

Date: April 19, 2017

To: City Manager, City Council

From: Dennis Bockenstedt, Finance Director

Re: Quarterly Financial Summary for Period Ending March 31, 2017

Introduction

Attached to this memorandum are the City's quarterly financial reports as of March 31, 2017. The quarterly financial report includes combined summaries of all fund balances, revenues, and expenditures for Fiscal Year 2017 through the end of the third quarter, which is 75% of the way through the fiscal year. The March quarterly report also incorporates the budget amendments that were approved during the Fiscal Year 2018 budget process. Some of the highlights of the City's financial activity are discussed below.

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 75% of budget since we have completed three-fourths of the fiscal year; however, due to accruals and timing differences, many of these percentages may be above or below 75%.

On page 5, in the report, *Revenues by* Type, there are a few revenue items worth noting. Under Licenses, Permits, & Fees, construction permits and inspection fee revenue is already at 146.6% of budget and under Charges for Fees & Services, Building & Development fees are at 136.3% of budget. These revenue totals include construction from last summer and fall, and they are a good indicator of the amount of construction activity underway. On the other hand, property tax revenue is at 57% of budget and reflects the timing of the property tax receipts. The second half property taxes are due in April and should increase this percentage substantially. Also, on page 6, under Other Financing Sources, Debt Sales revenue is at 54.9% of budget. We are currently preparing to sell the 2017 general obligation bonds and the 2017 sewer and water revenue bonds which will bring this revenue source up to 100% of budget.

On page 4, in the report, *Revenues by Fund*, there are also a few revenue items worth noting. One such fund is the Mass Transit Fund; Mass Transit Fund revenues are only at 28.5% of budget due to the timing of the receipt of the Federal subsidy. By the end of the fiscal year, roughly \$1.4 million is expected to be received from the Federal government which will raise the actual versus budget percentage considerably. In addition, CDBG Fund and Home Fund revenues are at 37.1% and 20.9%, respectively. These funds' revenues are below budget primarily due to the timing of the grant activity. These percentages could change quickly depending on when the Federal funds are received.

As of March 31, the combined total actual revenue for all budgetary funds is \$112,916,466 or 61.9% of budget. Overall, the City's revenues are not substantially different than projected, and 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 2017 through March is similar to the analysis for the City's revenues. We generally expect the actual expenditure levels to be around 75% of budget at this time of year.

Some funds have expenditure activity through the third quarter that differs significantly from the 75% mark. The following funds have a significant expenditure variance above or below 75%:

- HOME Fund expenditures are at 16.0% due to the timing of the payout of loans and grants to applicants.
- Debt Service Fund expenditures are at 24.8%, because the general obligation bond principal payments are not due until June 1.
- Governmental Projects expenditures are at 28.8% and Enterprise Projects expenditures are at 17.6% because many of the capital projects are scheduled for construction this spring.

Overall, the combined total actual expenditures for all budgetary funds through March are \$124,682,121 or 51.5% of budget. The City's expenditures through the third quarter have a few major anomalies; however, these can be readily explained.

Conclusion

Generally, there are no major concerns to report with the City's fund balances at the end of March. One fund, the Community Development Block Grant (CDBG) Fund, is presented (on page 3) with negative fund balance at -\$67,767. This negative fund balance should be reversed following the next receipt of CDBG funds. The other fund balances appear to be near expectations. Additional information is available from the Finance Department upon request.

City of Iowa City Fund Summary Fiscal Year 2017 through March 31, 2017

Checkpols Openant		Beginning Fund Balance	Year-to-Date Revenues	Transfers In	 ear-to-Date openditures	Transfers Out	Ending Fund Balance	Restricted, Committed, Assigned	Unassigned Fund Balance
10** General Fund § 48,136,664 § 31,703,293 § 6,066,180 § 37,466,630 \$ 13,279,010 § 3 14,562,201 § 2,150,279,44 Special Revenue Funds 2100 Community Dev Block Grait 44,67,74 - 41,574 - 41,574 2200 Read Use Tax Fund 5,767,142 6,233,529 - 1,058,867 81,0051 (67,767) - 41,574 2200 Read Use Tax Fund 5,767,142 6,233,520 - 1,058,867 81,002,449 6,334,5409 - 6,334,5409 2300 Other Shared Revenue 15,767,142 26,033,275 1,980,2440 7,089,223 470,111 - 470,111 2800 Affordable Housing Funding 10,700,000 2,044 - 15,16,144 236,694 1,278,650 2801 Solvice Fund 12,786,571 - 15,898 - 1,1108,004 1,385,585 9,723,019 Permanent Funds 0,042,693 4,074,457 - 2,235,027 896,273 11,108,004 1,385,585 9,723,019 Permanent Funds 0,074,2693 4	Budgetary Funds							9	
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Total Robits Control Transmit Table Formula Transmit Table Formula <thtable formula<="" th=""> Table Formula</thtable>	730* Water	16,240,827	6,498,681	1,455,652	10,560,727	1,673,779	11,960,655	3,570,364	8,390,292
Total Budgetary Funds 17,749,371 4,422,764 - \$ 61,633 \$ - \$ 5,314 \$ \$ \$ 5,314 \$ \$ \$ 5,314 \$ \$ \$ 5,314 \$ 11,70,823 11,719,823 11,211,232 - 551,103 905,005 925,946 - 925,946 - 925,946 - 925,946 - 925,946 - 925,946 - 925,946 - 925,946 - 925,946 - 925,946 - 925,946 - 925,946 - 925,946 - 925,946 - 925,946 - 92,962,968 3,080,190 2,962,968 3,080,190 2,962,968 3,080,190 2,962,968 3,080,190 2,962,968 3,080,190 2,962,968 3,0640,318 - 3,0640,318 - 3,0640,318 - 3,0640,318 - 3,0640,318 - 3,0640,318 13,254,544 - 3,0640,318 13,254,544 - 3,0640,318 13,254,544 - 3,0640,318 13,254,544 - 3,0640,318 13,254,544 -	7400 Refuse Collection	1,245,110	2,124,095	-	2,265,967	-	1,103,239	-	1,103,239
Troto Starm water 1,170,823 1,211,232 - 551,103 905,005 925,946 - 925,946 79** Housing Authority 6,350,911 6,680,870 - 6,954,057 34,565 6,043,158 3,080,190 2,962,968 Capital Project Funds Governmental Projects 21,966,585 17,046,739 14,829,350 22,828,682 373,675 30,640,318 - 30,640,318 Total Budgetary Funds \$ 192,969,216 \$ 112,916,466 \$32,518,886 \$ 124,682,121 \$32,018,886 \$ 181,703,561 \$ 62,367,649 \$ 119,335,912 Non-Budgetary Funds Internal Service Projects \$ 66,776 \$ 170 \$ - \$ 61,633 \$ - \$ 5,314 \$ - \$ 5,314 Requirement 11,749,371 4,422,764 - \$ 3,111,658 - \$ 13,060,478 11,233,150 1,827,328 8200 Risk Management 3,414,156 1,604,964 - 958,514 - 4,060,606 - 4,060,606 830* Information Technology 2,516,722 1,802,192 - 1,135,431 500,000 2,683,482 627,629 2,058,584 8400 Central Ser	750* Landfill	24,926,190	5,010,706	685,492	3,605,584	514,144	26,502,660	24,125,836	2,376,824
Type: Housing Authority 6,350,911 6,680,870 - 6,954,057 34,565 6,043,158 3,080,190 2,962,968 Capital Project Funds Governmental Projects 21,966,585 17,046,739 14,829,350 22,828,682 373,675 30,640,318 - 30,640,318 Total Budgetary Funds \$ 192,969,216 \$ 112,916,466 \$32,518,886 \$ 124,682,121 \$32,018,866 \$ 181,703,561 \$ 62,367,649 \$ 119,335,912 Non-Budgetary Funds \$ 192,969,216 \$ 112,916,466 \$32,518,886 \$ 124,682,121 \$32,018,866 \$ 181,703,561 \$ 62,367,649 \$ 119,335,912 Non-Budgetary Funds \$ 192,969,216 \$ 112,916,466 \$32,518,886 \$ 124,682,121 \$ 32,018,866 \$ 181,703,561 \$ 62,367,649 \$ 119,335,912 Non-Budgetary Funds \$ 11,749,371 4,422,764 - \$ 61,633 - \$ 5,314 \$ - \$ 5,314 Store Funds 11,749,371 4,422,764 - \$ 0,111,658 - 13,060,478 11,233,150 1,827,328 810* Equipment 11,749,371 4,422,764 - 9,1135,431 500,000 2,683,442	7600 Airport	572,874	241,442	84,907	539,599	65,060	294,565	100,000	194,565
Capital Project Funds Governmental Projects 21,966,585 17,046,739 14,829,350 22,828,682 373,675 30,640,318 - 30,640,318 Total Budgetary Funds \$192,969,216 \$112,916,466 \$32,518,886 \$124,682,121 \$32,018,886 \$181,703,561 \$62,367,649 \$119,335,912 Non-Budgetary Funds \$192,969,216 \$112,916,466 \$32,518,886 \$124,682,121 \$32,018,886 \$181,703,561 \$62,367,649 \$119,335,912 Non-Budgetary Funds \$192,969,216 \$112,916,466 \$32,518,886 \$124,682,121 \$32,018,886 \$181,703,561 \$62,367,649 \$119,335,912 Non-Budgetary Funds \$192,969,216 \$170 \$ \$\$516,732 \$32,018,886 \$181,703,561 \$62,367,649 \$119,335,912 Non-Budgetary Funds \$192,969,216 \$170 \$ \$\$5314 \$ \$ \$62,367,649 \$11,333,501 \$18,27,328 Balon Equipment \$11,749,371 \$4,422,764 \$31,11,658 \$ \$13,060,478 \$11,233,150 \$1,827,328 8200 Risk Management \$3,414,156 \$1,604,964 \$958,514 \$ 4,060,0606 \$27,629 2	7700 Storm water	1,170,823	1,211,232	-	551,103	905,005	925,946	-	925,946
Governmental Projects 21,966,585 17,046,739 14,829,350 22,828,682 373,675 30,640,318 - 30,640,318 Interprise Projects 10,232,849 3,799,238 1,735,717 2,513,261 - 13,254,544 - 13,254,544 Total Budgetary Funds \$192,969,216 \$ 112,916,466 \$32,518,886 \$ 124,682,121 \$32,018,886 \$ 181,703,561 \$ 62,367,649 \$ 119,335,912 Non-Budgetary Funds Internal Service Projects \$ 66,776 \$ 170 \$ - \$ 61,633 \$ - \$ 5,314 \$ 62,367,649 \$ 119,335,912 Non-Budgetary Funds Internal Service Projects \$ 66,776 \$ 170 \$ - \$ 61,633 \$ - \$ 5,314 \$ 62,367,649 \$ 119,335,912 Non-Budgetary Funds Internal Service Projects \$ 66,776 \$ 170 \$ - \$ 61,633 \$ - \$ 5,314 \$ 5 - \$ 5,314 Batternal Service Funds Internal Service Funds I1,749,371 4,422,764 - 3,111,658 - I3,060,478 11,233,150 1,827,328 8200 Risk Management 3,414,156 1,604,964 - 958,51	79** Housing Authority	6,350,911	6,680,870	-	6,954,057	34,565	6,043,158	3,080,190	2,962,968
Governmental Projects 21,966,585 17,046,739 14,829,350 22,828,682 373,675 30,640,318 - 30,640,318 Interprise Projects 10,232,849 3,799,238 1,735,717 2,513,261 - 13,254,544 - 13,254,544 Total Budgetary Funds \$192,969,216 \$112,916,466 \$32,518,886 \$124,682,121 \$32,018,886 \$181,703,561 \$62,367,649 \$119,335,912 Non-Budgetary Funds Internal Service Projects \$66,776 \$170 \$- \$61,633 \$- \$5,314 \$ 62,367,649 \$119,335,912 Internal Service Projects \$66,776 \$170 \$- \$61,633 \$- \$5,314 \$ - \$5,314 \$ 5,314 \$ 5,314 \$ - \$5,314 \$ - \$5,314 \$ - \$5,314 \$ - \$5,314 \$ - \$5,314 \$ - \$5,314 \$ - \$5,314 \$ - \$5,314 \$ - \$5,314 \$ - \$5,314 \$ - \$5,314 \$ - \$5,314 </td <td>Capital Project Funds</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Capital Project Funds								
Total Budgetary Funds § 192,969,216 \$ 112,916,466 \$ 32,518,886 \$ 124,682,121 \$ \$ 32,018,886 \$ 181,703,561 \$ 62,367,649 \$ \$ 119,335,912 Non-Budgetary Funds Capital Project Funds Internal Service Projects \$ 66,776 \$ 170 \$ - \$ 61,633 \$ - \$ 5,314 \$ - \$ 5,314 Internal Service Funds 11,749,371 4,422,764 - 3,111,658 - 13,060,478 11,233,150 1,827,328 810* Equipment 11,749,371 4,422,764 - 3,111,658 - 13,060,478 11,233,150 1,827,328 8200 Risk Management 3,414,156 1,604,964 - 958,514 - 4,060,606 - 4,060,606 830* information Technology 2,516,722 1,802,192 - 1,135,431 500,000 2,683,482 627,629 2,055,854 8400 Central Services 667,695 174,514 - 121,200 - 721,009 - 721,009 8500 Health Insurance Reserves 9,902,794 6,077,987 - \$ 10,805,007 \$ 500,000 \$ 31,517,212 \$ 16,143,318 \$ 15,373,894		21,966,585	17,046,739	14,829,350	22,828,682	373,675	30,640,318	-	30,640,318
Non-Budgetary Funds \$ 102,505,210 \$ 112,510,400 \$ 02,510,600 \$ 01,6100 \$ 01,600,6100 \$ 01,6100 \$ 01,6100 \$ 01,600,6100 \$ 01,600,6100 \$ 01,600,6100 \$ 01,600,6100 \$ 01,600,6100 \$ 01,600,6100 \$ 01,600,6100 \$ 01,600,6100 \$ 01,6100,6100 \$ 01,6100,6100 \$ 01,600,6100 \$ 01,600,6100 \$ 01,600,6100 \$ 01,600,6100 \$ 01,6100,6100 \$ 01,6100,6100 \$ 01,600,6100 \$ 01,600,6100 \$ 01,600,6100 \$ 01,6100,6100 \$ 01,6100,6100 \$ 01,6100,6100 \$ 01,6100,6100	Enterprise Projects	10,232,849	3,799,238	1,735,717	2,513,261	-	13,254,544	-	13,254,544
Capital Project Funds Internal Service Projects \$ 66,776 \$ 170 \$ - \$ 61,633 \$ - \$ 5,314 \$ - \$ 5,314 Internal Service Funds 11,749,371 4,422,764 - 3,111,658 - 13,060,478 11,233,150 1,827,328 810* Equipment 3,414,156 1,604,964 - 958,514 - 4,060,606 - 4,060,606 830* Information Technology 2,516,722 1,802,192 - 1,135,431 500,000 2,683,482 627,629 2,055,854 8400 Central Services 667,695 174,514 - 121,200 - 721,009 - 721,009 8500 Health Insurance Reserves 9,902,794 6,077,987 - 5,139,798 - 10,840,983 4,282,539 6,558,444 8600 Dental Insurance Reserves 137,107 285,006 - 276,774 - 145,339 - 145,339 145,373,894 Total Non-Budgetary Funds \$ 28,454,622 \$ 14,367,597 \$ \$ 10,805,007	Total Budgetary Funds	\$192,969,216	\$ 112,916,466	\$32,518,886	\$ 124,682,121	\$32,018,886	\$ 181,703,561	\$ 62,367,649	\$119,335,912
Internal Service Projects 66,776 170 - \$ 61,633 - \$ 5,314 - \$ 5,314 Internal Service Funds 810* Equipment 11,749,371 4,422,764 - 3,111,658 - 13,060,478 11,233,150 1,827,328 8200 Risk Management 3,414,156 1,604,964 - 958,514 - 4,060,606 - 4,060,606 830* Information Technology 2,516,722 1,802,192 - 1,135,431 500,000 2,683,482 627,629 2,055,854 8400 Central Services 667,695 174,514 - 121,200 - 721,009 - 721,009 8500 Health Insurance Reserves 9,902,794 6,077,987 - 5,139,798 - 10,840,983 4,282,539 6,558,444 8600 Dental Insurance Reserves 137,107 285,006 - 276,774 - 145,339 - 145,339 Total Non-Budgetary Funds \$ 28,454,622 \$ 14,367,597 - \$ 10,805,007 \$ 500,000 \$ 31,517,212 \$ 16,14	Non-Budgetary Funds								
Internal Service Projects \$ 66,776 \$ 170 \$ - \$ 61,633 \$ - \$ 5,314 \$ - \$ 5,3128 \$ 5,314 <td>Capital Project Funds</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Capital Project Funds								
810* Equipment 11,749,371 4,422,764 - 3,111,658 - 13,060,478 11,233,150 1,827,328 8200 Risk Management 3,414,156 1,604,964 - 958,514 - 4,060,606 - 4,060,606 830* Information Technology 2,516,722 1,802,192 - 1,135,431 500,000 2,683,482 627,629 2,055,854 8400 Central Services 667,695 174,514 - 121,200 - 721,009 - 721,009 8500 Health Insurance Reserves 9,902,794 6,077,987 - 5,139,798 - 10,840,983 4,282,539 6,558,444 8600 Dental Insurance Reserves 137,107 285,006 - 276,774 - 145,339 - 145,339 Total Non-Budgetary Funds \$ 28,454,622 \$ 14,367,597 \$ - \$ 10,805,007 \$ 500,000 \$ 31,517,212 \$ 16,143,318 \$ 15,373,894	Internal Service Projects	\$ 66,776	\$ 170	\$-	\$ 61,633	\$ -	\$ 5,314	\$ -	\$ 5,314
810* Equipment 11,749,371 4,422,764 - 3,111,658 - 13,060,478 11,233,150 1,827,328 8200 Risk Management 3,414,156 1,604,964 - 958,514 - 4,060,606 - 4,060,606 830* Information Technology 2,516,722 1,802,192 - 1,135,431 500,000 2,683,482 627,629 2,055,854 8400 Central Services 667,695 174,514 - 121,200 - 721,009 - 721,009 8500 Health Insurance Reserves 9,902,794 6,077,987 - 5,139,798 - 10,840,983 4,282,539 6,558,444 8600 Dental Insurance Reserves 137,107 285,006 - 276,774 - 145,339 - 145,339 Total Non-Budgetary Funds \$ 28,454,622 \$ 14,367,597 \$ - \$ 10,805,007 \$ 500,000 \$ 31,517,212 \$ 16,143,318 \$ 15,373,894	Internal Service Funds								
830* Information Technology 2,516,722 1,802,192 - 1,135,431 500,000 2,683,482 627,629 2,055,854 8400 Central Services 667,695 174,514 - 121,200 - 721,009 - 721,009 8500 Health Insurance Reserves 9,902,794 6,077,987 - 5,139,798 - 10,840,983 4,282,539 6,558,444 8600 Dental Insurance Reserves 137,107 285,006 - 276,774 - 145,339 - 145,339 Total Non-Budgetary Funds \$ 28,454,622 \$ 14,367,597 \$ - \$ 10,805,007 \$ 500,000 \$ 31,517,212 \$ 16,143,318 \$ 15,373,894	810* Equipment	11,749,371	4,422,764	-	3,111,658	-	13,060,478	11,233,150	1,827,328
830* Information Technology 2,516,722 1,802,192 - 1,135,431 500,000 2,683,482 627,629 2,055,854 8400 Central Services 667,695 174,514 - 121,200 - 721,009 - 721,009 8500 Health Insurance Reserves 9,902,794 6,077,987 - 5,139,798 - 10,840,983 4,282,539 6,558,444 8600 Dental Insurance Reserves 137,107 285,006 - 276,774 - 145,339 - 145,339 Total Non-Budgetary Funds \$ 28,454,622 \$ 14,367,597 \$ - \$ 10,805,007 \$ 500,000 \$ 31,517,212 \$ 16,143,318 \$ 15,373,894				-	958,514	-	4,060,606	-	4,060,606
8400 Central Services 667,695 174,514 - 121,200 - 721,009 - 721,009 8500 Health Insurance Reserves 9,902,794 6,077,987 - 5,139,798 - 10,840,983 4,282,539 6,558,444 8600 Dental Insurance Reserves 137,107 285,006 - 276,774 - 145,339 - 145,339 Total Non-Budgetary Funds \$ 28,454,622 \$ 14,367,597 \$ - \$ 10,805,007 \$ 500,000 \$ 31,517,212 \$ 16,143,318 \$ 15,373,894	-			-	1,135,431	500,000	2,683,482	627,629	2,055,854
8600 Dental Insurance Reserves 137,107 285,006 - 276,774 - 145,339 - 145,339 Total Non-Budgetary Funds \$ 28,454,622 \$ 14,367,597 \$ - \$ 10,805,007 \$ 500,000 \$ 31,517,212 \$ 16,143,318 \$ 15,373,894				-	121,200	-	721,009	-	721,009
8600 Dental Insurance Reserves 137,107 285,006 - 276,774 - 145,339 - 145,339 Total Non-Budgetary Funds \$ 28,454,622 \$ 14,367,597 - \$ 10,805,007 \$ 500,000 \$ 31,517,212 \$ 16,143,318 \$ 15,373,894				-	5,139,798	-	10,840,983	4,282,539	6,558,444
			285,006	-	276,774	-	145,339	-	145,339
Total All Funds \$221 423 838 \$ 127 284 063 \$32 518 886 \$ 135 487 128 \$32 518 886 \$ 213 220 773 \$ 78 510 967 \$134 709 806	Total Non-Budgetary Funds	\$ 28,454,622	\$ 14,367,597	\$-	\$ 10,805,007	\$ 500,000	\$ 31,517,212	\$ 16,143,318	\$ 15,373,894
$\psi_{L_1,T_2,000} \psi_{L_1,T_2,000} \psi_{L_1,T_2,0$	Total All Funds	\$ 221,423,838	\$ 127,284,063	\$32,518,886	\$ 135,487,128	\$32,518,886	\$ 213,220,773	\$ 78,510,967	\$134,709,806

City of Iowa City Revenues by Fund Fiscal Year 2017 through March 31, 2017

	2016 Actual	2017 Budget	2017 Revised	2017 Actual	Variance	Percent
Budgetary Fund Revenues		······				
General Fund						
10** General Fund	\$ 48,667,850	\$ 50,044,369	\$ 50,055,719	\$ 31,703,293	\$ (18,352,426)	63.3%
Special Revenue Funds						
2100 Community Dev Block Grant	989,380	706,000	1,678,012	623,259	(1,054,753)	37.1%
2110 HOME	614,958	421,000	813,343	169,987	(643,356)	20.9%
2200 Road Use Tax Fund	8,411,456	7,906,232	8,389,233	6,203,927	(2,185,306)	74.0%
2300 Other Shared Revenue	380,110	-	865,105	366,780	(498,325)	42.4%
2350 Metro Planning Org of Johnson Co	298,671	319,369	319,369	182,386	(136,983)	57.1%
2400 Employee Benefits	10,516,769	11,144,971	11,144,971	6,453,276	(4,691,695)	57.9%
2500 Affordable Housing Fund	1,000,000	-	-	2,048	2,048	0.0%
2510 Peninsula Apartments	72,243		74,000	57,553	(16,447)	77.8%
26** Tax Increment Financing	1,030,833	2,276,953	2,276,953	1,276,657	(1,000,296)	56.1%
2820 SSMID-Downtown District	295,284	321,151	317,859	167,608	(150,251)	52.7%
Debt Service Fund						
5*** Debt Service	13,301,893	13,645,137	14,403,347	8,391,128	(6,012,219)	58.3%
Permanent Funds						
6001 Perpetual Care	384	500	500	141	(359)	28.2%
Enterprise Funds						
710* Parking	11,016,908	5,625,275	5,680,448	4,074,457	(1,605,991)	71.7%
715* Mass Transit	4,582,386	7,120,613	7,196,613	2,051,835	(5,144,778)	28.5%
720* Wastewater	22,742,715		12,588,588	8,579,130	(4,009,458)	68.2%
730* Water	13,346,893	9,111,655	9,111,655	6,498,681	(2,612,974)	71.3%
7400 Refuse Collection	3,130,252	3,173,900	3,173,900	2,124,095	(1,049,805)	66.9%
750* Landfill	6,268,826	5,977,982	5,977,982	5,010,706	(967,276)	83.8%
7600 Airport	341,499		359,500	241,442	(118,058)	67.2%
7700 Storm Water	1,173,618		1,653,147	1,211,232	(441,915)	
79** Housing Authority	8,819,308	8,501,334	8,608,075	6,680,870	(1,927,205)	77.6%
Capital Project Funds						
Governmental Projects	16,503,591			17,046,739	(16,640,734)	
Enterprise Projects	1,911,092	2 2,690,898	4,186,439	3,799,238	(387,201)	-
Total Budgetary Revenues	\$ 175,416,916	\$ \$163,078,732	\$ 182,562,231	\$ 112,916,466	\$ (69,645,765)	61.9%
Non-Budgetary Fund Revenues		-				
Capital Project Funds						
Internal Service Projects	\$ 25,19	5\$-	\$ -	\$ 170	\$ 170	0.0%
Internal Service Funds						
810* Equipment	5,912,28	4 6,379,763	6,379,763	4,422,764	(1,956,999)	69.3%
8200 Risk Management	1,547,050			1,604,964	(18,181)	98.9%
830* Information Technology	1,870,440			1,802,192	(348,318)	83.8%
8400 Central Services	243,26	5 269,844	269,844	174,514	(95,330)	64.7%
8500 Health Insurance Reserves	7,217,21		8,027,508	6,077,987	(1,949,521)	75.7%
8600 Dental Insurance Reserves	364,364	4 382,627	382,627	285,006	(97,621)	74.5%
Total Non-Budgetary Expenditures	\$ 17,179,82	3 \$ 18,833,397	\$ 18,833,397	\$ 14,367,597	\$ (4,465,969)	76.3%
Total Revenues - All Funds	\$ 192,596,73	9 \$ 181,912,129	\$ 201,395,628	\$ 127,284,063	\$ (74,111,735)	63.2%
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City of Iowa City Revenues by Type Fiscal Year 2017 through March 31, 2017

	2016 Actual	2017 Budget		2017 Revised		2017 Actual		Variance	Percent
Budgetary Fund Revenues				L					
Property Taxes	\$ 52,020,805	\$ 55,330,224	\$	55,330,224	\$	31,539,339	\$	(23,790,885)	57.0%
Other City Taxes:									
TIF Revenues	1,027,218	2,276,953		2,276,953		1,274,895		(1,002,058)	56.0%
Gas/Electric Excise Taxes	764,260	746,043		746,043		363,318		(382,725)	48.7%
Mobile Home Taxes	65,497	68,265		68,265		43,309		(24,956)	63.4%
Hotel/Motel Taxes	1,078,762	1,057,385		1,057,385		602,443		(454,942)	57.0%
Utility Franchise Tax	874,235	 901,690		901,690		493,761		(407,929)	54.8%
Subtotal	3,809,972	5,050,336		5,050,336		2,777,727		(2,272,609)	55.0%
Licenses, Permits, & Fees:									
General Use Permits	82,496	104,047		104,047		64,379		(39,668)	61.9%
Food & Liquor Licenses	92,738	120,650		120,650		78,933		(41,717)	65.4%
Professional License	18,700	18,660		18,660		8,430		(10,230)	45.2%
Franchise Fees	733,644	720,000		720,000		363,404		(356,596)	50.5%
Construction Permits & Insp Fees	2,102,624	1,463,225		1,463,225		2,144,648		681,423	146.6%
Misc Lic & Permits	35,657	 36,600		36,600		29,692		(6,909)	81.1%
Subtotal	3,065,859	2,463,182		2,463,182		2,689,486		226,304	109.2%
Intergovernmental:									
Fed Intergovernment Revenue	12,693,466	15,181,625		21,134,364		7,517,234		(13,617,130)	35.6%
Property Tax Credits	2,088,758	1,671,368		1,668,076		799,579		(868,497)	47.9%
Road Use Tax	8,320,117	7,837,116		8,320,117		6,080,798		(2,239,319)	73.1%
State 28E Agreements	2,058,908	1,785,000		1,725,000		1,813,044		88,044	105.1%
Operating Grants	104,197	89,743		129,743		124,192		(5,551)	
Disaster Assistance	118,068	-		97,071		188,479		91,408	194.2%
Other State Grants	6,711,203	4,978,045		6,884,525		5,792,403		(1,092,122)	
Local 28E Agreements	1,378,455	 1,038,149		1,038,149		880,019		(158,130)	
Subtotal	33,473,172	32,581,046		40,997,045		23,195,748		(17,801,297)	56.6%
Charges For Fees And Services:								100.017	100.00/
Building & Development	1,719,875	401,750		498,202		678,819		180,617	136.3%
Police Services	112,112	44,121		44,121		130,833		86,712	296.5%
Animal Care Services	10,400	10,000		10,000		7,915		(2,086)	
Fire Services	9,244	9,000		9,000		10,010		1,010	111.2%
Transit Fees	1,299,179	1,448,900		1,448,900		817,785		(631,115)	
Culture & Recreation	761,363	812,093		812,093		458,938		(353,155)	
Library Charges	22	-		-		30		30	0.0%
Misc Charges For Services	71,270	66,692		66,692		51,633		(15,059)	
Water Charges	9,138,197	8,931,156		8,931,156		6,333,492		(2,597,664)	
Wastewater Charges	12,264,380	12,201,600		12,201,600		8,338,135		(3,863,465)	
Refuse Charges	3,491,480	3,608,800		3,608,800		2,404,492		(1,204,308)	
Landfill Charges	5,686,853	5,341,722		5,341,722		4,502,202		(839,520)	
Storm water Charges	1,167,517	1,477,710		1,477,710		1,051,049		(426,661)	
Parking Charges	5,927,772	 5,965,154		6,020,327		4,473,943		(1,546,384)	-
Subtotal	41,659,663	40,318,698		40,470,323		29,259,275		(11,211,048)	72.3%
Miscellaneous:						(00.0.10		(407 500)	E4 00/
Code Enforcement	253,174	300,500		300,500		162,940		(137,560)	
Parking Fines	549,575	620,000		620,000		417,295		(202,705)	
Library Fines & Fees	155,519	160,000		160,000		116,057		(43,943)	
Contributions & Donations	609,723	517,519		1,082,519		459,174		(623,345)	
Printed Materials	49,456	44,326		44,326		32,708		(11,618)	
Animal Adoption	14,190	13,000		13,000		9,250		(3,750)	
Misc Merchandise	57,644	53,522		53,522		47,994		(5,528)	
Intra-City Charges	3,112,634	4,003,742		4,003,742		2,841,465		(1,162,277)	
Other Misc Revenue	739,617	708,915		1,720,423		1,384,428		(335,995	
Special Assessments	1,615	 604		604		252		(352	
Subtotal	\$ 5,543,146	\$ 6,422,128	3 3	\$ 7,998,636	9	5,471,563)	\$ (2,527,073) 68.4%

City of Iowa City Revenues by Type Fiscal Year 2017 through March 31, 2017

	2016 Actual	2017 Budget	2017 Revised	2017 Actual	Variance	Percent
Use Of Money And Property:			<u></u>			
Interest Revenues	\$ 1.040.598	\$ 927,821	\$ 1,028,708	\$ 594,228	\$ (434,480)	57.8%
Rents	1,265,519			983,966	(272,091)	
Royalties & Commissions	149,75			82,031	(31,783)	72.1%
Subtotal	2,455,867	2,297,692	2,398,579	1,660,226	(738,353)	69.2%
Other Financial Sources:						
Debt Sales	23,897,097	16,187,000	23,335,480	12,805,000	(10,530,480)	54.9%
Sale Of Assets	7,747,09	993,389	3,083,389	2,623,762	(459,627)	85.1%
Loans	1,744,239	1,435,038	1,435,038	894,340	(540,698)	62.3%
Subtotal	33,388,43	18,615,427	27,853,907	16,323,102	(11,530,805)	58.6%
Total Budgetary Revenues	\$ 175,416,91	\$ \$ 163,078,733	\$ 182,562,232	\$ 112,916,466	(69,645,766)	- 61.9%
Non-Budgetary Fund Revenues						
Capital Project Funds	\$ 25,19	5\$-	\$ -	\$ 170	\$ 170	0.0%
Internal Service Funds	17,154,62	18,833,397	18,833,397	14,367,428	(4,465,969)	76.3%
Total Non-Budgetary Revenues	\$ 17,179,82	3 \$ 18,833,397	\$ 18,833,397	\$ 14,367,597	\$ (4,465,800)	76.3%
Total Revenues - All Funds	\$ 192,596,73	\$ 181,912,130	\$ 201,395,629	\$ 127,284,063	\$ (74,111,566)	63.2%

City of Iowa City Expenditures by Fund Fiscal Year 2017 through March 31, 2017

	2016 Actual	2017 Budget	2017 Revised	2017 Actual	Variance	Percent
Budgetary Fund Expenditures						
General Fund						
10** General Fund	\$ 49,198,596	\$ 54,585,583	\$ 55,411,514	\$ 37,456,630	\$ 17,954,884	67.6%
Special Revenue Funds						
2100 Community Dev Block Grant	659,901	719,713	1,596,735	1,058,867	537,868	66.3%
2110 HOME	747,816	428,108	801,716	128,413	673,303	16.0%
2200 Road Use Tax Fund	5,436,882	5,969,763	5,989,213	3,933,361	2,055,852	65.7%
2300 Other Shared Revenue	446,465	-	1,022,683	402,909	619,774	39.4%
2350 Metro Planning Org of Johnson Co.	558,489	616,729	616,729	440,471	176,258	71.4%
2400 Employee Benefits	1,054,857	1,212,865	1,212,865	584,490	628,375	48.2%
2500 Affordable Housing Fund	-	-	1,000,000	500,000	500,000	50.0%
2510 Peninsula Apartments	52,501	56,879	56,879	43,024	13,855	75.6%
26** Tax Increment Financing	-	42,500	42,500	-	42,500	0.0%
2820 SSMID-Downtown District	295,284	321,151	317,859	158,998	158,861	50.0%
Debt Service Fund						
5*** Debt Service	15,016,250	15,146,227	15,390,400	3,815,723	11,574,677	24.8%
Permanent Funds						0.0%
6001 Perpetual Care	-	-	-	-	-	0.0%
Enterprise Funds			0 540 000	0.005.007	4 004 000	62.69/
710* Parking	3,212,740	3,490,001	3,516,896	2,235,027	1,281,869	63.6%
715* Mass Transit	6,917,901	10,251,640	10,516,640	4,581,616	5,935,024	43.6%
720* Wastewater	10,674,085	10,593,521	21,258,521	19,523,614	1,734,907	91.8%
730* Water	7,686,557	8,558,936	12,732,640	10,560,727	2,171,913	82.9% 71.7%
7400 Refuse Collection	2,935,579	3,142,730	3,159,730		893,763	
750* Landfill	4,550,095	4,505,413	4,929,566		1,323,982	73.1% 85.3%
7600 Airport	408,276	372,709	632,709		93,110	63.7%
7700 Storm water	738,102	624,077	864,553		313,450	
79** Housing Authority	8,334,915	7,655,761	7,766,702	6,954,057	812,645	89.5%
Capital Project Funds		~		~~~~~	50 040 000	00.00/
Governmental Projects	19,479,006	35,452,225	79,144,971		56,316,289	28.8%
Enterprise Projects	3,893,109	4,517,923	14,319,041	2,513,261	11,805,780	17.6%
Total Budgetary Expenditures	\$ 142,297,407	\$ 168,264,454	\$ 242,301,062	\$ 124,682,121	\$ 117,618,941	_ 51.5%
Non-Budgetary Funds Expenditures						
Capital Project Funds						
Internal Service Projects	\$ 424,014	\$ -	\$ 66,777	\$ 61,633	5,144	92.3%
Internal Service Funds						
810* Equipment	5,181,051	4,809,295	6,121,634		3,009,976	
8200 Risk Management	1,431,387		1,571,941		613,427	
830* Information Technology	1,834,060		2,108,294		972,863	
8400 Central Services	234,097		251,840		130,640	
8500 Health Insurance Reserves	7,934,757		8,002,151		2,862,353	
8600 Dental Insurance Reserves	370,061	375,896	375,896	276,774	99,122	
Total Non-Budgetary Expenditures	\$ 17,409,427	\$ 17,119,417	\$ 18,498,533	\$ 10,805,007	\$ 7,693,526	58.4%
Total Expenditures - All Funds	\$ 159,706,834	\$ 185,383,871	\$ 260,799,595	\$ 135,487,128	\$ 125,312,467	52.0%

City of Iowa City Expenditures by Fund by Department Fiscal Year 2017 through March 31, 2017

	2016 Actual	2017 Budget	2017 Revised	2017 Actual	Variance	Percent
Budgetary Funds Expenditures						
General Fund						
10** General Fund						
City Council	\$ 107,734	\$ 109,426	\$ 109,426	\$ 77,525	\$ 31,901	70.8%
City Clerk	524,931	536,351	536,351	397,153	139,198	74.0%
City Attorney	681,567	738,002	742,002	532,896	209,106	71.8%
City Manager	2,154,215	2,522,541	2,556,385	1,540,234	1,016,151	60.3%
Finance	3,598,454	4,243,950	4,082,106	2,934,024	1,148,082	71.9%
Police	12,443,824	13,313,329	13,456,740	9,590,994	3,865,746	71.3%
Fire	7,486,024	7,876,882	7,973,264	5,718,011	2,255,253	71.7%
Parks & Recreation	7,337,290	8,079,336	8,121,736	5,431,498	2,690,238	66.9%
Library	6,083,035	6,347,022	6,347,022	4,556,705	1,790,317	71.8%
Senior Center	823,993	954,090	1,010,358	620,526	389,832	61.4%
Neighborhood & Development Services	6,614,830	6,892,339	7,503,809	4,329,628	3,174,181	57.7%
Public Works	1,342,700	2,317,845	2,317,845	1,286,658	1,031,187	55.5%
Transportation & Resource Management		654,470	654,470	440,778	213,692	_ 67.3%
Total General Fund	49,198,596	54,585,583	55,411,514	37,456,630	17,954,884	67.6%
Special Revenue Funds						
2100 Community Dev Block Grant						
Neighborhood & Development Services	659,901	719,713	1,596,735	1,058,867	537,868	66.3%
2110 HOME						
Neighborhood & Development Services	747,816	428,108	801,716	128,413	673,303	16.09
2200 Road Use Tax Fund						
Public Works	5,436,882	5,969,763	5,989,213	3,933,361	2,055,852	65.79
2300 Other Shared Revenue						
Neighborhood & Development Services	446,465	-	1,022,683	402,909	619,774	39.49
2350 Metro Planning Org of Johnson Co						
Neighborhood & Development Services	558,489	616,729	616,729	440,471	176,258	71.49
2400 Employee Benefits	·					
Finance	1,054,857	1,212,865	1,212,865	584,490	628,375	48.2
2500 Affordable Housing Fund	.,,					
Neighborhood & Development Services	-		1,000,000	500,000	500,000	50.0
2510 Peninsula Apartments						
Neighborhood & Development Services	52,501	56,879	56,879	43,024	13,855	75.6
26** Tax Increment Financing	02,001					
Finance	-	42,500	42,500	-	42,500	0.0
2820 SSMID-Downtown District						
Finance	295,284	321,151	317,859	158,998	158,861	50.0
Total Special Revenue Funds	9,252,195	9,367,708		7,250,532	5,406,647	57.3
Debt Service Fund						
5*** Debt Service						
	15,016,250	15,146,227	15,390,400	3,815,723	11,574,677	24.8
Finance Total Debt Service Fund	15,016,250			3,815,723		
	10,010,200	10,170,221		2,0.0,.20		
Permanent Fund						
6001 Perpetual Care				_		- 0.0
Parks & Recreation Total Permanent Fund	\$ -	\$ -	- \$ -	\$ -	\$	- 0.0

City of Iowa City Expenditures by Fund by Department Fiscal Year 2017 through March 31, 2017

	2016 Actual	2017 Budget	2017 Revised	2017 Actual	Variance	Percen
- Enterprise Funds						
710* Parking						
Transportation & Resource Management	\$ 3,212,740	\$ 3,490,001	\$ 3,516,896	\$ 2,235,027	\$ 1,281,869	63.6
715* Mass Transit						
Transportation & Resource Management 720* Wastewater	6,917,901	10,251,640	10,516,640	4,581,616	5,935,024	43.6
Public Works	10,674,085	10,593,521	21,258,521	19,523,614	1,734,907	91.8
730* Water	, ,					
Public Works	7,686,557	8,558,936	12,732,640	10,560,727	2,171,913	82.9
7400 Refuse Collection						
Transportation & Resource Management 750* Landfill	2,935,579	3,142,730	3,159,730	2,265,967	893,763	71.7
Transportation & Resource Management	4,550,095	4,505,413	4,929,566	3,605,584	1,323,982	73.1
7600 Airport	408,276	372,709	632,709	539,599	93,110	85.
Airport Operations 7700 Storm water	400,210	512,109	002,109	000,000	00,110	
Public Works	738,102	624,077	864,553	551,103	313,450	63.
79** Housing Authority	750,102	024,077	001,000	,	,	
Neighborhood & Development Services	8,334,915	7,655,761	7,766,702	6,954,057	812,645	89
otal Enterprise Funds	45,458,251	49,194,788	65,377,957	50,817,292	14,560,665	- 77
	,	,,				
apital Project Funds						
Governmental Projects	19,479,006	35,452,225	79,144,971	22,828,682	56,316,289	28 17
Enterprise Projects	3,893,109	4,517,923	14,319,041	2,513,261	11,805,780	-
Total Capital Project Funds	23,372,115	39,970,148	93,464,012	25,341,943	68,122,069	27
Fotal Budgetary Expenditures	\$ 142,297,407	\$ 168,264,454	\$242,301,062	\$ 124,682,121	\$ 117,618,941	_ 51
Non-Budgetary Funds Expenditures						
Capital Project Funds						~~~
Internal Service Projects	\$ 424,014	\$				_
otal Capital Project Funds	424,014	-	66,777	61,633	5,144	92
nternal Service Funds						
810* Equipment	E 404 0E4	4 800 205	6,121,634	3,111,658	3,009,976	50
Public Works	5,181,051	4,809,295	0,121,034	5,111,050	3,000,070	00
8200 Risk Management	1 401 007	1,571,941	1,571,941	958,514	613,427	61
Finance	1,431,387	1,571,941	1,071,041	000,011	010,121	•
830* Information Technology	1,834,060	2,108,294	2,108,294	1,135,431	972,863	53
Finance	1,034,000	2,100,234	2,100,204	1,100,101		
8400 Central Services	234,097	251,840	251,840	121,200	130,640	48
Finance	234,097	201,040	201,010	,	,	
8500 Health Insurance Reserves	7,934,757	8,002,151	8,002,151	5,139,798	2,862,353	64
Finance 8600 Dental Insurance Reserves	1,354,101	0,002,101	0,002,101	2,100,100		
	370,061	375,896	375,896	276,774	99,122	2 73
Finance Total Internal Service Funds	16,985,412					_
				· · · · · · · · · · · · · · · · · · ·		_
Total Non-Budgetary Expenditures	\$ 17,409,427	\$ 17,119,417	\$ 18,498,533	\$ 10,805,007		_
Total Expenditures - All Funds	\$ 159,706,834	\$ 185,383,871	\$ 260,799,595	\$ 135,487,128	\$ 125,312,467	7 52