

BACKGROUND:

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

1. A snapshot of the City's fund balances as of March 31, 2025, as well as the fiscal year-to-date change in fund balances.
2. A review of the Operating Funds revenue and expenses through the third quarter of the fiscal year (75% of the year as of March 31, 2025).
 - a. General Fund
 - b. Road Use Fund
 - c. Sanitary Sewer Fund
 - d. Solid Waste Fund
 - e. Urban Forest Fund
 - f. Stormwater Management Fund
3. An update on the FY 25 Capital Improvement Program as of March 31, 2025.

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

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

FINANCIAL SUMMARY:

The intent of this financial summary is to provide an understanding of the changes in fund balance. Attached for review are the following summary schedules through the end of the quarter:

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

- Schedule of Urban Forest Revenues by Type
- Schedule of Urban Forest Expenses by Classification
- Schedule of Stormwater Management Revenues by Type
- Schedule of Stormwater Management Expenses by Classification
- FY 2025 Capital Improvement Program

The City's overall fund balance has decreased \$10.0 million from the beginning of the fiscal year, dropping from \$114.0 million to \$104.0 million as of March 31, 2025. This decrease is due to spending on several projects including the construction of the Public Works Facility, replacing garbage trucks, and construction of the Central Plaza. The \$10.0 million breaks down as follows:

Fund Type	Increase / (Decrease)
General Funds	(\$3,070,057)
Special Revenue Funds	\$2,002,907
Debt Service Funds	\$3,018,616
Capital Project Funds	(\$7,881,485)
Permanent Funds	\$9,920
Enterprise Funds (Sewer, Communications, Solid Waste, Urban Forest, Stormwater)	(\$4,240,297)
Internal Service Funds	\$142,731
Total	(\$10,017,664)

General Fund

As shown in the attached charts, General Fund revenues reached \$19.1 million (59.75% of budget) by the end of the third fiscal quarter. This is an increase from last year, when revenues were \$18.3 million (56.75% of the annual total). The budget trend is higher than usual due to unanticipated interest earnings, automated traffic enforcement fines, revenue from the sale of parks equipment and Enrich Iowa – Open Access funding for the Marion Library. Expenditures totaled \$25.5 million (78.82% of budget) as of March 31, 2025 compared to last year (\$22.0 million, or 74.01% of the annual budget). Excluding transfers out, General Fund expenditures are at 70.16% of budget. Contractual services have leveled off and are currently at 75.87% of the budget, compared to 77.44% at this time last year. This quarter included one-time transfers out to Equipment Reserve and the Tax Stabilization Fund as discussed during the FY 26 Budget Work Session. General Fund expenditures exceed revenues at the end of the third fiscal quarter, resulting in a decrease of \$6.39 million to the fund balance. Expect the fund to increase in balance next quarter as property taxes revenues are received in April.

Revenues

Following is a discussion of the three largest General Fund revenue sources: property tax, transfers in, franchise fees. Together, these three revenues account for approximately 88% of the General Fund's revenue budget. Also, notable this quarter, Use of Money and Property, Miscellaneous Revenues, and Sale of Capital Assets.

- **Property Tax:** Property taxes are the main source of funding for the General Fund. They are due to the County in September and March, and most of the money comes to the City from the County in October and April. As of March 31, 2025, the City has received \$9.9 million in property taxes, which is 56.55% of the \$17.5 million budget. This is similar to last year, when the City had received 57.56% of the \$16.4 million budget by the end of March.
- **Transfers In:** The second largest source of funding for the General Fund is transfers in. Property taxes collected for employee benefits must first go into a Special Revenue Fund before being transferred to the right funds. These transfers make up \$6.9 million of the total \$7.9 million budgeted for transfers. Transfers in are usually recorded in November and May, after property tax payments are received from the County. By March 31, 2025, the City had recorded \$3.9 million in transfers, compared to \$3.7 million at the same time last year.
- **Franchise Fees:** The City collects franchise fees on cable, electric, and gas services, which make up the third-largest source of revenue in the General Fund. Electric and gas franchise fee revenue can vary depending on weather conditions, while cable franchise fees from Mediacom continue to decline. As shown in the table below, collections through the third quarter totaled \$1.8 million, or 68% of the budgeted amount. Compared to last year, the City has seen an increase of \$99,225 in franchise fee revenue. This year-over-year increase is due to the change in franchise fees from 4% to 5% on electric/gas bills implemented in the first half of FY 24, which helped fund the addition of new firefighters.

Company	Utility	# Payments Received	Budget	Actual	% Budget Received
Alliant Energy	Electric	3/4	\$1,683,500	\$1,272,062	76%
MidAmerican	Gas	3/4	\$600,600	\$266,319	44%
Linn County REC	Electric	9/12	\$156,000	\$142,883	92%
Mediacom	Cable	3/4	\$210,000	117,505	56%
ImOn	Cable	9/12	\$51,000	\$46,628	91%
Total			\$2,701,100	\$1,846,397	68%

- **Use of Money and Property:** By the end of the third quarter, revenue exceeded the budgeted amount by \$308K (\$759K received on a budget of \$451K). This is an increase of \$59.9K compared to the previous fiscal year. Marion earned an average interest rate of 4.51% (compared to the budget assumption of 3.5%) at Farmers State Bank this quarter, which

accounts for most of the increase. However, interest rates are expected to decrease through FY 25. In anticipation of rate decreases, the City has strategically invested in short-term treasury notes as well as started a portfolio of 12-month CDs.

- **Miscellaneous Revenues:** By the end of the third quarter, miscellaneous revenues totaled \$943,414, which is 75.66% of the budgeted \$1.2 million. This is an increase of \$177K compared to this time last year. The rise in revenue is mostly due to traffic fines from the Automated Traffic Enforcement (ATE) cameras. However, recent changes in legislation stopped speed fines at fixed locations, and a new permitting process paused the use of the mobile unit. The mobile unit started operating intermittently at 29 approved locations this quarter and revenues are expected to trend back up next quarter.
- **Sale of Capital Assets:** Revenue from the sales of capital assets is dependent on the timing of replacement of vehicles and equipment. A total of \$96,379 has been received this fiscal year from the sale of a Parks tractor and mower, fire pumper, and trade-in of surveying equipment scheduled for asset replacement, exceeding the budgeted amount of \$23,500 (410.13% of budget).

Expenditures

The General Fund's expenditures total \$25.5 million at March 31 (78.82% of the \$32.3 million budget). In comparison, the prior year expenditures totaled \$22.0 million (74.01% of the \$29.7 million budget) through the end of the third quarter.

The following is a discussion of General Fund Expenditures by type:

- **Salaries:** As a service organization, Salaries account for over 50% of General Fund expenditures. Considerations: Longevity is paid in November. Annual pay increases occur at July 1 for bargaining and non-bargaining groups. Seasonal staff are hired over the summer for parks and recreation programs, the pool, and mowing. Due to the construction season, some departments (Engineering, Building) tend to realize overtime costs over the summer. Departments without these factors expect to be at 77% (20/26 pay periods) at the end of the third quarter. Overall, the General Fund is at \$12.1 million (71.11% of the \$17.1 million budget) in salaries as of March 31, 2025. This is comparable to the prior year which was at 75.76% of budget. Overall full-time salaries are trending at 71%, part-time at 59%, and overtime at 70%. Benefits payouts are currently \$326,656 which is over the budgeted amount of \$200,000. At this time last year, payouts were \$124,310. We expect Benefits payouts to continue to trend over budget we anticipate an unplanned retirement (police chief) in April. Overall salaries is expected to trend at or below budget.

- **Employee Benefits/Costs:** Employee Benefits and Costs are the third largest expenditure for the General Fund, accounting at over 20% of the total. Employee Benefits and costs include payroll taxes, worker's compensation, unemployment, retirement (IPERS, MFPRSI, ICMA), allowances (uniform, car, tool), education stipend, life insurance, and health insurance. Many of the costs in this category are driven by salary (taxes and retirement). At March 31, 2025 Employee Benefits and Costs were \$4.7 million (68.19% of budget) as compared to the prior years' number \$4.7 million (76.40% of actual). We anticipate this category to trend below budget as enrollment in the high-deductible health plan increased for calendar year 2025.
- **Staff Development:** Staff Development expenses include tuition reimbursement, dues/memberships, subscriptions/education materials, training/conference registrations, travel expenditures, and health screenings. At March 31, 2025, expenditures totaled \$270,084 (51.43% of the \$525,145 budget). This number is down from the prior year which was \$294,426, as vacancies have limited travel opportunities for training and conferences. Single-day and virtual training have been used as alternatives.
- **Repair/Maintenance/Utilities:** Repairs, Maintenance, and Utilities include Building & Equipment maintenance and repairs as well as utility expenditures. The third fiscal quarter shows a lower trend than the prior year in this category at \$595,130 (65.26% of \$911,890 budget) versus \$656,356 (71.19% of \$921,998 actual). Vehicle repairs are trending lower than last year due to less insurance claims. Communications Utility is also trending lower than last year largely due to device credits received on the Verizon bill.
- **Contractual Services:** This broad category encompasses all service-related contracts. This category includes several annual payments that affect the percentage of the budget used. Examples include property and liability insurance premiums, cyber security costs, and the annual payment to Cedar Rapids Metro Economic Alliance. Total expenditures in this category have increased by \$173,939 compared to the prior year – this number is down from the prior quarter. Of this increase, \$194K is attributed to technology-related services, including automated traffic enforcement and cybersecurity, \$89K for General Insurance, \$28K for the buyout of the leased copy machine contract as we entered into a new agreement, and payment of \$41K for repairs to the McGowan House windows (ordered November 2023). Conversely, expenditures have decreased by \$57K for legal services and \$132K for contracts – other services. Contracts – Other Services decreased due to several one-time initiatives in the prior year – Fire Emergency Operations Plan, Parking Study. In addition, this is not an election year and the City was not subject to a Single Audit.
- **Commodities:** Commodities are consumable items like fuel, postage, and office, janitorial, and medical supplies. By the end of the third quarter, commodities spending was at \$657,546 (59.38% of budget). This time last year, spending was \$691,956 (73.26% of total expenditure).

The decrease in spending over the prior year is largely related to the addition of six new firefighters (bunker gear) in the prior year.

- **Capital Outlay:** Capital Outlay is used for purchases of Equipment, Furniture, Vehicles, and Library Materials as well as Software, and Hardware. Through March 31, Capital Outlays are at 66.86% of budget and are down \$184,259 from this time last year. The decrease is primarily due to non-recurring payments for public safety records management software \$85K and portable radios \$39K and the movement of Human Resources software to a technology services contract line \$25K in FY 25.
- **Transfers Out:** Transfers Out of the General Fund amounted to \$3.5 million at the end of the third quarter on a budget of \$1 million. Unbudgeted - \$2 million transferred to the equipment reserve fund and \$1 million to the tax stabilization fund as discussed during the budget work session in January 2025.

Special Revenue - Road Use Fund

As shown in the attached charts, Road Use Tax revenue totaled \$4.9 million (75.19% of budget) while expenditures totaled \$6.6 million (88.24% of budget) as of March 31, 2025. Year-to-date revenues include \$66,264 for the sale of used equipment and \$30,425 in revenues from insurance claim reimbursements and fuel tax refunds. At this time last year, expenditures were just under \$3.9 million (71.58%). Subtracting out a transfer to the replacement fund for fleet in the amount of \$3.1 million, expenditures would be \$3.5 million. Due to a recent reorganization in the Public Works department, a focus on completing the public works facility, and a vacant deputy public works director position, we've seen a decrease in most expense categories, except for contractual services, which are now at 77.83% of the budget (\$238,281 out of \$306,174). This increase is due to the janitorial services contract for the new building and the \$20,250 replacement of a camera detection pole at Highway 151, caused by a traffic accident. The insurance revenue for this claim was recorded in FY 24.

Enterprise - Sanitary Sewer Fund

As shown in the attached charts, the Sanitary Sewer Fund's revenues totaled \$5.9 million (74.40% of the budget), while expenses were \$4.6 million (66.71% of the budget) as of March 31, 2025. Overall, revenue from Collections and Hook-Up Fees has increased this quarter and now exceeds the amount received at this time last year by \$50K. Miscellaneous revenue in the amount of \$21,806 was received from an insurance claim for damage to a 2009 Ford F350. Expenses are generally on track with the budget, though there are slightly higher costs for utilities as the City continues to pay for gas and electricity at both the old and new Public Works facilities.

Enterprise - Solid Waste Fund

As shown in the attached charts, Solid Waste revenues totaled \$3.2 million (81.69% of the budget), while expenses amounted to \$4.8 million (77.88% of the budget) as of March 31, 2025. The City implemented automated collections on October 14, 2024. While interest revenue is higher than

expected, overall interest has decreased compared to last year because funds were spent on new garbage trucks and collection carts for the automated system. Special curbside collection revenue for disposal of items such as appliances, mattresses, and tires are up 23% over this time last year. Recycle container sales/cart exchange fees and garbage tag sales were conservatively budgeted at \$0 with the new carts doubling in size (32 gallon to 64 gallon). Revenues received from these sources total \$84K year-to-date. Additionally, the City has earned \$21K from selling used equipment as part of the asset replacement plan. Miscellaneous revenues are also trending above budget, driven by higher fuel tax refunds and an insurance claim reimbursement. Salaries are trending below budget at 68.74%. With the switch to automated collections, the City reduced the number of operators from seven to five, as planned in the solid waste study (we held two vacant positions open within the streets division in anticipation of this change). To maintain operations, 10 operators rotate between solid waste and road duties, with their salaries split evenly between the Road Use and Solid Waste budgets. As the new collection system is being adjusted, the crew has been working overtime, so a journal entry will be made in the fourth quarter to ensure all overtime costs are correctly charged to solid waste (estimate of \$40K through March 31). Contractual services continue to trend below budget as we monitor landfill tonnages estimated in the model versus actual. Capital Outlay expenses account for the new carts. While Q3 typically sees transfers at 50%, an additional transfer was made to the Solid Waste Replacement Fund for Solid Waste Fleet Replacement.

Enterprise – Urban Forest Fund

As shown in the attached charts, Urban Forest revenues totaled \$693,170 (52.69% of budget), while expenses amounted to \$767,012 (49.21% of budget) as of March 31, 2025. Collections revenue is on track at 74.38%, and Intergovernmental (CDBG-DR Grant) revenues are at 6.62%. Interest earned under Use of Money and Property has exceeded the FY 25 budget (\$27K vs. \$20K budget) due to high interest rates. Revenue from the sale of capital assets is also above budget, driven by the sale of a chipper slated for asset replacement. On the expense side, Commodities are trending at 80.89% of budget, mainly for the purchase of tree tube protectors, stakes, and bags. All other expense categories are on track or below budget. While Contractual Services appears to be trending over budget, \$17,063 paid to ECICOG for the CDBG-DR grant is accounted for here, but was budgeted under Capital Outlay. Capital Outlays are \$145K higher than the prior year-to-date due to expenditures for Trees Forever for the purchase, care, and watering of 200 trees.

Enterprise – Stormwater Management Fund

As shown in the attached charts, Stormwater Management revenues totaled \$1,127,168 (81.60% of budget) while expenses totaled \$1,026,130 (67.30% of budget) as of March 31, 2025. When compared to the prior year, Charges for Services (Collections revenue) have increased by approximately \$87K. In addition, a transfer in from Local Option Sales Tax for the 2024 Curb Replacement Program of \$84,520 was made this quarter. Only one expense category is currently trending over budget – Capital Outlay – and this is reflective of the 2024 Storm Sewer Annual Program.

Capital Improvement Program

As shown in the attached report, actual Capital Improvement Program expenditures totaled \$30.1 million (47% of budget) as of March 31, 2025. Including outstanding purchase orders (work under contract), expenditures are projected to reach \$38.9 million (61% of budget). The variance between projected expenditures and the budget is primarily due to delays in several major projects, caused by factors such as federal regulations and acquisition processes. Key delayed projects include the Alburnett Road Extension, CeMar Trail, and Sanitary Trunk Sewer Projects 4 & 5. Additionally, the Indian Creek Trunk Sewer Segment 7 progressed more quickly than anticipated in FY24, leading to a higher budget allocation in FY25 than what remains to be spent. Several major projects, including the Public Works Facility, Central Plaza, and Indian Creek Trunk Sewer Segment 7, are also nearing completion.

FISCAL IMPACT

As of the end of the third quarter, the General Fund is in good health overall. The Road Use fund continues to trend under budget (excluding transfers) because of the reorganization of the department. In the Solid Waste Fund, expect overtime costs and landfill fees to increase as we realize the true cost of operations with the automated collections model. Anticipate revenues and expenses in the Urban Forest Fund to increase with the CDBG-DR grant in the coming quarter. The Sanitary Sewer and Stormwater Funds are generally on track with budget. Overall, the outlook for FY 25 remains positive.

Attachments:

1. Fund Balance by Fund
2. Schedule of General Fund Revenues by Type
3. Schedule of General Fund Expenditures by Program
4. Schedule of General Fund Expenditures by Classification
5. Schedule of Road Use Fund Revenues by Type
6. Schedule of Road Use Expenditures by Classification
7. Schedule of Sanitary Sewer Revenues by Type
8. Schedule of Sanitary Sewer Expenses by Classification
9. Schedule of Solid Waste Revenues by Type
10. Schedule of Solid Waste Expenses by Classification
11. Schedule of Urban Forest Revenues by Type
12. Schedule of Urban Forest Expenses by Classification
13. Schedule of Stormwater Management Revenues by Type
14. Schedule of Stormwater Management Expenses by Classification
15. FY 2025 Capital Improvement Program

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
FUND BALANCE - FISCAL YEAR CHANGE
THROUGH THE QUARTER ENDING MARCH 31, 2025

FUND	FUND NAME	Balance 06/30/2024	Balance 09/30/2024	Balance 12/31/2024	Balance 03/31/2025	FY Change through 03/31/2025
101	GENERAL	15,196,036.42	9,647,633.80	16,635,882.70	8,808,349.61	(6,387,686.81)
105	EQUIPMENT RESERVE	4,022,348.78	3,872,693.66	4,336,494.28	6,055,554.72	2,033,205.94
107	TAX STABILIZATION	330,653.48	330,653.48	330,653.48	1,330,653.48	1,000,000.00
108	HOTEL/MOTEL	551,890.94	694,737.84	778,317.75	836,314.98	284,424.04
	SUBTOTAL - GENERAL FUNDS	20,100,929.62	14,545,718.78	22,081,348.21	17,030,872.79	(3,070,056.83)
110	ROAD USE TAX	10,242,261.26	10,824,872.70	11,451,277.52	8,577,531.82	(1,664,729.44)
111	ROAD USE REPLACEMENT	1,849,135.44	1,849,135.44	1,492,188.21	4,590,133.21	2,740,997.77
113	ROAD USE SINKING FUND	28,523.39	28,523.38	28,523.38	28,523.38	(0.01)
114	RU DEBT SERVICE RESERVE	785,721.75	785,721.75	804,306.47	804,306.47	18,584.72
130	SPECIAL REVENUE	481,984.23	936,983.55	561,349.59	860,180.96	378,196.73
133	FEDERAL FORFEITURE	38,379.94	0.00	45,158.44	47,494.79	9,114.85
134	STATE FORFEITURE	34,162.63	19,131.40	33,629.31	35,318.81	1,156.18
141	COLLINS RD URA	862,916.02	1,059,005.21	1,046,496.60	1,277,790.14	414,874.12
142	WEST TOWER TERRACE URA	36,490.88	63,363.52	44,333.51	62,972.93	26,482.05
143	29TH AVE URA	85.71	154.56	87.13	119.02	33.31
144	HIGHWAY 13 N 1 URA	926.73	926.73	948.65	948.65	21.92
145	CENTRAL CORRIDOR URA	100,627.38	131,405.96	112,669.92	133,219.53	32,592.15
146	ECHO HILL ROAD URA	3,405.71	5,767.97	4,932.19	6,258.76	2,853.05
160	ECONOMIC DEVELOPMENT	55,542.41	48,792.41	15,294.91	98,272.49	42,730.08
	SUBTOTAL - SPECIAL REVENUE FUNDS	14,520,163.48	15,788,592.81	15,641,195.83	16,523,070.96	2,002,907.48
200	DEBT SERVICE	1,533,526.95	1,828,100.72	4,338,608.24	4,552,142.77	3,018,615.82
121	LOCAL OPTION SALES TAX	13,862,789.20	15,757,341.67	12,923,942.46	12,187,500.38	(1,675,288.82)
301	CAPITAL PROJECT	29,979,776.73	23,835,194.82	21,745,950.89	23,950,617.19	(6,029,159.54)
302	ECONOMIC DEV INFRASTRUCTURE	584,190.23	584,190.23	584,190.23	584,190.23	0.00
303	ARPA NEU FUNDING	4,054,176.30	4,050,170.37	4,016,374.38	3,856,690.88	(197,485.42)
310	PARK DEVELOPMENT	200,396.27	200,396.27	205,136.25	205,136.25	4,739.98
320	MAINTENANCE BOND FUND	592,894.24	594,540.29	608,602.99	608,602.99	15,708.75
325	SUBDIVISION DEV ESCROW	342,658.84	342,658.84	342,658.84	342,658.84	0.00
	SUBTOTAL - CAPITAL PROJECTS	49,616,881.81	45,364,492.49	40,426,856.04	41,735,396.76	(7,881,485.05)
510	CEMETERY PERP. CARE FUND	236,233.58	241,033.58	242,953.58	246,153.58	9,920.00
610	SANITARY SEWER	3,374,231.00	3,701,401.88	4,225,999.60	4,687,834.17	1,313,603.17
611	SANITARY SEWER CAPITAL PROJECTS	3,111,812.81	2,093,389.35	1,921,759.07	1,521,792.38	(1,590,020.43)
613	SANITARY SEWER SINKING FUND	14,125.70	14,067.43	14,009.15	13,950.86	(174.84)
615	SEWER REPLACEMENT	4,198,568.82	4,354,981.77	4,670,165.02	4,356,011.35	157,442.53
	SUBTOTAL - SANITARY SEWER FUNDS	10,698,738.33	10,163,840.43	10,831,932.84	10,579,588.76	(119,149.57)
630	CITY COMMUNICATIONS FUND	567,641.06	582,820.78	596,214.37	596,207.03	28,565.97
670	SOLID WASTE	3,716,844.02	3,540,026.20	1,904,140.54	2,112,356.54	(1,604,487.48)
671	SOLID WASTE CAPITAL PROJECTS	3,115,309.70	2,096,885.99	1,925,338.26	1,525,371.55	(1,589,938.15)
673	SOLID WASTE SINKING FUND	14,261.68	14,261.68	14,261.70	14,261.69	0.01
675	SOLID WASTE REPLACEMENT	1,672,814.82	1,523,289.07	746,814.93	748,010.61	(924,804.21)
	SUBTOTAL - SOLID WASTE FUNDS	8,519,230.22	7,174,462.94	4,590,555.43	4,400,000.39	(4,119,229.83)
720	URBAN FOREST UTILITY	1,158,416.22	1,189,987.94	1,084,588.70	1,084,573.57	(73,842.65)
725	URBAN FOREST REPLACEMENT	149,880.55	149,880.55	92,201.44	92,201.44	(57,679.11)
	SUBTOTAL - URBAN FOREST FUNDS	1,308,296.77	1,339,868.49	1,176,790.14	1,176,775.01	(131,521.76)
740	STORMWATER MANAGEMENT	1,957,359.90	1,997,949.46	1,943,109.68	2,058,398.36	101,038.46
112	EMPLOYEE BENEFITS	593,160.86	583,876.36	595,247.21	590,213.44	(2,947.42)
400	FLEET MAINTENANCE	0.00	(9,622.56)	(3,021.59)	(3,004.56)	(3,004.56)
820	HEALTH INSURANCE	4,178,805.80	4,190,439.47	4,394,089.85	4,320,099.99	141,294.19
825	WELLNESS PROGRAM	140,966.87	129,966.87	153,370.87	148,355.87	7,389.00
	SUBTOTAL - INTERNAL SERVICE FUNDS	4,912,933.53	4,894,660.14	5,139,686.34	5,055,664.74	142,731.21
TOTAL		113,971,935.25	103,921,540.62	107,009,250.70	103,954,271.15	(10,017,664.10)

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
GENERAL FUND REVENUES BY TYPE (FUND 101 ONLY)
QUARTER ENDING MARCH 31, 2025

Revenue Type	FY2024-2025		
	Amended Budget	Year-to-Date Actual through 03/31/25 (75% of FY)	Q3 Actual as a % of Amended Budget
Property Taxes	17,452,654.00	9,868,990.46	56.55%
Franchise Fees	2,701,100.00	1,846,397.35	68.36%
Licenses and Permits	635,825.00	574,459.20	90.35%
Use of Money and Property	451,137.00	758,955.45	168.23%
Intergovernmental	726,158.00	579,135.31	79.75%
Charges for Services	842,456.00	559,996.56	66.47%
Misc. Revenues	1,246,883.00	943,414.07	75.66%
Sale of Capital Assets	23,500.00	96,379.39	410.13%
Transfers	7,866,173.00	3,861,029.96	49.08%
Total Revenues	31,945,886.00	19,088,757.75	59.75%

FY2023-2024		
Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/24 (75% of FY)	Q3 Actual as a % of Annual Revenue
16,424,453.00	9,453,543.53	57.56%
2,425,827.53	1,747,172.77	72.02%
829,704.70	595,256.40	71.74%
1,444,152.09	699,013.96	48.40%
811,155.51	533,704.90	65.80%
841,742.24	567,504.18	67.42%
1,107,702.07	766,520.56	69.20%
250,087.00	221,084.00	88.40%
8,086,133.17	3,702,740.50	45.79%
32,220,957.31	18,286,540.80	56.75%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
\$415,446.93
\$99,224.58
(\$20,797.20)
\$59,941.49
\$45,430.41
(\$7,507.62)
\$176,893.51
(\$124,704.61)
\$158,289.46
\$802,216.95

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
GENERAL FUND EXPENDITURES BY PROGRAM (FUND 101 ONLY)
QUARTER ENDING MARCH 31, 2025

Program	FY2024-2025			FY2023-2024			Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 03/31/25 (75% of FY)	Q3 Actual as a % of Amended Budget	Prior Year Actual Annual Expenditure	Prior YTD Actual through 03/31/24 (75% of FY)	Q3 Actual as a % of Annual Expenditure	
Police	9,143,264.00	6,491,105.03	70.99%	8,377,091.22	6,458,339.80	77.10%	32,765.23
Canine Unit	24,740.00	16,489.45	66.65%	9,649.60	5,380.97	55.76%	11,108.48
Comm Center	1,196,496.00	815,933.81	68.19%	1,014,688.75	822,364.75	81.05%	(6,430.94)
Fire	7,499,565.00	5,339,629.92	71.20%	6,818,331.53	5,116,558.90	75.04%	223,071.02
Animal Control	51,996.00	40,654.97	78.19%	51,999.96	38,999.97	75.00%	1,655.00
Engineering	681,189.00	488,885.04	71.77%	639,284.50	457,537.21	71.57%	31,347.83
Airport	150,400.00	69,750.10	46.38%	172,560.41	80,527.41	46.67%	(10,777.31)
Transit	490,380.00	378,360.00	77.16%	523,931.00	354,607.50	67.68%	23,752.50
Library	2,999,135.00	2,056,491.28	68.57%	2,553,975.83	1,959,958.31	76.74%	96,532.97
Parks	2,783,196.00	1,999,349.32	71.84%	2,392,257.13	1,821,498.34	76.14%	177,850.98
Recreation	529,884.00	363,903.61	68.68%	461,071.73	324,533.10	70.39%	39,370.51
Cemetery	25,191.00	14,991.00	59.51%	59,337.99	34,636.00	58.37%	(19,645.00)
Pool	287,270.00	196,345.02	68.35%	231,294.16	163,267.26	70.59%	33,077.76
Arts Council	15,291.00	5,325.78	34.83%	12,063.88	9,370.19	77.67%	(4,044.41)
Economic Development	160,000.00	109,000.00	68.13%	169,786.50	115,786.50	0.00%	(6,786.50)
Building	1,139,927.00	810,151.13	71.07%	998,927.22	758,678.54	75.95%	51,472.59
Planning	614,600.00	350,450.91	57.02%	579,425.72	451,667.89	77.95%	(101,216.98)
Legislative	131,451.00	79,491.35	60.47%	131,657.29	80,485.17	61.13%	(993.82)
City Manager	482,928.00	373,667.86	77.38%	457,751.58	355,746.56	77.72%	17,921.30
Finance	656,352.00	459,242.53	69.97%	601,472.93	474,774.33	78.94%	(15,531.80)
City Clerk	147,770.00	99,712.47	67.48%	135,233.99	99,716.11	73.74%	(3.64)
Election	0.00	0.00	0.00%	29,002.88	29,002.88	0.00%	(29,002.88)
Legal	428,812.00	217,265.90	50.67%	367,375.93	273,556.99	74.46%	(56,291.09)
City Hall & Gen. Buildings	377,825.00	334,715.96	88.59%	385,445.25	320,689.74	83.20%	14,026.22
Communications	319,657.00	188,232.08	58.89%	281,508.17	237,561.56	84.39%	(49,329.48)
Human Resources	257,425.00	178,489.50	69.34%	259,248.34	210,046.91	81.02%	(31,557.41)
Civil Service	8,165.00	3,540.95	43.37%	6,327.56	5,388.56	85.16%	(1,847.61)
Civil Rights	8,005.00	1,375.94	17.19%	16,562.76	2,121.15	12.81%	(745.21)
Information Technology	712,598.00	493,893.65	69.31%	502,910.25	401,133.97	79.76%	92,759.68
Transfers	1,000,000.00	3,500,000.00	350.00%	1,445,649.55	507,368.50	35.10%	2,992,631.50
Total	32,323,512.00	25,476,444.56	78.82%	29,685,823.61	21,971,305.07	74.01%	3,505,139.49

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
GENERAL FUND EXPENDITURES BY CLASSIFICATION (FUND 101 ONLY)
QUARTER ENDING MARCH 31, 2025

Expenditure Classification	FY2024-2025		
	Amended Budget	Year-to-Date Actual through 03/31/25 (75% of FY)	Q3 Actual as a % of Amended Budget
Salaries	17,078,081.00	12,144,407.01	71.11%
Employee Benefits/Costs	6,964,154.00	4,748,690.56	68.19%
Staff Development	525,145.00	270,084.37	51.43%
Repair/Maint./Utilities	911,890.00	595,130.15	65.26%
Contractual Services	4,366,882.00	3,313,208.66	75.87%
Commodities	1,107,383.00	657,546.01	59.38%
Capital Outlay	369,977.00	247,377.80	66.86%
Transfers	1,000,000.00	3,500,000.00	350.00%
Total Expenditures	32,323,512.00	25,476,444.56	78.82%

	FY2023-2024		
	Prior Year Actual Annual Expenditure	Prior YTD Actual through 03/31/24 (75% of FY)	Q3 Actual as a % of Annual Expenditure
	15,220,625.30	11,531,066.54	75.76%
	6,176,888.48	4,719,226.60	76.40%
	358,803.90	294,425.56	82.06%
	921,997.91	656,355.59	71.19%
	4,053,737.95	3,139,269.94	77.44%
	944,538.07	691,955.81	73.26%
	563,582.45	431,636.53	76.59%
	1,445,649.55	507,368.50	35.10%
	29,685,823.61	21,971,305.07	74.01%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
613,340.47
29,463.96
(24,341.19)
(61,225.44)
173,938.72
(34,409.80)
(184,258.73)
2,992,631.50
3,505,139.49

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
ROAD USE REVENUE BY TYPE (FUND 110 ONLY)
QUARTER ENDING MARCH 31, 2025

	FY2024-2025		
	Amended Budget	Year-to-Date Actual through 03/31/25 (75% of FY)	Q3 Actual as a % of Amended Budget
Road Use Tax	5,524,155.00	4,295,563.90	77.76%
Local Grants/Contributions	0.00	9,123.91	0.00%
Misc. Revenues	0.00	30,424.69	0.00%
Sale of Capital Assets	0.00	66,264.00	0.00%
Transfers	984,055.00	492,027.50	50.00%
Total Revenues	6,508,210.00	4,893,404.00	75.19%

	FY2023-2024		
	Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/24 (75% of FY)	Q3 Actual as a % of Annual Revenue
	5,866,926.57	4,256,539.00	72.55%
	0.00	0.00	0.00%
	155,462.85	124,695.10	80.21%
	74,325.00	0.00	0.00%
	899,119.00	449,559.50	50.00%
	6,995,833.42	4,830,793.60	69.05%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
39,024.90
9,123.91
(94,270.41)
0.00
42,468.00
(3,653.60)

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
ROAD USE EXPENDITURES BY CLASSIFICATION (FUND 110 ONLY)
QUARTER ENDING MARCH 31, 2025

Expenditure Classification	FY2024-2025		
	Amended Budget	Year-to-Date Actual through 03/31/25 (75% of FY)	Q3 Actual as a % of Amended Budget
Salaries	2,311,645.00	1,421,272.76	61.48%
Employee Benefits/Costs	993,884.00	592,376.34	59.60%
Staff Development	10,500.00	6,134.23	58.42%
Repair/Maint./Utilities	608,250.00	438,292.08	72.06%
Contractual Services	306,174.00	238,280.50	77.83%
Commodities	1,172,408.00	270,721.75	23.09%
Capital Outlay	242,000.00	11,845.37	4.89%
Transfers	1,787,282.00	3,579,210.41	200.26%
Total Expenditures	7,432,143.00	6,558,133.44	88.24%

	FY2023-2024		
	Prior Year Actual Annual Expenditure	Prior YTD Actual through 03/31/24 (75% of FY)	Q3 Actual as a % of Annual Expenditure
	1,903,418.79	1,448,591.14	76.10%
	782,383.97	601,294.18	76.85%
	9,204.53	2,604.67	28.30%
	641,499.73	494,319.65	77.06%
	236,378.30	224,304.68	94.89%
	870,961.00	561,616.38	64.48%
	37,044.96	36,882.54	99.56%
	948,063.17	516,210.43	54.45%
	5,428,954.45	3,885,823.67	71.58%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
(27,318.38)
(8,917.84)
3,529.56
(56,027.57)
13,975.82
(290,894.63)
(25,037.17)
3,062,999.98
2,672,309.77

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
 SANITARY SEWER REVENUES BY TYPE (FUND 610 ONLY)
 QUARTER ENDING MARCH 31, 2025

Revenue Type

Interest Earned
 Collections
 Hook Up Fees
 Misc. Revenues
Total Revenues

FY2024-2025		
Amended Budget	Year-to-Date Actual through 03/31/25 (75% of FY)	Q3 Actual as a % of Amended Budget
87,500.00	88,256.68	100.86%
7,813,680.00	5,781,839.38	74.00%
0.00	(16,380.03)	0.00%
1,300.00	26,110.77	2008.52%
7,902,480.00	5,879,826.80	74.40%

FY2023-2024		
Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/24 (75% of FY)	Q3 Actual as a % of Annual Revenue
139,025.84	56,937.57	40.95%
7,426,858.70	5,689,992.96	76.61%
34,995.24	25,786.29	73.69%
3,121.59	2,811.39	90.06%
7,604,001.37	5,775,528.21	75.95%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
31,319.11
91,846.42
(42,166.32)
23,299.38
104,298.59

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
SANITARY SEWER EXPENSES BY CLASSIFICATION (FUND 610 ONLY)
QUARTER ENDING MARCH 31, 2025

Expense Classification	FY2024-2025		
	Amended Budget	Year-to-Date Actual through 03/31/25 (75% of FY)	Q3 Actual as a % of Amended Budget
Salaries	1,029,257.00	725,970.26	70.53%
Employee Benefits/Costs	439,014.00	295,944.02	67.41%
Staff Development	7,750.00	1,840.47	23.75%
Repair/Maint./Utilities	69,000.00	65,691.37	95.20%
Contractual Services	4,085,673.00	3,097,360.36	75.81%
Commodities	130,800.00	49,199.82	37.61%
Capital Outlay	275,000.00	97.68	0.00%
Transfers	808,870.00	330,119.65	40.81%
Total Expenses	6,845,364.00	4,566,223.63	66.71%

	FY2023-2024		
	Prior Year Actual Annual Expenditure	Prior YTD Actual through 03/31/24 (75% of FY)	Q3 Actual as a % of Annual Expenditure
	842,331.07	646,513.44	76.75%
	356,653.65	269,589.54	75.59%
	3,877.69	99.00	2.55%
	52,143.31	42,797.53	82.08%
	3,601,496.28	2,939,738.35	81.63%
	63,864.49	47,743.34	74.76%
	6,683.65	6,556.18	98.09%
	661,600.25	246,177.36	37.21%
	5,588,650.39	4,199,214.74	75.14%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
79,456.82
26,354.48
1,741.47
22,893.84
157,622.01
1,456.48
(6,458.50)
83,942.29
367,008.89

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
SOLID WASTE REVENUES BY TYPE (FUND 670 ONLY)
QUARTER ENDING MARCH 31, 2025

Revenue Type	FY2024-2025			FY2023-2024			Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 03/31/25 (75% of FY)	Q3 Actual as a % of Amended Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/24 (75% of FY)	Q3 Actual as a % of Annual Revenue	
Private Hauler Permits	0.00	0.00	0.00%	950.00	950.00	100.00%	(950.00)
Interest Earned	50,000.00	76,898.65	153.80%	180,640.78	83,184.00	46.05%	(6,285.35)
Collections	3,765,300.00	2,925,142.75	77.69%	3,002,235.41	2,210,656.04	73.63%	714,486.71
Special Curbside Collections	32,000.00	27,185.00	84.95%	32,352.95	22,167.95	68.52%	5,017.05
Recycled Material Revenue	14,400.00	11,070.46	76.88%	17,955.74	14,319.51	79.75%	(3,249.05)
Cart Exchanges/Container Sales	0.00	2,910.00	0.00%	5,656.00	5,018.50	88.73%	(2,108.50)
Garbage Tag Sales	0.00	80,932.50	0.00%	271,435.00	197,730.00	72.85%	(116,797.50)
Misc. Revenues	340.00	10,085.07	2966.20%	365.09	306.80	84.03%	9,778.27
Sale of Capital Assets	0.00	20,700.00	0.00%	12,950.00	0.00	0.00%	20,700.00
Total Revenues	3,862,040.00	3,154,924.43	81.69%	3,524,540.97	2,534,332.80	71.91%	620,591.63

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
SOLID WASTE EXPENSES BY CLASSIFICATION (FUND 670 ONLY)
QUARTER ENDING MARCH 31, 2025

Expense Classification	FY2024-2025		
	Amended Budget	Year-to-Date Actual through 03/31/25 (75% of FY)	Q3 Actual as a % of Amended Budget
Salaries	1,114,945.00	766,409.10	68.74%
Employee Benefits/Costs	486,494.00	326,263.54	67.06%
Staff Development	7,200.00	2,897.86	40.25%
Repair/Maint./Utilities	138,500.00	114,950.40	83.00%
Contractual Services	1,056,310.00	558,178.50	52.84%
Commodities	162,000.00	121,885.95	75.24%
Capital Outlay	1,860,000.00	1,833,312.59	98.57%
Transfers	1,285,463.00	1,035,513.97	80.56%
Total Expenses	6,110,912.00	4,759,411.91	77.88%

	FY2023-2024		
	Prior Year Actual Annual Expenditure	Prior YTD Actual through 03/31/24 (75% of FY)	Q3 Actual as a % of Annual Expenditure
	987,616.46	773,014.79	78.27%
	435,660.66	335,377.08	76.98%
	2,517.69	99.00	3.93%
	165,653.31	116,743.58	70.47%
	694,584.51	532,898.03	76.72%
	129,784.61	95,839.37	73.84%
	11,981.64	6,436.28	53.72%
	495,926.01	245,982.19	49.60%
	2,923,724.89	2,106,390.32	72.04%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
(6,605.69)
(9,113.54)
2,798.86
(1,793.18)
25,280.47
26,046.58
1,826,876.31
789,531.78
2,653,021.59

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
 URBAN FOREST REVENUES BY TYPE (FUND 720 ONLY)
 QUARTER ENDING MARCH 31, 2025

Revenue Type	FY2024-2025			FY2023-2024			Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 03/31/25 (75% of FY)	Q3 Actual as a % of Amended Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/24 (75% of FY)	Q3 Actual as a % of Annual Revenue	
Use of Money and Property	20,000.00	27,046.81	135.23%	63,133.15	27,504.76	43.57%	(457.95)
Intergovernmental	460,000.00	30,440.00	6.62%	0.00	0.00	0.00%	30,440.00
Charges for Services	821,562.00	611,080.46	74.38%	800,471.73	589,413.66	73.63%	21,666.80
Misc. Revenues	14,000.00	3,602.28	25.73%	25,567.25	19,982.25	78.16%	(16,379.97)
Sale of Capital Assets	0.00	21,000.00	0.00%	7,500.00	7,500.00	0.00%	13,500.00
Total Revenues	1,315,562.00	693,169.55	52.69%	896,672.13	644,400.67	71.87%	48,768.88

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
URBAN FOREST EXPENSES BY CLASSIFICATION (FUND 720 ONLY)
QUARTER ENDING MARCH 31, 2025

Expense Classification	FY2024-2025		
	Amended Budget	Year-to-Date Actual through 03/31/25 (75% of FY)	Q3 Actual as a % of Amended Budget
Salaries	308,817.00	231,930.93	75.10%
Employee Benefits/Costs	97,108.00	74,276.18	76.49%
Staff Development	9,015.00	4,242.56	47.06%
Repair/Maint./Utilities	8,890.00	5,404.41	60.79%
Contractual Services	128,967.00	102,045.62	79.13%
Commodities	34,685.00	28,057.51	80.89%
Capital Outlay	650,000.00	247,992.49	38.15%
Transfers	321,125.00	73,062.50	22.75%
Total Expenses	1,558,607.00	767,012.20	49.21%

	FY2023-2024		
	Prior Year Actual Annual Expenditure	Prior YTD Actual through 03/31/24 (75% of FY)	Q3 Actual as a % of Annual Expenditure
	266,670.50	197,862.26	74.20%
	89,592.07	68,274.75	76.21%
	9,461.46	8,529.90	90.15%
	10,854.23	10,220.85	94.16%
	124,807.79	64,433.11	51.63%
	19,628.52	11,888.95	60.57%
	140,703.04	102,599.03	72.92%
	146,126.00	73,063.00	50.00%
	807,843.61	536,871.85	66.46%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
34,068.67
6,001.43
(4,287.34)
(4,816.44)
37,612.51
16,168.56
145,393.46
(0.50)
230,140.35

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
 STORMWATER MANAGEMENT REVENUES BY TYPE (FUND 740 ONLY)
 QUARTER ENDING MARCH 31, 2025

Revenue Type

Licenses and Permits
 Use of Money and Property
 Charges for Services
 Misc. Revenues
 Transfers
 Total Revenues

FY2024-2025		
Amended Budget	Year-to-Date Actual through 03/31/25 (75% of FY)	Q3 Actual as a % of Amended Budget
0.00	1,624.12	0.00%
40,000.00	46,984.78	117.46%
1,341,360.00	993,351.09	74.06%
0.00	687.60	0.00%
0.00	84,520.52	0.00%
1,381,360.00	1,127,168.11	81.60%

FY2023-2024		
Prior Year Actual Annual Revenue	Prior YTD Actual through 03/31/24 (75% of FY)	Q3 Actual as a % of Annual Revenue
2,650.00	1,800.00	67.92%
93,128.46	42,987.79	46.16%
1,212,525.94	906,156.31	74.73%
0.00	0.00	0.00%
0.00	0.00	0.00%
1,308,304.40	950,944.10	72.69%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
(175.88)
3,996.99
87,194.78
687.60
84,520.52
176,224.01

THIRD QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
STORMWATER MANAGEMENT EXPENSES BY CLASSIFICATION (FUND 740 ONLY)
QUARTER ENDING MARCH 31, 2025

Expense Classification	FY2024-2025		
	Amended Budget	Year-to-Date Actual through 03/31/25 (75% of FY)	Q3 Actual as a % of Amended Budget
Salaries	631,013.00	445,358.03	70.58%
Employee Benefits/Costs	242,494.00	166,530.11	68.67%
Staff Development	13,615.00	7,094.15	52.11%
Repair/Maint./Utilities	0.00	0.00	0.00%
Contractual Services	239,526.00	156,999.85	65.55%
Commodities	30,600.00	8,380.11	0.00%
Capital Outlay	262,350.00	204,267.40	77.86%
Transfers	105,000.00	37,500.00	35.71%
Total Expenses	1,524,598.00	1,026,129.65	67.30%

	FY2023-2024		
	Prior Year Actual Annual Expenditure	Prior YTD Actual through 03/31/24 (75% of FY)	Q3 Actual as a % of Annual Expenditure
	589,281.95	458,091.58	77.74%
	215,087.51	163,588.16	76.06%
	2,764.42	2,392.50	86.55%
	119.46	0.00	0.00%
	76,760.88	48,848.70	63.64%
	12,979.12	10,173.20	78.38%
	159,512.72	159,498.97	99.99%
	75,000.00	37,500.00	50.00%
	1,131,506.06	880,093.11	77.78%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
(12,733.55)
2,941.95
4,701.65
0.00
108,151.15
(1,793.09)
44,768.43
0.00
146,036.54

FY2025 CAPITAL IMPROVEMENT PROGRAM CITY OF MARION, IOWA STATUS UPDATE - AS OF MARCH 31, 2025								
CIP #	DEPT	Project or Program	FY25 Adopted	FY25 Actual Expenditures	FY25 Outstanding	FY25 Remaining	FY25 % Expended & Outstanding	Comments
ANN-18-029	Eng	Sanitary Sewer Program - Manhole & Sliplining	400,000	237,394	71,394	91,212	77%	In FY 25, this project will pay for sanitary sewer work on 5th Ave Reconstruction (2024 work), 16th Ave Sewer Project (spring 2025 work). In FY 26 this project will pay for 5th Ave Reconstruction (2025 work), 1st Ave Reconstruction (2025 work), and possibly a smaller sewer project (point repair or slip lining). Due to Rathje being behind on the 5th Ave Recon (2024 work), we discussed and agreed to be able to carryforward the 2024 funds to 2025 for these annual programs
ANN-18-030	Eng	Sanitary Sewer Reimbursements	100,000	0	39,557	60,443	40%	Program is for developer driven projects. Silver Rock has a reimbursement due once punch list items are completed.
ANN-18-031	Eng	Storm Sewer Program	140,000	204,267	0	-64,267	146%	2024 Storm Sewer Project is complete. This was a joint project with ANN-25-001. 2025 Storm Sewer Project has been let and contract awarded
ANN-18-032	Eng	Storm Sewer Reimbursement Program	100,000	0	0	100,000	0%	Program is for developer driven projects. If there are no storm sewer oversizing requests then the funds are not used. None received for FY 25
ANN-18-082	Eng	Airport Improvement Program	180,000	1,400	0	178,600	1%	Airport RFP is currently out and will dictate next steps.
ANN-18-086	Eng	HMA Program	1,000,000	960,936	39,064	0	100%	FY 25 Project Completed. FY 26 project has been let and contract awarded.
ANN-18-103	Parks	ROW Landscaping and Replanting Program	50,000	21,939	39,246	-11,185	122%	This money was re-allocated to other projects such as the plaza.
ANN-18-106	Eng	Sidewalk Ramp Repair Program	175,000	168,315	0	6,685	96%	FY 25 Project Completed. FY 26 project has been let and contract awarded.
ANN-18-109	Eng	Subdivision Major Streets Reimbursement Prog	150,000	0	13,281	136,719	9%	Program is for developer driven projects. Silver Rock and Ridge have reimbursements due once punch list items are completed.
ANN-24-001	Eng	Pavement Management Program	3,000,000	2,926,787	73,213	0	100%	This is several projects that span the construction year and so some will occur before and after July depending on contractors and weather. 5th Ave Reconstruction is ongoing, with phase 2 to be completed in 2025. Due to Rathje being behind on the 5th Ave Recon (2024 work), we discussed and agreed to be able to carryforward the 2024 funds to 2025 for these annual programs. Phase 1 of the 1st Avenue reconstruction project will occur in 2025, along with additional patching and asphalt resurfacing work elsewhere in the city. May also include money for the Marion Blvd Bridge Approach replacements.
ANN-24-002	Parks	Park Equipment Replacement Program	150,000	158,986	0	-8,986	106%	The playground for Ascension park has been ordered, it will arrive sometime in December and stored for a spring/summer install.
ANN-24-003	Parks	City Owned Trail and Sidepath Repair Project	50,000	0	0	50,000	0%	This money was split between other projects in fiscal year 2025 to be re-allocated to the Plaza Project.
ANN-25-001	Eng	Curb Replacement Program	150,000	0	89,978	60,022	60%	This is a joint project with the 2024 Storm Sewer Project, ANN-18-031. Similarly in 2025, this project will be a joint project with the 2025 Storm Sewer Project
ANN-25-002	Eng	Traffic Signal Program	200,000	5,222	194,778	0	100%	Money is set aside for potential design services associated with the HWY 13 / HWY 100 TSIP Application. Funding was not awarded. A contract is executed for on call traffic engineering services with Snyder and Assc. The first task order will replace the signal cabinet and other upgrades at HWY 151 and 13, bids have been received. Task Order 2 - Traffic Signal Master Plan was authorized and will use FY 25 and FY 26 funds
ANN-25-003	Eng	Bridge Improvement Program	150,000	8,493	141,508	0	100%	FY 25 Funds are to be used for W 8th Ave bridge repairs. FY 26 funds will add to the W 8th Ave bridge repair scope (bids due 4/29), and also include repairs at the Marion Blvd Bridge

FY2025 CAPITAL IMPROVEMENT PROGRAM CITY OF MARION, IOWA STATUS UPDATE - AS OF MARCH 31, 2025								
CIP #	DEPT	Project or Program	FY25 Adopted	FY25 Actual Expenditures	FY25 Outstanding	FY25 Remaining	FY25 % Expended & Outstanding	Comments
EQPT-18-075	PS	Fleet Acquisition - Road Use	1,000,000	398,103	0	601,897	40%	A total of 11 trucks were ordered and delivered. Payments are being finalized.
EQPT-18-076	PS	Fleet Acquisition - Sanitary Sewer	500,000	0	0	500,000	0%	Fleet being phased in and replacement according to an asset replacement schedule.
EQPT-18-077	PS	Fuel Fleet Acquisition - Solid Waste	2,600,000	1,620,451	0	979,549	62%	Five automated solid waste trucks and one rear load solid waste truck ordered from Kilburg an delivered. Payments are being finalized.
EQPT-20-009	Fire	Fire Engine 94 Replacement	580,000	529,085	12,500	38,415	93%	This project is complete and all POs have been processed.
EQPT-25-001	Fire	Fire Station 2 Generator	130,000	0	0	130,000	0%	The City did not receive grant funding for this project, so the project will not be completed in FY25. The department is investigating a temporary alternative solution (auto transfer switch) to improve resiliency and is waiting on quotes from vendors.
EQPT-25-003	Fire	Emergency Operations Center (EOC) Technology Improvements	100,000	30,098	20,002	49,900	50%	This project will be completed under budget at an estimated cost of \$65k. The design and project has been conducted in collaboration with staff from City IT who have been able to find project efficiencies. The project should be completed by the end of the budget. Outstanding PO of \$20,002 resubmitted on 4/17.
EQPT-25-004	Library	Library Building Generator	200,000	315	0	199,685	0%	The generator RFP was made public in early December 2024. Work on this grant funded project will commence in Q3 2025.
EQPT-25-004	Parks	Ford F-250 - Parks Department General Use #33	75,000	0	56,605	18,395	75%	Asset Replacement in FY25. Replacement truck is ordered and expected delivery of June 2025.
EQPT-25-004	Parks	Ford F-250 - Parks Department General Use #41	75,000	0	34,545	40,455	46%	Asset Replacement in FY25. Replacement truck is ordered and expected delivery of June 2025.
EQPT-25-004	Fire	Plymovent Exhaust Extraction Systems	125,000	33,850	0	91,150	27%	The department has chosen a new innovative technology to replace the legacy plymovent system - improving air quality in both apparatus and fire stations for the safety of firefighters. This project has been completed and was under budget.
FACS-17-069	PS	Building Construction-Public Services Building	4,400,000	4,089,098	1,678,896	-1,367,994	131%	The ribbon cutting has been completed and we have moved into the facility. All but three contracts have been completed. (Dans Overhead Door, Brecke and Hawkeye. Site work including landscaping still needs to be completed.
FACS-18-008	CMO	City Facilities Building Space & Security	73,000	58,352	0	14,648	80%	Amended project to include Fire Station 2 & 3 door replacement and security door access to this project. This is now complete. The remaining funds for this project will be used to add some door security at each Fire station to track access to medical cabinets where narcotics and controlled substances are stored. There may be some additional security enhancements to add if there are remaining funds for Station 1 building security. Update 4/22/2025: Bids are being obtained. Deadline for bids is 4/24/2025. Bid review to be completed by 4/30/2025.
FACS-18-043	Library	Mobile Library	0	168,882	0	-168,882	0%	Bookmobile construction has been completed and the bookmobile has been delivered to Marion. The bookmobile has been paid for in full and is now an ongoing library program.
FACS-20-007	Fire	Fire Training Facility	1,195,000	1,371,424	46,942	-223,366	119%	The construction of the first structure is on schedule to be completed in early spring. The second training structure and pavement will be completed by fall 2025. The timing of expenses hit in 25 that were budgeted in 24, but the total project remains on budget target. Two remaining project benchmarks remain, which are projected be completed on time. \$46,942 for WHP

FY2025 CAPITAL IMPROVEMENT PROGRAM CITY OF MARION, IOWA STATUS UPDATE - AS OF MARCH 31, 2025								
CIP #	DEPT	Project or Program	FY25 Adopted	FY25 Actual Expenditures	FY25 Outstanding	FY25 Remaining	FY25 % Expended & Outstanding	Comments
FACS-24-001	PS	Study - Transportation Fueling Facility	50,000	0	0	50,000	0%	Project is on hold while the Public Works Maintenance Facility, Fleet Replacement and Curbside Collection projects continue.
FACS-25-001	Parks	Lowe Park Greenhouse	450,000	87,766	104,734	257,500	43%	Greenhouse house plan is in motion and it its initial phase of discovery, before moving to design. We want to investigate further into the A&E Center with its programing and integration into the Greenhouse, addendum expected to go to council for the additional work. RDG will give council presentation May 6 and will bill for the final amount after that.
FACS-25-002	Library	Library building windows bird safety improvements	51,000	0	0	51,000	0%	Bids are being sought for this project and once received, a vendor will be chosen and the work completed pending no additional costs for the generator project. Work is expected to be completed in June 2025.
FACS-25-003	Library	Art fund for procurement and maintenance of library art holdings	180,000	0	0	180,000	0%	The Library ad-hoc art subcommittee will meet to make final recommendations to the Library Board of Trustees. This project will likely span multiple years as the Board considers art holdings for the library. The first phase will likely be the hiring of a consultant to better inform the Board with subsequent purchase of works of art for the library. As of April 2025, the Library Board has not yet decided on a consultant. Work on this project continues and the next decision point will likely be made at the June 2025 Library Board of Trustees meeting.
GOV-17-069	IT	New Technology - Surveillance Systems	75,000	26,873	0	48,127	36%	Additional work will include installing cameras at Thomas Park Administrative offices and Lowe Park A&E offices and spaces, and move/upgrade a camera at City Hall. 4/22/2025: Writing bid document for Thomas Park, Lowe Park and City Hall
GOV-18-016	Comm Dev	Plan Update - City Comprehensive Plan	91,000	83,840	7,860	-700	101%	City Council adopted the Marion 2045: A Plan to Reach New Heights comprehensive plan at their March 20, 2025 meeting. Final payment to be made May 8, 2025. Per the approved contract amount of \$131,000 (FY24 and FY25) the amount paid will total 100% over the two fiscal years.
GOV-20-008	Police	Public Safety Record Management System	0	-2,047	0	2,047	0%	Project is complete. A small credit/refund was applied in FY25.
GOV-24-001	Comm Dev	Community Development Software	200,000	126,550	0	73,450	63%	Go-Live has been completed. The final payment is all that remains for project costs. After that we will have our annual maintenance and support costs. The first two years of that will be \$27,220.00. Update 4/22/2025: This project is complete. There are no more expenditures coming for this project.
REC-18-039	Eng	Design & Construction- Central Plaza & Depot Uptown Development	4,600,000	6,157,968	1,290,203	-2,848,171	162%	Project is ongoing with substantial complete expected by May. Expecting monthly invoices with majority of the payments coming in FY25. Plantings will be installed in the spring of 2025, so a few payments may extend into FY26.
REC-18-040	Parks	Park Development - Dostal	320,000	22,534	0	297,466	7%	Parks Master plan for the park is being conducted.
REC-18-044	Parks	Parkland Improvements-Lowe Park West End	0	51,542	0	-51,542	0%	Irrigation was the last phase of the project. We will be working on a project close out.
REC-18-046	Parks	Prairie Hill Park Development	0	19,270	0	-19,270	0%	Ribbon Cutting took place on September 30. Project is complete.
REC-18-048	Parks	Park Improvement Replacement-Hanna Park Pavilion	0	10,766	0	-10,766	0%	Project is complete.

FY2025 CAPITAL IMPROVEMENT PROGRAM CITY OF MARION, IOWA STATUS UPDATE - AS OF MARCH 31, 2025								
CIP #	DEPT	Project or Program	FY25 Adopted	FY25 Actual Expenditures	FY25 Outstanding	FY25 Remaining	FY25 % Expended & Outstanding	Comments
REC-18-053	CMO	Streetscape Construction-Uptown Artway-Phase II	0	18,129	0	-18,129	0%	Project is complete.
REC-20-004	Parks	Outdoor Aquatic Center Land Acquisition	1,000,000	0	0	1,000,000	0%	MOU agreement was completed in October 2024, this money will be in an escrow account. The expense will be recognized in FY26 if the bond referendum passes.
REC-24-001	Parks	Draper Park	200,000	429,601	5,273	-234,874	217%	The project is substantially complete in November 2025. The outstanding items to be completed in Spring 2025 are tree planting, landscape plantings, informational signage and park sign. Need to order trees in spring of 2025.
REC-24-002	Parks	Land Acquisition - Lucore Road Property	120,000	120,000	0	0	100%	The land has been deeded to water and the city. There is a final payment of \$120K in FY26.
REC-25-001	Parks	Cemetery Crypt Wall Repair	70,000	33,828	36,172	0	100%	This project will be bid out this spring with an early summer construction, some expenses will be made this fiscal year, they entire PO will be expended this fiscal year.
REC-25-002	Parks	Wayfinding: Park Entry Signs	75,000	0	0	75,000	0%	This project is will now be prioritized as part of the Annual Wayfinding Program.
REC-25-003	Parks	Lucore Park Property Development	85,000	22,534	0	62,466	27%	Parks Master plan for the park is being conducted
REC-25-003	Parks	Park Development - Willow Park	0	22,534	0	-22,534	0%	Parks Master plan for the park is being conducted
REC-25-005	Parks	Aquatic Center Project	0	15,729	315,000	-330,729	0%	We will have up 30% construction plans by end of May and 60% by end of July in preparation for the referendum in November.
STORM-24-001	Eng	Storm Sewer Master Plan	100,000	76,947	23,053	0	100%	HDR contract was approved in September. Work is ongoing on the plan.
STORM-25-001	Parks	Grand Avenue Basin Improvements	70,000	46,383	23,617	0	100%	trucking the material away and disposal. We do not know what that amount will be until we have a verified quantity of material. Outstanding items for spring 2025 are electrical install, water aerators, trees, plants.
SWR-17-026	Eng	Sanitary Sewer Construction-Indian Creek Trunk Segment 7	9,200,000	2,928,111	205,509	6,066,380	34%	Some funds will come back to Marion from the other municipalities for their share of the project. They are billed quarterly. Project has a completion date of Sept. 2024. Marion pays for 32.9% of the project but cash flows it. Project is substantially complete, but minor items remain. Expect to pay and get reimbursements for all funds in FY 25 or maybe Q1 of FY 26
SWR-17-026	Eng	Sanitary Sewer Construction-Indian Creek Trunk Segment 11	6,000,000	3,234,825	2,248,127	517,048	91%	A majority of the funds will come back to Marion from the other municipalities for their share of the project. They are billed quarterly. Project has a completion date of June 2025. Marion pays for 4.44% but cash flows it. Project began in Sept of 2024 and is 80% completed.
SWR-20-001-4	Eng	Sanitary Trunk Sewer - Project 4 & 5	3,510,000	71,137	500,000	2,938,863	16%	Project to begin this spring and payments will extend into FY 26.
SWR-20-001-7	Eng	Sanitary Trunk Sewer - Project 7	200,000	253,358	47,803	-101,161	151%	Project began and is 99% completed, payments may extend into FY 26.
SWR-20-001-9	Eng	Sanitary Trunk Sewer - Project 9	600,000	0	0	600,000	0%	Once the ARPA 4/5/7 projects are let, this project will then be programmed. Programming is yet to begin, but is on the short list to complete
SWR-24-001	Eng	Indian & Dry Run Creek Trunk Sani Sewer Capacity Improv Update	31,000	0	0	31,000	0%	Waiting on legal and other municipalities to update 28E. Next step will be to setup a meeting with all attorneys and engineers to final out final terms.
TRANS-17-107	Comm Dev	Communitywide Wayfinding & Gateway Bridge Art	0	130,238	0	-130,238	0%	The consultant provided a revised document and updated phasing plan on Jan. 10, 2025, which incorporated project team feedback. Next it will go before City Council for approval with implementation contemplated as part of the CIP process.

FY2025 CAPITAL IMPROVEMENT PROGRAM
CITY OF MARION, IOWA
STATUS UPDATE - AS OF MARCH 31, 2025

CIP #	DEPT	Project or Program	FY25 Adopted	FY25 Actual Expenditures	FY25 Outstanding	FY25 Remaining	FY25 % Expended & Outstanding	Comments
TRANS-18-092	Eng	Road Construction-Alburnett Road Extension & Bridge	7,000,000	131,109	179,603	6,689,288	4%	Acquisitions and final designs are underway. Once the project is through the Fed Environmental Clearance level then it will start going through the process to be bid, issues ongoing and bid date is still TBD
TRANS-18-094	Eng	Road Construction-Tower Terrace Phase IX - East of 35th St	0	0	0	0	0%	At the June 6, 2024 Council meeting the improvements installed along the north side ROW (storm sewer, water main, trail) were accepted. Paving and other improvements could not be installed. The Ridge at Indian Creek Developer paid the City \$62,997.58 for those improvements not installed.
TRANS-18-096	Eng	Road Construction-Tower Terrace Phases VII - C to Alburnett	1,395,000	1,196,860	829,078	-630,938	145%	This project is under construction. Cedar Rapids has provided a bill that is being reviewed to be paid out in May. Project uses SWAP and Federal Dollars in it. Project is substantially complete.
TRANS-20-002	Eng	Intersection - East Post & 100 Traffic Signal and Turn Lane	1,700,000	1,506,813	100,138	93,049	95%	The city was awarded \$500,000 from the State TSIP program. Contract is approved with Boomerang. Project is substantially complete with minor items to occur in the spring. Expect completion in May, retainage in June or July
TRANS-23-001	Eng	Road Reconstruction-7th Ave- 12th St to 22nd St-Central Corridor	406,000	139,843	166,720	99,437	76%	The design of the project is being completed by Anderson Bogert. This does not have a bid date until FY 27 with obtaining extra funding from the CMPO.
TRANS-24-001	Eng	Road Construction-Tower Terrace To Completion (RAISE)	3,784,000	0	13,513	3,770,487	0%	The City was not successful in obtaining the RAISE or MPDG grant and will continue to figure out a strategy moving forward. Waiting on results from BUILD (Formally RAISE) grant. Also applied for CPF funding for the section 1 mile west of 13.
TRANS-25-001	Eng	Transit Stop Improvements	394,000	0	0	394,000	0%	CMPO funding project \$315K of project, \$79K is City's portion. Need to finalize locations then get NEPA clearances on those - only likely expenses in FY 25.
TRANS-25-002	Eng	Irish Drive Traffic Activation	200,000	11,977	82,304	105,719	47%	Project began in March 2025 and is substantially complete. Expect acceptance in May
TRL-17-055	Comm Dev	Trail Construction - CeMar Trail	3,166,000	65,423	0	3,100,577	2%	Acquisitions underway as well as final design.
TRL-24-001	Eng	Lucore Road Pedestrian Bridge & Sidepath	1,200,000	39,202	53,308	1,107,490	8%	Proceeding with east side alignment. Environmental reviews are completed and acquisitions have commenced.
TRL-25-001	Comm Dev	Safe Route to Schools - Sidewalks (MISD)	101,000	0	0	101,000	0%	SRTS Grant completed and submitted on Sept Oct 1, 2024 for assistance in completing 15th Street from 3rd Avenue to MISD High School. Announcement of Awards January 2025 with project letting in October 2025 if grant awarded.

Totals	63,672,000	30,073,041	8,783,523	24,815,435	61%
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