

CITY OF MARSHALLTOWN
COUNCIL AGENDA
CITY HALL COUNCIL CHAMBERS
10 W STATE STREET
FEBRUARY 4, 2019, NOON

A. NOTICE TO PUBLIC

The Mayor and City Council welcome comment from the public during discussion of any of the agenda items. You are required to step to the microphone, state your name and address for the record and to limit the time used to present your remarks 3 minutes or less in order that others may be given the opportunity to speak. All speakers shall speak clearly and direct their comments to the Mayor and City Council and not to any Councilor specifically. It is at the discretion of the Mayor and Council to respond to specific questions and comments or to have staff respond during the meeting.

B. CALL TO ORDER

Mayor Joel T.S. Greer

C. PLEDGE OF ALLEGIANCE

D. ROLL CALL

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

E. DISCUSSION

1. Budget FY2020: Road Use Tax Fund

Documents:

[RUT Budget Memo.pdf](#)

[Budget Comparison Report for Road Use Tax Fund 110.pdf](#)

2. Budget FY2020: Enterprise Funds

Documents:

[Enterprise Fund Budget Memo.pdf](#)

[Cash Balances for Enterprise Funds.pdf](#)

[Budget Comparison Report for Enterprise Funds.pdf](#)

3. Budget FY2020: Employee Benefit Fund

Documents:

[Emergency and Employee Benefits Budget Memo.pdf](#)

[Budget Comparison Report for Employee Benefit and
Emergency Levies.pdf](#)

4. Budget FY2020: Scenarios For Property Tax Levies

Documents:

Scenarios for Property Tax Levies Memo.pdf
Scenario 1 FY20CityBudget with 390K LOST.pdf
Scenario 2 FY20CityBudget without 390K LOST.pdf

F. **PUBLIC COMMENT**

Members of the public may make comments on any item which was not on the agenda during this time. The speaker shall approach the microphone, and state his or her name and address. Comments shall be limited to three minutes, unless a longer comment is authorized by the Mayor. The speaker shall direct comments to the Mayor and to the Council as a whole. The Mayor and Councilors shall not engage in discussion or debate on items raised by members of the public, and no action may be taken on items raised in public comments in order to comply with open meetings laws.

G. **ADJOURN**

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

MARSHALLTOWN

— I O W A —

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Jessica Kinser, Administrator
Diana Steiner, Finance Director
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FINANCE DEPARTMENT

January 30, 2019

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: Discussion of FY19 Re-estimated Budget and FY20 Budget for the Road Use Tax

Policy Issue: Adoption of FY19 Re-estimated Budget and FY20 Annual Budget on March 11, 2019.

Recommendation: This is a review of the proposed budgets related to the Road Use Tax Fund 110.

Background: Road use revenues originate from the collection of vehicle registrations and gas taxes paid at the pump. It is apportioned among cities based on the latest federal census. The expenses for this fund are to be used for construction and maintenance of public streets, which includes congruent storm water/sewer lines, sidewalks, etc. Department Directors and the City Administrator developed the budget amounts based on current and future needs. For the Budget Comparison Report, the first column shows the actual activity for FY17. The second column shows the actual activity for FY18. The third column is the actual year-to-date activity through December for FY19 (6 months of the fiscal year). The fourth column is a re-estimate of the FY19 budget. The fifth column is a proposed FY20 budget. The sixth column shows the dollar increase between columns five and four. The seventh column shows the percent increase between columns five and four.

Please take note of the following:

1. Projecting a decrease in revenues in FY20 per the Iowa Dept. of Transportations per capita forecast.
2. Expenditures related to the Capital Improvement Plan (CIP) have been budgeted, which for FY20 also includes the \$1 million Railroad Crossing Safety Improvements.

City Council

Susan Cahill, Leon Lamer, Mike Gowdy,
Al Hoop, Gabriel Isom, Bill Martin, Bethany Wirin

3. A transfer to the General Fund of \$1,206,995 is to cover Public Works Department wages and a small percentage for the HR Director, Finance Director, and City Administrator.
4. There is an increase of \$80,000 budgeted for tree removal to remove the stumps. FEMA will only provide funding for a flesh cut.
5. Overall, the budgeted deficit of \$63,463 in FY19 and \$1,656,937 in FY20 will be covered by the RUT fund balance. The RUT fund balance at 06/30/18 was \$4.5 million, and we are expecting a \$2.8 million dollar balance at 06/30/20.

Attachment: Budget Comparison Report for Road Use Tax Fund 110

cc: Jessica Kinser, City Administrator

City Council

Susan Cahill, Leon Lamer, Mike Gowdy,
Al Hoop, Gabriel Isom, Bill Martin, Bethany Wirin



Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Fund: 110 - ROAD USE TAX								
Function: 2010 - Roads, Bridges, Sidewalks								
Revenue								
110.2010.4320.000	STATE ROAD USE TAXES	3,420,431.78	3,515,491.24	1,947,754.56	3,500,000.00	3,400,000.00	-100,000.00	-2.86%
	Total Revenue:	3,420,431.78	3,515,491.24	1,947,754.56	3,500,000.00	3,400,000.00	-100,000.00	-2.86%
Expense								
110.2010.5010.010	REGULAR-NON UNION	10,137.07	10,430.52	5,336.32	10,659.00	11,062.00	403.00	3.78%
110.2010.5101.010	SOCIAL SECURITY-NON UNION	607.34	626.04	320.53	661.00	686.00	25.00	3.78%
110.2010.5102.010	MEDICARE-NON UNION	142.03	146.40	74.93	155.00	160.00	5.00	3.23%
110.2010.5111.010	IPERS-NON UNION	905.21	931.50	503.76	1,006.00	1,044.00	38.00	3.78%
110.2010.5121.010	GRP INSUR-NON UNION	1,052.69	1,052.73	517.96	1,080.00	1,166.00	86.00	7.96%
110.2010.5123.010	WORKCOMP-NON UNION	22.23	15.58	4.83	174.00	180.00	6.00	3.45%
110.2010.5132.000	CLOTHING EXPENSE	5,923.02	8,939.98	5,095.71	6,500.00	6,500.00	0.00	0.00%
110.2010.5151.000	PHYSICALS/IMMUNIZATIONS	37.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
110.2010.5210.000	ADVERTISING & LEGAL PUB	260.00	0.00	489.82	0.00	0.00	0.00	0.00%
110.2010.5230.000	CONSULTING & PROF FEES	1,500.00	2,064.00	15,360.50	2,000.00	2,000.00	0.00	0.00%
110.2010.5232.000	AUDITING FEES	0.00	3,120.00	0.00	0.00	0.00	0.00	0.00%
110.2010.5233.000	ENGINEERING FEES	963.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
110.2010.5251.000	LICENSE & PERMITS	23.00	267.50	64.00	250.00	250.00	0.00	0.00%
110.2010.5261.000	RESIDENTIAL CLEANUP	0.00	42.55	0.00	0.00	0.00	0.00	0.00%
110.2010.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	298.00	0.00	0.00	0.00	0.00	0.00%
110.2010.5290.000	INSURANCE - GENERAL	18,409.83	20,172.40	0.00	972.00	972.00	0.00	0.00%
110.2010.5342.000	CONTRACT-OUTSIDE HELP	12,115.52	14,360.15	4,038.58	40,000.00	30,000.00	-10,000.00	-25.00%
110.2010.5344.000	CONTRACT-MAINTENANCE	3,930.55	3,377.86	1,258.98	3,500.00	3,500.00	0.00	0.00%
110.2010.5347.000	CONTRACT-SOFTWARE MAINT	2,108.57	5,996.55	2,104.42	3,000.00	3,000.00	0.00	0.00%
110.2010.5351.000	CONTRACT-CONCRETE REPAIR	0.00	127,141.03	0.00	0.00	0.00	0.00	0.00%
110.2010.5352.000	CONTRACT-TREE REMOVAL	26,215.00	29,440.00	7,990.00	30,000.00	110,000.00	80,000.00	266.67%
110.2010.5359.000	TOWING SERVICES	0.00	375.00	200.00	0.00	0.00	0.00	0.00%
110.2010.5360.000	POSTAGE & SHIPPING	41.21	9.28	0.00	100.00	100.00	0.00	0.00%
110.2010.5380.000	RENTS & LEASES	93.14	151.64	176.80	300.00	300.00	0.00	0.00%
110.2010.5386.000	CONTRACT LAWN CARE	11,321.00	7,706.00	7,394.00	13,000.00	13,000.00	0.00	0.00%
110.2010.5410.000	REPAIRS & MAINTENANCE	10,158.04	5,873.60	11,342.01	8,000.00	8,000.00	0.00	0.00%
110.2010.5450.000	TELEPHONE/OTHR COMMNCTN	3,663.49	4,899.13	2,448.95	3,500.00	3,500.00	0.00	0.00%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
110.2010.5460.000	CONFERENCE EXPENSE	0.00	200.00	70.00	4,500.00	4,500.00	0.00	0.00%
110.2010.5481.000	ELECTRICITY	13,014.97	9,427.70	4,798.33	12,000.00	12,000.00	0.00	0.00%
110.2010.5482.000	NATURAL GAS	7,304.74	9,799.88	2,386.83	10,000.00	10,000.00	0.00	0.00%
110.2010.5489.000	SAFETY EQUIP/SUPPLY	223.00	74.00	7.88	200.00	200.00	0.00	0.00%
110.2010.5565.000	VEHICLE OPER/MAINT SPPLY	22,687.21	43,605.43	18,595.83	22,000.00	22,000.00	0.00	0.00%
110.2010.5570.000	VEHICLE GAS	21,841.21	8,748.66	5,344.68	10,000.00	10,000.00	0.00	0.00%
110.2010.5571.000	VEHICLE DIESEL FUEL	8,499.91	14,289.37	16,390.73	30,000.00	30,000.00	0.00	0.00%
110.2010.5600.000	OPERATING SUPPLIES	28,062.18	20,400.91	9,461.93	35,000.00	35,000.00	0.00	0.00%
110.2010.5605.000	OFFICE SUPPLIES	31.89	0.00	50.65	200.00	200.00	0.00	0.00%
110.2010.5611.000	BLDG,GRD OPER/MAINT SPLY	745.16	143.17	6,837.34	750.00	750.00	0.00	0.00%
110.2010.5612.000	COMPUTER COMPONENTS	1,653.95	692.44	0.00	1,000.00	1,000.00	0.00	0.00%
110.2010.5616.000	MOSQUITO SPRAYING	67.30	0.00	0.00	1,200.00	0.00	-1,200.00	-100.00%
110.2010.5617.000	RM-OTHER	7,297.59	357.88	0.00	5,000.00	5,000.00	0.00	0.00%
110.2010.5618.000	RM-ASPHALT	15,262.24	23,093.68	1,710.13	30,000.00	30,000.00	0.00	0.00%
110.2010.5619.000	RM-ASPHALT MIX	490.80	19,825.40	7,432.93	5,500.00	5,500.00	0.00	0.00%
110.2010.5620.000	RM-CRUSHED ROCK	10,592.14	22,000.01	11,877.59	12,000.00	12,000.00	0.00	0.00%
110.2010.5622.820	SR-SODIUM CHLORIDE	18,637.87	0.00	0.00	0.00	0.00	0.00	0.00%
110.2010.5626.000	TS-SIGNS, POSTS & SPPLYS	17,579.08	7,087.37	5,372.82	20,000.00	20,000.00	0.00	0.00%
110.2010.5627.000	TS-BARRICADES, SUPPLIES	853.38	1,230.04	586.88	5,000.00	5,000.00	0.00	0.00%
110.2010.5628.000	TS-PAVEMENT MARKING	19,388.10	24,656.76	18,455.66	30,000.00	30,000.00	0.00	0.00%
110.2010.5703.000	MINOR COMPUTER	583.83	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
110.2010.5718.000	MINOR EQUIP, UNCLASSIFIED	7,803.56	4,927.28	1,447.40	3,500.00	3,500.00	0.00	0.00%
110.2010.5740.000	COMPUTER EQUIP > \$5,000	76.55	0.00	0.00	0.00	0.00	0.00	0.00%
110.2010.5750.000	OTHER CAP EQUIP > \$5,000	43,916.78	140,687.12	0.00	647,000.00	180,000.00	-467,000.00	-72.18%
110.2010.5776.000	BUILDINGS & IMPROVEMENTS	22,101.98	6,095.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		378,344.36	604,779.54	175,549.71	1,016,707.00	619,070.00	-397,637.00	-39.11%
Total Function: 2010 - Roads, Bridges, Sidewalks:		3,042,087.42	2,910,711.70	1,772,204.85	2,483,293.00	2,780,930.00	297,637.00	11.99%
Function: 2011 - Sidewalks								
Expense								
110.2011.5351.000	CONTRACT-CONCRETE REPAIR	0.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00%
Total Expense:		0.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00%
Total Function: 2011 - Sidewalks:		0.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00%
Function: 2012 - Street Construction								
Expense								
110.2012.5230.000	CONSULTING & PROF FEES	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
110.2012.5233.000	ENGINEERING FEES	0.00	23,229.18	0.00	5,000.00	5,000.00	0.00	0.00%
110.2012.5348.000	CONTRACT-OTHER	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00%
110.2012.5349.000	CONTRACT-BRIDGE & CULVRT	0.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00%

Budget Comparison Report

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					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
110.2012.5350.000	CONTRACT-ASPHALT RESURF	7,009.40	0.00	10,748.23	100,000.00	350,000.00	250,000.00	250.00%
110.2012.5351.000	CONTRACT-CONCRETE REPAIR	6,262.32	1,080.00	0.00	100,000.00	200,000.00	100,000.00	100.00%
110.2012.5410.000	REPAIRS & MAINTENANCE	112.50	0.00	0.00	0.00	0.00	0.00	0.00%
110.2012.5750.000	OTHER CAP EQUIP > \$5,000	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
110.2012.5779.000	CAPITAL CONSTRCT-STREETS	0.00	0.00	0.00	0.00	225,000.00	225,000.00	0.00%
Total Expense:		13,384.22	28,309.18	10,748.23	206,000.00	821,000.00	615,000.00	298.54%
Total Function: 2012 - Street Construction:		13,384.22	28,309.18	10,748.23	206,000.00	821,000.00	615,000.00	298.54%
Function: 2030 - Street Lighting								
Expense								
110.2030.5290.000	INSURANCE - GENERAL	31.96	0.00	0.00	0.00	0.00	0.00	0.00%
110.2030.5342.000	CONTRACT-OUTSIDE HELP	58.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
110.2030.5481.000	ELECTRICITY	208,674.41	225,804.62	112,120.12	200,000.00	230,000.00	30,000.00	15.00%
110.2030.5600.000	OPERATING SUPPLIES	11,027.70	2,527.25	344.12	3,000.00	3,000.00	0.00	0.00%
Total Expense:		219,792.07	228,331.87	112,464.24	205,000.00	235,000.00	30,000.00	14.63%
Total Function: 2030 - Street Lighting:		219,792.07	228,331.87	112,464.24	205,000.00	235,000.00	30,000.00	14.63%
Function: 2040 - Traffic Safety								
Expense								
110.2040.5132.000	CLOTHING EXPENSE	2,697.07	2,765.87	1,311.62	2,200.00	2,200.00	0.00	0.00%
110.2040.5230.000	CONSULTING & PROF FEES	15.00	0.00	0.00	480.00	480.00	0.00	0.00%
110.2040.5233.000	ENGINEERING FEES	0.00	0.00	5,239.00	0.00	0.00	0.00	0.00%
110.2040.5251.000	LICENSE & PERMITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
110.2040.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	198.00	0.00	0.00	0.00	0.00	0.00%
110.2040.5290.000	INSURANCE - GENERAL	114.12	0.00	0.00	0.00	0.00	0.00	0.00%
110.2040.5342.000	CONTRACT-OUTSIDE HELP	119.68	645.52	5,239.00	1,000.00	1,000.00	0.00	0.00%
110.2040.5344.000	CONTRACT-MAINTENANCE	99.00	0.00	0.00	0.00	0.00	0.00	0.00%
110.2040.5347.000	CONTRACT-CMPTR TECH SPRT	9.99	0.00	0.00	0.00	0.00	0.00	0.00%
110.2040.5360.000	POSTAGE & SHIPPING	12.10	129.11	19.98	10.00	10.00	0.00	0.00%
110.2040.5410.000	REPAIRS & MAINTENANCE	3,889.61	1,366.33	469.90	1,500.00	1,500.00	0.00	0.00%
110.2040.5450.000	TELEPHONE/OTHR COMMNCTN	1,755.36	1,621.99	483.60	1,600.00	1,600.00	0.00	0.00%
110.2040.5460.000	CONFERENCE EXPENSE	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
110.2040.5481.000	ELECTRICITY	13,879.87	15,014.53	8,245.13	20,000.00	20,000.00	0.00	0.00%
110.2040.5482.000	NATURAL GAS	0.00	0.00	0.00	600.00	600.00	0.00	0.00%
110.2040.5565.000	VEHICLE OPER/MAINT SPPLY	2,492.45	2,018.37	663.80	3,000.00	3,000.00	0.00	0.00%
110.2040.5570.000	VEHICLE GAS	1,885.22	2,324.59	1,860.19	3,000.00	3,000.00	0.00	0.00%
110.2040.5571.000	VEHICLE DIESEL FUEL	504.69	504.93	0.00	1,000.00	1,000.00	0.00	0.00%
110.2040.5600.000	OPERATING SUPPLIES	8,061.95	8,450.60	2,010.17	12,000.00	12,000.00	0.00	0.00%
110.2040.5605.000	OFFICE SUPPLIES	0.00	100.99	0.00	100.00	100.00	0.00	0.00%
110.2040.5703.000	MINOR COMPUTER	0.00	0.00	1,238.18	0.00	0.00	0.00	0.00%

Budget Comparison Report

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					Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
110.2040.5718.000	MINOR EQUIP, UNCLASSIFIED	15,083.77	12,362.81	2,443.45	10,000.00	10,000.00	0.00	0.00%
110.2040.5750.000	OTHER CAP EQUIP > \$5,000	0.00	82,425.88	47,493.00	47,493.00	31,000.00	-16,493.00	-34.73%
110.2040.5780.000	TRAFFIC SIGNALS	15.99	0.00	6,064.00	0.00	0.00	0.00	0.00%
Total Expense:		50,635.87	129,929.52	82,781.02	104,233.00	87,740.00	-16,493.00	-15.82%
Total Function: 2040 - Traffic Safety:		50,635.87	129,929.52	82,781.02	104,233.00	87,740.00	-16,493.00	-15.82%
Function: 2050 - Snow Removal								
Expense								
110.2050.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	0.00	8,000.00	8,000.00	0.00	0.00%
110.2050.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
110.2050.5565.000	VEHICLE OPER/MAINT SPPLY	13.55	4,734.33	14.99	0.00	0.00	0.00	0.00%
110.2050.5570.000	VEHICLE GAS	673.50	1,277.82	19.00	6,000.00	6,000.00	0.00	0.00%
110.2050.5571.000	VEHICLE DIESEL FUEL	4,901.45	12,819.00	0.00	20,000.00	20,000.00	0.00	0.00%
110.2050.5600.000	OPERATING SUPPLIES	4,890.70	5,476.45	663.68	5,000.00	5,000.00	0.00	0.00%
110.2050.5622.000	SR-SODIUM CHLORIDE	106,085.12	115,010.92	98,900.90	150,000.00	150,000.00	0.00	0.00%
110.2050.5622.820	SR-SODIUM CHLORIDE	0.00	11,863.30	0.00	0.00	0.00	0.00	0.00%
110.2050.5623.000	SR-CALCIUM CHLORIDE	0.00	599.88	0.00	5,000.00	5,000.00	0.00	0.00%
110.2050.5625.000	SR-ANTI ICING-NEW STRTS	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
110.2050.5750.000	OTHER CAP EQUIP > \$5,000	136,150.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		252,714.32	151,781.70	99,598.57	200,000.00	200,000.00	0.00	0.00%
Total Function: 2050 - Snow Removal:		252,714.32	151,781.70	99,598.57	200,000.00	200,000.00	0.00	0.00%
Function: 2060 - Highway Engineering								
Expense								
110.2060.5132.000	CLOTHING EXPENSE	19.99	39.60	0.00	200.00	200.00	0.00	0.00%
110.2060.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
110.2060.5210.000	ADVERTISING & LEGAL PUB	300.25	469.55	400.00	600.00	600.00	0.00	0.00%
110.2060.5230.000	CONSULTING & PROF FEES	513.00	5,000.00	0.00	500.00	500.00	0.00	0.00%
110.2060.5233.000	ENGINEERING FEES	455.40	8,220.19	926.11	8,000.00	8,000.00	0.00	0.00%
110.2060.5251.000	LICENSE & PERMITS	0.00	340.00	0.00	0.00	0.00	0.00	0.00%
110.2060.5280.000	DUES, MEMBER, SUBSCRIPTN	1,230.00	1,554.00	0.00	2,500.00	2,500.00	0.00	0.00%
110.2060.5342.000	CONTRACT-OUTSIDE HELP	60.37	0.00	0.00	436,450.00	1,555,000.00	1,118,550.00	256.28%
110.2060.5344.000	CONTRACT-MAINTENANCE	19.00	6,495.00	0.00	3,000.00	3,000.00	0.00	0.00%
110.2060.5347.000	CONTRACT-SOFTWARE MAINT	19,246.56	15,741.40	10,561.50	19,300.00	19,300.00	0.00	0.00%
110.2060.5351.000	CONTRACT-CONCRETE REPAIR	0.00	507.00	0.00	0.00	0.00	0.00	0.00%
110.2060.5360.000	POSTAGE & SHIPPING	69.27	24.81	60.44	100.00	100.00	0.00	0.00%
110.2060.5410.000	REPAIRS & MAINTENANCE	495.00	0.00	180.00	2,000.00	2,000.00	0.00	0.00%
110.2060.5450.000	TELEPHONE/OTHR COMMNCTN	5,024.35	4,470.52	1,895.97	4,000.00	4,000.00	0.00	0.00%
110.2060.5460.000	CONFERENCE EXPENSE	2,485.00	308.20	625.00	5,000.00	5,000.00	0.00	0.00%
110.2060.5465.000	TRAVEL - HOTEL/MOTEL	166.64	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
110.2060.5472.000	MILEAGE REIMBURSE	46.80	47.19	163.80	0.00	0.00	0.00	0.00%
110.2060.5475.000	RECRUITING EXPENSES	0.00	295.00	0.00	0.00	0.00	0.00	0.00%
110.2060.5485.000	STORM WATER FEES	144.84	48.00	0.00	132.00	132.00	0.00	0.00%
110.2060.5565.000	VEHICLE OPER/MAINT SPPLY	12.99	-228.05	0.00	1,000.00	1,000.00	0.00	0.00%
110.2060.5570.000	VEHICLE GAS	1,211.20	1,435.76	811.10	2,000.00	2,000.00	0.00	0.00%
110.2060.5600.000	OPERATING SUPPLIES	1,062.95	167.33	899.00	3,500.00	3,500.00	0.00	0.00%
110.2060.5605.000	OFFICE SUPPLIES	195.64	270.76	118.50	200.00	200.00	0.00	0.00%
110.2060.5612.000	COMPUTER COMPONENTS	724.87	530.74	0.00	1,500.00	1,500.00	0.00	0.00%
110.2060.5685.000	SURVEY SUPPLIES	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
110.2060.5702.000	MINOR OFFICE FURN/EQUIP	439.18	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
110.2060.5703.000	MINOR COMPUTER	4,778.16	3,030.71	89.88	5,000.00	5,000.00	0.00	0.00%
110.2060.5704.000	MINOR SOFTWARE <\$5,000	1,834.95	1,865.98	0.00	2,000.00	2,000.00	0.00	0.00%
110.2060.5718.000	MINOR EQUIP, UNCLASSIFIED	3,407.54	31.96	0.00	8,000.00	8,000.00	0.00	0.00%
110.2060.5740.000	COMPUTER EQUIP > \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
110.2060.5741.000	COMPUTER SOFTWARE > 5,000	6,305.00	9,357.06	10,458.75	0.00	0.00	0.00	0.00%
110.2060.5750.000	OTHER CAP EQUIP > \$5,000	28,390.00	0.00	21,820.00	21,820.00	0.00	-21,820.00	-100.00%
Total Expense:		78,638.95	60,022.71	49,010.05	530,402.00	1,627,132.00	1,096,730.00	206.77%
Total Function: 2060 - Highway Engineering:		78,638.95	60,022.71	49,010.05	530,402.00	1,627,132.00	1,096,730.00	206.77%
Function: 2070 - Street Cleaning								
Expense								
110.2070.5565.000	VEHICLE OPER/MAINT SPPLY	1,494.32	3,888.91	5,961.25	3,000.00	3,000.00	0.00	0.00%
110.2070.5570.000	VEHICLE GAS	2,445.05	0.00	0.00	4,500.00	4,500.00	0.00	0.00%
110.2070.5600.000	OPERATING SUPPLIES	2,128.46	3,496.66	0.00	2,500.00	2,500.00	0.00	0.00%
110.2070.5750.000	OTHER CAP EQUIP > \$5,000	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00%
Total Expense:		6,067.83	7,385.57	5,961.25	10,000.00	210,000.00	200,000.00	2,000.00%
Total Function: 2070 - Street Cleaning:		6,067.83	7,385.57	5,961.25	10,000.00	210,000.00	200,000.00	2,000.00%
Function: 9000 - 9000								
Expense								
110.9000.7500.001	TR TO GENERAL	955,717.00	1,084,577.98	391,089.88	1,217,588.00	1,206,995.00	-10,593.00	-0.87%
110.9000.7500.310	TRANSFER TO FED. STREET GRAM	0.00	509,341.07	-39,069.42	0.00	0.00	0.00	0.00%
110.9000.7500.356	TRANSFER OUT - 16 BONDS	0.00	922,901.45	12,532.40	12,533.00	0.00	-12,533.00	-100.00%
110.9000.7500.357	TRANSFER OUT - CY18 STREET PI	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
110.9000.7500.391	TRANSFER OUT -TIF DIST II	0.00	1,666.99	0.00	0.00	0.00	0.00	0.00%
110.9000.7500.392	TRANSFER OUT - FUND 392	0.00	50,549.43	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

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					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
110.9000.7500.610	TR TO WPC	0.00	14,072.20	5,849.47	11,000.00	0.00	-11,000.00	-100.00%
	Total Expense:	955,717.00	2,583,109.12	370,402.33	1,241,121.00	1,206,995.00	-34,126.00	-2.75%
	Total Function: 9000 - 9000:	955,717.00	2,583,109.12	370,402.33	1,241,121.00	1,206,995.00	-34,126.00	-2.75%
	Total Fund: 110 - ROAD USE TAX:	1,465,137.16	-278,157.97	1,041,239.16	-63,463.00	-1,656,937.00	-1,593,474.00	2,510.87%
	Report Total:	1,465,137.16	-278,157.97	1,041,239.16	-63,463.00	-1,656,937.00	-1,593,474.00	2,510.87%

MARSHALLTOWN

— I O W A —

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

January 30, 2019

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: Discussion of FY19 Re-estimated Budget and FY20 Budget for the Enterprise Funds

Policy Issue: Adoption of FY19 Re-estimated Budget and FY20 Annual Budget on March 11, 2019.

Recommendation: This is a review of the proposed budgets related to the Enterprise Funds.

Background: Enterprise funds are activities that run like a business since fees are charged to offset the costs. This includes the Water Pollution Control Plant (WPCP), Sanitary Sewer, Storm Water, Transit, Compost and Aquatic Center Concessions. Department Directors and the City Administrator developed the budget amounts based on current and future needs. There is a cash balance sheet that shows the 6/30/18 fund balance, FY19 re-estimated budget activity, FY19 projected fund balance, FY20 budget activity, and the projected FY20 fund balance. For the Budget Comparison Report, the first column shows the actual activity for FY17. The second column shows the actual activity for FY18. The third column is the actual year-to-date activity through December for FY19 (6 months of the fiscal year). The fourth column is a re-estimate of the FY19 budget. The fifth column is a proposed FY20 budget. The sixth column shows the dollar increase between columns five and four. The seventh column shows the percent increase between columns five and four. Any revenues and expenditures related to the Capital Improvement Plan (CIP) are contained in the funds. The bond payments that are paid from enterprise funds are also shown in the funds under objects 5810 (principal), 5820 (interest), and 5830 (bond fees).

Funds 610 & 611 Water Pollution Control Plant/Sanitary Sewer: This shows the revenue and expenses for their daily operations and related bond payments. The expenses are shown in fund 610 and the revenues are shown in fund 611. The funds are transferred from 611 to offset expenses in 610.

City Council

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Al Hoop, Gabriel Isom, Bill Martin, Bethany Wirin

Funds 612-617 relate to bond revenue and construction costs for capital projects of the WPCP/Sanitary Sewer enterprise.

Funds 690 Transit Operations: This shows the revenue and expenses for the daily operations of a bus transit system and capital purchases of equipment. Transit is also funded through the tax levy which for FY20 equals \$316,540. We are levying the amount needed so revenues equal expenditures for the FY20 budget. The funds for this levy are deposited into the General Fund and transferred to fund 690. The bus purchase of \$403,712 and related revenue of \$343,155 is shown in FY19's budget. The fund balance of \$48,000 is for emergency bus repairs.

Fund 740 Storm Sewer/Storm Water: This shows the revenue and expenses for their daily operations and related bond payments.

Fund 741 GO Storm Water Projects: This reflects any bond revenue and construction costs for capital projects of the Storm Water enterprise. Funds from 740 can be transferred to 741 to cover the deficit.

Fund 750 Composting Facility: This shows the revenue and expenses for their daily operations and in FY19 \$130,000 trommel screen equipment shown to you at a prior meeting under the CIP.

Fund 760 Concessions: This shows the revenue and expenses to operate the Aquatic Center concession stand.

Note: When completing the final budget report, Marshalltown Water Works will be added.

Attachment: Cash balances for Enterprise Funds
Budget Comparison Report for Enterprise Funds.

cc: Jessica Kinser, City Administrator

City Council

Susan Cahill, Leon Lamer, Mike Gowdy,
Al Hoop, Gabriel Isom, Bill Martin, Bethany Wirin

PROJECTED CASH BALANCES
ENTERPRISE FUNDS

Fund	Fund Name	ENDING CASH 06/30/18	REVISED FYE 19 NET BUDGET	ESTIMATED 06/30/19 ENDING BALANCE	FY 20 NET BUDGET	ESTIMATED 6/30/20 ENDING BALANCE	
610	WATER POLLUTION CONTROL	5,778	(6,622,462)	(6,616,684)	(6,913,461)	(13,530,145)	Net
611	WPCP REVENUE	10,296,771	7,337,264	17,634,035	7,497,296	25,131,331	11,601,186.00
612	WPCP REVENUE BOND FUND	(32)	32	-	-	-	
614	WPCP CAPITAL IMPROVEMENT RSRV	1,020,099	13,000	1,033,099	13,000	1,046,099	
616	SANITARY SEWER REHAB PROJECT (Manhole project)	-	2,700,000	2,700,000	(788,000)	1,912,000	
617	SANITARY SEWER NEW CONSTRUCTN REVENUE	89,981	14,000	103,981	14,000	117,981	
618	TORNADO-WPCP	-	(4,402)	(4,402)		(4,402)	
690	TRANSIT OPERATING	126,126	(77,823)	48,303	-	48,303	
740	STORM SEWER UTILITY	1,891,777	606,953	2,498,730	380,838	2,879,568	Net
741	2016 GO STORM WATER PROJ	1,561,196	(590,450)	970,746	(1,645,000)	(674,254)	2,205,314.00
742	TORNADO-STORM/SEWER	-	(4,140)	(4,140)	-	(4,140)	
750	COMPOSTING FACILITY	181,574	(132,268)	49,306	(17,613)	31,693	
751	TORNADO-COMPOST	-	(463,058)	(463,058)		(463,058)	
760	P&R CONCESSIONS ENTERPRISE	(13,461)	565	(12,896)	4,565	(8,331)	
	TOTAL ENTERPRISE FUNDS	15,159,809	2,777,211	17,937,020	(1,454,375)	16,482,645	

Note: Does not include Marshalltown Water Works



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				2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)		
Fund: 610 - WATER POLLUTION CONTROL								
Function: 8015 - Sewer & Sewage Disposal								
Expense								
610.8015.5010.010	REGULAR-NON UNION	366,714.14	385,159.36	197,113.39	407,392.00	427,221.00	19,829.00	4.87%
610.8015.5010.050	REGULAR-WPCP UNION	415,821.24	429,504.29	221,530.53	450,814.00	464,637.00	13,823.00	3.07%
610.8015.5020.010	OVERTIME-NON UNION	1,689.63	392.72	0.00	0.00	0.00	0.00	0.00%
610.8015.5020.050	OVERTIME-WPCP UNION	20,282.86	19,649.55	9,839.92	20,000.00	20,000.00	0.00	0.00%
610.8015.5030.070	PART-TIME TEMPORARY	2,761.52	3,190.00	0.00	5,000.00	5,000.00	0.00	0.00%
610.8015.5050.060	PART-TIME REGULAR	21,722.75	34,655.21	13,603.17	26,249.00	27,669.00	1,420.00	5.41%
610.8015.5056.040	OTHR DEPT-PPME UNION	81.12	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5057.010	CAR REIMB-NON UNION	112.50	720.00	270.00	540.00	540.00	0.00	0.00%
610.8015.5060.010	TERM PAYOUTS-NON UNION	3,739.12	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5061.050	RHSA PAYOUTS-WPCP UNION	0.00	0.00	0.00	13,000.00	13,000.00	0.00	0.00%
610.8015.5101.010	SOCIAL SECURITY-NON UNION	22,201.77	22,727.23	11,534.77	25,072.00	26,286.00	1,214.00	4.84%
610.8015.5101.040	SOCIAL SECURITY-PPME UNION	4.90	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5101.050	SOCIAL SECURITY-WPCP UNION	25,678.70	26,456.02	13,643.97	29,190.00	30,048.00	858.00	2.94%
610.8015.5101.060	SOCIAL SECURITY-PT REGULAR	1,346.81	2,148.62	843.40	1,627.00	1,716.00	89.00	5.47%
610.8015.5101.070	SOCIAL SECURITY-PT TEMP	171.21	197.79	0.00	620.00	310.00	-310.00	-50.00%
610.8015.5102.010	MEDICARE-NON UNION	5,192.51	5,381.65	2,753.00	5,915.00	6,203.00	288.00	4.87%
610.8015.5102.040	MEDICARE-PPME UNION	1.15	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5102.050	MEDICARE-WPCP UNION	6,005.45	6,187.42	3,190.96	6,827.00	7,027.00	200.00	2.93%
610.8015.5102.060	MEDICARE-PT REGULAR	314.99	502.53	197.22	381.00	401.00	20.00	5.25%
610.8015.5102.070	MEDICARE-TEMPORARY	40.03	46.26	0.00	145.00	73.00	-72.00	-49.66%
610.8015.5111.010	IPERS-NON UNION	32,856.57	34,429.81	18,608.04	38,509.00	40,381.00	1,872.00	4.86%
610.8015.5111.040	IPERS-PPME UNION	7.25	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5111.050	IPERS-WPCP UNION	38,944.16	40,109.41	21,841.33	44,445.00	45,750.00	1,305.00	2.94%
610.8015.5111.060	IPERS-PT REGULAR	1,939.87	3,094.71	1,284.15	2,478.00	2,612.00	134.00	5.41%
610.8015.5121.010	GRP INSUR-NON UNION	53,810.07	55,544.67	27,938.50	54,457.00	58,810.00	4,353.00	7.99%
610.8015.5121.040	GRP INSUR-PPME UNION	10.96	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5121.050	GRP INSUR-WPCP UNION	65,264.30	65,493.60	32,617.54	67,170.00	72,532.00	5,362.00	7.98%
610.8015.5122.000	RETIRES GRP HLTH INS	29,237.76	29,237.76	14,618.88	29,238.00	32,379.00	3,141.00	10.74%
610.8015.5123.010	WORKCOMP-NON UNION	6,547.06	4,389.55	1,282.59	609.00	639.00	30.00	4.93%
610.8015.5123.040	WORKCOMP-PPME UNION	7.09	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

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610.8015.5123.050	WORKCOMP-WPCP UNION	9,628.99	6,381.16	1,845.88	6,689.00	6,885.00	196.00	2.93%
610.8015.5123.060	WORKCOMP-PT REGULAR	481.46	492.37	108.53	373.00	393.00	20.00	5.36%
610.8015.5123.070	WORKCOMP-TEMPORARY	61.22	45.32	0.00	142.00	71.00	-71.00	-50.00%
610.8015.5132.000	CLOTHING EXPENSE	3,093.83	2,930.82	3,151.54	5,560.00	5,560.00	0.00	0.00%
610.8015.5151.000	PHYSICALS/IMMUNIZATIONS	387.00	175.00	350.00	700.00	700.00	0.00	0.00%
610.8015.5210.000	ADVERTISING & LEGAL PUB	641.62	247.06	0.00	1,000.00	1,000.00	0.00	0.00%
610.8015.5216.000	BACKGROUND CHECKS	0.00	30.00	0.00	60.00	60.00	0.00	0.00%
610.8015.5220.000	COLLECTION COSTS/REFUNDS	93,596.16	94,145.16	47,072.58	94,200.00	94,200.00	0.00	0.00%
610.8015.5230.000	CONSULTING & PROF FEES	4,839.72	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5231.000	ACCOUNTING FEES	69,999.93	73,500.00	18,375.00	73,500.00	73,500.00	0.00	0.00%
610.8015.5232.000	AUDITING FEES	2,700.00	2,846.00	0.00	2,500.00	2,500.00	0.00	0.00%
610.8015.5233.000	ENGINEERING FEES	49,233.66	121,505.52	16,615.16	125,000.00	125,000.00	0.00	0.00%
610.8015.5234.000	LEGAL EXPENSES	1,237.50	502.50	0.00	2,500.00	2,500.00	0.00	0.00%
610.8015.5251.000	LICENSE & PERMITS	1,788.00	3,265.50	1,845.50	2,700.00	2,700.00	0.00	0.00%
610.8015.5280.000	DUES, MEMBER, SUBSCRIPTN	1,083.00	280.00	320.00	1,200.00	1,200.00	0.00	0.00%
610.8015.5290.000	INSURANCE - GENERAL	13,059.96	41,058.16	0.00	42,000.00	42,000.00	0.00	0.00%
610.8015.5300.000	INSURANCE - TORT LIAB	6,923.70	4,618.49	0.00	6,480.00	6,480.00	0.00	0.00%
610.8015.5339.000	MEDICAL CLAIMS PAID BY CITY	53.68	343.08	97.44	0.00	0.00	0.00	0.00%
610.8015.5341.000	FLEXIBLE BENEFIT CLAIMS	145.85	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5342.000	CONTRACT-OUTSIDE HELP	198,497.15	180,259.77	12,426.72	260,500.00	260,500.00	0.00	0.00%
610.8015.5344.000	CONTRACT-MAINTENANCE	10,391.38	7,607.73	17,912.83	15,800.00	15,800.00	0.00	0.00%
610.8015.5347.000	CONTRACT-SOFTWARE MAINT	3,709.50	3,781.50	561.50	4,250.00	4,250.00	0.00	0.00%
610.8015.5347.150	CONTRACT-CMPTR TECH SPPRT	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
610.8015.5351.000	CONTRACT-CONCRETE REPAIR	50,053.15	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5360.000	POSTAGE & SHIPPING	1,619.78	811.41	382.19	2,200.00	2,200.00	0.00	0.00%
610.8015.5380.000	RENTS & LEASES	619.50	782.00	987.00	1,000.00	1,000.00	0.00	0.00%
610.8015.5386.000	CONTRACT LAWN CARE	1,435.00	4,305.00	4,305.00	5,500.00	5,500.00	0.00	0.00%
610.8015.5410.000	REPAIRS & MAINTENANCE	58,170.80	60,315.05	30,611.58	120,000.00	120,000.00	0.00	0.00%
610.8015.5411.000	RPR/MAINT - CIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5440.000	TAXES PAID	57,910.00	9,588.00	3,974.00	10,000.00	10,000.00	0.00	0.00%
610.8015.5441.000	SALES TAXES PAID/RECEIVED	7,988.00	47,244.99	17,533.45	50,000.00	50,000.00	0.00	0.00%
610.8015.5450.000	TELEPHONE/OTHR COMMNCTN	5,229.23	6,275.56	2,793.18	4,000.00	4,000.00	0.00	0.00%
610.8015.5451.000	OTHR COMMNCTN/AIR CARDS	437.19	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5460.000	CONFERENCE EXPENSE	4,001.60	2,590.00	555.00	7,500.00	7,500.00	0.00	0.00%
610.8015.5461.000	TRAVEL - AIRFARE	0.00	294.29	0.00	0.00	0.00	0.00	0.00%
610.8015.5462.000	TRAVEL-OTHER	0.00	0.00	118.68	0.00	0.00	0.00	0.00%
610.8015.5465.000	TRAVEL - HOTEL/MOTEL	0.00	1,617.51	1,601.41	1,600.00	1,600.00	0.00	0.00%
610.8015.5472.000	MILEAGE REIMBURSE	0.00	76.60	0.00	0.00	0.00	0.00	0.00%
610.8015.5481.000	ELECTRICITY	262,232.43	248,736.38	156,136.63	280,000.00	280,000.00	0.00	0.00%

Budget Comparison Report

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610.8015.5482.000	NATURAL GAS	15,424.54	17,092.93	12,729.14	110,000.00	110,000.00	0.00	0.00%
610.8015.5483.000	WATER	16,402.59	13,921.50	5,454.30	17,000.00	17,000.00	0.00	0.00%
610.8015.5484.000	PROPANE	127.82	119.98	43.92	230.00	230.00	0.00	0.00%
610.8015.5485.000	STORM WATER FEES	2,606.56	2,453.13	0.00	2,500.00	2,500.00	0.00	0.00%
610.8015.5487.000	FUEL OIL	493.92	3,597.60	0.00	2,000.00	2,000.00	0.00	0.00%
610.8015.5565.000	VEHICLE OPER/MAINT SPPLY	2,501.68	4,478.15	1,281.70	5,500.00	5,500.00	0.00	0.00%
610.8015.5570.000	VEHICLE GAS	1,792.37	2,804.18	2,407.28	3,000.00	2,500.00	-500.00	-16.67%
610.8015.5570.010	VEHICLE GAS	731.32	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5571.000	VEHICLE DIESEL FUEL	541.82	463.69	581.32	900.00	900.00	0.00	0.00%
610.8015.5600.000	OPERATING SUPPLIES	156,378.30	183,768.93	62,476.31	225,000.00	235,000.00	10,000.00	4.44%
610.8015.5603.000	LAB EXPENSES	34,184.84	27,289.41	15,209.70	40,000.00	40,000.00	0.00	0.00%
610.8015.5605.000	OFFICE SUPPLIES	1,031.21	1,399.21	563.36	1,500.00	1,500.00	0.00	0.00%
610.8015.5612.000	COMPUTER COMPONENTS	2,169.88	3,461.18	944.23	3,000.00	3,000.00	0.00	0.00%
610.8015.5702.000	MINOR OFFICE FURN/EQUIP	0.00	187.60	0.00	0.00	0.00	0.00	0.00%
610.8015.5703.000	MINOR COMPUTER	1,246.95	1,500.00	0.00	2,000.00	12,000.00	10,000.00	500.00%
610.8015.5718.000	MINOR EQUIP, UNCLASSIFIED	67,241.55	21,408.82	19,118.23	41,000.00	62,686.00	21,686.00	52.89%
610.8015.5750.000	OTHER CAP EQUIP > \$5,000	395,058.13	802,305.41	51,949.18	794,100.00	977,600.00	183,500.00	23.11%
610.8015.5776.000	BUILDINGS & IMPROVEMENTS	19,710.00	0.00	0.00	0.00	448,000.00	448,000.00	0.00%
610.8015.5810.000	PRINCIPAL REDEMPTION	468,427.90	479,685.64	50,213.83	495,959.00	512,249.00	16,290.00	3.28%
610.8015.5820.000	INTEREST PAYMENTS	132,230.44	123,572.70	57,140.34	113,749.00	102,781.00	-10,968.00	-9.64%
610.8015.5830.000	OTHER DEBT SERV EXP	1,000.00	500.00	250.00	1,000.00	500.00	-500.00	-50.00%
610.8015.5980.000	REFUNDS/REIMB	7,867.97	10,863.07	5,687.50	11,000.00	11,000.00	0.00	0.00%
Total Expense:		3,370,927.27	3,796,743.22	1,218,442.50	4,227,570.00	4,958,779.00	731,209.00	17.30%
Total Function: 8015 - Sewer & Sewage Disposal:		3,370,927.27	3,796,743.22	1,218,442.50	4,227,570.00	4,958,779.00	731,209.00	17.30%
Function: 8016 - Sanitary Sewer Expense								
610.8016.5010.010	REGULAR-NON UNION	85,728.56	93,597.68	36,601.09	89,716.00	83,228.00	-6,488.00	-7.23%
610.8016.5010.040	REGULAR-PPME UNION	145,976.49	134,423.21	57,780.01	157,406.00	156,301.00	-1,105.00	-0.70%
610.8016.5020.010	OVERTIME-NON UNION	0.00	0.00	116.46	0.00	0.00	0.00	0.00%
610.8016.5020.040	OVERTIME-PPME UNION	4,827.55	5,699.21	2,347.11	0.00	0.00	0.00	0.00%
610.8016.5020.050	OVERTIME-WPCP UNION	150.57	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5056.040	OTHR DEPT-PPME UNION	37.78	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5060.040	TERM PAYOUTS-PPME UNION	0.00	367.36	0.00	0.00	0.00	0.00	0.00%
610.8016.5061.010	RHSA PAYOUT	0.00	11,595.91	0.00	0.00	0.00	0.00	0.00%
610.8016.5061.040	RHSA PAYOUT	0.00	8,356.31	0.00	0.00	0.00	0.00	0.00%
610.8016.5101.010	SOCIAL SECURITY-NON UNION	5,113.97	5,529.97	2,163.95	5,562.00	5,160.00	-402.00	-7.23%
610.8016.5101.040	SOCIAL SECURITY-PPME UNION	9,014.26	8,309.91	3,565.72	9,759.00	9,691.00	-68.00	-0.70%
610.8016.5101.050	SOCIAL SECURITY-WPCP UNION	8.40	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5102.010	MEDICARE-NON UNION	1,196.03	1,293.44	506.10	1,301.00	1,207.00	-94.00	-7.23%

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610.8016.5102.040	MEDICARE-PPME UNION	2,108.30	1,943.38	833.89	2,282.00	2,266.00	-16.00	-0.70%
610.8016.5102.050	MEDICARE-WPCP UNION	1.96	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5111.010	IPERS-NON UNION	7,655.68	8,358.55	3,466.25	8,469.00	7,857.00	-612.00	-7.23%
610.8016.5111.040	IPERS-PPME UNION	13,595.04	12,512.78	5,676.00	14,859.00	14,755.00	-104.00	-0.70%
610.8016.5111.050	IPERS-WPCP UNION	13.45	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5121.010	GRP INSUR-NON UNION	11,509.55	12,055.07	5,360.76	16,717.00	18,052.00	1,335.00	7.99%
610.8016.5121.040	GRP INSUR-PPME UNION	28,645.98	25,013.53	11,793.97	29,417.00	31,765.00	2,348.00	7.98%
610.8016.5121.050	GRP INSUR-WPCP UNION	28.55	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5122.000	RETIRES GRP HLTH INS	3,801.72	5,751.24	5,022.48	10,045.00	11,124.00	1,079.00	10.74%
610.8016.5123.010	WORKCOMP-NON UNION	2,250.85	2,009.63	428.89	2,621.00	2,432.00	-189.00	-7.21%
610.8016.5123.040	WORKCOMP-PPME UNION	6,474.94	4,348.62	961.51	4,599.00	4,566.00	-33.00	-0.72%
610.8016.5123.050	WORKCOMP-WPCP UNION	3.26	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5132.000	CLOTHING EXPENSE	354.93	206.33	940.48	1,200.00	1,200.00	0.00	0.00%
610.8016.5151.000	PHYSICALS/IMMUNIZATIONS	127.20	189.00	310.20	315.00	315.00	0.00	0.00%
610.8016.5210.000	ADVERTISING & LEGAL PUB	0.00	0.00	539.54	0.00	0.00	0.00	0.00%
610.8016.5216.000	BACKGROUND CHECKS	0.00	0.00	18.00	0.00	0.00	0.00	0.00%
610.8016.5230.000	CONSULTING & PROF FEES	1,398.42	1,489.91	1,312.14	600.00	600.00	0.00	0.00%
610.8016.5233.000	ENGINEERING FEES	0.00	5,809.90	0.00	5,000.00	5,000.00	0.00	0.00%
610.8016.5234.000	LEGAL EXPENSES	480.00	345.68	77.50	500.00	500.00	0.00	0.00%
610.8016.5251.000	LICENSE & PERMITS	0.00	72.00	23.40	100.00	100.00	0.00	0.00%
610.8016.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	168.00	0.00	2,494.00	2,494.00	0.00	0.00%
610.8016.5290.000	INSURANCE - GENERAL	19,615.98	4,060.09	0.00	4,100.00	4,100.00	0.00	0.00%
610.8016.5300.000	INSURANCE - TORT LIAB	5,255.16	5,239.06	0.00	5,300.00	5,300.00	0.00	0.00%
610.8016.5339.000	MEDICAL CLAIMS PAID BY CITY	15.31	41.04	730.76	0.00	0.00	0.00	0.00%
610.8016.5342.000	CONTRACT-OUTSIDE HELP	5,727.49	61,420.93	3,980.20	6,000.00	6,000.00	0.00	0.00%
610.8016.5344.000	CONTRACT-MAINTENANCE	47,194.86	63,597.66	59,264.59	60,000.00	60,000.00	0.00	0.00%
610.8016.5347.000	CONTRACT-SOFTWARE MAINT	6,507.88	8,470.55	7,608.83	8,500.00	8,500.00	0.00	0.00%
610.8016.5360.000	POSTAGE & SHIPPING	18.80	0.00	0.00	200.00	200.00	0.00	0.00%
610.8016.5380.000	RENTS & LEASES	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
610.8016.5410.000	REPAIRS & MAINTENANCE	18,330.40	7,447.17	251.48	18,000.00	18,000.00	0.00	0.00%
610.8016.5412.000	REPAIRS & MAINT LIFT STATION	0.00	8,409.01	0.00	11,500.00	11,500.00	0.00	0.00%
610.8016.5450.000	TELEPHONE/OTHR COMMNCTN	2,047.49	1,758.88	825.30	3,000.00	3,000.00	0.00	0.00%
610.8016.5451.000	OTHR COMMNCTN/AIR CARDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5460.000	CONFERENCE EXPENSE	842.42	550.55	79.97	2,500.00	2,500.00	0.00	0.00%
610.8016.5465.000	TRAVEL- HOTEL/MOTEL	0.00	63.43	0.00	0.00	0.00	0.00	0.00%
610.8016.5481.000	ELECTRICITY	10,984.51	10,223.33	6,534.51	14,600.00	14,600.00	0.00	0.00%
610.8016.5482.000	NATURAL GAS	801.68	1,425.87	345.14	500.00	500.00	0.00	0.00%
610.8016.5483.000	WATER	0.00	1,300.00	0.00	3,000.00	3,000.00	0.00	0.00%
610.8016.5565.000	VEHICLE OPER/MAINT SPPLY	1,015.67	366.03	855.91	5,000.00	5,000.00	0.00	0.00%

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610.8016.5570.000	VEHICLE GAS	2,055.40	3,387.23	1,861.19	4,000.00	4,000.00	0.00	0.00%
610.8016.5570.010	VEHICLE GAS	1,150.18	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5571.000	VEHICLE DIESEL FUEL	1,603.79	1,277.55	349.54	1,600.00	1,600.00	0.00	0.00%
610.8016.5600.000	OPERATING SUPPLIES	10,884.25	3,033.57	1,949.01	15,000.00	15,000.00	0.00	0.00%
610.8016.5605.000	OFFICE SUPPLIES	39.86	211.58	89.83	1,000.00	1,000.00	0.00	0.00%
610.8016.5612.000	COMPUTER COMPONENTS	130.05	309.87	0.00	1,000.00	1,000.00	0.00	0.00%
610.8016.5615.000	LIFT STATION OPERATING SUPPLY	4,014.99	2,396.64	1,962.21	13,000.00	13,000.00	0.00	0.00%
610.8016.5703.000	MINOR COMPUTER	119.55	0.00	841.22	3,000.00	3,000.00	0.00	0.00%
610.8016.5704.000	MINOR SOFTWARE <\$5,000	0.00	918.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5718.000	MINOR EQUIP, UNCLASSIFIED	2,001.09	215.37	0.00	3,500.00	3,500.00	0.00	0.00%
610.8016.5719.000	MINOR EQUIP, LIFT STATIONS	0.00	314.75	0.00	5,000.00	18,700.00	13,700.00	274.00%
610.8016.5750.000	OTHER CAP EQUIP > \$5,000	122,602.87	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5765.000	LIFT STATIONS	21,050.00	0.00	0.00	35,000.00	0.00	-35,000.00	-100.00%
610.8016.5783.000	R.O.W - LAND TEMPORARY	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00%
610.8016.5810.000	PRINCIPAL REDEMPTION	1,397,000.00	1,438,000.00	121,000.00	1,464,000.00	1,077,000.00	-387,000.00	-26.43%
610.8016.5820.000	INTEREST PAYMENTS	426,021.10	389,720.60	176,797.00	352,330.00	314,269.00	-38,061.00	-10.80%
610.8016.5830.000	OTHER DEBT SERV EXP	1,500.00	2,000.00	1,000.00	2,000.00	1,500.00	-500.00	-25.00%
	Total Expense:	2,439,034.22	2,365,605.38	528,672.14	2,405,892.00	1,954,682.00	-451,210.00	-18.75%
	Total Function: 8016 - Sanitary Sewer:	2,439,034.22	2,365,605.38	528,672.14	2,405,892.00	1,954,682.00	-451,210.00	-18.75%
Function: 9000 - 9000								
Revenue								
610.9000.6500.110	TR FRM ROAD USE TAX	0.00	10,525.20	5,849.47	11,000.00	0.00	-11,000.00	-100.00%
610.9000.6500.238	TR FRM WPCP STORM WA	4,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
610.9000.6500.611	TR FRM WPCP REVENUE	5,804,481.26	6,155,598.49	1,527,567.31	0.00	0.00	0.00	0.00%
	Total Revenue:	5,809,281.26	6,166,123.69	1,533,416.78	11,000.00	0.00	-11,000.00	-100.00%
	Total Function: 9000 - 9000:	5,809,281.26	6,166,123.69	1,533,416.78	11,000.00	0.00	-11,000.00	-100.00%
	Total Fund: 610 - WATER POLLUTION CONTROL:	-680.23	3,775.09	-213,697.86	-6,622,462.00	-6,913,461.00	-290,999.00	4.39%
Fund: 611 - WPCP REVENUE								
Function: 6021 - Finance								
Revenue								
611.6021.4610.000	INTEREST ON INVESTMENTS	43,344.06	133,819.27	90,936.75	140,000.00	100,000.00	-40,000.00	-28.57%
611.6021.4616.000	INT CHRGD - ACCTS REC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	43,344.06	133,819.27	90,936.75	140,000.00	100,000.00	-40,000.00	-28.57%
	Total Function: 6021 - Finance:	43,344.06	133,819.27	90,936.75	140,000.00	100,000.00	-40,000.00	-28.57%
Function: 8015 - Sewer & Sewage Disposal								
Revenue								
611.8015.4230.000	MISC BUSINESS LIC/PRMTS	7,629.71	1,835.00	800.00	3,400.00	3,400.00	0.00	0.00%

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611.8015.4310.000	WPCP FED OPER GRT/REIMB	0.00	0.00	0.00	96.00	96.00	0.00	0.00%
611.8015.4430.000	STORM SEWER CHARGES	79,182.15	0.00	0.00	0.00	0.00	0.00	0.00%
611.8015.4440.000	JBS SEWER CHARGES	2,613,860.78	2,366,954.71	1,031,873.88	2,000,000.00	2,200,000.00	200,000.00	10.00%
611.8015.4441.000	SEWER FEES	4,370,233.10	5,000,815.57	2,811,758.26	5,015,000.00	5,015,000.00	0.00	0.00%
611.8015.4442.000	SEWER CONNECTION CHARGES	4,430.00	300.00	300.00	4,000.00	4,000.00	0.00	0.00%
611.8015.4443.000	LAB TESTING FEES	43,288.88	45,755.00	20,820.00	49,000.00	49,000.00	0.00	0.00%
611.8015.4444.000	REFUSE HAULING & DUMPING	84,146.17	2,329.64	41,054.29	75,000.00	75,000.00	0.00	0.00%
611.8015.4445.000	MISC SEWER CHARGES	48,503.47	104,159.02	125.00	500.00	500.00	0.00	0.00%
611.8015.4616.000	INT CHRGD - ACCTS REC	95.22	0.00	0.00	0.00	0.00	0.00	0.00%
611.8015.4622.000	FARM INCOME	51,363.25	50,232.97	0.00	50,300.00	50,300.00	0.00	0.00%
611.8015.4870.000	SALES TAX REFND/COLLECTD	100,933.49	0.00	0.00	0.00	0.00	0.00	0.00%
611.8015.4871.000	LOT SALES TAX REFND/COLLCT	14,050.19	0.00	0.00	0.00	0.00	0.00	0.00%
611.8015.4875.000	REFND/REIMB: WPCP	6,187.63	8,055.46	483.69	0.00	0.00	0.00	0.00%
611.8015.4875.590	REFND/REIMB: SAN SWR	115.30	0.00	0.00	0.00	0.00	0.00	0.00%
611.8015.4876.000	MISC REV: WPCP	69.73	241.57	96.21	0.00	0.00	0.00	0.00%
611.8015.4876.010	UTILITY REIMBURSEMENT	94.21	0.00	0.00	0.00	0.00	0.00	0.00%
611.8015.4876.520	MISC REV: WPCP	2,746.56	0.00	0.00	0.00	0.00	0.00	0.00%
611.8015.4960.000	SALE OF F.A.-WPCP	67,100.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		7,494,029.84	7,580,678.94	3,907,311.33	7,197,296.00	7,397,296.00	200,000.00	2.78%
Total Function: 8015 - Sewer & Sewage Disposal:		7,494,029.84	7,580,678.94	3,907,311.33	7,197,296.00	7,397,296.00	200,000.00	2.78%
Function: 9000 - 9000								
Revenue								
611.9000.6500.354	TR FROM POLICE/FIRE BLD	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		300,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense								
611.9000.7500.001	TR TO GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
611.9000.7500.354	TR TO POLICE/FIRE BLD	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
611.9000.7500.610	TR TO OPERATING FUND	5,804,481.26	6,155,598.49	1,527,567.31	0.00	0.00	0.00	0.00%
611.9000.7500.612	TR TO WPCP REV BOND FUND	0.00	167,639.91	0.00	32.00	0.00	-32.00	-100.00%
611.9000.7500.616	TR TO SANITARY SEWER	0.00	43,085.98	0.00	0.00	0.00	0.00	0.00%
Total Expense:		6,104,481.26	6,366,324.38	1,527,567.31	32.00	0.00	-32.00	-100.00%
Total Function: 9000 - 9000:		-5,804,481.26	-6,366,324.38	-1,527,567.31	-32.00	0.00	32.00	-100.00%
Total Fund: 611 - WPCP REVENUE:		1,732,892.64	1,348,173.83	2,470,680.77	7,337,264.00	7,497,296.00	160,032.00	2.18%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Fund: 612 - WPCP REVENUE BOND FUND								
Function: 6021 - Finance								
Revenue								
612.6021.4610.000	INTEREST ON INVESTMENTS	14,068.17	2,058.74	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	14,068.17	2,058.74	0.00	0.00	0.00	0.00	0.00%
	Total Function: 6021 - Finance:	14,068.17	2,058.74	0.00	0.00	0.00	0.00	0.00%
Function: 8016 - Sanitary Sewer								
Expense								
612.8016.5210.000	ADVERTISING & LEGAL PUB	0.00	57.93	0.00	0.00	0.00	0.00	0.00%
612.8016.5233.000	ENGINEERING FEES	39,895.00	168,513.50	0.00	0.00	0.00	0.00	0.00%
612.8016.5348.000	CONTRACT-OTHER	101,065.73	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	140,960.73	168,571.43	0.00	0.00	0.00	0.00	0.00%
	Total Function: 8016 - Sanitary Sewer:	140,960.73	168,571.43	0.00	0.00	0.00	0.00	0.00%
Function: 9000 - 9000								
Revenue								
612.9000.6500.611	TRANSFER IN - WPCP	0.00	167,639.91	0.00	32.00	0.00	-32.00	-100.00%
	Total Revenue:	0.00	167,639.91	0.00	32.00	0.00	-32.00	-100.00%
Expense								
612.9000.7500.616	TRANSFER OUT - SAN SEW REH/	4,744,397.76	313,002.50	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	4,744,397.76	313,002.50	0.00	0.00	0.00	0.00	0.00%
	Total Function: 9000 - 9000:	-4,744,397.76	-145,362.59	0.00	32.00	0.00	-32.00	-100.00%
	Total Fund: 612 - WPCP REVENUE BOND FUND:	-4,871,290.32	-311,875.28	0.00	32.00	0.00	-32.00	-100.00%
Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV								
Function: 6021 - Finance								
Revenue								
614.6021.4610.000	INTEREST ON INVESTMENTS	4,894.06	13,182.90	7,963.28	13,000.00	13,000.00	0.00	0.00%
	Total Revenue:	4,894.06	13,182.90	7,963.28	13,000.00	13,000.00	0.00	0.00%
	Total Function: 6021 - Finance:	4,894.06	13,182.90	7,963.28	13,000.00	13,000.00	0.00	0.00%
	Total Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV:	4,894.06	13,182.90	7,963.28	13,000.00	13,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Fund: 615 - WPCP PLANT & IMPROVEMENTS								
Function: 8015 - Sewer & Sewage Disposal								
Expense								
615.8015.5234.000	LEGAL EXPENSES	0.00	0.00	150.00	0.00	0.00	0.00	0.00%
	Total Expense:	0.00	0.00	150.00	0.00	0.00	0.00	0.00%
	Total Function: 8015 - Sewer & Sewage Disposal:	0.00	0.00	150.00	0.00	0.00	0.00	0.00%
	Total Fund: 615 - WPCP PLANT & IMPROVEMENTS:	0.00	0.00	150.00	0.00	0.00	0.00	0.00%
Fund: 616 - SANITARY SEWER REHAB PROJECT								
Function: 6021 - Finance								
Revenue								
616.6021.4610.000	INTEREST ON INVESTMENTS	2.51	0.00	0.00	0.00	0.00	0.00	0.00%
616.6021.4990.000	DEBT ISSUANCE	0.00	0.00	0.00	3,320,000.00	1,912,000.00	-1,408,000.00	-42.41%
	Total Revenue:	2.51	0.00	0.00	3,320,000.00	1,912,000.00	-1,408,000.00	-42.41%
	Total Function: 6021 - Finance:	2.51	0.00	0.00	3,320,000.00	1,912,000.00	-1,408,000.00	-42.41%
Function: 8016 - Sanitary Sewer								
Expense								
616.8016.5210.000	ADVERTISING & LEGAL PUB	145.44	0.00	0.00	0.00	0.00	0.00	0.00%
616.8016.5233.000	ENGINEERING FEES	418,429.51	60,517.29	45,012.50	211,633.00	100,000.00	-111,633.00	-52.75%
616.8016.5234.000	LEGAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
616.8016.5342.000	CONTRACT-OUTSIDE HELP	4,327,085.72	295,571.29	0.00	408,367.00	2,600,000.00	2,191,633.00	536.68%
616.8016.5348.000	CONTRACT-OTHER	0.00	0.00	18,611.16	0.00	0.00	0.00	0.00%
616.8016.5385.000	CONTRACT-TESTING	6,680.80	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	4,752,341.47	356,088.58	63,623.66	620,000.00	2,700,000.00	2,080,000.00	335.48%
	Total Function: 8016 - Sanitary Sewer:	4,752,341.47	356,088.58	63,623.66	620,000.00	2,700,000.00	2,080,000.00	335.48%
Function: 9000 - 9000								
Revenue								
616.9000.6500.611	TR FRM WPCP REVENUE	0.00	43,085.98	0.00	0.00	0.00	0.00	0.00%
616.9000.6500.612	TRANSFERS IN - FROM WPCP RE'	4,744,397.76	313,002.50	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	4,744,397.76	356,088.48	0.00	0.00	0.00	0.00	0.00%
	Total Function: 9000 - 9000:	4,744,397.76	356,088.48	0.00	0.00	0.00	0.00	0.00%
	Total Fund: 616 - SANITARY SEWER REHAB PROJECT:	-7,941.20	-0.10	-63,623.66	2,700,000.00	-788,000.00	-3,488,000.00	-129.19%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Fund: 617 - SANITARY SEWER NEW CONSTRUCTN								
Function: 8015 - Sewer & Sewage Disposal								
Revenue								
617.8015.4442.000	SEWER CONNECTION CHARGES	13,300.94	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		13,300.94	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 8015 - Sewer & Sewage Disposal:		13,300.94	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 8016 - Sanitary Sewer								
Revenue								
617.8016.4279.000	SEWER CONNECTION PERMIT	0.00	0.00	985.00	0.00	0.00	0.00	0.00%
617.8016.4442.000	SEWER CONNECTION CHARGES	24,434.71	21,322.00	1,200.00	14,000.00	14,000.00	0.00	0.00%
617.8016.4616.000	INT CHRGD - ACCTS REC	0.00	0.00	8.25	0.00	0.00	0.00	0.00%
Total Revenue:		24,434.71	21,322.00	2,193.25	14,000.00	14,000.00	0.00	0.00%
Total Function: 8016 - Sanitary Sewer:		24,434.71	21,322.00	2,193.25	14,000.00	14,000.00	0.00	0.00%
Total Fund: 617 - SANITARY SEWER NEW CONSTRUCTN:		37,735.65	21,322.00	2,193.25	14,000.00	14,000.00	0.00	0.00%
Fund: 618 - TORNADO-WPCP								
Function: 8015 - Sewer & Sewage Disposal								
Expense								
618.8015.5010.010	REGULAR-NON UNION	0.00	0.00	822.42	822.00	0.00	-822.00	-100.00%
618.8015.5010.050	REGULAR-WPCP UNION	0.00	0.00	242.42	242.00	0.00	-242.00	-100.00%
618.8015.5020.050	OVERTIME-WPCP UNION	0.00	0.00	98.36	98.00	0.00	-98.00	-100.00%
618.8015.5101.010	SOCIAL SECURITY-NON UNION	0.00	0.00	50.99	51.00	0.00	-51.00	-100.00%
618.8015.5101.050	SOCIAL SECURITY-WPCP UNION	0.00	0.00	18.98	19.00	0.00	-19.00	-100.00%
618.8015.5102.010	MEDICARE-NON UNION	0.00	0.00	11.93	12.00	0.00	-12.00	-100.00%
618.8015.5102.050	MEDICARE-WPCP UNION	0.00	0.00	4.43	4.00	0.00	-4.00	-100.00%
618.8015.5111.010	IPERS-NON UNION	0.00	0.00	77.64	78.00	0.00	-78.00	-100.00%
618.8015.5111.050	IPERS-WPCP UNION	0.00	0.00	32.17	32.00	0.00	-32.00	-100.00%
618.8015.5121.050	GRP INSUR-WPCP UNION	0.00	0.00	75.27	75.00	0.00	-75.00	-100.00%
618.8015.5123.010	WORKCOMP-NON UNION	0.00	0.00	6.56	7.00	0.00	-7.00	-100.00%
618.8015.5123.050	WORKCOMP-WPCP UNION	0.00	0.00	2.72	3.00	0.00	-3.00	-100.00%
618.8015.5600.000	OPERATING SUPPLIES	0.00	0.00	2,106.91	2,107.00	0.00	-2,107.00	-100.00%
Total Expense:		0.00	0.00	3,550.80	3,550.00	0.00	-3,550.00	-100.00%
Total Function: 8015 - Sewer & Sewage Disposal:		0.00	0.00	3,550.80	3,550.00	0.00	-3,550.00	-100.00%
Function: 8016 - Sanitary Sewer								
Expense								
618.8016.5570.000	VEHICLE GAS	0.00	0.00	124.87	125.00	0.00	-125.00	-100.00%
618.8016.5571.000	VEHICLE DIESEL FUEL	0.00	0.00	415.53	416.00	0.00	-416.00	-100.00%

Budget Comparison Report

Account Number				2018-2019 YTD Activity Through Dec	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
618.8016.5615.000	LIFT STATION OPERATING SUPPLY	0.00	0.00	311.22	311.00	0.00	-311.00	-100.00%
	Total Expense:	0.00	0.00	851.62	852.00	0.00	-852.00	-100.00%
	Total Function: 8016 - Sanitary Sewer:	0.00	0.00	851.62	852.00	0.00	-852.00	-100.00%
	Total Fund: 618 - TORNADO-WPCP:	0.00	0.00	4,402.42	4,402.00	0.00	-4,402.00	-100.00%
Fund: 690 - TRANSIT OPERATING								
Function: 6021 - Finance								
Revenue								
690.6021.4610.000	INTEREST ON INVESTMENTS	501.89	890.59	233.37	500.00	500.00	0.00	0.00%
	Total Revenue:	501.89	890.59	233.37	500.00	500.00	0.00	0.00%
	Total Function: 6021 - Finance:	501.89	890.59	233.37	500.00	500.00	0.00	0.00%
Function: 8050 - Transit								
Revenue								
690.8050.4310.000	BUS-FED SEC 18 OPER ASST	201,966.00	215,313.00	14,125.72	210,000.00	210,000.00	0.00	0.00%
690.8050.4315.000	TRANSIT FED CAP GRANT	0.00	0.00	343,155.00	343,155.00	0.00	-343,155.00	-100.00%
690.8050.4315.781	BUS-FED SEC 03 CAP ASST	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
690.8050.4330.000	TRANSIT STATE GRANTS	98,519.67	190,386.68	140,455.76	180,000.00	180,000.00	0.00	0.00%
690.8050.4330.785	STATE BUS OPER ASSISTANCE	59,270.45	0.00	0.00	0.00	0.00	0.00	0.00%
690.8050.4460.000	BUS FARE BOX	36,345.69	33,057.12	12,152.33	35,000.00	35,000.00	0.00	0.00%
690.8050.4462.000	BUS SHELTERED WORK SHOPS	6,105.00	8,537.00	5,203.00	9,000.00	9,000.00	0.00	0.00%
690.8050.4464.000	BUS REVENUE PASSES	10,780.00	10,640.00	3,010.00	11,000.00	11,000.00	0.00	0.00%
690.8050.4465.000	BUS REV PASSES-STUDNT	2,880.00	9,690.00	3,760.00	9,000.00	9,000.00	0.00	0.00%
690.8050.4466.000	BUS TICKETS	5,346.00	4,009.00	2,142.00	5,000.00	5,000.00	0.00	0.00%
690.8050.4467.000	ADVERTISING ON BUSES	7,578.75	10,942.50	2,082.50	7,000.00	7,000.00	0.00	0.00%
690.8050.4875.000	RFNDS/REIMB: TRANSIT	149.00	30.99	2.80	2,000.00	2,000.00	0.00	0.00%
690.8050.4876.000	MISC REV: TRANSIT	1,170.50	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
690.8050.4878.000	REFUNDS/REIMBS	1,766.05	0.00	0.00	0.00	0.00	0.00	0.00%
690.8050.4960.000	SALE OF F.A.-TRANSIT	100.00	225.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	431,977.11	482,831.29	526,089.11	813,155.00	470,000.00	-343,155.00	-42.20%
Expense								
690.8050.5010.010	REGULAR-NON UNION	271,967.92	288,927.42	137,097.99	267,268.00	328,699.00	61,431.00	22.98%
690.8050.5020.010	OVERTIME-NON UNION	22,850.44	32,613.22	16,990.96	20,000.00	20,000.00	0.00	0.00%
690.8050.5020.060	OVERTIME-PT REGULAR	0.00	127.44	68.04	0.00	0.00	0.00	0.00%
690.8050.5050.060	PART-TIME REGULAR	40,211.25	35,267.65	18,102.67	89,049.00	52,185.00	-36,864.00	-41.40%
690.8050.5060.010	TERM PAYOUTS-NON UNION	0.00	1,088.81	7,188.52	7,189.00	0.00	-7,189.00	-100.00%
690.8050.5060.060	TERM PAYOUTS-PT REG	321.60	0.00	0.00	0.00	0.00	0.00	0.00%
690.8050.5101.010	SOCIAL SECURITY-NON UNION	17,546.28	19,170.65	9,607.53	19,051.00	21,619.00	2,568.00	13.48%
690.8050.5101.060	SOCIAL SECURITY-PT REGULAR	2,513.01	2,194.49	1,126.54	5,521.00	3,235.00	-2,286.00	-41.41%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
690.8050.5102.010	MEDICARE-NON UNION	4,103.59	4,483.35	2,246.93	4,455.00	5,056.00	601.00	13.49%
690.8050.5102.060	MEDICARE-PT REGULAR	587.72	513.27	263.44	1,291.00	757.00	-534.00	-41.36%
690.8050.5111.010	IPERS-NON UNION	26,327.30	28,713.75	14,546.04	29,006.00	32,917.00	3,911.00	13.48%
690.8050.5111.060	IPERS-PT REGULAR	3,590.85	3,160.80	1,715.30	8,406.00	4,926.00	-3,480.00	-41.40%
690.8050.5121.010	GRP INSUR-NON UNION	49,391.41	57,632.00	27,003.44	67,807.00	86,981.00	19,174.00	28.28%
690.8050.5122.000	RETIREEES GRP HLTH INS	3,096.00	3,096.00	1,032.00	3,096.00	3,429.00	333.00	10.76%
690.8050.5123.010	WORKCOMP-NON UNION	10,686.65	8,230.48	2,481.41	8,600.00	9,759.00	1,159.00	13.48%
690.8050.5123.060	WORKCOMP-PT REGULAR	1,332.18	552.84	170.30	2,492.00	1,461.00	-1,031.00	-41.37%
690.8050.5132.000	CLOTHING EXPENSE	1,013.41	969.26	460.77	0.00	0.00	0.00	0.00%
690.8050.5151.000	PHYSICALS/IMMUNIZATIONS	227.64	220.00	235.00	500.00	500.00	0.00	0.00%
690.8050.5210.000	ADVERTISING & LEGAL PUB	1,315.98	1,056.19	458.00	1,000.00	1,000.00	0.00	0.00%
690.8050.5216.000	BACKGROUND CHECKS	15.00	26.35	15.00	50.00	50.00	0.00	0.00%
690.8050.5232.000	AUDITING FEES	600.00	610.00	0.00	0.00	0.00	0.00	0.00%
690.8050.5280.000	DUES, MEMBER, SUBSCRIPTN	6,972.47	5,825.84	1,630.00	7,500.00	7,500.00	0.00	0.00%
690.8050.5290.000	INSURANCE - GENERAL	16,243.07	13,535.68	0.00	15,880.00	15,880.00	0.00	0.00%
690.8050.5300.000	INSURANCE - TORT LIAB	1,690.90	1,450.79	0.00	1,836.00	1,836.00	0.00	0.00%
690.8050.5331.000	PAYMENTS-OTHER ENTITIES	14,709.00	12,656.00	4,164.00	18,000.00	18,000.00	0.00	0.00%
690.8050.5339.000	MEDICAL CLAIMS PAID BY CITY	105.60	230.36	465.84	0.00	0.00	0.00	0.00%
690.8050.5342.000	CONTRACT-OUTSIDE HELP	3,735.82	1,817.00	3,636.51	4,000.00	4,000.00	0.00	0.00%
690.8050.5344.000	CONTRACT-MAINTENANCE	2,109.58	197.13	115.82	2,000.00	2,000.00	0.00	0.00%
690.8050.5347.000	CONTRACT-CMPTR TECH SPPRT	0.00	39.94	0.00	0.00	0.00	0.00	0.00%
690.8050.5359.000	TOWING SERVICES	405.00	700.00	0.00	500.00	500.00	0.00	0.00%
690.8050.5360.000	POSTAGE & SHIPPING	253.24	10.85	0.00	150.00	150.00	0.00	0.00%
690.8050.5370.000	PRINTING & BINDING	1,846.48	1,896.56	2,152.43	2,000.00	2,000.00	0.00	0.00%
690.8050.5380.000	RENTS & LEASES	0.00	0.00	30.99	0.00	0.00	0.00	0.00%
690.8050.5410.000	REPAIRS & MAINTENANCE	16,493.78	10,337.55	2,498.64	6,500.00	6,500.00	0.00	0.00%
690.8050.5450.000	TELEPHONE/OTHR COMMNCTN	2,703.17	1,222.32	456.34	1,000.00	1,000.00	0.00	0.00%
690.8050.5460.000	CONFERENCE EXPENSE	0.00	435.00	0.00	1,500.00	1,500.00	0.00	0.00%
690.8050.5481.000	ELECTRICITY	8,572.68	6,285.16	3,198.90	6,500.00	6,500.00	0.00	0.00%
690.8050.5482.000	NATURAL GAS	4,869.86	6,533.32	1,591.24	6,500.00	6,500.00	0.00	0.00%
690.8050.5565.000	VEHICLE OPER/MAINT SPPLY	82,927.63	47,025.35	23,220.64	80,000.00	80,000.00	0.00	0.00%
690.8050.5565.020	VEHICLE OPER/MAINT SPPLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
690.8050.5565.030	VEHICLE OPER/MAINT SPPLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
690.8050.5565.040	VEHICLE OPER/MAINT SPPLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
690.8050.5570.000	VEHICLE GAS	237.02	550.47	1,060.23	500.00	500.00	0.00	0.00%
690.8050.5570.010	VEHICLE GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
690.8050.5571.000	VEHICLE DIESEL FUEL	43,604.50	55,955.91	33,323.62	50,000.00	55,000.00	5,000.00	10.00%
690.8050.5600.000	OPERATING SUPPLIES	4,900.39	1,687.04	283.07	3,000.00	3,000.00	0.00	0.00%
690.8050.5605.000	OFFICE SUPPLIES	934.73	1,908.34	1,377.16	1,000.00	1,000.00	0.00	0.00%

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					Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
690.8050.5612.000	COMPUTER COMPONENTS	933.87	68.46	0.00	0.00	0.00	0.00	0.00%
690.8050.5703.000	MINOR COMPUTER	1,528.78	99.96	99.96	100.00	100.00	0.00	0.00%
690.8050.5704.000	MINOR SOFTWARE <\$5,000	589.56	24.99	0.00	0.00	0.00	0.00	0.00%
690.8050.5718.000	MINOR EQUIP, UNCLASSIFIED	4,656.35	2,005.87	794.02	1,000.00	1,000.00	0.00	0.00%
690.8050.5750.000	OTHER CAP EQUIP > \$5,000	0.00	0.00	403,712.00	403,712.00	0.00	-403,712.00	-100.00%
690.8050.5776.000	BUILDINGS & IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	678,721.71	661,153.86	724,621.29	1,147,959.00	787,040.00	-360,919.00	-31.44%
	Total Function: 8050 - Transit:	-246,744.60	-178,322.57	-198,532.18	-334,804.00	-317,040.00	17,764.00	-5.31%
Function: 9000 - 9000								
Revenue								
690.9000.6500.001	TR FRM GENERAL	175,516.58	185,853.27	142,569.55	256,481.00	316,540.00	60,059.00	23.42%
	Total Revenue:	175,516.58	185,853.27	142,569.55	256,481.00	316,540.00	60,059.00	23.42%
	Total Function: 9000 - 9000:	175,516.58	185,853.27	142,569.55	256,481.00	316,540.00	60,059.00	23.42%
	Total Fund: 690 - TRANSIT OPERATING:	-70,726.13	8,421.29	-55,729.26	-77,823.00	0.00	77,823.00	-100.00%
Fund: 740 - STORM SEWER UTILITY								
Function: 6021 - Finance								
Revenue								
740.6021.4610.000	INTEREST ON INVESTMENTS	6,327.75	21,552.99	16,469.25	9,000.00	9,000.00	0.00	0.00%
	Total Revenue:	6,327.75	21,552.99	16,469.25	9,000.00	9,000.00	0.00	0.00%
	Total Function: 6021 - Finance:	6,327.75	21,552.99	16,469.25	9,000.00	9,000.00	0.00	0.00%
Function: 8065 - Storm Water								
Revenue								
740.8065.4230.000	MISC BUSINESS LIC/PRMTS	612.20	1,223.20	28,188.00	1,500.00	1,500.00	0.00	0.00%
740.8065.4233.000	CONST SITE EROSN/CON	560.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
740.8065.4430.000	STORM SEWER CHARGES	1,056,004.21	1,402,318.53	643,235.57	1,475,000.00	1,475,000.00	0.00	0.00%
740.8065.4875.000	RFNDS/REIMB: STORM SWR	-2,443.84	36,547.88	322.45	0.00	0.00	0.00	0.00%
740.8065.4878.000	refunds	0.00	685.24	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	1,054,732.57	1,440,774.85	671,746.02	1,478,000.00	1,478,000.00	0.00	0.00%
Expense								
740.8065.5010.010	REGULAR-NON UNION	73,215.26	118,382.37	62,294.45	144,653.00	145,357.00	704.00	0.49%
740.8065.5010.040	REGULAR-PPME UNION	97,802.21	89,615.69	38,520.18	104,938.00	104,200.00	-738.00	-0.70%
740.8065.5020.010	OVERTIME-NON UNION	0.00	0.00	116.46	0.00	0.00	0.00	0.00%
740.8065.5020.040	OVERTIME-PPME UNION	2,219.10	3,302.02	1,419.16	0.00	0.00	0.00	0.00%
740.8065.5030.070	PART-TIME TEMPORARY	1,125.00	1,035.00	1,200.00	8,000.00	8,000.00	0.00	0.00%
740.8065.5056.040	OTHR DEPT-PPME UNION	33.05	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.5057.010	CAR REIMB-NON UNION	45.00	360.00	180.00	360.00	360.00	0.00	0.00%
740.8065.5060.010	TERM PAYOUTS-NON UNION	1,666.24	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

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					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
740.8065.5060.040	TERM PAYOUTS-PPME UNION	0.00	244.90	0.00	0.00	0.00	0.00	0.00%
740.8065.5061.010	RHSA PAYOUT	0.00	7,730.60	0.00	0.00	0.00	0.00	0.00%
740.8065.5061.040	RHSA PAYOUT	0.00	5,570.87	0.00	6,855.00	6,855.00	0.00	0.00%
740.8065.5101.010	SOCIAL SECURITY-NON UNION	4,487.73	7,041.80	3,630.51	8,844.00	8,877.00	33.00	0.37%
740.8065.5101.040	SOCIAL SECURITY-PPME UNION	5,981.20	5,510.86	2,368.43	6,506.00	6,460.00	-46.00	-0.71%
740.8065.5101.070	SOCIAL SECURITY-PT TEMP	69.76	64.18	74.41	496.00	496.00	0.00	0.00%
740.8065.5102.010	MEDICARE-NON UNION	1,049.43	1,672.86	885.75	2,103.00	2,113.00	10.00	0.48%
740.8065.5102.040	MEDICARE-PPME UNION	1,398.76	1,288.87	553.92	1,522.00	1,511.00	-11.00	-0.72%
740.8065.5102.070	MEDICARE-TEMPORARY	16.31	15.01	17.40	116.00	116.00	0.00	0.00%
740.8065.5111.010	IPERS-NON UNION	6,520.61	10,570.52	5,891.53	13,689.00	13,756.00	67.00	0.49%
740.8065.5111.040	IPERS-PPME UNION	9,017.97	8,297.59	3,770.27	9,906.00	9,837.00	-69.00	-0.70%
740.8065.5121.010	GRP INSUR-NON UNION	8,990.28	9,594.16	4,603.65	10,443.00	11,276.00	833.00	7.98%
740.8065.5121.040	GRP INSUR-PPME UNION	18,952.87	16,569.86	7,831.39	19,611.00	21,177.00	1,566.00	7.99%
740.8065.5122.000	RETIRES GRP HLTH INS	9,843.96	11,143.62	7,003.08	14,006.00	15,511.00	1,505.00	10.75%
740.8065.5123.010	WORKCOMP-NON UNION	1,606.35	2,496.38	825.09	4,226.00	4,247.00	21.00	0.50%
740.8065.5123.040	WORKCOMP-PPME UNION	4,296.73	2,884.45	638.92	3,066.00	3,044.00	-22.00	-0.72%
740.8065.5123.070	WORKCOMP-TEMPORARY	46.05	14.71	9.58	234.00	234.00	0.00	0.00%
740.8065.5132.000	CLOTHING EXPENSE	171.35	158.53	627.01	1,500.00	1,500.00	0.00	0.00%
740.8065.5151.000	PHYSICALS/IMMUNIZATIONS	84.80	126.00	206.80	250.00	250.00	0.00	0.00%
740.8065.5210.000	ADVERTISING & LEGAL PUB	90.75	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.5215.000	BANK CHARGES	0.00	0.00	0.00	110.00	110.00	0.00	0.00%
740.8065.5216.000	BACKGROUND CHECKS	0.00	0.00	12.00	0.00	0.00	0.00	0.00%
740.8065.5220.000	COLLECTION COSTS/REFUNDS	4,523.50	9,764.90	2,604.65	5,000.00	5,000.00	0.00	0.00%
740.8065.5230.000	CONSULTING & PROF FEES	16,865.88	3,339.03	874.76	1,400.00	1,400.00	0.00	0.00%
740.8065.5231.000	ACCOUNTING FEES	9,999.96	10,500.00	2,625.00	10,500.00	10,500.00	0.00	0.00%
740.8065.5232.000	AUDITING FEES	2,000.00	2,033.00	0.00	2,500.00	2,500.00	0.00	0.00%
740.8065.5233.000	ENGINEERING FEES	2,850.00	11,857.50	5,231.25	20,000.00	20,000.00	0.00	0.00%
740.8065.5234.000	LEGAL EXPENSES	75.00	246.50	0.00	0.00	0.00	0.00	0.00%
740.8065.5251.000	LICENSE & PERMITS	0.00	48.00	15.60	0.00	0.00	0.00	0.00%
740.8065.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	112.00	6,450.00	4,400.00	4,400.00	0.00	0.00%
740.8065.5290.000	INSURANCE - GENERAL	3,281.04	3,089.44	0.00	1,242.00	1,242.00	0.00	0.00%
740.8065.5300.000	INSURANCE - TORT LIAB	4,634.82	4,661.86	0.00	6,249.00	6,249.00	0.00	0.00%
740.8065.5339.000	MEDICAL CLAIMS PAID BY CITY	10.21	27.36	487.18	0.00	0.00	0.00	0.00%
740.8065.5341.000	FLEXIBLE BENEFIT CLAIMS	58.34	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.5342.000	CONTRACT-OUTSIDE HELP	10,779.11	22,830.96	10,094.00	10,000.00	10,000.00	0.00	0.00%
740.8065.5344.000	CONTRACT-MAINTENANCE	823.73	5,193.15	117.21	600.00	600.00	0.00	0.00%
740.8065.5347.000	CONTRACT-SOFTWARE MAINT	4,073.93	5,077.70	4,808.83	5,000.00	5,000.00	0.00	0.00%
740.8065.5351.000	CONTRACT-CONCRETE REPAIR	0.00	252.44	0.00	0.00	0.00	0.00	0.00%
740.8065.5387.000	REPAIRS & MAINT LIFT	1,517.71	59,375.17	740.00	30,000.00	30,000.00	0.00	0.00%

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740.8065.5410.000	REPAIRS & MAINTENANCE	7,244.71	4,174.55	907.65	2,000.00	2,000.00	0.00	0.00%
740.8065.5411.000	RPR/MAINT - CIP	0.00	0.00	0.00	30,000.00	30,000.00	0.00	0.00%
740.8065.5450.000	TELEPHONE/OTHR COMMNCTN	1,436.69	1,296.07	550.27	1,700.00	1,700.00	0.00	0.00%
740.8065.5451.000	OTHR COMMNCTN/AIR CARDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.5460.000	CONFERENCE EXPENSE	561.62	867.03	53.31	3,000.00	3,000.00	0.00	0.00%
740.8065.5465.000	TRAVEL - HOTEL/MOTEL	0.00	150.79	0.00	0.00	0.00	0.00	0.00%
740.8065.5481.000	ELECTRICITY	11,337.53	6,510.63	8,224.03	11,500.00	11,500.00	0.00	0.00%
740.8065.5482.000	NATURAL GAS	19.59	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.5565.000	VEHICLE OPER/MAINT SPPLY	1,407.16	1,034.31	570.61	5,000.00	5,000.00	0.00	0.00%
740.8065.5570.000	VEHICLE GAS	1,370.28	2,189.50	1,240.79	3,500.00	3,500.00	0.00	0.00%
740.8065.5570.010	VEHICLE GAS	766.80	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
740.8065.5571.000	VEHICLE DIESEL FUEL	1,069.20	722.89	233.02	2,500.00	2,500.00	0.00	0.00%
740.8065.5600.000	OPERATING SUPPLIES	15,094.56	8,639.78	4,042.49	15,000.00	15,000.00	0.00	0.00%
740.8065.5605.000	OFFICE SUPPLIES	26.57	141.05	92.33	100.00	100.00	0.00	0.00%
740.8065.5612.000	COMPUTER COMPONENTS	14.02	206.59	0.00	250.00	250.00	0.00	0.00%
740.8065.5614.000	LIFT STATION OPERATING SUPPLY	2,048.87	758.05	1,398.34	3,000.00	3,000.00	0.00	0.00%
740.8065.5703.000	MINOR COMPUTER	79.70	0.00	560.82	1,000.00	1,000.00	0.00	0.00%
740.8065.5704.000	MINOR SOFTWARE <\$5,000	0.00	612.00	0.00	600.00	600.00	0.00	0.00%
740.8065.5718.000	MINOR EQUIP, UNCLASSIFIED	856.07	143.59	0.00	1,000.00	1,000.00	0.00	0.00%
740.8065.5719.000	MINOR EQUIP. LIFT STATIONS	0.00	0.00	1,650.00	1,800.00	1,800.00	0.00	0.00%
740.8065.5750.000	OTHER CAP EQUIP > \$5,000	81,735.25	0.00	0.00	58,000.00	59,200.00	1,200.00	2.07%
740.8065.5765.000	LIFT STATIONS	23,550.00	26,876.50	19,843.36	35,000.00	267,000.00	232,000.00	662.86%
740.8065.5810.000	PRINCIPAL REDEMPTION	420,000.00	150,000.00	0.00	160,000.00	160,000.00	0.00	0.00%
740.8065.5820.000	INTEREST PAYMENTS	48,099.10	50,900.00	23,950.00	47,900.00	44,700.00	-3,200.00	-6.68%
740.8065.5830.000	OTHER DEBT SERV EXP	148.00	296.00	148.00	500.00	500.00	0.00	0.00%
740.8065.5980.000	REFUNDS/REIMB	200.78	32,924.20	0.00	500.00	500.00	0.00	0.00%
Total Expense:		927,290.50	730,543.39	240,193.49	847,175.00	1,081,028.00	233,853.00	27.60%
Total Function: 8065 - Storm Water:		127,442.07	710,231.46	431,552.53	630,825.00	396,972.00	-233,853.00	-37.07%
Function: 8067 - Storm Water-Dike								
Expense								
740.8067.5010.010	REGULAR-NON UNION	5,562.28	2,856.68	284.62	0.00	0.00	0.00	0.00%
740.8067.5010.090	REGULAR-P&R UNION	2,821.43	2,234.64	49.46	4,968.00	0.00	-4,968.00	-100.00%
740.8067.5030.070	PART-TIME TEMPORARY	47.50	0.00	0.00	6,000.00	6,000.00	0.00	0.00%
740.8067.5101.010	SOCIAL SECURITY-NON UNION	341.03	175.40	17.29	0.00	0.00	0.00	0.00%
740.8067.5101.070	SOCIAL SECURITY-PT TEMP	2.95	0.00	0.00	372.00	372.00	0.00	0.00%
740.8067.5101.090	SOCIAL SECURITY-P&R UNION	160.44	130.09	3.01	308.00	0.00	-308.00	-100.00%
740.8067.5102.010	MEDICARE-NON UNION	79.74	41.02	4.05	0.00	0.00	0.00	0.00%
740.8067.5102.070	MEDICARE-TEMPORARY	0.69	0.00	0.00	87.00	87.00	0.00	0.00%
740.8067.5102.090	MEDICARE-P&R UNION	37.54	30.43	0.70	72.00	0.00	-72.00	-100.00%

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740.8067.5111.010	IPERS-NON UNION	496.71	255.09	26.87	0.00	0.00	0.00	0.00%
740.8067.5111.090	IPERS-P&R UNION	251.95	199.54	4.67	444.00	0.00	-444.00	-100.00%
740.8067.5121.010	GRP INSUR-NON UNION	350.89	197.34	13.70	540.00	0.00	-540.00	-100.00%
740.8067.5121.090	GRP INSUR-P&R UNION	693.51	418.32	5.48	1,208.00	0.00	-1,208.00	-100.00%
740.8067.5123.010	WORKCOMP-NON UNION	221.73	73.55	4.44	0.00	0.00	0.00	0.00%
740.8067.5123.070	WORKCOMP-TEMPORARY	1.90	0.00	0.00	175.00	175.00	0.00	0.00%
740.8067.5123.090	WORKCOMP-P&R UNION	112.67	57.52	0.77	198.00	0.00	-198.00	-100.00%
740.8067.5300.000	INSURANCE - TORT LIAB	80.99	39.37	0.00	0.00	0.00	0.00	0.00%
740.8067.5342.000	CONTRACT-OUTSIDE HELP	6,357.00	2,325.00	4,352.50	8,000.00	8,000.00	0.00	0.00%
740.8067.5352.000	CONTRACT-TREE REMOVAL	0.00	3,700.00	0.00	0.00	0.00	0.00	0.00%
740.8067.5386.000	CONTRACT LAWN CARE	1,320.00	3,565.00	1,260.00	2,500.00	2,500.00	0.00	0.00%
740.8067.5410.000	REPAIRS & MAINTENANCE	962.40	830.91	98.00	1,500.00	1,500.00	0.00	0.00%
740.8067.5562.000	GROUNDS EQUIP MAINT SPLY	635.02	0.00	1,228.02	2,750.00	2,750.00	0.00	0.00%
740.8067.5570.000	VEHICLE GAS	326.72	0.00	0.00	500.00	500.00	0.00	0.00%
740.8067.5570.010	VEHICLE GAS	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
740.8067.5571.000	VEHICLE DIESEL FUEL	449.87	403.96	0.00	1,500.00	1,500.00	0.00	0.00%
740.8067.5600.000	OPERATING SUPPLIES	0.00	137.99	151.59	1,500.00	1,500.00	0.00	0.00%
	Total Expense:	21,314.96	17,671.85	7,505.17	32,872.00	25,134.00	-7,738.00	-23.54%
	Total Function: 8067 - Storm Water-Dike:	21,314.96	17,671.85	7,505.17	32,872.00	25,134.00	-7,738.00	-23.54%
Function: 8068 - Storm Water-Permit								
Revenue								
740.8068.4230.000	MISC BUSINESS LIC/PRMTS	30.00	88.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	30.00	88.00	0.00	0.00	0.00	0.00	0.00%
Expense								
740.8068.5600.000	OPERATING SUPPLIES	4.74	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	4.74	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Function: 8068 - Storm Water-Permit:	25.26	88.00	0.00	0.00	0.00	0.00	0.00%
Function: 9000 - 9000								
Revenue								
740.9000.6500.238	TRANSFER IN	3,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	3,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense								
740.9000.7500.001	TR TO GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Function: 9000 - 9000:	3,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Fund: 740 - STORM SEWER UTILITY:	115,680.12	714,200.60	440,516.61	606,953.00	380,838.00	-226,115.00	-37.25%

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Fund: 741 - 2016 GO STORM WATER PROJ								
Function: 6021 - Finance								
Revenue								
741.6021.4610.000	INTEREST ON INVESTMENT	0.00	6,357.53	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	0.00	6,357.53	0.00	0.00	0.00	0.00	0.00%
	Total Function: 6021 - Finance:	0.00	6,357.53	0.00	0.00	0.00	0.00	0.00%
Function: 8065 - Storm Water								
Revenue								
741.8065.4610.000	INTEREST ON INVESTMENT	6,335.85	21,650.91	13,327.40	28,000.00	25,000.00	-3,000.00	-10.71%
741.8065.4990.000	Proceeds of LT Debt	3,041,626.69	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	3,047,962.54	21,650.91	13,327.40	28,000.00	25,000.00	-3,000.00	-10.71%
Expense								
741.8065.5210.000	ADVERTISING & LEGAL PUB	11.48	0.00	0.00	0.00	0.00	0.00	0.00%
741.8065.5211.000	ADVERTISING & LEGAL PUB	9,346.16	0.00	0.00	0.00	0.00	0.00	0.00%
741.8065.5215.000	BANK CHARGES	15.00	0.00	0.00	0.00	0.00	0.00	0.00%
741.8065.5230.000	CONSULTING & PROF FEES	18,717.90	65,340.75	96,909.50	150,000.00	0.00	-150,000.00	-100.00%
741.8065.5233.000	ENGINEERING FEES	0.00	0.00	0.00	0.00	150,000.00	150,000.00	0.00%
741.8065.5342.000	CONTRACT-OUTSIDE HELP	0.00	55,000.00	0.00	423,450.00	1,475,000.00	1,051,550.00	248.33%
741.8065.5830.000	OTHER DEBT SERV EXP	148.25	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	28,238.79	120,340.75	96,909.50	573,450.00	1,625,000.00	1,051,550.00	183.37%
	Total Function: 8065 - Storm Water:	3,019,723.75	-98,689.84	-83,582.10	-545,450.00	-1,600,000.00	-1,054,550.00	193.34%
Function: 9000 - 9000								
Expense								
741.9000.7500.121	TR TO LOST	1,219,193.49	130,151.94	34,002.25	45,000.00	45,000.00	0.00	0.00%
741.9000.7500.392	TRANSFER OUT - 392	0.00	16,849.81	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	1,219,193.49	147,001.75	34,002.25	45,000.00	45,000.00	0.00	0.00%
	Total Function: 9000 - 9000:	1,219,193.49	147,001.75	34,002.25	45,000.00	45,000.00	0.00	0.00%
	Total Fund: 741 - 2016 GO STORM WATER PROJ:	1,800,530.26	-239,334.06	-117,584.35	-590,450.00	-1,645,000.00	-1,054,550.00	178.60%
Fund: 742 - TORNADO - STORM/SEWER								
Function: 8016 - Sanitary Sewer								
Expense								
742.8016.5010.010	REGULAR-NON UNION	0.00	0.00	1,012.45	1,012.00	0.00	-1,012.00	-100.00%
742.8016.5010.040	REGULAR-PPME UNION	0.00	0.00	477.12	477.00	0.00	-477.00	-100.00%
742.8016.5101.010	SOCIAL SECURITY-NON UNION	0.00	0.00	58.99	59.00	0.00	-59.00	-100.00%
742.8016.5101.040	SOCIAL SECURITY-PPME UNION	0.00	0.00	28.87	29.00	0.00	-29.00	-100.00%
742.8016.5102.010	MEDICARE-NON UNION	0.00	0.00	13.80	14.00	0.00	-14.00	-100.00%
742.8016.5102.040	MEDICARE-PPME UNION	0.00	0.00	6.75	7.00	0.00	-7.00	-100.00%

Budget Comparison Report

Account Number				2018-2019 YTD Activity Through Dec	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	%
742.8016.5111.010	IPERS-NON UNION	0.00	0.00	95.57	96.00	0.00	-96.00	-100.00%
742.8016.5111.040	IPERS-PPME UNION	0.00	0.00	45.04	45.00	0.00	-45.00	-100.00%
742.8016.5121.010	GRP INSUR-NON UNION	0.00	0.00	196.25	196.00	0.00	-196.00	-100.00%
742.8016.5121.040	GRP INSUR-PPME UNION	0.00	0.00	65.79	66.00	0.00	-66.00	-100.00%
742.8016.5123.010	WORKCOMP-NON UNION	0.00	0.00	17.98	18.00	0.00	-18.00	-100.00%
742.8016.5123.040	WORKCOMP-PPME UNION	0.00	0.00	3.80	4.00	0.00	-4.00	-100.00%
Total Expense:		0.00	0.00	2,022.41	2,023.00	0.00	-2,023.00	-100.00%
Total Function: 8016 - Sanitary Sewer:		0.00	0.00	2,022.41	2,023.00	0.00	-2,023.00	-100.00%
Function: 8065 - Storm Water								
Expense								
742.8065.5010.010	REGULAR-NON UNION	0.00	0.00	709.47	709.00	0.00	-709.00	-100.00%
742.8065.5010.040	REGULAR-PPME UNION	0.00	0.00	477.12	477.00	0.00	-477.00	-100.00%
742.8065.5101.010	SOCIAL SECURITY-NON UNION	0.00	0.00	41.38	41.00	0.00	-41.00	-100.00%
742.8065.5101.040	SOCIAL SECURITY-PPME UNION	0.00	0.00	28.17	28.00	0.00	-28.00	-100.00%
742.8065.5102.010	MEDICARE-NON UNION	0.00	0.00	9.68	10.00	0.00	-10.00	-100.00%
742.8065.5102.040	MEDICARE-PPME UNION	0.00	0.00	6.59	7.00	0.00	-7.00	-100.00%
742.8065.5111.010	IPERS-NON UNION	0.00	0.00	66.97	67.00	0.00	-67.00	-100.00%
742.8065.5111.040	IPERS-PPME UNION	0.00	0.00	45.03	45.00	0.00	-45.00	-100.00%
742.8065.5121.010	GRP INSUR-NON UNION	0.00	0.00	134.11	134.00	0.00	-134.00	-100.00%
742.8065.5121.040	GRP INSUR-PPME UNION	0.00	0.00	129.18	129.00	0.00	-129.00	-100.00%
742.8065.5123.010	WORKCOMP-NON UNION	0.00	0.00	12.01	12.00	0.00	-12.00	-100.00%
742.8065.5123.040	WORKCOMP-PPME UNION	0.00	0.00	3.81	4.00	0.00	-4.00	-100.00%
742.8065.5570.000	VEHICLE GAS	0.00	0.00	83.25	83.00	0.00	-83.00	-100.00%
742.8065.5571.000	VEHICLE DIESEL FUEL	0.00	0.00	277.02	277.00	0.00	-277.00	-100.00%
742.8065.5614.000	LIFT STATION OPERATING SUPPLY	0.00	0.00	93.86	94.00	0.00	-94.00	-100.00%
Total Expense:		0.00	0.00	2,117.65	2,117.00	0.00	-2,117.00	-100.00%
Total Function: 8065 - Storm Water:		0.00	0.00	2,117.65	2,117.00	0.00	-2,117.00	-100.00%
Total Fund: 742 - TORNADO - STORM/SEWER:		0.00	0.00	4,140.06	4,140.00	0.00	-4,140.00	-100.00%
Fund: 750 - COMPOSTING FACILITY								
Function: 6021 - Finance								
Revenue								
750.6021.4610.000	INTEREST ON INVESTMENTS	853.40	2,388.92	1,412.95	800.00	800.00	0.00	0.00%
750.6021.4616.000	INT CHRGD - ACCTS REC	0.38	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		853.78	2,388.92	1,412.95	800.00	800.00	0.00	0.00%
Total Function: 6021 - Finance:		853.78	2,388.92	1,412.95	800.00	800.00	0.00	0.00%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Function: 8070 - Compost								
Revenue								
750.8070.4230.000	MISC BUSINESS LIC/PRMTS	25.00	0.00	0.00	0.00	0.00	0.00	0.00%
750.8070.4481.000	GATE FEE: TREE DISPOSAL	52,803.00	49,554.60	23,410.85	50,000.00	50,000.00	0.00	0.00%
750.8070.4481.110	GATE FEE: YD WASTE DISPOSAL	3,911.00	0.00	0.00	0.00	0.00	0.00	0.00%
750.8070.4484.000	SALE OF COMPOST BAGS	8,816.40	8,728.00	5,802.00	9,000.00	9,000.00	0.00	0.00%
750.8070.4485.000	SALE OF FIREWOOD	236.80	72.00	60.00	500.00	500.00	0.00	0.00%
750.8070.4486.000	SALE OF COMPOST	4,980.20	4,164.00	611.00	4,000.00	4,000.00	0.00	0.00%
750.8070.4487.000	SALE OF CHIPS/MULCH	3,687.00	3,593.00	1,839.00	4,000.00	4,000.00	0.00	0.00%
750.8070.4488.000	SALE OF MISC	0.00	5.00	0.00	0.00	0.00	0.00	0.00%
750.8070.4492.000	STREET MISC CHRGS	930.00	1,045.00	315.00	609.00	609.00	0.00	0.00%
750.8070.4616.000	INT CHRGD - ACCTS REC	5.03	17.11	25.13	0.00	0.00	0.00	0.00%
750.8070.4875.000	RFNDS/REIMB: COMPOST	8.55	0.00	10.00	0.00	0.00	0.00	0.00%
	Total Revenue:	75,402.98	67,178.71	32,072.98	68,109.00	68,109.00	0.00	0.00%
Expense								
750.8070.5010.040	REGULAR-PPME UNION	22,677.43	22,833.42	9,728.67	25,272.00	25,967.00	695.00	2.75%
750.8070.5020.040	OVERTIME-PPME UNION	916.64	0.00	156.49	0.00	0.00	0.00	0.00%
750.8070.5030.070	PART-TIME TEMPORARY	19,019.49	19,435.67	10,502.02	18,462.00	18,462.00	0.00	0.00%
750.8070.5060.040	TERMS PAYOUT-PPME UNION	638.20	0.00	0.00	0.00	0.00	0.00	0.00%
750.8070.5061.040	RHSA PAYOUTS-PPME UNION	2,883.88	0.00	0.00	0.00	0.00	0.00	0.00%
750.8070.5101.040	SOCIAL SECURITY-PPME UNION	1,327.84	1,288.83	560.95	1,567.00	1,610.00	43.00	2.74%
750.8070.5101.070	SOCIAL SECURITY-PT TEMP	1,179.20	1,205.05	651.16	1,145.00	1,145.00	0.00	0.00%
750.8070.5102.040	MEDICARE-PPME UNION	310.52	301.29	131.10	366.00	377.00	11.00	3.01%
750.8070.5102.070	MEDICARE-TEMPORARY	275.79	281.84	152.28	268.00	268.00	0.00	0.00%
750.8070.5111.040	IPERS-PPME UNION	2,106.04	2,038.80	933.01	2,386.00	2,451.00	65.00	2.72%
750.8070.5121.040	GRP INSUR-PPME UNION	5,474.37	5,745.26	2,350.04	6,371.00	6,881.00	510.00	8.01%
750.8070.5123.040	WORKCOMP-PPME UNION	1,654.57	1,031.85	321.19	738.00	759.00	21.00	2.85%
750.8070.5123.070	WORKCOMP-TEMPORARY	444.45	316.59	116.62	28.00	28.00	0.00	0.00%
750.8070.5210.000	ADVERTISING & LEGAL PUB	400.50	479.54	0.00	250.00	250.00	0.00	0.00%
750.8070.5216.000	BACKGROUND CHECKS	115.00	135.00	45.00	75.00	75.00	0.00	0.00%
750.8070.5290.000	INSURANCE - GENERAL	20.69	12.42	0.00	22.00	22.00	0.00	0.00%
750.8070.5300.000	INSURANCE - TORT LIAB	172.12	173.86	0.00	327.00	327.00	0.00	0.00%
750.8070.5342.000	CONTRACT-OUTSIDE HELP	350.00	0.00	700.00	350.00	350.00	0.00	0.00%
750.8070.5380.000	RENTS & LEASES	0.00	0.00	0.00	0.00	14,000.00	14,000.00	0.00%
750.8070.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
750.8070.5450.000	TELEPHONE/OTHR COMMNCTN	0.00	310.49	182.60	300.00	300.00	0.00	0.00%
750.8070.5481.000	ELECTRICITY	417.44	795.19	443.29	800.00	800.00	0.00	0.00%
750.8070.5565.000	VEHICLE OPER/MAINT SPPLY	45.38	59.34	0.00	0.00	0.00	0.00	0.00%
750.8070.5600.000	OPERATING SUPPLIES	8,085.16	10,479.30	8,757.60	12,000.00	12,000.00	0.00	0.00%

Budget Comparison Report

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					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
750.8070.5605.000	OFFICE SUPPLIES	436.87	436.87	413.97	250.00	250.00	0.00	0.00%
750.8070.5612.000	COMPUTER COMPONENTS	967.60	0.00	0.00	0.00	0.00	0.00	0.00%
750.8070.5750.000	OTHER CAP EQUIP > \$5,000	0.00	0.00	0.00	130,000.00	0.00	-130,000.00	-100.00%
750.8070.5980.000	REFUNDS/REIMB	40.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	69,959.18	67,360.61	36,145.99	201,177.00	86,522.00	-114,655.00	-56.99%
	Total Function: 8070 - Compost:	5,443.80	-181.90	-4,073.01	-133,068.00	-18,413.00	114,655.00	-86.16%
	Total Fund: 750 - COMPOSTING FACILITY:	6,297.58	2,207.02	-2,660.06	-132,268.00	-17,613.00	114,655.00	-86.68%
Fund: 751 - TORNADO - COMPOST								
Function: 8070 - Compost								
Expense								
751.8070.5030.070	PART-TIME TEMPORARY	0.00	0.00	2,145.25	2,145.00	0.00	-2,145.00	-100.00%
751.8070.5101.070	SOCIAL SECURITY-PT TEMP	0.00	0.00	133.00	133.00	0.00	-133.00	-100.00%
751.8070.5102.070	MEDICARE-TEMPORARY	0.00	0.00	31.12	31.00	0.00	-31.00	-100.00%
751.8070.5123.070	WORKCOMP-TEMPORARY	0.00	0.00	23.83	24.00	0.00	-24.00	-100.00%
751.8070.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	460,724.88	460,725.00	0.00	-460,725.00	-100.00%
	Total Expense:	0.00	0.00	463,058.08	463,058.00	0.00	-463,058.00	-100.00%
	Total Function: 8070 - Compost:	0.00	0.00	463,058.08	463,058.00	0.00	-463,058.00	-100.00%
	Total Fund: 751 - TORNADO - COMPOST:	0.00	0.00	463,058.08	463,058.00	0.00	-463,058.00	-100.00%
Fund: 760 - P&R CONCESSIONS ENTERPRISE								
Function: 4045 - Swimming Pools								
Revenue								
760.4045.4483.000	AQUATIC CONCESSIONS	19,945.73	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	19,945.73	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Function: 4045 - Swimming Pools:	19,945.73	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 6021 - Finance								
Revenue								
760.6021.4610.000	INTEREST ON INVESTMENTS	52.55	23.71	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	52.55	23.71	0.00	0.00	0.00	0.00	0.00%
	Total Function: 6021 - Finance:	52.55	23.71	0.00	0.00	0.00	0.00	0.00%
Function: 8080 - P&R Concessions								
Revenue								
760.8080.4483.000	CONCESSIONS	18,015.98	41,190.35	21,365.73	40,000.00	40,000.00	0.00	0.00%
760.8080.4875.000	RFNDS/REIMB	17.64	9.34	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	18,033.62	41,199.69	21,365.73	40,000.00	40,000.00	0.00	0.00%
Expense								
760.8080.5010.010	REGULAR-NON UNION	3,918.96	4,067.26	1,766.84	0.00	0.00	0.00	0.00%

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760.8080.5030.070	PART-TIME TEMPORARY	13,815.18	15,688.31	10,132.35	15,000.00	11,000.00	-4,000.00	-26.67%
760.8080.5101.010	SOCIAL SECURITY-NON UNION	206.43	215.36	94.50	0.00	0.00	0.00	0.00%
760.8080.5101.070	SOCIAL SECURITY-PT TEMP	856.54	972.68	628.21	682.00	682.00	0.00	0.00%
760.8080.5102.010	MEDICARE-NON UNION	48.19	50.28	22.05	0.00	0.00	0.00	0.00%
760.8080.5102.070	MEDICARE-TEMPORARY	200.34	227.48	146.93	160.00	160.00	0.00	0.00%
760.8080.5111.010	IPERS-NON UNION	349.91	363.20	166.69	0.00	0.00	0.00	0.00%
760.8080.5121.010	GRP INSUR-NON UNION	745.49	745.53	305.20	0.00	0.00	0.00	0.00%
760.8080.5123.010	WORKCOMP-NON UNION	156.28	104.75	27.55	0.00	0.00	0.00	0.00%
760.8080.5123.070	WORKCOMP-TEMPORARY	461.94	403.92	157.98	283.00	283.00	0.00	0.00%
760.8080.5216.000	BACKGROUND CHECKS	131.45	59.75	23.90	250.00	250.00	0.00	0.00%
760.8080.5251.000	LICENSE & PERMITS	0.00	67.50	0.00	115.00	115.00	0.00	0.00%
760.8080.5280.000	DUES, MEMBER, SUBSCRIPTN	45.00	45.00	0.00	45.00	45.00	0.00	0.00%
760.8080.5290.000	INSURANCE - GENERAL	93.45	128.64	0.00	130.00	130.00	0.00	0.00%
760.8080.5300.000	INSURANCE - TORT LIAB	106.69	114.31	0.00	115.00	115.00	0.00	0.00%
760.8080.5342.000	CONTRACT-OUTSIDE HELP	50.00	20,000.00	0.00	200.00	200.00	0.00	0.00%
760.8080.5360.000	POSTAGE & SHIPPING	0.00	0.00	0.00	25.00	25.00	0.00	0.00%
760.8080.5370.000	PRINTING & BINDING	0.00	0.00	0.00	30.00	30.00	0.00	0.00%
760.8080.5410.000	REPAIRS & MAINTENANCE	263.00	0.00	0.00	800.00	800.00	0.00	0.00%
760.8080.5600.000	OPERATING SUPPLIES	626.51	767.24	25.16	500.00	500.00	0.00	0.00%
760.8080.5605.000	OFFICE SUPPLIES	0.00	70.11	0.00	100.00	100.00	0.00	0.00%
760.8080.5608.000	RESALE SUPPLIES	21,675.37	20,859.07	14,806.74	20,000.00	20,000.00	0.00	0.00%
760.8080.5611.000	BLDG.GRD OPER/MAINT SPLY	421.40	0.00	0.00	0.00	0.00	0.00	0.00%
760.8080.5718.000	MINOR EQUIP, UNCLASSIFIED	297.99	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
760.8080.5980.000	REFUNDS/REIMB	0.00	60.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		44,470.12	65,010.39	28,304.10	39,435.00	35,435.00	-4,000.00	-10.14%
Total Function: 8080 - P&R Concessions:		-26,436.50	-23,810.70	-6,938.37	565.00	4,565.00	4,000.00	707.96%
Total Fund: 760 - P&R CONCESSIONS ENTERPRISE:		-6,438.22	-23,786.99	-6,938.37	565.00	4,565.00	4,000.00	707.96%
Report Total:		-1,259,045.79	1,536,286.30	1,989,369.79	2,777,211.00	-1,454,375.00	-4,231,586.00	-152.37%

Fund	2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
610 - WATER POLLUTION CONTROL	-680.23	3,775.09	-213,697.86	-6,622,462.00	-6,913,461.00	-290,999.00	4.39%
611 - WPCP REVENUE	1,732,892.64	1,348,173.83	2,470,680.77	7,337,264.00	7,497,296.00	160,032.00	2.18%
612 - WPCP REVENUE BOND FUND	-4,871,290.32	-311,875.28	0.00	32.00	0.00	-32.00	-100.00%
614 - WPCP CAPITAL IMPROVEMENT RSRV	4,894.06	13,182.90	7,963.28	13,000.00	13,000.00	0.00	0.00%
615 - WPCP PLANT & IMPROVEMENTS	0.00	0.00	150.00	0.00	0.00	0.00	0.00%
616 - SANITARY SEWER REHAB PROJECT	-7,941.20	-0.10	-63,623.66	2,700,000.00	-788,000.00	-3,488,000.00	-129.19%
617 - SANITARY SEWER NEW CONSTRUCTN	37,735.65	21,322.00	2,193.25	14,000.00	14,000.00	0.00	0.00%
618 - TORNADO-WPCP	0.00	0.00	4,402.42	4,402.00	0.00	-4,402.00	-100.00%
690 - TRANSIT OPERATING	-70,726.13	8,421.29	-55,729.26	-77,823.00	0.00	77,823.00	-100.00%
740 - STORM SEWER UTILITY	115,680.12	714,200.60	440,516.61	606,953.00	380,838.00	-226,115.00	-37.25%
741 - 2016 GO STORM WATER PROJ	1,800,530.26	-239,334.06	-117,584.35	-590,450.00	-1,645,000.00	-1,054,550.00	178.60%
742 - TORNADO - STORM/SEWER	0.00	0.00	4,140.06	4,140.00	0.00	-4,140.00	-100.00%
750 - COMPOSTING FACILITY	6,297.58	2,207.02	-2,660.06	-132,268.00	-17,613.00	114,655.00	-86.68%
751 - TORNADO - COMPOST	0.00	0.00	463,058.08	463,058.00	0.00	-463,058.00	-100.00%
760 - P&R CONCESSIONS ENTERPRISE	-6,438.22	-23,786.99	-6,938.37	565.00	4,565.00	4,000.00	707.96%
Report Total:	-1,259,045.79	1,536,286.30	1,989,369.79	2,777,211.00	-1,454,375.00	-4,231,586.00	-152.37%

MARSHALLTOWN

— I O W A —

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

FINANCE DEPARTMENT

January 30, 2019

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: Discussion of FY19 Re-estimated Budget and FY20 Budget for the Emergency and Employee Benefit Funds

Policy Issue: Adoption of FY19 Re-estimated Budget and FY20 Annual Budget on March 11, 2019.

Recommendation: This is a review of the proposed budgets related to the Emergency and Employee Benefit Funds.

Background: Department Directors and the City Administrator developed the budget amounts based on current and future needs. For the Budget Comparison Report, the first column shows the actual activity for FY17. The second column shows the actual activity for FY18. The third column is the actual year-to-date activity through December for FY19 (6 months of the fiscal year). The fourth column is a re-estimate of the FY19 budget. The fifth column is a proposed FY20 budget. The sixth column shows the dollar increase between columns five and four. The seventh column shows the percent increase between columns five and four.

Please take note of the following:

1. Fund 112 Employee Benefits Fund shows the revenue from the proposed levy and the estimated backfill. The expenditures budgeted are for the City's share of FICA, IPERS, Health Insurance, Workers Comp, Unemployment, and RHSA for staff paid from the General Fund. This is shown as a transfer out to the General Fund of \$2,414,076 for FY19 and \$2,693,988 for FY20.

City Council

Susan Cahill, Leon Lamer, Mike Gowdy,
Al Hoop, Gabriel Isom, Bill Martin, Bethany Wirin

2. Fund 117 Police/Fire Retirement shows the revenue from the proposed levy and the estimated backfill. The expenditures budgeted are for the City's share of MFPRSI for staff paid out of the General Fund. The rate is 24.41% of gross wages for FY20. FY19's rate was 26.02%. This is shown as a transfer out to the General Fund of \$1,152,430 for FY19 and \$1,122,785 for FY20.
3. Fund 119 Emergency Fund shows the revenue for the proposed levy (maximum rate of \$.27/\$1000 of taxable value) and the estimated backfill. All of this is transferred to the General Fund. In FY19, the amount is \$232,482 and for FY20, it is \$244,683.

The cash balances projected are as follows:

Fund	Fund Name	ENDING CASH 06/30/18	REVISED FYE 19 NET BUDGET	ESTIMATED 06/30/19 ENDING BALANCE	FY 20 NET BUDGET	ESTIMATED 6/30/20 ENDING BALANCE
112	EMPLOYEE BENEFITS FUND	2,443,813.00	194,144.00	2,637,957.00	86,215.00	2,724,172.00
117	POLICE/FIRE RETIREMENT	423,995.00	59,708.00	483,703.00	27,039.00	510,742.00
119	EMERGENCY FUND	-	-	-	-	-

The net budget amounts in the FY20 net budget column is the amount of backfill that will not be shown as being transferred to the General Fund at this time. This provides a cushion for catastrophic events.

Attachment: Budget Comparison Report for Employee Benefits and Emergency Fund

cc: Jessica Kinser, City Administrator

City Council
Susan Cahill, Leon Lamer, Mike Gowdy,
Al Hoop, Gabriel Isom, Bill Martin, Bethany Wirin



Budget Comparison Report

Account Summary

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Fund: 112 - EMPLOYEE BENEFITS FUND								
Function: 1013 - Police Dispatch								
Expense								
112.1013.5115.000	CITY SHARE EMP BENS	0.00	60,802.82	2,891.84	2,892.00	0.00	-2,892.00	-100.00%
	Total Expense:	0.00	60,802.82	2,891.84	2,892.00	0.00	-2,892.00	-100.00%
	Total Function: 1013 - Police Dispatch:	0.00	60,802.82	2,891.84	2,892.00	0.00	-2,892.00	-100.00%
Function: 6021 - Finance								
Revenue								
112.6021.4010.000	PROPERTY TAXES-CURRENT	223,415.01	285,241.37	1,143,642.85	2,278,010.00	2,387,471.00	109,461.00	4.81%
112.6021.4011.000	DELIQUENT PROPERTY TAXES	33.84	17.43	113.63	0.00	0.00	0.00	0.00%
112.6021.4110.000	UTILITY EXCISE TAX	20,790.51	30,100.59	127,880.83	253,396.00	306,517.00	53,121.00	20.96%
112.6021.4150.000	CURRENT MOBILE HOME TAXES	283.43	346.68	1,500.51	0.00	0.00	0.00	0.00%
112.6021.4151.000	DELIQ MOBILE HOME TAXES	17.44	18.33	123.37	0.00	0.00	0.00	0.00%
112.6021.4332.000	AGED INCOME CREDIT	300.46	320.68	1,140.00	0.00	0.00	0.00	0.00%
112.6021.4333.000	DISABLED HOMESTEAD CREDIT	323.48	516.16	2,450.30	0.00	0.00	0.00	0.00%
112.6021.4335.000	HOMESTEAD CREDIT	9,698.27	11,941.54	42,683.88	0.00	0.00	0.00	0.00%
112.6021.4336.000	MILITARY CREDIT	137.65	166.16	1,166.03	0.00	0.00	0.00	0.00%
112.6021.4337.000	MOBILE HOME CREDIT	4.54	4.19	0.00	0.00	0.00	0.00	0.00%
112.6021.4338.000	BUSINESS PROP TAX CREDIT	9,101.42	0.00	30,591.07	0.00	0.00	0.00	0.00%
112.6021.4339.000	SF295 BACKFILL	9,524.08	23,060.57	49,449.78	82,474.00	86,215.00	3,741.00	4.54%
	Total Revenue:	273,630.13	351,733.70	1,400,742.25	2,613,880.00	2,780,203.00	166,323.00	6.36%
	Total Function: 6021 - Finance:	273,630.13	351,733.70	1,400,742.25	2,613,880.00	2,780,203.00	166,323.00	6.36%
Function: 9000 - 9000								
Revenue								
112.9000.6500.121	TR FRM LOCAL OPTION	2,250,000.00	2,250,000.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	2,250,000.00	2,250,000.00	0.00	0.00	0.00	0.00	0.00%
Expense								
112.9000.7500.001	TR TO GENERAL	2,187,326.54	2,355,186.72	1,161,615.45	2,414,076.00	2,693,988.00	279,912.00	11.59%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
112.9000.7500.050	TR TO COLISEUM FUND	3,719.38	3,580.13	0.00	2,768.00	0.00	-2,768.00	-100.00%
	Total Expense:	2,191,045.92	2,358,766.85	1,161,615.45	2,416,844.00	2,693,988.00	277,144.00	11.47%
	Total Function: 9000 - 9000:	58,954.08	-108,766.85	-1,161,615.45	-2,416,844.00	-2,693,988.00	-277,144.00	11.47%
	Total Fund: 112 - EMPLOYEE BENEFITS FUND:	332,584.21	182,164.03	236,234.96	194,144.00	86,215.00	-107,929.00	-55.59%
Fund: 117 - POLICE/FIRE RETIREMENT								
Function: 1010 - Police Operations/Crime Prevention								
Expense								
117.1010.5114.000	CITY SHARE PENSION	9,189.36	9,423.72	5,602.50	11,200.00	12,900.00	1,700.00	15.18%
	Total Expense:	9,189.36	9,423.72	5,602.50	11,200.00	12,900.00	1,700.00	15.18%
	Total Function: 1010 - Police Operations/Crime Prevention:	9,189.36	9,423.72	5,602.50	11,200.00	12,900.00	1,700.00	15.18%
Function: 1013 - Police Dispatch								
Expense								
117.1013.5115.000	CITY SHARE EMP BENS	0.00	172.96	28.28	0.00	0.00	0.00	0.00%
	Total Expense:	0.00	172.96	28.28	0.00	0.00	0.00	0.00%
	Total Function: 1013 - Police Dispatch:	0.00	172.96	28.28	0.00	0.00	0.00	0.00%
Function: 6021 - Finance								
Revenue								
117.6021.4010.000	PROPERTY TAXES-CURRENT	940,270.83	936,012.98	533,252.82	1,062,659.00	995,035.00	-67,624.00	-6.36%
117.6021.4011.000	DELIQUENT PROPERTY TAXES	142.38	60.30	52.99	0.00	0.00	0.00	0.00%
117.6021.4110.000	UTILITY EXCISE TAX	87,493.35	98,534.44	59,627.72	118,206.00	127,750.00	9,544.00	8.07%
117.6021.4150.000	CURRENT MOBILE HOME TAXES	1,193.07	1,145.30	699.65	0.00	0.00	0.00	0.00%
117.6021.4151.000	DELIQ MOBILE HOME TAXES	73.40	19,606.48	57.52	0.00	0.00	0.00	0.00%
117.6021.4332.000	AGED INCOME CREDIT	1,264.41	1,349.54	531.56	0.00	0.00	0.00	0.00%
117.6021.4333.000	DISABLED HOMESTEAD CREDIT	1,361.28	1,689.66	1,142.52	0.00	0.00	0.00	0.00%
117.6021.4335.000	HOMESTEAD CREDIT	40,813.57	19,545.35	19,902.46	0.00	0.00	0.00	0.00%
117.6021.4336.000	MILITARY CREDIT	579.27	543.94	543.69	0.00	0.00	0.00	0.00%
117.6021.4337.000	MOBILE HOME CREDIT	19.10	13.72	0.00	0.00	0.00	0.00	0.00%
117.6021.4338.000	BUSINESS PROP TAX CREDIT	38,301.82	37,768.97	14,263.87	0.00	0.00	0.00	0.00%
117.6021.4339.000	SF295 BACKFILL	40,080.50	37,719.92	23,057.23	38,473.00	35,939.00	-2,534.00	-6.59%
117.6021.4610.000	INTEREST ON INVESTMENTS	2,988.57	7,738.20	7,061.85	4,000.00	4,000.00	0.00	0.00%
	Total Revenue:	1,154,581.55	1,161,728.80	660,193.88	1,223,338.00	1,162,724.00	-60,614.00	-4.95%
	Total Function: 6021 - Finance:	1,154,581.55	1,161,728.80	660,193.88	1,223,338.00	1,162,724.00	-60,614.00	-4.95%

Budget Comparison Report

Account Number		2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
Function: 9000 - 9000								
Expense								
117.9000.7500.001	TR TO GENERAL	998,102.19	1,327,817.68	552,575.83	1,152,430.00	1,122,785.00	-29,645.00	-2.57%
	Total Expense:	998,102.19	1,327,817.68	552,575.83	1,152,430.00	1,122,785.00	-29,645.00	-2.57%
	Total Function: 9000 - 9000:	998,102.19	1,327,817.68	552,575.83	1,152,430.00	1,122,785.00	-29,645.00	-2.57%
	Total Fund: 117 - POLICE/FIRE RETIREMENT:	147,290.00	-175,685.56	101,987.27	59,708.00	27,039.00	-32,669.00	-54.71%
Fund: 119 - EMERGENCY FUND								
Function: 6021 - Finance								
Revenue								
119.6021.4010.000	PROPERTY TAXES-CURRENT	178,190.24	185,409.71	102,659.06	202,610.00	210,117.00	7,507.00	3.71%
119.6021.4011.000	DELIQUENT PROPERTY TAXES	26.86	11.83	12.15	0.00	0.00	0.00	0.00%
119.6021.4110.000	UTILITY EXCISE TAX	16,584.59	19,527.43	11,372.30	22,537.00	26,976.00	4,439.00	19.70%
119.6021.4150.000	CURRENT MOBILE HOME TAXES	225.90	226.55	138.17	0.00	0.00	0.00	0.00%
119.6021.4151.000	DELIQ MOBILE HOME TAXES	13.92	12.07	10.96	0.00	0.00	0.00	0.00%
119.6021.4332.000	AGED INCOME CREDIT	234.28	255.81	253.75	0.00	0.00	0.00	0.00%
119.6021.4333.000	DISABLED HOMESTEAD CREDIT	258.02	334.84	217.90	0.00	0.00	0.00	0.00%
119.6021.4335.000	HOMESTEAD CREDIT	7,736.29	7,746.94	3,795.83	0.00	0.00	0.00	0.00%
119.6021.4336.000	MILITARY CREDIT	109.80	107.79	103.69	0.00	0.00	0.00	0.00%
119.6021.4337.000	MOBILE HOME CREDIT	3.62	2.72	0.00	0.00	0.00	0.00	0.00%
119.6021.4338.000	BUSINESS PROP TAX CREDIT	7,260.24	7,485.01	3,551.46	0.00	0.00	0.00	0.00%
119.6021.4339.000	SF295 BACKFILL	7,597.40	7,475.32	3,566.43	7,335.00	7,590.00	255.00	3.48%
	Total Revenue:	218,241.16	228,596.02	125,681.70	232,482.00	244,683.00	12,201.00	5.25%
	Total Function: 6021 - Finance:	218,241.16	228,596.02	125,681.70	232,482.00	244,683.00	12,201.00	5.25%
Function: 9000 - 9000								
Expense								
119.9000.7500.001	TR TO GENERAL	218,241.16	228,596.02	125,681.70	232,482.00	244,683.00	12,201.00	5.25%
	Total Expense:	218,241.16	228,596.02	125,681.70	232,482.00	244,683.00	12,201.00	5.25%
	Total Function: 9000 - 9000:	218,241.16	228,596.02	125,681.70	232,482.00	244,683.00	12,201.00	5.25%
	Total Fund: 119 - EMERGENCY FUND:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Report Total:	479,874.21	6,478.47	338,222.23	253,852.00	113,254.00	-140,598.00	-55.39%

Fund	2016-2017 Total Activity	2017-2018 Total Activity	2018-2019 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2018-2019 FY2019 Amend 1	2019-2020 FY2020 Dept Request	Increase / (Decrease)	
112 - EMPLOYEE BENEFITS FUND	332,584.21	182,164.03	236,234.96	194,144.00	86,215.00	-107,929.00	-55.59%
117 - POLICE/FIRE RETIREMENT	147,290.00	-175,685.56	101,987.27	59,708.00	27,039.00	-32,669.00	-54.71%
119 - EMERGENCY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Report Total:	479,874.21	6,478.47	338,222.23	253,852.00	113,254.00	-140,598.00	-55.39%

MARSHALLTOWN

— I O W A —

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

FINANCE DEPARTMENT

January 31, 2019

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: Discussion of Property Tax Levy Rates

Policy Issue: Adoption of Budget and Certification of City Taxes on March 11, 2019.

Discussion: After reviewing the budgets that affect the property tax levy rates, it is time to consider some options for computation of the property tax levy rate:

Option 1: Use the \$390,000 local option sales tax (LOST) fund balance from property tax relief to reduce the debt service levy. The levy rate would be \$15.50713 per \$1000 of taxable valuation. The rate has been \$15.28158 the last 3 years. This would be an increase of \$.22555 or \$32.66 more per year adjusting for the rollback percentage.

Option 2: Do not use the \$390,000 LOST for FY20's budget and wait until FY21 to evaluate whether it should be used then, considering FY21 will have a decrease in property tax valuations due to the tornado. The levy rate would be \$15.94247, which would be an increase of \$.66089 or \$57.44 more per year adjusting for the rollback percentage.

Based on the options, this is the annual increase homeowners would see for the City's tax levy (does not take into account credits such as homestead or military):

Assessed House:	\$ 50,000.00	\$ 75,000.00	\$ 100,000.00	\$ 150,000.00
Option 1 increase:	16.33	24.49	32.66	48.99
Option 2 increase:	28.72	43.08	57.44	86.16

Attachment: Scenario 1 FY20City Budget with 390K LOST
Scenario 2 FY20City Budget without 390K LOST

cc: Jessica Kinser, City Administrator

City Council

Susan Cahill, Leon Lamer, Mike Gowdy,
Al Hoop, Gabriel Isom, Bill Martin, Bethany Wirin

64-611

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2019 - ENDING JUNE 30, 2020

Resolution No.: _____

The City of: Marshalltown

County Name: MARSHALL

Date Budget Adopted: _____

(Date) xxxxxxxx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

	Telephone Number	Signature	
County Auditor Date Stamp	January 1, 2018 Property Valuations		Last Official Census
		With Gas & Electric	Without Gas & Electric
	Regular	2a 878,122,328	2b 778,210,218
	DEBT SERVICE	3a 895,846,196	3b 795,934,086
	Ag Land	4a 4,771,279	27,552

Code Sec.	Dollar Limit	Purpose	TAXES LEVIED		Rate
			(A) Request with Utility Replacement	(B) Property Taxes Levied	
384.1	8.10000	Regular General levy	5	7,112,791	43
Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6	0	44
12(10)	0.95000	Opr & Maint publicly owned Transit	7	316,540	45
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	100,000	47
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51
12(17)	Amt Nec	Liability, property & self insurance costs	14	177,177	52
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	30,200	465
Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	11,000	53
12(2)	0.81000	Memorial Building	16	0	54
12(3)	0.13500	Symphony Orchestra	17	0	55
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56
12(5)	As Voted	County Bridge	19	0	57
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58
12(9)	0.03375	Aid to a Transit Company	21	0	59
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60
12(18)	1.00000	City Emergency Medical District	463	0	466
12(20)	0.27000	Support Public Library	23	237,093	61
28E.22	1.50000	Unified Law Enforcement	24	0	62
Total General Fund Regular Levies (5 thru 24)			25	7,984,801	7,076,297
384.1	3.00375	Ag Land	26	14,332	63
Total General Fund Tax Levies (25 + 26)			27	7,999,133	7,090,629
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	237,093	64
384.6	Amt Nec	Police & Fire Retirement	29	1,122,785	65
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	753,479	66
Rules	Amt Nec	Other Employee Benefits	31	1,940,509	67
Total Employee Benefit Levies (29,30,31)			32	3,816,773	3,382,506
Sub Total Special Revenue Levies (28+32)			33	4,053,866	3,592,623
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
SSMID 1	(A)	(B)		34	0
SSMID 2	(A)	(B)		35	0
SSMID 3	(A)	(B)		36	0
SSMID 4	(A)	(B)		37	0
SSMID 5	(A)	(B)		555	0
SSMID 6	(A)	(B)		556	0
SSMID 7	(A)	(B)		1177	0
SSMID 8	(A)	(B)		1185	0
Total Special Revenue Levies			39	4,053,866	3,592,623
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	1,005,661
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	592,728	41
Total Property Taxes (27+39+40+41)			42	13,651,388	12,102,036

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
 Budgets that **DO NOT** meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

64-611

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2019 - ENDING JUNE 30, 2020

Resolution No.: _____

The City of: Marshalltown

County Name: MARSHALL

Date Budget Adopted: _____

(Date) xxxxxxxx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

County Auditor Date Stamp		Telephone Number		Signature		
		January 1, 2018 Property Valuations				Last Official Census 27,552
		With Gas & Electric		Without Gas & Electric		
		2a	878,122,328	2b	778,210,218	
		3a	895,846,196	3b	795,934,086	
	Regular	4a	4,771,279			
	DEBT SERVICE					
	Ag Land					

Code Sec.	Dollar Limit	Purpose	TAXES LEVIED		Rate
			(A) Request with Utility Replacement	(B) Property Taxes Levied	
384.1	8.10000	Regular General levy	5	7,112,791	6,303,503
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6		0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	316,540	280,521
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	100,000	88,623
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0
12(15)	0.06750	Levee Impr. fund in special charter city	13		0
12(17)	Amt Nec	Liability, property & self insurance costs	14	177,177	157,019
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	30,200	26,763
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	11,000	9,751
12(2)	0.81000	Memorial Building	16		0
12(3)	0.13500	Symphony Orchestra	17		0
12(4)	0.27000	Cultural & Scientific Facilities	18		0
12(5)	As Voted	County Bridge	19		0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0
12(9)	0.03375	Aid to a Transit Company	21		0
12(16)	0.20500	Maintain Institution received by gift/devise	22		0
12(18)	1.00000	City Emergency Medical District	463		0
12(20)	0.27000	Support Public Library	23	237,093	210,117
28E.22	1.50000	Unified Law Enforcement	24		0
		Total General Fund Regular Levies (5 thru 24)	25	7,984,801	7,076,297
384.1	3.00375	Ag Land	26	14,332	14,332
		Total General Fund Tax Levies (25 + 26)	27	7,999,133	7,090,629
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28	237,093	210,117
384.6	Amt Nec	Police & Fire Retirement	29	1,122,785	995,035
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	753,479	667,751
Rules	Amt Nec	Other Employee Benefits	31	1,940,509	1,719,720
		Total Employee Benefit Levies (29,30,31)	32	3,816,773	3,382,506
		Sub Total Special Revenue Levies (28+32)	33	4,053,866	3,592,623
386	As Req	Valuation			
		With Gas & Elec		Without Gas & Elec	
	SSMID 1 (A)	(B)	34		0
	SSMID 2 (A)	(B)	35		0
	SSMID 3 (A)	(B)	36		0
	SSMID 4 (A)	(B)	37		0
	SSMID 5 (A)	(B)	555		0
	SSMID 6 (A)	(B)	556		0
	SSMID 7 (A)	(B)	1177		0
	SSMID 8 (A)	(B)	1185		0
		Total Special Revenue Levies	39	4,053,866	3,592,623
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	1,395,661	1,240,002
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	592,728	525,284
		Total Property Taxes (27+39+40+41)	42	14,041,388	12,448,538

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets that **DO NOT** meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)