



City of Urbandale, Iowa

Adopted Annual Budget 2025-2026

CITY OF URBANDALE

Revised FY2024-2025 Budget

Recommended FY2025-2026 Budget

Estimated FY2026-2027 Budget

Mayor and Council

Robert D. Andeweg, Mayor

Blake Rozendaal, Mayor, Pro-Tem

Patricia Boddy, Councilmember

Joe Cacciatore, Councilmember

Bridget Carberry Montgomery, Councilmember

Amy Croll, Councilmember

Management Team

David Jones, City Manager

James Briear, Technology Director

Curtis Brown, Assistant City Manager

Mike Cardwell, Fire Chief

Aaron DeJong, Economic Development Director

Steve Franklin, Community Development Director

Erin Freeman, Human Resources Director

Jan Herke, Parks and Recreation Director

Nicholas Janning, Library Director

Rob Johansen, Police Chief

John Konior, Risk Management & Support Services Director

Nicole Lamb, Finance Director

John Larson, Engineering and Public Works Director

Nicole Lunders, City Clerk

Neil Weiss, Water Utility General Manager



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April 1, 2025

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

Re: FY2025-26 Operating Budget

I am pleased to present the City of Urbandale’s recommended FY2025-26 operating budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026. 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 15, 2025.

As proposed, the recommended tax levy for FY2025-26 would be set at \$10.03, which is \$0.05 lower than the FY2024-25 levy. Under new legislation, the Consolidated General Fund Levy (CGFL) must be reduced to \$7.78622 from FY25’s levy of \$7.86408, 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 \$0.65 to \$0.66; the Employee Benefits levy will increase from \$0.07592 to \$0.14378, and the Debt Service Levy will decrease from \$1.49 to \$1.44. The ag land levy rate will remain at the statutory limit of \$3.00375

The largest impact to the City’s FY2025-26 revenue is the HF718/SF2442 legislative changes which directly impact the City’s tax rate and will continue to have an impact on the City’s revenue stream. The chart below outlines the growth limitations revised under SF2442 that apply to FY26.

% Valuation Growth Minimum	% Valuation Growth Maximum	Limitation Factor Applied
0%	2.74%	None
2.75%	3.99%	1%
4.00%	5.99%	2%
6.00%	or more	3%

The City’s valuation growth for FY2025-26 is as follows: The City saw a positive valuation growth in Polk County (2.49%), combined with positive growth in Dallas County (6.80%), for a blended growth of 3.66%. Under SF2442, the City’s growth will have a 1% reduction to the growth rate on available CGFL revenue, hence the FY26 CGFL rate is capped at \$7.78622.

With the recommended total tax levy rate of \$10.03, the City will generate \$1.27 million (3.2%) more in property tax revenues when compared to FY2024-25. Residential rollback changed from 46.34% to 47.43% for FY26. This means the amount of residential property being taxed is greater than FY25 by 1.09%. Commercial rollback of 90% with the first \$150K of value taxed at residential rates is unchanged from FY25. Additionally, the homestead exemption credit for owners over age 65 increased from \$3,250 to \$6,500 for FY26.

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 State backfill started

the 4-year reduction in FY23 and reduces another 25% for FY26 and will be zero for FY27. State backfill revenue will account for \$197,500 in the recommended budget. The multi-family residential housing classification that 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 FY budget, other than legislative changes around revenue sources, core City operations were relatively stable compared to FY25. City population continues to increase, which prompts steady growth in all types of City services. While core operations are predictable, the inflationary costs for supplies and vehicles used in providing core services have been steadily increasing over the last 3 years. While prices have generally stabilized, the new normal prices are much higher than historic trends, which impacts the budget as well.

Staffing shortages, while improving, continue to be a challenge and the resulting unused salary costs for open public safety positions over the last 2 fiscal years have caused 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 change in FY26, increasing from 22.66% to 22.68%.

As in the prior year, the process for approving the budget will require 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 from the upcoming budget of all taxing entities. This mailing was generated by the County Auditor's office and mailed out to residents by March 15th.

The City's recommended operating budget balances local government core services, like public safety and public works, but continues to recognize the need for Library services, recreational activities, and open green spaces within the community. Staff continues to work toward focusing operations to align more closely with the City Council's strategic initiatives where possible. One area of focus is in moving fleet purchases to a more efficient hybrid and electric vehicles. Equipment replacement costs have increased steadily over the past several years, which has made these efficient vehicles challenging to obtain in the last few years. Thankfully, supply chain delays are improving significantly for most of our fleet vehicles, which has increased delivery times and availability for hybrid and electric stock. Staff continues to evaluate possible hybrid and electric options for all vehicle and equipment purchases. The City's fleet consists of 195 vehicles, including 5 electric (2.6%) and 21 hybrid vehicles (10.7%).

Another area of strategic focus is continued development of the City's Community Services activities, which falls within the Health & Social Services function. This effort is being funded using 5% of LOSST dollars received in Polk County and is made up of support to external programs that serve the Urbandale community. This department will continue to evolve, with a focus on developing programs that provide support to various segments of our community, which will be guided by the Health and Community Services Plan that is currently being developed. In addition to supporting long-standing city partnerships with organizations like UCAN & Urbandale Food Pantry, the department provides funding for the City's Neighborhood Finance Corp to sustain and expand Urbandale's housing improvement and accessibility program.

The remainder of this letter will provide details about the significant factors that affected the FY2025-26 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.

FY2025-26 OPERATING BUDGET

SIGNIFICANT BUDGETARY FACTORS

Personnel Costs — The recommended City budget provides for 264 full-time positions, consisting of 132 (50%) public safety positions and 132 (50%) non-public safety positions. The total for salaries, benefits and all other categories in the total Personal Services allocation is \$35,745,275 or 47% of the total Operating Budget of \$75,914,485 (not including Special Revenue, Debt Retirement and Contingency).

- The recommended budget would add 4 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	Police	2	SRO and Mental Health Professional
Public Safety	Fire	1	Fire Prevention Specialist
Internal Service	Fleet Maintenance	1	Shop Manager
Total proposed		4	

- The full-time staffing level for public safety employees will increase by 3 positions, consisting of Police at 70 (61 sworn Officers and 9 civilians) and Fire/EMS at 62 (60 Fire/EMS personnel and 2 civilian).

The City has three unions. The planned FY26 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 new 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.

In FY24, given dramatic changes in the recruitment environment since the 2019 study, the need to adjust hiring standards became vital for both recruitment and retention of staff. The existing schedule was condensed from 16 steps to 8 steps, with a consistent 4% increase between steps in order to address these concerns while preserving the core structure of the schedule. The new plan was implemented in FY25 as a transition year, with FY26 moving to a normal step process on January 1 2026. The FY26 schedule reflects a 4% range adjustment, which is in line with the above noted rates for union employees.

On the benefits side, the State sets the City's contributions to the retirement systems for all full-time employees for FY2025-26. The Municipal Fire and Police Retirement System of Iowa (MFPRSI) for Chapter 411 Fire and Police employees will increase the employer rate from 22.66% of payroll to 22.68%; while the employee contribution rate set by State statute will remain at 9.55% of earnable compensation. The Iowa Public Employees' Retirement System (IPERS) rate for the employer will remain at 9.44%; and the employee contribution rate will remain at 6.29%.

The City contributions to the health insurance reserve fund will be \$3,450,000 for FY2025-26, which is down \$207,000 (5.7%). To maintain a stable fund balance to continue to provide vital employee insurance, it is proposed to increase the Employee Benefits levy from \$0.07592, to \$0.14378, which will raise \$589,600 to buy down the \$3.45 million total contribution amount. The change in rate reflects the forced reduction from the Consolidated General Fund levy to the employee benefits levy, so a net zero impact to the tax rate.

Additionally, the City will contribute \$1,286,667 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 FY2025-26 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 FY2025-26 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 in addition to continuation of the Stormwater Grant Program, the new Footing Drain Disconnect Program will be initiated in areas that will have new storm sewer connections installed as part of larger improvement projects. 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 FY2025-26 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.

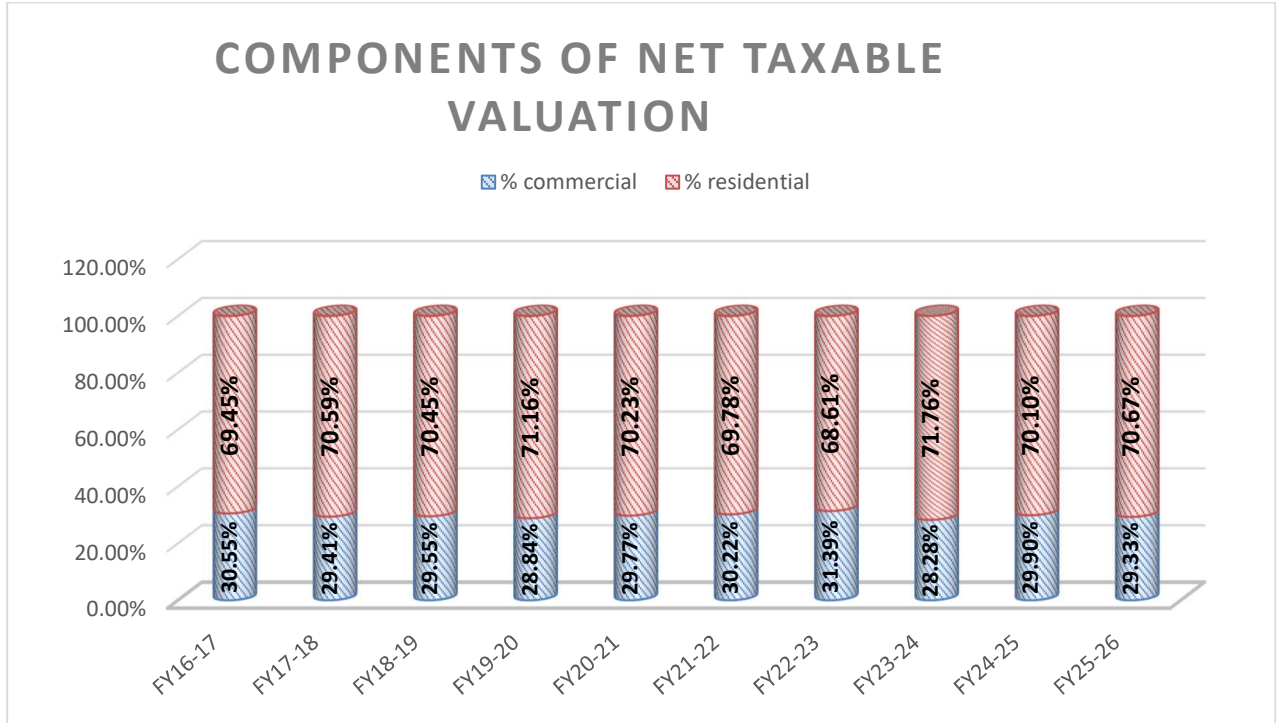
Fleet Maintenance – This internal service fund was introduced in the FY21 budget to coincide with the opening of the new Parks & Public works combined maintenance facility at 9401 Hickman. The new facility brought all the City mechanics into a single location, thus enabling the city to move to a more 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 and anticipates adding a shop manager position in preparation of the transition to an enterprise fund operation in FY2026-27.

REVENUE

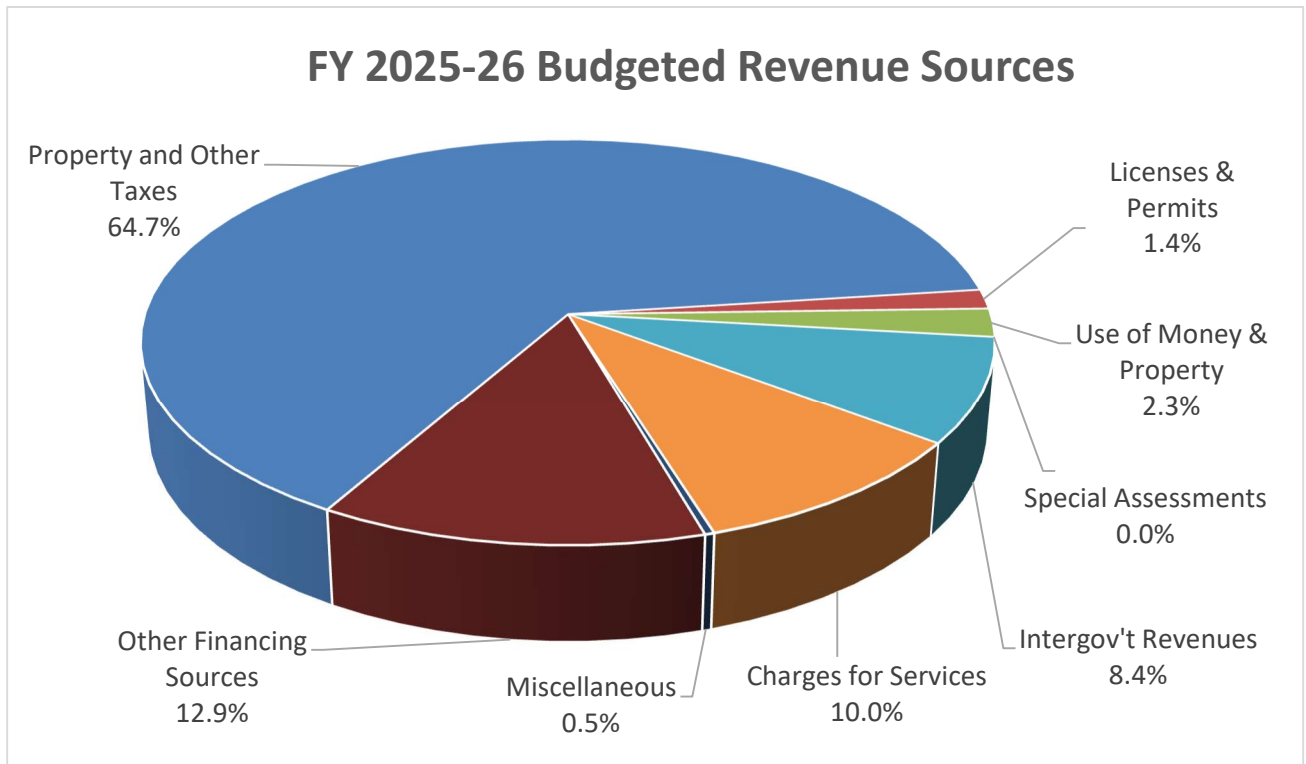
Most of the City's revenue is derived from ad valorem tax on property according to the values set by the Polk or Dallas County Assessor depending on where in Urbandale the real estate is located, and as adjusted by the State rollback. Property tax is the main revenue of the City's General Fund, which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

The City saw taxable valuation growth slow overall to a rate of 3.66% compared to 6.39% in the prior budget year, both rates prior to HF718 limitations. While a positive growth number, this level of growth is 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 FY2025-26. The percentage amounts equate to the number of cents per \$1 dollar received from the revenue source.



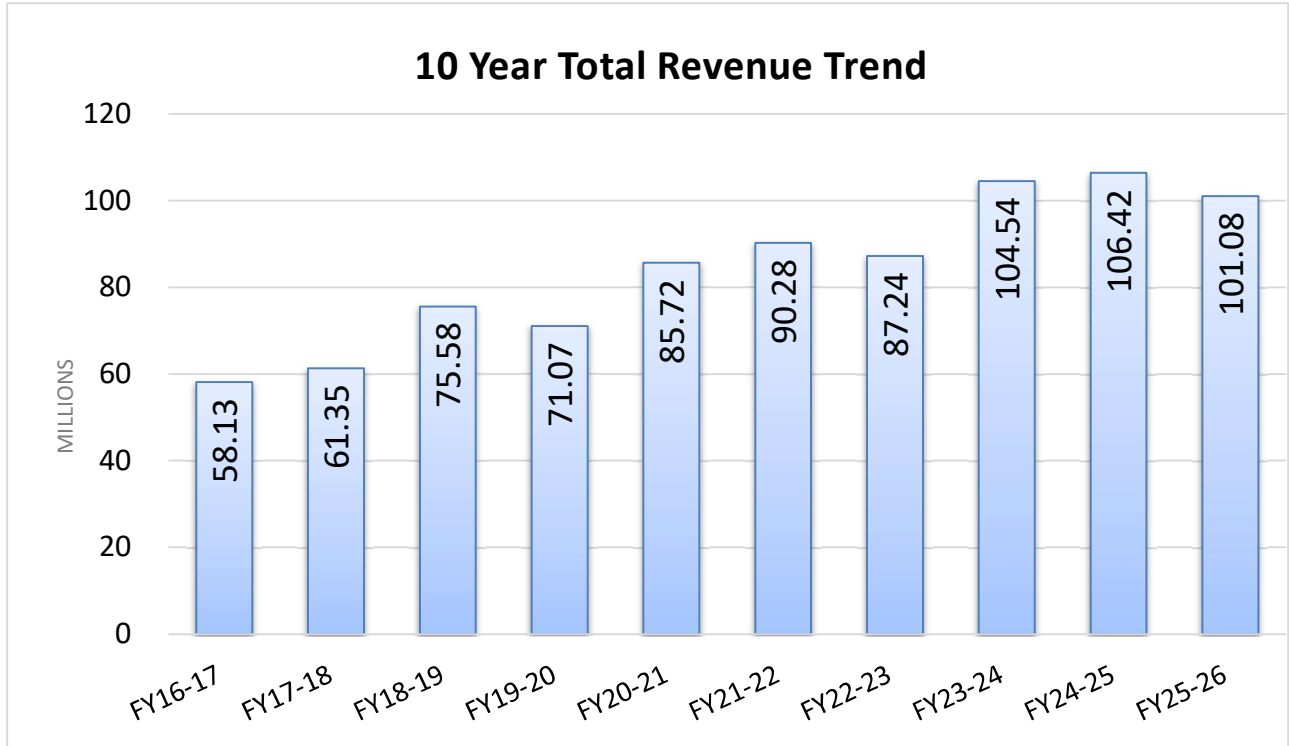
The following table summarizes the City's revenue by funding source:

	FY24-25 Adopted	%	FY24-25 Revised	%	FY25-26 Recomm.	%
Property & Other Taxes	63,099,502	59.8%	63,193,124	59.4%	65,367,627	64.7%
Licenses & Permits	1,472,000	1.4%	1,558,500	1.5%	1,559,500	1.5%
Use of Money & Property	1,720,000	1.6%	2,584,500	2.4%	2,278,000	2.3%
Intergovernmental	8,801,700	8.3%	8,546,774	8.0%	8,491,900	8.4%
Charges for Services	8,788,479	8.3%	8,805,868	8.3%	10,069,601	10.0%
Miscellaneous	288,750	0.3%	493,500	0.5%	319,500	0.3%
Other Financing & Debt Svc	21,279,578	20.2%	21,235,146	20.0%	12,989,194	12.9%
TOTAL	105,450,009	100%	106,417,412	100%	101,075,322	100%
\$ Difference to Adopted			967,403		(4,374,687)	
% Difference to Adopted			0.92%		-4.15%	

The recommended FY2025-26 budget anticipates total operational (non-capital) revenue of \$101,075,322 compared to the adopted FY2024-25 budget of \$105,450,009, which is a decrease of \$4,374,687 (4.15%).

The primary factor in significant fluctuations in revenue is related to interest rate changes, LOSST revenues, trends in building permits & increased storm water rates. Additionally, debt service varies with early retirement of bonds from year to year. The remaining revenue lines remain relatively stable for FY26.

The following bar graph shows the revenue trend for the last ten years. As noted below, the operational revenues have increased from \$58,128,453 in FY2016-17 to \$101,075,322 in FY2025-26. During this time, total revenue levels have increased by an average of 6.67% annually.



General Fund Balance:

The recommended FY2025-26 operating budget anticipates the use of \$1,682,793 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 FY2024-25, it is estimated that the General Fund reserves will be \$21,277,942, representing 47.65% 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 last 2 years, which results in a significantly lower than anticipated personnel cost. When the funds allocated for open positions are not used, they roll back into the fund balance. As of the time of this document, the majority of the open positions have finally been filled, which should result in full use of allocated funding. The FY2025-26 budgeted expenditures will result in a reduction to the general fund balance of \$1,682,793 which will take the reserves down to 42.79% 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
FY25-26	\$ 7.79	\$ 1.44	\$ 0.66	\$ 0.14	\$ 10.03	\$ 3.00
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

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 \$2,600,000 in revenue for the City. The funds are restricted to be used 50% for property tax relief and 50% for capital projects. In the FY2025-26 budget, the City is utilizing the 50% funding for property tax relief to buy-down the employee benefit levy contribution and cash funding capital projects that would otherwise be funded with debt. Through FY25, the LOSST funding received for Dallas County has been used to fully fund the debt service for Fire Station #43, which was paid off in full 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 \$7,500,000 in revenue for the City. The funds are restricted to be used 50% for property tax relief and 50% for capital projects and any lawful purpose. In the FY2025-26 budget, the City is utilizing 89% of the LOSST revenue for property tax relief to cash fund capital projects. By reducing the need to issue debt for these projects, 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 FY2025-26 is \$10.03 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 FY2025-26 budget, an Urbandale house valued at \$100,000 will pay approximately \$475 in gross City property taxes, which is \$9 more than the tax bill for the same home in FY2025 of 467. Under the FY2025-26 residential rollback set by the State, 47.43% of a residential property's value will be subject to taxation, compared to the prior FY2024-25 residential rollback of 46.34%.

This means that even with the 5-cent decrease to the City levy, a \$100,000 home will still pay more tax in FY2025-26 due to the higher 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 (47.43%) and then applies the remaining value to the normal 90% rate. Thus, an Urbandale business valued at \$100,000 will pay the same \$475 noted above for residential properties.

Proceeds from the Hotel/Motel tax are expected to decrease slightly from FY25's budgeted figure by \$50,000 to \$2,250,000. 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 \$1,559,500. The last several years have seen a significant resurgence in residential and commercial construction. As a result, the recommended budget anticipates steady revenue from FY25 for Building Permits. Finally, although several cities in the metro area have adopted the Franchise Fee, Urbandale is currently in negotiations for the existing franchise agreement with MidAmerican Energy and cannot implement a franchise fee until that is complete. With changes in state legislation that encourage broader diversification of City revenues, the City will look to review and assess how to implement the fee in the near future.

Use of Money & Property

This category represents interest income and rental fees from the use of City property. The interest rate environment has jumped significantly over the last two years, but is slowly receding; thus the interest income is projected to increase over prior budget, but when compared to actual FY25 revised revenue, the numbers will decrease. 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 FY2025-26 budget reflects the fourth year of reduction, with the FY2026-27 budget being zero.

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 fluctuate each year based on actual Medicaid trips, so the revenue budgeted is averaged each year. Revenue contributions from the City of Clive to help offset operational costs of the new third fire station is included in this category as well and reflects normal personnel cost increases.

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 fees, but storm water fees for the first 100 ERUs will rise from \$7 to \$9 per ERU per month. No change is being recommended for the >100 ERU rate of \$6. Residential customers pay a standard 1 ERU per household per month. Commercial customers pay an ERU count based on actual calculated impervious surface on their parcel.

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 the special levy funds that are being lowered using LOSST.

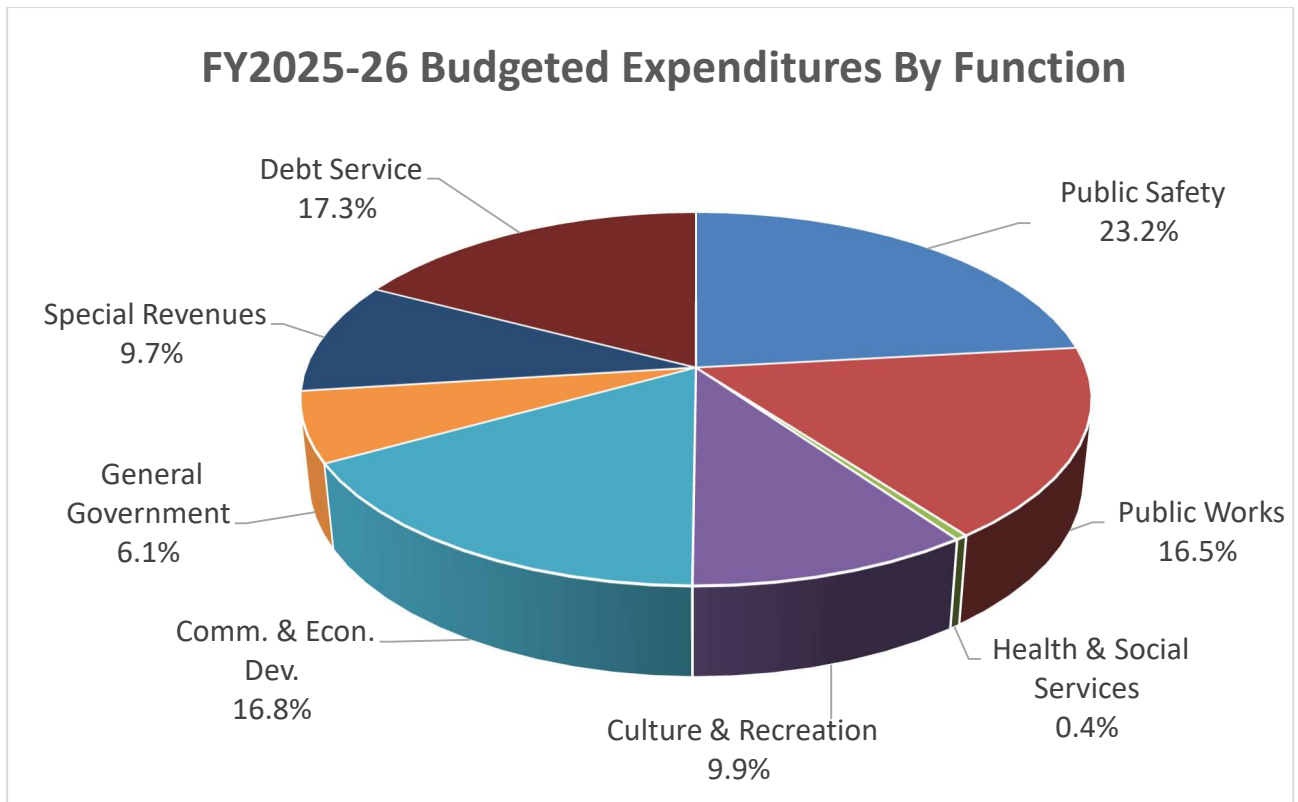
Capital Projects:

Revenues in this category fluctuate greatly based on bond issuance amounts and related federal and state funding for construction projects. For FY2025-26, the use of LOSST funding to start cash-flowing projects shows a large swing between amount being financed through debt and cash.

EXPENDITURES

The recommended FY2025-26 budget for operations, debt service and special revenue fund anticipates total expenditures of \$104,158,127, a decrease of \$8,669,643 (7.68%) from the adopted FY2024-25 budget of \$112,827,770.

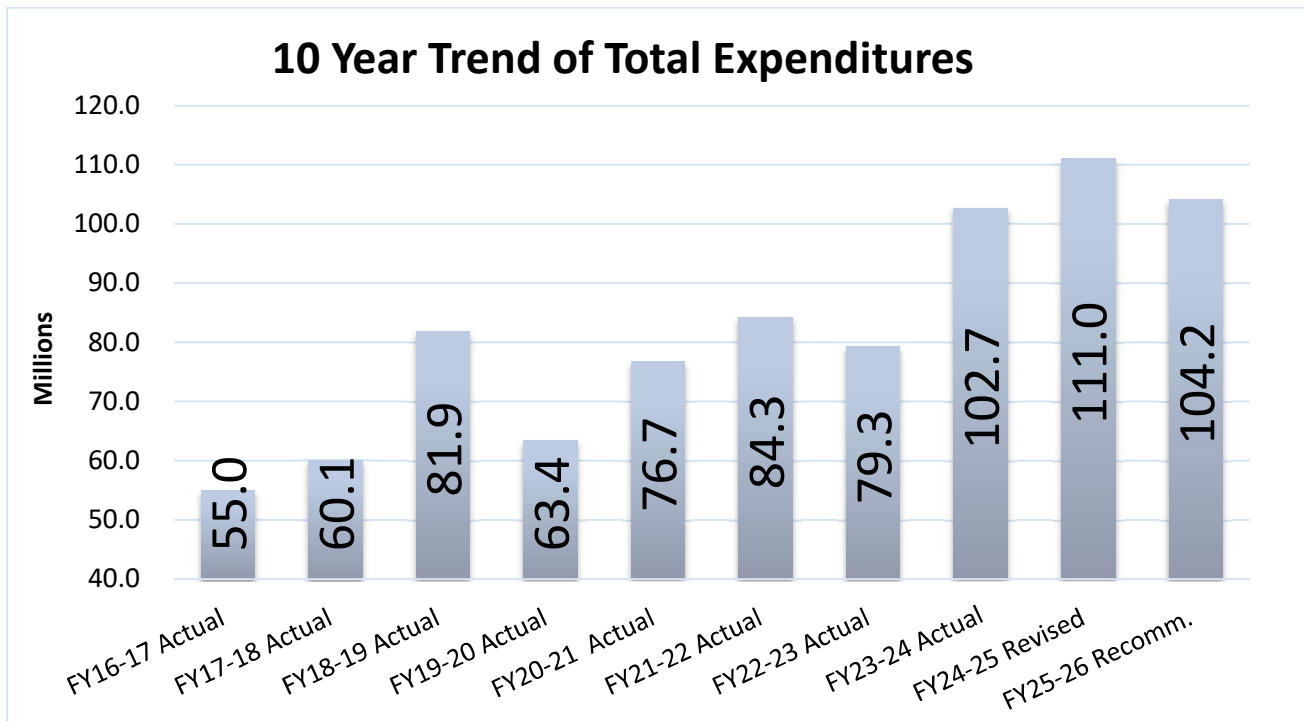
The following pie chart shows the recommended expenditures by Function for FY2025-26. The percentage amounts equate to the number of cents per \$1 dollar expended to provide the services for that Function.



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

	FY24-25 Adopted	%	FY24-25 Revised	%	FY25-26 Recomm.	%
Public Safety	23,584,202	20.9%	23,140,753	20.9%	24,198,756	23.2%
Public Works	17,496,740	15.5%	17,035,800	15.4%	17,233,375	16.5%
Health & Social Services	437,667	0.4%	437,267	0.4%	447,056	0.4%
Culture & Rec.	10,570,050	9.4%	10,258,584	9.2%	10,328,352	9.9%
Community & Econ Dev.	19,443,806	17.2%	18,929,271	17.1%	17,490,034	16.8%
General Govt	6,392,184	5.7%	6,259,252	5.6%	6,320,364	6.1%
Subtotal Operating Expense	77,924,649	69.1%	76,060,927	68.5%	76,017,937	73.0%
Special revenue funds	8,661,813	7.7%	8,800,565	7.9%	10,109,960	9.7%
Debt Service fund	26,241,308	23.3%	26,120,412	23.5%	18,030,230	17.3%
TOTAL	112,827,770	100%	110,981,904	100%	104,158,127	100%
\$ Difference to Adopted			(1,845,866)		(8,669,643)	
% Difference to Adopted			-1.64%		-7.68%	

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 \$54,969,124 in FY2016-17 to \$104,158,127 in FY2025-26. During this time, total expenditure levels have increased by an average of 8.54% 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 \$35,748,727 is 47.1% 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 \$15,101,254 is 19.89% 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 \$25,067,956 is 33.02% 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 \$24,198,756 is 31.8% 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 \$614,554 (2.6%). Please see each department's budget narrative, which details its "Significant Budget Impacts".

Public Works Function – This Function at \$17,233,375 is 22.7% 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 a decrease of \$263,365 (-1.5%). Please see each department's budget narrative, which details "Significant Budget Impacts".

Health and Social Services Function – This Function at \$447,056 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 \$9,389 (2.1%). Please see the department's budget narrative, which details its "Significant Budget Impacts".

Culture and Recreation Function – This Function at \$10,328,352 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 decrease of \$241,698 (-2.3%). Please see each department's budget narrative, which details its "Significant Budget Impacts".

Community and Economic Development Function – This Function at \$17,490,034 is 23.0% 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 a decrease of \$1,953,772 (-10.0%). Please see each department's budget narrative, which details its "Significant Budget Impacts".

General Government Function – This Function at \$6,320,364 is 8.3% 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 a decrease of \$71,820 (-1.1%). 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 2025 of not to exceed \$12,215,000 in GOB for various capital improvement projects in the 2025 construction season. These improvements include all 2025 GOB projects identified in the 2025-2030+ Capital Improvements Program (CIP). The FY2025-26 debt service levy will decrease 5-cents to \$1.44/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 \$5,060,000 million in outstanding TIF bonds in June 2026. Total debt retirement costs paid out of this fund are \$18,030,230 for FY2025-26.

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 \$0.14378. 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 2025-2030+ Capital Improvements Program (CIP) as well as projects that are in progress and roll over from the 2024 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.


David Jones
City Manager

	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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REVENUE SUMMARY

TAXES

GENERAL PROPERTY TAXES

110 General tax levy	\$ 28,437,878	\$ 29,505,328	\$ 29,284,286	\$ 30,895,241	\$ 1,389,913	\$ 31,822,098
111 Ag land taxes	11,575	10,079	10,079	9,488	(591)	9,488
124 Business property tax credit	218,367	-	221,042	-	-	-
112 Homestead	540,902	545,000	156,608	-	(545,000)	-
Subtotal: General Fund	29,208,722	30,060,407	29,672,015	30,904,729	844,322	31,831,586
113 Taxes - TIF	8,506,651	10,779,803	10,793,103	11,161,654	381,851	11,496,504
Subtotal: TIF Fund	8,506,651	10,779,803	10,793,103	11,161,654	381,851	11,496,504
112 Homestead	96,187	98,000	29,672	-	(98,000)	-
110 Debt service levy	5,464,024	6,131,830	6,089,950	6,264,132	132,302	5,888,284
124 Business property tax credit	38,821	-	41,880	-	-	-
Subtotal: Debt Service Fund	5,599,032	6,229,830	6,161,502	6,264,132	34,302	5,888,284
112 Homestead	24,708	25,500	12,944	-	(25,500)	-
124 Business property tax credit	9,975	-	18,270	-	-	-
341 Taxes - Police & Fire Retirement levy	1,299,014	2,458,289	2,440,019	2,618,839	160,550	2,828,346
Subtotal: Police & Fire Ret. Fund	1,333,697	2,483,789	2,471,233	2,618,839	135,050	2,828,346
112 Homestead	6,678	6,800	1,512	-	(6,800)	-
124 Business property tax credit	2,696	-	2,134	-	-	-
341 Taxes - Employee Benefit Levy	351,085	283,307	281,173	570,510	287,203	627,561
Subtotal: Employee Benefits Fund	360,459	290,107	284,819	570,510	280,403	627,561
Total: General Property Taxes	\$ 45,008,561	\$ 49,843,936	\$ 49,382,672	\$ 51,519,864	\$ 1,675,928	\$ 52,672,281

OTHER CITY TAXES

337 Utility excise tax	\$ 1,113,906	\$ 1,057,566	\$ 1,042,648	\$ 1,030,714	\$ (26,852)	\$ 1,061,635
222 Cable TV franchise	194,579	200,000	174,010	170,000	(30,000)	160,000
Subtotal: General Fund	1,308,485	1,257,566	1,216,658	1,200,714	(56,852)	1,221,635
338 Hotel/Motel tax - Hotel Motel Fund	2,217,568	2,300,000	2,200,000	2,250,000	(50,000)	2,350,000
337 Utility excise tax - Debt Service Fund	198,028	200,376	197,550	190,643	(9,733)	179,204
337 Utility excise tax - Police & Fire Ret. Fund	50,882	87,431	86,178	87,371	(60)	94,361
337 Utility excise tax - Employee Benefits Fund	13,752	10,193	10,066	19,035	8,842	20,939
Subtotal: Special Revenue Funds	2,480,230	2,598,000	2,493,794	2,547,049	(50,951)	2,644,504
LOSST - Dallas County	\$ 2,614,136	\$ 2,300,000	\$ 2,600,000	\$ 2,600,000	\$ 300,000	\$ 2,600,000
LOSST - Polk County	7,585,014	7,100,000	7,500,000	7,500,000	400,000	7,500,000
Subtotal: LOSST Funds	10,199,150	9,400,000	10,100,000	10,100,000	700,000	10,100,000
Total: Other City Taxes	\$ 13,987,865	\$ 13,255,566	\$ 13,810,452	\$ 13,847,763	\$ 592,197	\$ 13,966,139
TOTAL TAXES	\$ 58,996,426	\$ 63,099,502	\$ 63,193,124	\$ 65,367,627	\$ 2,268,125	\$ 66,638,420

LICENSES AND PERMITS

224 Liquor permits	\$ 51,388	\$ 44,000	\$ 44,000	\$ 45,000	\$ 1,000	\$ 45,000
225 Cigarette permits	3,675	2,500	2,500	2,500	-	2,500
226 Utility permits	26,030	50,000	30,000	30,000	(20,000)	30,000
231 Peddler's licenses	3,450	7,500	5,000	5,000	(2,500)	5,000
232 Miscellaneous licenses	270	500	500	500	-	500
234 Pet licenses	38,553	50,000	39,000	39,000	(11,000)	39,000
249 COSESCO inspection fees	50,590	50,000	50,000	50,000	-	50,000
250 Electrician licenses/permits	90,264	50,000	55,000	55,000	5,000	55,000
253 Plumbing licenses/permits	78,660	50,000	55,000	55,000	5,000	55,000
254 Mechanical licenses/permits	80,039	50,000	55,000	55,000	5,000	55,000
255 Building permits only	1,364,143	900,000	1,000,000	1,000,000	100,000	1,000,000
256 Sidewalk permits	6,255	4,000	6,500	6,500	2,500	6,500
257 Driveway approach	6,570	4,000	6,500	6,500	2,500	6,500
259 Sign permits	19,395	20,000	20,000	20,000	-	20,000
260 Construction inspections	93,017	100,000	100,000	100,000	-	100,000
261 Plat and site plan reviews	12,600	12,500	12,500	12,500	-	12,500
262 Housing inspections	70,420	50,000	50,000	50,000	-	50,000
263 Board of Adjustment fees	2,700	2,000	2,000	2,000	-	2,000
264 Change of zoning	29,356	25,000	25,000	25,000	-	25,000
TOTAL LICENSES AND PERMITS - General Fund	\$ 2,027,375	\$ 1,472,000	\$ 1,558,500	\$ 1,559,500	\$ 87,500	\$ 1,559,500

USE OF MONEY & PROPERTY

524 Interest	\$ 1,125,027	\$ 550,000	\$ 875,000	\$ 775,000	\$ 225,000	\$ 500,000
402 Open air shelter rentals	14,653	10,000	12,000	12,000	2,000	12,000
403 WJ fields/complex rental	70,196	65,000	55,000	65,000	-	65,000
410 Giovannetti shelter rental	78,920	50,000	65,000	58,000	8,000	58,000
412 Lions rental	27,857	24,000	25,000	27,000	3,000	27,000
426 Senior Center rental	37,670	30,000	35,000	30,000	-	30,000
432 Library room rentals	2,575	1,000	1,000	1,000	-	1,000
Subtotal: General Fund	1,356,898	730,000	1,068,000	968,000	238,000	693,000
524 Interest - Debt Service Fund	140,341	40,000	85,000	80,000	40,000	60,000
524 Interest - TIF Fund	1,081,099	500,000	700,000	600,000	100,000	500,000
524 Interest - Employee Benefits Fund	3,400	-	3,500	-	-	-
524 Interest - Police and Fire Retirement Fund	19,119	-	18,000	-	-	-

	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
524 Interest - LOSST Fund	470,391	200,000	410,000	330,000	100,000	250,000
524 Interest - All other special revenues	113,063	50,000	100,000	100,000	50,000	50,000
524 Interest - Storm Water Utility Fund	301,089	200,000	200,000	200,000	-	150,000
Subtotal: All funds other than General	2,128,502	990,000	1,516,500	1,310,000	290,000	1,010,000
TOTAL USE OF MONEY & PROPERTY	\$ 3,485,400	\$ 1,720,000	\$ 2,584,500	\$ 2,278,000	\$ 528,000	\$ 1,703,000

INTERGOVERNMENTAL

130 State backfill - General levy	\$ 473,819	\$ 380,000	\$ 303,804	\$ 152,000	\$ (228,000)	\$ -
220 Bank franchise	5,191	5,200	5,318	5,300	100	5,300
329 Misc. grants	146,646	-	-	-	-	-
335 Federal grants	56,758	25,000	13,157	25,000	-	25,000
336 State grants	-	-	3,481	-	-	-
350 Clive Fire contribution	964,575	1,026,000	1,023,921	1,050,000	24,000	1,100,000
355 GEMT Reimbursement	372,206	575,000	400,000	400,000	(175,000)	400,000
520 Liaison Officer	110,274	110,000	112,000	118,000	8,000	122,000
522 Crossing guards	81,073	78,000	81,000	82,000	4,000	85,000
422 Library contracts	11,860	9,000	9,100	9,100	100	9,100
Subtotal: General Fund	2,222,402	2,208,200	1,951,781	1,841,400	(366,800)	1,746,400
330 Road Use tax - Road Use Fund	6,438,293	6,400,000	6,400,000	6,500,000	100,000	6,600,000
130 State backfill - Debt Service Fund	90,625	60,000	62,778	31,400	(28,600)	-
130 State backfill - Employee Benefits Fund	5,847	2,500	2,932	1,500	(1,000)	-
130 State backfill - Police & Fire Retirement Fund	21,635	15,000	25,102	12,600	(2,400)	-
425 Library grant - Enrich IA - Library Special Rev	68,266	80,000	79,181	80,000	-	80,000
746 Intergovernmental - all other funds	2,925	36,000	25,000	25,000	(11,000)	25,000
Subtotal: All funds other than General	6,627,591	6,593,500	6,594,993	6,650,500	57,000	6,705,000
TOTAL INTERGOVERNMENTAL	\$ 8,849,993	\$ 8,801,700	\$ 8,546,774	\$ 8,491,900	\$ (309,800)	\$ 8,451,400

CHARGES FOR SERVICES

236 Dog park passes	\$ 11,639	\$ 8,500	\$ 10,000	\$ 10,000	\$ 1,500	\$ 10,000
406 Health facility fees	80	-	95	-	-	-
408 Ambulance fees	1,198,849	1,000,000	1,000,000	1,100,000	100,000	1,000,000
409 Cemetery maintenance	400	-	-	-	-	-
340 Code enforcement fees	1,688	1,500	3,500	2,000	500	2,000
416 Turf maintenance	9,718	8,500	8,500	8,500	-	8,500
418 Recreation program fees	144,860	130,000	145,000	135,000	5,000	135,000
419 Miscellaneous parks fees (WJ concession)	12,462	6,000	6,000	6,000	-	6,000
424 Misc. library receipts/photocopies	15,163	10,000	15,000	15,000	5,000	15,000
429 Senior Center off-site program fees	33,700	25,000	25,000	25,000	-	25,000
430 Senior Center on-site program fees	91,120	50,000	75,000	90,000	40,000	90,000
431 Library material sales	12,206	7,500	10,000	10,000	2,500	10,000
511 Yard waste fees	437,883	467,100	456,000	467,100	-	475,000
513 Bulk item pickup	25,983	32,000	26,000	26,000	(6,000)	32,000
514 Urb. Sanitary Sewer District	657,384	1,093,309	1,035,344	1,162,179	68,870	930,000
515 Solid waste containers	23,517	20,000	20,000	20,000	-	20,000
516 Urb. W.H. Sanitary District	253,793	267,270	250,629	402,822	135,552	250,000
517 Solid waste fee	2,669,610	2,714,800	2,714,800	2,770,000	55,200	2,825,000
Subtotal: General Fund	5,600,055	5,841,479	5,800,868	6,249,601	408,122	5,833,500
519 Storm Water user fees	2,888,945	2,922,000	2,980,000	3,800,000	878,000	3,850,000
728 Special Revenue Funds charges for service	86,885	25,000	25,000	20,000	(5,000)	25,000
Subtotal: All funds other than General	2,975,830	2,947,000	3,005,000	3,820,000	873,000	3,875,000
TOTAL CHARGES FOR SERVICES	\$ 8,575,885	\$ 8,788,479	\$ 8,805,868	\$ 10,069,601	\$ 1,281,122	\$ 9,708,500

MISCELLANEOUS REVENUES

265 Sale of maps and copies	17,115	15,000	15,000	15,000	-	15,000
420 Library fines	21,988	30,000	20,000	20,000	(10,000)	30,000
427 Library collection fees	1,489	750	1,500	1,500	750	750
510 Sale of assets	9,558	10,000	40,000	10,000	-	10,000
512 Fines- court, civil citations, etc.	135,210	85,000	95,000	95,000	10,000	85,000
518 Vehicle impound fees	4,040	3,000	3,000	3,000	-	3,000
526 Miscellaneous receipts	9,070	10,000	14,000	10,000	-	10,000
Subtotal: General Fund	198,470	153,750	188,500	154,500	750	153,750
715 Revolving loan fund repayments	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -
718 Donations - Dunlap/Parks/other	11,263	30,000	45,000	45,000	15,000	30,000
724 Donations - Fire	189,290	5,000	8,000	10,000	5,000	5,000
739 Donations - Police	349,836	25,000	175,000	30,000	5,000	25,000
423 Donations - Library	391,625	25,000	27,000	30,000	5,000	25,000
718 Donations - MAC camp	75,000	50,000	50,000	50,000	-	50,000
Subtotal: Special revenue funds	1,021,514	135,000	305,000	165,000	30,000	135,000
TOTAL MISCELLANEOUS	\$ 1,219,984	\$ 288,750	\$ 493,500	\$ 319,500	\$ 30,750	\$ 288,750

	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
OTHER FINANCING SOURCES						
109 Intergovernmental transfers- other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109 Intergovernmental transfer - LOSST	350,000	390,917	390,917	424,251	33,334	375,000
109 Intergovernmental transfers-Hotel Motel	791,989	821,429	785,714	803,571	(17,857)	839,286
Subtotal: General Fund	1,141,989	1,212,346	1,176,631	1,227,822	15,477	1,214,286
109 Intergovernmental transfers -TIF	12,481,550	14,130,698	14,121,981	11,177,263	(2,953,435)	6,487,063
109 Intergovernmental transfers - LOSST Polk Co	2,140,000	3,260,000	3,260,000	-	(3,260,000)	500,000
109 Intergovernmental transfers - LOSST Dallas C	4,925,000	2,300,000	2,300,000	-	(2,300,000)	-
Subtotal: Debt Service Fund	19,546,550	19,690,698	19,681,981	11,177,263	(8,513,435)	6,987,063
109 Transfers In - Employee Benefits Fund	-	236,534	236,534	444,109	207,575	189,371
109 Transfers In - Police & Fire Retirement Fund	655,000	-	-	-	-	600,000
109 Transfers In - all other funds	40,000	140,000	140,000	140,000	-	140,000
Subtotal: All other funds	695,000	376,534	376,534	584,109	207,575	929,371
TOTAL OTHER FINANCING SOURCES	\$ 21,383,539	\$ 21,279,578	\$ 21,235,146	\$ 12,989,194	\$ (8,290,383)	\$ 9,130,720
TOTAL OPERATIONAL REVENUES (non-capital)	\$ 104,538,602	\$ 105,450,009	\$ 106,417,412	\$ 101,075,322	\$ (4,404,686)	\$ 97,480,290

Capital Projects Funds Activity:

001 Bond proceeds	13,735,327	12,981,400	12,636,200	6,276,350	(6,705,050)	5,853,800
006 Intergovernmental revenue - Capital Projects	23,254	3,901,700	700,000	1,500,000	(2,401,700)	1,204,300
Franchise fees	-	-	-	125,000	125,000	500,000
524 Interest - Capital Projects Fund	2,109,878	1,200,000	1,750,000	1,200,000	-	700,000
005 Miscellaneous revenues - Capital Projects Fun	1,227,799	662,500	77,500	225,000	(437,500)	55,000
117 Special Assessments - Capital Projects Fund	1,039,251	811,600	25,000	591,000	(220,600)	651,200
109 Transfers In - Capital Projects Fund	4,367,155	6,761,881	6,761,881	12,817,156	6,055,275	16,069,200
TOTAL NON-OPERATIONAL REVENUE (capital)	\$ 8,744,083	\$ 26,319,081	\$ 21,950,581	\$ 22,734,506	\$ (3,584,575)	\$ 25,033,500
Grand total City revenue	\$ 113,282,685	\$ 131,769,090	\$ 128,367,993	\$ 123,809,828	\$ (7,989,261)	\$ 122,513,790

REVENUE ACTIVITIES TOTAL BY FUND

General Fund	\$ 43,064,396	\$ 42,935,748	\$ 42,632,953	\$ 44,106,266	\$ 1,170,519	\$ 44,253,657
(1) Hotel Motel Fund	2,217,568	2,300,000	2,200,000	2,250,000	(50,000)	2,350,000
(1) Road Use Fund	6,438,293	6,400,000	6,400,000	6,500,000	100,000	6,600,000
(2) Employee Benefits Fund	383,458	539,334	537,851	1,035,154	495,820	837,871
(5) Police & Fire Retirement Fund	2,080,333	2,586,220	2,600,513	2,718,810	132,590	3,522,707
(3) TIF Fund	9,587,750	11,279,803	11,493,103	11,761,654	481,851	11,996,504
(8) LOSST Funds	10,669,541	9,600,000	10,510,000	10,430,000	830,000	10,350,000
(2) Debt Service Fund	25,574,576	26,220,904	26,188,811	17,743,438	(8,477,466)	13,114,552
(1) Capital Projects Fund	22,502,664	26,319,081	21,950,581	22,734,506	(3,584,575)	25,033,500
(6) All other budgeted Special Revenue Funds	1,584,453	466,000	674,181	530,000	64,000	455,000
(4) Storm Water Utility Fund	3,190,034	3,122,000	3,180,000	4,000,000	878,000	4,000,000
(7) Component Unit - Water Utility	27,496,749	36,229,192	29,659,192	42,465,705	6,236,513	44,100,734
Total State Certified Revenues	\$ 154,789,815	\$ 167,998,282	\$ 158,027,185	\$ 166,275,533	\$ (1,722,748)	\$ 166,614,524

FUND BALANCE ACTIVITY FOR FISCAL YEAR

General	\$ 23,296,515	\$ (2,634,316)	\$ (2,018,573)	\$ (1,682,793)	\$ 951,523	\$ (2,506,119)
Hotel Motel	448,325	21,885	58,369	30,557	8,672	117,856
Road Use	2,926,730	(187,167)	44,796	(91,988)	95,179	(90,869)
Employee Benefits Fund	17,407	9,334	7,851	235,154	225,820	(62,129)
Police & Fire Retirement Fund	27,577	-	80,513	(18,429)	(18,429)	578,225
LOSST Funds	7,830,769	1,325,385	2,235,419	1,383,890	58,505	(1,689,371)
TIF	13,687,794	(7,084,060)	9,351,472	9,542,211	16,626,271	9,764,360
Debt Service	738,403	12,945	68,399	(286,792)	(299,737)	(291,778)
Capital Projects & ARPA	46,234,207	(10,584,419)	(9,371,019)	(13,618,794)	(3,034,375)	-
Storm Water Utility Fund	6,436,930	(920,385)	(839,585)	547,055	1,467,440	(884,677)
All other budgeted Special Revenue Funds	2,550,695	(100,000)	233,231	64,000	(120,050)	(31,050)
Fund Balance totals-(use)addition per year	\$ 104,195,352	\$ (20,140,798)	\$ (149,127)	\$ (3,895,929)	\$ 15,960,819	\$ 4,904,448

* 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 of Texas.
- (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 2023-23	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

BUDGET SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 19,374,140	\$ 20,154,553	\$ 22,892,151	\$ 22,595,066	\$ 24,154,118	\$ 1,261,967	\$ 25,335,651
02	Overtime	997,548	1,274,237	1,028,000	1,137,750	1,210,945	182,945	1,210,945
03	Part-time	1,051,405	999,314	1,124,502	1,058,100	1,131,194	6,692	1,161,138
04	Witness fees	(11)	-	500	-	-	(500)	-
06	FICA	975,534	1,006,531	1,140,958	1,030,763	1,203,387	62,429	1,307,154
07	Retirement - IPERS	1,021,286	1,052,823	1,171,708	1,144,840	1,228,645	56,937	1,271,512
08	Pension - MFPRSI	2,250,132	2,206,058	2,596,939	2,520,000	2,737,239	140,300	2,966,257
09	Group insurance	4,981,000	4,217,265	3,656,667	3,656,667	3,450,002	(206,665)	3,550,002
11	Allowance	122,606	129,799	148,823	148,182	165,015	16,192	165,015
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	191,769	291,755	511,345	364,830	468,182	(43,163)	492,897
Sub-Total		\$ 30,965,409	\$ 31,332,335	\$ 34,271,593	\$ 33,656,198	\$ 35,748,727	\$ 1,477,134	\$ 37,460,571

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 96,875	\$ 111,416	\$ 133,100	\$ 133,388	\$ 124,400	\$ (8,700)	\$ 130,400
22	Recruitment	36,726	67,149	88,665	85,526	41,440	(47,225)	32,440
23	Professional services	1,255,471	1,208,411	2,030,072	1,969,142	1,692,410	(337,662)	1,710,300
24	Contributions to other agencies	4,489,433	4,455,943	5,332,852	5,165,360	5,336,876	4,024	5,206,312
27	Data processing	1,015,526	1,087,061	1,700,530	1,645,729	1,286,667	(413,863)	1,221,755
28	Dues and memberships	70,506	74,988	93,243	92,833	82,389	(10,854)	82,389
29	Insurance	722,000	822,000	911,450	911,450	1,219,061	307,611	1,240,000
32	Uniforms and laundry	116,709	115,919	177,801	176,266	157,782	(20,019)	157,635
35	Printing and copying	107,481	107,256	164,700	153,800	136,038	(28,662)	136,488
40	Building and grounds maint.	28,990	41,650	43,000	43,000	40,500	(2,500)	40,500
41	Vehicle and equipment maint.	40,882	13,858	37,850	43,750	34,611	(3,239)	34,611
44	Grant-funded purchases	-	-	-	-	-	-	-
46	Training and development	190,001	199,343	404,915	386,995	330,655	(74,260)	327,755
48	Utility service	1,056,092	1,040,625	1,148,995	1,136,495	1,169,535	20,540	1,169,535
49	Petty cash	21	30	400	200	100	(300)	100
51	Maintenance supplies	834,194	836,053	1,008,175	875,368	963,884	(44,291)	969,884
54	Minor equipment	40,665	37,733	39,350	37,622	33,750	(5,600)	33,750
55	DARE expenditures	-	6,674	8,000	8,000	8,500	500	8,500
56	Vehicle maintenance supplies	1,403,480	1,140,950	1,197,900	1,198,573	1,419,760	221,860	1,419,760
57	Vehicle operation supplies	426,932	408,197	487,810	413,765	413,220	(74,590)	413,220
58	Office supplies	31,315	33,926	46,400	46,400	38,981	(7,419)	38,981
59	Operating supplies	316,590	392,760	495,245	478,804	492,205	(3,040)	504,675
60	Safety and medical supplies	68,878	65,250	75,660	73,610	78,490	2,830	77,990
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 12,348,767	\$ 12,267,192	\$ 15,626,113	\$ 15,076,076	\$ 15,101,254	\$ (524,859)	\$ 14,956,980

CAPITAL OUTLAY

71	Equipment	\$ 409,837	\$ 786,205	\$ 611,205	\$ 609,705	\$ 186,435	\$ (424,770)	\$ 100,000
72	Furniture and fixtures	144,511	244,266	147,500	140,574	103,500	(44,000)	98,500
73	Equipment replacement fund	1,474,051	2,831,421	2,806,963	2,806,963	2,653,715	(153,248)	2,653,715
74	Office equipment	18,265	-	9,000	8,869	10,570	1,570	-
75	Operating equipment	36,207	95,451	79,603	79,603	206,040	126,437	46,040
76	Property improvements	517,070	661,255	885,000	823,699	935,000	50,000	775,000
77	Economic development - TIF	1,128,825	1,277,203	2,200,000	1,721,000	3,250,000	1,050,000	3,750,000
79	Books, films and recordings	204,218	214,455	228,414	228,414	211,312	(17,102)	211,312
80	Natural disaster cleanup	42,620	40,096	45,000	40,000	45,000	-	45,000
81	Building maintenance fund	1,201,131	1,199,429	1,147,414	1,147,414	1,355,844	208,430	1,355,844
97	Transfers out	9,932,503	17,535,661	19,766,844	19,722,412	16,110,540	(3,656,304)	13,096,049
Sub-total		\$ 15,109,238	\$ 24,885,442	\$ 27,926,943	\$ 27,328,653	\$ 25,067,956	\$ (2,858,987)	\$ 22,131,460

OPERATING BUDGET SUB-TOTAL \$ 58,423,414 \$ 68,484,969 \$ 77,824,649 \$ 76,060,927 \$ 75,917,937 \$ (1,906,712) \$ 74,549,011

99	Special Revenue fund items	\$ 309,756	\$ 576,699	\$ 486,050	\$ 525,950	\$ 1,064,150	\$ 578,100	\$ 539,150
91	Debt retirement	12,250,419	25,337,943	26,241,308	26,120,412	18,030,230	(8,211,078)	13,406,330
95	Contingency	-	-	100,000	-	100,000	-	100,000

BUDGET SUMMARY \$ 70,983,589 \$ 94,399,611 \$ 104,652,007 \$ 102,707,289 \$ 95,112,317 \$ (9,539,690) \$ 88,594,491

	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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HOTEL/MOTEL SUMMARY

Beginning Balance	\$ 329,933	\$ 367,733	\$ 448,325	\$ 506,694	\$ 138,961	\$ 537,250
Revenue	2,217,568	2,300,000	2,200,000	2,250,000	(50,000)	2,350,000
Total	\$ 2,547,501	\$ 2,667,733	\$ 2,648,325	\$ 2,756,694	\$ 88,961	\$ 2,887,250

CULTURAL AND CONVENTION

Bravo!	\$ 601,591	\$ 625,143	\$ 596,571	\$ 642,857	\$ 17,714	\$ 671,429
Convention Bureau	633,591	657,143	628,571	642,857	(14,286)	671,429
Iowa Events Center	32,000	32,000	32,000	-	(32,000)	-
JUSC - Johnston Urbandale Soccer Clu	-	15,000	11,410	-	(15,000)	-
Des Moines Childrens Museum	-	5,000	5,000	5,000	-	-
J-Hawk Soccer Club	-	5,000	5,000	10,000	5,000	-
Urbandale Community Schools	3,000	-	-	5,158	5,158	-
Urbandale Girls Recreation Association	11,550	-	-	25,000	25,000	-
VFW Post 9668	-	-	-	20,000	20,000	-
Urbandale Little League	18,256	50,000	50,000	-	(50,000)	-
Urbandale Lions Club	-	-	-	5,000	5,000	-
Urbandale 4th of July Committee	5,000	15,000	15,000	10,000	(5,000)	-
Waukee CSD Foundation	2,200	2,400	2,365	-	(2,400)	-
Waukee Christian Services	-	move to Comm Svcs	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	\$ 1,307,188	\$ 1,406,686	\$ 1,345,917	\$ 1,365,872	\$ (60,814)	\$ 1,342,858
Urbandale special event sponsorships	-	50,000	10,000	50,000	-	50,000
Total Earmarked	1,307,188	1,456,686	1,355,917	1,415,872	(60,814)	1,392,858

General Fund Totals	791,989	821,429	785,714	803,571	(17,857)	839,286
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Hotel/Motel Tax Totals	\$ 2,099,177	\$ 2,278,115	\$ 2,141,631	\$ 2,219,443	\$ (78,671)	\$ 2,232,144
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Net (use of) addition to fund balance	\$ 118,391.43	\$ 21,885.43	\$ 58,368.71	\$ 30,556.57		\$ 117,856.29
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	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
ROAD USE SUMMARY						
Beginning Balance	\$ 3,534,957	\$ 2,546,013	\$ 2,926,730	\$ 2,971,526	\$ 425,513	\$ 2,879,538
Road Use tax revenue	6,438,293	6,400,000	6,400,000	6,500,000	100,000	6,600,000
Total	\$ 9,973,250	\$ 8,946,013	\$ 9,326,730	\$ 9,471,526	\$ 525,513	\$ 9,479,538
Traffic Safety	\$ 470,025	\$ 580,828	\$ 574,410	\$ 601,276	\$ 20,448	\$ 602,916
Street Lighting	502,363	530,000	520,000	528,000	(2,000)	528,000
Roadway Maintenance	4,155,632	4,072,539	3,856,994	4,232,812	160,273	4,293,253
Transfers out to Capital projects	1,918,500	1,403,800	1,403,800	1,229,900	(173,900)	1,266,700
Total Expenditures	\$ 7,046,520	\$ 6,587,167	\$ 6,355,204	\$ 6,591,988	\$ 4,821	\$ 6,690,869
Net (use) addition to fund balance	\$ (608,227)	\$ (187,167)	\$ 44,796	\$ (91,988)		\$ (90,869)
population estimate	46,729	46,729	46,729	46,729		46,729
Revenue per capita (Urbandale)	137.8	137.0	137.0	139.1		141.2
Revenue per capita (IDOT est)	132.0	133.0	139.5	140.5		141.5

	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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EMPLOYEE BENEFITS FUND SUMMARY

Beginning Balance	\$ 23,243	\$ 14,471	\$ 15,701	\$ 23,552	\$ 9,081	\$ 258,706
Revenue sources:						
112 Homestead	6,678	6,800	1,512	-	(6,800)	-
124 Business property tax credit	2,696	-	2,134	-	-	-
341 Taxes - EE Benefit levy	351,085	283,307	281,173	570,510	287,203	627,561
337 Utility excise tax - EE Benefit levy	13,752	10,193	10,066	19,035	8,842	20,939
524 Interest - EE Benefit fund	3,400	-	3,500	-	-	-
130 State backfill - Employee Benefit levy	5,847	2,500	2,932	1,500	(1,000)	-
109 Transfers In - LOSST	-	236,534	236,534	444,109	207,575	189,371
Total Revenues	\$ 383,458	\$ 539,334	\$ 537,851	\$ 1,035,154	\$ 495,820	\$ 837,871

Functional Expenses:

5109 Public Safety EE insurance contribution	\$ 187,506	\$ 249,638	\$ 249,638	\$ 395,539	\$ 145,901	\$ 444,981
5109 Public Works EE insurance contribution	81,398	105,616	105,616	148,699	43,083	167,286
5109 Culture & Rec EE insurance contribution	71,223	97,935	97,935	136,803	38,868	153,903
5109 Comm & Econ Dev. EE insurance contribution	21,803	30,725	30,725	47,584	16,859	53,532
5109 General Government EE insurance contribution	29,070	46,086	46,086	71,375	25,289	80,298
Total Expenses	\$ 391,000	\$ 530,000	\$ 530,000	\$ 800,000	\$ 270,000	\$ 900,000
Net (use of) addition to fund balance	\$ (7,542)	\$ 9,334	\$ 7,851	\$ 235,154	\$	\$ (62,130)

Informational:

Total actual insurance contributions:

General, Road Use & Storm Water Funds	\$ 4,217,269	\$ 3,656,667	\$ 3,656,667	\$ 3,450,000	\$ (206,667)	\$ 3,550,000
Internal Service Funds	117,731	93,333	93,333	-	(93,333)	-
Portion being covered by levy above	(391,000)	(530,000)	(530,000)	(800,000)	(270,000)	(900,000)
Remaining portion covered by General Fund	\$ 3,944,000	\$ 3,220,000	\$ 3,220,000	\$ 2,650,000	\$ (570,000)	\$ 2,650,000

Additional levy needed to reach 100% funding	1.12	0.81	0.81	0.65		0.63
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	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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POLICE & FIRE RETIREMENT FUND SUMMARY

Beginning Balance	\$ -	\$ -	\$ 27,577	\$ 108,090	\$ 108,090	\$ 89,661
Revenue sources:						
112 Homestead	24,708	25,500	12,944	-	(25,500)	-
124 Business property tax credit	9,975	-	18,270	-	-	-
341 Taxes - Police & Fire Retirement levy	1,299,014	2,458,289	2,440,019	2,618,839	160,550	2,828,346
337 Utility excise tax - Police & Fire Ret. Fund	50,882	87,431	86,178	87,371	(60)	94,361
524 Interest - Police and Fire Retirement Fund	19,119	-	18,000	-	-	-
130 State backfill - Employee Benefits Fund	21,635	15,000	25,102	12,600	(2,400)	-
109 Transfers In - LOSST	655,000	-	-	-	-	600,000
Total Revenues	\$ 2,080,333	\$ 2,586,220	\$ 2,600,513	\$ 2,718,810	\$ 132,590	\$ 3,522,707
5108 Police pension costs	\$ 1,022,910	\$ 1,333,240	\$ 1,310,000	\$ 1,415,460	\$ 82,220	\$ 1,506,182
5108 Fire pension costs	1,029,846	1,252,980	1,210,000	1,321,779	68,799	1,438,300
Total Expenses	\$ 2,052,756	\$ 2,586,220	\$ 2,520,000	\$ 2,737,239	\$ 151,019	\$ 2,944,482
Net (use of) addition to fund balance	\$ 27,577	\$ -	\$ 80,513	\$ (18,429)	\$ -	\$ 578,225
Informational:						
Total actual pension costs:						
Police pension total	\$ 1,176,212	\$ 1,343,959	\$ 1,310,000	\$ 1,415,460	\$ -	\$ 1,506,182
Fire pension total	1,029,846	1,252,980	1,210,000	1,321,779	-	1,438,300
Portion being covered by levy above	(2,052,756)	(2,586,220)	(2,520,000)	(2,737,239)	-	(2,944,482)
Remaining portion covered by General Fund	153,302	10,719	-	-	-	-
Additional levy needed to reach 100% funding	0.04	0.00	0.00	0.00	-	0.00
Levy increase reflected in revenue above	\$ -	\$ 0.28	\$ 0.28	\$ 0.01	\$ -	\$ -
Total retirement levy in effect per year	\$ 0.37	\$ 0.65	\$ 0.65	\$ 0.66	\$ -	\$ 0.66

	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
LOCAL OPTION SALES & SERVICE TAX FUND						
Beginning Balance of 50% prop tax relief fund - Dallas	\$ 843,968	\$ 236,534	\$ 393,514	\$ 393,480	\$ 156,946	\$ 789,371
Beginning Balance of 50% capital project fund - Dallas	3,296,150	718,716	1,006,445	648,945	(69,771)	988,945
Beginning Balance of 50% prop tax relief fund - Polk	529,684	1,581,164	2,146,114	4,177,450	2,596,286	3,875,000
Beginning Balance of 50% capital project fund - Polk	757,291	3,692,972	4,284,697	4,846,280	1,153,308	5,797,029
Revenues:						
Dallas County	\$ 2,614,136	\$ 2,300,000	\$ 2,600,000	\$ 2,600,000	\$ 300,000	\$ 2,600,000
Polk County	7,585,014	7,100,000	7,500,000	7,500,000	400,000	7,500,000
Interest Dallas	225,705	50,000	85,000	80,000	30,000	50,000
Interest Polk	244,686	150,000	325,000	250,000	100,000	200,000
Total Revenue	\$ 10,669,541	\$ 9,600,000	\$ 10,510,000	\$ 10,430,000	\$ 830,000	\$ 10,350,000

Expenditures:						
Dallas County 50% property tax relief - to debt service - Fire #43 b	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
Dallas County 50% property tax relief - to debt service - bond call	650,000	600,000	600,000	-	(600,000)	-
Dallas County 50% property tax relief - to EE Benefits levy PY catc	-	236,534	236,534	393,480	156,946	189,371
Dallas County 50% property tax relief - to EE Benefits levy- CY	-	-	-	50,629	50,629	-
Dallas County 50% property tax relief - to 411 levy PY catchup	655,000	-	-	-	-	600,000
Dallas County 50% property tax relief - to capital projects	-	506,000	506,000	500,000	(6,000)	500,000
Dallas County 50% capital projects - to debt service - bond call	3,775,000	1,700,000	1,700,000	-	(1,700,000)	-
Dallas County 50% capital projects - to capital projects	-	-	-	1,000,000	1,000,000	1,000,000
Polk County 50% property tax relief - to debt service - bond call	2,140,000	300,000	300,000	-	(300,000)	-
Polk County 50% property tax relief - to capital projects	145,032	1,581,164	1,581,164	4,177,450	2,596,286	3,875,000
Polk County 50% capital projects - to general fund Community Sen	350,000	355,000	355,000	375,000	20,000	375,000
Polk County 50% capital projects - to general fund Comm Svcs PY	50,831	35,917	35,917	49,251	13,334	-
Polk County 50% capital projects - to capital projects	-	-	-	2,500,000	2,500,000	5,000,000
Polk County 50% capital projects - to debt service - bond call	-	2,960,000	2,960,000	-	(2,960,000)	500,000
Total Expenditures	\$ 8,265,863	\$ 8,274,615	\$ 8,274,615	\$ 9,045,810	\$ 771,195	\$ 12,039,371

Cumulative Net (use of) addition to fund balance	\$ 2,403,678	\$ 1,325,385	\$ 2,235,385	\$ 1,384,190		\$ (1,689,371)
Amount going to capital to reduce debt issuance levy	145,032	2,087,164	2,087,164	8,177,450		10,375,000
% Spent of current revenues	77%	86%	79%	87%		116%

	Total Levy	General Levy	411 Pension Levy	Employee Benefits Levy	Debt Service Levy
FY26 calculated Rate	\$ 12.05	\$ 7.88	\$ 0.66	\$ 0.24	\$ 3.26
Reduced Rate proposed	\$ 10.03	\$ 7.79	\$ 0.66	\$ 0.14	\$ 1.44
FY26 Property tax relief	\$ (2.02)	\$ (0.09)	\$ -	\$ (0.10)	\$ (1.82)
% reduction on each levy	-20.12%	-1.22%	0.00%	-68.91%	-126.69%

	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

TAX INCREMENT FINANCING FUND SUMMARY

Beginning Balance	\$	17,858,797	\$	13,068,026	\$	13,687,794	\$	9,337,916	\$	(3,730,110)	\$	6,672,307
Revenue sources:												
113 Taxes - TIF increment		8,506,651		10,779,803		10,793,103		11,161,654		381,851		11,496,504
524 Interest		1,081,099		500,000		700,000		600,000		100,000		500,000
Total Revenues	\$	9,587,750	\$	11,279,803	\$	11,493,103	\$	11,761,654	\$	481,851	\$	11,996,504
5109 Transfer out - to Debt Service (bond payments)	\$	12,481,550	\$	14,130,698	\$	14,121,981	\$	11,177,263		(2,953,435)	\$	6,487,063
5109 Transfer out - to General Fund (legal cost reimb)		-		-		-		-		-		-
5224 TIF rebates paid		1,277,203		2,200,000		1,721,000		3,250,000		1,050,000		3,750,000
Total Expenses	\$	13,758,753	\$	16,330,698	\$	15,842,981	\$	14,427,263	\$	(1,903,435)	\$	10,237,063
Net (use of) addition to fund balance	\$	(4,171,003)	\$	(5,050,895)	\$	(4,349,878)	\$	(2,665,609)			\$	1,759,441

	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
DEBT SERVICE FUND SUMMARY						
Beginning Balance	\$ 326,923	\$ 613,891	\$ 563,556	\$ 631,955	\$ 18,064	\$ 345,163
Revenue sources:						
112 Homestead	96,187	98,000	29,672	-	(98,000)	-
124 Business property tax credit	38,821	-	41,880	-	-	-
110 Debt service levy	5,464,024	6,131,830	6,089,950	6,264,132	132,302	5,888,284
337 Utility excise tax	198,028	200,376	197,550	190,643	(9,733)	179,204
524 Interest	140,341	40,000	85,000	80,000	40,000	60,000
117 Special Assessments - Debt Service Fund	-	-	-	-	-	-
130 State backfill - Employee Benefits Fund	90,625	60,000	62,778	31,400	(28,600)	-
109 Intergovernmental transfers -TIF	12,481,550	14,130,698	14,121,981	11,177,263	(2,953,435)	6,487,063
109 Intergovernmental transfers - LOSST Polk Co	2,140,000	3,260,000	3,260,000	-	(3,260,000)	500,000
109 Intergovernmental transfers - LOSST Dallas Co.	4,925,000	2,300,000	2,300,000	-	(2,300,000)	-
Total Revenues	\$ 25,574,576	\$ 26,220,904	\$ 26,188,811	\$ 17,743,438	\$ (8,477,466)	\$ 13,114,552
Expenditures:						
Debt Service for NW Market TIF bonds	\$ 6,431,150	\$ 5,168,663	\$ 5,164,164	\$ 5,596,113	\$ 427,450	\$ 5,635,763
Debt Service for DUNA TIF bonds	360,400	527,035	522,817	521,150	(5,885)	851,300
Debt Service for GO bonds - covered by debt levy	5,797,060	6,430,206	6,359,052	6,454,775	24,569	6,067,489
Debt Service for GO bonds - covered by LOSST funds	500,000	-	-	-	-	-
Debt Service for GO bonds - covered by fund balance	(5,667)	120,404	79,379	398,192	277,788	851,779
Bonds called for early retirement - covered by TIF funds	5,690,000	8,435,000	8,435,000	5,060,000	(3,375,000)	-
Bonds called for early retirement - covered by LOSST fund	6,565,000	5,560,000	5,560,000	-	(5,560,000)	-
Total Expenses	\$ 25,337,943	\$ 26,241,308	\$ 26,120,412	\$ 18,030,230	\$ (8,211,078)	\$ 13,406,330
Net (use of) addition to fund balance	\$ 236,633	\$ (20,404)	\$ 68,399	\$ (286,792)		\$ (291,779)

	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

CAPITAL PROJECTS SUMMARY

Beginning Balance 301	\$ 35,094,830	\$ 28,451,217	\$ 39,620,571	\$ 30,999,552	\$ 2,548,335	\$ 21,180,758
Beginning Balance 302 ARPA	\$ 6,547,984	\$ 5,797,984	\$ 6,613,635	\$ 5,863,635	\$ 65,651	\$ 2,063,635
Revenues:						
Bond proceeds	\$ 13,735,327	\$ 12,981,400	\$ 12,636,200	\$ 6,276,350	\$ (6,705,050)	\$ 5,853,800
Intergovernmental	23,254	3,901,700	700,000	1,500,000	(2,401,700)	1,204,300
Franchise fee	-	-	-	125,000	125,000	500,000
Interest - ARPA	357,172	200,000	250,000	200,000	-	100,000
Interest	1,752,706	1,000,000	1,500,000	1,000,000	-	600,000
Private donations	1,227,799	662,500	77,500	225,000	(437,500)	55,000
Special assessments	1,039,251	811,600	25,000	591,000	(220,600)	651,200
Transfers in from other funds	4,367,155	6,761,881	6,761,881	12,817,156	6,055,275	16,069,200
Total Revenue	\$ 22,502,664	\$ 26,319,081	\$ 21,950,581	\$ 22,734,506	\$ (3,584,575)	\$ 25,033,500
Expenditures:						
Project costs	\$ 17,619,751	\$ 32,903,500	\$ 30,321,600	\$ 32,353,300	\$ (550,200)	\$ 24,033,500
ARPA grant expenditures	291,521	4,000,000	1,000,000	4,000,000	-	1,000,000
Total Expenditures	\$ 17,911,272	\$ 36,903,500	\$ 31,321,600	\$ 36,353,300	\$ (550,200)	\$ 25,033,500
Net (use of) addition to fund balance	\$ 4,591,392	\$ (10,584,419)	\$ (9,371,019)	\$ (13,618,794)		\$ -

	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
STORM WATER UTILITY FUND						
Beginning Cash Balance	\$ 5,986,540	\$ 6,314,443	\$ 6,436,929	\$ 5,597,344	\$ (717,099)	\$ 6,144,399
Revenues:						
Storm Water user fees	\$ 2,888,945	\$ 2,922,000	\$ 2,980,000	\$ 3,800,000	\$ 878,000	\$ 3,850,000
Interest	301,089	200,000	200,000	200,000	-	150,000
Total Revenues	\$ 3,190,034	\$ 3,122,000	\$ 3,180,000	\$ 4,000,000	\$ 878,000	\$ 4,000,000
Expenditures:						
Personnel costs	\$ 555,442	\$ 568,611	\$ 571,226	\$ 599,449	\$ 30,838	\$ 617,044
Operational costs	206,216	447,866	422,451	285,673	(162,193)	287,310
Capital outlay	192,987	205,908	205,908	235,323	29,415	205,323
Transfers out to Capital Projects Fund	1,785,000	2,820,000	2,820,000	2,332,500	(487,500)	3,775,000
Total Expenditures	\$ 2,739,645	\$ 4,042,385	\$ 4,019,585	\$ 3,452,945	\$ (589,440)	\$ 4,884,677
Net (use of) addition to fund balance	\$ 450,389	\$ (920,385)	\$ (839,585)	\$ 547,055		\$ (884,677)

	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
BUILDING MAINTENANCE FUND						
Beginning Cash Balance	\$ 2,321,387	\$ 2,207,926	\$ 2,672,738	\$ 2,911,709	\$ 703,783	\$ 2,943,050
Revenues:						
Bond proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	166,411	20,000	125,000	100,000	80,000	75,000
Appropriations from departments	1,199,429	1,142,364	1,147,414	1,355,844	213,480	1,300,000
Total Revenues	\$ 1,365,840	\$ 1,162,364	\$ 1,272,414	\$ 1,455,844	\$ 293,480	\$ 1,375,000
Expenditures:						
Building repairs & maintenance	\$ 456,345	\$ 446,296	\$ 448,919	\$ 442,496	\$ (3,800)	\$ 442,496
Improvements capitalized - net	207,756	230,000	230,000	461,000	231,000	1,000,000
Personnel costs	350,388	358,474	354,524	521,007	162,533	541,704
Total Expenditures	\$ 1,014,489	\$ 1,034,770	\$ 1,033,443	\$ 1,424,503	\$ 389,733	\$ 1,984,200
Net (use of) addition to fund balance	\$ 351,351	\$ 127,594	\$ 238,971	\$ 31,341		\$ (609,200)

	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
FLEET MAINTENANCE FUND						
Beginning Cash Balance	\$ 513,176	\$ 561,097	\$ 516,522	\$ 722,119	\$ 161,022	\$ 914,507
Revenues:						
Bond proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	55,913	50,000	60,000	50,000	-	50,000
Appropriations from departments	1,140,950	1,197,900	1,197,900	1,419,760	221,860	1,450,000
Total Revenues	\$ 1,196,863	\$ 1,247,900	\$ 1,257,900	\$ 1,469,760	\$ 221,860	\$ 1,500,000
Expenditures:						
Vehicle repairs & maintenance	\$ 623,934	\$ 500,241	\$ 498,693	\$ 568,962	\$ 68,721	\$ 570,337
Equipment capitalized - net	16,045	17,000	14,209	85,000	68,000	-
Personnel costs	553,538	557,983	539,401	623,410	65,427	644,183
Total Expenditures	\$ 1,193,517	\$ 1,075,224	\$ 1,052,303	\$ 1,277,372	\$ 202,148	\$ 1,214,520
Net (use of) addition to fund balance	\$ 3,346	\$ 172,676	\$ 205,597	\$ 192,388		\$ 285,480

		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
FUND		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
EXPENDITURE SUMMARY PER FUNCTION - BY DEPARTMENT							
PUBLIC SAFETY							
110	Police	GEN	\$ 10,408,284	\$ 11,510,628	\$ 11,311,964	\$ 11,478,710	\$ (31,918) \$ 11,861,251
150	Fire	GEN	8,635,088	9,120,134	8,966,569	9,458,274	338,140 9,835,118
180	Emergency Preparedness	GEN	37,949	37,846	37,846	47,750	9,904 39,750
190	Animal Control	GEN	59,522	54,736	54,736	56,244	1,508 56,244
117	Police & Fire Retirement Fun	411	2,052,756	2,586,220	2,520,000	2,737,239	151,019 2,944,482
112	Employee Benefit Levy Fund	EEBen	187,506	249,638	249,638	395,539	145,901 444,981
198	Contingency	GEN	-	25,000	-	25,000	- 25,000
Sub-Total			\$ 21,381,105	\$ 23,584,202	\$ 23,140,753	\$ 24,198,756	\$ 614,554 \$ 25,206,826
PUBLIC WORKS							
210	Roadway Maintenance	RU	\$ 6,074,134	\$ 5,476,339	\$ 5,260,794	\$ 5,462,712	\$ (13,627) \$ 5,559,953
230	Street Lighting	RU	502,363	530,000	520,000	528,000	(2,000) 528,000
240	Traffic Safety	RU	470,024	580,828	574,410	601,276	20,448 602,916
260	Engineering Services	GEN	1,024,812	1,021,800	999,453	1,019,104	(2,696) 1,049,023
290	Solid Waste	GEN	2,799,751	3,092,548	3,041,330	3,124,713	32,165 3,148,218
291	Sanitary Sewer	GEN	890,005	1,150,587	1,072,511	1,345,062	194,475 1,061,091
292	Stormwater Utility Fund	STRM	2,739,646	4,042,385	4,019,585	3,452,945	(589,440) 4,884,677
295	E&PW Administration	GEN	1,378,188	1,471,637	1,442,101	1,525,864	54,227 1,561,297
112	Employee Benefit Levy Fund	EEBen	81,398	105,616	105,616	148,699	43,083 167,286
298	Contingency	GEN	-	25,000	-	25,000	- 25,000
Sub-Total			\$ 15,960,321	\$ 17,496,740	\$ 17,035,800	\$ 17,233,375	\$ (263,365) \$ 18,587,461
HEALTH & SOCIAL SERVICES							
370	Community Services	GEN	\$ 396,057	\$ 437,667	\$ 437,267	\$ 447,056	\$ 9,389 \$ 502,750
Sub-Total			\$ 396,057	\$ 437,667	\$ 437,267	\$ 447,056	\$ 9,389 \$ 502,750
CULTURE AND RECREATION							
410	Library	GEN	\$ 2,854,640	\$ 2,898,480	\$ 2,882,917	\$ 2,922,825	\$ 24,345 \$ 2,996,544
430	Parks	GEN	3,368,224	3,765,993	3,679,949	3,513,075	(252,918) 3,565,785
435	Grounds Maintenance	GEN	145,393	145,672	137,278	144,871	(801) 144,125
440	Recreation	GEN	636,484	753,228	730,048	706,370	(46,858) 736,075
450	Cemetery Maintenance	GEN	10,192	10,400	9,900	9,850	(550) 9,850
460	Senior Center	GEN	577,787	595,227	578,926	650,115	54,888 661,512
470	Swimming Pool	GEN	-	-	-	-	- -
499	Cultural & Convention	HM	2,099,176	2,278,115	2,141,631	2,219,443	(58,672) 2,232,144
112	Employee Benefit Levy Fund	EEBen	71,223	97,935	97,935	136,803	38,868 153,903
498	Contingency	GEN	-	25,000	-	25,000	- 25,000
Sub-Total			\$ 9,763,119	\$ 10,570,050	\$ 10,258,584	\$ 10,328,352	\$ (241,698) \$ 10,524,938
COMMUNITY AND ECONOMIC DEVELOPMENT							
520	Economic Development	GEN	\$ 384,467	\$ 949,719	\$ 939,355	\$ 843,134	\$ (106,585) \$ 853,679
530	Code Enforcement	GEN	-	-	-	-	- -
540	Community Development	GEN	1,956,868	2,132,664	2,116,210	2,172,053	39,389 2,230,602
125	Tax Increment Financing Fur	TIF	13,758,753	16,330,698	15,842,981	14,427,263	(1,903,435) 10,237,063
112	Employee Benefit Levy Fund	EEBen	21,803	30,725	30,725	47,584	16,859 53,532
Sub-Total			\$ 16,121,891	\$ 19,443,806	\$ 18,929,271	\$ 17,490,034	\$ (1,953,772) \$ 13,374,876
GENERAL GOVERNMENT							
610	Mayor and City Council	GEN	\$ 139,183	\$ 202,341	\$ 200,086	\$ 173,488	\$ (28,853) \$ 176,287
615	City Manager	GEN	719,349	983,930	983,630	905,351	(78,579) 999,338
620	Finance and Records	GEN	772,672	831,420	820,599	850,118	18,698 875,375
625	Technology	GEN	996,212	1,817,235	1,742,351	1,437,581	(379,654) 1,404,876
630	Human Resources	GEN	442,986	489,232	486,333	527,860	38,628 540,396
635	City Clerk	GEN	341,229	403,091	404,892	461,316	58,225 471,200
640	Legal Services	GEN	197,356	335,000	335,000	341,000	6,000 341,000
645	General Support	GEN	958,172	856,355	861,954	1,113,812	257,457 1,128,954
650	Marketing	GEN	266,247	402,494	378,321	413,463	10,969 409,436
112	Employee Benefit Levy Fund	EEBen	29,070	46,086	46,086	71,375	25,289 80,298
698	Contingency	GEN	-	25,000	-	25,000	- 25,000
Sub-Total			\$ 4,862,476	\$ 6,392,184	\$ 6,259,252	\$ 6,320,364	\$ (71,820) \$ 6,452,160
DEPT OPERATIONS BUDGET TOTAL			\$ 68,484,969	\$ 77,924,649	\$ 76,060,927	\$ 76,017,937	\$ (1,906,712) \$ 74,649,011
DEBT SERVICE FUND EXPENDITURES			\$ 25,337,943	\$ 26,241,308	\$ 26,120,412	\$ 18,030,230	\$ (8,211,078) \$ 13,406,330
SPECIAL REV. FUND EXPENDITURES			\$ 8,842,562	\$ 8,661,813	\$ 8,800,565	\$ 10,109,960	\$ 1,448,147 \$ 12,578,521
CAPITAL PROJECTS FUND EXPENDITURES			\$ 17,911,272	\$ 36,903,500	\$ 31,321,600	\$ 36,353,300	\$ (550,200) \$ 25,033,500
PROPRIETARY FUND - WATER UTILITY			\$ 25,015,211	\$ 36,089,534	\$ 29,519,534	\$ 42,774,788	\$ 6,685,254 \$ 45,079,560
CERTIFIED BUDGET TOTAL			\$ 145,591,957	\$ 185,820,804	\$ 171,823,038	\$ 183,286,215	\$ (2,534,589) \$ 170,746,922

		FY 20	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
		FUND	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
DEPARTMENTAL OPERATIONAL EXPENDITURES BY FUND								
GENERAL FUND								
PUBLIC SAFETY								
110	Police	GEN	\$ 10,408,284	\$ 11,510,628	\$ 11,311,964	\$ 11,478,710	\$ (31,918)	\$ 11,861,251
150	Fire	GEN	8,635,088	9,120,134	8,966,569	9,458,274	338,140	9,835,118
180	Emergency Preparedness	GEN	37,949	37,846	37,846	47,750	9,904	39,750
190	Animal Control	GEN	59,522	54,736	54,736	56,244	1,508	56,244
198	Contingency	GEN	-	25,000	-	25,000	-	25,000
	Sub-Total		\$ 19,140,843	\$ 20,748,344	\$ 20,371,115	\$ 21,065,978	\$ 317,634	\$ 21,817,363
PUBLIC WORKS								
260	Engineering Services	GEN	1,024,812	1,021,800	999,453	1,019,104	(2,696)	1,049,023
290	Solid Waste	GEN	2,799,751	3,092,548	3,041,330	3,124,713	32,165	3,148,218
291	Sanitary Sewer	GEN	890,005	1,150,587	1,072,511	1,345,062	194,475	1,061,091
295	E&PW Administration	GEN	1,378,188	1,471,637	1,442,101	1,525,864	54,227	1,561,297
298	Contingency	GEN	-	25,000	-	25,000	-	25,000
	Sub-Total		\$ 6,092,756	\$ 6,761,572	\$ 6,555,395	\$ 7,039,743	\$ 278,171	\$ 6,844,629
HEALTH & SOCIAL SERVICES								
350	Community Services		\$ 396,057	\$ 437,667	\$ 437,267	\$ 447,056	\$ 9,389	\$ 502,750
	Sub-Total		\$ 396,057	\$ 437,667	\$ 437,267	\$ 447,056	\$ 9,389	\$ 502,750
CULTURE AND RECREATION								
410	Library	GEN	\$ 2,854,640	\$ 2,898,480	\$ 2,882,917	\$ 2,922,825	\$ 24,345	\$ 2,996,544
430	Parks	GEN	3,368,224	3,765,993	3,679,949	3,513,075	(252,918)	3,565,785
435	Grounds Maintenance	GEN	145,393	145,672	137,278	144,871	(801)	144,125
440	Recreation	GEN	636,484	753,228	730,048	706,370	(46,858)	736,075
450	Cemetery Maintenance	GEN	10,192	10,400	9,900	9,850	(550)	9,850
460	Senior Center	GEN	577,787	595,227	578,926	650,115	54,888	661,512
470	Swimming Pool	GEN	-	-	-	-	-	-
498	Contingency	GEN	-	25,000	-	25,000	-	25,000
	Sub-Total		\$ 7,592,720	\$ 8,194,000	\$ 8,019,018	\$ 7,972,106	\$ (221,894)	\$ 8,138,891
COMMUNITY AND ECONOMIC DEVELOPMENT								
520	Economic Development	GEN	\$ 384,467	\$ 949,719	\$ 939,355	\$ 843,134	\$ (106,585)	\$ 853,679
530	Code Enforcement	GEN	-	-	-	-	-	-
540	Community Development	GEN	1,956,868	2,132,664	2,116,210	2,172,053	39,389	2,230,602
	Sub-Total		\$ 2,341,335	\$ 3,082,383	\$ 3,055,565	\$ 3,015,187	\$ (67,196)	\$ 3,084,281
GENERAL GOVERNMENT								
610	Mayor and City Council	GEN	\$ 139,183	\$ 202,341	\$ 200,086	\$ 173,488	\$ (28,853)	\$ 176,287
615	City Manager	GEN	719,349	983,930	983,630	905,351	(78,579)	999,338
620	Finance and Records	GEN	772,672	831,420	820,599	850,118	18,698	875,375
625	Technology	GEN	996,212	1,817,235	1,742,351	1,437,581	(379,654)	1,404,876
630	Human Resources	GEN	442,986	489,232	486,333	527,860	38,628	540,396
635	City Clerk	GEN	341,229	403,091	404,892	461,316	58,225	471,200
640	Legal Services	GEN	197,356	335,000	335,000	341,000	6,000	341,000
645	General Support	GEN	958,172	856,355	861,954	1,113,812	257,457	1,128,954
650	Marketing	GEN	266,247	402,494	378,321	413,463	10,969	409,436
698	Contingency	GEN	-	25,000	-	25,000	-	25,000
	Sub-Total		\$ 4,833,406	\$ 6,346,098	\$ 6,213,166	\$ 6,248,989	\$ (97,109)	\$ 6,371,862
	General Fund Total		40,397,117	45,570,064	44,651,526	45,789,059	218,995	46,759,776
Road Use Fund								
210	Roadway Maintenance	RU	\$ 6,074,134	\$ 5,476,339	\$ 5,260,794	\$ 5,462,712	\$ (13,627)	\$ 5,559,953
230	Street Lighting	RU	502,363	530,000	520,000	528,000	(2,000)	528,000
240	Traffic Safety	RU	470,024	580,828	574,410	601,276	20,448	602,916
	Road Use Fund Total		7,046,521	6,587,167	6,355,204	6,591,988	4,821	6,690,869
411 Retirement Fund								
117	Police & Fire Retirement Fund	411	2,052,756	2,586,220	2,520,000	2,737,239	151,019	2,944,482
Employee Benefits Levy Fund								
112	Employee Benefits Levy	EEBen	391,000	530,000	530,000	800,000	270,000	900,000
Hotel Motel Fund								
499	Cultural & Convention	HM	2,099,176	2,278,115	2,141,631	2,219,443	(58,672)	2,232,144
Storm Water Utility Fund								
292	Stormwater Utility Fund	STRM	2,739,646	4,042,385	4,019,585	3,452,945	(589,440)	4,884,677
Tax Increment Financing Fund								
125	Tax Increment Financing Fund	TIF	13,758,753	16,330,698	15,842,981	14,427,263	(1,903,435)	10,237,063
	Grand Total Departmental Operations		\$ 68,484,969	\$ 77,924,649	\$ 76,060,927	\$ 76,017,937	\$ (1,906,712)	\$ 74,649,011



PUBLIC SAFETY	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

100 PUBLIC SAFETY SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 10,414,471	\$ 12,052,612	\$ 11,800,000	\$ 12,812,848	\$ 760,236	\$ 13,570,677
02	Overtime	1,167,073	815,000	965,000	997,945	182,945	997,945
03	Part-time	125,632	156,000	104,800	156,000	-	156,000
04	Witness fees	-	500	-	-	(500)	-
06	FICA	210,447	229,678	229,000	247,583	17,905	260,553
07	Retirement - IPERS	64,686	71,772	64,000	83,382	11,610	86,520
08	Pension - MFPRSI	2,206,058	2,596,939	2,520,000	2,737,239	140,300	2,966,257
09	Group insurance	2,056,491	1,766,305	1,766,305	1,705,762	(60,543)	1,755,204
11	Allowance	49,216	50,548	50,548	67,748	17,200	67,748
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	116,332	248,088	137,000	179,663	(68,425)	189,168
Sub-Total		\$ 16,410,406	\$ 17,987,442	\$ 17,636,653	\$ 18,988,170	\$ 1,000,728	\$ 20,050,072

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ 500
22	Recruitment	59,990	33,715	33,715	22,340	(11,375)	22,340
23	Professional services	340,177	384,572	384,572	408,074	23,502	412,524
24	Contributions to other agencies	1,543,048	1,796,152	1,745,190	1,810,220	14,068	1,810,220
27	Data processing	240,256	294,439	294,439	298,663	4,224	298,663
28	Dues and memberships	14,398	15,055	15,055	15,090	35	15,090
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	85,253	138,716	138,716	121,147	(17,569)	121,000
35	Printing and copying	4,129	15,100	15,100	8,000	(7,100)	8,000
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	5,389	11,000	11,000	11,000	-	11,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	98,585	236,750	236,750	170,300	(66,450)	166,900
48	Utility service	138,685	172,885	172,885	169,455	(3,430)	169,455
49	Petty cash	30	300	100	-	(300)	-
51	Maintenance supplies	21,743	21,800	21,800	22,200	400	22,200
54	Minor equipment	12,601	8,500	8,500	8,750	250	8,750
55	DARE expenditures	6,674	8,000	8,000	8,500	500	8,500
56	Vehicle maintenance supplies	312,700	302,000	302,673	365,390	63,390	365,390
57	Vehicle operation supplies	156,907	177,610	156,000	150,420	(27,190)	150,420
58	Office supplies	7,694	14,100	14,100	11,000	(3,100)	11,000
59	Operating supplies	202,744	241,565	241,565	228,030	(13,535)	236,500
60	Safety and medical supplies	55,847	60,920	60,920	68,600	7,680	68,100
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 3,306,850	\$ 3,933,679	\$ 3,861,580	\$ 3,897,679	\$ (36,000)	\$ 3,906,552

CAPITAL OUTLAY

71	Equipment	\$ 722,306	\$ 589,005	\$ 589,005	\$ 156,635	\$ (432,370)	\$ 100,000
72	Furniture and fixtures	1,632	-	4,439	-	-	-
73	Equipment replacement fund	621,826	676,827	676,827	720,986	44,159	720,986
74	Office equipment	-	6,900	6,900	6,070	(830)	-
75	Operating equipment	30,344	79,603	79,603	46,040	(33,563)	46,040
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	287,741	285,746	285,746	358,176	72,430	358,176
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 1,663,849	\$ 1,638,081	\$ 1,642,520	\$ 1,287,907	\$ (350,174)	\$ 1,225,202

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ 111,443	\$ 45,000	\$ 60,000	\$ 90,000	\$ 45,000	\$ 90,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	25,000	-	25,000	-	25,000

PUBLIC SAFETY SUMMARY

		\$ 21,492,548	\$ 23,629,202	\$ 23,200,753	\$ 24,288,756	\$ 659,554	\$ 25,296,826
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OVERVIEW: This activity enhances public safety through preventive patrol, emergency response, crime investigation, and public education.

POLICE

FINANCIAL SUMMARY				
	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	7,564,830	7,959,102	7,830,500	8,213,365
Contractual & supply service	2,050,687	2,615,136	2,545,074	2,525,183
Capital outlay	792,767	936,390	936,390	740,162
Total expenditures	\$ 10,408,284	\$ 11,510,628	\$ 11,311,964	\$ 11,478,710
Fees	131,429	128,000	130,000	136,000
Grants	137,831	103,000	621,525	107,000
Other	1,094,474	851,413	915,943	836,177
Total revenue	\$ 1,363,734	\$ 1,082,413	\$ 1,667,468	\$ 1,079,177
Net amount supported by property taxes	\$ 9,044,550	\$ 10,428,215	\$ 9,644,496	\$ 10,399,533

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$254,300, which includes normal salary and benefit increases for existing staff plus the addition of one school resource officer for the Urbandale Middle School and one Mental Health professional for the City's Crisis Intervention Team (CIT), offset by lower group insurance cost per employee.
- ↓ A decrease of \$56,500 in training and development is primarily related to providing ILEA basic academy training for up to 3 officers compared to 10 in the prior year.
- ↓ A decrease of \$219,300 in equipment is primarily related to the completion of the portable and in-car mobile radio replacement project in prior year.
- ↑ An increase of \$45,000 in special revenue funds reflects the increase in use of police donations for items like National Night Out.

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 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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

110 POLICE

PERSONAL SERVICES

01	Salaries	\$ 5,721,279	\$ 6,456,286	\$ 6,400,000	\$ 6,803,853	\$ 347,567	\$ 7,162,035
02	Overtime	399,066	315,000	315,000	347,945	32,945	347,945
03	Part-time	6,000	6,000	4,800	6,000	-	6,000
04	Witness fees	-	500	-	-	(500)	-
06	FICA	121,558	132,014	131,000	138,709	6,695	145,031
07	Retirement - IPERS	49,908	52,582	52,000	55,403	2,821	57,907
08	Pension - MFPRSI	153,302	10,719	-	-	(10,719)	21,775
09	Group insurance	1,000,716	805,000	805,000	699,442	(105,558)	699,442
11	Allowance	48,808	47,700	47,700	64,900	17,200	64,900
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	64,193	133,301	75,000	97,113	(36,188)	101,353
Sub-Total		\$ 7,564,830	\$ 7,959,102	\$ 7,830,500	\$ 8,213,365	\$ 254,263	\$ 8,606,388

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ 500
22	Recruitment	18,564	25,715	25,715	16,340	(9,375)	16,340
23	Professional services	166,390	202,040	202,040	201,180	(860)	210,630
24	Contributions to other agencies	1,249,579	1,470,962	1,420,000	1,488,123	17,161	1,488,123
27	Data processing	150,500	225,118	225,118	224,288	(830)	224,288
28	Dues and memberships	11,311	12,385	12,385	12,300	(85)	12,300
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	36,601	60,716	60,716	43,147	(17,569)	43,000
35	Printing and copying	1,811	8,600	8,600	5,000	(3,600)	5,000
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	58,733	178,350	178,350	121,900	(56,450)	121,900
48	Utility service	61,393	78,785	78,785	85,455	6,670	85,455
49	Petty cash	30	300	100	-	(300)	-
51	Maintenance supplies	4,705	4,000	4,000	4,400	400	4,400
54	Minor equipment	830	500	500	750	250	750
55	Culture of Integrity	6,674	8,000	8,000	8,500	500	8,500
56	Vehicle maintenance supplies	95,200	95,000	95,000	105,670	10,670	105,670
57	Vehicle operation supplies	102,404	118,900	100,000	100,000	(18,900)	100,000
58	Office supplies	5,166	10,500	10,500	8,000	(2,500)	8,000
59	Operating supplies	75,305	103,065	103,065	91,530	(11,535)	100,000
60	Safety and medical supplies	5,491	11,700	11,700	10,100	(1,600)	10,100
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 2,050,687	\$ 2,615,136	\$ 2,545,074	\$ 2,527,183	\$ (87,953)	\$ 2,544,956

CAPITAL OUTLAY

71	Equipment	\$ 215,964	\$ 293,455	\$ 293,455	\$ 72,185	\$ (221,270)	\$ 50,000
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	380,357	394,730	394,730	426,845	32,115	426,845
74	Office furniture	-	6,900	6,900	6,070	(830)	-
75	SERT equipment & training	30,344	79,603	79,603	46,040	(33,563)	46,040
76	Property Improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	166,102	161,702	161,702	187,022	25,320	187,022
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 792,767	\$ 936,390	\$ 936,390	\$ 738,162	\$ (198,228)	\$ 709,907

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ 104,661	\$ 20,000	\$ 55,000	\$ 65,000	\$ 45,000	\$ 65,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

POLICE	\$ 10,512,945	\$ 11,530,628	\$ 11,366,964	\$ 11,543,710	\$ 13,082	\$ 11,926,251
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Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
01	61 sworn staff (Chief, Captains-3, Sergeants-11, Officers-46), 9 civilians	\$ 6,803,853
02	GTSB overtime (reimbursable)	\$ 15,000
	Holiday pay @ 1.5 time	\$ 27,450
	Holiday pay @ double time	\$ 36,593
	In-service training coverage	\$ 2,988
	MINE Task Force overtime	\$ 45,984
	Miscellaneous OT for arrests, casework, investigations, special events, court	\$ 102,084
	On-call and FTO pay	\$ 59,237
	Overtime - patrol minimum staffing	\$ 29,203
	SERT overtime for training and missions	\$ 7,930
	Special event - July 4th celebration	\$ 21,476
03	Police Reserves annual stipend (10 @ \$600)	\$ 6,000
06	FICA	\$ 138,709
07	IPERS	\$ 55,403
08	Pension - \$1,415,460 (22.68%) partially covered by 411 Fund expenses	\$ -
09	Group insurance	\$ 699,442
11	Service awards program	\$ 1,500
	Uniform maintenance allowance (58 officers @ \$1,000)	\$ 58,000
	Vehicle allowance - Chief	\$ 5,400
13	Deferred compensation City match	\$ 97,113
21	Newspaper advertisements and official publications	\$ 500
22	Pre-employment MMPI and polygraph (4 - MMPI @ \$300, 5 - polygraph @ \$325)	\$ 2,825
	Pre-employment physical and drug screens (3 officer @ \$980; 1 civilian @ \$100)	\$ 3,040
	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	\$ 190,000
	Document shredding	\$ 1,000
	Drug disposal	\$ 2,000
	Radar certifications (16)	\$ 640
	Radio and equipment maintenance contracts and certifications	\$ 1,500
	Records retention storage fees	\$ 300
	Weapon armoring	\$ 1,500
24	DNR annual deer aerial survey	\$ 800
	Polk County Crime Stoppers contribution	\$ 1,000
	Westcom contribution (90% of Westcom cost)	\$ 1,486,323
27	CellHawk cellphone data analytics software agreement	\$ 5,402
	Cellphone investigative software maintenance agreement	\$ 7,300
	CLEAR – investigative repository software	\$ 8,014
	Clearview investigatory software (3)	\$ 960
	Computer forensic equipment supplies	\$ 3,500
	Computer monitors (10 @ \$300)	\$ 3,000

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
27 cont.	Computers (4 replacements)	\$ 5,000
	Dropbox annual subscription	\$ 130
	eLineup (photo lineup software) maintenance agreement	\$ 750
	File on Q Evidence software maintenance agreement	\$ 4,000
	Flock camera system maintenance agreement (20 current @ \$2,500, 6 @ \$3,000)	\$ 68,000
	ID Card Printer hardware / software maintenance agreement	\$ 250
	Ident-A-Kit rental	\$ 500
	Inventory software maintenance agreement	\$ 2,160
	Itouch LiveScan maintenance agreement	\$ 900
	K9 management software	\$ 100
	LEADS online pawn shop database annual subscription	\$ 7,171
	Liberty Interview software maintenance agreement	\$ 1,280
	Magnet Axiom maintenance agreement	\$ 2,981
	Milestone camera - licensing for new installs on traffic signals (5)	\$ 1,061
	Milestone maintenance agreement for existing cameras	\$ 1,435
	Motorola REDACTIVE software maintenance and storage	\$ 750
	Motorola Body worn camera and video evidence management lease	\$ 59,654
	Motorola vigilant LPR system	\$ 4,250
	NetMotion	\$ 2,000
	Pace Scheduling software maintenance agreement	\$ 4,800
	Power DMS annual license – CALEA and training software	\$ 6,950
	Power DMS FTO software	\$ 3,500
	Power Recall	\$ 4,440
	Recon ITR - computer forensics	\$ 475
	reMarkable tablets (3)	\$ 1,500
	Reveal accident invest software maintenance agreement	\$ 600
	Shieldware (NCIC)	\$ 3,300
	Taser maintenance agreement	\$ 700
	Traffic Logic speed sign data retrieval (3 year agreement)	\$ 5,500
	Traffic signal preemption device maintenance agreement	\$ 1,700
	Trimble Forensics maintenance agreement	\$ 275
28	Commision on Accreditation for Law Enforcement Agencies (CALEA)	\$ 4,670
	Crimedex (2)	\$ 160
	Des Moines Rifle and Revolver Club	\$ 200
	F.B.I. LEEDA membership (2)	\$ 100
	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)	\$ 880
	International Association of Police Chaplains (3)	\$ 375
	International Association of Property Evidence Technicians (2)	\$ 100

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
28 cont.	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 (2)	\$ 60
	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 Child Passenger Safety Certification program	\$ 50
	Notary renewal (9)	\$ 270
	RAD instructors membership (7)	\$ 525
	RADKids membership	\$ 50
	Rangemasters department membership	\$ 1,750
	United States K9 Association membership (3)	\$ 300
32	Ballistic vest replacements (17)	\$ 21,267
	Chaplain uniforms	\$ 500
	CSO uniform replacement	\$ 300
	Honor Guard - new uniform coats and pants, new complete uniforms (2)	\$ 4,400
	Replacement due to damage	\$ 1,500
	Uniform - new officer issue (3 @ \$3,560)	\$ 10,680
	Uniform - new reserve officer (2)	\$ 3,000
	Uniform replacement - police reserves	\$ 1,500
35	Citation printing	\$ 2,000
	Copier repair and maintenance	\$ 1,500
	Postage and shipping charges	\$ 1,500
46	Advanced firearms courses (in-state and regional)	\$ 4,000
	Advanced investigative training courses (in-state and regional)	\$ 7,000
	Canine training (2) (regional and national)	\$ 3,000
	CellBrite new officer training	\$ 2,850
	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
	Cultural training sessions	\$ 7,000
	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

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
46 cont.	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 (3 @ \$9,025) (local)	\$ 27,075
	ILEA instructor recertification schools (local)	\$ 2,000
	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 (\$1,000 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
	Northwestern Staff and Command	\$ 4,800
	Police legal sciences legal training (60 officers @ \$120) (online)	\$ 7,200
	PoliceOne training (online)	\$ 4,800
	Property Evidence Management training (1) (regional)	\$ 1,000
	Records personnel training (local and web based)	\$ 2,000
	Rentals – specialized training venues	\$ 500
	United States Police K9 Association certification (2) (in-state)	\$ 1,000
48	Cell phone service and Verizon Wireless cards	\$ 14,400
	Cellphone service plan (patrol) (15)	\$ 7,560
	Covertrack GPS cell service	\$ 600
	Telephone service	\$ 20,000
	Trail cameras cell service	\$ 730
	Utilities, heating, lights and cooling	\$ 39,140
	Water service	\$ 3,025
51	Custodial supplies	\$ 4,400
54	Miscellaneous minor equipment	\$ 750
55	Culture of Integrity program (Urbandale, DSM Christian, St. Pius)	\$ 8,500
56	Fleet management - overhead and equipment contribution	\$ 74,670
	Fleet management - repair and maintenance supplies	\$ 31,000

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
57	Gasoline – fleet	\$ 100,000
58	Office supplies	\$ 8,000
59	Alco sensor mouthpieces	\$ 500
	Car wash tickets	\$ 3,500
	Chemical munitions (training, deployment, expiration)	\$ 800
	Crime Free Multi-Housing Program (collaborating agencies program)	\$ 500
	C.S.I. evidence and laboratory supplies	\$ 3,500
	Historical committee supplies	\$ 200
	ID card supplies – city	\$ 200
	Investigative funds (prisoner transports, records fees, travel cost, records inquiries, etc.)	\$ 6,500
	K9 food, grooming and vet supplies	\$ 2,800
	Less-lethal 40mm live and training rounds	\$ 1,500
	Police bicycle maintenance and equipment	\$ 1,000
	Property evidence bags and storage supplies	\$ 2,000
	Property evidence storage totes	\$ 1,000
	Qualification, training, and service ammunition	\$ 15,000
	Range ballistic blocks	\$ 1,500
	Range supplies - firearms cleaning supplies, targets, etc.	\$ 2,500
	Simunitions (RAID training)	\$ 2,680
	Speed sign maintenance	\$ 500
	Taser cartridges (training and duty-160 cartridges @ \$40)	\$ 6,400
	Taser replacement batteries (20 @ \$90)	\$ 1,800
	Vehicle towing (non-impound)	\$ 2,000
	Witness fees - non-employees	\$ 200
59.110	Citizen Police Academy	\$ 2,000
	Community relations promotional and training material	\$ 11,000
	National Night Out - event supplies and rentals not covered by donations	\$ 13,000
	Police officers memorial service	\$ 1,800
	R.A.D. / R.A.D. kids supplies	\$ 400
	Run for the Badge event supplies	\$ 2,500
	Shop with a Cop event supplies	\$ 1,500
	Trunk or Treat / Living History Farms Halloween events supplies	\$ 2,750
60	Injured officers – return to work medical review	\$ 500
	Mental health / wellness check (60 @ \$130)	\$ 7,800
	Protective eyewear, latex gloves, hearing protection, masks, etc.	\$ 1,800
71	AED (4)	\$ 7,200
	Bite suit (2)	\$ 3,600
	Box popper - K9 training tool	\$ 1,000
	K9 E-collar replacement	\$ 1,200
	Defend surveillance cameras (3 cameras, 6 battery packs, cell service)	\$ 1,128
	ERF vehicle equipment transfer labor - patrol vehicles (3 @ \$5,040)	\$ 15,120

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
71 cont.	Fuming chamber - fingerprinting tool	\$ 5,200
	IDEMIA LiveScan system with printer	\$ 19,750
	Motorola portable radio batteries (15 @ \$175)	\$ 2,625
	Pepperball projectiles (training and live rounds)	\$ 2,500
	Stinger tire deflation devices - pursuit deterrant tool	\$ 10,192
	Tint meters (13 @ \$90)	\$ 1,170
	Traffic investigation unit misc. equipment	\$ 1,500
73	Equipment replacement fund contribution	\$ 426,845
74	Desk chairs - Patrol Division (11)	\$ 6,070
75	40mm launcher	\$ 1,330
	Ammo	\$ 15,000
	Ballistic vest replacements (2 @ \$2,520)	\$ 5,040
	Chemical munitions	\$ 3,000
	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
	NTOA negotiator conference (1) (national)	\$ 2,060
	Night vision lease (7 @ \$300 each)	\$ 2,100
	Range supplies	\$ 2,300
	Riot deployment bag and equipment	\$ 635
	Training (8 @ \$700)	\$ 5,600
	Training rentals (ranges and special venues)	\$ 1,000
	Uniform replacement - SERT	\$ 1,000
81	Building maintenance fund contribution – PM repairs (Police)	\$ 106,420
	Building maintenance - contracted services (Police)	\$ 57,582
	Building maintenance - overhead and equipment	\$ 23,020
99	Special Revenue: Justice - Federal Forfeiture (Fund 187)	\$ 20,000
99	Special Revenue: Police Donations (Fund 189)	\$ 45,000

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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	6,605,314	7,192,482	7,036,515	7,642,027
Contractual & supply service	1,158,692	1,225,961	1,223,924	1,274,502
Capital outlay	871,082	701,691	706,130	541,745
Total expenditures	\$ 8,635,088	\$ 9,120,134	\$ 8,966,569	\$ 9,458,274
Fees	1,199,959	1,001,041	1,001,068	1,001,095
Grants & contributions	964,575	1,026,000	1,023,921	1,050,000
Other	1,166,936	1,181,206	1,049,663	1,009,623
Total revenue	\$ 3,331,470	\$ 3,208,247	\$ 3,074,652	\$ 3,060,718
Net amount supported by property taxes	\$ 5,303,618	\$ 5,911,887	\$ 5,891,917	\$ 6,397,556

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$449,500, which reflects normal salary and benefit increases for existing staff plus the addition of a Fire Prevention Specialist, offset by lower group insurance cost per employee.
- ↑ An increase of \$52,700 in vehicle maintenance supplies is due to increased overhead costs and future equipment replacement within the Fleet Maintenance Fund.
- ↓ The decrease of \$219,100 in equipment is primarily related to the completion of the portable radio replacement project in the prior year.
- ↑ An increase of \$47,100 in equipment replacement contributions is the result of additional overhead and equipment costs being allocated to applicable departments in FY26.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Staffing adjustments and expansion of the community risk reduction and inspection programs to allow us to meet Accreditation Recommendations.
- ❖ An increase in potential revenue as a result of an update to the department fee schedule.
- ❖ A decrease in fleet maintenance costs as high-maintenance vehicles are replaced.

PUBLIC SAFETY		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
150 FIRE/EMS							
PERSONAL SERVICES							
01	Salaries	\$ 4,693,192	\$ 5,596,326	\$ 5,400,000	\$ 6,008,995	\$ 412,669	\$ 6,408,642
02	Overtime	768,007	500,000	650,000	650,000	150,000	650,000
03	Part-time	119,632	150,000	100,000	150,000	-	150,000
04	Witness fees	-	-	-	-	-	-
06	FICA	88,889	97,664	98,000	108,874	11,210	115,522
07	Retirement - IPERS	14,778	19,190	12,000	27,979	8,789	28,613
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	868,269	711,667	711,667	610,781	(100,886)	610,781
11	Allowance	408	2,848	2,848	2,848	-	2,848
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	52,139	114,787	62,000	82,550	(32,237)	87,815
Sub-Total		\$ 6,605,314	\$ 7,192,482	\$ 7,036,515	\$ 7,642,027	\$ 449,545	\$ 8,054,221
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	41,426	8,000	8,000	6,000	(2,000)	6,000
23	Professional services	95,179	114,350	114,350	135,650	21,300	130,650
24	Contributions to other agencies	276,462	308,240	308,240	305,147	(3,093)	305,147
27	Data processing	89,756	68,371	68,371	72,575	4,204	72,575
28	Dues and memberships	3,087	2,670	2,670	2,790	120	2,790
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	48,652	78,000	78,000	78,000	-	78,000
35	Printing and copying	2,318	6,500	6,500	3,000	(3,500)	3,000
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	5,389	7,000	7,000	7,000	-	7,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	39,852	58,400	58,400	48,400	(10,000)	45,000
48	Utility service	75,436	91,600	91,600	82,000	(9,600)	82,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	17,038	17,800	17,800	17,800	-	17,800
54	Minor equipment	11,771	8,000	8,000	8,000	-	8,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	217,500	207,000	207,673	259,720	52,720	259,720
57	Vehicle operation supplies	54,503	58,710	56,000	50,420	(8,290)	50,420
58	Office supplies	2,528	3,600	3,600	3,000	(600)	3,000
59	Operating supplies	127,439	138,500	138,500	136,500	(2,000)	136,500
60	Safety and medical supplies	50,356	49,220	49,220	58,500	9,280	58,000
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 1,158,692	\$ 1,225,961	\$ 1,223,924	\$ 1,274,502	\$ 48,541	\$ 1,265,602
CAPITAL OUTLAY							
71	Equipment	\$ 506,342	\$ 295,550	\$ 295,550	\$ 76,450	\$ (219,100)	\$ 50,000
72	Furniture and fixtures	1,632	-	4,439	-	-	-
73	Equipment replacement fund	241,469	282,097	282,097	294,141	12,044	294,141
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	121,639	124,044	124,044	171,154	47,110	171,154
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 871,082	\$ 701,691	\$ 706,130	\$ 541,745	\$ (159,946)	\$ 515,295
OPERATING BUDGET SUB-TOTAL		\$ 8,635,088	\$ 9,120,134	\$ 8,966,569	\$ 9,458,274	\$ 338,140	\$ 9,835,118
99	Special Revenue fund items	\$ 6,782	\$ 25,000	\$ 5,000	\$ 25,000	\$ -	\$ 25,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
FIRE/EMS		\$ 8,641,870	\$ 9,145,134	\$ 8,971,569	\$ 9,483,274	\$ 338,140	\$ 9,860,118

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), Fire Prevention Specialist, Administrative Technician	\$ 6,008,995
02	Overtime	\$ 650,000
03	Prevention / Pub Ed specialist, remaining part-time FF / EMT staffing	\$ 150,000
06	FICA	\$ 108,874
07	IPERS	\$ 27,979
08	Pension – \$1,321,779 (22.68%) actual cost - 100% covered in 411 Fund expenses	\$ -
09	Group insurance	\$ 610,781
11	On the Spot awards / cell phone reimbursement (6)	\$ 2,848
13	Deferred compensation City match	\$ 82,550
22	Recruitment and retention	\$ 6,000
23	Accreditation annual fee - CPSE (20% of \$8,160 annually)	\$ 1,650
	Accreditation Data Analyst (3rd party contractor)	\$ 6,000
	Annual ladder testing	\$ 4,800
	Annual preemption maintenance cost (Opticom)	\$ 1,000
	Annual pump testing and service	\$ 3,000
	Annual SCBA flow tester, OHD fit tester calibration	\$ 1,500
	Bad debt collections (MCOA)	\$ 7,500
	Cardiac monitors calibration / PM	\$ 3,200
	Fire and Safety Training (FAST) Tower 5-year inspection	\$ 4,000
	GEMT annual report (RoeConsulting)	\$ 6,600
	Lucas CPR device maintenance agreement (Stryker)	\$ 8,000
	Medical billing	\$ 60,000
	Medical Director fee (contractual)	\$ 10,000
	Medical waste collection (Stericycle and National Pharmaceutical Returns (NPR))	\$ 2,300
	Power load cot maintenance agreement (4)	\$ 6,500
	SCBA fill station maintenance, quarterly air samples (Midwest Breathing Air)	\$ 9,600
24	State share GEMT revenue	\$ 140,000
	Westcom dispatch services (10% of Westcom cost)	\$ 165,147
27	Active911 notification system	\$ 1,200
	Annual ambulance billing software (previous system access, ImageTrend)	\$ 2,650
	Annual preemption software agreement with Clive	\$ 900
	Connected station information boards (First Arriving)	\$ 7,200
	Drug vending machine software maintenance (VendNovation)	\$ 3,600
	Equipment inventory and repair tracking software (Locality Media - First Due)	\$ 3,800
	Fire and EMS on-line training system	\$ 6,000
	Firehouse 2 licenses for archive use	\$ 1,000
	Fire simulation software (SimUShare)	\$ 200
	Handtevy pediatric annual software license	\$ 4,200
	Incident reporting RMS software maintenance (Image Trend RMS 28E, billed from Clive)	\$ 9,600
	In-station computers and hardware	\$ 4,500

Function: Public Safety
Activity: Fire / EMS

Activity Notes

Object	Description	Amount
27 cont.	Knox box annual maintenance (KnoxConnect)	\$ 750
	Medical connect software (Kno2) (paid by Clive as part of our RMS - reimbursement)	\$ 1,200
	Net Motion maintenance (partial distribution)	\$ 3,625
	Power DMS software - annual subscription	\$ 10,500
	Scheduling software (Locality Media - First Due)	\$ 6,350
	Station alerting systems maintenance - 3 stations (Locution Systems)	\$ 2,100
	Training records management software (Locality Media - First Due)	\$ 1,250
	Zoll case review software - annual subscription, year 2 of 5	\$ 1,950
28	Amazon Prime membership (Fire Department share)	\$ 100
	Central Iowa EMS service directors (CIEMSD)	\$ 50
	Fire Marshal Association	\$ 100
	International Association of Fire Chiefs (2)	\$ 520
	International Code Council	\$ 160
	International Society of Fire Service Instructors (2)	\$ 280
	Iowa Association of Professional Fire Chiefs (IAPFC)	\$ 240
	Iowa Emergency Medical Services Association (IEMSA)	\$ 250
	Iowa Firefighters Association	\$ 20
	Iowa Fire Chief's Association	\$ 25
	National Fire Protection Association (2) - includes code subscription (1)	\$ 1,020
	Polk County Fire Chiefs	\$ 25
32	Personal protective equipment repair, issued uniforms (AIA)	\$ 34,000
	Turnout gear - replacement schedule (8 sets / year)	\$ 44,000
35	Printing, copying, and postage	\$ 3,000
41	Repairs of equipment	\$ 7,000
46	Command Staff, prevention regional and national events	\$ 5,000
	Community education materials: printed education materials, A/V materials	\$ 1,000
	EMS regional and national training events	\$ 5,000
	EMS training materials: training supplies, A/V materials, EMS CEUs	\$ 1,000
	Fire regional and national training events	\$ 5,000
	Fire training materials: training supplies, A/V materials, training props, FSTB certifications	\$ 2,000
	Officer dev. national training events	\$ 5,000
	Officer dev. training materials: SimUShare, A/V materials, Comp. Officer Boot Camp	\$ 1,000
	Rescue / Special Operations national training events with travel	\$ 6,000
	Rescue training materials: training supplies, A/V materials, rescue training props	\$ 2,000
	Safety training: Peer Fitness, OSHA compliance, National Safety Officer	\$ 2,000
46.1	Paramedic training reimbursement (4 personnel)	\$ 9,400
	Tuition reimbursement program	\$ 4,000
48	Telephone, data, internet, heating and air conditioning, water service	\$ 82,000
51	Batteries, paint, hardware supplies, exterior bulb replacement, janitorial supplies	\$ 17,800
54	Minor equipment (items less than \$500)	\$ 8,000

Function: Public Safety
Activity: Fire / EMS

Activity Notes

Object	Description	Amount
56	Fleet management - overhead and equipment contribution (Fire / EMS)	\$ 162,720
	Fleet management - repair and maintenance supplies (Fire / EMS)	\$ 97,000
57	Gas, oil and grease	\$ 50,420
58	Office supplies	\$ 3,000
59	EMS supplies / equipment	\$ 112,000
	Operating supplies	\$ 20,000
	Training facility repairs and maintenance	\$ 4,500
60	Annual physicals and cancer screenings	\$ 42,000
	City flu shot program	\$ 1,000
	Mental health screenings	\$ 10,500
	Pre-employment physicals	\$ 4,000
	Therapy canine program	\$ 1,000
71	ALS manikin (3 of 3)	\$ 5,000
	CMC rope rescue equipment (victim harness, clutch, rig tech), Wingman MA system	\$ 2,750
	Cordless maintenance equipment (nailer, mower, blower) with batteries (Fire #42)	\$ 1,800
	Enforcer load cell kit (rescue load measuring)	\$ 1,100
	Extrication air chisel kit	\$ 3,500
	Fitness equipment - continuous rope pull device	\$ 2,400
	Handheld dopplers (4)	\$ 3,200
	Handheld dumbbells (Fire #41, Fire #42)	\$ 6,500
	Honeywell MultiRAE 5-gas monitor	\$ 5,200
	Hose replacement	\$ 7,100
	Hydrogen Cyanide meters (2) (replacement, end of life)	\$ 1,400
	Personal flotation devices (replacement due to end of life)	\$ 2,200
	Paratech LongShore struts and extension	\$ 3,000
	Rope edge protection kit	\$ 1,200
	Seek handheld thermal camera (3) (replacement, end of life)	\$ 2,300
	Sked stretcher	\$ 1,200
	Stokes basket replacement (end of life)	\$ 2,500
	Task Force Tip 2.5" portable blitz monitor	\$ 5,800
	Turnout gear and equipment, uniforms (3 new FT)	\$ 18,300
73	Equipment replacement fund contribution	\$ 294,141
81	Building maintenance fund contribution – PM projects (Fire #41, Fire #42, and Fire #43)	\$ 79,097
	Building maintenance - contracted services (Fire #41, Fire #42, and Fire #43)	\$ 44,947
	Commercial gas stove, updated hood / exhaust system (Fire #42)	\$ 30,000
	Building maintenance - overhead and equipment	\$ 17,110
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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	-	-	-	-
Contractual & supply service	37,949	37,846	37,846	39,750
Capital outlay	-	-	-	8,000
Total expenditures	\$ 37,949	\$ 37,846	\$ 37,846	\$ 47,750
Fees	-	-	-	-
Grants	-	-	-	-
Other	3,498	2,520	2,747	3,083
Total revenue	\$ 3,498	\$ 2,520	\$ 2,747	\$ 3,083
Net amount supported by property taxes	\$ 34,451	\$ 35,326	\$ 35,099	\$ 44,667

SIGNIFICANT BUDGET IMPACTS:

- ↑ An increase of \$8,000 in equipment maintenance is related to the replacement of a siren control board in FY26.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The expansion of the storm warning system including the possible purchase of additional storm sirens as the City expands to the west.

PUBLIC SAFETY	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	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	19,086	13,446	13,446	15,000	15,000
24	Contributions to other agencies	17,007	16,950	16,950	16,950	16,950
27	Data processing	-	950	950	1,800	1,800
28	Dues and memberships	-	-	-	-	-
29	Insurance	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-
35	Printing and copying	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-
41	Vehicle and equipment maint.	-	4,000	4,000	4,000	4,000
44	Grant-funded purchases	-	-	-	-	-
46	Training and development	-	-	-	-	-
48	Utility service	1,856	2,500	2,500	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	-	-	-	-	-
59	Operating supplies	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-
61	Refunds	-	-	-	-	-
Sub-total		\$ 37,949	\$ 37,846	\$ 37,846	\$ 39,750	\$ 1,904
CAPITAL OUTLAY						
71	Equipment	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000
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		\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000
OPERATING BUDGET SUB-TOTAL		\$ 37,949	\$ 37,846	\$ 37,846	\$ 47,750	\$ 9,904
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-
95	Contingency	-	-	-	-	-
EMERGENCY PREPAREDNESS		\$ 37,949	\$ 37,846	\$ 37,846	\$ 47,750	\$ 9,904

Function: Public Safety
Activity: Emergency Preparedness

Activity Notes

Object	Description	Amount
23	Preventative maintenance program on sirens (Blue Valley)	\$ 15,000
24	Polk County EMA	\$ 16,950
27	Commander One (Federal Signal) - control software	\$ 1,800
41	Other repairs	\$ 4,000
48	Utility service	\$ 2,000
71	SS2000 + Encoder (replacement, end of life) - siren control board	\$ 8,000



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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	-	-	-	-
Contractual & supply service	59,522	54,736	54,736	56,244
Capital outlay	-	-	-	-
Total expenditures	\$ 59,522	\$ 54,736	\$ 54,736	\$ 56,244
Fees	38,553	50,000	39,000	39,000
Grants	-	-	-	-
Other	5,486	3,644	3,972	3,632
Total revenue	\$ 44,039	\$ 53,644	\$ 42,972	\$ 42,632
Net amount supported by property taxes	\$ 15,483	\$ 1,092	\$ 11,764	\$ 13,612

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ❖ Nothing noted. Animal control services continue to be provided through Polk County and impound remains with Furry Friends Refuge.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Nothing noted.

PUBLIC SAFETY	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	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	59,522	54,736	54,736	56,244	1,508
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		\$ 59,522	\$ 54,736	\$ 54,736	\$ 56,244	\$ 1,508
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		\$ 59,522	\$ 54,736	\$ 54,736	\$ 56,244	\$ 1,508
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-
95	Contingency	-	-	-	-	-
ANIMAL CONTROL		\$ 59,522	\$ 54,736	\$ 54,736	\$ 56,244	\$ 1,508

Function: Public Safety
Activity: Animal Control

Activity Notes

Object	Description	Amount
23	Animal control field services (Polk County Animal Control)	\$ 44,350
	Animal control shelter services (Furry Friends) - animal boarding and care	\$ 9,000
	Animal control shelter services (Furry Friends) - staffing and maintenance	\$ 2,894



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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	2,052,756	2,586,220	2,562,980	2,733,787
Contractual & supply service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	\$ 2,052,756	\$ 2,586,220	\$ 2,562,980	\$ 2,733,787
Fees	-	-	-	-
Grants	-	-	-	-
Other	746,636	102,431	49,280	99,971
Total revenue	\$ 746,636	\$ 102,431	\$ 49,280	\$ 99,971
Net amount supported by 411 property taxes	\$ 1,306,120	\$ 2,483,789	\$ 2,513,700	\$ 2,633,816

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ The MFPRSI City contribution rate increased from 22.66% for FY25 to 22.68% for FY26.
- ❖ The FY26 budget reflects a 411 levy of \$0.66, which is an increase of \$0.01 from prior year. This amount reflects full funding of the Chapter 411 pension obligation through this levy. This burden has previously been absorbed by the general fund levy, which is now limited due to tax legislation starting in 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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	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	2,052,756	2,586,220	2,520,000	2,737,239	151,019	2,944,482
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ 2,052,756	\$ 2,586,220	\$ 2,520,000	\$ 2,737,239	\$ 151,019	\$ 2,944,482

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	\$ 2,052,756	\$ 2,586,220	\$ 2,520,000	\$ 2,737,239	\$ 151,019	\$ 2,944,482
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99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

POLICE & FIRE RETIREMENT FUND	\$ 2,052,756	\$ 2,586,220	\$ 2,520,000	\$ 2,737,239	\$ 151,019	\$ 2,944,482
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Function: Public Safety
Activity: Fire & Police Retirement Fund

Activity Notes

Object	Description	Amount
08	Municipal Fire and Police Retirement System of Iowa (MFPRSI) - City contribution for Fire and EMS	\$ 1,321,779
	Municipal Fire and Police Retirement System of Iowa (MFPRSI) - City contribution for Police	\$ 1,412,008



PUBLIC WORKS	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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200 PUBLIC WORKS SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 3,805,808	\$ 4,061,740	\$ 4,048,800	\$ 4,336,228	\$ 274,488	\$ 4,488,069
02	Overtime	81,034	166,000	139,500	166,000	-	166,000
03	Part-time	68,344	84,000	72,000	82,000	(2,000)	82,000
04	Witness fees	-	-	-	-	-	-
06	FICA	294,511	323,438	236,023	344,221	20,783	355,305
07	Retirement - IPERS	365,732	384,157	383,215	408,987	24,830	423,673
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	831,935	688,950	688,950	641,264	(47,686)	659,851
11	Allowance	16,760	18,332	18,332	18,332	-	18,332
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	47,736	84,914	65,093	90,407	5,493	93,567
Sub-Total		\$ 5,511,860	\$ 5,811,531	\$ 5,651,913	\$ 6,087,439	\$ 275,908	\$ 6,286,797

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	2,325	6,500	2,595	2,650	(3,850)	1,650
23	Professional services	15,492	190,800	197,800	35,500	(155,300)	35,500
24	Contributions to other agencies	1,317,729	1,466,684	1,450,923	1,499,604	32,920	1,499,604
27	Data processing	94,869	79,280	74,810	78,630	(650)	78,630
28	Dues and memberships	12,125	14,100	14,100	13,650	(450)	13,650
29	Insurance	244,000	312,266	312,266	381,072	68,806	390,000
32	Uniforms and laundry	21,004	26,780	25,995	26,240	(540)	26,240
35	Printing and copying	6,272	10,300	9,400	8,050	(2,250)	8,050
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	8,394	24,000	30,000	23,000	(1,000)	23,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	19,142	32,500	23,800	24,260	(8,240)	24,760
48	Utility service	607,650	622,710	605,910	617,030	(5,680)	617,030
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	644,855	751,975	642,175	725,675	(26,300)	724,675
54	Minor equipment	18,454	20,500	19,500	17,000	(3,500)	17,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	717,400	785,900	785,900	916,980	131,080	916,980
57	Vehicle operation supplies	206,029	256,310	204,075	215,300	(41,010)	215,300
58	Office supplies	3,471	4,000	4,000	4,000	-	4,000
59	Operating supplies	11,059	13,000	12,700	12,000	(1,000)	12,000
60	Safety and medical supplies	4,408	7,450	5,450	4,700	(2,750)	4,700
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 3,954,678	\$ 4,625,055	\$ 4,421,399	\$ 4,605,341	\$ (19,714)	\$ 4,612,769

CAPITAL OUTLAY

71	Equipment	\$ 6,762	\$ 650	\$ 650	\$ 7,000	\$ 6,350	\$ -
72	Furniture and fixtures	93,881	83,000	71,635	77,000	(6,000)	72,000
73	Equipment replacement fund	1,810,703	1,690,311	1,690,311	1,592,532	(97,779)	1,592,532
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	65,107	-	-	160,000	160,000	-
76	Property improvements	661,232	885,000	823,699	935,000	50,000	775,000
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	152,598	152,393	152,393	181,663	29,270	181,663
97	Transfers out	3,703,500	4,223,800	4,223,800	3,562,400	(661,400)	5,041,700
Sub-total		\$ 6,493,783	\$ 7,035,154	\$ 6,962,488	\$ 6,515,595	\$ (519,559)	\$ 7,662,895

OPERATING BUDGET SUB-TOTAL \$ 15,960,321 \$ 17,471,740 \$ 17,035,800 \$ 17,208,375 \$ (263,365) \$ 18,562,461

99	Special Revenue fund items	\$ 12,792	\$ 10,000	\$ 11,600	\$ 30,000	\$ 20,000	\$ 30,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	25,000	-	25,000	-	25,000

PUBLIC WORKS SUMMARY \$ 15,973,113 \$ 17,506,740 \$ 17,047,400 \$ 17,263,375 \$ (243,365) \$ 18,617,461



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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	1,658,055	1,647,195	1,529,683	1,737,361
Contractual & supply service	1,192,361	1,384,649	1,286,616	1,497,210
Capital outlay	3,223,718	2,444,495	2,444,495	2,228,141
Total expenditures	\$ 6,074,134	\$ 5,476,339	\$ 5,260,794	\$ 5,462,712
Fees	-	-	-	-
Grants	-	-	-	-
Other	5,551,449	5,239,209	5,299,884	5,391,527
Total revenue	\$ 5,551,449	\$ 5,239,209	\$ 5,299,884	\$ 5,391,527
Net amount supported by Road Use taxes	\$ 522,685	\$ 237,130	\$ (39,090)	\$ 71,185

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$90,200, which reflects normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee.
- ↑ An increase of \$55,400 in insurance costs reflects the increase in property and casualty insurance premiums.
- ↑ An increase of \$109,900 in vehicle maintenance supplies is due to increased overhead costs related to increased salaries and future equipment replacement within the Fleet Maintenance Fund.
- ↓ A decrease of \$63,700 in equipment replacement expense is the result of the City reaching adequate contribution levels on equipment that experienced inflationary price increases.
- ↓ A decrease of \$173,900 in transfers reflects variations in project costs that are transferred to the Capital Projects fund for expenditure.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Recently, overall pavement conditions have improved. However, more road use revenue is going towards increased operating costs and less to property improvements. To maintain acceptable condition ratings, there will be a need to supplement road use funds with other funding sources.

PUBLIC WORKS		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
210 ROADWAY MAINTENANCE							
PERSONAL SERVICES							
01	Salaries	\$ 1,147,529	\$ 1,147,293	\$ 1,145,000	\$ 1,247,632	\$ 100,339	\$ 1,287,013
02	Overtime	22,101	55,000	35,000	55,000	-	55,000
03	Part-time	32,113	34,000	34,000	34,000	-	34,000
04	Witness fees	-	-	-	-	-	-
06	FICA	88,620	92,103	8,900	99,879	7,776	103,027
07	Retirement - IPERS	110,341	108,111	108,000	117,268	9,157	121,494
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	250,179	186,667	186,667	157,621	(29,046)	157,621
11	Allowance	816	1,116	1,116	1,116	-	1,116
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	6,356	22,905	11,000	24,845	1,940	25,740
Sub-Total		\$ 1,658,055	\$ 1,647,195	\$ 1,529,683	\$ 1,737,361	\$ 90,166	\$ 1,785,011
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	1,189	1,100	650	700	(400)	700
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	3,456	3,669	3,456	3,456	(213)	3,456
27	Data processing	6,141	10,000	10,000	9,900	(100)	9,900
28	Dues and memberships	87	-	-	-	-	-
29	Insurance	228,000	287,280	287,280	342,709	55,429	350,000
32	Uniforms and laundry	10,137	10,300	10,300	9,975	(325)	9,975
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	8,245	11,290	10,000	7,500	(3,790)	8,000
48	Utility service	32,427	15,080	15,080	15,080	-	15,080
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	488,764	564,500	480,000	525,000	(39,500)	530,000
54	Minor equipment	6,727	6,000	7,000	6,000	-	6,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	343,000	383,400	383,400	493,340	109,940	493,340
57	Vehicle operation supplies	56,703	84,530	71,950	76,050	(8,480)	76,050
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	6,160	5,000	5,000	5,000	-	5,000
60	Safety and medical supplies	1,325	2,500	2,500	2,500	-	2,500
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 1,192,361	\$ 1,384,649	\$ 1,286,616	\$ 1,497,210	\$ 112,561	\$ 1,510,001
CAPITAL OUTLAY							
71	Equipment	\$ 2,295	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	1,152,269	936,623	936,623	872,969	(63,654)	872,969
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	46,792	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	103,862	104,072	104,072	125,272	21,200	125,272
97	Transfers out to Capital Project	1,918,500	1,403,800	1,403,800	1,229,900	(173,900)	1,266,700
Sub-total		\$ 3,223,718	\$ 2,444,495	\$ 2,444,495	\$ 2,228,141	\$ (216,354)	\$ 2,264,941
OPERATING BUDGET SUB-TOTAL		\$ 6,074,134	\$ 5,476,339	\$ 5,260,794	\$ 5,462,712	\$ (13,627)	\$ 5,559,953
99	Special Revenue fund items	\$ 12,792	\$ 10,000	\$ 11,600	\$ 30,000	\$ 20,000	\$ 30,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
ROADWAY MAINTENANCE		\$ 6,086,926	\$ 5,486,339	\$ 5,272,394	\$ 5,492,712	\$ 6,373	\$ 5,589,953

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	\$ 1,247,632
02	Overtime	\$ 55,000
03	Seasonal personnel (4) - 14 weeks	\$ 34,000
06	FICA	\$ 99,879
07	IPERS	\$ 117,268
09	Group insurance	\$ 157,621
11	Cell phone allowance (2)	\$ 816
	On the Spot awards	\$ 300
13	Deferred compensation City match	\$ 24,845
22	Recruitment	\$ 700
24	Salt storage facility building maintenance contribution	\$ 3,456
27	AVL annual cost	\$ 6,400
	Portable / mobile radio maintenance	\$ 3,000
	Replacement iPad	\$ 500
29	Property, casualty, and cyber liability insurance, broker fee - Road Use share (37%)	\$ 311,274
	Workers Comp insurance coverage, 411 medical claims - Road Use share (19%)	\$ 31,435
32	Seasonal shirts (4)	\$ 300
	Uniform allowance (15 @ \$625) (1 @ \$300)	\$ 9,675
46	Group training	\$ 5,700
	Snow and ice meeting meal	\$ 400
	Snow plow simulator training	\$ 1,400
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)	\$ 30,000
	Concrete (1,000 cubic yards)	\$ 160,000
	Construction signs	\$ 5,000
	Equipment rentals	\$ 10,000
	Salt (2,500 tons)	\$ 180,000
	Sealing materials (60,000 pounds)	\$ 51,000
	Snow plow blades	\$ 20,000
	Various construction materials (dowels, epoxy, forms, tack, snow fence, etc.)	\$ 10,000
54	Miscellaneous tools	\$ 6,000
56	Fleet management - overhead and equipment contribution	\$ 349,940
	Fleet management - repair and maintenance supplies	\$ 143,400
57	Fuel	\$ 76,050
59	Operating supplies	\$ 5,000
60	First aid supplies and fire extinguishers	\$ 1,500
	Safety equipment	\$ 1,000

Function: Public Works
Activity: Roadway Maintenance

Activity Notes

Object	Description	Amount
73	Equipment replacement fund contribution	\$ 872,969
81	Building maintenance fund contribution - PM Projects (Public Works and Parks Maint. Facility + Satellite Fueling Station - split 60/30/10 RM/Parks/Storm)	\$ 68,888
	Building maintenance - contracted services (Public Works and Parks Maint. Facility + Satellite Fueling Station - split 60/30/10 RM/Parks/Storm)	\$ 41,484
	Building maintenance - overhead and equipment	\$ 14,900
97 transfers	PCC patching program	\$ 1,229,900
99	Special Revenue: Metro Salt Storage Facility (Fund 160)	\$ 30,000
40	Building maintenance	\$ 15,000
56	Equipment maintenance	\$ 15,000

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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	-	-	-	-
Contractual & supply service	502,363	530,000	520,000	528,000
Capital outlay	-	-	-	-
Total expenditures	\$ 502,363	\$ 530,000	\$ 520,000	\$ 528,000
Fees	-	-	-	-
Grants	-	-	-	-
Other	458,169	506,126	522,711	518,273
Total revenue	\$ 458,169	\$ 506,126	\$ 522,711	\$ 518,273
Net amount supported by Road Use taxes	\$ 44,194	\$ 23,874	\$ (2,711)	\$ 9,727

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ A decrease of \$4,000 in vehicle and equipment maintenance is due to a decrease in City-owned street light maintenance expenses.

FUTURE BUDGET CONSIDERATIONS:

- ❖ MidAmerican Energy owns and maintains the majority of streetlights in the City of Urbandale. The budget is primarily for utility costs, which have been very stable.

PUBLIC WORKS	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	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.	406	6,000	6,000	2,000	(4,000)	2,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	501,957	524,000	514,000	526,000	2,000	526,000
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		\$ 502,363	\$ 530,000	\$ 520,000	\$ 528,000	\$ (2,000)	\$ 528,000

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

STREET LIGHTING		\$ 502,363	\$ 530,000	\$ 520,000	\$ 528,000	\$ (2,000)	\$ 528,000
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Function: Public Works
Activity: Street Lighting

Activity Notes

Object	Description	Amount
41	City-owned street light maintenance	\$ 2,000
48	Energy cost for existing street light systems	\$ 526,000



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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	144,668	293,348	285,000	292,766
Contractual & supply service	153,208	161,370	163,300	175,400
Capital outlay	172,148	126,110	126,110	133,110
Total expenditures	\$ 470,024	\$ 580,828	\$ 574,410	\$ 601,276
Fees	-	-	-	-
Grants	-	-	-	-
Other	428,675	554,665	577,405	590,199
Total revenue	\$ 428,675	\$ 554,665	\$ 577,405	\$ 590,199
Net amount supported by Road Use taxes	\$ 41,349	\$ 26,163	\$ (2,995)	\$ 11,077

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$7,500 in maintenance supplies is related to the addition of traffic signal maintenance supplies.
- ↑ An increase of \$7,000 in equipment is due to the purchase of a sign press.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The majority of traffic signals have been updated with new controllers, battery backup systems and cameras. With the additional features and hardware comes increased maintenance costs.

PUBLIC WORKS		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
240 TRAFFIC SAFETY							
PERSONAL SERVICES							
01	Salaries	\$ 92,710	\$ 208,588	\$ 205,000	\$ 215,437	\$ 6,849	\$ 222,565
02	Overtime	-	-	-	-	-	-
03	Part-time	5,927	9,000	6,000	6,000	(3,000)	6,000
04	Witness fees	-	-	-	-	-	-
06	FICA	7,393	16,957	16,000	17,252	295	17,826
07	Retirement - IPERS	8,537	19,642	19,000	20,236	594	21,010
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	29,433	35,000	35,000	29,554	(5,446)	29,554
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	668	4,161	4,000	4,287	126	4,451
Sub-Total		\$ 144,668	\$ 293,348	\$ 285,000	\$ 292,766	\$ (582)	\$ 301,406
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	312	175	300	175	-	175
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	1,484	530	530	1,030	500	1,030
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	625	1,950	1,950	1,950	-	1,950
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	7,988	16,000	22,000	19,000	3,000	19,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	1,000	500	500	(500)	500
48	Utility service	33,418	33,400	33,400	34,720	1,320	34,720
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	71,739	62,175	62,175	69,675	7,500	69,675
54	Minor equipment	5,622	5,000	3,000	3,000	(2,000)	3,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	23,100	31,000	31,000	36,720	5,720	36,720
57	Vehicle operation supplies	8,236	9,640	7,745	8,130	(1,510)	8,130
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	568	500	700	500	-	500
60	Safety and medical supplies	116	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 153,208	\$ 161,370	\$ 163,300	\$ 175,400	\$ 14,030	\$ 175,400
CAPITAL OUTLAY							
71	Equipment	\$ 515	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	71,995	51,110	51,110	51,110	-	51,110
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	99,638	75,000	75,000	75,000	-	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		\$ 172,148	\$ 126,110	\$ 126,110	\$ 133,110	\$ 7,000	\$ 126,110
OPERATING BUDGET SUB-TOTAL		\$ 470,024	\$ 580,828	\$ 574,410	\$ 601,276	\$ 20,448	\$ 602,916
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
TRAFFIC SAFETY		\$ 470,024	\$ 580,828	\$ 574,410	\$ 601,276	\$ 20,448	\$ 602,916

Function: Public Works
Activity: Traffic Safety

Activity Notes

Object	Description	Amount
01	Laborer, Light Equipment Operator, ROW Technician / Utility Locator	\$ 215,437
03	Summer Laborer	\$ 6,000
06	FICA	\$ 17,252
07	IPERS	\$ 20,236
09	Group insurance	\$ 29,554
13	Deferred compensation City match	\$ 4,287
22	Recruitment	\$ 175
27	AVL	\$ 530
	Replacement iPad	\$ 500
32	Uniform allowance (3), seasonal shirts (1)	\$ 1,950
41	City of Clive Hickman maintenance	\$ 1,000
	Traffic signal hardware maintenance contract (53 signals @ 100%, 14 signals @ 50%, 13 school beacons)	\$ 18,000
46	Training and development	\$ 500
48	Traffic signal electrical service (55 signals @ 100%, 13 signals @ 50%, 6 school beacons)	\$ 33,420
	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
	Traffic signal maintenance supplies	\$ 7,500
54	Miscellaneous tools	\$ 3,000
56	Fleet management - overhead and equipment contribution	\$ 16,720
	Fleet management - repair and maintenance supplies	\$ 20,000
57	Fuel	\$ 8,130
59	Operating supplies	\$ 500
71	Sign press	\$ 7,000
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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	857,166	878,030	854,183	883,024
Contractual & supply service	40,855	78,245	79,745	71,205
Capital outlay	126,791	65,525	65,525	64,875
Total expenditures	\$ 1,024,812	\$ 1,021,800	\$ 999,453	\$ 1,019,104
Fees	143,607	150,000	150,000	150,000
Grants	-	-	-	-
Other	94,450	68,035	72,533	65,803
Total revenue	\$ 238,057	\$ 218,035	\$ 222,533	\$ 215,803
Net amount supported by property taxes	\$ 786,755	\$ 803,765	\$ 776,920	\$ 803,301

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$5,000, which reflects normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee.
- ↓ A decrease of \$4,300 in professional services reflects the completion of well monitoring services at Sylvan Ridge.
- ↑ An increase of \$2,800 in vehicle maintenance supplies is due to increased overhead costs related to future equipment replacement within the Fleet Maintenance Fund.

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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
260 ENGINEERING SERVICES							
PERSONAL SERVICES							
01	Salaries	\$ 595,394	\$ 603,833	\$ 590,000	\$ 618,851	\$ 15,018	\$ 643,605
02	Overtime	20,408	55,000	55,000	55,000	-	55,000
03	Part-time	10,590	20,000	13,000	20,000	-	20,000
04	Witness fees	-	-	-	-	-	-
06	FICA	46,575	48,623	48,623	49,770	1,147	51,751
07	Retirement - IPERS	57,515	56,860	56,860	58,129	1,269	60,756
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	117,731	81,667	81,667	68,959	(12,708)	68,959
11	Allowance	408	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	8,545	12,047	9,033	12,315	268	12,872
Sub-Total		\$ 857,166	\$ 878,030	\$ 854,183	\$ 883,024	\$ 4,994	\$ 912,943
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	237	300	300	300	-	300
23	Professional services	10,571	38,000	45,000	33,700	(4,300)	33,700
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	85	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	2,275	3,995	3,995	3,945	(50)	3,945
35	Printing and copying	-	200	-	-	(200)	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	2,785	4,700	2,800	2,800	(1,900)	2,800
48	Utility service	4,704	8,000	7,000	7,000	(1,000)	7,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	300	-	-	(300)	-
54	Minor equipment	562	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	7,700	7,000	7,000	9,810	2,810	9,810
57	Vehicle operation supplies	9,528	11,600	10,000	10,000	(1,600)	10,000
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	2,308	4,000	3,500	3,500	(500)	3,500
60	Safety and medical supplies	100	150	150	150	-	150
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 40,855	\$ 78,245	\$ 79,745	\$ 71,205	\$ (7,040)	\$ 71,205
CAPITAL OUTLAY							
71	Equipment	\$ 3,952	\$ 650	\$ 650	\$ -	\$ (650)	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	122,839	64,875	64,875	64,875	-	64,875
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		\$ 126,791	\$ 65,525	\$ 65,525	\$ 64,875	\$ (650)	\$ 64,875
OPERATING BUDGET SUB-TOTAL		\$ 1,024,812	\$ 1,021,800	\$ 999,453	\$ 1,019,104	\$ (2,696)	\$ 1,049,023
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
ENGINEERING SERVICES		\$ 1,024,812	\$ 1,021,800	\$ 999,453	\$ 1,019,104	\$ (2,696)	\$ 1,049,023

Function: Public Works
Activity: Engineering Services

Activity Notes

Object	Description	Amount
01	Senior Engineering Technician (4), Engineering Technician (2), GIS Technician	\$ 618,851
02	Overtime	\$ 55,000
03	Seasonal interns (2)	\$ 20,000
06	FICA	\$ 49,770
07	IPERS	\$ 58,129
09	Group insurance	\$ 68,959
13	Deferred compensation City match	\$ 12,315
22	Recruitment expenses	\$ 300
23	Bridge inspection consultant fees	\$ 7,500
	Design standards, drawings and details	\$ 2,500
	Equipment calibration	\$ 700
	Fiber optic work and supplies	\$ 5,000
	Iowa One Call subscription	\$ 18,000
32	City logo shirt (1)	\$ 45
	Uniform allowance (6), seasonal shirts (2)	\$ 3,900
46	Concrete paving seminar (6)	\$ 1,400
	GIS Training - national or regional	\$ 500
	Technical conferences and DOT certifications (all inspectors)	\$ 900
48	Inspector cell phones (7), hotspots (2)	\$ 5,000
	Voice and data	\$ 2,000
56	Fleet management - overhead and equipment contribution	\$ 7,810
	Fleet management - repair and maintenance supplies	\$ 2,000
57	Fuel	\$ 10,000
59	Car washes	\$ 600
	Drafting supplies	\$ 600
	Field supplies - paint, lath, flagging material	\$ 2,300
60	First aid supplies	\$ 150
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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	777,898	795,632	799,167	826,954
Contractual & supply service	1,648,027	1,796,700	1,753,312	1,833,543
Capital outlay	373,826	500,216	488,851	464,216
Total expenditures	\$ 2,799,751	\$ 3,092,548	\$ 3,041,330	\$ 3,124,713
Fees	3,071,689	3,213,900	3,126,800	3,213,900
Grants	-	-	-	-
Other	282,049	225,911	240,718	221,762
Total revenue	\$ 3,353,738	\$ 3,439,811	\$ 3,367,518	\$ 3,435,662
Net amount supported by property taxes	\$ (553,987)	\$ (347,263)	\$ (326,188)	\$ (310,949)

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$31,300, which reflects normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee.
- ↑ An increase of \$33,100 in contributions to other agencies reflects increases in recycling program fees and landfill tipping fees.
- ↑ An increase of \$30,500 in vehicle maintenance supplies is due to increased overhead costs related to future equipment replacement within the Fleet Maintenance Fund.
- ↓ A decrease of \$23,700 in vehicle operation supplies is related to a decrease in fuel usage.
- ↓ A decrease of \$30,000 in equipment replacement expense is the result of the City reaching adequate contribution levels on equipment that experienced inflationary price increases.
- ❖ The monthly garbage rate will remain \$14.50 per household in FY26, unchanged since 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 ten years.
- ❖ Just under half of solid waste program costs are for recycling collection and disposal fees. These costs are determined by Metro Waste Authority.
- ❖ To keep up with rising costs it will be necessary to start increasing this fee approximately \$0.50 to \$1.00 annually starting next year.

PUBLIC WORKS		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
290 SOLID WASTE COLLECTION							
PERSONAL SERVICES							
01	Salaries	\$ 548,573	\$ 571,229	\$ 573,000	\$ 608,329	\$ 37,100	\$ 627,710
02	Overtime	24,126	33,000	33,000	33,000	-	33,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	42,380	44,550	45,000	47,419	2,869	48,980
07	Retirement - IPERS	54,063	53,790	57,000	57,141	3,351	59,256
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	103,015	81,667	81,667	68,959	(12,708)	68,959
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	5,741	11,396	9,500	12,106	710	12,554
Sub-Total		\$ 777,898	\$ 795,632	\$ 799,167	\$ 826,954	\$ 31,322	\$ 850,459
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	200	-	-	(200)	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	1,298,273	1,445,015	1,431,467	1,478,148	33,133	1,478,148
27	Data processing	1,553	2,600	2,600	2,600	-	2,600
28	Dues and memberships	526	550	550	550	-	550
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	3,840	4,375	4,375	4,375	-	4,375
35	Printing and copying	2,309	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	649	2,110	1,000	1,260	(850)	1,260
48	Utility service	7,511	4,800	7,000	4,800	-	4,800
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	180	2,000	-	500	(1,500)	500
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	234,000	218,000	218,000	248,460	30,460	248,460
57	Vehicle operation supplies	98,205	112,650	83,920	88,950	(23,700)	88,950
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	794	1,500	1,500	1,000	(500)	1,000
60	Safety and medical supplies	187	500	500	500	-	500
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 1,648,027	\$ 1,796,700	\$ 1,753,312	\$ 1,833,543	\$ 36,843	\$ 1,833,543
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	92,064	78,000	66,635	72,000	(6,000)	72,000
73	Equipment replacement fund	281,762	422,216	422,216	392,216	(30,000)	392,216
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		\$ 373,826	\$ 500,216	\$ 488,851	\$ 464,216	\$ (36,000)	\$ 464,216
OPERATING BUDGET SUB-TOTAL		\$ 2,799,751	\$ 3,092,548	\$ 3,041,330	\$ 3,124,713	\$ 32,165	\$ 3,148,218
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
SOLID WASTE COLLECTION		\$ 2,799,751	\$ 3,092,548	\$ 3,041,330	\$ 3,124,713	\$ 32,165	\$ 3,148,218

Function: Public Works
Activity: Solid Waste Collection

Activity Notes

Object	Description	Amount
01	Supervisor, Waste Collection Operators (6)	\$ 608,329
02	Overtime	\$ 33,000
06	FICA	\$ 47,419
07	IPERS	\$ 57,141
09	Group insurance	\$ 68,959
13	Deferred compensation City match	\$ 12,106
24	Curb It! recycling program	\$ 896,448
	Landfill and transfer station charges	\$ 542,100
	Spring cleanup	\$ 36,600
	Yard waste	\$ 3,000
27	AVL annual cost	\$ 1,600
	Portable / mobile radio maintenance	\$ 1,000
28	Supervisor ASCE and IES membership	\$ 550
32	Uniform allowance (7)	\$ 4,375
35	Spring cleanup mailing and container tags	\$ 2,400
46	Training and development	\$ 1,260
48	Public Works complex utilities (10%)	\$ 3,500
	Cell phone - Supervisor	\$ 580
	iPad data (2)	\$ 720
54	Miscellaneous tools	\$ 500
56	Fleet management - overhead and equipment contribution	\$ 150,460
	Fleet management - repair and maintenance supplies	\$ 98,000
57	Fuel	\$ 88,950
59	Miscellaneous supplies	\$ 1,000
60	Safety equipment	\$ 500
72	Solid waste container replacements	\$ 72,000
73	Equipment replacement fund contributions	\$ 392,216



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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	218,705	224,473	217,793	240,848
Contractual & supply service	85,230	89,190	79,095	87,290
Capital outlay	586,070	836,924	775,623	1,016,924
Total expenditures	\$ 890,005	\$ 1,150,587	\$ 1,072,511	\$ 1,345,062
Fees	-	-	-	-
Grants	-	-	-	-
Other	970,196	1,437,189	1,086,507	1,447,429
Total revenue	\$ 970,196	\$ 1,437,189	\$ 1,086,507	\$ 1,447,429
Net amount supported by property taxes	\$ (80,191)	\$ (286,602)	\$ (13,996)	\$ (102,367)

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$16,400, which reflects normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee.
- ↑ An increase of \$160,000 in operating equipment is related to the replacement of the existing sewer televising equipment.

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. The facility improvement costs are significant and will result in increased rates for our residents.
- ❖ Plans are being developed for an inflow elimination program that would divert flow from the sanitary system to the storm sewer system. This a joint project between the City and the two sewer districts and would involve assisting homeowners with the cost of removing their footing drains from the sanitary sewer. This additional expense will be ongoing.

PUBLIC WORKS		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
291 SANITARY SEWERS							
PERSONAL SERVICES							
01	Salaries	\$ 143,112	\$ 149,501	\$ 149,000	\$ 166,329	\$ 16,828	\$ 171,294
02	Overtime	6,268	10,000	6,500	10,000	-	10,000
03	Part-time	12,538	12,000	10,000	12,000	-	12,000
04	Witness fees	-	-	-	-	-	-
06	FICA	11,821	12,578	11,800	13,883	1,305	14,284
07	Retirement - IPERS	14,102	14,078	14,300	15,623	1,545	16,170
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	29,433	23,333	23,333	19,703	(3,630)	19,703
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	1,431	2,983	2,860	3,310	327	3,426
Sub-Total		\$ 218,705	\$ 224,473	\$ 217,793	\$ 240,848	\$ 16,375	\$ 246,877
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	106	250	120	250	-	250
23	Professional services	4,921	2,800	2,800	1,800	(1,000)	1,800
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	1,099	550	550	550	-	550
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	1,274	1,400	1,250	1,400	-	1,400
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	2,000	2,000	2,000	-	2,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	480	800	500	500	(300)	500
48	Utility service	1,323	1,630	1,630	1,630	-	1,630
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	31,391	30,000	25,000	30,000	-	30,000
54	Minor equipment	2,825	5,000	5,000	5,000	-	5,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	30,800	31,000	31,000	34,490	3,490	34,490
57	Vehicle operation supplies	8,716	10,760	8,245	8,670	(2,090)	8,670
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	119	500	500	500	-	500
60	Safety and medical supplies	2,176	2,500	500	500	(2,000)	500
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 85,230	\$ 89,190	\$ 79,095	\$ 87,290	\$ (1,900)	\$ 87,290
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	26,924	26,924	26,924	26,924	-	26,924
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	160,000	160,000	-
76	Property improvements	559,146	810,000	748,699	830,000	20,000	700,000
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 586,070	\$ 836,924	\$ 775,623	\$ 1,016,924	\$ 180,000	\$ 726,924
OPERATING BUDGET SUB-TOTAL		\$ 890,005	\$ 1,150,587	\$ 1,072,511	\$ 1,345,062	\$ 194,475	\$ 1,061,091
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
SANITARY SEWERS		\$ 890,005	\$ 1,150,587	\$ 1,072,511	\$ 1,345,062	\$ 194,475	\$ 1,061,091

Function: Public Works
Activity: Sanitary Sewer and Wastewater

Activity Notes

Object	Description	Amount
01	Sewer System Operators (2)	\$ 166,329
02	Overtime	\$ 10,000
03	Seasonal laborers (2)	\$ 12,000
06	FICA	\$ 13,883
07	IPERS	\$ 15,623
09	Group insurance	\$ 19,703
13	Deferred compensation City match	\$ 3,310
22	Recruitment	\$ 250
23	Legal fees	\$ 1,800
27	AVL annual cost	\$ 550
32	Uniform allowance (2), seasonal shirts (2)	\$ 1,400
41	Lift station maintenance	\$ 2,000
46	Wastewater training (2)	\$ 500
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 and equipment contribution	\$ 14,490
	Fleet management - repair and maintenance supplies	\$ 20,000
57	Fuel	\$ 8,670
59	Operating supplies / consumables	\$ 500
60	Safety equipment, supplies	\$ 500
73	Equipment replacement fund contributions	\$ 26,924
75	Sewer televising equipment	\$ 160,000
76	Footing drain disconnect program	\$ 130,000
	Manhole lining program	\$ 75,000
	Sanitary sewer lining program	\$ 550,000
	Spot repair program	\$ 75,000



FUNCTION: Public Works
ACTIVITY: Storm Water Utility Fund

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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	555,441	568,611	571,226	599,449
Contractual & supply service	206,218	447,866	422,451	285,673
Capital outlay	1,977,987	3,025,908	3,025,908	2,567,823
Total expenditures	\$ 2,739,646	\$ 4,042,385	\$ 4,019,585	\$ 3,452,945
Fees	2,433,948	2,714,800	2,671,800	2,714,800
Grants	-	-	-	-
Other	141,870	200,000	200,000	200,000
Total revenue	\$ 2,575,818	\$ 2,914,800	\$ 2,871,800	\$ 2,914,800
Net amount supported by stormwater fees	\$ 163,828	\$ 1,127,585	\$ 1,147,785	\$ 538,145

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$30,800, which reflects normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee.
- ↓ A decrease of \$150,000 in professional services is related to a stormwater study in the prior year.
- ↑ An increase of \$30,000 in property improvements is related to the addition of Karen Acres storm water lining.
- ↓ A decrease of \$487,500 in transfers reflects variations in project costs that are transferred to the Capital Projects fund for expenditure.
- ↑ A \$2.00 increase per ERU under 100 is being recommended for FY26. This brings the residential and commercial/industrial rate to \$9.00 for the first 100 ERUs, with the rate for each commercial/industrial ERU over 100 remaining at \$6.00. The rates were last adjusted in FY24.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The first phase of study that analyzed the City's Stormwater collection system was completed. The study revealed the need to invest significantly more to upgrade and maintain storm sewers and the creek system. Recommended is a \$2 per month increase in the Stormwater Utility fee. This rate will need to be monitored to keep up with future storm sewer improvement needs.
- ❖ Plans are being developed for an inflow elimination program that would divert flow from the sanitary system to the storm sewer system. This a joint project between the City and the two sewer districts and would involve assisting homeowners with the cost of removing their footing drains from the sanitary sewer. This additional expense will be ongoing.

PUBLIC WORKS		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
292 STORM WATER UTILITY FUND							
PERSONAL SERVICES							
01	Salaries	\$ 387,525	\$ 403,926	\$ 411,800	\$ 437,386	\$ 33,460	\$ 451,928
02	Overtime	8,131	13,000	10,000	13,000	-	13,000
03	Part-time	7,176	9,000	9,000	10,000	1,000	10,000
04	Witness fees	-	-	-	-	-	-
06	FICA	29,968	32,197	31,800	34,866	2,669	36,029
07	Retirement - IPERS	37,350	38,055	38,055	41,103	3,048	42,662
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	80,940	64,167	64,167	54,182	(9,985)	54,182
11	Allowance	204	204	204	204	-	204
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	4,147	8,062	6,200	8,708	646	9,039
Sub-Total		\$ 555,441	\$ 568,611	\$ 571,226	\$ 599,449	\$ 30,838	\$ 617,044
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	326	225	225	225	-	225
23	Professional services	-	150,000	150,000	-	(150,000)	-
24	Contributions to other agencies	16,000	18,000	16,000	18,000	-	18,000
27	Data processing	660	1,800	1,800	1,200	(600)	1,200
28	Dues and memberships	6,605	7,000	7,000	7,000	-	7,000
29	Insurance	16,000	24,986	24,986	38,363	13,377	40,000
32	Uniforms and laundry	2,444	3,125	3,125	3,125	-	3,125
35	Printing and copying	72	500	500	500	-	500
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	45	1,000	500	1,000	-	1,000
48	Utility service	6,493	4,800	4,800	4,800	-	4,800
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	50,825	90,000	70,000	90,000	-	90,000
54	Minor equipment	2,538	2,500	4,500	2,500	-	2,500
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	78,800	115,500	115,500	94,160	(21,340)	94,160
57	Vehicle operation supplies	24,641	27,130	22,215	23,500	(3,630)	23,500
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	610	1,000	1,000	1,000	-	1,000
60	Safety and medical supplies	159	300	300	300	-	300
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 206,218	\$ 447,866	\$ 422,451	\$ 285,673	\$ (162,193)	\$ 287,310
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	154,914	188,563	188,563	184,438	(4,125)	184,438
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	18,315	-	-	-	-	-
76	Property improvements	2,448	-	-	30,000	30,000	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	17,310	17,345	17,345	20,885	3,540	20,885
97	Transfers out to Capitals	1,785,000	2,820,000	2,820,000	2,332,500	(487,500)	3,775,000
Sub-total		\$ 1,977,987	\$ 3,025,908	\$ 3,025,908	\$ 2,567,823	\$ (458,085)	\$ 3,980,323
OPERATING BUDGET SUB-TOTAL		\$ 2,739,646	\$ 4,042,385	\$ 4,019,585	\$ 3,452,945	\$ (589,440)	\$ 4,884,677
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
STORM WATER UTILITY FUND		\$ 2,739,646	\$ 4,042,385	\$ 4,019,585	\$ 3,452,945	\$ (589,440)	\$ 4,884,677

Function: Public Works
Activity: Storm Water Utility

Activity Notes

Object	Description	Amount
01	Senior Engineer (50% shared with Eng PW Admin), Light Equipment Operators (2), Storm Water Technician, Laborer (2)	\$ 437,386
02	Overtime	\$ 13,000
03	Part-time (summer intern)	\$ 10,000
06	FICA	\$ 34,866
07	IPERS	\$ 41,103
09	Group insurance	\$ 54,182
11	Phone allowance (50% of Senior Engineer)	\$ 204
13	Deferred compensation City match	\$ 8,708
22	Recruitment	\$ 225
24	Polk County - Watershed Management Coordinators	\$ 18,000
27	AVL annual cost	\$ 700
	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 (4%)	\$ 34,939
	Workers Comp insurance coverage, 411 medical claims - Storm Water share (2%)	\$ 3,424
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 and equipment contribution	\$ 50,160
	Fleet management - repair and maintenance supplies	\$ 44,000
57	Fuel	\$ 23,500
59	Operating supplies	\$ 1,000
60	Safety equipment and supplies	\$ 300
73	Equipment replacement fund contributions	\$ 184,438
76	Karen Acres storm sewer lining	\$ 30,000
81	Building maintenance fund contribution - PM projects (Public Works and Parks Maint. Facility + Satellite Fueling Station - split 60/30/10 RM/Parks/Storm)	\$ 11,481
	Building maintenance fund contribution - contracted services (Public Works and Parks Maint. Facility + Satellite Fueling Station - split 60/30/10 RM/Parks/Storm)	\$ 6,914
	Building maintenance - overhead and equipment	\$ 2,490

Function: Public Works
Activity: Storm Water Utility

Activity Notes

Object	Description	Amount
97 transfers	Footing drain disconnect program	\$ 327,500
	Intake rebuilding program	\$ 500,000
	Roseland Drive Storm Sewer Improvements	\$ 855,000
	Stormwater grant program	\$ 100,000
	Stormwater improvement program	\$ 350,000
	65th Street stormwater improvements	\$ 200,000

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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	1,218,529	1,298,626	1,289,245	1,358,338
Contractual & supply service	126,416	137,035	116,880	127,020
Capital outlay	33,243	35,976	35,976	40,506
Total expenditures	\$ 1,378,188	\$ 1,471,637	\$ 1,442,101	\$ 1,525,864
Fees	26,030	50,000	30,000	30,000
Grants	-	-	-	-
Other	127,019	97,986	104,658	98,525
Total revenue	\$ 153,049	\$ 147,986	\$ 134,658	\$ 128,525
Net amount supported by property taxes	\$ 1,225,139	\$ 1,323,651	\$ 1,307,443	\$ 1,397,339

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$59,700, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee.
- ↓ A decrease of \$8,000 in utility services reflects the decrease in voice and data, water, electrical and gas expenses
- ↑ An increase of \$4,500 in building maintenance fund contributions is the result of additional overhead and equipment costs being allocated to applicable departments in FY26.

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 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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295 ENGINEERING and PUBLIC WORKS ADMIN.

PERSONAL SERVICES

01	Salaries	\$ 890,965	\$ 977,370	\$ 975,000	\$ 1,042,264	\$ 64,894	\$ 1,083,954
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	67,754	76,430	73,900	81,152	4,722	83,408
07	Retirement - IPERS	83,824	93,621	90,000	99,487	5,866	102,325
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	139,806	110,833	110,833	93,587	(17,246)	93,587
11	Allowance	15,332	17,012	17,012	17,012	-	17,012
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	20,848	23,360	22,500	24,836	1,476	25,485
Sub-Total		\$ 1,218,529	\$ 1,298,626	\$ 1,289,245	\$ 1,358,338	\$ 59,712	\$ 1,405,771

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	155	4,250	1,000	1,000	(3,250)	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	83,847	63,800	59,330	63,350	(450)	63,350
28	Dues and memberships	4,907	6,550	6,550	6,100	(450)	6,100
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	409	1,635	1,000	1,470	(165)	1,470
35	Printing and copying	3,891	7,200	6,500	5,150	(2,050)	5,150
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	6,938	11,600	8,500	10,700	(900)	10,700
48	Utility service	19,817	31,000	23,000	23,000	(8,000)	23,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	2,136	5,000	5,000	11,000	6,000	5,000
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	3,471	4,000	4,000	4,000	-	4,000
59	Operating supplies	500	500	500	500	-	500
60	Safety and medical supplies	345	1,500	1,500	750	(750)	750
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 126,416	\$ 137,035	\$ 116,880	\$ 127,020	\$ (10,015)	\$ 120,020

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	1,817	5,000	5,000	5,000	-	-
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	31,426	30,976	30,976	35,506	4,530	35,506
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 33,243	\$ 35,976	\$ 35,976	\$ 40,506	\$ 4,530	\$ 35,506

OPERATING BUDGET SUB-TOTAL

OPERATING BUDGET SUB-TOTAL		\$ 1,378,188	\$ 1,471,637	\$ 1,442,101	\$ 1,525,864	\$ 54,227	\$ 1,561,297
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

ENGINEERING and PUBLIC WORKS ADMIN.

ENGINEERING and PUBLIC WORKS ADMIN.		\$ 1,378,188	\$ 1,471,637	\$ 1,442,101	\$ 1,525,864	\$ 54,227	\$ 1,561,297
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Function: Public Works
Activity: Engineering and Public Works Administration

Activity Notes

Object	Description	Amount
01	Engineering and Public Works Director, Public Works Assistant Director, Engineering Assistant Director, Senior Engineer (3 full and 1 at 50% - shared with Storm Water), Administrative Specialist, Administrative Technician (2)	\$ 1,042,264
06	FICA	\$ 81,152
07	IPERS	\$ 99,487
09	Group insurance	\$ 93,587
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	\$ 24,836
22	Recruitment	\$ 1,000
27	CAD Microstation and GeoPak software maintenance (4)	\$ 10,150
	CarteGraph maintenance	\$ 49,800
	GPS software	\$ 600
	iPads	\$ 1,600
	Lighting design software	\$ 1,200
28	APWA, AWWA, IES, ASCE and professional registrations and publications	\$ 6,100
32	City logo shirts (6)	\$ 270
	Uniform allowance (4 @ \$300)	\$ 1,200
35	Copier maintenance contract (50% shared with Parks)	\$ 300
	Maintenance on color printer and plan copiers (50% shared with Community Development)	\$ 250
	Miscellaneous printing / copying and postage	\$ 4,600
46	APWA National Conf. 2025 - Chicago, IL (1 Director, 2 Assistant Directors) travel costs	\$ 4,500
	APWA National Conf. 2026 - Houston, TX (1 Director, 2 Assistant Directors) registration only	\$ 2,700
	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	\$ 23,000
51	Holiday decoration wiring	\$ 6,000
	Operating supplies	\$ 2,000
	Streetscape parts	\$ 3,000
58	Office supplies	\$ 4,000
59	Operating supplies	\$ 500
60	First aid supplies	\$ 750
72	Banner replacements (1 set)	\$ 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)	\$ 11,162
	Building maintenance - overhead and equipment	\$ 4,330



HEALTH & SOCIAL SERVICES	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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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	155,377	244,000	244,000	232,300	(11,700)	127,300
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	57	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	100	200	(300)	200
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 155,434	\$ 244,750	\$ 244,350	\$ 232,750	\$ (12,000)	\$ 127,750

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	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	240,623	192,917	192,917	214,306	21,389	375,000
Sub-total		\$ 240,623	\$ 192,917	\$ 192,917	\$ 214,306	\$ 21,389	\$ 375,000

OPERATING BUDGET SUB-TOTAL

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

HEALTH AND SOCIAL SERVICES SU	\$ 396,057	\$ 437,667	\$ 437,267	\$ 447,056	\$ 9,389	\$ 502,750
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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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	-	-	-	-
Contractual & supply service	155,434	244,750	244,350	232,750
Capital outlay / transfers	240,623	192,917	192,917	214,306
Total expenditures	\$ 396,057	\$ 437,667	\$ 437,267	\$ 447,056
Fees	-	-	-	-
Grants	-	-	-	-
Other - LOSST transfer	386,502	420,058	432,565	419,783
Total revenue	\$ 386,502	\$ 420,058	\$ 432,565	\$ 419,783
Net amount supported by property taxes	\$ 9,555	\$ 17,609	\$ 4,702	\$ 27,273

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, Dallas County Housing Trust Fund, and Neighborhood Finance Corp., and Waukee Area Christian Services. Also committed are \$35,000 to be transferred to the MAC Camp program.
- ❖ The additional funds available for community service projects (\$179,306) will be determined by sub-committee of City Council during F26.

FUTURE BUDGET CONSIDERATIONS:

- ❖ In FY24 the City completed its human services strategic plan, which set the groundwork addressing five (5) key areas of human service need in the community. In FY25 the human services committee was formed to review and present possible solutions to address those areas of the strategic plan. Future funding for programs, grant cost sharing and partnerships would need to be considered to achieve the strategic plan’s goals.
- ❖ The Human Services Committee was new in FY25 and is being operationalized by a consultant, over a 12-month contract. The need for additional consultant work may be needed to achieve long-term success.

HEALTH & SOCIAL SERVICES	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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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	155,377	244,000	244,000	232,300	(11,700)	127,300
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	57	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	100	200	(300)	200
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 155,434	\$ 244,750	\$ 244,350	\$ 232,750	\$ (12,000)	\$ 127,750

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	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	240,623	192,917	192,917	214,306	21,389	375,000
Sub-total		\$ 240,623	\$ 192,917	\$ 192,917	\$ 214,306	\$ 21,389	\$ 375,000

OPERATING BUDGET SUB-TOTAL

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

COMMUNITY SERVICES

		\$ 396,057	\$ 437,667	\$ 437,267	\$ 447,056	\$ 9,389	\$ 502,750
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Function: Health and Social Services**Activity: Community Services****Activity Notes**

Object	Description	Amount
24	External funding grant: Urbandale Community Action Network (\$24k rent and \$26k operations)	\$ 50,000
	External funding grant: Urbandale Food Pantry (facility-related costs and improvements)	\$ 50,000
	External funding grant: Waukee Area Christian Services (security system upgrade)	\$ 5,000
	Neighborhood Finance Corp loan program contribution	\$ 75,000
	Section 8 housing / Dallas County Housing Trust Fund program support	\$ 3,300
	Section 8 housing program support – City of Des Moines	\$ 20,000
	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	\$ 200
97 transfers	Community service projects as identified - transfer out to project account	\$ 179,306
	Urbandale MAC Camp support	\$ 35,000



CULTURE AND RECREATION	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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400 CULTURE AND RECREATION SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 2,588,066	\$ 2,716,159	\$ 2,712,066	\$ 2,748,143	\$ 31,984	\$ 2,849,732
02	Overtime	10,935	31,000	17,250	31,000	-	31,000
03	Part-time	697,569	771,603	760,600	776,220	4,617	801,685
04	Witness fees	-	-	-	-	-	-
06	FICA	245,902	271,191	264,210	273,871	2,680	283,095
07	Retirement - IPERS	299,630	318,167	311,379	320,819	2,652	332,495
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	762,893	657,935	657,935	589,964	(67,971)	607,064
11	Allowance	11,051	12,999	12,999	12,999	-	12,999
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	40,499	60,773	51,351	61,536	763	63,667
Sub-Total		\$ 4,656,545	\$ 4,839,827	\$ 4,787,790	\$ 4,814,552	\$ (25,275)	\$ 4,981,737

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 11,726	\$ 9,000	\$ 9,288	\$ 3,000	\$ (6,000)	\$ 9,000
22	Recruitment	3,978	8,250	8,692	8,250	-	8,250
23	Professional services	441,498	650,620	597,595	592,676	(57,944)	601,176
24	Contributions to other agencies	1,334,301	1,487,886	1,387,117	1,447,072	(40,814)	1,424,058
27	Data processing	94,574	96,930	96,930	97,162	232	97,162
28	Dues and memberships	11,194	9,985	9,985	8,101	(1,884)	8,101
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	8,932	10,460	9,710	8,460	(2,000)	8,460
35	Printing and copying	39,267	66,400	61,850	55,588	(10,812)	55,588
40	Building and grounds maint.	41,650	43,000	43,000	40,500	(2,500)	40,500
41	Vehicle and equipment maint.	75	2,750	2,750	611	(2,139)	611
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	14,209	25,475	25,475	17,275	(8,200)	17,275
48	Utility service	230,541	301,350	299,350	325,350	24,000	325,350
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	166,719	233,000	209,900	213,809	(19,191)	220,809
54	Minor equipment	6,032	8,350	8,350	7,500	(850)	7,500
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	101,000	102,000	102,000	131,280	29,280	131,280
57	Vehicle operation supplies	37,425	45,190	45,690	38,800	(6,390)	38,800
58	Office supplies	11,776	13,500	13,500	12,081	(1,419)	12,081
59	Operating supplies	149,642	177,600	168,350	196,095	18,495	200,095
60	Safety and medical supplies	3,871	6,335	6,335	4,220	(2,115)	4,220
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 2,708,410	\$ 3,298,081	\$ 3,105,867	\$ 3,207,830	\$ (90,251)	\$ 3,210,316

CAPITAL OUTLAY

71	Equipment	\$ 57,137	\$ 18,050	\$ 16,550	\$ 8,800	\$ (9,250)	\$ -
72	Furniture and fixtures	23,454	51,900	51,900	26,500	(25,400)	26,500
73	Equipment replacement fund	349,933	390,866	390,866	298,884	(91,982)	298,884
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	23	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	214,455	228,414	228,414	211,312	(17,102)	211,312
80	Natural disaster cleanup	40,096	45,000	40,000	45,000	-	45,000
81	Building maintenance fund	603,078	553,483	553,483	633,903	80,420	633,903
97	Transfers out	1,109,988	1,119,429	1,083,714	1,056,571	(62,858)	1,092,286
Sub-total		\$ 2,398,164	\$ 2,407,142	\$ 2,364,927	\$ 2,280,970	\$ (126,172)	\$ 2,307,885

OPERATING BUDGET SUB-TOTAL

OPERATING BUDGET SUB-TOTAL		\$ 9,763,119	\$ 10,545,050	\$ 10,258,584	\$ 10,303,352	\$ (241,698)	\$ 10,499,938
99	Special Revenue fund items	\$ 202,015	\$ 331,050	\$ 354,350	\$ 844,150	\$ 513,100	\$ 319,150
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	25,000	-	25,000	-	25,000

CULTURE AND RECREATION SUMMARY

CULTURE AND RECREATION SUMMARY		\$ 9,965,134	\$ 10,901,100	\$ 10,612,934	\$ 11,172,502	\$ 271,402	\$ 10,844,088
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FUNCTION: Culture and Recreation
ACTIVITY: Library

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

LIBRARY

FINANCIAL SUMMARY				
	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	2,091,881	2,113,680	2,098,117	2,134,314
Contractual & supply service	262,268	274,750	274,750	266,513
Capital outlay	500,491	510,050	510,050	521,998
Total expenditures	\$ 2,854,640	\$ 2,898,480	\$ 2,882,917	\$ 2,922,825
Fees	65,281	58,250	56,600	56,600
Grants	-	-	-	-
Other	263,094	192,990	209,222	188,726
Total revenue	\$ 328,375	\$ 251,240	\$ 265,822	\$ 245,326
Net amount supported by property taxes	\$ 2,526,265	\$ 2,647,240	\$ 2,617,095	\$ 2,677,499

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$20,600, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee.
- ↓ A decrease of \$17,000 in books, films, and recordings reflects a reduction of purchases for the library collection.
- ↑ An increase of \$29,100 in building maintenance fund contributions is the result of additional overhead and equipment costs being allocated to applicable departments in FY26.

FUTURE BUDGET CONSIDERATIONS

- ❖ Patron demand and expectations for digital collections, such as books, audiobooks, and databases remain strong. Waiting lists and checkouts of digital items have continued to accelerate.
- ❖ The library's interior spaces support a wide range of purposes, accommodating the diverse needs of patrons. Library staff are currently evaluating potential enhancements and updates to ensure these spaces remain relevant, functional, and valuable for the community for years to come.

CULTURE AND RECREATION		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
410 LIBRARY							
PERSONAL SERVICES							
01	Salaries	\$ 853,908	\$ 889,200	\$ 884,000	\$ 940,348	\$ 51,148	\$ 977,962
02	Overtime	9	-	50	-	-	-
03	Part-time	617,297	642,603	642,600	647,220	4,617	672,365
04	Witness fees	-	-	-	-	-	-
06	FICA	110,466	118,867	115,700	123,157	4,290	127,974
07	Retirement - IPERS	134,895	144,751	140,000	149,631	4,880	155,015
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	353,194	291,667	291,667	246,283	(45,384)	246,283
11	Allowance	4,825	5,900	5,900	5,900	-	5,900
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	17,287	20,692	18,200	21,775	1,083	22,534
Sub-Total		\$ 2,091,881	\$ 2,113,680	\$ 2,098,117	\$ 2,134,314	\$ 20,634	\$ 2,208,033
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	976	1,350	1,350	1,350	-	1,350
23	Professional services	7,858	13,695	13,695	12,776	(919)	12,776
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	69,391	74,480	74,480	74,462	(18)	74,462
28	Dues and memberships	6,482	4,945	4,945	3,061	(1,884)	3,061
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	25,661	25,360	25,360	25,848	488	25,848
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	1,500	1,500	411	(1,089)	411
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	2,620	3,250	3,250	1,750	(1,500)	1,750
48	Utility service	110,793	112,200	112,200	112,200	-	112,200
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	10,004	10,500	10,500	10,159	(341)	10,159
54	Minor equipment	2,920	1,500	1,500	1,000	(500)	1,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	7,195	7,500	7,500	6,881	(619)	6,881
59	Operating supplies	17,884	17,850	17,850	15,995	(1,855)	15,995
60	Safety and medical supplies	484	620	620	620	-	620
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 262,268	\$ 274,750	\$ 274,750	\$ 266,513	\$ (8,237)	\$ 266,513
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	214,455	228,414	228,414	211,312	(17,102)	211,312
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	286,036	281,636	281,636	310,686	29,050	310,686
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 500,491	\$ 510,050	\$ 510,050	\$ 521,998	\$ 11,948	\$ 521,998
OPERATING BUDGET SUB-TOTAL		\$ 2,854,640	\$ 2,898,480	\$ 2,882,917	\$ 2,922,825	\$ 24,345	\$ 2,996,544
99	Special Revenue fund items	\$ 91,734	\$ 153,000	\$ 153,000	\$ 678,000	\$ 525,000	\$ 153,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
LIBRARY		\$ 2,946,374	\$ 3,051,480	\$ 3,035,917	\$ 3,600,825	\$ 549,345	\$ 3,149,544

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	\$ 940,348
03	Part-time	\$ 647,220
06	FICA	\$ 123,157
07	IPERS	\$ 149,631
09	Group insurance	\$ 246,283
11	On the Spot awards	\$ 500
	Vehicle allowance - Director	\$ 5,400
13	Deferred compensation City match	\$ 21,775
22	Pre-employment background checks	\$ 850
	Pre-employment drug screenings	\$ 500
23	Adult programming presenter fees	\$ 1,440
	Book return delivery service	\$ 1,086
	Material and fee collections	\$ 2,500
	Notary renewal	\$ 120
	Website hosting and security updates	\$ 5,200
	Youth programming presenter fees	\$ 2,430
27	Computer replacements	\$ 7,000
	Credit card processing fees	\$ 100
	Meeting room booking software support	\$ 2,652
	My PC papercut software support	\$ 3,500
	OCLC cataloging records	\$ 25,500
	PDQ deploy software support	\$ 1,300
	Polaris integrated library system software support and third party subscriptions	\$ 33,000
	Porteus software subscription	\$ 560
	Secure site certificate	\$ 565
	Visitor counter hardware / software support	\$ 285
28	American Library Association	\$ 1,250
	Iowa Library Association	\$ 1,071
	When I Work	\$ 740
35	Photocopiers and printers lease and copy / print charges	\$ 17,748
	Postage	\$ 6,220
	Postage meter lease	\$ 880
	Printing	\$ 500
	Signage	\$ 500
41	Equipment repair	\$ 411
46	Continuing education, meetings, and workshops	\$ 500
	Iowa Library Association annual conference	\$ 500
	Staff In-Service training	\$ 600
	Sustainable Libraries Initiative membership	\$ 150

Function: Culture and Recreation
Activity: Library

Activity Notes

Object	Description	Amount
48	Electric	\$ 74,000
	Gas	\$ 14,800
	Internet	\$ 11,100
	Phone	\$ 5,700
	Water	\$ 6,600
51	Maintenance supplies	\$ 10,159
54	Minor equipment	\$ 1,000
58	Office supplies	\$ 6,881
59	Operating supplies	\$ 10,423
59.4	Operating supplies - adult programming	\$ 1,700
59.9	Operating supplies - youth programming	\$ 3,872
60	First aid cabinet restocking	\$ 600
	MVR annual fee	\$ 20
79.1	Adult books	\$ 60,000
79.1.2	Young adult books	\$ 7,500
79.1.3	Juvenile books	\$ 32,500
79.2	Bridges eAudio / eBook consortium fees	\$ 11,239
	eAudio / eBooks	\$ 33,000
	Hoopla	\$ 11,000
79.3	Audio books / Playaway / Wonderbooks	\$ 13,625
79.4	DVDs	\$ 15,000
	Games	\$ 3,500
79.5	Newspaper and periodical subscriptions	\$ 7,000
79.6	Consumer Reports	\$ 3,000
	Heritage Quest	\$ 1,343
	Novelist Plus / Select / K-8 / LibraryAware (EBSCO package)	\$ 7,140
	Value Line	\$ 4,515
79.7	Library of Things (formerly Realia) includes puppets, learning kits, etc.	\$ 950
81	Building maintenance fund contribution - PM projects (Library)	\$ 219,886
	Building maintenance - contracted services (Library)	\$ 43,250
	Building maintenance - overhead and equipment	\$ 47,550
99	Special Revenue: Library Donations (Fund 175)	\$ 678,000
59.20	Art Gallery	\$ 3,000
59.60	Kessler Seed Library	\$ 25,000
97	Donations (transfer for interior space redesign project)	\$ 70,000
97	Dorothy Jackson Trust (transfer for interior space redesign project)	\$ 121,000
97	Enrich Iowa (transfer for interior space redesign project)	\$ 209,000
97	Foundation (transfer for interior space redesign project)	\$ 250,000

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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	1,686,762	1,781,201	1,761,057	1,668,619
Contractual & supply service	754,048	1,059,085	998,185	1,027,950
Capital outlay	927,414	925,707	920,707	816,506
Total expenditures	\$ 3,368,224	\$ 3,765,993	\$ 3,679,949	\$ 3,513,075
Fees	263,115	202,000	216,500	216,500
Grants	146,646	-	-	-
Other	310,427	250,751	267,065	226,838
Total revenue	\$ 720,188	\$ 452,751	\$ 483,565	\$ 443,338
Net amount supported by property taxes	\$ 2,648,036	\$ 3,313,242	\$ 3,196,384	\$ 3,069,737

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ Overall personnel costs decreased by \$112,600, which reflects normal salary and benefit adjustments for existing staff and the relocation of 2 Facilities Maintenance Laborers from the Parks Department to the Building Maintenance Department.
- ↓ A decrease of \$43,000 in professional services reflects reduced expenditures related to the timber management planning program, invasive plant removal program, and contractual mowing.
- ↑ An increase of \$25,000 in utility service represents cost increases for the new splash pad at Lions Park utilities (water and sanitary sewer).
- ↑ An increase of \$29,200 in vehicle maintenance supplies is due to increased overhead costs related to increased salaries and future equipment replacement within the Fleet Maintenance Fund.
- ↓ A decrease of \$86,000 in equipment replacement expense is the result of the City reaching adequate contribution levels on equipment that experienced inflationary price increases, as well as contributions for building maintenance vehicles being extracted from the Parks Dept. and allocated across all applicable departments in FY26.
- ↑ An increase of \$37,400 in building maintenance fund contributions is the result of additional overhead and equipment costs being allocated to applicable departments in FY26.
- ↓ A decrease of \$45,000 in transfers out reflect the movement of annual open shelter contribution being fully covered by the Capital Improvements Program instead of operational budget.

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.

FUNCTION: Culture and Recreation**ACTIVITY: Parks**

- ❖ The city currently has 58 parks, including 39 playgrounds, with 11 play structures that were installed in 2005 or earlier. The life expectancy for playground equipment is 20 years, which means a continued focus on scheduled replacements will be needed in the upcoming years to assure park users are able to fully and safely enjoy City parks.
- ❖ The loss of tree canopy continues to increase. The removal of the ash trees from our parks has been our focus over the last three seasons to remove potential safety hazards. Our new focus can now switch to tree replacements that have been lost due to both the Emerald Ash Boer (EAB), as well as the wind and storm events that have impacted the parks over the last few years.
- ❖ With an increased focus on sustainability, there will be a need to allocate resources to improving our timber areas within the park system. Several factors have caused stress on these natural areas including an increase in invasive species, impact from development around the areas and changing weather patterns including an increased number of wind events.
- ❖ The facilities at Walker Johnston Softball complex are over 30 years old and ongoing maintenance and significant necessary capital investments is a growing concern. A master plan is scheduled for 2025 to discuss the future of this complex.

CULTURE AND RECREATION		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
430 PARKS							
PERSONAL SERVICES							
01	Salaries	\$ 1,185,432	\$ 1,245,429	\$ 1,255,400	\$ 1,191,353	\$ (54,076)	\$ 1,231,526
02	Overtime	8,981	28,000	15,000	28,000	-	28,000
03	Part-time	36,313	71,000	60,000	71,000	-	71,000
04	Witness fees	-	-	-	-	-	-
06	FICA	92,133	102,534	101,000	98,225	(4,309)	100,702
07	Retirement - IPERS	112,752	117,901	118,000	112,530	(5,371)	116,256
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	228,104	180,833	180,833	132,993	(47,840)	132,993
11	Allowance	6,166	7,024	7,024	7,024	-	7,024
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	16,881	28,480	23,800	27,494	(986)	28,328
Sub-Total		\$ 1,686,762	\$ 1,781,201	\$ 1,761,057	\$ 1,668,619	\$ (112,582)	\$ 1,715,829
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	1,085	3,800	3,800	3,800	-	3,800
23	Professional services	236,381	364,500	330,000	321,500	(43,000)	325,000
24	Contributions to other agencies	27,113	31,200	31,200	31,200	-	31,200
27	Data processing	21,692	19,200	19,200	19,200	-	19,200
28	Dues and memberships	805	1,440	1,440	1,000	(440)	1,000
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	8,847	9,575	9,575	8,325	(1,250)	8,325
35	Printing and copying	2,809	5,690	5,690	4,690	(1,000)	4,690
40	Building and grounds maint.	41,650	43,000	43,000	40,500	(2,500)	40,500
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	6,990	11,325	11,325	11,325	-	11,325
48	Utility service	91,848	146,050	146,050	171,050	25,000	171,050
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	127,200	197,400	175,000	178,400	(19,000)	185,400
54	Minor equipment	1,430	5,000	5,000	5,000	-	5,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	99,000	100,000	100,000	129,160	29,160	129,160
57	Vehicle operation supplies	36,711	45,190	45,190	38,000	(7,190)	38,000
58	Office supplies	1,290	1,500	1,500	1,500	-	1,500
59	Operating supplies	46,054	69,000	65,000	60,100	(8,900)	60,100
60	Safety and medical supplies	3,143	5,215	5,215	3,200	(2,015)	3,200
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 754,048	\$ 1,059,085	\$ 998,185	\$ 1,027,950	\$ (31,135)	\$ 1,038,450
CAPITAL OUTLAY							
71	Equipment	\$ 41,877	\$ 4,750	\$ 4,750	\$ 5,000	\$ 250	\$ -
72	Furniture and fixtures	5,549	42,400	42,400	26,500	(15,900)	26,500
73	Equipment replacement fund	328,642	369,575	369,575	283,634	(85,941)	283,634
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	23	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	38,646	45,000	40,000	45,000	-	45,000
81	Building maintenance fund	199,677	170,982	170,982	208,372	37,390	208,372
97	Transfers out	313,000	293,000	293,000	248,000	(45,000)	248,000
Sub-total		\$ 927,414	\$ 925,707	\$ 920,707	\$ 816,506	\$ (109,201)	\$ 811,506
OPERATING BUDGET SUB-TOTAL		\$ 3,368,224	\$ 3,765,993	\$ 3,679,949	\$ 3,513,075	\$ (252,918)	\$ 3,565,785
99	Special Revenue fund items	\$ 36,378	\$ 37,550	\$ 36,350	\$ 31,150	\$ (6,400)	\$ 31,150
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
PARKS		\$ 3,404,602	\$ 3,803,543	\$ 3,716,299	\$ 3,544,225	\$ (259,318)	\$ 3,596,935

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

Object	Description	Amount
01	Director, Assistant Director, Parks Supervisor, Turf Specialist, Horticulture Technician (2), Laborer (7), 1/2 Administrative Specialist (1/2 in Rec.)	\$ 1,191,353
02	Overtime (Saturday rounds)	\$ 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	\$ 98,225
07	IPERS	\$ 112,530
09	Group insurance	\$ 132,993
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	\$ 27,494
22	Recruitment expenses for seasonal staff	\$ 3,800
23	Contractual parks maintenance (mowing contract)	\$ 250,000
	Invasive plant removal and restoration - Timber areas	\$ 30,000
	Pond Maintenance	\$ 5,000
	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)	\$ 500
24	Sponsorship - Bike to Work Week	\$ 500
	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)	\$ 110
	National Recreation and Park Association (NRPA) (2)	\$ 350
32	Uniform allowances (13 X \$625), part time staff t-shirts, sweatshirts for seasonal staff (\$200)	\$ 8,325
35	ArcGIS mapping annual fees	\$ 550
	Copier maintenance contract (50% - shared with PW Admin)	\$ 240
	Marketing and promotions	\$ 1,500
	Postage and toner	\$ 1,400
	Regional / Urbandale trail map	\$ 1,000
40	Giovanetti Shelter \$11,500 (5240.201), Lions Park Shelter \$15,000 (5240.202), and Senior Recreation Center \$10,500 (5240.203) weekend custodial for rentals	\$ 35,000
	Open air shelter - custodial for rentals (5240.4)	\$ 5,500
46	Iowa Parks and Recreation Fall workshop - Ankeny, IA (3)	\$ 1,000
	Iowa Parks and Recreation Spring conference - Sioux City, IA (3)	\$ 1,200

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

Object	Description	Amount
46 cont.	Iowa State University Shade Tree course - local (4)	\$ 600
	Iowa Turf Grass local conference (5)	\$ 1,125
	NRPA Conference - Orlando, FL (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 - utilities (water \$15,000, sanitary sewer \$25,000)	\$ 40,000
	Parks - gas, electric, water, telephone and data (includes new offices)	\$ 53,500
	Parks and Public Works new facility (30% of utilities - shared with PW)	\$ 35,000
48.1	Giovannetti Comm. Shelter - utilities (gas, electric, water, phone / 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 and irrigation)	\$ 17,000
51	Flower garden material	\$ 11,400
	Lakeview pond fountain maintenance and Memorial Tree Park fountain	\$ 2,200
	Mosquito control (larvacide and fogging applications)	\$ 5,600
	Paint, hardware, shop chemicals, etc.	\$ 7,000
	Plants and trees	\$ 8,000
	Pond treatment (chemicals) Lakeview, Kollmorgen, LA Ward, Walker Johnston, Avondale	\$ 4,000
	Portable toilets - parks (\$7,500); special events (\$450); school events (\$250); Dog Park (\$1,200)	\$ 9,400
	Safety wood fiber for playground fall zones (38 playgrounds)	\$ 14,000
	Sand and gravel (bike trail overlays and backfill, playground installations, etc.)	\$ 3,000
	Seed and fertilizer	\$ 69,600
	Striping parking lots	\$ 3,000
	Turf chemicals	\$ 12,000
	Water bags for tree plantings	\$ 800
51.8	Arbor Day plantings - Lions Park - 12 trees (\$5,400) offset by Trees Please grant	\$ 5,400
	Starter Tree Program (250 small trees for sale to residents)	\$ 18,000
51.215	Walker Johnston softball complex - deep tine aerify four outfield areas (6 acres)	\$ 1,500
	WJ fields maintenance (fence and 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 and equipment contribution	\$ 89,160
	Fleet management - repair and maintenance supplies	\$ 40,000
57	Fuel, gas, etc.	\$ 35,000
	Vehicle operations supplies (non fuel)	\$ 3,000
58	Office supplies	\$ 1,500
59	Dog park supplies / Sales tax for Dog Park pass fees	\$ 4,500
	Graffiti removal / vandalism	\$ 1,500

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

Object	Description	Amount
59 cont.	Lift rental for Holiday Lights installation (2)	\$ 1,500
	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.	\$ 3,000
59.202	Lions Shelter - supplies, paper products, etc.	\$ 2,500
59.215	WJ Complex supplies and expenses (chalk, field dry, infield material, bases, trash service, janitorial supplies, paper products, chemical applications, fuel, sales tax on rentals etc.)	\$ 10,000
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.)	\$ 800
	MVR annual fee	\$ 150
	OSHA training safety classes for staff	\$ 500
	Random drug testing for staff, first-aid kits for trucks and facilities	\$ 750
	Safety compliance supplies (OSHA and Fire Department mandated)	\$ 500
	Update PPE for staff (chaps, helmets, chainsaw safety gear)	\$ 500
71	Small battery and gas powered equipment replacement (chainsaws, grass trimmers, blowers)	\$ 3,000
	Table saw	\$ 2,000
72	Benches, grills, inside tables and chairs, replacement, basketball goals, bleachers, waste receptacles (5) and multi-purpose wood picnic tables (6)	\$ 8,500
	Permanent picnic tables and trash receptacles for park shelters (\$4,000), Picnic tables for Lions Park (\$2,000)	\$ 6,000
	Replacement chairs at Lions Shelter	\$ 7,000
	Walker Johnston Skate Park (replacement decking)	\$ 5,000
73	Equipment Replacement Fund contribution	\$ 283,634
80	Emerald Ash Borer (EAB) preparation: tree removal (\$30,000), tree replacement in parks (\$11,000), Tree-age insecticide treatment (\$1,000), rental of tub grinder (\$3,000)	\$ 45,000
81	Building maintenance fund contribution - PM projects (Giovannetti, Lions, Open Shelters, PW/Parks Facility - split 60/30/10 RM/Parks/Storm, Parks/Rec Admin, Sat. Facility - split 60/30/10 RM/Parks/Storm, and 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, and WJP Complex)	\$ 84,532
	Building maintenance - specific project - Lions Shelter - flooring replacement, main area	\$ 10,000
	Building maintenance - overhead and equipment	\$ 20,240
97 transfers	Bike path City-wide improvements	\$ 125,000
	Holiday lighting display @ Memorial Tree Park	\$ 35,000
	Walker Johnston Park Master Plan	\$ 75,000
	Walker Johnston Park tree house repairs (fall surface)	\$ 13,000

Function: Culture and Recreation

Activity: Parks

Activity Notes

Object	Description	Amount
99	Special Revenue: Dunlap Arboretum (Fund 177)	\$ 31,150
03	Arboretum intern (5 months)	\$ 9,000
23	Contract mowing and trimming	\$ 7,000
	Contract tree work / tree pruning	\$ 3,500
48	Utilities	\$ 800
51	Ash tree treatments and removals	\$ 2,300
	Handsaws and rakes	\$ 350
	Interpretive and identification signage	\$ 2,800
	Landscaping materials	\$ 2,000
	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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	105,104	106,372	104,978	111,271
Contractual & supply service	30,554	35,500	28,500	29,800
Capital outlay	9,735	3,800	3,800	3,800
Total expenditures	\$ 145,393	\$ 145,672	\$ 137,278	\$ 144,871
Fees	-	-	-	-
Grants	-	-	-	-
Other	13,400	9,699	9,963	9,354
Total revenue	\$ 13,400	\$ 9,699	\$ 9,963	\$ 9,354
Net amount supported by property taxes	\$ 131,993	\$ 135,973	\$ 127,315	\$ 135,517

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$4,900, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee.
- ↓ A decrease of \$5,500 in professional services reflects decreases in contractor utilization for Douglas interchange landscaping maintenance and tree trimming at City Facilities.

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 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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435 GROUNDS MAINTENANCE

PERSONAL SERVICES

01	Salaries	\$ 75,641	\$ 78,605	\$ 78,500	\$ 84,260	\$ 5,655	\$ 86,775
02	Overtime	1,023	1,000	-	1,000	-	1,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	5,731	6,130	5,905	6,568	438	6,771
07	Retirement - IPERS	7,237	7,402	7,400	7,915	513	8,192
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	14,716	11,667	11,667	9,851	(1,816)	9,851
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	756	1,568	1,506	1,677	109	1,736
Sub-Total		\$ 105,104	\$ 106,372	\$ 104,978	\$ 111,271	\$ 4,899	\$ 114,325

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	550	8,500	3,500	3,000	(5,500)	3,000
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	4,117	8,000	6,000	6,000	(2,000)	6,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	25,873	19,000	19,000	20,800	1,800	20,800
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		\$ 30,554	\$ 35,500	\$ 28,500	\$ 29,800	\$ (5,700)	\$ 29,800

CAPITAL OUTLAY

71	Equipment	\$ 8,285	\$ 3,800	\$ 3,800	\$ 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		\$ 9,735	\$ 3,800	\$ 3,800	\$ 3,800	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

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

GROUNDS MAINTENANCE

		\$ 145,393	\$ 145,672	\$ 137,278	\$ 144,871	\$ (801)	\$ 144,125
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Function: Culture and Recreation
Activity: Grounds Maintenance

Activity Notes

Object	Description	Amount
01	Turf Specialist	\$ 84,260
02	Overtime	\$ 1,000
06	FICA	\$ 6,568
07	IPERS	\$ 7,915
09	Group insurance	\$ 9,851
13	Deferred compensation City match	\$ 1,677
23	Douglas interchange landscaping and plant material maintenance	\$ 1,500
	Tree removal and trimming - City facilities	\$ 1,500
48	Douglas interchange median irrigation	\$ 6,000
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	\$ 9,300
71	Brush cutters (\$1,000), dispensing bucket attachment for skid steer (\$2,800)	\$ 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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	410,807	439,496	439,803	452,894
Contractual & supply service	180,366	271,815	248,328	222,550
Capital outlay	45,311	41,917	41,917	30,926
Total expenditures	\$ 636,484	\$ 753,228	\$ 730,048	\$ 706,370
Fees	144,940	130,000	145,095	135,000
Grants	-	-	-	-
Other	58,661	50,152	52,982	45,610
Total revenue	\$ 203,601	\$ 180,152	\$ 198,077	\$ 180,610
Net amount supported by property taxes	\$ 432,883	\$ 573,076	\$ 531,971	\$ 525,760

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$13,400, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee.
- ↓ A decrease of \$18,500 in professional services reflects the reduction of budgeted expenditures for contractual instructor fees, summer instructors, and program supervisor fees.
- ↓ A decrease of \$14,300 in operating supplies reflect the reduction in anticipated costs for summer programming supplies.
- ↓ A decrease of \$12,600 in equipment replacement reflects the discontinued accumulation on the 2004 Ford Econoline van that was sold, as well as moving the annual accumulations for the 2020 Ford Transit van to the Senior Center budget.

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 first phase of the Rec Hub is included in the CIP for 2026 and 2027. This will provide classroom/meeting space to help alleviate some classroom space concerns.
- ❖ The MAC camp program is in its 17th year and has been very successful. In 2025 we are expanding to an additional site (3 total MAC camp sites). The program is currently nearly fully funded by grants and donations (\$75,000). If grants were unavailable in the future, the cost of the program would need to be included within the Recreation budget.

CULTURE AND RECREATION	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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440 RECREATION

PERSONAL SERVICES

01	Salaries	\$ 270,331	\$ 287,528	\$ 289,166	\$ 304,178	\$ 16,650	\$ 316,345
02	Overtime	643	2,000	2,000	2,000	-	2,000
03	Part-time	37,056	50,000	50,000	50,000	-	50,000
04	Witness fees	-	-	-	-	-	-
06	FICA	22,798	26,249	26,605	27,536	1,287	28,509
07	Retirement - IPERS	25,580	27,075	26,979	28,572	1,497	29,863
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	51,507	40,833	40,833	34,480	(6,353)	34,480
11	Allowance	60	75	75	75	-	75
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	2,832	5,736	4,145	6,053	317	6,327
Sub-Total		\$ 410,807	\$ 439,496	\$ 439,803	\$ 452,894	\$ 13,398	\$ 467,599

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 10,248	\$ 7,500	\$ 7,788	\$ 1,500	\$ (6,000)	\$ 7,500
22	Recruitment	1,346	3,100	3,100	3,100	-	3,100
23	Professional services	116,427	163,525	150,000	145,000	(18,525)	150,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	500	500	500	500	-	500
28	Dues and memberships	2,656	1,940	1,940	2,240	300	2,240
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	750	-	-	(750)	-
35	Printing and copying	2,713	19,550	15,000	16,550	(3,000)	16,550
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	250	250	-	(250)	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	745	6,300	6,300	2,100	(4,200)	2,100
48	Utility service	2,444	3,100	3,100	3,100	-	3,100
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	400	200	-	(400)	-
54	Minor equipment	-	350	350	-	(350)	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	2,000	2,000	2,000	1,060	(940)	1,060
57	Vehicle operation supplies	714	-	500	-	-	-
58	Office supplies	955	2,000	2,000	1,200	(800)	1,200
59	Operating supplies	39,575	60,250	55,000	46,000	(14,250)	50,000
60	Safety and medical supplies	43	300	300	200	(100)	200
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 180,366	\$ 271,815	\$ 248,328	\$ 222,550	\$ (49,265)	\$ 237,550

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	2,894	-	-	-	-	-
73	Equipment replacement fund	21,291	21,291	21,291	8,750	(12,541)	8,750
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	15,626	15,626	17,176	1,550	17,176
97	Transfers out	5,000	5,000	5,000	5,000	-	5,000
Sub-total		\$ 45,311	\$ 41,917	\$ 41,917	\$ 30,926	\$ (10,991)	\$ 30,926

OPERATING BUDGET SUB-TOTAL \$ 636,484 \$ 753,228 \$ 730,048 \$ 706,370 \$ (46,858) \$ 736,075

99	Special Revenue fund items (M	\$ 67,447	\$ 95,000	\$ 95,000	\$ 120,000	\$ 25,000	\$ 120,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

RECREATION \$ 703,931 \$ 848,228 \$ 825,048 \$ 826,370 \$ (21,858) \$ 856,075

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

Object	Description	Amount
01	Recreation Superintendent, Recreation Coordinator (2), 1/2 Administrative Specialist (1/2 in Parks)	\$ 304,178
02	Overtime	\$ 2,000
03	Summer recreation staff - Recreation Leader 1 (4), Recreation Leader 2 (3), Intern (1)	\$ 50,000
06	FICA	\$ 27,536
07	IPERS	\$ 28,572
09	Group insurance	\$ 34,480
11	Allowance	\$ 75
13	Deferred compensation City match	\$ 6,053
21	Program advertising / marketing (radio, FB ads, Canva, etc.)	\$ 1,500
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	\$ 105,000
	Subsidy for aquatic programs (Goldfish and Clive Aquatic Center)	\$ 40,000
27	Computer software and supplies	\$ 500
28	American License fees, ASCAP, BMI (broadcast permit)	\$ 1,100
	Iowa Parks and Recreation Association annual membership - Recreation Superintendent, Coordinator (2)	\$ 540
	National Miracle League Organization - Annual membership fee	\$ 600
35	Copy machine maintenance / repairs / toner	\$ 2,000
	Flyers, schedules and brochures	\$ 550
	Marketing and promotions - print, digital, programs, events	\$ 14,000
46	Iowa Parks and Recreation Fall workshop - Ankeny, IA (3)	\$ 600
	Iowa Parks and Recreation Spring conference - Sioux City, IA (3)	\$ 600
	Mileage reimbursements (Rec Superintendent, Rec Coordinator (3), Rec Intern)	\$ 500
	Staff development training / workshops - local	\$ 400
48	Wellness Center - phone, cable service	\$ 500
	Wellness Center - utilities (water, gas, electric)	\$ 2,600
56	Fleet management - overhead and equipment contribution	\$ 560
	Fleet management - repair and maintenance supplies	\$ 500
58	Office supplies	\$ 1,200
59	Recreation program supplies	\$ 13,000
	Recreation program t-shirts	\$ 2,000
	Sales tax for facility rentals / programs / leagues	\$ 4,000
	Scholarship fund	\$ 2,250
	Signs / banners for special events	\$ 750
	Special events - concerts (4), Miracle on 86th St events (5), movies (3), Party in the Park (2), etc.	\$ 16,000
	Summer rec programs - transportation (buses for Kids Kamp)	\$ 8,000
60	First aid supplies	\$ 200
73	Equipment Replacement Fund contribution	\$ 8,750
81	Building maintenance fund contribution - PM repairs (Wellness)	\$ 7,156
	Building maintenance - contracted services (Wellness)	\$ 8,470
	Building maintenance - overhead and equipment	\$ 1,550

Function: Culture and Recreation

Activity: Recreation

Activity Notes

Object	Description	Amount
97 transfers	Transfer out to MAC fund	\$ 5,000
99	Special Revenue: Making a Connection (MAC) (Fund 196)	\$ 120,000
03	Making a Connection (MAC) Camp – program supervisor salaries, Mobile MAC salaries	\$ 65,000
59	MAC program supplies and Mobile MAC supplies , field trip transportation, admissions, t-shirts	\$ 55,000

FUNCTION: Culture and Recreation
ACTIVITY: Cemetery Maintenance

OVERVIEW: This activity maintains the McDivitt Grove Cemetery grounds.

CEMETERY MAINTENANCE

	FINANCIAL SUMMARY			
	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 RECOMM.
Personal services	-	-	-	-
Contractual & supply service	10,192	10,400	9,900	9,850
Capital outlay	-	-	-	-
Total expenditures	\$ 10,192	\$ 10,400	\$ 9,900	\$ 9,850
Fees	400	-	-	-
Grants	-	-	-	-
Other	939	692	718	636
Total revenue	\$ 1,339	\$ 692	\$ 718	\$ 636
Net amount supported by property taxes	\$ 8,853	\$ 9,708	\$ 9,182	\$ 9,214

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ A \$35,500 decrease in McDivitt Cemetery special revenue fund reflects the installation of three footings and columbaria in the prior year. This was the final area available to add columbaria to the cemetery.

FUTURE BUDGET CONSIDERATIONS

- ❖ In FY25, the final columbaria were purchased and installed at McDivitt Grove Cemetery, which makes a total of 8 columbarium at the site. Once filled, there will no longer have burial options at the cemetery. A policy will need to be created around use of the final funds available in the special revenue fund for further cemetery maintenance once all niches are filled and no further engraving costs will be incurred.

CULTURE AND RECREATION	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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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	10,059	9,400	9,400	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	133	1,000	500	450	(550)	450
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		\$ 10,192	\$ 10,400	\$ 9,900	\$ 9,850	\$ (550)	\$ 9,850

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	\$ 4,790	\$ 40,500	\$ 65,000	\$ 5,000	\$ (35,500)	\$ 5,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

CEMETERY MAINTENANCE

		\$ 14,982	\$ 50,900	\$ 74,900	\$ 14,850	\$ (36,050)	\$ 14,850
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Function: Culture and Recreation
Activity: Cemetery Maintenance

Activity Notes

Object	Description	Amount
23	Contract maintenance	\$ 7,900
	Tree maintenance	\$ 1,500
51	Turf chemicals, miscellaneous supplies	\$ 450
99	Special Revenue: McDivitt Cemetery (Fund 192)	\$ 5,000



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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	290,768	301,143	285,900	310,651
Contractual & supply service	163,794	189,845	190,287	235,295
Capital outlay	123,225	104,239	102,739	104,169
Total expenditures	\$ 577,787	\$ 595,227	\$ 578,926	\$ 650,115
Fees	124,820	75,000	100,000	115,000
Grants	-	-	-	-
Other	53,251	39,632	42,014	41,978
Total revenue	\$ 178,071	\$ 114,632	\$ 142,014	\$ 156,978
Net amount supported by property taxes	\$ 399,716	\$ 480,595	\$ 436,912	\$ 493,137

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$9,500, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee.
- ↑ An increase of \$10,000 in professional services reflect an increase in instructor costs due to expanded program offerings.
- ↑ An increase of \$43,500 in operating supplies represents an increase in off-site and on-site trips and events.
- ↑ An increase of \$6,500 in equipment replacement fund contributions represents the annual accumulation for the van replacement, previously paid for in the Recreation Department.
- ↑ An increase of \$12,500 in building maintenance fund contributions is the result of additional overhead and equipment costs being allocated to applicable departments in FY26.

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.
- ❖ 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.
- ❖ Demand for senior services will continue to grow. With approximately 28% of the state’s population is 55+, Iowa’s population aging rate is among the highest in the U.S.. Today’s newest seniors are increasingly health-conscious and wanting to learn and try new things.
- ❖ 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 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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460 SENIOR RECREATION CENTER

PERSONAL SERVICES

01	Salaries	\$ 202,754	\$ 215,397	\$ 205,000	\$ 228,004	\$ 12,607	\$ 237,124
02	Overtime	279	-	200	-	-	-
03	Part-time	6,903	8,000	8,000	8,000	-	8,320
04	Witness fees	-	-	-	-	-	-
06	FICA	14,774	17,411	15,000	18,385	974	19,139
07	Retirement - IPERS	19,166	21,038	19,000	22,171	1,133	23,169
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	44,149	35,000	35,000	29,554	(5,446)	29,554
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	2,743	4,297	3,700	4,537	240	4,742
Sub-Total		\$ 290,768	\$ 301,143	\$ 285,900	\$ 310,651	\$ 9,508	\$ 322,048

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 1,478	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
22	Recruitment	571	-	442	-	-	-
23	Professional services	70,223	91,000	91,000	101,000	10,000	101,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	2,991	2,750	2,750	3,000	250	3,000
28	Dues and memberships	1,251	1,660	1,660	1,800	140	1,800
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	85	135	135	135	-	135
35	Printing and copying	8,084	15,800	15,800	8,500	(7,300)	8,500
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	75	1,000	1,000	200	(800)	200
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	3,854	4,600	4,600	2,100	(2,500)	2,100
48	Utility service	21,339	32,000	32,000	33,000	1,000	33,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	3,509	4,700	4,700	4,000	(700)	4,000
54	Minor equipment	1,682	1,500	1,500	1,500	-	1,500
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	1,060	1,060	1,060
57	Vehicle operation supplies	-	-	-	800	800	800
58	Office supplies	2,336	2,500	2,500	2,500	-	2,500
59	Operating supplies	46,129	30,500	30,500	74,000	43,500	74,000
60	Safety and medical supplies	187	200	200	200	-	200
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 163,794	\$ 189,845	\$ 190,287	\$ 235,295	\$ 45,450	\$ 235,295

CAPITAL OUTLAY

71	Equipment	\$ 6,975	\$ 9,500	\$ 8,000	\$ -	\$ (9,500)	\$ -
72	Furniture and fixtures	15,011	9,500	9,500	-	(9,500)	-
73	Equipment replacement fund	-	-	-	6,500	6,500	6,500
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	101,239	85,239	85,239	97,669	12,430	97,669
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 123,225	\$ 104,239	\$ 102,739	\$ 104,169	\$ (70)	\$ 104,169

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ 1,666	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 10,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

SENIOR RECREATION CENTER

		\$ 579,453	\$ 600,227	\$ 583,926	\$ 660,115	\$ 59,888	\$ 671,512
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Function: Culture and Recreation
Activity: Senior Recreation Center

Activity Notes

Object	Description	Amount
01	Senior Recreation Center Supervisor, Recreation Coordinator, Recreation Specialist	\$ 228,004
03	Senior Center Intern, Admin. Sub.	\$ 8,000
06	FICA	\$ 18,385
07	IPERS	\$ 22,171
09	Group insurance	\$ 29,554
13	Deferred compensation City match	\$ 4,537
21	Advertisements and program promotion	\$ 1,500
23	Professional services (contracted program instructors)	\$ 101,000
27	Computer software and supplies	\$ 500
	My Senior Center program management fee	\$ 1,500
	Sportsman - new software module	\$ 1,000
28	American License fee (broadcast permit - ASCAP and BMI)	\$ 900
	Iowa Parks and Recreation Association (IPRA) dues - Supervisor, Coordinator, Specialist	\$ 540
	National Recreation and Park Association dues (NRPA) - Supervisor, Coordinator	\$ 360
32	Staff logo shirts (3)	\$ 135
35	Mailing and printing newsletters / marketing, envelopes, stamps	\$ 6,000
	Marketing and promotions - digital program guide, programs, events, flyers, brochures, etc.	\$ 2,500
41	Maintenance and repair of appliances, fitness and office equipment	\$ 200
46	Iowa Parks and Recreation Fall workshop - Ankeny, IA (2)	\$ 400
	Iowa Parks and Recreation Spring conference - Sioux City, IA (2)	\$ 600
	Mileage reimbursements	\$ 500
	NRPA conference - virtual (Supervisor, Coordinator)	\$ 600
48	Telephone, water, electric, and natural gas	\$ 33,000
51	Landscape and outdoor maintenance supplies	\$ 1,000
	Maintenance supplies - kitchen, restroom cleaning, paper supplies	\$ 3,000
54	Minor equipment - small electronics, fans	\$ 700
	Weights and personal fitness equipment	\$ 800
56	Fleet management - overhead and equipment contribution	\$ 560
	Fleet management - repair and maintenance supplies	\$ 500
57	Fuel for van	\$ 800
58	SHIIP program office supplies - paper cartridges, general office supplies	\$ 500
	Stationery, copier supplies, computer lab supplies, paper, cartridges	\$ 2,000
59	Program supplies, kitchen and miscellaneous supplies, sales tax for leagues	\$ 2,000
59.2	Off-site trips and events	\$ 20,000
59.3	On-site events - concerts (2), craft classes, educational classes and workshops, facility rental, large special events / meals (6), small special events, social events and programs	\$ 52,000
60	First aid supplies	\$ 200
73	Equipment Replacement Fund contribution	\$ 6,500
81	Building maintenance fund contribution - PM repairs (Senior Ctr.)	\$ 55,598
	Building maintenance - contracted services (Senior Ctr.)	\$ 30,041
	Building maintenance - overhead and equipment	\$ 12,030

Function: Culture and Recreation
Activity: Senior Recreation Center

Activity Notes

Object	Description	Amount
99	Special Revenue: Senior Center Activities (Fund 199)	
71	Senior donation fund expenditures	\$ 10,000

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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	-	-	-	-
Contractual & supply service	1,307,188	1,456,686	1,355,917	1,415,872
Transfer out to General Fund	791,988	821,429	785,714	803,571
Total expenditures	\$ 2,099,176	\$ 2,278,115	\$ 2,141,631	\$ 2,219,443
Fees	-	-	-	-
Grants	-	-	-	-
Hotel Motel Tax receipts	2,217,568	2,300,000	2,200,000	2,250,000
Total revenue	\$ 2,217,568	\$ 2,300,000	\$ 2,200,000	\$ 2,250,000
Net amount used by (added to) fund balance	\$ (118,392)	\$ (21,885)	\$ (58,369)	\$ (30,557)

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ An overall expense decrease of \$40,800 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 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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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	1,307,188	1,456,686	1,355,917	1,415,872	(40,814) 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		\$ 1,307,188	\$ 1,456,686	\$ 1,355,917	\$ 1,415,872	\$ (40,814) \$ 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	791,988	821,429	785,714	803,571	(17,858) 839,286
Sub-total		\$ 791,988	\$ 821,429	\$ 785,714	\$ 803,571	\$ (17,858) \$ 839,286

OPERATING BUDGET SUB-TOTAL

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

CULTURAL AND CONVENTION - HOT	\$ 2,099,176	\$ 2,278,115	\$ 2,141,631	\$ 2,219,443	\$ (58,672)	\$ 2,232,144
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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	\$ 642,857
	Convention and Visitors Bureau - annual 2/7th contribution per 28E agreement	\$ 642,857
	Urbandale Lions Club - tent repair and utility carts (2)	\$ 5,000
	J-Hawk Soccer Club - storage shed and 50% match for soccer goals (4)	\$ 10,000
	Urbandale Community School Music program - baritone saxophone purchase	\$ 5,158
	Urbandale 4th of July Committee - fireworks display support	\$ 10,000
	Urbandale Girls Recreation Association - parking lot payment, 50% match for field lighting and bathroom renovation	\$ 25,000
	Des Moines Childrens Museum - contribution towards water table installation	\$ 5,000
	VFW Post 9668 - replace food service trailer and generator	\$ 20,000
	Urbandale special events sponsorship	\$ 50,000
97 transfers	Transfer out to General Fund	\$ 803,571

Requests funded through other General Fund departments:

370 Comm. Svcs	Waukeee Area Christian Services - facility security system upgrade	\$ 5,000
370 Comm. Svcs	Urbandale Community Action Network - rental assistance and operations	\$ 50,000
370 Comm. Svcs	Urbandale Food Pantry - facility costs and community garden installation	\$ 50,000
520 Econ Dev.	Greater Des Moines Partnership - media placements in national / regional publications	\$ 36,000
520 Econ Dev.	Des Moines Airport Authority (year 4 of 6)	\$ 221,895
610 Mayor/Coun.	American Legion Post 663 - tuition for state conference (3) and school flag essay contest	\$ 3,175
610 Mayor/Coun.	VFW Post 9668 - Teacher of the Year awards and student essay contest	\$ 1,375



COMMUNITY & ECON. DEV.	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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500 COMMUNITY AND ECONOMIC DEVELOPMENT SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 1,391,957	\$ 1,564,167	\$ 1,565,000	\$ 1,670,299	\$ 106,132	\$ 1,737,110
02	Overtime	15,034	16,000	16,000	16,000	-	16,000
03	Part-time	3,733	6,000	6,000	6,000	-	6,000
04	Witness fees	-	-	-	-	-	-
06	FICA	106,152	123,055	120,000	131,184	8,129	135,420
07	Retirement - IPERS	132,820	149,030	147,250	158,633	9,603	163,983
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	242,549	217,391	217,391	205,205	(12,186)	211,153
11	Allowance	15,798	18,939	18,923	18,939	-	18,939
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	33,530	37,958	36,900	40,374	2,416	41,571
Sub-Total		\$ 1,941,573	\$ 2,132,540	\$ 2,127,464	\$ 2,246,634	\$ 114,094	\$ 2,330,176

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 57,196	\$ 73,000	\$ 73,000	\$ 72,100	\$ (900)	\$ 72,100
22	Recruitment	194	200	200	5,200	5,000	200
23	Professional services	68,182	252,250	242,850	96,250	(156,000)	96,250
24	Contributions to other agencies	88,760	311,380	311,380	311,380	-	311,380
27	Data processing	46,686	44,950	44,950	42,950	(2,000)	42,950
28	Dues and memberships	5,308	7,853	7,853	7,688	(165)	7,688
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	30	315	315	315	-	315
35	Printing and copying	2,774	9,450	9,450	6,950	(2,500)	6,950
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	23,349	34,935	29,500	34,285	(650)	34,285
48	Utility service	20,869	17,950	17,950	17,300	(650)	17,300
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	986	400	493	400	-	400
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	8,850	7,000	7,000	5,050	(1,950)	5,050
57	Vehicle operation supplies	7,836	8,700	8,000	8,700	-	8,700
58	Office supplies	2,468	4,100	4,100	3,500	(600)	3,500
59	Operating supplies	6,875	26,300	20,000	23,000	(3,300)	23,000
60	Safety and medical supplies	817	750	750	750	-	750
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 341,180	\$ 799,533	\$ 777,791	\$ 635,818	\$ (163,715)	\$ 630,818

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	48,959	48,959	48,959	41,313	(7,646)	41,313
74	Office equipment	-	1,100	1,100	3,500	2,400	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	1,277,203	2,200,000	1,721,000	3,250,000	1,050,000	3,750,000
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	31,426	30,976	30,976	35,506	4,530	35,506
97	Transfers out	12,481,550	14,230,698	14,221,981	11,277,263	(2,953,435)	6,587,063
Sub-total		\$ 13,839,138	\$ 16,511,733	\$ 16,024,016	\$ 14,607,582	\$ (1,904,151)	\$ 10,413,882

OPERATING BUDGET SUB-TOTAL \$ 16,121,891 \$ 19,443,806 \$ 18,929,271 \$ 17,490,034 \$ (1,953,772) \$ 13,374,876

99	Special Revenue fund items	\$ 250,449	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

COMMUNITY AND ECONOMIC DEVELOPMENT SUMMARY

		\$ 16,372,340	\$ 19,543,806	\$ 19,029,271	\$ 17,590,034	\$ (1,953,772)	\$ 13,474,876
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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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	260,114	296,347	290,483	318,362
Contractual & supply service	124,353	553,372	548,872	424,772
Capital outlay	-	100,000	100,000	100,000
Total expenditures	\$ 384,467	\$ 949,719	\$ 939,355	\$ 843,134
Fees	-	-	-	-
Grants	9,070	10,000	14,000	10,000
Other	35,434	63,235	68,172	54,441
Total revenue	\$ 44,504	\$ 73,235	\$ 82,172	\$ 64,441
Net amount supported by property taxes	\$ 339,963	\$ 876,484	\$ 857,183	\$ 778,693

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$22,000, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee.
- ↓ A decrease of \$126,000 in professional services reflects the final stages of implementation for the downtown corridor design and construction.

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 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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520 ECONOMIC DEVELOPMENT

PERSONAL SERVICES

01	Salaries	\$ 184,238	\$ 214,928	\$ 211,000	\$ 236,313	\$ 21,385	\$ 245,765
02	Overtime	-	-	-	-	-	-
03	Part-time	3,733	6,000	6,000	6,000	-	6,000
04	Witness fees	-	-	-	-	-	-
06	FICA	14,354	17,633	17,000	19,307	1,674	19,876
07	Retirement - IPERS	17,392	20,825	19,950	22,784	1,959	23,200
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	29,433	23,333	23,333	19,703	(3,630)	19,703
11	Allowance	4,800	6,316	6,300	6,316	-	6,316
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	6,164	7,312	6,900	7,939	627	8,047
Sub-Total		\$ 260,114	\$ 296,347	\$ 290,483	\$ 318,362	\$ 22,015	\$ 328,907

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 57,196	\$ 73,000	\$ 73,000	\$ 72,100	\$ (900)	\$ 72,100
22	Recruitment	194	200	200	200	-	200
23	Professional services	7,110	177,850	177,850	51,850	(126,000)	51,850
24	Contributions to other agencies	42,837	264,732	264,732	264,732	-	264,732
27	Data processing	2,894	3,000	3,000	3,000	-	3,000
28	Dues and memberships	1,490	2,900	2,900	2,800	(100)	2,800
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	30	90	90	90	-	90
35	Printing and copying	674	4,500	4,500	3,500	(1,000)	3,500
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	7,596	9,500	9,500	9,500	-	9,500
48	Utility service	358	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	284	1,100	1,100	500	(600)	500
59	Operating supplies	3,661	16,500	12,000	16,500	-	16,500
60	Safety and medical supplies	29	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 124,353	\$ 553,372	\$ 548,872	\$ 424,772	\$ (128,600)	\$ 424,772

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	-	100,000	100,000	100,000	-	100,000
Sub-total		\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000

OPERATING BUDGET SUB-TOTAL

OPERATING BUDGET SUB-TOTAL		\$ 384,467	\$ 949,719	\$ 939,355	\$ 843,134	\$ (106,585)	\$ 853,679
99	Special Revenue fund items	\$ 250,449	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

ECONOMIC DEVELOPMENT		\$ 634,916	\$ 1,049,719	\$ 1,039,355	\$ 943,134	\$ (106,585)	\$ 953,679
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Function: Community and Economic Development
Activity: Economic Development

Activity Notes

Object	Description	Amount
01	Director, Specialist II	\$ 236,313
03	Intern	\$ 6,000
06	FICA	\$ 19,307
07	IPERS	\$ 22,784
09	Group insurance	\$ 19,703
11	On the Spot awards, phone allowance (2), vehicle allowance (1)	\$ 6,316
13	Deferred compensation City match	\$ 7,939
21	Advertisements	\$ 10,000
	Downtown Urbandale branding campaign	\$ 5,000
	Iowa Commercial Real Estate expo	\$ 3,000
	Sponsorships and promotional forums	\$ 10,000
	Urbandale Business Connection annual cost	\$ 44,100
22	Advertising / background checks	\$ 200
23	Photography	\$ 1,000
	Professional copywriting for Urbandale Business Connection	\$ 5,850
	Implementation of corridor studies and comp plan	\$ 25,000
23.2	TIF development agreement legal fees	\$ 20,000
24	Des Moines Airport Authority - new terminal project (payment 4 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 (HubSpot)	\$ 2,000
	Website modifications	\$ 1,000
28	CREW Iowa Membership (1)	\$ 400
	International Economic Development Council (IEDC) city membership	\$ 700
	Iowa Commercial Real Estate Association (ICREA) (2)	\$ 300
	Professional Developers of Iowa (PDI) (2)	\$ 800
	Technology Association of Iowa	\$ 600
32	City logo shirts (2)	\$ 90
35	Map making and marketing material	\$ 500
	Postage for mailings and promotions	\$ 3,000
46	DCDM 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	\$ 500
59	Broker / developer / existing business meetings and Urban Loop events	\$ 4,500
	Urbandale Career Con	\$ 3,000
	Urbandale Uplift Project	\$ 9,000
97 transfers	RLF Loan Fund capital contribution	\$ 100,000

Function: Community and Economic Development
Activity: Economic Development

Activity Notes

Object	Description	Amount
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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	1,659,656	1,805,468	1,806,256	1,880,688
Contractual & supply service	216,827	246,161	228,919	211,046
Capital outlay	80,385	81,035	81,035	80,319
Total expenditures	\$ 1,956,868	\$ 2,132,664	\$ 2,116,210	\$ 2,172,053
Fees	1,762,090	1,169,000	1,291,000	290,500
Grants	-	-	-	-
Other	180,352	141,999	153,580	140,249
Total revenue	\$ 1,942,442	\$ 1,310,999	\$ 1,444,580	\$ 430,749
Net amount supported by property taxes	\$ 14,426	\$ 821,665	\$ 671,630	\$ 1,741,304

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$75,300, which includes normal salary and benefit increases for existing staff, offset by lower cost for group insurance costs per employee.
- ↓ A decrease of \$30,000 in professional services relates primarily to timing of the Comprehensive plan completion and work on annexation.
- ↓ A decrease of \$7,700 in equipment replacement expense is the result of the City reaching adequate contribution levels on equipment that experienced inflationary price increases.
- ↑ An increase of \$4,600 in building maintenance fund contributions is the result of additional overhead and equipment costs being allocated to applicable departments in FY26.

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 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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540 COMMUNITY DEVELOPMENT

PERSONAL SERVICES

01	Salaries	\$ 1,207,719	\$ 1,349,239	\$ 1,354,000	\$ 1,433,986	\$ 84,747	\$ 1,491,345
02	Overtime	15,034	16,000	16,000	16,000	-	16,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	91,798	105,422	103,000	111,877	6,455	115,544
07	Retirement - IPERS	115,428	128,205	127,300	135,849	7,644	140,783
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	191,313	163,333	163,333	137,918	(25,415)	137,918
11	Allowance	10,998	12,623	12,623	12,623	-	12,623
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	27,366	30,646	30,000	32,435	1,789	33,524
Sub-Total		\$ 1,659,656	\$ 1,805,468	\$ 1,806,256	\$ 1,880,688	\$ 75,220	\$ 1,947,737

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	5,000	5,000	-
23	Professional services	61,072	74,400	65,000	44,400	(30,000)	44,400
24	Contributions to other agencies	45,923	46,648	46,648	46,648	-	46,648
27	Data processing	43,792	41,950	41,950	39,950	(2,000)	39,950
28	Dues and memberships	3,818	4,953	4,953	4,888	(65)	4,888
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	225	225	225	-	225
35	Printing and copying	2,100	4,950	4,950	3,450	(1,500)	3,450
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	15,753	25,435	20,000	24,785	(650)	24,785
48	Utility service	20,511	17,950	17,950	17,300	(650)	17,300
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	986	400	493	400	-	400
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	8,850	7,000	7,000	5,050	(1,950)	5,050
57	Vehicle operation supplies	7,836	8,700	8,000	8,700	-	8,700
58	Office supplies	2,184	3,000	3,000	3,000	-	3,000
59	Operating supplies	3,214	9,800	8,000	6,500	(3,300)	6,500
60	Safety and medical supplies	788	750	750	750	-	750
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 216,827	\$ 246,161	\$ 228,919	\$ 211,046	\$ (35,115)	\$ 206,046

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	48,959	48,959	48,959	41,313	(7,646)	41,313
74	Office equipment	-	1,100	1,100	3,500	2,400	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	31,426	30,976	30,976	35,506	4,530	35,506
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 80,385	\$ 81,035	\$ 81,035	\$ 80,319	\$ (716)	\$ 76,819

OPERATING BUDGET SUB-TOTAL \$ 1,956,868 \$ 2,132,664 \$ 2,116,210 \$ 2,172,053 \$ 39,389 \$ 2,230,602

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

COMMUNITY DEVELOPMENT \$ 1,956,868 \$ 2,132,664 \$ 2,116,210 \$ 2,172,053 \$ 39,389 \$ 2,230,602

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	\$ 1,433,986
02	Overtime	\$ 16,000
06	FICA	\$ 111,877
07	IPERS	\$ 135,849
09	Group insurance	\$ 137,918
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	\$ 32,435
22	Recruitment	\$ 5,000
23	Comprehensive Plan implementation / annexation	\$ 25,000
	Contracted services for code violation remedy (mowing, snow removal, remedial work, etc.)	\$ 3,000
	Outsource record scanning	\$ 5,000
	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
	Citizenserve annual maintenance (\$1,800 per user)	\$ 36,000
	iPad replacement or battery (1)	\$ 1,000
	UPS Workstations backup / battery (3 per year)	\$ 300
	View Companion Pro-software maintenance (9)	\$ 150
28	APA (3) and ASLA (1) memberships; library resource materials	\$ 2,000
	International Association of Electrical Inspectors (IAEI) - membership (3)	\$ 360
	International Association of Plumbing and 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 (9)	\$ 220
	Iowa Association of Building Officials (IABO) - membership (9)	\$ 260
	Iowa Permit Technician Association (IPTA) - membership (2)	\$ 100
	State of Iowa - electrical license renewal (2)	\$ 800
	National Fire Protection Association - NFPA membership (1)	\$ 200
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	\$ 3,000
46	American Planning Association National Conf. 2026 - Detroit, AICP CEU (2)	\$ 3,000
	Customer service training (1)	\$ 400
	Eastern Iowa Construction Code Council (EICCC) - training CEU (4)	\$ 350
	Educational Institute - Loveland, CO; Las Vegas, NV - CO CEU (1)	\$ 2,600
	IABO - local training - CEU qualified (8)	\$ 2,400
	IAEI - training for state license - CEU (2)	\$ 1,000

Function: Community and Economic Development
Activity: Community Development

Activity Notes

Object	Description	Amount
46 cont.	ICC - AMB / code hearings - Cleveland, OH CEU (1)	\$ 2,500
	ICC - Committee Action hearings - Hartford, CT CEU (1)	\$ 2,500
	ICC - Inspector new certificate exams, ICC-CEU	\$ 920
	ICC - Online CEU webinars (4)	\$ 240
	ICC Region III Education Institute - Minneapolis, MN CEU (2)	\$ 4,000
	lowAce Housing Officials - local training, CEU qualified	\$ 975
	IPTA - training CEU (2)	\$ 300
	Local and regional planning workshops or seminars for professional CEUs	\$ 3,000
	Mid Iowa Construction Code Council (MICCC) - Training CEU (4)	\$ 350
	Mileage reimbursement	\$ 250
48	Cell phone service (4) and iPads with data plan (8)	\$ 5,500
	Electric, gas, telephone, data, water	\$ 11,000
	Iowa Network Services (INS)	\$ 800
51	Janitorial supplies	\$ 400
56	Fleet management - overhead and equipment contribution	\$ 3,450
	Fleet management - repair and maintenance supplies	\$ 1,600
57	Fuel	\$ 8,700
58	Paper, office and printer supplies	\$ 3,000
59	Code books 2024 (hardcopy and PDF)	\$ 3,000
	Developer pre-construction info lunch combined with staff training	\$ 2,000
	Disaster Assessment Team - designated materials	\$ 500
	Operating supplies (measuring tapes, test instruments, etc.)	\$ 500
	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	\$ 41,313
74	TV display - Conference Room D	\$ 3,500
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)	\$ 11,162
	Building maintenance - overhead and equipment	\$ 4,330

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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	-	-	-	-
Contractual & supply service	-	-	-	-
Capital outlay	13,758,753	16,330,698	15,842,981	14,427,263
Total expenditures	\$ 13,758,753	\$ 16,330,698	\$ 15,842,981	\$ 14,427,263
Fees	-	-	-	-
Grants	-	-	-	-
Other	9,587,750	11,279,803	11,493,103	11,761,654
Total revenue	\$ 9,587,750	\$ 11,279,803	\$ 11,493,103	\$ 11,761,654
Net amount (added to) used by fund balance	\$ 4,171,003	\$ 5,050,895	\$ 4,349,878	\$ 2,665,609

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$1,050,000 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, Fawn Creek, Westover and Merle Hay TIF Districts. The City executes formal development agreements with each property.
- ↓ A decrease of \$2,953,000 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 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. FY26 certified revenues will be collected at 35% of available increment.

COMMUNITY & ECON. DEV.	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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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	1,277,203	2,200,000	1,721,000	3,250,000	1,050,000	3,750,000
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out to Debt Service	12,481,550	14,130,698	14,121,981	11,177,263	(2,953,435)	6,487,063
Sub-total		\$ 13,758,753	\$ 16,330,698	\$ 15,842,981	\$ 14,427,263	\$ (1,903,435)	\$ 10,237,063

OPERATING BUDGET SUB-TOTAL

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

TAX INCREMENT FINANCING FUND	\$ 13,758,753	\$ 16,330,698	\$ 15,842,981	\$ 14,427,263	\$ (1,903,435)	\$ 10,237,063
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Function: Community and Economic Development Activity: Tax Increment Financing (TIF) Fund
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Activity Notes

Object	Description	Amount
77	Tax Increment Financing (TIF) rebates	\$ 3,250,000
97 transfers	Transfer out to Debt Service Fund to cover debt service payments for DUNA TIF district	\$ 521,150
	Transfer out to Debt Service Fund to cover debt service payments for NW Market TIF district	\$ 5,596,113
	Transfer out to Debt Service Fund to early retire 2020B TIF bonds	\$ 5,060,000



GENERAL GOVERNMENT	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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600 GENERAL GOVERNMENT SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 1,954,251	\$ 2,497,473	\$ 2,469,200	\$ 2,586,600	\$ 89,127	\$ 2,690,063
02	Overtime	161	-	-	-	-	-
03	Part-time	104,036	106,899	114,700	110,974	4,075	115,453
04	Witness fees	-	-	-	-	-	-
06	FICA	149,519	193,596	181,530	206,528	12,932	272,781
07	Retirement - IPERS	189,955	248,582	238,996	256,824	8,242	264,841
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	323,397	326,086	326,086	307,807	(18,279)	316,730
11	Allowance	36,974	48,005	47,380	46,997	(1,008)	46,997
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	53,658	79,612	74,486	96,202	16,590	104,924
Sub-Total		\$ 2,811,951	\$ 3,500,253	\$ 3,452,378	\$ 3,611,932	\$ 111,679	\$ 3,811,789

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 42,494	\$ 50,600	\$ 50,600	\$ 48,800	\$ (1,800)	\$ 48,800
22	Recruitment	662	40,000	40,324	3,000	(37,000)	-
23	Professional services	343,062	551,830	546,325	559,910	8,080	564,850
24	Contributions to other agencies	16,728	26,750	26,750	36,300	9,550	33,750
27	Data processing	610,676	1,184,931	1,134,600	769,262	(415,669)	704,350
28	Dues and memberships	31,963	46,200	45,790	37,810	(8,390)	37,810
29	Insurance	578,000	599,184	599,184	837,989	238,805	850,000
32	Uniforms and laundry	700	1,530	1,530	1,620	90	1,620
35	Printing and copying	54,814	63,450	58,000	57,450	(6,000)	57,900
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	100	-	-	(100)	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	44,001	75,055	71,270	84,335	9,280	84,335
48	Utility service	42,880	34,100	40,400	40,400	6,300	40,400
49	Petty cash	-	100	100	100	-	100
51	Maintenance supplies	1,750	1,000	1,000	1,800	800	1,800
54	Minor equipment	646	2,000	1,272	500	(1,500)	500
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	1,000	1,000	1,000	1,060	60	1,060
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	8,517	10,700	10,700	8,400	(2,300)	8,400
59	Operating supplies	22,440	36,280	36,089	32,880	(3,400)	32,880
60	Safety and medical supplies	307	205	155	220	15	220
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 1,800,640	\$ 2,725,015	\$ 2,665,089	\$ 2,521,836	\$ (203,179)	\$ 2,468,775

CAPITAL OUTLAY

71	Equipment	\$ -	\$ 3,500	\$ 3,500	\$ 14,000	\$ 10,500	\$ -
72	Furniture and fixtures	125,299	12,600	12,600	-	(12,600)	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	1,000	869	1,000	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	124,586	124,816	124,816	146,596	21,780	146,596
97	Transfers out to Debt Service	-	-	-	-	-	-
Sub-total		\$ 249,885	\$ 141,916	\$ 141,785	\$ 161,596	\$ 19,680	\$ 146,596

OPERATING BUDGET SUB-TOTAL \$ 4,862,476 \$ 6,367,184 \$ 6,259,252 \$ 6,295,364 \$ (71,820) \$ 6,427,160

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

GENERAL GOVERNMENT SUMMARY \$ 4,862,476 \$ 6,392,184 \$ 6,259,252 \$ 6,320,364 \$ (71,820) \$ 6,452,160



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

MAYOR and COUNCIL

FINANCIAL SUMMARY				
	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	52,735	62,681	60,426	63,478
Contractual & supply service	86,448	139,660	139,660	110,010
Capital outlay	-	-	-	-
Total expenditures	\$ 139,183	\$ 202,341	\$ 200,086	\$ 173,488
Fees	-	-	-	-
Grants	-	-	-	-
Other	12,828	13,472	14,521	11,202
Total revenue	\$ 12,828	\$ 13,472	\$ 14,521	\$ 11,202
Net amount supported by property taxes	\$ 126,355	\$ 188,869	\$ 185,565	\$ 162,286

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$33,500 in professional services reflects the additional services related to the strategic planning process and a US Postal Service lobbyist, offset by being an off-year for doing a National Biennial Community Survey.
- ↓ A decrease of \$40,000 in data processing reflects the completion of the Council chambers technology and equipment upgrades.
- ↓ A decrease of \$9,600 in dues and memberships is related to the removal of the prior year Urbandale Chamber of Commerce Leadership Institute budget item.
- ↓ A decrease of \$18,500 in operating supplies is the result of relocating citywide budget items to the specific departments responsible for their execution.

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 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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610 MAYOR and COUNCIL

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	47,875	54,500	54,500	55,250	750	57,500
04	Witness fees	-	-	-	-	-	-
06	FICA	1,379	4,169	1,580	4,216	47	4,399
07	Retirement - IPERS	3,481	4,012	4,346	4,012	-	5,428
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ 52,735	\$ 62,681	\$ 60,426	\$ 63,478	\$ 797	\$ 67,327

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	31,430	20,000	20,000	53,500	33,500	55,000
24	Contributions to other agencies	1,175	6,750	6,750	11,300	4,550	8,750
27	Data processing	-	41,000	41,000	1,000	(40,000)	1,000
28	Dues and memberships	22,483	32,620	32,620	23,070	(9,550)	23,070
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	435	540	540	540	-	540
35	Printing and copying	117	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	18,254	18,750	18,750	19,100	350	19,100
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	66	-	-	-	-	-
59	Operating supplies	12,488	20,000	20,000	1,500	(18,500)	1,500
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 86,448	\$ 139,660	\$ 139,660	\$ 110,010	\$ (29,650)	\$ 108,960

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

Function: General Government
Activity: Mayor and City Council

Activity Notes

Object	Description	Amount
03	Mayor	\$ 12,750
	City Council (5)	\$ 42,500
06	FICA	\$ 4,216
07	IPERS	\$ 4,012
23	Metro Coalition regional lobbyist	\$ 3,500
	Joint marketing campaign	\$ 2,000
	Strategic planning process	\$ 25,000
	US Postal Service lobbyist	\$ 23,000
24	Capital Crossroads contribution	\$ 5,000
	External funding grant program: VFW Post 9668	\$ 1,375
	External funding grant program: American Legion Post 663	\$ 3,175
	Home Base Iowa incentives	\$ 1,500
	Metropolitan Advisory Committee (MAC) annual contribution	\$ 250
27	Misc. technology equipment	\$ 1,000
28	Iowa League of Cities	\$ 14,870
	Mid-Iowa Association of Local Government (MIALG) membership	\$ 600
	Miscellaneous subscriptions	\$ 100
	Urbandale Chamber of Commerce	\$ 7,500
32	City logo shirts (12)	\$ 540
46	City Council work sessions	\$ 1,000
	Greater Des Moines Partnership annual dinner - table sponsorship	\$ 1,850
	Greater Des Moines Partnership legislative trip - Washington DC (6 @ \$2,625)	\$ 15,750
	Miscellaneous local workshops and meetings	\$ 500
59	Community event supplies	\$ 1,500



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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	706,977	920,455	919,850	870,201
Contractual & supply service	12,372	63,475	63,780	35,150
Capital outlay	-	-	-	-
Total expenditures	\$ 719,349	\$ 983,930	\$ 983,630	\$ 905,351
Fees	-	-	-	-
Grants	-	-	-	-
Other	66,298	65,513	71,385	58,458
Total revenue	\$ 66,298	\$ 65,513	\$ 71,385	\$ 58,458
Net amount supported by property taxes	\$ 653,051	\$ 918,417	\$ 912,245	\$ 846,893

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ Overall personnel costs decreased by \$50,000, which reflects normal salary and benefit increases for existing staff, the removal of accrual payouts associated with the retirement of the previous City Manager, and the relocation of the 50% Deputy City Clerk position to be fully in the Clerk’s budget.
- ↓ A decrease of \$38,000 in recruitment reflects the completion of costs associated with utilizing an external firm to run a national recruitment for a new City Manager in FY25.
- ↑ An increase of \$7,800 in training and development reflects additional training opportunities for the 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 intergovernmental and regional dynamics, may warrant a revised or expanded City Manager’s Office staff structure to maintain an efficient and productive municipal organization that meets expectations of elected officials and other stakeholders.

GENERAL GOVERNMENT	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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615 CITY MANAGER

PERSONAL SERVICES

01	Salaries	\$ 539,873	\$ 710,855	\$ 710,000	\$ 662,927	\$ (47,928)	\$ 689,444
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	37,225	44,694	44,600	46,784	2,090	108,811
07	Retirement - IPERS	49,679	68,467	68,400	63,954	(4,513)	65,084
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	51,507	52,500	52,500	39,405	(13,095)	39,405
11	Allowance	14,784	16,350	16,350	16,350	-	16,350
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	13,909	27,589	28,000	40,781	13,192	47,094
Sub-Total		\$ 706,977	\$ 920,455	\$ 919,850	\$ 870,201	\$ (50,254)	\$ 966,188

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	40,000	40,000	2,000	(38,000)	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	1,000	1,000	2,000	1,000	2,000
28	Dues and memberships	4,632	6,600	6,600	8,210	1,610	8,210
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	180	180	180	-	180
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	5,608	11,950	11,950	19,700	7,750	19,700
48	Utility service	1,285	2,000	2,000	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	1,300	500	(800)	500
59	Operating supplies	569	400	705	500	100	500
60	Safety and medical supplies	29	45	45	60	15	60
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 12,372	\$ 63,475	\$ 63,780	\$ 35,150	\$ (28,325)	\$ 33,150

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		\$ 719,349	\$ 983,930	\$ 983,630	\$ 905,351	\$ (78,579)	\$ 999,338
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

CITY MANAGER

CITY MANAGER		\$ 719,349	\$ 983,930	\$ 983,630	\$ 905,351	\$ (78,579)	\$ 999,338
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Function: General Government
Activity: City Manager

Activity Notes

Object	Description	Amount
01	City Manager, Assistant City Manager, Risk Management / Support Services Director, Management Analyst	\$ 662,927
06	FICA	\$ 46,784
07	Retirement	\$ 63,954
09	Group insurance	\$ 39,405
11	On the Spot awards	\$ 150
	Vehicle Allowance (3)	\$ 16,200
13	Deferred compensation City match	\$ 40,781
22	Recruitment	\$ 2,000
27	Computer and monitor	\$ 1,000
	Remarkable tablet	\$ 1,000
28	Business Record subscription (2)	\$ 150
	International City / County Management Association (ICMA) (4)	\$ 4,800
	Iowa City / County Management Association (IaCMA) (4)	\$ 2,400
	International Economic Development Council (1)	\$ 385
	Miscellaneous publications	\$ 50
	Public Risk Management Association	\$ 425
32	City logo shirts (4)	\$ 180
46	ICMA annual conference - Tampa, FL (2)	\$ 6,000
	IaCMA statewide meetings (4)	\$ 2,000
	IMWCA state conference	\$ 1,000
	International Economic Development Council annual conference	\$ 3,000
	Iowa Municipal Management Institute (IMMI) conference (2)	\$ 4,000
	Metro Managers meetings	\$ 200
	Public Risk Management Association (1)	\$ 2,500
46.1	Tuition reimbursement	\$ 1,000
48	Cell phone (4)	\$ 2,000
58	Miscellaneous office supplies	\$ 500
59	Operating supplies for onsite meetings	\$ 500
60	MVR annual fees (4)	\$ 60
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	\$ 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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	597,582	617,575	614,015	642,948
Contractual & supply service	175,090	213,845	206,584	207,170
Capital outlay	-	-	-	-
Total expenditures	\$ 772,672	\$ 831,420	\$ 820,599	\$ 850,118
Fees	-	-	-	-
Grants	-	-	-	-
Other	71,212	55,359	59,553	54,892
Total revenue	\$ 71,212	\$ 55,359	\$ 59,553	\$ 54,892
Net amount supported by property taxes	\$ 701,460	\$ 776,061	\$ 761,046	\$ 795,226

SIGNIFICANT BUDGET IMPACTS: The budget includes:

- ↑ Overall personnel costs increased by \$25,400, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee.

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 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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620 FINANCE and RECORDS

PERSONAL SERVICES

01	Salaries	\$ 384,288	\$ 408,936	\$ 408,000	\$ 434,648	\$ 25,712	\$ 452,034
02	Overtime	-	-	-	-	-	-
03	Part-time	49,695	52,399	52,200	55,724	3,325	57,953
04	Witness fees	-	-	-	-	-	-
06	FICA	32,482	35,597	34,200	37,724	2,127	38,533
07	Retirement - IPERS	40,968	44,028	43,000	46,647	2,619	48,143
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	73,582	58,333	58,333	49,257	(9,076)	49,257
11	Allowance	5,616	6,416	6,416	6,416	-	6,416
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	10,951	11,866	11,866	12,532	666	13,079
Sub-Total		\$ 597,582	\$ 617,575	\$ 614,015	\$ 642,948	\$ 25,373	\$ 665,415

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	59,505	82,110	75,000	77,210	(4,900)	80,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	94,540	105,100	105,100	101,600	(3,500)	101,600
28	Dues and memberships	1,432	1,395	1,395	1,170	(225)	1,170
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	98	225	225	225	-	225
35	Printing and copying	8,987	10,450	10,000	9,900	(550)	9,900
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	4,574	8,350	8,350	10,850	2,500	10,850
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	100	100	100	-	100
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	287	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	5,522	6,000	6,000	6,000	-	6,000
59	Operating supplies	96	100	399	100	-	100
60	Safety and medical supplies	49	15	15	15	-	15
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 175,090	\$ 213,845	\$ 206,584	\$ 207,170	\$ (6,675)	\$ 209,960

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		\$ 772,672	\$ 831,420	\$ 820,599	\$ 850,118	\$ 18,698	\$ 875,375
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

FINANCE and RECORDS

FINANCE and RECORDS		\$ 772,672	\$ 831,420	\$ 820,599	\$ 850,118	\$ 18,698	\$ 875,375
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Function: General Government
Activity: Finance and Records

Activity Notes

Object	Description	Amount
01	Finance Director, Assistant Finance Director, Accountant I (2)	\$ 434,648
03	Accountant I (30 hours)	\$ 55,724
06	FICA	\$ 37,724
07	IPERS	\$ 46,647
09	Group insurance	\$ 49,257
11	On the Spot awards	\$ 200
	Vehicle allowance (1) and phone allowance (2)	\$ 6,216
13	Deferred compensation City match	\$ 12,532
23	509A certification filing fee	\$ 110
	Annual audit and A-133 audit	\$ 72,100
	Arbitrage study	\$ 3,000
	GFOA Certificate of Achievement fee	\$ 650
	Other services	\$ 500
	State filing fee for audit	\$ 850
27	GASB 34 infrastructure software maintenance contract	\$ 600
	PFX Engagement software license renewal	\$ 4,000
	New World Systems financial / payroll management software - remote hosted	\$ 90,000
	Remarkable tablets (3)	\$ 3,000
	Tyler Technologies ACFR Builder software renewal	\$ 4,000
28	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 and Central IA Chapter (2)	\$ 420
32	Logo shirts (5)	\$ 225
35	Copy machine maintenance	\$ 600
	Financial document printing (CIP, Budget, ACFR, report tabs)	\$ 2,200
	Postage and shipping cost	\$ 5,000
	Postage meter lease	\$ 2,100
46	CGFM certification process (registration, online courses, tests)	\$ 2,000
	CPE training for Asst. Director (120 hrs. per triennial period) - webinars and local	\$ 1,500
	CPE training for Finance Director (120 hrs. per triennial period) - webinars and local	\$ 1,500
	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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	513,930	773,884	745,048	801,184
Contractual & supply service	482,282	1,039,851	993,803	636,397
Capital outlay	-	3,500	3,500	-
Total expenditures	\$ 996,212	\$ 1,817,235	\$ 1,742,351	\$ 1,437,581
Fees	-	-	-	-
Grants	-	-	-	-
Other	91,814	120,997	126,448	92,824
Total revenue	\$ 91,814	\$ 120,997	\$ 126,448	\$ 92,824
Net amount supported by property taxes	\$ 904,398	\$ 1,696,238	\$ 1,615,903	\$ 1,344,757

SIGNIFICANT BUDGET IMPACTS: The budget includes:

- ↑ Overall personnel costs increased by \$27,300, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee.
- ↓ A decrease of \$19,700 in professional services reflects decreased need for server/network support.
- ↓ A decrease of \$382,400 in data processing reflects the completion of the large backup refresh project in FY25. The FY26 budget 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. The first major effort is in process in FY25 with the Engineering IDF. Staff will assess the police and fire department locations in future budgets.

GENERAL GOVERNMENT		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
625 TECHNOLOGY							
PERSONAL SERVICES							
01	Salaries	\$ 374,375	\$ 580,142	\$ 560,000	\$ 612,494	\$ 32,352	\$ 636,994
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	28,665	45,698	42,000	48,213	2,515	49,966
07	Retirement - IPERS	35,341	55,331	51,000	58,234	2,903	60,132
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	58,866	70,000	70,000	59,108	(10,892)	59,108
11	Allowance	6,532	8,048	8,048	7,640	(408)	7,640
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	10,151	14,665	14,000	15,495	830	16,151
Sub-Total		\$ 513,930	\$ 773,884	\$ 745,048	\$ 801,184	\$ 27,300	\$ 829,991
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	108	-	-	-
23	Professional services	24,125	83,000	83,000	63,350	(19,650)	64,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	450,605	944,556	900,000	562,162	(382,394)	500,000
28	Dues and memberships	87	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	180	180	270	90	270
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	5,454	8,100	7,500	8,100	-	8,100
48	Utility service	1,790	2,000	2,000	2,000	-	2,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	83	2,000	1,000	500	(1,500)	500
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	124	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	14	15	15	15	-	15
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 482,282	\$ 1,039,851	\$ 993,803	\$ 636,397	\$ (403,454)	\$ 574,885
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ 3,500	\$ 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	\$ 3,500	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 996,212	\$ 1,817,235	\$ 1,742,351	\$ 1,437,581	\$ (376,154)	\$ 1,404,876
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
TECHNOLOGY		\$ 996,212	\$ 1,817,235	\$ 1,742,351	\$ 1,437,581	\$ (376,154)	\$ 1,404,876

Function: General Government
Activity: Technology

Activity Notes

Object	Description	Amount
01	Technology Director, IT Administrators (3), GIS Coordinator, GIS Specialist	\$ 612,494
06	FICA	\$ 48,213
07	IPERS	\$ 58,234
09	Group insurance	\$ 59,108
11	On the Spot awards	\$ 200
	Phone allowance (5)	\$ 2,040
	Vehicle allowance - Director	\$ 5,400
13	Deferred compensation City match	\$ 15,495
23	GIS (ESRI professional services)	\$ 6,350
	Laserfiche support	\$ 5,000
	NWS support	\$ 2,000
	Server / network support	\$ 50,000
27	AD Audit Plus Professional	\$ 3,000
	Adobe Acrobat yearly	\$ 33,000
	AV system annual support	\$ 6,000
	Blue Beam licenses	\$ 5,610
	Cisco renewals	\$ 111,000
	Citrix	\$ 9,000
	Cloud fax	\$ 1,200
	Fuel Master	\$ 1,000
	GIS licensing (year 2)	\$ 36,894
	HP renewals	\$ 29,000
	Informacast	\$ 3,602
	Informacast emergency communication	\$ 11,500
	Jamf Pro yearly renewal	\$ 3,000
	KnowBe4 anti phishing training	\$ 7,500
	Laserfiche	\$ 16,800
	Laserfiche Forms (department(s) - TBD)	\$ 20,000
	Laserfiche licensing and maintenance	\$ 32,856
	Meraki	\$ 8,500
	Microsoft CoPilot: 50 users yearly	\$ 18,000
	Office 365: monthly subscription cost per year	\$ 114,000
	Office 365: Veeam backup for Office 365 + Data Platform Universal	\$ 22,400
	PDQ inventory and deploy	\$ 2,000
	Server hard drives	\$ 10,000
	Spare users devices	\$ 20,000
	SQL license (current year version)	\$ 15,000
	UPS battery refresh	\$ 8,100
	Webex renewal + Webex Event	\$ 9,900
	WUG monitoring software yearly	\$ 3,300
32	Staff logo shirts (6)	\$ 270

Function: General Government
Activity: Technology

Activity Notes

Object	Description	Amount
46	Certifications, local training, study materials and tests	\$ 8,100
48	Monthly data charges (4)	\$ 2,000
54	Miscellaneous tools and equipment	\$ 500
60	MVR check	\$ 15

FUNCTION: General Government
ACTIVITY: Human Resources

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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	415,343	443,962	441,708	470,055
Contractual & supply service	27,643	44,670	44,025	57,805
Capital outlay	-	600	600	-
Total expenditures	\$ 442,986	\$ 489,232	\$ 486,333	\$ 527,860
Fees	-	-	-	-
Grants	-	-	-	-
Other	40,827	32,575	35,295	34,084
Total revenue	\$ 40,827	\$ 32,575	\$ 35,295	\$ 34,084
Net amount supported by property taxes	\$ 402,159	\$ 456,657	\$ 451,038	\$ 493,776

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$26,100, which reflects normal salary and benefit increases for existing staff as well as the promotion of the Senior HR Analyst to Assistant Director.
- ↑ An increase of \$9,000 in operating supplies represents the movement of staff retirement awards/recognition and heritage month events, fees, and expenses from the Mayor and Council budget to the Human Resources budget.

FUTURE BUDGET CONSIDERATIONS:

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

GENERAL GOVERNMENT	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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630 HUMAN RESOURCES

PERSONAL SERVICES

01	Salaries	\$ 305,501	\$ 334,508	\$ 334,000	\$ 360,893	\$ 26,385	\$ 375,328
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	22,935	26,510	25,000	28,568	2,058	28,713
07	Retirement - IPERS	28,711	32,047	32,000	34,447	2,400	35,431
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	44,149	35,000	35,000	29,554	(5,446)	29,554
11	Allowance	5,208	5,908	5,908	5,908	-	5,908
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	8,839	9,989	9,800	10,685	696	11,157
Sub-Total		\$ 415,343	\$ 443,962	\$ 441,708	\$ 470,055	\$ 26,093	\$ 486,091

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	182	-	-	-	-	-
23	Professional services	4,999	7,000	8,605	9,500	2,500	9,500
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	9,056	12,500	12,500	16,000	3,500	12,500
28	Dues and memberships	1,174	1,755	1,755	1,530	(225)	1,530
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	90	135	135	135	-	135
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	5,763	13,250	11,000	11,610	(1,640)	11,610
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	384	500	500	500	-	500
59	Operating supplies	5,952	9,500	9,500	18,500	9,000	18,500
60	Safety and medical supplies	43	30	30	30	-	30
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 27,643	\$ 44,670	\$ 44,025	\$ 57,805	\$ 13,135	\$ 54,305

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

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

HUMAN RESOURCES

		\$ 442,986	\$ 489,232	\$ 486,333	\$ 527,860	\$ 39,228	\$ 540,396
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Function: General Government
Activity: Human Resources

Activity Notes

Object	Description	Amount
01	Director, Asst Director, Analyst	\$ 360,893
06	FICA	\$ 28,568
07	IPERS	\$ 34,447
09	Group insurance	\$ 29,554
11	Car allowance (1) and phone allowance (2)	\$ 5,808
	On the Spot awards	\$ 100
13	Deferred compensation City match	\$ 10,685
23	Compensation evaluation services (year 2 of 3)	\$ 3,500
	Employee Assistance Program (EAP)	\$ 6,000
27	Miscellaneous software / training programs	\$ 500
	NeoGov licensing fee	\$ 11,500
	Replacement laptops and docks (2)	\$ 4,000
28	Local and National Society for Human Resource Management (SHRM) memberships (3)	\$ 950
	Miscellaneous dues and subscriptions	\$ 150
	National Public Employer Labor Relations Association (NPELRA) memberships (2)	\$ 430
32	Staff logo shirts (3)	\$ 135
46	Citywide staff training	\$ 2,500
	Citywide supervisory training	\$ 1,500
	Iowa Employment conference - local (1)	\$ 520
	Iowa Public Employer Labor Relations Association (IAPELRA) meetings	\$ 615
	Miscellaneous HR training and development	\$ 675
	NPELRA annual training conference (1)	\$ 3,800
	SHRM state conference (2)	\$ 2,000
58	Office supplies	\$ 500
59	Awards and plaques (staff retirements)	\$ 2,500
	Employee appreciation event	\$ 2,500
	Employee service recognition - awards	\$ 6,000
	Employee service recognition - meal	\$ 2,500
	Recognition and Heritage Months events fees and expenses	\$ 5,000
60	MVR annual fees	\$ 30
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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	260,089	292,586	297,925	346,716
Contractual & supply service	81,140	109,505	106,098	113,600
Capital outlay	-	1,000	869	1,000
Total expenditures	\$ 341,229	\$ 403,091	\$ 404,892	\$ 461,316
Fees	58,783	54,500	52,000	53,000
Grants	-	-	-	-
Other	31,449	26,839	29,384	29,787
Total revenue	\$ 90,232	\$ 81,339	\$ 81,384	\$ 82,787
Net amount supported by property taxes	\$ 250,997	\$ 321,752	\$ 323,508	\$ 378,529

SIGNIFICANT BUDGET IMPACTS: The budget includes:

- ↑ Overall personnel costs increased by \$54,100, which reflects normal salary and benefit increases for existing staff, as well as 100% of the Deputy City Clerk (previously shared 50% with City Manager Department).
- ↓ A decrease of \$5,000 in professional services reflects the reallocation of chamber A/V support to the data processing line item.
- ↑ An increase of \$5,000 in contributions to other agencies reflects the anticipated cost increase to hold one special election (if required) with the new legislative direct mailing requirements.

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.
- ❖ The Municipal Code of the City of Urbandale, Iowa, 2015 was approved on June 9, 2015. An enacting ordinance is adopted annually to incorporate new ordinance supplements into the Code. A review of the Code is due and may require additional funding for professional and legal services.

GENERAL GOVERNMENT	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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635 CITY CLERK

PERSONAL SERVICES

01	Salaries	\$ 187,586	\$ 213,393	\$ 220,000	\$ 258,453	\$ 45,060	\$ 268,791
02	Overtime	161	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	13,580	16,986	16,500	20,497	3,511	21,164
07	Retirement - IPERS	16,423	20,642	20,500	24,825	4,183	25,374
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	36,791	29,167	29,167	29,554	387	29,554
11	Allowance	34	5,858	5,858	5,858	-	5,858
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	5,514	6,540	5,900	7,529	989	7,859
Sub-Total		\$ 260,089	\$ 292,586	\$ 297,925	\$ 346,716	\$ 54,130	\$ 358,600

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 23,509	\$ 23,000	\$ 23,000	\$ 23,000	\$ -	\$ 23,000
22	Recruitment	374	-	108	1,000	1,000	-
23	Professional services	505	7,050	7,050	2,050	(5,000)	2,050
24	Contributions to other agencies	15,553	20,000	20,000	25,000	5,000	25,000
27	Data processing	36,297	47,525	45,000	50,250	2,725	50,250
28	Dues and memberships	936	1,410	1,000	1,410	-	1,410
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	47	135	135	135	-	135
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	2,866	9,785	9,000	10,155	370	10,155
48	Utility service	39	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	817	500	500	500	-	500
59	Operating supplies	197	100	305	100	-	100
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 81,140	\$ 109,505	\$ 106,098	\$ 113,600	\$ 4,095	\$ 112,600

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	1,000	869	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	\$ 869	\$ 1,000	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

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

CITY CLERK		\$ 341,229	\$ 403,091	\$ 404,892	\$ 461,316	\$ 58,225	\$ 471,200
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Function: General Government
Activity: City Clerk

Activity Notes

Object	Description	Amount
01	City Clerk, Payroll Specialist, Deputy City Clerk	\$ 258,453
06	FICA	\$ 20,497
07	IPERS	\$ 24,825
09	Group insurance	\$ 29,554
11	Car allowance and cell phone allowance (1)	\$ 5,808
	On the Spot awards	\$ 50
13	Deferred compensation City match	\$ 7,529
21	Official publications and recorded documents	\$ 23,000
22	Recruitment	\$ 1,000
23	Document translation services	\$ 1,000
	Miscellaneous services	\$ 500
	NRM Records Storage	\$ 550
24	Local election processing fees to County (1)	\$ 25,000
27	Council Chambers A/V annual support and misc. equipment	\$ 6,500
	DocuSign maintenance	\$ 5,250
	iCompass annual maintenance	\$ 12,000
	Online codification system maintenance	\$ 5,500
	Supplies and software	\$ 500
	Laserfiche Forms Implementation	\$ 2,000
	Timeclock Plus annual maintenance	\$ 18,500
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 – Reno, Nevada CEU qualified (1)	\$ 2,500
	IMFOA Spring / Fall conference - local, CEU qualified (2)	\$ 600
	Mileage reimbursement	\$ 250
	Miscellaneous webinars and local payroll training	\$ 1,000
	Municipal Clerks conference – Ames, CEU qualified (2)	\$ 1,300
	Payroll.org Central chapter	\$ 550
	Payroll.org Government / Public Sector Certificate program	\$ 1,105
	Tyler Connect (1)	\$ 2,500
58	Stationery, office forms, miscellaneous office supplies	\$ 500
59	Operating supplies	\$ 100
74	Miscellaneous office equipment	\$ 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 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 RECOMM.
Personal services	-	-	-	-
Contractual & supply service	197,356	335,000	335,000	341,000
Capital outlay	-	-	-	-
Total expenditures	\$ 197,356	\$ 335,000	\$ 335,000	\$ 341,000
Fees	-	-	-	-
Grants	-	-	-	-
Other	18,189	22,305	24,312	22,018
Total revenue	\$ 18,189	\$ 22,305	\$ 24,312	\$ 22,018
Net amount supported by property taxes	\$ 179,167	\$ 312,695	\$ 310,688	\$ 318,982

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$6,000 in professional services reflects the anticipated cost increase of the City Attorney contract and additional use of legal consultants during the electric and gas utility franchise fee negotiations.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The transition in City Attorney that took place in FY25 has been completed and staff is monitoring trends in use and billing of legal services. Future budget submissions will be adjusted based on actual experience over a full fiscal year.

GENERAL GOVERNMENT	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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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	197,356	335,000	335,000	341,000	6,000	341,000
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		\$ 197,356	\$ 335,000	\$ 335,000	\$ 341,000	\$ 6,000	\$ 341,000

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	-	-	-	-	-	-

LEGAL SERVICES

LEGAL SERVICES		\$ 197,356	\$ 335,000	\$ 335,000	\$ 341,000	\$ 6,000	\$ 341,000
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Function: General Government

Activity: Legal Services

Activity Notes

Object	Description	Amount
23	City Attorney contract	\$ 156,000
	Electric and gas utility franchise agreement negotiation	\$ 80,000
	Contract-related legal services	\$ 15,000
	Outside counsel and miscellaneous expenses	\$ 50,000
	Prosecution legal services	\$ 40,000



FUNCTION: General Government
ACTIVITY: General Support

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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	84,280	85,160	85,487	87,022
Contractual & supply service	624,007	634,379	639,651	880,194
Capital outlay	249,885	136,816	136,816	146,596
Total expenditures	\$ 958,172	\$ 856,355	\$ 861,954	\$ 1,113,812
Fees	-	-	-	-
Grants	-	-	-	-
Other	88,308	57,019	62,555	71,918
Total revenue	\$ 88,308	\$ 57,019	\$ 62,555	\$ 71,918
Net amount supported by property taxes	\$ 869,864	\$ 799,336	\$ 799,399	\$ 1,041,894

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$238,900 in insurance represents cost increases related to the property, casualty and cyber liability insurance premiums and the workers compensation insurance premium.
- ↓ A decrease of \$12,000 in furniture and fixtures represents FY25 budget to add a City Hall lobby display case.

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 the City Hall 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 an additional architectural study may be required to analyze options to add capacity in the existing building or expand the footprint.

GENERAL GOVERNMENT	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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645 GENERAL SUPPORT

PERSONAL SERVICES

01	Salaries	\$ 58,503	\$ 61,650	\$ 62,200	\$ 64,753	\$ 3,103	\$ 67,343
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	4,368	4,808	4,650	5,047	239	5,255
07	Retirement - IPERS	5,523	5,805	5,750	6,082	277	6,357
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	14,716	11,667	11,667	9,851	(1,816)	9,851
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	1,170	1,230	1,220	1,289	59	1,347
Sub-Total		\$ 84,280	\$ 85,160	\$ 85,487	\$ 87,022	\$ 1,862	\$ 90,153

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	2,394	2,100	2,100	2,100	-	2,100
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	85	-	-	-	-	-
29	Insurance	578,000	599,184	599,184	837,989	238,805	850,000
32	Uniforms and laundry	-	45	45	45	-	45
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	100	-	-	(100)	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	150	-	100	(50)	100
48	Utility service	39,256	28,700	35,000	35,000	6,300	35,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	1,750	1,000	1,000	1,800	800	1,800
54	Minor equipment	276	-	272	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	1,000	1,000	1,000	1,060	60	1,060
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	1,088	2,000	1,000	2,000	-	2,000
60	Safety and medical supplies	158	100	50	100	-	100
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 624,007	\$ 634,379	\$ 639,651	\$ 880,194	\$ 245,815	\$ 892,205

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	125,299	12,000	12,000	-	(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	124,586	124,816	124,816	146,596	21,780	146,596
97	Transfers out to Debt Service	-	-	-	-	-	-
Sub-total		\$ 249,885	\$ 136,816	\$ 136,816	\$ 146,596	\$ 9,780	\$ 146,596

OPERATING BUDGET SUB-TOTAL

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

GENERAL SUPPORT

GENERAL SUPPORT		\$ 958,172	\$ 856,355	\$ 861,954	\$ 1,113,812	\$ 257,457	\$ 1,128,954
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Function: General Government
Activity: General Support

Activity Notes

Object	Description	Amount
01	Administrative Technician	\$ 64,753
06	FICA	\$ 5,047
07	IPERS	\$ 6,082
09	Group Insurance	\$ 9,851
13	Deferred compensation City match	\$ 1,289
23	Backup tape storage	\$ 2,100
29	Property, casualty and cyber liability insurance, broker fee – General Fund share (58%)	\$ 485,968
	Workers comp insurance coverage, 411 medical claims – General Fund share (79%)	\$ 352,021
32	Logo shirts (1)	\$ 45
46	Local customer service training	\$ 100
48	Electric, gas, water, telephone, data	\$ 33,800
	Language line	\$ 1,200
51	Janitorial supplies	\$ 1,800
56	Fleet management - overhead contribution	\$ 560
	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
81	Building maintenance fund contribution – PM projects (City Hall)	\$ 100,694
	Building maintenance - contracted services (City Hall)	\$ 24,122
	Building maintenance - overhead and equipment	\$ 21,780



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

MARKETING

FINANCIAL SUMMARY				
	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	151,945	257,864	241,833	258,953
Contractual & supply service	114,302	144,630	136,488	140,510
Capital outlay	-	-	-	14,000
Total expenditures	\$ 266,247	\$ 402,494	\$ 378,321	\$ 413,463
Fees	-	-	-	-
Grants	-	-	-	-
Other	24,538	26,799	27,456	26,697
Total revenue	\$ 24,538	\$ 26,799	\$ 27,456	\$ 26,697
Net amount supported by property taxes	\$ 241,709	\$ 375,695	\$ 350,865	\$ 386,766

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$14,000 in equipment represents the purchase of new videography equipment and podium for City Hall events.

FUTURE BUDGET CONSIDERATIONS:

- ❖ As our community's reliance on digital services continues to grow, investments in the City's website will be necessary to enhance usability, ensure accessibility, and meet higher compliance standards. User experience improvements across all channels will help create an environment where all residents and businesses can easily find the information and services they need.

GENERAL GOVERNMENT	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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650 MARKETING

PERSONAL SERVICES

01	Salaries	\$ 104,125	\$ 187,989	\$ 175,000	\$ 192,432	\$ 4,443	\$ 200,129
02	Overtime	-	-	-	-	-	-
03	Part-time	6,466	-	8,000	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	8,885	15,134	13,000	15,479	345	15,940
07	Retirement - IPERS	9,829	18,250	14,000	18,623	373	18,892
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	14,716	23,333	23,333	19,703	(3,630)	19,703
11	Allowance	4,800	5,425	4,800	4,825	(600)	4,825
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	3,124	7,733	3,700	7,891	158	8,237
Sub-Total		\$ 151,945	\$ 257,864	\$ 241,833	\$ 258,953	\$ 1,089	\$ 267,726

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 18,985	\$ 27,600	\$ 27,600	\$ 25,800	\$ (1,800)	\$ 25,800
22	Recruitment	106	-	108	-	-	-
23	Professional services	22,748	15,570	15,570	11,200	(4,370)	11,200
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	20,178	33,250	30,000	36,250	3,000	37,000
28	Dues and memberships	1,134	2,420	2,420	2,420	-	2,420
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	30	90	90	90	-	90
35	Printing and copying	45,710	53,000	48,000	47,550	(5,450)	48,000
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	1,482	4,720	4,720	4,720	-	4,720
48	Utility service	510	1,400	1,400	1,400	-	1,400
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	1,355	2,400	2,400	900	(1,500)	900
59	Operating supplies	2,050	4,180	4,180	10,180	6,000	10,180
60	Safety and medical supplies	14	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 114,302	\$ 144,630	\$ 136,488	\$ 140,510	\$ (4,120)	\$ 141,710

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ -
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		\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ -

OPERATING BUDGET SUB-TOTAL

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

MARKETING

Function: General Government
Activity: Marketing

Activity Notes

Object	Description	Amount
01	Marketing and Communications Director, Marketing Specialist	\$ 192,432
06	FICA	\$ 15,479
07	IPERS	\$ 18,623
09	Group insurance	\$ 19,703
11	On the spot awards	\$ 25
	Vehicle allowance (1)	\$ 4,800
13	Deferred compensation City match	\$ 7,891
21	Ballot initiatives	\$ 1,000
	General community promotion	\$ 2,000
	Outreach initiatives (print publications)	\$ 22,800
23	Miscellaneous	\$ 1,000
	Photography (staff portraits, etc.)	\$ 3,000
	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 (covers Recreation, Senior Center and internal / external City newsletters)	\$ 11,000
	Media monitoring service	\$ 2,500
	Miscellaneous software / training programs	\$ 450
	Social media analytics and management product (2)	\$ 3,900
	Videography assets (royalty-free music, sounds, animated info graphics, etc.)	\$ 800
	Website annual hosting and support	\$ 13,000
	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 (6 postcard mailings)	\$ 43,200
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 with printed logo	\$ 500
	Media and desk supplies	\$ 400

Function: General Government
Activity: Marketing

Activity Notes

Object	Description	Amount
59	City of Urbandale flags	\$ 1,000
	Meeting refreshments and supplies	\$ 1,000
	Miscellaneous	\$ 180
	New resident experience / outreach initiative	\$ 5,000
	Tent and equipment rentals	\$ 3,000
71	Podium with City logo	\$ 3,000
	Videography equipment: Canon camera, lenses, case, battery, tripod / monopod, etc.	\$ 11,000

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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	-	-	-	-
Contractual & supply service	-	100,000	-	100,000
Capital outlay	-	-	-	-
Total expenditures	\$ -	\$ 100,000	\$ -	\$ 100,000
Fees	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenue	\$ -	\$ -	\$ -	\$ -
Net amount supported by property taxes	\$ -	\$ 100,000	\$ -	\$ 100,000

	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	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

CONTINGENCY		\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
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DEBT SERVICE FUND

FINANCIAL SUMMARY				
	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	-	-	-	-
Contractual & supply service	25,337,943	26,241,308	26,120,412	18,030,230
Capital outlay	-	-	-	-
Total expenditures	\$ 25,337,943	\$ 26,241,308	\$ 26,120,412	\$ 18,030,230
Fees	-	-	-	-
Grants	-	-	-	-
Other	19,975,544	19,991,074	20,027,309	11,479,306
Total revenue	\$ 19,975,544	\$ 19,991,074	\$ 20,027,309	\$ 11,479,306
Net amount supported by debt service levy property taxes	\$ 5,362,399	\$ 6,250,234	\$ 6,093,103	\$ 6,550,924

- ❖ 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 decrease \$0.05, from \$1.49 to \$1.44, for FY26.
- ❖ General Obligation bonds not to exceed \$13,280,000 are anticipated being issued in Spring 2025 to support capital projects specified within the 2025-2030 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. In FY24, \$6.565M in bonds were retired and an additional \$5.56M is planned to be retired in June 2025.
- ❖ 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 used TIF funds to call and pay-off the 2017B and 2018B TIF bonds (\$5.69M) in June 2024. Additionally, the 2019B TIF bonds (\$8.435M) and the 2020B TIF bonds (\$5.06M) are planned for pay-off in June 2025 and June 2026, respectively.

SPECIAL REVENUE FUND	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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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	25,337,943	26,241,308	26,120,412	18,030,230	(8,211,078)
95	Contingency	-	-	-	-	-

DEBT SERVICE FUND	\$ 25,337,943	\$ 26,241,308	\$ 26,120,412	\$ 18,030,230	\$ (8,211,078)	\$ 13,406,330
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Function: Special Revenue Fund

Activity: Debt Service

Activity Notes

Object	Description	Amount
91	Annual Debt Service for NW Market TIF bonds	\$ 5,596,113
	Annual Debt Service for DUNA TIF bonds	\$ 521,150
	Annual Debt Service for general obligation bonds - covered by debt levy	\$ 6,454,775
	Annual Debt Service for general obligation bonds - covered by interest and fund balance	\$ 398,192
	Bonds called for early retirement - covered by TIF funds	\$ 5,060,000
91 Total	Total Debt Service expense	\$ 18,030,230



FUNCTION: Special Revenue Levy
ACTIVITY: Employee Benefits Levy

EMPLOYEE BENEFITS LEVY

FINANCIAL SUMMARY				
	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	391,000	530,000	530,000	800,000
Contractual & supply service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	\$ 391,000	\$ 530,000	\$ 530,000	\$ 800,000
Fees	-	-	-	-
State Backfill & excise	19,599	12,693	12,998	20,535
Other - LOSST funds	17,152	13,987	250,100	463,144
Total revenue	\$ 36,751	\$ 26,680	\$ 263,098	\$ 483,679
Net amount supported by Employee Benefit levy property taxes	\$ 354,249	\$ 503,320	\$ 266,902	\$ 316,321

- ❖ 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 has stayed at that level through FY24. Rate for FY26 is \$0.14378, up from \$0.07592 in FY25. This will generate \$589,600 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 \$0.65 could be levied to fully fund these costs.

SPECIAL REVENUE FUND	FY 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 ADOPTED	INCREASE (DECREASE)	FY 2026-27 ESTIMATE
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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	530,000	530,000	800,000	270,000	900,000
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ 391,000	\$ 530,000	\$ 530,000	\$ 800,000	\$ 270,000	\$ 900,000

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	\$ 530,000	\$ 530,000	\$ 800,000	\$ 270,000	\$ 900,000
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Function: Special Revenue Fund
Activity: Employee Benefit Levy

Activity Notes

Object	Description	Amount
09	Group Insurance - Public Safety functional cost allocation	\$ 395,539
	Group Insurance - Public Works functional cost allocation	\$ 148,699
	Group Insurance - Culture and Recreation functional cost allocation	\$ 136,803
	Group Insurance - Community and Economic Development functional cost allocation	\$ 47,584
	Group Insurance - General Government functional cost allocation	\$ 71,375
09 Total	Total Employee benefit levied amount appropriated to Risk Management Fund	\$ 800,000



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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	-	-	-	-
Contractual & supply service	-	-	-	-
Transfers out	8,265,863	8,274,615	8,274,615	9,045,810
Total expenditures	\$ 8,265,863	\$ 8,274,615	\$ 8,274,615	\$ 9,045,810
Fees	-	-	-	-
Grants	-	-	-	-
Other - LOSST funds	10,669,541	9,600,000	10,510,000	10,430,000
Total revenue	\$ 10,669,541	\$ 9,600,000	\$ 10,510,000	\$ 10,430,000
Net amount (added)used to fund balance for next year's use	\$ (2,403,678)	\$ (1,325,385)	\$ (2,235,385)	\$ (1,384,190)

- ❖ 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 was used to service the fire station debt (\$500,000 per year) until it was fully paid off in June 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, 10 cents in FY23 and recommended 5 cents in FY26. The funds have retired \$1.995M in FY20, \$6.42M in FY21 and \$7.995M in FY22, \$6.565M in FY24, and an additional \$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 FY26, this amounts to \$375,000.
- ❖ LOSST funds are paid monthly by the Department of Revenue based on actual collections. City budget estimates 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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	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	8,265,863	8,274,615	8,274,615	9,045,810	771,195	12,039,371
Sub-total		\$ 8,265,863	\$ 8,274,615	\$ 8,274,615	\$ 9,045,810	\$ 771,195	\$ 12,039,371

OPERATING BUDGET SUB-TOTAL

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

121/122/123/124 LOCAL OPTION SAL	\$ 8,265,863	\$ 8,274,615	\$ 8,274,615	\$ 9,045,810	\$ 771,195	\$ 12,039,371
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Function: Special Revenue Fund
Activity: Local Option Sales and Service Tax

Activity Notes

Object	Description	Amount
97	Dallas County 50% property tax relief - to capital projects	\$ 500,000
	Dallas County 50% property tax relief - to EE Benefits levy for PY remaining balance	\$ 444,109
	Dallas County 50% capital projects - to capital projects	\$ 1,000,000
	Polk County 50% property tax relief - to capital projects for PY remaining balance	\$ 4,177,450
	Polk County 50% capital projects - 10% to General fund Community Services Department	\$ 375,000
	Polk County 50% capital projects - to general fund Comm Svcs PY true-up	\$ 49,251
	Polk County 50% capital projects - to capital projects	\$ 2,500,000
97 Total	Total LOSST revenue to be transferred out	\$ 9,045,810



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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	350,388	358,474	354,524	521,007
Contractual & supply service	456,345	446,296	448,919	442,496
Capital outlay	188,673	230,000	230,000	461,000
Total expenditures	\$ 995,406	\$ 1,034,770	\$ 1,033,443	\$ 1,424,503
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	\$ (448,236)	\$ (136,831)	\$ (292,688)	\$ 252,902

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 amounts in this section are not included in 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 that do not include employees (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, a Facilities Technician, and two Laborers, 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.

FUNCTION: Internal Service
ACTIVITY: Building Maintenance Fund

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$162,600, which reflects normal salary and benefit adjustments for existing staff and the relocation of 2 Facilities Maintenance Laborers from the Parks Department to the Building Maintenance Department.
- ↓ A decrease of \$9,000 in professional services reflects costs associated with a City facility solar study and Giovannetti lighting design, budgeted for in the prior year, being completed. The next budget year includes City-wide HVAC control system preventative maintenance and upgrades.
- ↑ 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 FY26 consist of the Lions Park shelter flooring replacement and replacement of the Station #42 commercial gas stove and hood system. Preventative maintenance plan projects including the replacement of the Library chiller and VAV controller replacements (10), and replacement of the Senior Center boiler.

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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
832 BUILDING MAINTENANCE FUND							
PERSONAL SERVICES							
01	Salaries	\$ 254,512	\$ 268,494	\$ 266,000	\$ 434,214	\$ 165,720	\$ 451,582
02	Overtime	1,828	2,000	2,000	2,000	-	2,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	19,418	20,977	20,400	33,909	12,932	35,237
07	Retirement - IPERS	24,167	25,398	24,600	40,978	15,580	42,629
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	44,149	35,000	35,000	-	(35,000)	-
11	Allowance	1,224	1,224	1,224	1,224	-	1,224
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	5,090	5,381	5,300	8,682	3,301	9,032
Sub-Total		\$ 350,388	\$ 358,474	\$ 354,524	\$ 521,007	\$ 162,533	\$ 541,704
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	1,000	1,000	1,000
23	Professional services	28,570	49,000	49,000	40,000	(9,000)	40,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	6,059	5,300	6,788	6,100	800	6,100
28	Dues and memberships	595	400	400	500	100	500
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	1,856	1,950	1,950	3,250	1,300	3,250
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	395,139	364,566	364,566	363,666	(900)	363,666
41	Vehicle and equipment maint.	-	1,200	1,200	1,200	-	1,200
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	1,394	3,600	3,600	1,800	(1,800)	1,800
48	Utility service	353	480	480	480	-	480
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	3,062	8,000	8,000	6,000	(2,000)	6,000
54	Minor equipment	4,330	6,000	6,000	6,000	-	6,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	11,836	-	-	-	-	-
57	Vehicle operation supplies	2,033	500	1,635	6,200	5,700	6,200
58	Office supplies	142	500	500	500	-	500
59	Operating supplies	933	4,800	4,800	5,800	1,000	5,800
60	Safety and medical supplies	43	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 456,345	\$ 446,296	\$ 448,919	\$ 442,496	\$ (3,800)	\$ 442,496
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	207,756	230,000	230,000	461,000	231,000	1,000,000
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 207,756	\$ 230,000	\$ 230,000	\$ 461,000	\$ 231,000	\$ 1,000,000
OPERATING BUDGET SUB-TOTAL		\$ 1,014,489	\$ 1,034,770	\$ 1,033,443	\$ 1,424,503	\$ 389,733	\$ 1,984,200
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
BUILDING MAINTENANCE FUND		\$ 1,014,489	\$ 1,034,770	\$ 1,033,443	\$ 1,424,503	\$ 389,733	\$ 1,984,200

Function: Internal Service Fund
Activity: Building Maintenance

Activity Notes

Object	Description	Amount
01	Facilities Maintenance Supervisor, Facilities Maintenance Specialist, Facilities Maintenance Technician, Laborer (2)	\$ 434,214
02	Overtime	\$ 2,000
06	FICA	\$ 33,909
07	IPERS	\$ 40,978
11	Cell phone allowance (3)	\$ 1,224
13	Deferred compensation City match	\$ 8,682
22	Recruitment	\$ 1,000
23	City-wide HVAC control system preventative maintenance and upgrades	\$ 32,000
	Security system maintenance contract	\$ 8,000
27	Micro station license	\$ 1,700
	Mpulse software maintenance contract	\$ 4,400
28	International Facilities Management Association membership (IFMA)	\$ 500
32	Clothing allowance (5)	\$ 3,250
40	Anticipated building maintenance expenditures for departments	\$ 363,666
41	Equipment maintenance	\$ 1,200
46	Electrical license re-certification (2)	\$ 1,800
48	iPad data plan (1)	\$ 480
51	Maintenance supplies / inventory	\$ 6,000
54	Miscellaneous tools, equipment	\$ 6,000
57	Fuel	\$ 6,200
58	Office supplies	\$ 500
59	Recycling light bulbs from facilities	\$ 800
	Security system supplies	\$ 5,000
76	Unplanned facility maintenance projects	\$ 150,000
	Fire Station 42 commercial gas stove, updated hood / exhaust system	\$ 30,000
	Police Evidence secured outdoor impound lot at 9401 Hickman	\$ 1,000
	Lions Park Shelter flooring replacement	\$ 10,000
	Preventative Maintenance plan projects including:	
	Library chiller replacement	\$ 200,000
	Library VAV controller replacements (10)	\$ 30,000
	Senior Center boiler replacement	\$ 40,000

Function: Internal Service Fund
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>	\$	20,014
<i>Total project specific contributions - Public Works Admin (50%)</i>	\$	20,014
Building maintenance fund contribution - service contracts:		
Building backflow preventer testing	\$	60
Building security service	\$	450
Carpet cleaning	\$	2,200
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	\$	22,324
<i>Total service contracts - Community Development (50%)</i>	\$	11,162
<i>Total service contracts - Public Works Admin (50%)</i>	\$	11,162
CD/Eng Admin location total		\$ 62,352
<i>Location total - Community Development (50%)</i>	\$	31,176
<i>Location total - Public Works Admin (50%)</i>	\$	31,176

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: Internal Service Fund
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</i>	\$	24,122
City Hall location total		\$ 124,816

Giovannetti - 201		
Building maintenance fund contribution - PM projects	\$	6,436
<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 and 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	\$	3,000
Pest control	\$	600
Range hood inspection	\$	130
Sprinkler inspection	\$	200
Window cleaning service	\$	900
<i>Total service contract items</i>	\$	16,490
Giovannetti location total		\$ 22,926

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: Internal Service Fund
Activity: Building Maintenance

Activity Notes

Fire Station #41 - 205 (cont.)		
Sprinkler inspection	\$	150
<i>Total service contract items</i>	\$	14,035
Fire Station #41 location total		\$ 28,825

Fire Station #42 - 206		
Building maintenance fund contribution - PM Projects	\$	51,993
Fire Station 42 Commercial gas stove, updated hood / exhaust system	\$	30,000
<i>Total project specific contributions</i>	\$	81,993
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</i>	\$	18,167
Fire Station #42 location total		\$ 100,160

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: Internal Service Fund
Activity: Building Maintenance

Activity Notes

Fire Station #43 - 216 (cont.)		
Sprinkler inspection	\$	150
<i>Total service contract items</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 and maintenance	\$	800
HVAC filters and belts	\$	3,500
HVAC heating and cooling service contract	\$	-
Life inspection	\$	350
Miscellaneous building repairs and maintenance	\$	15,000
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</i>	\$	43,250
Library location total		\$ 263,136

Lions Shelter - 202		
Building maintenance fund contribution - PM projects	\$	17,123
Flooring replacement, main area	\$	10,000
<i>Total project specific contributions</i>	\$	27,123
Building maintenance fund contribution - service contracts:		
Building security service	\$	450
Carpet cleaning	\$	2,000
Custodial contract	\$	9,600
HVAC filters and belts	\$	100
Mat cleaning service	\$	550
Miscellaneous building repairs and maintenance	\$	7,000
Pest control	\$	600

Function: Internal Service Fund
Activity: Building Maintenance

Activity Notes

Lions Shelter - 202 (cont.)		
Range hood inspection	\$	90
<i>Total service contract items</i>	\$	20,390
		Lions Shelter location total \$ 47,513
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</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	\$	4,000
Park Administration custodial service contract	\$	2,000
Pest control contract	\$	1,000
<i>Total service contract items</i>	\$	9,110
		Parks and Rec Admin (Rec Hub) location total \$ 27,102
Police - 207		
Building maintenance fund contribution - PM projects	\$	106,420
<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 (with \$40 upholstery alternate)	\$	1,200
Fire alarm monitoring	\$	960
Fire alarm panel inspection	\$	300
Generator service and maintenance agreement	\$	4,700
HVAC filters and belts	\$	1,000

Function: Internal Service Fund
Activity: Building Maintenance

Activity Notes

Police - 207 (cont.)		
HVAC service and repair	\$	7,500
Mat and 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	\$	4,400
Window cleaning	\$	400
<i>Total service contract items</i>	\$	57,582
	Police Total	\$ 164,002
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	\$	15,000
Pest control	\$	1,000
Sprinkler testing (Fleet Storage)	\$	250

Function: Internal Service Fund
Activity: Building Maintenance

Activity Notes

Public Works & Parks Maintenance Facility - 208 (cont.)		
Window cleaning	\$	1,500
<i>Total service contract items</i>	\$	60,000
<i>Total service contracts - Roadway Maintenance (60%)</i>	\$	36,000
<i>Total service contracts - Parks (30%)</i>	\$	18,000
<i>Total service contracts - Storm Water (10%)</i>	\$	6,000
Public Works and Parks Maintenance Facility location total	\$	167,313
<i>Location total - Roadway Maintenance (60%)</i>	\$	100,388
<i>Location total - Parks (30%)</i>	\$	50,194
<i>Location total - Storm Water (10%)</i>	\$	16,731
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</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: Internal Service Fund
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 and 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	\$	1,000
<i>Total service contract items</i>	\$	30,041
		Senior Center location total \$ 85,639
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</i>	\$	8,470
		Wellness Center location total \$ 15,626

Function: Internal Service Fund
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</i>	\$	5,800
Walker Johnston Park Complex location total		\$ 9,711

Overhead & Equipment Contribution by Dept.		
110	Police	\$ 23,020
150	Fire/EMS	\$ 17,110
210	Roadway Maintenance	\$ 14,900
292	Stormwater Utility	\$ 2,490
295	Engineering and Public Works Admin.	\$ 4,330
410	Library	\$ 47,550
430	Parks	\$ 20,240
440	Recreation	\$ 1,550
460	Senior Recreation Center	\$ 12,030
540	Community Development	\$ 4,330
645	General Support	\$ 21,780
<i>Overhead & Equipment Total</i>		\$ 169,330

Department Contribution Totals		
Department contributions to building preventative maintenance (PM) operations	\$	782,848
Department contributions to department specific projects	\$	40,000
Department contributions to service contract items	\$	363,666
Department contributions to overhead & equipment	\$	169,330
Grand total from departmental budgets	\$	1,355,844

Function: Internal Service Fund
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	\$ 187,022
001.01.150.5381	Fire	\$ 171,154
Function 02 - Public Works		
110.02.210.5381	Roadway Maintenance	\$ 125,272
740.02.292.5381	Storm Water Utility	\$ 20,885
001.02.295.5381	Public Works Admin	\$ 35,506
Function 04 - Culture and Recreation		
001.04.410.5381	Library	\$ 310,686
001.04.430.5381	Parks	\$ 208,372
001.04.440.5381	Recreation	\$ 17,176
001.04.460.5381	Senior Center	\$ 97,669
Function 05 - Community and Economic Development		
001.05.540.5381	Community Development	\$ 35,506
Function 06 - General Government		
001.06.645.5381	General Support	\$ 146,596
Grand total allocated to budgets		\$ 1,355,844

FUNCTION: Internal Service Fund
ACTIVITY: Fleet Management Fund

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 2023-24 ACTUAL	FY 2024-25 ADOPTED	FY 2024-25 REVISED	FY 2025-26 RECOMM.
Personal services	553,538	557,983	539,401	623,410
Contractual & supply service	623,934	500,241	498,693	568,962
Capital outlay	3,392	17,000	14,209	85,000
Total expenditures	\$ 1,180,864	\$ 1,075,224	\$ 1,052,303	\$ 1,277,372
Fees	1,403,480	1,197,900	1,140,950	1,197,900
Grants	-	-	-	-
Other	9,453	50,000	50,000	50,000
Total revenue	\$ 1,412,933	\$ 1,247,900	\$ 1,190,950	\$ 1,247,900
Net amount supported by departmental allocations	\$ (232,069)	\$ (172,676)	\$ (138,647)	\$ 29,472

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, FY26 budgeted Shop Manager, 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.

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by of \$65,400, which reflects normal salary and benefit adjustments for existing staff plus the addition of a Shop Manager in FY26, offset by the reduction in group insurance costs.
- ↑ An increase of \$73,500 in vehicle maintenance supplies is primarily attributed to the anticipated Fire Department and Storm Water Utility vehicle maintenance.
- ↑ An increase of \$68,000 in equipment reflects the purchase of a portable vehicle lift system.

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, including the City of Clive. If this requires any additional staffing the cost would be offset by revenue from those entities. Once this occurs, this department will need to transition from an internal service fund to an enterprise fund to account for outside customers and costing.
- ❖ With each equipment purchase, the Fleet Supervisor is analyzing the feasibility of replacing gas and diesel-powered vehicles with hybrid or electric options that can handle planned usage. Not all vehicles have energy efficiency options today, but the market and availability of electric and hybrid options continues to grow. 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 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
833 FLEET MANAGEMENT FUND							
PERSONAL SERVICES							
01	Salaries	\$ 391,889	\$ 412,785	\$ 400,000	\$ 516,433	\$ 103,648	\$ 533,673
02	Overtime	14,084	7,000	7,000	7,000	-	7,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	31,144	32,206	30,400	40,281	8,075	41,642
07	Retirement - IPERS	38,324	38,908	37,300	48,586	9,678	50,379
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	73,582	58,333	58,333	-	(58,333)	-
11	Allowance	408	508	508	816	308	816
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	4,107	8,243	5,860	10,294	2,051	10,673
Sub-Total		\$ 553,538	\$ 557,983	\$ 539,401	\$ 623,410	\$ 65,427	\$ 644,183
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	125	125	-
23	Professional services	3,825	2,520	2,520	2,520	-	2,520
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	23,895	26,630	26,630	26,930	300	26,930
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	2,900	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	12,348	5,850	5,000	5,000	(850)	5,000
48	Utility service	6,832	3,500	3,500	3,500	-	3,500
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	10,191	12,200	12,200	8,000	(4,200)	8,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	547,498	425,000	430,050	498,500	73,500	500,000
57	Vehicle operation supplies	2,065	1,916	168	1,762	1,610	1,762
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	13,412	19,000	15,000	19,000	-	19,000
60	Safety and medical supplies	968	500	500	500	5,000	500
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 623,934	\$ 500,241	\$ 498,693	\$ 568,962	\$ 75,485	\$ 570,337
CAPITAL OUTLAY							
71	Equipment	\$ 16,045	\$ 17,000	\$ 14,209	\$ 85,000	\$ 68,000	\$ -
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		\$ 16,045	\$ 17,000	\$ 14,209	\$ 85,000	\$ 68,000	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 1,193,517	\$ 1,075,224	\$ 1,052,303	\$ 1,277,372	\$ 208,912	\$ 1,214,520
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
FLEET MANAGEMENT FUND		\$ 1,193,517	\$ 1,075,224	\$ 1,052,303	\$ 1,277,372	\$ 208,912	\$ 1,214,520

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Object	Description	Amount
01	Fleet Supervisor, Shop Manager, Senior Mechanic (2), Equipment Mechanic (2)	\$ 516,433
02	Overtime	\$ 7,000
06	FICA	\$ 40,281
07	IPERS	\$ 48,586
11	Cell phone allowance (2)	\$ 816
13	Deferred compensation City match	\$ 10,294
22	Recruitment	\$ 125
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	\$ 1,900
32	Uniform allowance (5)	\$ 3,125
46	Technical training	\$ 5,000
48	Utilities (10% of cost for maintenance facility)	\$ 3,500
54	Miscellaneous tools	\$ 8,000
56	Anticipated fleet management expenditures for all departments	\$ 498,500
57	Fuel	\$ 1,762
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	Portable vehicle lift	\$ 85,000

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

Fire and EMS - 305

Fleet management fund contributions - overhead	\$ 146,000
Fleet management fund contributions - equipment and additonal overhead	\$ 16,720
<i>Total department overhead and equipment contributions</i>	<i>\$ 162,720</i>
Fleet management fund contribution - equipment repair / maintenance / supplies:	
Contracted equipment repairs	\$ 25,000
Vehicle and equipment maintenance supplies	\$ 65,000
Equipment operating supplies (non-fuel)	\$ 7,000
<i>Total department specific contributions</i>	<i>\$ 97,000</i>
Fire and EMS Department Total	\$ 259,720

Police - 300

Fleet management fund contribution - overhead	\$ 67,000
Fleet management fund contributions - equipment and additonal overhead	\$ 7,670
<i>Total department overhead and equipment contributions</i>	<i>\$ 74,670</i>
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	\$ 105,670

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Function 02 - Public Works

Engineering Services - 340

Fleet management fund contributions - overhead	\$ 7,000
Fleet management fund contributions - equipment and additional overhead	\$ 810
<i>Total department overhead and equipment contributions</i>	<i>\$ 7,810</i>
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	\$ 9,810

Roadway Maintenance - 330

Fleet management fund contributions - overhead	\$ 314,000
Fleet management fund contributions - equipment and additional overhead	\$ 35,940
<i>Total department overhead and equipment contributions</i>	<i>\$ 349,940</i>
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	\$ 493,340

Sanitary Sewer - 350

Fleet management fund contributions - overhead	\$ 13,000
Fleet management fund contributions - equipment and additional overhead	\$ 1,490
<i>Total department overhead and equipment contributions</i>	<i>\$ 14,490</i>
Fleet management fund contribution - equipment repair / maintenance / supplies:	
Contracted equipment repairs	\$ 2,000
Vehicle and equipment maintenance supplies	\$ 17,000
Equipment operating supplies (non-fuel)	\$ 1,000
<i>Total department specific contributions</i>	<i>\$ 20,000</i>
Sanitary Sewer Department Total	\$ 34,490

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Function 02 - Public Works (cont.)

Solid Waste - 345	
Fleet management fund contributions - overhead	\$ 135,000
Fleet management fund contributions - equipment and additonal overhead	\$ 15,460
<i>Total department overhead and equipment contributions</i>	<i>\$ 150,460</i>
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	\$ 248,460

Storm Water - 355	
Fleet management fund contributions - overhead	\$ 45,000
Fleet management fund contributions - equipment and additonal overhead	\$ 5,160
<i>Total department overhead and equipment contributions</i>	<i>\$ 50,160</i>
Fleet management fund contribution - equipment repair / maintenance / supplies:	
Contracted equipment repairs	\$ 3,000
Vehicle and equipment maintenance supplies	\$ 40,000
Vehicle operating supplies (non-fuel)	\$ 1,000
<i>Total department specific contributions</i>	<i>\$ 44,000</i>
Storm Water Department Total	\$ 94,160

Traffic Safety - 335	
Fleet management fund contributions - overhead	\$ 15,000
Fleet management fund contributions - equipment and additonal overhead	\$ 1,720
<i>Total department overhead and equipment contributions</i>	<i>\$ 16,720</i>
Fleet management fund contribution - equipment repair / maintenance / supplies:	
Contracted equipment repairs	\$ 1,000
Equipment maintenance supplies	\$ 17,000
Equipment operating supplies (non-fuel)	\$ 2,000
<i>Total department specific contributions</i>	<i>\$ 20,000</i>
Traffic Safety Department Total	\$ 36,720

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Function 04 - Culture and Recreation

Parks - 315		
Fleet management fund contributions - overhead	\$	80,000
Fleet management fund contributions - equipment and additonal overhead	\$	9,160
<i>Total department overhead and equipment contributions</i>	\$	89,160
Fleet management fund contribution - equipment repair / maintenance / supplies:		
Contracted equipment repairs	\$	2,000
Vehicle and equipment maintenance supplies	\$	35,000
Equipment operating supplies (non-fuel)	\$	3,000
<i>Total department specific contributions</i>	\$	40,000
Parks Department Total	\$	129,160

Recreation - 320		
Fleet management fund contributions - overhead	\$	500
Fleet management fund contributions - equipment and additonal overhead	\$	60
<i>Total department overhead and equipment contributions</i>	\$	560
Fleet management fund contribution - equipment repair / maintenance / supplies:		
Contracted equipment repairs	\$	150
Vehicle and equipment maintenance supplies	\$	250
Equipment operating supplies (non-fuel)	\$	100
<i>Total department specific contributions</i>	\$	500
Recreation Department Total	\$	1,060

Senior Center - 325		
Fleet management fund contributions - overhead	\$	500
Fleet management fund contributions - equipment and additonal overhead	\$	60
<i>Total department overhead and equipment contributions</i>	\$	560
Fleet management fund contribution - equipment repair / maintenance / supplies:		
Contracted equipment repairs	\$	150
Vehicle and equipment maintenance supplies	\$	250
Equipment operating supplies (non-fuel)	\$	100
<i>Total department specific contributions</i>	\$	500
Recreation Department Total	\$	1,060

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Function 05 - Community and Economic Development

Community Development - 360	
Fleet management fund contribution - overhead	\$ 3,000
Fleet management fund contributions - equipment and additional overhead	\$ 450
<i>Total department overhead and equipment contributions</i>	<i>\$ 3,450</i>
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	\$ 5,050

Function 06 - General Government

General Support - 365	
Fleet management fund contribution - overhead	\$ 500
Fleet management fund contributions - equipment and additional overhead	\$ 60
<i>Total department overhead and equipment contributions</i>	<i>\$ 560</i>
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	\$ 1,060

Department Contribution Totals

Department contributions to fleet management overhead	\$ 826,500
Department contributions to fleet management equipment and additional overhead	\$ 94,760
Department contributions for fleet management equipment repair / maintenance / supplies	\$ 498,500
Grand total from departmental contributions	\$ 1,419,760

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	\$	105,670
001.01.150.5256	Fire / EMS	\$	259,720
Function 02 - Public Works			
110.02.210.5256	Roadway Maintenance	\$	493,340
110.02.240.5256	Traffic Safety	\$	36,720
001.02.260.5256	Engineering Services	\$	9,810
001.02.290.5256	Solid Waste	\$	248,460
001.02.291.5256	Sanitary Sewer	\$	34,490
740.02.292.5256	Storm Water	\$	94,160
Function 04 - Culture and Recreation			
001.04.430.5256	Parks	\$	129,160
001.04.440.5256	Recreation	\$	1,060
001.04.460.5256	Senior Center	\$	1,060
Function 05 - Community and Economic Development			
001.05.540.5256	Community Development	\$	5,050
Function 06 - General Government			
001.06.645.5256	General Support	\$	1,060
Grand total allocated to budgets			\$ 1,419,760

	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

WATER

DISTRIBUTION OPERATIONS

Personal Services

1	Regular Salaries and Wages	745,502	674,354	674,354	709,194	34,840	737,562
3	Part-Time and Temporary Salaries	23,529	48,000	48,000	49,500	1,500	51,480
6	FICA	58,474	55,260	55,260	58,040	2,780	60,362
7	IPERS	62,150	68,190	68,190	66,948	(1,242)	69,626
9	Health and Life Insurance	168,560	239,202	239,202	133,025	(106,177)	138,346
SUB TOTAL		\$ 1,058,215	\$ 1,085,006	\$ 1,085,006	\$ 1,016,707	\$ (68,299)	\$ 1,057,375

Contractual and Supply Services

20	Miscellaneous	-	2,500	2,500	-	(2,500)	-
35	Drafting Supplies	440	2,500	2,500	1,500	(1,000)	1,560
44B	One Call Service	10,351	18,000	18,000	14,400	(3,600)	14,976
47	Utilities	90,341	97,000	97,000	97,000	-	100,880
48	Bacteriological Samples	19,248	25,168	25,168	24,000	(1,168)	24,960
51	Bldg & Grounds Maint & Operation	40,505	68,600	68,600	78,500	9,900	81,640
57	Motor Vehicle Operation Supplies	39,861	38,000	38,000	44,000	6,000	45,760
64	New Meters	241,919	302,550	302,550	302,500	(50)	314,600
71	Automotive Equipment	70,489	82,000	82,000	92,000	10,000	95,680
82	Easements	-	2,500	2,500	1,500	(1,000)	1,560
87	Utility Systems & Structures & Tower	1,593,244	1,510,123	1,510,123	2,555,000	1,044,877	2,657,200
88	Inspection & Engineering	-	1,100,000	1,100,000	275,000	(825,000)	286,000
89	Capital Asset Construction	-	8,570,000	2,000,000	12,700,000	4,130,000	13,500,000
SUB TOTAL		\$ 2,106,398	\$ 11,818,941	\$ 5,248,941	\$ 16,185,400	\$ 4,366,459	\$ 17,124,816

Total Water Distribution Operations		\$ 3,164,613	\$ 12,903,947	\$ 6,333,947	\$ 17,202,107	\$ 4,298,160	\$ 18,182,191
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DISTRIBUTION MAINTENANCE

Personal Services

01	Regular Salaries	478,506	359,980	359,980	391,420	31,440	407,077
01A	Pager Pay	6,551	6,800	6,800	13,600	6,800	14,144
06	FICA	36,267	28,059	28,059	30,984	2,925	32,223
07	IPERS	47,871	33,982	33,982	38,234	4,252	39,763
09	Health & Life Insurance	152,225	160,436	160,436	100,964	(59,472)	105,003
SUB TOTAL		\$ 721,420	\$ 589,257	\$ 589,257	\$ 575,202	\$ (14,055)	\$ 598,210

Contractual and Supply Services

20	Miscellaneous	-	750	750	-	(750)	-
34	Miscellaneous Contract Work (Repair help)	20,892	25,000	25,000	25,000	-	26,000
41A	Purchase, Repair & Maintenance of Tractor	2,827	2,500	2,500	-	(2,500)	-
41B	Purchase, Repair, Maintenance of Equipment	135,946	131,350	131,350	140,500	9,150	146,120
54	Minor Equipment, Tools, Clothes	20,386	19,875	19,875	35,000	15,125	36,400
61	Main Maintenance Supplies	45,093	50,500	50,500	50,500	-	52,520
64	Meter Parts	13,175	13,500	13,500	15,000	1,500	15,600
65	Hydrants, Valves & Parts	130,253	102,000	102,000	95,000	(7,000)	98,800
87	System Maintenance	110,953	91,500	91,500	110,000	18,500	114,400
SUB TOTAL		\$ 479,525	\$ 436,975	\$ 436,975	\$ 471,000	\$ 34,025	\$ 489,840

Total Water Distribution Maintenance		\$ 1,200,945	\$ 1,026,232	\$ 1,026,232	\$ 1,046,202	\$ 19,970	\$ 1,088,050
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	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

WATER

ACCOUNTING AND COLLECTION

Personal Services

01	Regular Salaries	240,235	269,248	269,248	279,944	10,696	291,142
03	Part-time & Temporary Salaries	1,280	-	-	1,500	1,500	1,560
06	FICA	17,293	20,597	20,597	21,530	933	22,392
07	IPERS	21,422	25,417	25,417	26,427	1,010	27,484
09	Health & Life Insurance	139,632	158,434	158,434	79,608	(78,826)	82,792
SUB TOTAL		\$ 419,862	\$ 473,696	\$ 473,696	\$ 409,009	\$ (64,687)	\$ 425,370

Contractual and Supply Services

20	Miscellaneous	-	1,000	1,000	-	(1,000)	-
24	Payments to Other Agencies	5,823,162	6,300,683	6,300,683	6,673,297	372,614	6,940,229
24A	Sewer Exempt Fee	1,520	2,250	2,250	2,250	-	2,340
36	Postage & Shipping	154,238	166,500	166,500	165,000	(1,500)	171,600
37	Printing-Computer & Billing	4,609	3,675	3,675	5,000	1,325	5,200
37A	Computer Rent & Equipment	167,974	216,103	216,103	210,000	(6,103)	218,400
42	Solid Waste	2,701,239	2,692,824	2,692,824	2,770,000	77,176	2,880,800
43	Sales Tax Water	724,405	920,774	920,774	879,902	(40,872)	915,098
43A	Sales Tax Urbandale Sanitary (SD)	73,495	81,679	81,679	86,753	5,074	90,223
43B	Sales Tax Urbandale W/H Sanitary (SR)	2,094	2,619	2,619	2,803	184	2,915
43C	Sales Tax Miscellaneous	2,583	2,153	2,153	2,450	297	2,548
49a	Refunds	40,670	64,000	64,000	60,000	(4,000)	62,400
50	Storm Water	2,923,437	2,913,303	2,913,303	3,750,000	836,697	3,900,000
50A	Storm Water Sales Tax	91,925	93,225	93,225	120,000	26,775	124,800
SUB TOTAL		\$ 12,711,351	\$ 13,460,788	\$ 13,460,788	\$ 14,727,455	\$ 1,266,667	\$ 15,316,553

Total Water Accounting and Collection		\$ 13,131,213	\$ 13,934,484	\$ 13,934,484	\$ 15,136,464	\$ 1,201,980	\$ 15,741,922
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ADMINISTRATION AND GENERAL

Personal Services

01	Regular Salaries	397,196	401,685	401,685	442,743	41,058	460,453
01A	Trustee Salary	4,500	3,600	3,600	3,600	-	3,600
06	FICA	29,166	31,739	31,739	35,239	3,500	36,649
07	IPERS	22,687	38,259	38,259	42,135	3,876	43,820
08	Retirement Trust	53,983	69,500	69,500	69,500	-	72,280
09	Health & Life Insurance	74,028	130,696	130,696	74,359	(56,337)	77,333
09B	Dental & Visual Insurance	1,307	3,000	3,000	3,000	-	3,120
09C	Self Insurance	10,701	15,575	15,575	258,750	243,175	269,100
SUB TOTAL		\$ 593,568	\$ 694,054	\$ 694,054	\$ 929,326	\$ 235,272	\$ 966,355

Contractual and Supply Services

11	Auto Allowance	11,200	9,600	9,600	9,600	-	9,984
20	Miscellaneous	5,091	3,000	3,000	5,500	2,500	5,720
20A	Trust Disbursement	61,020	60,000	60,000	62,000	2,000	64,480
21	Advertising & Legal Publications	2,317	2,200	2,200	2,500	300	2,600
22	Contract services	6,241	7,000	7,000	8,000	1,000	8,320
23	Consulting & Legal Fees	27,037	100,000	100,000	75,000	(25,000)	78,000
23A	Audit	20,830	25,000	25,000	25,000	-	26,000
24	Permit Fees (DNR)	5,132	6,200	6,200	7,500	1,300	7,800
28	Dues, Memberships, Subscriptions	9,106	7,000	7,000	10,000	3,000	10,400
29	Liability Insurance	114,550	100,268	100,268	125,000	24,732	130,000
36	Postage & Shipping (Stamps & Etc.)	3,073	2,650	2,650	3,500	850	3,640
44	Telephone (Phones & Service Bill)	18,330	20,034	20,034	25,126	5,092	26,131
45	Training	7,179	11,000	11,000	11,000	-	11,440
46	Travel & Conference Expense	4,983	12,500	12,500	13,500	1,000	14,040
47	Utilities	10,803	14,500	14,500	14,500	-	15,080
50	Petty Cash	-	1,200	1,200	-	(1,200)	-
58	Office Equipment & Supplies	8,258	24,000	24,000	36,500	12,500	37,960
94	Bank Service Charge	15,969	16,500	16,500	16,500	-	17,160
SUB TOTAL		\$ 331,119	\$ 422,652	\$ 422,652	\$ 450,726	\$ 28,074	\$ 468,755

Total Water Administration and General		\$ 924,687	\$ 1,116,706	\$ 1,116,706	\$ 1,380,052	\$ 263,346	\$ 1,435,110
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	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	INCREASE	FY 2026-27	
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE	
WATER							
OPERATING REVENUE							
Revenue							
601	Metered Water Sales	13,085,072	12,983,061	12,983,061	13,720,922	737,861	14,269,761
602	Sewer-SR	305,686	315,034	315,034	333,665	18,631	347,011
603	Sewer-SD	5,516,349	5,985,649	5,985,649	6,339,632	353,983	6,593,217
605	Service Charges	9,235	10,000	10,000	10,000	-	10,400
606	Late Charge	26,335	27,500	27,500	27,500	-	28,600
607	Water Service Hook On Fee	259,725	215,100	215,100	235,000	19,900	244,400
608	Meter & Parts	224,648	181,875	181,875	200,000	18,125	208,000
609	Sewer Exempt Fee	2,130	2,250	2,250	2,250	-	2,340
612	Collect Sewer (For Billing)	138,475	138,240	138,240	141,000	2,760	146,640
613	Taps	3,710	6,000	6,000	5,000	(1,000)	5,200
615	Bacteriological Samples	5,570	6,200	6,200	6,000	(200)	6,240
616	Miscellaneous	14,011	45,000	45,000	35,000	(10,000)	36,400
616A	Trust Receipts	59,570	55,000	55,000	60,000	5,000	62,400
617	Main Reimbursement	313,154	125,000	125,000	150,000	25,000	156,000
618	Miscellaneous Taxable Items	83,534	30,750	30,750	35,000	4,250	36,400
619	Sales Tax Miscellaneous	2,544	2,153	2,153	2,450	297	2,548
620	Sales Tax Water	671,244	915,254	915,254	900,000	(15,254)	936,000
621	Sales Tax Sewer	74,484	84,298	84,298	89,556	5,258	93,138
623	Bulk & Construction Water	46,672	47,000	47,000	47,000	-	48,880
627	Hydrant Meter Rental	3,112	4,000	4,000	3,500	(500)	3,640
646	Lease Revenue	127,160	124,620	124,620	124,620	-	129,605
647	Solid Waste	2,703,215	2,692,824	2,692,824	2,770,000	77,176	2,880,800
648	Solid Waste Collect	31,629	31,543	31,543	32,360	817	33,654
649	Storm Water	2,938,628	2,913,303	2,913,303	3,750,000	836,697	3,900,000
649A	Storm Water Sales Tax	92,247	93,225	93,225	120,000	26,775	124,800
650	Storm Water Collect	34,491	34,313	34,313	35,250	937	36,660
651	Revenue Bond Proceeds	-	8,570,000	2,000,000	12,700,000	4,130,000	13,208,000
Total Water Operating Revenue		\$ 26,772,630	\$ 35,639,192	\$ 29,069,192	\$ 41,875,705	\$ 6,236,513	\$ 43,550,734

RECAP

Disbursements

Distribution Operation	3,164,613	12,903,947	6,333,947	17,202,107	4,298,160	18,182,191
Distribution Maintenance	1,200,945	1,026,232	1,026,232	1,046,202	19,970	1,088,050
Accounting & Collection	13,131,213	13,934,484	13,934,484	15,136,464	1,201,980	15,741,923
Administration & General	924,687	1,116,706	1,116,706	1,380,052	263,346	1,435,110
Water Purchased (DMWW + Xenia)	6,269,277	6,978,907	6,978,907	7,398,418	419,511	7,400,000
Sub Total	\$ 24,690,735	\$ 35,960,276	\$ 29,390,276	\$ 42,163,243	\$ 6,202,967	\$ 43,847,274
Debt Service	324,476	129,258	129,258	611,545	482,287	1,232,286
TOTAL	\$ 25,015,211	\$ 36,089,534	\$ 29,519,534	\$ 42,774,788	\$ 6,685,254	\$ 45,079,560

Income

Cash Balance	11,378,317	12,015,274	12,015,274	13,877,072	1,861,798	13,567,989
Restricted Funds	190,650	190,650	190,650	173,433	(17,217)	173,433
Net Cash Balance	\$ 11,568,967	\$ 12,205,924	\$ 12,205,924	\$ 14,050,505	\$ 1,844,581	\$ 13,741,422
Operating Revenue	\$ 26,772,630	\$ 35,639,192	\$ 29,069,192	\$ 41,875,705	\$ 6,236,513	\$ 43,550,734
Non-Operating Revenue						
Interest Earned	724,119	590,000	590,000	590,000	-	550,000
Extraordinary income	-	-	-	-	-	-
SUB TOTAL	\$ 39,065,716	\$ 48,435,116	\$ 41,865,116	\$ 56,516,210	\$ 8,081,094	\$ 57,842,156
Less Restricted Funds (trust fund)	173,433	190,650	190,650	173,433	(17,217)	173,433
Capital Reserve Fund	13,877,072	12,154,932	12,154,932	13,567,989	1,413,057	12,590,163
Total	\$ 25,015,211	\$ 36,089,534	\$ 29,519,534	\$ 42,774,788	\$ 6,685,254	\$ 45,078,560