

City of Muscatine
Summary of Fund Transactions
For the Month Ended December 31, 2013

	Beginning Balance 12/1/2013	Revenues	Expenditures	Ending Balance 12/31/2013	Reserve for Encumbrances	Unobligated Ending Balance 12/31/2013
General Fund	\$ 3,307,896.87	\$ 1,232,547.54	\$ 1,936,533.16	\$ 2,603,911.25	\$ 41,365.71	\$ 2,562,545.54
Debt Service Fund						
General Obligation	\$ 1,268,110.44	\$ 49,572.80	\$ 202,006.08	\$ 1,115,677.16	\$ -	\$ 1,115,677.16
Trust and Agency						
Insurance Trust	\$ 73,575.70	\$ -	\$ -	\$ 73,575.70	\$ -	\$ 73,575.70
Parks and Recreation Trust	53,317.42	-	-	53,317.42	-	53,317.42
Parks and Recreation Trust - Recreation Program Contributions	2,445.20	150.00	509.52	2,085.68	-	2,085.68
Cemetery Trust:						
Perpetual Care	853,536.06	220.00	4,947.68	848,808.38	-	848,808.38
Perpetual Care Interest	4,947.68	-	-	4,947.68	-	4,947.68
Laura Musser Atkins Flower Trust	9,591.64	-	605.00	8,986.64	-	8,986.64
Bert Benham Trust	1,794.04	-	-	1,794.04	-	1,794.04
Henry Friedli Trust	15,522.96	-	110.00	15,412.96	-	15,412.96
Kathryn M. Huttig Trust	6,423.31	-	35.00	6,388.31	-	6,388.31
Kathryn M. Huttig Mausoleum Trust	1,350.41	-	-	1,350.41	-	1,350.41
Harvey Long Trust	1,237.35	-	-	1,237.35	-	1,237.35
Linda Musser Special Flower Trust	794.34	-	-	794.34	-	794.34
George Titus Trust	117.73	-	10.00	107.73	-	107.73
Robert Jackson Trust	7,874.47	-	195.00	7,679.47	-	7,679.47
Anna Strohmeier Trust	1,729.94	-	-	1,729.94	-	1,729.94
Minnie Beyer Trust	11,445.23	-	280.00	11,165.23	-	11,165.23
Esther Rieke Trust	1,070.83	-	-	1,070.83	-	1,070.83
Ethel Fulliam Trust	3,224.80	-	15.00	3,209.80	-	3,209.80
Library Trust:						
Gift and Memorial Trust	232,075.07	23,274.44	107.70	255,241.81	-	255,241.81
Art Center Trusts:						
General Donations Trust	40,494.97	253.39	-	40,748.36	-	40,748.36
Brad Burns Trust	289,651.91	-	-	289,651.91	-	289,651.91
McWhirter-Gilmore Trust	106,975.07	-	-	106,975.07	-	106,975.07
Alice Schaeffer Trust	43,392.42	-	-	43,392.42	-	43,392.42
Fund Total	\$ 1,762,588.55	\$ 23,897.83	\$ 6,814.90	\$ 1,779,671.48	\$ -	\$ 1,779,671.48
Capital Projects Funds	\$ (12,167.80)	\$ -	\$ 387,099.95	\$ (399,267.75)	\$ -	\$ (399,267.75)
Enterprise Funds						
Transit System	\$ 11,536.34	\$ 160,820.94	\$ 101,233.01	\$ 71,124.27	\$ 168,598.00	\$ (97,473.73)
Parking System	57,275.70	14,588.27	21,759.66	50,104.31	-	50,104.31
Golf Course:						
Golf Operations	\$ 38,372.68	\$ 5,002.75	\$ 44,528.76	\$ (1,153.33)	\$ 2,410.55	\$ (3,563.88)
Golf Irrigation System	(270,163.85)	-	-	(270,163.85)	-	(270,163.85)
Subtotal	\$ (231,791.17)	\$ 5,002.75	\$ 44,528.76	\$ (271,317.18)	\$ 2,410.55	\$ (273,727.73)

City of Muscatine
Summary of Fund Transactions
For the Month Ended December 31, 2013

	Beginning Balance 12/1/2013	Revenues	Expenditures	Ending Balance 12/31/2013	Reserve for Encumbrances	Unobligated Ending Balance 12/31/2013
Boat Harbor Operations	2,768.35	-	3,130.67	(362.32)	-	(362.32)
Marina Operations	(4,899.00)	-	(335.85)	(4,563.15)	-	(4,563.15)
			-			
Solid Waste Management:						
Refuse Collection	\$ 127,440.05	\$ 173,475.66	\$ 219,056.19	\$ 81,859.52	\$ 726.00	\$ 81,133.52
Landfill Operations	(687,085.69)	89,834.33	81,347.43	(678,598.79)	-	(678,598.79)
Landfill Surcharge - Part I	-	4,292.88	4,292.88	-	-	-
Landfill Surcharge - Part II	-	9,015.05	-	9,015.05	-	9,015.05
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	(52,318.54)	147,406.52	162,756.90	(67,668.92)	-	(67,668.92)
Transfer Station Crane Project (Financed)	(62,079.50)	-	-	(62,079.50)	-	(62,079.50)
Transfer Station Closure Reserve	38,395.00	-	-	38,395.00	-	38,395.00
Subtotal	\$ 724,850.32	\$ 424,024.44	\$ 467,453.40	\$ 681,421.36	\$ 726.00	\$ 680,695.36
Water Pollution Control:						
Operations	1,239,720.88	\$ 357,637.10	\$ 408,197.51	\$ 1,189,160.47	\$ 12,226.96	\$ 1,176,933.51
Collection and Drainage (Inc. Storm Water)	1,192,939.13	102,119.17	88,316.00	1,206,742.30	730.00	1,206,012.30
Sewer Systems Extension and Improvement Reserve	679,918.45	15,000.00	-	694,918.45	-	694,918.45
Water Pollution Control Replacement Reserve	2,078,633.74	16,666.67	-	2,095,300.41	-	2,095,300.41
Sewer Revenue Bond Sinking Fund	533,322.37	91,546.25	223,077.92	401,790.70	-	401,790.70
West Hill Sewer Separation Reserve	967,488.42	33,333.34	-	1,000,821.76	-	1,000,821.76
Project Funds:						
WPCP Lab Renovation	(68,482.98)	-	75,155.72	(143,638.70)	-	(143,638.70)
West Hill Sewer Separation	(1,128,015.06)	-	91,641.49	(1,219,656.55)	-	(1,219,656.55)
Slough/Sunset Lift Station Improvements	(16,458.34)	-	7,225.63	(23,683.97)	-	(23,683.97)
Mad Creek Sewer Extension Project	(4,900.30)	1,145.11	-	(3,755.19)	-	(3,755.19)
Southend Force Main Air Release Valve	(1,731.44)	-	91,017.16	(92,748.60)	-	(92,748.60)
Subtotal	\$ 5,472,434.87	\$ 617,447.64	\$ 984,631.43	\$ 5,105,251.08	\$ 12,956.96	\$ 5,092,294.12
Airport:						
Operations	\$ (10,436.01)	\$ 2,873.20	\$ 30,372.71	\$ (37,935.52)	\$ -	\$ (37,935.52)
Airport Runway Lighting Improvements	583.51	-	-	583.51	-	583.51
Airport Runway Repair Project	(77,393.90)	-	-	(77,393.90)	-	(77,393.90)
Airport Security/Tee Hangar Drainage Improvements	11,112.84	-	290.50	10,822.34	-	10,822.34
Airport Airfield Maintenance	1,746.77	-	-	1,746.77	-	1,746.77
Airport Obstruction Removal	(3,540.38)	-	-	(3,540.38)	-	(3,540.38)
Airport Zoning Ordinance Project	-	-	109.50	(109.50)	-	(109.50)
Subtotal	\$ (77,927.17)	\$ 2,873.20	\$ 30,772.71	\$ (105,826.68)	\$ -	\$ (105,826.68)
Ambulance Operations	\$ 213,918.03	\$ 109,290.68	\$ 267,099.69	\$ 56,109.02	\$ 1,929.02	\$ 54,180.00
Convention and Visitors Bureau	\$ 61,271.40	\$ 20,981.32	\$ 6,754.04	\$ 75,498.68	\$ -	\$ 75,498.68
Fund Total	\$ 6,229,437.67	\$ 1,355,029.24	\$ 1,927,027.52	\$ 5,657,439.39	\$ 186,620.53	\$ 5,470,818.86

City of Muscatine
Summary of Fund Transactions
For the Month Ended December 31, 2013

	Beginning Balance 12/1/2013	Revenues	Expenditures	Ending Balance 12/31/2013	Reserve for Encumbrances	Unobligated Ending Balance 12/31/2013
Internal Service Funds						
Equipment Services Operations	\$ (15,966.31)	\$ 102,294.65	\$ 108,591.25	\$ (22,262.91)	\$ 22,454.39	\$ (44,717.30)
Central Office Supplies	(1,764.16)	-	722.32	(2,486.48)	-	(2,486.48)
Health Insurance Fund	2,061,811.11	206,649.08	227,756.52	2,040,703.67	-	2,040,703.67
Dental Insurance Fund	14,502.78	5,597.47	-	20,100.25	-	20,100.25
Payroll Clearing Fund	440.43	14,029.79	13,766.86	703.36	-	703.36
Miscellaneous Clearing Fund	254,404.32	46.40	14,680.98	239,769.74	-	239,769.74
Interest Clearing - General Investments	9,099.31	1,839.73	-	10,939.04	-	10,939.04
Housing Revolving Fund	(63,375.56)	74,150.76	75,492.02	(64,716.82)	-	(64,716.82)
Hershey Manor Management Revolving Fund	(4,035.72)	-	1,158.94	(5,194.66)	-	(5,194.66)
Fund Total	\$ 2,255,116.20	\$ 404,607.88	\$ 442,168.89	\$ 2,217,555.19	\$ 22,454.39	\$ 2,195,100.80
Special Revenue Funds						
Community Block Grant Fund (Prior Year Grants)	\$ 39,687.91	\$ -	\$ -	\$ 39,687.91	\$ -	\$ 39,687.91
Home Ownership Program	124,856.44	3.72	6,394.98	118,465.18	-	118,465.18
Sunset Park Children's Education Program	8,653.37	1,400.00	2,426.39	7,626.98	-	7,626.98
Road Use Tax Fund	471,816.61	187,626.79	74,026.07	585,417.33	-	585,417.33
Employee Benefit Fund	313,358.63	64,581.90	328,998.11	48,942.42	-	48,942.42
Emergency Tax Levy	80,398.86	-	-	80,398.86	-	80,398.86
Equipment Replacement Fund	35,345.54	29,850.00	-	65,195.54	-	65,195.54
Computer Replacement Fund	27,669.62	10,000.00	6,210.41	31,459.21	7,562.77	23,896.44
Library Computer Replacement Sub-Fund	11,688.44	-	-	11,688.44	-	11,688.44
Local Option Sales Tax Fund	1,981,947.87	224,903.74	-	2,206,851.61	-	2,206,851.61
Local Option Pavement Management Subfund	684,442.24	-	-	684,442.24	-	684,442.24
COPS Grant Future Commitment Reserve	40,000.00	-	-	40,000.00	-	40,000.00
Downtown Tax Increment Fund	175,928.52	-	-	175,928.52	-	175,928.52
Southend Tax Increment Fund	1,106,517.38	5,623.92	28,160.00	1,083,981.30	-	1,083,981.30
Cedar Development Tax Increment Fund	23,339.70	-	-	23,339.70	-	23,339.70
Muscatine Mall Tax Increment Fund	5,148.29	145.43	-	5,293.72	-	5,293.72
Heinz Tax Increment Fund	3,873.62	-	-	3,873.62	-	3,873.62
Hwy 38 NE TIF Amendment	14,806.78	-	-	14,806.78	-	14,806.78
Fund Total	\$ 5,149,479.82	\$ 524,135.50	\$ 446,215.96	\$ 5,227,399.36	\$ 7,562.77	\$ 5,219,836.59
Total	\$ 19,960,461.75	\$ 3,589,790.79	\$ 5,347,866.46	\$ 18,202,386.08	\$ 258,003.40	\$ 17,944,382.68

258,003.40

City of Muscatine
Capital Projects Funds
Summary of Fund Transactions
For the Month Ending December 31, 2013

	Beginning Balance 12/1/2013	Revenues	Expenditures	Ending Balance 12/31/2013
Sidewalk Improvements	\$ 3,903.42	\$ -	\$ -	\$ 3,903.42
New Sidewalk Construction	6,864.32	-	-	6,864.32
Downtown TIF Area Resurfacing Projects	50,346.68	-	-	50,346.68
Cemetery Road Resurfacing	3,462.57	-	-	3,462.57
Ongoing Pavement Management Program	(439,356.41)	-	29,799.23	(469,155.64)
Railroad Crossing Improvements	(13,570.00)	-	-	(13,570.00)
Clay Street Bridge Project	2,726.77	-	-	2,726.77
Cedar Street Improvements Parham to Houser	(160,101.76)	-	2,982.00	(163,083.76)
Colorado Street Reconstruction	701,019.93	-	336,874.61	364,145.32
Hershey Ave Street Improvement	86,728.36	-	-	86,728.36
Mississippi Dr Corridor Project	37,443.03	-	-	37,443.03
Weed Park Maintenance Building Project	(17,474.14)	-	-	(17,474.14)
Riverfront Development Project	1,904.84	-	-	1,904.84
Building Demolition - City	(18,454.86)	-	-	(18,454.86)
CDBG Downtown Revitalization	(5,066.04)	-	42.24	(5,108.28)
Mad Creek Flood Control Project	(194,255.06)	-	-	(194,255.06)
City Financial Software Replacement	33,260.83	-	16,861.87	16,398.96
Mark Twain Overlook Renovation	1,498.90	-	-	1,498.90
Weed Park to New Era Road Trail	17,582.67	-	-	17,582.67
Musser to Weggens Rd Trail	44,057.23	-	-	44,057.23
Public Safety Building HVAC Improvements	4,860.23	-	-	4,860.23
Public Building Telephone Systems Project	4,166.05	-	-	4,166.05
Southend Firestation Project	(10,455.22)	-	540.00	(10,995.22)
Public Building Boiler Replacement	(102,950.68)	-	-	(102,950.68)
Armory Acquisition and Disposal	(80,283.57)	-	-	(80,283.57)
Police Radio System	34,234.80	-	-	34,234.80
Taylor Park Improvements	169.65	-	-	169.65
Soccer Development - Phase III	(3,766.34)	-	-	(3,766.34)
Wal-View Urban Renewal Area	(664.00)	-	-	(664.00)
Total	\$ (12,167.80)	\$ -	\$ 387,099.95	\$ (399,267.75)

City of Muscatine
Operating Departments
Summary of Expenditures
For the Month of December, 2013

	Budget	Current Month Expenditures	Year-To-Date Expenditures	Encumbrances	Remaining Balance After Encumbrances	Percentage Expended and Encumbered
General Government						
Mayor and Council	\$ 72,800.00	\$ 18,439.63	\$ 72,122.48	\$ -	\$ 677.52 *	99.07% *
Legal Service	70,600.00	7,856.99	35,173.22	-	35,426.78	49.82%
City Administrator	255,500.00	26,737.99	122,522.46	-	132,977.54	47.95%
Human Resources	159,800.00	16,360.82	63,753.23	-	96,046.77	39.90%
Wellness Program	57,600.00	3,945.62	18,658.91	-	38,941.09	32.39%
Finance and Records	553,900.00	70,260.62	268,876.44	-	285,023.56	48.54%
Computer Operations	254,500.00	30,282.48	131,835.99	-	122,664.01	51.80%
Risk Management	334,900.00	3,387.31	311,214.03	-	23,685.97	92.93%
Building and Grounds	512,600.00	42,856.55	273,973.37	1,461.97	237,164.66	53.73%
Subtotal	\$ 2,272,200.00	\$ 220,128.01	\$ 1,298,130.13	\$ 1,461.97	\$ 972,607.90	57.20%
Public Safety						
Police Operations	\$ 4,604,500.00	\$ 564,570.83	\$ 2,206,050.15	\$ 493.72	\$ 2,397,956.13	47.92%
Animal Control	127,900.00	11,815.58	63,194.08	-	64,705.92	49.41%
Fire Operations	3,705,100.00	479,225.89	1,891,950.21	12,172.30	1,800,977.49	51.39%
Emergency Management	48,500.00	-	21,124.51	-	27,375.49	43.56%
Subtotal	\$ 8,486,000.00	\$ 1,055,612.30	\$ 4,182,318.95	\$ 12,666.02	\$ 4,291,015.03	49.43%
Culture and Recreation						
Library	\$ 1,072,000.00	\$ 100,920.59	\$ 529,583.92	\$ 157.40	\$ 542,258.68	49.42%
Cable Television Operations	18,500.00	-	14,760.00	-	3,740.00	79.78%
Art Center	297,400.00	31,896.29	160,957.70	-	136,442.30	54.12%
Park Administration	165,900.00	17,036.67	79,836.06	-	86,063.94	48.12%
Park Maintenance	633,900.00	44,887.96	362,687.42	1,169.85	270,042.73	57.40%
Kent Stein Park Operations	218,700.00	23,204.30	94,161.90	326.03	124,212.07	43.20%
Soccer Complex Operations	205,900.00	11,620.41	88,551.32	1,190.11	116,158.57	43.58%
Swimming Pools	194,500.00	2,149.18	109,893.21	-	84,606.79	56.50%
Recreation	126,600.00	10,796.21	53,729.77	-	72,870.23	42.44%
Cemetery	159,600.00	13,357.09	78,867.68	-	80,732.32	49.42%
Subtotal	\$ 3,093,000.00	\$ 255,868.70	\$ 1,573,028.98	\$ 2,843.39	\$ 1,517,127.63	50.95%
Health and Social Services						
Economic Well-Being	\$ 20,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	50.00%
Subtotal	\$ 20,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	50.00%
Community and Economic Development						
Community Development	\$ 711,100.00	\$ 65,042.41	\$ 339,562.90	\$ -	\$ 371,537.10	47.75%
Economic Development	126,500.00	20,981.32	59,462.64	-	67,037.36	47.01%
Subtotal	\$ 837,600.00	\$ 86,023.73	\$ 399,025.54	\$ -	\$ 438,574.46	47.64%

City of Muscatine
Operating Departments
Summary of Expenditures
For the Month of December, 2013

	Budget	Current Month Expenditures	Year-To-Date Expenditures	Encumbrances	Remaining Balance After Encumbrances	Percentage Expended and Encumbered
Public Works						
Public Works Administration	\$ 160,500.00	\$ 18,143.96	\$ 80,970.39	\$ -	\$ 79,529.61	50.45%
Roadway Maintenance	1,321,500.00	156,177.96	705,036.32	-	616,463.68	53.35%
Traffic Control Operations	161,200.00	527.26	50,725.55	-	110,474.45	31.47%
Snow and Ice Control	381,600.00	47,474.72	285,529.09	-	96,070.91	74.82%
Street Cleaning	185,800.00	20,682.84	89,994.18	-	95,805.82	48.44%
Engineering	137,100.00	13,906.21	65,025.87	-	72,074.13	47.43%
Subtotal	<u>\$ 2,347,700.00</u>	<u>\$ 256,912.95</u>	<u>\$ 1,277,281.40</u>	<u>\$ -</u>	<u>\$ 1,070,418.60</u>	54.41%
Transfers						
Transit System Subsidy	\$ 380,000.00	\$ 8,072.20	\$ 195,283.96	\$ -	\$ 184,716.04	51.39%
Equipment Replacement Funding	117,000.00	29,250.00	58,500.00	-	58,500.00	0.00%
Airport Operations Subsidy	41,300.00	-	-	-	41,300.00	0.00%
Levee Project Tax Levy	53,907.00	1,145.11	27,702.91	-	26,204.09	51.39%
COPS Grant Future Commitment	40,000.00	-	-	-	40,000.00	0.00%
Subtotal	<u>\$ 632,207.00</u>	<u>\$ 38,467.31</u>	<u>\$ 281,486.87</u>	<u>\$ -</u>	<u>\$ 350,720.13</u>	44.52%
Fund Total	<u>\$ 17,688,707.00</u>	<u>\$ 1,913,013.00</u>	<u>\$ 9,021,271.87</u>	<u>\$ 16,971.38</u>	<u>\$ 8,650,463.75</u>	51.10%
Enterprise Funds						
Transit System	\$ 1,218,700.00	\$ 101,233.01	\$ 506,774.30	\$ -	\$ 711,925.70	41.58%
Parking Operations	195,000.00	21,759.66	91,366.85	-	103,633.15	46.85%
Golf Course	882,200.00	44,529.76	369,067.23	-	513,132.77	41.83%
Boat Harbor Operations	25,700.00	3,130.67	13,179.94	-	12,520.06	51.28%
Marina Operations	18,500.00	(335.85)	7,417.06	-	11,082.94	40.09%
Airport Operations	111,000.00	30,372.71	89,712.01	-	21,287.99	80.82%
Ambulance Operations	1,414,800.00	267,099.69	695,578.77	1,929.02	717,292.21	49.30%
Convention & Visitors Bureau	96,200.00	6,754.04	32,248.75	-	63,951.25	33.52%
Solid Waste Management						
Refuse Collection	\$ 2,174,246.00	\$ 219,056.19	\$ 952,308.00	\$ -	\$ 1,221,938.00	43.80%
Landfill Operations	1,101,578.00	81,347.43	257,181.14	-	844,396.86	23.35%
Landfill Surcharge Reserve-Part I	17,500.00	4,292.88	4,292.88	-	13,207.12	24.53%
Landfill Surcharge Reserve-Part II	36,750.00	-	-	-	36,750.00	0.00%
Transfer Station Operations	1,981,400.00	162,756.90	1,015,238.35	-	966,161.65	51.24%
Subtotal	<u>\$ 5,311,474.00</u>	<u>\$ 467,453.40</u>	<u>\$ 2,229,020.37</u>	<u>\$ -</u>	<u>\$ 3,082,453.63</u>	41.97%

**City of Muscatine
Operating Departments
Summary of Expenditures
For the Month of December, 2013**

	Budget	Current Month Expenditures	Year-To-Date Expenditures	Encumbrances	Remaining Balance After Encumbrances	Percentage Expended and Encumbered
Water Pollution Control						
Administration	\$ 1,969,244.00	\$ 186,111.13	\$ 1,010,285.09	\$ -	\$ 958,958.91	51.30%
Plant Operations	1,318,700.00	136,313.30	538,437.73	3,913.35	776,348.92	41.13%
Pumping Stations	404,300.00	30,057.11	156,868.31	3,706.99	243,724.70	39.72%
Laboratory Operations	378,400.00	33,296.26	170,121.13	3,868.72	204,410.15	45.98%
Biosolids Operations	266,700.00	22,419.71	119,587.71	-	147,112.29	44.84%
Subtotal	<u>\$ 4,337,344.00</u>	<u>\$ 408,197.51</u>	<u>\$ 1,995,299.97</u>	<u>\$ 11,489.06</u>	<u>\$ 2,330,554.97</u>	46.27%
Collection and Drainage	1,185,200.00	85,074.75	482,090.82	730.00	702,379.18	40.74%
Stormwater Operations	64,100.00	3,241.25	19,103.69	-	44,996.31	29.80%
Fund Total	<u>\$ 14,764,018.00</u>	<u>\$ 1,431,756.56</u>	<u>\$ 6,498,611.01</u>	<u>\$ 14,148.08</u>	<u>\$ 8,251,258.91</u>	44.11%
Internal Service/Other Funds						
Equipment Services Operations	\$ 1,190,600.00	\$ 108,591.25	\$ 573,646.93	\$ 22,454.39	\$ 594,498.68	50.07%
Equipment Replacement Fund	102,500.00	-	84,333.00	-	18,167.00	82.28%
Fund Total	<u>\$ 1,293,100.00</u>	<u>\$ 108,591.25</u>	<u>\$ 657,979.93</u>	<u>\$ 22,454.39</u>	<u>\$ 612,665.68</u>	52.62%
Total	<u>\$ 33,745,825.00</u>	<u>\$ 3,453,360.81</u>	<u>\$ 16,177,862.81</u>	<u>\$ 53,573.85</u>	<u>\$ 17,514,388.34</u>	48.10%

* Audit costs will be allocated to enterprise funds in January.

**City of Muscatine
General Fund
Revenue Summary
For the Month of December, 2013**

	Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Budget	Percentage
Direct and Indirect					
Property Tax Revenues					
General Property Taxes	6,441,167.00	\$ 136,606.27	\$ 3,304,126.98	\$ (3,137,040.02)	51.30%
Ag Land Taxes	2,730.00	16.93	1,627.54	(1,102.46)	59.62%
Transit System Levy	378,375.00	8,072.20	194,427.97	(183,947.03)	51.38%
Tort Liability Levy	262,171.00	5,755.34	134,879.19	(127,291.81)	51.45%
Levee Tax Levy	53,676.00	1,145.11	27,581.48	(26,094.52)	51.39%
Mobile Home Tax	10,000.00	646.33	6,676.13	(3,323.87)	66.76%
Special Revenues :					
Police Retirement	712,721.00	103,968.81	372,113.12	(340,607.88)	52.21%
Fire Retirement	645,010.00	94,142.85	332,423.16	(312,586.84)	51.54%
Police and Fire Medical Insurance	36,000.00	-	-	(36,000.00)	0.00%
Police and Fire Retiree Medical Costs	26,600.00	8,599.58	14,624.19	(11,975.81)	54.98%
Long-term Disability Insurance	9,222.00	753.63	5,004.27	(4,217.73)	54.26%
Workers Compensation Insurance	43,916.00	-	39,298.00	(4,618.00)	89.48%
Unemployment Insurance	48,604.00	2,985.33	8,034.47	(40,569.53)	16.53%
Health Insurance	1,388,867.00	114,184.63	687,344.20	(701,522.80)	49.49%
Life Insurance	14,855.00	1,244.35	7,049.20	(7,805.80)	47.45%
Dental Insurance	39,072.00	3,117.93	18,919.41	(20,152.59)	48.42%
Post Employment Health Plan	15,641.00	-	15,423.17	(217.83)	98.61%
FICA/IPERS (1)	63,569.00	-	63,569.00	-	100.00%
Subtotal	<u>\$ 10,192,196.00</u>	<u>\$ 481,239.29</u>	<u>\$ 5,233,121.48</u>	<u>\$ (4,959,074.52)</u>	51.34%
Non-Property Tax Revenues					
Hotel/Motel Taxes	\$ 350,000.00	\$ 96,330.15	\$ 96,330.15	\$ (253,669.85)	27.52%
Cable Franchise Tax	225,000.00	-	55,460.97	(169,539.03)	24.65%
Utility Franchise Fee	100,000.00	-	7,814.21	(92,185.79)	7.81%
Utility Tax Replacement Excise Taxes					
General	27,668.00	-	14,571.67	(13,096.33)	52.67%
Tort Liability	1,129.00	-	593.11	(535.89)	52.53%
Transit	1,625.00	-	855.99	(769.01)	52.68%
Levee	231.00	-	121.43	(109.57)	52.57%
Subtotal	<u>\$ 705,653.00</u>	<u>\$ 96,330.15</u>	<u>\$ 175,747.53</u>	<u>\$ (529,905.47)</u>	24.91%
Intergovernmental Revenues					
Road Use Tax	<u>\$ 2,148,000.00</u>	<u>\$ 74,026.07</u>	<u>\$ 1,140,653.12</u>	<u>\$ (1,007,346.88)</u>	53.10%
Subtotal	<u>\$ 2,148,000.00</u>	<u>\$ 74,026.07</u>	<u>\$ 1,140,653.12</u>	<u>\$ (1,007,346.88)</u>	53.10%

**City of Muscatine
General Fund
Revenue Summary
For the Month of December, 2013**

	Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Budget	Percentage
Licenses and Permits					
Beer, Liquor and Cigarettes	\$ 32,600.00	\$ 3,372.50	\$ 8,957.50	\$ (23,642.50)	27.48%
Animal	2,100.00	100.00	877.00	(1,223.00)	41.76%
Alarm Permits	1,500.00	25.00	650.00	(850.00)	43.33%
Miscellaneous	5,900.00	4,236.00	4,950.00	(950.00)	83.90%
Subtotal	\$ 42,100.00	\$ 7,733.50	\$ 15,434.50	\$ (26,665.50)	36.66%
Community Development					
Housing Inspection Fees	\$ 35,000.00	\$ 2,960.00	\$ 16,610.00	\$ (18,390.00)	47.46%
Construction Permits	185,000.00	8,847.00	117,975.50	(67,024.50)	63.77%
Health Licenses	40,000.00	3,065.01	19,058.37	(20,941.63)	47.65%
Zoning Fees	2,500.00	(250.00)	1,050.00	(1,450.00)	42.00%
Board of Adjustment Fees	2,000.00	-	1,200.00	(800.00)	60.00%
Site Plan Review fees	1,000.00	-	400.00	(600.00)	40.00%
Sale of Property	10,000.00	-	4,192.65	(5,807.35)	41.93%
Sale of Code Books	100.00	-	-	(100.00)	0.00%
Reimbursement of Senior Training Program	27,300.00	-	-	(27,300.00)	0.00%
Municipal Infractions Penalties	2,000.00	-	500.00	(1,500.00)	25.00%
Nuisance Reimbursements	70,000.00	5,196.54	29,096.22	(40,903.78)	41.57%
Other	500.00	-	444.05	(55.95)	88.81%
Historic Preservation Grant	-	-	2,000.00	2,000.00	
Transfer in:					
Staff Services	-	-	7,420.92	7,420.92	0.00%
Subtotal	\$ 375,400.00	\$ 19,818.55	\$ 199,947.71	\$ (175,452.29)	53.26%
Police Revenues					
Police Grant	\$ 397,500.00	\$ 24,702.06	\$ 97,301.33	\$ (300,198.67)	24.48%
Court Fines	165,000.00	8,875.06	64,346.06	(100,653.94)	39.00%
Parking Violations	20,000.00	1,085.00	9,159.00	(10,841.00)	45.80%
Red Light Camera Violations (Net)	600,000.00	46,549.63	330,529.53	(269,470.47)	55.09%
Tobacco Violations	2,000.00	-	-	(2,000.00)	0.00%
False Alarm Charges	1,500.00	-	1,300.00	(200.00)	86.67%
Police Services Agreement	45,600.00	-	22,770.00	(22,830.00)	49.93%
Printing Charges	3,700.00	210.50	2,166.02	(1,533.98)	58.54%
Lease-Public Safety Cell Tower	23,400.00	1,952.60	11,715.60	(11,684.40)	50.07%
Mentor Contribution	5,000.00	-	5,000.00	0.00	100.00%
Special Program Donation	-	-	2,200.00	2,200.00	
Animal Ordinance Fees and Fines	2,700.00	200.00	1,500.00	(1,200.00)	55.56%
Other	20,000.00	9,999.70	16,194.06	(3,805.94)	80.97%
Subtotal	\$ 1,286,400.00	\$ 93,574.55	\$ 564,181.60	\$ (722,218.40)	43.86%

**City of Muscatine
General Fund
Revenue Summary
For the Month of December, 2013**

	Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Budget	Percentage
Fire Revenues					
Fire Hazmat Agreements	9,000.00	-	7,200.00	(1,800.00)	80.00%
Fire Protection Contracts	15,700.00	-	-	(15,700.00)	0.00%
Open Burn Permits	1,000.00	25.00	500.00	(500.00)	50.00%
Fire Inspection Fees	8,000.00	385.00	5,572.25	(2,427.75)	69.65%
Confined Space Fees (Fire Dept)	40,500.00	4,500.00	36,000.00	(4,500.00)	88.89%
Printing Charges	700.00	75.00	355.00	(345.00)	50.71%
Other	500.00	528.66	2,101.77	1,601.77	420.35%
Insurance Reimbursement	-	13,182.51	13,182.51	13,182.51	
Fines/Citations	-	-	750.00	750.00	
False Alarm Charges	-	50.00	450.00	450.00	
Fire Assessment Fees	-	-	270.00	270.00	
Subtotal	<u>\$ 75,400.00</u>	<u>\$ 18,746.17</u>	<u>\$ 66,381.53</u>	<u>\$ (9,018.47)</u>	88.04%
Cemetery Fees					
Lot and Niche Sales	\$ 25,000.00	\$ 880.00	\$ 13,928.00	\$ (11,072.00)	55.71%
Lease of Property	15,500.00	665.50	9,288.20	(6,211.80)	59.92%
Burial Fees	52,000.00	7,695.00	22,835.00	(29,165.00)	43.91%
Miscellaneous Charges	10,000.00	-	5,842.00	(4,158.00)	58.42%
Commissions	11,000.00	2,312.75	7,833.78	(3,166.22)	71.22%
Perpetual Care Interest	17,900.00	4,947.68	5,875.40	(12,024.60)	32.82%
Other	-	-	75.00	75.00	0.00%
Subtotal	<u>\$ 131,400.00</u>	<u>\$ 16,500.93</u>	<u>\$ 65,677.38</u>	<u>\$ (65,722.62)</u>	49.98%
Parks and Recreation Revenues					
Parks - General					
Shelters	\$ 11,500.00	\$ -	\$ 4,030.00	\$ (7,470.00)	35.04%
Pearl City Station Rentals	9,000.00	100.00	3,210.00	(5,790.00)	35.67%
Riverview Center Rentals	15,000.00	800.00	7,100.00	(7,900.00)	47.33%
Maintenance Fees	1,200.00	-	236.00	(964.00)	19.67%
Concession Commission	1,100.00	4.76	588.76	(511.24)	53.52%
Community Foundation Reimbursement	500.00	-	-	(500.00)	0.00%
Other	-	-	303.60	303.60	
Sale of Equipment	-	-	702.90	702.90	
Donations	-	-	298.77	298.77	
Transfers In:					
Administrative Fees	12,100.00	3,025.00	6,050.00	(6,050.00)	50.00%
Subtotal	<u>\$ 50,400.00</u>	<u>\$ 3,929.76</u>	<u>\$ 22,520.03</u>	<u>\$ (27,879.97)</u>	44.68%

**City of Muscatine
General Fund
Revenue Summary
For the Month of December, 2013**

	Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Budget	Percentage
Kent Stein Park					
Maintenance Fees	\$ 22,700.00	\$ 8,288.00	\$ 11,915.00	\$ (10,785.00)	52.49%
Commission on Concessions	12,000.00	-	2,746.37	(9,253.63)	22.89%
Mowing Reimbursement-Housing	7,500.00	2,000.00	2,000.00	(5,500.00)	26.67%
Storage Building Rental	1,200.00	-	20.00	(1,180.00)	1.67%
Subtotal	<u>\$ 43,400.00</u>	<u>\$ 10,288.00</u>	<u>\$ 16,681.37</u>	<u>\$ (26,718.63)</u>	38.44%
Soccer Complex Operations					
Maintenance Fees	\$ 31,000.00	\$ 541.78	\$ 661.78	\$ (30,338.22)	2.13%
Commission on Concessions	10,500.00	-	3,078.26	(7,421.74)	29.32%
Donations (Portable Kiosk)	19,000.00	-	-	(19,000.00)	0.00%
Transfer In: Golf Administrative Fees	12,800.00	3,200.00	6,400.00	(6,400.00)	50.00%
Subtotal	<u>\$ 73,300.00</u>	<u>\$ 3,741.78</u>	<u>\$ 10,140.04</u>	<u>\$ (63,159.96)</u>	13.83%
Recreation					
Entry Fees/Admissions	\$ 2,000.00	\$ -	\$ 1,425.00	\$ (575.00)	71.25%
Lessons	38,000.00	1,670.00	22,309.50	(15,690.50)	58.71%
League and Tournament Fees	7,500.00	-	4,891.44	(2,608.56)	65.22%
Sales Tax	500.00	-	338.56	(161.44)	67.71%
Commissions	200.00	-	-	(200.00)	0.00%
Donations	-	-	200.00	200.00	
Miscellaneous (Adventureland Tickets)	11,000.00	-	249.00	(10,751.00)	2.26%
Other	-	668.00	702.00	702.00	
Subtotal	<u>\$ 59,200.00</u>	<u>\$ 2,338.00</u>	<u>\$ 30,115.50</u>	<u>\$ (29,084.50)</u>	50.87%
Swimming Pools					
Admissions	\$ 85,000.00	\$ 175.00	\$ 53,635.47	\$ (31,364.53)	63.10%
Season Passes	20,000.00	-	210.00	(19,790.00)	1.05%
Lessons	6,500.00	-	961.00	(5,539.00)	14.78%
Group Sales	17,000.00	-	6,225.00	(10,775.00)	36.62%
Room Rentals	600.00	-	405.00	(195.00)	67.50%
Locker Rental	1,100.00	-	-	(1,100.00)	0.00%
Commission on Concessions	9,000.00	-	3,668.97	(5,331.03)	40.77%
Miscellaneous Sales	500.00	-	229.00	(271.00)	45.80%
Other	200.00	-	423.40	223.40	211.70%
Subtotal	<u>\$ 139,900.00</u>	<u>\$ 175.00</u>	<u>\$ 65,757.84</u>	<u>\$ (74,142.16)</u>	47.00%
Subtotal - Parks and Recreation	<u>\$ 366,200.00</u>	<u>\$ 20,472.54</u>	<u>\$ 145,214.78</u>	<u>\$ (220,985.22)</u>	39.65%

**City of Muscatine
General Fund
Revenue Summary
For the Month of December, 2013**

	Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Budget	Percentage
Library Revenues					
Fines and Charges	\$ 15,000.00	\$ 1,011.09	\$ 7,729.64	\$ (7,270.36)	51.53%
County Contributions	111,000.00	-	56,414.01	(54,585.99)	50.82%
Illinois Contracts	9,600.00	-	9,559.95	(40.05)	99.58%
Printing Charges	1,600.00	117.59	1,369.83	(230.17)	85.61%
Other	-	0.20	40.15	40.15	
			-		
Subtotal	<u>\$ 137,200.00</u>	<u>\$ 1,128.88</u>	<u>\$ 75,113.58</u>	<u>\$ (62,086.42)</u>	54.75%
Art Center Revenues					
Building Rentals	\$ 1,200.00	\$ 365.00	\$ 365.00	\$ (835.00)	30.42%
Class Fees	4,500.00	560.00	1,841.60	(2,658.40)	40.92%
Friends of the Art Center Contribution	19,500.00	-	-	(19,500.00)	0.00%
Support Foundation Contribution	21,200.00	-	-	(21,200.00)	0.00%
CLP Grant	-	-	16,000.00	16,000.00	
Cultural Affairs Grant	-	-	7,280.00	7,280.00	
Other	500.00	12.00	12.00	(488.00)	2.40%
Subtotal	<u>\$ 46,900.00</u>	<u>\$ 937.00</u>	<u>\$ 25,498.60</u>	<u>\$ (21,401.40)</u>	54.37%
Public Works Services					
Repair and Maintenance Services	\$ 23,500.00	\$ -	\$ 796.31	\$ (22,703.69)	3.39%
Rental of Equipment	-	-	348.00	348.00	
Sales of Equipment	7,500.00	-	-	(7,500.00)	0.00%
Miscellaneous Sales	5,000.00	-	887.24	(4,112.76)	17.74%
Other - (Salt Reimb)	60,000.00	51,520.69	51,520.69	(8,479.31)	85.87%
Other	500.00	-	242.28	(257.72)	48.46%
Reimbursement of Expenses	-	131.02	7,054.05	7,054.05	
Transfers In:					
Engineering Services	65,000.00	4,465.08	34,505.46	(30,494.54)	53.09%
Administrative Fees	61,100.00	15,275.00	30,550.00	(30,550.00)	50.00%
Subtotal	<u>\$ 222,600.00</u>	<u>\$ 71,391.79</u>	<u>\$ 125,904.03</u>	<u>\$ (96,695.97)</u>	56.56%
Other General Revenues					
Interest Income	2,000.00	-	-	(2,000.00)	0.00%
Payment in Lieu of Taxes	35,000.00	-	-	(35,000.00)	0.00%
Housing Accounting Fees	54,100.00	-	-	(54,100.00)	0.00%
Housing Management Fee	12,500.00	5,335.03	8,874.38	(3,625.62)	71.00%
Lease-Clark House Cell Towers	24,500.00	1,000.00	18,771.82	(5,728.18)	76.62%
Emergency Mgmt Siren Reimbursement	22,800.00	-	-	(22,800.00)	0.00%
Other Charges	15,000.00	4,074.22	7,745.00	(7,255.00)	51.63%
Insurance Reimbursement	-	-	11,457.32	11,457.32	

**City of Muscatine
General Fund
Revenue Summary
For the Month of December, 2013**

	Budget	Current Month Revenues	Year-To-Date Revenues	Variance over (under) Budget	Percentage
Transfers In :					
Administrative Fees	335,900.00	83,975.00	167,950.00	(167,950.00)	50.00%
Health Insurance Fund	57,600.00	9,313.87	17,873.58	(39,726.42)	31.03%
Health Insurance Admin Fee	3,000.00	-	-	(3,000.00)	0.00%
Computer Operations Admin Fee	26,900.00	5,625.00	11,250.00	(15,650.00)	41.82%
Insurance Trust	40,000.00	-	-	(40,000.00)	0.00%
Ambulance Enterprise Fund-Admin	885,300.00	221,325.00	442,650.00	(442,650.00)	50.00%
Tax Increment Economic Development	110,000.00	-	-	(110,000.00)	0.00%
Tax Increment Administrative Fees	35,000.00	-	-	(35,000.00)	0.00%
Tax Increment Revolving Loan Fund	12,500.00	-	-	(12,500.00)	0.00%
Tax Increment Legal Services	4,000.00	-	-	(4,000.00)	0.00%
Subtotal	\$ 1,676,100.00	\$ 330,648.12	\$ 686,572.10	\$ (989,527.90)	40.96%
Total	\$ 17,405,549.00	\$ 1,232,547.54	\$ 8,519,447.94	\$ (8,886,101.06)	48.95%

(1) Employee Benefit Levy Reduction \$527,005