

1. Agenda

Documents:

[AGENDA.PDF](#)

2. Supporting Meeting Documents

Documents:

[BUDGET INFORMATION.PDF](#)  
[MINUTES.PDF](#)



## SPECIAL COUNCIL MEETING AGENDA

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Monday, January 30, 2017

**NOON**

**COUNCIL CHAMBERS, 10 W STATE STREET**

TO: Mayor James L. Lowrance and Councilors Mike Gowdy, Joel Greer, Al Hoop, Leon Lamer, Bill Martin, Robert Schubert, Bethany Wirin.

You and each of you are hereby notified of the call of the Special Council Meeting to be held for the following purpose:

BUSINESS

Roll Call

DISCUSSION

**2017-2018 BUDGET**

ADJOURNMENT

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Mayor James L. Lowrance

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Mike Gowdy

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Joel Greer

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Al Hoop

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Leon Lamer

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Bill Martin

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Bob Schubert

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Bethany Wirin



James L. Lowrance, 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 5, 2017

**To: Mayor James L. Lowrance  
Members of the City Council**

From: Finance Department

**Re: FY 2017–2018 Budget**

**Policy Issue:** Adoption of Annual Budget scheduled for March 6, 2017

**Recommendation:** At this time review the Proposed Fund Budgets and Tax Levy information.

**Background:** Included in the budget packet are the following fund reports on pages 1-18: Road Use Tax, Employee Benefits, Police/Fire Retirement, Emergency, Local Option Sales Tax (L.O.S.T.), Tax Increment Financing (TIF), Debt Service, and all Enterprise Funds. The individual fund reports are summarized by function and sub categories. Individual sub categories starting with a 4 reflect revenues, and those starting with a 5 are expenses. Sub category 650, transfers, is a net of transfers in and out.

The next page shows the ending cash balances carried forward from fiscal year 2016, the projected activity for FY17 and the projected activity for FY18.

Also included in your packets is a tax levy certification.

When reviewing the above information, please take note of the following:

1. The proposed tax rate is the same as this year. This was possible by lowering the Debt Service levy through a buy down of the levy from the LOST property tax relief dollars. This transfer totals 900,000.

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2. The Transfer to the General Fund from the Road Use Tax has been increased to 1,068,118 in FY17 and 1,126,664 in FY18. This increase covers wages associated with the Road Use functions paid for by the General Fund.
3. For the 4th straight year, the 5% Council discretionary funds of the Local Option Sales Tax is being applied as a revenue to the General Fund for operations. This year the transfer is \$170,000.
4. LOST also includes a transfer to the Employee benefit fund, \$2,250,000 in FY 18. This transfer directly lowers the employee benefit levy.
5. The TIF fund reflects the estimated TIF payments in FY 18, including payments to Plumb Supply, Menards, and Theisens.
6. The WPCP plan revenues have been updated to reflect approved rate increases. Total rate charges are budgeted at \$7,015,000.
7. The Storm Water revenues reflect a possible rate and structure change for FY18.
8. The Transit fund includes a transfer in from the General Fund of \$170,985. This transfer is for the collection of property tax dollars noted on the certification.

**Budget Impact:** All of the above will impact the individual funds noted above.

**Attachment:**

cc: Jessica Kinser

**City Council**  
Leon Lamer, Mike Gowdy, Joel Greer, Al Hoop  
Bill Martin, Robert Schubert, Bethany Wirin



# FY 17 & 18 Budget

## Group Summary

City of Marshalltown, IA



For Fiscal: 2016-2017 Period Ending: 01/31/2017

| SubCategory                                                          | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent   | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|----------------------------------------------------------------------|---------------------------|---------------------------|-----------------|---------------------------|-----------------------------|
| <b>Fund: 110 - ROAD USE TAX</b>                                      |                           |                           |                 |                           |                             |
| <b>Function: 2010 - Roads, Bridges, Sidewalks</b>                    |                           |                           |                 |                           |                             |
| 432 - STATE                                                          | 3,350,000.00              | 1,824,564.51              | 54.46%          | 3,350,000.00              | 3,300,000.00                |
| 500 - SALARIES AND WAGES                                             | 10,059.00                 | 5,867.16                  | 58.33%          | 10,059.00                 | 10,490.00                   |
| 510 - EMPLOYEE BENEFITS                                              | 10,480.00                 | 4,206.50                  | 40.14%          | 10,480.00                 | 10,565.00                   |
| 520 - CONTRACTUAL                                                    | 213,572.00                | 91,015.69                 | 42.62%          | 213,572.00                | 213,572.00                  |
| 536 - COMMODITIES                                                    | 165,050.00                | 89,924.98                 | 54.48%          | 165,050.00                | 165,050.00                  |
| 570 - MINOR EQUIPMENT / SUPPLIES                                     | 267,500.00                | 20,765.84                 | 7.76%           | 267,500.00                | 285,500.00                  |
| <b>Function: 2010 - Roads, Bridges, Sidewalks Surplus (Deficit):</b> | <b>2,683,339.00</b>       | <b>1,612,784.34</b>       | <b>60.10%</b>   | <b>2,683,339.00</b>       | <b>2,614,823.00</b>         |
| <b>Function: 2011 - Sidewalks</b>                                    |                           |                           |                 |                           |                             |
| 520 - CONTRACTUAL                                                    | 55,000.00                 | 0.00                      | 0%              | 55,000.00                 | 50,000.00                   |
| <b>Function: 2011 - Sidewalks Total:</b>                             | <b>55,000.00</b>          | <b>0.00</b>               | <b>0%</b>       | <b>55,000.00</b>          | <b>50,000.00</b>            |
| <b>Function: 2012 - Street Construction</b>                          |                           |                           |                 |                           |                             |
| 520 - CONTRACTUAL                                                    | 556,000.00                | 4,057.32                  | 0.73%           | 556,000.00                | 696,000.00                  |
| 570 - MINOR EQUIPMENT / SUPPLIES                                     | 235,000.00                | 0.00                      | 0%              | 235,000.00                | 235,000.00                  |
| <b>Function: 2012 - Street Construction Total:</b>                   | <b>791,000.00</b>         | <b>4,057.32</b>           | <b>0.51%</b>    | <b>791,000.00</b>         | <b>931,000.00</b>           |
| <b>Function: 2030 - Street Lighting</b>                              |                           |                           |                 |                           |                             |
| 520 - CONTRACTUAL                                                    | 202,000.00                | 102,882.27                | 50.93%          | 202,000.00                | 202,000.00                  |
| 536 - COMMODITIES                                                    | 3,000.00                  | 3,273.92                  | 109.13%         | 3,000.00                  | 3,000.00                    |
| <b>Function: 2030 - Street Lighting Total:</b>                       | <b>205,000.00</b>         | <b>106,156.19</b>         | <b>51.78%</b>   | <b>205,000.00</b>         | <b>205,000.00</b>           |
| <b>Function: 2040 - Traffic Safety</b>                               |                           |                           |                 |                           |                             |
| 510 - EMPLOYEE BENEFITS                                              | 2,000.00                  | 1,865.94                  | 93.30%          | 2,000.00                  | 2,000.00                    |
| 520 - CONTRACTUAL                                                    | 50,930.00                 | 11,492.60                 | 22.57%          | 50,930.00                 | 50,930.00                   |
| 536 - COMMODITIES                                                    | 15,000.00                 | 5,361.55                  | 35.74%          | 15,000.00                 | 15,000.00                   |
| 570 - MINOR EQUIPMENT / SUPPLIES                                     | 34,000.00                 | 11,352.69                 | 33.39%          | 34,000.00                 | 92,000.00                   |
| <b>Function: 2040 - Traffic Safety Total:</b>                        | <b>101,930.00</b>         | <b>30,072.78</b>          | <b>29.50%</b>   | <b>101,930.00</b>         | <b>159,930.00</b>           |
| <b>Function: 2050 - Snow Removal</b>                                 |                           |                           |                 |                           |                             |
| 520 - CONTRACTUAL                                                    | 35,000.00                 | 13.55                     | 0.04%           | 35,000.00                 | 35,000.00                   |
| 536 - COMMODITIES                                                    | 165,000.00                | 94,864.92                 | 57.49%          | 165,000.00                | 165,000.00                  |
| <b>Function: 2050 - Snow Removal Total:</b>                          | <b>200,000.00</b>         | <b>94,878.47</b>          | <b>47.44%</b>   | <b>200,000.00</b>         | <b>200,000.00</b>           |
| <b>Function: 2060 - Highway Engineering</b>                          |                           |                           |                 |                           |                             |
| 510 - EMPLOYEE BENEFITS                                              | 300.00                    | 19.99                     | 6.66%           | 300.00                    | 300.00                      |
| 520 - CONTRACTUAL                                                    | 41,532.00                 | 19,726.18                 | 47.50%          | 41,532.00                 | 41,532.00                   |
| 536 - COMMODITIES                                                    | 6,600.00                  | 799.61                    | 12.12%          | 6,600.00                  | 6,600.00                    |
| 570 - MINOR EQUIPMENT / SUPPLIES                                     | 93,500.00                 | 10,902.79                 | 11.66%          | 93,500.00                 | 71,500.00                   |
| <b>Function: 2060 - Highway Engineering Total:</b>                   | <b>141,932.00</b>         | <b>31,448.57</b>          | <b>22.16%</b>   | <b>141,932.00</b>         | <b>119,932.00</b>           |
| <b>Function: 2070 - Street Cleaning</b>                              |                           |                           |                 |                           |                             |
| 520 - CONTRACTUAL                                                    | 7,500.00                  | 2,524.05                  | 33.65%          | 7,500.00                  | 7,500.00                    |
| <b>Function: 2070 - Street Cleaning Total:</b>                       | <b>7,500.00</b>           | <b>2,524.05</b>           | <b>33.65%</b>   | <b>7,500.00</b>           | <b>7,500.00</b>             |
| <b>Function: 9000 - 9000</b>                                         |                           |                           |                 |                           |                             |
| 650 - TRANSFERS                                                      | 1,113,600.00              | 223,572.60                | 20.08%          | 1,447,518.00              | 1,126,664.00                |
| <b>Function: 9000 - 9000 Total:</b>                                  | <b>1,113,600.00</b>       | <b>223,572.60</b>         | <b>20.08%</b>   | <b>1,447,518.00</b>       | <b>1,126,664.00</b>         |
| <b>Fund: 110 - ROAD USE TAX Surplus (Deficit):</b>                   | <b>67,377.00</b>          | <b>1,120,074.36</b>       | <b>1662.40%</b> | <b>-266,541.00</b>        | <b>-185,203.00</b>          |

| SubCategory                                           | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|-------------------------------------------------------|---------------------------|---------------------------|---------------|---------------------------|-----------------------------|
| <b>Fund: 112 - EMPLOYEE BENEFITS FUND</b>             |                           |                           |               |                           |                             |
| Function: 6021 - Finance                              |                           |                           |               |                           |                             |
| 400 - PROPERTY TAXES                                  | 244,012.00                | 118,879.83                | 48.72%        | 244,012.00                | 310,119.00                  |
| 409 - OTHER CITY TAXES                                | 20,673.00                 | 10,593.56                 | 51.24%        | 20,673.00                 | 30,351.00                   |
| 434 - CREDITS                                         | 9,608.00                  | 14,502.79                 | 150.94%       | 18,107.00                 | 13,596.00                   |
| Function: 6021 - Finance Total:                       | 274,293.00                | 143,976.18                | 52.49%        | 282,792.00                | 354,066.00                  |
| Function: 9000 - 9000                                 |                           |                           |               |                           |                             |
| 650 - TRANSFERS                                       | -306,955.00               | 562,076.37                | -183.11%      | -306,955.00               | -374,313.00                 |
| Function: 9000 - 9000 Surplus (Deficit):              | -306,955.00               | 562,076.37                | -183.11%      | -306,955.00               | -374,313.00                 |
| Fund: 112 - EMPLOYEE BENEFITS FUND Surplus (Deficit): | -32,662.00                | 706,052.55                | -2161.69%     | -24,163.00                | -20,247.00                  |

| SubCategory                                                       | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent   | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|-------------------------------------------------------------------|---------------------------|---------------------------|-----------------|---------------------------|-----------------------------|
| <b>Fund: 117 - POLICE/FIRE RETIREMENT</b>                         |                           |                           |                 |                           |                             |
| <b>Function: 1010 - Police Operations/Crime Prevention</b>        |                           |                           |                 |                           |                             |
| 510 - EMPLOYEE BENEFITS                                           | 8,965.00                  | 3,063.12                  | 34.17%          | 8,965.00                  | 9,193.00                    |
| <b>Function: 1010 - Police Operations/Crime Prevention Total:</b> | <b>8,965.00</b>           | <b>3,063.12</b>           | <b>34.17%</b>   | <b>8,965.00</b>           | <b>9,193.00</b>             |
| <b>Function: 6021 - Finance</b>                                   |                           |                           |                 |                           |                             |
| 400 - PROPERTY TAXES                                              | 1,028,851.00              | 500,285.98                | 48.63%          | 1,028,851.00              | 1,017,034.00                |
| 409 - OTHER CITY TAXES                                            | 87,163.00                 | 44,581.18                 | 51.15%          | 87,163.00                 | 99,526.00                   |
| 434 - CREDITS                                                     | 40,511.00                 | 61,032.54                 | 150.66%         | 40,080.00                 | 44,590.00                   |
| 460 - INTEREST                                                    | 0.00                      | 387.64                    | 0%              | 0.00                      | 0.00                        |
| <b>Function: 6021 - Finance Total:</b>                            | <b>1,156,525.00</b>       | <b>606,287.34</b>         | <b>52.42%</b>   | <b>1,156,094.00</b>       | <b>1,161,150.00</b>         |
| <b>Function: 9000 - 9000</b>                                      |                           |                           |                 |                           |                             |
| 650 - TRANSFERS                                                   | 1,116,014.00              | 221,710.36                | 19.87%          | 1,116,014.00              | 1,139,169.00                |
| <b>Function: 9000 - 9000 Total:</b>                               | <b>1,116,014.00</b>       | <b>221,710.36</b>         | <b>19.87%</b>   | <b>1,116,014.00</b>       | <b>1,139,169.00</b>         |
| <b>Fund: 117 - POLICE/FIRE RETIREMENT Surplus (Deficit):</b>      | <b>31,546.00</b>          | <b>381,513.86</b>         | <b>1209.39%</b> | <b>31,115.00</b>          | <b>12,788.00</b>            |

| SubCategory                                          | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|------------------------------------------------------|---------------------------|---------------------------|---------------|---------------------------|-----------------------------|
| <b>Fund: 119 - EMERGENCY FUND</b>                    |                           |                           |               |                           |                             |
| <b>Function: 6021 - Finance</b>                      |                           |                           |               |                           |                             |
| 400 - PROPERTY TAXES                                 | 194,950.00                | 94,792.05                 | 48.62%        | 194,950.00                | 201,468.00                  |
| 409 - OTHER CITY TAXES                               | 16,516.00                 | 8,450.26                  | 51.16%        | 16,516.00                 | 19,715.00                   |
| 434 - CREDITS                                        | 7,676.00                  | 11,563.50                 | 150.64%       | 7,596.00                  | 7,596.00                    |
| <b>Function: 6021 - Finance Total:</b>               | <b>219,142.00</b>         | <b>114,805.81</b>         | <b>52.39%</b> | <b>219,062.00</b>         | <b>228,779.00</b>           |
| <b>Function: 9000 - 9000</b>                         |                           |                           |               |                           |                             |
| 650 - TRANSFERS                                      | 219,142.00                | 2,061.34                  | 0.94%         | 219,062.00                | 228,779.00                  |
| <b>Function: 9000 - 9000 Total:</b>                  | <b>219,142.00</b>         | <b>2,061.34</b>           | <b>0.94%</b>  | <b>219,062.00</b>         | <b>228,779.00</b>           |
| <b>Fund: 119 - EMERGENCY FUND Surplus (Deficit):</b> | <b>0.00</b>               | <b>112,744.47</b>         | <b>0%</b>     | <b>0.00</b>               | <b>0.00</b>                 |

| SubCategory                                                  | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent    | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|--------------------------------------------------------------|---------------------------|---------------------------|------------------|---------------------------|-----------------------------|
| <b>Fund: 121 - LOCAL OPTION SALES TAX</b>                    |                           |                           |                  |                           |                             |
| <b>Function: 1040 - Flood Control</b>                        |                           |                           |                  |                           |                             |
| 520 - CONTRACTUAL                                            | 50,000.00                 | 50,049.50                 | 100.10%          | 50,000.00                 | 0.00                        |
| <b>Function: 1040 - Flood Control Total:</b>                 | <b>50,000.00</b>          | <b>50,049.50</b>          | <b>100.10%</b>   | <b>50,000.00</b>          | <b>0.00</b>                 |
| <b>Function: 6021 - Finance</b>                              |                           |                           |                  |                           |                             |
| 409 - OTHER CITY TAXES                                       | 3,000,000.00              | 2,572,661.01              | 85.76%           | 4,189,462.00              | 3,400,000.00                |
| 460 - INTEREST                                               | 2,690.00                  | 5,657.94                  | 210.33%          | 6,600.00                  | 2,690.00                    |
| <b>Function: 6021 - Finance Total:</b>                       | <b>3,002,690.00</b>       | <b>2,578,318.95</b>       | <b>85.87%</b>    | <b>4,196,062.00</b>       | <b>3,402,690.00</b>         |
| <b>Function: 8065 - Storm Water</b>                          |                           |                           |                  |                           |                             |
| 520 - CONTRACTUAL                                            | 0.00                      | 9,503.20                  | 0%               | 10,000.00                 | 0.00                        |
| <b>Function: 8065 - Storm Water Total:</b>                   | <b>0.00</b>               | <b>9,503.20</b>           | <b>0%</b>        | <b>10,000.00</b>          | <b>0.00</b>                 |
| <b>Function: 8066 - Storm Water-Eng</b>                      |                           |                           |                  |                           |                             |
| 520 - CONTRACTUAL                                            | 550,000.00                | 764,366.02                | 138.98%          | 865,100.00                | 550,000.00                  |
| 570 - MINOR EQUIPMENT / SUPPLIES                             | 0.00                      | 0.00                      | 0%               | 0.00                      | 150,000.00                  |
| <b>Function: 8066 - Storm Water-Eng Total:</b>               | <b>550,000.00</b>         | <b>764,366.02</b>         | <b>138.98%</b>   | <b>865,100.00</b>         | <b>700,000.00</b>           |
| <b>Function: 9000 - 9000</b>                                 |                           |                           |                  |                           |                             |
| 650 - TRANSFERS                                              | -2,425,000.00             | -1,295,537.47             | 53.42%           | -1,659,887.00             | -2,620,000.00               |
| <b>Function: 9000 - 9000 Surplus (Deficit):</b>              | <b>-2,425,000.00</b>      | <b>-1,295,537.47</b>      | <b>53.42%</b>    | <b>-1,659,887.00</b>      | <b>-2,620,000.00</b>        |
| <b>Fund: 121 - LOCAL OPTION SALES TAX Surplus (Deficit):</b> | <b>-22,310.00</b>         | <b>458,862.76</b>         | <b>-2056.76%</b> | <b>1,611,075.00</b>       | <b>82,690.00</b>            |

| SubCategory                                                   | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent  | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|---------------------------------------------------------------|---------------------------|---------------------------|----------------|---------------------------|-----------------------------|
| <b>Fund: 125 - TAX INCREMENT FINANCING</b>                    |                           |                           |                |                           |                             |
| <b>Function: 5020 - Econmic Development</b>                   |                           |                           |                |                           |                             |
| 520 - CONTRACTUAL                                             | 84,000.00                 | 113,893.40                | 135.59%        | 84,000.00                 | 233,583.00                  |
| <b>Function: 5020 - Econmic Development Total:</b>            | <b>84,000.00</b>          | <b>113,893.40</b>         | <b>135.59%</b> | <b>84,000.00</b>          | <b>233,583.00</b>           |
| <b>Function: 6021 - Finance</b>                               |                           |                           |                |                           |                             |
| 408 - PROP TAXES, TIF                                         | 502,248.00                | 211,686.87                | 42.15%         | 502,248.00                | 185,519.00                  |
| 434 - CREDITS                                                 | 0.00                      | 28,448.25                 | 0%             | 0.00                      | 0.00                        |
| 460 - INTEREST                                                | 1,000.00                  | 733.66                    | 73.37%         | 1,500.00                  | 1,000.00                    |
| <b>Function: 6021 - Finance Total:</b>                        | <b>503,248.00</b>         | <b>240,868.78</b>         | <b>47.86%</b>  | <b>503,748.00</b>         | <b>186,519.00</b>           |
| <b>Function: 9000 - 9000</b>                                  |                           |                           |                |                           |                             |
| 650 - TRANSFERS                                               | 301,046.00                | 0.00                      | 0%             | 312,461.00                | 381,560.00                  |
| <b>Function: 9000 - 9000 Total:</b>                           | <b>301,046.00</b>         | <b>0.00</b>               | <b>0%</b>      | <b>312,461.00</b>         | <b>381,560.00</b>           |
| <b>Fund: 125 - TAX INCREMENT FINANCING Surplus (Deficit):</b> | <b>118,202.00</b>         | <b>126,975.38</b>         | <b>107.42%</b> | <b>107,287.00</b>         | <b>-428,624.00</b>          |

| SubCategory                                       | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|---------------------------------------------------|---------------------------|---------------------------|---------------|---------------------------|-----------------------------|
| <b>Fund: 200 - GO BONDS DEBT FUND</b>             |                           |                           |               |                           |                             |
| <b>Function: 6021 - Finance</b>                   |                           |                           |               |                           |                             |
| 400 - PROPERTY TAXES                              | 2,675,076.00              | 1,296,091.20              | 48.45%        | 2,675,076.00              | 2,720,039.00                |
| 409 - OTHER CITY TAXES                            | 222,210.00                | 113,683.54                | 51.16%        | 222,210.00                | 264,266.00                  |
| 434 - CREDITS                                     | 103,277.00                | 161,032.18                | 155.92%       | 107,564.00                | 107,564.00                  |
| 460 - INTEREST                                    | 1,000.00                  | 110.42                    | 11.04%        | 1,000.00                  | 1,000.00                    |
| Function: 6021 - Finance Total:                   | 3,001,563.00              | 1,570,917.34              | 52.34%        | 3,005,850.00              | 3,092,869.00                |
| <b>Function: 7010 - Debt Service</b>              |                           |                           |               |                           |                             |
| 585 - DEBT SERVICE                                | 3,091,413.00              | 193,206.25                | 6.25%         | 3,191,461.00              | 4,150,572.00                |
| Function: 7010 - Debt Service Total:              | 3,091,413.00              | 193,206.25                | 6.25%         | 3,191,461.00              | 4,150,572.00                |
| <b>Function: 9000 - 9000</b>                      |                           |                           |               |                           |                             |
| 650 - TRANSFERS                                   | 241,046.00                | 0.00                      | 0%            | 252,461.00                | 1,221,560.00                |
| Function: 9000 - 9000 Total:                      | 241,046.00                | 0.00                      | 0%            | 252,461.00                | 1,221,560.00                |
| Fund: 200 - GO BONDS DEBT FUND Surplus (Deficit): | 151,196.00                | 1,377,711.09              | 911.21%       | 66,850.00                 | 163,857.00                  |

| SubCategory                                                   | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|---------------------------------------------------------------|---------------------------|---------------------------|---------------|---------------------------|-----------------------------|
| <b>Fund: 610 - WATER POLLUTION CONTROL</b>                    |                           |                           |               |                           |                             |
| <b>Function: 8015 - Sewer &amp; Sewage Disposal</b>           |                           |                           |               |                           |                             |
| 500 - SALARIES AND WAGES                                      | 855,727.00                | 485,644.34                | 56.75%        | 855,727.00                | 868,545.00                  |
| 510 - EMPLOYEE BENEFITS                                       | 296,846.00                | 163,607.21                | 55.12%        | 296,846.00                | 312,562.00                  |
| 520 - CONTRACTUAL                                             | 1,654,190.00              | 606,117.76                | 36.64%        | 1,654,190.00              | 1,672,690.00                |
| 536 - COMMODITIES                                             | 230,200.00                | 93,963.57                 | 40.82%        | 230,200.00                | 230,200.00                  |
| 570 - MINOR EQUIPMENT / SUPPLIES                              | 1,079,000.00              | 102,184.89                | 9.47%         | 1,079,000.00              | 1,148,500.00                |
| 580 - FINES & SERVICE CHRGs/REFUNDS                           | 4,000.00                  | 4,732.18                  | 118.30%       | 4,000.00                  | 4,000.00                    |
| 585 - DEBT SERVICE                                            | 496,668.00                | 124,536.74                | 25.07%        | 601,159.00                | 603,759.00                  |
| <b>Function: 8015 - Sewer &amp; Sewage Disposal Total:</b>    | <b>4,616,631.00</b>       | <b>1,580,786.69</b>       | <b>34.24%</b> | <b>4,721,122.00</b>       | <b>4,840,256.00</b>         |
| <b>Function: 8016 - Sanitary Sewer</b>                        |                           |                           |               |                           |                             |
| 500 - SALARIES AND WAGES                                      | 251,414.00                | 137,658.70                | 54.75%        | 251,414.00                | 241,278.00                  |
| 510 - EMPLOYEE BENEFITS                                       | 98,423.00                 | 50,151.38                 | 50.95%        | 98,423.00                 | 95,701.00                   |
| 520 - CONTRACTUAL                                             | 132,481.00                | 73,194.42                 | 55.25%        | 132,481.00                | 132,481.00                  |
| 536 - COMMODITIES                                             | 18,100.00                 | 8,382.10                  | 46.31%        | 18,100.00                 | 18,100.00                   |
| 570 - MINOR EQUIPMENT / SUPPLIES                              | 41,500.00                 | 1,273.30                  | 3.07%         | 41,500.00                 | 70,100.00                   |
| 585 - DEBT SERVICE                                            | 1,825,022.00              | 330,366.65                | 18.10%        | 1,825,022.00              | 1,829,721.00                |
| <b>Function: 8016 - Sanitary Sewer Total:</b>                 | <b>2,366,940.00</b>       | <b>601,026.55</b>         | <b>25.39%</b> | <b>2,366,940.00</b>       | <b>2,387,381.00</b>         |
| <b>Function: 9000 - 9000</b>                                  |                           |                           |               |                           |                             |
| 650 - TRANSFERS                                               | 0.00                      | 946,141.78                | 0%            | 4,800.00                  | 0.00                        |
| <b>Function: 9000 - 9000 Total:</b>                           | <b>0.00</b>               | <b>946,141.78</b>         | <b>0%</b>     | <b>4,800.00</b>           | <b>0.00</b>                 |
| <b>Fund: 610 - WATER POLLUTION CONTROL Surplus (Deficit):</b> | <b>-6,983,571.00</b>      | <b>-1,235,671.46</b>      | <b>17.69%</b> | <b>-7,083,262.00</b>      | <b>-7,227,637.00</b>        |

| SubCategory                                                | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent    | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|------------------------------------------------------------|---------------------------|---------------------------|------------------|---------------------------|-----------------------------|
| <b>Fund: 611 - WPCP REVENUE</b>                            |                           |                           |                  |                           |                             |
| <b>Function: 6021 - Finance</b>                            |                           |                           |                  |                           |                             |
| 460 - INTEREST                                             | 10,000.00                 | 11,835.47                 | 118.35%          | 17,000.00                 | 10,000.00                   |
| <b>Function: 6021 - Finance Total:</b>                     | <b>10,000.00</b>          | <b>11,835.47</b>          | <b>118.35%</b>   | <b>17,000.00</b>          | <b>10,000.00</b>            |
| <b>Function: 8015 - Sewer &amp; Sewage Disposal</b>        |                           |                           |                  |                           |                             |
| 421 - MISCELLANEOUS                                        | 3,400.00                  | 5,621.00                  | 165.32%          | 3,400.00                  | 3,400.00                    |
| 431 - FEDERAL                                              | 96.00                     | 0.00                      | 0%               | 96.00                     | 96.00                       |
| 440 - CHARGES FOR SERVICES                                 | 6,476,709.00              | 3,045,929.24              | 47.03%           | 6,476,709.00              | 7,143,500.00                |
| 460 - INTEREST                                             | 50,300.00                 | 0.00                      | 0%               | 50,300.00                 | 50,300.00                   |
| 480 - MISCELLANEOUS                                        | 109,600.00                | 88,959.67                 | 81.17%           | 109,600.00                | 109,600.00                  |
| 490 - SALE OF FIXED ASSETS                                 | 0.00                      | 67,100.00                 | 0%               | 0.00                      | 0.00                        |
| <b>Function: 8015 - Sewer &amp; Sewage Disposal Total:</b> | <b>6,640,105.00</b>       | <b>3,207,609.91</b>       | <b>48.31%</b>    | <b>6,640,105.00</b>       | <b>7,306,896.00</b>         |
| <b>Function: 9000 - 9000</b>                               |                           |                           |                  |                           |                             |
| 650 - TRANSFERS                                            | -10,000.00                | -1,241,341.78             | 12413.42%        | -10,000.00                | 0.00                        |
| <b>Function: 9000 - 9000 Surplus (Deficit):</b>            | <b>-10,000.00</b>         | <b>-1,241,341.78</b>      | <b>12413.42%</b> | <b>-10,000.00</b>         | <b>0.00</b>                 |
| <b>Fund: 611 - WPCP REVENUE Surplus (Deficit):</b>         | <b>6,640,105.00</b>       | <b>1,978,103.60</b>       | <b>29.79%</b>    | <b>6,647,105.00</b>       | <b>7,316,896.00</b>         |

| SubCategory                                               | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|-----------------------------------------------------------|---------------------------|---------------------------|---------------|---------------------------|-----------------------------|
| <b>Fund: 612 - (D) WPCP REVENUE BOND FUND</b>             |                           |                           |               |                           |                             |
| Function: 6021 - Finance                                  |                           |                           |               |                           |                             |
| 460 - INTEREST                                            | 0.00                      | 3,550.59                  | 0%            | 0.00                      | 0.00                        |
| Function: 6021 - Finance Total:                           | 0.00                      | 3,550.59                  | 0%            | 0.00                      | 0.00                        |
| Function: 8016 - Sanitary Sewer                           |                           |                           |               |                           |                             |
| 520 - CONTRACTUAL                                         | 0.00                      | 75,591.38                 | 0%            | 100,000.00                | 0.00                        |
| Function: 8016 - Sanitary Sewer Total:                    | 0.00                      | 75,591.38                 | 0%            | 100,000.00                | 0.00                        |
| Fund: 612 - (D) WPCP REVENUE BOND FUND Surplus (Deficit): | 0.00                      | -72,040.79                | 0%            | -100,000.00               | 0.00                        |

| SubCategory                                                  | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|--------------------------------------------------------------|---------------------------|---------------------------|---------------|---------------------------|-----------------------------|
| Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV                    |                           |                           |               |                           |                             |
| Function: 6021 - Finance                                     |                           |                           |               |                           |                             |
| 460 - INTEREST                                               | 2,700.00                  | 1,021.68                  | 37.84%        | 2,700.00                  | 2,700.00                    |
| Function: 6021 - Finance Total:                              | 2,700.00                  | 1,021.68                  | 37.84%        | 2,700.00                  | 2,700.00                    |
| Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV Surplus (Deficit): | 2,700.00                  | 1,021.68                  | 37.84%        | 2,700.00                  | 2,700.00                    |

| SubCategory                                                 | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|-------------------------------------------------------------|---------------------------|---------------------------|---------------|---------------------------|-----------------------------|
| <b>Fund: 616 - SANITARY SEWER REHAB PROJECT</b>             |                           |                           |               |                           |                             |
| Function: 6021 - Finance                                    |                           |                           |               |                           |                             |
| 460 - INTEREST                                              | 0.00                      | 2.41                      | 0%            | 0.00                      | 0.00                        |
| 491 - PROCEEDS OF DEBT                                      | 0.00                      | 0.00                      | 0%            | 0.00                      | 2,750,000.00                |
| Function: 6021 - Finance Total:                             | 0.00                      | 2.41                      | 0%            | 0.00                      | 2,750,000.00                |
| Function: 8016 - Sanitary Sewer                             |                           |                           |               |                           |                             |
| 520 - CONTRACTUAL                                           | 20,000.00                 | 4,549,248.60              | 22746.24%     | 5,820,000.00              | 1,800,000.00                |
| 570 - MINOR EQUIPMENT / SUPPLIES                            | 0.00                      | 23,110.00                 | 0%            | 0.00                      | 0.00                        |
| Function: 8016 - Sanitary Sewer Total:                      | 20,000.00                 | 4,572,358.60              | 22861.79%     | 5,820,000.00              | 1,800,000.00                |
| Fund: 616 - SANITARY SEWER REHAB PROJECT Surplus (Deficit): | -20,000.00                | -4,572,356.19             | 22861.78%     | -5,820,000.00             | 950,000.00                  |

| SubCategory                                                         | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|---------------------------------------------------------------------|---------------------------|---------------------------|---------------|---------------------------|-----------------------------|
| <b>Fund: 617 - SANITARY SEWER NEW CONSTRUCTN</b>                    |                           |                           |               |                           |                             |
| Function: 8015 - Sewer & Sewage Disposal                            |                           |                           |               |                           |                             |
| 440 - CHARGES FOR SERVICES                                          | 0.00                      | 13,300.94                 | 0%            | 0.00                      | 0.00                        |
| Function: 8015 - Sewer & Sewage Disposal Total:                     | 0.00                      | 13,300.94                 | 0%            | 0.00                      | 0.00                        |
| Function: 8016 - Sanitary Sewer                                     |                           |                           |               |                           |                             |
| 440 - CHARGES FOR SERVICES                                          | 0.00                      | 10,500.00                 | 0%            | 0.00                      | 0.00                        |
| Function: 8016 - Sanitary Sewer Total:                              | 0.00                      | 10,500.00                 | 0%            | 0.00                      | 0.00                        |
| <b>Fund: 617 - SANITARY SEWER NEW CONSTRUCTN Surplus (Deficit):</b> | 0.00                      | 23,800.94                 | 0%            | 0.00                      | 0.00                        |

| SubCategory                                      | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|--------------------------------------------------|---------------------------|---------------------------|---------------|---------------------------|-----------------------------|
| <b>Fund: 690 - TRANSIT OPERATING</b>             |                           |                           |               |                           |                             |
| <b>Function: 1072 - Electrical Inspections</b>   |                           |                           |               |                           |                             |
| 440 - CHARGES FOR SERVICES                       | 45,000.00                 | 0.00                      | 0%            | 0.00                      | 0.00                        |
| Function: 1072 - Electrical Inspections Total:   | 45,000.00                 | 0.00                      | 0%            | 0.00                      | 0.00                        |
| <b>Function: 6021 - Finance</b>                  |                           |                           |               |                           |                             |
| 460 - INTEREST                                   | 1,000.00                  | 141.90                    | 14.19%        | 1,000.00                  | 1,000.00                    |
| Function: 6021 - Finance Total:                  | 1,000.00                  | 141.90                    | 14.19%        | 1,000.00                  | 1,000.00                    |
| <b>Function: 8050 - Transit</b>                  |                           |                           |               |                           |                             |
| 431 - FEDERAL                                    | 205,000.00                | 0.00                      | 0%            | 208,006.00                | 521,000.00                  |
| 432 - STATE                                      | 165,000.00                | 154,166.08                | 93.43%        | 178,522.00                | 180,000.00                  |
| 440 - CHARGES FOR SERVICES                       | 79,000.00                 | 34,852.91                 | 44.12%        | 124,000.00                | 124,000.00                  |
| 480 - MISCELLANEOUS                              | 4,000.00                  | 1,269.76                  | 31.74%        | 4,000.00                  | 4,000.00                    |
| 500 - SALARIES AND WAGES                         | 362,258.00                | 187,978.85                | 51.89%        | 362,258.00                | 405,684.00                  |
| 510 - EMPLOYEE BENEFITS                          | 124,840.00                | 64,118.22                 | 51.36%        | 124,840.00                | 140,592.00                  |
| 520 - CONTRACTUAL                                | 213,616.00                | 70,289.62                 | 32.90%        | 213,616.00                | 213,616.00                  |
| 536 - COMMODITIES                                | 5,100.00                  | 2,860.23                  | 56.08%        | 5,100.00                  | 5,100.00                    |
| 570 - MINOR EQUIPMENT / SUPPLIES                 | 1,000.00                  | 89.99                     | 9.00%         | 1,000.00                  | 412,000.00                  |
| Function: 8050 - Transit Surplus (Deficit):      | -253,814.00               | -135,048.16               | 53.21%        | -192,286.00               | -347,992.00                 |
| <b>Function: 9000 - 9000</b>                     |                           |                           |               |                           |                             |
| 650 - TRANSFERS                                  | 170,000.00                | 1,725.00                  | 1.01%         | 170,000.00                | 179,847.00                  |
| Function: 9000 - 9000 Total:                     | 170,000.00                | 1,725.00                  | 1.01%         | 170,000.00                | 179,847.00                  |
| Fund: 690 - TRANSIT OPERATING Surplus (Deficit): | -37,814.00                | -133,181.26               | 352.20%       | -21,286.00                | -167,145.00                 |

| SubCategory                                               | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent  | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|-----------------------------------------------------------|---------------------------|---------------------------|----------------|---------------------------|-----------------------------|
| <b>Fund: 740 - STORM SEWER UTILITY</b>                    |                           |                           |                |                           |                             |
| <b>Function: 1040 - Flood Control</b>                     |                           |                           |                |                           |                             |
| 520 - CONTRACTUAL                                         | 2,205,000.00              | 0.00                      | 0%             | 0.00                      | 0.00                        |
| <b>Function: 1040 - Flood Control Total:</b>              | <b>2,205,000.00</b>       | <b>0.00</b>               | <b>0%</b>      | <b>0.00</b>               | <b>0.00</b>                 |
| <b>Function: 6021 - Finance</b>                           |                           |                           |                |                           |                             |
| 460 - INTEREST                                            | 0.00                      | 1,192.19                  | 0%             | 0.00                      | 0.00                        |
| <b>Function: 6021 - Finance Total:</b>                    | <b>0.00</b>               | <b>1,192.19</b>           | <b>0%</b>      | <b>0.00</b>               | <b>0.00</b>                 |
| <b>Function: 8065 - Storm Water</b>                       |                           |                           |                |                           |                             |
| 421 - MISCELLANEOUS                                       | 1,500.00                  | 455.00                    | 30.33%         | 1,500.00                  | 1,500.00                    |
| 423 - CONTRACTORS                                         | 1,500.00                  | 560.00                    | 37.33%         | 1,500.00                  | 1,500.00                    |
| 440 - CHARGES FOR SERVICES                                | 997,000.00                | 396,375.12                | 39.76%         | 1,013,000.00              | 1,475,000.00                |
| 480 - MISCELLANEOUS                                       | 0.00                      | 55.72                     | 0%             | 0.00                      | 0.00                        |
| 491 - PROCEEDS OF DEBT                                    | 2,900,000.00              | 0.00                      | 0%             | 0.00                      | 0.00                        |
| 500 - SALARIES AND WAGES                                  | 199,080.00                | 101,745.05                | 51.11%         | 199,080.00                | 190,020.00                  |
| 510 - EMPLOYEE BENEFITS                                   | 80,485.00                 | 38,411.17                 | 47.72%         | 80,485.00                 | 78,561.00                   |
| 520 - CONTRACTUAL                                         | 166,201.00                | 39,292.28                 | 23.64%         | 362,201.00                | 166,701.00                  |
| 536 - COMMODITIES                                         | 18,000.00                 | 9,774.34                  | 54.30%         | 18,000.00                 | 18,000.00                   |
| 570 - MINOR EQUIPMENT / SUPPLIES                          | 261,500.00                | 848.87                    | 0.32%          | 261,500.00                | 238,300.00                  |
| 580 - FINES & SERVICE CHRGs/REFUNDS                       | 0.00                      | 200.78                    | 0%             | 500.00                    | 500.00                      |
| 585 - DEBT SERVICE                                        | 0.00                      | 0.00                      | 0%             | 468,099.00                | 200,900.00                  |
| <b>Function: 8065 - Storm Water Surplus (Deficit):</b>    | <b>3,174,734.00</b>       | <b>207,173.35</b>         | <b>6.53%</b>   | <b>-373,865.00</b>        | <b>585,018.00</b>           |
| <b>Function: 8067 - Storm Water-Dike</b>                  |                           |                           |                |                           |                             |
| 500 - SALARIES AND WAGES                                  | 6,000.00                  | 6,408.84                  | 106.81%        | 6,000.00                  | 10,968.00                   |
| 510 - EMPLOYEE BENEFITS                                   | 702.00                    | 2,174.13                  | 309.71%        | 702.00                    | 3,475.00                    |
| 520 - CONTRACTUAL                                         | 16,750.00                 | 7,938.87                  | 47.40%         | 16,750.00                 | 16,750.00                   |
| 536 - COMMODITIES                                         | 1,500.00                  | 0.00                      | 0%             | 1,500.00                  | 1,500.00                    |
| <b>Function: 8067 - Storm Water-Dike Total:</b>           | <b>24,952.00</b>          | <b>16,521.84</b>          | <b>66.21%</b>  | <b>24,952.00</b>          | <b>32,693.00</b>            |
| <b>Function: 8068 - Storm Water-Permit</b>                |                           |                           |                |                           |                             |
| 421 - MISCELLANEOUS                                       | 0.00                      | 30.00                     | 0%             | 0.00                      | 0.00                        |
| <b>Function: 8068 - Storm Water-Permit Total:</b>         | <b>0.00</b>               | <b>30.00</b>              | <b>0%</b>      | <b>0.00</b>               | <b>0.00</b>                 |
| <b>Function: 9000 - 9000</b>                              |                           |                           |                |                           |                             |
| 650 - TRANSFERS                                           | -10,000.00                | 3,200.00                  | -32.00%        | -6,800.00                 | 0.00                        |
| <b>Function: 9000 - 9000 Surplus (Deficit):</b>           | <b>-10,000.00</b>         | <b>3,200.00</b>           | <b>-32.00%</b> | <b>-6,800.00</b>          | <b>0.00</b>                 |
| <b>Fund: 740 - STORM SEWER UTILITY Surplus (Deficit):</b> | <b>934,782.00</b>         | <b>195,073.70</b>         | <b>20.87%</b>  | <b>-405,617.00</b>        | <b>552,325.00</b>           |

| SubCategory                                             | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|---------------------------------------------------------|---------------------------|---------------------------|---------------|---------------------------|-----------------------------|
| <b>Fund: 741 - 2016 GO STORM WATER PROJ</b>             |                           |                           |               |                           |                             |
| <b>Function: 8065 - Storm Water</b>                     |                           |                           |               |                           |                             |
| 460 - INTEREST                                          | 0.00                      | 1,226.56                  | 0%            | 0.00                      | 0.00                        |
| 491 - PROCEEDS OF DEBT                                  | 0.00                      | 3,041,626.69              | 0%            | 3,041,627.00              | 0.00                        |
| 520 - CONTRACTUAL                                       | 1,800,000.00              | 28,075.54                 | 1.56%         | 2,205,000.00              | 0.00                        |
| 585 - DEBT SERVICE                                      | 0.00                      | 148.25                    | 0%            | 0.00                      | 0.00                        |
| Function: 8065 - Storm Water Surplus (Deficit):         | -1,800,000.00             | 3,014,629.46              | -167.48%      | 836,627.00                | 0.00                        |
| <b>Function: 9000 - 9000</b>                            |                           |                           |               |                           |                             |
| 650 - TRANSFERS                                         | 0.00                      | 0.00                      | 0%            | 1,014,710.00              | 700,000.00                  |
| Function: 9000 - 9000 Total:                            | 0.00                      | 0.00                      | 0%            | 1,014,710.00              | 700,000.00                  |
| Fund: 741 - 2016 GO STORM WATER PROJ Surplus (Deficit): | -1,800,000.00             | 3,014,629.46              | -167.48%      | -178,083.00               | -700,000.00                 |

| SubCategory                                               | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent  | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|-----------------------------------------------------------|---------------------------|---------------------------|----------------|---------------------------|-----------------------------|
| <b>Fund: 750 - COMPOSTING FACILITY</b>                    |                           |                           |                |                           |                             |
| <b>Function: 6021 - Finance</b>                           |                           |                           |                |                           |                             |
| 460 - INTEREST                                            | 400.00                    | 179.04                    | 44.76%         | 400.00                    | 400.00                      |
| <b>Function: 6021 - Finance Total:</b>                    | <b>400.00</b>             | <b>179.04</b>             | <b>44.76%</b>  | <b>400.00</b>             | <b>400.00</b>               |
| <b>Function: 8070 - Compost</b>                           |                           |                           |                |                           |                             |
| 440 - CHARGES FOR SERVICES                                | 68,109.00                 | 40,738.40                 | 59.81%         | 68,109.00                 | 68,109.00                   |
| 480 - MISCELLANEOUS                                       | 0.00                      | 4.00                      | 0%             | 0.00                      | 0.00                        |
| 500 - SALARIES AND WAGES                                  | 42,756.00                 | 29,424.91                 | 68.82%         | 42,756.00                 | 40,406.00                   |
| 510 - EMPLOYEE BENEFITS                                   | 12,834.00                 | 6,937.53                  | 54.06%         | 12,834.00                 | 12,361.00                   |
| 520 - CONTRACTUAL                                         | 15,998.60                 | 1,057.35                  | 6.61%          | 15,998.60                 | 15,999.00                   |
| 536 - COMMODITIES                                         | 8,500.00                  | 897.16                    | 10.55%         | 8,500.00                  | 8,500.00                    |
| 570 - MINOR EQUIPMENT / SUPPLIES                          | 0.00                      | 0.00                      | 0%             | 0.00                      | 130,000.00                  |
| 580 - FINES & SERVICE CHRGs/REFUNDS                       | 0.00                      | 40.00                     | 0%             | 0.00                      | 0.00                        |
| <b>Function: 8070 - Compost Surplus (Deficit):</b>        | <b>-11,979.60</b>         | <b>2,385.45</b>           | <b>-19.91%</b> | <b>-11,979.60</b>         | <b>-139,157.00</b>          |
| <b>Fund: 750 - COMPOSTING FACILITY Surplus (Deficit):</b> | <b>-11,579.60</b>         | <b>2,564.49</b>           | <b>-22.15%</b> | <b>-11,579.60</b>         | <b>-138,757.00</b>          |

| SubCategory                                                          | 2016-2017<br>Total Budget | 2016-2017<br>YTD Activity | Percent Spent   | 2016-2017<br>Dept Revised | 2017-2018<br>Dept Requested |
|----------------------------------------------------------------------|---------------------------|---------------------------|-----------------|---------------------------|-----------------------------|
| <b>Fund: 760 - P&amp;R CONCESSIONS ENTERPRISE</b>                    |                           |                           |                 |                           |                             |
| <b>Function: 4045 - Swimming Pools</b>                               |                           |                           |                 |                           |                             |
| 440 - CHARGES FOR SERVICES                                           | 38,000.00                 | 17,729.68                 | 46.66%          | 0.00                      | 0.00                        |
| <b>Function: 4045 - Swimming Pools Total:</b>                        | <b>38,000.00</b>          | <b>17,729.68</b>          | <b>46.66%</b>   | <b>0.00</b>               | <b>0.00</b>                 |
| <b>Function: 6021 - Finance</b>                                      |                           |                           |                 |                           |                             |
| 460 - INTEREST                                                       | 300.00                    | 14.81                     | 4.94%           | 300.00                    | 300.00                      |
| <b>Function: 6021 - Finance Total:</b>                               | <b>300.00</b>             | <b>14.81</b>              | <b>4.94%</b>    | <b>300.00</b>             | <b>300.00</b>               |
| <b>Function: 8080 - P&amp;R Concessions</b>                          |                           |                           |                 |                           |                             |
| 440 - CHARGES FOR SERVICES                                           | 0.00                      | 206.00                    | 0%              | 38,000.00                 | 38,000.00                   |
| 500 - SALARIES AND WAGES                                             | 14,225.00                 | 9,765.27                  | 68.65%          | 14,225.00                 | 15,094.00                   |
| 510 - EMPLOYEE BENEFITS                                              | 2,575.00                  | 1,623.87                  | 63.06%          | 2,575.00                  | 2,886.00                    |
| 520 - CONTRACTUAL                                                    | 1,552.00                  | 204.00                    | 13.14%          | 1,552.00                  | 1,552.00                    |
| 536 - COMMODITIES                                                    | 22,325.00                 | 10,740.43                 | 48.11%          | 22,325.00                 | 20,325.00                   |
| 570 - MINOR EQUIPMENT / SUPPLIES                                     | 1,000.00                  | 0.00                      | 0%              | 1,000.00                  | 1,000.00                    |
| <b>Function: 8080 - P&amp;R Concessions Surplus (Deficit):</b>       | <b>-41,677.00</b>         | <b>-22,127.57</b>         | <b>53.09%</b>   | <b>-3,677.00</b>          | <b>-2,857.00</b>            |
| <b>Fund: 760 - P&amp;R CONCESSIONS ENTERPRISE Surplus (Deficit):</b> | <b>-3,377.00</b>          | <b>-4,383.08</b>          | <b>129.79%</b>  | <b>-3,377.00</b>          | <b>-2,557.00</b>            |
| <b>Report Surplus (Deficit):</b>                                     | <b>-965,405.60</b>        | <b>3,481,495.56</b>       | <b>-360.63%</b> | <b>-5,447,856.60</b>      | <b>211,086.00</b>           |

| Fund | Fund Name                     | ENDING CASH 06/30/16 | REVISED FYE 17 NET BUDGET | ESTIMATED 06/30/17 ENDING BALANCE | FY 18 NET BUDGET | FY 18 ESTIMATED ENDING |
|------|-------------------------------|----------------------|---------------------------|-----------------------------------|------------------|------------------------|
| 110  | ROAD USE TAX                  | 3,347,231.00         | (266,541.00)              | 3,080,690.00                      | (185,203.00)     | 2,895,487.00           |
| 112  | EMPLOYEE BENEFITS FUND        | 1,929,065.00         | (24,163.00)               | 1,904,902.00                      | (20,247.00)      | 1,884,655.00           |
| 117  | POLICE/FIRE RETIREMENT        | 452,390.00           | 31,115.00                 | 483,505.00                        | 12,788.00        | 496,293.00             |
| 119  | EMERGENCY FUND                | -                    | -                         | -                                 | -                | -                      |
| 121  | LOCAL OPTION SALES TAX        | 3,173,437.00         | 1,511,075.00              | 4,784,512.00                      | 82,690.00        | 4,867,202.00           |
| 125  | TAX INCREMENT FINANCING       | 760,218.00           | 107,287.00                | 867,505.00                        | (428,624.00)     | 438,881.00             |
| 200  | GO BONDS DEBT FUND            | 82,335.00            | 66,850.00                 | 149,185.00                        | 163,857.00       | 313,042.00             |
| 310  | WATER POLLUTION CONTROL       | 200.00               | (7,083,262.00)            | (7,083,062.00)                    | (7,227,637.00)   | (14,310,899.00)        |
| 311  | WPCP REVENUE                  | 7,218,187.00         | 6,647,105.00              | 13,865,292.00                     | 7,316,896.00     | 21,182,188.00          |
| 312  | (D) WPCP REVENUE BOND FUND    | 5,183,134.00         | (100,000.00)              | 5,083,134.00                      | -                | 5,083,134.00           |
| 314  | WPCP CAPITAL IMPROVEMENT RSRV | 1,002,022.00         | 2,700.00                  | 1,004,722.00                      | 2,700.00         | 1,007,422.00           |
| 316  | SANITARY SEWER REHAB PROJECT  | 7,941.00             | (5,820,000.00)            | (5,812,059.00)                    | 950,000.00       | (4,862,059.00)         |
| 317  | SANITARY SEWER NEW CONSTRUCTN | 30,924.00            | -                         | 30,924.00                         | -                | 30,924.00              |
| 390  | TRANSIT OPERATING             | 188,431.00           | (21,286.00)               | 167,145.00                        | (167,145.00)     | -                      |
| 740  | STORM SEWER UTILITY           | 1,067,896.00         | (405,617.00)              | 666,279.00                        | 552,325.00       | 1,208,604.00           |
| 741  | 2016 GO STORM WATER PROJ      | -                    | (178,083.00)              | (178,083.00)                      | (700,000.00)     | (878,083.00)           |
| 750  | COMPOSTING FACILITY           | 173,069.00           | (11,580.00)               | 161,489.00                        | (138,757.00)     | 22,732.00              |
| 759  | P&R CONCESSIONS ENTERPRISE    | 16,764.00            | (3,377.00)                | 13,387.00                         | (2,557.00)       | 10,830.00              |

64-611

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2017 - ENDING JUNE 30, 2018

Resolution No.:

The City of: MarshalltownCounty Name: MARSHALL

Date Budget Adopted: \_\_\_\_\_

(Date) *scribble*

The below signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

County Auditor Date Stamp

Telephone Number

Signature

## January 1, 2016 Property Valuations

With Gas &amp; Electric

Without Gas &amp; Electric

Last Official Census

Regular

2a

819,196,616

2b

746,178,473

27,552

DEBT SERVICE

3a

824,590,767

3b

751,572,624

Ag Land

4a

4,680,367

## TAXES LEVIED

| Code   | Dollar   |                                                      | (A)                 | (B)            | (C)         |
|--------|----------|------------------------------------------------------|---------------------|----------------|-------------|
| Sec.   | Limit    | Purpose                                              | Request with        | Property Taxes | Rate        |
|        |          |                                                      | Utility Replacement | Levied         |             |
| 384.1  | 6.10000  | Regular General levy                                 | 5 6,635,493         | 6,044,046      | 43 8.10000  |
| (384)  |          | Non-Voted Other Permissible Levies                   |                     |                |             |
| 12(8)  | 0.67500  | Contract for use of Bridge                           | 6                   | 0              | 44 0        |
| 12(10) | 0.95000  | Opr & Maint publicly owned Transit                   | 7 179,847           | 163,816        | 45 0.21954  |
| 12(11) | Amt Nec  | Rent, Ins. Maint of Civic Center                     | 8 76,760            | 69,917         | 46 0.09370  |
| 12(12) | 0.13500  | Opr & Maint of City owned Civic Center               | 9                   | 0              | 47 0        |
| 12(13) | 0.06750  | Planning a Sanitary Disposal Project                 | 10                  | 0              | 48 0        |
| 12(14) | 0.27000  | Aviation Authority (under sec.330A.15)               | 11                  | 0              | 49 0        |
| 12(15) | 0.06750  | Levee Impr. fund in special charter city             | 13                  | 0              | 51 0        |
| 12(17) | Amt Nec  | Liability, property & self insurance costs           | 14 170,985          | 155,742        | 52 0.20872  |
| 12(21) | Amt Nec  | Support of a Local Emerg.Mgmt.Comm.                  | 462 30,417          | 27,706         | 465 0.03713 |
| (384)  |          | Voted Other Permissible Levies                       |                     |                |             |
| 12(1)  | 0.13500  | Instrumental/Vocal Music Groups                      | 15 8,000            | 7,290          | 53 0.00977  |
| 12(2)  | 0.81000  | Memorial Building                                    | 16                  | 0              | 54 0        |
| 12(3)  | 0.13500  | Symphony Orchestra                                   | 17                  | 0              | 55 0        |
| 12(4)  | 0.27000  | Cultural & Scientific Facilities                     | 18                  | 0              | 56 0        |
| 12(5)  | As Voted | County Bridge                                        | 19                  | 0              | 57 0        |
| 12(6)  | 1.35000  | Missi or Missouri River Bridge Const.                | 20                  | 0              | 58 0        |
| 12(9)  | 0.03375  | Aid to a Transit Company                             | 21                  | 0              | 59 0        |
| 12(16) | 0.20500  | Maintain Institution received by gift/devise         | 22                  | 0              | 60 0        |
| 12(18) | 1.00000  | City Emergency Medical District                      | 463                 | 0              | 466 0       |
| 12(20) | 0.27000  | Support Public Library                               | 23 221,183          | 201,468        | 61 0.27000  |
| 28E.22 | 1.50000  | Unified Law Enforcement                              | 24                  | 0              | 62 0        |
|        |          | <b>Total General Fund Regular Levies (5 thru 24)</b> | 25 7,322,685        | 6,669,985      |             |
| 384.1  | 3.00375  | Ag Land                                              | 26 14,059           | 14,059         | 53 3.00375  |
|        |          | <b>Total General Fund Tax Levies (25 + 26)</b>       | 27 7,336,744        | 6,684,044      | Do Not Add  |
|        |          | Special Revenue Levies                               |                     |                |             |
| 384.8  | 0.27000  | Emergency (if general fund at levy limit)            | 28 221,183          | 201,468        | 64 0.27000  |
| 384.6  | Amt Nec  | Police & Fire Retirement                             | 29 1,116,560        | 1,017,034      | 1.36299     |
|        | Amt Nec  | FICA & IPERS (if general fund at levy limit)         | 30                  | 0              | 0           |
| Rules  | Amt Nec  | Other Employee Benefits                              | 31 340,470          | 310,119        | 0.41561     |
|        |          | <b>Total Employee Benefit Levies (29,30,31)</b>      | 32 1,457,030        | 1,327,153      | 65 1.77860  |
|        |          | <b>Sub Total Special Revenue Levies (28+32)</b>      | 33 1,678,213        | 1,528,621      |             |
|        |          | Valuation                                            |                     |                |             |
| 386    | As Req   | With Gas & Elec                                      | Without Gas & Elec  |                |             |
|        |          | SSMID 1 (A)                                          | (B)                 | 34             | 0           |
|        |          | SSMID 2 (A)                                          | (B)                 | 35             | 0           |
|        |          | SSMID 3 (A)                                          | (B)                 | 36             | 0           |
|        |          | SSMID 4 (A)                                          | (B)                 | 37             | 0           |
|        |          | SSMID 5 (A)                                          | (B)                 | 565            | 0           |
|        |          | SSMID 6 (A)                                          | (B)                 | 566            | 0           |
|        |          | SSMID 7 (A)                                          | (B)                 | 1177           | 0           |
|        |          | SSMID 8 (A)                                          | (B)                 | 1185           | 0           |
|        |          | <b>Total Special Revenue Levies</b>                  | 39 1,678,213        | 1,528,621      |             |
| 384.4  | Amt Nec  | Debt Service Levy 76.10(6)                           | 40 2,984,305        | 2,720,039      | 70 3.61913  |
| 384.7  | 0.67500  | Capital Projects (Capital Improv. Reserve)           | 41 552,953          | 503,663        | 71 0.67499  |
|        |          | <b>Total Property Taxes (27+39+40+41)</b>            | 42 12,552,215       | 11,436,367     | 72 15.28158 |

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets that DO NOT meet ALL the criteria below are not statutorily compliant &amp; must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

Council Proceedings  
Special Council Meeting  
January 30, 2017

A Special meeting of the Marshalltown City Council was convened on January 30, 2017, at 12:03 pm, in the Council Chambers at City Hall, according to posted notices. Mayor Lowrance called the meeting to order. ROLL CALL: Present – Gowdy, Greer, Hoop, Lamer, Martin, Schubert, Wirin.

Finance Director Steiner recommended a buy down on the debt service levy with cash on hand. Rebalancing of other levy taxes results in a zero increase of the property tax levy rate.

Moody's bond rating is strongly biased on the city's cash balances, with a higher cash balance leading to lower interest rates when bonds are sold. The council discussed the transit fund, road use tax fund and local options sales tax fund. The city has historically limited the amount of support for wages directly attributable to road service costs to about \$800,000. Iowa Code allows road use tax funds to be used for maintenance and management of streets. The general fund is stretched. Staff has been instructed for the past several years to prepare zero increase budgets. Contractual wage increases have required cuts in budget and services offered. Local option sales tax revenues are higher than estimates, due to the Alliant workers' spending their earnings in our community. The state is considering withdrawing their support of the backfill.

The council will meet again on February 6, 2017, at noon, to discuss the budget.

Meeting adjourned at 12:42 pm.

Respectfully submitted,

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Shari L. Coughenour, CMC, City Clerk

CITY OF MARSHALLTOWN

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James L. Lowrance, Mayor

ATTEST:

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Shari L. Coughenour, City Clerk