

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 June 30, 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 fourth quarter of the fiscal year (100% of the year as of June 30, 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 June 30, 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.

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 \$23.87 million from the beginning of the fiscal year from \$90.11 million to \$113.97 million at June 30, 2024. The overall fund balance has increased from the prior quarter of \$102.27 million. These fluctuations are a result of \$15 million bonded (Sanitary Sewer and Solid Waste Revenue Bonds) for the Public Services facility and an increase in interest revenue across all funds (\$5.26 million total collected in FY24). The overall \$23.87 million change is accounted for as follows:

Fund Type	Increase / (Decrease)
General Funds	\$3,490,082
Special Revenue Funds	\$2,124,189
Debt Service Funds	(\$112,949)
Capital Project Funds	\$6,610,972
Permanent Funds	\$6,980
Enterprise Funds (Sewer, Communications, Solid Waste, Urban Forest, Stormwater)	\$11,126,702
Internal Service Funds	\$620,112
Total	\$23,866,088

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

General Fund

As shown in the attached charts, General Fund revenues totaled \$32.22 million (106% of budget) at the end of the fourth fiscal quarter. These results reflect an incline in revenue from the prior year where revenues totaled \$28.71 million. Increases over the prior year include interest earned, automated traffic enforcement fines, and the transfer in due to the closing of the Pension Fund. Expenditures totaled \$29.69 million as of June 30, 2024, an increase compared to the prior year of \$27.87 million. The largest increase is still realized in salaries and benefits as union wage adjustments went into effect at July 1, full-time non-bargaining wage adjustments on October 1, and part-time non-bargaining wage adjustments on April 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 84% 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 \$16.42 million revenue recorded as of June 30, 2024 (100% of the \$16.42 million budget). This is a slight increase from prior year's property tax revenue of \$16.41 million.
 - **Transfers In:** The second largest revenue source for the General Fund is transfers in. At the end of June 30, 2024, \$8.09 million was recorded whereas the prior year was \$6.46 million at this time. The largest increase is from the closing of the Pension Fund, with those funds being transferred into the General Fund. 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 fourth quarter amounted to \$2.43 million or 106.5% 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 at the start of the fiscal year. Overall franchise fee revenue is up \$49,186 in comparison to the prior year, seeing the largest increases year-over-year from Alliant Energy (11%). Franchise Fee revenue varies based on weather conditions.
 - **Use of Money and Property:** Revenue at the end of the fourth quarter exceeds the budgeted amount by \$623.4K (\$1.44 million received on a budget of \$820.8K). 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 \$887,450 from last year and trending 117% of budget. Of the \$1.11 million in revenue, \$727K is attributed to Traffic Fines from Automated Traffic Enforcement (ATE) cameras. The Misc Revenue subcategory adds \$205K and includes items such as insurance claim reimbursements and registration revenue paid through the Marion Chamber of Commerce for the 2024 State of the City, and the P-Card program contract signing bonus.
 - **Sale of Capital Assets:** \$250K 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 155% of the budgeted amount of \$161K, this is an increase of \$189.5K from this time last fiscal year.

Expenditures

The General Fund's expenditures total \$29.69 million at June 30 (92.6% of the \$32.07 million budget). In comparison, the prior year expenditures totaled \$27.87 million (96.8% of the \$28.80 million budget) through the end of the fourth 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 received 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 100% at the end of the fourth quarter. Overall, the General Fund is at \$15.22 million (94.31% of the \$16.14 million budget) in salaries as of June 30, 2024. Part-Time pay has increased to 81% as expected with the hiring of seasonal employee. Overtime Pay was included in the budget amendment and is at 91% of budget. Departments that exceeded their overtime budgets include: Communications (116%), Fire (105%), Engineering (116%), and Parks (126%).
- **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 June 30, 2024 Employee Benefits and Costs were at \$6.18 million (91.39% of budget) as compared to the prior years' number \$5.65 million.
- **Staff Development:** Staff Development expenses include tuition reimbursement, dues/memberships, subscriptions/education materials, training/conference registrations, travel expenditures, and health screenings. At June 30, 2024, expenditures totaled \$358,804 (62.74% of the \$571,873 budget). This number is slightly up from the prior year, which was \$348,604, but remains well below the budgeted amount.
- **Repair/Maintenance/Utilities:** Repairs, Maintenance, and Utilities include Building & Equipment maintenance and repairs as well as utility expenditures. The fourth fiscal quarter is trending higher than the prior year in this category at \$921,998 (96.89% of \$951,550 budget) versus \$838,781. Trending over budget is still Building Maintenance/Repairs (141%), driven by HVAC

repairs found during preventative maintenance and Vehicle Maintenance/Repairs (152%) – driven primarily by police vehicle claims fire E-94 emergency repairs for water pump failure.

- **Contractual Services:** Contractual services is a broad category covering all contracts for service. Total expenditures in this category are trending under budget at 86.33%.
- **Commodities:** Commodities are consumable items such as fuel, postage, and office, janitorial, and medical supplies. At the end of the fourth quarter, Commodities were at 83.59% of budget (\$944,538 actual/\$1,129,940 budget). FY2022-2023 reflected commodities at \$878,227 (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 June 30, Capital Outlays are at 70.11% of budget. Vehicles at 117% of budget and Equipment at 331% of budget saw the most expenses for capital outlay with the purchases of an Engineering vehicle and John Deere mower this quarter.
- **Transfers Out:** Transfers Out of the General Fund amounted to \$1.45 million at the end of the fiscal year – 142.5% of the budgeted amount as the second half of the budgeted transfers were made in the fourth quarter. Additionally, this quarter saw a transfer of \$430,913 from General Fund for the unused balance of employee benefits property tax levy dollars.

Special Revenue - Road Use Fund

As shown in the attached charts, Road Use Tax fund revenue totaled \$6.70 million (110% of budget) while expenditures totaled \$5.43 million (64% of budget) as of June 30, 2024. Salaries and Benefits are trending under budget (86%) as the Public Services Director and City Engineer positions were combined into the Public Services and Utilities Director. Trending over budget in Equipment Repairs (180%) due to RU62 brake pump replacement and Traffic Supplies (169%) due to sign repairs.

Enterprise - Sanitary Sewer Fund

As shown in the attached charts, Sanitary Sewer Fund revenues totaled \$7.60 million (106.2% of budget) while expenses totaled \$5.59 million (85.32% of budget) as of June 30, 2024. Revenues are trending above budget due to the higher rate of interest. Overall, the contract with HR Green for the 2023 and 2024 General Wastewater Engineering Services and the department reorganization are the driving factors contributing to the expense trend. Fees will increase on July 1 from \$2 to \$5 for the Fixed Charge and no change to the Variable Charge.

Enterprise - Solid Waste Fund

As shown in the attached charts, Solid Waste revenues totaled \$3.52 million (107.4% of budget) while expenses totaled \$2.92 million (59% of budget) as of June 30, 2024. Excluding transfers out, the expenses are on trend at 97.5%. Transfers Out trended below budget (20.1%) due to the timing of the

replacement of the fleet. Fees will increase on July 1 from \$20 to \$26 as the result of increased tonnage rates at the Solid Waste Agency and the Solid Waste study and the findings resulting in the switch to automated garbage and recycling collection.

Enterprise – Urban Forest Fund

As shown in the attached charts, Urban Forest revenues totaled \$896,672 (105.8% of budget) while expenses totaled \$807,844 (109.6% of budget) as of June 30, 2024. The Urban Forest Utility Fee increase this fiscal year from \$3.00 to \$3.50 is reflected in the \$122.8K increase in Charges for Services. On the expense side, Contracts saw the largest expenses with over \$45K in charges for removal of trees, wood debris, stumps, and trimming this quarter. Sub-category Contracts – Grounds Maintenance was 139% of budget and Contracts – Other Services was 621% of budget.

Enterprise – Stormwater Management Fund

As shown in the attached charts, Stormwater Management revenues totaled \$1.31 million (91% of budget) while expenses totaled \$1.13 million (70.45% of budget) as of June 30, 2024. We continue to see revenue level out in fourth quarter –\$1.19 million prior YTD, an increase of \$25.8K. Fees will increase on July 1 from \$3.50 to \$4.00 for the Fixed Charge and \$1.67 to \$2.00 per ERU.

Capital Improvement Program

As shown in the attached status report, actual Capital Improvement Program expenditures totaled 65% of the budget at for Fiscal Year 2023-2024. The difference from budget is accounted for in delays on projects that will be completed in FY 25 and FY26, notably Alburnett Road Extension, Central Plaza, and Trunk Sewer Projects. Indian Creek Trunk Segment 7 moved along faster than anticipated, being a shared jurisdiction project we were able to cash flow the expenditures because we were being reimbursed a large share of these from other municipalities.

FISCAL IMPACT

As of the end of the fourth quarter, the General Fund is in good health overall.

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

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
FUND BALANCE - FISCAL YEAR CHANGE
THROUGH THE QUARTER ENDING JUNE 30, 2024

FUND	FUND NAME	Balance 06/30/2023	Balance 09/30/2023	Balance 12/31/2023	Balance 03/31/2024	Balance 06/30/2024	FY Change through 6/30/2024
101	GENERAL	12,660,902.72	6,804,724.01	13,628,321.70	8,976,138.45	15,196,036.42	2,535,133.70
105	EQUIPMENT RESERVE	2,542,985.10	3,791,831.94	4,097,520.85	3,716,050.17	4,022,348.78	1,479,363.68
107	TAX STABILIZATION	330,653.48	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	551,890.94	63,835.59
180	PENSION-SELF INS.	588,250.45	588,414.31	590,490.67	590,641.93	0.00	(588,250.45)
	SUBTOTAL - GENERAL FUNDS	16,610,847.10	12,082,565.04	19,267,950.49	14,224,993.50	20,100,929.62	3,490,082.52
110	ROAD USE TAX	8,675,382.29	9,082,317.04	9,403,324.62	9,620,352.22	10,242,261.26	1,566,878.97
111	ROAD USE REPLACEMENT	1,815,193.36	3,815,193.36	3,290,021.16	1,801,438.80	1,849,135.44	33,942.08
113	ROAD USE SINKING FUND	28,523.37	28,523.38	28,523.39	28,523.38	28,523.39	0.02
114	RU DEBT SERVICE RESERVE	748,416.67	748,416.67	767,268.59	767,268.59	785,721.75	37,305.08
130	SPECIAL REVENUE	281,783.95	603,222.22	748,952.02	1,066,077.38	481,984.23	200,200.28
133	FEDERAL FORFEITURE	89,816.24	89,816.24	45,072.13	43,422.13	38,379.94	(51,436.30)
134	STATE FORFEITURE	41,888.93	44,375.04	45,856.57	49,704.57	34,162.63	(7,726.30)
140	WINSLOW ROAD URA	12,051.81	12,051.81	12,355.38	12,355.38	0.00	(12,051.81)
141	COLLINS RD URA	592,629.33	672,025.56	816,689.64	1,077,225.05	862,916.02	270,286.69
142	WEST TOWER TERRACE URA	(0.00)	23,118.14	27,540.92	50,732.04	36,490.88	36,490.88
143	29TH AVE URA	44.07	76.89	88.54	123.70	85.71	41.64
144	HIGHWAY 13 N 1 URA	882.73	882.73	904.97	904.97	926.73	44.00
145	CENTRAL CORRIDOR URA	46,544.11	83,197.11	101,801.26	132,485.08	100,627.38	54,083.27
146	ECHO HILL ROAD URA	0.00	3,006.05	2,602.92	4,347.84	3,405.71	3,405.71
160	ECONOMIC DEVELOPMENT	62,817.41	62,817.41	10,747.41	28,822.41	55,542.41	(7,275.00)
	SUBTOTAL - SPECIAL REVENUE FUNDS	12,395,974.27	15,269,039.65	15,301,749.52	14,683,783.54	14,520,163.48	2,124,189.21
200	DEBT SERVICE	1,646,476.40	1,812,243.54	4,183,116.77	4,401,477.97	1,533,526.95	(112,949.45)
121	LOCAL OPTION SALES TAX	12,220,803.43	14,003,286.52	15,978,638.58	15,373,715.58	13,862,789.20	1,641,985.77
301	CAPITAL PROJECT	24,257,021.93	19,183,312.63	16,900,928.70	19,245,504.58	29,979,776.73	5,722,754.80
302	ECONOMIC DEV INFRASTRUCTURE	603,322.55	603,322.55	557,906.23	584,190.23	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	4,054,176.30	(887,353.85)
310	PARK DEVELOPMENT	190,881.71	190,881.71	195,689.84	195,689.84	200,396.27	9,514.56
320	MAINTENANCE BOND FUND	538,609.07	550,653.68	571,189.01	575,987.84	592,894.24	54,285.17
325	SUBDIVISION DEV ESCROW	253,741.26	293,661.26	279,661.26	279,661.26	342,658.84	88,917.58
	SUBTOTAL - CAPITAL PROJECTS	43,005,910.10	39,236,648.50	38,800,121.07	40,416,707.33	49,616,881.81	6,610,971.71
510	CEMETERY PERP. CARE FUND	229,253.58	230,213.58	232,933.58	234,473.58	236,233.58	6,980.00
610	SANITARY SEWER	1,358,880.02	2,261,759.94	2,547,698.53	2,935,193.49	3,374,231.00	2,015,350.98
611	SANITARY SEWER CAPITAL PROJECTS	0.00	7,292,403.53	5,755,897.81	3,746,878.80	3,111,812.81	3,111,812.81
613	SANITARY SEWER SINKING FUND	14,261.69	14,261.69	14,246.15	14,183.99	14,125.70	(135.99)
615	SEWER REPLACEMENT	1,632,172.26	3,660,331.92	3,883,692.00	4,002,424.07	4,198,568.82	2,566,396.56
	SUBTOTAL - SANITARY SEWER FUNDS	3,005,313.97	13,228,757.08	12,201,534.49	10,698,680.35	10,698,738.33	7,693,424.36
630	CITY COMMUNICATIONS FUND	567,644.48	567,191.27	536,857.68	536,499.66	567,641.06	(3.42)
670	SOLID WASTE	3,116,027.94	3,177,982.77	3,380,952.07	3,543,970.42	3,716,844.02	600,816.08
671	SOLID WASTE CAPITAL PROJECTS	0.00	7,292,021.86	5,755,509.74	3,750,293.71	3,115,309.70	3,115,309.70
673	SOLID WASTE SINKING FUND	14,261.69	14,261.69	14,265.57	14,261.69	14,261.68	(0.01)
675	SOLID WASTE REPLACEMENT	2,232,080.54	2,233,710.97	2,284,190.97	2,285,664.35	1,672,814.82	(559,265.72)
	SUBTOTAL - SOLID WASTE FUNDS	5,362,370.17	12,717,977.29	11,434,918.35	9,594,190.17	8,519,230.22	3,156,860.05
720	URBAN FOREST UTILITY	1,069,587.70	1,078,839.45	1,118,012.78	1,177,116.52	1,158,416.22	88,828.52
725	URBAN FOREST REPLACEMENT	139,086.68	139,086.68	99,010.11	99,010.11	149,880.55	10,793.87
	SUBTOTAL - URBAN FOREST FUNDS	1,208,674.38	1,217,926.13	1,217,022.89	1,276,126.63	1,308,296.77	99,622.39
740	STORMWATER MANAGEMENT	1,780,561.56	1,720,364.81	1,725,532.34	1,851,412.55	1,957,359.90	176,798.34
112	EMPLOYEE BENEFITS	552,713.96	553,068.30	565,708.94	566,043.77	593,160.86	40,446.90
400	FLEET MAINTENANCE	0.00	(15,054.36)	(17,979.45)	(2,134.25)	0.00	0.00
820	HEALTH INSURANCE	3,640,106.92	3,622,442.24	3,746,350.38	3,686,362.19	4,178,805.80	538,698.88
825	WELLNESS PROGRAM	100,000.00	100,000.00	100,000.00	100,000.00	140,966.87	40,966.87
	SUBTOTAL - INTERNAL SERVICE FUNDS	4,292,820.88	4,260,456.18	4,394,079.87	4,350,271.71	4,912,933.53	620,112.65
TOTAL		90,105,846.89	102,343,383.07	109,295,817.05	102,268,616.99	113,971,935.25	23,866,088.36

**FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
GENERAL FUND REVENUES BY TYPE (FUND 101 ONLY)
QUARTER ENDING JUNE 30, 2024**

Revenue Type	FY2023-2024		
	Amended Budget	Year-to-Date Actual through 06/30/2024 (100% of FY)	Q4 Actual as a % of Amended Budget
Property Taxes	16,422,652.00	16,424,453.00	100.01%
Franchise Fees	2,278,200.00	2,425,827.53	106.48%
Licenses and Permits	713,240.00	829,704.70	116.33%
Use of Money and Property	820,759.00	1,444,152.09	175.95%
Intergovernmental	841,480.00	811,155.51	96.40%
Charges for Services	796,270.00	841,742.24	105.71%
Misc. Revenues	943,110.00	1,107,702.07	117.45%
Sale of Capital Assets	161,000.00	250,087.00	155.33%
Transfers	7,518,126.00	8,086,133.17	107.56%
Total Revenues	30,494,837.00	32,220,957.31	105.66%

Prior Year Actual Annual Revenue	FY2022-2023	
	Prior YTD Actual through 06/30/2023 (100% of FY)	Q4 Actual as a % of Annual Revenue
16,407,939.26	16,407,939.26	100.00%
2,376,641.69	2,376,641.69	100.00%
756,735.58	756,735.58	100.00%
874,924.44	874,924.44	100.00%
678,819.40	678,819.40	100.00%
876,201.85	876,201.85	100.00%
220,252.06	220,252.06	100.00%
60,630.43	60,630.43	100.00%
6,457,891.70	6,457,891.70	100.00%
28,710,036.41	28,710,036.41	100.00%

Q4 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
\$16,513.74
\$49,185.84
\$72,969.12
\$569,227.65
\$132,336.11
(\$34,459.61)
\$887,450.01
\$189,456.57
\$1,628,241.47
\$3,510,920.90

**FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
GENERAL FUND EXPENDITURES BY PROGRAM (FUND 101 ONLY)
QUARTER ENDING JUNE 30, 2024**

Program	FY2023-2024			FY2022-2023			Q4 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 06/30/2024 (100% of FY)	Q4 Actual as a % of Amended Budget	Prior Year Actual Annual Expenditure	Prior YTD Actual through 06/30/2023 (100% of FY)	Q4 Actual as a % of Annual Expenditure	
Police	9,307,245.00	8,377,091.22	90.01%	8,020,003.67	8,020,003.67	100.00%	\$357,087.55
Canine Unit	17,000.00	9,649.60	56.76%	36,060.74	36,060.74	100.00%	(\$26,411.14)
Comm Center	1,172,684.00	1,014,688.75	86.53%	971,833.88	971,833.88	100.00%	\$42,854.87
Fire	7,344,914.00	6,818,331.53	92.83%	6,020,171.86	6,020,171.86	100.00%	\$798,159.67
Animal Control	52,000.00	51,999.96	100.00%	52,114.96	52,114.96	100.00%	(\$115.00)
Engineering	728,542.00	639,284.50	87.75%	582,016.82	582,016.82	100.00%	\$57,267.68
Airport	150,400.00	172,560.41	114.73%	148,767.66	148,767.66	100.00%	\$23,792.75
Transit	524,007.00	523,931.00	99.99%	471,211.00	471,211.00	100.00%	\$52,720.00
Library	2,765,505.00	2,553,975.83	92.35%	2,353,010.97	2,353,010.97	100.00%	\$200,964.86
Parks	2,532,266.00	2,392,257.13	94.47%	2,405,390.04	2,405,390.04	100.00%	(\$13,132.91)
Recreation	515,287.00	461,071.73	89.48%	442,915.05	442,915.05	100.00%	\$18,156.68
Cemetery	84,775.00	59,337.99	69.99%	52,581.00	52,581.00	100.00%	\$6,756.99
Pool	274,389.00	231,294.16	84.29%	266,053.50	266,053.50	100.00%	(\$34,759.34)
Arts Council	10,369.00	12,063.88	116.35%	6,977.35	6,977.35	100.00%	\$5,086.53
Economic Development	194,500.00	169,786.50	87.29%	0.00	0.00	0.00%	\$169,786.50
Building	1,106,868.00	998,927.22	90.25%	971,873.49	971,873.49	100.00%	\$27,053.73
Planning	784,735.00	579,425.72	73.84%	663,746.39	663,746.39	100.00%	(\$84,320.67)
Legislative	133,722.00	131,657.29	98.46%	323,585.74	323,585.74	100.00%	(\$191,928.45)
City Manager	468,830.00	457,751.58	97.64%	392,517.15	392,517.15	100.00%	\$65,234.43
Finance	656,076.00	601,472.93	91.68%	514,419.31	514,419.31	100.00%	\$87,053.62
City Clerk	147,219.00	135,233.99	91.86%	131,267.21	131,267.21	100.00%	\$3,966.78
Election	50,000.00	29,002.88	58.01%	0.00	0.00	0.00%	\$29,002.88
Legal	405,635.00	367,375.93	90.57%	436,717.73	436,717.73	100.00%	(\$69,341.80)
City Hall & Gen. Buildings	459,611.00	385,445.25	83.86%	404,224.93	404,224.93	100.00%	(\$18,779.68)
Communications	310,351.00	281,508.17	90.71%	234,338.10	234,338.10	100.00%	\$47,170.07
Human Resources	285,838.00	259,248.34	90.70%	323,030.22	323,030.22	100.00%	(\$63,781.88)
Civil Service	9,040.00	6,327.56	70.00%	20,324.55	20,324.55	100.00%	(\$13,996.99)
Civil Rights	31,005.00	16,562.76	53.42%	21,686.09	21,686.09	100.00%	(\$5,123.33)
Information Technology	527,672.00	502,910.25	95.31%	443,332.44	443,332.44	100.00%	\$59,577.81
Transfers	1,014,737.00	1,445,649.55	142.47%	1,155,600.49	1,155,600.49	100.00%	\$290,049.06
Total	32,065,222.00	29,685,823.61	92.58%	27,865,772.34	27,865,772.34	100.00%	1,820,051.27

**FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
GENERAL FUND EXPENDITURES BY CLASSIFICATION (FUND 101 ONLY)
QUARTER ENDING JUNE 30, 2024**

Expenditure Classification	FY2023-2024			FY2022-2023			Q4 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 06/30/2024 (100% of FY)	Q4 Actual as a % of Amended Budget	Prior Year Actual Annual Expenditure	Prior YTD Actual through 06/30/2023 (100% of FY)	Q4 Actual as a % of Annual Expenditure	
Salaries	16,139,158.00	15,220,625.30	94.31%	14,247,924.28	14,247,924.28	100.00%	972,701.02
Employee Benefits/Costs	6,758,566.00	6,176,888.48	91.39%	5,646,300.71	5,646,300.71	100.00%	530,587.77
Staff Development	571,873.00	358,803.90	62.74%	348,603.71	348,603.71	100.00%	10,200.19
Repair/Maint./Utilities	951,550.00	921,997.91	96.89%	838,781.22	838,781.22	100.00%	83,216.69
Contractual Services	4,695,585.00	4,053,737.95	86.33%	3,588,482.22	3,588,482.22	100.00%	465,255.73
Commodities	1,129,940.00	944,538.07	83.59%	878,226.71	878,226.71	100.00%	66,311.36
Capital Outlay	803,813.00	563,582.45	70.11%	1,161,853.00	1,161,853.00	100.00%	(598,270.55)
Transfers	1,014,737.00	1,445,649.55	142.47%	1,155,600.49	1,155,600.49	100.00%	290,049.06
Total Expenditures	32,065,222.00	29,685,823.61	92.58%	27,865,772.34	27,865,772.34	100.00%	1,820,051.27

**FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
ROAD USE REVENUE BY TYPE (FUND 110 ONLY)
QUARTER ENDING JUNE 30, 2024**

Revenue Type	FY2023-2024			FY2022-2023			Q4 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 06/30/2024 (100% of FY)	Q4 Actual as a % of Amended Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 06/30/2023 (100% of FY)	Q4 Actual as a % of Annual Revenue	
Road Use Tax	5,399,550.00	5,866,926.57	108.66%	5,715,683.76	5,715,683.76	100.00%	151,242.81
Local Grants/Contributions	0.00	0.00	0.00%	19,554.53	19,554.53	100.00%	(19,554.53)
Misc. Revenues	63,500.00	155,462.85	0.00%	24,219.81	24,219.81	100.00%	131,243.04
Sale of Capital Assets	0.00	74,325.00	0.00%	0.00	0.00	0.00%	0.00
Transfers	899,119.00	899,119.00	100.00%	669,618.00	669,618.00	100.00%	229,501.00
Total Revenues	6,362,169.00	6,995,833.42	109.96%	6,429,076.10	6,429,076.10	100.00%	492,432.32

**FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
ROAD USE EXPENDITURES BY CLASSIFICATION (FUND 110 ONLY)
QUARTER ENDING JUNE 30, 2024**

Expenditure Classification	FY2023-2024			FY2022-2023			Q4 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 06/30/2024 (100% of FY)	Q4 Actual as a % of Amended Budget	Prior Year Actual Annual Expenditure	Prior YTD Actual through 06/30/2023 (100% of FY)	Q4 Actual as a % of Annual Expenditure	
Salaries	2,178,572.00	1,903,418.79	87.37%	1,870,974.43	1,870,974.43	100.00%	32,444.36
Employee Benefits/Costs	908,294.00	782,383.97	86.14%	767,688.49	767,688.49	100.00%	14,695.48
Staff Development	23,380.00	9,204.53	39.37%	4,586.92	4,586.92	100.00%	4,617.61
Repair/Maint./Utilities	689,910.00	641,499.73	92.98%	564,705.19	564,705.19	100.00%	76,794.54
Contractual Services	238,311.00	236,378.30	99.19%	145,618.39	145,618.39	100.00%	90,759.91
Commodities	922,904.00	870,961.00	94.37%	908,503.74	908,503.74	100.00%	(37,542.74)
Capital Outlay	84,344.00	37,044.96	43.92%	32,988.04	32,988.04	100.00%	4,056.92
Transfers	3,437,285.00	948,063.17	27.58%	827,280.55	827,280.55	100.00%	120,782.62
Total Expenditures	8,483,000.00	5,428,954.45	64.00%	5,122,345.75	5,122,345.75	100.00%	306,608.70

**FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
 SANITARY SEWER REVENUES BY TYPE (FUND 610 ONLY)
 QUARTER ENDING JUNE 30, 2024**

Revenue Type	FY2023-2024		
	Amended Budget	Year-to-Date Actual through 06/30/2024 (100% of FY)	Q4 Actual as a % of Amended Budget
Interest Earned	10,000.00	139,025.84	1390.26%
Collections	7,100,000.00	7,426,858.70	104.60%
Hook Up Fees	50,000.00	34,995.24	69.99%
Misc. Revenues	1,300.00	3,121.59	240.12%
Total Revenues	7,161,300.00	7,604,001.37	106.18%

Prior Year Actual Annual Revenue	FY2022-2023	
	Prior YTD Actual through 06/30/2023 (100% of FY)	Q4 Actual as a % of Annual Revenue
53,465.93	53,465.93	100.00%
7,144,168.02	7,144,168.02	100.00%
3,866.44	3,866.44	100.00%
1,531.22	1,531.22	100.00%
7,203,031.61	7,203,031.61	100.00%

Q4 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
85,559.91
282,690.68
31,128.80
1,590.37
400,969.76

**FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
 SANITARY SEWER EXPENSES BY CLASSIFICATION (FUND 610 ONLY)
 QUARTER ENDING JUNE 30, 2024**

Expense Classification	FY2023-2024			FY2022-2023			Q4 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 06/30/2024 (100% of FY)	Q4 Actual as a % of Amended Budget	Prior Year Actual Annual Expenditure	Prior YTD Actual through 06/30/2023 (100% of FY)	Q4 Actual as a % of Annual Expenditure	
Salaries	927,513.00	842,331.07	90.82%	808,676.79	808,676.79	100.00%	33,654.28
Employee Benefits/Costs	398,148.00	356,653.65	89.58%	333,592.99	333,592.99	100.00%	23,060.66
Staff Development	13,600.00	3,877.69	28.51%	667.69	667.69	100.00%	3,210.00
Repair/Maint./Utilities	109,300.00	52,143.31	47.71%	53,481.13	53,481.13	100.00%	(1,337.82)
Contractual Services	4,158,592.00	3,601,496.28	86.60%	4,410,444.19	4,410,444.19	100.00%	(808,947.91)
Commodities	96,910.00	63,864.49	65.90%	98,860.77	98,860.77	100.00%	(34,996.28)
Capital Outlay	0.00	6,683.65	0.00%	45,008.30	45,008.30	100.00%	(38,324.65)
Transfers	846,145.00	661,600.25	78.19%	246,140.28	246,140.28	100.00%	415,459.97
Total Expenses	6,550,208.00	5,588,650.39	85.32%	5,996,872.14	5,996,872.14	100.00%	(408,221.75)

**FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
 SOLID WASTE REVENUES BY TYPE (FUND 670 ONLY)
 QUARTER ENDING JUNE 30, 2024**

Revenue Type	FY2023-2024		
	Amended Budget	Year-to-Date Actual through 06/30/2024 (100% of FY)	Q4 Actual as a % of Amended Budget
Private Hauler Permits	2,000.00	950.00	47.50%
Interest Earned	40,000.00	180,640.78	451.60%
Collections	2,815,000.00	3,002,235.41	106.65%
Special Curbside Collections	38,400.00	32,352.95	84.25%
Recycled Material Revenue	14,400.00	17,955.74	124.69%
Recycle Container Sales	12,000.00	5,656.00	47.13%
Garbage Tag Sales	360,000.00	271,435.00	75.40%
Misc. Revenues	1,000.00	365.09	36.51%
Sale of Capital Assets	0.00	12,950.00	0.00%
Total Revenues	3,282,800.00	3,524,540.97	107.36%

Prior Year Actual Annual Revenue	FY2022-2023	
	Prior YTD Actual through 06/30/2023 (100% of FY)	Q4 Actual as a % of Annual Revenue
1,140.00	1,140.00	100.00%
117,745.84	117,745.84	100.00%
2,957,378.04	2,957,378.04	100.00%
30,095.00	30,095.00	100.00%
10,095.14	10,095.14	100.00%
7,873.00	7,873.00	100.00%
224,520.00	224,520.00	100.00%
1,619.75	1,619.75	100.00%
0.00	0.00	0.00%
3,350,466.77	3,350,466.77	100.00%

Q4 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
(190.00)
62,894.94
44,857.37
2,257.95
7,860.60
(2,217.00)
46,915.00
(1,254.66)
12,950.00
174,074.20

**FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
SOLID WASTE EXPENSES BY CLASSIFICATION (FUND 670 ONLY)
QUARTER ENDING JUNE 30, 2024**

Expense Classification	FY2023-2024			FY2019-2020			Q4 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 06/30/2024 (100% of FY)	Q4 Actual as a % of Amended Budget	Prior Year Actual Annual Expenditure	Prior YTD Actual through 06/30/2023 (100% of FY)	Q4 Actual as a % of Annual Expenditure	
Salaries	1,015,456.00	987,616.46	97.26%	948,159.22	948,159.22	100.00%	39,457.24
Employee Benefits/Costs	454,627.00	435,660.66	95.83%	407,239.13	407,239.13	100.00%	28,421.53
Staff Development	5,500.00	2,517.69	45.78%	468.82	468.82	100.00%	2,048.87
Repair/Maint./Utilities	189,160.00	165,653.31	87.57%	144,817.14	144,817.14	100.00%	20,836.17
Contractual Services	623,636.00	694,584.51	111.38%	685,185.54	685,185.54	100.00%	9,398.97
Commodities	201,200.00	129,784.61	64.51%	97,155.80	97,155.80	100.00%	32,628.81
Capital Outlay	0.00	11,981.64	0.00%	45,008.29	45,008.29	100.00%	(33,026.65)
Transfers	2,466,145.00	495,926.01	20.11%	533,961.55	533,961.55	100.00%	(38,035.54)
Total Expenses	4,955,724.00	2,923,724.89	59.00%	2,861,995.49	2,861,995.49	100.00%	61,729.40

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
URBAN FOREST REVENUES BY TYPE (FUND 720 ONLY)
QUARTER ENDING JUNE 30, 2024

Revenue Type	FY2023-2024			FY2019-2020			Q4 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 06/30/2024 (100% of FY)	Q4 Actual as a % of Amended Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 06/30/2023 (100% of FY)	Q4 Actual as a % of Annual Revenue	
Use of Money and Property	15,000.00	63,133.15	420.89%	33,524.81	33,524.81	100.00%	29,608.34
Intergovernmental	10,000.00	0.00	0.00%	10,000.00	10,000.00	100.00%	(10,000.00)
Charges for Services	809,130.00	800,471.73	98.93%	677,666.76	677,666.76	100.00%	122,804.97
Misc. Revenues	13,250.00	25,567.25	192.96%	84,518.64	84,518.64	100.00%	(58,951.39)
Sale of Capital Assets	0.00	7,500.00	0.00%	0.00	0.00	0.00%	7,500.00
Total Revenues	847,380.00	896,672.13	105.82%	805,710.21	805,710.21	100.00%	90,961.92

**FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
 URBAN FOREST EXPENSES BY CLASSIFICATION (FUND 720 ONLY)
 QUARTER ENDING JUNE 30, 2024**

Expense Classification	FY2023-2024			FY2022-2023			Q4 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 06/30/2024 (100% of FY)	Q4 Actual as a % of Amended Budget	Prior Year Actual Annual Expenditure	Prior YTD Actual through 06/30/2023 (100% of FY)	Q4 Actual as a % of Annual Expenditure	
Salaries	255,298.00	266,670.50	104.45%	239,732.97	239,732.97	100.00%	26,937.53
Employee Benefits/Costs	89,778.00	89,592.07	99.79%	82,872.10	82,872.10	100.00%	6,719.97
Staff Development	8,597.00	9,461.46	110.06%	7,073.39	7,073.39	100.00%	2,388.07
Repair/Maint./Utilities	9,602.00	10,854.23	113.04%	6,544.35	6,544.35	100.00%	4,309.88
Contractual Services	60,233.00	124,807.79	207.21%	62,345.62	62,345.62	100.00%	62,462.17
Commodities	33,184.00	19,628.52	59.15%	34,570.09	34,570.09	100.00%	(14,941.57)
Capital Outlay	93,750.00	140,703.04	150.08%	95,227.96	95,227.96	100.00%	45,475.08
Transfers	186,926.00	146,126.00	78.17%	67,802.00	67,802.00	100.00%	78,324.00
Total Expenses	737,368.00	807,843.61	109.56%	596,168.48	596,168.48	100.00%	211,675.13

**FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
 STORMWATER MANAGEMENT REVENUES BY TYPE (FUND 740 ONLY)
 QUARTER ENDING JUNE 30, 2024**

Revenue Type	FY2023-2024		
	Amended Budget	Year-to-Date Actual through 06/30/2024 (100% of FY)	Q4 Actual as a % of Amended Budget
Licenses and Permits	0.00	2,650.00	
Use of Money and Property	32,000.00	93,128.46	291.03%
Charges for Services	1,405,000.00	1,212,525.94	86.30%
Transfers	0.00	0.00	0.00%
Total Revenues	1,437,000.00	1,308,304.40	91.04%

Prior Year Actual Annual Revenue	FY2022-2023	
	Prior YTD Actual through 06/30/2023 (100% of FY)	Q4 Actual as a % of Annual Revenue
2,080.02	2,080.02	100.00%
54,042.34	54,042.34	100.00%
1,186,680.66	1,186,680.66	100.00%
31,873.00	31,873.00	100.00%
1,274,676.02	1,274,676.02	100.00%

Q4 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
569.98
39,086.12
25,845.28
(31,873.00)
33,628.38

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2023-2024
STORMWATER MANAGEMENT EXPENSES BY CLASSIFICATION (FUND 740 ONLY)
QUARTER ENDING JUNE 30, 2024

Expense Classification	FY2023-2024			FY2022-2023			Q4 Variance FY2022-2023 to FY2023-2024 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 06/30/2024 (100% of FY)	Q4 Actual as a % of Amended Budget	Prior Year Actual Annual Expenditure	Prior YTD Actual through 06/30/2023 (100% of FY)	Q4 Actual as a % of Annual Expenditure	
Salaries	594,008.00	589,281.95	99.20%	559,467.09	559,467.09	100.00%	29,814.86
Employee Benefits/Costs	216,968.00	215,087.51	99.13%	200,606.18	200,606.18	100.00%	14,481.33
Staff Development	7,640.00	2,764.42	36.18%	9,484.91	9,484.91	100.00%	(6,720.49)
Repair/Maint./Utilities	0.00	119.46	0.00%	0.00	0.00	0.00%	119.46
Contractual Services	200,700.00	76,760.88	38.25%	88,333.62	88,333.62	100.00%	(11,572.74)
Commodities	0.00	12,979.12	0.00%	275.31	275.31	100.00%	12,703.81
Capital Outlay	311,794.00	159,512.72	51.16%	119,270.00	119,270.00	100.00%	40,242.72
Transfers	275,000.00	75,000.00	27.27%	75,000.00	75,000.00	100.00%	0.00
Total Expenses	1,606,110.00	1,131,506.06	70.45%	1,052,437.11	1,052,437.11	100.00%	79,068.95

**FY2024 CAPITAL IMPROVEMENT PROGRAM
CITY OF MARION, IOWA
STATUS UPDATE - AS OF JUNE 30, 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	130,206	0	9,794	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%	This is for grants and improvements to the airport until the Airport Visioning Team figures out next steps for the airport.
ANN-18-086	Eng	HMA Program	1,000,000	981,036	0	18,964	98%	Final payment was made within this fiscal year.
ANN-18-103	Parks	ROW Landscaping and Replanting Program	50,000	64,711	0	-14,711	129%	This money was re-allocated to other projects such as the plaza.
ANN-18-106	Eng	Sidewalk Ramp Repair Program	150,000	151,320	0	-1,320	101%	This is some of last years project and this years project and all varies on how quickly the projects are completed.
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. Minus reimbursements from Developers and Water Department actual expenditure was \$19,132 in FY 24.
ANN-24-001	Eng	Pavement Management Program	1,400,000	1,591,732	0	-191,732	114%	This is several projects that span the construction year and so some will occur before and after July depending on contractors and weather.
ANN-24-002	Parks	Park Equipment Replacement Program	150,000	136,281	0	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 (wood fiber).
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	2,800,000	2,101,647	0	698,353	75%	A total of 11 trucks were ordered - eight have been completed and delivered and the remaining are being finalized.
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	0	675,450	0	-675,450		Five automated solid waste trucks and one rear load solid waste truck ordered from Kilburg. Expected delivery date is in the fall.
EQPT-20-009	Fire	Fire Engine 94 Replacement	1,000,000	453,433	0	546,567	45%	The fire engine has been ordered and is scheduled for delivery in Sept. 2024. The remaining balance will be paid upon delivery.
EQPT-25-004	Library	Library Building Generator	0	2,138		-2,138		The generator RFP is set to be made public in early August 2024. Once a contractor is chosen, the work on this grant funded project will commence.
FACS-17-069	PS	Building Construction-Public Services Building	21,300,000	15,488,870	0	5,811,130	73%	Construction remains on track for August 2024. City staff have been working on furniture, fixtures, and equipment. Project updates provided by Conlon: https://www.conlon-marionpublicservices.com/updates

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FACS-18-008	CMO	City Facilities Building Space & Security	50,000	33,262	0	16,738	67%	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	698,039	0	-698,039		Project was estimated to be completed during FY 23 but carried over into FY 24. The building was accepted Nov 2023 and the project is complete.
FACS-18-043	Library	Mobile Library	0	0	0	0		Bookmobile tentatively scheduled for completion and delivery in August 2024. Construction of the vehicle is still ongoing and is expected to be complete in the first week in August. If the completion schedule stays as projected, the bookmobile program will likely launch in late September or early October 2024.
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	21,086	0	893,914	2%	The site plan has been adopted and civil work has begun on the site. Total project cost is \$2.8M
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%	7/23/2024: The project is underway to install cameras at locations where there has been vandalism and graffiti at Thomas, Hanna, Starry, Lowe concessions, Lowe playground off Irish Drive. Vendor is working on project schedule.
GOV-18-016	Comm Dev	Plan Update - City Comprehensive Plan	90,000	39,300	0	50,700	44%	Project website and Social Pinpoint soft launch at the Visioning Committee on 2/21. Public Open House held May 18th at Lowe Park (33 attendees) and survey closed (433 responses). Public workshop held on June 12th (3 attendees). Visioning committee took part in land use exercise to identify preferred locations future land uses of Tech Committee August 7, Visioning Committee August 29th.
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. Small carryover into FY24.
GOV-24-001	Comm Dev	Community Development Software	100,000	73,215	0	26,785	73%	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	Lowe 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	903,831	0	4,496,169	17%	Project has officially started with Rinderknecht. Equipment and supplies are all on order and the beginning phases of the project will be started. Expecting monthly invoices with majority of the payments coming in FY25; expected to spend 30% of the compressor in FY24
REC-18-044	Parks	ParkLand Improvements-Lowe Park West End	130,000	108,443	0	21,557	83%	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.

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REC-18-046	Parks	Prairie Hill Park Development	0	64,569	0	-64,569		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	182,125	0	-42,125	130%	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	32,838	0	42,162	44%	Dumpster enclosures expected to be completed Spring 2024.
REC-18-054	Parks	Study-Water Trail,Lake,& Seasonal Amenities -ImagiNEXT	200,000	18,862	0	181,138	9%	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.
REC-24-001	Parks	Draper Park	220,000	59,269	0	160,731	27%	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 August 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%	The land has been deeded to water and the city. There are two further annual payments to be made in FY25 and FY26
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	9,019,369	0	-4,719,369	210%	Some funds will come back to Marion from the other municipalities for their share of the project. They are billed quarterly. Project has a completion date of Sept. 2024. Marion pays for 32.9% of the project but cash flows it.
SWR-17-026	Eng	Sanitary Sewer Construction-Indian Creek Trunk Segment 11	150,000	306,364	0	-156,364	204%	A majority of the funds will come back to Marion from the other municipalities for their share of the project. They are billed quarterly. Project has a completion date of June 2025. Marion pays for 4.44% but cash flows it.
SWR-20-001-4	Eng	Sanitary Trunk Sewer - Project 4 & 5	1,200,000	234,691	0	965,309	20%	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	60,040	0	239,960	20%	Iowa DOT accepted the bridge. Materials have been ordered for the lighted pillars and fabrication is underway. Community Wayfinding Master Plan is close to being finished with a draft plan to be shared with the steering committee by the end of July. Consultant presentation to City Council is anticipated in September.
TRANS-18-101	Eng	Road Reconstruction-7th Ave- 7th St to 12nd St-Central Corridor	0	365,730		-365,730		Complete
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.

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TRANS-18-092	Eng	Road Construction-Alburnett Road Extension & Bridge	5,000,000	438,778	0	4,561,222	9%	Acquisitions and final designs are underway. Once the project is through the Fed Environmental Clearance level then it will start going through the process to be bid, issues ongoing and bid date is now TBD
TRANS-18-094	Eng	Road Construction-Tower Terrace Phase IX - East of 35th St	700,000	0	0	700,000	0%	At the June 6, 2024 Council meeting the improvements installed (storm sewer, water main, trail) were accepted. Paving and other improvements could not be installed. The Developer paid the City \$62,997.58 for those improvements not installed.
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 did not bill yet in FY 24. 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	105,852	0	94,148	53%	The city was awarded \$500,000 from the State TSIP program. Contract is approved with Boomerang. Project is under construction.
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	149,579	0	2,100,422	7%	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	19,445	0	1,707,555	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	74,031	0	175,969	30%	Aquisitions underway as well as final design.
TRL-18-056	Eng	Indian Creek Trail	0	50,501	0	-50,501		Project completed.
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	42,090	0	87,910	32%	Meeting with property owners to determine best alignment (east or west side). Environmental studies can't be done until warmer weather.

Totals	59,376,000	37,797,349	0	21,578,651	64%
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