

City of Council Bluffs

FY19 Operating Budget

Public Hearing February 26, 2018



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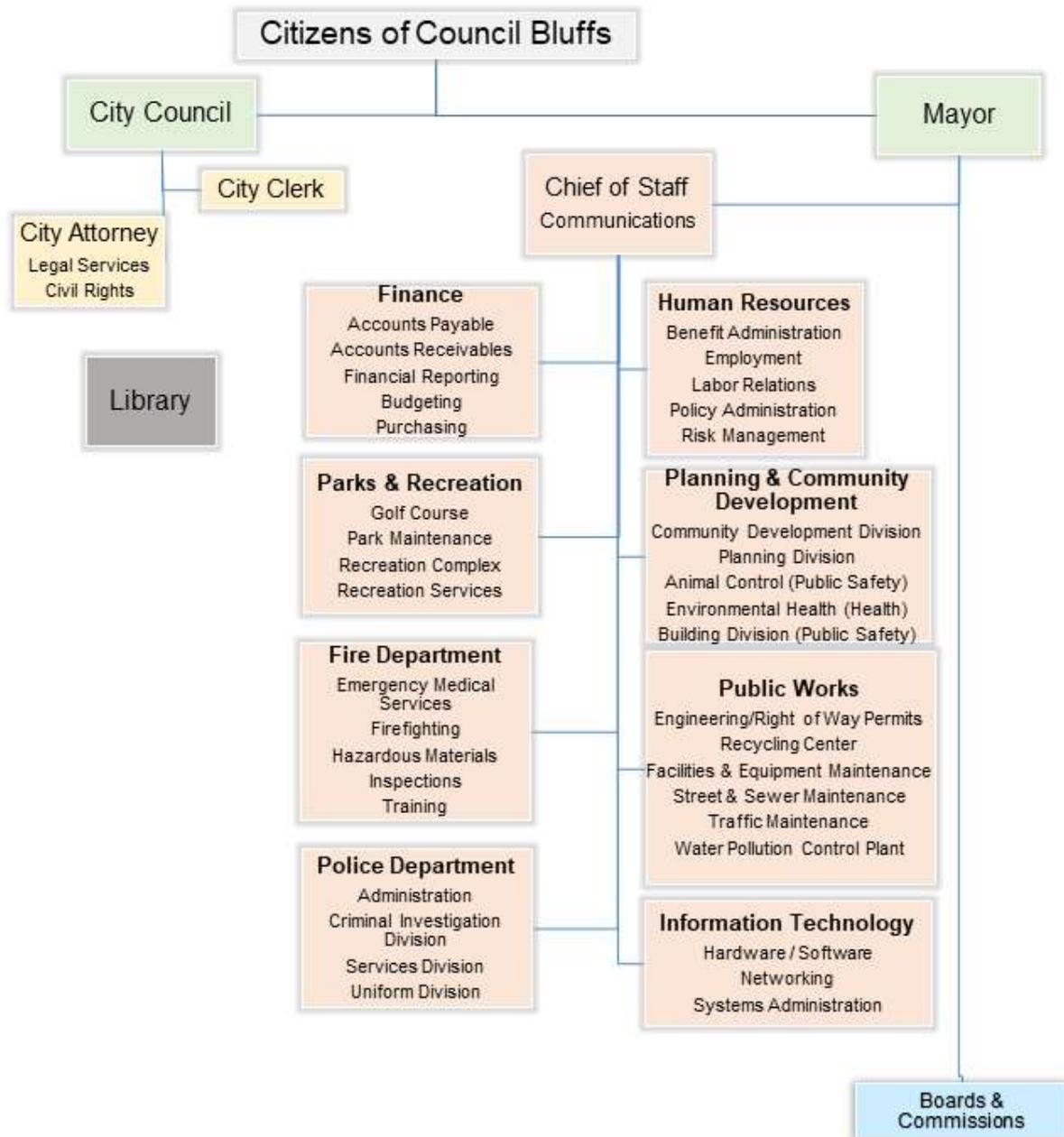
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FY19 Operating Budget

Highlights of the FY19 Operating Budget:

- Levy base remains flat at \$17.75. Additional \$.51 accumulative increase for Police Department Headquarters funding results in a total tax levy of \$18.26.
- Excluding debt services, the total of all other City expenditures are up less than 1%.
- There will be one bonding in this calendar year for the Police Department Headquarters and the FY19 Capital Improvement Program (CIP), which will save on bonding costs. The Bond funding will occur in 4th quarter, FY18. Spending will occur in FY19. This timing will result in the appearance of higher expenditures vs revenue in the FY19 Capital Fund operating budget.
- Revenue risks included in the FY19 budget:
 - Redflex camera funds of \$700,000
 - Property tax Rollback of \$2.3M.
- Changes for FY19
 - For FY19, the Health Department has been eliminated, resulting in a net reduction of over \$400K.
 - The City staff is aligning revenue and costs across funds and across departments to improve visibility and accountability. This may result in revenue and costs now budgeted in different departments. For example, work comp costs will not be budgeted in all departments, it will be budgeted in Human Resources.

City of Council Bluffs Org Chart



Elected by the Citizens of Council Bluffs

Appointed by City Council

Appointed by the Mayor

City of Council Bluffs Officials

Elected Officials

		Term Expires
Mayor	Matt Walsh	December 31, 2021
Council Member	Melissa Head	December 31, 2021
Council Member	Roger Sandau	December 31, 2019
Council Member	Nate Watson	December 31, 2019
Council Member	Sharon White	December 31, 2019
Council Member	Mike Wolf	December 31, 2021

Council Appointed Officials

City Attorney	Richard Wade
City Clerk	Jodi Quakenbush

City Officials

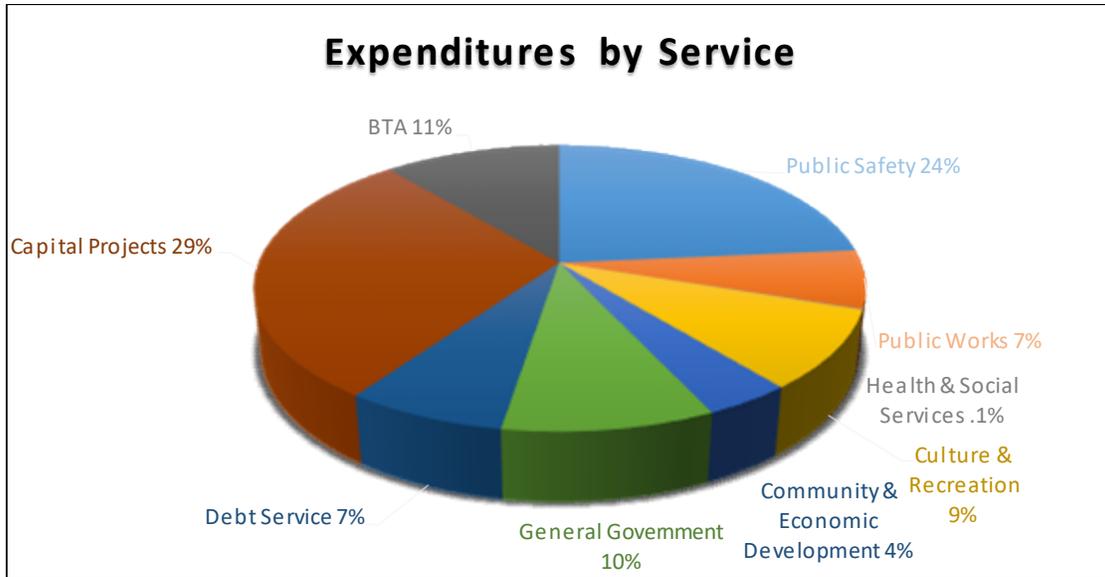
Chief of Staff	Wendy Schultz
Director Planning & Community Development	Brandon Garrett
Director Finance	Kathy Knott
Fire Chief	Justin James
Director Human Resources	Jon Finnegan
Chief Information Officer	Mark Howard
Director Parks and Recreation	Larry Foster
Police Chief	Timothy Carmody
Director Public Works	Greg Reeder

Library Director	Kathy Rieger
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Overview of Proposed FY19 Operating Budget

	FY18	FY19
	APPROVED	PROPOSED
REVENUE & OTHER FINANCING SOURCES		
Property Taxes	\$ 43,306,269	\$ 46,787,000
TIF Revenues	4,743,176	4,176,848
Other City Taxes	17,340,355	21,033,273
Licenses & Permits	4,383,430	1,621,650
Use of Money & Property	929,300	962,355
Intergovernmental	24,522,388	32,089,650
Charges for Fees & Services	20,251,719	20,649,048
Special Assessments	166,000	166,000
Miscellaneous	5,336,800	2,472,400
Other Financing Sources	14,965,000	25,000
Transfers In	31,352,764	27,331,857
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 167,297,201	\$ 157,315,081
EXPENDITURES & OTHER FINANCING USES		
Public Safety	\$ 34,240,721	\$ 34,284,127
Public Works	9,541,858	9,549,124
Health & Social Services	684,910	152,137
Culture & Recreation	12,759,173	12,971,497
Community & Economic Development	6,652,687	5,758,794
General Government	12,881,029	13,861,236
Debt Service	10,700,043	10,527,678
Capital Projects	40,111,000	42,468,675
Transfers Out	31,352,764	27,331,857
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 175,130,556	\$ 173,078,317
REVENUE, EXCL TRANSFERS		
	\$ 135,944,437	\$ 129,983,224
EXPENDITURES, EXCL TRANFERS		
	\$ 143,777,792	\$ 145,746,460

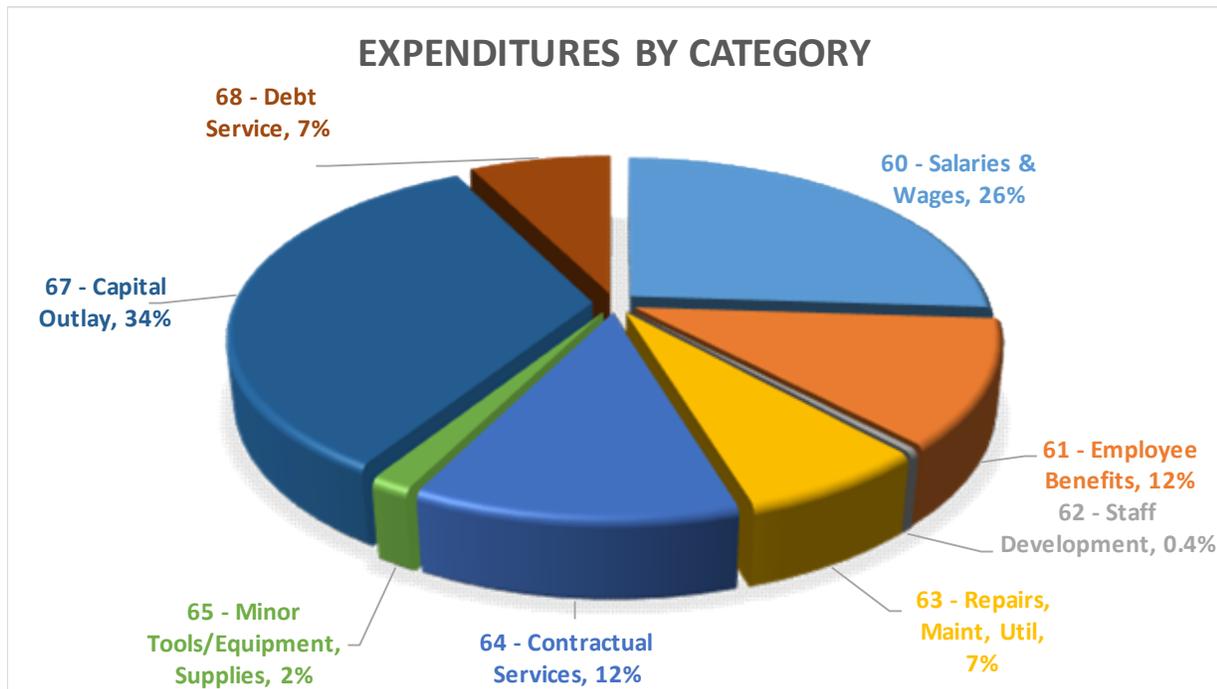
EXPENDITURES AND OTHER FINANCING USES



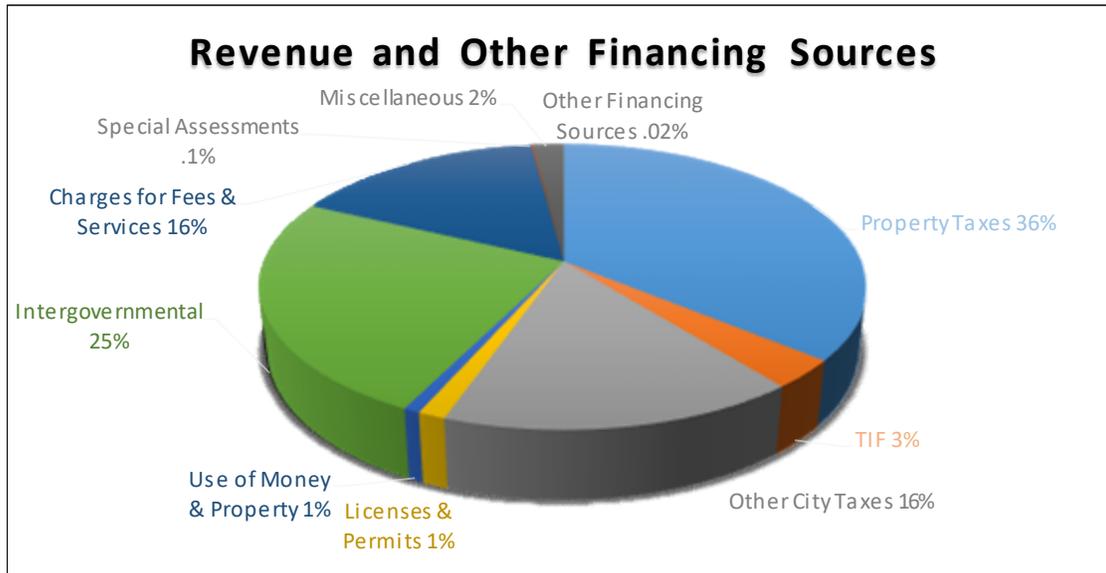
Excluding transfers between funds, the City of Council Bluffs FY19 Proposed Operating Budget is **\$145,746,460**, an increase of 1.4% from the FY18 Approved Operating Budget of **\$143,777,792**. Approximately 7% of the total FY19 budget will fund debt service costs, which is an increase year over year of 13.47%. This increase in debt service costs is driven by the new Police Department Headquarters.

	FY18 Approved Budget	FY19 Proposed Budget	\$ Increase/ (Decrease)	% Increase/ (Decrease)
Total Operating Budget excl transfers	\$ 143,777,792	\$ 145,746,460	\$ 1,968,668	1.37%
Bonds	8,191,175	9,294,532	1,103,357	13.47%
Op Budget excl Transfers and Bond	\$ 135,586,617	\$ 136,451,928	\$ 865,311	0.64%

The chart below shows FY19 operating expenditures broken out by category. Employee costs and capital outlay account for 72% of budget expenditures.



REVENUE AND OTHER FINANCING SOURCES



Excluding transfers between funds, FY19 budgeted revenue is down vs FY18 by \$6M, driven by the timing of GO bond proceeds. It is anticipated that the GO bond proceeds for the FY19 Capital Improvement projects and the Police Department Headquarters project will be received in fourth quarter FY18.

PROPERTY TAX (Rates per thousand dollars of taxable valuation)

The FY19 Proposed Operating Budget includes a total tax levy of \$18.26. This is an increase of \$.3557 from the FY18 levy rate of \$17.9072 per thousand dollars. The increase is due to the debt service funding for the new Police Headquarters. The levy rate prior to the funding for the Police Headquarters is \$17.75. The funding for the Police Headquarters has driven an accumulative levy rate increase in FY18 and FY19 of \$.5129.

Tax Levy Recap

FY19 Levy rate excluding Police Department Headquarters		\$ 17.75
FY18 Increase -Police Department Headquarters	0.1572	
FY19 Increase -Police Department Headquarters	<u>0.3557</u>	0.5129
FY19 Total levy rate		\$ 18.26

Historical Levy Summary

Tax Levy	FY13	FY14	FY15	FY16	FY17	FY18	FY19
General	\$ 8.1000	\$ 8.1000	\$ 8.1000	\$ 8.1000	\$ 8.1000	\$ 8.1000	\$ 8.1000
Transit	0.3000	0.3190	0.3186	0.3186	0.3186	0.3186	0.3186
Civic Center							0.1350
Aviation	0.2510	0.2520	0.2519	0.2700	0.2700	0.2700	0.2499
Liability and Insurance	0.4500	0.4554	1.2040	0.7053	0.7053	0.7053	1.0506
Emergency	0.2700	0.2700	0.2700	0.2700	0.2700	0.2700	0.2700
Employee Benefit	5.4525	5.6250	5.0162	5.6361	5.8789	5.8789	5.4159
Debt Service	3.0270	2.7291	2.5893	2.4500	2.2072	2.3644	2.7201
Total	\$ 17.8505	\$ 17.7505	\$ 17.7500	\$ 17.7500	\$ 17.7500	\$ 17.9072	\$ 18.2600

Overall property tax revenue has increased vs. FY18 budget by \$3.5M driven by the increase in property valuations and the funding of the Police Department Headquarters.

Additional Information on Property Tax Levies

The City can generate property tax revenue through the use of a number of tax levies designated by the state for specific uses. Those levies are listed below along with their designated uses and levy thresholds.

General Fund Levy

The State Code of Iowa section 384.1 sets forth the General Fund Levy for Cities. The General Fund Levy assists with the funding of public safety, public works, culture and recreation, cemeteries, community and economic development, inspection services and general administration. The code states, "A city's tax levy for the General Fund shall not exceed eight dollars and ten cents per thousand dollars of taxable value in any tax year, except for the levies authorized in section 384.12."

Transit Levy

The State of Iowa allows cities to levy a property tax for the operation of a transit system. The amount of the levy is limited by State of Iowa law to no more than \$0.95 per thousand dollars of assessed value. The revenue generated from this levy is used to fund the operation and maintenance of a municipal transit system and supplements other revenue sources from the transit system including fares and grant proceeds. The City of Council Bluffs is currently at a levy rate of \$.31859 per thousand. This is flat to the FY18 budget.

Civic Center Levy

State of Iowa law allows cities to levy a property tax not to exceed \$0.135 per thousand dollars of assessed value each year for operating and maintaining a civic center owned by a city. The City is utilizing this levy for the first time to provide dedicated funding to the Mid America Center operations as supported by Iowa Code.

Aviation Authority Levy

The City of Council Bluffs levies on behalf of the Council Bluffs Airport Authority. This levy is remitted to the City who in turn, remits the collected aviation levy to the Airport Authority.

Liability and Insurance Levy

The State of Iowa allows cities to levy a property tax to fund premium costs on tort liability insurance, property insurance, and any other insurance that may be necessary in the operation of the city, and the costs of a self-insurance program. This levy has no maximum, but its use is limited to the actual costs of the insurance program. The City of Council Bluffs is currently at a levy rate of \$1.0506 per thousand. This is an increase vs. FY18 budget and will provide adequate coverage of insurance and liability costs.

Emergency Levy

The State of Iowa allows for the Emergency Levy in instances where a city has reached the \$8.10 General Fund Levy and has additional taxation needs. A city may establish an Emergency Fund and may certify taxes not to exceed twenty-seven cents per thousand. This levy can only be used if a city is at the maximum General Fund Levy of \$8.10.

Employee Benefits Levy

The Employee Benefits Levy, known as the trust and agency levy under Iowa Code, is used to fund the employee benefits of the City, including retirement and health insurance. There is no maximum for this levy under State of Iowa law, but can be used only to fund employee benefits. The City of Council Bluffs is currently at a levy rate of \$5.4159 per thousand. This is a reduction vs. FY18 budget driven by improved revenue to cost alignment.

Debt Service Levy

The City's Debt Service Levy is used to fund the annual payments on the money the City has borrowed to fund the Capital Improvement Program. The debt service levy is unlimited. Section 384.4 of the Code of Iowa states, "A city shall establish a Debt Service Fund and shall certify taxes to be levied for the Debt Service Fund in the amount necessary to pay":

1. Judgments against the city, except those authorized by State law to be paid from other funds.
2. Interest as it becomes due and the amount necessary to pay, or to create a sinking fund to pay, at maturity of all general obligation bonds issued by the city or to pay, or to create a sinking fund to pay, amounts as due on loans received through the Iowa community development loan program.
3. Payments required to be made from the Debt Service Fund under a lease or lease-purchase agreement.
4. Payments required to be made from the Debt Service Fund under a loan agreement.

REVENUE, CONTINUED

OTHER CITY TAXES

Local Option Sales Tax (LOST)

After property taxes, a significant source of tax revenue is the Local Option Sales Tax. The sales tax rate in Council Bluffs is 7%, with 6% going to the State and 1% coming back to the local government (County/City). By City Ordinance, 100% of sales tax revenue shall be devoted to the maintenance and improvement of the city's sewer and street systems. Based on recent Iowa Department of Revenue estimates, the City is budgeting \$8.4 million in Local Option Sales Taxes, which is flat to the FY18 budget. There is continued concern that sales tax revenue projections will decrease with the transition to on-line shopping vs brick and mortar retail stores.

Hotel/Motel Tax

The City utilizes a 7% hotel/motel tax imposed on the gross receipts of renting. State law requires that 50% of hotel/motel tax is to be used for acquiring, improving, operating or improving recreational, cultural or entertainment facilities as well as encouragement of tourism and convention business. The City supports the Council Bluffs Convention and Visitor's Bureau and the Mid America Center with hotel/motel funds. The remaining revenues may be spent on any other lawful purpose. Hotel/Motel has been budgeted flat to FY18 budget at \$2.8M

Gaming Tax

The City receives a portion of all monies received by local casino operators. These funds are used to support general fund expenditures. The City is able to provide gaming funds to support facilities maintenance and capital projects. The City receives funding from admissions on the riverboat and 0.05% of adjusted gross revenue recorded by the casino operators. Gaming revenue has been budgeted flat to FY18 budget at \$2.98M.

Other Taxes

Other taxes include utility tax replacement excise tax and utility franchise tax. Other City Taxes category has increased vs FY18 budget, primarily due to the reclassification of franchise fees from "Licenses and Permits" reporting category to "Utility Franchise Tax" under Other City Taxes. The amount of franchise fees budgeted for FY19 is \$3.3M.

LICENSES AND PERMITS

Fees from licenses and registrations include business, alarm, beer, liquor, cigarette, dog, cat, housing and other miscellaneous licenses and registrations. Fees from permits include building, electrical, mechanical, plumbing, refuse hauling, excavation, subdivision inspection, and other permits.

USE OF MONEY AND PROPERTY

This category includes interest and investment earnings collected and rent received from City owned property.

INTERGOVERNMENTAL REVENUE

Intergovernmental revenues include Federal grants and reimbursements, State grants and reimbursements, State shared revenues, and County or other local grants and reimbursements. Many of these revenues are construction project related and thus significantly increase and decrease with the timing of projects.

This category includes Road Use Tax Funds (RUTF). The State Road Use Tax Fund consists of revenues from fuel tax, vehicle registration fees, use tax, driver's license fees and other miscellaneous sources. Road Use Tax is distributed on a per capita basis.

Also included in this category is flood mitigation funds which is the sales tax revenue anticipated to be received from the State to be used for flood mitigation. That revenue is expected to be \$3.4M in FY19, up by \$529K vs FY18.

Rollback (Commercial and Industrial Replacement) tax collection has been included in the budget. The amount of rollback tax collection included in the budget for FY19 is \$2.35M.

CHARGES FOR SERVICES

This category includes revenue from charges for services for Sewer and Sanitation charges. Other Charges for Services include parking, transit, ambulance, rental registration, golf fees, swimming fees and Mid America Center revenue. Charges for Services are basically flat vs. FY18 budget.

SPECIAL ASSESSMENTS

Special Assessments are an additional tax levied on private property for public improvements that enhance the value of the property. The City assesses a special assessment on drainage districts to aid in the cost of maintaining the run off of water within these areas. Special assessments are flat vs. FY18 budget.

MISCELLANEOUS REVENUE

This category includes donations, library fines & charges, pool and golf concessions, police auctions, court fines and Redflex revenue. Revenues of a non-recurring nature which are not assigned above are included in this category. The amount built into the FY19 budget for Redflex revenue is \$700,000.

OTHER FINANCING SOURCES

This category is used for the proceeds from bonding and transfers from other funds. The FY18 budget included the bonding for FY18 CIP and the first bonding for the Police Department Headquarters. The City anticipates it will need to bond for the final bonding for the Police Department Headquarters before the start of FY19. CIP for FY19 will be included in that bonding to reduce the cost of two separate bondings. Thus, there are no bonding proceeds in the FY19 fiscal budget.

OVERVIEW OF FUNDS

The City utilizes separate funds in order to account for revenues and expenditures that are reserved for specific purposes as required by the State and GASB (Government Accounting Standards Board). Major fund categories are: General, Special Revenue, TIF Special Revenue, Debt Service, Capital Projects, Permanent and Proprietary.

Transfers between specific funds

Revenue that is restricted and received in one major fund category is transferred to the fund that is accumulating the costs. For example, a CIP project in the Capital Projects fund may receive funding from a Special Revenue fund. This will result in a transfer out (expenditure) in the Special Revenue fund and a transfer in (revenue) the Capital Projects fund.

State Budget Summary

Form 635.2A

CITY OF Council Bluffs ADOPTED BUDGET SUMMARY YEAR ENDED JUNE 30, 2019

Department of Management

Fiscal Years

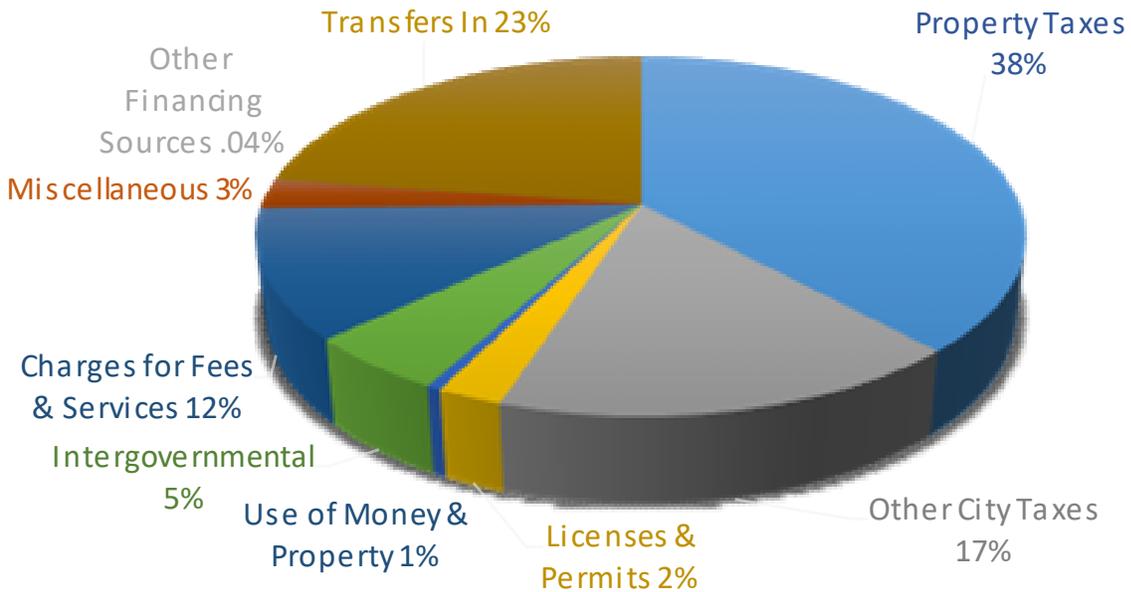
		GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2019 (J)	RE-ESTIMATED 2018 (K)	ACTUAL 2017 (L)
(A)	(B)										
Revenues & Other Financing Sources											
Taxes Levied on Property	1	25,025,100	14,557,149		7,204,751	0			46,787,000	43,306,269	42,053,704
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	25,025,100	14,557,149		7,204,751	0			46,787,000	43,306,269	42,053,704
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			4,176,848					4,176,848	4,743,176	3,596,130
Other City Taxes	6	11,078,106	9,451,916		503,251	0			21,033,273	20,640,355	19,121,317
Licenses & Permits	7	1,542,650	79,000					0	1,621,650	1,543,430	5,169,186
Use of Money and Property	8	330,000	630,000	0	0	0	0	2,355	962,355	929,300	999,212
Intergovernmental	9	3,390,425	12,058,968	0	409,757	16,230,500		0	32,089,650	24,522,388	34,460,168
Charges for Fees & Service	10	7,620,148	2,500		0	0	0	13,026,400	20,649,048	20,251,719	19,568,705
Special Assessments	11	0	166,000		0	0		0	166,000	166,000	171,893
Miscellaneous	12	1,727,860	102,000		0	617,000	240	25,300	2,472,400	5,336,800	11,901,795
Sub-Total Revenues	13	50,714,289	37,047,533	4,176,848	8,117,759	16,847,500	240	13,054,055	129,958,224	121,439,437	137,042,110
Other Financing Sources:											
Total Transfers In	14	14,874,335	787,458	0	1,535,078	10,134,986	0	0	27,331,857	31,352,764	21,278,566
Proceeds of Debt	15	0	0	0	0	0		0	0	27,304,750	9,130,148
Proceeds of Capital Asset Sales	16	25,000	0	0	0	0		0	25,000	45,000	835,224
Total Revenues and Other Sources	17	65,613,624	37,834,991	4,176,848	9,652,837	26,982,486	240	13,054,055	157,315,081	180,141,951	168,286,048
Expenditures & Other Financing Uses											
Public Safety	18	34,126,864	157,263	0			0		34,284,127	34,240,721	32,968,571
Public Works	19	1,607,317	7,941,807	0			0		9,549,124	9,541,858	11,513,841
Health and Social Services	20	152,137	0	0			0		152,137	684,910	583,813
Culture and Recreation	21	12,679,497	292,000	0			0		12,971,497	12,759,173	11,091,267
Community and Economic Development	22	902,160	3,057,308	1,799,326			0		5,758,794	6,652,687	4,894,430
General Government	23	13,861,236	0	0			0		13,861,236	12,881,029	13,879,931
Debt Service	24	0	1,233,146	0	9,294,532		0		10,527,678	10,700,043	9,377,721
Capital Projects	25	0	0	0		42,468,675			42,468,675	40,111,000	31,623,967
Total Government Activities Expenditures	26	63,329,211	12,681,524	1,799,326	9,294,532	42,468,675	0		129,573,268	127,571,421	115,933,541
Business Type Proprietary: Enterprise & ISF	27							16,173,192	16,173,192	16,206,371	14,395,482
Total Gov & Bus Type Expenditures	28	63,329,211	12,681,524	1,799,326	9,294,532	42,468,675	0	16,173,192	145,746,460	143,777,792	130,329,023
Total Transfers Out	29	2,225,000	22,729,335	2,377,522	0	0	0	0	27,331,857	31,352,764	21,278,566
Total ALL Expenditures/Fund Transfers Out	30	65,554,211	35,410,859	4,176,848	9,294,532	42,468,675	0	16,173,192	173,078,317	175,130,556	151,607,589
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	59,413	2,424,132	0	358,305	-15,486,189	240	-3,119,137	-15,763,236	5,011,395	16,678,459
Beginning Fund Balance July 1	33	23,083,222	20,904,612	1,028,928	1,197,627	22,542,616	61,040	156,061,164	224,879,209	219,867,814	203,189,355
Ending Fund Balance June 30	34	23,142,635	23,328,744	1,028,928	1,555,932	7,056,427	61,280	152,942,027	209,115,973	224,879,209	219,867,814

General Fund

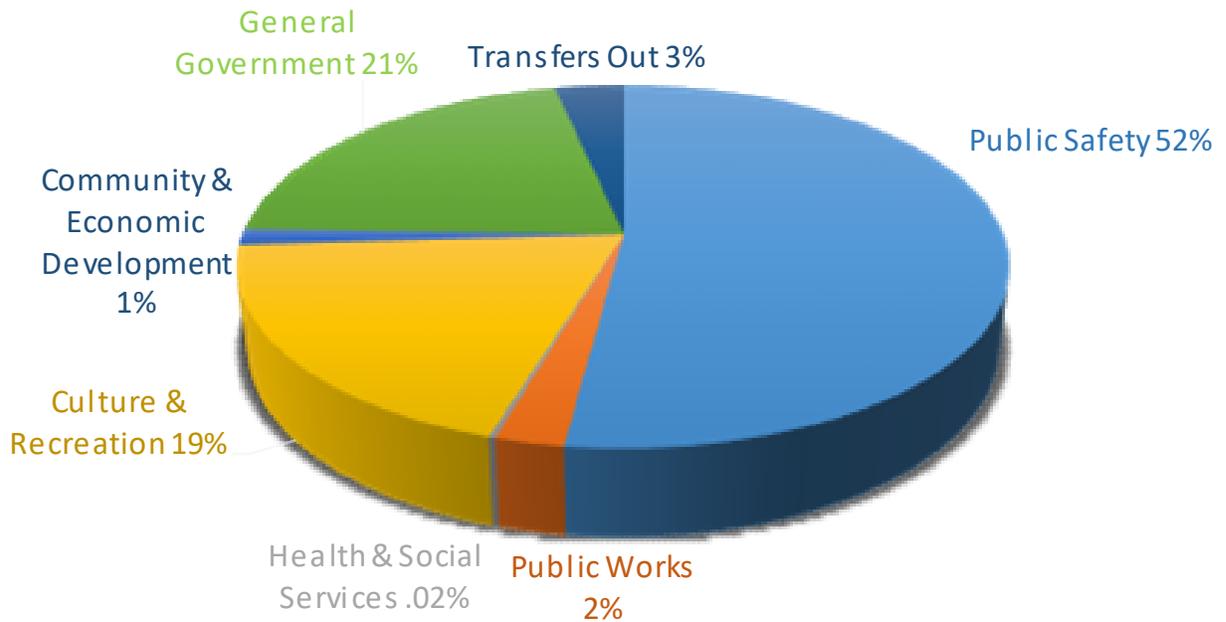
BUDGET SUMMARY GENERAL FUND

	FY18 APPROVED BUDGET	FY19 PROPOSED BUDGET
REVENUE AND OTHER SOURCES		
Property Taxes	22,507,605	25,025,100
Other City Taxes	7,437,881	11,078,106
Licenses & Permits	4,314,430	1,542,650
Use of Money & Property	284,000	330,000
Intergovernmental	2,783,206	3,390,425
Charges for Fees & Services	7,642,700	7,620,148
Miscellaneous	1,483,100	1,727,860
Other Financing Sources	45,000	25,000
Transfers In	16,501,583	14,874,335
TOTAL REVENUE AND OTHER SOURCES	62,999,505	65,613,624
EXPENDITURES AND OTHER USES		
Public Safety	34,072,682	34,126,864
Public Works	1,552,523	1,607,317
Health & Social Services	684,910	152,137
Culture & Recreation	12,759,173	12,679,497
Community & Economic Development	642,613	902,160
General Government	12,881,029	13,861,236
Transfers Out	316,000	2,225,000
TOTAL EXPENDITURES AND OTHER USES	62,908,930	65,554,211

Receipts - General Fund



Expenditures- General Fund



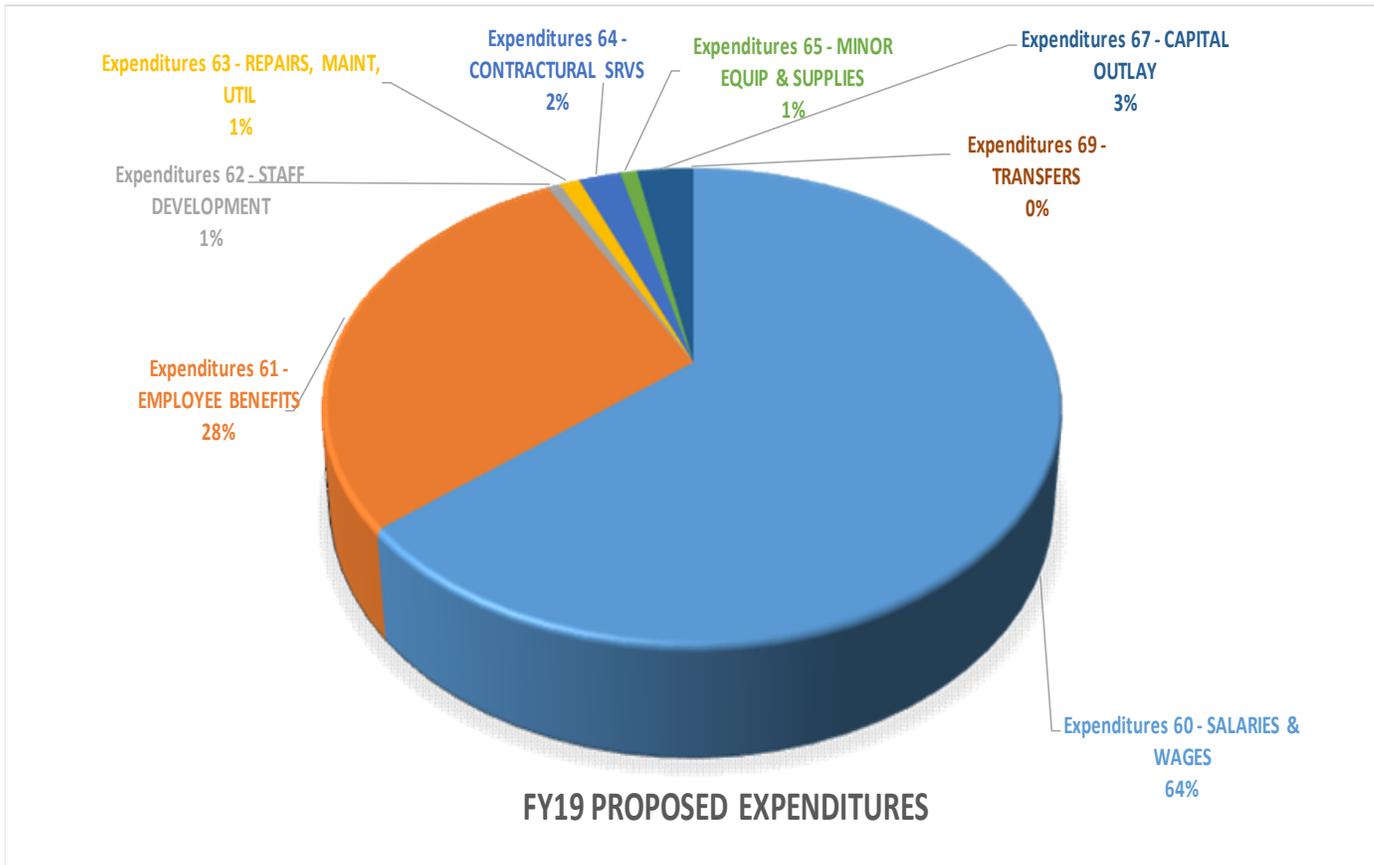
General Fund Department Detail

Public Safety

POLICE

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Source	44 - INTERGOVERNMENTAL	(591,066)	(631,533)	(588,753)	(606,356)	17,603	3.0%
	45 - CHARGES FOR SERVICES	(665,185)	(449,981)	(643,000)	(414,000)	(229,000)	-35.6%
	47 - MISC REVENUES	(104,545)	(117,389)	(70,000)	(566,500)	496,500	709.3%
	48 - OTHER FINC SOURCES		(13,440)	-	-	-	
Total Direct Funding Source		\$ (1,360,796)	\$ (1,212,343)	\$ (1,301,753)	\$ (1,586,856)	\$ 285,103	21.9%
Expenditures	60 - SALARIES & WAGES	11,015,863	10,943,299	11,519,096	11,412,964	106,132	0.9%
	61 - EMPLOYEE BENEFITS	5,434,381	5,063,311	5,467,717	5,070,150	397,567	7.3%
	62 - STAFF DEVELOPMENT	68,744	93,497	106,650	121,200	(14,550)	-13.6%
	63 - REPAIRS, MAINT, UTIL	126,025	142,707	161,400	185,150	(23,750)	-14.7%
	64 - CONTRACTURAL SRVS	322,784	375,808	379,545	393,970	(14,425)	-3.8%
	65 - MINOR EQUIP & SUPPLIES	171,010	126,493	167,000	157,150	9,850	5.9%
	67 - CAPITAL OUTLAY	429,259	515,433	394,500	526,500	(132,000)	-33.5%
Total Expenditures		\$ 17,568,066	\$ 17,260,547	\$ 18,195,908	\$ 17,867,084	\$ 328,824	1.8%

*Favorable/(Unfavorable)

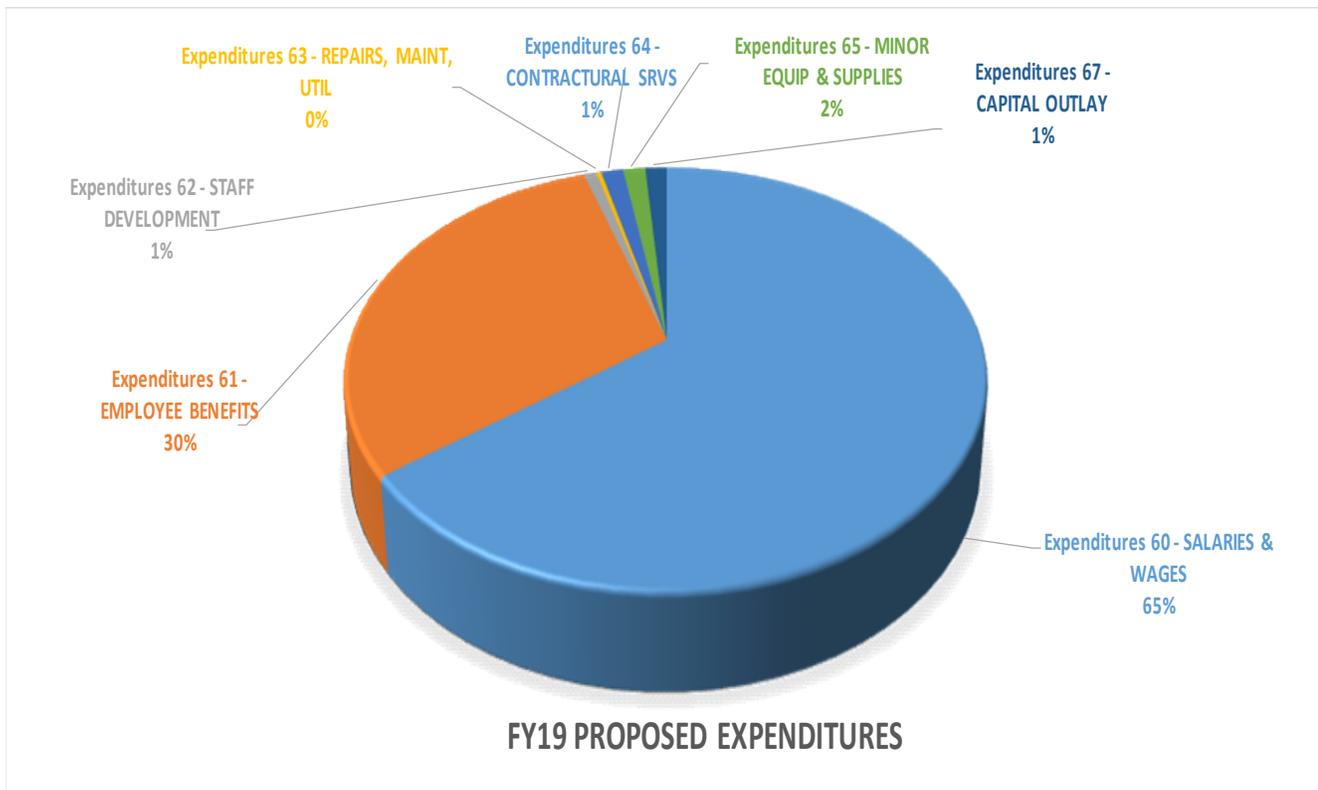


Public Safety

FIRE

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Sources	44 - INTERGOVERNMENTAL	(79,369)	-	-	-	-	
	45 - CHARGES FOR SERVICES	(1,638,290)	(1,450,678)	(1,446,000)	(1,447,500)	1,500	0.1%
	47 - MISC REVENUES	(136)	(9,607)	-	-	-	
Total Direct Funding Sources		\$ (1,717,795)	\$ (1,460,285)	\$ (1,446,000)	\$ (1,447,500)	\$ 1,500	0.1%
Expenditures	60 - SALARIES & WAGES	8,322,437	8,707,720	8,740,610	9,286,336	(545,726)	-6.2%
	61 - EMPLOYEE BENEFITS	4,561,891	4,487,267	4,801,058	4,314,417	486,641	10.1%
	62 - STAFF DEVELOPMENT	85,776	79,582	102,000	109,850	(7,850)	-7.7%
	63 - REPAIRS, MAINT, UTIL	34,980	20,087	21,500	40,765	(19,265)	-89.6%
	64 - CONTRACTURAL SRVS	171,402	178,548	189,500	190,000	(500)	-0.3%
	65 - MINOR EQUIP & SUPPLII	144,258	151,371	176,750	191,000	(14,250)	-8.1%
	67 - CAPITAL OUTLAY	84,699	218,315	203,500	185,000	18,500	9.1%
Total Expenditures		\$ 13,405,444	\$ 13,842,891	\$ 14,234,918	\$ 14,317,368	\$ (82,450)	-0.6%

*Favorable/(Unfavorable)

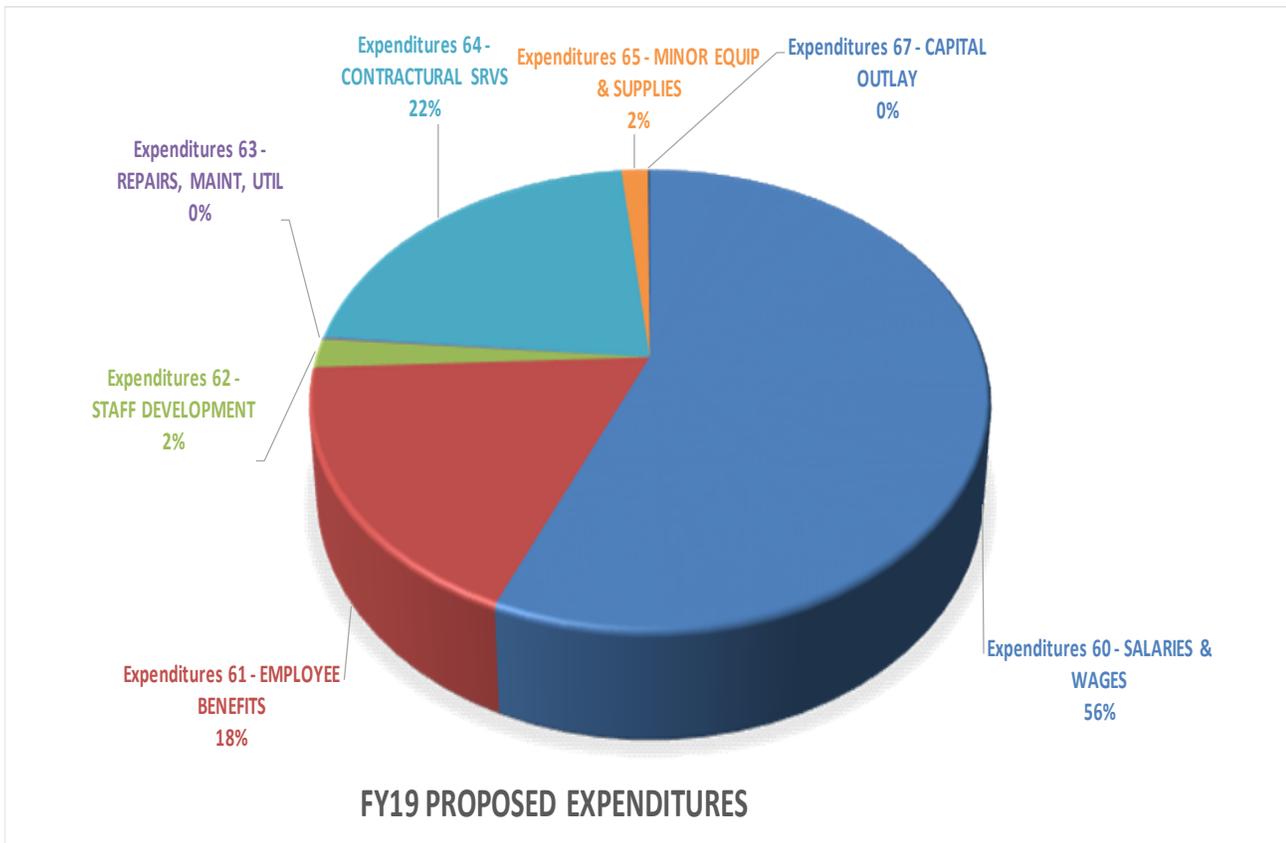


Public Safety

ANIMAL CONTROL

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Source	41 - LICENSES & PERMITS	(88,489)	(98,435)	(100,250)	(100,000)	(250)	-0.2%
	45 - CHARGES FOR SERVICES	(8,764)	(8,365)	(5,000)	(8,000)	3,000	60.0%
	47 - MISC REVENUES	(8,083)	(8,924)	(10,000)	(9,000)	(1,000)	-10.0%
Total Direct Funding Source		\$ (105,336)	\$ (115,723)	\$ (115,250)	\$ (117,000)	\$ 1,750	1.5%
Expenditures	60 - SALARIES & WAGES	337,122	291,941	289,429	330,819	(41,390)	-14.3%
	61 - EMPLOYEE BENEFITS	158,385	104,755	101,710	105,857	(4,147)	-4.1%
	62 - STAFF DEVELOPMENT	(103)	-	12,000	12,000	-	0.0%
	63 - REPAIRS, MAINT, UTIL	2,889	509	900	700	200	22.2%
	64 - CONTRACTURAL SRVS	76,663	87,775	87,500	129,000	(41,500)	-47.4%
	65 - MINOR EQUIP & SUPPLIES	7,546	4,125	8,050	8,850	(800)	-9.9%
	67 - CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$600.00	(600)	
Total Expenditures		\$ 582,503	\$ 489,105	\$ 499,589	\$ 587,826	\$ (88,237)	-17.7%

*Favorable/(Unfavorable)

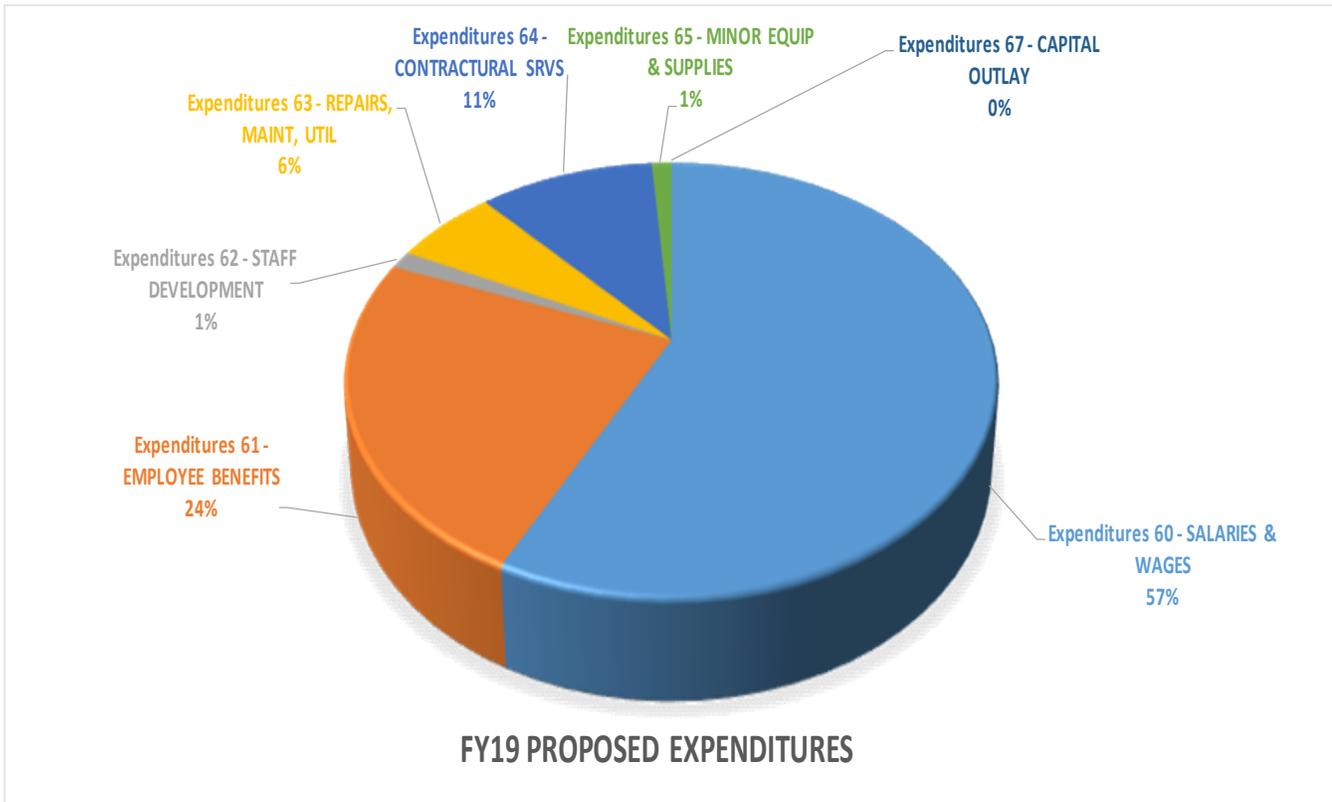


Public Safety

BUILDING INSPECTIONS

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Source	41 - LICENSES & PERMITS	(701,582)	(1,066,654)	(1,150,000)	(1,262,800)	112,800	9.8%
	45 - CHARGES FOR SERVICES	(407,450)	(449,716)	(338,200)	(333,200)	(5,000)	-1.5%
Total Direct Funding Source		\$ (1,109,032)	\$ (1,516,369)	\$ (1,488,200)	\$ (1,596,000)	\$ 107,800	7.2%
Expenditures	60 - SALARIES & WAGES	633,759	656,406	683,402	710,433	(27,031)	-4.0%
	61 - EMPLOYEE BENEFITS	253,943	264,702	302,720	294,718	8,002	2.6%
	62 - STAFF DEVELOPMENT	4,782	3,007	19,800	16,800	3,000	15.2%
	63 - REPAIRS, MAINT, UTIL	-	-	-	75,000	(75,000)	
	64 - CONTRACTURAL SRVS	1,048	656	6,000	128,400	(122,400)	-2040.0%
	65 - MINOR EQUIP & SUPPLIES	8,421	5,354	17,450	14,500	2,950	16.9%
	67 - CAPITAL OUTLAY	117,239	-	-	-	-	
Total Expenditures		\$ 1,019,192	\$ 930,124	\$ 1,029,372	\$ 1,239,851	\$ (210,479)	-20.4%

*Favorable/(Unfavorable)

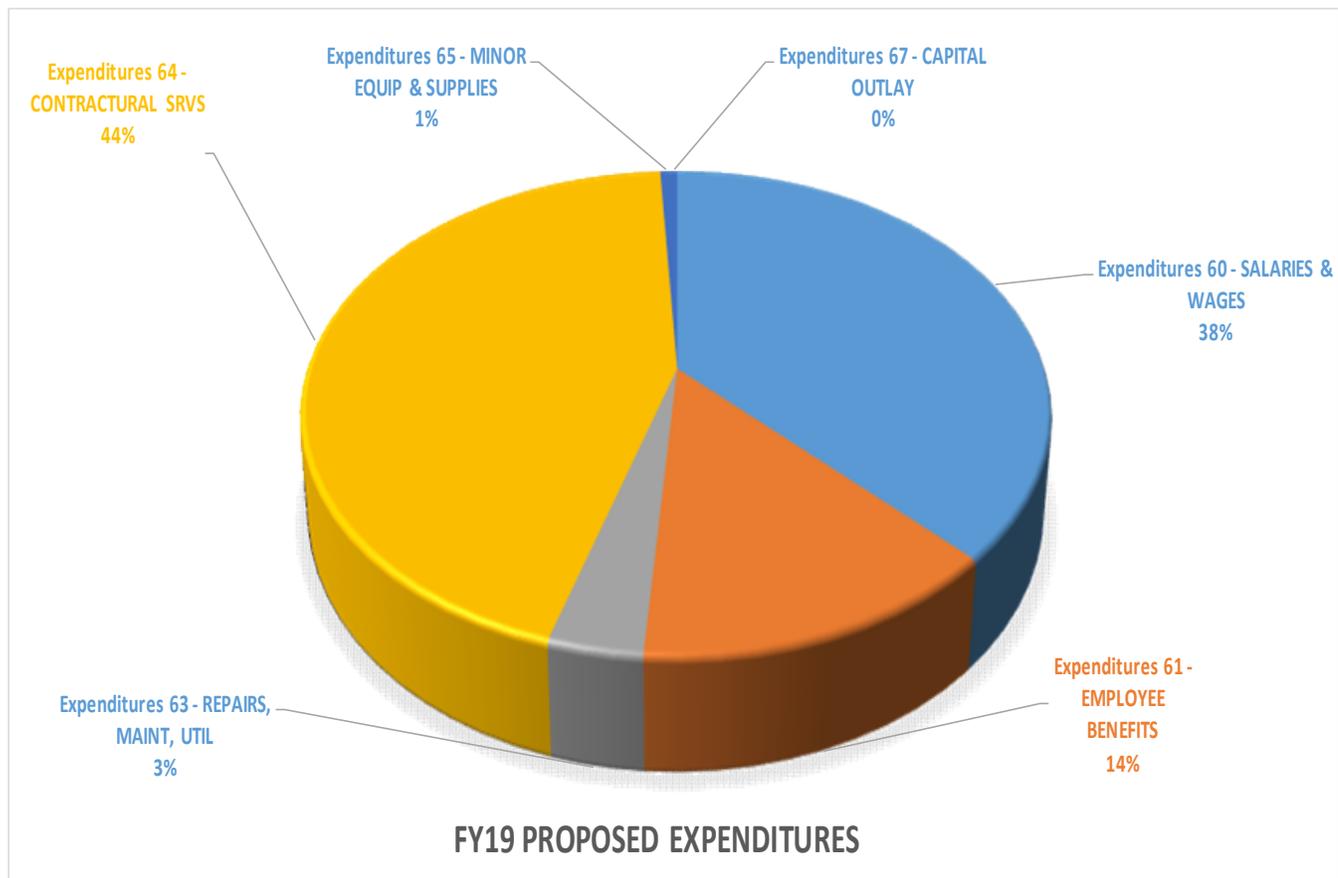


Public Safety

PUBLIC WORKS LEVEE

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Expenditures	60 - SALARIES & WAGES	23,782	28,600	41,590	43,139	(1,549)	-3.7%
	61 - EMPLOYEE BENEFITS	12,941	9,786	19,305	15,595	3,710	19.2%
	63 - REPAIRS, MAINT, UTIL	-	-	-	4,000	(4,000)	
	64 - CONTRACTURAL SRVS	45,085	52,331	51,000	51,000	-	0.0%
	65 - MINOR EQUIP & SUPPLIES	951	909	1,000	1,000	-	0.0%
	67 - CAPITAL OUTLAY	13,600	-	-	-	-	
Total Expenditures		\$ 96,359	\$ 91,625	\$ 112,895	\$ 114,735	\$ (1,840)	-1.6%

*Favorable/(Unfavorable)

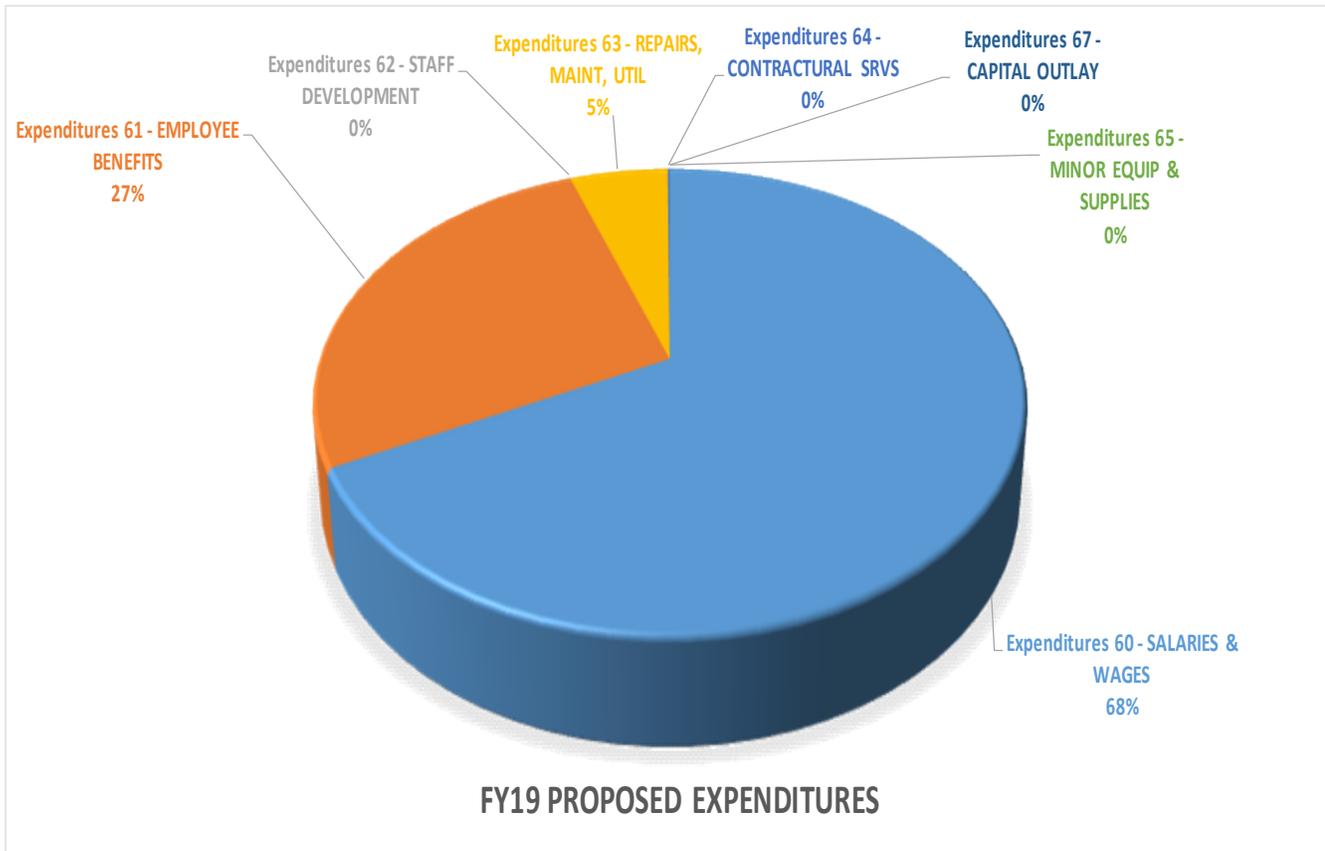


Public Works

PUBLIC WORKS ADMIN & PARKING LOT

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Expenditures	60 - SALARIES & WAGES	187,028	187,747	194,238	202,190	(7,952)	-4.1%
	61 - EMPLOYEE BENEFITS	76,666	70,769	84,005	80,648	3,357	4.0%
	62 - STAFF DEVELOPMENT	-	-	-	-	-	
	63 - REPAIRS, MAINT, UTIL	1,069	1,054	730	15,930	(15,200)	-2082.2%
	64 - CONTRACTURAL SRVS	5,324	2,270	5,300	300	5,000	94.3%
	65 - MINOR EQUIP & SUPPLIES	11,644	10,587	10,200	-	10,200	100.0%
	67 - CAPITAL OUTLAY	-	-	-	-	-	
Total Expenditures		\$ 281,732	\$ 272,427	\$ 294,473	\$ 299,068	\$ (4,595)	-1.6%

*Favorable/(Unfavorable)

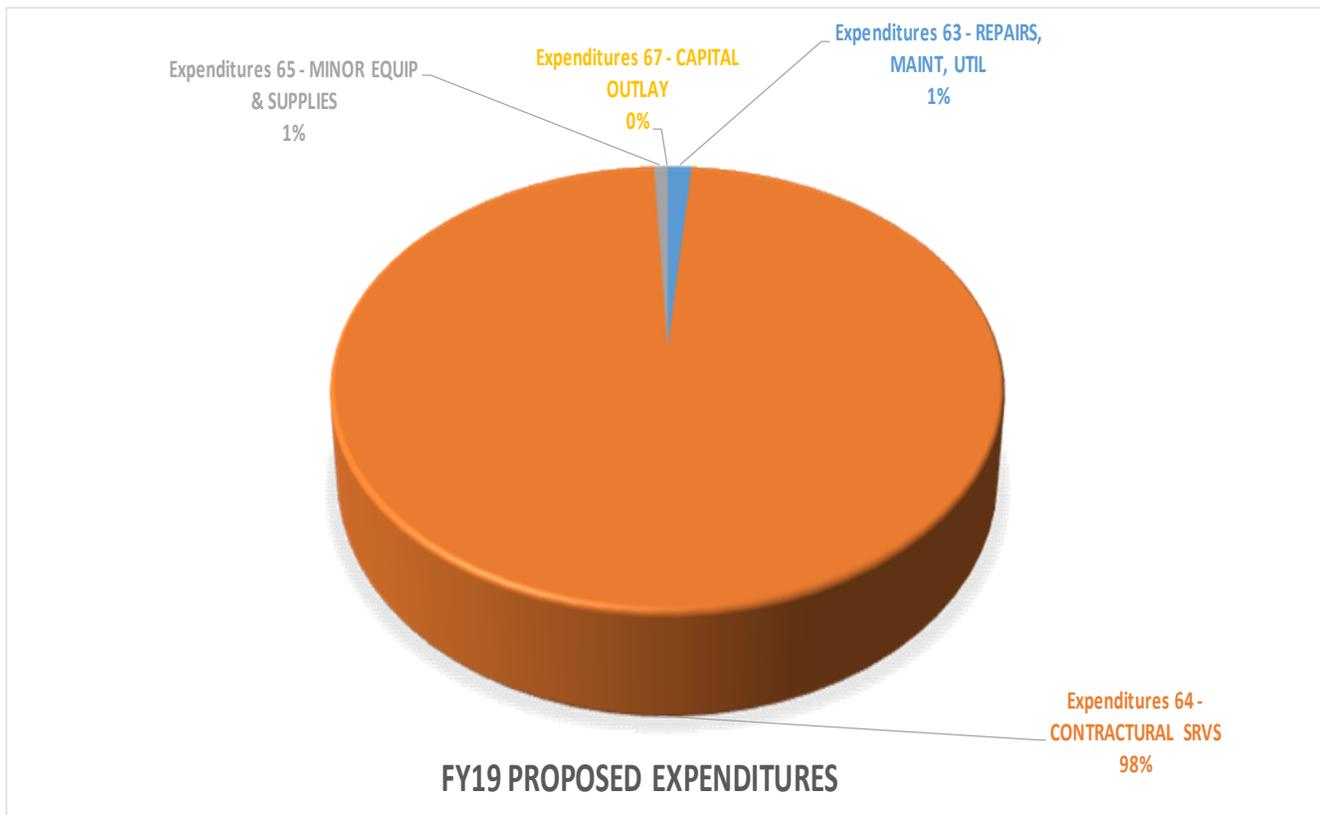


Public Works

TRANSIT

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Source	40 - TAXES			-	(808,065)	808,065	
	44 - INTERGOVERNMENTAL	(333,369)	(473,245)	(420,000)	(385,672)	(34,328)	-8.2%
	45 - CHARGES FOR SERVICES	(183,172)	(181,784)	(181,000)	(163,000)	(18,000)	-9.9%
	47 - MISC REVENUES	-	(4)	-	-	-	
Total Direct Funding Source		\$ (516,540)	\$ (655,033)	\$ (601,000)	\$ (1,356,737)	\$ 755,737	125.7%
Expenditures	63 - REPAIRS, MAINT, UTIL	67,991	44,463	71,000	18,000	53,000	74.6%
	64 - CONTRACTURAL SRVS	1,122,613	1,141,530	1,171,800	1,280,000	(108,200)	-9.2%
	65 - MINOR EQUIP & SUPPLIE	188	214	250	10,250	(10,000)	-4000.0%
	67 - CAPITAL OUTLAY	-	-	15,000	-	15,000	100.0%
Total Expenditures		\$ 1,190,792	\$ 1,186,208	\$ 1,258,050	\$ 1,308,250	\$ (50,200)	-4.0%

*Favorable/(Unfavorable)

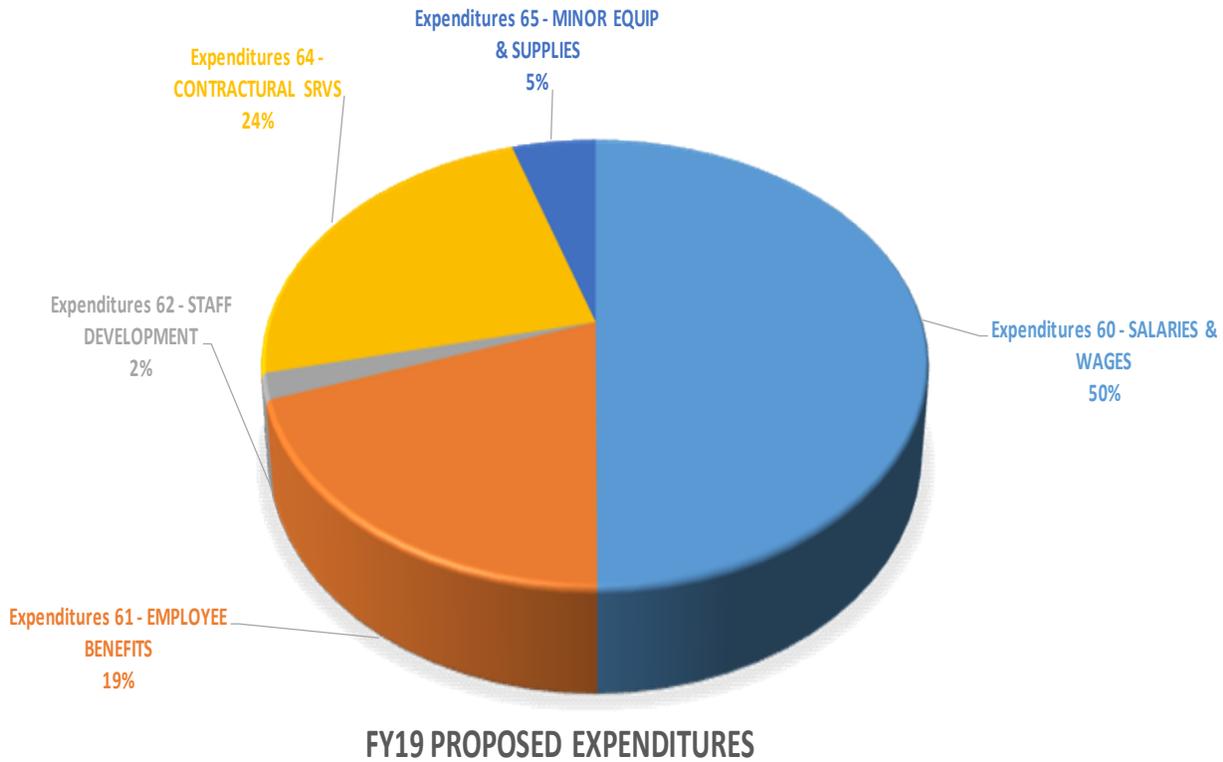


Health

HEALTH INSPECTIONS

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Source	41 - LICENSES & PERMITS	(37,755)	(17,378)	(18,830)	(1,750)	(17,080)	-90.7%
	44 - INTERGOVERNMENTAL	(66,072)	(88,064)	(152,000)	-	(152,000)	-100.0%
	45 - CHARGES FOR SERVICES	(81,281)	(76,226)	(67,400)	(55,000)	(12,400)	-18.4%
	47 - MISC REVENUES	(17,503)	(15,304)	(2,500)	-	(2,500)	-100.0%
	Total Direct Funding Source	\$ (202,611)	\$ (196,971)	\$ (240,730)	\$ (56,750)	\$ (183,980)	-76.4%
Expenditures	60 - SALARIES & WAGES	471,665	378,919	381,983	75,971	306,012	-402.8%
	61 - EMPLOYEE BENEFITS	180,805	155,503	169,497	29,716	139,781	-470.4%
	62 - STAFF DEVELOPMENT	4,043	3,496	4,630	2,850	1,780	-62.5%
	64 - CONTRACTURAL SRVS	27,485	26,712	107,550	36,200	71,350	-197.1%
	65 - MINOR EQUIP & SUPPLIES	12,705	16,042	16,250	7,400	8,850	-119.6%
Total Expenditures	\$ 696,704	\$ 580,673	\$ 679,910	\$ 152,137	\$ 527,773	-346.9%	

*Favorable/(Unfavorable)

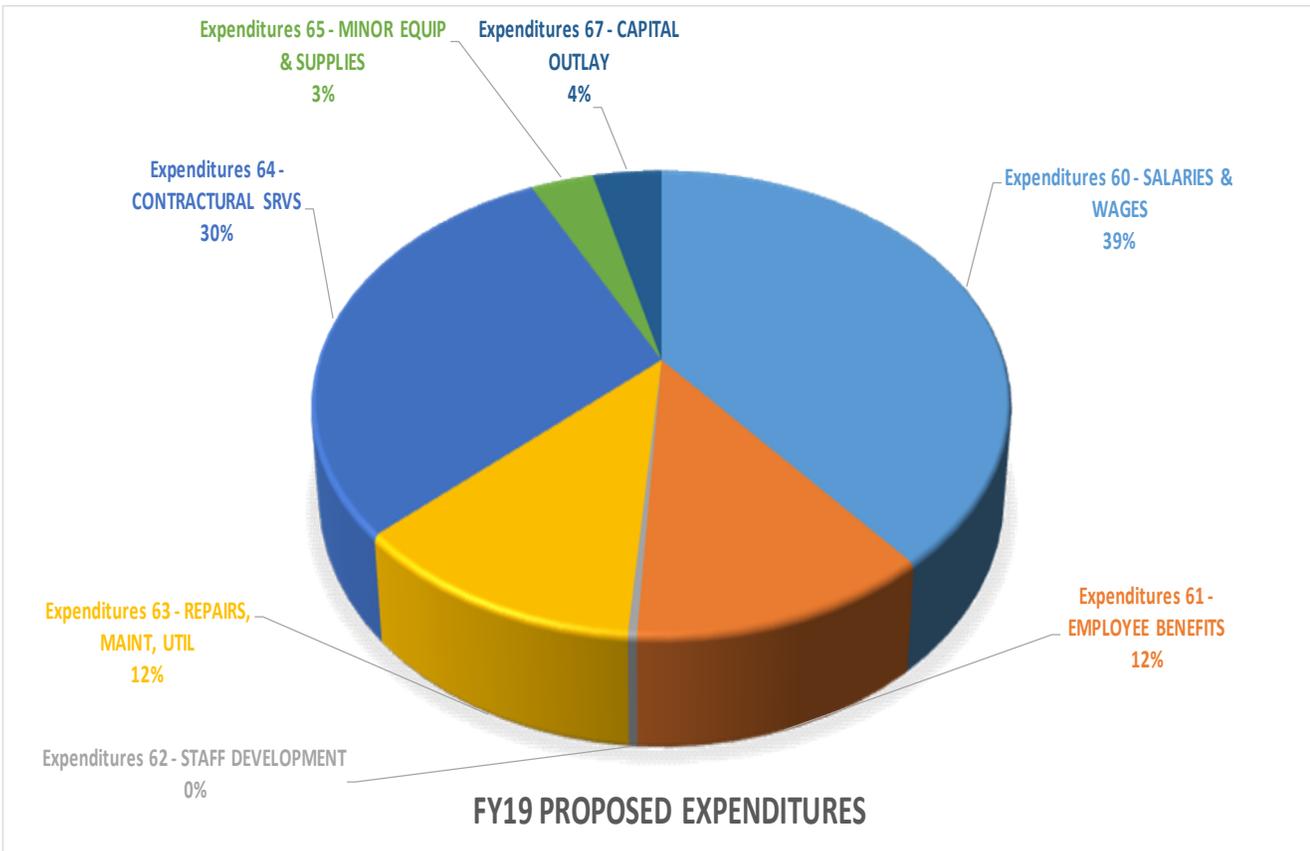


Culture & Recreation

PARKS & RECREATION

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Sources	43 - USE OF MONEY PROPRTY	(43,248)	(57,921)	(18,000)	(37,000)	19,000	105.6%
	45 - CHARGES FOR SERVICES	(1,153,326)	(1,081,250)	(1,206,000)	(1,093,948)	(112,052)	-9.3%
	47 - MISC REVENUES	(687,056)	(356,484)	(682,500)	(982,752)	300,252	44.0%
Total Direct Funding Sources		\$ (1,883,629)	\$ (1,495,656)	\$ (1,906,500)	\$ (2,113,700)	\$ 207,200	10.9%
Expenditures	60 - SALARIES & WAGES	1,943,526	1,929,396	2,213,032	2,197,625	15,407	0.7%
	61 - EMPLOYEE BENEFITS	682,067	647,850	801,515	658,603	142,912	17.8%
	62 - STAFF DEVELOPMENT	18,128	12,225	20,700	19,600	1,100	5.3%
	63 - REPAIRS, MAINT, UTIL	537,806	484,232	593,550	657,900	(64,350)	-10.8%
	64 - CONTRACTURAL SRVS	1,708,775	978,570	1,530,900	1,665,402	(134,502)	-8.8%
	65 - MINOR EQUIP & SUPPLIES	79,707	68,091	77,650	194,650	(117,000)	-150.7%
	67 - CAPITAL OUTLAY	413,408	237,938	391,500	214,000	177,500	45.3%
Total Expenditures		\$ 5,383,417	\$ 4,358,302	\$ 5,628,847	\$ 5,607,780	\$ 21,067	0.4%

*Favorable/(Unfavorable)

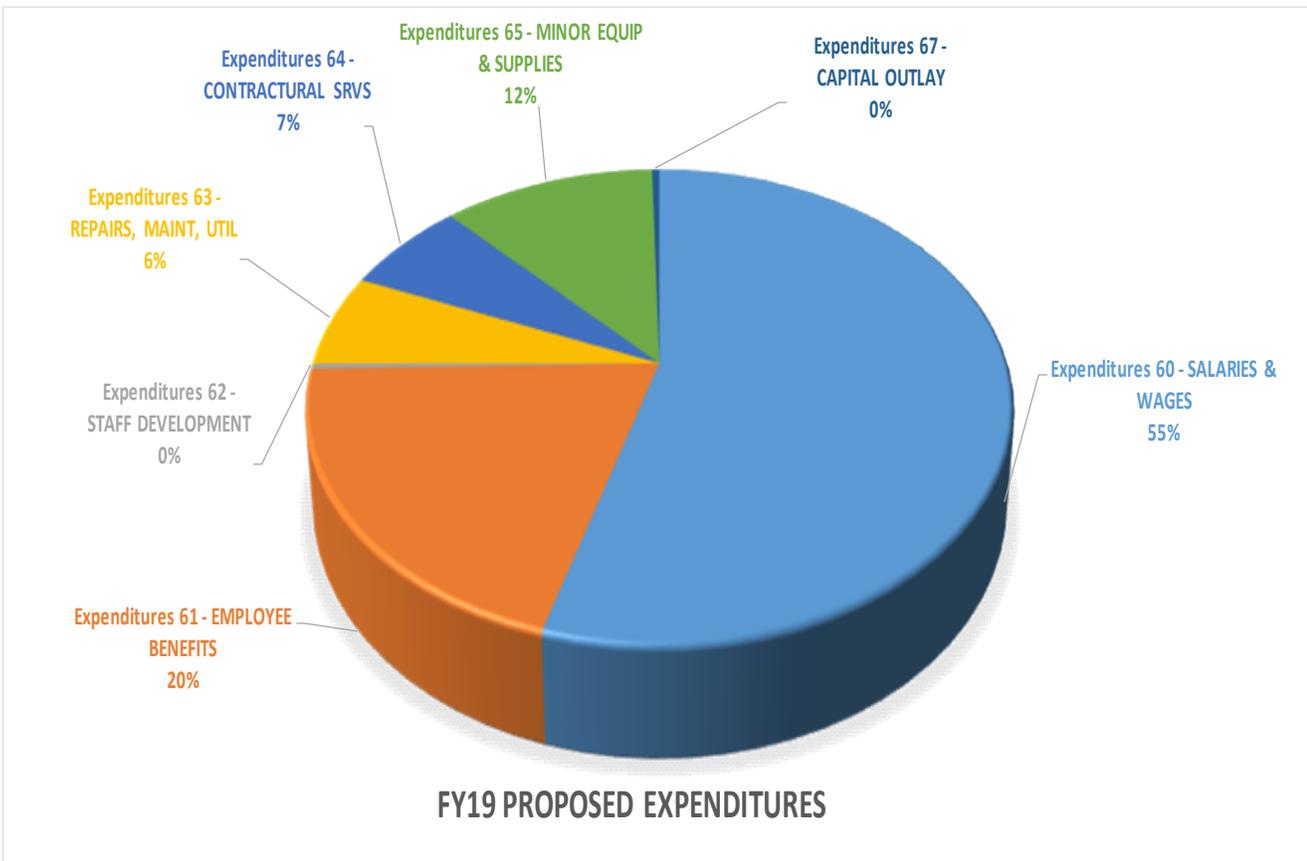


Culture & Recreation

LIBRARY

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Source	43 - USE OF MONEY PROPRTY	-	(12,740)	(11,000)	(13,000)	2,000	18.2%
	44 - INTERGOVERNMENTAL	(243,059)	(250,762)	(236,000)	(251,000)	15,000	6.4%
	45 - CHARGES FOR SERVICES	-	-	(17,000)	(13,000)	(4,000)	-23.5%
	47 - MISC REVENUES	(50,584)	(49,430)	(44,000)	(45,000)	1,000	2.3%
Total Direct Funding Source		\$ (293,643)	\$ (312,932)	\$ (308,000)	\$ (322,000)	\$ 14,000	4.5%
Expenditures	60 - SALARIES & WAGES	1,310,375	1,380,692	1,505,915	1,504,864	1,051	0.1%
	61 - EMPLOYEE BENEFITS	375,771	388,875	429,911	555,853	(125,942)	-29.3%
	62 - STAFF DEVELOPMENT	11,876	9,177	9,000	10,000	(1,000)	-11.1%
	63 - REPAIRS, MAINT, UTIL	87,611	91,505	91,000	176,200	(85,200)	-93.6%
	64 - CONTRACTURAL SRVS	160,791	229,964	272,500	183,800	88,700	32.6%
	65 - MINOR EQUIP & SUPPLIES	313,991	317,230	315,000	320,000	(5,000)	-1.6%
	67 - CAPITAL OUTLAY	14,873	14,238	7,000	11,000	(4,000)	-57.1%
Total Expenditures		\$ 2,275,288	\$ 2,431,681	\$ 2,630,326	\$ 2,761,717	\$ (131,391)	-5.0%

*Favorable/(Unfavorable)



Culture & Recreation

MID-AMERICA CENTER

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Source	45 - CHARGES FOR SERVICES	(3,922,433)	(3,624,320)	(3,600,000)	(3,910,000)	310,000	8.6%
Total Direct Funding Source		\$ (3,922,433)	\$ (3,624,320)	\$ (3,600,000)	\$ (3,910,000)	\$ 310,000	8.6%
Expenditures	67 - CAPITAL OUTLAY	717,311	(950)	-	-	-	
	68 - DEBT SERV	4,307,685	4,097,490	4,500,000	4,310,000	190,000	4.2%
Total Expenditures		\$ 5,024,996	\$ 4,096,540	\$ 4,500,000	\$ 4,310,000	190,000	4.2%
Net Income/(Loss)		\$ (1,102,563)	\$ (472,220)	\$ (900,000)	\$ (400,000)	\$ 500,000	55.6%

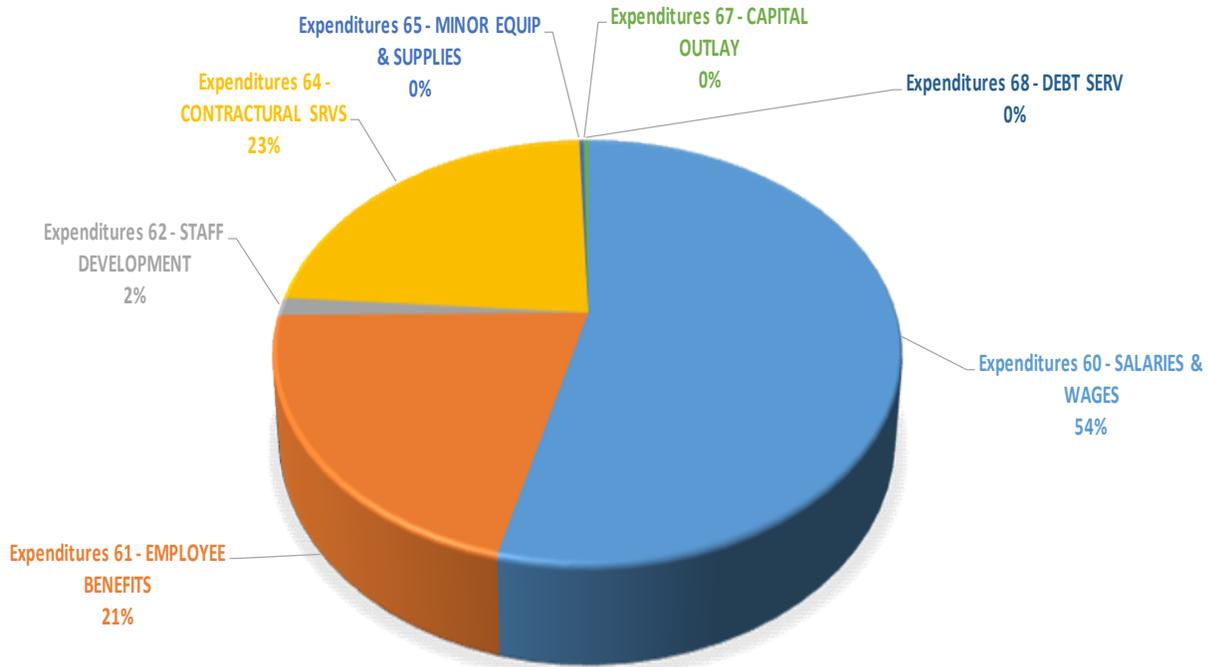
*Favorable/(Unfavorable)

Community Development

COMMUNITY DEVELOPMENT

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Source	44 - INTERGOVERNMENTAL	(205,102)	(27,318)	(200,000)	(300,000)	100,000	50.0%
	45 - CHARGES FOR SERVICES	(21,624)	(10,139)	(13,000)	(12,500)	(500)	-3.8%
	47 - MISC REVENUES	(3,941)	-	-	-	-	
Total Direct Funding Source		\$ (230,667)	\$ (37,457)	\$ (213,000)	\$ (312,500)	\$ 99,500	46.7%
Expenditures	60 - SALARIES & WAGES	405,940	425,644	442,394	486,146	(43,752)	-9.9%
	61 - EMPLOYEE BENEFITS	163,233	147,112	175,519	188,913	(13,394)	-7.6%
	62 - STAFF DEVELOPMENT	8,728	6,202	11,800	12,200	(400)	-3.4%
	64 - CONTRACTURAL SRVS	1,353,335	25,416	209,900	209,900	-	0.0%
	65 - MINOR EQUIP & SUPPLIES	2,585	780	1,050	2,400	(1,350)	-128.6%
	67 - CAPITAL OUTLAY	120	1,021	1,950	2,600	(650)	-33.3%
	68 - DEBT SERV	2,524	-	-	-	-	
Total Expenditures		\$ 1,936,464	\$ 606,175	\$ 842,613	\$ 902,160	\$ (59,547)	-7.1%

*Favorable/(Unfavorable)



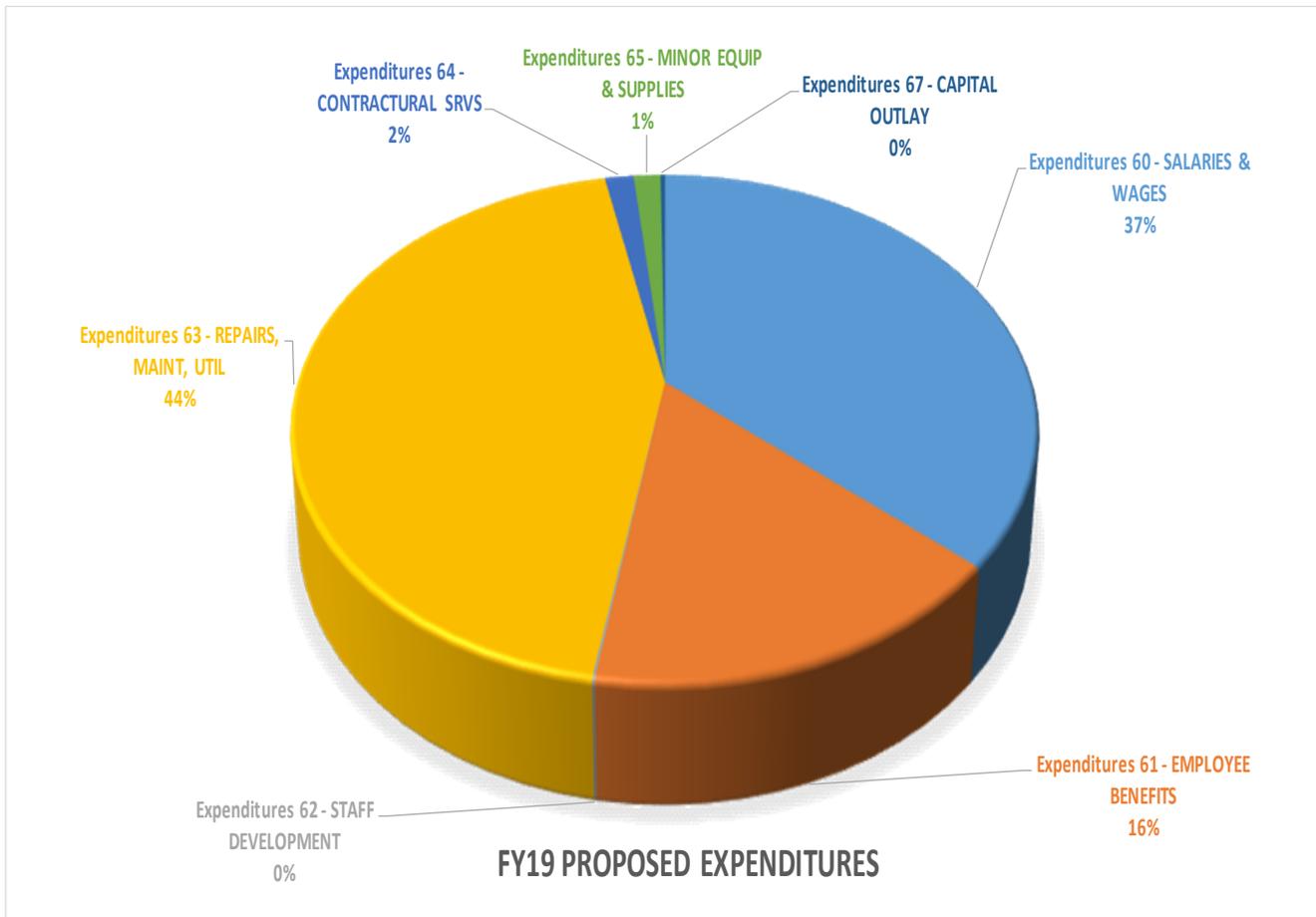
FY19 PROPOSED EXPENDITURES

General Government

EQUIPMENT MAINT/CENTRAL STORES

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Source	44 - INTERGOVERNMENTAL	(1,566)	-	-	-	-	
	45 - CHARGES FOR SERVICES	(108,866)	(95,388)	(125,000)	(125,000)	-	0.0%
	47 - MISC REVENUES	(5,645)	(7,496)	-	(5,000)	5,000	
	48 - OTHER FINC SOURCES		(510)	-	-	-	
Total Direct Funding Source		\$ (116,077)	\$ (103,394)	\$ (125,000)	\$ (130,000)	\$ 5,000	4.0%
Expenditures	60 - SALARIES & WAGES	567,647	594,548	605,344	631,183	(25,839)	-4.3%
	61 - EMPLOYEE BENEFITS	286,135	269,758	305,935	275,750	30,185	9.9%
	62 - STAFF DEVELOPMENT	1,222	1,722	1,650	1,850	(200)	-12.1%
	63 - REPAIRS, MAINT, UTIL	736,428	682,173	765,200	765,350	(150)	0.0%
	64 - CONTRACTURAL SRVS	22,365	19,511	17,900	25,700	(7,800)	-43.6%
	65 - MINOR EQUIP & SUPPLIES	17,336	11,092	11,100	24,000	(12,900)	-116.2%
	67 - CAPITAL OUTLAY	18,780	809	4,000	4,000	-	0.0%
Total Expenditures		\$ 1,649,911	\$ 1,579,612	\$ 1,711,129	\$ 1,727,833	\$ (16,704)	-1.0%

*Favorable/(Unfavorable)

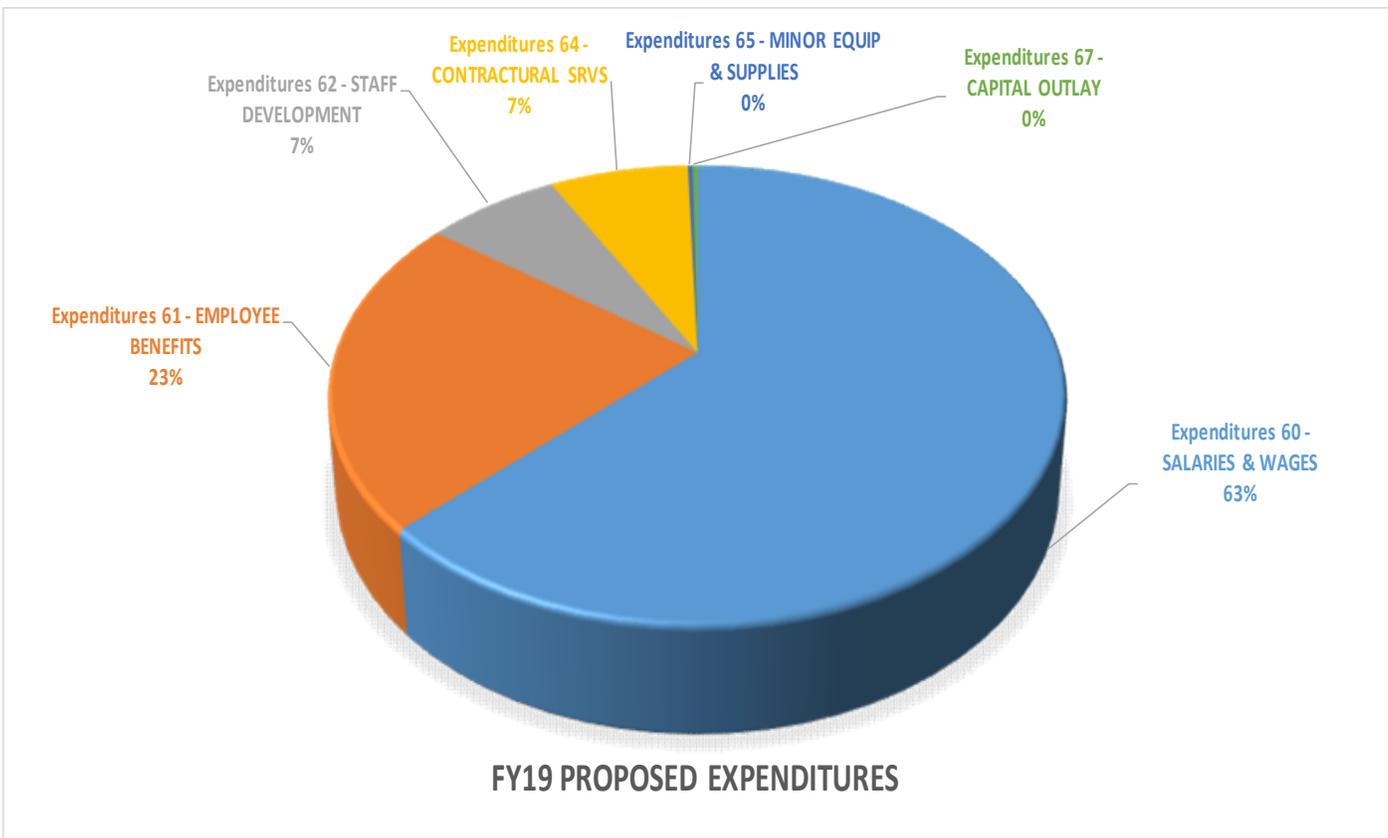


General Government

MAYOR/COMMUNICATIONS

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Source	47 - MISC REVENUES	(94,491)	(17,360)	(40,552)	(7,000)	(33,552)	-82.7%
Total Direct Funding Source		\$ (94,491)	\$ (17,360)	\$ (40,552)	\$ (7,000)	\$ (33,552)	-100.0%
Expenditures	60 - SALARIES & WAGES	297,376	336,292	357,841	375,061	(17,220)	-4.8%
	61 - EMPLOYEE BENEFITS	89,950	104,803	93,642	134,859	(41,217)	-44.0%
	62 - STAFF DEVELOPMENT	19,620	12,622	15,000	41,800	(26,800)	-178.7%
	64 - CONTRACTURAL SRVS	18,409	4,553	44,000	43,600	400	0.9%
	65 - MINOR EQUIP & SUPPLIES	547	1,049	1,500	1,500	-	0.0%
	67 - CAPITAL OUTLAY	685	-	1,000	1,500	\$ (500)	-50.0%
Total Expenditures		\$ 426,587	\$ 459,319	\$ 512,983	\$ 598,320	\$ (85,337)	-16.6%

*Favorable/(Unfavorable)

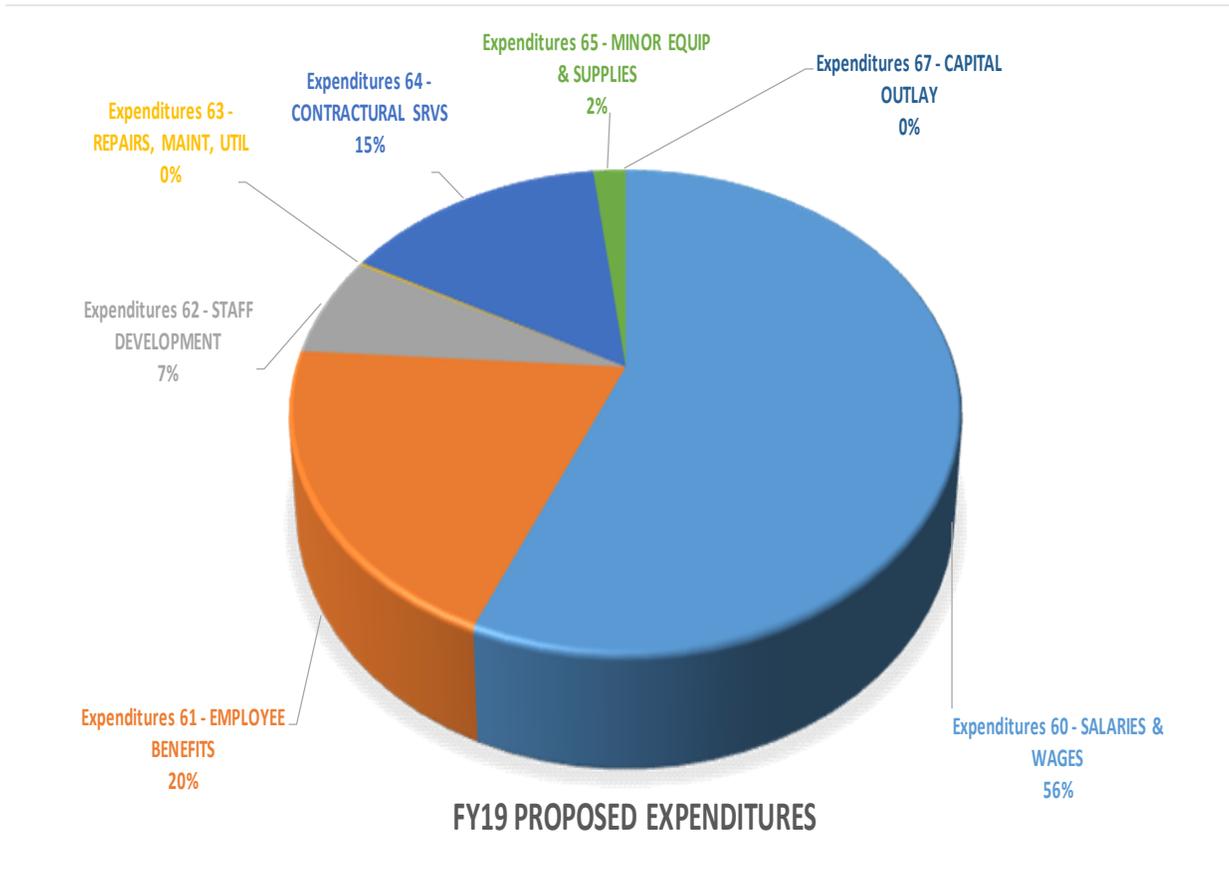


General Government

CITY CLERK/CIVIL SERVICE/COUNCIL

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Source	41 - LICENSES & PERMITS	(162,593)	(213,349)	(177,850)	(178,100)	250	0.1%
	47 - MISC REVENUES	(300)	(300)	(600)	(900)	300	100.0%
Total Direct Funding Source		\$ (162,893)	\$ (213,649)	\$ (178,450)	\$ (179,000)	\$ 550	0.3%
Expenditures	60 - SALARIES & WAGES	172,578	185,297	160,613	173,078	(12,465)	-6.7%
	61 - EMPLOYEE BENEFITS	63,324	62,769	71,396	61,078	10,318	16.4%
	62 - STAFF DEVELOPMENT	18,017	13,845	20,750	21,050	(300)	-2.2%
	63 - REPAIRS, MAINT, UTIL	-	-	-	420	(420)	
	64 - CONTRACTURAL SRVS	136,388	31,701	125,900	46,300	79,600	251.1%
	65 - MINOR EQUIP & SUPPLIES	1,331	645	750	5,750	(5,000)	-774.9%
	67 - CAPITAL OUTLAY	-	1,931	-	-	-	0.0%
Total Expenditures		\$ 391,637	\$ 296,188	\$ 379,409	\$ 307,676	\$ 71,733	24.2%

*Favorable/(Unfavorable)

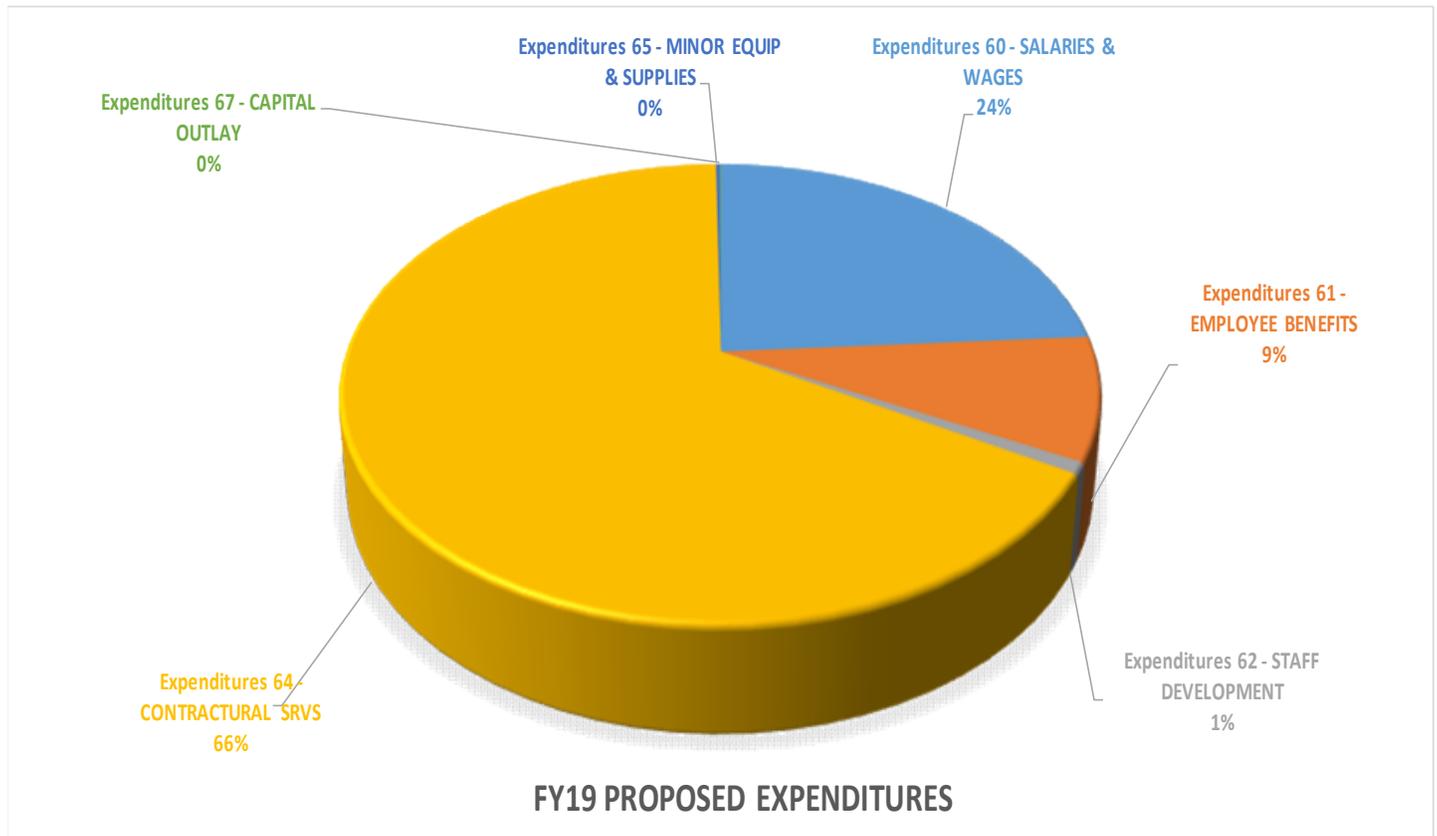


General Government

LEGAL/LIABILITY

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Source	40 - TAXES	(1,736,135)	(1,785,712)	(1,812,100)	(2,269,100)	457,000	25.2%
	44 - INTERGOVERNMENTAL	(88,975)	(79,186)	(80,783)	(106,982)	26,199	32.4%
	47 - MISC REVENUES	(457)	(224)	-	-	-	0.0%
Total Direct Funding Source		\$ (1,825,567)	\$ (1,865,123)	\$ (1,892,883)	\$ (2,376,082)	\$ 483,199	25.5%
Expenditures	60 - SALARIES & WAGES	584,135	601,196	618,257	557,482	60,775	9.8%
	61 - EMPLOYEE BENEFITS	208,997	1,420,304	252,738	201,809	50,929	20.2%
	62 - STAFF DEVELOPMENT	14,213	17,128	24,250	18,550	5,700	23.5%
	63 - REPAIRS, MAINT, UTIL	-	-	-	-	-	0.0%
	64 - CONTRACTURAL SRVS	1,406,632	1,497,623	1,513,716	1,546,771	(33,055)	-2.2%
	65 - COMMODITIES	1,072	2,004	2,700	4,450	(1,750)	-64.8%
	67 - CAPITAL OUTLAY	560	499	1,700	1,400	300	17.6%
Total Expenditures		\$ 2,215,608	\$ 3,538,754	\$ 2,413,361	\$ 2,330,462	\$ 82,899	3.4%

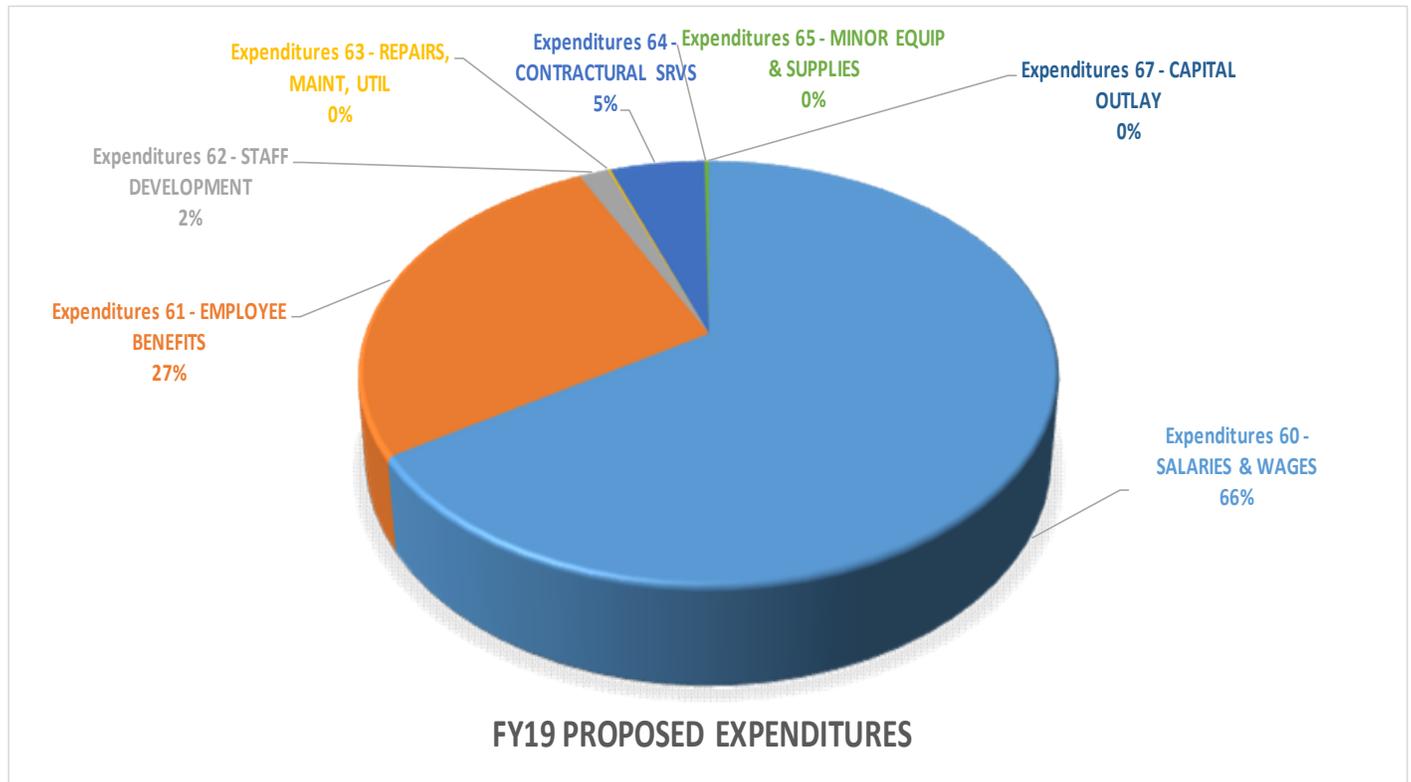
*Favorable/(Unfavorable)



General Government

FINANCE		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Sources	47 - MISC REVENUES	(1,500)	-	-	-	-	0.0%
Total Direct Funding Sources		(1,500)	-	-	-	-	0.0%
Expenditures	60 - SALARIES & WAGES	714,691	677,642	764,648	937,524	(172,876)	-22.6%
	61 - EMPLOYEE BENEFITS	262,488	253,577	329,229	383,374	(54,145)	-16.4%
	62 - STAFF DEVELOPMENT	5,324	12,673	19,125	23,325	(4,200)	-22.0%
	63 - REPAIRS, MAINT, UTIL	-	-	-	1,800	(1,800)	-100.0%
	64 - CONTRACTURAL SRVS	86,548	109,931	67,650	74,380	(6,730)	-9.9%
	65 - MINOR EQUIP & SUPPLI	4,671	3,625	5,200	3,650	1,550	29.8%
	67 - CAPITAL OUTLAY	1,368	2,994	800	-	800	100.0%
Grand Total		\$ 1,073,590	\$ 1,060,442	\$ 1,186,652	\$ 1,424,053	\$ (237,401)	-20.0%

*Favorable/(Unfavorable)

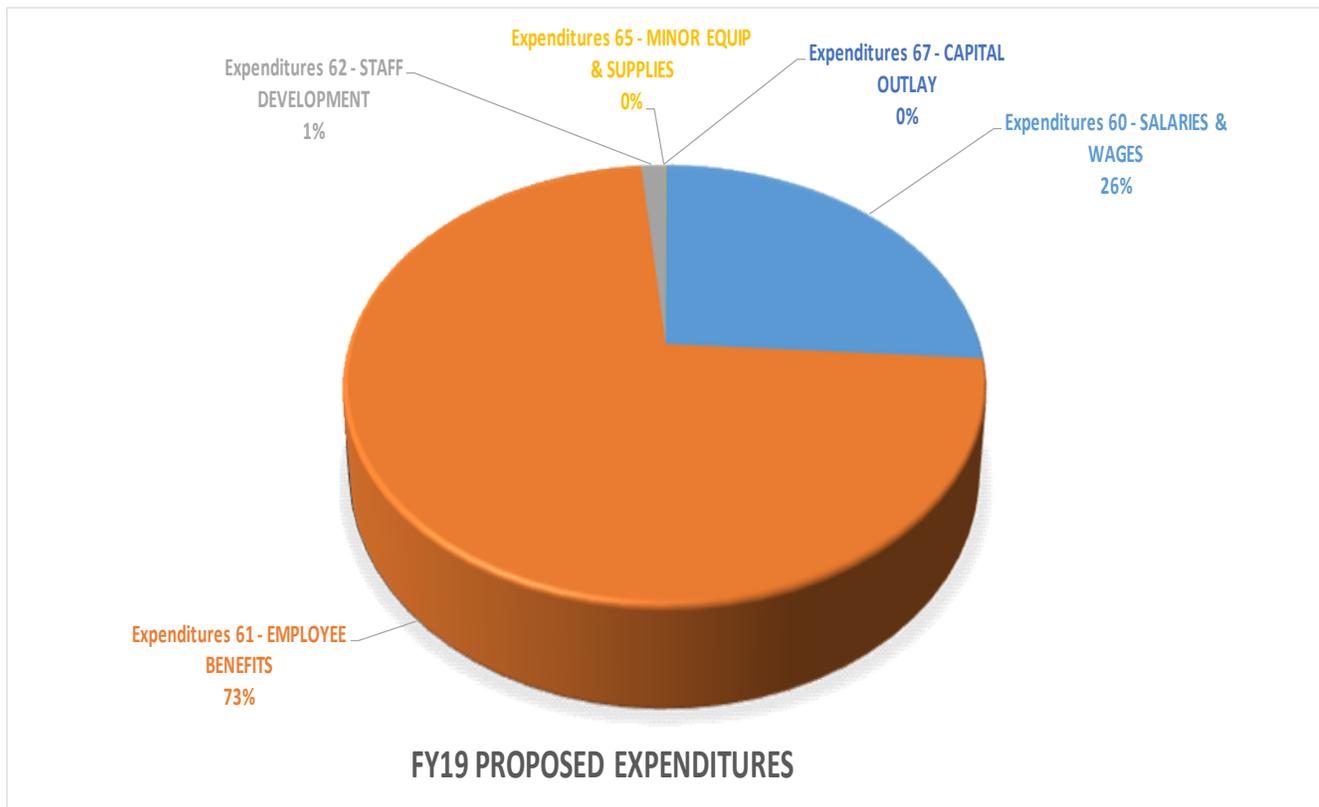


General Government

HUMAN RESOURCES

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Sources	47 - MISC REVENUES	(13)	(17)	-	-	-	0.0%
Total Direct Funding Sources		(13)	(17)	-	-	-	0.0%
Expenditures	60 - SALARIES & WAGES	267,235	296,512	308,854	497,642	(188,788)	-61.1%
	61 - EMPLOYEE BENEFITS	183,371	(35,642)	147,791	1,382,527	(1,234,736)	-835.5%
	62 - STAFF DEVELOPMENT	11,556	7,271	15,500	27,250	(11,750)	-75.8%
	65 - MINOR EQUIP & SUPPLIES	1,496	3,832	1,000	1,000	-	0.0%
	67 - CAPITAL OUTLAY	2,013	-	-	-	-	-
Total Expenditures		\$ 465,672	\$ 271,973	\$ 473,145	\$ 1,908,419	\$ (1,435,274)	-303.3%

*Favorable/(Unfavorable)

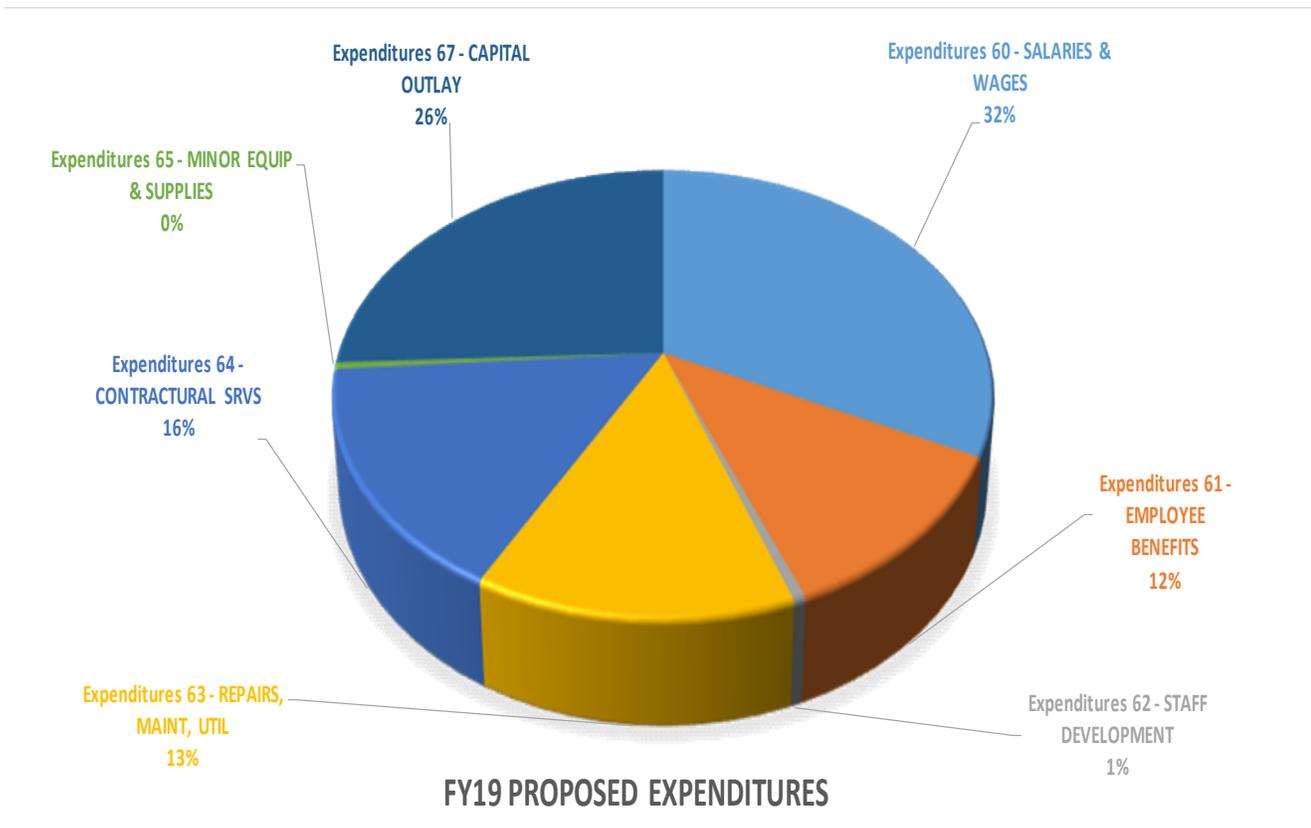


General Government

INFORMATION TECHNOLOGY

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Expenditures	60 - SALARIES & WAGES	667,888	804,625	827,959	890,347	(62,388)	-7.5%
	61 - EMPLOYEE BENEFITS	262,263	281,809	290,045	324,560	(34,515)	-11.9%
	62 - STAFF DEVELOPMENT	17,870	14,046	16,000	14,000	2,000	12.5%
	63 - REPAIRS, MAINT, UTIL	364,860	338,085	375,000	365,000	10,000	2.7%
	64 - CONTRACTURAL SRVS	327,197	469,663	365,000	440,000	(75,000)	-20.5%
	65 - MINOR EQUIP & SUPPLIES	24,350	37,211	12,000	13,500	(1,500)	-12.5%
	67 - CAPITAL OUTLAY	573,368	657,438	710,808	707,685	3,123	0.4%
Total Expenditures		\$ 2,237,797	\$ 2,602,876	\$ 2,596,812	\$ 2,755,092	\$ (158,280)	-6.1%

*Favorable/(Unfavorable)

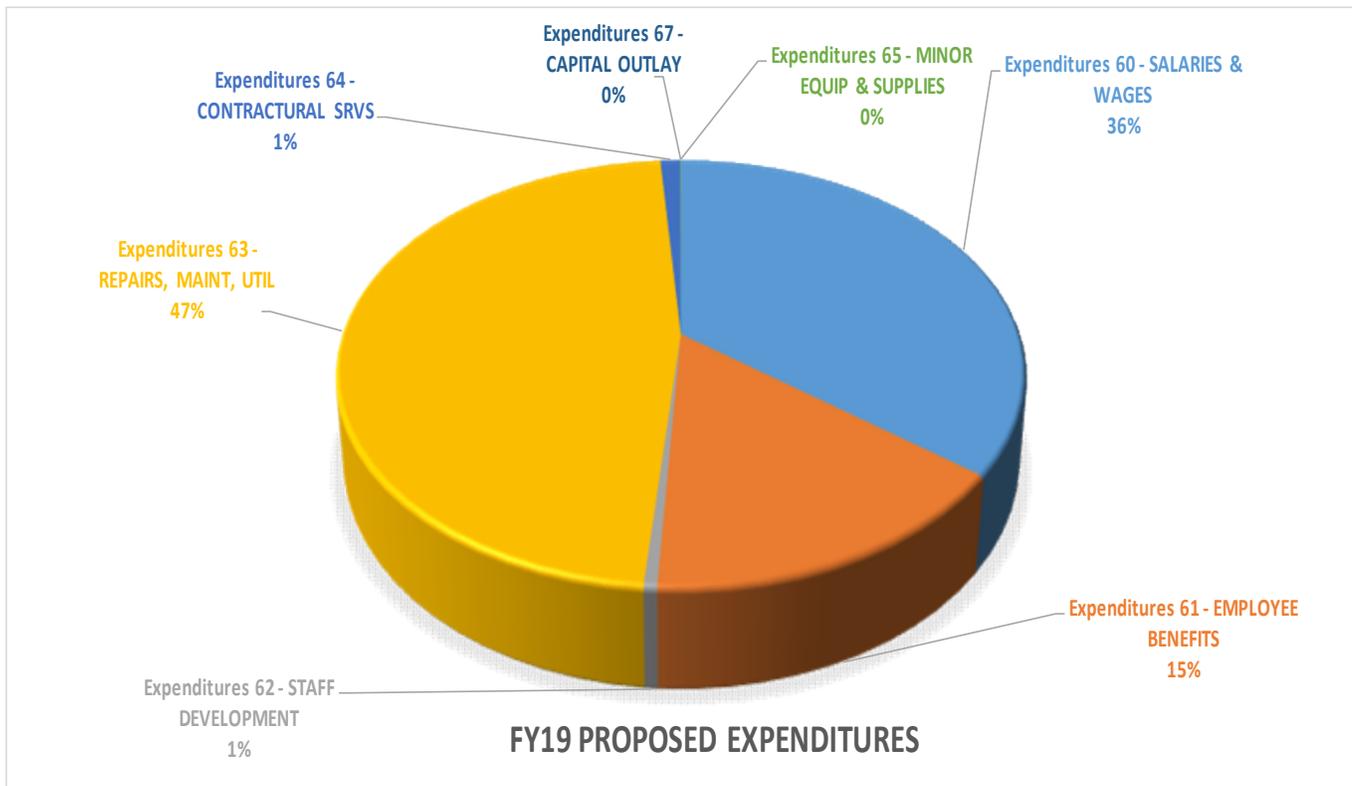


General Government

FACILITIES

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Expenditures	60 - SALARIES & WAGES	314,253	402,159	412,174	403,451	8,723	2.1%
	61 - EMPLOYEE BENEFITS	130,684	156,206	180,700	175,313	5,387	3.0%
	62 - STAFF DEVELOPMENT	709	710	3,500	6,000	(2,500)	-71.4%
	63 - REPAIRS, MAINT, UTIL	77,388	378,859	334,000	539,200	(205,200)	-61.4%
	64 - CONTRACTURAL SRVS	113,990	74,989	156,500	12,500	144,000	92.0%
	65 - MINOR EQUIP & SUPPLIES	5,489	4,559	4,500	500	4,000	88.9%
	67 - CAPITAL OUTLAY	762,756	168,852	205,000	-	205,000	100.0%
Total Expenditures		\$ 1,405,269	\$ 1,186,334	\$ 1,296,374	\$ 1,136,964	\$ 159,410	12.3%

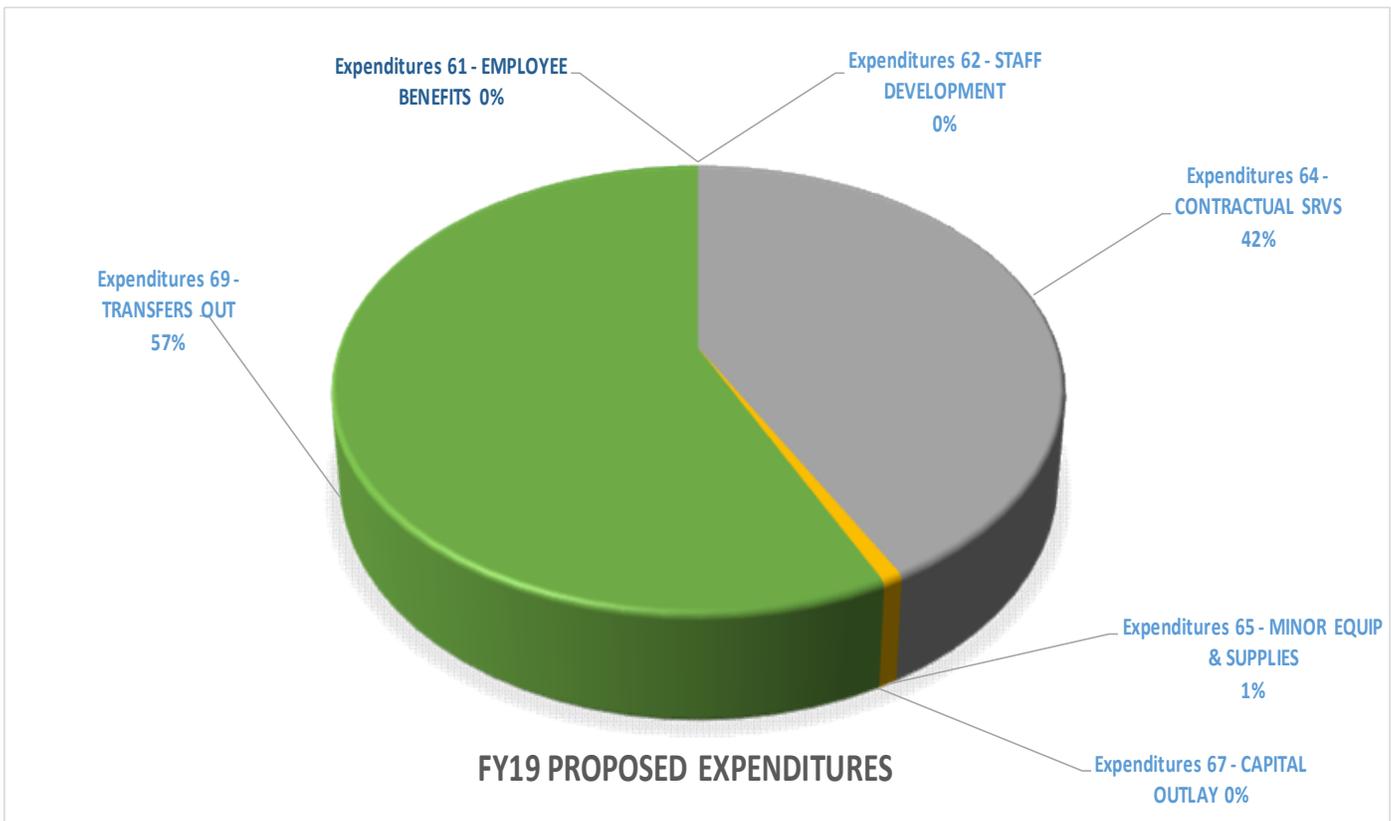
*Favorable/(Unfavorable)



GENERAL GOV'T

		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Direct Funding Source	TAXES	(22,554,655)	(23,009,602)	(23,368,504)	(25,001,085)	1,632,581	7.0%
	OTHER CITY TAX	(9,061,373)	(9,038,747)	(8,600,000)	(9,462,079)	862,079	10.0%
	MISC REVENUES	(763,891)	(818,855)	(720,000)	(765,000)	45,000	6.3%
	TRANSFERS IN	(13,931,719)	(17,136,817)	(16,501,583)	(14,874,335)	(1,627,248)	-9.9%
Total Direct Funding Source		\$ (46,311,638)	\$ (50,004,021)	\$ (49,190,087)	\$ (50,102,499)	\$ 912,412	1.9%
Expenditures	61 - EMPLOYEE BENEFITS	8,806	-	-	-	-	0.0%
	62 - STAFF DEVELOPMENT	580	4,382	-	-	-	0.0%
	63 - REPAIRS, MAINT, UTIL	448,865	119,170	140,000	-	140,000	100.0%
	64 - CONTRACTURAL SRVS	3,215,693	2,372,254	2,133,164	1,642,418	490,746	23.0%
	65 - MINOR EQUIP & SUPPLIES	35,199	31,677	38,000	30,000	8,000	21.1%
	67 - CAPITAL OUTLAY	282,909	-	-	-	-	0.0%
	69 - TRANSFERS OUT	-	-	-	2,225,000	(2,225,000)	100.0%
Total Expenditures		\$ 3,992,052	\$ 2,527,484	\$ 2,311,164	\$ 3,897,418	\$ (1,586,254)	-68.6%

*Favorable/(Unfavorable)



The General Government expense includes the tax levy transferred to the Council Bluffs Airport Authority, the City's contribution to the Council Bluffs Convention and Visitor's Bureau and Image Campaign expense.

FUNDS, CONTINUED

Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific sources that are usually required by law or regulation to be accounted for separate from the city's general fund.

Summary	FY16 Actual	FY17 Actual	FY18 Approved Budget	FY 19 Proposed Budget	FY18 v FY19 \$ Change	FY18 v FY19 % Change
Direct Funding Sources						
40 - TAXES	(22,246,599)	(24,034,589)	(23,503,675)	(24,009,065)	505,390	2.15%
41 - LICENSES & PERMITS	(106,960)	(286,892)	(69,000)	(79,000)	10,000	14.49%
43 - USE OF MONEY PROPRT	(670,055)	(630,740)	(645,300)	(630,000)	(15,300)	-2.37%
44 - INTERGOVERNMENTAL	(12,919,006)	(11,864,090)	(13,231,468)	(10,766,968)	(2,464,500)	-18.63%
45 - CHARGES FOR SERVICES	(9,451)	(7,536)	(2,200)	(2,500)	300	13.64%
46 - SPECIAL ASSESSMENTS	(304,272)	(303,854)	(291,639)	(166,000)	(125,639)	-43.08%
47 - MISC REVENUES	(2,890,857)	(4,451,578)	(3,964,164)	(1,394,000)	(2,570,164)	-64.83%
48 - OTHER FINC SOURCES	(1,576,596)	(1,197,858)	(1,012,458)	(787,458)	(225,000)	-22.22%
Total Direct Funding Sources	(40,723,797)	(42,777,138)	(42,719,904)	(37,834,991)	(4,884,913)	-11.43%
Expenditures						
60 - SALARIES & WAGES	2,896,890	3,015,077	3,342,968	3,415,544	(72,576)	-2.17%
61 - EMPLOYEE BENEFITS	1,486,165	1,299,979	1,620,338	1,415,223	205,115	12.66%
62 - STAFF DEVELOPMENT	28,559	26,130	30,525	38,825	(8,300)	-27.19%
63 - REPAIRS, MAINT, UTIL	2,642,864	2,963,051	2,199,300	2,358,650	(159,350)	-7.25%
64 - CONTRACTURAL SRVS	6,498,360	4,665,903	4,032,024	3,065,486	966,538	23.97%
65 - MINOR EQUIP & SUPPLII	475,073	592,017	551,450	577,550	(26,100)	-4.73%
67 - CAPITAL OUTLAY	8,794,386	11,520,765	326,848	577,100	(250,252)	-76.57%
68 - DEBT SERV	2,623,351	2,581,907	2,508,868	1,233,146	1,275,722	50.85%
69 - TRANSFERS	13,134,411	18,175,708	28,107,583	22,729,335	5,378,248	19.13%
Total Expenditures	38,580,058	44,840,536	42,719,904	35,410,859	7,309,045	17.11%

*Favorable/(Unfavorable)

Special Revenue Fund - Road Use

The State shared revenue from gasoline taxes and vehicle registrations are provided to cities for the purpose of funding road improvements and maintenance. The revenue received is based on a per capita rate. The City maintains approximately 600 miles of streets, as well as, alley's, right of ways, ADA ramps and City owned sidewalks.

Fund Recap	FY16 Actual	FY17 Actual	FY18 Approved Budget	FY 19 Proposed Budget	FY18 v FY19 \$ Change	FY19 % Change
Direct Funding Sources						
41 - LICENSES & PERMITS	(106,960)	(286,892)	(69,000)	(79,000)	10,000	14.5%
44 - INTERGOVERNMENTAL	(7,744,139)	(7,955,685)	(7,467,600)	(8,046,000)	578,400	7.7%
45 - CHARGES FOR SERVICES	(4,441)	(4,714)	-	-	-	
47 - MISC REVENUES	(18,243)	(15,954)	-	(15,000)	15,000	
48 - OTHER FINC SOURCES	(584,574)	(42,403)	-	-	-	
Total Direct Funding Sources	(8,458,358)	(8,305,648)	(7,536,600)	(8,140,000)	603,400	8.0%
Expenditures						
60 - SALARIES & WAGES	2,624,888	2,717,523	3,055,980	3,157,183	(101,203)	-3.31%
61 - EMPLOYEE BENEFITS	1,382,461	1,200,674	1,504,007	1,319,576	184,431	12.26%
62 - STAFF DEVELOPMENT	19,507	21,130	25,900	27,200	(1,300)	-5.02%
63 - REPAIRS, MAINT, UTIL	2,012,381	1,809,799	1,971,300	2,324,650	(353,350)	-17.92%
64 - CONTRACTURAL SRVS	1,248,494	525,268	555,900	143,600	412,300	74.17%
65 - MINOR EQUIP & SUPPLIE	445,004	571,415	550,000	547,500	2,500	0.45%
67 - CAPITAL OUTLAY	908,238	1,386,893	326,248	422,100	(95,852)	-29.38%
69 - TRANSFERS	-	46,336	-	1,000,000	(1,000,000)	
Total Expenditures	8,640,973	8,279,038	7,989,335	8,941,808	(952,473)	-11.92%

*Favorable/(Unfavorable)

Special Revenue Fund - Local Option Sales Tax

Fund Recap	FY16 Actual	FY17 Actual	FY18	FY 19	FY18 v FY19 \$ Change	FY18 v
			Approved Budget	Proposed Budget		FY19 % Change
Direct Funding Sources						
40 - TAXES	(8,373,886)	(9,150,925)	(8,400,000)	(8,400,000)	-	0.0%
44 - INTERGOVERNMENTAL	(3,982,208)	(1,995,516)	(2,871,000)	-	(2,871,000)	-100.0%
47 - MISC REVENUES	(126,472)	(1,522,964)	-	-	-	
48 - OTHER FINC SOURCES	-	(184,874)	-	-	-	
Total Direct Funding Sources	(12,482,567)	(12,854,279)	(11,271,000)	(8,400,000)	(2,871,000)	-25.5%
Expenditures						
63 - REPAIRS, MAINT, UTIL	600,135	1,137,167	-	-	-	
64 - CONTRACTURAL SRVS	2,193,627	1,795,249	-	-	-	
65 - MINOR EQUIP & SUPPLIE	709	690	-	-	-	
67 - CAPITAL OUTLAY	7,762,388	10,120,220	-	-	-	
69 - TRANSFERS	-	2,921,023	11,306,000	6,855,000	4,451,000	39.37%
Total Expenditures	10,556,859	15,974,350	11,306,000	6,855,000	4,451,000	39.37%

*Favorable/(Unfavorable)

The funding provided by the State of Iowa for the reconstruction of the City's Levee system was budgeted in the Local Option Sales Tax fund in Fiscal 2018 and in the Capital Project fund in fiscal 2019.

Special Revenue Fund - Employee Benefit

The Employee Benefit fund provides for the cost of insurance, retirement, worker compensation and other benefits to all City employees. This funding is currently recorded in the Employee Benefit fund and transferred to the appropriate fund where the expense is recorded.

Fund Recap	FY16 Actual	FY17 Actual	FY18	FY 19	FY18 v FY19 \$ Change	FY18 v
			Approved Budget	Proposed Budget		FY19 % Change
Direct Funding Sources						
40 - TAXES	(13,872,713)	(14,883,664)	(15,103,675)	(14,738,610)	(365,065)	-2.4%
44 - INTERGOVERNMENTAL	(710,958)	(660,006)	(673,320)	(697,499)	24,179	3.6%
47 - MISC REVENUES	(13)	-	-	-	-	
Total Direct Funding Sources	(14,583,684)	(15,543,670)	(15,776,995)	(15,436,109)	(340,886)	-2.2%
Expenditures						
69 - TRANSFERS	13,134,411	15,208,348	16,501,583	14,114,335	2,387,248	14.47%
Total Expenditures	13,134,411	15,208,348	16,501,583	14,114,335	2,387,248	14.47%

*Favorable/(Unfavorable)

Special Revenue Fund - Bass Pro

The Bass Pro Shop building is owned by the City of Council Bluffs. The loan to fund the construction of the building is guaranteed by the Iowa West Foundation. The loan will be fully paid by December 31, 2018. The Bass Pro fund is used to account for revenues from rent and contributions from the City, County and Iowa West Foundation as well as to account for operating expenditures associated with the building and associated financing.

Fund Recap	FY16 Actual	FY17 Actual	FY18	FY 19	FY18 v	
			Approved Budget	Proposed Budget	FY18 v FY19 \$ Change	FY19 % Change
Direct Funding Sources						
43 - USE OF MONEY PROPRTY	(670,055)	(630,740)	(645,300)	(630,000)	(15,300)	-2.4%
44 - INTERGOVERNMENTAL	(96,280)	(96,280)	(192,560)	-	(192,560)	-100.0%
47 - MISC REVENUES	(2,296,280)	(2,650,000)	(2,300,000)	(1,000,000)	(1,300,000)	-56.5%
48 - OTHER FINC SOURCES	(787,458)	(787,458)	-	(787,458)	787,458	
Total Direct Funding Sources	(3,850,073)	(4,164,478)	(3,137,860)	(2,417,458)	(720,402)	-23.0%
Expenditures						
64 - CONTRACTURAL SRVS	2,087,353	734,110	1,042,694	775,000	267,694	25.67%
68 - DEBT SERV	2,623,351	2,581,907	2,508,868	1,233,146	1,275,722	50.85%
Total Expenditures	4,710,705	3,316,017	3,551,562	2,008,146	1,543,416	43.46%

*Favorable/(Unfavorable)

Special Revenue Fund - Community Development

The City accounts for all federal funding from the US Department of Housing and Urban Development and other state and local grants in specific funds for economic development.

Fund Recap	FY16 Actual	FY17 Actual	FY18	FY 19	FY18 v FY19 \$ Change	FY19 % Change
			Approved Budget	Proposed Budget		
Direct Funding Sources						
40 - TAXES	-			(135,680)	135,680	
44 - INTERGOVERNMENTAL	(385,420)	(1,156,603)	(1,996,064)	(1,991,434)	(4,630)	-0.2%
45 - CHARGES FOR SERVICES	(5,010)	(2,822)	(2,200)	(2,500)	300	13.6%
46 - SPECIAL ASSESSMENTS	(304,272)	(303,854)	(291,639)	(166,000)	(125,639)	-43.1%
47 - MISC REVENUES	(68,489)	(26,417)	(142,000)	(87,000)	(55,000)	-38.7%
48 - OTHER FINC SOURCES	(204,564)	(183,123)	(225,000)	-	(225,000)	-100.0%
Total Direct Funding Sources	(967,755)	(1,672,820)	(2,656,903)	(2,382,614)	(274,289)	-10.3%
Expenditures						
60 - SALARIES & WAGES	272,001	297,554	286,988	258,362	28,626	9.97%
61 - EMPLOYEE BENEFITS	103,704	99,304	116,331	95,648	20,683	17.78%
62 - STAFF DEVELOPMENT	1,824	266	4,625	4,625	-	0.00%
63 - REPAIRS, MAINT, UTIL	30,348	16,085	28,000	34,000	(6,000)	-21.43%
64 - CONTRACTURAL SRVS	694,506	1,442,605	2,433,430	2,046,886	386,544	15.88%
65 - MINOR EQUIP & SUPPLIE	2,949	1,896	1,450	50	1,400	96.55%
67 - CAPITAL OUTLAY	40,839	328	600	-	600	100.00%
69 - TRANSFERS	-	-	300,000	-	300,000	100.00%
Total Expenditures	1,146,171	1,858,039	3,171,424	2,439,570	731,854	23.08%

*Favorable/(Unfavorable)

Special Revenue Fund - Emergency Levy

The Emergency Levy fund is used to supplement general fund expenditures.

Fund Recap	FY16 Actual	FY17 Actual	FY18	FY 19	FY18 v FY19 \$ Change	FY19 % Change
			Approved Budget	Proposed Budget		
Direct Funding Sources						
40 - TAXES	(664,582)	(683,560)	(693,664)	(734,775)	41,111	5.9%
44 - INTERGOVERNMENTAL	(34,059)	(30,312)	(30,924)	(32,035)	1,111	3.6%
Total Direct Funding Sources	(698,641)	(713,872)	(724,588)	(766,810)	42,222	5.8%
Expenditures						
69 - TRANSFERS	698,641	375,029	-	760,000	(760,000)	
Total Expenditures	698,641	375,029	-	760,000	(760,000)	

*Favorable/(Unfavorable)

Special Revenue Fund - Library Donations

The Library fund is used to account for donations directed specifically to the City Public Library. Certain programs are funded through the Council Bluffs Library Foundation in addition to donations received directly by the City Public Library.

Fund Recap	FY16 Actual	FY17 Actual	FY18 Approved Budget	FY 19 Proposed Budget	FY18 v FY19 \$ Change	FY18 v FY19 % Change
Direct Funding Sources						
47 - MISC REVENUES	(381,373)	(236,243)	(250,000)	(292,000)	42,000	16.8%
Total Direct Funding Sources	(381,373)	(236,243)	(250,000)	(292,000)	42,000	16.8%
Expenditures						
62 - STAFF DEVELOPMENT	7,228	4,734	-	7,000	(7,000)	
64 - CONTRACTURAL SRVS	274,379	168,670	-	100,000	(100,000)	
65 - MINOR EQUIP & SUPPLIE'	26,411	18,015	-	30,000	(30,000)	
67 - CAPITAL OUTLAY	82,921	13,324	-	155,000	(155,000)	
Total Expenditures	390,939	204,744	-	292,000	(292,000)	

*Favorable/(Unfavorable)

TIF Special Revenue Fund

Tax Increment Finance (TIF) is a method to promote urban renewal/economic development efforts in an area by directing the property tax revenues generated from property value increases within a designated TIF district to finance the costs of improvements made in the district. TIF districts are established within approved urban renewal areas (URA). Tax revenues are then used to fund infrastructure improvements and other incentives to allow for economic development in these districts.

Fund Recap	FY16 Actual	FY17 Actual	FY18 Approved Budget	FY 19 Proposed Budget	FY18 v FY19 \$ Change	FY18 v FY19 % Change
Direct Funding Sources						
40 - TAXES	(4,845,542)	(3,595,822)	(4,743,176)	(4,176,848)	(566,328)	-11.9%
43 - USE OF MONEY PROPRTY	-	(308)	-	-	-	
48 - OTHER FINC SOURCES	(470,860)	-	-	-	-	
Total Direct Funding Sources	(5,316,402)	(3,596,130)	(4,743,176)	(4,176,848)	(566,328)	11.9%
Expenditures						
64 - CONTRACTURAL SRVS	2,740,198	1,824,866	2,063,995	1,799,326	264,669	12.82%
69 - TRANSFERS	2,355,323	1,652,808	2,679,181	2,377,522	301,659	11.26%
Total Expenditures	5,095,521	3,477,675	4,743,176	4,176,848	566,328	11.94%

*Favorable/(Unfavorable)

Debt Service Fund

The Debt Service Fund is a legally required fund. The fund administers the payments for all of the City's general obligation debt.

The City issues general obligation bonds to fund capital projects. The new Police Department Headquarters, previously approved by the Citizens of the City, is being financed through general obligation bonds. \$7.4M was issued in the first quarter of FY18 and the remaining funding is anticipated to be issued in the fourth quarter of FY18. Additionally, \$5M of general obligation bonds for FY19 projects will be issued at the same time as the final Police Department Headquarters bonds to decrease the cost of bond issuance.

For the majority of projects funded through general obligation debt, the City usually issues general obligation bonds for a period of 10 years. However the general obligation bonds on the new Police Department Headquarters were issued at 20 years.

The City borrowed funds in FY12 to fund sewer improvement projects. The debt service for this loan is paid directly from sewer fees and not from the debt levy.

In FY19, Debt Service levy rate will increase by \$.3556 per thousand dollars due to the bonding for the new Police Department Headquarters.

Fund Recap	FY16 Actual	FY17 Actual	FY18 Approved Budget	FY 19 Proposed Budget	FY18 v FY19 \$ Change	FY18 v FY19 % Change
Direct Funding Sources						
40 - TAXES	(6,361,647)	(5,804,118)	(6,378,160)	(7,708,002)	(1,329,842)	20.85%
43 - USE OF MONEY PROPRTY	(10,875)	-	-	-	-	
44 - INTERGOVERNMENTAL	(390,188)	(322,626)	(338,714)	(409,757)	(71,043)	21.0%
46 - SPECIAL ASSESSMENTS	-	-	-	-	-	
48 - OTHER FINC SOURCES	(980,631)	(879,821)	(1,535,292)	(1,535,078)	214	0.0%
Total Direct Funding Sources	(7,743,341)	(7,006,564)	(8,252,166)	(9,652,837)	(1,400,671)	17.0%
Expenditures						
68 - DEBT SERV	11,576,377	6,808,630	8,191,175	9,294,532	1,103,357	13.5%
Total Expenditures	11,576,377	6,808,630	8,191,175	9,294,532	1,103,357	13.47%

*Favorable/(Unfavorable)

Statutory Debt Capacity Update

The Iowa Constitution stipulates the debt of a community may not exceed 5% of the Actual Assessed Value of the Taxable Property within the city or town.

General obligation bonds, TIF debt and leases paid from the general fund are included as indebtedness of the City under the statutory debt limit. Below is the debt capacity calculation for the City:

**City of Council Bluffs
Debt Capacity Calculation**

100% Assessed Value of Property January 1, 2017	\$ 5,259,987,480
Statutory Debt limit	5%
Debt Limit	<u>\$ 262,999,374</u>
Outstanding GO Debt, TIF Debt, Loan and Legal Settlement Debt	\$ 71,899,287
Fund Balance available for Debt repayment	(2,165,564)
Projected Net Debt outstanding June 30, 2018	<u>69,733,723</u>
Legal Debt Margin Utilized	<u>26.51%</u>

Capital Projects Fund

The City of Council Bluffs Capital Improvement Program (CIP) is adopted annually by the City Council. The CIP includes expenditures that are of significant value and have a long-term useful life such as, streets, sewers, land and major equipment. CIP projects are additionally approved on an individual basis during the bidding process. Funding for capital projects is primarily provided through federal, state and local grants and by general obligation bonds.

Fund Recap	FY16 Actual	FY17 Actual	FY18 Approved Budget	FY 19 Proposed Budget	FY18 v FY19 \$ Change	FY18 v FY19 % Change
Direct Funding Sources						
44 - INTERGOVERNMENTAL	(15,017,011)	(14,005,999)	(8,169,000)	(11,018,500)	2,849,500	34.9%
47 - MISC REVENUES	(3,927,808)	(6,067,731)	(350,000)	(5,829,000)	5,479,000	1565.4%
48 - OTHER FINC SOURCES	(591,635)	(35,189,668)	(27,448,431)	(10,134,986)	(17,313,445)	-63.1%
Total Direct Funding Sources	(19,536,455)	(55,263,398)	(35,967,431)	(26,982,486)	(8,984,945)	-25.0%
Expenditures						
63 - REPAIRS, MAINT, UTIL	25,611	36,997	-	-	-	
64 - CONTRACTURAL SRVS	6,520,347	7,756,088	-	-	-	
65 - MINOR EQUIP & SUPPLIES	32,853	122	-	-	-	
67 - CAPITAL OUTLAY	17,845,683	14,208,405	40,111,000	42,468,675	(2,357,675)	-5.88%
68 - DEBT SERV	-	104,208	-	-	-	
69 - TRANSFERS	470,860	20,960,236	-	-	-	
Total Expenditures	24,895,354	43,066,057	40,111,000	42,468,675	(2,357,675)	-5.88%
Net Expenditures over Revenue				15,486,189	*Favorable/(Unfavorable)	

Cash Flow in the Capital Project funds is affected by timing of General Obligation Bond issuance and by the receipt of other major funding. Two large projects are currently under construction where funding has or will occur outside of the current fiscal year. The City is reconstructing West Broadway, our major entrance from the west, and a new Police Department Headquarters. A portion of the funding for the West Broadway reconstruction project was received in FY16 and FY17. General obligation bonds for FY19 expense for the Police Department Headquarters will be received in the fourth quarter FY18.

FY19 CIP to Budget Reconciliation	FY 19 Proposed Budget
Project Funding per FY19 Approved CIP	35,927,500
GO Bond Proceeds to be received in FY18	(5,000,000)
West Broadway funding received in prior years	(4,000,000)
TIF revenue transfer for previously approved project	54,986
Direct Funding per Fund recap above	26,982,486
Project Expenditure per FY19 Approved CIP	35,927,500
Remaining cost of Police Department Headquarters bonded in prior years	6,541,175
Expenditures per Fund recap above	42,468,675
Net Expenditure over Revenue	15,486,189

Permanent Fund

The City uses a separate fund to account for funds received and held for perpetual care, Fairview Cemetery. A portion of all cemetery plots sold are accounted for in this fund.

Proprietary Funds (Business Type Activities, BTA)

The City utilizes proprietary funds to account for the two business type activities: Sewer and Refuse.

Total Proprietary Funds

Fund Recap	FY16 Actual	FY17 Actual	FY18 Approved Budget	FY 19 Proposed Budget	FY18 v FY19 \$ Change	FY18 v FY19 % Change
Direct Funding Sources						
43 - USE OF MONEY PROPRTY	(8,528)	(7,474)	(2,355)	(2,355)	-	0.0%
44 - INTERGOVERNMENTAL	(5,000)	(1,000)	-	-	-	
45 - CHARGES FOR SERVICES	(10,969,044)	(11,477,170)	(12,106,228)	(12,543,500)	437,272	3.6%
47 - MISC REVENUES	(622,911)	(689,729)	(506,436)	(508,200)	1,764	0.3%
48 - OTHER FINC SOURCES	(9,120,404)	(5,779,477)	-	-	-	
Total Direct Funding Sources	(20,725,886)	(17,954,850)	(12,615,019)	(13,054,055)	439,036	-3.5%
Expenditures						
60 - SALARIES & WAGES	3,611,178	3,720,523	3,875,671	3,811,162	64,509	1.66%
61 - EMPLOYEE BENEFITS	1,570,961	1,439,486	1,893,323	1,721,546	171,777	9.07%
62 - STAFF DEVELOPMENT	18,847	28,395	31,650	32,050	(400)	-1.26%
63 - REPAIRS, MAINT, UTIL	4,618,174	4,608,099	4,790,532	5,063,919	(273,387)	-5.71%
64 - CONTRACTURAL SRVS	470,757	402,335	391,225	358,950	32,275	8.25%
65 - MINOR EQUIP & SUPPLIE	600,214	620,091	666,650	688,350	(21,700)	-3.26%
67 - CAPITAL OUTLAY	4,043,635	3,434,898	4,410,000	4,142,100	267,900	6.07%
68 - DEBT SERV	148,368	141,655	147,320	355,115	(207,795)	-141.05%
Total Expenditures	15,082,134	14,395,481	16,206,371	16,173,192	33,179	0.20%

*Favorable/(Unfavorable)

Proprietary Fund - Sewer

The City of Council Bluffs operates approximately 225 miles of sanitary sewer and 120 miles of storm sewers. The City maintains 19 sanitary and 11 storm sewer pump stations. The City implemented a 5 year graduated sewer rate increase beginning in FY15. FY19 will see the final rate increase. The City has taken a proactive approach and will have a rate study performed in FY19 to ensure rates are sufficient to cover all costs.

Fund Recap	FY16 Actual	FY17 Actual	FY18 Approved Budget	FY 19 Proposed Budget	FY18 v FY19 \$ Change	FY18 v FY19 % Change
Direct Funding Sources						
43 - USE OF MONEY PROPRTY	(7,065)	(7,485)	(2,355)	(2,355)	-	0.0%
45 - CHARGES FOR SERVICES	(5,911,338)	(6,417,094)	(6,986,000)	(7,271,000)	285,000	4.1%
47 - MISC REVENUES	(43,905)	(21,050)	-	(20,000)	20,000	
48 - OTHER FINC SOURCES	(9,087,597)	(5,771,083)	-	-	-	
Total Direct Funding Sources	(15,049,905)	(12,216,712)	(6,988,355)	(7,293,355)	305,000	4.4%
Expenditures						
60 - SALARIES & WAGES	2,791,957	2,869,072	3,007,294	3,049,012	(41,718)	-1.39%
61 - EMPLOYEE BENEFITS	1,244,760	1,109,190	1,510,250	1,349,996	160,254	10.61%
62 - STAFF DEVELOPMENT	13,670	21,893	25,800	26,200	(400)	-1.55%
63 - REPAIRS, MAINT, UTIL	913,518	875,312	928,200	981,200	(53,000)	-5.71%
64 - CONTRACTURAL SRVS	185,275	224,937	204,525	176,550	27,975	13.68%
65 - MINOR EQUIP & SUPPLIES	494,023	533,636	562,850	587,350	(24,500)	-4.35%
67 - CAPITAL OUTLAY	3,809,931	3,203,199	4,010,000	3,797,100	212,900	5.31%
68 - DEBT SERV	148,368	141,655	147,320	355,115	(207,795)	-141.05%
Total Expenditures	9,601,502	8,978,895	10,396,239	10,322,523	73,716	0.71%

*Favorable/(Unfavorable)

The budget includes depreciation expense in FY18 of \$3,700,000 and \$3,810,000 in FY19.

Proprietary Fund - Recycling and Refuse

The City of Council Bluffs operates a recycling center and curbside refuse and recycling collection program. Most recyclables are received from the curbside collection program and from recycling containers located throughout the region including locations in Pottawattamie, Harrison and Mills County.

Fund Recap	FY16 Actual	FY17 Actual	FY18 Approved Budget	FY 19 Proposed Budget	FY18 v FY19 \$ Change	FY18 v FY19 % Change
Direct Funding Sources						
43 - USE OF MONEY PROPRTY	(1,463)	11	-	-	-	
44 - INTERGOVERNMENTAL	(5,000)	(1,000)	-	-	-	
45 - CHARGES FOR SERVICES	(5,057,706)	(5,060,076)	(5,120,228)	(5,272,500)	152,272	3.0%
47 - MISC REVENUES	(579,006)	(668,680)	(506,436)	(488,200)	(18,236)	-3.6%
48 - OTHER FINC SOURCES	(32,807)	(8,394)	-	-	-	
Total Direct Funding Sources	(5,675,982)	(5,738,139)	(5,626,664)	(5,760,700)	134,036	2.4%
Expenditures						
60 - SALARIES & WAGES	819,221	851,451	868,377	762,150	106,227	12.23%
61 - EMPLOYEE BENEFITS	326,202	330,296	383,073	371,550	11,523	3.01%
62 - STAFF DEVELOPMENT	5,177	6,502	5,850	5,850	-	0.00%
63 - REPAIRS, MAINT, UTIL	3,704,656	3,732,787	3,862,332	4,082,719	(220,387)	-5.71%
64 - CONTRACTURAL SRVS	285,482	177,397	186,700	182,400	4,300	2.30%
65 - MINOR EQUIP & SUPPLIE	106,191	86,455	103,800	101,000	2,800	2.70%
67 - CAPITAL OUTLAY	233,704	231,699	400,000	345,000	55,000	13.75%
Total Expenditures	5,480,632	5,416,587	5,810,132	5,850,669	(40,537)	-0.70%

*Favorable/(Unfavorable)

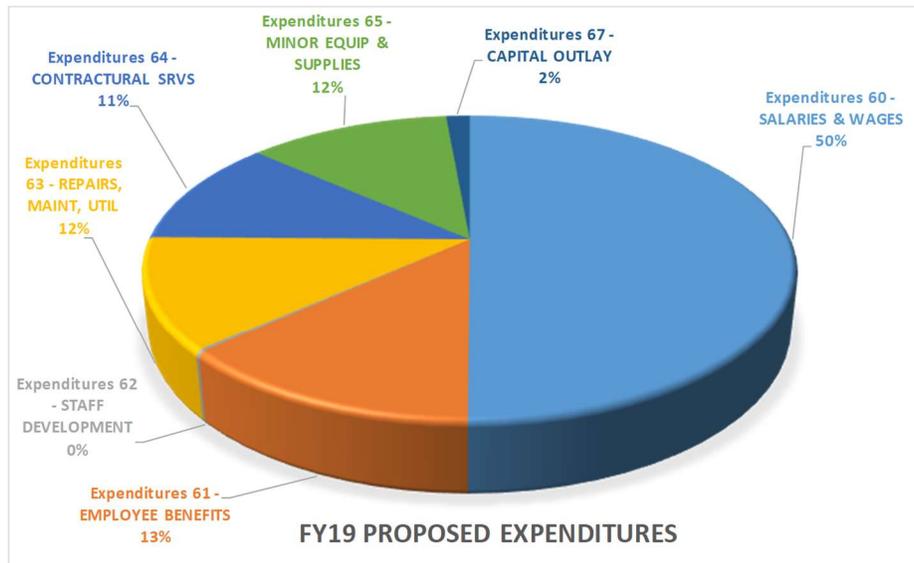
Revenues from the recycling and refuse program have remained strong in FY18 and are predicted to remain steady in FY19.

City of Council Bluffs
FY19 Operating Budget
Supplemental Information

Included in Culture & Recreation - Parks

DODGE GOLF		FY16 Actual	FY17 Actual	FY18 Approved Budget	FY19 Proposed Budget	FY19 v FY18 \$ Change	FY19 v FY18 % Change
Revenue	43 - USE OF MONEY PROPRTY	(27,030)	(36,998)	-	(15,000)	15,000	
	45 - CHARGES FOR SERVICES	(686,250)	(648,121)	(770,000)	(647,948)	(122,052)	-15.9%
	47 - MISC REVENUES	(19,357)	(1,184)	(42,000)	(350,000)	308,000	733.3%
Total Revenue		\$ (732,637)	\$ (686,304)	\$ (812,000)	\$ (1,012,948)	\$ 200,948	24.7%
Expenditures	60 - SALARIES & WAGES	516,161	482,747	515,509	535,224	(19,715)	-3.8%
	61 - EMPLOYEE BENEFITS	181,139	150,822	165,598	139,882	25,716	15.5%
	62 - STAFF DEVELOPMENT	734	987	1,750	2,200	(450)	-25.7%
	63 - REPAIRS, MAINT, UTIL	125,516	122,646	141,500	126,800	14,700	10.4%
	64 - CONTRACTURAL SRVS	136,862	88,148	89,550	120,800	(31,250)	-34.9%
	65 - MINOR EQUIP & SUPPLIES	778	485	2,450	128,950	(126,500)	-5163.3%
	67 - CAPITAL OUTLAY	214	-	15,000	15,000	-	0.0%
Total Expenditures		\$ 961,404	\$ 845,837	\$ 931,357	\$ 1,068,856	\$ (137,499)	-14.8%
Net Income/Loss		\$ (228,767)	\$ (159,533)	\$ (119,357)	\$ (55,908)	\$ 63,449	53.2%

*Favorable/(Unfavorable)



FY19 Approved Capital Improvement Program approved by Council on January 22, 2018

Capital Improvement Program FY19

PROJECT #	PROJECT TITLE	DESCRIPTION	Current Year Funding Sources								Current Year Project Cost	Notes/Further Information	
			Federal	State	Sales	GO	Gen Fund	Iowa West Grant	Other Grant	Donations			Other
Building Maintenance			\$0	\$0	\$0	\$0	\$2,175,000	\$500,000	\$0	\$0	\$0	\$2,675,000	
BM-19-01	Entertainment District Parking Lot Rehab PH I	Replace city owned Parking Lots Phase I					\$1,000,000					\$1,000,000	
BM-19-02	Facility Needs Assessment Study	Facility and space assessment study for all city departments					\$50,000					\$50,000	
BM-19-03	MAC Renovation Score Board	Replace arena score board					\$625,000					\$625,000	
BM-19-04	Entertainment District Signage Program	Add new electronic billboard signage around MAC/Fieldhouse					\$500,000	\$500,000				\$1,000,000	
Community Development Department			\$50,000	\$0	\$0	\$2,650,000	\$50,000	\$950,000	\$0	\$0	\$0	\$3,700,000	
CD-19-01	River's Edge Improvements	Infrastructure				\$650,000						\$650,000	
CD-19-02	Mid City	Property Improvements: bike trails/open space, property acquisitions, site prep	\$50,000					\$50,000				\$100,000	
CD-19-03	FIRST AVE Program (Furthering Interconnections, Revitalization, Streetscapes, Transportation, and Aesthetics for a Vibrant Economy)	Acquisitions/demolition/trail/infrastructure/studies				\$500,000		\$950,000				\$1,450,000	Requested IWF grant in December 2017
CD-19-04	River's Edge Water Main Upgrade	Construction				\$1,500,000						\$1,500,000	Increased from \$1.2M to \$1.5M due to cost estimate increase
Fire Department			\$0	\$0	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0	\$350,000	
FD-19-01	Fire Station Alerting System	Equipment replacement				\$350,000						\$350,000	
Library			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Parks, Recreation and Public Property Department			\$0	\$742,500	\$0	\$365,000	\$0	\$3,000,000	\$0	\$0	\$0	\$4,107,500	
PR-19-01	Dodge Park Riverfront Development	Development of a quality public park space adjacent to the levee						\$3,000,000				\$3,000,000	
PR-19-02	Community/Regional Parks - Roberts Park	Roberts Park - includes deteriorated tennis court, other improvements				\$200,000						\$200,000	
PR-19-03	Golf Course Renovation - Phase II	Interstate Related Renovations - IDOT funded #13 green, realign #14		\$742,500								\$742,500	
PR-19-04	Emerald Ash Bore	Treatment/Removal of diseased trees				\$95,000						\$95,000	
PR-19-05	Neighborhood Park Rehab/Reconstruction - Kimball Park Rehab Phase IA	Phase IA provides a Space Net play structure, walkways and other improvements				\$70,000						\$70,000	
Police Department			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Public Works Department			\$6,303,000	\$7,440,000	\$6,855,000	\$1,635,000	\$0	\$762,000	\$0	\$0	\$2,100,000	\$25,095,000	
PW-19-01	Infrastructure Maintenance	Citywide street and sidewalk repairs									\$1,000,000	\$1,000,000	Other = RUTP
PW-19-02	Infrastructure Maintenance	Citywide sewer repairs			\$200,000							\$200,000	
PW-19-03	Infrastructure Maintenance	Wastewater plant repairs			\$200,000							\$200,000	
PW-19-04	Infrastructure Management	Evaluation study / analysis TBD			\$50,000							\$50,000	
PW-19-05	NPDES PH II Program Management	Citywide MS4 permit - storm sewer improvements			\$100,000							\$100,000	
PW-19-06	Levee Accreditation	Missouri River, Indian Creek and Mosaquito Creek repair/rehab		\$3,400,000	\$1,000,000							\$4,400,000	FMP
PW-19-07	Kenmore Ave Sanitary Sewer Rehab	Pavement, sewer			\$600,000							\$600,000	
PW-19-09	E Manawa Sewer Rehab - Phase VII	Pavement, sewer			\$1,000,000							\$1,000,000	
PW-19-12	1st St Neighborhood Rehab - Phase IX	Pavement, sewer			\$1,000,000							\$1,000,000	
PW-19-13	TSIP HAWK Signal	N. Broadway and Hunter Ave street crossing to Hoover Elementary		\$40,000	\$60,000							\$100,000	TSIP Funds
PW-19-15	Sewer Relocations	Segment 4 Interstate construction conflicts	\$994,000		\$559,000						\$617,000	\$2,170,000	Other = 617K (PW17-15)
PW-19-16	E Beltway - Segments A-D continued											\$0	Fed Earmarks
19-16A	Segment D	State Orchard Road, Eastern Hills Drive to I492	\$5,205,000		\$470,000						\$470,000	\$6,145,000	Other = Pott Co
19-16B	Segment E, Greenview Road-East	Design & ROW	\$104,000		\$13,000						\$13,000	\$130,000	Other = Pott Co
PW-19-19	WPCP MCC Replacement	Solids Building and Centrifuge Motor Control Centers			\$300,000							\$300,000	
PW-19-20	West Broadway Reconstruction - Segment 3	28th St to 24th St		\$4,000,000	\$403,000	\$1,635,000		\$762,000				\$6,800,000	IDOT TJ, State 4M received in prior year
PW-19-21	IDOT Payment for N. 28th St Storm				\$900,000							\$900,000	
Total			\$6,353,000	\$8,182,500	\$6,855,000	\$5,000,000	\$2,225,000	\$5,212,000	\$0	\$0	\$2,100,000	\$35,827,500	