City of Muscatine
Summary of Fund Transactions
For the Month Ended May 31, 2014

ITEM 12G

	Beginning Balance 5/1/2014	Revenues	Expenditures	Ending Balance 5/31/2014	Reserve for Encumbrances	Unobligated Ending Balance 5/31/2014
General Fund	$ 3,751,189.51	$ 840,789.25	$ 1,238,138.56	$ 3,353,840.20	$ 84,076.04	$ 3,269,764.16
Debt Service Fund						
General Obligation	$ 2,153,350.20	$ 82,670.14	$ -	$ 2,236,020.34	$ -	$ 2,236,020.34
Trust and Agency						
Insurance Trust	$ 57,162.80	$ -	$ -	$ 57,162.80	$ -	$ 57,162.80
Parks and Recreation Trust	(0.00)	-	-	(0.00)	-	(0.00)
Parks and Recreation Trust - Recreation Program Contributions	1,215.86	-	354.60	861.26	727.57	133.69
Cemetery Trust:						
Perpetual Care	854,548.06	561.00	-	855,109.06	-	855,109.06
Perpetual Care Interest	4,905.61	571.31	-	5,476.92	-	5,476.92
Laura Musser Atkins Flower Trust	9,047.97	107.68	-	9,155.65	-	9,155.65
Bert Benham Trust	1,800.18	5.89	-	1,806.07	-	1,806.07
Henry Friedli Trust	15,417.53	52.63	-	15,470.16	-	15,470.16
Kathryn M. Huttig Trust	6,359.78	20.43	-	6,380.21	-	6,380.21
Kathryn M. Huttig Mausoleum Trust	1,355.78	5.19	-	1,360.97	-	1,360.97
Harvey Long Trust	1,241.66	4.15	-	1,245.81	-	1,245.81
Linda Musser Special Flower Trust	797.56	3.12	-	800.68	-	800.68
George Titus Trust	108.45	0.69	-	109.14	-	109.14
Robert Jackson Trust	7,661.32	30.82	-	7,692.14	-	7,692.14
Anna Strohmeier Trust	1,686.74	6.58	-	1,693.32	-	1,693.32
Minnie Beyer Trust	11,159.61	42.93	-	11,202.54	-	11,202.54
Esther Rieke Trust	1,024.17	3.12	-	1,027.29	-	1,027.29
Ethel Fulliam Trust	3,221.26	11.08	-	3,232.34	-	3,232.34
Library Trust:						
Gift and Memorial Trust	245,480.58	4,393.44	149.80	249,724.22	1,158.00	248,566.22
Art Center Trusts:						
General Donations Trust	44,127.74	135.00	-	44,262.74	-	44,262.74
Brad Burns Trust	290,701.26	-	-	290,701.26	-	290,701.26
McWhirter-Gilmore Trust	107,375.59	-	-	107,375.59	-	107,375.59
Alice Schaeffer Trust	43,553.05	-	-	43,553.05	-	43,553.05
Fund Total	$ 1,709,952.56	$ 5,955.06	$ 504.40	$ 1,715,403.22	$ 1,885.57	$ 1,713,517.65
Capital Projects Funds	$ (701,183.00)	$ 70,211.77	$ 840,806.37	$ (1,471,777.60)	$ -	$ (1,471,777.60)
Enterprise Funds						
Transit System	$ (161,948.97)	$ 390,797.26	$ 83,215.19	$ 145,633.10	$ 367.56	$ 145,265.54
Parking System	40,778.00	18,255.30	13,239.49	45,793.81	582.85	45,210.96
Golf Course:						
Golf Operations	$ (6,182.98)	$ 89,786.52	$ 61,487.76	$ 22,115.78	$ 15,068.18	$ 7,047.60
Golf Irrigation System	(270,163.85)	-	-	(270,163.85)	-	(270,163.85)
Subtotal	$ (276,346.83)	$ 89,786.52	$ 61,487.76	$ (248,048.07)	$ 15,068.18	$ (263,116.25)

City of Muscatine
Summary of Fund Transactions
For the Month Ended May 31, 2014

	Beginning Balance 5/1/2014	Revenues	Expenditures	Ending Balance 5/31/2014	Reserve for Encumbrances	Unobligated Ending Balance 5/31/2014
Boat Harbor Operations	5,126.63	2,375.00	1,459.56	6,042.07	-	6,042.07
Marina Operations	(4,688.65)	-	209.00	(4,897.65)	-	(4,897.65)
Solid Waste Management:						
Refuse Collection	$ 144,588.86	$ 206,248.58	$ 163,013.26	$ 187,824.18	$ 825.00	$ 186,999.18
Landfill Operations	(409,379.73)	113,413.30	52,268.95	(348,235.38)	-	(348,235.38)
Landfill Surcharge - Part I	-	-	-	-	-	-
Landfill Surcharge - Part II	19,137.52	-	-	19,137.52	-	19,137.52
Landfill Closure Reserve	546,735.00	-	-	546,735.00	-	546,735.00
Landfill Post-Closure Reserve	813,764.00	-	-	813,764.00	-	813,764.00
Transfer Station Operations	41,719.87	182,115.12	178,431.18	45,403.81	111.68	45,292.13
Transfer Station Crane Project (Financed)	(177,370.00)	-	-	(177,370.00)	-	(177,370.00)
Transfer Station Closure Reserve	38,395.00	-	-	38,395.00	-	38,395.00
Subtotal	$ 1,017,590.52	$ 501,777.00	$ 393,713.39	$ 1,125,654.13	$ 936.68	$ 1,124,717.45
Water Pollution Control:						
Operations	1,146,179.35	$ 544,954.32	$ 321,624.26	$ 1,369,509.41	$ 6,020.29	$ 1,363,489.12
Collection and Drainage (Inc. Storm Water)	1,204,949.54	102,355.82	127,609.11	1,179,696.25	843.38	1,178,852.87
Sewer Systems Extension and Improvement Reserve	751,835.34	32,347.00	-	784,182.34	-	784,182.34
Water Pollution Control Replacement Reserve	2,007,433.27	16,666.67	-	2,024,099.94	-	2,024,099.94
Sewer Revenue Bond Sinking Fund	768,230.67	91,546.25	-	859,776.92	-	859,776.92
West Hill Sewer Separation Reserve	1,134,793.62	33,333.34	-	1,168,126.96	-	1,168,126.96
Project Funds:		-	-			
WPCP Lab Renovation	(101,852.40)	-	56,055.31	(157,907.71)	-	(157,907.71)
West Hill Sewer Separation	(642,500.25)	1,585,987.89	943,487.64	(0.00)	-	(0.00)
Slough/Sunset Lift Station Improvements	-	-	-	-	-	-
Mad Creek Sewer Extension Project	-	-	-	-	-	-
Southend Force Main Air Release Valve	(7,510.59)	-	280.26	(7,790.85)	-	(7,790.85)
Subtotal	$ 6,261,558.55	$ 2,407,191.29	$ 1,449,056.58	$ 7,219,693.26	$ 6,863.67	$ 7,212,829.59
Airport:						
Operations	$ (38,564.30)	$ 2,728.87	$ 6,068.18	$ (41,903.61)	$ 347.00	$ (42,250.61)
Airport Runway Lighting Improvements	582.97	-	-	582.97	-	582.97
Airport Runway Repair Project	(77,393.90)	-	-	(77,393.90)	-	(77,393.90)
Airport Security/Tee Hangar Drainage Improvements	(7,088.47)	-	1,827.00	(8,915.47)	-	(8,915.47)
Airport Airfield Maintenance	1,746.55	-	-	1,746.55	-	1,746.55
Airport Obstruction Removal	(3,540.83)	-	5.00	(3,545.83)	-	(3,545.83)
Airport Zoning Ordinance Project	(109.50)	-	-	(109.50)	-	(109.50)
Subtotal	$ (124,367.48)	$ 2,728.87	$ 7,900.18	$ (129,538.79)	$ 347.00	$ (129,885.79)
Ambulance Operations	$ 84,074.94	$ 98,526.48	$ 44,316.59	$ 138,284.83	$ 72,401.91	$ 65,882.92
Convention and Visitors Bureau	$ 93,307.39	$ -	$ 6,475.81	$ 86,831.58	$ -	$ 86,831.58
Fund Total	$ 6,935,084.10	$ 3,511,437.72	$ 2,061,073.55	$ 8,385,448.27	$ 96,567.85	$ 8,288,880.42

City of Muscatine
Summary of Fund Transactions
For the Month Ended May 31, 2014

	Beginning Balance 5/1/2014	Revenues	Expenditures	Ending Balance 5/31/2014	Reserve for Encumbrances	Unobligated Ending Balance 5/31/2014
Internal Service Funds						
Equipment Services Operations	$ (14,606.72)	$ 90,169.19	$ 101,764.68	$ (26,202.21)	$ 17,470.49	$ (43,672.70)
Central Office Supplies	(2,030.16)	371.35	10.08	(1,668.89)	-	(1,668.89)
Health Insurance Fund	1,988,636.20	194,208.48	193,815.34	1,989,029.34	-	1,989,029.34
Dental Insurance Fund	22,176.72	5,611.35	15,243.42	12,544.65	-	12,544.65
Payroll Clearing Fund	(3,522.68)	14,476.27	15,282.58	(4,328.99)	-	(4,328.99)
Miscellaneous Clearing Fund	(41,701.31)	6,872.95	(3,790.88)	(31,037.48)	-	(31,037.48)
Interest Clearing - General Investments	9,136.04	1,663.68	-	10,799.72	-	10,799.72
Housing Revolving Fund	(41,474.29)	33,913.39	51,846.01	(59,406.91)	-	(59,406.91)
Hershey Manor Management Revolving Fund	(8,388.10)	-	800.37	(9,188.47)	-	(9,188.47)
Fund Total	$ 1,908,225.70	$ 347,286.66	$ 374,971.60	$ 1,880,540.76	$ 17,470.49	$ 1,863,070.27
Special Revenue Funds						
Community Block Grant Fund (Prior Year Grants)	$ 36,083.85	$ -	$ -	$ 36,083.85	$ -	$ 36,083.85
Home Ownership Program	114,873.56	2.48	3,634.32	111,241.72	-	111,241.72
Sunset Park Children's Education Program	6,633.00	1,525.00	2,290.08	5,867.92	-	5,867.92
Road Use Tax Fund	710,796.22	111,677.24	136,547.34	685,926.12	-	685,926.12
Employee Benefit Fund	442,159.89	103,268.95	219,576.29	325,852.55	-	325,852.55
Emergency Tax Levy	80,454.81	-	-	80,454.81	-	80,454.81
Equipment Replacement Fund	102,347.74	600.00	-	102,947.74	-	102,947.74
Computer Replacement Fund	18,838.25	-	4,478.26	14,359.99	-	14,359.99
Library Computer Replacement Sub-Fund	11,696.57	-	-	11,696.57	-	11,696.57
Local Option Sales Tax Fund	1,044,734.46	197,455.86	1,585,987.89	(343,797.57)	-	(343,797.57)
Local Option Pavement Management Subfund	263,255.60	-	42,630.68	220,624.92	-	220,624.92
COPS Grant Future Commitment Reserve	40,000.00	-	-	40,000.00	-	40,000.00
Downtown Tax Increment Fund	241,661.01	21,175.68	-	262,836.69	-	262,836.69
Southend Tax Increment Fund	1,191,687.56	18,982.96	15,800.56	1,194,869.96	-	1,194,869.96
Cedar Development Tax Increment Fund	119,990.23	-	96,293.12	23,697.11	-	23,697.11
Muscatine Mall Tax Increment Fund	12,796.81	1,147.93	8,779.61	5,165.13	-	5,165.13
Heinz Tax Increment Fund	3,876.32	-	-	3,876.32	-	3,876.32
Hwy 38 NE TIF Amendment	26,526.82	7,684.90	-	34,211.72	-	34,211.72
Fund Total	$ 4,468,412.70	$ 463,521.00	$ 2,116,018.15	$ 2,815,915.55	$ -	$ 2,815,915.55
Total	$ 20,225,031.77	$ 5,321,871.60	$ 6,631,512.63	$ 18,915,390.74	$ 199,999.95	$ 18,715,390.79

City of Muscatine
Capital Projects Funds
Summary of Fund Transactions
For the Month Ending May 31, 2014

	Beginning Balance 5/1/2014	Revenues	Expenditures	Ending Balance 5/31/2014
Sidewalk Improvements	$ 3,907.58	$ -	$ -	$ 3,907.58
New Sidewalk Construction	6,869.10	-	-	6,869.10
Downtown TIF Area Resurfacing Projects	50,381.72	-	-	50,381.72
Cemetery Road Resurfacing	3,464.98	-	-	3,464.98
Ongoing Pavement Management Program	(32,131.85)	32,131.85	-	-
Railroad Crossing Improvements	-	10,498.83	10,498.83	-
Clay Street Bridge Project	2,728.67	-	-	2,728.67
Cedar Street Improvements Parham to Houser	(451,671.27)	25,750.00	430,271.16	(856,192.43)
Colorado Street Reconstruction	306,445.02	-	386,756.13	(80,311.11)
Hershey Ave Street Improvement	-	-	-	-
Mulberry Ave Improvement Project	(6,913.00)	-	-	(6,913.00)
Mississippi Dr Corridor Project	19,767.46	-	2,779.31	16,988.15
Transfer of Jurisdiction Project	(14,585.98)	-	-	(14,585.98)
Weed Park Maintenance Building Project	(347,902.61)	-	-	(347,902.61)
Riverfront Development Project	108.93	-	-	108.93
Building Demolition - City	(28,754.86)	-	-	(28,754.86)
CDBG Downtown Revitalization	(10,728.28)	-	-	(10,728.28)
Mad Creek Flood Control Project	(113,054.10)	1,831.09	-	(111,223.01)
City Financial Software Replacement	14,813.68	-	4,200.94	10,612.74
Mark Twain Overlook Renovation	1,500.16	-	-	1,500.16
Weed Park to New Era Road Trail	17,582.67	-	-	17,582.67
Musser to Weggens Rd Trail	44,062.89	-	-	44,062.89
Public Safety Building HVAC Improvements	1,097.27	-	-	1,097.27
Public Building Telephone Systems Project	4,168.95	-	-	4,168.95
Southend Firestation Project	(22,833.11)	-	2,175.00	(25,008.11)
Public Building Boiler Replacement	(102,950.68)	-	-	(102,950.68)
Armory Acquisition and Disposal	(80,283.57)	-	-	(80,283.57)
Library Building Improvements	(1.00)	-	147.00	(148.00)
Police Radio System	34,263.31	-	-	34,263.31
Ambulance Equipment	(3.00)	-	928.00	(931.00)
Downtown Reinvestment Prooject	-	-	3,050.00	(3,050.00)
Taylor Park Improvements	169.84	-	-	169.84
Soccer Development - Phase III	-	-	-	-
Wal-View Urban Renewal Area	(664.00)	-	-	(664.00)
Heinz 2014 Tax Increment Proj	(37.92)	-	-	(37.92)
Total	$ (701,183.00)	$ 70,211.77	$ 840,806.37	$ (1,471,777.60)

City of Muscatine
Operating Departments
Summary of Expenditures
For the Month of May, 2014

	Budget	Amended Budget	Current Month Expenditures	Year-To-Date Expenditures	Encumbrances	Remaining Balance After Encumbrances
General Government						
Mayor and Council	$ 72,800.00	$ 72,600.00	$ 3,551.82	$ 67,714.91	$ -	$ 4,885.09
Legal Service	70,600.00	79,600.00	4,306.36	64,682.71	-	14,917.29
City Administrator	255,500.00	255,500.00	19,147.75	219,789.85	2,889.00	32,821.15
Human Resources	159,800.00	155,900.00	12,303.06	133,111.58	-	22,788.42
Wellness Program	57,600.00	53,200.00	9,037.89	43,291.18	2.00	9,906.82
Finance and Records	553,900.00	543,400.00	41,303.07	471,737.65	3,508.86	68,153.49
Computer Operations	254,500.00	254,300.00	14,597.40	218,328.71	-	35,971.29
Risk Management	334,900.00	355,000.00	6,538.36	334,092.91	-	20,907.09
Building and Grounds	512,600.00	563,400.00	54,674.16	498,200.61	300.00	64,899.39
Subtotal	$ 2,272,200.00	$ 2,332,900.00	$ 165,459.87	$ 2,050,950.11	$ 6,699.86	$ 275,250.03
Public Safety						
Police Operations	$ 4,604,500.00	$ 4,543,900.00	$ 335,781.21	$ 3,928,081.56	$ 8,507.20	$ 607,311.24
Animal Control	127,900.00	142,900.00	10,079.61	113,739.80	-	29,160.20
Fire Operations	3,705,100.00	3,733,600.00	278,508.26	3,291,551.55	7,370.43	434,678.02
Emergency Management	48,500.00	21,200.00	-	21,124.51	-	75.49
Subtotal	$ 8,486,000.00	$ 8,441,600.00	$ 624,369.08	$ 7,354,497.42	$ 15,877.63	$ 1,071,224.95
Culture and Recreation						
Library	$ 1,072,000.00	$ 1,072,000.00	$ 82,868.10	$ 923,621.88	$ 211.37	$ 148,166.75
Cable Television Operations	18,500.00	18,500.00	811.97	16,201.97	-	2,298.03
Art Center	297,400.00	321,900.00	25,065.64	275,331.64	5,963.17	40,605.19
Park Administration	165,900.00	165,500.00	12,909.71	141,621.08	300.00	23,578.92
Park Maintenance	633,900.00	706,900.00	48,145.48	577,884.91	22,557.69	106,457.40
Kent Stein Park Operations	218,700.00	217,000.00	24,211.93	160,485.79	1,815.43	54,698.78
Soccer Complex Operations	205,900.00	206,200.00	24,792.24	151,506.03	5,542.72	49,151.25
Swimming Pools	194,500.00	220,500.00	7,239.78	118,894.45	1,649.76	99,955.79
Recreation	126,600.00	109,500.00	6,558.28	87,916.94	156.30	21,426.76
Cemetery	159,600.00	168,600.00	15,819.74	128,650.06	1,592.85	38,357.09
Subtotal	$ 3,093,000.00	$ 3,206,600.00	$ 248,422.87	$ 2,582,114.75	$ 39,789.29	$ 584,695.96
Health and Social Services						
Economic Well-Being	$ 20,000.00	$ 20,000.00	$ -	$ 20,000.00	$ -	$ -
Subtotal	$ 20,000.00	$ 20,000.00	$ -	$ 20,000.00	$ -	$ -
Community and Economic Development						
Community Development	$ 711,100.00	$ 667,500.00	$ 47,017.22	$ 583,407.72	$ -	$ 84,092.28
Economic Development	126,500.00	123,000.00	-	118,925.28	-	4,074.72
Subtotal	$ 837,600.00	$ 790,500.00	$ 47,017.22	$ 702,333.00	$ -	$ 88,167.00

City of Muscatine
Operating Departments
Summary of Expenditures
For the Month of May, 2014

	Budget	Amended Budget	Current Month Expenditures	Year-To-Date Expenditures	Encumbrances	Remaining Balance After Encumbrances
Public Works						
Public Works Administration	$ 160,500.00	$ 159,800.00	$ 11,437.08	$ 139,486.23	$ -	$ 20,313.77
Roadway Maintenance	1,321,500.00	1,297,900.00	87,449.49	1,106,497.22	960.00	190,442.78
Traffic Control Operations	161,200.00	160,400.00	7,456.26	80,664.68	977.40	78,757.92
Snow and Ice Control	381,600.00	532,100.00	222.72	521,454.03	-	10,645.97
Street Cleaning	185,800.00	187,400.00	21,660.21	156,022.64	-	31,377.36
Engineering	137,100.00	138,800.00	9,904.93	114,827.13	-	23,972.87
Subtotal	$ 2,347,700.00	$ 2,476,400.00	$ 138,130.69	$ 2,118,951.93	$ 1,937.40	$ 355,510.67
Transfers						
Transit System Subsidy	$ 380,000.00	$ 380,000.00	$ 12,907.74	$ 370,998.46	$ -	$ 9,001.54
Equipment Replacement Funding	117,000.00	117,000.00	-	87,750.00	-	29,250.00
Airport Operations Subsidy	41,300.00	50,100.00	-	-	-	50,100.00
Levee Project Tax Levy	53,907.00	53,907.00	1,831.09	52,629.71	-	1,277.29
COPS Grant Future Commitment	40,000.00	40,000.00	-	-	-	40,000.00
Subtotal	$ 632,207.00	$ 641,007.00	$ 14,738.83	$ 511,378.17	$ -	$ 129,628.83
Fund Total	$ 17,688,707.00	$ 17,909,007.00	$ 1,238,138.56	$ 15,340,225.38	$ 64,304.18	$ 2,504,477.44
Enterprise Funds						
Transit System	$ 1,218,700.00	$ 1,241,300.00	$ 83,215.19	$ 1,086,409.68	$ 367.56	$ 154,522.76
Parking Operations	195,000.00	197,600.00	13,239.49	168,328.33	582.85	28,688.82
Golf Course	882,200.00	875,800.00	61,487.76	606,912.63	15,068.18	253,819.19
Boat Harbor Operations	25,700.00	24,800.00	1,459.56	21,616.97	-	3,183.03
Marina Operations	18,500.00	15,100.00	209.00	7,751.56	-	7,348.44
Airport Operations	111,000.00	119,000.00	6,068.18	107,483.48	347.00	11,169.52
Ambulance Operations	1,414,800.00	1,473,400.00	44,316.59	1,124,623.99	72,401.91	276,374.10
Convention & Visitors Bureau	96,200.00	85,000.00	6,475.81	64,172.09	-	20,827.91
Solid Waste Management						
Refuse Collection	$ 2,174,246.00	$ 2,207,946.00	$ 163,013.26	$ 1,787,656.75	$ 825.00	$ 419,464.25
Landfill Operations	1,101,578.00	1,101,078.00	52,268.95	509,627.00	-	591,451.00
Landfill Surcharge Reserve-Part I	17,500.00	17,500.00	-	9,113.11	-	8,386.89
Landfill Surcharge Reserve-Part II	36,750.00	36,750.00	-	-	-	36,750.00
Transfer Station Operations	1,981,400.00	2,053,900.00	178,431.18	1,804,233.29	111.68	249,555.03
Subtotal	$ 5,311,474.00	$ 5,417,174.00	$ 393,713.39	$ 4,110,630.15	$ 936.68	$ 1,305,607.17

City of Muscatine
Operating Departments
Summary of Expenditures
For the Month of May, 2014

	Budget	Amended Budget	Current Month Expenditures	Year-To-Date Expenditures	Encumbrances	Remaining Balance After Encumbrances
Water Pollution Control						
Administration	$ 1,969,244.00	$ 1,970,944.00	$ 149,350.81	$ 1,778,098.54	$ -	$ 192,845.46
Plant Operations	1,318,700.00	1,210,100.00	100,154.87	1,006,275.71	735.99	203,088.30
Pumping Stations	404,300.00	418,000.00	29,374.62	336,670.73	-	81,329.27
Laboratory Operations	378,400.00	373,400.00	24,366.86	329,988.92	4,331.40	39,079.68
Biosolids Operations	266,700.00	261,500.00	18,377.10	208,831.91	215.00	52,453.09
Subtotal	$ 4,337,344.00	$ 4,233,944.00	$ 321,624.26	$ 3,659,865.81	$ 5,282.39	$ 568,795.80
Collection and Drainage	1,185,200.00	1,306,400.00	125,149.60	1,010,332.59	818.38	295,249.03
Stormwater Operations	64,100.00	44,900.00	2,459.51	31,095.33	25.00	13,779.67
Fund Total	$ 14,764,018.00	$ 14,949,418.00	$ 1,052,942.53	$ 11,935,050.52	$ 95,829.95	$ 2,918,537.53
Internal Service/Other Funds						
Equipment Services Operations	$ 1,190,600.00	$ 1,281,700.00	$ 101,764.68	$ 1,099,421.54	$ 17,470.49	$ 164,807.97
Equipment Replacement Fund	102,500.00	84,400.00	-	84,333.00	-	67.00
Fund Total	$ 1,293,100.00	$ 1,366,100.00	$ 101,764.68	$ 1,183,754.54	$ 17,470.49	$ 164,874.97
Total	$ 33,745,825.00	$ 34,224,525.00	$ 2,392,845.77	$ 28,459,030.44	$ 177,604.62	$ 5,587,889.94

City of Muscatine
General Fund
Revenue Summary
For the Month of May, 2014

	Budget	Amended Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Amended Budget	Percentage
Direct and Indirect						
Property Tax Revenues						
General Property Taxes	6,441,167.00	6,441,167.00	$ 219,327.22	$ 6,277,468.16	$ (163,698.84)	97.46%
Ag Land Taxes	2,730.00	2,730.00	39.83	2,691.47	(38.53)	98.59%
Transit System Levy	378,375.00	378,375.00	12,907.74	369,286.48	(9,088.52)	97.60%
Tort Liability Levy	262,171.00	262,171.00	8,943.64	256,036.73	(6,134.27)	97.66%
Levee Tax Levy	53,676.00	53,676.00	1,831.09	52,386.85	(1,289.15)	97.60%
Mobile Home Tax	10,000.00	10,000.00	404.37	11,164.92	1,164.92	111.65%
Special Revenues :						
Police Retirement	712,721.00	692,756.00	53,320.72	636,622.40	(56,133.60)	91.90%
Fire Retirement	645,010.00	640,164.00	46,461.91	563,831.88	(76,332.12)	88.08%
Police and Fire Medical Insurance	36,000.00	36,000.00	-	36,000.00	-	100.00%
Police and Fire Retireee Medical Costs	26,600.00	69,000.00	-	19,489.75	(49,510.25)	28.25%
Long-term Disability Insurance	9,222.00	9,270.00	756.07	8,768.27	(501.73)	94.59%
Workers Compensation Insurance	43,916.00	39,398.00	-	39,298.00	(100.00)	99.75%
Unemployment Insurance	48,604.00	38,805.00	4,223.58	32,559.03	(6,245.97)	83.90%
Health Insurance	1,388,867.00	1,362,183.00	110,405.32	1,242,895.99	(119,287.01)	91.24%
Life Insurance	14,855.00	14,727.00	1,242.43	13,259.55	(1,467.45)	90.04%
Dental Insurance	39,072.00	38,689.00	3,166.26	34,734.05	(3,954.95)	89.78%
Deferred Comp	0.00	700.00	-	400.00	(300.00)	57.14%
Post Employment Health Plan	15,641.00	45,434.00	-	15,423.17	(30,010.83)	33.95%
FICA/IPERS (1)	63,569.00	49,421.00	-	49,421.00	-	100.00%
Subtotal	$ 10,192,196.00	$ 10,184,666.00	$ 463,030.18	$ 9,661,737.70	$ (522,928.30)	94.87%
Non-Property Tax Revenues						
Hotel/Motel Taxes	$ 350,000.00	$ 342,000.00	$ -	$ 212,851.73	$ (129,148.27)	62.24%
Cable Franchise Tax	225,000.00	222,000.00	52,233.53	161,510.25	(60,489.75)	72.75%
Utility Franchise Fee	100,000.00	105,000.00	-	94,993.02	(10,006.98)	90.47%
Utility Tax Replacement Excise Taxes						
General	27,668.00	27,668.00	-	29,143.34	1,475.34	105.33%
Tort Liability	1,129.00	1,129.00	-	1,186.21	57.21	105.07%
Transit	1,625.00	1,625.00	-	1,711.98	86.98	105.35%
Levee	231.00	231.00	-	242.86	11.86	105.13%
Subtotal	$ 705,653.00	$ 699,653.00	$ 52,233.53	$ 501,639.39	$ (198,013.61)	71.70%
Intergovernmental Revenues						
Road Use Tax	$ 2,148,000.00	$ 2,432,300.00	$ 136,547.34	$ 1,938,650.70	$ (493,649.30)	79.70%
Subtotal	$ 2,148,000.00	$ 2,432,300.00	$ 136,547.34	$ 1,938,650.70	$ (493,649.30)	79.70%

City of Muscatine
General Fund
Revenue Summary
For the Month of May, 2014

	Budget	Amended Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Amended Budget	Percentage
Licenses and Permits						
Beer, Liquor and Cigarettes	$ 32,600.00	$ 33,400.00	$ 3,703.13	$ 23,367.26	$ (10,032.74)	69.96%
Animal	2,100.00	1,800.00	123.00	1,673.00	(127.00)	92.94%
Alarm Permits	1,500.00	1,300.00	50.00	1,125.00	(175.00)	86.54%
Miscellaneous	5,900.00	6,200.00	-	5,662.00	(538.00)	91.32%
Subtotal	$ 42,100.00	$ 42,700.00	$ 3,876.13	$ 31,827.26	$ (10,872.74)	74.54%
Community Development						
Housing Inspection Fees	$ 35,000.00	$ 35,000.00	$ 650.00	$ 29,260.00	$ (5,740.00)	83.60%
Construction Permits	185,000.00	200,000.00	32,216.50	229,137.00	29,137.00	114.57%
Electricians Licenses	-	-	-	80.00	80.00	
Plumbers Licenses	-	-	-	100.00	100.00	
Health Licenses	40,000.00	36,000.00	2,784.94	32,183.14	(3,816.86)	89.40%
Zoning Fees	2,500.00	2,500.00	275.00	1,825.00	(675.00)	73.00%
Board of Adjustment Fees	2,000.00	2,000.00	150.00	1,650.00	(350.00)	82.50%
Site Plan Review fees	1,000.00	1,000.00	300.00	1,000.00	-	100.00%
Sale of Property	10,000.00	7,000.00	-	5,740.35	(1,259.65)	82.01%
Sale of Code Books	100.00	100.00	-	-	(100.00)	0.00%
Reimbursement of Senior Training Program	27,300.00	-	-	-	-	
Municipal Infractions Penalties	2,000.00	2,000.00	125.00	750.00	(1,250.00)	37.50%
Nuisance Reimbursements	70,000.00	60,000.00	4,738.34	57,708.79	(2,291.21)	96.18%
Other	500.00	500.00	5.00	836.30	336.30	167.26%
Historic Preservation Grant	-	2,000.00	-	2,000.00	-	100.00%
Transfer in:						
Staff Services	-	7,400.00	-	7,420.92	20.92	100.28%
Subtotal	$ 375,400.00	$ 355,500.00	$ 41,244.78	$ 369,691.50	$ 14,191.50	103.99%
Police Revenues						
Police Grant	$ 397,500.00	$ 415,000.00	$ 209.11	$ 249,827.99	$ (165,172.01)	60.20%
Court Fines	165,000.00	175,000.00	24,728.33	155,934.88	(19,065.12)	89.11%
Parking Violations	20,000.00	20,000.00	2,060.00	25,739.00	5,739.00	128.70%
Red Light Camera Violations (Net)	600,000.00	600,000.00	58,949.50	533,623.62	(66,376.38)	88.94%
Tobacco Violations	2,000.00	2,000.00	-	300.00	(1,700.00)	15.00%
False Alarm Charges	1,500.00	1,500.00	-	2,150.00	650.00	143.33%
Police Services Agreement	45,600.00	45,500.00	-	45,540.00	40.00	100.09%
Printing Charges	3,700.00	3,700.00	337.00	3,856.92	156.92	104.24%
Lease-Public Safety Cell Tower	23,400.00	23,400.00	1,952.60	22,172.91	(1,227.09)	94.76%
Mentor Contribuation	5,000.00	5,000.00	-	5,000.00	0.00	100.00%
Special Program Donation	-	2,200.00	-	2,200.00	0.00	100.00%
Animal Ordinance Fees and Fines	2,700.00	2,700.00	200.00	2,050.00	(650.00)	75.93%
Other	20,000.00	15,000.00	6,313.24	18,998.45	3,998.45	126.66%
Subtotal	$ 1,286,400.00	$ 1,311,000.00	$ 94,749.78	$ 1,067,393.77	$ (243,606.23)	81.42%

City of Muscatine
General Fund
Revenue Summary
For the Month of May, 2014

	Budget	Amended Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Amended Budget	Percentage
Fire Revenues						
Fire Hazmat Agreements	9,000.00	9,000.00	-	7,200.00	(1,800.00)	80.00%
Fire Protection Contracts	15,700.00	15,700.00	-	16,675.00	975.00	106.21%
Open Burn Permits	1,000.00	3,700.00	150.00	1,575.00	(2,125.00)	42.57%
Fire Inspection Fees	8,000.00	12,000.00	1,160.00	11,664.75	(335.25)	97.21%
Confined Space Fees	40,500.00	36,000.00	-	36,910.00	910.00	102.53%
Printing Charges	700.00	700.00	-	500.20	(199.80)	71.46%
Other	500.00	11,300.00	370.06	3,526.88	(7,773.12)	31.21%
Insurance Reimbursement	-	13,200.00		-	(13,200.00)	0.00%
Special Program Donations	-	32,700.00	-	32,706.86	6.86	100.02%
Insurance Reimbursement	-	13,200.00	-	13,182.51	(17.49)	99.87%
Fines/Citations	-	1,500.00	250.00	1,500.00	0.00	100.00%
False Alarm Charges	-	700.00	-	500.00	(200.00)	71.43%
Fire Assessment Fees	-	300.00	60.00	330.00	30.00	110.00%
Subtotal	$ 75,400.00	$ 150,000.00	$ 1,990.06	$ 126,271.20	$ (23,728.80)	84.18%
Cemetery Fees						
Lot and Niche Sales	$ 25,000.00	$ 25,000.00	$ 2,244.00	$ 19,340.00	$ (5,660.00)	77.36%
Lease of Property	15,500.00	16,100.00	1,359.81	15,233.13	(866.87)	94.62%
Burial Fees	52,000.00	47,000.00	3,430.00	40,495.00	(6,505.00)	86.16%
Miscellaneous Charges	10,000.00	10,000.00	150.00	8,221.12	(1,778.88)	82.21%
Commissions	11,000.00	12,000.00	2,994.13	11,865.31	(134.69)	98.88%
Perpetual Care Interest	17,900.00	17,900.00	-	8,082.24	(9,817.76)	45.15%
Other	-	100.00	2.00	67.80	(32.20)	67.80%
Subtotal	$ 131,400.00	$ 128,100.00	$ 10,179.94	$ 103,304.60	$ (24,795.40)	80.64%
Parks and Recreation Revenues						
Parks - General						
Shelters	$ 11,500.00	$ 10,900.00	$ 2,060.00	$ 8,790.00	$ (2,110.00)	80.64%
Pearl City Station Rentals	9,000.00	9,000.00	1,085.00	8,630.00	(370.00)	95.89%
Riverview Center Rentals	15,000.00	17,000.00	675.00	18,120.00	1,120.00	106.59%
Community Gardens Land Rental	-	-	-	25.00	25.00	
Maintenance Fees	1,200.00	400.00	30.00	416.00	16.00	104.00%
Concession Commission	1,100.00	1,100.00	71.31	707.19	(392.81)	64.29%
Community Foundation Reimbursement	500.00	-	-	-	-	
Community Garden Land Rental	-	-	-	65.00	65.00	
Other	-	300.00	4.00	307.60	7.60	102.53%
Sale of Equipment	-	1,000.00	-	702.90	(297.10)	70.29%
Donations	-	300.00	600.00	898.77	598.77	299.59%
Transfers In:						
Administrative Fees	12,100.00	12,100.00	-	9,075.00	(3,025.00)	75.00%
Subtotal	$ 50,400.00	$ 52,100.00	$ 4,525.31	$ 47,737.46	$ (4,362.54)	91.63%
Kent Stein Park						
Maintenance Fees	$ 22,700.00	$ 27,500.00	$ 58.00	$ 15,661.18	$ (11,838.82)	56.95%
Commission on Concessions	12,000.00	11,000.00	1,004.69	3,751.06	(7,248.94)	34.10%
Mowing Reimbursement-Housing	7,500.00	5,300.00	-	2,000.00	(3,300.00)	37.74%
Storage Building Rental	1,200.00	1,200.00	-	20.00	(1,180.00)	1.67%
Subtotal	$ 43,400.00	$ 45,000.00	$ 1,062.69	$ 21,432.24	$ (23,567.76)	47.63%

City of Muscatine
General Fund
Revenue Summary
For the Month of May, 2014

	Budget	Amended Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Amended Budget	Percentage
Soccer Complex Operations						
Maintenance Fees	$ 31,000.00	$ 31,500.00	$ -	$ 18,885.78	$ (12,614.22)	59.95%
Commission on Concessions	10,500.00	6,500.00	808.00	3,972.09	(2,527.91)	61.11%
Donations (Portable Kiosk)	19,000.00	19,000.00	-	-	(19,000.00)	0.00%
Transfer In:						
Golf Administrative Fees	12,800.00	12,800.00	-	9,600.00	(3,200.00)	75.00%
Subtotal	$ 73,300.00	$ 69,800.00	$ 808.00	$ 32,457.87	$ (37,342.13)	46.50%
Recreation						
Entry Fees/Admissions	$ 2,000.00	$ 1,500.00	$ -	$ 1,425.00	$ (75.00)	95.00%
Lessons	38,000.00	44,000.00	8,837.00	44,632.01	632.01	101.44%
League and Tournament Fees	7,500.00	6,000.00	532.25	6,501.64	501.64	108.36%
Sales Tax	500.00	500.00	32.75	458.36	(41.64)	91.67%
Commissions	200.00	200.00	-	-	(200.00)	0.00%
Donations	-	-	-	200.00	200.00	
Miscellaneous (Adventureland Tickets)	11,000.00	-	-	249.00	249.00	
Other	-	300.00	3.00	724.00	424.00	241.33%
Subtotal	$ 59,200.00	$ 52,500.00	$ 9,405.00	$ 54,190.01	$ 1,690.01	103.22%
Swimming Pools						
Admissions	$ 85,000.00	$ 85,000.00	$ 884.00	$ 54,519.47	$ (30,480.53)	64.14%
Season Passes	20,000.00	17,000.00	3,934.00	4,444.00	(12,556.00)	26.14%
Lessons	6,500.00	7,500.00	5,085.00	6,726.00	(774.00)	89.68%
Group Sales	17,000.00	17,000.00	3,580.00	11,410.00	(5,590.00)	67.12%
Room Rentals	600.00	600.00	50.00	455.00	(145.00)	75.83%
Locker Rental	1,100.00	900.00	17.25	17.25	(882.75)	1.92%
Commission on Concessions	9,000.00	7,500.00	13.00	3,681.97	(3,818.03)	49.09%
Miscellaneous Sales	500.00	200.00	-	229.00	29.00	114.50%
Other	200.00	500.00	1.00	424.40	(75.60)	84.88%
Subtotal	$ 139,900.00	$ 136,200.00	$ 13,564.25	$ 81,907.09	$ (54,292.91)	60.14%
Subtotal - Parks and Recreation	$ 366,200.00	$ 355,600.00	$ 29,365.25	$ 237,724.67	$ (117,875.33)	66.85%
Library Revenues						
Fines and Charges	$ 15,000.00	$ 15,000.00	$ 742.04	$ 14,724.16	$ (275.84)	98.16%
County Contributions	111,000.00	110,100.00	-	110,111.51	11.51	100.01%
Illinois Contracts	9,600.00	9,600.00	-	9,559.95	(40.05)	99.58%
Printing Charges	1,600.00	1,600.00	275.40	2,801.23	1,201.23	175.08%
Other	-	-	0.06	48.80	48.80	
				-		
Subtotal	$ 137,200.00	$ 136,300.00	$ 1,017.50	$ 137,245.65	$ 945.65	100.69%

City of Muscatine
General Fund
Revenue Summary
For the Month of May, 2014

	Budget	Amended Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Amended Budget	Percentage
Art Center Revenues						
Building Rentals	$ 1,200.00	$ 1,200.00	$ -	$ 735.00	$ (465.00)	61.25%
Class Fees	4,500.00	4,500.00	149.00	2,731.10	(1,768.90)	60.69%
Friends of the Art Center Contribution	19,500.00	21,900.00	-	-	(21,900.00)	0.00%
Support Foundation Contribution	21,200.00	18,300.00	-	8,544.47	(9,755.53)	46.69%
CLP Grant	-	16,000.00	-	16,000.00	0.00	100.00%
Culteral Affairs Grant	-	7,300.00	-	7,280.00	(20.00)	99.73%
Other	500.00	500.00	-	12.00	(488.00)	2.40%
Subtotal	$ 46,900.00	$ 69,700.00	$ 149.00	$ 35,302.57	$ (34,397.43)	50.65%
Public Works Services						
Repair and Maintenance Services	$ 23,500.00	$ 23,500.00	$ -	$ 2,120.77	$ (21,379.23)	9.02%
IDNR Grant	-	19,000.00	-	18,971.70	(28.30)	99.85%
Rental of Equipment	-	300.00	20.00	368.00	68.00	122.67%
Sales of Equipment	7,500.00	7,500.00	-	59.40	(7,440.60)	0.79%
Miscellaneous Sales	5,000.00	4,000.00	2,199.14	3,140.83	(859.17)	78.52%
Other - (Salt Reimb)	60,000.00	60,000.00	-	56,135.32	(3,864.68)	93.56%
Other	500.00	500.00	120.40	1,009.19	509.19	201.84%
Reimbursement of Expenses	-	-	282.75	7,504.00	7,504.00	
Transfers In:						
Engineering Services	65,000.00	70,000.00	3,165.68	60,820.19	(9,179.81)	86.89%
Administrative Fees	61,100.00	59,000.00	-	45,825.00	(13,175.00)	77.67%
Subtotal	$ 222,600.00	$ 243,800.00	$ 5,787.97	$ 195,954.40	$ (47,845.60)	80.38%
Other General Revenues						
Interest Income	2,000.00	2,000.00	-	2,034.62	34.62	101.73%
Payment in Lieu of Taxes	35,000.00	35,000.00	-	-	(35,000.00)	0.00%
Housing Accounting Fees	54,100.00	54,100.00	-	54,200.00	100.00	100.18%
Housing Management Fee	12,500.00	11,000.00	-	15,675.15	4,675.15	142.50%
Lease-Clark House Cell Towers	24,500.00	24,700.00	-	23,812.82	(887.18)	96.41%
Emergency Mgmt Siren Reimbursement	22,800.00	-	-	-	-	
Other Charges	15,000.00	17,500.00	617.79	12,909.23	(4,590.77)	73.77%
Insurance Reimbursement	-	11,500.00	-	11,457.32	(42.68)	99.63%
Transfers In :						
Administrative Fees	335,900.00	335,900.00	-	252,275.00	(83,625.00)	75.10%
Health Insurance Fund	57,600.00	53,200.00	-	29,976.66	(23,223.34)	56.35%
Health Insurance Admin Fee	3,000.00	3,000.00	-	3,000.00	0.00	100.00%
Computer Operations Admin Fee	26,900.00	26,900.00	-	21,275.00	(5,625.00)	79.09%
Insurance Trust	40,000.00	40,000.00	-	40,000.00	0.00	100.00%
Parks and Rec Trust	-	53,300.00	-	53,399.66	99.66	100.19%
WPC for Riverfront Electrical Upgrade	-	2,300.00	-	2,229.00	(71.00)	96.91%
Ambulance Enterprise Fund-Admin	885,300.00	885,300.00	-	663,975.00	(221,325.00)	75.00%
Tax Increment Economic Development	110,000.00	109,100.00	-	-	(109,100.00)	0.00%
Tax Increment Administrative Fees	35,000.00	35,000.00	-	-	(35,000.00)	0.00%
Tax Increment Revolving Loan Fund	12,500.00	12,500.00	-	-	(12,500.00)	0.00%
Tax Increment Legal Services	4,000.00	4,000.00	-	-	(4,000.00)	0.00%
Subtotal	$ 1,676,100.00	$ 1,716,300.00	$ 617.79	$ 1,186,219.46	$ (530,080.54)	69.11%
Total	$ 17,405,549.00	$ 17,825,619.00	$ 840,789.25	$ 15,592,962.87	$ (2,232,656.13)	87.48%

(1) Employee Benefit Levy Reduction $527,005