MARSHALLTOWN
IOWA

Joel Greer, Mayor
Jessica Kinser, Administrator
Diana Steiner, Finance Director
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FINANCE DEPARTMENT

March 17, 2020

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: January Monthly Financial Statements

Policy Issue: N/A.

Recommendation: Staff recommends approving the January 2020 monthly financial statements.

Background: The Finance department has prepared and reconciled the January 2020 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 7 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:

*In fund 145, we received a FEMA payment of $831,134 for the Category A Debris Removal City-wide project. We are still owed $277,045 for this Cat A project from FEMA and the state share in the amount of $147,757.

*The Police & Fire Building expenses in fund 354 were $242,884.

*Fund 355 shows revenue from the State Revolving Fund and related expenses for the Manhole & Point Repair Project.

*Fund 611 (WPCP Revenue) includes bond proceeds of $5,065,000 for the refunding of the 2012 & 2014 Sewer Revenue Bonds. In Fund 610 (WPCP Expenses), the 2012 & 2014 Revenue Bonds were paid off in the amount of 1,060,000 and $3,921,000 for principal and $3,250 and $13,326 for interest and transaction fees respectively.

Budget Impact: N/A

Attachment: January 2020 Financial Statements

cc: Jessica Kinser, City Administrator

MARSHALLTOWN
IOWA

FUND BALANCE REPORT
AS OF 01/31/2020

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
001 - GENERAL FUND	1,761,714.82	8,338,478.70	8,874,030.76	1,226,162.76
010 - CASH FLOW RESERVE FUND	2,295,731.37	50,185.35	-	2,345,916.72
030 - CAPITAL RESERVE	237,270.57	280,000.61	397,330.74	119,940.44
031 - CAPITAL RSRV-BLDG MAINT	274,259.88	3,875.04	-	278,134.92
032 - CIP LARGE VEHICLE/EQUIPMENT	212,000.00	-	-	212,000.00
110 - ROAD USE TAX	6,078,797.75	2,316,156.37	2,376,764.39	6,018,189.73
112 - EMPLOYEE BENEFITS FUND	2,694,901.22	1,517,735.92	1,224,058.82	2,988,578.32
117 - POLICE/FIRE RETIREMENT	510,413.10	640,860.07	540,246.24	611,026.93
119 - EMERGENCY FUND	-	133,264.09	132,132.29	1,131.80
121 - LOCAL OPTION SALES TAX	3,741,656.76	2,651,619.61	1,923,132.22	4,470,144.15
125 - TAX INCREMENT FINANCING	518,758.81	534,634.83	147,664.12	905,729.52
126 - TIF-LMI	-	24,752.11	-	24,752.11
130 - CITY TORT LIABILITY	83,777.25	24,314.98	27,792.37	80,299.86
132 - GRANTS-STATE/LOCAL AGENCIES	(49,516.79)	-	85,520.01	(135,036.80)
140 - PARK & REC DONATION FUND	95,747.77	62,110.19	13,352.83	144,505.13
141 - MTOWN TENNIS ASSOC	1,727.92	24.19	-	1,752.11
142 - SOFTBALL ASSOCIATION FUND	13,729.77	15,267.25	26,283.91	2,713.11
144 - LIVE HEALTHY IOWA	3,128.44	-	5,126.33	(1,997.89)
145 - TORNADO GENERAL	600,160.23	1,126,985.24	653,412.60	1,073,732.87
146 - FEMA VALOR	(64,348.56)	8,103.40	-	(56,245.16)
147 - FEMA DEMO	(29,608.21)	-	18,341.85	(47,950.06)
150 - COPS FAST GRANTS	(2,818.95)	25,079.40	39,803.55	(17,543.10)
151 - DEPT OF JUSTICE GRANTS	(11,019.59)	1,809.69	344.50	(9,554.40)
152 - POLICE UNDESIGNATED GRANTS	1,194.10	33,507.39	67,616.04	(32,914.55)
153 - POLICE DEPT DONATION FUND	94,557.84	10,778.58	15,069.59	90,266.83
156 - FIRE DEPT DONATION FUND	9,053.60	2,059.97	2,821.63	8,291.94
157 - FIRE DEPT GRANTS	4,723.45	66.13	-	4,789.58
160 - ECONOMIC DEVELOPMENT GIFT	51,247.83	717.49	-	51,965.32
161 - SURETY DEPOSITS/SUBDIVIDER	10,691.60	149.69	-	10,841.29
170 - LIBRARY DONATION FUND	110,317.71	18,663.84	18,444.70	110,536.85
177 - SEIZED ASSETS (POLICE)	42,225.68	(1,709.76)	386.04	40,129.88
179 - OTHER COMM AND ECON DEVELOPMENT	81,277.34	1,092.73	4,985.75	77,384.32
180 - HOUSING GRANTS	26,505.26	371.10	-	26,876.36
182 - #4 HUD LEAD GRANT	334.00	-	7.00	327.00
183 - FY 08 EDI (ECON DEV INCENTIVE)	(13,029.25)	-	360.00	(13,389.25)
184 - VOUCHERS - 002, 003	126,587.21	557,119.97	651,780.25	31,926.93
189 - #6 HUD LEAD GRANT	(12,834.57)	118,169.43	110,795.82	(5,460.96)
200 - GO BONDS DEBT FUND	146,285.51	2,285,878.00	442,417.50	1,989,746.01

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
300 - CIP COLLECTION FUND	122,311.52	335,670.53	274,478.77	183,503.28
311 - RISE STREET GRANTS	-	-	4,902.50	(4,902.50)
312 - AIRPORT PROJECT FUND	(22,135.42)	-	31,961.86	(54,097.28)
320 - SPECIAL ASSESSMENT PROJECTS	(24,083.95)	4,932.00	-	(19,151.95)
340 - BIKE PATH PROJECT FUND	(78,661.75)	17,214.10	92,224.24	(153,671.89)
341 - TREES FOREVER PROJECT	8,186.72	8,814.66	8,692.50	8,308.88
350 - GO BONDS CAPITAL PROJECTS	8,710.07	121.96	-	8,832.03
354 - POLICE & FIRE STATIONS	2,886,834.75	63,661.29	2,221,507.81	728,988.23
355 - 2015 GO BONDS (D&D)	533,217.44	6,776.05	171,861.05	368,132.44
357 - 2018 CY STREET PROJECTS	-	44,388.31	44,388.31	-
360 - 2019 GO BONDS & PROJECTS	-	5,691,651.75	32,892.66	5,658,759.09
381 - 2019 CY STREET,SIDEWALK,PARKING PROJECTS	2,331,666.52	37,135.28	303,838.18	2,064,963.62
382 - PUBLIC WORKS FACILITY	-	-	-	-
383 - COLISEUM REMODEL	495,473.00	907,846.14	23,540.16	1,379,778.98
392 - TIF DISTRICT III CAP PROJECTS	7,913.64	110.80	-	8,024.44
393 - TIF DISTRICT IV CAP PROJECTS	107,871.50	-	100,996.50	6,875.00
610 - WATER POLLUTION CONTROL	(7,795.76)	10,559,351.34	10,548,872.44	2,683.14
611 - WPCP REVENUE	13,229,747.88	13,489,840.20	10,575,252.61	16,144,335.47
612 - WPCP REVENUE BOND FUND	-	1,151,516.79	1,269,811.44	(118,294.65)
614 - WPCP CAPITAL IMPROVEMENT RSRV	1,037,278.81	21,997.67	-	1,059,276.48
616 - SANITARY SEWER REHAB PROJECT	-	13,122.25	13,122.25	-
617 - SANITARY SEWER NEW CONSTRUCTN	104,843.90	7,969.00	-	112,812.90
618 - TORNADO-WPCP	(2,295.51)	-	-	(2,295.51)
690 - TRANSIT OPERATING	37,700.65	423,570.05	424,336.01	36,934.69
740 - STORM SEWER UTILITY	2,541,393.49	855,547.13	977,906.26	2,419,034.36
741 - 2016 GO STORM WATER PROJ	1,132,463.68	531,003.41	1,722,879.23	(59,412.14)
742 - TORNADO - STORM/SEWER	(4,140.06)	-	-	(4,140.06)
750 - COMPOSTING FACILITY	184,889.99	37,469.45	45,733.85	176,625.59
751 - TORNADO - COMPOST	(463,058.08)	-	153,380.00	(616,438.08)
760 - P&R CONCESSIONS ENTERPRISE	(14,588.69)	23,186.15	27,488.94	(18,891.48)
881 - OCCUPATIONAL INSURANCE ESCROW	72,836.76	77,208.61	116,815.84	33,229.53
884 - GROUP HEALTH INSURANCE ESCROW	2,309,319.84	1,988,272.02	2,075,664.18	2,221,927.68
886 - WORKMAN'S COMP DEDUCTIBLE FUND	37,287.84	551.81	626.96	37,212.69
899 - INVENTORY FUND	-	-	-	-
910 - POLICE PENSION - T & A	-	5,798.03	6,626.32	(828.29)
913 - 911 COMMISION	(72,698.73)	480,380.82	598,978.57	(191,296.48)
950 - SUBDIVIDER IMPROVEMENT ESCROW	-	-	-	-
951 - SALES TAX REIMBURSEMENT	5,713.34	3,884.02	14,470.55	(4,873.19)
952 - SURETY BONDS/DEPOSITS	2,833.61	405.09	-	3,238.70
953 - IA STATE SLEUTH USR GRP	14,971.67	-	-	14,971.67
TOTAL	46,169,609.54	57,571,518.31	49,683,271.84	54,057,856.01

MARSHALLTOWN
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CASH AND INVESTMENTS
AS OF 01/31/2020

Account	Name		Ending Balance	Interest Rate
BalObject: 0110 - P&R Deposits				
999.0110.100	GWB P&R Deposits		39,028.89	2.00
		Total BalObject: 0110 - P&R Deposits :	39,028.89	
BalObject: 0111 - Operating				
999.0111.000	UB&T Operating		187,914.37	1.33
999.0111.100	GWB Operating		43,435,597.80	2.00
		Total BalObject: 0111 - Operating:	43,623,512.17	
BalObject: 0112 - COLISEUM				
999.0112.100	GWB COLISEUM		1,040,311.80	2.00
		Total BalObject: 0112 - COLISEUM:	1,040,311.80	
BalObject: 0113 - Payroll				
999.0113.100	GWB Payroll		43,421.37	2.00
		Total BalObject: 0113 - Payroll:	43,421.37	
BalObject: 0114 - Dev Inspections				
999.0114.100	GWB Dev Inspections		31,938.22	2.00
		Total BalObject: 0114 - Dev Inspections:	31,938.22	
BalObject: 0115 - HUD Admin				
999.0115.100	GWB HUD Admin		38,476.77	2.00
		Total BalObject: 0115 - HUD Admin:	38,476.77	
BalObject: 0116 - HUD HAP				
999.0116.100	GWB HUD HAP		12,982.33	2.00
		Total BalObject: 0116 - HUD HAP:	12,982.33	
BalObject: 0117 - Police				
999.0117.100	GWB Police		14,204.88	2.00
		Total BalObject: 0117 - Police:	14,204.88	
BalObject: 0120 - PETTY CASH				
610.0120.000	PETTY CASH		200.00	0.00
		Total BalObject: 0120 - PETTY CASH:	200.00	
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	
BalObject: 0123 - PETTY CASH-LIBRARY				
001.0123.000	PETTY CASH-LIBRARY		100.00	0.00
		Total BalObject: 0123 - PETTY CASH-LIBRARY:	100.00	
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 ADMI				
885.0130.000	CASH HELD BY INSUR ADMI		1.00	0.00
		Total BalObject: 0130 - CASH HELD BY INSUR ADMI:	1.00	

Account	Name	Ending Balance	Interest Rate
BalObject: 0216 - GREAT WESTERN BANK MM			
999.0216.000	GREAT WESTERN BANK MM	69,794.85	1.60
	Total BalObject: 0216 - GREAT WESTERN BANK MM:	69,794.85	
BalObject: 0240 - MIDWEST ONE CD (91-365 DAYS)			
611.0240.000	MIDWEST ONE CD (91-365 DAYS)	1,519,403.48	2.55 -- 2.73
999.0240.000	MIDWEST ONE CD (91-365 DAYS)	4,065,307.76	2.05 -- 2.73
	Total BalObject: 0240 - MIDWEST ONE CD (91-365 DAYS):	5,584,711.24	
BalObject: 0243 - GNB CD (91-364 DYS)			
999.0243.000	GNB CD (91-364 days)	500,000.00	2.15
	Total BalObject: 0243 - GNB CD (91-364 DYS):	500,000.00	
BalObject: 0252 - GNB 365 INV			
010.0252.000	GNB CD (365 DAYS)	500,000.00	2.72
884.0252.000	GNB CD (365 DAYS)	505,973.70	2.37
999.0252.000	GNB CD (365 DAYS)	2,026,206.03	2.11-2.72
	Total BalObject: 0252 - GNB 365 INV:	3,032,179.73	
BalObject: 0999 - POOLED CASH			
999.0999.000	POOLED CASH	26,567.76	0.00
	Total BalObject: 0999 - POOLED CASH	26,567.76	
		54,057,856.01	

Monthly Budget Report - Marshalltown

City of Marshalltown, IA

Group Summary

For Fiscal: Current Period Ending: 01/31/2020

Account Typ…	January Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 001 - GENERAL FUND					
Revenue	143,428.82	9,173,159.52	8,338,478.70	-834,680.82	15,726,058.00
Expense	1,115,556.19	9,171,179.43	8,874,030.76	297,148.67	15,726,058.00
Total Fund: 001 - GENERAL FUND:	**-972,127.37**	**1,980.09**	**-535,552.06**	**-537,532.15**	**0.00**
Fund: 010 - CASH FLOW RESERVE FUND					
Revenue	13,921.13	43,155.00	50,185.35	7,030.35	74,000.00
Total Fund: 010 - CASH FLOW RESERVE FUND:	**13,921.13**	**43,155.00**	**50,185.35**	**7,030.35**	**74,000.00**
Fund: 030 - CAPITAL RESERVE					
Revenue	791.40	296,621.85	280,000.61	-16,621.24	508,698.00
Expense	122,851.97	294,348.81	397,330.74	-102,981.93	504,668.00
Total Fund: 030 - CAPITAL RESERVE:	**-122,060.57**	**2,273.04**	**-117,330.13**	**-119,603.17**	**4,030.00**
Fund: 031 - CAPITAL RSRV-BLDG MAINT					
Revenue	663.12	1,750.00	3,875.04	2,125.04	3,000.00
Expense	0.00	73,082.24	0.00	73,082.24	125,334.00
Total Fund: 031 - CAPITAL RSRV-BLDG MAINT:	**663.12**	**-71,332.24**	**3,875.04**	**75,207.28**	**-122,334.00**
Fund: 032 - CIP LARGE VEHICLE/EQUIPMENT					
Revenue	0.00	61,833.31	0.00	-61,833.31	106,000.00
Total Fund: 032 - CIP LARGE VEHICLE/EQUIPMENT:	**0.00**	**61,833.31**	**0.00**	**-61,833.31**	**106,000.00**
Fund: 110 - ROAD USE TAX					
Revenue	374,614.13	1,983,333.31	2,316,156.37	332,823.06	3,400,000.00
Expense	235,788.43	2,949,335.48	2,376,764.39	572,571.09	5,056,937.00
Total Fund: 110 - ROAD USE TAX:	**138,825.70**	**-966,002.17**	**-60,608.02**	**905,394.15**	**-1,656,937.00**
Fund: 112 - EMPLOYEE BENEFITS FUND					
Revenue	12,860.30	1,621,784.99	1,517,735.92	-104,049.07	2,780,203.00
Expense	0.00	1,571,493.00	1,224,058.82	347,434.18	2,693,988.00
Total Fund: 112 - EMPLOYEE BENEFITS FUND:	**12,860.30**	**50,291.99**	**293,677.10**	**243,385.11**	**86,215.00**
Fund: 117 - POLICE/FIRE RETIREMENT					
Revenue	6,816.62	678,255.55	640,860.07	-37,395.48	1,162,724.00
Expense	0.00	662,220.93	540,246.24	121,974.69	1,135,685.00
Total Fund: 117 - POLICE/FIRE RETIREMENT:	**6,816.62**	**16,034.62**	**100,613.83**	**84,579.21**	**27,039.00**
Fund: 119 - EMERGENCY FUND					
Revenue	1,131.80	142,731.75	133,264.09	-9,467.66	244,683.00

Account Typ…	January Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Expense	0.00	142,731.75	132,132.29	10,599.46	244,683.00
Total Fund: 119 - EMERGENCY FUND:	**1,131.80**	**0.00**	**1,131.80**	**1,131.80**	**0.00**
Fund: 121 - LOCAL OPTION SALES TAX					
Revenue	336,235.12	1,852,083.31	2,651,619.61	799,536.30	3,175,000.00
Expense	1,620.00	1,951,726.98	1,923,132.22	28,594.76	3,347,111.00
Total Fund: 121 - LOCAL OPTION SALES TAX:	**334,615.12**	**-99,643.67**	**728,487.39**	**828,131.06**	**-172,111.00**
Fund: 125 - TAX INCREMENT FINANCING					
Revenue	5,184.70	374,089.24	534,634.83	160,545.59	641,296.00
Expense	0.00	462,069.93	147,664.12	314,405.81	792,120.00
Total Fund: 125 - TAX INCREMENT FINANCING:	**5,184.70**	**-87,980.69**	**386,970.71**	**474,951.40**	**-150,824.00**
Fund: 126 - TIF-LMI					
Revenue	59.01	10,238.62	24,752.11	14,513.49	17,552.00
Total Fund: 126 - TIF-LMI:	**59.01**	**10,238.62**	**24,752.11**	**14,513.49**	**17,552.00**
Fund: 130 - CITY TORT LIABILITY					
Revenue	4,925.48	583.31	24,314.98	23,731.67	1,000.00
Expense	8,103.18	2,916.62	27,792.37	-24,875.75	5,000.00
Total Fund: 130 - CITY TORT LIABILITY:	**-3,177.70**	**-2,333.31**	**-3,477.39**	**-1,144.08**	**-4,000.00**
Fund: 132 - GRANTS-STATE/LOCAL AGENCIES					
Revenue	0.00	29,166.62	0.00	-29,166.62	50,000.00
Expense	0.00	0.00	85,520.01	-85,520.01	0.00
Total Fund: 132 - GRANTS-STATE/LOCAL AGENCIES:	**0.00**	**29,166.62**	**-85,520.01**	**-114,686.63**	**50,000.00**
Fund: 140 - PARK & REC DONATION FUND					
Revenue	45,550.56	3,383.31	62,110.19	58,726.88	5,800.00
Expense	129.95	2,858.24	13,352.83	-10,494.59	4,900.00
Total Fund: 140 - PARK & REC DONATION FUND:	**45,420.61**	**525.07**	**48,757.36**	**48,232.29**	**900.00**
Fund: 141 - MTOWN TENNIS ASSOC					
Revenue	4.18	11.62	24.19	12.57	20.00
Total Fund: 141 - MTOWN TENNIS ASSOC:	**4.18**	**11.62**	**24.19**	**12.57**	**20.00**
Fund: 142 - SOFTBALL ASSOCIATION FUND					
Revenue	6.47	17,110.31	15,267.25	-1,843.06	29,332.00
Expense	84.08	17,093.93	26,283.91	-9,189.98	29,332.00
Total Fund: 142 - SOFTBALL ASSOCIATION FUND:	**-77.61**	**16.38**	**-11,016.66**	**-11,033.04**	**0.00**
Fund: 144 - LIVE HEALTHY IOWA					
Revenue	0.00	4,373.25	0.00	-4,373.25	7,500.00
Expense	0.00	4,287.57	5,126.33	-838.76	7,351.00
Total Fund: 144 - LIVE HEALTHY IOWA :	**0.00**	**85.68**	**-5,126.33**	**-5,212.01**	**149.00**
Fund: 145 - TORNADO GENERAL					
Revenue	831,134.00	1,938,201.02	1,126,985.24	-811,215.78	3,323,960.00
Expense	3,920.69	0.00	653,412.60	-653,412.60	0.00

Account Typ…	January Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Total Fund: 145 - TORNADO GENERAL:	**827,213.31**	**1,938,201.02**	**473,572.64**	**-1,464,628.38**	**3,323,960.00**
Fund: 146 - FEMA VALOR					
Revenue	0.00	0.00	8,103.40	8,103.40	0.00
Total Fund: 146 - FEMA VALOR:	**0.00**	**0.00**	**8,103.40**	**8,103.40**	**0.00**
Fund: 147 - FEMA DEMO					
Revenue	0.00	666,345.61	0.00	-666,345.61	1,142,764.00
Expense	17,955.00	704,093.25	18,341.85	685,751.40	1,207,500.00
Total Fund: 147 - FEMA DEMO:	**-17,955.00**	**-37,747.64**	**-18,341.85**	**19,405.79**	**-64,736.00**
Fund: 150 - COPS FAST GRANTS					
Revenue	3,903.86	32,070.50	25,079.40	-6,991.10	55,000.00
Expense	7,807.73	29,472.59	39,803.55	-10,330.96	50,545.00
Total Fund: 150 - COPS FAST GRANTS:	**-3,903.87**	**2,597.91**	**-14,724.15**	**-17,322.06**	**4,455.00**
Fund: 151 - DEPT OF JUSTICE GRANTS					
Revenue	0.00	13,416.62	1,809.69	-11,606.93	23,000.00
Expense	0.00	13,416.62	344.50	13,072.12	23,000.00
Total Fund: 151 - DEPT OF JUSTICE GRANTS:	**0.00**	**0.00**	**1,465.19**	**1,465.19**	**0.00**
Fund: 152 - POLICE UNDESIGNATED GRANTS					
Revenue	5,690.88	53,384.52	33,507.39	-19,877.13	91,553.00
Expense	12,167.72	54,902.33	67,616.04	-12,713.71	94,153.00
Total Fund: 152 - POLICE UNDESIGNATED GRANTS:	**-6,476.84**	**-1,517.81**	**-34,108.65**	**-32,590.84**	**-2,600.00**
Fund: 153 - POLICE DEPT DONATION FUND					
Revenue	260.21	1,574.93	10,778.58	9,203.65	2,700.00
Expense	284.77	5,510.89	15,069.59	-9,558.70	9,450.00
Total Fund: 153 - POLICE DEPT DONATION FUND:	**-24.56**	**-3,935.96**	**-4,291.01**	**-355.05**	**-6,750.00**
Fund: 156 - FIRE DEPT DONATION FUND					
Revenue	19.77	2,916.62	2,059.97	-856.65	5,000.00
Expense	0.00	2,916.62	2,821.63	94.99	5,000.00
Total Fund: 156 - FIRE DEPT DONATION FUND:	**19.77**	**0.00**	**-761.66**	**-761.66**	**0.00**
Fund: 157 - FIRE DEPT GRANTS					
Revenue	11.42	35.00	66.13	31.13	60.00
Total Fund: 157 - FIRE DEPT GRANTS:	**11.42**	**35.00**	**66.13**	**31.13**	**60.00**
Fund: 160 - ECONOMIC DEVELOPMENT GIFT					
Revenue	123.89	204.12	717.49	513.37	350.00
Total Fund: 160 - ECONOMIC DEVELOPMENT GIFT:	**123.89**	**204.12**	**717.49**	**513.37**	**350.00**
Fund: 161 - SURETY DEPOSITS/SUBDIVIDER					
Revenue	25.85	107.87	149.69	41.82	185.00
Total Fund: 161 - SURETY DEPOSITS/SUBDIVIDER:	**25.85**	**107.87**	**149.69**	**41.82**	**185.00**

Account Typ…	January Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 170 - LIBRARY DONATION FUND					
Revenue	2,228.54	12,424.93	18,663.84	6,238.91	21,300.00
Expense	3,721.58	19,016.55	18,444.70	571.85	32,600.00
Total Fund: 170 - LIBRARY DONATION FUND:	**-1,493.04**	**-6,591.62**	**219.14**	**6,810.76**	**-11,300.00**
Fund: 177 - SEIZED ASSETS (POLICE)					
Revenue	119.71	2,507.61	-1,709.76	-4,217.37	4,300.00
Expense	0.00	2,332.61	386.04	1,946.57	4,000.00
Total Fund: 177 - SEIZED ASSETS (POLICE):	**119.71**	**175.00**	**-2,095.80**	**-2,270.80**	**300.00**
Fund: 179 - OTHER COMM AND ECON DEVELOPMENT					
Revenue	184.50	0.00	1,092.73	1,092.73	0.00
Expense	0.00	0.00	4,985.75	-4,985.75	0.00
Total Fund: 179 - OTHER COMM AND ECON DEVELOPMENT:	**184.50**	**0.00**	**-3,893.02**	**-3,893.02**	**0.00**
Fund: 180 - HOUSING GRANTS					
Revenue	64.08	0.00	371.10	371.10	0.00
Total Fund: 180 - HOUSING GRANTS:	**64.08**	**0.00**	**371.10**	**371.10**	**0.00**
Fund: 182 - #4 HUD LEAD GRANT					
Expense	0.00	0.00	7.00	-7.00	0.00
Total Fund: 182 - #4 HUD LEAD GRANT:	**0.00**	**0.00**	**7.00**	**-7.00**	**0.00**
Fund: 183 - FY 08 EDI (ECON DEV INCENTIVE)					
Expense	0.00	373.17	360.00	13.17	640.00
Total Fund: 183 - FY 08 EDI (ECON DEV INCENTIVE):	**0.00**	**373.17**	**360.00**	**13.17**	**640.00**
Fund: 184 - VOUCHERS - 002, 003					
Revenue	96,078.71	715,713.53	557,119.97	-158,593.56	1,226,938.00
Expense	95,410.38	722,897.42	651,780.25	71,117.17	1,239,330.00
Total Fund: 184 - VOUCHERS - 002, 003:	**668.33**	**-7,183.89**	**-94,660.28**	**-87,476.39**	**-12,392.00**
Fund: 189 - #6 HUD LEAD GRANT					
Revenue	26,067.46	968,993.62	118,169.43	-850,824.19	1,661,132.00
Expense	17,483.97	916,344.87	110,795.82	805,549.05	1,571,506.00
Total Fund: 189 - #6 HUD LEAD GRANT:	**8,583.49**	**52,648.75**	**7,373.61**	**-45,275.14**	**89,626.00**
Fund: 200 - GO BONDS DEBT FUND					
Revenue	9,016.77	2,457,573.09	2,285,878.00	-171,695.09	4,213,129.00
Expense	0.00	2,437,085.63	442,417.50	1,994,668.13	4,179,531.00
Total Fund: 200 - GO BONDS DEBT FUND:	**9,016.77**	**20,487.46**	**1,843,460.50**	**1,822,973.04**	**33,598.00**
Fund: 300 - CIP COLLECTION FUND					
Revenue	3,266.97	358,282.05	335,670.53	-22,611.52	614,198.00
Expense	0.00	358,282.12	274,478.77	83,803.35	614,198.00
Total Fund: 300 - CIP COLLECTION FUND:	**3,266.97**	**-0.07**	**61,191.76**	**61,191.83**	**0.00**

Account Typ…	January Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 311 - RISE STREET GRANTS					
Expense	908.00	0.00	4,902.50	-4,902.50	0.00
Total Fund: 311 - RISE STREET GRANTS:	**908.00**	**0.00**	**4,902.50**	**-4,902.50**	**0.00**
Fund: 312 - AIRPORT PROJECT FUND					
Revenue	0.00	1,312,499.93	0.00	-1,312,499.93	2,250,000.00
Expense	5,822.64	1,312,500.00	31,961.86	1,280,538.14	2,250,000.00
Total Fund: 312 - AIRPORT PROJECT FUND:	**-5,822.64**	**-0.07**	**-31,961.86**	**-31,961.79**	**0.00**
Fund: 320 - SPECIAL ASSESSMENT PROJECTS					
Revenue	88.00	5,833.24	4,932.00	-901.24	10,000.00
Total Fund: 320 - SPECIAL ASSESSMENT PROJECTS:	**88.00**	**5,833.24**	**4,932.00**	**-901.24**	**10,000.00**
Fund: 340 - BIKE PATH PROJECT FUND					
Revenue	12,214.10	0.00	17,214.10	17,214.10	0.00
Expense	10,838.60	0.00	92,224.24	-92,224.24	0.00
Total Fund: 340 - BIKE PATH PROJECT FUND:	**1,375.50**	**0.00**	**-75,010.14**	**-75,010.14**	**0.00**
Fund: 341 - TREES FOREVER PROJECT					
Revenue	19.81	5,833.31	8,814.66	2,981.35	10,000.00
Expense	0.00	5,833.31	8,692.50	-2,859.19	10,000.00
Total Fund: 341 - TREES FOREVER PROJECT:	**19.81**	**0.00**	**122.16**	**122.16**	**0.00**
Fund: 350 - GO BONDS CAPITAL PROJECTS					
Revenue	21.06	0.00	121.96	121.96	0.00
Total Fund: 350 - GO BONDS CAPITAL PROJECTS:	**21.06**	**0.00**	**121.96**	**121.96**	**0.00**
Fund: 354 - POLICE & FIRE STATIONS					
Revenue	1,738.02	0.00	63,661.29	63,661.29	0.00
Expense	242,884.34	0.00	2,221,507.81	-2,221,507.81	0.00
Total Fund: 354 - POLICE & FIRE STATIONS:	**-241,146.32**	**0.00**	**-2,157,846.52**	**-2,157,846.52**	**0.00**
Fund: 355 - 2015 GO BONDS (D&D)					
Revenue	877.68	1,166.62	6,776.05	5,609.43	2,000.00
Expense	133,017.98	29,166.62	171,861.05	-142,694.43	50,000.00
Total Fund: 355 - 2015 GO BONDS (D&D):	**-132,140.30**	**-28,000.00**	**-165,085.00**	**-137,085.00**	**-48,000.00**
Fund: 357 - 2018 CY STREET PROJECTS					
Revenue	0.00	154,521.50	44,388.31	-110,133.19	265,000.00
Expense	0.00	154,521.50	44,388.31	110,133.19	265,000.00
Total Fund: 357 - 2018 CY STREET PROJECTS:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund: 360 - 2019 GO BONDS & PROJECTS					
Revenue	0.00	0.00	5,691,651.75	5,691,651.75	0.00
Expense	4,400.00	0.00	32,892.66	-32,892.66	0.00
Total Fund: 360 - 2019 GO BONDS & PROJECTS:	**-4,400.00**	**0.00**	**5,658,759.09**	**5,658,759.09**	**0.00**
Fund: 381 - 2019 CY STREET,SIDEWALK,PARKING PROJECTS					
Revenue	4,923.18	236,250.00	37,135.28	-199,114.72	405,000.00

Account Typ…	January Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Expense	7,933.70	1,560,416.62	303,838.18	1,256,578.44	2,675,000.00
Total Fund: 381 - 2019 CY STREET,SIDEWALK,PARKING PROJECTS:	**-3,010.52**	**-1,324,166.62**	**-266,702.90**	**1,057,463.72**	**-2,270,000.00**
Fund: 383 - COLISEUM REMODEL					
Revenue	221,572.53	1,995,086.87	907,846.14	-1,087,240.73	3,420,949.00
Expense	55.89	2,104,414.62	23,540.16	2,080,874.46	3,607,568.00
Total Fund: 383 - COLISEUM REMODEL:	**221,516.64**	**-109,327.75**	**884,305.98**	**993,633.73**	**-186,619.00**
Fund: 392 - TIF DISTRICT III CAP PROJECTS					
Revenue	19.13	0.00	110.80	110.80	0.00
Total Fund: 392 - TIF DISTRICT III CAP PROJECTS:	**19.13**	**0.00**	**110.80**	**110.80**	**0.00**
Fund: 393 - TIF DISTRICT IV CAP PROJECTS					
Revenue	0.00	70,360.29	0.00	-70,360.29	120,666.00
Expense	0.00	70,360.29	100,996.50	-30,636.21	120,666.00
Total Fund: 393 - TIF DISTRICT IV CAP PROJECTS:	**0.00**	**0.00**	**-100,996.50**	**-100,996.50**	**0.00**
Fund: 610 - WATER POLLUTION CONTROL					
Revenue	5,240,010.99	0.00	10,559,351.34	10,559,351.34	0.00
Expense	5,239,961.13	4,032,227.15	10,548,872.44	-6,516,645.29	6,913,461.00
Total Fund: 610 - WATER POLLUTION CONTROL:	**49.86**	**-4,032,227.15**	**10,478.90**	**4,042,706.05**	**-6,913,461.00**
Fund: 611 - WPCP REVENUE					
Revenue	5,804,091.87	4,373,422.41	13,489,840.20	9,116,417.79	7,497,296.00
Expense	5,240,010.99	0.00	10,575,252.61	-10,575,252.61	0.00
Total Fund: 611 - WPCP REVENUE:	**564,080.88**	**4,373,422.41**	**2,914,587.59**	**-1,458,834.82**	**7,497,296.00**
Fund: 612 - WPCP REVENUE BOND FUND					
Revenue	670,818.46	0.00	1,151,516.79	1,151,516.79	0.00
Expense	186,208.37	0.00	1,269,811.44	-1,269,811.44	0.00
Total Fund: 612 - WPCP REVENUE BOND FUND:	**484,610.09**	**0.00**	**-118,294.65**	**-118,294.65**	**0.00**
Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV					
Revenue	21,565.87	7,583.31	21,997.67	14,414.36	13,000.00
Total Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV:	**21,565.87**	**7,583.31**	**21,997.67**	**14,414.36**	**13,000.00**
Fund: 616 - SANITARY SEWER REHAB PROJECT					
Revenue	0.00	1,115,333.31	13,122.25	-1,102,211.06	1,912,000.00
Expense	0.00	1,574,393.31	13,122.25	1,561,271.06	2,700,000.00
Total Fund: 616 - SANITARY SEWER REHAB PROJECT:	**0.00**	**-459,060.00**	**0.00**	**459,060.00**	**-788,000.00**
Fund: 617 - SANITARY SEWER NEW CONSTRUCTN					
Revenue	24.00	8,166.62	7,969.00	-197.62	14,000.00
Total Fund: 617 - SANITARY SEWER NEW CONSTRUCTN:	**24.00**	**8,166.62**	**7,969.00**	**-197.62**	**14,000.00**
Fund: 690 - TRANSIT OPERATING					
Revenue	26,216.52	459,106.34	423,570.05	-35,536.29	787,040.00
Expense	60,040.23	458,972.36	424,336.01	34,636.35	787,040.00

Account Typ…	January Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Total Fund: 690 - TRANSIT OPERATING:	**-33,823.71**	**133.98**	**-765.96**	**-899.94**	**0.00**
Fund: 740 - STORM SEWER UTILITY					
Revenue	140,374.20	867,416.62	855,547.13	-11,869.49	1,487,000.00
Expense	65,347.54	645,172.92	977,906.26	-332,733.34	1,106,162.00
Total Fund: 740 - STORM SEWER UTILITY:	**75,026.66**	**222,243.70**	**-122,359.13**	**-344,602.83**	**380,838.00**
Fund: 741 - 2016 GO STORM WATER PROJ					
Revenue	0.00	1,327,083.31	531,003.41	-796,079.90	2,275,000.00
Expense	59,416.76	973,787.50	1,722,879.23	-749,091.73	1,670,000.00
Total Fund: 741 - 2016 GO STORM WATER PROJ:	**-59,416.76**	**353,295.81**	**-1,191,875.82**	**-1,545,171.63**	**605,000.00**
Fund: 750 - COMPOSTING FACILITY					
Revenue	486.10	40,196.73	37,469.45	-2,727.28	68,909.00
Expense	1,611.99	50,456.98	45,733.85	4,723.13	86,522.00
Total Fund: 750 - COMPOSTING FACILITY:	**-1,125.89**	**-10,260.25**	**-8,264.40**	**1,995.85**	**-17,613.00**
Fund: 751 - TORNADO - COMPOST					
Expense	0.00	0.00	153,380.00	-153,380.00	0.00
Total Fund: 751 - TORNADO - COMPOST:	**0.00**	**0.00**	**153,380.00**	**-153,380.00**	**0.00**
Fund: 760 - P&R CONCESSIONS ENTERPRISE					
Revenue	0.00	23,333.31	23,186.15	-147.16	40,000.00
Expense	0.00	20,667.15	27,488.94	-6,821.79	35,435.00
Total Fund: 760 - P&R CONCESSIONS ENTERPRISE:	**0.00**	**2,666.16**	**-4,302.79**	**-6,968.95**	**4,565.00**
Fund: 881 - OCCUPATIONAL INSURANCE ESCROW					
Revenue	11,061.53	0.00	77,208.61	77,208.61	0.00
Expense	38,282.59	0.00	116,815.84	-116,815.84	0.00
Total Fund: 881 - OCCUPATIONAL INSURANCE ESCROW:	**-27,221.06**	**0.00**	**-39,607.23**	**-39,607.23**	**0.00**
Fund: 884 - GROUP HEALTH INSURANCE ESCROW					
Revenue	306,935.54	0.00	1,988,272.02	1,988,272.02	0.00
Expense	225,987.57	0.00	2,075,664.18	-2,075,664.18	0.00
Total Fund: 884 - GROUP HEALTH INSURANCE ESCROW:	**80,947.97**	**0.00**	**-87,392.16**	**-87,392.16**	**0.00**
Fund: 886 - WORKMAN'S COMP DEDUCTIBLE FUND					
Revenue	88.72	0.00	551.81	551.81	0.00
Expense	0.00	0.00	626.96	-626.96	0.00
Total Fund: 886 - WORKMAN'S COMP DEDUCTIBLE FUND:	**88.72**	**0.00**	**-75.15**	**-75.15**	**0.00**
Fund: 910 - POLICE PENSION - T & A					
Revenue	0.00	0.00	5,798.03	5,798.03	0.00
Expense	828.29	0.00	6,626.32	-6,626.32	0.00
Total Fund: 910 - POLICE PENSION - T & A:	**-828.29**	**0.00**	**-828.29**	**-828.29**	**0.00**
Fund: 913 - 911 COMMISION					
Revenue	0.00	0.00	480,380.82	480,380.82	0.00
Expense	93,681.08	0.00	598,978.57	-598,978.57	0.00

Account Typ…		January Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
	Total Fund: 913 - 911 COMMISION:	**-93,681.08**	**0.00**	**-118,597.75**	**-118,597.75**	**0.00**
	Report Total:	**1,127,413.44**	**-44,269.68**	**7,898,427.91**	**7,942,697.59**	**-85,179.00**

Fund Summary

Fund	January Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
001 - GENERAL FUND	-972,127.37	1,980.09	-535,552.06	-537,532.15	0.00
010 - CASH FLOW RESERVE FUND	13,921.13	43,155.00	50,185.35	7,030.35	74,000.00
030 - CAPITAL RESERVE	-122,060.57	2,273.04	-117,330.13	-119,603.17	4,030.00
031 - CAPITAL RSRV-BLDG MAINT	663.12	-71,332.24	3,875.04	75,207.28	-122,334.00
032 - CIP LARGE VEHICLE/EQUIPMI	0.00	61,833.31	0.00	-61,833.31	106,000.00
110 - ROAD USE TAX	138,825.70	-966,002.17	-60,608.02	905,394.15	-1,656,937.00
112 - EMPLOYEE BENEFITS FUND	12,860.30	50,291.99	293,677.10	243,385.11	86,215.00
117 - POLICE/FIRE RETIREMENT	6,816.62	16,034.62	100,613.83	84,579.21	27,039.00
119 - EMERGENCY FUND	1,131.80	0.00	1,131.80	1,131.80	0.00
121 - LOCAL OPTION SALES TAX	334,615.12	-99,643.67	728,487.39	828,131.06	-172,111.00
125 - TAX INCREMENT FINANCING	5,184.70	-87,980.69	386,970.71	474,951.40	-150,824.00
126 - TIF-LMI	59.01	10,238.62	24,752.11	14,513.49	17,552.00
130 - CITY TORT LIABILITY	-3,177.70	-2,333.31	-3,477.39	-1,144.08	-4,000.00
132 - GRANTS-STATE/LOCAL AGEN	0.00	29,166.62	-85,520.01	-114,686.63	50,000.00
140 - PARK & REC DONATION FUNI	45,420.61	525.07	48,757.36	48,232.29	900.00
141 - MTOWN TENNIS ASSOC	4.18	11.62	24.19	12.57	20.00
142 - SOFTBALL ASSOCIATION FUN	-77.61	16.38	-11,016.66	-11,033.04	0.00
144 - LIVE HEALTHY IOWA	0.00	85.68	-5,126.33	-5,212.01	149.00
145 - TORNADO GENERAL	827,213.31	1,938,201.02	473,572.64	-1,464,628.38	3,323,960.00
146 - FEMA VALOR	0.00	0.00	8,103.40	8,103.40	0.00
147 - FEMA DEMO	-17,955.00	-37,747.64	-18,341.85	19,405.79	-64,736.00
150 - COPS FAST GRANTS	-3,903.87	2,597.91	-14,724.15	-17,322.06	4,455.00
151 - DEPT OF JUSTICE GRANTS	0.00	0.00	1,465.19	1,465.19	0.00
152 - POLICE UNDESIGNATED GRAI	-6,476.84	-1,517.81	-34,108.65	-32,590.84	-2,600.00
153 - POLICE DEPT DONATION FUN	-24.56	-3,935.96	-4,291.01	-355.05	-6,750.00
156 - FIRE DEPT DONATION FUND	19.77	0.00	-761.66	-761.66	0.00
157 - FIRE DEPT GRANTS	11.42	35.00	66.13	31.13	60.00
160 - ECONOMIC DEVELOPMENT G	123.89	204.12	717.49	513.37	350.00
161 - SURETY DEPOSITS/SUBDIVIDI	25.85	107.87	149.69	41.82	185.00
170 - LIBRARY DONATION FUND	-1,493.04	-6,591.62	219.14	6,810.76	-11,300.00
177 - SEIZED ASSETS (POLICE)	119.71	175.00	-2,095.80	-2,270.80	300.00
179 - OTHER COMM AND ECON DE	184.50	0.00	-3,893.02	-3,893.02	0.00
180 - HOUSING GRANTS	64.08	0.00	371.10	371.10	0.00
182 - #4 HUD LEAD GRANT	0.00	0.00	-7.00	-7.00	0.00
183 - FY 08 EDI (ECON DEV INCENT	0.00	-373.17	-360.00	13.17	-640.00
184 - VOUCHERS - 002, 003	668.33	-7,183.89	-94,660.28	-87,476.39	-12,392.00
189 - #6 HUD LEAD GRANT	8,583.49	52,648.75	7,373.61	-45,275.14	89,626.00
200 - GO BONDS DEBT FUND	9,016.77	20,487.46	1,843,460.50	1,822,973.04	33,598.00
300 - CIP COLLECTION FUND	3,266.97	-0.07	61,191.76	61,191.83	0.00
311 - RISE STREET GRANTS	-908.00	0.00	-4,902.50	-4,902.50	0.00

312 - AIRPORT PROJECT FUND	-5,822.64	-0.07	-31,961.86	-31,961.79	0.00
320 - SPECIAL ASSESSMENT PROJE(	88.00	5,833.24	4,932.00	-901.24	10,000.00
340 - BIKE PATH PROJECT FUND	1,375.50	0.00	-75,010.14	-75,010.14	0.00
341 - TREES FOREVER PROJECT	19.81	0.00	122.16	122.16	0.00
350 - GO BONDS CAPITAL PROJECT	21.06	0.00	121.96	121.96	0.00
354 - POLICE & FIRE STATIONS	-241,146.32	0.00	-2,157,846.52	-2,157,846.52	0.00
355 - 2015 GO BONDS (D&D)	-132,140.30	-28,000.00	-165,085.00	-137,085.00	-48,000.00
357 - 2018 CY STREET PROJECTS	0.00	0.00	0.00	0.00	0.00
360 - 2019 GO BONDS & PROJECTS	-4,400.00	0.00	5,658,759.09	5,658,759.09	0.00
381 - 2019 CY STREET,SIDEWALK,P.	-3,010.52	-1,324,166.62	-266,702.90	1,057,463.72	-2,270,000.00
383 - COLISEUM REMODEL	221,516.64	-109,327.75	884,305.98	993,633.73	-186,619.00
392 - TIF DISTRICT III CAP PROJECT:	19.13	0.00	110.80	110.80	0.00
393 - TIF DISTRICT IV CAP PROJECT	0.00	0.00	-100,996.50	-100,996.50	0.00
610 - WATER POLLUTION CONTRO	49.86	-4,032,227.15	10,478.90	4,042,706.05	-6,913,461.00
611 - WPCP REVENUE	564,080.88	4,373,422.41	2,914,587.59	-1,458,834.82	7,497,296.00
612 - WPCP REVENUE BOND FUND	484,610.09	0.00	-118,294.65	-118,294.65	0.00
614 - WPCP CAPITAL IMPROVEMEI	21,565.87	7,583.31	21,997.67	14,414.36	13,000.00
616 - SANITARY SEWER REHAB PR(	0.00	-459,060.00	0.00	459,060.00	-788,000.00
617 - SANITARY SEWER NEW CONS	24.00	8,166.62	7,969.00	-197.62	14,000.00
690 - TRANSIT OPERATING	-33,823.71	133.98	-765.96	-899.94	0.00
740 - STORM SEWER UTILITY	75,026.66	222,243.70	-122,359.13	-344,602.83	380,838.00
741 - 2016 GO STORM WATER PRC	-59,416.76	353,295.81	-1,191,875.82	-1,545,171.63	605,000.00
750 - COMPOSTING FACILITY	-1,125.89	-10,260.25	-8,264.40	1,995.85	-17,613.00
751 - TORNADO - COMPOST	0.00	0.00	-153,380.00	-153,380.00	0.00
760 - P&R CONCESSIONS ENTERPR	0.00	2,666.16	-4,302.79	-6,968.95	4,565.00
881 - OCCUPATIONAL INSURANCE	-27,221.06	0.00	-39,607.23	-39,607.23	0.00
884 - GROUP HEALTH INSURANCE	80,947.97	0.00	-87,392.16	-87,392.16	0.00
886 - WORKMAN'S COMP DEDUCT	88.72	0.00	-75.15	-75.15	0.00
910 - POLICE PENSION - T & A	-828.29	0.00	-828.29	-828.29	0.00
913 - 911 COMMISION	-93,681.08	0.00	-118,597.75	-118,597.75	0.00
Report Total:	**1,127,413.44**	**-44,269.68**	**7,898,427.91**	**7,942,697.59**	**-85,179.00**