1. Agenda

   Documents:

   OCTOBER 23, 2017 CITY COUNCIL REGULAR MEETING AGENDA.PDF

2. Supporting Documents

   Documents:

   2017-07 JULY FINANCIALS.PDF
   BILL LIST.PDF

COUNCIL AGENDA

CITY HALL COUNCIL CHAMBERS, 10 W STATE STREET

October 23, 2017, at 5:30 PM

NOTICE to PUBLIC: the Mayor and City Council welcome comment from the public during discussion. You are required to step to the microphone, state your name and address for the record and to limit the time used to present your remarks in order that others may be given the opportunity to speak.

CALL to ORDER: Mayor James L. Lowrance

PLEDGE of ALLEGIANCE:

ROLL CALL: Gowdy, Greer, Hoop, Kester, Lamer, Martin, Wirin.

MAYOR, COUNCIL and ADMINISTRATOR COMMENTS:

Introduction:
Police Reserve Officer – Raquel Zamora

APPROVAL OF AGENDA:

CONSENT AGENDA: All items listed under the consent agenda will be enacted by one motion. There will be no separate discussion of these items unless a request is made prior to the time Council votes on the motion.

1. Approve Council meeting Minutes of October 9, 2017.
2. Approve Bill List in the amount of $1,427,256.03.
3. Approve July financials.
4. Receipt of Civil Service Certified New Hire Lists, Storm Water Coordinator and Firefighter.
5. Resolution 2017-289 Approving Purchasing Card Policy and Procedures for the City of Marshalltown.
6. Resolution 2017-290 Approving Capital Assets and Depreciation Policy for the City of Marshalltown.
7. Resolution 2017-291 Changing the name of Assistance League Park to Turtle Park by request of Assistance League Members.
8. Resolution 2017-292 Approving Contract Change Order #1 for the 12th Street to Wilson Circle Trail Connection #41016001, a decrease of $22,316.80.
9. Resolution 2017-293 Approving Engineer's Statement of Completion and Accepting the 12th Street to Wilson Circle Trail Connection, project 41016001, final project cost of $327,456.00.
10. Resolution 2017-294 Approving Contract Change Order #2 for the 2017 Full Depth Street Repair Project STR17004, a decrease of $68,458.20.
11. Resolution 2017-295 Approving Engineer's Statement of Completion and Accepting the 2017 Full Depth Street Project STR17004, final project cost of $1,501,864.58.
12. Resolution 2017-296 Declaring Certain Property Surplus Property and Authorizing Sale and Disposal Thereof, a Digital Hybrid Panasonic Phone System, acquired in FYE 2000.
13. Resolution 2017-297 Declaring Certain Property Surplus Property and Authorizing Sale and Disposal Thereof, a 2004 New Holland MC28 Mower and 2003 Ford Extended Cab pickup with 93,000 miles.

Visit www.ci.marshalltown.ia.us

Please refer to the previous Council packet for attachments not included with this agenda packet. Complete agenda packets are available for inspection for the public at the City Clerk's Office, the Marshalltown Public Library and the city's website.

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14. Resolution 2017-298 Accepting Bid and Authorizing the Purchase of One Ford F-150 Super Cab for use in Parks from Jensen Ford for $23,316.

(end of consent agenda items)

MOTIONS:

15. GS Convenience & Petroleum, Inc., Class E Liquor License, 229 N 13th Street.

16. Schedule the last meeting of the calendar year for noon, on December 27, 2017.

RESOLUTIONS:

17. Tentative Resolution 2017-299 Accepting Subordination Agreement for Property Interest at 917 S Center Street, Marshalltown, Iowa, 50158, lead abatement project 53507569.

18. Resolution 2017-300 Authorizing the City of Marshalltown to enter into a 28E Agreement with the Iowa Department of Transportation (IDOT) Accepting the Rice Grass Wetland Parcel in the Southeast City Limits.

19. Resolution 2017-301 Setting Date for public hearing on an Agreement with Marshalltown Central Business District, hearing date November 13, 2017.

DISCUSSION:

20. Purchasing Policy

21. Fiscal Year ending 2019 Budget Schedule and General Fund update

22. Blighted properties

PUBLIC COMMENT:

ADJOURNMENT:

COUNCIL PROCEEDINGS
October 9, 2017

The Marshalltown City Council met in regular session on October 9, 2017, at 5:30 PM, in the Council Chambers at City Hall. Mayor Lowrance called the meeting to order and led the Pledge of Allegiance. Greer welcomed and congratulated the Marshalltown High School Boys golf team for their 2017 State championship. Mayor Lowrance noted that author William Kent Kruger will be at the Library on October 13. Present: Gowdy, Greer, Hoop, Kester, Lamer, Martin, Wirin. Lamer moved to approve the agenda, second by Wirin. Motion approved 7-0.

CONSENT AGENDA:
Martin moved to approve the Consent Agenda: Approve Council meeting Minutes of September 25, 2017; Approve Bill List in the amount of $1,482,598.05; Resolution 2017-279 Approving Change Order #1 TIF District 4 Sidewalk & Ramp Repair Project SDW17002, an increase in the amount of $1,734.10; Resolution 2017-280 Approving Certificate of Completion and Final Project Costs for the TIF District 4 Sidewalk & Ramp Repair Project SDW17002, final cost of $85,983.60; Resolution 2017-281 Approving Change Order #1 Asphalt Mill and Overlay Project STR17003, an increase in the amount of $90,092.26; Resolution 2017-282 Approving Certificate of Completion and Accepting The Asphalt Mill and Overlay Project STR17003, with a final cost of $1,047,287.46; Resolution 2017-283 Approving Contract Change Order #3 for the Turner Street Force Main 59012009, a decrease of $192,266.85; Resolution 2017-284 Approving Engineer's Statement of Completion and Final Costs, Turner Street Force Main 59012009, in the amount of $4,017,631.06; Resolution 2017-285 Approving Certificate of Completion and Final Project Costs with A1A Sandblasting, in the amount of $41,736, for painting of the Main Pool at the Marshalltown Family Aquatic Center Project PRK17005; second by Lamer. Consent agenda adopted 7-0.

PUBLIC HEARING: Mayor Lowrance announced the scheduled public hearing for the SSMID was canceled due to receipt of the required amount of petitions in opposition to the SSMID.

RESOLUTIONS:
Wirin moved to adopt Resolution 2017-286 Supporting Iowa Great Places Grant Application for the Veterans Memorial Coliseum Project and Committing the Required Matching Funding, second by Greer. Spohnheimer explained the Marshall County Arts and Culture Alliance is the grantee and the Council is committing matching funds of $475,000 and not for the entire Coliseum project. Spohnheimer also stated in response to Council questions that, if granted, the City has three years to use the funds and can turn them down if the project does not go forward. Resolution adopted 7-0.

Greer moved to adopt Resolution 2017-287 Approving Revised City of Marshalltown City Council Manual, originally adopted January 1996, second by Gowdy. Hoop stated he does not like participating in meetings via phone, which is allowed in the Manual. Resolution adopted 6-1, Hoop dissenting.

Lamer moved to adopt Resolution 2017-288 Approving a Contract with Swift Pork Company for Providing Confined Space and High Angle Rescue Response Services, second by Wirin. Resolution adopted 7-0.

DISCUSSION:
Finance Director Diana Steiner presented multiple policy amendments to the Council. First was amending the Fixed Asset Policy to add in policies related to the Capital Improvement Plan and planning for fixed/capital assets. Wirin moved to put the Fixed Asset Policy on the next agenda for approval, second by Martin. Motion carried 7-0.

Steiner next presented the Purchasing Policy. Many of the amendments were acceptable to the Council, but further discussion of the following items is to occur at a future meeting: change orders, Capital Improvement Plan projects, and motor vehicle purchasing. Steiner will continue discussion of these items on October 23rd.

Steiner also presented an amended Purchasing Card Policy, which is currently included in the Purchasing Policy, and regulates the use of the City's purchasing cards. Lamer moved to place the Purchasing Card Policy for council consideration on the next agenda, second by Martin. Motion carried 7-0.

City Administrator Kinser presented the Strategic Plan 3rd quarter update.

PUBLIC COMMENT:
Mark Eaton, 108 S 6th Avenue, questioned the payments to Lynch Dallas for attorney fees.

ADJOURNMENT

The meeting adjourned at 6:38 pm.

Respectfully submitted,

_____

Shari L. Coughenour, CMC, City Clerk

CITY OF MARSHALLTOWN

_____

James L. Lowrance, Mayor

ATTEST:

_____

Shari L. Coughenour, CMC, City Clerk

the City of Marshalltown

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

FINANCE DEPARTMENT

October 18, 2017

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

From: Finance Department

Re: July Monthly Financial Statements

printed and scanned separately

Policy Issue: N/A

Recommendation: Staff recommends approving the July 2017 monthly financial statements.

Background: The Finance department has prepared and reconciled the July 2017 financial statements for your review. The attached reports include the following:

- Fund Balance Report, which includes the beginning balance at 6/30/17, the year-to-date revenues and expenses for 1 month and the ending fund cash balance. Adjustments have been made since the preliminary June financial statements were distributed to reclassify revenues received to the proper funds. A deficit of $371,753 was budgeted in General Fund 001 for FY17. At the end of the fiscal year, we ended with a deficit of $14,198 and a cash balance of $1,010,519. The ending fund balances from 6/30/17 are now the beginning fund balances on the July statement.
- Investment Report, which includes current balances and interest rates for all city investments.
- Revenue budget report, which groups revenues by category and includes a fund summary with the current period and fiscal year-to-date totals.
- Expense budget report, which groups expenses by function (department) and includes a fund summary with period and fiscal year-to-date totals
- Monthly Budget Report, which reflects monthly and year-to-date revenues and expenses by each fund and then in summary.

Attachment: July 2017 Financial Statements
cc: Jessica Kinser, City Administrator

City Council
Leon Lamer, Mike Gowdy, Joel Greer, Al Hoop
Dan Kester, Bill Martin, Bethany Wirin

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Jill Petermeier
Human Resource Director
24 North Center Street
Marshalltown, IA 50158
Tel (641) 754-5704 Fax (641) 8441899
jpetermeier@ci.marshalltown.ia.us

To: Civil Service Commission

From: Justin Nickel, Public Works Director
Jill Petermeier, Human Resource Director

Re: Certified Hire List

Position: Storm Water Coordinator

After reviewing all applicants and their qualifications, the following person was tested and considered to best meet the qualifications for the above listed position:

Joel Chandler (244)
Shawn Gymer (230)
Cody Feldmann (230)

This list shall be valid for a period not to exceed October 18, 2018.

Date List Certified by Civil Service Commission:

October 18, 2017

Mary Stevens, Civil Service Commission Chair

Attest:

Shari Coughenour, Clerk of the Commission

the City of Marshalltown

Jill Petermeier
Human Resource Director
24 North Center Street
Marshalltown, IA 50158
Tel (641) 754-5704 Fax (641) 754-5704
jpetermeier@ci.marshalltown.ia.us

To: Civil Service Commission

From: David Rierson, Fire Chief
Jill Petermeier, Human Resource Director

Re: Firefighter New Hire List

After reviewing all applicants and their qualifications, the following persons were tested and considered to best meet the qualifications for the above listed position and are ranked as follows:

Travis Hurley	147.4/166
Duane Hatfield	138.6/166
Cole White	131.6/166
Shelly Tuttle	116.2/166
Jordon Schmitz	110.4/166

This list shall be valid for a period not to exceed 10/18/18

Certified by Civil Service Commission on 10/18/2017

Mary Stevens, Civil Service Commission Chair

Attest:

Shari Coughenour, Clerk of the Commission

the City of Marshalltown

James L. Lowrance, Mayor
Jessica Kinser, Administrator
Diana Steiner, Finance Director
24 North Center Street
Marshalltown, IA 50158-4911
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FINANCE DEPARTMENT

October 17, 2017

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

From: Diana Steiner

Re: Purchasing Card Policy and Procedures

Policy Issue: Council is required to approve new policies

Recommendation: Staff recommends approving the new policy.

Background: Currently the existing Purchasing Policy contains information related to the Purchasing Cards. This information has now been moved into its own separate policy. If credit card vendors change it will be easier to update this 2 page document than the larger Purchasing Policy. For some staff, the purchasing card is the only type of procurement they are involved with, so a shorter policy is beneficial.

Budget Impact: None.

Attachment: Purchasing Card Policy and Procedures

cc: Jessica Kinser, City Administrator

City Council
Leon Lamer, Mike Gowdy, Joel Greer, Al Hoop
Dan Kester, Bill Martin, Bethany Wirin

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#2017-____

RESOLUTION APPROVING PURCHASING CARD POLICY AND PROCEDURES FOR THE CITY OF MARSHALLTOWN

WHEREAS the City of Marshalltown, Iowa wishes to create a separate purchasing card policy, rather than including it within the larger purchasing policy, and

WHEREAS, any future revisions needed to be made to the credit card policy will be revised more easily than revising the entire purchasing policy, and

WHEREAS, the purchasing card may be the only purchasing method used by some employees, so a shorter policy is more beneficial; and

WHEREAS, it is desired that the City Department Directors and supervisors will monitor and approve transactions made by cardholders and ensure that policies and procedures are followed, and

WHEREAS the council finds that adopting this policy is in the best interest of the City of Marshalltown, Iowa.

THEREFORE, IT IS HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA: to adopt the policy for the Purchasing Card and Procedures.

Passed this 23rd day of October, 2017, and signed this ___ day of October, 2017.

CITY OF MARSHALLTOWN, IOWA

_____

James L. Lowrance, Mayor

ATTEST:

_____

Shari L. Coughenour, CMC, City Clerk

CITY OF MARSHALLTOWN PURCHASING CARD POLICY AND PROCEDURE MANUAL

Title: **FINANCIAL POLICY**	Date of Version: **OCTOBER XX, 2017**
Section: **PURCHASING CARD POLICY**	Resolution No.: **2017-**

The purpose of a purchasing card program is to provide an efficient, cost-effective method of purchasing and paying for small-dollar as well as high-volume, repetitive purchases. This type of program is designed as an alternative to the traditional purchasing process reducing the volume of purchase orders, invoices and checks processed. Purchasing cards can be used when the dollar amount does not require a purchase order (less than $5,000). Benefits of using the purchasing card program include:

- Simplifies and makes more convenient purchasing without a purchase order
- Expedited delivery of goods
- Expanded list of merchants from whom purchases can be made
- Reduces amount of payments made to individual vendors
- Increased management information of purchases and personnel making purchases
- Allows purchasing dollar limits
- Vendors receive expedited payments and reduced paperwork
- Eliminates reimbursements from Petty Cash
- Credit card vendor may provide a reward program based on amount charged.

Each department will determine how many purchasing cards will be issued and monitor activity and assign accounting numbers. Analysis by cardholder, vendor, or volume can be retrieved directly over the Internet. Each issued card will include the individual's name along with the City's name. The Sales Tax Exemption number will be furnished to the cardholder and should be used whenever possible (exception for travel expenses). Each department shall bear all costs associated with the use of the card. The Finance department shall solicit competitive bids for the selection of and terms for the use of a purchasing card for City use. A written agreement with the successful bank will include fees, rebates, and processing procedures.

Spending limits for each cardholder on a cycle basis, shall be negotiated between the Department Director and the Finance Department.

Each employee issued a purchasing card will be required to sign an affidavit acknowledging responsibility for the safe keeping and proper use of the card. Upon employee termination, both voluntarily or due to disciplinary action, the HR Director will collect the purchasing card and return to the Finance Department. The Finance Department will cancel the card and close the employee's account..

Any card may be withdrawn from the program for misuse, which shall include, but is not limited to periodic audits for card activity and retention of sales receipts and documentation of purchases.

Lost or stolen cards must be reported to the credit card company immediately and the Finance Department. The card will be cancelled and a new card will be sent to the Finance Department. Any cost associated with the replacement of cards will be bore by the responsible department.

The detailed sales receipt for each transaction shall be submitted to the Finance Department. All receipts must be approved by the Department Director/Supervisor and the appropriate account number assigned. Some credit card "swipe machines' only indicate account number and total amount, in these situations, the cash register detailed receipt is also required. The reader of the receipt should be able to tell exactly what was purchased.

Purchases using the purchasing card may be made by telephone, fax or secure Internet sites. Precautions should be made in all cases to insure security and protection from theft or unauthorized use. Each transaction should reflect the appropriate purchasing card number, signature of user and detailed invoices (receipts) which should be forwarded to the Finance Department. Request a receipt with each shipment or with the item to be picked up. If ordering on the internet, print your order confirmation.

CREDITS/DISPUTED ITEMS AND CHARGES

The handling of disputed charges and unauthorized purchases will be the responsibility of the department. Problems with a purchased item or billing resulting from use of the purchasing card should be resolved with the supplier or merchant that provided the item. In most cases, disputes can be resolved directly between the cardholder and the supplier.

The supplier or merchant should issue credit for any item that has been discussed and agreed to for return and a Returned Goods authorization number from the supplier should be given. If the department cannot reach resolution with the merchant, write a formal letter within 60 days of the date the charge first appeared on the statement and forward it to finance. Finance will then dispute the item to the credit card disputes department.

No cash advances shall be allowed with the purchasing card.

REWARD PROGRAM, IF AVAILABLE

The Finance Department will redeem rewards and allocate to the departments based on their credit card purchases.

the City of Marshalltown

James L. Lowrance, Mayor
Jessica Kinser, Administrator
Diana Steiner, Finance Director
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Tel - (641) 754-5760
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FINANCE DEPARTMENT

October 17, 2017

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

From: Diana Steiner DS

Re: Capital Assets and Depreciation Policy

Policy Issue: Council is required to approve changes to policies

Recommendation: Staff recommends approving the updated policy.

Background: This policy has been updated to incorporate the planning for capital assets and improvements. It outlines the planning process and what should be included. Projects included in the Capital Improvements Plan (CIP) will be primarily items that meet the fixed asset thresholds identified in this policy and have a useful life of more than 1 year. The exceptions to this would be projects identified in funds 030 or 031 which are related to the City's Capital Improvement Tax Levy. These items may not meet the definition of a capital asset.

Budget Impact: None.

Attachment: New Proposed Policy for Capital Assets & Depreciation Policy

cc: Jessica Kinser, City Administrator

City Council
Leon Lamer, Mike Gowdy, Joel Greer, Al Hoop
Dan Kester, Bill Martin, Bethany Wirin

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#2017-____

RESOLUTION APPROVING CAPITAL ASSETS AND DEPRECIATION POLICY FOR THE CITY OF MARSHALLTOWN

WHEREAS the City of Marshalltown, Iowa wishes to update the existing capital assets and depreciation policy; and

WHEREAS, the updated policy includes the planning and budgeting process of capital assets and improvements, and

WHEREAS, the Finance Department will follow the policy for capitalization and depreciation when preparing the Comprehensive Annual Financial Report (CAFR), and,

WHEREAS the council finds that adopting this policy is in the best interest of the City of Marshalltown, Iowa.

THEREFORE, IT IS HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA: to adopt the updated policy for Capital Assets and Depreciation.

Passed this 23rd day of October, 2017, and signed this ___ day of October, 2017.

CITY OF MARSHALLTOWN, IOWA

_____

James L. Lowrance, Mayor

ATTEST:

_____

Shari L. Coughenour, CMC, City Clerk

Overview

The City of Marshalltown wishes to establish accounting control and accountability for the City's assets. The Finance Department is the central accounting locale for all audited fixed assets. Assets under this classification follow specific accounting rules and are subject to annual audit requirements. The accounting and reporting policies of the City conform to generally accepted accounting principles (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles, and will follow the GAAP hierarchy as noted in GASB 76. Any change to these principals and hierarchy will supersede all financial reporting requirements referenced with this policy

In order to fund the costs of capital outlays and improvement needs, a three to five-year plan is developed during budget season and is referred to as the Capital Improvement Plan (CIP).

Capital Assets Definition

Capital assets are real or personal property that have a value equal to or greater than the capitalization threshold for the particular classification of the asset and have an estimated life of greater than a single reporting period. They include: land, land improvements, buildings, building improvements, machinery and equipment, vehicles, infrastructure, leasehold improvements, works of art and historical treasures, intangible assets, and construction in progress (excluding projects from outside developers). A capital asset is to be reported and, with certain exceptions, depreciated in government-wide statements. In the government-wide statements, assets that are not capitalized are expended in the year of acquisition.

Infrastructure assets are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and that are normally stationary in nature. Examples include roads, bridges, tunnels, drainage systems, water systems, and dams. Infrastructure assets do not include buildings, drives, parking lots or any other examples given above that are incidental to property or access to the property.

Inventory Records

Completeness and accuracy of inventory records should be ensured through physical counts, review of purchase records, prior inventory count records, listings maintained by other agencies, and other methods deemed necessary.

An inventory of all capital assets that meet or exceeds the City's threshold limits shall be maintained. Each inventory record should include: description, year of acquisition, method of acquisition (e.g., purchase, donation, etc.), funding source, cost or estimated cost, salvage value, and estimated useful life. The inventory record will also need to identify the function(s) that use the asset. The inventory of assets will be centrally maintained through the Finance Department.

Establishing and Setting the Threshold Levels for Recording Capital Assets

GASB gives the following authoritative definition for state and local governments: The term capital assets includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Estimated Useful Life - An asset must have an estimated useful life greater than one reporting period to be considered for capitalization and depreciation. Assets that are consumed, used-up, habitually lost or worn-out in one year or less should not be capitalized.

Estimated useful life means the estimated number of months or years that an asset will be able to be used for the purpose for which it was purchased. In determining useful life, the City should consider the asset's present condition, use of the asset, construction type, maintenance policy, and how long it is expected to meet service demands.

Asset Cost - The City does not need to capitalize every asset with a useful life greater than one year. To do so is an unnecessary burden and will not materially affect financial results. The table listed below will be used in determining the dollar thresholds to use for tracking the City's capital assets. The capitalize and depreciate column will be audited on an annual basis as part of the external auditors fieldwork.

Capitalize and Depreciate Thresholds

Land	$1 - Capitalize only
Land Improvements	$5,000
Building	$5,000
Building Improvements	$5,000
Machinery and Equipment	$5,000
Works of art and historical treasurers	$5,000
Infrastructure – based on total project cost	$50,000
Sanitary Sewers & Lift Stations	$50,000
Construction in Progress	Capitalize only

Associated Debt - A final criteria the City must consider is associated debt. The City should carefully consider the merits of capitalizing assets purchased with debt proceeds. Doing so may minimize the potential of negative net assets being reported in the statement of net assets.

Recording Land, Rights of Way and Easements:

Land:

Land is to be capitalized but not depreciated. It is recorded at historical cost and remains at that cost until disposal. If there is a gain or loss on the sale of land, it is reported as a special item in the statement of activities. All land will be capitalized unless the City plans to immediately sell it instead of putting it to use.

The following items should be included as part of the cost of land: purchase price or fair market value at the time of the gift; commissions; professional fees (title searches, legal, appraisal, etc.), grading, removal, relocation, or reconstruction of property of others (railroad, telephone and power lines); interest on mortgages accrued at date of purchase; accrued and unpaid taxes at date of purchase; other costs incurred in acquiring the land. All land will be capitalized, regardless of cost, unless it is saleable land (land that the City has plans to sell instead of using).

Rights of Way (ROW)

ROW costs will be booked at the time of the project. If ROW costs are known at the time of the project, those values will be set up based upon actual costs. If the actual cost is not

available, a cost per square foot will be determined by using an assessor's valuation of bare agricultural land in the vicinity.

Easements
An easement is an interest in land owned by another that entitles its holder to a specific limited use or enjoyment (right to use the land). The City has no ownership interest in the property associated with easements across private property, only a right to access the property for the stated use (i.e. water lines, sewer lines, etc). Therefore, easements are not reported in the financial statements.

Recording Land Improvements
Land improvements consist of betterments, other than buildings, that ready land for its intended use. A few examples include retaining walls, parking lots, sidewalks, outdoor lighting, fencing/gates, and landscaping. Land improvements can be further categorized as non-exhaustible and exhaustible.

Non-Exhaustible - Expenditures for improvements that do not require maintenance or replacement, expenditures to bring land into condition to commence erection of structures, expenditures for improvements not identified with structures, and expenditures for land improvements that do not deteriorate with use or passage of time are additions to the cost of land and are generally not exhaustible and therefore not depreciable. The portion of the cost attributable to nondepreciable land improvements should be reported with other assets not being depreciated, such as land and construction in progress in the Comprehensive Annual Financial Report (CAFR).

Exhaustible - Other improvements that are part of a site, such as parking lots, landscaping and fencing, are usually exhaustible and are therefore depreciable. Depreciation of site improvements is necessary if the improvement is exhaustible. Other items include: fencing, gates, landscaping, outside sprinkler systems, athletic fields, golf courses, septic systems, stadiums, swimming pools, tennis courts, fountains, retaining walls, bleachers, soccer fields, recreational lighting, parking lots, sidewalks, bus ramps, etc.

Recording Buildings
Buildings should be recorded at either their acquisition cost or construction cost. The cost of new construction should be carefully evaluated. Usually projects consist of major components such as land, land improvements, building construction (including professional fees and permits), furniture, fixtures and equipment. The various components should be broken out when setting up the initial building construction project. The components of the building itself (heating/air conditioning, carpet, windows etc.) should be included in the initial cost of the building.

Recording Building Improvements
Building improvements that extend the useful life of the building by more than 25% should be capitalized. Examples of building improvements include major roofing projects that tear the original roof down to the joints or peak a flat roof, major energy conservation projects, or remodeling and replacing major building components. Normal maintenance and repair projects like re-shingling or re-tarring a roof will be expensed. The inventory will need to include a project description, the year completed, funding source and dollar amounts. Only those projects that meet the capitalization threshold need to be included.

Recording Equipment and vehicles:

Assets such as furniture, shop equipment, lawn equipment, computers, machinery, and other equipment that meet the threshold levels should be identified and inventoried. Some assets, individually, may fall below the capitalization threshold but may be purchased in large quantities by the governmental entity. Examples include library books, textbooks and computers.

Library Books

Library books are considered to have a useful life of more than one year. They are considered capital assets and are depreciable. The collections will be grouped based on fiscal year purchase and set up in the aggregate. Periodicals will be excluded from the annual purchase cost. This category will be included with Machinery and Equipment on the financial statements.

Computer Equipment

Computers will be excluded if they individually cost less than the threshold limit. If the dollar amount exceeds the limit, those assets will be capitalized and depreciated.

Vehicles

Vehicles should be identified, inventoried, and depreciated if they exceed the threshold limit. When setting up the initial costs of the vehicle, lettering will be added to the cost of the vehicle. In addition, for the police department; the cost of the sirens, light bars etc. will be included as part of the cost of getting the car into service. In the case of moving existing sirens etc, that cost will be included as part of the initial cost associated with new purchases.

Leased Equipment

Equipment should be capitalized if the lease agreement is non-cancelable **and** meets any one of the following criteria:

* The lease transfers ownership of the property to the lessee by the end of the lease term.
* The lease contains a bargain purchase option.
* The lease term is equal to 75 percent or more of the estimated economic life of the leased property.
* The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90 percent of the fair value of the leased property.

Leases that do not meet any of the above requirements should be recorded as an operating lease in the financial statements.

Recording Works of Art and Historical Treasures

Works of art, historical treasures, and similar assets should be recorded at historical costs if the dollar amount exceeds the capitalization threshold or fair value at date of donation (estimated if necessary) whether they are held as individual items or in a collections.. Depreciation is not required for collections or works of art that are inexhaustible. Exhaustible collections or individual items whose useful lives are diminished by display or educational or research applications, should be depreciated over their estimated useful lives.

Recording Intangible Assets
An intangible asset is a non-physical asset that has a useful life of greater than a single reporting period. Some examples are trademarks and software developed for internal use. Depending on the type of intangible asset, recognize the asset at fair value or cost and amortize over its expected useful life

Recording Infrastructure Assets -Determining Historical Cost or Estimated Historical Cost
As most new infrastructure construction is associated with a project, with certain funds set aside based on the project, infrastructure items will be evaluated based on the total cost of the project. Any project with a total cost that meets the threshold for infrastructure should be capitalized, with the council date of acceptance as the acquisition date. If a project includes more than one type of infrastructure, each part of the project should be set up. In addition to the actual construction costs, engineering fees and other incidental expenses should be added into the project cost. If engineering costs cannot be determined for each segment, then the costs should be prorated to each segment based on the segment's percent of the overall project (excluding costs that will be allocated).

If ownership of infrastructure associated with land, such as roads, sewers etc is unclear, the government with primary responsibility for managing the asset should report the asset.

Streets, roads and other components
The City will include frontage roads and alleys as part of the street & roads network if they exceed the dollar threshold. Within this category, the original project will include costs associated with curb and gutter. Roads will be broken down by the following types: seal coat, gravel, concrete, asphaltic concrete and brick or stone. Sidewalks constructed on private property will be excluded from the total cost of the project.

Bridges
Bridges will be a network of its own and broken down into vehicular and pedestrian subsystems. The cost of the initial project will include the sidewalk and guardrails associated with the bridge. The bridges will be further broken down into the classifications listed in the class lives schedule.

Sidewalks
Although the City does own the sidewalks that are on city ROW, private residents are responsible for maintaining them; therefore the City will not be capitalizing sidewalks as an infrastructure asset. Other sidewalks associated with property owned and maintained by the City will be classified as a land improvement and subject to the category threshold limits of that class.

Street Signs
The street department installs the street signs after the project is complete. The cost of the signs is not part of the construction costs. Based upon the above criteria, the City will not be capitalizing street signs.

Street Lighting
Alliant Energy owns most of the streetlights except the decorative lights on Main Street, lights on bridges and some parking lot lights. Streetlights included in any project that meets the capitalization threshold will be capitalized as a part of that project.

Traffic Lights
Traffic lights will be evaluated by intersection and all intersections that meet the infrastructure threshold will be capitalized.

Storm Sewers
Detention ponds and other collection systems will be kept separate., Storm sewer projects often involve assets under different departments, such as replacing the street over the sewer that is being worked on. A project that involves replacing a section of storm sewers also included replacing the street that must be torn up. The entire project meets the capitalization threshold, but the street portion does not. The street portion will still be set up as a separate asset. The exception to this would be if the street is not improved by this process or is made worse; in this case the entire cost of the project would be under the sewer asset.

Bike Paths
The assets should be set up by project with the entire cost included in one asset. This will include benches, receptacles, engineering costs, etc, included in the initial project costs. They will not be set up separately with a parent number because this detail is not necessary in this case. Costs associated with the replacement of the benches, receptacles etc will be expensed in the year acquired.

Other infrastructure
* Obtain a description/inventory of the asset.
* The initial capitalization amount should be based on historical cost. If determining historical cost is not practical because of inadequate records, estimated historical cost may be used.

Recording Sanitary Sewers and Lift Stations
Capital assets in this category will be further broken down into the following classifications: sanitary sewers and lift stations. If the sanitary sewer and/or lift station is part of a project, whether the City or a private developer finances it, that has a total cost of $50,000 or more, it/they will be capitalized.

Recording Construction in Progress
Construction in progress that is financed by the City should be capitalized and not depreciated. It should be reported with land and other non-depreciating assets at the government-wide level. Unspent debt proceeds from capital assets related debt should be reported in the net assets section of the statement of net assets as "restricted for capital projects."

Capital Asset Donations
GASB Statement No. 33, Accounting and Financial Reporting for Non-Exchange Transactions, defines a donation as a voluntary non-exchange transaction entered into willingly by two or more parties. Both parties may be governments or one party may be a nongovernmental entity, including an individual. Donated capital assets should be capitalized at the fair market or appraised value of the asset at the date it was donated.

Real estate
All gifts of real estate must have council approval prior to title transferring. Contributed capital assets are valued at their appraised or estimated fair market value on the date donated.

Developers
Private developers will install infrastructure that will be given to the City. The acquisition date will be the date the council accepts the development. The developer must give the City the following contract item amounts to correctly capitalize each component of the development into the appropriate classification.

- Land or rights of way cost, including square footage
- Breakdown of the quantity and cost of the following components of the project:
  - Storm sewer
  - Lift stations
  - Sanitary sewer
  - Water mains
  - Street, curb and gutter
  - Traffic signals
  - Bike paths
  - Street lights
- Engineering costs

The Engineering Department will be responsible for obtaining this information from the developer.

Obtaining an Asset's Cost or Acquisition Value
Capital assets should be reported at historical cost and should include the cost of freight, site preparation, architect and engineering fees, etc. If something other than cash is used to pay for the asset, then the fair-market value of the non-cash payment or consideration determines the asset's cost or acquisition value. When the value of the consideration paid can't be determined, the asset's fair-market value determines its cost.

With few exceptions, an asset's cost should also include necessary costs incurred to place the asset in service. Costs include the invoice price plus incidental costs (insurance during transit, freight, capitalized interest as described earlier, duties, title search, registration fees, and installation costs).

Capitalized Interest
Per authoritative literature interest on general long-term debt generally should not be allocated to functions or programs as a direct expense. Therefore, unless the debt is expected to be retired by the enterprise fund, it is considered general long-term debt, and construction-period interest should not be included in the cost of the capital assets constructed.

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period.

Repairs and Maintenance

The following table will determine if maintenance or repair should be capitalized or expensed. With respect to asset improvements, costs over $5,000 ($50,000 for infrastructure) should be capitalized if:

1. The estimated life of the asset is extended by more than 25%, or
2. The cost results in an increase in the capacity of the asset, or
3. The efficiency of the asset is increased by more than 10%, or
4. Significantly changes the character of the asset, or
5. In the case of streets and roads – if the work done impacts the "base" structure.

Otherwise the cost should be expensed as repair and maintenance.

Maintenance costs allow an asset to continue to be used during its originally established useful life. Maintenance costs are expensed in the period incurred. Preservation costs generally extend the useful life of an asset beyond its original estimated useful life, but do not increase the capacity or efficiency of the asset. Preservation costs are capitalized and depreciated if it extends the original estimated life by more than the assigned percent listed above.

A change in capacity increases the level of service provided by an asset. For example, additional lanes could be added to a road or the weight capacity could be increased. A change in efficiency maintains the same service level, but at a lower cost. For example, an electric generating plant could be reengineered so that it produces the same megawatts per day using less fuel.

The following improvements will be considered maintenance and not capitalized: tuckpointing, roof repair or replacement (unless it extends the life of the building, such as going from a flat roof to a pitched roof), window replacement (unless replaced with energy efficient windows), repainting, epoxy repair, re-carpeting, etc.

Depreciation

Definition

In accounting terms, depreciation is the process of allocating the cost of tangible property over a period of time, rather than deducting the cost as an expense in the year of acquisition. Generally, at the end of an asset's life, the sum of the amounts charged for depreciation in each accounting period (accumulated depreciation) will equal original cost less salvage value. Good accounting and financial management practices require that a government entity take both the cost expiration and the declining value of an asset into consideration. The cost expiration of a government entity's assets must be recognized if the cost of providing services is to be realistically reported. Also, the decline in the value of those assets must be considered if the government entity's net assets are to be stated correctly.

Information Needed to Calculate Depreciation

To calculate depreciation on a capital asset, the following five factors must be known:

* the date the asset was placed in service
* the asset's cost or acquisition value
* the asset's salvage value
* the asset's estimated useful life, and
* the depreciation method.

Asset's Salvage Value

The salvage value of an asset is the value it is expected to have when it is no longer useful for its intended purpose. In other words, the salvage value is the amount for which the asset could be sold at the end of its useful life. This value can be based on (1) general guidelines from some professional organizations such as GFOA, ASBO, etc., (2) information from other governmental entities, (3) internal experience, or (4) professionals such as engineers, architects, etc. Since the City normally keeps assets until there is not a remaining value, due to being obsolete, scrapped or junk, most equipment and vehicles should have a zero salvage value. In most cases, it is probable that many infrastructure assets will have no residual value, given the cost of demolition or removal.

Asset's Estimated Useful Life

Estimated useful life means the estimated number of months or years that an asset will be able to be used for the purpose for which it was purchased. In determining estimated useful life, a government should consider an asset's present condition, use of the asset, construction type, maintenance policy, and how long it is expected to meet service and technology demands. Useful lives should be based upon the government's own experience and plans for the assets. Although comparison with other governments or other organizations may provide some guidance, property management practices, asset usage, and other variables (such as weather) may vary significantly between governments.

It is difficult to come up with a "laundry list" of estimated useful lives for equipment when condition and usage are a factor. Let's take for example a city bus. A diesel bus is expected to last 250,000 miles. One city could put 250,000 on that bus in seven years, while another city will take 10 years. Therefore, the City has created it's own suggested useful lives table developed from using the above methods. This table can be periodically revised by city staff ; therefore it is not included as part of this policy, but will be maintained by the Finance Department

Depreciation & Convention Methods Used to Calculate an Asset's Depreciation

The City will use the straight-line method, which is the simplest and most commonly used for calculating depreciation. It can be used for any depreciable property. Under the straight-line depreciation method, the basis of the asset is written off evenly over the useful life of the asset. The same amount of depreciation is taken each year. In general, the amount of annual depreciation is determined by dividing an asset's depreciable cost by its estimated life. The total amount depreciated can never exceed the asset's historic cost less salvage value. At the end of the asset's estimated life, the salvage value will remain. For example, a $12,000 copier is placed in service on March 16, 2017. It has an estimated life of five years and a salvage value of $2,000. The depreciation calculation for the straight-line method would be:

Original cost	$12,000
Salvage value	2,000
Adjusted basis	$10,000
Estimated life	5
Depreciation per year	$ 2,000

To avoid the complications of depreciating each asset from the specific date on which it was placed in service, GAAP supports guidelines that assume various assets are placed in service

or disposed of at designated dates throughout the year. These guidelines are called averaging conventions.

It is recommended that governmental entities use the full-month convention, therefore the City of Marshalltown will use this convention. Under the full-month convention, property placed in service at any time during a given month is treated as if it had been placed in service on the first day of that month. This allows depreciation to be taken for the entire month in which the asset is placed in service. If the property is disposed of before the end of the estimated useful life, no depreciation is allowed for the month of disposition.

Library books will use the straight line – half-year convention method of depreciating. Under this method of depreciating, the total cost for the year will have an acquisition date on the 1st day of the 7th month of the fiscal year.

Reporting Depreciation Expense in the Financial Statements

For general capital assets, depreciation is reported only on government-wide financial statements. Depreciation expense is reported on the Statement of Activities. Depreciation for assets specifically identified with specific functions is to be included in the direct expenses of those functions. Capital assets that serve essentially all functions are reported on a separate line or reported as part of the general administration (or its counterpart) function. If depreciation is reported as a separate line item, the face of the statement must clearly indicate that this line item excludes depreciation expense charged to functions.

City hall will be classified in the general government category and the associated depreciation expense will not be divided amongst the various departments that are housed within.

Depreciation expense for general infrastructure assets should not be allocated to the various functions. It should be reported as a direct expense of the function (for example, public works) that the reporting government normally associates with capital outlays for, and maintenance of, infrastructure assets or as a separate line in the statement of activities.

Disposal of Capital Assets

All assets included in this policy must be taken to Council for approval prior to disposition. The report to Council will include the method of disposal whether it is for sale, obsolete, junked, traded, or other disposal reason.

When an asset is sold, a gain or loss must be recognized in the annual report when:

* Cash is exchanged and the amount paid does not equal the net book value of the asset.
* Cash is not exchanged and the asset is not fully depreciated or has a residual value.

A gain or loss is not reported when:

* Cash exchanged equals the net book value and the asset does not have a residual value.
* Cash is not exchanged and the asset is fully depreciated and has no residual value.

Acquisition, Disposal and Transfer Forms

Special forms have been created for the acquisition of capital assets and infrastructure, in addition, to disposal of the capital assets. Forms will need to be completed for the following circumstances:

* All acquisitions whether it was purchased, donated or constructed will have the appropriate acquisition form completed by the receiving department and signed by the department head or other authorized personnel. The only exception to this is if the department is receiving an asset from another department and then the rules for transfers will apply.
* All dispositions of capital assets will have a disposition form completed by the department having ownership of the asset and will be signed by the department head or other authorized personnel of that department.
* A transfer form will be completed by the department transferring the asset and signed by the appropriate personnel.

The forms will be maintained by the Finance Department.

Reporting Capital Assets in the Audited Financial Statements

Capital assets and the associated accumulated depreciation are reported in the Statement of Net Assets. Accumulated depreciation will be reported separately. Capital assets will be reported in greater detail by major class of asset (for example, infrastructure, buildings and improvements, machinery and equipment etc).

Insurance Records

The City will maintain insurance records in conjunction with the fixed assets. It is the responsibility of each department to notify the Finance Department concerning insurance coverage. Coverage, when applicable, must be added to new equipment prior to use. Reference the insurance guidelines procedures to see current deductibles and items to insure.

Record Retention

The Finance Department will keep individual asset detail associated with the capital assets that meet or exceed the city's threshold limits while an asset is current. Individual asset detail records may be disposed three years after an asset's disposal date. All fiscal year end reports can be disposed three years after the audit has been finalized unless grant provisions require a longer retention period. The recommendations from the "Record Retention Manual for Iowa Cities" will supersede any time periods covered in this paragraph if their retention period exceeds the time period listed.

Physical Inventories

The Finance Department or external auditors will periodically conduct a physical inventory of selected items. Assets not accounted for in the inventory shall be removed from the fixed asset records after the proper disposal procedures have been completed.

Planning for Capital Assets or Improvements

Capital project planning is an ongoing process where annually the Capital Improvement Plan (CIP) is reviewed and updated. Changing needs and priorities, emergencies, cost changes, mandates and changes in technology all require the CIP to be updated annually. The city's public facilities, streets, parks, water lines, equipment, etc., are constantly in need of repair, replacement or expansion. A growing population will require additional or updated facilities. These reasons require that the CIP

be updated to maintain the financial solidity of the community. The CIP achieves the following objectives as a component of the city's budget and financial planning process:

- Reduces the need for "crash programs" to finance the construction or capital maintenance of facilities
- Focuses attention on community goals, needs and capabilities
- Achieves optimum use of taxpayer dollars
- Guides future community growth and development
- Advance planning ensures that projects are well thought out in advance of construction
- Provides for the orderly replacement of capital expenditures
- Encourages a more efficient governmental administration as well as maintains a sound and stable financial program

The City of Marshalltown completes capital planning on a five year schedule. Projects included in the CIP are items that meet the fixed asset thresholds identified in this policy and has a useful life of more than one year. The exceptions to this would be projects identified in funds 030 or 031 which are related to the City's Capital Improvement Tax levy. Through a series of work sessions, the Council focuses on prioritizing the first year's expenditures along with identifying future needs. Once approved, the CIP outlines the City's official commitment to funding these expenditures in the budget for the upcoming fiscal year and providing a plan for funding projects or assets. Once the Council has agreed to a plan, a public hearing must be held prior to adopting the plan.

Through an election in November, 1999, the City can levy $.675/$1,000 of taxable valuation to fund improvements. A subsequent resolution designated 15% of these funds to be accumulated for large capital acquisitions.

the City of Marshalltown

James L. Lowrance, Mayor
Jessica Kinser, Administrator
Shari L. Coughenour, City Clerk
24 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5734
Fax - (641) 754-5793

CITY CLERK'S OFFICE

October 10, 2017

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

From: Anne Selness
Parks and Recreation Director

Re: Park Name Change: Assistance League Park to Turtle Park

Policy Issue: City Property - Naming Policy

Recommendation: Staff recommends approving Assistance League's request to change the name of Assistance League Park to Turtle Park.

Background: The Assistance League took over "care" of Turtle Park in the early 1970's. In honor of their commitment to Turtle Park the park was named Assistance League Park. Assistance League is now requesting that because they have no direct ownership of the park, they would like the name to reflect their appropriate relationship to the park as being "cared for by Assistance League." The park has always been referred to, by city residents, as Turtle park because of the three concrete turtles that were once located in the park. Currently, the park has one painted turtle. The new Park and Recreation Master Plan is recommending additional art pieces for Turtle Park and for each city park to have its own identity and unique amenities.

Budget Impact: None

Attachment: Yes

cc: Jessica Kinser, City Administrator

City Council
Leon Lamer, Mike Gowdy, Joel Greer, Al Hoop
Bill Martin, Dan Kester, Bethany Wirin

Marshalltown
All-America City
2012

2017-

RESOLUTION CHANGING THE NAME OF ASSISTANCE LEAGUE PARK TO TURTLE PARK BY REQUEST OF ASSISTANCE LEAGUE MEMBERS.

WHEREAS the City of Marshalltown, Iowa's Assistance League Park was originally called "Turtle Park" because of the three concrete turtles located in the park; and

WHEREAS Assistance League members are requesting to officially change the name to Turtle Park because they have no direct ownership of the park and would like the name to reflect their relationship with the park appropriately (as being cared for), and

WHEREAS the City has a Naming Policy for naming city owned parks and facilities and this change would reflect the original historical name of the Park, and

WHEREAS acceptance of this name change is in the best interest of the City of Marshalltown.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MARSHALLTOWN, IOWA:

Section 1. That the City of Marshalltown approves the change in name from Assistance League Park to Turtle Park.

Passed this 23rd day of October, 2017, and signed this day of October, 2017.

CITY OF MARSHALLTOWN, IOWA

_____

James L. Lowrance, Mayor

ATTEST:

_____

Shari L. Coughenour, CMC, City Clerk

City of Marshalltown

Commemorative Dedication and Name Application for City Owned Facilities

Applicant Information

Name: Assistance League of Marshalltown

Address: P.O. Box 3, Marshalltown

Phone: no phone

Email: alofmarshalltown@gmail.com

My Recommendation is for:

- ☐ Naming a New Park or Recreation or other City Facility
- ☑ Renaming Existing Park or Recreation of other City Facility
- ☐ Naming or Renaming a Portion of New of Existing or other City Facility

Proposed Name: Turtle Park

cared for by The Assistance League of Marshalltown

Location and Property Description: _____

Current Name of Park or Facility (if applicable): Assistance League Park

Classification of Proposed Name (Check all that apply):

- ☒ Historical Significance to Location *(e.g. historical event, landmark, person, or group of major significance to region/location)*
- ☑ Commonly Recognized by Neighbors or Residents
- ☐ Compliments the Theme of the Location, Neighborhood or Surrounding Area
- ☐ Natural Phenomena of Site *(e.g. rivers, creeks, terrain, mountains, etc.)*
- ☐ Horticultural *(e.g. trees, plants, flowers, or other horticultural features of area)*
- ☐ Deceased Individual *(deceased for at least 3 years and has long standing affiliation with City of 10 years or more)*
- ☐ Living Individual *(requires long-standing affiliation with City of 10 years or more)*
- ☐ Group or Organization *(requires long-standing affiliation with City of 10 years or more)*
- ☐ Donation or Sponsorship
- ☐ Other: _____

Please describe the reason(s) in support of the proposed name or renaming of this park or City facility.
(If more room is needed, please attach separate sheet and write "See Attached" below):

Since Assistance League of Marshalltown has no direct ownership interest in the park we would like the name to reflect our relationship appropriately for neighbors & residents of Marshalltown

The naming or renaming of a park or recreation facility or other City facility will be considered only through this application process. Incomplete, illegible and/or fraudulent applications will not be considered. The City of Marshalltown reserves the right to verify the identity of the Applicant submitting this application to ensure its validity.

The Marshalltown City Council will have the final decision as to the naming/renaming of a park and recreation facility or other City facility and reserves the right to reject any and all proposed names and/or applications submitted for consideration.

Signature of Applicant: [signature] Date of Submission: 10/4/17

Return Completed Application Packet To:

POLICY FOR THE NAMING, DEDICATION, AND SPONSORSHIP OF CITY FACILITIES AND ACCEPTANCE OF DONATIONS

POLICY PURPOSE

This Policy establishes a process and criteria for the consideration of requests by City of Marshalltown resident(s), business owner(s) or property owner(s) for the naming or renaming of City facilities.

POLICY STATEMENT

It is the policy of the City to provide a process for consideration of the naming and renaming of City owned facilities located within and without the City limits. In general, named facilities should only be renamed in exceptional circumstances. In addition, the following names should be avoided:

- Cumbersome, corrupted or modified names, profane, discriminatory or derogatory names relating to age, race, religion, creed, national origin, sex, color, marital status, disability, sexual orientation, political affiliation or other similar categories.
- Names that cause confusion due to duplication or that sound too similar to existing named locations within the City or surrounding areas.
- Names of companies whose business is substantially derived from the sale of alcohol, tobacco, firearms, pornography, and/or other practices considered unsuitable or inappropriate.
- Names of appointed or elected local officials currently in office or current City employees.
- The re-use of former facility names other than for a reconstruction of the same facility in the same location.
- Names that would result in the overt commercialization of City facilities.
- Names should not be overly recognized, either within the City or region. Only one facility, park, or street may be named in honor of an individual.

Renaming a facility, however, is appropriate when:

The criteria set forth in Section III of this Policy are met;
There is a valid reason for renaming the facility; and
An appropriate level of community support exists.

The type, size, font, and placement of plaques, monuments and signs installed or placed at City facilities shall be at the sole discretion of the City. The costs of plaques, monuments, and replacement of signs resulting from, or done in conjunction with the dedication or commemorative renaming of a facility, will be borne by the individual, group, or organization requesting the name change, if any.

Plaques, benches, trees, and other donated objects are not intended to be a place of worship or an official gathering place.

It is the further policy of the City to accept the donation of equipment and materials and the

5. The Committee shall review the Application and staff report submitted by the Director and shall make a recommendation to the City Council to approve, modify, or deny the Application. All decisions with respect to the renaming of a City park, recreation or other City facility will be at the discretion of the City Council, which shall determine whether a City park or recreation facility or portion thereof should be renamed.

C. Naming/Renaming Portions of a City Park or Recreation Facility. The process for naming or renaming an area within an existing named park or recreation facility shall be as follows:

1. The process specified in Subsection I.B, above, shall be followed.
2. Areas within a City park or recreation facility may be named or renamed in honor of a deserving or outstanding individual, group, or organization. In selecting such individuals, groups, or organizations, the criteria specified in Section III of this Policy, entitled "Criteria to be Used in Naming All City Facilities," shall be followed.
3. Names of individuals, civic, fraternal, veterans, or other groups who have donated land, provided significant funding, property, or equipment to the City may be considered for area dedications under the provisions of Section IV of this Policy, entitled "Donations and Sponsorships."
4. Plaques or other appropriate types of markers may be used when a park or an area within a park is named or renamed. Memorials depicting an individual's, group's, or organization's accomplishments may be marked with plaques.
5. The costs of plaques, monuments, and replacement of signs resulting from, or done in conjunction with the dedication or commemorative naming/renaming of an area within a park will be borne by the individual, group, or organization requesting the name.

II. Naming Criteria for All City Facilities.

Priorities to be considered in naming all City facilities, including parks and recreation facilities (in order of importance) shall be as follows:

A. Historic Names. Names of historic events, groups, organizations, or persons at the local, regional, or national level of major significance with special consideration given to Marshalltown's own history.

B. Places and Feature Names.

1. **Recognizable area or neighborhood, e.g. "Browns Valley area."** Names that aid in locating a facility are acceptable. If the facility is located on a park or school site, the facility need not share the name of the park or school site.

2. **Assumed Names.** Assumed names should be used only if the area has been known by that assumed name for an extended period of time, e.g. the "Fairmont" area. The existing name of a facility should not be changed merely for the sake of change.

3. **Theme Names.** If a facility is located in an area with a specific theme, due consideration should be given to that theme.

4. **Natural Phenomena.** Natural phenomena, such as rivers, creeks, and terrain.

property or item to be donated. Consideration shall include an analysis of the make, model, and proposed location of the item or equipment to be donated. Donations of materials, equipment, or funding up to a value of ten thousand dollars ($10,000) may be approved and accepted by the director of the appropriate City department pursuant to this policy, subject to the City Administrator's prior consent.

Proposed donations having a value in excess of ten thousand dollars ($10,000) shall be forwarded to the City Council for consideration and acceptance.

Donations involving modifications to existing City facilities that will have a significant visual, functional, or land use impact may, at the City Administrator's discretion, be referred to appropriate Department staff for a report on such impacts and a recommended course of action, if any.

The City will assume ownership, control, and maintenance of any donated property or item unless the conditions of acceptance, as determined by the City, provides otherwise. The City shall not be obligated to repair or replace any donated property or item that is damaged or destroyed for any reason, such as by vandalism or theft or, in the case of live plants, if they die. Further, unless the conditions of acceptance, as determined by the City, provide otherwise, the City will decide when changes shall be made to any City facility, with no assurance that a donated item will be retained. The City reserves the right to remove and/or relocate any donated item at any time. However, if a donated item(s) needs to be removed, the City will make every reasonable attempt to relocate the item(s), if a need for such item(s) exists at another City facility.

B. Naming Opportunities.

City facilities may be named in honor of an individual, group, organization, association, company, or business that has been instrumental in acquiring sites either by donation of land or money (enough to purchase the entire site) or who has donated the amount of land or money needed to complete development of a site. A lesser donation may be honored by an "area" dedication (see Subsection I.C, above). A land developer's donation may similarly be honored by an "area" dedication. However, the developer's name (or the developer's business name) shall not be used in the naming of any City park or recreational facility. All naming opportunities shall follow the procedures set out above.

The offer and acceptance of a donation does not necessarily ensure or confer upon such donor a naming opportunity.

C. Donation Procedure.

The City reserves the right to reject any offer of donation if, upon review, acceptance of the donation is determined not to be in the best interest of the City.

IV. Special Events/Promotions

In the case of special events where donations or sponsorship of that event is provided by a corporate or organizational sponsor, such donor or sponsor may, at the discretion of the appropriate City department director, be recognized through the display of the donor or sponsor's logotypes and/or names on event material(s). Such donation or sponsorship by a donor or sponsor shall not entitle that donor or sponsor to any special privileges.

RESOLUTION APPROVING CONTRACT CHANGE ORDER #1 FOR THE 12th STREET TO WILSON CIRCLE TRAIL CONNECTION # 41016001
A DECREASE OF $22,316.80

WHEREAS the City of Marshalltown, Iowa, has heretofore entered into a contract with Construct, for the labor and material for the 12th Street to Wilson Circle Trail Connection #41016001; and

WHEREAS a decrease is requested for additional items to complete the project.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA:

Section1. That the contract Change Order #1 for the 12th Street to Wilson Circle Trail Connection Project, in the decreased amount of $22,316.80 is hereby accepted and approved.

Passed this 23rd day of October 2017, and signed this _____ day of_____, 2017.

CITY OF MARSHALLTOWN, IOWA

_____
James L. Lowrance, Mayor

ATTEST:

_____
Shari L. Coughenour, CMC, City Clerk

CHANGE ORDER

OWNER: CITY OF MARSHALLTOWN, IOWA
DEPARTMENT OF PUBLIC WORKS

CONTRACTOR: CON-STRUCT
1710 E. MAIN ST.
MARSHALLTOWN, IA. 50208

PROJECT: 12TH STREET TO WILSON CIRCLE TRAIL CONNECTION

SUBJECT: CHANGE ORDER #1

PROJECT NUMBER: 41016001

DATE: OCTOBER 10TH, 2017

You are hereby ordered to make the following changes from the plans or do the following work on your contract for the above referenced project.

A) DESCRIPTION OF CHANGES TO BE MADE OR EXTRA WORK TO BE DONE:

CONTRACT ITEMS:

7001) Increase the amount of **Top Soil, On-Site, 6"** by 540 cubic feet
7002) Decrease the amount of **Excavation, Class 10** by 95.0 cubic yards
7003) Increase the amount of **Subgrade Preparation** by 159.7 square yards
7004) Decrease the amount of **Subbase, 12" Soil-Aggregate** by 35.7 square yards
7005) Decrease the amount of **Compaction Testing** by 1.0 lump sum
7006) Decrease the amount of **Pavement, PCC, Match Existing** by 21.0 square yards
7007) Decrease the amount of **Removal of Sidewalk** by 29.7 square yards
7008) Decrease the amount of **Removal of Driveway** by 15.1 square yards
7009) Decrease the amount of **Removal of Curb** by 24.0 linear feet
7010) Increase the amount of **Shared Use Path, PCC, 6"** by 255.6 square yards
7011) Increase the amount of **Sidewalk, PCC, 5"** by 6.9 square yards
7012) Increase the amount of **Detectable Warning Plates, Cast Iron** by 31.0 square feet
7013) Decrease the amount of **Driveway, Paved, PCC, 8"** by 1.7 square yards
7014) Decrease the amount of **Silt Fence or Silt Fence Ditch Check** by 4,948.0 linear feet
7015) Decrease the amount of **Silt Fence or Silt Fence Ditch, Removal of Device** by 4,948.0 linear feet
7016) Decrease the amount of **Combined Concrete Sidewalk and Retaining Wall** by 91.0 cubic yards

NON-CONTRACT ITEMS (EXTRA WORK ORDER):

8001) **Water Service**, 1.0 Lump Sum
8002) **Pipe Culvert, Trenched, CMP, 15"**, 24.0 Linear Feet
8003) **Pipe Apron, CMP, 15"**, 2.0 Each

B) REASON FOR ORDERING CHANGES OR EXTRA WORK:

CONTRACT ITEMS:

7001) The increase in the amount of **Top Soil, On-Site, 6"** was due to not enough shoulder material for proper slopes
7002) The decrease in the amount of **Excavation, Class 10** was due in part of finding additional areas that were in disrepair
7003) The increase in the amount **Subgrade Preparation** was due to an under estimate of plan quantity
7004) The decrease in the amount of **Subbase, 12" Soil-Aggregate** was due to an over estimate of plan quantity
7005) The decrease in the amount of **Compaction Testing** was due to using proof rolling as the method of testing
7006) The decrease in the amount **Pavement, PCC, Match Existing** was due to not using this item in the project
7007) The decrease in the amount of **Removal of Sidewalk** was due to an over estimate of plan quantity
7008) The decrease in the amount of **Removal of Driveway** was due to an over estimate of plan quantity
7009) The decrease in the amount **Removal of Curb** was due to an over estimate of plan quantity
7010) The increase in the amount of **Shared Use Path, PCC, 6"** was due to an under estimate of plan quantity
7011) The increase in the amount of **Sidewalk, PCC, 5"** was due to an under estimate of plan quantity
7012) The increase in the amount **Detectable Warning Plates, Cast Iron** was due to including an additional ramp (Wilson Cr)
7013) The decrease in the amount of **Driveway, Paved, PCC, 8"** was due to an over estimate of plan quantity
7014) The decrease in the amount of **Silt Fence or Silt Fence Ditch Check** was not used in this project

RESOLUTION APPROVING ENGINEER'S STATEMENT OF COMPLETION AND ACCEPTING THE 12th STREET TO WILSON CIRCLE TRAIL CONNECTION, BEING PROJECT NO. 41016001, WITH A FINAL PROJECT COST IN THE AMOUNT OF $327,456.00

WHEREAS, the City of Marshalltown, Iowa has heretofore entered into a contract for labor and material for the 12TH Street to Wilson Circle Trail Connection Project, and

WHEREAS, said project has been completed by Con-struct, of Marshalltown, Iowa, pursuant to the plans and specifications all as is set forth in the Engineer's Statement of Completion covering said project.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA;

Section 1. That the labor and material for the 12th Street to Wilson Circle Trail Connection Project, being project No. 41016001, is hereby accepted pursuant to the Engineer's Statement of Completion and the City Clerk is hereby authorized and directed to do all things necessary to complete the contract with Con-struct, including the payment of the items called for in said contract and Statement of Completion.

Passed this 23rd day of October, 2017 and signed this _____ day of October, 2017

CITY OF MARSHALLTOWN

_____
James L. Lowrance, Mayor

ATTEST:

_____
Shari L. Coughenour, City Clerk

CITY OF MARSHALLTOWN, IOWA

CERTIFICATE OF COMPLETION AND
FINAL ACCEPTANCE WORK

CONTRACTOR: Con-Struct Inc. PROJECT NO.: 41016001

ADDRESS: 1710 East Main Street, Marshalltown, IA. 50158

SURETY: Merchants Bonding Company (Mutual)

ADDRESS: P.O. Box 14498, Des Moines, IA. 50306

KIND OF WORK: Recreational Trail Paving

CONTRACT COMPLETION DATE: June 30th, 2017

This is to certify that the work covered by the contract with Con-Struct

On the above project, let August 2nd, 2016 and dated August 8th, 2016 with an original contract amount of $349,772.80 consisting of 12th St to Wilson Cr Trail Connection and located in the City of Marshalltown was completed on the 9th day of September, 2017 and that the materials listed on the attached final estimate were delivered and placed by the Contractor.

Final Contract Amount: $327,456.00 Liquidated Damages: None Retainage: $16,372.80

Tax Form ST-172 Rec'd X Lien Waivers Received: None I hereby further certify that this report was prepared by me or under my direct personal supervision and that I am a duly registered Professional Engineer under the laws of the State of Iowa and I hereby recommend acceptance of this work.

Signed:_____ Iowa Reg. No. 18950 Date:_____

Justin E. Nickel, PE, City Engineer

APPROVED AND WORK ACCEPTED BY THE CITY OF MARSHALLTOWN, IOWA

By: _____
James L. Lowrance, Mayor

Attest: _____
Shari L. Coughenour, CMC, City Clerk

RESOLUTION APPROVING CONTRACT CHANGE ORDER #2 FOR THE 2017 FULL DEPTH STEET REPAIR PROJECT # STR17004
A DECREASE OF $68,458.20

WHEREAS the City of Marshalltown, Iowa, has heretofore entered into a contract with Manatt's, Inc., for the labor and material for the 2017 Full Depth Street Repair Project #STR17004; and

WHEREAS a decrease is requested for fewer items to complete the project.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA:

Section1. That the contract Change Order #2 for the 2017 Full Depth Street Repair Project, in the decreased amount of $68,458.20 is hereby accepted and approved.

Passed this 23rd day of October 2017, and signed this _____ day of_____, 2017.

CITY OF MARSHALLTOWN, IOWA

_____
James L. Lowrance, Mayor

ATTEST:

_____
Shari L. Coughenour, CMC, City Clerk

CHANGE ORDER

OWNER: CITY OF MARSHALLTOWN, IOWA
DEPARTMENT OF PUBLIC WORKS

CONTRACTOR: MANATT'S, INC.
P.O. BOX 945
NEWTON, IA. 50208

PROJECT: 2017 FULL DEPTH STREET REPAIR

SUBJECT: CHANGE ORDER #2

PROJECT NUMBER: STR 17004

DATE: OCTOBER 5th, 2017

You are hereby ordered to make the following changes from the plans or do the following work on your contract for the above referenced project.

A) DESCRIPTION OF CHANGES TO BE MADE OR EXTRA WORK TO BE DONE:

CONTRACT ITEMS:
7001) Decrease the amount of **HMA 4", ½" Mix, Type A** by 657.2 Tons
7002) Decrease the amount of **Asphalt Binder** by 144.86 Tons
7003) Increase the amount of **Manhole Boxout** by 8 each

B) REASON FOR ORDERING CHANGES OR EXTRA WORK:

CONTRACT ITEMS:

7001) The decrease in the amount of **HMA 4", ½" Mix, Type A** was due to adjusting final quantities
7002) The decrease in the amount **Asphalt Binder** was due to was due to adjusting final quantities
7003) The increase in the amount **Manhole Boxouts** was due to adjusting additional manhole's to road grade elevation

Original Contract completed to date	$	869,536.25
Change Order #1 Net Value:	$	700,786.53
Change Order #2 Net Value:	$	(68,458.20)
New Contract Price:	**$**	**1,501,864.58**

Receipt is acknowledged of this change order and terms of settlement are hereby agreed to.

CONTRACTOR: MANATT'S INC.

BY: Steve Illingworth

DATE: 10-18-2017

CITY ENGR:

DATE:

RESOLUTION APPROVING ENGINEER'S STATEMENT OF COMPLETION AND ACCEPTING THE 2017 FULL DEPTH STREET PROJECT # STR17004, WITH A FINAL PROJECT COST
IN THE AMOUNT OF $1,501,864.58

WHEREAS, the City of Marshalltown, Iowa has heretofore entered into a contract for labor and material for the 2017 Full Depth Street Project, and

WHEREAS, said project has been completed by Manatt's Inc. of Newton, Iowa, pursuant to the plans and specifications all as is set forth in the Engineer's Statement of Completion covering said project.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA;

Section 1. That the labor and material for the 2017 Full Depth Street Project, being project No. STR17004, is hereby accepted pursuant to the Engineer's Statement of Completion and the City Clerk is hereby authorized and directed to do all things necessary to complete the contract with Manatt's, Inc., including the payment of the items called for in said contract and Statement of Completion.

Passed this 23rd day of October, 2017 and signed this _____ day of October, 2017

CITY OF MARSHALLTOWN

_____
James L. Lowrance, Mayor

ATTEST:

_____
Shari L. Coughenour, City Clerk

CITY OF MARSHALLTOWN, IOWA

CERTIFICATE OF COMPLETION AND
FINAL ACCEPTANCE WORK

CONTRACTOR: Manatt's Inc. PROJECT NO.: STR 17004

ADDRESS: P.O. Box 945, Newton, Iowa, 50208

SURETY: Merchants Bonding Company (Mutual)

ADDRESS: 6700 Westown Parkway, West Des Moines, IA. 50266

KIND OF WORK: Subbase and Asphalt Street Construction

CONTRACT COMPLETION DATE: September 29th, 2017

This is to certify that the work covered by the contract with Manatt's, Inc.

On the above project, let April 25th, 2017 and dated May 8th, 2017 with an original contract amount of $889,911.25 consisting of 2017 Full Depth Street Project and located in the City of Marshalltown was completed on the 9th day of September, 2017 and that the materials listed on the attached final estimate were delivered and placed by the Contractor.

Final Contract Amount: $1,501,864.58 Liquidated Damages: None Retainage: $10,057.94

Tax Form ST-172 Rec'd X Lien Waivers Received: None I hereby further certify that this report was prepared by me or under my direct personal supervision and that I am a duly registered Professional Engineer under the laws of the State of Iowa and I hereby recommend acceptance of this work.

Signed:_____ Iowa Reg. No. 18950 Date:_____

Justin E. Nickel, PE, City Engineer

APPROVED AND WORK ACCEPTED BY THE CITY OF MARSHALLTOWN, IOWA

By: _____
James L. Lowrance, Mayor

Attest: _____
Shari L. Coughenour, CMC, City Clerk

#2017-__

RESOLUTION DECLARING CERTAIN PROPERTY SURPLUS PROPERTY AND AUTHORIZING SALE AND DISPOSAL THEREOF, A DIGITAL HYBRID PANASONIC PHONE SYSTEM, ACQUIRED IN FYE 2000.

WHEREAS the City of Marshalltown (hereinafter referred to as the "City"), State of Iowa, is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the "State"); and

WHEREAS the City is the sole owner of the equipment listed in Section 1 which is to be declared surplus property; and

WHEREAS this surplus property should be disposed of or sold to raise additional revenue and prevent the further decline in value thereof prior to sale; and

WHEREAS the disposal of excess property is in the best interests of the City of Marshalltown.

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

Section 1. The property listed below is hereby declared as surplus property:

A. Digital Hybrid Panasonic Phone System, acquired FYE 2000. .

Section 2. The surplus property the subject of this resolution shall be sold or disposed of in accordance with applicable Federal, State and City guidelines.

Passed this 23rd day of October, 2017, and signed this____ day of October, 2017.

CITY OF MARSHALLTOWN, IOWA

_____

James L. Lowrance, Mayor

ATTEST:

_____

Shari L. Coughenour, CMC, City Clerk

#2017-__

RESOLUTION DECLARING CERTAIN PROPERTY SURPLUS PROPERTY AND AUTHORIZING SALE AND DISPOSAL THEREOF, A 2004 NEW HOLLAND MC28 MOWER AND 2003 FORD EXTENDED CAB PICKUP.

WHEREAS the City of Marshalltown (hereinafter referred to as the "City"), State of Iowa, is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the "State"); and

WHEREAS the City is the sole owner of the equipment listed in Section 1 which is to be declared surplus property; and

WHEREAS this surplus property should be disposed of or sold to raise additional revenue and prevent the further decline in value thereof prior to sale; and

WHEREAS the disposal of excess property is in the best interests of the City of Marshalltown.

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

Section 1. The property listed below is hereby declared as surplus property:

A. 2004 New Holland Mower

B. 2003 Extended Cab Pickup, VIN # mileage: 93,000 .

Section 2. The surplus property the subject of this resolution shall be sold or disposed of in accordance with applicable Federal, State and City guidelines.

Passed this 23rd day of October, 2017, and signed this____ day of October, 2017.

CITY OF MARSHALLTOWN, IOWA

_____

James L. Lowrance, Mayor

ATTEST:

_____

Shari L. Coughenour, CMC, City Clerk

James L. Lowrance, Mayor
Jessica Kinser, Administrator
Shari L. Coughenour, City Clerk
24 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5734
Fax - (641) 754-5793

CITY CLERK'S OFFICE

October 16, 2017

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

From: Anne Selness
Parks and Recreation Director

Re: Purchase ½ Ton 4X2 Pickup with 8' box

Policy Issue: City policy requires governing body approval of all vehicle purchases.

Recommendation: Staff recommends approving the purchase of a Ford ½ Ton 4X2 pickup with an 8' box. This vehicle will be used by the Park staff to haul equipment and cleaning supplies throughout the city as they care for 21 properties and five rental buildings. This vehicle replaces a 2003 Ford Extended Cab pickup with 93,000 miles.

Background: Staff hand delivered bid requirements to three area vendors seeking quotes for this truck and two vendors responded. Following the review of bids, staff recommends Council approve the purchase of a 2018 Ford Super Cab 8' Box, with 2wd.

Bids were as follows:
Clemons - $22,165 – did not meet specs (6' box instead of 8')
Jensen Ford - $23,316 - meets specs
Clemons - $24,557 – meets specs
Dave Wright – no response

Budget Impact: The CIP budget for FY 2017-2018 had $25,000 for this vehicle. The Ford F-150 Super Cab came in $1684 under budget.

Attachment: Memo and related documents.

cc: Jessica Kinser, City Administrator

City Council
Leon Lamer, Mike Gowdy, Joel Greer, Al Hoop
Bill Martin, Dan Kester, Bethany Wirin

Marshalltown
All-America City
2012

2017-

RESOLUTION ACCEPTING BID AND AUTHORIZING THE PURCHASE OF ONE FORD F-150 SUPER CAB FOR USE IN PARKS FROM JENSEN FORD FOR $23,316.

WHEREAS the City of Marshalltown, Iowa desires to procure a half ton super cab pickup with an 8' box to be utilized by the Parks and Recreation Department for hauling equipment and cleaning supplies throughout the City and sought quotes for this purpose; and

WHEREAS Jensen Ford, Marshalltown, Iowa submitted the lowest bid meeting specs for the super cab pickup at $23,316, and

WHEREAS acceptance of this bid is in the best interest of the City of Marshalltown.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MARSHALLTOWN, IOWA:

Section 1. That the City of Marshalltown accepts the lowest bid meeting specs from Jensen Ford for said Parks and Recreation pickup in the amount of $23,316.

Section 2. The Parks and Recreation Director of the City of Marshalltown is hereby authorized to enter into agreements on behalf of the City of Marshalltown to purchase said pickup at the above referenced price and conditions.

Passed this 23rd day of October, 2017, and signed this day of October, 2017.

CITY OF MARSHALLTOWN, IOWA

_____

James L. Lowrance, Mayor

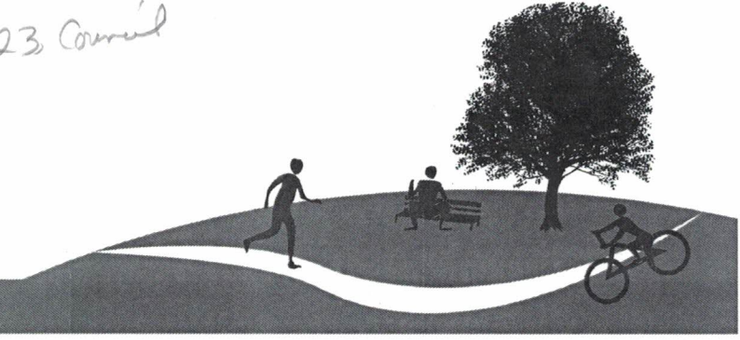
ATTEST:

_____

Shari L. Coughenour, CMC, City Clerk

* Oct. 23 Council

Marshalltown
Parks and Recreation



Staff:

Annemarie Selness
Director
aselness@ci.marshalltown.ia.us

Brad Weuve
Parks Superintendent
bweuve@ci.marshalltown.ia.us

Jennifer Hart
Recreation Supervisor
jhart@ci.marshalltown.ia.us

Becky Baedke
Administrative Assistant
bbaedke@ci.marshalltown.ia.us

Office:

10 West State Street
Marshalltown, IA 50158

Hours:

Monday – Friday
8:30 am – 4:30 pm

Contact Us:

precoffice@ci.marshalltown.ia.us
Office: 641-754-5715
marshalltownparkandrec.com
Fax: 641-754-5728

Follow us on:

Marshalltown
All-America City
2012

TO: Bidders

FROM: Brad Weuve, Parks Superintendent

RE: Bid Request

DATE: September 29, 2017

The City of Marshalltown Parks and Recreation Department is requesting bids for a new 4x2 1/2 ton pickup truck. The truck must meet or exceed the following specifications.

- Extended cab with 8' box
- 5.0 liter engine
- Automatic transmission
- Air conditioning
- Trailer towing package with 12000/7500 lb. hitch with six prong connectors
- Factory or dealer installed electric brake control
- Mirrors – swing away
- AM/FM stereo
- Full rubber floor mat
- Rear anti-spin differential
- Forrest Green or similar color
- Mud & snow tires on rear
- Power adjusting mirrors

We will be trading a 2003 Ford extended cab pickup with approximately , 93,100 miles. This vehicle can be viewed by contacting Brad Weuve at 754-5755.

Applicant License Application ( )

Name of Applicant: GS Convenience & Petroleum Inc

Name of Business (DBA): Express Mart

Address of Premises: 229 N 13th Street

City Marshalltown **County:** Marshall **Zip:** 50158

Business (319) 504-9261

Mailing 229 N 13th Street

City Marshalltown **State** IA **Zip:** 50158

Contact Person

Name Ghulam Sabir

Phone: (319) 504-9261 **Email** nmart2100@yahoo.com

Classification Class E Liquor License (LE)

Term: 12 months

Effective Date: 10/19/2017

Expiration Date: 01/01/1900

Privileges:

Class B Wine Permit

Class C Beer Permit (Carryout Beer)

Class E Liquor License (LE)

Sunday Sales

Status of Business

BusinessType: Privately Held Corporation

Corporate ID Number: XXXXXXXXX **Federal Employer ID** XXXXXXXXX

Ownership

Ghulam Sabir

First Name: Ghulam **Last Name:** Sabir

City: Cedar Falls **State:** Iowa **Zip:** 50613

Position: President

% of Ownership: 100.00% **U.S. Citizen:** Yes

Insurance Company Information

Insurance Company: Western Surety Company

Policy Effective Date: **Policy Expiration**

Bond Effective **Dram Cancel Date:**

Outdoor Service Effective **Outdoor Service Expiration**

the City of Marshalltown

James L. Lowrance, Mayor
36 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5756
Fax - (641) 754-5742

Housing & Community Development

TO: Mayor and City Council

FROM: Michelle Spohnheimer, Housing & Community Development Director MS

DATE: October 23, 2017

RE: Subordination agreement for forgivable loan provided for property located at **917 S. Center Street, Marshalltown, Iowa 50158**

The owner of a property located at **917 S. Center Street, Marshalltown, Iowa 50158** participated in the City of Marshalltown Lead Hazard Control Program wherein he received assistance to eliminate lead hazards in his property. The lead hazard control assistance was paid for with grant funds made available through the City of Marshalltown Lead Hazard Control Grant Program. The grant funds used to assist households are provided to the owner(s) in the form of a forgivable loan. The loan is forgiven 20% each year after the completion of lead hazard control assistance until the end of the fifth year at which time the loan is entirely forgiven. The terms of the forgivable loan are enforced via a lien document that is filed with the County Recorder.

The owner of the property listed above has approached his lending institution with a request to refinance his mortgage related to five properties to secure a better interest rate. The Amount that will be refinanced is $84,500. The appraised value of all five of the properties is $105,000. Originally $17,077 in grant funds were used in the remediation of lead hazards with $6,830.80 (40%) remaining. The lending institution has requested that the City of Marshalltown's lien take a subordinate position to the financial institution as a condition of refinancing. The council has the authority to agree to subordination. To achieve subordination, a public hearing must be held in consideration of a tentative resolution to authorize subordination. The public hearing has been scheduled for November 13, 2017.

If you have questions, please contact Michelle Spohnheimer at 754-5756 or e-mail mspohnheimer@ci.marshalltown.ia.us.

Property Address:	**917 S. Center St.** **Marshalltown, IA 50158**
Date of Completion:	**03/18/2014**
Current Mortgage Amount:	**$72,026.93**
Original Lien Amount:	**$17,077.00**
% of Lien Forgiven:	**60%**
Remaining Balance on Lien:	**$6,830.80**
New Mortgage Amount:	**$84,000.00**
Appraised Value:	**$105,000.00**
Lien plus New Mortgage:	**$90,830.80**
Difference:	**$14,169.20**
The amount of new mortgage and remaining balance on the liens is **LESS THAN** the appraised value.	

TENTATIVE RESOLUTION ACCEPTING SUBORDINATION AGREEMENT FOR PROPERTY INTEREST AT 917 S. CENTER STREET, MARSHALLTOWN, IOWA 50158 BEING LEAD ABATEMENT PROJECT NO. 53507569

WHEREAS the owners of a property located at 917 S. Center Street, Marshalltown, Iowa has participated in the Marshalltown Lead Hazard Control Program; and

WHEREAS the nature of the Marshalltown Lead Hazard Control Program is to provide qualifying applicants with forgivable loans for the purpose of eliminating residential lead-based paint hazards; and

WHEREAS a lien has been filed to enforce the provisions of the forgivable loan which is recorded as Instrument No. 2014-00001470 in the records of Marshall County, Iowa; and

WHEREAS the owner of said property wishes to refinance the property, which refinancing requires the city's liens to be subordinated to the new mortgage agreement; and

WHEREAS such a subordination may be construed as a disposal of an interest in real property pursuant to Section 364.7 of the Code of Iowa, thus necessitating a proposed resolution and public hearing.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MARSHALLTOWN, IOWA:

Section 1. The City of Marshalltown, Iowa by this Tentative Resolution proposes to consent to the filing of the attached Subordination Agreement, which is incorporated and made part of this resolution.

Section 2. The attached Subordination Agreement, shall be for real property located at 917 S. Center Street, Marshalltown, Iowa described as follows:

> Lot 5 of Church's subdivision of Lots 1, 2, 3 and 4, Block 1, Wood's Third Addition to Marshall, Marshall County, Iowa, and the North 50 feet of the South 112 feet 7 inches of the vacated 16 foot alley included in the original Block 1 of Wood's Third Addition to Marshall and West of Lots 1, 2, 3, 4 and 5 of Church's subdivision of Lots 1, 2, 3 and 4 of the Original Block 1 of Wood's Third Addition to Marshall, except real estate sold to the Iowa Department of Transportation in Micro-File No. 445-1984-5 filed July 26, 1984 in the office of the Recorder sor Marshall County, Iowa.

Section 3. The City Clerk shall cause to be published the notice required by law, by publication once in the Marshalltown Times-Republican, a newspaper having general circulation in the City of Marshalltown, Iowa, and published at least once weekly, the publication to be not less than ten (10) nor more than twenty (20) days prior to the date hereinafter fixed for public hearing concerning this matter. Said public hearing is hereby fixed the 13th day of November 2017, at the Council meeting to commence at 5:30 PM in the Council Chambers, 10 W. State Street, Marshalltown, Iowa. Said public hearing shall convene to consider any and all comments filed with the City Clerk or made in open council meeting in response to the proposed action as recited herein, and the Council shall have authority to take final action at that time.

Passed this _____ day of _____ 2017, and signed this _____ day of _____ 2017.

CITY OF MARSHALLTOWN, IOWA

_____
James L. Lowrance, Mayor

ATTEST:

_____
Shari L. Coughenour, CMC, City Clerk

SUBORDINATION AGREEMENT

KNOW ALL MEN BY THESE PRESENTS:

WHEREAS Dean Lawthers is the owner of the following described premises:

> Lot 5 of Church's subdivision of Lots 1, 2, 3 and 4, Block 1, Wood's Third Addition to Marshall, Marshall County, Iowa, and the North 50 feet of the South 112 feet 7 inches of the vacated 16 foot alley included in the original Block 1 of Wood's Third Addition to Marshall and West of Lots 1, 2, 3, 4 and 5 of Church's subdivision of Lots 1, 2, 3 and 4 of the Original Block 1 of Wood's Third Addition to Marshall, except real estate sold to the Iowa Department of Transportation in Micro-File No. 445-1984-5 filed July 26, 1984 in the office of the Recorder sor Marshall County, Iowa.

WHEREAS said property owner has executed a Forgivable Loan in favor of the City of Marshalltown, Iowa (hereinafter referred to as CITY OF MARSHALLTOWN), which are recorded as Instrument No. 2014-00001470 in the records of Marshall County, Iowa, and the City of Marshalltown is the present lien holder thereof; and

WHEREAS the CITY OF MARSHALLTOWN recognizes said property owner wishes to refinance current mortgage obligations; and,

WHEREAS United Bank and Trust, N.A. has requested a condition prior to approving a mortgage loan to said property owner which requires the city's lien to take a subordinate position to the property owner's refinancing efforts.

NOW THEREFORE the City of Marshalltown specifically subordinates the Marshalltown forgivable loans to said mortgage of United Bank and Trust, N.A.; and

The City of Marshalltown further acknowledges the mortgage of United Bank and Trust, N.A. as a first and prior lien upon said premises, not to exceed $84,000.00 nor be increased without prior written consent of the City of Marshalltown; and

The City of Marshalltown, by the execution of this Subordination Agreement, does not release the liens of its Forgivable Loans, but only subordinates and makes junior such liens to the mortgage of United Bank and Trust, N.A. and all correction hereinafter.

Witness the hand and seal of the undersigned this ____ day of _____ 2017.

CITY OF MARSHALLTOWN, IOWA

_____
James L. Lowrance, Mayor

STATE OF IOWA
COUNTY OF MARSHALL

On this ____ day of _____ 2017 before me, a Notary Public, appeared James L. Lowrance, Mayor, who being duly sworn, did say that he is the chief elected official of the CITY OF MARSHALLTOWN, and that the foregoing instrument was signed by him/her on behalf of the CITY OF MARSHALLTOWN as the free act and deed of said city. IN WITNESS WHEREOF, I have hereunto set my hand and affixed by official seal, the date and year last above written.

_____, Notary Public
My commission expires:

RESOLUTION ADOPTING TENTATIVE RESOLUTION ACCEPTING THE SUBORDINATION AGREEMENT FOR PROPERTY INTEREST AT 917 S. CENTER STREET, MARSHALLTOWN, IOWA 50158, LEAD ABATEMENT PROJECT 53507569

WHEREAS the Council of the City of Marshalltown, Iowa did, on the 23rd day of October 2017, place on file a Tentative Resolution whereby it proposed to accept subordination of a forgivable lien at 917 S. Center Street, Marshalltown, Iowa, property hereinafter described; and

WHEREAS published notice as required by law of the intended acceptance of the subordination agreement by the CITY OF MARSHALLTOWN, IOWA, of the real estate lien has all been duly published and no objections to the proposed subordination have been filed in writing with the City Clerk and no objections thereto are made in open Council meeting to the proposed subordination as heretofore set forth and that this is the time and place provided for in said Tentative Resolution and in the published notice for this Council to take final action upon said Tentative Resolution; and

WHEREAS the purpose of this Resolution is to authorize the subordination of the forgivable loan as recorded as Instrument No. 2014-00001470 in the records of Marshall County, Iowa so the property owner may refinance his mortgage.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA:

Section 1. The Tentative Resolution placed on file in the office of the Clerk of the CITY OF MARSHALLTOWN, IOWA, on the 23rd day of October 2017, whereby it is proposed subordinate title of the CITY MARSHALLTOWN, IOWA, to the real estate located in the City of Marshalltown described as:

> Lot 5 of Church's subdivision of Lots 1, 2, 3 and 4, Block 1, Wood's Third Addition to Marshall, Marshall County, Iowa, and the North 50 feet of the South 112 feet 7 inches of the vacated 16 foot alley included in the original Block 1 of Wood's Third Addition to Marshall and West of Lots 1, 2, 3, 4 and 5 of Church's subdivision of Lots 1, 2, 3 and 4 of the Original Block 1 of Wood's Third Addition to Marshall, except real estate sold to the Iowa Department of Transportation in Micro-File No. 445-1984-5 filed July 26, 1984 in the office of the Recorder sor Marshall County, Iowa.

is hereby approved and adopted..

Section 2. The Mayor and Clerk are hereby authorized to execute the attached Subordination Agreement and to do all things necessary to carry out subordination.

Passed this _____ day of _____ 2017, and signed this _____ day of _____ 2017.

CITY OF MARSHALLTOWN, IOWA

_____
James L. Lowrance, Mayor

ATTEST:

_____
Shari L. Coughenour, CMC, City Clerk

the City of Marshalltown

James L. Lowrance, Mayor
Jessica Kinser, Administrator
Shari L. Coughenour, City Clerk
24 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5734
Fax - (641) 754-5793

CITY CLERK'S OFFICE

September 26, 2017

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

From: Anne Selness
Parks and Recreation Director

Re: Acceptance of the Rice Grass Wetland parcel

Policy Issue: For Council approval.

Recommendation: Staff recommends accepting the Rice Grass Wetland parcel from the Iowa Department of Transportation (DOT). The recent Parks and Recreation Master Plan survey results showed people are looking for a more "natural" park experience. This new park will eventually have a grass walking trail and interpretive signage highlighting the natural resources to be observed here.

Background: Park and Public Works staff have evaluated the new 20 acre park site in the southeast corner of city limits. City responsibilities would be to control noxious weeds and any nuisance rodents as we currently do on other park sites. The new park is home to numerous bird, tree and plant species. The DOT will install approximately 590 feet of permanent fence to re-establish the east property line.

Budget Impact: No

Attachment: Yes

cc: Jessica Kinser, City Administrator

City Council
Leon Lamer, Mike Gowdy, Joel Greer, Al Hoop
Bill Martin, Dan Kester, Bethany Wirin

Marshalltown
All-America City
2012

RESOLUTION AUTHORIZING THE CITY OF MARSHALLTWON PARKS & RECREATION DEPARTMENT TO ENTER INTO A 28E AGREEMENT WITH THE IOWA DEPARTMENT OF TRANSPORTATION (DOT) ACCEPTING THE RICE GRASS WETLAND PARCEL IN THE SOUTHEAST CITY LIMITS

WHEREAS the City of Marshalltown (hereinafter referred to as the "City"), State of Iowa, is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the "State"); and;

WHEREAS the Parks and Recreation Department's recent Parks and Recreation Master Plan survey results indicated city residents are looking for a more natural park experience; and

WHEREAS currently the City Parks and Recreation Department offers traditional city park opportunities and the recent Master Plan directs us to diversify our amenities to engage more residents in physical activity offerings; and

WHEREAS accepting this natural parcel will allow the City to offer a natural hiking trail amenity with interpretive signage depicting the natural resources to be found at the Rice Grass Wetland Park including opportunities for school groups to study local ecology; and

WHEREAS the City Council has found the request to approve this agreement to be in the best interest of the City of Marshalltown.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA:

Section 1. This Council hereby authorizes City staff to enter into an agreement to accept the Rice Grass Wetland Parcel for a natural park in the southeast City limits.

Passed this 9th day of October, 2017 and signed this day of October 2017.

CITY OF MARSHALLTOWN, IOWA

_____

James L. Lowrance, Mayor

ATTEST:

_____

Shari L. Coughenour, CMC, City Clerk

City Council
Leon Lamer, Mike Gowdy, Joel Greer, Al Hoop
Bill Martin, Dan Kester, Bethany Wirin

Marshalltown
All-America City
2012

IOWA DEPARTMENT OF TRANSPORTATION
Wetland Mitigation Agreement

County	Marshall
Project No.	NHSN-030-5(141)--2R-64
Iowa DOT Agreement No.	2018-16-106
Staff Action No.	

This Agreement is entered into by and between the Iowa Department of Transportation, hereinafter designated the "DOT" and the City of Marshalltown, hereinafter designated "CITY" in accordance with Iowa Code Chapters 28E as follows:

1. To compensate for impacts to wetlands from improvements to U.S. Highway 30, the DOT has established the Rice Grass A wetland mitigation site in Marshall County; located in Section 18, T-83N R-17W, which is the NE quadrant of the U.S. 30/18th Avenue interchange in the southeast corner of the city limits of Marshalltown (See **Exhibit A**).

2. Department of the Army Permit 271970 authorized the U.S. 30 road construction and the construction and use of the Rice Grass A and B sites for mitigating the wetland impacts. The two sites are included under this permit, however, this Agreement is only for Rice Grass A (also referred to as "Borrow Site" in D. A. Permit 271970 (See **Exhibit B**). Rice Grass A was designed for an 11.9-acre area that held 6 acres of shallow water and 5.9 acres of area less than two feet above expected normal water level. The 5.9-acre area was to be planted to trees. This permit was also modified (D.A. Permit 271970-1, See **Exhibit B**) on June 23, 2009, and required 6.5 acres of forested wetland to be replaced at Woods Family Farm. The DOT is no longer required to monitor Rice Grass A (Parcel 25 – 26.72 acres, See **Exhibit C**).

3. According to the D. A. Permit 271970, the Rice Grass A site must be operated and managed in compliance with the specified conditions.

4. The DOT and CITY will cooperate in the ownership, management, and maintenance of this site in accordance with the following terms and conditions.

   A. The DOT agrees to:

      (1) Insure the success of the wetland mitigation and perform any corrective measures deemed necessary by the DOT, the U.S. Army Corps of Engineers, or the Iowa Department of Natural Resources (DNR).

      (2) Maintain and/or repair the site in the event of catastrophic damage, including but not limited to severe scour erosion, extraordinary soil siltation, structure failure, etc.

      (3) Install approximately 590 feet of permanent fencing to re-establish the east property line.

      (4) Transfer the title of Parcel 25 as shown on **Exhibit C** to the CITY after the execution of this Agreement.

      (5) Comply with and fulfill all conditions listed in D.A. 404 Permits 2016-1018 and 2017-335.

IN WITNESS WHEREOF, each of the parties hereto has executed Agreement No. 2018-16-106 as of the date shown opposite its signature below.

CITY OF MARSHALLTOWN:

By: _____ Date_____, 20___.
Title: James Lowrance, Mayor

I, __Shari Coughenour__, certify that I am the Clerk of the City, and that __James Lowrance__, who signed said Agreement for and on behalf of the City was duly authorized to execute the same on the ____ day of _____, 20___.

Signed: _____
City Clerk of Marshalltown, Iowa.

IOWA DEPARTMENT OF TRANSPORTATION:

By:_____ Date_____, 20___.
Scott A. Dockstader
District Engineer
District 1

Rice Grass A+B

Exhibit B

DEPARTMENT OF THE ARMY
ROCK ISLAND DISTRICT, CORPS OF ENGINEERS
CLOCK TOWER BUILDING – P.O. BOX 2004
ROCK ISLAND, ILLINOIS 61204-2004

WRJ ___ JCR ___
JPH ___ GLP ___ NLM ___
RECEIVED
OCT 04 1993
GJP ___
LEP ___ GAN ___ BCB ___

REPLY TO
ATTENTION OF:

September 29, 1993

Operations Division

SUBJECT: CENCR-OD-S-271970

Mr. William A. Lundquist
Iowa Department of Transportation
800 Lincoln Way
Ames, Iowa 50010

Dear Mr. Lundquist:

We are enclosing a Department of the Army permit authorizing work in conjunction with the relocation of U.S. 30 around Marshalltown, Iowa.

Please post the enclosed "Notice of Authorization" (yellow card) conspicuously at the project site.

If you find it necessary to make changes in this authorization, you must submit revised plans to this office for approval before beginning work. You should also have all required Federal, state, and local approvals prior to commencing work.

We appreciate your cooperation.

Should you have any questions pertaining to your permit, please contact our Regulatory Functions Branch by letter, or telephone Mr. Neal Johnson, 309/794-5379.

Sincerely,

Raymond J. Horton P.E.

James H. Blanchar, P.E.
Chief, Operations Division

Enclosures

xc: K Meeks
M. Mastellar
M. Kerper
G. Pollmann

2018-16-106_Marshalltown_RiceGrassSiteA

DEPARTMENT OF THE ARMY PERMIT

Permit Number: CENCR-OD-S-271970 Section: 404

Permittee: Iowa Department of Transportation
800 Lincoln Way
Ames, Iowa 50010

POC: Mr. William A. Lundquist

TEL: 515/239-1206

Effective Date: 29 September 1993

Expiration Date: 31 December 2000

Issuing Office: U.S. Army Corps of Engineers, Rock Island District
Clock Tower Building - P.O. Box 2004
Rock Island, Illinois 61204-2004

You are authorized to perform work in accordance with the terms and conditions specified below.

NOTE: The term "you" and its derivatives, as used in this permit, means the permittee or any future transferee. The term "this office" refers to the appropriate district or division office of the Corps of Engineers having jurisdiction over the permitted activity or the appropriate official of that office acting under the authority of the commanding officer.

Project Description: The permittee will relocate U.S. Highway 30 around the south side of Marshalltown. The construction will create a new four-lane, divided highway for a distance of six miles. Approximately 11.9 acres of wetland will be impacted through clearing and filling. Approximately 4.6 of the 11.9 acres are timbered. A dual 188-foot-long concrete beam bridge will replace an existing concrete bridge over Timber Creek. Up to 200 cubic yards of temporary fill may be placed at the bridge site for access. This material will be removed in its entirety after construction is complete. To compensate for impacts to the 11.9 acres of wetland, the permittee will create a total of 7 acres of emergent wetland, 6.9 acres of forested wetland, and 4 acres of upland forest at two sites. The first site (see Sheet 4 of 5) will involve excavation to create a 6 acre area of shallow water and a 5.9 acre area less than two feet above the expected normal water. Top soil will be stockpiled during this excavation and will be placed in a 6-inch-thick layer on the 5.9 acre area. The 5.9 acre area will then be planted to trees. The second site (see Sheet 5 of 5) will involve the construction of a small earthen dam to inundate a 1 acre area with shallow water. Areas totalling 5 acres on either side of the shallow water will be planted to trees. Of these 5 acres, approximately 1 acre will be wetland and approximately 4 acres will be upland.

Project Location: Timber Creek and various wetlands in Sections 12 and 13, Township 83 North, Range 19 West, Sections 7, 13, 14, 15, 16, 17, and 18, Township 83 North, Range 18 West, and Sections 7, 8, 17, and 18, Township 83 North, Range 17 West, Marshall County, Iowa.

Permit Conditions:

General Conditions:

1. The time limit for completing the work authorized ends on the date specified on page 1. If you find that you need more time to complete the authorized activity, submit your request for a time extension to this office for consideration at least one month before that date is reached.

2. You must maintain the activity authorized by this permit in good condition and in conformance with the terms and conditions of this permit. You are not relieved of this requirement if you abandon the permitted activity, although you may make a good faith transfer to a third party, in compliance with General Condition 4 below. Should you wish to cease to maintain the authorized activity or should you desire to abandon it without a good faith transfer, you must obtain a modification of this permit from this office, which may require restoration of the area.

3. If you discover any previously unknown historic or archaeological remains while accomplishing the activity authorized by this permit, you must immediately notify this office of what you have found. We will initiate the Federal and state coordination required to determine if the remains warrant a recovery effort or if the site is eligible for listing in the National Register of Historic Places.

4. If you sell the property associated with this permit, you must obtain the signature of the new owner in the space provided and forward a copy of the permit to this office to validate the transfer of this authorization.

5. If a conditioned water quality certification has been issued for your project, you must comply with the conditions specified in the certification as special conditions to this permit. For your convenience, a copy of the certification is attached if it contains such conditions. (Condition is not applicable for Section 10 Permits.)

6. You must allow representatives from this office to inspect the authorized activity at any time deemed necessary to ensure that it is being or has been accomplished in accordance with the terms and conditions of your permit.

Special Conditions:

1. That conditions 1 thru 5 listed in the attached letter from the Iowa Department of Natural Resources, dated August 26, 1993, are considered to be part of this permit.

2. That if construction work uncovers an item or items that may be of historic or archaeological interest or if important new historical data comes to light in the project area, the work must be delayed sufficient time to notify the U.S. Army Corps of Engineers, Rock Island District, Clock Tower Building - Post Office Box 2004, Rock Island, Illinois 61204-2004 (telephone 309/794-5361), and the State Historical Society of Iowa, Bureau of Historic Preservation, Historical Building/Capitol Complex, Des Moines, Iowa 50319 (telephone 515/281-5111), and to allow the significance of the discovery to be determined. The permittee may be held responsible for cost associated with identification and recovery.

Further Information:

1. Congressional Authorities: You have been authorized to undertake the activity described above pursuant to:

( ) Section 10 of the Rivers and Harbors Act of 1899 (33 U.S.C. 403).

(X) Section 404 of the Clean Water Act (33 U.S.C. 1344).

( ) Section 103 of the Marine Protection, Research and Sanctuaries Act of 1972 (33 U.S.C. 1413).

2. Limits of this authorization.

a. This permit does not obviate the need to obtain other Federal, state, or local authorizations required by law.

b. This permit does not grant any property rights or exclusive privileges.

c. This permit does not authorize any injury to the property or rights of others.

d. This permit does not authorize interference with any existing or proposed Federal project.

3. Limits of Federal Liability. In issuing this permit, the Federal Government does not assume any liability for the following:

a. Damages to the permitted project or uses thereof as a result of other permitted or unpermitted activities or from natural causes.

b. Damages to the permitted project or uses thereof as a result of current or future activities undertaken by or on behalf of the United States in the public interest.

c. Damages to persons, property, or to other permitted or unpermitted activities or structures caused by the activity authorized by this permit.

d. Design or construction deficiencies associated with the permitted work.

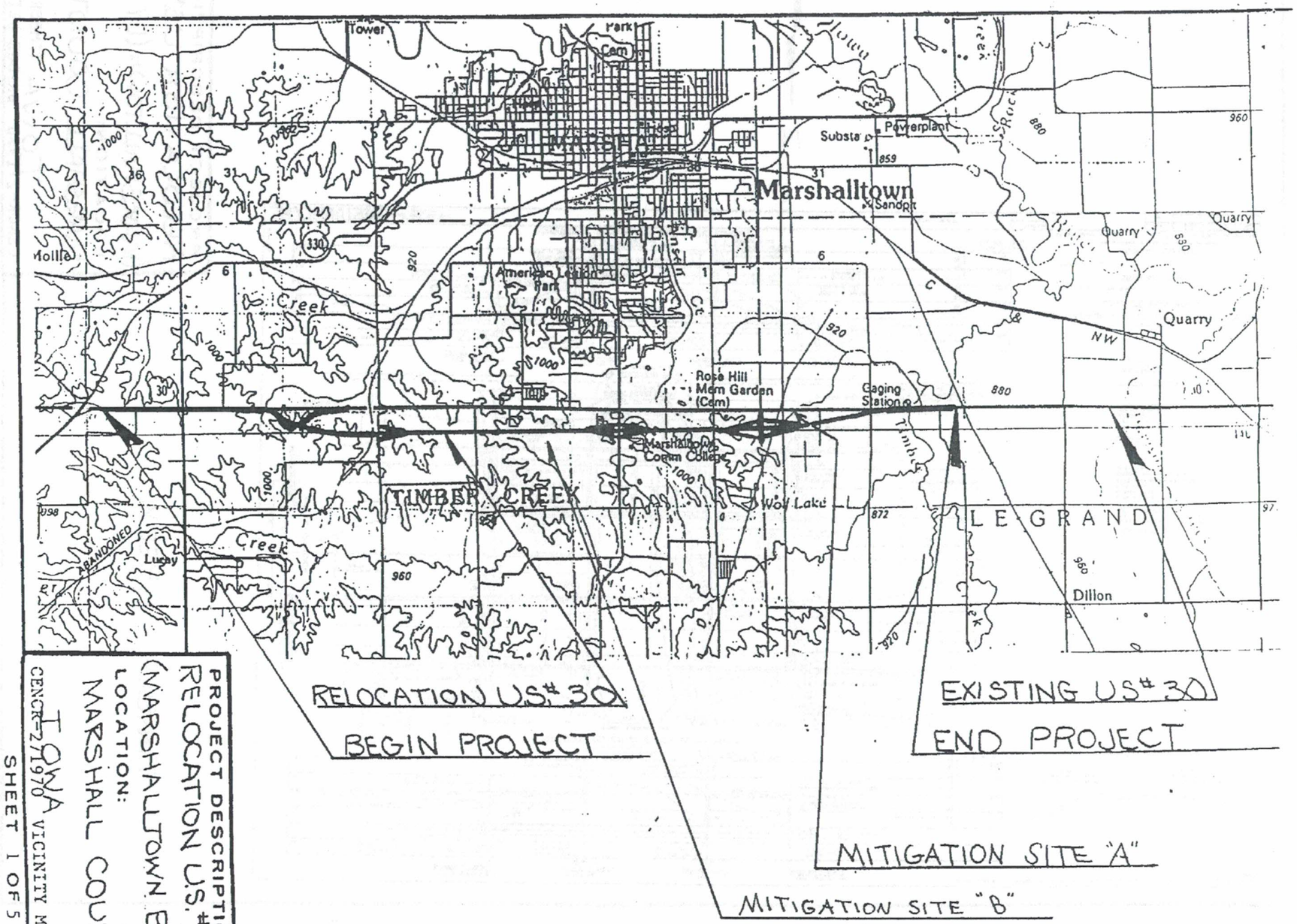
e. Damage claims associated with any future modification, suspension, or revocation of this permit.

4. Reliance on Applicant's Data: The determination of this office that issuance of this permit is not contrary to the public interest was made in reliance on the information you provided.

5. Reevaluation of Permit Decision. This office may reevaluate its decision on this permit at any time the circumstances warrant. Circumstances that could require a reevaluation include, but are not limited to, the following:

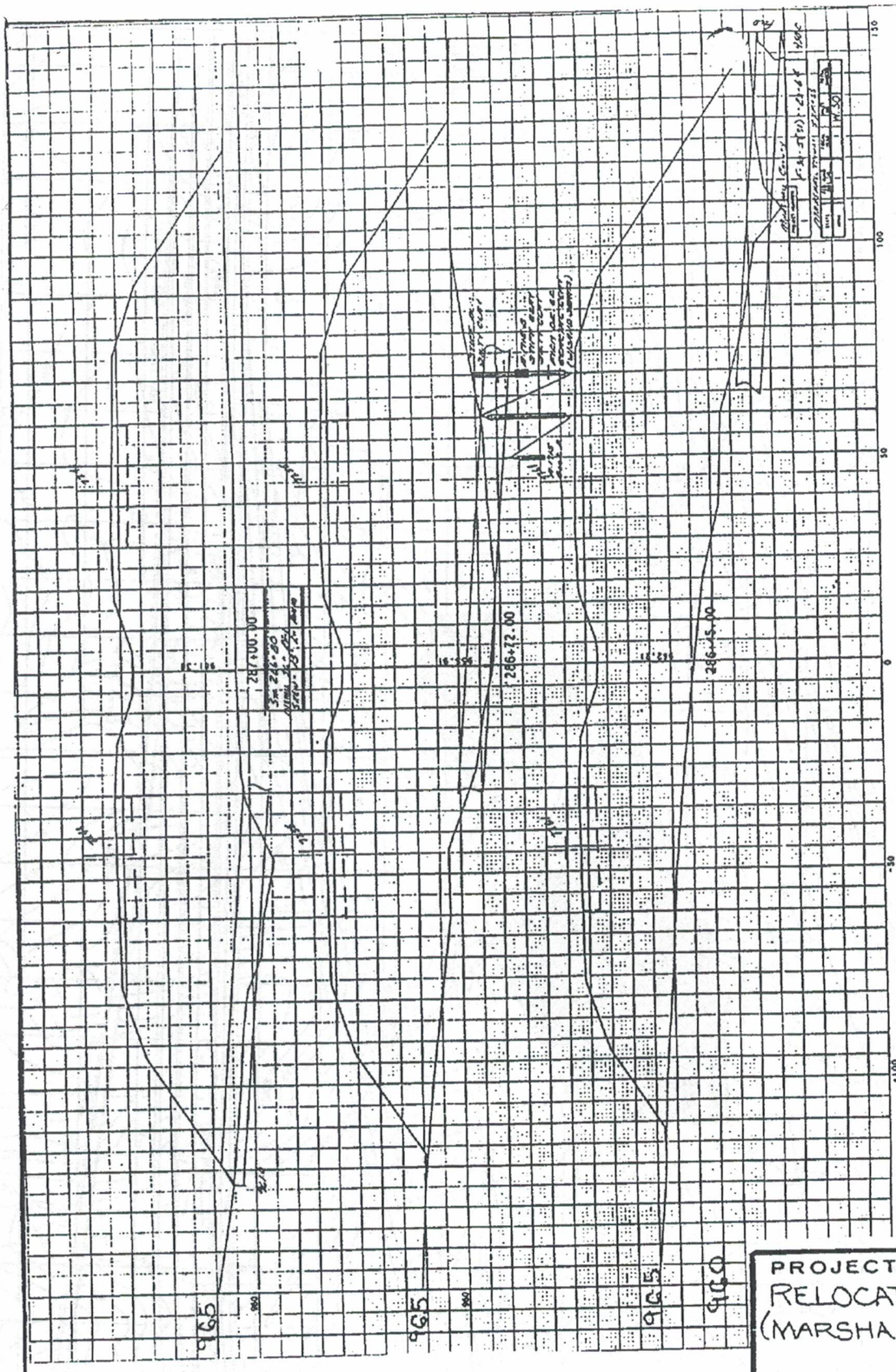
a. You fail to comply with the terms and conditions of this permit.

b. The information provided by you in support of your permit application proves to have been false, incomplete, or inaccurate (See 4 above).



PROJECT DESCRIPTION:
RELOCATION U.S. # 30
(MARSHALLTOWN BY-PASS)
LOCATION:
MARSHALL COUNTY
IOWA
CENCR-7(1970) VICINITY MAP
SHEET 1 OF 5

2018-16-106_Marshalltown_RiceGrassSiteA



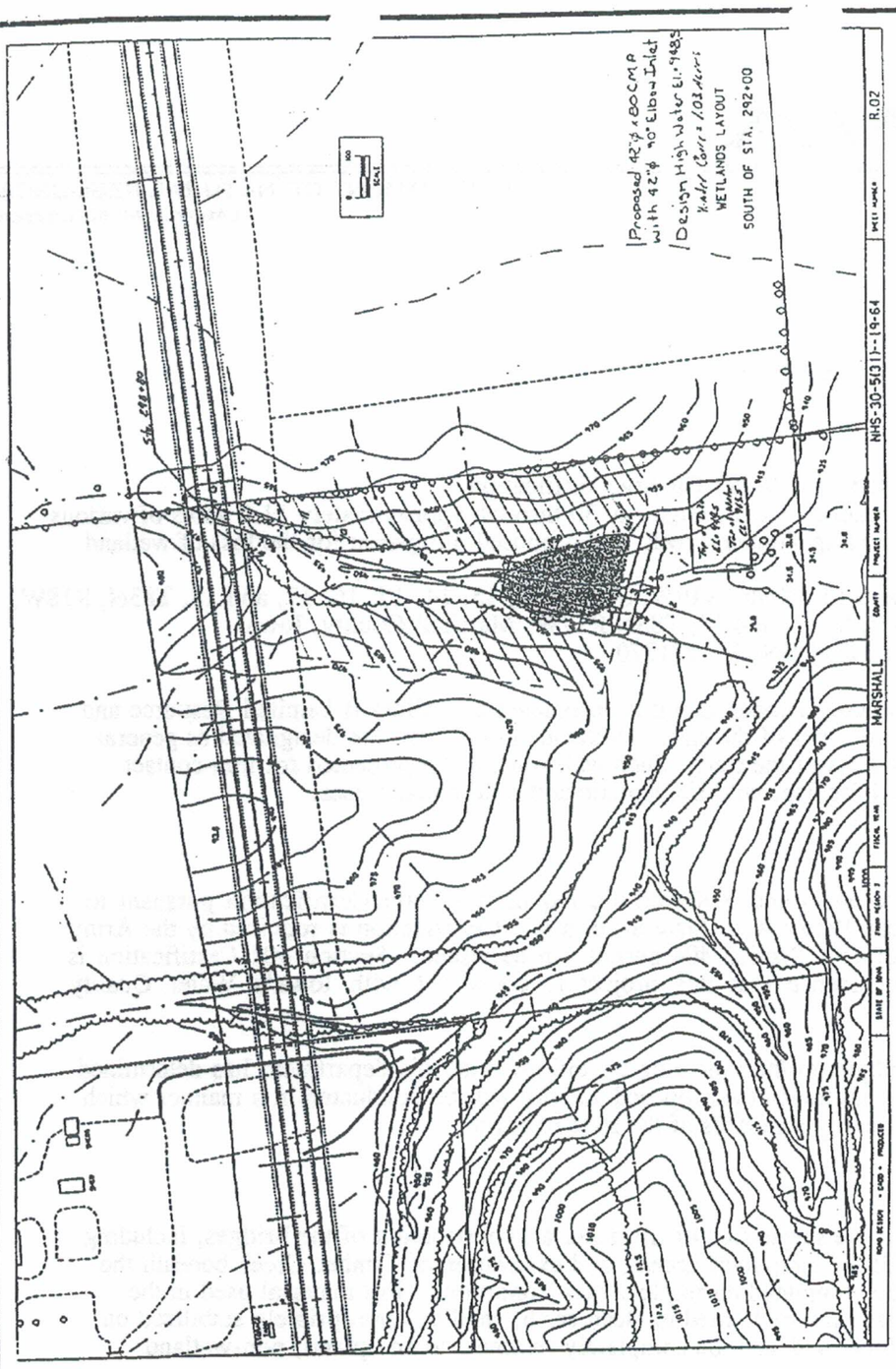
PROJECT DESCRIPTION:
RELOCATION U.S. #30
(MARSHALLTOWN BY-PASS

CENCR-271970

TYPICAL ROADWAY
CROSS SECTIONS
THROUGH WETLANDS

SHEET 3 OF 5

2018-16-106_Marshalltown_RiceGrassSiteA



Tree planting area

PROPOSED MITAGATION AREA "B"
RIGHT OF STA 298+80

.6 Acre Timbered Area

PROJECT DESCRIPTION:
RELOCATION U.S. #30
(MASHALLTOWN BY PASS

LOCATION:
MARSHALL COUNTY
IOWA

CENCR-271970

2018-16-106 Marshalltown RiceGrassSiteA

CENCR FORM 428

Wetland Mitigation
SHEET 5 OF 5

bottom. At least 5.9 acres of the 11.9 acre site shall be excavated to less than two feet above the expected normal water level. Top soil removed from the borrow site shall be stockpiled during excavation and replaced in a 6 inch thick layer on this 5.9 acres. Following replacement of top soil, the 5.9 acres shall be planted to bottomland hardwood species, such as silver maple, cottonwood, green ash, pin oak, bur oak, swamp whit oak, and basswood, at a density of 300 seedlings per acre. The remaining acres shall be excavated to insure complete coverage of shallow water.

4) Construction of the 11.9 acre replacement wetland at the borrow site, including the establishment of at least 5.9 acres of bottomland hardwood trees, shall be completed concurrent with the construction of the by-pass and bridges or by the end of the first growing season immediately following the use of the borrow site. The mitigated wetland shall be monitored annually and managed to confirm that a minimum of 80% of the entire replacement wetland area has successfully replaced the function and values of the impacted wetland after a 5 year period. If, at both the 5.9 and 6.0 acre replacement wetland, the expected water level is not achieved, seedling survival is less than 80%, or if evidence exists that the replacement wetland is becoming less effective, then additional monitoring and/or corrective actions shall be taken to achieve the compensation ratio as originally approved.

5) Future development and land-use conversion of the 11.9 acre replacement wetland and is prohibited without prior notification and approval from this department.

Although not a condition of this certification you are encouraged to establish a buffer zone in the upland area around the perimeter of the replacement wetland at the borrow site. This area could be seeded with native, warm season grasses and/or legumes. It is also recommended that you contact the Marshall County Conservation Board since they have expressed interest in management of the replacement wetland. A copy of this letter is being forwarded to the District Corps of Engineers office for their information.. You are further advised to contact their office upon receipt of this Section 401 Certification.

Sincerely,

Janet A Gastineau

Janet A. Gastineau
Water Resources Section

cc: Neal Johnson, Rock Island District Corps of Engineers
Rick Trine, Red Rock Wildlife Unit, 107 5th Ave. SE, B255, State Center, IA 50247
Garry Brandenburg, Marshall CCB, 1302 E. Olive, Marshalltown , IA 50158

The mitigation plan for permit 2007-328 was enlarged to makeup for the above shortfalls. All other terms and conditions to which your original permits were issued remain in full force and effect.

Should you have any questions, please contact me by letter, or telephone me at (309) 794-5379.

Sincerely,

Neal Johnson
Project Manager
Regulatory Branch

Copy Furnished:

Ms. Chris Schwake
Iowa Department of Natural Resources
Wallace State Office Building
Des Moines, Iowa 50309 (with enclosures)

Exhibit C

PROPERTY DESCRIPTION

A parcel of land partly in the NW FRL.¼ of the NW FRL.¼ and partly in the NE¼ of the NW FRL.¼ all in Section 18, T83N, R17W of the 5th P.M., Marshall County, Iowa, identified as Parcel "B", of Plat of Survey, Exhibit "C", attached hereto, which by this reference is made a part hereof.

Commencing at the NW corner of said Section 18; thence S05°38'23"E, 104.90 feet on the West line of said NW FRL. ¼; thence N84°21'37"E, 55.00 feet to the existing Easterly right of way line of 18th Street and the Point of Beginning; thence N84°46'32"E, 97.56 feet along the existing southerly right of way line of former Primary Road No. US 30; N73°27'56"E, 152.97 feet along said southerly right of way line; thence N84°46'10"E, 1156.24 feet along said southerly right of way line; thence N86°35'59"E, 285.10 feet along said southerly right of way line; thence S05°06'05"E, 558.12 feet; thence S65°44'02"W, 161.00 feet; thence S75°54'19"W, 722.20 feet; thence S84°58'24"W, 814.85 feet to the existing easterly right of way line of 18th Avenue; thence N06°53'19"W, 87.56 feet along said easterly right of way line; thence N05°38'23"W, 610.64 feet along said easterly right of way line to the Point of Beginning, containing 26.72 acres.

RESOLUTION NO. _____

Setting date for public hearing on an Agreement with Marshalltown Central Business District

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

WHEREAS, this Council has adopted an ordinance providing for the division of taxes levied on taxable property in the Urban Renewal Area pursuant to Section 403.19 of the Code of Iowa and establishing the fund referred to in Subsection 2 of Section 403.19 of the Code of Iowa, which fund and the portion of taxes referred to in that subsection may be irrevocably pledged by the City for the payment of the principal and interest on indebtedness incurred under the authority of Section 403.9 of the Code of Iowa to finance or refinance in whole or in part projects in the Urban Renewal Area; and

WHEREAS, the City proposes to enter into an agreement (the "Agreement") with Marshalltown Central Business District ("MCBD") in connection with activities to be undertaken by MCBD in the Urban Renewal Area related to the Main Street Program and the City's Façade Improvement Program; and

WHEREAS, the City has amended the urban renewal plan for the Urban Renewal Area to authorize the use incremental property tax revenues for the support of the activities of MCBD and for the Façade Improvement Program; and

WHEREAS, the Agreement would provide a payment to MCBD in the amount of $26,000 related to the Main Street Program and City payments to property owners in an amount not to exceed $40,000 for the Façade Improvement Program, under the authority of Section 403.9(1) of the Code of Iowa, during the fiscal year 2018-19; and

WHEREAS, it is necessary to set a date for a public hearing on the Agreement, pursuant to Section 403.9 of the Code of Iowa;

NOW, THEREFORE, IT IS RESOLVED by the City Council of the City of Marshalltown, Iowa, as follows:

Section 1. This Council shall meet on the 13th day of November, 2017, at 5:30 o'clock p.m., at the Council Chambers, at which time and place a public hearing will be held on the Agreement.

Section 2. The City Clerk is hereby directed to give notice of the proposed hearing, the time when and place where the meeting will be held, by publication at least once not less than four days and not more than twenty days before the meeting in a legal newspaper of general circulation in the City. The notice shall be in substantially the following form:

NOTICE OF HEARING ON AGREEMENT WITH MARSHALLTOWN CENTRAL BUSINESS DISTRICT

The City Council of the City of Marshalltown, Iowa, will meet at the Council Chambers on the 13th day of November, 2017, at 5:30 o'clock p.m., at which time and place a public hearing will be held on an Agreement between the City and Marshalltown Central Business District ("MCBD"), in connection with activities of MCBD related to the Main Street Program and the Façade Improvements Program in Marshalltown Urban Renewal Area No. 4, which provides for payments to MCBD in the amount of $26,000 and payments to property owners under the Façade Improvement program in an amount not to exceed $40,000.

The Agreement to make payments will not be a general obligation of the City, but will be payable solely and only from incremental property tax revenues generated from property located within the Marshalltown Urban Renewal Area No. 4.

At the meeting, the Council will receive oral or written comments from any resident or property owner of the City. Thereafter, the Council may, at the meeting or at an adjournment thereof, take additional action to approve the Agreement.

This notice is given by order of the City Council of Marshalltown, Iowa, in accordance with Section 403.9 of the Code of Iowa.

Shari Coughenour
City Clerk

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

Passed and approved October 23, 2017.

_____
Mayor

Attest:

_____
City Clerk

AGREEMENT

This Agreement is entered into between the City of Marshalltown, Iowa (the "City") and Marshalltown Central Business District ("MCBD") as of the 13th day of November, 2017.

WHEREAS, the City has established the Marshalltown Urban Renewal Area No. 4 (the "Urban Renewal Area"), and has adopted a tax increment ordinance for the Urban Renewal Area; and

WHEREAS, MCBD and the City have entered into an agreement with the Iowa Economic Development Authority for the purpose of establishing and maintaining a Main Street Program in the Urban Renewal Area (the "Main Street Agreement"); and

WHEREAS, under the Main Street Agreement, MCBD is required to perform certain activities, including business development and retention; and

WHEREAS, the City has created a program under which grants are provided to owners of buildings in the Urban Renewal Area for the purpose of improving building facades (the "Façade Improvement Program"); and

WHEREAS, the Façade Improvement Program has been administered by MCBD; and

WHEREAS, Chapter 15A of the Code of Iowa authorizes cities to provide grants, loans, guarantees, tax incentives and other financial assistance to or for the benefit of private persons; and

WHEREAS, the City has amended the urban renewal plan for the Urban Renewal Area to authorize the use incremental property tax revenues for the support of the activities of MCBD and for the Façade Improvement Program; and

WHEREAS, it is the intent of the City and MCBD that this Agreement should set out the understanding of the parties for the period of time beginning July 1, 2018 and ending June 30, 2019 ("Fiscal Year 2018-19");

NOW THEREFORE, the parties hereto agree as follows:

1. MCBD agrees that it will continue to maintain the Main Street Program in accordance with the Main Street Agreement and that it will promote business development and retention. MCBD also agrees that will continue to administer the Façade Improvement Program under the direction of the City.

2. The City agrees that it will provide a grant in the amount of $26,000 to MCDB for the Fiscal Year 2018-19 for the purpose of supporting the activities of MCBD under the Main Street Agreement and that it will provide not to exceed $40,000 in grants to property owners under the Façade Improvement Program, with funds for both purposes to be derived from incremental property tax revenues generated in the Urban Renewal Area

3. This Agreement may not be amended or assigned by either party without the express permission of the other party.

4. This Agreement shall be deemed to be a contract made under the laws of the State of Iowa and for all purposes shall be governed by and construed in accordance with laws of the State of Iowa.

The City and Marshalltown Central Business District have caused this Agreement to be signed, in their names and on their behalf by their duly authorized officers, all as of the day and date written above.

CITY OF MARSHALLTOWN, IOWA

By: _____
Mayor

Attest:

_____
City Clerk

MARSHALLTOWN CENTRAL BUSINESS DISTRICT

By:_____

Name:_____

Title:_____

the City of Marshalltown

FINANCE DEPARTMENT

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

October 17, 2017

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

From: Diana Steiner

Re: Purchasing Policy

Policy Issue: Council is required to approve changes to policies

Background: At the October 9th Council meeting, there was a discussion about the purchasing policy and the Council directed staff to come back with a few options for the items listed on page 2. Please refer to your October 9th packet for the existing and proposed purchasing policies

Budget Impact: None.

Attachment: None

cc: Jessica Kinser, City Administrator

City Council
Leon Lamer, Mike Gowdy, Joel Greer, Al Hoop
Dan Kester, Bill Martin, Bethany Wirin

Marshalltown All-America City 2012

Change Orders for Contracts:			
Existing:	Proposed	Option 1	Option 2
If council approved contact, also need to approve change order	City Engineer can approve up to $25,000 or up to a 10% incr of original contract	As proposed and Council will receive report of change orders	City Engineer/Dept Director can approve up to $10,000 or up to a 5% incr of original contract <u>OR</u> other amounts you prefer

Items previously approved in CIP (excluding vehicles):				
Existing:	Proposed	Option 1	Option 2	Option 3
N/A	Departments can approve up to a 10% increase of original estimate	If less than 10% increase and purchase < $10,000, only Dept approves. If <45K, CA approves. If $45K+, Council approves	If <= budget and purchase < $10,000, Dept proceeds. If purchase $10K-45K and/or increase above budgeted cost, CA approves. If $45K+, Council approves	If <= budget, Dept proceeds following regular threshold procedures. If purchase above budgeted estimate, Council approves

Motor Vehicles:			
Existing:	Proposed	Option 1	Option 2
Any vehicle subject to Council pre-approval. Purchase awarded by Council.	N/A-treat as other CIP purchases	No pre-approval. Purchase awarded by Council if for any vehicle licensed to be driven on the road.	No pre-approval. Purchase awarded by Council if for any vehicle licensed to be driven on the road and purchase =>$10K.

the City of Marshalltown

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

FINANCE DEPARTMENT

October 17, 2017

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

From: Diana Steiner

Re: Budget Schedule & General Fund update

Policy Issue: Council must approve FY19 and CIP budget

Recommendation: . A schedule has been prepared for Departments and Council for the upcoming budget season, which includes special noon sessions.

Background: In order to allow the Council time to approve the budget for the next fiscal year and the CIP five-year plan, a budget schedule has been created so staff can present pieces of the budget at different meetings.

Budget Update for General Fund:

Fund	Beginning Fund Balance 7/1/17	Projected Ending Fund Balance 6/30/17
001 General Fund	1,010,519	1,010,519
010 Cash Flow Reserve	2,067,220	2,072,220
030 Capital Reserve	222,656	220,406
031 Capital Reserve-Bldg	433,540	407,540
050 Coliseum Activity	3,997	(12,747)
	3,737,932	3,697,938

Budget Impact: Information only

Attachment: Budget Schedule

cc: Jessica Kinser, City Administrator

City Council
Leon Lamer, Mike Gowdy, Joel Greer, Al Hoop
Dan Kester, Bill Martin, Bethany Wirin

Marshalltown
All-America City
2012

Budget Schedule
Fiscal Year 18-19
October 16, 2017

Department Head Deadlines

- October 31: CIP schedules due back
- November 6-10: review of CIP with department heads
- December 11-15 : review of revenue & expenditures with department heads
- Secondary review with Department heads set up for after valuations- week of Jan 2 .

Council Meetings:

- Week of November 27, 2017
  - Strategic Planning
- January 8, 2018
  - CIP and Capital Expenditure Purchases (1st Draft)
  - Taxable valuations
  - Long-term debt schedule
- January 22, 2018
  - General Fund Discussion (break down of dollar figures by fund)
  - Local Option Sales Tax (LOST): 22% Council designates
  - CIP and capital expenditure purchases (2nd Draft)
- January 29, 2018 (Special Council Meeting at Noon)
  - Road Use Tax Fund
  - Local Option Sales Tax (LOST): 22% Council designates
  - Employee Benefit Fund
  - Debt Service Fund
- February 5 2018 (Special Council Meeting at Noon)
  - Enterprise funds – transit, sewer, water pollution control, compost and pool concessions
  - E911 Fund
  - Donation Funds
  - Section 8 fund
  - Grant Funds
- *NOTE: Jan 29- Feb 5 content can be flipped if needed*
- February 12, 2018:
  - Council receives and adopts final proposed budget and orders notice of hearing for both CIP and Regular Budget
- Publication Date Range – February 13-23, 2017 (To TR by 2/16 for 2/21 publication)
- March 5, 2018: Council Final Approval Date – Special Council Meeting at Noon - Public hearing and adoption of final budget
- Budget Certified to County – March 15, 2018

the City of Marshalltown

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

FINANCE DEPARTMENT

October 18, 2017

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

From: Finance Department

Re: July Monthly Financial Statements

Policy Issue: N/A

Recommendation: Staff recommends approving the July 2017 monthly financial statements.

Background: The Finance department has prepared and reconciled the July 2017 financial statements for your review. The attached reports include the following:

- Fund Balance Report, which includes the beginning balance at 6/30/17, the year-to-date revenues and expenses for 1 month and the ending fund cash balance. Adjustments have been made since the preliminary June financial statements were distributed to reclassify revenues received to the proper funds. A deficit of $371,753 was budgeted in General Fund 001 for FY17. At the end of the fiscal year, we ended with a deficit of $14,198 and a cash balance of $1,010,519. The ending fund balances from 6/30/17 are now the beginning fund balances on the July statement.
- Investment Report, which includes current balances and interest rates for all city investments.
- Revenue budget report, which groups revenues by category and includes a fund summary with the current period and fiscal year-to-date totals.
- Expense budget report, which groups expenses by function (department) and includes a fund summary with period and fiscal year-to-date totals
- Monthly Budget Report, which reflects monthly and year-to-date revenues and expenses by each fund and then in summary.

Attachment: July 2017 Financial Statements
cc: Jessica Kinser, City Administrator

City Council
Leon Lamer, Mike Gowdy, Joel Greer, Al Hoop
Dan Kester, Bill Martin, Bethany Wirin

Marshalltown
All-America City
2012

Fund Balance Report

City of Marshalltown, IA

As Of 07/31/2017

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
001 - GENERAL FUND	1,010,518.57	525,586.52	1,210,741.00	325,364.09
010 - CASH FLOW RESERVE FUND	2,067,220.00	1,477.62	0.00	2,068,697.62
030 - CAPITAL RESERVE	222,656.03	105.11	72,218.59	150,542.55
031 - CAPITAL RSRV-BLDG MAINT	433,540.11	302.92	0.00	433,843.03
050 - COLISEUM ACTIVITY FUND	3,996.94	1,474.13	1,972.98	3,498.09
110 - ROAD USE TAX	4,812,368.51	356,970.55	47,894.91	5,121,444.15
112 - EMPLOYEE BENEFITS FUND	2,261,648.85	2,769.13	0.00	2,264,417.98
117 - POLICE/FIRE RETIREMENT	599,680.42	12,080.57	0.00	611,760.99
119 - EMERGENCY FUND	0.00	2,208.94	0.00	2,208.94
121 - LOCAL OPTION SALES TAX	5,263,028.64	246,284.08	14,244.34	5,495,068.38
125 - TAX INCREMENT FINANCING	936,710.02	7,215.54	50,000.00	893,925.56
130 - CITY TORT LIABILITY	97,286.38	13,062.13	0.00	110,348.51
131 - SPECIAL ASSESSMENTS SURPLUS	0.00	0.00	0.00	0.00
132 - GRANTS-STATE/LOCAL AGENCIES	3,591.05	25,019.98	0.00	28,611.03
133 - UNDESIGNATED FEDERAL GRANTS	0.00	0.00	598.00	-598.00
140 - PARK & REC DONATION FUND	98,892.74	44,322.88	4,452.83	138,762.79
141 - MTOWN TENNIS ASSOC	1,664.12	1.16	0.00	1,665.28
142 - SOFTBALL ASSOCIATION FUND	11,335.24	5.57	3,362.05	7,978.76
143 - NICHOLSON FORD REAP GRANT	0.00	0.00	0.00	0.00
144 - LIVE HEALTHY IOWA	5,307.70	3.44	381.48	4,929.66
150 - COPS FAST GRANTS	-5,385.09	5,956.92	6,199.05	-5,627.22
151 - DEPT OF JUSTICE GRANTS	-1,434.78	10,312.50	0.00	8,877.72
152 - POLICE UNDESIGNATED GRANTS	-7,518.79	8,918.93	9,417.40	-8,017.26
153 - POLICE DEPT DONATION FUND	104,225.71	169.81	4,413.41	99,982.11
155 - (D)POLICE PENSION - SPEC REV	0.00	0.00	0.00	0.00
156 - FIRE DEPT DONATION FUND	3,198.21	2.23	0.00	3,200.44
157 - FIRE DEPT GRANTS	4,548.87	3.18	0.00	4,552.05
160 - ECONOMIC DEVELOPMENT GIFT	49,354.02	34.48	0.00	49,388.50
161 - SURETY DEPOSITS/SUBDIVIDER	10,296.52	7.19	0.00	10,303.71
170 - LIBRARY DONATION FUND	91,026.00	1,335.88	3,604.70	88,757.18
177 - SEIZED ASSETS (POLICE)	32,209.73	55.94	0.00	32,265.67
180 - HOUSING GRANTS	35,462.31	24.78	0.00	35,487.09
181 - (D)HUD LEAD GRANT	12.37	0.00	0.00	12.37
182 - #4 HUD LEAD GRANT	9,267.11	40.00	0.00	9,307.11
183 - FY 08 EDI (ECON DEV INCENTIVE)	-12,029.25	317.36	160.00	-11,871.89
184 - VOUCHERS - 002, 003	189,187.01	85,758.13	110,769.22	164,175.92
185 - CDBG HOUSING GRANTS	0.00	0.00	0.00	0.00
186 - CBDG GRANTS-NSP	-19,675.33	40,341.96	672.81	19,993.82
187 - HUD LEAD MATCH	40,262.42	0.00	0.00	40,262.42
188 - #5 HUD LEAD GRANT	-78,378.15	4,748.00	104,079.68	-177,709.83
190 - 911 SURCHARGE	530,417.81	339.81	44,084.20	486,673.42
198 - Z_GROUP HEALTH INSURANCE RET	0.00	0.00	0.00	0.00
199 - Z_CERTIFICATES	0.00	0.00	0.00	0.00
200 - GO BONDS DEBT FUND	207,473.39	30,582.30	0.00	238,055.69
300 - CIP COLLECTION FUND	55,635.66	5,784.07	0.00	61,419.73
310 - FEDERAL STREET GRANTS	-877,399.09	0.00	705.00	-878,104.09
311 - RISE STREET GRANTS	-98,178.29	0.00	0.00	-98,178.29
312 - AIRPORT PROJECT FUND	-78,886.16	858.00	0.00	-78,028.16
320 - SPECIAL ASSESSMENT PROJECTS	-47,080.95	0.00	0.00	-47,080.95
340 - BIKE PATH PROJECT FUND	92,501.58	1.86	89,841.40	2,662.04
341 - TREES FOREVER PROJECT	1,196.00	0.84	0.00	1,196.84
350 - GO BONDS CAPITAL PROJECTS	8,388.19	5.86	0.00	8,394.05
351 - 2012 BOND CAPITAL PROJ FUND	0.00	0.00	0.00	0.00
352 - 2013 BOND PROCEEDS CAP PRJ	0.00	0.00	0.00	0.00

Fund Balance Report **As Of 07/31/2017**

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
353 - 2014 GO BONDS	-13.73	0.00	0.00	-13.73
354 - POLICE & FIRE STATIONS	3,492,999.93	224.89	94,980.21	3,398,244.61
355 - 2015 GO BONDS	169,029.14	117.64	669.03	168,477.75
356 - 2016 BONDS - STREET PROJECTS	1,847,200.44	754.20	767,796.55	1,080,158.09
357 - 2018 CY STREET PROJECTS	0.00	0.00	0.00	0.00
380 - (D) S CENTER STREET PROJECTS	0.00	0.00	0.00	0.00
381 - CAPITAL STREET PROJECTS	0.00	0.00	0.00	0.00
382 - PUBLIC WORKS FACILITY	1,265.98	0.88	0.00	1,266.86
383 - CARNAGIE/CITY HALL REVITALIZTN	0.00	0.00	0.00	0.00
391 - TIF DISTRICT II CAP PROJECTS	14,561.90	0.00	0.00	14,561.90
392 - TIF DISTRICT III CAP PROJECTS	7,851.75	5.49	0.00	7,857.24
393 - TIF DISTRICT IV CAP PROJECTS	-2,477.30	0.00	0.00	-2,477.30
610 - WATER POLLUTION CONTROL	2,002.91	222,206.74	224,923.03	-713.38
611 - WPCP REVENUE	8,884,315.83	678,199.79	222,206.74	9,340,308.88
612 - WPCP REVENUE BOND FUND	311,843.76	321.46	0.00	312,165.22
613 - SEWER I/I PROJECT	0.00	0.00	0.00	0.00
614 - WPCP CAPITAL IMPROVEMENT RSRV	1,006,916.01	703.55	0.00	1,007,619.56
615 - WPCP PLANT & IMPROVEMENTS	0.00	0.00	0.00	0.00
616 - SANITARY SEWER REHAB PROJECT	0.10	0.00	0.00	0.10
617 - SANITARY SEWER NEW CONSTRUCTN	68,659.26	3,500.00	0.00	72,159.26
690 - TRANSIT OPERATING	117,704.41	34,850.14	47,811.67	104,742.88
691 - PARA TRANSIT	0.00	0.00	0.00	0.00
740 - STORM SEWER UTILITY	1,177,576.25	100,640.82	42,089.10	1,236,127.97
741 - 2016 GO STORM WATER PROJ	1,800,530.26	726.12	0.00	1,801,256.38
750 - COMPOSTING FACILITY	179,366.73	7,292.65	5,067.34	181,592.04
760 - P&R CONCESSIONS ENTERPRISE	10,326.18	14,675.87	12,520.43	12,481.62
881 - OCCUPATIONAL INSURANCE ESCROW	-849.93	10,031.80	4,166.57	5,015.30
884 - GROUP HEALTH INSURANCE ESCROW	2,655,233.60	220,271.59	172,748.71	2,702,756.48
885 - FLEXIBLE BENEFITS FUND	0.00	0.00	0.00	0.00
886 - WORKMAN'S COMP DEDUCTIBLE FUND	37,319.60	26.08	0.00	37,345.68
899 - INVENTORY FUND	0.00	0.00	0.00	0.00
910 - POLICE PENSION - T & A	0.00	0.00	1,570.62	-1,570.62
950 - SUBDIVIDER IMPROVEMENT ESCROW	0.00	0.00	0.00	0.00
951 - SALES TAX REIMBURSEMENT	0.00	0.00	0.00	0.00
952 - SURETY BONDS/DEPOSITS	0.00	0.00	0.00	0.00
953 - IA STATE SLEUTH USR GRP	0.00	0.00	0.00	0.00
954 - FRIENDS OF THE LIBRARY	0.00	0.00	0.00	0.00
955 - WATER WORKS ASSESSMENTS	0.00	0.00	0.00	0.00
991 - GOVERNMENTAL ASSETS	0.00	0.00	0.00	0.00
Report Total:	**39,849,505.43**	**2,729,040.01**	**3,376,363.05**	**39,202,182.39**

Investment Report

City of Marshalltown, IA

For Period Ending 07/31/17

Account	Name	Ending Balance	Rates
BalObject: 0213 - CENTRAL STATE BNK MONEY MARKET			
999.0213.000	CENTRAL STATE BNK MONEY MARKET	2,525,724.20	1.0
	Total BalObject: 0213 - CENTRAL STATE BNK MONEY MARKET:	**2,525,724.20**	
BalObject: 0216 - GREAT WESTERN BANK MM			
612.0216.000	GREAT WESTERN BANK MM	355,335.60	1.07
741.0216.000	GREAT WESTERN BANK MM	802,640.31	1.07
999.0216.000	GREAT WESTERN BANK MM	2,334,432.78	1.07
	Total BalObject: 0216 - GREAT WESTERN BANK MM:	**3,492,408.69**	
BalObject: 0242 - GREAT WESTRN CD (91-365 DYS)			
741.0242.000	GREAT WESTRN CD (91-364 DAYS)	1,000,000.00	0.85
999.0242.000	GREAT WESTRN CD (91-364 DAYS)	1,500,000.00	.96-1.12
	Total BalObject: 0242 - GREAT WESTRN CD (91-365 DYS):	**2,500,000.00**	
BalObject: 0243 - GNB CD (91-364 DYS)			
884.0243.000	GNB CD (91-364 DAYS)	500,000.00	1.18
	Total BalObject: 0243 - GNB CD (91-364 DYS):	**500,000.00**	
BalObject: 0247 - FRMRS SVGS BK CD (91-365)			
354.0247.000	FRMRS SVGS BK CD (91-364 DAYS)	300,898.54	0.91
999.0247.000	FRMRS SVGS BK CD (91-364 DAYS)	3,007,224.70	1.01-1.18
	Total BalObject: 0247 - FRMRS SVGS BK CD (91-365):	**3,308,123.24**	
BalObject: 0248 - HOME FEDERAL CD (91-365DY			
354.0248.000	HOME FEDERAL CD (91-364 DAYS)	800,000.00	.71-.78
	Total BalObject: 0248 - HOME FEDERAL CD (91-365DY:	**800,000.00**	
BalObject: 0250 - CENTRAL STATE BANK (91-365) CD			
999.0250.000	CENTRAL STATE BANK (91-364 DAYS)	3,000,000.00	.85-1.20
	Total BalObject: 0250 - CENTRAL STATE BANK (91-365) CD:	**3,000,000.00**	
BalObject: 0252 - GNB 365 INV			
121.0252.000	GNB CD (365 DAYS)	1,000,000.00	0.75
354.0252.000	GNB CD (365 DAYS)	1,000,000.00	0.92
611.0252.000	GNB CD (365 DAYS)	1,000,000.00	0.75
884.0252.000	GNB CD (365 DAYS)	500,000.00	1.31
999.0252.000	GNB CD (365 DAYS)	500,000.00	1.31
	Total BalObject: 0252 - GNB 365 INV:	**4,000,000.00**	
BalObject: 0255 - HOME FEDERAL (365)			
121.0255.000	HOME FEDERAL CD (365 DAYS)	1,000,000.00	0.75
354.0255.000	HOME FEDERAL CD (365 DAYS)	1,300,000.00	0.85
	Total BalObject: 0255 - HOME FEDERAL (365):	**2,300,000.00**	
BalObject: 0262 - GREAT WESTERN BANK (> 1 YR CD)			
999.0262.000	GREAT WESTRN CD (365 DAYS)	1,500,000.00	1.15-1.41
	Total BalObject: 0262 - GREAT WESTERN BANK (> 1 YR CD):	**1,500,000.00**	
BalObject: 0266 - CENTRAL STATE BANK CD (> 1 YR)			
884.0266.000	CENTRAL STATE BANK (365 DAYS)	1,004,710.96	0.95
999.0266.000	CENTRAL STATE BANK (365 DAYS)	3,000,000.00	1.30-1.50
	Total BalObject: 0266 - CENTRAL STATE BANK CD (> 1 YR):	**4,004,710.96**	
BalObject: 0267 - FARMERS CD (> 1 YR)			
010.0267.000	FRMRS SVGS BK CD (365 DAYS)	1,013,521.58	0.89
999.0267.000	FRMRS SVGS BK CD (365 DAYS)	1,502,887.70	1.14-1.44
	Total BalObject: 0267 - FARMERS CD (> 1 YR):	**2,516,409.28**	
BalObject: 0269 - UB&T CD (> 1 YR)			
611.0269.000	UB&T CD (365 DAYS)	1,007,012.25	0.7
	Total BalObject: 0269 - UB&T CD (> 1 YR):	**1,007,012.25**	
	Grand Totals:	**31,454,388.62**	

City of Marshalltown, IA

Marshalltown

Budget Report

Revenue by Category and Fund

For Fiscal: 2017-2018 Period Ending: 07/31/2017

Category	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
40 - TAXES	17,090,734.00	414,561.86	414,561.86	-16,676,172.14	0.98
42 - LICENSES AND PERMITS	258,775.00	47,538.89	47,538.89	-211,236.11	0.82
43 - INTERGOVERNMENTAL REVENUE	8,904,937.00	691,575.40	691,575.40	-8,213,361.60	0.92
44 - CHARGES FOR SERVICE	9,767,109.00	1,017,952.86	1,017,952.86	-8,749,156.14	0.90
46 - USE OF MONEY & PROPERTY	230,810.00	30,912.01	30,912.01	-199,897.99	0.87
47 - SPECIAL ASSESSMENTS	32,206.00	0.00	0.00	-32,206.00	1.00
48 - MISCELLANEOUS REVENUE	225,565.00	33,634.78	33,634.78	-191,930.22	0.85
49 - OTHER FINANCING SOURCE	15,380,000.00	40,328.00	40,328.00	-15,339,672.00	1.00
65 - TRANSFERS	10,319,298.00	222,206.74	222,206.74	-10,097,091.26	0.98
Report Total:	**62,209,434.00**	**2,498,710.54**	**2,498,710.54**	**-59,710,723.46**	**0.96**

Budget Report

For Fiscal: 2017-2018 Period Ending: 07/31/2017

Fund Summary

Fund	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
001 - GENERAL FUND	15,320,796.00	525,586.52	525,586.52	-14,795,209.48	0.97
010 - CASH FLOW RESERVE FUND	5,000.00	1,477.62	1,477.62	-3,522.38	0.70
030 - CAPITAL RESERVE	614,989.00	105.11	105.11	-614,883.89	1.00
031 - CAPITAL RSRV-BLDG MAINT	750.00	302.92	302.92	-447.08	0.60
050 - COLISEUM ACTIVITY FUND	21,926.00	1,474.13	1,474.13	-20,451.87	0.93
110 - ROAD USE TAX	3,300,000.00	356,970.55	356,970.55	-2,943,029.45	0.89
112 - EMPLOYEE BENEFITS FUND	2,604,066.00	2,769.13	2,769.13	-2,601,296.87	1.00
117 - POLICE/FIRE RETIREMENT	1,161,150.00	12,080.57	12,080.57	-1,149,069.43	0.99
119 - EMERGENCY FUND	228,779.00	2,208.94	2,208.94	-226,570.06	0.99
121 - LOCAL OPTION SALES TAX	4,102,690.00	246,284.08	246,284.08	-3,856,405.92	0.94
125 - TAX INCREMENT FINANCING	186,519.00	7,215.54	7,215.54	-179,303.46	0.96
130 - CITY TORT LIABILITY	200.00	13,062.13	13,062.13	12,862.13	64.31
132 - GRANTS-STATE/LOCAL AGENCIES	0.00	25,019.98	25,019.98	25,019.98	-00
140 - PARK & REC DONATION FUND	13,000.00	44,322.88	44,322.88	31,322.88	2.41
141 - MTOWN TENNIS ASSOC	0.00	1.16	1.16	1.16	-00
142 - SOFTBALL ASSOCIATION FUND	0.00	5.57	5.57	5.57	-00
144 - LIVE HEALTHY IOWA	6,400.00	3.44	3.44	-6,396.56	1.00
150 - COPS FAST GRANTS	49,000.00	5,956.92	5,956.92	-43,043.08	0.88
151 - DEPT OF JUSTICE GRANTS	23,000.00	10,312.50	10,312.50	-12,687.50	0.55
152 - POLICE UNDESIGNATED GRANTS	86,762.00	8,918.93	8,918.93	-77,843.07	0.90
153 - POLICE DEPT DONATION FUND	2,400.00	169.81	169.81	-2,230.19	0.93
156 - FIRE DEPT DONATION FUND	0.00	2.23	2.23	2.23	-00
157 - FIRE DEPT GRANTS	0.00	3.18	3.18	3.18	-00
160 - ECONOMIC DEVELOPMENT GIFT	0.00	34.48	34.48	34.48	-00
161 - SURETY DEPOSITS/SUBDIVIDER	0.00	7.19	7.19	7.19	-00
170 - LIBRARY DONATION FUND	20,000.00	1,335.88	1,335.88	-18,664.12	0.93
177 - SEIZED ASSETS (POLICE)	3,400.00	55.94	55.94	-3,344.06	0.98
180 - HOUSING GRANTS	5,000.00	24.78	24.78	-4,975.22	1.00
182 - #4 HUD LEAD GRANT	112,837.00	40.00	40.00	-112,797.00	1.00

183 - FY 08 EDI (ECON DEV INCENTIVE)	0.00	317.36	317.36	317.36	-00
184 - VOUCHERS - 002, 003	1,394,630.00	85,758.13	85,758.13	-1,308,871.87	0.94
186 - CBDG GRANTS-NSP	0.00	40,341.96	40,341.96	40,341.96	-00
188 - #5 HUD LEAD GRANT	1,520,200.00	4,748.00	4,748.00	-1,515,452.00	1.00
190 - 911 SURCHARGE	300,000.00	339.81	339.81	-299,660.19	1.00
200 - GO BONDS DEBT FUND	4,314,429.00	30,582.30	30,582.30	-4,283,846.70	0.99
300 - CIP COLLECTION FUND	573,695.00	5,784.07	5,784.07	-567,910.93	0.99
310 - FEDERAL STREET GRANTS	85,800.00	0.00	0.00	-85,800.00	1.00
312 - AIRPORT PROJECT FUND	313,200.00	858.00	858.00	-312,342.00	1.00
320 - SPECIAL ASSESSMENT PROJECTS	25,000.00	0.00	0.00	-25,000.00	1.00
340 - BIKE PATH PROJECT FUND	378,333.00	1.86	1.86	-378,331.14	1.00
341 - TREES FOREVER PROJECT	3,000.00	0.84	0.84	-2,999.16	1.00
350 - GO BONDS CAPITAL PROJECTS	7,206.00	5.86	5.86	-7,200.14	1.00
354 - POLICE & FIRE STATIONS	12,701,000.00	224.89	224.89	-12,700,775.11	1.00
355 - 2015 GO BONDS	0.00	117.64	117.64	117.64	-00
356 - 2016 BONDS - STREET PROJECTS	10,000.00	754.20	754.20	-9,245.80	0.92
382 - PUBLIC WORKS FACILITY	0.00	0.88	0.88	0.88	-00
392 - TIF DISTRICT III CAP PROJECTS	25.00	5.49	5.49	-19.51	0.78
393 - TIF DISTRICT IV CAP PROJECTS	50,000.00	0.00	0.00	-50,000.00	1.00
610 - WATER POLLUTION CONTROL	0.00	222,206.74	222,206.74	222,206.74	-00
611 - WPCP REVENUE	7,316,896.00	678,199.79	678,199.79	-6,638,696.21	0.91
612 - WPCP REVENUE BOND FUND	0.00	321.46	321.46	321.46	-00
614 - WPCP CAPITAL IMPROVEMENT RSRV	2,700.00	703.55	703.55	-1,996.45	0.74
616 - SANITARY SEWER REHAB PROJECT	2,750,000.00	0.00	0.00	-2,750,000.00	1.00
617 - SANITARY SEWER NEW CONSTRUCTN	0.00	3,500.00	3,500.00	3,500.00	-00
690 - TRANSIT OPERATING	1,009,847.00	34,850.14	34,850.14	-974,996.86	0.97
740 - STORM SEWER UTILITY	1,478,000.00	100,640.82	100,640.82	-1,377,359.18	0.93
741 - 2016 GO STORM WATER PROJ	0.00	726.12	726.12	726.12	-00
750 - COMPOSTING FACILITY	68,509.00	7,292.65	7,292.65	-61,216.35	0.89
760 - P&R CONCESSIONS ENTERPRISE	38,300.00	14,675.87	14,675.87	-23,624.13	0.62
Report Total:	**62,209,434.00**	**2,498,710.54**	**2,498,710.54**	**-59,710,723.46**	**0.96**

City of Marshalltown, IA

Budget Report

Expense by Function and Fund

For Fiscal: 2017-2018 Period Ending: 07/31/2017

Function	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
1010 - Police Operations/Crime Prevention	5,116,039.00	436,014.46	436,014.46	4,680,024.54	0.91
1013 - Police Dispatch	1,247,818.00	119,600.18	119,600.18	1,128,217.82	0.90
1030 - Emergency Mgmt	30,417.00	4,964.67	4,964.67	25,452.33	0.84
1040 - Flood Control	394.00	8,673.34	8,673.34	(8,279.34)	(21.01)
1050 - Fire Department	2,912,197.00	241,531.34	241,531.34	2,670,665.66	0.92
1051 - Fire Training	126,978.00	-	-	126,978.00	1.00
1070 - Building Inspections	209,395.00	14,110.50	14,110.50	195,284.50	0.93
1071 - Rental Inspections	139,023.00	10,067.20	10,067.20	128,955.80	0.93
1072 - Electrial Inspections	77,069.00	5,687.00	5,687.00	71,382.00	0.93
1075 - Code Enforcement	33,600.00	2,143.34	2,143.34	31,456.66	0.94
1090 - Animal Control	50,000.00	8,666.66	8,666.66	41,333.34	0.83
1099 - Police and Fire Building Exps	9,470,300.00	93,780.21	93,780.21	9,376,519.79	0.99
1901 - Parking	57,268.00	-	-	57,268.00	1.00
2010 - Roads, Bridges, Sidewalks	3,534,446.00	859,131.95	859,131.95	2,675,314.05	0.76
2011 - Sidewalks	50,000.00	-	-	50,000.00	1.00
2012 - Street Construction	981,000.00	3,375.00	3,375.00	977,625.00	1.00
2020 - Parking	-	3,837.79	3,837.79	(3,837.79)	-
2030 - Street Lighting	231,355.00	20,258.17	20,258.17	211,096.83	0.91
2040 - Traffic Safety	313,089.00	15,080.42	15,080.42	298,008.58	0.95
2050 - Snow Removal	250,554.00	-	-	250,554.00	1.00
2055 - Tree Removal	-	525.35	525.35	(525.35)	-
2060 - Highway Engineering	591,254.00	35,424.46	35,424.46	555,829.54	0.94
2070 - Street Cleaning	7,500.00	-	-	7,500.00	1.00
2080 - Airport	457,066.00	4,743.77	4,743.77	452,322.23	0.99
2090 - Garbage	114,063.00	248.65	248.65	113,814.35	1.00
3040 - Health Regulation & Inspections	1,260,951.00	104,079.68	104,079.68	1,156,871.32	0.92
3900 - Other Social Services	38,116.00	4,411.64	4,411.64	33,704.36	0.88
4010 - Library Services	1,229,402.00	110,323.91	110,323.91	1,119,078.09	0.91
4020 - Museum, Band, Theater	8,267.00	-	-	8,267.00	1.00
4030 - Parks	1,336,468.00	156,558.57	156,558.57	1,179,909.43	0.88
4040 - Recreation	94,397.00	7,486.94	7,486.94	86,910.06	0.92
4041 - Community Schools	187,505.00	34,578.17	34,578.17	152,926.83	0.82
4045 - Swimming Pools	205,065.00	67,039.22	67,039.22	138,025.78	0.67
4060 - Community Center	76,760.00	12,793.32	12,793.32	63,966.68	0.83
4065 - Coliseum	38,670.00	1,972.98	1,972.98	36,697.02	0.95
5010 - Community Beautification	20,817.00	579.93	579.93	20,237.07	0.97
5020 - Econmic Development	238,583.00	50,160.00	50,160.00	188,423.00	0.79
5030 - Housing & Urban Renewal	1,397,181.00	111,442.03	111,442.03	1,285,738.97	0.92
5040 - Planning & Zoning	76,021.00	3,714.31	3,714.31	72,306.69	0.95
5900 - Other Community and Economic Dev.	291,450.00	-	-	291,450.00	1.00
6010 - Mayor	14,080.00	681.52	681.52	13,398.48	0.95
6011 - Council	25,697.00	1,759.80	1,759.80	23,937.20	0.93
6012 - City Manager	123,307.00	9,819.25	9,819.25	113,487.75	0.92
6020 - Clerk	173,826.00	8,292.85	8,292.85	165,533.15	0.95
6021 - Finance	559,488.00	32,804.09	32,804.09	526,683.91	0.94
6025 - HR	105,234.00	8,448.17	8,448.17	96,785.83	0.92
6030 - Elections	8,900.00	-	-	8,900.00	1.00
6040 - Legal Services	100,000.00	7,058.61	7,058.61	92,941.39	0.93
6050 - City Hall & Gen Buildings	68,949.00	4,194.67	4,194.67	64,754.33	0.94
6051 - Carnagie Bldg	30,460.00	2,699.84	2,699.84	27,760.16	0.91
6070 - Data Processing,IT	141,374.00	7,415.44	7,415.44	133,958.56	0.95
6075 - Cable TV	51,630.00	-	-	51,630.00	1.00

Budget Report For Fiscal: 2017-2018 Period Ending: 07/31/2017

Function	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
6900 - Other Gen Gov	211,281.00	1,508.44	1,508.44	209,772.56	0.99
7010 - Debt Service	4,150,572.00	-	-	4,150,572.00	1.00
8015 - Sewer & Sewage Disposal	4,840,256.00	152,204.85	152,204.85	4,688,051.15	0.97
8016 - Sanitary Sewer	4,187,381.00	72,718.18	72,718.18	4,114,662.82	0.98
8050 - Transit	1,176,992.00	47,811.67	47,811.67	1,129,180.33	0.96
8065 - Storm Water	892,982.00	40,622.06	40,622.06	852,359.94	0.95
8066 - Storm Water-Eng	700,000.00	5,571.00	5,571.00	694,429.00	0.99
8067 - Storm Water-Dike	32,693.00	1,467.04	1,467.04	31,225.96	0.96
8070 - Compost	207,266.00	5,067.34	5,067.34	202,198.66	0.98
8080 - P&R Concessions	40,857.00	12,520.43	12,520.43	28,336.57	0.69
9000 - 9000	10,319,298.00	222,206.74	222,206.74	10,097,091.26	0.98
Report Total:	**60,663,001.00**	**3,197,877.15**	**3,197,877.15**	**57,465,123.85**	**0.95**

Budget Report For Fiscal: 2017-2018 Period Ending: 07/31/2017

Fund Summary

	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
001 - GENERAL FUND	15,574,133.00	1,210,741.00	1,210,741.00	14,363,392.00	0.92
030 - CAPITAL RESERVE	617,239.00	72,218.59	72,218.59	545,020.41	0.88
031 - CAPITAL RSRV-BLDG MAINT	26,750.00	-	-	26,750.00	1.00
050 - COLISEUM ACTIVITY FUND	38,670.00	1,972.98	1,972.98	36,697.02	0.95
110 - ROAD USE TAX	3,485,203.00	47,894.91	47,894.91	3,437,308.09	0.99
112 - EMPLOYEE BENEFITS FUND	2,628,540.00	-	-	2,628,540.00	1.00
117 - POLICE/FIRE RETIREMENT	1,148,362.00	-	-	1,148,362.00	1.00
119 - EMERGENCY FUND	228,779.00	-	-	228,779.00	1.00
121 - LOCAL OPTION SALES TAX	4,020,000.00	14,244.34	14,244.34	4,005,755.66	1.00
125 - TAX INCREMENT FINANCING	615,143.00	50,000.00	50,000.00	565,143.00	0.92
130 - CITY TORT LIABILITY	15,000.00	-	-	15,000.00	1.00
133 - UNDESIGNATED FEDERAL GRANTS	-	598.00	598.00	(598.00)	-
140 - PARK & REC DONATION FUND	19,147.00	4,452.83	4,452.83	14,694.17	0.77
142 - SOFTBALL ASSOCIATION FUND	-	3,362.05	3,362.05	(3,362.05)	-
144 - LIVE HEALTHY IOWA	5,858.00	381.48	381.48	5,476.52	0.93
150 - COPS FAST GRANTS	44,201.00	6,199.05	6,199.05	38,001.95	0.86
151 - DEPT OF JUSTICE GRANTS	23,000.00	-	-	23,000.00	1.00
152 - POLICE UNDESIGNATED GRANTS	77,490.00	9,417.40	9,417.40	68,072.60	0.88
153 - POLICE DEPT DONATION FUND	8,200.00	4,413.41	4,413.41	3,786.59	0.46
170 - LIBRARY DONATION FUND	13,700.00	3,604.70	3,604.70	10,095.30	0.74
177 - SEIZED ASSETS (POLICE)	3,000.00	-	-	3,000.00	1.00
180 - HOUSING GRANTS	2,070.00	-	-	2,070.00	1.00
183 - FY 08 EDI (ECON DEV INCENTIVE)	-	160.00	160.00	(160.00)	-
184 - VOUCHERS - 002, 003	1,389,150.00	110,769.22	110,769.22	1,278,380.78	0.92
186 - CBDG GRANTS-NSP	8,031.00	672.81	672.81	7,358.19	0.92
187 - HUD LEAD MATCH	26,788.00	-	-	26,788.00	1.00
188 - #5 HUD LEAD GRANT	1,232,093.00	104,079.68	104,079.68	1,128,013.32	0.92
190 - 911 SURCHARGE	300,000.00	44,084.20	44,084.20	255,915.80	0.85
200 - GO BONDS DEBT FUND	4,150,572.00	-	-	4,150,572.00	1.00
300 - CIP COLLECTION FUND	614,739.00	-	-	614,739.00	1.00
310 - FEDERAL STREET GRANTS	-	705.00	705.00	(705.00)	-
312 - AIRPORT PROJECT FUND	348,700.00	-	-	348,700.00	1.00
340 - BIKE PATH PROJECT FUND	507,787.00	89,841.40	89,841.40	417,945.60	0.82
341 - TREES FOREVER PROJECT	3,000.00	-	-	3,000.00	1.00
354 - POLICE & FIRE STATIONS	9,470,300.00	94,980.21	94,980.21	9,375,319.79	0.99
355 - 2015 GO BONDS	-	669.03	669.03	(669.03)	-
356 - 2016 BONDS - STREET PROJECTS	1,888,929.00	767,796.55	767,796.55	1,121,132.45	0.59
393 - TIF DISTRICT IV CAP PROJECTS	50,000.00	-	-	50,000.00	1.00
610 - WATER POLLUTION CONTROL	7,227,637.00	224,923.03	224,923.03	7,002,713.97	0.97
611 - WPCP REVENUE	-	222,206.74	222,206.74	(222,206.74)	-
616 - SANITARY SEWER REHAB PROJECT	1,800,000.00	-	-	1,800,000.00	1.00
690 - TRANSIT OPERATING	1,176,992.00	47,811.67	47,811.67	1,129,180.33	0.96
740 - STORM SEWER UTILITY	925,675.00	42,089.10	42,089.10	883,585.90	0.95
741 - 2016 GO STORM WATER PROJ	700,000.00	-	-	700,000.00	1.00
750 - COMPOSTING FACILITY	207,266.00	5,067.34	5,067.34	202,198.66	0.98
760 - P&R CONCESSIONS ENTERPRISE	40,857.00	12,520.43	12,520.43	28,336.57	0.69
Report Total:	**60,663,001.00**	**3,197,877.15**	**3,197,877.15**	**57,465,123.85**	**0.95**

City of Marshalltown, IA

Monthly Budget Report - Marshalltown

Group Summary

For Fiscal: Current Period Ending: 07/31/2017

Account Typ...	July Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 001 - GENERAL FUND					
Revenue	525,586.52	1,276,732.67	525,586.52	-751,146.15	15,320,796.00
Expense	1,210,741.00	1,297,842.28	1,210,741.00	87,101.28	15,574,133.00
Total Fund: 001 - GENERAL FUND:	**-685,154.48**	**-21,109.61**	**-685,154.48**	**-664,044.87**	**-253,337.00**
Fund: 010 - CASH FLOW RESERVE FUND					
Revenue	1,477.62	416.66	1,477.62	1,060.96	5,000.00
Total Fund: 010 - CASH FLOW RESERVE FUND:	**1,477.62**	**416.66**	**1,477.62**	**1,060.96**	**5,000.00**
Fund: 030 - CAPITAL RESERVE					
Revenue	105.11	51,249.08	105.11	-51,143.97	614,989.00
Expense	72,218.59	51,436.54	72,218.59	-20,782.05	617,239.00
Total Fund: 030 - CAPITAL RESERVE:	**-72,113.48**	**-187.46**	**-72,113.48**	**-71,926.02**	**-2,250.00**
Fund: 031 - CAPITAL RSRV-BLDG MAINT					
Revenue	302.92	62.50	302.92	240.42	750.00
Expense	0.00	2,229.16	0.00	2,229.16	26,750.00
Total Fund: 031 - CAPITAL RSRV-BLDG MAINT:	**302.92**	**-2,166.66**	**302.92**	**2,469.58**	**-26,000.00**
Fund: 050 - COLISEUM ACTIVITY FUND					
Revenue	1,474.13	1,827.15	1,474.13	-353.02	21,926.00
Expense	1,972.98	3,222.40	1,972.98	1,249.42	38,670.00
Total Fund: 050 - COLISEUM ACTIVITY FUND:	**-498.85**	**-1,395.25**	**-498.85**	**896.40**	**-16,744.00**
Fund: 110 - ROAD USE TAX					
Revenue	356,970.55	275,000.00	356,970.55	81,970.55	3,300,000.00
Expense	47,894.91	290,349.14	47,894.91	242,454.23	3,485,203.00
Total Fund: 110 - ROAD USE TAX:	**309,075.64**	**-15,349.14**	**309,075.64**	**324,424.78**	**-185,203.00**
Fund: 112 - EMPLOYEE BENEFITS FUND					
Revenue	2,769.13	217,005.50	2,769.13	-214,236.37	2,604,066.00
Expense	0.00	219,044.99	0.00	219,044.99	2,628,540.00
Total Fund: 112 - EMPLOYEE BENEFITS FUND:	**2,769.13**	**-2,039.49**	**2,769.13**	**4,808.62**	**-24,474.00**
Fund: 117 - POLICE/FIRE RETIREMENT					
Revenue	12,080.57	96,762.49	12,080.57	-84,681.92	1,161,150.00
Expense	0.00	95,696.83	0.00	95,696.83	1,148,362.00
Total Fund: 117 - POLICE/FIRE RETIREMENT:	**12,080.57**	**1,065.66**	**12,080.57**	**11,014.91**	**12,788.00**
Fund: 119 - EMERGENCY FUND					
Revenue	2,208.94	19,064.91	2,208.94	-16,855.97	228,779.00

Account Typ...	July Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Expense	0.00	19,064.91	0.00	19,064.91	228,779.00
Total Fund: 119 - EMERGENCY FUND:	**2,208.94**	**0.00**	**2,208.94**	**2,208.94**	**0.00**
Fund: 121 - LOCAL OPTION SALES TAX					
Revenue	246,284.08	341,890.82	246,284.08	-95,606.74	4,102,690.00
Expense	14,244.34	334,999.99	14,244.34	320,755.65	4,020,000.00
Total Fund: 121 - LOCAL OPTION SALES TAX:	**232,039.74**	**6,890.83**	**232,039.74**	**225,148.91**	**82,690.00**
Fund: 125 - TAX INCREMENT FINANCING					
Revenue	7,215.54	15,543.24	7,215.54	-8,327.70	186,519.00
Expense	50,000.00	51,261.90	50,000.00	1,261.90	615,143.00
Total Fund: 125 - TAX INCREMENT FINANCING:	**-42,784.46**	**-35,718.66**	**-42,784.46**	**-7,065.80**	**-428,624.00**
Fund: 130 - CITY TORT LIABILITY					
Revenue	13,062.13	16.66	13,062.13	13,045.47	200.00
Expense	0.00	1,249.99	0.00	1,249.99	15,000.00
Total Fund: 130 - CITY TORT LIABILITY:	**13,062.13**	**-1,233.33**	**13,062.13**	**14,295.46**	**-14,800.00**
Fund: 132 - GRANTS-STATE/LOCAL AGENCIES					
Revenue	25,019.98	0.00	25,019.98	25,019.98	0.00
Total Fund: 132 - GRANTS-STATE/LOCAL AGENCIES:	**25,019.98**	**0.00**	**25,019.98**	**25,019.98**	**0.00**
Fund: 133 - UNDESIGNATED FEDERAL GRANTS					
Expense	598.00	0.00	598.00	-598.00	0.00
Total Fund: 133 - UNDESIGNATED FEDERAL GRANTS:	**598.00**	**0.00**	**598.00**	**-598.00**	**0.00**
Fund: 140 - PARK & REC DONATION FUND					
Revenue	44,322.88	1,083.33	44,322.88	43,239.55	13,000.00
Expense	4,452.83	1,595.55	4,452.83	-2,857.28	19,147.00
Total Fund: 140 - PARK & REC DONATION FUND:	**39,870.05**	**-512.22**	**39,870.05**	**40,382.27**	**-6,147.00**
Fund: 141 - MTOWN TENNIS ASSOC					
Revenue	1.16	0.00	1.16	1.16	0.00
Total Fund: 141 - MTOWN TENNIS ASSOC:	**1.16**	**0.00**	**1.16**	**1.16**	**0.00**
Fund: 142 - SOFTBALL ASSOCIATION FUND					
Revenue	5.57	0.00	5.57	5.57	0.00
Expense	3,362.05	0.00	3,362.05	-3,362.05	0.00
Total Fund: 142 - SOFTBALL ASSOCIATION FUND:	**-3,356.48**	**0.00**	**-3,356.48**	**-3,356.48**	**0.00**
Fund: 144 - LIVE HEALTHY IOWA					
Revenue	3.44	533.33	3.44	-529.89	6,400.00
Expense	381.48	488.12	381.48	106.64	5,858.00
Total Fund: 144 - LIVE HEALTHY IOWA :	**-378.04**	**45.21**	**-378.04**	**-423.25**	**542.00**
Fund: 150 - COPS FAST GRANTS					
Revenue	5,956.92	4,083.33	5,956.92	1,873.59	49,000.00
Expense	6,199.05	3,683.40	6,199.05	-2,515.65	44,201.00

Account Typ...	July Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Total Fund: 150 - COPS FAST GRANTS:	**-242.13**	**399.93**	**-242.13**	**-642.06**	**4,799.00**
Fund: 151 - DEPT OF JUSTICE GRANTS					
Revenue	10,312.50	1,916.66	10,312.50	8,395.84	23,000.00
Expense	0.00	1,916.66	0.00	1,916.66	23,000.00
Total Fund: 151 - DEPT OF JUSTICE GRANTS:	**10,312.50**	**0.00**	**10,312.50**	**10,312.50**	**0.00**
Fund: 152 - POLICE UNDESIGNATED GRANTS					
Revenue	8,918.93	7,230.16	8,918.93	1,688.77	86,762.00
Expense	9,417.40	6,457.49	9,417.40	-2,959.91	77,490.00
Total Fund: 152 - POLICE UNDESIGNATED GRANTS:	**-498.47**	**772.67**	**-498.47**	**-1,271.14**	**9,272.00**
Fund: 153 - POLICE DEPT DONATION FUND					
Revenue	169.81	199.99	169.81	-30.18	2,400.00
Expense	4,413.41	683.31	4,413.41	-3,730.10	8,200.00
Total Fund: 153 - POLICE DEPT DONATION FUND:	**-4,243.60**	**-483.32**	**-4,243.60**	**-3,760.28**	**-5,800.00**
Fund: 156 - FIRE DEPT DONATION FUND					
Revenue	2.23	0.00	2.23	2.23	0.00
Total Fund: 156 - FIRE DEPT DONATION FUND:	**2.23**	**0.00**	**2.23**	**2.23**	**0.00**
Fund: 157 - FIRE DEPT GRANTS					
Revenue	3.18	0.00	3.18	3.18	0.00
Total Fund: 157 - FIRE DEPT GRANTS:	**3.18**	**0.00**	**3.18**	**3.18**	**0.00**
Fund: 160 - ECONOMIC DEVELOPMENT GIFT					
Revenue	34.48	0.00	34.48	34.48	0.00
Total Fund: 160 - ECONOMIC DEVELOPMENT GIFT:	**34.48**	**0.00**	**34.48**	**34.48**	**0.00**
Fund: 161 - SURETY DEPOSITS/SUBDIVIDER					
Revenue	7.19	0.00	7.19	7.19	0.00
Total Fund: 161 - SURETY DEPOSITS/SUBDIVIDER:	**7.19**	**0.00**	**7.19**	**7.19**	**0.00**
Fund: 170 - LIBRARY DONATION FUND					
Revenue	1,335.88	1,666.66	1,335.88	-330.78	20,000.00
Expense	3,604.70	1,141.65	3,604.70	-2,463.05	13,700.00
Total Fund: 170 - LIBRARY DONATION FUND:	**-2,268.82**	**525.01**	**-2,268.82**	**-2,793.83**	**6,300.00**
Fund: 177 - SEIZED ASSETS (POLICE)					
Revenue	55.94	283.33	55.94	-227.39	3,400.00
Expense	0.00	249.99	0.00	249.99	3,000.00
Total Fund: 177 - SEIZED ASSETS (POLICE):	**55.94**	**33.34**	**55.94**	**22.60**	**400.00**
Fund: 180 - HOUSING GRANTS					
Revenue	24.78	416.66	24.78	-391.88	5,000.00
Expense	0.00	172.47	0.00	172.47	2,070.00
Total Fund: 180 - HOUSING GRANTS:	**24.78**	**244.19**	**24.78**	**-219.41**	**2,930.00**

Account Typ...	July Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 182 - #4 HUD LEAD GRANT					
Revenue	40.00	9,403.08	40.00	-9,363.08	112,837.00
Total Fund: 182 - #4 HUD LEAD GRANT:	**40.00**	**9,403.08**	**40.00**	**-9,363.08**	**112,837.00**
Fund: 183 - FY 08 EDI (ECON DEV INCENTIVE)					
Revenue	317.36	0.00	317.36	317.36	0.00
Expense	160.00	0.00	160.00	-160.00	0.00
Total Fund: 183 - FY 08 EDI (ECON DEV INCENTIVE):	**157.36**	**0.00**	**157.36**	**157.36**	**0.00**
Fund: 184 - VOUCHERS - 002, 003					
Revenue	85,758.13	116,219.14	85,758.13	-30,461.01	1,394,630.00
Expense	110,769.22	115,762.40	110,769.22	4,993.18	1,389,150.00
Total Fund: 184 - VOUCHERS - 002, 003:	**-25,011.09**	**456.74**	**-25,011.09**	**-25,467.83**	**5,480.00**
Fund: 186 - CBDG GRANTS-NSP					
Revenue	40,341.96	0.00	40,341.96	40,341.96	0.00
Expense	672.81	669.23	672.81	-3.58	8,031.00
Total Fund: 186 - CBDG GRANTS-NSP:	**39,669.15**	**-669.23**	**39,669.15**	**40,338.38**	**-8,031.00**
Fund: 187 - HUD LEAD MATCH					
Expense	0.00	2,232.31	0.00	2,232.31	26,788.00
Total Fund: 187 - HUD LEAD MATCH:	**0.00**	**2,232.31**	**0.00**	**2,232.31**	**26,788.00**
Fund: 188 - #5 HUD LEAD GRANT					
Revenue	4,748.00	126,683.32	4,748.00	-121,935.32	1,520,200.00
Expense	104,079.68	102,674.28	104,079.68	-1,405.40	1,232,093.00
Total Fund: 188 - #5 HUD LEAD GRANT:	**-99,331.68**	**24,009.04**	**-99,331.68**	**-123,340.72**	**288,107.00**
Fund: 190 - 911 SURCHARGE					
Revenue	339.81	24,999.99	339.81	-24,660.18	300,000.00
Expense	44,084.20	24,999.89	44,084.20	-19,084.31	300,000.00
Total Fund: 190 - 911 SURCHARGE:	**-43,744.39**	**0.10**	**-43,744.39**	**-43,744.49**	**0.00**
Fund: 200 - GO BONDS DEBT FUND					
Revenue	30,582.30	359,535.72	30,582.30	-328,953.42	4,314,429.00
Expense	0.00	345,881.00	0.00	345,881.00	4,150,572.00
Total Fund: 200 - GO BONDS DEBT FUND:	**30,582.30**	**13,654.72**	**30,582.30**	**16,927.58**	**163,857.00**
Fund: 300 - CIP COLLECTION FUND					
Revenue	5,784.07	47,807.90	5,784.07	-42,023.83	573,695.00
Expense	0.00	51,228.25	0.00	51,228.25	614,739.00
Total Fund: 300 - CIP COLLECTION FUND:	**5,784.07**	**-3,420.35**	**5,784.07**	**9,204.42**	**-41,044.00**
Fund: 310 - FEDERAL STREET GRANTS					
Revenue	0.00	7,150.00	0.00	-7,150.00	85,800.00
Expense	705.00	0.00	705.00	-705.00	0.00
Total Fund: 310 - FEDERAL STREET GRANTS:	**-705.00**	**7,150.00**	**-705.00**	**-7,855.00**	**85,800.00**

Account Typ...	July Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 312 - AIRPORT PROJECT FUND					
Revenue	858.00	26,100.00	858.00	-25,242.00	313,200.00
Expense	0.00	29,058.32	0.00	29,058.32	348,700.00
Total Fund: 312 - AIRPORT PROJECT FUND:	**858.00**	**-2,958.32**	**858.00**	**3,816.32**	**-35,500.00**
Fund: 320 - SPECIAL ASSESSMENT PROJECTS					
Revenue	0.00	2,083.33	0.00	-2,083.33	25,000.00
Total Fund: 320 - SPECIAL ASSESSMENT PROJECTS:	**0.00**	**2,083.33**	**0.00**	**-2,083.33**	**25,000.00**
Fund: 340 - BIKE PATH PROJECT FUND					
Revenue	1.86	31,527.75	1.86	-31,525.89	378,333.00
Expense	89,841.40	42,315.57	89,841.40	-47,525.83	507,787.00
Total Fund: 340 - BIKE PATH PROJECT FUND:	**-89,839.54**	**-10,787.82**	**-89,839.54**	**-79,051.72**	**-129,454.00**
Fund: 341 - TREES FOREVER PROJECT					
Revenue	0.84	250.00	0.84	-249.16	3,000.00
Expense	0.00	250.00	0.00	250.00	3,000.00
Total Fund: 341 - TREES FOREVER PROJECT:	**0.84**	**0.00**	**0.84**	**0.84**	**0.00**
Fund: 350 - GO BONDS CAPITAL PROJECTS					
Revenue	5.86	600.50	5.86	-594.64	7,206.00
Total Fund: 350 - GO BONDS CAPITAL PROJECTS:	**5.86**	**600.50**	**5.86**	**-594.64**	**7,206.00**
Fund: 354 - POLICE & FIRE STATIONS					
Revenue	224.89	1,058,416.66	224.89	-1,058,191.77	12,701,000.00
Expense	94,980.21	789,191.65	94,980.21	694,211.44	9,470,300.00
Total Fund: 354 - POLICE & FIRE STATIONS:	**-94,755.32**	**269,225.01**	**-94,755.32**	**-363,980.33**	**3,230,700.00**
Fund: 355 - 2015 GO BONDS					
Revenue	117.64	0.00	117.64	117.64	0.00
Expense	669.03	0.00	669.03	-669.03	0.00
Total Fund: 355 - 2015 GO BONDS:	**-551.39**	**0.00**	**-551.39**	**-551.39**	**0.00**
Fund: 356 - 2016 BONDS - STREET PROJECTS					
Revenue	754.20	833.33	754.20	-79.13	10,000.00
Expense	767,796.55	157,410.73	767,796.55	-610,385.82	1,888,929.00
Total Fund: 356 - 2016 BONDS - STREET PROJECTS:	**-767,042.35**	**-156,577.40**	**-767,042.35**	**-610,464.95**	**-1,878,929.00**
Fund: 382 - PUBLIC WORKS FACILITY					
Revenue	0.88	0.00	0.88	0.88	0.00
Total Fund: 382 - PUBLIC WORKS FACILITY:	**0.88**	**0.00**	**0.88**	**0.88**	**0.00**
Fund: 392 - TIF DISTRICT III CAP PROJECTS					
Revenue	5.49	2.08	5.49	3.41	25.00
Total Fund: 392 - TIF DISTRICT III CAP PROJECTS:	**5.49**	**2.08**	**5.49**	**3.41**	**25.00**
Fund: 393 - TIF DISTRICT IV CAP PROJECTS					
Revenue	0.00	4,166.66	0.00	-4,166.66	50,000.00

Account Typ...	July Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Expense	0.00	4,166.66	0.00	4,166.66	50,000.00
Total Fund: 393 - TIF DISTRICT IV CAP PROJECTS:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund: 610 - WATER POLLUTION CONTROL					
Revenue	222,206.74	0.00	222,206.74	222,206.74	0.00
Expense	224,923.03	602,302.77	224,923.03	377,379.74	7,227,637.00
Total Fund: 610 - WATER POLLUTION CONTROL:	**-2,716.29**	**-602,302.77**	**-2,716.29**	**599,586.48**	**-7,227,637.00**
Fund: 611 - WPCP REVENUE					
Revenue	678,199.79	609,741.29	678,199.79	68,458.50	7,316,896.00
Expense	222,206.74	0.00	222,206.74	-222,206.74	0.00
Total Fund: 611 - WPCP REVENUE:	**455,993.05**	**609,741.29**	**455,993.05**	**-153,748.24**	**7,316,896.00**
Fund: 612 - WPCP REVENUE BOND FUND					
Revenue	321.46	0.00	321.46	321.46	0.00
Total Fund: 612 - WPCP REVENUE BOND FUND:	**321.46**	**0.00**	**321.46**	**321.46**	**0.00**
Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV					
Revenue	703.55	225.00	703.55	478.55	2,700.00
Total Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV:	**703.55**	**225.00**	**703.55**	**478.55**	**2,700.00**
Fund: 616 - SANITARY SEWER REHAB PROJECT					
Revenue	0.00	229,166.66	0.00	-229,166.66	2,750,000.00
Expense	0.00	149,999.99	0.00	149,999.99	1,800,000.00
Total Fund: 616 - SANITARY SEWER REHAB PROJECT:	**0.00**	**79,166.67**	**0.00**	**-79,166.67**	**950,000.00**
Fund: 617 - SANITARY SEWER NEW CONSTRUCTN					
Revenue	3,500.00	0.00	3,500.00	3,500.00	0.00
Total Fund: 617 - SANITARY SEWER NEW CONSTRUCTN:	**3,500.00**	**0.00**	**3,500.00**	**3,500.00**	**0.00**
Fund: 690 - TRANSIT OPERATING					
Revenue	34,850.14	84,153.88	34,850.14	-49,303.74	1,009,847.00
Expense	47,811.67	98,082.53	47,811.67	50,270.86	1,176,992.00
Total Fund: 690 - TRANSIT OPERATING:	**-12,961.53**	**-13,928.65**	**-12,961.53**	**967.12**	**-167,145.00**
Fund: 740 - STORM SEWER UTILITY					
Revenue	100,640.82	123,166.66	100,640.82	-22,525.84	1,478,000.00
Expense	42,089.10	77,139.39	42,089.10	35,050.29	925,675.00
Total Fund: 740 - STORM SEWER UTILITY:	**58,551.72**	**46,027.27**	**58,551.72**	**12,524.45**	**552,325.00**
Fund: 741 - 2016 GO STORM WATER PROJ					
Revenue	726.12	0.00	726.12	726.12	0.00
Expense	0.00	58,333.33	0.00	58,333.33	700,000.00
Total Fund: 741 - 2016 GO STORM WATER PROJ:	**726.12**	**-58,333.33**	**726.12**	**59,059.45**	**-700,000.00**
Fund: 750 - COMPOSTING FACILITY					
Revenue	7,292.65	5,709.06	7,292.65	1,583.59	68,509.00
Expense	5,067.34	17,272.10	5,067.34	12,204.76	207,266.00

Account Typ...	July Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Total Fund: 750 - COMPOSTING FACILITY:	**2,225.31**	**-11,563.04**	**2,225.31**	**13,788.35**	**-138,757.00**
Fund: 760 - P&R CONCESSIONS ENTERPRISE					
Revenue	14,675.87	3,191.66	14,675.87	11,484.21	38,300.00
Expense	12,520.43	3,404.68	12,520.43	-9,115.75	40,857.00
Total Fund: 760 - P&R CONCESSIONS ENTERPRISE:	**2,155.44**	**-213.02**	**2,155.44**	**2,368.46**	**-2,557.00**
Fund: 881 - OCCUPATIONAL INSURANCE ESCROW					
Revenue	10,031.80	0.00	10,031.80	10,031.80	0.00
Expense	4,166.57	0.00	4,166.57	-4,166.57	0.00
Total Fund: 881 - OCCUPATIONAL INSURANCE ESCROW:	**5,865.23**	**0.00**	**5,865.23**	**5,865.23**	**0.00**
Fund: 884 - GROUP HEALTH INSURANCE ESCROW					
Revenue	220,271.59	0.00	220,271.59	220,271.59	0.00
Expense	172,748.71	0.00	172,748.71	-172,748.71	0.00
Total Fund: 884 - GROUP HEALTH INSURANCE ESCROW:	**47,522.88**	**0.00**	**47,522.88**	**47,522.88**	**0.00**
Fund: 886 - WORKMAN'S COMP DEDUCTIBLE FUND					
Revenue	26.08	0.00	26.08	26.08	0.00
Total Fund: 886 - WORKMAN'S COMP DEDUCTIBLE FUND:	**26.08**	**0.00**	**26.08**	**26.08**	**0.00**
Fund: 910 - POLICE PENSION - T & A					
Expense	1,570.62	0.00	1,570.62	-1,570.62	0.00
Total Fund: 910 - POLICE PENSION - T & A:	**1,570.62**	**0.00**	**1,570.62**	**-1,570.62**	**0.00**
Report Total:	**-647,323.04**	**128,956.95**	**-647,323.04**	**-776,279.99**	**1,546,433.00**

Fund Summary

Fund	July Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
001 - GENERAL FUND	-685,154.48	-21,109.61	-685,154.48	-664,044.87	-253,337.00
010 - CASH FLOW RESERVE FUND	1,477.62	416.66	1,477.62	1,060.96	5,000.00
030 - CAPITAL RESERVE	-72,113.48	-187.46	-72,113.48	-71,926.02	-2,250.00
031 - CAPITAL RSRV-BLDG MAINT	302.92	-2,166.66	302.92	2,469.58	-26,000.00
050 - COLISEUM ACTIVITY FUND	-498.85	-1,395.25	-498.85	896.40	-16,744.00
110 - ROAD USE TAX	309,075.64	-15,349.14	309,075.64	324,424.78	-185,203.00
112 - EMPLOYEE BENEFITS FUND	2,769.13	-2,039.49	2,769.13	4,808.62	-24,474.00
117 - POLICE/FIRE RETIREMENT	12,080.57	1,065.66	12,080.57	11,014.91	12,788.00
119 - EMERGENCY FUND	2,208.94	0.00	2,208.94	2,208.94	0.00
121 - LOCAL OPTION SALES TAX	232,039.74	6,890.83	232,039.74	225,148.91	82,690.00
125 - TAX INCREMENT FINANCING	-42,784.46	-35,718.66	-42,784.46	-7,065.80	-428,624.00
130 - CITY TORT LIABILITY	13,062.13	-1,233.33	13,062.13	14,295.46	-14,800.00
132 - GRANTS-STATE/LOCAL AGEN	25,019.98	0.00	25,019.98	25,019.98	0.00
133 - UNDESIGNATED FEDERAL GR	-598.00	0.00	-598.00	-598.00	0.00
140 - PARK & REC DONATION FUNI	39,870.05	-512.22	39,870.05	40,382.27	-6,147.00
141 - MTOWN TENNIS ASSOC	1.16	0.00	1.16	1.16	0.00
142 - SOFTBALL ASSOCIATION FUN	-3,356.48	0.00	-3,356.48	-3,356.48	0.00
144 - LIVE HEALTHY IOWA	-378.04	45.21	-378.04	-423.25	542.00
150 - COPS FAST GRANTS	-242.13	399.93	-242.13	-642.06	4,799.00
151 - DEPT OF JUSTICE GRANTS	10,312.50	0.00	10,312.50	10,312.50	0.00
152 - POLICE UNDESIGNATED GRAI	-498.47	772.67	-498.47	-1,271.14	9,272.00
153 - POLICE DEPT DONATION FUN	-4,243.60	-483.32	-4,243.60	-3,760.28	-5,800.00
156 - FIRE DEPT DONATION FUND	2.23	0.00	2.23	2.23	0.00
157 - FIRE DEPT GRANTS	3.18	0.00	3.18	3.18	0.00
160 - ECONOMIC DEVELOPMENT G	34.48	0.00	34.48	34.48	0.00
161 - SURETY DEPOSITS/SUBDIVIDI	7.19	0.00	7.19	7.19	0.00
170 - LIBRARY DONATION FUND	-2,268.82	525.01	-2,268.82	-2,793.83	6,300.00
177 - SEIZED ASSETS (POLICE)	55.94	33.34	55.94	22.60	400.00
180 - HOUSING GRANTS	24.78	244.19	24.78	-219.41	2,930.00
182 - #4 HUD LEAD GRANT	40.00	9,403.08	40.00	-9,363.08	112,837.00
183 - FY 08 EDI (ECON DEV INCENT	157.36	0.00	157.36	157.36	0.00
184 - VOUCHERS - 002, 003	-25,011.09	456.74	-25,011.09	-25,467.83	5,480.00
186 - CBDG GRANTS-NSP	39,669.15	-669.23	39,669.15	40,338.38	-8,031.00
187 - HUD LEAD MATCH	0.00	-2,232.31	0.00	2,232.31	-26,788.00
188 - #5 HUD LEAD GRANT	-99,331.68	24,009.04	-99,331.68	-123,340.72	288,107.00
190 - 911 SURCHARGE	-43,744.39	0.10	-43,744.39	-43,744.49	0.00
200 - GO BONDS DEBT FUND	30,582.30	13,654.72	30,582.30	16,927.58	163,857.00
300 - CIP COLLECTION FUND	5,784.07	-3,420.35	5,784.07	9,204.42	-41,044.00
310 - FEDERAL STREET GRANTS	-705.00	7,150.00	-705.00	-7,855.00	85,800.00
312 - AIRPORT PROJECT FUND	858.00	-2,958.32	858.00	3,816.32	-35,500.00

320 - SPECIAL ASSESSMENT PROJE	0.00	2,083.33	0.00	-2,083.33	25,000.00
340 - BIKE PATH PROJECT FUND	-89,839.54	-10,787.82	-89,839.54	-79,051.72	-129,454.00
341 - TREES FOREVER PROJECT	0.84	0.00	0.84	0.84	0.00
350 - GO BONDS CAPITAL PROJECT	5.86	600.50	5.86	-594.64	7,206.00
354 - POLICE & FIRE STATIONS	-94,755.32	269,225.01	-94,755.32	-363,980.33	3,230,700.00
355 - 2015 GO BONDS	-551.39	0.00	-551.39	-551.39	0.00
356 - 2016 BONDS - STREET PROJE	-767,042.35	-156,577.40	-767,042.35	-610,464.95	-1,878,929.00
382 - PUBLIC WORKS FACILITY	0.88	0.00	0.88	0.88	0.00
392 - TIF DISTRICT III CAP PROJECT:	5.49	2.08	5.49	3.41	25.00
393 - TIF DISTRICT IV CAP PROJECT	0.00	0.00	0.00	0.00	0.00
610 - WATER POLLUTION CONTRO	-2,716.29	-602,302.77	-2,716.29	599,586.48	-7,227,637.00
611 - WPCP REVENUE	455,993.05	609,741.29	455,993.05	-153,748.24	7,316,896.00
612 - WPCP REVENUE BOND FUND	321.46	0.00	321.46	321.46	0.00
614 - WPCP CAPITAL IMPROVEME	703.55	225.00	703.55	478.55	2,700.00
616 - SANITARY SEWER REHAB PRC	0.00	79,166.67	0.00	-79,166.67	950,000.00
617 - SANITARY SEWER NEW CONS	3,500.00	0.00	3,500.00	3,500.00	0.00
690 - TRANSIT OPERATING	-12,961.53	-13,928.65	-12,961.53	967.12	-167,145.00
740 - STORM SEWER UTILITY	58,551.72	46,027.27	58,551.72	12,524.45	552,325.00
741 - 2016 GO STORM WATER PRC	726.12	-58,333.33	726.12	59,059.45	-700,000.00
750 - COMPOSTING FACILITY	2,225.31	-11,563.04	2,225.31	13,788.35	-138,757.00
760 - P&R CONCESSIONS ENTERPR	2,155.44	-213.02	2,155.44	2,368.46	-2,557.00
881 - OCCUPATIONAL INSURANCE	5,865.23	0.00	5,865.23	5,865.23	0.00
884 - GROUP HEALTH INSURANCE	47,522.88	0.00	47,522.88	47,522.88	0.00
886 - WORKMAN'S COMP DEDUCT	26.08	0.00	26.08	26.08	0.00
910 - POLICE PENSION - T & A	-1,570.62	0.00	-1,570.62	-1,570.62	0.00
Report Total:	**-647,323.04**	**128,956.95**	**-647,323.04**	**-776,279.99**	**1,546,433.00**

Advertising	
Great.Wstrn.Bnk/1	295.00
T-R/14	1,562.32
Consulting & Professional Fees	
AHLERS.COONEY/2	1,740.50
Bernie.Lowe.Asc/1	3,010.00
Calhoun-Burns/1	3,153.78
Dorsey&Whitney/1	5,123.00
Fox.Engrg.Assc/3	16,946.89
Great.Wstrn.Bnk/1	25.00
Grimes.Buck.Sch/1	3,825.00
I.L.E.A./1	300.00
M.I.C.A. Inc./1	7,642.08
Moodys.Invstr/1	18,500.00
Ruby,T/1	365.30
Snyder.Associat/1	37,311.12
Story.Constr/1	34,792.33
Wellmark.Inc./1	10,388.01
Contracts	
A1A.Sandlbastng/2	41,736.00
Aramark.Unfrm/6	96.26
Cargill.Deicing/10	17,360.86
Emergency.Reprt/5	5,743.00
Great.Wstrn.Bnk/1	256.00
IA.Dpt.Safety/1	360.00
Iowa.Hometown.S/10	3,762.00
Koch.Brthrs/1	612.74
Marco.Technolog/4	37,650.20
Mtwn.Aviation/1	642.00
Munic.Pipe.Tool/1	62,711.81
Region.6.Planng/2	925.00
RICOH.USA.INC/4	117.39
Schendel.Pest.C/3	298.00
Schumacher.Elev/3	595.17
Stone.Sanit/1	200.00
Summit.Comp/1	131.00
VanWall.Equip/1	18,000.00
Xerox.Corp/3	39.34
YMCA.YWCA/1	111.04
Debt Service	
Bankers.Trust/1	250.00
Equipment	
GTG.Architects/1	61,398.90
Library Books	
Great.Wstrn.Bnk/53	3,819.41
Medical	
HARTFORD.ACCTS/1	6,862.52
Lifeworks.Us/1	1,163.31
Medtrak.Service/2	99.41
Philip.Ascheman/1	250.00
Wellmark.Inc./3	110,182.98
Payroll.Deductions	
American.Educa./1	64.41
AXA/2	450.00
Collection.Svs./6	1,734.58

Colonial.Life/1	397.02
Entenmann.Rovin/1	118.50
Fidelity.Securi/2	382.29
Fire.Union.Dues/2	1,200.00
Great.Wstrn.Bnk/2	21.57
I.M.W.C.A/1	9,522.00
I.P.E.R.S./7	70,250.80
I.R.S./6	85,385.52
IA.Treasurer/5	30,469.00
ICMA.457/12	9,208.96
M.F.P.R.S.I./4	119,845.74
Meskwaki Nation/1	322.88
Texas.Child.Sup/2	252.57
TotalAdmin.Serv/5	7,775.95
Treas.State.IA/3	18,625.00
UAW.Local 893/1	148.48
United.Way/4	852.46
Payroll.Net	
Payroll/1	270,060.43
Refund/Reimbursed	
AlcalaTorres,S/1	15.00
Blackstock,P/1	35.75
Fifo,C/1	48.13
Great.Wstrn.Bnk/6	65.39
Hunt,J/1	34.82
Huseboe,C/1	57.75
IA.Treasurer/2	2,120.00
Mason,M/1	104.50
Perkins,S/1	30.25
Schlessinger,M/1	291.53
Sickles,J/1	53.85
Tietje,J/1	31.19
Wellmark.Inc./1	(21,493.15)
West,L/1	21.37
Rents/Leases	
Glenda.Drive.LL/2	972.00
HUBBARD.MAPLE/1	165.00
Service/Repairs	
Area.Sanitation/1	90.00
Aureon.Comm.LLC/32	2,365.99
Barnes,D/1	64.00
Bens.Tire/1	211.00
Borota.Heating/1	1,345.00
Century.Link/1	473.60
Daves.Crane/2	1,295.00
Environ.Hazards/1	44.09
Gale-Hazen,E/1	15.00
Gale-Hazen,K/1	195.00
Great.Wstrn.Bnk/45	6,485.71
Hanson.Director/1	120.00
Heart.of.Iowa/6	958.18
Home.Rental/1	14.00
HUPP.Electric/3	5,382.72
Kapaun.Brown/1	940.10
Language.Line.S/2	526.50

Ledford.Tree/3	4,875.00
M.Co.Recorder/13	196.00
Manatt's.Inc/1	85,587.65
McAtee.Tire/1	396.08
Minerva.Val.Tel/1	50.00
Mtwn.Aviation/2	1,307.11
ORTEGA,L/1	67.50
Partner.Comm/2	1,789.78
Precision.Bldrs/44	38,100.00
Quality.Roofing/9	6,225.00
Racom.Corp/1	2,356.60
Scott.Tent/1	1,025.00
Verizon.Wireles/1	32.15
VF.Services/43	38,150.00
Wolfe.Clinic/3	175.00
Supplies/Parts	
Action.Auto/1	200.00
Adland.Engrvg/1	490.30
AirFilter.Servc/1	684.36
Airgas.U.S.A./2	170.65
Arnold.Motor.Su/10	419.50
Atlantic.Bottli/1	519.06
Barco.MuniProd/3	746.62
BDH/1	44.67
Bituminous.Mat/3	1,413.05
Bound.Tree.Medi/1	24.42
Bowermaster,D/1	175.00
Carpenter.Unfrm/7	1,739.70
Cessford.Constr/2	606.10
Chamber.Commerc/1	750.00
City.Laundering/15	928.70
Cntrl.Office/4	70.68
Concrete/1	151.53
Crop.Production/2	2,976.00
Crop.Rite.Inc/1	200.00
Diamond.Vogel/3	8,164.32
Environ.Hazards/7	587.25
FBI-LEEDA/1	650.00
Galls.LLC/8	421.96
Gervich.Sons/3	647.98
Gillig.LLC/1	272.76
Golden.West.Ind/1	257.62
Great.Wstrn.Bnk/139	9,049.25
Hach.Co/2	415.96
I.P.M.A..HR/1	230.00
Interst.Battery/2	150.60
Lawson.Product/1	37.40
LTron.Corp/1	309.71
Marco.Technolog/1	1,116.00
Marsh.Co.Engr/20	13,888.11
Martin.Marietta/1	597.45
Midland.Scienti/9	884.53
Midwest.GangInv/1	75.00
Minuteman/2	60.00

MMIT.INC/1	204.67
Mtwn.Aviation/1	43.07
Napa.Auto/5	136.59
OI.Corporation/1	3,004.34
Park,K/1	894.00
Profess.Rescue./1	6,200.00
Reliant.Fire.Ap/1	698.92
Ri.Rec.Industr/1	230.00
Road.Machinery/1	301.68
Rockmount.Alloy/1	790.42
Showroom.Auto/1	297.00
Spahn.Rose.Lmbr/2	66.10
Strands/1	362.82
Trans.IA.Equip/2	223.10
Treasurer-ISU/1	25.00
Verizon.Wireles/1	718.69
Witmer.Public.S/1	84.98
Wood.Duck.Tree/1	689.00
Travel/Training	
Enriques,D/1	81.96
Great.Wstrn.Bnk/5	938.17
Lazenby,K/1	61.93
Petermeier,J/2	116.83
Utilities	
AlliantEnergy/45	28,053.88
Consumr.Energy/2	434.79
Great.Wstrn.Bnk/2	137.98
Mtwn.Wtrwrks/5	1,478.90
Total/824	**1,427,256.03**