



# CITY OF IOWA CITY MEMORANDUM

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Date: October 15, 2018  
To: City Manager, City Council  
From: Jacklyn Fleagle, Budget & Compliance Officer  
Re: Quarterly Financial Summary for Period Ending September 30, 2018

## **Introduction**

Attached to this memorandum are the City's quarterly financial reports as of September 30, 2018. The quarterly financial report includes combined summaries of all fund balances, revenues, and expenditures for fiscal year 2019 through the end of the first quarter, which is 25% of the way through the fiscal year. Below are some of the highlights from this quarter's financial activity.

## **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 25% of budget since we have completed one-fourth of the fiscal year; however, due to accruals back to the previous year, many of these percentages are below 25%.

For the property tax supported funds, such as the General fund, Debt Service fund, and the Employee Benefits fund, their actual revenues are at 12.8%, 6.4%, and 7.0%, respectively. These funds have received a lower percentage of their revenue, because the City's property tax receipts are due twice during the year, October and April, and the City will receive the majority of its property tax revenue at that time. This is not the same for the City's enterprise funds.

The City's enterprise funds are primarily supported by service charges which cause their actual revenues to be closer to the 25% mark. For instance, on page 4, the Water fund is at 20.8%, the Wastewater fund is at 19.3%, and the Landfill is at 22.5%. These funds' revenues may still be under the 25% benchmark due to the accrual of revenues back to last fiscal year.

Other funds with budget anomalies worth noting: the CDBG fund has actual revenues at 12.8% due to the timing of receipt of federal monies; and the Risk Management fund has actual revenues at 96.4% due to the timing of the entries made for loss reserve payments to intra-city charges. In addition, on page 5, Construction Permits & Inspection Fees revenue and Building & Development revenues are at 56.7% and 59.7% due to the large amount of building projects in the City. Interest Revenue is at -45.8% due to the interest receivable accrual back to the prior fiscal year. Additionally, the Governmental Projects fund (page 4) has revenues at 0.0% due to the interest receivable accrual as well as the timing of the Bond Issuance that does not take place until the Spring.

The combined total actual revenues for all budgetary funds through September are \$23,443,637 or 13.6% 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 2019 through September is similar to the analysis for the City's revenues. We generally expect the actual expenditure levels to be around 25% of budget at this time of year.

Some of the funds have expenditure activity through the first quarter significantly above the 25% mark. The following funds have a significant expenditure variance above 25%:

- Affordable Housing fund is at 50.0% due to payments made to the Housing Trust Fund of Johnson County.
- Wastewater fund is at 60.1% due bond principal and interest payments paid in July.
- Water fund is at 37.7% due to bond principal and interest payments paid in July.
- Governmental Projects expenditures are at 12.0% and Enterprise Projects expenditures are at 7.9% because many of the capital projects are scheduled for construction next Spring.
- Risk Management fund is at 34.5% due to workers comp claims and internal charges.

Overall, the combined total actual expenditures for all budgetary funds through September are \$50,529,429 or 21.5% of budget. Overall, the City's expenditures through the first quarter have a few major anomalies; however, these can be explained and are not unusual.

### **Conclusion**

Generally, there are no major concerns to report with the City's fund balances at September 30. One fund is presented (on page 3) with negative fund balance, the Community Development Block Grant fund at -\$32,547. This negative fund balances should reverse following the receipt of grant proceeds. The other fund balances appear healthy. Additional information is available from the Finance Department upon request.

**City of Iowa City**  
**Fund Summary**  
**Fiscal Year 2019 through September 30, 2018**

	<b>Beginning Fund Balance</b>	<b>Year-to-Date Revenues</b>	<b>Transfers In</b>	<b>Year-to-Date Expenditures</b>	<b>Transfers Out</b>	<b>Ending Fund Balance</b>	<b>Restricted, Committed, Assigned</b>	<b>Unassigned Fund Balance</b>
<b><u>Budgetary Funds</u></b>								
<b>General Fund</b>								
10** General Fund	\$ 36,401,765	\$ 7,089,563	\$ 2,673,233	\$ 14,336,572	\$ 1,118,613	\$ 30,709,377	\$ 6,804,377	\$ 23,905,000
<b>Special Revenue Funds</b>								
2100 Community Dev Block Grant	(25,935)	155,803	-	162,415	-	(32,547)	-	(32,547)
2110 HOME	191,819	231,988	-	255,373	20,326	148,108	-	148,108
2200 Road Use Tax Fund	3,893,384	2,069,671	112,887	1,544,467	718,835	3,812,639	-	3,812,639
2300 Other Shared Revenue	3,968	1,177	-	1,897	-	3,247	-	3,247
2350 Metro Planning Org of J.C.	262,063	40,439	83,257	131,006	-	254,754	-	254,754
2400 Employee Benefits	2,847,078	900,908	-	475,893	2,736,061	536,032	-	536,032
2500 Affordable Housing Fund	1,208,851	(2,806)	-	500,000	-	706,045	-	706,045
2510 Peninsula Apartments	166,019	16,210	-	12,451	-	169,778	-	169,778
26** Tax Increment Financing	1,525,592	158,400	47,782	-	-	1,731,775	574,270	1,157,505
2820 SSMID-Downtown District	-	13,085	-	-	-	13,085	-	13,085
<b>Debt Service Fund</b>								
5*** Debt Service	8,135,315	804,055	-	3,865,142	-	5,074,228	1,521,512	3,552,716
<b>Enterprise Funds</b>								
710* Parking	12,222,373	1,602,571	275,205	910,168	410,822	12,779,159	5,775,205	7,003,954
715* Mass Transit	6,159,101	832,144	894,533	1,495,141	-	6,390,637	741,842	5,648,795
720* Wastewater	20,759,108	2,441,239	732,559	7,980,345	1,215,842	14,736,719	4,257,693	10,479,026
730* Water	11,938,239	2,048,369	456,388	3,165,384	381,229	10,896,383	2,395,446	8,500,937
7400 Refuse Collection	1,281,369	696,298	538	838,979	-	1,139,227	-	1,139,227
750* Landfill	26,940,545	1,557,197	60,617	1,145,682	-	27,412,677	24,761,419	2,651,258
7600 Airport	216,770	91,376	25,000	115,549	-	217,597	100,000	117,597
7700 Storm Water	795,950	288,743	101	108,827	79,000	896,967	-	896,967
79** Housing Authority	7,017,559	2,346,873	20,326	3,129,792	11,987	6,242,978	3,146,548	3,096,431
<b>Capital Project Funds</b>								
Governmental Projects	43,106,598	(5,295)	1,040,821	8,957,369	-	35,184,755	-	35,184,755
Enterprise Projects	9,965,616	65,629	269,467	1,396,980	-	8,903,732	-	8,903,732
<b>Total Budgetary Funds</b>	<b>\$ 195,013,146</b>	<b>\$ 23,443,637</b>	<b>\$ 6,692,714</b>	<b>\$ 50,529,429</b>	<b>\$ 6,692,714</b>	<b>\$ 167,927,354</b>	<b>\$ 50,078,312</b>	<b>\$ 117,849,043</b>
<b><u>Non-Budgetary Funds</u></b>								
<b>Internal Service Funds</b>								
810* Equipment	\$ 13,604,405	\$ 1,625,093	\$ -	\$ 1,126,959	\$ -	\$ 14,102,540	\$ 12,877,782	\$ 1,224,758
8200 Risk Management	3,563,234	1,539,666	-	496,965	-	4,605,935	-	4,605,935
830* Information Technology	2,799,530	356,967	-	539,361	-	2,617,136	288,552	2,328,584
8400 Central Services	725,692	57,828	-	10,048	-	773,472	-	773,472
8500 Health Insurance Reserves	11,374,744	2,123,256	-	1,929,862	-	11,568,138	7,589,740	3,978,398
8600 Dental Insurance Reserves	190,915	101,609	-	88,640	-	203,885	-	203,885
<b>Total Non-Budgetary Funds</b>	<b>\$ 32,258,521</b>	<b>\$ 5,804,419</b>	<b>\$ -</b>	<b>\$ 4,191,835</b>	<b>\$ -</b>	<b>\$ 33,871,105</b>	<b>\$ 20,756,073</b>	<b>\$ 13,115,032</b>
<b>Total All Funds</b>	<b>\$ 227,271,667</b>	<b>\$ 29,248,056</b>	<b>\$ 6,692,714</b>	<b>\$ 54,721,264</b>	<b>\$ 6,692,714</b>	<b>\$ 201,798,460</b>	<b>\$ 70,834,385</b>	<b>\$ 130,964,074</b>

**City of Iowa City  
Revenues by Fund  
Fiscal Year 2019 through September 30, 2018**

	2018 Actual	2019 Budget	2019 Revised	2019 Actual	Variance	Percent
<b><u>Budgetary Fund Revenues</u></b>						
<b>General Fund</b>						
10** General Fund	\$ 51,880,377	\$ 53,148,922	\$ 55,320,453	\$ 7,089,563	\$ (48,230,890)	12.8%
<b>Special Revenue Funds</b>						
2100 Community Dev Block Grant	658,178	906,507	1,218,413	155,803	(1,062,610)	12.8%
2110 HOME	666,926	534,166	1,012,382	231,988	(780,394)	22.9%
2200 Road Use Tax Fund	8,539,943	8,744,810	8,744,810	2,069,671	(6,675,139)	23.7%
2300 Other Shared Revenue	270,089	-	48,260	1,177	(47,083)	2.4%
2350 Metro Planning Org of Johnson Co	320,459	365,748	365,748	40,439	(325,309)	11.1%
2400 Employee Benefits	11,668,231	12,908,880	12,908,880	900,908	(12,007,972)	7.0%
2500 Affordable Housing Fund	415,749	-	-	(2,806)	(2,806)	0.0%
2510 Peninsula Apartments	73,278	77,510	77,510	16,210	(61,300)	20.9%
26** Tax Increment Financing	2,473,728	2,631,772	2,631,772	158,400	(2,473,372)	6.0%
2820 SSMID-Downtown District	354,385	400,124	400,124	13,085	(387,039)	3.3%
<b>Debt Service Fund</b>						
5*** Debt Service	13,288,394	12,611,282	12,611,282	804,055	(11,807,227)	6.4%
<b>Enterprise Funds</b>						
710* Parking	8,486,558	6,003,966	6,003,966	1,602,571	(4,401,395)	26.7%
715* Mass Transit	8,276,309	4,524,070	4,524,070	832,144	(3,691,926)	18.4%
720* Wastewater	13,115,285	12,636,588	12,636,588	2,441,239	(10,195,349)	19.3%
730* Water	9,827,060	9,856,522	9,856,522	2,048,369	(7,808,153)	20.8%
7400 Refuse Collection	3,521,446	3,490,210	3,490,210	696,298	(2,793,912)	20.0%
750* Landfill	7,028,785	6,929,796	6,929,796	1,557,197	(5,372,599)	22.5%
7600 Airport	385,582	361,500	361,500	91,376	(270,124)	25.3%
7700 Storm Water	1,589,311	1,529,350	1,529,350	288,743	(1,240,607)	18.9%
79** Housing Authority	9,620,510	8,921,473	8,921,473	2,346,873	(6,574,600)	26.3%
<b>Capital Project Funds</b>						
Governmental Projects	12,981,814	14,023,000	19,339,380	(5,295)	(19,344,675)	0.0%
Enterprise Projects	1,919,909	3,056,708	3,701,492	65,629	(3,635,863)	1.8%
<b>Total Budgetary Revenues</b>	<b>\$ 167,362,305</b>	<b>\$ 163,662,904</b>	<b>\$ 172,633,981</b>	<b>\$ 23,443,637</b>	<b>\$(149,190,344)</b>	<b>13.6%</b>
<b><u>Non-Budgetary Fund Revenues</u></b>						
<b>Internal Service Funds</b>						
810* Equipment	\$ 6,910,467	\$ 6,559,773	\$ 6,559,773	\$ 1,625,093	\$ (4,934,680)	24.8%
8200 Risk Management	1,707,274	1,596,490	1,596,490	1,539,666	(56,824)	96.4%
830* Information Technology	2,294,690	2,348,876	2,348,876	356,967	(1,991,909)	15.2%
8400 Central Services	228,890	213,912	213,912	57,828	(156,084)	27.0%
8500 Health Insurance Reserves	8,401,738	8,700,966	8,700,966	2,123,256	(6,577,710)	24.4%
8600 Dental Insurance Reserves	407,695	424,330	424,330	101,609	(322,721)	23.9%
<b>Total Non-Budgetary Revenues</b>	<b>\$ 19,950,754</b>	<b>\$ 19,844,347</b>	<b>\$ 19,844,347</b>	<b>\$ 5,804,419</b>	<b>\$(14,039,928)</b>	<b>29.2%</b>
<b>Total Revenues - All Funds</b>	<b>\$ 187,313,059</b>	<b>\$ 183,507,251</b>	<b>\$ 192,478,328</b>	<b>\$ 29,248,056</b>	<b>\$(163,230,272)</b>	<b>15.2%</b>

**City of Iowa City**  
**Revenues by Type**  
**Fiscal Year 2019 through September 30, 2018**

	2018 Actual	2019 Budget	2019 Revised	2019 Actual	Variance	Percent
<b><u>Budgetary Fund Revenues</u></b>						
<b>Property Taxes</b>	\$ 56,525,799	\$ 59,173,825	\$ 59,173,825	\$ 4,386,015	\$ (54,787,810)	7.4%
<b>Other City Taxes:</b>						
TIF Revenues	2,459,216	2,621,772	2,621,772	158,832	(2,462,940)	6.1%
Gas/Electric Excise Taxes	684,299	676,411	676,411	-	(676,411)	0.0%
Mobile Home Taxes	61,182	65,150	65,150	4,326	(60,824)	6.6%
Hotel/Motel Taxes	1,045,696	1,251,720	1,251,720	-	(1,251,720)	0.0%
Utility Franchise Tax	976,060	939,400	939,400	2,154	(937,246)	0.2%
Subtotal	5,226,452	5,554,453	5,554,453	165,313	(5,389,140)	3.0%
<b>Licenses, Permits, &amp; Fees:</b>						
General Use Permits	71,654	100,920	100,920	14,202	(86,719)	14.1%
Food & Liquor Licenses	110,377	111,440	111,440	40,058	(71,382)	35.9%
Professional License	7,605	12,020	12,020	1,510	(10,510)	12.6%
Franchise Fees	662,448	512,750	512,750	6,901	(505,849)	1.3%
Construction Permits & Insp Fees	1,850,539	1,777,650	1,777,650	1,007,219	(770,431)	56.7%
Misc Lic & Permits	40,881	38,680	38,680	18,388	(20,292)	47.5%
Subtotal	2,743,504	2,553,460	2,553,460	1,088,278	(1,465,182)	42.6%
<b>Intergovernmental:</b>						
Fed Intergovernment Revenue	13,152,242	11,664,896	15,128,902	1,395,911	(13,732,991)	9.2%
Property Tax Credits	1,554,683	1,727,320	1,727,320	-	(1,727,320)	0.0%
Road Use Tax	8,426,502	8,672,280	8,672,280	2,010,639	(6,661,641)	23.2%
State 28E Agreements	2,003,939	1,724,430	1,724,430	-	(1,724,430)	0.0%
Operating Grants	73,825	82,690	82,690	-	(82,690)	0.0%
Disaster Assistance	110,085	-	-	-	-	0.0%
Other State Grants	5,483,837	3,094,020	5,160,636	1,425,016	(3,735,620)	27.6%
Local 28E Agreements	1,151,557	5,182,453	5,182,453	475,639	(4,706,814)	9.2%
Subtotal	31,956,672	32,148,089	37,678,711	5,307,205	(32,371,506)	14.1%
<b>Charges For Fees And Services:</b>						
Building & Development	908,376	411,120	411,120	245,418	(165,702)	59.7%
Police Services	127,496	56,530	56,530	31,310	(25,220)	55.4%
Animal Care Services	10,775	11,540	11,540	2,660	(8,880)	23.1%
Fire Services	7,632	10,370	10,370	900	(9,470)	8.7%
Transit Fees	1,226,643	1,261,820	1,261,820	217,273	(1,044,547)	17.2%
Culture & Recreation	774,778	790,848	790,848	182,073	(608,775)	23.0%
Misc Charges For Services	69,449	79,217	79,217	19,811	(59,406)	25.0%
Water Charges	9,475,186	9,743,172	9,743,172	2,088,154	(7,655,018)	21.4%
Wastewater Charges	12,621,036	12,276,650	12,276,650	2,473,042	(9,803,608)	20.1%
Refuse Charges	4,010,218	3,909,630	3,909,630	813,665	(3,095,965)	20.8%
Landfill Charges	5,933,293	6,168,980	6,168,980	1,438,521	(4,730,459)	23.3%
Storm Water Charges	1,551,384	1,522,290	1,522,290	295,790	(1,226,500)	19.4%
Parking Charges	6,331,040	6,477,470	6,477,470	2,016,854	(4,460,616)	31.1%
Subtotal	43,047,304	42,719,637	42,719,637	9,825,471	(32,894,166)	23.0%
<b>Miscellaneous:</b>						
Code Enforcement	232,315	222,633	222,633	33,613	(189,020)	15.1%
Parking Fines	475,356	578,720	578,720	116,376	(462,344)	20.1%
Library Fines & Fees	143,285	154,420	154,420	33,343	(121,077)	21.6%
Contributions & Donations	890,423	369,620	768,950	39,738	(729,212)	5.2%
Printed Materials	42,374	41,900	41,900	13,270	(28,630)	31.7%
Animal Adoption	12,955	12,020	12,020	7,575	(4,445)	63.0%
Misc Merchandise	55,901	54,770	54,770	26,871	(27,899)	49.1%
Intra-City Charges	3,962,198	4,277,635	4,277,635	1,075,720	(3,201,915)	25.1%
Other Misc Revenue	908,993	933,261	1,195,261	147,545	(1,047,716)	12.3%
Special Assessments	808	1,090	1,090	-	(1,090)	0.0%
Subtotal	\$ 6,724,608	\$ 6,646,069	\$ 7,307,399	\$ 1,494,052	\$ (5,813,347)	20.4%

**City of Iowa City  
Revenues by Type  
Fiscal Year 2019 through September 30, 2018**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Revised</b>	<b>2019 Actual</b>	<b>Variance</b>	<b>Percent</b>
<b>Use Of Money And Property:</b>						
Interest Revenues	\$ 2,879,005	\$ 1,071,871	\$ 1,071,872	\$ (490,767)	\$ (1,562,639)	-45.8%
Rents	1,385,468	1,367,800	1,367,800	370,319	(997,481)	27.1%
Royalties & Commissions	108,843	136,080	136,080	29,175	(106,905)	21.4%
Subtotal	4,373,315	2,575,751	2,575,752	(91,272)	(2,667,024)	-3.5%
<b>Other Financial Sources:</b>						
Debt Sales	12,174,462	10,623,000	10,623,000	-	(10,623,000)	0.0%
Sale Of Assets	3,633,506	703,393	3,107,518	787,926	(2,319,592)	25.4%
Loans	956,682	965,226	1,340,226	480,651	(859,575)	35.9%
Subtotal	16,764,651	12,291,619	15,070,744	1,268,577	(13,802,167)	8.4%
<b>Total Budgetary Revenues</b>	<b>\$ 167,362,305</b>	<b>\$ 163,662,903</b>	<b>\$ 172,633,981</b>	<b>\$ 23,443,637</b>	<b>(149,190,344)</b>	<b>13.6%</b>
<b><u>Non-Budgetary Fund Revenues</u></b>						
Internal Service Funds	\$ 19,950,754	\$ 19,844,347	\$ 19,844,347	\$ 5,804,419	\$ (14,039,928)	29.2%
<b>Total Non-Budgetary Revenues</b>	<b>\$ 19,950,754</b>	<b>\$ 19,844,347</b>	<b>\$ 19,844,347</b>	<b>\$ 5,804,419</b>	<b>\$ (14,039,928)</b>	<b>29.2%</b>
<b>Total Revenues - All Funds</b>	<b>\$ 187,313,059</b>	<b>\$ 183,507,250</b>	<b>\$ 192,478,328</b>	<b>\$ 29,248,057</b>	<b>\$(163,230,272)</b>	<b>15.2%</b>

**City of Iowa City**  
**Expenditures by Fund**  
**Fiscal Year 2019 through September 30, 2018**

	2018 Actual	2019 Budget	2019 Revised	2019 Actual	Variance	Percent
<b><u>Budgetary Fund Expenditures</u></b>						
<b>General Fund</b>						
10** General Fund	\$ 52,714,597	\$ 58,159,421	\$ 60,911,822	\$ 14,336,572	\$ 46,575,250	23.5%
<b>Special Revenue Funds</b>						
2100 Community Dev Block Grant	592,163	596,507	908,413	162,415	745,998	17.9%
2110 HOME	558,825	546,166	1,024,382	255,373	769,009	24.9%
2200 Road Use Tax Fund	6,059,424	6,165,809	6,432,985	1,544,467	4,888,518	24.0%
2300 Other Shared Revenue	333,421	-	48,260	1,897	46,363	3.9%
2350 Metro Planning Org of Johnson Co.	591,338	708,554	708,554	131,006	577,548	18.5%
2400 Employee Benefits	967,457	1,283,417	1,283,417	475,893	807,524	37.1%
2500 Affordable Housing Fund	325,000	750,000	1,000,000	500,000	500,000	50.0%
2510 Peninsula Apartments	50,641	59,878	59,878	12,451	47,427	20.8%
26** Tax Increment Financing	392,130	505,193	505,193	-	505,193	0.0%
2820 SSMID-Downtown District	354,385	400,124	400,124	-	400,124	0.0%
<b>Debt Service Fund</b>						
5*** Debt Service	13,469,600	13,722,450	13,722,450	3,865,142	9,857,308	28.2%
<b>Enterprise Funds</b>						
720* Wastewater	15,738,755	13,284,732	13,284,732	7,980,345	5,304,387	60.1%
730* Water	14,382,141	8,388,774	8,393,774	3,165,384	5,228,390	37.7%
7400 Refuse Collection	3,106,776	3,433,507	3,491,007	838,979	2,652,028	24.0%
750* Landfill	4,940,648	5,035,196	5,035,196	1,145,682	3,889,514	22.8%
7600 Airport	468,122	357,309	357,309	115,549	241,760	32.3%
7700 Storm Water	497,954	537,865	537,865	108,827	429,038	20.2%
79** Housing Authority	9,342,128	10,952,156	10,952,156	3,129,792	7,822,364	28.6%
<b>Capital Project Funds</b>						
Governmental Projects	32,499,396	23,580,970	74,415,110	8,957,369	65,457,741	12.0%
Enterprise Projects	9,353,681	5,040,308	17,660,204	1,396,980	16,263,224	7.9%
<b>Total Budgetary Expenditures</b>	<b>\$ 185,175,387</b>	<b>\$ 167,570,307</b>	<b>\$ 235,213,971</b>	<b>\$ 50,529,429</b>	<b>\$ 184,684,542</b>	<b>21.5%</b>
<b><u>Non-Budgetary Funds Expenditures</u></b>						
<b>Internal Service Funds</b>						
810* Equipment	\$ 5,041,436	\$ 4,468,094	\$ 4,764,743	\$ 1,126,959	\$ 3,637,784	23.7%
8200 Risk Management	1,947,564	1,440,328	1,440,328	496,965	943,363	34.5%
830* Information Technology	2,034,623	2,160,935	2,160,935	539,361	1,621,574	25.0%
8400 Central Services	188,468	193,387	193,387	10,048	183,339	5.2%
8500 Health Insurance Reserves	7,848,190	8,381,923	8,381,923	1,929,862	6,452,061	23.0%
8600 Dental Insurance Reserves	364,128	409,442	409,442	88,640	320,802	21.6%
<b>Total Non-Budgetary Expenditures</b>	<b>\$ 17,424,410</b>	<b>\$ 17,054,109</b>	<b>\$ 17,350,758</b>	<b>\$ 4,191,835</b>	<b>\$ 13,158,923</b>	<b>24.2%</b>
<b>Total Expenditures - All Funds</b>	<b>\$ 202,599,797</b>	<b>\$ 184,624,416</b>	<b>\$ 252,564,729</b>	<b>\$ 54,721,264</b>	<b>\$ 197,843,465</b>	<b>21.7%</b>

**City of Iowa City**  
**Expenditures by Fund by Department**  
**Fiscal Year 2019 through September 30, 2018**

	2018 Actual	2019 Budget	2019 Revised	2019 Actual	Variance	Percent
<b><u>Budgetary Funds Expenditures</u></b>						
<b>General Fund</b>						
10** General Fund						
City Council	\$ 109,461	\$ 120,391	\$ 120,391	\$ 36,264	\$ 84,127	30.1%
City Clerk	491,517	533,577	533,577	145,507	388,070	27.3%
City Attorney	765,417	780,796	780,796	178,150	602,646	22.8%
City Manager	3,056,803	4,248,266	4,378,266	914,746	3,463,520	20.9%
Finance	3,805,542	4,345,045	4,848,045	1,720,555	3,127,490	35.5%
Police	13,809,546	14,419,896	14,763,762	3,295,800	11,467,962	22.3%
Fire	8,030,716	8,262,751	8,278,847	1,940,814	6,338,033	23.4%
Parks & Recreation	7,993,287	8,826,119	8,841,119	1,963,600	6,877,519	22.2%
Library	6,400,495	6,671,933	6,671,933	1,501,056	5,170,877	22.5%
Senior Center	888,544	974,355	986,855	166,476	820,379	16.9%
Neighborhood & Development Services	4,965,448	5,824,548	7,556,487	1,838,461	5,718,026	24.3%
Public Works	1,909,621	2,554,182	2,554,182	500,313	2,053,869	19.6%
Transportation & Resource Management	488,203	597,562	597,562	134,829	462,733	22.6%
<b>Total General Fund</b>	<b>52,714,597</b>	<b>58,159,421</b>	<b>60,911,822</b>	<b>14,336,572</b>	<b>46,575,250</b>	<b>23.5%</b>
<b>Special Revenue Funds</b>						
2100 Community Dev Block Grant						
Neighborhood & Development Services	592,163	596,507	908,413	162,415	745,998	17.9%
2110 HOME						
Neighborhood & Development Services	558,825	546,166	1,024,382	255,373	769,009	24.9%
2200 Road Use Tax Fund						
Public Works	6,059,424	6,165,809	6,432,985	1,544,467	4,888,518	24.0%
2300 Other Shared Revenue						
Neighborhood & Development Services	333,421	-	48,260	1,897	46,363	3.9%
2350 Metro Planning Org of Johnson Co						
Neighborhood & Development Services	591,338	708,554	708,554	131,006	577,548	18.5%
2400 Employee Benefits						
Finance	967,457	1,283,417	1,283,417	475,893	807,524	37.1%
2500 Affordable Housing Fund						
Neighborhood & Development Services	325,000	750,000	1,000,000	500,000	500,000	50.0%
2510 Peninsula Apartments						
Neighborhood & Development Services	50,641	59,878	59,878	12,451	47,427	20.8%
26** Tax Increment Financing						
Finance	392,130	505,193	505,193	-	505,193	0.0%
2820 SSMID-Downtown District						
Finance	354,385	400,124	400,124	-	400,124	0.0%
<b>Total Special Revenue Funds</b>	<b>10,224,785</b>	<b>11,015,648</b>	<b>12,371,206</b>	<b>3,083,502</b>	<b>9,287,704</b>	<b>24.9%</b>
<b>Debt Service Fund</b>						
5*** Debt Service						
Finance	13,469,600	13,722,450	13,722,450	3,865,142	9,857,308	28.2%
<b>Total Debt Service Fund</b>	<b>13,469,600</b>	<b>13,722,450</b>	<b>13,722,450</b>	<b>3,865,142</b>	<b>9,857,308</b>	<b>28.2%</b>

**City of Iowa City**  
**Expenditures by Fund by Department**  
**Fiscal Year 2019 through September 30, 2018**

	2018 Actual	2019 Budget	2019 Revised	2019 Actual	Variance	Percent
<b>Enterprise Funds</b>						
710* Parking						
Transportation & Resource Management	\$ 6,516,098	\$ 6,612,092	\$ 6,631,261	\$ 910,168	\$ 5,721,093	13.7%
715* Mass Transit						
Transportation & Resource Management	11,920,706	7,449,879	7,449,879	1,495,141	5,954,738	20.1%
720* Wastewater						
Public Works	15,738,755	13,284,732	13,284,732	7,980,345	5,304,387	60.1%
730* Water						
Public Works	14,382,141	8,388,774	8,393,774	3,165,384	5,228,390	37.7%
7400 Refuse Collection						
Transportation & Resource Management	3,106,776	3,433,507	3,491,007	838,979	2,652,028	24.0%
750* Landfill						
Transportation & Resource Management	4,940,648	5,035,196	5,035,196	1,145,682	3,889,514	22.8%
7600 Airport						
Airport Operations	468,122	357,309	357,309	115,549	241,760	32.3%
7700 Storm Water						
Public Works	497,954	537,865	537,865	108,827	429,038	20.2%
79** Housing Authority						
Neighborhood & Development Services	9,342,128	10,952,156	10,952,156	3,129,792	7,822,364	28.6%
<b>Total Enterprise Funds</b>	<b>66,913,328</b>	<b>56,051,510</b>	<b>56,133,179</b>	<b>18,889,865</b>	<b>37,243,314</b>	<b>33.7%</b>
<b>Capital Project Funds</b>						
Governmental Projects	32,499,396	23,580,970	74,415,110	8,957,369	65,457,741	12.0%
Enterprise Projects	9,353,681	5,040,308	17,660,204	1,396,980	16,263,224	7.9%
<b>Total Capital Project Funds</b>	<b>41,853,076</b>	<b>28,621,278</b>	<b>92,075,314</b>	<b>10,354,349</b>	<b>81,720,965</b>	<b>11.2%</b>
<b>Total Budgetary Expenditures</b>	<b>\$ 185,175,387</b>	<b>\$ 167,570,307</b>	<b>\$ 235,213,971</b>	<b>\$ 50,529,429</b>	<b>\$ 184,684,542</b>	<b>21.5%</b>
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<b>Internal Service Funds</b>						
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Finance	1,947,564	1,440,328	1,440,328	496,965	943,363	34.5%
830* Information Technology						
Finance	2,034,623	2,160,935	2,160,935	539,361	1,621,574	25.0%
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