

Date: January 22, 2020

To: City Manager, City Council

From: Jacklyn Fleagle, Budget & Compliance Officer

Re: Quarterly Financial Summary for Period Ending December 31, 2019

Introduction

Attached to this memorandum are the City's quarterly financial reports as of December 31, 2019. The quarterly financial report includes combined summaries of all fund balances, revenues, and expenditures for fiscal year 2020 through the end of the second quarter, which is 50% 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 50% of budget since we have completed one-half of the fiscal year; however, due to accruals back to the previous year and quarter, many of these percentages are below 50%.

Funds with budget anomalies on page 4 worth noting: the Transit fund has actual revenues at 33.3% due to the timing of receipt for the federal operating grant; and the Risk Management fund has actual revenues at 95.1% due to the timing of the entries made for loss reserve payments to intra-city charges. Additionally, the Governmental Projects fund has revenues of 10.1% and the Enterprise Projects funds have revenues of 9.0% due to the timing of funding for CIP projects through grants and bond sales.

On page 5, a few examples of revenues that are below the 50% mark due to accruals include Hotel/Motel Taxes at 40.8% and Utility Franchise Taxes at 28.6% under Other City Taxes. Both of these revenue sources are received quarterly, and each had the first receipt during the fiscal year accrued back to last fiscal year. The report appears as if these revenues are behind budget projections; however, these two revenue sources are in line with last year. The utility enterprise fund service charges have a similar presentation.

Other revenues on page 5 that are either above or below the 50% mark due to the timing of grants, 28E agreements or contributions receipts include Federal Intergovernment Revenue at 28.0%, State 28E Agreements at 99.4%, Local 28E Agreements at 11.4%, and Contributions & Donations at 18.5%. Additionally, under Charges for Fees and Services, Building & Development revenues are at 73.6% of budgeted amounts due to higher than expected plan check fees received. Police Services are also already at 130.8% due to higher than normal utilization of the Department by the University of Iowa.

The combined total actual revenues for all budgetary funds through December are \$80,009,908 or 44.0% 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 2020 through December is similar to the analysis for the City's revenues. We generally expect the actual expenditure levels to be around 50% of budget at this time of year.

Some of the funds have expenditure activity through the second quarter that differs significantly from the 50% mark. The following funds have a significant expenditure variance above or below 50%:

- Other Shared Revenue fund is at 4.5% due to the timing of projects.
- Tax Increment Financing funds are at 3.8% due to the timing of rebate payments.
- Debt Service Fund expenditures are at 6.3%, because the general obligation bond principal payments are not due until June 1.
- Wastewater fund is at 59.3% due to bond principal and interest payments paid in July.
- Water fund is at 57.6% due to bond principal and interest payments paid in July.
- Governmental Projects expenditures are at 22.6% and Enterprise Projects expenditures are at 16.7% because many of the capital projects are scheduled for construction this spring.
- Equipment fund is at 34.9% due to the timing of equipment purchases and replacements.

Overall, the combined total actual expenditures for all budgetary funds through December are \$79,652,306 or 35.3% of budget. Overall, the City's expenditures through the second 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 December 31. Two funds are presented (on page 3) with negative fund balance, the Community Development Block Grant fund at -\$56,417 and the HOME fund at -\$85,116. These 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 2020 through December 31, 2019

Commain Fund		Beginning Fund Balance		r-to-Date venues	Transfers In		ear-to-Date xpenditures		nsfers Out	Ending Fund Balance	С	Restricted, committed, Assigned	-	ssigned Fund alance
Special Revenue Fund	Budgetary Funds													
210 Community Dev Block Grant - 314,296 - 367,378 3,335 (56,417) - (56,417) - (56,417) - (56,417) - (56,118)		\$ 39,295,699	\$ 29	9,384,243	\$ 5,781,504	\$	27,399,576	\$ 3,0	031,853	\$ 44,030,017	\$	9,187,129	\$ 34	4,842,888
211 HOME	Special Revenue Funds													
2200 Road Use Tax Fund 3,363,436 4,183,082 252,576 3,196,113 1,736,101 2,866,880 - 2,866,880 2300 Other Shared Revenue (17,585 12,500 9,533 1,810 - 2,639 - 2,639 - 2,863,890 2350 Metro Planning Org of J.C. 334,968 140,481 1776,105 305,137 - 366,417 - 366,417 - 366,417 2400 Employee Benefits 3,954,489 6,922,897 - 973,741 5,931,964 3,971,681 - 3,371,681 2600 Affordable Housing Fund 1,635,788 1,61067 500,000 915,402 - 1,236,403 - 1,236,403 - 1,236,403 2510 Peninsula Apartments 181,242 33,729 - 10,077,42 - 18,867	2100 Community Dev Block Grant	-		314,296	-		367,378		3,335	(56,417)		-		(56,417)
2300 Other Shared Revenue (17,885) 12,500 9,533 1,810 - 2,639 - 2,639 2360 Metro Planning Org of J.C. 354,968 140,481 176,105 305,137 5,931,964 3,971,681 - 3,66,417 2,000 Details 2500 Affordable Housing Fund 1,635,738 16,067 500,000 915,402 - 1,236,403 - 1,236,403 - 1,236,403 - 1,236,403 - 2,259,413 2510 Peninsual Apartments 181,242 33,729 - 33,31,10 - 2,829,413 1,234,205 18,186,186 - 8,670 - 1,236,403 - 1,236,403 - 1,236,403 - 2,829,413 1,234,205 1,585,208 2820 SSMID-Downtown District - 196,412 - 107,742 - 8,670	2110 HOME	-		200,083	-		241,726		43,473	(85,116)		-		(85,116)
2350 Metro Planning Org of J.C. 354,668 140,481 176,105 305,137 305,137 366,417 366,417 366,417 2400 Employee Benefits 3,954,689 6,922,897 7.973,741 5,931,964 3,971,681 7.326,403 7.1236,403	2200 Road Use Tax Fund	3,363,436	4	4,183,082	252,576		3,196,113	1,7	736,101	2,866,880		-	2	2,866,880
2400 Employee Benefits	2300 Other Shared Revenue	(17,585)		12,500	9,533		1,810		-	2,639		-		2,639
2500 Affordable Housing Fund 1,635,738 16,067 500,000 915,402 . 1,236,403 . 1,236,403 . 1,236,203 . 181,861 . 261* Tax Increment Financing 977,948 1,810,630 . 85,016 . 44,181 . 2,282,413 . 1,234,205 1,595,208 . 282,005 . 288,670	2350 Metro Planning Org of J.C.	354,968		140,481	176,105		305,137		-	366,417		-		366,417
181,845 181,	2400 Employee Benefits	3,954,489	(6,922,897	-		973,741	5,9	931,964	3,971,681		-	3	3,971,681
26** Tax Increment Financing 2820 SSMID-Downtown District 977,948 1,810,630 85,016 44,181 2,829,413 1,234,205 1,595,208 Dobt Service Fund 5**** Debt Service 9,227,709 6,405,776 - 824,976 - 14,808,509 2,011,304 12,777,205 Enterprise Funds 710* Parking 11,195,768 3,147,438 510,611 1,821,706 785,478 12,246,632 4,259,287 7,987,346 710* Parking 11,195,768 3,147,438 510,611 1,821,706 785,478 12,246,632 4,259,287 7,987,346 715* Mass Transit 6,576,921 1,576,625 1,680,740 4,088,147 - 5,926,139 3,616,616 2,309,523 720* Water 12,578,951 4,914,800 1,001,437 5,083,285 881,498 12,530,405 2,831,342 9,699,063 730* Water 12,578,951 4,914,800 1,001,437 5,083,285 881,498 12,530,405 2,831,342 9,699,063 750* Landfill 24,898 184,331 50,000 219,554 <t< td=""><td>2500 Affordable Housing Fund</td><td>1,635,738</td><td></td><td>16,067</td><td>500,000</td><td></td><td>915,402</td><td></td><td>-</td><td>1,236,403</td><td></td><td>-</td><td>•</td><td>1,236,403</td></t<>	2500 Affordable Housing Fund	1,635,738		16,067	500,000		915,402		-	1,236,403		-	•	1,236,403
Page	2510 Peninsula Apartments	181,242		33,729	-		33,110		-	181,861		-		181,861
Debt Service Fund 5*** Debt Service 9,227,709 6,405,776 - 824,976 - 14,808,509 2,011,304 12,797,205 12,797,205 11,995,766 3,147,438 510,611 1,821,706 785,478 12,246,632 4,259,287 7,987,346 7,157 Mass Transit 6,576,921 1,576,625 1,860,740 4,088,147 - 5,526,139 3,616,616 2,309,523 720* Wastewater 20,785,876 6,005,720 1,468,121 5,693,638 1,851,261 20,714,819 4,835,318 15,879,501 730* Water 12,578,951 4,914,800 1,001,437 5,083,285 881,498 12,530,405 2,831,342 9,699,063 7400 Refuse Collection 1,563,487 1,652,441 3,139 1,799,751 1,428,292 - 1,428,292 750* Landfill 24,896,657 3,788,037 438,476 2,656,983 188,603 26,277,884 22,947,340 3,330,244 7600 Airport 244,898 184,331 50,000 219,554 - 259,675 100,000 159,675 7700 Storm Water 931,736 764,611 5092 282,705 24,741 7,027,029 3,313,481 3,713,548 733* Housing Authority 7,339,090 5,194,733 43,473 5,525,525 24,741 7,027,029 3,313,481 3,713,548 733* Mass Management 3,182,770,52 8,009,908 14,341,140 7,9652,306 14,598,309 182,870,484 5,4336,020 12,8534,655 8,009,908 14,341,140 7,9652,306 14,598,309 182,870,484 5,4336,020 12,8534,655 8,009,908 14,341,140 1,979,652,306 14,598,309 182,870,484 5,4336,020 12,8534,655 8,009,908 14,341,140 1,979,652,306 14,598,309 182,870,484 5,4336,020 12,8534,655 1,654,641,543 1,654,1543 1,65	26** Tax Increment Financing	977,948		1,810,630	85,016		44,181		-	2,829,413		1,234,205		1,595,208
Part Park	2820 SSMID-Downtown District	-		196,412	-		107,742		-	88,670		-		88,670
Part	Debt Service Fund													
T10* Parking	5*** Debt Service	9,227,709	(6,405,776	-		824,976		-	14,808,509		2,011,304	12	2,797,205
T15* Mass Transit	Enterprise Funds													
720* Wastewater 20,785,876 6,005,720 1,468,121 5,693,638 1,851,261 20,714,819 4,835,318 15,879,501 730* Water 12,578,951 4,914,800 1,001,437 5,083,285 881,498 12,530,405 2,831,342 9,699,063 7400 Refuse Collection 1,563,487 1,652,441 3,139 1,790,775 - 1,428,292 1,428,292 1,428,292 - 1,428,292 1,428,292 1,428,292 1,428,292 2,627,584 22,947,340 3,330,244 7600 Airport 244,898 184,331 50,000 219,554 - 259,675 100,000 159,675 7700 Storm Water 931,736 764,611 592 282,705 120,000 1,294,233 - 1,294,233 - 1,294,233 - 1,294,233 - 1,294,233 - 1,294,233 - 1,294,233 - 1,294,233 - 1,294,233 - 1,294,233 - 1,294,233 - 1,294,233 - 1,294,233 - 1,294,233 - 1,294,233	710* Parking	11,195,768	;	3,147,438	510,611		1,821,706	7	785,478	12,246,632		4,259,287	7	7,987,346
730* Water 12,578,951 4,914,800 1,001,437 5,083,285 881,498 12,530,405 2,831,342 9,699,063 7400 Refuse Collection 1,563,487 1,652,441 3,139 1,790,775 - 1,428,292 - 1,428,292 750* Landfill 24,896,657 3,788,037 438,476 2,656,983 188,603 26,277,584 22,947,340 3,330,244 7600 Airport 244,898 184,331 50,000 219,554 259,675 100,000 159,675 7700 Storm Water 931,736 764,611 592 282,705 120,000 1,294,233 - 1,294,233 79** Housing Authority 7,339,090 5,194,733 43,473 5,525,525 24,741 7,027,029 3,313,481 3,713,548 Capital Projects Funds Enterprise Projects 29,941,180 2,725,905 1,679,467 14,859,552 - 19,487,000 - 19,487,000 Enterprise Projects 7,741,844 435,071 480,351 3,219,545 - 5,437,721<	715* Mass Transit	6,576,921		1,576,625	1,860,740		4,088,147		-	5,926,139		3,616,616	2	2,309,523
7400 Refuse Collection 1,563,487 1,652,441 3,139 1,790,775 - 1,428,292 - 1,428,292 750* Landfill 24,896,657 3,788,037 438,476 2,656,883 188,603 26,277,584 22,947,340 3,330,244 7600 Airport 244,898 184,331 50,000 219,554 - 259,675 100,000 159,675 7700 Storm Water 931,736 764,611 592 282,705 120,000 1,294,233 - 1,294,233 79** Housing Authority 7,339,090 5,194,733 43,473 5,525,525 24,741 7,027,029 3,313,481 3,713,548 Capital Project Funds Governmental Projects 29,941,180 2,725,905 1,679,467 14,859,552 - 19,487,000 - 19,487,000 Enterprise Projects 7,741,844 435,071 480,351 3,219,545 - 5,437,721 - 5,437,721 Total Budgetary Funds Internal Service Funds 810* Equipment	720* Wastewater	20,785,876	(6,005,720	1,468,121		5,693,638	1,8	851,261	20,714,819		4,835,318	15	5,879,501
750* Landfill 24,896,657 3,788,037 438,476 2,656,983 188,603 26,277,584 22,947,340 3,330,244 7600 Airport 244,898 184,331 50,000 219,554 - 259,675 100,000 159,675 770° Storm Water 931,736 764,611 592 282,705 120,000 1,294,233 - 1,294,233 79** Housing Authority 7,339,090 5,194,733 43,473 5,525,525 24,741 7,027,029 3,313,481 3,713,548 Capital Project Funds Governmental Projects 29,941,180 2,725,905 1,679,467 14,859,552 - 19,487,000 - 19,487,000 Enterprise Projects 7,741,844 435,071 480,351 3,219,545 - 5,437,721 - 5,437,721 Total Budgetary Funds Internal Service Funds 810* Equipment \$15,667,563 \$3,666,513 - \$2,255,330 \$(257,169) \$17,335,916 \$14,542,156 \$2,793,760 8200 R	730* Water	12,578,951	4	4,914,800	1,001,437		5,083,285	8	881,498	12,530,405		2,831,342	9	9,699,063
7600 Airport 244,898 184,331 50,000 219,554 - 259,675 100,000 159,675 7700 Storm Water 931,736 764,611 592 282,705 120,000 1,294,233 - 1,294,233 79** Housing Authority 7,339,090 5,194,733 43,473 5,525,525 24,741 7,027,029 3,313,481 3,713,548 Capital Project Funds Governmental Projects 29,941,180 2,725,905 1,679,467 14,859,552 - 19,487,000 - 19,487,000 Enterprise Projects 7,741,844 435,071 480,351 3,219,545 - 5,437,721 - 5,437,721 - 5,437,721 Total Budgetary Funds \$182,770,052 \$80,009,908 \$14,341,140 \$79,652,306 \$14,598,309 \$182,870,484 \$54,336,020 \$128,534,465 Non-Budgetary Funds Binternal Service Funds 810* Equipment \$15,667,563 \$3,666,513 \$- \$2,255,330 \$(257,169) \$17,335,916 \$14,542,156 \$2,793,760 8200 Risk Management 3,883,876 1,641,103 - 883,436 - 4,641,543 - 4,641,543 830* Information Technology 2,992,005 923,108 - 13,373,064 - 2,542,049 633,673 1,908,377 8400 Central Services 701,819 149,996 - 82,167 - 769,648 - 769,648 500 Health Insurance Reserves 11,156,890 5,180,197 - 5,077,767 - 11,259,320 8,877,831 2,381,489 8600 Dental Insurance Reserves 258,467 206,189 - 169,399 - 295,257 - 295,257 Total Non-Budgetary Funds	7400 Refuse Collection	1,563,487		1,652,441	3,139		1,790,775		-	1,428,292		-		1,428,292
7700 Storm Water 79** Housing Authority 931,736 764,611 592 282,705 120,000 1,294,233 - 1,294,233 79** Housing Authority 7,339,090 5,194,733 43,473 5,525,525 24,741 7,027,029 3,313,481 3,713,548 Capital Project Funds Governmental Projects Enterprise Projects 29,941,180 2,725,905 1,679,467 14,859,552 - 19,487,000 - 19,487,000 - 5,437,721 </td <td>750* Landfill</td> <td>24,896,657</td> <td>(</td> <td>3,788,037</td> <td>438,476</td> <td></td> <td>2,656,983</td> <td></td> <td>188,603</td> <td>26,277,584</td> <td></td> <td>22,947,340</td> <td>3</td> <td>3,330,244</td>	750* Landfill	24,896,657	(3,788,037	438,476		2,656,983		188,603	26,277,584		22,947,340	3	3,330,244
79** Housing Authority 7,339,090 5,194,733 43,473 5,525,525 24,741 7,027,029 3,313,481 3,713,548 Capital Project Funds	7600 Airport	244,898		184,331	50,000		219,554		-	259,675		100,000		159,675
Capital Project Funds Governmental Projects 29,941,180 2,725,905 1,679,467 14,859,552 - 19,487,000 - 19,487,000 Enterprise Projects 7,741,844 435,071 480,351 3,219,545 - 5,437,721 - 5,437,721 Total Budgetary Funds \$182,770,052 \$80,009,908 \$14,341,140 \$79,652,306 \$14,598,309 \$182,870,484 \$54,336,020 \$128,534,465 Non-Budgetary Funds Internal Service Funds 810* Equipment \$15,667,563 \$3,666,513 \$- \$2,255,330 \$(257,169) \$17,335,916 \$14,542,156 \$2,793,760 8200 Risk Management 3,883,876 1,641,103 - 883,436 - 4,641,543 - 4,641,543 - 4,641,543 830* Information Technology 2,992,005 923,108 - 1,373,064 - 2,542,049 633,673 1,908,377 8400 Central Services 701,819 149,996 - 82,167 - 769,648 - 769,648 8500 Health Insurance Reserves 11,156,890 5,180,197 - 5,077,767 - 11,259,320 8,877,831 2,381,489 8600 Dental Insurance Reserves 258,467 206,189 - 169,399 - 295,257 - 295,257 Total Non-Budgetary Funds \$34,660,620 \$11,767,107 \$- \$9,841,163 \$(257,169) \$36,843,733 \$24,053,659 \$12,790,074	7700 Storm Water	931,736		764,611	592		282,705	•	120,000	1,294,233		-		1,294,233
Governmental Projects 29,941,180 2,725,905 1,679,467 14,859,552 - 19,487,000 - 19,487,000 Finterprise Projects 7,741,844 435,071 480,351 3,219,545 - 5,437,721 - 5,437,721 - 5,437,721 Total Budgetary Funds \$182,770,052 \$80,009,908 \$14,341,140 \$79,652,306 \$14,598,309 \$182,870,484 \$54,336,020 \$128,534,465 Non-Budgetary Funds Internal Service Funds 810* Equipment \$15,667,563 \$3,666,513 \$-\$2,255,330 \$(257,169) \$17,335,916 \$14,542,156 \$2,793,760 8200 Risk Management 3,883,876 1,641,103 - 883,436 - 4,641,543 - 4,641,543 830* Information Technology 2,992,005 923,108 - 1,373,064 - 2,542,049 633,673 1,908,377 8400 Central Services 701,819 149,996 - 82,167 - 769,648 - 769,648 8500 Health Insurance Reserves 11,156,890 5,180,197 - 5,077,767 - 11,259,320 8,877,831 2,381,489 8600 Dental Insurance Reserves 258,467 206,189 - 169,399 - 295,257 - 295,257 Total Non-Budgetary Funds \$34,660,620 \$11,767,107 \$-\$9,841,163 \$(257,169) \$36,843,733 \$24,053,659 \$12,790,074	79** Housing Authority	7,339,090		5,194,733	43,473		5,525,525		24,741	7,027,029		3,313,481	3	3,713,548
## Enterprise Projects	Capital Project Funds													
Non-Budgetary Funds \$182,770,052 \$80,009,908 \$14,341,140 79,652,306 \$14,598,309 \$182,870,484 \$54,336,020 \$128,534,465 Non-Budgetary Funds Internal Service Funds 810* Equipment \$15,667,563 \$3,666,513 - \$2,255,330 \$(257,169) \$17,335,916 \$14,542,156 \$2,793,760 8200 Risk Management 3,883,876 1,641,103 - 883,436 - 4,641,543 - 4,641,543 830* Information Technology 2,992,005 923,108 - 1,373,064 - 2,542,049 633,673 1,908,377 8400 Central Services 701,819 149,996 - 82,167 - 769,648 - 769,648 8500 Health Insurance Reserves 11,156,890 5,180,197 - 5,077,767 - 11,259,320 8,877,831 2,381,489 8600 Dental Insurance Reserves 258,467 206,189 - 169,399 - 295,257 - 295,257 Total Non-Budgetary Funds	Governmental Projects	29,941,180	2	2,725,905	1,679,467		14,859,552		-	19,487,000		-	19	9,487,000
Non-Budgetary Funds Service Funds Store Store	Enterprise Projects	7,741,844		435,071	480,351		3,219,545		-	5,437,721		-		5,437,721
Internal Service Funds	Total Budgetary Funds	\$182,770,052	\$ 80	0,009,908	\$14,341,140	\$	79,652,306	\$14,	598,309	\$182,870,484	\$	54,336,020	\$128	8,534,465
810* Equipment \$ 15,667,563 \$ 3,666,513 - \$ 2,255,330 \$ (257,169) \$ 17,335,916 \$ 14,542,156 \$ 2,793,760 8200 Risk Management 3,883,876 1,641,103 - 883,436 - 4,641,543 - 4,641,543 830* Information Technology 2,992,005 923,108 - 1,373,064 - 2,542,049 633,673 1,908,377 8400 Central Services 701,819 149,996 - 82,167 - 769,648 - 769,648 8500 Health Insurance Reserves 11,156,890 5,180,197 - 5,077,767 - 11,259,320 8,877,831 2,381,489 8600 Dental Insurance Reserves 258,467 206,189 - 169,399 - 295,257 - 295,257 Total Non-Budgetary Funds	Non-Budgetary Funds													
810* Equipment \$ 15,667,563 \$ 3,666,513 - \$ 2,255,330 \$ (257,169) \$ 17,335,916 \$ 14,542,156 \$ 2,793,760 8200 Risk Management 3,883,876 1,641,103 - 883,436 - 4,641,543 - 4,641,543 830* Information Technology 2,992,005 923,108 - 1,373,064 - 2,542,049 633,673 1,908,377 8400 Central Services 701,819 149,996 - 82,167 - 769,648 - 769,648 8500 Health Insurance Reserves 11,156,890 5,180,197 - 5,077,767 - 11,259,320 8,877,831 2,381,489 8600 Dental Insurance Reserves 258,467 206,189 - 169,399 - 295,257 - 295,257 Total Non-Budgetary Funds	Internal Service Funds													
8200 Risk Management 3,883,876 1,641,103 - 883,436 - 4,641,543 - 4,641,543 830* Information Technology 2,992,005 923,108 - 1,373,064 - 2,542,049 633,673 1,908,377 8400 Central Services 701,819 149,996 - 82,167 - 769,648 - 769,648 8500 Health Insurance Reserves 11,156,890 5,180,197 - 5,077,767 - 11,259,320 8,877,831 2,381,489 8600 Dental Insurance Reserves 258,467 206,189 - 169,399 - 295,257 - 295,257 Total Non-Budgetary Funds \$ 34,660,620 \$ 11,767,107 \$ - \$ 9,841,163 \$ (257,169) \$ 36,843,733 \$ 24,053,659 \$ 12,790,074		\$ 15,667.563	\$:	3,666.513	\$ -	\$	2,255.330	\$ (2	257,169)	\$ 17,335.916	\$	14,542.156	\$ 2	2,793.760
830* Information Technology 2,992,005 923,108 - 1,373,064 - 2,542,049 633,673 1,908,377 8400 Central Services 701,819 149,996 - 82,167 - 769,648 - 769,648 8500 Health Insurance Reserves 11,156,890 5,180,197 - 5,077,767 - 11,259,320 8,877,831 2,381,489 8600 Dental Insurance Reserves 258,467 206,189 - 169,399 - 295,257 - 295,257 Total Non-Budgetary Funds \$ 34,660,620 \$ 11,767,107 \$ - \$ 9,841,163 \$ (257,169) \$ 36,843,733 \$ 24,053,659 \$ 12,790,074	• •				-	¥		÷ (*	-		~	-,,		
8400 Central Services 701,819 149,996 - 82,167 - 769,648 - 769,648 8500 Health Insurance Reserves 11,156,890 5,180,197 - 5,077,767 - 11,259,320 8,877,831 2,381,489 8600 Dental Insurance Reserves 258,467 206,189 - 169,399 - 295,257 - 295,257 Total Non-Budgetary Funds	· ·				_		,		_			633.673		
8500 Health Insurance Reserves 8600 Dental Insurance Reserves 258,467 206,189 - 169,399 - 295,257 - 295,257 Total Non-Budgetary Funds \$ 34,660,620 \$ 11,767,107 \$ - \$ 9,841,163 \$ (257,169) \$ 36,843,733 \$ 24,053,659 \$ 12,790,074					_				_					
8600 Dental Insurance Reserves 258,467 206,189 - 169,399 - 295,257 - 295,257 Total Non-Budgetary Funds \$ 34,660,620 \$ 11,767,107 \$ - \$ 9,841,163 \$ (257,169) \$ 36,843,733 \$ 24,053,659 \$ 12,790,074			!		_				_			8.877.831	3	
			·		-				-			-,,	-	295,257
	Total Non-Budgetary Funds	\$ 34,660,620	\$ 1°	1,767,107	\$ -	\$	9,841,163	\$ (2	257,169)	\$ 36,843,733	\$	24,053,659	\$ 12	2,790,074
	Total All Funds	\$217,430,672			\$14,341,140			•		\$219,714,218				

City of Iowa City Revenues by Fund Fiscal Year 2020 through December 31, 2019

	2019	2020	2020	2020		
	Actual	Budget	Revised	Actual	Variance	Percent
Budgetary Fund Revenues						
General Fund						
10** General Fund	\$ 56,279,461	\$ 54,484,311	\$ 55,158,166	\$ 29,384,243	\$ (25,773,923)	53.3%
Special Revenue Funds						
2100 Community Dev Block Grant	758,935	733,511	847,897	314,296	(533,601)	37.1%
2110 HOME	714,103	739,722	1,243,170	200,083	(1,043,087)	16.1%
2200 Road Use Tax Fund	8,955,947	8,514,360	8,514,360	4,183,082	(4,331,278)	49.1%
2300 Other Shared Revenue	8,333	-	44,981	12,500	(32,481)	27.8%
2350 Metro Planning Org of Johnson Co	378,503	386,866	386,866	140,481	(246,385)	36.3%
2400 Employee Benefits	12,845,423	13,031,767	13,031,767	6,922,897	(6,108,870)	53.1%
2500 Affordable Housing Fund	422,309	-	-	16,067	16,067	0.0%
2510 Peninsula Apartments	70,805	73,270	73,270	33,729	(39,541)	46.0%
26** Tax Increment Financing	2,598,651	3,460,835	3,460,835	1,810,630	(1,650,205)	52.3%
2820 SSMID-Downtown District	397,730	398,091	398,091	196,412	(201,679)	49.3%
Debt Service Fund						
5*** Debt Service	12,811,836	12,190,584	12,190,584	6,405,776	(5,784,808)	52.5%
Enterprise Funds						
710* Parking	6,192,536	6,083,351	6,083,351	3,147,438	(2,935,913)	51.7%
715* Mass Transit	4,535,779	4,401,002	4,739,999	1,576,625	(3,163,374)	33.3%
720* Wastewater	13,424,866	11,768,312	11,768,312	6,005,720	(5,762,592)	51.0%
730* Water	10,065,852	9,628,406	9,628,406	4,914,800	(4,713,606)	51.0%
7400 Refuse Collection	3,717,374	3,669,983	3,669,983	1,652,441	(2,017,542)	45.0%
750* Landfill	7,105,849	6,994,782	7,024,276	3,788,037	(3,236,239)	53.9%
7600 Airport	367,258	363,020	363,020	184,331	(178,689)	50.8%
7700 Storm Water	1,595,027	1,727,010	1,727,010	764,611	(962,399)	44.3%
79** Housing Authority	10,293,528	9,606,558	9,606,558	5,194,733	(4,411,825)	54.1%
Capital Project Funds						
Governmental Projects	15,145,338	17,949,000	26,892,657	2,725,905	(24,166,752)	10.1%
Enterprise Projects	1,528,536	3,928,741	4,842,822	435,071	(4,407,751)	9.0%
Total Budgetary Revenues	\$ 170,213,979	\$ 170,133,482	\$181,696,381	\$ 80,009,908	\$ (101,686,473)	44.0%
Non-Budgetary Fund Revenues						
Internal Service Funds						
810* Equipment	\$ 7,327,947	\$ 7,206,938	\$ 7,206,938	\$ 3,666,513	\$ (3,540,425)	50.9%
8200 Risk Management	1,671,941	1,726,350	1,726,350	1,641,103	(85,247)	95.1%
830* Information Technology	2,444,853	2,347,559	2,347,559	923,108	(1,424,451)	39.3%
8400 Central Services	252,275	268,622	268,622	149,996	(118,626)	55.8%
8500 Health Insurance Reserves	8,887,214	9,230,807	9,230,807	5,180,197	(4,050,610)	56.1%
8600 Dental Insurance Reserves	411,909	440,037	440,037	206,189	(233,848)	46.9%
Total Non-Budgetary Revenues	\$ 20,996,138	\$ 21,220,313	\$ 21,220,313	\$ 11,767,107	\$ (9,453,206)	55.5%
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City of Iowa City Revenues by Type Fiscal Year 2020 through December 31, 2019

Property Taxes		2019 Actual		2020 Budget	2020 Revised	2020 Actual	Variance	Percent
Other City Taxes: TIF Revenues 2,564,840 3,450,835 3,450,835 1,781,264 (1,669,571) 5,6% Gas/Electric Excise Taxes 667,713 676,391 676,391 338,783 (337,633) 50,1% Mobile Home Taxes 1,301,827 1,045,700 1,467,700 426,272 (619,428) 40,8% Holel/Motel Taxes 1,301,827 1,045,700 1,462,727 (619,428) 40,8% Utility Franchise Tax 984,890 976,050 976,050 279,347 (696,703) 28,8% Subtotal 5,557,424 6,210,166 6,210,168 2,881,514 (3,348,642) 46,19 Licenses, Permits, & Fees: 6 71,650 71,650 4,121 (67,529) 5,8 Food & Liquer Licenses 1,610 7,610 7,610 2,665 (4,945) 356,000 2,70 1,7510 2,461 4,945) 368,170 28,29 2,92,248 4,88 4,82 2,512,50 1,512,50 1,41,450 (36,817) 2,82 2,00	Budgetary Fund Revenues	. 101001					3 441190	2.00111
TIF Revenues	Property Taxes	\$ 59,115,402	\$	60,296,653	\$ 60,296,653	\$ 31,461,147	\$ (28,835,506)	52.2%
TIF Revenues	Other City Taxes:							
Gast Gast Gross Gross Gross Gross Gross Gross Gast Gross Gast Gast	·	2 564 840		3.450.835	3,450,835	1.781.264	(1.669.571)	51.6%
Mobile Home Taxes							,	
HotelMotel Taxes				•			, ,	
Utility Franchise Tax 964.690 976.050 976.050 279.347 (e96.703) 28.69 Licenses, Permits, & Fees: 5.57.424 6.210,156 6.210,156 2.861,514 (3.348,642) 4.617 Licenses, Permits, & Fees: General Use Permits 86.756 71,650 71,650 4.121 (67,529) 5.8% Food & Liquer Licenses 126,709 110,380 57,360 (53,020) 52.0% Franchise Fees 6,150 7,610 7,610 2,665 (4,945) 35.0% Franchise Fees 586,428 512,750 512,750 144,590 13,432 202,248 94.0% Misc Lic & Permits 58,608 40,330 40,330 41,083 253 100,6% Intergovermental: Fed Intergoverment Revenue 13,349,850 17,803,758 20,781,252 5,822,562 (14,256,890) 28,0% Property Tax Credis 1,559,040 1,759,102 17,59,102 753,477 (985,625) 43,34% State 28t Agreements 2,060,750 2,045,							, ,	
Subtotal 5,557,424 6,210,156 6,210,156 2,861,514 (3,348,642) 46,1%							, ,	
General Use Permits 88,756 71,650 71,650 4,121 (67,529) 5,8% Food & Liquor Licenses 126,709 110,380 171,380 57,360 (63,50) 52,000 42,000 42,000 44,680 36,000 32,000 42,000 43,000 41,033 20,200 49,680 49,680 40,000 41,103 20,200 49,680 49,690 43,000 41,000 49,690 49,690 49,690 49,690 40,000 40,0	•				-			46.1%
Food & Liquor Licenses 126,709 110,380 110,380 57,360 (53,020) 52.0% Professional License 6,150 7,610 7,610 2,665 (4,945) 35.0% Franchise Fees 586,428 512,750 512,750 144,580 (368,170) 28.2% Construction Permits & Insp Fees 2,141,423 1,842,590 1,842,590 913,342 (929,248) 49,6% Misc Lic & Permits 58,608 40,830 40,830 41,083 41,083 253 100,6% Subtotal 3,006,074 2,565,810 2,565,810 1,163,152 (1,422,658) 45,0% Intergovernmental: Fed Intergovernment Revenue 13,349,850 17,803,758 20,781,252 5,822,562 (14,958,690) 28.0% Road Use Tax 8,820,138 8,426,600 8,426,500 4,081,424 (4,345,076) 48,4% Sitate 28E Agreements 2,060,750 2,045,110 2,095,110 2,082,626 (12,484) 99,4% Other State Grants 3,203,172 3,122,281 5,862,081 2,712,901 (3,149,180) 46,3% Charges For Fees And Services: Building & Development 1,219,311 381,900 381,900 280,936 (100,964) 73.6% Animal Care Services 149,766 104,990 104,990 137,375 32,385 30,8% Animal Care Services 149,766 104,990 104,990 137,375 32,385 30,8% Animal Care Services 9,060 7,140 7,140 5,580 (15,600) 78,2% Transif Fees 1,220,379 1,226,590 1,226,590 544,982 (681,608) 44,4% Water Charges 9,645,556 9,336,770 9,336,770 4,735,233 (4,601,537) 50,7% Wastewater Charges 1,880,533 5,933,293 5,933,293 3,128,861 (2,806,433) 52,7% Wastewater Charges 1,580,933 11,709,510 756,033 (95,141) 3,004,837 Subtotal 3,987,887 41,622,105 41,622,105 21,048,399 (05,73,706) 50,8% Wischard Charges 1,580,933 1,799,610 776,000 7	Licenses, Permits, & Fees:							
Professional License	General Use Permits	86,756		71,650	71,650	4,121	(67,529)	5.8%
Franchise Fees	Food & Liquor Licenses	126,709		110,380	110,380	57,360	(53,020)	52.0%
Construction Permits & Insp Fees 2,141,423 1,842,590 1,842,590 913,342 929,248 49.6% Misc Lie & Permits 58,608 40,830 40,830 41,083 253 10.05% 1	Professional License	6,150		7,610	7,610	2,665	(4,945)	35.0%
Misc Lic & Permits 58,608 40,830 40,830 41,083 253 100,6% Subtotal 3,006,074 2,585,810 2,585,810 1,163,152 (1,422,658) 45,0% Intergovernmental: Fed Intergovernment Revenue 13,349,850 17,803,758 20,781,252 5,822,562 (14,958,690) 28.0% Property Tax Creditis 1,559,040 1,759,102 1,759,102 763,477 (995,625) 43,44 Road Use Tax 8,820,138 8,426,500 8,426,500 4,081,424 (4,345,076) 48,44 State 28E Agreements 2,000,750 2,045,110 2,085,610 2,082,626 (12,484) 99,4% Oberating Grants 69,584 73,820 73,820 66,984 (6,836) 90,79 Oberating Grants 1,204,577 2,791,866 6,791,866 777,093 (6,014,774) 11,4% Local 28E Agreements 1,204,577 2,791,866 6,791,866 777,093 (6,014,774) 11,4% Subtotal 1,22,331 381,900 381,900 </td <td>Franchise Fees</td> <td>586,428</td> <td></td> <td>512,750</td> <td>512,750</td> <td>144,580</td> <td>(368,170)</td> <td>28.2%</td>	Franchise Fees	586,428		512,750	512,750	144,580	(368,170)	28.2%
Subtotal 3,006,074 2,585,810 2,585,810 1,163,152 (1,422,658) 45.0% Intergovernmental: Fed Intergovernment Revenue 13,349,850 17,803,758 20,781,252 5,822,562 (14,958,690) 28.0% Property Tax Credits 1,559,040 1,759,102 1,759,102 763,477 (995,625) 43,44% Road Use Tax 8,820,138 8,426,500 8,426,500 4,081,424 (4,345,076) 48.4% State 28E Agreements 2,060,750 2,045,110 2,095,110 2,082,626 (12,484) 99,4% Operating Grants 69,584 73,820 73,820 66,984 (6,836) 90,7% Other State Grants 3,203,172 3,122,281 5,862,081 2,712,901 (3,149,180) 46,3% Local 28E Agreements 1,204,577 2,791,866 6,791,866 777,093 (6,014,774) 11,4% Subtotal 30,267,112 36,022,437 45,789,731 16,307,066 (29,482,665) 35,6% Charges For Fees And Services: Building & Development 1,219,311 381,900 381,900 280,936 (100,964) 73.6% Police Services 14,926 104,990 104,990 137,375 32,385 30.8% Animal Care Services 1,4926 10,780 7,294 (3,486) 67.7% Fire Services 9,060 7,140 7,140 5,580 (1,560) 78.2% Transit Fees 1,220,379 1,226,590 544,982 (681,608) 44.4% Culture & Recreation 767,966 778,090 372,099 (465,991) 40,1% Misc Charges For Services 9,455,56 9,336,770 9,336,770 4,735,233 (4,601,537) 50.7% Wastewater Charges 1,580,191 1,709,510 756,203 (553,307) 44.2% Landfill Charges 5,889,533 5,933,293 5,933,293 3,126,861 (2,806,433) 52.7% Storm Water Charges 1,568,019 1,709,510 1,709,510 756,203 (553,307) 44.2% Parking Charges 1,568,019 1,709,510 1,709,510 756,203 (553,307) 44.2% Parking Charges 1,568,019 1,709,510 1,709,510 756,203 (553,307) 44.2% Parking Charges 1,568,019 1,709,510 1,709,510 756,203 (553,307) 44.2% Library Fines & Fees 135,183 106,747 106,747 42,560 200,144 (275,216) 42.1% Library Fines & Fees	Construction Permits & Insp Fees	2,141,423		1,842,590	1,842,590	913,342	(929,248)	49.6%
Subtotal 3,006,074 2,585,810 2,585,810 1,163,152 (1,422,658) 45.0% Intergovernmental: Fed Intergovernment Revenue 13,349,850 17,803,758 20,781,252 5,822,562 (14,958,690) 28.0% Property Tax Credits 1,559,040 1,759,102 1,759,102 763,477 (995,625) 43,4% Road Use Tax 8,820,138 8,426,500 8,426,500 4,081,424 (4,345,076) 48.4% State 28E Agreements 2,060,750 2,045,110 2,095,110 2,082,626 (12,484) 99.4% Operating Grants 3,203,172 3,122,281 5,882,081 2,712,901 (3,149,180) 46.3% Local 28E Agreements 1,204,577 2,791,866 6,791,866 777,093 (6,014,774) 11.4% Subtotal 30,267,112 36,022,437 45,789,731 16,307,066 (29,482,665) 35,66% Charges For Fees And Services: Building & Development 1,219,311 381,900 381,900 280,936 (100,964) 73.6% Police Services 14,926 104,990 104,990 137,375 32,385 130,8% Fire Services 9,060 7,140 7,140 5,580 (1,560) 78.2% Transit Fees 1,220,379 1,226,590 7,269,00 544,982 (681,608) 44,4% Culture & Recreation 767,966 778,090 778,090 312,099 (465,991) 40,1% Misc Charges For Services 9,454,556 9,336,770 9,336,770 4,752,33 (4,601,537) 50,7% Wastewater Charges 1,280,133 11,431,556 11,431,556 5,716,463 (5,715,093) 50,0% Wastewater Charges 1,580,191 1,709,510 1,709,510 756,203 (593,307) 4,282 Parking Charges 6,546,854 6,552,620 6,552,620 3,507,783 (3,044,837) 53,5% Storm Water Charges 1,580,191 1,709,510 1,709,510 756,203 (593,307) 4,282 Parking Charges 1,580,191 1,709,510 1,709,510 756,203 (593,307) 4,283 Parking Charges 1,580,191 1,709,510 1,709,510 756,203 (593,307) 4,284 Parking Fines 602,260 475,360 40,074,400 40,980 23,784 (17,196) 50,0% Miscellaneous: Code Enforcement 278,070 235,180 235,180 175,989 (59,191) 74.8% Parking Fines 602,260 475,360	Misc Lic & Permits			40,830			, ,	100.6%
Fed Intergovernment Revenue 13,349,850 17,803,758 20,781,252 5,822,562 (14,958,690) 28.0% Property Tax Credits 1,559,040 1,759,102 1,759,102 763,477 (995,625) 43.4% Road Use Tax 8,820,138 8,426,500 4,046,500 4,081,424 (4,345,076) 48.4% State 28E Agreements 2,060,750 2,045,110 2,095,110 2,082,626 (12,484) 99.4% Oberating Grants 69,584 73,820 73,820 66,984 (6,836) 90.7% Other State Grants 3,203,172 31,222,221 5,862,081 2,712,901 (3,149,180) 46.3% Local 28E Agreements 1,204,577 2,791,866 6,791,866 777,093 (6,014,774) 11.4% Subtotal 30,267,112 36,022,437 45,789,731 16,307,066 (29,482,665) 35,6% Charges For Fees And Services Building & Development 1,219,311 381,900 381,900 280,936 (100,964) 73,6% Police Services <td< td=""><td>Subtotal</td><td>3,006,074</td><td></td><td></td><td>2,585,810</td><td>1,163,152</td><td>(1,422,658)</td><td>45.0%</td></td<>	Subtotal	3,006,074			2,585,810	1,163,152	(1,422,658)	45.0%
Property Tax Credits 1,559,040 1,759,102 1,759,102 763,477 (995,625) 43.4% Road Use Tax 8,820,138 8,426,500 8,426,500 4,081,424 (4,345,076) 48.4% State 28E Agreements 2,060,750 2,045,110 2,095,110 2,085,266 (12,484) 99.4% Operating Grants 69,584 73,820 73,820 66,984 (6,836) 90.7% Other State Grants 3,203,172 3,122,281 5,862,081 2,712,901 (3,149,180) 46.3% Local 28E Agreements 1,204,577 2,791,866 6,791,866 777.093 (6,014,774) 11.4% Subtotal 30,267,112 36,022,437 45,789,731 16,307,066 (29,482,665) 35,6% Charges For Fees And Services Building & Development 1,219,311 381,900 381,900 280,936 (100,964) 73,6% Police Services 149,766 104,990 107,890 137,375 32,385 130,8% Fire Services 149,766 104,9	Intergovernmental:							
Road Use Tax 8,820,138 8,426,500 4,081,424 (4,345,076) 48,4% State ZBE Agreements 2,060,750 2,045,110 2,095,110 2,095,262 (12,484) 99,4% Operating Grants 85,884 73,820 73,820 66,984 (6,839) 90,7% Other State Grants 3,203,172 3,122,281 5,862,081 2,712,901 (3,149,180) 46,3% Local ZBE Agreements 1,204,577 2,791,866 6,791,866 777,093 (6,014,774) 11,4% Subtotal 30,267,112 36,022,437 45,789,731 16,307,066 (29,482,665) 35,6% Charges For Fees And Services Building & Development 1,219,311 381,900 280,936 (100,964) 73,6% Police Services 149,766 104,990 104,990 137,375 32,385 13,08 Animal Care Services 9,060 7,140 7,140 7,140 5,80 (1,560) 78,294 Transit Fees 1,220,397 1,226,590 1,226,590	Fed Intergovernment Revenue	13,349,850		17,803,758	20,781,252	5,822,562	(14,958,690)	28.0%
State 28E Agreements 2,060,750 2,045,110 2,095,110 2,082,626 (12,484) 99,4% Operating Grants 69,584 73,820 73,820 66,984 (6,836) 90,7% Other State Grants 3,203,172 3,122,281 5,862,081 2,712,901 (3,149,180) 46,3% Local 28E Agreements 1,204,577 2,791,866 6,791,866 777,093 (6,014,774) 11,4% Subtotal 30,267,112 36,022,437 45,789,731 16,307,066 (29,482,665) 35,6% Charges For Fees And Services: Building & Development 1,219,311 381,900 381,900 280,936 (100,964) 73,6% Police Services 149,766 104,990 104,990 137,375 32,385 130,8% Animal Care Services 149,966 104,990 10,780 7,294 (3,486) 67.7% Fire Services 9,060 7,140 7,140 5,580 (1,560) 78,2% Transit Fees 1,220,379 1,226,590 1,226,590 544,982 <td>Property Tax Credits</td> <td>1,559,040</td> <td></td> <td>1,759,102</td> <td>1,759,102</td> <td>763,477</td> <td>(995,625)</td> <td>43.4%</td>	Property Tax Credits	1,559,040		1,759,102	1,759,102	763,477	(995,625)	43.4%
Operating Grants 69,584 73,820 73,820 66,984 (6,836) 90.7% Other State Grants 3,203,172 3,122,281 5,862,081 2,712,901 (3,149,180) 46,3% Local 28E Agreements 1,204,577 2,791,866 6,791,866 777,093 (6,014,774) 11,4% Subtotal 30,267,112 36,022,437 45,789,731 16,307,066 (29,482,665) 35,6% Charges For Fees And Services 8 8 8 149,766 104,990 104,990 137,375 32,385 130,8% Police Services 14,922 10,780 10,780 7,294 (3,486) 67.7% Fire Services 1,4922 10,780 10,780 7,294 (3,486) 67.7% Transit Fees 1,220,379 1,226,590 1,226,590 544,982 (681,608) 44.4% Culture & Recreation 767,966 778,090 778,090 312,099 (465,991) 40.5% Water Charges 9,645,556 9,336,770 9,336,770 4,7	Road Use Tax	8,820,138		8,426,500	8,426,500	4,081,424	(4,345,076)	48.4%
Other State Grants 3,203,172 3,122,281 5,862,081 2,712,901 (3,149,180) 46.3% Local 28E Agreements 1,204,577 2,791,866 6,791,866 777,093 (6,014,774) 11.4% Subtotal 30,267,112 36,022,437 45,789,731 16,307,066 (29,482,665) 35.6% Charges For Fees And Services Building & Development 1,219,311 381,900 381,900 280,936 (100,964) 73.6% Police Services 149,766 104,990 104,990 137,375 32,385 130.8% Animal Care Services 14,922 10,780 1,740 5,580 (1,560) 78.2% Fire Services 9,060 7,140 7,140 5,580 (1,560) 78.2% Transit Fees 1,220,379 1,226,590 1,226,590 544,982 (681,608) 44.4% Culture & Recreation 767,966 778,090 778,090 312,099 (465,991) 40.1% Misc Charges For Services 69,445 73,416 29	State 28E Agreements	2,060,750		2,045,110	2,095,110	2,082,626	(12,484)	99.4%
Local 28E Agreements 1,204,577 2,791,866 6,791,866 777,093 (6,014,774) 11.4% Subtotal 30,267,112 36,022,437 45,789,731 16,307,066 (29,482,665) 35,6% Charges For Fees And Services: Use of the process o	Operating Grants	69,584		73,820	73,820	66,984	(6,836)	90.7%
Subtotal 30,267,112 36,022,437 45,789,731 16,307,066 (29,482,665) 35,6% Charges For Fees And Services: Building & Development 1,219,311 381,900 381,900 280,936 (100,964) 73,6% Police Services 149,766 104,990 104,990 137,375 32,385 130,8% Animal Care Services 14,922 10,780 10,780 7,294 (3,486) 67,7% Fire Services 9,060 7,140 7,140 5,580 (1,560) 78,2% Transit Fees 1,220,379 1,226,590 1,226,590 544,982 (681,608) 44,4% Culture & Recreation 767,966 778,090 778,090 312,099 (465,991) 40,1% Misc Charges For Services 69,454 73,416 73,416 29,764 (43,652) 40.1% Wastewater Charges 9,645,556 9,336,770 9,336,770 4,735,233 (4601,537) 50.7% Wastewater Charges 12,830,133 11,431,556 11,431,556 5,716,463 </td <td>Other State Grants</td> <td>3,203,172</td> <td></td> <td>3,122,281</td> <td>5,862,081</td> <td>2,712,901</td> <td>(3,149,180)</td> <td>46.3%</td>	Other State Grants	3,203,172		3,122,281	5,862,081	2,712,901	(3,149,180)	46.3%
Charges For Fees And Services: Building & Development 1,219,311 381,900 381,900 280,936 (100,964) 73.6% Police Services 149,766 104,990 104,990 137,375 32,385 130.8% Animal Care Services 14,922 10,780 10,780 7,294 (3,486) 67.7% Fire Services 9,060 7,140 7,140 5,580 (1,560) 78.2% Transit Fees 1,220,379 1,226,590 1226,590 544,982 (681,608) 44.4% Culture & Recreation 767,966 778,090 778,090 312,099 (465,991) 40.1% Misc Charges For Services 69,454 73,416 73,416 29,764 (43,652) 40.5% Wastewater Charges 12,830,133 11,431,556 11,431,556 5,716,463 (5,715,093) 50.07% Refuse Charges 4,056,934 4,075,450 4,075,450 1,887,827 (2,187,623) 46.3% Storm Water Charges 1,568,019 1,709,510 1,70	Local 28E Agreements	1,204,577		2,791,866	6,791,866	777,093	(6,014,774)	11.4%
Building & Development 1,219,311 381,900 381,900 280,936 (100,964) 73.6% Police Services 149,766 104,990 104,990 137,375 32,385 130.8% Animal Care Services 14,922 10,780 10,780 7,294 (3,486) 67.7% Fire Services 9,060 7,140 7,140 5,580 (1,560) 78.2% Transit Fees 1,220,379 1,226,590 1,226,590 544,982 (681,608) 44.4% Culture & Recreation 767,966 778,090 778,090 312,099 (465,991) 40.1% Misc Charges For Services 69,454 73,416 73,416 29,764 (43,652) 40.5% Water Charges 12,830,133 11,431,556 11,431,556 11,431,556 11,431,556 11,481,632 (2,187,623) 46.3% Refuse Charges 4,056,934 4,075,450 4,075,450 1,887,827 (2,1806,433) 52.7% Storm Water Charges 1,568,019 1,709,510 1,709,510 756	Subtotal	30,267,112		36,022,437	45,789,731	16,307,066	(29,482,665)	35.6%
Police Services 149,766 104,990 104,990 137,375 32,385 130.8% Animal Care Services Animal Care Services 14,922 10,780 10,780 7,294 (3,486) 67.7% Fire Services Fire Services 9,060 7,140 7,140 5,580 (1,560) 78.2% Transit Fees Culture & Recreation 767,966 778,990 778,990 312,099 (466,991) 40.1% Misc Charges For Services 69,454 73,416 73,416 29,764 (43,652) 40.5% Water Charges 9,645,556 9,336,770 9,336,770 4,735,233 (4,601,537) 50.7% Wastewater Charges 12,830,133 11,431,556 11,431,556 5,716,463 (5,715,093) 50.7% Wastewater Charges 4,056,934 4,075,450 4,075,450 1,887,827 (2,187,623) 46.3% Assert Charges 5,889,533 5,933,293 5,933,293 3,126,861 (2,806,433) 52.7% Storm Water Charges 1,568,019 1,709,510 1,709,510 756,203 (953,307) 44.2% Parking Charges 6,546,854 6,552,620 6,552,620 3,507,7	Charges For Fees And Services:							
Animal Care Services 14,922 10,780 10,780 7,294 (3,486) 67.7% Fire Services 9,060 7,140 7,140 5,580 (1,560) 78.2% Transit Fees 1,220,379 1,226,590 1,226,590 544,982 (681,608) 44.4% Culture & Recreation 767,966 778,090 778,090 312,099 (465,991) 40.1% Misc Charges For Services 69,454 73,416 29,764 (43,652) 40.5% Wastewater Charges 9,645,556 9,336,770 9,336,770 4,735,233 (4,601,537) 50.7% Wastewater Charges 12,830,133 11,431,556 5,716,463 (5,715,093) 50.0% Refuse Charges 4,056,934 4,075,450 4,075,450 1,887,827 (2,187,623) 46.3% Storm Water Charges 1,568,019 1,709,510 1,709,510 756,203 (953,307) 44.2% Parking Charges 6,546,854 6,552,620 6,552,620 3,507,783 (3,044,837) 53.5% <t< td=""><td>Building & Development</td><td>1,219,311</td><td></td><td>381,900</td><td>381,900</td><td>280,936</td><td>(100,964)</td><td>73.6%</td></t<>	Building & Development	1,219,311		381,900	381,900	280,936	(100,964)	73.6%
Fire Services 9,060 7,140 7,140 5,580 (1,560) 78.2% Transit Fees 1,220,379 1,226,590 1,226,590 544,982 (681,608) 44.4% Culture & Recreation 767,966 778,090 778,090 312,099 (465,991) 40.1% Misc Charges For Services 69,454 73,416 73,416 29,764 (43,652) 40.5% Water Charges 9,645,556 9,336,770 9,336,770 4,735,233 (4,601,537) 50.7% Wastewater Charges 12,830,133 11,431,556 11,431,556 5,716,463 (5,715,093) 50.0% Refuse Charges 4,056,934 4,075,450 4,075,450 1,887,827 (2,187,623) 46.3% Storm Water Charges 1,568,019 1,709,510 756,203 (953,307) 44.2% Parking Charges 6,546,854 6,552,620 6,552,620 3,507,783 (3,044,837) 53.5% Subtotal 43,987,887 41,622,105 41,622,105 21,048,399 (20,573,706) 50.6%	Police Services	149,766		104,990	104,990	137,375	32,385	130.8%
Transit Fees 1,220,379 1,226,590 1,226,590 544,982 (681,608) 44.4% Culture & Recreation 767,966 778,090 778,090 312,099 (465,991) 40.1% Misc Charges For Services 69,454 73,416 73,416 29,764 (43,652) 40.5% Water Charges 9,645,556 9,336,770 9,336,770 4,735,233 (4,601,537) 50.7% Wastewater Charges 12,830,133 11,431,556 11,431,556 5,716,463 (5,715,093) 50.0% Refuse Charges 4,056,934 4,075,450 4,075,450 1,887,827 (2,187,623) 46.3% Storm Water Charges 1,568,019 1,709,510 1,709,510 756,203 (953,307) 44.2% Parking Charges 6,546,854 6,552,620 6,552,620 3,507,783 (3,044,837) 53.5% Subtotal 43,987,887 41,622,105 41,622,105 21,048,399 (20,573,706) 50.6% Miscellaneous: Code Enforcement 278,070 235,180 235,180	Animal Care Services	14,922		10,780	10,780	7,294	(3,486)	67.7%
Culture & Recreation 767,966 778,090 778,090 312,099 (465,991) 40.1% Misc Charges For Services 69,454 73,416 73,416 29,764 (43,652) 40.5% Water Charges 9,645,556 9,336,770 9,336,770 4,735,233 (4,601,537) 50.7% Wastewater Charges 12,830,133 11,431,556 11,431,556 5,716,463 (5,715,093) 50.0% Refuse Charges 4,056,934 4,075,450 4,075,450 1,887,827 (2,187,623) 46.3% Landfill Charges 5,889,533 5,933,293 5,933,293 3,126,861 (2,806,433) 52.7% Storm Water Charges 1,568,019 1,709,510 1,709,510 756,203 (953,307) 44.2% Parking Charges 6,546,854 6,552,620 6,552,620 3,507,783 (3,044,837) 53.5% Subtotal 278,070 235,180 235,180 175,989 (59,191) 74.8% Parking Fines 602,260 475,360 475,360 200,144 (275,216	Fire Services	9,060		7,140	7,140	5,580	(1,560)	78.2%
Misc Charges For Services 69,454 73,416 73,416 29,764 (43,652) 40.5% Water Charges 9,645,556 9,336,770 9,336,770 4,735,233 (4,601,537) 50.7% Wastewater Charges 12,830,133 11,431,556 11,431,556 5,716,463 (5,715,093) 50.0% Refuse Charges 4,056,934 4,075,450 4,075,450 1,887,827 (2,187,623) 46.3% Landfill Charges 5,889,533 5,933,293 5,933,293 3,126,861 (2,806,433) 52.7% Storm Water Charges 1,568,019 1,709,510 1,709,510 756,203 (953,307) 44.2% Parking Charges 6,546,854 6,552,620 6,552,620 3,507,783 (3,044,837) 53.5% Subtotal 43,987,887 41,622,105 41,622,105 21,048,399 (20,573,706) 50.6% Miscellaneous: Code Enforcement 278,070 235,180 235,180 175,989 (59,191) 74.8% Parking Fines Fees 135,183 106,747	Transit Fees	1,220,379		1,226,590	1,226,590	544,982	(681,608)	44.4%
Water Charges 9,645,556 9,336,770 9,336,770 4,735,233 (4,601,537) 50.7% Wastewater Charges 12,830,133 11,431,556 11,431,556 5,716,463 (5,715,093) 50.0% Refuse Charges 4,056,934 4,075,450 4,075,450 1,887,827 (2,187,623) 46.3% Landfill Charges 5,889,533 5,933,293 5,933,293 3,126,861 (2,806,433) 52.7% Storm Water Charges 1,568,019 1,709,510 1,709,510 756,203 (953,307) 44.2% Parking Charges 6,546,854 6,552,620 6,552,620 3,507,783 (3,044,837) 53.5% Subtotal 43,987,887 41,622,105 41,622,105 21,048,399 (20,573,706) 50.6% Miscellaneous: Code Enforcement 278,070 235,180 235,180 175,989 (59,191) 74.8% Parking Fines 602,260 475,360 475,360 200,144 (275,216) 42.1% Library Fines & Fees 135,183 106,747 106,747	Culture & Recreation	767,966		778,090	778,090	312,099	(465,991)	40.1%
Wastewater Charges 12,830,133 11,431,556 5,716,463 (5,715,093) 50.0% Refuse Charges 4,056,934 4,075,450 4,075,450 1,887,827 (2,187,623) 46.3% Landfill Charges 5,889,533 5,933,293 5,933,293 3,126,861 (2,806,433) 52.7% Storm Water Charges 1,568,019 1,709,510 756,203 (953,307) 44.2% Parking Charges 6,546,854 6,552,620 6,552,620 3,507,783 (3,044,837) 53.5% Subtotal 43,987,887 41,622,105 41,622,105 21,048,399 (20,573,706) 50.6% Miscellaneous: Code Enforcement 278,070 235,180 235,180 175,989 (59,191) 74.8% Parking Fines 602,260 475,360 475,360 200,144 (275,216) 42.1% Library Fines & Fees 135,183 106,747 106,747 42,563 (64,184) 39.9% Contributions & Donations 453,913 635,762 890,743 164,932 (725,811)	Misc Charges For Services	69,454		73,416	73,416	29,764	(43,652)	40.5%
Refuse Charges 4,056,934 4,075,450 4,075,450 1,887,827 (2,187,623) 46.3% Landfill Charges 5,889,533 5,933,293 5,933,293 3,126,861 (2,806,433) 52.7% Storm Water Charges 1,568,019 1,709,510 1,709,510 756,203 (953,307) 44.2% Parking Charges 6,546,854 6,552,620 6,552,620 3,507,783 (3,044,837) 53.5% Subtotal 43,987,887 41,622,105 41,622,105 21,048,399 (20,573,706) 50.6% Miscellaneous: Code Enforcement 278,070 235,180 235,180 175,989 (59,191) 74.8% Parking Fines 602,260 475,360 475,360 200,144 (275,216) 42.1% Library Fines & Fees 135,183 106,747 106,747 42,563 (64,184) 39.9% Contributions & Donations 453,913 635,762 890,743 164,932 (725,811) 18.5% Printed Materials 51,279 40,980 40,980 23,784<	Water Charges	9,645,556		9,336,770	9,336,770	4,735,233	(4,601,537)	50.7%
Landfill Charges 5,889,533 5,933,293 5,933,293 3,126,861 (2,806,433) 52.7% Storm Water Charges 1,568,019 1,709,510 1,709,510 756,203 (953,307) 44.2% Parking Charges 6,546,854 6,552,620 6,552,620 3,507,783 (3,044,837) 53.5% Subtotal 43,987,887 41,622,105 41,622,105 21,048,399 (20,573,706) 50.6% Miscellaneous: Code Enforcement 278,070 235,180 235,180 175,989 (59,191) 74.8% Parking Fines 602,260 475,360 475,360 200,144 (275,216) 42.1% Library Fines & Fees 135,183 106,747 106,747 42,563 (64,184) 39.9% Contributions & Donations 453,913 635,762 890,743 164,932 (725,811) 18.5% Printed Materials 51,279 40,980 40,980 23,784 (17,196) 58.0% Animal Adoption 45,839 27,960 27,960 43,321 <	Wastewater Charges	12,830,133		11,431,556	11,431,556	5,716,463	(5,715,093)	50.0%
Landfill Charges 5,889,533 5,933,293 5,933,293 3,126,861 (2,806,433) 52.7% Storm Water Charges 1,568,019 1,709,510 1,709,510 756,203 (953,307) 44.2% Parking Charges 6,546,854 6,552,620 6,552,620 3,507,783 (3,044,837) 53.5% Subtotal 43,987,887 41,622,105 41,622,105 21,048,399 (20,573,706) 50.6% Miscellaneous: Code Enforcement 278,070 235,180 235,180 175,989 (59,191) 74.8% Parking Fines 602,260 475,360 475,360 200,144 (275,216) 42.1% Library Fines & Fees 135,183 106,747 106,747 42,563 (64,184) 39.9% Contributions & Donations 453,913 635,762 890,743 164,932 (725,811) 18.5% Printed Materials 51,279 40,980 40,980 23,784 (17,196) 58.0% Animal Adoption 45,839 27,960 27,960 43,321 <	Refuse Charges	4,056,934		4,075,450	4,075,450	1,887,827	(2,187,623)	46.3%
Parking Charges 6,546,854 6,552,620 6,552,620 3,507,783 (3,044,837) 53.5% Subtotal 43,987,887 41,622,105 41,622,105 21,048,399 (20,573,706) 50.6% Miscellaneous: Code Enforcement 278,070 235,180 235,180 175,989 (59,191) 74.8% Parking Fines 602,260 475,360 475,360 200,144 (275,216) 42.1% Library Fines & Fees 135,183 106,747 106,747 42,563 (64,184) 39.9% Contributions & Donations 453,913 635,762 890,743 164,932 (725,811) 18.5% Printed Materials 51,279 40,980 40,980 23,784 (17,196) 58.0% Animal Adoption 45,839 27,960 27,960 43,321 15,361 154.9% Misc Merchandise 57,232 58,450 58,450 30,727 (27,723) 52.6% Intra-City Charges 4,428,621 4,541,411 4,541,411 2,316,400 (Landfill Charges	5,889,533		5,933,293	5,933,293	3,126,861		52.7%
Parking Charges 6,546,854 6,552,620 6,552,620 3,507,783 (3,044,837) 53.5% Subtotal 43,987,887 41,622,105 41,622,105 21,048,399 (20,573,706) 50.6% Miscellaneous: Code Enforcement 278,070 235,180 235,180 175,989 (59,191) 74.8% Parking Fines 602,260 475,360 475,360 200,144 (275,216) 42.1% Library Fines & Fees 135,183 106,747 106,747 42,563 (64,184) 39.9% Contributions & Donations 453,913 635,762 890,743 164,932 (725,811) 18.5% Printed Materials 51,279 40,980 40,980 23,784 (17,196) 58.0% Animal Adoption 45,839 27,960 27,960 43,321 15,361 154.9% Misc Merchandise 57,232 58,450 58,450 30,727 (27,723) 52.6% Intra-City Charges 4,428,621 4,541,411 4,541,411 2,316,400 (Storm Water Charges	1,568,019		1,709,510	1,709,510	756,203	(953,307)	44.2%
Subtotal 43,987,887 41,622,105 41,622,105 21,048,399 (20,573,706) 50.6% Miscellaneous: Code Enforcement 278,070 235,180 235,180 175,989 (59,191) 74.8% Parking Fines 602,260 475,360 475,360 200,144 (275,216) 42.1% Library Fines & Fees 135,183 106,747 106,747 42,563 (64,184) 39.9% Contributions & Donations 453,913 635,762 890,743 164,932 (725,811) 18.5% Printed Materials 51,279 40,980 40,980 23,784 (17,196) 58.0% Animal Adoption 45,839 27,960 27,960 43,321 15,361 154.9% Misc Merchandise 57,232 58,450 58,450 30,727 (27,723) 52.6% Intra-City Charges 4,428,621 4,541,411 4,541,411 2,316,400 (2,225,011) 51.0% Other Misc Revenue 851,377 676,312 518,587 321,512 <td< td=""><td>_</td><td></td><td></td><td></td><td></td><td></td><td>, ,</td><td>53.5%</td></td<>	_						, ,	53.5%
Code Enforcement 278,070 235,180 235,180 175,989 (59,191) 74.8% Parking Fines 602,260 475,360 475,360 200,144 (275,216) 42.1% Library Fines & Fees 135,183 106,747 106,747 42,563 (64,184) 39.9% Contributions & Donations 453,913 635,762 890,743 164,932 (725,811) 18.5% Printed Materials 51,279 40,980 40,980 23,784 (17,196) 58.0% Animal Adoption 45,839 27,960 27,960 43,321 15,361 154.9% Misc Merchandise 57,232 58,450 58,450 30,727 (27,723) 52.6% Intra-City Charges 4,428,621 4,541,411 4,541,411 2,316,400 (2,225,011) 51.0% Other Misc Revenue 851,377 676,312 518,587 321,512 (197,075) 62.0% Special Assessments 568 810 810 224 (586) 27.7%		43,987,887						50.6%
Parking Fines 602,260 475,360 475,360 200,144 (275,216) 42.1% Library Fines & Fees 135,183 106,747 106,747 42,563 (64,184) 39.9% Contributions & Donations 453,913 635,762 890,743 164,932 (725,811) 18.5% Printed Materials 51,279 40,980 40,980 23,784 (17,196) 58.0% Animal Adoption 45,839 27,960 27,960 43,321 15,361 154.9% Misc Merchandise 57,232 58,450 58,450 30,727 (27,723) 52.6% Intra-City Charges 4,428,621 4,541,411 4,541,411 2,316,400 (2,225,011) 51.0% Other Misc Revenue 851,377 676,312 518,587 321,512 (197,075) 62.0% Special Assessments 568 810 810 224 (586) 27.7%	Miscellaneous:							
Library Fines & Fees 135,183 106,747 106,747 42,563 (64,184) 39.9% Contributions & Donations 453,913 635,762 890,743 164,932 (725,811) 18.5% Printed Materials 51,279 40,980 40,980 23,784 (17,196) 58.0% Animal Adoption 45,839 27,960 27,960 43,321 15,361 154.9% Misc Merchandise 57,232 58,450 58,450 30,727 (27,723) 52.6% Intra-City Charges 4,428,621 4,541,411 4,541,411 2,316,400 (2,225,011) 51.0% Other Misc Revenue 851,377 676,312 518,587 321,512 (197,075) 62.0% Special Assessments 568 810 810 224 (586) 27.7%	Code Enforcement	278,070		235,180	235,180	175,989	(59,191)	74.8%
Contributions & Donations 453,913 635,762 890,743 164,932 (725,811) 18.5% Printed Materials 51,279 40,980 40,980 23,784 (17,196) 58.0% Animal Adoption 45,839 27,960 27,960 43,321 15,361 154.9% Misc Merchandise 57,232 58,450 58,450 30,727 (27,723) 52.6% Intra-City Charges 4,428,621 4,541,411 4,541,411 2,316,400 (2,225,011) 51.0% Other Misc Revenue 851,377 676,312 518,587 321,512 (197,075) 62.0% Special Assessments 568 810 810 224 (586) 27.7%	Parking Fines	602,260		475,360	475,360	200,144	(275,216)	42.1%
Printed Materials 51,279 40,980 40,980 23,784 (17,196) 58.0% Animal Adoption 45,839 27,960 27,960 43,321 15,361 154.9% Misc Merchandise 57,232 58,450 58,450 30,727 (27,723) 52.6% Intra-City Charges 4,428,621 4,541,411 4,541,411 2,316,400 (2,225,011) 51.0% Other Misc Revenue 851,377 676,312 518,587 321,512 (197,075) 62.0% Special Assessments 568 810 810 224 (586) 27.7%	Library Fines & Fees	135,183		106,747	106,747	42,563	(64,184)	39.9%
Animal Adoption 45,839 27,960 27,960 43,321 15,361 154.9% Misc Merchandise 57,232 58,450 58,450 30,727 (27,723) 52.6% Intra-City Charges 4,428,621 4,541,411 4,541,411 2,316,400 (2,225,011) 51.0% Other Misc Revenue 851,377 676,312 518,587 321,512 (197,075) 62.0% Special Assessments 568 810 810 224 (586) 27.7%	Contributions & Donations	453,913		635,762	890,743	164,932	(725,811)	18.5%
Misc Merchandise 57,232 58,450 58,450 30,727 (27,723) 52.6% Intra-City Charges 4,428,621 4,541,411 4,541,411 2,316,400 (2,225,011) 51.0% Other Misc Revenue 851,377 676,312 518,587 321,512 (197,075) 62.0% Special Assessments 568 810 810 224 (586) 27.7%	Printed Materials	51,279		40,980	40,980	23,784	(17,196)	58.0%
Intra-City Charges 4,428,621 4,541,411 4,541,411 2,316,400 (2,225,011) 51.0% Other Misc Revenue 851,377 676,312 518,587 321,512 (197,075) 62.0% Special Assessments 568 810 810 224 (586) 27.7%	Animal Adoption	45,839		27,960	27,960	43,321	15,361	154.9%
Intra-City Charges 4,428,621 4,541,411 4,541,411 2,316,400 (2,225,011) 51.0% Other Misc Revenue 851,377 676,312 518,587 321,512 (197,075) 62.0% Special Assessments 568 810 810 224 (586) 27.7%	Misc Merchandise	57,232		58,450	58,450	30,727	(27,723)	52.6%
Other Misc Revenue 851,377 676,312 518,587 321,512 (197,075) 62.0% Special Assessments 568 810 810 224 (586) 27.7%	Intra-City Charges	4,428,621		4,541,411	4,541,411	2,316,400	(2,225,011)	51.0%
Special Assessments 568 810 810 224 (586) 27.7%								62.0%
	Special Assessments	568	_	810		224	(586)	27.7%
	Subtotal	\$ 6,904,343	\$	6,798,972	\$ 6,896,228	\$ 3,319,597	\$ (3,576,631)	48.1%

City of Iowa City Revenues by Type Fiscal Year 2020 through December 31, 2019

		2019 Actual	2020 Budget		2020 Revised	2020 Actual	Variance	Percent
Use Of Money And Property:								
Interest Revenues	\$	4,198,581	\$ 2,101,342	\$	2,130,836	\$ 1,883,450	\$ (247,386)	88.4%
Rents		1,290,859	1,386,389		1,386,389	641,696	(744,693)	46.3%
Royalties & Commissions		106,717	111,080		111,080	44,757	(66,323)	40.3%
Subtotal		5,596,157	3,598,811		3,628,305	2,569,903	(1,058,402)	70.8%
Other Financial Sources:								
Debt Sales		12,565,848	12,157,340		12,157,340	-	(12,157,340)	0.0%
Sale Of Assets		1,586,827	307,477		1,976,332	579,104	(1,397,228)	29.3%
Insurance Recoveries		279,874	-		-	-	-	0.0%
Loans		1,347,032	533,721		533,721	700,026	166,305	131.2%
Subtotal		15,779,580	12,998,538		14,667,393	1,279,130	(13,388,263)	8.7%
Total Budgetary Revenues	\$ 1	70,213,979	\$ 170,133,482	\$	181,696,381	\$ 80,009,908	(101,686,473)	44.0%
Non-Budgetary Fund Revenues								
Internal Service Funds	\$	20,996,138	\$ 21,220,313	\$	21,220,313	\$ 11,767,107	\$ (9,453,206)	55.5%
Total Non-Budgetary Revenues	\$	20,996,138	\$ 21,220,313	\$	21,220,313	\$ 11,767,107	\$ (9,453,206)	55.5%
Total Revenues - All Funds	\$ 1	91,210,117	\$ 191,353,795	\$:	202,916,694	\$ 91,777,015	\$ (111,139,680)	45.2%

City of Iowa City Expenditures by Fund Fiscal Year 2020 through December 31, 2019

	2019 Actual	2020 Budget	2020 Revised	2020 Actual	Variance	Percent
Budgetary Fund Expenditures						-
General Fund						
10** General Fund	\$ 55,494,496	\$ 59,191,007	\$ 61,619,244	\$ 27,399,576	\$ 34,219,668	44.5%
Special Revenue Funds						
2100 Community Dev Block Grant	628,016	685,421	840,215	367,378	472,837	43.7%
2110 HOME	799,452	583,882	1,024,015	241,726	782,289	23.6%
2200 Road Use Tax Fund	6,653,708	6,534,321	6,594,916	3,196,113	3,398,803	48.5%
2300 Other Shared Revenue	29,885	-	39,927	1,810	38,117	4.5%
2350 Metro Planning Org of Johnson Co.	618,626	739,396	747,724	305,137	442,587	40.8%
2400 Employee Benefits	806,781	1,292,628	1,293,641	973,741	319,900	75.3%
2500 Affordable Housing Fund	995,422	1,000,000	1,000,000	915,402	84,598	91.5%
2510 Peninsula Apartments	55,583	52,168	52,168	33,110	19,058	63.5%
26** Tax Increment Financing	418,306	1,176,394	1,176,394	44,181	1,132,213	3.8%
2820 SSMID-Downtown District	397,730	398,091	398,091	107,742	290,349	27.1%
Debt Service Fund						
5*** Debt Service	13,678,214	13,039,775	13,039,775	824,976	12,214,799	6.3%
Enterprise Funds						
720* Wastewater	12,613,542	9,447,539	9,597,991	5,693,638	3,904,353	59.3%
730* Water	8,285,265	8,680,649	8,831,586	5,083,285	3,748,301	57.6%
7400 Refuse Collection	3,440,755	3,718,219	3,794,403	1,790,775	2,003,628	47.2%
750* Landfill	6,064,090	5,209,997	5,264,081	2,656,983	2,607,098	50.5%
7600 Airport	395,866	364,678	365,273	219,554	145,719	60.1%
7700 Storm Water	451,277	670,948	715,551	282,705	432,846	39.5%
79** Housing Authority	10,030,518	9,339,315	9,416,062	5,525,525	3,890,537	58.7%
Capital Project Funds						
Governmental Projects	38,704,611	21,807,822	65,808,418	14,859,552	50,948,866	22.6%
Enterprise Projects	5,595,026	9,555,460	19,226,252	3,219,545	16,006,707	16.7%
Total Budgetary Expenditures	\$ 180,138,561	\$ 167,714,426	\$225,855,661	\$ 79,652,306	\$146,203,355	35.3%
Non-Budgetary Funds Expenditures						
Internal Service Funds						
810* Equipment	\$ 5,141,589	\$ 6,440,370	\$ 6,464,296	\$ 2,255,330	\$ 4,208,966	34.9%
8200 Risk Management	1,351,299	1,674,769	1,740,084	883,436	856,648	50.8%
830* Information Technology	2,072,637	2,280,995	2,322,557	1,373,064	949,493	59.1%
8400 Central Services	176,149	213,785	214,706	82,167	132,539	38.3%
8500 Health Insurance Reserves	9,105,067	8,796,197	8,796,197	5,077,767	3,718,430	57.7%
8600 Dental Insurance Reserves	344,357	429,209	429,209	169,399	259,810	39.5%
Total Non-Budgetary Expenditures	\$ 18,191,098	\$ 19,835,325	\$ 19,967,049	\$ 9,841,163	\$ 10,125,886	49.3%
- · ·	\$ 198,329,658	\$ 187,549,751	\$245,822,710	\$ 89,493,469	\$156,329,241	- 36.4%

City of Iowa City Expenditures by Fund by Department Fiscal Year 2020 through December 31, 2019

	2019 Actual	2020 Budget	2020 Revised	2020 Actual	Variance	Percent
Budgetary Funds Expenditures						
General Fund						
10** General Fund						
City Council	\$ 110,580	\$ 153,065	\$ 153,065	\$ 65,358	\$ 87,707	42.7%
City Clerk	540,893	570,679	576,797	220,841	355,956	38.3%
City Attorney	751,266	873,609	879,960	399,416	480,544	45.4%
City Manager	3,944,970	4,223,782	4,436,901	1,700,369	2,736,532	38.3%
Finance	3,970,187	4,443,650	4,603,381	2,180,271	2,423,110	47.4%
Police	14,073,155	14,843,901	15,084,526	6,711,412	8,373,114	44.5%
Fire	8,292,055	8,517,508	8,625,237	4,067,058	4,558,179	47.2%
Parks & Recreation	8,191,404	9,327,678	9,742,469	4,025,209	5,717,261	41.3%
Library	6,403,794	6,920,059	6,976,883	3,056,106	3,920,777	43.8%
Senior Center	865,825	941,522	954,221	419,587	534,635	44.0%
Neighborhood & Development Services	5,619,169	5,092,304	6,251,177	3,149,044	3,102,133	50.4%
Public Works	2,105,423	2,666,172	2,712,024	1,118,537	1,593,487	41.2%
Transportation & Resource Management	625,773	617,078	622,603	286,369	336,234	
Total General Fund	55,494,496	59,191,007	61,619,244	27,399,576	34,219,668	44.5%
Special Revenue Funds						
2100 Community Dev Block Grant						
Neighborhood & Development Services	628,016	685,421	840,215	367,378	472,837	43.7%
2110 HOME						
Neighborhood & Development Services	799,452	583,882	1,024,015	241,726	782,289	23.6%
2200 Road Use Tax Fund						
Public Works	6,653,708	6,534,321	6,594,916	3,196,113	3,398,803	48.5%
2300 Other Shared Revenue						
Neighborhood & Development Services	29,885	-	39,927	1,810	38,117	4.5%
2350 Metro Planning Org of Johnson Co						
Neighborhood & Development Services	618,626	739,396	747,724	305,137	442,587	40.8%
2400 Employee Benefits		•	,	•	•	
Finance	806,781	1,292,628	1,293,641	973,741	319,900	75.3%
2500 Affordable Housing Fund	,	, ,	, ,	•	•	
Neighborhood & Development Services	995,422	1,000,000	1,000,000	915,402	84,598	91.5%
2510 Peninsula Apartments	,	,,	,,		,,,,,,	
Neighborhood & Development Services	55,583	52,168	52,168	33,110	19,058	63.5%
26** Tax Increment Financing		,	3_,		,	
Finance	418,306	1,176,394	1,176,394	44,181	1,132,213	3.8%
2820 SSMID-Downtown District						
Finance	397,730	398,091	398,091	107,742	290,349	27.1%
Total Special Revenue Funds	11,403,510	12,462,301	13,167,091	6,186,339	6,980,752	47.0%
Debt Service Fund						
5*** Debt Service						
Finance	13,678,214	13,039,775	13,039,775	824,976	12,214,799	6.3%
Total Debt Service Fund	13,678,214	13,039,775	13,039,775	824,976	12,214,799	6.3%

City of Iowa City Expenditures by Fund by Department Fiscal Year 2020 through December 31, 2019

	2019 Actual	2020 Budget	2020 Revised	2020 Actual	Variance	Percent
Enterprise Funds						
710* Parking						
Transportation & Resource Management	\$ 6,534,781	\$ 6,609,133	\$ 6,638,931	\$ 1,821,706	\$ 4,817,225	27.4%
715* Mass Transit						
Transportation & Resource Management	7,446,609	7,617,583	8,371,003	4,088,147	4,282,856	48.8%
720* Wastewater						
Public Works	12,613,542	9,447,539	9,597,991	5,693,638	3,904,353	59.3%
730* Water						
Public Works	8,285,265	8,680,649	8,831,586	5,083,285	3,748,301	57.6%
7400 Refuse Collection						
Transportation & Resource Management	3,440,755	3,718,219	3,794,403	1,790,775	2,003,628	47.2%
750* Landfill						
Transportation & Resource Management	6,064,090	5,209,997	5,264,081	2,656,983	2,607,098	50.5%
7600 Airport						
Airport Operations	395,866	364,678	365,273	219,554	145,719	60.1%
7700 Storm Water						
Public Works	451,277	670,948	715,551	282,705	432,846	39.5%
79** Housing Authority						
Neighborhood & Development Services	10,030,518	9,339,315	9,416,062	5,525,525	3,890,537	58.7%
Total Enterprise Funds	55,262,703	51,658,061	52,994,881	27,162,318	25,832,563	51.3%
0.410.45.4						
Capital Project Funds		04.00=.000	0= 000 440			
Governmental Projects	38,704,611	21,807,822	65,808,418	14,859,552		22.6%
Enterprise Projects	5,595,026	9,555,460	19,226,252	3,219,545	16,006,707	_
Total Capital Project Funds	44,299,637	31,363,282	85,034,670	18,079,097	66,955,573	21.3%
Total Budgetary Expenditures	\$ 180,138,561	\$ 167,714,426	\$225,855,661	\$ 79,652,306	\$ 146,203,355	35.3%
Non-Budgetary Funds Expenditures						
Internal Service Funds						
810* Equipment						
Public Works	\$ 5,141,589	\$ 6,440,370	\$ 6,464,296	\$ 2,255,330	\$ 4,208,966	34.9%
8200 Risk Management						
Finance	1,351,299	1,674,769	1,740,084	883,436	856,648	50.8%
830* Information Technology						
Finance	2,072,637	2,280,995	2,322,557	1,373,064	949,493	59.1%
8400 Central Services						
Finance	176,149	213,785	214,706	82,167	132,539	38.3%
8500 Health Insurance Reserves						
Finance	9,105,067	8,796,197	8,796,197	5,077,767	3,718,430	57.7%
8600 Dental Insurance Reserves						
Finance	344,357	429,209	429,209	169,399	259,810	39.5%
Total Internal Service Funds	18,191,098	19,835,325	19,967,049	9,841,163	10,125,886	49.3%
Total Non-Budgetary Expenditures	\$ 18,191,098	\$ 19,835,325	\$ 19,967,049	\$ 9,841,163	\$ 10,125,886	49.3%
Total Expanditures All Finals						_
Total Expenditures - All Funds	\$ 198,329,658	\$ 187,549,751	\$245,822,710	\$ 89,493,469	\$ 156,329,241	36.4%