

BACKGROUND:

Staff is presenting a report to Council and the public on the state of City's finances. This report provides the following information:

1. A snapshot of the City's fund balances as of March 31, 2024, as well as the fiscal year-to-date change in fund balances.
2. A review of the Operating Funds revenue and expenses through the third quarter of the fiscal year (75% of the year as of March 31, 2024).
 - a. General Fund
 - b. Road Use Fund
 - c. Sanitary Sewer Fund
 - d. Solid Waste Fund
 - e. Urban Forest Fund
 - f. Stormwater Management Fund
3. An update on the FY 24 Capital Improvement Program as of March 31, 2024.

For the quarterly report, no quarter-end accruals are reported. Except at fiscal year-end when accruals are recorded in accordance with accounting standards, revenue is essentially reported when cash is received, and expenditures reported when cash payments are made. Many revenue and expenditure transactions do not occur at uniform times or at equal intervals throughout the year. Consequently, although transactions through the third quarter represent 75 percent of the fiscal year, not all line items will be at 75 percent as of the end of the quarter.

Making sense of the information presented herein requires consideration of the cash flow factors of major revenues and expenditures. For instance, while expenditure outflows for normal operations tend to be relatively even, the cash flow timing of capital expenditures and major revenues such as property taxes are not distributed evenly.

FINANCIAL SUMMARY:

The intent of this financial summary is to provide an understanding of the changes in fund balance.

Attached for review are the following summary schedules through the end of the quarter:

- Schedule of General Fund Revenues by Type
- Schedule of General Fund Expenditures by Program
- Schedule of General Fund Expenditures by Classification
- Schedule of Road Use Fund Revenues by Type
- Schedule of Road Use Fund Expenditures by Classification
- Schedule of Sanitary Sewer Revenues by Type
- Schedule of Sanitary Sewer Expenses by Classification
- Schedule of Solid Waste Revenues by Type
- Schedule of Solid Waste Expenses by Classification

- Schedule of Urban Forest Revenues by Type
- Schedule of Urban Forest Expenses by Classification
- Schedule of Stormwater Management Revenues by Type
- Schedule of Stormwater Management Expenses by Classification
- FY 2024 Capital Improvement Program

The City’s overall fund balance has increased \$12.16 million from the beginning of the fiscal year from \$90.11 million to \$102.3 million at March 31, 2024. The overall fund balance has decreased from the prior quarter of \$109.30. These fluctuations are a result of \$15 million bonded (Sanitary Sewer and Solid Waste Revenue Bonds) for the Public Services facility and the timing of property tax revenues. The overall \$12.16 million change is accounted for as follows:

Fund Type	Increase / (Decrease)
General Funds	(\$2,385,854)
Special Revenue Funds	\$2,287,809
Debt Service Funds	\$2,755,002
Capital Project Funds	(\$2,589,203)
Permanent Funds	\$5,220
Enterprise Funds (Sewer, Communications, Solid Waste, Urban Forest, Stormwater)	\$12,032,345
Internal Service Funds	\$57,451
Total	\$12,162,770

The remainder of the financial review will discuss the operating funds.

General Fund

As shown in the attached charts, General Fund revenues totaled \$18.29 million (62.38% of budget) at the end of the third fiscal quarter. These results reflect an incline in revenue from the prior year where revenues totaled \$16.53 million (57.58% of the year’s revenues). Increases over the prior year include interest earned, automated traffic enforcement fines, and the annual increase from the Employee Benefits Levy. Expenditures totaled \$21.97 million (70.16% of budget) as of March 31, 2024, an increase compared to the prior year of \$20.70 million (74.28% of the year’s expenditures). The largest increase is realized in salaries and benefits as union wage adjustments went into effect at July 1 and non-bargaining wage adjustments on October 1 as a result of the compensation study.

Revenues

Following is a discussion of the three largest General Fund revenue sources: property tax, transfers in, franchise fees. Together, these three revenues account for approximately 89% of the General Fund’s revenue budget. Also, notable this quarter, Use of Money and Property, Misc. Revenues, and Sale of Capital Assets.

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- **Property Tax:** The General Fund's largest revenue source, property tax, has \$9.45 million revenue recorded as of March 31, 2024 (57.56% of the \$16.42 million budget). This is following the prior year receipt pattern –three quarters revenues received in FY 2022-2023, the City had received 58.56% of the budgeted amount or \$9.61 million.
 - **Transfers In:** The second largest revenue source for the General Fund is transfers in. At the end of March 31, 2024, \$3.70 million was recorded whereas the prior year was \$3.16 million at this time. The largest increase is from the employee benefits levy. Recurring operational transfers are recorded at November 30 and May 31.
 - **Franchise Fees:** The City's collection of franchise fees on cable, electric, and gas account for the third largest source of revenue in the General Fund. Collections through the third quarter amounted to \$1.75 million or 76.69% of the budgeted total. Alliant Energy, the largest contributing utility, submits collections to the City of Marion quarterly. Mediacom and MidAmerican Energy also pay quarterly, whereas ImOn and Linn County REC pay monthly. The Gas/Electric Franchise Fee increase from 4% to 5% went into effect in late August. Overall franchise fee revenue is up \$20,432 in comparison to the prior year. Franchise Fee revenue varies based on weather conditions.
 - **Use of Money and Property:** Revenue at the end of the third quarter exceeds the budgeted amount by \$359K (\$699K received on a budget of \$521K). Marion earned an average rate of 5.44% (Budget assumption: 3.5%) in interest at Farmer's State Bank this quarter, accounting for most of the increase.
 - **Misc. Revenues:** Also, notable this quarter – an increase in Miscellaneous Revenues. The City is up \$622,582 from last year and trending 351% of budget. Of the \$766,521 in revenue, \$470K is attributed to Traffic Fines from Automated Traffic Enforcement (ATE) cameras. The Misc Revenue subcategory adds \$154K and includes items such as insurance claim reimbursements, contributions from the MPL Foundation, and patronage dividends from the Linn Co-op. Court Penalties/Fines Revenues from the Linn County Clerk of Court for citations adds \$55K and is down \$10K from the prior year of \$65K.
 - **Sale of Capital Assets:** \$221K in Sale of Capital Assets has been received so far this fiscal year for the trade-ins of vehicle and equipment that were up for replacement on the asset replacement schedule. At 850% of the budgeted amount of \$26K, this is an increase of \$186K from this time last fiscal year.

Expenditures

The General Fund's expenditures total \$21.97 million at March 31 (70.16% of the \$31.32 million budget). In comparison, the prior year expenditures totaled \$20.70 million (74.28% of the \$27.87 million budget) through the end of the second quarter.

Following is a discussion of General Fund Expenditures by type:

- **Salaries:** As a service organization, Salaries account for over 50% of General Fund expenditures. Considerations: Longevity is paid in November. Annual pay increases occur at July 1 for bargaining groups. Non-bargaining groups received a pay adjustment due to Compensation Study implementation at October 1. Part-time employees will receive an increase at April 1, 2024. Seasonal staff are hired over the summer for parks and recreation programs, the pool, and mowing. Due to the construction season, some departments (Engineering, Building) tend to realize overtime costs over the summer. Departments without these factors expect to be at 75% at the end of the third quarter. Overall, the General Fund is at \$11.53 million (71.80% of the \$16.06 million budget) in salaries as of March 31, 2024. Part-Time pay is currently at 61% and we expect that to pick up as we hire seasonal employees and transition to Spring/Summer. Overtime Pay is trending over at 82% of budget. Departments currently exceeding 75% of their overtime budgets include: Fire (143%), Engineering (90%), and Parks (95%).
- **Employee Benefits/Costs:** Employee Benefits and Costs are the second largest expenditure for the General Fund, accounting for over 20% of the total. Employee Benefits and costs include payroll taxes, worker's compensation, unemployment, retirement (IPERS, MFPRSI, ICMA), allowances (uniform, car, tool), education stipend, life insurance, and health insurance. Many of the costs in this category are driven by salary (taxes and retirement). At March 31, 2024 Employee Benefits and Costs were at \$4.72 million (71.20% of budget) as compared to the prior years' number \$4.27 million (75.65% of actual). Worker's Compensation continues to trend over budget at 233% (\$180,101) of budget of \$77,307. This is largely due to a single unexpected Chapter 411 claim.
- **Staff Development:** Staff Development expenses include tuition reimbursement, dues/memberships, subscriptions/education materials, training/conference registrations, travel expenditures, and health screenings. At March 31, 2024, expenditures totaled \$294,426 (51.48% of the \$571,873 budget). This number is up from the prior year which was \$266,469. The largest increase in this area comes from the Police Department (\$47,072 year to date compared to \$25,573 the prior year) driven by sending new officers to the Law Enforcement Academy and a professionalism and motivation training.

- **Repair/Maintenance/Utilities:** Repairs, Maintenance, and Utilities include Building & Equipment maintenance and repairs as well as utility expenditures. The third fiscal quarter is trending higher than the prior year in this category at \$656,356 (78.37% of \$837,550 budget) versus \$622,513 (74.22% of \$838,781 actual). Trending over 75% include Building Maintenance/Repairs (96%) and Vehicle Maintenance/Repairs (130%) – driven primarily by police (Water heater replacement, vehicle claims) and fire (engine repairs).
- **Contractual Services:** Contractual services is a broad category covering all contracts for service. Total expenditures in this category are trending on budget at 73.18%.
- **Commodities:** Commodities are consumable items such as fuel, postage, and office, janitorial, and medical supplies. At the end of the third quarter, Commodities were at 61.24% of budget (\$691,956 actual/\$1,129,940 budget). FY2022-2023 reflected commodities at \$612,780 (69.77% of total expenditure).
- **Capital Outlay:** Capital Outlay is used for purchases of Equipment, Furniture, Vehicles, and Library Materials as well as Software, and Hardware. Through March 31, Capital Outlays are at 55.10% of budget. Software is currently at 30% of its \$453,393 budget. \$300,000 of that budget is attributable to the Records Management System at the Police Department.
- **Transfers Out:** Transfers Out of the General Fund amounted to \$507,369 at the end of the second and third quarters – exactly 50% of the budgeted amount since these operating transfers are made twice in the fiscal year, the second and fourth quarters.

Special Revenue - Road Use Fund

As shown in the attached charts, Road Use Tax fund revenue totaled \$4.83 million (76.70% of budget) while expenditures totaled \$3.89 million (46.15% of budget) as of March 31, 2024. Salaries and Benefits are trending under budget (66.49%) as the Public Services Director position is vacant and the department works through a reorganization. Trending over budget in Contractual Services (99%) due to the interim Public Services Director contract, concrete crushing at Hanna Park and emergency repairs to the traffic signal at East Post Road and Highway 100 (insurance claim).

Enterprise - Sanitary Sewer Fund

As shown in the attached charts, Sanitary Sewer Fund revenues totaled \$5.78 million (80.65% of budget) while expenses totaled \$4.20 million (64.11% of budget) as of March 31, 2024. Revenues are trending above budget due to an increase in watering during the dry summer months. Excluding transfers out, expenses are at 69% of budget. The Public Services Facility financing is the main driver for transfers out being under budget. Overall, the contract with the Solid Waste Agency (at 70% of budget) and the department reorganization are the driving factors contributing to the expense trend.

Enterprise - Solid Waste Fund

As shown in the attached charts, Solid Waste revenues totaled \$2.53 million (77.20% of budget) while expenses totaled \$2.11 million (42.50% of budget) as of March 31, 2024. Excluding transfers out, the expenses are on trend at 74.7%. Transfers Out are trending below budget (10%) due to the timing of the replacement of the fleet.

Enterprise – Urban Forest Fund

As shown in the attached charts, Urban Forest revenues totaled \$644.40K (76.05% of budget) while expenses totaled \$536.87K (72.81% of budget) as of March 31, 2024. Urban Forest Utility Fee increased this fiscal year from \$3.00 to \$3.50, which is reflected in the \$89K increase in Charges for Services. Many lines are exceeding 75% of budget at March 31 (as expected). Repair/Maint./Utilities at 106% due to repairs to a 2021 John Deere 1585. Contractual Services exceeds 100% due to the grant administration contract and the billing contract with water (improperly budgeted in transfers). Capital Outlay is at 109% due to a mower purchase and the Reforestation Plan.

Enterprise – Stormwater Management Fund

As shown in the attached charts, Stormwater Management revenues totaled \$951K (66.18% of budget) while expenses totaled \$880K (54.80% of budget) as of March 31, 2024. As Stormwater billing shifted to Marion Water Department in the second quarter, we see revenue starting to level out in quarter 3 – \$933K prior YTD. The budget included a rate increase in anticipation of a Stormwater Revenue Bond for the Public Services Maintenance Facility. The bond has not moved forward as of yet nor has a rate increase. Salaries are trending over budget at 77% as a result of a payout.

Capital Improvement Program

As shown in the attached status report, actual Capital Improvement Program expenditures totaled 43% of the budget at March 31. When factoring in outstanding purchase order obligations through the end of the fiscal year, the total is 65% of budget. The difference from budget is accounted for in delays on projects that will be completed in FY 25, notably Alburnett Road Extension, Central Plaza, Public Services Facility, and the Solid Waste Fleet Acquisition.

FISCAL IMPACT

As of the end of the third quarter, the General Fund is in good health overall. Staff has prepared a budget amendment that will come forward in May to adjust functions for fluctuations that have occurred since budget adoption. Increased expenses are either carryovers from the prior year or will be offset by equipment reserves or revenues via interest revenue, ATE revenue, asset sales, and insurance proceeds.

Attachments:

1. Fund Balance by Fund
2. Schedule of General Fund Revenues by Type

3. Schedule of General Fund Expenditures by Program
4. Schedule of General Fund Expenditures by Classification
5. Schedule of Road Use Fund Revenues by Type
6. Schedule of Road Use Expenditures by Classification
7. Schedule of Sanitary Sewer Revenues by Type
8. Schedule of Sanitary Sewer Expenses by Classification
9. Schedule of Solid Waste Revenues by Type
10. Schedule of Solid Waste Expenses by Classification
11. Schedule of Urban Forest Revenues by Type
12. Schedule of Urban Forest Expenses by Classification
13. Schedule of Stormwater Management Revenues by Type
14. Schedule of Stormwater Management Expenses by Classification
15. FY 2024 Capital Improvement Program

**THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
FUND BALANCE - FISCAL YEAR CHANGE
THROUGH THE QUARTER ENDING MARCH 31, 2024**

FUND	FUND NAME	Balance 06/30/2023	Balance 09/30/2023	Balance 12/31/2023	Balance 03/31/2024	FY Change through 3/31/2024
101	GENERAL	12,660,902.72	6,804,724.01	13,628,321.70	8,976,138.45	(3,684,764.27)
105	EQUIPMENT RESERVE	2,542,985.10	3,791,831.94	4,097,520.85	3,716,050.17	1,173,065.07
107	TAX STABILIZATION	330,653.48	330,653.48	330,653.48	330,653.48	0.00
108	HOTEL/MOTEL	488,055.35	566,941.30	620,963.79	611,509.47	123,454.12
180	PENSION-SELF INS.	588,250.45	588,414.31	590,490.67	590,641.93	2,391.48
	SUBTOTAL - GENERAL FUNDS	16,610,847.10	12,082,565.04	19,267,950.49	14,224,993.50	(2,385,853.60)
110	ROAD USE TAX	8,675,382.29	9,082,317.04	9,403,324.62	9,620,352.22	944,969.93
111	ROAD USE REPLACEMENT	1,815,193.36	3,815,193.36	3,290,021.16	1,801,438.80	(13,754.56)
113	ROAD USE SINKING FUND	28,523.37	28,523.38	28,523.39	28,523.38	0.01
114	RU DEBT SERVICE RESERVE	748,416.67	748,416.67	767,268.59	767,268.59	18,851.92
130	SPECIAL REVENUE	281,783.95	603,222.22	748,952.02	1,066,077.38	784,293.43
133	FEDERAL FORFEITURE	89,816.24	89,816.24	45,072.13	43,422.13	(46,394.11)
134	STATE FORFEITURE	41,888.93	44,375.04	45,856.57	49,704.57	7,815.64
140	WINSLOW ROAD URA	12,051.81	12,051.81	12,355.38	12,355.38	303.57
141	COLLINS RD URA	592,629.33	672,025.56	816,689.64	1,077,225.05	484,595.72
142	WEST TOWER TERRACE URA	(0.00)	23,118.14	27,540.92	50,732.04	50,732.04
143	29TH AVE URA	44.07	76.89	88.54	123.70	79.63
144	HIGHWAY 13 N 1 URA	882.73	882.73	904.97	904.97	22.24
145	CENTRAL CORRIDOR URA	46,544.11	83,197.11	101,801.26	132,485.08	85,940.97
146	ECHO HILL ROAD URA	0.00	3,006.05	2,602.92	4,347.84	4,347.84
160	ECONOMIC DEVELOPMENT	62,817.41	62,817.41	10,747.41	28,822.41	(33,995.00)
	SUBTOTAL - SPECIAL REVENUE FUNDS	12,395,974.27	15,269,039.65	15,301,749.52	14,683,783.54	2,287,809.27
200	DEBT SERVICE	1,646,476.40	1,812,243.54	4,183,116.77	4,401,477.97	2,755,001.57
121	LOCAL OPTION SALES TAX	12,220,803.43	14,003,286.52	15,978,638.58	15,373,715.58	3,152,912.15
301	CAPITAL PROJECT	24,257,021.93	19,183,312.63	16,900,928.70	19,245,504.58	(5,011,517.35)
302	ECONOMIC DEV INFRASTRUCTURE	603,322.55	603,322.55	557,906.23	584,190.23	(19,132.32)
303	ARPA NEU FUNDING	4,941,530.15	4,411,530.15	4,316,107.45	4,161,958.00	(779,572.15)
310	PARK DEVELOPMENT	190,881.71	190,881.71	195,689.84	195,689.84	4,808.13
320	MAINTENANCE BOND FUND	538,609.07	550,653.68	571,189.01	575,987.84	37,378.77
325	SUBDIVISION DEV ESCROW	253,741.26	293,661.26	279,661.26	279,661.26	25,920.00
	SUBTOTAL - CAPITAL PROJECTS	43,005,910.10	39,236,648.50	38,800,121.07	40,416,707.33	(2,589,202.77)
510	CEMETERY PERP. CARE FUND	229,253.58	230,213.58	232,933.58	234,473.58	5,220.00
610	SANITARY SEWER	1,358,880.02	2,261,759.94	2,547,698.53	2,935,193.49	1,576,313.47
611	SANITARY SEWER CAPITAL PROJECTS	0.00	7,292,403.53	5,755,897.81	3,746,878.80	3,746,878.80
613	SANITARY SEWER SINKING FUND	14,261.69	14,261.69	14,246.15	14,183.99	(77.70)
615	SEWER REPLACEMENT	1,632,172.26	3,660,331.92	3,883,692.00	4,002,424.07	2,370,251.81
	SUBTOTAL - SANITARY SEWER FUNDS	3,005,313.97	13,228,757.08	12,201,534.49	10,698,680.35	7,693,366.38
630	CITY COMMUNICATIONS FUND	567,644.48	567,191.27	536,857.68	536,499.66	(31,144.82)
670	SOLID WASTE	3,116,027.94	3,177,982.77	3,380,952.07	3,543,970.42	427,942.48
671	SOLID WASTE CAPITAL PROJECTS	0.00	7,292,021.86	5,755,509.74	3,750,293.71	3,750,293.71
673	SOLID WASTE SINKING FUND	14,261.69	14,261.69	14,265.57	14,261.69	0.00
675	SOLID WASTE REPLACEMENT	2,232,080.54	2,233,710.97	2,284,190.97	2,285,664.35	53,583.81
	SUBTOTAL - SOLID WASTE FUNDS	5,362,370.17	12,717,977.29	11,434,918.35	9,594,190.17	4,231,820.00
720	URBAN FOREST UTILITY	1,069,587.70	1,078,839.45	1,118,012.78	1,177,116.52	107,528.82
725	URBAN FOREST REPLACEMENT	139,086.68	139,086.68	99,010.11	99,010.11	(40,076.57)
	SUBTOTAL - URBAN FOREST FUNDS	1,208,674.38	1,217,926.13	1,217,022.89	1,276,126.63	67,452.25
740	STORMWATER MANAGEMENT	1,780,561.56	1,720,364.81	1,725,532.34	1,851,412.55	70,850.99
112	EMPLOYEE BENEFITS	552,713.96	553,068.30	565,708.94	566,043.77	13,329.81
400	FLEET MAINTENANCE	0.00	(15,054.36)	(17,979.45)	(2,134.25)	(2,134.25)
820	HEALTH INSURANCE	3,640,106.92	3,622,442.24	3,746,350.38	3,686,362.19	46,255.27
825	WELLNESS PROGRAM	100,000.00	100,000.00	100,000.00	100,000.00	0.00
	SUBTOTAL - INTERNAL SERVICE FUNDS	4,292,820.88	4,260,456.18	4,394,079.87	4,350,271.71	57,450.83
	TOTAL	90,105,846.89	102,343,383.07	109,295,817.05	102,268,616.99	12,162,770.10

**THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
GENERAL FUND REVENUES BY TYPE (FUND 101 ONLY)
QUARTER ENDING MARCH 31, 2024**

Revenue Type	FY2023-2024			FY2022-2023			Q3 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 03/31/2024 (75% of FY)	Q3 Actual as a % of Adopted Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/2023 (75% of FY)	Q3 Actual as a % of Annual Revenue	
Property Taxes	16,422,652.00	9,453,543.53	57.56%	16,407,939.26	9,608,771.37	58.56%	(\$155,227.84)
Franchise Fees	2,278,200.00	1,747,172.77	76.69%	2,376,641.69	1,726,740.89	72.65%	\$20,431.88
Licenses and Permits	713,240.00	595,256.40	83.46%	756,735.58	445,062.78	58.81%	\$150,193.62
Use of Money and Property	520,759.00	699,013.96	134.23%	874,924.44	340,018.79	38.86%	\$358,995.17
Intergovernmental	821,480.00	533,704.90	64.97%	678,819.40	478,183.94	70.44%	\$55,520.96
Charges for Services	796,270.00	567,504.18	71.27%	876,201.85	594,732.00	67.88%	(\$27,227.82)
Misc. Revenues	218,110.00	766,520.56	351.44%	220,252.06	143,938.92	65.35%	\$622,581.64
Sale of Capital Assets	26,000.00	221,084.00	850.32%	60,630.43	35,130.43	57.94%	\$185,953.57
Transfers	7,518,126.00	3,702,740.50	49.25%	6,457,891.70	3,157,429.00	48.89%	\$545,311.50
Total Revenues	29,314,837.00	18,286,540.80	62.38%	28,710,036.41	16,530,008.12	57.58%	\$1,756,532.68

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
GENERAL FUND EXPENDITURES BY PROGRAM (FUND 101 ONLY)
QUARTER ENDING MARCH 31, 2024

Program	FY2023-2024			FY2022-2023			Q3 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 03/31/2024 (75% of FY)	Q3 Actual as a % of Adopted Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/2023 (75% of FY)	Q3 Actual as a % of Annual Revenue	
Police	8,846,245.00	6,458,339.80	73.01%	8,297,135.67	6,268,700.86	75.55%	\$189,638.94
Canine Unit	17,000.00	5,380.97	31.65%	36,060.74	33,673.19	93.38%	(\$28,292.22)
Comm Center	1,172,684.00	822,364.75	70.13%	984,952.88	789,702.12	80.18%	\$32,662.63
Fire	7,147,914.00	5,116,558.90	71.58%	6,245,869.86	4,580,130.14	73.33%	\$536,428.76
Animal Control	52,000.00	38,999.97	75.00%	52,114.96	38,484.97	73.85%	\$515.00
Engineering	726,542.00	457,537.21	62.97%	635,608.82	470,242.59	73.98%	(\$12,705.38)
Airport	150,400.00	80,527.41	53.54%	148,767.66	66,616.52	44.78%	\$13,910.89
Transit	488,007.00	354,607.50	72.66%	471,211.00	399,363.00	84.75%	(\$44,755.50)
Library	2,706,505.00	1,959,958.31	72.42%	2,403,010.97	1,798,903.57	74.86%	\$161,054.74
Parks	2,483,566.00	1,821,498.34	73.34%	2,591,390.04	1,962,946.51	75.75%	(\$141,448.17)
Recreation	508,287.00	324,533.10	63.85%	443,915.05	312,535.94	70.40%	\$11,997.16
Cemetery	84,775.00	34,636.00	40.86%	52,581.00	38,781.00	73.75%	(\$4,145.00)
Pool	274,389.00	163,267.26	59.50%	293,053.50	206,073.90	70.32%	(\$42,806.64)
Arts Council	10,369.00	9,370.19	90.37%	6,977.35	5,403.34	77.44%	\$3,966.85
Economic Development	194,500.00	115,786.50	59.53%	0.00	0.00	0.00%	\$115,786.50
Building	1,096,368.00	758,678.54	69.20%	1,016,685.49	758,892.79	74.64%	(\$214.25)
Planning	941,735.00	451,667.89	47.96%	666,814.39	542,050.79	81.29%	(\$90,382.90)
Legislative	133,722.00	80,485.17	60.19%	327,318.74	223,615.25	68.32%	(\$143,130.08)
City Manager	460,830.00	355,746.56	77.20%	397,476.15	298,228.22	75.03%	\$57,518.34
Finance	620,076.00	474,774.33	76.57%	673,762.80	410,566.51	60.94%	\$64,207.82
City Clerk	136,219.00	99,716.11	73.20%	131,267.21	90,180.89	68.70%	\$9,535.22
Election	50,000.00	29,002.88	58.01%	0.00	0.00	0.00%	\$29,002.88
Legal	403,635.00	273,556.99	67.77%	436,717.73	320,534.02	73.40%	(\$46,977.03)
City Hall & Gen. Buildings	450,611.00	320,689.74	71.17%	408,688.93	296,151.86	72.46%	\$24,537.88
Communications	285,351.00	237,561.56	83.25%	234,338.10	178,255.92	76.07%	\$59,305.64
Human Resources	311,838.00	210,046.91	67.36%	323,030.22	245,119.78	75.88%	(\$35,072.87)
Civil Service	9,040.00	5,388.56	59.61%	20,324.55	18,508.80	91.07%	(\$13,120.24)
Civil Rights	31,005.00	2,121.15	6.84%	21,686.09	795.79	3.67%	\$1,325.36
Information Technology	506,672.00	401,133.97	79.17%	445,012.44	342,886.33	77.05%	\$58,247.64
Transfers	1,014,737.00	507,368.50	50.00%	100,000.00	0.00	0.00%	\$507,368.50
Total	31,315,022.00	21,971,305.07	70.16%	27,865,772.34	20,697,344.60	74.28%	1,273,960.47

Notes (Do not print)
Expense Budget by Organization Report
Account Type: Expense
Report Detail: Summary
Budget Balances: Annual
Prior Year Balances: Year-to-Date
Organizations: All 101.xxx organizations
Account Classifications: All Expense Classifications

**THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
GENERAL FUND EXPENDITURES BY CLASSIFICATION (FUND 101 ONLY)
QUARTER ENDING MARCH 31, 2024**

Expenditure Classification	FY2023-2024			FY2022-2023			Q3 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 03/31/2024 (75% of FY)	Q3 Actual as a % of Adopted Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/2023 (75% of FY)	Q3 Actual as a % of Annual Revenue	
Salaries	16,059,158.00	11,531,066.54	71.80%	14,247,924.28	10,801,393.78	75.81%	729,672.76
Employee Benefits/Costs	6,628,566.00	4,719,226.60	71.20%	5,646,300.71	4,271,407.77	75.65%	447,818.83
Staff Development	571,873.00	294,425.56	51.48%	348,603.71	266,469.43	76.44%	27,956.13
Repair/Maint./Utilities	837,550.00	656,355.59	78.37%	838,781.22	622,513.02	74.22%	33,842.57
Contractual Services	4,289,885.00	3,139,269.94	73.18%	3,588,482.22	2,789,715.80	77.74%	349,554.14
Commodities	1,129,940.00	691,955.81	61.24%	878,226.71	612,780.06	69.77%	79,175.75
Capital Outlay	783,313.00	431,636.53	55.10%	1,161,853.00	883,586.24	76.05%	(451,949.71)
Transfers	1,014,737.00	507,368.50	50.00%	1,155,600.49	449,478.50	38.90%	57,890.00
Total Expenditures	31,315,022.00	21,971,305.07	70.16%	27,865,772.34	20,697,344.60	74.28%	1,273,960.47

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
ROAD USE REVENUE BY TYPE (FUND 110 ONLY)
QUARTER ENDING MARCH 31, 2024

Revenue Type	FY2023-2024		
	Amended Budget	Year-to-Date Actual through 03/31/2024 (75% of FY)	Q3 Actual as a % of Adopted Budget
Road Use Tax	5,399,550.00	4,256,539.00	78.83%
Local Grants/Contributions	0.00		0.00%
Misc. Revenues	0.00	124,695.10	0.00%
Transfers	899,119.00	449,559.50	50.00%
Total Revenues	6,298,669.00	4,830,793.60	76.70%

Prior Year Actual Annual Revenue	FY2022-2023	
	Prior YTD Actual through 03/31/2023 (75% of FY)	Q3 Actual as a % of Annual Revenue
5,715,683.76	4,093,650.49	71.62%
19,554.53	19,554.53	100.00%
24,219.81	19,468.81	80.38%
669,618.00	334,809.00	50.00%
6,429,076.10	4,467,482.83	69.49%

Q3 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
162,888.51
(19,554.53)
105,226.29
114,750.50
363,310.77

**THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
ROAD USE EXPENDITURES BY CLASSIFICATION (FUND 110 ONLY)
QUARTER ENDING MARCH 31, 2024**

Expenditure Classification	FY2023-2024			FY2022-2023			Q3 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 03/31/2024 (75% of FY)	Q3 Actual as a % of Adopted Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/2023 (75% of FY)	Q3 Actual as a % of Annual Revenue	
Salaries	2,178,572.00	1,448,591.14	66.49%	1,870,974.43	1,452,645.68	77.64%	(4,054.54)
Employee Benefits/Costs	908,294.00	601,294.18	66.20%	767,688.49	597,110.18	77.78%	4,184.00
Staff Development	23,380.00	2,604.67	11.14%	4,586.92	4,084.21	89.04%	(1,479.54)
Repair/Maint./Utilities	668,910.00	494,319.65	73.90%	564,705.19	444,168.39	78.65%	50,151.26
Contractual Services	225,811.00	224,304.68	99.33%	145,618.39	132,238.19	90.81%	92,066.49
Commodities	922,904.00	561,616.38	60.85%	908,503.74	849,812.34	93.54%	(288,195.96)
Capital Outlay	54,344.00	36,882.54	67.87%	32,988.04	32,988.04	100.00%	3,894.50
Transfers	3,437,285.00	516,210.43	15.02%	827,280.55	554,210.42	66.99%	(37,999.99)
Total Expenditures	8,419,500.00	3,885,823.67	46.15%	5,122,345.75	4,067,257.45	79.40%	(181,433.78)

**THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
 SANITARY SEWER REVENUES BY TYPE (FUND 610 ONLY)
 QUARTER ENDING MARCH 31, 2024**

Revenue Type	FY2023-2024		
	Amended Budget	Year-to-Date Actual through 03/31/2024 (75% of FY)	Q3 Actual as a % of Adopted Budget
Interest Earned	10,000.00	56,937.57	569.38%
Collections	7,100,000.00	5,689,992.96	80.14%
Hook Up Fees	50,000.00	25,786.29	51.57%
Misc. Revenues	1,300.00	2,811.39	216.26%
Total Revenues	7,161,300.00	5,775,528.21	80.65%

Prior Year Actual Annual Revenue	FY2022-2023	
	Prior YTD Actual through 03/31/2023 (75% of FY)	Q3 Actual as a % of Annual Revenue
53,465.93	19,452.50	36.38%
7,144,168.02	5,443,064.36	76.19%
3,866.44	2,830.84	73.22%
1,531.22	1,046.98	68.38%
7,203,031.61	5,466,394.68	75.89%

Q3 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
37,485.07
246,928.60
22,955.45
1,764.41
309,133.53

**THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
 SANITARY SEWER EXPENSES BY CLASSIFICATION (FUND 610 ONLY)
 QUARTER ENDING MARCH 31, 2024**

Expense Classification	FY2023-2024			FY2022-2023			Q3 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 03/31/2024 (75% of FY)	Q3 Actual as a % of Adopted Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/2023 (75% of FY)	Q3 Actual as a % of Annual Revenue	
Salaries	927,513.00	646,513.44	69.70%	808,676.79	621,703.53	76.88%	24,809.91
Employee Benefits/Costs	398,148.00	269,589.54	67.71%	333,592.99	255,065.70	76.46%	14,523.84
Staff Development	13,600.00	99.00	0.73%	667.69	505.40	75.69%	(406.40)
Repair/Maint./Utilities	109,300.00	42,797.53	39.16%	53,481.13	42,919.69	80.25%	(122.16)
Contractual Services	4,158,592.00	2,939,738.35	70.69%	4,410,444.19	3,131,153.17	70.99%	(191,414.82)
Commodities	96,910.00	47,743.34	49.27%	98,860.77	86,134.54	87.13%	(38,391.20)
Capital Outlay	0.00	6,556.18	#DIV/0!	45,008.30	45,008.30	100.00%	(38,452.12)
Transfers	846,145.00	246,177.36	29.09%	246,140.28	165,855.20	67.38%	80,322.16
Total Expenses	6,550,208.00	4,199,214.74	64.11%	5,996,872.14	4,348,345.53	72.51%	(149,130.79)

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
SOLID WASTE REVENUES BY TYPE (FUND 670 ONLY)
QUARTER ENDING MARCH 31, 2024

Revenue Type	FY2023-2024			FY2022-2023			Q3 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 03/31/2024 (75% of FY)	Q3 Actual as a % of Adopted Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/2023 (75% of FY)	Q3 Actual as a % of Annual Revenue	
Private Hauler Permits	2,000.00	950.00	47.50%	1,140.00	1,140.00	100.00%	(190.00)
Interest Earned	40,000.00	83,184.00	207.96%	117,745.84	44,829.16	38.07%	38,354.84
Collections	2,815,000.00	2,210,656.04	78.53%	2,957,378.04	2,177,196.83	73.62%	33,459.21
Special Curbside Collections	38,400.00	22,167.95	57.73%	30,095.00	20,065.00	66.67%	2,102.95
Recycled Material Revenue	14,400.00	14,319.51	99.44%	10,095.14	7,385.59	73.16%	6,933.92
Recycle Container Sales	12,000.00	5,018.50	41.82%	7,873.00	5,666.00	71.97%	(647.50)
Garbage Tag Sales	360,000.00	197,730.00	54.93%	224,520.00	181,615.00	80.89%	16,115.00
Misc. Revenues	1,000.00	306.80	30.68%	1,619.75	1,525.04	94.15%	(1,218.24)
Total Revenues	3,282,800.00	2,534,332.80	77.20%	3,350,466.77	2,439,422.62	72.81%	94,910.18

**THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
 SOLID WASTE EXPENSES BY CLASSIFICATION (FUND 670 ONLY)
 QUARTER ENDING MARCH 31, 2024**

Expense Classification	FY2023-2024			FY2019-2020			Q3 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 03/31/2024 (75% of FY)	Q3 Actual as a % of Adopted Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/2023 (75% of FY)	Q3 Actual as a % of Annual Revenue	
Salaries	1,015,456.00	773,014.79	76.12%	948,159.22	727,267.43	76.70%	45,747.36
Employee Benefits/Costs	454,627.00	335,377.08	73.77%	407,239.13	311,840.56	76.57%	23,536.52
Staff Development	5,500.00	99.00	1.80%	468.82	468.82	100.00%	(369.82)
Repair/Maint./Utilities	189,160.00	116,743.58	61.72%	144,817.14	115,265.42	79.59%	1,478.16
Contractual Services	623,636.00	532,898.03	85.45%	685,185.54	504,732.30	73.66%	28,165.73
Commodities	201,200.00	95,839.37	47.63%	97,155.80	74,647.57	76.83%	21,191.80
Capital Outlay	0.00	6,436.28	#DIV/0!	45,008.29	45,008.29	100.00%	(38,572.01)
Transfers	2,466,145.00	245,982.19	9.97%	533,961.55	309,765.20	58.01%	(63,783.01)
Total Expenses	4,955,724.00	2,106,390.32	42.50%	2,861,995.49	2,088,995.59	72.99%	17,394.73

**THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
 URBAN FOREST REVENUES BY TYPE (FUND 720 ONLY)
 QUARTER ENDING MARCH 31, 2024**

Revenue Type	FY2023-2024		
	Amended Budget	Year-to-Date Actual through 03/31/2024 (75% of FY)	Q3 Actual as a % of Adopted Budget
Use of Money and Property	15,000.00	27,504.76	183.37%
Intergovernmental	10,000.00	0.00	0.00%
Charges for Services	809,130.00	589,413.66	72.85%
Misc. Revenues	13,250.00	19,982.25	150.81%
Sale of Capital Assets	0.00	7,500.00	0.00%
Total Revenues	847,380.00	644,400.67	76.05%

Prior Year Actual Annual Revenue	FY2019-2020	
	Prior YTD Actual through 03/31/2023 (75% of FY)	Q3 Actual as a % of Annual Revenue
33,524.81	11,432.50	34.10%
10,000.00	10,000.00	100.00%
677,666.76	500,869.39	73.91%
84,518.64	75,402.00	89.21%
0.00	0.00	0.00%
805,710.21	597,703.89	74.18%

Q3 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
16,072.26
(10,000.00)
88,544.27
(55,419.75)
7,500.00
46,696.78

**THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
 URBAN FOREST EXPENSES BY CLASSIFICATION (FUND 720 ONLY)
 QUARTER ENDING MARCH 31, 2024**

Expense Classification	FY2023-2024			FY2022-2023			Q3 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 03/31/2024 (75% of FY)	Q3 Actual as a % of Adopted Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/2023 (75% of FY)	Q3 Actual as a % of Annual Revenue	
Salaries	255,298.00	197,862.26	77.50%	239,732.97	182,670.62	76.20%	15,191.64
Employee Benefits/Costs	89,778.00	68,274.75	76.05%	82,872.10	63,075.79	76.11%	5,198.96
Staff Development	8,597.00	8,529.90	99.22%	7,073.39	6,105.25	86.31%	2,424.65
Repair/Maint./Utilities	9,602.00	10,220.85	106.45%	6,544.35	4,043.97	61.79%	6,176.88
Contractual Services	60,233.00	64,433.11	106.97%	62,345.62	17,679.08	28.36%	46,754.03
Commodities	33,184.00	11,888.95	35.83%	34,570.09	20,087.73	58.11%	(8,198.78)
Capital Outlay	93,750.00	102,599.03	109.44%	95,227.96	87,138.97	91.51%	15,460.06
Transfers	186,926.00	73,063.00	39.09%	67,802.00	33,901.00	50.00%	39,162.00
Total Expenses	737,368.00	536,871.85	72.81%	596,168.48	414,702.41	69.56%	122,169.44

**THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
 STORMWATER MANAGEMENT REVENUES BY TYPE (FUND 740 ONLY)
 QUARTER ENDING MARCH 31, 2024**

Revenue Type	FY2023-2024		
	Amended Budget	Year-to-Date Actual through 03/31/2024 (75% of FY)	Q3 Actual as a % of Adopted Budget
Licenses and Permits	0.00	1,800.00	
Use of Money and Property	32,000.00	42,987.79	134.34%
Charges for Services	1,405,000.00	906,156.31	64.50%
Transfers	0.00	0.00	0.00%
Total Revenues	1,437,000.00	950,944.10	66.18%

Prior Year Actual Annual Revenue	FY2022-2023	
	Prior YTD Actual through 03/31/2023 (75% of FY)	Q3 Actual as a % of Annual Revenue
2,080.02	1,405.02	67.55%
54,042.34	18,780.93	34.75%
1,186,680.66	896,861.42	75.58%
31,873.00	15,936.50	50.00%
1,274,676.02	932,983.87	73.19%

Q3 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
394.98
24,206.86
9,294.89
(15,936.50)
17,960.23

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
STORMWATER MANAGEMENT EXPENSES BY CLASSIFICATION (FUND 740 ONLY)
QUARTER ENDING MARCH 31, 2024

Expense Classification	FY2023-2024			FY2022-2023			Q3 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 03/31/2024 (75% of FY)	Q3 Actual as a % of Adopted Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/2023 (75% of FY)	Q3 Actual as a % of Annual Revenue	
Salaries	594,008.00	458,091.58	77.12%	559,467.09	431,216.93	77.08%	26,874.65
Employee Benefits/Costs	216,968.00	163,588.16	75.40%	200,606.18	152,838.94	76.19%	10,749.22
Staff Development	7,640.00	2,392.50	31.32%	9,484.91	3,244.98	34.21%	(852.48)
Contractual Services	200,700.00	48,848.70	24.34%	88,333.62	75,593.30	85.58%	(26,744.60)
Commodities	0.00	10,173.20	#DIV/0!	275.31	275.31	100.00%	9,897.89
Capital Outlay	311,794.00	159,498.97	51.16%	119,270.00	119,270.00	100.00%	40,228.97
Transfers	275,000.00	37,500.00	13.64%	75,000.00	37,500.00	50.00%	0.00
Total Expenses	1,606,110.00	880,093.11	54.80%	1,052,437.11	819,939.46	77.91%	60,153.65

**FY2024 CAPITAL IMPROVEMENT PROGRAM
CITY OF MARION, IOWA
STATUS UPDATE - AS OF MARCH 31, 2024**

CIP #	DEPT	Project or Program	FY24 Adopted	FY24 Actual Expenditures	FY24 Outstanding PO	FY24 Difference	FY24 % Expended & Outstanding	Comments
ANN-18-029	Eng	Sanitary Sewer Program - Manhole & Sliplining	400,000	89,424	0	310,576	22%	These dollars are being used for consultant design in order to utilize the City and Linn County ARPA funds as there are additional requirements in the floodway that City staff cannot perform. The contract with HR Green (approved Sept. 2023) is for \$252,000. Remaining funds will go to reconstruction projects or towards other ARPA projects.
ANN-18-030	Eng	Sanitary Sewer Reimbursements	220,000	0	0	220,000	0%	Program is for developer driven projects. If there is no sanitary oversizing then the funds are not used. None received for FY 24
ANN-18-031	Eng	Storm Sewer Program	140,000	130,192	0	9,808	93%	Final payment on the 2023 Storm Sewer Project was made Sept. 2023. The 2024 Storm Sewer Project (FY 25 funds only) contract was approved.
ANN-18-032	Eng	Storm Sewer Reimbursement Program	140,000	0	0	140,000	0%	Program is for developer driven projects. If there is no storm sewer oversizing then the funds are not used. None received for FY 24
ANN-18-082	Eng	Airport Improvement Program	155,000	49,163	0	105,838	32%	Payment was made to Hughes for the instrument approach. The remainder of the project is awaiting Council direction on next steps with the airport.
ANN-18-086	Eng	HMA Program	1,000,000	981,022	0	18,978	98%	Final payment for the 2023 HMA project was made in Sept. 2023. 2024 HMA contract was approved (FY 25 funds only)
ANN-18-103	Parks	ROW Landscaping and Replanting Program	50,000	48,790	0	1,210	98%	Staff will be working on the 10th Street landscaping this coming summer with a redesign in the winter. Updates should be complete Fall 2024.
ANN-18-106	Eng	Sidewalk Ramp Repair Program	150,000	151,320	0	-1,320	101%	Final payment for the 2023 project was made Dec. 2023. 2024 Sidewalk Ramp Project contract was approved (FY 25 funds only)
ANN-18-109	Eng	Subdivision Major Streets Reimbursement Prog	150,000	59,752	0	90,248	40%	Program is for developer driven projects. It varies on how many streets are over width and over depth than a typical residential street. No other received for FY 24
ANN-24-001	Eng	Pavement Management Program	1,400,000	1,591,732	0	-191,732	114%	The 2023 10th Ave Resurfacing final payment was made in Oct. 2023. The program for 2024 contains multiple projects, but only impacts FY 25 funding
ANN-24-002	Parks	Park Equipment Replacement Program	150,000	0	136,281	13,719	91%	The new playground has been installed; left for the project will be some sidewalks to mark the edge of the playground and installation of the fall material
ANN-24-003	Parks	City Owned Trail and Sidepath Repair Project	50,000	0	0	50,000	0%	This money was split between other projects in fiscal year 2024 to be re-allocated to the Plaza and Caboose Park.
EQPT-18-075	PS	Alternative Fuel Fleet Acquisition - Road Use	2,450,000	2,098,336	782,197	-430,533	118%	A total of 11 trucks were ordered - three have been completed and delivered and five are at Henderson for outfitting.
EQPT-18-076	PS	Alternative Fuel Fleet Acquisition - Sanitary Sewer	460,000	0	0	460,000	0%	Fleet being phased in. No trucks have been ordered for Sewer.
EQPT-18-077	PS	Alternative Fuel Fleet Acquisition - Solid Waste	3,320,000	0	0	3,320,000	0%	Five automated solid waste trucks and one rear load solid waste truck ordered from Kilburg Oct. 2023.
EQPT-20-009	Fire	Fire Engine 94 Replacement	1,000,000	420,327	0	579,673	42%	The fire engine has been ordered and is scheduled for delivery in Sept. 2024. The remaining balance will be paid upon delivery.
FACS-17-069	PS	Building Construction-Public Services Building	25,300,000	10,753,276	9,200,000	5,346,724	79%	Construction remains on track for June 2024. City staff have been working on furniture, fixtures, and equipment. Project updates provided by Conlon: https://www.conlon-marionpublicservices.com/updates
FACS-18-008	CMO	City Facilities Building Space & Security	50,000	15,115	34,885	0	100%	Amended project to include Fire Station 2 & 3 door replacement and security door access to this project. Timeline is spring of 2024 for Station 3. Station 2 will be implemented in FY 25. Will follow the PD building security project and utilize that system's backend.
FACS-18-034	Library	Library Building Project	0	648,925	49,114	-698,039		Project was estimated to be completed during FY 23 but carried over into FY 24. The building was accepted Nov 2023.
FACS-18-043	Library	Mobile Library	0	0	0	0		Bookmobile tentatively scheduled for completion and delivery in spring/summer 2024. Construction of the vehicle is still ongoing.

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FACS-18-062	Fire	Fire Station Headquarters Building Project	0	2,080	0	-2,080		Final Pay to SystemWorks July 2023
FACS-18-071	PS	Building Reconstruction- Deicer Facility	1,000,000	0	0	1,000,000	0%	Project is on hold while the Public Services Maintenance Facility, Fleet Replacement and Curbside Collection projects continue.
FACS-20-007	Fire	Fire Training Facility	915,000	17,072	0	897,928	2%	The site plan has been adopted and civil work has begun on the site. The facility construction hinges on the funding in the proposed FY25 CIP. Total project cost is \$2.8M (Donation funding is up to \$1.3M from the original \$915,000; balance remaining of \$1.5M - requested and recommended in the FY25 CIP).
FACS-24-001	PS	Study - Transportation Fueling Facility	50,000	0	0	50,000	0%	Project is on hold while the Public Services Maintenance Facility, Fleet Replacement and Curbside Collection projects continue.
GOV-17-069	IT	New Technology - Surveillance Systems	50,000	0	0	50,000	0%	City Hall was completed in 2020. Planning on installing cameras in Parks locations to stem graffiti in Parks bathrooms in spring 2024. City Square Park will be done during/after construction.
GOV-18-016	Comm Dev	Plan Update - City Comprehensive Plan	90,000	7,860	20,000	62,140	31%	Project website and Social Pinpoint soft launch at the Visioning Committee on 2/21. RDG held 8 listening sessions with over 50 people while in town the week
GOV-19-122	Comm Dev	Master Planning - C Ave Alburnett Rd Growth Area per 28E CR	0	30,000	0	-30,000		Project is complete. Final payment made in FY 24
GOV-20-008	Police	Public Safety Records Management System	0	3,600	0	-3,600		Project is complete.
GOV-24-001	Comm Dev	Community Development Software	100,000	71,415	50,000	-21,415	121%	Contract with BS&A has been approved by Council (Nov 2023). Project has started with a timeline meeting and data extraction from our existing software (New World). Staff has met and departments are gathering the information that BS&A has requested. Go live date has been moved to November 12th 2024. To date we have expensed the first 2 of 4 payments in the amount of \$71,415.00 as is in line with the pay by performance schedule as outlined in the agreement.
REC-17-050	Parks	Low Park South End Amenities		71,224	0	-71,224		Settlement was accepted by City Council and project is completed.
REC-18-039	Parks	Design & Construction- Central Plaza & Depot Uptown Development	5,400,000	68,372	1,000,000	4,331,628	20%	Project has officially started with Rinderknecht. Equipment and supplies are all on order and the beginning phases of the project will be started. Expecting
REC-18-044	Parks	ParkLand Improvements-Lowe Park West End	130,000	79,624	14,043	36,333	72%	This spring, staff has coordinated irrigation for the amphitheater and will close the project out in late summer with the paving the current gaps in our trail system near the pee-wee diamonds.
REC-18-046	Parks	Prairie Hill Park Development	0	54,450	5,310	-59,760		Council discussion Sept. 5 to increase this project budget \$36,250; Items that remain include painting the basketball court and parking lot and landscaping. Set to be complete by May 2024.
REC-18-048	Parks	Park Improvement Replacement-Hanna Park Pavilion	140,000	169,004	0	-29,004	121%	Council discussion Sept. 5 to increase this project budget \$73,000. Items remaining include finishing pavilion roof, finish electrical and lighting for parking lot and pavilion, and landscaping for the area; Set for completion for May 2024.
REC-18-053	CMO	StreetScape Construction-Uptown Artway-Phase II	75,000	18,762	45,230	11,008	85%	Dumpster enclosures expected to be completed Spring 2024.
REC-18-054	Parks	Study-Water Trail,Lake,& Seasonal Amenities -ImagiNEXT	200,000	18,862	6,800	174,338	13%	Completing construction documents; working to leverage the remaining dollars for additional grant funding to construct Site 1.
REC-20-004	Parks	Outdoor Aquatic Center Land Acquisition	0	1,200	0	-1,200		This is for appraisal costs. Anticipate closed session in February. Other design work and planning activities are continuing in preparation for a bond vote.

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REC-24-001	Parks	Draper Park	220,000	55,978	22,292	141,730	36%	Caboose has been painted and will be shipped back to the metro. An agreement with the Legion is in the works, and the park project is set to start in May with the latest completion being in the first week of October
REC-24-002	Parks	Land Acquisition - Lucore Road Property	130,000	120,000	0	10,000	92%	Complete. The land has been deeded to water and the city.
STORM-18-022	Eng	Construction - Regional Stormwater Detention	500,000	0	0	500,000	0%	This is a council directed item. It is developer driven and no basins have come forward for official funding. It was discussed at City Council to be a part of the Silver Rock Estates Subdivision in Nov. 2018 and staff was directed to negotiate a MOU but lost momentum from the developer.
SWR-17-026	Eng	Sanitary Sewer Construction-Indian Creek Trunk Segment 7	4,300,000	7,054,499	2,500,000	-5,254,499	222%	Some funds will come back to Marion from the other municipalities for their share of the project. Project has a completion date of Sept. 24.
SWR-17-026	Eng	Sanitary Sewer Construction-Indian Creek Trunk Segment 11	150,000	118,480	75,000	-43,480	129%	A majority of the funds will come back to Marion from the other municipalities for their share of the project. Project has a completion date of June 2025
SWR-20-001-4	Eng	Sanitary Trunk Sewer - Project 4 & 5	1,200,000	178,157	0	1,021,843	15%	Project is currently under design by HR Green. Construction costs expected to occur in FY 25 and FY 26
SWR-20-001-7	Eng	Sanitary Trunk Sewer - Project 7	130,000	0	0	130,000	0%	Project is currently under design by HR Green. Construction costs expected to occur in FY 25 and FY 26
SWR-20-001-9	Eng	Sanitary Trunk Sewer - Project 9	1,200,000	0	0	1,200,000	0%	Once it is determined how much money is left over in 4 & 5 Projects then this project will start. The sanitary sewer has been televised using local funds.
TRANS-17-107	Comm Dev	Communitywide Wayfinding & Gateway Bridge Art	300,000	54,505	11,000	234,495	22%	Iowa DOT accepted the bridge. Materials have been ordered but have not arrived yet. Community Wayfinding Master Plan is being developed. Consultant and steering committee continue to develop and refine the look/feel of the sign family. Timeline for completion extended by a few months to gather more staff/council feedback prior to approval.
TRANS-18-090	Eng	Reconstruction-Neighborhood Street Improvements	2,024,000	2,420,940	0	-396,940	120%	3rd Avenue Reconstruction Project complete. No more expenses to occur to this project
TRANS-18-092	Eng	Road Construction-Alburnett Road Extension & Bridge	5,000,000	361,867	100,000	4,538,133	9%	Acquisitions and final designs are underway. Once the project is through the TIP at the CMPO level and the FCC at the State level then it will start going through the process to be bid, anticipated to be ~Feb 2025.
TRANS-18-094	Eng	Road Construction-Tower Terrace Phase IX - East of 35th St	700,000	0	0	700,000	0%	Waiting on the developer to move forward. They do not own all of the ROW and there is an adjacent property owner not ready to move forward.
TRANS-18-096	Eng	Road Construction-Tower Terrace Phases VII - C to Alburnett	1,000,000	0	0	1,000,000	0%	This project is under construction but the City of Cedar Rapids has not yet billed the City of Marion. Project uses SWAP and Federal Dollars in it.
TRANS-19-118	Eng	Echo Hill & Alburnett Road Roundabout	0	20,979	0	-20,979		Complete - Final Pay July 2023
TRANS-20-002	Eng	Intersection - East Post & 100 Traffic Signal and Turn Lane	200,000	73,038	100,000	26,962	87%	The city was awarded \$500,000 from the State TSIP program. Contract is approved with Boomerang, expecting a June 2024 start
TRANS-21-001	Eng	Road Construction-Tower Terrace DDI	200,000	0	0	200,000	0%	The project has been completed and has been opened to traffic. The City has not yet been invoiced.
TRANS-23-001	Eng	Road Reconstruction-7th Ave- 12th St to 22nd St-Central Corridor	2,250,000	432,027	50,000	1,767,973	21%	The design of the project is being completed by Anderson Bogert. This does not have a bid date until FY 27 with obtaining extra funding from the CMPO.
TRANS-24-001	Eng	Road Construction-Tower Terrace To Completion (RAISE)	1,727,000	12,000	0	1,715,000	1%	The City was not successful in obtaining the grant and will continue to figure out a strategy moving forward.
TRL-17-055	Comm Dev	Trail Construction - CeMar Trail	250,000	52,031	10,000	187,969	25%	Appraisals and easement documents underway. Boomerang to reconstruct berm near western most bridge crossing.

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TRL-18-056	Eng	Indian Creek Trail	0	18,559	31,943	-50,501		Final payment will be on the 4/18/24 agenda.
TRL-18-110	Eng	10th Ave Sidepaths	0	50,856	0	-50,856		Complete - Final Pay March 2024
TRL-24-001	Eng	Lucore Road Pedestrian Bridge & Sidepath	130,000	41,306	25,000	63,694	51%	Meeting with property owners to determine best alignment (east or west side). Environmental studies can't be done until warmer weather.

Totals	66,346,000	28,716,121	14,269,095	23,360,784	65%
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