

BACKGROUND:

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

1. A snapshot of the City's fund balances as of June 30, 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 fourth quarter of the fiscal year (100% of the year as of June 30, 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 June 30, 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.

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 increased \$880K from the beginning of the fiscal year from \$114.0 million to \$114.9 million as of June 30, 2025. The overall fund balance has increased from the prior quarter of \$104.0 million. The \$11.5 million increase over the prior quarter is largely a result of property tax and general obligation bond revenues, as well as principal and interest payments on general obligation bonds. The overall \$880K change is accounted for as follows:

Fund Type	Increase / (Decrease)
General Funds	\$3,344,562.12
Special Revenue Funds	\$1,076,781.38
Debt Service Funds	\$383,587.45
Capital Project Funds	(\$201,828.93)
Permanent Funds	\$12,000
Enterprise Funds (Sewer, Communications, Solid Waste, Urban Forest, Stormwater)	(\$4,701,576.97)
Internal Service Funds	\$966,061.32
Total	\$879,586.37

General Fund

As shown in the attached charts, General Fund revenues totaled \$33.1 million (102.10% of budget) at the end of the fourth fiscal quarter. This is a 2.81% increase from last year, when revenues were \$32.2 million. The budget trend is higher than anticipated, driven by stronger-than-expected interest earnings, automated traffic enforcements, and an increase in building permits and licenses. Expenditures totaled \$33.4 million (93.82% of budget) as of June 30, 2025, an increase compared to the prior year of \$29.69 million. Excluding transfers out, expenditures increased over the prior year by 1.68%. Transfers are elevated this year due to a transfer out to Equipment Reserve, Tax Stabilization, and the creation of new Risk Management Fund. Benefit Payouts and Outsourced Labor Contracts exceeded both the prior year and budgeted amounts; however, these overages were partially offset by vacant positions. General Fund expenditures exceed revenues at the end of the fourth fiscal quarter, resulting in a decrease of \$297K to the operating fund balance.

Revenues

Following is a discussion of the three largest General Fund revenue sources: property tax, transfers in, franchise fees. Together, these three revenues account for approximately 84% of the General Fund's revenue budget. Also, notable this quarter, Use of Money and Property, Licenses and Permits, 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 June 30, 2025, the City has received \$17.47 million in property taxes, which is 100% of the budget. This is an increase from prior year's property tax revenue of \$16.42 million.
- **Transfers In:** The second largest source of funding for the General Fund is transfers in. At the end of June 30, 2025, \$7.86 million was recorded whereas the prior year was \$8.09 million at this time – as FY24 saw a transfer in from the closing of the Pension Fund. Transfers in are usually recorded in November and May, after property tax payments are received from the County.
- **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 fourth quarter totaled \$2.6 million, or 96% of the budgeted amount. Compared to last year, the City has seen an increase of \$175,696 in franchise fee revenue, with the largest increase year-over-year from Alliant Energy (7.86%). This increase is consistent with the previously reported change in franchise fees — from 4% to 5% on electric and gas bills — implemented early last year to help fund the addition of new firefighters. Also notable, ImOn revenues are short one month as June's payment of \$5,873 was received in July.

Company	Utility	# Payments Received	Budget	Actual	% Budget Received
Alliant Energy	Electric	4/4	\$1,683,500	\$1,666,606	99%
MidAmerican	Gas	4/4	\$600,600	\$539,829	90%
Linn County REC	Electric	12/12	\$156,000	\$187,777	120%
Mediacom	Cable	4/4	\$210,000	149,199	71%
ImOn	Cable	11/12	<u>\$51,000</u>	<u>\$58,112</u>	114%
Total			\$2,701,100	\$2,601,523	96%

- **Use of Money and Property:** By the end of the fourth quarter, revenue exceeded the budgeted amount by \$471K (\$1.32 million received on a budget of \$851K). This is a decrease of \$122K compared to the previous fiscal year. Marion earned an average interest rate of 4.85% (compared to the budget assumption of 3.5%) at Farmers State Bank in FY25, compared to 5.39% in FY24, which accounts for most of the decrease. The City is following a laddered investment strategy, purchasing CDs on a quarterly basis. In the most recent quarter, we completed the cycle with the final \$5 million investment, positioning the City for consistent maturities and reinvestment opportunities moving forward.

- Licenses and Permits: Also, notable this quarter – an increase in Licenses and Permits. Revenues are \$43K higher than this time last year and currently stand at 137.32% of the annual budget. This increase is partly due to the fee schedule adjustment implemented in the previous fiscal year.
- Miscellaneous Revenues: By the end of the fourth quarter, miscellaneous revenues totaled \$1.26 million, which is 101% of the budgeted \$1.25 million. This is an increase of \$151K compared to this time last year. The increase in revenue continues to be primarily driven by traffic fines collected through the Automated Traffic Enforcement (ATE) Cameras, consistent with previous quarters.
- Sale of Capital Assets: Revenue from the sales of capital assets depends on the timing of replacement of vehicles and equipment. A total of \$127K has been received this fiscal year, down from the \$250K received prior year.

Expenditures

The General Fund's expenditures total \$33.4 million at June 30 (93.82% of the \$35.6 million budget). In comparison, the prior year expenditures totaled \$29.7 million (92.6% of the \$32.07 million budget) through the end of the fourth 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. Overall, the General Fund is at \$15.8 million (92.26% of the \$17.1 million budget) in salaries as of June 30, 2025. This is comparable to the prior year, which was at 94.31% of budget. Full time salaries account for \$1.21 million of the total \$1.3 million difference between actual and budget. Of that amount \$847K is attributable to public safety, \$152K to planning, and \$100K to library. Part-time salaries ended the year under budget by \$241K (library and parks), and overtime added \$149K. Fire exceeded their overtime budget (169%) due to minimum staffing requirements and training of new firefighters whereas Police was under budget at 68%. Benefit payouts totaled \$474K this quarter, exceeding the budgeted amount of \$200,000 and the prior year's total of \$342,482.89. This increase is primarily due to unanticipated vacancies due to retirements and turnover in police, fire, planning, and parks. Overall salaries is trending below budget due to vacancies throughout the organization.
- Employee Benefits/Costs: Employee Benefits and Costs are the second largest expenditure for the General Fund, accounting at just under 20% of the total. Employee Benefits and costs include payroll taxes, worker's compensation, unemployment, retirement (IPERS, MFPRSI, ICMA), allowances (uniform, car, tool), education stipend, life insurance, and health insurance. Many of the costs in this category are driven by salary (taxes and retirement). At June 30, 2025

Employee Benefits and Costs were \$6.3 million (90.63% of budget) as compared to the prior years' number \$6.18 million. Health Insurance costs were underbudget by \$420K attributable to vacancies and changes in enrollments including higher participation in the high-deductible health plan for calendar year 2025. Also worth noting – workers compensation costs were over budget by \$94K, attributable to claims for police and fire (we are self-insured for Chapter 411 employees).

- **Staff Development:** Staff Development expenses include tuition reimbursement, dues/memberships, subscriptions/education materials, training/conference registrations, travel expenditures, and health screenings. At June 30, 2025, expenditures totaled \$364K (69.27% of the \$525,145 budget). This number is slightly up from the prior year, which was \$359K, but remains well below the budgeted amount as vacancies continue to limit the ability for travel related training.
- **Repair/Maintenance/Utilities:** Repairs, Maintenance, and Utilities include Building & Equipment maintenance and repairs as well as utility expenditures. The fourth fiscal quarter is lower than the prior year in this category at \$789K (84.68% of \$932K budget) versus \$922K. This is due to several contributing factors—including fewer insurance claims, increased in-house vehicle repairs that reduce outsourcing and labor costs, and lower repair expenses associated with newer facilities requiring less maintenance. Electric/Gas utility expenses were under budget by \$67K due to more favorable weather. Communications Utility was under budget by \$25K as IT consolidated phone/internet services under ImOn and Fire received device credits from Verizon Wireless earlier this year.
- **Contractual Services:** This broad category encompasses all service-related contracts. Total expenditures in this category have increased by \$65.6K compared to the prior year – down from the prior quarter. A key driver this quarter is a \$69K year-over-year increase in outsourced labor costs for Planning and the City Manager's Office.
- **Commodities:** Commodities are consumable items like fuel, postage, and office, janitorial, and medical supplies. By the end of the fourth quarter, commodities spending was at \$953K (86.03% of budget). This time last year, spending was \$945K (83.59% of total expenditure). Vehicle operating supplies were under budget by \$87K and lower than the prior year by \$12K due to lower fuel prices.
- **Capital Outlay:** Capital Outlay is used for purchases of Equipment, Furniture, Vehicles, and Library Materials as well as Software, and Hardware. Through June 30, Capital Outlays are at 70.67% of the amended budget but 96% of the adopted budget. Parks equipment amended into the budget was expended to the Equipment Reserve Fund rather than the operating fund. Also

worth noting, downloadable library materials were overbudget by \$43K as patrons' utilization of these services increases year over year

- Transfers Out: Transfers Out of the General Fund amounted to \$4.71 million at the end of the fourth quarter on a budget of \$4 million. Unbudgeted - \$71K of unused tort liability property tax levy transferred to create the new Risk Management Fund to create a reserve balance as we work towards self-insuring.

Special Revenue - Road Use Fund

As shown in the attached charts, Road Use Tax revenue totaled \$7.04 million (108.13% of budget) while expenditures totaled \$8.13 million (109.37% of budget) as of June 30, 2025. Road Use Tax collections exceeded budget by \$375K as did sale of capital assets revenues derived from a skid loader, track loader, and an aging vehicle in Q4. At this time last year, expenditures were just under \$5.43 million. Subtracting out a transfer to the replacement fund for fleet in the amount of \$3.1 million, expenditures would be \$5.03 million. Excluding transfers out, expenditures were at 71.5% and \$446K lower than the prior year. Expenditures across all categories were below budget, primarily because of the staff reorganization and change in the way we are doing business. For example, street and winter supplies were below budget by \$401K and expenses were down \$377K from the prior year as the Team explored and implemented a more efficient method to salt/sand roads during poor winter conditions.

Enterprise - Sanitary Sewer Fund

As shown in the attached charts, the Sanitary Sewer Fund's revenues totaled \$7.87 million (99.53% of the budget), while expenses were \$6.71 million (97.98% of the budget) as of June 30, 2025. Revenues are trending above budget due to the higher rate of interest and an insurance claim payment on a totaled-out vehicle. Utility (gas, electric, water) expenditures continue to trend slightly over budget, reflecting ongoing obligations at both the former and new Public Works facilities. More notably, the 28E agreement with the City of Cedar Rapids for sewer treatment operations exceeded budget by \$376K this quarter, due to a catch-up payment being processed in FY25, resulting in 13 payments rather than the usual 12.

Enterprise - Solid Waste Fund

As shown in the attached charts, Solid Waste revenues totaled \$4.46 million (115.42% of the budget), while expenses amounted to \$5.62 million (91.94% of the budget) as of June 30, 2025. The Solid Waste Fund ended the quarter over budget across all collection-related accounts—collections, special collections, and recycled materials—primarily due to the fee changes associated with the implementation of the automated collection system. While most areas exceeded last year's budget levels, recycled material revenue remained lower. Cart exchange fees generated \$20,000 in unbudgeted revenue. Additionally, fuel tax refunds came in significantly higher than anticipated, totaling \$10,000 against a \$340 budget, driven by increased fuel use from the new trucks and a larger allocation of refund revenue to Solid Waste. On the expenditure side, overtime was \$43,000 above budget (249%), reflecting the training and adjustment period associated with the new trucks; however, this was only a \$6,000

increase compared to the prior year. Although the solid waste study anticipated a decrease in overtime with the automated system, those efficiencies are expected to be realized over time. It's worth noting that despite the overtime increase, overall salaries ended at 91% of budget due to a reorganization of Road Use and Solid Waste employees. Utility costs were elevated due to continued operations at both the old and new facilities. In contrast, vehicle maintenance and repair costs decreased by \$46,000, thanks to warranty coverage on the new fleet. Contractual Services remain under budget, with 28E-Contracts at just 66% of budget, as projected tonnage from the waste study did not materialize. Overall, expenditures were under budget in most categories.

Enterprise – Urban Forest Fund

As shown in the attached charts, Urban Forest revenues totaled \$946K (71.93% of budget), while expenses amounted to \$1.08 million (69.57% of budget) as of June 30, 2025. Revenues are currently trending below budget, primarily due to a delay in receiving CDBG funds. These funds have not yet been disbursed, which has impacted revenue timing for the quarter. Conversely – we are trending below budget on the expense side with Capital Outlay at 48.16% of the budget as we wait for additional CDGB-DR grant for spend down. However, Capital Outlays are \$172K higher than the prior year-to-date largely due to tree related expenditures.

Enterprise – Stormwater Management Fund

As shown in the attached charts, Stormwater Management revenues totaled \$1.52 million (109.97% of budget) while expenses totaled \$1.32 million (86.40% of budget) as of June 30, 2025. When compared to the prior year, Charges for Services (Collections revenue) have increased by approximately \$131K and are trending in line with the budget. The revenue surplus is due to higher interest earnings and a transfer in from Local Option Sales Tax to support the Curb Replacement Program. Although overall expenditures remained under budget this quarter, contractual services were \$132K higher than the same period last fiscal year, primarily due to costs associated with the Stormwater Master Plan Project.

Capital Improvement Program

As shown in the attached report, actual Capital Improvement Program expenditures totaled \$36.4 million (57% of adopted budget) as of June 30, 2025. Projects with a variance (adopted vs actual) of \$1 million or greater include the following:

Project	Over (Under)	Reason
REC-18-039 Central Plaza	\$1.86 M	Timing - Expenses realized in FY 25 rather than FY 24
SWR-17-026 Indian Creek Trunk Segment 7	(\$6.06 M)	Timing - Expenses realized in FY 24 rather than FY 25
SWR-17-026 Indian Creek Trunk Segment 11	(\$1.41 M)	Timing – Expenses to be FY 26
SWR-17-026 Sanitary Trunk Sewer Project 4 & 5	(\$3.31 M)	Timing – Expenses to be FY 26
TRANS-18-092 Alburnett Road Extension/Bridge	(\$6.81 M)	Delayed due to Federal process
TRANS-24-001 Tower Terrace to Completion	(\$3.78 M)	City was not successful in grant application
TRL-17-055 CeMar Trail	(\$3.10 M)	Acquisitions delayed the project
TRL-24-001 Lucore Road Pedestrian Bridge	(\$1.12 M)	Acquisitions and environmental reviews delayed the project

FISCAL IMPACT

At the close of the fourth quarter, the General Fund is performing well and maintaining a solid position. While interest rates are projected to decline in FY26, our strategic approach of quarterly CD investments is expected to mitigate volatility. Fee schedule updates are anticipated for Planning and Parks to support revenue growth and alleviate the need for subsidization from property taxes. Road Use Fund expenditures are expected to rise due to the creation of a Facilities Division within the fund and implementation of a new cost allocation method. Transfers in from utility funds will offset a portion of the costs. In the Solid Waste Fund, overtime and landfill expenses are expected to increase as we enter a full year of operational costs of the automated collection system. Fee reassessments will follow one full year of automation in Q2 of FY26. We expect revenues and expenditures in the Urban Forest Fund to increase next quarter due to the CDBG-DR grant. Sanitary Sewer and Stormwater Funds are currently aligned with budget expectations.

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

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
FUND BALANCE - FISCAL YEAR CHANGE
THROUGH THE QUARTER ENDING JUNE 30, 2025

FUND	FUND NAME	Balance 06/30/2024	Balance 09/30/2024	Balance 12/31/2024	Balance 03/31/2025	Balance 06/30/2025	FY Change through 06/30/2025
101	GENERAL	15,196,036.42	9,647,633.80	16,635,882.70	8,808,349.61	14,898,567.39	(297,469.03)
105	EQUIPMENT RESERVE	4,022,348.78	3,872,693.66	4,336,494.28	6,055,554.72	6,647,320.43	2,624,971.65
107	TAX STABILIZATION	330,653.48	330,653.48	330,653.48	1,330,653.48	1,330,653.48	1,000,000.00
108	HOTEL/MOTEL	551,890.94	694,737.84	778,317.75	836,314.98	568,950.44	17,059.50
	SUBTOTAL - GENERAL FUNDS	20,100,929.62	14,545,718.78	22,081,348.21	17,030,872.79	23,445,491.74	3,344,562.12
110	ROAD USE TAX	10,242,261.26	10,824,872.70	11,451,277.52	8,577,531.82	9,151,021.53	(1,091,239.73)
111	ROAD USE REPLACEMENT	1,849,135.44	1,849,135.44	1,492,188.21	4,590,133.21	3,999,679.98	2,150,544.54
113	ROAD USE SINKING FUND	28,523.39	28,523.38	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	818,955.59	33,233.84
130	SPECIAL REVENUE	481,984.23	936,983.55	561,349.59	860,180.96	260,402.44	(221,581.79)
133	FEDERAL FORFEITURE	38,379.94	0.00	45,158.44	47,494.79	42,683.25	4,303.31
134	STATE FORFEITURE	34,162.63	19,131.40	33,629.31	35,318.81	36,211.46	2,048.83
141	COLLINS RD URA	862,916.02	1,059,005.21	1,046,496.60	1,277,790.14	1,101,263.04	238,347.02
142	WEST TOWER TERRACE URA	36,490.88	63,363.52	44,333.51	62,972.93	39,807.57	3,316.69
143	29TH AVE URA	85.71	154.56	87.13	119.02	31.37	(54.34)
144	HIGHWAY 13 N 1 URA	926.73	926.73	948.65	948.65	965.93	39.20
145	CENTRAL CORRIDOR URA	100,627.38	131,405.96	112,669.92	133,219.53	63,861.22	(36,766.16)
146	ECHO HILL ROAD URA	3,405.71	5,767.97	4,932.19	6,258.76	3,845.69	439.98
160	ECONOMIC DEVELOPMENT	55,542.41	48,792.41	15,294.91	98,272.49	49,692.41	(5,850.00)
	SUBTOTAL - SPECIAL REVENUE FUNDS	14,520,163.48	15,788,592.81	15,641,195.83	16,523,070.96	15,596,944.86	1,076,781.38
200	DEBT SERVICE	1,533,526.95	1,828,100.72	4,338,608.24	4,552,142.77	1,917,114.40	383,587.45
121	LOCAL OPTION SALES TAX	13,862,789.20	15,757,341.67	12,923,942.46	12,187,500.38	11,358,104.52	(2,504,684.68)
301	CAPITAL PROJECT	29,979,776.73	23,835,194.82	21,745,950.89	23,950,617.19	32,719,608.67	2,739,831.94
302	ECONOMIC DEV INFRASTRUCTURE	584,190.23	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	3,581,930.45	(472,245.85)
310	PARK DEVELOPMENT	200,396.27	200,396.27	205,136.25	205,136.25	208,872.47	8,476.20
320	MAINTENANCE BOND FUND	592,894.24	594,540.29	608,602.99	608,602.99	619,687.70	26,793.46
325	SUBDIVISION DEV ESCROW	342,658.84	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	49,415,052.88	(201,828.93)
510	CEMETERY PERP. CARE FUND	236,233.58	241,033.58	242,953.58	246,153.58	248,233.58	12,000.00
610	SANITARY SEWER	3,374,231.00	3,701,401.88	4,225,999.60	4,687,834.17	4,532,770.48	1,158,539.48
611	SANITARY SEWER CAPITAL PROJECTS	3,111,812.81	2,093,389.35	1,921,759.07	1,521,792.38	1,089,243.22	(2,022,569.59)
613	SANITARY SEWER SINKING FUND	14,125.70	14,067.43	14,009.15	13,950.86	13,892.59	(233.11)
615	SEWER REPLACEMENT	4,198,568.82	4,354,981.77	4,670,165.02	4,356,011.35	4,515,991.01	317,422.19
	SUBTOTAL - SANITARY SEWER FUNDS	10,698,738.33	10,163,840.43	10,831,932.84	10,579,588.76	10,151,897.30	(546,841.03)
630	CITY COMMUNICATIONS FUND	567,641.06	582,820.78	596,214.37	596,207.03	606,546.62	38,905.56
670	SOLID WASTE	3,716,844.02	3,540,026.20	1,904,140.54	2,112,356.54	2,556,102.50	(1,160,741.52)
671	SOLID WASTE CAPITAL PROJECTS	3,115,309.70	2,096,885.99	1,925,338.26	1,525,371.55	1,092,887.51	(2,022,422.19)
673	SOLID WASTE SINKING FUND	14,261.68	14,261.68	14,261.70	14,261.69	14,261.69	0.01
675	SOLID WASTE REPLACEMENT	1,672,814.82	1,523,289.07	746,814.93	748,010.61	604,302.30	(1,068,512.52)
	SUBTOTAL - SOLID WASTE FUNDS	8,519,230.22	7,174,462.94	4,590,555.43	4,400,000.39	4,267,554.00	(4,251,676.22)
720	URBAN FOREST UTILITY	1,158,416.22	1,189,987.94	1,084,588.70	1,084,573.57	1,020,348.76	(138,067.46)
725	URBAN FOREST REPLACEMENT	149,880.55	149,880.55	92,201.44	92,201.44	144,198.81	(5,681.74)
	SUBTOTAL - URBAN FOREST FUNDS	1,308,296.77	1,339,868.49	1,176,790.14	1,176,775.01	1,164,547.57	(143,749.20)
740	STORMWATER MANAGEMENT	1,957,359.90	1,997,949.46	1,943,109.68	2,058,398.36	2,159,143.82	201,783.92
112	EMPLOYEE BENEFITS	593,160.86	583,876.36	595,247.21	590,213.44	974,537.40	381,376.54
400	FLEET MAINTENANCE	0.00	(9,622.56)	(3,021.59)	(3,004.56)	0.00	(0.00)
810	RISK MANAGEMENT					71,926.90	71,926.90
820	HEALTH INSURANCE	4,178,805.80	4,190,439.47	4,394,089.85	4,320,099.99	4,656,285.78	477,479.98
825	WELLNESS PROGRAM	140,966.87	129,966.87	153,370.87	148,355.87	176,244.77	35,277.90
	SUBTOTAL - INTERNAL SERVICE FUNDS	4,912,933.53	4,894,660.14	5,139,686.34	5,055,664.74	5,878,994.85	966,061.32
TOTAL		113,971,935.25	103,921,540.62	107,009,250.70	103,954,271.15	114,851,521.62	879,586.37

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
GENERAL FUND REVENUES BY TYPE (FUND 101 ONLY)
QUARTER ENDING JUNE 30, 2025

	FY2024-2025		
Revenue Type	Amended Budget	Year-to-Date Actual through 06/30/25 (100% of FY)	Q4 Actual as a % of Amended Budget
Property Taxes	17,452,654.00	17,467,415.43	100.08%
Franchise Fees	2,701,100.00	2,601,523.12	96.31%
Licenses and Permits	635,825.00	873,083.11	137.32%
Use of Money and Property	851,137.00	1,322,168.01	155.34%
Intergovernmental	726,158.00	829,816.51	114.27%
Charges for Services	842,456.00	782,496.21	92.88%
Misc. Revenues	1,246,883.00	1,258,743.29	100.95%
Sale of Capital Assets	80,000.00	126,651.61	158.31%
Transfers	7,907,248.00	7,863,453.96	99.45%
Total Revenues	32,443,461.00	33,125,351.25	102.10%

	FY2023-2024		
Prior Year Actual Annual Revenue	Prior YTD Actual through 06/30/24 (100% of FY)	Q4 Actual as a % of Annual Revenue	
16,424,453.00	16,424,453.00	100.00%	
2,425,827.53	2,425,827.53	100.00%	
829,704.70	829,704.70	100.00%	
1,444,152.09	1,444,152.09	100.00%	
811,155.51	811,155.51	100.00%	
841,742.24	841,742.24	100.00%	
1,107,702.07	1,107,702.07	100.00%	
250,087.00	250,087.00	100.00%	
8,086,133.17	8,086,133.17	100.00%	
32,220,957.31	32,220,957.31	100.00%	

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
\$1,042,962.43
\$175,695.59
\$43,378.41
(\$121,984.08)
\$18,661.00
(\$59,246.03)
\$151,041.22
(\$123,435.39)
(\$222,679.21)
\$904,393.94

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
GENERAL FUND EXPENDITURES BY PROGRAM (FUND 101 ONLY)
QUARTER ENDING JUNE 30, 2025

Program	FY2024-2025			FY2023-2024			Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 06/30/25 (100% of FY)	Q4 Actual as a % of Amended Budget	Prior Year Actual Annual Expenditure	Prior YTD Actual through 06/30/24 (100% of FY)	Q4 Actual as a % of Annual Expenditure	
Police	9,163,264.00	8,453,024.37	92.25%	8,377,091.22	8,377,091.22	100.00%	75,933.15
Canine Unit	24,740.00	22,178.95	89.65%	9,649.60	9,649.60	100.00%	12,529.35
Comm Center	1,196,496.00	1,025,848.77	85.74%	1,014,688.75	1,014,688.75	100.00%	11,160.02
Fire	7,574,565.00	7,069,051.74	93.33%	6,818,331.53	6,818,331.53	100.00%	250,720.21
Animal Control	51,996.00	53,654.96	103.19%	51,999.96	51,999.96	100.00%	1,655.00
Engineering	681,189.00	628,282.10	92.23%	639,284.50	639,284.50	100.00%	(11,002.40)
Airport	150,400.00	118,083.68	78.51%	172,560.41	172,560.41	100.00%	(54,476.73)
Transit	490,380.00	490,380.00	100.00%	523,931.00	523,931.00	100.00%	(33,551.00)
Library	2,999,135.00	2,690,211.66	89.70%	2,553,975.83	2,553,975.83	100.00%	136,235.83
Parks	2,913,696.00	2,589,360.85	88.87%	2,392,257.13	2,392,257.13	100.00%	197,103.72
Recreation	529,884.00	496,110.28	93.63%	461,071.73	461,071.73	100.00%	35,038.55
Cemetery	25,191.00	22,011.00	87.38%	59,337.99	59,337.99	100.00%	(37,326.99)
Pool	287,270.00	264,501.66	92.07%	231,294.16	231,294.16	100.00%	33,207.50
Arts Council	15,291.00	7,952.80	52.01%	12,063.88	12,063.88	100.00%	(4,111.08)
Economic Development	160,000.00	161,500.00	100.94%	169,786.50	169,786.50	100.00%	(8,286.50)
Building	1,139,927.00	1,061,865.65	93.15%	998,927.22	998,927.22	100.00%	62,938.43
Planning	614,600.00	473,362.03	77.02%	579,425.72	579,425.72	100.00%	(106,063.69)
Legislative	131,451.00	101,024.01	76.85%	131,657.29	131,657.29	100.00%	(30,633.28)
City Manager	482,928.00	474,552.46	98.27%	457,751.58	457,751.58	100.00%	16,800.88
Finance	656,352.00	568,142.01	86.56%	601,472.93	601,472.93	100.00%	(33,330.92)
City Clerk	147,770.00	135,661.17	91.81%	135,233.99	135,233.99	100.00%	427.18
Election	0.00	0.00	0.00%	29,002.88	29,002.88	100.00%	(29,002.88)
Legal	428,812.00	310,320.50	72.37%	367,375.93	367,375.93	100.00%	(57,055.43)
City Hall & Gen. Buildings	418,900.00	389,659.20	93.02%	385,445.25	385,445.25	100.00%	4,213.95
Communications	319,657.00	263,447.88	82.42%	281,508.17	281,508.17	100.00%	(18,060.29)
Human Resources	257,425.00	215,178.98	83.59%	259,248.34	259,248.34	100.00%	(44,069.36)
Civil Service	43,165.00	18,152.88	42.05%	6,327.56	6,327.56	100.00%	11,825.32
Civil Rights	8,005.00	1,395.80	17.44%	16,562.76	16,562.76	100.00%	(15,166.96)
Information Technology	712,598.00	610,496.65	85.67%	502,910.25	502,910.25	100.00%	107,586.40
Transfers	4,000,000.00	4,707,408.24	117.69%	1,445,649.55	1,445,649.55	100.00%	3,261,758.69
Total	35,625,087.00	33,422,820.28	93.82%	29,685,823.61	29,685,823.61	100.00%	3,736,996.67

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
GENERAL FUND EXPENDITURES BY CLASSIFICATION (FUND 101 ONLY)
QUARTER ENDING JUNE 30, 2025

Expenditure Classification	FY2024-2025		
	Amended Budget	Year-to-Date Actual through 06/30/25 (100% of FY)	Q4 Actual as a % of Amended Budget
Salaries	17,153,081.00	15,825,490.07	92.26%
Employee Benefits/Costs	6,964,154.00	6,311,341.36	90.63%
Staff Development	525,145.00	363,748.11	69.27%
Repair/Maint./Utilities	931,890.00	789,141.10	84.68%
Contractual Services	4,442,957.00	4,119,306.85	92.72%
Commodities	1,107,383.00	952,675.71	86.03%
Capital Outlay	500,477.00	353,708.84	70.67%
Transfers	4,000,000.00	4,707,408.24	117.69%
Total Expenditures	35,625,087.00	33,422,820.28	93.82%

	FY2023-2024		
	Prior Year Actual Annual Expenditure	Prior YTD Actual through 06/30/24 (100% of FY)	Q4 Actual as a % of Annual Expenditure
	15,220,625.30	15,220,625.30	100.00%
	6,176,888.48	6,176,888.48	100.00%
	358,803.90	358,803.90	100.00%
	921,997.91	921,997.91	100.00%
	4,053,737.95	4,053,737.95	100.00%
	944,538.07	944,538.07	100.00%
	563,582.45	563,582.45	100.00%
	1,445,649.55	1,445,649.55	100.00%
	29,685,823.61	29,685,823.61	100.00%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
604,864.77
134,452.88
4,944.21
(132,856.81)
65,568.90
8,137.64
(209,873.61)
3,261,758.69
3,736,996.67

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
ROAD USE REVENUE BY TYPE (FUND 110 ONLY)
QUARTER ENDING JUNE 30, 2025

	FY2024-2025		
	Amended	Year-to-Date	Q4 Actual as
Revenue Type	Budget	Actual through	a % of
		06/30/25	Amended
		(100% of FY)	Budget
Road Use Tax	5,524,155.00	5,898,770.77	106.78%
Local Grants/Contributions	0.00	14,965.49	0.00%
Misc. Revenues	0.00	38,562.46	0.00%
Sale of Capital Assets	0.00	100,978.00	0.00%
Transfers	984,055.00	984,055.00	100.00%
Total Revenues	6,508,210.00	7,037,331.72	108.13%

	FY2023-2024		
	Prior Year	Prior YTD	Q4 Actual as
	Actual Annual	Actual through	a % of
	Revenue	06/30/24	Annual
		(100% of FY)	Revenue
	5,866,926.57	5,866,926.57	100.00%
	0.00	0.00	0.00%
	155,462.85	155,462.85	100.00%
	74,325.00	74,325.00	0.00%
	899,119.00	899,119.00	100.00%
	6,995,833.42	6,995,833.42	100.00%

Variance
FY2023-2024 to
FY2024-2025
Increase/
(Decrease)
31,844.20
14,965.49
(116,900.39)
26,653.00
84,936.00
41,498.30

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
ROAD USE EXPENDITURES BY CLASSIFICATION (FUND 110 ONLY)
QUARTER ENDING JUNE 30, 2025

Expenditure Classification	FY2024-2025		
	Amended Budget	Year-to-Date Actual through 06/30/25 (100% of FY)	Q4 Actual as a % of Amended Budget
Salaries	2,311,645.00	1,828,444.05	79.10%
Employee Benefits/Costs	993,884.00	785,482.36	79.03%
Staff Development	10,500.00	8,214.89	78.24%
Repair/Maint./Utilities	608,250.00	578,914.52	95.18%
Contractual Services	306,174.00	250,580.58	81.84%
Commodities	1,172,408.00	571,627.67	48.76%
Capital Outlay	242,000.00	11,650.00	4.81%
Transfers	1,787,282.00	4,093,657.38	229.04%
Total Expenditures	7,432,143.00	8,128,571.45	109.37%

	FY2023-2024		
	Prior Year Actual Annual Expenditure	Prior YTD Actual through 06/30/24 (100% of FY)	Q4 Actual as a % of Annual Expenditure
	1,903,418.79	1,903,418.79	100.00%
	782,383.97	782,383.97	100.00%
	9,204.53	9,204.53	100.00%
	641,499.73	641,499.73	100.00%
	236,378.30	236,378.30	100.00%
	870,961.00	870,961.00	100.00%
	37,044.96	37,044.96	100.00%
	948,063.17	948,063.17	100.00%
	5,428,954.45	5,428,954.45	100.00%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
(74,974.74)
3,098.39
(989.64)
(62,585.21)
14,202.28
(299,333.33)
(25,394.96)
3,145,594.21
2,699,617.00

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
 SANITARY SEWER REVENUES BY TYPE (FUND 610 ONLY)
 QUARTER ENDING JUNE 30, 2025

	FY2024-2025		
Revenue Type	Amended Budget	Year-to-Date Actual through 06/30/25 (100% of FY)	Q4 Actual as a % of Amended Budget
Interest Earned	87,500.00	175,433.44	200.50%
Collections	7,813,680.00	7,680,250.80	98.29%
Hook Up Fees	0.00	(16,380.03)	0.00%
Misc. Revenues	1,300.00	25,342.89	1949.45%
Sale of Capital Assets	0.00	805.00	
Total Revenues	7,902,480.00	7,865,452.10	99.53%

	FY2023-2024		
Prior Year Actual Annual Revenue	Prior YTD Actual through 06/30/24 (100% of FY)	Q4 Actual as a % of Annual Revenue	
139,025.84	139,025.84	100.00%	
7,426,858.70	7,426,858.70	100.00%	
34,995.24	34,995.24	100.00%	
3,121.59	3,121.59	100.00%	
0.00	0.00		
7,604,001.37	7,604,001.37	100.00%	

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
36,407.60
253,392.10
(51,375.27)
22,221.30
805.00
261,450.73

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
 SANITARY SEWER EXPENSES BY CLASSIFICATION (FUND 610 ONLY)
 QUARTER ENDING JUNE 30, 2025

Expense Classification	FY2024-2025		
	Amended Budget	Year-to-Date Actual through 06/30/25 (100% of FY)	Q4 Actual as a % of Amended Budget
Salaries	1,029,257.00	940,448.73	91.37%
Employee Benefits/Costs	439,014.00	389,076.35	88.63%
Staff Development	7,750.00	2,283.30	29.46%
Repair/Maint./Utilities	69,000.00	82,309.56	119.29%
Contractual Services	4,085,673.00	4,422,044.48	108.23%
Commodities	130,800.00	65,032.01	49.72%
Capital Outlay	275,000.00	0.00	0.00%
Transfers	808,870.00	805,718.19	99.61%
Total Expenses	6,845,364.00	6,706,912.62	97.98%

	FY2023-2024		
	Prior Year Actual Annual Expenditure	Prior YTD Actual through 06/30/24 (100% of FY)	Q4 Actual as a % of Annual Expenditure
	842,331.07	842,331.07	100.00%
	356,653.65	356,653.65	100.00%
	3,877.69	3,877.69	100.00%
	52,143.31	52,143.31	100.00%
	3,601,496.28	3,601,496.28	100.00%
	63,864.49	63,864.49	100.00%
	6,683.65	6,683.65	100.00%
	661,600.25	661,600.25	100.00%
	5,588,650.39	5,588,650.39	100.00%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
98,117.66
32,422.70
(1,594.39)
30,166.25
820,548.20
1,167.52
(6,683.65)
144,117.94
1,118,262.23

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
SOLID WASTE REVENUES BY TYPE (FUND 670 ONLY)
QUARTER ENDING JUNE 30, 2025

Revenue Type	FY2024-2025			FY2023-2024			Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 06/30/25 (100% of FY)	Q4 Actual as a % of Amended Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 06/30/24 (100% of FY)	Q4 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	123,912.73	247.83%	180,640.78	180,640.78	100.00%	(56,728.05)
Collections	3,765,300.00	4,032,999.24	107.11%	3,002,235.41	3,002,235.41	100.00%	1,030,763.83
Special Curbside Collections	32,000.00	38,087.00	119.02%	32,352.95	32,352.95	100.00%	5,734.05
Recycled Material Revenue	14,400.00	14,764.29	102.53%	17,955.74	17,955.74	100.00%	(3,191.45)
Cart Exchanges/Container Sales	0.00	20,410.00	0.00%	5,656.00	5,656.00	100.00%	14,754.00
Garbage Tag Sales	0.00	85,932.50	0.00%	271,435.00	271,435.00	100.00%	(185,502.50)
Misc. Revenues	340.00	15,364.07	4518.84%	365.09	365.09	100.00%	14,998.98
Sale of Capital Assets	0.00	126,100.00	0.00%	12,950.00	12,950.00	100.00%	113,150.00
Total Revenues	3,862,040.00	4,457,569.83	115.42%	3,524,540.97	3,524,540.97	100.00%	933,028.86

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
SOLID WASTE EXPENSES BY CLASSIFICATION (FUND 670 ONLY)
QUARTER ENDING JUNE 30, 2025

Expense Classification	FY2024-2025		
	Amended Budget	Year-to-Date Actual through 06/30/25 (100% of FY)	Q4 Actual as a % of Amended Budget
Salaries	1,114,945.00	1,016,428.31	91.16%
Employee Benefits/Costs	486,494.00	421,935.34	86.73%
Staff Development	7,200.00	4,001.89	55.58%
Repair/Maint./Utilities	138,500.00	140,143.54	101.19%
Contractual Services	1,056,310.00	774,434.54	73.32%
Commodities	162,000.00	142,021.23	87.67%
Capital Outlay	1,860,000.00	1,833,888.71	98.60%
Transfers	1,285,463.00	1,285,457.79	100.00%
Total Expenses	6,110,912.00	5,618,311.35	91.94%

	FY2023-2024		
	Prior Year Actual Annual Expenditure	Prior YTD Actual through 06/30/24 (100% of FY)	Q4 Actual as a % of Annual Expenditure
	987,616.46	987,616.46	100.00%
	435,660.66	435,660.66	100.00%
	2,517.69	2,517.69	100.00%
	165,653.31	165,653.31	100.00%
	694,584.51	694,584.51	100.00%
	129,784.61	129,784.61	100.00%
	11,981.64	11,981.64	100.00%
	495,926.01	495,926.01	100.00%
	2,923,724.89	2,923,724.89	100.00%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
28,811.85
(13,725.32)
1,484.20
(25,509.77)
79,850.03
12,236.62
1,821,907.07
789,531.78
2,694,586.46

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
 URBAN FOREST REVENUES BY TYPE (FUND 720 ONLY)
 QUARTER ENDING JUNE 30, 2025

Revenue Type	FY2024-2025			FY2023-2024			Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
	Amended Budget	Year-to-Date Actual through 06/30/25 (100% of FY)	Q4 Actual as a % of Amended Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 06/30/24 (100% of FY)	Q4 Actual as a % of Annual Revenue	
Use of Money and Property	20,000.00	46,406.69	232.03%	63,133.15	63,133.15	100.00%	(16,726.46)
Intergovernmental	460,000.00	40,152.50	8.73%	0.00	0.00	0.00%	40,152.50
Charges for Services	821,562.00	823,409.22	100.22%	800,471.73	800,471.73	100.00%	22,937.49
Misc. Revenues	14,000.00	15,342.84	109.59%	25,567.25	25,567.25	100.00%	(10,224.41)
Sale of Capital Assets	0.00	21,000.00	0.00%	7,500.00	7,500.00	100.00%	13,500.00
Total Revenues	1,315,562.00	946,311.25	71.93%	896,672.13	896,672.13	100.00%	49,639.12

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
 URBAN FOREST EXPENSES BY CLASSIFICATION (FUND 720 ONLY)
 QUARTER ENDING JUNE 30, 2025

Expense Classification	FY2024-2025		
	Amended Budget	Year-to-Date Actual through 06/30/25 (100% of FY)	Q4 Actual as a % of Amended Budget
Salaries	308,817.00	305,753.82	99.01%
Employee Benefits/Costs	97,108.00	99,609.35	102.58%
Staff Development	9,015.00	6,242.36	69.24%
Repair/Maint./Utilities	8,890.00	7,016.42	78.92%
Contractual Services	128,967.00	130,756.84	101.39%
Commodities	34,685.00	32,811.01	94.60%
Capital Outlay	650,000.00	313,038.33	48.16%
Transfers	321,125.00	189,150.58	58.90%
Total Expenses	1,558,607.00	1,084,378.71	69.57%

	FY2023-2024		
	Prior Year Actual Annual Expenditure	Prior YTD Actual through 06/30/24 (100% of FY)	Q4 Actual as a % of Annual Expenditure
	266,670.50	266,670.50	100.00%
	89,592.07	89,592.07	100.00%
	9,461.46	9,461.46	100.00%
	10,854.23	10,854.23	100.00%
	124,807.79	124,807.79	100.00%
	19,628.52	19,628.52	100.00%
	140,703.04	140,703.04	100.00%
	146,126.00	146,126.00	100.00%
	807,843.61	807,843.61	100.00%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
39,083.32
10,017.28
(3,219.10)
(3,837.81)
5,949.05
13,182.49
172,335.29
43,024.58
276,535.10

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
 STORMWATER MANAGEMENT REVENUES BY TYPE (FUND 740 ONLY)
 QUARTER ENDING JUNE 30, 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 06/30/25 (100% of FY)	Q4 Actual as a % of Amended Budget
0.00	2,375.00	0.00%
40,000.00	88,156.44	220.39%
1,341,360.00	1,343,372.14	100.15%
0.00	687.60	0.00%
0.00	84,520.52	0.00%
1,381,360.00	1,519,111.70	109.97%

FY2023-2024		
Prior Year Actual Annual Revenue	Prior YTD Actual through 06/30/24 (100% of FY)	Q4 Actual as a % of Annual Revenue
2,650.00	2,650.00	100.00%
93,128.46	93,128.46	100.00%
1,212,525.94	1,212,525.94	100.00%
0.00	0.00	0.00%
0.00	0.00	0.00%
1,308,304.40	1,308,304.40	100.00%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
(275.00)
(4,972.02)
130,846.20
687.60
84,520.52
210,807.30

FOURTH QUARTER FINANCIAL REPORT, FISCAL YEAR 2024-2025
STORMWATER MANAGEMENT EXPENSES BY CLASSIFICATION (FUND 740 ONLY)
QUARTER ENDING JUNE 30, 2025

Expense Classification	FY2024-2025		
	Amended Budget	Year-to-Date Actual through 06/30/25 (100% of FY)	Q4 Actual as a % of Amended Budget
Salaries	631,013.00	584,053.81	92.56%
Employee Benefits/Costs	242,494.00	221,968.05	91.54%
Staff Development	13,615.00	7,094.15	52.11%
Repair/Maint./Utilities	0.00	0.00	0.00%
Contractual Services	239,526.00	208,439.07	87.02%
Commodities	30,600.00	10,122.30	0.00%
Capital Outlay	262,350.00	204,267.40	77.86%
Transfers	105,000.00	81,383.00	77.51%
Total Expenses	1,524,598.00	1,317,327.78	86.40%

	FY2023-2024		
	Prior Year Actual Annual Expenditure	Prior YTD Actual through 06/30/24 (100% of FY)	Q4 Actual as a % of Annual Expenditure
	589,281.95	589,281.95	100.00%
	215,087.51	215,087.51	100.00%
	2,764.42	2,764.42	100.00%
	119.46	119.46	100.00%
	76,760.88	76,760.88	100.00%
	12,979.12	12,979.12	100.00%
	159,512.72	159,512.72	100.00%
	75,000.00	75,000.00	100.00%
	1,131,506.06	1,131,506.06	100.00%

Variance FY2023-2024 to FY2024-2025 Increase/ (Decrease)
(5,228.14)
6,880.54
4,329.73
(119.46)
131,678.19
(2,856.82)
44,754.68
6,383.00
185,821.72

FY2025 CAPITAL IMPROVEMENT PROGRAM CITY OF MARION, IOWA STATUS UPDATE - AS OF JUNE 30, 2025								
CIP #	DEPT	Project or Program	FY25 Adopted	FY25 Re-Estimated	FY25 Actual Expenditures	FY25 % Expended Re-Estimated	FY25 % Expended Adopted	Comments
ANN-18-029	Eng	Sanitary Sewer Program - Manhole & Sliplining	400,000	400,000	294,862	74%	74%	In FY 25, this project will pay for sanitary sewer work on the 2024 5th Ave Reconstruction, 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).
ANN-18-030	Eng	Sanitary Sewer Reimbursements	100,000	100,000	0	0%	0%	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	140,000	114,290	82%	82%	2024 Storm Sewer Project is complete. This was a joint project with ANN-25-001 Curb Repair. 2025 Storm Sewer Project was awarded to Valentine Construction on February 20, 2025. Project work is specified to begin no earlier than May 27, 2025 and no later than August 4, 2025 and be completed within 40 workings days. Liquidated Damages in the amount of \$300 per working day will be assessed for each working day in excess of the specified date and time. Work to commence early August
ANN-18-032	Eng	Storm Sewer Reimbursement Program	100,000	100,000	0	0%	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	180,000	1,400	1%	1%	Airport is sold. Payment to IDOT for repayment of grants was made on August 7, 2025.
ANN-18-086	Eng	2024 HMA Program	1,000,000	1,000,000	960,922	96%	96%	Project completed and final payment made on September 19, 2024
ANN-18-086	Eng	2025 HMA Program	0	0	407,529	0%	0%	Contract awarded to LL Pelling on March 6, 2025. Additional work was added on July 17, 2025 as pricing was favorable. Project work is specified to be completed no later than September 26, 2025. Liquidated Damages in the amount of \$300 per calendar day will be assessed for each calendar day in excess of the specified date and time.
ANN-18-103	Parks	2023 ROW Landscaping and Replanting Program	0	0	21,939	0%	0%	Reforestation Plan expenditures carried into FY25.
ANN-18-103	Parks	2024 ROW Landscaping and Replanting Program	50,000	50,000	39,246	78%	78%	Dollars paid to Landscaping Solutions of Iowa LLC for 6th Ave Refresh Project in alignment with the Central Plaza Project.
ANN-18-106	Eng	Sidewalk Ramp Repair Program	175,000	175,000	168,329	96%	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	150,000	0	0%	0%	Program is for developer driven projects. Silver Rock and Ridge have reimbursements due once punch list items are completed. No requests were made in FY 25.
ANN-24-001	Eng	Pavement Management Program	3,000,000	3,000,000	3,393,872	113%	113%	This is several projects that span the construction year and so some will occur before and after July depending on contractors and weather. 2024 Pavement Patching - completed. Work accepted Nov 21, 2024 2024 5th Ave Reconstruction - nearing completion. Expect road from 1st Street to 7th Street to reopen to traffic mid-August. 2025 1st Ave Reconstruction - awarded to Rathje Construction on March 6, 2025. Work on Stage 1 is underway and has milestone completion date of August 15, 2025. Stage 2 has a milestone completion date of August 14, 2026 2025 Pavement Patching Program - awarded to Cedar Falls Construction Co. on April 17, 2025. Project work to begin no later than July 7, 2025 and be completed within 80 working days. Work on 6th Ave has been completed. Crews are continuing construction at other locations.
ANN-24-002	Parks	Park Equipment Replacement Program	150,000	150,000	158,986	106%	106%	The playground for Ascension Park has been installed. Sidewalks and servicing will be installed this fall. Expect a late fall opening.
ANN-24-003	Parks	City Owned Trail and Sidepath Repair Project	50,000	50,000	0	0%	0%	Ownership of this project will shift to Engineering. LOST funding will be re-allocated as part of the budget/CIP process for FY27.
ANN-25-001	Eng	Curb Replacement Program	150,000	150,000	89,978	60%	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. Until this project gets to a larger budget it will likely be combined with other projects to get the most done with the money available.

FY2025 CAPITAL IMPROVEMENT PROGRAM CITY OF MARION, IOWA STATUS UPDATE - AS OF JUNE 30, 2025								
CIP #	DEPT	Project or Program	FY25 Adopted	FY25 Re-Estimated	FY25 Actual Expenditures	FY25 % Expended Re-Estimated	FY25 % Expended Adopted	Comments
ANN-25-002	Eng	Traffic Signal Program	200,000	200,000	24,916	12%	12%	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, which involves replacing the signal cabinet and making other upgrades at the intersection of Highways 151 and 13, has received bids. Task Order 2, the Traffic Signal Master Plan, has been authorized and will be funded using unspent FY 25 dollars along with FY 26 funds.
ANN-25-003	Eng	Bridge Improvement Program	150,000	150,000	13,412	9%	9%	FY 25 funds were used for W 8th Ave bridge repairs. Unused funds from FY25 will be utilized along with FY 26 funds to add to the W 8th Ave bridge repair scope (Rathje awarded contract), FY26 will also include repairs at the Marion Blvd Bridge - design is ongoing.
EQPT-18-075	PS	Fleet Acquisition - Road Use	1,000,000	980,000	849,345	87%	85%	A total of 11 trucks were ordered and delivered. Payments are being finalized.
EQPT-18-076	PS	Fleet Acquisition - Sanitary Sewer	500,000	500,000	0	0%	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	1,737,000	1,736,024	100%	67%	Five automated solid waste trucks and one rear load solid waste truck ordered from Kilburg and delivered. Payments are being finalized.
EQPT-20-009	Fire	Fire Engine 94 Replacement	580,000	580,000	541,055	93%	93%	This project is complete and all POs have been processed.
EQPT-25-001	Fire	Fire Station 2 Generator	130,000	260,000	0	0%	0%	A preconstruction meeting is scheduled for August 7, 2025 to establish the work schedule.
EQPT-25-003	Fire	Emergency Operations Center (EOC) Technology Improvements	100,000	100,000	55,228	55%	55%	This project is complete and under budget.
EQPT-25-004	Library	Library Building Generator	200,000	200,000	315	0%	0%	Contract awarded to Hawkeye Electrical Contractors of Cedar Rapids on January 23, 2025. Expect work to commence upon a Notice to Proceed and be completed by September 30, 2025.
EQPT-25-004	Parks	Ford F-250 - Parks Department General Use #33	75,000	75,000	67,672	90%	90%	F250 received in June 2025.
EQPT-25-004	Parks	Ford F-250 - Parks Department General Use #41	75,000	75,000	47,545	63%	63%	Dodge 1500 received in June 2025.
EQPT-25-004	Fire	Plymovent Exhaust Extraction Systems	125,000	125,000	33,850	27%	27%	This project has been completed and was under budget.
FACS-17-069	PS	Building Construction-Public Services Building	4,400,000	4,400,000	5,006,500	114%	114%	The ribbon cutting has been completed and we have moved into the facility. All but two contracts have been completed. (Dans Overhead Door, Brecke) Site work including landscaping still needs to be completed.
FACS-18-008	CMO	City Facilities Building Space & Security	73,000	73,000	58,352	80%	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.
FACS-18-043	Library	Mobile Library	0	0	168,882	0%	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	1,640,000	1,371,424	84%	115%	This project remains on target for total project completion in FY26 and tentatively under budget.
FACS-24-001	PS	Study - Transportation Fueling Facility	50,000	50,000	0	0%	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	450,000	193,026	43%	43%	Greenhouse Plan was presented and adopted in May 2025; Planning is completed; project will be re-evaluated in the CIP process.
FACS-25-002	Library	Library building windows bird safety improvements	51,000	51,000	0	0%	0%	PO for this project was approved by the Library Board of Trustees at their July 2025 meeting and work will be likely be completed by the end of September 2025.

FY2025 CAPITAL IMPROVEMENT PROGRAM CITY OF MARION, IOWA STATUS UPDATE - AS OF JUNE 30, 2025								
CIP #	DEPT	Project or Program	FY25 Adopted	FY25 Re-Estimated	FY25 Actual Expenditures	FY25 % Expended Re-Estimated	FY25 % Expended Adopted	Comments
FACS-25-003	Library	Art fund for procurement and maintenance of library art holdings	180,000	25,000	0	0%	0%	The Library ad-hoc art subcommittee continues to 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 June 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 an upcoming Library Board of Trustees meeting.
GOV-17-069	IT	New Technology - Surveillance Systems	75,000	26,000	26,465	102%	35%	Project is on hold while IT focuses on the City Hall Renovation Project. Tentatively planning to pick back up in Fall 2025.
GOV-18-016	Comm Dev	Plan Update - City Comprehensive Plan	91,000	91,000	91,700	101%	101%	City Council adopted the Marion 2045: A Plan to Reach New Heights comprehensive plan at their March 20, 2025 meeting. Final payment made May 8, 2025.
GOV-20-008	Police	Public Safety Record Management System	0	0	-2,047	0%	0%	Project is complete. A small credit/refund was applied in FY25.
GOV-24-001	Comm Dev	Community Development Software	200,000	130,000	126,550	97%	63%	Project is complete.
REC-18-039	Eng	Design & Construction- Central Plaza & Depot Uptown Development	4,600,000	7,355,000	6,464,686	88%	141%	Project is substantially complete. Punchlist items will extend into FY26. Closeout will occur after completion of first Ice build in the winter.
REC-18-040	Parks	Park Development - Dostal	320,000	37,000	34,618	94%	11%	Parks Master plan for the park is completed.. RDG presented master plan and Adopted July 2025.
REC-18-044	Parks	Parkland Improvements-Lowe Park West End	0	50,000	59,949	120%	0%	Project is complete.
REC-18-046	Parks	Prairie Hill Park Development	0	20,000	19,270	96%	0%	Ribbon Cutting took place on September 30. Project is complete.
REC-18-048	Parks	Park Improvement Replacement-Hanna Park Pavilion	0	10,000	10,766	108%	0%	Project is complete.
REC-18-053	CMO	Streetscape Construction-Uptown Artway-Phase II	0	38,000	18,129	48%	0%	Purchase orders with the different utilities approved on August 7 for the alley undergrounding project. Expect work to occur in FY 26
REC-18-054	Parks	Creekside Pride - Study and Improvements - Site 1	0	250,000	0	0%	0%	Public Works/Engineering has started design work
REC-20-004	Parks	Outdoor Aquatic Center Land Acquisition	1,000,000	0	9,610	0%	1%	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	430,000	429,653	100%	215%	The project is substantially complete in November 2024. The outstanding items are informational signage and park sign. Ribbon cutting is scheduled for late September 2025.
REC-24-002	Parks	Land Acquisition - Lucore Road Property	120,000	120,000	120,000	100%	100%	The land has been deeded to water and the city. The final payment of \$120K was made in July 2025. Acquisition is complete.
REC-25-001	Parks	Cemetery Crypt Wall Repair	70,000	70,000	37,108	53%	53%	Rathje is under contract to complete this year. Project is ongoing with substantial completion expected October 2025.
REC-25-002	Parks	Wayfinding: Park Entry Signs	75,000	0	0	0%	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	56,000	34,618	62%	41%	Parks Master plan for the park is completed.. RDG presented master plan July 2025.
REC-25-003	Parks	Park Development - Willow Park	0	37,000	34,618	94%	0%	Parks Master plan for the park is completed.. RDG presented master plan July 2025.
REC-25-005	Parks	Aquatic Center Project	0	800,000	339,086	42%	0%	The Community Survey has been completed, along with the 60% construction plans and pricing. A recommendation for the referendum scope will be finalized
STORM-24-001	Eng	Storm Sewer Master Plan	100,000	100,000	128,156	128%	128%	HDR contract was approved in September. Work is ongoing on the plan.
STORM-25-001	Parks	Grand Avenue Basin Improvements	70,000	70,000	46,383	66%	66%	Alliant energy will be installing a new transformer the first two weeks in September with Esco following up with electrical install for an aeration system. Native plantings will be planted along the steeper shorelines with all work being completed at the end of September which will complete this project.
SWR-17-026	Eng	Sanitary Sewer Construction-Indian Creek Trunk Segment 7	9,200,000	3,759,000	3,143,507	84%	34%	Project is substantially complete, but minor items remain. Marion pays for 32.9% of the project but cash flows it, receiving reimbursements from other jurisdictions quarterly
SWR-17-026	Eng	Sanitary Sewer Construction-Indian Creek Trunk Segment 11	6,000,000	5,500,000	4,587,205	83%	76%	Project began in Sept of 2024 and is 97% completed. Minor punch list and seeding items remain. This is a joint project with other jurisdictions. Marion pays for 4.44% but cash flows it, billing the other jurisdictions quarterly.

FY2025 CAPITAL IMPROVEMENT PROGRAM CITY OF MARION, IOWA STATUS UPDATE - AS OF JUNE 30, 2025								
CIP #	DEPT	Project or Program	FY25 Adopted	FY25 Re-Estimated	FY25 Actual Expenditures	FY25 % Expended Re-Estimated	FY25 % Expended Adopted	Comments
SWR-20-001-4	Eng	Sanitary Trunk Sewer - Project 4 & 5	3,510,000	1,000,000	195,898	20%	6%	Awarded to Boomerang Corp on November 21, 2024. Work shall commence no later than March 31, 2025, and be completed within 175 working days. Boomerang is continuing work on manhole and water main loop.
SWR-20-001-7	Eng	Sanitary Trunk Sewer - Project 7	200,000	400,000	290,232	73%	145%	Project began and is 99% completed, payments will extend into FY 26.
SWR-20-001-9	Eng	Sanitary Trunk Sewer - Project 9	600,000	0	0	0%	0%	This project has begun design. The funding source has changed as the ARPA money has been allocated to other projects based on deadlines for the funding to be used. Once the project is fully designed a project will come forward for City Council consideration.
SWR-24-001	Eng	Indian & Dry Run Creek Trunk Sani Sewer Capacity Improv Update	31,000	151,000	0	0%	0%	Agreement with HDR Engineering approved on July 17, 2025. Work is expected to be completed this winter.
TRANS-17-107	Comm Dev	Communitywide Wayfinding & Gateway Bridge Art	0	232,000	131,002	56%	0%	Council received/filed the Community-wide Wayfinding Plan on May 8, 2025. A working group to include Parks & Recreation, Public Works, Engineering, Community Development and Communications will meet in September to discuss next steps and a plan that aligns with the recommendations and available funding. Collaboration with the Uptown Parking Committee will also occur.
TRANS-18-092	Eng	Road Construction-Alburnett Road Extension & Bridge	7,000,000	250,000	204,539	82%	3%	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	2,395,000	2,025,938	85%	145%	Project is substantially complete. Waiting for the 2 year tree warranty to be completed to close out.
TRANS-20-002	Eng	Intersection - East Post & 100 Traffic Signal and Turn Lane	1,700,000	1,700,000	1,584,648	93%	93%	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. Waiting on grass growth to close out.
TRANS-23-001	Eng	Road Reconstruction-7th Ave- 12th St to 22nd St-Central Corridor	406,000	406,000	140,877	35%	35%	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	1,160,000	0	0%	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	0%	0%	CMPO funding project \$315K of project, \$79K is City's portion. Locations beginning finalized at CMPO then get NEPA review can begin. No expenses in FY 25.
TRANS-25-002	Eng	Irish Drive Traffic Activation	200,000	200,000	89,271	45%	45%	Project is complete and was accepted by City Council on June 19, 2025. Final payment of \$4,061 paid on July 25, 2025.
TRL-17-055	Comm Dev	Trail Construction - CeMar Trail	3,166,000	1,750,000	65,423	4%	2%	Project was let through DOT in June and contract with Peterson Contractors, Inc. approved by City Council on July 15, 2025. Late Start Date of 06/01/2026 with 95 Work Days.
TRL-18-110	Comm Dev	10th Ave Sidepaths	0	0	257	0%	0%	Project is complete. FY 25 expense was a reconciliation payment to IDOT at closeout.
TRL-24-001	Eng	Lucore Road Pedestrian Bridge & Sidepath	1,200,000	87,000	76,833	88%	6%	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	101,000	0	0%	0%	Once sidewalk gaps are identified and prioritized the next round of funding will be put together for Council consideration.
Totals			63,672,000	46,097,000	36,383,844	79%	57%	