ITEM 12B

City of Muscatine
Summary of Fund Transactions
For the Month Ending May 31, 2015

	Beginning Balance 5/1/2015	Revenues	Expenditures	Ending Balance 5/31/2015	Reserve for Encumbrances	Unobligated Ending Balance 5/31/2015
General Fund	$ 4,492,801.34	$ 941,354.38	$ 1,638,981.88	$ 3,795,173.84	$ 88,380.96	$ 3,706,792.88
Debt Service Fund						
General Obligation	$ 2,246,835.20	$ 66,753.54	$ -	$ 2,313,588.74	$ -	$ 2,313,588.74
Trust and Agency						
Insurance Trust	$ 57,238.67	$ -	$ -	$ 57,238.67	$ -	$ 57,238.67
Cemetery Trust:		-	-			
Perpetual Care	858,467.06	110.00	-	858,577.06	-	858,577.06
Perpetual Care Interest	2,847.30	663.76	-	3,511.06	-	3,511.06
Robert Jackson Trust	7,340.66	25.28	-	7,365.94	-	7,365.94
Anna Strohmeier Trust	1,566.53	5.54	-	1,572.07	-	1,572.07
Esther Rieke Trust	1,087.18	3.12	-	1,090.30	-	1,090.30
Ethel Fulliam Trust	2,859.46	9.69	-	2,869.15	-	2,869.15
Minnie Beyer Trust	10,941.73	38.43	-	10,980.16	-	10,980.16
Laura Musser Atkins Flower Trust	8,002.99	29.78	-	8,032.77	-	8,032.77
Bert Benham Trust	1,789.42	5.89	-	1,795.31	-	1,795.31
Henry Friedli Trust	15,363.64	52.63	-	15,416.27	-	15,416.27
Kathryn M. Huttig Trust	6,356.21	20.43	-	6,376.64	-	6,376.64
Kathryn M. Huttig Mausoleum Trust	1,339.94	4.50	-	1,344.44	-	1,344.44
Harvey Long Trust	1,233.73	4.15	-	1,237.88	-	1,237.88
Linda Musser Special Flower Trust	708.24	2.42	-	710.66	-	710.66
George Titus Trust	84.19	-	-	84.19	-	84.19
Library Trust:						
Gift and Memorial Trust	229,344.73	816.96	5,803.74	224,357.95	804.65	223,553.30
Art Center Trusts:						
General Donations Trust	44,110.94	32,752.12	-	76,863.06	9,900.00	66,963.06
Brad Burns Trust	292,796.30	-	-	292,796.30	-	292,796.30
McWhirter-Gilmore Trust	104,827.16	-	-	104,827.16	-	104,827.16
Alice Schaeffer Trust	43,873.85	-	-	43,873.85	-	43,873.85
Fund Total	$ 1,692,179.93	$ 34,544.70	$ 5,803.74	$ 1,720,920.89	$ 10,704.65	$ 1,710,216.24
Capital Projects Funds	$ 12,065,621.08	$ 2,454.29	$ 164,095.03	$ 11,903,980.34	$ -	$ 11,903,980.34
Enterprise Funds						
Transit System	$ 76,674.91	$ 234,324.65	$ 101,183.26	$ 209,816.30	$ 9.45	$ 209,806.85
Parking System	59,493.00	14,581.78	17,103.55	56,971.23	1,899.59	55,071.64
Golf Course:						
Golf Operations	$ 27,102.06	$ 82,340.01	$ 100,716.05	$ 8,726.02	22,624.99	$ (13,898.97)
Golf Irrigation System	(180,163.85)	-	-	(180,163.85)	-	(180,163.85)
Subtotal	$ (153,061.79)	$ 82,340.01	$ 100,716.05	$ (171,437.83)	$ 22,624.99	$ (194,062.82)

City of Muscatine
Summary of Fund Transactions
For the Month Ending May 31, 2015

	Beginning Balance 5/1/2015	Revenues	Expenditures	Ending Balance 5/31/2015	Reserve for Encumbrances	Unobligated Ending Balance 5/31/2015
Boat Harbor Operations	3,797.51	5,640.00	1,545.86	7,891.65	540.00	7,351.65
Marina Operations	(3,554.24)	1,940.20	365.59	(1,979.63)	4,050.00	(6,029.63)
Solid Waste Management:						
Refuse Collection	$ 145,616.95	$ 168,422.87	$ 204,961.78	$ 109,078.04	$ 350,770.94	$ (241,692.90)
Landfill Operations	223,160.80	109,218.85	61,157.92	271,221.73	21,822.50	249,399.23
Landfill Surcharge - Part I	-	-	-	-	-	-
Landfill Surcharge - Part II	20,918.36	-	-	20,918.36	-	20,918.36
Landfill Closure Reserve	620,429.00	-	-	620,429.00	-	620,429.00
Landfill Post-Closure Reserve	841,615.00	-	-	841,615.00	-	841,615.00
Transfer Station Operations	(27,163.48)	173,483.39	177,085.08	(30,765.17)	943.83	(31,709.00)
Transfer Station Crane Project (Financed)	(141,770.00)	-	-	(141,770.00)	-	(141,770.00)
Transfer Station Closure Reserve	38,395.00	-	-	38,395.00	-	38,395.00
Subtotal	$ 1,721,201.63	$ 451,125.11	$ 443,204.78	$ 1,729,121.96	$ 373,537.27	$ 1,355,584.69
Water Pollution Control:						
Operations	1,442,911.22	$ 411,487.74	$ 404,847.09	$ 1,449,551.87	$ 83,487.36	$ 1,366,064.51
Collection and Drainage (Inc. Storm Water)	1,279,538.06	106,535.92	113,614.27	1,272,459.71	1,176.50	1,271,283.21
Sewer Systems Extension and Improvement Reserve	706,258.99	17,740.00	-	723,998.99	-	723,998.99
Water Pollution Control Replacement Reserve	1,890,629.44	16,666.67	-	1,907,296.11	-	1,907,296.11
Sewer Revenue Bond Sinking Fund	777,861.07	91,443.75	-	869,304.82	-	869,304.82
West Hill Sewer Separation Reserve	1,536,366.38	33,333.34	-	1,569,699.72	-	1,569,699.72
Project Funds:						
WPCP Lab Renovation	(6,495.50)	-	14,755.47	(21,250.97)	-	(21,250.97)
WPCP High Strength Waste Receiving Station	(16,604.98)	-	-	(16,604.98)	-	(16,604.98)
West Hill Sewer Separation	(1,212,526.80)	-	90,451.67	(1,302,978.47)	-	(1,302,978.47)
Southend Force Main Air Release Valve	(3,856.12)	-	-	(3,856.12)	-	(3,856.12)
Geneva Creek Channel Shaping	(61,082.68)		2,746.04	(63,828.72)	-	(63,828.72)
Subtotal	$ 6,332,999.08	$ 677,207.42	$ 626,414.54	$ 6,383,791.96	$ 84,663.86	$ 6,299,128.10
Airport:						
Operations	$ (22,157.00)	$ 2,620.00	$ 9,527.02	$ (29,064.02)	$ 2,809.04	$ (31,873.06)
Airport Security/Tee Hangar Drainage Improvements	(2,521.76)	-	-	(2,521.76)	-	(2,521.76)
Airport Zoning Ordinance Update	(419.17)	-	-	(419.17)	-	(419.17)
Airport Runway Repair Project	(84,563.84)	-	22,353.98	(106,917.82)	-	(106,917.82)
T-Hanger Connector Road	(2,622.35)	-	-	(2,622.35)	-	(2,622.35)
Subtotal	$ (112,284.12)	$ 2,620.00	$ 31,881.00	$ (141,545.12)	$ 2,809.04	$ (144,354.16)
Ambulance Operations	$ 53,992.92	$ 128,940.56	$ 43,094.33	$ 139,839.15	$ 2,808.88	$ 137,030.27
Convention and Visitors Bureau	$ 99,596.70	$ -	$ 8,754.40	$ 90,842.30	$ -	$ 90,842.30
Fund Total	$ 8,078,855.60	$ 1,598,719.73	$ 1,374,263.36	$ 8,303,311.97	$ 492,943.08	$ 7,810,368.89

City of Muscatine
Summary of Fund Transactions
For the Month Ending May 31, 2015

	Beginning Balance 5/1/2015	Revenues	Expenditures	Ending Balance 5/31/2015	Reserve for Encumbrances	Unobligated Ending Balance 5/31/2015
Internal Service Funds						
Equipment Services Operations	$ (75,695.89)	$ 74,657.53	$ 90,981.55	$ (92,019.91)	$ 30,441.19	$ (122,461.10)
Central Office Supplies	(1,191.81)	322.24	917.97	(1,787.54)	109.69	(1,897.23)
Health Insurance Fund	1,746,305.44	193,234.03	277,659.33	1,661,880.14	-	1,661,880.14
Dental Insurance Fund	12,545.67	16,382.71	24,992.88	3,935.50	-	3,935.50
Payroll Clearing Fund	(1,432.29)	13,921.91	15,243.20	(2,753.58)	-	(2,753.58)
Miscellaneous Clearing Fund	(52,330.93)	1,031.62	(15,591.67)	(35,707.64)	-	(35,707.64)
Interest Clearing - General Investments	7,053.86	1,777.33	-	8,831.19	-	8,831.19
Housing Revolving Fund	(27,773.25)	50,458.82	68,626.56	(45,940.99)	-	(45,940.99)
Hershey Manor Management Revolving Fund	(8,714.85)	-	1,392.10	(10,106.95)	-	(10,106.95)
Fund Total	$ 1,598,765.95	$ 351,786.19	$ 464,221.92	$ 1,486,330.22	$ 30,550.88	$ 1,455,779.34
Special Revenue Funds						
Community Block Grant Fund (Prior Year Grants)	$ 35,583.86	$ -	$ -	$ 35,583.86	$ -	$ 35,583.86
Home Ownership Program	100,620.74	2,518.75	5,281.49	97,858.00	-	97,858.00
Sunset Park Children's Education Program	(1,261.97)	2,133.34	3,130.91	(2,259.54)	-	(2,259.54)
Road Use Tax Fund	845,287.84	107,580.94	185,398.06	767,470.72	-	767,470.72
Employee Benefit Fund	454,781.59	87,680.67	222,670.94	319,791.32	-	319,791.32
Emergency Tax Levy	80,559.95	-	-	80,559.95	-	80,559.95
Equipment Replacement Fund	67,175.21	600.00	2,972.74	64,802.47	1,515.00	63,287.47
Computer Replacement Fund	31,179.84	-	1,507.91	29,671.93	2,998.95	26,672.98
Library Computer Replacement Sub-Fund	6,370.53	-	-	6,370.53	-	6,370.53
Local Option Sales Tax Fund	547,312.83	202,836.42	-	750,149.25	-	750,149.25
Local Option Pavement Management Subfund	149,232.80	-	-	149,232.80	-	149,232.80
COPS Grant Future Commitment Reserve	89,000.00	-	-	89,000.00	-	89,000.00
Downtown Tax Increment Fund	167,482.66	-	-	167,482.66	-	167,482.66
Southend Tax Increment Fund	1,169,553.08	10,978.22	62,472.28	1,118,059.02	-	1,118,059.02
Cedar Development Tax Increment Fund	191,289.41	-	98,129.55	93,159.86	-	93,159.86
Muscatine Mall Tax Increment Fund	31,746.56	-	23,039.73	8,706.83	-	8,706.83
Heinz Tax Increment Fund	27,045.25	-	-	27,045.25	-	27,045.25
Highway 38 Northeast Tax Increment Fund	146,600.63	-	10,659.58	135,941.05	-	135,941.05
Small Business Forgiveable Loan Program	(87,975.00)	-	11,850.00	(99,825.00)		(99,825.00)
Fund Total	$ 4,051,585.81	$ 414,328.34	$ 627,113.19	$ 3,838,800.96	$ 4,513.95	$ 3,834,287.01
Total	$ 34,226,644.91	$ 3,409,941.17	$ 4,274,479.12	$ 33,362,106.96	$ 627,093.52	$ 32,735,013.44

City of Muscatine
Capital Projects Funds
Summary of Fund Transactions
For Month Ending May 31, 2015

	Beginning Balance 5/1/2015	Revenues	Expenditures	Ending Balance 5/31/2015
Sidewalk Improvements	$ 3,912.68	$ -	$ -	$ 3,912.68
New Sidewalk Construction	56,187.27	-	1,660.40	54,526.87
Downtown TIF Area Resurfacing Projects	50,447.56	-	-	50,447.56
Cemetery Road Resurfacing	3,469.50	-	-	3,469.50
Ongoing Pavement Management Program	0.00	-	4,558.57	(4,558.57)
Clay Street Bridge Project	2,732.23	-	-	2,732.23
Cedar Street Reconstruction	(391,744.96)	-	102,199.37	(493,944.33)
Colorado Street Reconstruction	(93,416.38)	-	24,494.89	(117,911.27)
Mulberry Avenue Improvements	(20,447.53)	-	26,427.83	(46,875.36)
Mississippi Drive Corridor Project	19,153.57	-	1,270.91	17,882.66
Transfer of Jurisdiction Funds	12,969,306.43	-	1,236.83	12,968,069.60
Riverfront Development Project	109.07	-	-	109.07
CAT Grant Application Costs	(917.50)	917.50	300.00	(300.00)
Building Demolition - City	(28,754.86)	-	-	(28,754.86)
CDBG Downtown Revitalization Project	(1,095.42)	-	1,370.00	(2,465.42)
Downtown Upper Floor Housing Project	49,629.00	-	-	49,629.00
Weed Park to New Era Road Trail	17,605.65	-	-	17,605.65
Musser to Weggens Rd Trail	17,999.00	-	576.23	17,422.77
Public Safety Building HVAC Improvements	1,100.11	-	-	1,100.11
Public Building Telephone Systems Project	4,174.40	-	-	4,174.40
Southend Firestation Project	(62,234.45)	-	-	(62,234.45)
Weed Park Maintenance Building Project	(412,067.20)	-	-	(412,067.20)
Armory Acquisition and Disposal	(46,056.53)	-	-	(46,056.53)
Library Building Improvements Project	36,127.73	-	-	36,127.73
Police Radio System	17,540.81	-	-	17,540.81
Downtown Reinvestment Project	(70,550.00)	-	-	(70,550.00)
Heinz Urban Renewal Area	-	-	-	-
Wal-View Urban Renewal Area	(664.00)	-	-	(664.00)
Total	$ 12,065,621.08	$ 2,454.29	$ 164,095.03	$ 11,903,980.34

City of Muscatine
Operating Departments
Summary of Expenditures
For the Month of May, 2015

	Budget	Amended Budget	Current Month Expenditures	Year-To-Date Expenditures	Encumbrances	Remaining Balance After Encumbrances	Percentage Expended and Encumbered
General Government							
Mayor and Council	$ 72,700.00	$ 70,000.00	$ 4,789.82	$ 64,258.75	$ 762.24	$ 4,979.01	92.89%
Legal Service	70,600.00	96,700.00	420.00	68,243.73	-	28,456.27	70.57%
City Administrator	261,400.00	263,300.00	31,079.53	236,430.20	1,233.75	25,636.05	90.26%
Human Resources	158,900.00	146,900.00	13,296.68	115,630.16	-	31,269.84	78.71%
Wellness Program	54,700.00	54,700.00	9,192.72	46,140.00	-	8,560.00	84.35%
Finance and Records	559,500.00	558,700.00	54,921.95	488,104.52	4,713.74	65,881.74	88.21%
Computer Operations	271,500.00	276,700.00	27,225.86	247,733.66	-	28,966.34	89.53%
Risk Management	390,200.00	261,600.00	4,232.67	235,468.66	-	26,131.34	90.01%
Building and Grounds	515,700.00	539,100.00	54,927.38	451,277.74	9,260.00	78,562.26	85.43%
Subtotal	$ 2,355,200.00	$ 2,267,700.00	$ 200,086.61	$ 1,953,287.42	$ 15,969.73	$ 298,442.85	86.84%
Public Safety							
Police Operations	$ 4,611,800.00	$ 4,581,100.00	$ 446,224.04	$ 4,020,765.99	$ 10,645.72	$ 549,688.29	88.00%
Animal Control	127,000.00	119,900.00	10,998.70	107,528.45	-	12,371.55	89.68%
Fire Operations	3,770,600.00	3,817,400.00	394,874.89	3,464,459.66	8,175.39	344,764.95	90.97%
Subtotal	$ 8,509,400.00	$ 8,518,400.00	$ 852,097.63	$ 7,592,754.10	$ 18,821.11	$ 906,824.79	89.35%
Culture and Recreation							
Library	$ 1,079,400.00	$ 1,079,400.00	$ 124,667.77	$ 968,500.86	$ 175.00	$ 110,724.14	89.74%
Cable Television Operations	19,100.00	19,100.00	-	14,926.00	-	4,174.00	78.15%
Art Center	309,600.00	311,700.00	32,866.50	274,811.06	-	36,888.94	88.17%
Park Administration	169,500.00	169,400.00	19,658.34	151,020.19	473.33	17,906.48	89.43%
Park Maintenance	666,900.00	649,900.00	70,045.64	569,477.56	3,349.93	77,072.51	88.14%
Kent Stein Park Operations	189,200.00	187,500.00	24,519.86	156,191.13	1,333.90	29,974.97	84.01%
Soccer Complex Operations	204,500.00	202,600.00	19,089.34	138,675.69	8,993.01	54,931.30	72.89%
Swimming Pools	161,100.00	175,000.00	13,958.48	105,357.32	5,028.11	64,614.57	63.08%
Recreation	113,200.00	113,100.00	9,696.09	96,295.33	-	16,804.67	85.14%
Cemetery	162,800.00	162,400.00	18,780.62	132,303.53	3,410.14	26,686.33	83.57%
Subtotal	$ 3,075,300.00	$ 3,070,100.00	$ 333,282.64	$ 2,607,558.67	$ 22,763.42	$ 439,777.91	85.68%
Health and Social Services							
Economic Well-Being	$ 20,000.00	$ 20,000.00	$ -	$ 20,000.00	$ -	$ -	100.00%
Subtotal	$ 20,000.00	$ 20,000.00	$ -	$ 20,000.00	$ -	$ -	100.00%
Community and Economic Development							
Community Development	$ 704,800.00	$ 721,500.00	$ 68,495.21	$ 643,653.37	$ -	$ 77,846.63	89.21%
Economic Development	127,500.00	151,800.00	-	120,116.99	-	31,683.01	79.13%
Subtotal	$ 832,300.00	$ 873,300.00	$ 68,495.21	$ 763,770.36	$ -	$ 109,529.64	87.46%

City of Muscatine
Operating Departments
Summary of Expenditures
For the Month of May, 2015

	Budget	Amended Budget	Current Month Expenditures	Year-To-Date Expenditures	Encumbrances	Remaining Balance After Encumbrances	Percentage Expended and Encumbered
Public Works							
Public Works Administration	$ 169,500.00	$ 169,500.00	$ 17,519.11	$ 153,147.72	$ -	$ 16,352.28	90.35%
Roadway Maintenance	1,215,900.00	1,224,300.00	119,673.94	1,067,714.27	-	156,585.73	87.21%
Traffic Control Operations	177,600.00	186,800.00	981.68	76,178.03	1,670.40	108,951.57	41.67%
Snow and Ice Control	481,900.00	515,300.00	9,199.00	474,912.81	25,830.00	14,557.19	97.18%
Street Cleaning	223,000.00	235,000.00	25,934.66	170,621.21	-	64,378.79	72.60%
Engineering	140,400.00	100,000.00	1,804.46	77,852.93	2,900.00	19,247.07	80.75%
Subtotal	$ 2,408,300.00	$ 2,430,900.00	$ 175,112.85	$ 2,020,426.97	$ 30,400.40	$ 380,072.63	84.36%
Transfers							
Transit System Subsidy	$ 300,000.00	$ 300,000.00	$ 8,370.15	$ 295,435.37	$ -	$ 4,564.63	98.48%
Equipment Replacement Funding	200,000.00	200,000.00	-	150,000.00	-	50,000.00	75.00%
Airport Operations Subsidy	47,400.00	45,900.00	-	-	-	45,900.00	0.00%
Levee Project Tax Levy	55,081.00	55,081.00	1,536.79	54,242.67	-	838.33	98.48%
COPS Grant Future Commitment	9,000.00	9,000.00	-	9,000.00	-	-	100.00%
Subtotal	$ 611,481.00	$ 609,981.00	$ 9,906.94	$ 508,678.04	$ -	$ 101,302.96	83.39%
Fund Total	$ 17,811,981.00	$ 17,790,381.00	$ 1,638,981.88	$ 15,466,475.56	$ 87,954.66	$ 2,235,950.78	87.43%
Enterprise Funds							
Transit System	$ 1,054,200.00	$ 1,038,900.00	$ 101,183.26	$ 870,623.68	$ 9.45	$ 168,266.87	83.80%
Parking Operations	199,500.00	196,700.00	17,103.55	161,136.37	1,899.59	33,664.04	82.89%
Golf Course	853,400.00	794,000.00	100,716.05	614,238.46	22,024.99	157,736.55	80.13%
Boat Harbor Operations		25,300.00	1,545.86	19,831.71	540.00	4,928.29	80.52%
Marina Operations	14,700.00	14,700.00	365.59	8,461.85	4,050.00	2,188.15	85.11%
Airport Operations	116,300.00	115,300.00	9,527.02	94,990.67	2,809.04	17,500.29	84.82%
Ambulance Operations	1,366,500.00	1,424,800.00	43,094.33	1,103,347.34	2,808.88	318,643.78	77.64%
Convention & Visitors Bureau	90,300.00	93,400.00	8,754.40	64,841.25	-	28,558.75	69.42%
Solid Waste Management							
Refuse Collection	$ 2,381,300.00	$ 2,403,100.00	$ 204,961.78	$ 1,806,052.74	$ 350,770.94	$ 246,276.32	89.75%
Landfill Operations	902,546.00	1,102,546.00	61,157.92	642,743.78	20,494.50	439,307.72	60.16%
Landfill Surcharge Reserve-Part I	17,500.00	17,500.00	-	9,961.13	-	7,538.87	56.92%
Landfill Surcharge Reserve-Part II	36,750.00	36,750.00	-	-	-	36,750.00	0.00%
Transfer Station Operations	1,932,100.00	2,327,700.00	177,085.08	2,043,182.12	943.83	283,574.05	87.82%
Subtotal	$ 5,270,196.00	$ 5,887,596.00	$ 443,204.78	$ 4,501,939.77	$ 372,209.27	$ 1,013,446.96	82.79%

City of Muscatine
Operating Departments
Summary of Expenditures
For the Month of May, 2015

	Budget	Amended Budget	Current Month Expenditures	Year-To-Date Expenditures	Encumbrances	Remaining Balance After Encumbrances	Percentage Expended and Encumbered
Water Pollution Control							
Administration	$ 1,977,078.00	$ 1,966,278.00	$ 156,186.96	$ 1,784,952.17	$ -	$ 181,325.83	90.78%
Plant Operations	1,235,200.00	1,318,100.00	133,684.21	1,079,546.07	5,714.60	232,839.33	82.34%
Pumping Stations	442,400.00	445,600.00	43,401.45	348,256.47	66,520.32	30,823.21	93.08%
Laboratory Operations	358,700.00	358,300.00	43,525.04	341,861.98	3,672.68	12,765.34	96.44%
Biosolids Operations	402,700.00	470,600.00	28,049.43	317,414.36	7,129.16	146,056.48	68.96%
Subtotal	$ 4,416,078.00	$ 4,558,878.00	$ 404,847.09	$ 3,872,031.05	$ 83,036.76	$ 603,810.19	86.76%
Collection and Drainage	1,539,900.00	1,602,100.00	108,530.83	1,007,806.60	1,176.50	593,116.90	62.98%
Stormwater Operations	59,700.00	55,900.00	5,083.44	43,117.09	-	12,782.91	77.13%
Fund Total	$ 14,890,474.00	$ 15,714,174.00	$ 1,235,201.80	$ 12,297,524.59	$ 490,564.48	$ 2,926,084.93	81.38%
Internal Service/Other Funds							
Equipment Services Operations	$ 1,192,000.00	$ 1,341,300.00	$ 90,981.55	$ 1,080,043.89	$ 30,247.08	$ 231,009.03	82.78%
Equipment Replacement Fund	264,000.00	272,200.00	2,972.74	232,613.64	1,515.00	38,071.36	86.01%
Fund Total	$ 1,456,000.00	$ 1,613,500.00	$ 93,954.29	$ 1,312,657.53	$ 31,762.08	$ 269,080.39	83.32%
Total	$ 34,158,455.00	$ 35,118,055.00	$ 2,968,137.97	$ 29,076,657.68	$ 610,281.22	$ 5,431,116.10	84.53%

City of Muscatine
General Fund
Revenue Summary
For the Month of May, 2015

	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	$ 6,433,191.00	$ 6,433,191.00	$ 183,357.79	$ 6,310,911.45	$ (122,279.55)	98.10%
Ag Land Taxes	3,262.00	3,262.00	23.21	2,973.59	(288.41)	91.16%
Transit System Levy	291,987.00	291,987.00	8,370.15	287,061.06	(4,925.94)	98.31%
Tort Liability Levy	313,884.00	313,884.00	8,997.83	308,587.35	(5,296.65)	98.31%
Levee Tax Levy	53,610.00	53,610.00	1,536.79	52,705.13	(904.87)	98.31%
Mobile Home Tax	10,000.00	13,300.00	1,056.72	16,224.90	2,924.90	121.99%
Taxes Rebated on Voluntary Annex	-	-	-	(12,470.23)	(12,470.23)	
Special Revenues :						
Police Retirement	720,334.00	722,034.00	52,379.16	657,886.93	(64,147.07)	91.12%
Fire Retirement	669,985.00	670,070.00	49,078.08	590,944.90	(79,125.10)	88.19%
Police and Fire Medical Insurance	36,000.00	36,000.00	-	36,000.00	-	100.00%
Police and Fire Retireee Medical Costs	27,000.00	72,000.00	-	22,317.75	(49,682.25)	31.00%
Long-term Disability Insurance	9,350.00	11,759.00	991.81	10,628.06	(1,130.94)	90.38%
Workers Compensation Insurance	43,523.00	41,537.00	-	42,234.00	697.00	101.68%
Unemployment Insurance	37,893.00	36,472.00	5,203.90	31,084.06	(5,387.94)	85.23%
Health Insurance	1,373,803.00	1,334,019.00	109,986.92	1,213,764.00	(120,255.00)	90.99%
Life Insurance	14,870.00	15,072.00	1,297.86	14,019.41	(1,052.59)	93.02%
Dental Insurance	40,051.00	40,369.00	3,533.21	36,809.93	(3,559.07)	91.18%
Deferred Comp	1,200.00	1,200.00	200.00	1,200.00	-	100.00%
Post Employment Health Plan	36,366.00	39,520.00	-	35,933.02	(3,586.98)	90.92%
FICA/IPERS (1)	226,283.00	215,143.00	-	215,143.00	-	100.00%
Subtotal	$ 10,342,592.00	$ 10,344,429.00	$ 426,013.43	$ 9,873,958.31	$ (470,470.69)	95.45%
Non-Property Tax Revenues						
Hotel/Motel Taxes	$ 342,000.00	$ 415,000.00	$ -	$ 211,774.99	$ (203,225.01)	51.03%
Cable Franchise Tax	222,000.00	200,000.00	47,004.29	140,762.08	(59,237.92)	70.38%
Utility Franchise Fee	105,000.00	110,000.00	49,864.17	84,181.74	(25,818.26)	76.53%
Utility Tax Replacement Excise Taxes						
General	31,817.00	31,817.00	-	27,352.82	(4,464.18)	85.97%
Tort Liability	1,555.00	1,555.00	-	1,334.58	(220.42)	85.83%
Transit	1,446.00	1,446.00	-	1,241.48	(204.52)	85.86%
Levee	265.00	265.00	-	227.94	(37.06)	86.02%
Commercial/Industrial State Reimbursement						
General	144,720.00	144,720.00	-	157,153.29	12,433.29	108.59%
Tort Liability	7,061.00	7,061.00	-	7,667.71	606.71	108.59%
Transit	6,567.00	6,567.00	-	7,132.83	565.83	108.62%
Levee	1,206.00	1,206.00	-	1,309.60	103.60	108.59%
Subtotal	$ 863,637.00	$ 919,637.00	$ 96,868.46	$ 640,139.06	$ (279,497.94)	69.61%

City of Muscatine
General Fund
Revenue Summary
For the Month of May, 2015

	Budget	Amended Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Amended Budget	Percentage
Intergovernmental Revenues						
Road Use Tax	$ 2,251,700.00	$ 2,459,300.00	$ 185,398.06	$ 2,023,137.41	$ (436,162.59)	82.26%
Subtotal	$ 2,251,700.00	$ 2,459,300.00	$ 185,398.06	$ 2,023,137.41	$ (436,162.59)	82.26%
Licenses and Permits						
Beer, Liquor and Cigarettes	$ 33,400.00	$ 33,500.00	$ 2,995.63	$ 25,652.58	$ (7,847.42)	76.57%
Animal	1,800.00	2,200.00	213.00	1,612.00	(588.00)	73.27%
Alarm Permits	1,300.00	1,400.00	150.00	925.00	(475.00)	66.07%
Miscellaneous	6,200.00	6,100.00	206.00	5,227.00	(873.00)	85.69%
Subtotal	$ 42,700.00	$ 43,200.00	$ 3,564.63	$ 33,416.58	$ (9,783.42)	77.35%
Community Development						
Housing Inspection Fees	$ 35,000.00	$ 35,000.00	$ 2,325.00	$ 21,041.52	$ (13,958.48)	60.12%
Construction Permits	200,000.00	265,000.00	27,784.50	206,467.50	(58,532.50)	77.91%
Electricians Licenses	-	-	-	80.00	80.00	
Health Licenses	36,000.00	36,000.00	5,812.78	44,363.75	8,363.75	123.23%
Class Fees	-	2,000.00	-	4,990.00	2,990.00	249.50%
Zoning Fees	2,500.00	2,500.00	-	1,750.00	(750.00)	70.00%
Board of Adjustment Fees	2,000.00	2,000.00	300.00	3,350.00	1,350.00	167.50%
Site Plan Review fees	1,000.00	1,000.00	-	400.00	(600.00)	40.00%
Sale of Property	10,000.00	5,000.00	-	-	(5,000.00)	0.00%
Sale of Code Books	100.00	100.00	150.00	150.00	50.00	150.00%
Municipal Infractions Penalties	2,000.00	2,000.00	-	1,075.00	(925.00)	53.75%
Nuisance Reimbursements	60,000.00	60,000.00	4,220.82	62,746.66	2,746.66	104.58%
Other	500.00	500.00	265.00	1,220.43	720.43	244.09%
Historic Preservation Grant	-	-	-	2,000.00	2,000.00	
Transfer in:						
Staff Services	-	2,500.00	-	-	(2,500.00)	0.00%
Subtotal	$ 349,100.00	$ 413,600.00	$ 40,858.10	$ 349,634.86	$ (63,965.14)	84.53%
Police Revenues						
Police Grant	$ 390,300.00	$ 317,300.00	$ 9,667.67	$ 245,871.87	$ (71,428.13)	77.49%
Court Fines	175,000.00	208,000.00	34,302.70	155,822.37	(52,177.63)	74.91%
Parking Violations	20,000.00	25,000.00	2,262.50	29,936.00	4,936.00	119.74%
Automatic Traffic Enforcement Fines	600,000.00	575,000.00	99,133.45	686,863.25	111,863.25	119.45%
Tobacco Violations	2,000.00	2,000.00	-	1,550.00	(450.00)	77.50%
False Alarm Charges	1,500.00	1,500.00	250.00	2,135.00	635.00	142.33%
Police Services Agreement	46,700.00	46,700.00	-	35,008.50	(11,691.50)	74.96%
Printing Charges	3,700.00	3,700.00	344.00	3,509.90	(190.10)	94.86%
Lease-Public Safety Cell Tower	23,400.00	23,400.00	1,952.60	19,526.00	(3,874.00)	83.44%
Mentor Contribuation	5,000.00	5,000.00	-	5,000.00	-	100.00%
Other Contribuation	16,700.00	15,000.00	-	15,090.00	90.00	100.60%
Animal Ordinance Fees and Fines	2,700.00	2,700.00	250.00	1,975.00	(725.00)	73.15%
Special Program Donation K-9 Equipment	-	4,500.00	-	4,500.00	-	100.00%
Other	15,000.00	15,000.00	1,761.07	12,302.75	(2,697.25)	82.02%
Subtotal	$ 1,302,000.00	$ 1,244,800.00	$ 149,923.99	$ 1,219,090.64	$ (25,709.36)	97.93%

City of Muscatine
General Fund
Revenue Summary
For the Month of May, 2015

	Budget	Amended Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Amended Budget	Percentage
Fire Revenues						
Fire Hazmat Agreements	$ 9,000.00	$ 10,800.00	$ -	$ 5,400.00	$ (5,400.00)	50.00%
Fire Protection Contracts	15,700.00	16,500.00	-	16,698.00	198.00	101.20%
Open Burn Permits	3,000.00	1,500.00	125.00	1,325.00	(175.00)	88.33%
Fire Inspection Fees	12,000.00	15,000.00	772.50	17,162.00	2,162.00	114.41%
Confined Space Fees	36,000.00	36,000.00	-	37,875.00	1,875.00	105.21%
Printing Charges	600.00	600.00	45.00	915.00	315.00	152.50%
Other	600.00	6,000.00	328.64	6,239.10	239.10	103.99%
Fines/Citations	1,500.00	1,500.00	625.00	2,125.00	625.00	141.67%
False Alarm Charges	-	500.00	500.00	1,750.00	1,250.00	350.00%
Fire Assessment Fees	500.00	400.00	30.00	420.00	20.00	105.00%
Subtotal	$ 78,900.00	$ 88,800.00	$ 2,426.14	$ 89,909.10	$ 1,109.10	101.25%
Cemetery Fees						
Lot and Niche Sales	$ 25,000.00	$ 25,000.00	$ 440.00	$ 10,308.00	$ (14,692.00)	41.23%
Lease of Property	16,100.00	16,300.00	1,359.81	16,288.91	(11.09)	99.93%
Burial Fees	47,000.00	47,000.00	2,030.00	37,295.00	(9,705.00)	79.35%
Miscellaneous Charges	10,000.00	10,000.00	-	5,127.90	(4,872.10)	51.28%
Commissions	12,000.00	12,000.00	1,431.27	7,852.52	(4,147.48)	65.44%
Perpetual Care Interest	13,500.00	14,300.00	-	7,786.99	(6,513.01)	54.45%
Donations	-	-	-	-	-	
Other	-	-	7.50	65.25	65.25	
Subtotal	$ 123,600.00	$ 124,600.00	$ 5,268.58	$ 84,724.57	$ (39,875.43)	68.00%
Parks and Recreation Revenues						
Parks - General						
Shelters	$ 10,900.00	$ 11,000.00	$ 1,830.00	$ 9,215.00	$ (1,785.00)	83.77%
Pearl City Station Rentals	9,000.00	9,100.00	995.00	9,965.00	865.00	109.51%
Riverview Center Rentals	17,000.00	16,500.00	1,300.00	18,125.00	1,625.00	109.85%
Maintenance Fees	400.00	500.00	15.00	940.00	440.00	188.00%
Concession Commission	1,100.00	800.00	-	687.03	(112.97)	85.88%
Iowa DNR Tree Sales	-	14,000.00	225.00	4,925.00	(9,075.00)	35.18%
Community Garden Rentals	-	100.00	-	-	(100.00)	0.00%
Sale of Equipment	-	300.00	-	1,177.37	877.37	392.46%
Other	-	-	-	54.00	54.00	
Transfers In:			-			
Administrative Fees	12,500.00	12,500.00	-	9,375.00	(3,125.00)	75.00%
Subtotal	$ 50,900.00	$ 64,800.00	$ 4,365.00	$ 54,463.40	$ (10,336.60)	84.05%
Kent Stein Park						
Maintenance Fees	$ 15,000.00	$ 17,500.00	$ 2,136.00	$ 15,957.00	$ (1,543.00)	91.18%
Maintenance Fees-Bruner	11,500.00	11,500.00	-	2,903.00	(8,597.00)	25.24%
Commission on Concessions	11,000.00	10,500.00	705.70	2,041.61	(8,458.39)	19.44%
Mowing Reimbursement-Housing	7,500.00	7,500.00	-	4,000.00	(3,500.00)	53.33%
Storage Building Rental	1,200.00	1,200.00	-	-	(1,200.00)	0.00%
Other	-	-	-	71.92	71.92	
Subtotal	$ 46,200.00	$ 48,200.00	$ 2,841.70	$ 24,973.53	$ (23,226.47)	51.81%

City of Muscatine
General Fund
Revenue Summary
For the Month of May, 2015

	Budget	Amended Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Amended Budget	Percentage
Soccer Complex Operations						
Maintenance Fees	$ 31,500.00	$ 33,000.00	$ -	$ 20,914.00	$ (12,086.00)	63.38%
Commission on Concessions	6,500.00	7,000.00	859.07	4,499.44	(2,500.56)	64.28%
Other	-	-	-	238.50	238.50	
Transfer In:						
Golf Administrative Fees	13,200.00	13,200.00	-	9,900.00	(3,300.00)	75.00%
Subtotal	$ 51,200.00	$ 53,200.00	$ 859.07	$ 35,551.94	$ (17,648.06)	66.83%
Recreation						
Lessons	$ 40,000.00	$ 43,000.00	$ 7,765.00	$ 38,071.00	$ (4,929.00)	88.54%
League and Tournament Fees	7,500.00	7,000.00	320.35	6,195.94	(804.06)	88.51%
Sales Tax	500.00	500.00	19.65	424.06	(75.94)	84.81%
Commissions	200.00	200.00	-	-	(200.00)	0.00%
Donations	-	500.00	-	900.00	400.00	180.00%
Other	300.00	500.00	15.00	943.00	443.00	188.60%
Subtotal	$ 50,500.00	$ 53,200.00	$ 8,120.00	$ 47,614.00	$ (5,586.00)	89.50%
Swimming Pools						
Admissions	$ 85,000.00	$ 85,000.00	$ 1,527.00	$ 41,004.06	$ (43,995.94)	48.24%
Season Passes	17,000.00	17,000.00	2,125.00	3,415.00	(13,585.00)	20.09%
Lessons	7,500.00	7,700.00	4,411.00	4,893.00	(2,807.00)	63.55%
Group Sales	17,000.00	18,000.00	3,300.00	10,440.00	(7,560.00)	58.00%
Room Rentals	600.00	500.00	50.00	230.00	(270.00)	46.00%
Locker Rental	900.00	700.00	-	296.00	(404.00)	42.29%
Commission on Concessions	8,000.00	7,000.00	-	2,973.83	(4,026.17)	42.48%
Miscellaneous Sales	200.00	300.00	157.00	363.00	63.00	121.00%
Other	500.00	500.00	-	497.35	(2.65)	99.47%
Subtotal	$ 136,700.00	$ 136,700.00	$ 11,570.00	$ 64,112.24	$ (72,587.76)	46.90%
Subtotal - Parks and Recreation	$ 335,500.00	$ 356,100.00	$ 27,755.77	$ 226,715.11	$ (129,384.89)	63.67%
Library Revenues						
Fines and Charges	$ 12,000.00	$ 11,000.00	$ 499.71	$ 13,989.67	$ 2,989.67	127.18%
County Contributions	112,900.00	109,500.00	-	112,327.43	2,827.43	102.58%
Illinois Contracts	9,800.00	9,800.00	-	9,798.96	(1.04)	99.99%
Printing Charges	1,600.00	2,000.00	472.43	4,182.85	2,182.85	209.14%
Other	-	100.00	0.20	102.67	2.67	102.67%
				-		
Subtotal	$ 136,300.00	$ 132,400.00	$ 972.34	$ 140,401.58	$ 8,001.58	106.04%
Art Center Revenues						

City of Muscatine
General Fund
Revenue Summary
For the Month of May, 2015

	Budget	Amended Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Amended Budget	Percentage
Building Rentals	$ 1,200.00	$ 1,200.00	$ -	$ 1,390.00	$ 190.00	115.83%
Class Fees	4,500.00	4,500.00	378.00	3,518.80	(981.20)	78.20%
Friends of the Art Center Contribution	22,100.00	20,800.00	-	9,886.09	(10,913.91)	47.53%
Support Foundation Contribution	19,300.00	19,200.00	-	11,274.84	(7,925.16)	58.72%
State Grant	-	13,500.00	-	13,540.00	40.00	100.30%
Other	500.00	500.00	-	20.00	(480.00)	4.00%
Subtotal	$ 47,600.00	$ 59,700.00	$ 378.00	$ 39,629.73	$ (20,070.27)	66.38%
Public Works Services						
Repair and Maintenance Services	$ 23,500.00	$ 23,500.00	$ 1,224.30	$ 6,893.80	$ (16,606.20)	29.34%
Rental of Equipment	300.00	300.00	-	59.00	(241.00)	19.67%
Sales of Equipment	7,500.00	7,500.00	-	1,233.54	(6,266.46)	16.45%
Miscellaneous Sales	4,000.00	4,000.00	-	145.95	(3,854.05)	3.65%
Other - (Salt Reimb)	60,000.00	5,500.00	-	2,052.00	(3,448.00)	37.31%
Other	500.00	500.00	117.69	2,302.67	1,802.67	460.53%
Transfers In:						
Engineering Services	70,000.00	12,800.00	-	12,848.64	48.64	100.38%
Administrative Fees	60,800.00	60,800.00	-	45,600.00	(15,200.00)	75.00%
Subtotal	$ 226,600.00	$ 114,900.00	$ 1,341.99	$ 71,135.60	$ (43,764.40)	61.91%
Other General Revenues						
Interest Income	$ 2,000.00	$ 3,000.00	$ -	$ 2,142.51	$ (857.49)	71.42%
Payment in Lieu of Taxes	35,700.00	33,500.00	-	-	(33,500.00)	0.00%
Housing Accounting Fees	55,800.00	55,800.00	-	55,800.00	-	100.00%
Housing Management Fee	11,500.00	11,500.00	-	12,846.02	1,346.02	111.70%
Lease-Clark House Cell Towers	24,700.00	24,900.00	20.00	23,968.67	(931.33)	96.26%
Other Charges	20,000.00	20,000.00	564.89	24,033.28	4,033.28	120.17%
Transfers In :						
Administrative Fees	345,900.00	345,900.00	-	259,775.00	(86,125.00)	75.10%
Health Insurance Fund	54,700.00	54,700.00	-	32,735.44	(21,964.56)	59.85%
Health Insurance Admin Fee	3,000.00	3,000.00	-	3,000.00	-	100.00%
Computer Operations Admin Fee	27,700.00	27,700.00	-	21,900.00	(5,800.00)	79.06%
Insurance Trust	33,500.00	-	-	-	-	
Ambulance Enterprise Fund-Admin	911,900.00	922,400.00	-	683,925.00	(238,475.00)	74.15%
Tax Increment Economic Development	112,500.00	112,500.00	-	-	(112,500.00)	0.00%
Subtotal	1,677,900.00	1,653,900.00	584.89	1,120,125.92	(533,774.08)	67.73%
Total	$ 17,778,129.00	$ 17,955,366.00	$ 941,354.38	$ 15,912,018.47	$ (2,043,347.53)	88.62%

(1) Employee Benefit Levy Reduction $369,265