MARSHALLTOWN
IOWA

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

March 17, 2020

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: February Monthly Financial Statements

Policy Issue: N/A.

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

Background: The Finance department has prepared and reconciled the February 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 8 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 383 (Coliseum Remodel) expenses of $238,840 were paid for the architect and general contractor.

*The Police & Fire Building expenses in fund 354 were $14,470.

Budget Impact: N/A

Attachment: February 2020 Financial Statements

cc: Jessica Kinser, City Administrator

MARSHALLTOWN
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FUND BALANCE REPORT
AS OF 02/29/2020

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
001 - GENERAL FUND	1,761,714.82	8,745,661.00	9,946,846.69	560,529.13
010 - CASH FLOW RESERVE FUND	2,295,731.37	68,076.14	-	2,363,807.51
030 - CAPITAL RESERVE	237,270.57	280,587.07	399,656.44	118,201.20
031 - CAPITAL RSRV-BLDG MAINT	274,259.88	4,369.91	-	278,629.79
032 - CIP LARGE VEHICLE/EQUIPMENT	212,000.00	-	-	212,000.00
110 - ROAD USE TAX	6,078,797.75	2,656,080.89	2,552,697.33	6,182,181.31
112 - EMPLOYEE BENEFITS FUND	2,694,901.22	1,533,952.72	1,224,058.82	3,004,795.12
117 - POLICE/FIRE RETIREMENT	510,413.10	648,717.99	540,246.24	618,884.85
119 - EMERGENCY FUND	-	134,691.31	132,132.29	2,559.02
121 - LOCAL OPTION SALES TAX	3,741,656.76	2,927,166.50	1,929,507.22	4,739,316.04
125 - TAX INCREMENT FINANCING	518,758.81	541,524.52	147,664.12	912,619.21
126 - TIF-LMI	-	25,180.68	-	25,180.68
130 - CITY TORT LIABILITY	83,777.25	25,505.71	27,792.37	81,490.59
132 - GRANTS-STATE/LOCAL AGENCIES	(49,516.79)	-	95,520.00	(145,036.79)
140 - PARK & REC DONATION FUND	95,747.77	66,842.77	13,482.78	149,107.76
141 - MTOWN TENNIS ASSOC	1,727.92	27.31	-	1,755.23
142 - SOFTBALL ASSOCIATION FUND	13,729.77	15,271.98	26,340.92	2,660.83
144 - LIVE HEALTHY IOWA	3,128.44	-	5,126.33	(1,997.89)
145 - TORNADO GENERAL	600,160.23	1,126,985.24	673,419.56	1,053,725.91
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)	28,983.26	47,611.25	(21,446.94)
151 - DEPT OF JUSTICE GRANTS	(11,019.59)	1,809.69	344.50	(9,554.40)
152 - POLICE UNDESIGNATED GRANTS	1,194.10	55,667.63	75,753.02	(18,891.29)
153 - POLICE DEPT DONATION FUND	94,557.84	11,188.79	15,544.59	90,202.04
156 - FIRE DEPT DONATION FUND	9,053.60	2,071.40	4,688.61	6,436.39
157 - FIRE DEPT GRANTS	4,723.45	74.65	-	4,798.10
160 - ECONOMIC DEVELOPMENT GIFT	51,247.83	809.95	-	52,057.78
161 - SURETY DEPOSITS/SUBDIVIDER	10,691.60	168.98	-	10,860.58
170 - LIBRARY DONATION FUND	110,317.71	23,161.68	19,749.77	113,729.62
177 - SEIZED ASSETS (POLICE)	42,225.68	1,735.19	3,737.04	40,223.83
179 - OTHER COMM AND ECON DEVELOPMENT	81,277.34	1,230.42	4,985.75	77,522.01
180 - HOUSING GRANTS	26,505.26	418.92	-	26,924.18
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	648,214.03	750,782.53	24,018.71
189 - #6 HUD LEAD GRANT	(12,834.57)	135,653.40	126,177.97	(3,359.14)
200 - GO BONDS DEBT FUND	146,285.51	2,294,865.80	442,417.50	1,998,733.81
300 - CIP COLLECTION FUND	122,311.52	339,571.36	274,478.77	187,404.11
311 - RISE STREET GRANTS	-	-	22,866.50	(22,866.50)
312 - AIRPORT PROJECT FUND	(22,135.42)	-	40,181.86	(62,317.28)
320 - SPECIAL ASSESSMENT PROJECTS	(24,083.95)	5,436.00	-	(18,647.95)
340 - BIKE PATH PROJECT FUND	(78,661.75)	17,214.10	102,379.54	(163,827.19)
341 - TREES FOREVER PROJECT	8,186.72	8,829.44	8,692.50	8,323.66
350 - GO BONDS CAPITAL PROJECTS	8,710.07	137.67	-	8,847.74
354 - POLICE & FIRE STATIONS	2,886,834.75	64,932.59	2,235,977.69	715,789.65
355 - 2015 GO BONDS (D&D)	533,217.44	7,422.89	176,447.48	364,192.85
357 - 2018 CY STREET PROJECTS	-	44,388.31	44,388.31	-
360 - 2019 GO BONDS & PROJECTS	-	5,691,651.75	38,362.66	5,653,289.09
381 - 2019 CY STREET,SIDEWALK,PARKING PROJECTS	2,331,666.52	40,566.47	440,345.50	1,931,887.49
383 - COLISEUM REMODEL	495,473.00	914,664.87	262,380.21	1,147,757.66
392 - TIF DISTRICT III CAP PROJECTS	7,913.64	125.08	-	8,038.72
393 - TIF DISTRICT IV CAP PROJECTS	107,871.50	-	100,996.50	6,875.00
610 - WATER POLLUTION CONTROL	(7,795.76)	10,798,729.32	10,788,250.42	2,683.14
611 - WPCP REVENUE	13,229,747.88	14,001,836.26	10,814,218.54	16,417,365.60
612 - WPCP REVENUE BOND FUND	-	1,151,516.79	1,319,397.34	(167,880.55)
614 - WPCP CAPITAL IMPROVEMENT RSRV	1,037,278.81	23,882.38	-	1,061,161.19
616 - SANITARY SEWER REHAB PROJECT	-	13,122.25	13,122.25	-
617 - SANITARY SEWER NEW CONSTRUCTN	104,843.90	8,108.00	-	112,951.90
618 - TORNADO-WPCP	(2,295.51)	-	-	(2,295.51)
690 - TRANSIT OPERATING	37,700.65	534,127.01	481,271.77	90,555.89
740 - STORM SEWER UTILITY	2,541,393.49	983,865.34	1,040,351.33	2,484,907.50
741 - 2016 GO STORM WATER PROJ	1,132,463.68	531,003.41	1,724,937.23	(61,470.14)
742 - TORNADO - STORM/SEWER	(4,140.06)	-	-	(4,140.06)
750 - COMPOSTING FACILITY	184,889.99	38,609.10	48,149.40	175,349.69
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	87,908.57	121,108.67	39,636.66
884 - GROUP HEALTH INSURANCE ESCROW	2,309,319.84	2,267,729.96	2,484,250.86	2,092,798.94
886 - WORKMAN'S COMP DEDUCTIBLE FUND	37,287.84	617.45	944.96	36,960.33
910 - POLICE PENSION - T & A	-	5,798.03	7,454.61	(1,656.58)
913 - 911 COMMISION	(72,698.73)	562,015.19	669,461.29	(180,144.83)
951 - SALES TAX REIMBURSEMENT	5,713.34	3,910.73	14,558.55	(4,934.48)
952 - SURETY BONDS/DEPOSITS	2,833.61	455.71	-	3,289.32
953 - IA STATE SLEUTH USR GRP	14,971.67			14,971.67
TOTAL	46,169,609.54	60,186,161.11	52,680,836.17	53,674,934.48

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CASH AND INVESTMENTS
AS OF 02/28/2020

Account	Name	Ending Balance	Interest Rate
BalObject: 0110 - P&R Deposits			
999.0110.100	GWB P&R Deposits	45,008.17	2.00
	Total BalObject: 0110 - P&R Deposits :	45,008.17	
BalObject: 0111 - Operating			
999.0111.000	UB&T Operating	7,935.40	1.32
999.0111.100	GWB Operating	45,226,311.07	2.00
	Total BalObject: 0111 - Operating:	45,234,246.47	
BalObject: 0112 - COLISEUM			
999.0112.100	GWB COLISEUM	1,137,432.55	2.00
	Total BalObject: 0112 - COLISEUM:	1,137,432.55	
BalObject: 0113 - Payroll			
999.0113.100	GWB Payroll	43,538.23	2.00
	Total BalObject: 0113 - Payroll:	43,538.23	
BalObject: 0114 - Dev Inspections			
999.0114.100	GWB Dev Inspections	31,989.84	2.00
	Total BalObject: 0114 - Dev Inspections:	31,989.84	
BalObject: 0115 - HUD Admin			
999.0115.100	GWB HUD Admin	21,864.55	2.00
	Total BalObject: 0115 - HUD Admin:	21,864.55	
BalObject: 0116 - HUD HAP			
999.0116.100	GWB HUD HAP	7,911.51	2.00
	Total BalObject: 0116 - HUD HAP:	7,911.51	
BalObject: 0117 - Police			
999.0117.100	GWB Police	14,227.39	2.00
	Total BalObject: 0117 - Police:	14,227.39	
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	
BalObject: 0216 - GREAT WESTERN BANK MM			
999.0216.000	GREAT WESTERN BANK MM	4,794.85	1.60
	Total BalObject: 0216 - GREAT WESTERN BANK MM:	4,794.85	
BalObject: 0240 - MIDWEST ONE CD (91-365 DAYS)			
611.0240.000	MIDWEST ONE CD (91-365 DAYS)	1,519,403.48	2.05 -- 2.73
999.0240.000	MIDWEST ONE CD (91-365 DAYS)	4,065,307.76	2.37 -- 2.73
	Total BalObject: 0240 - MIDWEST ONE CD (91-365 DAYS):	5,584,711.24	
BalObject: 0252 - GNB 365 INV			
884.0252.000	GNB CD (365 DAYS)	505,973.70	2.37
999.0252.000	GNB CD (365 DAYS)	1,005,973.70	2.11 -- 2.37
	Total BalObject: 0252 - GNB 365 INV:	1,511,947.40	
BalObject: 0999 - POOLED CASH			
999.0999.000	POOLED CASH	36,536.28	0.00
	Total BalObject: 0999 - POOLED CASH	36,536.28	
		53,674,934.48	

Monthly Budget Report - Marshalltown

City of Marshalltown, IA

Group Summary

For Fiscal: Current Period Ending: 02/29/2020

Account Typ…	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 001 - GENERAL FUND					
Revenue	407,182.30	10,483,610.88	8,745,661.00	-1,737,949.88	15,726,058.00
Expense	1,072,815.93	10,481,347.92	9,946,846.69	534,501.23	15,726,058.00
Total Fund: 001 - GENERAL FUND:	**-665,633.63**	**2,262.96**	**-1,201,185.69**	**-1,203,448.65**	**0.00**
Fund: 010 - CASH FLOW RESERVE FUND					
Revenue	17,890.79	49,320.00	68,076.14	18,756.14	74,000.00
Total Fund: 010 - CASH FLOW RESERVE FUND:	**17,890.79**	**49,320.00**	**68,076.14**	**18,756.14**	**74,000.00**
Fund: 030 - CAPITAL RESERVE					
Revenue	586.46	338,996.40	280,587.07	-58,409.33	508,698.00
Expense	2,325.70	336,398.64	399,656.44	-63,257.80	504,668.00
Total Fund: 030 - CAPITAL RESERVE:	**-1,739.24**	**2,597.76**	**-119,069.37**	**-121,667.13**	**4,030.00**
Fund: 031 - CAPITAL RSRV-BLDG MAINT					
Revenue	494.87	2,000.00	4,369.91	2,369.91	3,000.00
Expense	0.00	83,522.56	0.00	83,522.56	125,334.00
Total Fund: 031 - CAPITAL RSRV-BLDG MAINT:	**494.87**	**-81,522.56**	**4,369.91**	**85,892.47**	**-122,334.00**
Fund: 032 - CIP LARGE VEHICLE/EQUIPMENT					
Revenue	0.00	70,666.64	0.00	-70,666.64	106,000.00
Total Fund: 032 - CIP LARGE VEHICLE/EQUIPMENT:	**0.00**	**70,666.64**	**0.00**	**-70,666.64**	**106,000.00**
Fund: 110 - ROAD USE TAX					
Revenue	339,924.52	2,266,666.64	2,656,080.89	389,414.25	3,400,000.00
Expense	175,932.94	3,370,669.12	2,552,697.33	817,971.79	5,056,937.00
Total Fund: 110 - ROAD USE TAX:	**163,991.58**	**-1,104,002.48**	**103,383.56**	**1,207,386.04**	**-1,656,937.00**
Fund: 112 - EMPLOYEE BENEFITS FUND					
Revenue	16,216.80	1,853,468.56	1,533,952.72	-319,515.84	2,780,203.00
Expense	0.00	1,795,992.00	1,224,058.82	571,933.18	2,693,988.00
Total Fund: 112 - EMPLOYEE BENEFITS FUND:	**16,216.80**	**57,476.56**	**309,893.90**	**252,417.34**	**86,215.00**
Fund: 117 - POLICE/FIRE RETIREMENT					
Revenue	7,857.92	775,149.20	648,717.99	-126,431.21	1,162,724.00
Expense	0.00	756,823.92	540,246.24	216,577.68	1,135,685.00
Total Fund: 117 - POLICE/FIRE RETIREMENT:	**7,857.92**	**18,325.28**	**108,471.75**	**90,146.47**	**27,039.00**
Fund: 119 - EMERGENCY FUND					
Revenue	1,427.22	163,122.00	134,691.31	-28,430.69	244,683.00

Account Typ...	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Expense	0.00	163,122.00	132,132.29	30,989.71	244,683.00
Total Fund: 119 - EMERGENCY FUND:	**1,427.22**	**0.00**	**2,559.02**	**2,559.02**	**0.00**
Fund: 121 - LOCAL OPTION SALES TAX					
Revenue	275,546.89	2,116,666.64	2,927,166.50	810,499.86	3,175,000.00
Expense	6,375.00	2,230,545.12	1,929,507.22	301,037.90	3,347,111.00
Total Fund: 121 - LOCAL OPTION SALES TAX:	**269,171.89**	**-113,878.48**	**997,659.28**	**1,111,537.76**	**-172,111.00**
Fund: 125 - TAX INCREMENT FINANCING					
Revenue	6,889.69	427,530.56	541,524.52	113,993.96	641,296.00
Expense	0.00	528,079.92	147,664.12	380,415.80	792,120.00
Total Fund: 125 - TAX INCREMENT FINANCING:	**6,889.69**	**-100,549.36**	**393,860.40**	**494,409.76**	**-150,824.00**
Fund: 126 - TIF-LMI					
Revenue	428.57	11,701.28	25,180.68	13,479.40	17,552.00
Total Fund: 126 - TIF-LMI:	**428.57**	**11,701.28**	**25,180.68**	**13,479.40**	**17,552.00**
Fund: 130 - CITY TORT LIABILITY					
Revenue	1,190.73	666.64	25,505.71	24,839.07	1,000.00
Expense	0.00	3,333.28	27,792.37	-24,459.09	5,000.00
Total Fund: 130 - CITY TORT LIABILITY:	**1,190.73**	**-2,666.64**	**-2,286.66**	**379.98**	**-4,000.00**
Fund: 132 - GRANTS-STATE/LOCAL AGENCIES					
Revenue	0.00	33,333.28	0.00	-33,333.28	50,000.00
Expense	9,999.99	0.00	95,520.00	-95,520.00	0.00
Total Fund: 132 - GRANTS-STATE/LOCAL AGENCIES:	**-9,999.99**	**33,333.28**	**-95,520.00**	**-128,853.28**	**50,000.00**
Fund: 140 - PARK & REC DONATION FUND					
Revenue	4,732.58	3,866.64	66,842.77	62,976.13	5,800.00
Expense	129.95	3,266.56	13,482.78	-10,216.22	4,900.00
Total Fund: 140 - PARK & REC DONATION FUND:	**4,602.63**	**600.08**	**53,359.99**	**52,759.91**	**900.00**
Fund: 141 - MTOWN TENNIS ASSOC					
Revenue	3.12	13.28	27.31	14.03	20.00
Total Fund: 141 - MTOWN TENNIS ASSOC:	**3.12**	**13.28**	**27.31**	**14.03**	**20.00**
Fund: 142 - SOFTBALL ASSOCIATION FUND					
Revenue	4.73	19,554.64	15,271.98	-4,282.66	29,332.00
Expense	57.01	19,535.92	26,340.92	-6,805.00	29,332.00
Total Fund: 142 - SOFTBALL ASSOCIATION FUND:	**-52.28**	**18.72**	**-11,068.94**	**-11,087.66**	**0.00**
Fund: 144 - LIVE HEALTHY IOWA					
Revenue	0.00	4,998.00	0.00	-4,998.00	7,500.00
Expense	0.00	4,900.08	5,126.33	-226.25	7,351.00
Total Fund: 144 - LIVE HEALTHY IOWA :	**0.00**	**97.92**	**-5,126.33**	**-5,224.25**	**149.00**
Fund: 145 - TORNADO GENERAL					
Revenue	0.00	2,215,086.88	1,126,985.24	-1,088,101.64	3,323,960.00
Expense	20,006.96	0.00	673,419.56	-673,419.56	0.00

Account Typ...	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Total Fund: 145 - TORNADO GENERAL:	**-20,006.96**	**2,215,086.88**	**453,565.68**	**-1,761,521.20**	**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	761,537.84	0.00	-761,537.84	1,142,764.00
Expense	0.00	804,678.00	18,341.85	786,336.15	1,207,500.00
Total Fund: 147 - FEMA DEMO:	**0.00**	**-43,140.16**	**-18,341.85**	**24,798.31**	**-64,736.00**
Fund: 150 - COPS FAST GRANTS					
Revenue	3,903.86	36,652.00	28,983.26	-7,668.74	55,000.00
Expense	7,807.70	33,682.96	47,611.25	-13,928.29	50,545.00
Total Fund: 150 - COPS FAST GRANTS:	**-3,903.84**	**2,969.04**	**-18,627.99**	**-21,597.03**	**4,455.00**
Fund: 151 - DEPT OF JUSTICE GRANTS					
Revenue	0.00	15,333.28	1,809.69	-13,523.59	23,000.00
Expense	0.00	15,333.28	344.50	14,988.78	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	22,160.24	61,010.88	55,667.63	-5,343.25	91,553.00
Expense	8,136.98	62,745.52	75,753.02	-13,007.50	94,153.00
Total Fund: 152 - POLICE UNDESIGNATED GRANTS:	**14,023.26**	**-1,734.64**	**-20,085.39**	**-18,350.75**	**-2,600.00**
Fund: 153 - POLICE DEPT DONATION FUND					
Revenue	410.21	1,799.92	11,188.79	9,388.87	2,700.00
Expense	475.00	6,298.16	15,544.59	-9,246.43	9,450.00
Total Fund: 153 - POLICE DEPT DONATION FUND:	**-64.79**	**-4,498.24**	**-4,355.80**	**142.44**	**-6,750.00**
Fund: 156 - FIRE DEPT DONATION FUND					
Revenue	11.43	3,333.28	2,071.40	-1,261.88	5,000.00
Expense	1,866.98	3,333.28	4,688.61	-1,355.33	5,000.00
Total Fund: 156 - FIRE DEPT DONATION FUND:	**-1,855.55**	**0.00**	**-2,617.21**	**-2,617.21**	**0.00**
Fund: 157 - FIRE DEPT GRANTS					
Revenue	8.52	40.00	74.65	34.65	60.00
Total Fund: 157 - FIRE DEPT GRANTS:	**8.52**	**40.00**	**74.65**	**34.65**	**60.00**
Fund: 160 - ECONOMIC DEVELOPMENT GIFT					
Revenue	92.46	233.28	809.95	576.67	350.00
Total Fund: 160 - ECONOMIC DEVELOPMENT GIFT:	**92.46**	**233.28**	**809.95**	**576.67**	**350.00**
Fund: 161 - SURETY DEPOSITS/SUBDIVIDER					
Revenue	19.29	123.28	168.98	45.70	185.00
Total Fund: 161 - SURETY DEPOSITS/SUBDIVIDER:	**19.29**	**123.28**	**168.98**	**45.70**	**185.00**

Account Typ…	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 170 - LIBRARY DONATION FUND					
Revenue	4,497.84	14,199.92	23,161.68	8,961.76	21,300.00
Expense	1,305.07	21,733.20	19,749.77	1,983.43	32,600.00
Total Fund: 170 - LIBRARY DONATION FUND:	**3,192.77**	**-7,533.28**	**3,411.91**	**10,945.19**	**-11,300.00**
Fund: 177 - SEIZED ASSETS (POLICE)					
Revenue	3,444.95	2,865.84	1,735.19	-1,130.65	4,300.00
Expense	3,351.00	2,665.84	3,737.04	-1,071.20	4,000.00
Total Fund: 177 - SEIZED ASSETS (POLICE):	**93.95**	**200.00**	**-2,001.85**	**-2,201.85**	**300.00**
Fund: 179 - OTHER COMM AND ECON DEVELOPMENT					
Revenue	137.69	0.00	1,230.42	1,230.42	0.00
Expense	0.00	0.00	4,985.75	-4,985.75	0.00
Total Fund: 179 - OTHER COMM AND ECON DEVELOPMENT:	**137.69**	**0.00**	**-3,755.33**	**-3,755.33**	**0.00**
Fund: 180 - HOUSING GRANTS					
Revenue	47.82	0.00	418.92	418.92	0.00
Total Fund: 180 - HOUSING GRANTS:	**47.82**	**0.00**	**418.92**	**418.92**	**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	426.48	360.00	66.48	640.00
Total Fund: 183 - FY 08 EDI (ECON DEV INCENTIVE):	**0.00**	**426.48**	**360.00**	**66.48**	**640.00**
Fund: 184 - VOUCHERS - 002, 003					
Revenue	91,094.06	817,958.32	648,214.03	-169,744.29	1,226,938.00
Expense	99,002.28	826,168.48	750,782.53	75,385.95	1,239,330.00
Total Fund: 184 - VOUCHERS - 002, 003:	**-7,908.22**	**-8,210.16**	**-102,568.50**	**-94,358.34**	**-12,392.00**
Fund: 189 - #6 HUD LEAD GRANT					
Revenue	17,483.97	1,107,421.28	135,653.40	-971,767.88	1,661,132.00
Expense	15,382.15	1,047,251.28	126,177.97	921,073.31	1,571,506.00
Total Fund: 189 - #6 HUD LEAD GRANT:	**2,101.82**	**60,170.00**	**9,475.43**	**-50,694.57**	**89,626.00**
Fund: 200 - GO BONDS DEBT FUND					
Revenue	8,987.80	2,808,654.96	2,294,865.80	-513,789.16	4,213,129.00
Expense	0.00	2,785,240.72	442,417.50	2,342,823.22	4,179,531.00
Total Fund: 200 - GO BONDS DEBT FUND:	**8,987.80**	**23,414.24**	**1,852,448.30**	**1,829,034.06**	**33,598.00**
Fund: 300 - CIP COLLECTION FUND					
Revenue	3,900.83	409,465.20	339,571.36	-69,893.84	614,198.00
Expense	0.00	409,465.28	274,478.77	134,986.51	614,198.00
Total Fund: 300 - CIP COLLECTION FUND:	**3,900.83**	**-0.08**	**65,092.59**	**65,092.67**	**0.00**

Account Typ...	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 311 - RISE STREET GRANTS					
Expense	17,964.00	0.00	22,866.50	-22,866.50	0.00
Total Fund: 311 - RISE STREET GRANTS:	**17,964.00**	**0.00**	**22,866.50**	**-22,866.50**	**0.00**
Fund: 312 - AIRPORT PROJECT FUND					
Revenue	0.00	1,499,999.92	0.00	-1,499,999.92	2,250,000.00
Expense	8,220.00	1,500,000.00	40,181.86	1,459,818.14	2,250,000.00
Total Fund: 312 - AIRPORT PROJECT FUND:	**-8,220.00**	**-0.08**	**-40,181.86**	**-40,181.78**	**0.00**
Fund: 320 - SPECIAL ASSESSMENT PROJECTS					
Revenue	504.00	6,666.56	5,436.00	-1,230.56	10,000.00
Total Fund: 320 - SPECIAL ASSESSMENT PROJECTS:	**504.00**	**6,666.56**	**5,436.00**	**-1,230.56**	**10,000.00**
Fund: 340 - BIKE PATH PROJECT FUND					
Revenue	0.00	0.00	17,214.10	17,214.10	0.00
Expense	10,155.30	0.00	102,379.54	-102,379.54	0.00
Total Fund: 340 - BIKE PATH PROJECT FUND:	**-10,155.30**	**0.00**	**-85,165.44**	**-85,165.44**	**0.00**
Fund: 341 - TREES FOREVER PROJECT					
Revenue	14.78	6,666.64	8,829.44	2,162.80	10,000.00
Expense	0.00	6,666.64	8,692.50	-2,025.86	10,000.00
Total Fund: 341 - TREES FOREVER PROJECT:	**14.78**	**0.00**	**136.94**	**136.94**	**0.00**
Fund: 350 - GO BONDS CAPITAL PROJECTS					
Revenue	15.71	0.00	137.67	137.67	0.00
Total Fund: 350 - GO BONDS CAPITAL PROJECTS:	**15.71**	**0.00**	**137.67**	**137.67**	**0.00**
Fund: 354 - POLICE & FIRE STATIONS					
Revenue	1,271.30	0.00	64,932.59	64,932.59	0.00
Expense	14,469.88	0.00	2,235,977.69	-2,235,977.69	0.00
Total Fund: 354 - POLICE & FIRE STATIONS:	**-13,198.58**	**0.00**	**-2,171,045.10**	**-2,171,045.10**	**0.00**
Fund: 355 - 2015 GO BONDS (D&D)					
Revenue	646.84	1,333.28	7,422.89	6,089.61	2,000.00
Expense	4,586.43	33,333.28	176,447.48	-143,114.20	50,000.00
Total Fund: 355 - 2015 GO BONDS (D&D):	**-3,939.59**	**-32,000.00**	**-169,024.59**	**-137,024.59**	**-48,000.00**
Fund: 357 - 2018 CY STREET PROJECTS					
Revenue	0.00	176,596.00	44,388.31	-132,207.69	265,000.00
Expense	0.00	176,596.00	44,388.31	132,207.69	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	5,470.00	0.00	38,362.66	-38,362.66	0.00
Total Fund: 360 - 2019 GO BONDS & PROJECTS:	**-5,470.00**	**0.00**	**5,653,289.09**	**5,653,289.09**	**0.00**
Fund: 381 - 2019 CY STREET,SIDEWALK,PARKING PROJECTS					
Revenue	3,431.19	270,000.00	40,566.47	-229,433.53	405,000.00

Account Typ...	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Expense	136,507.32	1,783,333.28	440,345.50	1,342,987.78	2,675,000.00
Total Fund: 381 - 2019 CY STREET,SIDEWALK,PARKING PROJECTS:	**-133,076.13**	**-1,513,333.28**	**-399,779.03**	**1,113,554.25**	**-2,270,000.00**
Fund: 383 - COLISEUM REMODEL					
Revenue	6,818.73	2,280,099.28	914,664.87	-1,365,434.41	3,420,949.00
Expense	238,840.05	2,405,045.28	262,380.21	2,142,665.07	3,607,568.00
Total Fund: 383 - COLISEUM REMODEL:	**-232,021.32**	**-124,946.00**	**652,284.66**	**777,230.66**	**-186,619.00**
Fund: 392 - TIF DISTRICT III CAP PROJECTS					
Revenue	14.28	0.00	125.08	125.08	0.00
Total Fund: 392 - TIF DISTRICT III CAP PROJECTS:	**14.28**	**0.00**	**125.08**	**125.08**	**0.00**
Fund: 393 - TIF DISTRICT IV CAP PROJECTS					
Revenue	0.00	80,411.76	0.00	-80,411.76	120,666.00
Expense	0.00	80,411.76	100,996.50	-20,584.74	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	239,377.98	0.00	10,798,729.32	10,798,729.32	0.00
Expense	239,377.98	4,608,259.60	10,788,250.42	-6,179,990.82	6,913,461.00
Total Fund: 610 - WATER POLLUTION CONTROL:	**0.00**	**-4,608,259.60**	**10,478.90**	**4,618,738.50**	**-6,913,461.00**
Fund: 611 - WPCP REVENUE					
Revenue	511,996.06	4,998,197.04	14,001,836.26	9,003,639.22	7,497,296.00
Expense	238,965.93	0.00	10,814,218.54	-10,814,218.54	0.00
Total Fund: 611 - WPCP REVENUE:	**273,030.13**	**4,998,197.04**	**3,187,617.72**	**-1,810,579.32**	**7,497,296.00**
Fund: 612 - WPCP REVENUE BOND FUND					
Revenue	0.00	0.00	1,151,516.79	1,151,516.79	0.00
Expense	49,585.90	0.00	1,319,397.34	-1,319,397.34	0.00
Total Fund: 612 - WPCP REVENUE BOND FUND:	**-49,585.90**	**0.00**	**-167,880.55**	**-167,880.55**	**0.00**
Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV					
Revenue	1,884.71	8,666.64	23,882.38	15,215.74	13,000.00
Total Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV:	**1,884.71**	**8,666.64**	**23,882.38**	**15,215.74**	**13,000.00**
Fund: 616 - SANITARY SEWER REHAB PROJECT					
Revenue	0.00	1,274,666.64	13,122.25	-1,261,544.39	1,912,000.00
Expense	0.00	1,799,306.64	13,122.25	1,786,184.39	2,700,000.00
Total Fund: 616 - SANITARY SEWER REHAB PROJECT:	**0.00**	**-524,640.00**	**0.00**	**524,640.00**	**-788,000.00**
Fund: 617 - SANITARY SEWER NEW CONSTRUCTN					
Revenue	139.00	9,333.28	8,108.00	-1,225.28	14,000.00
Total Fund: 617 - SANITARY SEWER NEW CONSTRUCTN:	**139.00**	**9,333.28**	**8,108.00**	**-1,225.28**	**14,000.00**
Fund: 690 - TRANSIT OPERATING					
Revenue	110,556.96	524,692.96	534,127.01	9,434.05	787,040.00
Expense	56,935.76	524,539.84	481,271.77	43,268.07	787,040.00

Account Typ...	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Total Fund: 690 - TRANSIT OPERATING:	**53,621.20**	**153.12**	**52,855.24**	**52,702.12**	**0.00**
Fund: 740 - STORM SEWER UTILITY					
Revenue	128,318.21	991,333.28	983,865.34	-7,467.94	1,487,000.00
Expense	62,445.07	737,340.48	1,040,351.33	-303,010.85	1,106,162.00
Total Fund: 740 - STORM SEWER UTILITY:	**65,873.14**	**253,992.80**	**-56,485.99**	**-310,478.79**	**380,838.00**
Fund: 741 - 2016 GO STORM WATER PROJ					
Revenue	0.00	1,516,666.64	531,003.41	-985,663.23	2,275,000.00
Expense	2,058.00	1,112,900.00	1,724,937.23	-612,037.23	1,670,000.00
Total Fund: 741 - 2016 GO STORM WATER PROJ:	**-2,058.00**	**403,766.64**	**-1,193,933.82**	**-1,597,700.46**	**605,000.00**
Fund: 750 - COMPOSTING FACILITY					
Revenue	1,139.65	45,939.12	38,609.10	-7,330.02	68,909.00
Expense	2,415.55	57,665.12	48,149.40	9,515.72	86,522.00
Total Fund: 750 - COMPOSTING FACILITY:	**-1,275.90**	**-11,726.00**	**-9,540.30**	**2,185.70**	**-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	26,666.64	23,186.15	-3,480.49	40,000.00
Expense	0.00	23,619.60	27,488.94	-3,869.34	35,435.00
Total Fund: 760 - P&R CONCESSIONS ENTERPRISE:	**0.00**	**3,047.04**	**-4,302.79**	**-7,349.83**	**4,565.00**
Fund: 881 - OCCUPATIONAL INSURANCE ESCROW					
Revenue	10,699.96	0.00	87,908.57	87,908.57	0.00
Expense	4,292.83	0.00	121,108.67	-121,108.67	0.00
Total Fund: 881 - OCCUPATIONAL INSURANCE ESCROW:	**6,407.13**	**0.00**	**-33,200.10**	**-33,200.10**	**0.00**
Fund: 884 - GROUP HEALTH INSURANCE ESCROW					
Revenue	279,457.94	0.00	2,267,729.96	2,267,729.96	0.00
Expense	408,586.68	0.00	2,484,250.86	-2,484,250.86	0.00
Total Fund: 884 - GROUP HEALTH INSURANCE ESCROW:	**-129,128.74**	**0.00**	**-216,520.90**	**-216,520.90**	**0.00**
Fund: 886 - WORKMAN'S COMP DEDUCTIBLE FUND					
Revenue	65.64	0.00	617.45	617.45	0.00
Expense	318.00	0.00	944.96	-944.96	0.00
Total Fund: 886 - WORKMAN'S COMP DEDUCTIBLE FUND:	**-252.36**	**0.00**	**-327.51**	**-327.51**	**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	7,454.61	-7,454.61	0.00
Total Fund: 910 - POLICE PENSION - T & A:	**-828.29**	**0.00**	**-1,656.58**	**-1,656.58**	**0.00**
Fund: 913 - 911 COMMISION					
Revenue	81,634.37	0.00	562,015.19	562,015.19	0.00
Expense	70,482.72	0.00	669,461.29	-669,461.29	0.00

Account Typ…	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Total Fund: 913 - 911 COMMISION:	**11,151.65**	**0.00**	**-107,446.10**	**-107,446.10**	**0.00**
Report Total:	**-382,910.86**	**-50,593.92**	**7,515,517.05**	**7,566,110.97**	**-85,179.00**

Fund Summary

Fund	February Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
001 - GENERAL FUND	-665,633.63	2,262.96	-1,201,185.69	-1,203,448.65	0.00
010 - CASH FLOW RESERVE FUND	17,890.79	49,320.00	68,076.14	18,756.14	74,000.00
030 - CAPITAL RESERVE	-1,739.24	2,597.76	-119,069.37	-121,667.13	4,030.00
031 - CAPITAL RSRV-BLDG MAINT	494.87	-81,522.56	4,369.91	85,892.47	-122,334.00
032 - CIP LARGE VEHICLE/EQUIPMI	0.00	70,666.64	0.00	-70,666.64	106,000.00
110 - ROAD USE TAX	163,991.58	-1,104,002.48	103,383.56	1,207,386.04	-1,656,937.00
112 - EMPLOYEE BENEFITS FUND	16,216.80	57,476.56	309,893.90	252,417.34	86,215.00
117 - POLICE/FIRE RETIREMENT	7,857.92	18,325.28	108,471.75	90,146.47	27,039.00
119 - EMERGENCY FUND	1,427.22	0.00	2,559.02	2,559.02	0.00
121 - LOCAL OPTION SALES TAX	269,171.89	-113,878.48	997,659.28	1,111,537.76	-172,111.00
125 - TAX INCREMENT FINANCING	6,889.69	-100,549.36	393,860.40	494,409.76	-150,824.00
126 - TIF-LMI	428.57	11,701.28	25,180.68	13,479.40	17,552.00
130 - CITY TORT LIABILITY	1,190.73	-2,666.64	-2,286.66	379.98	-4,000.00
132 - GRANTS-STATE/LOCAL AGEN	-9,999.99	33,333.28	-95,520.00	-128,853.28	50,000.00
140 - PARK & REC DONATION FUNI	4,602.63	600.08	53,359.99	52,759.91	900.00
141 - MTOWN TENNIS ASSOC	3.12	13.28	27.31	14.03	20.00
142 - SOFTBALL ASSOCIATION FUN	-52.28	18.72	-11,068.94	-11,087.66	0.00
144 - LIVE HEALTHY IOWA	0.00	97.92	-5,126.33	-5,224.25	149.00
145 - TORNADO GENERAL	-20,006.96	2,215,086.88	453,565.68	-1,761,521.20	3,323,960.00
146 - FEMA VALOR	0.00	0.00	8,103.40	8,103.40	0.00
147 - FEMA DEMO	0.00	-43,140.16	-18,341.85	24,798.31	-64,736.00
150 - COPS FAST GRANTS	-3,903.84	2,969.04	-18,627.99	-21,597.03	4,455.00
151 - DEPT OF JUSTICE GRANTS	0.00	0.00	1,465.19	1,465.19	0.00
152 - POLICE UNDESIGNATED GRAI	14,023.26	-1,734.64	-20,085.39	-18,350.75	-2,600.00
153 - POLICE DEPT DONATION FUN	-64.79	-4,498.24	-4,355.80	142.44	-6,750.00
156 - FIRE DEPT DONATION FUND	-1,855.55	0.00	-2,617.21	-2,617.21	0.00
157 - FIRE DEPT GRANTS	8.52	40.00	74.65	34.65	60.00
160 - ECONOMIC DEVELOPMENT G	92.46	233.28	809.95	576.67	350.00
161 - SURETY DEPOSITS/SUBDIVIDI	19.29	123.28	168.98	45.70	185.00
170 - LIBRARY DONATION FUND	3,192.77	-7,533.28	3,411.91	10,945.19	-11,300.00
177 - SEIZED ASSETS (POLICE)	93.95	200.00	-2,001.85	-2,201.85	300.00
179 - OTHER COMM AND ECON DE	137.69	0.00	-3,755.33	-3,755.33	0.00
180 - HOUSING GRANTS	47.82	0.00	418.92	418.92	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	-426.48	-360.00	66.48	-640.00
184 - VOUCHERS - 002, 003	-7,908.22	-8,210.16	-102,568.50	-94,358.34	-12,392.00
189 - #6 HUD LEAD GRANT	2,101.82	60,170.00	9,475.43	-50,694.57	89,626.00
200 - GO BONDS DEBT FUND	8,987.80	23,414.24	1,852,448.30	1,829,034.06	33,598.00
300 - CIP COLLECTION FUND	3,900.83	-0.08	65,092.59	65,092.67	0.00
311 - RISE STREET GRANTS	-17,964.00	0.00	-22,866.50	-22,866.50	0.00

312 - AIRPORT PROJECT FUND	-8,220.00	-0.08	-40,181.86	-40,181.78	0.00
320 - SPECIAL ASSESSMENT PROJE(	504.00	6,666.56	5,436.00	-1,230.56	10,000.00
340 - BIKE PATH PROJECT FUND	-10,155.30	0.00	-85,165.44	-85,165.44	0.00
341 - TREES FOREVER PROJECT	14.78	0.00	136.94	136.94	0.00
350 - GO BONDS CAPITAL PROJECT	15.71	0.00	137.67	137.67	0.00
354 - POLICE & FIRE STATIONS	-13,198.58	0.00	-2,171,045.10	-2,171,045.10	0.00
355 - 2015 GO BONDS (D&D)	-3,939.59	-32,000.00	-169,024.59	-137,024.59	-48,000.00
357 - 2018 CY STREET PROJECTS	0.00	0.00	0.00	0.00	0.00
360 - 2019 GO BONDS & PROJECTS	-5,470.00	0.00	5,653,289.09	5,653,289.09	0.00
381 - 2019 CY STREET,SIDEWALK,P.	-133,076.13	-1,513,333.28	-399,779.03	1,113,554.25	-2,270,000.00
383 - COLISEUM REMODEL	-232,021.32	-124,946.00	652,284.66	777,230.66	-186,619.00
392 - TIF DISTRICT III CAP PROJECT:	14.28	0.00	125.08	125.08	0.00
393 - TIF DISTRICT IV CAP PROJECT:	0.00	0.00	-100,996.50	-100,996.50	0.00
610 - WATER POLLUTION CONTRO	0.00	-4,608,259.60	10,478.90	4,618,738.50	-6,913,461.00
611 - WPCP REVENUE	273,030.13	4,998,197.04	3,187,617.72	-1,810,579.32	7,497,296.00
612 - WPCP REVENUE BOND FUND	-49,585.90	0.00	-167,880.55	-167,880.55	0.00
614 - WPCP CAPITAL IMPROVEME	1,884.71	8,666.64	23,882.38	15,215.74	13,000.00
616 - SANITARY SEWER REHAB PRC	0.00	-524,640.00	0.00	524,640.00	-788,000.00
617 - SANITARY SEWER NEW CONS	139.00	9,333.28	8,108.00	-1,225.28	14,000.00
690 - TRANSIT OPERATING	53,621.20	153.12	52,855.24	52,702.12	0.00
740 - STORM SEWER UTILITY	65,873.14	253,992.80	-56,485.99	-310,478.79	380,838.00
741 - 2016 GO STORM WATER PRC	-2,058.00	403,766.64	-1,193,933.82	-1,597,700.46	605,000.00
750 - COMPOSTING FACILITY	-1,275.90	-11,726.00	-9,540.30	2,185.70	-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	3,047.04	-4,302.79	-7,349.83	4,565.00
881 - OCCUPATIONAL INSURANCE	6,407.13	0.00	-33,200.10	-33,200.10	0.00
884 - GROUP HEALTH INSURANCE	-129,128.74	0.00	-216,520.90	-216,520.90	0.00
886 - WORKMAN'S COMP DEDUCT	-252.36	0.00	-327.51	-327.51	0.00
910 - POLICE PENSION - T & A	-828.29	0.00	-1,656.58	-1,656.58	0.00
913 - 911 COMMISION	11,151.65	0.00	-107,446.10	-107,446.10	0.00
Report Total:	**-382,910.86**	**-50,593.92**	**7,515,517.05**	**7,566,110.97**	**-85,179.00**