

77-714

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION - FY 2019 - AMENDMENT #1

To the Auditor of POLK County, Iowa:

The City Council of Ankeny in said County/Counties met on 3/11/2019, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. 2019-

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30 2019
(AS AMENDED LAST ON N/A.)

Be it Resolved by the Council of the City of Ankeny

Section 1. Following notice published 2/22/2019

and the public hearing held, 3/11/2019 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

| | | Total Budget as certified or last amended | Current Amendment | Total Budget after Current Amendment |
|--|-----------|---|----------------------|--|
| Revenues & Other Financing Sources | | | | |
| Taxes Levied on Property | 1 | 36,042,246 | 0 | 36,042,246 |
| Less: Uncollected Property Taxes-Levy Year | 2 | 0 | 0 | 0 |
| Net Current Property Taxes | 3 | 36,042,246 | 0 | 36,042,246 |
| Delinquent Property Taxes | 4 | 0 | 0 | 0 |
| TIF Revenues | 5 | 7,285,358 | -307,201 | 6,978,157 |
| Other City Taxes | 6 | 3,317,853 | -39,000 | 3,278,853 |
| Licenses & Permits | 7 | 1,636,400 | 50,000 | 1,686,400 |
| Use of Money and Property | 8 | 1,111,749 | 920,200 | 2,031,949 |
| Intergovernmental | 9 | 10,317,671 | 956,723 | 11,274,394 |
| Charges for Services | 10 | 34,613,827 | 61,219 | 34,675,046 |
| Special Assessments | 11 | 1,000 | 800 | 1,800 |
| Miscellaneous | 12 | 8,124,008 | -1,972,739 | 6,151,269 |
| Other Financing Sources | 13 | 24,545,000 | 5,167,000 | 29,712,000 |
| Transfers In | 14 | 19,532,724 | -85,528 | 19,447,196 |
| Total Revenues and Other Sources | 15 | 146,527,836 | 4,751,474 | 151,279,310 |
| Expenditures & Other Financing Uses | | | | |
| Public Safety | 16 | 20,239,796 | 146,621 | 20,386,417 |
| Public Works | 17 | 6,058,559 | 62,091 | 6,120,650 |
| Health and Social Services | 18 | 29,000 | -4,000 | 25,000 |
| Culture and Recreation | 19 | 7,203,168 | 73,751 | 7,276,919 |
| Community and Economic Development | 20 | 3,369,214 | 104,022 | 3,473,236 |
| General Government | 21 | 3,813,464 | 47,119 | 3,860,583 |
| Debt Service | 22 | 21,894,834 | -57,167 | 21,837,667 |
| Capital Projects | 23 | 43,514,166 | 10,663,517 | 54,177,683 |
| Total Government Activities Expenditures | 24 | 106,122,201 | 11,035,954 | 117,158,155 |
| Business Type / Enterprises | 25 | 27,059,920 | 200,978 | 27,260,898 |
| Total Gov Activities & Business Expenditures | 26 | 133,182,121 | 11,236,932 | 144,419,053 |
| Transfers Out | 27 | 19,532,724 | -85,528 | 19,447,196 |
| Total Expenditures/Transfers Out | 28 | 152,714,845 | 11,151,404 | 163,866,249 |
| Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year | 29 | -6,187,009 | -6,399,930 | -12,586,939 |
| Beginning Fund Balance July 1 | 30 | 101,094,964 | 19,072,090 | 120,167,054 |
| Ending Fund Balance June 30 | 31 | 94,907,955 | 12,672,160 | 107,580,115 |

Passed this 11th day of March 2019
(Day) (Month/Year)

Signature
City Clerk/Finance Officer

Signature
Mayor

RE-ESTIMATED REVENUES DETAIL

RE-ESTIMATED Fiscal Year Ending

2019

Fiscal Years

| (A) | (B) | GENERAL (C) | SPECIAL REVENUES (D) | TIF SPECIAL REVENUES (E) | DEBT SERVICE (F) | CAPITAL PROJECTS (G) | PERMANENT (H) | PROPRIETARY (I) | RE-ESTIMATED 2019 (J) | ACTUAL 2018 (K) |
|--|-----|----------------|----------------------------|-----------------------------------|------------------------|----------------------------|------------------|--------------------|-----------------------------|-----------------------|
| REVENUES & OTHER FINANCING SOURCES | | | | | | | | | | |
| Taxes Levied on Property | 1 | 20,940,721 | 1,962,082 | | 13,139,443 | | | | 36,042,246 | 34,046,760 |
| Less: Uncollected Property Taxes - Levy Year | 2 | | | | | | | | 0 | 0 |
| Net Current Property Taxes (line 1 minus line 2) | 3 | 20,940,721 | 1,962,082 | | 13,139,443 | 0 | | | 36,042,246 | 34,046,760 |
| Delinquent Property Taxes | 4 | | | | | | | | 0 | 350 |
| TIF Revenues | 5 | | | 6,978,157 | | | | | 6,978,157 | 7,937,674 |
| Other City Taxes: | | | | | | | | | | |
| Utility Tax Replacement Excise Taxes | 6 | 177,148 | 16,607 | | 103,798 | | | | 297,553 | 327,236 |
| Utility franchise tax (Iowa Code Chapter 364.2) | 7 | 1,524,000 | | | | | | | 1,524,000 | 1,514,960 |
| Parimutuel wager tax | 8 | | | | | | | | 0 | 0 |
| Gaming wager tax | 9 | | | | | | | | 0 | 0 |
| Mobile Home Taxes | 10 | 16,300 | 1,000 | | 9,000 | | | | 26,300 | 27,777 |
| Hotel/Motel Taxes | 11 | 1,431,000 | | | | | | | 1,431,000 | 1,389,024 |
| Other Local Option Taxes | 12 | | | | | | | | 0 | 0 |
| Subtotal - Other City Taxes (lines 6 thru 12) | 13 | 3,148,448 | 17,607 | | 112,798 | 0 | | | 3,278,853 | 3,258,997 |
| Licenses & Permits | 14 | 1,676,400 | | | | | | 10,000 | 1,686,400 | 2,080,766 |
| Use of Money & Property | 15 | 1,412,867 | 23,700 | 65,000 | 90,000 | 200,000 | | 240,382 | 2,031,949 | 1,265,090 |
| Intergovernmental: | | | | | | | | | | |
| Federal Grants & Reimbursements | 16 | 43,000 | | | | 150,000 | | | 193,000 | 2,715,768 |
| Road Use Taxes | 17 | | 6,660,956 | | | | | | 6,660,956 | 6,966,167 |
| Other State Grants & Reimbursements | 18 | 634,984 | 60,971 | | 356,064 | 2,104,816 | | | 3,156,835 | 1,164,972 |
| Local Grants & Reimbursements | 19 | 622,146 | 28,457 | | | 613,000 | | | 1,263,603 | 563,937 |
| Subtotal - Intergovernmental (lines 16 thru 19) | 20 | 1,300,130 | 6,750,384 | 0 | 356,064 | 2,867,816 | | 0 | 11,274,394 | 11,410,844 |
| Charges for Fees & Service: | | | | | | | | | | |
| Water Utility | 21 | | | | | | | 12,167,303 | 12,167,303 | 11,621,091 |
| Sewer Utility | 22 | | | | | | | 15,040,537 | 15,040,537 | 15,150,142 |
| Electric Utility | 23 | | | | | | | | 0 | 0 |
| Gas Utility | 24 | | | | | | | | 0 | 0 |
| Parking | 25 | | | | | | | | 0 | 0 |
| Airport | 26 | | | | | | | | 0 | 0 |
| Landfill/Garbage | 27 | | | | | | | | 0 | 0 |
| Hospital | 28 | | | | | | | | 0 | 0 |
| Transit | 29 | | | | | | | | 0 | 0 |
| Cable TV, Internet & Telephone | 30 | | | | | | | | 0 | 0 |
| Housing Authority | 31 | | | | | | | | 0 | 0 |
| Storm Water Utility | 32 | | | | | | | 2,233,260 | 2,233,260 | 2,011,489 |
| Other Fees & Charges for Service | 33 | 3,440,946 | 21,000 | | | | | 1,772,000 | 5,233,946 | 5,525,054 |
| Subtotal - Charges for Service (lines 21 thru 33) | 34 | 3,440,946 | 21,000 | | 0 | 0 | 0 | 31,213,100 | 34,675,046 | 34,307,776 |
| Special Assessments | 35 | 1,000 | | | | 800 | | | 1,800 | 79,988 |
| Miscellaneous | 36 | 690,918 | 1,818,473 | | | 1,597,878 | | 2,044,000 | 6,151,269 | 10,479,470 |
| Other Financing Sources: | | | | | | | | | | |
| Regular Operating Transfers In | 37 | 2,091,000 | 52,000 | | 1,933,843 | 9,484,508 | | 18,000 | 13,579,351 | 22,033,234 |
| Internal TIF Loan Transfers In | 38 | | | | 5,867,845 | | | | 5,867,845 | 6,367,102 |
| Subtotal ALL Operating Transfers In | 39 | 2,091,000 | 52,000 | 0 | 7,801,688 | 9,484,508 | 0 | 18,000 | 19,447,196 | 28,400,336 |
| Proceeds of Debt (Excluding TIF Internal Borrowing) | 40 | | | | | 29,191,882 | | 520,118 | 29,712,000 | 25,740,669 |
| Proceeds of Capital Asset Sales | 41 | | | | | | | | 0 | 737,300 |
| Subtotal-Other Financing Sources (lines 36 thru 38) | 42 | 2,091,000 | 52,000 | 0 | 7,801,688 | 38,676,390 | 0 | 538,118 | 49,159,196 | 54,878,305 |
| Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) | 43 | 34,702,430 | 10,645,246 | 7,043,157 | 21,499,993 | 43,342,884 | 0 | 34,045,600 | 151,279,310 | 159,746,020 |
| Beginning Fund Balance July 1 | 44 | 19,755,733 | 10,984,435 | 1,838,454 | 2,399,178 | 59,631,370 | 0 | 25,557,884 | 120,167,054 | 92,803,776 |
| TOTAL REVENUES & BEGIN BALANCE (lines 41+42) | 45 | 54,458,163 | 21,629,681 | 8,881,611 | 23,899,171 | 102,974,254 | 0 | 59,603,484 | 271,446,364 | 252,549,796 |

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2019

Fiscal Years

| GOVERNMENT ACTIVITIES (A) | (B) | GENERAL (C) | SPECIAL REVENUE (D) | TIF SPECIAL REVENUES (E) | DEBT SERVICE (F) | CAPITAL PROJECTS (G) | PERMANENT (H) | PROPRIETARY (I) | RE-ESTIMATED 2019 (J) | ACTUAL 2018 (K) |
|-------------------------------------|-----|----------------|---------------------------|-----------------------------------|------------------------|----------------------------|------------------|--------------------|-----------------------------|-----------------------|
| PUBLIC SAFETY | | | | | | | | | | |
| Police Department/Crime Prevention | 1 | 8,788,870 | 1,990,078 | | | | | | 10,778,948 | 8,828,653 |
| Jail | 2 | | | | | | | | 0 | 0 |
| Emergency Management | 3 | 50,799 | | | | | | | 50,799 | 48,049 |
| Flood Control | 4 | | | | | | | | 0 | 0 |
| Fire Department | 5 | 3,633,498 | 43,830 | | | | | | 3,677,328 | 2,549,683 |
| Ambulance | 6 | 4,278,870 | | | | | | | 4,278,870 | 2,960,913 |
| Building Inspections | 7 | 1,479,378 | | | | | | | 1,479,378 | 1,336,123 |
| Miscellaneous Protective Services | 8 | 105,794 | | | | | | | 105,794 | 95,992 |
| Animal Control | 9 | 15,300 | | | | | | | 15,300 | 6,543 |
| Other Public Safety | 10 | | | | | | | | 0 | 0 |
| TOTAL (lines 1 - 10) | 11 | 18,352,509 | 2,033,908 | | | | 0 | | 20,386,417 | 15,825,956 |
| PUBLIC WORKS | | | | | | | | | | |
| Roads, Bridges, & Sidewalks | 12 | | 3,933,392 | | | | | | 3,933,392 | 3,093,739 |
| Parking - Meter and Off-Street | 13 | | | | | | | | 0 | 0 |
| Street Lighting | 14 | | 668,000 | | | | | | 668,000 | 626,642 |
| Traffic Control and Safety | 15 | | 567,532 | | | | | | 567,532 | 477,087 |
| Snow Removal | 16 | | 442,811 | | | | | | 442,811 | 557,850 |
| Highway Engineering | 17 | | | | | | | | 0 | 0 |
| Street Cleaning | 18 | | | | | | | | 0 | 0 |
| Airport (if not Enterprise) | 19 | 508,915 | | | | | | | 508,915 | 442,828 |
| Garbage (if not Enterprise) | 20 | | | | | | | | 0 | 0 |
| Other Public Works | 21 | | | | | | | | 0 | 0 |
| TOTAL (lines 12 - 21) | 22 | 508,915 | 5,611,735 | | | | 0 | | 6,120,650 | 5,198,146 |
| HEALTH & SOCIAL SERVICES | | | | | | | | | | |
| Welfare Assistance | 23 | | | | | | | | 0 | 0 |
| City Hospital | 24 | | | | | | | | 0 | 0 |
| Payments to Private Hospitals | 25 | | | | | | | | 0 | 0 |
| Health Regulation and Inspection | 26 | | | | | | | | 0 | 0 |
| Water, Air, and Mosquito Control | 27 | | | | | | | | 0 | 0 |
| Community Mental Health | 28 | | | | | | | | 0 | 0 |
| Other Health and Social Services | 29 | 25,000 | | | | | | | 25,000 | 13,545 |
| TOTAL (lines 23 - 29) | 30 | 25,000 | 0 | | | | 0 | | 25,000 | 13,545 |
| CULTURE & RECREATION | | | | | | | | | | |
| Library Services | 31 | 1,641,108 | 25,000 | | | | | | 1,666,108 | 1,532,407 |
| Museum, Band and Theater | 32 | | | | | | | | 0 | 0 |
| Parks | 33 | 1,713,998 | 1,000 | | | | | | 1,714,998 | 1,481,082 |
| Recreation | 34 | 1,728,706 | 7,000 | | | | | | 1,735,706 | 1,502,735 |
| Cemetery | 35 | 600 | | | | | | | 600 | 600 |
| Community Center, Zoo, & Marina | 36 | 68,350 | | | | | | | 68,350 | 47,126 |
| Other Culture and Recreation | 37 | 2,091,157 | | | | | | | 2,091,157 | 1,944,234 |
| TOTAL (lines 31 - 37) | 38 | 7,243,919 | 33,000 | | | | 0 | | 7,276,919 | 6,508,184 |

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

| | | RE-ESTIMATED | | | | Fiscal Year Ending | | 2019 | | Fiscal Years | |
|---|-----|--------------|------------|-----------|------------|--------------------|-----------|-------------|--------------|--------------|--|
| GOVERNMENT ACTIVITIES CONT. | | GENERAL | SPECIAL | TIF | DEBT | CAPITAL | PERMANENT | PROPRIETARY | RE-ESTIMATED | ACTUAL | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | 2019 | 2018 | |
| | | | | | | | | | 2019 | 2018 | |
| COMMUNITY & ECONOMIC DEVELOPMENT | | | | | | | | | | | |
| Community Beautification | 39 | | | | | | | | 0 | 0 | |
| Economic Development | 40 | 409,556 | | | | | | | 409,556 | 297,771 | |
| Housing and Urban Renewal | 41 | 28,512 | | | | | | | 28,512 | 7,294 | |
| Planning & Zoning | 42 | 962,872 | | | | | | | 962,872 | 771,781 | |
| Other Com & Econ Development | 43 | 560,574 | 13,525 | 1,498,197 | | | | | 2,072,296 | 1,738,152 | |
| | 44 | | | | | | | | | | |
| TOTAL (lines 39 - 44) | 45 | 1,961,514 | 13,525 | 1,498,197 | | | 0 | | 3,473,236 | 2,814,998 | |
| GENERAL GOVERNMENT | | | | | | | | | | | |
| Mayor, Council, & City Manager | 46 | 1,082,062 | | | | | | | 1,082,062 | 957,927 | |
| Clerk, Treasurer, & Finance Adm. | 47 | 883,179 | | | | | | | 883,179 | 797,122 | |
| Elections | 48 | | | | | | | | 0 | 0 | |
| Legal Services & City Attorney | 49 | | | | | | | | 0 | 0 | |
| City Hall & General Buildings | 50 | 205,011 | | | | | | | 205,011 | 62,120 | |
| Tort Liability | 51 | | | | | | | | 0 | 0 | |
| Other General Government | 52 | 1,690,331 | | | | | | | 1,690,331 | 1,485,930 | |
| TOTAL (lines 46 - 52) | 53 | 3,860,583 | 0 | 0 | | | 0 | | 3,860,583 | 3,303,099 | |
| DEBT SERVICE | | | | 29,250 | 21,808,417 | | | | 21,837,667 | 24,944,104 | |
| Gov Capital Projects | 55 | | | | | 43,975,683 | | | 43,975,683 | 16,361,520 | |
| TIF Capital Projects | 56 | | | | | 10,202,000 | | | 10,202,000 | 5,530,788 | |
| TOTAL CAPITAL PROJECTS | | 0 | 0 | 0 | | 54,177,683 | 0 | | 54,177,683 | 21,892,308 | |
| TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54) | | 31,952,440 | 7,692,168 | 1,527,447 | 21,808,417 | 54,177,683 | 0 | | 117,158,155 | 80,500,340 | |
| BUSINESS TYPE ACTIVITIES | | | | | | | | | | | |
| Proprietary: Enterprise & Budgeted ISF | | | | | | | | | | | |
| Water Utility | 59 | | | | | | | 9,116,789 | 9,116,789 | 7,413,120 | |
| Sewer Utility | 60 | | | | | | | 10,089,096 | 10,089,096 | 9,288,103 | |
| Electric Utility | 61 | | | | | | | | 0 | 0 | |
| Gas Utility | 62 | | | | | | | | 0 | 0 | |
| Airport | 63 | | | | | | | | 0 | 6,543 | |
| Landfill/Garbage | 64 | | | | | | | | 0 | 0 | |
| Transit | 65 | | | | | | | | 0 | 0 | |
| Cable TV, Internet & Telephone | 66 | | | | | | | | 0 | 0 | |
| Housing Authority | 67 | | | | | | | | 0 | 0 | |
| Storm Water Utility | 68 | | | | | | | 729,627 | 729,627 | 504,497 | |
| Other Business Type (city hosp., ISF, parking, etc.) | 69 | | | | | | | 2,587,351 | 2,587,351 | 2,250,241 | |
| Enterprise DEBT SERVICE | 70 | | | | | | | 4,738,035 | 4,738,035 | 3,739,377 | |
| Enterprise CAPITAL PROJECTS | 71 | | | | | | | | 0 | 280,185 | |
| Enterprise TIF CAPITAL PROJECTS | 72 | | | | | | | | 0 | 0 | |
| TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68) | | | | | | | | 27,260,898 | 27,260,898 | 23,482,066 | |
| TOTAL ALL EXPENDITURES (lines 58+74) | | 31,952,440 | 7,692,168 | 1,527,447 | 21,808,417 | 54,177,683 | 0 | 27,260,898 | 144,419,053 | 103,982,406 | |
| Regular Transfers Out | 75 | 5,335,000 | 3,710,508 | | | | | 4,533,843 | 13,579,351 | 22,033,234 | |
| Internal TIF Loan Transfers Out | 76 | | | 5,867,845 | | | | | 5,867,845 | 6,367,102 | |
| Total ALL Transfers Out | | 5,335,000 | 3,710,508 | 5,867,845 | 0 | 0 | 0 | 4,533,843 | 19,447,196 | 28,400,336 | |
| Total Expenditures and Other Fin Uses (lines 73+74) | | 37,287,440 | 11,402,676 | 7,395,292 | 21,808,417 | 54,177,683 | 0 | 31,794,741 | 163,866,249 | 132,382,742 | |
| | | | | | | | | | | | |
| Ending Fund Balance June 30 | | 17,170,723 | 10,227,005 | 1,486,319 | 2,090,754 | 48,796,571 | 0 | 27,808,743 | 107,580,115 | 120,167,054 | |

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.