

City of Council Bluffs

FY21 Annual Budget

Public Hearing February 24, 2020



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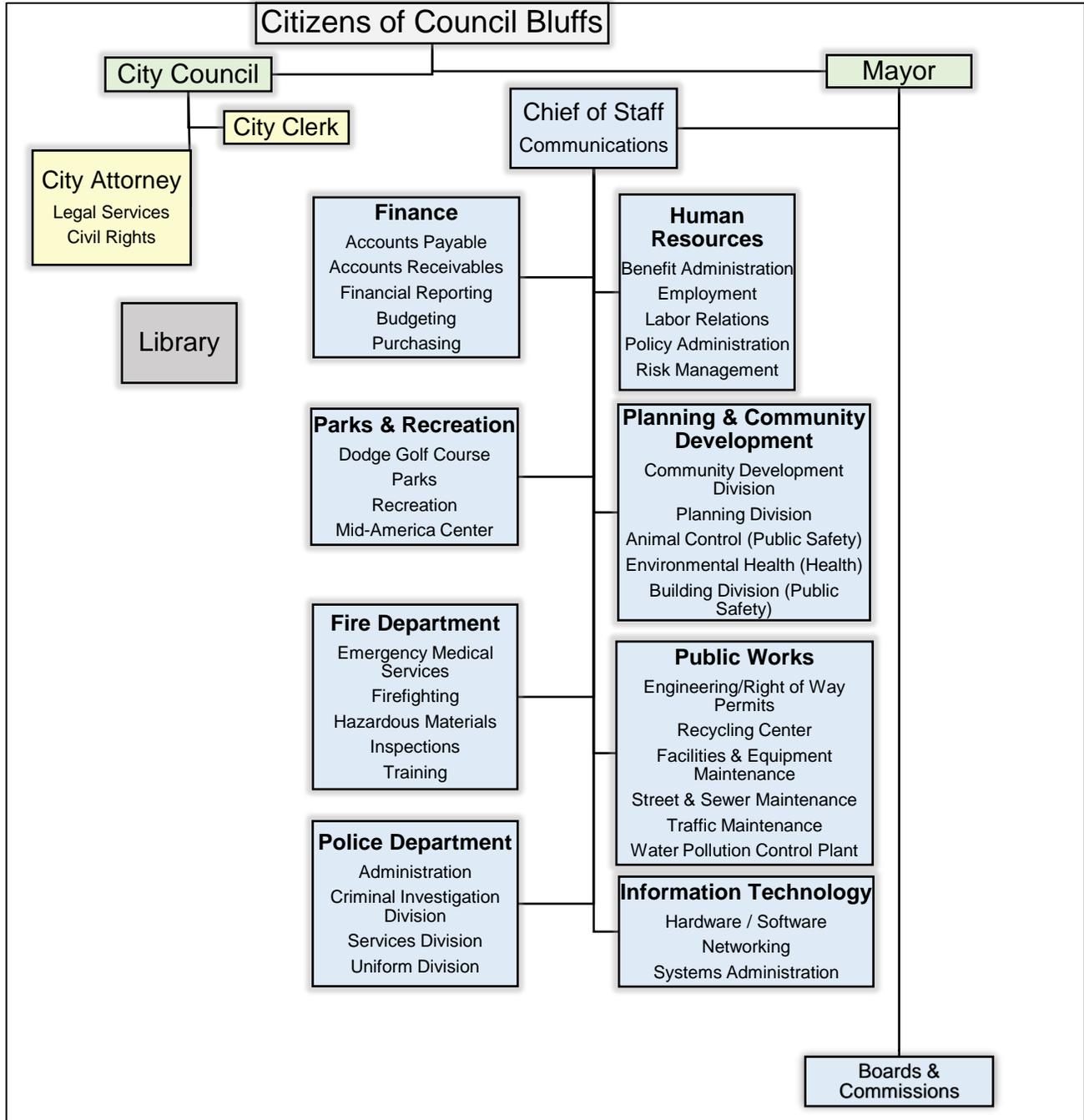
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FY21 Annual Budget

Highlights of the FY21 Annual Budget:

- Overall property tax revenue increased by 1.7%
 - City property tax levy remains flat to FY20 at \$18.26.
 - Levy components included in Max Levy increased by 1.25%
 - Taxable valuation for residential and commercial increased while taxable valuation for multi-residential, railroads and utilities decreased.
- Operating expenditures increased versus FY20 budget:
 - Salaries increased by 4%. Budget includes two additional full-time employees for a pump station position and a levee maintenance position.
 - Group insurance increased by 15% (\$1.5 million) driven by increased health insurance costs.
 - Worker's compensation increased by 50% (\$500 thousand) driven by increased claims.
 - Property and general liability increased by 26% (\$272 thousand) primarily driven by increased valuation and premiums.
- Expenditures for capital improvement projects included in the annual budget increased primarily due to the levee.

City of Council Bluffs Organizational Chart



Elected by the Citizens of Council Bluffs

Appointed by the City Council

Appointed by the Mayor

City of Council Bluffs Officials

Elected City Officials

		Term Expires
Matt Walsh	Mayor	December 31, 2021
Joe Disalvo	Council Member	December 31, 2023
Chad Hannan	Council Member	December 31, 2023
Melissa Head	Council Member	December 31, 2021
Roger Sandau	Council Member	December 31, 2023
Mike Wolf	Council Member	December 31, 2021

Council Appointed Officials

Richard Wade	City Attorney
Jodi Quakenbush	City Clerk

City Officials

Matthew Mardesen	Chief of Staff
Timothy Carmody	Police Chief
Matthew Cox	Director Public Works
Jon Finnegan	Director Human Resources
Brandon Garrett	Director Planning & Community Development
Mark Howard	Chief Information Officer
Justin James	Fire Chief
Kathy Knott	Director Finance
Vincent Martorello	Director Parks and Recreation

Kathy Rieger	Library Director
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Budget Summary All Funds

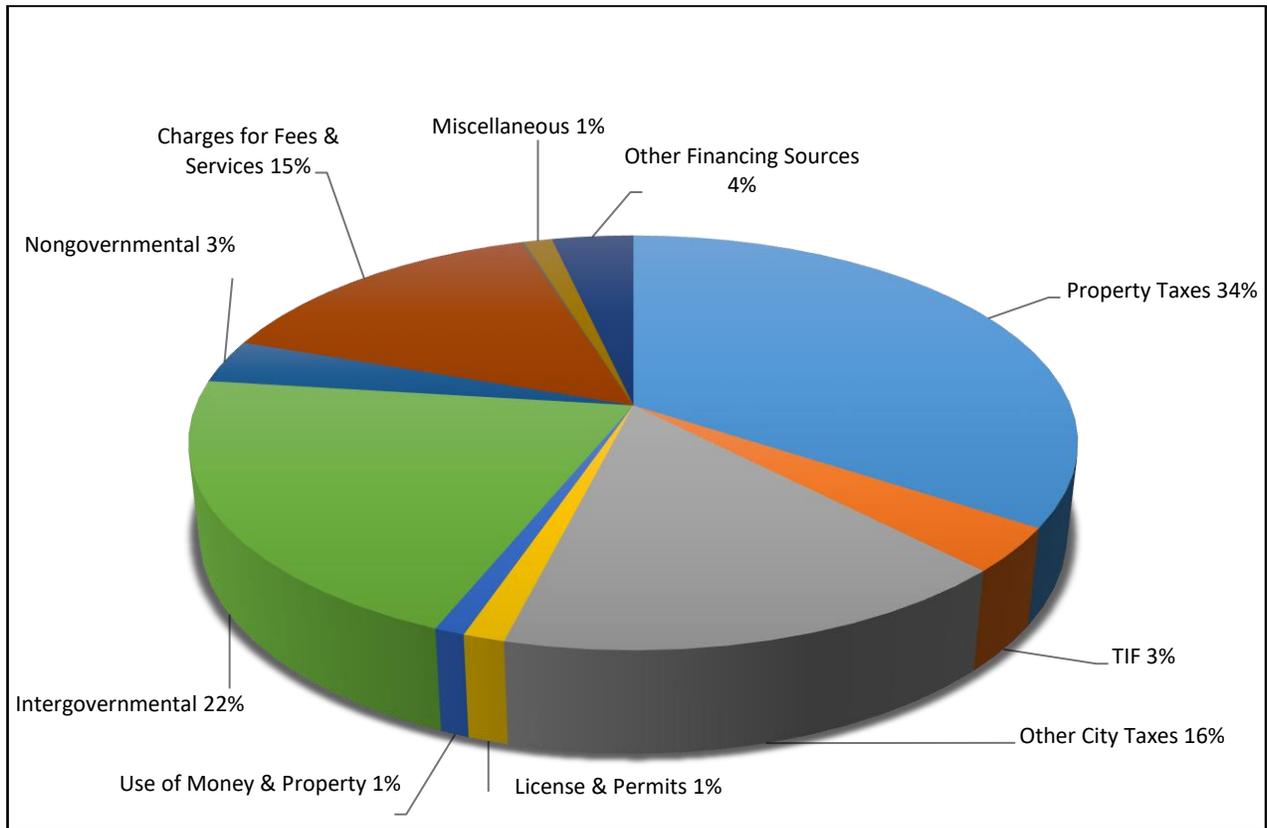
	FY21 Operating	FY21 Capital	FY21 Total
REVENUE & OTHER FINANCING SOURCES			
Property Taxes	\$ 49,134,737	\$ -	\$ 49,134,737
TIF Revenues	4,963,004	-	4,963,004
Other City Taxes	23,151,340	-	23,151,340
Licenses & Permits	1,844,300	-	1,844,300
Use of Money & Property	1,347,800	-	1,347,800
Intergovernmental	13,531,570	16,313,077	29,844,647
Nongovernmental	1,110,369	3,753,781	4,864,150
Charges for Fees & Services	21,166,283	-	21,166,283
Special Assessments	166,000	-	166,000
Miscellaneous	1,732,960	-	1,732,960
Other Financing Sources	-	5,050,000	5,050,000
Transfers In	18,597,538	14,253,347	32,850,885
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 136,745,900	\$ 39,370,205	\$ 176,116,105
EXPENDITURES & OTHER FINANCING USES			
Public Safety	\$ 37,372,286	\$ -	\$ 37,372,286
Public Works	11,112,493	-	11,112,493
Health & Social Services	220,419	-	220,419
Culture & Recreation	12,879,894	-	12,879,894
Community & Economic Development	6,942,800	-	6,942,800
General Government	16,970,663	-	16,970,663
Debt Service	10,243,442	-	10,243,442
Capital Projects	900,000	44,902,858	45,802,858
Business Type Activities	18,184,893	-	18,184,893
Transfers Out *	32,850,885	-	32,850,885
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 147,677,774	\$ 44,902,858	\$ 192,580,632
NET REVENUE (EXPENDITURES)	\$ (10,931,874)	\$ (5,532,653)	\$ (16,464,527)
REVENUE, EXCL TRANSFERS	\$ 118,148,363	\$ 25,116,858	\$ 143,265,221
EXPENDITURES, EXCL TRANSFERS	\$ 114,826,889	\$ 44,902,858	\$ 159,729,747

*Transfers Out includes \$14,253,347 for Capital Projects

Revenue Budget Detail – All Funds

REVENUE & OTHER FINANCING SOURCES	FY20 BUDGET	FY21 BUDGET	CHANGE
Property Taxes	\$ 48,301,901	\$ 49,134,737	\$ 832,836
TIF Revenues	3,771,741	4,963,004	1,191,263
Other City Taxes			
Local Option Sales Tax	9,550,000	9,800,000	250,000
Franchise Tax	4,145,000	4,460,000	315,000
Utility Property Tax Replacement	3,452,246	3,361,340	(90,906)
Hotel/Motel Tax	2,950,000	2,800,000	(150,000)
Gaming Tax	2,730,000	2,730,000	-
Total Other City Taxes	22,827,246	23,151,340	324,094
Licenses & Permits	1,790,950	1,844,300	53,350
Use of Money & Property	1,287,300	1,347,800	60,500
Intergovernmental			
Federal Grants	3,755,850	15,680,500	11,924,650
State Grants	2,762,867	3,912,077	1,149,210
Road Use Tax	8,100,000	7,912,100	(187,900)
Commercial Rollback	2,001,144	2,086,970	85,826
County Contribution	412,000	253,000	(159,000)
Total Intergovernmental	17,031,861	29,844,647	12,812,786
Nongovernmental Grants	9,051,152	4,864,150	(4,187,002)
Charges for Fees & Services			
Sewer Services	7,073,000	7,263,000	190,000
Refuse Services	5,640,300	5,567,800	(72,500)
MidAmerica Center Services	3,968,492	3,820,577	(147,915)
Police and Fire Services	1,692,000	1,563,000	(129,000)
Park & Recreation Services	1,155,699	1,072,452	(83,247)
Other	1,921,745	1,879,454	(42,291)
Total Charges for Fees & Services	21,451,236	21,166,283	(284,953)
Special Assessments	166,000	166,000	-
Miscellaneous			
Expense Reimbursements	1,065,000	470,000	(595,000)
Red Light Enforcement Fines	660,000	324,000	(336,000)
Court Fines	350,000	365,000	15,000
Other	583,160	573,960	(9,200)
Total Miscellaneous	2,658,160	1,732,960	(925,200)
Other Financing Sources, GO Bonding	7,550,000	5,050,000	(2,500,000)
Transfers In	31,134,235	32,850,885	1,716,650
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 167,021,782	\$ 176,116,105	\$ 9,094,323
TOTAL REVENUE, EXCLUDING TRANSFERS	\$ 135,887,547	\$ 143,265,221	\$ 7,377,674

Revenue Budget by Category – All Funds (Excluding Transfers)

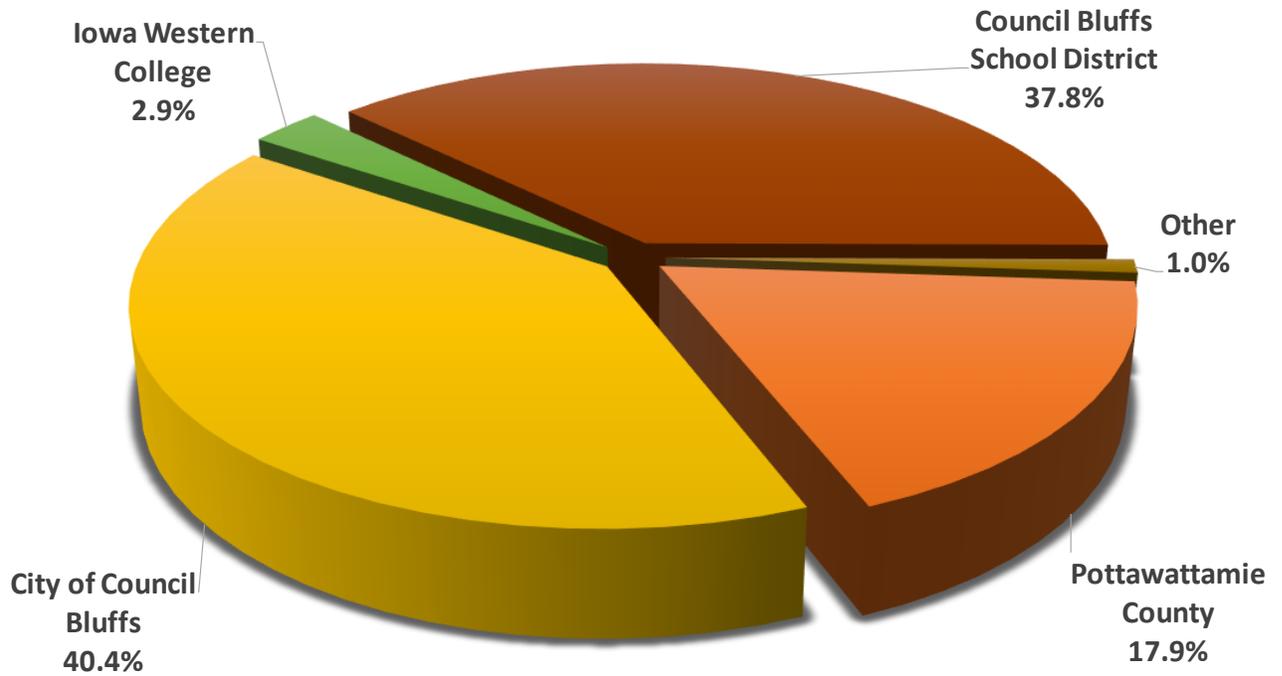


Excluding transfers between funds, FY21 budgeted revenue is up versus FY20 by \$7.4 million, with the largest driver being federal grant funding requested for FY21.

Property Tax Levy by Taxing Authority

Property taxes support many different taxing authorities. Primarily, cities, counties and school districts. Each taxing authority set their own levy rates. The City of Council Bluffs total tax levy proposed for the FY21 Budget is \$18.26. This is flat to the FY20 levy rate. The total levy for FY20 for Pottawattamie County residents residing in the Council Bluffs school district was \$45.16740.

City of Council Bluffs	18.26000	}	Total FY20 Levy 45.16740
Council Bluffs School Districts	17.05801		
Pottawattamie County	8.09573		
Iowa Western College	1.30529		
Other	.044837		



Historical City of Council Bluffs Levy Summary

Tax Levy	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
General	\$ 8.1000	\$ 8.1000	\$ 8.1000	\$ 8.1000	\$ 8.1000	\$ 8.1000	\$ 8.1000
Transit	0.3186	0.3186	0.3186	0.3186	0.3186	0.3186	0.3186
Maint Civic Center	-	-	-	-	0.1350	0.1350	0.1350
Airport	0.2519	0.2700	0.2700	0.2700	0.2499	0.2499	0.2499
Liability and Insurance	1.2040	0.7053	0.7053	0.7053	1.0506	0.8290	0.8290
Emergency	0.2700	0.2700	0.2700	0.2700	0.2700	0.2700	0.2700
Employee Benefit	5.0162	5.6361	5.8789	5.8789	5.4159	5.5375	5.5375
Debt Service	2.5893	2.4500	2.2072	2.3644	2.7201	2.8200	2.8200
Total	\$ 17.7500	\$ 17.7500	\$ 17.7500	\$ 17.9072	\$ 18.2600	\$ 18.2600	\$ 18.2600
Base Levy Rate	\$ 17.7500	\$ 17.7500	\$ 17.7500	\$ 17.7500	\$ 17.7500	\$ 17.7500	\$ 17.7500
Increase for Police Department Headquarters				0.1572	0.5100	0.5100	0.5100
Total Tax Levy	\$ 17.7500	\$ 17.7500	\$ 17.7500	\$ 17.9072	\$ 18.2600	\$ 18.2600	\$ 18.2600

Overall property tax revenue has increased vs. FY20 budget by 1.7% or \$0.8 million driven by the increase in taxable property valuation.

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 \$0.31859 per thousand. This levy is flat to the FY20 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 to provide dedicated funding to the Mid-America Center operations as supported by Iowa Code. The City of Council Bluffs is currently at a levy rate of \$0.135 per thousand dollars, which is flat to the FY20 budget rate.

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 \$0.8290 per thousand, which is flat to the FY20 budget.

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 \$0.27 per thousand. This levy can only be used if a city is at the maximum General Fund Levy of \$8.10. The City uses the Emergency Levy to its full extent provided by law.

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 \$5.5375 per thousand, which is flat to the FY20 budget.

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.

ADDITIONAL CITY REVENUE

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 budgeted \$9.8 million in Local Option Sales Taxes, which is an increase of 3% over the FY20 budget.

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 development of recreational facilities with hotel/motel funds. The remaining revenues may be spent on any other lawful purpose. The City budgeted \$2.8 million in hotel/motel tax revenue for FY21 as compared to \$2.95 million for FY20, a decrease of 5%.

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 budgeted in FY21 is \$2.73 million, flat to the budget in FY20.

Other Taxes

Other taxes includes utility property tax replacement and franchise tax. The City continues to see growth in the collection of franchise tax. The amount of franchise tax budgeted for FY21 is \$4.5 million, an increase of 8%, compared to the budget in FY20.

LICENSES AND PERMITS

Fees from licenses and registrations include business, alarm, beer, liquor, cigarette, dog, cat, housing and other misc. 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 change significantly with the timing and type 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.

This category also includes Federal Grants, which for FY21 includes a grant from the EDA (the Economic Development Administration) of \$10.5 million. This was requested to help fund the restoration efforts related to the recent floods.

The State Grant category includes 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 \$2.2 million in FY21, flat to FY20. The revenue is based on an agreement between the City of Council Bluffs and the State of Iowa over a 20 year funding period.

Commercial Rollback (Commercial and Industrial Replacement) tax collection has been included in the budget. The amount of rollback tax collection included in the budget for FY21 is \$2.1 million.

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 down \$285 thousand vs. FY20 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. FY20 budget.

MISCELLANEOUS REVENUE

This category includes donations, library fines & charges, pool and golf concessions, police auctions, court fines, Redflex camera revenue and reimbursements. Revenues of a non-recurring nature which are not assigned above are included in this category. The amount built into the FY21 budget for Redflex revenue is \$324 thousand compared to \$660 thousand in FY20.

OTHER FINANCING SOURCES

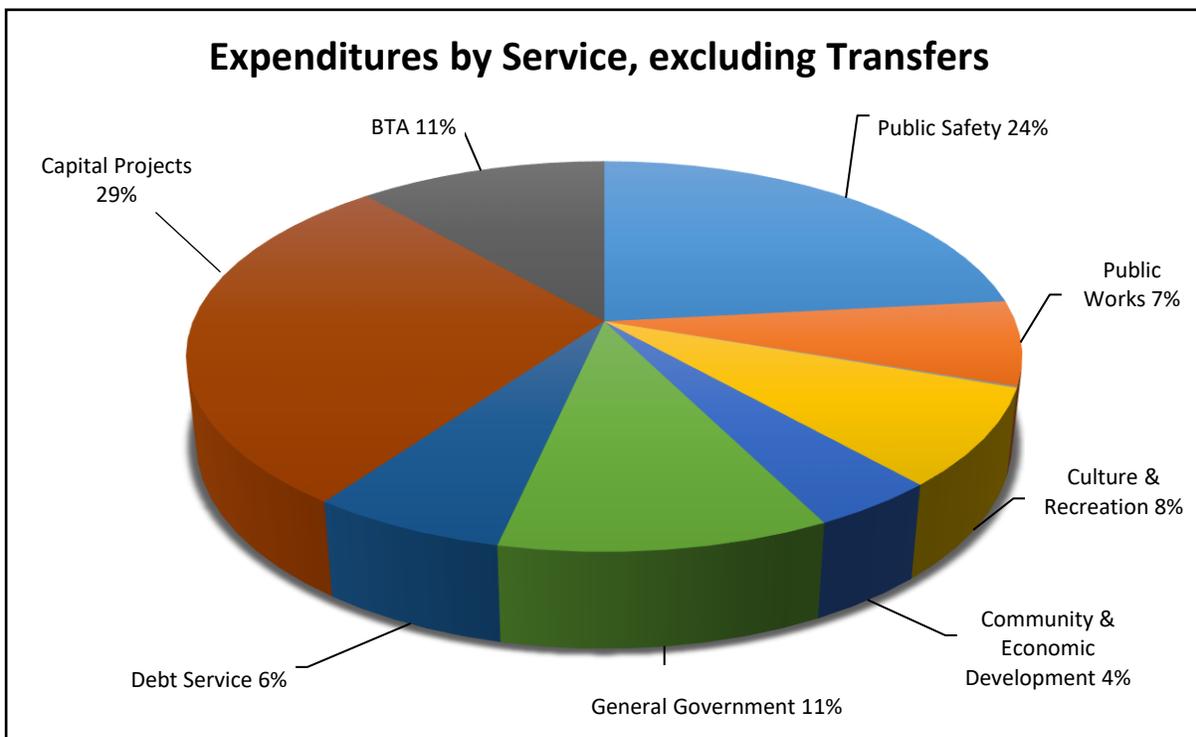
This category is used for the proceeds from bonding. The FY21 budget includes a General Obligation bond issuance of \$5 million for FY21 capital projects.

Expenditures Budget – All Funds

EXPENDITURES & OTHER FINANCING USES	FY20 BUDGET	FY21 BUDGET	CHANGE
Public Safety	\$ 36,149,613	\$ 37,372,286	\$ 1,222,673
Public Works	10,597,702	11,112,493	514,791
Health & Social Services	202,315	220,419	18,104
Culture & Recreation	13,603,047	12,879,894	(723,153)
Community & Economic Development	6,595,154	6,942,800	347,646
General Government	15,567,586	16,970,663	1,403,078
Debt Service	9,764,739	10,243,442	478,703
Capital Projects	33,317,152	45,802,858	12,485,706
Business Type Activities	17,157,660	18,184,893	1,027,233
Transfers Out	31,134,235	32,850,885	1,716,650
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 174,089,203	\$ 192,580,632	\$ 18,491,430

TOTAL EXPENDITURES, EXCLUDING TRANSFERS	\$ 142,954,968	\$ 159,729,747	\$ 16,774,780
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Excluding transfers between funds, the City of Council Bluffs FY21 Proposed Expenditures Budget is \$159,729,747 an increase of 12% from the FY20 Approved Budget of \$142,954,968. This is primarily driven by an increase in capital projects.



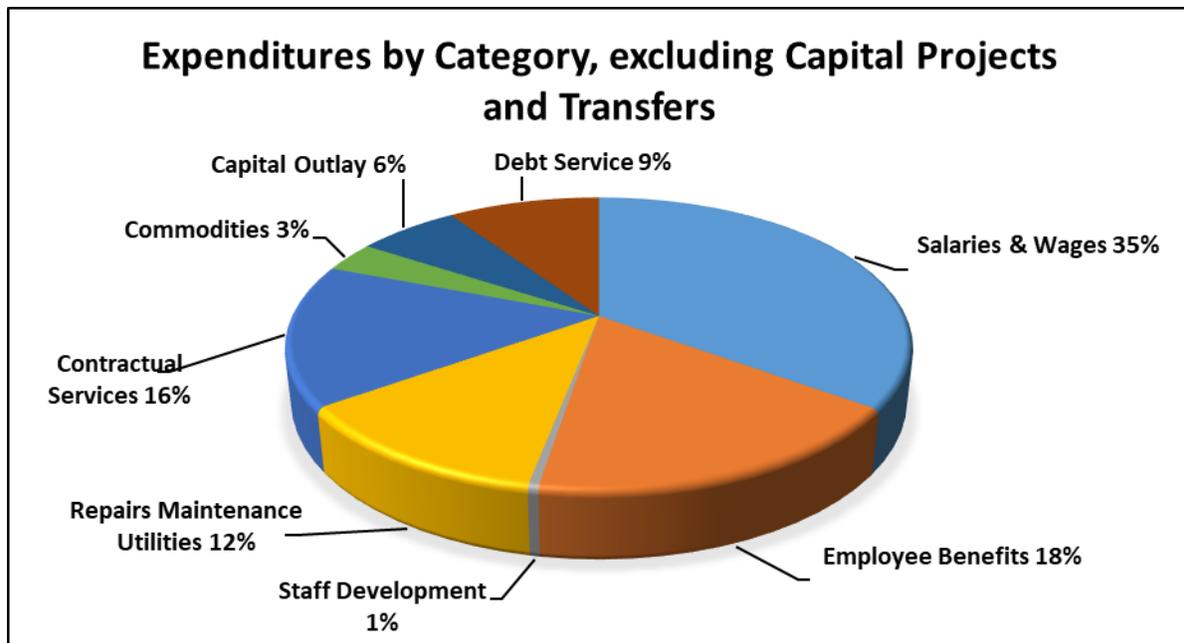
Expenditures Budget Detail – All Funds

	FY20 BUDGET	FY21 BUDGET	CHANGE
Public Safety			
Police	\$ 18,393,313	\$ 19,365,292	\$ 971,979
Flood Control	370,650	466,318	95,668
Fire	14,506,033	15,197,466	691,433
Inspections	2,245,653	1,705,838	(539,815)
Animal Control	633,964	637,372	3,408
Total Public Safety	36,149,613	37,372,286	1,222,673
Public Works			
Roads, Bridges & Sidewalks	8,893,373	9,350,691	457,318
Transit Operations	1,388,700	1,430,500	41,800
Public Works Administration	315,629	331,302	15,673
Total Public Works	10,597,702	11,112,493	514,791
Health & Social Services	202,315	220,419	18,104
Culture & Recreation			
Library	3,133,160	3,259,561	126,401
Parks	4,955,817	4,216,423	(739,394)
Dodge Riverside Golf Course	1,145,578	1,183,296	37,718
MACC	4,368,492	4,220,614	(147,878)
Total Culture & Recreation	13,603,047	12,879,894	(723,153)
Community & Economic Development			
Planning & Administration	733,341	741,578	8,237
Community Development	3,852,303	3,565,218	(287,085)
TIF	2,009,510	2,636,004	626,494
Total Community & Economic Development	6,595,154	6,942,800	347,646
General Government*	15,567,586	16,970,663	1,403,078
Debt Service	9,764,739	10,243,442	478,703
Capital Projects	33,317,152	45,802,858	12,485,706
Business Type Activities			
Sewer	11,019,282	11,881,953	862,671
Refuse	6,138,378	6,302,940	164,562
Total Business Type Activities	17,157,660	18,184,893	1,027,233
TOTAL EXPENDITURES BEFORE TRANSFERS	\$ 142,954,968	\$ 159,729,747	\$ 16,774,780

*See Next Page for General Government Detail

General Government Expenditure Detail

	<u>FY20 BUDGET</u>	<u>FY21 BUDGET</u>	<u>CHANGE</u>
Mayor / Communications	\$ 599,188	\$ 771,507	\$ 172,319
City Council	51,196	68,645	17,449
City Clerk/Civil Service	354,735	276,251	(78,484)
Finance/Procurement	1,329,706	1,439,428	109,723
Legal			
Tort & Liability	1,005,923	1,203,759	197,836
City Attorney and Legal HR	434,413	461,012	26,599
Total Legal	<u>1,440,336</u>	<u>1,664,771</u>	<u>224,435</u>
Public Works General			
Equipment Maintenance	1,848,060	1,830,463	(17,597)
Facilities Maintenance	1,224,246	1,273,101	48,855
Central Stores	15,100	18,100	3,000
Total Public Works General	<u>3,087,406</u>	<u>3,121,664</u>	<u>34,258</u>
Human Resources			
Benefits & Employee Insurance	1,533,200	1,890,371	357,171
Risk Management	1,059,158	1,320,439	261,281
Human Resource Department	826,021	871,227	45,206
Total Human Resources	<u>3,418,379</u>	<u>4,082,037</u>	<u>663,658</u>
Information Technology	2,240,936	2,318,963	78,027
Aviation	728,704	739,197	10,493
General Non-Departmental	<u>2,317,000</u>	<u>2,488,200</u>	<u>171,200</u>
Total General Government	<u>\$ 15,567,586</u>	<u>\$ 16,970,663</u>	<u>\$ 1,403,078</u>



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 Government Accounting Standards Board (GASB). 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.

Form 635.2A

CITY OF Council Bluffs ADOPTED BUDGET SUMMARY YEAR ENDED JUNE 30, 2021

Department of Management

									Fiscal Years		
(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	25,655,925	15,586,228		7,892,584	0			49,134,737	48,301,901	46,308,769
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	25,655,925	15,586,228		7,892,584	0			49,134,737	48,301,901	46,308,769
Delinquent Property Taxes	4	0	0		0	0			0	0	10,613
TIF Revenues	5			4,963,004					4,963,004	3,771,741	4,183,808
Other City Taxes	6	11,763,160	10,869,064		519,116	0			23,151,340	22,827,246	23,147,633
Licenses & Permits	7	1,784,300	50,000					10,000	1,844,300	1,790,950	7,400,849
Use of Money and Property	8	701,000	630,000	11,500				5,300	1,347,800	1,287,300	1,472,454
Intergovernmental	9	2,081,753	11,464,463		1,095,723	20,066,858			34,708,797	25,738,228	19,742,715
Charges for Fees & Service	10	8,220,483						12,945,800	21,166,283	20,463,741	19,045,457
Special Assessments	11	0	166,000						166,000	166,000	166,921
Miscellaneous	12	1,410,300	302,500					160	1,732,960	3,990,440	9,641,774
Sub-Total Revenues	13	51,616,921	39,068,255	4,974,504	9,507,423	20,066,858	160	12,981,100	138,215,221	128,337,547	131,120,993
Other Financing Sources:											
Total Transfers In	14	17,333,538	512,000		752,000	14,253,347			32,850,885	31,134,235	23,107,358
Proceeds of Debt	15	0	0			5,050,000			5,050,000	7,550,000	9,807,349
Proceeds of Capital Asset Sales	16	0	0						0	0	2,768,788
Total Revenues and Other Sources	17	68,950,459	39,580,255	4,974,504	10,259,423	39,370,205	160	12,981,100	176,116,106	167,021,782	166,804,488
Expenditures & Other Financing Uses											
Public Safety	18	37,092,572	279,714						37,372,286	35,149,613	35,298,975
Public Works	19	1,761,802	9,350,691						11,112,493	10,597,702	10,569,511
Health and Social Services	20	220,419							220,419	202,315	170,108
Culture and Recreation	21	12,639,894	240,000						12,879,894	13,603,047	11,395,737
Community and Economic Development	22	774,565	3,532,231	2,636,004					6,942,800	6,595,154	4,018,199
General Government	23	16,310,663	660,000						16,970,663	16,567,586	14,872,830
Debt Service	24	0			10,243,442				10,243,442	9,764,739	10,812,070
Capital Projects	25	0	900,000			44,902,858			45,802,858	33,317,152	41,318,027
Total Government Activities Expenditures	26	68,799,915	14,962,636	2,636,004	10,243,442	44,902,858			141,544,855	125,797,308	128,455,457
Business Type Proprietary: Enterprise & ISF	27							18,184,893	18,184,893	17,157,660	15,905,911
Total Gov & Bus Type Expenditures	28	68,799,915	14,962,636	2,636,004	10,243,442	44,902,858		18,184,893	159,729,748	142,954,968	144,361,368
Total Transfers Out	29	2,448,347	28,075,538	2,327,000					32,850,885	31,134,235	23,107,358
Total ALL Expenditures/Fund Transfers Out	30	71,248,262	43,038,174	4,963,004	10,243,442	44,902,858		18,184,893	192,580,633	174,089,203	167,468,726
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-2,297,803	-3,457,919	11,500	15,981	-5,532,653	160	-5,203,793	-16,464,527	-7,067,421	-664,238
Beginning Fund Balance July 1	33	29,161,896	28,215,848	972,530	1,089,223	7,571,861	61,840	158,377,639	225,450,837	232,518,258	233,182,496
Ending Fund Balance June 30	34	26,864,093	24,757,929	984,030	1,105,204	2,039,208	62,000	153,173,846	208,986,310	225,450,837	232,518,258

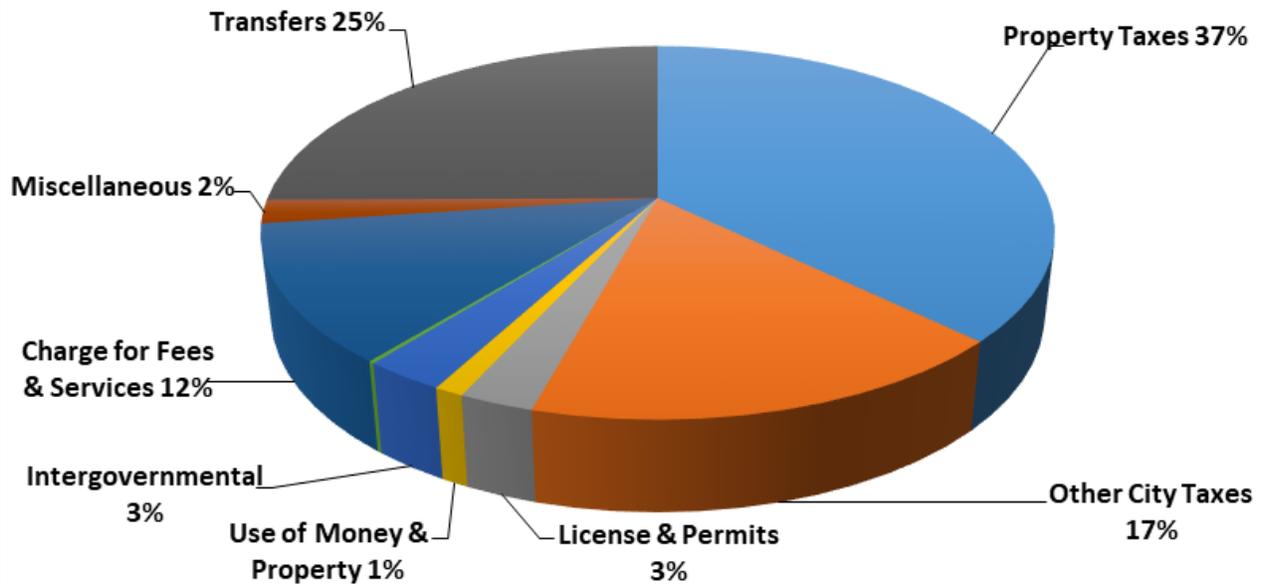
The State Budget summary reflects the entire operating budget for the City aligned by the various funds. The excess of expenditures over revenue (line 32 of the form) is primarily driven by the timing of revenue received. For example, the use of monies received from the State of Iowa that will be used on the West Broadway projects. It is also driven by depreciation required by GASB to be reflected in the proprietary funds. (See the proprietary funds schedule included in this report.)

General Fund

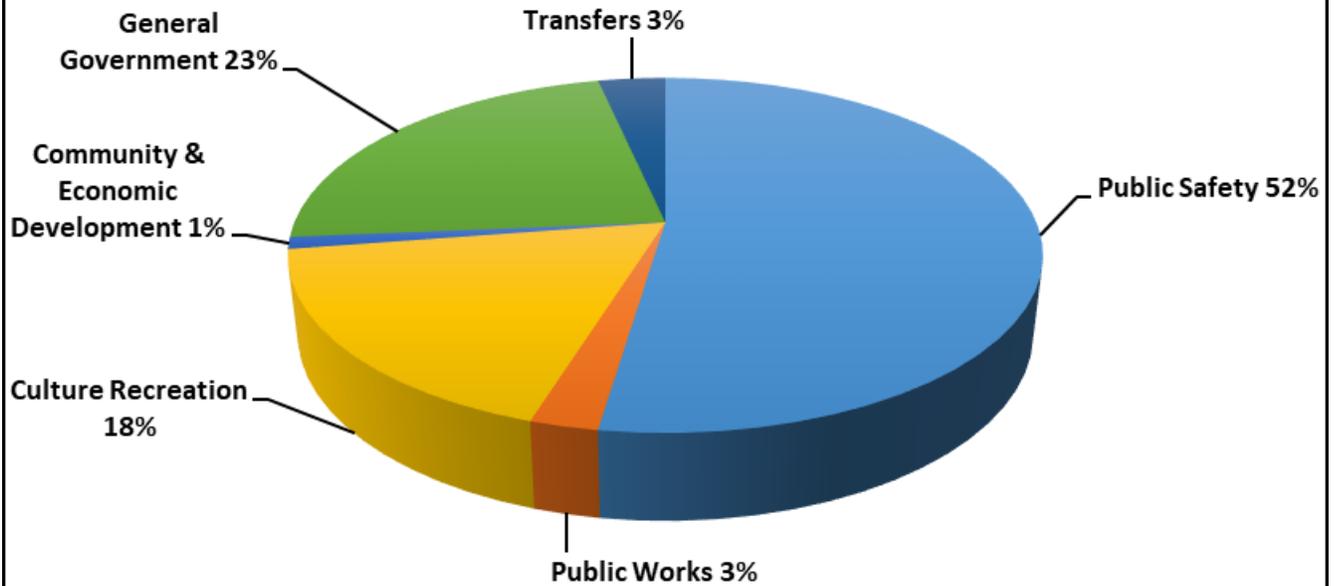
The General Fund is the primary fund used by a government entity. This fund is used to record all resources inflows and outflows that are not associated with special-purpose funds, such as Special Revenue and Capital Project Funds. The activities being paid for through the General Fund constitute the core administrative and operational tasks of the government entity.

	FY20 BUDGET	FY21 BUDGET
REVENUE & OTHER FINANCING SOURCES		
Property Taxes	\$ 25,274,808	\$ 25,655,925
Other City Taxes	11,646,119	11,763,160
Licenses & Permits	1,680,950	1,784,300
Use of Money & Property	652,000	701,000
Intergovernmental	2,181,186	1,941,753
Nongovernmental	540,000	140,000
Charges for Fees & Services	8,622,686	8,220,483
Miscellaneous	2,271,000	1,410,300
Transfers In	17,818,733	17,333,538
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 70,687,482	\$ 68,950,458
EXPENDITURES & OTHER FINANCING USES		
Public Safety	\$ 35,924,421	\$ 37,092,572
Public Works	1,704,329	1,761,802
Health & Social Services	202,315	220,419
Culture & Recreation	13,325,047	12,639,894
Community & Economic Development	933,341	774,565
General Government	14,897,586	16,310,663
Transfers Out	3,606,000	2,448,347
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 70,593,039	\$ 71,248,262
NET REVENUE (EXPENDITURES)	\$ 94,444	\$ (2,297,804)

Receipts - General Fund



Expenditures - General Fund



General Fund Supplemental Schedules

Separate third party management companies manage the Mid-America Arena and Convention Center and Dodge Riverside Golf Course. Both facilities continue to benefit from professional management.

In FY18, the city entered into a capital lease with River's Edge Parking, LLC for a parking facility located at the River's Edge development. The FY21 budget includes lease payments which are funded by the Iowa West Foundation.

Mid-America Arena and Convention Center Operating Budget

	FY20 BUDGET	FY21 BUDGET	CHANGE
Operating Revenue	\$ 3,968,492	\$ 3,820,577	\$ (147,915)
Operating Expense	4,218,492	4,070,614	(147,878)
Operating Net Loss	(250,000)	(250,037)	(37)
Less Management Fees	150,000	150,000	-
Net Loss	(400,000)	(400,037)	(37)
Property Taxes & Rollback	393,700	399,376	5,676
Net Loss after Property Taxes & Rollback	\$ (6,300)	\$ (661)	\$ 5,639

Dodge Riverside Golf Operating Budget

	FY20 BUDGET	FY21 BUDGET	CHANGE
Operating Revenue	\$ 1,186,979	\$ 1,123,789	\$ (63,190)
Operating Expense	1,083,730	1,118,682	34,952
Operating Net Income	103,249	5,107	(98,142)
Less Management Fees	61,848	64,614	2,766
Net Income (Loss)	\$ 41,401	\$ (59,507)	\$ (100,908)

River's Edge Parking, LLC Parking Garage Operating Budget

	FY20 BUDGET	FY21 BUDGET	CHANGE
Iowa West Foundation Grant	\$ -	\$ 775,369	\$ 775,369
Lease Payment	-	775,369	775,369
Net Total	-	-	-
Maintenance	-	32,987	32,987
Net Loss	\$ -	\$ (32,987)	\$ (32,987)

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.

	FY20 BUDGET	FY21 BUDGET
REVENUE & OTHER FINANCING SOURCES		
Property Taxes	\$ 15,352,612	\$ 15,586,228
Other City Taxes	10,647,987	10,869,064
Licenses & Permits	100,000	50,000
Use of Money & Property	630,000	630,000
Intergovernmental	10,843,557	11,269,463
Nongovernmental	250,000	195,000
Charges for Fees & Services	250	-
Special Assessments	166,000	166,000
Miscellaneous	367,000	302,500
Transfers In	40,000	512,000
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 38,397,406	\$ 39,580,255
EXPENDITURES & OTHER FINANCING USES		
Public Safety	\$ 225,192	\$ 279,714
Public Works	8,893,373	9,350,691
Culture & Recreation-Library	278,000	240,000
Community & Economic Development	3,652,303	3,532,231
General Government	670,000	660,000
Capital Projects	-	900,000
Transfers Out	25,266,004	28,075,538
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 38,984,872	\$ 43,038,173

Special Revenue Summary by Fund

	CDBG	Road Use	Local Option Sales Tax	Library Donations	Employee Benefits	Emergency Levy Fund	Other	Total FY21 Budget
REVENUE & FINANCING SOURCES								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$14,734,163	\$ 718,410	\$ 133,655	\$15,586,228
Other City Taxes	-	-	9,800,000	-	1,019,362	49,702	-	10,869,064
Licenses & Permits	-	50,000	-	-	-	-	-	50,000
Use of Money & Property	-	-	-	-	-	-	630,000	630,000
Intergovernmental	2,460,000	7,912,100	-	25,000	629,068	30,672	212,623	11,269,463
Nongovernmental	-	-	-	195,000	-	-	-	195,000
Special Assessments	-	-	-	-	-	-	166,000	166,000
Miscellaneous	20,000	5,000	-	20,000	-	-	257,500	302,500
Transfers In	512,000	-	-	-	-	-	-	512,000
TOTAL REVENUE & FINANCING SOURCES	\$ 2,992,000	\$ 7,967,100	\$ 9,800,000	\$ 240,000	\$16,382,593	\$ 798,784	\$ 1,399,778	\$39,580,255
EXPENDITURES & FINANCING USES								
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,714	\$ 279,714
Public Works-Road Use	-	9,350,691	-	-	-	-	-	9,350,691
Culture & Recreation - Library	-	-	-	240,000	-	-	-	240,000
Community & Economic Development	3,051,231	-	-	-	-	-	906,000	3,957,231
General Government	-	-	-	-	-	-	660,000	660,000
Debt Service	-	-	-	-	-	-	-	-
Capital Projects	-	-	900,000	-	-	-	-	900,000
Transfers Out	512,000	485,000	9,440,000	-	16,414,754	798,784	-	27,650,538
TOTAL EXPENDITURES & FINANCING USES	\$ 3,563,231	\$ 9,835,691	\$10,340,000	\$ 240,000	\$16,414,754	\$ 798,784	\$ 1,845,714	\$43,038,173
Net Revenue (Expenditures)	\$ (571,231)	\$ (1,868,591)	\$ (540,000)	\$ -	\$ (32,161)	\$ -	\$ (445,936)	\$ (3,457,918)

Special Revenue Fund – CDBG - Community Development Block Grant

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.

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.

Special Revenue Fund - Local Option Sales Tax

The City collects a 1% Local Option Sales Tax which supports the Cities street and sewer improvements.

Special Revenue Fund - Library Donations

The Library fund is used to account for donations directed specifically to the City Public Library.

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.

Special Revenue Fund - Emergency Levy

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

Special Revenue Fund - Other

This category groups smaller special revenue funds together which includes Bass Pro, Targeted Jobs, an economic development program, HOME grant program, which supports rehabilitation, and affordable housing programs through the U.S. Department of Housing and Urban Development (HUD), City drainage district funds and a Self-Supported Municipal Improvement District (SSMID).

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.

TIF REVENUES

	FY20 BUDGET	FY21 BUDGET	CHANGE
Total Tax Increment Revenue	\$ 3,771,741	\$ 4,963,004	\$ 1,191,263
Interest	-	11,500	11,500
	<u>\$ 3,771,741</u>	<u>\$ 4,974,504</u>	<u>\$ 1,202,763</u>

TIF EXPENDITURES

	FY20 BUDGET	FY21 BUDGET	CHANGE
Payment to Developers	\$ 1,309,510	\$ 2,017,004	\$ 707,494
Capital Expense Reimbursement	473,231	1,575,000	1,101,769
Bond Payment (Marketplace)	700,000	619,000	(81,000)
Transfer to Debt Service (Bond Payments)	1,249,000	752,000	(497,000)
Transfer to Special Revenue Fund	40,000	-	(40,000)
	<u>\$ 3,771,741</u>	<u>\$ 4,963,004</u>	<u>\$ 1,191,263</u>

Net Revenue(Expenditures)	\$ -	\$ 11,500	\$ 11,500
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Debt Service Fund

The Debt Service Fund is a legally required fund. The fund administers the payments for the City's debt. The City issues general obligation bonds to fund capital projects. \$5.0 million of general obligation bonds for FY21 capital projects will be issued early in FY21. 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 issued in FY18 were issued for a period of 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. The City's debt associated with the TIF developer agreements is included in the TIF fund and not from the debt levy.

DEBT SERVICE REVENUES

	FY20 BUDGET	FY21 BUDGET	CHANGE
Property Tax Levy	\$ 8,515,739	\$ 8,732,054	\$ 216,315
Nongovernmental Grant	-	775,369	775,369
Transfer In Bond Payments	1,249,000	752,000	(497,000)
Total Debt Service Revenue	\$ 9,764,739	\$ 10,259,423	\$ 494,684

DEBT SERVICE EXPENDITURES

	FY20 BUDGET	FY21 BUDGET	CHANGE
Lease Payment	\$ -	\$ 775,369	\$ 775,369
Bond Payments	9,764,739	9,468,073	(296,666)
Total Debt Service Payments	\$ 9,764,739	\$ 10,243,442	\$ 478,703

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:

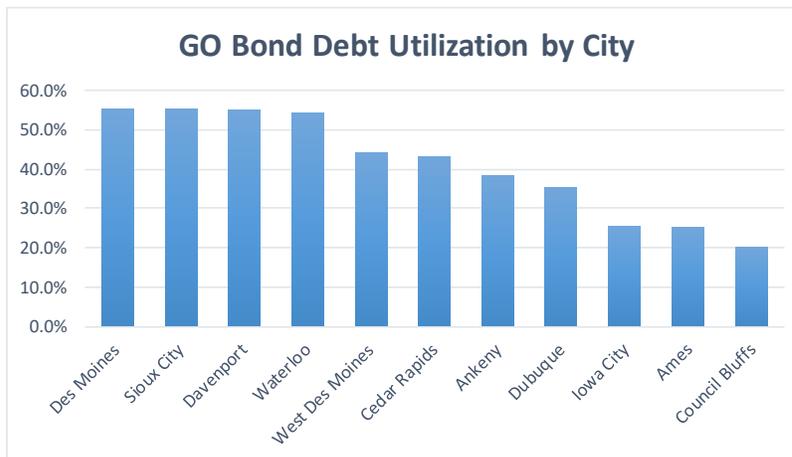
Debt Capacity Calculation

100% Assessed Value of property, January 1, 2019:	\$ 5,497,406,766
Statutory Debt limit	5%
Debt Limit	\$ 274,870,338
Outstanding GO Debt, TIF Debt, Loan and Legal Settlement Debt	\$ 57,482,645
Fund Balance available for Debt repayment	(7,345,807)
Projected Net Debt Outstanding June 30, 2021	\$ 50,136,838
Legal Debt Margin Utilized	18.24%

GO Bond Debt Utilization by City

General Obligation (GO) Bonds is the primary debt funding mechanism for a City. Legal debt margin for all debt of a City cannot exceed 5% of total actual valuation. The City of Council Bluffs has a very low utilization of the legal debt margin.

City	% of Debt Capacity Used for GO Bonds	Debt Limit	GO Debt Capacity in Use	100% Valuation (\$)
Des Moines	55.6%	\$ 718,164,068	\$ 399,100,000	\$ 14,363,281,363
Sioux City	55.5%	268,266,439	149,010,000	5,365,328,774
Davenport	54.9%	383,418,647	210,350,000	7,668,372,933
Waterloo	54.1%	203,066,549	109,955,000	4,061,330,973
West Des Moines	44.0%	450,309,928	198,315,000	9,006,198,565
Cedar Rapids	43.3%	609,601,317	264,200,000	12,192,026,343
Ankeny	38.6%	337,864,309	130,365,000	6,757,286,173
Dubuque	35.4%	239,299,810	84,700,000	4,785,996,206
Iowa City	25.5%	342,894,916	87,540,000	6,857,898,321
Ames	25.2%	251,339,812	63,290,000	5,026,796,234
Council Bluffs	20.2%	274,870,338	55,405,000	5,497,406,766



Sources:

State of Iowa Department of Management as of 1/1/2019. (100% Valuation)
Respective FY 2018-19 audit. (Debt)

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.

CAPITAL PROJECTS FUNDED FOR FY21

	FY21 BUDGET
REVENUE & FINANCING SOURCES	
Federal Grants	\$ 12,861,000
State Grants	3,452,077
Nongovernment Grants	3,753,781
Proceeds of Debt	5,050,000
Transfers In	14,253,347
TOTAL REVENUE & FINANCING SOURCES	\$ 39,370,205

CAPITAL PROJECTS EXPENDITURES

	FY21 BUDGET
EXPENDITURES & FINANCING USES	
Levee Certification Projects	\$ 14,650,000
Public Works Street Projects	20,377,000
MidAmerica Center Projects	1,450,000
Parks & Recreation Projects	3,729,858
IT Software & Hardware	700,000
Police Department Range Upgrade	500,000
Community Development Projects	2,811,000
Fire Medic Replacement	225,000
Building Maintenance Projects	410,000
GO Bonds Expense	50,000
TOTAL EXPENDITURES & FINANCING USES	\$ 44,902,858

CAPITAL PROJECTS EXPENDITURES TO REVENUE RECONCILIATION

Total Revenue & Financing Sources	\$ 39,370,205
Total Expenditures & Financing Uses	44,902,858
Expenditures over Revenue	(5,532,653)
Plus revenue to be received in FY22 (PW21-11 TIF revenue)	1,575,000
Plus revenue received in prior years (GO Bonding and West Bdwy)	3,957,653
Net Expenditures & Revenue	\$ -

ANNUAL CAPITAL PROJECTS FUND RECON TO APPROVED CAPITAL IMPROVEMENT PLAN

REVENUE RECONCILIATION

Revenue & Financing Sources included in Annual Budget	\$ 39,370,205
Revenue to be received in FY22 (PW21-11 TIF revenue)	1,575,000
Revenue received in prior years (GO Bonding and West Bdwy)	3,957,653
Future Flood Mitigation project funding	10,050,000
Funding in Special Revenue - Local Option Sales Tax	900,000
GO Bonding for Debt Expense	(50,000)
TOTAL REVENUE & FINANCING SOURCES PER CIP	<u>\$ 55,802,858</u>

EXPENDITURES RECONCILIATION

Expenditures & Financing Uses included in Annual Budget	\$ 44,902,858
Flood Mitigation project expenditures in subsequent years	10,050,000
Expenditures in Special Revenue - Local Option Sales Tax	900,000
GO Bonds Debt Expense	(50,000)
TOTAL EXPENDITURES & FINANCING USES PER CIP	<u>\$ 55,802,858</u>

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 Fund (Business Type Activities, BTA)

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

	FY20 BUDGET	FY21 BUDGET
REVENUE & FINANCING SOURCES		
Charges for Services	\$ 11,868,200	\$ 11,995,700
Charges for Recyclables	917,000	917,000
Rents & Royalties	5,300	5,300
Miscellaneous	73,100	63,100
TOTAL REVENUE & FINANCING SOURCES	\$ 12,863,600	\$ 12,981,100
 EXPENDITURES & FINANCING USES		
Sewer & Refuse Operations & Maintenance	\$ 12,031,422	\$ 13,237,261
Equipment	591,500	417,500
Capital Improvement Loan	384,738	355,133
Depreciation Expense	4,150,000	4,175,000
Total Expenditures	17,157,660	18,184,893
Transfers Out	500,000	-
TOTAL EXPENDITURES & FINANCING USES	\$ 17,657,660	\$ 18,184,893

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 is in process of having an updated rate study performed to ensure rates are sufficient to cover all costs.

	FY20 BUDGET	FY21 BUDGET
REVENUE & FINANCING SOURCES		
Charges for Services	\$ 7,083,000	\$ 7,283,000
Miscellaneous	20,000	20,000
TOTAL REVENUE & FINANCING SOURCES	<u>\$ 7,103,000</u>	<u>\$ 7,303,000</u>
EXPENDITURES & FINANCING USES		
Sewer Operations & Maintenance	\$ 6,443,044	\$ 7,215,321
Sewer Equipment	346,500	411,500
Sewer Capital Improvement Loan	354,738	355,133
Depreciation Expense	3,875,000	3,900,000
Transfers Out	500,000	-
TOTAL EXPENDITURES & FINANCING USES	<u>\$ 11,519,282</u>	<u>\$ 11,881,953</u>
NET REVENUE (EXPENDITURES)	<u>\$ (4,416,282)</u>	<u>\$ (4,578,953)</u>

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.

	FY20 BUDGET	FY21 BUDGET
REVENUE & FINANCING SOURCES		
Charges for Refuse Collection	\$ 4,785,200	\$ 4,712,700
Rents & Royalties	5,300	5,300
Charges for Recyclables	917,000	917,000
Miscellaneous	53,100	43,100
TOTAL REVENUE & FINANCING SOURCES	<u>\$ 5,760,600</u>	<u>\$ 5,678,100</u>
EXPENDITURES & FINANCING USES		
Refuse Disposal	\$ 3,965,735	\$ 4,206,026
Recycling Center Operations	1,622,643	1,815,914
Recycling Center Equipment	245,000	6,000
Recycling Center Equipment Loan	30,000	-
Depreciation Expense	275,000	275,000
TOTAL EXPENDITURES & FINANCING USES	<u>\$ 6,138,378</u>	<u>\$ 6,302,940</u>
NET REVENUE (EXPENDITURES)	<u>\$ (377,778)</u>	<u>\$ (624,840)</u>

Supplemental Schedules

Transfer From		Transfer To			
Fund Category	Fund Name	Fund Category	Fund Name	Amount	Purpose
Tax Increment Financing (TIF)	W. Broadway TIF	Debt Service	Debt Service	300,000	Transfer TIF revenue for 2016B bond payment relates to Bunge
Tax Increment Financing (TIF)	W. Broadway TIF	Debt Service	Debt Service	320,000	Transfer TIF revenue for 2012C bond payment relates to Echo
Tax Increment Financing (TIF)	Playland Park TIF	Debt Service	Debt Service	132,000	Transfer TIF revenue for 2010C bond payment relates to River's Edge project
Tax Increment Financing (TIF)	Metro Crossing TIF	Capital Projects	Capital Projects	1,575,000	FY21 CIP
Special Revenue	Local Option Sales Tax	Capital Projects	Capital Projects	9,440,000	FY21 CIP
Special Revenue	Road Use	Capital Projects	Capital Projects	485,000	FY21 CIP
Special Revenue	SSMID	Capital Projects	Capital Projects	425,000	FY21 CIP
General	Gaming	Capital Projects	Capital Projects	2,135,000	FY21 CIP
General	General - Parks	Capital Projects	Capital Projects	193,347	FY21 CIP
Special Revenue	Employee Benefit Levy	General	General-Employee Benefits	16,414,754	Fund Employee Benefits
Special Revenue	Emergency Levy	General	General	798,784	General funding
General	Gaming	General	Expense Projects	100,000	657 Demo
General	General - Mayor	General	General Mayor Projects	20,000	Image Campaign
Special Revenue	CDBG	Special Revenue	HUD	512,000	Lead Project
Total Transfers				32,850,885	

Capital Improvement Program FY21 approved by Council on January 13, 2020

FY 20-21

PROJECT #	PROJECT TITLE	DESCRIPTION	Current Year Funding Sources									Current Year Project Cost	Notes/Further information	
			Federal	State	Sales	Road Use	GO	Gen Fund	Iowa West Grant	Other Grant	Other			
Building Maintenance														
BM-21-01	MAC Parking Lot Rehab - Phase II	Replacement of city owned lots	\$0	\$0	\$0	\$0	\$0	\$1,860,000	\$0	\$0	\$0	\$1,860,000		
								\$1,000,000				\$1,000,000	Gaming	
BM-21-02	MAC Roof Replacment - Phase I	Remove and replace areas of the roof that are failing						\$450,000				\$450,000	Gaming	
BM-21-03	Central Fire Sprinkler System	Construct fire sprinkler system						\$280,000				\$280,000	Gaming	
BM-21-04	ADA Improvements for old CD	Fire and old CD office						\$65,000				\$65,000	Gaming	
BM-21-05	Library Exterior Painting	Paint exterior knee braces and sun screens						\$65,000				\$65,000	Gaming	
Community Development Department														
CD-21-01	Lake Manawa Power Center Entrance enhancements	Landscaping/grading/trail/drainage/sidewalks	\$636,000	\$0	\$300,000	\$0	\$650,000	\$50,000	\$600,000	\$0	\$575,000	\$2,811,000	Other = SSMD - \$425,000/2019 Bonds - \$150,000	
CD-21-02	Mid City	Property Improvements: bike trails/open space, property acquisitions, site prep	\$50,000					\$50,000				\$100,000		
CD-21-03	FRST AVE Program	Acquisitions/demolition/trail/infrastructure/studies/landscaping	\$586,000					\$450,000	\$600,000		\$150,000	\$1,786,000	IWF/Federal TAP funds/2019 bond funds	
CD-21-04	River's Edge						\$200,000					\$200,000		
Fire Department														
FD-21-01	Medic 2 Replacement		\$0	\$0	\$0	\$0	\$0	\$225,000	\$0	\$0	\$0	\$225,000	GF = Gaming	
								\$225,000				\$225,000		
IT														
IT-21-01	Safety and Security	Deploy secondary firewalls and global load balancers to secondary (business continuity) site	\$0	\$0	\$0	\$0	\$700,000	\$0	\$0	\$0	\$0	\$700,000		
							\$60,000					\$60,000		
IT-21-02	Systems and Services	Buildout existing fiber network to additional sites. Begin replacing end of life and end of support network switches. This is phase 1 of 6. Purchase redundant server environment to replace the current City server platform. Continue 6 year replacement cycle for desktops, laptops and tablets.					\$455,000					\$455,000		
IT-21-03	Mobility Technology	Continue implementation of mobile data terminals for PD and Fire.					\$50,000					\$50,000		
IT-21-04	Software Licensing	Additional licensing for Microsoft and other software products.					\$135,000					\$135,000		
Parks, Recreation and Public Property Department														
PR-21-01	Valley View Habitat Corridor	Creation of a habitat and pollinator corridor on City property in an near Valley View Park. We received a DNR REAP Grant - no matching required	\$0	\$177,077	\$0	\$48,000	\$850,000	\$200,000	\$2,127,281	\$1,500	\$326,000	\$3,729,858		
				\$177,077								\$177,077	Awarded grant - no match required	
PR-21-02	City wide trail upgrade	Upgrades to trails ranked as in Poor Condition in the 2019 Trail Condition Assessment. A portion of this request will be for Road Use Tax since the some poor condition trails are located within a street right of way.				\$48,000	\$75,000	\$75,000				\$198,000	Line item in parks maintenance budget	
PR-21-03	East End Park Design and Engineering	The city is anticipating 8.4 acres to be donated to Parks and Recreation. The 8.4 acres will be designed as a community level park.							\$750,000			\$750,000	Intend to submit grant to IWF	
PR-21-04	Recreation Complex Design	Design and engineering drawings for the expansion of the recreation complex							\$1,000,000			\$1,000,000	Intend to submit grant to IWF	
PR-21-07	Harry Langdon Median Planting	Complete first phase							\$277,281	\$1,500	\$61,000	\$339,781	IWF grant request submitted 11/16 an "Other" is anticipated from Trees Forever/use prior year GO bonds	
PR-21-08	Golf Course Irrigation Rehabilitation	Complete next phase of the rehabilitation of the golf course irrigation system.					\$250,000					\$250,000	PR-21-09	
PR-21-12	Horticulture Propagation Greenhouse	Construct new greenhouse for the purpose of propagating and growing commonly used perennials, annuals and shrubs within our parks and median plantings.					\$0	\$100,000				\$100,000	Hort and Grounds budget - increasing propagation efforts - growing annuals and perennials will provide a long term savings to operating budget	
PR-21-13	Fall Color Corridor Planting	Complete the Fall Color Corridor along south side trail (between 8th and 14th and to 16th)					\$105,000		\$100,000			\$205,000	IWF grant request submitted 11/16	
PR-21-14	City County Trail Connector	Previously existing bonds have expired, this request is to replace those expired bonds					\$20,000				\$40,000	\$60,000	EAB transfer	
PR-21-16	Pavilion Water Feature Improvements	Convert existing scrim to splash pad style with spray jets and no standing water, repurpose scrim tank to provide water to the water wall, river jets and scrim, convert fogger system to mist and/or jet spray system					\$250,000				\$200,000	\$450,000	Robert Park GO transfer	
PR-21-17	Pavilion Upper Deck Railing Improvements	Replace the existing railing system with a new system which eliminates on-going replacement and maintenance costs					\$150,000					\$150,000	no comment provided	
PR-21-19	Gibraltar Neighborhood Trailhead	Construct new pedestrian trail head at 9th Ave and High Street						\$25,000			\$25,000	\$50,000	Parks Admin budget as project and the "other" from neighborhood association	
Police Department														
PD-21-01	Range Upgrades	100 Yard Rifle Range Addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$500,000	Prior year bonding
Public Works Department														
PW-21-01	Infrastructure Maintenance	Emergency Repairs	\$1,725,000	\$6,275,000	\$8,540,000	\$437,000	\$2,800,000	\$0	\$1,000,000	\$0	\$25,200,000	\$45,977,000		
PW-21-02	Infrastructure Maintenance	Sanitary Sewer Overflow Evaluation			\$750,000							\$750,000		
PW-21-03	Infrastructure Maintenance	WPCP Repairs			\$100,000							\$100,000		
PW-21-04	Infrastructure Management	WPCP Flood Risk Assessment			\$0							\$0	Budget	
PW-21-05	NPDES PH II Program Management	Stormwater / Ground water Evaluation			\$50,000							\$50,000		
PW-21-06	Levee Certification Projects	Program Management			\$200,000							\$200,000		
		Consultant Services			\$250,000							\$250,000		
	Geotech MR_3 (PW17-06C)	Levee									\$2,800,000	\$2,800,000	EDA grant ?	
	Geotech MR_4 (FY15-06C)	Levee									\$7,700,000	\$7,700,000	EDA grant ?	
	Geotech MR_6 (PW18-06D)	Levee		\$2,200,000							\$10,050,000	\$12,250,000	FMP	
PW-21-09	E Manawa Sewer Rehab - Phase IX	Pavement, sewer			\$1,000,000							\$1,000,000		
PW-21-10	Downtown Historic Sidewalk Mosaics	Repair mosaics and replace ADA ramps			\$100,000							\$100,000		
PW-21-11	Power Drive Road Extension	35th Ave to Hwy 275									\$3,150,000	\$3,150,000	Other = Metro Crossing TIF	
PW-21-12	1st St Neighborhood Rehab - Phase XI	Pavement, sewer			\$1,350,000							\$1,350,000		
PW-21-13	North Broadway Bridge	(75/25)	\$1,725,000	\$575,000		\$437,000						\$2,737,000		
PW-21-14	Pump Station Rehab	Lateral 5 Storm pump replacement			\$500,000							\$500,000		
PW-21-15	Mosquito Creek San Sewer Rehab	at I-80		\$500,000	\$365,000							\$865,000		
PW-21-16	Traffic Control System Upgrade	system			\$275,000							\$275,000		
PW-21-20	5	20th St to 15th St		\$3,000,000	\$2,200,000		\$2,800,000		\$1,000,000			\$9,000,000		
PW-21-21	DOT Payment for N. 28th St Storm	Payment 1 of 3			\$900,000							\$900,000	moved from FY19-20	
PW-21-22	DOT Payment for UPRR Bridge	Payment 1 of 5			\$500,000							\$500,000	moved from FY19-20	
PW-21-23	DNR Payments for Lake Manawa Sand	Levee berm material									\$1,500,000	\$1,500,000	4 payments of \$375,000	
Total			\$2,361,000	\$6,452,077	\$8,840,000	\$485,000	\$5,000,000	\$2,335,000	\$3,727,281	\$1,500	\$26,601,000	\$55,802,858		