



CITY OF IOWA CITY MEMORANDUM

Date: August 27, 2019
To: City Manager, City Council
From: Jacklyn Fleagle, Budget & Compliance Officer
Re: Quarterly Financial Summary for Period Ending June 30, 2019

Introduction

Attached to this memorandum are the City's quarterly financial reports as of June 30, 2019. The quarterly financial report includes combined summaries of all fund balances, revenues, and expenditures for fiscal year 2019 through the end of the fiscal year. This report represents the entire fiscal year's activities, but the totals presented are still preliminary and unaudited. Accruals will continue to be posted through August and September and until the annual financial audit is completed by Bohnsack & Frommelt.

Revenue Analysis

This revenue analysis pertains to the revenue reports, *Revenues by Fund* and *Revenues by Type*, on pages 4-6. In these two reports, the actual revenues would ideally be near 100% of budget since we have completed the fiscal year; however, not all of the accrued revenues have been received and posted yet.

For the major governmental funds, their actual revenues appear to have finished the year very close to their revised budget estimates. The General Fund is at 100.4%, the Road Use Tax Fund is at 102.4%, the Employee Benefits Fund is at 99.2%, and the Debt Service Fund is at 101.2%. Some large accruals are still outstanding such as the final Hotel/Motel Tax receipt (Other City Taxes) in the General Fund, but overall, these funds appear to have received revenues in line with what we were anticipating.

In the major enterprise funds, the actual revenues as a percentage of the budget ranged between 96.7% and 108.2%. The Water Fund finished with revenues at 96.7% of budget, the Housing Authority Fund at 108.2% of budget and the Wastewater Fund at 99.8% of budget. Some large accruals have yet to be made within the major enterprise funds for unbilled services and receivables at year end. The major enterprise funds will finish the year with revenues close to or higher than 100% of budget primarily due to conservative revenue budgeting for charges for fees and services and interest income.

Several funds are below the 100% benchmark due to the timing of grants. These funds include the Community Development Block Grant (CDBG) Fund at 57.5%, the HOME Fund at 69.7%, the Other Shared Revenue Fund at 6.8%, and the Metro Planning Org of Johnson County at 87.3%. Additionally, both the Governmental Projects and the Enterprise Projects Capital Funds are significantly below budget at 52.7% and 41.8%, respectively. Revenues for these funds are significantly below budget due to the timing of the state and federal grant revenues and private loan repayments. These revenues have not yet been received or earned and will be amended into next year's budget.

The combined total actual revenues for all budgetary funds through June are \$167,095,475 or 92.2% of budget. The budget shortfall of \$14,108,830 is primarily due to the timing of the aforementioned grant revenues and other unrecorded accruals. Overall, the City's revenues are not substantially different than projected, and most of the anomalies and budget variances can be explained.

Expenditure Analysis

This expenditure analysis pertains to the expenditure reports, *Expenditures by Fund* and *Expenditures by Fund by Department* on pages 7-9. The analysis of the City's expenditures for fiscal year 2019 through June is similar to the analysis for the City's revenues. We generally expect the actual expenditure levels to be around 100% of budget at this time of year. Also, similar to the revenues, not all accruals have been recorded and posted yet.

For the majority of the City's funds, their actual expenditures are currently at or below 100% of their budgeted expenditures. The General Fund is at 91.6% and the Debt Service Fund is at 99.1%; however, the Road Use Tax Fund is at 102.3% primarily due to vehicle chargebacks. The same is true for most of the City's enterprise funds; however, the Airport fund finished at 111.3% primarily due to non-contracted improvements and minor equipment purchases. Additionally, the Health Insurance Fund is at 111.6% of budgeted expenditures due to several large claims during the year.

Some of the other funds have actual expenditures that well are below the 100% benchmark. Those funds include the HOME Fund (78.0%), the CDBG Fund (69.1%), and the Other Shared Revenues Fund (39.1%). Also, well below budget are the Governmental Projects Fund (47.5%), and the Enterprise Projects Fund (36.8%). All of these funds contain a great deal of grant and project activity which does not always occur evenly throughout the fiscal year. Unexpended appropriations will be carried forward into the next fiscal year and amended into the fiscal year 2020 budget.

The combined total actual expenditures for all budgetary funds through June are \$179,796,315 or 74.6% of budget. When the capital project funds and the HOME, CDBG, and Other Shared Revenues funds are removed from the calculation, the actual percentage of expenditures versus budget increases to 91.8%. Overall, the City's expenditures are expected to finish at or below budget and in compliance with State law.

Conclusion

Generally, there are no major concerns to report with the City's fund balances at year-end; most of the City's fund balances finished the year near expectations or had explainable variances. Four funds, the Community Development Block Grant (CDBG), HOME, Other Shared Revenue and SSMID funds, are presented (on page 3) with negative fund balances at -\$58,211, -\$8,342, -\$11,623 and -\$4,118, respectively. These negative fund balances should be reversed following the next receipt of CDBG funds and FEMA funds for Hazard Mitigation. The SSMID fund negative balance will reverse once accrual entries have been made. This year-end report is preliminary and accruals for revenues and expenditure are still outstanding. The City's final financial performance will be available for the start of the fiscal year 2021 budget process in October. Additional information is available from the Finance Department upon request.

City of Iowa City
Fund Summary
Fiscal Year 2019 through June 30, 2019

	Beginning Fund Balance	Year-to-Date Revenues	Transfers In	Year-to-Date Expenditures	Transfers Out	Ending Fund Balance	Restricted, Committed, Assigned	Unassigned Fund Balance
<u>Budgetary Funds</u>								
General Fund								
10** General Fund	\$ 36,401,765	\$ 55,598,361	\$ 14,070,366	\$ 55,389,965	\$ 11,961,397	\$ 38,719,131	\$ 8,997,721	\$ 29,721,410
Special Revenue Funds								
2100 Community Dev Block Grant	(25,935)	700,724	2,700	628,016	107,684	(58,211)	-	(58,211)
2110 HOME	191,819	705,761	-	799,452	106,470	(8,342)	-	(8,342)
2200 Road Use Tax Fund	3,893,384	8,955,769	451,026	6,678,035	3,283,213	3,338,931	-	3,338,931
2300 Other Shared Revenue	3,968	3,279	-	18,870	-	(11,623)	-	(11,623)
2350 Metro Planning Org of J.C.	262,063	319,278	333,028	618,626	-	295,743	-	295,743
2400 Employee Benefits	2,847,078	12,802,124	-	806,781	10,931,231	3,911,190	-	3,911,190
2500 Affordable Housing Fund	1,208,851	422,309	1,000,000	995,422	-	1,635,738	-	1,635,738
2510 Peninsula Apartments	166,019	70,805	-	55,633	-	181,192	-	181,192
26** Tax Increment Financing	1,525,592	2,582,885	175,780	377,472	2,903,769	1,003,017	945,388	57,629
2820 SSMID-Downtown District	-	393,612	-	397,730	-	(4,118)	-	(4,118)
Debt Service Fund								
5*** Debt Service	8,135,315	12,768,447	1,958,773	13,678,214	-	9,184,319	2,230,153	6,954,166
Enterprise Funds								
710* Parking	12,222,373	6,490,304	1,021,221	6,505,764	1,705,581	11,522,552	3,790,663	7,731,889
715* Mass Transit	6,159,101	4,843,853	6,563,749	7,415,953	3,235,099	6,915,651	3,777,476	3,138,175
720* Wastewater	20,759,108	12,614,948	4,207,127	12,616,015	4,991,683	19,973,485	6,245,068	13,728,418
730* Water	11,938,239	9,530,987	1,827,668	8,319,678	2,967,542	12,009,674	3,634,174	8,375,500
7400 Refuse Collection	1,281,369	3,491,493	5,499	3,440,787	-	1,337,575	-	1,337,575
750* Landfill	26,940,545	6,990,254	1,737,246	6,064,100	4,822,894	24,781,052	22,387,426	2,393,626
7600 Airport	216,770	367,258	100,000	397,817	43,264	242,946	100,000	142,946
7700 Storm Water	795,950	1,497,221	1,036	451,277	1,009,000	833,930	-	833,930
79** Housing Authority	7,017,559	10,293,528	106,470	10,002,676	47,949	7,366,931	3,268,537	4,098,394
Capital Project Funds								
Governmental Projects	41,854,944	14,137,644	12,693,808	38,582,511	-	30,103,885	-	30,103,885
Enterprise Projects	9,623,259	1,514,631	3,539,218	5,555,520	1,275,000	7,846,588	-	7,846,588
Total Budgetary Funds	\$ 193,419,135	\$ 167,095,475	\$ 49,794,715	\$ 179,796,315	\$ 49,391,774	\$ 181,121,236	\$ 55,376,606	\$ 125,744,630
<u>Non-Budgetary Funds</u>								
Internal Service Funds								
810* Equipment	\$ 13,604,405	\$ 7,300,114	\$ (258,485)	\$ 5,051,384	\$ (135,285)	\$ 15,729,935	\$ 13,803,862	\$ 1,926,073
8200 Risk Management	3,563,234	1,671,941	-	1,351,299	-	3,883,876	-	3,883,876
830* Information Technology	2,799,530	2,444,853	(504,734)	2,071,747	(324,993)	2,992,895	708,924	2,283,971
8400 Central Services	725,692	252,275	-	176,149	100,000	701,819	-	701,819
8500 Health Insurance Reserves	11,374,744	8,887,214	-	9,351,135	-	10,910,823	7,589,740	3,321,083
8600 Dental Insurance Reserves	190,915	411,909	-	344,357	-	258,467	-	258,467
Total Non-Budgetary Funds	\$ 32,258,521	\$ 20,968,305	\$ (763,219)	\$ 18,346,071	\$ (360,278)	\$ 34,477,814	\$ 22,102,526	\$ 12,375,288
Total All Funds	\$ 225,677,656	\$ 188,063,780	\$ 49,031,496	\$ 198,142,386	\$ 49,031,496	\$ 215,599,050	\$ 77,479,132	\$ 138,119,918

City of Iowa City
Revenues by Fund
Fiscal Year 2019 through June 30, 2019

	2018 Actual	2019 Budget	2019 Revised	2019 Actual	Variance	Percent
<u>Budgetary Fund Revenues</u>						
General Fund						
10** General Fund	\$ 51,880,377	\$ 53,148,922	\$ 55,383,255	\$ 55,598,361	\$ 215,106	100.4%
Special Revenue Funds						
2100 Community Dev Block Grant	658,178	906,507	1,218,413	700,724	(517,689)	57.5%
2110 HOME	666,926	534,166	1,012,382	705,761	(306,621)	69.7%
2200 Road Use Tax Fund	8,539,943	8,744,810	8,744,810	8,955,769	210,959	102.4%
2300 Other Shared Revenue	270,089	-	48,260	3,279	(44,981)	6.8%
2350 Metro Planning Org of Johnson Co	320,459	365,748	365,748	319,278	(46,470)	87.3%
2400 Employee Benefits	11,668,231	12,908,880	12,908,880	12,802,124	(106,756)	99.2%
2500 Affordable Housing Fund	415,749	-	404,360	422,309	17,949	104.4%
2510 Peninsula Apartments	73,278	77,510	77,510	70,805	(6,705)	91.4%
26** Tax Increment Financing	2,473,728	2,631,772	2,631,772	2,582,885	(48,887)	98.1%
2820 SSMID-Downtown District	354,385	400,124	400,124	393,612	(6,512)	98.4%
Debt Service Fund						
5*** Debt Service	13,288,394	12,611,282	12,611,282	12,768,447	157,165	101.2%
Enterprise Funds						
710* Parking	8,486,558	6,003,966	6,045,966	6,490,304	444,338	107.3%
715* Mass Transit	8,276,309	4,524,070	4,524,070	4,843,853	319,783	107.1%
720* Wastewater	13,115,285	12,636,588	12,636,588	12,614,948	(21,640)	99.8%
730* Water	9,827,060	9,856,522	9,856,522	9,530,987	(325,535)	96.7%
7400 Refuse Collection	3,521,446	3,490,210	3,490,210	3,491,493	1,283	100.0%
750* Landfill	7,028,785	6,929,796	7,019,796	6,990,254	(29,542)	99.6%
7600 Airport	385,582	361,500	361,500	367,258	5,758	101.6%
7700 Storm Water	1,589,311	1,529,350	1,529,350	1,497,221	(32,129)	97.9%
79** Housing Authority	9,620,510	8,921,473	9,511,135	10,293,528	782,393	108.2%
Capital Project Funds						
Governmental Projects	12,981,814	14,023,000	26,801,555	14,137,644	(12,663,911)	52.7%
Enterprise Projects	1,919,909	3,056,708	3,620,817	1,514,631	(2,106,186)	41.8%
Total Budgetary Revenues	\$ 167,362,305	\$ 163,662,904	\$ 181,204,305	\$ 167,095,475	\$ (14,108,830)	92.2%
<u>Non-Budgetary Fund Revenues</u>						
Internal Service Funds						
810* Equipment	\$ 6,910,467	\$ 6,559,773	\$ 6,619,773	\$ 7,300,114	\$ 680,341	110.3%
8200 Risk Management	1,707,274	1,596,490	1,596,490	1,671,941	75,451	104.7%
830* Information Technology	2,294,690	2,348,876	2,348,876	2,444,853	95,977	104.1%
8400 Central Services	228,890	213,912	213,912	252,275	38,363	117.9%
8500 Health Insurance Reserves	8,401,738	8,700,966	8,700,966	8,887,214	186,248	102.1%
8600 Dental Insurance Reserves	407,695	424,330	424,330	411,909	(12,421)	97.1%
Total Non-Budgetary Revenues	\$ 19,950,754	\$ 19,844,347	\$ 19,904,347	\$ 20,968,305	\$ 1,063,958	105.3%
Total Revenues - All Funds	\$ 187,313,059	\$ 183,507,251	\$ 201,108,652	\$ 188,063,780	\$ (13,044,872)	93.5%

City of Iowa City
Revenues by Type
Fiscal Year 2019 through June 30, 2019

	2018 Actual	2019 Budget	2019 Revised	2019 Actual	Variance	Percent
<u>Budgetary Fund Revenues</u>						
Property Taxes	\$ 56,525,799	\$ 59,173,825	\$ 59,173,825	\$ 58,901,749	\$ (272,076)	99.5%
Other City Taxes:						
TIF Revenues	2,459,216	2,621,772	2,621,772	2,549,074	(72,698)	97.2%
Gas/Electric Excise Taxes	684,299	676,411	676,411	667,713	(8,698)	98.7%
Mobile Home Taxes	61,182	65,150	65,150	56,442	(8,708)	86.6%
Hotel/Motel Taxes	1,045,696	1,251,720	1,251,720	942,515	(309,205)	75.3%
Utility Franchise Tax	976,060	939,400	939,400	964,690	25,290	102.7%
Subtotal	5,226,452	5,554,453	5,554,453	5,180,433	(374,020)	93.3%
Licenses, Permits, & Fees:						
General Use Permits	71,654	100,920	100,920	86,756	(14,165)	86.0%
Food & Liquor Licenses	110,377	111,440	111,440	126,709	15,269	113.7%
Professional License	7,605	12,020	12,020	6,150	(5,870)	51.2%
Franchise Fees	662,448	512,750	512,750	441,076	(71,674)	86.0%
Construction Permits & Insp Fees	1,850,539	1,777,650	1,777,650	2,141,423	363,773	120.5%
Misc Lic & Permits	40,881	38,680	38,680	58,608	19,928	151.5%
Subtotal	2,743,504	2,553,460	2,553,460	2,860,722	307,262	112.0%
Intergovernmental:						
Fed Intergovernment Revenue	13,152,242	11,664,896	15,373,782	13,180,178	(2,193,604)	85.7%
Property Tax Credits	1,554,683	1,727,320	1,727,320	1,559,040	(168,280)	90.3%
Road Use Tax	8,426,502	8,672,280	8,672,280	8,820,138	147,858	101.7%
State 28E Agreements	2,003,939	1,724,430	1,774,430	2,060,750	286,320	116.1%
Operating Grants	73,825	82,690	82,690	69,584	(13,106)	84.2%
Disaster Assistance	110,085	-	-	-	-	0.0%
Other State Grants	5,483,837	3,094,020	9,131,736	2,179,249	(6,952,487)	23.9%
Local 28E Agreements	1,151,557	5,182,453	5,182,453	1,266,621	(3,915,832)	24.4%
Subtotal	31,956,672	32,148,089	41,944,691	29,135,560	(12,809,131)	69.5%
Charges For Fees And Services:						
Building & Development	908,376	411,120	888,930	1,217,279	328,349	136.9%
Police Services	127,496	56,530	126,530	143,643	17,113	113.5%
Animal Care Services	10,775	11,540	11,540	14,922	3,382	129.3%
Fire Services	7,632	10,370	10,370	9,060	(1,310)	87.4%
Transit Fees	1,226,643	1,261,820	1,261,820	1,220,379	(41,441)	96.7%
Culture & Recreation	774,778	790,848	790,848	767,966	(22,882)	97.1%
Misc Charges For Services	69,449	79,217	79,217	69,454	(9,763)	87.7%
Water Charges	9,475,186	9,743,172	9,743,172	9,112,342	(630,830)	93.5%
Wastewater Charges	12,621,036	12,276,650	12,276,650	12,026,097	(250,553)	98.0%
Refuse Charges	4,010,218	3,909,630	3,909,630	3,827,862	(81,768)	97.9%
Landfill Charges	5,933,293	6,168,980	6,168,980	5,775,786	(393,194)	93.6%
Storm Water Charges	1,551,384	1,522,290	1,522,290	1,470,213	(52,077)	96.6%
Parking Charges	6,331,040	6,477,470	6,477,470	7,138,739	661,269	110.2%
Subtotal	43,047,304	42,719,637	43,267,447	42,793,742	(473,705)	98.9%
Miscellaneous:						
Code Enforcement	232,315	222,633	222,633	278,070	55,437	124.9%
Parking Fines	475,356	578,720	578,720	602,260	23,540	104.1%
Library Fines & Fees	143,285	154,420	154,420	135,183	(19,237)	87.5%
Contributions & Donations	890,423	369,620	768,950	396,459	(372,491)	51.6%
Printed Materials	42,374	41,900	41,900	51,279	9,379	122.4%
Animal Adoption	12,955	12,020	12,020	45,839	33,819	381.4%
Misc Merchandise	55,901	54,770	54,770	57,232	2,462	104.5%
Intra-City Charges	3,962,198	4,277,635	4,277,635	4,428,621	150,986	103.5%
Other Misc Revenue	908,993	933,261	1,168,897	838,620	(330,277)	71.7%
Special Assessments	808	1,090	1,090	94	(996)	8.6%
Subtotal	\$ 6,724,608	\$ 6,646,069	\$ 7,281,035	\$ 6,833,657	\$ (447,378)	93.9%

City of Iowa City
Revenues by Type
Fiscal Year 2019 through June 30, 2019

	2018 Actual	2019 Budget	2019 Revised	2019 Actual	Variance	Percent
Use Of Money And Property:						
Interest Revenues	\$ 2,879,005	\$ 1,071,871	\$ 1,373,872	\$ 4,198,581	\$ 2,824,709	305.6%
Rents	1,385,468	1,367,800	1,367,800	1,305,363	(62,437)	95.4%
Royalties & Commissions	108,843	136,080	136,080	106,717	(29,363)	78.4%
Subtotal	4,373,315	2,575,751	2,877,752	5,610,661	2,732,909	195.0%
Other Financial Sources:						
Debt Sales	12,174,462	10,623,000	14,162,000	12,565,848	(1,596,152)	88.7%
Sale Of Assets	3,633,506	703,393	2,920,018	1,586,827	(1,333,191)	54.3%
Insurance Recoveries	-	-	316,898	279,874	(37,024)	0.0%
Loans	956,682	965,226	1,152,726	1,346,402	193,676	116.8%
Subtotal	16,764,651	12,291,619	18,551,642	15,778,950	(2,772,692)	85.1%
Total Budgetary Revenues	\$ 167,362,305	\$ 163,662,903	\$ 181,204,305	\$ 167,095,475	(14,108,830)	92.2%
<u>Non-Budgetary Fund Revenues</u>						
Internal Service Funds	\$ 19,950,754	\$ 19,844,347	\$ 19,904,347	\$ 20,968,305	\$ 1,063,958	105.3%
Total Non-Budgetary Revenues	\$ 19,950,754	\$ 19,844,347	\$ 19,904,347	\$ 20,968,305	\$ 1,063,958	105.3%
Total Revenues - All Funds	\$ 187,313,059	\$ 183,507,250	\$ 201,108,652	\$ 188,063,780	\$ (13,044,872)	93.5%

City of Iowa City
Expenditures by Fund
Fiscal Year 2019 through June 30, 2019

	2018 Actual	2019 Budget	2019 Revised	2019 Actual	Variance	Percent
<u>Budgetary Fund Expenditures</u>						
General Fund						
10** General Fund	\$ 52,714,597	\$ 58,159,421	\$ 60,448,795	\$ 55,389,965	\$ 5,058,830	91.6%
Special Revenue Funds						
2100 Community Dev Block Grant	592,163	596,507	908,413	628,016	280,397	69.1%
2110 HOME	558,825	546,166	1,024,382	799,452	224,930	78.0%
2200 Road Use Tax Fund	6,059,424	6,165,809	6,526,485	6,678,035	(151,550)	102.3%
2300 Other Shared Revenue	333,421	-	48,260	18,870	29,390	39.1%
2350 Metro Planning Org of Johnson Co.	591,338	708,554	708,554	618,626	89,928	87.3%
2400 Employee Benefits	967,457	1,283,417	1,283,417	806,781	476,636	62.9%
2500 Affordable Housing Fund	325,000	750,000	1,000,000	995,422	4,578	99.5%
2510 Peninsula Apartments	50,641	59,878	61,118	55,633	5,485	91.0%
26** Tax Increment Financing	392,130	505,193	620,193	377,472	242,721	60.9%
2820 SSMID-Downtown District	354,385	400,124	400,124	397,730	2,394	99.4%
Debt Service Fund						
5*** Debt Service	13,469,600	13,722,450	13,806,387	13,678,214	128,173	99.1%
Enterprise Funds						
720* Wastewater	15,738,755	13,284,732	13,284,732	12,616,015	668,717	95.0%
730* Water	14,382,141	8,388,774	8,440,774	8,319,678	121,096	98.6%
7400 Refuse Collection	3,106,776	3,433,507	3,498,007	3,440,787	57,220	98.4%
750* Landfill	4,940,648	5,035,196	6,078,392	6,064,100	14,292	99.8%
7600 Airport	468,122	357,309	357,309	397,817	(40,508)	111.3%
7700 Storm Water	497,954	537,865	537,865	451,277	86,588	83.9%
79** Housing Authority	9,342,128	10,952,156	11,429,619	10,002,676	1,426,943	87.5%
Capital Project Funds						
Governmental Projects	32,499,396	23,580,970	81,247,520	38,582,511	42,665,009	47.5%
Enterprise Projects	9,353,681	5,040,308	15,088,368	5,555,520	9,532,848	36.8%
Total Budgetary Expenditures	\$ 185,175,387	\$ 167,570,307	\$ 241,145,254	\$ 179,796,315	\$ 61,348,939	74.6%
<u>Non-Budgetary Funds Expenditures</u>						
Internal Service Funds						
810* Equipment	\$ 5,041,436	\$ 4,468,094	\$ 6,263,801	\$ 5,051,384	\$ 1,212,417	80.6%
8200 Risk Management	1,947,564	1,440,328	1,440,328	1,351,299	89,029	93.8%
830* Information Technology	2,034,623	2,160,935	2,320,754	2,071,747	249,007	89.3%
8400 Central Services	188,468	193,387	193,387	176,149	17,238	91.1%
8500 Health Insurance Reserves	7,848,190	8,381,923	8,381,923	9,351,135	(969,212)	111.6%
8600 Dental Insurance Reserves	364,128	409,442	409,442	344,357	65,085	84.1%
Total Non-Budgetary Expenditures	\$ 17,424,410	\$ 17,054,109	\$ 19,009,635	\$ 18,346,071	\$ 663,564	96.5%
Total Expenditures - All Funds	\$ 202,599,797	\$ 184,624,416	\$ 260,154,889	\$ 198,142,386	\$ 62,012,503	76.2%

City of Iowa City
Expenditures by Fund by Department
Fiscal Year 2019 through June 30, 2019

	2018 Actual	2019 Budget	2019 Revised	2019 Actual	Variance	Percent
<u>Budgetary Funds Expenditures</u>						
General Fund						
10** General Fund						
City Council	\$ 109,461	\$ 120,391	\$ 120,391	\$ 110,580	\$ 9,811	91.9%
City Clerk	491,517	533,577	570,242	540,893	29,349	94.9%
City Attorney	765,417	780,796	780,796	751,266	29,530	96.2%
City Manager	3,056,803	4,248,266	4,398,266	3,865,351	532,915	87.9%
Finance	3,805,542	4,345,045	4,745,145	3,949,174	795,971	83.2%
Police	13,809,546	14,419,896	14,906,648	14,073,224	833,424	94.4%
Fire	8,030,716	8,262,751	8,353,847	8,291,495	62,352	99.3%
Parks & Recreation	7,993,287	8,826,119	8,891,119	8,188,661	702,458	92.1%
Library	6,400,495	6,671,933	6,677,933	6,403,794	274,139	95.9%
Senior Center	888,544	974,355	986,855	865,825	121,030	87.7%
Neighborhood & Development Services	4,965,448	5,824,548	6,865,809	5,618,506	1,247,303	81.8%
Public Works	1,909,621	2,554,182	2,554,182	2,105,423	448,759	82.4%
Transportation & Resource Management	488,203	597,562	597,562	625,773	(28,211)	104.7%
Total General Fund	52,714,597	58,159,421	60,448,795	55,389,965	5,058,830	91.6%
Special Revenue Funds						
2100 Community Dev Block Grant						
Neighborhood & Development Services	592,163	596,507	908,413	628,016	280,397	69.1%
2110 HOME						
Neighborhood & Development Services	558,825	546,166	1,024,382	799,452	224,930	78.0%
2200 Road Use Tax Fund						
Public Works	6,059,424	6,165,809	6,526,485	6,678,035	(151,550)	102.3%
2300 Other Shared Revenue						
Neighborhood & Development Services	333,421	-	48,260	18,870	29,390	39.1%
2350 Metro Planning Org of Johnson Co						
Neighborhood & Development Services	591,338	708,554	708,554	618,626	89,928	87.3%
2400 Employee Benefits						
Finance	967,457	1,283,417	1,283,417	806,781	476,636	62.9%
2500 Affordable Housing Fund						
Neighborhood & Development Services	325,000	750,000	1,000,000	995,422	4,578	99.5%
2510 Peninsula Apartments						
Neighborhood & Development Services	50,641	59,878	61,118	55,633	5,485	91.0%
26** Tax Increment Financing						
Finance	392,130	505,193	620,193	377,472	242,721	60.9%
2820 SSMID-Downtown District						
Finance	354,385	400,124	400,124	397,730	2,394	99.4%
Total Special Revenue Funds	10,224,785	11,015,648	12,580,946	11,376,037	1,204,909	90.4%
Debt Service Fund						
5*** Debt Service						
Finance	13,469,600	13,722,450	13,806,387	13,678,214	128,173	99.1%
Total Debt Service Fund	13,469,600	13,722,450	13,806,387	13,678,214	128,173	99.1%

City of Iowa City
Expenditures by Fund by Department
Fiscal Year 2019 through June 30, 2019

	2018 Actual	2019 Budget	2019 Revised	2019 Actual	Variance	Percent
Enterprise Funds						
710* Parking						
Transportation & Resource Management	\$ 6,516,098	\$ 6,612,092	\$ 6,801,661	\$ 6,505,764	\$ 295,897	95.6%
715* Mass Transit						
Transportation & Resource Management	11,920,706	7,449,879	7,544,879	7,415,953	128,926	98.3%
720* Wastewater						
Public Works	15,738,755	13,284,732	13,284,732	12,616,015	668,717	95.0%
730* Water						
Public Works	14,382,141	8,388,774	8,440,774	8,319,678	121,096	98.6%
7400 Refuse Collection						
Transportation & Resource Management	3,106,776	3,433,507	3,498,007	3,440,787	57,220	98.4%
750* Landfill						
Transportation & Resource Management	4,940,648	5,035,196	6,078,392	6,064,100	14,292	99.8%
7600 Airport						
Airport Operations	468,122	357,309	357,309	397,817	(40,508)	111.3%
7700 Storm Water						
Public Works	497,954	537,865	537,865	451,277	86,588	83.9%
79** Housing Authority						
Neighborhood & Development Services	9,342,128	10,952,156	11,429,619	10,002,676	1,426,943	87.5%
Total Enterprise Funds	66,913,328	56,051,510	57,973,238	55,214,068	2,759,170	95.2%
Capital Project Funds						
Governmental Projects	32,499,396	23,580,970	81,247,520	38,582,511	42,665,009	47.5%
Enterprise Projects	9,353,681	5,040,308	15,088,368	5,555,520	9,532,848	36.8%
Total Capital Project Funds	41,853,076	28,621,278	96,335,888	44,138,031	52,197,857	45.8%
Total Budgetary Expenditures	\$ 185,175,387	\$ 167,570,307	\$ 241,145,254	\$ 179,796,315	\$ 61,348,939	74.6%
Non-Budgetary Funds Expenditures						
Internal Service Funds						
810* Equipment						
Public Works	\$ 5,041,436	\$ 4,468,094	\$ 6,263,801	\$ 5,051,384	\$ 1,212,417	80.6%
8200 Risk Management						
Finance	1,947,564	1,440,328	1,440,328	1,351,299	89,029	93.8%
830* Information Technology						
Finance	2,034,623	2,160,935	2,320,754	2,071,747	249,007	89.3%
8400 Central Services						
Finance	188,468	193,387	193,387	176,149	17,238	91.1%
8500 Health Insurance Reserves						
Finance	7,848,190	8,381,923	8,381,923	9,351,135	(969,212)	111.6%
8600 Dental Insurance Reserves						
Finance	364,128	409,442	409,442	344,357	65,085	84.1%
Total Internal Service Funds	17,424,410	17,054,109	19,009,635	18,346,071	663,564	96.5%
Total Non-Budgetary Expenditures	\$ 17,424,410	\$ 17,054,109	\$ 19,009,635	\$ 18,346,071	\$ 663,564	96.5%
Total Expenditures - All Funds	\$ 202,599,797	\$ 184,624,416	\$ 260,154,889	\$ 198,142,386	\$ 62,012,503	76.2%