

MARSHALLTOWN

IOWA

Joel Greer, Mayor
Jessica Kinser, Administrator
Diana Steiner, Finance Director
24 North Center Street
Marshalltown, IA 50158-4911
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FINANCE DEPARTMENT

November 22, 2019

To: Mayor Joel Greer
Members of the City Council

From: Diana Steiner, Finance Director

Re: **FY2019 Annual Financial Report (AFR)**

Policy Issue: Council must approve the annual report.

Recommendation: Staff recommends approving the Annual Financial Report (AFR) for FY2019. The first page of the report will be published in the newspaper on Wednesday, November 27th. This report is due to the Auditor of State by December 2, 2019

Background: The Finance Department has prepared the Annual Financial Report for your review. This report reflects the final numbers for fiscal year 2019 which ended June 30, 2019 on a cash-basis, which is different than our audit report which is prepared on an accrual basis. The report also includes amounts from Marshalltown Water Works (MWW). The actual expenditures came in lower than the budgeted amounts. The budget used on the first page in column (d) is what Council approved in May 2019, which was the only budget amendment for the year. Significant events during the year were costs associated with the tornado damage and cleanup and insurance proceeds received. Reimbursements from FEMA were \$9,068. The majority of FEMA reimbursements will arrive during this current fiscal year. In FY19, other major activity included the ongoing construction of the Police & Fire Building, which was near completion at the end of the fiscal year. On the last page, you will find the debt activity during the fiscal year. The City issued debt for \$2.4 million and MWW issued 58,452.

Budget Impact: N/A.

Attachment: Annual Financial Report for FY19.

cc: Jessica Kinser, City Administrator

STATE OF IOWA

2019

FINANCIAL REPORT

FISCAL YEAR ENDED

JUNE 30, 2019

CITY OF MARSHALLTOWN, IOWA

DUE: December 1, 2019

16206400800000

CITY OF MARSHALLTOWN

24 N Center Street

MARSHALLTOWN IA 50158-4912

POPULATION: 27552

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	11,333,177		11,333,177	11,502,245
Less: Uncollected Property Taxes-Levy Year	0		0	
Net Current Property Taxes	11,333,177		11,333,177	11,502,245
Delinquent Property Taxes	1,081		1,081	
TIF Revenues	963,037		963,037	837,649
Other City Taxes	5,379,616	0	5,379,616	5,265,937
Licenses and Permits	379,899	34,083	413,982	315,669
Use of Money and Property	754,400	515,671	1,270,071	757,118
Intergovernmental	6,495,726	788,620	7,284,346	7,328,059
Charges for Fees and Service	936,367	14,606,610	15,542,977	14,381,723
Special Assessments	10,292	0	10,292	10,000
Miscellaneous	5,288,452	13,840	5,302,292	4,460,215
Other Financing Sources	2,442,467	58,452	2,500,919	5,941,241
Transfers In	10,033,827	263,552	10,297,379	10,682,424
Total Revenues and Other Sources	44,018,341	16,280,828	60,299,169	61,482,280
Expenditures and Other Financing Uses				
Public Safety	9,467,187		9,467,187	9,794,900
Public Works	4,096,007		4,096,007	5,689,509
Health and Social Services	98,668		98,668	914,961
Culture and Recreation	4,205,926		4,205,926	4,670,652
Community and Economic Development	2,505,752		2,505,752	2,803,467
General Government	1,897,749		1,897,749	2,217,748
Debt Service	4,112,485		4,112,485	4,113,282
Capital Projects	10,236,367		10,236,367	13,167,953
Total Governmental Activities Expenditures	36,620,141	0	36,620,141	43,372,472
BUSINESS TYPE ACTIVITIES		12,780,524	12,780,524	15,152,241
Total All Expenditures	36,620,141	12,780,524	49,400,665	58,524,713
Other Financing Uses	0	0	0	
Transfers Out	10,250,585	46,794	10,297,379	10,682,424
Total All Expenditures/and Other Financing Uses	46,870,726	12,827,318	59,698,044	69,207,137
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	-2,852,385	3,453,510	601,125	-7,724,857
Beginning Fund Balance July 1, 2018	28,875,290	18,838,187	47,713,477	47,713,477
Ending Fund Balance June 30, 2019	26,022,905	22,291,697	48,314,602	39,988,620

NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds 2,419,444	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds -49,180

Indebtedness at June 30, 2019	Amount	Indebtedness at June 30, 2019	Amount
General Obligation Debt	37,015,000	Other Long-Term Debt	294,408
Revenue Debt	18,787,531	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	78,797,374

CERTIFICATION

The forgoing report is correct to the best of my knowledge and belief

Signature of Preparer	Publication
Printed name of Preparer Diana Steiner	
Signature of Mayor or other City official (Name and Title)	Date Signed
PLEASE PUBLISH THIS PAGE ONLY	

REVENUE P2

REVENGE #2 CITY OF MARSHALLTOWN

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2019

REVENUE AND OTHER INFORMATION—NON-GAAP/CASH BASIS

NON-GAAP CASH BASIS											
Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	(Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section A - Taxes	1										1
Taxes levied on property	2	6,775,190	3,381,691		671,940	504,356		11,333,177		11,333,177	2
Less: Uncollected Property Taxes - Levy Year	3							0		0	3
Net Current Property Taxes	4	6,775,190	3,381,691		671,940	504,356	0	11,333,177		11,333,177	4
Delinquent Property Taxes	5	638	300		95	48		1,081		1,081	5
Total Property Tax	6	6,775,828	3,381,991		672,035	504,404	0	11,334,258		11,334,258	6
TIF Revenues	7			963,037				963,037		963,037	7
Other City Taxes											
Utility Tax Replacement Excise Taxes	8	761,362	397,755		71,310	56,861		1,287,288		1,287,288	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9	206,346						206,346		206,346	9
Parimutuel Wager Tax	10							0		0	10
Gaming Wager Tax	11							0		0	11
Mobile Home Tax	12	8,074	4,183		837	609		13,703		13,703	12
Hotel / Motel Tax	13	567,753						567,753		567,753	13
Other Local Option Taxes	14		3,304,526					3,304,526		3,304,526	14
Total Other City Taxes	15	1,543,535	3,706,464		72,147	57,470	0	5,379,616	0	5,379,616	15
Section B - Licenses and Permits	16	379,846	53					379,899	34,083	413,982	16
Section C - Use of Money and Property	17										17
Interest	18	302,526	138,700	31,182	23,920	229,417		725,745	460,976	1,186,721	18
Rents and Royalties	19	28,655						28,655	54,695	83,350	19
Other Miscellaneous Use of Money and Property	20							0		0	20
	21							0		0	21
Total Use of Money and Property	22	331,181	138,700	31,182	23,920	229,417	0	754,400	515,671	1,270,071	22
Section D - Intergovernmental	24										24
Federal Grants and Reimbursements	26										26
Federal Grants	27		155,775			215,229		371,004	632,377	1,003,381	27
Community Development Block Grants	28							0		0	28
Housing and Urban Development	29		1,273,414					1,273,414		1,273,414	29
Public Assistance Grants	30							0		0	30
Payment in Lieu of Taxes	31							0		0	31
	32							0		0	32
Total Federal Grants and Reimbursements	33	0	1,429,189		0	215,229	0	1,644,418	632,377	2,276,795	33

REVENUE P3

CITY OF MARSHALLTOWN

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2019

NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)		
Section D - Intergovernmental - Continued	41									41	
State Shared Revenues	43									43	
Road Use Taxes	44		3,559,454				3,559,454		3,559,454	44	
Other state grants and reimbursements	48									48	
State grants	49	120,589	17,987				138,576		138,576	49	
Iowa Department of Transportation	50	40,907	1,945		393,122		435,974	156,243	592,217	50	
Iowa Department of Natural Resources	51						0		0	51	
Iowa Economic Development Authority	52						0		0	52	
CEBA grants	53						0		0	53	
Commercial & Industrial Replacement Claim	54	238,775	178,594		24,272	17,832	459,473		459,473	54	
	55						0		0	55	
	56						0		0	56	
	57						0		0	57	
	58						0		0	58	
	59						0		0	59	
Total State	60	400,271	3,757,980	0	24,272	410,954	0	4,593,477	156,243	4,749,720	60
Local Grants and Reimbursements											
County Contributions	63						0		0	63	
Library Service	64	36,168					36,168		36,168	64	
Township Contributions	65						0		0	65	
Fire/EMT Service	66	10,000					10,000		10,000	66	
Recreation-school	67	11,080					11,080		11,080	67	
Police-school	68		49,745				49,745		49,745	68	
Local grants	69		150,000			838		150,838		150,838	69
Total Local Grants and Reimbursements	70	57,248	199,745	0	0	838	0	257,831	0	257,831	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	457,519	5,386,914	0	24,272	627,021	0	6,495,726	788,620	7,284,346	71
Section E -Charges for Fees and Service	72									72	
Water	73						0	5,007,096	5,007,096	73	
Sewer	74						0	9,433,332	9,433,332	74	
Electric	75						0		0	75	
Gas	76						0		0	76	
Parking	77	75,715					75,715		75,715	77	
Airport	78	4,153					4,153		4,153	78	
Landfill/garbage	79	149,526					149,526	58,190	207,716	79	
Hospital	80						0		0	80	

REVENUE P4

REVENGE
CITY OF

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,
NON-GAAP/CASH BASIS

REVENUE P5

CITY OF

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,
NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Total All Revenues (Sum of lines 6, 7, 15,16,22, 71, 104, 106, and 120)	121	10,695,865	17,012,769	994,219	792,374	2,046,820	0	31,542,047	15,958,824	47,500,871	121
Section H - Other Financing Sources	123										123
Proceeds of capital asset sales	124	4,900				4,001		8,901		8,901	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125					2,433,566		2,433,566	58,452	2,492,018	125
Proceeds of anticipatory warrants or other short-term debt	126							0		0	126
Regular transfers in and interfund loans	127	5,373,387	64,995		3,016,268	1,007,564		9,462,214	263,552	9,725,766	127
Internal TIF loans and transfers in	128	61,884			363,219	146,510		571,613		571,613	128
	129							0		0	129
	130							0		0	130
Total Other Financing Sources	131	5,440,171	64,995	0	3,379,487	3,591,641	0	12,476,294	322,004	12,798,298	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	16,136,036	17,077,764	994,219	4,171,861	5,638,461	0	44,018,341	16,280,828	60,299,169	132
Beginning Fund Balance July 1, 2018	134	4,412,931	12,246,296	485,856	86,909	11,643,298		28,875,290	18,838,187	47,713,477	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	20,548,967	29,324,060	1,480,075	4,258,770	17,281,759	0	72,893,631	35,119,015	108,012,646	136

EXPENDITURES P6

CITY OF MARSHALLTOWN

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2019

NON-GAAP/CASH BASIS

Item Description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section A — Public Safety	1										1
Police Department/Crime Prevention	2	4,958,639	570,311					5,528,950		5,528,950	2
Jail	3							0		0	3
Emergency Management	4	33,629	64					33,693		33,693	4
Flood control	5	48	46,794					46,842		46,842	5
Fire Department	6	3,128,382	22,545					3,150,927		3,150,927	6
Ambulance	7							0		0	7
Building Inspections	8	601,792	52,983					654,775		654,775	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10	52,000						52,000		52,000	10
Other Public Safety	11							0		0	11
12								0		0	12
13								0		0	13
Total Public Safety	14	8,774,490	692,697		0	0	0	9,467,187		9,467,187	14
Section B — Public Works	15										15
Roads, Bridges, Sidewalks	16	765,908	849,382					1,615,290		1,615,290	16
Parking Meter and Off-Street	17	82,409						82,409		82,409	17
Street Lighting	18	22,614	272,478					295,092		295,092	18
Traffic Control Safety	19	135,544	159,015					294,559		294,559	19
Snow Removal	20	157,220	128,344					285,564		285,564	20
Highway Engineering	21	334,241	197,823					532,064		532,064	21
Street Cleaning	22		13,205					13,205		13,205	22
Airport (if not an enterprise)	23	63,983						63,983		63,983	23
Garbage (if not an enterprise)	24	113,289	149,204					262,493		262,493	24
Other Public Works	25		121,054					121,054		121,054	25
Tree removal	26	13,232	513,874					527,106		527,106	26
Mosquito/Pest Control	27	3,188						3,188		3,188	27
Total Public Works	28	1,691,628	2,404,379		0	0	0	4,096,007		4,096,007	28
Section C — Health and Social Services	29										29
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33	11,830	44,734					56,564		56,564	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36	13,758	28,346					42,104		42,104	36
37								0		0	37
38								0		0	38
Total Health and Social Services	39	25,588	73,080		0	0	0	98,668		98,668	39
Section D — Culture and Recreation	40										40
Library Services	41	1,278,127	36,695					1,314,822		1,314,822	41
Museum, Band, Theater	42	12,865						12,865		12,865	42
Parks	43	697,887	91,260					789,147		789,147	43
Recreation	44	463,468	27,109					490,577		490,577	44
Cemetery	45							0		0	45
Community Center, Zoo, Marina, and Auditorium	46	76,760						76,760		76,760	46
Other Culture and Recreation	47							0		0	47
Coliseum (repairs from Tornado)	48	18,532	1,503,223					1,521,755		1,521,755	48
49								0		0	49
Total Culture and Recreation	50	2,547,639	1,658,287		0	0	0	4,205,926		4,205,926	50

EXPENDITURES P7

CITY OF

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total	Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section E — Community and Economic Development	51											51
Community beautification	52	16,682	34,432						51,114		51,114	52
Economic development	53	61,950	122,840	135,415					320,205		320,205	53
Housing and urban renewal	54		1,238,564						1,238,564		1,238,564	54
Planning and zoning	55	73,149	8,480						81,629		81,629	55
Other community and economic development	56	380,395	179,557						559,952		559,952	56
TIF Rebates	57			254,288					254,288		254,288	57
	58								0		0	58
Total Community and Economic Development	59	532,176	1,583,873	389,703	0	0	0		2,505,752		2,505,752	59
Section F — General Government	60											60
Mayor, Council and City Manager	61	175,698	30,458						206,156		206,156	61
Clerk, Treasurer, Financial Administration	62	872,259	31,700						903,959		903,959	62
Elections	63								0		0	63
Legal Services and City Attorney	64	102,746							102,746		102,746	64
City Hall and General Buildings	65	238,443	356,074						594,517		594,517	65
Tort Liability	66								0		0	66
Other General Government	67	5,575	33,428						39,003		39,003	67
Cable TV (Channel 12)	68	51,368							51,368		51,368	68
	69								0		0	69
Total General Government	70	1,446,089	451,660		0	0	0		1,897,749		1,897,749	70
Section G — Debt Service	71			4,112,485					4,112,485		4,112,485	71
	72								0		0	72
	73								0		0	73
Total Debt Service	74	0	0	0	4,112,485	0	0		4,112,485		4,112,485	74
Section H — Regular Capital Projects — Specify	75											75
Police & Fire Building	76				9,200,450				9,200,450		9,200,450	76
Streets, Parks, Coliseum, Airport, Demolitions	77				1,035,917				1,035,917		1,035,917	77
Subtotal Regular Capital Projects	78	0	0		0	10,236,367	0		10,236,367		10,236,367	78
TIF Capital Projects — Specify	79											79
	80								0		0	80
	81								0		0	81
Subtotal TIF Capital Projects	82	0	0		0	0	0		0		0	82
Total Capital Projects	83	0	0		0	10,236,367	0		10,236,367		10,236,367	83
Total Governmental Activities Expenditures	84	15,017,610	6,863,976	389,703	4,112,485	10,236,367	0		36,620,141		36,620,141	84
(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	85											85

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

EXPENDITURES P8

CITY OF

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section I — Business Type Activities	87										87
Water — Current Operation	88								3,445,100	3,445,100	88
Capital Outlay	89								328,385	328,385	89
Debt Service	90								498,897	498,897	90
Sewer and Sewage Disposal — Current Operation	91								2,849,626	2,849,626	91
Capital Outlay	92								265,317	265,317	92
Debt Service	93								2,426,038	2,426,038	93
Electric — Current Operation	94									0	94
Capital Outlay	95									0	95
Debt Service	96									0	96
Gas Utility — Current Operation	97									0	97
Capital Outlay	98									0	98
Debt Service	99									0	99
Parking — Current Operation	100									0	100
Capital Outlay	101									0	101
Debt Service	102									0	102
Airport — Current Operation	103									0	103
Capital Outlay	104									0	104
Debt Service	105									0	105
Landfill/Garbage — Current operation	106								522,432	522,432	106
Capital Outlay	107									0	107
Debt Service	108									0	108
Hospital — Current Operation	109									0	109
Capital Outlay	110									0	110
Debt Service	111									0	111
Transit — Current Operation	112								691,166	691,166	112
Capital Outlay	113								517,508	517,508	113
Debt Service	114									0	114
Cable TV, Telephone, Internet — Current Operation	115									0	115
Capital Outlay	116									0	116
Housing Authority — Current Operation	117									0	117
Capital Outlay	118									0	118
Debt Service	119									0	119
Storm Water — Current Operation	120								417,279	417,279	120
Capital Outlay	121								568,745	568,745	121
Debt Service	122								207,900	207,900	122
Other Business Type — Current Operation	123								42,131	42,131	123
Capital Outlay	124									0	124
Debt Service	125									0	125
Internal Service Funds — Specify	126										126
	127									0	127
	128									0	128
Total Business Type Activities	129								12,780,524	12,780,524	129

EXPENDITURES P9

CITY OF MARSHALLTOWN

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2019 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	15,017,610	6,863,976	389,703	4,112,485	10,236,367	0	36,620,141	12,780,524	49,400,665	130
Section J — Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	750,380	8,260,502			668,090		9,678,972	46,794	9,725,766	132
Internal TIF loans/repayments and transfers out	133			571,613				571,613		571,613	133
	134							0		0	134
Total Other Financing Uses	135	750,380	8,260,502	571,613	0	668,090	0	10,250,585	46,794	10,297,379	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	15,767,990	15,124,478	961,316	4,112,485	10,904,457	0	46,870,726	12,827,318	59,698,044	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140							0		0	140
Restricted	141	598,170	14,199,582	518,759	146,285	6,377,302		21,840,098		21,840,098	141
Committed	142	250,000						250,000		250,000	142
Assigned	143							0		0	143
Unassigned	144	3,932,807						3,932,807		3,932,807	144
Total Governmental	145	4,780,977	14,199,582	518,759	146,285	6,377,302	0	26,022,905		26,022,905	145
Proprietary	146									22,291,697	22,291,697
Total Ending Fund Balance June 30,	147	4,780,977	14,199,582	518,759	146,285	6,377,302	0	26,022,905	22,291,697	48,314,602	147
Total Requirements (Sum of lines 136 and 147)	148	20,548,967	29,324,060	1,480,075	4,258,770	17,281,759	0	72,893,631	35,119,015	108,012,646	148

OTHER P10

Part III Intergovernmental Expenditures Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount.

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction		Highways	
Health		All other	
Highways			
Transit Subsidies			
Libraries			
Police protection			
Sewerage			
Sanitation			
All other			

Part IV

Wages & Salaries Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID	Amount
Total Salaries and Wages Paid	12,236,174

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

A. Long-Term Debt

Debt During the Fiscal Year			Debt Outstanding JUNE 30, 2019						
Purpose	Line	Debt Outstanding JULY 1, 2018	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.	7,077,079	58,452	357,000			6,778,531		141,897
Sewer Utility	2.	17,422,152		1,959,959	3,230,000		12,009,000	223,193	466,079
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.	2,875,389		301,870	2,573,519				61,349
Other Purposes / Miscellaneous	9.	109,976		38,761				71,215	
GO	10.	29,584,611	2,400,000	3,008,130	28,976,481				708,446
Parking	11.								
Airport	12.								
Stormwater	13.	2,395,000		160,000	2,235,000				47,900
Section 108	14.								
Total Long-Term		59,464,207	2,458,452	5,825,720	37,015,000	0	18,787,531	294,408	1,425,671

B. Short-Term Debt Amount**Outstanding as of July 1, 2018****Outstanding as of JUNE 30, 2019**

DEBT LIMITATION FOR GENERAL OBLIGATIONS	Amount		
	Part VI	Actual valuation -- January 1, 2017	
			1,575,947,498 x.0.5 = \$ 78,797,374.9

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2019

Type of asset	Amount				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	All other Funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	146,285	6,359,675		44,178,906	50,684,866
If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.					

REMARKS

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