City of Council Bluffs

FY23 Annual Budget

Public Hearing March 14, 2022

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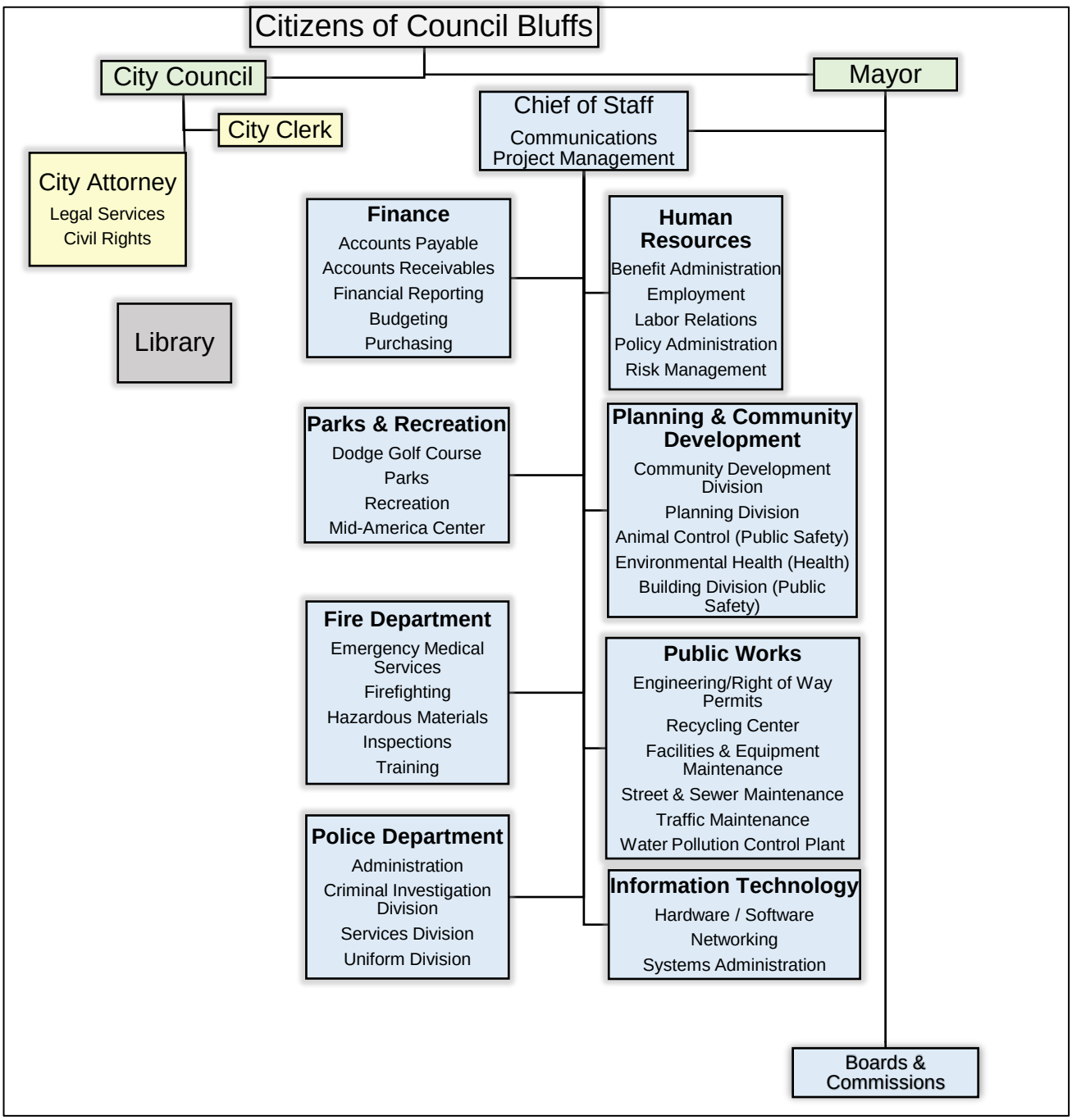
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FY23 Annual Budget

Highlights of the FY23 Annual Budget:

- Overall property tax revenue increased by 6.88%
  - Total City property tax levy increased to $17.82559, a slight increase of $0.29559 from FY22.
  - Overall taxable valuation increased by 5.7% driven by new construction
  - Gaming increased by $800K and Hotel/Motel revenue increased by $400K while franchise tax revenue decreased by $3.3M due to contract changes to cap a large technology company at $500K annually.
  - Debt service levy remains flat
- Operating expenditures increased versus FY22 budget:
  - Salaries & wages increased by 4.37%.
  - Pension costs decreased by 2.28%.
  - Group insurance increased by 6.53% ($764K) driven by increased health insurance costs.
  - Property and general liability insurance increased by 3.36% ($47,000)
- American Rescue Plan Act (ARPA) funds of $12.4M were received in FY21 with the remaining $12.4M anticipated in FY22.
  - Project spend does not occur until determined and approved by Council. Unspent ARPA dollars are classified as unearned revenue until expense is incurred.
  - All revenues and expenditures related to ARPA are retained in a Special Revenue Fund.

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, 2025
Joe Disalvo	Council Member	December 31, 2023
Steve Gorman	Council Member	December 31, 2025
Chad Hannan	Council Member	December 31, 2023
Chris Peterson	Council Member	December 31, 2025
Roger Sandau	Council Member	December 31, 2023

Council Appointed Officials

Richard Wade	City Attorney
Jodi Quakenbush	City Clerk

City Officials

Brandon Garrett	Chief of Staff
Timothy Carmody	Police Chief
Matthew Cox	Director Public Works
Brandon Garrett	Director Community Development
Mark Howard	Chief Information Officer
Justin James	Fire Chief
Stacie Jensen	Director Human Resources
Vincent Martorello	Director Parks and Recreation
Kristi Meckna	Director Finance
Antonia Krupicka-Smith	Library Director

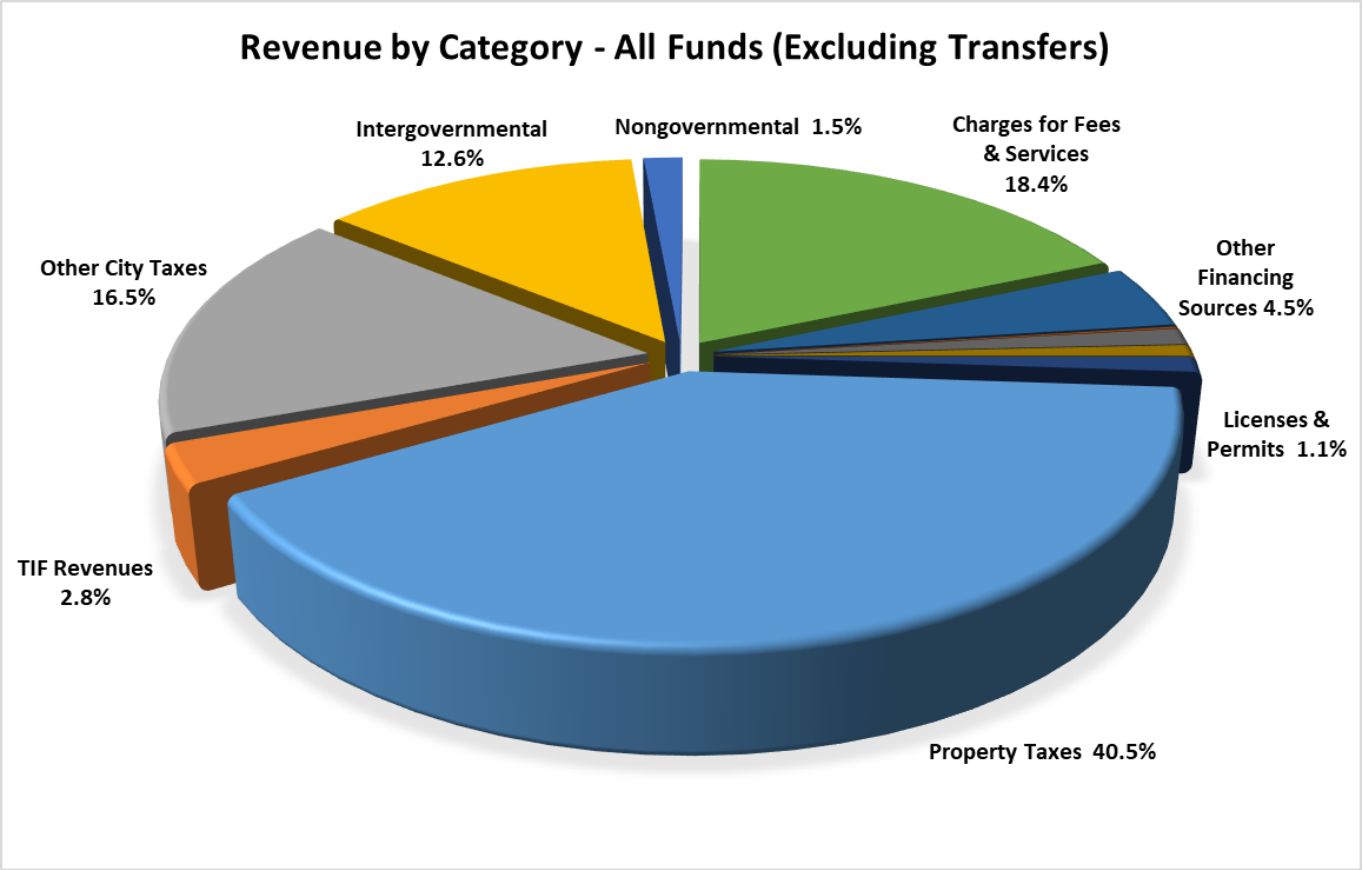
Budget Summary
All Funds

	FY23 Operating	FY23 Capital	FY23 Total
REVENUE & OTHER FINANCING SOURCES			
Property Taxes	$ 54,334,142	$ -	$ 54,334,142
TIF Revenues	3,750,082	-	3,750,082
Other City Taxes	22,156,056	-	22,156,056
Licenses & Permits	1,468,750	-	1,468,750
Use of Money & Property	1,062,335	-	1,062,335
Intergovernmental	13,665,239	3,275,000	16,940,239
Nongovernmental	1,070,369	1,000,000	2,070,369
Charges for Fees & Services	24,649,625	-	24,649,625
Special Assessments	166,000	-	166,000
Miscellaneous	1,542,750	-	1,542,750
Other Financing Sources	-	6,000,000	6,000,000
Transfers In	19,803,556	22,309,460	42,113,016
TOTAL REVENUE & OTHER FINANCING SOURCES	**$ 143,668,904**	**$ 32,584,460**	**$ 176,253,364**
EXPENDITURES & OTHER FINANCING USES			
Public Safety	$ 41,145,406	$ -	$ 41,145,406
Public Works	12,237,241	-	12,237,241
Health & Social Services	291,167	-	291,167
Culture & Recreation	13,423,694	-	13,423,694
Community & Economic Development	6,321,245	-	6,321,245
General Government	17,737,429	-	17,737,429
Debt Service	10,597,448	-	10,597,448
Capital Projects	400,000	24,216,260	24,616,260
Business Type Activities	19,422,346	-	19,422,346
Transfers Out	32,963,016	9,150,000	42,113,016
TOTAL EXPENDITURES & OTHER FINANCING USES	**$ 154,538,992**	**$ 33,366,260**	**$ 187,905,252**
NET REVENUE (EXPENDITURES)	**$ (10,870,088)**	**$ (781,800)**	**$ (11,651,888)**
REVENUE, EXCL TRANSFERS	**$ 123,865,348**	**$ 10,275,000**	**$ 134,140,348**
EXPENDITURES, EXCL TRANSFERS	**$ 121,575,977**	**$ 24,216,260**	**$ 145,792,237**

Revenue Budget Detail - All Funds

REVENUE & OTHER FINANCING SOURCES	FY22 BUDGET	FY23 BUDGET	CHANGE
Property Taxes	$ 50,838,378	$ 54,334,142	$ 3,495,764
TIF Revenues	4,914,221	3,750,082	(1,164,139)
Other City Taxes			
Local Option Sales Tax	10,500,000	11,500,000	1,000,000
Franchise Tax	4,815,000	1,500,000	(3,315,000)
Utility Property Tax Replacement	3,153,062	3,532,056	378,994
Hotel/Motel Tax	2,400,000	2,800,000	400,000
Gaming Tax	2,024,000	2,824,000	800,000
Total Other City Taxes	22,892,062	22,156,056	(736,006)
Licenses & Permits	1,659,250	1,468,750	(190,500)
Use of Money & Property	1,022,852	1,062,335	39,483
Intergovernmental			
Federal Grants	8,156,968	2,184,752	(5,972,216)
State Grants	8,205,951	3,498,000	(4,707,951)
Road Use Tax	8,000,000	9,000,000	1,000,000
Commercial Rollback	2,109,921	1,824,465	(285,456)
County & Other Governments	1,905,738	433,022	(1,472,716)
Total Intergovernmental	28,378,578	16,940,239	(11,438,339)
Nongovernmental Grants	2,110,369	2,070,369	(40,000)
Charges for Fees & Services			
Sewer Services	9,262,500	9,962,500	700,000
Refuse Services	6,075,621	6,086,822	11,201
MidAmerica Center Services	3,160,111	3,708,383	548,272
Police and Fire Services	2,007,500	2,035,000	27,500
Park & Recreation Services	899,858	999,822	99,964
Other	1,723,333	1,857,098	133,765
Total Charges for Fees & Services	23,128,923	24,649,625	1,520,702
Special Assessments	166,000	166,000	-
Miscellaneous			
Red Light Enforcement Fines	300,000	475,000	175,000
Fines and Violations	387,900	353,900	(34,000)
Expense Reimbursements	299,410	334,110	34,700
Other	1,118,675	379,740	(738,935)
Total Miscellaneous	2,105,985	1,542,750	(563,235)
Other Financing Sources, GO Bonding	7,050,000	6,000,000	(1,050,000)
TOTAL REVENUE & OTHER FINANCING SOURCES	**144,266,618**	**134,140,348**	**(10,126,270)**
Transfers In	**38,309,283**	**42,113,016**	**3,803,733**
TOTAL REVENUE	**$ 182,575,901**	**$ 176,253,364**	**$ (6,322,537)**

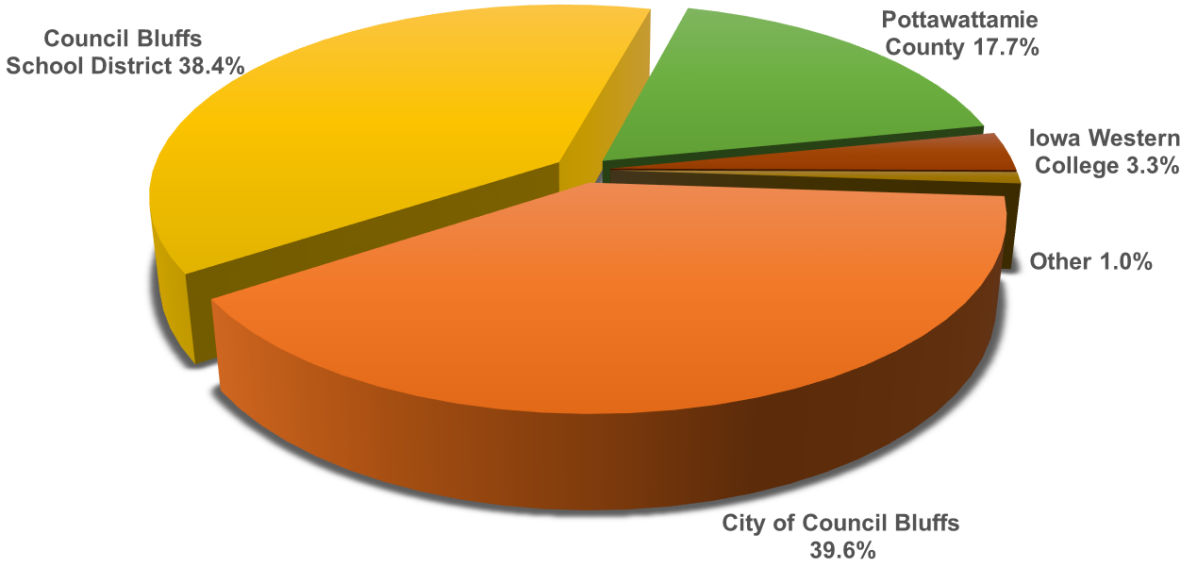
Revenue Budget



Excluding transfers between funds, FY23 budgeted revenue is down $10,126,270 versus FY22. The largest driver of the decrease is the loss of franchise tax revenue, state and federal grants for capital projects, and GO Bond funding. Primary decrease in year over year revenue is due to the re-evaluation of a contract related to franchise tax that caused a significant loss of revenue.

Property Tax Levy by Taxing Authority

Property taxes support many different taxing authorities. Primarily, cities, counties and school districts. Each taxing authority sets their own levy rate. The City of Council Bluffs total tax levy proposed for the FY23 Budget is $17.82559. This is a slight increase from the FY22 levy rate. The total levy for FY22 for Pottawattamie County residents residing in the Council Bluffs school district was $44.26506.



City of Council Bluffs	**17.53000**
Council Bluffs School District	**16.99462**
Pottawattamie County	**7.84965**
Iowa Western College	**1.45808**
Other	**0.43271**

Total FY22 Levy 44.26506

Historical City of Council Bluffs Levy Summary

Tax Levy	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
General	$ 8.1000	$ 8.1000	$ 8.1000	$ 8.1000	$ 8.1000	$ 8.1000	$ 7.6400	$ 8.1000
Transit	0.3186	0.3186	0.3186	0.3186	0.3186	0.3186	0.4186	0.3933
Maint Civic Center	-	-	-	0.1350	0.1350	0.1350	0.1350	0.1350
Airport	0.2700	0.2700	0.2700	0.2499	0.2499	0.2499	0.2500	0.2400
Liability and Insurance	0.7053	0.7053	0.7053	1.0506	0.8290	0.8290	0.9490	0.8290
Emergency	0.2700	0.2700	0.2700	0.2700	0.2700	0.2700	-	0.0733
Employee Benefit	5.6361	5.8789	5.8789	5.4159	5.5375	5.5375	5.3174	5.2350
Debt Service	2.4500	2.2072	2.3644	2.7201	2.8200	2.8200	2.8200	2.8200
Total	**$ 17.7500**	**$ 17.7500**	**$ 17.9072**	**$ 18.2600**	**$ 18.2600**	**$ 18.2600**	**$ 17.5300**	**$ 17.8256**

Overall FY23 budgeted property tax revenue has increased vs. FY22 budget by 6.88% or $3.5 million, primarily driven by increase in taxable property valuation from new construction.

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 $0.39332 per thousand. This levy is a slight decrease from FY22, however this will still maintain Omaha Transit Authority costs.

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 FY22 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 costs of tort liability insurance and settlements, 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 and liability program. The City of Council Bluffs is currently at a levy rate of $0.8290 per thousand, which is a slight decrease to the FY22 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 permitted 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 $5.235 per thousand, which is a slight decrease to the FY22 budget. In FY23, the employee benefit levy was adjusted to provide funding in other areas.

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.
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.
5. Payments authorized to be made from the Debt Service Fund to a flood project fund.

ADDITIONAL CITY REVENUE

OTHER CITY TAXES

Local Option Sales Tax (LOST)
Besides 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 $11.5 million in Local Option Sales Taxes, which is an increase of 9.5% over the FY22 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 or operating 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 FY23, which is an increase of 16% against the FY22 budget. This has decreased in the last few years due to the Covid-19 pandemic and the industry not recovering as quickly as expected, but the industry is projected to climb.

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 FY23 is $2.8 million, up $800K against the FY22 budget.

Other Taxes
Other taxes include utility property tax replacement and franchise tax. Franchise tax is on gas, electric and cable. The amount of franchise tax budgeted for FY23 is $1.5 million, a decrease of $3.3 million, or 68.8% compared to the budget in FY22. This decrease is due to a revised agreement with a large technology company, which caps the maximum amount of franchise tax to $500K for FY23.

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. Interest earned remains down from pre-Covid-19. The market continues to be near 0.0% for interest rates.

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.

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 FY23, down slightly from FY22. 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 FY23 is $1.8 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 up $1.5 million vs. FY22 budget driven by increased rates Sewer, Refuse and GEMT Ambulance.

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. FY22 budget.

MISCELLANEOUS REVENUE

This category includes donations, library fines & charges, court fines, red light 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 FY23 budget for red light enforcement revenue is $475 thousand compared to $300 thousand in FY22.

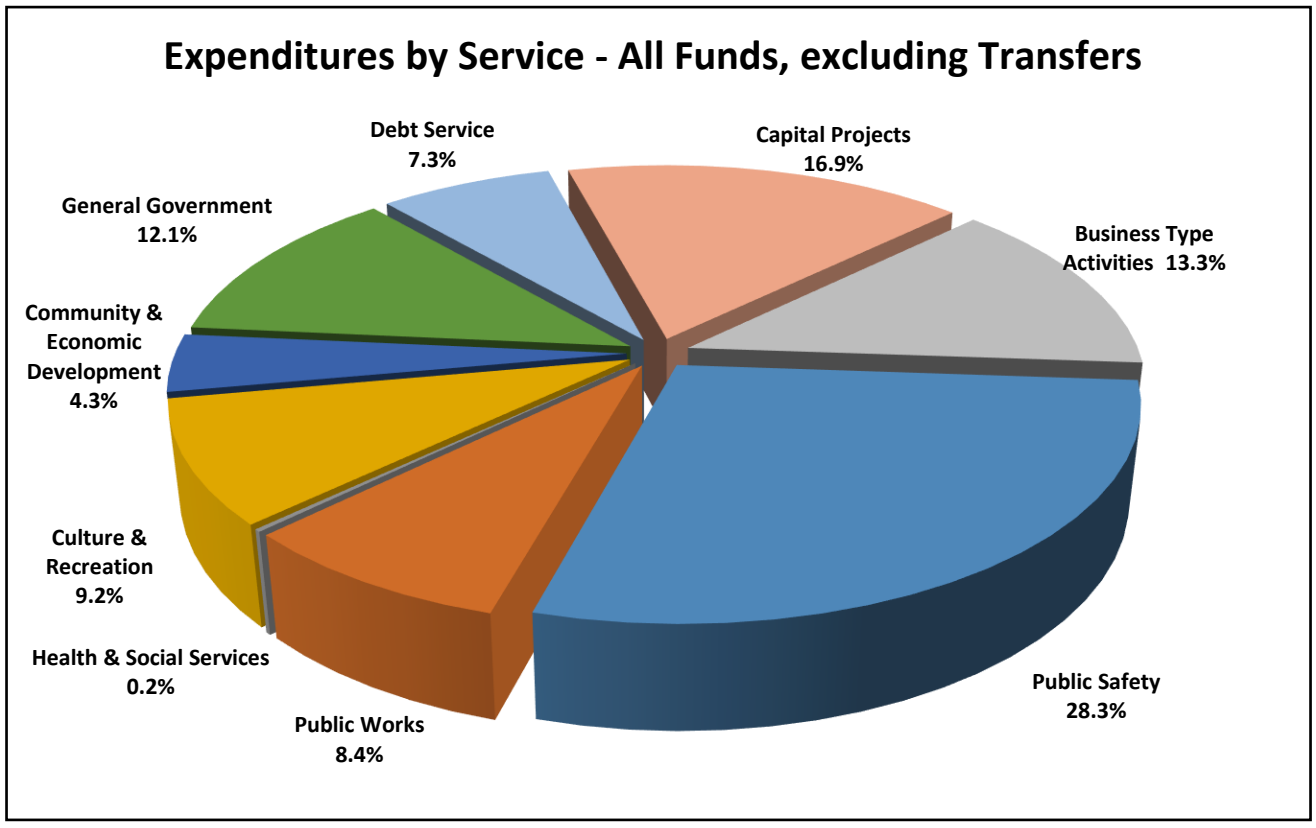
OTHER FINANCING SOURCES

This category is used for the proceeds from bonding. The FY23 budget includes a General Obligation bond issuance of $6 million for FY23 Capital Improvement Projects (CIP).

Expenditures Budget – All Funds

EXPENDITURES & OTHER FINANCING USES	FY22 BUDGET	FY23 BUDGET	CHANGE
Public Safety	$ 39,745,500	$ 41,145,406	$ 1,399,906
Public Works	11,506,158	12,237,241	731,083
Health & Social Services	351,569	291,167	(60,402)
Culture & Recreation	12,565,990	13,423,694	857,704
Community & Economic Development	7,734,847	6,321,245	(1,413,602)
General Government	16,816,353	17,737,429	921,077
Debt Service	10,537,713	10,597,448	59,735
Capital Projects	38,967,262	24,616,260	(14,351,002)
Business Type Activities	19,297,598	19,422,346	124,749
Transfers Out	38,309,283	42,113,016	3,803,733
TOTAL EXPENDITURES & OTHER FINANCING USES	**$ 195,832,271**	**$ 187,905,252**	**$ (7,927,019)**
TOTAL EXPENDITURES, EXCLUDING TRANSFERS	**$ 157,522,989**	**$ 145,792,237**	**$ (11,730,752)**

Excluding transfers between funds, the City of Council Bluffs FY23 Proposed Expenditures Budget is $145,792,237 a decrease of 7.4% from the FY22 Approved Budget. This decrease is primarily driven by a decrease in capital project budgeted spend, which in turn decreased the cost of debt service.



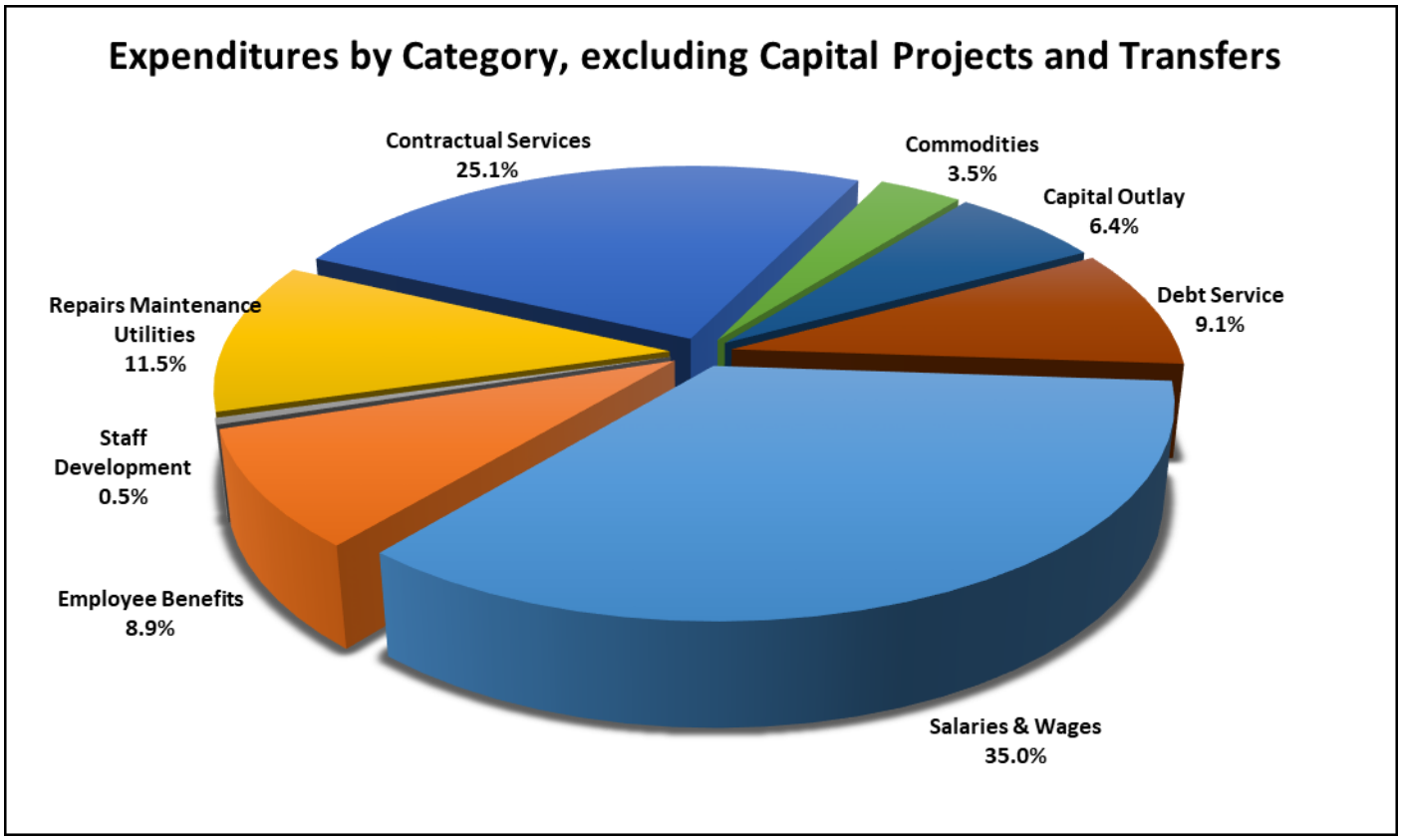
Expenditures Budget Detail – All Funds

	FY22 BUDGET	FY23 BUDGET	CHANGE
Public Safety			
Police	$ 20,546,113	$ 21,424,938	$ 878,825
Fire	16,667,952	17,210,271	542,318
Building Inspections	1,509,953	1,499,238	(10,715)
Animal Control	644,168	642,150	(2,018)
Flood Control	377,313	368,809	(8,504)
Total Public Safety	**39,745,500**	**41,145,406**	**1,399,906**
Public Works			
Roads, Bridges, & Sidewalks	9,632,542	10,249,541	616,999
Transit Operations	1,873,616	1,987,700	114,084
Total Public Works	**11,506,158**	**12,237,241**	**731,083**
Health Inspection	**351,569**	**291,167**	**(60,402)**
Culture & Recreation			
Library Services	3,157,526	3,354,785	197,259
Parks	4,461,973	4,514,923	52,950
Dodge Riverside Golf Course	1,208,340	1,353,587	145,247
Mid America Center	3,738,151	4,200,399	462,248
Total Culture & Recreation	**12,565,990**	**13,423,694**	**857,704**
Community & Economic Development			
Planning & Administration	753,030	938,175	185,145
Community Development	4,065,126	2,378,857	(1,686,269)
TIF	2,916,691	3,004,213	87,522
Total Community & Economic Development	**7,734,847**	**6,321,245**	**(1,413,602)**
General Government*	**16,816,353**	**17,737,429**	**921,077**
Debt Service	**10,537,713**	**10,597,448**	**59,735**
Capital Projects	**38,967,262**	**24,616,260**	**(14,351,002)**
Business Type Activities			
Sewer	12,506,028	12,484,014	(22,013)
Refuse	6,791,570	6,938,332	146,762
Total Business Type Activities	**19,297,598**	**19,422,346**	**124,749**
TOTAL EXPENDITURES BEFORE TRANSFERS	**$ 157,522,989**	**$ 145,792,237**	**$ (11,730,752)**

*See Next Page for General Government Detail

General Government Expenditure Detail

	FY22 BUDGET	FY23 BUDGET	CHANGE
Mayor	**$ 783,019**	**$ 842,874**	**$ 59,855**
City Council	**69,968**	**70,783**	**815**
City Clerk/Civil Service	**382,986**	**305,897**	**(77,089)**
Human Resources			
Employee Benefits & Insurance	1,183,602	1,507,600	323,998
Insurance & Risk Management	1,519,311	1,571,497	52,186
Human Resources Dept	765,769	812,998	47,229
Total Human Resources	**3,468,682**	**3,892,095**	**423,413**
Finance/Procurement	**1,554,373**	**1,632,140**	**77,767**
Legal			
Tort & Liability	906,364	941,313	34,948
City Attorney and Legal HR	493,630	504,204	10,574
Total Legal	**1,399,994**	**1,445,517**	**45,522**
Information Technology	**2,510,126**	**2,708,777**	**198,651**
City Equipment Maintenance	**1,921,330**	**1,970,405**	**49,075**
City Facilities Maintenance	**1,290,558**	**1,318,658**	**28,100**
City Central Stores	**18,100**	**24,600**	**6,500**
Parking Garage	**134,027**	**116,110**	**(17,917)**
Bass Pro Property Taxes	**877,200**	**645,966**	**(231,234)**
Tourism and Promotion	**757,200**	**782,200**	**25,000**
Economic Development Commitments	**427,000**	**345,000**	**(82,000)**
Administration	**622,500**	**839,220**	**216,720**
Aviation Tax Levy	**790,703**	**797,188**	**6,485**
Total General Government	**$ 17,007,767**	**$ 17,737,429**	**$ 729,663**



SALARIES AND WAGES
Includes salaries for full-time, part-time and seasonal employees along with over-time

EMPLOYEE BENEFITS
Primarily consists of FICA, retirement plans (IPERS and MFPRSI) and work compensation

CONTRACTUAL SERVICES
Includes employee health insurance program, TIF commitments, CDBG projects, property and casualty insurance

CAPITAL OUTLAY
Includes spend for capital equipment and depreciation in Business Type Activities (BTA).

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.

ADOPTED BUDGET SUMMARY
City Name: COUNCIL BLUFFS
Fiscal Year July 1, 2022 - June 30, 2023

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
Revenues & Other Financing Sources											
Taxes Levied on Property	1	29,340,260	16,175,642		8,818,240	0			54,334,142	50,838,378	49,183,874
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	29,340,260	16,175,642		8,818,240	0			54,334,142	50,838,378	49,183,874
Delinquent Property Taxes	4	0	0		0	0			0	0	931,982
TIF Revenues	5			3,750,082					3,750,082	4,914,221	5,113,800
Other City Taxes	6	9,045,477	12,551,822		558,771	0			22,156,070	19,577,062	25,582,285
Licenses & Permits	7	1,396,250	62,500					10,000	1,468,750	1,649,250	1,261,313
Use of Money and Property	8	407,587	649,448	0	0	0	0	5,300	1,062,335	1,036,474	883,001
Intergovernmental	9	2,140,399	11,532,126	0	1,063,083	4,275,000		0	19,010,608	44,744,327	23,757,339
Charges for Fees & Service	10	8,480,303	5,000		0	0	0	16,164,322	24,649,625	23,169,377	24,729,219
Special Assessments	11	0	166,000		0	0		0	166,000	166,919	181,788
Miscellaneous	12	1,246,010	258,500		0	0	240	38,000	1,542,750	2,407,186	3,308,770
Sub-Total Revenues	13	52,056,286	41,401,038	3,750,082	10,440,094	4,275,000	240	16,217,622	128,140,362	148,503,194	134,933,371
Other Financing Sources:											
Total Transfers In	14	18,941,556	400,000	0	462,000	22,309,460	0	0	42,113,016	38,309,283	34,940,952
Proceeds of Debt	15	0	0	0	0	6,000,000		0	6,000,000	7,797,188	5,074,354
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	117,796
Total Revenues and Other Sources	17	70,997,842	41,801,038	3,750,082	10,902,094	32,584,460	240	16,217,622	176,253,378	194,609,665	175,066,473
Expenditures & Other Financing Uses											
Public Safety	18	40,942,315	203,091	0			0		41,145,406	39,745,500	38,257,390
Public Works	19	2,363,566	9,873,675	0			0		12,237,241	11,506,158	10,736,618
Health and Social Services	20	291,167	0	0			0		291,167	351,569	145,562
Culture and Recreation	21	13,183,694	240,000	0			0		13,423,694	12,565,990	9,943,508
Community and Economic Development	22	1,038,175	2,278,857	3,004,213			0		6,321,245	7,775,538	7,692,414
General Government	23	17,091,464	645,966	0			0		17,737,430	16,835,352	16,119,409
Debt Service	24	0	0	0	10,597,448		0		10,597,448	10,537,713	10,183,052
Capital Projects	25	0	400,000	0		24,216,260	0		24,616,260	38,967,262	27,560,752
Total Government Activities Expenditures	26	74,910,381	13,641,589	3,004,213	10,597,448	24,216,260	0		126,369,891	138,285,082	120,638,705
Business Type Proprietray: Enterprise & ISF	27							19,422,346	19,422,346	19,297,598	16,861,630
Total Gov & Bus Type Expenditures	28	74,910,381	13,641,589	3,004,213	10,597,448	24,216,260	0	19,422,346	145,792,237	157,582,680	137,500,335
Total Transfers Out	29	2,416,200	26,700,178	1,146,638	0	9,150,000	0	2,700,000	42,113,016	38,309,283	34,940,952
Total ALL Expenditures/Fund Transfers Out	30	77,326,581	40,341,767	4,150,851	10,597,448	33,366,260	0	22,122,346	187,905,253	195,891,963	172,441,287
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-6,328,739	1,459,271	-400,769	304,646	-781,800	240	-5,904,724	-11,651,875	-1,282,298	2,625,186
Beginning Fund Balance July 1	33	27,404,941	37,964,606	1,167,952	1,422,670	2,778,810	63,654	160,648,355	231,450,988	232,733,286	230,108,100
Ending Fund Balance June 30	34	21,076,202	39,423,877	767,183	1,727,316	1,997,010	63,894	154,743,631	219,799,113	231,450,988	232,733,286

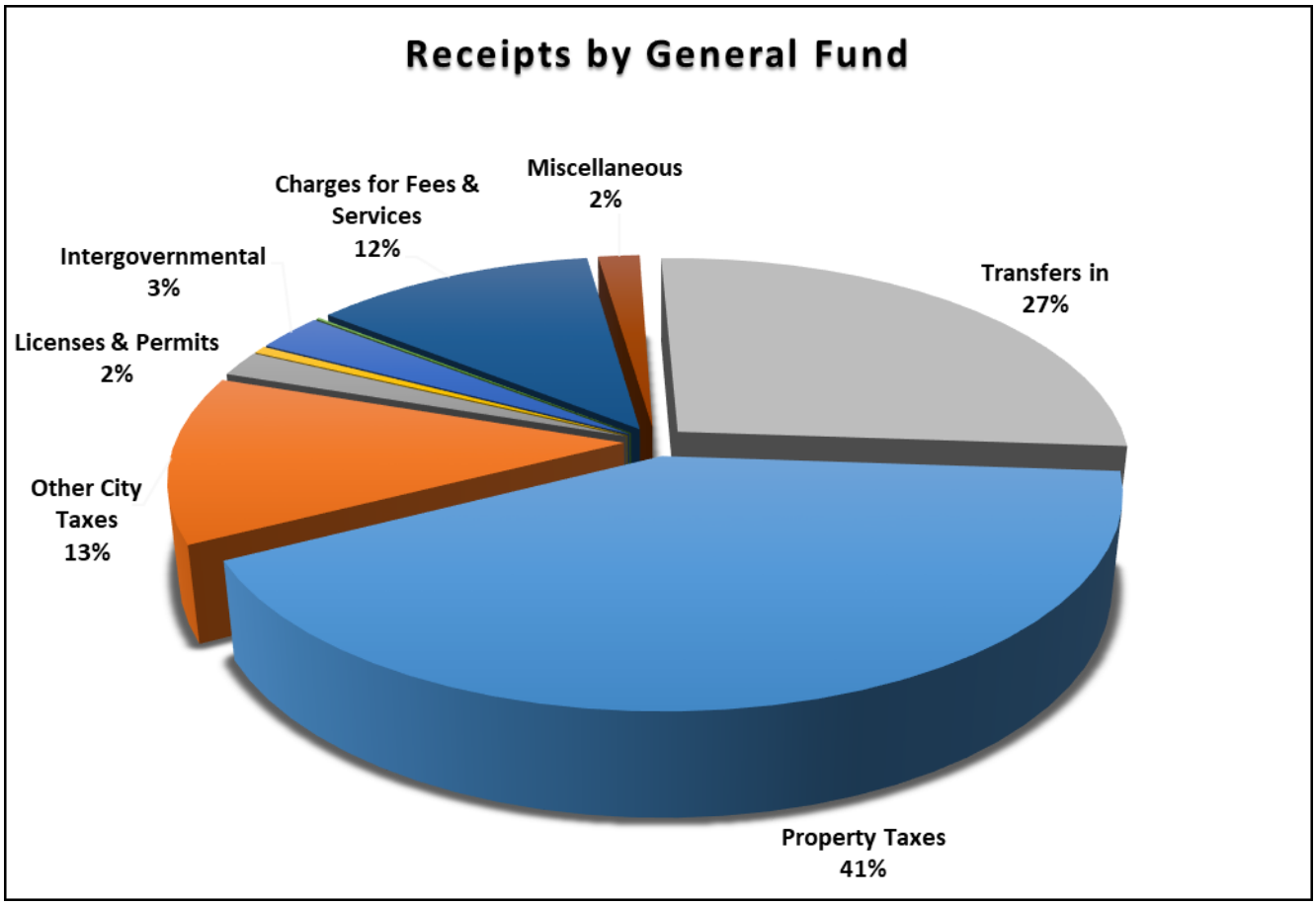
The State Budget summary reflects the entire operating budget for the City aligned by the various funds. The excess of expenditures over revenue (line 32 of the form) is primarily driven by the timing of spend vs revenue received. For example, the timing of spend for large capital improvement projects will extend over the fiscal year planned. 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.)

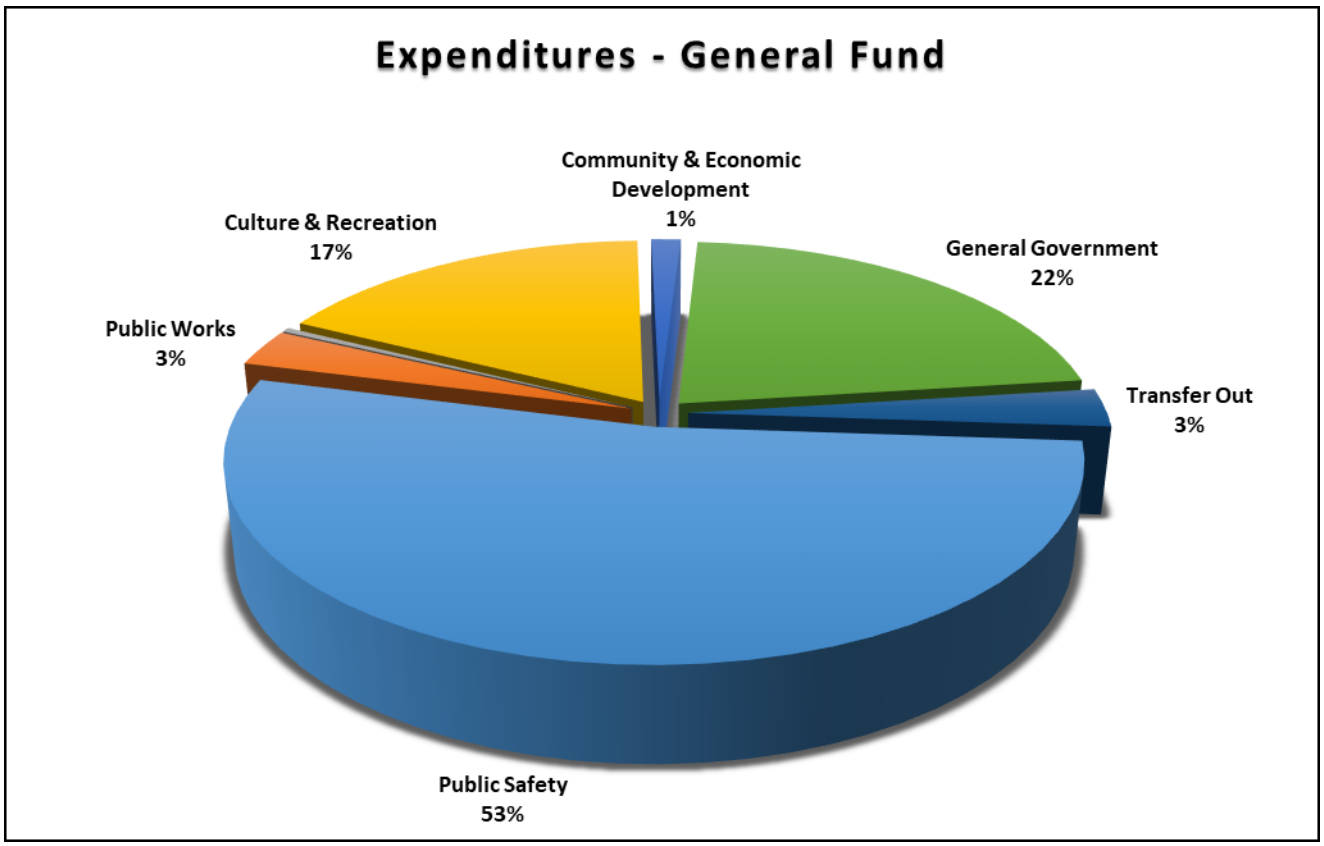
General Fund

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. Primary functions being paid for through the General Fund are Public Safety, Culture and Recreation and General Administrative.

Budget Summary
General Fund

	FY22 Budget	FY23 Budget
REVENUE & OTHER FINANCING SOURCES		
Property Taxes	$ 24,872,745	$ 29,340,260
Other City Taxes	10,797,110	9,045,484
Licenses & Permits	1,594,250	1,396,250
Use of Money & Property	382,552	407,587
Intergovernmental	4,558,962	2,040,399
Nongovernmental	140,000	100,000
Charges for Fees & Services	7,675,802	8,480,303
Miscellaneous	1,160,950	1,246,010
Transfers In	16,941,152	18,941,556
TOTAL REVENUE & OTHER FINANCING SOURCES	**$ 68,123,523**	**$ 70,997,849**
EXPENDITURES & OTHER FINANCING USES		
Public Safety	$ 39,537,130	$ 40,942,315
Public Works	2,222,718	2,363,566
Health & Social Services	351,569	291,167
Culture & Recreation	12,325,990	13,183,694
Community & Economic Development	953,030	1,038,175
General Government	16,165,567	17,091,463
Transfers Out	1,999,856	2,416,200
TOTAL EXPENDITURES & OTHER FINANCING USES	**$ 73,555,859**	**$ 77,326,581**
NET REVENUE (EXPENDITURES)	**$ (5,432,337)**	**$ (6,328,732)**


Receipts by General Fund
Miscellaneous
2%
Charges for Fees &
Services
12%
Intergovernmental
3%
Licenses & Permits
2%
Other City
Taxes
13%
Transfers in
27%
Property Taxes
41%


Expenditures - General Fund
Community & Economic
Development
1%
Culture & Recreation
17%
General Government
22%
Public Works
3%
Transfer Out
3%
Public Safety
53%

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 FY23 budget includes lease payments which are funded by the Iowa West Foundation.

Mid-America Arena and Convention Center Operating Budget

	FY22 BUDGET	FY23 BUDGET	CHANGE
Operating Revenue	$ 3,160,111	$ 3,708,383	$ 548,272
Operating Expense	3,616,194	3,975,399	(359,205)
Operating Net Loss	**(456,083)**	**(267,016)**	**189,067**
Less Management Fees	121,957	225,000	(103,043)
Net Loss	**(578,040)**	**(492,016)**	**86,024**
Property Taxes & Rollback	426,979	448,404	21,425
Net (Loss) after Property Taxes & Rollback	**$ (151,061)**	**$ (43,612)**	**$ 107,449**

Dodge Riverside Golf Operating Budget

	FY22 BUDGET	FY23 BUDGET	CHANGE
Operating Revenue	$ 1,193,932	$ 1,472,654	$ 278,722
Operating Expense	1,138,906	1,286,087	147,181
Operating Net Income	**55,026**	**186,567**	**131,541**
Less Management Fees	69,434	67,500	(1,934)
Net Income (Loss)	**$ (14,408)**	**$ 119,067**	**$ 133,475**

River's Edge Parking, LLC Parking Garage Operating Budget

	FY22 BUDGET	FY23 BUDGET	CHANGE
Iowa West Foundation Grant	$ 775,369	$ 775,369	$ -
Lease Payment	775,369	775,369	-
TIF	-	178,329	178,329
Net Total	**-**	**178,329**	**178,329**
Maintenance	98,027	104,110	6,083
Management Fees	36,000	12,000	(24,000)
Net Income (Loss)	**$ (134,027)**	**$ 62,219**	**$ 196,246**

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 separately from the City's general fund.

Summary by Fund

	CDBG/Comm Dev	Road Use	Local Option Sales Tax	Library Donations	Employee Benefits	Emergency Levy Fund	Other	Total FY23 Budget
REVENUE & FINANCING SOURCES								
Property Taxes	$ -	$ -	$ -	$ -	$ 15,823,590	$ 221,470	$ 130,582	$ 16,175,642
Other City Taxes	-	-	11,500,000	-	1,037,293	14,518	-	12,551,811
Licenses & Permits	-	62,500	-	-	-	-	-	62,500
Use of Money & Property	-	5,000	8,400	-	-	-	636,048	649,448
Intergovernmental	1,753,000	9,000,000	-	25,000	539,673	7,553	11,900	11,337,126
Nongovernmental	-	-	-	195,000	-	-	-	195,000
Charges for Fees & Services	-	5,000	-	-	-	-	-	5,000
Special Assessments	-	-	-	-	-	-	166,000	166,000
Miscellaneous	208,500	30,000	-	20,000	-	-	-	258,500
Transfers In	-	-	400,000	-	-	-	-	400,000
TOTAL REVENUE & FINANCING SOURCES	**$ 1,961,500**	**$ 9,102,500**	**$ 11,908,400**	**$ 240,000**	**$ 17,400,556**	**$ 243,541**	**$ 944,530**	**$ 41,801,027**
EXPENDITURES & FINANCING USES								
Public Safety	$ -	$ -	$ -	$ -	$ -	$ -	$ 203,091	$ 203,091
Public Works-Road Use	-	9,873,675	-	-	-	-	-	9,873,675
Culture & Recreation - Library	-	-	-	240,000	-	-	-	240,000
Community & Economic Development	2,780,857	-	-	-	-	-	140,000	2,920,857
General Government	-	-	-	-	-	-	645,966	645,966
Debt Service	-	-	-	-	-	-	-	-
Capital Projects	-	-	400,000	-	-	-	-	400,000
Transfers Out	-	500,000	7,475,000	-	18,481,637	243,541	-	26,700,178
TOTAL EXPENDITURES & FINANCING USES	**$ 2,780,857**	**$10,373,675**	**$ 7,875,000**	**$ 240,000**	**$ 18,481,637**	**$ 243,541**	**$ 989,057**	**$ 40,983,767**
Net Revenue (Expenditures)	**$ (819,357)**	**$(1,271,175)**	**$ 4,033,400**	**$ -**	**$ (1,081,081)**	**$ -**	**$ (44,527)**	**$ 817,260**

Special Revenue Fund – Community Dev Block Grant (CDBG)/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 community 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 over 600 miles of streets, as well as alleys, 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 general 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 includes smaller special revenue funds which includes Bass Pro, City Drainage District funds and a Self-Supported Municipal Improvement District (SSMID).

Special Revenue Fund – ARPA

The ARPA fund provided relief due to the impact of Covid-19 pandemic.

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.

Budget Summary
TIF Revenues

	FY22 Budget	FY23 Budget	Change
Tax Increment Revenue	$ 4,914,221	$ 3,750,082	$ (1,164,139)
TOTAL REVENUE & OTHER FINANCING SOURCES	**$ 4,914,221**	**$ 3,750,082**	**$ (1,164,139)**

TIF Expenditures

	FY22 Budget	FY23 Budget	Change
Payment to Developers	$ 2,078,691	$ 2,166,213	$ 87,522
Bond Payment (Marketplace)	836,000	836,000	-
Expense Reimbursement	15,913	224,120	208,207
Transfer to Capital Projects	1,539,743	462,518	(1,077,225)
Transfer to Debt Service	443,874	462,000	18,126
TOTAL EXPENDITURES & OTHER FINANCING USES	**$ 4,914,221**	**$ 4,150,851**	**$ (763,370)**
NET REVENUE (EXPENDITURES)	**$ -**	**$ (400,769)**	**$ (400,769)**

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. $6.0 million of general obligation bonds for FY23 capital projects will be issued early in FY23. 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

	FY22 BUDGET	FY23 BUDGET	CHANGE
Property Tax Levy	$ 9,318,076	$ 9,664,715	$ 346,639
Nongovernmental Grant	775,369	775,369	-
Transfer In Debt Payments	443,874	462,000	18,126
Total Debt Service Revenue	**$ 10,537,319**	**$ 10,902,084**	**$ 364,765**

DEBT SERVICE EXPENDITURES

	FY22 BUDGET	FY23 BUDGET	CHANGE
Bond Payments	$ 9,762,344	$ 9,822,079	$ 59,735
Lease Payments	775,369	775,369	-
Total Debt Service Payments	**$ 10,537,713**	**$ 10,597,448**	**$ 59,735**

Statutory Debt Capacity Update

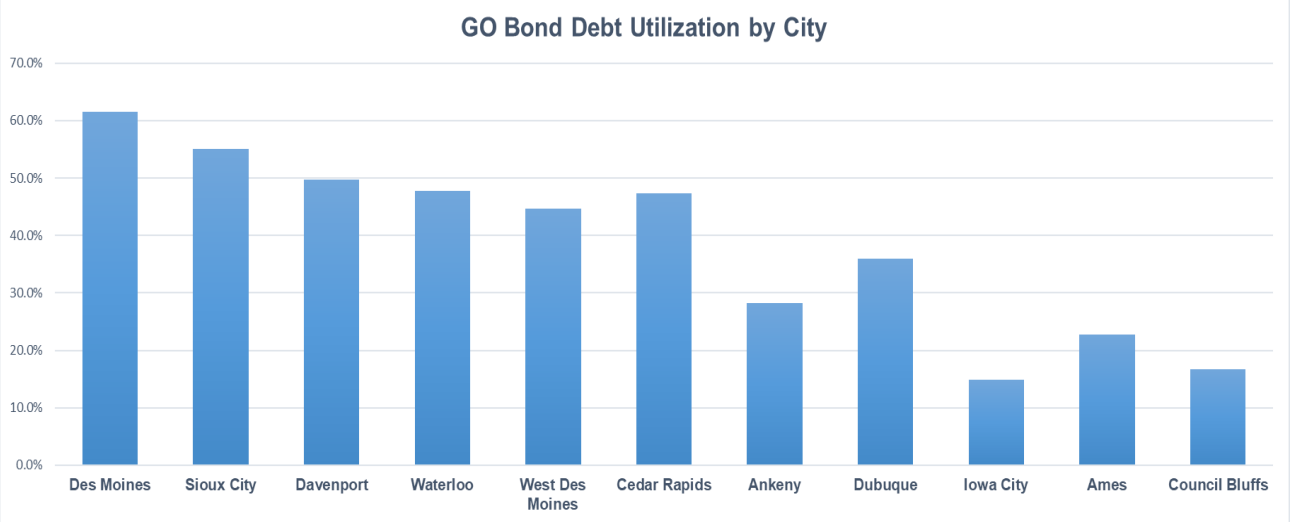
The Iowa Constitution stipulates the debt of a community may not exceed 5% of the Actual Assessed Value of the Taxable Property within the city or town. General obligation bonds, TIF debt and leases paid from the general fund are included as indebtedness of the City under the statutory debt limit. Below is the debt capacity calculation for the City:

City of Council Bluffs
Debt Capacity Calculation

100% Assessed Value of property, January 1, 2021:	$ 6,436,718,171
Statutory Debt limit	5%
Debt Limit	$ 321,835,909
Outstanding GO Debt, TIF Debt, Loan and Legal Settlement Debt	$ 48,324,661
Fund Balance available for Debt repayment	(2,571,535)
Projected Net Debt Outstanding June 30, 2022	$ 45,753,126
Legal Debt Margin Utilized	14.22%

GO Bond Debt Capacity Used 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.



As of June 30, 2021

City	Population	100% Valuation ($)	Debt Limit	GO Debt Capacity in Use	% of Debt Capacity Used for GO Bonds
Des Moines	214,133	$ 15,853,558,927	$ 792,677,946	$ 487,460,000	61.5%
Sioux City	85,797	$ 5,877,752,954	$ 293,887,648	$ 161,734,999	55.0%
Davenport	101,724	$ 8,195,553,445	$ 409,777,672	$ 203,845,000	49.7%
Waterloo	67,314	$ 4,328,740,388	$ 216,437,019	$ 103,400,000	47.8%
West Des Moines	68,723	$ 10,126,622,153	$ 506,331,108	$ 225,845,000	44.6%
Cedar Rapids	137,710	$ 13,045,916,513	$ 652,295,826	$ 308,940,000	47.4%
Ankeny	67,887	$ 7,917,095,920	$ 395,854,796	$ 111,645,000	28.2%
Dubuque	59,667	$ 5,185,970,569	$ 259,298,528	$ 93,261,259	36.0%
Iowa City	74,828	$ 7,255,239,209	$ 362,761,960	$ 53,935,000	14.9%
Ames	66,427	$ 5,516,177,632	$ 275,808,882	$ 62,654,999	22.7%
Council Bluffs	62,799	$ 6,436,718,171	$ 321,835,909	$ 53,728,829	**16.7%**

Sources:
United States Census 2020 Population
State of Iowa Department of Management as of 1/1/2021 (100% Valuation)
Iowa Department of Management Annual Financial Reports Fiscal Year June 30, 2021

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.

	FY23 BUDGET
REVENUE & FINANCING SOURCES	
Federal Grants	$ 75,000
State Grants	3,200,000
County Contribution	-
Nongovernment Grants	1,000,000
Donations and Other Payments	-
Proceeds of Debt	6,000,000
Transfers In	13,159,400
TOTAL REVENUE & FINANCING SOURCES	**$ 23,434,400**

	FY23 BUDGET
EXPENDITURES & FINANCING USES	
Levee Certification Projects	$ 3,200,000
Public Works Street Projects	10,400,000
Community Development Projects	3,955,000
Parks & Recreation Projects	2,980,000
MidAmerica Center Projects	1,407,000
IT Software & Hardware	700,000
Fire Projects	1,120,000
Police Projects	4,260
Building Maintenance Projects	400,000
GO Bonds Expense	50,000
TOTAL EXPENDITURES & FINANCING USES	**$ 24,216,260**

CAPITAL PROJECTS EXPENDITURES TO REVENUE RECONCILIATION

Total Revenue & Financing Sources	$ 23,434,400
Total Expenditures & Financing Uses	24,216,260
Expenditures over Revenue	(781,860)
Bond Cost and Misc Project	54,260
Plus revenue received in prior years (GO Bonding)	950,000
TIF revenue collected in FY22 for prior year spend	(222,400)
Net Expenditures & Revenue	$ (0)

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.

Proprietary Fund - Sewer

The City of Council Bluffs operates approximately 286 miles of sanitary sewer and 217 miles of storm sewers. The City maintains 22 sanitary and 15 storm sewer pump stations. Sewer rates were first increased in FY22 with a planned increase over the next 5 years, outlined in the Schedule of Fees.

	FY22 BUDGET	FY23 BUDGET
REVENUE & FINANCING SOURCES		
Charges for Services	$ 9,287,500	$ 9,987,500
Miscellaneous	15,375	15,500
TOTAL REVENUE & FINANCINC SOURCES	**$ 9,302,875**	**$ 10,003,000**
EXPENSES & FINANCING USES		
Sewer Operations & Maintenance	$ 7,558,260	$ 7,712,014
Sewer Equipment	192,500	337,000
Sewer Capital Improvement Loan	355,268	-
Transfers Out	175,000	2,150,000
Total Expdenditures	**8,281,028**	**10,199,014**
Depreciation Expense	4,400,000	4,400,000
TOTAL EXPENSES & FINANCING USES	**$ 12,681,028**	**$ 14,599,014**
NET REVENUE (EXPENSES)	**$ (3,378,153)**	**$ (4,596,014)**

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. Refuse collection rates were first increased in FY22 with a planned increase over the next 3 years, outlined in the Schedule of Fees.

	FY22 BUDGET	FY23 BUDGET
REVENUE & FINANCING SOURCES		
Charges for Refuse Collection	$ 5,211,751	$ 5,210,072
Sale of Recyclables & Other Services	953,870	966,750
Rents & Royalties	5,300	5,300
Miscellaneous	10,000	10,000
TOTAL REVENUE & FINANCING SOURCES	**$ 6,180,921**	**$ 6,192,122**
EXPENDITURES & FINANCING USES		
Refuse Disposal	$ 3,626,586	$ 3,840,505
Recycling Center Operations	2,509,984	2,767,827
Recycling Center Equipment	380,000	55,000
Total Expenditures	**$ 6,516,570**	**$ 6,663,332**
Depreciation Expense	275,000	275,000
TOTAL EXPENDITURES & FINANCING USES	**$ 6,791,570**	**$ 6,938,332**
NET REVENUE (EXPENSES)	**$ (610,649)**	**$ (746,210)**

Supplemental Schedules

Transfer Detail (Interfund and Intrafund)

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	330,000	Transfer TIF revenue for 2016B bond payment relates to Bunge
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)	Playland Park TIF	Capital	Capital Projects	9,942	Expense Reimbursement
Tax Increment Financing (TIF)	Playland Park TIF	Capital	Capital Projects	200,000	River's Edge Development Project
Tax Increment Financing (TIF)	Playland Park TIF	General	General-River's Edge Parking Garage	178,329	River's Edge Parking Garage Maintenance Expense
Tax Increment Financing (TIF)	Playland Park TIF	General	General-CAM Expense	28,000	River's Edge CAM Agreement
Tax Increment Financing (TIF)	W. Broadway TIF	Capital	Capital Projects	12,518	First Ave Project
Tax Increment Financing (TIF)	Metro Crossing TIF	General	General-Community Dev	5,849	Expense Reimbursement
Tax Increment Financing (TIF)	Downtown TIF	Capital	Capital Projects	250,000	FY23 CIP
BTA	Sewer	Capital	Capital Projects	2,150,000	FY23 CIP
BTA	Refuse	Capital	Capital Projects	550,000	FY23 CIP
Special Revenue	Local Option Sales Tax	Capital Projects	Capital Projects	7,075,000	FY23 CIP
Special Revenue	Road Use Tax	Capital Projects	Capital Projects	500,000	FY23 CIP
Capital	GO Bonding	Capital	Capital Projects	6,950,000	FY23 CIP
Special Revenue	Local Option Sales Tax	Special Revenue	LOST Projects	400,000	FY23 CIP
Capital	Levee Project	Capital	Capital Projects	2,200,000	FY23 CIP
General	Gaming	Capital	Capital Projects	2,187,000	FY23 CIP
General	General - Parks	Capital	Capital Projects	225,000	FY23 CIP
Special Revenue	Emergency Levy	General	General	243,541	General funding
Special Revenue	Employee Benefit Levy	General	General-Employee Benefits	18,481,637	Fund Employee Benefits
General	General - Police	General	General Police Projects	4,200	Bullet Proof Vest Funding
			Total Transfers	**42,113,016**	

Capital Improvement Program FY23 approved by Council on December 13, 2021
Complete approved FY23 Capital Improvement Program (CIP) can be found at:
https://www.councilbluffs-ia.gov/149/Finance

PROJECT #	PROJECT TITLE	DESCRIPTION	Current Year Project Cost	Notes/Further information
Building Maintenance			**$8,807,000**	
BM-23-01	MAC Roof Replacement - Phase III	Replace failing roof	$1,200,000	Gaming
BM-23-02	MAC Parking Lot Rehab - Phase IV	Replacement of City owned lots	$1,000,000	Gaming
BM-23-03	MAC Ballroom/Prefunction Lighting	New dimmer controller and lighting	$207,000	Gaming
BM-23-04	UP Museum Exterior Handrails & Fire Escapes	Replace, repair, and paint exterior handrails and fire escapes	$200,000	
BM-23-05	City Hall Mechanical Upgrade	Replacement and rehabilation of building mechanical systems	$6,000,000	Other=TBD
BM-23-06	Bass Pro Parking Lot	Repair Parking Lots	$100,000	
BM-23-07	Fire Station Vehicle Exhaust Systems	Replace plymovent vehicle exhaust systems at all stations	$100,000	
Community Development Department			**$4,200,000**	
CD-23-01	FIRST AVE Program (Furthering Interconnections, Revitalization, Streetscapes, Transportation, and Aesthetics for a Vibrant Economy)	Acquisitions/demolition/trail/infrastructure/studies; Trail Phase II, Design Phase III, demo & site clean up	$2,800,000	Other=2021B GO Bonds
CD-23-02	Downtown projects	Acquisitions/demolition/infrastructure/studies/faça de grants	$200,000	
CD-23-03	22nd Avenue/South 6th Street	Infrastructure	$900,000	Axne/ARPA
CD-23-04	Affirmatively Furthering Fair Housing (AFFH) study	required study for Federal CDBG program	$175,000	CDBG/Gaming
CD-23-06	Sanitary Sewer Study	Plan for new growth areas	$125,000	Other=Sewer
Fire Department			**$1,120,000**	
FD-23-01	SCBA Replacement	Self Contained Breathing Apparatus	$620,000	
FD-23-02	Truck 22 Replacement	Repair or replace damaged truck	$500,000	
Police Department			**$2,283,751**	
PD-23-01	City Radio Project	Upgrade and replacement of portable and mobile radions in the City	$2,283,751	ARPA
IT			**$700,000**	
IT-23-01	Safety and Security	Parameter cameras at City Hall and pump stations; Cyber security	$80,000	Gaming
IT-23-02	Infrastructure & Services	Fiber, network switches, servers, storage	$170,000	GO Bonds/Gaming
IT-23-03	Mobile Technology	MDTs and tablets	$100,000	Gaming
IT-23-04	Software Licensing	Software renewals; permit/licensing software implementation	$350,000	Gaming

PROJECT #	PROJECT TITLE	DESCRIPTION	Current Year Project Cost	Notes/Further information
Parks and Recreation Department			**$3,350,000**	
PR-23-01	City Wide Parking Lot Upgrades	The Design And Engineering Of Parking Lot Upgrades For Sunset, Katelman, Roberts, And Valley View	$ 85,000	Parks Admin Operating
PR-23-02	City Wide Trail Upgrades	Lake Manawa Trail	$ 485,000	
PR-23-03	Fall Color Corridor Phase III	Develop Design And Construction Drawings For Phase III - 16Th Ave To South Expressway	$ 15,000	Parks Admin Operating
PR-23-04	Aquatics Modernization And Repair	Improvements To Pirate Cove Building Structure And Chlorination System	$ 100,000	
PR-23-05	Bahnsen Park Replica Baseball Field (Yankee Stadium)	Develop A Replica Field (Dimensions And Layout) Of Yankee Stadium (Stan Bahnsen Played For The Yankees)	$ 300,000	
PR-23-06	Roberts Park Sports Court Reahbilitation	New Asphalt Surface, Repair Sub Base, Acrylic Surfacing, New Fence, Ada Access	$ 95,000	
PR-23-07	Park Monument Sign Replacement	Replace Existing Monument/ Entry Signs In The Parks	$ 25,000	Parks Admin Operating
PR-23-08	Sunset Park Master Plan	Develop A Master Plan For Future Development In Sunset Park	$ 85,000	Parks Admin Operating
PR-23-09	Spring Color Corridor	Designing Of A Spring Color Corridor Using Spring Blooming Trees And Shrubs	$ 95,000	Parks Admin Operating
PR-23-10	Peterson Park Playground Replacement	Replace Existing Playground With New Structure, Safety Surface, Inclusive Features.	$ 345,000	
PR-23-11	Manawa City Park Upgrade Playground Replacement	Replace Existing Playground With New Structure, Safety Surface, Inclusive Features.	$ 405,000	
PR-23-12	Roberts Park Restroom And Shelter Renovation - Phase I	Design And Engineering, Develop Construction Costs For New Restrooom And Shelter	$ 65,000	Parks Admin Operating
PR-23-13	Valley View Dog Park, Phase II	Construct A New Dog Park	$ 300,000	
PR-23-14	Council Bluffs Recreation Complex Facility Maintenance Yard Improvements	Improvements To Existing Facility To Include Security Fence, Outdoor Storage And Parking Lot Modifications	$ 375,000	
PR-23-15	Eastern Hills Trail Stop Park, Phase II - Parking Lot Construction	Construct Parking Lot	$ 350,000	
PR-23-16	Fairmount Park Design Development Phase I	Develop Design And Engineering Drawings	$ 150,000	Parks Admin Operating
PR-23-17	First Avenue Trailhead Park And Playground - Phase I	Design And Engineeering Of A New Trail Park And Playground With New Restroom	$ 75,000	Parks Admin Operating
Public Works Department			**$37,750,000**	
PW-23-01	Infrastructure Maintenance	Emergency Repairs	$200,000	
PW-23-04	Infrastructure Management	Stormwater Detention Study - West End flooding	$200,000	
PW-23-05	NPDES PH II Program Management	Citywide MS4 permit - storm sewer improvements	$100,000	
PW-23-06	Levee Certification Program			
	Program Management	Consultant Services	$250,000	FMP
	Geotech MR_6	Seepage improvements to Missouri River Levee	$14,750,000	Other TBD
	M2.1 Seepage	Seepage improvements to Missouri River Levee	$350,000	FMP
	Geotech MC_1	Stability improvements to Mosquito Creek Levee	$1,000,000	
	Geotech MC_2	Seepage Improvements to Mosquito Creek Levee	$1,600,000	FMP
PW-23-08	30th Ave Sewer Rehab - Phase I	San. Sewer - Indian Creek to S. 11th St	$750,000	Other = Sewer
PW-23-09	E Manawa Sewer Rehab - Phase XI	Pavement, sewer	$1,250,000	Other = Sewer
PW-23-10	Gifford Road Reconstruction - Phase I	Pavement resurfacing, S. 35th St south of Vets Hwy to 55th Ave	$500,000	
PW-23-11	28th St Storm Sewer Rehab - Phase III	Pavement, sewer	$2,000,000	
PW-23-12	Trailridge Street Reconstruction	Pavement, sewer - Grand Ave to Mount Vernon	$1,525,000	Other = Sewer
PW-23-13	Benton Street Bridge over Indian Creek	Anticipated IDOT bridge funds	$1,650,000	
PW-23-14	Sewer Rehab - Insitu Lining	Sanitary Sewer, 25th Ave, 11th St, 7th St	$450,000	Other = Sewer
PW-23-15	Vine Street Parking Lot Expansion	Construct additional parking west of existing lot (25 stalls)	$250,000	Other = Downtown TIF
PW-23-16	Pump Station Rehab	Replace pump at River Road Storm Station	$275,000	
PW-23-17	Pump Station Rehab	Air Scrubber upgrades at 6th Ave and 21st & K Sanitary Stations	$500,000	
PW-23-19	Land Acquisition for Recycling Center	Purchase additional land for potentail facility expansion	$550,000	Other = Refuse
PW-23-20	Perry Road Culvert Replacement	Storm sewer and road repair	$600,000	
PW-23-21	IDOT Payment for N.28th St Storm	Payment 1 of 3	$900,000	
PW-23-22	IDOT Payment for UPRR Bridge	Payment 1 of 5	$500,000	
PW-23-23	I-80 Standby Generator	Backup power for sanitary sewer pump station	$500,000	ARPA
PW-23-24	WPCP Centrifuge Replacement	Replace two units for biosolids separation	$900,000	ARPA
PW-23-25	Kanesville Sanitary Sewer Extension	Railroad Ave to I-80, sewer improvements to support growth	$1,600,000	ARPA, Other = Development cost share
PW-23-26	College Road Reconstruction	Pavement, sewer - Railroad Ave to Kanesville	$4,600,000	ARPA
Total			**$58,210,751**	