CITY OF MARSHALLTOWN
COUNCIL AGENDA
CITY HALL COUNCIL CHAMBERS
10 W STATE STREET
JANUARY 29, 2018, AT NOON

1. 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.

2. Call To Order

   Mayor Joel T.S. Greer

3. Pledge Of Allegiance

4. Roll Call

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

5. Mayor, Council And Administrator Comments

6. Discussion

6.I. Fiscal Year Ending 2019 Budget Discussion

1. Marshalltown Municipal Band Levy
2. Eliminating deficit from general fund
3. Request from city departments regarding use of Local Option Sales Tax fund
4. Cash reserve from Local Option Sales Tax, council designation portion
5. Long term debt schedule
6. Property Tax Levy
7. Employee benefit fund budget
8. Police and Fire retirement fund budget
9. Road Use Tax fund budget

6.I.i. Attachments For Discussion

Documents:

MARSHALLTOWN MUNICIPAL BAND MEMO.PDF
MARSHALLTOWN MUNICIPAL BAND REQUEST.PDF
01_29_2018-ELIMINATING DEFICIT FROM GENERAL FUND 001.PDF
CITY DEPT REQUESTS.PDF
CASH RESERVE FUNDING MEMO.PDF
LONG TERM DEBT SCHEDULE MEMO.PDF
LONG TERM DEBT SCHEDULE.PDF
PROPERTY TAX LEVY MEMO.PDF
RECAP OF LEVY SCENARIOS.PDF
EXAMPLES OF PROPERTY TAX LEVIES ON PROPERTY OWNERS.PDF
01-29-18 FUNDS 112 MEMO.PDF
EMPLOYEE BENEFIT FUND 112.PDF
01-29-18 FUNDS 117 MEMO.PDF
POLICE FIRE RETIREMENT FUND 117.PDF

01-29-18 FUNDS 110 MEMO.PDF
FUND 110 RUT.PDF

7. Adjourn

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

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

FINANCE DEPARTMENT

January 26, 2018

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: FY19 Budget for band levy

The band is funded via the property tax levy for Instrumental/Vocal Music Groups. The current levy is $ .03551 per $1,000 of taxable value or $9,000. The city covered the music license and insurance from this levy and the band was transferred the rest (approximately $8,000).

The band is making a request for an increase so they would receive $11,000. By changing the levy from $9,000 to $11,000, this would increase the property tax levy by $.0024 per $1,000 of taxable value.

.

Attachment: Marshalltown Municipal Band request

cc: Jessica Kinser, City Administrator

TO: Marshalltown City Council

FROM: Matthew Herrick, president, Marshalltown Municipal Band

DATE: January 18, 2018

RE: FY2019 Budget

We understand the current economic situation and have put together what we consider and extremely tight and conservative budget for FY2019. However, our conservative budget still requires an increase.

The Municipal Band Budget has been frozen at $8,000 for at least 5 years. In that time, there has been no equipment expenditures and wages have been lowered to less than minimum wage. ($20 for 3 hours = $6.66/hr)

As you can see from the attached spreadsheet, we failed to make payroll even at our low wages. We therefore are carrying over a liability for one unpaid member into FY2018. That is expected to increase further for FY2019 as FY2018 is still frozen at $8,000.

In addition to making payroll, equipment is in dire straits. The sound system amplifier is from the 1970's and has to be shaken and smacked every week to get it to work. Any day now, it could die completely. Drumheads are very old as well and are getting brittle. They could crack and break at any minute as well. We are not asking for fully funding these needs in 2019. We just want to start a budgeted carry over to build up an equipment savings for when the time comes.

We also receive many requests for additional performances. We've settled on adding a Holiday concert at the Iowa Veteran's Home and the State Municipal Band Festival every other year to appease the demand.

Finally, the FY2019 proposal does not raise any wages. It only maintains the below minimum wage level.

Marshalltown Municpal Band

FY2019 Budget

	Name	Purpose	FY17 Actuals	FY19 Budge
Tax Income				
	City of Marshalltown		$8,000.00	$11,000
Special Event Income				
	Veterans Committee		$150.00	$150
Other Income				
	Shirt Resale		$70.00	$50
	Income		**$8,220**	**$11,200**
Business Expenses				
	Wells Fargo	Checks	-$43.11	($50)
	USPS	Stamps		($25)
Wages				
	Director		-$900.00	($900)
	Treasurer		-$420.00	($450)
	Equipment		-$540.00	($550)
	43 Members * $200 (10 concerts, 10 rehearsals, $10 each)		-$5,750.00	($8,600)
	(FY17 8 concerts & 8 rehearsals)			
Other Expense				
	In Stitches	Shirts	-$203.53	($80)
	JW Pepper	Sheet Music		($95)
	Equipment			($150)
	Accounting Fees		-$306.42	($50)
	Peglow O'Hare	501(c)3 filir	-$120.00	
	Expenditures		**($8,163)**	**($10,950)**
	Grand Total		**$57**	**$250**
	Liability after Checking account $250 minimum		**($193)**	**$0**

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

FINANCE DEPARTMENT

January 26, 2018

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: Eliminating FY19 budget deficit in General Fund 001

This is a follow-up from the January 22, 2018 meeting.

General Fund: Council requested that staff reduce expenses in the General Fund by $20,701 to eliminate the budgeted deficit for FY19, rather than using Council designated L.O.S.T. funds. When staff further reviewed expenses, there was a $6,500 budget line for accounting fees that should not have been budgeted, so with that correction the deficit is $14,201. Here are several options to bring the General Fund 001 into balance:

a. Remove $15,000 for the LEAN consulting contract
b. Reduce CVB agreement from 67% to 65%, which saves approximately $9,240
c. Reduce legal expenses by approximately $2,500
d. Major departments reduce expenses by $1,000/each (Pol, Fire, P&R, Housing, Library)

Attachment: Fire Dept Positions, Police Dept Position
cc: Jessica Kinser, City Administrator

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

FINANCE DEPARTMENT

January 26, 2018

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: FY19 Budget Use of LOST Council designated funds for City Dept. Requests

This is a follow-up from the January 22, 2018 meeting.

Local Option Sales Tax: We have budgeted $3.1 million for L.O.S.T. revenue, which the Council Designated share of 22% would be $682,000. Council requested that proposals for funding from City departments be brought forth if there was a need. Two departments brought forward requests:

1. Fire Department:

   In order to complete required inspections on an annual basis, the Fire Department is requesting that the Fire Marshal position that was eliminated in 2015 and the Firefighter Inspector position that was eliminated prior to Chief Rierson's appointment be reinstated. The following strategy is being proposed at a total cost of $87,664 (includes wage, benefits, and uniforms/fire gear):

   i. Reclassify existing position to Fire Marshal $5,736
   ii. Reclassify existing position to Firefighter/Inspector $2,549
   iii. New firefighter position to backfill positions above $79,379

2. Police Department:

   In prior years, the Police Department had a budget of 43 sworn police officer positions. The reduction of the 43rd position during budget cuts has affected patrol-staffing levels negatively. By filling once again, this position would supplement the uniform patrol ranks and provide additional staffing flexibility as the department faces staff turnover due to several retirements over multiple upcoming fiscal years. The total cost of this entry-level position is $78,081, which includes wages and benefits.

COUNCIL ACTION: Does the Council wish to fund these positions with Local Option Sales Tax Council designated funds for FY19 and in the future?

Attachment: None

cc: Jessica Kinser, City Administrator

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

FINANCE DEPARTMENT

January 26, 2018

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: Use of Local Option Sales Tax Council Designated funds for Cash Reserve fund 010

Background: At the January 22nd meeting, Council asked how much money would be required to fund our cash reserve. The current Cash Management Policy indicates that 15% of General Fund expenses is required. The following chart indicates the funding level needed to fulfill that level and options are provided to fund less.

FYE 06/30/17 ENDING BALANCE		2,067,220
FY18 INTEREST EARNED		16,000
ESTIMATED FYE 18 BALANCE		2,083,220
FYE 19 GEN FUND EXPENSES 001		14,946,023
		15%
15% REQUIRED AMOUNT		2,241,903
ADDITIONAL FUNDING NEEDED		158,683
% funded		
100%		158,683
75%		119,013
50%		79,342
25%		39,671

Attachment: None.

cc: Jessica Kinser, City Administrator

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

FINANCE DEPARTMENT

January 26, 2018

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: FY19 Budget Long-term Debt Schedule

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

1. The amount of original issue
2. The principal, interest, and bond fee payments that will be paid in FY2019. Only exception is the Fire Truck loan has both FY18 & FY19 payments, since we didn't levy for it last year.
3. The last column of numbers shows the amount that is applied towards the debt service levy on the overall property tax levy. The column prior to that shows the amount paid by other sources (i.e. TIF or Enterprise funds).
4. On row 25, we have applied the Local Option Sales Tax (LOST) property tax relief of \$2,418,000 (78% of \$3.1 million). This amount may change depending on the action taken by Council in regards to the property tax levy (see next agenda item).

Attachment: Long-term Debt Schedule

cc: Jessica Kinser, City Administrator

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

City Name: Marshalltown

Fiscal Year 2019

	Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2019 (F)	Interest Due FY 2019 +(G)	Bond Reg./ Paying Agent Fees Due FY 2019 +(H)	Total Obligation Due FY 2019 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)			NO SELECTION						0		0
(2)	31127: 2011A General Obligation Bonds.	7,200,000	GO	04/01/11	2011-050	395,000	110,218	500	505,718	505,718	0
(3)	31128: 2011B General Obligation Bonds	2,380,000	GO	10/26/11	2011-186	150,000	36,075	500	186,575	78,183	108,392
(4)	31129: 2012A General Obligation Bonds	5,000,000	GO	04/12/12	2012-055	400,000	74,938	500	475,438	210,850	264,588
(5)	31130: 2012B Crossover advance funding (2008B)	3,080,000	GO	04/24/12	2012-056	345,000	27,670	500	373,170		373,170
(6)	31131: 2013A Essential Corporate Purpose Bond	5,600,000	GO	03/12/13	2013-034	970,000	62,925	500	1,033,425		1,033,425
(7)	31132: 2014 General Obligation Bonds	2,225,000	GO	12/30/14	2014-158	275,000	31,700	500	307,200		307,200
(8)	31133: Software Loan Payable (911)	67,463	NON - GO			10,275			10,275	10,275	0
(9)	31134: 2015 General Obligation Corporate Purpose Bonds	2,000,000	GO	11/24/15	2015-193	250,000	41,988	500	292,488	74,186	218,302
(10)	Fire Truck zero interest loan	142,430	GO	1/5/2018	2016-189	56,972			56,972	0	56,972
(11)	31135: 2016A General Obligation Bonds	5,000,000	GO	7/25/16	2016-147	325,000	86,800	500	412,300	207,900	204,400
(12)	31136: 2016B General Obligation Bonds (Pol/Fire Bldg)	4,780,000	GO	11/14/16	2016-228	220,000	74,000	500	294,500		294,500
(13)	31137 2017A General Obligation Bonds (Pol&Fire Bldg)	12,720,000	GO	9/29/17	2017-246	535,000	381,600	500	917,100		917,100
(14)			NO SELECTION						0		0
(15)			NO SELECTION						0		0
(16)			NO SELECTION						0		0
(17)	52011: 2012 Sewer Revenue Bond and Refunding	4,595,000	NON - GO		2012-087	532,000	41,074	500	573,574	573,574	0
(18)	52012: 2013 Sewer Revenue Improvement	3,700,000	NON - GO		2013-096	243,000	54,518	500	298,018	298,018	0
(19)	59006: 2014 Sewer Revenue Improvement	5,500,000	NON - GO		2014-077	334,000	123,395	500	457,895	457,895	0
(20)	59007: 2015 Sewer Revenue Improvement	6,000,000	NON - GO		2015-128	355,000	133,343	500	488,843	488,843	0
(21)			NO SELECTION						0		0
(22)	52012012: Performance Edge Loan Payable	700,000	NON - GO			100,959	3,531		104,490	104,490	0
(23)			NO SELECTION						0		0
(24)			NO SELECTION						0		0
(25)	Property Tax relief 78% times $3.1 million=2,418,000-2,250,000 Empl E		NO SELECTION						0	2,418,000	-2,418,000
(26)	Prop Tax Relief Council Designated		NO SELECTION						0		0
(27)	.		NO SELECTION						0		0
(28)			NO SELECTION						0		0
(29)			NO SELECTION						0		0
(30)			NO SELECTION						0		0
	NOT ENOUGH DEBT SERVICE PAYMENT BUDGETED (Line 54 + Line 70 on EXP P2)			TOTALS		5,497,206	1,283,775	7,000	6,787,981	5,427,932	1,360,049

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

FINANCE DEPARTMENT

January 26, 2018

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: FY19 Budget Property Tax Levy

Background: The Finance Staff have provided scenarios for the tax levy based on the property tax relief dollars received from the Local Option Sales Tax (LOST) and examples of such rates on property owners. The LOST fund balance for Property Tax Relief, Council Designated and Capital Projects has also been provided.

<u>The Scenarios for Property Tax Levies:</u>

In all cases, the entire amount of property tax relief of $2,418,000 from the FY19 revenues collected is applied against the debt levy. The scenarios are as follows:

1. $503,470 from the beginning fund balance of LOST Property Tax Relief is used to buy down the debt service levy. This keeps the tax levy of $15.28 the same as this fiscal year.
2. $251,735 from the beginning fund balance of LOST Property Tax Relief is used to buy down the debt service levy. This increases the tax levy by $.29 from this fiscal year.
3. No dollars are used from the beginning fund balance of LOST Property Tax Relief. The increase to the tax levy is $ .59 from this fiscal year.

<u>Examples of Property Tax Levies on Property Owners:</u>

This sheet shows the property tax bill related to the City's portion of the levy for a $100,000 homeowner and $1.2 million business property owner.

Council Action Needed. Direct staff as to what property tax levy rate to use and if going to buy down the levy rate, what specific funds to use.

Attachment: Scenarios for Property Tax Levies
Examples of Property Tax Levies on Property Owners

cc: Jessica Kinser, City Administrator

Scenarios for FY19 Property Tax Levies:

1/1/2017 Property Valuations:	
Regular	833,878,930
Regular+TIF=Debt Service	858,418,036
Ag Land	4,683,585

	#1 78% Prop Tax Relief to Debt Service and $503,470 Fund Balance Prop Tax Relief		#2 78% Prop Tax Relief to Debt Service and $251,735 Fund Balance Prop Tax Relief		#3 78% Prop Tax Relief to Debt Service only	
Property Tax Rates:						
Regular General Levy	8.10000	6,754,419	8.10000	6,754,419	8.10000	6,754,419
Opr & Maint publicly owned Transit	0.24762	206,485	0.24762	206,485	0.24762	206,485
Opr & Maint Civic Center	0.09205	76,759	0.09205	76,759	0.09205	76,759
Liability, property & Self insurance costs	0.21991	183,378	0.21991	183,378	0.21991	183,378
Support of a Local Emerg. Mgmt. Comm.	0.03551	29,611	0.03551	29,611	0.03551	29,611
Instrumental/Vocal Music Groups	0.01079	8,998	0.01079	8,998	0.01079	8,998
Support Public Library	0.27000	225,147	0.27000	225,147	0.27000	225,147
Emergency (above GF levy)	0.27000	225,147	0.27000	225,147	0.27000	225,147
Police & Fire Retirement	1.41695	1,181,565	1.41695	1,181,565	1.41695	1,181,565
Other Employee Benefits	2.94589	2,456,516	2.94589	2,456,516	2.94589	2,456,516
Debt Service Levy	0.99786	856,581	1.29111	1,108,312	1.58437	1,360,052
Capital Projects	0.67500	562,868	0.67500	562,868	0.67500	562,868
Levy for homeowners and businesses	15.28158	12,767,474	15.57483	13,019,205	15.86809	13,270,945
Levy for Ag land	3.00375	14,068	3.00375	14,068	3.00375	14,068
Total Property Tax		12,781,542		13,033,273		13,285,013

Local Option Sales Tax (LOST) BALANCES	LOST- Prop. Tax Relief	LOST- Council Designated		LOST- Capital Projects
Fund balance 6/30/17	1,741,407	563,733		2,957,889
Budgeted Revenues July-Oct	836,101	55,740		222,960
Budgeted Revenues Nov-June	1,782,455	502,744		
Budgeted Expenditures	3,150,000	570,166		937,954
Projected Fund balance 6/30/18	1,209,963	552,051		2,242,895
Budgeted Revenues (78% Relief, 22% Council)	2,418,000	682,000		
Budgeted Expenditures	2,418,000		<To be determined	375,000
Projected Fund balance 6/30/19 before adj above	1,209,963	1,234,051		1,867,895

Sample House
** City Share Only

		Scenario 1: No increase	Change	Scenario 2 $ .29 Increase	Change	Scenario 3 $ .59 Increase	Change
Gross Value of House		100,000.00		100,000.00		100,000.00	
Rollback factor	X	0.556209		0.556209		0.556209	
Taxable Value		55,620.90		55,620.90		55,620.90	
Taxable value divided by $1,000 (per unit)		55.62		55.62		55.62	
City Tax Rate - does not include school, county etc.	X	15.28158	-	15.57483	0.29	15.86809	0.59
Gross City property taxes - annual basis		849.98		866.29		882.60	
Less City portion of Homestead Credit ($4850)		(74.12)		(75.54)		(76.96)	
Net City property taxes - annual basis		775.86	-	790.75	14.89	805.64	29.78
Number of months in year	/	12		12		12	
Monthly property taxes paid that go to the City		64.65	-	65.90	1.24	67.14	2.48
Monthly increase for approving the .519 cent increase							

** Dollars and rates shown in this example do not include the schools, county or other taxing entities.

Sample Commercial Building
** City Share Only

		FY 18-19		FY 18-19		FY 18-19	
Gross Value of Building		1,200,000.00		1,200,000.00		1,200,000.00	
Rollback factor	X	0.90000		0.90000		0.90000	
Taxable Value		1,080,000.00		1,080,000.00		1,080,000.00	
Taxable value divided by $1,000 (per unit)		1,080.00		1,080.00		1,080.00	
City Tax Rate - does not include school, county etc.	X	15.28158		15.57483		15.86809	
City property taxes - annual basis		16,504.11	-	16,820.82	316.71	17,137.54	633.43
Increase in city taxes - annual basis							
Number of months in year	/	12		12		12	
Monthly property taxes paid that go to the City		1,375.34	-	1,401.73	26.39	1,428.13	52.79

** Dollars and rates shown in this example do not include the schools, county or other taxing entities.

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

FINANCE DEPARTMENT

January 26, 2018

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: FY18 Re-estimated Budget and FY19 Budget for the Road Use Tax and Employee Benefit Levy Funds

Policy Issue: Adoption of amended FY18 Budget and FY19 Annual Budget on March 5, 2018.

Recommendation: This is a first review of the proposed budgets related to the Employee Benefit Levy Fund, 112.

Background: Department Directors and the City Administrator developed the budget amounts based on current and future needs. The first column shows the actual activity for FY17. The second column shows the adopted budget for FY18. The third column is the year-to-date activity through December (6 months of the fiscal year). The fourth column is a re-estimate of the FY18 budget. The fifth column is a proposed FY19 budget. The sixth column shows the dollar increase between columns five and four. The seventh column shows the percent increase between columns five and four.

- Employee Benefit Levy Funds
    - The transfer from LOST for property tax relief has been eliminated, and applied to the debt service levy.
    - Total transfer out for employee benefits equal,: 2,456,517.
    - The increase in levy and corresponding tax dollars covers general fund employee benefits for FY19 as budgeted.

Attachment: Budget Comparison Report for Fund 112.

cc: Jessica Kinser, City Administrator

Budget Comparison Report
Account Summary

City of Marshalltown, IA

Account Number		2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity Through Dec	Parent Budget 2017-2018 2017-2018Wor	Comparison 1 Budget 2018-2019 2018-2019 Dept Req	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 112 - EMPLOYEE BENEFITS FUND								
Function: 6021 - Finance								
Revenue								
112.6021.4010.000	PROPERTY TAXES-CURRENT	223,415.01	310,119.00	156,044.90	310,119.00	2,210,616.00	1,900,497.00	612.83%
112.6021.4011.000	DELIQUENT PROPERTY TAXES	33.84	0.00	4.27	0.00	0.00	0.00	0.00%
112.6021.4110.000	UTILITY EXCISE TAX	20,790.51	30,351.00	15,050.60	30,351.00	245,901.00	215,550.00	710.19%
112.6021.4150.000	CURRENT MOBILE HOME TAXE	283.43	0.00	231.26	0.00	0.00	0.00	0.00%
112.6021.4151.000	DELIQ MOBILE HOME TAXES	17.44	0.00	10.20	0.00	0.00	0.00	0.00%
112.6021.4332.000	AGED INCOME CREDIT	300.46	0.00	320.68	0.00	0.00	0.00	0.00%
112.6021.4333.000	DISABLED HOMESTEAD CREDIT	323.48	0.00	258.08	0.00	0.00	0.00	0.00%
112.6021.4335.000	HOMESTEAD CREDIT	9,698.27	0.00	5,970.77	0.00	0.00	0.00	0.00%
112.6021.4336.000	MILITARY CREDIT	137.65	0.00	166.16	0.00	0.00	0.00	0.00%
112.6021.4337.000	MOBILE HOME CREDIT	4.54	0.00	0.00	0.00	0.00	0.00	0.00%
112.6021.4338.000	BUSINESS PROP TAX CREDIT	9,101.42	0.00	0.00	0.00	0.00	0.00	0.00%
112.6021.4339.000	SF295 BACKFILL	9,524.08	13,596.00	11,161.29	13,596.00	33,249.00	19,653.00	144.55%
	Total Revenue:	**273,630.13**	**354,066.00**	**189,218.21**	**354,066.00**	**2,489,766.00**	**2,135,700.00**	**603.19%**
	Total Function: 6021 - Finance:	**273,630.13**	**354,066.00**	**189,218.21**	**354,066.00**	**2,489,766.00**	**2,135,700.00**	**603.19%**
Function: 9000 - 9000								
Revenue								
112.9000.6500.121	TR FRM LOCAL OPTION	2,250,000.00	2,250,000.00	587,261.89	2,250,000.00	0.00	-2,250,000.00	-100.00%
	Total Revenue:	**2,250,000.00**	**2,250,000.00**	**587,261.89**	**2,250,000.00**	**0.00**	**-2,250,000.00**	**-100.00%**
Expense								
112.9000.7500.001	TR TO GENERAL	2,187,326.54	2,625,614.00	577,485.10	2,754,798.00	2,456,517.00	-298,281.00	-10.83%
112.9000.7500.050	TR TO COLISEUM FUND	3,719.38	2,926.00	531.04	2,926.00	2,768.00	-158.00	-5.40%
	Total Expense:	**2,191,045.92**	**2,628,540.00**	**578,016.14**	**2,757,724.00**	**2,459,285.00**	**-298,439.00**	**-10.82%**
	Total Function: 9000 - 9000:	**58,954.08**	**-378,540.00**	**9,245.75**	**-507,724.00**	**-2,459,285.00**	**-1,951,561.00**	**384.37%**
	Total Fund: 112 - EMPLOYEE BENEFITS FUND:	**332,584.21**	**-24,474.00**	**198,463.96**	**-153,658.00**	**30,481.00**	**184,139.00**	**-119.84%**
	Report Total:	**332,584.21**	**-24,474.00**	**198,463.96**	**-153,658.00**	**30,481.00**	**184,139.00**	**-119.84%**

Budget Comparison Report

Group Summary

Account Type	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity Through Dec	Parent Budget 2017-2018 2017-2018Wor	Comparison 1 Budget 2018-2019 2018-2019 Dept Req	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 112 - EMPLOYEE BENEFITS FUND							
Function: 6021 - Finance							
Revenue	273,630.13	354,066.00	189,218.21	354,066.00	2,489,766.00	2,135,700.00	603.19%
Total Function: 6021 - Finance:	**273,630.13**	**354,066.00**	**189,218.21**	**354,066.00**	**2,489,766.00**	**2,135,700.00**	**603.19%**
Function: 9000 - 9000							
Revenue	2,250,000.00	2,250,000.00	587,261.89	2,250,000.00	0.00	-2,250,000.00	-100.00%
Expense	2,191,045.92	2,628,540.00	578,016.14	2,757,724.00	2,459,285.00	-298,439.00	-10.82%
Total Function: 9000 - 9000:	**58,954.08**	**-378,540.00**	**9,245.75**	**-507,724.00**	**-2,459,285.00**	**-1,951,561.00**	**384.37%**
Total Fund: 112 - EMPLOYEE BENEFITS FUND:	**332,584.21**	**-24,474.00**	**198,463.96**	**-153,658.00**	**30,481.00**	**184,139.00**	**-119.84%**
Report Total:	**332,584.21**	**-24,474.00**	**198,463.96**	**-153,658.00**	**30,481.00**	**184,139.00**	**-119.84%**

Fund Summary

Fund	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity Through Dec	Parent Budget 2017-2018 2017-2018Wor	Comparison 1 Budget 2018-2019 2018-2019 Dept Req	Comparison 1 to Parent Budget Increase / (Decrease)	%
112 - EMPLOYEE BENEFITS FUND	332,584.21	-24,474.00	198,463.96	-153,658.00	30,481.00	184,139.00	-119.84%
Report Total:	**332,584.21**	**-24,474.00**	**198,463.96**	**-153,658.00**	**30,481.00**	**184,139.00**	**-119.84%**

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

FINANCE DEPARTMENT

January 26, 2018

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: FY18 Re-estimated Budget and FY19 Budget for the Police/Fire Retirement Benefit Levy Fund 117

Recommendation: This is a first review of the proposed budget related to the Police/Fire Retirement Benefit Levy Fund, 117.

Background: Department Directors and the City Administrator developed the budget amounts based on current and future needs. The first column shows the actual activity for FY17. The second column shows the adopted budget for FY18. The third column is the year-to-date activity through December (6 months of the fiscal year). The fourth column is a re-estimate of the FY18 budget. The fifth column is a proposed FY19 budget. The sixth column shows the dollar increase between columns five and four. The seventh column shows the percent increase between columns five and four.

- Police/Fire Retirement Benefit Levy Fund
  - Total transfer out for police and fire retirement benefits equals, 1,180,865.
  - The levy and corresponding tax dollars covers police and fire retirement, MFPRSI, benefits for FY19 as budgeted.

Attachment: Budget Comparison Report for Fund 117.
cc: Jessica Kinser, City Administrator

Budget Comparison Report
Account Summary

City of Marshalltown, IA

Account Number		2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity Through Dec	Parent Budget 2017-2018 2017-2018Wor	Comparison 1 Budget 2018-2019 2018-2019 Dept Req	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 117 - POLICE/FIRE RETIREMENT								
Function: 1010 - Police Operations/Crime Prevention								
Expense								
117.1010.5114.000	CITY SHARE PENSION	9,189.36	9,193.00	3,141.24	9,193.00	9,500.00	307.00	3.34%
	Total Expense:	**9,189.36**	**9,193.00**	**3,141.24**	**9,193.00**	**9,500.00**	**307.00**	**3.34%**
Total Function: 1010 - Police Operations/Crime Prevention:		**9,189.36**	**9,193.00**	**3,141.24**	**9,193.00**	**9,500.00**	**307.00**	**3.34%**
Function: 6021 - Finance								
Revenue								
117.6021.4010.000	PROPERTY TAXES-CURRENT	940,270.83	1,017,034.00	513,087.79	1,017,034.00	1,063,289.00	46,255.00	4.55%
117.6021.4011.000	DELIQUENT PROPERTY TAXES	142.38	0.00	17.17	0.00	0.00	0.00	0.00%
117.6021.4110.000	UTILITY EXCISE TAX	87,493.35	99,526.00	49,268.22	99,526.00	118,278.00	18,752.00	18.84%
117.6021.4150.000	CURRENT MOBILE HOME TAXE	1,193.07	0.00	767.49	0.00	0.00	0.00	0.00%
117.6021.4151.000	DELIQ MOBILE HOME TAXES	73.40	0.00	19,579.86	0.00	0.00	0.00	0.00%
117.6021.4332.000	AGED INCOME CREDIT	1,264.41	0.00	1,349.54	0.00	0.00	0.00	0.00%
117.6021.4333.000	DISABLED HOMESTEAD CREDIT	1,361.28	0.00	844.83	0.00	0.00	0.00	0.00%
117.6021.4335.000	HOMESTEAD CREDIT	40,813.57	0.00	0.00	0.00	0.00	0.00	0.00%
117.6021.4336.000	MILITARY CREDIT	579.27	0.00	543.94	0.00	0.00	0.00	0.00%
117.6021.4337.000	MOBILE HOME CREDIT	19.10	0.00	0.00	0.00	0.00	0.00	0.00%
117.6021.4338.000	BUSINESS PROP TAX CREDIT	38,301.82	0.00	17,676.58	0.00	0.00	0.00	0.00%
117.6021.4339.000	SF295 BACKFILL	40,080.50	44,590.00	18,859.96	44,590.00	15,993.00	-28,597.00	-64.13%
117.6021.4610.000	INTEREST ON INVESTMENTS	2,988.57	0.00	2,847.58	4,000.00	4,000.00	0.00	0.00%
	Total Revenue:	**1,154,581.55**	**1,161,150.00**	**624,842.96**	**1,165,150.00**	**1,201,560.00**	**36,410.00**	**3.12%**
	Total Function: 6021 - Finance:	**1,154,581.55**	**1,161,150.00**	**624,842.96**	**1,165,150.00**	**1,201,560.00**	**36,410.00**	**3.12%**
Function: 9000 - 9000								
Expense								
117.9000.7500.001	TR TO GENERAL	998,102.19	1,139,169.00	237,004.91	1,139,169.00	1,180,865.00	41,696.00	3.66%
	Total Expense:	**998,102.19**	**1,139,169.00**	**237,004.91**	**1,139,169.00**	**1,180,865.00**	**41,696.00**	**3.66%**
	Total Function: 9000 - 9000:	**998,102.19**	**1,139,169.00**	**237,004.91**	**1,139,169.00**	**1,180,865.00**	**41,696.00**	**3.66%**
	Total Fund: 117 - POLICE/FIRE RETIREMENT:	**147,290.00**	**12,788.00**	**384,696.81**	**16,788.00**	**11,195.00**	**-5,593.00**	**-33.32%**
	Report Total:	**147,290.00**	**12,788.00**	**384,696.81**	**16,788.00**	**11,195.00**	**-5,593.00**	**-33.32%**

Budget Comparison Report

Group Summary

Account Type	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity Through Dec	Parent Budget 2017-2018 2017-2018Wor	Comparison 1 Budget 2018-2019 2018-2019 Dept Req	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 117 - POLICE/FIRE RETIREMENT							
Function: 1010 - Police Operations/Crime Prevention							
Expense	9,189.36	9,193.00	3,141.24	9,193.00	9,500.00	307.00	3.34%
Total Function: 1010 - Police Operations/Crime Prevention:	**9,189.36**	**9,193.00**	**3,141.24**	**9,193.00**	**9,500.00**	**307.00**	**3.34%**
Function: 6021 - Finance							
Revenue	1,154,581.55	1,161,150.00	624,842.96	1,165,150.00	1,201,560.00	36,410.00	3.12%
Total Function: 6021 - Finance:	**1,154,581.55**	**1,161,150.00**	**624,842.96**	**1,165,150.00**	**1,201,560.00**	**36,410.00**	**3.12%**
Function: 9000 - 9000							
Expense	998,102.19	1,139,169.00	237,004.91	1,139,169.00	1,180,865.00	41,696.00	3.66%
Total Function: 9000 - 9000:	**998,102.19**	**1,139,169.00**	**237,004.91**	**1,139,169.00**	**1,180,865.00**	**41,696.00**	**3.66%**
Total Fund: 117 - POLICE/FIRE RETIREMENT:	**147,290.00**	**12,788.00**	**384,696.81**	**16,788.00**	**11,195.00**	**-5,593.00**	**-33.32%**
Report Total:	**147,290.00**	**12,788.00**	**384,696.81**	**16,788.00**	**11,195.00**	**-5,593.00**	**-33.32%**

Budget Comparison Report

Fund Summary

Fund	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity Through Dec	Parent Budget 2017-2018 2017-2018Wor	Comparison 1 Budget 2018-2019 2018-2019 Dept Req	Comparison 1 to Parent Budget Increase / (Decrease)	%
117 - POLICE/FIRE RETIREMENT	147,290.00	12,788.00	384,696.81	16,788.00	11,195.00	-5,593.00	-33.32%
Report Total:	**147,290.00**	**12,788.00**	**384,696.81**	**16,788.00**	**11,195.00**	**-5,593.00**	**-33.32%**

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

FINANCE DEPARTMENT

January 26, 2018

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: FY18 Re-estimated Budget and FY19 Budget for the Road Use Tax

Recommendation: This is a first review of the proposed budget related to the Road Use Tax, 110.

Background: Department Directors and the City Administrator developed the budget amounts based on current and future needs. The first column shows the actual activity for FY17. The second column shows the adopted budget for FY18. The third column is the year-to-date activity through December (6 months of the fiscal year). The fourth column is a re-estimate of the FY18 budget. The fifth column is a proposed FY19 budget. The sixth column shows the dollar increase between columns five and four. The seventh column shows the percent increase between columns five and four.

- Road Use Tax Fund
    - Includes no increase in FY19 RUT revenue.
    - Includes additional transfer in FY18 and 19 to fund calendar year(CY) 2017 street project change orders and CY 18 street projects
    - Overall fund deficit of $455,157 in FY18 and $778,967 in FY19 will be covered by RUT fund balance. The RUT fund balance at 06/30/17 was 4.8 million, and we are expecting a 3.5 million dollar balance at 06/30/19 with the above deficits covered.

Attachment: Budget Comparison Report for Fund 110.

cc: Jessica Kinser, City Administrator

Budget Comparison Report
Account Summary

City of Marshalltown, IA

Account Number		2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity Through Dec	Parent Budget 2017-2018 2017-2018Work...	Comparison 1 Budget 2018-2019 2018-2019 Dept Req	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 110 - ROAD USE TAX								
Function: 2010 - Roads, Bridges, Sidewalks								
Revenue								
110.2010.4320.000	STATE ROAD USE TAXES	3,420,431.78	3,300,000.00	1,917,183.38	3,400,000.00	3,400,000.00	0.00	0.00%
	Total Revenue:	**3,420,431.78**	**3,300,000.00**	**1,917,183.38**	**3,400,000.00**	**3,400,000.00**	**0.00**	**0.00%**
Expense								
110.2010.5010.010	REGULAR-NON UNION	10,137.07	10,490.00	5,188.77	10,490.00	10,659.00	169.00	1.61%
110.2010.5101.010	SOCIAL SECURITY-NON UNION	607.34	650.00	311.83	650.00	661.00	11.00	1.69%
110.2010.5102.010	MEDICARE-NON UNION	142.03	153.00	72.94	153.00	155.00	2.00	1.31%
110.2010.5111.010	IPERS-NON UNION	905.21	937.00	463.40	937.00	1,006.00	69.00	7.36%
110.2010.5121.010	GRP INSUR-NON UNION	1,052.69	1,080.00	526.35	1,080.00	1,080.00	0.00	0.00%
110.2010.5123.010	WORKCOMP-NON UNION	22.23	245.00	7.76	245.00	174.00	-71.00	-28.98%
110.2010.5132.000	CLOTHING EXPENSE	5,923.02	6,500.00	4,109.73	6,500.00	6,500.00	0.00	0.00%
110.2010.5151.000	PHYSICALS/IMMUNIZATIONS	37.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
110.2010.5210.000	ADVERTISING & LEGAL PUB	260.00	0.00	0.00	0.00	0.00	0.00	0.00%
110.2010.5230.000	CONSULTING & PROF FEES	1,500.00	2,000.00	1,008.00	2,000.00	2,000.00	0.00	0.00%
110.2010.5233.000	ENGINEERING FEES	963.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00%
110.2010.5251.000	LICENSE & PERMITS	23.00	200.00	227.50	200.00	250.00	50.00	25.00%
110.2010.5261.000	RESIDENTIAL CLEANUP	0.00	0.00	32.10	0.00	0.00	0.00	0.00%
110.2010.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	0.00	100.00	0.00	0.00	0.00	0.00%
110.2010.5290.000	INSURANCE - GENERAL	18,409.83	972.00	0.00	972.00	972.00	0.00	0.00%
110.2010.5342.000	CONTRACT-OUTSIDE HELP	12,115.52	30,000.00	11,297.67	30,000.00	30,000.00	0.00	0.00%
110.2010.5344.000	CONTRACT-MAINTENANCE	3,930.55	3,500.00	1,327.64	3,500.00	3,500.00	0.00	0.00%
110.2010.5347.000	CONTRACT-SOFTWARE MAINT	2,108.57	3,000.00	3,360.95	3,000.00	3,000.00	0.00	0.00%
110.2010.5352.000	CONTRACT-TREE REMOVAL	26,215.00	30,000.00	21,440.00	30,000.00	30,000.00	0.00	0.00%
110.2010.5359.000	TOWING SERVICES	0.00	0.00	250.00	0.00	0.00	0.00	0.00%
110.2010.5360.000	POSTAGE & SHIPPING	41.21	50.00	9.28	50.00	100.00	50.00	100.00%
110.2010.5380.000	RENTS & LEASES	93.14	300.00	54.64	300.00	300.00	0.00	0.00%
110.2010.5386.000	CONTRACT LAWN CARE	11,321.00	13,000.00	7,631.00	13,000.00	13,000.00	0.00	0.00%
110.2010.5410.000	REPAIRS & MAINTENANCE	10,158.04	7,000.00	3,348.56	7,000.00	8,000.00	1,000.00	14.29%
110.2010.5450.000	TELEPHONE/OTHR COMMNCTN	3,663.49	3,100.00	2,369.78	3,100.00	3,500.00	400.00	12.90%
110.2010.5460.000	CONFERENCE EXPENSE	0.00	3,500.00	200.00	3,500.00	4,500.00	1,000.00	28.57%
110.2010.5481.000	ELECTRICITY	13,014.97	10,000.00	4,386.31	10,000.00	12,000.00	2,000.00	20.00%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity Through Dec	Parent Budget 2017-2018 2017-2018Work…	Comparison 1 Budget 2018-2019 2018-2019 Dept Req	Comparison 1 to Parent Budget Increase / (Decrease)	%
110.2010.5482.000	NATURAL GAS	7,304.74	12,000.00	1,800.27	12,000.00	10,000.00	-2,000.00	-16.67%
110.2010.5489.000	SAFETY EQUIP/SUPPLY	223.00	0.00	74.00	0.00	200.00	200.00	0.00%
110.2010.5565.000	VEHICLE OPER/MAINT SPPLY	22,687.21	0.00	20,363.80	28,050.00	22,000.00	-6,050.00	-21.57%
110.2010.5570.000	VEHICLE GAS	21,841.21	90,000.00	5,519.00	50,000.00	50,000.00	0.00	0.00%
110.2010.5571.000	VEHICLE DIESEL FUEL	8,499.91	0.00	5,743.66	10,000.00	10,000.00	0.00	0.00%
110.2010.5600.000	OPERATING SUPPLIES	28,062.18	35,000.00	10,315.59	35,000.00	35,000.00	0.00	0.00%
110.2010.5605.000	OFFICE SUPPLIES	31.89	0.00	0.00	200.00	200.00	0.00	0.00%
110.2010.5611.000	BLDG,GRD OPER/MAINT SPLY	745.16	0.00	77.37	750.00	750.00	0.00	0.00%
110.2010.5612.000	COMPUTER COMPONENTS	1,653.95	0.00	460.49	1,000.00	1,000.00	0.00	0.00%
110.2010.5616.000	MOSQUITO SPRAYING	67.30	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00%
110.2010.5617.000	RM-OTHER	7,297.59	20,000.00	0.00	20,000.00	18,000.00	-2,000.00	-10.00%
110.2010.5618.000	RM-ASPHALT	15,262.24	30,000.00	23,093.68	30,000.00	30,000.00	0.00	0.00%
110.2010.5619.000	RM-HOTMIX ASPHALT	490.80	5,500.00	3,713.45	5,500.00	5,500.00	0.00	0.00%
110.2010.5620.000	RM-CRUSHED ROCK	10,592.14	10,000.00	5,799.35	10,000.00	12,000.00	2,000.00	20.00%
110.2010.5622.820	SR-SODIUM CHLORIDE	18,637.87	0.00	0.00	0.00	0.00	0.00	0.00%
110.2010.5626.000	TS-SIGNS, POSTS & SPPLYS	17,579.08	25,000.00	2,813.69	25,000.00	25,000.00	0.00	0.00%
110.2010.5627.000	TS-BARRICADES, SUPPLIES	853.38	2,500.00	1,230.04	2,500.00	5,000.00	2,500.00	100.00%
110.2010.5628.000	TS-PAVEMENT MARKING	19,388.10	34,000.00	22,915.91	34,000.00	30,000.00	-4,000.00	-11.76%
110.2010.5703.000	MINOR COMPUTER	583.83	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
110.2010.5718.000	MINOR EQUIP, UNCLASSFIED	7,803.56	3,500.00	1,164.79	3,500.00	3,500.00	0.00	0.00%
110.2010.5740.000	COMPUTER EQUIP > $5,000	76.55	0.00	0.00	0.00	0.00	0.00	0.00%
110.2010.5750.000	OTHER CAP EQUIP > $5,000	43,916.78	281,000.00	7,668.12	281,000.00	719,000.00	438,000.00	155.87%
110.2010.5776.000	BUILDINGS & IMPROVEMENTS	22,101.98	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**378,344.36**	**685,177.00**	**180,477.42**	**685,177.00**	**1,118,507.00**	**433,330.00**	**63.24%**
	Total Function: 2010 - Roads, Bridges, Sidewalks:	**3,042,087.42**	**2,614,823.00**	**1,736,705.96**	**2,714,823.00**	**2,281,493.00**	**-433,330.00**	**-15.96%**
Function: 2011 - Sidewalks								
Expense								
110.2011.5351.000	CONTRACT-CONCRETE REPAIR	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00	0.00%
	Total Expense:	**0.00**	**50,000.00**	**0.00**	**50,000.00**	**50,000.00**	**0.00**	**0.00%**
	Total Function: 2011 - Sidewalks:	**0.00**	**50,000.00**	**0.00**	**50,000.00**	**50,000.00**	**0.00**	**0.00%**
Function: 2012 - Street Construction								
Expense								
110.2012.5230.000	CONSULTING & PROF FEES	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
110.2012.5233.000	ENGINEERING FEES	0.00	5,000.00	22,597.88	25,000.00	5,000.00	-20,000.00	-80.00%
110.2012.5348.000	CONTRACT-OTHER	0.00	0.00	2,250.00	0.00	0.00	0.00	0.00%
110.2012.5349.000	CONTRACT-BRIDGE & CULVRT	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00	0.00%
110.2012.5350.000	CONTRACT-ASPHALT RESURF	7,009.40	460,000.00	0.00	150,000.00	100,000.00	-50,000.00	-33.33%
110.2012.5351.000	CONTRACT-CONCRETE REPAIR	6,262.32	200,000.00	1,080.00	150,000.00	100,000.00	-50,000.00	-33.33%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity Through Dec	Parent Budget 2017-2018 2017-2018Work...	Comparison 1 Budget 2018-2019 2018-2019 Dept Req	Comparison 1 to Parent Budget Increase / (Decrease)	%
110.2012.5410.000	REPAIRS & MAINTENANCE	112.50	0.00	0.00	0.00	0.00	0.00	0.00%
110.2012.5750.000	CAPITAL PURCH > $5,000	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00%
110.2012.5779.000	CAPITAL CONSTRCT-STREETS	0.00	225,000.00	0.00	233,000.00	225,000.00	-8,000.00	-3.43%
	Total Expense:	**13,384.22**	**931,000.00**	**25,927.88**	**599,000.00**	**471,000.00**	**-128,000.00**	**-21.37%**
	Total Function: 2012 - Street Construction:	**13,384.22**	**931,000.00**	**25,927.88**	**599,000.00**	**471,000.00**	**-128,000.00**	**-21.37%**
Function: 2030 - Street Lighting								
Expense								
110.2030.5290.000	INSURANCE - GENERAL	31.96	0.00	0.00	0.00	0.00	0.00	0.00%
110.2030.5342.000	CONTRACT-OUTSIDE HELP	58.00	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%
110.2030.5481.000	ELECTRICITY	208,674.41	200,000.00	93,755.79	200,000.00	200,000.00	0.00	0.00%
110.2030.5600.000	OPERATING SUPPLIES	11,027.70	3,000.00	399.14	3,000.00	3,000.00	0.00	0.00%
	Total Expense:	**219,792.07**	**205,000.00**	**94,154.93**	**205,000.00**	**205,000.00**	**0.00**	**0.00%**
	Total Function: 2030 - Street Lighting:	**219,792.07**	**205,000.00**	**94,154.93**	**205,000.00**	**205,000.00**	**0.00**	**0.00%**
Function: 2040 - Traffic Safety								
Expense								
110.2040.5132.000	CLOTHING EXPENSE	2,697.07	2,000.00	1,234.07	2,000.00	2,200.00	200.00	10.00%
110.2040.5230.000	CONSULTING & PROF FEES	15.00	480.00	0.00	480.00	480.00	0.00	0.00%
110.2040.5290.000	INSURANCE - GENERAL	114.12	0.00	0.00	0.00	0.00	0.00	0.00%
110.2040.5342.000	CONTRACT-OUTSIDE HELP	119.68	0.00	645.52	1,000.00	1,000.00	0.00	0.00%
110.2040.5344.000	CONTRACT-MAINTENANCE	99.00	0.00	0.00	0.00	0.00	0.00	0.00%
110.2040.5347.000	CONTRACT-CMPTR TECH SPPRT	9.99	0.00	0.00	0.00	0.00	0.00	0.00%
110.2040.5360.000	POSTAGE & SHIPPING	12.10	0.00	0.00	0.00	10.00	10.00	0.00%
110.2040.5410.000	REPAIRS & MAINTENANCE	3,889.61	1,500.00	226.51	1,500.00	1,500.00	0.00	0.00%
110.2040.5450.000	TELEPHONE/OTHR COMMNCTN	1,755.36	1,100.00	969.56	1,100.00	1,600.00	500.00	45.45%
110.2040.5460.000	CONFERENCE EXPENSE	0.00	250.00	0.00	250.00	250.00	0.00	0.00%
110.2040.5481.000	ELECTRICITY	13,879.87	40,000.00	7,129.17	30,000.00	30,000.00	0.00	0.00%
110.2040.5482.000	NATURAL GAS	0.00	600.00	0.00	600.00	600.00	0.00	0.00%
110.2040.5565.000	VEHICLE OPER/MAINT SPPLY	2,492.45	0.00	1,775.60	0.00	3,000.00	3,000.00	0.00%
110.2040.5570.000	VEHICLE GAS	1,885.22	7,000.00	940.60	3,000.00	3,000.00	0.00	0.00%
110.2040.5571.000	VEHICLE DIESEL FUEL	504.69	0.00	410.04	0.00	1,000.00	1,000.00	0.00%
110.2040.5600.000	OPERATING SUPPLIES	8,061.95	15,000.00	4,273.11	15,000.00	12,000.00	-3,000.00	-20.00%
110.2040.5605.000	OFFICE SUPPLIES	0.00	0.00	38.52	0.00	100.00	100.00	0.00%
110.2040.5718.000	MINOR EQUIP, UNCLASSFIED	15,083.77	10,000.00	12,272.28	24,000.00	10,000.00	-14,000.00	-58.33%
110.2040.5750.000	OTHER CAP EQUIP > $5,000	0.00	82,000.00	76,426.88	81,000.00	82,000.00	1,000.00	1.23%
110.2040.5780.000	TRAFFIC SIGNALS	15.99	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**50,635.87**	**159,930.00**	**106,341.86**	**159,930.00**	**148,740.00**	**-11,190.00**	**-7.00%**
	Total Function: 2040 - Traffic Safety:	**50,635.87**	**159,930.00**	**106,341.86**	**159,930.00**	**148,740.00**	**-11,190.00**	**-7.00%**

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity Through Dec	Parent Budget 2017-2018 2017-2018Work…	Comparison 1 Budget 2018-2019 2018-2019 Dept Req	Comparison 1 to Parent Budget Increase / (Decrease)	%
Function: 2050 - Snow Removal								
Expense								
110.2050.5342.000	CONTRACT-OUTSIDE HELP	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00	0.00%
110.2050.5410.000	REPAIRS & MAINTENANCE	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
110.2050.5565.000	VEHICLE OPER/MAINT SPPLY	13.55	0.00	1,037.49	1,500.00	0.00	-1,500.00	-100.00%
110.2050.5570.000	VEHICLE GAS	673.50	26,000.00	0.00	24,500.00	26,000.00	1,500.00	6.12%
110.2050.5571.000	VEHICLE DIESEL FUEL	4,901.45	0.00	0.00	0.00	0.00	0.00	0.00%
110.2050.5600.000	OPERATING SUPPLIES	4,890.70	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00%
110.2050.5622.000	SR-SODIUM CHLORIDE	106,085.12	150,000.00	74,625.16	150,000.00	150,000.00	0.00	0.00%
110.2050.5622.820	SR-SODIUM CHLORIDE	0.00	0.00	11,863.30	0.00	0.00	0.00	0.00%
110.2050.5623.000	SR-CALCIUM CHLORIDE	0.00	5,000.00	599.88	5,000.00	5,000.00	0.00	0.00%
110.2050.5625.000	SR-ANTI ICING-NEW STRTS	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00%
110.2050.5750.000	OTHER CAP EQUIP > $5,000	136,150.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**252,714.32**	**200,000.00**	**88,125.83**	**200,000.00**	**200,000.00**	**0.00**	**0.00%**
	Total Function: 2050 - Snow Removal:	**252,714.32**	**200,000.00**	**88,125.83**	**200,000.00**	**200,000.00**	**0.00**	**0.00%**
Function: 2060 - Highway Engineering								
Expense								
110.2060.5132.000	CLOTHING EXPENSE	19.99	200.00	39.60	200.00	200.00	0.00	0.00%
110.2060.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
110.2060.5210.000	ADVERTISING & LEGAL PUB	300.25	600.00	0.00	600.00	600.00	0.00	0.00%
110.2060.5230.000	CONSULTING & PROF FEES	513.00	500.00	5,000.00	5,000.00	500.00	-4,500.00	-90.00%
110.2060.5233.000	ENGINEERING FEES	455.40	0.00	8,220.19	9,000.00	8,000.00	-1,000.00	-11.11%
110.2060.5251.000	LICENSE & PERMITS	0.00	0.00	240.00	0.00	0.00	0.00	0.00%
110.2060.5280.000	DUES, MEMBER, SUBSCRIPTN	1,230.00	1,500.00	960.00	1,500.00	2,500.00	1,000.00	66.67%
110.2060.5342.000	CONTRACT-OUTSIDE HELP	60.37	0.00	0.00	0.00	0.00	0.00	0.00%
110.2060.5344.000	CONTRACT-MAINTENANCE	19.00	3,000.00	495.00	3,000.00	3,000.00	0.00	0.00%
110.2060.5347.000	CONTRACT-SOFTWARE MAINT	19,246.56	17,300.00	10,741.40	17,300.00	19,300.00	2,000.00	11.56%
110.2060.5351.000	CONTRACT-CONCRETE REPAIR	0.00	0.00	507.00	0.00	0.00	0.00	0.00%
110.2060.5360.000	POSTAGE & SHIPPING	69.27	100.00	11.41	100.00	100.00	0.00	0.00%
110.2060.5410.000	REPAIRS & MAINTENANCE	495.00	8,000.00	0.00	500.00	8,000.00	7,500.00	1,500.00%
110.2060.5450.000	TELEPHONE/OTHR COMMNCTN	5,024.35	5,000.00	2,157.07	5,000.00	5,500.00	500.00	10.00%
110.2060.5460.000	CONFERENCE EXPENSE	2,485.00	2,500.00	0.00	2,500.00	5,000.00	2,500.00	100.00%
110.2060.5465.000	TRAVEL - HOTEL/MOTEL	166.64	0.00	0.00	0.00	0.00	0.00	0.00%
110.2060.5472.000	MILEAGE REIMBURSE	46.80	0.00	0.00	0.00	0.00	0.00	0.00%
110.2060.5485.000	STORM WATER FEES	144.84	132.00	48.00	132.00	132.00	0.00	0.00%
110.2060.5565.000	VEHICLE OPER/MAINT SPPLY	12.99	0.00	-228.05	0.00	1,000.00	1,000.00	0.00%
110.2060.5570.000	VEHICLE GAS	1,211.20	3,000.00	1,063.07	2,000.00	2,000.00	0.00	0.00%
110.2060.5600.000	OPERATING SUPPLIES	1,062.95	3,500.00	132.27	3,500.00	3,500.00	0.00	0.00%
110.2060.5605.000	OFFICE SUPPLIES	195.64	0.00	206.35	0.00	200.00	200.00	0.00%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity Through Dec	Parent Budget 2017-2018 2017-2018Work…	Comparison 1 Budget 2018-2019 2018-2019 Dept Req	Comparison 1 to Parent Budget Increase / (Decrease)	%
110.2060.5612.000	COMPUTER COMPONENTS	724.87	500.00	501.91	500.00	1,500.00	1,000.00	200.00%
110.2060.5685.000	SURVEY SUPPLIES	0.00	2,500.00	0.00	2,500.00	1,500.00	-1,000.00	-40.00%
110.2060.5702.000	MINOR OFFICE FURN/EQUIP	439.18	3,000.00	0.00	500.00	2,000.00	1,500.00	300.00%
110.2060.5703.000	MINOR COMPUTER	4,778.16	5,000.00	3,000.73	1,000.00	5,000.00	4,000.00	400.00%
110.2060.5704.000	MINOR SOFTWARE <$5,000	1,834.95	500.00	1,865.98	2,000.00	500.00	-1,500.00	-75.00%
110.2060.5718.000	MINOR EQUIP, UNCLASSFIED	3,407.54	8,000.00	31.96	8,000.00	8,000.00	0.00	0.00%
110.2060.5740.000	COMPUTER EQUIP > $5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
110.2060.5741.000	COMPUTER SOFTWARE > 5,000	6,305.00	0.00	9,357.06	0.00	0.00	0.00	0.00%
110.2060.5750.000	OTHER CAP EQUIP > $5,000	28,390.00	55,000.00	0.00	55,000.00	55,000.00	0.00	0.00%
	Total Expense:	**78,638.95**	**119,932.00**	**44,350.95**	**119,932.00**	**133,132.00**	**13,200.00**	**11.01%**
	Total Function: 2060 - Highway Engineering:	**78,638.95**	**119,932.00**	**44,350.95**	**119,932.00**	**133,132.00**	**13,200.00**	**11.01%**
Function: 2070 - Street Cleaning								
Expense								
110.2070.5565.000	VEHICLE OPER/MAINT SPPLY	1,494.32	0.00	3,126.51	3,000.00	3,000.00	0.00	0.00%
110.2070.5570.000	VEHICLE GAS	2,445.05	7,500.00	0.00	2,000.00	4,500.00	2,500.00	125.00%
110.2070.5600.000	OPERATING SUPPLIES	2,128.46	0.00	2,513.96	2,500.00	2,500.00	0.00	0.00%
	Total Expense:	**6,067.83**	**7,500.00**	**5,640.47**	**7,500.00**	**10,000.00**	**2,500.00**	**33.33%**
	Total Function: 2070 - Street Cleaning:	**6,067.83**	**7,500.00**	**5,640.47**	**7,500.00**	**10,000.00**	**2,500.00**	**33.33%**
Function: 9000 - 9000								
Expense								
110.9000.7500.001	TR TO GENERAL	955,717.00	1,126,664.00	212,492.16	1,126,664.00	1,217,588.00	90,924.00	8.07%
110.9000.7500.310	TRANSFER TO FED. STREET GRAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
110.9000.7500.356	TRANSFER OUT - 16 BONDS	0.00	0.00	687,954.26	687,954.00	0.00	-687,954.00	-100.00%
110.9000.7500.357	TRANSFER OUT - CY18 STREET PI	0.00	0.00	0.00	0.00	625,000.00	625,000.00	0.00%
110.9000.7500.610	TR TO WPC	0.00	0.00	3,411.84	14,000.00	0.00	-14,000.00	-100.00%
	Total Expense:	**955,717.00**	**1,126,664.00**	**903,858.26**	**1,828,618.00**	**1,842,588.00**	**13,970.00**	**0.76%**
	Total Function: 9000 - 9000:	**955,717.00**	**1,126,664.00**	**903,858.26**	**1,828,618.00**	**1,842,588.00**	**13,970.00**	**0.76%**
	Total Fund: 110 - ROAD USE TAX:	**1,465,137.16**	**-185,203.00**	**468,305.78**	**-455,157.00**	**-778,967.00**	**-323,810.00**	**71.14%**
	Report Total:	**1,465,137.16**	**-185,203.00**	**468,305.78**	**-455,157.00**	**-778,967.00**	**-323,810.00**	**71.14%**

Budget Comparison Report

Group Summary

Account Typ…	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity Through Dec	Parent Budget 2017-2018 2017-2018Work…	Comparison 1 Budget 2018-2019 2018-2019 Dept Req	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 110 - ROAD USE TAX							
Function: 2010 - Roads, Bridges, Sidewalks							
Revenue	3,420,431.78	3,300,000.00	1,917,183.38	3,400,000.00	3,400,000.00	0.00	0.00%
Expense	378,344.36	685,177.00	180,477.42	685,177.00	1,118,507.00	433,330.00	63.24%
Total Function: 2010 - Roads, Bridges, Sidewalks:	**3,042,087.42**	**2,614,823.00**	**1,736,705.96**	**2,714,823.00**	**2,281,493.00**	**-433,330.00**	**-15.96%**
Function: 2011 - Sidewalks							
Expense	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00	0.00%
Total Function: 2011 - Sidewalks:	**0.00**	**50,000.00**	**0.00**	**50,000.00**	**50,000.00**	**0.00**	**0.00%**
Function: 2012 - Street Construction							
Expense	13,384.22	931,000.00	25,927.88	599,000.00	471,000.00	-128,000.00	-21.37%
Total Function: 2012 - Street Construction:	**13,384.22**	**931,000.00**	**25,927.88**	**599,000.00**	**471,000.00**	**-128,000.00**	**-21.37%**
Function: 2030 - Street Lighting							
Expense	219,792.07	205,000.00	94,154.93	205,000.00	205,000.00	0.00	0.00%
Total Function: 2030 - Street Lighting:	**219,792.07**	**205,000.00**	**94,154.93**	**205,000.00**	**205,000.00**	**0.00**	**0.00%**
Function: 2040 - Traffic Safety							
Expense	50,635.87	159,930.00	106,341.86	159,930.00	148,740.00	-11,190.00	-7.00%
Total Function: 2040 - Traffic Safety:	**50,635.87**	**159,930.00**	**106,341.86**	**159,930.00**	**148,740.00**	**-11,190.00**	**-7.00%**
Function: 2050 - Snow Removal							
Expense	252,714.32	200,000.00	88,125.83	200,000.00	200,000.00	0.00	0.00%
Total Function: 2050 - Snow Removal:	**252,714.32**	**200,000.00**	**88,125.83**	**200,000.00**	**200,000.00**	**0.00**	**0.00%**
Function: 2060 - Highway Engineering							
Expense	78,638.95	119,932.00	44,350.95	119,932.00	133,132.00	13,200.00	11.01%
Total Function: 2060 - Highway Engineering:	**78,638.95**	**119,932.00**	**44,350.95**	**119,932.00**	**133,132.00**	**13,200.00**	**11.01%**
Function: 2070 - Street Cleaning							
Expense	6,067.83	7,500.00	5,640.47	7,500.00	10,000.00	2,500.00	33.33%
Total Function: 2070 - Street Cleaning:	**6,067.83**	**7,500.00**	**5,640.47**	**7,500.00**	**10,000.00**	**2,500.00**	**33.33%**
Function: 9000 - 9000							
Expense	955,717.00	1,126,664.00	903,858.26	1,828,618.00	1,842,588.00	13,970.00	0.76%
Total Function: 9000 - 9000:	**955,717.00**	**1,126,664.00**	**903,858.26**	**1,828,618.00**	**1,842,588.00**	**13,970.00**	**0.76%**
Total Fund: 110 - ROAD USE TAX:	**1,465,137.16**	**-185,203.00**	**468,305.78**	**-455,157.00**	**-778,967.00**	**-323,810.00**	**71.14%**
Report Total:	**1,465,137.16**	**-185,203.00**	**468,305.78**	**-455,157.00**	**-778,967.00**	**-323,810.00**	**71.14%**

Budget Comparison Report

Fund Summary

Fund		2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity Through Dec	Parent Budget 2017-2018 2017-2018Work…	Comparison 1 Budget 2018-2019 2018-2019 Dept Req	Comparison 1 to Parent Budget Increase / (Decrease)	%
110 - ROAD USE TAX		1,465,137.16	-185,203.00	468,305.78	-455,157.00	-778,967.00	-323,810.00	71.14%
	Report Total:	**1,465,137.16**	**-185,203.00**	**468,305.78**	**-455,157.00**	**-778,967.00**	**-323,810.00**	**71.14%**