

City of Council Bluffs

FY20 Amended Operating Budget

Public Hearing May 18, 2020



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FY20 Amended Budget

Highlights of the FY20 Amended Budget vs. FY20 Original Budget

- Overall revenue, excluding transfers, increased by \$3.6M
 - City property taxes are anticipated to remain relatively flat to original budget.
 - Proceeds from bond refunding were recorded of \$7.1M.
 - Estimated impact of Covid-19 on revenue is a reduction of approximately \$5.2 million.

Covid-19 Impact

Local Option Sales Tax	\$	(1.6)
MidAmerica Center		(1.2)
Hotel/Motel Tax		(0.6)
Gaming Tax		(0.5)
Road Use Tax		(0.5)
Police, Fire and Ambulance Fees		(0.3)
Sewer Rental Fees		(0.2)
Recreation (pools, golf, rec)		(0.2)
Bass Pro Rent		(0.1)
Total Covid-19 Impact	\$	(5.2)

- In FY20, the annual true-up adjustment for Local Option Sales Tax was \$1.6M. With the potential impact of Covid-19, LOST will be budgeted at flat to the original budget.
- Operating expenditures, excluding transfers, increased by \$12.2M
 - Bond expenditures were recorded of \$7.9M, including a payoff of \$7.0M for the 2012C bond.
 - Worker’s compensation increased by \$0.7M (67%).
 - Group insurance increased by \$0.4M (5%).
 - Group insurance allocations to departments were updated to reflect the total cost of group insurance which will more closely align with the process used in actuals. This has zero impact across the City but more accurately depicts true group insurance costs by department.
 - The purchase of four pumps were added to the amended budget totaling \$0.4M. The funding for these pumps was provided by permit fees associated with a large grading project.
 - Projects related to the 2019 Flood Events were added to the amended budget for a total FY20 cost of \$5.1M. Many of these projects will qualify for FEMA and State reimbursement funding.

FY20 Amended Budget Summary

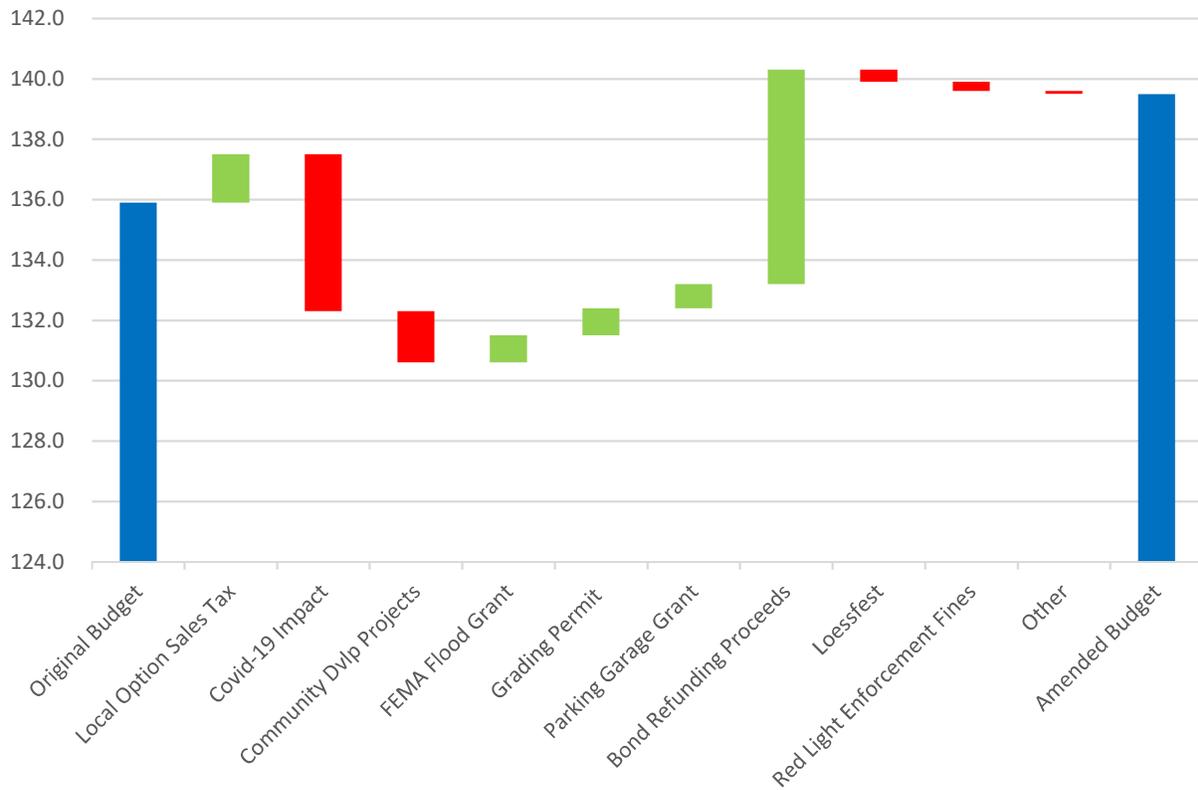
	FY20 Original	Account Reclassifications	Budget Amendment	FY20 Total Amendment	FY20 Amended Budget
REVENUE & OTHER FINANCING SOURCES					
Property Taxes	\$ 48,301,901	\$ -	\$ (147,271)	\$ (147,271)	\$ 48,154,630
TIF Revenues	3,771,741	-	(195,000)	(195,000)	3,576,741
Other City Taxes	22,827,246	-	(619,251)	(619,251)	22,207,995
Licenses & Permits	1,790,950	-	266,550	266,550	2,057,500
Use of Money & Property	1,287,300	-	(74,055)	(74,055)	1,213,245
Intergovernmental	17,477,076	(445,215)	(925,396)	(1,370,611)	16,106,465
Nongovernmental	8,261,152	790,000	235,369	1,025,369	9,286,521
Charges for Fees & Services	20,463,741	987,495	(2,314,218)	(1,326,723)	19,137,018
Special Assessments	166,000	-	8,525	8,525	174,525
Miscellaneous	3,990,440	(1,332,280)	222,874	(1,109,406)	2,881,034
Other Financing Sources	7,550,000	-	7,127,607	7,127,607	14,677,607
Transfers In	31,134,235	-	3,270,601	3,270,601	34,404,836
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 167,021,782	\$ -	\$ 6,856,335	\$ 6,856,335	\$ 173,878,117
EXPENDITURES & OTHER FINANCING USES					
Public Safety	\$ 35,149,613	\$ -	\$ 1,396,252	\$ 1,396,252	\$ 36,545,865
Public Works	10,597,702	-	1,563,986	1,563,986	12,161,688
Health & Social Services	202,315	-	7,188	7,188	209,503
Culture & Recreation	13,603,047	-	(1,423,097)	(1,423,097)	12,179,950
Community & Economic Development	6,595,154	-	(1,312,836)	(1,312,836)	5,282,318
General Government	16,567,586	(1)	(154,820)	(154,821)	16,412,766
Debt Service	9,764,739	-	8,037,136	8,037,136	17,801,875
Capital Projects	33,317,152	-	4,077,500	4,077,500	37,394,652
Business Type Activities	17,157,660	-	(14,791)	(14,791)	17,142,869
Transfers Out	31,134,235	-	3,270,601	3,270,601	34,404,836
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 174,089,203	\$ (1)	\$ 15,447,119	\$ 15,447,118	\$ 189,536,321
NET REVENUE (EXPENDITURES)	\$ (7,067,421)	\$ 1	\$ (8,590,784)	\$ (8,590,783)	\$ (15,658,204)
REVENUE, EXCL TRANSFERS	\$ 135,887,547	\$ -	\$ 3,585,734	\$ 3,585,734	\$ 139,473,281
EXPENDITURES, EXCL TRANSFERS	\$ 142,954,968	\$ (1)	\$ 12,176,518	\$ 12,176,517	\$ 155,131,485

Revenue Amended Budget Bridge – All Funds

(in millions)

Revenue Bridge, Excluding Transfers

Original Budget	135.9
Local Option Sales Tax	1.6
Covid-19 Impact	(5.2)
Community Dvlp Projects	(1.7)
FEMA Flood Grant	0.9
Grading Permit	0.9
Parking Garage Grant	0.8
Bond Refunding Proceeds	7.1
Loessfest	(0.4)
Red Light Enforcement Fines	(0.3)
Other	(0.1)
Amended Budget	139.5



Revenue Amended Budget Detail – All Funds

REVENUE & OTHER FINANCING SOURCES	FY20 Original Budget *	Budget Amendment	FY20 Amended Budget
Property Taxes	\$ 48,301,901	\$ (147,271)	\$ 48,154,630
TIF Revenues	3,771,741	(195,000)	3,576,741
Other City Taxes			
Local Option Sales Tax	9,550,000	-	9,550,000
Franchise Tax	4,145,000	300,000	4,445,000
Utility Property Tax Replacement	3,452,246	220,749	3,672,995
Hotel/Motel Tax	2,950,000	(720,000)	2,230,000
Gaming Tax	2,730,000	(420,000)	2,310,000
Total Other City Taxes	22,827,246	(619,251)	22,207,995
Licenses & Permits	1,790,950	266,550	2,057,500
Use of Money & Property	1,287,300	(74,055)	1,213,245
Intergovernmental			
Federal Grants	2,417,850	(536,380)	1,881,470
State Grants	562,867	(282,874)	279,993
Road Use Tax	8,100,000	(170,343)	7,929,657
Commercial Rollback	2,001,144	54,374	2,055,518
County Contribution	251,000	9,827	260,827
Total Intergovernmental	13,332,861	(925,396)	12,407,465
Nongovernmental Grants	790,000	235,369	1,025,369
Charges for Fees & Services			
Sewer Services	7,073,000	221,335	7,294,335
Refuse Services	5,640,300	(64,272)	5,576,028
MidAmerica Center Services	3,968,492	(1,626,097)	2,342,395
Police and Fire Services	1,692,000	(272,638)	1,419,362
Park & Recreation Services	1,155,699	(305,711)	849,988
Other	1,921,745	(266,835)	1,654,910
Total Charges for Fees & Services	21,451,236	(2,314,218)	19,137,018
Special Assessments	166,000	8,525	174,525
Miscellaneous			
Expense Reimbursements	1,065,000	405,695	1,470,695
Red Light Enforcement Fines	660,000	(336,000)	324,000
Court Fines	350,000	(27,306)	322,694
Other	583,160	180,485	763,645
Total Miscellaneous	2,658,160	222,874	2,881,034
Capital Projects	19,510,152	7,127,607	26,637,759
Transfers In	31,134,235	3,270,601	34,404,836
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 167,021,782	\$ 6,856,335	\$ 173,878,117
TOTAL REVENUE, EXCLUDING TRANSFERS	\$ 135,887,547	\$ 3,585,734	\$ 139,473,281

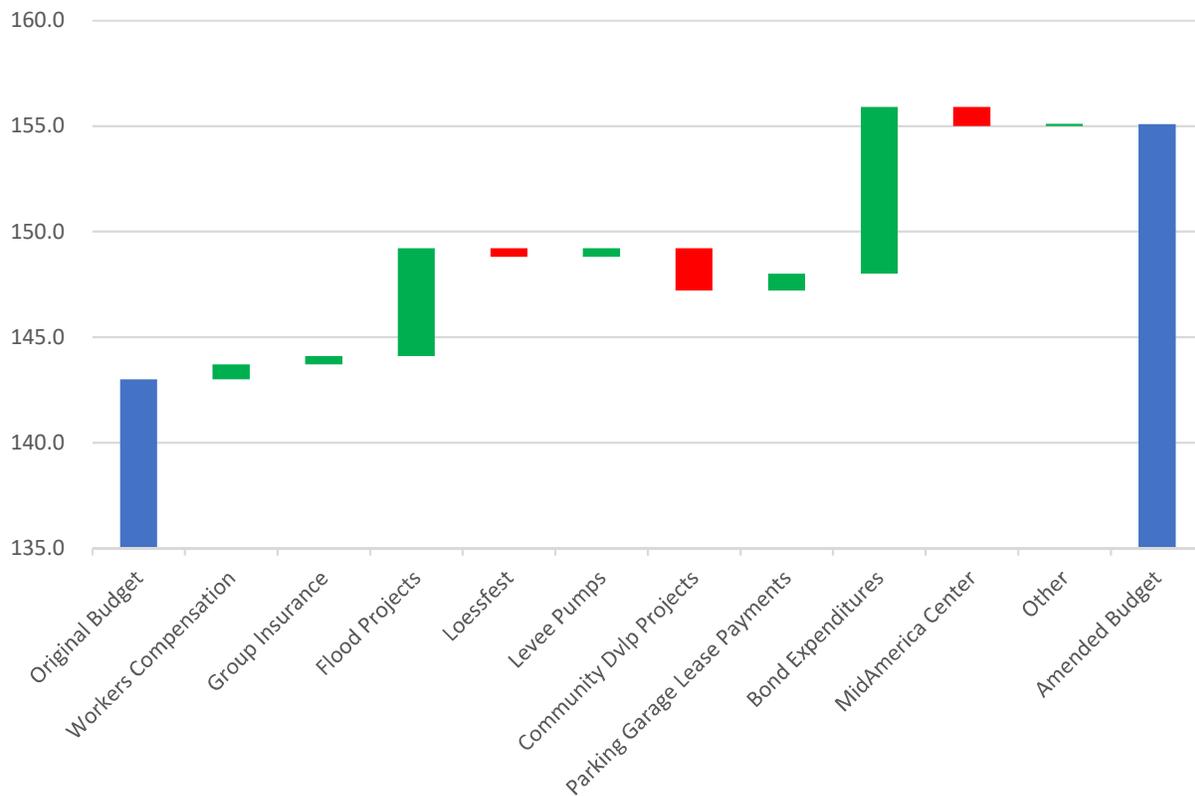
*Adjusted for account reclassifications

Expenditures Amended Budget Bridge – All Funds

(in millions)

Expenditures Bridge, Excluding Transfers

Original Budget	143.0
Workers Compensation	0.7
Group Insurance	0.4
Flood Projects	5.1
Loessfest	(0.4)
Levee Pumps	0.4
Community Dvlp Projects	(2.0)
Parking Garage Lease Payments	0.8
Bond Expenditures	7.9
MidAmerica Center	(0.9)
Other	0.1
Amended Budget	155.1



Expenditures Amended Budget Detail – All Funds

	<u>FY20 Original Budget</u>	<u>Budget Amendment</u>	<u>FY20 Amended Budget</u>
Public Safety			
Police	\$ 18,393,313	\$ 641,448	\$ 19,034,761
Flood Control	370,650	(11,217)	359,433
Fire	14,506,033	522,620	15,028,653
Inspections	2,245,653	267,552	2,513,205
Animal Control	633,964	(24,151)	609,813
Total Public Safety	36,149,613	1,396,252	37,545,865
Public Works			
Roads, Bridges & Sidewalks	8,893,373	92,959	8,986,332
Transit Operations	1,388,700	-	1,388,700
Public Works Administration	315,629	1,471,027	1,786,656
Total Public Works	10,597,702	1,563,986	12,161,688
Health & Social Services	202,315	7,188	209,503
Culture & Recreation			
Library	3,133,160	(85,059)	3,048,101
Parks	4,955,817	(468,580)	4,487,237
Dodge Riverside Golf Course	1,145,578	-	1,145,578
MACC	4,368,492	(869,458)	3,499,034
Total Culture & Recreation	13,603,047	(1,423,097)	12,179,950
Community & Economic Development			
Planning & Administration	733,341	58	733,399
Community Development	3,852,303	(1,985,894)	1,866,409
TIF	2,009,510	(1,000)	2,008,510
Total Community & Economic Development	6,595,154	(1,986,836)	4,608,318
General Government*	15,567,586	519,180	16,086,766
Debt Service	9,764,739	8,037,136	17,801,875
Capital Projects	33,317,152	4,077,500	37,394,652
Business Type Activities			
Sewer	11,019,282	1,011	11,020,293
Refuse	6,138,378	(15,802)	6,122,576
Total Business Type Activities	17,157,660	(14,791)	17,142,869
TOTAL EXPENDITURES BEFORE TRANSFERS	\$ 142,954,968	\$ 12,176,518	\$ 155,131,485

*See Next Page for General Government Detail

FY20 Amended Budget - General Government Expenditures

	FY20 <u>Original Budget</u>	Budget <u>Amendment</u>	FY20 <u>Amended Budget</u>
Mayor / Communications	\$ 599,188	\$ 13,576	\$ 612,764
City Council	51,196	-	51,196
City Clerk/Civil Service	354,735	14,449	369,184
Finance/Procurement	1,329,706	19,520	1,349,226
Legal			
Tort & Liability	1,005,923	14,455	1,020,378
City Attorney and Legal HR	434,413	14,427	448,840
Total Legal	<u>1,440,336</u>	<u>28,882</u>	<u>1,469,218</u>
Public Works General			
Equipment Maintenance	1,848,060	17,429	1,865,489
Facilities Maintenance	1,224,246	(1,747)	1,222,499
Central Stores	15,100	-	15,100
Total Public Works General	<u>3,087,406</u>	<u>15,682</u>	<u>3,103,088</u>
Human Resources			
Benefits & Employee Insurance	1,533,200	189,800	1,723,000
Risk Management	1,059,158	87,181	1,146,339
Human Resource Department	826,021	898	826,919
Total Human Resources	<u>3,418,379</u>	<u>277,879</u>	<u>3,696,258</u>
Information Technology	2,240,936	(31,808)	2,209,128
Aviation	728,704	-	728,704
General Non-Departmental	<u>2,317,000</u>	<u>181,000</u>	<u>2,498,000</u>
Total General Government	<u>\$ 15,567,586</u>	<u>\$ 519,180</u>	<u>\$ 16,086,766</u>

FY20 Amended Budget - 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.

Mid-America Arena and Convention Center FY20 Amended Operating Budget

	FY20 Original	FY20 Amendment	FY20 Amended
Operating Revenue	\$ 3,968,492	\$ (1,626,097)	\$ 2,342,395
Operating Expense	4,218,492	(756,402)	3,462,090
Operating Net Loss	(250,000)	(869,695)	(1,119,695)
Less Management Fees	150,000	(113,056)	36,944
Net Loss	(400,000)	(756,639)	(1,156,639)
Property Taxes & Rollback	393,700	(215)	393,485
Net Loss after Property Taxes & Rollback	\$ (6,300)	\$ (756,854)	\$ (763,154)

Dodge Riverside Golf FY20 Amended Operating Budget

	FY20 Original	FY20 Amendment	FY20 Amended
Operating Revenue	\$ 1,186,979	\$ (221,296)	\$ 965,683
Operating Expense	1,083,730	-	1,083,730
Operating Net Income	103,249	(221,296)	(118,047)
Less Management Fees	61,848	-	61,848
Net Income (Loss)	\$ 41,401	\$ (221,296)	\$ (179,895)

FY20 Amended Budget State Form – Notice of Public Hearing

NOTICE OF PUBLIC HEARING AMENDMENT OF FY2019-2020 CITY BUDGET

Form 653.C1

The City Council of COUNCIL BLUFFS in POTTAWATTAMIE County, Iowa
will meet at Council Chambers, City Hall, 209 Pearl St., Council Bluffs, IA
at 7:00 pm on 5/18/2020
(hour) (Date)

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2020
(year)

by changing estimates of revenue and expenditure appropriations in the following functions for the reasons given.
Additional detail is available at the city clerk's office showing revenues and expenditures by fund type and by activity.
(Public hearing may be held via Zoom meeting, check meeting agenda for details)

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources			
Taxes Levied on Property	1 48,301,901	-236,728	48,065,173
Less: Uncollected Property Taxes-Levy Year	2 0		0
Net Current Property Taxes	3 48,301,901	-236,728	48,065,173
Delinquent Property Taxes	4 0	89,457	89,457
TIF Revenues	5 3,771,741	-195,000	3,576,741
Other City Taxes	6 22,827,246	-619,251	22,207,995
Licenses & Permits	7 1,790,950	266,550	2,057,500
Use of Money and Property	8 1,287,300	-74,055	1,213,245
Intergovernmental	9 25,738,228	-345,242	25,392,986
Charges for Services	10 20,463,741	-1,326,723	19,137,018
Special Assessments	11 166,000	8,525	174,525
Miscellaneous	12 3,990,440	-1,109,406	2,881,034
Other Financing Sources	13 7,550,000	7,127,607	14,677,607
Transfers In	14 31,134,235	3,270,601	34,404,836
Total Revenues and Other Sources	15 167,021,782	6,856,335	173,878,117
Expenditures & Other Financing Uses			
Public Safety	16 35,149,613	1,396,252	36,545,865
Public Works	17 10,597,702	1,563,986	12,161,688
Health and Social Services	18 202,315	7,188	209,503
Culture and Recreation	19 13,603,047	-1,423,097	12,179,950
Community and Economic Development	20 6,595,154	-1,312,836	5,282,318
General Government	21 16,567,586	-154,821	16,412,765
Debt Service	22 9,764,739	8,037,136	17,801,875
Capital Projects	23 33,317,152	4,077,500	37,394,652
Total Government Activities Expenditures	24 125,797,308	12,191,308	137,988,616
Business Type / Enterprises	25 17,157,660	-14,791	17,142,869
Total Gov Activities & Business Expenditures	26 142,954,968	12,176,517	155,131,485
Transfers Out	27 31,134,235	3,270,601	34,404,836
Total Expenditures/Transfers Out	28 174,089,203	15,447,118	189,536,321
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	29 -7,067,421	-8,590,783	-15,658,204
Beginning Fund Balance July 1	30 217,419,259		217,419,259
Ending Fund Balance June 30	31 210,351,838	-8,590,783	201,761,055

Explanation of increases or decreases in revenue estimates, appropriations, or available cash:

Revenue, excluding transfers, is up \$3.6M with the largest drivers related to increases for bond refunding, reduced by decreases related to the impact of Covid-19 of \$5.2M. Expenditures, excluding transfers, are up \$12.2M with the primary drivers related to projects associated with the 2019 flood events, coupled with increases for bond expenditures. Many of the flood related projects will qualify for FEMA and State reimbursement funding.

There will be no increase in tax levies to be paid in the current fiscal year named above related to the proposed budget amendment. Any increase in expenditures set out above will be met from the increased non-property tax revenues and cash balances not budgeted or considered in this current budget.

Kathryn Knott
City Clerk/ Finance Officer Name