

CITY OF MARSHALLTOWN
COUNCIL AGENDA
CITY HALL COUNCIL CHAMBERS
10 W STATE STREET
JANUARY 28, 2019, 5:30 P.M.

A. NOTICE TO PUBLIC

The Mayor and City Council welcome comment from the public during discussion of any of the agenda items. You are required to step to the microphone, state your name and address for the record and to limit the time used to present your remarks 3 minutes or less in order that others may be given the opportunity to speak. All speakers shall speak clearly and direct their comments to the Mayor and City Council and not to any Councilor specifically. It is at the discretion of the Mayor and Council to respond to specific questions and comments or to have staff respond during the meeting.

B. CALL TO ORDER

Mayor Joel T.S. Greer

C. PLEDGE OF ALLEGIANCE

D. ROLL CALL

Cahill, Gowdy, Hoop, Isom, Lamer, Martin, Wirin.

1. Parks & Recreation Director, Geoff Hubbard
2. Fire Department: Promotion Fire Marshall Josh Warnell And New Firefighter Christopher Case.

E. MAYOR, COUNCIL AND ADMINISTRATOR COMMENTS

1. Years Of Service
Randy Kessler - 30 years

F. CONSENT AGENDA

1. Set Special Meeting For February 4, 2019, At 12:00 Noon Regarding Budget
2. Approve 1/13/2019, Council Minutes And Bill List, \$1,171,423.36

Documents:

[2019-01-14_Council-minutes.pdf](#)
[2019-01-28_BillList.pdf](#)

3. Receipt Of Building Permit Report, December 2018

Documents:

[Building_Report_1218.pdf](#)

4. RESOLUTION 2019-013 APPROVING A 28E AGREEMENT FOR PROVIDING FIRE AND CONFINED SPACE RESCUE SERVICES TO THE IOWA VETERANS HOME

Contract for services between the City of Marshalltown Fire Department and the Iowa Veterans Home for fire and confined space services for FY 2019-2020.

Documents:

[01-28-2019_2019-013_IVH FIRE AGREEMENT.pdf](#)
[01-28-2019-2019_013_RES APPV 28E IVH FIRE AGREEMENT.pdf](#)

5. Approve Alcohol License Renewals - March Renewals

Vaughn's Pub, Jiffy Convenience Stores, Elmwood Country Club, Golden Karen, LLC, Yesway #1148, Wandering Creek Golf Course, Fareway Stores, Inc #467, Food & Gas Mart, Dollar General Store #2019, Dollar General Store #4206, Depot Liquor & Grocery, Kwik Star #706.

Approve addition of Sunday Sales to existing license for Abarrotes La Salud, 17 N 1st St.

6. RESOLUTION 2019-021 TO APPROVE AN AGREEMENT OF THE ASSIGNMENT AND ASSUMPTION AND FIRST AMENDMENT TO THE OFFER TO BUY REAL ESTATE AND ACCEPTANCE FROM COHEN-ESREY

Documents:

[Res to Approve Revised Purchase Agreement Cohen Esrey.pdf](#)
[CEDG - Main Street Lofts - Assignment and Assumption and First Amendment....pdf](#)

G. RESOLUTIONS

1. Resolution 2018-202 Authorizing Sale Of City-Owned Property Located At 22 North Center Street - TABLED

Documents:

[01-28-2019_2018-202_11-12-2018_2018-202_Memo PH Sale 22 N Center St.pdf](#)
[01-28-2019_2018-202_11-12-2018_2018-202_Res tabled Sale 22 N Center St.pdf](#)
[01-28-2019_2018-202_11-12-2018_2018-202_YSS Response PH Sale 22 N Center St.pdf](#)
[01-28-2019_2018-202_11-12-2018_2018-202_Eaton offer PH Sale 22 N Center St.pdf](#)
[01-28-2019_2018-202_11-12-2018_2018-202_2018HoldHrgDisposPoliceStation Marshalltown 422742-35-v1.pdf](#)

2. RESOLUTION 2019-014 AUTHORIZING AN AGREEMENT WITH EIDE BAILLY LLP TO CONTINUE TO PROVIDE AUDIT SERVICES FOR THE CITY OF MARSHALLTOWN FOR FISCAL YEARS ENDING JUNE 30,2019 AND JUNE 30 , 2020

Documents:

[Extend Audit Services Memo.pdf](#)
[EideBailly Audit Bid.pdf](#)
[01-28-2019_2019-014_Resolution Approving Extension of Audit Services.pdf](#)

3. RESOLUTION 2019-015 APPROVING THE FY2018 ANNUAL FINANCIAL REPORT FOR THE CITY OF MARSHALLTOWN

Documents:

[CAFR memo.pdf](#)
[Resolution Approving Annual Financial Report for FY2018.pdf](#)
[CAFR FY2018.pdf](#)

4. RESOLUTION 2019-016 APPROVING CONTRACTS FOR PROPERTY ACQUISITION, PERMANENT AND TEMPORARY EASEMENT ACQUISITION, AND PAYMENT OF LANDSCAPE DAMAGES FOR THE HIGH STREET DRAINAGE IMPROVEMENTS PROJECT NO. BLD 17001

Documents:

[Res Acquisition of ROW Easements High St.pdf](#)

5. RESOLUTION 2019-017 ORDERING CONSTRUCTION OF THE HIGH STREET DRAINAGE PROJECT IN THE CITY OF MARSHALLTOWN, IOWA, SETTING PUBLIC HEARING ON PROPOSED PLANS, SPECIFICATIONS, FORM OF CONTRACT AND ESTIMATED COST AND DIRECTING PUBLICATION OF NOTICE TO BIDDERS, BEING PROJECT NUMBER BLD17001

Documents:

[High Street01232019111835_001.pdf](#)
[Res Order Construction High St Drainage.pdf](#)

6. RESOLUTION 2019-018 APPROVING CONTRACTS FOR PROPERTY ACQUISITION, PERMANENT AND TEMPORARY EASEMENT ACQUISITION, AND PAYMENT OF LANDSCAPE DAMAGES FOR THE 2017 MANHOLE AND POINT REPAIR PROJECT NO. 59016002

Documents:

[01-28-2019_2019-018_Res Acq of ROW easement Manhole and Pt Repair.pdf](#)

7. RESOLUTION 2019-019 ORDERING CONSTRUCTION OF THE MANHOLE & POINT REPAIR PROJECT IN THE CITY OF MARSHALLTOWN, IOWA, SETTING PUBLIC HEARING ON PROPOSED PLANS, SPECIFICATIONS, FORM OF CONTRACT AND ESTIMATED COST AND DIRECTING PUBLICATION OF NOTICE TO BIDDERS, BEING PROJECT NUMBER 59016002

Documents:

[2019 01 22 - 2017 Manhole and Point Repair Project Schedule.pdf](#)
[Res Order Construction 2018 Microsurfacing STR 18001.pdf](#)
[01-28-2019_2019-019_2019 01 22 - 240715A - Project timeline 59016002.pdf](#)

8. RESOLUTION 2019-020 APPROVING AN AGREEMENT FOR PROFESSIONAL SERVICES WITH CLAPSADDLE-GARBER ASSOCIATES, INC. TRL19002 IN THE CITY OF MARSHALLTOWN, IOWA, IN THE AMOUNT OF \$151,500.00

Documents:

[Professional Services agreement Reso.pdf](#)
[01-22-2019_CGA ESA 12th Ave Shared Use Path Memo.pdf](#)

H. **DISCUSSION**

1. Discontinue The Waiving Of Residential Building Permit And Demolition Permit Fees

Documents:

[012819_Building Permit Fees.pdf](#)

2. Discussion Of The Coliseum Renovation Project

Documents:

[Memo on Coliseum Renovation.pdf](#)
[190124 MAR Veterans Coliseum Feasibility Study.pdf](#)

3. BUDGET FY2020

1. Budget FY2020: General Fund And Local Option Sales Tax

Documents:

[General Funds Budget Memo.pdf](#)
[Index of General Funds and Functions.pdf](#)
[Budget Comparison Report for Funds 001 and 010 and 050.pdf](#)
[Local Option Sales Tax Budget.pdf](#)
[Operating Budget for new police and fire building.pdf](#)

2. Budget FY2020: CIP & Capital Expenditure Purchases (2nd Draft)

Documents:

[1.25.19 CIP 2nd Draft Memo.pdf](#)
[FY19.FY23 CIP 2nd Draft.pdf](#)

I. **PUBLIC COMMENT**

Members of the public may make comments on any item which was not on the agenda during this time. The speaker shall approach the microphone, and state his or her name and address. Comments shall be limited to three minutes, unless a longer comment is authorized by the Mayor. The speaker shall direct comments to the Mayor and to the Council as a whole. The Mayor and Councilors shall not engage in discussion or debate on items raised by members of the public, and no action may be taken on items raised in public comments in order to comply with open meetings laws.

J. **ADJOURN**

Please visit the City's website for the complete agenda packet and to subscribe to agenda notices and department news. www.marshalltown-ia.gov

Council Proceedings
January 14, 2019

Mayor Greer called the meeting to order at 5:30 PM, January 14, 2019, in the Council Chambers at 10 W State Street and led the pledge of allegiance. Roll call- Present: Cahill, Gowdy, Hoop, Isom, Lamer, Martin and Wirin.

CONSENT AGENDA:

Wirin moved to adopt the consent agenda: Approve Council Minutes, 12/26/2018, And Bill List \$2,247,333.17; Approve October 2018 Financial Statements; RESOLUTION 2009-001 APPROVING THE RENEWAL OF 28E AGREEMENT BY AND BETWEEN THE CITY OF MARSHALLTOWN, IOWA AND THE STATE OF IOWA, IOWA VETERANS HOME, RELATING TO POLICE PROTECTION AT THE IOWA VETERANS HOME, MARSHALLTOWN, IOWA, FOR TWO FISCAL YEARS BEGINNING JULY 1, 2019, AND ENDING JUNE 30, 2021; RESOLUTION 2019-002 AUTHORIZING POLICE OFFICER HIRING INCENTIVE FOR IOWA LAW ENFORCEMENT ACADEMY (ILEA) CERTIFIED OFFICERS; RESOLUTION 2019-003 AUTHORIZING POLICE OFFICER RECRUITMENT INCENTIVES FOR CITY OF MARSHALLTOWN EMPLOYEES; RESOLUTION 2019-004 RESCINDING PORTIONS OF RESOLUTION 2011-007 TO REMOVE A \$250,000 RESERVE REQUIREMENT FROM FUND 031 BUILDING MAINTENANCE FUND; RESOLUTION 2009-005 MOVING THE FINANCIAL ACCOUNTING OF THE COLISEUM FROM FUND 050 COLISEUM TO FUND 001 GENERAL FUND; RESOLUTION 2018-006 DESIGNATING UNALLOCATED SOLID WASTE MANAGEMENT ASSESSMENTS TO FUND 355 THE DANGEROUS AND DILAPIDATED BUILDING FUND; RESOLUTION 2019-008 APPROVING AGREEMENT BY AND BETWEEN THE CITY OF MARSHALLTOWN, IOWA, AND MARSHALL COUNTY, FOR BRIDGE CONSTRUCTION SERVICES; Approve Just A Cut, New Tree Trimmer Application Pending Insurance Certificate And Iowa Sales Tax Number; second by Gowdy. Motion carried 7-0.

The council considered RESOLUTION 2019-007 APPROVING THE CREATION OF A FULL-TIME TRANSIT DRIVER AND PART-TIME JANITOR IN FISCAL YEAR 2019. Hoop moved to approve the Resolution for only the part time janitor, second by Wirin. Resolution adopted 7-0. Cahill moved to approve the Resolution for the full time transit driver, second by Wirin. Public Works Director Justin Nickel answered questions relating to the ISU transportation study, overtime expenditures and Transit funding. Nickel recommended the full time transit driver be hired to reduce overtime. Part time transit positions remain difficult to fill. Resolution adopted 5-2, Gowdy and Hoop dissenting.

REPORTS

Dex Walker from the Iowa Veterans Home updated the council on their census and statistics. Waterworks Board Member Kenn Vinson introduced Waterworks General Manager, Shelli Lovell, and she presented a brief update.

RESOLUTIONS:

Isom moved to take of the table for discussion: RESOLUTION 2018-202 AUTHORIZING SALE OF CITY-OWNED PROPERTY LOCATED AT 22 NORTH CENTER STREET, second by Wirin. Motion carried 7-0. Lamer moved to direct staff to prepare minimal price for selling property, such as a percentage of assessed valuation, second by Gowdy. Lamer stated he wants what is best for the city. Isom questioned what percentage of market value is appropriate when considering a specific parcel where other consideration is included in the offer. Lamer and Gowdy withdrew the motion. Kinser answered questions about the costs of separating the buildings, shared elevator use, and reviewed council action so far regarding the proposed action. The public hearing was held November 12. The council had previously set out an RFP for the sale of the property next to city hall utilizing provisions in Iowa Code to allow consideration other than monetary, to encourage entities that have provide community services to enter successful bids. The city's bond counsel, Bob Josten, approved the potential sale of 22 N Center Street, for the \$35 bid by YSS (Youth Services System) pursuant to Chapter 403 of the Iowa Code. YSS Director David Hicks explained their \$35 bid for the building allows expansion of community services benefitting youth. Wirin and Cahill agreed the RFP process makes sense for this situation, with every dollar saved by YSS being used for YSS mission goals, and the purpose of the RFP sale was to have a vibrant service organization using their added value, being invaluable service to the community, as part of their bid. Mark Eaton, 1007 S 10th Avenue, spoke in favor of the YSS proposal for the building. The council asked for more information about the fair market value of the building and the breakdown of building separation costs. Kinser referred the council to a memo distributed in the September 9, 2018, council packet. Wirin moved to table RESOLUTION 2018-202 AUTHORIZING SALE OF CITY-OWNED PROPERTY

LOCATED AT 22 NORTH CENTER STREET until January 28, 2019, second by Gowdy. Resolution tabled 7-0.

Lamer moved to adopt RESOLUTION 2019-009 SPONSORING RACOM CORPORATION'S APPLICATION TO THE IOWA ECONOMIC DEVELOPMENT AUTHORITY FOR TAX CREDITS, second by Wirin. MED Director Deimerly recommended council approval, noting there is no city match required for the approximately \$190,000 expenditure in improvements to the RACOM building not funded by insurance following tornado damage. Resolution adopted 7-0.

Wirin moved to adopt RESOLUTION 2019-010 APPROVING QUOTE AND AWARD TO K & W ELECTRIC FOR THE POLICE & FIRE STATION TRAFFIC SIGNAL IMPROVEMENT PROJECT BLD17001 IN THE CITY OF MARSHALLTOWN, IOWA, IN THE AMOUNT OF \$67,480.00, second by Isom. The traffic signal will be installed at S 6th Street and W High Street, estimated completion by late summer or fall. There are no changes to be made at the Center St and Anson St traffic signals. Resolution adopted 7-0.

Martin moved to adopt RESOLUTION 2019-012 AWARDING THE BIDS FOR THE REMOVAL OF TORNADO-DAMAGED TREES TO TOP NOTCH TREE SERVICE, MARSHALL COUNTY TREE SERVICE, AND FINCO TREE AND WOOD SERVICE, second by Gowdy. Bids received were significantly less than anticipated, and all work should be completed by March 11. FEMA does not pay to remove stumps, the city has included that responsibility in the budget for FYE2020. Resolution adopted 7-0.

PUBLIC HEARING - LAND: LIEN SUBORDINATION

Mayor Greer opened the public hearing open for the lead program lien subordination at 904 W Nevada Street, at 6:37 PM. Housing and Community Development Director Spohnheimer recommended approval. There were no written or public comments. Mayor Greer declared the public hearing closed.

Lamer moved to adopt RESOLUTION 2018-011 ADOPTING TENTATIVE RESOLUTION ACCEPTING THE SUBORDINATION AGREEMENT FOR PROPERTY INTEREST AT 904 W NEVADA STREET, MARSHALLTOWN, IOWA 50158, LEAD ABATEMENT PROJECT 53504002, second by Cahill. Resolution adopted 7-0.

DISCUSSION:

Martin moved to direct Kinser to develop a Request for Quotes, anticipated due date 2/5/19, for the purchase and potential street development of land owned by the City of Marshalltown on E Southridge Road, second by Gowdy. Motion carried 7-0.

BUDGET: Finance Director Steiner led the council discussion on the following topics and asked for council input and guidance for budget preparation. Over the next few weeks the council will review each of the tax levies before completing the budget for FY2020 and holding the required hearing.

Property Tax Valuations. Steiner indicated that taxable valuations grew. Our \$8.10 levy would produce an increase of \$358,000 to the General Fund. Although overall taxable valuations for FY2020 increased by \$20 million over last year, the state's decreasing rollback percentages for residential and multi-residential properties and the declining valuations from the tornado will likely cause FY2021 taxable property tax valuations to decline.

Long-Term Debt Service Schedule. FY2020 debt obligation due is \$6,393,030. The Debt Service levy can be reduced by the Local Options Sales Tax Property Tax Relief projected revenues (\$2,418,000 = 78% of \$3.1M). This will leave \$1,395,661 to be applied to the debt service levy. The debt that is not being levied will be paid from other funds, such as TIF and Sewer Revenue Bonds. These other debt payment sources excluding Local Option Sales Tax totals \$2,579,369. Staff is asking the council for a decision of how much, if any, of the local option sales tax relief fund balance they would want to use to reduce the levy. There is an estimated \$390,000 that could be applied to buy down the debt service levy even more.

CIP & Capital Expenditure Purchases. The first draft schedule that encompasses FY2019-FY2023 was in the packet and discussed. Kinser noted some of the bigger Park and Recreation projects were not included yet in the outer years, as the newly hired Parks and Recreation director had not participated in the CIP review.

Operating Budget For New Police/Fire Building. The Marshall County Communications Commission (MCCC) submitted an agreement asking the city to rent the new dispatch center for \$1. The City Administrator explained that the City bonded for equipment and furnishing of the new building for the Dispatch staff. The council discussed the operational cost of providing the service for the county as a whole. Historically, the city (62%) and county (38%) split only the associated labor costs of the dispatchers. The MCCC has the ability to tax for all costs of providing the dispatch service. The city estimates operational costs of \$120,000 for the new site, such as gas, electric, internet, trash service, and proposes the MCCC cover a portion of those costs, approximately \$25,000. The MCCC tax levy taxes all

members of the county, including Marshalltown taxpayers. Members of the MCCC were present and stated they have already decided the levy will only cover labor costs for the dispatchers, mentioning the agreement could be disbanded. Lamer and Cahill asked for more time to make a decision, as the threats to dissolve the agreement were of a concern.

Increased Levy For Fisher Community Center. Fisher Community Center is requesting an increase from \$76,760 to \$100,000 per year to help pay for operating costs. Martin moved to proceed with budget preparation to increase the levy for the Fisher Community Center to protect the valuable art by about \$00.026 per \$1,000 valuation, second by Wirin. Motion carried 7-0.

PUBLIC COMMENT:

Lamer and Martin commented about recruitment for public works. Corrado Construction asked the City move forward with action against their contract.

CLOSED SESSION:

At 7:50 PM, Lamer moved to enter into closed session pursuant to Section 21.5, subsection 1, paragraph c, of the Code of Iowa, to discuss strategy with counsel in matters where litigation is imminent where its disclosure would be likely to prejudice or disadvantage the city in that litigation, second by Isom. The City of Marshalltown has an attorney-client relationship with Attorney Roger Schoell, appointed as City Attorney on May 5, 2014, by Council Resolution #2014-047, and with Lynch Dallas P.C., by Council Resolution #2017-093, approved May 8, 2017. Motion carried 7-0.

At 8:07 PM, Isom moved to enter into open session, second by Cahill. Motion carried 7-0. Roll call in open session, all seven members present. With no further action taken by the council the meeting adjourned at 8:08 PM.

Respectfully submitted,

Shari L. Coughenour, CMC, City Clerk

CITY OF MARSHALLTOWN

ATTEST:

Joel T.S. Greer, Mayor

Shari L. Coughenour, CMC, City Clerk

BILL LIST, JANUARY 28, 2019

Buildings/Improvements

Heart.of.Iowa/1	3,860.81
Story.Constr/1	48,664.91
WW.Grainger/1	79.68

Consulting & Professional Fees

Bernie.Lowe/1	120.15
Bernie.Lowe.Asc/1	2,898.00
Bolton&Menk.Inc/1	4,040.52
Fox.Engrg.Assc/1	12,050.00
Howard.R.Green/1	2,558.75
Marco.Holdings/1	187.50
Prochaska.Assoc/1	4,983.94
S.E.H.Inc./1	32,000.00
Speer.Financial/1	12,065.00

Contracts

Aramark.Unfrm/4	124.12
Arrowhead.Scienc/2	17,438.85
B&G.HVAC.INC/1	12,432.00
BDH/1	434.50
Bolton&Menk.Inc/1	5,040.00
Ia.Dept.Justice/1	591.00
IA.Dpt.Safety/1	295.80
Marsh.Co.Landfi/17	605.00
Marshall.Co.Att/1	591.00
MRI.Software/2	10,484.00
Municipal.Band/1	6,116.15
Network.Fleet/2	617.00
Nutri.Ject.Sys/1	34,486.55
O.C.L.C.Inc/2	1,810.42
Premier.Equip/6	180.79
Region.6.Planng/1	772.00
RICOH.USA.INC/4	98.61
Schendel.Pest.C/2	102.50
Schumacher.Elev/2	434.11
Servicemaster/1	1,772.00
Stone.Sanit/1	115.56
Unique.Mgmt.Svc/1	62.65
Weblinx/1	850.00
Xerox.Corp/1	91.39

Land & Improvements

Ahrens,P/1	1,500.00
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Library Books

Baker.Taylor/38	2,295.83
BRODART.CO/8	987.96
Cengage.Learng/10	1,094.49
CenterPoint.Prn/2	53.03
Diamond.Lake/2	273.29
Laville,J/1	120.68
MicroMarketing./3	630.88
OVERDRIVE,INC./3	1,287.85
Proquest.Info/2	2,493.80

Medical

Bernie.Lowe/1	569.45
HyVee.Pharm/1	34.99
Medtrak.Service/1	363.89
Occ.Med.Plus/1	97.00
Wellmark.Inc./1	42,934.97

Payroll.Deductions

American.Educa./1	64.41
AXA/1	425.00
Collection.Svs./5	1,391.56

Colonial.Life/1	522.21
Fidelity.Securi/2	402.96
Fire.Union.Dues/2	1,260.00
Galls.LLC/1	24.99
I.P.E.R.S./7	73,147.33
I.R.S./6	75,304.33
IA.Treasurer/5	17,327.00
ICMA.457/11	10,215.79
M.F.P.R.S.I./4	121,871.31
Meskwaki Nation/1	300.34
Texas.Child.Sup/2	252.57
UAW.Local 893/1	148.48
United.Way/4	816.78

Payroll.Net

Payroll/1	273,398.44
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Refund/Reimbursed

Baker.Taylor/3	94.15
BRODART.CO/4	1,280.49
Gardner.Publish/1	99.94
Gray,J/1	35.00
IA.Treasurer/1	1.00
Niederman,L/1	105.00

Service/Repairs

A.J.Body.Shop/2	820.00
A.S.C.A.P./1	357.00
Bens.Tire/2	70.00
Bi.State.Masonry/4	155,720.65
BolarGillTree/1	200.00
Boulder.Contrac/1	24,599.66
Campbell,D/1	64.00
Century.Link/30	482.06
Centurylink.Id/6	9.74
Daves.Crane/1	555.00
Devig,T/11	917.30
Ethington.Htg/1	100.00
Gale-Hazen,E/1	30.00
Gale-Hazen,K/1	135.00
Hannam.Autom/1	1,717.40
Hartwig.Plmbg/1	96.00
Healthworks/1	1,958.00
IA.SOS/1	30.00
IA.Treasurer/2	18,010.00
Iowa.Water.Env/2	120.00
Laville,J/2	300.00
LISKOWIAK,M/1	250.00
Midwest.Liq.Sys/1	200.00
N.A.H.R.O/1	705.28
Palmer,J/1	2,786.83
Quick,J/1	150.00
T-R/1	236.00
Tri.State.Lock/1	60.00
Unity.Point.Clc/1	60.00
UPHDM.Medicine/1	856.00
WEISS,B/2	300.00
WICKHAM,M/2	435.00
YRC/1	147.35

Supplies/Parts

A.J.Body.Shop/2	980.87
A.S.I.Signage/1	228.00
Abatement.Spclt/2	150.00
Airgas.U.S.A./1	29.38

BILL LIST, JANUARY 28, 2019

Arnold.Motor.Su/31	21.09
Arrowhead.Scienc/4	6,285.25
Baker.Taylor/4	80.22
Barco.MuniProd/1	604.28
BDH/1	1,912.68
Bens.Tire/3	95.00
Blackhawk.Fire./1	100.00
Cessford.Constr/2	325.05
Cntrl.IA.Distr/1	231.00
Cntrl.Office/2	49.00
Cummins.Service/2	1,147.30
DEMCO.INCORP./1	182.42
EBSCO.Subscr/1	348.81
Environ.Resourc/1	249.40
Ethington.Htg/1	86.00
Fastenal.Co/7	657.15
Galls.LLC/3	432.84
Hannam.Autom/1	2,192.48
Hartwig.Plmbg/1	13.48
Hoglund.Bus/1	9,863.62
IA.Water.Mgmt/1	1,842.22
Inland.Truck/2	1,288.72
Jensen.Inc/2	369.35
Kieslers/1	295.00
Kriss.Premium/1	290.55
Laville,J/1	50.11
Marco.Holdings/2	990.76
Menards/8	254.03
Midland.Scienti/10	850.07
Midwest.Liq.Sys/2	248.44
Minuteman/2	54.40
Mph.Industries/2	2,019.00
Mtwn.School/1	116.74
Municipal.Emerg/1	384.50
Napa.Auto/6	749.15
Noble,C/1	29.35
Nutrien.Ag.Sol/3	2,845.20
Office.Express/1	19.99
Oreilly.Automot/1	12.40
Otaku.USA/1	44.95
Palmer,J/1	5,942.66
Pitney.Bowes/1	322.96
Shetler,D/1	8.00
Storey.Kenworthy/2	191.02
Streichers.Inc/2	277.99
Traffic.Control/1	4,860.00
Tri.State.Lock/1	325.00
Watson,C/1	16.00
Witmer.Public.S/1	149.97
Utilities	
AlliantEnergy/40	50,745.99
Consumr.Energy/2	133.12
I.R.U.A./1	148.92
Mtwn.Wtrwrks/9	973.05
WoodRiver.Enrgy/2	3,547.71
Total/487	1,171,423.36

BUILDING DEPARTMENT**BUILDING PERMIT SUMMARY 2018**

MONTH	NEW DWELLINGS	ALTER DWELLINGS	MINOR DWELLINGS	MISC. IMPROVEMENTS	TOTAL IMPROVEMENTS	FEES
JANUARY	\$185,000	\$10,000	\$0	\$10,000	\$205,000	\$1,114
FEBRUARY	\$785,000	\$14,000	\$0	\$923,000	\$1,722,000	\$10,996
MARCH	\$0	\$45,000	\$77,000	\$149,000	\$271,000	\$3,815
APRIL	\$0	\$36,000	\$0	\$3,014,000	\$3,050,000	\$17,067
MAY	\$922,000	\$100,000	\$33,000	\$49,000	\$1,104,000	\$9,589
JUNE	\$228,000	\$64,000	\$14,000	\$0	\$306,000	\$3,038
JULY	\$2,056,000	\$14,000	\$22,000	\$633,000	\$2,725,000	\$17,654
AUGUST	\$0	\$256,000	\$264,000	\$12,133,000	\$12,653,000	\$57,378
SEPTEMBER	\$0	\$342,000	\$217,000	\$3,323,000	\$3,882,000	\$26,618
OCTOBER	\$473,000	\$259,000	\$304,000	\$2,100,000	\$3,136,000	\$18,654
NOVEMBER	\$0	\$315,000	\$90,000	\$3,027,000	\$3,432,000	\$21,900
DECEMBER	\$4,380,000	\$93,000	\$50,000	\$811,000	\$5,334,000	\$41,131
TOTALS	\$9,029,000	\$1,548,000	\$1,071,000	\$26,172,000	\$37,820,000	\$228,954

BUILDING REPORT FOR THE MONTH OF DECEMBER 2018



PERMIT NUMBER	OWNER OF IMPROVEMENT	LOCATION OF IMPROVEMENT	TYPE OF IMPROVEMENT	NEW DWELLING	ALTER DWELLING	MINOR BUILDING	MISC. IMPROVEMENT	FEE
24895	Kent Borota (storm)	109 North 1st Avenue	Demolish Dwelling					Fee Waived
24896	Jesus Arriola (storm)	112 North 10th Ave.	Demolish Dwelling					Fee Waived
24897	Chris Suchak (storm)	1112 East Main St.	Alter Dwelling		\$22,000			Fee Waived
24898	John Bunch (storm)	207 South 15th Ave.	Demolish Garage					Fee Waived
24899	John Bunch (storm)	207 South 15th Ave.	New Garage			\$5,000		Fee Waived
24900	JoAnne Struebing (storm)	2 West Main Street	Demolish Building					Fee Waived
24901	Ryerson, Inc. (storm)	1107 East Main Street	Alter Building				\$47,000	\$612
24902	Wal-Mart	2802 South Center St.	Alter Building				\$168,000	\$1,402
24903	Claire Miller (storm)	424 Swayze Street	Demolish Dwelling					Fee Waived
24904	Marguerite Hernandez (storm)	110 North 11th Ave.	Demolish Dwelling					Fee Waived
24905	Jim Johnson	110 B N. 1st Avenue	Alter Building				\$6,000	\$125
24906	Alex Blood	308 East Boone St.	Alter Building				\$40,000	\$542
24907	Ryan Yoemans (storm)	908 West State St.	Demolish Garage					Fee Waived
24908	Ryan Yoemans (storm)	908 West State St.	New Garage			\$11,000		Fee Waived
24909	Noe Alvarez (storm)	611 West State St.	Demolish Garage					Fee Waived
24910	Noe Alvarez (storm)	611 West State St.	New Garage			\$5,000		Fee Waived
24911	Robert Burr (storm)	12 North 13th Street	Alter Dwelling		\$10,000			Fee Waived
24912	Martin Lopez (storm)	210 West Grant St.	Alter Dwelling		\$8,000			Fee Waived
24913	Alfonso Solis (storm)	703 West State Street	Alter Dwelling		\$10,000			Fee Waived
24914	Julio Herrera (storm)	310 North 4th Avenue	Alter Dwelling		\$18,000			\$293
24915	Kading Properties, LLC	501 Plaza Hts Rd. 1&2	New Two Unit Dwelling	\$219,000				\$1,708
24916	Kading Properties, LLC	2603 S.. 2nd Ave. 1&2	New Two Unit Dwelling	\$219,000				\$1,708
24917	Kading Properties, LLC	2603 S. 2nd Ave.3 & 4	New Two Unit Dwelling	\$219,000				\$1,708
24918	Kading Properties, LLC	2603 S. 2nd Ave.5 & 6	New Two Unit Dwelling	\$219,000				\$1,708
24919	Kading Properties, LLC	2603 S. 2nd Ave. 7 &8	New Two Unit Dwelling	\$219,000				\$1,708
24920	Kading Properties, LLC	2603 S.2nd Ave. 9 & 10	New Two Unit Dwelling	\$219,000				\$1,708
24921	Kading Properties, LLC	2603 S. 2nd Ave.11/12	New Two Unit Dwelling	\$219,000				\$1,708
24922	Kading Properties, LLC	2603 S. 2nd Ave.13/14	New Two Unit Dwelling	\$219,000				\$1,708
24923	Kading Properties, LLC	2603 S. 2nd Ave.15/16	New Two Unit Dwelling	\$219,000				\$1,708
24924	Kading Properties, LLC	2603 S. 2nd Ave.17/18	New Two Unit Dwelling	\$219,000				\$1,708
24925	Menard, Inc.	2001 South 18th Ave.	New Building				\$550,000	\$3,484
24926	Mark Eaton	1007 South 10th Ave.	Demolish Garage					\$25
24927	Mark Eaton	1007 South 10th Ave.	New Garage			\$11,000		\$195
24928	Wendy Reisinger (storm)	505 Woodbury Street	Demolish Garage					Fee Waived
24929	Wendy Reisinger (storm)	505 Woodbury Street	New Garage			\$13,000		Fee Waived
24930	Chris Becker	209 W. Ingledue St.	Alter Dwelling		\$18,000			\$293
24931	Myo Winn (storm)	1102 East Main Street	Demolish Dwelling					Fee Waived
24932	Chris Damman (storm)	108 North 11th Street	Alter Dwelling		\$7,000			Fee Waived
24933	Jesus Perez (storm)	302 South 15th Ave.	Demolish Garage					Fee Waived

BUILDING REPORT FOR THE MONTH OF DECEMBER 2018



PERMIT NUMBER	OWNER OF IMPROVEMENT	LOCATION OF IMPROVEMENT	TYPE OF IMPROVEMENT	NEW DWELLING		ALTER DWELLING	MINOR BUILDING	MISC. IMPROVEMENT	FEE
24934	Jesus Perez (storm)	302 South 15th Ave.	New Garage				\$5,000		Fee Waived
24935	Kading Properties, LLC	501 Plaza Hts Rd. 3&4	New Two Unit Dwelling		\$219,000				\$1,708
24936	Kading Properties, LLC	501 Plaza Hts.Rd.5&6	New Two Unit Dwelling		\$219,000				\$1,708
24937	Kading Properties, LLC	501 Plaza Hts Rd 7&8	New Two Unit Dwelling		\$219,000				\$1,708
24938	Kading Properties, LLC	510 Plaza Hts Rd 9/10	New Two Unit Dwelling		\$219,000				\$1,708
24939	Kading Properties, LLC	501 Plaza Hts Rd 11/12	New Two Unit Dwelling		\$219,000				\$1,708
24940	Kading Properties, LLC	501 Plaza hts Rd 13/14	New Two Unit Dwelling		\$219,000				\$1,708
24941	Kading Properties, LLC	501 Plaza Hts Rd15/16	New Two Unit Dwelling		\$219,000				\$1,708
24942	Kading Properties, LLC	501 Plaza Hts Rd17/18	New Two Unit Dwelling		\$219,000				\$1,708
24943	Kading Properties, LLC	501 Plaza Hts Rd19/20	New Two Unit Dwelling		\$219,000				\$1,708
24944	Kading Properties, LLC	501 plaza Hts Rd/21/22	New Two Unit Dwelling		\$219,000				\$1,708
			TOTALS:		\$4,380,000	\$93,000	\$50,000	\$811,000	\$41,131
			TOTAL IMPROVEMENT AMOUNT: \$5,334,000						
				Units	Permits	Permits	Permits	Permits	Demo Permits
Scott A. Riemenschneider, Chief Building Official			# OF PERMITS:	40	20	7	6	5	12

Building Division Improvement Value & Fee Summary - Dec. 2018

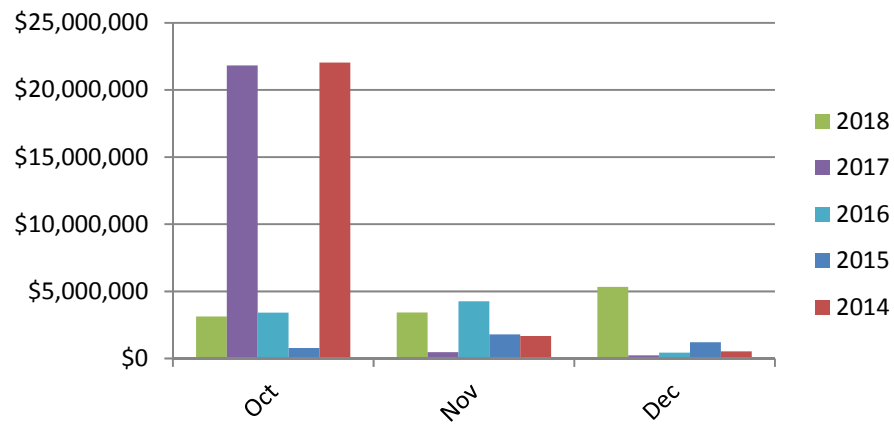
Total Improvement Value Comparison

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2018	\$205,000	\$1,722,000	\$271,000	\$3,050,000	\$1,104,000	\$306,000	\$2,725,000	\$12,653,000	\$3,882,000	\$3,136,000	\$3,432,000	\$5,334,000	\$37,820,000
2017	\$74,000	\$331,000	\$7,559,000	\$1,214,000	\$8,277,000	\$1,171,000	\$671,000	\$547,000	\$937,000	\$21,827,000	\$480,000	\$234,000	\$43,322,000
2016	\$479,000	\$1,034,000	\$2,977,000	\$1,699,000	\$2,257,000	\$113,000	\$945,000	\$555,000	\$1,246,000	\$3,416,000	\$4,254,000	\$443,000	\$19,418,000
2015	\$0	\$57,000	\$941,000	\$3,671,000	\$1,516,000	\$3,067,000	\$6,572,000	\$1,391,000	\$2,944,000	\$788,000	\$1,803,000	\$1,212,000	\$23,962,000
2014	\$311,000	\$206,000	\$4,457,000	\$4,101,000	\$25,076,000	\$35,000,000	\$2,712,000	\$470,000	\$1,203,000	\$22,044,000	\$1,678,000	\$538,000	\$97,796,000

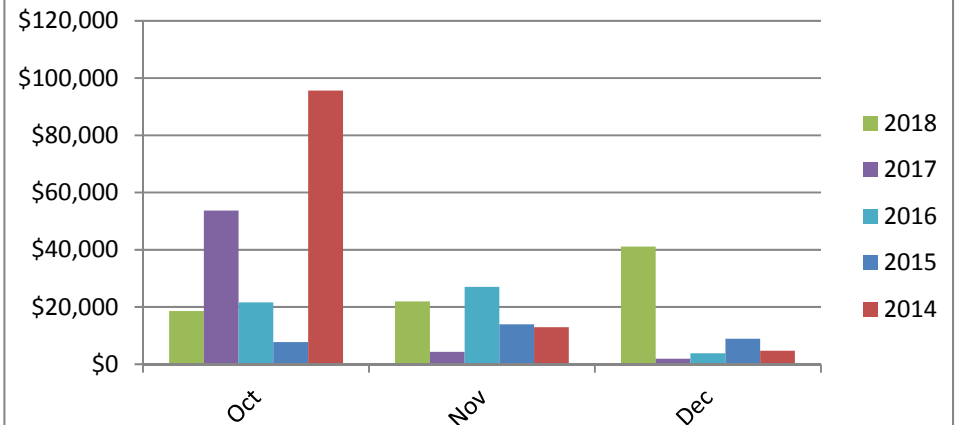
Total Fees Received Comparison

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2018	\$1,114	\$10,996	\$3,815	\$17,067	\$9,589	\$3,038	\$17,654	\$57,378	\$26,618	\$18,654	\$21,900	\$41,131	\$228,954
2017	\$1,006	\$3,995	\$35,959	\$9,819	\$39,400	\$10,063	\$5,237	\$5,075	\$7,933	\$53,706	\$4,385	\$1,930	\$178,508
2016	\$3,860	\$7,490	\$18,014	\$12,229	\$16,500	\$1,553	\$6,946	\$5,912	\$11,069	\$21,606	\$27,022	\$3,841	\$136,042
2015	\$0	\$762	\$8,610	\$24,464	\$12,214	\$18,787	\$34,441	\$11,625	\$18,742	\$7,793	\$13,969	\$8,935	\$160,342
2014	\$2,414	\$1,980	\$21,811	\$22,054	\$106,382	\$20,451	\$17,496	\$5,278	\$8,360	\$95,674	\$12,971	\$4,765	\$319,636

Total Improvement Value Comparison



Total Fees Received Comparison





Marshalltown Fire Department

David Rierson – Fire Chief

107 S. 1st Avenue
Marshalltown, IA 50158
Marshalltown-ia.gov
641.754.5751 (Office)
641.754-5722 (Fax)

January 10, 2019

Commandant Timon Oujiri
Iowa Veterans Home
1301 Summit Street
Marshalltown, IA. 50158

RE: Fire Protection Contract Renewal FY 2019-2020

Commandant Oujiri,

Per our correspondence, the following figures were used to determine the fire protection renewal fee for FY 2019-2020 between the Iowa Veterans Home and the City of Marshalltown:

Population: 27,552 (2010 Census)
FY 2019-2020 Department Budget: \$3,054,355

FORMULA: FIRE PROTECTION AND SERVICES

Per Capita Cost: $\frac{3,054,355 \text{ (Budget)}}{27,552 \text{ (Population)}} = \$110.86 \text{ per capita}$

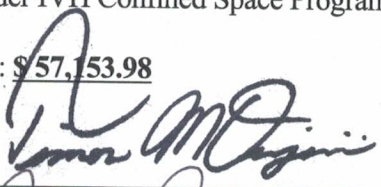
Contract Fee: $\$110.86 \text{ (per capita)} \times 493 \text{ (average daily census)} = \underline{\$54,653.98}$

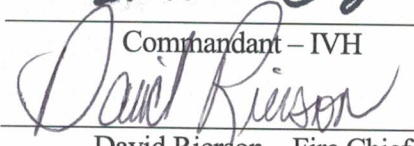
Confined Space Retainer: **\$2,500**

Annual retainer providing usage of Marshalltown Fire Department as designated Confined Space Rescue Service under IVH Confined Space Program.

Total Amount Due: **\$57,153.98**

Acceptance: _____


Commandant – IVH


David Rierson – Fire Chief

Date _____

01/18/19

Date _____

01/18/19

City Council: Al Hoop, Mike Gowdy, Gabriel Isom, Sue Cahill, Leon Lamer, Bill Martin, Bethany Wirin

RESOLUTION APPROVING A 28E AGREEMENT FOR PROVIDING FIRE AND
CONFINED SPACE RESCUE SERVICES TO THE IOWA VETERANS HOME

WHEREAS the City of Marshalltown Fire Department provides fire suppression and confined space rescue services; and

WHEREAS the State of Iowa Veterans Home requires these services and has contracted with the City of Marshalltown Fire Department to provide said services in previous years; and

WHEREAS the State of Iowa Veterans Home wishes to enter into a contract for services with the City of Marshalltown Fire Department for fiscal year 2019-2020 in the amount of \$57,153.98; and

WHEREAS, the Council has examined the agreement and has found same to be in the best interests of the City of Marshalltown, Iowa, and that same should now be approved and accepted.

THEREFORE, IT IS HEREBY RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA, AS FOLLOWS:

Section 1. The City of Marshalltown, Iowa authorizes approval of a 28E Agreement with the State of Iowa Veterans Home for compensation of services in fiscal year 2019 – 2020 in the amount of \$57,153.98.

Section 2. This Resolution is in full force and effect from and after its passage.

Passed this 28th day of January, 2019, and signed this __ day of January, 2019.

CITY OF MARSHALLTOWN, IOWA

Joel T.S. Greer, Mayor

ATTEST:

Shari L. Coughenour, CMC, City Clerk

**RESOLUTION TO APPROVE AN AGREEMENT OF THE ASSIGNMENT
AND ASSUMPTION AND FIRST AMENDMENT TO THE OFFER TO
BUY REAL ESTATE AND ACCEPTANCE FROM COHEN-ESREY**

WHEREAS, the City accepted an offer from Cohen-Esrey Development Group, LLC for the purchase of real estate owned by the City located in the Urban Renewal Area at 213 East Main Street; and

WHEREAS, the City Council approved the Offer to Buy Real Estate at the December 26, 2018, meeting on Resolution 2018-241; and

WHEREAS, Cohen Esrey Development Group is requesting to assign the Offer to Buy Real Estate to Main Street Lofts, LLC, as required by the Iowa Finance Authority; and

WHEREAS, Cohen Esrey Development Group is requesting an extension of the closing date to November 1, 2019, to align with the Iowa Finance Authority's required dates for a contract to be in force;

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA, the attached Assignment and Assumption and First Amendment to the Offer to Buy Real Estate is hereby approved, and the Mayor is directed to execute the agreement.

Passed and approved this __ day of January, 2019 and signed this __ day of January, 2019.

Mayor

Attest:

City Clerk

**ASSIGNMENT AND ASSUMPTION AND FIRST AMENDMENT TO
OFFER TO BUY REAL ESTATE AND ACCEPTANCE (NONRESIDENTIAL)**

THIS ASSIGNMENT AND ASSUMPTION AND FIRST AMENDMENT TO OFFER TO BUY REAL ESTATE AND ACCEPTANCE (NONRESIDENTIAL) (the "Amendment") is made effective the _____ day of January, 2019 (the "Effective Date"), between THE CITY OF MARSHALLTOWN, IOWA ("Seller"), and COHEN-ESREY DEVELOPMENT GROUP, LLC, a Kansas limited liability company ("Assignor"), and MAIN STREET LOFTS, LLC, a Kansas limited liability company ("Assignee").

RECITALS:

A. Seller and Assignor, as Purchaser, are parties to that certain Offer to Buy Real Estate and Acceptance (Nonresidential), dated effective as of December 27, 2018 (the "Agreement") in connection with the sale and purchase of the Property, as set forth in the Agreement.

NOW THEREFORE, for and in consideration of the covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby amend the Agreement, and otherwise agree as follows:

1. Definitions. Capitalized terms which are used but not defined in this Amendment shall have the meanings ascribed thereto in the Agreement.

2. Assignment. As of the Effective Date, Assignor hereby transfers, assigns, and sets over to Assignee, its successors and assigns, all rights, title, interest, and obligations of the Assignor under the Agreement, including the right to purchase the Property, and the rights of Assignor under any conveyance or transfer document covering the Property or any incident thereto.

3. Acceptance and Assumption. As of the Effective Date, (i) Assignee accepts assignment of the Agreement and assumes the rights and obligations of Assignor thereunder and (ii) Assignor acknowledges and agrees that Assignor shall not represent itself as the Purchaser under the Agreement to Seller or any third-party.

4. Closing. "Closing" as defined in Section 5 of the Agreement is hereby amended to "on or before November 1, 2019".

5. Ratification. Except as hereby amended, all other terms and conditions of the Agreement, shall remain unchanged, and shall be in full force and effect as if again recited herein, the parties confirming, ratifying, and acknowledging the validity of the Agreement and that no party is in breach of the Agreement.

6. Counterparts. The parties acknowledge that this Amendment may be executed in counterparts, exchanged by facsimile transmission or e-mail; and that the facsimile/email/pdf copies of each party's respective signature shall be binding as if the same were an original signature.

7. **Conflict.** Should any of the terms, covenants, agreements and conditions of the Agreement conflict with this Assignment, then the terms, covenants, agreements and conditions of this Amendment shall control.

[signatures appear on following page]

IN WITNESS WHEREOF, the parties have entered into this Amendment as of the Effective Date.

SELLER:	ASSIGNOR:
THE CITY OF MARSHALLTOWN, IOWA By: _____ Its: _____	COHEN-ESREY DEVELOPMENT GROUP, LLC, a Kansas limited liability company By: _____ Name: Thomas L. Anderson Its: Authorized Agent
	ASSIGNEE: MAIN STREET LOFTS, LLC, a Kansas limited liability company By: _____ Name: Thomas L. Anderson Its: Authorized Agent

MARSHALLTOWN

— I O W A —

City Administrator's Office

Joel Greer, Mayor
Jessica Kinser, Administrator
Shari L. Coughenour, Clerk
24 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5799
Fax - (641) 754-5717

To: Mayor Greer and the City Council
From: Jessica Kinser, City Administrator
Date: November 9, 2018
RE: Sale of 22 N. Center Street

Following the receipt of the proposal from YSS of Marshall County, the Council set a required public hearing and a due date for any new proposals to be received on the purchase and use of 22 North Center Street. One proposal was received from Mark Eaton and is attached along with the original proposal from YSS.

I am recommending the Council proceed with the sale of the property to YSS of Marshall County as it contains no contingencies and less long term costs to the City of Marshalltown. I do recognize that it would not come on to the tax rolls as taxable value with this proposal, but it provides a facility to house an integral non-profit in the community which the City would not have to continue to manage.

The proposal from Mr. Eaton contains many contingencies related to the Police Station which have a financial impact on the City. The City cannot complete a 10-year tax abatement on the property as only new value would be eligible, and Mr. Eaton has not proposed any new value to be abated. The proposed triple net lease presents continued operating costs for a building which we are trying to divest ourselves from. Under this lease, the City would be responsible for taxes (estimated at \$9,000), property insurance (\$3,260.77 in current year), and maintenance (at least \$2,000 based on past records, does not include employee time), totaling around \$14,000 or more annually. That figure could increase in any given year depending on whether any building components would need to be replaced.

If the Council approves the resolution to sell to YSS, we would then close on the property following the Police Department's move to the new facility.

If the Council would like to proceed with Mr. Eaton's property, no action should be taken on the resolution to sell to YSS, and a motion should be made to set a public hearing on the sale of the property to Mr. Eaton. This would then come back as a formal resolution on the November 26th agenda, with a public hearing to be held on December 26th. Additional proposals would continue to be received during that timeframe.

City Council
Susan Cahill, Michael Gowdy, Al Hoop,
Gabriel Isom, Leon Lamer, Bill Martin, Bethany Wirin



City Council
Susan Cahill, Michael Gowdy, Al Hoop,
Gabriel Isom, Leon Lamer, Bill Martin, Bethany Wirin



HOLD HEARING ON AND APPROVE
SALE OF CITY PROPERTY

(YSS of Marshall County)

422742-35

Marshalltown, Iowa

November 12, 2018

A meeting of the City Council of the City of Marshalltown, Iowa, was held at 5:30 o'clock p.m., on November 12, 2018, at the Council Chambers, Marshalltown, Iowa, pursuant to the rules of the Council and to published notice.

The Mayor presided and the roll was called, showing members present and absent as follows:

Present: _____

Absent: _____.

It was reported that notice of the intention of the Council to conduct a public hearing on an offer to purchase property owned by the City located at 22 North Center Street, had been published according to law and as directed by the Council and that this is the time and place at which the Council shall receive oral or written objections from any resident or property owner of the City. All written objections, statements, and evidence heretofore filed were reported to the Council.

The Mayor called for comments from the public, and the following named persons presented oral objections, statements, or evidence; filed written objections or statements, or presented other exhibits:

(Here list all persons presenting written or oral statements or evidence)

There being no further objections or comments, the Mayor announced that the hearing was closed.

Council Member _____ introduced the resolution next hereinafter set out and moved its adoption, seconded by Council Member _____; and after due consideration thereof by the Council, the Mayor put the question upon the adoption of said resolution, and the roll being called, the following named Council Members voted:

Ayes: _____

Nays: _____.

Whereupon, the Mayor declared said resolution duly adopted, as follows:

RESOLUTION_____

Authorizing Sale of City-Owned Property Located at 22 North Center Street

WHEREAS, the City of Marshalltown, Iowa (the “City”), pursuant to and in strict compliance with all laws applicable to the City, and in particular the provisions of Chapter 403 of the Code of Iowa, has adopted an Urban Renewal Plan for the Marshalltown Urban Renewal Area No. 4 (the “Urban Renewal Area”); and

WHEREAS, the City has received an offer (the “Offer”) from YSS of Marshall County for the purchase of real estate owned by the City located in the Urban Renewal Area at 22 North Center Street (the “Property”); and

WHEREAS, pursuant to Sections 403.8 and 403.9 of the Code of Iowa, the City has published notice, including an invitation to developers to submit competitive proposals for the acquisition and use of the Property, has held a public hearing on the Offer, and has otherwise complied with statutory requirements for the approval of the Offer; and

WHEREAS, the City received one additional offer for the Property (the “Additional Offer”);

NOW, THEREFORE, It Is Resolved by the City Council of the City of Marshalltown, Iowa, as follows:

Section 1. The Council hereby finds that the Additional Offer is not in the best interests of the City and that a public purpose will reasonably be accomplished by accepting the Offer from YSS of Marshall County for the purchase of the Property for the amount of \$35, for the purpose of using the Property to continue serving youth in the community.

Section 2. The Offer is hereby approved, the sale of the Property to YSS of Marshall County is hereby approved on the terms included in the Offer, and the Mayor and City Clerk are hereby authorized and directed to execute and deliver all documents necessary to transfer ownership of the Property to YSS of Marshall County.

Section 3. All resolutions or parts thereof in conflict herewith are hereby repealed.

Passed and approved November 12, 2018.

Mayor

Attest:

City Clerk

• • • • •

On motion and vote the meeting adjourned.

Mayor

Attest:

City Clerk

STATE OF IOWA
COUNTY OF MARSHALL SS:
CITY OF MARSHALLTOWN

I, the undersigned, City Clerk of the City of Marshalltown, hereby certify that the foregoing is a true and correct copy of the minutes of the Council of the City relating to holding a public hearing and adopting a resolution to approve an offer to purchase city-owned property.

WITNESS MY HAND this _____ day of _____, 2018.

City Clerk

November 9, 2018

Shari Coughenour
City Clerk/City Hall
24 North Center Street
Marshalltown, IA 50158-4912

Re: Approval of Sale of Police Station property
File No. 422742-35

Dear Shari:

Enclosed are copies of proceedings covering the City Council's public hearing on November 12 on the offer from YSS of Marshall County to purchase the city-owned property located at 22 North Center Street, followed by a resolution approving the sale of that property.

We would appreciate receiving one fully executed copy of these proceedings as soon as they are available.

Very truly yours,

Robert E. Josten

cc by email: Jessica Kinser

To: Jessica Kinser, Marshalltown City Administrator and the city council.

From: David Hicks, Director, YSS of Marshall County (YSSMC), Marshalltown, Iowa.

RE: Response to request for proposal issued on Tuesday November 11, 2018 for purchase and use of 22 N. Center Street, Marshalltown, Iowa.

Summary

YSSMC's previous location, 11 E. State St, was a leased occupancy on a month-to-month basis. The July 19 tornado destroyed the owner's grocery store, which then created a need for him to re-start his business at the E. State Street address, which had only sustained minor damage. YSSMC was forced to move and quickly occupied the conference room in the basement of the 22 N. Center St. location, thanks to the City Administrator and Chief of Police. YSSMC intends to occupy the building to expand services and programming for youth and families in Marshalltown and surrounding communities. YSS of Marshall County has been part of the downtown community for its entire 35 year history but has often been limited due to space. The previous location on State St. was only 3,500 square feet, so several staff had to share offices, or use computers in common spaces. This made doing confidential work and life skill training much more challenging. The building had only one restroom, a breakroom, and only 2 small conference rooms to hold meetings, lead groups, or work as teams. The history that belongs to YSS of Marshall County is one that is rich with making its children and families stronger. As the changing landscape downtown looks to be a collaborative endeavor, YSS of Marshall County will be an active partner in its rebirth and growth. Kids may make up 50% of Marshalltown's population but they are 100% of our future. YSS will continue to build stronger families by giving them hope and opportunity, in a location that meets their needs. Looking ahead, the agency sees this opportunity as a win-win for YSSMC and the families of Marshalltown.

1. Overview of Organization.

- A. Firm name and business address: YSS of Marshall County, commonly known as Youth and Shelter Services, is currently located in the basement of 22 N. Center Street in Marshalltown. Office phone: 641 752 2300 Cell phone: 641 751 3412 (David Hicks, Director of YSSMC)
- B. History of the firm: On a Friday in late January, 1974, a tragic event in Marshalltown brought public attention to the legal policy of putting runaways in jail. Dean Beurskens, a 16-year-old runaway, hung himself in his Marshalltown jail cell with the nylon drawstring from a jacket. Ironically, that day, he was supposed to have been taken from jail to the Ames Shelter House, where he could have received the support and counseling that might have saved his life. Beurskens' probation officer had called Shelter House earlier that Wednesday to secure a space for him. YSS had a space on Friday and told the officer to bring him over;

however; the officer decided to postpone the trip until Monday. Although other teens had committed suicide in Iowa jails, Dean's story was given unusual prominence. The Des Moines Register featured it, because a reporter was coincidentally at the jail when the ambulance arrived. Sixteen-year-old Dean had used the jail cell wall to scribble a suicide note, which was part of the front page story. Suddenly, Shelter House was thrust into the limelight as an alternative to jail that could have saved Dean's life. The newspaper articles resulted in the public outcry about the custom of placing runaways in city and county jails, sometimes in sight and sound of adult prisoners. A week after Dean's death the YSS Executive Director and founder, George Belitsos, received a call from Governor Robert D. Ray. He wanted to visit Shelter House, still the only facility of its kind in Iowa. Governor Ray and his wife toured Shelter House and met with the media, pointing out that the facility was an example of what could be done to help troubled runaways. Soon thereafter, the Governor backed a change in legislation to remove runaways and other status offender from jails and detention. The "Deinstitutionalization" movement, led by the Iowa League of Women Voters, was effective, and the legislators rewrote the laws. Subsequently, eighteen shelters opened across Iowa, many of which were modeled after Shelter House. With this statewide recognition, local funds from sources including United Way and the City of Ames began to become available. In the mid-1970s YSS assisted Marshall County in opening its own emergency youth shelter, modeled after the Ames Shelter House program. There was an outpour of citizen support for the project after the highly publicized death of Dean. Land was donated and a new building was constructed and furnished, primarily with community donations. Unfortunately, the program closed after only a few years, because of the lack of ongoing financial support, and the building was turned over to Quakerdale and became a group home. With the loss of the emergency shelter, YSS stepped in during the early 1980s to assist runaways. A federal grant entitled "Runaway Basic Center" was secured for a multi-county rural service including Marshall County. In 1983 YSS opened a site in downtown Marshalltown (inside of the Masonic Temple building) with a 24-hour hotline and a full-time counselor to work with runaways. The YSS Basic Center grant continues to this day and services a 23-county area. The Board of Supervisors support that had been designated for the shelter (now closed) was diverted to the YSS Runaway program and continues to this day. In 1986, the Marshall/Hardin Runaway and Youth Service Center (RAYS), with its main office in Marshalltown (130 W. Main) and a satellite office in Eldora, expanded the Basic Center's services. "RAYS" offered a crisis line for farm families facing new economic problems that sometimes spilled over into family life. It also provided counseling and short-term foster home placement for children of families in crisis. An in-home family counseling component was added in 1987, followed by a transitional facility and apartments to shelter youth, ages 16-21, who could not safely live with a relative. In 2005, YSS of Marshall County was forced to move from the W. Main St location due to senior housing being constructed across from the Times-Republican, to its most recent location on E. State Street.

- C. Description of business: YSS of Marshall County is a private, non-profit youth serving agency. YSSMC provides in-office, in-home, and school based counseling, community outreach, skill development, therapy, and several case management services.
- D. Identify the state of which firm was organized: YSS was established and incorporated in Ames, Iowa. Marshalltown's center was opened in 1983.
- E. Type of Ownership, name and location of parent company and subsidiaries: YSS is a 501c3 non-profit and headquartered at 420 Kellogg, Ames, Iowa.
- F. Number of Fulltime Employees: 10 full-time, 3 part-time. The Director of YSSMC is Marshalltown native and 1989 MHS graduate David Hicks who has held that position for 13 years. He has been with the branch for 23 years and in the social work field for 25. He is the longest serving director and the longest serving employee in the branch's history. YSSMC staff includes two bilingual (Spanish speaking) staff, and a nurse. YSSMC also has a 12 member community advisory board, chaired by former Marshalltown Associate School Superintendent, Pat Kremer. The board makeup consists of community members, high school youth, and YSS program alumni.
- G. Financial stability and/or outlook: YSS's financial stability and outlook remain very good. YSSMC's operating budget is around \$850,000 with multiple funding sources. YSSMC utilizes several federal and state grants, fee for service dollars, along with excellent local support from small towns in Marshall County, in addition to the United Way, Board of Supervisors, area foundations/trusts, and local donors. YSS is accredited nationally by CARF (Commission on the Accreditation of Rehabilitation Facilities). YSS has maintained the 3 year maximum accreditation at each review, with many of our programs being "exemplary", which is the highest recognition awarded.

2. Use of Property: YSS of Marshall County supports a broad range of services, many of which are unduplicated in the area:

- a. The Iowa Aftercare Services Network: Currently serving 40 youth who have aged out of Iowa's foster care system, this service is regarded as one of the best in the entire nation. Staff provides case management, life skill education, and other services so these young people can become self-reliant following their aging out of care. Within this service is the Opportunity Passport program which provides a financial match from an anonymous donor up to \$3,000 once youth have passed a financial literacy course taught by YSSMC staff. So far, over a dozen youth have successfully matched their money to purchase cars, meet college needs, and even buy a house.

- b. Achieving Maximum Potential (AMP): This is a leadership group for kids still in foster care or those who have recently aged out. The Marshalltown AMP youth work together to build positive adult partnerships, learn about vocations, participate in community services, as well as advocate for youth who are in foster care. This group is guided by youth in foster care and led by a degreed adult in the mental health field. There are 5 active youth (and growing).
- c. Bilingual Family Counseling: Currently serving 20 families who are Spanish speaking and involved in the Juvenile Court or DHS system. This provides in school, home, or office counseling between youth and their parents who do not speak English. This includes keeping kids in their homes and preventing placement, hospitalization, or recidivism.
- d. Transitional Living programs: YSSMC currently leases seven scattered site apartments and single family home where the homeless, throwaway, or unaccompanied young person can reside. The program participants are required to work, go to school, get medical screenings with our in-office nurse, as well as participate in skill development, budget/money savings education, as well as required mental health or substance abuse screenings and counseling, if appropriate. Currently, all of our beds are fully occupied. YSSMC has 2 housing programs geared for parenting youth and families and one program geared towards non-parenting singles.
- e. Child Access and Visitation: This program is the only one of its kind in central Iowa. YSSMC provides a safe, neutral setting to allow non-custodial parents to visit or have a visitation exchange with their children. Often times, there are no-contact orders between parents. This grant allows us to be the go-between to allow for the child(ren) to have safe access to both parents. YSSMC firmly believes that children should have access to both parents as well as strongly encouraging non-custodial parents to keep up with their child support payments. YSSMC are one of two agencies in the state who provides this service at no cost. It is in high demand and supported by many Marshalltown attorneys and parents.
- f. Family Development and Self Sufficiency: Two YSS staff provide case management and support for those receiving state-funded cash assistance to remove them from dependency to self-reliance. This may include job training help, securing child care, connecting them to area resources, as well as other barriers identified by the family. YSSMC case managers work with the 18-25 age population, while MICA handles the 26 + age group. Currently, 20 families are enrolled and being served.
- g. In-home/school/office behavioral health counseling: YSSMC provides counseling on site, in home, or in the schools to work with students and their families to improve communication, identify concerns, build strengths, and/or to remediate behaviors. Staff may use a sliding fee or Medicaid funding to support this program. Currently, YSSMC serves 10-15 families and remain a "go to" agency when a school has a need but is unsure as to what resources are available.

- h. Other services: YSSMC offers a 24 hour support line, provide family/youth decision team meetings, and in-home support program for families identified by the department of human services. YSSMC staff co-facilitate the 24/7 Dad program which builds skills of fathers (at no cost), provide Spanish translation for anyone who requests it, as well as leading groups in-school or in-office. The staff nurse provides general medical assistance, including physicals, assessments, and prevention information to the program participants. YSSMC Director David Hicks is also the Chair of the Marshall/Hardin Local Homeless Coordinating board who leads monthly meetings with local service providers to share information, resources, and data to better serve vulnerable populations.

3. Intended Improvements: While the space would suit YSSMC's needs upon move-in, specific upgrades to meet the needs of our program participants and ADA accessible bathrooms may need to be addressed. Esthetic improvements of the exterior/entrance, waiting area, and locations where children and families would be served would be made within the first 6 months to a year of move-in. The purpose would be to make the counseling/skill development area warm, inviting, and family friendly. There is a vision for the basement area near the kitchen as an opportunity to do a lot more independent living and life skill education – whether it's how to prepare healthy meals or allowing our youth aging out of foster care to utilize the laundry and/or shower/locker areas. There may be some need for kitchen appliance upgrade, which is yet to be determined. The upstairs location (where the police have their workout room) would continue to be utilized for self-care and wellness for client and staff enrichment. Other opportunities exist to re-develop the YSSMC play-therapy services in the conference room, which may require some improvements in technology to meet the needs of the clients. Expanding the behavioral health component will occur by adding licensed therapy staff which may utilize telehealth technology to improve mental health access to area residents. The estimated improvement cost in the first year would be approximately \$1,500.00. As needs or emergencies arise, YSS has access to a few area foundations that are committed to the future of the agency. There is no anticipated need for additional parking demands as on-street and public parking lots, including handicapped spaces, are numerous and within easy access.

4. Purchase price: In reflection and celebration of YSSMC's 35th Anniversary of providing innovative and quality services to the youth and families of the Marshalltown area in 2018, the agency offers **\$35.00** to purchase the property at 22 N. Center St.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David D. Hicks", written over the typed name.

David D. Hicks

Director, YSS of Marshall County

22 N. Center Street (basement)

Office: 641 752 2300

Cell: 641 751 3412

Attn: City Of Marshalltown, IA

ER: Offer to purchase the following properties

22 N Center Street,
Marshalltown, IA 50158
Aka Police Station

20 E State, 12 E State, and 26 E State, plus the alleyway between 12E & 20E,
Marshalltown, IA 50158
Aka The Armory/Senior Citizens Center and adjacent parking lots.

This is letter is to confirm that the offer to purchase these properties is based on the attached offer to purchase. Since the offer to purchase the Police Station (22N Center) was public and the offer to purchase the Senior Center and related properties was through sealed bid, the original offers were required to be presented in two separate forms. Now that the sealed bid offers have been published this letter is to confirm that that both offers have always been made as an offer in whole.

Mark Eaton 11/8/2018

Mark Eaton

Date

Mark Eaton, 1007 S 10th Ave, Marshalltown, IA 50158

Attn: City of Marshalltown, Iowa

Offer to purchase: All offers must be accepted as one complete package in whole.

22 N Center Street,
Marshalltown, IA 50158
aka Police Station

\$50,000, with new ADA compliant Elevator installed by the City as currently being promised to YSSMC; 10-year tax abatement; 10 yr, \$1/yr triple-net lease back to the City for office space (per TIF project outline); wave all building permit fees. Saving the city \$83,000 is expenses required to separate the utilities between the Police Station and City Hall. If the city does not want to use the building for office space, non-Profits such as YSSMC will also be offered the use of the building. The City can sublease to YSSMC or other entities that will serve the best interest of Marshalltown community and residents.

AND

20 E State, 12 E State, and 26 E State, plus the alleyway between 12E & 20E,
Marshalltown, IA 50158
aka The Armory/Senior Citizens Center and adjacent parking lots.

\$50,000; 10-year tax abatement; City will grant the proceeds of the Insurance settlement (\$692,571.96) for restoration the building; wave all building permit fees. I intend to restore both floors for use by their former tenants Senior Citizens Inc and NEI3A. If they do not wish to use the building I will offer it to other non-profits in the City.

Other Options:

Public non-profit

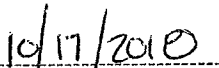
- Community wood working and art shop
- Community computer center
- Community event space, weddings, family reunions
- The CVB can promote the shuffle board courts
- ...

Total offer for both properties is \$100,000. This will pay for the new ADA elevator in the Police Station and save the City the expense of separating the utilities, saving the city \$183,000. The Insurance proceeds would have been largely spent to demolish the Armory so granting back the proceeds of the insurance settlement for restoration of a, soon to be, centennial building, costs the city nothing, and save approximately \$30K per year in lost revenue currently being spent funding the seniors utilities.

The Senior Center is saved, per the request of the 421+ people. The City is spending \$0 to put these two buildings back on the tax rolls. The City is saving \$30,000 annually in lost operating expenses on the Armory. At least two non-profits will have their home restored. The City will no longer be the landlord of these buildings. This project will serve the best interest of the Marshalltown community and residents.

Community pride is one of the biggest problems in Marshalltown. Accepting this offer would be a monumental step in restoring community pride – a key goal of the stake holders that comprise Vision Marshalltown.





Mark Eaton

Date

Mark Eaton, 1007 S 10th Ave, Marshalltown, IA 50158 801-380-7935

HOLD HEARING ON AND APPROVE
SALE OF CITY PROPERTY

(YSS of Marshall County)

422742-35

Marshalltown, Iowa

November 12, 2018

A meeting of the City Council of the City of Marshalltown, Iowa, was held at 5:30 o'clock p.m., on November 12, 2018, at the Council Chambers, Marshalltown, Iowa, pursuant to the rules of the Council and to published notice.

The Mayor presided and the roll was called, showing members present and absent as follows:

Present: _____

Absent: _____.

It was reported that notice of the intention of the Council to conduct a public hearing on an offer to purchase property owned by the City located at 22 North Center Street, had been published according to law and as directed by the Council and that this is the time and place at which the Council shall receive oral or written objections from any resident or property owner of the City. All written objections, statements, and evidence heretofore filed were reported to the Council.

The Mayor called for comments from the public, and the following named persons presented oral objections, statements, or evidence; filed written objections or statements, or presented other exhibits:

(Here list all persons presenting written or oral statements or evidence)

There being no further objections or comments, the Mayor announced that the hearing was closed.

Council Member _____ introduced the resolution next hereinafter set out and moved its adoption, seconded by Council Member _____; and after due consideration thereof by the Council, the Mayor put the question upon the adoption of said resolution, and the roll being called, the following named Council Members voted:

Ayes: _____

Nays: _____.

Whereupon, the Mayor declared said resolution duly adopted, as follows:

RESOLUTION _____

Authorizing Sale of City-Owned Property Located at 22 North Center Street

WHEREAS, the City of Marshalltown, Iowa (the “City”), pursuant to and in strict compliance with all laws applicable to the City, and in particular the provisions of Chapter 403 of the Code of Iowa, has adopted an Urban Renewal Plan for the Marshalltown Urban Renewal Area No. 4 (the “Urban Renewal Area”); and

WHEREAS, the City has received an offer (the “Offer”) from YSS of Marshall County for the purchase of real estate owned by the City located in the Urban Renewal Area at 22 North Center Street (the “Property”); and

WHEREAS, pursuant to Sections 403.8 and 403.9 of the Code of Iowa, the City has published notice, including an invitation to developers to submit competitive proposals for the acquisition and use of the Property, has held a public hearing on the Offer, and has otherwise complied with statutory requirements for the approval of the Offer; and

WHEREAS, the City received one additional offer for the Property (the “Additional Offer”);

NOW, THEREFORE, It Is Resolved by the City Council of the City of Marshalltown, Iowa, as follows:

Section 1. The Council hereby finds that the Additional Offer is not in the best interests of the City and that a public purpose will reasonably be accomplished by accepting the Offer from YSS of Marshall County for the purchase of the Property for the amount of \$35, for the purpose of using the Property to continue serving youth in the community.

Section 2. The Offer is hereby approved, the sale of the Property to YSS of Marshall County is hereby approved on the terms included in the Offer, and the Mayor and City Clerk are hereby authorized and directed to execute and deliver all documents necessary to transfer ownership of the Property to YSS of Marshall County.

Section 3. All resolutions or parts thereof in conflict herewith are hereby repealed.

Passed and approved November 12, 2018.

Mayor

Attest:

City Clerk

• • • • •

On motion and vote the meeting adjourned.

Mayor

Attest:

City Clerk

STATE OF IOWA
COUNTY OF MARSHALL SS:
CITY OF MARSHALLTOWN

I, the undersigned, City Clerk of the City of Marshalltown, hereby certify that the foregoing is a true and correct copy of the minutes of the Council of the City relating to holding a public hearing and adopting a resolution to approve an offer to purchase city-owned property.

WITNESS MY HAND this _____ day of _____, 2018.

City Clerk

November 9, 2018

Shari Coughenour
City Clerk/City Hall
24 North Center Street
Marshalltown, IA 50158-4912

Re: Approval of Sale of Police Station property
File No. 422742-35

Dear Shari:

Enclosed are copies of proceedings covering the City Council's public hearing on November 12 on the offer from YSS of Marshall County to purchase the city-owned property located at 22 North Center Street, followed by a resolution approving the sale of that property.

We would appreciate receiving one fully executed copy of these proceedings as soon as they are available.

Very truly yours,

Robert E. Josten

cc by email: Jessica Kinser

MARSHALLTOWN

I O W A

Joel Greer, Mayor
Jessica Kinser, Administrator
Diana Steiner, Finance Director
24 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5760
Fax - (641) 754-5781

FINANCE DEPARTMENT

January 22, 2019

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: Extend current audit services contract

Policy Issue: Per the City's Purchasing Policy, the Council must approve contracts equal to or greater than \$45,000.

Recommendation: Staff recommends extending the current auditor's contract for 2 more years.

Background: The City had solicited proposals for auditing services for Fiscal Years 2013-2015 and an agreement with Eide Bailly LLP was approved. Since the City was implementing new accounting software, the Council approved an extension for 3 more years (services for FY2016-2018 audits). Due to the extra workload on Finance staff from tracking tornado costs and now FEMA compliance, staff are requesting another 2 year extension. The following chart shows the base contract, which includes up to 2 major federal programs, and the fees for each additional federal program if necessary:

FY	Base	% increase	Add'l program
2015	\$ 46,350		\$ 3,000
2016	\$ 46,350	0.00%	\$ 3,000
2017	\$ 48,200	3.99%	\$ 3,120
2018	\$ 50,100	3.94%	\$ 3,240
2019	\$ 51,500	2.74%	\$ 3,300
2020	\$ 53,000	2.85%	\$ 3,360

Budget Impact: \$.1,400 increase for FY20's budget (FY19 audit) and \$1,500 increase for FY21's budget (FY20 audit).

City Council
Susan Cahill, Leon Lamer, Mike Gowdy,
Al Hoop, Gabriel Isom, Bill Martin, Bethany Wirin

Attachment: Resolution Approving Extension of Audit Services
EideBailly Audit Bid

cc: Jessica Kinser, City Administrator

City Council
Susan Cahill, Leon Lamer, Mike Gowdy,
Al Hoop, Gabriel Isom, Bill Martin, Bethany Wirin



December 12, 2018

Ms. Diana Steiner, Finance Director
City of Marshalltown
24 N. Center Street
Marshalltown, IA 50158

Dear Ms. Steiner:

As requested by your correspondence dated December 11, 2018, I am pleased to submit a bid to continue to perform the audit for the City of Marshalltown. Our fees to perform the financial statement and single audits services, including REAC procedures, would be as follows:

Year ending June 30, 2019	\$	51,500
Year ending June 30, 2020	\$	53,000

These fees include the audit of up to two major federal programs. The fees for each additional major federal program, if applicable, would be \$3,300 and \$3,360 for the fiscal years 2019 and 2020, respectively.

We have enjoyed working with the City in the past and look forward to continuing the relationship. If you have any questions, feel free to contact me.

Sincerely,

EIDE BAILLY LLP

A handwritten signature in black ink that reads "Brian Unsen".

Brian Unsen, CPA
Partner

ACCEPTED BY THE CITY OF MARSHALLTOWN, IOWA

(Signature)

(Date)

(Title)

RESOLUTION AUTHORIZING AN AGREEMENT WITH EIDE BAILLY LLP TO
CONTINUE TO PROVIDE AUDIT SERVICES FOR THE CITY OF MARSHALLTOWN
FOR FISCAL YEARS ENDING JUNE 30, 2019 AND JUNE 30, 2020

WHEREAS the City of Marshalltown has solicited proposals for auditing services for Fiscal Years 2013-2015 and an agreement with Eide Bailly LLP was approved , and

WHEREAS the Council on April 11, 2016 approved a 3 year extension of EideBailly's contract for Fiscal Years 2016 to 2018 since Finance Staff were implementing new accounting software, and

WHEREAS Finance staff have taken on extra work related to tracking tornado costs and FEMA compliance and are requesting another 2 year extension of EideBailly's contract for Fiscal Years 2019 to 2020, and

WHEREAS the Council finds this action is in the best interest of the City of Marshalltown, Iowa to now enter into the attached proposed agreement for auditing services;

THEREFORE, IT IS HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA AS FOLLOWS:

Section 1. The attached proposal submitted by Eide Bailly LLP is hereby approved and accepted by the City of Marshalltown, Iowa.

Section 2. The Mayor and City Clerk are hereby authorized and directed to execute said Audit Services Agreement on behalf of the City of Marshalltown, Iowa.

Section 3: This Agreement shall be considered in full force and effect from and after its signature by all parties, as required.

Passed this 28th day of January, 2019, and signed this ____ day of January, 2019.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor
ATTEST:

Shari L. Coughenour, CMC, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
Jessica Kinser, Administrator
Diana Steiner, Finance Director
24 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5760
Fax - (641) 754-5781

FINANCE DEPARTMENT

January 22, 2019

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: Comprehensive Annual Financial Report (CAFR) for fiscal year ending June 30, 2018

Recommendation: Staff recommends approving the June 30, 2018 CAFR.

Background: The Finance Department has prepared the 6/30/18 CAFR. The report presents the City's financial information on an accrual basis in accordance with governmental accounting standards. Revenues for the year excluding component units totaled \$37,271,137 and expenses excluding component units totaled \$33,531,821 (see page 14). The component units are Marshalltown Water Works and Marshalltown Convention and Visitors Bureau.

Eide Bailly LLP has also completed its annual audit of the City (see pages 8-10 for their report). The City received an unmodified ("clean") opinion, which means the report is presented fairly, in all material respects. The compliance sections outline the findings of the annual audit (see pages 128-136). There were no findings related to the financial statements and no questioned costs. There was only one statutory reporting finding related to the TIF certification. This reconciliation was done and submitted this past November, so the comment should be removed on FY19's audit.

The CAFR contains various sections but the Management Discussion and Analysis (MD&A) prepared by the City Finance Department provides a summary of the report (see pages 11-18). Many of the tables distinguish between Governmental Activities and Business-Type Activities and then also provide totals and a comparison to last fiscal year.

Attachment: Resolution Approving Annual Financial Report for FY2018
CAFR FY2018

cc: Jessica Kinser, City Administrator

City Council
Susan Cahill, Leon Lamer, Mike Gowdy,
Al Hoop, Gabriel Isom, Bill Martin, Bethany Wirin

RESOLUTION APPROVING THE FY2018 ANNUAL FINANCIAL REPORT FOR THE
CITY OF MARSHALLTOWN

WHEREAS the City's Finance Staff have completed the FY2018 Annual Financial Report;

WHEREAS, the Council must approve the report;

WHEREAS the Council finds this action is in the best interest of the City of Marshalltown,
Iowa;

WHEREAS the Council directs the City Finance Director to submit the report to the Auditor Of
State on or prior to March 31, 2019;

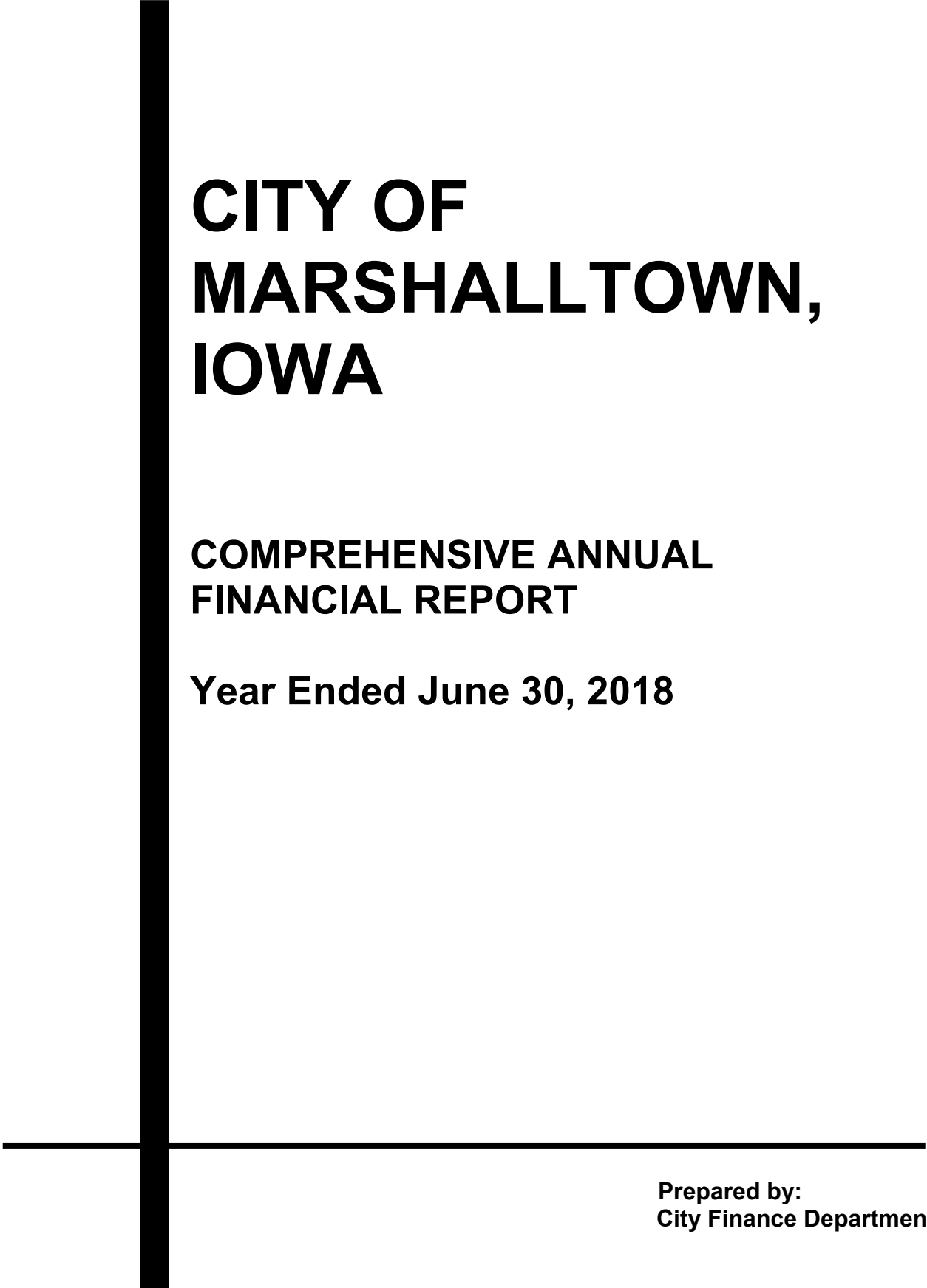
THEREFORE, IT IS HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF
MARSHALLTOWN, IOWA: to approve the FY2018 Annual Financial Report.

Passed this 28th day of January, 2019, and signed this ____ day of January, 2019.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor
ATTEST:

Shari L. Coughenour, CMC, City Clerk



CITY OF MARSHALLTOWN, IOWA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended June 30, 2018

**Prepared by:
City Finance Department**

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Introductory Section

June 30, 2018

City of Marshalltown

MARSHALLTOWN

I O W A

January 17, 2019

To the Honorable Mayor, City Council Members
And Citizens of the City of Marshalltown, Iowa:

The City of Marshalltown, Iowa, is required by various state and federal regulations to publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (generally accepted accounting principles or GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. Pursuant to these requirements, the Comprehensive Annual Financial Report (CAFR) of the City of Marshalltown, Iowa for the fiscal year ended June 30, 2018 as prepared by the Finance Department is hereby submitted in accordance with the provisions of Chapter 11.6 of the Code of Iowa.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The City's financial statements have been audited by Eide Bailly, L.L.P, a firm of licensed Certified Public Accountants, and they have issued an unmodified ("clean") opinion on the City's financial statements for the year ended June 30, 2018. The independent auditor's report is located at the front of the financial section of this report.

The independent audit of the financial statements of the City was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing single audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. Information related to this single audit, including the Schedule of Expenditures of Federal Awards, Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, Independent Auditor's Report on Compliance for the Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance and Schedule of Findings and Questioned Costs is included in the section entitled Compliance Section.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

City Council

Susan Cahill, Mike Gowdy, Joel Greer, Al Hoop,
Leon Lamer, Bill Martin, Bethany Wirin

Profile of the City

The City was incorporated July 27, 1863 under the laws of the State of Iowa, later amended on June 16, 1975 under the City Home Rule Act. Marshalltown is located in the central region of the state, with a land area of 19.28 square miles and a population of 27,552 as of the 2010 census. The City is empowered to levy a property tax on real property located within its boundaries, and has the power to extend its corporate limits by annexation.

The City operates under a mayor-council form of government. Setting policy and legislative authority are vested in the seven-member council. The City Council is responsible for passing ordinances, resolutions, adopting and amending the budget, appointing committees and hiring the City Administrator as provided by city ordinance. The Mayor and Council are elected for a four year staggered term rotation, allowing continuity within the membership. Four of the council members are elected from within their respective districts. The mayor and the three remaining council members are elected at large. The City Administrator, hired by the City Council is responsible for carrying out the policies and ordinances of the council, overseeing the day-to-day operations of the government, and for hiring the City Clerk and department managers.

The City provides the following services as authorized by its charter: public safety, public works, culture, recreation, and community development. The City also provides additional services including sewage collection and disposal, compost facility, a transit system, and municipal parking lots.

The City's financial statements include all funds, departments, boards and commissions, and other government entities that do not have separate legal status as required by accounting principals generally accepted in the United States of America.

In Marshalltown, the library is overseen by a board of directors and included in the operations of the general fund. 911 Communications are administered by the Marshall County Communications Commission, which uses an agreement allowed by Chapter 28 of the Code of Iowa and is included in this report. The water distribution system, administered by an independent utility board of trustees, and the Convention and Visitors Bureau, administered by a board of directors, are included as component units of the City.

The annual budget serves as the foundation for the City of Marshalltown's financial planning, development and control. The City Administrator and Finance Director are responsible for developing a budget proposal to the City Council. The proposed budget is presented to the Council in January and February of each year. The Council is required to hold public hearings on the proposed budget and to adopt the final budget no later than March 15 for the fiscal year beginning the following July first. The appropriated budget is prepared by fund and function.

Local Economy

The 2010 census showed Marshalltown's population increasing 5.9% from 26,009 to 27,552. Unemployment in the City was at 3.7% as of June 2018. This is higher than the Iowa rate of 2.5% as of June 2018.

The number of building permits decreased in fiscal year 2018 compared to 2017. 16 new residential construction building permits were issued creating 38 housing units for a value of \$6,802,000. 26 residential remodeling, repairs, and addition permits were issued for a value of \$586,000. Total building permit activity for commercial industrial, residential and accessory structures totaled 102 building permits with a valuation of \$31,354,000. This included large projects such as the Public Safety Building, SNT Trucking Addition, and East Olive Apartments.

The Local Option Sales Tax (LOST) which begun April 1, 2000 was voted and approved for another 10 year extension which will end in 2025. The voters passed a referendum August 1, 2017 to reallocate the LOST from 75% being designated for property tax relief, 20% for street projects and 5% allocated for council designated to 78% for property tax relief and 22% for council designated. This became effective November 1, 2017. For fiscal year ending June 30, 2018 the City collected approximately \$3.1 million (accrual basis).

Major Initiatives

Hawkeye Hotels, LLC: Built a Holiday Inn Express hotel with an estimated construction value of \$8 million. It opened in the spring of 2018.

Crosby Park: Underway with Phase 1, which is to build two 7-plexes with an estimated valuation of \$2 million

T. Kading Properties, LLC: Has plans for 24 buildings (48 duplex units) with an estimated cost of \$5 million.

Highway 14 Corridor Study: Utilizing grant dollars from the Martha Ellen Tye Foundation and Region 6, the City of Marshalltown completed a study of the Highway 14/3rd Avenue Corridor from the north city limits to Anson Street. The results of this study showed significant opportunities for improving the safety, functionality and aesthetics of this area in conjunction with a planned Iowa DOT repaving project, which will now occur in 2021.

Veterans Memorial Coliseum: Following the completion of a feasibility study in early 2017, the City of Marshalltown hired GTG Architects to proceed with developing plans and specifications for a renovation of the Coliseum into two full-sized gym spaces along with multiple flex spaces in the front of the building. Work was put on hold due to significant damage from the July 19, 2018, tornado but will continue into 2019.

Iowa River Trail: In May, the City was notified of a \$25,000 grant from the National Endowment for the Arts- Our Town program. The project is a design master plan for the Iowa River Trail, which will involve working with Hardin County and the communities along the trail to develop a cohesive strategy for design. Work on this plan will begin in 2019

Wayfinding Master Plan: With a fifty-percent grant from the Martha Ellen Tye Foundation, the City of Marshalltown, along with a steering committee of community stakeholders, completed a Wayfinding Master Plan to provide a cohesive brand and appearance to the signage within the community and to update a 30-year old system. The plan can be implemented as needed and will be incorporated into upcoming capital projects and the capital improvement plan.

Marshalltown School District: Completed the renovation and addition of the Marshalltown High School Roundhouse. Phase one included the renovation of the current gym including a new efficient heating and cooling system, a state-of-the-art gym floor, more safe/comfortable bleachers, and locker and weight rooms. It also included a new roof and other features. Phase two is underway and includes an auxiliary gym and wrestling room.

Long-Term Financial Planning

Maintenance and rehabilitation of the City's infrastructure (such as streets, sewers and bridges) have been the major priority of the City during the last five years. The City annually adopts a five-year Capital Improvement Program that provides a framework for the development and maintenance of infrastructure to meet current and future needs. In conjunction with this program, the City of Marshalltown includes a five year equipment replacement plan.

A vote was taken August 2, 2016 by the citizens of Marshalltown and approved for the construction of a new joint Police and Fire Building. The total cost estimate is \$17.5 million, which is being funded with general obligation bonds. The anticipated completion date of the construction is March 2019.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for the years ending June 30, 1990, and consecutively 1993 through 2017. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not be accomplished without the dedicated services of the entire Finance Department staff. We also want to acknowledge the assistance from many other department staff, agencies and organizations which are all vital to the culmination of this report.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Diana Steiner". The signature is fluid and cursive, with the first name "Diana" being more prominent than the last name "Steiner".

Diana Steiner
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

City of Marshalltown
Iowa

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

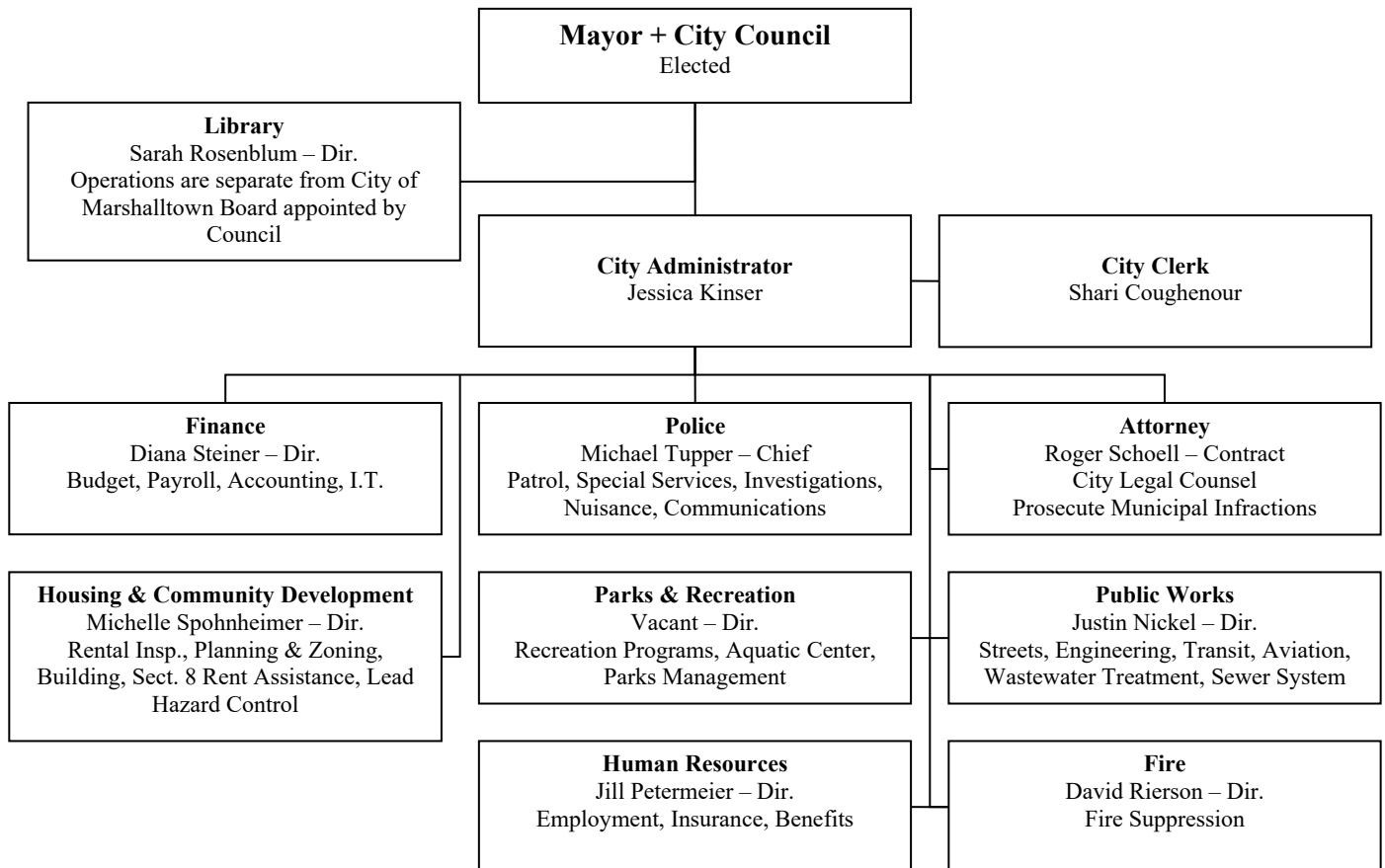
Christopher P. Morill

Executive Director/CEO

MARSHALLTOWN

— I O W A —

Organization Chart



Name	Title	Term Expires
Elected officials:		
Joel Greer	Mayor	December 31, 2021
Bethany Wirin	Mayor Pro-Tem, Council At Large	December 31, 2021
Bill Martin	Council Member At Large	December 31, 2021
Leon Lamer	Council Member At Large	December 31, 2019
Susan Cahill	Council Member First Ward	December 31, 2021
Gabriel Isom	Council Member Second Ward	December 31, 2019
Mike Gowdy	Council Member Third Ward	December 31, 2021
Al Hoop	Council Member Fourth Ward	December 31, 2019
Council-appointed officials:		
Jessica Kinser	City Administrator	Contract Expires November 14, 2021
City Administrator appointment with Council Approval:		
Shari Coughenour	City Clerk	Indefinite
Diana Steiner	Finance Director	Indefinite
David Rierson	Fire Chief	Indefinite
Michelle Spohnheimer	Housing & Community Dev. Director	Indefinite
Vacant	Parks and Recreation Director	Indefinite
Michael Tupper	Police Chief	Indefinite
Justin Nickel	Public Works Director	Indefinite
Jill Petermeier	Human Resources Director	Indefinite

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Financial Statements
June 30, 2018
City of Marshalltown



Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council
City of Marshalltown, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Marshalltown, Iowa, (City) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Marshalltown Water Works or Marshalltown Convention and Visitors Bureau, which represent the entire assets, net position and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Marshalltown Water Works or Marshalltown Convention and Visitors Bureau, is based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Marshalltown Convention and Visitors Bureau were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Marshalltown, Iowa, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Notes 1 and 16 to the financial statements, the City has adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which has resulted in a restatement of the net position as of July 1, 2017. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Marshalltown, Iowa's financial statements. The introductory section, combining nonmajor fund financial statements, schedule of bond maturities, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statements.

The combining nonmajor fund financial statements, schedule of bond maturities, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, schedule of bond maturities, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2019, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Eric Bailly LLP".

Dubuque, Iowa
January 17, 2019

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The following is a narrative overview and analysis of the financial activities of the City of Marshalltown for the fiscal year ended June 30, 2018. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-4 of this report. Additional historical information can be found in the Statistical Section of this report supporting some of the analysis presented in this discussion and the transmittal letter.

Financial Highlights of Primary Government

- Assets of the City of Marshalltown exceeded its liabilities at the close of the most recent fiscal year by \$77,408,764 (net position) as compared to \$73,669,448 in the prior year.
- The City's total net position increased by \$3,739,316. This is primarily attributable to increased revenue and decreased expenses in the Business-Type Activities.
- As of the close of the current fiscal year, the City of Marshalltown's governmental funds reported combined ending fund balances of \$27,929,524 an increase of \$4,266,712 in comparison with the prior year. This change was primarily from property taxes and proceeds from debt for the police and fire building not yet spent.
- \$2,614,277 in unassigned fund balance is available for spending at the City's discretion. Prior year unassigned fund balance was \$2,452,890. This is an increase of \$161,387.
- The City's total debt had a net increase of \$7.1 million during the current fiscal year. This change reflects the retirement of existing bonds and the issuance of \$12.7 million in new GO Debt. The new debt was for the Police and Fire building.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Marshalltown's basic financial statements. The City of Marshalltown's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of Marshalltown's finances, in a manner more similar to a private-sector business.

The statement of net position presents information on all of the City of Marshalltown's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Marshalltown is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Marshalltown that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Marshalltown include public safety, public works (roads, utilities and traffic controls), health and social services, parks and recreation, library, economic development and general government. The business-type activities of the City of Marshalltown include compost, concessions, storm sewer, water pollution control and transportation activities.

The government-wide financial statements include the City of Marshalltown itself (known as the primary government) and also a legally separate Water Works and Convention and Visitors Bureau for which the City of Marshalltown is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Marshalltown, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Marshalltown can be divided into three categories: governmental, proprietary and fiduciary.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the city's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Marshalltown maintains 14 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances. Major funds include General, Road Use Tax, Local Option Sales Tax, HUD Programs, Debt Service, Property Tax and Public Works and Other Projects Funds. Data from the other seven non-major governmental funds are combined into a single, aggregated presentation in the governmental funds financial statements. Individual fund data on each of the non-major governmental funds is provided in the form of combining statements in the supplementary information section.

The City of Marshalltown adopts an annual appropriated budget for all funds as required by state statute. In Iowa, budgetary compliance is at the function level, transcending fund level accounting as demonstrated in this report. Budgetary comparison statements have been provided for the governmental and enterprise/proprietary fund levels. This comparison demonstrates the City's compliance with state requirements.

Proprietary funds. The City of Marshalltown maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Marshalltown uses enterprise funds to account for its Storm Sewer, Water Pollution Control, Compost, Transit and Concession activities. Internal service funds are an accounting vehicle used to accumulate and allocate costs internally among the City of Marshalltown's various functions. The City of Marshalltown uses internal service funds to account for its insurance operations. Because this service predominantly benefits governmental rather than business-type functions, they have been included with governmental activities in the government-wide financial statements. Individual fund data for the internal service funds are provided in the form of combining statements in the supplementary information section.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Storm Sewer, Water Pollution Control and Non-major Enterprise funds, namely, Compost, Transit and Concession activities.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not available to support the City of Marshalltown's own programs. The most significant fiduciary fund maintained by the City of Marshalltown is the payroll fund; which records the taxes collected for other taxing jurisdictions within the City of Marshalltown. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. The City's budgetary comparison schedule and other postemployment benefit plan information is presented as required supplementary information immediately following the notes to basic financial statements. The combining statements referred to earlier in connection with non-major governmental, non-major enterprise funds, internal service funds, and agency funds are presented immediately following the required supplementary information (RSI).

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Marshalltown, assets exceeded liabilities by \$77,408,764 at the close of the most recent fiscal year.

City of Marshalltown Net Position
June 30, 2018

	Governmental Activities		Business-Type Activities		Total	
	FY 2017-18	FY 2016-17 (not restated)	FY 2017-18	FY 2016-17 (not restated)	FY 2017-18	FY 2016-17 (not restated)
Current and Other Assets	\$ 46,258,769	\$ 41,779,915	\$ 17,176,132	\$ 15,427,099	\$ 63,434,901	\$ 57,207,014
Capital Assets	50,784,835	44,434,327	57,997,288	58,806,482	108,782,123	103,240,809
Total Assets	97,043,604	86,214,242	75,173,420	74,233,581	172,217,024	160,447,823
Deferred Outflows of Resources	3,946,704	4,628,479	438,154	376,486	4,384,858	5,004,965
Current and Other Liabilities	6,671,809	6,552,469	2,545,737	2,820,202	9,217,546	9,372,671
Noncurrent Liabilities	55,225,124	38,967,985	21,144,146	22,014,961	76,369,270	60,982,946
Total liabilities	61,896,933	45,520,454	23,689,883	24,835,163	85,586,816	70,355,617
Deferred Inflow of Resources	13,526,817	13,005,504	79,485	48,827	13,606,302	13,054,331
Net Position						
Net investment in capital assets	37,973,695	35,605,495	39,699,525	38,990,163	77,673,220	74,595,658
Restricted	13,150,024	15,612,241	177,299	180,225	13,327,323	15,792,466
Unrestricted	(25,557,161)	(18,900,973)	11,965,382	10,555,689	(13,591,779)	(8,345,284)
Total net position	\$ 25,566,558	\$ 32,316,763	\$ 51,842,206	\$ 49,726,077	\$ 77,408,764	\$ 82,042,840

By far, the largest portion of the City of Marshalltown's net position of \$77,673,220 reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less depreciation and any related debt. The City of Marshalltown uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Marshalltown's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other resources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the City of Marshalltown's governmental and business-type activities net position of \$13,327,323 represents resources that are subject to external restrictions. Prior year comparison shows \$15,792,466, a decrease of \$2,465,143.

City of Marshalltown
Management's Discussion and Analysis (MD&A)

The following is a more detailed review of the year's operation.

City of Marshalltown Changes in Net Position
June 30, 2018

	Governmental Activities		Business-Type Activities		Total	
	FY 2017-18	FY 2016-17 (not restated)	FY 2017-18	FY 2016-17 (not restated)	FY 2017-18	FY 2016-17 (not restated)
Revenues:						
Program revenues:						
Charges for services	\$ 1,534,874	\$ 1,559,120	\$ 9,451,194	\$ 8,846,146	\$ 10,986,068	\$ 10,405,266
Operating grants and contributions	6,768,632	7,387,980	383,646	381,810	7,152,278	7,769,790
Capital grants and contributions	1,026,153	1,768,179	209,668	432,400	1,235,821	2,200,579
General revenues						
Property and other taxes	15,333,757	15,504,008	-	-	15,333,757	15,504,008
Grants and contributions not restricted to specific programs	1,331,709	1,384,158	-	-	1,331,709	1,384,158
Other	1,017,923	759,120	213,581	76,481	1,231,504	835,601
Total revenues	27,013,048	28,362,565	10,258,089	9,736,837	37,271,137	38,099,402
Expenses:						
Public safety	\$11,732,583	10,713,027	-	-	11,732,583	10,713,027
Public works	5,591,152	8,553,684	-	-	5,591,152	8,553,684
Health and social services	654,311	1,306,389	-	-	654,311	1,306,389
Culture and recreation	3,888,793	3,654,545	-	-	3,888,793	3,654,545
Community and economic development	2,288,991	2,433,608	-	-	2,288,991	2,433,608
General government	1,575,523	685,937	-	-	1,575,523	685,937
Interest on long-term debt	764,344	429,296	-	-	764,344	429,296
Business type	-	-	7,036,124	7,517,186	7,036,124	7,517,186
Total expenses	26,495,697	27,776,486	7,036,124	7,517,186	33,531,821	35,293,672
Increase in net position before transfers	517,351	586,079	3,221,965	2,219,651	3,739,316	2,805,730
Transfers	(49,377)	1,035,676	49,377	(1,035,676)	-	-
Increase in Net Position	467,974	1,621,755	3,271,342	1,183,975	3,739,316	2,805,730
Net Position - Beginning of Year, as restated	25,098,584	30,695,008	48,570,864	48,542,102	73,669,448	79,237,110
Net Position - End of Year	\$ 25,566,558	\$ 32,316,763	\$ 51,842,206	\$ 49,726,077	\$ 77,408,764	\$ 82,042,840

Governmental Activities. Governmental revenues in the current year decreased by \$1.35 million primarily due to decreased revenues in the Capital Projects area. Governmental expenses decreased \$1.28 million from the prior fiscal year and this was largely due to savings in the Public Works area.

Business-type Activities. Revenue received through charges for services increased by \$0.6 million. Business-type expenses decreased by \$0.5 million and are largely based on Water Pollution Control usage.

Financial Analysis of the Government's Funds

As noted earlier, the City of Marshalltown uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The financial reporting focus of the City of Marshalltown's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the City of Marshalltown's financing requirements. In particular, unassigned fund balance may serve as useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City of Marshalltown's governmental funds reported a combined ending fund balance of \$27,929,524, an increase of \$4,266,712 in comparison with the prior year. Of this total amount \$2,614,277 is unassigned fund balance, which is available to meet the future financial needs of the City. \$24,663,943 is restricted, \$250,000 is committed and \$401,304 is nonspendable.

The General fund is the chief operating fund of the City of Marshalltown. At the end of the current fiscal year this fund balance increased by \$512,222 to \$4,392,404, with an unassigned fund balance of \$2,953,579, a restricted balance of \$932,307, and a committed balance of \$250,000. The remaining \$256,518 is nonspendable (prepaid items).

The Road Use Tax fund is apportioned to the City from the state gasoline taxes based upon population. This fund is used for street related purposes only. Major street resurfacing and reconstruction are scheduled each year in the spring after the impact of winter weather can be determined. At the end of the current fiscal year, the ending fund balance of \$4,887,932 is an decrease of \$395,505 compared to the prior year. This decrease is due to an increase in project costs and a decrease in revenue.

The Lead Abatement program was continued through November 2017, which was funded from the Lead-Based Paint Hazard Control grant. The program includes multiple counties due to the high incidents of lead poisoning in young children. The City administers the grant in collaboration with many health and welfare agencies and the local hospital. For the current fiscal year, the City expended \$634,107 under this program.

Voters passed a referendum in August 1, 2017 reallocating the Local Option Sales Tax (LOST) from property tax relief (75%), storm sewer and other capital improvements (20%), and any project designated by the Council (5%) to property tax relief (78%) and any project designated by the Council (22%). This became effective November 1, 2017. Property tax relief dollars were transferred to the Debt Service Fund and Employee Benefit Fund. The Council used their share primarily for general fund support, early hires of positions, security cameras, and fireworks for this fiscal year. The decrease in the balance this year was \$1,110,656.

The Tax Increment Financing (TIF) fund continues to be a useful tool for the City of Marshalltown as they continue to work with developers on rehabilitation of existing facilities, including the downtown area, and new construction throughout the city. Multiple rebates will be paid in the future.

Changes in the Public Works and Other Projects capital project fund is due to the continuation of several street projects during the fiscal year. The City issued bonds in FY17 & FY18 for \$17.5 million for the construction of a new Police & Fire building.

Proprietary funds. The City of Marshalltown's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The ending net position for the proprietary funds was \$51,842,206, a net position increase of \$3,271,342.

Budgetary Highlights

General Fund

The City of Marshalltown presents budgetary information as allowed by GASB Statement No. 41. Budgets are based on nine functional areas as required by state statute, not by fund or fund type. During the year ended June 30, 2018, revenues and transfers in for the general fund operations, on the GAAP basis, were less than revenue estimates by \$411,364 and departmental expenditures and transfers out on the GAAP basis were \$1,134,944 less than expenditure estimates.

During the fiscal year ended June 30, 2018 there were two budget amendments, dated March 5, 2018 and May 29, 2018.

Capital Asset and Debt Administration

Capital assets. The City of Marshalltown's investment in capital assets for its governmental and business type activities as of June 30, 2018 amount to \$187,839,711. This investment in capital assets includes land, land improvements, buildings, machinery and equipment, park facilities, roads, highways and sewers. The total increase in the City of Marshalltown's investment in capital assets for the current fiscal year was \$9,232,441.

City of Marshalltown's 2018 Capital Assets
(in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total	
	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17
Land and Improvements	\$ 7,326,123	\$ 7,248,073	\$ 3,121,325	\$ 3,121,325	\$ 10,447,448	\$ 10,369,398
Buildings and Structures	17,666,013	17,707,821	10,845,457	10,845,457	28,511,470	28,553,278
Equipment and vehicles	17,023,927	17,046,381	17,993,497	18,165,805	35,017,424	35,212,186
Infrastructure	44,392,621	40,792,336	58,029,056	53,088,621	102,421,677	93,880,957
Construction in Progress	7,743,788	3,074,150	3,697,904	7,517,301	11,441,692	10,591,451
Total	<u>\$ 94,152,472</u>	<u>\$ 85,868,761</u>	<u>\$ 93,687,239</u>	<u>\$ 92,738,509</u>	<u>\$ 187,839,711</u>	<u>\$ 178,607,270</u>

Major capital asset events during the current fiscal year include the following:

- Water pollution and street projects continuing.
- Various machinery and equipment purchases throughout the year including new vehicles for several departments.
- Replaced telephone system.
- Continuation of construction of Police and Fire Building.

Additional information on the City' of Marshalltown's capital assets can be found in Note 5 on pages 45-47 of this report.

Long-term debt. At the end of the current fiscal year, the City of Marshalltown had total debt outstanding and unamortized premiums and discounts of \$52,930,754. Of this amount, \$39,457,754 comprises debt backed by the full faith and credit of the City. The remainder of the City of Marshalltown's debt represents bonds secured solely by revenues generated from the sanitary sewer rental fees.

The City of Marshalltown's total debt increased by approximately \$7 million during the current fiscal year due to the issuance of approximately \$13 million less normal retirement of debt of approximately \$6 million.

Moody's Investors Service rated the City on September 11, 2017 and October 30, 2018. The City maintained their Aa2 rating.

State statutes limit the amount of general obligation debt a governmental entity may issue to 5 percent of its total assessed valuation. The current debt limitation for the City of Marshalltown is \$72,641,507, significantly in excess of the City of Marshalltown's outstanding general obligation debt.

Additional information on the City' of Marshalltown's long-term debt can be found in Note 6 on pages 47-51 this report.

Economic Factors and Next Year's Budgets and Rates

The local economy of the City remains strong and is creating more private public agreements to maintain that strength. Holiday Inn Express Hotel opened in the spring of 2018. Two 7-plexes are underway, as well as 24 buildings (48 Duplex units). A Highway 14/3rd Ave. corridor study was completed. The results showed opportunities for improving the safety, functionality and aesthetics of this area in conjunction with a planned Iowa DOT repaving project, which will occur in 2021. The City is receiving a \$25,000 grant from the National Endowment for the Arts Our Town Program. which will develop a cohesive strategy for design of the Iowa River Trail.

The budget for the ensuing fiscal year 2019 considers many factors and estimates about the finances of the upcoming year. Voters passed a referendum in August 2017 to re-allocate the local option sales tax so 78% will go towards property tax relief and 22% will be Council designated effective November 1, 2017. Sales taxes and hotel/motel tax are expected to remain steady. The road use taxes collected by the state are stable but the forecast is to maintain a conservative projection for these revenue sources. The City experienced an EF-3 tornado on July 19, 2018. Industry, businesses and residences on the north side of the community were affected. The County Assessor will review the progress on repairs in 2019 and make adjustments to property tax valuations which will impact fiscal year 2021. The City will be proactively taking steps in fiscal years 2019 and 2020 to mitigate any potential valuation loss in future years. The City did receive a Federal Public Assistance Disaster Declaration, which will allow the City to request reimbursement of up to 85% (75% federal and 10% state) for debris removal, emergency protective measures and other projects to be completed in the coming years as a result of the damage. The City experienced damage to multiple municipal buildings and parks. The City's insurance will result in a cost of only \$10,000 for all covered losses for property and vehicles. The City and community are already developing plans for Marshalltown to come back stronger than ever.

The following items are also forefront in revenue and expenditure projections: (a) The City's contribution rate for the Police and Fire retirement system has decreased in fiscal year 2018, but will increase for fiscal year 2019. This rate fluctuates on an annual basis. (b) The Iowa Public Employees Retirement System maintained the same rate for fiscal year 2018, but is also rising in fiscal year 2019. (c) Compliance with sanitary and storm water regulations will continue to be implemented over the next several years. Sewer rates have been increased to accommodate the costs with these mandates. (d) The cost of health care continues to rise. The City has experienced an increase in health-related claims but no change in premiums occurred in FY18; however, the City is planning an increase for the next fiscal year. Changes in claims are always a factor that the City continues to monitor. More preventive care options are encouraged to help avoid the high dollar claims. The claims are reviewed on a quarterly basis by the insurance committee.

Requests for Information

This financial report is designed to provide a general overview of the City of Marshalltown's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to the Finance Director, 24 N. Center Street, Marshalltown, IA 50158-4911.

Basic Financial Statements
June 30, 2018

City of Marshalltown

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	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Marshalltown Water Works	Marshalltown Convention and Visitors Bureau
Assets					
Cash and cash equivalents	\$ 31,366,951	\$ 14,982,510	\$ 46,349,461	\$ 2,941,386	\$ 192,583
Receivables					
Property taxes					
Delinquent	106,690	-	106,690	-	-
Succeeding year	12,777,819	-	12,777,819	-	-
Accounts and unbilled usage	379,945	1,393,857	1,773,802	700,631	-
Special assessments	22,691	-	22,691	-	-
Due from component unit	10,543	507,972	518,515	-	-
Due from other governments	1,176,660	-	1,176,660	-	-
Inventories	108,688	23,010	131,698	-	-
Prepaid items	308,782	91,484	400,266	46,174	396
Restricted assets					
Cash and cash equivalents	-	177,299	177,299	736,992	-
Capital assets					
Land	4,665,014	890,631	5,555,645	1,112,721	-
Land improvements	2,661,109	2,230,694	4,891,803	-	-
Buildings and structures	17,666,013	10,845,457	28,511,470	18,560,413	-
Equipment and vehicles	17,023,927	17,993,497	35,017,424	2,566,021	102,086
Sanitary sewers and lift stations	-	41,451,901	41,451,901	-	-
Infrastructure	44,392,621	16,577,155	60,969,776	13,065,721	-
Construction in progress	7,743,788	3,697,904	11,441,692	-	-
Accumulated depreciation	(43,367,637)	(35,689,951)	(79,057,588)	(16,008,158)	(24,316)
Total assets	97,043,604	75,173,420	172,217,024	23,721,901	270,749
Deferred Outflows of Resources					
OPEB related deferred outflows	171,204	19,595	190,799	-	-
Pension related deferred outflows	3,775,500	418,559	4,194,059	163,459	-
Total deferred outflows of resources	3,946,704	438,154	4,384,858	163,459	-

City of Marshalltown
Statement of Net Position
June 30, 2018

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Marshalltown Water Works	Marshalltown Convention and Visitors Bureau
Liabilities					
Accounts payable	\$ 2,136,418	\$ 145,809	\$ 2,282,227	\$ 87,851	\$ 16,030
Accrued payroll and payroll benefits	269,092	44,578	313,670	25,052	3,372
Retainage payable	285,545	126,801	412,346	-	-
Deposits payable	156,989	-	156,989	-	-
Due to other governments	179,988	30,595	210,583	-	-
Accrued interest payable	64,150	42,538	106,688	11,634	-
Due to primary government	-	-	-	518,515	-
Liabilities payable from restricted assets					
Customer deposits	-	-	-	221,610	-
Noncurrent liabilities					
Due within one year					
Bonds and notes payable	3,348,761	2,119,959	5,468,720	357,000	-
Compensated absences payable	230,866	35,457	266,323	115,152	-
Due in more than one year					
Bonds and notes payable	29,723,035	17,738,999	47,462,034	6,720,079	-
Compensated absences payable	995,639	219,627	1,215,266	-	-
Net pension liability	12,407,249	1,456,564	13,863,813	1,922,413	-
Total OPEB liability	12,099,201	1,728,956	13,828,157	184,799	-
Total liabilities	<u>61,896,933</u>	<u>23,689,883</u>	<u>85,586,816</u>	<u>10,164,105</u>	<u>19,402</u>
Deferred Inflows of Resources					
Succeeding year property taxes	12,777,819	-	12,777,819	-	-
Pension related deferred inflows	748,998	79,485	828,483	20,966	-
Total deferred inflows of resources	<u>13,526,817</u>	<u>79,485</u>	<u>13,606,302</u>	<u>20,966</u>	<u>-</u>
Net position					
Net investment in capital assets	37,973,695	39,699,525	77,673,220	12,219,639	77,770
Restricted for					
Capital improvements	6,373,088	-	6,373,088	-	-
Community development	240,951	-	240,951	-	-
Debt service	111,879	177,299	289,178	-	-
Employee benefits	2,881,903	-	2,881,903	-	-
Other purposes	3,542,203	-	3,542,203	-	-
Unrestricted	<u>(25,557,161)</u>	<u>11,965,382</u>	<u>(13,591,779)</u>	<u>1,480,650</u>	<u>173,577</u>
Total net position	<u>\$ 25,566,558</u>	<u>\$ 51,842,206</u>	<u>\$ 77,408,764</u>	<u>\$ 13,700,289</u>	<u>\$ 251,347</u>

Functions/Programs	Expenses	Program Revenues		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities				
Public safety	\$ 11,732,583	\$ 409,649	\$ 549,055	\$ 10,313
Public works	5,591,152	443,091	3,532,179	404,427
Health and social services	654,311	7,065	675,035	-
Culture and recreation	3,888,793	463,866	554,033	611,413
Community and economic development	2,288,991	93,679	1,458,255	-
General government	1,575,523	117,524	75	-
Interest on long-term debt	764,344	-	-	-
Total governmental activities	<u>26,495,697</u>	<u>1,534,874</u>	<u>6,768,632</u>	<u>1,026,153</u>
Business-type activities				
Water pollution control	5,105,834	7,857,197	-	6,951
Storm sewer	958,434	1,407,673	-	202,717
Compost	70,920	67,077	-	-
Transit	837,136	78,047	383,646	-
Concessions	63,800	41,200	-	-
Total business-type activities	<u>7,036,124</u>	<u>9,451,194</u>	<u>383,646</u>	<u>209,668</u>
Total primary government	<u>\$ 33,531,821</u>	<u>\$ 10,986,068</u>	<u>\$ 7,152,278</u>	<u>\$ 1,235,821</u>
Component Units				
Water works	\$ 4,009,161	\$ 5,118,558	\$ -	\$ -
Convention and visitors bureau	313,302	277,880	-	-
Total component units	<u>\$ 4,322,463</u>	<u>\$ 5,396,438</u>	<u>\$ -</u>	<u>\$ -</u>
General Revenues				
Taxes				
Property				
Tax increment financing				
Local option sales				
Utility excise				
Hotel/motel				
Mobile homes				
Unrestricted				
State generated revenues				
Investment earnings				
Miscellaneous revenues				
Transfers				
Total general revenues and transfers				
Change in net position				
Net Position - Beginning, as restated				
Net Position - Ending				

See Notes to Financial Statements

City of Marshalltown
Statement of Activities
Year Ended June 30, 2018

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Marshalltown Water Works	Marshalltown Convention and Visitors Bureau
\$ (10,763,566)	\$ -	\$ (10,763,566)	\$ -	\$ -
(1,211,455)	-	(1,211,455)	-	-
27,789	-	27,789	-	-
(2,259,481)	-	(2,259,481)	-	-
(737,057)	-	(737,057)	-	-
(1,457,924)	-	(1,457,924)	-	-
(764,344)	-	(764,344)	-	-
(17,166,038)	-	(17,166,038)	-	-
-	2,758,314	2,758,314	-	-
-	651,956	651,956	-	-
-	(3,843)	(3,843)	-	-
-	(375,443)	(375,443)	-	-
-	(22,600)	(22,600)	-	-
-	3,008,384	3,008,384	-	-
\$ (17,166,038)	\$ 3,008,384	\$ (14,157,654)	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 1,109,397	\$ -
-	-	-	-	(35,422)
\$ -	\$ -	\$ -	\$ 1,109,397	\$ (35,422)
\$ 10,510,365	\$ -	\$ 10,510,365	\$ -	\$ -
164,523	-	164,523	-	-
3,121,920	-	3,121,920	-	-
1,105,221	-	1,105,221	-	-
403,116	-	403,116	-	-
28,612	-	28,612	-	-
1,331,709	-	1,331,709	-	-
456,079	213,581	669,660	15,890	208
561,844	-	561,844	-	-
(49,377)	49,377	-	-	-
17,634,012	262,958	17,896,970	15,890	208
467,974	3,271,342	3,739,316	1,125,287	(35,214)
25,098,584	48,570,864	73,669,448	12,575,002	286,561
\$ 25,566,558	\$ 51,842,206	\$ 77,408,764	\$ 13,700,289	\$ 251,347

	General	Special Revenue	
		Road Use Tax	Local Option Sales Tax
Assets			
Cash and cash equivalents	\$ 4,404,578	\$ 4,534,181	\$ 4,084,222
Receivables			
Property taxes			
Delinquent	62,339	-	-
Succeeding year	7,550,859	-	-
Accounts and unbilled usage	121,747	-	13,658
Special assessments	-	-	-
Due from other funds	8,353	-	-
Due from component unit	10,543	-	-
Due from other governments	137,151	262,767	243,084
Inventory	-	108,688	-
Prepaid items	256,518	24,828	-
Total assets	<u>\$ 12,552,088</u>	<u>\$ 4,930,464</u>	<u>\$ 4,340,964</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	\$ 215,255	\$ 38,539	\$ 15,924
Accrued payroll and payroll benefits	258,411	260	-
Retainage payable	-	-	-
Due to other governments	101,679	3,733	-
Due to other funds	-	-	-
Total liabilities	<u>575,345</u>	<u>42,532</u>	<u>15,924</u>
Deferred Inflows of Resources			
Unavailable revenue- property taxes	7,550,859	-	-
Unavailable revenue- special assessments	-	-	-
Unavailable revenue- other	21,261	-	-
Unavailable revenue- intergovernmental	12,219	-	-
Total deferred inflows of resources	<u>7,584,339</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	256,518	133,516	-
Restricted	932,307	4,754,416	4,325,040
Committed	250,000	-	-
Unassigned	2,953,579	-	-
Total fund balances	<u>4,392,404</u>	<u>4,887,932</u>	<u>4,325,040</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,552,088</u>	<u>\$ 4,930,464</u>	<u>\$ 4,340,964</u>

See Notes to Financial Statements

City of Marshalltown
Balance Sheet
Governmental Funds
Year Ended June 30, 2018

Funds			Capital Projects Funds		Nonmajor Governmental Funds	Total
Property Tax	HUD Programs	Debt Service	Public Works and Other Projects			
\$ 2,867,808	\$ 243,203	\$ 86,909	\$ 11,643,299	\$ 1,011,090	\$ 28,875,290	
14,095	-	24,970	4,644	642	106,690	
3,937,418	-	726,674	562,868	-	12,777,819	
-	7,911	-	136,273	53,216	332,805	
-	-	-	22,691	-	22,691	
-	-	-	346,865	-	355,218	
-	-	-	-	-	10,543	
-	9,764	-	69,985	453,909	1,176,660	
-	-	-	-	-	108,688	
-	11,251	-	-	16,185	308,782	
<u>\$ 6,819,321</u>	<u>\$ 272,129</u>	<u>\$ 838,553</u>	<u>\$ 12,786,625</u>	<u>\$ 1,535,042</u>	<u>\$ 44,075,186</u>	
\$ -	\$ 3,366	\$ -	\$ 1,365,157	\$ 34,180	\$ 1,672,421	
-	6,797	-	-	3,624	269,092	
-	-	-	237,209	48,336	285,545	
-	-	-	-	74,576	179,988	
-	-	-	-	355,218	355,218	
<u>-</u>	<u>10,163</u>	<u>-</u>	<u>1,602,366</u>	<u>515,934</u>	<u>2,762,264</u>	
3,937,418	-	726,674	562,868	-	12,777,819	
-	-	-	22,691	-	22,691	
-	6,731	-	101,199	52,242	181,433	
-	9,764	-	69,985	309,487	401,455	
<u>3,937,418</u>	<u>16,495</u>	<u>726,674</u>	<u>756,743</u>	<u>361,729</u>	<u>13,383,398</u>	
-	11,251	-	-	19	401,304	
2,881,903	234,220	111,879	10,427,516	996,662	24,663,943	
-	-	-	-	-	250,000	
-	-	-	-	(339,302)	2,614,277	
<u>2,881,903</u>	<u>245,471</u>	<u>111,879</u>	<u>10,427,516</u>	<u>657,379</u>	<u>27,929,524</u>	
<u>\$ 6,819,321</u>	<u>\$ 272,129</u>	<u>\$ 838,553</u>	<u>\$ 12,786,625</u>	<u>\$ 1,535,042</u>	<u>\$ 44,075,186</u>	

City of Marshalltown
Reconciliation of the Balance Sheet
Governmental Funds to the Statement of Net Position
June 30, 2018

Total governmental fund balances	\$ 27,929,524
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.	
The cost of capital assets is	\$ 94,152,472
Accumulated depreciation is	<u>(43,367,637)</u>
	50,784,835
Some of the City's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are recognized as deferred inflows of resources, in the governmental funds.	605,579
OPEB and Pension related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period and therefore are not reported in the funds.	
OPEB related deferred outflows	171,204
Pension related deferred outflows	3,775,500
Pension related deferred inflows	<u>(748,998)</u>
	3,197,706
Internal service funds are used by the City's management to charge the costs of self-insurance programs to the individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.	1,917,815
Some liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Those liabilities consist of:	
Bonds and notes payable	(33,071,796)
Accrued interest on the bonds	(64,150)
Compensated absences	(1,226,505)
Net pension liability	(12,407,249)
Total OPEB liability	<u>(12,099,201)</u>
	<u>(58,868,901)</u>
Net position of governmental activities	<u>\$ 25,566,558</u>

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		Special Revenue	
	General	Road Use Tax	Local Option Sales Tax
Revenues			
Property taxes	\$ 6,140,079	\$ -	\$ -
TIF revenues	-	-	-
Other city taxes	1,264,471	-	3,121,920
Use of money and property	226,643	-	75,158
Licenses and permits	238,263	-	-
Intergovernmental	1,195,623	3,421,287	-
Charges for service	953,243	-	-
Special assessments	-	-	-
Miscellaneous	141,494	-	-
Total revenues	10,159,816	3,421,287	3,197,078
Expenditures			
Current			
Public safety	9,176,117	-	63,588
Public works	1,758,430	1,233,683	37,740
Health and social services	53,432	-	-
Culture and recreation	2,700,549	-	4,375
Community and economic development	408,390	-	-
General government	1,425,349	-	32,198
Debt service			
Principal	10,875	-	-
Interest and other fiscal charges	-	-	-
Total expenditures	15,533,142	1,233,683	137,901
Excess (deficiency) of revenues over (under) expenditures	(5,373,326)	2,187,604	3,059,177
Other financing sources (uses)			
General obligation bonds issued	-	-	-
Premium on general obligation bonds issued	-	-	-
Transfers in	6,085,714	-	130,152
Transfers out	(200,166)	(2,583,109)	(4,299,985)
Total other financing sources (uses)	5,885,548	(2,583,109)	(4,169,833)
Net change in fund balances	512,222	(395,505)	(1,110,656)
Fund balances - beginning	3,880,182	5,283,437	5,435,696
Fund balances - ending	\$ 4,392,404	\$ 4,887,932	\$ 4,325,040

See Notes to Financial Statements

City of Marshalltown
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2018

Funds			Capital Projects Funds		
Property Tax	HUD Programs	Debt Service	Public Works and Other Projects	Nonmajor Governmental Funds	Total
\$ 1,404,160	\$ -	\$ 2,498,588	\$ 467,538	\$ -	\$ 10,510,365
-	-	-	-	169,316	169,316
169,577	-	265,053	44,550	280,925	5,146,496
7,738	3,952	12,789	191,122	27,077	544,479
-	-	-	-	-	238,263
158,049	2,010,695	317,218	399,134	1,463,503	8,965,509
-	-	-	-	3,250	956,493
-	-	-	6,445	-	6,445
-	41,760	-	2,663	420,738	606,655
<u>1,739,524</u>	<u>2,056,407</u>	<u>3,093,648</u>	<u>1,111,452</u>	<u>2,364,809</u>	<u>27,144,021</u>
70,400	-	-	5,977,665	1,132,211	16,419,981
-	-	-	2,844,925	613,421	6,488,199
-	677,173	-	-	5,954	736,559
-	-	-	-	1,158,636	3,863,560
-	1,497,533	-	-	326,515	2,232,438
-	-	-	-	5,000	1,462,547
-	-	3,673,486	-	-	3,684,361
-	-	750,387	136,455	-	886,842
<u>70,400</u>	<u>2,174,706</u>	<u>4,423,873</u>	<u>8,959,045</u>	<u>3,241,737</u>	<u>35,774,487</u>
<u>1,669,124</u>	<u>(118,299)</u>	<u>(1,330,225)</u>	<u>(7,847,593)</u>	<u>(876,928)</u>	<u>(8,630,466)</u>
-	-	-	12,720,000	-	12,720,000
-	-	-	226,555	-	226,555
2,250,000	72,249	1,204,215	2,431,690	26,031	12,200,051
<u>(3,915,181)</u>	<u>-</u>	<u>-</u>	<u>(791,291)</u>	<u>(459,696)</u>	<u>(12,249,428)</u>
<u>(1,665,181)</u>	<u>72,249</u>	<u>1,204,215</u>	<u>14,586,954</u>	<u>(433,665)</u>	<u>12,897,178</u>
3,943	(46,050)	(126,010)	6,739,361	(1,310,593)	4,266,712
<u>2,877,960</u>	<u>291,521</u>	<u>237,889</u>	<u>3,688,155</u>	<u>1,967,972</u>	<u>23,662,812</u>
<u>\$ 2,881,903</u>	<u>\$ 245,471</u>	<u>\$ 111,879</u>	<u>\$ 10,427,516</u>	<u>\$ 657,379</u>	<u>\$ 27,929,524</u>

City of Marshalltown
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds to the Statement of Activities
Year Ended June 30, 2018

Net change in fund balances – total governmental funds \$ 4,266,712

Amounts reported for governmental activities in the Statement of
Activities are different because:

Capital outlays are reported as expenditures in governmental funds. However,
in the Statement of Activities, the cost of capital assets is allocated over
their estimated useful lives as depreciation expense. In the current period,
these amounts are:

Capital outlay	\$ 9,628,133	
Book value of disposals	(429,898)	
Depreciation expense	<u>(2,847,727)</u>	
Net change in capital assets		6,350,508

Because some revenues will not be collected for several months after the
City's fiscal year end, they are not considered "available" revenues and
are unavailable in the governmental funds. Unavailable revenues
decreased by these amounts this year:

Intergovernmental	(126,674)	
Charges for service	<u>(4,302)</u>	
Net effect		(130,976)

Debt proceeds provide current financial resources to governmental funds, but
issuing debt increases long-term liabilities in the Statement of Net Position.
Repayment of debt principal is an expenditure in the governmental funds,
but the repayment reduces long-term liabilities in the Statement of Net Position
and does not affect the Statement of Activities. In the current period, these
amounts are:

Debt repayments	3,684,361	
Debt proceeds, including premiums	<u>(12,946,555)</u>	
Net effect		(9,262,194)

Some items reported in the Statement of Activities do not require the use of
current financial resources and, therefore, are not reported as expenditures
in governmental funds. These activities consist of:

Change in accrued interest and premium amortization	40,320	
Change in compensated absences	(96,061)	
Net effect of OPEB related activity	(192,769)	
Net effect of pension related activity	<u>(153,310)</u>	
Total additional expenses		(401,820)

Internal service funds are used by management to charge the costs
of certain activities to individual funds. The net income (loss) of the
internal service funds is reported with governmental activities.

(354,256)

Change in net position of governmental activities \$ 467,974

City of Marshalltown
Statement of Net Position
Proprietary Funds
June 30, 2018

	Business-type Activities - Enterprise Funds				Governmental Activities -
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	Internal Service Funds
Assets					
Current assets					
Cash and cash equivalents	\$ 11,221,837	\$ 3,452,973	\$ 307,700	\$ 14,982,510	\$ 2,491,661
Receivables					
Accounts and unbilled usage	1,304,676	85,611	3,570	1,393,857	47,140
Due from other funds	13,461	-	-	13,461	-
Due from component unit	410,824	97,148	-	507,972	-
Inventories	11,010	-	12,000	23,010	-
Prepaid items	62,083	11,098	18,303	91,484	-
Total current assets	13,023,891	3,646,830	341,573	17,012,294	2,538,801
Noncurrent assets					
Restricted assets					
Cash and cash equivalents	177,299	-	-	177,299	-
Capital assets					
Land	375,912	504,282	10,437	890,631	-
Land improvements	1,957,598	30,000	243,096	2,230,694	-
Buildings and structures	10,135,409	6,000	704,048	10,845,457	-
Equipment and vehicles	16,107,284	425,662	1,460,551	17,993,497	-
Sanitary sewers and lift stations	41,326,285	125,616	-	41,451,901	-
Infrastructure	-	16,577,155	-	16,577,155	-
Construction in progress	3,260,920	436,984	-	3,697,904	-
Accumulated depreciation	(28,591,496)	(5,689,920)	(1,408,535)	(35,689,951)	-
Total noncurrent assets	44,749,211	12,415,779	1,009,597	58,174,587	-
Total assets	57,773,102	16,062,609	1,351,170	75,186,881	2,538,801
Deferred Outflows of Resources					
OPEB related deferred outflows	12,969	2,547	4,079	19,595	
Pension related deferred outflows	271,066	53,172	94,321	418,559	-
Total deferred outflows of resources	284,035	55,719	98,400	438,154	-

City of Marshalltown
Statement of Net Position
Proprietary Funds
June 30, 2018

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	
Liabilities					
Current liabilities					
Accounts payable	\$ 83,942	\$ 53,207	\$ 8,660	\$ 145,809	\$ 463,997
Accrued payroll and payroll benefits	27,554	4,793	12,231	44,578	-
Deposits payable	-	-	-	-	156,989
Retainage payable	126,801	-	-	126,801	-
Due to other governments	24,462	776	5,357	30,595	-
Due to other funds	-	-	13,461	13,461	-
Accrued interest payable	38,546	3,992	-	42,538	-
Compensated absences	26,396	3,676	5,385	35,457	-
General obligation bonds	395,000	160,000	-	555,000	-
Sewer revenue capital loan note	100,959	-	-	100,959	-
Revenue bonds	1,464,000	-	-	1,464,000	-
Total current liabilities	2,287,660	226,444	45,094	2,559,198	620,986
Noncurrent liabilities					
Compensated absences	159,266	36,462	23,899	219,627	-
General obligation bonds	3,205,056	2,301,750	-	5,506,806	-
Sewer revenue capital loan note	223,193	-	-	223,193	-
Revenue bonds	12,009,000	-	-	12,009,000	-
Total OPEB liability	1,144,327	224,742	359,887	1,728,956	-
Net pension liability	943,293	185,036	328,235	1,456,564	-
Total noncurrent liabilities	17,684,135	2,747,990	712,021	21,144,146	-
Total liabilities	19,971,795	2,974,434	757,115	23,703,344	620,986
Deferred Inflows of Resources					
Pension related deferred inflows	51,476	10,097	17,912	79,485	-
Net Position					
Net investment in capital assets	27,174,704	11,515,224	1,009,597	39,699,525	-
Restricted for					
Bond and interest payments	177,299	-	-	177,299	-
Unrestricted	10,681,863	1,618,573	(335,054)	11,965,382	1,917,815
Total net position	\$ 38,033,866	\$ 13,133,797	\$ 674,543	\$ 51,842,206	\$ 1,917,815

City of Marshalltown
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
Year Ended June 30, 2018

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	
Operating Revenues					
Charges for service	\$ 7,738,899	\$ 1,406,988	\$ 186,098	\$ 9,331,985	\$ 2,351,816
Miscellaneous	118,298	685	-	118,983	387,285
Total operating revenues	<u>7,857,197</u>	<u>1,407,673</u>	<u>186,098</u>	<u>9,450,968</u>	<u>2,739,101</u>
Operating Expenses					
Salaries and benefits	1,514,650	323,725	612,685	2,451,060	-
Services and supplies	1,485,737	178,528	225,666	1,889,931	-
Claims paid	-	-	-	-	2,552,061
Health insurance premiums	-	-	-	-	381,680
Depreciation	1,583,463	377,476	133,505	2,094,444	-
Miscellaneous	12,212	32,924	-	45,136	197,660
Total operating expenses	<u>4,596,062</u>	<u>912,653</u>	<u>971,856</u>	<u>6,480,571</u>	<u>3,131,401</u>
Operating income (loss)	<u>3,261,135</u>	<u>495,020</u>	<u>(785,758)</u>	<u>2,970,397</u>	<u>(392,300)</u>
Nonoperating Revenues (Expenses)					
Federal and state grants	-	-	383,646	383,646	-
Interest income	160,716	49,561	3,304	213,581	38,044
Interest and other debt expense	(514,723)	(45,780)	-	(560,503)	-
Gain (loss) on disposal of capital assets	<u>4,951</u>	<u>-</u>	<u>225</u>	<u>5,176</u>	<u>-</u>
Net nonoperating revenues (expenses)	<u>(349,056)</u>	<u>3,781</u>	<u>387,175</u>	<u>41,900</u>	<u>38,044</u>
Income (loss) before capital contributions and transfers	<u>2,912,079</u>	<u>498,801</u>	<u>(398,583)</u>	<u>3,012,297</u>	<u>(354,256)</u>
Capital Contributions	6,951	202,717	-	209,668	-
Transfers In	10,526	-	185,853	196,379	-
Transfers Out	<u>-</u>	<u>(147,002)</u>	<u>-</u>	<u>(147,002)</u>	<u>-</u>
Change in Net Position	<u>2,929,556</u>	<u>554,516</u>	<u>(212,730)</u>	<u>3,271,342</u>	<u>(354,256)</u>
Net Position - Beginning, as restated	<u>35,104,310</u>	<u>12,579,281</u>	<u>887,273</u>	<u>48,570,864</u>	<u>2,272,071</u>
Net Position - Ending	<u>\$ 38,033,866</u>	<u>\$ 13,133,797</u>	<u>\$ 674,543</u>	<u>\$ 51,842,206</u>	<u>\$ 1,917,815</u>

City of Marshalltown
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2018

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	
Cash Flows from Operating Activities					
Cash received from customers	\$ 7,519,304	\$ 1,446,095	\$ 185,285	\$ 9,150,684	\$ 2,315,721
Cash payments to suppliers for goods and services	(1,691,536)	(190,154)	(230,359)	(2,112,049)	(2,941,093)
Cash payments to employees for services	(1,521,960)	(310,642)	(563,166)	(2,395,768)	-
Other operating receipts	118,298	685	-	118,983	387,285
Net Cash provided by (used for) Operating Activities	4,424,106	945,984	(608,240)	4,761,850	(238,087)
Cash Flows from Noncapital Financing Activities					
Transfers from other funds	10,526	-	185,853	196,379	-
Transfers to other funds	-	(147,002)	-	(147,002)	-
Grants received	-	-	405,700	405,700	-
Change in due from other funds	(13,461)	-	-	(13,461)	850
Change in due to other funds	-	-	13,461	13,461	(850)
Net Cash provided by (used for) Noncapital Financing Activities	(2,935)	(147,002)	605,014	455,077	-
Cash Flows from Capital and Related Financing Activities					
Proceeds from sale of capital assets	-	-	225	225	-
Acquisition and construction of capital assets	(1,040,762)	(173,208)	-	(1,213,970)	-
Payment of debt	(1,912,520)	(155,166)	-	(2,067,686)	-
Interest and fiscal charges paid	(520,959)	(46,029)	-	(566,988)	-
Net Cash provided by (used for) Capital and Related Financing Activities	(3,474,241)	(374,403)	225	(3,848,419)	-
Cash Flows from Investing Activities					
Interest received on investment securities	160,716	49,561	3,304	213,581	38,044
Net Increase (Decrease) in Cash and Cash Equivalents	1,107,646	474,140	303	1,582,089	(200,043)
Cash and Cash Equivalents, Beginning	10,291,490	2,978,833	307,397	13,577,720	2,691,704
Cash and Cash Equivalents, Ending	\$ 11,399,136	\$ 3,452,973	\$ 307,700	\$ 15,159,809	\$ 2,491,661

City of Marshalltown
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2018

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	
Reconciliation of Operating Income (Loss) to Net Cash provided by used for) Operating Activities					
Operating income (loss)	\$ 3,261,135	\$ 495,020	\$ (785,758)	\$ 2,970,397	\$ (392,300)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities					
Depreciation	1,583,463	377,476	133,505	2,094,444	-
Changes in assets, deferred outflows, liabilities, and deferred inflows					
Receivables	(219,595)	39,107	(813)	(181,301)	(37,406)
Inventories and prepaid items	(4,140)	124	(3,681)	(7,697)	-
Accounts payable	(181,597)	20,760	(2,627)	(163,464)	190,308
Accrued liabilities	(9,082)	1,563	(4,304)	(11,823)	-
Due to other governments	(7,850)	414	1,615	(5,821)	-
Unearned revenue	-	-	-	-	1,311
Total OPEB liability	(1,319)	(6,590)	47,203	39,294	-
Net pension liability	18,968	26,588	13,275	58,831	-
Deferred outflows	(35,064)	(13,040)	(13,564)	(61,668)	-
Deferred inflows	19,187	4,562	6,909	30,658	-
Total	1,162,971	450,964	177,518	1,791,453	154,213
Net Cash provided by (used for) Operating Activities	\$ 4,424,106	\$ 945,984	\$ (608,240)	\$ 4,761,850	\$ (238,087)
Noncash Capital Activities					
Donations of capital assets	\$ 6,951	\$ 202,717	\$ -	\$ 209,668	\$ -

City of Marshalltown
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2018

	Agency Funds
Assets	
Cash and cash equivalents	\$ 16,990
Due from City	2,114
Due from County	26,445
Prepaid items	14,296
Total assets	59,845
Liabilities	
Checks written in excess of deposits	28,559
Due to City	16,314
Due to Sleuth User Group	14,972
Total liabilities	\$ 59,845

Notes to Financial Statements
June 30, 2018
City of Marshalltown

Note 1 - Summary of Significant Accounting Policies

The City of Marshalltown, Iowa (City) was incorporated in 1863 under the laws of the State of Iowa, later amended in July 1975, under the City Home Rule Act. The City operates by ordinance under the Mayor-Council form of government with the Mayor and Council Members elected on a non-partisan basis. The City of Marshalltown, Iowa, provides such services as are authorized by its charter to advance the welfare, health, comfort, safety, and convenience of the City and its inhabitants.

The accounting and reporting policies of the City relating to the accompanying financial statements conform to U.S. generally accepted accounting principles (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following represents the more significant accounting and reporting policies and practices used in the preparation of these financial statements:

Reporting Entity

For financial reporting purposes, the City of Marshalltown, Iowa, has included all funds, organizations, agencies, boards, commissions, and authorities. The City has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the City.

These financial statements present the City of Marshalltown, Iowa (the primary government) and its component units. The following component units are entities which are legally separate from the City, but are financially accountable to the City or whose relationship with the City is such that exclusion would cause the City's financial statements to be misleading or incomplete. Discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the City.

Discretely Presented Component Units: The Marshalltown Water Works (Water Works) was established to operate the City's water works facilities. The Water Works is governed by a three-member board of trustees appointed by the Mayor. A financial benefit/burden relationship exists between the City and the Water Works in that the City is authorized by statute to issue general obligation debt for a City utility and may certify taxes for the payment of the debt. The Water Works is presented as a proprietary fund type and has a June 30 year-end.

The Marshalltown Convention and Visitors Bureau (Bureau) was established to promote and develop the visitor and convention business and for economic development within the community. The Bureau is governed by a board of directors of not less than 9 nor more than 13 members. It is comprised of two members appointed solely by the City Council, two members appointed solely by the Executive Board of the Chamber of Commerce and five members appointed jointly by the City Council and Executive Board of the Chamber of Commerce, from the general public (one member) and the hospitality industry (four members). The Bureau may not borrow money or issue bonds without written permission of the City. The Bureau is presented as a proprietary fund type and has a June 30 year-end.

Complete financial statements for each of the individual component units may be obtained at the respective entity's administrative office as follows:

Marshalltown Water Works
205 East State Street
Marshalltown, Iowa 50158

Marshalltown Convention and Visitors Bureau
709 South Center Street
Marshalltown, Iowa 50158

Jointly Governed Organizations: The City also participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. The City Council is a member of or appoints representatives to the following boards and commissions: Mid Iowa Drug Task Force, Marshall County Emergency Management Commission, Marshall County 911 Joint Services Board, Marshall County Assessor's Conference Board and the Marshall County Solid Waste Management Commission. Financial transactions relating to these organizations are included in the City's financial statements only to the extent of the City's contributions, if any, to these organizations.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The Statement of Net Position presents the City's nonfiduciary assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. Net position is reported in the following three categories.

Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other debt attributable to the acquisition, construction, or improvement of those assets.

Restricted net position results when constraints placed on net position use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of net position not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment, including special assessments. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Road Use Tax Fund* is used to account for the operations of street related expenses. Financing is provided by the City's share of state gasoline taxes, which are received on a per capita basis. State law requires these revenues to be received and disbursed in a special fund.

The *Local Option Sales Tax Fund* is used to account for the sale and service taxes collected to be applied to general property tax relief, and for storm sewer maintenance and improvements and related street repairs.

The *Property Tax Fund* is used to account for property tax collections for the emergency fund levy and employee benefits, which are then transferred to the general fund.

The *HUD Programs Fund* is used to account for the operations of a Federal Section 8 rental voucher assistance program, a grant from HUD to assist with security deposits and first month's rent program, and lead abatement program.

The *Debt Service Fund* is used to account for the servicing of general obligation debt.

The *Public Works and Other Projects Fund* is used to account for resources used in the acquisition and construction of capital facilities and other fixed assets with the exception of those that are financed through the Culture and Recreation Projects Fund, Airport Projects Fund, or through proprietary funds.

The City reports the following major proprietary funds:

The *Water Pollution Control Fund* is used to account for the operation and maintenance of the City's wastewater treatment facility and sanitary sewer. Services are supported primarily by user charges.

The *Storm Sewer Fund* is used to account for the operation of the City's storm sewers. Services are supported primarily by user charges.

Additionally, the City reports the following fund types:

Internal service funds account for group insurance benefits, occupational insurance benefits, and workmen's compensation benefits provided to other departments on a cost reimbursement basis.

Agency funds function primarily as a clearing mechanism for cash resources which are collected by the City, held as such for a brief period and then disbursed to the authorized recipient. The agency funds of the City are used for payroll clearing activities.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

Agency fund financial statements are reported using the accrual basis of accounting but have no measurement focus.

Property taxes are recognized as revenue in the year for which they have been levied, provided they are collected within 60 days after year-end. Sales taxes are considered measurable and available at the time the underlying transaction occurs provided they are collected within 60 days after year-end. Other taxes are considered measurable and available when they have been collected by the state or other levying authority. Special assessments receivable are recognized at the time of their levy. The related revenue is recognized at the time the assessment is due or collected. Licenses and permits, fines and forfeitures, and miscellaneous revenues are generally recognized as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recognized as earned.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water pollution control function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Under terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general revenues.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and of the City's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity

The following accounting policies are followed in preparing the financial statements:

Cash, Cash Equivalents, and Investments. The City maintains a cash and investment pool. These pooled deposits are invested in interest-bearing cash accounts or certificates of deposit. Interest on the pooled cash and investments is recognized as revenue when earned and allocated to the funds on a systematic basis. However, interest of the Road Use Tax Fund is credited directly to the General Fund. Cash and investments are separately held by the discretely presented component units for which interest is also recognized as revenue when earned.

Property Tax Receivable, Including Tax Increment Financing. Property tax, including tax increment financing, in governmental funds is accounted for using the modified accrual basis of accounting.

Property tax receivable is recognized in these funds on the levy or lien date, which is the date that the tax asking is certified by the City to the County Board of Supervisors. Current year delinquent property taxes receivable represents unpaid taxes from the current year. The succeeding year property tax receivable represents taxes certified by the City to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. By statute, the City is required to certify its budget to the County Auditor by March 15 of each year for the subsequent fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is unavailable and will not be recognized as revenue until the year for which it is levied.

The County Treasurer bills and collects taxes for the City. Taxes for the year ended June 30, 2018, were certified with the County during the preceding fiscal year and were due in two equal installments by September 30, 2017 and March 31, 2018. Any County collections on the 2017-2018 tax levy remitted to the City within sixty days subsequent to June 30, 2018, are recorded as property tax revenues. Taxes not collected and remitted to the City within sixty days subsequent to June 30, 2018, are delinquent and have been recorded as receivables. This amount is recorded as unavailable revenue in the governmental funds but is recognized as revenue in the government-wide financial statements.

Accounts Receivable and Unbilled Usage. Accounts receivable are recorded at the time the service is billed. Unbilled usage for service consumed between periodic scheduled billing dates is estimated and is recognized as revenue in the period in which the service is provided.

Due From and Due to Other Funds. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Due From Other Governments. Due from other governments represents various shared revenues, grants, and reimbursements from other governments. Shared revenues are recognized during the period when received by the collecting authority, the State of Iowa. Federal grant revenue is recognized when expenditures for the purpose of the grant have been incurred in the government-wide financial statements and as long as it meets the measurable and available criteria in the governmental fund statements.

Inventories and Prepaid Items. Inventories of materials and supplies in the proprietary and governmental fund types are stated at cost using the first-in, first-out method. The costs of governmental fund inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The costs of governmental fund prepaid items are recorded as expenditures when consumed rather than when purchased.

Restricted Assets. Funds set aside for the payment of City enterprise and component unit revenue bonds are classified as restricted assets since their use is restricted by applicable bond indentures. Other restricted assets include funds for customer deposits restricted for application to unpaid customer accounts or for refund to customers.

Deferred Outflows of Resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and OPEB expense and contributions from the employer after the measurement date, but before the end of the employer’s reporting period.

Deferred Inflows of Resources. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources consist unavailable revenues and unrecognized items not yet charged to pension expense.

Although certain revenues are measurable, they may not be available. Available means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Unavailable revenue represents the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period.

Unavailable revenue at the fund level consists of property tax receivable, special assessments receivable, succeeding year property tax receivable, and other receivables not collected within sixty days after year-end. Unavailable revenue in the Statement of Net Position consists of succeeding year property tax receivable that will not be recognized as revenue until the year in which they are levied.

Compensated Absences. City employees accumulate a limited amount of earned but unused vacation, compensatory time and sick leave hours for subsequent use or for payment upon termination, death, or retirement. Accumulated sick leave is generally paid at 25%, not to exceed 1,440 hours for municipal fire employees, 1,072.5 hours for municipal police employees and 1,040 hours for all others, upon retirement if the employee has at least 15 years of service. All vacation and sick leave is accrued when incurred in the government-wide and proprietary financial statements. Governmental funds record the earned vacation and vested sick leave hours as an expenditure of the current year to the extent it is paid during the year. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The compensated absences liability has been computed based on rates of pay in effect as of June 30, 2018.

Water Works employees accumulate a limited amount of earned but unused vacation hours for subsequent use or for payment upon termination, retirement, or death. The liability is recorded on the Statement of Net Position based on rates of pay in effect as of June 30, 2018.

Long-Term Obligations. In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are amortized over the life of the bonds using the straight line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Capital Assets. Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (\$50,000 for infrastructure) and an estimated useful life in excess of two years. All land is recorded regardless of cost. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. All infrastructure of the City has been recorded to date.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

	<u>Years</u>
Land improvements	10-30
Buildings and structures	30-50
Equipment and vehicles	5-30
Sanitary sewers and lift stations	30-50
Infrastructure	20-50

Property, plant and equipment of the Water Works is depreciated using the straight line method over the following estimated useful lives.

	<u>Years</u>
Plants, wells, and storage	10-40
Distribution property	50-99
Meters	10-20
Vehicles	5
Equipment	7-10

Pensions. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Iowa Public Employees' Retirement System and the Municipal Fire and Police Retirement Systems' and additions to/deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund.

Total OPEB Liability. For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and OPEB expense, information has been determined based on the City's actuary report. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

Statement of Cash Flows – Cash Equivalents. For purposes of the Statement of Cash Flows for the proprietary funds and the component units, all short-term cash investments that are highly liquid (including restricted assets) are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash, and at the day of purchase they have a maturity date no longer than three months.

Fund Equity. In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable fund balances cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

Restricted fund balances are restricted for specific purposes when constraints placed on the use of the resources are either externally imposed by their providers, such as creditors, grantors, or other governments; or imposed by law through constitutional provisions or enabling legislation.

Committed fund balances can be used only for specific purposes determined pursuant to constraints formally imposed by the City Council, the highest level of decision making authority, through resolution approved prior to year end.

Assigned fund balances are amounts the City intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. These amounts are assigned by City Council.

Unassigned fund balances are amounts not included in the other spendable classifications. The general fund is the only fund that reports a positive unassigned fund balance.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless City Council has provided otherwise in its commitment or assigned actions.

Implementation of GASB Statement No. 75. As of July 1, 2017, the City adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The implementation of this standard replaces the requirements of GASB Statement No. 45 *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, and requires governments calculate and report the costs and obligations associated with postemployment benefits other than pensions (OPEB) in their basic financial statements. Employers are required to recognize OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense. The effect of the implementation of this standard on beginning net position is disclosed in Note 16 and the additional disclosures required by this standard are included in Note 8.

As of June 30, 2018, fund balances consisted of the following:

	General	Road Use Tax	Local Option Sales Tax	HUD Programs	Property Tax
Nonspendable					
Inventory and prepaid items	\$ 256,518	\$ 133,516	\$ -	\$ 11,251	\$ -
Restricted for					
Capital improvements	330,802	4,754,416	2,378,555	-	-
Property tax relief	601,505	-	1,946,485	-	-
Debt service	-	-	-	-	-
Employee benefits	-	-	-	-	2,881,903
Economic development	-	-	-	-	-
Health and welfare	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Housing	-	-	-	234,220	-
Total restricted	932,307	4,754,416	4,325,040	234,220	2,881,903
Committed					
Capital improvements	250,000	-	-	-	-
Unassigned	2,953,579	-	-	-	-
Total fund balance	\$ 4,392,404	\$ 4,887,932	\$ 4,325,040	\$ 245,471	\$ 2,881,903

	Debt Service	Public Works and Other Projects	Nonmajor Governmental Funds	Total
Nonspendable				
Inventory and prepaid items	\$ -	\$ -	\$ 19	\$ 401,304
Restricted for				
Capital improvements	-	10,427,516	-	17,891,289
Property tax relief	-	-	-	2,547,990
Debt service	111,879	-	-	111,879
Employee benefits	-	-	-	2,881,903
Economic development	-	-	501,381	501,381
Health and welfare	-	-	169,370	169,370
Parks and recreation	-	-	317,870	317,870
Housing	-	-	8,041	242,261
Total restricted	111,879	10,427,516	996,662	24,663,943
Committed				
Capital improvements	-	-	-	250,000
Unassigned	-	-	(339,302)	2,614,277
Total fund balance	\$ 111,879	\$ 10,427,516	\$ 657,379	\$ 27,929,524

Note 2 - Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Required Supplementary Information. At June 30, 2018, disbursements did not exceed amounts budgeted.

Note 3 - Deposits and Investments

Deposits. On June 30, 2018, the carrying amount of the City's deposits was \$46,543,750 and the bank balances were \$47,401,377. The City's deposits in banks at June 30, 2018, were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

As of June 30, 2018, the City's carrying amount of deposits, related bank balances, and other cash, including fiduciary funds, were as follows:

	Carrying Amount	Bank Balance
Money Market	\$ 5,255,288	\$ 5,255,288
Demand Deposits	9,679,052	10,538,379
Certificates of Deposits	31,607,710	31,607,710
Petty Cash	1,700	-
Total	\$ 46,543,750	\$ 47,401,377

The City had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

The Marshalltown Water Works' carrying amount of deposits was \$3,678,378 all of which was covered by federal depository insurance or insured by the state through pooled collateral, State Sinking Funds and by the state's ability to assess for lost funds.

The Convention and Visitors Bureau's deposits carrying amount and bank balance amount was \$192,583 all of which was covered by federal depository insurance.

The City and the Water Works are authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council or Board of Trustees and the Treasurer of the State of Iowa; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

Interest Rate Risk. The City's investment policy limits the investments of operating funds (funds expected to be expended in the current budget year or within fifteen months of receipt) in instruments that mature within 397 days. Funds not identified as operating funds may be invested in instruments with maturities longer than 397 days, but the maturities shall be consistent with the needs and use of the City. The City did not hold any instruments with a maturity greater than 397 days during the year.

Credit Risk. The City's investment policy limits investments in commercial paper and other corporate debt to the top two highest classifications. The City did not invest in any commercial paper or other corporate debt during the year.

Concentration of Credit Risk. The City's investment policy does not allow for a prime bankers' acceptance or commercial paper and other corporate debt balances to be greater than ten percent of its total deposits and investments. The policy also limits the amount that can be invested in a single issue to five percent of its total deposits and investments. The City held no such investments during the year.

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City's deposits are entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

Custodial Credit Risk – Investments. For an investment, this is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City had no custodially-held investments during the year.

Note 4 - Interfund Balance and Transfers

Due to/from primary government and component unit balances as of June 30, 2018, consisted of the following:

Receivable Entity	Payable Entity	Amount
Primary Government:	Component Unit:	
Governmental Fund, General Fund	Water Works	\$ 10,543
Enterprise Fund, Water Pollution Control	Water Works	410,824
Enterprise Fund, Storm Sewer	Water Works	97,148
		<u>\$ 518,515</u>

Due from/to other funds as of June 30, 2018, consisted of the following:

Due to General Fund from Nonmajor Governmental	<u>\$ 8,353</u>
Due to Public Works and Other Projects Fund from Nonmajor Governmental	<u>\$ 346,865</u>
Due to water pollution control fund from Nonmajor Enterprise	<u>\$ 13,461</u>

The interfund balances result from negative cash balances.

Interfund transfers for the year ended June 30, 2018, consisted of the following:

Transfers to General Fund from	
Road Use Tax	\$ 1,088,124
Local Option Sales Tax	299,072
Property Tax	3,915,181
Public Works and Other Projects	774,837
Nonmajor governmental	8,500
Total Transfers to General Fund	<u>\$ 6,085,714</u>
Transfers to Local Option Sales Tax Fund from Storm Sewer	<u>\$ 130,152</u>
Transfers to Public Works and Other Projects Fund from:	
Local Option Sales Tax	\$ 825,183
Road Use Tax	1,484,459
Nonmajor governmental	105,198
Storm Water Fund	16,850
Total Transfers to Public Works and Other Projects Fund	<u>\$ 2,431,690</u>
Transfers to Property Tax Fund from Local Option Sales Tax	<u>\$ 2,250,000</u>
Transfers to HUD programs fund from	
General	\$ 14,237
Nonmajor governmental	58,012
Total transfers to HUD programs fund	<u>\$ 72,249</u>
Transfers to Debt Service Fund from:	
Local Option Sales Tax	\$ 900,000
Nonmajor governmental	287,986
Public Works and Other Projects	16,229
Total Transfers to Debt Service Fund	<u>\$ 1,204,215</u>
Transfers to Water Pollution Control Public Works and Other from Road Use Tax	<u>\$ 10,526</u>
Transfers to nonmajor governmental funds from:	
General Fund	\$ 76
Local Option Sales Tax	25,730
Public Works and Other Projects	225
Total transfers to nonmajor governmental funds	<u>\$ 26,031</u>
Transfers to Nonmajor Enterprise Funds from General	<u>\$ 185,853</u>

Transfers are used to (1) move property tax revenues from the fund that state statute requires to collect them to the fund that expends the associated expenditure, (2) offset public works salaries within the general fund with road use tax dollars collected, and (3) move a portion of local option sales tax to the fund that is receiving the property tax relief.

Note 5 - Capital Assets

Capital asset activity for the year ended June 30, 2018, was as follows:

	Balance June 30, 2017	Additions	Deletions	Balance June 30, 2018
Primary Government				
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 4,665,014	\$ -	\$ -	\$ 4,665,014
Construction in progress	3,074,150	8,648,287	(3,978,649)	7,743,788
Total capital assets, not being depreciated	7,739,164	8,648,287	(3,978,649)	12,408,802
Capital assets, being depreciated				
Buildings and structures	17,707,821	-	(41,808)	17,666,013
Land improvements	2,583,059	112,553	(34,503)	2,661,109
Equipment and vehicles	17,046,381	1,245,657	(1,268,111)	17,023,927
Infrastructure	40,792,336	3,600,285	-	44,392,621
Total capital assets, being depreciated	78,129,597	4,958,495	(1,344,422)	81,743,670
Less accumulated depreciation for				
Buildings and structures	(7,480,178)	(495,655)	34,874	(7,940,959)
Land improvements	(1,475,157)	(128,032)	31,610	(1,571,579)
Equipment and vehicles	(10,135,797)	(1,028,936)	848,040	(10,316,693)
Infrastructure	(22,343,302)	(1,195,104)	-	(23,538,406)
Total accumulated depreciation	(41,434,434)	(2,847,727)	914,524	(43,367,637)
Total Capital Assets, Being Depreciated, Net	36,695,163	2,110,768	(429,898)	38,376,033
Governmental Activities Capital Assets, Net	\$ 44,434,327	\$ 10,759,055	\$ (4,408,547)	\$ 50,784,835

City of Marshalltown
Notes to Financial Statements
June 30, 2018

	Balance June 30, 2017	Additions	Deletions	Balance June 30, 2018
Business-Type Activities				
Capital assets, not being depreciated				
Land	\$ 890,631	\$ -	\$ -	\$ 890,631
Construction in progress	7,517,301	1,127,987	(4,947,384)	3,697,904
Total capital assets, not being depreciated	8,407,932	1,127,987	(4,947,384)	4,588,535
Capital assets, being depreciated				
Buildings and structures	10,845,457	-	-	10,845,457
Land improvements	2,230,694	-	-	2,230,694
Equipment and vehicles	18,165,805	145,579	(317,887)	17,993,497
Sanitary sewers and lift stations	37,277,440	4,174,461	-	41,451,901
Infrastructure	15,811,181	765,974	-	16,577,155
Total capital assets, being depreciated	84,330,577	5,086,014	(317,887)	89,098,704
Less accumulated depreciation for				
Buildings and structures	(6,312,775)	(290,092)	-	(6,602,867)
Land improvements	(2,093,850)	(40,930)	-	(2,134,780)
Equipment and vehicles	(11,770,204)	(536,432)	336,520	(11,970,116)
Sanitary sewers and lift stations	(8,659,922)	(880,147)	-	(9,540,069)
Infrastructure	(5,095,276)	(346,843)	-	(5,442,119)
Total accumulated depreciation	(33,932,027)	(2,094,444)	336,520	(35,689,951)
Total Capital Assets, Being Depreciated, Net	50,398,550	2,991,570	18,633	53,408,753
Business-Type Activities Capital Assets, Net	\$ 58,806,482	\$ 4,119,557	\$ (4,928,751)	\$ 57,997,288

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities	
Public safety	\$ 446,437
Public works	1,546,165
Health and social services	9,787
Culture and recreation	744,675
General government	<u>100,663</u>
Total Depreciation Expense – Governmental Activities	<u><u>\$ 2,847,727</u></u>
Business-Type Activities	
Water pollution control	\$ 1,583,463
Storm sewer	377,476
Compost facility	9,107
Bus transit	<u>124,398</u>
Total Depreciation Expense – Business-Type Activities	<u><u>\$ 2,094,444</u></u>

Note 6 - Long-Term Debt

The following is a summary of changes in the City's long-term debt for the year ended June 30, 2018:

	Balance June 30, 2017	Additions	Deletions	Balance June 30, 2018	Due Within One Year
Governmental Activities					
General obligation bonds and notes payable	\$ 23,534,337	\$ 12,720,000	\$ 3,684,361	\$ 32,569,976	\$ 3,348,761
Unamortized premiums	<u>333,996</u>	<u>226,555</u>	<u>58,731</u>	<u>501,820</u>	<u>-</u>
Total general obligation bonds	23,868,333	12,946,555	3,743,092	33,071,796	3,348,761
Compensated absences payable	1,130,445	362,167	266,107	1,226,505	230,866
Net pension liability	13,402,626	-	995,377	12,407,249	-
Total OPEB liability, as restated	<u>11,735,228</u>	<u>363,973</u>	<u>-</u>	<u>12,099,201</u>	<u>-</u>
	<u>50,136,632</u>	<u>13,672,695</u>	<u>5,004,576</u>	<u>58,804,751</u>	<u>3,579,627</u>

City of Marshalltown
Notes to Financial Statements
June 30, 2018

	Balance June 30, 2017	Additions	Deletions	Balance June 30, 2018	Due Within One Year
Business-Type Activities					
General obligation bonds and notes payable	\$ 6,973,838	\$ -	\$ 629,686	\$ 6,344,152	\$ 655,959
Unamortized premiums	71,916	-	5,166	66,750	-
Unamortized discounts	(28,062)	-	(3,118)	(24,944)	-
Total general obligation bonds	7,017,692	-	631,734	6,385,958	655,959
Revenue bonds payable	14,911,000	-	1,438,000	13,473,000	1,464,000
Compensated absences payable	266,482	33,312	44,710	255,084	35,457
Net pension liability	1,397,733	58,831	-	1,456,564	-
Total OPEB liability, as restated	1,689,662	39,294	-	1,728,956	-
	<u>25,282,569</u>	<u>131,437</u>	<u>2,114,444</u>	<u>23,299,562</u>	<u>2,155,416</u>
Total	<u>\$ 75,419,201</u>	<u>\$ 13,804,132</u>	<u>\$ 7,119,020</u>	<u>\$ 82,104,313</u>	<u>\$ 5,735,043</u>

For the governmental activities, compensated absences, net pension liability, and total OPEB liability are generally liquidated by the general fund.

Bonded Debt. Details of the City's bonds and notes payable as of June 30, 2018, are as follows:

	Interest Rates	Govern- mental Activities	Business- type Activities	Total
General Obligation Bonds and Notes				
2011A Essential corporate purpose, issued April 1, 2011	2.45-3.45	\$ -	\$ 3,625,000	\$ 3,625,000
2011B Essential corporate purpose, issued October 26, 2011	1.65-2.85	1,540,000	-	1,540,000
2012A Essential corporate purpose, issued April 12, 2012	1.25-2.50	3,775,000	-	3,775,000
2012B Refunding, issued April 24, 2012	1.50-2.05	1,620,000	-	1,620,000
2013A Essential corporate purpose, issued March 12, 2013	1.50-1.75	3,945,000	-	3,945,000
2014A Essential corporate purpose, issued December 16, 2014	2.00-2.50	1,415,000	-	1,415,000
2015A Essential corporate purpose, issued November 24, 2015	2.00-2.60	1,800,000	-	1,800,000
2016A General obligation corporate purpose, issued August 9, 2016	2.00	1,945,000	2,395,000	4,340,000
2016B General obligation corporate purpose, issued December 1, 2016	2.00	3,700,000	-	3,700,000
2017A General obligation corporate purpose, issued October 10, 2017	3.00	12,720,000	-	12,720,000
Total general obligation bonds and notes		<u>32,460,000</u>	<u>6,020,000</u>	<u>38,480,000</u>
Notes Payable				
Software loan note, issued March 3, 2014	0.00	10,275	-	10,275
Alliant loan note, issued September 17, 2014	0.00	-	324,152	324,152
IDPS fire truck loan, issued July 5, 2016	0.00	99,701	-	99,701
Total notes payable		<u>109,976</u>	<u>324,152</u>	<u>434,128</u>
Revenue Bonds				
Water Pollution Control, improvement and refunding bonds, Series 2012C, issued May 8, 2012	2.58	-	1,592,000	1,592,000
Water Pollution Control, improvement bonds, Series 2013, issued June 18, 2013	2.09	-	2,669,000	2,669,000
Water Pollution Control, improvement bonds, Series 2014, issued June 18, 2013	2.90	-	4,255,000	4,255,000
Water Pollution Control, improvement bonds, Series 2015, issued August 13, 2015	2.69	-	4,957,000	4,957,000
Total revenue bonds		<u>-</u>	<u>13,473,000</u>	<u>13,473,000</u>
Total long-term debt		<u>\$ 32,569,976</u>	<u>\$ 19,817,152</u>	<u>\$ 52,387,128</u>

The resolutions providing for the issuance of the City's revenue bonds include the following provisions:

- (1) The bonds will only be redeemed from the future earnings of the enterprise activity and the bond holders hold a lien on the future earnings of the funds.
- (2) Sufficient monthly transfers shall be made to a separate sewer revenue bond and interest sinking fund for the purpose of making the bond principal and interest payments when due.

Future Requirements to Maturity. Principal and interest requirements to maturity for the City's bonds and notes outstanding as of June 30, 2018, are as follows:

Years Ending June 30,	Governmental Activities General Obligation Bonds and Notes		Business-Type Activities General Obligation Bonds and Notes	
	Principal	Interest	Principal	Interest
2019	\$ 3,348,761	\$ 769,796	\$ 655,959	\$ 161,649
2020	3,358,486	708,345	672,249	147,481
2021	3,093,486	644,238	693,556	132,111
2022	3,134,243	585,176	622,388	115,578
2023	2,680,000	521,740	605,000	99,050
2024-2028	7,690,000	1,863,453	2,385,000	229,520
2029-2033	4,765,000	1,108,900	710,000	28,700
2034-2038	4,500,000	343,650		
Total	<u>\$ 32,569,976</u>	<u>\$ 6,545,298</u>	<u>\$ 6,344,152</u>	<u>\$ 914,089</u>

Years Ending June 30,	Business-Type Activities Water Pollution Control Revenue Bonds		Total Business-Type Activities	
	Principal	Interest	Principal	Interest
2019	\$ 1,464,000	\$ 352,330	\$ 2,119,959	\$ 513,979
2020	1,077,000	314,269	1,749,249	461,750
2021	1,106,000	286,159	1,799,556	418,270
2022	1,134,000	257,299	1,756,388	372,877
2023	1,164,000	227,684	1,769,000	326,734
2024-2028	6,144,000	666,041	8,529,000	895,561
2029-2033	1,384,000	50,966	2,094,000	79,666
Total	<u>\$ 13,473,000</u>	<u>\$ 2,154,748</u>	<u>\$ 19,817,152</u>	<u>\$ 3,068,837</u>

In fiscal year ended June 30, 2018, the Water Pollution Control Fund had net revenues of \$5,005,314 and the amount of principal and interest due on the revenue bonds was \$1,827,721.

Legal Debt Margin. The City's legal debt margin as of June 30, 2018, is as follows:

Regular Realty Valuations	\$ 1,139,671,155
Utility Valuations	307,764,842
Incremental Valuations	5,394,151
Total actual valuations applicable to debt	<u>\$ 1,452,830,148</u>
Debt Limit - 5% of Total Actual Valuations Applicable to Debt	<u>\$ 72,641,507</u>
Amount of Debt Applicable to Limitation	
General obligation bonds and notes	38,914,128
Urban renewal rebate agreements	3,907,856
	<u>42,821,984</u>
Less funds available from	
Debt service fund	111,879
Tax increment financing	501,381
Total debt applicable to debt margin	<u>42,208,724</u>
Legal debt margin	<u>\$ 30,432,783</u>

Note 7 - Retirement Plans

The primary government participates in two public pension systems, Iowa Public Employees' Retirement System (IPERS) and Municipal Fire and Police Retirement System of Iowa (MFPRSI). The component unit Water Works participates in IPERS only. The following sections outline the pension related disclosures for each pension of both entities. The aggregate amount of recognized pension expense for the period associated with the net pension liability for all plans for is \$1,887,383 for the primary government and \$206,002 for the Water Works. Other aggregate amounts related to pension are separately displayed in the financial statements.

(a) Iowa Public Employees' Retirement System - IPERS

Plan Description – IPERS membership is mandatory for employees of the City and the Water works, except for those covered by another retirement system. Throughout this IPERS disclosure, all references to the City will incorporate both the City and the Water Works, unless otherwise noted.

Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

IPERS benefits are established under Iowa Code chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits – A regular member may retire at normal retirement age and receive monthly benefits without an early retirement deduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. (These qualifications must be met on the member's first month of entitlement to benefits.) Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a Regular member's monthly IPERS benefit includes:

- A multiplier (based on years of service).
- The member's highest five-year average salary. (For members with service before June 30, 2012, the highest three-year average salary as of that date will be used if it is greater than the highest five-year average salary.)

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25 percent for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.50 percent for each month that the member receives benefits before age 65.

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 1990 receive a guaranteed dividend with their regular November benefit payments.

Disability and Death Benefits – A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefits or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

Contributions – Effective July 1, 2012, as a result of a 2010 law change, the contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. Statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires that the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2018, pursuant to the required rate, Regular members contributed 5.95% of pay and the City contributed 8.93% for a total rate of 14.88%.

The City's total contributions to IPERS for the year ended June 30, 2018 were \$541,118. The Water Work's total contributions to IPERS for the year ended June 30, 2018 were \$55,792.

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation (effective June 30, 2017)	2.60 percent per annum
Rates of salary increase (effective June 30, 2017)	3.25 to 16.25 percent, average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.00 percent compounded annually, net of investment expense including inflation
Wage growth (effective June 30, 2017)	3.25 percent per annum based on 2.60 percent inflation and 0.65 percent real wage inflation

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of actuarial experience studies with dates corresponding to those listed above.

Mortality rates were based on the RP-2000 Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting and expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Core Plus Fixed Income	27%	2.25%
Domestic Equity	24	6.25
International Equity	16	6.71
Private Equity/Debt	11	11.15
Private Real Assets	8	4.18
Public Real Assets	7	3.27
Public Credit	3	3.46
Private Credit	3	4.25
Cash	1	(0.31)
	<u>100%</u>	

Discount Rate – The discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS’ website at www.ipers.org.

City Specific IPERS Disclosures

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2018, the City reported a liability of \$5,181,791 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City’s proportion of the net pension liability was based on the City’s share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2017, the City’s collective proportion was .077790 percent which was a decrease of .00237 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the City recognized pension expense of \$654,631. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 47,574	\$ 44,896
Changes of Assumptions	900,356	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	54,121
Changes in Proportion and Differences Between City Contributions and Proportionate Share of Contributions	-	183,762
City Contributions Subsequent to the Measurement Date	541,118	-
Total	<u>\$ 1,489,048</u>	<u>\$ 282,779</u>

The \$541,118 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30	Total
2018	\$ 67,451
2019	352,138
2020	194,001
2021	(2,602)
2022	54,163
	\$ 665,151

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
City's Proportionate Share of the Net Pension Liability	\$ 8,537,513	\$ 5,181,791	\$ 2,362,340

Payable to the Pension Plan – At June 30, 2018, the City reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

Water Works Specific IPERS Disclosures

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2018, the Water Works reported a liability of \$476,503 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Water Work's proportion of the net pension liability was based on the Water Work's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2017, the Water Work's collective proportion was .0071533 percent which was a decrease of .000190 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the Water Works recognized pension expense of \$64,509. At June 30, 2018, the Water Utility reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Results	\$ 4,375	\$ 4,129
Changes of Assumptions	82,794	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	4,976
Changes in Proportion and Differences Between City Contributions and Proportionate Share of Contributions	4,719	10,406
Water Works Contributions Subsequent to the Measurement Date	55,792	-
Total	<u>\$ 147,680</u>	<u>\$ 19,511</u>

The \$55,792 reported as deferred outflows of resources related to pensions resulting from the Water Works contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30,	Total
2019	\$ 10,516
2020	35,162
2021	20,696
2022	939
2023	5,064
	<u>\$ 72,377</u>

Sensitivity of the Utility's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the Water Utility's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the Water Utility's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

	1% Decrease (6.0%)	Discount Rate (7.0%)	1% Increase (8.0%)
Water Works' Proportionate Share of the Net Pension Liability	\$ 785,086	\$ 476,503	\$ 217,234

Payable to the Pension Plan – At June 30, 2018, the Water Works reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

(b) Municipal Fire and Police Retirement System of Iowa – MFPRSI

Plan Description – MFPRSI membership is mandatory for fire fighters and police officers covered by provisions of Chapter 411 of the Code of Iowa. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by MFPRSI. MFPRSI issues a stand-alone financial report which is available to the public by mail at 7155 Lake Drive, Suite 201, West Des Moines, Iowa 50366 or at www.mfprsi.org.

MFPRSI benefits are established under Chapter 411 of the Code of Iowa and the administrative rules thereunder. Chapter 411 of the Code of Iowa and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits – Members with 4 or more years of service are entitled to pension benefits beginning at age 55. Full service retirement benefits are granted to members with 22 years of service, while partial benefits are available to those members with 4 to 22 years of service based on the ratio of years completed to years required (i.e., 22 years). Members with less than 4 years of service are entitled to a refund of their contribution only, with interest, for the period of employment.

Benefits are calculated based upon the member's highest 3 years of compensation. The average of these 3 years becomes the member's average final compensation. The base benefit is 66 percent of the member's average final compensation. Additional benefits are available to members who perform more than 22 years of service (2 percent for each additional year of service, up to a maximum of 8 years). Survivor benefits are available to the beneficiary of a retired member according to the provisions of the benefit option chosen plus an additional benefit for each child. Survivor benefits are subject to a minimum benefit for those members who chose the basic benefit with a 50 percent surviving spouse benefit.

Active members, at least 55 years of age, with 22 or more years of service have the option to participate in the Deferred Retirement Option Program (DROP). The DROP is an arrangement whereby a member who is otherwise eligible to retire and commence benefits opts to continue to work. A member can elect a 3, 4, or 5 year DROP period. By electing to participate in DROP the member is signing a contract indicating the member will retire at the end of the selected DROP period. During the DROP period the member's retirement benefit is frozen and a DROP benefit is credited to a DROP account established for the member. Assuming the member completes the DROP period, the DROP benefit is equal to 52% of the member's retirement benefit at the member's earliest date eligible and 100% if the member delays enrollment for 24 months. At the member's actual date of retirement the member's DROP account will be distributed to the member in the form of a lump sum or rollover to an eligible plan.

Disability and Death Benefits – Disability coverage is broken down into two types, accidental and ordinary. Accidental disability is defined as permanent disability incurred in the line of duty, with benefits equivalent to the greater of 60 percent of the member's average final compensation or the member's service retirement benefit calculation amount. Ordinary disability occurs outside the call of duty and pays benefits equivalent to the greater of 50 percent of the member's average final compensation, for those with 5 or more years of service, or the member's service retirement benefit calculation amount, and 25 percent of average final compensation for those with less than 5 years of service.

Death benefits are similar to disability benefits. Benefits for accidental death are 50 percent of the average final compensation of the member plus an additional amount for each child, or the provisions for ordinary death. Ordinary death benefits consist of a pension equal to 40 percent of the average final compensation of the member plus an additional amount for each child, or a lump-sum distribution to the designated beneficiary equal to 50 percent of the previous year's earnable compensation of the member or equal to the amount of the member's total contributions plus interest.

Benefits are increased (escalated) annually in accordance with Chapter 411.6 of the Code of Iowa which states a standard formula for the increases.

The surviving spouse or dependents of an active member who dies due to a traumatic personal injury incurred in the line of duty receives a \$100,000 lump-sum payment.

Contributions – Member contribution rates are set by state statute. In accordance with Chapter 411 of the Code of Iowa as modified by act of the 1994 General Assembly, to establish compliance with the Federal Older Workers Benefit Protections Act, the contribution rate was 9.40% of earnable compensation for the year ended June 30, 2018.

Employer contribution rates are based upon an actuarially determined normal contribution rate and set by state statute. The required actuarially determined contributions are calculated on the basis of the entry age normal method as adopted by the Board of Trustees as permitted under Chapter 411 of the Code of Iowa. The normal contribution rate is provided by state statute to be the actuarial liabilities of the plan less current plan assets, with such total divided by 1 percent of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa the employer's contribution rate cannot be less than 17.00% of earnable compensation. The contribution rate was 25.68% for the year ended June 30, 2018.

The City's contributions to MFPRSI for the year ended June 30, 2018 was \$1,145,545.

If approved by the state legislature, state appropriation may further reduce the employer's contribution rate, but not below the minimum statutory contribution rate of 17.00% of earnable compensation. The State of Iowa therefore is considered to be a non-employer contributing entity in accordance with the provisions of the Governmental Accounting Standards Board Statement No 67 – Financial Reporting for Pension Plans, (GASB 67).

There were no state appropriations to MFPRSI during the fiscal year ended June 30, 2018.

Actuarial Assumptions - The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of Inflation (effective June 30, 2014)	3.00 percent per annum
Rates of Salary Increase (effective June 30, 2010)	4.50 to 15.11 percent, average, including inflation. Rates vary by membership group.
Long-Term Investment Rate of Return (effective June 30, 1996)	7.50 percent compounded annually, net of investment expense including inflation

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period of July 1, 2002 to June 30, 2012. There were no significant changes of benefit terms.

Postretirement mortality rates were based on RP-2000 Blue Collar Combined Healthy Mortality table with males set-back two years, females set-forward one year and disabled individuals set-forward one year (male only rates), with five years projection of future mortality improvement with Scale BB.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates (i.e., expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Large Cap	5.5%
Small Cap	5.8%
International Large Cap	7.3%
Emerging Markets	9.0%
Emerging Market Debt	6.3%
Private Non-Core Real Estate	8.0%
Master Limited Partnerships	9.0%
Private Equity	9.0%
Core Plus Fixed Income	3.3%
Private Core Real Estate	6.0%
Tactical Asset Allocation	6.4%

Discount Rate – The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions will be made at 9.4% of covered payroll and the City contributions will be made at rates equal to the difference between actuarially determined rates and the member rate. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued MFPRSI financial report which is available on MFPRSI’s website at www.mfprsi.org.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2018, the City reported a liability of \$8,682,024 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City’s proportion of the net pension liability was based on the City’s share of contributions to the pension plan relative to the contributions of all MFPRSI participating employers. At June 30, 2017, the City’s collective proportion was 1.48037 percent which was a decrease of .079905 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the City recognized pension expenses of \$1,232,752. At June 30, 2018 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Results	\$ 333,174	\$ 5,283
Changes of Assumptions	737,785	98,610
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	355,736	-
Changes in Proportion and Differences Between City Contributions and Proportionate Share of Contributions	132,773	441,819
City Contributions Subsequent to the Measurement Date	1,145,545	-
Total	<u>\$ 2,705,013</u>	<u>\$ 545,712</u>

The \$1,145,545 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	Total
2019	\$ 107,461
2020	710,516
2021	356,683
2022	(190,141)
2023	29,237
	\$ 1,013,756

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Discount Rate (7.50%)	1% Increase (8.50%)
City's Proportionate Share of the Net Pension Liability	\$ 14,268,384	\$ 8,682,024	\$ 4,035,600

Payables to the Pension Plan – At June 30, 2018, the City reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to MFPRSI.

(c) Pension Plan – Marshalltown Water Works Supplemental Retirement and Pension Plan

Plan Description – The Water Works maintains the Marshalltown Water Works Supplemental Retirement and Pension Plan, which is a single employer defined benefit plan administered by United Bank and Trust.

The Plan was established by the Marshalltown Water Works' Board of Trustees on September 30, 1953. The Plan was restated and amended on January 1, 2014. The Board of Trustees has the authority to amend the Plan at any time.

Pension Benefits – Employees who retire at or after age 65, or age 62 with 25 years of credited service, are entitled to retirement benefits payable monthly for life. Monthly benefits are equal to 2.12% of the employee's five-year final average salary multiplied by the number of years of consecutive service for the year ended June 30, 2018. Service prior to January 1, 1986 shall be limited to 25 years. Benefits are fully vested on reaching 10 or more years of credited service.

Disability and Death Benefits – A vested member who is awarded federal Social Security disability benefits is eligible to claim Water Works pension benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement and has participated in the plan for 10 or more years prior to death, and is totally vested, the surviving spouse may request a return of the participant's accrued contributions with interest to the date of the participant's death, or may leave the balance in the pension plan and be entitled to a joint and 100% survivor annuity at the time the participant would have become eligible for pension benefits.

Contributions – The Water Works' funding policy provides for employer and employee contributions at actuarially determined rates that are sufficient to accumulate assets to pay benefits when due. The frozen entry age actuarial cost method is used to determine annual plan costs. The employer contribution rate for the year ended June 30, 2018 was 8.93% plus an additional \$4,000 per bi-weekly payroll. The employee contribution rate for the year ended June 30, 2018 was 4.95%. Contributions paid by the Water Works for the year ended June 30, 2018 totaled \$152,140, and the contributions paid by employees totaled \$24,468.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2018, the Water Works reported a net pension liability of \$1,445,910. The net pension liability was measured as of April 1, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that April 1, 2017.

For the year ended June 30, 2018, the Water Works recognized pension expense of \$141,493. At June 30, 2018 Water Works reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Results	\$ 7,564	\$ 1,455
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	8,215	-
Total	<u>\$ 15,779</u>	<u>\$ 1,455</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense as follows:

Years Ending June 30,	Total
2018	\$ 16,206
2019	9,413
2020	(9,180)
2021	(2,115)
2022	-
	<u>\$ 14,324</u>

Actuarial Assumptions – The total pension liability in the April 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rates of Salary Increase (effective April 1, 2015)	3.00 percent per annum
Long-Term Investment Rate of Return (effective April 1, 2015)	7.00 percent compounded annually

The actuarial assumptions used in the April 1, 2018 valuation were based on the results of actuarial experience studies with dates corresponding to those listed above.

Mortality rates were based on the 1983 Group Annuity Mortality Table.

The long-term expected rate of return on pension plan investments was determined using best-estimate ranges of expected future real rates (expected returns, net of pension plan investment expense and inflation). These ranges are combined to produce the long-term expected rate of return. The annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 7.45% based on the target allocation of assets summarized in the following table:

<u>Asset Class</u>	<u>Asset Allocation</u>
Large Cap Equity	30.0%
Small Cap Equity	10.0
International Equity	10.0
High Dividend Equity	10.0
Fixed Income	40.0
Total	<u>100.0%</u>

Sensitivity of the Water Works' Net Pension Liability to Changes in the Discount Rate – The following presents the Water Works' net pension liability calculated using the discount rate of 7.0 percent, as well as what the Water Works' net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.0 percent) or 1-percentage point higher (8.0 percent) than the current rate.

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
Water Works' Proportionate Share of the Net Pension Liability	\$ 1,672,279	\$ 1,445,910	\$ 1,251,666

Note 8 - Other Postemployment Benefits

Plan Description - The City operates a single-employer retiree benefit plan which provides postemployment medical and dental benefits for retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue a stand-alone financial report.

OPEB Benefits - Retirees or eligible spouses are required to contribute for their coverage the following percentages of the total premium:

50% if disabled while on duty (police or fire) except disability related expenses are 100% paid by the City,
50% if retiring employee satisfies the rule of 88 or police/fire employee is 55 with 22 years of service,
50% for grandfathered police/fire,
100% for all other including surviving spouses.

To be eligible for the medical and dental insurance coverage, a retiree must be at least 55 years old, or disabled and receiving or eligible to receive a pension under the Iowa Public Employees' Retirement System (IPERS) or the Municipal Fire and Police Retirement System of Iowa (MFPRSI). At July 1, 2017 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	59
Active employees	144
Total	203

Total OPEB Liability – The City's total OPEB liability of \$13,828,157 was measured as of June 30, 2018, and was determined by an actuarial valuation as of July 1, 2017.

Actuarial Assumptions – The total OPEB liability in the July 1, 2017 actuarial valuation was determined using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurement.

Rate of inflation (effective June 30, 2018)	3.00 percent per annum
Rates of salary increase (effective June 30, 2018)	0.00 percent, OPEB's directly determined by Service Years not Salary
Discount rate (effective June 30, 2018)	3.72 percent compounded annually, net of investment expense including inflation
Healthcare cost trend rate (effective June 30, 2018)	6.00 percent per annum

Discount Rate – The discount rate used to measure the total OPEB liability was 3.72% which reflects the index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date.

Mortality rates are from the RP 2014 Annuity Mortality table. Annual retirement probabilities are based on varying rates by age and turnover probabilities mirror those used by IPERS.

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study with dates corresponding to those listed above.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Total OPEB liability beginning of year, as restated	\$ 13,424,890
Changes for the year	
Service Cost	242,496
Interest	458,043
Differences between expected and actual assumptions	206,821
Benefit payments	(504,093)
Net changes	<u>403,267</u>
Total OPEB Liability, End of Year	<u><u>\$ 13,828,157</u></u>

Sensitivity of the City's Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.72%) or 1 % higher (4.72%) than the current discount rate.

	<u>1% Decrease (2.72%)</u>	<u>Discount Rate (3.72%)</u>	<u>1% Increase (4.72%)</u>
Total OPEB Liability	\$ 15,737,769	\$ 13,828,157	\$ 12,245,325

Sensitivity of the City's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.00%) or 1 % higher (7.00%) than the current healthcare cost trend rates.

	Healthcare Cost Trend		
	1% Decrease (5.00%)	Discount Rate (6.00%)	1% Increase (7.00%)
Total OPEB Liability	\$ 12,934,587	\$ 13,828,157	\$ 16,020,773

OPEB Expense and Deferred Outflows of Resources Related to OPEB – For the year ended June 30, 2018, the City recognized OPEB expense of \$716,559. At June 30, 2018, the City reported deferred outflows of resources related to OPEB from the following:

	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 190,799

The amount reported as deferred outflows of resources related to OPEB will be recognized as OPEB expense as follows:

Years Ending June 30	Total
2019	\$ 16,020
2020	16,020
2021	16,020
2022	16,020
2023	16,020
Thereafter	110,699
	<u>\$ 190,799</u>

Note 9 - Risk Management

The City is a member in the Iowa Communities Assurance Pool (Pool), as allowed by Chapter 670.7 of the Code of Iowa. The Pool is a local government risk-sharing pool whose 775 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public officials' liability, police professional liability, property, inland marine, and boiler/machinery. There have been no reductions in insurance coverage from prior years.

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses, and reinsurance expenses due and payable in the current year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained at a level determined by the Board not to exceed 300% of the total current members' basis rates or to comply with the requirements of any applicable regulatory authority having jurisdiction over the Pool.

The Pool also provides property coverage. Members who elect such coverage make annual operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses and reinsurance premiums, all of which are due and payable in the current year, plus all or any portion of any deficiency in capital. Any year-end operating surplus is transferred to capital. Deficiencies in operations are offset by transfers from capital and, if insufficient, by the subsequent year's member contributions.

The City's property and casualty contributions to the risk pool are recorded as expenditures from its operating funds at the time of payment to the risk pool. The City's contributions to the Pool for the year ended June 30, 2018 were \$221,641.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional and public officials' liability risks up to \$500,000 per claim. Claims exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to \$250,000 each occurrence, each location, with excess coverage reinsured by Lexington Insurance Company.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim or series of claims exceeds the amount of risk-sharing protection provided by the member's risk-sharing certificate, or in the event that a series of casualty claims exhaust total members' equity plus any reinsurance and any excess risk-sharing recoveries, then payment of such claims shall be the obligation of the respective individual member. The City does not report a liability for losses in excess of reinsurance or excess risk-sharing recoveries unless it is deemed probable that such losses have occurred and the amount of such losses can be reasonably estimated. Accordingly, at June 30, 2018, no liability has been recorded in the City's financial statements. As of June 30, 2018, settled claims have not exceeded the risk pool or reinsurance coverage since the Pool's inception.

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given sixty days prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Members withdrawing within the first six years of membership may receive a partial refund of their casualty capital contributions. If a member withdraws after the sixth year, the member is refunded 100% of its casualty capital contributions. However, the refund is reduced by an amount equal to the annual casualty operating contribution which the withdrawing member would have made for the one-year period following withdrawal.

The City has established a Group Insurance Benefits Fund for insuring health benefits provided to City employees and covered dependents which is included as an internal service fund. Health benefits were self-insured up to a specific stop-loss amount of \$85,000 and an aggregate stop-loss of approximately \$2,740,000 for 2018. Coverage from a private insurance company is maintained for losses in excess of the aggregate stop-loss amount. All claims handling procedures are performed by a third-party claims administrator. Reported claims as of June 30, 2018, as well as incurred but not reported claims, have been accrued as a liability based upon the claims administrator's estimate and are included in accounts payable. The liability does not include any allocated or unallocated claim adjustment expenses.

All operating funds of the City participate in the program and make payments to the Group Insurance Benefits Fund based on actuarial estimates of the amounts needed to pay prior and current year claims.

The City has established an Occupational Insurance Benefits Fund to self-insure for workers' compensation benefits for all currently employed police officers and firefighters and police officers and firefighters who have retired due to an accidental disability prior to December 1992, in accordance with Chapter 411.15 of the Code of Iowa. The General Fund is charged for benefits paid to police officers and firefighters by the Occupational Insurance Benefits Fund, which is also accounted for as an internal service fund. Reported claims as of June 30, 2018, as well as incurred but not reported claims, have been accrued as a liability based upon the City's best estimate and are included in accounts payable. The liability does not include any allocated or unallocated claim adjustment expenses. There is no stop-loss insurance for this coverage.

The claims liabilities of \$379,176 in the Group Insurance Benefits Fund and \$84,821 in the Occupational Insurance Benefits Fund are based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The entire amounts will be paid within one year of year-end.

Changes in reported liabilities for the fiscal years ended June 30, 2018 and 2017, are summarized as follows:

	Group Insurance Benefits Fund	Occupational Insurance Benefits Fund
Liabilities as of June 30, 2016	\$ 210,542	\$ 2,751
Claims and Changes in Estimates During Fiscal Year 2017	2,011,711	126,493
Claim Payments	(1,949,612)	(128,196)
Liabilities as of June 30, 2017	272,641	1,048
Claims and Changes in Estimates During Fiscal Year 2018	2,432,518	119,105
Claim Payments	(2,325,983)	(35,332)
Liabilities as of June 30, 2018	<u>\$ 379,176</u>	<u>\$ 84,821</u>

Note 10 - Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all regular City employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees, until termination, retirement, death, or unforeseeable emergency. The plan complies with IRC Section 457(g), which allows for the plan to hold its assets in trust. Under these requirements, the City does not own the amount deferred by employees and, therefore, the liability and corresponding investment are not reflected in the financial statements.

During this fiscal year, the City also made payroll IRAs available to its employees in accordance with Internal Revenue Code Section 401. This plan is also available to all regular City employees. Participation is optional and withdrawals are governed by current IRS regulations.

Note 11 - Commitments

The City has recognized as a liability only that portion of construction contracts representing construction completed through June 30, 2018. The City has additional commitments for signed construction contracts of approximately \$8,130,166 as of June 30, 2018, to be paid as work on the projects progresses.

Note 12 - Major Customer

The financial statements of the Water Pollution Control Enterprise Fund include sales and receivables from Swift and Company, a major customer, of \$2,366,954 and \$264,997, respectively.

Note 13 - Litigation

The City is a defendant in several claims and lawsuits. In the opinion of the City Attorney and management, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

Note 14 - Deficit Balances

At June 30, 2018, funds with deficit balances were as follows:

Capital Projects Funds - Airports Projects Fund	\$ 147,121
Capital Projects Funds - Culture & Recreation Projects Fund	192,181
Internal Service Funds - Occupational Insurance Benefits Fund	186
Enterprise Funds - Recreation Concessions	21,729

These deficit balances will be recovered through future grant funding and through internal service charges.

Note 15 - Tax Abatements

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The City provides tax abatements for urban renewal and economic development projects with tax increment financing as provided for in Chapters 15A and 403 of the Code of Iowa. For these types of projects, the City enters into agreements with developers which require the City, after developers meet the terms of the agreements, to rebate a portion of the property tax paid by the developers, to pay the developers an economic development grant or to pay the developers a predetermined dollar amount. No other commitments were made by the City as part of these agreements.

For the year ended June 30, 2018, \$115,145 of property tax was diverted from the City under the urban renewal and economic development projects.

Note 16 - Accounting Change/Restatement

Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), was implemented during fiscal year 2018. The revised requirements establish new financial reporting requirements for state and local governments which provide their employees with OPEB benefits, including additional note disclosure and required supplementary information. In addition, GASB Statement No. 75 requires deferred outflows of resources and deferred inflows of resources which arise from other types of events related to OPEB to be recognized. During the transition year, as permitted, beginning balances for deferred outflows of resources and deferred inflows of resources are not reported. Beginning net position for governmental and business-type activities was restated to retroactively report the change in calculation of the beginning total OPEB liability, as follows:

	Net Position June 30, 2017 As Previously Reported	Restated June 30, 2017 OPEB Balance	Removal of Old OPEB Obligation	Net Position July 1, 2017 as Restated
Governmental Activities	\$ 32,316,763	\$ (11,735,228)	\$ 4,517,049	\$ 25,098,584
Business-type Activities	49,726,077	(1,689,662)	534,449	48,570,864
Major Enterprise Funds:				
Water Pollution Control	35,899,889	(1,145,646)	350,067	35,104,310
Storm Sewer	12,663,108	(231,332)	147,505	12,579,281
Aggregate Remaining	1,163,080	(312,684)	36,877	887,273
Component Unit:				
Marshalltown Water Works	12,596,299	(128,487)	107,190	12,575,002

Note 17 - Subsequent Events

On November 5, 2018 the City of Marshalltown issued General Obligation Municipal Building Bonds, Series 2018 in the amount of \$2,400,000. The bonds were issued to finance the construction of streets, sidewalks, and a parking lot. The City maintained their Aa2 bond rating for the sale of these bonds. The interest rate on the bonds is 3%, with a maturity date of June 1, 2029.

The City experienced an EF-3 tornado on July 19, 2018. Industry, businesses and residences on the north side of the community were affected. There are approximately 60 residences with structural damage that have been or are planned to be demolished. There are at least 15 parcels in Marshalltown Central Business District which will be demolished, and at least five other businesses outside of the Central Business District which were destroyed or experienced significant damage. JBS USA, LLC and Lennox Industries, Inc. have committed to rebuilding. The County Assessor will review progress on repairs in 2019 and make adjustments to valuations which will impact fiscal year 2021. The City will be proactively taking steps in fiscal years 2019 and 2020 to mitigate any potential valuation loss in future years.

The City did receive a Federal Public Assistance Disaster Declaration, which will allow the City to request reimbursement of up to 85 percent (75 percent federal and 10 percent state) for debris removal, emergency protective measures and other projects to be completed in the coming years as a result of the damage. The Federal Individual Assistance Disaster Declaration was denied.

The City experienced damage to multiple municipal buildings and parks as part of the disaster. The City's insurance through the Iowa Communities Assurance Pool (ICAP) will result in a cost of only \$10,000 for all covered losses for property and vehicles.

Required Supplementary Information
June 30, 2018

City of Marshalltown

City of Marshalltown
Required Supplementary Information
Schedule of Changes in the City's Total OPEB Liability, Related Ratios, and Notes

	Service Cost	Interest Cost	Difference between expected and actual	Changes in assumptions	Benefit payments	Net change in total OPEB liability	Total OPEB liability beginning of year, as restated	Total OPEB liability end of year	Covered employee payroll	Total OPEB liability as a % of covered- employee payroll
2018	\$ 242,496	\$ 458,043	\$ 206,821	\$ -	\$ (504,093)	\$ 403,267	\$ 13,424,890	\$ 13,828,157	\$ 10,496,813	131.74%

Note: GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

Notes to Schedule of Changes in the City of Marshalltown's Total OPEB Liability and Related Ratios

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Changes in benefit terms – There were no significant changes in benefit terms.

Changes in assumptions – There were no changes in assumptions.

City of Marshalltown
Required Supplementary Information
Budgetary Comparison Schedule of Receipts, Disbursements, and
Changes in Balances – Budget and Actual (Cash Basis)
Governmental Funds and Enterprise Funds
Year Ended June 30, 2018

	Actual			Budgeted Amounts		Final to
	Governmental Funds	Enterprise Funds	Total	Original Budget	Final Budget	Actual Variance
Receipts						
Property taxes	\$ 11,422,400	\$ -	\$ 11,422,400	\$ 11,436,367	\$ 11,436,367	\$ (13,967)
TIF revenues	174,524	-	174,524	185,519	185,519	(10,995)
Other city taxes	5,185,809	-	5,185,809	5,468,848	5,456,848	(271,039)
Licenses and permits	276,470	3,146	279,616	258,775	268,775	10,841
Use of money and property	487,666	252,176	739,842	230,810	449,072	290,770
Intergovernmental	8,356,321	405,700	8,762,021	8,905,405	9,223,327	(461,306)
Charges for service	1,047,730	9,129,182	10,176,912	9,767,109	9,731,389	445,523
Special assessments	6,445	-	6,445	32,206	11,000	(4,555)
Miscellaneous	480,910	45,570	526,480	225,097	1,074,052	(547,572)
Other financing sources	12,888,547	225	12,888,772	15,380,000	12,630,000	258,772
Total receipts	<u>40,326,822</u>	<u>9,835,999</u>	<u>50,162,821</u>	<u>51,890,136</u>	<u>50,466,349</u>	<u>(303,528)</u>
Disbursements						
Public safety	10,413,639		10,413,639	9,942,930	10,654,424	240,785
Public works	3,175,300		3,175,300	4,297,466	4,162,689	987,389
Health and social services	755,694		755,694	1,299,067	769,413	13,719
Culture and recreation	3,004,127		3,004,127	2,668,747	3,074,365	70,238
Community and economic development	2,169,387		2,169,387	2,021,052	2,251,540	82,153
General government	1,441,370		1,441,370	1,614,226	1,881,813	440,443
Debt service	4,423,873		4,423,873	4,150,572	4,424,418	545
Capital projects	9,932,936	-	9,932,936	12,971,216	14,197,102	4,264,166
Business-type activities	-	8,303,287	8,303,287	11,378,427	10,123,449	1,820,162
Total disbursements	<u>35,316,326</u>	<u>8,303,287</u>	<u>43,619,613</u>	<u>50,343,703</u>	<u>51,539,213</u>	<u>7,919,600</u>
Excess (deficiency) of receipts over (under) disbursements	<u>5,010,496</u>	<u>1,532,712</u>	<u>6,543,208</u>	<u>1,546,433</u>	<u>(1,072,864)</u>	<u>7,616,072</u>
Transfers						
Transfers in	12,302,070	196,378	12,498,448	10,319,298	12,077,371	(421,077)
Transfers out	(12,351,447)	(147,001)	(12,498,448)	(10,319,298)	(12,077,371)	421,077
Total transfers	<u>(49,377)</u>	<u>49,377</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,961,119	1,582,089	6,543,208	1,546,433	(1,072,864)	7,616,072
Fund Balances, Beginning	<u>23,914,171</u>	<u>13,577,720</u>	<u>37,491,891</u>	<u>30,822,828</u>	<u>41,176,122</u>	<u>(3,684,231)</u>
Fund Balances, Ending	<u>\$ 28,875,290</u>	<u>\$ 15,159,809</u>	<u>\$ 44,035,099</u>	<u>\$ 32,369,261</u>	<u>\$ 40,103,258</u>	<u>\$ 3,931,841</u>

City of Marshalltown
Required Supplementary Information
Budgetary Comparison Schedule – Budget to GAAP Reconciliation
Year Ended June 30, 2018

	Governmental Funds			Proprietary Funds Enterprise		
	Cash Basis	Accrual Adjustments	Modified Accrual Basis	Cash Basis	Accrual Adjustments	Accrual Basis
Revenues	\$ 40,326,822	\$ (236,246)	\$ 40,090,576	\$ 9,835,999	\$ 421,864	\$ 10,257,863
Expenditures/Expenses	35,316,326	458,161	35,774,487	8,303,287	(1,267,389)	7,035,898
Net	5,010,496	(694,407)	4,316,089	1,532,712	1,689,253	3,221,965
Transfers	(49,377)	-	(49,377)	49,377	-	49,377
Beginning Fund Balances/ Net Position, as restated	23,914,171	(251,359)	23,662,812	13,577,720	34,993,144	48,570,864
Ending Fund Balances/ Net Position	<u>\$ 28,875,290</u>	<u>\$ (945,766)</u>	<u>\$ 27,929,524</u>	<u>\$ 15,159,809</u>	<u>\$ 36,682,397</u>	<u>\$ 51,842,206</u>

The budgetary comparison is presented as Required Supplementary Information in accordance with Governmental Accounting Standards Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major Special Revenue Fund.

In accordance with the Code of Iowa, the City Council annually adopts a budget on the cash basis following required public notice and hearing for all funds except internal service funds. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures. Encumbrances are not recognized on the cash basis budget and appropriations lapse at year end.

Formal and legal budgetary control is based upon nine (9) major classes of disbursements known as functions, not by fund or fund type. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects and business-type activities. Function disbursements required to be budgeted include disbursements for the General Fund, Special Revenue Funds, the Debt Service Fund, Capital Projects Funds and Enterprise Funds. Although the budget document presents function disbursements by fund type, the legal level of control is at the aggregated function level, not by fund. During the year, two budget amendments were prepared with the required public hearing. The amendments increased budgeted disbursements by \$1,195,510.

At June 30, 2018, disbursements did not exceed the amended budgeted amounts. Additionally, disbursements never exceeded the amounts budgeted before an amendment during the year.

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City of Marshalltown
Required Supplementary Information
Schedule of City's Proportionate Share of Net Pension Liability
Iowa Public Employees' Retirement System – IPERS

Fiscal Year Ended	City's proportion of the net pension liability	City's proportionate share of the net pension liability	City's covered payroll	City's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2018	0.0778%	\$ 5,181,791	\$ 5,806,629	89.24%	82.21%
2017	0.0816%	5,044,545	5,772,452	87.39%	81.82%
2016	0.0827%	4,109,324	5,714,192	71.91%	85.19%
2015	0.0828%	3,349,191	5,521,483	60.66%	87.61%

See accompanying notes to required supplementary information.

Note: GASB Statement No.68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year.

City of Marshalltown
Required Supplementary Information
Schedule of City Contributions
Iowa Public Employees' Retirement System – IPERS

Fiscal Year Ended	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 541,118	\$ 541,118	\$ -	\$ 6,059,552	8.93%
2017	518,532	518,532	-	5,806,629	8.93%
2016	515,480	515,480	-	5,772,452	8.93%
2015	510,213	510,213	-	5,714,192	8.93%
2014	493,003	493,003	-	5,521,483	8.93%
2013	471,574	471,574	-	5,462,753	8.63%
2012	422,426	422,426	-	5,234,876	8.07%
2011	359,543	359,543	-	5,173,124	6.95%
2010	336,261	336,261	-	5,056,637	6.65%
2009	305,547	305,547	-	4,808,928	6.35%

Changes of benefit terms

Legislation passed in 2010 modified benefit terms for current Regular members. The definition of final average salary changed from the highest three to the highest five years of covered wages. The vesting requirement changed from four years of service to seven years. The early retirement reduction increased from 3 percent per year measured from the member's first unreduced retirement age to a 6 percent reduction for each year of the retirement before age 65.

Changes of assumptions

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- Decreased the inflation assumption from 3.00 percent to 2.60 percent
- Decreased the assumed rate of interest on member accounts from 3.75 percent to 3.50 percent per year
- Decreased the discount rate from 7.50 percent to 7.00 percent
- Decreased the wage growth assumption from 4.00 percent to 3.25 percent
- Decreased the payroll growth assumption from 4.00 percent to 3.25%

The 2014 valuation implemented the following retirements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25 percent to 3.00 percent
- Decreased the assumed rate of interest on member account from 4.00 percent to 3.75 percent per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64.
- Moved from an open 30 year amortization period to a closed 30 year amortization period for the UAL beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20 year period.

The 2010 valuation implemented the following refinements as a result of a quadrennial experience study.

- Adjusted retiree mortality assumptions.
- Modified retirement rates to reflect fewer retirements.
- Lowered disability rates at most ages.
- Lowered employment termination rates.
- Generally increased the probability of terminating members receiving a deferred retirement benefit.
- Modified salary increase assumptions based on various service duration.

The 2007 valuation adjusted the application of the entry age normal cost method to better match projected contributions to the projected salary stream in the future years. It also included in the calculation of the UAL amortization payments the one-year lag between the valuation date and the effective date of the annual actuarial contribution rate.

City of Marshalltown
Required Supplementary Information
Schedule of City's Proportionate Share of Net Pension Liability
Municipal Fire and Police Retirement System of Iowa - MFPRSI

Fiscal Year Ended	City's proportion of the net pension liability	City's proportionate share of the net pension liability	City's covered payroll	City's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2018	1.4804%	\$ 8,682,024	\$ 4,192,720	207.07%	80.60%
2017	1.5602%	9,755,815	4,229,147	230.68%	78.20%
2016	1.5160%	7,122,296	3,975,266	179.17%	83.04%
2015	1.5611%	5,658,798	3,987,282	141.92%	86.27%

Note: GASB Statement No.68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year.

City of Marshalltown
Required Supplementary Information
Schedule of City Contributions
Municipal Fire and Police Retirement System of Iowa – MFPRSI

Fiscal Year Ended	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 1,145,545	\$ 1,145,545	\$ -	\$ 4,460,800	25.68%
2017	1,086,753	1,086,753	-	4,192,720	25.92%
2016	1,174,434	1,174,434	-	4,229,147	27.77%
2015	1,208,879	1,208,879	-	3,975,266	30.41%
2014	1,200,723	1,200,723	-	3,987,282	30.11%
2013	1,025,722	1,025,722	-	3,908,165	26.25%
2012	950,492	950,492	-	3,838,823	24.76%
2011	736,174	736,174	-	3,699,363	19.90%
2010	616,553	616,553	-	3,626,678	17.00%
2009	655,955	655,955	-	3,498,435	18.75%

Notes to Required Supplementary Information – Pension Liability:

Changes of benefit terms: There were no significant changes of benefit terms.

Changes of assumptions:

The 2017 valuation added five years projection of future mortality improvement with Scale BB.

The 2016 valuation changed postretirement mortality rates to the RP-2000 Blue Collar Combined Healthy Mortality Table with males set-back two years, females set-forward one year and disabled individuals set-forward on year (male only rates), with no projection of future mortality improvement.

The 2015 valuation phased in the 1994 Group Annuity Mortality Table for post-retirement mortality. This resulted in a weighting of 1/12 of the 1971 Group Annuity Mortality Table and 11/12 of the 1994 Group Annuity Mortality Table.

The 2014 valuation phased in the 1994 Group Annuity Mortality Table for post-retirement mortality. This resulted in a weighting of 2/12 of the 1971 Group Annuity Mortality Table and 10/12 of the 1994 Group Annuity Mortality Table.

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Other Supplementary Information
June 30, 2018

City of Marshalltown

Special Revenue Funds

E-911 Surcharge – To account for activity associated with the E911 Joint Services Board.

Grant Fund – To account for various state and federal grant activities.

Special Contributions – To reflect activities associated with donations and special contributions to various City departments.

Tax Increment Financing – To account for revenue taxes levied for specific uses within the designated district. Specific uses may include the construction of infrastructure and payments associated with debt and other development agreements.

Other – To account for other various revenues, seized assets, City tort liability, special assessments and economic development gift funding.

Capital Projects Funds

Airport Projects – To account for ongoing projects at the municipal airport.

Culture and Recreation Projects – To account for resources used in the acquisition and construction of capital facilities and other capital assets associated with the City's culture and recreation function.

	Special	
	E-911 Surcharge	Grant Fund
Assets		
Cash and cash equivalents	\$ 464	\$ -
Receivables		
Property taxes		
Delinquent	-	-
Accounts and unbilled usage	-	-
Due from other governments	47,035	50,500
Prepaid items	16,166	-
	<u>63,665</u>	<u>-</u>
Total assets	<u>\$ 63,665</u>	<u>\$ 50,500</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 6,885
Accrued payroll and payroll benefits	-	3,134
Retainage payable	-	-
Due to other governments	63,665	10,911
Due to other funds	-	8,353
	<u>63,665</u>	<u>29,283</u>
Total liabilities	<u>63,665</u>	<u>29,283</u>
Deferred Inflows of Resources		
Unavailable revenue- other	-	-
Unavailable revenue- Intergovernmental	-	13,176
	<u>-</u>	<u>13,176</u>
Total deferred inflows of resources	<u>-</u>	<u>13,176</u>
Fund Balances		
Nonspendable	-	-
Restricted	-	8,041
Unassigned	-	-
	<u>-</u>	<u>8,041</u>
Total fund balances	<u>-</u>	<u>8,041</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 63,665</u>	<u>\$ 50,500</u>

City of Marshalltown
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

Revenue Funds			Capital Projects Funds		Total Nonmajor Governmental Funds
Special Contributions	Tax Increment Financing	Other	Airport Projects	Culture and Recreation Projects	
\$ 335,930	\$ 500,739	\$ 173,957	\$ -	\$ -	\$ 1,011,090
-	642	-	-	-	642
-	-	974	-	52,242	53,216
-	-	-	69,973	286,401	453,909
19	-	-	-	-	16,185
<u>\$ 335,949</u>	<u>\$ 501,381</u>	<u>\$ 174,931</u>	<u>\$ 69,973</u>	<u>\$ 338,643</u>	<u>\$ 1,535,042</u>
\$ 17,570	\$ -	\$ 5,561	\$ -	\$ 4,164	\$ 34,180
490	-	-	-	-	3,624
-	-	-	23,766	24,570	48,336
-	-	-	-	-	74,576
-	-	-	123,355	223,510	355,218
18,060	-	5,561	147,121	252,244	515,934
-	-	-	-	52,242	52,242
-	-	-	69,973	226,338	309,487
-	-	-	69,973	278,580	361,729
19	-	-	-	-	19
317,870	501,381	169,370	-	-	996,662
-	-	-	(147,121)	(192,181)	(339,302)
317,889	501,381	169,370	(147,121)	(192,181)	657,379
<u>\$ 335,949</u>	<u>\$ 501,381</u>	<u>\$ 174,931</u>	<u>\$ 69,973</u>	<u>\$ 338,643</u>	<u>\$ 1,535,042</u>

	Special	
	E-911 Surcharge	Grant Fund
Revenues		
TIF revenues	\$ -	\$ -
Other city taxes	280,925	-
Use of money and property	6,550	600
Intergovernmental	17,645	230,241
Charges for service	-	-
Miscellaneous	509	67,776
Total revenues	305,629	298,617
Expenditures		
Current		
Public safety	932,295	148,576
Public works	-	-
Health and social services	-	-
Culture and recreation	-	-
Community and economic development	-	87,545
General government	-	-
Total expenditures	932,295	236,121
Excess of revenues (expenditures) over expenditures (revenues)	(626,666)	62,496
Other Financing Sources (Uses)		
Transfers in	-	26,031
Transfers out	-	(58,012)
Total other financing sources (uses)	-	(31,981)
Net Change in Fund Balances	(626,666)	30,515
Fund Balances (Deficit) - Beginning	626,666	(22,474)
Fund Balances (Deficit) - Ending	\$ -	\$ 8,041

City of Marshalltown
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficit)
Nonmajor Governmental Funds
Year Ended June 30, 2018

Revenue Funds			Capital Projects Funds		Total Nonmajor Governmental Funds
Special Contributions	Tax Increment Financing	Other	Airport Projects	Culture and Recreation Projects	
\$ -	\$ 169,316	\$ -	\$ -	\$ -	\$ 169,316
-	-	-	-	-	280,925
4,094	10,078	2,914	-	2,841	27,077
46,170	14,781	-	400,950	753,716	1,463,503
3,250	-	-	-	-	3,250
264,205	-	82,002	-	6,246	420,738
<u>317,719</u>	<u>194,175</u>	<u>84,916</u>	<u>400,950</u>	<u>762,803</u>	<u>2,364,809</u>
36,390	-	14,950	-	-	1,132,211
-	-	99,455	513,966	-	613,421
-	-	5,954	-	-	5,954
250,437	-	-	-	908,199	1,158,636
-	234,411	-	-	4,559	326,515
-	-	5,000	-	-	5,000
<u>286,827</u>	<u>234,411</u>	<u>125,359</u>	<u>513,966</u>	<u>912,758</u>	<u>3,241,737</u>
<u>30,892</u>	<u>(40,236)</u>	<u>(40,443)</u>	<u>(113,016)</u>	<u>(149,955)</u>	<u>(876,928)</u>
-	-	-	-	-	26,031
-	(401,684)	-	-	-	(459,696)
-	(401,684)	-	-	-	(433,665)
30,892	(441,920)	(40,443)	(113,016)	(149,955)	(1,310,593)
286,997	943,301	209,813	(34,105)	(42,226)	1,967,972
<u>\$ 317,889</u>	<u>\$ 501,381</u>	<u>\$ 169,370</u>	<u>\$ (147,121)</u>	<u>\$ (192,181)</u>	<u>\$ 657,379</u>

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Nonmajor Enterprise Funds

Compost Facility – To account for the operation and maintenance of the City’s facility for yard wastes. Services are supported primarily by user charges.

Bus Transit – To account for the City’s mass transit operations. Services are supported primarily from transit property taxes accounted for and transferred from the General Fund, intergovernmental revenues, and user charges.

Recreation Concessions – To account for the concessions activity of the municipal swimming pool. Services are supported by user fees.

City of Marshalltown
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2018

	Compost Facility	Bus Transit	Recreation Concessions	Total Nonmajor Enterprise Funds
Assets				
Current assets				
Cash and cash equivalents	\$ 181,574	\$ 126,126	\$ -	\$ 307,700
Receivables				
Accounts and unbilled usage	1,252	2,318	-	3,570
Inventories	12,000	-	-	12,000
Prepaid items	657	17,402	244	18,303
Total current assets	<u>195,483</u>	<u>145,846</u>	<u>244</u>	<u>341,573</u>
Noncurrent assets				
Capital assets				
Land	10,437	-	-	10,437
Land improvements	235,361	7,735	-	243,096
Buildings and structures	26,919	677,129	-	704,048
Equipment and vehicles	85,947	1,374,604	-	1,460,551
Accumulated depreciation	(319,315)	(1,089,220)	-	(1,408,535)
Total noncurrent assets	<u>39,349</u>	<u>970,248</u>	<u>-</u>	<u>1,009,597</u>
Total assets	<u>234,832</u>	<u>1,116,094</u>	<u>244</u>	<u>1,351,170</u>
Deferred Outflows of Resources				
OPEB related deferred outflows	-	4,079	-	4,079
Pension related deferred outflows	5,610	87,712	999	94,321
Total deferred outflows of resources	<u>5,610</u>	<u>91,791</u>	<u>999</u>	<u>98,400</u>
Liabilities				
Current liabilities				
Accounts payable	113	4,276	4,271	8,660
Accrued payroll and payroll benefits	1,191	9,468	1,572	12,231
Due to other governments	-	5,357	-	5,357
Due to other funds	-	-	13,461	13,461
Compensated absences	240	5,145	-	5,385
Total current liabilities	<u>1,544</u>	<u>24,246</u>	<u>19,304</u>	<u>45,094</u>
Noncurrent liabilities				
Compensated absences	4,147	19,752	-	23,899
Total OPEB liability	-	359,887	-	359,887
Net pension liability	19,524	305,233	3,478	328,235
Total noncurrent liabilities	<u>23,671</u>	<u>684,872</u>	<u>3,478</u>	<u>712,021</u>
Total liabilities	<u>25,215</u>	<u>709,118</u>	<u>22,782</u>	<u>757,115</u>
Deferred Inflows of Resources				
Pension related deferred inflows	1,065	16,657	190	17,912
Net Position				
Net investment in capital assets	39,349	970,248	-	1,009,597
Unrestricted	174,813	(488,138)	(21,729)	(335,054)
Total net position	<u>\$ 214,162</u>	<u>\$ 482,110</u>	<u>\$ (21,729)</u>	<u>\$ 674,543</u>

City of Marshalltown
Combining Statement of Revenues, Expenditures
and Changes in Fund Net Position
Nonmajor Enterprise Funds
Year Ended June 30, 2018

	Compost Facility	Bus Transit	Recreation Concessions	Total Nonmajor Enterprise Funds
Operating Revenues				
Charges for service	\$ 67,077	\$ 77,822	\$ 41,199	\$ 186,098
Operating Expenses				
Salaries and benefits	54,064	535,656	22,965	612,685
Services and supplies	7,749	177,082	40,835	225,666
Depreciation	9,107	124,398	-	133,505
Total operating expenses	70,920	837,136	63,800	971,856
Operating loss	(3,843)	(759,314)	(22,601)	(785,758)
Nonoperating Revenues				
Federal and state grants	-	383,646	-	383,646
Interest income	2,389	891	24	3,304
Gain on disposal of capital assets	-	225	-	225
Net nonoperating revenues	2,389	384,762	24	387,175
Loss before transfers	(1,454)	(374,552)	(22,577)	(398,583)
Transfers in	-	185,853	-	185,853
Change in Net Position	(1,454)	(188,699)	(22,577)	(212,730)
Net Position - Beginning, as restated	215,616	670,809	848	887,273
Net Position - Ending	\$ 214,162	\$ 482,110	\$ (21,729)	\$ 674,543

City of Marshalltown
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended June 30, 2018

	Compost Facility	Bus Transit	Recreation Concessions	Total Nonmajor Enterprise Funds
Cash Flows from Operating Activities				
Cash received from customers	\$ 67,179	\$ 76,907	\$ 41,199	\$ 185,285
Cash payments to suppliers for goods and services	(12,881)	(175,306)	(42,172)	(230,359)
Cash payments to employees for services	(54,480)	(485,848)	(22,838)	(563,166)
Net Cash used for Operating Activities	(182)	(584,247)	(23,811)	(608,240)
Cash Flows from Noncapital Financing Activities				
Transfers from other funds	-	185,853	-	185,853
Grants received	-	405,700	-	405,700
Increase in due to other funds	-	-	13,461	13,461
Net Cash Provided by Noncapital Financing Activities	-	591,553	13,461	605,014
Cash flows from capital and related financing activities				
Proceeds from sale of capital assets	-	225	-	225
Cash Flows from Investing Activities				
Interest received on investment securities	2,389	891	24	3,304
Net Increase (Decrease) in Cash and Cash Equivalents	2,207	8,422	(10,326)	303
Cash and Cash Equivalents, Beginning	179,367	117,704	10,326	307,397
Cash and Cash Equivalents, Ending	\$ 181,574	\$ 126,126	\$ -	\$ 307,700

City of Marshalltown
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended June 30, 2018

	Compost Facility	Bus Transit	Recreation Concessions	Total Nonmajor Enterprise Funds
Reconciliation of Operating Loss to Net Cash used for Operating Activities				
Operating loss	\$ (3,843)	\$ (759,314)	\$ (22,601)	\$ (785,758)
Adjustments to reconcile operating loss to net cash used for operating activities				
Depreciation	9,107	124,398	-	133,505
Changes in assets, deferred outflows, liabilities, and deferred inflows				
Receivables	102	(915)	-	(813)
Inventories and prepaid items	(5,064)	1,415	(32)	(3,681)
Accounts payable	(68)	(1,254)	(1,305)	(2,627)
Accrued liabilities	290	(4,659)	65	(4,304)
Due to other governments	-	1,615	-	1,615
Total OPEB liability	-	47,203	-	47,203
Net pension liability	(964)	14,166	73	13,275
Deferred outflows	(91)	(13,391)	(82)	(13,564)
Deferred inflows	349	6,489	71	6,909
Total adjustments	3,661	175,067	(1,210)	177,518
Net Cash used for Operating Activities	\$ (182)	\$ (584,247)	\$ (23,811)	\$ (608,240)

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Internal Service Funds

Group Insurance Benefits – To account for employee health insurance premiums and claim payments.

Occupational Insurance Benefits – To account for medical claims associated with work related injuries and disabled policemen and firemen.

Workmen's Compensation Deductible – To account for workmen's compensation deductible insurance claims.

City of Marshalltown
Combining Statement of Net Position
Internal Service Funds
June 30, 2018

	Group Insurance Benefits	Occupational Insurance Benefits	Workmen's Compensation Deductible	Total
Assets				
Current assets				
Cash and cash equivalents	\$ 2,369,658	\$ 84,635	\$ 37,368	\$ 2,491,661
Receivables				
Accounts	47,140	-	-	47,140
Total current assets	2,416,798	84,635	37,368	2,538,801
Liabilities				
Current liabilities				
Accounts payable	379,176	84,821	-	463,997
Deposits payable	156,989	-	-	156,989
Total current liabilities	536,165	84,821	-	620,986
Total net position - unrestricted	\$ 1,880,633	\$ (186)	\$ 37,368	\$ 1,917,815

City of Marshalltown
Combining Statement of Revenues, Expenses, and
Changes in Fund Net Position
Internal Service Funds
Year Ended June 30, 2018

	Group Insurance Benefits	Occupational Insurance Benefits	Workmen's Compensation Deductible	Total
Operating Revenues				
Charges for service	\$ 2,219,937	\$ 131,879	\$ -	\$ 2,351,816
Miscellaneous	387,285	-	-	387,285
Total operating revenues	2,607,222	131,879	-	2,739,101
Operating Expenses				
Claims paid	2,432,518	119,105	438	2,552,061
Health insurance premiums	370,034	11,646	-	381,680
Miscellaneous	197,660	-	-	197,660
Total operating expenses	3,000,212	130,751	438	3,131,401
Operating income (loss)	(392,990)	1,128	(438)	(392,300)
Nonoperating Revenues				
Interest income	36,974	584	486	38,044
Change in Net Position	(356,016)	1,712	48	(354,256)
Net Position - Beginning	2,236,649	(1,898)	37,320	2,272,071
Net Position - Ending	\$ 1,880,633	\$ (186)	\$ 37,368	\$ 1,917,815

City of Marshalltown
Combining Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2018

	Group Insurance Benefits	Occupational Insurance Benefits	Workmen's Compensation Deductible	Total
Cash Flows from Operating Activities				
Cash received from customers	\$ 2,183,842	\$ 131,879	\$ -	\$ 2,315,721
Cash payments to suppliers for goods and services	(2,893,677)	(46,978)	(438)	(2,941,093)
Other operating receipts	387,285	-	-	387,285
Net Cash from (used for) Operating Activities	(322,550)	84,901	(438)	(238,087)
Cash Flows from Noncapital Financing Activities				
Change in due from other funds	850	-	-	850
Change in due to other funds	-	(850)	-	(850)
Net Cash provided by (used for) Noncapital Financing Activities	850	(850)	-	-
Cash Flows from Investing Activities				
Interest received on investment securities	36,974	584	486	38,044
Net Increase (Decrease) in Cash and Cash Equivalents	(284,726)	84,635	48	(200,043)
Cash and Cash Equivalents, Beginning	2,654,384	-	37,320	2,691,704
Cash and Cash Equivalents, Ending	<u>\$ 2,369,658</u>	<u>\$ 84,635</u>	<u>\$ 37,368</u>	<u>\$ 2,491,661</u>
Reconciliation of Operating Income (Loss) to Net Cash from (used for) Operating Activities				
Operating income (loss)	\$ (392,990)	\$ 1,128	\$ (438)	\$ (392,300)
Changes in assets and liabilities				
Receivables	(37,406)	-	-	(37,406)
Accounts payable	106,535	83,773	-	190,308
Deposits payable	1,311	-	-	1,311
Total	70,440	83,773	-	154,213
Net Cash provided from (used for) Operating Activities	<u>\$ (322,550)</u>	<u>\$ 84,901</u>	<u>\$ (438)</u>	<u>\$ (238,087)</u>

Fiduciary Funds

Agency funds are used to account for funds where the City acts as custodian. Agency funds include:

Payroll Fund – For the internal accounting of payroll and associated liability payments.

911 Commission – To account for funds of a legally separate entity governed by the Marshall County Communications Commission Board of Directors.

Sleuth User Group – To account for membership fees and operations for public safety user group.

Surety Bonds/Deposits – To account for developer's deposits for construction inspections required by the City.

Other – To account for other miscellaneous activities associated with City agencies.

City of Marshalltown
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
Year Ended June 30, 2018

	Balance June 30, 2017	Additions	Deletions	Balance June 30, 2018
Payroll Fund				
Assets				
Cash and cash equivalents	\$ -	\$ 38,272,339	\$ 38,272,339	\$ -
Prepaid items	22,223	14,296	22,223	14,296
	<u>22,223</u>	<u>14,296</u>	<u>22,223</u>	<u>14,296</u>
Total assets	<u>\$ 22,223</u>	<u>\$ 38,286,635</u>	<u>\$ 38,294,562</u>	<u>\$ 14,296</u>
Liabilities				
Accrued payroll and benefits	\$ -	\$ 38,272,339	\$ 38,272,339	\$ -
Due to City	22,223	14,296	22,223	14,296
	<u>22,223</u>	<u>14,296</u>	<u>22,223</u>	<u>14,296</u>
Total liabilities	<u>\$ 22,223</u>	<u>\$ 38,286,635</u>	<u>\$ 38,294,562</u>	<u>\$ 14,296</u>
911 Comission				
Assets				
Due from County	\$ -	\$ 667,197	\$ 640,752	\$ 26,445
	<u>-</u>	<u>667,197</u>	<u>640,752</u>	<u>26,445</u>
Liabilities				
Checks written in excess of deposit	\$ -	\$ 667,197	\$ 640,752	\$ 26,445
	<u>-</u>	<u>667,197</u>	<u>640,752</u>	<u>26,445</u>
Sleuth User Group				
Assets				
Cash and cash equivalents	\$ 14,972	\$ -	\$ -	\$ 14,972
	<u>14,972</u>	<u>-</u>	<u>-</u>	<u>14,972</u>
Liabilities				
Due to Sleuth User Group	\$ 14,972	\$ -	\$ -	\$ 14,972
	<u>14,972</u>	<u>-</u>	<u>-</u>	<u>14,972</u>
Surety Bonds/Deposits				
Assets				
Cash and cash equivalents	\$ 1,501	\$ 2,018	\$ 1,501	\$ 2,018
	<u>1,501</u>	<u>2,018</u>	<u>1,501</u>	<u>2,018</u>
Liabilities				
Due to City	\$ 1,501	\$ 2,018	\$ 1,501	\$ 2,018
	<u>1,501</u>	<u>2,018</u>	<u>1,501</u>	<u>2,018</u>

City of Marshalltown
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
Year Ended June 30, 2018

	Balance June 30, 2017	Additions	Deletions	Balance June 30, 2018
Other				
Assets				
Cash and cash equivalents	\$ 1,523	\$ -	\$ 1,523	\$ -
Due from city	-	6,370	4,256	2,114
Total assets	<u>\$ 1,523</u>	<u>\$ 6,370</u>	<u>\$ 5,779</u>	<u>\$ 2,114</u>
Liabilities				
Due to other governments	\$ 1,523	\$ -	\$ 1,523	\$ -
Checks written in excess of deposit	-	6,370	4,256	2,114
Total liabilities	<u>\$ 1,523</u>	<u>\$ 6,370</u>	<u>\$ 5,779</u>	<u>\$ 2,114</u>
All Agency Funds				
Assets				
Cash and cash equivalents	\$ 17,996	\$ 38,274,357	\$ 38,275,363	\$ 16,990
Prepaid items	22,223	14,296	22,223	14,296
Due from city	-	6,370	4,256	2,114
Due from county	-	667,197	640,752	26,445
Total assets	<u>\$ 40,219</u>	<u>\$ 38,962,220</u>	<u>\$ 38,942,594</u>	<u>\$ 59,845</u>
Liabilities				
Checks written in excess of deposit	\$ -	\$ 673,567	\$ 645,008	\$ 28,559
Accrued payroll and benefits	-	38,272,339	38,272,339	-
Due to Sleuth User Group	14,972	-	-	14,972
Due to City	23,724	16,314	23,724	16,314
Due to other governments	1,523	-	1,523	-
Total liabilities	<u>\$ 40,219</u>	<u>\$ 38,962,220</u>	<u>\$ 38,942,594</u>	<u>\$ 59,845</u>

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Long-Term Debt
June 30, 2018

City of Marshalltown

City of Marshalltown
Schedule of Bond Maturities
June 30, 2018

Issue	Year Ending June 30,	Interest Rates	Interest	Principal
Governmental Activities				
General Obligation				
2011B Essential corporate purpose, issued October 26, 2011				
	2019	1.65%	\$ 36,075	\$ 150,000
	2020	1.90%	33,600	155,000
	2021	2.05%	30,655	160,000
	2022	2.20%	27,375	165,000
	2023	2.35%	23,745	170,000
	2024	2.45%	19,750	175,000
	2025	2.60%	15,463	180,000
	2026	2.75%	10,782	190,000
	2027	2.85%	5,558	195,000
			<u>203,003</u>	<u>1,540,000</u>
2012A Essential corporate purpose, issued April 12, 2012				
	2019	1.25%	74,938	400,000
	2020	1.50%	69,937	400,000
	2021	1.75%	63,938	400,000
	2022	2.00%	56,938	425,000
	2023	2.00%	48,437	425,000
	2024	2.25%	39,938	400,000
	2025	2.25%	30,937	425,000
	2026	2.25%	21,375	450,000
	2027	2.50%	11,250	450,000
			<u>417,688</u>	<u>3,775,000</u>
2012B Crossover advance refunding, issued April 24, 2012				
	2019	1.50%	27,670	345,000
	2020	1.50%	22,495	335,000
	2021	1.65%	17,470	330,000
	2022	1.90%	12,025	320,000
	2023	2.05%	5,945	290,000
			<u>85,605</u>	<u>1,620,000</u>
2013A Essential corporate purpose, issued March 12, 2013				
	2019	1.50%	62,925	970,000
	2020	1.50%	48,375	975,000
	2021	1.63%	33,750	1,000,000
	2022	1.75%	17,500	1,000,000
			<u>162,550</u>	<u>3,945,000</u>

(Continued)

City of Marshalltown
Schedule of Bond Maturities
June 30, 2018

Issue	Year Ending June 30,	Interest Rates	Interest	Principal
Governmental Activities (continued)				
General Obligation (continued)				
2014A Essential corporate purpose, issued December 16, 2014	2019	2.00%	\$ 31,700	\$ 275,000
	2020	2.00%	26,200	275,000
	2021	2.30%	20,700	300,000
	2022	2.40%	13,800	325,000
	2023	2.50%	6,000	240,000
			<u>98,400</u>	<u>1,415,000</u>
2015A Essential corporate purpose, issued November 24, 2015	2019	2.00%	41,988	250,000
	2020	2.35%	36,988	275,000
	2021	2.35%	30,525	325,000
	2022	2.35%	22,888	350,000
	2023	2.35%	14,663	375,000
	2024	2.60%	5,850	225,000
			<u>152,902</u>	<u>1,800,000</u>
2016A General obligation corporate purpose, issued August 9, 2016	2019	2.00%	38,900	165,000
	2020	2.00%	35,600	170,000
	2021	2.00%	32,200	170,000
	2022	2.00%	28,800	175,000
	2023	2.00%	25,300	405,000
	2024	2.00%	17,200	420,000
	2025	2.00%	8,800	440,000
			<u>186,800</u>	<u>1,945,000</u>
2016B General obligation corporate purpose, issued December 1, 2016	2019	2.00%	74,000	220,000
	2020	2.00%	69,600	220,000
	2021	2.00%	65,200	225,000
	2022	2.00%	60,700	260,000
	2023	2.00%	55,500	270,000
	2024	2.00%	50,100	275,000
	2025	2.00%	44,600	275,000
	2026	2.00%	39,100	475,000
	2027	2.00%	29,600	485,000
	2028	2.00%	19,900	495,000
	2029	2.00%	10,000	500,000
			<u>518,300</u>	<u>3,700,000</u>

(Continued)

City of Marshalltown
Schedule of Bond Maturities
June 30, 2018

Issue	Year Ending June 30,	Interest Rates	Interest	Principal
Governmental Activities (continued)				
General Obligation (continued)				
2017A General obligation corporate purpose, issued October 10, 2017	2019	3.00%	\$ 381,600	\$ 535,000
	2020	3.00%	365,550	525,000
	2021	3.00%	349,800	155,000
	2022	3.00%	345,150	100,000
	2023	3.00%	342,150	505,000
	2024	3.00%	327,000	515,000
	2025	3.00%	311,550	535,000
	2026	3.00%	295,500	350,000
	2027	3.00%	285,000	360,000
	2028	3.00%	274,200	375,000
	2029	3.00%	262,950	390,000
	2030	3.00%	251,250	915,000
	2031	3.00%	223,800	950,000
	2032	3.00%	195,300	990,000
	2033	3.00%	165,600	1,020,000
	2034	3.00%	135,000	1,060,000
	2035	3.00%	103,200	1,105,000
	2036	3.00%	70,050	1,155,000
	2037	3.00%	35,400	1,180,000
			<u>4,720,050</u>	<u>12,720,000</u>
Notes Payable				
Software loan note, issued March 3, 2014	2019	0.00%	-	10,275
			<u>-</u>	<u>10,275</u>
IDPS fire truck loan note, issued July 5, 2016	2019	0.00%	-	28,486
	2020	0.00%	-	28,486
	2021	0.00%	-	28,486
	2022	0.00%	-	14,243
			<u>-</u>	<u>99,701</u>

(Continued)

City of Marshalltown
Schedule of Bond Maturities
June 30, 2018

Issue	Year Ending June 30,	Interest Rates	Interest	Principal
Governmental Activities (continued)				
General Obligation and Notes Payable				
Total governmental activities				
	2019		\$ 769,796	\$ 3,348,761
	2020		708,345	3,358,486
	2021		644,238	3,093,486
	2022		585,176	3,134,243
	2023		521,740	2,680,000
	2024		459,838	2,010,000
	2025		411,350	1,855,000
	2026		366,757	1,465,000
	2027		331,408	1,490,000
	2028		294,100	870,000
	2029		272,950	890,000
	2030		251,250	915,000
	2031		223,800	950,000
	2032		195,300	990,000
	2033		165,600	1,020,000
	2034		135,000	1,060,000
	2035		103,200	1,105,000
	2036		70,050	1,155,000
	2037		35,400	1,180,000
			<u>\$ 6,545,298</u>	<u>\$ 32,569,976</u>

City of Marshalltown
Schedule of Bond Maturities
June 30, 2018

Issue	Year Ending June 30	Interest Rates	Interest	Principal
Business-type Activities				
General Obligation				
2011 Essential corporate purpose, issued April 1, 2011	2019	2.45%	\$ 110,218	\$ 395,000
	2020	2.65%	100,540	410,000
	2021	2.90%	89,676	425,000
	2022	3.00%	77,350	440,000
	2023	3.10%	64,150	460,000
	2024	3.20%	49,890	475,000
	2025	3.35%	34,690	500,000
	2026	3.45%	17,940	520,000
			<u>544,454</u>	<u>3,625,000</u>
2016A General obligation corporate purpose, issued August 9, 2016	2019	2.00%	47,900	160,000
	2020	2.00%	44,700	160,000
	2021	2.00%	41,500	165,000
	2022	2.00%	38,200	165,000
	2023	2.00%	34,900	145,000
	2024	2.00%	32,000	160,000
	2025	2.00%	28,800	165,000
	2026	2.00%	25,500	170,000
	2027	2.00%	22,100	175,000
	2028	2.00%	18,600	220,000
	2029	2.00%	14,200	230,000
	2030	2.00%	9,600	235,000
	2031	2.00%	4,900	245,000
			<u>362,900</u>	<u>2,395,000</u>
Note Payable				
Alliant Loan, issued September 17, 2014	2019	0.00%	3,531	100,959
	2020	0.00%	2,241	102,249
	2021	0.00%	935	103,556
	2022	0.00%	28	17,388
			<u>6,735</u>	<u>324,152</u>
Revenue Bonds				
Sewer Revenue Improvement and Refunding, Issued May 8, 2012	2019	2.58%	41,074	532,000
	2020	2.58%	27,348	121,000
	2021	2.58%	24,226	124,000
	2022	2.58%	21,028	127,000
	2023	2.58%	17,750	131,000
	2024	2.58%	14,370	134,000
	2025	2.58%	10,914	137,000
	2026	2.58%	7,378	141,000
	2027	2.58%	3,742	145,000
			<u>167,830</u>	<u>1,592,000</u>

(Continued)

City of Marshalltown
Schedule of Bond Maturities
June 30, 2018

Issue	Year Ending June 30	Interest Rates	Interest	Principal
Business-type Activities (Continued)				
Revenue Bonds (Continued)				
Sewer Revenue Improvement Issued	2019	2.09%	\$ 54,518	\$ 243,000
June 18, 2013	2020	2.09%	49,418	247,000
	2021	2.09%	44,225	253,000
	2022	2.09%	38,916	258,000
	2023	2.09%	33,492	264,000
	2024	2.09%	27,943	269,000
	2025	2.09%	22,290	275,000
	2026	2.09%	16,511	281,000
	2027	2.09%	10,607	287,000
	2028	2.09%	4,588	292,000
			<u>302,508</u>	<u>2,669,000</u>
 2014 Series Sewer Revenue Improvement Issued	2019	2.90%	123,395	334,000
June 18, 2013	2020	2.90%	113,709	344,000
	2021	2.90%	103,733	354,000
	2022	2.90%	93,467	364,000
	2023	2.90%	82,911	374,000
	2024	2.90%	72,065	385,000
	2025	2.90%	60,900	396,000
	2026	2.90%	49,416	408,000
	2027	2.90%	37,584	420,000
	2028	2.90%	25,404	432,000
	2029	2.90%	12,876	444,000
			<u>775,460</u>	<u>4,255,000</u>

(Continued)

City of Marshalltown
Schedule of Bond Maturities
June 30, 2018

Issue	Year Ending June 30	Interest Rates	Interest	Principal
Business-type Activities (Continued)				
Revenue Bonds (Continued)				
Sewer Revenue Improvement Issued	2019	2.69%	\$ 133,343	\$ 355,000
August 13, 2015	2020	2.69%	123,794	365,000
	2021	2.69%	113,975	375,000
	2022	2.69%	103,888	385,000
	2023	2.69%	93,531	395,000
	2024	2.69%	82,906	406,000
	2025	2.69%	71,984	417,000
	2026	2.69%	60,767	428,000
	2027	2.69%	49,254	440,000
	2028	2.69%	37,418	451,000
	2029	2.69%	25,286	464,000
	2030	2.69%	12,804	476,000
			<u>908,950</u>	<u>4,957,000</u>
 Total business-type activities	2019		513,979	2,119,959
	2020		461,750	1,749,249
	2021		418,270	1,799,556
	2022		372,877	1,756,388
	2023		326,734	1,769,000
	2024		279,174	1,829,000
	2025		229,578	1,890,000
	2026		177,512	1,948,000
	2027		123,287	1,467,000
	2028		86,010	1,395,000
	2029		52,362	1,138,000
	2030		22,404	711,000
	2031		4,900	245,000
			<u>\$ 3,068,837</u>	<u>\$ 19,817,152</u>

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Statistical Section (Unaudited)
June 30, 2018
City of Marshalltown

This part of the City's statistical comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	101
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	109
Debt Capacity	
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	114
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	119
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	121

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

	Fiscal					
	2018	2017	2016	2015	2014	2013
Governmental activities						
Net investment in capital assets	\$ 37,973,695	\$ 35,605,495	\$ 34,132,724	\$ 32,948,014	\$ 30,504,272	\$ 29,002,766
Restricted	13,150,024	26,679,991	16,806,635	10,119,191	8,457,793	9,706,673
Unrestricted	<u>(25,557,161)</u>	<u>(29,968,723)</u>	<u>(20,244,351)</u>	<u>(17,323,596)</u>	<u>(5,613,806)</u>	<u>(5,497,165)</u>
Total governmental activities net position	<u>\$ 25,566,558</u>	<u>\$ 32,316,763</u>	<u>\$ 30,695,008</u>	<u>\$ 25,743,609</u>	<u>\$ 33,348,259</u>	<u>\$ 33,212,274</u>
Business-type activities						
Net investment in capital assets	\$ 39,699,525	\$ 38,990,163	\$ 39,370,548	\$ 38,458,793	\$ 40,565,122	\$ 37,861,816
Restricted	177,299	180,225	181,757	130,261	80,048	64,281
Unrestricted	<u>11,965,382</u>	<u>10,555,689</u>	<u>8,989,797</u>	<u>7,413,347</u>	<u>4,444,459</u>	<u>5,613,164</u>
Total business-type activities net position	<u>\$ 51,842,206</u>	<u>\$ 49,726,077</u>	<u>\$ 48,542,102</u>	<u>\$ 46,002,401</u>	<u>\$ 45,089,629</u>	<u>\$ 43,539,261</u>
Primary Government						
Net investment in capital assets	\$ 77,673,220	\$ 74,595,658	\$ 73,503,272	\$ 71,406,807	\$ 71,069,394	\$ 66,864,582
Restricted	13,327,323	26,860,216	16,988,392	10,249,452	8,537,841	9,770,954
Unrestricted	<u>(13,591,779)</u>	<u>(19,413,034)</u>	<u>(11,254,554)</u>	<u>(9,910,249)</u>	<u>(1,169,347)</u>	<u>115,999</u>
Total primary government net position	<u>\$ 77,408,764</u>	<u>\$ 82,042,840</u>	<u>\$ 79,237,110</u>	<u>\$ 71,746,010</u>	<u>\$ 78,437,888</u>	<u>\$ 76,751,535</u>

City of Marshalltown
Net Position by Component
Last Ten Fiscal Years (Accrual Basis of Accounting)

Year			
2012	2011	2010	2009
\$ 28,325,116	\$ 27,720,521	\$ 26,650,049	\$ 23,043,549
11,863,770	8,246,658	5,480,294	4,092,324
(730,534)	2,811,692	5,344,963	7,751,144
<u>\$ 39,458,352</u>	<u>\$ 38,778,871</u>	<u>\$ 37,475,306</u>	<u>\$ 34,887,017</u>
\$ 35,454,854	\$ 31,937,474	\$ 30,006,298	\$ 29,462,000
49,296	946,902	947,675	948,423
4,815,992	5,329,554	5,842,883	5,736,915
<u>\$ 40,320,142</u>	<u>\$ 38,213,930</u>	<u>\$ 36,796,856</u>	<u>\$ 36,147,338</u>
\$ 63,779,970	\$ 59,657,995	\$ 56,656,347	\$ 52,505,549
11,913,066	9,193,560	6,427,969	5,040,747
4,085,458	8,141,246	11,187,846	13,488,059
<u>\$ 79,778,494</u>	<u>\$ 76,992,801</u>	<u>\$ 74,272,162</u>	<u>\$ 71,034,355</u>

	Fiscal					
	2018	2017	2016	2015	2014	2013
Expenses						
Governmental activities:						
Public safety	\$ 11,732,583	\$ 10,713,027	\$ 8,996,389	\$ 8,516,307	\$ 9,092,842	\$ 8,607,561
Public works	5,591,152	8,553,684	5,706,337	6,186,551	6,465,974	13,472,047
Health and social services	654,311	1,306,389	1,274,669	1,784,302	1,301,574	903,270
Culture and recreation	3,888,793	3,654,545	3,358,064	3,505,193	3,645,774	3,435,212
Community and economic development	2,288,991	2,433,608	1,449,883	1,370,533	3,051,319	2,249,158
General government	1,575,523	685,937	1,158,789	1,299,063	1,322,112	1,285,356
Interest on long term debt	764,344	429,296	429,891	425,967	627,060	628,314
Total governmental activities expenses	<u>26,495,697</u>	<u>27,776,486</u>	<u>22,374,022</u>	<u>23,087,916</u>	<u>25,506,655</u>	<u>30,580,918</u>
Business-type activities:						
Water pollution control	5,105,834	5,574,332	5,375,656	4,584,245	4,608,246	4,295,804
Storm sewer	958,434	970,912	683,181	698,627	786,788	669,666
Compost	70,920	88,171	79,479	42,054	39,846	51,440
Transit	837,136	837,259	771,818	767,054	827,333	794,179
Concessions	63,800	46,512	49,816	34,907	42,535	59,267
Total business-type activities expenses	<u>7,036,124</u>	<u>7,517,186</u>	<u>6,959,950</u>	<u>6,126,887</u>	<u>6,304,748</u>	<u>5,870,356</u>
Total primary government expenses	<u>\$ 33,531,821</u>	<u>\$ 35,293,672</u>	<u>\$ 29,333,972</u>	<u>\$ 29,214,803</u>	<u>\$ 31,811,403</u>	<u>\$ 36,451,274</u>
Program Revenues						
Governmental activities						
Charges for service:						
Public safety	\$ 409,649	\$ 518,463	\$ 264,966	\$ 150,181	\$ 254,952	\$ 198,296
Public works	443,091	231,554	970,315	1,529,047	658,590	766,244
Health and social services	7,065	4,250	37,053	52,534	68,187	38,891
Culture and recreation	463,866	449,955	468,455	449,155	426,653	454,318
Community and economic development	93,679	106,562	265,176	278,924	360,999	153,563
Other activities	117,524	248,336	123,855	171,846	112,992	123,157
Operating grants and contributions	6,768,632	7,387,980	6,712,866	6,461,208	6,354,163	6,202,784
Capital grants and contributions	1,026,153	1,768,179	519,172	170,084	701,920	326,833
Total governmental activities program revenues	<u>9,329,659</u>	<u>10,715,279</u>	<u>9,361,858</u>	<u>9,262,979</u>	<u>8,938,456</u>	<u>8,264,086</u>
Business-type activities						
Charges for service:						
Water pollution control	7,857,197	7,545,682	6,563,351	6,066,644	5,860,659	5,079,296
Storm sewer	1,407,673	1,129,135	948,214	776,483	709,946	310,689
Compost	67,077	75,803	73,336	74,687	60,223	57,417
Transit	78,047	57,749	93,352	110,342	124,956	134,387
Concessions	41,200	37,777	40,917	32,522	39,208	43,706
Operating grants and contributions	383,646	381,810	363,188	386,922	407,338	376,900
Capital grants and contributions	209,668	432,400	942,209	493,326	444,674	2,889,069
Total business-type activities program revenues	<u>10,044,508</u>	<u>9,660,356</u>	<u>9,024,567</u>	<u>7,940,926</u>	<u>7,647,004</u>	<u>8,891,464</u>
Total primary government program revenues	<u>\$ 19,374,167</u>	<u>\$ 20,375,635</u>	<u>\$ 18,386,425</u>	<u>\$ 17,203,905</u>	<u>\$ 16,585,460</u>	<u>\$ 17,155,550</u>

City of Marshalltown
Changes in Net Position
Last Ten Fiscal Years (Accrual Basis of Accounting)

Year			
2012	2011	2010	2009
\$ 8,731,373	\$ 8,028,333	\$ 8,065,379	\$ 7,633,307
7,049,394	6,203,182	4,652,177	4,783,710
1,154,023	1,771,196	1,330,332	710,361
2,757,409	3,801,068	3,842,524	2,744,793
2,417,304	2,346,822	2,343,854	2,369,887
1,278,776	1,174,190	707,425	1,073,832
563,965	578,629	659,449	846,296
<u>23,952,244</u>	<u>23,903,420</u>	<u>21,601,140</u>	<u>20,162,186</u>
4,735,491	4,275,726	4,451,055	4,104,671
611,543	558,572	536,859	484,772
40,048	37,961	39,067	45,822
732,113	702,544	596,690	569,665
82,739	54,447	48,738	107,677
<u>6,201,934</u>	<u>5,629,250</u>	<u>5,672,409</u>	<u>5,312,607</u>
<u>\$ 30,154,178</u>	<u>\$ 29,532,670</u>	<u>\$ 27,273,549</u>	<u>\$ 25,474,793</u>
\$ 173,007	\$ 223,311	\$ 194,712	\$ 79,976
477,553	428,841	717,658	720,300
79,159	48,134	78,181	41,585
473,715	490,057	443,268	436,038
170,617	227,024	157,415	287,548
269,371	155,658	98,728	153,242
5,656,234	7,801,666	5,935,212	4,952,094
492,676	304,891	2,106,963	1,766,302
<u>7,792,332</u>	<u>9,679,582</u>	<u>9,732,137</u>	<u>8,437,085</u>
4,937,481	4,280,970	4,772,834	4,921,428
310,584	301,235	299,772	279,142
59,316	45,860	31,943	33,404
104,394	117,259	118,331	115,486
49,559	48,180	48,570	59,669
353,216	239,651	669,067	572,393
2,281,955	1,797,999	621,223	611,649
<u>8,096,505</u>	<u>6,831,154</u>	<u>6,561,740</u>	<u>6,593,171</u>
<u>\$ 15,888,837</u>	<u>\$ 16,510,736</u>	<u>\$ 16,293,877</u>	<u>\$ 15,030,256</u>

(continued)

	Fiscal					
	2018	2017	2016	2015	2014	2013
Net (Expense)/Revenue						
Governmental activities	\$ (17,166,038)	\$ (17,061,207)	\$ (13,012,164)	\$ (13,824,937)	\$ (16,568,199)	\$ (22,316,832)
Business-type activities	3,008,384	2,143,170	2,064,617	1,814,039	1,342,256	3,021,108
Total primary government net expense	<u>\$ (14,157,654)</u>	<u>\$ (14,918,037)</u>	<u>\$ (10,947,547)</u>	<u>\$ (12,010,898)</u>	<u>\$ (15,225,943)</u>	<u>\$ (19,295,724)</u>
General Revenues and Other Changes in Net Position						
Governmental activities:						
Taxes						
Property	\$ 10,510,365	\$ 10,156,476	\$ 9,534,568	\$ 9,777,342	\$ 10,036,577	\$ 9,967,944
Other	4,823,392	5,347,532	6,983,922	5,755,121	5,778,420	5,132,322
Unrestricted						
State generated revenues	1,331,709	1,384,158	1,244,225	845,140	453,645	369,337
Investment earnings	456,079	113,371	90,717	53,042	112,280	126,436
Miscellaneous revenues	561,844	645,749	551,452	660,348	493,213	637,775
Transfers	(49,377)	1,035,676	(441,321)	(172,735)	(169,951)	(163,060)
Total governmental activities	<u>17,634,012</u>	<u>18,682,962</u>	<u>17,963,563</u>	<u>16,918,258</u>	<u>16,704,184</u>	<u>16,070,754</u>
Business-type activities:						
Investment earnings	213,581	76,481	33,763	26,891	38,161	34,951
Miscellaneous revenues	-	-	-	-	-	-
Transfers	49,377	(1,035,676)	441,321	172,735	169,951	163,060
Total business-type activities	<u>262,958</u>	<u>(959,195)</u>	<u>475,084</u>	<u>199,626</u>	<u>208,112</u>	<u>198,011</u>
Total primary government	<u>\$ 17,896,970</u>	<u>\$ 17,723,767</u>	<u>\$ 18,438,647</u>	<u>\$ 17,117,884</u>	<u>\$ 16,912,296</u>	<u>\$ 16,268,765</u>
Change in Net Position						
Governmental activities	\$ 467,974	\$ 1,621,755	\$ 4,951,399	\$ 3,093,321	\$ 135,985	\$ (6,246,078)
Business-type activities	3,271,342	1,183,975	2,539,701	2,013,665	1,550,368	3,219,119
Total primary government	<u>\$ 3,739,316</u>	<u>\$ 2,805,730</u>	<u>\$ 7,491,100</u>	<u>\$ 5,106,986</u>	<u>\$ 1,686,353</u>	<u>\$ (3,026,959)</u>

City of Marshalltown
Changes in Net Position (continued)
Last Ten Fiscal Years (Accrual Basis of Accounting)

Year				
	2012	2011	2010	2009
	\$ (16,159,912)	\$ (14,223,838)	\$ (11,869,003)	\$ (11,725,101)
	<u>1,894,571</u>	<u>1,201,904</u>	<u>889,331</u>	<u>1,280,564</u>
	<u>\$ (14,265,341)</u>	<u>\$ (13,021,934)</u>	<u>\$ (10,979,672)</u>	<u>\$ (10,444,537)</u>
	\$ 9,853,096	\$ 9,210,796	\$ 8,957,392	\$ 8,617,322
	<u>6,063,108</u>	<u>5,565,923</u>	<u>5,206,539</u>	<u>5,787,467</u>
	317,412	305,694	333,259	339,243
	173,169	167,610	162,173	325,699
	602,269	435,191	641,234	468,253
	<u>(169,661)</u>	<u>(157,811)</u>	<u>(192,057)</u>	<u>(156,108)</u>
	<u>16,839,393</u>	<u>15,527,403</u>	<u>15,108,540</u>	<u>15,381,876</u>
	41,980	57,359	55,775	139,224
	-	-	-	-
	<u>169,661</u>	<u>157,811</u>	<u>192,057</u>	<u>156,108</u>
	<u>211,641</u>	<u>215,170</u>	<u>247,832</u>	<u>295,332</u>
	<u>\$ 17,051,034</u>	<u>\$ 15,742,573</u>	<u>\$ 15,356,372</u>	<u>\$ 15,677,208</u>
	\$ 679,481	\$ 1,303,565	\$ 3,239,537	\$ 3,656,775
	<u>2,106,212</u>	<u>1,417,074</u>	<u>1,137,163</u>	<u>1,575,896</u>
	<u>\$ 2,785,693</u>	<u>\$ 2,720,639</u>	<u>\$ 4,376,700</u>	<u>\$ 5,232,671</u>

Function/Program	Program Revenues						
	2018	2017	2016	2015	2014	2013	2012
Governmental activities							
Public safety	\$ 969,017	\$ 1,219,476	\$ 1,215,215	\$ 875,300	\$ 1,478,721	\$ 1,154,130	\$ 777,123
Public works	4,379,697	5,200,920	4,825,946	4,657,620	3,501,138	4,272,126	3,602,446
Health and social services	682,100	1,213,441	967,598	1,470,156	1,834,718	702,887	955,529
Culture and recreation	1,629,312	1,252,730	670,183	638,615	565,562	571,380	707,189
Community and economic development	1,551,934	1,535,644	1,559,061	1,447,647	1,387,104	1,426,383	1,465,674
General government	<u>117,599</u>	<u>293,068</u>	<u>123,855</u>	<u>173,641</u>	<u>171,213</u>	<u>137,180</u>	<u>284,371</u>
Total governmental activities	<u>\$ 9,329,659</u>	<u>\$ 10,715,279</u>	<u>\$ 9,361,858</u>	<u>\$ 9,262,979</u>	<u>\$ 8,938,456</u>	<u>\$ 8,264,086</u>	<u>\$ 7,792,332</u>
Business-type activities							
Water pollution control	\$ 7,864,148	\$ 7,550,029	\$ 6,976,658	\$ 6,378,473	\$ 5,896,233	\$ 5,303,615	\$ 6,519,524
Storm sewer	1,610,390	1,557,188	1,477,116	992,924	887,240	3,016,135	767,941
Compost	67,077	75,803	73,336	74,687	60,223	57,417	59,316
Transit	461,693	439,559	456,540	462,320	764,100	470,591	700,165
Concessions	<u>41,200</u>	<u>37,777</u>	<u>40,917</u>	<u>32,522</u>	<u>39,208</u>	<u>43,706</u>	<u>49,559</u>
Total business-type activities	<u>\$ 10,044,508</u>	<u>\$ 9,660,356</u>	<u>\$ 9,024,567</u>	<u>\$ 7,940,926</u>	<u>\$ 7,647,004</u>	<u>\$ 8,891,464</u>	<u>\$ 8,096,505</u>

City of Marshalltown
Program Revenues by Function/Program
Last Ten Fiscal Years (Accrual Basis of Accounting)

by Fiscal Year

<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 980,216	\$ 960,979	\$ 854,028
3,737,210	4,029,975	3,260,842
1,531,281	1,300,200	321,478
1,399,468	925,422	2,010,582
1,822,717	1,651,247	1,836,913
<u>208,690</u>	<u>864,314</u>	<u>153,242</u>
<u>\$ 9,679,582</u>	<u>\$ 9,732,137</u>	<u>\$ 8,437,085</u>
\$ 5,130,757	\$ 5,315,535	\$ 5,426,868
1,197,010	454,271	465,414
45,860	31,943	33,404
409,347	711,421	607,816
<u>48,180</u>	<u>48,570</u>	<u>59,669</u>
<u>\$ 6,831,154</u>	<u>\$ 6,561,740</u>	<u>\$ 6,593,171</u>

City of Marshalltown
Fund Balances – Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Fund										
Nonspendable	\$ 256,518	\$ 266,203	\$ 221,785	\$ 237,568	\$ 249,958	\$ 241,974	\$ 258,309	\$ 230,633	N/A	N/A
Restricted	932,307	812,092	725,844	694,247	588,928	1,153,313	517,008	456,488	N/A	N/A
Committed	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	N/A	N/A
Unassigned	2,953,579	2,551,887	2,520,920	2,371,948	2,663,261	2,736,209	2,783,055	2,839,102	N/A	N/A
Reserved	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 233,410	\$ 266,493
Unreserved	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,587,644	3,778,280
Total general fund	<u>4,392,404</u>	<u>3,880,182</u>	<u>3,718,549</u>	<u>3,553,763</u>	<u>3,752,147</u>	<u>4,381,496</u>	<u>3,808,372</u>	<u>3,776,223</u>	<u>3,821,054</u>	<u>4,044,773</u>
All Other Governmental Funds										
Nonspendable	144,786	192,113	169,570	146,258	79,862	141,231	222,131	178,954	N/A	N/A
Restricted	23,731,636	19,689,514	14,107,300	11,301,502	7,328,052	12,887,420	17,264,749	7,701,874	N/A	N/A
Unassigned	(339,302)	(98,997)	(195,159)	(84,155)	(270,543)	(198,484)	(323,895)	(506,674)	N/A	N/A
Reserved	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5,485,108	5,280,068
Unreserved reported in:										
Special revenue funds	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,003,450	1,692,822
Capital projects funds	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	110,818	129,053
Total all other governmental funds	<u>23,537,120</u>	<u>19,782,630</u>	<u>14,081,711</u>	<u>11,363,605</u>	<u>7,137,371</u>	<u>12,830,167</u>	<u>17,162,985</u>	<u>7,374,154</u>	<u>6,599,376</u>	<u>7,101,943</u>
Total fund balances of governmental funds	<u>\$ 27,929,524</u>	<u>\$ 23,662,812</u>	<u>\$ 17,800,260</u>	<u>\$ 14,917,368</u>	<u>\$ 10,889,518</u>	<u>\$ 17,211,663</u>	<u>\$ 20,971,357</u>	<u>\$ 11,150,377</u>	<u>\$ 10,420,430</u>	<u>\$ 11,146,716</u>

Note:

In 2011, the City implemented new accounting presentations under GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions", which requires a new presentation of fund balances.

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	Fiscal Year						
	2018	2017	2016	2015	2014	2013	2012
Revenues							
Taxes	\$ 15,826,177	\$ 16,039,312	\$ 17,018,694	\$ 16,030,409	\$ 16,251,920	\$ 15,617,908	\$ 16,392,387
Use of money and property	544,479	208,132	129,003	124,857	169,135	194,543	203,524
Licenses and permits	238,263	285,839	289,261	321,446	391,091	219,392	203,813
Intergovernmental	8,965,509	10,190,351	7,931,849	7,471,242	6,618,339	6,475,308	7,229,540
Charges for service	956,493	990,972	1,023,895	964,075	874,840	915,644	897,955
Special assessments	6,445	10,406	12,991	14,738	11,688	14,306	21,759
Miscellaneous	606,655	1,084,447	410,616	2,102,572	684,707	912,585	651,226
Total revenues	<u>27,144,021</u>	<u>28,809,459</u>	<u>26,816,309</u>	<u>27,029,339</u>	<u>25,001,720</u>	<u>24,349,686</u>	<u>25,600,204</u>
Expenditures							
Public safety	10,336,569	9,337,823	8,864,323	8,743,014	8,559,357	8,135,052	7,977,604
Public works	3,872,055	6,930,498	4,208,292	4,669,213	4,985,535	12,081,043	5,605,515
Health and social services	736,559	1,282,479	1,352,206	1,907,586	1,385,246	968,157	1,223,039
Culture and recreation	3,059,464	2,840,820	2,539,673	2,268,546	2,739,578	2,551,437	1,853,940
Community and economic development	2,232,438	1,812,299	1,431,086	1,381,445	3,044,706	2,234,323	2,414,531
General government	1,338,066	1,245,851	1,133,255	1,273,399	1,253,001	1,177,738	1,087,036
Capital outlay	9,628,133	4,477,017	2,554,674	1,439,787	2,944,911	3,118,982	2,572,134
Debt service							
Principal	3,684,361	2,730,690	3,066,991	2,971,716	5,663,840	2,788,840	2,928,840
Interest and other fiscal charges	886,842	419,527	436,018	457,343	649,203	643,405	626,514
Total expenditures	<u>35,774,487</u>	<u>31,077,004</u>	<u>25,586,518</u>	<u>25,112,049</u>	<u>31,225,377</u>	<u>33,698,977</u>	<u>26,289,153</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,630,466)</u>	<u>(2,267,545)</u>	<u>1,229,791</u>	<u>1,917,290</u>	<u>(6,223,657)</u>	<u>(9,349,291)</u>	<u>(688,949)</u>
Other Financing Sources (Uses)							
Sale of governmental assets	-	-	-	-	4,000	35,298	166,128
Debt issued	12,720,000	6,957,430	2,000,000	2,225,000	67,463	5,600,000	10,460,000
Payment of refunded bonds	-	-	-	-	-	-	53,462
Premium and accrued interest on debt issued	226,555	136,991	94,422	58,295	-	117,359	-
Transfers in	12,200,051	9,692,037	8,003,404	8,268,840	8,195,955	7,813,126	7,182,963
Transfers out	(12,249,428)	(8,656,361)	(8,444,725)	(8,441,575)	(8,365,906)	(7,976,186)	(7,352,624)
Total other financing sources (uses)	<u>12,897,178</u>	<u>8,130,097</u>	<u>1,653,101</u>	<u>2,110,560</u>	<u>(98,488)</u>	<u>5,589,597</u>	<u>10,509,929</u>
Net change in fund balances	<u>\$ 4,266,712</u>	<u>\$ 5,862,552</u>	<u>\$ 2,882,892</u>	<u>\$ 4,027,850</u>	<u>\$ (6,322,145)</u>	<u>\$ (3,759,694)</u>	<u>\$ 9,820,980</u>
Debt service as a percentage of noncapital expenditures	17.5%	11.8%	15.2%	14.5%	22.3%	11.2%	15.0%

City of Marshalltown
Changes in Fund Balances – Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

Ended June 30,		
<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 15,191,296	\$ 14,569,739	\$ 14,855,452
198,097	206,909	343,980
232,542	212,918	294,196
7,278,810	7,168,913	6,031,273
866,580	845,703	820,780
31,019	51,581	83,043
<u>741,748</u>	<u>1,125,338</u>	<u>1,525,314</u>
<u>24,540,092</u>	<u>24,181,101</u>	<u>23,954,038</u>
7,370,014	7,492,213	7,143,869
4,841,484	3,787,116	3,498,289
1,753,967	1,318,373	718,526
2,998,877	3,081,402	2,176,451
2,341,523	2,347,611	1,975,245
1,071,829	1,990,657	1,023,774
1,601,447	2,160,036	5,767,146
2,613,841	2,660,000	2,553,840
<u>581,504</u>	<u>651,854</u>	<u>1,286,096</u>
<u>25,174,486</u>	<u>25,489,262</u>	<u>26,143,236</u>
<u>(634,394)</u>	<u>(1,308,161)</u>	<u>(2,189,198)</u>
2,152	224,484	14,015
1,520,000	700,000	3,500,000
-	-	(3,445,000)
-	-	-
7,085,563	5,825,922	6,496,136
<u>(7,243,374)</u>	<u>(6,017,979)</u>	<u>(6,652,244)</u>
<u>1,364,341</u>	<u>732,427</u>	<u>(87,093)</u>
<u>\$ 729,947</u>	<u>\$ (575,734)</u>	<u>\$ (2,276,291)</u>
13.6%	14.2%	18.8%

City of Marshalltown
Tax Revenues by Source – Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

Fiscal year	Property Tax	Tax Increment Financing Tax	Utility ExciseTax	Utility Franchise Fee	Hotel/Motel Tax	Local Option Sales Tax	911 Surcharge	Mobile Home Tax	Total
2008-09	\$ 8,615,820	\$ 1,801,960	\$ 891,859	\$ 217,600	\$ 342,176	\$ 2,738,030	\$ 234,078	\$ 13,929	\$ 14,855,452
2009-10	8,954,147	1,312,611	868,422	221,034	393,823	2,618,645	188,530	12,527	14,569,739
2010-11	9,204,384	1,402,010	797,989	229,291	370,541	2,939,704	234,195	13,182	15,191,296
2011-12	9,864,582	1,513,164	857,689	223,436	415,196	3,250,865	253,941	13,514	16,392,387
2012-13	9,967,944	1,138,171	820,070	277,060	378,567	2,781,316	240,582	14,198	15,617,908
2013-14	10,036,577	1,475,200	921,454	163,488	432,108	2,936,344	273,435	13,314	16,251,920
2014-15	9,777,342	1,219,210	884,215	223,758	474,474	3,164,249	274,188	12,973	16,030,409
2015-16	9,534,568	1,276,898	903,826	226,548	542,180	4,248,087	273,656	12,931	17,018,694
2016-17	10,156,477	435,098	938,663	217,475	479,576	3,476,514	317,829	17,680	16,039,312
2017-18	10,510,365	169,316	1,105,221	206,702	403,116	3,121,920	280,925	28,612	15,826,177

City of Marshalltown
General Governmental Tax Revenues by Source
Year Ended June 30, 2018
(Modified Accrual Basis of Accounting)

Fund	Property Tax	Tax Increment Financing Tax	Utility ExciseTax	Utility Franchise Fee	Hotel/Motel Tax	Local Option Sales Tax	911 Surcharge	Mobile Home Tax	Total
General	\$ 6,140,079	\$ -	\$ 646,492	\$ 206,702	\$ 403,116	\$ -	\$ -	\$ 8,161	\$ 7,404,550
Tax Increment									
Financing	-	169,316	-	-	-	-	-	-	169,316
E-911 Surcharge	-	-	-	-	-	-	280,925	-	280,925
Local Option									
Sales Tax	-	-	-	-	-	3,121,920	-	-	3,121,920
Property tax	1,404,160	-	148,162	-	-	-	-	21,415	1,573,737
Debt Service	2,498,588	-	261,749	-	-	-	-	3,304	2,763,641
Capital Projects	467,538	-	48,818	-	-	-	-	(4,268)	512,088
Total	<u>\$ 10,510,365</u>	<u>\$ 169,316</u>	<u>\$ 1,105,221</u>	<u>\$ 206,702</u>	<u>\$ 403,116</u>	<u>\$ 3,121,920</u>	<u>\$ 280,925</u>	<u>\$ 28,612</u>	<u>\$ 15,826,177</u>

City of Marshalltown
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Taxable Assessed											
Levy Year	Fiscal Year	Residential Property	Commercial Property	Industrial Property	Total Regular Realty	TIF	Agland Realty	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Gross Value	Value as a Percentage of Actual Gross Value
2007	2008-09	\$ 354,114,382	\$ 234,223,608	\$ 49,224,985	\$ 637,562,975	\$ 50,679,345	\$ 3,533,390	\$ 691,775,710	13.68652	\$1,255,060,705	55.119%
2008	2009-10	380,636,723	225,880,427	56,224,469	662,741,619	36,639,623	3,804,309	703,185,551	13.76759	1,262,319,793	55.706%
2009	2010-11	397,183,541	216,744,087	57,440,303	671,367,931	39,224,720	4,089,857	714,682,508	13.93650	1,280,682,454	55.805%
2010	2011-12	417,071,906	212,845,232	59,866,238	689,783,376	41,694,319	4,377,890	735,855,585	14.51331	1,310,087,232	56.168%
2011	2012-13	431,280,150	221,772,457	61,505,293	714,557,900	31,552,130	4,605,496	750,715,526	14.28339	1,312,105,030	57.215%
2012	2013-14	449,211,004	219,544,651	64,114,746	732,870,401	44,270,422	4,695,878	781,836,701	14.18432	1,333,053,884	58.650%
2013	2014-15	434,833,408	202,005,765	58,618,711	695,457,884	37,409,137	4,496,113	737,363,134	14.76356	1,281,885,530	57.522%
2014	2015-16	448,390,423	183,199,944	57,943,159	689,533,526	40,194,757	4,601,327	734,329,610	14.76257	1,322,550,079	55.524%
2015	2016-17	477,738,442	184,047,569	60,250,209	722,036,220	14,353,482	4,665,045	741,054,747	15.28158	1,356,883,195	54.614%
2016	2017-18	462,642,384	213,234,801	70,301,288	746,178,473	5,394,151	4,680,367	756,252,991	15.28158	1,445,382,350	52.322%

Rollback Factors by Class

Fiscal Year	Gas & Electric	Tax Exempt Property	Multi-				Railroad
			Residential	Residential	Agricultural	Commercial	
2007-08	\$ 64,804,167	\$ 117,919,100	45.55960		100.00000	100.00000	100.00000
2008-09	99,127,772	109,139,073	44.08030		90.10230	99.73120	99.73120
2009-10	101,313,932	89,188,699	45.58930		93.85680	100.00000	100.00000
2010-11	117,499,581	95,951,150	46.90940		66.27150	100.00000	100.00000
2011-12	135,852,760	86,651,379	48.52990		69.01520	100.00000	100.00000
2012-13	147,398,057	112,284,058	50.75180		57.54110	100.00000	100.00000
2013-14	153,467,212	112,570,348	52.81660		59.93340	100.00000	100.00000
2014-15	165,363,180	156,351,613	54.40020		43.39970	95.00000	100.00000
2015-16	203,378,461	148,643,971	55.73350		44.02100	90.00000	90.00000
2016-17	226,574,365	168,759,389	55.62590	86.25000	46.10680	90.00000	90.00000
2017-18	307,764,842	171,600,722	56.93910	82.50000	47.49960	90.00000	90.00000

Source: Marshall County Auditor's Office and IA Dept of Mgmt website.

Notes: Effective with the January 1, 1999 valuations, Alliant Energy, the local gas and electric provider, is assessed a utility excise tax instead of taxes based upon property valuations.

Each year the State of Iowa assigns a rollback factor to calculate the percent of assessed value which will be taxable.

This rate is assigned per property classification and can fluctuate each year. Industrial property is taxed at 100% of its gross assessed value.

City of Marshalltown
Tax Rates – Direct and Overlapping Governments
Last Ten Fiscal Years (Per \$1,000 Assessed Valuations)

Levy year Jan 1,	Collection Year	Marshall County	Community Schools	Marshalltown	City Assessor	Community College	County Extension	State of Iowa	Total
2007	2008-09	7.59349	18.01415	13.68652	0.32982	2.19223	0.11859	0.00350	41.93830
2008	2009-10	7.73919	18.00985	13.76759	0.29308	2.15454	0.11078	0.00300	42.07803
2009	2010-11	7.73661	17.84133	13.93650	0.26635	2.03379	0.12442	0.00340	41.94240
2010	2011-12	7.72562	17.65203	14.51331	0.24816	1.95682	0.12408	0.00320	42.22322
2011	2012-13	7.44499	17.54224	14.28339	0.26539	1.88711	0.12385	0.00330	41.55027
2012	2013-14	7.44499	17.52934	14.18432	0.27661	1.80632	0.13567	0.00330	41.38055
2013	2014-15	7.44499	18.15000	14.76355	0.29712	1.79487	0.15194	0.00330	42.60577
2014	2015-16	7.44499	18.33104	14.76257	0.29197	1.78170	0.15594	0.00330	42.77151
2015	2016-17	6.94499	17.97478	15.28158	0.25199	1.74505	0.15749	0.00330	42.35918
2016	2017-18	6.71518	17.94963	15.28158	0.23909	1.36842	0.14644	0.00310	41.70344

Source: Marshall County Auditor's Office

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Marshalltown. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and therefore responsible for repaying the debt of each overlapping government.

City of Marshalltown
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	Jan 1, 2016		Percentage of		Jan 1, 2007		Percentage of	
	Taxable Assessed Value Payable 17-	Rank	Total City Taxable Assessed Value		Taxable Assessed Value Payable 08-	Rank	Total City Taxable Assessed Value	
	18				09			
IES Utilities (Interstate Power)	\$ 94,568,378	1	11.5%		\$ 98,829,870	1	14.6%	
Emerson Process Mgt/Fisher Controls	19,269,765	2	2.4%		10,812,010	6	1.6%	
UnityPoint Health Marshalltown	12,403,944	3	1.5%					
Menard, Inc	11,809,143	4	1.4%					
Swift & Company	10,004,184	5	1.2%		9,118,774	7	1.4%	
Swift, Pork Company	9,665,024	6	1.2%					
Walmart, Real Estate Business	9,393,606	7	1.1%		11,041,130	5	1.6%	
Lennox Industries Inc	8,631,806	8	1.1%		14,684,500	3	2.2%	
ITC Midwest LLC	5,769,508	9	0.7%					
Marshalltown Town Center Partners	4,916,079	10	0.6%		12,315,627	4	1.8%	
MMSC, Ventures Inc					19,140,886	2	2.8%	
Embers of Marshalltown					6,128,054	8	0.9%	
Inns of Iowa Ltd					6,116,082	9	0.9%	
Southern Hills Cooperative					4,605,546	10	0.7%	
	<u>\$ 186,431,437</u>		<u>22.8%</u>		<u>\$ 192,792,479</u>		<u>28.5%</u>	

Note: Alliant Energy (IES Utilities), the local gas and electric provider, is now assessed a utility excise tax instead of taxes based upon their property valuation. The gas and electric assessed property value for January 1, 2015 was \$61,169,942.

City of Marshalltown
Sales Tax
Last Ten Years

<u>CalendarYear</u>	<u>Taxable Retail Sales</u>	<u>No. of Businesses</u>
2008	\$ 348,367,544	4,084
2009	324,325,683	4,031
2010	326,686,187	3,971
2011	327,832,928	3,944
2012	348,039,169	3,950
2013	346,378,427	3,947
2014	328,920,980	2,935
2015	331,780,905	2,870
2016	352,326,540	2,875
2017	360,825,713	2,783

Source: Iowa Department of Revenue Sales and Use Tax Report based on

City of Marshalltown
Property Tax Levies and Collections
Last Ten Fiscal Years

Collection year	Levy year	Current levy	Collected within the fiscal year of the levy		Delinquent tax collections (3)	Total tax collections	Collections to total tax levy (2)
			Amount (1)	Percent of levy collected (2)			
2008-09	2007	\$ 8,945,150	\$ 8,955,138	100.11%	\$ 1,427	\$ 8,956,565	100.13%
2009-10	2008	9,293,081	9,291,663	99.98%	1,727	9,293,390	100.00%
2010-11	2009	9,505,825	9,498,727	99.93%	4,030	9,502,757	99.97%
2011-12	2010	10,167,673	10,166,706	99.99%	7,958	10,174,664	100.07%
2012-13	2011	10,317,995	10,324,685	100.06%	4,456	10,329,141	100.11%
2013-14	2012	10,535,094	10,478,161	99.46%	4,710	10,482,871	99.50%
2014-15	2013	10,397,290	10,381,760	99.85%	6,716	10,388,476	99.92%
2015-16	2014	10,329,114	10,314,800	99.86%	2,945	10,317,745	99.89%
2016-17	2015	11,100,009	11,056,848	99.61%	1,976	11,058,824	99.63%
2017-18	2016	11,436,367	11,386,656	99.57%	1,352	11,388,008	99.58%

(1) Current tax collections reflect payments received by the Marshall County Treasurer's office from July 1 through June 30 of each year. Taxes levied for the current year are classified as delinquent if not paid by June 30 each year.

(2) Collection percentages are close to 100% each year since the State of Iowa provides for "tax sales" in June of each year for properties with unpaid taxes. Substantially all of the taxes are paid by investors purchasing tax certificates from the "tax sales." Collections in excess of 100% are due to rounding differences when tax rates are applied to property valuations, differences in tax credits reimbursed by the State of Iowa, or changes in taxable valuations by the County Assessor after the City's budget is certified.

(3) Delinquent tax collections reflect amounts of delinquent taxes the City received during the year. Information is not available from the County Treasurer's Office as to the year(s) for which the delinquent tax collections apply.

Source: General Purpose Financial Statements

City of Marshalltown
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Governmental Activities			Business-type Activities							
	General Obligation Bonds	Notes Payable	Urban	General Obligation Bonds	Revenue Bonds	Sewer Revenue Capital Loan Note Payable	Total Primary Government	Personal Income	Percentage of		
			Renewal Tax						Personal Income	Population	Per Capita
			Increment Revenue Bonds and Notes								
2009	\$ 19,360,000	\$ 83,044	\$ -	\$ -	\$ 1,295,000	\$ 3,725,000	\$24,463,044	\$ 22,894	1,069	26,073	938
2010	17,405,245	69,204	-	-	1,035,000	3,396,914	21,906,363	22,436	976	26,073	840
2011	16,324,658	55,363	-	6,053,230	775,000	3,062,701	26,270,952	22,204	1,183	27,552	954
2012	23,918,462	41,523	-	5,746,348	4,595,000	-	34,301,333	22,204	1,545	27,552	1,245
2013	26,852,789	27,683	-	5,404,466	7,822,000	-	40,106,938	21,924	1,829	27,683	1,449
2014	21,185,242	81,304	-	4,720,834	12,727,000	-	38,714,380	21,880	1,769	27,844	1,390
2015	20,512,103	44,588	-	4,705,702	11,710,000	619,452	37,591,845	22,512	1,670	27,727	1,356
2016	19,519,042	32,597	-	4,343,820	16,308,000	522,266	40,725,725	22,403	1,818	27,727	1,469
2017	23,718,996	149,337	-	6,593,854	14,911,000	423,838	45,797,025	22,535	2,032	27,328	1,676
2018	32,961,820	109,976	-	6,061,806	13,473,000	324,152	52,930,754	23,059	2,295	27,280	1,940

Source: Census Quick Facts

City of Marshalltown
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Estimated Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Notes Payable	Total		
2009	\$ 19,360,000	\$ 83,044	\$ 19,443,044	1.55	745.72
2010	17,405,245	69,204	17,474,449	1.25	670.01
2011	22,377,888	55,363	22,433,251	1.15	594.34
2012	29,664,810	41,523	29,706,333	1.58	916.91
2013	32,257,255	27,683	32,284,938	1.76	965.13
2014	25,906,076	81,304	25,987,380	1.66	941.54
2015	25,217,805	664,040	25,881,845	1.69	933.45
2016	23,862,862	554,863	24,417,725	1.57	880.65
2017	30,312,850	573,175	30,886,025	1.83	1,113.93
2018	39,023,626	434,128	39,457,754	2.34	1,446.40

City of Marshalltown
Direct and Overlapping Governmental Activities Debt
As of June 30, 2018

Name of Governmental Unit	Debt Outstanding	Percentage Applicable to Marshalltown	City of Marshalltown Share of Debt
Iowa Valley Schools	\$ 11,043,750	51.88%	\$ 5,729,581
Marshalltown Community School District	11,385,000	83.44%	9,499,432
Marshall County	306,472	48.99%	150,126
	22,735,222		15,379,139
City of Marshalltown	33,071,796	100.00%	33,071,796
	<u>\$ 55,807,018</u>		<u>\$ 48,450,935</u>

Source:

- 1) State of Iowa Treasurer's Office
- 2) IA Valley School District

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Marshalltown. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping governments.

City of Marshalltown
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year Ending June 30,									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Gross assessed valuations:										
Regular realty	\$ 1,139,671,155	\$ 1,123,584,265	\$ 1,322,550,079	\$ 1,281,885,530	\$ 1,135,316,250	\$ 1,133,154,843	\$ 1,132,540,153	\$ 1,123,958,153	\$ 1,124,366,238	\$ 1,105,253,588
Utility	307,764,842	226,574,365	203,378,461	165,363,180	153,467,212	147,398,057	135,852,760	117,499,581	101,313,932	99,127,772
Incremental	5,394,151	14,353,482	40,194,757	37,409,137	44,270,422	31,552,130	41,694,319	39,224,720	36,639,623	50,679,345
Total actual valuations applicable to debt	1,452,830,148	1,364,512,112	1,566,123,297	1,484,657,847	1,333,053,884	1,312,105,030	1,310,087,232	1,280,682,454	1,262,319,793	1,255,060,705
Debt limit - 5% of total actual valuations applicable to debt	72,641,507	68,225,606	78,306,165	74,232,892	66,652,694	65,605,252	65,504,362	64,034,123	63,115,990	62,753,035
Amount of debt applicable to limitation:										
General obligation bonds and notes	38,914,128	30,508,175	24,204,863	25,734,040	26,216,304	32,284,938	29,706,333	22,475,363	16,380,021	19,443,044
Urban Renewal Rebate agreements	3,907,856	4,023,000	1,690,000	-	-	-	-	-	-	-
Total debt applicable to limitation	42,821,984	34,531,175	25,894,863	25,734,040	26,216,304	32,284,938	29,706,333	22,475,363	16,380,021	19,443,044
Less:										
Funds available from:										
Debt service	111,879	237,889	107,604	2,722,301	2,517,292	3,079,346	3,082,247	-	-	220,960
Special revenue	501,381	943,301	-	-	-	-	474,917	417,812	430,750	430,750
Total debt applicable to debt margin	42,208,724	33,349,985	25,787,259	23,011,739	23,699,012	29,205,592	26,149,169	22,057,551	15,949,271	18,791,334
Legal debt margin	<u>\$ 30,432,783</u>	<u>\$ 34,875,621</u>	<u>\$ 52,518,906</u>	<u>\$ 51,221,153</u>	<u>\$ 42,953,682</u>	<u>\$ 36,399,660</u>	<u>\$ 39,355,193</u>	<u>\$ 41,976,572</u>	<u>\$ 47,166,719</u>	<u>\$ 43,961,701</u>

City of Marshalltown
Pledged – Revenue Coverage
Last Ten Fiscal Years

Water Pollution Control				Debt Service Requirements			
Year	Gross Revenue	Expenses (1)	Available For Debt Service	Principal	Interest & other debt expense	Total	Coverage
2008-09	\$ 5,330,410	\$ 2,828,873	\$ 2,501,537	\$ 575,000	\$ 196,155	\$ 771,155	3.24
2009-10	5,214,302	3,154,596	2,059,706	585,000	165,650	750,650	2.74
2010-11	5,184,069	2,943,228	2,240,841	595,000	192,539	787,539	2.85
2011-12	6,557,228	3,225,133	3,332,095	605,000	384,184	989,184	3.37
2012-13	5,151,326	2,800,306	2,351,050	610,000	313,139	923,139	2.55
2013-14	5,897,218	2,994,802	2,902,416	595,000	307,956	902,956	3.21
2014-15	6,091,170	2,731,357	3,359,813	1,017,000	503,890	1,520,890	2.21
2015-16	6,593,505	3,246,028	3,347,477	1,402,000	641,312	2,043,312	1.64
2016-17	7,552,524	3,535,085	4,017,439	1,397,000	426,022	1,823,022	2.20
2017-18	8,017,913	3,012,599	5,005,314	1,438,000	389,721	1,827,721	2.74

(1) Total operating expenses, less depreciation.

Sources: City Financial Records and Water Works Financial Records

City of Marshalltown
Demographic and Economic Statistics
Last Ten Fiscal Years

Calendar Year	Median Age (Zip 50158)	School Enrollment		Unemployment Percent
		Public	Private	
	(1)	(2)	(3)	(4)
2009	40.8	4,938	181	6.70
2010	38.0	5,123	170	6.70
2011	38.0	5,317	208	7.00
2012	38.0	5,322	227	6.70
2013	38.0	5,308	228	6.20
2014	37.3	5,085	218	5.90
2015	35.3	5,385	216	5.00
2016	35.3	5,322	221	4.00
2017	36.1	5,435	215	3.70
2018	36.6	5,458	227	4.00

Note: Total personal income information for the City of Marshalltown is not available.

Sources:

- (1) Citydata.com web site
- (2) Iowa Department of Education
- (3) Iowa Dept of Education website for nonpublic schools: St. Francis Catholic School, and Marshalltown Christian School
- (4) Job Service of Iowa: <http://www.iowaworkforce.org>

City of Marshalltown
Principal Employers
Current Year and Nine Years Ago

Employer	Industry	2018- Employees	2009- Employees
(JBS) Swift & Company	Pork processors	2,400	2,300
Emerson Process Mgt/Fisher Controls	Valves and regulators manufacturer	1,135	1,200
Marshalltown Community School District	Education	950	1,002
Iowa Veteran's Home	Hospital Care Facility	865	1,000
Lennox Industries, Inc	Furnace and air conditioning manufacturer	915	800
Unity Point Health	Hospital	400	715
HyVee Food Stores *	Grocery store	340	340
Wal-Mart*	Retail	300	325
Marshalltown Community College	Education	245	245
McFarland Clinic PC	Medical clinic	185	223
City of Marshalltown*	Municipal government	199	198
Marshall County	County government	183	166

Note: Total employment information for the City of Marshalltown is not available. Consequently, each employer's percentage of total employment can not be calculated.

Source: Marshalltown Chamber of Commerce

* Includes full time, part time and seasonal employees

City of Marshalltown
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

Function/Program	Full-time-Equivalent Employees as of June 30									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Public Safety	93.25	90.26	98.28	97.32	99.1	99.00	99.00	88.00	86.00	98.91
Public Works	20.72	20.46	20.61	21.14	21.02	21.00	21.00	20.00	21.00	20.06
Health and Social Services	1.94	4.13	8.38	9.44	8.49	8.00	8.00	6.50	6.50	6.26
Culture and Recreation	28.55	26.81	26.39	27.28	27.6	29.00	29.00	28.00	29.00	25.95
Community and Economic Development	3.39	2.26	2.6	3.29	4.21	4.00	3.00	5.50	5.50	3.55
General Government	15.62	15.93	15.57	17.67	17.91	18.00	17.00	18.00	18.00	17.55
Business-Type	29.9	29.01	32.57	32.25	32.89	34.00	35.00	34.00	36.00	31.95
Capital Projects	-	-	-	-	-	-	1.00	1.00	1.00	0.13
Total	<u>193.37</u>	<u>188.86</u>	<u>204.40</u>	<u>208.39</u>	<u>211.22</u>	<u>213.00</u>	<u>213.00</u>	<u>201.00</u>	<u>203.00</u>	<u>204.36</u>

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Function/Program	Fiscal Year				
	2018	2017	2016	2015	2014
General Government					
Building Permits:					
New Construction:					
Number of permits	47	28	29	46	42
Value of permits	18,955,000	22,091,000	13,434,000	27,124,000	29,427,000
Remodeling, repairs and additions:					
Number of permits	55	120	102	80	72
Value of permits	12,399,000	7,434,000	11,915,000	10,719,000	24,001,000
Police					
Physical arrests	2,392	2,320	2,216	3,114	3,438
Violations:					
Parking	4,832	2,775	3,005	5,420	5,835
Traffic	2,662	1,801	1,255	1,889	1,803
Drunk driving	140	131	100	122	164
Narcotics	438	396	358	577	449
Fire					
Emergency responses	2,573	2,653	2,527	2,530	2,321
Fires extinguished	166	156	131	127	112
Inspections	343	555	519	223	471
Parks and recreation					
Adult team sports					
Leagues	4	6	6	8	12
Participation	8,165	9,327	9,656	8,492	5,670
Youth activities					
Programs	23	30	27	32	33
Participation	2,955	3,256	3,224	3,249	3,502
Library					
Volumes in collection	194,703	144,143	143,783	100,376	101,034
Total volumes borrowed	281,205	250,941	287,092	274,787	290,606
Sewage system					
Per million					
Daily average treatment in gallons	3.08	3.95	4.73	4.26	4.75
Maximum daily capacity of treatment plant in thousands of gallons	17,440	17,440	17,440	17,440	17,440
Sewer customers served	9,877	10,159	9,481	9,785	9,383
* Computer software was counting sewer credit meters					
Sewer rates in effect					
Base charge per month	\$22.67	\$20.25	\$17.57	\$15.60	\$14.31
Flow charge per 100 cubic feet	\$2.94	\$2.63	\$2.27	\$2.11	\$2.03
Transit					
Total route miles	142,667	131,829	134,737	110,394	133,405
# of passengers	100,178	90,353	101,805	111,542	104,513
General Elections - November of each year					
Registered voters	23,072	24,920	16,231	25,549	15,796
Number of votes cast	2,437	18,175	3,492	13,844	N/A
Percentage of registered voters voting	10.56%	72.93%	21.51%	54.19%	N/A

City of Marshalltown
Operating Indicators by Function/Program
Last Ten Fiscal Years

Ending June 30,

2013	2012	2011	2010	2009
36	58	37	37	51
2,553,000	10,523,000	1,967,000	17,798,500	12,191,800
71	101	95	74	103
16,435,000	5,275,000	26,630,000	3,951,800	14,757,000
3,000		2,254	3,421	3,581
4,248	5,629	10,269	N/A	N/A
2,500	2,939	3,290	3,787	4,758
112	110	120	224	218
308	398	369	385	460
2,218	689	1,885	N/A	N/A
169	54	71	N/A	N/A
541	353	376	N/A	N/A
8	10	8	10	10
8,705	8,611	6,762	6,105	5,373
32	28	31	27	40
3,569	3,587	4,246	3,780	3,478
101,194	133,971	129,219	101,194	93,755
292,964	300,784	310,849	327,106	262,755
6.4	6.4	6.4	7.51	6.82
17,440	17,440	17,440	17,440	17,440
9,409	9,405	9,447	10,248	9,397
\$12.12	\$10.27	\$10.27	\$10.27	\$9.51
\$1.89	\$1.76	\$1.76	\$1.76	\$1.76
132,475	131,749	135,711	107,157	105,282
113,728	112,318	130,974	111,586	113,934
15,196	16,659	17,494	16,860	17,015
11,836	1,063	8,643	1,335	N/A
77.89%	6.38%	49.41%	7.92%	N/A

Function/Program	Fiscal Year					
	2018	2017	2016	2015	2014	2013
Police						
# of stations	1	1	1	1	1	1
# of employees	70	62	57	55	55	63
Non-dispatch	57	49	45	42	43	50
Dispatch	13	13	12	13	12	13
Fire						
# of stations	1	1	1	1	1	1
# of employees	27	29	28	28	27	30
Parks and recreation						
Park areas						
# parks	25	21	21	26	26	26
# acres	357	210	210	328	328	325
Athletics						
# Baseball/softball fields	3	5	5	6	6	10
# Soccer/football fields	8	0	0	6	6	4
# Tennis courts	1	5	5	12	12	13
# Basketball Courts	5	4	4			
Other						
# playgrounds	19	20	20	21	21	20
Miles of bike trails	12.5	7	7	9.6	9.6	8
# Swimming pools	1	1	1	1	1	1
# Park Shelters	29	29	29			
Public works						
Streets:						
Paved	157.5	157.5	157.5	157.5	157.5	157.5
Unpaved	5.8	5.8	5.8	5.8	5.8	5.8
Sewage system						
Number of treatment plants	1	1	1	1	1	1
Miles of sewers						
Storm	60.9	60.48	60.48	59.7	59.31	59.31
Sanitary	150.7	148.85	148.85	146.6	146.5	146.5
Transit						
# of buses	8	7	8	10	8	9
Education - Public and private						
Number of elementary schools	8	7	6	6	8	9
Number of elementary school instructors	205	262	283	299	305	243
Number of secondary schools	4	2	3	3	3	2
Number of secondary school instructors	204	150	280	250	238	143
Cemeteries						
Number of facilities	2	2	2	2	2	2
Number of acres						
Developed	135	135	135	135	135	135
Undeveloped	80	80	80	80	80	80
Hospitals						
Number of hospitals	1	1	1	1	1	1
Number of beds	49	49	49	125	125	125

City of Marshalltown
Capital Asset and Employment Statistics by Function/Program
Last Ten Fiscal Years

Ending June 30,

2012	2011	2010	2009
1	1	1	1
59	61	59	58
47	48	46	45
12	13	13	13
1	1	1	1
29	29	26	29
26	26	26	26
325	325	325	328
6	6	6	6
6	6	6	6
12		12	12
17	17	17	17
8	8	8	8
1	1	1	1
157.5	157.5	157.5	157.5
5.8	5.8	5.8	5.8
1	1	1	1
59.04	58.8	58.5	57.1
146.5	146.5	146.5	145.7
9	10	10	9
9	9	7	7
237	248	225	225
2	2	2	2
146	150	156	150
2	2	2	2
135	135	135	135
80	80	80	80
1	1	1	1
125	125	125	125

	2018	2017	2016	2015	2014	2013
Revenues:						
Sewer Rental	\$ 7,738,899	\$ 7,370,973	\$ 6,341,560	\$ 5,875,990	\$ 5,611,519	\$ 4,860,499
Interest Income	160,716	62,404	30,154	24,526	36,356	32,361
Grants	-	-	-	-	39669	39669
Miscellaneous	118,298	119,147	221,791	190,654	218,797	218,797
Total revenues	8,017,913	7,552,524	6,593,505	6,091,170	5,906,341	5,151,326
Expenses:						
Costs of Service	3,000,387	3,543,159	3,217,648	2,678,407	2,994,802	2,800,306
Depreciation	1,583,463	1,470,579	1,487,116	1,283,352	1,269,460	1,182,359
Debt Service	2,443,191	2,426,016	2,492,501	1,502,938	1,252,956	1,131,139
Total expenses	7,027,041	7,439,754	7,197,265	5,464,697	5,517,218	5,113,804
Net Income (Loss)	\$ 990,872	\$ 112,770	\$ (603,760)	\$ 626,473	\$ 389,123	\$ 37,522

Water Pollution Control Historic Coverage

Last Ten Fiscal Years

	2018	2017	2016	2015	2014	2013
Net Income (Loss)	\$ 990,872	\$ 112,770	\$ (603,760)	\$ 626,473	\$ 389,123	\$ 37,522
Add depreciation	1,583,463	1,470,579	1,487,116	1,283,352	1,269,460	1,182,359
Add debt retirement	2,443,191	2,426,016	2,492,501	1,502,938	1,252,956	1,131,139
Net income available for debt service	\$ 5,017,526	\$ 4,009,365	\$ 3,375,857	\$ 3,412,763	\$ 2,911,539	\$ 2,351,020
Historic debt service	\$ 2,443,191	\$ 2,426,016	\$ 2,492,501	\$ 1,502,938	\$ 1,252,956	\$ 1,131,139
Historic coverage	2.05	1.65	1.35	2.32	2.32	2.08
Projected max future debt	\$ 2,430,980	\$ 2,430,980	\$ 2,430,980	\$ 1,343,085	\$ 1,343,085	\$ 1,085,594
Projected coverage	2.06	1.65	1.39	2.16	2.17	2.17

City of Marshalltown
Water Pollution Control
Historic Earnings
Last Ten Fiscal Years

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 4,661,934	\$ 4,152,904	\$ 4,558,315	\$ 4,868,033
37,704	53,312	50,336	116,922
158,204	84,978	39,113	29,206
<u>275,547</u>	<u>128,066</u>	<u>214,519</u>	<u>53,395</u>
 <u>6,557,228</u>	 <u>5,184,069</u>	 <u>5,214,302</u>	 <u>5,330,410</u>
 3,225,133	 2,945,845	 3,142,187	 2,828,873
1,126,174	1,134,959	1,119,009	1,079,643
<u>1,859,184</u>	<u>778,689</u>	<u>749,863</u>	<u>771,155</u>
 <u>6,210,491</u>	 <u>4,859,493</u>	 <u>5,011,059</u>	 <u>4,679,671</u>
 <u>\$ 346,737</u>	 <u>\$ 324,576</u>	 <u>\$ 203,243</u>	 <u>\$ 650,739</u>

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 346,737	\$ 324,576	\$ 203,243	\$ 650,739
1,126,174	1,134,959	1,119,009	1,079,643
<u>1,859,184</u>	<u>778,689</u>	<u>749,863</u>	<u>771,155</u>
 <u>\$ 3,332,095</u>	 <u>\$ 2,238,224</u>	 <u>\$ 2,072,115</u>	 <u>\$ 2,501,537</u>
 \$ 1,859,184	 \$ 778,689	 \$ 749,863	 \$ 771,155
1.79	2.87	2.76	3.24
\$ 1,085,594	\$ 1,211,115	\$ 735,293	\$ 744,273
3.07	1.85	2.82	3.36

City of Marshalltown
Water Pollution Control
Number of Customers by Type
Last Ten Fiscal Years

Year	Residential	Multi-Family	Commercial	Industrial	Total	Incr (Decr)
2009	8,206	412	735	44	9,397	-38
2010	8,247	421	732	33	9,433	36
2011	8,251	406	749	41	9,447	14
2012	8,216	406	743	40	9,405	-42
2013	8,228	405	737	39	9,409	4
2014	8,469	397	824	50	9,740	331
2015	8,505	398	823	51	9,777	37
2016	8,525	394	840	50	9,809	32
2017	8,730	389	988	52	10,159	350
2018	8,751	396	964	52	10,163	4

Note: Due to a computer modification in fiscal year 2003, a more accurate count can be ascertained.

Prior years included credit meters. Information based upon number of meters.

Source: Marshalltown Water Works

City of Marshalltown
Water Pollution Control
Present Net Position
As of June 30, 2018

Sewer Revenue Operating and Maintenance Accounts	\$ 512,967
Sewer Revenue Sinking Reserve Fund Account	177,299
Additional Capital Replacement Fund Account	1,110,080
Undesignated	<u>9,058,816</u>
 Total Water Pollution Control Net Position	 <u><u>\$ 10,859,162</u></u>

City of Marshalltown
Water Pollution Control
Major Users – Two Year Comparison

	2018			2017		
	Avg Gallons Per Month	Monthly Bill	2018 Ranking	Avg Gallons Per Month	Monthly Bill	2017 Ranking
JBS Swift & Company	64,596,933	\$ 210,538	1	63,421,892	\$ 215,854	1
IA Veterans Home	1,891,256	7,463	2	2,211,150	7,780	2
Unity Point Health	1,036,790	4,101	3	NA	NA	NA
Emerson Processing/Fisher Controls	881,830	3,492	4	926,710	3,272	3
Marshalltown Community School District	723,191	2,868	5	675,008	2,389	4
Central Iowa Truckwash LLC	602,265	2,392	6	564,802	2,002	7
Rainbow Carwash I & III	568,044	2,257	7	566,174	2,007	6
Sunset Village Mobile Home Park	566,735	2,252	8	616,165	2,183	5
Packaging Corporation	447,473	1,901	9	513,315	1,822	8
Super Shine Inc.	261,738	1,052	10	NA	NA	NA
YMCA	295,398	1,057	NA	295,398	1,057	9
BM Marshalltown Venture, LLC	281,560	1,008	NA	281,560	1,008	10

Source: City Financial Records and Marshalltown Water Works

Compliance Section

June 30, 2018

City of Marshalltown



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Honorable Mayor and
Members of the City Council
City of Marshalltown, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Marshalltown, Iowa, (City) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 17, 2019. Our report includes a reference to other auditors who audited the financial statements of the Marshalltown Waterworks and the Marshalltown Convention and Visitor's Bureau, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

The financial statements of the Marshalltown Convention and Visitor's Bureau, a discretely presented component unit, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not extend to those financial statements.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2018 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City and are reported in Part IV of the accompanying schedule of findings and questioned costs. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

City's Response to Finding

The City's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Dubuque, Iowa
January 17, 2019



Independent Auditor's Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Honorable Mayor and
Members of the City Council
City of Marshalltown, Iowa

Report on Compliance for the Major Federal Program

We have audited the City of Marshalltown, Iowa's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2018. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for the City's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on the Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major Federal program for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Handwritten signature of Erik Sully in cursive script.

Dubuque, Iowa
January 17, 2019

City of Marshalltown
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
U.S. Department of Housing and Urban Development:				
Direct program:				
Housing Voucher Cluster:				
Section 8 Housing Choice Vouchers	14.871		\$ 1,325,988	\$ -
Lead-Based Paint Hazard Control in				
Privately-Owned Housing	14.900		634,107	-
Total U.S. Department of Housing and Urban Development			1,960,095	-
U.S. Department of Justice:				
Pass-through program from:				
Iowa Department of Justice:				
Organized Crime Drug Enforcement Task Force	16.111	WC-IAN-0117	3,964	-
Violence Against Women Formula Grants	16.588	VW-11-52	41,674	-
Direct program:				
Bulletproof Vest Partnership Program	16.607		1,403	-
Pass through program from:				
Marshall County:				
Edward Byrne Memorial Justice				
Assistance Grant Program	16.738	18-JAG-200382	25,129	-
Direct:				
Edward Byrne Memorial Justice				
Assistance Grant Program	16.738		10,911	10,911
			36,040	10,911
Total U.S. Department of Justice			83,081	10,911

(continued)

City of Marshalltown
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Federal Grantor/Pass-through Grantor/Program	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
U.S. Department of Transportation:				
Direct program:				
Airport Improvement Program	20.106		\$ 467,623	\$ -
Pass-through program from:				
Iowa Department of Transportation:				
Highway Planning and Construction	20.205	TAP-U-4797(620)--8164	211,803	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	FHWA SPR-FTA 5305E	25,000	-
Formula Grants for Rural Areas	20.509	IA-18-X030	209,273	-
Highway Safety Cluster:				
State and Community Highway Safety	20.600	17-402-M0AL, Task 12-00-00	893	-
State and Community Highway Safety	20.600	PAP 16-402-M0OP, Task 07-00-00	14,082	-
Cluster total			14,975	-
Total U.S. Department of Transportation			928,674	-
Total			\$ 2,971,850	\$ 10,911

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of the City of Marshalltown, Iowa under programs of the federal government for the year ended June 30, 2018. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position or changes in fund balance of the City.

Note 2 – Significant Accounting Policies

Expenditures reported in the schedule of expenditures of federal awards are recognized on the modified accrual basis. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Indirect Cost Rate

The City has not elected to use the 10% de minimis cost rate.

Part I: Summary of the Independent Auditor's Results:

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness identified	No
Significant deficiency not considered to be a material weakness	None Reported
Noncompliance material to financial statements noted	No

Federal Awards

Internal control over major program:	
Material weakness identified	No
Significant deficiency not considered to be a material weakness	None reported
Type of auditor's report issued on compliance for the major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516	No

Identification of major program:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Housing Voucher Cluster	
Section 8 Housing Choice Vouchers	14.871
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee	Yes

Part II: Findings Related to the Financial Statements:

There were no findings to report.

Part III: Findings and Questioned Costs for Federal Awards:

There were no findings and questioned costs to report.

Part IV: Other Findings Related to Required Statutory Reporting:

- 2018-IA-A Certified Budget** – Disbursements during the year ended June 30, 2018, did not exceed the amounts budgeted by function.
- 2018-IA-B Questionable Expenditures** - We noted no expenditures that we believe may fail to meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 1979.
- 2018-IA-C Travel Expense** - No expenditures of City money for travel expenses of spouses of City officials or employees were noted.
- 2018-IA-D Business Transactions** - No business transactions between the City and City officials or employees were noted.
- 2018-IA-E Bond Coverage** - Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure that the coverage is adequate for current operations.
- 2018-IA-F Council Minutes** - No transactions were found that we believe should have been approved in the Council minutes but were not.
- 2018-IA-G Deposits and Investments** - No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City’s investment policy were noted.
- 2018-IA-H Revenue Bonds** – No instances of noncompliance with provisions of the City’s revenue bond resolutions were noted.
- 2018-IA-I Annual Urban Renewal Report** – The annual urban renewal report was properly approved and certified to the Iowa Department of Management on or before December 1.
- 2018-IA-J TIF Certifications** – It was noted during our reconciliation procedures the total TIF requested from the County exceeds the amount of TIF obligations outstanding.

Recommendation – The City should reconcile its remaining TIF obligations with TIF funds on hand and future requests from the County.

Response – The City will reconcile all TIF obligations in the upcoming year.

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RESOLUTION APPROVING CONTRACTS FOR PROPERTY ACQUISITION, PERMANENT
AND TEMPORARY EASEMENT ACQUISITION, AND PAYMENT OF LANDSCAPE DAMAGES
FOR THE HIGH STREET DRAINAGE IMPROVEMENTS
PROJECT NO. BLD 17001

WHEREAS, there is herewith submitted to the City Council of Marshalltown, Iowa, a proposed right of way acquisition contracts by and between the CITY OF MARSHALLTOWN, IOWA, AND:

PARCEL NUMBER	OWNER	AMOUNT
8418-35-378-028	James A Clark	\$12,540.00
8418-35-352-035	Lyle D. Springer	\$14,745.00

relative to the High Street Drainage Improvements Project, Number BLD 17001

WHEREAS, the Council has fully examined same and has found same to be in the best interests of the CITY OF MARSHALLTOWN, IOWA and that same should now be approved and accepted.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF MARSHALLTOWN, IOWA:

Section 1. That the contract by and between the CITY OF MARSHALLTOWN, IOWA, relative to High Street Drainage Improvements Project, is hereby fully approved in all respects and particulars and the Mayor and City Clerk are hereby authorized and directed to execute same for and on behalf of said City.

Passed this 28th day of January, 2019 and signed this ____ day of January, 2019.

JAMES L. LOWRANCE, Mayor

ATTEST:

SHARI L. COUGHENOUR, City Clerk

CITY OF MARSHALLTOWN, IOWA
OFFICIAL NOTICE OF HEARING AND LETTING

High Street Drainage Improvements

PROJECT NO. BLD 17001

NOTICE OF PUBLIC HEARING ON PROPOSED PLANS, SPECIFICATIONS, PROPOSED FORM OF CONTRACT AND ESTIMATED COST FOR THE ***High Street Drainage Improvements*** IN THE CITY OF MARSHALLTOWN, IOWA, AND THE TAKING OF BIDS FOR SUCH IMPROVEMENTS.

A public hearing will be held at ^{5:30}~~2:00~~ p.m. local time on the **25th day of February, 2019** in the Council Chambers, Second Floor, 10 West State Street, Marshalltown, Iowa, on the proposed plans, specifications, proposed form of contract, and the estimated cost of improvements proposed to be constructed under PROJECT NO. BLD 17001, the HIGH STREET DRAINAGE IMPROVEMENTS now on file in the office of the City Clerk and at said hearing any interested person may appear and file objection thereto or to the bidding process.

Sealed proposals based upon the proposed plans, specifications, proposed form of contract, estimated costs of improvement, will be received until 2:00 p.m. local time, on the **19th day of February, 2019** for the construction of the HIGH STREET DRAINAGE IMPROVEMENTS as described in the plans and specifications for PROJECT NO. BLD 17001, and which will be opened, read, and tabulated by the City Engineer or his designate at that time, and will be acted upon by the City Council of said City at a meeting to be held in the Council Chambers on the **25th day of February, 2019** or at such later time and place as may then be fixed.

The proposed work will involve furnishing the labor, equipment, and materials necessary for constructing the HIGH STREET DRAINAGE IMPROVEMENTS in Marshalltown, Iowa as shown in the plans and specifications for PROJECT NO. BLD 17001, HIGH STREET DRAINAGE IMPROVEMENTS.

The estimated quantities of materials and labor to be furnished in the construction of said improvements and on which bids will be received are as follows:

ITEM NO.	DESCRIPTION	UNIT	APPROX. QUANTITY
1	TRAFFIC CONTROL	LS	1
2	CLEARING AND GRUBBING	LS	1
3	EXCAVATION, CLASS 13	CY	665
4	SUBGRADE PREPARATION	SY	4472
5	SUBGRADE TREATMENT, GEOGRID (TRIANGULAR), TYPE 3	SY	4472
6	SUBBASE, MODIFIED, 6-INCH	SY	4472
7	REMOVAL OF STRUCTURE, EXISTING HEADWALLS	EA	2
8	EXPLORATORY EXCAVATION	HR	8
9	SIGNS - REMOVE, RELOCATE AND REPLACE	LS	1
10	TRENCH FOUNDATION	TON	50
11	REPLACEMENT OF UNSUITABLE BACKFILL MATERIAL	CY	200
12	SANITARY SEWER GRAVITY MAIN, TRENCHED, SDR 26, 8 INCH	LF	145
13	SANITARY SEWER GRAVITY MAIN, TRENCHED, PVC, 12 INCH	LF	279
14	SANITARY SEWER SERVICE RELOCATION	EA	5
15	STORM SEWER, TRENCHED, RCP, 15 INCH	LF	31
16	STORM SEWER, TRENCHED, RCP, 24 INCH	LF	389
17	STORM SEWER, TRENCHED, RCP, 30 INCH	LF	97

RESOLUTION ORDERING CONSTRUCTION OF THE HIGH STREET DRAINAGE PROJECT IN
THE CITY OF MARSHALLTOWN, IOWA, SETTING PUBLIC HEARING ON PROPOSED PLANS,
SPECIFICATIONS, FORM OF CONTRACT AND ESTIMATED COST AND DIRECTING
PUBLICATION OF NOTICE TO BIDDERS, BEING PROJECT NUMBER BLD17001

WHEREAS there is now on file in the office of the City Clerk proposed plans, specifications, form of contract, and estimated costs for the construction of High Street Drainage, Project No. BLD 17001, in the City of Marshalltown, Iowa, as is fully set forth in the plans and specifications for Project No. BLD 17001, and

WHEREAS the cost of the said improvement is in excess of \$25,000 and a public hearing on the plans, specifications, form of contract and the estimated cost of said improvement is required by law and that notice thereof shall be given as required by law, and

WHEREAS it is intended that the cost of said improvement shall be paid from such funds as the City may legally use for such purposes or from the proceeds from the issuance of such bonds as may be legally issued for said purposes or any combination of the above methods of financing.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA:

Section 1. This Council does hereby order the construction of the High Street Drainage Project in the City of Marshalltown, Iowa, which public improvement is fully and particularly described in the plans and specifications for Project No. BLD17001, now on file in the office of the City Clerk of Marshalltown, Iowa.

Section 2. That the method of construction shall be by contract in accordance with the plans and specifications and general stipulations for the said improvement approved by the City Council.

Section 3. The Contractor will be paid in monthly estimates for work completed as set out in the specifications. The project shall begin on or near the appropriate starting date as specified on the form of proposal and shall be completed within the specified number of calendar days also indicated thereon.

Section 4. That the said improvements shall be paid for from such funds of the City as may be legally used for such purposes, or from the proceeds of the issuance of such bonds as may be legally issued for such purposes or from any combination of such methods of financing and will be paid in accordance with the Notice to Bidders duly published in connection therewith. The Finance Director shall establish on the books a High Street Drainage Project fund and the bond proceeds or such funds of the City as may be legally used for such purposes are hereby appropriated to pay all costs of the improvements including legal publication, bond, design, engineering, survey and inspection, contract and contingency cost as estimated by the Engineer. The Finance Director is directed to advance all sums necessary from the project fund, and to set up on the books the obligations and receivables of the fund.

Section 5. The City Clerk is hereby directed to publish notice of hearing on plans, specifications, and form of contract and estimated cost in the manner provided by law for the public improvement outlined herein and that any person interested therein may appear and make objections thereto, if any he has. This Council will meet in the Council Chamber, Second Floor, 10 West State Street at Marshalltown, Iowa, at 5:30 o'clock P.M., local time on the 28th day of January, 2019, for the purpose of hearing all of said objections so made and for taking final action upon the plans, specifications, and form of contract now on file.

Section 6. The City Clerk is further directed to advertise for bids in the manner provided by law for the construction of said improvements, setting forth in said notice such necessary pertinent information as will advise prospective bidders thereof together with the proposed manner of payment of the work to be constructed and that such bids be filed and received in the office of the City Clerk of Marshalltown, Iowa, up to 2:00 o'clock P.M., local time, on the 19th day of February 2019. The bids will be opened, read, and tabulated by the City Engineer or his designate at that time and will be acted upon by the City Council of said City at a meeting to be held in the Council Chambers, Second Floor, 10 West State Street, Marshalltown, Iowa, at 5:30 o'clock P.M., local time, on the 25th day of February 2019 , or at such later time and place as may then be fixed for considering such bids as shall be filed in connection with the improvement herein ordered and in compliance with the notice of taking bids therein, hereby ordered to be published.

Passed this 28th day of January, 2019 and signed this _____ day of January 2019.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Shari L. Coughenour, CMC, City Clerk

**RESOLUTION APPROVING CONTRACTS FOR PROPERTY ACQUISITION, PERMANENT
AND TEMPORARY EASEMENT ACQUISITION, AND PAYMENT OF LANDSCAPE DAMAGES
FOR THE 2017 MANHOLE AND POINT REPAIR PROJECT NO. 59016002**

WHEREAS, there is herewith submitted to the City Council of Marshalltown, Iowa, a proposed right of way acquisition contracts by and between the CITY OF MARSHALLTOWN, IOWA, relative to the 2017 Manhole and Point Repair Project, Number 59016002; and

<u>PARCEL NUMBER</u>	<u>OWNER</u>	<u>AMOUNT</u>
8418-27-359-012	Viviana Yanez-Fuentes and Artemio Yanez Najarro	\$410.00
8418-27-359-013	Robert D. and Dana J. Hessenius	\$820.00
8418-27-359-037	Carlos Alberto Mendoza G. and Carlos Mendoza	\$760.00
8418-27-454-005	Devin D. Dillingham	\$700.00
8418-28-477-003	Gerardo Sanchez and Maria Isabel Sanchez	\$400.00
8418-28-477-004	David M. Dolash	\$2,600.00
8418-35-109-015	David Sharp and Valarie Schable, Trustees of the Glen and Margaret Sharp Irrevocable Trust	\$100.00
8418-35-130-011	Jose Nunez and Abigail Garcia De Nunez	\$100.00
8418-35-455-003	Wesley D. and Barbara E. Woody	\$520.00
8418-36-208-001	Baldemar Carranza – Ambriz and Martha S. Carranza	\$100.00
8418-27-454-006	Oscar Francisco Cardenas Sotelo and Tabitha Cardenas	\$3,130.00
8418-27-454-013	Alejandro Hernandez and Maria Magdalena Gonzalez Diaz	\$110.00
8418-27-359-015	Maria Lopez Pena	\$590.00

WHEREAS, the Council has fully examined same and has found same to be in the best interests of the CITY OF MARSHALLTOWN, IOWA and that same should now be approved and accepted.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF MARSHALLTOWN, IOWA:

Section 1. That the contracts by and between the owners stated herein and the CITY OF MARSHALLTOWN, IOWA, relative to 2017 Manhole and Point Repair Project, are hereby fully approved in all respects and particulars and the Mayor and City Clerk are hereby authorized and directed to execute same for and on behalf of said City.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Shari L. Coughenour, CMC, City Clerk

WATER POLLUTION CONTROL DEPARTMENT

PROJECT SCHEDULE

City PN 59016002

FOX PN 2407-15A

PROJECT: 2017 Manhole and Point Repair Project

PROJECT LOCATION: MARSHALLTOWN, IOWA

ITEM	DATE	COMMENTS
PLANS, SPECS., CONTRACT & ESTIMATE OF COST ON FILE	January 28, 2019	Plans completed
RESOLUTION ORDERING CONSTRUCTION & SETTING HEARING	January 28, 2019	Council Meeting
NOTICE TO BIDDERS	January 29 , 2019	Notice of Hearing & Letting
NOTICE OF HEARING ON PLANS & SPECS.	January 29, 2019	Notice of Hearing & Letting
A) HEARING DATE PUBLISHED	January 22 nd to February 6 th	Estimated dates
B) HEARING DATE	February 11, 2019	Council Meeting
RESOLUTION APPROVING PLANS & SPECS. AFTER HEARING	February 11, 2019	Council Meeting
A) BID NOTICE DATE PUBLISHED	January 19 th to February 19 th	Estimated dates
B) BID OPENING DATE	March 5, 2019	In office opening at 10:00 am
RESOLUTION ACCEPTING BIDS AND AWARDING CONTRACT	March 11, 2019	Council Meeting
RESOLUTION APPROVING CONTRACT & BOND	March 11, 2019	Council Meeting
PRE-CONSTRUCTION MEETING	March 20, 2019	At Water Pollution Control Plant (Tentative)
PROJECT START DATE	March 25, 2019	Anticipated Start
SUBSTANTIAL COMPLETION DATE	June 26, 2020	(Tentative)
FINAL COMPLETION DATE	July 31, 2020	(Tentative)
RESOLUTION ACCEPTING CERTIFICATE OF COMPLETION & PROJECT	August 10, 2020	Regular Council Meeting (Tentative)

The notice to bidders shall be published not less than thirteen days but not more than forty-five days before the date for filing bids. See Iowa Code Section 26.3.

The notice of a hearing must be published at least once, not less four nor more than twenty days before the date of the hearing. See Iowa Code Section 362.3.

RESOLUTION ORDERING CONSTRUCTION OF THE MANHOLE & POINT REPAIR PROJECT IN
THE CITY OF MARSHALLTOWN, IOWA, SETTING PUBLIC HEARING ON PROPOSED PLANS,
SPECIFICATIONS, FORM OF CONTRACT AND ESTIMATED COST AND DIRECTING
PUBLICATION OF NOTICE TO BIDDERS, BEING PROJECT NUMBER 59016002

WHEREAS there is now on file in the office of the City Clerk proposed plans, specifications, form of contract, and estimated costs for the construction of the Manhole & Point Repair Project, Project No. 59016002, in the City of Marshalltown, Iowa, as is fully set forth in the plans and specifications for Project No 59016002, and

WHEREAS the cost of the said improvement is in excess of \$25,000 and a public hearing on the plans, specifications, form of contract and the estimated cost of said improvement is required by law and that notice thereof shall be given as required by law, and

WHEREAS it is intended that the cost of said improvement shall be paid from such funds as the City may legally use for such purposes or from the proceeds from the issuance of such bonds as may be legally issued for said purposes or any combination of the above methods of financing.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA:

Section 1. This Council does hereby order the construction of the Manhole & Point Repair Project in the City of Marshalltown, Iowa, which public improvement is fully and particularly described in the plans and specifications for Project No. 59016002, now on file in the office of the City Clerk of Marshalltown, Iowa.

Section 2. That the method of construction shall be by contract in accordance with the plans and specifications and general stipulations for the said improvement approved by the City Council.

Section 3. The Contractor will be paid in monthly estimates for work completed as set out in the specifications. The project shall begin on or near the appropriate starting date as specified on the form of proposal and shall be completed within the specified number of calendar days also indicated thereon.

Section 4. That the said improvements shall be paid for from such funds of the City as may be legally used for such purposes, or from the proceeds of the issuance of such bonds as may be legally issued for such purposes or from any combination of such methods of financing and will be paid in accordance with the Notice to Bidders duly published in connection therewith. The Finance Director shall establish on the books a Manhole & Point Repair Project fund and the bond proceeds or such funds of the City as may be legally used for such purposes are hereby appropriated to pay all costs of the improvements including legal publication, bond, design, engineering, survey and inspection, contract and contingency cost as estimated by the Engineer. The Finance Director is directed to advance all sums necessary from the project fund, and to set up on the books the obligations and receivables of the fund.

Section 5. The City Clerk is hereby directed to publish notice of hearing on plans, specifications, and form of contract and estimated cost in the manner provided by law for the public improvement outlined herein and that any person interested therein may appear and make objections thereto, if any he has. This Council will meet in the Council Chamber, Second Floor, 10 West State Street at Marshalltown, Iowa, at 5:30 o'clock P.M., local time on the 28th day of January 2019, for the purpose of hearing all of said objections so made and for taking final action upon the plans, specifications, and form of contract now on file.

Section 6. The City Clerk is further directed to advertise for bids in the manner provided by law for the construction of said improvements, setting forth in said notice such necessary pertinent information as will advise prospective bidders thereof together with the proposed manner of payment of the work to be constructed and that such bids be filed and received in the office of the City Clerk of Marshalltown, Iowa, up to 10:00 o'clock A.M., local time, on the 5th day of March 2019. The bids will be opened, read, and tabulated by the City Engineer or his designate at that time and will be acted upon by the City Council of said City at a meeting to be held in the Council Chambers, Second Floor, 10 West State Street, Marshalltown, Iowa, at 5:30 o'clock P.M., local time, on the 11th day of March 2019, or at such later time and place as may then be fixed for considering such bids as shall be filed in connection with the improvement herein ordered and in compliance with the notice of taking bids therein, hereby ordered to be published.

Passed this 28th day of January, 2019 and signed this _____ day of January 2019.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Shari L. Coughenour, CMC, City Clerk

PROJECT TIMELINE FOR RESOLUTIONS AND PUBLICATIONS

1 **Project Name:** 2017 Manhole and Point Repair Project (most public hearing notice deadlines are minimum publication 4 days clear)

2 **Project Number:** 59016002 **PUBLICATION DATES**

3 TIF funds used? (yes/no) No - go to line 6	NO
4 Public hearing date: 5 Resolution Approving TIF / Internal Loan Fund	Public Hearing Notice to TR before 5PM on date: not before 20 days within 4 days

RESOLUTIONS:

DATES:

6 Order Construction	1/28/2019
7 Plans & Specs w/ hearing & Notice to Bidders	Plans Spec Notice to TR before date: Tuesday, January 29, 2019 not before 20 days Tuesday, January 22, 2019 within 4 days Wednesday, February 06, 2019
8 Bids Due 10 AM	Bid Notice to TR before date: Friday, February 15, 2019 not before 45 days Saturday, January 19, 2019 within 13 days Tuesday, February 19, 2019

9 Accept Bid 3/11/2019 Council Resolution

10 Award Contract 3/11/2019 Council Resolution

Approve Contracts 3/11/2019 Council Resolution

RESOLUTION APPROVING AN AGREEMENT FOR PROFESSIONAL SERVICES WITH
CLAPSADDLE-GARBER ASSOCIATES, INC. TRL19002
IN THE CITY OF MARSHALLTOWN, IOWA,
IN THE AMOUNT OF \$151,500.00

WHEREAS, the City Council of Marshalltown, Iowa, has negotiated an Agreement for professional services with Clapsaddle-Garber Associates, Inc, for the 12th Avenue Shared Use Path Project; and

WHEREAS, the City Council of Marshalltown finds that this Agreement for Services is in the best interest of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MARSHALLTOWN, IOWA:

Section 1. That the attached Agreement for Professional Services with Clapsaddle-Garber Associates, Inc., is hereby approved in all respects and particulars.

Section 2. That the Mayor and City Clerk be authorized and directed to execute said Contract for Services on behalf of the City of Marshalltown, Iowa.

Passed this 28th day of January 2019, and signed this _____ day of January 2019.

CITY OF MARSHALLTOWN

Joel Greer , Mayor

ATTEST:

Shari L. Coughenour, CMC, City Clerk



Joel T.S. Greer, Mayor
Jessica Kinser, Administrator
Justin Nickel, Public Works Director
24 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5734
Fax - (641) 754-5793

DEPARTMENT OF PUBLIC WORKS

January 22, 2019

To: Mayor Joel T.S. Greer
Members of the City Council

From: Justin Nickel
Director of Public Works

Re: Professional Services Agreement– Clappsaddle-Garber Associates, Inc. for design services in the amount of \$151,500. The services are necessary to complete data collection and design for the 12th Avenue Shared Use Path improvement project

Policy Issue: City policy requires Governing Body approval of professional services agreements.

Recommendation: Staff recommends approving the amendment to Agreement with CGA for engineering design services.

Background: CGA has prepared a not to exceed amount of \$151,500 to collect data and prepare plans for construction of a shared use path along 12th Avenue from South Street to Olice Street, extending east along Olive to 17th Avenue. Please see all the details of services provided in the attached agreement.

Budget Impact: There are sufficient funds to accept this agreement.

Attachment: Agreement Amendment

cc: Jessica Kinser, City Administrator

City Council
Leon Lamer, Mike Gowdy, Sue Cahill, Al Hoop
Bill Martin, Gabe Isom, Bethany Wirin



MARSHALLTOWN

— I O W A —

TO: Mayor and City Council

FROM: Michelle Spohnheimer, Housing & Community Development Director

DATE: January 28, 2019

RE: Discontinue waiving of Building and Demolition Permit Fees

After the July 19th tornado we began waiving demolition permit and residential building permit fees for activities related to the tornado damage. Here is some information related to permit activity since the tornado.

	# of Permits	Valuation	Estimated Fee
All Permits issued with waived fees.	326	\$2,355,000	\$38,907
Demo Permits (includes commercial, residential, sheds, & garages)	177 (32 dwellings)		\$4,450
Permits issued related to the tornado where the fee was charged (primarily commercial)	35	\$7,510,000	\$54,840

We are now 6 months from the tornado and the majority of building activity is underway. Items such as siding, window replacement, roof repair and fence construction and open decks do not require a building permit.

At this point in time I would recommend we begin charging building permit and/or demolition permit fees again.

MARSHALLTOWN

— I O W A —

City Administrator's Office

Joel Greer, Mayor
Jessica Kinser, Administrator
Shari L. Coughenour, Clerk
24 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5799
Fax - (641) 754-5717

To: Mayor Greer and the City Council
From: Jessica Kinser, City Administrator
Date: January 22, 2019
RE: Coliseum Renovation

In late 2016, the City received a \$25,000 grant from the Martha Ellen Tye Foundation for a feasibility study of the Coliseum. The study was completed in 2017 and showed a renovation plan to create two full-size gyms while renovating the two-story portion of the building and parking lot. This plan was ultimately accepted by the Council, and the Council approved hiring GTG to prepare the plans and specifications for the project in November of 2017.

When the tornado occurred, the plans and specifications were not complete. The City's insurance company quickly stepped in to complete the emergency work of replacing the roof and removing all portions of the interior damaged in the tornado or the rain that followed. GTG was unable to get into the building until late November due to other contractors on-site but have spent time in the building refiguring the renovations that need to be completed. While the formal plans and specs are not yet complete, we have received a revised estimate for the desired renovation, which is elaborated on in the attachment. This information, along with our insurance information, gives us the ability to have a conversation about moving forward with the Coliseum project. The chart below shows a summary of projected expenses and revenues.

Projected Expense	\$3,612,473.00
Construction/Contingency	3,337,223
Construction Oversight	175,250
Furniture and Fixtures	100,000
Sources of Revenue	\$3,628,681.87
Insurance- Replacement Cost	1,530,482
Insurance- Ordinance/Law	250,000
City Funds On-Hand	450,000
Grants	1,000,000
Donations/Fundraising	350,000
Alliant Rebate	48,200

City Council
Susan Cahill, Michael Gowdy, Al Hoop,
Gabriel Isom, Leon Lamer, Bill Martin, Bethany Wirin



EXPENSES

GTG was able to reduce the original cost of \$3.8 million due to the demolition work that occurred as part of the emergency repairs, settling on the estimated renovation cost \$3.3 million with a 7 percent contingency. They have also included a 5 percent construction oversight cost as well which will be necessary to complete the project.

I have included \$100,000 in furniture and fixtures for items which we would need to purchase to equip the building outside of those items specified in the attached scope of work (audio visual/netting/kitchen appliances). Some of these items might be reimbursed from ICAP as part of our contents claim, but we have not put this forward yet, as we are not yet interested in replacing most of the contents.

REVENUES

As we look at a projected \$3.6 million project cost, we then have to look at the different revenues that can get us to full funding. As of now, our insurance replacement cost along with the code upgrade coverage account for 49 percent of the total project cost.

We have identified approximately \$450,000 of funds the City already has on-hand which the Council could designate towards the project. At this time, a formal commitment is not being requested, but for discussion purposes we have identified the following as possible options:

- \$350,000 in Downtown TIF dollars
- Any remaining insurance proceeds from the demolition of the Senior Citizens Building (estimating ~\$100,000 or more)
- \$300,000 or more of Council-designated LOST

These three total more than the \$450,000, so there will be further discussion on this portion as we determine what remains from the Senior Citizens Building insurance proceeds, and how successful we might be with a fundraising campaign.

We have estimated around \$1 million in grants that can be sought for the renovation project. We have some major grant deadlines coming forward, including the following:

- Wellmark Large Match Grant- up to \$100,000; due February 22, 2019
- Prairie Meadows Legacy Grant- \$100,000 to \$1 million; due February 28, 2019
- Martha Ellen Tye Foundation- due March 1, 2019
- Rebuild Marshalltown Fund- due March 1, 2019

The Prairie Meadows grant requires 50% of the funds be committed, which is achieved through the insurance proceeds, and the Alliant Energy rebate which has already been calculated.

Finally, this leaves approximately \$350,000 to come from fundraising and private donations. While this is a large number, we believe that it is possible to hit this goal through coordinated efforts with our veteran organizations and through a general ask to the community. This is undefined at this point and purely a number, but is something that will continue to develop if the Council would like to move forward.

At this time, GTG is continuing with the development of the plans and specifications and will continue to do so until complete. We will likely be able to offset a portion of their work with insurance coverage for design fees. In the meantime, we need to start applying for funds and developing a fundraising campaign if the Council would like to move forward with the renovations to the Coliseum in calendar year 2019. **Therefore, I would recommend a motion to bring a resolution of support for the project to the next Council meeting.** This will be

required for many of the grants we are pursuing, but without having to bring every grant proposal back to the Council for individual approval.

City Council

Susan Cahill, Michael Gowdy, Al Hoop,
Gabriel Isom, Leon Lamer, Bill Martin, Bethany Wirin

Marshalltown





GTG Construction

Feasibility Study for the Veterans Memorial Coliseum

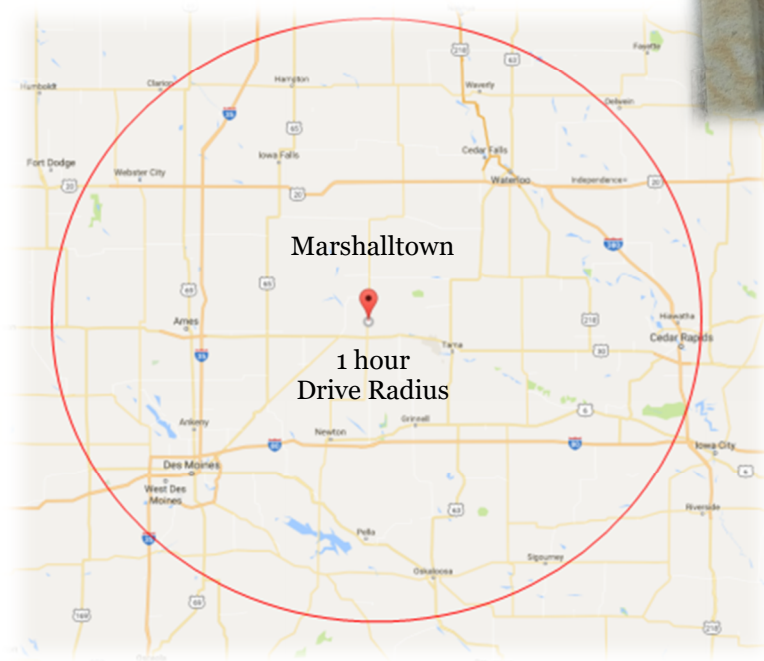
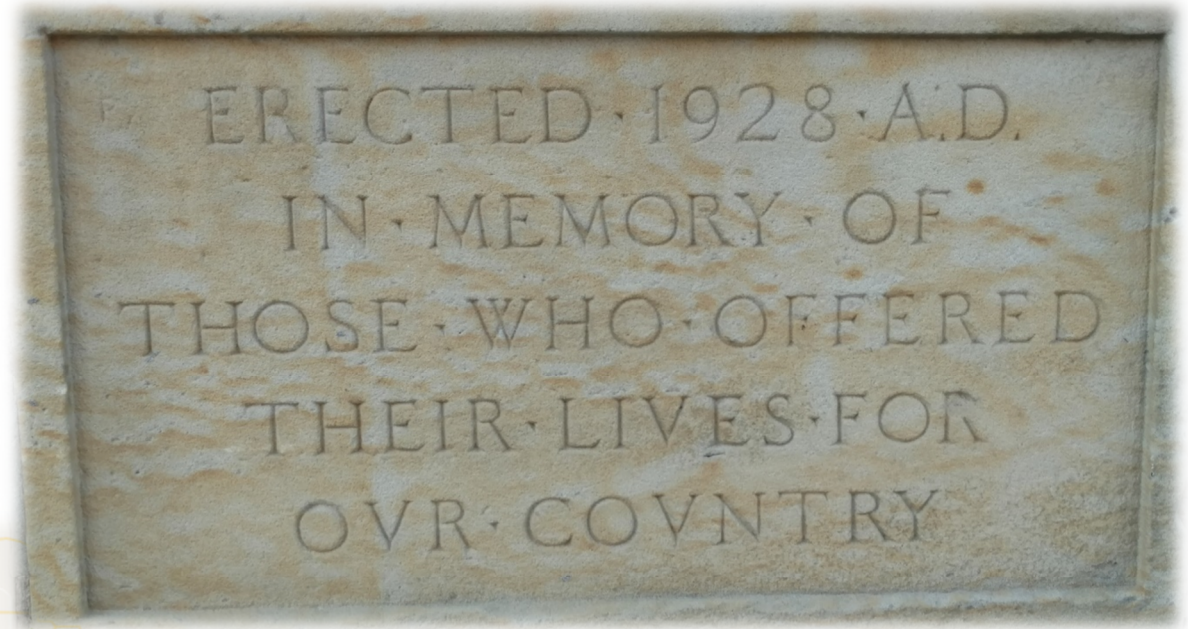
Marshalltown, Iowa

EXECUTIVE SUMMARY:

Veterans Memorial Coliseum has long been a part of the local, regional and national impact of the City of Marshalltown.

What made it special initially is still true today – it provides a place for large & small groups of people to gather, bond and develop a sense of community.

Today's challenge is to respond to years of deferred maintenance and some operational obsolescence while capitalizing on the regionally unique facility.



OBSERVATIONS:

- A. An overall evaluation the building's architectural, structural, mechanical & electrical systems reveal:
 - 1. Architecturally: the 2nd floor, stage, balcony & basement are not readily accessible. For all intentional purposes, they have been abandoned.
 - 2. Structurally: the building is remarkably sound for its age.
 - 3. Mechanically: the HVAC, Plumbing, Electrical & Fire Sprinkler systems are antiquated and far below today's requirements for large group assembly space.
- B. Operationally:
 - 1. Despite its poor condition, the building continues to serve a need for locally and regionally for recreation & entertainment space.
 - 2. The facility also occasionally serves as a part of the community's emergency shelter system.
 - 3. Operational times are limited due to the lack of air conditioning.
 - 4. Administrative spaces are in the adjacent Parks & Recreation Building.
- C. Recommendations:
 - 1. Maximize the high-ceiling space of the gymnasium – making it possible to host even more types of events simultaneously.
 - A. Achieve this by removing the operationally obsolete balcony and stage.
 - B. Usable space increases from 9,435 SF to 14,233 SF
 - 2. Upgrade the mechanical systems to today's standards:
 - C. Ensuring the proper amount of fresh air for large group assembly.
 - D. Properly heat and cool the entire building for year-round usage.
 - 3. Improve the accessibility to all three floors of the multi-story wing.
 - A. Add an elevator to serve all three floors.
 - B. Reconfigure walls and hallways to maximize the usage of these areas.
 - i. 1st floor usable space changes from 3,672 SF to 3,351 SF
 - ii. 2nd floor usable space changes from 3,810 SF to 3,978 SF
 - 4. Connect the building to the site:
 - A. Provide covered drop-off on west side of building
 - B. Incorporate parking lot to the west as over-flow or staging areas for events hosted at the facility.

BUDGET:

Description	\$
General Conditions	\$ 256,641
Demo	\$ 189,731
Site Work	\$ 125,415
Foundations	\$ 92,310
Structure	\$ 208,714
Enclosure	\$ 249,198
Interiors	\$ 498,516
Specialties	\$ 330,929
Elevator	\$ 139,967
HVAC	\$ 394,700
Plumbing	\$ 150,000
Fire Suppression	\$ 82,500
Electrical	\$ 373,600
Subtotal	\$ 3,092,223
Contingency 7%	\$ 245,000
Contractors Fee 5%	\$ 175,250
	\$ 3,512,473

MILESTONE SCHEDULE:

<u>Duration</u>	<u>Activity</u>
3 Months	Design
2 Months	Demolition
2 Months	Site Work & Foundations
3 Months	Structure & Enclosure
4 Months	Interiors, MEP, FFE & Elevator

END OF EXECUTIVE SUMMARY

This narrative and accompanying preliminary & schematic drawings describe the general scope of work for the design and construction:

PROJECT NAME: **VETERANS MEMORIAL COLISEUM FEASIBILITY STUDY**
FOR THE OWNER: **CITY OF MARSHALLTOWN**
LOCATION: **MARSHALLTOWN, IOWA**

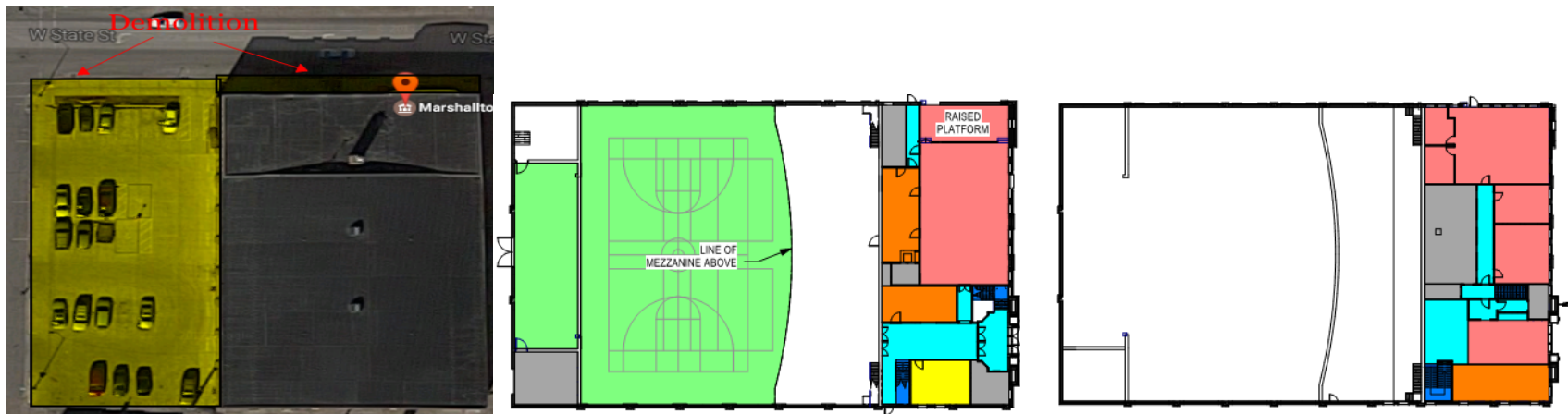


GENERAL CONDITIONS

- A. Supervision:
 - 1. Full Time on-site Superintendent
 - 2. Project Manager
- B. Professional Services:
 - 1. Insurance
 - 2. Bonding
 - 3. Testing and Special Inspections: Geotechnical Report and Testing for Soil, Concrete, and Steel
- C. Design:
 - 1. Design services provided for: Architectural, Structural, Civil, and Landscape. Note: budget does NOT include design dollars already awarded to GTG and its subconsultants.
 - 2. Design team will work with the Weidt Group to value engineer the building's enclosure, mechanical and electrical systems.
 - 3. Design services for mechanical, electrical & plumbing is included as part of the Mechanical, Electrical & Plumbing construction costs.
- D. Building Code Compliance:
 - 1. Building Code Analysis: See plans for preliminary code analysis.
 - 2. Building permit is not included in this budget
- E. Temporary Construction:
 - 1. Signage
 - 2. Barricade
 - 3. 6' high chain link fence & gate to separate public from construction
 - 4. Utilities – not included
 - 5. Restrooms – included
 - 6. Temporary enclosure of door & window openings
- F. Cleaning:
 - 1. Final cleaning of 31,000SF building, windows, doors & site
 - 2. Weekly cleaning
 - 3. Dumpster fees

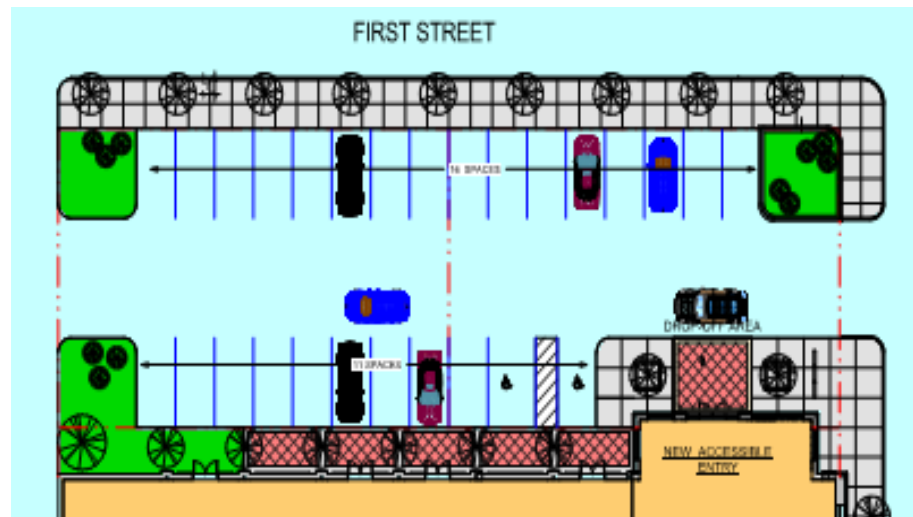
DEMOLITION

- A. Exterior Demolition:
1. Sidewalk removal on north & west side of Coliseum approximately, 6,850SF
 2. Parking lot removal on west side of Coliseum approximately, 9,200SF
 3. Removal of existing exterior insulation & finishing system approximately 350SF
 4. Remove masonry in gym walls for new windows. (6) windows per side approximately, 60SF each
 5. Remove all existing doors & windows
- B. Interior Demolition:
1. Hazardous Material abatement is NOT included
 2. Removal of all interior walls & ceilings in two story portion
 3. Removal of balcony approximately 4,000SF
 4. Removal of entire stage, staircase & rooms on south end of building approx. 3,500SF upper & lower
 5. Removal of masonry chimney on 1st & 2nd floors – chimney remains in the basement.
 6. Removal of skylights
 7. Removal of center stair
 8. Cut holes in foundation wall for connection to Elevator & Storage area under the gym.



SITE WORK

- A. Site Paving: All exterior concrete paving shall be scored and jointed to minimize random cracking and treated with a light broom finish.
1. Sidewalks: 4 inches thick non-reinforced concrete approx. 5,000SF
 2. Automobile Paving: 6 inches thick non-reinforced concrete approx. 9,000SF
 3. Decorative paving approx. 1,000SF
- B. Signage:
1. One (1) Monument sign.
 2. ADA: handicapped parking stall pole signs and international symbol and striping on paving as required.
 3. Twenty-Seven (27) Parking Stall: single yellow lines between stalls.
- C. Landscaping:
1. Twenty-Five (25) Trees & tree grating
 2. Eleven (11) shrubs
 3. 2,250SF Sod
 4. Two (2) Planter boxes w/ import dirt
- D. Other Site Improvements:
1. Three (3) Bike racks
 2. One (1) Flag pole
 3. Canopy over new entrance



FOUNDATIONS

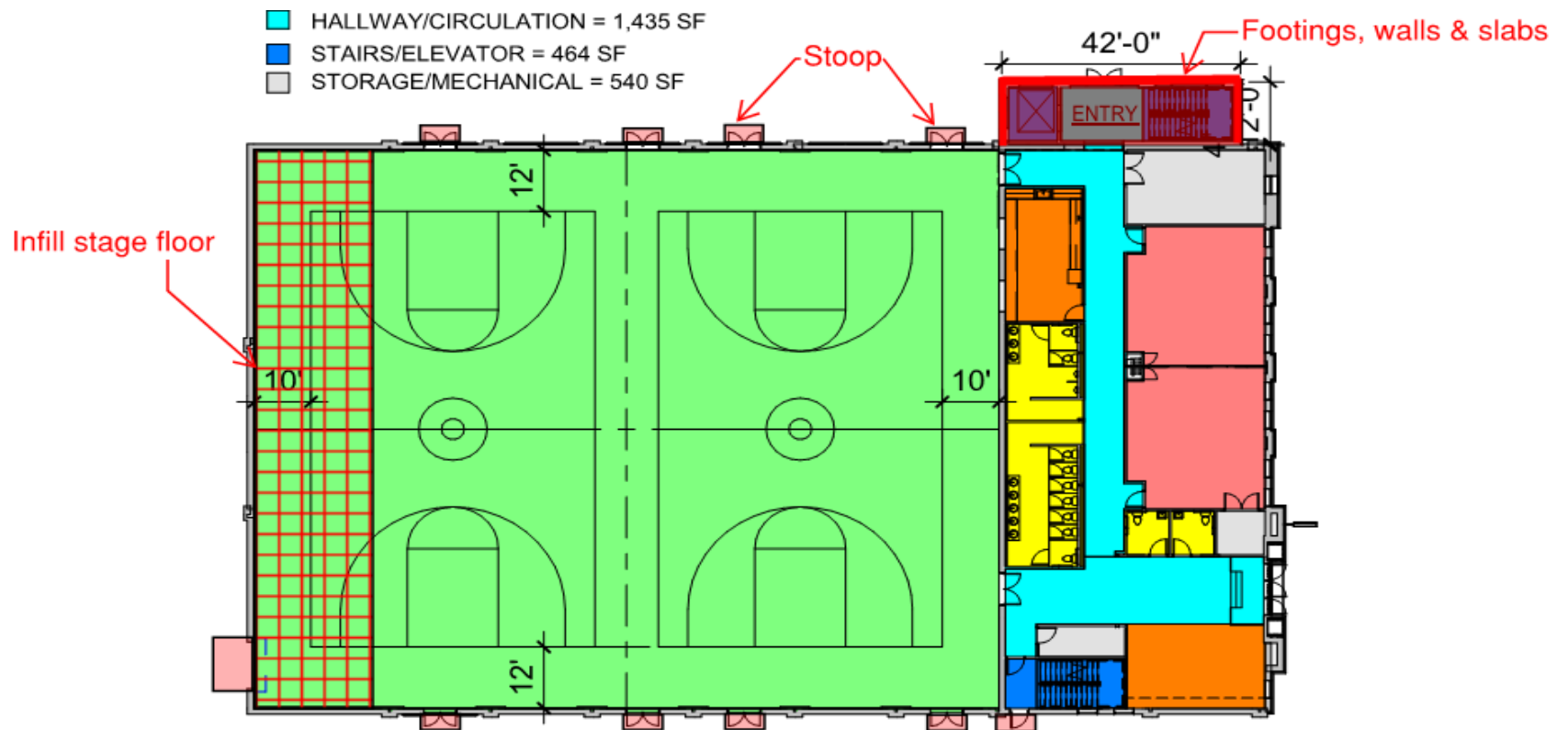
- A. **Basement: Infill Boiler room floor & ramp, approximately 2' of fill.**
- B. Elevator:
 - 1. 4,000 PSI concrete footings, 44 LF x 1 FT tall x 2 FT wide:
 - A. Forms
 - B. Rebar
 - C. Backfill
 - 2. 4,000 PSI concrete walls, 66 LF x 4 FT tall x 1 FT wide:
 - A. Forms
 - B. Rebar
 - C. Membrane waterproofing
 - D. Insulation
 - E. 4" drain tile
 - F. Pea grave
 - G. Backfill
- B. West Entrance:
 - 1. 4,000 PSI concrete footings, 66 LF x 15 FT tall x 2 Ft wide:
 - A. Forms
 - B. Rebar
 - C. Backfill
 - 2. 4,000 PSI concrete walls, 66 LF x 15 FT tall x 1 FT wide:
 - A. Forms
 - B. Rebar
 - C. Membrane waterproofing
 - D. Insulation
 - E. 4" drain tile
 - F. Pea grave
 - G. Backfill
 - 3. 4,000 PSI concrete slab, 400 SF:
 - A. Forms
 - B. Mesh/Rebar
 - C. Under slab vapor barrier
 - D. Sealed floor
- C. Stage Floor Infill:
 - 1. 4,000 PSI concrete slab, 2600 SF:

- A. Forms
- B. Mesh/Rebar
- C. Under slab vapor barrier
- D. Sealed floor

D. Stoops:

1. Ten (10) 4,000 PSI stoop footings 5 FT x 8 FT x 3.5 FT tall:

- A. Forms
- B. Rebar
- C. Backfill



STRUCTURE

- A. Roof Structural Reinforcement:
 - 1. Infill two (2) skylights
 - 2. Infill one (1) chimney
 - 3. HVAC roof top unit support
 - 4. Operable wall support
- B. 2nd Floor Structural Reinforcement:
 - 1. Infill one (1) chimney
 - 2. Infill center stairwell
 - 3. Reconfigure East stairwell
- C. 1st Floor Structural Reinforcement:
 - 1. Infill one (1) chimney
 - 2. Reconfigure East stairwell
 - 3. Gym Structural Reinforcement:
 - 1. Infill floor to basement locker rooms
 - 2. Ceiling at stage area
 - 3. Infill floor at stage area
- D. Stairs:
 - 1. Construct West Stair Tower
 - 2. Construct East Stair Tower
- E. Gym:
 - 1. Remove and replace bow-string truss over front of stage.

ENCLOSURE

- A. Windows & Doors:
 - 1. North Side:
 - A. (27) Windows w/ Metal Panels
 - B. Entrance Doors
 - C. (1) Electronic card reader
 - 2. South Side:
 - A. Overhead Door
 - 3. West Side:
 - A. New entrance glass approx.... 825Sf
 - B. New entry storefront door approx. 110SF
 - C. (7) Windows in two story portion
 - D. (6) Windows in gym approx. 50SF each
 - E. (4) Glass double doors in gym
 - F. (2) Electronic card readers
 - 4. East Side:
 - A. No windows due to proximity to property line
 - B. (2) Hollow metal double doors, frame & hardware in gym
 - C. (2) Electronic card readers
- B. Minor patching of roof membrane at mechanical penetrations.
- C. Masonry:
 - 1. Stone wainscot over existing stone approximately, 4,200SF
 - 2. Brick piers at the west entrance

INTERIOR FINISHES

- A. Walls:
 - 1. Interior fur-out wall over the interior of existing exterior walls within the administrative portion: 3-5/8" metal studs at 16 inches on center with 5/8" thick gypsum sheathing – smooth finish. Approximately, 400 LF
 - 2. Interior partitions: 3-5/8" x 20 gage metal studs at 16 inches on center with 5/8" thick gypsum sheathing – smooth finish. Approximately, 815 LF
 - 3. Rough Carpentry: Blocking for anchorage of doors, windows, millwork, toilet accessories, etc.
 - 4. RFP 4'x8' sheets on Janitor closet walls
 - 5. Paint: one coat primer, two top coats paint on all walls
 - 6. Ceramic tile wainscot to 5' above finished floor on "wet" wall of restrooms.
- B. Doors:
 - 1. (6) Interior hollow metal double doors, metal frames & hardware
 - 2. (21) Interior wood single doors, frames & hardware
 - 3. (6) Electronic card readers
- C. Millwork:
 - 1. Kitchen:
 - A. 27 LF solid wood upper cabinets
 - B. 27 LF solid wood base cabinets
 - C. 50 LF plastic laminate countertops
 - 2. Restrooms:
 - A. 32 LF plastic laminate countertops
- D. Flooring:
 - 1. Furnish and install new synthetic rubber flooring similar to MondoFlex + Everlay Protection.
 - 2. Paint lines for (2) basketball courts & (4) volleyball courts
 - 3. Carpet tiles for main (1,300 SF), upper flex space (3,000 SF) & upper corridor (1,000 SF)
 - 4. Resilient tile for main storage, janitor, corridor approximately, 2,530 SF
 - 5. Resilient tile for upper storage & mechanical approximately, 640 SF
 - 6. Resilient vinyl base throughout entire building approximately, 2,350 LF
 - 7. Porcelain tile on floors of main & upper restrooms & kitchen, 1,500 SF
- E. Ceiling:
 - 1. Acoustical ceiling tiles 5/8" x 2' x 2' for two story portion
 - 2. Repaint existing gym ceiling
- F. Operable partition for lower & upper flex spaces approximately, 80 LF

MECHANICAL, ELECTRICAL AND PLUMBING

- A. HVAC System:
 - 1. Design of new HVAC system throughout entire building
 - 2. HVAC System to include:
 - A. (2) Packaged Units (1 for two story & 1 for gym)
 - B. Ductwork
 - C. Insulation
 - D. Gas Piping
 - E. Controls
 - F. Commissioning & TAB
- B. Plumbing System:
 - 1. Design of new plumbing system throughout entire building
 - 2. Plumbing System to include:
 - A. Water & sewage piping
 - B. Toilets, urinals & sinks in restrooms
 - C. Stainless steel double bowl sink in kitchen
 - D. Lift station in basement
 - E. Water heater
 - F. Drinking Fountains
- C. Fire Suppression:
 - 1. New wet system in basement & two-story portion
 - 2. New wet system in gym.
- D. Electrical System:
 - 1. Design of new Electrical system throughout entire building
 - 2. Electrical System to include:
 - A. General distribution
 - B. Service entrance
 - C. Power for mechanical equipment
 - D. Security system
 - E. Voice/Data
 - F. Lighting
 - G. Emergency generator allowance \$70,000

FIXTURES, FURNISHINGS AND EQUIPMENT

- A. Specialties:
 - 1. (13) Toilet partitions
 - 2. (15) Toilet paper dispensers
 - 3. (6) Paper towel dispensers
 - 4. (14) Soap dispensers
 - 5. (3) grab bars in each ADA toilet stall
 - 6. (2) Baby changing stations
 - 7. (12) 24"x36" Mirrors
 - 8. Window treatments
 - 9. (6) Marker boards
- B. Signage:
 - 1. ADA at each restroom
 - 2. Typical room signage
- C. Appliances:
 - 1. (2) Commercial ranges
 - 2. (2) Commercial refrigerators
 - 3. (2) Microwaves
 - 4. (2) Dishwashers
- D. Athletic Equipment:
 - 1. (6) Electronic basketball hoops
 - 2. (6) Scoreboards
 - 3. (4) Volleyball poles & nets
 - 4. (4) Sets of removable bleachers
 - 5. Gym Curtains, 5,400 SF
- E. Safety:
 - 1. (12) Fire extinguisher & cabinets
 - 2. (3) Philips HeartStart defibrillator & cabinet
- F. Audio Visual & Sound System allowance \$75,000
- G. Acoustical treatments/mural allowance \$40,000

CLARIFICATIONS

- A. Budget:
1. This budget is valid for 90 days from the date of this budget.
 2. Amounts listed are in today's dollars – no provisions have been made for inflation.
 3. The estimate is based on performing all work during normal business hours.
 4. Weidt Group projected rebate from Alliant Energy could range from \$3,000 - \$20,000.
 5. Rebates and cash discounts will be forwarded to the City of Marshalltown. Their impact is not factored into this budget.
 6. Security system not included
 7. Furniture not included

END OF NARRATIVE

Attachments following the narrative include:

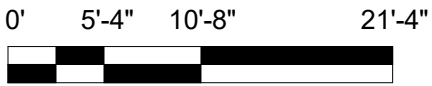
- A. GTG Conceptual Plans, 12 pages, dated 04/10/17.



VIEW LOOKING SOUTHEAST

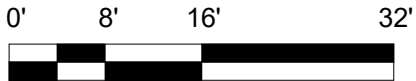


NORTH ELEVATION



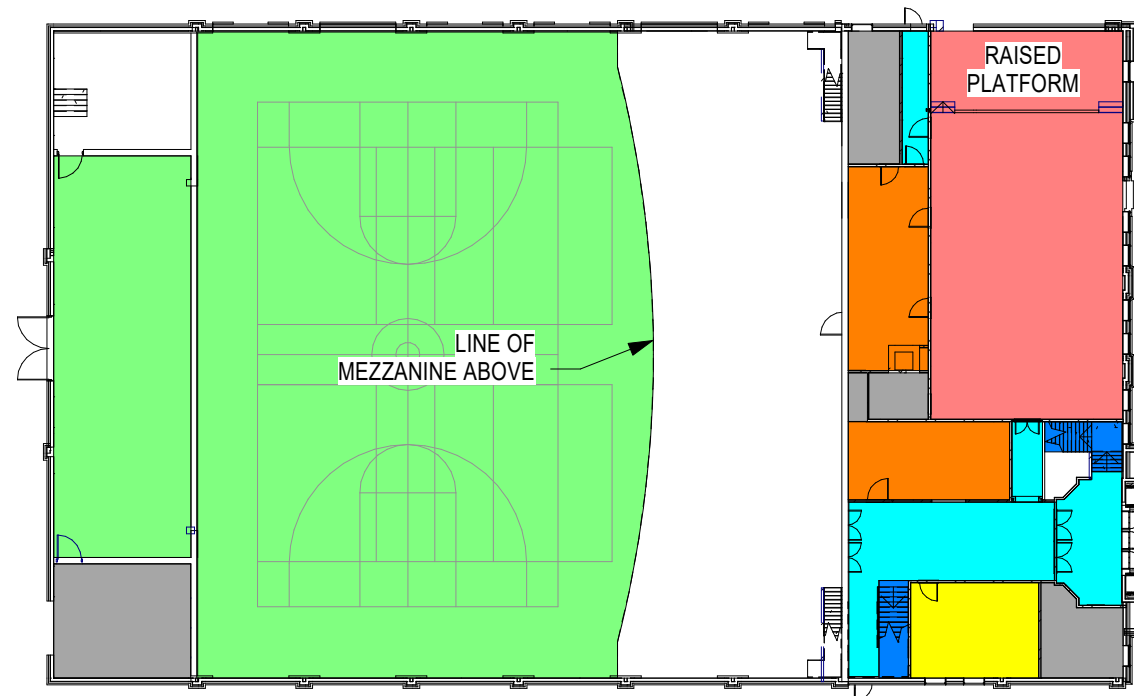


WEST ELEVATION



FIRST FLOOR EXISTING PLAN LEGEND

- HIGH VOLUME RECREATION = 9,435 SF
- LOW VOLUME FLEX SPACE = 2,065 SF
- OFFICE/SUPPORT = 801 SF
- REST ROOM = 337 SF
- HALLWAY/CIRCULATION = 812 SF
- STAIRS/ELEVATOR = 160 SF
- STORAGE/MECHANICAL = 469 SF

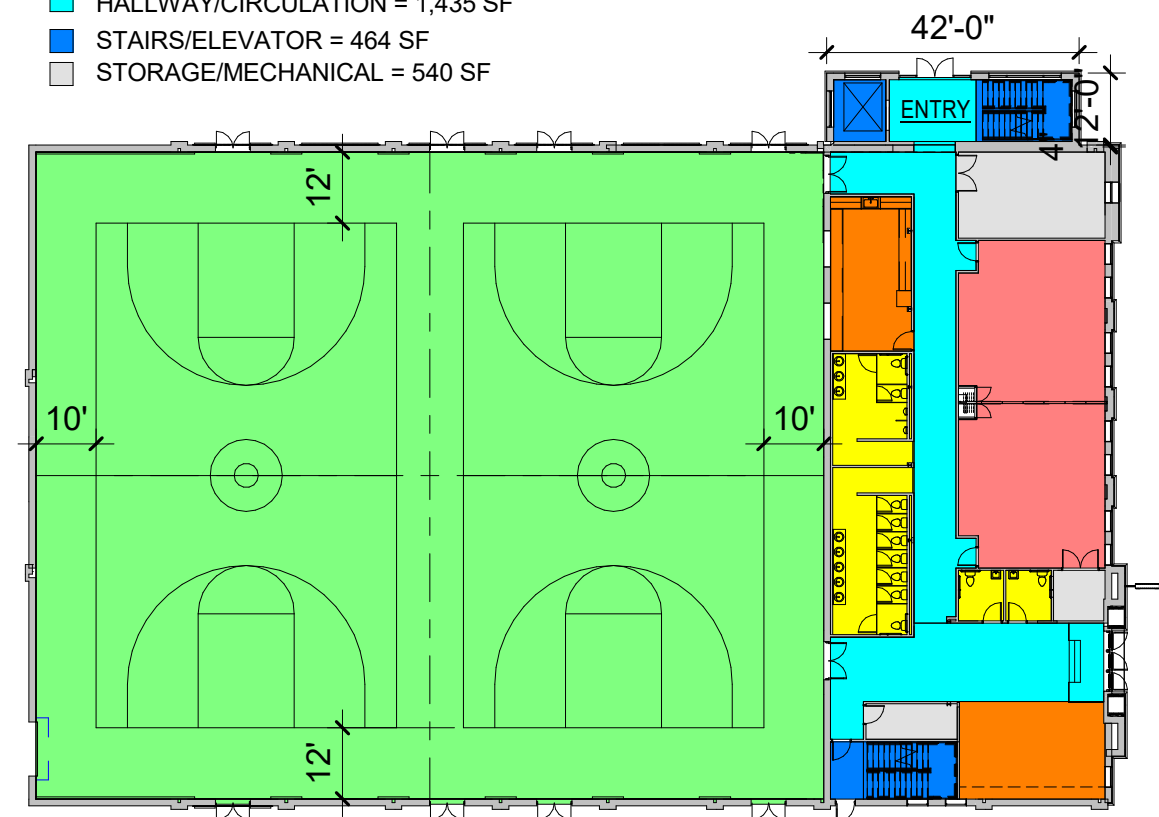


FIRST FLOOR SPACE ALLOCATION - EXISTING



FIRST FLOOR PROPOSED PLAN LEGEND

- HIGH VOLUME RECREATION = 14,233 SF
- LOW VOLUME FLEX SPACE = 1,277 SF
- OFFICE/SUPPORT = 750 SF
- REST ROOM = 784 SF
- HALLWAY/CIRCULATION = 1,435 SF
- STAIRS/ELEVATOR = 464 SF
- STORAGE/MECHANICAL = 540 SF

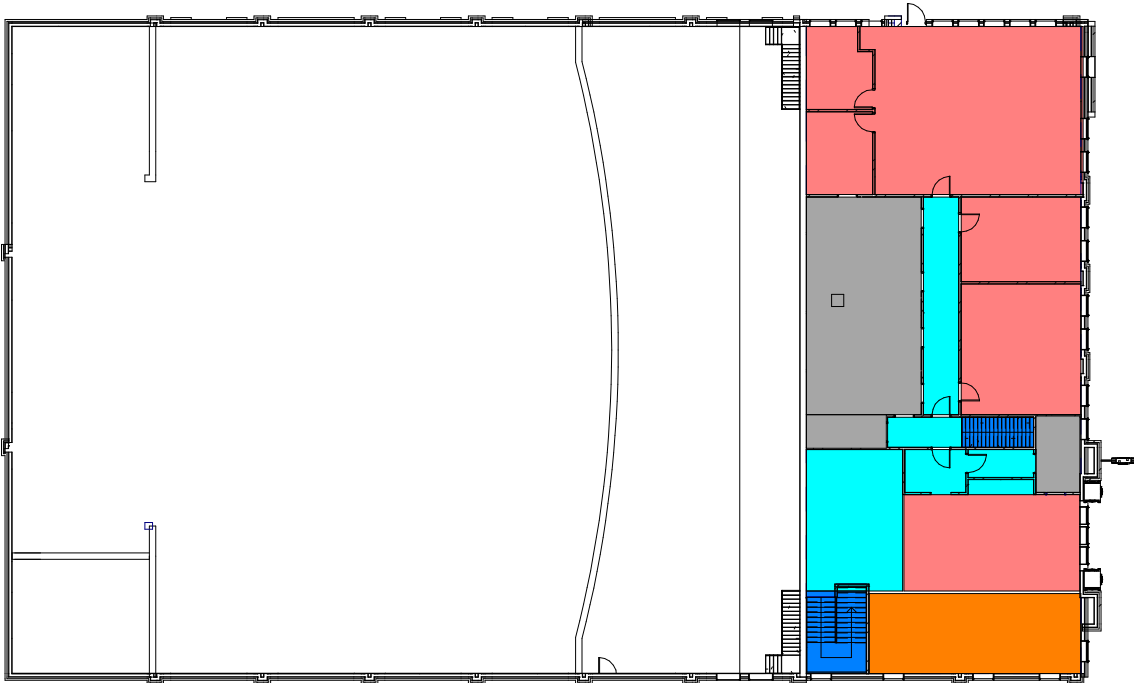


FIRST FLOOR SPACE ALLOCATION - PROPOSED



SECOND FLOOR EXISTING PLAN LEGEND

- HIGH VOLUME RECREATION = 0 SF
- LOW VOLUME FLEX SPACE = 2,482 SF
- OFFICE/SUPPORT = 470 SF
- REST ROOM = 0 SF
- HALLWAY/CIRCULATION = 811 SF
- STAIRS/ELEVATOR = 196 SF
- STORAGE/MECHANICAL = 858 SF

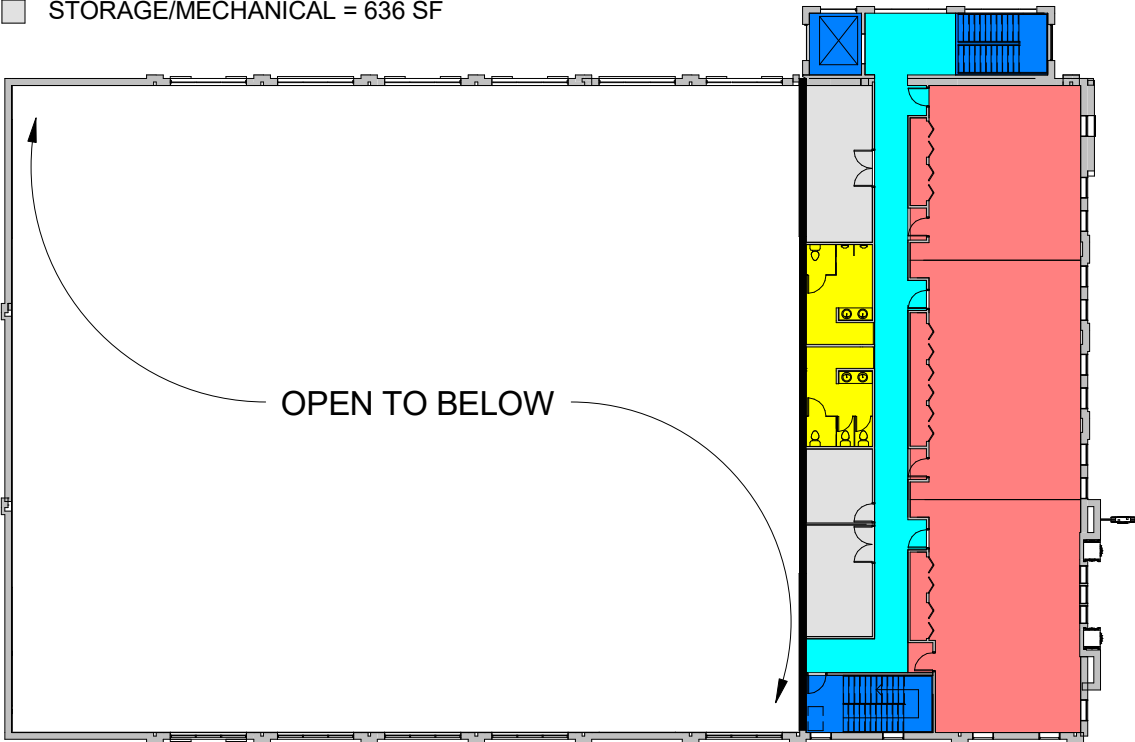


SECOND FLOOR SPACE ALLOCATION - EXISTING



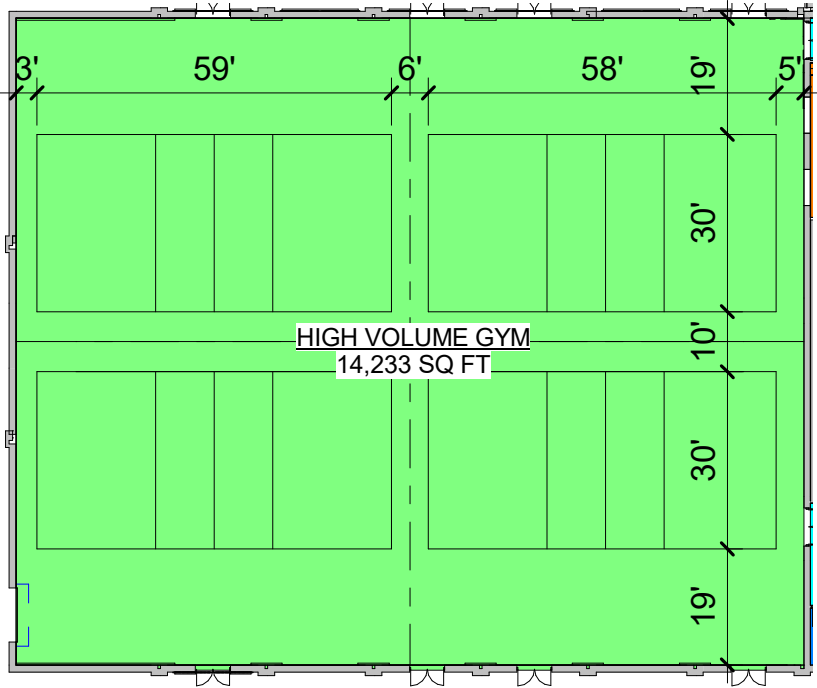
SECOND FLOOR PROPOSED PLAN LEGEND

- HIGH VOLUME RECREATION = 0 SF
- LOW VOLUME FLEX SPACE = 2,958 SF
- OFFICE/SUPPORT = 0 SF
- REST ROOM = 384 SF
- HALLWAY/CIRCULATION = 816 SF
- STAIRS/ELEVATOR = 445 SF
- STORAGE/MECHANICAL = 636 SF

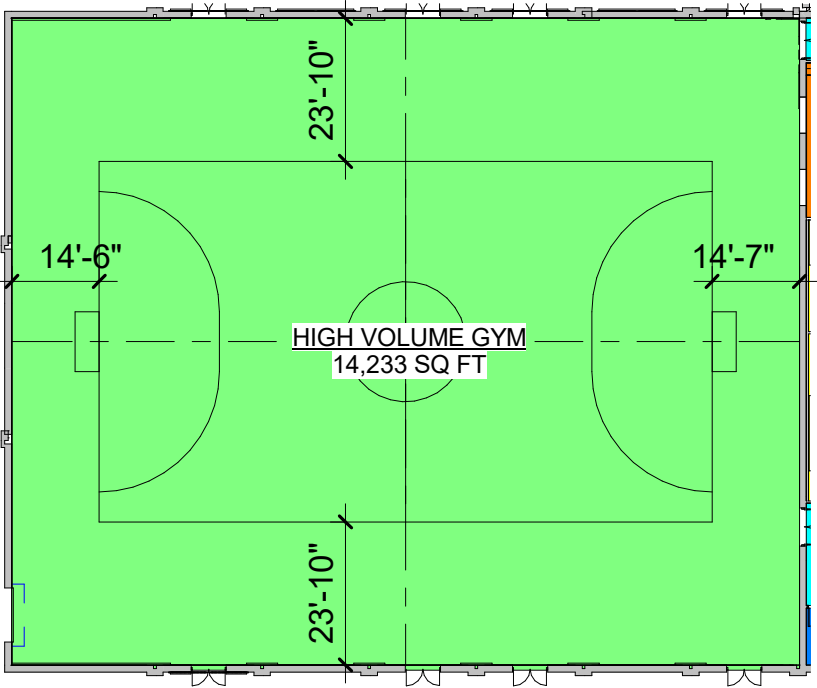


SECOND FLOOR SPACE ALLOCATION - PROPOSED

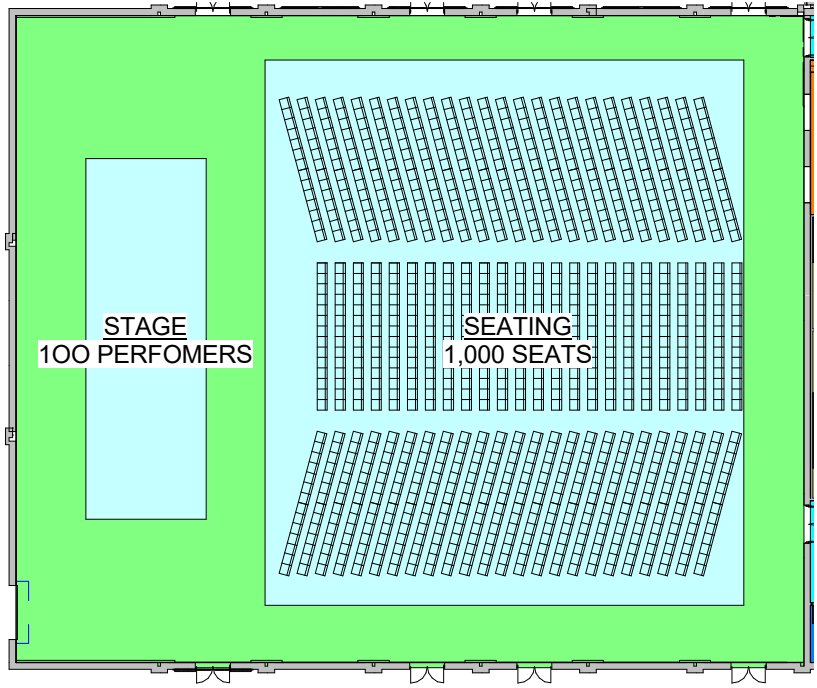




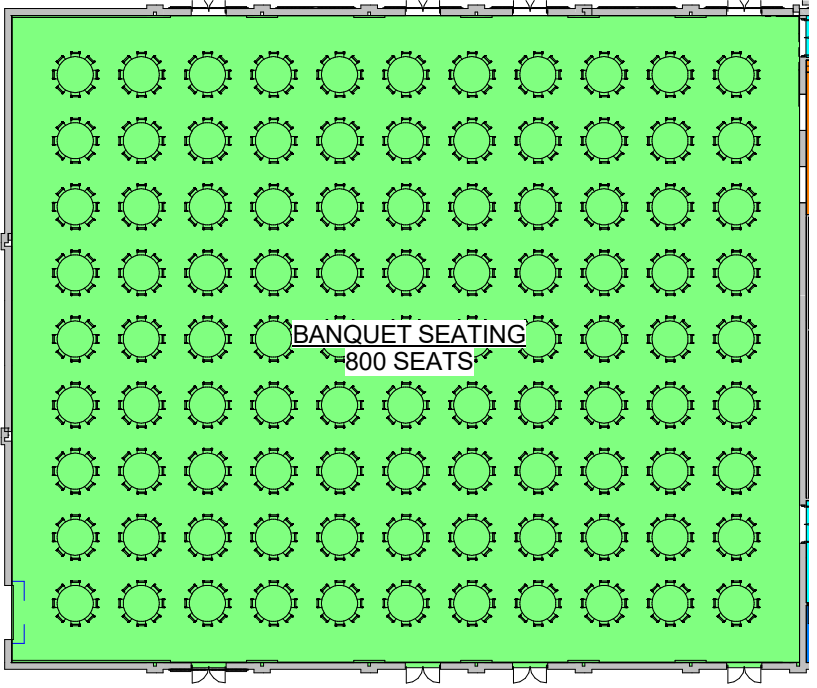
ALTERNATE GYM PLAN - VOLLEY BALL



ALTERNATE GYM PLAN - INDOOR SOCCER



ALTERNATE GYM PLAN - PERFORMANCE

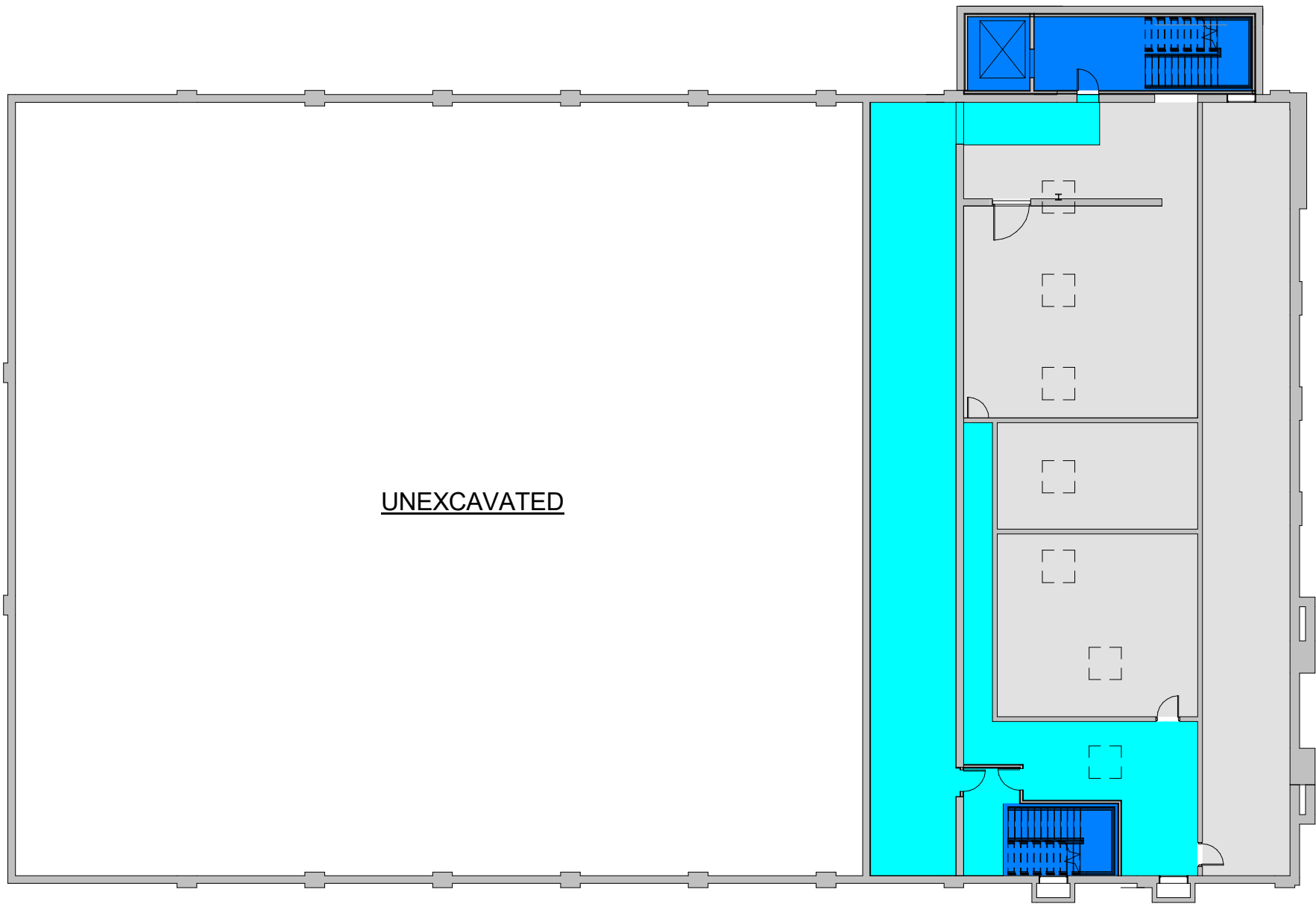


ALTERNATE GYM PLAN - BANQUET





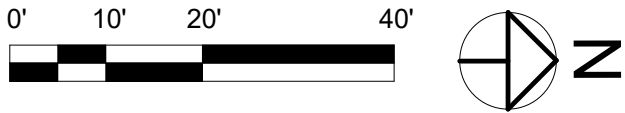
VIEW LOOKING SOUTHWEST INSIDE GYM

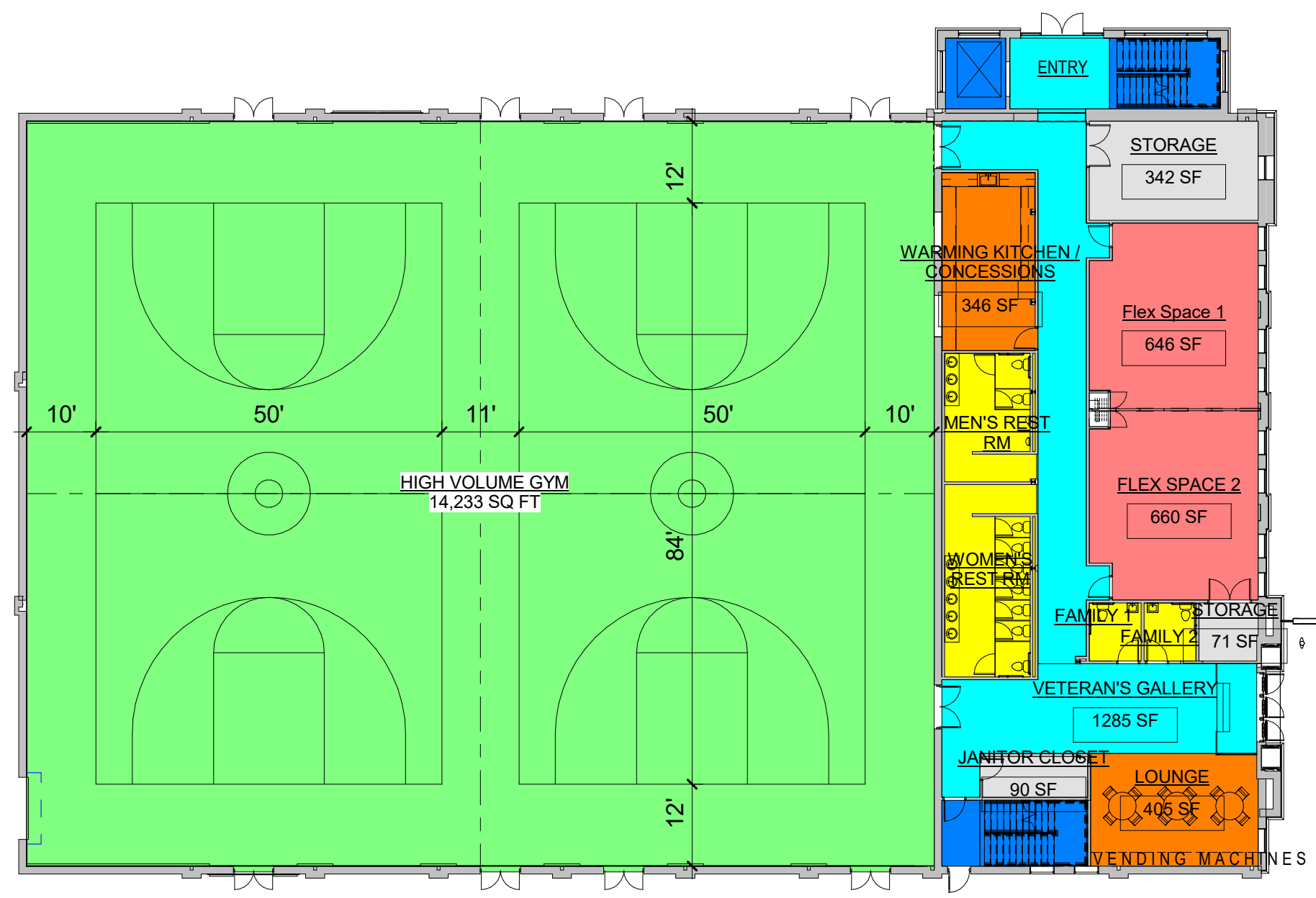


BASEMENT FLOOR PLAN LEGEND

- HIGH VOLUME RECREATION = 0 SF
- LOW VOLUME FLEX SPACE = 0 SF
- OFFICE/SUPPORT = 0 SF
- REST ROOM = 0 SF
- HALLWAY/CIRCULATION = 2,112 SF
- STAIRS/ELEVATOR = 567 SF
- STORAGE/MECHANICAL = 3,741 SF

BASEMENT FLOOR PLAN



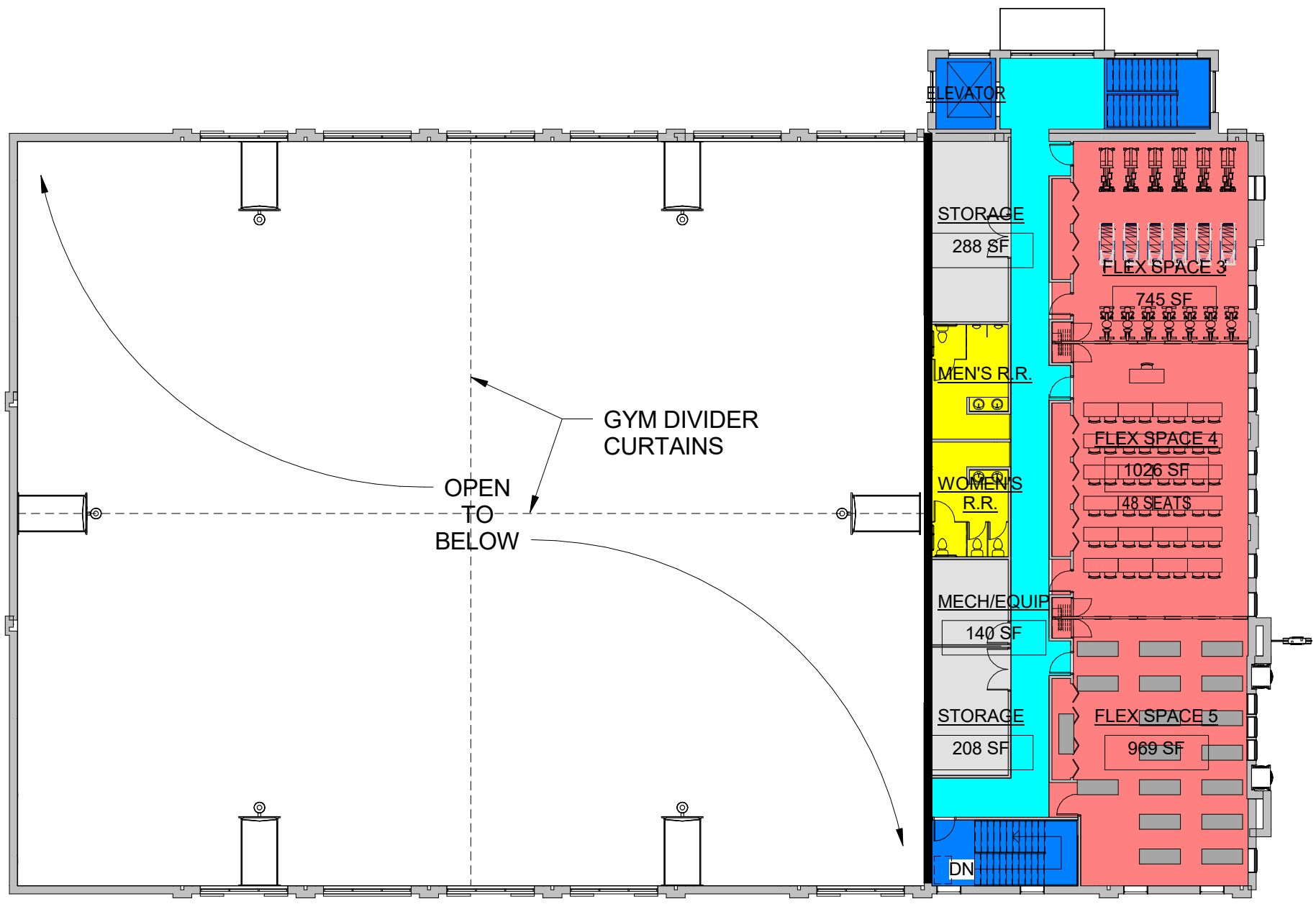


FLOOR PLAN LEGEND

- HIGH VOLUME RECREATION
- LOW VOLUME FLEX SPACE
- OFFICE/SUPPORT
- REST ROOM
- HALLWAY/CIRCULATION
- STAIRS/ELEVATOR
- STORAGE/MECHANICAL

FIRST FLOOR PLAN



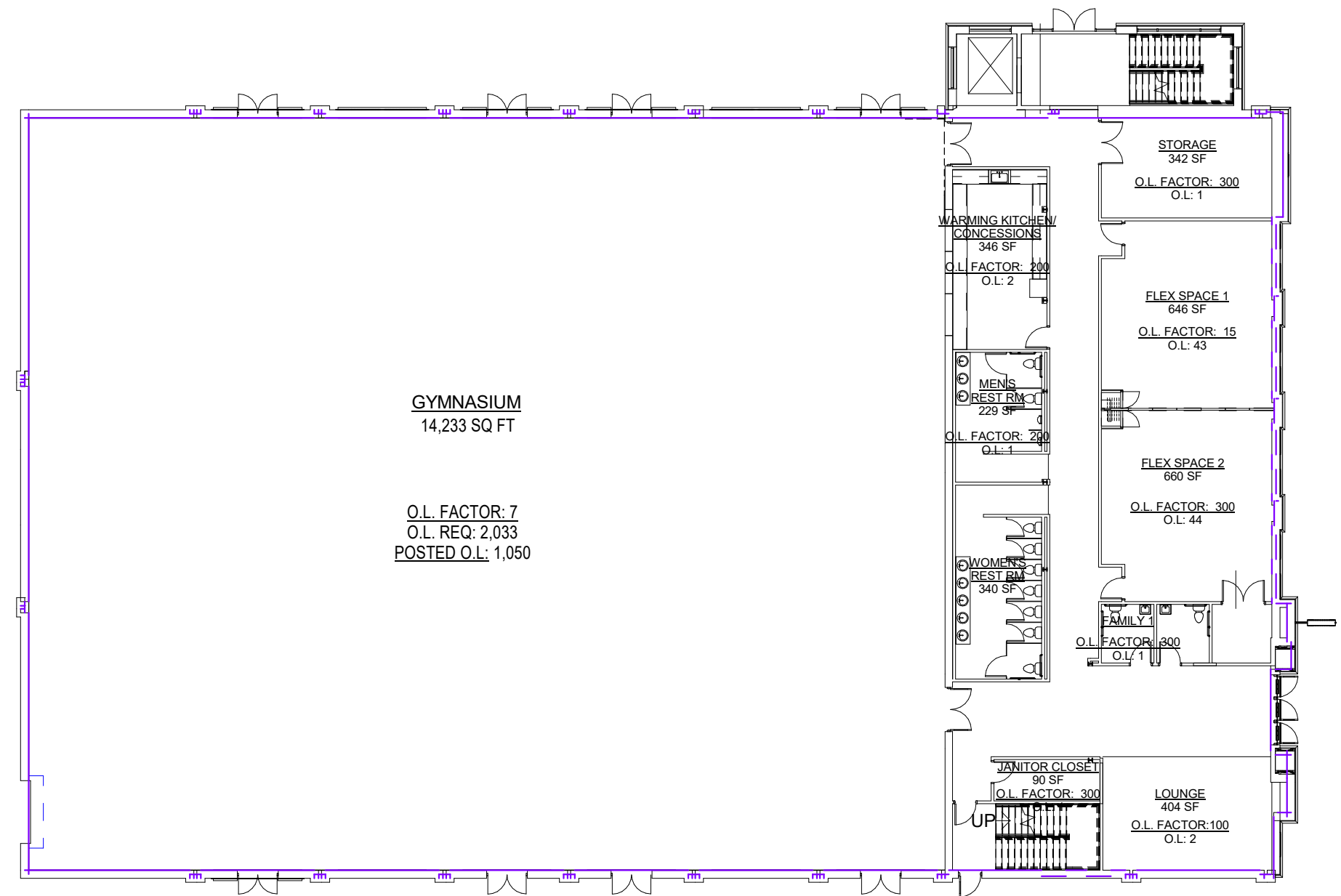


FLOOR PLAN LEGEND

- HIGH VOLUME RECREATION
- LOW VOLUME FLEX SPACE
- OFFICE/SUPPORT
- REST ROOM
- HALLWAY/CIRCULATION
- STAIRS/ELEVATOR
- STORAGE/MECHANICAL

SECOND FLOOR PLAN





EGRESS SIZING

TOTAL OCCUPANT LOAD:

ADMIN 1ST:	95
GYM (POSTED)	1050
ADMIN 2ND (POSTED)	151

<u>TOTAL</u>	1296
--------------	------

EGRESS CAPACITY (SPRINKLERED)

ADMIN 1ST

REQ: $2"/\text{OCC} - 95 \times .2 = 19"$
OTHER REQ: $.15"/\text{OCC} - 95 \times .15 = 15"$
PROVIDED (DOORS): $5 \times 36 = 180"$

CORRIDOR WIDTH:

REQUIRED: 44"
PROVIDED: 72"

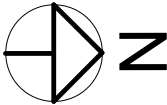
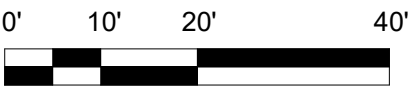
GYM

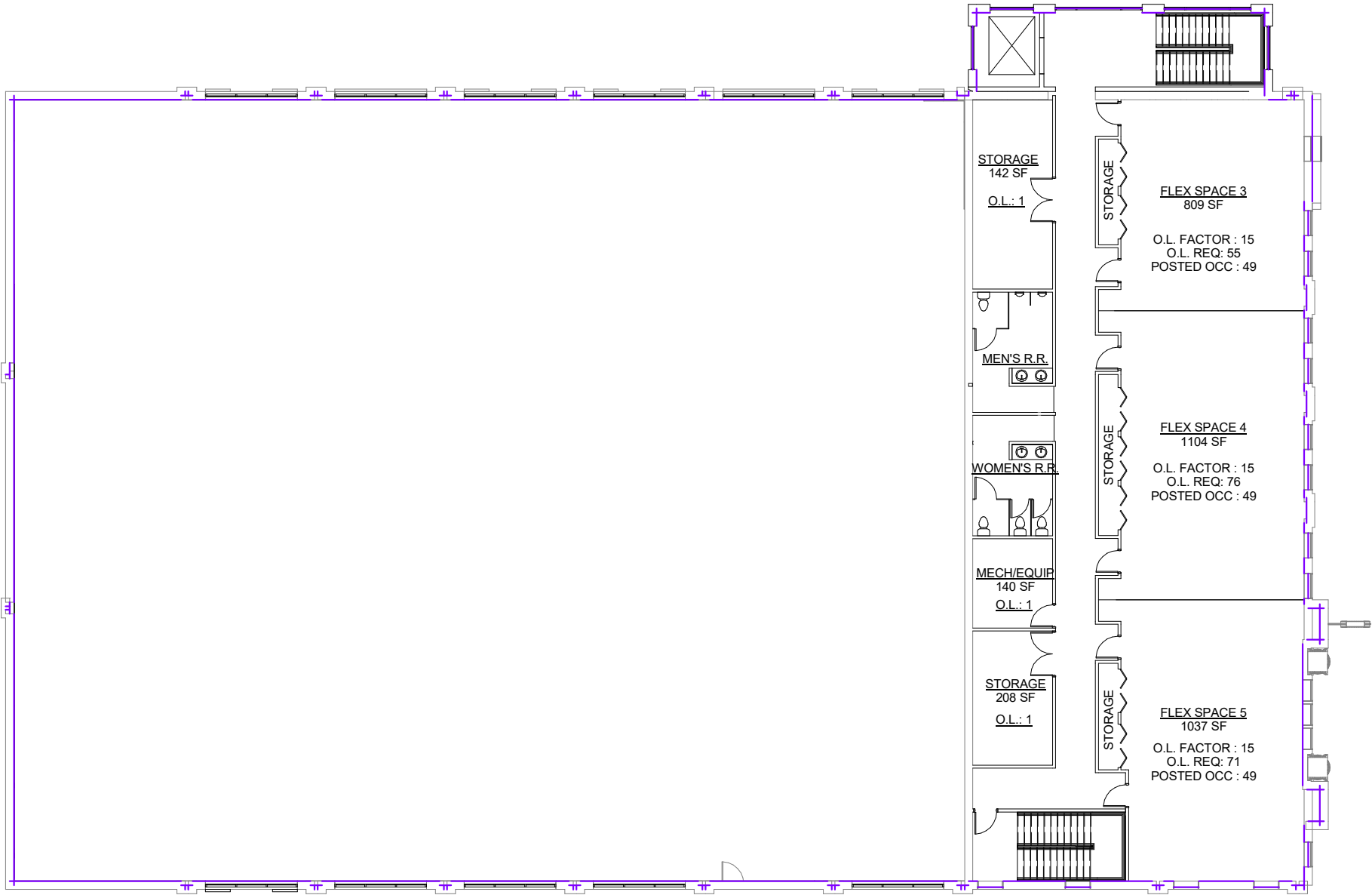
REQ: $2"/\text{OCC} - 1050 \times .2 = 210"$
OTHER REQ: $.15"/\text{OCC} - 95 \times .15 = 158"$
PROVIDED (DOORS): $8 \times 36 = 288"$

REQ PLUMB FIX (A-3):

TOTAL OCC LOAD : $1296/2 = 648 \text{ M/W}$
M: $1/125 = 648/125 = 6 - 8 \text{ PROVIDED}$
W: $1/65 = 648/65 = 10 - 11 \text{ PROVIDED}$

FIRST FLOOR - CODE PLAN





EGRESS SIZING

TOTAL OCCUPANT LOAD:

EGRESS CAPACITY (SPRINKLERED)
 STAIRS REQ: .2"/OCC REQ - 151 X .2" = 30.2"
 STAIRS PROVIDED: 54" X 2 = 108"

OTHER REQ: .15"/OCC - 151 X .15 = 22.6
 PROVIDED (STAIRWAY DOORS): 2 X 36 = 72"

CORRIDOR WIDTH:
 REQUIRED: 44"
 PROVIDED: 60"

REQ PLUMB FIX (A-3):
 M: 1/125, W: 1/65 = 1M/2F

PLUMBING FIX COUNT: 3M/3W

SECOND FLOOR - CODE PLAN



MARSHALLTOWN

I O W A

Joel Greer, Mayor
Jessica Kinser, Administrator
Diana Steiner, Finance Director
24 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5760
Fax - (641) 754-5781

FINANCE DEPARTMENT

January 24, 2019

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: Discussion of FY19 Re-estimated Budget and FY20 Budget for the General Funds

Policy Issue: Adoption of FY19 Re-estimated Budget and FY20 Annual Budget on March 11, 2019.

Recommendation: This is a first review of the proposed budgets related to the General Funds 001, 010, and 050. Funds 030, 031, 032 were presented to you last week as part of the CIP discussion. This is also a review of the Local Option Sales Tax and options for using.

Background: Department Directors and the City Administrator developed the budget amounts based on current and future needs. There is an index that shows the fund and functions for the general funds, with comments that show what is contained in those functions) For the Budget Comparison Report, the first column shows the actual activity for FY17. The second column shows the actual activity for FY18. The third column is the actual year-to-date activity through December for FY19 (6 months of the fiscal year). The fourth column is a re-estimate of the FY19 budget. The fifth column is a proposed FY20 budget. The sixth column shows the dollar increase between columns five and four. The seventh column shows the percent increase between columns five and four.

The FY20 general fund budgets were built on the following assumptions:

1. Negotiated step increases and cost-of-living adjustments of 2.75% for all non-temporary employees (same as union employees). In FY21, new union contracts will be negotiated.
2. Budgeted a health insurance increase of 7% for the last half of FY20. We will not implement this increase unless our claims history necessitates it. It is usually decided in November. We had an increase of 7% effective Jan. 2019 after several calendar years of not having any increases.
3. Budgeted all vacant positions for 12 months.

City Council

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Al Hoop, Gabriel Isom, Bill Martin, Bethany Wirin

4. There was no change in the IPERS contribution rate (9.44% for City Share).
5. There was a decrease in the Municipal Fire and Police Retirement (26.03% to 24.41%).
6. Road Use Tax is transferred to the General Fund to cover gross wages of the Public Works Department and a portion of the Human Resources Director, Finance Director, and City Administrator.
7. The levy and related expense for the Fisher Community Center is budgeted at \$100,000.
8. No reimbursement of expenses is budgeted for the operating expenses of the new Police/Fire building.
9. The city continues to reimburse mileage at the State rate of \$.39/mile.
10. Backfill from the state is budgeted at 94%. The General Fund's share is \$255,554 out of the entire projected backfill of \$435,925.
11. The general fund property tax levy is shown in Function 6021 Finance, page 34, which benefits all general fund functions.
12. Page 41 shows a revenues in excess of expenses in the FY20 budget of \$125,535 in Fund 001. This surplus is primarily due to the \$150,000 transfer from Local Options Sales Tax that was discussed with Council at a prior meeting. We only will transfer it if needed but would like to show a positive budget rather than a negative budget.
13. \$50,000 has been budgeted to be transferred into the Cash Flow Reserve Fund 010 to bring us up to a minimum of 15% of general fund expenses. The goal is to have 20% per our Cash Management Policy. Would the Council like to fund 16% for FY20?

<u>15%</u>	<u>16%</u>	<u>17%</u>	<u>18%</u>	<u>19%</u>	<u>20%</u>
\$ 47,223	\$ 201,690	\$ 356,158	\$ 510,625	\$ 665,092	\$ 819,559

14. The Pool activity (function 4045 starting on page 27) reflects the change in the management of the aquatic center from the YMCA to City employees. By being open more consistently and having more control over the staff, the City anticipates doing better the budget reflects.
15. From a prior meeting, the Council approved tracking the Coliseum expenses in Fund 001, rather than Fund 050, so you will see that activity in function 4065.
16. HR's budget in function 6025 includes \$10,000 for LEAN to help streamline processes.

For FY19's re-estimated budget, the transfer of \$478,745 from the unallocated solid waste management assessments have been budgeted to be transferred to Fund 355 (Dangerous & Dilapidated Building Program) per your resolution at the Jan. 14th Council meeting. Since this amount was an accumulation of several years, the FY19 Fund 001 budget now shows a deficit of \$137,510. Even though we are re-estimating the FY19 budget as required for the official budget forms, we are not planning on submitting an official budget amendment until May. There are many other changes that may need to be made due to the tornado expenses and FEMA reimbursements. For example, the staff costs and vendor expenses used in the community for emergency protection, debris removal, demolition, VALOR, etc. will be submitted to FEMA. If FEMA decreases or disallows an amount, the costs will come back into the General Fund as an expense.

City Council

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The Local Option Sales Tax Budget reflects commitments already made by Council for FY19, except for the \$50,000 Construction Manager for Long Term Recovery Committee which will need to come back to Council for approval. For FY20, the budget includes the following:

- A. Estimating the same amount of revenue as budgeted for FY19 (\$3.1 million) so 78% goes towards property tax relief and 22% is Council designated.
- B. Decreased interest income since our fund balance is decreasing.
- C. The transfer of \$150,000 to the General Fund (see item 12 above).
- D. One-half of the ADA transition plan (first half budgeted in FY19)
- E. Engineering fees for the levee repairs of \$45,000, which will be funded by a transfer from Fund 741 Storm Water.
- F. Street projects of \$265,000 as shown in the CIP.
- G. Using \$390,000 of the Property Tax Relief fund balance to buy down the Debt Service Levy which saves \$.44/\$1,000. The Council could use Council Designated funds to reduce the levy more.
- H. A transfer of \$50,000 to the Cash Flow Reserve from Council Designated, see item 13 above.

The property tax rate has remained at \$15.28158 for the last 3 years (FY17-FY20).

- i. If the property tax relief of \$390,000 is used to reduce the debt service levy, the rate would be \$15.51094 (increase of \$.23). This would be a \$33 increase for a \$100,000 assessed home based on the rollback.

Looking towards FY21's budget, there will be loss of property tax valuations due to the tornado. The rollback for residential and multi-residential properties continue to decline. There continues to be uncertainty of State appropriated backfill. For these reasons, staff are recommending that only the \$390,000 be used to buy down the debt service levy in FY20.

Attachment: Index of Funds and Functions
Budget Comparison Report for General Funds 001 and 010 and 050.
Local Option Sales Tax Budget

cc: Jessica Kinser, City Administrator

City Council

Susan Cahill, Leon Lamer, Mike Gowdy,
Al Hoop, Gabriel Isom, Bill Martin, Bethany Wirin

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City of Marshalltown, IA

Budget Comparison Report

Account Summary

					Comparison 1	Comparison 1		
					Budget	to Parent Budget		
					Parent Budget			
					2018-2019	2019-2020	Increase /	%
					FY2019 Amend 1	FY2020 Dept Request	(Decrease)	
Account Number								
Fund: 001 - GENERAL FUND								
Function: 1010 - Police Operations/Crime Prevention								
Revenue								
001.1010.4292.000	BIKE LICENSE/REGISTRATN	156.00	141.00	39.00	0.00	0.00	0.00	0.00%
001.1010.4326.000	STATE REIMB- IVH POLICE	37,147.00	37,147.00	37,147.00	37,147.00	39,147.00	2,000.00	5.38%
001.1010.4330.000	POLICE STATE OPER GRNT/REIM	246.18	2,325.00	75.00	3,000.00	3,000.00	0.00	0.00%
001.1010.4410.000	POLICE SERVICES	14,210.26	7,539.07	3,723.22	9,000.00	9,000.00	0.00	0.00%
001.1010.4411.000	POLICE SECURITY SERVICES	20,013.75	17,545.05	6,547.50	10,000.00	10,000.00	0.00	0.00%
001.1010.4412.000	Police - False Alarm	10,407.77	7,369.93	2,200.60	3,000.00	3,000.00	0.00	0.00%
001.1010.4413.000	POLICE INSPECTION FEES	960.00	471.59	0.00	0.00	0.00	0.00	0.00%
001.1010.4492.000	POLICE MISC CHRGS	4,062.84	-3,538.34	309.40	500.00	0.00	-500.00	-100.00%
001.1010.4497.000	SKOF LAW ADMIN CHRГ	0.00	50.00	0.00	0.00	0.00	0.00	0.00%
001.1010.4498.000	Police - Towing Admin Fee	0.00	0.00	50.00	100.00	0.00	-100.00	-100.00%
001.1010.4499.000	Police - Snow Removal Admin. Fr	4,128.58	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.4510.000	COURT FINES	19,982.30	27,937.80	15,086.39	20,000.00	20,000.00	0.00	0.00%
001.1010.4515.000	COURT ORDERED-RESTITUTION	9,321.69	9,677.13	7,301.53	9,000.00	9,000.00	0.00	0.00%
001.1010.4616.000	INT CHRГD - ACCTS REC	16.04	350.45	73.40	0.00	0.00	0.00	0.00%
001.1010.4862.000	\$ SEIZED/ABANDONED ASSETS	56.46	431.57	0.00	500.00	500.00	0.00	0.00%
001.1010.4863.000	POLICE EVIDENCE MONEY	1,565.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.4875.000	RFNDS/REIMB: POLICE	2,850.47	1,666.57	0.00	0.00	0.00	0.00	0.00%
001.1010.4876.000	MISC REV: POLICE	141.46	2,105.30	25.00	500.00	500.00	0.00	0.00%
001.1010.4960.000	SALE OF F.A.-POLICE	0.00	8,900.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		125,265.80	120,119.12	72,578.04	92,747.00	94,147.00	1,400.00	1.51%
Expense								
001.1010.5010.010	REGULAR-NON UNION	765,846.79	824,326.52	339,290.31	787,397.00	648,616.00	-138,781.00	-17.63%
001.1010.5010.020	REGULAR-POLICE UNION	1,956,842.45	2,126,752.04	1,051,756.94	2,138,023.00	2,365,709.00	227,686.00	10.65%
001.1010.5010.040	REGULAR-PPME UNION	0.00	0.00	96.84	0.00	0.00	0.00	0.00%
001.1010.5020.010	OVERTIME-NON UNION	7,440.53	9,011.36	4,770.69	9,200.00	9,200.00	0.00	0.00%
001.1010.5020.020	OVERTIME-POLICE UNION	117,311.34	117,692.37	65,955.14	120,000.00	120,000.00	0.00	0.00%
001.1010.5021.010	EXTRA DUTY-NON UNION	779.00	1,729.00	114.00	500.00	500.00	0.00	0.00%
001.1010.5021.020	EXTRA DUTY-POLICE UNION	8,770.41	14,184.20	6,977.26	10,000.00	10,000.00	0.00	0.00%
001.1010.5021.070	EXTRA DUTY OVERTIME	2,137.50	708.00	464.00	500.00	500.00	0.00	0.00%
001.1010.5050.060	PART-TIME REGULAR	0.00	0.00	0.00	3,480.00	10,152.00	6,672.00	191.72%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
001.1010.5056.040	OTHR DEPT-PPME UNION	3,494.82	2,395.40	940.01	0.00	0.00	0.00	0.00%
001.1010.5057.010	CAR REIMB-NON UNION	4,000.08	4,000.08	2,000.04	4,333.00	4,333.00	0.00	0.00%
001.1010.5058.040	OTHR DEPT OT - PPME UNION	23.61	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5060.010	TERM PAYOUTS-NON UNION	5,418.95	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5060.020	TERM PAYOUTS-POLICE UNION	0.00	9,616.23	10,304.56	0.00	0.00	0.00	0.00%
001.1010.5061.010	RHSA PAYOUTS-NON UNION	0.00	0.00	64,050.00	64,050.00	0.00	-64,050.00	-100.00%
001.1010.5061.020	RHSA PAYOUTS-POLICE UNION	0.00	7,536.34	9,352.98	9,353.00	0.00	-9,353.00	-100.00%
001.1010.5101.010	SOCIAL SECURITY-NON UNION	5,821.77	6,001.33	1,602.29	6,527.00	3,385.00	-3,142.00	-48.14%
001.1010.5101.020	SOCIAL SECURITY-POLICE UNION	6,073.32	6,274.00	4,005.45	6,787.00	9,286.00	2,499.00	36.82%
001.1010.5101.040	SOCIAL SECURITY-PPME UNION	203.16	139.38	60.76	0.00	0.00	0.00	0.00%
001.1010.5101.060	SOCIAL SECURITY-PT REGULAR	0.00	0.00	0.00	216.00	629.00	413.00	191.20%
001.1010.5101.070	SOCIAL SECURITY-PT TEMP	0.00	19.14	28.76	0.00	0.00	0.00	0.00%
001.1010.5102.010	MEDICARE-NON UNION	8,351.06	9,072.97	4,382.53	11,480.00	9,468.00	-2,012.00	-17.53%
001.1010.5102.020	MEDICARE-POLICE UNION	30,934.16	33,542.73	16,448.41	33,589.00	35,309.00	1,720.00	5.12%
001.1010.5102.040	MEDICARE-PPME UNION	47.48	32.59	14.20	0.00	0.00	0.00	0.00%
001.1010.5102.060	MEDICARE-PT REGULAR	0.00	0.00	0.00	50.00	147.00	97.00	194.00%
001.1010.5102.070	MEDICARE-TEMPORARY	30.97	10.23	6.70	0.00	0.00	0.00	0.00%
001.1010.5111.010	IPERS-NON UNION	8,856.68	9,117.60	2,618.54	9,938.00	5,155.00	-4,783.00	-48.13%
001.1010.5111.020	IPERS-POLICE UNION	9,273.66	9,535.67	6,414.19	10,335.00	14,138.00	3,803.00	36.80%
001.1010.5111.040	IPERS-PPME UNION	314.22	213.93	97.87	0.00	0.00	0.00	0.00%
001.1010.5111.060	IPERS-PT REGULAR	0.00	0.00	0.00	329.00	958.00	629.00	191.19%
001.1010.5113.010	RETIREMENT-NON UNION	172,832.39	185,491.71	81,067.61	177,489.00	144,999.00	-32,490.00	-18.31%
001.1010.5113.020	RETIREMENT-POLICE UNION	510,246.30	547,784.02	260,940.19	543,527.00	557,852.00	14,325.00	2.64%
001.1010.5121.010	GRP INSUR-NON UNION	110,833.78	116,803.58	46,573.68	120,085.00	96,330.00	-23,755.00	-19.78%
001.1010.5121.020	GRP INSUR-POLICE UNION	296,851.81	332,041.48	154,236.14	332,400.00	395,440.00	63,040.00	18.97%
001.1010.5121.040	GRP INSUR-PPME UNION	614.81	440.10	154.99	0.00	0.00	0.00	0.00%
001.1010.5122.000	RETIRES GRP HLTH INS	51,828.00	52,881.36	35,086.68	68,770.00	84,253.00	15,483.00	22.51%
001.1010.5123.010	WORKCOMP-NON UNION	5,829.73	10,470.08	5,157.89	9,707.00	8,398.00	-1,309.00	-13.49%
001.1010.5123.020	WORKCOMP-POLICE UNION	226.96	32,485.45	15,677.14	31,047.00	32,219.00	1,172.00	3.77%
001.1010.5123.040	WORKCOMP-PPME UNION	108.89	48.51	12.29	0.00	0.00	0.00	0.00%
001.1010.5123.060	WORKCOMP-PT REGULAR	0.00	0.00	0.00	5.00	15.00	10.00	200.00%
001.1010.5123.070	WORKCOMP-TEMPORARY	0.00	9.90	6.44	0.00	0.00	0.00	0.00%
001.1010.5132.000	CLOTHING EXPENSE	21,308.50	23,616.95	11,423.02	22,000.00	22,000.00	0.00	0.00%
001.1010.5151.000	PHYSICALS/IMMUNIZATIONS	1,898.16	3,598.00	2,207.50	4,000.00	4,000.00	0.00	0.00%
001.1010.5210.000	ADVERTISING & LEGAL PUB	623.20	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
001.1010.5230.000	CONSULTING & PROF FEES	3,413.33	7,632.50	1,413.50	2,800.00	2,800.00	0.00	0.00%
001.1010.5280.000	DUES, MEMBER, SUBSCRIPTN	2,721.20	3,199.95	889.95	2,500.00	2,500.00	0.00	0.00%
001.1010.5290.000	INSURANCE - GENERAL	11,452.73	12,609.75	175.00	9,280.00	9,280.00	0.00	0.00%
001.1010.5300.000	INSURANCE - TORT LIAB	20,338.48	20,439.97	0.00	27,000.00	27,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
001.1010.5321.000	K9 EXPENSES	1,012.92	1,855.62	276.00	1,500.00	2,000.00	500.00	33.33%
001.1010.5331.000	PAYMENTS-OTHER ENTITIES	2,166.80	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5342.000	CONTRACT-OUTSIDE HELP	12,984.06	12,173.40	6,050.00	8,250.00	250.00	-8,000.00	-96.97%
001.1010.5344.000	CONTRACT-MAINTENANCE	30,968.17	19,025.60	17,130.93	21,000.00	23,000.00	2,000.00	9.52%
001.1010.5347.000	CONTRACT-SOFTWARE MAINT	6,331.25	31,594.00	20,602.60	32,000.00	32,000.00	0.00	0.00%
001.1010.5347.150	CONTRACT-CMPTR TECH SPPRT	8,863.75	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5359.000	TOWING SERVICES	525.00	595.00	601.35	1,500.00	1,500.00	0.00	0.00%
001.1010.5360.000	POSTAGE & SHIPPING	592.83	403.17	392.99	500.00	500.00	0.00	0.00%
001.1010.5370.000	PRINTING & BINDING	499.89	500.94	93.86	500.00	500.00	0.00	0.00%
001.1010.5380.000	RENTS & LEASES	12,112.91	13,053.42	13,380.48	14,100.00	18,100.00	4,000.00	28.37%
001.1010.5410.000	REPAIRS & MAINTENANCE	8,723.34	15,787.43	4,731.91	20,000.00	21,500.00	1,500.00	7.50%
001.1010.5431.000	INTERPRETING	905.75	1,495.60	656.45	2,500.00	2,500.00	0.00	0.00%
001.1010.5450.000	TELEPHONE/OTHR COMMNCTN	6,620.59	6,014.66	2,023.29	5,000.00	5,000.00	0.00	0.00%
001.1010.5451.000	OTHR COMMNCTN/AIR CARDS	8,110.11	8,641.73	4,507.50	8,500.00	9,100.00	600.00	7.06%
001.1010.5460.000	CONFERENCE EXPENSE	14,969.47	17,786.10	6,310.95	15,000.00	15,000.00	0.00	0.00%
001.1010.5461.000	TRAVEL-AIRFARE	0.00	0.00	50.00	0.00	0.00	0.00	0.00%
001.1010.5462.000	TRAVEL EXPENSE - OTHER	220.50	91.15	140.00	100.00	100.00	0.00	0.00%
001.1010.5464.000	TRAVEL-PER DIEM	282.45	1,215.98	876.99	1,000.00	1,000.00	0.00	0.00%
001.1010.5465.000	TRAVEL - HOTEL/MOTEL	2,244.49	6,148.16	3,551.73	2,000.00	2,000.00	0.00	0.00%
001.1010.5470.000	TRAINING-NEW OFFICER	8,464.65	25,219.42	0.00	9,000.00	9,000.00	0.00	0.00%
001.1010.5471.000	TRAINING	0.00	331.69	0.00	400.00	400.00	0.00	0.00%
001.1010.5472.000	MILEAGE REIMBURSE	475.22	2,266.38	487.18	1,400.00	700.00	-700.00	-50.00%
001.1010.5475.000	RECRUITING EXPENSES	200.00	125.00	0.00	350.00	350.00	0.00	0.00%
001.1010.5481.000	ELECTRICITY	23,898.34	24,546.48	13,520.28	18,000.00	0.00	-18,000.00	-100.00%
001.1010.5482.000	NATURAL GAS	3,759.44	4,976.15	1,882.47	4,000.00	0.00	-4,000.00	-100.00%
001.1010.5485.000	STORM WATER FEES	144.84	126.95	0.00	75.00	0.00	-75.00	-100.00%
001.1010.5565.000	VEHICLE OPER/MAINT SPPLY	11,579.78	10,714.98	8,515.93	15,000.00	15,000.00	0.00	0.00%
001.1010.5570.000	VEHICLE GAS	46,930.35	69,591.08	39,969.80	77,500.00	77,500.00	0.00	0.00%
001.1010.5570.010	VEHICLE GAS	19,998.84	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5571.000	VEHICLE DIESEL FUEL	0.00	154.50	728.45	1,200.00	1,200.00	0.00	0.00%
001.1010.5600.000	OPERATING SUPPLIES	15,436.02	13,516.70	3,846.66	22,500.00	22,500.00	0.00	0.00%
001.1010.5601.000	PROMOTION/PROGRAM SPPLY	257.00	1,300.50	1,455.15	1,000.00	1,000.00	0.00	0.00%
001.1010.5602.000	SUPPLIES - BANNERS	59.47	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5605.000	OFFICE SUPPLIES	3,329.31	3,044.35	1,125.95	5,500.00	5,500.00	0.00	0.00%
001.1010.5610.000	AMMUNITION EXPENSE	16,543.80	9,917.60	7,706.55	10,000.00	10,000.00	0.00	0.00%
001.1010.5612.000	COMPUTER COMPONENTS	1,155.71	1,584.52	512.79	1,500.00	1,500.00	0.00	0.00%
001.1010.5702.000	MINOR OFFICE FURN/EQUIP	251.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5703.000	MINOR COMPUTER	249.96	0.00	373.98	0.00	0.00	0.00	0.00%
001.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	20,875.25	9,050.64	6,372.52	7,500.00	7,500.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Account Number								
001.1010.5750.000	OTHER CAP EQUIP > \$5,000	0.00	2,406.52	0.00	0.00	0.00	0.00	0.00%
001.1010.5870.000	FINES & SERVICE CHRGs	0.00	0.00	30.00	0.00	0.00	0.00	0.00%
001.1010.5980.000	REFUNDS/REIMB	45.47	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		4,444,888.96	4,856,719.84	2,374,679.23	4,886,572.00	4,922,271.00	35,699.00	0.73%
Total Function: 1010 - Police Operations/Crime Prevention:		-4,319,623.16	-4,736,600.72	-2,302,101.19	-4,793,825.00	-4,828,124.00	-34,299.00	0.72%
Function: 1013 - Police Dispatch								
Revenue								
001.1013.4350.000	COUNTY CONTRIB-911	297,900.68	254,911.87	0.00	0.00	0.00	0.00	0.00%
001.1013.4875.000	RFNDS/REIMB: DISPATCH	0.00	1,185.87	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		297,900.68	256,097.74	0.00	0.00	0.00	0.00	0.00%
Expense								
001.1013.5010.010	REGULAR-NON UNION	135,355.69	77,822.52	0.00	0.00	0.00	0.00	0.00%
001.1013.5010.020	REGULAR-POLICE UNION	452,069.10	272,440.53	0.00	0.00	0.00	0.00	0.00%
001.1013.5020.020	OVERTIME-POLICE UNION	30,174.60	28,181.98	0.00	0.00	0.00	0.00	0.00%
001.1013.5060.020	TERM PAYOUTS-POLICE UNION	1,774.80	258.69	0.00	0.00	0.00	0.00	0.00%
001.1013.5061.020	RHSA PAYOUTS-POLICE UNION	5,951.30	0.00	0.00	0.00	0.00	0.00	0.00%
001.1013.5091.000	CITY SHARE WAGES	0.00	175,730.90	8,466.25	8,466.00	0.00	-8,466.00	-100.00%
001.1013.5101.010	SOCIAL SECURITY-NON UNION	7,875.43	4,474.67	0.00	0.00	0.00	0.00	0.00%
001.1013.5101.020	SOCIAL SECURITY-POLICE UNION	28,249.45	17,519.49	0.00	0.00	0.00	0.00	0.00%
001.1013.5102.010	MEDICARE-NON UNION	1,848.00	1,068.09	0.00	0.00	0.00	0.00	0.00%
001.1013.5102.020	MEDICARE-POLICE UNION	6,606.71	4,097.32	0.00	0.00	0.00	0.00	0.00%
001.1013.5111.010	IPERS-NON UNION	11,946.56	6,808.90	0.00	0.00	0.00	0.00	0.00%
001.1013.5111.020	IPERS-POLICE UNION	43,064.37	26,845.66	0.00	0.00	0.00	0.00	0.00%
001.1013.5113.010	RETIREMENT-NON UNION	112.44	390.13	0.00	0.00	0.00	0.00	0.00%
001.1013.5121.010	GRP INSUR-NON UNION	12,476.42	7,162.80	0.00	0.00	0.00	0.00	0.00%
001.1013.5121.020	GRP INSUR-POLICE UNION	105,964.70	61,984.05	0.00	0.00	0.00	0.00	0.00%
001.1013.5122.000	RETIRES GRP HLTH INS	6,192.00	3,612.00	0.00	0.00	0.00	0.00	0.00%
001.1013.5123.010	WORKCOMP-NON UNION	293.73	136.04	0.00	0.00	0.00	0.00	0.00%
001.1013.5123.020	WORKCOMP-POLICE UNION	1,049.33	450.99	0.00	0.00	0.00	0.00	0.00%
001.1013.5234.000	LEGAL EXPENSES	46.50	3,897.52	139.50	0.00	0.00	0.00	0.00%
001.1013.5600.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		851,051.13	692,882.28	8,605.75	8,466.00	0.00	-8,466.00	-100.00%
Total Function: 1013 - Police Dispatch:		-553,150.45	-436,784.54	-8,605.75	-8,466.00	0.00	8,466.00	-100.00%
Function: 1030 - Emergency Mgmt								
Expense								
001.1030.5331.000	PAYMENTS-OTHER ENTITIES	28,742.04	29,028.96	29,319.00	29,608.00	30,200.00	592.00	2.00%
001.1030.5481.000	ELECTRICITY (SIRENS)	1,425.53	1,480.10	700.90	1,675.00	1,675.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	
Account Number						Increase / (Decrease)	
001.1030.5600.000	OPERATING SUPPLIES	388.59	0.00	243.60	400.00	400.00	0.00%
	Total Expense:	30,556.16	30,509.06	30,263.50	31,683.00	32,275.00	592.00 1.87%
	Total Function: 1030 - Emergency Mgmt:	30,556.16	30,509.06	30,263.50	31,683.00	32,275.00	592.00 1.87%
Function: 1040 - Flood Control							
Expense							
001.1040.5300.000	INSURANCE - TORT LIAB	0.00	0.73	0.00	0.00	0.00	0.00%
001.1040.5485.000	STORM WATER FEES	434.52	48.00	0.00	394.00	394.00	0.00%
	Total Expense:	434.52	48.73	0.00	394.00	394.00	0.00 0.00%
	Total Function: 1040 - Flood Control:	434.52	48.73	0.00	394.00	394.00	0.00 0.00%
Function: 1050 - Fire Department							
Revenue							
001.1050.4278.000	FIRE PERMITS	5,240.00	3,665.00	5,560.00	14,150.00	14,150.00	0.00%
001.1050.4280.000	ASSEMBLY PERMIT	7,337.86	7,683.13	0.00	0.00	0.00	0.00%
001.1050.4281.000	REPAIR GARAGE PERMIT	1,210.00	2,145.00	0.00	0.00	0.00	0.00%
001.1050.4282.000	FLAMMABLE LIQUID PERMIT	1,105.00	3,425.00	0.00	0.00	0.00	0.00%
001.1050.4326.000	STATE REIM - IVH & FIRE MARSH	54,745.38	60,537.36	56,535.80	58,073.00	57,153.98	-919.02 -1.58%
001.1050.4330.000	STATE GRANT	0.00	0.00	100.00	0.00	0.00	0.00%
001.1050.4414.000	FIRE SERVICES/TESTING/INSPECT	41,752.65	81,535.56	59,202.00	80,000.00	80,000.00	0.00%
001.1050.4415.000	FIRE-LEAD TESTING/INSPECTN	2,185.00	3,490.00	0.00	0.00	0.00	0.00%
001.1050.4416.000	FIRE-INSEPCION/REV FEES	300.00	900.00	85.00	2,500.00	2,500.00	0.00%
001.1050.4492.000	FIRE MISC CHRGS	4,452.84	195.00	165.00	500.00	500.00	0.00%
001.1050.4499.000	FIRE- ILLEGAL BURNING	800.00	2,530.00	800.00	800.00	500.00	-300.00 -37.50%
001.1050.4616.000	INT CHRGD - ACCTS REC	15.56	163.65	52.79	0.00	0.00	0.00%
001.1050.4875.000	REFND/REIMB: FIRE	781.40	537.60	96.75	0.00	0.00	0.00%
	Total Revenue:	119,925.69	166,807.30	122,597.34	156,023.00	154,803.98	-1,219.02 -0.78%
Expense							
001.1050.5010.010	REGULAR-NON UNION	415,730.26	483,699.37	252,245.85	502,393.00	528,742.00	26,349.00 5.24%
001.1050.5010.030	REGULAR-FIRE UNION	1,245,496.42	1,276,980.95	644,673.80	1,325,021.00	1,365,024.00	40,003.00 3.02%
001.1050.5010.040	REGULAR-PPME UNION	0.00	0.00	387.36	0.00	0.00	0.00%
001.1050.5020.010	OVERTIME-NON UNION	0.00	412.18	0.00	0.00	0.00	0.00%
001.1050.5020.030	OVERTIME-FIRE UNION	61,441.64	67,473.21	29,672.00	54,078.00	60,000.00	5,922.00 10.95%
001.1050.5056.040	OTHR DEPT-PPME UNION	1,615.65	565.44	907.03	0.00	0.00	0.00%
001.1050.5060.030	TERM PAYOUTS-FIRE UNION	1,858.30	594.84	0.00	0.00	0.00	0.00%
001.1050.5061.030	RHSA PAYOUTS-FIRE UNION	6,027.36	0.00	0.00	0.00	0.00	0.00%
001.1050.5101.010	SOCIAL SECURITY-NON UNION	9,019.26	9,429.58	4,972.24	10,181.00	10,752.00	571.00 5.61%
001.1050.5101.040	SOCIAL SECURITY-PPME UNION	91.29	32.02	73.93	0.00	0.00	0.00%
001.1050.5102.010	MEDICARE-NON UNION	4,633.05	5,590.13	2,941.56	7,285.00	7,666.76	381.76 5.24%
001.1050.5102.030	MEDICARE-FIRE UNION	17,933.35	18,335.05	9,174.52	20,003.00	20,663.00	660.00 3.30%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
001.1050.5102.040	MEDICARE-PPME UNION	21.36	7.49	17.29	0.00	0.00	0.00	0.00%
001.1050.5111.010	IPERS-NON UNION	4,473.85	4,642.15	2,564.88	5,031.00	5,221.00	190.00	3.78%
001.1050.5111.040	IPERS-PPME UNION	144.29	50.49	122.20	0.00	0.00	0.00	0.00%
001.1050.5112.010	ICMA-NON UNION	19,218.55	20,120.00	10,561.46	21,076.00	22,442.00	1,366.00	6.48%
001.1050.5113.010	RETIREMENT-NON UNION	68,553.26	83,670.70	44,174.32	87,994.00	86,732.00	-1,262.00	-1.43%
001.1050.5113.030	RETIREMENT-FIRE UNION	322,644.36	327,928.09	166,393.71	343,420.00	333,202.00	-10,218.00	-2.98%
001.1050.5121.010	GRP INSUR-NON UNION	65,754.25	74,556.00	37,278.00	76,457.00	82,568.00	6,111.00	7.99%
001.1050.5121.030	GRP INSUR-FIRE UNION	223,061.00	230,979.00	114,261.55	237,181.00	265,191.00	28,010.00	11.81%
001.1050.5121.040	GRP INSUR-PPME UNION	432.02	155.33	286.65	0.00	0.00	0.00	0.00%
001.1050.5122.000	RETIREES GRP HLTH INS	103,085.88	96,894.51	43,728.48	87,500.00	96,854.00	9,354.00	10.69%
001.1050.5123.010	WORKCOMP-NON UNION	14,498.06	21,813.75	11,191.31	45,259.00	47,710.00	2,451.00	5.42%
001.1050.5123.030	WORKCOMP-FIRE UNION	0.00	67,655.68	33,919.51	69,368.00	71,679.00	2,311.00	3.33%
001.1050.5123.040	WORKCOMP-PPME UNION	46.73	11.45	15.37	0.00	0.00	0.00	0.00%
001.1050.5132.000	CLOTHING EXPENSE	28,346.25	13,374.52	6,904.40	15,000.00	15,000.00	0.00	0.00%
001.1050.5151.000	PHYSICALS/IMMUNIZATIONS	2,716.84	3,040.54	0.00	4,500.00	4,500.00	0.00	0.00%
001.1050.5210.000	ADVERTISING & LEGAL PUB	725.50	647.75	867.99	0.00	0.00	0.00	0.00%
001.1050.5216.000	BACKGROUND CHECKS	60.00	15.00	0.00	0.00	0.00	0.00	0.00%
001.1050.5251.000	LICENSE & PERMITS	0.00	48.00	33.50	400.00	400.00	0.00	0.00%
001.1050.5280.000	DUES, MEMBER, SUBSCRIPTN	514.40	2,070.60	286.00	2,250.00	2,250.00	0.00	0.00%
001.1050.5290.000	INSURANCE - GENERAL	17,144.55	18,940.47	0.00	8,800.00	8,800.00	0.00	0.00%
001.1050.5300.000	INSURANCE - TORT LIAB	9,005.67	8,583.53	0.00	13,500.00	13,500.00	0.00	0.00%
001.1050.5342.000	CONTRACT-OUTSIDE HELP	1,804.09	1,513.76	712.68	1,100.00	0.00	-1,100.00	-100.00%
001.1050.5344.000	CONTRACT-MAINTENANCE	6,802.94	18,543.96	10,450.40	17,700.00	18,100.00	400.00	2.26%
001.1050.5347.000	CONTRACT-SOFTWARE MAINT	0.00	0.00	4,495.00	11,000.00	11,500.00	500.00	4.55%
001.1050.5347.150	CONTRACT-CMPTR TECH SPPRT	0.00	0.00	0.00	150.00	150.00	0.00	0.00%
001.1050.5360.000	POSTAGE & SHIPPING	146.87	26.61	27.70	250.00	250.00	0.00	0.00%
001.1050.5410.000	REPAIRS & MAINTENANCE	2,817.28	4,264.20	540.00	5,000.00	5,000.00	0.00	0.00%
001.1050.5413.000	VEHICLE REPAIRS & MAINTENAN	0.00	219.00	12,467.77	2,500.00	3,500.00	1,000.00	40.00%
001.1050.5440.000	TAXES PAID	0.00	0.00	0.00	130.00	0.00	-130.00	-100.00%
001.1050.5450.000	TELEPHONE/OTHR COMMNCTN	2,926.40	3,282.93	1,938.51	6,600.00	10,350.00	3,750.00	56.82%
001.1050.5460.000	CONFERENCE EXPENSE	6,000.00	11,706.50	6,700.00	14,700.00	15,000.00	300.00	2.04%
001.1050.5465.000	TRAVEL - HOTEL/MOTEL	0.00	78.35	214.92	300.00	300.00	0.00	0.00%
001.1050.5470.000	TRAINING	0.00	611.80	385.00	350.00	350.00	0.00	0.00%
001.1050.5475.000	RECRUITING EXPENSES	1,566.40	0.00	0.00	0.00	0.00	0.00	0.00%
001.1050.5481.000	ELECTRICITY	9,568.43	10,617.12	6,073.39	9,000.00	0.00	-9,000.00	-100.00%
001.1050.5482.000	NATURAL GAS	2,755.05	3,672.98	1,304.75	1,500.00	0.00	-1,500.00	-100.00%
001.1050.5485.000	STORM WATER FEES	289.60	373.37	0.00	150.00	0.00	-150.00	-100.00%
001.1050.5565.000	VEHICLE OPER/MAINT SPPLY	6,536.54	9,896.80	8,131.92	7,500.00	8,500.00	1,000.00	13.33%
001.1050.5570.000	VEHICLE GAS	7,207.04	3,167.68	1,279.23	2,100.00	3,200.00	1,100.00	52.38%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	
Account Number							
001.1050.5571.000	VEHICLE DIESEL FUEL	2,390.46	5,162.23	3,634.16	5,465.00	8,500.00	55.54%
001.1050.5600.000	OPERATING SUPPLIES	8,407.01	9,068.18	4,241.81	9,500.00	9,500.00	0.00%
001.1050.5601.000	PROMOTION/PROGRAM SPPLY	0.00	1,008.00	889.76	500.00	500.00	0.00%
001.1050.5605.000	OFFICE SUPPLIES	274.93	956.90	257.42	1,200.00	1,200.00	0.00%
001.1050.5612.000	COMPUTER COMPONENTS	54.95	166.76	0.00	0.00	0.00	0.00%
001.1050.5702.000	MINOR OFFICE FURN/EQUIP	0.00	37.39	0.00	0.00	0.00	0.00%
001.1050.5703.000	MINOR COMPUTER	391.61	0.00	46.98	0.00	0.00	0.00%
001.1050.5718.000	MINOR EQUIP, UNCLASSIFIED	2,892.13	4,561.28	2,321.63	4,500.00	4,500.00	0.00%
	Total Expense:	2,707,125.13	2,927,253.62	1,483,767.94	3,037,892.00	3,149,296.76	3.67%
Total Function: 1050 - Fire Department:		-2,587,199.44	-2,760,446.32	-1,361,170.60	-2,881,869.00	-2,994,492.78	3.91%
Function: 1051 - Fire Training							
Expense							
001.1051.5010.010	REGULAR-NON UNION	47,703.44	0.00	0.00	0.00	0.00	0.00%
001.1051.5061.010	RHSA PAYOUTS-NON UNION	18,952.31	0.00	0.00	0.00	0.00	0.00%
001.1051.5102.010	MEDICARE-NON UNION	207.31	0.00	0.00	0.00	0.00	0.00%
001.1051.5113.010	RETIREMENT-NON UNION	12,364.70	0.00	0.00	0.00	0.00	0.00%
001.1051.5121.010	GRP INSUR-NON UNION	8,372.97	0.00	0.00	0.00	0.00	0.00%
001.1051.5460.000	CONFERENCE EXPENSE	4,958.00	0.00	0.00	0.00	0.00	0.00%
001.1051.5461.000	TRAVEL-AIRFARE	1,924.63	0.00	0.00	0.00	0.00	0.00%
001.1051.5470.000	TRAINING	209.95	0.00	0.00	0.00	0.00	0.00%
001.1051.5472.000	MILEAGE REIMBURSE	319.80	0.00	0.00	0.00	0.00	0.00%
001.1051.5600.000	OPERATING SUPPLIES	389.95	0.00	0.00	0.00	0.00	0.00%
001.1051.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	95,403.06	0.00	0.00	0.00	0.00	0.00%
Total Function: 1051 - Fire Training:		95,403.06	0.00	0.00	0.00	0.00	0.00%
Function: 1052 - Fire Prevention Bureau							
Revenue							
001.1052.4413.020	FIRE-INSPECTION/REV FEE	450.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	450.00	0.00	0.00	0.00	0.00	0.00%
Expense							
001.1052.5280.000	DUES, MEMBER, SUBSCRIPTN	1,495.00	0.00	0.00	0.00	0.00	0.00%
001.1052.5460.000	CONFERENCE EXPENSE	1,152.86	0.00	0.00	0.00	0.00	0.00%
001.1052.5600.000	OPERATING SUPPLIES	1,961.43	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	4,609.29	0.00	0.00	0.00	0.00	0.00%
Total Function: 1052 - Fire Prevention Bureau:		-4,159.29	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent Budget		
					Parent Budget			
					2018-2019	2019-2020	Increase /	%
					FY2019 Amend 1	FY2020 Dept Request	(Decrease)	
Account Number								
Function: 1070 - Building Inspections								
Revenue								
001.1070.4261.000	BUILDING PERMITS	142,832.00	155,210.00	139,054.00	200,000.00	150,000.00	-50,000.00	-25.00%
001.1070.4263.000	GAS PERMITS	19,138.36	22,383.56	15,489.33	20,000.00	20,000.00	0.00	0.00%
001.1070.4265.000	PLUMBING PERMITS	9,494.57	14,427.54	4,041.00	7,500.00	7,500.00	0.00	0.00%
001.1070.4266.000	DEMOL,MOVING,ENCROACHMN	250.00	25.00	0.00	500.00	500.00	0.00	0.00%
001.1070.4271.000	SEPTIC TANK INSTALLATION	45.00	0.00	0.00	50.00	50.00	0.00	0.00%
001.1070.4616.000	INT CHRGD - ACCTS REC	6.19	79.48	102.01	0.00	0.00	0.00	0.00%
001.1070.4875.000	RFNDS/REIMB: BUILDING	53.31	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		171,819.43	192,125.58	158,686.34	228,050.00	178,050.00	-50,000.00	-21.93%
Expense								
001.1070.5010.010	REGULAR-NON UNION	136,141.93	138,691.20	71,170.00	143,656.00	147,082.00	3,426.00	2.38%
001.1070.5101.010	SOCIAL SECURITY-NON UNION	8,118.80	8,418.93	4,337.79	8,907.00	9,119.00	212.00	2.38%
001.1070.5102.010	MEDICARE-NON UNION	1,898.79	1,968.90	1,014.45	2,083.00	2,133.00	50.00	2.40%
001.1070.5111.010	IPERS-NON UNION	12,142.93	12,385.10	6,718.35	13,562.00	13,885.00	323.00	2.38%
001.1070.5121.010	GRP INSUR-NON UNION	17,689.20	17,689.20	8,802.26	18,738.00	19,590.00	852.00	4.55%
001.1070.5123.010	WORKCOMP-NON UNION	3,177.32	2,259.22	790.23	2,342.00	2,396.00	54.00	2.31%
001.1070.5280.000	DUES, MEMBER, SUBSCRIPTN	435.00	385.00	385.00	500.00	500.00	0.00	0.00%
001.1070.5290.000	INSURANCE - GENERAL	436.24	444.93	0.00	567.00	567.00	0.00	0.00%
001.1070.5300.000	INSURANCE - TORT LIAB	415.58	383.07	0.00	486.00	486.00	0.00	0.00%
001.1070.5342.000	CONTRACT-OUTSIDE HELP	60.37	0.00	0.00	60.00	60.00	0.00	0.00%
001.1070.5360.000	POSTAGE & SHIPPING	145.00	49.00	100.00	100.00	100.00	0.00	0.00%
001.1070.5370.000	PRINTING & BINDING	152.30	0.00	0.00	400.00	400.00	0.00	0.00%
001.1070.5450.000	TELEPHONE/OTHR COMMNCTN	788.14	939.49	466.40	1,000.00	1,000.00	0.00	0.00%
001.1070.5460.000	CONFERENCE EXPENSE	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
001.1070.5565.000	VEHICLE OPER/MAINT SPPLY	266.81	104.11	0.00	500.00	500.00	0.00	0.00%
001.1070.5570.000	VEHICLE GAS	981.93	889.59	548.24	1,000.00	1,000.00	0.00	0.00%
001.1070.5600.000	OPERATING SUPPLIES	89.70	79.18	0.00	250.00	250.00	0.00	0.00%
001.1070.5605.000	OFFICE SUPPLIES	179.98	428.41	111.76	100.00	100.00	0.00	0.00%
001.1070.5718.000	MINOR EQUIP, UNCLASSIFIED	116.90	0.00	0.00	0.00	0.00	0.00	0.00%
001.1070.5720.000	MINOR BOOKS,FILM,REC	199.95	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		183,436.87	185,115.33	94,444.48	194,651.00	199,568.00	4,917.00	2.53%
Total Function: 1070 - Building Inspections:		-11,617.44	7,010.25	64,241.86	33,399.00	-21,518.00	-54,917.00	-164.43%
Function: 1071 - Rental Inspections								
Revenue								
001.1071.4420.000	RENTAL HOUSING INSPECTION	3,257.75	1,735.50	585.00	1,500.00	1,500.00	0.00	0.00%
001.1071.4421.000	REGISTRATION FEES/RENTALS	82,533.50	85,696.74	3,498.71	85,000.00	85,000.00	0.00	0.00%
001.1071.4422.000	RENTAL APPLICATION FEE	0.00	2,700.00	1,500.00	1,500.00	1,500.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Account Number								
001.1071.4492.000	RENTAL INSP MISC CHRGS	0.00	0.00	45.00	0.00	0.00	0.00	0.00%
001.1071.4616.000	INT CHRGE - ACCS REC	1,787.37	3,209.16	1,095.77	2,000.00	2,000.00	0.00	0.00%
001.1071.4875.000	RFNDS/REIMB:	1,896.45	1,188.33	0.00	1,200.00	1,200.00	0.00	0.00%
Total Revenue:		89,475.07	94,529.73	6,724.48	91,200.00	91,200.00	0.00	0.00%
Expense								
001.1071.5010.010	REGULAR-NON UNION	90,670.42	86,309.54	44,070.67	90,624.00	100,059.00	9,435.00	10.41%
001.1071.5101.010	SOCIAL SECURITY-NON UNION	5,355.51	5,073.54	2,594.85	5,636.00	6,204.00	568.00	10.08%
001.1071.5102.010	MEDICARE-NON UNION	1,252.54	1,186.67	606.90	1,320.00	1,451.00	131.00	9.92%
001.1071.5111.010	IPERS-NON UNION	8,096.82	7,703.96	4,160.29	8,555.00	9,446.00	891.00	10.41%
001.1071.5121.010	GRP INSUR-NON UNION	9,615.54	11,584.52	6,737.25	10,450.00	16,652.00	6,202.00	59.35%
001.1071.5123.000	WORKMAN COMP EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1071.5123.010	WORKCOMP-NON UNION	1,959.86	1,328.56	480.27	1,505.00	1,630.00	125.00	8.31%
001.1071.5234.000	LEGAL EXPENSES	0.00	1,330.43	0.00	0.00	0.00	0.00	0.00%
001.1071.5251.000	LICENSE & PERMITS	0.00	0.00	0.00	275.00	275.00	0.00	0.00%
001.1071.5280.000	DUES, MEMBER, SUBSCRIPTN	255.00	115.00	0.00	500.00	500.00	0.00	0.00%
001.1071.5290.000	INSURANCE - GENERAL	419.33	427.67	0.00	540.00	540.00	0.00	0.00%
001.1071.5300.000	INSURANCE - TORT LIAB	268.78	281.14	0.00	297.00	297.00	0.00	0.00%
001.1071.5339.000	MEDICAL CLAIMS PAID BY CITY	54.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1071.5342.000	CONTRACT-OUTSIDE HELP	60.37	75.00	0.00	60.00	60.00	0.00	0.00%
001.1071.5360.000	POSTAGE & SHIPPING	723.52	446.00	150.00	700.00	700.00	0.00	0.00%
001.1071.5410.000	REPAIRS & MAINTENANCE	0.00	45.00	0.00	50.00	50.00	0.00	0.00%
001.1071.5450.000	TELEPHONE/OTHR COMMNCTN	655.73	1,080.30	658.52	800.00	800.00	0.00	0.00%
001.1071.5460.000	CONFERENCE EXPENSE	500.00	700.00	600.00	600.00	600.00	0.00	0.00%
001.1071.5472.000	MILEAGE REIMBURSE	91.03	63.02	0.00	150.00	150.00	0.00	0.00%
001.1071.5565.000	VEHICLE OPER/MAINT SPPLY	40.30	858.25	0.00	500.00	500.00	0.00	0.00%
001.1071.5570.000	VEHICLE GAS	579.12	521.47	328.86	600.00	600.00	0.00	0.00%
001.1071.5600.000	OPERATING SUPPLIES	494.08	930.92	0.00	400.00	400.00	0.00	0.00%
001.1071.5605.000	OFFICE SUPPLIES	130.77	114.08	16.20	200.00	200.00	0.00	0.00%
001.1071.5718.000	MINOR EQUIP. UNCLASSIFIED	116.90	0.00	0.00	0.00	0.00	0.00	0.00%
001.1071.5980.000	REFUNDS/REIMB	33.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		121,372.62	120,175.07	60,403.81	123,762.00	141,114.00	17,352.00	14.02%
Total Function: 1071 - Rental Inspections:		-31,897.55	-25,645.34	-53,679.33	-32,562.00	-49,914.00	-17,352.00	53.29%
Function: 1072 - Electrical Inspections								
Revenue								
001.1072.4251.000	ELECTRICIAN LICENSES	5,580.00	4,680.00	3,095.00	3,000.00	3,000.00	0.00	0.00%
001.1072.4262.000	ELECTRICAL PERMITS	6,430.03	5,762.66	3,745.00	6,000.00	6,000.00	0.00	0.00%
001.1072.4616.000	INT CHRGD - ACCTS REC	0.00	15.20	7.60	0.00	0.00	0.00	0.00%
Total Revenue:		12,010.03	10,457.86	6,847.60	9,000.00	9,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent Budget		
					Parent Budget			
					2018-2019	2019-2020	Increase /	%
					FY2019 Amend 1	FY2020 Dept Request	(Decrease)	
Account Number		2016-2017	2017-2018	2018-2019				
Expense		Total Activity	Total Activity	YTD Activity Through Dec				
001.1072.5010.010	REGULAR-NON UNION	22,295.00	23,283.32	11,592.38	24,351.00	25,873.00	1,522.00	6.25%
001.1072.5010.040	REGULAR-PPME UNION	28,058.11	29,513.74	15,032.82	30,441.00	31,965.00	1,524.00	5.01%
001.1072.5020.040	OVERTIME-PPME UNION	463.18	0.00	17.31	0.00	0.00	0.00	0.00%
001.1072.5101.010	SOCIAL SECURITY-NON UNION	1,374.01	1,428.30	710.90	1,474.00	1,604.00	130.00	8.82%
001.1072.5101.040	SOCIAL SECURITY-PPME UNION	1,597.61	1,659.05	849.48	1,867.00	1,982.00	115.00	6.16%
001.1072.5102.010	MEDICARE-NON UNION	321.36	334.06	166.25	345.00	375.00	30.00	8.70%
001.1072.5102.040	MEDICARE-PPME UNION	373.63	388.18	198.78	436.00	463.00	27.00	6.19%
001.1072.5111.010	IPERS-NON UNION	1,990.94	2,079.23	1,094.34	2,244.00	2,442.00	198.00	8.82%
001.1072.5111.040	IPERS-PPME UNION	2,546.89	2,635.69	1,420.71	2,840.00	3,018.00	178.00	6.27%
001.1072.5121.040	GRP INSUR-PPME UNION	7,824.99	7,422.00	3,635.47	7,554.00	8,257.00	703.00	9.31%
001.1072.5122.000	RETIRES GRP HLTH INS	3,121.68	3,121.68	1,560.84	3,200.00	3,457.00	257.00	8.03%
001.1072.5123.010	WORKCOMP-NON UNION	1,154.10	825.81	253.97	851.00	918.00	67.00	7.87%
001.1072.5123.040	WORKCOMP-PPME UNION	1,463.13	1,048.64	329.80	1,072.00	1,134.00	62.00	5.78%
001.1072.5151.000	PHYSICALS/IMMUNIZATIONS	116.64	39.90	0.00	0.00	0.00	0.00	0.00%
001.1072.5210.000	ADVERTISING & LEGAL PUB	0.00	18.74	0.00	0.00	0.00	0.00	0.00%
001.1072.5280.000	DUES, MEMBER, SUBSCRIPTN	1,169.99	0.00	0.00	300.00	300.00	0.00	0.00%
001.1072.5300.000	INSURANCE - TORT LIAB	161.71	195.30	0.00	443.00	443.00	0.00	0.00%
001.1072.5460.000	CONFERENCE EXPENSE	850.00	141.60	0.00	0.00	0.00	0.00	0.00%
001.1072.5600.000	OPERATING SUPPLIES	114.78	11.76	0.00	1,000.00	1,000.00	0.00	0.00%
001.1072.5605.000	OFFICE SUPPLIES	190.37	33.76	0.00	0.00	0.00	0.00	0.00%
001.1072.5703.000	MINOR COMPUTER	593.97	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5720.000	MINOR BOOKS,FILM,REC	0.00	0.00	0.00	150.00	150.00	0.00	0.00%
001.1072.5980.000	REFUNDS/REIMB	20.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		75,802.09	74,180.76	36,863.05	78,568.00	83,381.00	4,813.00	6.13%
Total Function: 1072 - Electrial Inspections:		-63,792.06	-63,722.90	-30,015.45	-69,568.00	-74,381.00	-4,813.00	6.92%
Function: 1075 - Code Enforcement								
Revenue								
001.1075.4492.000	NUISANCE MISC CHRGS	2,927.96	9,202.41	21,472.90	25,000.00	20,000.00	-5,000.00	-20.00%
001.1075.4499.000	NUISANCE	0.00	3,007.00	0.00	0.00	0.00	0.00	0.00%
001.1075.4875.000	RFNDS/REIMB: NUISANCE	50.86	58.23	0.00	0.00	0.00	0.00	0.00%
001.1075.4878.000	REFUNDS	0.00	317.36	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		2,978.82	12,585.00	21,472.90	25,000.00	20,000.00	-5,000.00	-20.00%
Expense								
001.1075.5010.010	REGULAR-NON UNION	0.00	26,884.00	19,694.56	50,941.00	58,979.00	8,038.00	15.78%
001.1075.5101.010	SOCIAL SECURITY-NON UNION	0.00	1,571.15	1,162.52	3,149.00	3,657.00	508.00	16.13%
001.1075.5102.010	MEDICARE-NON UNION	0.00	367.48	271.86	738.00	855.00	117.00	15.85%
001.1075.5111.010	IPERS-NON UNION	0.00	2,400.73	1,859.14	4,773.00	5,568.00	795.00	16.66%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Account Number								
001.1075.5121.010	GRP INSUR-NON UNION	0.00	8,284.00	4,981.88	12,781.00	15,137.00	2,356.00	18.43%
001.1075.5123.010	WORKCOMP-NON UNION	0.00	437.91	218.67	858.00	961.00	103.00	12.00%
001.1075.5210.000	ADVERTISING & LEGAL PUB	0.00	112.70	0.00	100.00	100.00	0.00	0.00%
001.1075.5230.000	CONSULTING & PROF FEES	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
001.1075.5250.000	COURT, RECORD & FILING FEES	0.00	0.00	500.00	250.00	250.00	0.00	0.00%
001.1075.5261.000	RESIDENTIAL CLEANUP	7,652.77	10,488.97	6,959.16	15,000.00	15,000.00	0.00	0.00%
001.1075.5262.000	RESIDENTIAL SNOW REMOVAL	0.00	715.00	0.00	3,000.00	3,000.00	0.00	0.00%
001.1075.5263.000	RESIDENTIAL WEED CONTROL	12,481.00	7,046.00	6,507.50	10,000.00	10,000.00	0.00	0.00%
001.1075.5290.000	INSURANCE - GENERAL	0.00	227.67	0.00	540.00	540.00	0.00	0.00%
001.1075.5300.000	INSURANCE - TORT LIAB	18.21	74.28	0.00	270.00	270.00	0.00	0.00%
001.1075.5339.000	MEDICAL CLAIMS PAID BY CITY	0.00	156.52	0.00	0.00	0.00	0.00	0.00%
001.1075.5342.000	CONTRACT-OUTSIDE HELP	57.58	0.00	0.00	0.00	0.00	0.00	0.00%
001.1075.5359.000	TOWING SERVICES	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
001.1075.5360.000	POSTAGE & SHIPPING	587.12	1,520.90	550.00	1,000.00	1,000.00	0.00	0.00%
001.1075.5386.000	CONTRACT - LAWN CARE	0.00	680.00	0.00	0.00	0.00	0.00	0.00%
001.1075.5410.000	REPAIRS & MAINTENANCE	0.00	22.50	0.00	200.00	200.00	0.00	0.00%
001.1075.5440.000	TAXES PAID	0.00	0.00	1,084.00	2,000.00	2,000.00	0.00	0.00%
001.1075.5450.000	TELEPHONE/OTHR COMMNCTN	375.47	881.18	603.77	800.00	800.00	0.00	0.00%
001.1075.5460.000	CONFERENCE EXPENSE	0.00	150.00	0.00	300.00	300.00	0.00	0.00%
001.1075.5475.000	RECRUITING EXPENSES	0.00	210.60	0.00	0.00	0.00	0.00	0.00%
001.1075.5483.000	WATER	0.00	86.52	151.72	300.00	300.00	0.00	0.00%
001.1075.5485.000	STORM WATER FEES	0.00	41.25	0.00	300.00	300.00	0.00	0.00%
001.1075.5565.000	VEHICLE OPER/MAINT SPPLY	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
001.1075.5570.000	VEHICLE GAS	596.07	426.29	297.48	600.00	600.00	0.00	0.00%
001.1075.5600.000	OPERATING SUPPLIES	0.00	17.25	0.00	200.00	200.00	0.00	0.00%
001.1075.5605.000	OFFICE SUPPLIES	0.00	193.74	8.10	500.00	500.00	0.00	0.00%
001.1075.5704.000	MINOR SOFTWARE <\$5,000	0.00	14.99	0.00	0.00	0.00	0.00	0.00%
001.1075.5781.000	LAND ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1075.5980.000	REFUNDS/REIMB	0.00	2,736.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		21,768.22	65,747.63	44,850.36	109,250.00	121,667.00	12,417.00	11.37%
Total Function: 1075 - Code Enforcement:		-18,789.40	-53,162.63	-23,377.46	-84,250.00	-101,667.00	-17,417.00	20.67%
Function: 1090 - Animal Control								
Expense								
001.1090.5331.000	PAYMENTS-OTHER ENTITIES	50,000.00	51,999.96	30,333.31	52,000.00	52,000.00	0.00	0.00%
Total Expense:		50,000.00	51,999.96	30,333.31	52,000.00	52,000.00	0.00	0.00%
Total Function: 1090 - Animal Control:		50,000.00	51,999.96	30,333.31	52,000.00	52,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Function: 1099 - Police and Fire Building Exps								
Expense								
001.1099.5290.000	INSURANCE-GENERAL	0.00	0.00	0.00	8,700.00	8,700.00	0.00	0.00%
001.1099.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	0.00	960.00	2,880.00	1,920.00	200.00%
001.1099.5344.000	CONTRACT-MAINTENANCE	0.00	0.00	0.00	0.00	7,500.00	7,500.00	0.00%
001.1099.5386.000	CONTRACT LAWN CARE	0.00	0.00	0.00	3,375.00	6,750.00	3,375.00	100.00%
001.1099.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
001.1099.5450.000	TELEPHONE/OTHER COMMUNCTN	0.00	0.00	0.00	9,360.00	28,080.00	18,720.00	200.00%
001.1099.5481.000	ELECTRICITY	0.00	0.00	0.00	16,000.00	50,000.00	34,000.00	212.50%
001.1099.5482.000	NATURAL GAS	0.00	0.00	0.00	3,100.00	14,500.00	11,400.00	367.74%
001.1099.5485.000	STORM WATER FEES	0.00	0.00	0.00	1,320.00	1,320.00	0.00	0.00%
Total Expense:		0.00	0.00	0.00	42,915.00	119,830.00	76,915.00	179.23%
Total Function: 1099 - Police and Fire Building Exps:		0.00	0.00	0.00	42,915.00	119,830.00	76,915.00	179.23%
Function: 2010 - Roads, Bridges, Sidewalks								
Revenue								
001.2010.4267.000	STREET EXCAVATN/CURB CUT	390.00	595.00	140.00	200.00	200.00	0.00	0.00%
001.2010.4270.000	EXCAVATION PERMITS	1,291.88	2,009.00	1,088.00	300.00	300.00	0.00	0.00%
001.2010.4272.000	Public Works - Driveway Inspecti	562.27	925.00	830.00	0.00	0.00	0.00	0.00%
001.2010.4275.000	Public Works - Driveway App. Nc	25.00	475.00	0.00	0.00	0.00	0.00	0.00%
001.2010.4325.000	STATE PRIMARY ROAD EXTENSIC	0.00	81,814.00	0.00	40,907.00	40,907.00	0.00	0.00%
001.2010.4492.000	STREET MISC CHRGS	418.00	865.79	0.00	0.00	0.00	0.00	0.00%
001.2010.4616.000	INT CHRGD - ACCTS REC	1.65	4.61	3.38	0.00	0.00	0.00	0.00%
001.2010.4875.000	RFNDS/REIMB: STREETS	2,046.90	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.2010.4960.000	SALE OF F.A.-STREET	0.00	1,051.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		4,735.70	87,739.40	2,061.38	42,407.00	42,407.00	0.00	0.00%
Expense								
001.2010.5010.010	REGULAR-NON UNION	70,127.84	73,358.40	32,565.60	71,844.00	82,720.00	10,876.00	15.14%
001.2010.5010.040	REGULAR-PPME UNION	489,928.70	508,046.22	217,822.69	505,705.00	603,213.00	97,508.00	19.28%
001.2010.5020.040	OVERTIME-PPME UNION	3,721.68	7,963.06	7,788.97	0.00	0.00	0.00	0.00%
001.2010.5020.090	OVERTIME-P&R UNION	0.00	2,157.83	988.20	0.00	0.00	0.00	0.00%
001.2010.5030.070	PART-TIME TEMPORARY	0.00	0.00	0.00	4,000.00	4,000.00	0.00	0.00%
001.2010.5060.010	TERM PAYOUTS-NON UNION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.5060.040	TERM PAYOUTS-PPME UNION	3,858.30	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.5061.040	RHSA PAYOUTS-PPME UNION	2,883.89	0.00	17,255.00	17,255.00	0.00	-17,255.00	-100.00%
001.2010.5101.010	SOCIAL SECURITY-NON UNION	4,349.41	4,549.99	2,022.21	4,454.00	5,129.00	675.00	15.15%
001.2010.5101.040	SOCIAL SECURITY-PPME UNION	29,858.10	30,574.98	13,346.78	31,078.00	37,399.00	6,321.00	20.34%
001.2010.5101.070	SOCIAL SECURITY-PT TEMP	0.00	0.00	0.00	248.00	248.00	0.00	0.00%
001.2010.5101.090	SOCIAL SECURITY-P&R UNION	0.00	129.20	58.54	0.00	0.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Account Number								
001.2010.5102.010	MEDICARE-NON UNION	1,017.13	1,064.03	472.95	1,042.00	1,199.00	157.00	15.07%
001.2010.5102.040	MEDICARE-PPME UNION	6,982.96	7,150.96	3,121.60	7,319.00	8,747.00	1,428.00	19.51%
001.2010.5102.070	MEDICARE-TEMPORARY	0.00	0.00	0.00	58.00	58.00	0.00	0.00%
001.2010.5102.090	MEDICARE-P&R UNION	0.00	30.24	13.70	0.00	0.00	0.00	0.00%
001.2010.5111.010	IPERS-NON UNION	6,262.43	6,551.00	3,074.18	6,782.00	7,809.00	1,027.00	15.14%
001.2010.5111.040	IPERS-PPME UNION	44,901.80	46,080.02	21,297.87	47,011.00	56,943.00	9,932.00	21.13%
001.2010.5111.090	IPERS-P&R UNION	0.00	192.68	93.28	0.00	0.00	0.00	0.00%
001.2010.5121.040	GRP INSUR-PPME UNION	104,862.48	97,875.21	40,320.70	98,116.00	120,696.00	22,580.00	23.01%
001.2010.5121.090	GRP INSUR-P&R UNION	0.00	303.91	161.05	0.00	0.00	0.00	0.00%
001.2010.5122.000	RETIREES GRP HLTH INS	25,927.56	29,603.64	18,395.46	38,000.00	42,093.00	4,093.00	10.77%
001.2010.5123.010	WORKCOMP-NON UNION	1,638.73	1,194.99	361.58	1,201.00	1,348.00	147.00	12.24%
001.2010.5123.040	WORKCOMP-PPME UNION	28,994.22	19,580.04	6,508.72	23,850.00	26,579.00	2,729.00	11.44%
001.2010.5123.070	WORKCOMP-TEMPORARY	0.00	0.00	0.00	176.00	176.00	0.00	0.00%
001.2010.5123.090	WORKCOMP-P&R UNION	0.00	55.54	15.45	0.00	0.00	0.00	0.00%
001.2010.5151.000	PHYSICALS/IMMUNIZATIONS	535.04	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.5290.000	INSURANCE - GENERAL	0.00	0.00	0.00	17,604.00	17,604.00	0.00	0.00%
001.2010.5300.000	INSURANCE - TORT LIAB	4,881.93	4,719.27	0.00	9,396.00	9,396.00	0.00	0.00%
001.2010.5565.000	VEHICLE OPER/MAINT SPPLY	24.35	19.35	159.03	0.00	0.00	0.00	0.00%
001.2010.5570.000	VEHICLE GAS	3.50	935.51	0.00	0.00	0.00	0.00	0.00%
001.2010.5600.000	OPERATING SUPPLIES	0.00	665.96	144.99	0.00	0.00	0.00	0.00%
Total Expense:		830,760.05	842,802.03	385,988.55	885,139.00	1,025,357.00	140,218.00	15.84%
Total Function: 2010 - Roads, Bridges, Sidewalks:		-826,024.35	-755,062.63	-383,927.17	-842,732.00	-982,950.00	-140,218.00	16.64%
Function: 2011 - Sidewalks								
Revenue								
001.2011.4272.000	SIDEWALK INSPECTION FEES	1,175.61	1,140.50	3,254.30	4,000.00	1,000.00	-3,000.00	-75.00%
001.2011.4275.000	NON STANDARD DRVWAY FEES	817.50	1,105.00	275.00	1,500.00	1,500.00	0.00	0.00%
001.2011.4275.371	NON STANDARD DRVWAY FEES	450.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2011.4276.000	DRIVEWAY EXTENSION PERMIT	1,055.00	1,630.00	455.00	400.00	400.00	0.00	0.00%
001.2011.4616.000	INT CHRGD - ACCTS REC	0.11	2.06	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		3,498.22	3,877.56	3,984.30	5,900.00	2,900.00	-3,000.00	-50.85%
Total Function: 2011 - Sidewalks:		3,498.22	3,877.56	3,984.30	5,900.00	2,900.00	-3,000.00	-50.85%
Function: 2020 - Parking								
Revenue								
001.2020.4520.000	ADM - Parking Violations	59,423.97	63,956.84	22,746.26	40,000.00	50,000.00	10,000.00	25.00%
001.2020.4616.000	INT CHRGD - ACCTS REC	0.00	45.28	0.00	0.00	0.00	0.00	0.00%
001.2020.4620.000	ADM - Parking Lease	2,325.00	3,066.00	2,100.00	3,000.00	3,000.00	0.00	0.00%
001.2020.4875.000	RFNDS/REIMB:PARKING	0.00	21.75	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		61,748.97	67,089.87	24,846.26	43,000.00	53,000.00	10,000.00	23.26%

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					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	
Account Number	Expense					Increase / (Decrease)	
001.2020.5010.010	REGULAR-NON UNION	10,009.22	11,826.98	2,062.64	10,153.00	0.00	-100.00%
001.2020.5010.020	REGULAR-POLICE UNION	17,980.12	19,536.57	3,766.12	19,610.00	37,251.00	17,641.00 89.96%
001.2020.5101.010	SOCIAL SECURITY-NON UNION	590.57	701.92	125.42	629.00	0.00	-629.00 -100.00%
001.2020.5101.020	SOCIAL SECURITY-POLICE UNION	1,059.19	1,152.49	219.16	1,216.00	2,310.00	1,094.00 89.97%
001.2020.5102.010	MEDICARE-NON UNION	138.14	164.14	29.33	147.00	0.00	-147.00 -100.00%
001.2020.5102.020	MEDICARE-POLICE UNION	247.64	269.43	51.25	284.00	540.00	256.00 90.14%
001.2020.5111.010	IPERS-NON UNION	893.76	1,055.31	194.72	958.00	0.00	-958.00 -100.00%
001.2020.5111.020	IPERS-POLICE UNION	1,605.57	1,744.44	355.51	1,851.00	3,517.00	1,666.00 90.01%
001.2020.5121.010	GRP INSUR-NON UNION	1,318.19	1,512.79	224.79	1,188.00	0.00	-1,188.00 -100.00%
001.2020.5121.020	GRP INSUR-POLICE UNION	2,631.49	2,741.07	1,175.96	2,700.00	13,761.00	11,061.00 409.67%
001.2020.5122.000	RETIRES GRP HLTH INS	2,704.44	2,704.44	1,352.22	2,700.00	2,995.00	295.00 10.93%
001.2020.5123.010	WORKCOMP-NON UNION	21.96	17.66	1.88	15.00	0.00	-15.00 -100.00%
001.2020.5123.020	WORKCOMP-POLICE UNION	39.48	338.44	37.80	275.00	522.00	247.00 89.82%
001.2020.5132.000	CLOTHING EXPENSE	102.94	64.76	1,252.66	500.00	500.00	0.00 0.00%
001.2020.5210.000	ADVERTISING & LEGAL PUB	0.00	0.00	384.56	0.00	0.00	0.00 0.00%
001.2020.5215.000	BANK CHARGES	25.00	5.00	25.00	0.00	0.00	0.00 0.00%
001.2020.5230.000	CONSULTING & PROF FEES	0.00	0.00	261.35	0.00	0.00	0.00 0.00%
001.2020.5290.000	INSURANCE-GENERAL	223.22	0.00	0.00	518.00	518.00	0.00 0.00%
001.2020.5300.000	INSURANCE - TORT LIAB	118.58	118.57	0.00	194.00	194.00	0.00 0.00%
001.2020.5344.000	CONTRACT-MAINTENANCE	0.00	0.00	0.00	1,200.00	1,200.00	0.00 0.00%
001.2020.5360.000	POSTAGE & SHIPPING	0.00	2.28	0.00	10.00	10.00	0.00 0.00%
001.2020.5410.000	REPAIRS & MAINENANCE	0.00	0.00	25.00	0.00	0.00	0.00 0.00%
001.2020.5450.000	TELEPHONE/OTHR COMMNCTN	11.68	5.10	0.00	100.00	100.00	0.00 0.00%
001.2020.5485.000	STORM WATER FEES	6,370.19	5,262.38	0.00	5,792.00	5,792.00	0.00 0.00%
001.2020.5570.000	VEHICLE GAS	0.00	0.00	205.94	1,200.00	1,650.00	450.00 37.50%
001.2020.5600.000	OPERATING SUPPLIES	1,794.21	0.00	1,406.36	1,900.00	1,900.00	0.00 0.00%
001.2020.5980.000	REFUNDS/REIMBURSEMENTS	0.00	564.00	0.00	0.00	0.00	0.00 0.00%
Total Expense:		47,885.59	49,787.77	13,157.67	53,140.00	72,760.00	19,620.00 36.92%
Total Function: 2020 - Parking:		13,863.38	17,302.10	11,688.59	-10,140.00	-19,760.00	-9,620.00 94.87%
Function: 2030 - Street Lighting							
Expense							
001.2030.5010.010	REGULAR-NON UNION	7,431.71	7,761.09	3,864.11	7,922.00	8,624.00	702.00 8.86%
001.2030.5010.040	REGULAR-PPME UNION	9,352.77	9,837.91	5,011.03	10,029.00	10,655.00	626.00 6.24%
001.2030.5020.040	OVERTIME-PPME UNION	154.39	0.00	5.77	6.00	0.00	-6.00 -100.00%
001.2030.5056.040	OTHR DEPT-PPME UNION	70.83	0.00	0.00	0.00	0.00	0.00 0.00%
001.2030.5101.010	SOCIAL SECURITY-NON UNION	458.02	476.15	236.96	491.00	535.00	44.00 8.96%
001.2030.5101.040	SOCIAL SECURITY-PPME UNION	536.95	553.12	283.15	622.00	661.00	39.00 6.27%
001.2030.5102.010	MEDICARE-NON UNION	107.11	111.38	55.46	115.00	125.00	10.00 8.70%

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						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Account Number								
001.2030.5102.040	MEDICARE-PPME UNION	125.69	129.57	66.23	145.00	154.00	9.00	6.21%
001.2030.5111.010	IPERS-NON UNION	663.70	693.07	364.74	748.00	814.00	66.00	8.82%
001.2030.5111.040	IPERS-PPME UNION	855.35	878.75	473.61	947.00	1,006.00	59.00	6.23%
001.2030.5121.040	GRP INSUR-PPME UNION	2,536.25	2,474.25	1,211.94	2,518.00	2,752.00	234.00	9.29%
001.2030.5122.000	RETIRES GRP HLTH INS	1,040.52	1,040.52	520.26	1,040.00	1,152.00	112.00	10.77%
001.2030.5123.010	WORKCOMP-NON UNION	384.65	275.24	84.65	284.00	306.00	22.00	7.75%
001.2030.5123.040	WORKCOMP-PPME UNION	562.23	349.66	109.96	357.00	378.00	21.00	5.88%
001.2030.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	4.50	0.00	0.00	0.00	0.00	0.00%
001.2030.5290.000	INSURANCE - GENERAL	367.78	490.40	0.00	0.00	0.00	0.00	0.00%
001.2030.5300.000	INSURANCE - TORT LIAB	597.33	645.93	0.00	1,296.00	1,296.00	0.00	0.00%
Total Expense:		25,245.28	25,721.54	12,287.87	26,520.00	28,458.00	1,938.00	7.31%
Total Function: 2030 - Street Lighting:		25,245.28	25,721.54	12,287.87	26,520.00	28,458.00	1,938.00	7.31%
Function: 2040 - Traffic Safety								
Revenue								
001.2040.4875.000	REFND/REIMB: T SIGNALS	153.77	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		153.77	0.00	0.00	0.00	0.00	0.00	0.00%
Expense								
001.2040.5010.010	REGULAR-NON UNION	44,590.08	46,566.47	23,184.71	47,531.00	51,746.00	4,215.00	8.87%
001.2040.5010.040	REGULAR-PPME UNION	56,116.11	59,027.34	30,065.30	60,171.00	63,931.00	3,760.00	6.25%
001.2040.5020.040	OVERTIME-PPME UNION	926.10	0.00	34.63	0.00	0.00	0.00	0.00%
001.2040.5101.010	SOCIAL SECURITY-NON UNION	2,748.11	2,856.36	1,421.74	2,947.00	3,208.00	261.00	8.86%
001.2040.5101.040	SOCIAL SECURITY-PPME UNION	3,195.15	3,318.01	1,698.63	3,735.00	3,964.00	229.00	6.13%
001.2040.5102.010	MEDICARE-NON UNION	642.69	667.91	332.42	689.00	750.00	61.00	8.85%
001.2040.5102.040	MEDICARE-PPME UNION	747.31	775.74	397.13	874.00	927.00	53.00	6.06%
001.2040.5111.010	IPERS-NON UNION	3,981.82	4,158.37	2,188.63	4,487.00	4,885.00	398.00	8.87%
001.2040.5111.040	IPERS-PPME UNION	5,093.94	5,270.79	2,841.41	5,680.00	6,035.00	355.00	6.25%
001.2040.5121.040	GRP INSUR-PPME UNION	15,650.08	14,844.11	7,270.76	15,106.00	16,514.00	1,408.00	9.32%
001.2040.5122.000	RETIRES GRP HLTH INS	6,243.24	6,243.24	3,121.62	6,250.00	6,914.00	664.00	10.62%
001.2040.5123.010	WORKCOMP-NON UNION	2,308.05	1,651.40	508.05	1,701.00	1,835.00	134.00	7.88%
001.2040.5123.040	WORKCOMP-PPME UNION	2,926.09	2,096.52	659.48	2,143.00	2,267.00	124.00	5.79%
001.2040.5132.000	CLOTHING EXPENSE	0.00	85.16	0.00	0.00	0.00	0.00	0.00%
001.2040.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	27.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5290.000	INSURANCE - GENERAL	2,629.63	3,574.93	0.00	1,512.00	1,512.00	0.00	0.00%
001.2040.5300.000	INSURANCE - TORT LIAB	588.75	578.81	0.00	1,296.00	1,296.00	0.00	0.00%
001.2040.5565.000	VEHICLE OPER/MAINT SPPLY	0.00	120.86	-28.33	0.00	0.00	0.00	0.00%
001.2040.5600.000	OPERATING SUPPLIES	0.00	-0.27	1,250.00	0.00	0.00	0.00	0.00%

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Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Comparison 1 Parent Budget		Comparison 1 to Parent Budget	
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
001.2040.5612.000	COMPUTER COMPONENTS	9.99	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	148,397.14	151,862.75	74,946.18	154,122.00	165,784.00	11,662.00	7.57%
	Total Function: 2040 - Traffic Safety:	-148,243.37	-151,862.75	-74,946.18	-154,122.00	-165,784.00	-11,662.00	7.57%
Function: 2050 - Snow Removal								
	Expense							
001.2050.5010.010	REGULAR-NON UNION	0.00	1,141.52	0.00	0.00	0.00	0.00	0.00%
001.2050.5010.040	REGULAR-PPME UNION	22,420.11	61,778.13	942.05	0.00	0.00	0.00	0.00%
001.2050.5010.090	REGULAR-P&R UNION	532.38	6,443.55	207.75	0.00	0.00	0.00	0.00%
001.2050.5020.010	OVERTIME-NON UNION	0.00	210.38	0.00	0.00	0.00	0.00	0.00%
001.2050.5020.040	OVERTIME-PPME UNION	1,402.02	3,571.07	230.28	40,000.00	40,000.00	0.00	0.00%
001.2050.5020.090	OVERTIME-P&R UNION	427.88	176.77	0.00	0.00	0.00	0.00	0.00%
001.2050.5056.010	OTHR DEPT-NON UNION	115.92	0.00	0.00	0.00	0.00	0.00	0.00%
001.2050.5056.040	OTHR DEPT-PPME UNION	970.09	0.00	0.00	0.00	0.00	0.00	0.00%
001.2050.5056.090	OTHR DEPT-P&R UNION	1,863.93	0.00	0.00	0.00	0.00	0.00	0.00%
001.2050.5058.040	OTHR DEPT OT - PPME UNION	206.92	0.00	0.00	0.00	0.00	0.00	0.00%
001.2050.5101.010	SOCIAL SECURITY-NON UNION	7.10	80.53	0.00	0.00	0.00	0.00	0.00%
001.2050.5101.040	SOCIAL SECURITY-PPME UNION	799.54	3,844.08	72.68	2,480.00	0.00	-2,480.00	-100.00%
001.2050.5101.090	SOCIAL SECURITY-P&R UNION	160.66	377.76	12.51	0.00	0.00	0.00	0.00%
001.2050.5102.010	MEDICARE-NON UNION	1.66	18.84	0.00	0.00	0.00	0.00	0.00%
001.2050.5102.040	MEDICARE-PPME UNION	186.95	898.99	16.99	580.00	0.00	-580.00	-100.00%
001.2050.5102.090	MEDICARE-P&R UNION	37.55	88.35	2.93	0.00	0.00	0.00	0.00%
001.2050.5111.010	IPERS-NON UNION	10.35	120.73	0.00	0.00	0.00	0.00	0.00%
001.2050.5111.040	IPERS-PPME UNION	1,204.81	5,835.72	110.66	3,572.00	0.00	-3,572.00	-100.00%
001.2050.5111.090	IPERS-P&R UNION	252.23	591.21	19.60	0.00	0.00	0.00	0.00%
001.2050.5121.010	GRP INSUR-NON UNION	8.22	132.02	0.00	0.00	0.00	0.00	0.00%
001.2050.5121.040	GRP INSUR-PPME UNION	2,801.10	13,500.31	0.00	0.00	0.00	0.00	0.00%
001.2050.5121.090	GRP INSUR-P&R UNION	554.46	1,756.36	45.31	0.00	0.00	0.00	0.00%
001.2050.5123.010	WORKCOMP-NON UNION	4.62	30.05	0.00	0.00	0.00	0.00	0.00%
001.2050.5123.040	WORKCOMP-PPME UNION	612.94	1,684.35	10.87	2,626.00	0.00	-2,626.00	-100.00%
001.2050.5123.090	WORKCOMP-P&R UNION	117.39	186.09	2.67	0.00	0.00	0.00	0.00%
001.2050.5300.000	INSURANCE - TORT LIAB	621.90	418.19	0.00	1,296.00	1,296.00	0.00	0.00%
	Total Expense:	35,320.73	102,885.00	1,674.30	50,554.00	41,296.00	-9,258.00	-18.31%
	Total Function: 2050 - Snow Removal:	35,320.73	102,885.00	1,674.30	50,554.00	41,296.00	-9,258.00	-18.31%
Function: 2055 - Tree Removal								
	Expense							
001.2055.5010.010	REGULAR-NON UNION	2,934.76	2,911.27	3,511.35	3,511.00	0.00	-3,511.00	-100.00%
001.2055.5010.090	REGULAR-P&R UNION	737.24	1,460.71	1,428.47	1,428.00	0.00	-1,428.00	-100.00%
001.2055.5101.010	SOCIAL SECURITY-NON UNION	179.76	177.95	214.49	214.00	0.00	-214.00	-100.00%

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		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
Account Number								
001.2055.5101.090	SOCIAL SECURITY-P&R UNION	43.42	83.49	81.85	82.00	0.00	-82.00	-100.00%
001.2055.5102.010	MEDICARE-NON UNION	42.02	41.63	50.12	50.00	0.00	-50.00	-100.00%
001.2055.5102.090	MEDICARE-P&R UNION	10.19	19.54	19.13	19.00	0.00	-19.00	-100.00%
001.2055.5111.010	IPERS-NON UNION	262.04	259.95	331.45	331.00	0.00	-331.00	-100.00%
001.2055.5111.090	IPERS-P&R UNION	65.85	130.45	134.85	135.00	0.00	-135.00	-100.00%
001.2055.5121.010	GRP INSUR-NON UNION	202.87	183.57	173.09	173.00	0.00	-173.00	-100.00%
001.2055.5121.090	GRP INSUR-P&R UNION	207.01	409.31	365.24	365.00	0.00	-365.00	-100.00%
001.2055.5123.010	WORKCOMP-NON UNION	111.15	74.94	54.71	55.00	0.00	-55.00	-100.00%
001.2055.5123.090	WORKCOMP-P&R UNION	29.41	37.63	22.23	22.00	0.00	-22.00	-100.00%
Total Expense:		4,825.72	5,790.44	6,386.98	6,385.00	0.00	-6,385.00	-100.00%
Total Function: 2055 - Tree Removal:		4,825.72	5,790.44	6,386.98	6,385.00	0.00	-6,385.00	-100.00%
Function: 2060 - Highway Engineering								
Revenue								
001.2060.4487.000	ENGINEERING SERVICES	80,675.36	0.00	0.00	0.00	0.00	0.00	0.00%
001.2060.4491.000	MAPS/BLUE PRTS/SALES/CHRG	12.50	0.00	0.00	50.00	50.00	0.00	0.00%
001.2060.4492.000	ENGIN MISC CHRGS	100.00	0.00	0.00	150.00	150.00	0.00	0.00%
Total Revenue:		80,787.86	0.00	0.00	200.00	200.00	0.00	0.00%
Expense								
001.2060.5010.010	REGULAR-NON UNION	310,795.65	272,322.45	93,158.89	213,337.00	327,473.00	114,136.00	53.50%
001.2060.5020.010	OVERTIME-NON UNION	2,969.80	1,115.01	357.72	358.00	0.00	-358.00	-100.00%
001.2060.5030.070	PART-TIME TEMPORARY	3,546.00	7,006.50	3,282.75	6,000.00	6,000.00	0.00	0.00%
001.2060.5050.060	PART-TIME REGULAR	3,564.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2060.5060.010	TERM PAYOUTS-NON UNION	4,090.95	6,907.66	0.00	0.00	0.00	0.00	0.00%
001.2060.5101.010	SOCIAL SECURITY-NON UNION	18,695.84	16,527.75	5,468.41	13,278.00	20,303.00	7,025.00	52.91%
001.2060.5101.060	SOCIAL SECURITY-PT REGULAR	220.97	0.00	0.00	0.00	0.00	0.00	0.00%
001.2060.5101.070	SOCIAL SECURITY-PT TEMP	219.85	434.42	203.54	355.00	372.00	17.00	4.79%
001.2060.5102.010	MEDICARE-NON UNION	4,372.36	3,865.49	1,278.91	3,105.00	4,748.00	1,643.00	52.91%
001.2060.5102.060	MEDICARE-PT REGULAR	51.73	0.00	0.00	0.00	0.00	0.00	0.00%
001.2060.5102.070	MEDICARE-TEMPORARY	51.42	101.65	47.65	83.00	87.00	4.00	4.82%
001.2060.5111.010	IPERS-NON UNION	28,007.98	24,418.15	8,827.87	20,137.00	30,913.00	10,776.00	53.51%
001.2060.5111.060	IPERS-PT REGULAR	318.26	0.00	0.00	0.00	0.00	0.00	0.00%
001.2060.5111.070	IPERS-PT TEMP	316.65	625.68	309.89	310.00	0.00	-310.00	-100.00%
001.2060.5121.010	GRP INSUR-NON UNION	56,336.10	48,616.07	17,398.03	41,589.00	70,596.00	29,007.00	69.75%
001.2060.5122.000	RETIREEES GRP HLTH INS	7,309.44	7,309.44	3,654.72	7,310.00	8,095.00	785.00	10.74%
001.2060.5123.010	WORKCOMP-NON UNION	6,495.03	4,149.35	912.50	3,573.00	5,335.00	1,762.00	49.31%
001.2060.5123.060	WORKCOMP-PT REGULAR	142.05	0.00	0.00	0.00	0.00	0.00	0.00%
001.2060.5123.070	WORKCOMP-TEMPORARY	58.60	10.39	3.02	98.00	98.00	0.00	0.00%
001.2060.5210.000	ADVERTISING & LEGAL PUB	295.00	295.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

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001.2060.5290.000	INSURANCE - GENERAL	419.50	559.31	0.00	918.00	918.00	0.00	0.00%
001.2060.5300.000	INSURANCE - TORT LIAB	1,352.65	1,504.19	0.00	2,916.00	2,916.00	0.00	0.00%
001.2060.5344.000	CONTRACT-MAINTENANCE	151.08	205.29	89.12	0.00	0.00	0.00	0.00%
001.2060.5460.000	CONFERENCE EXPENSE	0.00	20.00	0.00	0.00	0.00	0.00	0.00%
001.2060.5472.000	MILEAGE REIMBURSEMENT	0.00	0.00	24.38	0.00	0.00	0.00	0.00%
001.2060.5475.000	RECRUITING EXPENSES	0.00	590.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
001.2060.5600.000	OPERATING SUPPLIES	24.53	55.80	0.00	0.00	0.00	0.00	0.00%
Total Expense:		449,805.44	396,639.60	135,017.40	314,367.00	477,854.00	163,487.00	52.01%
Total Function: 2060 - Highway Engineering:		-369,017.58	-396,639.60	-135,017.40	-314,167.00	-477,654.00	-163,487.00	52.04%
Function: 2080 - Airport								
Revenue								
001.2080.4453.000	AIRPORT SERVICES & USES	5,611.92	4,617.52	2,352.56	6,000.00	6,000.00	0.00	0.00%
001.2080.4622.000	ADM - Rent - Farm - Airport	22,961.38	20,738.80	556.50	23,000.00	23,000.00	0.00	0.00%
001.2080.4623.000	AIRPORT RENTAL	24,798.38	27,827.46	11,362.90	26,670.00	26,670.00	0.00	0.00%
001.2080.4875.000	RFNDS/REIMB: AIRPORT	53.31	9,688.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		53,424.99	62,871.78	14,271.96	55,670.00	55,670.00	0.00	0.00%
Expense								
001.2080.5210.000	ADVERTISING & LEGAL PUB	0.00	0.00	15.76	0.00	0.00	0.00	0.00%
001.2080.5251.000	LICENSE & PERMITS	130.00	480.00	0.00	480.00	480.00	0.00	0.00%
001.2080.5280.000	DUES, MEMBER, SUBSCRIPTN	99.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2080.5290.000	INSURANCE - GENERAL	7,416.87	8,448.91	3,875.00	4,000.00	4,000.00	0.00	0.00%
001.2080.5300.000	INSURANCE - TORT LIAB	126.75	128.50	0.00	4,000.00	4,000.00	0.00	0.00%
001.2080.5342.000	CONTRACT-OUTSIDE HELP	7,467.37	8,354.00	3,852.00	7,500.00	7,500.00	0.00	0.00%
001.2080.5344.000	CONTRACT-MAINTENANCE	6,346.84	1,312.50	0.00	8,000.00	8,000.00	0.00	0.00%
001.2080.5410.000	REPAIRS & MAINTENANCE	35,288.59	40,670.98	11,081.11	32,000.00	32,000.00	0.00	0.00%
001.2080.5440.000	TAXES PAID	338.00	196.00	97.00	194.00	194.00	0.00	0.00%
001.2080.5450.000	TELEPHONE/OTHR COMMNCTN	724.61	787.74	407.41	950.00	950.00	0.00	0.00%
001.2080.5480.000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2080.5481.000	ELECTRICITY	4,317.51	4,820.37	2,520.18	5,000.00	5,000.00	0.00	0.00%
001.2080.5483.000	WATER	1,879.28	1,638.12	893.52	2,000.00	2,000.00	0.00	0.00%
001.2080.5484.000	PROPANE	1,342.54	1,960.09	2,377.38	2,000.00	3,000.00	1,000.00	50.00%
001.2080.5565.000	VEHICLE OPER/MAINT SPPLY	2,767.51	508.05	755.93	3,000.00	3,000.00	0.00	0.00%
001.2080.5570.000	VEHICLE GAS	1,012.98	0.00	0.00	0.00	0.00	0.00	0.00%
001.2080.5571.000	VEHICLE DIESEL FUEL	1,506.60	2,923.70	1,887.06	4,000.00	4,000.00	0.00	0.00%
001.2080.5600.000	OPERATING SUPPLIES	6,091.18	1,873.69	358.99	3,000.00	3,000.00	0.00	0.00%
001.2080.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	0.00	376.07	0.00	0.00	0.00	0.00%

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001.2080.5776.000	BUILDINGS & IMPROVEMENTS	0.00	136.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	76,855.63	74,238.65	28,497.41	76,124.00	77,124.00	1,000.00	1.31%
	Total Function: 2080 - Airport:	-23,430.64	-11,366.87	-14,225.45	-20,454.00	-21,454.00	-1,000.00	4.89%
Function: 2090 - Garbage								
Revenue								
001.2090.4277.000	GARBAGE LICENSES	0.00	0.00	0.00	600.00	600.00	0.00	0.00%
001.2090.4446.000	SOLID WASTE FEES	152,287.86	152,847.42	73,671.83	150,000.00	150,000.00	0.00	0.00%
	Total Revenue:	152,287.86	152,847.42	73,671.83	150,600.00	150,600.00	0.00	0.00%
Expense								
001.2090.5220.000	COLLECTION COSTS/REFUNDS	2,860.40	3,109.35	1,558.30	3,500.00	3,500.00	0.00	0.00%
001.2090.5261.000	RESIDENTIAL CLEANUP	0.00	0.00	0.00	34,537.00	34,537.00	0.00	0.00%
001.2090.5331.000	PAYMENTS-OTHER ENTITIES	110,208.00	110,208.00	55,104.00	110,208.00	110,208.00	0.00	0.00%
001.2090.5342.000	CONTRACT-OUTSIDE HELP	1,568.90	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
001.2090.5600.000	OPERATING SUPPLIES	0.00	0.00	0.00	355.00	355.00	0.00	0.00%
	Total Expense:	114,637.30	113,317.35	56,662.30	150,600.00	150,600.00	0.00	0.00%
	Total Function: 2090 - Garbage:	37,650.56	39,530.07	17,009.53	0.00	0.00	0.00	0.00%
Function: 2095 - Mosquito/Pest Control								
Revenue								
001.2095.4821.000	MOSQUITO/PEST CONTROL	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
	Total Revenue:	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
Expense								
001.2095.5600.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2095.5616.000	MOSQUITO SPRAYING	0.00	0.00	3,188.40	2,000.00	2,000.00	0.00	0.00%
	Total Expense:	0.00	0.00	3,188.40	2,000.00	2,000.00	0.00	0.00%
	Total Function: 2095 - Mosquito/Pest Control:	2,000.00	0.00	-1,188.40	0.00	0.00	0.00	0.00%
Function: 2900 - Other Public Works								
Revenue								
001.2900.4266.000	DEMOL,MOVING,ENCROACHMN	305.00	375.00	250.00	250.00	250.00	0.00	0.00%
001.2900.4271.000	SEPTIC TANK INSTALLATION	44.00	22.00	66.00	66.00	44.00	-22.00	-33.33%
001.2900.4491.000	MAPS/BLUE PRTS/SALES/CHRG	77.00	14.00	28.00	28.00	14.00	-14.00	-50.00%
001.2900.4492.000	PUBLIC WORKS MISC. CHARGES	42.00	694.90	1,266.53	1,267.00	42.00	-1,225.00	-96.69%
	Total Revenue:	468.00	1,105.90	1,610.53	1,611.00	350.00	-1,261.00	-78.27%
	Total Function: 2900 - Other Public Works:	468.00	1,105.90	1,610.53	1,611.00	350.00	-1,261.00	-78.27%

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Function: 3040 - Health Regulation & Inspections								
Expense								
001.3040.5192.010	UNEMPLOYMENT - NON UNION	0.00	0.00	11,830.00	11,830.00	0.00	-11,830.00	-100.00%
Total Expense:		0.00	0.00	11,830.00	11,830.00	0.00	-11,830.00	-100.00%
Total Function: 3040 - Health Regulation & Inspections:		0.00	0.00	11,830.00	11,830.00	0.00	-11,830.00	-100.00%
Function: 3900 - Other Social Services								
Revenue								
001.3900.4474.000	SENIOR CITIZENS BOARD	535.64	0.00	0.00	0.00	0.00	0.00	0.00%
001.3900.4492.000	SENIOR CTZN MISC CHRGS	526.70	1,264.08	105.34	106.00	0.00	-106.00	-100.00%
001.3900.4620.000	SENIOR CITIZENS RENT	7,902.66	8,839.48	4,789.79	4,790.00	0.00	-4,790.00	-100.00%
001.3900.4875.000	RFDS/REIMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.3900.4878.000	REFUNDS/REMBURSEMENTS	0.00	300.00	5,457.79	5,460.00	0.00	-5,460.00	-100.00%
Total Revenue:		8,965.00	10,403.56	10,352.92	10,356.00	0.00	-10,356.00	-100.00%
Expense								
001.3900.5251.000	LICENSE & PERMITS	0.00	80.00	0.00	0.00	0.00	0.00	0.00%
001.3900.5290.000	INSURANCE - GENERAL	2,024.00	2,698.83	0.00	0.00	0.00	0.00	0.00%
001.3900.5300.000	INSURANCE - TORT LIAB	51.72	56.63	0.00	0.00	0.00	0.00	0.00%
001.3900.5342.000	CONTRACT-OUTSIDE HELP	1,325.60	1,363.76	237.56	240.00	0.00	-240.00	-100.00%
001.3900.5344.000	CONTRACT-MAINTENANCE	3,985.07	5,003.55	591.51	592.00	0.00	-592.00	-100.00%
001.3900.5410.000	REPAIRS & MAINTENANCE	347.50	2,438.23	49.00	49.00	0.00	-49.00	-100.00%
001.3900.5450.000	TELEPHONE/OTHR COMMNCTN	1,133.97	1,082.23	256.41	255.00	0.00	-255.00	-100.00%
001.3900.5480.000	UTILITIES	-166.43	0.00	0.00	0.00	0.00	0.00	0.00%
001.3900.5481.000	ELECTRICITY	19,964.53	23,797.03	8,939.40	8,940.00	0.00	-8,940.00	-100.00%
001.3900.5482.000	NATURAL GAS	4,080.23	5,347.47	152.28	153.00	0.00	-153.00	-100.00%
001.3900.5485.000	STORM WATER FEES	289.60	186.69	0.00	132.00	0.00	-132.00	-100.00%
001.3900.5600.000	OPERATING SUPPLIES	637.95	1,205.62	336.10	337.00	0.00	-337.00	-100.00%
Total Expense:		33,673.74	43,260.04	10,562.26	10,698.00	0.00	-10,698.00	-100.00%
Total Function: 3900 - Other Social Services:		-24,708.74	-32,856.48	-209.34	-342.00	0.00	342.00	-100.00%
Function: 4010 - Library Services								
Revenue								
001.4010.4330.000	STATE GRANT	13,267.08	13,795.75	14,289.67	14,300.00	13,000.00	-1,300.00	-9.09%
001.4010.4330.310	STATE GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4350.000	AREA COMMUNITY LIBRARIES	125.00	36,167.37	36,167.73	36,000.00	35,966.00	-34.00	-0.09%
001.4010.4350.310	COUNTY CONTRIB-LIBRARY	36,377.62	0.36	0.00	0.00	0.00	0.00	0.00%
001.4010.4493.000	LIBRARY BOOK CHRGS	18,856.51	13,673.81	3,343.48	10,000.00	10,000.00	0.00	0.00%
001.4010.4550.000	LIBRARY FINES	19,098.48	17,143.36	7,208.04	16,000.00	16,000.00	0.00	0.00%
001.4010.4820.000	LIBRARY DONATIONS	274.06	0.00	0.00	500.00	3,300.00	2,800.00	560.00%
001.4010.4875.000	RFNDS/REIMB: LIBRARY	205.88	254.58	0.00	0.00	0.00	0.00	0.00%

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001.4010.4876.000	MISC REV	12,935.52	11,673.24	6,206.41	9,000.00	9,000.00	0.00	0.00%
001.4010.4876.310	MISC REV: LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4878.000	REFUNDS/REIMBURSEMENTS	0.00	8,126.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		101,140.15	100,834.47	67,215.33	85,800.00	87,266.00	1,466.00	1.71%
Expense								
001.4010.5010.010	REGULAR-NON UNION	470,974.06	488,457.56	239,346.09	507,084.00	509,252.00	2,168.00	0.43%
001.4010.5020.060	OVERTIME-PT REGULAR	0.00	0.00	20.61	0.00	0.00	0.00	0.00%
001.4010.5050.060	PART-TIME REGULAR	129,251.55	150,947.64	85,801.07	173,187.00	207,036.00	33,849.00	19.54%
001.4010.5060.010	TERM PAYOUTS-NON UNION	437.20	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5060.060	TERM PAYOUTS-PT REG	0.00	5.96	0.00	0.00	0.00	0.00	0.00%
001.4010.5061.010	RHSA PAYOUTS-NON UNION	0.00	0.00	26,857.56	26,858.00	0.00	-26,858.00	-100.00%
001.4010.5101.010	SOCIAL SECURITY-NON UNION	27,685.59	28,794.27	14,166.17	31,439.00	31,574.00	135.00	0.43%
001.4010.5101.060	SOCIAL SECURITY-PT REGULAR	7,997.47	9,359.11	5,320.90	10,738.00	12,836.00	2,098.00	19.54%
001.4010.5102.010	MEDICARE-NON UNION	6,474.87	6,734.21	3,313.11	7,353.00	7,384.00	31.00	0.42%
001.4010.5102.060	MEDICARE-PT REGULAR	1,870.45	2,188.91	1,244.51	2,511.00	3,002.00	491.00	19.55%
001.4010.5111.010	IPERS-NON UNION	42,080.76	43,619.31	22,594.31	47,869.00	48,073.00	204.00	0.43%
001.4010.5111.060	IPERS-PT REGULAR	11,517.44	13,479.56	8,101.49	16,349.00	19,544.00	3,195.00	19.54%
001.4010.5121.010	GRP INSUR-NON UNION	77,919.60	73,302.70	35,378.40	72,570.00	78,360.00	5,790.00	7.98%
001.4010.5122.000	RETIRES GRP HLTH INS	9,288.00	9,288.00	4,386.00	9,288.00	10,286.00	998.00	10.75%
001.4010.5123.010	WORKCOMP-NON UNION	1,035.12	730.07	244.64	758.00	761.00	3.00	0.40%
001.4010.5123.060	WORKCOMP-PT REGULAR	283.67	225.56	78.87	259.00	310.00	51.00	19.69%
001.4010.5151.000	PHYSICALS/IMMUNIZATIONS	659.68	156.52	459.50	0.00	0.00	0.00	0.00%
001.4010.5210.000	ADVERTISING & LEGAL PUB	885.84	600.87	515.12	400.00	400.00	0.00	0.00%
001.4010.5215.000	BANK CHARGES	662.42	692.74	375.48	700.00	700.00	0.00	0.00%
001.4010.5216.000	BACKGROUND CHECKS	120.00	0.00	40.00	120.00	120.00	0.00	0.00%
001.4010.5251.000	LICENSE & PERMITS	751.00	1,201.24	0.00	1,000.00	1,000.00	0.00	0.00%
001.4010.5280.000	DUES, MEMBER, SUBSCRIPTN	959.95	1,224.00	243.95	1,000.00	1,000.00	0.00	0.00%
001.4010.5290.000	INSURANCE - GENERAL	5,659.04	7,863.32	0.00	5,616.00	5,616.00	0.00	0.00%
001.4010.5300.000	INSURANCE - TORT LIAB	2,330.52	2,249.10	0.00	2,376.00	2,376.00	0.00	0.00%
001.4010.5342.000	CONTRACT-OUTSIDE HELP	28,845.68	25,680.67	14,283.87	28,600.00	28,600.00	0.00	0.00%
001.4010.5343.000	CONTRACT-PROMOTIONS/PGM	6,000.38	7,953.28	1,195.00	7,500.00	7,500.00	0.00	0.00%
001.4010.5344.000	CONTRACT-MAINTENANCE	18,261.43	21,865.27	7,207.17	18,500.00	18,500.00	0.00	0.00%
001.4010.5347.000	CONTRACT-SOFTWARE MAINT	15,247.90	10,179.14	9,797.30	13,604.00	13,604.00	0.00	0.00%
001.4010.5360.000	POSTAGE & SHIPPING	3,651.72	3,851.36	108.52	4,000.00	4,000.00	0.00	0.00%
001.4010.5370.000	PRINTING & BINDING	0.00	191.95	170.35	200.00	200.00	0.00	0.00%
001.4010.5380.000	RENTS & LEASES	360.00	360.00	0.00	400.00	400.00	0.00	0.00%
001.4010.5386.000	CONTRACT LAWN CARE	1,090.00	4,890.76	2,365.00	3,400.00	3,400.00	0.00	0.00%
001.4010.5410.000	REPAIRS & MAINTENANCE	25,189.40	16,614.59	1,667.99	14,500.00	14,500.00	0.00	0.00%
001.4010.5450.000	TELEPHONE/OTHR COMMNCTN	6,468.93	6,772.74	3,066.20	6,800.00	6,800.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Account Number								
001.4010.5460.000	CONFERENCE EXPENSE	1,658.24	1,525.35	1,486.98	2,500.00	2,500.00	0.00	0.00%
001.4010.5461.000	TRAVEL-AIRFARE	0.00	1,427.68	301.60	0.00	0.00	0.00	0.00%
001.4010.5462.000	TRAVEL-OTHER	0.00	832.10	210.48	1,500.00	1,500.00	0.00	0.00%
001.4010.5464.000	TRAVEL-PER DIEM	24.09	667.37	302.36	750.00	750.00	0.00	0.00%
001.4010.5465.000	TRAVEL - HOTEL/MOTEL	253.28	3,327.18	879.09	4,000.00	4,000.00	0.00	0.00%
001.4010.5470.000	TRAINING	0.00	304.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5472.000	MILEAGE REIMBURSE	657.90	1,291.90	44.46	750.00	750.00	0.00	0.00%
001.4010.5481.000	ELECTRICITY	37,100.91	36,021.33	21,345.32	36,500.00	36,500.00	0.00	0.00%
001.4010.5482.000	NATURAL GAS	4,957.02	7,370.48	519.33	7,500.00	7,500.00	0.00	0.00%
001.4010.5485.000	STORM WATER FEES	1,158.40	1,100.79	0.00	1,053.00	1,053.00	0.00	0.00%
001.4010.5600.000	OPERATING SUPPLIES	33,879.03	18,254.41	13,003.51	28,500.00	28,500.00	0.00	0.00%
001.4010.5601.000	PROMOTION/PROGRAM SPPLY	3,540.29	2,808.39	938.23	1,000.00	1,000.00	0.00	0.00%
001.4010.5605.000	OFFICE SUPPLIES	3,244.38	2,761.55	1,738.06	2,600.00	2,600.00	0.00	0.00%
001.4010.5611.000	BLDG,GRD OPER/MAINT SPly	0.00	246.00	1,460.51	0.00	0.00	0.00	0.00%
001.4010.5612.000	COMPUTER COMPONENTS	558.60	364.66	385.39	500.00	500.00	0.00	0.00%
001.4010.5703.000	MINOR COMPUTER	12,166.34	6,875.93	2,347.89	8,000.00	8,000.00	0.00	0.00%
001.4010.5704.000	MINOR SOFTWARE <\$5,000	156.60	10,366.00	325.00	0.00	0.00	0.00	0.00%
001.4010.5718.000	MINOR EQUIP, UNCLASSIFIED	24,348.82	13,483.82	1,242.41	13,930.00	13,930.00	0.00	0.00%
001.4010.5730.000	REFERENCE MATERIALS	29,726.87	6,570.01	3,518.38	8,500.00	8,500.00	0.00	0.00%
001.4010.5731.000	LIBRARY PERIODICALS	14,318.35	15,289.28	12,488.38	15,000.00	15,000.00	0.00	0.00%
001.4010.5732.000	LIBRARY BOOKS, FILM RCRD	101,856.77	109,585.36	40,064.71	105,000.00	105,000.00	0.00	0.00%
001.4010.5734.000	LOST BOOKS	9,069.87	7,041.68	5,828.83	11,100.00	11,100.00	0.00	0.00%
001.4010.5735.000	LOST DVD	379.61	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5736.000	LIBRARY DATABASES	0.00	13,037.52	6,140.12	16,500.00	16,500.00	0.00	0.00%
001.4010.5741.000	COMPUTER SOFTWARE > 5,000	12,244.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5980.000	REFUNDS/REIMB	654.01	629.31	189.77	0.00	0.00	0.00	0.00%
Total Expense:		1,195,913.05	1,200,662.51	603,109.99	1,280,162.00	1,302,317.00	22,155.00	1.73%
Total Function: 4010 - Library Services:		-1,094,772.90	-1,099,828.04	-535,894.66	-1,194,362.00	-1,215,051.00	-20,689.00	1.73%
Function: 4020 - Museum, Band, Theater								
Expense								
001.4020.5251.000	LICENSE & PERMITS	333.66	0.00	0.00	0.00	0.00	0.00	0.00%
001.4020.5331.000	PAYMENTS-OTHER ENTITIES	15,577.79	6,697.97	0.00	11,000.00	11,000.00	0.00	0.00%
001.4020.5600.000	OPERATING SUPPLIES	267.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		16,178.45	6,697.97	0.00	11,000.00	11,000.00	0.00	0.00%
Total Function: 4020 - Museum, Band, Theater:		16,178.45	6,697.97	0.00	11,000.00	11,000.00	0.00	0.00%
Function: 4030 - Parks								
Revenue								
001.4030.4264.000	TERRACE TREE PERMITS	25.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
001.4030.4472.000	PARK FEES & RENTALS	66,150.56	61,249.81	29,915.57	60,000.00	60,000.00	0.00	0.00%
001.4030.4473.000	RECREATION FEES	8,709.71	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.4492.000	P&R MISC CHRGS	1,597.45	5,388.76	0.00	0.00	0.00	0.00	0.00%
001.4030.4875.000	RFNDS/REIMB: P&R	9,187.41	1,669.06	938.09	2,000.00	2,000.00	0.00	0.00%
001.4030.4878.000	REFUNDS/REIMBURSEMENTS	0.00	50.00	102.46	0.00	0.00	0.00	0.00%
Total Revenue:		85,670.13	68,357.63	30,956.12	62,000.00	62,000.00	0.00	0.00%
Expense								
001.4030.5010.010	REGULAR-NON UNION	148,113.77	155,437.06	50,779.51	163,396.00	131,494.00	-31,902.00	-19.52%
001.4030.5010.090	REGULAR-P&R UNION	152,002.54	156,089.00	71,827.34	140,142.00	185,925.00	45,783.00	32.67%
001.4030.5020.090	OVERTIME-P&R UNION	1,558.92	1,432.50	0.00	1,500.00	1,500.00	0.00	0.00%
001.4030.5030.070	PART-TIME TEMPORARY	16,629.51	5,429.38	12,851.95	27,080.00	27,080.00	0.00	0.00%
001.4030.5056.040	OTHR DEPT-PPME UNION	5,026.94	1,503.56	430.78	0.00	0.00	0.00	0.00%
001.4030.5060.010	TERM PAYOUTS-NON UNION	0.00	0.00	5,486.70	0.00	0.00	0.00	0.00%
001.4030.5101.010	SOCIAL SECURITY-NON UNION	9,091.56	9,548.11	3,437.56	10,137.00	8,153.00	-1,984.00	-19.57%
001.4030.5101.040	SOCIAL SECURITY-PPME UNION	305.41	90.30	26.60	0.00	0.00	0.00	0.00%
001.4030.5101.070	SOCIAL SECURITY-PT TEMP	1,031.05	336.65	796.81	1,679.00	1,679.00	0.00	0.00%
001.4030.5101.090	SOCIAL SECURITY-P&R UNION	8,692.64	9,020.21	4,174.90	8,614.00	11,527.00	2,913.00	33.82%
001.4030.5102.010	MEDICARE-NON UNION	2,126.21	2,232.88	804.03	2,370.00	1,907.00	-463.00	-19.54%
001.4030.5102.040	MEDICARE-PPME UNION	71.43	21.13	6.22	0.00	0.00	0.00	0.00%
001.4030.5102.070	MEDICARE-TEMPORARY	241.15	78.73	186.38	393.00	393.00	0.00	0.00%
001.4030.5102.090	MEDICARE-P&R UNION	2,032.90	2,109.40	976.40	2,064.00	2,696.00	632.00	30.62%
001.4030.5111.010	IPERS-NON UNION	13,223.23	13,880.67	4,793.60	15,425.00	12,413.00	-3,012.00	-19.53%
001.4030.5111.040	IPERS-PPME UNION	448.90	134.27	40.65	0.00	0.00	0.00	0.00%
001.4030.5111.070	IPERS-PT TEMP	356.56	0.00	15.72	0.00	0.00	0.00	0.00%
001.4030.5111.090	IPERS-P&R UNION	13,713.01	14,066.91	6,780.51	12,996.00	17,551.00	4,555.00	35.05%
001.4030.5121.010	GRP INSUR-NON UNION	6,173.29	6,252.91	2,946.64	6,649.00	11,601.00	4,952.00	74.48%
001.4030.5121.040	GRP INSUR-PPME UNION	259.00	128.79	0.00	0.00	0.00	0.00	0.00%
001.4030.5121.090	GRP INSUR-P&R UNION	39,722.08	37,479.68	16,090.37	34,269.00	45,916.00	11,647.00	33.99%
001.4030.5122.000	RETIRES GRP HLTH INS	15,222.00	10,062.00	4,644.00	9,288.00	10,286.00	998.00	10.75%
001.4030.5123.010	WORKCOMP-NON UNION	2,964.41	2,000.96	549.04	4,258.00	3,385.00	-873.00	-20.50%
001.4030.5123.040	WORKCOMP-PPME UNION	144.12	30.43	5.11	0.00	0.00	0.00	0.00%
001.4030.5123.070	WORKCOMP-TEMPORARY	662.99	139.75	200.34	697.00	697.00	0.00	0.00%
001.4030.5123.090	WORKCOMP-P&R UNION	6,152.60	4,060.52	1,120.75	4,246.00	4,786.00	540.00	12.72%
001.4030.5132.000	CLOTHING EXPENSE	1,719.30	2,369.30	646.57	2,000.00	2,000.00	0.00	0.00%
001.4030.5132.010	CLOTHING EXPENSES NON UNIOI	176.95	257.44	204.95	200.00	200.00	0.00	0.00%
001.4030.5151.000	PHYSICALS/IMMUNIZATIONS	1,393.92	44.00	0.00	500.00	500.00	0.00	0.00%
001.4030.5192.070	UNEMPLOYMENT-TEMPORARY	4,726.77	0.00	1,521.33	5,000.00	5,000.00	0.00	0.00%
001.4030.5210.000	ADVERTISING & LEGAL PUB	0.00	54.00	0.00	500.00	0.00	-500.00	-100.00%
001.4030.5216.000	BACKGROUND CHECKS	155.60	140.85	0.00	150.00	150.00	0.00	0.00%

Budget Comparison Report

				Comparison 1 Budget		Comparison 1 to Parent Budget	%
		Parent Budget				Increase / (Decrease)	
Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	
001.4030.5230.000	CONSULTING & PROF FEES	0.00	1,850.00	1,500.00	5,000.00	5,000.00	0.00 0.00%
001.4030.5231.000	ACCOUNTING FEES	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
001.4030.5233.000	ENGINEERING FEES	0.00	0.00	1,382.00	1,400.00	0.00	-1,400.00 -100.00%
001.4030.5251.000	LICENSE & PERMITS	78.00	0.00	153.00	100.00	100.00	0.00 0.00%
001.4030.5280.000	DUES, MEMBER, SUBSCRIPTN	310.00	804.99	95.00	250.00	400.00	150.00 60.00%
001.4030.5290.000	INSURANCE - GENERAL	5,128.74	7,855.00	0.00	20,000.00	20,000.00	0.00 0.00%
001.4030.5300.000	INSURANCE - TORT LIAB	5,461.83	5,069.83	0.00	4,320.00	4,320.00	0.00 0.00%
001.4030.5339.000	MEDICAL CLAIMS PAID BY CITY	0.00	513.12	97.44	0.00	0.00	0.00 0.00%
001.4030.5342.000	CONTRACT-OUTSIDE HELP	36,263.43	14,538.69	8,978.13	10,000.00	10,000.00	0.00 0.00%
001.4030.5344.000	CONTRACT-MAINTENANCE	849.31	250.09	77.23	1,900.00	1,900.00	0.00 0.00%
001.4030.5360.000	POSTAGE & SHIPPING	37.00	6.65	5.92	50.00	0.00	-50.00 -100.00%
001.4030.5370.000	PRINTING & BINDING	247.40	2,889.77	0.00	0.00	0.00	0.00 0.00%
001.4030.5380.000	RENTS & LEASES	180.00	380.00	0.00	400.00	400.00	0.00 0.00%
001.4030.5386.000	CONTRACT LAWN CARE	5,945.00	21,430.00	19,140.00	36,000.00	36,000.00	0.00 0.00%
001.4030.5410.000	REPAIRS & MAINTENANCE	3,484.49	2,117.21	3,961.25	4,500.00	4,500.00	0.00 0.00%
001.4030.5440.000	TAXES PAID	0.00	0.00	1.00	0.00	0.00	0.00 0.00%
001.4030.5450.000	TELEPHONE/OTHR COMMNCTN	242.97	301.11	182.60	350.00	350.00	0.00 0.00%
001.4030.5460.000	CONFERENCE EXPENSE	1,509.12	854.90	610.00	1,500.00	1,500.00	0.00 0.00%
001.4030.5465.000	TRAVEL- HOTEL/MOTEL	0.00	0.00	411.69	0.00	0.00	0.00 0.00%
001.4030.5480.000	UTILITIES	0.00	0.00	388.23	0.00	0.00	0.00 0.00%
001.4030.5481.000	ELECTRICITY	17,561.71	17,000.70	11,374.89	18,000.00	18,000.00	0.00 0.00%
001.4030.5482.000	NATURAL GAS	1,768.81	2,247.93	1,056.39	2,600.00	2,600.00	0.00 0.00%
001.4030.5484.000	PROPANE	0.00	0.00	14.86	0.00	0.00	0.00 0.00%
001.4030.5485.000	STORM WATER FEES	5,647.56	6,065.18	0.00	6,000.00	6,000.00	0.00 0.00%
001.4030.5489.000	SAFETY EQUIP/SUPPLIE	668.39	283.24	296.00	500.00	500.00	0.00 0.00%
001.4030.5562.000	GROUPS EQUIP MAINT SPLY	1,855.07	1,966.15	1,028.04	3,500.00	3,500.00	0.00 0.00%
001.4030.5565.000	VEHICLE OPER/MAINT SPLY	3,335.85	2,380.31	413.18	4,000.00	4,000.00	0.00 0.00%
001.4030.5570.000	VEHICLE GAS	3,301.47	7,470.68	4,546.47	6,000.00	6,000.00	0.00 0.00%
001.4030.5570.010	VEHICLE GAS	2,004.17	0.00	0.00	0.00	0.00	0.00 0.00%
001.4030.5571.000	VEHICLE DIESEL FUEL	4,255.53	3,816.59	2,690.77	4,500.00	4,500.00	0.00 0.00%
001.4030.5600.000	OPERATING SUPPLIES	434.85	1,022.52	321.89	800.00	800.00	0.00 0.00%
001.4030.5605.000	OFFICE SUPPLIES	63.99	182.33	69.29	0.00	0.00	0.00 0.00%
001.4030.5609.000	AGRICULTURAL SUPPLIES	473.63	1,028.56	62.56	1,300.00	1,300.00	0.00 0.00%
001.4030.5611.000	BLDG,GRD OPER/MAINT SPLY	18,393.06	23,230.78	5,479.12	17,000.00	20,000.00	3,000.00 17.65%
001.4030.5612.000	COMPUTER COMPONENTS	83.07	369.97	69.95	200.00	0.00	-200.00 -100.00%
001.4030.5703.000	MINOR COMPUTER	440.22	0.00	0.00	0.00	0.00	0.00 0.00%
001.4030.5718.000	MINOR EQUIP, UNCLASSIFIED	1,975.11	6,894.83	7,204.60	7,000.00	7,000.00	0.00 0.00%
Total Expense:		576,138.54	567,252.52	262,956.26	610,723.00	645,509.00	34,786.00 5.70%
Total Function: 4030 - Parks:		-490,468.41	-498,894.89	-232,000.14	-548,723.00	-583,509.00	-34,786.00 6.34%

Budget Comparison Report

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					Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
Function: 4040 - Recreation								
Revenue								
001.4040.4470.000	GIFT CERTIFICATES	0.00	194.38	-1.45	0.00	0.00	0.00	0.00%
001.4040.4472.000	PARK FEES & RENTALS	55.68	0.00	0.00	0.00	0.00	0.00	0.00%
001.4040.4473.000	RECREATION FEES	11,979.51	20,373.85	3,435.61	6,000.00	6,000.00	0.00	0.00%
001.4040.4875.000	P&R REFUNDS & REIMBURSMEN	-200.00	710.23	215.58	0.00	0.00	0.00	0.00%
	Total Revenue:	11,835.19	21,278.46	3,649.74	6,000.00	6,000.00	0.00	0.00%
Expense								
001.4040.5010.010	REGULAR-NON UNION	23,379.31	24,292.62	11,487.88	24,956.00	99,159.00	74,203.00	297.34%
001.4040.5010.090	REGULAR-P&R UNION	295.37	290.94	0.00	1,489.00	0.00	-1,489.00	-100.00%
001.4040.5030.070	PART-TIME TEMPORARY	8,156.55	22,979.02	3,966.88	19,554.00	22,120.00	2,566.00	13.12%
001.4040.5060.010	TERM PAYOUTS-NON UNION	0.00	0.00	342.92	0.00	0.00	0.00	0.00%
001.4040.5101.010	SOCIAL SECURITY-NON UNION	1,340.81	1,428.89	692.26	1,548.00	6,148.00	4,600.00	297.16%
001.4040.5101.070	SOCIAL SECURITY-PT TEMP	502.10	1,424.69	245.92	1,171.00	1,371.00	200.00	17.08%
001.4040.5101.090	SOCIAL SECURITY-P&R UNION	17.00	16.68	0.00	134.00	0.00	-134.00	-100.00%
001.4040.5102.010	MEDICARE-NON UNION	313.65	334.33	161.90	363.00	1,438.00	1,075.00	296.14%
001.4040.5102.070	MEDICARE-TEMPORARY	117.41	333.25	57.50	274.00	321.00	47.00	17.15%
001.4040.5102.090	MEDICARE-P&R UNION	3.97	3.90	0.00	31.00	0.00	-31.00	-100.00%
001.4040.5111.010	IPERS-NON UNION	2,084.44	2,169.27	1,084.56	2,356.00	9,361.00	7,005.00	297.33%
001.4040.5111.070	IPERS-PT TEMP	214.16	241.69	251.45	0.00	0.00	0.00	0.00%
001.4040.5111.090	IPERS-P&R UNION	26.36	25.98	0.00	192.00	0.00	-192.00	-100.00%
001.4040.5121.010	GRP INSUR-NON UNION	2,702.86	2,697.38	1,418.43	2,731.00	14,029.00	11,298.00	413.69%
001.4040.5121.090	GRP INSUR-P&R UNION	73.83	74.75	0.00	490.00	0.00	-490.00	-100.00%
001.4040.5123.010	WORKCOMP-NON UNION	272.52	134.16	61.87	651.00	2,553.00	1,902.00	292.17%
001.4040.5123.070	WORKCOMP-TEMPORARY	275.43	593.75	61.82	519.00	569.00	50.00	9.63%
001.4040.5123.090	WORKCOMP-P&R UNION	11.91	7.49	0.00	86.00	0.00	-86.00	-100.00%
001.4040.5132.000	CLOTHING EXPENSE	198.96	0.00	0.00	200.00	200.00	0.00	0.00%
001.4040.5210.000	ADVERTISING & LEGAL PUB	1,418.43	1,611.73	162.39	1,000.00	0.00	-1,000.00	-100.00%
001.4040.5216.000	BACKGROUND CHECKS	0.00	0.00	0.00	50.00	50.00	0.00	0.00%
001.4040.5251.000	LICENSE & PERMITS	371.14	0.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5280.000	DUES, MEMBER, SUBSCRIPTN	195.00	700.50	523.00	750.00	750.00	0.00	0.00%
001.4040.5342.000	CONTRACT-OUTSIDE HELP	1,396.95	0.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5344.000	CONTRACT-MAINTENANCE	0.00	0.00	0.00	1,900.00	1,900.00	0.00	0.00%
001.4040.5354.000	RECR SRV-UMPIRES	1,250.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5357.000	RECR SRV-ADMISSION	0.00	88.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5358.000	RECR SRV-INSTRUCTR	10,727.50	9,630.10	1,860.00	10,000.00	11,000.00	1,000.00	10.00%
001.4040.5360.000	POSTAGE & SHIPPING	6.45	2.66	3.10	100.00	100.00	0.00	0.00%
001.4040.5370.000	PRINTING & BINDING	4,529.15	900.00	0.00	900.00	900.00	0.00	0.00%
001.4040.5380.000	RENTS & LEASES	0.00	0.00	170.00	100.00	100.00	0.00	0.00%

Budget Comparison Report

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				Parent Budget				%
Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
001.4040.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
001.4040.5450.000	TELEPHONE/OTHR COMMNCTN	2,294.88	1,185.19	182.60	1,200.00	1,200.00	0.00	0.00%
001.4040.5460.000	CONFERENCE EXPENSE	466.60	100.00	639.36	1,750.00	1,750.00	0.00	0.00%
001.4040.5600.000	OPERATING SUPPLIES	1,147.71	273.94	604.53	500.00	500.00	0.00	0.00%
001.4040.5601.000	PROMOTION/PROGRAM SPPLY	688.96	723.07	170.38	400.00	400.00	0.00	0.00%
001.4040.5605.000	OFFICE SUPPLIES	0.00	201.16	0.00	1,000.00	1,000.00	0.00	0.00%
001.4040.5611.000	BLDG,GRD OPER/MAINT SPly	0.00	7.08	0.00	200.00	200.00	0.00	0.00%
001.4040.5612.000	COMPUTER COMPONENTS	24.05	100.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5613.000	MERCHANDISE FOR RESALE	11,776.61	3,456.13	457.00	4,000.00	4,000.00	0.00	0.00%
001.4040.5618.000	RM-ASHPALT	0.00	1,462.50	0.00	0.00	0.00	0.00	0.00%
001.4040.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	305.04	0.00	200.00	200.00	0.00	0.00%
Total Expense:		76,280.07	77,795.89	24,605.75	80,895.00	181,419.00	100,524.00	124.26%
Total Function: 4040 - Recreation:		-64,444.88	-56,517.43	-20,956.01	-74,895.00	-175,419.00	-100,524.00	134.22%
Function: 4041 - Community Schools								
Revenue								
001.4041.4330.000	STATE GRANT	0.00	12,382.05	12,216.40	14,000.00	14,000.00	0.00	0.00%
001.4041.4350.000	LOCAL CONTRIBUTIONS, GRANT,	0.00	0.00	11,080.41	65,000.00	65,000.00	0.00	0.00%
001.4041.4479.000	YOUTH REC FEES	115,044.23	174,935.28	41,043.34	80,000.00	80,000.00	0.00	0.00%
001.4041.4820.000	COMM SCHOOL DONATIONS	100.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		115,144.23	187,317.33	64,340.15	159,000.00	159,000.00	0.00	0.00%
Expense								
001.4041.5010.010	REGULAR-NON UNION	64,442.54	66,889.43	34,423.11	68,998.00	73,541.00	4,543.00	6.58%
001.4041.5030.070	PART-TIME TEMPORARY	52,009.84	55,945.54	39,338.95	64,600.00	64,600.00	0.00	0.00%
001.4041.5101.010	SOCIAL SECURITY-NON UNION	3,442.32	3,611.29	1,870.34	4,282.00	4,560.00	278.00	6.49%
001.4041.5101.070	SOCIAL SECURITY-PT TEMP	3,224.58	3,468.63	2,439.07	4,005.00	4,005.00	0.00	0.00%
001.4041.5102.010	MEDICARE-NON UNION	805.05	844.56	437.42	1,001.00	1,066.00	65.00	6.49%
001.4041.5102.070	MEDICARE-TEMPORARY	754.18	811.29	570.40	937.00	937.00	0.00	0.00%
001.4041.5111.010	IPERS-NON UNION	5,752.50	5,973.19	3,249.66	6,513.00	6,942.00	429.00	6.59%
001.4041.5111.070	IPERS-PT TEMP	284.16	723.07	466.91	0.00	0.00	0.00	0.00%
001.4041.5121.010	GRP INSUR-NON UNION	11,614.76	11,614.77	5,714.48	11,818.00	12,863.00	1,045.00	8.84%
001.4041.5123.010	WORKCOMP-NON UNION	2,232.74	1,547.23	467.23	1,784.00	1,893.00	109.00	6.11%
001.4041.5123.070	WORKCOMP-TEMPORARY	1,902.60	1,445.56	613.25	1,663.00	1,663.00	0.00	0.00%
001.4041.5132.000	CLOTHING EXPENSE	198.96	0.00	208.50	300.00	300.00	0.00	0.00%
001.4041.5210.000	ADVERTISING & LEGAL PUB	412.00	25.49	0.00	500.00	500.00	0.00	0.00%
001.4041.5216.000	BACKGROUND CHECKS	215.10	615.10	35.85	500.00	500.00	0.00	0.00%
001.4041.5251.000	LICENSE & PERMITS	0.00	107.10	0.00	100.00	100.00	0.00	0.00%
001.4041.5280.000	DUES, MEMBER, SUBSCRIPTN	417.10	100.00	0.00	150.00	150.00	0.00	0.00%
001.4041.5331.000	PAYMENTS-OTHER ENTITIES	1,230.00	8,654.26	8,424.60	9,000.00	9,000.00	0.00	0.00%

Budget Comparison Report

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		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Account Number								
001.4041.5342.000	CONTRACT-OUTSIDE HELP	275.00	699.00	351.00	500.00	500.00	0.00	0.00%
001.4041.5357.000	RECR SRV-ADMISSION	7,404.66	11,698.83	11,088.62	15,000.00	15,000.00	0.00	0.00%
001.4041.5358.000	RECR SRV-INSTRUCTR	1,850.50	1,740.00	0.00	0.00	2,000.00	2,000.00	0.00%
001.4041.5360.000	POSTAGE & SHIPPING	0.00	7.20	0.00	100.00	100.00	0.00	0.00%
001.4041.5370.000	PRINTING & BINDING	1,089.90	1,180.00	0.00	500.00	500.00	0.00	0.00%
001.4041.5380.000	RENTS & LEASES	0.00	0.00	255.00	600.00	600.00	0.00	0.00%
001.4041.5410.000	REPAIRS & MAINTENANCE	531.36	0.00	0.00	0.00	0.00	0.00	0.00%
001.4041.5450.000	TELEPHONE/OTHER COMMUNCT	0.00	0.00	51.02	100.00	100.00	0.00	0.00%
001.4041.5460.000	CONFERENCE EXPENSE	0.00	263.15	0.00	0.00	200.00	200.00	0.00%
001.4041.5465.000	TRAVEL - HOTEL/MOTEL	0.00	630.14	0.00	0.00	0.00	0.00	0.00%
001.4041.5600.000	OPERATING SUPPLIES	432.38	4,226.92	685.59	750.00	750.00	0.00	0.00%
001.4041.5601.000	PROMOTION/PROGRAM SPPLY	6,966.44	8,717.42	5,995.65	9,000.00	9,000.00	0.00	0.00%
001.4041.5613.000	MERCHANDISE FOR RESALE	2,863.32	2,568.98	1,340.13	3,000.00	3,000.00	0.00	0.00%
001.4041.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	589.98	0.00	0.00	0.00	0.00	0.00%
Total Expense:		170,351.99	194,698.13	118,026.78	205,701.00	214,370.00	8,669.00	4.21%
Total Function: 4041 - Community Schools:		-55,207.76	-7,380.80	-53,686.63	-46,701.00	-55,370.00	-8,669.00	18.56%
Function: 4045 - Swimming Pools								
Revenue								
001.4045.4474.000	GIFT CERTIFICATES	0.00	485.95	0.00	0.00	0.00	0.00	0.00%
001.4045.4474.002	AQUATIC CTR FEES, DAILY	54,424.88	62,049.65	39,511.54	60,000.00	65,000.00	5,000.00	8.33%
001.4045.4474.003	AQUATIC IND POOL PASS	-2.37	0.00	0.00	0.00	0.00	0.00	0.00%
001.4045.4474.004	AQUATIC POOL PASS	21,383.52	23,641.33	2,916.21	24,000.00	26,000.00	2,000.00	8.33%
001.4045.4474.005	AQUATIC SCAN CARD	4,659.09	5,400.11	1,998.36	6,000.00	6,000.00	0.00	0.00%
001.4045.4474.006	AQUATIC SWIM TICKETS	1,493.33	1,922.78	835.16	2,000.00	2,000.00	0.00	0.00%
001.4045.4474.007	AQUATIC FEES FRM TAX	1,910.03	1,430.61	0.00	1,400.00	1,400.00	0.00	0.00%
001.4045.4474.008	SWIMMING LESSON FEES	10,831.60	11,139.56	3,847.21	12,000.00	14,000.00	2,000.00	16.67%
001.4045.4474.009	AQUATIC POOL RENTALS	658.54	4,503.67	574.42	5,000.00	5,000.00	0.00	0.00%
001.4045.4820.000	AQUATIC DONATIONS	533.58	1,015.00	0.00	0.00	0.00	0.00	0.00%
001.4045.4823.000	MEMORIAL BOOK DONATIONS	275.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4045.4875.000	RFNDS/REIMB: POOLS	97.75	0.00	0.00	0.00	0.00	0.00	0.00%
001.4045.4875.480	RFNDS/REIMB: SR CNT	48.40	0.00	0.00	0.00	0.00	0.00	0.00%
001.4045.4876.000	MISC REV: POOLS	120.28	1,111.48	281.73	300.00	0.00	-300.00	-100.00%
Total Revenue:		96,433.63	112,700.14	49,964.63	110,700.00	119,400.00	8,700.00	7.86%
Expense								
001.4045.5010.010	REGULAR-NON UNION	11,887.27	13,132.10	4,467.73	13,208.00	0.00	-13,208.00	-100.00%
001.4045.5010.090	REGULAR-P&R UNION	1,987.29	5,933.73	807.23	4,870.00	5,061.00	191.00	3.92%
001.4045.5030.070	PART-TIME TEMPORARY	15,172.46	22,229.10	12,448.41	56,000.00	134,000.00	78,000.00	139.29%
001.4045.5060.010	TERM PAYOUTS-NON UNION	0.00	0.00	342.92	0.00	0.00	0.00	0.00%

Budget Comparison Report

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001.4045.5101.010	SOCIAL SECURITY-NON UNION	709.30	801.61	292.75	819.00	0.00	-819.00	-100.00%
001.4045.5101.070	SOCIAL SECURITY-PT TEMP	940.72	1,378.30	771.80	3,472.00	8,308.00	4,836.00	139.29%
001.4045.5101.090	SOCIAL SECURITY-P&R UNION	109.98	340.22	46.22	302.00	314.00	12.00	3.97%
001.4045.5102.010	MEDICARE-NON UNION	165.87	187.54	68.43	192.00	0.00	-192.00	-100.00%
001.4045.5102.070	MEDICARE-TEMPORARY	219.99	322.38	180.47	812.00	1,943.00	1,131.00	139.29%
001.4045.5102.090	MEDICARE-P&R UNION	25.72	79.62	10.80	71.00	73.00	2.00	2.82%
001.4045.5111.010	IPERS-NON UNION	1,059.86	1,172.71	421.77	1,247.00	0.00	-1,247.00	-100.00%
001.4045.5111.070	IPERS-PT TEMP	0.00	50.44	2.12	0.00	0.00	0.00	0.00%
001.4045.5111.090	IPERS-P&R UNION	177.48	529.91	76.19	460.00	478.00	18.00	3.91%
001.4045.5121.010	GRP INSUR-NON UNION	866.35	904.74	377.38	907.00	0.00	-907.00	-100.00%
001.4045.5121.090	GRP INSUR-P&R UNION	547.84	1,434.79	208.46	1,108.00	1,196.00	88.00	7.94%
001.4045.5123.010	WORKCOMP-NON UNION	66.81	65.60	16.79	345.00	0.00	-345.00	-100.00%
001.4045.5123.070	WORKCOMP-TEMPORARY	550.25	572.26	194.00	1,919.00	3,450.00	1,531.00	79.78%
001.4045.5123.090	WORKCOMP-P&R UNION	79.27	152.74	12.59	125.00	130.00	5.00	4.00%
001.4045.5132.000	CLOTHING EXPENSE	0.00	0.00	0.00	2,200.00	2,200.00	0.00	0.00%
001.4045.5210.000	ADVERTISING & LEGAL PUB	211.85	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
001.4045.5216.000	BACKGROUND CHECKS	71.70	59.75	23.90	600.00	600.00	0.00	0.00%
001.4045.5251.000	LICENSE & PERMITS	1,123.50	1,147.02	107.50	1,200.00	1,200.00	0.00	0.00%
001.4045.5290.000	INSURANCE - GENERAL	2,341.17	3,120.45	0.00	2,484.00	2,484.00	0.00	0.00%
001.4045.5300.000	INSURANCE - TORT LIAB	1,609.71	1,780.49	0.00	2,916.00	2,916.00	0.00	0.00%
001.4045.5331.000	PAYMENTS-OTHER ENTITIES	98,517.32	137,298.71	33,634.82	33,635.00	0.00	-33,635.00	-100.00%
001.4045.5342.000	CONTRACT-OUTSIDE HELP	2,869.24	4,171.26	1,448.50	9,500.00	9,500.00	0.00	0.00%
001.4045.5344.000	CONTRACT-MAINTENANCE	236.08	657.30	0.00	700.00	700.00	0.00	0.00%
001.4045.5370.000	PRINTING & BINDING	221.45	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.4045.5380.000	RENTS & LEASES	109.00	970.00	70.00	500.00	500.00	0.00	0.00%
001.4045.5386.000	CONTRACT LAWN CARE	0.00	0.00	3,450.00	4,050.00	4,050.00	0.00	0.00%
001.4045.5410.000	REPAIRS & MAINTENANCE	1,276.12	3,766.74	1,459.58	3,500.00	3,500.00	0.00	0.00%
001.4045.5450.000	TELEPHONE/OTHR COMMNCTN	716.11	787.64	365.05	700.00	700.00	0.00	0.00%
001.4045.5460.000	CONFERENCE EXPENSE	368.00	140.00	0.00	250.00	250.00	0.00	0.00%
001.4045.5481.000	ELECTRICITY	23,858.16	26,655.01	18,715.18	27,000.00	27,000.00	0.00	0.00%
001.4045.5482.000	NATURAL GAS	8,282.49	8,042.21	4,686.80	7,000.00	7,000.00	0.00	0.00%
001.4045.5600.000	OPERATING SUPPLIES	1,692.63	1,898.79	480.46	2,500.00	2,500.00	0.00	0.00%
001.4045.5601.000	PROMOTION/PROGRAM SPPLY	56.00	32.67	58.43	0.00	0.00	0.00	0.00%
001.4045.5605.000	OFFICE SUPPLIES	0.00	0.00	74.55	100.00	100.00	0.00	0.00%
001.4045.5607.000	CHEMICAL SPPLY	9,136.58	8,989.97	4,170.64	12,000.00	12,000.00	0.00	0.00%
001.4045.5611.000	BLDG,GRD OPER/MAINT SPLY	5,427.05	3,262.84	828.89	3,000.00	3,000.00	0.00	0.00%
001.4045.5613.000	MERCHANDISE FOR RESALE	0.00	0.00	28.29	0.00	0.00	0.00	0.00%
001.4045.5718.000	MINOR EQUIP, UNCLASSIFIED	4,468.00	2,842.97	1,999.72	4,000.00	4,000.00	0.00	0.00%

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001.4045.5980.000	REFUNDS/REIMB	0.00	45.96	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	197,158.62	254,957.57	92,348.37	206,692.00	242,153.00	35,461.00	17.16%
	Total Function: 4045 - Swimming Pools:	-100,724.99	-142,257.43	-42,383.74	-95,992.00	-122,753.00	-26,761.00	27.88%
Function: 4060 - Community Center								
Expense								
001.4060.5331.000	PAYMENTS-OTHER ENTITIES	76,760.00	76,759.92	44,776.64	76,760.00	100,000.00	23,240.00	30.28%
	Total Expense:	76,760.00	76,759.92	44,776.64	76,760.00	100,000.00	23,240.00	30.28%
	Total Function: 4060 - Community Center:	76,760.00	76,759.92	44,776.64	76,760.00	100,000.00	23,240.00	30.28%
Function: 4065 - Coliseum								
Expense								
001.4065.5290.000	INSURANCE - GENERAL	0.00	0.00	0.00	0.00	1,620.00	1,620.00	0.00%
001.4065.5300.000	INSURANCE - TORT LIAB	0.00	0.00	0.00	0.00	162.00	162.00	0.00%
001.4065.5344.000	CONTRACT-MAINTENANCE	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
001.4065.5360.000	POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	50.00	50.00	0.00%
001.4065.5450.000	TELEPHONE/OTHR COMMNCTN	0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00%
001.4065.5481.000	ELECTRICITY	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
001.4065.5482.000	NATURAL GAS	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
001.4065.5483.000	WATER	0.00	0.00	0.00	0.00	600.00	600.00	0.00%
	Total Expense:	0.00	0.00	0.00	0.00	11,632.00	11,632.00	0.00%
	Total Function: 4065 - Coliseum:	0.00	0.00	0.00	0.00	11,632.00	11,632.00	0.00%
Function: 5010 - Community Beautification								
Expense								
001.5010.5010.010	REGULAR-NON UNION	4,074.93	4,287.16	591.00	4,410.00	4,822.00	412.00	9.34%
001.5010.5010.090	REGULAR-P&R UNION	255.61	0.00	0.00	0.00	0.00	0.00	0.00%
001.5010.5060.010	TERM PAYOUTS-NON UNION	0.00	0.00	517.40	0.00	0.00	0.00	0.00%
001.5010.5101.010	SOCIAL SECURITY-NON UNION	252.88	266.30	69.13	274.00	299.00	25.00	9.12%
001.5010.5101.090	SOCIAL SECURITY-P&R UNION	15.33	0.00	0.00	0.00	0.00	0.00	0.00%
001.5010.5102.010	MEDICARE-NON UNION	59.08	62.37	16.14	63.00	70.00	7.00	11.11%
001.5010.5102.090	MEDICARE-P&R UNION	3.59	0.00	0.00	0.00	0.00	0.00	0.00%
001.5010.5111.010	IPERS-NON UNION	363.91	382.78	55.81	416.00	455.00	39.00	9.38%
001.5010.5111.090	IPERS-P&R UNION	22.83	0.00	0.00	0.00	0.00	0.00	0.00%
001.5010.5121.010	GRP INSUR-NON UNION	2.75	0.00	0.00	0.00	688.00	688.00	0.00%
001.5010.5121.090	GRP INSUR-P&R UNION	47.29	0.00	0.00	0.00	0.00	0.00	0.00%
001.5010.5123.010	WORKCOMP-NON UNION	10.38	6.44	1.04	116.00	124.00	8.00	6.90%
001.5010.5123.090	WORKCOMP-P&R UNION	10.19	0.00	0.00	0.00	0.00	0.00	0.00%
001.5010.5300.000	INSURANCE - TORT LIAB	30.02	22.95	0.00	70.00	0.00	-70.00	-100.00%
001.5010.5342.000	CONTRACT-OUTSIDE HELP	2,200.00	1,600.00	2,000.00	4,000.00	5,000.00	1,000.00	25.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	
Account Number						Increase / (Decrease)	
001.5010.5410.000	REPAIRS & MAINTENANCE	227.17	3,705.97	2,598.09	4,000.00	4,000.00	0.00%
001.5010.5460.000	CONFERENCE EXPENSE	0.00	85.00	0.00	0.00	0.00	0.00%
001.5010.5562.000	GROUNDS EQUIP MAINT SPLY	3,645.88	3,891.64	1,322.25	4,500.00	4,000.00	-500.00 -11.11%
001.5010.5600.000	OPERATING SUPPLIES	1,395.15	2,730.88	1,588.34	2,200.00	2,200.00	0.00 0.00%
001.5010.5611.000	BLDG,GRD OPER/MAINT SPLY	106.96	0.00	0.00	0.00	0.00	0.00 0.00%
Total Expense:		12,723.95	17,041.49	8,759.20	20,049.00	21,658.00	1,609.00 8.03%
Total Function: 5010 - Community Beautification:		12,723.95	17,041.49	8,759.20	20,049.00	21,658.00	1,609.00 8.03%
Function: 5020 - Econmic Development							
Expense							
001.5020.5210.000	ADVERTISING & LEGAL PUB	215.07	0.00	0.00	0.00	0.00	0.00 0.00%
001.5020.5234.000	LEGAL EXPENSES	487.50	0.00	0.00	0.00	0.00	0.00 0.00%
001.5020.5250.000	COURT, RECORD & FILING FEES	7.00	63.00	0.00	0.00	0.00	0.00 0.00%
001.5020.5410.000	REPAIRS & MAINTENANCE	3,575.00	8,500.00	50,972.50	50,973.00	30,000.00	-20,973.00 -41.15%
001.5020.5440.000	TAXES PAID	0.00	0.00	25.00	0.00	0.00	0.00 0.00%
Total Expense:		4,284.57	8,563.00	50,997.50	50,973.00	30,000.00	-20,973.00 -41.15%
Total Function: 5020 - Econmic Development:		4,284.57	8,563.00	50,997.50	50,973.00	30,000.00	-20,973.00 -41.15%
Function: 5040 - Planning & Zoning							
Revenue							
001.5040.4231.000	ZONING LIC/PERMITS	3,556.28	3,129.85	3,203.84	10,000.00	10,000.00	0.00 0.00%
001.5040.4492.000	ZONING MISC CHRG	6,764.50	7,143.00	0.00	0.00	0.00	0.00 0.00%
Total Revenue:		10,320.78	10,272.85	3,203.84	10,000.00	10,000.00	0.00 0.00%
Expense							
001.5040.5010.010	REGULAR-NON UNION	36,817.05	35,519.86	16,136.01	33,622.00	48,431.00	14,809.00 44.05%
001.5040.5101.010	SOCIAL SECURITY-NON UNION	2,186.94	2,102.18	956.49	2,084.00	3,003.00	919.00 44.10%
001.5040.5102.010	MEDICARE-NON UNION	511.45	491.63	223.67	519.00	702.00	183.00 35.26%
001.5040.5111.010	IPERS-NON UNION	3,287.78	3,171.94	1,523.25	3,174.00	4,572.00	1,398.00 44.05%
001.5040.5121.010	GRP INSUR-NON UNION	4,620.93	4,223.14	1,885.63	4,695.00	6,193.00	1,498.00 31.91%
001.5040.5123.010	WORKCOMP-NON UNION	497.57	53.08	14.82	58.00	72.00	14.00 24.14%
001.5040.5210.000	ADVERTISING & LEGAL PUB	359.54	161.92	961.06	1,000.00	1,000.00	0.00 0.00%
001.5040.5230.000	CONSULTING & PROF FEES	0.00	0.00	3,269.00	20,000.00	22,000.00	2,000.00 10.00%
001.5040.5250.000	COURT, RECORD & FILING FEES	12.00	0.00	0.00	100.00	100.00	0.00 0.00%
001.5040.5280.000	DUES, MEMBER, SUBSCRIPTN	13,131.40	12,848.40	0.00	13,000.00	13,000.00	0.00 0.00%
001.5040.5300.000	INSURANCE - TORT LIAB	139.71	118.57	0.00	243.00	243.00	0.00 0.00%
001.5040.5342.000	CONTRACT-OUTSIDE HELP	57.58	0.00	0.00	0.00	0.00	0.00 0.00%
001.5040.5347.000	CONTRACT-SOFTWARE MAINT	400.00	400.00	400.00	400.00	400.00	0.00 0.00%
001.5040.5450.000	TELEPHONE/OTHR COMMNCTN	379.83	98.37	0.00	0.00	0.00	0.00 0.00%
001.5040.5460.000	CONFERENCE EXPENSE	50.00	0.00	0.00	0.00	0.00	0.00 0.00%
001.5040.5472.000	MILEAGE REIMBURSE	262.08	65.52	0.00	100.00	100.00	0.00 0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
001.5040.5600.000	OPERATING SUPPLIES	103.48	121.45	0.00	100.00	100.00	0.00	0.00%
001.5040.5605.000	OFFICE SUPPLIES	51.25	15.68	0.00	50.00	50.00	0.00	0.00%
	Total Expense:	62,868.59	59,391.74	25,369.93	79,145.00	99,966.00	20,821.00	26.31%
	Total Function: 5040 - Planning & Zoning:	-52,547.81	-49,118.89	-22,166.09	-69,145.00	-89,966.00	-20,821.00	30.11%
Function: 5900 - Other Community and Economic Dev.								
Expense								
001.5900.5331.000	PAYMENTS-OTHER ENTITIES	344,914.01	270,284.38	218,625.43	334,330.00	284,080.00	-50,250.00	-15.03%
	Total Expense:	344,914.01	270,284.38	218,625.43	334,330.00	284,080.00	-50,250.00	-15.03%
	Total Function: 5900 - Other Community and Economic Dev.:	344,914.01	270,284.38	218,625.43	334,330.00	284,080.00	-50,250.00	-15.03%
Function: 6010 - Mayor								
Revenue								
001.6010.4875.000	REFND/REIMB: MAYOR	53.31	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	53.31	0.00	0.00	0.00	0.00	0.00	0.00%
Expense								
001.6010.5030.070	PART-TIME TEMPORARY	7,500.00	7,500.00	3,756.00	7,500.00	7,500.00	0.00	0.00%
001.6010.5102.070	MEDICARE-TEMPORARY	108.85	108.85	54.51	109.00	109.00	0.00	0.00%
001.6010.5111.070	IPERS-PT TEMP	669.79	669.79	354.60	708.00	708.00	0.00	0.00%
001.6010.5123.070	WORKCOMP-TEMPORARY	16.41	11.20	3.40	11.00	11.00	0.00	0.00%
001.6010.5280.000	DUES, MEMBER, SUBSCRIPTN	1,090.00	595.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.6010.5300.000	INSURANCE - TORT LIAB	77.76	54.68	0.00	135.00	135.00	0.00	0.00%
001.6010.5342.000	CONTRACT-OUTSIDE HELP	60.37	0.00	0.00	0.00	0.00	0.00	0.00%
001.6010.5450.000	TELEPHONE/OTHR COMMNCTN	446.76	437.36	182.60	400.00	400.00	0.00	0.00%
001.6010.5460.000	CONFERENCE EXPENSE	32.64	321.63	16.35	2,500.00	2,500.00	0.00	0.00%
001.6010.5600.000	OPERATING SUPPLIES	0.00	89.88	0.00	250.00	250.00	0.00	0.00%
	Total Expense:	10,002.58	9,788.39	4,367.46	12,613.00	12,613.00	0.00	0.00%
	Total Function: 6010 - Mayor:	-9,949.27	-9,788.39	-4,367.46	-12,613.00	-12,613.00	0.00	0.00%
Function: 6011 - Council								
Expense								
001.6011.5030.070	PART-TIME TEMPORARY	20,711.60	20,422.56	10,501.60	21,000.00	21,000.00	0.00	0.00%
001.6011.5101.070	SOCIAL SECURITY-PT TEMP	632.73	800.92	464.91	744.00	744.00	0.00	0.00%
001.6011.5102.070	MEDICARE-TEMPORARY	300.04	295.65	152.03	305.00	305.00	0.00	0.00%
001.6011.5111.070	IPERS-PT TEMP	803.58	669.68	283.26	850.00	850.00	0.00	0.00%
001.6011.5123.070	WORKCOMP-TEMPORARY	72.06	30.09	10.01	31.00	31.00	0.00	0.00%
001.6011.5230.000	CONSULTING & PROF FEES	0.00	600.00	1,000.00	200.00	200.00	0.00	0.00%
001.6011.5300.000	INSURANCE - TORT LIAB	480.97	304.34	0.00	648.00	648.00	0.00	0.00%
001.6011.5331.000	PAYMENTS - OTHER ENTITIES	0.00	500.00	500.00	0.00	0.00	0.00	0.00%
001.6011.5460.000	CONFERENCE EXPENSE	0.00	150.00	0.00	1,750.00	1,750.00	0.00	0.00%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
001.6011.5600.000	OPERATING SUPPLIES	0.00	43.88	0.00	200.00	200.00	0.00	0.00%
001.6011.5605.000	OFFICE SUPPLIES	0.00	76.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	23,000.98	23,893.12	12,911.81	25,728.00	25,728.00	0.00	0.00%
	Total Function: 6011 - Council:	23,000.98	23,893.12	12,911.81	25,728.00	25,728.00	0.00	0.00%
Function: 6012 - City Manager								
Revenue								
001.6012.4875.000	REFND/REIMB: C.A.	53.31	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	53.31	0.00	0.00	0.00	0.00	0.00	0.00%
Expense								
001.6012.5010.010	REGULAR-NON UNION	74,405.30	103,328.33	57,144.69	113,564.00	121,752.00	8,188.00	7.21%
001.6012.5057.010	CAR REIMB-NON UNION	1,292.50	2,520.00	1,350.00	2,700.00	2,700.00	0.00	0.00%
001.6012.5057.100	PHONE REIMB-NON UNION	125.00	0.00	0.00	750.00	0.00	-750.00	-100.00%
001.6012.5060.010	TERM PAYOUTS-NON UNION	9,722.96	0.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5101.010	SOCIAL SECURITY-NON UNION	5,237.91	5,748.33	2,403.53	6,115.00	6,543.00	428.00	7.00%
001.6012.5102.010	MEDICARE-NON UNION	1,225.01	1,516.64	838.40	1,686.00	1,805.00	119.00	7.06%
001.6012.5111.010	IPERS-NON UNION	6,582.61	9,227.37	5,396.54	10,977.00	11,748.00	771.00	7.02%
001.6012.5121.010	GRP INSUR-NON UNION	3,041.72	3,684.42	1,942.87	4,024.00	4,372.00	348.00	8.65%
001.6012.5123.010	WORKCOMP-NON UNION	200.19	158.27	53.94	170.00	182.00	12.00	7.06%
001.6012.5210.000	ADVERTISING & LEGAL PUB	445.50	3,489.58	0.00	450.00	200.00	-250.00	-55.56%
001.6012.5230.000	CONSULTING & PROF FEES	0.00	0.00	400.00	0.00	0.00	0.00	0.00%
001.6012.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	2,236.00	1,499.41	1,500.00	1,500.00	0.00	0.00%
001.6012.5300.000	INSURANCE - TORT LIAB	238.48	244.84	0.00	551.00	551.00	0.00	0.00%
001.6012.5331.000	PAYMENTS-OTHER ENTITIES	30.00	60.00	30.00	0.00	0.00	0.00	0.00%
001.6012.5342.000	CONTRACT-OUTSIDE HELP	21,116.62	0.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5360.000	POSTAGE & SHIPPING	0.00	0.00	6.70	0.00	0.00	0.00	0.00%
001.6012.5380.000	RENTS & LEASES	0.00	400.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5450.000	TELEPHONE/OTHR COMMNCTN	445.48	449.65	182.60	500.00	400.00	-100.00	-20.00%
001.6012.5460.000	CONFERENCE EXPENSE	1,650.00	485.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.6012.5463.000	TRAVEL-MOVING REIMBRSMT	2,187.59	0.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5464.000	TRAVEL-PER DIEM	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
001.6012.5465.000	TRAVEL - HOTEL/MOTEL	211.28	615.22	257.60	750.00	750.00	0.00	0.00%
001.6012.5470.000	TRAINING	111.10	3,020.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5475.000	RECRUITING EXPENSES	701.87	0.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5600.000	OPERATING SUPPLIES	29.50	0.00	50.56	350.00	350.00	0.00	0.00%
001.6012.5605.000	OFFICE SUPPLIES	204.54	186.74	0.00	250.00	250.00	0.00	0.00%
001.6012.5703.000	MINOR COMPUTER	0.00	104.93	74.95	0.00	0.00	0.00	0.00%
	Total Expense:	129,205.16	137,475.32	71,631.79	145,587.00	154,353.00	8,766.00	6.02%
	Total Function: 6012 - City Manager:	-129,151.85	-137,475.32	-71,631.79	-145,587.00	-154,353.00	-8,766.00	6.02%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Function: 6020 - Clerk								
Revenue								
001.6020.4212.000	LIQUOR LICENSES	34,836.59	38,099.39	13,769.69	35,000.00	35,000.00	0.00	0.00%
001.6020.4220.000	CIGARETTE PERMITS	3,550.00	3,600.00	0.00	3,200.00	3,200.00	0.00	0.00%
001.6020.4230.000	MISC BUSINESS LIC/PRMTS	837.00	2,517.50	1,599.00	2,000.00	1,500.00	-500.00	-25.00%
001.6020.4323.000	STATE REIMB-TOBACCO CKS	2,325.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6020.4452.000	PARKING SYSTEM PERMITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6020.4492.000	CITY CLERK MISC CHRGS	7,520.13	4,615.67	1,788.71	2,500.00	2,065.00	-435.00	-17.40%
001.6020.4499.010	NUISANCE CERT TO COUNTY	8,278.00	15,405.00	4,610.00	7,000.00	7,000.00	0.00	0.00%
001.6020.4616.000	INT CHRGD - ACCTS REC	66.33	2,587.18	45.93	500.00	375.00	-125.00	-25.00%
001.6020.4875.000	REFND/REIMB: CLERK	104.17	189.07	0.00	300.00	300.00	0.00	0.00%
Total Revenue:		57,517.22	67,013.81	21,813.33	50,500.00	49,440.00	-1,060.00	-2.10%
Expense								
001.6020.5010.010	REGULAR-NON UNION	71,884.26	73,494.51	40,524.21	81,240.00	86,899.00	5,659.00	6.97%
001.6020.5101.010	SOCIAL SECURITY-NON UNION	4,236.33	4,321.08	2,390.40	5,040.00	5,388.00	348.00	6.90%
001.6020.5102.010	MEDICARE-NON UNION	990.70	1,010.58	559.02	1,179.00	1,260.00	81.00	6.87%
001.6020.5111.010	IPERS-NON UNION	6,419.22	6,563.12	3,825.44	7,669.00	8,203.00	534.00	6.96%
001.6020.5121.010	GRP INSUR-NON UNION	11,849.99	11,837.44	6,083.56	12,614.00	13,761.00	1,147.00	9.09%
001.6020.5122.000	RETIREEES GRP HLTH INS	4,489.20	4,489.20	2,128.50	4,490.00	4,972.00	482.00	10.73%
001.6020.5123.010	WORKCOMP-NON UNION	157.74	109.90	37.20	122.00	130.00	8.00	6.56%
001.6020.5210.000	ADVERTISING & LEGAL PUB	7,016.31	6,835.50	3,445.87	8,500.00	8,500.00	0.00	0.00%
001.6020.5230.000	CONSULTING & PROF FEES	0.00	4,425.00	8,610.00	15,805.00	1,900.00	-13,905.00	-87.98%
001.6020.5250.000	COURT, RECORD & FILING FEES	127.00	219.00	52.00	750.00	750.00	0.00	0.00%
001.6020.5280.000	DUES, MEMBER, SUBSCRIPTN	17,628.00	425.00	9,782.00	9,305.00	10,597.00	1,292.00	13.89%
001.6020.5300.000	INSURANCE - TORT LIAB	256.23	265.95	0.00	297.00	297.00	0.00	0.00%
001.6020.5342.000	CONTRACT-OUTSIDE HELP	117.95	0.00	0.00	0.00	0.00	0.00	0.00%
001.6020.5344.000	CONTRACT-MAINTENANCE	549.93	1,167.11	549.61	720.00	720.00	0.00	0.00%
001.6020.5347.000	CONTRACT-SOFTWARE MAINT	0.00	0.00	0.00	0.00	450.00	450.00	0.00%
001.6020.5360.000	POSTAGE & SHIPPING	7,929.36	5,460.09	4,153.50	8,000.00	8,000.00	0.00	0.00%
001.6020.5410.000	REPAIRS & MAINTENANCE	205.00	200.00	0.00	100.00	100.00	0.00	0.00%
001.6020.5450.000	TELEPHONE/OTHR COMMNCTN	800.17	513.25	182.60	750.00	750.00	0.00	0.00%
001.6020.5460.000	CONFERENCE EXPENSE	0.00	354.96	185.00	1,000.00	1,000.00	0.00	0.00%
001.6020.5600.000	OPERATING SUPPLIES	936.63	133.78	0.00	0.00	0.00	0.00	0.00%
001.6020.5605.000	OFFICE SUPPLIES	563.51	489.13	773.36	2,280.00	2,280.00	0.00	0.00%
001.6020.5703.000	MINOR COMPUTER	0.00	258.99	0.00	0.00	0.00	0.00	0.00%
001.6020.5704.000	MINOR SOFTWARE < \$5,000	0.00	396.00	0.00	0.00	0.00	0.00	0.00%
001.6020.5870.000	FINES & SERVICE CHRGS	1,677.24	0.00	0.00	0.00	0.00	0.00	0.00%
001.6020.5980.000	REFUNDS/REIMB	0.00	100.00	422.50	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
001.6020.5990.000	CASH SHORT & (OVER)	-30.17	-6.14	-1.00	0.00	0.00	0.00	0.00%
	Total Expense:	137,804.60	123,063.45	83,703.77	159,861.00	155,957.00	-3,904.00	-2.44%
	Total Function: 6020 - Clerk:	-80,287.38	-56,049.64	-61,890.44	-109,361.00	-106,517.00	2,844.00	-2.60%
Function: 6021 - Finance								
Revenue								
001.6021.4010.000	PROPERTY TAXES-CURRENT	5,345,704.93	5,562,285.39	3,079,778.73	6,078,296.00	6,303,503.00	225,207.00	3.71%
001.6021.4011.000	DELIQUENT PROPERTY TAXES	880.76	389.91	403.96	0.00	0.00	0.00	0.00%
001.6021.4012.000	PROP TAXES - BAND	5,508.94	6,697.97	4,994.81	9,898.00	9,751.00	-147.00	-1.49%
001.6021.4016.000	PROP TAXES,FISHER CM CTR	64,709.47	64,374.86	35,008.92	69,075.00	88,623.00	19,548.00	28.30%
001.6021.4018.000	PROP TAXES, TRANSIT	143,309.94	150,740.49	116,428.83	230,810.00	280,521.00	49,711.00	21.54%
001.6021.4020.000	CURR EMERGENCY MGNT TAX	23,576.80	25,487.48	13,511.34	26,647.00	26,763.00	116.00	0.44%
001.6021.4021.000	DELINQ EMERGENCY MGNT	3.59	1.61	1.62	0.00	0.00	0.00	0.00%
001.6021.4030.000	CURR AG LAND TAXES	13,087.62	13,172.39	7,299.76	14,068.00	14,332.00	264.00	1.88%
001.6021.4040.000	CURR LIBRARY TAXES	176,517.04	185,409.71	102,659.06	202,610.00	210,117.00	7,507.00	3.71%
001.6021.4070.000	CURR TORT LIAB TAXES	139,822.37	143,351.34	83,547.99	165,022.00	157,019.00	-8,003.00	-4.85%
001.6021.4110.000	UTILITY EXCISE TAX	549,196.28	646,491.85	380,687.26	754,433.00	908,504.00	154,071.00	20.42%
001.6021.4120.000	UTILITY FRANCHISE FEES	218,957.78	207,879.45	101,064.90	209,000.00	204,000.00	-5,000.00	-2.39%
001.6021.4140.000	HOTEL/MOTEL TAXES	514,797.01	403,409.52	326,306.61	499,000.00	424,000.00	-75,000.00	-15.03%
001.6021.4150.000	CURRENT MOBILE HOME TAXES	7,470.99	7,501.08	4,622.05	0.00	0.00	0.00	0.00%
001.6021.4151.000	DELIQ MOBILE HOME TAXES	460.79	399.68	367.23	0.00	0.00	0.00	0.00%
001.6021.4261.010	URBAN REVIT. PERMITS	900.00	600.00	400.00	500.00	500.00	0.00	0.00%
001.6021.4325.000	STATE PRIMARY ROAD EXTENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.4331.000	AG LAND CREDIT	848.00	889.49	833.17	0.00	0.00	0.00	0.00%
001.6021.4332.000	AGED INCOME CREDIT	7,537.02	8,470.98	8,400.92	0.00	0.00	0.00	0.00%
001.6021.4333.000	DISABLED HOMESTEAD CREDIT	8,544.86	11,086.06	7,294.29	0.00	0.00	0.00	0.00%
001.6021.4334.000	FAMILY FARM CREDIT	75.15	73.37	0.00	0.00	0.00	0.00	0.00%
001.6021.4335.000	HOMESTEAD CREDIT	256,186.76	256,476.90	127,065.25	0.00	0.00	0.00	0.00%
001.6021.4336.000	MILITARY CREDIT	3,636.07	3,568.81	3,471.17	0.00	0.00	0.00	0.00%
001.6021.4337.000	MOBILE HOME CREDIT	119.88	90.02	0.00	0.00	0.00	0.00	0.00%
001.6021.4338.000	BUSINESS PROP TAX CREDIT	240,420.68	247,805.32	118,885.44	0.00	0.00	0.00	0.00%
001.6021.4339.000	SF295 BACKFILL	251,585.35	247,483.55	119,387.39	245,551.00	255,554.00	10,003.00	4.07%
001.6021.4360.000	MONEY/CREDIT RECD COUNTY	7,330.20	7,330.20	4,197.60	0.00	0.00	0.00	0.00%
001.6021.4490.000	ACCOUNTING SERVICES	106,050.55	102,090.00	23,638.00	99,275.00	114,875.00	15,600.00	15.71%
001.6021.4492.000	FINANCE MISC CHARGES	9,686.12	5,623.40	957.36	5,000.00	5,000.00	0.00	0.00%
001.6021.4540.000	PENALTIES/DELIQUENT	2,064.00	1,403.00	822.00	2,000.00	2,000.00	0.00	0.00%
001.6021.4610.000	INTEREST ON INVESTMENTS	41,476.04	108,941.70	66,419.12	75,000.00	45,000.00	-30,000.00	-40.00%
001.6021.4616.000	INT CHRGD - ACCTS REC	2,185.30	2,317.00	5,785.40	5,800.00	5,800.00	0.00	0.00%
001.6021.4620.000	RENTS & ROYALTIES	1,700.00	0.00	0.00	700.00	700.00	0.00	0.00%
001.6021.4875.000	REFND/REIMB: FINANCE	106.32	1,471.36	25.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
001.6021.4999.000	CREDIT MEMO HOLDING	0.00	-15.57	-5,847.92	0.00	0.00	0.00	0.00%
	Total Revenue:	8,144,456.61	8,423,298.32	4,738,417.26	8,692,685.00	9,056,562.00	363,877.00	4.19%
	Expense							
001.6021.5010.010	REGULAR-NON UNION	281,963.99	294,199.61	151,047.78	283,520.00	326,789.00	43,269.00	15.26%
001.6021.5020.010	OVERTIME-NON UNION	921.80	1,909.43	980.05	2,888.00	3,000.00	112.00	3.88%
001.6021.5050.060	PART-TIME REGULAR	21,980.36	2,900.38	0.00	19,110.00	0.00	-19,110.00	-100.00%
001.6021.5060.010	TERM PAYOUTS-NON UNION	0.00	696.93	0.00	0.00	0.00	0.00	0.00%
001.6021.5101.010	SOCIAL SECURITY-NON UNION	16,338.44	17,050.42	8,809.57	17,599.00	20,447.00	2,848.00	16.18%
001.6021.5101.060	SOCIAL SECURITY-PT REGULAR	1,362.82	179.81	0.00	0.00	0.00	0.00	0.00%
001.6021.5102.010	MEDICARE-NON UNION	3,821.14	3,987.51	2,060.27	4,153.00	4,782.00	629.00	15.15%
001.6021.5102.060	MEDICARE-PT REGULAR	318.71	42.06	0.00	0.00	0.00	0.00	0.00%
001.6021.5111.010	IPERS-NON UNION	25,261.91	26,446.81	14,351.38	26,754.00	31,132.00	4,378.00	16.36%
001.6021.5111.060	IPERS-PT REGULAR	1,962.85	259.01	0.00	0.00	0.00	0.00	0.00%
001.6021.5121.010	GRP INSUR-NON UNION	53,385.61	53,491.35	26,213.36	51,122.00	60,291.00	9,169.00	17.94%
001.6021.5122.000	RETIRES GRP HLTH INS	6,307.80	6,307.80	3,012.00	6,310.00	6,986.00	676.00	10.71%
001.6021.5123.010	WORKCOMP-NON UNION	620.82	443.74	139.66	435.00	493.00	58.00	13.33%
001.6021.5123.060	WORKCOMP-PT REGULAR	48.24	4.34	0.00	0.00	0.00	0.00	0.00%
001.6021.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	160.40	0.00	0.00	0.00	0.00	0.00%
001.6021.5210.000	ADVERTISING & LEGAL PUB	0.00	296.30	0.00	432.00	432.00	0.00	0.00%
001.6021.5215.000	BANK CHARGES	74.00	165.00	15.00	15.00	0.00	-15.00	-100.00%
001.6021.5216.000	BACKGROUND CHECKS	0.00	25.00	0.00	10.00	10.00	0.00	0.00%
001.6021.5230.000	CONSULTING & PROF FEES	14,478.58	7,800.00	2,200.00	8,200.00	9,500.00	1,300.00	15.85%
001.6021.5232.000	AUDITING FEES	32,150.00	33,545.00	32,000.00	40,100.00	39,500.00	-600.00	-1.50%
001.6021.5280.000	DUES, MEMBER, SUBSCRIPTN	1,510.00	1,075.00	0.00	1,800.00	1,800.00	0.00	0.00%
001.6021.5290.000	INSURANCE - GENERAL	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.6021.5300.000	INSURANCE - TORT LIAB	1,155.59	1,035.60	0.00	1,404.00	1,404.00	0.00	0.00%
001.6021.5342.000	CONTRACT-OUTSIDE HELP	417.95	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.5344.000	CONTRACT-MAINTENANCE	602.70	1,325.94	262.85	1,500.00	1,500.00	0.00	0.00%
001.6021.5347.000	CONTRACT-SOFTWARE MAINT	47,606.21	36,478.29	34,455.87	47,550.00	49,000.00	1,450.00	3.05%
001.6021.5360.000	POSTAGE & SHIPPING	142.93	1,312.17	259.50	2,000.00	2,000.00	0.00	0.00%
001.6021.5370.000	PRINTING & BINDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.5410.000	REPAIRS & MAINTENANCE	113.15	200.00	0.00	200.00	200.00	0.00	0.00%
001.6021.5450.000	TELEPHONE/OTHR COMMNCTN	815.56	1,228.59	729.84	1,600.00	1,600.00	0.00	0.00%
001.6021.5460.000	CONFERENCE EXPENSE	427.93	875.00	45.00	2,000.00	2,000.00	0.00	0.00%
001.6021.5464.000	TRAVEL-PER DIEM	-0.38	798.28	0.00	150.00	150.00	0.00	0.00%
001.6021.5465.000	TRAVEL - HOTEL/MOTEL	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
001.6021.5470.000	TRAINING	0.00	607.50	0.00	470.00	470.00	0.00	0.00%
001.6021.5472.000	MILEAGE REIMBURSE	193.83	414.02	30.81	400.00	400.00	0.00	0.00%
001.6021.5600.000	OPERATING SUPPLIES	534.29	277.93	346.22	300.00	300.00	0.00	0.00%

Budget Comparison Report

				Comparison 1 Budget	Comparison 1 to Parent Budget		
				Parent Budget			
				2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec			
001.6021.5605.000	OFFICE SUPPLIES	1,798.27	1,441.57	274.79	2,000.00	2,000.00	0.00
001.6021.5612.000	COMPUTER COMPONENTS	0.00	15.00	156.00	500.00	500.00	0.00
001.6021.5702.000	MINOR OFFICE FURN/EQUIP	401.98	953.56	74.99	100.00	100.00	0.00
001.6021.5703.000	MINOR COMPUTER	0.00	0.00	0.00	200.00	200.00	0.00
001.6021.5704.000	MINOR SOFTWARE <\$5,000	838.00	0.00	0.00	0.00	0.00	0.00
001.6021.5718.000	MINOR EQUIP, UNCLASSIFIED	184.32	0.00	0.00	100.00	100.00	0.00
001.6021.5870.000	FINES & SERVICE CHRGS	42.03	1,443.86	19.50	25.00	25.00	0.00
001.6021.5990.000	CASH SHORT & (OVER)	0.00	-15.21	0.00	10.00	10.00	0.00
Total Expense:		517,781.43	499,378.00	277,484.44	524,457.00	568,621.00	44,164.00
Total Function: 6021 - Finance:		7,626,675.18	7,923,920.32	4,460,932.82	8,168,228.00	8,487,941.00	319,713.00
Function: 6025 - HR							
Revenue							
001.6025.4492.000	PERSONNEL MISC CHRGS	15,386.88	15,000.00	3,750.00	15,000.00	15,000.00	0.00
001.6025.4875.000	RFNDS/REIMB:	50.86	31.99	0.00	0.00	0.00	0.00
Total Revenue:		15,437.74	15,031.99	3,750.00	15,000.00	15,000.00	0.00
Expense							
001.6025.5010.010	REGULAR-NON UNION	72,018.03	75,221.67	40,000.29	78,456.00	83,563.00	5,107.00
001.6025.5101.010	SOCIAL SECURITY-NON UNION	4,220.47	4,410.42	2,356.31	4,865.00	5,181.00	316.00
001.6025.5102.010	MEDICARE-NON UNION	986.98	1,031.42	551.06	1,138.00	1,212.00	74.00
001.6025.5111.010	IPERS-NON UNION	6,431.10	6,717.33	3,776.01	7,407.00	7,888.00	481.00
001.6025.5121.010	GRP INSUR-NON UNION	10,686.38	10,686.36	5,312.55	10,928.00	11,835.00	907.00
001.6025.5123.010	WORKCOMP-NON UNION	158.13	112.54	37.21	118.00	125.00	7.00
001.6025.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	0.00	267.50	0.00	0.00	0.00
001.6025.5280.000	DUES, MEMBER, SUBSCRIPTN	315.00	1,083.00	200.00	1,000.00	1,000.00	0.00
001.6025.5300.000	INSURANCE - TORT LIAB	229.90	195.29	0.00	270.00	270.00	0.00
001.6025.5342.000	CONTRACT-OUTSIDE HELP	57.58	0.00	0.00	0.00	10,000.00	10,000.00
001.6025.5360.000	POSTAGE & SHIPPING	14.61	20.67	7.90	0.00	0.00	0.00
001.6025.5450.000	TELEPHONE/OTHR COMMNCTN	408.59	435.23	182.60	500.00	500.00	0.00
001.6025.5460.000	CONFERENCE EXPENSE	605.00	982.50	539.00	1,500.00	2,000.00	500.00
001.6025.5472.000	MILEAGE REIMBURSE	165.20	269.93	101.79	500.00	500.00	0.00
001.6025.5600.000	OPERATING SUPPLIES	166.65	480.96	477.00	100.00	100.00	0.00
001.6025.5605.000	OFFICE SUPPLIES	666.03	298.26	306.83	2,000.00	2,000.00	0.00
001.6025.5700.100	MINOR EQUIP 500-4999	627.00	0.00	0.00	0.00	0.00	0.00
Total Expense:		97,756.65	101,945.58	54,116.05	108,782.00	126,174.00	17,392.00
Total Function: 6025 - HR:		-82,318.91	-86,913.59	-50,366.05	-93,782.00	-111,174.00	-17,392.00

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Function: 6030 - Elections								
Expense								
001.6030.5365.000	ELECTION EXPENSE	0.00	26,204.33	0.00	0.00	13,000.00	13,000.00	0.00%
	Total Expense:	0.00	26,204.33	0.00	0.00	13,000.00	13,000.00	0.00%
	Total Function: 6030 - Elections:	0.00	26,204.33	0.00	0.00	13,000.00	13,000.00	0.00%
Function: 6040 - Legal Services								
Revenue								
001.6040.4492.000	LEGAL SERVICES MISC CHRGS	0.00	85.00	0.00	0.00	0.00	0.00	0.00%
001.6040.4875.000	REFND/REIMB: LEGAL	6,367.30	255.00	3,498.75	0.00	0.00	0.00	0.00%
001.6040.4875.870	REFND/REIMB: ZONING	50.86	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	6,418.16	340.00	3,498.75	0.00	0.00	0.00	0.00%
Expense								
001.6040.5210.000	ADVERTISING & LEGAL PUB	0.00	0.00	414.20	0.00	0.00	0.00	0.00%
001.6040.5234.000	LEGAL EXPENSES	57,556.54	95,859.94	46,468.37	90,000.00	70,000.00	-20,000.00	-22.22%
001.6040.5235.000	UNION NEGOTING FEES	2,191.07	0.00	0.00	0.00	16,000.00	16,000.00	0.00%
001.6040.5236.000	LEGAL-PERSONNEL	4,857.25	7,763.14	2,530.00	7,000.00	10,000.00	3,000.00	42.86%
001.6040.5250.000	COURT, RECORD & FILING FEES	85.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6040.5331.000	PAYMENTS-OTHER ENTITIES	10,000.00	10,000.00	5,000.00	10,000.00	10,000.00	0.00	0.00%
	Total Expense:	74,689.86	113,623.08	54,412.57	107,000.00	106,000.00	-1,000.00	-0.93%
	Total Function: 6040 - Legal Services:	-68,271.70	-113,283.08	-50,913.82	-107,000.00	-106,000.00	1,000.00	-0.93%
Function: 6050 - City Hall & Gen Buildings								
Revenue								
001.6050.4875.000	REFUNDS/REIMB	0.00	238.11	503.88	0.00	0.00	0.00	0.00%
	Total Revenue:	0.00	238.11	503.88	0.00	0.00	0.00	0.00%
Expense								
001.6050.5050.060	PART-TIME REGULAR	11,853.07	12,828.90	6,550.04	12,089.00	12,101.00	12.00	0.10%
001.6050.5101.060	SOCIAL SECURITY-PT REGULAR	734.83	795.37	406.11	750.00	750.00	0.00	0.00%
001.6050.5102.060	MEDICARE-PT REGULAR	171.90	186.04	94.98	175.00	175.00	0.00	0.00%
001.6050.5111.060	IPERS-PT REGULAR	1,058.48	1,145.65	618.32	1,141.00	1,142.00	1.00	0.09%
001.6050.5123.060	WORKCOMP-PT REGULAR	456.61	353.57	117.50	333.00	333.00	0.00	0.00%
001.6050.5251.000	LICENSE & PERMITS	325.00	0.00	135.00	325.00	325.00	0.00	0.00%
001.6050.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	435.00	0.00	0.00	0.00	0.00	0.00%
001.6050.5290.000	INSURANCE - GENERAL	2,239.28	3,212.31	0.00	4,428.00	4,428.00	0.00	0.00%
001.6050.5300.000	INSURANCE - TORT LIAB	92.25	97.40	0.00	324.00	324.00	0.00	0.00%
001.6050.5342.000	CONTRACT-OUTSIDE HELP	2,230.52	2,858.51	1,722.60	2,700.00	2,700.00	0.00	0.00%
001.6050.5344.000	CONTRACT-MAINTENANCE	5,006.18	6,026.69	1,607.35	5,600.00	5,600.00	0.00	0.00%
001.6050.5360.000	POSTAGE & SHIPPING	0.00	35.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		
		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
Account Number								
001.6050.5410.000	REPAIRS & MAINTENANCE	2,636.80	5,800.79	385.36	3,300.00	3,300.00	0.00	0.00%
001.6050.5450.000	TELEPHONE/OTHR COMMNCTN	1,550.45	2,390.42	1,840.63	2,700.00	5,700.00	3,000.00	111.11%
001.6050.5481.000	ELECTRICITY	4,184.10	3,293.70	1,578.53	5,000.00	5,000.00	0.00	0.00%
001.6050.5482.000	NATURAL GAS	4,292.22	4,976.16	1,882.45	5,000.00	5,000.00	0.00	0.00%
001.6050.5600.000	OPERATING SUPPLIES	5,983.58	6,966.44	3,399.90	6,000.00	6,000.00	0.00	0.00%
001.6050.5605.000	OFFICE SUPPLIES	0.00	80.39	0.00	0.00	0.00	0.00	0.00%
001.6050.5611.000	BLDG,GRD OPER/MAINT SPLY	324.44	295.29	110.98	100.00	100.00	0.00	0.00%
001.6050.5718.000	MINOR EQUIP, UNCLASSIFIED	315.84	3,076.58	0.00	1,200.00	1,200.00	0.00	0.00%
Total Expense:		43,455.55	54,854.21	20,449.75	51,165.00	54,178.00	3,013.00	5.89%
Total Function: 6050 - City Hall & Gen Buildings:		-43,455.55	-54,616.10	-19,945.87	-51,165.00	-54,178.00	-3,013.00	5.89%
Function: 6051 - Carnegie Bldg								
Expense								
001.6051.5290.000	INSURANCE - GENERAL	1,997.46	1,300.72	0.00	0.00	0.00	0.00	0.00%
001.6051.5300.000	INSURANCE - TORT LIAB	0.00	42.11	0.00	0.00	0.00	0.00	0.00%
001.6051.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	344.44	0.00	0.00	0.00	0.00%
001.6051.5344.000	CONTRACT-MAINTENANCE	3,418.78	3,873.40	1,273.01	3,800.00	3,800.00	0.00	0.00%
001.6051.5410.000	REPAIRS & MAINTENANCE	3,648.13	8,168.50	98.00	1,200.00	1,200.00	0.00	0.00%
001.6051.5481.000	ELECTRICITY	11,916.08	15,429.68	6,051.16	13,000.00	13,000.00	0.00	0.00%
001.6051.5482.000	NATURAL GAS	2,614.06	3,189.66	1,157.74	2,600.00	2,600.00	0.00	0.00%
001.6051.5600.000	OPERATING SUPPLIES	784.67	2,385.00	382.61	660.00	660.00	0.00	0.00%
001.6051.5605.000	OFFICE SUPPLIES	305.96	14.78	0.00	0.00	0.00	0.00	0.00%
001.6051.5611.000	BLDG,GRD OPER/MAINT SPLY	399.98	217.30	305.00	200.00	200.00	0.00	0.00%
Total Expense:		25,085.12	34,621.15	9,611.96	21,460.00	21,460.00	0.00	0.00%
Total Function: 6051 - Carnegie Bldg:		25,085.12	34,621.15	9,611.96	21,460.00	21,460.00	0.00	0.00%
Function: 6070 - Data Processing,IT								
Revenue								
001.6070.4875.000	RFNDS/REIMB: D.PROC	48.40	53.44	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		48.40	53.44	0.00	0.00	0.00	0.00	0.00%
Expense								
001.6070.5230.000	CONSULTING & PROF FEES	0.00	400.00	750.00	1,000.00	0.00	-1,000.00	-100.00%
001.6070.5300.000	INSURANCE - TORT LIAB	116.55	104.55	0.00	324.00	324.00	0.00	0.00%
001.6070.5342.000	CONTRACT-OUTSIDE HELP	54.74	0.00	0.00	0.00	0.00	0.00	0.00%
001.6070.5344.000	CONTRACT-MAINTENANCE	0.00	0.00	0.00	4,638.00	4,638.00	0.00	0.00%
001.6070.5347.000	CONTRACT-SOFTWARE MAINT	47,199.80	56,217.35	26,172.67	55,100.00	55,100.00	0.00	0.00%
001.6070.5347.150	CONTRACT-CMPTR TECH SPRT	14,534.18	0.00	0.00	0.00	0.00	0.00	0.00%
001.6070.5360.000	POSTAGE & SHIPPING	0.00	0.00	0.00	25.00	25.00	0.00	0.00%
001.6070.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	205.00	0.00	0.00	0.00	0.00%
001.6070.5450.000	TELEPHONE/OTHR COMMNCTN	357.31	160.96	0.00	400.00	400.00	0.00	0.00%

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Account Number								
001.6070.5600.000	OPERATING SUPPLIES	11.26	0.00	29.60	1,025.00	1,025.00	0.00	0.00%
001.6070.5612.000	COMPUTER COMPONENTS	97.35	374.52	0.00	3,600.00	3,600.00	0.00	0.00%
001.6070.5702.000	MINOR OFFICE FURN/EQUIP	0.00	3,380.00	0.00	0.00	0.00	0.00	0.00%
001.6070.5703.000	MINOR COMPUTER	1,636.18	6,955.86	796.50	1,000.00	1,000.00	0.00	0.00%
001.6070.5704.000	MINOR SOFTWARE <\$5,000	0.00	0.00	370.00	0.00	0.00	0.00	0.00%
Total Expense:		64,007.37	67,593.24	28,323.77	67,112.00	66,112.00	-1,000.00	-1.49%
Total Function: 6070 - Data Processing,IT:		-63,958.97	-67,539.80	-28,323.77	-67,112.00	-66,112.00	1,000.00	-1.49%
Function: 6075 - Cable TV								
Expense								
001.6075.5010.080	REGULAR-OTHER AGENCIES	27,139.08	34,103.53	12,266.30	31,800.00	31,800.00	0.00	0.00%
001.6075.5199.080	BENEFITES-OTHER AGENCIES	9,137.87	2,744.17	0.00	5,490.00	5,490.00	0.00	0.00%
001.6075.5230.000	CONSULTING & PROF FEES	7,500.00	7,500.00	1,875.00	7,500.00	7,500.00	0.00	0.00%
001.6075.5300.000	INSURANCE - TORT LIAB	77.21	80.59	0.00	130.00	130.00	0.00	0.00%
001.6075.5347.000	CONTRACT - SOFTWARE MAINT	0.00	0.00	480.00	0.00	0.00	0.00	0.00%
001.6075.5360.000	POSTAGE & SHIPPING	0.00	0.00	8.37	0.00	0.00	0.00	0.00%
001.6075.5410.000	REPAIRS & MAINTENANCE	0.00	360.00	0.00	0.00	0.00	0.00	0.00%
001.6075.5460.000	CONFERENCE EXPENSE	200.00	0.00	0.00	200.00	200.00	0.00	0.00%
001.6075.5600.000	OPERATING SUPPLIES	4,228.45	41.62	39.98	2,300.00	2,300.00	0.00	0.00%
001.6075.5605.000	OFFICE SUPPLIES	0.00	109.56	0.00	0.00	0.00	0.00	0.00%
001.6075.5612.000	COMPUTER COMPONENTS	0.00	104.85	14.99	0.00	0.00	0.00	0.00%
001.6075.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	154.00	0.00	3,500.00	3,500.00	0.00	0.00%
Total Expense:		48,282.61	45,198.32	14,684.64	50,920.00	50,920.00	0.00	0.00%
Total Function: 6075 - Cable TV:		48,282.61	45,198.32	14,684.64	50,920.00	50,920.00	0.00	0.00%
Function: 6900 - Other Gen Gov								
Revenue								
001.6900.4350.000	CONTRIB TO GENL GVT PRJ	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6900.4820.000	GENL GOVT CONTRIB	500.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6900.4875.000	RFNDS/REIMB: GEN GVT	6,204.57	4,250.34	0.00	0.00	0.00	0.00	0.00%
001.6900.4876.000	MISC REV	0.00	0.00	359.81	500.00	0.00	-500.00	-100.00%
001.6900.4960.000	SALE OF F.A.-GEN GOVT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		7,704.57	4,250.34	359.81	500.00	0.00	-500.00	-100.00%
Expense								
001.6900.5061.000	RHSA PAYOUTS	0.00	0.00	0.00	10,000.00	45,000.00	35,000.00	350.00%
001.6900.5215.000	BANK CHARGES	791.93	632.81	338.41	1,400.00	1,400.00	0.00	0.00%
001.6900.5230.000	CONSULTING & PROF FEES	512.50	0.00	0.00	550.00	550.00	0.00	0.00%
001.6900.5290.000	INSURANCE - GENERAL	0.09	7,676.24	0.00	12,560.00	12,560.00	0.00	0.00%
001.6900.5300.000	INSURANCE - TORT LIAB	42.46	-2.47	0.00	0.00	0.00	0.00	0.00%
001.6900.5341.000	FLEXIBLE BENEFIT CLAIMS	519.20	1,226.01	951.79	0.00	0.00	0.00	0.00%

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		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Account Number								
001.6900.5342.000	CONTRACT-OUTSIDE HELP	290.62	0.00	350.00	600.00	600.00	0.00	0.00%
001.6900.5386.000	CONTRACT LAWN CARE	0.00	105.00	0.00	0.00	0.00	0.00	0.00%
001.6900.5450.000	TELEPHONE/OTHR COMMNCTN	1,946.61	576.54	0.00	2,100.00	2,100.00	0.00	0.00%
001.6900.5485.000	STORM WATER FEES	289.60	799.01	0.00	263.00	263.00	0.00	0.00%
001.6900.5600.000	OPERATING SUPPLIES	-1,408.87	-1,796.30	0.00	2,800.00	2,800.00	0.00	0.00%
001.6900.5605.000	OFFICE SUPPLIES	606.08	1,399.50	564.80	0.00	0.00	0.00	0.00%
001.6900.5700.000	MINOR EQUIP 500-4999	2,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.6900.5718.000	MINOR EQUIP, UNCLASSIFIED	-1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6900.5870.000	FINES & SERVICE CHRGS	0.00	-21.98	0.00	0.00	0.00	0.00	0.00%
001.6900.5980.000	REFUNDS/REIMB	348.75	671.25	0.00	100.00	100.00	0.00	0.00%
001.6900.5991.000	CHECKS RETURNED & COLLECTED	-563.46	-1.31	-82.19	100.00	100.00	0.00	0.00%
Total Expense:		4,375.51	11,264.30	2,122.81	31,473.00	66,473.00	35,000.00	111.21%
Total Function: 6900 - Other Gen Gov:		3,329.06	-7,013.96	-1,763.00	-30,973.00	-66,473.00	-35,500.00	114.62%
Function: 8015 - Sewer & Sewage Disposal								
Revenue								
001.8015.4279.000	SEWER CONNECTION PERMIT	664.00	286.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		664.00	286.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 8015 - Sewer & Sewage Disposal:		664.00	286.00	0.00	0.00	0.00	0.00	0.00%
Function: 8016 - Sanitary Sewer								
Revenue								
001.8016.4279.000	SEWER CONNECTION PERMIT	438.00	413.00	22.00	0.00	0.00	0.00	0.00%
001.8016.4616.000	INT CHRGD - ACCTS REC	0.00	0.33	0.66	0.00	0.00	0.00	0.00%
Total Revenue:		438.00	413.33	22.66	0.00	0.00	0.00	0.00%
Total Function: 8016 - Sanitary Sewer:		438.00	413.33	22.66	0.00	0.00	0.00	0.00%
Function: 9000 - 9000								
Revenue								
001.9000.6500.110	TR FRM ROAD USE TAX	955,717.00	1,088,124.98	149,186.66	1,217,588.00	1,206,995.00	-10,593.00	-0.87%
001.9000.6500.112	TR FRM EMPLOYEE BNFT	2,187,326.54	2,355,186.72	580,339.23	2,414,076.00	2,697,341.00	283,265.00	11.73%
001.9000.6500.117	TR FRM POLICE RETIRE	998,102.19	1,327,817.68	166,275.66	1,152,430.00	1,122,785.00	-29,645.00	-2.57%
001.9000.6500.119	TR FROM EMERG	218,241.16	228,596.02	3,933.28	232,482.00	244,681.00	12,199.00	5.25%
001.9000.6500.121	TR FRM LOCAL OPTION	223,573.92	299,070.91	14,840.00	14,840.00	150,000.00	135,160.00	910.78%
001.9000.6500.125	TR FRM TIF	0.00	8,500.00	50,972.50	50,973.00	30,000.00	-20,973.00	-41.15%
001.9000.6500.144	TR FRM EMERGENECY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.9000.6500.150	TRANSFER IN - COPS	0.00	0.01	0.00	0.00	0.00	0.00	0.00%
001.9000.6500.151	TRANSFER IN - DOJ GRANTS	0.00	0.01	0.00	0.00	0.00	0.00	0.00%
001.9000.6500.611	TR FRM WPCP REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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001.9000.6500.740	TR FRM WPCP REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	4,582,960.81	5,307,296.33	965,547.33	5,082,389.00	5,451,802.00	369,413.00	7.27%
Expense								
001.9000.7500.050	TR TO COLISEUM	0.00	17,882.25	0.00	20,402.00	0.00	-20,402.00	-100.00%
001.9000.7500.150	TRANSFER OUT - COPS	0.00	75.59	0.00	0.00	0.00	0.00	0.00%
001.9000.7500.152	TR TO POLICE GRANTS	0.00	0.00	869.60	0.00	0.00	0.00	0.00%
001.9000.7500.179	TRANSFER OUT - OTHER COMM	0.00	14,236.80	0.00	0.00	0.00	0.00	0.00%
001.9000.7500.355	TRANSFER OUT - D&D	0.00	0.00	0.00	478,745.00	0.00	-478,745.00	-100.00%
001.9000.7500.690	TR TO TRANSIT	175,516.58	185,853.27	3,874.96	256,481.00	316,540.00	60,059.00	23.42%
	Total Expense:	175,516.58	218,047.91	4,744.56	755,628.00	316,540.00	-439,088.00	-58.11%
	Total Function: 9000 - 9000:	4,407,444.23	5,089,248.42	960,802.77	4,326,761.00	5,135,262.00	808,501.00	18.69%
	Total Fund: 001 - GENERAL FUND:	-14,198.38	545,647.40	-517,603.27	-137,510.00	125,535.22	263,045.22	-191.29%
Fund: 010 - CASH FLOW RESERVE FUND								
Function: 6021 - Finance								
Revenue								
010.6021.4610.000	INTEREST ON INVESTMENTS	13,550.93	18,880.92	16,711.48	25,000.00	24,000.00	-1,000.00	-4.00%
	Total Revenue:	13,550.93	18,880.92	16,711.48	25,000.00	24,000.00	-1,000.00	-4.00%
	Total Function: 6021 - Finance:	13,550.93	18,880.92	16,711.48	25,000.00	24,000.00	-1,000.00	-4.00%
Function: 9000 - 9000								
Revenue								
010.9000.6500.121	TR FROM LOCAL OPTION	215,124.44	0.00	158,683.00	158,683.00	50,000.00	-108,683.00	-68.49%
	Total Revenue:	215,124.44	0.00	158,683.00	158,683.00	50,000.00	-108,683.00	-68.49%
	Total Function: 9000 - 9000:	215,124.44	0.00	158,683.00	158,683.00	50,000.00	-108,683.00	-68.49%
	Total Fund: 010 - CASH FLOW RESERVE FUND:	228,675.37	18,880.92	175,394.48	183,683.00	74,000.00	-109,683.00	-59.71%
Fund: 050 - COLISEUM ACTIVITY FUND								
Function: 4065 - Coliseum								
Revenue								
050.4065.4483.000	CONCESSIONS	4,967.05	6,004.75	504.25	500.00	0.00	-500.00	-100.00%
050.4065.4621.000	COLISEUM RENTAL	13,776.48	12,754.65	-803.81	0.00	0.00	0.00	0.00%
050.4065.4820.000	COLISEUM CONTRIBS	10,610.01	10,658.93	4,118.98	4,000.00	0.00	-4,000.00	-100.00%
050.4065.4875.000	RFNDS/REIMB: COLISEUM	50.86	-158.31	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	29,404.40	29,260.02	3,819.42	4,500.00	0.00	-4,500.00	-100.00%
Expense								
050.4065.5010.010	REGULAR-NON UNION	6,576.05	6,999.30	1,600.85	6,930.00	0.00	-6,930.00	-100.00%
050.4065.5010.090	REGULAR-P&R UNION	2,240.52	2,372.40	116.52	2,241.00	0.00	-2,241.00	-100.00%
050.4065.5030.070	PART-TIME TEMPORARY	7,015.39	6,720.91	87.88	2,000.00	0.00	-2,000.00	-100.00%

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050.4065.5050.060	PART-TIME REGULAR	876.44	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%
050.4065.5060.010	TERM PAYOUTS-NON UNION	0.00	0.00	168.43	0.00	0.00	0.00	0.00%
050.4065.5101.010	SOCIAL SECURITY-NON UNION	398.44	430.40	108.57	430.00	0.00	-430.00	-100.00%
050.4065.5101.060	SOCIAL SECURITY-PT REGULAR	54.34	0.00	0.00	0.00	0.00	0.00	0.00%
050.4065.5101.070	SOCIAL SECURITY-PT TEMP	427.65	416.73	5.45	124.00	0.00	-124.00	-100.00%
050.4065.5101.090	SOCIAL SECURITY-P&R UNION	126.33	136.74	6.90	139.00	0.00	-139.00	-100.00%
050.4065.5102.010	MEDICARE-NON UNION	93.21	100.46	25.46	100.00	0.00	-100.00	-100.00%
050.4065.5102.060	MEDICARE-PT REGULAR	12.70	0.00	0.00	0.00	0.00	0.00	0.00%
050.4065.5102.070	MEDICARE-TEMPORARY	100.03	97.47	1.27	29.00	0.00	-29.00	-100.00%
050.4065.5102.090	MEDICARE-P&R UNION	29.56	31.98	1.61	32.00	0.00	-32.00	-100.00%
050.4065.5111.010	IPERS-NON UNION	586.54	625.18	151.00	654.00	0.00	-654.00	-100.00%
050.4065.5111.060	IPERS-PT REGULAR	78.27	0.00	0.00	0.00	0.00	0.00	0.00%
050.4065.5111.070	IPERS-PT TEMP	348.67	411.47	8.30	0.00	0.00	0.00	0.00%
050.4065.5111.090	IPERS-P&R UNION	200.10	211.86	11.00	212.00	0.00	-212.00	-100.00%
050.4065.5121.010	GRP INSUR-NON UNION	284.92	290.37	107.74	270.00	0.00	-270.00	-100.00%
050.4065.5121.090	GRP INSUR-P&R UNION	550.99	581.11	38.84	490.00	0.00	-490.00	-100.00%
050.4065.5123.010	WORKCOMP-NON UNION	24.68	19.89	1.68	178.00	0.00	-178.00	-100.00%
050.4065.5123.060	WORKCOMP-PT REGULAR	34.93	0.00	0.00	0.00	0.00	0.00	0.00%
050.4065.5123.070	WORKCOMP-TEMPORARY	277.96	165.38	1.37	51.00	0.00	-51.00	-100.00%
050.4065.5123.090	WORKCOMP-P&R UNION	90.06	61.09	1.82	58.00	0.00	-58.00	-100.00%
050.4065.5210.000	ADVERTISING & LEGAL PUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
050.4065.5290.000	INSURANCE - GENERAL	2,534.77	3,378.90	0.00	1,620.00	0.00	-1,620.00	-100.00%
050.4065.5300.000	INSURANCE - TORT LIAB	80.44	71.04	0.00	162.00	0.00	-162.00	-100.00%
050.4065.5342.000	CONTRACT-OUTSIDE HELP	589.98	2,340.64	82.37	100.00	0.00	-100.00	-100.00%
050.4065.5344.000	CONTRACT-MAINTENANCE	1,028.57	1,402.65	0.00	500.00	0.00	-500.00	-100.00%
050.4065.5360.000	POSTAGE & SHIPPING	0.00	8.80	0.00	0.00	0.00	0.00	0.00%
050.4065.5380.000	RENTS & LEASES	162.00	486.00	0.00	0.00	0.00	0.00	0.00%
050.4065.5410.000	REPAIRS & MAINTENANCE	1,399.34	25.00	720.00	0.00	0.00	0.00	0.00%
050.4065.5411.000	RPR/MAINT - CIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
050.4065.5450.000	TELEPHONE/OTHR COMMNCTN	375.47	1,173.82	639.16	1,200.00	0.00	-1,200.00	-100.00%
050.4065.5481.000	ELECTRICITY	4,661.88	9,803.91	2,348.20	5,000.00	0.00	-5,000.00	-100.00%
050.4065.5482.000	NATURAL GAS	2,016.08	7,577.49	69.90	2,500.00	0.00	-2,500.00	-100.00%
050.4065.5483.000	WATER	1,077.23	2,298.90	215.03	600.00	0.00	-600.00	-100.00%
050.4065.5570.000	VEHICLE GAS	0.00	14.50	0.00	0.00	0.00	0.00	0.00%
050.4065.5600.000	OPERATING SUPPLIES	355.21	1,966.14	0.00	0.00	0.00	0.00	0.00%
050.4065.5611.000	BLDG,GRD OPER/MAINT SPLY	1,219.40	1,114.12	36.97	50.00	0.00	-50.00	-100.00%
050.4065.5613.000	MERCHANDISE FOR RESALE	2,875.66	2,764.77	0.00	0.00	0.00	0.00	0.00%

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					Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
050.4065.5718.000	MINOR EQUIP, UNCLASSIFIED	2,204.84	619.92	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	41,008.65	54,719.34	6,556.32	27,670.00	0.00	-27,670.00	-100.00%
	Total Function: 4065 - Coliseum:	-11,604.25	-25,459.32	-2,736.90	-23,170.00	0.00	23,170.00	-100.00%
Function: 9000 - 9000								
Revenue								
050.9000.6500.001	TR FRM GENERAL FUND	0.00	17,882.25	0.00	20,402.00	0.00	-20,402.00	-100.00%
050.9000.6500.112	TR FRM EMPLOYEE BENE	3,719.38	3,580.13	0.00	2,768.00	0.00	-2,768.00	-100.00%
	Total Revenue:	3,719.38	21,462.38	0.00	23,170.00	0.00	-23,170.00	-100.00%
	Total Function: 9000 - 9000:	3,719.38	21,462.38	0.00	23,170.00	0.00	-23,170.00	-100.00%
	Total Fund: 050 - COLISEUM ACTIVITY FUND:	-7,884.87	-3,996.94	-2,736.90	0.00	0.00	0.00	0.00%
	Report Total:	206,592.12	560,531.38	-344,945.69	46,173.00	199,535.22	153,362.22	332.15%

Budget Comparison Report

Fund Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Fund	2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
001 - GENERAL FUND	-14,198.38	545,647.40	-517,603.27	-137,510.00	125,535.22	263,045.22	-191.29%
010 - CASH FLOW RESERVE FUND	228,675.37	18,880.92	175,394.48	183,683.00	74,000.00	-109,683.00	-59.71%
050 - COLISEUM ACTIVITY FUND	-7,884.87	-3,996.94	-2,736.90	0.00	0.00	0.00	0.00%
Report Total:	206,592.12	560,531.38	-344,945.69	46,173.00	199,535.22	153,362.22	332.15%

Local Option Sales Tax (LOST) BALANCES

	LOST- Prop. Tax Relief	LOST- Council Designated	LOST- Capital Projects STREET/STORM WATER	TOTAL
Fund balance 6/30/2018	1,015,068	679,374	2,389,780	4,084,222
Budgeted Revenues (78% Relief, 22% Council)	2,418,000	682,000		3,100,000
Interest on Investments (actual allocation may be different)	11,184	7,485	26,331	45,000
Transfer From Fund 741 Storm Water Project			45,000	45,000
Sub-Total Revenues	2,429,184	689,485	71,331	3,190,000
Buy down property tax levy-current revenues	(2,418,000)			(2,418,000)
Buy down property tax levy-fund balance	(633,375)			(633,375)
Transfer to Cash Flow Reserve Fund		(158,683)		(158,683)
CivicRec software (FY19 \$8,875:\$13,250)		(8,875)		(8,875)
Transfer to Fund 132 Wayfinding Signage grant match		(20,000)		(20,000)
Grant application NEA Art Master Plan for Trails \$5K		(5,000)		(5,000)
Rehab Runway (CIP) \$23K		(23,000)		(23,000)
Transfer to Fund 357 CY18 Street Projects (CIP) \$250K			(105,000)	(105,000)
ADA Transition Plan \$121,000/2 for FY19 & FY20		(60,500)		(60,500)
Construction manager LT recoverycommittee (Tentative)		(50,000)		(50,000)
Transfer to General Fund for FY19 budget deficit		(14,840)		(14,840)
Approved 11/26/2018 13th St. Security Cameras		(6,780)		(6,780)
Purchase of electronic devices for Council & Mayor		(12,896)		(12,896)
Transfer to Capitals - Bike Trail Engineering & Design		(65,000)		(65,000)
Engineering Fees for Levee Repair IA River & Linn Creek			(45,000)	(45,000)
Total Re-estimated Budgeted Expenses	(3,051,375)	(425,574)	(150,000)	(3,626,949)
Projected Fund balance 6/30/2019	392,877	943,285	2,311,111	3,647,273
Budgeted Revenues (78% Relief, 22% Council)	2,418,000	682,000	-	3,100,000
Interest on Investments (actual allocation may be different)	1,000	5,000	24,000	30,000
Transfer From Fund 741 Storm Water Project			45,000	45,000
Sub-Total Revenues	2,419,000	687,000	69,000	3,175,000
Buy down property tax levy-current revenues	(2,418,000)			(2,418,000)
Buy down property tax levy-fund bal (rate \$15.51094 saves \$.44 levy incr)	(390,000)			(390,000)
Transfer to General Fund for operations		(150,000)		(150,000)
Transfer to Fund 357 CY18 Street Projects (CIP) \$265K			(265,000)	(265,000)
ADA Transition Plan \$121,000/2 for FY19 & FY20		(60,500)		(60,500)
Engineering Fees for Levee Repair IA River & Linn Creek			(45,000)	(45,000)
Transfer to Cash Flow Reserve Fund so fund balance at 15% of exp		(50,000)		(50,000)
Total Re-estimated Budgeted Expenses	(2,808,000)	(260,500)	(310,000)	(3,378,500)
Projected Fund balance 6/30/2020	3,877	1,369,785	2,070,111	3,443,773
Options for Council Designated				
Cash Flow Reserve to get to 16%		(151,690)		
Cash Flow Reserve to get to 17%		(306,158)		
Cash Flow Reserve to get to 20%		(769,559)		

FY2020 Est.
Budget

Proposed
allocation to
MCCC

Proposed MCCC
Reimbursement

Fund: 001 - GENERAL FUND

Function: 1099 - Police and Fire Building Exps

Expense

001.1099.5290.000	INSURANCE-GENERAL	\$8,700	0%	\$0
	Building and contents per ICAP			
001.1099.5342.000	CONTRACT-OUTSIDE HELP	\$2,880	33%	\$950
	Stone Sanitation \$120*12 mo*2 dumpsters			
001.1099.5344.000	CONTRACT-MAINTENANCE	\$7,500	33%	\$2,475
	Annually:			
	Elevator \$2500			
	Sprinkler System \$2500			
	Fire Alarm \$2500			
001.1099.5386.000	CONTRACT LAWN CARE	\$6,750	0%	\$0
	Same amount as Anson Park lawn mowing is \$6750.			
001.1099.5410.000	REPAIRS & MAINTENANCE	\$100	0%	\$0
001.1099.5450.000	TELEPHONE/OTHER COMMNC	\$28,080		
	Heart of Iowa for fiber \$2000/mo		33% of 50%	\$3,960
	Medicom \$340/mo		33%	\$1,346
001.1099.5481.000	ELECTRICITY	\$50,000	33%	\$16,500
	Based on Alliant's estimates.			
001.1099.5482.000	NATURAL GAS	\$14,500	0%	\$0
	Based on Alliant's estimates.			
001.1099.5485.000	STORM WATER FEES	<u>\$1,320</u>	0%	<u>\$0</u>
	TOTAL	<u>\$119,830</u>		<u>\$25,231</u>

MARSHALLTOWN

— I O W A —

City Administrator's Office

Joel Greer, Mayor
Jessica Kinser, Administrator
Shari L. Coughenour, Clerk
24 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5799
Fax - (641) 754-5717

To: Mayor Greer and the City Council
From: Jessica Kinser, City Administrator
Date: January 25, 2019
RE: 2nd Draft of CIP for FY19 to 23

Attached with this memo you will find the second draft of the Sources and Uses report for the proposed Capital Improvement Plan (CIP) amended for fiscal year 2019 and through fiscal year 2023. This report is the summarized version of the projects only.

Since the initial discussion at the January 14th Council meeting, some minor changes have been made.

- Fund 030- Capital Improvement Tax Levy
 - o Anson Park improvements for FY2019 increase from \$120,000 to \$180,000 based on updated costs for parking and accessibility improvements. This created fund balance issues, so two other park projects (volleyball courts at Riverview and Peterson Park playground equipment) were bumped to FY2023.
 - o Wayfinding signage was moved from Fund 110 to this fund, with a \$25,000 budget in FY19, 21 and 23 to begin implementation of the study.
- Fund 110- Road Use Tax Fund
 - o Wayfinding signage was moved out of this fund.
- Fund 383- Coliseum Renovation Fund
 - o This fund has been updated with the more refined project figures for the Coliseum project.
- Fund 393- Downtown TIF Construction Fund
 - o Corrections were made to show a transfer in of revenue from the TIF fund and the beginning balance was corrected.
- Fund 612- WPCP Revenue Fund
 - o Revenue was added for FY23 to zero out the balance for that year.

This is the last meeting in the budget process where the CIP will be discussed. Any changes need to be brought forth at this time in order to be incorporated into the final budget.

City Council
Susan Cahill, Michael Gowdy, Al Hoop,
Gabriel Isom, Leon Lamer, Bill Martin, Bethany Wirin



City of Marshalltown, Iowa
City Capital Plan Equipment Replacment
 FY '19 thru FY '23

SOURCES AND USES OF FUNDS

Source		FY '19	FY '20	FY '21	FY '22	FY '23
030 - CIP FUND						
Beginning Balance		394,025	93,348	78,408	109,636	194,876
<u>Revenues and Other Fund Sources</u>						
<i>USE OF MONEY & PROPERTY</i>						
4610.000 INTEREST EARNED		3,000	3,000	3,000	3,000	3,000
	<i>Total</i>	3,000	3,000	3,000	3,000	3,000
<i>PROPERTY TAXES</i>						
4085.000 PROPERTY TAXES- CIP LEVY		456,868	486,728	473,000	580,000	580,000
	<i>Total</i>	456,868	486,728	473,000	580,000	580,000
<i>PROPERTY TAX BACKFILL</i>						
4339.000 SF295 BACKFILL		18,338	0	0	0	0
	<i>Total</i>	18,338	0	0	0	0
<i>Other Fund Sources</i>						
4875.000 - ICAP - TORNADO		163,697	0	0	0	0
	<i>Total</i>	163,697	0	0	0	0
Total Revenues and Other Fund Sources		641,903	489,728	476,000	583,000	583,000
Total Funds Available		1,035,928	583,076	554,408	692,636	777,876
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>AIRPORT</u>						
Rehab Runway 18/36	L3229	(37,300)	0	0	0	0
	<i>Total</i>	(37,300)	0	0	0	0
<u>BUILDING INSPECTIONS</u>						
VEHICLE: Building Inspection Replacements	V2630	(45,914)	0	0	0	0
	<i>Total</i>	(45,914)	0	0	0	0
<u>CITY CLERK</u>						
Tyler Finance Software Parking Module	Tyler - Park	(2,000)	0	0	0	0
	<i>Total</i>	(2,000)	0	0	0	0
<u>ENGINEERING</u>						
Replace Red Survey Truck	E2183	(15,000)	0	0	0	0
REPLACE ENGINEERING SUV	TOR19	(19,915)	0	0	0	0
	<i>Total</i>	(34,915)	0	0	0	0
<u>FINANCE</u>						

Source		FY '19	FY '20	FY '21	FY '22	FY '23
030 - CIP FUND						
Copy Machine	E2062	(8,000)	0	0	0	0
	<i>Total</i>	(8,000)	0	0	0	0
<u>FIRE</u>						
Extrication Tools - Rescue Unit #9	E0036fir	(16,731)	0	0	0	0
Alumacraft 16' Boat Replacement	E0045fir	0	(7,000)	0	0	0
Copier/Printer	E0050.1fir	0	0	0	0	(6,000)
Burn Trailer Maintenance	E0053fir	0	(6,000)	0	0	0
Inflatable Rescue Boat	E0070fir	0	(11,000)	0	0	0
Jeep Cherokee Replacement	V0058fir	(32,854)	0	0	0	0
Dodge Dakota Pickup Replacement	V0059fir	(32,000)	0	0	0	0
Exercise Equipment	V0064fir	0	0	0	(6,000)	0
	<i>Total</i>	(81,585)	(24,000)	0	(6,000)	(6,000)
<u>HOUSING</u>						
COPIER: Replace Lanier	E2018	0	0	0	0	(5,000)
VEHICLE: Code Enforcement	V_Code	(21,998)	0	0	0	0
VEHICLE: Rental Inspection Replace	V0710A	(44,955)	0	0	0	0
	<i>Total</i>	(66,953)	0	0	0	(5,000)
<u>INFORMATION SYSTEMS</u>						
Body Camera Servers - MPD	BdyCmraServ	(15,000)	(15,000)	0	0	0
Staff Computers	E1000	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Servers	E3010	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Update Mic Office	E3282	(6,000)	0	0	0	0
SERVERS-PD (Evidence)	SERVERS-PD	0	0	0	(10,000)	0
VEHICLE IT EQUIPMENT - MPD	VEH IT	0	(5,000)	0	(5,000)	0
	<i>Total</i>	(45,000)	(44,000)	(24,000)	(39,000)	(24,000)
<u>LIBRARY</u>						
Upgraded Automation System	11	(16,659)	(15,968)	(16,272)	(16,760)	(17,000)
Lib Furniture	P3373	0	(20,000)	0	0	0
	<i>Total</i>	(16,659)	(35,968)	(16,272)	(16,760)	(17,000)
<u>PARK & RECREATION</u>						
Sidewalks/garbage cans	18PR003	(11,680)	0	0	0	0
Wood fiber	19PR001	(20,000)	0	0	0	0
Log Cabin Restroom	19PR002	0	(80,000)	0	0	0
Anson Park Improvements	19PR003	(180,000)	0	0	0	0
Skate Park elements	19PR004	(52,574)	0	0	0	0
Replace 2010 JD mower	19PR005	(19,000)	0	0	0	0
Replace 2003 Truck	19PR007	(25,000)	0	0	0	0
Volleyball and other court repaint at Riverview	19PR008	0	0	0	0	(10,000)
Timber Creek Bridge Replacement	19PR009	(50,000)	0	0	0	0
POOL PUMP REPLACEMENT	2019POOL	(27,000)	0	0	0	0
Paint Lazy River	20PR001	0	(60,000)	0	0	0
Trail Surfacing Improvements	20PR002	0	(50,000)	(50,000)	(50,000)	(50,000)
Replace 2005 truck	20PR003	0	(35,000)	0	0	0

Source		FY '19	FY '20	FY '21	FY '22	FY '23
030 - CIP FUND						
Dump Box for Truck 813	20PR004	0	(10,000)	0	0	0
Replace 1998 Mule	20PR006	0	0	(20,000)	0	0
Elks Park Improvements	21PR003	0	0	(120,000)	0	0
Riverview Park Restroom	21PR004	0	0	0	(60,000)	0
Replace 2001 Truck	21PR006	0	0	(30,000)	0	0
Sidewalk upgrade- Park TBD	22PR001	0	0	0	(30,000)	0
Lawrence Park Improvements	22PR004	0	0	0	(120,000)	0
Peterson Park equipment	23PR005	0	0	0	0	(70,000)
Riverview shelter replacement	23PR009	0	0	0	0	(25,000)
Timbercreek Fishing Dock	L2966	0	0	0	0	(10,000)
Goldfinch fishing dock	L2973	0	0	0	0	(10,000)
Glenwood fishing dock	L3051	0	0	0	0	(10,000)
Replace Recreation Vehicle	TORREC1	(27,742)	0	0	0	0
<i>Total</i>		(412,996)	(235,000)	(220,000)	(260,000)	(185,000)
<u>POLICE</u>						
BODY CAMERAS	BODY CAMERA	0	(15,000)	(15,000)	(15,000)	0
HANDGUN REPLACEMENT	GUNS	(10,000)	0	0	0	0
P25 RADIO MIGRATION	P25	(11,383)	0	0	0	0
RMS/CAD REPLACEMENT	RMS/CAD	(10,275)	0	0	0	0
TACTICAL EQUIPMENT	TACT EQUIP	0	(5,000)	0	(5,000)	0
TASERS	TASERS	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
TRAINING EQUIPMENT	TRN EQUIP	0	(5,000)	0	(5,000)	(5,000)
VEHICLE REPLACEMENT	VEH RPLCMT	(120,000)	(120,000)	(125,000)	(130,000)	(130,000)
BODY ARMOR REPLACEMENT	VESTS	(8,600)	(14,700)	(13,500)	(15,000)	(11,400)
<i>Total</i>		(166,258)	(165,700)	(159,500)	(176,000)	(152,400)
<u>STREET</u>						
Wayfinding Signage/Entryway Signage	Signs001	(25,000)	0	(25,000)	0	(25,000)
<i>Total</i>		(25,000)	0	(25,000)	0	(25,000)
Total Expenditures and Uses		(942,580)	(504,668)	(444,772)	(497,760)	(414,400)
Change in Fund Balance		(300,677)	(14,940)	31,228	85,240	168,600
Ending Balance		93,348	78,408	109,636	194,876	363,476

Source		FY '19	FY '20	FY '21	FY '22	FY '23
031 - BUILDING MAINTENANCE						
Beginning Balance		440,029	186,575	64,241	67,241	55,241
Revenues and Other Fund Sources						
<i>USE OF MONEY & PROPERTY</i>						
4085.000 INTEREST EARNED		3,000	3,000	3,000	3,000	3,000
	<i>Total</i>	3,000	3,000	3,000	3,000	3,000
Total Revenues and Other Fund Sources		3,000	3,000	3,000	3,000	3,000
Total Funds Available		443,029	189,575	67,241	70,241	58,241
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>CARNEGIE BUILDING</u>						
Recarpet Front Entrance	3981	0	0	0	0	(5,000)
Doorway approaches and steps with heated pads	3990	0	(25,000)	0	0	0
Replace AC Unit	4000	0	0	0	(15,000)	0
Carnegie/City Hall Security Updates	4010	(35,000)	0	0	0	0
Carnegie Tuckpointing	Tuckpointing	(170,000)	0	0	0	0
	<i>Total</i>	(205,000)	(25,000)	0	(15,000)	(5,000)
<u>CITY HALL</u>						
Replace Windows	CH0009	(10,000)	0	0	0	0
Replace East Entrance Door and Steps	CH0016	0	(25,000)	0	0	0
City Hall Building System Improvements	CH0023	0	(60,334)	0	0	0
Remodel City Hall 1st Floor for Finance move	FY18 Finance	(33,000)	0	0	0	0
	<i>Total</i>	(43,000)	(85,334)	0	0	0
<u>LIBRARY</u>						
Library Building Damage	Library Damg	(8,454)	0	0	0	0
Emerg Lighting Battery Replacement	P3372	0	(15,000)	0	0	0
	<i>Total</i>	(8,454)	(15,000)	0	0	0
Total Expenditures and Uses		(256,454)	(125,334)	0	(15,000)	(5,000)
Change in Fund Balance		(253,454)	(122,334)	3,000	(12,000)	(2,000)
Ending Balance		186,575	64,241	67,241	55,241	53,241

Source	FY '19	FY '20	FY '21	FY '22	FY '23
032 - CIP LARGE VEHICLE/EQUIPMENT					
Beginning Balance	106,000	212,000	318,000	0	0
<u>Revenues and Other Fund Sources</u>					
<i>Revenue</i>					
4085.000 PROPERTY TAXES	106,000	106,000	107,000	0	0
Bond Proceeds	0	0	575,000	0	0
<i>Total</i>	106,000	106,000	682,000	0	0
Total Revenues and Other Fund Sources	106,000	106,000	682,000	0	0
Total Funds Available	212,000	318,000	1,000,000	0	0
<u>Expenditures and Uses</u>					
<i>Capital Projects & Equipment</i>					
<u>FIRE</u>					
1992 100' Aerial Refurbish		V0062fir			
	0	0	(1,000,000)	0	0
<i>Total</i>	0	0	(1,000,000)	0	0
Total Expenditures and Uses	0	0	(1,000,000)	0	0
Change in Fund Balance	106,000	106,000	(318,000)	0	0
Ending Balance	212,000	318,000	0	0	0

Source			FY '19	FY '20	FY '21	FY '22	FY '23
110 - ROAD USE TAX \$							
Beginning Balance			0	50,000	100,000	150,000	150,000
<u>Revenues and Other Fund Sources</u>							
ROAD USE TAX							
4320.040 ROAD USE TAXES			1,403,270	2,566,000	2,241,250	1,918,000	878,000
	<i>Total</i>		1,403,270	2,566,000	2,241,250	1,918,000	878,000
Total Revenues and Other Fund Sources			1,403,270	2,566,000	2,241,250	1,918,000	878,000
Total Funds Available			1,403,270	2,616,000	2,341,250	2,068,000	1,028,000
<u>Expenditures and Uses</u>							
Capital Projects & Equipment							
<u>ENGINEERING</u>							
Median Improvements- Hwy 14 Olive to La Frenz	2019DOTHWY14		(233,000)	(340,000)	(590,000)	(590,000)	0
Parking Lot Renovation- 1st/Church Street	20ParkingLot		(73,450)	0	0	0	0
Field Laptops	3504		0	0	(9,000)	0	0
Replace Red Survey Truck	E2183		(13,750)	0	0	0	0
Replace Server and Software	E2184		0	(35,000)	0	0	0
Railroad Crossing Safety Improvements	RR2018		0	(1,000,000)	0	0	0
New Total Station	SE0047		0	0	0	0	(33,000)
REPLACE ENGINEERING SUV	TOR19		(8,070)	0	0	0	0
	<i>Total</i>		(328,270)	(1,375,000)	(599,000)	(590,000)	(33,000)
<u>PARK & RECREATION</u>							
Replace 2010 JD mower	19PR005		(12,000)	0	0	0	0
	<i>Total</i>		(12,000)	0	0	0	0
<u>PUBLIC WORKS</u>							
State St Culvert Overlay	BR007860		0	0	0	(110,000)	0
South Center St. Viaduct	BR035410		0	0	(225,000)	(225,000)	0
Annual Street Resurfacing	M3170		(100,000)	(350,000)	(350,000)	(350,000)	(350,000)
City-wide Bridge Repair	M3453		0	(30,000)	(30,000)	(30,000)	(30,000)
Concrete Repairs	M3458		(100,000)	(200,000)	(200,000)	(200,000)	(200,000)
Annual ADA Sidewalk Construction	M3655		(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Melissa-Glenda Connector	NEW18-22.001		(80,000)	(100,000)	0	0	0
	<i>Total</i>		(330,000)	(730,000)	(855,000)	(965,000)	(630,000)
<u>STREET</u>							
Dump Truck	E3510		(145,000)	(148,000)	(148,000)	(148,000)	0
Street Sweeper	E3520		0	(200,000)	0	0	0
Self Propelled Paint Striper	E3550		(100,000)	0	0	0	0
Snow Blower	E3900		0	0	0	(140,000)	0
Mowing Tractor	E3930		(70,000)	0	0	0	0
Mill and Overlay of Streets with Tornado Impact	FEMA1		0	0	(296,250)	0	0
END LOADER	V2323		(230,000)	0	0	0	0
3/4 Ton Pickup	V3500		(30,000)	(32,000)	0	(35,000)	0
3/4 Ton Pickup with Utility Box	V3501		(37,000)	0	0	0	0

Source		FY '19	FY '20	FY '21	FY '22	FY '23
110 - ROAD USE TAX \$						
1 Ton Truck with Dump Body	V3502	(35,000)	0	(40,000)	0	0
Motor Grader	V3503	0	0	(215,000)	0	(215,000)
Asphalt Hot Box	V3505	0	0	0	(40,000)	0
	<i>Total</i>	(647,000)	(380,000)	(699,250)	(363,000)	(215,000)
<u>UTILITY</u>						
LED Traffic Light Replacement	E3704	0	(10,000)	0	0	0
Replace Traffic Controllers	E3706	0	(15,000)	0	0	0
Traffic Signal Battery Back Ups	E3708	(6,000)	(6,000)	(6,000)	0	0
PICKUP	V2203	(30,000)	0	(32,000)	0	0
	<i>Total</i>	(36,000)	(31,000)	(38,000)	0	0
Total Expenditures and Uses		(1,353,270)	(2,516,000)	(2,191,250)	(1,918,000)	(878,000)
Change in Fund Balance		50,000	50,000	50,000	0	0
Ending Balance		50,000	100,000	150,000	150,000	150,000

Source		FY '19	FY '20	FY '21	FY '22	FY '23
121 - LOCAL OPTION SALES TAX						
Beginning Balance		2,389,781	2,261,781	1,996,781	1,996,781	1,996,781
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>AIRPORT</u>						
Rehab Runway 18/36	L3229	(23,000)	0	0	0	0
	<i>Total</i>	(23,000)	0	0	0	0
<u>PUBLIC WORKS</u>						
Capital Projects Designation LOST	89099012A	0	0	0	0	0
	<i>Total</i>	0	0	0	0	0
<u>STREET</u>						
CY STREET PROGRAM TRANSFER	CY18STRPRGM	(105,000)	(265,000)	0	0	0
	<i>Total</i>	(105,000)	(265,000)	0	0	0
Total Expenditures and Uses		(128,000)	(265,000)	0	0	0
Change in Fund Balance		(128,000)	(265,000)	0	0	0
Ending Balance		2,261,781	1,996,781	1,996,781	1,996,781	1,996,781

Source	FY '19	FY '20	FY '21	FY '22	FY '23
132 - MISC CAPITAL GRANTS					
Beginning Balance	(5,261)	(5,261)	44,739	(55,261)	(55,261)
<u>Revenues and Other Fund Sources</u>					
Revenue					
4820 - DONATIONS & GRANTS	0	50,000	400,000	0	0
<i>Total</i>	0	50,000	400,000	0	0
Total Revenues and Other Fund Sources	0	50,000	400,000	0	0
Total Funds Available	(5,261)	44,739	444,739	(55,261)	(55,261)
<u>Expenditures and Uses</u>					
Capital Projects & Equipment					
LIBRARY					
Library Addition	UR4002	0	0	(500,000)	0
<i>Total</i>		0	0	(500,000)	0
Total Expenditures and Uses		0	0	(500,000)	0
Change in Fund Balance	0	50,000	(100,000)	0	0
Ending Balance	(5,261)	44,739	(55,261)	(55,261)	(55,261)

Source		FY '19	FY '20	FY '21	FY '22	FY '23
152 - OTHER POLICE GRANTS						
Beginning Balance		0	0	0	0	0
<u>Revenues and Other Fund Sources</u>						
<i>GRANT</i>						
4310.110 FEDERAL OPERATING GRNT		15,000	17,000	17,000	17,000	17,000
	<i>Total</i>	15,000	17,000	17,000	17,000	17,000
No Funds		0	0	0	0	0
	<i>Total</i>	0	0	0	0	0
Total Revenues and Other Fund Sources		15,000	17,000	17,000	17,000	17,000
Total Funds Available		15,000	17,000	17,000	17,000	17,000
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>POLICE</u>						
GTSB GRANT	GTSB	(6,000)	(8,000)	(8,000)	(8,000)	(8,000)
JAG GRANT	JAG	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
	<i>Total</i>	(15,000)	(17,000)	(17,000)	(17,000)	(17,000)
Total Expenditures and Uses		(15,000)	(17,000)	(17,000)	(17,000)	(17,000)
Change in Fund Balance		0	0	0	0	0
Ending Balance		0	0	0	0	0

Source		FY '19	FY '20	FY '21	FY '22	FY '23
177 - SEIZED ASSETS						
Beginning Balance		40,445	40,445	40,445	40,445	40,445
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
No Funds		0	0	0	0	0
	<i>Total</i>	0	0	0	0	0
<i>MISC REVENUES</i>						
4862.000 SEIZED ASSETS		3,000	3,000	3,000	3,000	3,000
	<i>Total</i>	3,000	3,000	3,000	3,000	3,000
Total Revenues and Other Fund Sources		3,000	3,000	3,000	3,000	3,000
Total Funds Available		43,445	43,445	43,445	43,445	43,445
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<i>POLICE</i>						
MISC SEIZED ASSET ALLOCATION	SEIZD ASSET	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
	<i>Total</i>	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Total Expenditures and Uses		(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Change in Fund Balance		0	0	0	0	0
Ending Balance		40,445	40,445	40,445	40,445	40,445

Source	FY '19	FY '20	FY '21	FY '22	FY '23
312 - AIRPORT PROJECTS					
Beginning Balance	0	0	0	0	0
<u>Revenues and Other Fund Sources</u>					
<i>Revenue</i>					
4315.770 FEDERAL CAP GRANT-AIRPRT	0	0	0	0	1,147,500
Bond Proceeds	0	1,500,000	0	0	202,500
<i>Total</i>	0	1,500,000	0	0	1,350,000
<i>Capital Grant</i>					
4310.000 STATE GRANT	0	200,000	0	0	0
4315.770 FEDERAL CAP GRANT-AIRPRT	50,000	550,000	0	0	0
<i>Total</i>	50,000	750,000	0	0	0
Total Revenues and Other Fund Sources	50,000	2,250,000	0	0	1,350,000
Total Funds Available	50,000	2,250,000	0	0	1,350,000
<u>Expenditures and Uses</u>					
<i>Capital Projects & Equipment</i>					
<u>AIRPORT</u>					
120' x 100' Hangar & Terminal	B3011	(50,000)	(2,250,000)	0	0
HMA Pavement Rehabilitation	L3230	0	0	0	(1,350,000)
<i>Total</i>		(50,000)	(2,250,000)	0	(1,350,000)
Total Expenditures and Uses		(50,000)	(2,250,000)	0	(1,350,000)
Change in Fund Balance	0	0	0	0	0
Ending Balance	0	0	0	0	0

Source		FY '19	FY '20	FY '21	FY '22	FY '23
350 - STREET PROGRAM FUND						
Beginning Balance		8,498	8,498	8,498	8,498	8,498
<u>Revenues and Other Fund Sources</u>						
<i>Other Fund Sources</i>						
6500.121 TRANSFER FROM LOST		105,000	265,000	0	0	0
	<i>Total</i>	105,000	265,000	0	0	0
Total Revenues and Other Fund Sources		105,000	265,000	0	0	0
Total Funds Available		113,498	273,498	8,498	8,498	8,498
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>STREET</u>						
CY 2018 STREET PROGRAM	CY18STRTPGRM	(105,000)	(265,000)	0	0	0
	<i>Total</i>	(105,000)	(265,000)	0	0	0
Total Expenditures and Uses		(105,000)	(265,000)	0	0	0
Change in Fund Balance		0	0	0	0	0
Ending Balance		8,498	8,498	8,498	8,498	8,498

Source		FY '19	FY '20	FY '21	FY '22	FY '23
354 - POLICE AND FIRE BUILDING						
Beginning Balance		11,912,131	0	0	0	0
<u>Revenues and Other Fund Sources</u>						
<i>USE OF MONEY PROPERTY</i>						
4610 - INTEREST EARNED		130,000	0	0	0	0
	<i>Total</i>	130,000	0	0	0	0
Total Revenues and Other Fund Sources		130,000	0	0	0	0
Total Funds Available		12,042,131	0	0	0	0
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>INFORMATION SYSTEMS</u>						
SERVERS-PD (Evidence)	SERVERS-PD	(10,000)	0	0	0	0
	<i>Total</i>	(10,000)	0	0	0	0
<u>POLICE</u>						
Police/Fire Building	BLD17001	(11,998,131)	0	0	0	0
COPIER REPLACEMENT - RECORDS	COPIER	(8,500)	0	0	0	0
COPIER REPLACEMENT - PATROL	COPIER 2	(8,500)	0	0	0	0
COPIERS - NEW BUILDING	COPIER2	(17,000)	0	0	0	0
	<i>Total</i>	(12,032,131)	0	0	0	0
Total Expenditures and Uses		(12,042,131)	0	0	0	0
Change in Fund Balance		(11,912,131)	0	0	0	0
Ending Balance		0	0	0	0	0

Source		FY '19	FY '20	FY '21	FY '22	FY '23
355 - D&D Program						
Beginning Balance		112,035	476,780	428,780	380,780	332,780
<u>Revenues and Other Fund Sources</u>						
<i>Transfer In</i>						
6500- TRANSFER FROM GF		478,745	0	0	0	0
	<i>Total</i>	478,745	0	0	0	0
<i>Other Fund Sources</i>						
4610.000 INTEREST EARNED		2,000	2,000	2,000	2,000	2,000
Sale of Land		4,000	0	0	0	0
	<i>Total</i>	6,000	2,000	2,000	2,000	2,000
Total Revenues and Other Fund Sources		484,745	2,000	2,000	2,000	2,000
Total Funds Available		596,780	478,780	430,780	382,780	334,780
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>PUBLIC WORKS</u>						
Dilapidated Building Removal	D&D001	(120,000)	(50,000)	(50,000)	(50,000)	(50,000)
	<i>Total</i>	(120,000)	(50,000)	(50,000)	(50,000)	(50,000)
Total Expenditures and Uses		(120,000)	(50,000)	(50,000)	(50,000)	(50,000)
Change in Fund Balance		364,745	(48,000)	(48,000)	(48,000)	(48,000)
Ending Balance		476,780	428,780	380,780	332,780	284,780

Source			FY '19	FY '20	FY '21	FY '22	FY '23
381 - CAPITAL ST PROJECTS							
Beginning Balance			0	2,360,926	90,926	90,926	90,926
<u>Revenues and Other Fund Sources</u>							
<i>Revenue</i>							
4310.740 FEDERAL GRANT- FEMA			0	0	1,678,500	0	0
4610.000 INTEREST EARNED			35,000	15,000	0	0	0
4990.000 BOND SALES			2,415,926	0	0	0	0
GRANTS			0	390,000	0	0	0
<i>Total</i>			2,450,926	405,000	1,678,500	0	0
Total Revenues and Other Fund Sources			2,450,926	405,000	1,678,500	0	0
Total Funds Available			2,450,926	2,765,926	1,769,426	90,926	90,926
<u>Expenditures and Uses</u>							
<i>Capital Projects & Equipment</i>							
<u>ENGINEERING</u>							
Parking Lot Renovation- 1st/Church Street	20ParkingLot		0	(865,000)	0	0	0
<i>Total</i>			0	(865,000)	0	0	0
<u>PUBLIC WORKS</u>							
12TH AVENUE SIDEWALK INSTALLATION	SWALKCY19		(90,000)	(810,000)	0	0	0
<i>Total</i>			(90,000)	(810,000)	0	0	0
<u>STREET</u>							
CY 2019 STREET PROGRAM	CY19STREET		0	(1,000,000)	0	0	0
Mill and Overlay of Streets with Tornado Impact	FEMA1		0	0	(1,678,500)	0	0
<i>Total</i>			0	(1,000,000)	(1,678,500)	0	0
Total Expenditures and Uses			(90,000)	(2,675,000)	(1,678,500)	0	0
Change in Fund Balance			2,360,926	(2,270,000)	0	0	0
Ending Balance			2,360,926	90,926	90,926	90,926	90,926

Source			FY '19	FY '20	FY '21	FY '22	FY '23
393 -TIF IV FUND							
Beginning Balance			(16,065)	0	0	0	0
<u>Revenues and Other Fund Sources</u>							
<i>Revenue</i>							
Incremental Taxes			163,250	0	500,000	0	0
TRANSFER IN			0	120,666	0	0	0
<i>Total</i>			163,250	120,666	500,000	0	0
Total Revenues and Other Fund Sources			163,250	120,666	500,000	0	0
Total Funds Available			147,185	120,666	500,000	0	0
<u>Expenditures and Uses</u>							
<i>Capital Projects & Equipment</i>							
<u>CITY HALL</u>							
City Hall Building System Improvements	CH0023		0	(120,666)	0	0	0
<i>Total</i>			0	(120,666)	0	0	0
<u>LIBRARY</u>							
Library Addition	UR4002		0	0	(500,000)	0	0
<i>Total</i>			0	0	(500,000)	0	0
<u>PARK & RECREATION</u>							
Coliseum Renovation	UR4003		(147,185)	0	0	0	0
<i>Total</i>			(147,185)	0	0	0	0
Total Expenditures and Uses			(147,185)	(120,666)	(500,000)	0	0
Change in Fund Balance			16,065	0	0	0	0
Ending Balance			0	0	0	0	0

Source			FY '19	FY '20	FY '21	FY '22	FY '23
612 - WPCP REVENUE FUND							
Beginning Balance			0	(46,700)	(328,500)	(358,500)	(451,500)
<u>Revenues and Other Fund Sources</u>							
<i>USER FEES</i>							
4433.000 SEWER RENTALS			823,400	772,286	1,054,300	834,500	451,500
	<i>Total</i>		823,400	772,286	1,054,300	834,500	451,500
Total Revenues and Other Fund Sources			823,400	772,286	1,054,300	834,500	451,500
Total Funds Available			823,400	725,586	725,800	476,000	0
<u>Expenditures and Uses</u>							
<i>Capital Projects & Equipment</i>							
<u>SANITARY SEWER</u>							
SEWER SYSTEM PIPE PLUGS	SWR 5000 001		0	0	(5,000)	0	0
TV TRANSPORTER-SANITARY SEWER	SWR 5000 008		0	0	(18,000)	0	0
ROOT CUTTER-SANITARY SEWER	SWR 5000 016		0	0	0	(7,500)	0
PAVEMENT SAW	SWR 5000 050		0	(9,000)	0	0	0
Hydro Excavation Kit	SWR 5000 054		0	(4,800)	0	0	0
BACKHOE #207	VEH 9000 003		0	0	0	0	(57,000)
JET VACUUM TRUCK	VEH 9000 012		0	0	(75,000)	(75,000)	0
	<i>Total</i>		0	(13,800)	(98,000)	(82,500)	(57,000)
<u>SANITARY SEWER LIFT STATIONS</u>							
TELEMETRY UPGRADE-LENNOX LIFT STATION	LEN 3500 003		(5,000)	0	0	0	0
LEVEL CONTROLLER	LEN 3500 005		0	(2,586)	0	0	0
SEAL, CAULK, & PAINT BLOCK	MAI 1000 001		0	0	0	0	(8,000)
PUMP #1 REPLACEMENT-E MAIN LIFT STATION	MAI 1000 002		(26,000)	0	0	0	0
PUMP #2 REPLACEMENT-E MAIN LIFT STATION	MAI 1000 004		0	(26,000)	0	0	0
TELEMETRY UPGRADE-E MAIN SIFT STATION	MAI 1000 007		0	(18,000)	0	0	0
PUMP #1 REPLACEMENT	MAR 2000 001		0	(5,200)	0	0	0
PUMP #2 REPLACEMENT	MAR 2000 002		0	(5,200)	0	0	0
LEVEL CONTROLLER	MAR 2000 003		0	0	(1,800)	0	0
ELECTRICAL PANEL MAINTENANCE	MAR 2000 005		0	0	0	0	(8,000)
LIFT STATION BLDG REPAIR	ROL 4000 009		(10,000)	0	0	0	0
REPLACE 50KW PORT. GENERATOR-SANITARY SEWERS	SWR 5000 002		0	0	0	(50,000)	0
PAINT, SEAL, CAULK, & PAINT ROOF-TURNER LIFT STATI	TUR 7000 001		0	0	0	0	(10,000)
LEVEL CONTROLER/WETWELL	TUR 7000 010		0	(1,800)	0	0	0
ELECTRICAL PANEL MAINTENANCE-TURNER LIFT STATION	TUR 7000 013		0	0	0	0	(8,000)
ACTUATOR/BYPASS GATE	TUR 7000 015		0	(3,900)	0	0	0
PUMP #1 REPLACEMENT -YMCA LIFT STATION	YMC 9500 004		0	0	0	0	(10,000)
PUMP #2 REPLACEMENT-YMCA LIFT STATION	YMC 9500 006		0	0	0	0	(10,000)
PUMP #3 REPLACEMENT-YMCA LIFT STATION	YMC 9500 008		0	0	0	0	(10,000)
STANDBY GEN. REPLACEMENT-YMCA LIFT STATION	YMC 9500 011		0	0	(50,000)	0	0

612 - WPCP REVENUE FUND

		<i>Total</i>	(41,000)	(62,686)	(51,800)	(50,000)	(64,000)
<u>STORM SEWER LIFT STATIONS</u>							
MAJ REBUILD DISCHARG PUMP # 2-18TH AVE STATION	18A 5910 002		(35,000)	0	0	0	0
		<i>Total</i>	(35,000)	0	0	0	0
<u>WPCP</u>							
REPLACE CARPET & VINYL- ADMINISTRATION BLDG	ADM 0300 005		0	(10,000)	0	0	0
REPLACE HAV - ADMINISTRATION BLDG	ADM 0300 015		0	0	0	(7,000)	0
TEST GAS BALL	BGR 0700 001		(15,000)	0	0	0	0
BOILER #1-BOILER BLDG	BLR 1200 001		0	0	(52,000)	0	0
MEMBRANE ROOF REPLACEMENT-BOILER BLDG	BLR 1200 003		0	0	0	(15,000)	0
BOILER #2 REPLACEMENT-BOILER BLDG	BLR 1200 008		(7,100)	0	0	0	0
BOILER #3 REPLACEMENT-BOILER BLDG	BLR 1200 009		(7,100)	0	0	0	0
SUPERVISORY CONTROL UPGRADE-BOILER BLDG	BLR 1200 015		0	0	0	(15,000)	0
RE-ROOF - ENGINE BUILDING	CMP 1500 002		0	0	0	(25,000)	0
RAW WASTE PUMP #3 - COMPRESSOR BLDG	CMP 1500 014		0	0	(15,000)	0	0
399 ENGINE REPLACEMENT-COMP BLDG	CMP 1500 03		0	0	0	0	(700,000)
399 ENGINE MAJOR REBUILD-COMP BLDG	CMP 1500 039		0	0	(100,000)	0	0
399 ENGINE MINOR REBUILD-COMP BLDG	CMP 1500 040		0	(20,000)	0	0	0
NORTH TUNNEL MLSS XFER PUMP-COMP BLDG	CMP 1500 042		0	0	0	(10,000)	0
NORTH TUNNEL pH SYSTEM ANALYZE-COMP BLDG	CMP 1500 043		0	0	(7,000)	0	0
MASTER RADIO - RTU-COMP BLDG	CMP 1500 046		(15,000)	0	0	0	0
MAU-1 REBUILD-COMP BLDG	CMP 1500 050		0	0	(13,000)	0	0
SUPERVISORY CONTROL UPGRADE-COMP BLDG	CMP 1500 055		0	0	(15,000)	0	0
CONCENTRATE DRIVE (EAST)-& (WEST) CONCENTRATE BLDG	CNC 1700 001		0	(30,000)	0	0	0
RE-ROOF DAF-MAINT SHOP BLDG	DAF 1900 001		0	0	0	(20,000)	0
DAF #1 COLLECTOR EQUIPMENT-DAF BLDG	DAF 1900 013		0	0	(26,000)	0	0
DAF #2 COLLECTOR EQUIPMENT-DAF BLDG	DAF 1900 014		0	0	(26,000)	0	0
SUPERVISORY CONTROL UPGRADE-DAF BLDG	DAF 1900 025		0	0	(15,000)	0	0
RE-ROOF LOCKER ROOM-DIGESTER CONTR BLDG	DCB 2100 003		(8,000)	0	0	0	0
AIR DIA. PUMP #1 REPLACEMENT-DIG CONTR BLDG	DCB 2100 014		0	0	0	(20,000)	0
AIR DIA. PUMP #2 REPLACEMENT-DIG CONTR BLDG	DCB 2100 015		0	0	0	(20,000)	0
GAS COMPRESSOR #1 REPLACEMENT-DIG CONTR BLDG	DCB 2100 018		0	(40,000)	0	0	0
GAS COMPRESSOR #2 REPLACEMENT-DOG CONTR BLDG	DCB 2100 020		0	0	0	(40,000)	0
GAS COMPRESSOR #1 REBUILD-DIG CONTR BLDG	DCB 2100 021		(7,000)	0	0	0	0
SS Analyser-DIG CONTR BLDG	DCB 2100 023		(5,500)	0	0	0	0

612 - WPCP REVENUE FUND

PIPE INSULATION-DIG CONTR BLDG	DCB 2100 028	0	0	0	0	(8,000)
MAU-2 (CONCENTRATE) REBUILD-DIG CONTR BLDG	DCB 2100 032	(13,000)	0	0	0	0
DIG FEED PUMP #1, #2 REBUILD-DIG CONTR BLDG	DCB 2100 038	0	(14,100)	0	0	0
DIG TRANSFER PUMP #1 REBUILD-DIG CONTR BLDG	DCB 2100 043	(6,700)	0	0	0	0
WEMCO #3-DIG CONTR BLDG	DCB 2100 056	(30,000)	0	0	0	0
MEMBRANE ROOF REPLACEMENT-DIG #1	DG1 2001 001	0	(38,000)	0	0	0
PAINT LID-DIG #1	DG1 2001 003	0	(32,000)	0	0	0
MEMBRANE ROOF REPLACEMENT-DIG #2	DG2 2002 001	0	(38,000)	0	0	0
PAINT LID-DIG #2	DG2 2002 003	0	(32,000)	0	0	0
MEMBRANE ROOF REPLACEMENT-DIG #3	DG3 2003 001	0	(38,000)	0	0	0
PAINT LID-DIG #3	DG3 2003 003	0	(40,000)	0	0	0
DIG#3 - MIXER #1 REBUILD	DG3 2003 005	(10,000)	0	0	0	0
REBUILD DRIVE - FINAL#1,#2,#3	FCL 3100 002	(15,000)	0	0	0	0
FINAL CLARIFIER #1,#2,#3 - WEIR BAFFLE REPAIR	FCL 3100 009	(90,000)	0	0	0	0
HEATING & COOLING -LAB BLDG	LAB 3700 006	0	0	(12,000)	0	0
AUTOMATIC GLASSWARE CLEANER - LAB BLDG	LAB 3700 013	(7,200)	0	0	0	0
INDUSTRIAL PRETREAT SOFTWARE - LAB BLDG	LAB 3700 024	0	0	0	0	(5,000)
SCADA WONDERWARE SOFTWARE UPGRADE- LAB BLDG	LAB 3700 025	0	0	0	(80,000)	0
60" LAB HOOD LAB BLDG	LAB 3700 027	0	0	(7,000)	0	0
O&G APPARATUS - LAB BLDG	LAB 3700 028	0	(6,000)	0	0	0
REBUILD #1,2,3 PRIMARY CLARIFIER	PCL 4900 002	0	(60,000)	0	0	0
REBUILD #4, 5 PRIMARY CLARIFIER	PCL 4900 007	0	0	(60,000)	0	0
PRIMARY CLARIFIER#1 WEIR REPLACEMENT	PCL 4900 013	0	(40,000)	0	0	0
PRIMARY CLARIFIER #5 WEIR REPLACEMENT	PCL 4900 014	(40,000)	0	0	0	0
PRIMARY CLARIFIER #2 WEIR REPLACEMENT	PCL 4900 015	0	(40,000)	0	0	0
PRIMARY CLARIFIER #3 WEIR REPLACEMENT	PCL 4900 016	0	(40,000)	0	0	0
SCREEN #1 & 2 REBUILD-PRELIM BLDG	PLM 4700 006	0	0	(30,000)	0	0
PUMP ROOM CONVEYOR-PRELIM BLDG	PLM 4700 013	0	(115,000)	0	0	0
PUMP #4 REBUILD-PRELIM BLDG	PLM 4700 017	0	0	0	(15,000)	0
PUMP #5 REBUILD-PRELIM BLD	PLM 4700 019	0	0	0	(15,000)	0
REPLACE GRIT SNAIL BELT-PRELIM BLDG	PLM 4700 021	0	0	0	0	(11,100)
GRIT SYSTEM REPLACEMENT-PRELIM BLDG	PLM 4700 023	0	0	0	(200,000)	(200,000)
LIME ADDITION SYSTEM, ROLLOFF-PRELIM BLDG	PLM 4700 026	0	(18,000)	0	0	0
VFD REPLACEMENT (1,2,3&6)-PRELIM BLDG	PLM 4700 028	0	0	0	(24,000)	0
MAU-3 REBUILD-PRELIM BLDG	PLM 4700 033	0	(10,000)	0	0	0
SUPERVISORY CONTROL UPGRADE-PRELIM BLDG	PLM 4700 034	0	(15,000)	0	0	0
VERT TURBINE PUMP #1,#2,#3,#6 REBUILD-PRELIM BLDG	PLM 4700 036	(60,000)	0	0	0	0

612 - WPCP REVENUE FUND

LIME SYSTEM VENTILATION	PLM 4700 043	0	0	0	0	(15,000)
PRESSURE WASHING SYSTEM-PRELIM BLDG	PLM 4700 044	0	0	0	0	(11,000)
BIOSOLIDS LOADING PUMP #1,#2 -PRELIM BLDG	PLM 4700 045	0	(20,000)	0	0	0
GRIT SYSTEM REBUILD-PRELIM BLDG	PLM 4700 055	(40,000)	0	0	0	0
CONCRETE REPAIR PROGRAM-PLANT	PLT 4500 010	(30,000)	0	0	0	0
CONCRETE TANK REPAIR PROGRAM-PLANT	PLT 4500 011	(250,000)	(100,000)	0	0	0
INDUSTRIAL PC REPLACEMENT-ALL	PLT 4500 012	0	0	0	0	(100,000)
RIVER GAUGE STATION-TELEMETRY	PLT 4500 018	0	0	(9,000)	0	0
INDUSTRIAL PC REPLACEMENT FOR SCPC-B	PLT 4500 019	0	0	(9,000)	0	0
MCC ELECTRICAL MAINTENANCE-PLANT	PLT 4500 021	(20,000)	0	0	0	0
RAW PUMP #1 REPLACEMENT-SBR BLDG	SBB 1100 010	(25,000)	0	0	0	0
RAW PUMP #2 REPLACEMENT-SBR BLDG	SBB 1100 012	0	0	(25,000)	0	0
RAW PUMP #3 REPLACEMENT-SBR BLDG	SBB 1100 014	0	(25,000)	0	0	0
SUPERVISORY CONTROLS/COMPUTER-SBR BLDG	SBB 1100 023	(20,000)	0	0	0	0
VFD REPLACEMENT-SBR BLDG	SBB 1100 024	(15,000)	0	0	0	0
SBR Blower-SBR BLDG	SBB 1100 031	0	0	(50,000)	0	0
PC UPGRADE-SBR BLDG	SBB 1100 037	(2,000)	0	0	0	0
REPLACE SBR MIXER #1-SBR TANK#1	SBR 5500 002	0	0	(25,000)	0	0
REPLACE SBR MIXER #2-SBR TANK#2	SBR 5500 004	0	(25,000)	0	0	0
REPLACE SBR DECANTOR #1-SBR TANK #1	SBR 5500 006	0	0	(38,000)	0	0
REPLACE SBR DECANTOR #2-SBR TANK #2	SBR 5500 007	0	0	(38,000)	0	0
SBR AERATION SYSTEM REPLACEMENT	SBR 5500 035	0	0	0	0	(200,000)
MCC J&K REPLACEMENT - SBR	SBR 5500 060	0	(100,000)	(100,000)	0	0
JET PUMP #1A,#2A,#3A VFD-SECONDARY CONTR BLDG	SCB 5300 023	0	0	0	(36,000)	0
JET PUMP #1B VFD-SECONDARY CONTR BLDG	SCB 5300 024	0	0	0	(12,000)	0
SUPERVISORY CONTROL UPGRADE-SECONDARY CONTR BLDG	SCB 5300 032	0	(15,000)	0	0	0
INDUSTRIAL PC UPGRADE-SECONDARY CONTR BLDG	SCB 5300 033	(12,500)	0	0	0	0
REPLACE JET PUMP/MOTOR #1A	SCB 5300 16	0	0	(75,000)	0	0
REPLACE JET PUMP/MOTOR #1B	SCB 5300 17	0	0	0	(75,000)	0
REPLACE JET PUMP/MOTOR #2A	SCB 5300 18	0	0	(75,000)	0	0
REPLACE JET PUMP/MOTOR #2B	SCB 5300 19	0	0	0	(75,000)	0
REPLACE JET PUMP/MOTOR #3A	SCB 5300 20	0	0	(75,000)	0	0
REPLACE JET PUMP/MOTOR #3B	SCB 5300 21	0	0	0	(75,000)	0
JET PUMP # 3B VFD-SECONDARY CONTR BLDG	SCB 5300 29A	0	0	0	(12,000)	0
MIXER #1 REPLACEMENT SLUDGE TANK#5	SH5 5900 001	0	0	0	0	(60,000)
AERATION MIXER-LIME SILO	SLO 4000 004	0	0	(8,000)	0	0
SLUDGE FLOW METER-SLUDGE TRANSFER BLDG	STP 6100 006	0	(8,500)	0	0	0
FINAL EFFLUENT SS ANALYZER-UV CHANNEL	UVC 7100 002	0	(8,000)	0	0	0

Source		FY '19	FY '20	FY '21	FY '22	FY '23
612 - WPCP REVENUE FUND						
LAB VAN-VEHICLE	VEH 8100 003	0	0	(20,000)	0	0
PICKUP 3/4 TON W/BLADE-VEHICLE	VEH 8100 005	(31,000)	0	0	0	0
OPERATIONS VEHICLE(MULE)-VEHICLE	VEH 8100 006	0	0	(9,500)	0	0
MAINTENANCE VEHICLE(MULE)-VEHICLE	VEH 8100 007	(12,000)	0	0	0	0
WASTE HOLDING PUMP #2	WHT 8800 001	0	0	0	(4,000)	0
	<i>Total</i>	(794,100)	(977,600)	(934,500)	(795,000)	(1,310,100)
Total Expenditures and Uses		(870,100)	(1,054,086)	(1,084,300)	(927,500)	(1,431,100)
Change in Fund Balance		(46,700)	(281,800)	(30,000)	(93,000)	(979,600)
Ending Balance		(46,700)	(328,500)	(358,500)	(451,500)	(1,431,100)

Source		FY '19	FY '20	FY '21	FY '22	FY '23
616 - SAN SWR REHAB						
Beginning Balance		0	2,700,000	1,912,000	4,230,000	2,580,000
Revenues and Other Fund Sources						
<i>Other Fund Sources</i>						
4990.000 BOND SALES		0	1,912,000	2,730,000	0	0
4990.000 SRF LOAN		3,320,000	0	0	0	0
	<i>Total</i>	3,320,000	1,912,000	2,730,000	0	0
Total Revenues and Other Fund Sources		3,320,000	1,912,000	2,730,000	0	0
Total Funds Available		3,320,000	4,612,000	4,642,000	4,230,000	2,580,000
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>SANITARY SEWER</u>						
2016 Manhole and Point Repair Project	59016002	(620,000)	(2,700,000)	0	0	0
2016 CIPP Project	59016003	0	0	(412,000)	(1,500,000)	(1,500,000)
2018 Manhole Rehabilitation Project	59018001	0	0	0	(150,000)	(540,000)
	<i>Total</i>	(620,000)	(2,700,000)	(412,000)	(1,650,000)	(2,040,000)
Total Expenditures and Uses		(620,000)	(2,700,000)	(412,000)	(1,650,000)	(2,040,000)
Change in Fund Balance		2,700,000	(788,000)	2,318,000	(1,650,000)	(2,040,000)
Ending Balance		2,700,000	1,912,000	4,230,000	2,580,000	540,000

Source		FY '19	FY '20	FY '21	FY '22	FY '23
690 - TRANSIT						
Beginning Balance		126,126	65,569	65,569	65,569	65,569
<u>Revenues and Other Fund Sources</u>						
<i>Other Fund Sources</i>						
4315.780 FED CAP GRANT TRANSIT		343,155	0	0	0	0
	<i>Total</i>	343,155	0	0	0	0
Total Revenues and Other Fund Sources		343,155	0	0	0	0
Total Funds Available		469,281	65,569	65,569	65,569	65,569
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>TRANSIT</u>						
NEW BUS - REPLACE 922 ORION II	V3410	0	0	0	0	(80,000)
NEW BUS, Replace #971 ORION II	V3415	(403,712)	0	0	0	0
	<i>Total</i>	(403,712)	0	0	0	(80,000)
Total Expenditures and Uses		(403,712)	0	0	0	(80,000)
Change in Fund Balance		(60,557)	0	0	0	(80,000)
Ending Balance		65,569	65,569	65,569	65,569	(14,431)

Source			FY '19	FY '20	FY '21	FY '22	FY '23
740/741 - STORM WATER							
Beginning Balance			1,561,196	3,187,746	1,553,546	2,368,546	431,546
<u>Revenues and Other Fund Sources</u>							
<i>Revenue</i>							
No Funds			0	0	0	0	0
4427.000 Storm Water Charges			38,000	80,000	63,000	84,000	0
	<i>Total</i>		38,000	80,000	63,000	84,000	0
<i>Other Fund Sources</i>							
4990.000 Proceeds of Lt Debt			2,250,000	0	2,000,000	0	0
	<i>Total</i>		2,250,000	0	2,000,000	0	0
No Funds			0	0	0	0	0
	<i>Total</i>		0	0	0	0	0
Total Revenues and Other Fund Sources			2,288,000	80,000	2,063,000	84,000	0
Total Funds Available			3,849,196	3,267,746	3,616,546	2,452,546	431,546
<u>Expenditures and Uses</u>							
<i>Capital Projects & Equipment</i>							
<u>ENGINEERING</u>							
Median Improvements- Hwy 14 Olive to La Frentz	2019DOTHWY14		0	(250,000)	0	0	0
Parking Lot Renovation- 1st/Church Street	20ParkingLot		(73,450)	0	0	0	0
	<i>Total</i>		(73,450)	(250,000)	0	0	0
<u>SANITARY SEWER</u>							
TV TRANSPORTER-SANITARY SEWER	SWR 5000 008		0	0	(12,000)	0	0
Hydro Excavation Kit	SWR 5000 054		0	(3,200)	0	0	0
BACKHOE #207	VEH 9000 003		0	0	0	0	(38,000)
	<i>Total</i>		0	(3,200)	(12,000)	0	(38,000)
<u>STORM SEWER</u>							
TRUCK HOISTS (2)	SWR 5000 015		0	0	(1,000)	0	0
PAVEMENT SAW	SWR 5000 051		0	(6,000)	0	0	0
Pipe Plugs	SWR 5000 110		(8,000)	0	0	0	0
	<i>Total</i>		(8,000)	(6,000)	(1,000)	0	0
<u>STORM SEWER LIFT STATIONS</u>							
MAJ REBUILD DISCHARG PUMP # 1-18TH AVE STATION	18A 5910 001		0	0	(35,000)	0	0
REPLACE VFD # 1-18TH AVE STATION	18A 5910 007		0	(15,000)	0	0	0
TELEMETRY-18TH AVE STATION	18A 5910 011		0	(35,000)	0	0	0
REPLACE DRAIN MH PUMP # 1-18TH AVE STATION	18A 5910 012		0	0	(10,000)	0	0
REPLACE DRAIN MH PUMP # 2-18TH AVE STATION	18A 5910 013		0	0	(10,000)	0	0
SEAL, CAULK & PAINT-18TH AVE STATION	18A 5910 014		0	0	0	0	(10,000)
AIR CONDITIONING UNIT-1 NORTH	18A 5910 018		0	0	0	(8,000)	0
AIR CONDITIONING UNIT-2 SOUTH	18A 5910 019		0	0	0	(8,000)	0

Source		FY '19	FY '20	FY '21	FY '22	FY '23
740/741 - STORM WATER						
RIVERVIEW STORMWATER PROJECT 2012	RIV 5900 000	(225,000)	0	0	0	0
SEAL, CAULK, & PAINT ROOF	RIV 5900 001	0	0	0	0	(4,000)
PUMP #2 REBUILD MOTOR	RIV 5900 007	0	0	0	0	(10,000)
PUMP #3 REPLACEMENT-RIVERVIEW PARK STATION	RIV 5900 008	(50,000)	0	0	0	0
<i>Total</i>		(275,000)	(50,000)	(55,000)	(16,000)	(24,000)
<u>STORM WATER</u>						
Levee Repair - Earthwork	29113005	0	(500,000)	0	0	0
Levee Gatewell Repair	29113019	0	0	(500,000)	0	0
STORM WATER EMERGENCY REPAIRS	53107005A	(30,000)	(30,000)	(30,000)	(30,000)	0
W High St Ponding Area	M2438	(250,000)	(750,000)	0	0	0
Madison, 1st Av-3rd Av Stormwater Design	M2926	0	0	(150,000)	0	0
Dredging & Installing Settling Ponds	P100	0	0	(300,000)	(600,000)	(600,000)
4th St/Meadow Ln. Storm Sewer	P200	(25,000)	(125,000)	(200,000)	0	0
13th St./Church St. Interceptor Storm Sewer	P300	0	0	0	(750,000)	(750,000)
Swayze St./Woodland St. Channel	P400	0	0	0	(625,000)	(625,000)
Hydro Excavation Kit	SWR 5000 055	0	0	0	0	0
<i>Total</i>		(305,000)	(1,405,000)	(1,180,000)	(2,005,000)	(1,975,000)
Total Expenditures and Uses		(661,450)	(1,714,200)	(1,248,000)	(2,021,000)	(2,037,000)
Change in Fund Balance		1,626,550	(1,634,200)	815,000	(1,937,000)	(2,037,000)
Ending Balance		3,187,746	1,553,546	2,368,546	431,546	(1,605,454)

Source		FY '19	FY '20	FY '21	FY '22	FY '23
750 - COMPOST						
Beginning Balance		181,374	51,374	51,374	51,374	51,374
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>COMPOST</u>						
TROMMEL SCREEN	E2192	(130,000)	0	0	0	0
<i>Total</i>		(130,000)	0	0	0	0
Total Expenditures and Uses		(130,000)	0	0	0	0
Change in Fund Balance		(130,000)	0	0	0	0
Ending Balance		51,374	51,374	51,374	51,374	51,374