MARSHALLTOWN
IOWA

Joel Greer, Mayor
Carol Webb, City Administrator
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Marshalltown, IA 50158
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TO: Mayor and City Council
FROM: Diana Steiner, Finance Director
DATE: March 14, 2025
RE: February 2025 Monthly Financial Statements

Strategic Plan Objective: N/A

Recommendation: Staff recommends approving the February 2025 monthly financial statements.

Budget Impact: N/A

Description/Background: The Finance Department has prepared and reconciled the February 2025 financial statements for your review. The budgeted amounts shown are based on the FY25 budget approved in April 2024.

The attached reports include the following:

- Fund Balance Report, which includes the beginning balance at 6/30/24, the year-to-date revenues and expenses for 8 months and the ending fund cash balance at 2/28/25.
- Cash & Investments Report, which includes current balances and interest rates for all city investments.
- Monthly Budget Report, which reflects monthly and year-to-date revenues and expenses by each fund and then in summary. If the YTD Activity amount is less than the YTD Budget amount, it will show as unfavorable for revenues and favorable for expenses.

Items of interest this month:

- $38,334 in donations were received into 140 for the Linn Creek Trail District project
- $96,332 was spent in 364 for the E. Main to Center and 3rd Ave to Center street project
- $385,530.60 was spent in 615 for the WPCP Headworks & Digester project
- $370,638.20 was received in Fund 615 for the IFA SRF Headworks project.

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FUND BALANCE REPORT
AS OF 2/28/25

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
001 - GENERAL FUND	$ 3,687,037.61	$ 10,510,751.50	$ 12,465,741.03	$ 1,732,048.08
010 - CASH FLOW RESERVE FUND	$ 3,177,063.33	$ 105,290.16	$ -	$ 3,282,353.49
011 - INSURANCE DEDUCTIBLE RESERVE FUND	$ 150,915.42	$ 107,508.23	$ -	$ 258,423.65
030 - CAPITAL RESERVE	$ -	$ 521,256.09	$ 521,256.09	$ -
031 - CAPITAL RSRV-BLDG MAINT	$ 245,379.23	$ 8,132.05	$ -	$ 253,511.28
032 - CIP LARGE VEHICLE/EQUIPMENT	$ 121,216.00	$ -	$ -	$ 121,216.00
110 - ROAD USE TAX	$ 9,861,740.78	$ 3,245,178.04	$ 1,678,100.42	$ 11,428,818.40
111 - ROAD USE TAX INSURANCE RESERVE	$ 50,305.14	$ 26,990.52	$ -	$ 77,295.66
112 - EMPLOYEE BENEFITS FUND	$ 3,290,079.09	$ 1,815,468.58	$ 1,634,956.49	$ 3,470,591.18
117 - POLICE/FIRE RETIREMENT	$ 520,899.23	$ 743,178.26	$ 609,381.25	$ 654,696.24
119 - EMERGENCY FUND	$ -	$ 1,906.87	$ 1,903.04	$ 3.83
121 - LOCAL OPTION SALES TAX	$ 5,529,671.37	$ 3,112,056.58	$ 2,027,004.89	$ 6,614,723.06
125 - TAX INCREMENT FINANCING	$ 613,314.23	$ 977,276.75	$ 576,886.46	$ 1,013,704.52
130 - CITY TORT LIABILITY	$ 46,803.48	$ 71,038.24	$ 45,495.38	$ 72,346.34
132 - GRANTS-STATE/LOCAL AGENCIES	$ (34,428.79)	$ 440,467.40	$ 640,827.77	$ (234,789.16)
133 - UNDESIGNATED FEDERAL GRANTS	$ (204,480.70)	$ 1,147,848.24	$ 1,002,537.91	$ (59,170.37)
140 - PARK & REC DONATION FUND	$ 248,283.06	$ 284,203.30	$ 69,653.29	$ 462,833.07
141 - MTOWN TENNIS ASSOC	$ 3,021.12	$ 100.11	$ -	$ 3,121.23
142 - SOFTBALL ASSOCIATION FUND	$ 35.77	$ 24,014.30	$ 25,455.89	$ (1,405.82)
144 - LIVE HEALTHY IOWA	$ 9,788.02	$ 324.38	$ -	$ 10,112.40
145 - TORNADO GENERAL	$ 287,863.02	$ -	$ 247,863.02	$ 40,000.00
149 - FEMA - WINDS	$ 346,964.14	$ -	$ 22.76	$ 346,941.38
150 - LOCAL PD GRANTS	$ (7,716.13)	$ 41,103.56	$ 41,932.88	$ (8,545.45)
151 - DEPT OF JUSTICE GRANTS	$ (744.48)	$ 3,482.46	$ 14,907.82	$ (12,169.84)
152 - POLICE UNDESIGNATED GRANTS	$ (11,402.99)	$ 72,907.50	$ 73,029.42	$ (11,524.91)
153 - POLICE DEPT DONATION FUND	$ 90,440.95	$ 7,644.56	$ 9,609.59	$ 88,475.92
154 - AUTOMATED TRAFFIC ENFORCEMENT	$ -	$ 195,612.50	$ 102,711.65	$ 92,900.85
156 - FIRE DEPT DONATION FUND	$ 55,438.04	$ 5,704.35	$ 10,675.59	$ 50,466.80
160 - ECONOMIC DEVELOPMENT GIFT	$ 57,456.74	$ 1,904.17	$ -	$ 59,360.91
161 - SURETY DEPOSITS/SUBDIVIDER	$ 11,986.98	$ 397.28	$ -	$ 12,384.26
170 - LIBRARY DONATION FUND	$ 146,326.59	$ 25,088.43	$ 13,919.05	$ 157,495.97
177 - SEIZED ASSETS (POLICE)	$ 17,508.42	$ 341.81	$ 2,846.65	$ 15,003.58
181 - #7 HUD LEAD GRANT	$ (52,528.34)	$ 393,363.54	$ 435,997.69	$ (95,162.49)
184 - VOUCHERS - 002, 003	$ 321,431.84	$ 1,057,834.82	$ 1,042,525.96	$ 336,740.70
189 - #6 HUD LEAD GRANT/NOW STATE FUNDS ONLY	$ 157,746.74	$ 5,228.30	$ -	$ 162,975.04
200 - GO BONDS DEBT FUND	$ 379,824.34	$ 2,915,121.11	$ 991,795.30	$ 2,303,150.15
300 - CIP COLLECTION FUND	$ 580,509.96	$ 421,534.12	$ 521,215.02	$ 480,829.06
311 - RISE STREET GRANTS	$ (258,823.17)	$ 319,534.62	$ 63,831.35	$ (3,119.90)
312 - AIRPORT PROJECT FUND	$ (29,787.04)	$ 2.08	$ 8,161.16	$ (37,946.12)
320 - SPECIAL ASSESSMENT PROJECTS	$ (14,510.95)	$ -	$ -	$ (14,510.95)
340 - BIKE PATH PROJECT FUND	$ (2,293.20)	$ -	$ 8,132.67	$ (10,425.87)
341 - TREES FOREVER PROJECT	$ 22,443.93	$ 6,720.26	$ 13,459.47	$ 15,704.72
350 - GO BONDS CAPITAL PROJECTS	$ 9,765.35	$ 323.64	$ -	$ 10,088.99
355 - Dangerous & Dilapidated (included GO bonds)	$ 220,601.23	$ 16,290.06	$ 19,226.83	$ 217,664.46
363 - 2021 GO BONDS	$ 7,082,438.67	$ 573,687.57	$ 3,011,024.61	$ 4,645,101.63
364 - 2022 GO BONDS	$ 10,153,234.52	$ 475,376.65	$ 1,536,838.16	$ 9,091,773.01
365 - 2023 GO BONDS	$ 9,999,880.79	$ 357,447.05	$ 17,500.00	$ 10,339,827.84
389 - AMERICAN RESCUE PLAN	$ 469,691.54	$ -	$ 158,428.48	$ 311,263.06
395 - ECONOMIC DEVELOPMENT PROJECT FUND	$ (91,760.00)	$ 97,265.60	$ -	$ 5,505.60
610 - WATER POLLUTION CONTROL	$ -	$ 3,003,728.16	$ 3,003,728.16	$ -
611 - WPCP REVENUE	$ 24,677,050.67	$ 6,784,495.47	$ 3,701,040.82	$ 27,760,505.32
614 - WPCP CAPITAL IMPROVEMENT RSRV	$ 1,171,478.19	$ 38,823.63	$ -	$ 1,210,301.82
615 - WPCP PLANT & IMPROVEMENTS	$ -	$ 3,680,954.18	$ 3,752,498.33	$ (71,544.15)
616 - SANITARY SEWER REHAB PROJECT	$ (0.03)	$ 101,942.77	$ 245,251.72	$ (143,308.98)
617 - SANITARY SEWER NEW CONSTRUCTN	$ 181,375.85	$ 8,930.00	$ -	$ 190,305.85
618 - WPCP INSURANCE RESERVE (WAS TORNADO)	$ 100,610.28	$ 104,627.73	$ -	$ 205,238.01
690 - TRANSIT OPERATING	$ 1,205,433.62	$ 580,198.91	$ 620,840.93	$ 1,164,791.60
691 - TRANSIT INSURANCE RESERVE	$ 25,152.57	$ 833.57	$ -	$ 25,986.14
740 - STORM SEWER UTILITY	$ 2,624,054.45	$ 1,095,055.63	$ 639,451.21	$ 3,079,658.87
750 - COMPOSTING FACILITY	$ 241,394.12	$ 58,273.50	$ 102,863.13	$ 196,804.49
760 - P&R CONCESSIONS ENTERPRISE	$ 1,457.86	$ 33,208.44	$ 44,577.56	$ (9,911.26)
881 - OCCUPATIONAL INSURANCE ESCROW	$ 201,247.45	$ 121,425.78	$ 18,414.52	$ 304,258.71
884 - GROUP HEALTH INSURANCE ESCROW	$ 65,001.64	$ 2,677,570.02	$ 2,075,687.26	$ 666,884.40
886 - WORKMAN'S COMP DEDUCTIBLE FUND	$ 36,391.55	$ 1,201.05	$ 385.04	$ 37,207.56
913 - 911 COMMISION	$ (126,387.00)	$ 1,093,220.36	$ 1,107,390.62	$ (140,557.26)
	$ 87,662,892.10	$ 49,521,394.84	$ 44,956,984.34	$ 92,227,302.60

MARSHALLTOWN
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CASH AND INVESTMENTS
AS OF 2/28/25

Account	Name	Ending Balance	Interest Rate
BalObject: 0110 - P&R Deposits			
999.0110.100	First Interstate Bank P&R Deposits	63,533.84	3.30
	Total BalObject: 0110 - P&R Deposits :	**63,533.84**	
BalObject: 0111 - Operating			
999.0111.100	First Interstate Bank Operating	1,248,395.00	3.30
	Total BalObject: 0111 - Operating:	**1,248,395.00**	
BalObject: 0113 - Payroll			
999.0113.100	First Interstate Bank Payroll	425,000.00	3.30
	Total BalObject: 0113 - Payroll:	**425,000.00**	
BalObject: 0115 - HUD Admin			
999.0115.100	First Interstate Bank HUD Admin	357,456.81	3.30
	Total BalObject: 0115 - HUD Admin:	**357,456.81**	
BalObject: 0116 - HUD HAP			
999.0116.100	First Interstate Bank HUD HAP	9,872.80	3.30
	Total BalObject: 0116 - HUD HAP:	**9,872.80**	
BalObject: 0117 - Police			
999.0117.100	First Interstate Bank Police	15,258.58	3.30
	Total BalObject: 0117 - Police:	**15,258.58**	
BalObject: 0117 - ACH			
999.0118.100	First Interstate Bank ACH	1,000.00	3.29
	Total BalObject: 0118 -ACH	**1,000.00**	
BalObject: 0120 - PETTY CASH			
001.0120.000	PETTY CASH - RECORDS	100.00	0.00
144.0120.000	PETTY CASH-TRACK MEET	-	0.00
750.0120.000	PETTY CASH	-	0.00
760.0120.000	PETTY CASH	-	0.00
	Total BalObject: 0120 - PETTY CASH:	**100.00**	
BalObject: 0122 - PETTY CASH-CITY CLERK			
001.0122.000	PETTY CASH-CITY CLERK	200.00	0.00
	Total BalObject: 0122 - PETTY CASH-CITY CLERK:	**200.00**	
Page 1:2			
BalObject: 0123 - PETTY CASH-LIBRARY			
001.0123.000	PETTY CASH-LIBRARY	100.00	0.00
	Total BalObject: 0123 - PETTY CASH-LIBRARY:	**100.00**	

Account	Name	Ending Balance	Interest Rate
BalObject: 0124 - PETTY CASH-LIBRARY			
001.0125.000	PETTY CASH-LIBRARY	200.00	0.00
	Total BalObject: 0124 - PETTY CASH-LIBRARY:	**200.00**	
BalObject: 0125 - PETTY CASH-PARK			
001.0125.000	PETTY CASH-PARK	225.00	0.00
	Total BalObject: 0125 - PETTY CASH-PARK:	**225.00**	
BalObject: 0130 - CASH HELD BY INSUR ADMIN			
885.0130.000	CASH HELD BY INSUR ADMI	1.00	0.00
	Total BalObject: 0130 - CASH HELD BY INSUR ADM	**1.00**	
BalObject: 0215 - IPAIT MONEY MARKET			
999.0215.000	IPAIT MONEY MARKET	40,185,708.90	4.14
	Total BalObject: 0215 - IPAIT MONEY MARKET:	**40,185,708.90**	
BalObject: 0216 - FIRST INTERSTATE BANK MM			
999.0216.000	First Interstate Bank MM	2,773,974.92	3.30
	Total BalObject: 0216 - FIRST INTERSTATE BANK M	**2,773,974.92**	
BalObject: 0240 - MIDWEST ONE CD (91-365 DAYS)			
364.0240.000	MIDWEST ONE CD	-	
999.0240.000	MIDWEST ONE CD	-	0.00
	Total BalObject: 0240 - MIDWEST ONE CD	**-**	
BalObject: 0243 - GNB INV			
365.0243.000	GNB CD	-	
999.0243.000	GNB CD	12,000,000.00	4.12-4.45
	Total BalObject: 0243 - GNB INV	**12,000,000.00**	
BalObject: 0246 - PINNACLE INV			
365.0246.000	PINNACLE CD	-	
999.0246.000	PINNACLE CD	31,106,871.24	4.40-5.30
	Total BalObject: 0246 - PINNACLE CD	**31,106,871.24**	
BalObject: 0248 - Alerus Financial			
999.0248.000	Alerus CD	1,000,000.00	4.26
	Total BalObject: 0248 - ALERUS CD	**1,000,000.00**	
BalObject: 0249 - United Bank & Trust			
999.0249.000	UB&T CD	1,000,000.00	4.75
	Total BalObject: 0265 - UB&T CD	**1,000,000.00**	
BalObject: 0265 - IPAIT CD			
999.0265.000	IPAIT CD	2,000,000.00	4.74
	Total BalObject: 0265 - IPAIT CD	**2,000,000.00**	
BalObject: 0273 - IPAIT GOV SEC			
999.0273.000	IPAIT GOV INV	-	4.81
	Total BalObject: 0273 - IPAIT GOV SEC	**-**	
BalObject: 0999 - POOLED CASH			
999.0999.000	POOLED CASH - prepaid work comp and outstanding AP	39,404.51	0.00
	Total BalObject: 0999 - POOLED CASH:	**39,404.51**	
Page 2:2	**TOTAL**	**92,227,302.60**	

Monthly Budget Report - Marshalltown

City of Marshalltown, IA

Group Summary

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Account Typ...	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 001 - GENERAL FUND					
Revenue	379,124.37	13,834,729.36	10,510,751.50	-3,323,977.86	20,752,147.00
Expense	1,337,404.28	13,830,271.76	12,465,741.03	1,364,530.73	20,752,147.00
Total Fund: 001 - GENERAL FUND:	**-958,279.91**	**4,457.60**	**-1,954,989.53**	**-1,959,447.13**	**0.00**
Fund: 010 - CASH FLOW RESERVE FUND					
Revenue	17,471.38	226,034.00	105,290.16	-120,743.84	339,051.00
Total Fund: 010 - CASH FLOW RESERVE FUND:	**17,471.38**	**226,034.00**	**105,290.16**	**-120,743.84**	**339,051.00**
Fund: 011 - INSURANCE DEDUCTIBLE RESERVE FUND					
Revenue	1,375.54	0.00	107,508.23	107,508.23	0.00
Total Fund: 011 - INSURANCE DEDUCTIBLE RESERVE FUND:	**1,375.54**	**0.00**	**107,508.23**	**107,508.23**	**0.00**
Fund: 030 - CAPITAL RESERVE					
Revenue	16,572.72	482,733.28	521,256.09	38,522.81	724,100.00
Expense	16,572.72	482,646.48	521,256.09	-38,609.61	724,100.00
Total Fund: 030 - CAPITAL RESERVE:	**0.00**	**86.80**	**0.00**	**-86.80**	**0.00**
Fund: 031 - CAPITAL RSRV-BLDG MAINT					
Revenue	1,349.39	1,333.28	8,132.05	6,798.77	2,000.00
Expense	0.00	31,111.20	0.00	31,111.20	46,667.00
Total Fund: 031 - CAPITAL RSRV-BLDG MAINT:	**1,349.39**	**-29,777.92**	**8,132.05**	**37,909.97**	**-44,667.00**
Fund: 032 - CIP LARGE VEHICLE/EQUIPMENT					
Revenue	0.00	67,995.28	0.00	-67,995.28	101,993.00
Total Fund: 032 - CIP LARGE VEHICLE/EQUIPMENT:	**0.00**	**67,995.28**	**0.00**	**-67,995.28**	**101,993.00**
Fund: 110 - ROAD USE TAX					
Revenue	339,238.55	2,584,285.84	3,245,178.04	660,892.20	3,876,429.00
Expense	60,297.70	2,301,305.28	1,678,100.42	623,204.86	3,451,963.00
Total Fund: 110 - ROAD USE TAX:	**278,940.85**	**282,980.56**	**1,567,077.62**	**1,284,097.06**	**424,466.00**
Fund: 111 - ROAD USE TAX INSURANCE RESERVE					
Revenue	411.43	0.00	26,990.52	26,990.52	0.00
Total Fund: 111 - ROAD USE TAX INSURANCE RESERVE:	**411.43**	**0.00**	**26,990.52**	**26,990.52**	**0.00**
Fund: 112 - EMPLOYEE BENEFITS FUND					
Revenue	72,141.10	1,940,061.92	1,815,468.58	-124,593.34	2,910,093.00
Expense	0.00	2,423,987.28	1,634,956.49	789,030.79	3,635,981.00
Total Fund: 112 - EMPLOYEE BENEFITS FUND:	**72,141.10**	**-483,925.36**	**180,512.09**	**664,437.45**	**-725,888.00**

Account Typ…	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 117 - POLICE/FIRE RETIREMENT					
Revenue	26,257.72	913,729.76	743,178.26	-170,551.50	1,370,595.00
Expense	0.00	866,934.00	609,381.25	257,552.75	1,300,401.00
Total Fund: 117 - POLICE/FIRE RETIREMENT:	**26,257.72**	**46,795.76**	**133,797.01**	**87,001.25**	**70,194.00**
Fund: 119 - EMERGENCY FUND					
Revenue	1.79	0.00	1,906.87	1,906.87	0.00
Expense	0.00	0.00	1,903.04	-1,903.04	0.00
Total Fund: 119 - EMERGENCY FUND:	**1.79**	**0.00**	**3.83**	**3.83**	**0.00**
Fund: 121 - LOCAL OPTION SALES TAX					
Revenue	303,058.40	2,738,666.64	3,112,056.58	373,389.94	4,108,000.00
Expense	0.00	3,791,704.48	2,027,004.89	1,764,699.59	5,687,559.00
Total Fund: 121 - LOCAL OPTION SALES TAX:	**303,058.40**	**-1,053,037.84**	**1,085,051.69**	**2,138,089.53**	**-1,579,559.00**
Fund: 125 - TAX INCREMENT FINANCING					
Revenue	100,708.11	1,000,708.56	977,276.75	-23,431.81	1,501,063.00
Expense	0.00	1,032,754.64	576,886.46	455,868.18	1,549,132.00
Total Fund: 125 - TAX INCREMENT FINANCING:	**100,708.11**	**-32,046.08**	**400,390.29**	**432,436.37**	**-48,069.00**
Fund: 126 - TIF-LMI					
Revenue	0.00	6,293.92	0.00	-6,293.92	9,441.00
Total Fund: 126 - TIF-LMI:	**0.00**	**6,293.92**	**0.00**	**-6,293.92**	**9,441.00**
Fund: 130 - CITY TORT LIABILITY					
Revenue	6,403.76	27,333.28	71,038.24	43,704.96	41,000.00
Expense	0.00	26,666.64	45,495.38	-18,828.74	40,000.00
Total Fund: 130 - CITY TORT LIABILITY:	**6,403.76**	**666.64**	**25,542.86**	**24,876.22**	**1,000.00**
Fund: 132 - GRANTS-STATE/LOCAL AGENCIES					
Revenue	0.00	1,821,375.76	440,467.40	-1,380,908.36	2,732,391.79
Expense	0.00	1,525,516.16	640,827.77	884,688.39	2,288,274.40
Total Fund: 132 - GRANTS-STATE/LOCAL AGENCIES:	**0.00**	**295,859.60**	**-200,360.37**	**-496,219.97**	**444,117.39**
Fund: 133 - UNDESIGNATED FEDERAL GRANTS					
Revenue	78,989.12	666,666.64	1,147,848.24	481,181.60	1,000,000.00
Expense	21,401.89	660,999.84	1,002,537.91	-341,538.07	991,500.00
Total Fund: 133 - UNDESIGNATED FEDERAL GRANTS:	**57,587.23**	**5,666.80**	**145,310.33**	**139,643.53**	**8,500.00**
Fund: 140 - PARK & REC DONATION FUND					
Revenue	41,427.58	34,666.56	284,203.30	249,536.74	52,000.00
Expense	1,080.68	36,599.84	69,653.29	-33,053.45	54,900.00
Total Fund: 140 - PARK & REC DONATION FUND:	**40,346.90**	**-1,933.28**	**214,550.01**	**216,483.29**	**-2,900.00**
Fund: 141 - MTOWN TENNIS ASSOC					
Revenue	16.61	13.28	100.11	86.83	20.00
Total Fund: 141 - MTOWN TENNIS ASSOC:	**16.61**	**13.28**	**100.11**	**86.83**	**20.00**

Account Typ…	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 142 - SOFTBALL ASSOCIATION FUND					
Revenue	0.00	20,504.00	24,014.30	3,510.30	30,756.00
Expense	25.94	20,484.88	25,455.89	-4,971.01	30,756.00
Total Fund: 142 - SOFTBALL ASSOCIATION FUND:	**-25.94**	**19.12**	**-1,441.59**	**-1,460.71**	**0.00**
Fund: 144 - LIVE HEALTHY IOWA					
Revenue	53.83	5,030.64	324.38	-4,706.26	7,546.00
Expense	0.00	5,030.16	0.00	5,030.16	7,546.00
Total Fund: 144 - LIVE HEALTHY IOWA :	**53.83**	**0.48**	**324.38**	**323.90**	**0.00**
Fund: 145 - TORNADO GENERAL					
Expense	0.00	87,909.28	247,863.02	-159,953.74	131,864.00
Total Fund: 145 - TORNADO GENERAL:	**0.00**	**87,909.28**	**247,863.02**	**-159,953.74**	**131,864.00**
Fund: 149 - FEMA - WINDS					
Expense	22.76	0.00	22.76	-22.76	0.00
Total Fund: 149 - FEMA - WINDS:	**22.76**	**0.00**	**22.76**	**-22.76**	**0.00**
Fund: 150 - LOCAL PD GRANTS					
Revenue	7,016.35	39,984.00	41,103.56	1,119.56	60,000.00
Expense	4,817.49	39,984.00	41,932.88	-1,948.88	60,000.00
Total Fund: 150 - LOCAL PD GRANTS:	**2,198.86**	**0.00**	**-829.32**	**-829.32**	**0.00**
Fund: 151 - DEPT OF JUSTICE GRANTS					
Revenue	0.00	13,862.32	3,482.46	-10,379.86	20,800.00
Expense	4,055.31	13,864.40	14,907.82	-1,043.42	20,800.00
Total Fund: 151 - DEPT OF JUSTICE GRANTS:	**-4,055.31**	**-2.08**	**-11,425.36**	**-11,423.28**	**0.00**
Fund: 152 - POLICE UNDESIGNATED GRANTS					
Revenue	1,675.70	62,004.64	72,907.50	10,902.86	93,007.00
Expense	7,554.25	61,981.92	73,029.42	-11,047.50	93,007.00
Total Fund: 152 - POLICE UNDESIGNATED GRANTS:	**-5,878.55**	**22.72**	**-121.92**	**-144.64**	**0.00**
Fund: 153 - POLICE DEPT DONATION FUND					
Revenue	470.94	2,133.28	7,644.56	5,511.28	3,200.00
Expense	1,066.49	20,559.68	9,609.59	10,950.09	30,850.00
Total Fund: 153 - POLICE DEPT DONATION FUND:	**-595.55**	**-18,426.40**	**-1,965.03**	**16,461.37**	**-27,650.00**
Fund: 154 - AUTOMATED TRAFFIC ENFORCEMENT					
Revenue	17,244.49	0.00	195,612.50	195,612.50	0.00
Expense	9,415.00	0.00	102,711.65	-102,711.65	0.00
Total Fund: 154 - AUTOMATED TRAFFIC ENFORCEMENT:	**7,829.49**	**0.00**	**92,900.85**	**92,900.85**	**0.00**
Fund: 156 - FIRE DEPT DONATION FUND					
Revenue	568.63	1,999.92	5,704.35	3,704.43	3,000.00
Expense	0.00	21,333.28	10,675.59	10,657.69	32,000.00
Total Fund: 156 - FIRE DEPT DONATION FUND:	**568.63**	**-19,333.36**	**-4,971.24**	**14,362.12**	**-29,000.00**

Account Typ...	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 160 - ECONOMIC DEVELOPMENT GIFT					
Revenue	315.97	666.64	1,904.17	1,237.53	1,000.00
Total Fund: 160 - ECONOMIC DEVELOPMENT GIFT:	**315.97**	**666.64**	**1,904.17**	**1,237.53**	**1,000.00**
Fund: 161 - SURETY DEPOSITS/SUBDIVIDER					
Revenue	65.92	123.28	397.28	274.00	185.00
Total Fund: 161 - SURETY DEPOSITS/SUBDIVIDER:	**65.92**	**123.28**	**397.28**	**274.00**	**185.00**
Fund: 170 - LIBRARY DONATION FUND					
Revenue	1,004.07	416,316.56	25,088.43	-391,228.13	624,475.00
Expense	2,036.72	423,159.76	13,919.05	409,240.71	634,740.00
Total Fund: 170 - LIBRARY DONATION FUND:	**-1,032.65**	**-6,843.20**	**11,169.38**	**18,012.58**	**-10,265.00**
Fund: 177 - SEIZED ASSETS (POLICE)					
Revenue	37.95	2,332.48	341.81	-1,990.67	3,500.00
Expense	0.00	2,665.84	2,846.65	-180.81	4,000.00
Total Fund: 177 - SEIZED ASSETS (POLICE):	**37.95**	**-333.36**	**-2,504.84**	**-2,171.48**	**-500.00**
Fund: 181 - #7 HUD LEAD GRANT					
Revenue	177,382.29	1,223,295.28	393,363.54	-829,931.74	1,834,943.00
Expense	19,274.97	1,223,232.08	435,997.69	787,234.39	1,834,943.00
Total Fund: 181 - #7 HUD LEAD GRANT:	**158,107.32**	**63.20**	**-42,634.15**	**-42,697.35**	**0.00**
Fund: 184 - VOUCHERS - 002, 003					
Revenue	140,285.60	965,619.84	1,057,834.82	92,214.98	1,448,431.00
Expense	148,571.71	965,567.84	1,042,525.96	-76,958.12	1,448,431.00
Total Fund: 184 - VOUCHERS - 002, 003:	**-8,286.11**	**52.00**	**15,308.86**	**15,256.86**	**0.00**
Fund: 189 - #6 HUD LEAD GRANT/NOW STATE FUNDS ONLY					
Revenue	867.49	0.00	5,228.30	5,228.30	0.00
Total Fund: 189 - #6 HUD LEAD GRANT/NOW STATE FUNDS ONLY:	**867.49**	**0.00**	**5,228.30**	**5,228.30**	**0.00**
Fund: 200 - GO BONDS DEBT FUND					
Revenue	50,387.55	4,936,115.68	2,915,121.11	-2,020,994.57	7,404,174.00
Expense	0.00	5,118,677.20	991,795.30	4,126,881.90	7,678,016.00
Total Fund: 200 - GO BONDS DEBT FUND:	**50,387.55**	**-182,561.52**	**1,923,325.81**	**2,105,887.33**	**-273,842.00**
Fund: 300 - CIP COLLECTION FUND					
Revenue	15,874.16	474,796.56	421,534.12	-53,262.44	712,195.00
Expense	16,572.72	550,728.56	521,215.02	29,513.54	826,093.00
Total Fund: 300 - CIP COLLECTION FUND:	**-698.56**	**-75,932.00**	**-99,680.90**	**-23,748.90**	**-113,898.00**
Fund: 311 - RISE STREET GRANTS					
Revenue	0.00	2,600,000.00	319,534.62	-2,280,465.38	3,900,000.00
Expense	0.00	3,266,666.64	63,831.35	3,202,835.29	4,900,000.00
Total Fund: 311 - RISE STREET GRANTS:	**0.00**	**-666,666.64**	**255,703.27**	**922,369.91**	**-1,000,000.00**
Fund: 312 - AIRPORT PROJECT FUND					
Revenue	0.00	333,333.28	2.08	-333,331.20	500,000.00

Account Typ…	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Expense	4,064.70	359,999.92	8,161.16	351,838.76	540,000.00
Total Fund: 312 - AIRPORT PROJECT FUND:	**-4,064.70**	**-26,666.64**	**-8,159.08**	**18,507.56**	**-40,000.00**
Fund: 340 - BIKE PATH PROJECT FUND					
Expense	0.00	1,091,693.20	8,132.67	1,083,560.53	1,637,540.00
Total Fund: 340 - BIKE PATH PROJECT FUND:	**0.00**	**1,091,693.20**	**8,132.67**	**1,083,560.53**	**1,637,540.00**
Fund: 341 - TREES FOREVER PROJECT					
Revenue	83.59	23,866.56	6,720.26	-17,146.30	35,800.00
Expense	0.00	26,666.64	13,459.47	13,207.17	40,000.00
Total Fund: 341 - TREES FOREVER PROJECT:	**83.59**	**-2,800.08**	**-6,739.21**	**-3,939.13**	**-4,200.00**
Fund: 350 - GO BONDS CAPITAL PROJECTS					
Revenue	53.70	133.28	323.64	190.36	200.00
Total Fund: 350 - GO BONDS CAPITAL PROJECTS:	**53.70**	**133.28**	**323.64**	**190.36**	**200.00**
Fund: 355 - Dangerous & Dilapidated (included GO bonds)					
Revenue	1,158.59	220,330.56	16,290.06	-204,040.50	330,500.00
Expense	3,900.00	125,197.84	19,226.83	105,971.01	187,800.00
Total Fund: 355 - Dangerous & Dilapidated (included GO bonds):	**-2,741.41**	**95,132.72**	**-2,936.77**	**-98,069.49**	**142,700.00**
Fund: 362 - 2020 GO BONDS					
Expense	0.00	5,834.00	0.00	5,834.00	8,751.00
Total Fund: 362 - 2020 GO BONDS:	**0.00**	**5,834.00**	**0.00**	**5,834.00**	**8,751.00**
Fund: 363 - 2021 GO BONDS					
Revenue	24,725.04	2,021,182.56	573,687.57	-1,447,494.99	3,031,774.00
Expense	14,187.45	4,505,522.48	3,011,024.61	1,494,497.87	6,758,284.00
Total Fund: 363 - 2021 GO BONDS:	**10,537.59**	**-2,484,339.92**	**-2,437,337.04**	**47,002.88**	**-3,726,510.00**
Fund: 364 - 2022 GO BONDS					
Revenue	48,393.87	2,059,999.84	475,376.65	-1,584,623.19	3,090,000.00
Expense	215,181.11	6,584,859.20	1,536,838.16	5,048,021.04	9,877,289.00
Total Fund: 364 - 2022 GO BONDS:	**-166,787.24**	**-4,524,859.36**	**-1,061,461.51**	**3,463,397.85**	**-6,787,289.00**
Fund: 365 - 2023 GO BONDS					
Revenue	55,037.04	66,666.64	357,447.05	290,780.41	100,000.00
Expense	0.00	2,533,003.12	17,500.00	2,515,503.12	3,799,505.00
Total Fund: 365 - 2023 GO BONDS:	**55,037.04**	**-2,466,336.48**	**339,947.05**	**2,806,283.53**	**-3,699,505.00**
Fund: 389 - AMERICAN RESCUE PLAN					
Expense	12,597.19	238,051.28	158,428.48	79,622.80	357,077.00
Total Fund: 389 - AMERICAN RESCUE PLAN:	**12,597.19**	**238,051.28**	**158,428.48**	**79,622.80**	**357,077.00**
Fund: 395 - ECONOMIC DEVELOPMENT PROJECT FUND					
Revenue	0.00	0.00	97,265.60	97,265.60	0.00
Total Fund: 395 - ECONOMIC DEVELOPMENT PROJECT FUND:	**0.00**	**0.00**	**97,265.60**	**97,265.60**	**0.00**

Account Typ…	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 610 - WATER POLLUTION CONTROL					
Revenue	337,814.60	5,863,332.64	3,003,728.16	-2,859,604.48	8,794,999.00
Expense	337,814.60	5,862,682.00	3,003,728.16	2,858,953.84	8,794,999.00
Total Fund: 610 - WATER POLLUTION CONTROL:	**0.00**	**650.64**	**0.00**	**-650.64**	**0.00**
Fund: 611 - WPCP REVENUE					
Revenue	1,222,762.26	5,541,799.76	6,784,495.47	1,242,695.71	8,312,700.00
Expense	336,915.13	8,407,138.64	3,701,040.82	4,706,097.82	12,610,708.00
Total Fund: 611 - WPCP REVENUE:	**885,847.13**	**-2,865,338.88**	**3,083,454.65**	**5,948,793.53**	**-4,298,008.00**
Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV					
Revenue	6,442.22	16,666.64	38,823.63	22,156.99	25,000.00
Total Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV:	**6,442.22**	**16,666.64**	**38,823.63**	**22,156.99**	**25,000.00**
Fund: 615 - WPCP PLANT & IMPROVEMENTS					
Revenue	370,638.20	2,670,020.00	3,680,954.18	1,010,934.18	4,005,030.00
Expense	413,345.60	2,670,019.92	3,752,498.33	-1,082,478.41	4,005,030.00
Total Fund: 615 - WPCP PLANT & IMPROVEMENTS:	**-42,707.40**	**0.08**	**-71,544.15**	**-71,544.23**	**0.00**
Fund: 616 - SANITARY SEWER REHAB PROJECT					
Revenue	0.00	100,000.00	101,942.77	1,942.77	150,000.00
Expense	0.00	100,000.00	245,251.72	-145,251.72	150,000.00
Total Fund: 616 - SANITARY SEWER REHAB PROJECT:	**0.00**	**0.00**	**-143,308.95**	**-143,308.95**	**0.00**
Fund: 617 - SANITARY SEWER NEW CONSTRUCTN					
Revenue	2,232.00	4,666.64	8,930.00	4,263.36	7,000.00
Total Fund: 617 - SANITARY SEWER NEW CONSTRUCTN:	**2,232.00**	**4,666.64**	**8,930.00**	**4,263.36**	**7,000.00**
Fund: 618 - WPCP INSURANCE RESERVE (WAS TORNADO)					
Revenue	1,092.44	0.00	104,627.73	104,627.73	0.00
Total Fund: 618 - WPCP INSURANCE RESERVE (WAS TORNADO):	**1,092.44**	**0.00**	**104,627.73**	**104,627.73**	**0.00**
Fund: 690 - TRANSIT OPERATING					
Revenue	56,770.99	1,119,399.04	580,198.91	-539,200.13	1,679,099.00
Expense	69,672.61	1,306,903.84	620,840.93	686,062.91	1,960,704.00
Total Fund: 690 - TRANSIT OPERATING:	**-12,901.62**	**-187,504.80**	**-40,642.02**	**146,862.78**	**-281,605.00**
Fund: 691 - TRANSIT INSURANCE RESERVE					
Revenue	138.32	0.00	833.57	833.57	0.00
Total Fund: 691 - TRANSIT INSURANCE RESERVE:	**138.32**	**0.00**	**833.57**	**833.57**	**0.00**
Fund: 740 - STORM SEWER UTILITY					
Revenue	139,509.34	935,566.64	1,095,055.63	159,488.99	1,403,350.00
Expense	41,870.78	991,324.00	639,451.21	351,872.79	1,487,231.00
Total Fund: 740 - STORM SEWER UTILITY:	**97,638.56**	**-55,757.36**	**455,604.42**	**511,361.78**	**-83,881.00**
Fund: 750 - COMPOSTING FACILITY					
Revenue	4,409.35	46,199.84	58,273.50	12,073.66	69,300.00
Expense	1,305.87	58,900.72	102,863.13	-43,962.41	88,362.00

Account Typ…	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Total Fund: 750 - COMPOSTING FACILITY:	**3,103.48**	**-12,700.88**	**-44,589.63**	**-31,888.75**	**-19,062.00**
Fund: 760 - P&R CONCESSIONS ENTERPRISE					
Revenue	0.00	32,000.00	33,208.44	1,208.44	48,000.00
Expense	0.00	30,366.80	44,577.56	-14,210.76	45,558.00
Total Fund: 760 - P&R CONCESSIONS ENTERPRISE:	**0.00**	**1,633.20**	**-11,369.12**	**-13,002.32**	**2,442.00**
Fund: 881 - OCCUPATIONAL INSURANCE ESCROW					
Revenue	13,877.36	0.00	121,425.78	121,425.78	0.00
Expense	1,564.16	0.00	18,414.52	-18,414.52	0.00
Total Fund: 881 - OCCUPATIONAL INSURANCE ESCROW:	**12,313.20**	**0.00**	**103,011.26**	**103,011.26**	**0.00**
Fund: 884 - GROUP HEALTH INSURANCE ESCROW					
Revenue	348,282.07	0.00	2,677,570.02	2,677,570.02	0.00
Expense	272,311.32	0.00	2,075,687.26	-2,075,687.26	0.00
Total Fund: 884 - GROUP HEALTH INSURANCE ESCROW:	**75,970.75**	**0.00**	**601,882.76**	**601,882.76**	**0.00**
Fund: 886 - WORKMAN'S COMP DEDUCTIBLE FUND					
Revenue	198.05	0.00	1,201.05	1,201.05	0.00
Expense	29.00	0.00	385.04	-385.04	0.00
Total Fund: 886 - WORKMAN'S COMP DEDUCTIBLE FUND:	**169.05**	**0.00**	**816.01**	**816.01**	**0.00**
Fund: 913 - 911 COMMISION					
Revenue	180,806.37	0.00	1,093,220.36	1,093,220.36	0.00
Expense	121,131.31	0.00	1,107,390.62	-1,107,390.62	0.00
Total Fund: 913 - 911 COMMISION:	**59,675.06**	**0.00**	**-14,170.26**	**-14,170.26**	**0.00**
Report Total:	**1,116,162.45**	**-15,563,930.32**	**4,564,410.50**	**20,128,340.82**	**-23,354,220.61**

Fund Summary

Fund	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
001 - GENERAL FUND	-958,279.91	4,457.60	-1,954,989.53	-1,959,447.13	0.00
010 - CASH FLOW RESERVE FUND	17,471.38	226,034.00	105,290.16	-120,743.84	339,051.00
011 - INSURANCE DEDUCTIBLE RI	1,375.54	0.00	107,508.23	107,508.23	0.00
030 - CAPITAL RESERVE	0.00	86.80	0.00	-86.80	0.00
031 - CAPITAL RSRV-BLDG MAINT	1,349.39	-29,777.92	8,132.05	37,909.97	-44,667.00
032 - CIP LARGE VEHICLE/EQUIPN	0.00	67,995.28	0.00	-67,995.28	101,993.00
110 - ROAD USE TAX	278,940.85	282,980.56	1,567,077.62	1,284,097.06	424,466.00
111 - ROAD USE TAX INSURANCE	411.43	0.00	26,990.52	26,990.52	0.00
112 - EMPLOYEE BENEFITS FUND	72,141.10	-483,925.36	180,512.09	664,437.45	-725,888.00
117 - POLICE/FIRE RETIREMENT	26,257.72	46,795.76	133,797.01	87,001.25	70,194.00
119 - EMERGENCY FUND	1.79	0.00	3.83	3.83	0.00
121 - LOCAL OPTION SALES TAX	303,058.40	-1,053,037.84	1,085,051.69	2,138,089.53	-1,579,559.00
125 - TAX INCREMENT FINANCIN	100,708.11	-32,046.08	400,390.29	432,436.37	-48,069.00
126 - TIF-LMI	0.00	6,293.92	0.00	-6,293.92	9,441.00
130 - CITY TORT LIABILITY	6,403.76	666.64	25,542.86	24,876.22	1,000.00
132 - GRANTS-STATE/LOCAL AGE	0.00	295,859.60	-200,360.37	-496,219.97	444,117.39
133 - UNDESIGNATED FEDERAL G	57,587.23	5,666.80	145,310.33	139,643.53	8,500.00
140 - PARK & REC DONATION FUI	40,346.90	-1,933.28	214,550.01	216,483.29	-2,900.00
141 - MTOWN TENNIS ASSOC	16.61	13.28	100.11	86.83	20.00
142 - SOFTBALL ASSOCIATION FU	-25.94	19.12	-1,441.59	-1,460.71	0.00
144 - LIVE HEALTHY IOWA	53.83	0.48	324.38	323.90	0.00
145 - TORNADO GENERAL	0.00	-87,909.28	-247,863.02	-159,953.74	-131,864.00
149 - FEMA - WINDS	-22.76	0.00	-22.76	-22.76	0.00
150 - LOCAL PD GRANTS	2,198.86	0.00	-829.32	-829.32	0.00
151 - DEPT OF JUSTICE GRANTS	-4,055.31	-2.08	-11,425.36	-11,423.28	0.00
152 - POLICE UNDESIGNATED GR.	-5,878.55	22.72	-121.92	-144.64	0.00
153 - POLICE DEPT DONATION FU	-595.55	-18,426.40	-1,965.03	16,461.37	-27,650.00
154 - AUTOMATED TRAFFIC ENFC	7,829.49	0.00	92,900.85	92,900.85	0.00
156 - FIRE DEPT DONATION FUNI	568.63	-19,333.36	-4,971.24	14,362.12	-29,000.00
160 - ECONOMIC DEVELOPMENT	315.97	666.64	1,904.17	1,237.53	1,000.00
161 - SURETY DEPOSITS/SUBDIVII	65.92	123.28	397.28	274.00	185.00
170 - LIBRARY DONATION FUND	-1,032.65	-6,843.20	11,169.38	18,012.58	-10,265.00
177 - SEIZED ASSETS (POLICE)	37.95	-333.36	-2,504.84	-2,171.48	-500.00
181 - #7 HUD LEAD GRANT	158,107.32	63.20	-42,634.15	-42,697.35	0.00
184 - VOUCHERS - 002, 003	-8,286.11	52.00	15,308.86	15,256.86	0.00
189 - #6 HUD LEAD GRANT/NOW	867.49	0.00	5,228.30	5,228.30	0.00
200 - GO BONDS DEBT FUND	50,387.55	-182,561.52	1,923,325.81	2,105,887.33	-273,842.00
300 - CIP COLLECTION FUND	-698.56	-75,932.00	-99,680.90	-23,748.90	-113,898.00
311 - RISE STREET GRANTS	0.00	-666,666.64	255,703.27	922,369.91	-1,000,000.00
312 - AIRPORT PROJECT FUND	-4,064.70	-26,666.64	-8,159.08	18,507.56	-40,000.00

340 - BIKE PATH PROJECT FUND	0.00	-1,091,693.20	-8,132.67	1,083,560.53	-1,637,540.00
341 - TREES FOREVER PROJECT	83.59	-2,800.08	-6,739.21	-3,939.13	-4,200.00
350 - GO BONDS CAPITAL PROJEC	53.70	133.28	323.64	190.36	200.00
355 - Dangerous & Dilapidated (ir	-2,741.41	95,132.72	-2,936.77	-98,069.49	142,700.00
362 - 2020 GO BONDS	0.00	-5,834.00	0.00	5,834.00	-8,751.00
363 - 2021 GO BONDS	10,537.59	-2,484,339.92	-2,437,337.04	47,002.88	-3,726,510.00
364 - 2022 GO BONDS	-166,787.24	-4,524,859.36	-1,061,461.51	3,463,397.85	-6,787,289.00
365 - 2023 GO BONDS	55,037.04	-2,466,336.48	339,947.05	2,806,283.53	-3,699,505.00
389 - AMERICAN RESCUE PLAN	-12,597.19	-238,051.28	-158,428.48	79,622.80	-357,077.00
395 - ECONOMIC DEVELOPMENT	0.00	0.00	97,265.60	97,265.60	0.00
610 - WATER POLLUTION CONTR	0.00	650.64	0.00	-650.64	0.00
611 - WPCP REVENUE	885,847.13	-2,865,338.88	3,083,454.65	5,948,793.53	-4,298,008.00
614 - WPCP CAPITAL IMPROVEM	6,442.22	16,666.64	38,823.63	22,156.99	25,000.00
615 - WPCP PLANT & IMPROVEM	-42,707.40	0.08	-71,544.15	-71,544.23	0.00
616 - SANITARY SEWER REHAB PI	0.00	0.00	-143,308.95	-143,308.95	0.00
617 - SANITARY SEWER NEW COI	2,232.00	4,666.64	8,930.00	4,263.36	7,000.00
618 - WPCP INSURANCE RESERVE	1,092.44	0.00	104,627.73	104,627.73	0.00
690 - TRANSIT OPERATING	-12,901.62	-187,504.80	-40,642.02	146,862.78	-281,605.00
691 - TRANSIT INSURANCE RESER	138.32	0.00	833.57	833.57	0.00
740 - STORM SEWER UTILITY	97,638.56	-55,757.36	455,604.42	511,361.78	-83,881.00
750 - COMPOSTING FACILITY	3,103.48	-12,700.88	-44,589.63	-31,888.75	-19,062.00
760 - P&R CONCESSIONS ENTERP	0.00	1,633.20	-11,369.12	-13,002.32	2,442.00
881 - OCCUPATIONAL INSURANC	12,313.20	0.00	103,011.26	103,011.26	0.00
884 - GROUP HEALTH INSURANCI	75,970.75	0.00	601,882.76	601,882.76	0.00
886 - WORKMAN'S COMP DEDUC	169.05	0.00	816.01	816.01	0.00
913 - 911 COMMISION	59,675.06	0.00	-14,170.26	-14,170.26	0.00
Report Total:	**1,116,162.45**	**-15,563,930.32**	**4,564,410.50**	**20,128,340.82**	**-23,354,220.61**