



# FY 22 Recommended Budget (Expenditures)

Operating Budget Work Session  
January 22<sup>nd</sup>

# BUDGET GUIDELINES



Adopt a balanced and sustainable General Fund budget



Conservative revenue and expenditure forecasts



Operating expenses from active CIP projects included in operating budget



General Fund Reserve  $\geq 35\%$  for one-time funding



Proprietary fund balance targets: By 2024, 3-6 months operating reserve



Maintain current service delivery levels

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Maintain current service delivery levels

# BUDGET PRIORITIES



Align funding to Strategic Plan Initiatives



Competitive Pay and Benefits

Salary Increases (2.5%)

Health Insurance Rate Increase (6%)



Maximize Technology Investments



Maintain Sustainable Rates for all Proprietary Funds

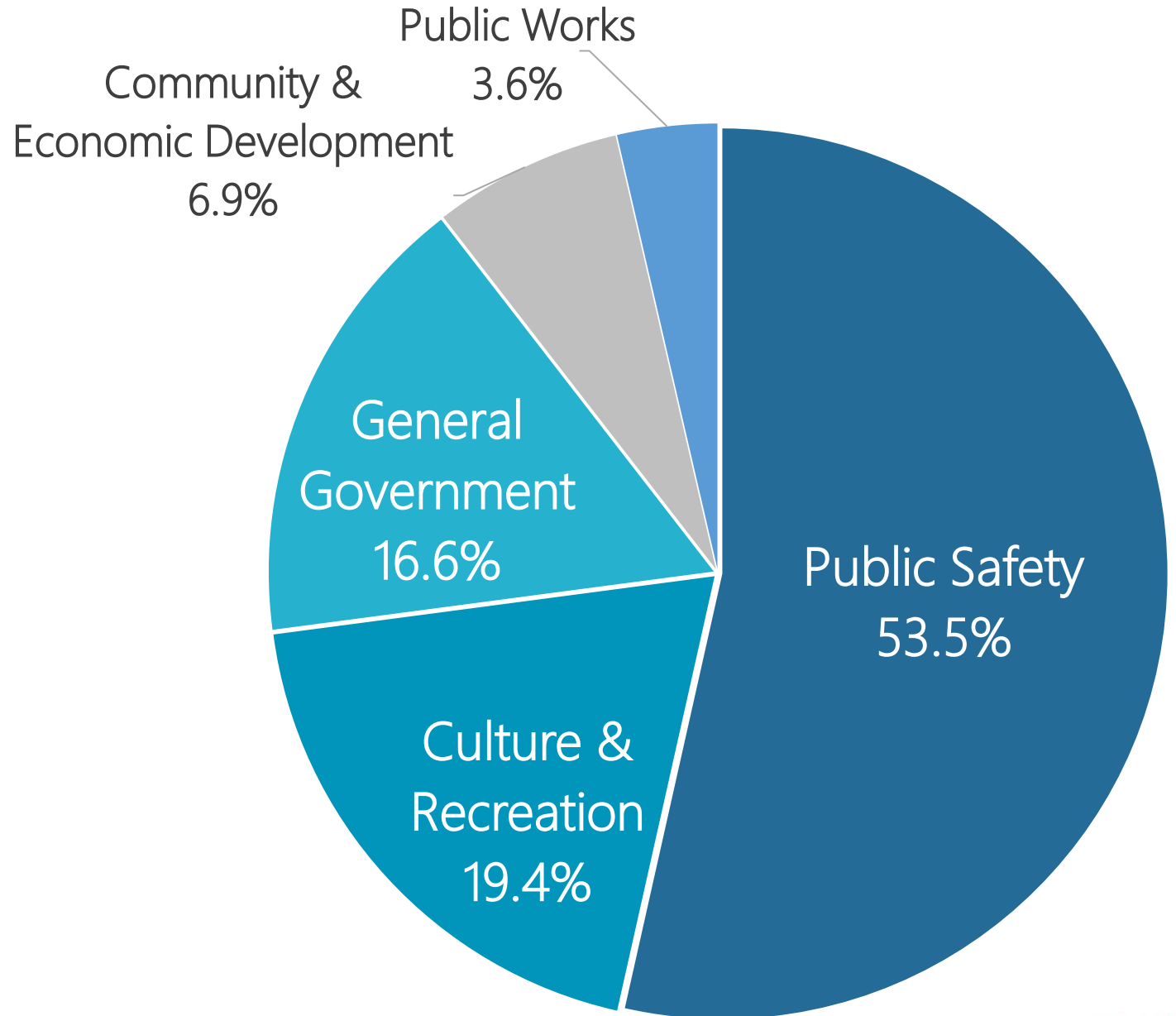


City Share of Derecho Clean Up

# FY 22 General Fund Expenditures by Function Category

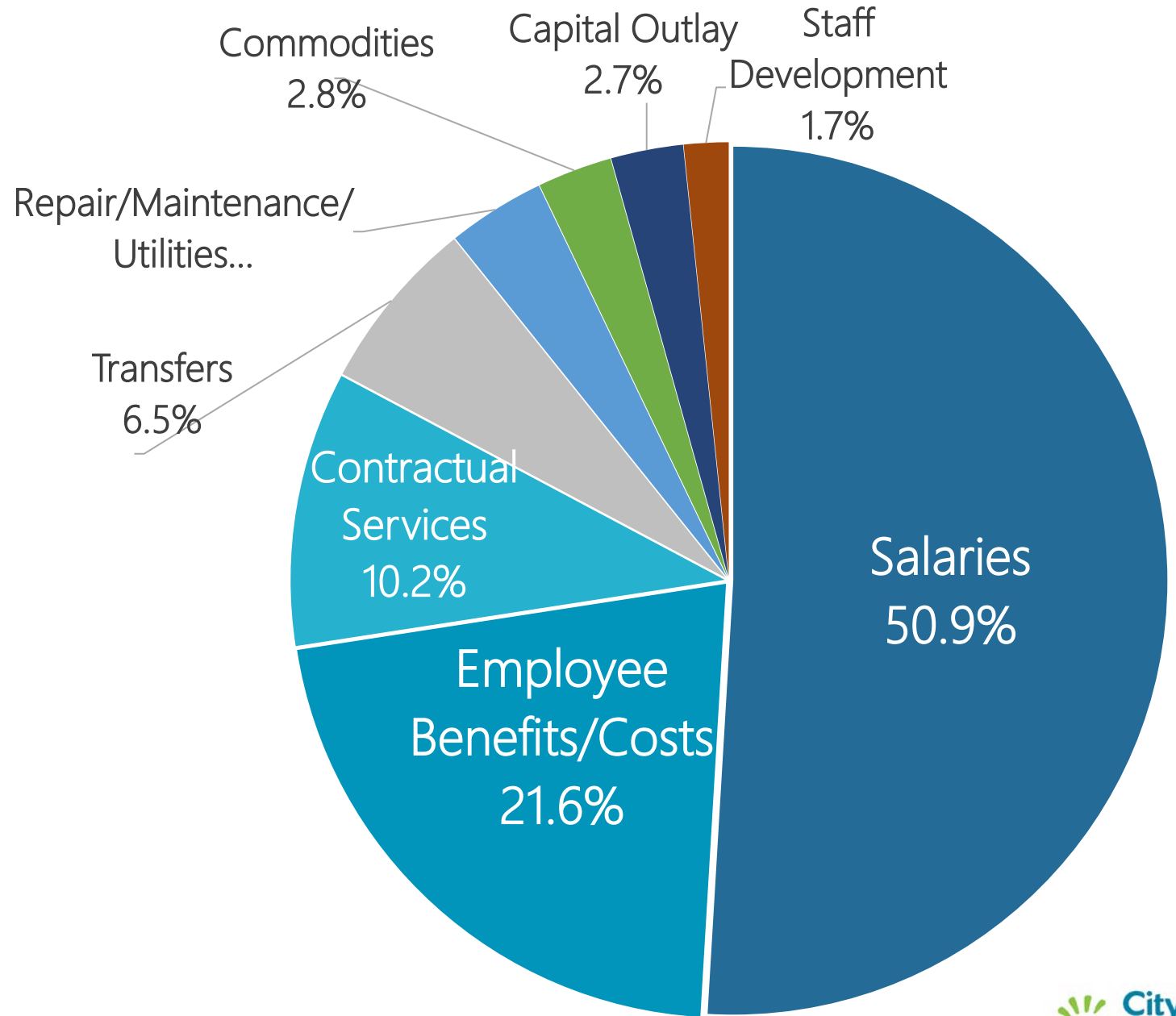
Public Safety represent  
**over half** of total  
expenditures at **53.5%**

FY 21 Expenditures: \$28,280,284



# FY 22 General Fund Expenditures by Classification

Personnel related expenditures represent **74%** of total expenditures.



# General Fund Requests

## FY 22 Department requests outpace revenue growth

Annual Operating Budget

101 - General

Budget Summary	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
Beginning Balance	7,923,876	8,157,422	9,109,462	9,109,462	10,827,650	10,827,650
Revenues	16,739,243	18,891,414	19,372,660	20,436,057	20,126,759	20,155,902
Transfers In	5,983,249	6,002,248	6,521,789	6,439,789	6,704,804	6,774,382
<b>Total Revenues</b>	<b>22,722,492</b>	<b>24,893,663</b>	<b>25,894,449</b>	<b>26,875,846</b>	<b>26,831,563</b>	<b>26,930,284</b>
Expenditures	21,407,691	21,898,514	25,486,445	24,330,158	27,063,315	26,452,784
Transfers Out	1,081,255	2,043,109	827,500	827,500	827,500	1,827,500
<b>Total Expenditures</b>	<b>22,488,946</b>	<b>23,941,623</b>	<b>26,313,945</b>	<b>25,157,658</b>	<b>27,890,815</b>	<b>28,280,284</b>
<b>Ending Balance</b>	<b>8,157,422</b>	<b>9,109,462</b>	<b>8,689,966</b>	<b>10,827,650</b>	<b>9,768,398</b>	<b>9,477,650</b>
(End Bal + (.35 Trans In))/Exp	47.9%	51.2%	43.1%	53.8%	44.8%	44.8%
Current Year Cash Added/Used	233,546	952,040	(419,496)	1,718,188	(1,059,252)	(1,350,000)





# Budget Priority #1

## Invest in Dedicated Employees



# Employee Investments

## Salary and Benefits

Personnel Expenditure Changes from FY 21	General Fund
<b>FY 21 Amended Salary and Benefit Expenditures</b>	<b>\$19.6M</b>
Fully Fund New FY 21 Pay Increases and Staff Realignment	\$256K
New Indirect Position Changes (OT, PT and Existing Staff)	\$94K
Impact of Salary Increases (Existing Positions)	\$191K
Medical Health Plan Increase (6%)	\$144K
New Positions Added	\$379K
Engineering Allocation to Road Use	-\$184K
<b>FY 22 Recommended Salary and Benefit Expenditures</b>	<b>\$20.5M</b>
<i>Change</i>	<i>\$880K</i>
<i>% Change</i>	<i>4.5%</i>

# Medical Health Plan Increase



**6% Increase** for Medical Insurance Plan



In FY 21 there are two separate insurance plan cost share agreements (Police and Fire). Non-bargaining staff and AFSCME is pegged to Fire.



FY 22 Fire Bargaining Contract Sets Cost-Share Targets (**12%** Non-Tobacco and **15%** Tobacco)

## Monthly Premiums

FY 20	FY 21
<b>\$606</b>	<b>\$ 643</b>
Single	
<b>\$1,516</b>	<b>\$1,607</b>
Family	

# Medical Health Plan Impact

## Monthly Premiums – Projected Impact

Medical Health Insurance Plan (Monthly Rate)			Employer at 88%		Employee at 12%	
Fiscal Year	Single Plan	Family Plan	Single Plan	Family Plan	Single Plan	Family Plan
FY 2021	\$606.36	\$1,515.90	\$533.60	\$1,333.99	\$72.76	\$181.91
FY 2022	\$642.74	\$1,606.85	\$565.61	\$1,414.03	\$77.13	\$192.82
<i>\$ Change</i>	<i>\$36.38</i>	<i>\$90.95</i>	<i>\$32.02</i>	<i>\$80.04</i>	<i>\$4.37</i>	<i>\$10.91</i>
<i>% Change</i>	<i>6.0%</i>	<i>6.0%</i>	<i>6.0%</i>	<i>6.0%</i>	<i>6.0%</i>	<i>6.0%</i>

Note: Monthly employee premiums can be further reduced \$30 or \$45 by wellness incentives.

# Employee Investments

## Staff Development

Personnel Expenditure Changes from FY 21	General Fund
FY 21 Amended Staff Development Expenditures	\$435K
New Training and Development Opportunities	\$34K
FY 22 Recommended Staff Development Expenditures	\$469M
<i>% Change</i>	<i>7.8%</i>





# Budget Priority #2

## Fund Strategic Plan Initiatives

# Strategic Plan: Vibrant Communities

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Part-Time  
Recreation  
Programmer



New Library  
Building Expenses



Increase Hours for  
Part-Time  
Coordinator



# Strategic Plan: Efficient and Effective Government



Procurement  
Coordinator  
Position  
1 FTE



HR Growth &  
Development  
Training

# Strategic Plan: Sustainable Infrastructure



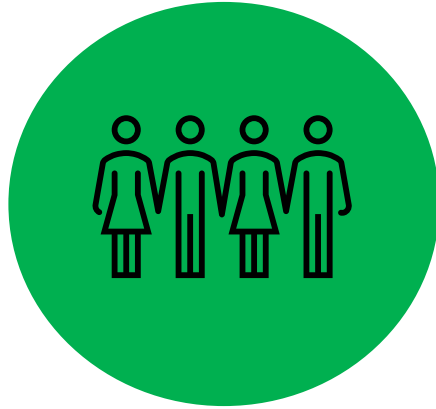
Right of Way  
Technician  
1 FTE



Environmental  
Specialist  
1 FTE

# Strategic Plan: Safe Community




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Mental Health  
Liaisons



Public Safety  
Information  
Management  
Systems Update

-  IT Applications Specialist  
*1 FTE*
-  E-Miscellaneous Billing
-  Public Safety Information Management Systems Update

## Budget Priority #3

Maximize Technology Investments





# Budget Priority #4

## Enhance Service Delivery

# Enhance Service Delivery



Permit  
Technician/Housing  
Admin  
1 FTE



Code  
Enforcement



Online  
Codification



Civil Rights  
Investigations  
Increase



# Potential Future Initiatives

General Fund



8 Positions

Traffic Engineer  
Planning Technician  
3 Firefighter/Paramedics  
Fire Prevention Bureau Staff  
Housing Inspector  
GIS Data Analyst  
2 Local Option Sales Tax (LOST) Funded  
Positions Moved to the General Fund (25%  
of costs)

# GF Expenditures: Community & Economic Development

FY 22 Annual Operating Budget (Recommended)				Summary of General Fund Expenditures			
Expenditure Category	Department	% of Total Expenditures	Personnel	Operating Expenditures	Capital Outlay	Transfer Out	Total Expenditures
Community & Economic Development							
	Building	4.3%	1,047,176	97,748	18,100	44,812	1,207,836
	Planning	2.6%	674,449	54,095	3,640	3,068	735,252
Community & Economic Development Total		6.9%	1,721,625	151,843	21,740	47,880	1,943,088

# Building

## New Initiatives

### Rental Housing Software

Department 530 - Building

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	889,946	736,500	786,500	786,500	50,000	6.8%
Expenses	796,431	1,006,868	1,268,271	1,207,836	200,968	20.0%

👤👤 Full-Time Staff: 9 + 1 Permit Tech/Housing Admin  
1 New Housing Inspector NOT RECOMMENDED

Code Enforcement currently budgeted in Building

# Planning

## New Initiatives

### Uptown/Plaza Planning Activities

Department 540 - Planning

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	7,906	11,000	11,000	11,000	-	0.0%
Expenses	678,055	717,529	808,151	735,252	17,723	2.5%

 Full-Time Staff: 5

1 New Planning Technician NOT RECOMMENDED

# GF Expenditures: Culture & Recreation

FY 22 Annual Operating Budget (Recommended)				Summary of General Fund Expenditures			
Expenditure Category	Department	% of Total Expenditures	Personnel	Operating Expenditures	Capital Outlay	Transfer Out	Total Expenditures
Culture & Recreation							
	Arts Council	0.1%	-	13,851	1,200	-	15,051
	Cemetery	0.2%	-	56,350	1,200	-	57,550
	Library	8.3%	1,552,253	466,891	270,954	50,000	2,340,098
	Parks	8.3%	1,881,346	351,996	8,508	108,483	2,350,333
	Pool	1.0%	171,808	71,428	-	33,060	276,296
	Recreation	1.6%	263,260	167,707	13,594	1,000	445,561
Culture & Recreation Total		19.4%	3,868,667	1,128,223	295,456	192,543	5,484,889

# Parks

## Department 430 - Parks

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	107,767	164,535	147,135	147,135	(17,400)	-10.6%
Expenses	2,012,236	2,234,060	2,339,803	2,350,333	116,273	5.2%

 Full-Time Staff: 17



# Pool

## New Initiatives

Planning to be open in FY 22

### Department 470 - Pool

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	45,399	128,852	122,911	122,911	(5,941)	-4.6%
Expenses	197,476	278,122	284,800	276,296	(1,826)	-0.7%

 Full-Time Staff: 0 (Part-Time Staff)

# Recreation

## New Initiatives YMCA Programming

Department 440 - Recreation

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	77,483	194,533	181,519	181,519	(13,014)	-6.7%
Expenses	267,842	389,607	478,876	445,561	55,954	14.4%

 Full-Time Staff: 2

1 New Part-Time Recreation Programmer

# Library

## New Initiatives

### FY 22 New Library Facility

Department 410 - Library

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	346,773	299,237	279,737	285,487	(13,750)	-4.6%
Expenses	2,065,605	2,269,668	2,355,387	2,340,098	70,430	3.1%

 Full-Time Staff: = 13

Additional Part-Time staff for the Book Mobile NOT RECOMMENDED

# GF Expenditures: General Government

FY 22 Annual Operating Budget (Recommended)				Summary of General Fund Expenditures			
Expenditure Category	Department	% of Total Expenditures	Personnel	Operating Expenditures	Capital Outlay	Transfer Out	Total Expenditures
General Government							
	City Clerk	0.5%	51,740	78,735	293	-	130,768
	City Hall & General Buildings	1.2%	-	327,935	20,984	4,464	353,383
	City Manager	2.8%	694,993	80,410	12,312	4,959	792,674
	Civil Rights	0.1%	-	39,500	-	-	39,500
	Civil Service	0.0%	-	7,030	-	-	7,030
	Communications	0.9%	94,382	161,764	714	-	256,860
	Election	0.1%	-	30,000	-	-	30,000
	Finance	5.7%	405,273	179,710	15,419	1,002,700	1,603,102
	Information Technology	1.4%	345,094	18,921	17,297	1,680	382,992
	Legal	1.0%	102,879	187,633	278	-	290,790
	Legislative	2.9%	45,698	824,898	1,806	3,733	876,135
General Government Total		16.6%	1,740,059	1,866,536	69,103	1,017,536	4,693,234

# City Clerk

## New Initiatives

### Online Codification

Department 625 - City Clerk

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	35,201	31,220	35,144	35,144	3,924	12.6%
Expenses	86,396	97,321	130,509	130,768	33,447	34.4%

  Full-Time Staff: 1

# City Hall & General Bldg

## Department 650 - City Hall & General Buildings

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	13,319	40,760	42,781	42,781	2,021	5.0%
Expenses	297,231	333,857	353,383	353,383	19,526	5.8%

 Full-Time Staff: 0



# City Manager

## New Initiatives

HR Growth & Development Training  
Part-Time Events Coordinator Hours Increase

Department 615 - City Manager

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Expenses	498,877	647,392	833,784	792,674	145,282	22.4%

  Full-Time Staff: 8

1 New GIS Data Analyst NOT RECOMMENDED

FY 20 New Position Reallocation: GIS Data Analyst

# Civil Rights

## New Initiatives

Investigations budget increase

Department 690 - Civil Rights

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Expenses	23,135	24,500	39,500	39,500	15,000	61.2%

 Full-Time Staff: 0

# Communications

## New Initiatives

### Biennial Community Survey

Department 665 - Communications

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Expenses	184,244	236,218	259,386	256,860	20,642	8.7%


  Full-Time Staff: 1

## New Initiatives

### E-Miscellaneous Billing

Department 620 - Finance

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	22,699,548	23,752,810	24,711,756	24,805,727	1,052,917	4.4%
Expenses	1,764,690	527,624	599,661	1,603,102	1,075,478	203.8%



 Full-Time Staff: 6.5 + 1.5 = 8  
 1.5 New Staff: 1 Procurement Coordinator, 1 PT Receptionist

FY 22: Payroll Manager Retiring (mid-year)

# Information Technology

## New Initiatives

System Process Improvements

Department 695 - Information Technology

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	20	-	-	-	-	-
Expenses	249,361	277,476	380,057	382,992	105,516	38.0%

👤👤 Full-Time Staff: 4 + 1 New IT Applications Specialist

# Legal

## Department 640 - Legal

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Expenses	287,955	228,469	274,357	290,790	62,321	27.3%

👤 Full-Time Staff: 1 (In-House Attorney)

# Legislative

## New Initiatives

### Department 610 - Legislative

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Expenses	688,847	859,167	806,135	806,135	(53,032)	-6.2%

 Part-Time Staff: 7

# GF Expenditures: Public Safety

FY 22 Annual Operating Budget (Recommended)				Summary of General Fund Expenditures			
Expenditure Category	Department	% of Total Expenditures	Personnel	Operating Expenditures	Capital Outlay	Transfer Out	Total Expenditures
Public Safety							
	Animal Control	0.1%	-	41,000	-	-	41,000
	Canine Unit	0.1%	-	19,043	-	-	19,043
	Communications Center	3.5%	892,248	85,019	1,910	13,119	992,296
	Fire	20.8%	5,208,362	411,497	29,141	225,698	5,874,698
	Police	29.0%	6,622,680	984,009	323,477	277,132	8,207,298
Public Safety Total		53.5%	12,723,290	1,540,568	354,528	515,949	15,134,335



# Communications Center

## New Initiatives

Maintain coverage ratios during high volume hours  
Public Safety Management Information System

### Department 120 - Communications Center

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	127,597	35,403	31,315	31,315	(4,088)	-11.5%
Expenses	775,279	927,771	972,712	992,296	64,525	7.0%

 Full-Time Staff: 10

# Fire

## New Initiatives

New Headquarters fire station

Public Safety Management Information System

Department 150 - Fire

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	85,219	90,427	61,240	61,240	(29,187)	-32.3%
Expenses	4,995,377	6,082,793	6,220,377	5,874,698	(208,095)	-3.4%

 Full-Time Staff: 42

4 New Staff Requested, NOT RECOMMENDED: 3 Firefighters,  
1 Fire Prevention Bureau Staff

FY 21: New Battalion Fire Chief Command Structure

# Police

## New Initiatives

Mental Health Liaisons

Public Safety Management Information System

Department 110 - Police

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	358,901	339,182	348,440	348,440	9,258	2.7%
Expenses	6,887,922	7,834,405	7,800,182	8,207,298	372,893	4.8%

 Full-Time Staff: 52

FY 21: Reallocate GIS Data Analyst position to City Manager

# GF Expenditures: Public Works

FY 22 Annual Operating Budget (Recommended)				Summary of General Fund Expenditures			
Expenditure Category	Department	% of Total Expenditures	Personnel	Operating Expenditures	Capital Outlay	Transfer Out	Total Expenditures
Public Works							
	Engineering	2.1%	466,250	67,860	18,284	53,592	605,986
	Street Lighting	1.3%	-	355,200	-	-	355,200
	Traffic	0.2%	-	63,552	-	-	63,552
Public Works Total		3.6%	466,250	486,612	18,284	53,592	1,024,738

# Engineering

## Continued Initiatives

Pavement Condition Index (PCI)  
Sewer Capacity Study

### Department 260 - Engineering

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	37,846	21,350	21,350	21,350	-	0.0%
Expenses	673,148	756,519	1,097,058	605,986	(150,533)	-19.9%

👤👤 Full-Time Staff: 8 + 2 New Staff, 1 Right-of-Way Technician and 1 Environmental Specialist

1 New Staff Requested, NOT RECOMMENDED: Traffic Engineer

# Street Lighting

## New Initiatives

Increased Lighting Expenses

Department 230 - Street Lighting

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	6,020	-	-	-	-	
Expenses	315,643	342,000	355,200	355,200	13,200	3.9%

  Full-Time Staff: 0

# Asset Replacement

## Growth in Fund Balance Needed

Annual Operating Budget				105 - Equip. Res.		
Budget Summary	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
Beginning Balance	2,713,571	3,275,273	4,113,874	4,113,874	4,380,831	4,380,831
Revenues	72,652	62,673	70,000	20,000	14,000	14,000
Transfers In	1,104,079	1,327,500	827,500	827,500	827,500	827,500
<b>Total Revenues</b>	<b>1,176,731</b>	<b>1,390,173</b>	<b>897,500</b>	<b>847,500</b>	<b>841,500</b>	<b>841,500</b>
Expenditures	615,029	551,571	769,423	580,543	2,073,071	1,773,071
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>615,029</b>	<b>551,571</b>	<b>769,423</b>	<b>580,543</b>	<b>2,073,071</b>	<b>1,773,071</b>
<b>Ending Balance</b>	<b>3,275,273</b>	<b>4,113,874</b>	<b>4,241,951</b>	<b>4,380,831</b>	<b>3,149,260</b>	<b>3,449,260</b>
Ending Balance/Expenditures	532.5%	745.8%	551.3%	754.6%	151.9%	194.5%
Current Year Cash Added/Use	561,702	838,601	128,077	266,957	(1,231,571)	(931,571)

# General Fund Reserve

## Exceeding 35% Fund Balance Threshold

Annual Operating Budget

101 - General

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Revenues	16,739,243	18,891,414	19,372,660	20,436,057	20,126,759	20,155,902
Transfers In	5,983,249	6,002,248	6,521,789	6,439,789	6,704,804	6,774,382
<b>Total Revenues</b>	<b>22,722,492</b>	<b>24,893,663</b>	<b>25,894,449</b>	<b>26,875,846</b>	<b>26,831,563</b>	<b>26,930,284</b>
Expenditures	21,407,691	21,898,514	25,486,445	24,330,158	27,063,315	26,452,784
Transfers Out	1,081,255	2,043,109	827,500	827,500	827,500	1,827,500
<b>Total Expenditures</b>	<b>22,488,946</b>	<b>23,941,623</b>	<b>26,313,945</b>	<b>25,157,658</b>	<b>27,890,815</b>	<b>28,280,284</b>
<b>Ending Balance</b>	<b>8,157,422</b>	<b>9,109,462</b>	<b>8,689,966</b>	<b>10,827,650</b>	<b>9,768,398</b>	<b>9,477,650</b>
(End Bal + (.35 Trans In))/Exp	47.9%	51.2%	43.1%	53.8%	44.8%	44.8%
Current Year Cash Added/Used	233,546	952,040	(419,496)	1,718,188	(1,059,252)	(1,350,000)



# FY 21 Initiatives Completed

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- Begin the FY 21-23 Strategic Plan
- Pavement Condition Index Valuation
- Recreation Software
- Conducting Compensation Study
- Uptown Master Plan
- Executime (Payroll automation)
- Agenda Management
- Growth Management Planning
- New Fire Station - coming soon!
- COVID-19 Management
- Derecho Response








# FY 22 Initiatives

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- Revamp Compensation System
- HR Growth & Development Training
- New Library Project
- New Public Services Facility
- Urban Forest Reforestation
- Code Enforcement Assessment
- Joint Planning Efforts – Tower Terrace
- Public Safety Information Mgt System
- Derecho FEMA Reimbursement
- Parks & Rec & YMCA Shared Programming

# Proprietary Funds

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-  Water Department
-  City Communications
-  Road Use
-  Sanitary Sewer
-  Solid Waste
-  Stormwater Management
-  Urban Forest Utility

# Marion Water Approved FY22 Budget

## RESOLUTION 21-01

### RESOLUTION FOR THE ADOPTION OF FY22 (2021-2022) BUDGET FOR THE MARION MUNICIPAL WATER DEPARTMENT, MARION, IA

BE IT RESOLVED by the Board of Trustees of the Marion Municipal Water Department that they have hereby anticipated the following receipts and expenditures for the fiscal year 2021-2022.

	Account	Anticipated Receipts	PROPOSED
795	8000	Water Sales	\$4,325,000
	8020	Labor	\$65,000
	8030	Miscellaneous Receipts	\$60,000
	8040	Taps	\$45,000
799	8055	Hwy 13 Connection Fee	\$10,000
	8060	Lease Fees	\$15,250
	8061	Rental Fee	\$7,200
	8062	Sewer/Garbage Billing Fee	\$145,000
	8064	Reimbursements & (BAB)	\$100,000
	8065	Material Sales	\$100,000
	8066	Interest Earned	\$85,000
	8067	Sales Tax	\$65,000
	8068	Water Excise Tax	\$300,000
		Transfer from Reserves	\$1,799,895
		<b>TOTAL =</b>	<b>\$7,122,345</b>
	Account	Anticipated Disbursements	PROPOSED
	701	Plant Operations	\$871,595
	751/756	Distribution Expense	\$800,845
	781	Accounting and Collecting	\$849,450
	791	Adminstration Expense	\$136,135
	792	Capital Projects & Equipment	\$3,802,000
	799-2470	Reimbursements (FH)	\$100,000
	799-5000	Sales Tax	\$85,000
	799-5100	Water Excise Tax	\$300,000
	799-7001-7003	Debt Service	\$177,320
		<b>TOTAL =</b>	<b>\$7,122,345</b>

# Marion Water Department



Proposed water rate increase  
between **5%-8%** to paydown

- SRF Loan,
- Alliant rate increases and
- Construction of \$2.5  
Million Iron Removal  
Plant for Well #8 on 31<sup>st</sup>  
Street

# FY 22 Capital Projects Marion Water Department



\$2.5 M. Iron Removal Plant Well #8

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\$700,000 7<sup>th</sup> Avenue WM Relay

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\$350,000 3<sup>rd</sup> Ave WM Relay 22<sup>nd</sup>-  
31<sup>st</sup> Street

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\$185,000 Tower Terrace Road  
WM Install

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\$125,000 Staff WM Relay  
around town

# City Communications

## Department 270 - Public Services

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	43,165	18,000	16,500	16,500	(1,500)	-8.3%
Expenses	1,594	166,420	91,420	92,500	(73,920)	-44.4%

  Full-Time Staff: 0



# City Communications Fund

## Annual Operating Budget

## 630 - City Comm

Budget Summary	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
Beginning Balance	425,092	519,139	560,709	560,709	580,459	580,459
Revenues	104,959	43,165	18,000	21,150	16,500	16,500
Transfers In	-	-	-	-	-	-
<b>Total Revenues</b>	<b>104,959</b>	<b>43,165</b>	<b>18,000</b>	<b>21,150</b>	<b>16,500</b>	<b>16,500</b>
Expenditures	10,911	1,594	166,420	1,400	91,420	92,500
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>10,911</b>	<b>1,594</b>	<b>166,420</b>	<b>1,400</b>	<b>91,420</b>	<b>92,500</b>
<b>Ending Balance</b>	<b>519,139</b>	<b>560,709</b>	<b>412,289</b>	<b>580,459</b>	<b>505,539</b>	<b>504,459</b>
Ending Balance/Expenditures	4757.9%	35170.7%	247.7%	41461.4%	553.0%	545.4%
Current Year Cash Added/Used	94,047	41,570	(148,420)	19,750	(74,920)	(76,000)

# Road Use

## New Initiatives

New Public Services Facility  
Fleet Replacement

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	4,892,415	4,917,028	4,917,028	5,149,166	232,138	4.7%
Expenses	4,701,044	8,082,903	7,928,741	9,403,371	1,320,468	16.3%

👤👤 Full-Time Staff: 29 + 1 New Staff Equipment Operator

# Road Use Fund

Annual Operating Budget				110 - Road Use		
Budget Summary	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
Beginning Balance	5,780,610	6,927,444	7,118,814	7,118,814	6,487,483	6,487,483
Revenues	4,912,029	4,887,415	4,912,028	4,519,066	4,912,028	4,912,028
Transfers In	5,000	5,000	5,000	5,000	5,000	237,138
Total Revenues	4,917,029	4,892,415	4,917,028	4,524,066	4,917,028	5,149,166
Expenditures	3,375,195	3,498,652	5,252,078	4,418,112	4,961,456	4,966,086
Transfers Out	395,000	1,202,393	2,830,825	737,285	2,967,285	4,437,285
Total Expenditures	3,770,195	4,701,044	8,082,903	5,155,397	7,928,741	9,403,371
<b>Ending Balance</b>	<b>6,927,444</b>	<b>7,118,814</b>	<b>3,952,939</b>	<b>6,487,483</b>	<b>3,475,770</b>	<b>2,233,278</b>
Ending Balance/Expenditures	205.2%	203.5%	75.3%	146.8%	70.1%	45.0%
Current Year Cash Added/Use	1,146,834	191,370	(3,165,875)	(631,331)	(3,011,713)	(4,254,205)

# Road Use Replacement

## Fund 111 - Road Use Replacement

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	385,739	2,415,204	4,305,000	4,305,000	1,889,796	78.2%
Expenses	-	4,425,000	4,425,000	4,462,000	37,000	0.8%

# Road Use Replacement Fund

Budget Summary	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
Beginning Balance	2,373,859	2,759,739	3,145,478	3,145,478	3,116,478	3,116,478
Revenues	65,880	65,739	60,204	11,000	3,955,000	3,955,000
Transfers In	320,000	320,000	2,355,000	320,000	350,000	350,000
<b>Total Revenues</b>	<b>385,880</b>	<b>385,739</b>	<b>2,415,204</b>	<b>331,000</b>	<b>4,305,000</b>	<b>4,305,000</b>
Expenditures	-	-	4,425,000	360,000	4,425,000	4,462,000
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>4,425,000</b>	<b>360,000</b>	<b>4,425,000</b>	<b>4,462,000</b>
<b>Ending Balance</b>	<b>2,759,739</b>	<b>3,145,478</b>	<b>1,135,682</b>	<b>3,116,478</b>	<b>2,996,478</b>	<b>2,959,478</b>
Ending Balance/Expenditures			25.7%		67.7%	66.3%
Current Year Cash Added/Used	385,880	385,739	(2,009,796)	(29,000)	(120,000)	(157,000)

# Sanitary Sewer

## New Initiatives

Proposed rate increase on variable rate of 39¢ (currently \$4.10 per 100 c.f.)

### Fund 610 - Sanitary Sewer

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	7,405,521	6,047,100	8,712,444	6,166,200	119,100	2.0%
Expenses	5,677,345	6,847,100	6,312,958	8,066,877	1,219,777	17.8%

 Full-Time Staff: 5

Expected increase in CR Wastewater treatment fees of \$1.7M

# Sanitary Sewer Fund

## Annual Operating Budget

## 610 - Sanitary Sewer

Budget Summary	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
Beginning Balance	472,643	356,458	2,084,633	2,084,633	2,421,454	2,421,454
Revenues	4,001,072	7,405,521	6,047,100	6,230,000	8,712,444	6,166,200
Transfers In	-	-	-	-	-	-
<b>Total Revenues</b>	<b>4,001,072</b>	<b>7,405,521</b>	<b>6,047,100</b>	<b>6,230,000</b>	<b>8,712,444</b>	<b>6,166,200</b>
Expenditures	3,903,258	5,419,649	6,527,885	5,647,034	6,066,813	7,820,732
Transfers Out	214,000	257,696	319,215	246,145	246,145	246,145
<b>Total Expenditures</b>	<b>4,117,258</b>	<b>5,677,345</b>	<b>6,847,100</b>	<b>5,893,179</b>	<b>6,312,958</b>	<b>8,066,877</b>
<b>Ending Balance</b>	<b>356,458</b>	<b>2,084,633</b>	<b>1,284,633</b>	<b>2,421,454</b>	<b>4,820,940</b>	<b>520,777</b>
Ending Balance/Expenditures	9.1%	38.5%	19.7%	42.9%	79.5%	6.7%
FB # Months of Expenses	1.0	4.4	2.3	4.9	9.2	0.8
Current Year Cash Added/Used	(116,186)	1,728,175	(800,000)	336,821	2,399,486	(1,900,677)



# Sanitary Sewer Replacement

## Fund 615 - Sanitary Sewer Replacement

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	698,598	399,520	369,520	669,520	270,000	67.6%
Expenses	389,439	1,062,000	2,472,000	2,472,000	1,410,000	132.8%

# Sanitary Sewer Replacement Fund

## Annual Operating Budget

## 615 - Sewer Replace

Budget Summary	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
Beginning Balance	2,835,089	3,221,323	3,530,482	3,530,482	3,476,002	3,476,002
Revenues	504,404	498,551	310,000	468,000	280,000	580,000
Transfers In	63,932	200,047	89,520	89,520	89,520	89,520
<b>Total Revenues</b>	<b>568,336</b>	<b>698,598</b>	<b>399,520</b>	<b>557,520</b>	<b>369,520</b>	<b>669,520</b>
Expenditures	182,102	346,559	970,000	520,000	2,380,000	2,380,000
Transfers Out	-	42,880	92,000	92,000	92,000	92,000
<b>Total Expenditures</b>	<b>182,102</b>	<b>389,439</b>	<b>1,062,000</b>	<b>612,000</b>	<b>2,472,000</b>	<b>2,472,000</b>
<b>Ending Balance</b>	<b>3,221,323</b>	<b>3,530,482</b>	<b>2,868,002</b>	<b>3,476,002</b>	<b>1,373,522</b>	<b>1,673,522</b>
Ending Balance/Expenditures	1769.0%	1018.7%	295.7%	668.5%	57.7%	70.3%
FB # Months of Expenses	212.3	108.8	32.4	68.2	6.7	8.1
Current Year Cash Added/Used	386,234	309,158	(662,480)	(54,480)	(2,102,480)	(1,802,480)

# Solid Waste

## New Initiatives

Increase collections rate by \$1.25  
 Fleet replacement  
 Waste Management Study

### Fund 670 - Solid Waste

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	5,109,540	2,895,842	5,446,370	2,972,370	76,528	2.6%
Expenses	3,190,700	3,695,540	3,559,817	3,722,482	26,942	0.7%

 Full-Time Staff: 8

# Solid Waste Fund

## Annual Operating Budget

## 670 - Solid Waste

Budget Summary	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
Beginning Balance	498,855	396,812	2,315,652	2,315,652	2,482,244	2,482,244
Revenues	2,036,588	5,069,688	2,855,990	2,903,145	5,446,370	2,972,370
Transfers In	39,852	39,852	39,852	39,852	-	-
<b>Total Revenues</b>	<b>2,076,440</b>	<b>5,109,540</b>	<b>2,895,842</b>	<b>2,942,997</b>	<b>5,446,370</b>	<b>2,972,370</b>
Expenditures	2,103,483	3,072,004	3,169,325	2,530,260	3,313,672	3,476,337
Transfers Out	75,000	118,696	526,215	246,145	246,145	246,145
<b>Total Expenditures</b>	<b>2,178,483</b>	<b>3,190,700</b>	<b>3,695,540</b>	<b>2,776,405</b>	<b>3,559,817</b>	<b>3,722,482</b>
<b>Ending Balance</b>	<b>396,812</b>	<b>2,315,652</b>	<b>1,515,954</b>	<b>2,482,244</b>	<b>4,368,797</b>	<b>1,732,132</b>
Ending Balance/Expenditures	18.9%	75.4%	47.8%	98.1%	131.8%	49.8%
FB # Months of Expenses	2.2	8.7	4.9	10.7	14.7	5.6
Current Year Cash Added/Used	(102,043)	1,918,840	(799,698)	166,592	1,886,553	(750,112)

# Solid Waste Replacement

## New Initiatives

Fleet replacement

Automated collections preparation

### Fund 675 - Solid Waste Replacement

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	231,908	40,000	3,210,000	3,210,000	3,170,000	7925.0%
Expenses	71,997	4,425,000	175,000	25,000	(4,400,000)	-99.4%

# Solid Waste Replacement Fund

Annual Operating Budget				675 - SW Replace		
Budget Summary	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
Beginning Balance	1,457,960	1,815,995	1,975,906	1,975,906	1,985,906	1,985,906
Revenues	358,034	231,908	40,000	10,000	3,210,000	3,210,000
Transfers In	-	-	-	-	-	-
<b>Total Revenues</b>	<b>358,034</b>	<b>231,908</b>	<b>40,000</b>	<b>10,000</b>	<b>3,210,000</b>	<b>3,210,000</b>
Expenditures	-	71,997	4,425,000	-	175,000	25,000
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>71,997</b>	<b>4,425,000</b>	<b>-</b>	<b>175,000</b>	<b>25,000</b>
<b>Ending Balance</b>	<b>1,815,995</b>	<b>1,975,906</b>	<b>(2,409,094)</b>	<b>1,985,906</b>	<b>5,020,906</b>	<b>5,170,906</b>
Ending Balance/Expenditures			-54.4%		2869.1%	20683.6%
Current Year Cash Added/Use	358,034	159,911	(4,385,000)	10,000	3,035,000	3,185,000

# Stormwater Management

## New Initiatives

\$500K Derecho Clean Up

New Position – Environmental Specialist

Fund 740 - Stormwater Management

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	1,157,220	1,615,000	1,628,000	1,149,000	(466,000)	-28.9%
Expenses	914,314	1,674,307	1,156,724	1,761,033	86,726	5.2%

 Full-Time Staff: 1 + 1 New Staff, Environmental Specialist

# Stormwater Management Fund

## Annual Operating Budget

## 740 - Stormwater

Budget Summary	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
Beginning Balance	1,318,653	1,291,428	1,534,333	1,534,333	1,200,271	1,200,271
Revenues	1,152,209	1,157,220	1,115,000	1,130,000	1,096,000	1,117,000
Transfers In	-	-	500,000	-	532,000	32,000
<b>Total Revenues</b>	<b>1,152,209</b>	<b>1,157,220</b>	<b>1,615,000</b>	<b>1,130,000</b>	<b>1,628,000</b>	<b>1,149,000</b>
Expenditures	913,853	648,733	1,536,807	1,326,562	1,081,724	1,186,033
Transfers Out	265,581	265,581	137,500	137,500	75,000	575,000
<b>Total Expenditures</b>	<b>1,179,434</b>	<b>914,314</b>	<b>1,674,307</b>	<b>1,464,062</b>	<b>1,156,724</b>	<b>1,761,033</b>
<b>Ending Balance</b>	<b>1,291,428</b>	<b>1,534,333</b>	<b>1,475,026</b>	<b>1,200,271</b>	<b>1,671,547</b>	<b>588,238</b>
Ending Balance/Expenditures	141.3%	236.5%	96.0%	90.5%	154.5%	49.6%
FB # Months of Expenses	13.1	20.1	10.6	9.8	17.3	4.0
Current Year Cash Added/Use	(27,225)	242,905	(59,307)	(334,062)	471,276	(612,033)



# Urban Forest Utility

## New Initiatives

Improve City's tree canopy

Shift from Emerald Ash Borer to Reforestation

### Fund 720 - Urban Forest Utility

	2020 Actual	2021	2022	2022	Chg from FY	% Chg from FY
	Amount	Amended	Requested	Recommended	21 Amended	21 Amended
Revenues	408,550	540,461	538,724	541,724	1,263	0.2%
Expenses	540,460	499,745	550,361	550,361	50,616	10.1%

 Full-Time Staff: 3

# Urban Forest Utility Fund

## Annual Operating Budget

## 720 - Urban Forest

Budget Summary	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
Beginning Balance	628,628	588,275	456,365	456,365	589,391	589,391
Revenues	401,861	408,550	540,461	538,400	538,724	541,724
Transfers In	-	-	-	-	-	-
<b>Total Revenues</b>	<b>401,861</b>	<b>408,550</b>	<b>540,461</b>	<b>538,400</b>	<b>538,724</b>	<b>541,724</b>
Expenditures	304,462	380,496	439,339	344,968	488,805	488,805
Transfers Out	137,752	159,964	60,406	60,406	61,556	61,556
<b>Total Expenditures</b>	<b>442,214</b>	<b>540,460</b>	<b>499,745</b>	<b>405,374</b>	<b>550,361</b>	<b>550,361</b>
<b>Ending Balance</b>	<b>588,275</b>	<b>456,365</b>	<b>497,081</b>	<b>589,391</b>	<b>577,754</b>	<b>580,754</b>
Ending Balance/Expenditures	193.2%	119.9%	113.1%	170.9%	118.2%	118.8%
FB # Months of Expenses	16.0	10.1	11.9	17.4	12.6	12.7
Current Year Cash Added/Used	(40,353)	(131,910)	40,716	133,026	(11,637)	(8,637)

# Urban Forest Utility Replacement

## Fund 725 - Urban Forest Replacement

	2020 Actual Amount	2021 Amended	2022 Requested	2022 Recommended	Chg from FY 21 Amended	% Chg from FY 21 Amended
Revenues	14,601	29,905	30,354	30,354	449	1.5%
Expenses	-	-	3,300	3,300	3,300	#DIV/0!

# Urban Forest Utility Replacement Fund

Annual Operating Budget				725 - UF Replace		
Budget Summary	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
Beginning Balance	14,012	28,420	43,021	43,021	-	-
Revenues	396	589	1,151	160	100	100
Transfers In	14,012	14,012	28,754	28,754	30,254	30,254
<b>Total Revenues</b>	<b>14,408</b>	<b>14,601</b>	<b>29,905</b>	<b>28,914</b>	<b>30,354</b>	<b>30,354</b>
Expenditures	-	-	-	-	3,300	3,300
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,300</b>	<b>3,300</b>
<b>Ending Balance</b>	<b>28,420</b>	<b>43,021</b>	<b>72,926</b>	<b>71,935</b>	<b>27,054</b>	<b>27,054</b>
Ending Balance/Expenditures						
Current Year Cash Added/Use	14,408	14,601	29,905	28,914	27,054	27,054

# FY 21 Proprietary Fund Initiatives

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New Public Services Facility

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Improve City's Tree Canopy

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Waste Management Study – Next  
Stage of Marion Waste  
Management

# Budget Threats

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State Legislature

Property Tax Limits

Backfill Re-appropriation



Derecho Reimbursement

# 2020 Derecho City Share Repayment

FY 22 budget  
to repay **46%**  
of estimated  
City share

<b>Derecho Cleanup Estimated Expenditures</b>		<b>43,245,000</b>
Budgeted Reimbursements		Total
FEMA	75.00%	32,433,750
State	10.00%	4,324,500
<b>Total</b>	<b>85.00%</b>	<b>36,758,250</b>
<b>Remaining (City Share)</b>	<b>15.00%</b>	<b>6,486,750</b>
<b>FY 22 Repayment of City Share</b>		
Road Use Fund		1,500,000
General Fund		1,000,000
Stormwater Management		500,000
<b>Projected FY 23 Balance</b>		<b>3,486,750</b>
<i>% Repaid</i>		<i>46.2%</i>

# Maximum Property Tax Hearing

Senate File 634



New 2019 law, establishes “maximum property taxes” threshold at 2%



Requires 2/3 vote of City Council to exceed 2%



2% on a flat levy rate in FY 21 is a **REDUCTION** of **\$734K** in taxes



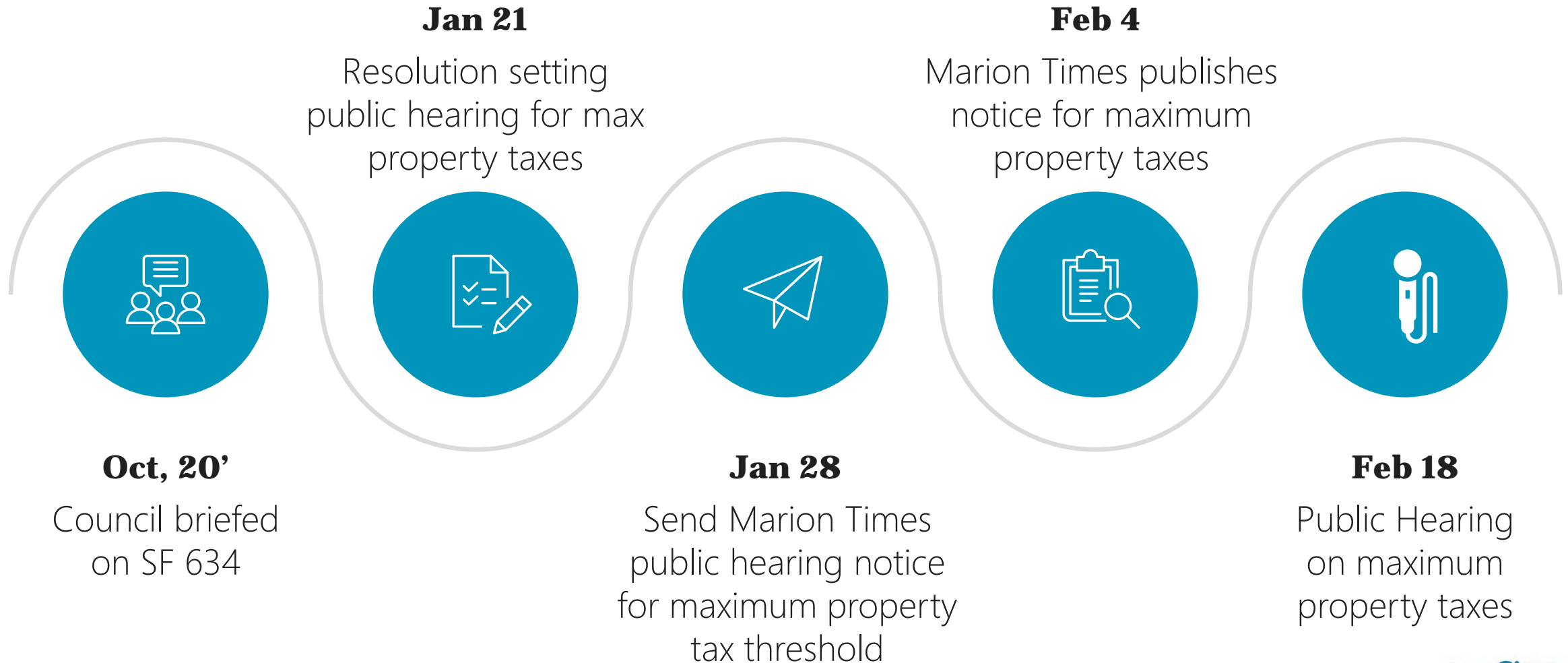
Notice of public hearing will be sent out before January 28<sup>th</sup>



The published notice establishes the **ceilings** for property tax levies



# Maximum Property Tax Hearing Timeline



# Maximum Property Tax Notice

Property Tax Levy Rate  
(14.29856)

<b>CITY NAME</b> Marion	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> Fiscal Year July 1, 2021 - June 30, 2022	<b>CITY CODE</b> 57-547
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The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Council will publish notice and hold a hearing on the proposed city budget.

City Web Site (if available):		City Telephone Number:			
Iowa Department of Management		Current Year Certified Property Tax	Budget Year Effective Property Tax	Budget Year Proposed Maximum Property Tax	Annual % CHG
		2020/2021	2021/2022**	2021/2022	
Regular Taxable Valuation	1	1,731,148,967	1,795,473,457	1,795,473,457	
<b>Tax Levies:</b>					
Regular General	2	\$14,022,307	\$14,022,307	\$14,543,335	
Contract for Use of Bridge	3	\$0	\$0		
Opr & Maint Publicly Owned Transit	4	\$466,555	\$466,555	\$470,990	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	5	\$0	\$0		
Opr & Maint of City-Owned Civic Center	6	\$233,705	\$233,705	\$242,389	
Planning a Sanitary Disposal Project	7	\$0	\$0		
Liability, Property & Self-Insurance Costs	8	\$232,767	\$232,767	\$310,591	
Support of Local Emer. Mgmt. Commission	9	\$0	\$0		
Emergency	10	\$0	\$0	\$150,000	
Police & Fire Retirement	11	\$0	\$0		
FICA & IPERS	12	\$0	\$0		
Other Employee Benefits	13	\$5,838,514	\$5,838,514	\$6,226,870	
<b>*Total 384.15A Maximum Tax Levy</b>	14	\$20,793,848	\$20,793,848	\$21,944,175	<b>5.53%</b>
<b>Calculated 384.15A Maximum Tax Rate</b>	15	\$12.01159	\$11.58126	\$12.22194	

# Budget Decision Point: Maximum Property Tax Notice

— Suggested publishing rate (14.60489)

<b>CITY NAME</b> Marion	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> Fiscal Year July 1, 2021 - June 30, 2022	<b>CITY CODE</b> 57-547
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The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Council will publish notice and hold a hearing on the proposed city budget.

City Web Site (if available):		City Telephone Number:			
Iowa Department of Management		<b>Current Year Certified Property Tax 2020/2021</b>	<b>Budget Year Effective Property Tax 2021/2022**</b>	<b>Budget Year Proposed Maximum Property Tax 2021/2022</b>	<b>Annual % CHG</b>
Regular Taxable Valuation	1	1,731,148,967	1,795,473,457	1,795,473,457	
<b>Tax Levies:</b>					
Regular General	2	\$14,022,307	\$14,022,307	\$14,543,335	
Contract for Use of Bridge	3	\$0	\$0		
Opr & Maint Publicly Owned Transit	4	\$466,555	\$466,555	\$470,990	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	5	\$0	\$0		
Opr & Maint of City-Owned Civic Center	6	\$233,705	\$233,705	\$242,389	
Planning a Sanitary Disposal Project	7	\$0	\$0		
Liability, Property & Self-Insurance Costs	8	\$232,767	\$232,767	\$310,591	
Support of Local Emer. Mgmt. Commission	9	\$0	\$0		
Emergency	10	\$0	\$0	\$450,000	+\$300K
Police & Fire Retirement	11	\$0	\$0		
FICA & IPERS	12	\$0	\$0		
Other Employee Benefits	13	\$5,838,514	\$5,838,514	\$6,476,870	+\$250K
<b>*Total 384.15A Maximum Tax Levy</b>	14	\$20,793,848	\$20,793,848	\$22,494,175	8.18%
<b>Calculated 384.15A Maximum Tax Rate</b>	15	\$12.01159	\$11.58126	\$12.52827	

# Budget Decision Point: Property Tax Levy

New Property  
Tax Revenue  
(General Fund)

**\$1.15M**

New Debt  
Service Revenue

**\$-77K**

Total Property  
Tax Revenue

**\$1.08M**

Levy	Rate	Taxes Levied	% Increase
Regular 8.10	8.10000	\$14,543,335	3.7%
Tort Liability	0.17299	\$310,591	33.4%
Transit	0.26232	\$470,990	1.0%
Civic Center	0.13500	\$242,389	3.7%
Library	0.04000	\$71,819	3.7%
Emergency	.08354	\$150,000	New
Employee Benefit	3.46809	\$6,226,870	6.7%
Debt Service	2.03662	\$3,938,051	-1.9%
<b>Regular Total</b>	<b>14.29856</b>	<b>\$25,954,045</b>	<b>4.3%</b>
Ag Land	3.00375	\$10,420	-.8%
<b>Total</b>		<b>\$25,964,465</b>	<b>4.3%</b>

# Budget Decision Points: General Fund Reserve

## Annual Operating Budget

## 101 - General

Budget Summary	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
Beginning Balance	7,923,876	8,157,422	9,109,462	9,109,462	10,827,650	10,827,650
Revenues	16,739,243	18,891,414	19,372,660	20,436,057	20,126,759	20,155,902
Transfers In	5,983,249	6,002,248	6,521,789	6,439,789	6,704,804	6,774,382
<b>Total Revenues</b>	<b>22,722,492</b>	<b>24,893,663</b>	<b>25,894,449</b>	<b>26,875,846</b>	<b>26,831,563</b>	<b>26,930,284</b>
Expenditures	21,407,691	21,898,514	25,486,445	24,330,158	27,063,315	26,452,784
Transfers Out	1,081,255	2,043,109	827,500	827,500	827,500	1,827,500
<b>Total Expenditures</b>	<b>22,488,946</b>	<b>23,941,623</b>	<b>26,313,945</b>	<b>25,157,658</b>	<b>27,890,815</b>	<b>28,280,284</b>
<b>Ending Balance</b>	<b>8,157,422</b>	<b>9,109,462</b>	<b>8,689,966</b>	<b>10,827,650</b>	<b>9,768,398</b>	<b>9,477,650</b>
(End Bal + (.35 Trans In))/Exp	47.9%	51.2%	43.1%	53.8%	44.8%	44.8%
Current Year Cash Added/Used	233,546	952,040	(419,496)	1,718,188	(1,059,252)	(1,350,000)

# Estimate Annual Impact to Residents

(Utility Rates and Property Taxes)

City of Marion Residential Utility Bill Statistics (Nov, 2020)

Residential Accounts	Solid Waste	Sanitary Sewer Replace	Sanitary Sewer	Stormwater	Urban Forest	Water	Water Excise Tax	Monthly Bill (based on avg consumption)	Bi-Monthly Bill (based on avg consumption)	Annual Bill (based on avg consumption)	Property Taxes (14.29856)	Total Proposed
FY 21 Fee Structure (monthly)	\$ 17.50	\$ 2.00	Flat: \$2.00 Variable: \$4.10/100 c.f.	Flat: \$3.50 Variable: \$1.67	\$ 3.00	Variable	6%				Based on \$168,700 Property	
<b>FY 21 Avg Residential Bill</b>	<b>\$ 17.50</b>	<b>\$ 2.00</b>	<b>\$ 27.79</b>	<b>\$ 5.17</b>	<b>\$ 3.00</b>	<b>\$ 24.33</b>	<b>\$ 1.46</b>	<b>\$ 81.25</b>	<b>\$ 162.51</b>	<b>\$ 975.03</b>	<b>\$ 1,321.00</b>	<b>2,296</b>
FY 22 Proposed Fee Structure (monthly)	\$ 18.75	\$ 3.00	Flat: \$2.00 Variable: \$4.39/100 c.f.	Flat: \$3.50 Variable: \$1.67	\$ 3.00	5%-8% increase (modeled at 8%)	6%					
<b>FY 22 Avg Residential Bill</b>	<b>\$ 18.75</b>	<b>\$ 3.00</b>	<b>\$ 29.74</b>	<b>\$ 5.17</b>	<b>\$ 3.00</b>	<b>\$ 26.28</b>	<b>\$ 1.58</b>	<b>\$ 87.51</b>	<b>\$ 175.02</b>	<b>\$ 1,050.14</b>	<b>\$ 1,361.00</b>	<b>2,411</b>
\$ Change	\$ 1.25	\$ 1.00	\$ 1.95	\$ -	\$ -	\$ 1.95	\$ 0.12	\$ 6.26	\$ 12.52	\$ 75.10	\$ 40.00	\$ 115.10
% Change	7.1%	50.0%	7.0%	0.0%	0.0%	8.0%	8.0%	7.7%	7.7%	7.7%	3.0%	5.0%

# Estimate Annual Impact to Residents

(Utility Rates and Property Taxes)

City of Marion Residential Utility Bill Statistics (Nov, 2020)

Residential Accounts	Solid Waste	Sanitary Sewer Replace	Sanitary Sewer	Stormwater	Urban Forest	Water	Water Excise Tax	Monthly Bill (Avg consumption)	Bi-Monthly Bill (Avg consumption)	Annual Bill (Avg consumption)	Property Taxes (14.29856)	Total Proposed
FY 21 Fee Structure (monthly)	\$ 17.50	\$ 2.00	Flat: \$2.00 Variable: \$4.10/100 c.f.	Flat: \$3.50 Variable: \$1.67	\$ 3.00	Variable	6%				Based on \$168,700 Property	
<b>FY 21 Avg Residenti</b>	<b>\$ 17.50</b>	<b>\$ 2.00</b>	<b>\$ 27.79</b>	<b>\$ 5.17</b>	<b>\$ 3.00</b>	<b>\$ 24.33</b>	<b>\$ 1.46</b>	<b>\$ 81.25</b>	<b>\$ 162.51</b>	<b>\$ 975.03</b>	<b>\$ 1,321.00</b>	<b>2,296</b>
FY 22 Proposed Fee Structure (monthly)	\$ 18.75	\$ 3.00	Flat: \$2.00 Variable: \$4.39/100 c.f.	Flat: \$3.50 Variable: \$1.67	\$ 3.00	5%-8% increase (modeled at 8%)	6%					
<b>FY 22 Avg Residenti</b>	<b>\$ 18.75</b>	<b>\$ 3.00</b>	<b>\$ 29.74</b>	<b>\$ 5.17</b>	<b>\$ 3.00</b>	<b>\$ 26.28</b>	<b>\$ 1.58</b>	<b>\$ 87.51</b>	<b>\$ 175.02</b>	<b>\$1,050.14</b>	<b>\$ 1,361.00</b>	<b>2,411</b>
<b>\$ Change</b>	<b>\$ 1.25</b>	<b>\$ 1.00</b>	<b>\$ 1.95</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1.95</b>	<b>\$ 0.12</b>	<b>\$ 6.26</b>	<b>\$ 12.52</b>	<b>\$ 75.10</b>	<b>\$ 40.00</b>	<b>\$ 115.10</b>
<b>% Change</b>	<b>7.1%</b>	<b>50.0%</b>	<b>7.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>8.0%</b>	<b>8.0%</b>	<b>7.7%</b>	<b>7.7%</b>	<b>7.7%</b>	<b>3.0%</b>	<b>5.0%</b>

# Budget Decision Points: Fee Increases

## Sanitary Sewer Revenue



FY 21  
**\$5.0M**

FY 22  
**\$5.8M**  
**+16.1%**

### Previous 7/1/19

Sewer Monthly Service Charge: \$2.00  
Sewer Variable per 100 c.f.: \$3.80  
Sanitary Sewer Service Charge: \$2.00

### Current 7/1/20

Sewer Monthly Service Charge: \$2.00  
Sewer Variable per 100 c.f.: \$4.10  
Hook-up Fees: \$2,000 each  
\$310K in new revenue (Annualized)

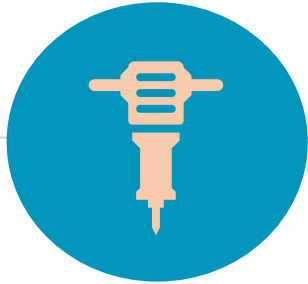
### Proposed FY 22

Sewer Monthly Service Charge: \$2.00  
Sewer Variable per 100 c.f.: \$4.39  
7% Increase  
Hook-up Fees: \$2,000 each  
\$310K in new revenue



# Budget Decision Points: Fee Increases

## Sanitary Sewer Replacement Revenue



FY 21  
**\$250K**

FY 22  
**\$550K**  
**+120%**

### Previous

7/1/19

Monthly Sanitary Sewer Replacement  
Service Charge: \$2.00

### Current

7/1/20

Monthly Sanitary Sewer Replacement  
Service Charge: \$2.00

### Proposed

FY 22

Monthly Sanitary Sewer Replacement  
Sanitary Sewer Service Charge: \$3.00

50% Increase (proposed to begin  
on 1/1/22)

# Budget Decision Points: Fee Increases

## Solid Waste Revenue



FY 21  
**\$2.5M**

FY 22  
**\$2.7M**  
**+7.7%**

**Previous**  
7/1/19

Monthly Rate: \$15.50

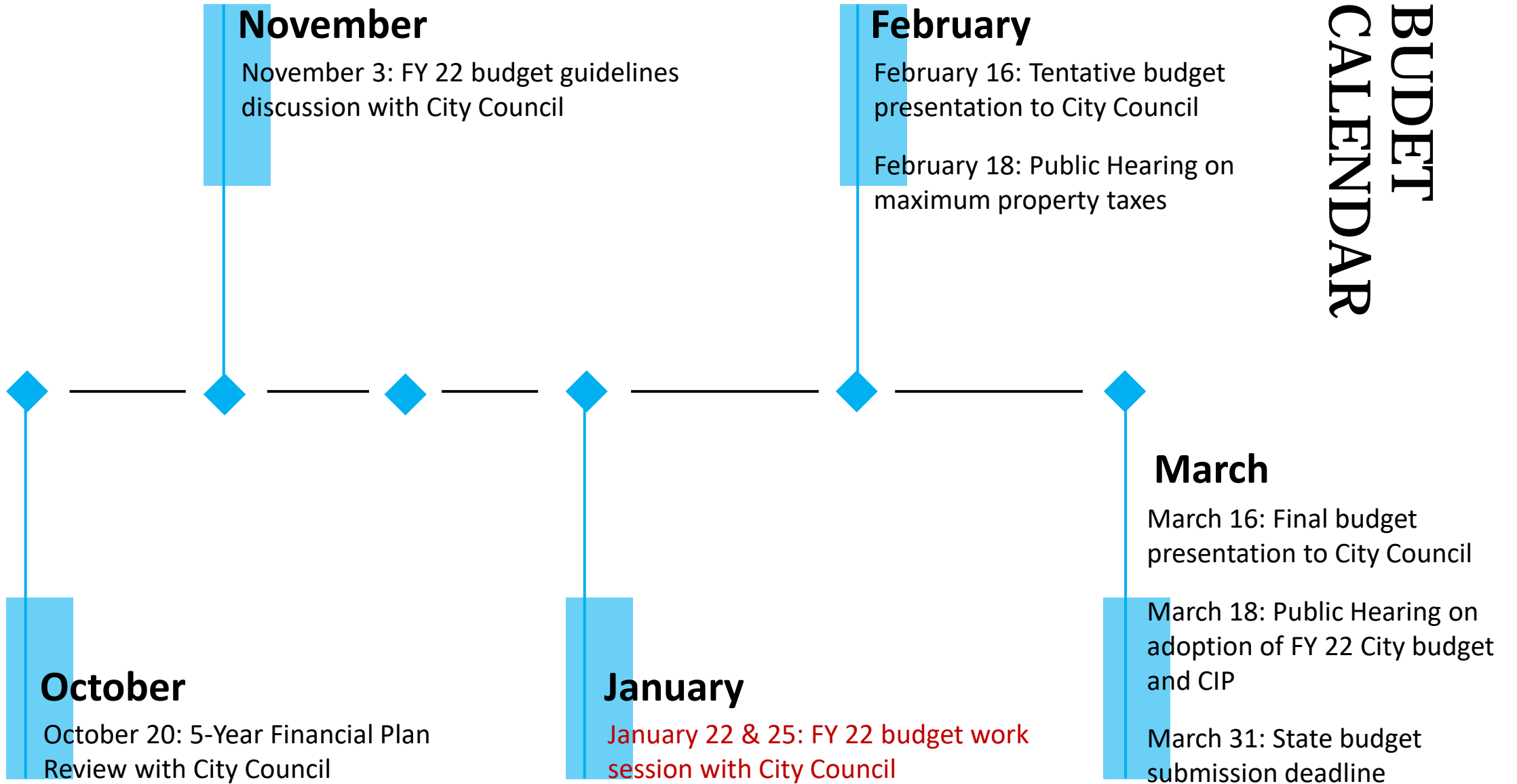
**Current**  
7/1/20

Monthly Rate: \$17.50

**Proposed**  
FY 22

Monthly Rate: \$18.75  
7% Increase

# BUDGET CALENDAR



ADDITIONAL  
DISCUSSION

QUESTIONS

