

# **City of Atkins**

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**FISCAL YEAR 2023-2024 BUDGET**

# Goal

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*Atkins City Government is committed to serving the public with integrity, and to enhancing the progress of growth for the citizens now and in the future by maintaining a vision and commitment to make Atkins a better place to live and work.*

# Elected Officials

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## **Mayor**

- Bruce Visser

## **City Council**

- EJ Bell
- Julie DeMeulenaere
- Jim Koehn
- Samantha Petersen\*
- Shawn Steffen

- \*Mayor Pro-Tem

# City Officials

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## APPOINTED OFFICIALS

### City Administrator/City Clerk

- Kelly Groskurth

### Deputy Clerk

- Amy Breese

### Fire Chief

- Dan Rammelsberg

### City Attorney

- Holly Corkery

## DEPARTMENT HEADS

### Building Official/Zoning Administrator

- Jerry Michaels

### Library Director

- Pamela Duball

### Parks

- Jarrod Tomlinson

### Street Superintendent

- Jarrod Tomlinson

### Wastewater Superintendent

- Todd Damon

### Water Superintendent

- Todd Damon

# Items Influencing Budget Development

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City Council Goals and Priorities

Property Valuations

Capital Improvement Plans

Levy Rate Restrictions

Staffing and Labor Costs

Departmental Budgets



# Budget Breakdown by Category

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	<u>BUDGET</u>	<u>PER CAPITA</u>
○ Public Safety	\$288,550	\$140.35
○ Public Works	\$460,400	\$223.93
○ Culture & Recreation	\$341,550	\$166.12
○ Comm. Beau./Econ. Dev.	\$159,235	\$77.45
○ General Government	\$513,250	\$249.64
○ Business Type Activities	\$1,547,231	\$752.54
○ Debt Service	\$657,716	\$319.90
○ Capital Projects	\$3,500,000	\$1,702.33
<b>TOTAL</b>	<b>\$7,467,932</b>	<b>\$3,632.26</b>

# Public Safety

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	BUDGET	PER CAPITA
Sheriff's Department	\$80,000	\$38.91
Fire Department	\$185,700	\$90.32
Animal Control	\$500	\$0.24
Building Inspections	\$22,350	\$10.87
<b>Public Safety Total:</b>	<b>\$288,550</b>	<b>\$140.34</b>

\* Includes employee benefits from General Fund

# Public Safety

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- Total Budget - \$288,550
  - \$80,000 Township revenues
  - \$4,000 Building Permit Revenues
  - \$1,350 Employee Benefit Levy
  - \$77,190 Local Option Sales Tax
- Employee Benefit Expenses - \$1,350
- Large Equipment - \$70,000
- Medical Equipment - \$40,000





# Public Works

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	BUDGET	PER CAPITA
Roadway Maintenance*	\$384,400	\$186.96
Street Lighting	\$32,000	\$15.56
Traffic Safety	\$15,000	\$7.30
Snow & Ice Control	\$25,000	\$12.16
Street Cleaning	\$4,000	\$1.94
Transfers (RUTF to Debt)	\$5,000	\$2.43
Public Works Total:	\$465,400	\$226.35

\* Includes: General Fund and Local Option Sales Tax Expenses

# Public Works Road Use Tax Fund

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- Total Budget - \$465,400
- Revenues – \$250,000
  - Based on \$121.59 per capita formula (2020 Census of 2,056)
  - Bond Proceeds(anticipated in FYE 2023) \$200,000
- Transfers Out - \$5,000 total
  - Debt Service - \$5,000
- Employees – 3 FTEs



# Public Works

## Road Use Tax Fund

### Roadway Maintenance

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#### Street Expenses

- Total Budget - \$465,400\*
- Salaries & Benefits - \$103,100\*
- Vehicle Fuel - \$12,000
- Vehicle Repair/Maintenance - \$17,000
- Street Maintenance Supplies - \$10,000
- Snow Removal - \$25,000
- Operations - \$32,200
- Equipment Lease \$9,240

\*Includes employee benefits from Special Revenues Fund and transfer out to debt services

#### Proposed Street Improvements:

- Annual Maintenance Plan - \$100,000
  - Includes Chip Sealing / Crack Sealing / Striping
  - 2<sup>nd</sup> St. Btwn A & B – PCC work
  - 2<sup>nd</sup> St. over culvert btwn A & B Ave
- Phase one of Pond inlet Swale \$28,000
- Multiple Storm Intakes \$8,200
- Equipment Requests \$32,500
- Transfer Out to Debt Service \$5,000

# Culture & Recreation

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	BUDGET	PER CAPITA
Library	\$180,650*	\$87.86
Parks & Recreation	\$160,900*	\$78.26
<b>Total Culture &amp; Recreation:</b>	<b><u>\$341,550</u></b>	<b><u>\$166.12</u></b>

\*Includes employee benefits from special revenues fund

# Culture & Recreation

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## Library

- Total Budget - \$180,650\*
  - Employees – 5 PTEs
    - Salaries & Benefits - \$93,700\*
  - New Books \$11,000
  - Replace Patron Computers \$10,700
  - Summer Reading Program \$3,000
  - Adult/Children Programs \$1,500
  - Building Rent \$19,200

\*Includes employee benefits from special revenues fund

# Culture & Recreation

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## Parks & Recreation

- Total Budget - \$160,900
- Employees – 2 FTEs and 3-5 Seasonal PTEs
- Salaries & Benefits      \$98,900 includes seasonal emps
- Buildings/Grounds      \$20,000
- Equipment Lease      \$9,240
- Equipment – Mower      \$10,000

\*Includes employee benefits from special revenues fund

# Community Beautification/Economic Development

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	BUDGET	PER CAPITA
Community Beautification	\$10,000	\$4.86
Economic Development	\$25,000	\$12.16
Planning & Zoning	\$25,000	\$12.16
TIF Rebate Agreement	\$99,235	\$48.26
<b>Community/Econ. Dev. Total</b>	<b><u>\$159,235</u></b>	<b><u>\$77.44</u></b>

\* Stone Ridge Development agreement. Actual rebate cost will equal TIF revenues received from Stone Ridge Development TIF District.

# Community Beautification/Economic Development

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## Community Beautification

- Total Budget - \$10,000
  - Watermelon Days: Fireworks/dumpsters
  - Holiday Light repairs
  
- Source of Revenue is General Fund



# Community Beautification/Economic Development

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## Economic Development / Planning and Zoning / TIF Rebates

- Total Budget - \$149,235
- Main source of revenue is TIF & General Fund
- Engineering Costs -
  - Reviewing Plats, boundary changes, and lot splits
  - Providing economic development leads infrastructure information
  - Reviewing proposed developments
- Comprehensive Planning
  - Parks and Open Space
- TIF Rebates Agreement – Stone Ridge Development

# General Government

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	BUDGET	PER CAPITA
Legislative (elec. officials/elections)*	\$19,250	\$9.36
Administration*	\$421,000	\$204.76
Liability*	\$75,000	\$36.48
<b>General Government</b>	<b><u>\$515,250</u></b>	<b><u>\$250.60</u></b>

\* Includes employee benefits and tort from special funds

# General Government

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## Legislative

- Total Budget - \$19,250\*
- Salaries for Elected Officials - \$15,000
- Training/Travel/Conference - \$3,000
  - Iowa League of Cities Conference

## Administration

- Total Budget - \$416,000
- Employees – 3 FTEs
- Salaries & Benefits - \$237,000\*
- IT/Computer Services - \$44,000
  - Software Annual Support
  - IT computer services including offsite backups
- Consultant/Professional Services - \$70,000
  - City Attorney \$50,000
  - Audit Costs \$20,000
- Building Maintenance/Utilities \$31,000
- General Operational Costs \$34,000

# Business Type Activities

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	BUDGET	PER CAPITA
○ Water Department -	\$551,000	\$267.99
○ Sewer Department -	\$305,250	\$148.47
○ Solid Waste -	\$265,000	128.89
○ Sewer Debt -	\$250,981	\$122.07
○ Capital Projects (Design)	\$175,000	\$85.12
<b>Business Type Total -</b>	<b>\$1,547,231</b>	<b>\$752.54</b>

# Water Department

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- Total Revenues – \$378,000
  - FYE 23 Transfer In - \$273,000 ARPA Grant
  - FYE 23 Bond Proceeds - \$220,000
  - FYE 24 SRF Design Loan \$250,000
- Total Expenditures - \$726,000
- Salaries & Benefits - \$111,700
- Replace Water Hydrants - \$40,000
- Water Treatment Supplies - \$125,000
- Capital Improvement Projects:
  - Design Water Tower \$125,000
  - Well locations \$50,000

# Water Department

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- Water Rate Increase – July 1, 2023: Per Ordinance 226
  - Increase minimum from 26.25 to 32.15
  - Increase from \$6.80/1000 gallons to \$6.90/1000 gallons

# Wastewater Department

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- Total Revenues - \$638,000\*
  - Includes Sewer Debt Fee Revenue
  
- Total Expenditures - \$556,231
  - Salaries & Benefits - \$66,300
  - Cleaning & Televising - \$25,000
  - Utility Expense - \$100,000
  - Lab Expense - \$13,000
  - UV Lamps - \$10,000
  - Equipment Cost - \$19,240
  - Operations cost \$71,000
    - Includes: supplies, generator maintenance/pump maintenance, sludge removal, bld maintenance, etc.
  
- Sewer Debt Payments - \$250,981

# Solid Waste Collection

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January 1, 2023, Collection Contractor cost per household changed to one rate for all residential properties

Total Budget: \$265,000

Collection Contract	\$187,000
Landfill	\$70,000
Clean up Days	\$8,000



# Local Option Sales Tax (LOST)

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## Revenues

- LOST Revenues- \$100,000
- 70% Comm. Betterment \$70,000
- 10% Fire Department - \$10,000
- 10% Parks - \$10,000
- 10% Debt Relief - \$10,000

## Expenditures

- LOST Expenditures - \$107,190
- Transfer Outs:
  - Transfer out to Debt Service \$45,000
  - Transfer out to General for parks \$30,000
  - Transfer out to General for Fire Dept \$77,190
    - Including transfer for Jaws of Life
    - Including transfer for Cardiac Monitor

# Equipment:

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Rental of Equipment FYE 2022 was \$20,000

Rental of Equipment FYE 2023 to date is \$17,500

- Cost to Purchase All Attachments requested: \$59,489
- Cost Monthly cost to rent attachments requested: \$13,596
- Cost to rent requested attachments for 7 months: \$95,172

Total Cost to Purchase Requested Attachments \$58,300

- Excavator Attachments: Breaker, Plate compactor, 36" Ditch Bucket
- Skid Loader Attachments: Pickup Broom, Brush Cutter, Stump Grinder, Landscape Tiller

# Debt Service Fund

## Debt Payments for FY23/24

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○ 2015A Go Bond	\$151,588
○ 2016A GO Bonds	\$108,300
○ 2016 GO-SRF Sewer	\$111,320
○ Also listed on SRF Slide	
○ 2022A GO Bonds	\$84,345
○ 2023A Pre-Levy	\$202,763

**Total \$658,316**

### Funding Source

○ T.I.F Revenue -	\$259,888
○ Road Use Tax Fund -	\$5,000
○ Local Option Sales Tax -	\$45,000
○ Debt Service Levy -	\$348,428

**Total \$658,316**

# State Revolving Fund (SRF) Debt Issuance

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<u>Bond</u>	<u>Payment</u>	<u>Payment Source</u>	<u>Expiration</u>
○ 2016 Sewer GO SRF	\$111,320	Debt Levy	FY36
○ 2016 Sewer SRF	\$250,980	Sewer Revenues	FY37

# How Does Atkins Compare to Other Towns with Populations of 2000 – 2924?\*

City	Population	Taxable Valuation	Levy Rate	City	Population	Taxable Valuation	Levy Rate
FAIRFAX	2,828	135,294,492	8.10000	ROCK RAPIDS	2,611	90,894,605	14.21000
CASCADE	2,386	117,404,076	8.93036	IDA GROVE	2,051	80,860,074	14.40428
EPWORTH	2,023	65,622,939	9.75787	JESUP	2,508	107,711,051	14.43180
MITCHELLVILLE	2,485	63,524,904	9.89653	SUMNER	2,030	62,246,102	14.50357
KALONA	2,630	115,254,400	10.37192	POSTVILLE	2,503	51,532,533	14.76582
ELY	2,328	100,539,718	10.94693	HAWARDEN	2,700	61,112,093	14.89102
NORTHWOOD	2,072	62,780,179	10.97453	BELLE PLAINE	2,330	70,361,181	15.67842
HUDSON	2,546	103,068,360	11.35679	GRUNDY CENTER	2,796	102,213,458	15.69598
ALTA	2,087	66,344,894	11.49289	WEST UNION	2,490	83,920,544	15.89163
BELLEVUE	2,363	103,604,313	11.71477	BRITT	2,044	68,235,350	16.19913
HULL	2,384	77,262,756	12.31458	COLFAX	2,255	60,904,775	16.31388
LISBON	2,233	99,727,484	12.51097	LA PORTE CITY	2,284	63,675,859	16.80653
PARKERSBURG	2,015	77,116,563	12.53491	BLOOMFIELD	2,682	81,078,301	17.30061
ONAWA	2,906	86,183,035	12.62874	SIBLEY	2,860	70,545,922	17.50128
WEST BRANCH	2,509	153,020,406	13.22028	MADRID	2,802	87,921,958	17.60652
MARENGO	2,435	75,215,929	13.37293	BELMOND	2,463	77,452,618	17.84003
LAKE MILLS	2,143	47,954,416	13.43143	TOLEDO	2,369	74,289,850	18.03248
WILTON	2,924	105,582,597	13.51036	AUDUBON	2,053	62,495,603	18.40821
ATKINS	2,056	83,104,549	13.96362	CLARION	2,810	81,523,284	18.93808
WAPELLO	2,084	60,058,019	14.05061	SAC CITY	2,063	59,865,672	19.14746
GREENFIELD	2,062	72,418,267	14.05063	MISSOURI VALLEY	2,678	93,385,480	19.27385
OGDEN	2,007	67,609,927	14.09916	ELDORA	2,663	59,123,579	21.86355
CENTER POINT	2,579	103,671,742	14.20458	ROCKWELL CITY	2,240	37,812,270	23.17684

\*Atkins is FY 23/24 proposed City Levy Rate \* all other cities based on FY22/23 City Levy Rates

# Conclusion

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The budget proposal is a culmination of policies and practices used to provide services efficiently and effectively to the residents of Atkins.

# FUND DESCRIPTIONS USED BY THE CITY

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- General Fund (001)
  - The General Fund includes the following departments Law Enforcement, Fire, Emergency Management, Animal Control, Roadway Maintenance, Library, Parks, Recreation, Special Events (WD), Community Beautification, Economic Development, Building & Housing, Planning & Zoning, Legislative, Administration, and General Government. Money to fund the General Fund activities comes primarily from property taxes and program related charges.
- Road Use Tax Fund (110)
  - This is money collected from excise taxes on motor fuel sales and other transportation related sources by the State. This fund is restricted for use only on streets related expenditures.
- Employee Benefits Fund (112)
  - This is property tax revenue collected for paying employee benefits for General Fund and Road Use Tax Fund employees.

# FUND DESCRIPTIONS USED BY THE CITY

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- **Emergency Levy Fund (119)**
  - The Emergency Levy is property tax revenue that is collected above and beyond the capped \$8.10 General Fund Levy. This levy is capped at \$0.27/\$1,000 of taxable value and is required to be transferred to the General Fund, and has the same uses as the General Fund.
- **Local Option Sales Tax Fund (121)**
  - This is the money collected from the City's 1% local option tax. This is a voted on tax and the money must be used as follows: 70% Community Betterment, 20% Fire Department and Parks, 10% Property Tax Relief
- **Tax Increment Fund (125)**
  - This is money collected from the incremental value added to a set base valuation for land in the urban renewal area.



# FUND DESCRIPTIONS USED BY THE CITY

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- Debt Service Fund (200)
  - Property taxes are receipted into this fund for the repayment of debt issued by the City. Bond proceeds are also received into this fund and then transferred out to the corresponding project funds.
- Capital Projects Fund (301)
  - This fund is used to track smaller capital project revenues and expenditures. These are typically larger, one-time projects that require a separate fund for tracking.
- American Rescue Plan Fund (303)
  - This fund will be used to track the funds received from the American Rescue Plan and the related expenditures.
- Derecho Recovery (310)
  - This fund is used to track the funds received from Insurance and FEMA and the related expenditures for Derecho Recovery

# FUND DESCRIPTIONS USED BY THE CITY

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- Water Fund (600)
  - This fund is for revenues and expenditures related to the Water Department.
- Water Capital Improvements Fund (602)
  - This fund is for revenues and expenditures related to the Water Department's capital improvements.
- Sewer Fund (610)
  - This fund is for revenues and expenditures related to the Sewer Department.
- Sewer Capital Improvements Fund (612)
  - This capital project fund is for the revenues and expenditures related to capital improvements to the sewer system and at the Wastewater Treatment Plant.
- Sewer Debt Service Fund (615)
  - This fund is to track revenues and expenditures for the Sewer Department's revenue bonds. 110% of the annual payment for revenue bonds must be held in reserve.