

# MARSHALLTOWN

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

## FINANCE DEPARTMENT

January 8, 2020

To: Mayor Joel Greer  
Members of the City Council

From: Diana Steiner, Finance Director

Re: August Monthly Financial Statements

Policy Issue: N/A.

**Recommendation:** Staff recommends approving the August 2019 monthly financial statements.

**Background:** The Finance department has prepared and reconciled the August 2019 financial statements for your review. The attached reports include the following:

- Fund Balance Report, which includes the beginning balance at 6/30/19, the year-to-date revenues and expenses for 2 months and the ending fund cash balance.
- 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:

\*The City received \$345,513 in donations and grants for the Veterans Coliseum Fund 383

\*Tornado expenses in Funds 145 and 147 were \$173,394 (\$145,580 for roof repair at PW).

\*The Police & Fire Building expenses in fund 354 were \$160,655.

\*A dump truck for \$142,610 was purchased out of fund 110 (Road Use Tax).

**Budget Impact:** N/A

**Attachment:** August 2019 Financial Statements

**cc:** Jessica Kinser, City Administrator



**FUND BALANCE REPORT  
AS OF 08/31/19**

| Fund                                  | Beginning Balance | Total Revenues | Total Expenses | Ending Balance |
|---------------------------------------|-------------------|----------------|----------------|----------------|
| 001 - GENERAL FUND                    | 1,761,714.82      | 533,210.35     | 2,388,362.43   | (93,437.26)    |
| 010 - CASH FLOW RESERVE FUND          | 2,295,731.37      | 10,554.25      | -              | 2,306,285.62   |
| 030 - CAPITAL RESERVE                 | 237,270.57        | 1,976.33       | 54,835.12      | 184,411.78     |
| 031 - CAPITAL RSRV-BLDG MAINT         | 274,259.88        | 1,342.25       | -              | 275,602.13     |
| 032 - CIP LARGE VEHICLE/EQUIPMENT     | 212,000.00        | -              | -              | 212,000.00     |
| 050 - COLISEUM ACTIVITY FUND          | -                 | -              | -              | -              |
| 110 - ROAD USE TAX                    | 6,078,797.75      | 682,570.85     | 511,980.65     | 6,249,387.95   |
| 112 - EMPLOYEE BENEFITS FUND          | 2,694,901.22      | 32,222.38      | -              | 2,727,123.60   |
| 117 - POLICE/FIRE RETIREMENT          | 510,413.10        | 15,856.86      | -              | 526,269.96     |
| 119 - EMERGENCY FUND                  | -                 | 2,519.80       | -              | 2,519.80       |
| 121 - LOCAL OPTION SALES TAX          | 3,741,656.76      | 640,400.25     | 53,705.00      | 4,328,352.01   |
| 125 - TAX INCREMENT FINANCING         | 518,758.81        | 17,962.03      | 1,475.00       | 535,245.84     |
| 126 - TIF-LMI                         | -                 | -              | -              | -              |
| 130 - CITY TORT LIABILITY             | 83,777.25         | 1,685.93       | 3,136.41       | 82,326.77      |
| 131 - SPECIAL ASSESSMENTS SURPLUS     | -                 | -              | -              | -              |
| 132 - GRANTS-STATE/LOCAL AGENCIES     | (49,516.79)       | -              | 46,740.00      | (96,256.79)    |
| 133 - UNDESIGNATED FEDERAL GRANTS     | -                 | -              | -              | -              |
| 140 - PARK & REC DONATION FUND        | 95,747.77         | 6,883.72       | 9,360.06       | 93,271.43      |
| 141 - MTOWN TENNIS ASSOC              | 1,727.92          | 8.45           | -              | 1,736.37       |
| 142 - SOFTBALL ASSOCIATION FUND       | 13,729.77         | 18.58          | 16,915.23      | (3,166.88)     |
| 143 - NICHOLSON FORD REAP GRANT       | -                 | -              | -              | -              |
| 144 - LIVE HEALTHY IOWA               | 3,128.44          | -              | 5,126.33       | (1,997.89)     |
| 145 - TORNADO GENERAL                 | 600,160.23        | 207,876.73     | 246,116.84     | 561,920.12     |
| 146 - FEMA VALOR                      | (64,348.56)       | -              | -              | (64,348.56)    |
| 147 - FEMA DEMO                       | (29,608.21)       | -              | 178.89         | (29,787.10)    |
| 150 - COPS FAST GRANTS                | (2,818.95)        | 4,722.25       | 15,570.63      | (13,667.33)    |
| 151 - DEPT OF JUSTICE GRANTS          | (11,019.59)       | 1,205.00       | -              | (9,814.59)     |
| 152 - POLICE UNDESIGNATED GRANTS      | 1,194.10          | 973.31         | 19,563.57      | (17,396.16)    |
| 153 - POLICE DEPT DONATION FUND       | 94,557.84         | 559.93         | 1,236.00       | 93,881.77      |
| 156 - FIRE DEPT DONATION FUND         | 9,053.60          | 43.93          | 84.00          | 9,013.53       |
| 157 - FIRE DEPT GRANTS                | 4,723.45          | 23.12          | -              | 4,746.57       |
| 160 - ECONOMIC DEVELOPMENT GIFT       | 51,247.83         | 250.81         | -              | 51,498.64      |
| 161 - SURETY DEPOSITS/SUBDIVIDER      | 10,691.60         | 52.32          | -              | 10,743.92      |
| 170 - LIBRARY DONATION FUND           | 110,317.71        | 3,110.19       | 2,501.12       | 110,926.78     |
| 177 - SEIZED ASSETS (POLICE)          | 42,225.68         | 569.73         | 82.20          | 42,713.21      |
| 179 - OTHER COMM AND ECON DEVELOPMENT | 81,277.34         | 397.78         | -              | 81,675.12      |
| 180 - HOUSING GRANTS                  | 26,505.26         | 129.72         | -              | 26,634.98      |
| 181 - (D)HUD LEAD GRANT               | -                 | -              | -              | -              |
| 182 - #4 HUD LEAD GRANT               | 334.00            | -              | -              | 334.00         |
| 183 - FY 08 EDI (ECON DEV INCENTIVE)  | (13,029.25)       | -              | 160.00         | (13,189.25)    |
| 184 - VOUCHERS - 002, 003             | 126,587.21        | 184,218.84     | 171,306.52     | 139,499.53     |
| 185 - CDBG HOUSING GRANTS             | -                 | -              | -              | -              |
| 187 - HUD LEAD MATCH                  | -                 | -              | -              | -              |
| 189 - #6 HUD LEAD GRANT               | (12,834.57)       | 31,110.76      | 33,518.59      | (15,242.40)    |
| 200 - GO BONDS DEBT FUND              | 146,285.51        | 8,944.05       | 14,243.00      | 140,986.56     |

|                                                  |               |              |              |               |
|--------------------------------------------------|---------------|--------------|--------------|---------------|
| 300 - CIP COLLECTION FUND                        | 122,311.52    | 6,928.93     | -            | 129,240.45    |
| 310 - FEDERAL STREET GRANTS                      | -             | -            | -            | -             |
| 311 - RISE STREET GRANTS                         | -             | -            | -            | -             |
| 312 - AIRPORT PROJECT FUND                       | (22,135.42)   | -            | -            | (22,135.42)   |
| 320 - SPECIAL ASSESSMENT PROJECTS                | (24,083.95)   | -            | -            | (24,083.95)   |
| 340 - BIKE PATH PROJECT FUND                     | (78,661.75)   | -            | 31,116.46    | (109,778.21)  |
| 341 - TREES FOREVER PROJECT                      | 8,186.72      | 40.06        | -            | 8,226.78      |
| 350 - GO BONDS CAPITAL PROJECTS                  | 8,710.07      | 42.63        | -            | 8,752.70      |
| 351 - 2012 BOND CAPITAL PROJ FUND                | -             | -            | -            | -             |
| 352 - 2013 BOND PROCEEDS CAP PRJ                 | -             | -            | -            | -             |
| 353 - 2014 GO BONDS                              | -             | -            | -            | -             |
| 354 - POLICE & FIRE STATIONS                     | 2,886,834.75  | 14,773.97    | 465,277.44   | 2,436,331.28  |
| 355 - 2015 GO BONDS (D&D)                        | 533,217.44    | 2,546.05     | 15,187.04    | 520,576.45    |
| 356 - 2016 BONDS - STREET PROJECTS               | -             | -            | -            | -             |
| 357 - 2018 CY STREET PROJECTS                    | -             | -            | 20,269.37    | (20,269.37)   |
| 360 - 2019 GO BONDS & PROJECTS                   | -             | -            | -            | -             |
| 381 - 2019 CY STREET, SIDEWALK, PARKING PROJECTS | 2,331,666.52  | 1,392.22     | 57,872.32    | 2,275,186.42  |
| 382 - PUBLIC WORKS FACILITY                      | -             | -            | -            | -             |
| 383 - COLISEUM REMODEL                           | 495,473.00    | 439,559.54   | 1,719.06     | 933,313.48    |
| 391 - TIF DISTRICT II CAP PROJECTS               | -             | -            | -            | -             |
| 392 - TIF DISTRICT III CAP PROJECTS              | 7,913.64      | 38.73        | -            | 7,952.37      |
| 393 - TIF DISTRICT IV CAP PROJECTS               | 107,871.50    | -            | 44,377.25    | 63,494.25     |
| 395 - ECONOMIC DEVELOPMENT PROJECT FUND          | -             | -            | 89,901.03    | (89,901.03)   |
| 610 - WATER POLLUTION CONTROL                    | (7,795.76)    | 208,440.96   | 516,407.15   | (315,761.95)  |
| 611 - WPCP REVENUE                               | 13,229,747.88 | 1,373,634.56 | 208,427.17   | 14,394,955.27 |
| 612 - WPCP REVENUE BOND FUND                     | -             | 192,949.63   | 250,986.52   | (58,036.89)   |
| 613 - SEWER I/I PROJECT                          | -             | -            | -            | -             |
| 614 - WPCP CAPITAL IMPROVEMENT RSRV              | 1,037,278.81  | 182.45       | -            | 1,037,461.26  |
| 615 - WPCP PLANT & IMPROVEMENTS                  | -             | -            | -            | -             |
| 616 - SANITARY SEWER REHAB PROJECT               | -             | -            | 13,122.25    | (13,122.25)   |
| 617 - SANITARY SEWER NEW CONSTRUCTN              | 104,843.90    | 1,932.00     | -            | 106,775.90    |
| 618 - TORNADO-WPCP                               | (2,295.51)    | -            | -            | (2,295.51)    |
| 690 - TRANSIT OPERATING                          | 37,700.65     | 48,187.56    | 115,258.39   | (29,370.18)   |
| 691 - PARA TRANSIT                               | -             | -            | -            | -             |
| 692 - TORNADO - TRANSIT                          | -             | -            | -            | -             |
| 740 - STORM SEWER UTILITY                        | 2,541,393.49  | 254,270.07   | 80,239.80    | 2,715,423.76  |
| 741 - 2016 GO STORM WATER PROJ                   | 1,132,463.68  | 5,021.94     | 777,068.14   | 360,417.48    |
| 742 - TORNADO - STORM/SEWER                      | (4,140.06)    | -            | -            | (4,140.06)    |
| 750 - COMPOSTING FACILITY                        | 184,889.99    | 12,989.73    | 10,667.58    | 187,212.14    |
| 751 - TORNADO - COMPOST                          | (463,058.08)  | -            | 59,980.00    | (523,038.08)  |
| 760 - P&R CONCESSIONS ENTERPRISE                 | (14,588.69)   | 22,984.15    | 22,799.92    | (14,404.46)   |
| 881 - OCCUPATIONAL INSURANCE ESCROW              | 72,836.76     | 22,922.82    | 27,318.48    | 68,441.10     |
| 884 - GROUP HEALTH INSURANCE ESCROW              | 2,309,319.84  | 506,021.18   | 758,804.46   | 2,056,536.56  |
| 885 - FLEXIBLE BENEFITS FUND                     | -             | -            | -            | -             |
| 886 - WORKMAN'S COMP DEDUCTIBLE FUND             | 37,287.84     | 182.49       | -            | 37,470.33     |
| 899 - INVENTORY FUND                             | -             | -            | -            | -             |
| 910 - POLICE PENSION - T & A                     | -             | -            | 2,484.87     | (2,484.87)    |
| 913 - 911 COMMISION                              | (72,698.73)   | 66,690.33    | 144,950.03   | (150,958.43)  |
| 950 - SUBDIVIDER IMPROVEMENT ESCROW              | -             | -            | -            | -             |
| 951 - SALES TAX REIMBURSEMENT                    | 5,713.34      | 3,357.32     | 11,855.97    | (2,785.31)    |
| 952 - SURETY BONDS/DEPOSITS                      | 2,833.61      | 138.49       | -            | 2,972.10      |
| 953 - IA STATE SLEUTH USR GRP                    | 14,971.67     | -            | -            | 14,971.67     |
| TOTAL:                                           | 46,169,609.54 | 5,576,628.31 | 7,322,288.29 | 44,423,949.56 |

| Account                                               | Name                    | Ending Balance | Interest Rate |
|-------------------------------------------------------|-------------------------|----------------|---------------|
| <b>BalObject: 0110 - P&amp;R Deposits</b>             |                         |                |               |
| <a href="#">999.0110.100</a>                          | GWB P&R Deposits        | 50.00          | 2.00          |
| <b>Total BalObject: 0110 - P&amp;R Deposits :</b>     |                         | 50.00          |               |
| <b>BalObject: 0111 - Operating</b>                    |                         |                |               |
| <a href="#">999.0111.000</a>                          | UB&T Operating          | 3,910,045.87   | 2.50          |
| <a href="#">999.0111.100</a>                          | GWB Operating           | 50.06          | 2.00          |
| <b>Total BalObject: 0111 - Operating:</b>             |                         | 3,910,095.93   |               |
| <b>BalObject: 0112 - COLISEUM</b>                     |                         |                |               |
| <a href="#">999.0112.000</a>                          | UB&T COLISEUM           | 582,061.39     | 2.50          |
| <a href="#">999.0112.100</a>                          | GWB COLISEUM            | 50.00          | 2.00          |
| <b>Total BalObject: 0112 - COLISEUM:</b>              |                         | 582,111.39     |               |
| <b>BalObject: 0113 - Payroll</b>                      |                         |                |               |
| <a href="#">999.0113.000</a>                          | UB&T Payroll            | 42,762.33      | 2.50          |
| <a href="#">999.0113.100</a>                          | GWB Payroll             | 50.00          | 2.00          |
| <b>Total BalObject: 0113 - Payroll:</b>               |                         | 42,812.33      |               |
| <b>BalObject: 0114 - Dev Inspections</b>              |                         |                |               |
| <a href="#">999.0114.000</a>                          | UB&T Dev Inspections    | 31,622.62      | 2.50          |
| <a href="#">999.0114.100</a>                          | GWB Dev Inspections     | 50.00          | 2.00          |
| <b>Total BalObject: 0114 - Dev Inspections:</b>       |                         | 31,672.62      |               |
| <b>BalObject: 0115 - HUD Admin</b>                    |                         |                |               |
| <a href="#">999.0115.000</a>                          | UB&T HUD Admin          | 41,938.79      | 2.50          |
| <a href="#">999.0115.100</a>                          | GWB HUD Admin           | 50.00          | 2.00          |
| <b>Total BalObject: 0115 - HUD Admin:</b>             |                         | 41,988.79      |               |
| <b>BalObject: 0116 - HUD HAP</b>                      |                         |                |               |
| <a href="#">999.0116.000</a>                          | UB&T HUD HAP            | 85,470.95      | 2.50          |
| <a href="#">999.0116.100</a>                          | GWB HUD HAP             | 50.00          | 2.00          |
| <b>Total BalObject: 0116 - HUD HAP:</b>               |                         | 85,520.95      |               |
| <b>BalObject: 0117 - Police</b>                       |                         |                |               |
| <a href="#">999.0117.000</a>                          | UB&T Police             | 17,258.20      | 2.50          |
| <a href="#">999.0117.100</a>                          | GWB Police              | 50.00          | 2.00          |
| <b>Total BalObject: 0117 - Police:</b>                |                         | 17,308.20      |               |
| <b>BalObject: 0120 - PETTY CASH</b>                   |                         |                |               |
| <a href="#">610.0120.000</a>                          | PETTY CASH              | 200.00         | 0.00          |
| <a href="#">750.0120.000</a>                          | PETTY CASH              | 200.00         | 0.00          |
| <b>Total BalObject: 0120 - PETTY CASH:</b>            |                         | 400.00         | 0.00          |
| <b>BalObject: 0122 - PETTY CASH-CITY CLERK</b>        |                         |                |               |
| <a href="#">001.0122.000</a>                          | PETTY CASH-CITY CLERK   | 200.00         | 0.00          |
| <b>Total BalObject: 0122 - PETTY CASH-CITY CLERK:</b> |                         | 200.00         |               |
| <b>BalObject: 0123 - PETTY CASH-LIBRARY</b>           |                         |                |               |
| <a href="#">001.0123.000</a>                          | PETTY CASH-LIBRARY      | 100.00         | 0.00          |
| <b>Total BalObject: 0123 - PETTY CASH-LIBRARY:</b>    |                         | 100.00         |               |
| <b>BalObject: 0125 - PETTY CASH-PARK</b>              |                         |                |               |
| <a href="#">001.0125.000</a>                          | PETTY CASH-PARK         | 225.00         | 0.00          |
| <b>Total BalObject: 0125 - PETTY CASH-PARK:</b>       |                         | 225.00         |               |
| <b>BalObject: 0130 - CASH HELD BY INSUR ADMI</b>      |                         |                |               |
| <a href="#">885.0130.000</a>                          | CASH HELD BY INSUR ADMI | 1.00           | 0.00          |

Total BalObject: 0130 - CASH HELD BY INSUR ADMI:

1.00

**BalObject: 0216 - GREAT WESTERN BANK MM**

|                              |                       |              |      |
|------------------------------|-----------------------|--------------|------|
| <a href="#">354.0216.000</a> | GREAT WESTERN BANK MM | 1,892,039.40 | 2.13 |
| <a href="#">381.0216.000</a> | GREAT WESTERN BANK MM | 45,125.44    | 2.13 |
| <a href="#">741.0216.000</a> | GREAT WESTERN BANK MM | 1,139,359.62 | 2.13 |
| <a href="#">999.0216.000</a> | GREAT WESTERN BANK MM | 9,934,040.01 | 2.13 |

Total BalObject: 0216 - GREAT WESTERN BANK MM:

13,010,564.47

**BalObject: 0240 - MIDWEST ONE CD (91-365 DAYS)**

|                              |                              |              |              |
|------------------------------|------------------------------|--------------|--------------|
| <a href="#">121.0240.000</a> | MIDWEST ONE CD (91-365 DAYS) | 1,010,165.38 | 2.52 -- 2.70 |
| <a href="#">381.0240.000</a> | MIDWEST ONE CD (91-365 DAYS) | 2,000,000.00 | 2.50         |
| <a href="#">611.0240.000</a> | MIDWEST ONE CD (91-365 DAYS) | 2,020,002.26 | 2.05 -- 2.73 |
| <a href="#">884.0240.000</a> | MIDWEST ONE CD (91-365 DAYS) | 506,766.85   | 2.70         |
| <a href="#">999.0240.000</a> | MIDWEST ONE CD (91-365 DAYS) | 8,054,504.64 | 2.37 -- 2.75 |

Total BalObject: 0240 - MIDWEST ONE CD (91-365 DAYS):

13,591,439.13

**BalObject: 0243 - GNB CD (91-364 DYS)**

|                              |                      |              |              |
|------------------------------|----------------------|--------------|--------------|
| <a href="#">010.0243.000</a> | GNB CD (91-365 DYS)  | 500,000.00   | 2.25         |
| <a href="#">999.0243.000</a> | GNB CD (91-364 days) | 1,000,000.00 | 2.15 -- 2.25 |

Total BalObject: 0243 - GNB CD (91-364 DYS):

1,500,000.00

**BalObject: 0245 - IPAIT CD (91-364 DAYS)**

|                              |                        |              |      |
|------------------------------|------------------------|--------------|------|
| <a href="#">010.0245.000</a> | IPAIT CD (91-364 DAYS) | 500,000.00   | 2.55 |
| <a href="#">121.0245.000</a> | IPAIT CD (91-364 DAYS) | 500,000.00   | 2.55 |
| <a href="#">611.0245.000</a> | IPAIT CD (91-364 DAYS) | 1,000,000.00 | 2.55 |
| <a href="#">614.0245.000</a> | IPAIT CD (91-364 DAYS) | 1,000,000.00 | 2.55 |
| <a href="#">740.0245.000</a> | IPAIT CD (91-364 DAYS) | 1,000,000.00 | 2.55 |

Total BalObject: 0245 - IPAIT CD (91-364 DAYS):

4,000,000.00

**BalObject: 0252 - GNB 365 INV**

|                              |                   |              |              |
|------------------------------|-------------------|--------------|--------------|
| <a href="#">010.0252.000</a> | GNB CD (365 DAYS) | 500,000.00   | 2.72         |
| <a href="#">121.0252.000</a> | GNB CD (365 DAYS) | 507,030.68   | 2.82         |
| <a href="#">884.0252.000</a> | GNB CD (365 DAYS) | 500,000.00   | 2.37         |
| <a href="#">999.0252.000</a> | GNB CD (365 DAYS) | 3,547,247.39 | 2.15 -- 2.82 |

Total BalObject: 0252 - GNB 365 INV:

5,054,278.07

**BalObject: 0265 - IPAIT CD (365)**

|                              |                     |            |      |
|------------------------------|---------------------|------------|------|
| <a href="#">999.0265.000</a> | IPAIT CD (365 DAYS) | 500,000.00 | 2.80 |
|------------------------------|---------------------|------------|------|

Total BalObject: 0265 - IPAIT CD (365):

500,000.00

**BalObject: 0267 - FARMERS CD (> 1 YR)**

|                              |                             |              |              |
|------------------------------|-----------------------------|--------------|--------------|
| <a href="#">611.0267.000</a> | FRMRS SVGS BK CD (365)      | 508,139.77   | 2.83         |
| <a href="#">884.0267.000</a> | FRMRS SVGS BK CD (365 DAYS) | 509,277.29   | 2.84         |
| <a href="#">999.0267.000</a> | FRMRS SVGS BK CD (365 DAYS) | 1,018,600.28 | 2.83 -- 2.84 |

Total BalObject: 0267 - FARMERS CD (> 1 YR):

2,036,017.34

**BalObject: 0999 - POOLED CASH**

|                              |             |           |      |
|------------------------------|-------------|-----------|------|
| <a href="#">999.0999.000</a> | POOLED CASH | 19,164.70 | 0.00 |
|------------------------------|-------------|-----------|------|

Total BalObject: 0999 - POOLED CASH

19,164.70

TOTAL 44,423,949.56



City of Marshalltown, IA

# Monthly Budget Report - Marshalltown

## Group Summary

For Fiscal: Current Period Ending: 08/31/2019

| Account Typ...                                        | August Activity    | YTD Budget         | YTD Activity         | Variance Favorable (Unfavorable) | Total Budget         |
|-------------------------------------------------------|--------------------|--------------------|----------------------|----------------------------------|----------------------|
| <b>Fund: 001 - GENERAL FUND</b>                       |                    |                    |                      |                                  |                      |
| Revenue                                               | 244,274.00         | 2,620,902.72       | 533,210.35           | -2,087,692.37                    | 15,726,058.00        |
| Expense                                               | 1,155,240.79       | 2,620,336.98       | 2,388,362.43         | 231,974.55                       | 15,726,058.00        |
| <b>Total Fund: 001 - GENERAL FUND:</b>                | <b>-910,966.79</b> | <b>565.74</b>      | <b>-1,855,152.08</b> | <b>-1,855,717.82</b>             | <b>0.00</b>          |
| <b>Fund: 010 - CASH FLOW RESERVE FUND</b>             |                    |                    |                      |                                  |                      |
| Revenue                                               | 8,721.69           | 12,330.00          | 10,554.25            | -1,775.75                        | 74,000.00            |
| <b>Total Fund: 010 - CASH FLOW RESERVE FUND:</b>      | <b>8,721.69</b>    | <b>12,330.00</b>   | <b>10,554.25</b>     | <b>-1,775.75</b>                 | <b>74,000.00</b>     |
| <b>Fund: 030 - CAPITAL RESERVE</b>                    |                    |                    |                      |                                  |                      |
| Revenue                                               | 1,014.46           | 84,749.10          | 1,976.33             | -82,772.77                       | 508,698.00           |
| Expense                                               | 19,721.69          | 84,099.66          | 54,835.12            | 29,264.54                        | 504,668.00           |
| <b>Total Fund: 030 - CAPITAL RESERVE:</b>             | <b>-18,707.23</b>  | <b>649.44</b>      | <b>-52,858.79</b>    | <b>-53,508.23</b>                | <b>4,030.00</b>      |
| <b>Fund: 031 - CAPITAL RSRV-BLDG MAINT</b>            |                    |                    |                      |                                  |                      |
| Revenue                                               | 705.29             | 500.00             | 1,342.25             | 842.25                           | 3,000.00             |
| Expense                                               | 0.00               | 20,880.64          | 0.00                 | 20,880.64                        | 125,334.00           |
| <b>Total Fund: 031 - CAPITAL RSRV-BLDG MAINT:</b>     | <b>705.29</b>      | <b>-20,380.64</b>  | <b>1,342.25</b>      | <b>21,722.89</b>                 | <b>-122,334.00</b>   |
| <b>Fund: 032 - CIP LARGE VEHICLE/EQUIPMENT</b>        |                    |                    |                      |                                  |                      |
| Revenue                                               | 0.00               | 17,666.66          | 0.00                 | -17,666.66                       | 106,000.00           |
| <b>Total Fund: 032 - CIP LARGE VEHICLE/EQUIPMENT:</b> | <b>0.00</b>        | <b>17,666.66</b>   | <b>0.00</b>          | <b>-17,666.66</b>                | <b>106,000.00</b>    |
| <b>Fund: 110 - ROAD USE TAX</b>                       |                    |                    |                      |                                  |                      |
| Revenue                                               | 398,148.43         | 566,666.66         | 682,570.85           | 115,904.19                       | 3,400,000.00         |
| Expense                                               | 286,269.22         | 842,667.28         | 511,980.65           | 330,686.63                       | 5,056,937.00         |
| <b>Total Fund: 110 - ROAD USE TAX:</b>                | <b>111,879.21</b>  | <b>-276,000.62</b> | <b>170,590.20</b>    | <b>446,590.82</b>                | <b>-1,656,937.00</b> |
| <b>Fund: 112 - EMPLOYEE BENEFITS FUND</b>             |                    |                    |                      |                                  |                      |
| Revenue                                               | 2,150.17           | 463,367.14         | 32,222.38            | -431,144.76                      | 2,780,203.00         |
| Expense                                               | 0.00               | 448,998.00         | 0.00                 | 448,998.00                       | 2,693,988.00         |
| <b>Total Fund: 112 - EMPLOYEE BENEFITS FUND:</b>      | <b>2,150.17</b>    | <b>14,369.14</b>   | <b>32,222.38</b>     | <b>17,853.24</b>                 | <b>86,215.00</b>     |
| <b>Fund: 117 - POLICE/FIRE RETIREMENT</b>             |                    |                    |                      |                                  |                      |
| Revenue                                               | 1,398.50           | 193,787.30         | 15,856.86            | -177,930.44                      | 1,162,724.00         |
| Expense                                               | 0.00               | 189,205.98         | 0.00                 | 189,205.98                       | 1,135,685.00         |
| <b>Total Fund: 117 - POLICE/FIRE RETIREMENT:</b>      | <b>1,398.50</b>    | <b>4,581.32</b>    | <b>15,856.86</b>     | <b>11,275.54</b>                 | <b>27,039.00</b>     |
| <b>Fund: 119 - EMERGENCY FUND</b>                     |                    |                    |                      |                                  |                      |
| Revenue                                               | 10.04              | 40,780.50          | 2,519.80             | -38,260.70                       | 244,683.00           |

## Monthly Budget Report - Marshalltown

For Fiscal: Current Period Ending: 08/31/2019

| Account Typ...                                         | August Activity   | YTD Budget        | YTD Activity      | Variance Favorable (Unfavorable) | Total Budget       |
|--------------------------------------------------------|-------------------|-------------------|-------------------|----------------------------------|--------------------|
| Expense                                                | 0.00              | 40,780.50         | 0.00              | 40,780.50                        | 244,683.00         |
| <b>Total Fund: 119 - EMERGENCY FUND:</b>               | <b>10.04</b>      | <b>0.00</b>       | <b>2,519.80</b>   | <b>2,519.80</b>                  | <b>0.00</b>        |
| <b>Fund: 121 - LOCAL OPTION SALES TAX</b>              |                   |                   |                   |                                  |                    |
| Revenue                                                | 315,907.27        | 529,166.66        | 640,400.25        | 111,233.59                       | 3,175,000.00       |
| Expense                                                | 31,485.00         | 557,636.28        | 53,705.00         | 503,931.28                       | 3,347,111.00       |
| <b>Total Fund: 121 - LOCAL OPTION SALES TAX:</b>       | <b>284,422.27</b> | <b>-28,469.62</b> | <b>586,695.25</b> | <b>615,164.87</b>                | <b>-172,111.00</b> |
| <b>Fund: 125 - TAX INCREMENT FINANCING</b>             |                   |                   |                   |                                  |                    |
| Revenue                                                | 1,445.64          | 106,882.64        | 17,962.03         | -88,920.61                       | 641,296.00         |
| Expense                                                | 0.00              | 132,019.98        | 1,475.00          | 130,544.98                       | 792,120.00         |
| <b>Total Fund: 125 - TAX INCREMENT FINANCING:</b>      | <b>1,445.64</b>   | <b>-25,137.34</b> | <b>16,487.03</b>  | <b>41,624.37</b>                 | <b>-150,824.00</b> |
| <b>Fund: 126 - TIF-LMI</b>                             |                   |                   |                   |                                  |                    |
| Revenue                                                | 0.00              | 2,925.32          | 0.00              | -2,925.32                        | 17,552.00          |
| <b>Total Fund: 126 - TIF-LMI:</b>                      | <b>0.00</b>       | <b>2,925.32</b>   | <b>0.00</b>       | <b>-2,925.32</b>                 | <b>17,552.00</b>   |
| <b>Fund: 130 - CITY TORT LIABILITY</b>                 |                   |                   |                   |                                  |                    |
| Revenue                                                | 210.68            | 166.66            | 1,685.93          | 1,519.27                         | 1,000.00           |
| Expense                                                | 3,136.41          | 833.32            | 3,136.41          | -2,303.09                        | 5,000.00           |
| <b>Total Fund: 130 - CITY TORT LIABILITY:</b>          | <b>-2,925.73</b>  | <b>-666.66</b>    | <b>-1,450.48</b>  | <b>-783.82</b>                   | <b>-4,000.00</b>   |
| <b>Fund: 132 - GRANTS-STATE/LOCAL AGENCIES</b>         |                   |                   |                   |                                  |                    |
| Revenue                                                | 0.00              | 8,333.32          | 0.00              | -8,333.32                        | 50,000.00          |
| Expense                                                | 42,740.00         | 0.00              | 46,740.00         | -46,740.00                       | 0.00               |
| <b>Total Fund: 132 - GRANTS-STATE/LOCAL AGENCIES:</b>  | <b>-42,740.00</b> | <b>8,333.32</b>   | <b>-46,740.00</b> | <b>-55,073.32</b>                | <b>50,000.00</b>   |
| <b>Fund: 140 - PARK &amp; REC DONATION FUND</b>        |                   |                   |                   |                                  |                    |
| Revenue                                                | 4,880.29          | 966.66            | 6,883.72          | 5,917.06                         | 5,800.00           |
| Expense                                                | 9,360.06          | 816.64            | 9,360.06          | -8,543.42                        | 4,900.00           |
| <b>Total Fund: 140 - PARK &amp; REC DONATION FUND:</b> | <b>-4,479.77</b>  | <b>150.02</b>     | <b>-2,476.34</b>  | <b>-2,626.36</b>                 | <b>900.00</b>      |
| <b>Fund: 141 - MTOWN TENNIS ASSOC</b>                  |                   |                   |                   |                                  |                    |
| Revenue                                                | 4.44              | 3.32              | 8.45              | 5.13                             | 20.00              |
| <b>Total Fund: 141 - MTOWN TENNIS ASSOC:</b>           | <b>4.44</b>       | <b>3.32</b>       | <b>8.45</b>       | <b>5.13</b>                      | <b>20.00</b>       |
| <b>Fund: 142 - SOFTBALL ASSOCIATION FUND</b>           |                   |                   |                   |                                  |                    |
| Revenue                                                | 0.00              | 4,888.66          | 18.58             | -4,870.08                        | 29,332.00          |
| Expense                                                | 11,184.26         | 4,883.98          | 16,915.23         | -12,031.25                       | 29,332.00          |
| <b>Total Fund: 142 - SOFTBALL ASSOCIATION FUND:</b>    | <b>-11,184.26</b> | <b>4.68</b>       | <b>-16,896.65</b> | <b>-16,901.33</b>                | <b>0.00</b>        |
| <b>Fund: 144 - LIVE HEALTHY IOWA</b>                   |                   |                   |                   |                                  |                    |
| Revenue                                                | 0.00              | 1,249.50          | 0.00              | -1,249.50                        | 7,500.00           |
| Expense                                                | 1,394.18          | 1,225.02          | 5,126.33          | -3,901.31                        | 7,351.00           |
| <b>Total Fund: 144 - LIVE HEALTHY IOWA :</b>           | <b>-1,394.18</b>  | <b>24.48</b>      | <b>-5,126.33</b>  | <b>-5,150.81</b>                 | <b>149.00</b>      |
| <b>Fund: 145 - TORNADO GENERAL</b>                     |                   |                   |                   |                                  |                    |
| Revenue                                                | 158,864.44        | 553,771.72        | 207,876.73        | -345,894.99                      | 3,323,960.00       |
| Expense                                                | 173,215.12        | 0.00              | 246,116.84        | -246,116.84                      | 0.00               |

## Monthly Budget Report - Marshalltown

For Fiscal: Current Period Ending: 08/31/2019

| Account Typ...                                       | August Activity   | YTD Budget        | YTD Activity      | Variance Favorable (Unfavorable) | Total Budget        |
|------------------------------------------------------|-------------------|-------------------|-------------------|----------------------------------|---------------------|
| <b>Total Fund: 145 - TORNADO GENERAL:</b>            | <b>-14,350.68</b> | <b>553,771.72</b> | <b>-38,240.11</b> | <b>-592,011.83</b>               | <b>3,323,960.00</b> |
| <b>Fund: 147 - FEMA DEMO</b>                         |                   |                   |                   |                                  |                     |
| Revenue                                              | 0.00              | 190,384.46        | 0.00              | -190,384.46                      | 1,142,764.00        |
| Expense                                              | 178.89            | 201,169.50        | 178.89            | 200,990.61                       | 1,207,500.00        |
| <b>Total Fund: 147 - FEMA DEMO:</b>                  | <b>-178.89</b>    | <b>-10,785.04</b> | <b>-178.89</b>    | <b>10,606.15</b>                 | <b>-64,736.00</b>   |
| <b>Fund: 150 - COPS FAST GRANTS</b>                  |                   |                   |                   |                                  |                     |
| Revenue                                              | 4,722.25          | 9,163.00          | 4,722.25          | -4,440.75                        | 55,000.00           |
| Expense                                              | 7,807.75          | 8,420.74          | 15,570.63         | -7,149.89                        | 50,545.00           |
| <b>Total Fund: 150 - COPS FAST GRANTS:</b>           | <b>-3,085.50</b>  | <b>742.26</b>     | <b>-10,848.38</b> | <b>-11,590.64</b>                | <b>4,455.00</b>     |
| <b>Fund: 151 - DEPT OF JUSTICE GRANTS</b>            |                   |                   |                   |                                  |                     |
| Revenue                                              | 1,205.00          | 3,833.32          | 1,205.00          | -2,628.32                        | 23,000.00           |
| Expense                                              | 0.00              | 3,833.32          | 0.00              | 3,833.32                         | 23,000.00           |
| <b>Total Fund: 151 - DEPT OF JUSTICE GRANTS:</b>     | <b>1,205.00</b>   | <b>0.00</b>       | <b>1,205.00</b>   | <b>1,205.00</b>                  | <b>0.00</b>         |
| <b>Fund: 152 - POLICE UNDESIGNATED GRANTS</b>        |                   |                   |                   |                                  |                     |
| Revenue                                              | 887.81            | 15,252.72         | 973.31            | -14,279.41                       | 91,553.00           |
| Expense                                              | 13,898.80         | 15,686.38         | 19,563.57         | -3,877.19                        | 94,153.00           |
| <b>Total Fund: 152 - POLICE UNDESIGNATED GRANTS:</b> | <b>-13,010.99</b> | <b>-433.66</b>    | <b>-18,590.26</b> | <b>-18,156.60</b>                | <b>-2,600.00</b>    |
| <b>Fund: 153 - POLICE DEPT DONATION FUND</b>         |                   |                   |                   |                                  |                     |
| Revenue                                              | 310.25            | 449.98            | 559.93            | 109.95                           | 2,700.00            |
| Expense                                              | 1,236.00          | 1,574.54          | 1,236.00          | 338.54                           | 9,450.00            |
| <b>Total Fund: 153 - POLICE DEPT DONATION FUND:</b>  | <b>-925.75</b>    | <b>-1,124.56</b>  | <b>-676.07</b>    | <b>448.49</b>                    | <b>-6,750.00</b>    |
| <b>Fund: 156 - FIRE DEPT DONATION FUND</b>           |                   |                   |                   |                                  |                     |
| Revenue                                              | 23.07             | 833.32            | 43.93             | -789.39                          | 5,000.00            |
| Expense                                              | 14.00             | 833.32            | 84.00             | 749.32                           | 5,000.00            |
| <b>Total Fund: 156 - FIRE DEPT DONATION FUND:</b>    | <b>9.07</b>       | <b>0.00</b>       | <b>-40.07</b>     | <b>-40.07</b>                    | <b>0.00</b>         |
| <b>Fund: 157 - FIRE DEPT GRANTS</b>                  |                   |                   |                   |                                  |                     |
| Revenue                                              | 12.15             | 10.00             | 23.12             | 13.12                            | 60.00               |
| <b>Total Fund: 157 - FIRE DEPT GRANTS:</b>           | <b>12.15</b>      | <b>10.00</b>      | <b>23.12</b>      | <b>13.12</b>                     | <b>60.00</b>        |
| <b>Fund: 160 - ECONOMIC DEVELOPMENT GIFT</b>         |                   |                   |                   |                                  |                     |
| Revenue                                              | 131.79            | 58.32             | 250.81            | 192.49                           | 350.00              |
| <b>Total Fund: 160 - ECONOMIC DEVELOPMENT GIFT:</b>  | <b>131.79</b>     | <b>58.32</b>      | <b>250.81</b>     | <b>192.49</b>                    | <b>350.00</b>       |
| <b>Fund: 161 - SURETY DEPOSITS/SUBDIVIDER</b>        |                   |                   |                   |                                  |                     |
| Revenue                                              | 27.49             | 30.82             | 52.32             | 21.50                            | 185.00              |
| <b>Total Fund: 161 - SURETY DEPOSITS/SUBDIVIDER:</b> | <b>27.49</b>      | <b>30.82</b>      | <b>52.32</b>      | <b>21.50</b>                     | <b>185.00</b>       |
| <b>Fund: 170 - LIBRARY DONATION FUND</b>             |                   |                   |                   |                                  |                     |
| Revenue                                              | 1,585.21          | 3,549.98          | 3,110.19          | -439.79                          | 21,300.00           |
| Expense                                              | 1,167.38          | 5,433.30          | 2,501.12          | 2,932.18                         | 32,600.00           |
| <b>Total Fund: 170 - LIBRARY DONATION FUND:</b>      | <b>417.83</b>     | <b>-1,883.32</b>  | <b>609.07</b>     | <b>2,492.39</b>                  | <b>-11,300.00</b>   |



## Monthly Budget Report - Marshalltown

For Fiscal: Current Period Ending: 08/31/2019

| Account Typ...                                            | August Activity  | YTD Budget       | YTD Activity     | Variance Favorable (Unfavorable) | Total Budget      |
|-----------------------------------------------------------|------------------|------------------|------------------|----------------------------------|-------------------|
| <b>Fund: 177 - SEIZED ASSETS (POLICE)</b>                 |                  |                  |                  |                                  |                   |
| Revenue                                                   | 144.76           | 716.46           | 569.73           | -146.73                          | 4,300.00          |
| Expense                                                   | 0.00             | 666.46           | 82.20            | 584.26                           | 4,000.00          |
| <b>Total Fund: 177 - SEIZED ASSETS (POLICE):</b>          | <b>144.76</b>    | <b>50.00</b>     | <b>487.53</b>    | <b>437.53</b>                    | <b>300.00</b>     |
| <b>Fund: 179 - OTHER COMM AND ECON DEVELOPMENT</b>        |                  |                  |                  |                                  |                   |
| Revenue                                                   | 209.01           | 0.00             | 397.78           | 397.78                           | 0.00              |
| <b>Total Fund: 179 - OTHER COMM AND ECON DEVELOPMENT:</b> | <b>209.01</b>    | <b>0.00</b>      | <b>397.78</b>    | <b>397.78</b>                    | <b>0.00</b>       |
| <b>Fund: 180 - HOUSING GRANTS</b>                         |                  |                  |                  |                                  |                   |
| Revenue                                                   | 68.16            | 0.00             | 129.72           | 129.72                           | 0.00              |
| <b>Total Fund: 180 - HOUSING GRANTS:</b>                  | <b>68.16</b>     | <b>0.00</b>      | <b>129.72</b>    | <b>129.72</b>                    | <b>0.00</b>       |
| <b>Fund: 183 - FY 08 EDI (ECON DEV INCENTIVE)</b>         |                  |                  |                  |                                  |                   |
| Expense                                                   | 0.00             | 106.62           | 160.00           | -53.38                           | 640.00            |
| <b>Total Fund: 183 - FY 08 EDI (ECON DEV INCENTIVE):</b>  | <b>0.00</b>      | <b>106.62</b>    | <b>160.00</b>    | <b>-53.38</b>                    | <b>640.00</b>     |
| <b>Fund: 184 - VOUCHERS - 002, 003</b>                    |                  |                  |                  |                                  |                   |
| Revenue                                                   | 92,064.96        | 204,489.58       | 184,218.84       | -20,270.74                       | 1,226,938.00      |
| Expense                                                   | 88,717.86        | 206,542.12       | 171,306.52       | 35,235.60                        | 1,239,330.00      |
| <b>Total Fund: 184 - VOUCHERS - 002, 003:</b>             | <b>3,347.10</b>  | <b>-2,052.54</b> | <b>12,912.32</b> | <b>14,964.86</b>                 | <b>-12,392.00</b> |
| <b>Fund: 189 - #6 HUD LEAD GRANT</b>                      |                  |                  |                  |                                  |                   |
| Revenue                                                   | 14,676.23        | 276,855.32       | 31,110.76        | -245,744.56                      | 1,661,132.00      |
| Expense                                                   | 18,967.34        | 261,812.82       | 33,518.59        | 228,294.23                       | 1,571,506.00      |
| <b>Total Fund: 189 - #6 HUD LEAD GRANT:</b>               | <b>-4,291.11</b> | <b>15,042.50</b> | <b>-2,407.83</b> | <b>-17,450.33</b>                | <b>89,626.00</b>  |
| <b>Fund: 200 - GO BONDS DEBT FUND</b>                     |                  |                  |                  |                                  |                   |
| Revenue                                                   | 400.02           | 702,163.74       | 8,944.05         | -693,219.69                      | 4,213,129.00      |
| Expense                                                   | 0.00             | 696,310.18       | 14,243.00        | 682,067.18                       | 4,179,531.00      |
| <b>Total Fund: 200 - GO BONDS DEBT FUND:</b>              | <b>400.02</b>    | <b>5,853.56</b>  | <b>-5,298.95</b> | <b>-11,152.51</b>                | <b>33,598.00</b>  |
| <b>Fund: 300 - CIP COLLECTION FUND</b>                    |                  |                  |                  |                                  |                   |
| Revenue                                                   | 355.84           | 102,366.30       | 6,928.93         | -95,437.37                       | 614,198.00        |
| Expense                                                   | 0.00             | 102,366.32       | 0.00             | 102,366.32                       | 614,198.00        |
| <b>Total Fund: 300 - CIP COLLECTION FUND:</b>             | <b>355.84</b>    | <b>-0.02</b>     | <b>6,928.93</b>  | <b>6,928.95</b>                  | <b>0.00</b>       |
| <b>Fund: 312 - AIRPORT PROJECT FUND</b>                   |                  |                  |                  |                                  |                   |
| Revenue                                                   | 0.00             | 374,999.98       | 0.00             | -374,999.98                      | 2,250,000.00      |
| Expense                                                   | 0.00             | 375,000.00       | 0.00             | 375,000.00                       | 2,250,000.00      |
| <b>Total Fund: 312 - AIRPORT PROJECT FUND:</b>            | <b>0.00</b>      | <b>-0.02</b>     | <b>0.00</b>      | <b>0.02</b>                      | <b>0.00</b>       |
| <b>Fund: 320 - SPECIAL ASSESSMENT PROJECTS</b>            |                  |                  |                  |                                  |                   |
| Revenue                                                   | 0.00             | 1,666.64         | 0.00             | -1,666.64                        | 10,000.00         |
| <b>Total Fund: 320 - SPECIAL ASSESSMENT PROJECTS:</b>     | <b>0.00</b>      | <b>1,666.64</b>  | <b>0.00</b>      | <b>-1,666.64</b>                 | <b>10,000.00</b>  |
| <b>Fund: 340 - BIKE PATH PROJECT FUND</b>                 |                  |                  |                  |                                  |                   |
| Expense                                                   | 16,502.76        | 0.00             | 31,116.46        | -31,116.46                       | 0.00              |

## Monthly Budget Report - Marshalltown

For Fiscal: Current Period Ending: 08/31/2019

| Account Typ...                                                     | August Activity    | YTD Budget         | YTD Activity       | Variance Favorable (Unfavorable) | Total Budget         |
|--------------------------------------------------------------------|--------------------|--------------------|--------------------|----------------------------------|----------------------|
| <b>Total Fund: 340 - BIKE PATH PROJECT FUND:</b>                   | <b>16,502.76</b>   | <b>0.00</b>        | <b>31,116.46</b>   | <b>-31,116.46</b>                | <b>0.00</b>          |
| <b>Fund: 341 - TREES FOREVER PROJECT</b>                           |                    |                    |                    |                                  |                      |
| Revenue                                                            | 21.05              | 1,666.66           | 40.06              | -1,626.60                        | 10,000.00            |
| Expense                                                            | 0.00               | 1,666.66           | 0.00               | 1,666.66                         | 10,000.00            |
| <b>Total Fund: 341 - TREES FOREVER PROJECT:</b>                    | <b>21.05</b>       | <b>0.00</b>        | <b>40.06</b>       | <b>40.06</b>                     | <b>0.00</b>          |
| <b>Fund: 350 - GO BONDS CAPITAL PROJECTS</b>                       |                    |                    |                    |                                  |                      |
| Revenue                                                            | 22.40              | 0.00               | 42.63              | 42.63                            | 0.00                 |
| <b>Total Fund: 350 - GO BONDS CAPITAL PROJECTS:</b>                | <b>22.40</b>       | <b>0.00</b>        | <b>42.63</b>       | <b>42.63</b>                     | <b>0.00</b>          |
| <b>Fund: 354 - POLICE &amp; FIRE STATIONS</b>                      |                    |                    |                    |                                  |                      |
| Revenue                                                            | 7,142.56           | 0.00               | 14,773.97          | 14,773.97                        | 0.00                 |
| Expense                                                            | 160,655.44         | 0.00               | 465,277.44         | -465,277.44                      | 0.00                 |
| <b>Total Fund: 354 - POLICE &amp; FIRE STATIONS:</b>               | <b>-153,512.88</b> | <b>0.00</b>        | <b>-450,503.47</b> | <b>-450,503.47</b>               | <b>0.00</b>          |
| <b>Fund: 355 - 2015 GO BONDS (D&amp;D)</b>                         |                    |                    |                    |                                  |                      |
| Revenue                                                            | 1,332.21           | 333.32             | 2,546.05           | 2,212.73                         | 2,000.00             |
| Expense                                                            | 4,617.04           | 8,333.32           | 15,187.04          | -6,853.72                        | 50,000.00            |
| <b>Total Fund: 355 - 2015 GO BONDS (D&amp;D):</b>                  | <b>-3,284.83</b>   | <b>-8,000.00</b>   | <b>-12,640.99</b>  | <b>-4,640.99</b>                 | <b>-48,000.00</b>    |
| <b>Fund: 357 - 2018 CY STREET PROJECTS</b>                         |                    |                    |                    |                                  |                      |
| Revenue                                                            | 0.00               | 44,149.00          | 0.00               | -44,149.00                       | 265,000.00           |
| Expense                                                            | 1,232.60           | 44,149.00          | 20,269.37          | 23,879.63                        | 265,000.00           |
| <b>Total Fund: 357 - 2018 CY STREET PROJECTS:</b>                  | <b>-1,232.60</b>   | <b>0.00</b>        | <b>-20,269.37</b>  | <b>-20,269.37</b>                | <b>0.00</b>          |
| <b>Fund: 381 - 2019 CY STREET,SIDEWALK,PARKING PROJECTS</b>        |                    |                    |                    |                                  |                      |
| Revenue                                                            | 651.73             | 67,500.00          | 1,392.22           | -66,107.78                       | 405,000.00           |
| Expense                                                            | 31,442.37          | 445,833.32         | 57,872.32          | 387,961.00                       | 2,675,000.00         |
| <b>Total Fund: 381 - 2019 CY STREET,SIDEWALK,PARKING PROJECTS:</b> | <b>-30,790.64</b>  | <b>-378,333.32</b> | <b>-56,480.10</b>  | <b>321,853.22</b>                | <b>-2,270,000.00</b> |
| <b>Fund: 383 - COLISEUM REMODEL</b>                                |                    |                    |                    |                                  |                      |
| Revenue                                                            | 349,441.81         | 570,024.82         | 439,559.54         | -130,465.28                      | 3,420,949.00         |
| Expense                                                            | 1,639.01           | 601,261.32         | 1,719.06           | 599,542.26                       | 3,607,568.00         |
| <b>Total Fund: 383 - COLISEUM REMODEL:</b>                         | <b>347,802.80</b>  | <b>-31,236.50</b>  | <b>437,840.48</b>  | <b>469,076.98</b>                | <b>-186,619.00</b>   |
| <b>Fund: 392 - TIF DISTRICT III CAP PROJECTS</b>                   |                    |                    |                    |                                  |                      |
| Revenue                                                            | 20.35              | 0.00               | 38.73              | 38.73                            | 0.00                 |
| <b>Total Fund: 392 - TIF DISTRICT III CAP PROJECTS:</b>            | <b>20.35</b>       | <b>0.00</b>        | <b>38.73</b>       | <b>38.73</b>                     | <b>0.00</b>          |
| <b>Fund: 393 - TIF DISTRICT IV CAP PROJECTS</b>                    |                    |                    |                    |                                  |                      |
| Revenue                                                            | 0.00               | 20,102.94          | 0.00               | -20,102.94                       | 120,666.00           |
| Expense                                                            | 21,423.50          | 20,102.94          | 44,377.25          | -24,274.31                       | 120,666.00           |
| <b>Total Fund: 393 - TIF DISTRICT IV CAP PROJECTS:</b>             | <b>-21,423.50</b>  | <b>0.00</b>        | <b>-44,377.25</b>  | <b>-44,377.25</b>                | <b>0.00</b>          |
| <b>Fund: 395 - ECONOMIC DEVELOPMENT PROJECT FUND</b>               |                    |                    |                    |                                  |                      |
| Expense                                                            | 33,511.14          | 0.00               | 89,901.03          | -89,901.03                       | 0.00                 |
| <b>Total Fund: 395 - ECONOMIC DEVELOPMENT PROJECT FUND:</b>        | <b>33,511.14</b>   | <b>0.00</b>        | <b>89,901.03</b>   | <b>-89,901.03</b>                | <b>0.00</b>          |

## Monthly Budget Report - Marshalltown

For Fiscal: Current Period Ending: 08/31/2019

| Account Typ...                                          | August Activity    | YTD Budget           | YTD Activity        | Variance Favorable (Unfavorable) | Total Budget         |
|---------------------------------------------------------|--------------------|----------------------|---------------------|----------------------------------|----------------------|
| <b>Fund: 610 - WATER POLLUTION CONTROL</b>              |                    |                      |                     |                                  |                      |
| Revenue                                                 | 13.79              | 0.00                 | 208,440.96          | 208,440.96                       | 0.00                 |
| Expense                                                 | 318,458.88         | 1,152,064.90         | 516,407.15          | 635,657.75                       | 6,913,461.00         |
| <b>Total Fund: 610 - WATER POLLUTION CONTROL:</b>       | <b>-318,445.09</b> | <b>-1,152,064.90</b> | <b>-307,966.19</b>  | <b>844,098.71</b>                | <b>-6,913,461.00</b> |
| <b>Fund: 611 - WPCP REVENUE</b>                         |                    |                      |                     |                                  |                      |
| Revenue                                                 | 756,014.95         | 1,249,549.26         | 1,373,634.56        | 124,085.30                       | 7,497,296.00         |
| Expense                                                 | 0.00               | 0.00                 | 208,427.17          | -208,427.17                      | 0.00                 |
| <b>Total Fund: 611 - WPCP REVENUE:</b>                  | <b>756,014.95</b>  | <b>1,249,549.26</b>  | <b>1,165,207.39</b> | <b>-84,341.87</b>                | <b>7,497,296.00</b>  |
| <b>Fund: 612 - WPCP REVENUE BOND FUND</b>               |                    |                      |                     |                                  |                      |
| Revenue                                                 | 0.00               | 0.00                 | 192,949.63          | 192,949.63                       | 0.00                 |
| Expense                                                 | 43,995.96          | 0.00                 | 250,986.52          | -250,986.52                      | 0.00                 |
| <b>Total Fund: 612 - WPCP REVENUE BOND FUND:</b>        | <b>-43,995.96</b>  | <b>0.00</b>          | <b>-58,036.89</b>   | <b>-58,036.89</b>                | <b>0.00</b>          |
| <b>Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV</b>        |                    |                      |                     |                                  |                      |
| Revenue                                                 | 95.87              | 2,166.66             | 182.45              | -1,984.21                        | 13,000.00            |
| <b>Total Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV:</b> | <b>95.87</b>       | <b>2,166.66</b>      | <b>182.45</b>       | <b>-1,984.21</b>                 | <b>13,000.00</b>     |
| <b>Fund: 616 - SANITARY SEWER REHAB PROJECT</b>         |                    |                      |                     |                                  |                      |
| Revenue                                                 | 0.00               | 318,666.66           | 0.00                | -318,666.66                      | 1,912,000.00         |
| Expense                                                 | 13,122.25          | 449,826.66           | 13,122.25           | 436,704.41                       | 2,700,000.00         |
| <b>Total Fund: 616 - SANITARY SEWER REHAB PROJECT:</b>  | <b>-13,122.25</b>  | <b>-131,160.00</b>   | <b>-13,122.25</b>   | <b>118,037.75</b>                | <b>-788,000.00</b>   |
| <b>Fund: 617 - SANITARY SEWER NEW CONSTRUCTN</b>        |                    |                      |                     |                                  |                      |
| Revenue                                                 | 166.00             | 2,333.32             | 1,932.00            | -401.32                          | 14,000.00            |
| <b>Total Fund: 617 - SANITARY SEWER NEW CONSTRUCTN:</b> | <b>166.00</b>      | <b>2,333.32</b>      | <b>1,932.00</b>     | <b>-401.32</b>                   | <b>14,000.00</b>     |
| <b>Fund: 690 - TRANSIT OPERATING</b>                    |                    |                      |                     |                                  |                      |
| Revenue                                                 | 23,540.69          | 131,173.24           | 48,187.56           | -82,985.68                       | 787,040.00           |
| Expense                                                 | 60,929.69          | 131,134.96           | 115,258.39          | 15,876.57                        | 787,040.00           |
| <b>Total Fund: 690 - TRANSIT OPERATING:</b>             | <b>-37,389.00</b>  | <b>38.28</b>         | <b>-67,070.83</b>   | <b>-67,109.11</b>                | <b>0.00</b>          |
| <b>Fund: 740 - STORM SEWER UTILITY</b>                  |                    |                      |                     |                                  |                      |
| Revenue                                                 | 126,571.39         | 247,833.32           | 254,270.07          | 6,436.75                         | 1,487,000.00         |
| Expense                                                 | 43,506.06          | 184,335.12           | 80,239.80           | 104,095.32                       | 1,106,162.00         |
| <b>Total Fund: 740 - STORM SEWER UTILITY:</b>           | <b>83,065.33</b>   | <b>63,498.20</b>     | <b>174,030.27</b>   | <b>110,532.07</b>                | <b>380,838.00</b>    |
| <b>Fund: 741 - 2016 GO STORM WATER PROJ</b>             |                    |                      |                     |                                  |                      |
| Revenue                                                 | 1,590.19           | 379,166.66           | 5,021.94            | -374,144.72                      | 2,275,000.00         |
| Expense                                                 | 348,488.77         | 278,225.00           | 777,068.14          | -498,843.14                      | 1,670,000.00         |
| <b>Total Fund: 741 - 2016 GO STORM WATER PROJ:</b>      | <b>-346,898.58</b> | <b>100,941.66</b>    | <b>-772,046.20</b>  | <b>-872,987.86</b>               | <b>605,000.00</b>    |
| <b>Fund: 750 - COMPOSTING FACILITY</b>                  |                    |                      |                     |                                  |                      |
| Revenue                                                 | 6,514.80           | 11,484.78            | 12,989.73           | 1,504.95                         | 68,909.00            |
| Expense                                                 | 5,479.05           | 14,416.28            | 10,667.58           | 3,748.70                         | 86,522.00            |
| <b>Total Fund: 750 - COMPOSTING FACILITY:</b>           | <b>1,035.75</b>    | <b>-2,931.50</b>     | <b>2,322.15</b>     | <b>5,253.65</b>                  | <b>-17,613.00</b>    |

Monthly Budget Report - Marshalltown

For Fiscal: Current Period Ending: 08/31/2019

| Account Typ...                                           | August Activity    | YTD Budget        | YTD Activity         | Variance Favorable (Unfavorable) | Total Budget      |
|----------------------------------------------------------|--------------------|-------------------|----------------------|----------------------------------|-------------------|
| <b>Fund: 751 - TORNADO - COMPOST</b>                     |                    |                   |                      |                                  |                   |
| Expense                                                  | 0.00               | 0.00              | 59,980.00            | -59,980.00                       | 0.00              |
| <b>Total Fund: 751 - TORNADO - COMPOST:</b>              | <b>0.00</b>        | <b>0.00</b>       | <b>59,980.00</b>     | <b>-59,980.00</b>                | <b>0.00</b>       |
| <b>Fund: 760 - P&amp;R CONCESSIONS ENTERPRISE</b>        |                    |                   |                      |                                  |                   |
| Revenue                                                  | 5,523.03           | 6,666.66          | 22,984.15            | 16,317.49                        | 40,000.00         |
| Expense                                                  | 13,549.30          | 5,904.90          | 22,799.92            | -16,895.02                       | 35,435.00         |
| <b>Total Fund: 760 - P&amp;R CONCESSIONS ENTERPRISE:</b> | <b>-8,026.27</b>   | <b>761.76</b>     | <b>184.23</b>        | <b>-577.53</b>                   | <b>4,565.00</b>   |
| <b>Fund: 881 - OCCUPATIONAL INSURANCE ESCROW</b>         |                    |                   |                      |                                  |                   |
| Revenue                                                  | 10,946.59          | 0.00              | 22,922.82            | 22,922.82                        | 0.00              |
| Expense                                                  | 22,451.33          | 0.00              | 27,318.48            | -27,318.48                       | 0.00              |
| <b>Total Fund: 881 - OCCUPATIONAL INSURANCE ESCROW:</b>  | <b>-11,504.74</b>  | <b>0.00</b>       | <b>-4,395.66</b>     | <b>-4,395.66</b>                 | <b>0.00</b>       |
| <b>Fund: 884 - GROUP HEALTH INSURANCE ESCROW</b>         |                    |                   |                      |                                  |                   |
| Revenue                                                  | 250,102.30         | 0.00              | 506,021.18           | 506,021.18                       | 0.00              |
| Expense                                                  | 533,494.45         | 0.00              | 758,804.46           | -758,804.46                      | 0.00              |
| <b>Total Fund: 884 - GROUP HEALTH INSURANCE ESCROW:</b>  | <b>-283,392.15</b> | <b>0.00</b>       | <b>-252,783.28</b>   | <b>-252,783.28</b>               | <b>0.00</b>       |
| <b>Fund: 886 - WORKMAN'S COMP DEDUCTIBLE FUND</b>        |                    |                   |                      |                                  |                   |
| Revenue                                                  | 95.89              | 0.00              | 182.49               | 182.49                           | 0.00              |
| <b>Total Fund: 886 - WORKMAN'S COMP DEDUCTIBLE FUND:</b> | <b>95.89</b>       | <b>0.00</b>       | <b>182.49</b>        | <b>182.49</b>                    | <b>0.00</b>       |
| <b>Fund: 910 - POLICE PENSION - T &amp; A</b>            |                    |                   |                      |                                  |                   |
| Expense                                                  | 828.29             | 0.00              | 2,484.87             | -2,484.87                        | 0.00              |
| <b>Total Fund: 910 - POLICE PENSION - T &amp; A:</b>     | <b>828.29</b>      | <b>0.00</b>       | <b>2,484.87</b>      | <b>-2,484.87</b>                 | <b>0.00</b>       |
| <b>Fund: 913 - 911 COMMISSION</b>                        |                    |                   |                      |                                  |                   |
| Revenue                                                  | 66,690.33          | 0.00              | 66,690.33            | 66,690.33                        | 0.00              |
| Expense                                                  | 77,053.16          | 0.00              | 144,950.03           | -144,950.03                      | 0.00              |
| <b>Total Fund: 913 - 911 COMMISSION:</b>                 | <b>-10,362.83</b>  | <b>0.00</b>       | <b>-78,259.70</b>    | <b>-78,259.70</b>                | <b>0.00</b>       |
| <b>Report Total:</b>                                     | <b>-757,058.53</b> | <b>-12,648.48</b> | <b>-1,737,299.82</b> | <b>-1,724,651.34</b>             | <b>-85,179.00</b> |

## Fund Summary

| Fund                             | August Activity | YTD Budget  | YTD Activity  | Variance Favorable (Unfavorable) | Total Budget  |
|----------------------------------|-----------------|-------------|---------------|----------------------------------|---------------|
| 001 - GENERAL FUND               | -910,966.79     | 565.74      | -1,855,152.08 | -1,855,717.82                    | 0.00          |
| 010 - CASH FLOW RESERVE FUND     | 8,721.69        | 12,330.00   | 10,554.25     | -1,775.75                        | 74,000.00     |
| 030 - CAPITAL RESERVE            | -18,707.23      | 649.44      | -52,858.79    | -53,508.23                       | 4,030.00      |
| 031 - CAPITAL RSRV-BLDG MAINT    | 705.29          | -20,380.64  | 1,342.25      | 21,722.89                        | -122,334.00   |
| 032 - CIP LARGE VEHICLE/EQUIPMI  | 0.00            | 17,666.66   | 0.00          | -17,666.66                       | 106,000.00    |
| 110 - ROAD USE TAX               | 111,879.21      | -276,000.62 | 170,590.20    | 446,590.82                       | -1,656,937.00 |
| 112 - EMPLOYEE BENEFITS FUND     | 2,150.17        | 14,369.14   | 32,222.38     | 17,853.24                        | 86,215.00     |
| 117 - POLICE/FIRE RETIREMENT     | 1,398.50        | 4,581.32    | 15,856.86     | 11,275.54                        | 27,039.00     |
| 119 - EMERGENCY FUND             | 10.04           | 0.00        | 2,519.80      | 2,519.80                         | 0.00          |
| 121 - LOCAL OPTION SALES TAX     | 284,422.27      | -28,469.62  | 586,695.25    | 615,164.87                       | -172,111.00   |
| 125 - TAX INCREMENT FINANCING    | 1,445.64        | -25,137.34  | 16,487.03     | 41,624.37                        | -150,824.00   |
| 126 - TIF-LMI                    | 0.00            | 2,925.32    | 0.00          | -2,925.32                        | 17,552.00     |
| 130 - CITY TORT LIABILITY        | -2,925.73       | -666.66     | -1,450.48     | -783.82                          | -4,000.00     |
| 132 - GRANTS-STATE/LOCAL AGEN    | -42,740.00      | 8,333.32    | -46,740.00    | -55,073.32                       | 50,000.00     |
| 140 - PARK & REC DONATION FUNI   | -4,479.77       | 150.02      | -2,476.34     | -2,626.36                        | 900.00        |
| 141 - MTOWN TENNIS ASSOC         | 4.44            | 3.32        | 8.45          | 5.13                             | 20.00         |
| 142 - SOFTBALL ASSOCIATION FUN   | -11,184.26      | 4.68        | -16,896.65    | -16,901.33                       | 0.00          |
| 144 - LIVE HEALTHY IOWA          | -1,394.18       | 24.48       | -5,126.33     | -5,150.81                        | 149.00        |
| 145 - TORNADO GENERAL            | -14,350.68      | 553,771.72  | -38,240.11    | -592,011.83                      | 3,323,960.00  |
| 147 - FEMA DEMO                  | -178.89         | -10,785.04  | -178.89       | 10,606.15                        | -64,736.00    |
| 150 - COPS FAST GRANTS           | -3,085.50       | 742.26      | -10,848.38    | -11,590.64                       | 4,455.00      |
| 151 - DEPT OF JUSTICE GRANTS     | 1,205.00        | 0.00        | 1,205.00      | 1,205.00                         | 0.00          |
| 152 - POLICE UNDESIGNATED GRAI   | -13,010.99      | -433.66     | -18,590.26    | -18,156.60                       | -2,600.00     |
| 153 - POLICE DEPT DONATION FUN   | -925.75         | -1,124.56   | -676.07       | 448.49                           | -6,750.00     |
| 156 - FIRE DEPT DONATION FUND    | 9.07            | 0.00        | -40.07        | -40.07                           | 0.00          |
| 157 - FIRE DEPT GRANTS           | 12.15           | 10.00       | 23.12         | 13.12                            | 60.00         |
| 160 - ECONOMIC DEVELOPMENT G     | 131.79          | 58.32       | 250.81        | 192.49                           | 350.00        |
| 161 - SURETY DEPOSITS/SUBDIVIDI  | 27.49           | 30.82       | 52.32         | 21.50                            | 185.00        |
| 170 - LIBRARY DONATION FUND      | 417.83          | -1,883.32   | 609.07        | 2,492.39                         | -11,300.00    |
| 177 - SEIZED ASSETS (POLICE)     | 144.76          | 50.00       | 487.53        | 437.53                           | 300.00        |
| 179 - OTHER COMM AND ECON DE     | 209.01          | 0.00        | 397.78        | 397.78                           | 0.00          |
| 180 - HOUSING GRANTS             | 68.16           | 0.00        | 129.72        | 129.72                           | 0.00          |
| 183 - FY 08 EDI (ECON DEV INCENT | 0.00            | -106.62     | -160.00       | -53.38                           | -640.00       |
| 184 - VOUCHERS - 002, 003        | 3,347.10        | -2,052.54   | 12,912.32     | 14,964.86                        | -12,392.00    |
| 189 - #6 HUD LEAD GRANT          | -4,291.11       | 15,042.50   | -2,407.83     | -17,450.33                       | 89,626.00     |
| 200 - GO BONDS DEBT FUND         | 400.02          | 5,853.56    | -5,298.95     | -11,152.51                       | 33,598.00     |
| 300 - CIP COLLECTION FUND        | 355.84          | -0.02       | 6,928.93      | 6,928.95                         | 0.00          |
| 312 - AIRPORT PROJECT FUND       | 0.00            | -0.02       | 0.00          | 0.02                             | 0.00          |
| 320 - SPECIAL ASSESSMENT PROJE   | 0.00            | 1,666.64    | 0.00          | -1,666.64                        | 10,000.00     |
| 340 - BIKE PATH PROJECT FUND     | -16,502.76      | 0.00        | -31,116.46    | -31,116.46                       | 0.00          |

**Monthly Budget Report - Marshalltown**
**For Fiscal: Current Period Ending: 08/31/2019**

|                                    |                    |                   |                      |                      |                   |
|------------------------------------|--------------------|-------------------|----------------------|----------------------|-------------------|
| 341 - TREES FOREVER PROJECT        | 21.05              | 0.00              | 40.06                | 40.06                | 0.00              |
| 350 - GO BONDS CAPITAL PROJECT     | 22.40              | 0.00              | 42.63                | 42.63                | 0.00              |
| 354 - POLICE & FIRE STATIONS       | -153,512.88        | 0.00              | -450,503.47          | -450,503.47          | 0.00              |
| 355 - 2015 GO BONDS (D&D)          | -3,284.83          | -8,000.00         | -12,640.99           | -4,640.99            | -48,000.00        |
| 357 - 2018 CY STREET PROJECTS      | -1,232.60          | 0.00              | -20,269.37           | -20,269.37           | 0.00              |
| 381 - 2019 CY STREET, SIDEWALK, P. | -30,790.64         | -378,333.32       | -56,480.10           | 321,853.22           | -2,270,000.00     |
| 383 - COLISEUM REMODEL             | 347,802.80         | -31,236.50        | 437,840.48           | 469,076.98           | -186,619.00       |
| 392 - TIF DISTRICT III CAP PROJECT | 20.35              | 0.00              | 38.73                | 38.73                | 0.00              |
| 393 - TIF DISTRICT IV CAP PROJECT  | -21,423.50         | 0.00              | -44,377.25           | -44,377.25           | 0.00              |
| 395 - ECONOMIC DEVELOPMENT P       | -33,511.14         | 0.00              | -89,901.03           | -89,901.03           | 0.00              |
| 610 - WATER POLLUTION CONTROL      | -318,445.09        | -1,152,064.90     | -307,966.19          | 844,098.71           | -6,913,461.00     |
| 611 - WPCP REVENUE                 | 756,014.95         | 1,249,549.26      | 1,165,207.39         | -84,341.87           | 7,497,296.00      |
| 612 - WPCP REVENUE BOND FUND       | -43,995.96         | 0.00              | -58,036.89           | -58,036.89           | 0.00              |
| 614 - WPCP CAPITAL IMPROVEMENT     | 95.87              | 2,166.66          | 182.45               | -1,984.21            | 13,000.00         |
| 616 - SANITARY SEWER REHAB PRC     | -13,122.25         | -131,160.00       | -13,122.25           | 118,037.75           | -788,000.00       |
| 617 - SANITARY SEWER NEW CONS      | 166.00             | 2,333.32          | 1,932.00             | -401.32              | 14,000.00         |
| 690 - TRANSIT OPERATING            | -37,389.00         | 38.28             | -67,070.83           | -67,109.11           | 0.00              |
| 740 - STORM SEWER UTILITY          | 83,065.33          | 63,498.20         | 174,030.27           | 110,532.07           | 380,838.00        |
| 741 - 2016 GO STORM WATER PRC      | -346,898.58        | 100,941.66        | -772,046.20          | -872,987.86          | 605,000.00        |
| 750 - COMPOSTING FACILITY          | 1,035.75           | -2,931.50         | 2,322.15             | 5,253.65             | -17,613.00        |
| 751 - TORNADO - COMPOST            | 0.00               | 0.00              | -59,980.00           | -59,980.00           | 0.00              |
| 760 - P&R CONCESSIONS ENTERPR      | -8,026.27          | 761.76            | 184.23               | -577.53              | 4,565.00          |
| 881 - OCCUPATIONAL INSURANCE       | -11,504.74         | 0.00              | -4,395.66            | -4,395.66            | 0.00              |
| 884 - GROUP HEALTH INSURANCE I     | -283,392.15        | 0.00              | -252,783.28          | -252,783.28          | 0.00              |
| 886 - WORKMAN'S COMP DEDUCT        | 95.89              | 0.00              | 182.49               | 182.49               | 0.00              |
| 910 - POLICE PENSION - T & A       | -828.29            | 0.00              | -2,484.87            | -2,484.87            | 0.00              |
| 913 - 911 COMMISSION               | -10,362.83         | 0.00              | -78,259.70           | -78,259.70           | 0.00              |
| <b>Report Total:</b>               | <b>-757,058.53</b> | <b>-12,648.48</b> | <b>-1,737,299.82</b> | <b>-1,724,651.34</b> | <b>-85,179.00</b> |