

**CITY OF MARSHALLTOWN COUNCIL AGENDA
SPECIAL MEETING
CITY HALL COUNCIL CHAMBERS
10 WEST STATE STREET
FEBRUARY 5, 2024, 5:30 PM**

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

Hoop, Kell, Ladehoff, Mitchell, Nichols, Schneider, Thompson

D. MOTIONS

1. MOTION TO TAKE FROM TABLE RESOLUTION 2024-025
AUTHORIZING AN AGREEMENT BETWEEN THE CITY OF
MARSHALLTOWN AND MGT OF AMERICA CONSULTING FOR
CITY ADMINISTRATOR RECRUITMENT & SELECTION AND USE
OF COUNCIL-DESIGNATED LOCAL OPTION SALES TAX

E. RESOLUTIONS

1. RESOLUTION 2024-025 AUTHORIZING AN AGREEMENT
BETWEEN THE CITY OF MARSHALLTOWN AND MGT OF
AMERICA CONSULTING FOR CITY ADMINISTRATOR
RECRUITMENT & SELECTION AND USE OF COUNCIL-
DESIGNATED LOCAL OPTION SALES TAX

Documents:

[2024-02-05_2024-025_Resolution Approving Contract
with MGT of America Consulting.pdf](#)
[2024-02-05_2024-025_Council Memo re MGT of
America Consulting GovHR Contract.pdf](#)
[2024-02-05_2024-025_MGT Formerly GovHR City
Administrator Proposal 1-26-24.pdf](#)

F. DISCUSSION

1. DISCUSSION - ENTERPRISE FUNDS

1. Sewer Utility Funds 610-617
2. Transit Fund 690
3. Storm Utility Funds 740-741
4. Compost Fund 750

5. Park & Recreation Concession Fund 760

Documents:

[2024-02-05_DISCUSSION1.1_Memo_SanSew Fund 610-617_FY24 Amend, FY25 Discussion.pdf](#)
[2024-02-05_DISCUSSION1.1_Budget Comparison Report_SanSew Fund 610-617_FY24 Amend, FY25.pdf](#)
[2024-02-05_DISCUSSION1.2_Memo_Transit Fund 690_FY24 Amend, FY25 Discussion.pdf](#)
[2024-02-05_DISCUSSION1.2_Budget Comparison Report_Transit Fund 690_FY24 Amend, FY25.pdf](#)
[2024-02-05_DISCUSSION1.3_Memo_StmSew Fund 740_741_FY24 Amend, FY25 Discussion.pdf](#)
[2024-02-05_DISCUSSION1.3_Budget Comparison Report_StmSew Fund 740_741_FY24 Amend, FY25.pdf](#)
[2024-02-05_DISCUSSION1.4_Memo_Compost Fund 750_FY24 Amend, FY25 Discussion.pdf](#)
[2024-02-05_DISCUSSION1.4_Budget Comparison Report_Compost Fund 750_FY24 Amend, FY25.pdf](#)
[2024-02-05_DISCUSSION1.5_Enterprise fund 760 Aquatic Center Concession.pdf](#)

2. DISCUSSION - LONG TERM DEBT

Documents:

[Long Term Debt for FY25.pdf](#)

3. DISCUSSION - DRAFT #1 PROPERTY TAX LEVIES

Documents:

[Draft 1 Property Tax Levies for FY25.pdf](#)

G. ADJOURNMENT

MISSION STATEMENT

The City of Marshalltown collaborates to provide a welcoming, safe, vibrant, and growing community.

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



**RESOLUTION AUTHORIZING AN AGREEMENT BETWEEN THE CITY OF
MARSHALLTOWN AND MGT OF AMERICA CONSULTING FOR CITY
ADMINISTRATOR RECRUITMENT & SELECTION AND USE OF COUNCIL-
DESIGNATED LOCAL OPTION SALES TAX**

WHEREAS, the City of Marshalltown solicited proposals for the City Administrator Recruitment and Selection process; and

WHEREAS, MGT of America Consulting submitted a proposal to complete the scope of work for \$24,500; and

WHEREAS, staff recommends utilizing MGT of America Consulting to complete the City Administrator Recruitment and Selection process.

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

Section 1. The Mayor and City Clerk are hereby authorized and directed to execute any and all documents required to effectuate this Resolution.

Section 2. Council-designated local option sales tax not-to-exceed \$24,500 is hereby authorized as the funding source for this Agreement.

Passed this 5th day of February 2024, and signed this _____ day of February 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
Jill Petermeier, HR Director
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Jill Petermeier, Human Resources Director
DATE: January 26, 2024
RE: City Administrator Recruitment Process

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Recruit, retain, and train employees in order to maintain a successful workforce.

Recommendation: Approve the agreement with MGT of America Consulting (formerly GovHR) for the City Administrator Recruitment and Selection process.

Budget Impact: The contract cost is \$24,500 and it is proposed to use Council-Designated Local Option Sales Tax.

Description/Background: Following the acceptance of the resignation of Mr. Gaa at the January 25th council meeting, the council discussed proceeding with one of the RFP's that was previously submitted for the recruitment and selection process of a City Administrator. The council determined they would like to move forward with an agreement with MGT of America Consulting (formally GovHR) as long as the contract cost of \$24,500 was honored. MGT of America Consulting has agreed to honor this price. Following the January 25th meeting all of the councilors were emailed all 3 RFP's for review. This resolution will approve the funding source of Local Option Sales Tax (LOST) for the MGT of America Consulting contract to begin the 14-week timeline for the recruitment and selection process of a City Administrator.

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Jeff Schneider, Gary Thompson, Greg Nichols



City
Administrator
MARSHALLTOWN, IOWA

Proposal
JANUARY 26, 2024



Submitted by:

LAURIE PEDERSON
SENIOR VICE PRESIDENT
630 DUNDEE ROAD, SUITE 225
NORTHBROOK, IL 60062
847.380.3198
lpederson@govhrusa.com



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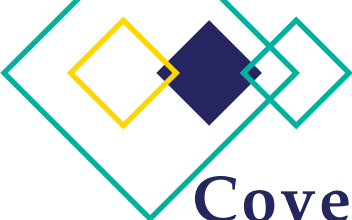
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Cover Letter



January 26, 2024

Ms. Jill Petermeier, Human Resources Director
City of Marshalltown
24 North Center Street
Marshalltown, IA 50158

Dear Ms. Petermeier:

Thank you for the opportunity to provide you with a proposal for the City Administrator recruitment and selection process for the City of Marshalltown (City). Our proposal provides the City with firm qualifications, key experience, a detailed work plan and timeline, and associated fees to provide services that exceed expectations. We provide a tailored, personal approach to executive recruitment and selection, and can adapt to your specific requirements for the position.

We have some very exciting news to share. GovHR USA (GovHR) has recently been acquired by MGT of America Consulting, LLC (MGT). MGT is a nationally respected leader in public sector management consulting and technology services with a long track record in support of state, local, and education clients. GovHR and MGT are joining forces to take the next step in offering integrated solutions that can accelerate our most important shared goal: dramatically improving lives by *advancing and lifting up the communities we serve*.

Our consultants have worked in all areas of local government leadership including city/county management, human resources, public safety, finance, public works, parks and recreation, and utilities. This combined hands-on knowledge and experience has made MGT and GovHR proven leaders in public sector consulting.

MGT CONTACT INFORMATION

MGT HEADQUARTERS	MGT of America Consulting, LLC 4320 West Kennedy Boulevard Tampa, Florida 33609 P: 813.327.4717 www.mgtconsulting.com FEIN: 81-0890071
PROPOSAL CONTACT	Laurie Pederson, Senior Vice President 630 Dundee Road, Suite 225 Northbrook, Illinois 60062 847.380.3198 lpederson@govhrusa.com

Thank you for the opportunity to submit a proposal to the City of Marshalltown. Should you have questions on any aspect of this proposal, please contact **Laurie Pederson** at **847.380.3198** or **lpederson@govhrusa.com**.

Regards,

Patrick J. Dyer, Vice President
Authorized to bind the firm





Firm Profile

We impact the communities we serve – for good.

MGT began operations in 1974 as a public sector research firm. Since then, we have significantly expanded our consulting capabilities and client offerings. Today, we are a national consulting firm specializing in ***assisting clients to operate more efficiently and effectively.***

MGT has acquired a keen understanding of the structures, operations, and issues facing public entities. This understanding comes from **nearly 50 years** of experience providing innovative yet practical solutions to public sector clients. We provide objective, creative, expert services in the areas of human capital, finance, technology, programming, and planning. We draw on the expertise of our highly qualified staff, most of whom have prior careers at city-, county-, and state-level government offices. This insider's knowledge of government operations and structure gives MGT a competitive advantage and an ability to hit the ground running from the very start of a project.

MGT has successfully worked with clients on **more than 30,000 projects** to help them adapt to change while maintaining the vision and direction towards their short- and long-term goals. With the recent combination of GovHR, our firm includes **more than 500 professionals and administrative staff** to support our clients' success. MGT's corporate office is in Tampa, Florida, with additional offices around the country as shown below.



MGT FIRM AT A GLANCE

Name: MGT of America Consulting, LLC (MGT)

Founded: 1974

Locations: Headquarters in Tampa, Florida; branch offices nationwide

Staff: 500+ consultants across the country

Structure: Privately held and client-driven

Lines of Business: Government Consulting; Education and Financial Solutions; Diversity and Inclusion; Human Capital; Cybersecurity and Technology

Find out more at www.mgtconsulting.com.

NATIONAL FIRM LOCAL FOCUS

Alabama
Birmingham

Arizona
Phoenix

California
Sacramento
Riverside
Carlsbad

Florida
Tampa HQ

Georgia
Savannah
Atlanta
Alpharetta

Illinois
Chicago Metro

Indiana
Gary

Michigan
Bay City

New York
NYC

North Carolina
Raleigh

South Carolina
Columbia

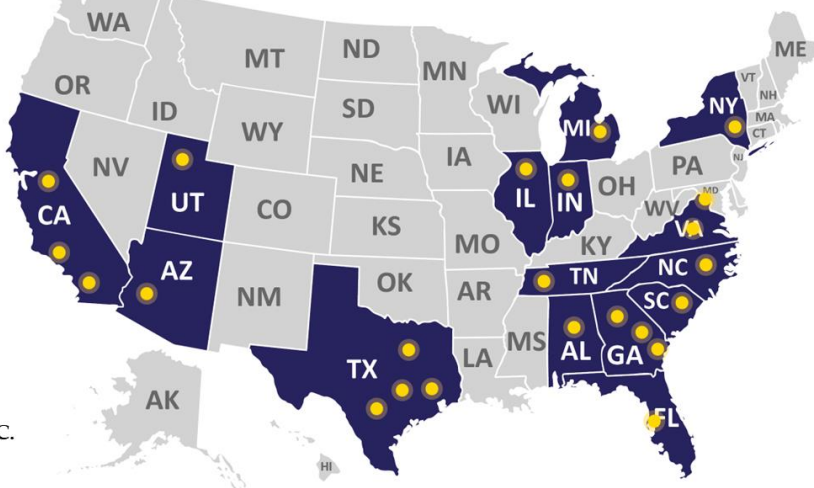
Tennessee
Nashville

Texas
Dallas
Austin
San Antonio
Houston

Utah
Salt Lake City

Virginia
Richmond

Washington, D.C.



Social Impact Solutions

The MGT Social Impact Solutions team has an impressive track record of providing **customized solutions, objective research, creative recommendations, and quality products** that respond to each client's unique needs and time requirements. GovHR is now a part of MGT's Social Impact Solutions Team.

GovHR USA

GovHR was originally formed as Voorhees Associates in 2009, changed its name to GovHR USA in 2013, and joined MGT (**the nation's leading social impact firm**) in 2023. GovHR provides public management consulting services to local government clients and other public-sector entities across the country. GovHR offers customized executive recruitment services, management studies, and consulting projects for local government and organizations who work with local government. Additionally, GovHR's GovTempsUSA division provides interim staffing solutions to keep operations moving during the recruitment process.

GovHR's consultants are experienced executive recruiters who have conducted **over 1,250 recruitments**, working with cities, counties, special districts, and other governmental entities of all sizes throughout the country. They have held leadership positions within local government, giving them an understanding of the complexities and challenges facing today's public sector leaders.

GOVHR'S LEADERSHIP



Heidi Voorhees

(847) 380-3240

HVoorhees@GovHRusa.com

Ms. Voorhees has conducted more than 400 recruitments in her management consulting career, with many of her clients being repeat clients, attesting to the high quality of work performed for them. In addition to her 22 years of executive recruitment and management consulting experience, Ms. Voorhees has 19 years of local government leadership and management service, including ten years as Village Manager for the Village of Wilmette, Illinois.



Joellen Cademartori

(847) 380-3238

JCademartori@GovHRusa.com

Ms. Cademartori is a seasoned manager, with expertise in public sector human resources management. She has held positions from Human Resources Director and Administrative Services Director to Assistant Town Manager and Assistant County Manager. Ms. Cademartori has worked in forms of government ranging from Open Town Meeting to Council-Manager and has supervised all municipal and county departments ranging from Public Safety and Public Works to Mental Health and Social Services.

Our Commitment

MGT embraces the most complex challenges with deep commitment, agility, and local expertise to make a measurable and profound social impact. Simply stated, our promise is:

We improve lives by advancing and lifting up your community.

This purpose reflects the company's strong social conscience and service ethic that forms the core of the MGT "Why." MGT models this philosophy by systematically seeking out the highest-impact projects and relationships, encouraging community involvement, and investing in a collaborative and rewarding world-class work environment for employees.

*Impacting
Communities.
For Good.*



Defined by Our Impact

We understand the goals of the City of Marshalltown and how this search process will ensure a diverse pool of highly qualified candidates for the City.

The MGT team empowers organizations to enhance their teams through innovations in people, processes, and technology to **lift and strengthen their human resources solutions.**

Part of our success is based upon our ***promise to be flexible and responsive.*** We are acutely aware of the political, economic, social, and technological factors that impact today's public sector clients. MGT is structured into several primary consulting divisions to support these needs. **We are pleased to have the Government Consulting Experts within the MGT Social Impact Solutions Group responsible for leading the completion of this project.**



Social Impact Solutions

Our Social Impact Solutions team combines Financial Solutions, Education Solutions, Human Capital, Government Consulting, and Diversity, Equity, and Inclusion (DEI) to provide an integrated team with subject matter expertise and the financial acumen to help municipalities, government agencies, schools, districts, state agencies, and colleges and universities perform at their best and thrive.



Technology Solutions

Our Technology Solutions business supports state, local, education, and private companies as they seek to improve and protect their network infrastructure and data for greater resiliency. We offer world-class IT infrastructure management, cyber security, and strategic IT professional staffing.

Why Choose MGT/GovHR?

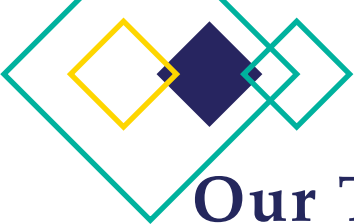
- ✓ **Unparalleled Expertise and Level of Service.** With executive recruitment experience in 44 states, in communities ranging in population from 1,000 to 3,000,000, we are a leader in the field of local government recruitment and selection. More than 40% of our clients are repeat clients, and 94% of surveys show our overall performance rating as **Outstanding** – indicating a plan to use our services and/or highly recommend us in the future.
- ✓ **Delivering the Best.** We conduct comprehensive **due diligence** on candidates. Our state-of-the-art process includes extensive use of social media for candidate outreach and video interviews with potential finalist candidates, ensuring successful recruitment for the City. We will provide important information to potential candidates by developing a high quality, thorough Recruitment Brochure reflecting the knowledge we will have about your community and your organization. Before we recommend a candidate to you, **we ask probing questions** that will verify their expertise during video interviews, reference calls, and news and social media searches.
- ✓ **A Partner from Start to Finish.** We are your partners in this important process. We welcome you to review all the resumes we receive, and we will share our honest assessment of the candidates. Our goal is your **complete satisfaction**. We can strategize with you on a variety of approaches for meeting your recruiting needs, including evaluation of internal candidates, identification of non-traditional candidates who meet your recruitment requirements, succession planning, and mentoring options. We are committed to working with you until you find the candidate that is the best fit for your position.
- ✓ **Services for Any Budget and Any Search.** We strive to meet the specific needs of our clients by offering several options for recruitment services to meet your budget. Our services range from Full Executive Recruitments to Virtual Recruitments and even simply Professional Outreach for those who want to reach a broader network. In the following proposal, we have provided the scope we believe **best fits your needs**.



"We were very impressed by how efficient they worked, their methodology, their insight, and their professionalism.

I would highly recommend MGT and hope to do business with them again. . ."

*- Joseph Onzick
Executive Director of Finance
Kane County, IL*



Our Team

The success of a consulting engagement is founded on the qualifications of the project team and the way in which it is structured and managed.

MGT employs a team of professionals with backgrounds in local government and the not-for-profit sector. With the City's staffing needs in mind and due to the significance of this recruitment, we have assigned our highly knowledgeable and experienced Vice President Mark Peterson. He will act as your project manager and primary point of contact for this project. His biography is attached as **Appendix A**.

Project Manager & Main Point of Contact



MARK PETERSON

Vice President
309-825-5091
MPeterson@GovHRusa.com

Mr. Peterson has a successful track record in conducting executive recruitments since joining MGT's GovHR. He has successfully recruited more than 28 candidates since 2018, including several City Administrators and City Managers. His full client list is located on our website at www.govhrusa.com. Mr. Peterson is currently working on the City Administrator for Windsor Heights, Iowa.

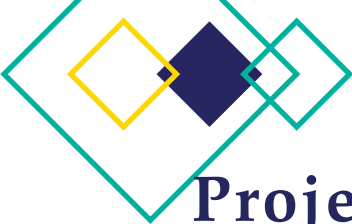
Mark came to Illinois in early 1988 when he was appointed as the Assistant City Manager of Normal, Illinois. Ten years later, he was named the City Manager in that same community. He retired in 2018 having served the Town of Normal for over 30 years.

Proposal Inquiries



LAURIE PEDERSON

Senior Vice President
Operations & Client Services
847-380-3198
LPederson@GovHRusa.com



Project Approach & Methodology

A detailed plan specifically designed for you.

Project Understanding

A typical recruitment and selection process takes approximately 175 hours to conduct. At least 50 hours of this time is administrative, including advertisement placement, reference interviews, and due diligence on candidates. We believe our experience and ability to professionally administer your recruitment will provide you with a diverse pool of highly qualified candidates for your position search.

Our clients are informed of the progress of their recruitment throughout the entire process. We are always available by mobile phone or email should you have a question or need information about the recruitment.



MGT: EXPERTS IN RECRUITING

"The coordination by the consultant helped to alleviate the workload of internal staff. Consultant was willing to customize the process based on the City's needs."

MGT Client Satisfaction Components



Proposed Work Plan

PHASE 1 POSITION ASSESSMENT, POSITION ANNOUNCEMENT, & BROCHURE

Activities

MGT treats each executive recruitment as a transparent partnership with our client. We believe in engaging with stakeholders early in each recruitment process to fully understand the challenges and opportunities inherent in the position. Understanding the organizational culture is critical to successful recruitment. We gain this insight and information through meetings (one on one and in small groups),

surveys, and a review of relevant information. This information is reflected in a polished marketing piece that showcases the organization and the area it serves.

INFORMATION GATHERING

- ◆ One-on-one or group interviews with stakeholders identified by the City.
- ◆ MGT can establish a dedicated email address for feedback from stakeholders or the community.
- ◆ Community forums (in-person or via video) can be used to gather input and feedback.
- ◆ Surveys can be used for department personnel and/or the community to gather feedback.
- ◆ Conversations/interviews with department heads.

A combination of the items listed above can be used to fully understand community and organizational needs and expectations for the position (this proposal includes 12 hours of meetings – additional meetings can be added for a fee of \$150/hour plus actual expenses if incurred). Dedicated email address and one organizational survey are included. A Community Survey can be conducted for \$2,500. Community Forums are conducted as an optional service.

Development of a **POSITION ANNOUNCEMENT** to be placed on websites and social media.

Development of a thorough **RECRUITMENT BROCHURE** for City review and approval.

Agreement on a detailed **RECRUITMENT TIMETABLE** – a typical recruitment takes between 90 to 120 days from the time you sign the contract to the appointment of the finalist candidate.

PHASE 2 ADVERTISING, CANDIDATE RECRUITMENT, & OUTREACH

Activities

We make extensive use of social media as well as traditional outreach methods to ensure a diverse and highly qualified pool of candidates. Our website is well known in the local government industry – we typically have 17,000+ visits monthly to our website and career center. Additionally, our weekly jobs listings are sent to over 8,000 subscribers.

Phase 2 will include the following:

- ◆ MGT consultants will personally identify and contact potential candidates.
- ◆ Develop a database of potential candidates from across the country unique to the position and to the City, focusing on:
 - Leadership and management skills.
 - Size of organization.
 - Experience in addressing challenges and opportunities also outlined in Phase 1.
 - The database will range from several hundred to thousands of names. An email campaign will be sent to each potential candidate.
- ◆ Placement of the Position Announcement:
 - Public sector online Career Centers.
 - **Social media:** LinkedIn (posted on MGT Executives LinkedIn news feeds to reach over 50,000 connections), Facebook, and Instagram.
 - MGT will provide the City with a list of advertising options for approval.

PHASE 3 CANDIDATE EVALUATION & SCREENING

Activities

Phase 3 will include the following steps:

- ♦ Review and evaluation of candidates' credentials with consideration to the criteria outlined in the Recruitment Brochure.
- ♦ Candidates will be narrowed down to those that meet the qualification criteria.
- ♦ Candidate evaluation process:
 - Completion of a questionnaire explaining prior work experience.
 - Live Video Interview (45 minutes to 1 hour) conducted by consultant with each candidate selected for further consideration.
 - References provided by the candidate are contacted.
 - Internet/Social Media search conducted on each candidate considered for further consideration.

All résumés will be acknowledged and inquiries from candidates will be personally handled by MGT, ensuring the City's process is professional and well regarded by all who participate.

PHASE 4 PRESENTATION OF RECOMMENDED CANDIDATES

Activities

Phase 4 will include the following steps:

- ♦ MGT will prepare a Recruitment Report presenting the credentials of those candidates most qualified for the position.
- ♦ MGT will provide an electronic recruitment portfolio which contains the candidates' materials along with a "mini" résumé for each candidate so that credentials are presented in a uniform way.
- ♦ The City will receive a log of all applicants and may review résumés if requested.
- ♦ Report will arrive in advance of the Recruitment Report Presentation.

MGT will meet with the City to review the recruitment report and provide additional information on the candidates.

PHASE 5 INTERVIEWING PROCESS & BACKGROUND SCREENING

Activities

Phase 5 will include MGT completing the following steps:

- ♦ Develop the first and second round interview questions for City review and comment.
- ♦ Coordinate candidate travel and accommodations.

PROJECT APPROACH & METHODOLOGY

- ◆ Provide City with an electronic file that includes:
 - Candidates’ credentials.
 - Set of questions with room for interviewers to make notes.
 - Evaluation sheets to assist interviewers in assessing the candidate’s skills and abilities.

Background screening will be conducted along with additional references contacted:

MGT BACKGROUND SCREENING

✓ Social Security Trace & Verification	✓ County/Statewide Criminal
✓ US Federal Criminal Search	✓ Civil Search
✓ Enhanced Verified National Criminal	✓ Bankruptcy, Leans, and Judgements
– National Sex Offender Registry	✓ Motor Vehicle Record
– Most Wanted Lists FBI, DEA, ATF, Interpol	✓ Education Verification – All Degrees Earned
– OFAC Terrorist Database Search	Optional: Credit Report – Transunion with score (based on position and state laws)
– OIG, GSA, SAM, FDA	Optional:
– All felonies and misdemeanors reported to the National Database	– Professional License Verification
	– Drug Screen
	– Employment Verification

MGT will work with you to develop an interview schedule for the candidates and coordinate travel and accommodations. MGT consultants will be present for all the interviews, serving as a resource and facilitator.

MGT will coordinate a 2-Step Interview process. The first-round interviews will include four to five candidates. The second-round interviews will include two or three candidates. MGT will supply interview questions and an evaluation form.

In addition to a structured interview, the schedule can incorporate:

- ◆ Tour of City facilities.
- ◆ Interviews with senior staff.

PHASE 6 APPOINTMENT OF CANDIDATE

Activities

- ◆ MGT will assist you as much as requested with the salary and benefit negotiations and drafting of an employment agreement, if appropriate.
- ◆ MGT will notify all applicants of the final appointment, providing professional background information on the successful candidate.

Project Timeline

Based on our experience in conducting similar projects, we anticipate the proposed project can be completed within 14 weeks of project initiation as illustrated in Error! Reference source not found..

Exhibit 1. Proposed Schedule

WORK PLAN TASKS	WEEK													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Phase 1: Interviews & Brochure Development														
Phase 2: Advertising, Candidate Recruitment, & Outreach														
Phase 3: Candidate Evaluation & Background Screening														
Phase 4: Presentation of Recommended Candidates														
Phase 5: Interview Process & Additional Background Screening														
Phase 6: Appointment of Candidate														

Commitment to Diversity, Equity, & Inclusion in Recruitments

MGT is a leader in diversity, equity, and inclusion (DEI) consulting services, strategic planning, and organization transformation. MGT's experience working in diverse communities across the United States and working with organizations seeking to change organization culture is critical to the success of all our projects. We have a track record of building awareness, solutions, and direction for systemic change by generating transformative ideas and solutions, information, and practices into operational strategies, which help us stand out in all our projects.

MGT is also one of the original and premier disparity research firms in the country. Disparity studies were the first instance of bringing principles of diversity, equity, and inclusion into the public sector, through the procurement process, and since 1990, **MGT has conducted more than 230 public sector disparity studies**. These studies are designed to improve procurement departments, promote and advance equity, and improve economic outcomes for diverse communities that have been historically marginalized by analyzing policies, practices, and programs to increase the utilization of minority- and women-owned businesses. Clients that have conducted a disparity study are in the unique position to increase and improve systematic equity through procurement and contracting, which can ultimately promote economic empowerment by creating strong business and employment pipelines in communities of color.

MGT's GovHR also has a long-standing commitment to DEI. Since the firm's inception they have supported, with their time and financial resources, organizations that advance underrepresented populations in local government. These include the National Forum for Black Public Administrators, the Local Government Hispanic Network, The League of Women in Government and CivicPride. Our Team Members have moderated and spoken on DEI topics at the International City and County Management Association conference and state conferences. Our employees and consultants have undergone Implicit Bias Training, and we are frequent speakers on incorporating equity and inclusion into all levels of local government. Additionally, we provide a list of DEI resources on the homepage of the website at GovHRusa.com.

MGT's GovHR has formally partnered with the National Forum for Black Public Administrators' consulting arm, i4x, in several recruitment and selection processes throughout the country including Toledo, OH; Fort Collins, CO; Ann Arbor, MI; Oakland, MI; and Arlington, TX. Our partnership reflects our mutual commitment to advancing DEI values and increasing the diversity of local government leaders at the highest levels of local government organizations.

MGT/GovHR's Recommendations to **RECRUIT** and Retain Top Talent

RESPONSIVE: ROLL OUT THE WELCOME MAT! Candidates may struggle with relocating for a new position as well as being concerned about the “fit” with a new team. It is important to include costs for your top candidate(s) to travel to your location for the final interview process. Our team will work with you to create a welcoming, informative experience for both you and the candidate(s).

ENCOURAGING: Employee development is a must-have in today's market. Candidates appreciate their employer investing in them as much as they are investing themselves in the job. Consider “up and coming” candidates who may lack one or two preferred skills and assign a mentor or invest in a course to encourage their professional development. A mentor/training program will also help establish a peer-to-peer connection and make them feel more comfortable about the transition to a new job.

COMPETITIVE: Our team will guide you in offering a competitive market rate compensation and competitive benefits package attractive to today's candidates. Competitive employers must include relocation expenses and should consider signing bonuses and temporary housing.

RESOURCEFUL: Review your job description – do you need public sector experience? Are the years' experience you list essential, or can that be preferred? Consider a more resourceful approach when reviewing candidates' experience. Carefully assess requirements such as CPA, Professional Engineer, and others that will limit your talent pool – consider using the word “ideally” or “preferably.”

UNDERSTANDING: These past few years have, without a doubt, changed the work environment. Competitive employers have recognized this and are offering flexible/hybrid/remote work options. Those positions that offer this type of flexibility consistently receive a better candidate response rate.

INNOVATIVE: Think about what is unique and attractive about your community and organization and highlight that in your recruitment efforts. Talk about organizational culture and what your values are with respect to your employees. MGT will assist you in being as innovative as possible in your outreach.

TRANSPARENT: Some states now mandate listing salary ranges in any job advertisements or postings. More and more companies are showing at least a salary range in their postings to promote pay transparency and equity. Post the salary range you will use for hiring – it is public information. If we make it too difficult for candidates to find out the salary, they will move on to the next opportunity.



References

A leader in local government recruitment and selection.

More than one-third of the organizations served by MGT's GovHR have contracted for multiple projects; we feel repeat business is the greatest testament to our commitment to customer service and client satisfaction. We encourage you to contact any of our references to learn of our professionalism, ability to meet timelines, and the expertise of our staff.

INDIANOLA, IOWA

COURTNEY SILLIMAN, DIRECTOR OF HUMAN RESOURCES

110 NORTH 1ST STREET | INDIANOLA, IA 50125

(515) 962-5272 | CSILLIMAN@INDIANOLA.IOWA.GOV

MGT's GovHR provided recruitment and selection services for the following positions:

- ◆ City Manager, 2022

ROCK ISLAND, ILLINOIS

MIKE THOMS, MAYOR

1528 THIRD AVENUE | ROCK ISLAND, IL 61201

(309) 732-2000 | RIMAYOR@RIGOV.ORG

MGT's GovHR provided recruitment and selection services for the following position:

- ◆ City Manager, 2022

GREENVILLE, ILLINOIS

GEORGE BARBER, MAYOR

404 S. THIRD STREET | GREENVILLE, IL 62246

(618) 410-3510 | GBARBER@GREENVILLE.ILLINOIS.COM

MGT's GovHR provided recruitment and selection services for the following position:

- ◆ City Manager, 2021

DECATUR, ILLINOIS

JULIE MOORE WOLFE, MAYOR

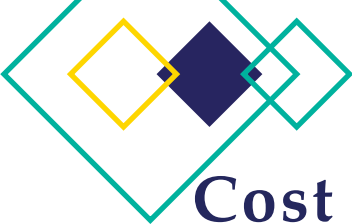
#1 GARY ANDERSON PLAZA | DECATUR, IL 62523

(217) 876-2144 | JMOORE-WOLFE@DECATURIL.GOV

MGT's GovHR provided recruitment and selection services for the following position:

- ◆ Deputy City Manager, 2019
- ◆ City Manager, 2018
- ◆ Community & Economic Development Director, 2017
- ◆ Human Resources Director, 2017





Cost Proposal

Defined by Impact. Driven by People.

Dedicated to the Community.

We take pride in customizing our client's needs — and we will work with you to ensure our fees are aligned with your expectations and budget.

Full Scope Recruitment

Summary of Costs	Price
Recruitment Fee	\$20,500
Recruitment Expenses (not to exceed) Expenses include candidate due diligence efforts	\$1,500
Advertising <i>*Advertising costs over \$2,500 will be placed only with client approval. If less than \$2,500, Client is only billed for actual cost.</i>	\$2,500*
TOTAL:	\$24,500**

***Consultant travel expenses are not included in the price proposal. If the consultant is requested to travel to the client, travel costs will be estimated at time of request. Only actual expenses will be billed to the City for reimbursement.*

Possible in-person meetings could include:

- ♦ Recruitment brochure interview process
- ♦ Presentation of recommended candidates
- ♦ Interview Process

Any additional consultant visits requested by the City (beyond the three visits listed above) will be billed at \$150/hour. The additional visits may also result in an increase in the travel expenses billed.

*This fee does not include travel and accommodation for candidates interviewed.

Payment for Fees & Services

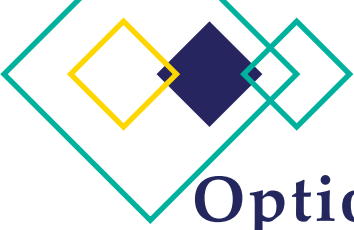
- ♦ **1st Invoice:** Contract Award (40% of the Recruitment Fee).
- ♦ **2nd Invoice:** Presentation of Candidates (40% of the Recruitment Fee & expenses incurred to date).
- ♦ **Final Invoice:** Completion of Recruitment (20% of the Recruitment Fee plus all remaining expenses).

Payment of invoices is due within thirty (30) days of receipt.

Our Guarantee – Full Scope Recruitment

MGT is committed to assisting our clients until a candidate is appointed to the position. Therefore, no additional professional fee will be incurred if the client does not select from the initial group of recommended candidates and requests additional candidates be developed for interview consideration. If additional advertising beyond Phase I advertising is requested, the City will be billed for actual advertising charges. Reimbursable expenses may be incurred should the recruitment process require consultant travel to the City.

Upon appointment of a candidate, MGT provides the following guarantee: should the selected and appointed candidate, at the request of the City or the employee's own determination, leave the employ of the City within the first 12 months of appointment, we will, if desired, conduct one additional recruitment for the cost of expenses and announcements only. This request must be made within 6 months of the employee's departure.



Optional Services

The Nation's Recruitment Leader.

Having a solid plan in place is the only way to reach your long-term vision and goals, and we want to see you thrive. Our variety of services can be personalized to make the most of your strengths and give you an extra layer of support where you need it. We offer the following additional service offerings:

GOVTEMPSUSA

Need an Interim? GovTempsUSA, a division of MGT, specializes in the temporary placement of positions in local government. The firm offers short-term assignments, in addition to long-term and outsourced arrangements. Our placement professionals at GovTempsUSA have typically enjoyed distinguished careers in local government and displayed a commitment to public service throughout their career.

RECORDED ONE-WAY VIDEO INTERVIEW OF CANDIDATES

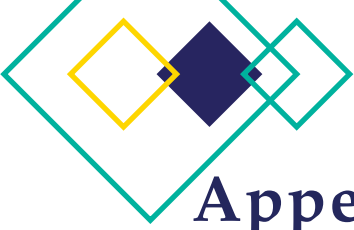
Candidates we recommend for your consideration can complete a one-way video interview with 3 to 5 questions that will be recorded and which you can review electronically at your convenience. This can occur prior to making your decision on which candidates to invite for an interview at a cost of \$100 per candidate.

LEADERSHIP/PERSONALITY TESTING

MGT has experience working with a wide variety of leadership and personality assessment tools, depending on the qualities and experiences the City is seeking in their candidates. These include but are not limited to Luminaspark, Caliper, DISC, and others. Depending on the evaluation type, selected fees can range between \$100 to \$500 per candidate.

360° EVALUATION

As a service to the City, we offer the option of providing you with a proposal for a 360° performance evaluation for the appointed position at six months into their employment. This evaluation will include seeking feedback from both elected officials and department directors, along with any other stakeholder the City feels would be relevant and beneficial. This input will be obtained on a confidential basis with comments known only to the consultant. If you are interested in this option, MGT will prepare a proposal for this service.



Appendix A. Consultant Biography

The biography of our proposed consultant is provided on the following page.



MARK R. PETERSON



Mark R. Peterson is a Vice President with GovHR USA. Mark’s career in local government management spans four decades in three midwestern states... Iowa, Missouri and Illinois. He matriculated at the University of Iowa where he received a BA Degree in Political Science and an MPA Degree in Public Affairs.

Following relatively brief local government assignments in Iowa, Mark served for four years as the Assistant to the City Administrator in Liberty, Missouri. Mark came to Illinois in early 1988 when he was appointed as the Assistant City Manager of Normal, Illinois. Ten years later, he was named the City Manager in that same community. He retired in 2018 having served the Town of Normal for over 30 years.

The Town of Normal, a full service municipality in central Illinois has a population of 56,500. The Town carries a AAA bond rating. Normal is also home to Illinois State University with an annual enrollment of 22,000 full time students.

While serving as its City Manager, Normal established a national reputation for sustainable urban development practices. In 2001, the Town of Normal launched a robust central business district redevelopment initiative. Over the ensuing 15 years, the downtown district, later rebranded as Uptown Normal, was transformed with over \$100 million in public investment, including \$35 million from various state and federal sources, and over \$200 million in private investment including the development of a full service, four Diamond, Marriott Hotel & Conference Center, a Hyatt Place hotel, a multi-modal transportation center, a Children’s Discovery Museum and a number of private mixed use projects involving retail, residential and office uses.

Normal’s “Uptown Renewal Project” has won national awards for planning, sustainable infrastructure, and innovative development partnerships. Mark Peterson and members of his former staff have been invited to present on Normal’s central business revitalization project at numerous regional and national conferences and symposiums. Further, this very successful initiative is routinely cited by the U.S. Department of Transportation as a model for transportation oriented development (TOD) that other cities should emulate.

Under Peterson’s leadership, the Town of Normal has been recognized both regionally and nationally for several other innovative programs and practices including the effective use of public/private partnerships, successful town/gown relations, innovative urban planning initiatives, and electric vehicle technology deployment.

During his career, Mark also developed significant expertise in the following areas of local government operations: insurance administration, capital improvement funding, state and federal grant procurement, economic development analysis , strategic planning, financial management, community policing and intergovernmental collaboration.

PROFESSIONAL EDUCATION

- Master of Arts in Public Administration, Local Government Management, University of Iowa,
- Bachelor of Arts in Political Science, University of Iowa

- Bloomington-Normal Economic Development Council (BNEDC), Past Member
- Central Illinois Regional Broadband Network Board (CIRBN), Past Chair

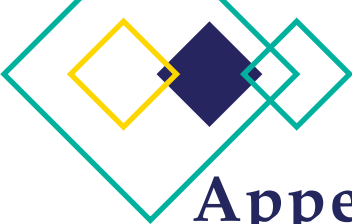
MEMBERSHIPS AND AFFILIATIONS

- Municipal Insurance Cooperative Association (MICA), Former Treasurer
- Metro McLean County Centralized Communications Board (Metcom), Former Chair
- Bloomington-Normal Public Transit Systems Board (BNPTS), Former Trustee
- Illinois City/County Management Association (ILCMA), Past President
- Illinois Municipal League Managers Committee, Past Chair

PROFESSIONAL BACKGROUND

- Town of Normal, Illinois
 - City Manager 1998 - 2018
 - Assistant City Manager 1988 -1998
- City of Liberty, Missouri, Assistant to the City Administrator 1984 - 1988
- City of Coralville, Iowa , Administrative Intern 1980 - 1981
- City of Ankeny, Iowa, Administrative Intern 1978





Appendix B. Client List

GovHR consultants have conducted more than 300 executive manager recruitments (City Administrator, City Manager, Village Manager, etc.) since the firm's inception. A list of these recruitments for the past 5 years is included with this proposal. We would be happy to provide you with contact information for any of these clients upon request.



City Management Client List 2018 to Present

State	Client	Position Title	Year	Population
Alaska	Bethel	City Manager	2019	6,500
	Bethel	City Manager	2023	6,500
	Homer	City Manager (Professional Outreach)	2019	5,300
	Seward	City Manager	2019	2,693
Arizona	Buckeye	City Manager	2021	69,744
	Kingman	City Manager	2023	34,669
Colorado	Dacono	City Manager	2024	6,494
	Englewood	City Manager	2019	34,957
Connecticut	Bloomfield	Town Manager	2023	21,301
	East Hampton	Town Manager	2019	13,000
	Enfield	Town Manager	2018	45,246
	Enfield	Town Manager	2022	45,246
	Granby	Town Manager	2023	11,375
	Manchester	General Manager	2021	59,710
	Meriden	City Manager	2018	60,838
	Simsbury	Town Manager	2023	25,517
Delaware	Newark	City Manager	2018	33,398
Florida	Lakeland	City Manager	2020	110,000
	Ponce Inlet	Town Manager	2022	3,411
Georgia	Albany	City Manager	2021	77,434
	Decatur	City Manager	2018	25,000
Illinois	Barrington	Village Manager	2018	10,455
	Bloomington	City Manager	2018	78,005
	Centralia	City Manager	2020	13,000
	Crest Hill	City Administrator	2021	21,169
	Decatur	City Manager	2018	76,178
	Decatur	Deputy City Manager	2019	76,178
	DeKalb	City Manager	2018	43,849
	Effingham	City Administrator	2018	12,577
	Forsyth	Village Administrator	2021	3,490
	Fox Lake	Village Administrator	2021	10,550
	Galesburg	City Manager	2022	33,706
	Galesburg	City Manager	2023	33,706
	Geneseo	City Administrator (Virtual)	2019	6,500
	Greenville	City Manager	2021	7,000
	La Grange	Village Manager	2022	15,610
	Lake Barrington	Village Administrator	2022	4,879
	Lake Forest	City Manager	2018	19,375
	Long Grove	Village Manager	2023	8,153
	McHenry	City Administrator	2023	27,135
	Mundelein	Village Administrator	2020	31,385

	Niles	Village Manager	2021	30,001
	North Chicago	Chief of Staff	2021	30,020
	Northbrook	Village Manager	2021	35,000
	Northfield	Village Manager	2023	5,400
	Oak Brook	Village Manager	2021	8,058
	Oak Park	Village Manager	2021	52,000
	Oak Park Township	Township Manager	2023	51,774
	Orland Park	Village Manager	2019	60,000
	Palos Heights	City Administrator (Virtual)	2021	12,480
	Pingree Grove	Village Manager	2020	10,000
	Pingree Grove	Village Manager	2023	10,000
	Plainfield	Village Administrator	2021	41,734
	Princeton	City Manager	2019	7,700
	River Forest	Village Administrator	2021	11,635
	Rock Island	City Manager	2021	39,684
	Savoy	Village Administrator (Virtual)	2020	8,607
	Schaumburg Township	Township Administrator (Virtual)	2021	140,000
	Shorewood	Village Administrator	2018	17,495
	Sycamore	City Manager (Professional Outreach)	2021	18,557
	Vernon Hills	Village Manager	2021	25,911
	Villa Park	Village Manager	2022	22,038
	Washington	City Administrator	2021	15,700
	Wauconda	Village Administrator	2021	14,125
	Willowbrook	Village Administrator	2019	8,967
Indiana	St. John	Town Manager (Professional Outreach)	2020	18,047
Iowa	Indianola	City Manager	2022	15,833
	Knoxville	City Manager	2021	7,300
	Muscatine	City Administrator	2020	23,819
	Windsor Heights	City Administrator	2023	4,860
	Windsor Heights	City Administrator	2019	4,860
Kentucky	Paducah	City Manager	2021	24,850
	Paris	City Manager	2021	9,846
Maine	Bangor	City Manager	2021	33,039
Maryland	Sykesville	Town Manager	2019	3,941
	Takoma Park	City Manager	2023	17,629
	Westminster	City Administrator	2021	18,522
Massachusetts	Wayland	Town Manager	2022	13,882
	Williamstown	Town Manager	2021	8,400
Michigan	Adrian	City Administrator	2018	20,676
	Adrian	City Administrator	2020	20,676
	Albany	City Manager	2018	8,337
	Charlotte	City Manager	2020	9,100
	Clawson	City Manager	2021	11,946
	Eastpointe	City Manager	2019	32,673
	Ferndale	City Manager	2019	20,428
	Lincoln Park	City Manager	2019	36,665
	Oakland Township	Township Manager	2018	19,132
	Rochester	City Manager	2022	13,017

	Royal Oak	City Manager	2020	59,112
	Troy	City Manager	2018	83,181
	Troy	City Manager	2024	83,181
Minnesota	Becker	City Administrator	2021	4,874
	Fairmont	City Administrator	2024	10,477
	Hibbing	City Administrator	2021	15,855
	Lindström	City Administrator	2023	4,888
	Minnetonka	City Manager	2022	53,953
	Scandia	City Administrator	2023	4,149
	St. Joseph	City Administrator	2022	7,342
	St. Louis Park	City Manager	2021	48,662
	Waconia	City Administrator	2021	13,500
Missouri	Ballwin	City Administrator	2020	30,181
	Cape Girardeau	City Manager	2020	38,000
	South Lyon	City Manager	2018	11,327
	Warrensburg	City Manager	2021	20,200
	Webster Groves	City Manager	2020	22,800
	Wildwood	City Manager	2019	35,524
Nebraska	Nebraska City	City Administrator	2022	7,200
Nevada	Boulder City	City Manager	2021	16,207
New Hampshire	Portsmouth	City Manager	2019	21,796
New York	Mamaroneck (Town)	Town Administrator	2021	29,156
	Mamaroneck (Village)	Village Manager	2018	19,426
	New Rochelle	City Manager	2022	79,067
	Scarsdale	Village Manager	2021	17,837
North Carolina	Albemarle	City Manager	2023	16,404
	Ayden	Town Manager	2023	5,000
North Dakota	Minot	City Manager	2020	45,700
Pennsylvania	Ferguson Township	Township Manager	2022	18,300
	Patton Township	Township Manager	2022	15,801
	South Fayette Township	Township Manager	2018	14,416
Tennessee	Oak Ridge	City Manager	2023	31,402
Texas	Burleson	City Manager	2018	43,960
	Missouri City	City Manager	2022	74,139
Vermont	Winooski	City Manager	2022	7,997
Virginia	Chesapeake	City Manager	2019	245,000
	Newport News	City Manager	2023	181,958
	Portsmouth	City Manager	2020	96,000
	Salem	City Manager	2019	25,643
	Virginia Beach	City Manager	2019	442,707
Washington	Burien	City Manager	2022	52,066
	Duvall	City Administrator (Professional Outreach)	2021	8,090
West Virginia	Bridgeport	City Manager	2019	8,582
	Bridgeport	City Manager	2021	8,582
Wisconsin	Baraboo	City Administrator	2019	12,048
	Beaver Dam	City Administrator	2021	16,291
	Bellevue	Village Administrator	2018	15,524
	Beloit (Town)	Town Administrator	2020	7,083

Franklin	Director of Administration	2019	36,155
Harrison	Village Manager	2021	13,185
Monroe	City Administrator	2020	10,827
Plymouth	City Administrator/Utilities Manager	2020	8,540
Rhineland	City Administrator	2018	7,800
Sheboygan	City Administrator	2023	48,327
Waukesha	City Administrator	2023	71,158
Whitewater	City Manager	2022	14,300

MARSHALLTOWN

I O W A

Joel Greer, Mayor
Vacant, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Heather Thomas, Public Works Director
DATE: February 5, 2024
RE: Budget Discussion – FY24 Amend & FY25 Request _ Fund 610-617: Sanitary Sewer/Wastewater

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Plan and fund improvements to the City's infrastructure and buildings; Review programs and services

Recommendation: Review of FY24 Amendment & FY25 Department Request

Budget Impact: Sanitary Sewer and Water Pollution Control operate as a single Enterprise Fund. No general fund, local option sales tax, other enterprise funds, Employee Benefits Tax Levy, FICA & IPERS Tax Levy, nor Liability & Property Insurance Levy are leveraged to support operations outside of the sanitary sewer utility.

Description/Background:

Our storm water division operates out of several Funds:

- **Fund 610** is considered our standard operating / debt service payment fund. This is further broken down into two primary functions: **Function 8015** is Water Pollution Control and **Function 8016** is Sanitary Sewer.
- **Fund 611** is our revenue fund where utility rates, permits, lab testing, refuse dumping/hauling revenue, and farm revenue are deposited.
- **Fund 614** is our capital reserve fund where interest on investments is deposited.
- **Fund 615** is our water pollution control plant large project fund. It is where our current Headworks & Digester Project is budgeted in. It is also where our SRF Loan is deposited, of which a portion is transferred to Fund 616 since the loan is being used on both projects. We are also proposing to run the project where we are proposing to replace our Dissolved Air Flotation (DAF) units with Rotary Drum Thickeners (RDT) for sludge thickening out of this Fund.
- **Fund 616** is our sanitary sewer large project fund. It is where our current Sanitary Sewer CIPP Project is budgeted in. It is also where our next phase of manhole rehabilitation and sewer line replacement will be run.
- **Fund 617** is where new sanitary sewer connections charges are deposited.

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



As we talk about storm sewer, it covers many areas. So, where do these fees go & what are they used for?

- a. Staff & equipment to maintain sanitary sewer collection system.
 - a. >149 Miles of Sanitary Sewer Pipe from 6-42"
 - b. >3,100 Manholes (with some over 40-feet deep)
- b. Staff & equipment to maintain our conveyance system, including force mains and 7 sanitary sewer lift stations.
- c. Staff & equipment to maintain & operate our Water Pollution Control Plant (wastewater treatment), designed for 13 million gallons/day, including a large industrial load.
- d. Partially funds staff in engineering that permit or design sanitary sewer infrastructure.
- e. Hire Marshalltown Water Works to do utility billing.
- f. Pays 15% of the City Administrator wages and benefits.
- g. Pays 9% of HR Director's wages and benefits.
- h. Pays \$76,401 annually to assist with Finance Department's staff, services and software.
- i. Capital & Debt Service Projects

The city continues to maintain & operate a financially sound Sanitary Sewer Utility and have been able to keep sewer utility rates reasonable with below inflation annual increases in recent years. In 2021, the results of a rate study to keep the city in a strong financial position resulted in the following recent utility increases being at or less than 1% annually. Additional study to determine recommendations for future years will be needed.

	2022	% Increase January 1st	2023	% Increase January 1st	2024
City contributors (except pretreated waste)					
Base charge per month per meter	\$23.99	1.00%	\$24.23	0.99%	\$24.47
Flow charge per 100 cubic feet	\$3.11	0.97%	\$3.14	0.96%	\$3.17
Pretreated wastes (requires only secondary treatment):					
Base charge per month per meter	\$3.00	1.00%	\$3.03	0.99%	\$3.06
Flow charge per 100 cubic feet	\$2.04	0.98%	\$2.06	0.97%	\$2.08

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
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The following are the fund balance, revenue, and budget projections for these accounts:

	Fund 610	Fund 611	Fund 614
FY24 Starting Balance	\$ 0	\$ 20,994,624.06	\$ 1,120,657.22
FY24 Revenue	\$ 7,214,730.00	\$ 8,801,751.00	\$ 25,000.00
FY24 Expenses	\$ (7,214,730.00)	\$ (7,704,920.00)	\$ 0
Projected FY24 Ending /FY 25 Starting Balance	\$ 0	\$ 22,091,455.06	\$ 1,145,657.22
FY25 Revenue	\$ 8,794,999.00	\$ 8,312,700.00	\$ 25,000.00
FY25 Expenses	\$ (8,794,999.00)	\$ (12,610,708.00)	\$ 0
Projected FY25 Ending Balance	\$ 0	\$ 17,793,447.06	\$ 1,170,657.22
	Fund 615	Fund 616	Fund 617
FY24 Starting Balance	\$ 0	\$ 0	\$ 156,657.20
FY24 Revenue	\$ 10,600,052.00	\$ 3,182,712.00	\$ 15,009.00
FY24 Expenses	\$ (10,600,052.00)	\$ (3,182,712.00)	\$ 0
Projected FY24 Ending /FY 25 Starting Balance	\$ 0	\$ 0	\$ 171,666.20
FY25 Revenue	\$ 4,005,030.00	\$ 150,000.00	\$ 7,000.00
FY25 Expenses	\$ (4,005,030.00)	\$ (150,000.00)	\$ 0
Projected FY25 Ending Balance	\$ 0	\$ 0	\$ 178,666.20
GRAND TOTAL (FY 24 START):	\$ 22,271,938.48		
GRAND TOTAL (FY 25 END):	\$ 18,964,104.28		

While, we do have very healthy fund balances – we do have needs in the near future that will significantly reduce those as we are planning on paying with them utilizing cash-on-hand. Part of the reason they grew to where they did is we’ve had several large projects get delayed due to permitting, supply-chain, and construction delays. It has also been financially advantageous with some grant programs in the last two large projects to finance through SRF low-interest loans (2% or less). We were awarded Sponsored Project money by utilizing this loan source which assisted in construction of the permeable paver parking lot behind the Tremont (Lot H) and initially planned to have Sponsored Project funds towards another parking lot but most recently being tentatively awarded \$2M loan forgiveness on our current SRF loan.

Collection System: The City received an administrative Consent Order in January 2012 in relation to our sewer collection and conveyance system, specifically to eliminate the need to bypass. We’ve made a lot of progress in the last 10+ years. The CIPP project underway was the 2nd to last phase of the city’s plan to comply with the consent order. During the course of this project, we’ve identified about a dozen sewer lines that were not able to be lined. These will likely be combined into a larger sewer replacement project in the next couple of years. We also have a manhole rehabilitation phase remaining on our consent order.

CITY COUNCIL

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Greg Nichols, Jeff Schneider, Gary Thompson



1. Cost estimates have not yet been prepared; however, we have planning/engineering budgeted to start in FY25 with a budget placeholder of a **\$3.4 Million Dollar project utilizing cash-on-hand**.

Treatment System: Our plant continues to make upgrades, as needed, and we have several large projects on the horizon:

1. Headworks & Digester Improvements: estimated @ \$12 Million, currently in construction with approximately **\$2 Million coming from cash-on-hand** and reflected in the reduction in cash on hand between FY24 start to FY25 end.
2. Sludge Thickening Improvements: estimated @ **\$3 Million**, currently under design, **planned to be funded with cash-on-hand**.
3. Sludge Handling Improvements – The loss of the WPC Farm Ground will require a change in how we handle biosolids. We are doing some extra work in the sludge thickening improvements to handle some of that loss, but if both Edgewood Subdivision and the Certified Site no longer become usable to WPC, we will likely have to look at additional improvements.
4. Nutrient Reduction Improvements: preliminary report in progress; however, estimates from 2018 were that we could expect a \$10 M capital cost w/ \$1 M increase in annual operating costs. Construction costs have significantly increased since then and we await updated figures. However, looking at just the annual operating costs and a rough figure of today's annual costs of \$6.8 M, we are looking at nearly 15% increase in annual O&M.

Our strategy remains:

1. To delay the required Nutrient Reduction Improvements as long as possible to remain in the best financial interest of our rate payers, while meeting the required DNR, EPA, and other environmental requirements. Currently, our date in which the Nutrient Reduction Improvements need implemented by is 2031. These projects can easily require four+ years to get through design, permitting, and construction.
2. Balance utility rates to plan ahead for this large capital & annual increase the Nutrient Reduction Strategy to **avoid** needing a large (say 20% utility rate increase) over the course of 1-3 years.

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CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson





City of Marshalltown, IA

Budget Comparison Report

Account Detail

			Comparison 1		Comparison 1		%
			Parent Budget	Budget	to Parent Budget		
Account Number		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	
		Total Activity	Total Budget	YTD Activity Through Feb	FY2024 Amen...	FY25 Dept Request	Increase / (Decrease)
Fund: 610 - WATER POLLUTION CONTROL							
Function: 8015 - Sewer & Sewage Disposal							
Revenue							
610.8015.4875.000	REFUNDS:REIMBURSEMENTS	18,278.74	0.00	55.08	60.00	0.00	-60.00 -100.00%
	Total Revenue:	18,278.74	0.00	55.08	60.00	0.00	-60.00 -100.00%
Expense							
610.8015.5010.010	REGULAR-NON UNION	977,447.81	1,012,857.00	609,297.28	993,942.00	1,088,118.00	94,176.00 9.47%
Budget Notes							
Budget Code	Subject	Description					
FY25 Dept Request	Now include PW Bldg AA	Change Jeri's position from 110 to 610.8015 60%					
610.8015.5020.010	OVERTIME-NON UNION	14,856.44	20,000.00	8,689.57	20,000.00	20,000.00	0.00 0.00%
610.8015.5020.070	OVERTIME-PT TEMP	18.00	0.00	0.00	0.00	0.00	0.00 0.00%
610.8015.5030.070	PART-TIME TEMPORARY	2,784.00	5,000.00	0.00	5,000.00	5,000.00	0.00 0.00%
610.8015.5050.060	PART-TIME REGULAR	27,021.18	26,716.00	15,392.64	27,890.00	28,482.00	592.00 2.12%
610.8015.5057.010	CAR REIMB-NON UNION	401.80	540.00	207.70	540.00	540.00	0.00 0.00%
610.8015.5060.010	TERM PAYOUTS-NON UNION	6,258.09	0.00	11,239.20	11,240.00	0.00	-11,240.00 -100.00%
610.8015.5061.000	RHSA PAYOUT	0.00	25,975.00	0.00	25,975.00	25,975.00	0.00 0.00%
610.8015.5061.010	RHSA PAYOUTS-NON UNION	10,862.42	0.00	32,151.11	31,192.00	0.00	-31,192.00 -100.00%
610.8015.5101.010	SOCIAL SECURITY-NON UNION	58,936.35	62,572.00	36,960.75	61,399.00	67,334.00	5,935.00 9.67%
610.8015.5101.060	SOCIAL SECURITY-PT REGULAR	1,675.35	1,656.00	954.32	1,729.00	1,766.00	37.00 2.14%
610.8015.5101.070	SOCIAL SECURITY-PT TEMP	173.72	310.00	0.00	310.00	310.00	0.00 0.00%
610.8015.5102.010	MEDICARE-NON UNION	13,869.80	14,694.00	8,710.47	14,420.00	15,786.00	1,366.00 9.47%
610.8015.5102.060	MEDICARE-PT REGULAR	391.77	387.00	223.20	404.00	413.00	9.00 2.23%
610.8015.5102.070	MEDICARE-TEMPORARY	40.63	73.00	0.00	73.00	73.00	0.00 0.00%
610.8015.5111.010	IPERS-NON UNION	92,296.65	95,665.00	58,302.74	93,879.00	102,165.00	8,286.00 8.83%
610.8015.5111.060	IPERS-PT REGULAR	2,503.60	2,522.00	1,453.07	2,633.00	3,286.00	653.00 24.80%
610.8015.5121.010	GRP INSUR-NON UNION	163,612.50	187,835.00	121,903.01	206,104.00	239,516.00	33,412.00 16.21%
610.8015.5122.000	RETIREEES GRP HLTH INS	0.00	0.00	751.89	0.00	0.00	0.00 0.00%
610.8015.5123.010	WORKCOMP-NON UNION	18,728.65	19,277.00	12,186.05	18,956.00	20,583.00	1,627.00 8.58%
610.8015.5123.060	WORKCOMP-PT REGULAR	556.85	561.00	321.64	586.00	595.00	9.00 1.54%
610.8015.5123.070	WORKCOMP-TEMPORARY	58.84	105.00	0.00	105.00	104.00	-1.00 -0.95%
610.8015.5132.000	CLOTHING EXPENSE	4,662.39	6,560.00	3,061.87	6,560.00	6,560.00	0.00 0.00%

Budget Comparison Report

					Comparison 1		Comparison 1	
					Budget	to Parent		
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Increase /	
		Total Activity	Total Budget	YTD Activity	FY2024 Amen...	FY25 Dept	(Decrease)	
Account Number				Through Feb		Request	%	
610.8015.5151.000	PHYSICALS/IMMUNIZATIONS	350.00	875.00	360.00	875.00	875.00	0.00	0.00%
610.8015.5210.000	ADVERTISING & LEGAL PUB	44.94	1,000.00	79.42	1,000.00	1,000.00	0.00	0.00%
610.8015.5216.000	BACKGROUND CHECKS	25.00	60.00	17.00	60.00	60.00	0.00	0.00%
610.8015.5220.000	COLLECTION COSTS/REFUNDS	88,749.73	99,200.00	58,368.01	99,200.00	99,200.00	0.00	0.00%
610.8015.5230.000	CONSULTING & PROF FEES	365.00	275.00	0.00	275.00	275.00	0.00	0.00%
610.8015.5231.000	ACCOUNTING FEES	73,025.04	76,401.00	50,934.00	76,401.00	76,401.00	0.00	0.00%
610.8015.5232.000	AUDITING FEES	5,220.00	5,430.00	0.00	5,430.00	5,670.00	240.00	4.42%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	EideBailly	\$55,600 less REAC \$1300 = \$54,300						
		Less charges to Ent & Fed (610 10% \$5430, 740 7% \$3801, 690 1.5% \$815, 184 2.5% \$1358, 189 2.5% \$1358) = \$41,538 to General Fund						
FY25 Dept Request	Auditor fees	\$58,000 less REAC \$1300 = \$56,700						
		Less charges to Ent & Fed (610 10% \$5670, 740 7% \$3969, 690 1.5% \$850, 184 2.5% \$1418, 181 2.5% \$1418) = \$43,375 to General Fund						
610.8015.5233.000	ENGINEERING FEES	7,345.75	30,000.00	19,486.15	96,900.00	80,000.00	-16,900.00	-17.44%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc for FY23	\$30,000 misc wwtp engineering						
		HRG - DAF - \$16,900						
		Strand OnCall - \$20,000						
		\$50,000 SBR Aeration						
		\$10,000 Misc						
FY25 Dept Request	inc for FY23	\$30,000 misc wwtp engineering						
		\$50,000 for SBR Aeration Project						
610.8015.5234.000	LEGAL EXPENSES	82.50	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00%
610.8015.5251.000	LICENSE & PERMITS	2,516.45	2,700.00	1,427.82	2,700.00	2,700.00	0.00	0.00%
610.8015.5280.000	DUES, MEMBER, SUBSCRIPTN	1,583.72	1,450.00	160.00	1,450.00	1,450.00	0.00	0.00%
610.8015.5290.000	INSURANCE - GENERAL	102,878.00	123,846.00	0.00	144,029.00	180,036.00	36,007.00	25.00%
610.8015.5300.000	INSURANCE - TORT LIAB	13,427.00	18,190.00	0.00	18,798.00	23,498.00	4,700.00	25.00%
610.8015.5339.000	MEDICAL CLAIMS PAID BY CITY	634.56	500.00	69.00	500.00	500.00	0.00	0.00%
610.8015.5339.010	MEDICAL CLAIMS PAID BY CITY	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
610.8015.5342.000	CONTRACT-OUTSIDE HELP	106,975.68	235,000.00	104,584.04	235,000.00	735,000.00	500,000.00	212.77%
Budget Notes								
Budget Code	Subject	Description						
FY25 Dept Request	inc	\$235k annual allowance for misc and biosolids work						
		CIP - \$500,000 SBR Aeration Project						
610.8015.5344.000	CONTRACT-MAINTENANCE	9,097.70	35,000.00	15,164.38	35,000.00	35,000.00	0.00	0.00%
610.8015.5347.000	CONTRACT-SOFTWARE MAINT	7,231.54	4,250.00	1,850.49	4,250.00	4,250.00	0.00	0.00%
610.8015.5351.000	CONTRACT-CONCRETE REPAIR	52,351.07	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1						
					Parent Budget	Budget	to Parent	%				
					2023-2024	2024-2025	Increase /					
					FY2024 Amen...	FY25 Dept	(Decrease)					
Account Number						Request						
Budget Notes												
Budget Code												
Subject					Description							
FY2024 Amendment 1					\$10,000 annual budget for misc concrete repair around WPC							
FY25 Dept Request					\$10,000 annual budget for misc concrete repair around WPC							
610.8015.5360.000					POSTAGE & SHIPPING	1,350.00	1,400.00	206.09	1,400.00	1,400.00	0.00	0.00%
610.8015.5380.000					RENTS & LEASES	829.50	2,500.00	649.00	2,500.00	2,500.00	0.00	0.00%
610.8015.5386.000					CONTRACT LAWN CARE	7,880.00	10,500.00	5,535.00	10,500.00	10,500.00	0.00	0.00%
610.8015.5410.000					REPAIRS & MAINTENANCE	92,625.71	75,000.00	27,892.66	75,000.00	75,000.00	0.00	0.00%
Budget Notes												
Budget Code												
Subject					Description							
FY2024 Amendment 1					\$75,000 annual allowance + No CIP							
FY25 Dept Request					\$75,000 annual allowance + No CIP							
610.8015.5440.000					TAXES PAID	9,614.00	10,000.00	4,713.00	10,000.00	10,000.00	0.00	0.00%
610.8015.5441.000					SALES TAXES PAID/RECEIVED	-14,219.40	20,000.00	19,492.44	20,000.00	20,000.00	0.00	0.00%
610.8015.5450.000					TELEPHONE/OTHR COMMNCITI	10,511.83	12,000.00	6,347.22	12,000.00	12,000.00	0.00	0.00%
610.8015.5460.000					CONFERENCE EXPENSE	2,060.00	7,500.00	440.00	7,500.00	7,500.00	0.00	0.00%
610.8015.5461.000					TRAVEL - AIRFARE	673.19	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5462.000					TRAVEL-OTHER	211.76	200.00	0.00	200.00	200.00	0.00	0.00%
610.8015.5465.000					TRAVEL - HOTEL/MOTEL	1,644.24	1,600.00	268.56	1,600.00	1,600.00	0.00	0.00%
610.8015.5471.000					TRAINING	0.00	0.00	62.50	63.00	0.00	-63.00	-100.00%
610.8015.5481.000					ELECTRICITY	359,370.96	405,000.00	224,110.36	405,000.00	439,000.00	34,000.00	8.40%
Budget Notes												
Budget Code												
Subject					Description							
FY25 Dept Request					inc Estimated 11.1% increase 10/24							
610.8015.5482.000					NATURAL GAS	97,393.07	80,000.00	37,154.59	100,000.00	102,000.00	2,000.00	2.00%
Budget Notes												
Budget Code												
Subject					Description							
FY25 Dept Request					inc est 2.0% increase 10/24							
610.8015.5483.000					WATER	11,104.23	12,000.00	6,018.87	12,000.00	13,200.00	1,200.00	10.00%
Budget Notes												
Budget Code												
Subject					Description							
FY25 Dept Request					inc estimate 10% increase 07/24							
610.8015.5484.000					PROPANE	170.09	230.00	108.42	230.00	230.00	0.00	0.00%
610.8015.5485.000					STORM WATER FEES	2,453.13	2,454.00	0.00	2,454.00	2,577.00	123.00	5.01%

Budget Comparison Report

		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number					2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Budget Notes								
Budget Code	Subject	Description						
FY25 Dept Request	inc	estimated 5% increase						
610.8015.5487.000	FUEL OIL	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00%
610.8015.5565.000	VEHICLE OPER/MAINT SPPLY	4,414.60	6,500.00	2,196.12	6,500.00	6,500.00	0.00	0.00%
610.8015.5570.000	VEHICLE GAS	5,200.35	5,500.00	3,201.75	5,500.00	5,500.00	0.00	0.00%
610.8015.5571.000	VEHICLE DIESEL FUEL	576.58	1,100.00	315.54	1,100.00	1,100.00	0.00	0.00%
610.8015.5600.000	OPERATING SUPPLIES	72,610.65	165,000.00	47,353.29	165,000.00	165,000.00	0.00	0.00%
610.8015.5603.000	LAB EXPENSES	47,127.27	65,000.00	31,027.41	65,000.00	65,000.00	0.00	0.00%
610.8015.5605.000	OFFICE SUPPLIES	1,215.19	1,500.00	652.29	1,500.00	1,500.00	0.00	0.00%
610.8015.5612.000	COMPUTER COMPONENTS	559.49	3,000.00	26.29	3,000.00	3,000.00	0.00	0.00%
610.8015.5703.000	MINOR COMPUTER	4,031.94	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
610.8015.5704.000	MINOR SOFTWARE <\$5,000	747.38	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5718.000	MINOR EQUIP, UNCLASSIFIED	93,736.40	60,000.00	52,467.18	60,000.00	120,000.00	60,000.00	100.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	\$60k annual						
FY25 Dept Request	inc	\$60k annual + \$60k from CIP						
610.8015.5741.000	COMPUTER SOFTWARE > 5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5750.000	OTHER CAP EQUIP > \$5,000	176,854.52	1,123,500.00	51,409.65	191,500.00	670,300.00	478,800.00	250.03%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	\$191,500 from CIP + \$50k misc						
FY25 Dept Request	inc	\$620,300 from CIP + \$50k misc						
610.8015.5776.000	BUILDINGS & IMPROVEMENTS	115.00	132,000.00	33,440.00	72,000.00	210,000.00	138,000.00	191.67%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	\$30,000 annual + \$30,000 concrete repair program + \$12,000 CIP						
FY25 Dept Request	inc	\$30,000 annual + \$30,000 concrete repair program + \$150,000 CIP						
610.8015.5810.000	PRINCIPAL REDEMPTION	0.00	540,000.00	0.00	540,000.00	730,000.00	190,000.00	35.19%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	SRF CIPP & HEADWORKS LOAN	EST from IFA						
FY25 Dept Request	SRF CIPP & HEADWORKS LOAN	EST from IFA						
610.8015.5820.000	INTEREST PAYMENTS	1,900.26	128,738.00	32,082.31	128,738.00	271,491.00	142,753.00	110.89%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	
Account Number							
Budget Notes							
Budget Code	Subject	Description					
FY2024 Amendment 1	SRF CIPP & HEADWORKS	EST from IFA for interest for FY24 Actual will depend on how fast we draw down the loan funds (reimbursement only).					
		1.75% interest plus .25% service fee					
FY25 Dept Request	SRF CIPP & HEADWORKS	EST from IFA for interest for FY24 Actual will depend on how fast we draw down the loan funds (reimbursement only).					
		1.75% interest plus .25% service fee					
610.8015.5980.000	REFUNDS/REIMB	20,861.99	14,000.00	16,175.60	24,000.00	25,000.00	4.17%
610.8015.7600.000	OTHER FINC- LOANS	320,000.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		3,202,684.95	5,023,204.00	1,777,652.96	4,188,590.00	5,864,119.00	40.00%
Total Function: 8015 - Sewer & Sewage Disposal:		-3,184,406.21	-5,023,204.00	-1,777,597.88	-4,188,530.00	-5,864,119.00	40.00%
Function: 8016 - Sanitary Sewer							
Revenue							
610.8016.4875.000	REFUNDS:REIMBURSEMENTS	84.51	0.00	0.00	0.00	0.00	0.00%
610.8016.4961.000	SEWER-NONCAPLZD ASSETS	200.35	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		284.86	0.00	0.00	0.00	0.00	0.00%
Expense							
610.8016.5010.010	REGULAR-NON UNION	146,407.77	163,231.00	89,036.08	165,845.00	160,060.00	-3.49%
610.8016.5010.040	REGULAR-PPME UNION	178,506.76	153,261.00	115,115.84	207,718.00	220,138.00	5.98%
610.8016.5020.040	OVERTIME-PPME UNION	1,904.29	5,000.00	1,572.18	5,000.00	5,000.00	0.00%
610.8016.5060.010	TERM PAYOUTS-NON UNION	1,074.36	0.00	0.00	0.00	0.00	0.00%
610.8016.5060.040	TERM PAYOUTS-PPME UNION	281.78	0.00	0.00	0.00	0.00	0.00%
610.8016.5061.010	RHSA PAYOUT	0.00	12,000.00	6,241.33	12,000.00	12,000.00	0.00%
610.8016.5101.010	SOCIAL SECURITY-NON UNION	8,772.48	10,120.00	5,282.60	10,282.00	9,924.00	-3.48%
610.8016.5101.040	SOCIAL SECURITY-PPME UNION	10,761.44	9,502.00	6,861.51	12,879.00	13,649.00	5.98%
610.8016.5102.010	MEDICARE-NON UNION	2,052.01	2,367.00	1,235.64	2,405.00	2,321.00	-3.49%
610.8016.5102.040	MEDICARE-PPME UNION	2,516.80	2,222.00	1,604.86	3,012.00	3,192.00	5.98%
610.8016.5111.010	IPERS-NON UNION	13,686.38	15,409.00	8,405.07	15,656.00	15,104.00	-3.53%
610.8016.5111.040	IPERS-PPME UNION	15,528.24	14,468.00	11,015.18	19,609.00	20,781.00	5.98%
610.8016.5121.010	GRP INSUR-NON UNION	22,658.05	24,363.00	15,218.63	26,939.00	40,519.00	50.41%
610.8016.5121.040	GRP INSUR-PPME UNION	38,703.55	39,572.00	30,277.61	57,063.00	68,951.00	20.83%
610.8016.5122.000	RETIREEES GRP HLTH INS	12,407.40	14,394.00	8,608.14	14,394.00	14,394.00	0.00%
610.8016.5123.010	WORKCOMP-NON UNION	3,336.37	2,473.00	2,133.69	2,504.00	2,693.00	7.55%
610.8016.5123.040	WORKCOMP-PPME UNION	6,390.87	3,218.00	3,915.06	4,361.00	4,600.00	5.48%
610.8016.5132.000	CLOTHING EXPENSE	1,127.74	1,500.00	240.42	1,500.00	1,500.00	0.00%
610.8016.5151.000	PHYSICALS/IMMUNIZATIONS	358.16	315.00	443.40	600.00	315.00	-47.50%
610.8016.5192.070	UNEMPLOYMENT-TEMPORARY	1,636.33	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Account Number								
610.8016.5210.000	ADVERTISING & LEGAL PUB	15.00	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5216.000	BACKGROUND CHECKS	15.00	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5230.000	CONSULTING & PROF FEES	4,843.62	7,500.00	5,637.06	7,500.00	7,500.00	0.00	0.00%
610.8016.5233.000	ENGINEERING FEES	696.00	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5234.000	LEGAL EXPENSES	412.50	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%
610.8016.5251.000	LICENSE & PERMITS	39.30	100.00	42.30	100.00	100.00	0.00	0.00%
610.8016.5260.000	DAMAGES/TORT LIAB CLAIMS	1,093.47	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5280.000	DUES, MEMBER, SUBSCRIPTN	72.00	2,494.00	72.00	2,494.00	2,494.00	0.00	0.00%
610.8016.5290.000	INSURANCE - GENERAL	9,790.00	11,352.00	0.00	13,706.00	17,133.00	3,427.00	25.00%
610.8016.5300.000	INSURANCE - TORT LIAB	2,426.00	3,274.00	0.00	3,396.00	4,245.00	849.00	25.00%
610.8016.5339.000	MEDICAL CLAIMS PAID BY CITY	344.07	500.00	0.00	500.00	500.00	0.00	0.00%
610.8016.5342.000	CONTRACT-OUTSIDE HELP	547.20	10,000.00	155.34	10,000.00	10,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	\$10,000 annual						
FY25 Dept Request	inc	\$10,000 annual						
610.8016.5344.000	CONTRACT-MAINTENANCE	450.84	5,000.00	242.59	5,000.00	5,000.00	0.00	0.00%
610.8016.5347.000	CONTRACT-SOFTWARE MAINT	12,719.79	12,800.00	17,460.72	17,500.00	18,000.00	500.00	2.86%
610.8016.5360.000	POSTAGE & SHIPPING	0.00	200.00	28.46	200.00	200.00	0.00	0.00%
610.8016.5380.000	RENTS & LEASES	100.00	300.00	0.00	300.00	300.00	0.00	0.00%
610.8016.5410.000	REPAIRS & MAINTENANCE	10,385.56	18,000.00	21.00	18,000.00	18,000.00	0.00	0.00%
610.8016.5412.000	REPAIRS & MAINT LIFT STATIOI	4,616.68	15,000.00	7,074.00	15,000.00	19,950.00	4,950.00	33.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	\$15,000 annual budget + no CIP Items						
FY25 Dept Request	inc	\$15,000 annual budget + \$4,950 CIP Items						
610.8016.5450.000	TELEPHONE/OTHR COMMNCTI	5,284.30	4,750.00	3,315.57	4,750.00	4,750.00	0.00	0.00%
610.8016.5460.000	CONFERENCE EXPENSE	420.00	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00%
610.8016.5471.000	TRAINING	0.00	0.00	50.00	50.00	0.00	-50.00	-100.00%
610.8016.5481.000	ELECTRICITY	12,142.78	16,000.00	6,352.86	14,760.00	16,000.00	1,240.00	8.40%
Budget Notes								
Budget Code	Subject	Description						
FY25 Dept Request	inc	est 11.1% increase 10/24						
610.8016.5482.000	NATURAL GAS	2,378.33	1,200.00	534.79	2,500.00	2,550.00	50.00	2.00%
610.8016.5565.000	VEHICLE OPER/MAINT SPPLY	4,117.54	6,000.00	179.16	6,000.00	6,000.00	0.00	0.00%
610.8016.5570.000	VEHICLE GAS	4,785.87	5,700.00	3,048.38	5,700.00	5,700.00	0.00	0.00%
610.8016.5571.000	VEHICLE DIESEL FUEL	2,424.75	3,600.00	1,767.48	3,600.00	3,600.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Account Number								
610.8016.5600.000	OPERATING SUPPLIES	12,122.34	18,000.00	5,662.32	18,000.00	18,000.00	0.00	0.00%
610.8016.5605.000	OFFICE SUPPLIES	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
610.8016.5612.000	COMPUTER COMPONENTS	39.00	1,000.00	193.53	1,000.00	1,000.00	0.00	0.00%
610.8016.5615.000	LIFT STATION OPERATING SUPI	2,761.75	18,000.00	5,233.91	18,000.00	13,000.00	-5,000.00	-27.78%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	\$10,000 annual + \$8,000 CIP						
FY25 Dept Request	inc	\$10,000 annual + \$3,000 CIP						
610.8016.5702.000	MINOR OFFICE FURN/EQUIP	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
610.8016.5703.000	MINOR COMPUTER	3,103.20	6,000.00	0.00	8,160.00	3,000.00	-5,160.00	-63.24%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	3k sewer div annual						
		5,160 towards Field Tablet with GIS Collection Pole						
FY25 Dept Request	inc	3k sewer div annual						
610.8016.5718.000	MINOR EQUIP, UNCLASSIFIED	161.40	5,000.00	385.22	5,000.00	5,000.00	0.00	0.00%
610.8016.5719.000	MINOR EQUIP, LIFT STATIONS	3,884.40	16,500.00	2,563.00	20,500.00	24,600.00	4,100.00	20.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	\$8,500 annual budget - \$12k CIP Planned						
FY25 Dept Request	inc	\$8,500 annual budget - \$16,100 CIP Planned						
610.8016.5750.000	OTHER CAP EQUIP > \$5,000	335,108.90	20,000.00	13,031.08	13,032.00	55,800.00	42,768.00	328.18%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	CIP -						
		13,032 push camera						
FY25 Dept Request	inc	CIP						
		12k Air Compressor						
		12k Pole Camera						
		28,200 Portion of Sewer Superintendent Truck						
		3,600 Portion of Repeater Upgrade						
610.8016.5765.000	LIFT STATIONS	32,212.70	73,000.00	9,085.41	40,000.00	78,000.00	38,000.00	95.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	\$40k from CIP						
FY25 Dept Request	inc	\$78k from CIP						
610.8016.5776.000	BUILDINGS & IMPROVEMENTS	528.40	3,000.00	181.48	3,000.00	6,000.00	3,000.00	100.00%

Budget Comparison Report

		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Account Number								
Budget Notes								
Budget Code	Subject			Description				
FY25 Dept Request	inc			\$3,000 Annual Budget + 3,000 Disconnect/reconfigure old SWAT Room				
610.8016.5810.000	PRINCIPAL REDEMPTION	1,493,000.00	1,513,000.00	134,000.00	1,513,000.00	1,367,000.00	-146,000.00	-9.65%
Budget Notes								
Budget Code	Subject			Description				
FY2024 Amendment 1	Bond payments			Sewer Rev 2013 \$264,000 Sewer Rev 2021 \$534,000 Sewer Rev 2020 \$520,000 SRF \$175,000				
FY2024 Amendment 1	Sewer Rev bonds & SRF Manhole			Sewer 2013 \$269,000 Sewer 2021 \$538,000 Sewer 2020 \$530,000 SRF manhole \$176,000				
FY25 Dept Request	Bond payments			Sewer Rev 2013 \$264,000 Sewer Rev 2021 \$534,000 Sewer Rev 2020 \$520,000 SRF \$175,000				
FY25 Dept Request	Sewer Rev bonds & SRF Manhole			Sewer 2013 \$269,000 Sewer 2021 \$538,000 Sewer 2020 \$530,000 SRF manhole \$176,000				
610.8016.5820.000	INTEREST PAYMENTS	182,595.05	158,344.00	79,871.85	158,344.00	99,099.00	-59,245.00	-37.42%
Budget Notes								
Budget Code	Subject			Description				
FY2024 Amendment 1	Sewer revenue bonds and SRF manhole			Sewer 2013 \$27,943 Sewer 2021 \$34,133 Sewer 2020 \$59,682 SRF manhole \$36,586				
610.8016.5830.000	OTHER DEBT SERV EXP	1,700.00	1,700.00	850.00	1,700.00	1,700.00	0.00	0.00%
Total Expense:		2,615,448.52	2,437,229.00	604,246.75	2,499,059.00	2,415,862.00	-83,197.00	-3.33%
Total Function: 8016 - Sanitary Sewer:		-2,615,163.66	-2,437,229.00	-604,246.75	-2,499,059.00	-2,415,862.00	83,197.00	-3.33%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	
Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb			
Function: 9000 - 9000							
Revenue							
610.9000.6500.611	TR FRM WPCP REVENUE	6,303,387.87	7,964,951.00	2,044,698.47	7,214,670.00	8,794,999.00	21.90%
Budget Notes							
Budget Code	Subject	Description					
FY2024 Amendment 1	inc	updated revenue to balance 2/1/24 HT					
FY25 Dept Request	updated	01/24/24 HT					
Total Revenue:		6,303,387.87	7,964,951.00	2,044,698.47	7,214,670.00	8,794,999.00	21.90%
Expense							
610.9000.7500.200	TRANSFER OUT - DEBT SERVICE	503,818.00	504,518.00	0.00	504,518.00	515,018.00	2.08%
Budget Notes							
Budget Code	Subject	Description					
FY2024 Amendment 1	Payments for GO Bonds	2019 GO Bond Enterprise's share: Principal, Interest and, Fees \$218					
FY25 Dept Request	2019 GO Bond Enterprise's share	2019 GO Bond Enterprise's share: Principal \$495,000, Interest \$ 19,800, Fees \$218 = \$515,0182					
610.9000.7500.884	TRANSFER OUT - GROUP HEALTH	0.00	0.00	22,563.00	22,563.00	0.00	-100.00%
Total Expense:		503,818.00	504,518.00	22,563.00	527,081.00	515,018.00	-2.29%
Total Function: 9000 - 9000:		5,799,569.87	7,460,433.00	2,022,135.47	6,687,589.00	8,279,981.00	23.81%
Total Fund: 610 - WATER POLLUTION CONTROL:		0.00	0.00	-359,709.16	0.00	0.00	0.00%
Fund: 611 - WPCP REVENUE							
Function: 6021 - Finance							
Revenue							
611.6021.4610.000	INTEREST ON INVESTMENTS	540,201.32	100,000.00	351,659.94	600,000.00	100,000.00	-83.33%
Total Revenue:		540,201.32	100,000.00	351,659.94	600,000.00	100,000.00	-83.33%
Total Function: 6021 - Finance:		540,201.32	100,000.00	351,659.94	600,000.00	100,000.00	-83.33%
Function: 8015 - Sewer & Sewage Disposal							
Revenue							
611.8015.4230.000	MISC BUSINESS LIC/PRMTS	2,625.00	1,700.00	1,560.00	1,700.00	1,700.00	0.00%
611.8015.4440.000	JBS SEWER CHARGES	2,996,965.43	2,320,000.00	1,435,713.35	2,550,000.00	2,575,000.00	0.98%
Budget Notes							
Budget Code	Subject	Description					
FY2024 Amendment 1	reestimated	01/24					
611.8015.4441.000	SEWER FEES	5,440,961.55	5,550,000.00	3,264,864.77	5,480,000.00	5,505,000.00	0.46%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					2023-2024	2024-2025	Increase /	%
					FY2024 Amen...	FY25 Dept	(Decrease)	
Account Number		2022-2023	2023-2024	2023-2024				
		Total Activity	Total Budget	YTD Activity				
				Through Feb				
Budget Notes	Subject	Description						
Budget Code								
FY2024 Amendment 1	reestimated	reestimated 01/24						
611.8015.4442.000	SEWER CONNECTION CHARGES	300.00	4,000.00	0.00	0.00	0.00	0.00	0.00%
611.8015.4443.000	LAB TESTING FEES	48,500.00	42,000.00	22,375.00	42,000.00	42,000.00	0.00	0.00%
611.8015.4444.000	REFUSE HAULING & DUMPING	69,870.32	75,000.00	39,075.86	67,000.00	67,000.00	0.00	0.00%
611.8015.4445.000	MISC SEWER CHARGES	6,300.00	0.00	13,800.00	20,000.00	20,000.00	0.00	0.00%
Budget Notes	Subject	Description						
Budget Code								
FY2024 Amendment 1	inc	Verily WW Sampling						
FY25 Dept Request	inc	Verily WW Sampling						
611.8015.4622.000	FARM INCOME	46,997.08	0.00	0.00	30,000.00	0.00	-30,000.00	-100.00%
Budget Notes	Subject	Description						
Budget Code								
FY2024 Amendment 1	inc	Need to determine future development - may remove farming income.						
		Use \$30k for FY24						
FY25 Dept Request	inc	Need to determine future development - may remove farming income.						
611.8015.4875.000	REFND/REIMB: WPCP	2,017.02	0.00	8,819.87	8,900.00	0.00	-8,900.00	-100.00%
611.8015.4876.000	MISC REV: WPCP	259.07	0.00	187.29	110.00	0.00	-110.00	-100.00%
Total Revenue:		8,614,795.47	7,992,700.00	4,786,396.14	8,199,710.00	8,210,700.00	10,990.00	0.13%
Total Function: 8015 - Sewer & Sewage Disposal:		8,614,795.47	7,992,700.00	4,786,396.14	8,199,710.00	8,210,700.00	10,990.00	0.13%
Function: 8016 - Sanitary Sewer								
Revenue								
611.8016.4271.000	SEPTIC TANK INSTALLATION	0.00	0.00	31.00	31.00	0.00	-31.00	-100.00%
611.8016.4279.000	SEWER CONNECTION	2,676.64	0.00	1,608.00	2,000.00	2,000.00	0.00	0.00%
611.8016.4616.000	INT CHRGD - ACCTS REC	0.00	0.00	5.24	10.00	0.00	-10.00	-100.00%
611.8016.4879.000	REBATES	60.98	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		2,737.62	0.00	1,644.24	2,041.00	2,000.00	-41.00	-2.01%
Total Function: 8016 - Sanitary Sewer:		2,737.62	0.00	1,644.24	2,041.00	2,000.00	-41.00	-2.01%
Function: 9000 - 9000								
Revenue								
611.9000.6500.121	TRANSFER IN - FUND 121	18,580.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		18,580.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	Comparison 1 Budget		Comparison 1 to Parent Budget	
					2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	%
Account Number								
Expense								
611.9000.7500.363	TRANSFER OUT - FUND 363	0.00	523,900.00	0.00	490,250.00	0.00	-490,250.00	-100.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	\$490,250 State St Reconstruction						
611.9000.7500.395	TRANSFER OUT - FUND 395	74,610.00	0.00	0.00	0.00	0.00	0.00	0.00%
611.9000.7500.610	TR TO OPERATING FUND	6,303,387.87	7,964,951.00	2,044,698.47	7,214,670.00	8,794,999.00	1,580,329.00	21.90%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	updated 01/24/24 HT						
FY25 Dept Request	updated	02/01/24						
611.9000.7500.615	TRANSFER OUT - FUND 615	720,829.75	447,500.00	0.00	0.00	3,665,709.00	3,665,709.00	0.00%
611.9000.7500.616	TR TO SANITARY SEWER	1,132.75	192,000.00	0.00	0.00	150,000.00	150,000.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
FY25 Dept Request	inc	\$150,000 Engr for San Sew Manhole Rehab Project						
Total Expense:		7,099,960.37	9,128,351.00	2,044,698.47	7,704,920.00	12,610,708.00	4,905,788.00	63.67%
Total Function: 9000 - 9000:		-7,081,380.37	-9,128,351.00	-2,044,698.47	-7,704,920.00	-12,610,708.00	-4,905,788.00	63.67%
Total Fund: 611 - WPCP REVENUE:		2,076,354.04	-1,035,651.00	3,095,001.85	1,096,831.00	-4,298,008.00	-5,394,839.00	-491.86%
Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV								
Function: 6021 - Finance								
Revenue								
614.6021.4610.000	INTEREST ON INVESTMENTS	26,549.13	25,000.00	17,145.03	25,000.00	25,000.00	0.00	0.00%
Total Revenue:		26,549.13	25,000.00	17,145.03	25,000.00	25,000.00	0.00	0.00%
Total Function: 6021 - Finance:		26,549.13	25,000.00	17,145.03	25,000.00	25,000.00	0.00	0.00%
Total Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV:		26,549.13	25,000.00	17,145.03	25,000.00	25,000.00	0.00	0.00%
Fund: 615 - WPCP PLANT & IMPROVEMENTS								
Function: 8015 - Sewer & Sewage Disposal								
Revenue								
615.8015.4875.000	REFUNDS/REIMB	11,063.52	0.00	0.00	0.00	0.00	0.00	0.00%
615.8015.4990.000	DEBT ISSUANCE	2,120,001.84	4,795,050.00	4,401,475.30	10,600,052.00	339,321.00	-10,260,731.00	-96.80%

Budget Comparison Report

		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number					2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	SRF Headworks and CIPP	Total loan is \$13,125,000 of which \$13059375 is available FY23 was \$2,120,001.84 est FY24 10,600.052.00						
FY25 Dept Request	SRF Loan	Total loan is \$13,125,000 of which \$13059375 is available FY23 was \$2,120,001.84 est FY24 10,600.052.00						
Total Revenue:		2,131,065.36	4,795,050.00	4,401,475.30	10,600,052.00	339,321.00	-10,260,731.00	-96.80%
Expense								
615.8015.5230.000	CONSULTING & PROF FEES	65,625.00	0.00	15,000.00	45,000.00	0.00	-45,000.00	-100.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	\$45k WPC HWP						
615.8015.5233.000	ENGINEERING FEES	317,238.02	222,500.00	93,069.88	372,070.00	359,176.00	-12,894.00	-3.47%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	CIP \$268,070 for WPC Headworks Construction Engineering \$104k DAF/RDT						
FY25 Dept Request	inc	CIP \$151,176 for WPC Headworks Construction Engineering 208,000 for RDT/DAF project						
615.8015.5342.000	CONTRACT-OUTSIDE HELP	1,044,826.94	3,750,600.00	2,362,147.55	6,567,770.00	3,645,854.00	-2,921,916.00	-44.49%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	CIP: \$6,255,270 + \$287,500 +\$25,000 for WPC Headworks Construction						
FY25 Dept Request	inc	CIP: \$2,335,854 + \$10,000 for WPC Headworks Construction + \$1,300,000 for RDT/DAF Project						
615.8015.5740.000	COMPUTER EQUIPMENT	0.00	172,500.00	0.00	60,000.00	0.00	-60,000.00	-100.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	CIP - \$60k SCADA						
615.8015.5741.000	COMPUTER SOFTWARE	0.00	100,000.00	0.00	372,500.00	0.00	-372,500.00	-100.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					2023-2024	2024-2025		
					FY2024 Amen...	FY25 Dept		
						Request		

Budget Comparison Report

					Comparison 1		Comparison 1		
					Parent Budget	Budget	to Parent Budget	%	
					2023-2024	2024-2025	Increase /		
					FY2024 Amen...	FY25 Dept	(Decrease)		
Account Number					Total Activity	Total Budget	YTD Activity		
					Through Feb	Request			
FY25 Dept Request		inc	CIP - Design Engineering \$150k - Sanitary Sewer Manhole Rehab Project						
616.8016.5234.000		LEGAL EXPENSES	0.00	0.00	14,000.00	14,000.00	0.00	-14,000.00	-100.00%
616.8016.5348.000		CONTRACT-OTHER	1,467,221.42	500,000.00	1,921,124.68	3,130,910.00	0.00	-3,130,910.00	-100.00%
Budget Notes									
Budget Code		Subject	Description						
FY2024 Amendment 1		inc	CIP - \$3,130,910 SAN 21-001 CIPP Construction						
Total Expense:			1,468,354.17	699,450.00	1,935,414.68	3,182,712.00	150,000.00	-3,032,712.00	-95.29%
Total Function: 8016 - Sanitary Sewer:			1,468,354.17	699,450.00	1,935,414.68	3,182,712.00	150,000.00	-3,032,712.00	-95.29%
Function: 9000 - 9000									
Revenue									
616.9000.6500.611		TR FRM WPCP REVENUE	1,132.75	192,000.00	0.00	0.00	150,000.00	150,000.00	0.00%
Budget Notes									
Budget Code		Subject	Description						
FY25 Dept Request		inc	\$150,000 Engr for San Sew Manhole Rehab Project						
616.9000.6500.615		TRANSFER IN - FUND 615	1,467,221.42	507,450.00	0.00	3,182,712.00	0.00	-3,182,712.00	-100.00%
Budget Notes									
Budget Code		Subject	Description						
FY2024 Amendment 1		inc	\$3,182,712 of SRF Bond Funds to CIPP Project (const, admin, engr)						
Total Revenue:			1,468,354.17	699,450.00	0.00	3,182,712.00	150,000.00	-3,032,712.00	-95.29%
Total Function: 9000 - 9000:			1,468,354.17	699,450.00	0.00	3,182,712.00	150,000.00	-3,032,712.00	-95.29%
Total Fund: 616 - SANITARY SEWER REHAB PROJECT:			0.00	0.00	-1,935,414.68	0.00	0.00	0.00	0.00%
Fund: 617 - SANITARY SEWER NEW CONSTRUCTN									
Function: 8016 - Sanitary Sewer									
Revenue									
617.8016.4279.000		SEWER CONNECTION PERMIT	924.00	1,500.00	120.00	0.00	0.00	0.00	0.00%
Budget Notes									
Budget Code		Subject	Description						
FY2024 Amendment 1		JE Needed	Account No Longer Used						
617.8016.4442.000		SEWER CONNECTION CHARGES	7,756.36	7,000.00	13,400.00	15,000.00	7,000.00	-8,000.00	-53.33%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)
617.8016.4616.000	INT CHRGD - ACCTS REC	0.00	0.00	8.65	9.00	0.00	-9.00 -100.00%
	Total Revenue:	8,680.36	8,500.00	13,528.65	15,009.00	7,000.00	-8,009.00 -53.36%
	Total Function: 8016 - Sanitary Sewer:	8,680.36	8,500.00	13,528.65	15,009.00	7,000.00	-8,009.00 -53.36%
	Total Fund: 617 - SANITARY SEWER NEW CONSTRUCTN:	8,680.36	8,500.00	13,528.65	15,009.00	7,000.00	-8,009.00 -53.36%
	Report Total:	2,111,583.53	-1,002,151.00	2,761,809.56	1,136,840.00	-4,266,008.00	-5,402,848.00 -475.25%

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Account Typ...	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb				
Fund: 610 - WATER POLLUTION CONTROL							
Function: 8015 - Sewer & Sewage Disposal							
Revenue	18,278.74	0.00	55.08	60.00	0.00	-60.00	-100.00%
Expense	3,202,684.95	5,023,204.00	1,777,652.96	4,188,590.00	5,864,119.00	1,675,529.00	40.00%
Total Function: 8015 - Sewer & Sewage Disposal:	-3,184,406.21	-5,023,204.00	-1,777,597.88	-4,188,530.00	-5,864,119.00	-1,675,589.00	40.00%
Function: 8016 - Sanitary Sewer							
Revenue	284.86	0.00	0.00	0.00	0.00	0.00	0.00%
Expense	2,615,448.52	2,437,229.00	604,246.75	2,499,059.00	2,415,862.00	-83,197.00	-3.33%
Total Function: 8016 - Sanitary Sewer:	-2,615,163.66	-2,437,229.00	-604,246.75	-2,499,059.00	-2,415,862.00	83,197.00	-3.33%
Function: 9000 - 9000							
Revenue	6,303,387.87	7,964,951.00	2,044,698.47	7,214,670.00	8,794,999.00	1,580,329.00	21.90%
Expense	503,818.00	504,518.00	22,563.00	527,081.00	515,018.00	-12,063.00	-2.29%
Total Function: 9000 - 9000:	5,799,569.87	7,460,433.00	2,022,135.47	6,687,589.00	8,279,981.00	1,592,392.00	23.81%
Total Fund: 610 - WATER POLLUTION CONTROL:	0.00	0.00	-359,709.16	0.00	0.00	0.00	0.00%
Fund: 611 - WPCP REVENUE							
Function: 6021 - Finance							
Revenue	540,201.32	100,000.00	351,659.94	600,000.00	100,000.00	-500,000.00	-83.33%
Total Function: 6021 - Finance:	540,201.32	100,000.00	351,659.94	600,000.00	100,000.00	-500,000.00	-83.33%
Function: 8015 - Sewer & Sewage Disposal							
Revenue	8,614,795.47	7,992,700.00	4,786,396.14	8,199,710.00	8,210,700.00	10,990.00	0.13%
Total Function: 8015 - Sewer & Sewage Disposal:	8,614,795.47	7,992,700.00	4,786,396.14	8,199,710.00	8,210,700.00	10,990.00	0.13%
Function: 8016 - Sanitary Sewer							
Revenue	2,737.62	0.00	1,644.24	2,041.00	2,000.00	-41.00	-2.01%
Total Function: 8016 - Sanitary Sewer:	2,737.62	0.00	1,644.24	2,041.00	2,000.00	-41.00	-2.01%
Function: 9000 - 9000							
Revenue	18,580.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense	7,099,960.37	9,128,351.00	2,044,698.47	7,704,920.00	12,610,708.00	4,905,788.00	63.67%
Total Function: 9000 - 9000:	-7,081,380.37	-9,128,351.00	-2,044,698.47	-7,704,920.00	-12,610,708.00	-4,905,788.00	63.67%
Total Fund: 611 - WPCP REVENUE:	2,076,354.04	-1,035,651.00	3,095,001.85	1,096,831.00	-4,298,008.00	-5,394,839.00	-491.86%
Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV							
Function: 6021 - Finance							
Revenue	26,549.13	25,000.00	17,145.03	25,000.00	25,000.00	0.00	0.00%
Total Function: 6021 - Finance:	26,549.13	25,000.00	17,145.03	25,000.00	25,000.00	0.00	0.00%
Total Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV:	26,549.13	25,000.00	17,145.03	25,000.00	25,000.00	0.00	0.00%

Budget Comparison Report

Account Typ...	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Fund: 615 - WPCP PLANT & IMPROVEMENTS							
Function: 8015 - Sewer & Sewage Disposal							
Revenue	2,131,065.36	4,795,050.00	4,401,475.30	10,600,052.00	339,321.00	-10,260,731.00	-96.80%
Expense	1,427,689.96	4,245,600.00	2,470,217.43	7,417,340.00	4,005,030.00	-3,412,310.00	-46.00%
Total Function: 8015 - Sewer & Sewage Disposal:	703,375.40	549,450.00	1,931,257.87	3,182,712.00	-3,665,709.00	-6,848,421.00	-215.18%
Function: 9000 - 9000							
Revenue	763,846.02	447,500.00	0.00	0.00	3,665,709.00	3,665,709.00	0.00%
Expense	1,467,221.42	996,950.00	0.00	3,182,712.00	0.00	-3,182,712.00	-100.00%
Total Function: 9000 - 9000:	-703,375.40	-549,450.00	0.00	-3,182,712.00	3,665,709.00	6,848,421.00	-215.18%
Total Fund: 615 - WPCP PLANT & IMPROVEMENTS:	0.00	0.00	1,931,257.87	0.00	0.00	0.00	0.00%
Fund: 616 - SANITARY SEWER REHAB PROJECT							
Function: 8016 - Sanitary Sewer							
Expense	1,468,354.17	699,450.00	1,935,414.68	3,182,712.00	150,000.00	-3,032,712.00	-95.29%
Total Function: 8016 - Sanitary Sewer:	1,468,354.17	699,450.00	1,935,414.68	3,182,712.00	150,000.00	-3,032,712.00	-95.29%
Function: 9000 - 9000							
Revenue	1,468,354.17	699,450.00	0.00	3,182,712.00	150,000.00	-3,032,712.00	-95.29%
Total Function: 9000 - 9000:	1,468,354.17	699,450.00	0.00	3,182,712.00	150,000.00	-3,032,712.00	-95.29%
Total Fund: 616 - SANITARY SEWER REHAB PROJECT:	0.00	0.00	-1,935,414.68	0.00	0.00	0.00	0.00%
Fund: 617 - SANITARY SEWER NEW CONSTRUCTN							
Function: 8016 - Sanitary Sewer							
Revenue	8,680.36	8,500.00	13,528.65	15,009.00	7,000.00	-8,009.00	-53.36%
Total Function: 8016 - Sanitary Sewer:	8,680.36	8,500.00	13,528.65	15,009.00	7,000.00	-8,009.00	-53.36%
Total Fund: 617 - SANITARY SEWER NEW CONSTRUCTN:	8,680.36	8,500.00	13,528.65	15,009.00	7,000.00	-8,009.00	-53.36%
Report Total:	2,111,583.53	-1,002,151.00	2,761,809.56	1,136,840.00	-4,266,008.00	-5,402,848.00	-475.25%

Style.IndexOf("Account Detail") = -1
Style.IndexOf("Group Summary") = -1
Style.IndexOf("Both") = 0

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Fund	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
610 - WATER POLLUTION CONTROL	0.00	0.00	-359,709.16	0.00	0.00	0.00	0.00%
611 - WPCP REVENUE	2,076,354.04	-1,035,651.00	3,095,001.85	1,096,831.00	-4,298,008.00	-5,394,839.00	-491.86%
614 - WPCP CAPITAL IMPROVEMENT RSRV	26,549.13	25,000.00	17,145.03	25,000.00	25,000.00	0.00	0.00%
615 - WPCP PLANT & IMPROVEMENTS	0.00	0.00	1,931,257.87	0.00	0.00	0.00	0.00%
616 - SANITARY SEWER REHAB PROJECT	0.00	0.00	-1,935,414.68	0.00	0.00	0.00	0.00%
617 - SANITARY SEWER NEW CONSTRUCTN	8,680.36	8,500.00	13,528.65	15,009.00	7,000.00	-8,009.00	-53.36%
Report Total:	2,111,583.53	-1,002,151.00	2,761,809.56	1,136,840.00	-4,266,008.00	-5,402,848.00	-475.25%

MARSHALLTOWN

I O W A

Joel Greer, Mayor
Vacant, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Heather Thomas, Public Works Director
DATE: February 5, 2024
RE: Budget Discussion – FY24 Amend & FY25 Request _ Fund 690: Transit

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Plan and fund improvements to the City's infrastructure and buildings; Review programs and services

Recommendation: Review of FY24 Amendment & FY25 Department Request; Discussion on Transit Tax Levy

Budget Impact:

The Transit Tax Levy is a direct pass through of property tax to the Transit Enterprise Fund. No general fund, local option sales tax, other enterprise funds, Employee Benefits Tax Levy, FICA & IPERS Tax Levy, nor Liability & Property Insurance Levy are leveraged to support the Transit system outside of the Transit Levy.

Description/Background:

As with many other City Funds and individual households and business, expenses have gone up at a higher rate than revenue. Marshalltown Municipal Transit is in that same situation; however, continues to make strides in increasing revenue by increased ridership to help increase fare revenue, bump STA/FTA financial support, increase managed care revenue, and providing student transportation.

Marshalltown Municipal Transit operates as one of seven Small Urban Transit systems in Iowa. When we review and compare our transit system to the other six systems, we continue to put a lot of effort into increased ridership and increasing efficiencies to make our system more financially sustainable. The hard work of our Transit staff is continuing to show results and serve as a positive service in our community.

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POSITIVES – INCREASED RIDERSHIP

Below is a table I shared recently, showing how our efforts to increase ridership are outperforming our comparable systems. Our FY2019 numbers had taken a hit due to the Tornado, but had we used our pre-tornado number of FY2020 ridership of 100,178, our loss ridership percentage would have still been less than our competitors. Statewide FY2023 ridership numbers have not yet been released.

<i>Small Urban Systems</i>	FY2019 Ridership (Pre-Pandemic)	FY2022 Ridership (Post-Pandemic)	Change
<i>Burlington</i>	198,423	117,873	-80,550 / -40%
<i>Clinton</i>	273,443	188,614	-84,829 / -30%
<i>Fort Dodge</i>	112,935	95,569	-17,366 / -15%
<i>Marshalltown</i>	76,132	97,581	+21,449 / +28%
<i>Mason City</i>	220,713	144,660	-76,053 / -34%
<i>Muscatine</i>	145,263	96,992	-48,271 / -33%
<i>Ottumwa</i>	138,019	63,323	-74,696 / -54%

We continue to increase ridership and ended **FY2023 with 117,609 rides!** As we look at our efforts this Fiscal Year (2024), we continue to see increased ridership when compared to Fiscal Year 2023:

FY24 Q1 (July-September) → 9.60% increase in ridership over same quarter FY23

FY24 Q2 (October-December) → 13.37% increase in ridership over same quarter FY23

POSITIVES – SERVING THE VULNERABLE POPULATION IN OUR COMMUNITY

Historically, elderly and disabled ridership account for 40% of our ridership.

POSITIVES – PARTNERSHIP IN PROVIDING SCHOOL TRANSPORTATION

Ongoing discussion and effort are being put into safety within school zones by both the school district and the city, specifically in regard to congestion during drop-off / pick-up. Both school bus and public transit busses aid in reducing congestion and improving safety. The school system has limitations of who is eligible to ride their bus system. We have partnered with the school system for the past three years to help provide additional transportation options. They now account for 40% of our ridership.

School	FY 2021-2022	FY 2022-2023
High	71	116
Lenihan	62	89
Miller	51	68
MLA	8	6
Hoglan	3	3
Franklin	3	6
Rogers	3	9
Anson	3	1
Fisher	2	-
Total Applications	206	298
Ave. Student Monthly Passes Issued Each Month	181	239
Total Monthly Passes Issued	1,315	2,137
Fall - Spring Seasonal Trips	33,646	38,898
Estimated Students from Fixed Routes	8,200	9,300
Estimated Total Student Rides from August - June	41,846	48,198

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Below is a table of some our statistics over the past 7 fiscal years:

	16-17	17-18	18-19	19-20	20-21	21-22	22-23
Operations Costs	\$ 678,721.00	\$ 664,231.00	\$ 693,563.00	\$ 718,019.00	\$ 799,369.00	\$ 863,633.00	\$ 934,512.00
Passenger Revenue	\$ 62,818.00	\$ 64,928.00	\$ 61,992.00	\$ 70,995.00	\$ 59,411.00	\$ 83,204.00	\$ 101,131.00
Fare Direct Recovery	9.26%	9.77%	8.94%	9.89%	7.43%	9.63%	10.82%
Revenue Hours	11,827	9,440	9,337	9,900	10,455	12,233	12,423
Revenue Miles	108,765	116,376	122,545	124,946	126,047	139,511	133,678
Rides	90,353	100,178	76,132	76,490	61,066	97,581	117,609
Fixed	43,293	52,494	43,392	47,296	33,055	46,982	59,980
Seasonal	31,835	32,015	17,841	18,854	18,155	38,135	44,114
Sheltered Workshops	13,151	13,313	11,857	7,791	6,331	7,792	9,481
Subscription Service	1,814	1,623	2,560	2,068	2,463	2,704	1,749
Complimentary Paratransit	260	733	503	481	1,062	1,968	2,285
Estimated School Student Rides						41,846	48,198
% of Total Rides						42.9%	41.0%
Elderly Rides	8,252	9,227	7,818	6,685	2,611	4,132	5,177
Disabled Rides	29,359	30,173	25,810	23,460	21,199	33,279	23,159
% of Total Rides	41.6%	39.3%	44.2%	39.4%	39.0%	38.3%	24.1%
Cost per Hour	\$ 57.39	\$ 70.36	\$ 74.28	\$ 72.53	\$ 76.46	\$ 70.60	\$ 75.22
Cost per Mile	\$ 6.24	\$ 5.71	\$ 5.66	\$ 5.75	\$ 6.34	\$ 6.19	\$ 6.99
Cost per Ride	\$ 7.51	\$ 6.63	\$ 9.11	\$ 9.39	\$ 13.09	\$ 8.85	\$ 7.95
Rides per Hour	7.64	10.61	8.15	7.73	5.84	7.98	9.47
Rides per Mile	0.831	0.861	0.621	0.612	0.484	0.699	0.880
Miles per Hour	9.20	12.33	13.12	12.62	12.06	11.40	10.76
FTA	\$ 208,006.00	\$ 184,062.00	\$ 195,742.00	\$ 395,322.00	\$ 519,869.00	\$ 459,059.00	\$ 614,310.00
FTA per Ride	\$ 2.30	\$ 1.84	\$ 2.57	\$ 5.17	\$ 8.51	\$ 4.70	\$ 5.22
FTA per Mile	\$ 1.91	\$ 1.58	\$ 1.60	\$ 3.16	\$ 4.12	\$ 3.29	\$ 4.60
STA	\$ 178,522.00	\$ 125,809.00	\$ 156,244.00	\$ 195,072.00	\$ 199,236.00	\$ 219,522.00	\$ 228,173.00
STA per Ride	\$ 1.98	\$ 1.26	\$ 2.05	\$ 2.55	\$ 3.26	\$ 2.25	\$ 1.94
STA per Mile	\$ 1.64	\$ 1.08	\$ 1.27	\$ 1.56	\$ 1.58	\$ 1.57	\$ 1.71
Local Tax Levy	\$ 175,516.00	\$ 185,853.00	\$ 263,551.00	\$ 320,530.00	\$ 289,120.00	\$ 155,551.00	\$ 251,056.00
Maintenance Cost	\$ 105,669.00	\$ 57,362.00	\$ 85,571.00	\$ 69,651.00	\$ 66,698.00	\$ 83,512.00	\$ 104,685.00
Maint Cost per Hour	\$ 8.93	\$ 6.08	\$ 9.16	\$ 7.04	\$ 6.38	\$ 6.83	\$ 8.43
Maint Cost per Mile	\$ 0.97	\$ 0.49	\$ 0.70	\$ 0.56	\$ 0.53	\$ 0.60	\$ 0.78

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So, while Marshalltown Municipal Transit has many positives, we have financial challenges as we work through this budget cycle. Our expenditures are projected to exceed our revenue. COVID hit public transit hard and public transit systems did receive additional FTA funds as part of Covid relief. Marshalltown's last of our COVID transit relief funds, in the amount of \$44,501, was received in FY24. We are proposing the following items for further discussion:

CIP Changes (these have been made since CIP 2nd Draft, presented on 01/29/24):

1. Removed \$18,000 in both grant revenue and expenditures for TAPCO software in FY24. The software would have allowed us to do some of the CDL training/testing in-house for new hires. There was a grant out there; however, after experiencing the staffing shortage we did in 2023, we did not have the capacity to apply for the grant nor could we have freed up our superintendent to lead that training in-house, as he was filling in for drivers.
2. Delayed plan CIP purchase of a Bus Lift in the amount of \$60,000. It would be nice for our mechanic to have; however, in reviewing budgets – this could be classified in the want category and not need. Pushed from FY25 request to FY27 and will re-evaluate budgets at that time.

Staffing Changes (Not yet included in Tyler Accounting System):

1. We are acknowledging the difficulty we have had with maintaining a full staff. We are recommending the reduction of "Full Staff" to aid in closing the gap between revenue and expenses. In 2023, we stopped running the purple route for the non-seasonal regular route schedule (school year). The primary purpose was staffing shortages; however, financial reasons were evaluated as well. This eliminated 40 hours of routes per week. Due to the continued financial outlook of our Transit system, we recommend a staffing reduction of 1 FT position. Due to the difficulty of filling PT positions (we currently have two openings) – this reduction may need to be the reduction of the 2 PT positions if we are only able to fill 1 FT, but we will evaluate that as we continue to look to hire.
 - a. Financial impacts of this staffing reduction:
 - i. Eliminate 1 FT Position
Wages: \$44,417
Benefits: \$19,478
Total: \$63,895
 - ii. Eliminate 2 PT Positions
Wages: \$66,160
Benefits: \$14,071
Total: \$80,231
 - b. We are currently 1 FT & 2 PT Positions short. We are anticipating the likely retirement of 1 FT Driver and our FT office manager (also drives) late Summer.
2. This recommendation can be made with the understanding that both a FT and 2 PT positions won't be filled; therefore, the actual expenditures will not hit the budget or we can reduce the budget, with the lesser of the financial impacts shown if we can continue to be flexible in trying to hire both until we are full staff. From a scheduling perspective, 2 PT would be more beneficial than 1 FT.

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Reduction in Services (Not yet included in Tyler Accounting System):

1. We propose to continue with not operating the purple route from August – June. As we get closer to the summer, the purple/pink route are a single bus and we will evaluate what staffing levels look like at that time to determine route options.
2. As we look at routes that we currently are running, the next potential reduction that would impact the least number of riders would be to stop non-seasonal Fixed Routes @ 5:00 PM instead of 6:00 PM. This would be two busses: (red/orange and blue/green). A review of ridership of the proposed reduction of services from July thru December is:
 - a. 5:00 Blue – 8 Rides/Month & 5:30 Green – 18 Rides/Month
 - b. 5:00 Orange – 41 Rides / Month & 5:30 Red – 42 Rides/Month

We estimate the following reduction in expenses:

- a. 2 hours @ \$20.36 (starting wage) x [52 weeks x 5 days/week – 9 Holidays] = \$10,220.72
- b. Many times, the drivers are on overtime, which could push wages up to \$15,331.08.
- c. Many times, the drivers are being paid more than starting wage, which would result in a larger anticipated savings.
- d. There are benefits associated with these wages as well which will conservatively add another \$2,000 in savings.
- e. There would also be 2 hours a day of fuel savings, or about 7 gallons. For budgetary purposes, assume \$4,000 in savings.
- f. At loss of 109 Rides / Month or 1,308 rides per year – we approximate a loss of \$9,365 in STA/FTA funding.
- g. In total, we estimate this option to result in approximately \$10,000 less expenses.

Other Points of Note: Discussions were also had in relation to raising the fare or reviewing Paratransit. The city previously raised fares and lost so much ridership that increased revenue was significantly less than the lost STA/FTA support. We contract with PeopleRides for paratransit at net cost of \$23/ride, this expense has increased to \$100k annually; however, we cannot provide that service for less. Therefore, no changes are being recommended at this time in relation to fares or paratransit.

Below is a summary of the attached Budget Comparison Report showing the FY24 Amendment Request and FY25 Department Request with some of the options discussed above.

FY24 Starting Fund Balance	\$ 1,005,656
FY Net Revenue/Expenses w/ \$275k levy	- \$ 115,660
Projected FY24 Ending/FY25 Staring Balance	\$ 889,996
Anticipated FY Net Revenue/Expenses w/o levy	- \$ 684,538
<i>Sub-Total</i>	\$ 205,458
Transit Tax Levy (For Discussion; \$0.30 shown)	\$ 302,200
Projected Ending FY25 Fund Balance	\$ 507,658
Staffing Reduction (or \$80,231)	\$ 63,895
Reduction in Services	\$ 10,000
Modified Projected Ending FY25 Fund Balance	\$ 581,553

Note:
Late Change
in Tyler of
+\$332.00
not reflected in
this memo.

With CIP approval, we are anticipating the need to purchase 2 new buses in FY26, whereas only 1 bus is budgeted for in FY25. We will need to use Fund balance to make those large purchases.

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Transit Tax Levy: Iowa Code sets the maximum levy rate for a public transit system of \$0.95.

Historically our tax levy is as follows, in addition to some of Iowa's other Small Urban Systems:

<i>Small Urban Systems</i>	FY22 Tax Levy Rate	FY2022 Dollars	FY23 Tax Levy Rate	FY2023 Dollars	FY24 Tax Levy Rate	FY2024 Dollars
<i>Burlington</i>	\$0.22556	\$176,050	\$0.22556	\$171,840	\$0.22556	\$163,715
<i>Clinton</i>	\$0.48654	\$490,000	\$0.43219	\$440,000	-	
<i>Fort Dodge</i>	\$0.34481	\$262,000	\$0.33064	\$262,000	\$0.34372	\$262,000
<i>Marshalltown</i>	\$0.16502	\$155,551	\$0.26998	\$251,056	\$0.29594	\$275,000
<i>Mason City</i>	-		-		-	
<i>Muscatine</i>	-		-		\$0.19459	\$198,930
<i>Ottumwa</i>	-		-		-	

	FY19 Tax Levy Rate	FY2019 Dollars	FY20 Tax Levy Rate	FY2020 Dollars	FY21 Tax Levy Rate	FY2021 Dollars
<i>Marshalltown</i>	\$0.30758	\$263,551	\$0.36047	\$320,530	\$0.30466	\$289,120

Note: Clinton and Muscatine suspended tax levy's for a couple years due to the COVID relief money. During this timeframe, Marshalltown reduced, but did not eliminate the tax levy. Ottumwa's in-house transit system merged with a regional transit system and is no longer operating independently.

We have shown the budget comparison report with an estimated a \$0.30 levy for FY25 to generate \$302,200. The following scenarios were run with various tax levy amounts:

TAX LEVY	\$0.30	\$0.35	\$0.40	\$0.61	\$0.68
Projected FY24 Ending/FY25 Starting Balance	\$ 889,996	\$ 889,996	\$ 889,996	\$ 889,996	\$ 889,996
Anticipated FY Net Revenue/Expenses w/o levy	\$ 684,538	\$ 684,538	\$ 684,538	\$ 684,538	\$ 684,538
Transit Tax Levy (For Discussion; \$0.30 shown)	\$ 302,200	\$ 352,567	\$ 402,933	\$ 614,473	\$ 684,987
Projected Ending FY25 Fund Balance	\$ 507,658	\$ 558,025	\$ 608,391	\$ 819,931	\$ 890,445
Staffing Reduction (or \$80,231)	\$ 63,895	\$ 63,895	\$ 63,895	\$ 63,895	\$ 63,895
Reduction in Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Modified Projected Ending FY25 Fund Balance	\$ 581,553	\$ 631,920	\$ 682,286	\$ 893,826	\$ 964,340

Note: Late Change in Tyler of +\$332.00 not reflected in this memo.

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City of Marshalltown, IA

Budget Comparison Report

Account Detail

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
					Parent Budget 2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)
Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb			
Fund: 690 - TRANSIT OPERATING							
Function: 6021 - Finance							
Revenue							
690.6021.4610.000	INTEREST ON INVESTMENTS	19,982.88	7,000.00	14,350.40	24,000.00	7,000.00	-17,000.00 -70.83%
	Total Revenue:	19,982.88	7,000.00	14,350.40	24,000.00	7,000.00	-17,000.00 -70.83%
	Total Function: 6021 - Finance:	19,982.88	7,000.00	14,350.40	24,000.00	7,000.00	-17,000.00 -70.83%
Function: 8050 - Transit							
Revenue							
690.8050.4310.000	BUS-FED SEC 18 OPER ASST	615,676.00	350,163.00	106,391.00	312,986.00	828,461.00	515,475.00 164.70%
Budget Notes							
Budget Code	Subject	Description					
FY2024 Amendment 1	FY24 FTA \$268,485+PY \$44,501	FY24 FTA \$268,485 Previous Year FTA Remaining - \$44,501 (there were some additional funding during COVID that allowed us to delay requesting reimbursement for a portion of FY23's FTA funds. This will be the last carry-over year from COVID related financial relief.)					
FY25 Dept Request	inc	FY25 FTA \$268,485 (use last year estimate) + 85% Bus \$559,976					
690.8050.4330.000	STATE OPER GRANT	247,457.20	245,139.00	155,662.45	265,000.00	265,000.00	0.00 0.00%
Budget Notes							
Budget Code	Subject	Description					
FY2024 Amendment 1	STA	STA sets a percentage based on ridership and miles. That percentage is then applied to statewide fees associated with vehicle registrations that are then issued based on those percentages. Updated estimate based on \$156k thru Dec + \$18k/month x 6 months.					
FY25 Dept Request	State Transit Assistance	use FY24 estimate, updated with amendment 155,662 thru Dec +6 months @\$18,000					
690.8050.4460.000	BUS FARE BOX	29,984.56	30,000.00	19,543.14	30,000.00	30,000.00	0.00 0.00%
Budget Notes							
Budget Code	Subject	Description					
FY2024 Amendment 1	inc	payments made on the bus - in the fare box & Summer Blast Reimbursement (discounted, price = \$100/day)					
FY25 Dept Request	inc	payments made on the bus - in the fare box + Summer Blast (discounted @ \$100/day)					
690.8050.4462.000	BUS SHELTERED WORK SHOPS	55,069.00	55,000.00	46,413.51	66,000.00	66,000.00	0.00 0.00%

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		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number					2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Budget Notes								
Budget Code	Subject			Description				
FY2024 Amendment 1	Managed Care Revenues			inc Medicaid from 7 to 15/ride for FY24 290 rides/month billed to A2C @15 = \$52,200/yr \$3,000 subscription rides (@ \$7/ride) \$8,100 CIRSI (@ \$1 or \$3.50/ride) \$3,300 @ \$7/ride				
FY25 Dept Request	inc			inc Medicaid from 7 to 15/ride for FY24 290 rides/month billed to A2C @15 = \$52,200/yr \$3,000 subscription rides (@ \$7/ride) \$8,100 CIRSI (@ \$1 or \$3.50/ride) \$3,300 @ \$7/ride				
690.8050.4464.000	BUS REVENUE PASSES	46,900.00	35,000.00	3,600.00	68,000.00	68,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject			Description				
FY2024 Amendment 1	inc			\$35 monthly passes (includes general public sales & monthly pass sold to school @ discount of \$25. Re-estimated in January based on new agreement w/ school current ridership				
FY25 Dept Request	inc			monthly passes (includes general public sales @ \$35 & monthly pass sold to school @ discount of \$25/month)				
690.8050.4465.000	BUS REV PASSES-STUDNT	4,020.00	3,000.00	920.00	1,000.00	1,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject			Description				
FY2024 Amendment 1	inc			Punch Cards sold to school				
FY25 Dept Request	inc			Punch Cards sold to school				
690.8050.4466.000	BUS TICKETS	7,192.50	3,000.00	3,330.00	5,000.00	5,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject			Description				
FY2024 Amendment 1	inc			Individual Tickets sold @ City Hall / HyVee				
FY25 Dept Request	inc			Individual Tickets sold @ City Hall/HyVee				
690.8050.4467.000	ADVERTISING ON BUSES	1,925.00	3,300.00	22,200.00	22,200.00	3,300.00	-18,900.00	-85.14%
Budget Notes								
Budget Code	Subject			Description				
FY2024 Amendment 1	inc			1 time, \$22,200 contract with Marshall County Public Health (FY24)				
FY25 Dept Request	inc			est \$275/month				
690.8050.4616.000	Int Chrgd - Accts Rec	14.61	5.00	0.99	5.00	5.00	0.00	0.00%
690.8050.4875.000	RFNDS/REIMB: TRANSIT	2,144.54	0.00	1,572.63	1,575.00	0.00	-1,575.00	-100.00%
690.8050.4876.000	MISC REV: TRANSIT	3,020.00	2,400.00	1,745.06	2,400.00	2,400.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
						Increase /		
						(Decrease)		

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		
		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	%
Account Number								
FY25 Dept Request		Auditor fees						
		\$58,000 less REAC \$1300 = \$56,700						
		Less charges to Ent & Fed (610 10% \$5670, 740 7% \$3969, 690 1.5% \$850, 184 2.5% \$1418, 181 2.5% \$1418) = \$43,375 to General Fund						
690.8050.5234.000	LEGAL EXPENSES	775.50	500.00	0.00	500.00	500.00	0.00	0.00%
690.8050.5251.000	LICENSE & PERMITS	0.00	0.00	142.00	200.00	200.00	0.00	0.00%
690.8050.5280.000	DUES, MEMBER, SUBSCRIPTN	3,192.00	3,000.00	3,352.00	3,720.00	3,720.00	0.00	0.00%
690.8050.5290.000	INSURANCE - GENERAL	23,133.00	26,681.00	0.00	32,386.00	40,483.00	8,097.00	25.00%
690.8050.5300.000	INSURANCE - TORT LIAB	3,506.00	4,705.00	0.00	4,908.00	6,135.00	1,227.00	25.00%
690.8050.5331.000	PAYMENTS-OTHER ENTITIES	46,029.80	100,000.00	38,658.90	100,000.00	100,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	includes increase Paratransit reimbursement rate of \$23/ride & counting nursing home rides as paratransit eligible						
FY25 Dept Request	inc	includes increase Paratransit reimbursement rate of \$23/ride & counting nursing home rides as paratransit eligible						
690.8050.5339.000	MEDICAL CLAIMS PAID BY CITY	0.00	500.00	364.14	500.00	500.00	0.00	0.00%
690.8050.5342.000	CONTRACT-OUTSIDE HELP	3,299.28	3,050.00	2,148.56	4,050.00	4,050.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	Bus GPS						
FY25 Dept Request	inc	Bus GPS. \$3,024 annually +~\$1,000 other						
690.8050.5344.000	CONTRACT-MAINTENANCE	1,529.66	1,000.00	2,239.50	3,200.00	3,200.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	generator maintenance bus lift annual inspection fire system annual monitoring						
690.8050.5347.000	CONTRACT-CMPTR TECH SPPR	478.46	0.00	105.00	600.00	600.00	0.00	0.00%
690.8050.5359.000	TOWING SERVICES	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
690.8050.5360.000	POSTAGE & SHIPPING	1,333.15	1,100.00	362.12	700.00	700.00	0.00	0.00%
690.8050.5370.000	PRINTING & BINDING	1,236.03	2,500.00	2,007.56	2,500.00	2,500.00	0.00	0.00%
690.8050.5380.000	RENTS & LEASES	1,300.00	1,500.00	850.00	1,500.00	1,500.00	0.00	0.00%
690.8050.5410.000	REPAIRS & MAINTENANCE	12,367.34	10,000.00	5,455.80	10,000.00	10,000.00	0.00	0.00%
690.8050.5450.000	TELEPHONE/OTHR COMMNCTI	913.80	1,000.00	318.67	1,000.00	1,000.00	0.00	0.00%
690.8050.5460.000	CONFERENCE EXPENSE	0.00	1,500.00	0.00	500.00	500.00	0.00	0.00%
690.8050.5470.000	TRAINING	895.00	0.00	895.00	2,600.00	2,600.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
			2022-2023	2023-2024	2023-2024	2024-2025	Increase /	
Account Number			Total Activity	Total Budget	YTD Activity Through Feb	FY2024 Amen...	FY25 Dept Request	(Decrease)
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	CDL training (assume 2/year) + \$800 Online Training						
FY25 Dept Request	inc	est 2 CDL training + \$800 online						
690.8050.5471.000	TRAINNG		0.00	0.00	62.50	63.00	0.00	-63.00 -100.00%
690.8050.5481.000	ELECTRICITY		7,955.14	9,000.00	4,737.46	8,300.00	9,000.00	700.00 8.43%
Budget Notes								
Budget Code	Subject	Description						
FY25 Dept Request	inc	est 11.1% increase 10/24						
690.8050.5482.000	NATURAL GAS		5,504.39	6,500.00	2,048.80	6,400.00	6,500.00	100.00 1.56%
Budget Notes								
Budget Code	Subject	Description						
FY25 Dept Request	inc	est 2% increase 10/24						
690.8050.5565.000	VEHICLE OPER/MAINT SPLY		86,620.21	90,000.00	20,696.91	135,000.00	90,000.00	-45,000.00 -33.33%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	annual - \$90k (typ, dropped to 70k at amendment time for this year based on YTD expenses)						
		+CIP - \$65,000 - Engine for 2010 Gillig						
690.8050.5570.000	VEHICLE GAS		7,844.99	9,000.00	3,657.18	9,000.00	9,000.00	0.00 0.00%
690.8050.5571.000	VEHICLE DIESEL FUEL		88,905.22	100,000.00	42,537.28	100,000.00	100,000.00	0.00 0.00%
690.8050.5600.000	OPERATING SUPPLIES		2,461.32	3,000.00	1,142.78	3,000.00	3,000.00	0.00 0.00%
690.8050.5605.000	OFFICE SUPPLIES		857.24	1,000.00	254.26	1,000.00	1,000.00	0.00 0.00%
690.8050.5611.000	BLDG,GRD OPER/MAINT SPLY		4,285.80	6,000.00	346.95	6,000.00	6,000.00	0.00 0.00%
690.8050.5703.000	MINOR COMPUTER		0.00	1,500.00	66.00	500.00	500.00	0.00 0.00%
690.8050.5704.000	MINOR SOFTWARE <\$5,000		0.00	750.00	0.00	750.00	750.00	0.00 0.00%
690.8050.5718.000	MINOR EQUIP, UNCLASSIFIED		2,098.18	4,000.00	1,268.28	2,500.00	2,500.00	0.00 0.00%
690.8050.5750.000	OTHER CAP EQUIP > \$5,000		7,000.00	28,000.00	0.00	12,561.00	693,795.00	681,234.00 5,423.41%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc CIP	\$12,561 for Bus Camera Replacement						
FY25 Dept Request	inc CIP	\$10,000 for signs/benches						
		\$658,795 Bus						
		\$20,000 Repeater Upgrade						
		\$5,000 Used CyRide Bus						
690.8050.5776.000	BUILDINGS & IMPROVEMENTS		0.00	25,000.00	195.40	25,000.00	24,167.00	-833.00 -3.33%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	
Account Number							
Budget Notes							
Budget Code	Subject	Description					
FY2024 Amendment 1	cip	transit 25k share of wash bay improvements					
FY25 Dept Request	cip	16,667 share of wash bay improvements					
		5,000 Relocate HS Bus Shelter to possible medical area					
		2,500 CIP Portion of Mens Restroom Partition Replacement					
Total Expense:		927,837.60	1,194,302.00	516,562.58	1,181,534.00	1,960,704.00	65.95%
Total Function: 8050 - Transit:		88,199.57	-467,295.00	-155,183.80	-407,368.00	-691,538.00	69.76%
Function: 9000 - 9000							
Revenue							
690.9000.6500.001	TR FRM GENERAL	251,056.44	275,000.00	151,758.08	275,000.00	302,200.00	9.89%
Budget Notes							
Budget Code	Subject	Description					
FY2024 Amendment 1	Property tax levy	The levy in included in the overall local revenues in the formula to allocate the Transit Funds. The state formula is based on 50% LDI, 25% ridership revenue and 25% miles driven.					
FY25 Dept Request	Property tax levy	The levy in included in the overall local revenues in the formula to allocate the Transit Funds. \$0.30 levy estimated to generate \$302,200					
690.9000.6500.121	TRANSFER IN - FUND 121	8,090.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		259,146.44	275,000.00	151,758.08	275,000.00	302,200.00	9.89%
Expense							
690.9000.7500.884	TRANSFER OUT - GROUP HEALTH	0.00	0.00	6,960.00	6,960.00	0.00	-100.00%
Total Expense:		0.00	0.00	6,960.00	6,960.00	0.00	-100.00%
Total Function: 9000 - 9000:		259,146.44	275,000.00	144,798.08	268,040.00	302,200.00	12.74%
Total Fund: 690 - TRANSIT OPERATING:		367,328.89	-185,295.00	3,964.68	-115,328.00	-382,338.00	231.52%
Report Total:		367,328.89	-185,295.00	3,964.68	-115,328.00	-382,338.00	231.52%

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Typ...				2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Fund: 690 - TRANSIT OPERATING							
Function: 6021 - Finance							
Revenue				24,000.00	7,000.00	-17,000.00	-70.83%
Total Function: 6021 - Finance:				24,000.00	7,000.00	-17,000.00	-70.83%
Function: 8050 - Transit							
Revenue				774,166.00	1,269,166.00	495,000.00	63.94%
Expense				1,181,534.00	1,960,704.00	779,170.00	65.95%
Total Function: 8050 - Transit:				-407,368.00	-691,538.00	-284,170.00	69.76%
Function: 9000 - 9000							
Revenue				275,000.00	302,200.00	27,200.00	9.89%
Expense				6,960.00	0.00	-6,960.00	-100.00%
Total Function: 9000 - 9000:				268,040.00	302,200.00	34,160.00	12.74%
Total Fund: 690 - TRANSIT OPERATING:				-115,328.00	-382,338.00	-267,010.00	231.52%
Report Total:				-115,328.00	-382,338.00	-267,010.00	231.52%

				Comparison 1	Comparison 1	
				Budget	to Parent	%
				Budget	Budget	
					Increase /	
					(Decrease)	
Style.IndexOf("Account Detail") = -1	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	
Style.IndexOf("Group Summary") = -1	Total Activity	Total Budget	YTD Activity	FY2024 Amen...	FY25 Dept	
Style.IndexOf("Both") = 0			Through Feb		Request	
Fund						
690 - TRANSIT OPERATING	367,328.89	-185,295.00	3,964.68	-115,328.00	-382,338.00	231.52%
Report Total:	367,328.89	-185,295.00	3,964.68	-115,328.00	-382,338.00	231.52%

MARSHALLTOWN

I O W A

Joel Greer, Mayor
Vacant, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Heather Thomas, Public Works Director
DATE: February 5, 2024
RE: Budget Discussion – FY24 Amend & FY25 Request _ Fund 740/741: Storm Water

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Plan and fund improvements to the City's infrastructure and buildings; Review programs and services

Recommendation: Review of FY24 Amendment & FY25 Department Request; Discussion on Storm Water Utility Rate

Budget Impact: Storm Water operates as an Enterprise Fund. No general fund, local option sales tax, other enterprise funds, Employee Benefits Tax Levy, FICA & IPERS Tax Levy, nor Liability & Property Insurance Levy are leveraged to support operations outside of the storm water utility.

Description/Background:

Our storm water division operates out of two Funds. **Fund 740** is considered our standard operating / debt service payment fund. **Fund 741** is for larger storm water projects and is currently where the 4th & Meadow Lane Storm Sewer project is being funded (2020 Revenue Bond) and expensed out of.

As we talk about storm sewer, it covers many areas. So, where do these fees go & what are they used for?

- a. Staff & equipment to maintain storm sewer, box culverts, city owned retention/detention basins, and infrastructure data management.
 - a. >61 Miles of Storm Sewer Pipe from 6-72"
 - b. >3,600 Intakes/Structures
- b. Staff & equipment to maintain storm water pump stations (Riverview Park & 18th Ave) & non-fixed-stations pumps.
- c. Staff & equipment to maintain our levee system.
- d. Partially funds staff in engineering that permit or design storm water infrastructure. Enforce ordinances related to storm water runoff.
- e. Hire Marshalltown Water Works to do utility billing.
- f. Pays 10% of the City Administrator wages and benefits.
- g. Pays 5% of HR Director's wages and benefits.

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- h. Pays \$19,100 annually to assist with Finance Department's staff, services and software.
- i. Manage Local Floodplain Permits.
- j. State of Iowa Requirement – Manage city's MS4 Permit, annual report, annual inspections of city infrastructure, and quarterly inspections of private construction projects
- k. Capital Storm Infrastructure Projects:
 - a. Hwy 14 Overlay (South Portion of Town) – Intake Tops were redone, \$150k
 - b. S 7th Ave Extension - \$169k
 - c. 4th & Meadow Lane Storm Sewer (2020 Revenue Bond) - \$3.5M
- l. Debt Service on Past Storm Water Projects (2016 & 2020) ~\$545k

We also have storm water projects or aspect of capital projects that are funded through straight GO Bonds that are not pulled out of storm water utility fund due to lack of revenue generated through utility or being part of larger complete street projects.

In preparing the budget, we were/are proposed to operate in a budget shortfall. City staff have reviewed and made the following **recommendations to help balance the budget**:

Reduce Expenses:

There aren't a lot of expenses that we can cut and still provide a minimum level of service and meet requirements from Iowa DNR and USACE. The areas where we are proposing are in the capital improvement plan. The following changes are being recommended (and have been made in both Plan-It – CIP program & Tyler accounting system):

1. The city's utility locate truck was totaled in 2022 (shared expense between sanitary/storm). Since that time, they have been borrowing a truck from Engineering due to a vacancy in Engineering and the ability for Engineering to share/borrow vehicles or drive our own around town. We've attempted to order a replacement vehicle through government fleet purchase and have had the truck order cancelled three times. While we try to stick to a 10-year rotation in many vehicles, we have a ¾ Ton 2015 sewer truck planned for replacement in FY25 that we will cycle down to become the locate truck. A ¾ Ton truck is overkill for what a locate vehicle is needed, but at this time, feel this is our best option financially. The locate vehicle was removed from FY24 CIP and delayed to FY27 to re-evaluate at that time.
2. The storm water coordinator's vehicle (2012 Ford Expedition XL 4X4 Asset 6804), which is a shared expense between storm water and road use tax, was up for replacement and planned in FY24. We have not ordered it as we were wanting to switch to a ¾ Ton truck and they aren't ordering those in government fleet right now because they've cancelled almost everyone one ordered in the last two years. We are recommending delaying this and re-evaluating in FY26. We will keep driving the Ford Expedition.
3. Storm Water Lift Station (18th Ave)
 - a. Delay to FY26 - Wet Well Cleaning (\$50k in FY24)
 - b. Delay to FY26 – Major Rebuilding of Discharge Pump #1 (\$50k in FY25)
 - c. Delay to FY26 – Replace Drain Pump #1 (\$10k in FY25)
 - d. Delay to FY26 – Replace Drain Pump #1 (\$10k in FY25)

There may be potential to do a larger FY26 project at the 18th Ave Lift Station as we also had CIP plans in FY26 that included telemetry update and replacing the AC unit. We could

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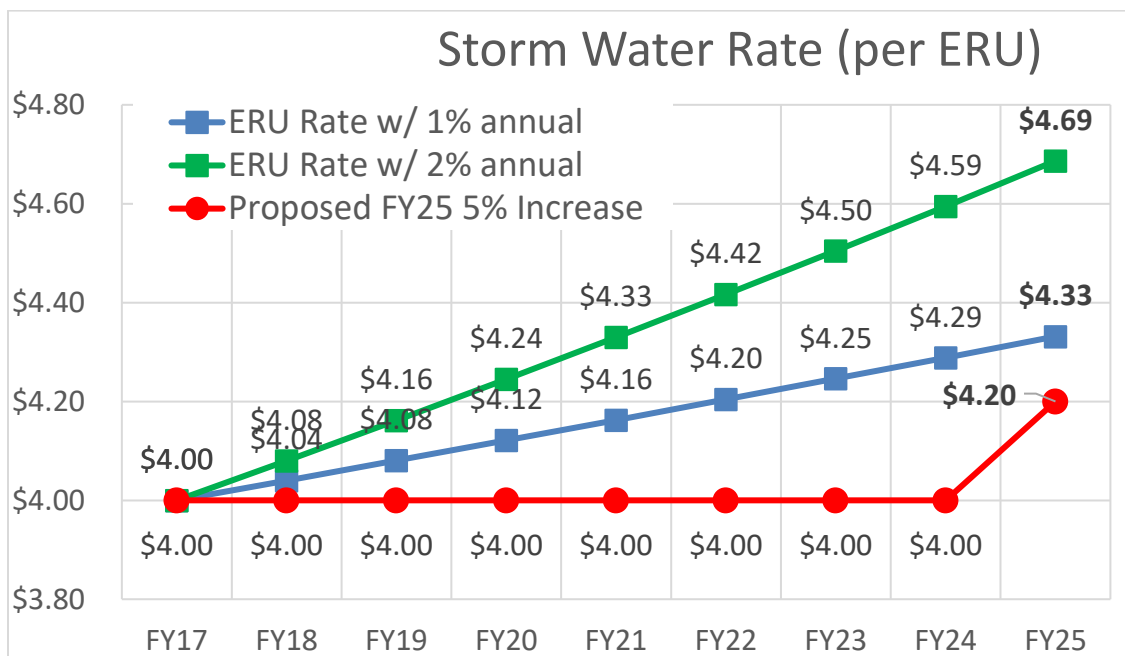


combine these projects together into a single larger project with estimated cost of \$190k. There is a chance that contingency funds will remain on storm water revenue bond 2020 from 4th & Meadow Lane Storm Sewer project where those funds could be allocated to this larger project and completed sooner. If that becomes a viable financing option, the spending authority is already budgeted in FY24 in Fund 741.

Increase Revenue:

Marshalltown's storm sewer utility rate has been consistent with no increases since FY 2017. In 2021, the city hired HDR to conduct a storm water utility rate study. Preliminary results at a progress report had indicated a recommendation of increasing rate increases of 3%, 5%, 10%, and 40%. Direction during 2022 was that a 10% & 40% rate increase was not going to be well received and that we should budget to not require anything more than a 5% increase. Many projects were moved back in the CIP (levee repairs, dredging storm water retention basins, and a 13th St/Church St Interceptor project). In late 2022 and 2023, direction was to pause discussions of a rate increase because of the discussions surrounding the Franchise Fee and need to discuss renewing LOST. Ideally, rate discussions include input from a City Administrator that has a full picture of city finances and impacts to residents and businesses in the community; however, I am proposing that we do proceed with a rate increase (in addition to reducing expenses) to help balance the budget.

I do not take increasing utility rates lightly, but do feel this is needed. **I'm proposing a rate increase to be effective July 1, 2024 for FY25. We estimate FY24 Storm Water Utility Fees in the amount of \$1,325,000. A 5% increase would generate an additional \$66,250. If council agrees to this, I will bring this back as a formal resolution for approval at the next city council meeting.** In general, a good approach to utility rates is planned, smaller, and consistent utility rate adjustments. Below compares how that approach would have resulted; a 5% increase for FY25 is still behind where we likely should be. I am recommending a 5% increase and to re-evaluate through a utility rate study to be conducted in 2024 to evaluate what recommendations may be for future years.



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Below is a summary of how these proposed modifications work to balance our budget. With many enterprise funds, capital purchases cause fluctuation from year to year. This proposal essentially balances the budget when looking at a combined FY24 & FY25.

FUND 740	Department Request Iteration #1	Modifications to Balance Budget (as presented in Budget Comparison Report)
FY24 Starting Fund Balance	\$ 1,751,034	\$ 1,751,034
FY24 Net Revenue/Expenses	- \$ 8,756	\$ 83,544
Projected FY24 End/FY25 Start Balance	\$ 1,742,278	\$ 1,834,578
Anticipated FY 25 Revenue	\$ 1,337,100	\$ 1,403,350
Anticipated FY 25 Operating Expense	- \$ 1,012,175	- \$ 942,175
Anticipated FY 25 Debt Service	- \$ 545,056	- \$ 545,056
<i>Subtotal FY25 Net Revenue/Expenses</i>	<i>- \$ 220,131</i>	<i>- 83,881</i>
Projected Ending FY25 Fund Balance	\$ 1,522,147	\$ 1,750,697

Fund 741 has a fund balance of \$797,609. Fund 741 is currently the project Fund for the 4th & Meadow Lane Storm Sewer project with an estimated \$433,347 of remaining current bond revenue. This does provide contingency of \$279,294 on this project with this bond; however, until the project is complete, we recommend to leave it with the project.

When we look at Fund Balance, I typically target 1-Year expense Fund Balance for utilities. Equipment and large CIP purchases are one of the reasons to keep higher level fund balance. If there is desire to do some storm infrastructure projects utilizing cash-on-hand without bonding, then we would want an even higher Fund Balance due to the relatively low operating expenses when compared to cost of constructing storm water improvements. Looking at CIP purchases planned in the next few years, we anticipate needing to utilize cash on hand to help purchase these items, especially in FY26 & FY28:

	FY 2025	FY 2026	FY 2027	FY 2028
Planned 740 CIP Purchases	\$112,200	\$355,600	\$187,667	\$369,600

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CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson





City of Marshalltown, IA

Budget Comparison Report

Account Detail

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
Account Number		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Increase /	
		Total Activity	Total Budget	YTD Activity	FY2024 Amen...	FY25 Dept	(Decrease)	
				Through Feb		Request		
Fund: 740 - STORM SEWER UTILITY								
Function: 6021 - Finance								
Revenue								
740.6021.4610.000	INTEREST ON INVESTMENTS	50,394.90	9,000.00	29,304.79	88,000.00	9,000.00	-79,000.00	-89.77%
	Total Revenue:	50,394.90	9,000.00	29,304.79	88,000.00	9,000.00	-79,000.00	-89.77%
	Total Function: 6021 - Finance:	50,394.90	9,000.00	29,304.79	88,000.00	9,000.00	-79,000.00	-89.77%
Function: 8065 - Storm Water								
Revenue								
740.8065.4230.000	MISC BUSINESS LIC/PRMTS	1,888.00	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
740.8065.4232.000	MISCELLANEOUS PERMITS	100.00	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.4233.000	CONST SITE EROSN/CON	950.00	0.00	1,511.00	2,000.00	1,500.00	-500.00	-25.00%
740.8065.4279.000	CONNECTION FEE	0.00	0.00	142.00	150.00	100.00	-50.00	-33.33%
740.8065.4430.000	STORM SEWER CHARGES	1,328,225.78	1,350,000.00	766,724.88	1,325,000.00	1,391,250.00	66,250.00	5.00%
Budget Notes								
Budget Code	Subject	Description						
FY25 Dept Request	note	Include the requested 5% increase. NEED COUNCIL APPROVAL						
740.8065.4492.000	STORM SWR MISC CHRGS	700.00	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.4875.000	RFNDS/REIMB: STORM SWR	8,592.65	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.4879.000	REBATES	64.61	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.4960.000	SALE OF F.A.-SEWER	6,312.28	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	1,346,833.32	1,351,500.00	768,377.88	1,328,650.00	1,394,350.00	65,700.00	4.94%
Expense								
740.8065.5010.010	REGULAR-NON UNION	215,888.92	224,681.00	133,263.02	229,920.00	240,803.00	10,883.00	4.73%
740.8065.5010.040	REGULAR-PPME UNION	119,004.50	102,174.00	76,743.61	138,479.00	146,758.00	8,279.00	5.98%
740.8065.5020.010	OVERTIME-NON UNION	0.00	0.00	93.72	0.00	0.00	0.00	0.00%
740.8065.5020.040	OVERTIME-PPME UNION	465.17	1,200.00	736.79	1,200.00	1,200.00	0.00	0.00%
740.8065.5030.070	PART-TIME TEMPORARY	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00	0.00%
740.8065.5057.010	CAR REIMB-NON UNION	267.83	360.00	138.40	360.00	360.00	0.00	0.00%
740.8065.5060.010	TERM PAYOUTS-NON UNION	4,386.92	0.00	7,492.80	7,493.00	0.00	-7,493.00	-100.00%
740.8065.5060.040	TERM PAYOUTS-PPME UNION	187.85	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.5061.010	RHSA PAYOUT	0.00	0.00	3,744.79	3,475.00	0.00	-3,475.00	-100.00%
740.8065.5101.010	SOCIAL SECURITY-NON UNION	13,091.12	13,781.00	8,377.71	14,105.00	14,843.00	738.00	5.23%

Budget Comparison Report

					Comparison 1		Comparison 1	
					Budget	to Parent		
					Budget	Budget		
						Increase /		
						(Decrease)		

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		
		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	%
Account Number								
FY25 Dept Request	inc	budget for ISWEP Membership - but don't enroll until ISWEP increases their membership services / value to the City						
740.8065.5290.000	INSURANCE - GENERAL	6,591.00	7,648.00	0.00	9,227.00	11,534.00	2,307.00	25.00%
740.8065.5300.000	INSURANCE - TORT LIAB	10,898.00	14,087.00	0.00	15,257.00	19,071.00	3,814.00	25.00%
740.8065.5331.000	PAYMENTS-OTHER ENTITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.5339.000	MEDICAL CLAIMS PAID BY CITY	229.40	500.00	0.00	500.00	500.00	0.00	0.00%
740.8065.5342.000	CONTRACT-OUTSIDE HELP	12,407.13	92,000.00	11,863.56	92,000.00	92,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	CIP: \$50,000 for Emergency Storm Sewer Repairs						
FY2024 Amendment 1	inc annual	est \$42k for Contract Cleaning, Pond Algae Removal and Pest Control						
FY25 Dept Request	inc	CIP: \$50,000 for Emergency Storm Sewer Repairs						
FY25 Dept Request	inc annual	est \$42k for Contract Cleaning, Pond Algae Removal and Pest Control						
740.8065.5344.000	CONTRACT-MAINTENANCE	291.80	600.00	238.74	600.00	600.00	0.00	0.00%
740.8065.5347.000	CONTRACT-SOFTWARE MAINT	8,479.86	9,500.00	6,973.81	9,500.00	9,500.00	0.00	0.00%
740.8065.5360.000	POSTAGE & SHIPPING	63.00	0.00	84.98	100.00	100.00	0.00	0.00%
740.8065.5387.000	REPAIRS & MAINT LIFT	2,713.82	65,000.00	5,207.16	19,000.00	25,000.00	6,000.00	31.58%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	\$15k annual budget +\$4k CIP						
FY25 Dept Request	inc	\$15k annual budget +\$10k CIP						
740.8065.5410.000	REPAIRS & MAINTENANCE	1,260.37	2,000.00	14.00	2,000.00	2,000.00	0.00	0.00%
740.8065.5450.000	TELEPHONE/OTHR COMMNCTI	3,594.58	3,500.00	2,113.02	3,900.00	4,000.00	100.00	2.56%
740.8065.5460.000	CONFERENCE EXPENSE	280.00	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00%
740.8065.5471.000	TRAINING	0.00	0.00	43.75	0.00	0.00	0.00	0.00%
740.8065.5481.000	ELECTRICITY	11,051.61	15,000.00	4,870.65	13,830.00	15,000.00	1,170.00	8.46%
Budget Notes								
Budget Code	Subject	Description						
FY25 Dept Request	inc	11.1% increase in 10/24						
740.8065.5565.000	VEHICLE OPER/MAINT SPPLY	3,150.38	6,000.00	119.45	6,000.00	6,000.00	0.00	0.00%
740.8065.5570.000	VEHICLE GAS	3,190.63	3,800.00	2,365.82	3,800.00	3,800.00	0.00	0.00%
740.8065.5571.000	VEHICLE DIESEL FUEL	2,162.20	3,500.00	1,178.33	3,500.00	3,500.00	0.00	0.00%
740.8065.5600.000	OPERATING SUPPLIES	19,613.82	20,000.00	13,180.78	30,000.00	40,000.00	10,000.00	33.33%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	increase \$10k to account for proactive maintenance/repair based on findings from MS4 Inspections						

Budget Comparison Report

		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number					2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
FY25 Dept Request	inc	\$20,000 annual +\$20,000 toward MS4iD repair program						
740.8065.5605.000	OFFICE SUPPLIES	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
740.8065.5612.000	COMPUTER COMPONENTS	26.00	250.00	129.02	250.00	250.00	0.00	0.00%
740.8065.5614.000	LIFT STATION OPERATING SUPI	373.23	3,000.00	1,563.65	3,000.00	3,000.00	0.00	0.00%
740.8065.5702.000	MINOR OFFICE FURN/EQUIP	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
740.8065.5703.000	MINOR COMPUTER	2,068.80	3,000.00	0.00	4,440.00	1,000.00	-3,440.00	-77.48%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	1k - stm sew division 3,440 - portion of Field Tablet w/ GIS Collection Pole						
FY25 Dept Request	inc	1k - stm sew division annual						
740.8065.5704.000	MINOR SOFTWARE <\$5,000	0.00	600.00	0.00	600.00	600.00	0.00	0.00%
740.8065.5718.000	MINOR EQUIP, UNCLASSIFIED	107.60	2,000.00	211.60	2,000.00	2,000.00	0.00	0.00%
740.8065.5719.000	MINOR EQUIP. LIFT STATIONS	0.00	1,800.00	0.00	1,800.00	1,800.00	0.00	0.00%
740.8065.5750.000	OTHER CAP EQUIP > \$5,000	223,405.94	20,000.00	0.00	0.00	37,200.00	37,200.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
FY25 Dept Request	inc	CIP 8,000 Air Compressor 8,000 Pole Camera 18,800 Sewer Superintendent Truck 2,400 Portion of Repeater Upgrade						
740.8065.5765.000	LIFT STATIONS	0.00	116,000.00	3,628.76	4,000.00	0.00	-4,000.00	-100.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	\$4k minor attachment part replacements						
740.8065.5776.000	BUILDINGS & IMPROVEMENTS	305.83	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%
740.8065.5980.000	REFUNDS/REIMB	235.40	500.00	0.00	500.00	500.00	0.00	0.00%
Total Expense:		808,735.56	957,168.00	389,128.98	819,013.00	906,187.00	87,174.00	10.64%
Total Function: 8065 - Storm Water:		538,097.76	394,332.00	379,248.90	509,637.00	488,163.00	-21,474.00	-4.21%
Function: 8067 - Storm Water-Dike								
Expense								
740.8067.5010.090	REGULAR-P&R UNION	203.49	0.00	186.24	0.00	0.00	0.00	0.00%
740.8067.5030.070	PART-TIME TEMPORARY	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00	0.00%
740.8067.5101.070	SOCIAL SECURITY-PT TEMP	0.00	372.00	0.00	372.00	372.00	0.00	0.00%
740.8067.5101.090	SOCIAL SECURITY-P&R UNION	11.78	0.00	10.82	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	%
		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	Parent Budget 2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Account Number								
740.8067.5102.070	MEDICARE-TEMPORARY	0.00	87.00	0.00	87.00	87.00	0.00	0.00%
740.8067.5102.090	MEDICARE-P&R UNION	2.75	0.00	2.53	0.00	0.00	0.00	0.00%
740.8067.5111.090	IPERS-P&R UNION	19.21	0.00	17.58	0.00	0.00	0.00	0.00%
740.8067.5121.090	GRP INSUR-P&R UNION	76.55	0.00	66.19	0.00	0.00	0.00	0.00%
740.8067.5123.070	WORKCOMP-TEMPORARY	0.00	126.00	0.00	126.00	125.00	-1.00	-0.79%
740.8067.5123.090	WORKCOMP-P&R UNION	5.92	0.00	5.10	0.00	0.00	0.00	0.00%
740.8067.5230.000	CONSULTING & PROF FEES	0.00	0.00	777.00	2,000.00	2,000.00	0.00	0.00%
740.8067.5300.000	INSURANCE - TORT LIAB	802.00	1,102.00	0.00	1,123.00	1,404.00	281.00	25.02%
740.8067.5342.000	CONTRACT-OUTSIDE HELP	14,467.96	0.00	0.00	0.00	0.00	0.00	0.00%
740.8067.5386.000	CONTRACT LAWN CARE	2,640.00	3,000.00	3,868.00	4,500.00	4,500.00	0.00	0.00%
740.8067.5410.000	REPAIRS & MAINTENANCE	0.00	1,500.00	0.00	15,000.00	15,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	as a result of USACE noted issues, need to begin an annual maintenance program to address areas of concern, budget \$15k/year moving forward to begin making progress						
FY25 Dept Request	inc	CIP - \$15,000 annual for Levee Minor Repair						
740.8067.5562.000	GROUNDS EQUIP MAINT SPLY	0.00	2,750.00	0.00	2,750.00	2,750.00	0.00	0.00%
740.8067.5570.000	VEHICLE GAS	0.00	750.00	0.00	750.00	750.00	0.00	0.00%
740.8067.5571.000	VEHICLE DIESEL FUEL	982.34	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
740.8067.5600.000	OPERATING SUPPLIES	262.67	1,500.00	47.98	1,500.00	1,500.00	0.00	0.00%
Total Expense:		19,474.67	18,687.00	4,981.44	35,708.00	35,988.00	280.00	0.78%
Total Function: 8067 - Storm Water-Dike:		19,474.67	18,687.00	4,981.44	35,708.00	35,988.00	280.00	0.78%
Function: 8068 - Storm Water-Permit								
Revenue								
740.8068.4230.000	MISC BUSINESS LIC/PRMTS	155.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		155.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 8068 - Storm Water-Permit:		155.00	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 9000 - 9000								
Revenue								
740.9000.6500.121	TRANSFER IN - FUND 121	4,170.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		4,170.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		
					2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	%
Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb				
Expense								
740.9000.7500.200	TRANSFER OUT - DEBT SERVICE	527,606.00	541,506.00	0.00	541,506.00	545,056.00	3,550.00	0.66%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	GO Bond Payments for Enterprise's share	Principal: 2016A GO + 2020A GO Interest: 2016A GO + 2020A GO Fees: 2016A GO \$296 + 2020A GO \$210						
FY25 Dept Request	GO Bond 2016A + 2020A Enterprise's share	Principal: 2016A GO + 2020A GO 165,000+330,000 Interest: 2016A GO + 2020A GO 28,800+20,750 Fees: 2016A GO \$296 + 2020A GO \$210 = \$545,056						
740.9000.7500.395	TRANSFER OUT - FUND 395	236,405.00	0.00	0.00	-68,338.00	0.00	68,338.00	-100.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	correction for overpayment last fiscal year. \$68,338 for S 7th Ave Extension						
740.9000.7500.884	TRANSFER OUT - GROUP HEALTH	0.00	0.00	5,217.00	5,217.00	0.00	-5,217.00	-100.00%
Total Expense:		764,011.00	541,506.00	5,217.00	478,385.00	545,056.00	66,671.00	13.94%
Total Function: 9000 - 9000:		-759,841.00	-541,506.00	-5,217.00	-478,385.00	-545,056.00	-66,671.00	13.94%
Total Fund: 740 - STORM SEWER UTILITY:		-190,668.01	-156,861.00	398,355.25	83,544.00	-83,881.00	-167,425.00	-200.40%
Fund: 741 - 2016 GO STORM WATER PROJ								
Function: 6021 - Finance								
Revenue								
741.6021.4610.000	INTEREST ON INVESTMENT	19,099.55	2,000.00	12,202.69	30,000.00	0.00	-30,000.00	-100.00%
Total Revenue:		19,099.55	2,000.00	12,202.69	30,000.00	0.00	-30,000.00	-100.00%
Total Function: 6021 - Finance:		19,099.55	2,000.00	12,202.69	30,000.00	0.00	-30,000.00	-100.00%
Function: 8065 - Storm Water								
Revenue								
741.8065.4350.000	OTHER GRANT (MWW)	191,999.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		191,999.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense								
741.8065.5251.000	LICENSE & PERMITS	180.91	0.00	0.00	0.00	0.00	0.00	0.00%
741.8065.5342.000	CONTRACT-OUTSIDE HELP	753,578.95	0.00	0.00	433,347.00	0.00	-433,347.00	-100.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		
		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	%
Account Number	Budget Notes							
Budget Code	Subject	Description						
FY2024 Amendment 1	inc	\$433,347 4th & Meadow Lane Storm Sewer inc \$279,294 in contingency						
Total Expense:		753,759.86	0.00	0.00	433,347.00	0.00	-433,347.00	-100.00%
Total Function: 8065 - Storm Water:		-561,760.86	0.00	0.00	-433,347.00	0.00	433,347.00	-100.00%
Total Fund: 741 - 2016 GO STORM WATER PROJ:		-542,661.31	2,000.00	12,202.69	-403,347.00	0.00	403,347.00	-100.00%
Report Total:		-733,329.32	-154,861.00	410,557.94	-319,803.00	-83,881.00	235,922.00	-73.77%

Account Typ...	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Fund: 740 - STORM SEWER UTILITY							
Function: 6021 - Finance							
Revenue	50,394.90	9,000.00	29,304.79	88,000.00	9,000.00	-79,000.00	-89.77%
Total Function: 6021 - Finance:	50,394.90	9,000.00	29,304.79	88,000.00	9,000.00	-79,000.00	-89.77%
Function: 8065 - Storm Water							
Revenue	1,346,833.32	1,351,500.00	768,377.88	1,328,650.00	1,394,350.00	65,700.00	4.94%
Expense	808,735.56	957,168.00	389,128.98	819,013.00	906,187.00	87,174.00	10.64%
Total Function: 8065 - Storm Water:	538,097.76	394,332.00	379,248.90	509,637.00	488,163.00	-21,474.00	-4.21%
Function: 8067 - Storm Water-Dike							
Expense	19,474.67	18,687.00	4,981.44	35,708.00	35,988.00	280.00	0.78%
Total Function: 8067 - Storm Water-Dike:	19,474.67	18,687.00	4,981.44	35,708.00	35,988.00	280.00	0.78%
Function: 8068 - Storm Water-Permit							
Revenue	155.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 8068 - Storm Water-Permit:	155.00	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 9000 - 9000							
Revenue	4,170.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense	764,011.00	541,506.00	5,217.00	478,385.00	545,056.00	66,671.00	13.94%
Total Function: 9000 - 9000:	-759,841.00	-541,506.00	-5,217.00	-478,385.00	-545,056.00	-66,671.00	13.94%
Total Fund: 740 - STORM SEWER UTILITY:	-190,668.01	-156,861.00	398,355.25	83,544.00	-83,881.00	-167,425.00	-200.40%
Fund: 741 - 2016 GO STORM WATER PROJ							
Function: 6021 - Finance							
Revenue	19,099.55	2,000.00	12,202.69	30,000.00	0.00	-30,000.00	-100.00%
Total Function: 6021 - Finance:	19,099.55	2,000.00	12,202.69	30,000.00	0.00	-30,000.00	-100.00%
Function: 8065 - Storm Water							
Revenue	191,999.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense	753,759.86	0.00	0.00	433,347.00	0.00	-433,347.00	-100.00%
Total Function: 8065 - Storm Water:	-561,760.86	0.00	0.00	-433,347.00	0.00	433,347.00	-100.00%
Total Fund: 741 - 2016 GO STORM WATER PROJ:	-542,661.31	2,000.00	12,202.69	-403,347.00	0.00	403,347.00	-100.00%
Report Total:	-733,329.32	-154,861.00	410,557.94	-319,803.00	-83,881.00	235,922.00	-73.77%

Style.IndexOf("Account Detail") = -1				Comparison 1	Comparison 1	
Style.IndexOf("Group Summary") = -1				Budget	to Parent	%
Style.IndexOf("Both") = 0				Budget	Budget	
Fund	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Increase /
	Total Activity	Total Budget	YTD Activity	FY2024 Amen...	FY25 Dept	(Decrease)
			Through Feb		Request	
740 - STORM SEWER UTILITY	-190,668.01	-156,861.00	398,355.25	83,544.00	-83,881.00	-167,425.00
741 - 2016 GO STORM WATER PROJ	-542,661.31	2,000.00	12,202.69	-403,347.00	0.00	403,347.00
Report Total:	-733,329.32	-154,861.00	410,557.94	-319,803.00	-83,881.00	235,922.00
						-73.77%

MARSHALLTOWN

I O W A

Joel Greer, Mayor
Vacant, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Heather Thomas, Public Works Director
DATE: February 5, 2024
RE: Budget Discussion – FY24 Amend & FY25 Request _ Fund 750: Compost

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Plan and fund improvements to the City's infrastructure and buildings; Review programs and services

Recommendation: Review of FY24 Amendment & FY25 Department Request; Presentation of CY23 Stats

Budget Impact: Depends on council direction. Compost Facility operates as an Enterprise Fund with no outside revenue source.

Description/Background: We modified the compost hours of operation for the 2023 Compost Season to be as follows:

Monday - closed
Tuesday - closed
Wednesday - closed
Thursday - closed
Friday: 10:00 am - 6:00 pm
Saturday: 9:00 am - 4:00 pm
Sunday: 12:00 pm - 4:00 pm

Some "day of the week" statistics are shown on the last two pages of this memo.

One of the challenges we face with the compost facility is the cost of chipping and hauling of the tree debris. Engineering completed a survey and estimate the quantity of material on-site.

Logs ~ 55 CY
Mulch ~ 1,050 CY
Brush ~ 15,730 CY

We last had some material chipped in November of 2021 and then were fortunate to have an in-kind donation in spring of 2022 where 9,800 CY material was chipped and hauled out. The cost in 2021 was approximately \$7.69/CY. If we include 3 years of 4% inflation, we are looking at an estimated cost of \$8.65/CY for chipping/hauling/disposal or \$2.25/CY for hauling/disposal alone. **This would equate to about \$140,000 to dispose of the material currently on site.**

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



Attached is a budget comparison report, assuming city chips/hauls about \$60k of material each year. We have material from both 2022 and 2023 on site. We feel for the hours we were open and estimated material that we took in, approximately \$55k is close to covering what we took in during reduced hours. One of the observations is that Contractors, which provide much of our material, found other locations to dispose of their material, which helped cut down on the amount of material we brought in. If we continued without CIP purchases and did not have a stockpile of material needing disposed of, we feel we are operating at a \$15,000 annual deficit currently.

FY24 Starting Fund Balance	\$ 200,498
FY Net Revenue/Expenses	- \$ 78,989
Projected FY24 Ending/FY25 Starting Balance	\$ 121,509
Anticipated FY Net Revenue/Expenses	- \$ 19,862
Projected Ending FY25 Fund Balance	\$ 101,647

If council desires to open the facility more days, then we will need to do a 2024 budget amendment and chip the material to have the space to be able to accommodate a larger quantity in 2024. This would likely bring our projected FY24 Ending / FY25 Starting Balance to \$41,509.

We would also need to increase wages to be open longer. Without additional gate fee increases, it likely would deplete our Fund Balance during FY25.

If the City continues to produce compost, we will need to plan for a vibratory screen in a few years, as shown in our CIP.

Source		FY '24	FY '25	FY '26	FY '27	FY '28
750 - COMPOST						
Beginning Balance		200,498				
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>COMPOST DIVISION</u>						
Vibratory Screen	E2192	0	0	0	0	(150,000)
Compost Turner	E2196	(19,000)	0	0	0	0
<i>Total</i>		(19,000)	0	0	0	(150,000)
<u>STREET DIVISION</u>						
Track Skid Loader	E3943	(35,000)	0	0	0	0
<i>Total</i>		(35,000)	0	0	0	0
Total Expenditures and Uses		(54,000)	0	0	0	(150,000)
Change in Fund Balance		(54,000)	0	0	0	(150,000)

Before we can finalize budget amendments for FY24 and FY25, we will need direction from council on desired open hours of operations. Staffing will likely be a struggle with hourly wages of \$9-10/hour. For reference, our memo we discussed last year is attached for reference when we discussed reducing facility hours of operation.

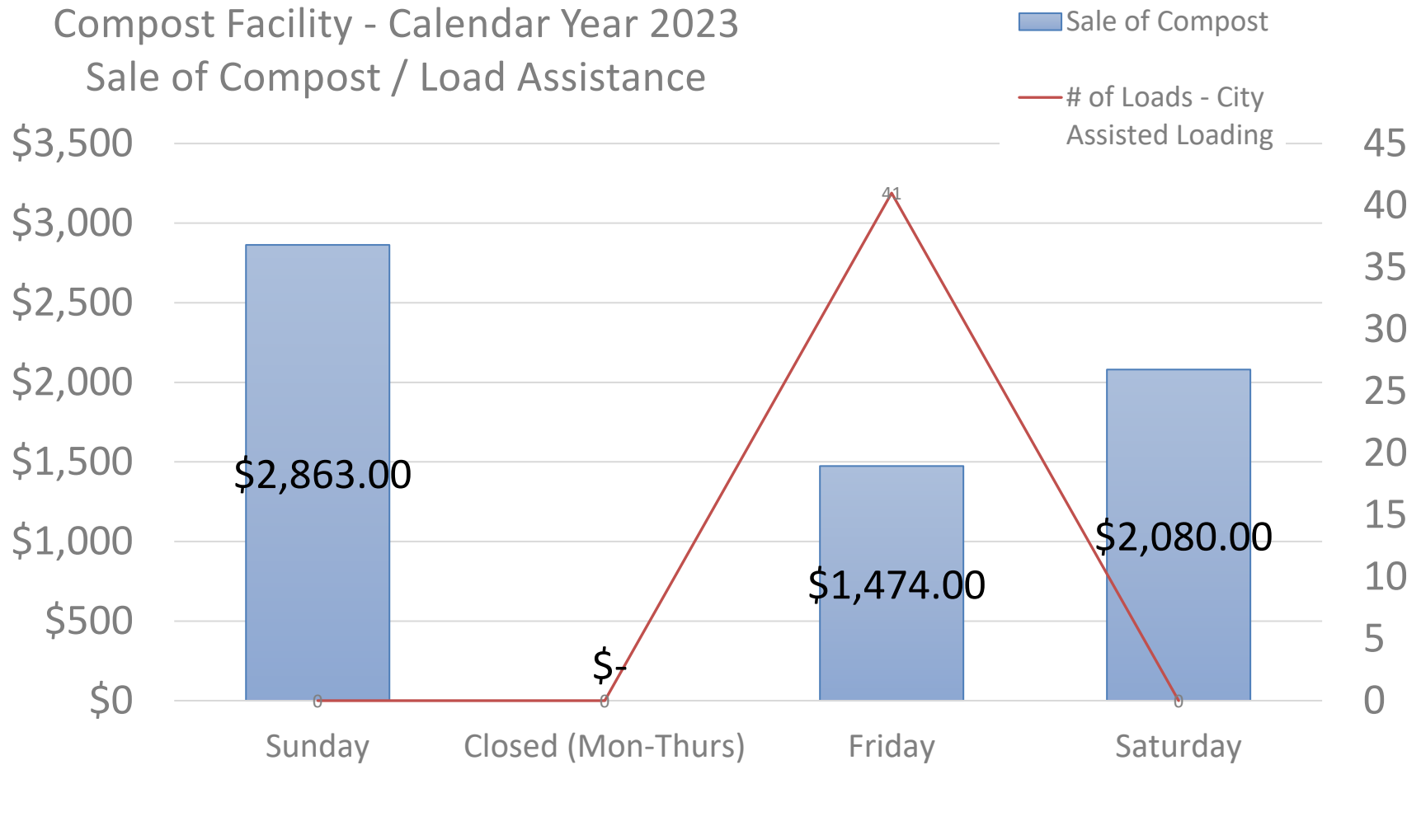
CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



Compost Facility - Calendar Year 2023

Sale of Compost / Load Assistance



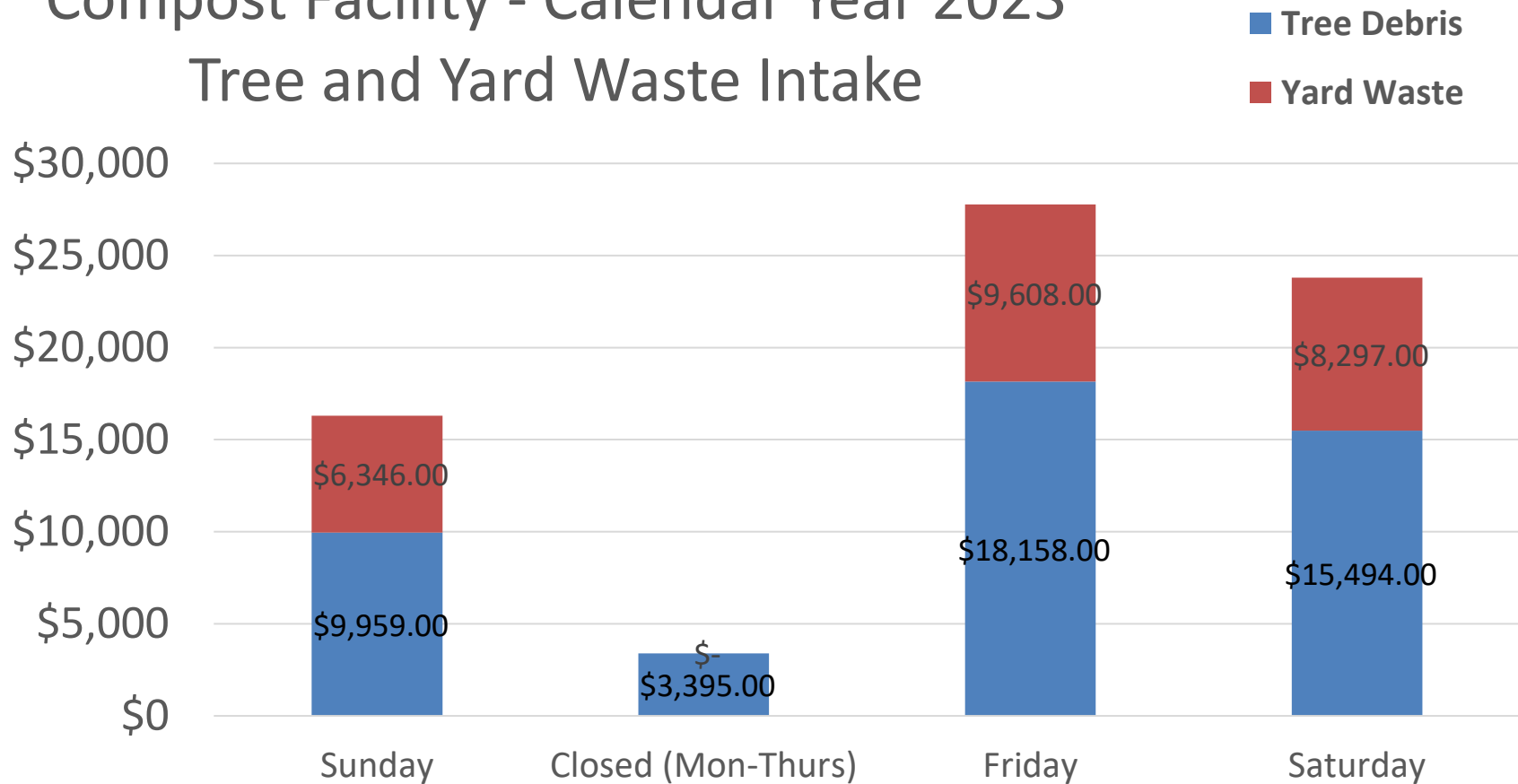
CITY COUNCIL

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Greg Nichols, Jeff Schneider, Gary Thompson



Compost Facility - Calendar Year 2023

Tree and Yard Waste Intake



CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



Below is a summary of some of the statistics on certain comparisons of the last three compost seasons

	<i>Days Gate Fees Did Not Cover Seasonal Staff Wages</i>	<i>Gate, Loading, and Product Fees/Charges</i>	<i>Est. Seasonal Employee Hours</i>	<i>Revenue / Seasonal Hour</i>
<i>CY 2021</i>	<i>12 Days</i>	<i>\$ 98,107</i>	<i>2,225 Hrs</i>	<i>\$ 44.09</i>
<i>CY 2022</i>	<i>36 Days</i>	<i>\$ 83,206</i>	<i>2,220 Hrs</i>	<i>\$ 37.48</i>
<i>CY 2023</i>	<i>0 Days</i>	<i>\$ 80,852</i>	<i>766 Hrs</i>	<i>\$ 105.55</i>

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CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



MARSHALLTOWN

— I O W A —

Joel Greer, Mayor
Jessica Kinser, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Heather Thomas, Public Works Director
DATE: February 13, 2023
RE: Compost Facility – Hours of Operation

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Review city policies, procedures, plans, ordinances, programs, and services for updates and efficiencies.

Recommendation: Based on discussion at the January 23rd council meeting - Approval of reduction in compost hours of operation for the 2023 Compost Season to:

Monday - closed
Tuesday - closed
Wednesday - closed
Thursday - closed
Friday: 10:00 am - 6:00 pm
Saturday: 9:00 am - 4:00 pm
Sunday: 12:00 pm - 4:00 pm

Budget Impact: A reduction in days/hours of operation would result in lower employee wages. Employees have a starting wage of \$9/hr and obtain an increase of \$0.25/year up to a maximum hourly wage of \$10/hr. We estimate wage savings between \$12,960 to \$14,400 annually. We don't anticipate much, if any, change in revenue as we believe the community would still utilize the compost facility and adjust to the days/hours we are open.

Description/Background: City council discussed possible options for reduction in hours at the January 23rd, 2023 council meeting. Consensus from that discussion was to have the facility open Friday, Saturday, and Sundays and close the remainder of the week.

In order to accommodate those who need or want access to the facility on days we are closed, the city has an after-hours compost license available for \$500 that provides them their own gate access code. They then self-report loads which can be verified by city staff utilizing gate records and cameras in place.

CITY COUNCIL

Al Hoop, Gabriel Isom, Barry Kell, Mike Ladehoff,
Jeff Schneider, Gary Thompson, Dex Walker



FOR REFERENCE ONLY MEMO FROM 2023

Information provided for the January 23rd discussion is included below:

City staff continue to review efficiencies in our operation. The compost facility we operate is currently open 7 days a week at the following times:

Monday-Friday: 10:00 am - 6:00 pm

Saturday: 9:00 am - 4:00 pm

Sunday: 12:00 pm - 4:00 pm

We are currently projecting an annual operating loss of almost \$30,000 a year based on past years revenue/expenses. This past year we reviewed and adjusted fees to dispose of material at the compost facility, mostly on the larger loads. These planned changes went into effect January 1, 2023 and we hope will lessen the projected operating loss.

Several capital equipment needs are coming up that we will not have enough compost facility revenue / cash-on-hand to purchase. We have not purchased equipment solely for the compost facility since 1991 when our current turner was purchased. We had also purchased the vibratory screen for shared use between streets/compost in 1998 and we did an engine rebuild of that in 2020. These pieces of equipment are past their safe operating life. The superintendent has expressed safety concerns on our existing equipment that we cannot ignore and while our street mechanic has tried to weld on some pieces to crutch it along, he has indicated there's not much left he can do as there isn't enough decent material to continue to weld to.

With the construction of the Edgewood project, additional land improvements will also be needed for safety.

In evaluating how to either increase revenue or decrease expenses, one option that seems to have the least negative impact to providing this service is reducing the hours of operation.

In addition, we continue to struggle with staffing. In the past, we have employed 3 part time compost attendants during the first half of the season and 3 part time compost attendants during the second half of the season. A reduction of 2-3 days of being open a week would allow us to reduce to 2 and 2 attendants.

There have been an estimated 48 days in the past two seasons that we did not cover compost attendant wages for that day. These occurred on:

Sunday	6
Monday	7
Tuesday	7
Wednesday	10
Thursday	9
Friday	7
Saturday	2

Additional "day of the week" statistics from our Compost Facility during the 2021 and 2022 season are shown on the last two pages.

CITY COUNCIL

Al Hoop, Gabriel Isom, Barry Kell, Mike Ladehoff,
Jeff Schneider, Gary Thompson, Dex Walker



FOR REFERENCE ONLY
MEMO FROM 2023

Two considerations for days of operation that have been discussed internally are:

Option 1:

Monday: 10:00 am - 6:00 pm
Tuesday: 10:00 am - 6:00 pm
Wednesday - closed
Thursday - closed
Friday: 10:00 am - 6:00 pm
Saturday: 9:00 am - 4:00 pm
Sunday - closed

Potential Wage Savings: ~\$8,700 annually

Option 2:

Monday - closed
Tuesday: 10:00 am - 6:00 pm
Wednesday - closed
Thursday - closed
Friday: 10:00 am - 6:00 pm
Saturday: 9:00 am - 4:00 pm
Sunday: 12:00 pm - 4:00 pm

Potential Wage Savings: ~\$10,200 annually

CITY COUNCIL

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Jeff Schneider, Gary Thompson, Dex Walker



FOR REFERENCE ONLY
MEMO FROM 2023

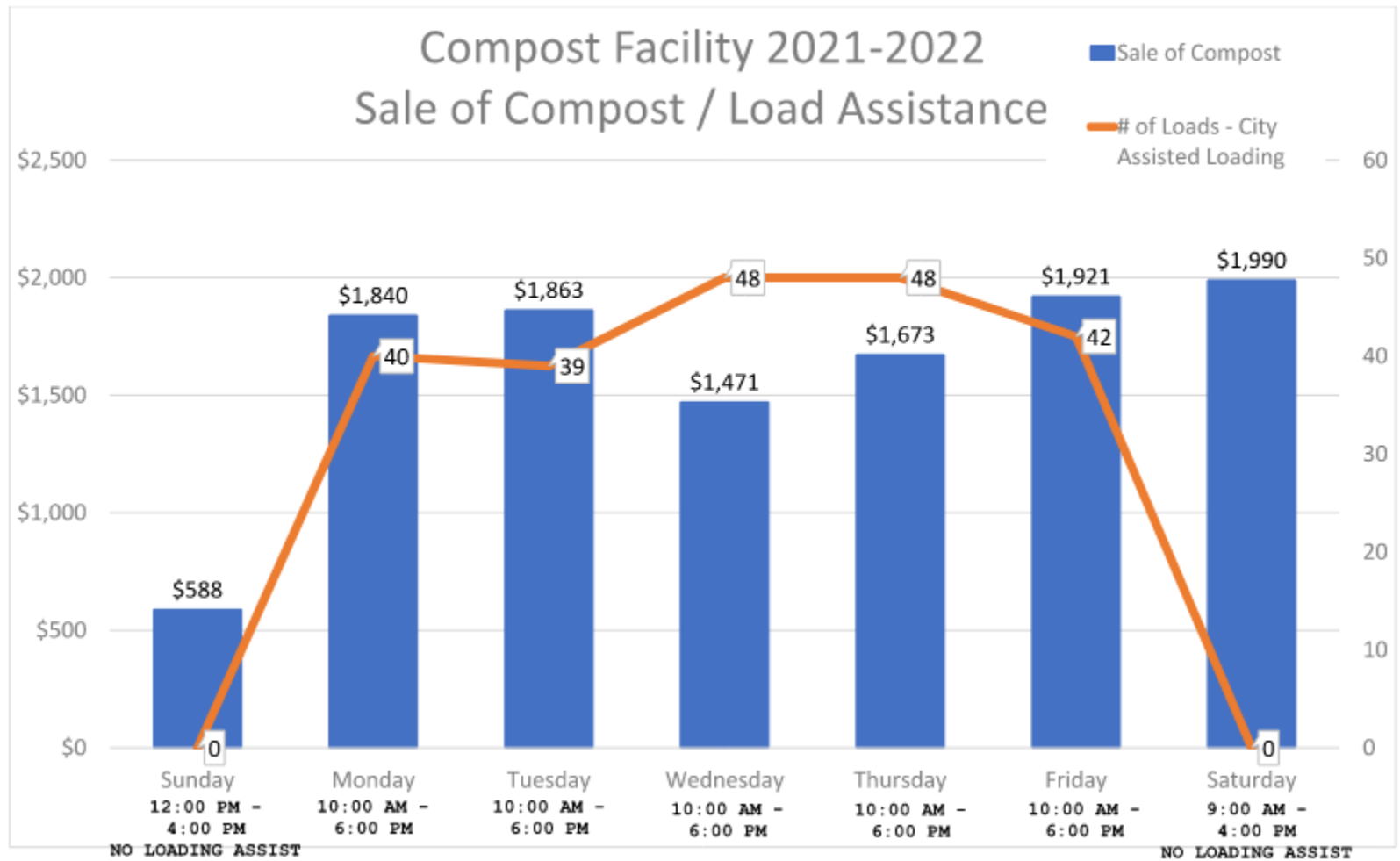


CITY COUNCIL

Al Hoop, Gabriel Isom, Barry Kell, Mike Ladehoff,
Jeff Schneider, Gary Thompson, Dex Walker



FOR REFERENCE ONLY
MEMO FROM 2023



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CITY COUNCIL

Al Hoop, Gabriel Isom, Barry Kell, Mike Ladehoff,
Jeff Schneider, Gary Thompson, Dex Walker





City of Marshalltown, IA

Budget Comparison Report

Account Detail

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
Account Number				2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)		
Fund: 750 - COMPOSTING FACILITY								
Function: 6021 - Finance								
Revenue								
750.6021.4610.000	INTEREST ON INVESTMENTS	4,222.54	800.00	3,315.30	6,500.00	800.00	-5,700.00	-87.69%
	Total Revenue:	4,222.54	800.00	3,315.30	6,500.00	800.00	-5,700.00	-87.69%
	Total Function: 6021 - Finance:	4,222.54	800.00	3,315.30	6,500.00	800.00	-5,700.00	-87.69%
Function: 8070 - Compost								
Revenue								
750.8070.4230.000	MISC BUSINESS LIC/PRMTS	1,000.00	500.00	15.00	0.00	0.00	0.00	0.00%
750.8070.4481.000	GATE FEE: TREE DISPOSAL	80,894.72	65,000.00	47,432.00	65,000.00	65,000.00	0.00	0.00%
750.8070.4486.000	SALE OF COMPOST	2,876.00	4,000.00	1,039.00	2,500.00	2,500.00	0.00	0.00%
750.8070.4487.000	SALE OF CHIPS/MULCH	1,517.00	0.00	80.00	80.00	0.00	-80.00	-100.00%
750.8070.4492.000	STREET MISC CHRGS	980.00	1,000.00	280.00	1,000.00	1,000.00	0.00	0.00%
750.8070.4616.000	INT CHRGD - ACCTS REC	55.43	0.00	48.33	50.00	0.00	-50.00	-100.00%
750.8070.4875.000	RFNDS/REIMB: COMPOST	47.14	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	87,370.29	70,500.00	48,894.33	68,630.00	68,500.00	-130.00	-0.19%
Expense								
750.8070.5010.040	REGULAR-PPME UNION	6,116.34	10,000.00	5,679.05	10,000.00	10,000.00	0.00	0.00%
750.8070.5030.070	PART-TIME TEMPORARY	16,232.00	9,460.00	5,158.00	9,460.00	9,460.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
FY2024 Amendment 1	Reduced days open starting in spring 2023	open 3 days per week						
750.8070.5101.040	SOCIAL SECURITY-PPME UNION	356.50	620.00	331.72	620.00	620.00	0.00	0.00%
750.8070.5101.070	SOCIAL SECURITY-PT TEMP	1,006.39	587.00	319.79	587.00	587.00	0.00	0.00%
750.8070.5102.040	MEDICARE-PPME UNION	83.40	145.00	77.57	145.00	145.00	0.00	0.00%
750.8070.5102.070	MEDICARE-TEMPORARY	235.43	137.00	74.85	137.00	137.00	0.00	0.00%
750.8070.5111.040	IPERS-PPME UNION	577.39	944.00	536.10	944.00	944.00	0.00	0.00%
750.8070.5121.040	GRP INSUR-PPME UNION	1,140.59	3,407.00	1,263.59	3,226.00	1,500.00	-1,726.00	-53.50%
750.8070.5123.040	WORKCOMP-PPME UNION	359.76	588.00	314.43	588.00	569.00	-19.00	-3.23%
750.8070.5123.070	WORKCOMP-TEMPORARY	318.23	185.00	103.62	185.00	190.00	5.00	2.70%
750.8070.5210.000	ADVERTISING & LEGAL PUB	107.96	250.00	92.66	250.00	250.00	0.00	0.00%
750.8070.5215.000	BANK CHARGES	125.56	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1		Comparison 1	
					Budget		to Parent	
					Budget		Budget	
					to Parent		%	
					Increase /			
					(Decrease)			

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Function: 9000 - 9000								
Expense								
750.9000.7500.884	TRANSFER OUT - GROUP HEALTH	0.00	0.00	250.00	250.00	0.00	-250.00	-100.00%
	Total Expense:	0.00	0.00	250.00	250.00	0.00	-250.00	-100.00%
	Total Function: 9000 - 9000:	0.00	0.00	250.00	250.00	0.00	-250.00	-100.00%
	Total Fund: 750 - COMPOSTING FACILITY:	61,286.83	-18,772.00	13,418.45	-72,739.00	-19,062.00	53,677.00	-73.79%
	Report Total:	61,286.83	-18,772.00	13,418.45	-72,739.00	-19,062.00	53,677.00	-73.79%

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Typ...	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Feb	2023-2024 FY2024 Amen...	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Fund: 750 - COMPOSTING FACILITY							
Function: 6021 - Finance							
Revenue	4,222.54	800.00	3,315.30	6,500.00	800.00	-5,700.00	-87.69%
Total Function: 6021 - Finance:	4,222.54	800.00	3,315.30	6,500.00	800.00	-5,700.00	-87.69%
Function: 8070 - Compost							
Revenue	87,370.29	70,500.00	48,894.33	68,630.00	68,500.00	-130.00	-0.19%
Expense	30,306.00	90,072.00	38,541.18	147,619.00	88,362.00	-59,257.00	-40.14%
Total Function: 8070 - Compost:	57,064.29	-19,572.00	10,353.15	-78,989.00	-19,862.00	59,127.00	-74.85%
Function: 9000 - 9000							
Expense	0.00	0.00	250.00	250.00	0.00	-250.00	-100.00%
Total Function: 9000 - 9000:	0.00	0.00	250.00	250.00	0.00	-250.00	-100.00%
Total Fund: 750 - COMPOSTING FACILITY:	61,286.83	-18,772.00	13,418.45	-72,739.00	-19,062.00	53,677.00	-73.79%
Report Total:	61,286.83	-18,772.00	13,418.45	-72,739.00	-19,062.00	53,677.00	-73.79%

Style.IndexOf("Account Detail") = -1				Comparison 1	Comparison 1	
Style.IndexOf("Group Summary") = -1				Budget	to Parent	%
Style.IndexOf("Both") = 0				Budget	Budget	
Fund	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Increase /
750 - COMPOSTING FACILITY	Total Activity	Total Budget	YTD Activity	FY2024 Amen...	FY25 Dept	(Decrease)
			Through Feb		Request	
	61,286.83	-18,772.00	13,418.45	-72,739.00	-19,062.00	53,677.00
Report Total:	61,286.83	-18,772.00	13,418.45	-72,739.00	-19,062.00	53,677.00
						-73.79%

MARSHALLTOWN

I O W A

Joel Greer, Mayor
Vacant, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Geoff Hubbard, Park & Recreation Director
DATE: February 1, 2024
RE: Aquatic Center Enterprise Fund 760

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Description/Background: The Aquatic Center concession is set up as an enterprise fund, fund 760, and has budgeted line items for the purchasing of food and items for resale along with staff and then the revenues from those sales during the summer swimming season.

In 2017, the Park & Recreation Director at that time, used some of those funds to offset the expenses to paint the main pool when the budgeted CIP dollars were less than what was needed for the project. Since that time the concession stand has operated at a deficit and made minimal gains to bring that enterprise account into the positive. Staff is recommending to move \$15,000 from the Parks Miscellaneous donation fund, fund 140, to help close that gap. Staff has revamped the concession stand the last 2 years to order less items, items that don't take a lot of staff to make, and have higher profit margins to operate in a more streamline and profitable manner. These measures should help make this enterprise fund operating in the positive moving forward.

Fund	Ending 6/30/23	FY24 Amended Net Budget	Projected 6/30/24 Ending Balance	FY25 Net Budget	Projected 6/30/25 Ending Balance
760 - P&R CONCESSIONS	(25,565.37)	17,625.00	(7,940.37)	2,442.00	(5,498.37)

CITY COUNCIL

Al Hoop, Gabriel Isom, Barry Kell, Mike Ladehoff,
Greg Nichols, Jeff Schneider, Gary Thompson



Budget Comparison Report

Account Detail

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Function: 8080 - P&R Concessions								
Revenue								
<u>760.8080.4483.000</u>	CONCESSIONS	33,357.16	48,000.00	28,069.05	48,000.00	48,000.00	0.00	0.00%
<u>760.8080.4875.000</u>	RFNDS/REIMB	423.59	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	33,780.75	48,000.00	28,069.05	48,000.00	48,000.00	0.00	0.00%
Expense								
<u>760.8080.5030.070</u>	PART-TIME TEMPORARY	11,249.50	15,000.00	10,920.05	15,000.00	15,000.00	0.00	0.00%
<u>760.8080.5101.070</u>	SOCIAL SECURITY-PT TEMP	697.34	930.00	676.95	930.00	930.00	0.00	0.00%
<u>760.8080.5102.070</u>	MEDICARE-TEMPORARY	162.98	218.00	158.21	218.00	218.00	0.00	0.00%
<u>760.8080.5123.070</u>	WORKCOMP-TEMPORARY	278.43	371.00	259.28	371.00	356.00	-15.00	-4.04%
<u>760.8080.5215.000</u>	BANK CHARGES	81.12	0.00	0.00	0.00	0.00	0.00	0.00%
<u>760.8080.5216.000</u>	BACKGROUND CHECKS	0.00	250.00	0.00	250.00	250.00	0.00	0.00%
<u>760.8080.5251.000</u>	LICENSE & PERMITS	0.00	115.00	150.00	115.00	115.00	0.00	0.00%
<u>760.8080.5280.000</u>	DUES, MEMBER, SUBSCRIPTN	60.00	45.00	60.00	45.00	45.00	0.00	0.00%
<u>760.8080.5290.000</u>	INSURANCE - GENERAL	327.00	396.00	0.00	458.00	573.00	115.00	25.11%
<u>760.8080.5300.000</u>	INSURANCE - TORT LIAB	238.00	311.00	0.00	333.00	416.00	83.00	24.92%
<u>760.8080.5342.000</u>	CONTRACT-OUTSIDE HELP	0.00	200.00	0.00	200.00	200.00	0.00	0.00%
<u>760.8080.5360.000</u>	POSTAGE & SHIPPING	0.00	25.00	0.00	25.00	25.00	0.00	0.00%
<u>760.8080.5370.000</u>	PRINTING & BINDING	0.00	30.00	0.00	30.00	30.00	0.00	0.00%
<u>760.8080.5410.000</u>	REPAIRS & MAINTENANCE	0.00	800.00	0.00	800.00	800.00	0.00	0.00%
<u>760.8080.5600.000</u>	OPERATING SUPPLIES	761.12	500.00	449.39	500.00	500.00	0.00	0.00%
<u>760.8080.5605.000</u>	OFFICE SUPPLIES	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
<u>760.8080.5608.000</u>	RESALE SUPPLIES	26,804.66	20,000.00	19,325.92	25,000.00	0.00	-25,000.00	-100.00%
<u>760.8080.5613.000</u>	MERCHANDISE FOR RESALE	16.83	0.00	0.00	0.00	25,000.00	25,000.00	0.00%
<u>760.8080.5718.000</u>	MINOR EQUIP, UNCLASSIFIED	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
<u>760.8080.5870.000</u>	FINES & SERVICE CHARGES	0.00	0.00	52.28	0.00	0.00	0.00	0.00%
<u>760.8080.5990.000</u>	CASH SHORT & (OVER)	-136.79	0.00	-196.45	0.00	0.00	0.00	0.00%
	Total Expense:	40,540.19	40,291.00	31,855.63	45,375.00	45,558.00	183.00	0.40%
Total Function: 8080 - P&R Concessions:		-6,759.44	7,709.00	-3,786.58	2,625.00	2,442.00	-183.00	-6.97%

Budget Comparison Report

Account Number
Function: 9000 - 9000
Revenue
760.9000.6500.140

	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Jan	Parent Budget 2023-2024 FY2024 Amend	Comparison 1 Budget 2024-2025 FY25 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
TRANSFER IN - FUND 140 P&R	0.00	0.00	0.00	15,000.00	0.00	-15,000.00	-100.00%
Total Revenue:	0.00	0.00	0.00	15,000.00	0.00	-15,000.00	-100.00%
Total Function: 9000 - 9000:	0.00	0.00	0.00	15,000.00	0.00	-15,000.00	-100.00%
Report Total:	-6,759.44	7,709.00	-3,786.58	17,625.00	2,442.00	-15,183.00	-86.14%

MARSHALLTOWN

I O W A

Joel Greer, Mayor
Acting City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Diana Steiner, Finance Director
DATE: February 1, 2024
RE: FY25 Debt Schedule and FY24 & FY25 Budget for Debt Fund 200

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective:

Recommendation: Discussion on Debt Service Levy

Budget Impact: The Debt Service levy affects property tax revenue collected.

Description/Background: The debt schedule is a form that is part of the official budget package submitted to the County. The long-term debt schedule includes information on our outstanding bonds and loans, such as:

1. Column B is the amount of the original issuance of the debt.
2. Column C indicates whether it is a general obligation debt. If G.O. debt, we can levy for it.
3. Column G is the total of the principal and interest payments that will be paid in FY2024.
4. Column H is the annual fees of the bond administrator (\$500/yr for bonds prior to 2018 and \$600/yr for 2018 to present).
5. Column J reduces the total by other funding sources available to repay the debt, such as the storm/sewer enterprise fund, TIF, Local Option Sales Tax, or the Fund 200 Debt Fund balance.
6. Column K shows the amount that is applied towards the debt service levy
7. On row 25, we have applied the Local Option Sales Tax (LOST) property tax relief of \$3,120,000 (78% of \$4,000,000) based on LOST revenue projections.
8. On row 26, we have applied \$1,000,000 of LOST fund balance for additional property tax relief to keep the overall property tax levy of @ \$16 per \$1,000 of valuations, which is the same as FY24
9. On row 27, we are using \$350,000 of fund balance in Fund 200. The cash balance can be used to pay principal and interest for new bonds yet to be issued or levied for, pay down debt early if bonds are callable, or reduce the requested amount for the new levy.

Fund	Ending 6/30/23	FY24 Amended Net Budget	Projected 6/30/24 Ending Balance	FY25 Net Budget	Projected 6/30/25 Ending Balance
200 - GO BONDS DEBT FUND	216,257.80	107,684.00	323,941.80	(262,755.00)	61,186.80

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nicholas, Jeff Schneider, Gary Thompson



The Budget Comparison Report for Fund 200 reflects the actual activity for FY23, the original adopted budget for FY24, Year-to-date activity for FY24 through January (7 months), the re-estimated amount for FY24, the FY25 Proposed Budget Request and the increase.

The Business Property Tax credit, SF295 Backfill, and interest revenues are estimates that could vary slightly, so it is best to maintain some money in Fund Balance 200.

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nicholas, Jeff Schneider, Gary Thompson



DRAFT

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 1

City Name: MarshalltownFiscal Year
2025

				GO - TOTAL	5,885,000	1,786,216	7,671,216	6,800	0	1,346,280	6,331,736
				NON-GO TOTAL	2,097,000	370,590	2,467,590	1,700	0	2,469,290	0
				GRAND TOTAL	7,982,000	2,156,806	10,138,806	8,500	0	8,285,570	1,861,736
Debt Name (A)		Amount of Issue (B)	Type of Debt Obligation (C)	Debt Resolution Number (D)	Principal Due FY 2025 (E)	Interest Due FY 2025 (F)	Total Obligation Due FY 2025 =(G)	Bond Reg./ Paying Agent Fees Due FY 2025 +{(H)	Reductions due to Refinancing or Prepayment of Certified Debt -(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes -(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)	31129 2012A General Obligation Bond	5,000,000	GO	2012-055	425,000	9,563	434,563	500		204,500	230,563
(2)	31135: 2016A General Obligation Bonds	5,000,000	GO	2016-147	605,000	37,600	642,600	500		194,096	449,004
(3)	31136: 2016B General Obligation Bonds (Pol/Fire Bldg)	4,780,000	GO	2016-228	275,000	44,600	319,600	500			320,100
(4)	31137 2017 General Obligation Bonds (Pol&Fire Bldg)	12,720,000	GO	2017-246	535,000	311,550	846,550	500			847,050
(5)	31138 2018 General Obligation Bonds	2,400,000	GO	2018-201	360,000	58,200	418,200	600			418,800
(6)	31139: 2019 General Obligation and Refunded 2011	8,830,000	GO	2019-312	1,195,000	98,200	1,293,200	600		515,018	778,782
(7)	31140: 2020A General Obligation and Refunded	9,590,000	GO	2020-257	800,000	64,450	864,450	600		432,666	432,384
(8)	31141: 2020B General Obligation (Airport)	2,030,000	GO	2020-258	210,000	20,125	230,125	600			230,725
(9)	31142 2021 General Obligation Bonds	9,130,000	GO	2021-334	710,000	156,700	866,700	600			867,300
(10)	31143 2022A General Obligation (Tax Exempt)	9,555,000	GO	2022-326	405,000	377,360	782,360	600			782,960
(11)	31144 2022B General Obligation (Taxable) - D&D	610,000	GO	2022-327	120,000	24,480	144,480	600			145,080
(12)	31145 2023 General Obligation Bond	9,840,000	GO		245,000	583,388	828,388	600			828,988
(13)			NO SELECTION				0				0
(14)	52012: 2013 Sewer Revenue Improvement	3,700,000	NON - GO	2013-096	275,000	22,290	297,290	500		297,790	0
(15)	59008: 2020 Sewer Revenue Refunded 2012,2014	5,065,000	NON - GO	2019-339	545,000	49,294	594,294	600		594,894	0
(16)	59009: 2021 Sewer Revenue refunded 2015	4,335,000	NON - GO	2021-070	547,000	27,515	574,515	600		575,115	0
(17)			NO SELECTION				0				0
(18)	59009: 2021A Sewer Rev Improve SRF Manhole & Point Repair	3,646,000	NON - GO	2021-242	179,000	34,632	213,632			213,632	0
(19)	59010 2023 Sewer Rev Improve -SRF CIPP & Headworks	13,125,000	NON - GO	2023-007	551,000	236,859	787,859			787,859	0
(20)			NO SELECTION				0				0
(21)			NO SELECTION				0				0
(22)			NO SELECTION				0				0
(23)			NO SELECTION				0				0
(24)			NO SELECTION				0				0
(25)	Local Option sales tax \$4 million times 78% property tax relief		NO SELECTION				0			3,120,000	-3,120,000
(26)	Local Option Sales Tax fund balance to bring tax rate to \$16		NO SELECTION				0			1,000,000	-1,000,000
(27)	Reduce balance in debt service fund		NO SELECTION				0			350,000	-350,000
(28)			NO SELECTION				0				0
(29)			NO SELECTION				0				0
(30)			NO SELECTION				0				0
NOT ENOUGH DEBT SERVICE PAYMENT BUDGETED IN DEBT SERVICE FUND TO PAY GO DEBTS (Line 54, Col. F, EXP P2)				TOTALS	7,982,000	2,156,806	10,138,806	8,500	0	8,285,570	1,861,736

Budget Comparison Report

Account Detail

						Comparison 1	Comparison 1	
						Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	Parent Budget	2024-2025	Increase /	
		Total Activity	Total Budget	YTD Activity	2023-2024	FY25 Dept	(Decrease)	
				Through Jan	FY2024 Amend	Request		
Account Number								
Function: 6021 - Finance								
Revenue								
<u>200.6021.4010.000</u>	PROPERTY TAXES-CURRENT	660,959.23	2,080,282.00	1,127,014.00	2,080,282.00	1,677,753.00	-402,529.00	-19.35%
<u>200.6021.4011.000</u>	DELINQUENT PROPERTY TAXES	682.24	0.00	108.19	0.00	0.00	0.00	0.00%
<u>200.6021.4110.000</u>	UTILITY EXCISE TAX	73,651.10	245,692.00	121,381.34	245,692.00	183,983.00	-61,709.00	-25.12%
<u>200.6021.4150.000</u>	CURRENT MOBILE HOME TAXE	608.38	700.00	1,068.32	700.00	700.00	0.00	0.00%
<u>200.6021.4151.000</u>	DELIQ MOBILE HOME TAXES	56.08	0.00	79.31	0.00	0.00	0.00	0.00%
<u>200.6021.4332.000</u>	AGED INCOME CREDIT	814.04	0.00	618.50	0.00	0.00	0.00	0.00%
<u>200.6021.4333.000</u>	DISABLED HOMESTEAD CREDIT	2,070.30	0.00	2,935.00	0.00	0.00	0.00	0.00%
<u>200.6021.4335.000</u>	HOMESTEAD CREDIT	22,842.82	0.00	32,859.91	0.00	0.00	0.00	0.00%
<u>200.6021.4336.000</u>	MILITARY CREDIT	245.18	0.00	688.22	0.00	0.00	0.00	0.00%
<u>200.6021.4337.000</u>	MOBILE HOME CREDIT	1.48	0.00	0.00	0.00	0.00	0.00	0.00%
<u>200.6021.4338.000</u>	BUSINESS PROP TAX CREDIT	23,262.72	50,355.00	31,692.23	50,355.00	50,388.00	33.00	0.07%
<u>200.6021.4339.000</u>	SF295 BACKFILL	18,418.09	36,629.00	0.00	36,629.00	30,657.00	-5,972.00	-16.30%
<u>200.6021.4610.000</u>	INTEREST ON INVESTMENTS	27,106.84	5,500.00	15,603.39	20,000.00	5,500.00	-14,500.00	-72.50%
Total Revenue:		830,718.50	2,419,158.00	1,334,048.41	2,433,658.00	1,948,981.00	-484,677.00	-19.92%
Total Function: 6021 - Finance:		830,718.50	2,419,158.00	1,334,048.41	2,433,658.00	1,948,981.00	-484,677.00	-19.92%
Function: 7010 - Debt Service								
Expense								
<u>200.7010.5810.000</u>	PRINCIPAL REDEMPTION	4,755,000.00	5,510,000.00	0.00	5,510,000.00	5,885,000.00	375,000.00	6.81%
<u>200.7010.5820.000</u>	INTEREST PAYMENTS	1,085,501.11	1,514,713.00	854,199.07	1,514,713.00	1,786,216.00	271,503.00	17.92%
<u>200.7010.5830.000</u>	OTHER DEBT SERV EXP	6,000.00	6,700.00	5,150.00	6,700.00	6,800.00	100.00	1.49%
Total Expense:		5,846,501.11	7,031,413.00	859,349.07	7,031,413.00	7,678,016.00	646,603.00	9.20%
Total Function: 7010 - Debt Service:		5,846,501.11	7,031,413.00	859,349.07	7,031,413.00	7,678,016.00	646,603.00	9.20%
Function: 9000 - 9000								
Revenue								
<u>200.9000.6500.121</u>	TRANSFER IN - LOST - PROP TA	3,641,775.00	3,333,609.00	891,977.49	3,333,609.00	4,120,000.00	786,391.00	23.59%
<u>200.9000.6500.125</u>	TR FRM TIF SPEC REV	386,364.50	325,806.00	0.00	325,806.00	286,206.00	-39,600.00	-12.15%
<u>200.9000.6500.610</u>	TRANSFER IN - WPCP	503,818.00	504,518.00	0.00	504,518.00	515,018.00	10,500.00	2.08%

Budget Comparison Report

Account Number

200.9000.6500.740

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Jan	2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
TRANSFER IN - STORM SEWER	527,606.00	541,506.00	0.00	541,506.00	545,056.00	3,550.00	0.66%
Total Revenue:	5,059,563.50	4,705,439.00	891,977.49	4,705,439.00	5,466,280.00	760,841.00	16.17%
Total Function: 9000 - 9000:	5,059,563.50	4,705,439.00	891,977.49	4,705,439.00	5,466,280.00	760,841.00	16.17%
Report Total:	43,780.89	93,184.00	1,366,676.83	107,684.00	-262,755.00	-370,439.00	-344.01%

MARSHALLTOWN

I O W A

Joel Greer, Mayor
Acting City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Diana Steiner, Finance Director
DATE: February 1, 2024
RE: Discussion – Draft 1 Certification of Taxes

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective:

Recommendation: Staff recommend keeping the overall City property tax levy @ \$16 (same as it is in FY24)

Budget Impact: The levy amount is used as revenue in the City's budget.

Description/Background: This is a first draft for the certification of City taxes.

- A) Regular taxable valuations increased by \$78 million or 8.4%
- B) With the passing of HF718, there is now a consolidated rate for the general fund levy and the voted levies for the library, civic center, and band as well as the emergency levy was eliminated.
- C) The levies for the transit, property insurance and emergency management are still permissible. (Note, the transit amount may change depending on discussion earlier in the agenda).
- D) The special revenue levies for police/fire retirement, FICA/IPERS, and other employee benefits are still allowed at what amount is necessary.
- E) The Capital Projects levy is limited to \$.675. This is part of the 5 year capital plan as discussed on the January 29 Council meeting.
- F) The Debt Service Levy can be for whatever amount is needed for bond payments.

In order to keep the overall property tax levy to stay the same as FY24 at \$16 per \$1,000 of valuations, the following were adjusted:

1. For the employee benefit levy, costs of \$3,635,981 were reduced by \$700,000. The fund balance will be used to cover this.
2. Local option sales tax property tax relief will be used to lower the debt service in the amount of \$4,120,000. See prior council agenda item on long-term debt.
3. \$350,000 of the balance in Fund 200 Debt Service will be used instead of requesting more debt service dollars.

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nicholas, Jeff Schneider, Gary Thompson



DRAFT

64-611

Adoption of Budget and Certification of City Taxes

CITY BUDGET DRAFR WORKPAPER - NOT FOR PUBLICATION

The City of: Marshalltown County Name: MARSHALL

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.

Telephone Number

Signature

January 1, 2023 Property Valuations

		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	1,007,332,860	903,319,070	27,591
DEBT SERVICE	3a	1,052,539,975	948,526,185	
Ag Land	4a	5,532,536		

CONSOLIDATED GENERAL FUND LEVY CALCULATION

	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ GE	Taxable Growth %
FY 2023-2024 Budget Data	\$8.75730	\$8,137,711	929,248,952	8.40%
Limitation Percentage	3%			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
CGFL for FY 2024-2025	\$8.50223	\$8,564,576	5.25%	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.50223	Combined General Fund	5 8,564,576	7,680,226	43 \$8.50223
(384)		Non-Voted Other Permissible Levies			
12(10)	0.95000	Opr & Maint publicly owned Transit	7 275,000	246,606	45 \$0.27300
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 547,951	491,369	52 \$0.54396
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 37,815	33,911	465 \$0.03754
(384)		Voted Other Permissible Levies			
28E.22	1.50000	Unified Law Enforcement	24 0	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 9,425,342	8,452,112	
384.1	3.00375	Ag Land	26 16,618	16,618	63 \$3.00375
		Total General Fund Tax Levies (25 + 26)	27 9,441,960	8,468,730	Do Not Add
		Special Revenue Levies			
384.6	Amt Nec	Police & Fire Retirement	29 1,300,401	1,166,122	\$1.29093
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31 2,935,981	2,632,823	\$2.91461
		Total Employee Benefit Levies (29,30,31)	32 4,236,382	3,798,945	65 \$4.20554
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)	34	0	66 0
	SSMID 2 (A)	(B)	35	0	67 0
	SSMID 3 (A)	(B)	36	0	68 0
	SSMID 4 (A)	(B)	37	0	69 0
	SSMID 5 (A)	(B)	555	0	565 0
	SSMID 6 (A)	(B)	556	0	566 0
	SSMID 7 (A)	(B)	1177	0	1179 0
	SSMID 8 (A)	(B)	1185	0	1187 0
		Total Special Revenue Levies	39 4,236,382	3,798,945	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 1,861,736	1,677,753	70 \$1.76880
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 679,950	609,740	71 \$0.67500
		Total Property Taxes (27+39+40+41)	42 16,220,028	14,555,168	72 \$16.00607