



City Hall, 215 Sycamore St.
Muscatine, IA 52761-3899
(563) 264-1550
Fax (563) 264-0750

FINANCE & RECORDS

MEMO

To: Gregg Mandsager, City Administrator
From: Nancy A. Lueck, Finance Director
Date: October 11, 2018
Re: Fiscal Year 2017/2018 Annual Financial Report to State of Iowa

Introduction and Background:

Chapter 384.22 of the Iowa Code requires that cities in Iowa prepare and submit an annual financial report to the State Auditor's office in the format required by the State. The first page of the report is required to be published prior to the report's submission.

Current Year Report:

Attached is the City's annual financial report for the fiscal year ended June 30, 2018. This report includes all budgeted funds of the city and was prepared on a budget basis. An overview of the City's budget-basis year-end financial results was given at the October 11 In Depth meeting. The City's comprehensive annual financial report and audit will be released in early December.

Revenues and other financing sources totaled \$71,544,087 for the year and expenditures and other uses totaled \$73,392,983. Revenues and other financing sources are \$1,848,896 less than expenditures and other uses primarily due to the expenditure of Transfer of Jurisdiction funds received in a prior year for the Mississippi Drive Corridor Reconstruction project work done in the 2017/2018 year. Actual City expenditures in each functional area were within the budgeted amounts as required by the State.

Recommendation:

Please include this report on the agenda for the October 18, 2018 City Council meeting. Council action is required to approve this report, authorize publication of the first page in the *Muscatine Journal*, and the submission of the report to the State Auditor's office.

Please contact me if you have any questions.

**"I remember Muscatine for its sunsets. I have never seen any
on either side of the ocean that equaled them" — Mark Twain**

STATE OF IOWA
2018
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2018
Muscatine
CITY OF Muscatine, IOWA
DUE: December 1, 2018

16207000300000
City of Muscatine
215 Sycamore Street
Muscatine, Iowa 52761

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

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

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	13,459,207		13,459,207	13,459,207
Less: Uncollected property taxes-levy year	1,287		1,287	
Net current property taxes	13,457,920		13,457,920	13,459,207
Delinquent property taxes	2,799		2,799	
TIF revenues	2,074,119		2,074,119	2,074,000
Other city taxes	3,873,633	0	3,873,633	3,710,215
Licenses and permits	562,284	19,755	582,039	537,700
Use of money and property	353,799	1,037,888	1,391,687	1,211,510
Intergovernmental	6,924,799	1,416,910	8,341,709	8,921,242
Charges for fees and service	560,780	14,400,873	14,961,653	15,050,700
Special assessments	0	0	0	0
Miscellaneous	4,670,772	4,379,768	9,050,540	8,362,300
Other financing sources, including transfers in	10,662,152	7,145,836	17,807,988	21,325,497
Total revenues and other sources	43,143,057	28,401,030	71,544,087	74,652,371
Expenditures and Other Financing Uses				
Public safety	9,295,417	0	9,295,417	9,505,500
Public works	2,437,454	0	2,437,454	2,564,300
Health and social services	55,000	0	55,000	55,000
Culture and recreation	3,376,790	0	3,376,790	3,536,800
Community and economic development	4,362,625	0	4,362,625	4,578,930
General government	2,744,997	0	2,744,997	2,925,005
Debt service	2,970,960	0	2,970,960	2,972,161
Capital projects	13,295,960	0	13,295,960	13,788,000
Total governmental activities expenditures	38,539,203	0	38,539,203	39,925,696
Business type activities	0	21,498,707	21,498,707	23,187,557
Total ALL expenditures	38,539,203	21,498,707	60,037,910	63,113,253
Other financing uses, including transfers out	8,803,143	4,551,930	13,355,073	17,235,497
Total ALL expenditures/And other financing uses	47,342,346	26,050,637	73,392,983	80,348,750
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-4,199,289	2,350,393	-1,848,896	-5,696,379
Beginning fund balance July 1, 2017	23,472,981	12,972,318	36,445,299	36,438,541
Ending fund balance June 30, 2018	19,273,692	15,322,711	34,596,403	30,742,162

Note - These balances do not include \$ 24,781 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents
General obligation debt	\$ 14,390,000	Other long-term debt	\$ 0
Revenue debt	\$ 11,789,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 435,000		
		General obligation debt limit	\$ 67,450,183

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Gregg Mandsager	Telephone →	Area Code 563	Number 264-1550 Extension 100
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2010					CITY OF Muscatine		SELECT ONLY ONE				
							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS						
							Indicate by entering an X in the appropriate box on this sheet ONLY						
Line No.	Item description	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)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	7,249,364	3,756,754		2,453,089			13,459,207			13,459,207	2	
3	Less: Uncollected property taxes - Levy year		767		520			1,287			1,287	3	
4	Net current property taxes	7,249,364	3,755,987		2,452,569	0		13,457,920		T01	13,457,920	4	
5	Delinquent property taxes	2,799			0			2,799		T01	2,799	5	
6	Total property tax	7,252,163	3,755,987		2,452,569	0	0	13,460,719			13,460,719	6	
7	TIF revenues			2,074,119				2,074,119		T01	2,074,119	7	
	Other city taxes												
8	Utility tax replacement excise taxes	31,844	16,510		10,040			58,394		T15	58,394	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	267,862						267,862		T15	267,862	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	19,873	10,871		6,611			37,355		T19	37,355	12	
13	Hotel/motel tax	521,993						521,993		T19	521,993	13	
14	Other local option taxes		2,988,029					2,988,029		T09	2,988,029	14	
15	TOTAL OTHER CITY TAXES	841,572	3,015,410		16,651	0	0	3,873,633	0		3,873,633	15	
16	Section B - LICENSES AND PERMITS	562,284						562,284	19,755	T29	582,039	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	53,499	10,341	14,850	14,236	153,181	15,721	261,828	161,442	U20	423,270	18	
19	Rents and royalties	91,971						91,971	876,446	U40	968,417	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	145,470	10,341	14,850	14,236	153,181	15,721	353,799	1,037,888		1,391,687	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	144,137				477,184		621,321	451,499	B89	1,072,820	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development		1,889,193					1,889,193	371,169	B50	2,260,362	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes	0						0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	144,137	1,889,193		0	477,184	0	2,510,514	822,668		3,333,182	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 – Continued						CITY OF Muscatine					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH	
Line No.	Item description	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)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)				
41	Section D - INTERGOVERNMENTAL - Continued														
42															
43	State shared revenues														
44	Road use taxes		2,997,716					2,997,716		C46	2,997,716				
45															
46															
47															
48	Other state grants and reimbursements														
49	State grants	12,850	38,174			375,695		426,719	185,487	C89	612,206				
50	Iowa Department of Transportation							0	235,026	C89	235,026				
51	Iowa Department of Natural Resources							0		C89					
52	Iowa Economic Development Authority							0		C89					
53	CEBA grants							0		C89					
54	Commercial & Industrial Replacement Claim	351,475	180,669	3,999	110,196			646,339		C89	646,339				
55								0							
56								0							
57								0							
58								0							
59								0							
60	Total state	364,325	3,216,559	3,999	110,196	375,695	0	4,070,774	420,513		4,491,287				
61															
62	Local grants and reimbursements														
63	County contributions	67,017						67,017	116,701		183,718				
64	Library service	128,693						128,693		D89	128,693				
65	Township contributions							0		D89					
66	Fire/EMT service							0	57,028	D89	57,028				
67	Payment in lieu of taxes	30,789						30,789		D89	30,789				
68	School resource officer reimbursement	103,941						103,941			103,941				
69	Local housing trust		13,071					13,071			13,071				
70	Total local grants and reimbursements	330,440	13,071	0	0	0	0	343,511	173,729		517,240				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	838,902	5,118,823	3,999	110,196	852,879	0	6,924,799	1,416,910		8,341,709				
72	Section E - CHARGES FOR FEES AND SERVICE														
73	Water							0	0	A91					
74	Sewer							0	6,046,554	A80	6,046,554				
75	Electric							0		A92					
76	Gas							0		A93					
77	Parking							0		A60					
78	Airport							0		A01					
79	Landfill/garbage							0	6,050,240	A81	6,050,240				
80	Hospital							0		A36					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 – Continued						CITY OF Muscatine					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH	
Line No.	Item description	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)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued														
82	Transit							0	243,530	A94	243,53				
83	Cable TV							0		T15					
84	Internet							0		A03					
85	Telephone							0		A03					
86	Housing authority							0		A50					
87	Storm water							0		A80					
88	Other:														
89	Nursing home							0		A89					
90	Police service fees	8,436						8,436		A89	8,43				
91	Prisoner care							0		A89					
92	Fire service charges	81,511						81,511		A89	81,51				
93	Ambulance charges							0	1,618,316	A89	1,618,31				
94	Sidewalk street repair charges	17,198						17,198		A44	17,19				
95	Housing and urban renewal charges	150,825						150,825		A50	150,82				
96	River port and terminal fees							0		A87					
97	Public scales							0		A89					
98	Cemetery charges	52,427						52,427		A03	52,42				
99	Library charges	3,823						3,823		A89	3,82				
100	Park, recreation, and cultural charges	237,634						237,634	442,233	A61	679,86				
101	Animal control charges	2,865						2,865		A89	2,86				
102	Other charges - <i>Specify</i>							0							
103	Community Development miscellaneous charges	6,061						6,061			6,06				
104	TOTAL CHARGES FOR SERVICE	560,780	0	0	0	0	0	560,780	14,400,873		14,961,65				
105															
106	Section F - SPECIAL ASSESSMENTS							0		U01					
107	Section G - MISCELLANEOUS														
108	Contributions	24,131	79,466			1,483,082		1,586,679	10,000	U99	1,596,67				
109	Deposits and sales/fuel tax refunds	39,745						39,745	8,086	U99	47,83				
110	Sale of property and merchandise	34,135	8,350					42,485	112,638	U11	155,12				
111	Fines	723,406						723,406	60,256	U30	783,66				
112	Internal service charges	628,261						628,261		NR	628,26				
113	Other miscellaneous - <i>Specify</i>							0							
114	Reimbursement of expenses-Public Works	7,938						7,938			7,93				
115	Reimbursement of expenses-Art Center	41,243						41,243			41,24				
116	Sales tax collections	450						450	122,397		122,84				
117	Other reimbursements and miscellaneous revenues	67,304	46,032			1,130,557	3,941	1,247,834	444,901		1,692,73				
118	Health & dental plan reimbursements							0	3,501,106		3,501,10				
119	Insurance reimbursement	115,071	46,568			191,092		352,731	120,384		473,11				
120	TOTAL MISCELLANEOUS	1,681,684	180,416	0	0	2,804,731	3,941	4,670,772	4,379,768		9,050,54				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					CITY OF Muscatine		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BALANCE	
Line No.	Item description	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)	Code	GRAND TOTAL (Sum of col. (g)) (i)	
1	Section A — PUBLIC SAFETY											
2	Police department/Crime prevention	4,776,248	99,477					4,875,725		E62	4,875,725	
3	Jail							0		E04	0	
4	Emergency management							0		E89	0	
5	Flood control							0		E59	0	
6	Fire department	4,291,540						4,291,540		E24	4,291,540	
7	Ambulance							0		E32	0	
8	Building inspections							0		E66	0	
9	Miscellaneous protective services							0		E66	0	
10	Animal control	128,152						128,152		E32	128,152	
11	Other public safety							0		E89	0	
12								0			0	
13								0			0	
14	TOTAL PUBLIC SAFETY	9,195,940	99,477		0	0	0	9,295,417			9,295,417	
15	Section B — PUBLIC WORKS											
16	Roads, bridges, sidewalks	43,217	1,633,572					1,676,789		E44	1,676,789	
17	Parking meter and off-street							0		E60	0	
18	Street lighting							0		E44	0	
19	Traffic control safety		130,681					130,681		E44	130,681	
20	Snow removal		215,434					215,434		E44	215,434	
21	Highway engineering		115,939					115,939		E44	115,939	
22	Street cleaning		174,261					174,261		E81	174,261	
23	Airport (if not an enterprise)							0		E01	0	
24	Garbage (if not an enterprise)							0		E81	0	
25	Other public works							0		E89	0	
26	Public Works Administration		124,350					124,350			124,350	
27	Engineering Management Services							0			0	
28	TOTAL PUBLIC WORKS	43,217	2,394,237		0	0	0	2,437,454			2,437,454	
29	Section C — HEALTH AND SOCIAL SERVICES											
30	Welfare assistance							0		E79	0	
31	City hospital							0		E36	0	
32	Payments to private hospitals							0		E36	0	
33	Health regulation and inspections							0		E32	0	
34	Water, air, and mosquito control							0		E32	0	
35	Community mental health							0		E32	0	
36	Other health and social services	55,000						55,000		E79	55,000	
37								0			0	
38								0			0	
39	TOTAL HEALTH AND SOCIAL SERVICES	55,000	0		0	0	0	55,000			55,000	
40	Section D — CULTURE AND RECREATION											
41	Library services	1,056,306	154,567					1,210,873		E52	1,210,873	
42	Museum, band, theater	335,703	22,919					358,622		E61	358,622	
43	Parks	1,319,475	44,722					1,364,197		E61	1,364,197	
44	Recreation	248,015						248,015		E61	248,015	
45	Cemetery	160,999					1,086	162,085		E03	162,085	
46	Community center, zoo, marina, and auditorium							0		E61	0	
47	Other culture and recreation	32,998						32,998		E61	32,998	
48								0			0	
49								0			0	
50	TOTAL CULTURE AND RECREATION	3,153,496	222,208		0	0	1,086	3,376,790			3,376,790	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Muscatine		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
51	Section E -- COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification							0				E89 0 52
53	Economic development	44,140	120,378					164,518				E89 164,518 53
54	Housing and urban renewal		2,036,037					2,036,037				E50 2,036,037 54
55	Planning and zoning	775,799						775,799				E29 775,799 55
56	Other community and economic development							0				E89 0 56
57	TIF Rebates			1,386,271				1,386,271				E89 1,386,271 57
58								0				0 58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	819,939	2,156,415	1,386,271	0	0	0	4,362,625				4,362,625 59
60	Section F -- GENERAL GOVERNMENT											60
61	Mayor, council and city manager	464,243						464,243				E29 464,243 61
62	Clerk, Treasurer, financial administration	590,498						590,498				E23 590,498 62
63	Elections	20,673						20,673				E89 20,673 63
64	Legal services and city attorney	182,932						182,932				E25 182,932 64
65	City hall and general buildings	559,383	23,890					583,273				E31 583,273 65
66	Tort liability	422,023						422,023				E89 422,023 66
67	Other general government	453,088	28,267					481,355				E89 481,355 67
68								0				0 68
69								0				0 69
70	TOTAL GENERAL GOVERNMENT	2,692,840	52,157		0	0	0	2,744,997				2,744,997 70
71	Section G -- DEBT SERVICE			161,955	2,809,005			2,970,960				2,970,960 71
72								0				0 72
73								0				0 73
74	TOTAL DEBT SERVICE	0	0	161,955	2,809,005	0	0	2,970,960				2,970,960 74
75	Section H -- REGULAR CAPITAL PROJECTS -- Specify											0 75
76	Community development/Riverfront Development/Other					3,846,791		3,846,791				3,846,791 76
77	Street and sidewalk projects					9,449,169		9,449,169				9,449,169 77
78	Subtotal Regular Capital Projects	0	0			13,295,960	0	13,295,960				13,295,960 78
79	-- TIF CAPITAL PROJECTS -- Specify											0 79
80								0				0 80
81								0				0 81
82	Subtotal TIF Capital Projects	0	0			0	0	0				0 82
83	TOTAL CAPITAL PROJECTS	0	0			13,295,960	0	13,295,960				13,295,960 83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	15,960,432	4,924,494	1,548,226	2,809,005	13,295,960	1,086	38,539,203				38,539,203 84
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85
86												86

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

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 – Continued						CITY OF Muscatine						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BAS	
	Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)				
87	Section I — BUSINESS TYPE ACTIVITIES															
88	Water — Current operation									E91	0					
89	Capital outlay									G91	0					
90	Debt Service									F91	0					
91	Sewer and sewage disposal — Current operation							3,469,464		E80	3,469,464					
92	Capital outlay							3,395,514		G80	3,395,514					
93	Debt Service							1,061,495		F80	1,061,495					
94	Electric — Current operation									E92	0					
95	Capital outlay									G92	0					
96	Debt Service									F92	0					
97	Gas Utility — Current operation									E93	0					
98	Capital outlay									G93	0					
99	Debt Service									F93	0					
100	Parking — Current operation							208,374		E60	208,374					
101	Capital outlay							8,469		G60	8,469					
102	Debt Service									F60	0					
103	Airport — Current operation							98,979		E01	98,979					
104	Capital outlay							291,382		G01	291,382					
105	Debt Service									F01	0					
106	Landfill/Garbage — Current operation							5,194,096		E81	5,194,096					
107	Capital outlay							1,159,043		G81	1,159,043					
108	Debt Service									F81	0					
109	Hospital — Current operation									E36	0					
110	Capital outlay									G36	0					
111	Debt Service									F36	0					
112	Transit — Current operation							1,024,654		E94	1,024,654					
113	Capital outlay							2,188		G94	2,188					
114	Debt Service									F94	0					
115	Cable TV, telephone, Internet — Current operation									E03	0					
116	Capital outlay									G03	0					
117	Housing authority — Current operation							667,327		E50	667,327					
118	Capital outlay							382,304		G50	382,304					
119	Debt Service									F50	0					
120	Storm water — Current operation									E80	0					
121	Capital outlay									G80	0					
122	Debt Service									F80	0					
123	Other business type — Current operation							1,285,403		E89	1,285,403					
124	Capital outlay							288,687		G89	288,687					
125	Debt Service									F89	0					
126	Internal service funds — Specify															
127	Health Insurance							2,820,594			2,820,594					
128	Dental Insurance							140,734			140,734					
129	TOTAL BUSINESS TYPE ACTIVITIES							21,498,707			21,498,707					

Part III INTERGOVERNMENTAL EXPENDITURES		CITY OF Muscatine						
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, omit cents.								
Purpose	Amount paid to other local governments	Purpose	Amount paid to State					
Correction.....	M05 \$	Highways.....	L44 \$					
Health.....	M32	All other.....	L89 \$					
Highways.....	M44							
Transit subsidies.....	M94							
Libraries.....	M52							
Police protection.....	M62							
Sewerage.....	M80							
Sanitation.....	M81							
All other.....	M89 \$ 117,350							
Part IV SALARIES AND WAGES								
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.								
		Amount - Omit cents						
Total salaries and wages paid.....		2000 \$	14,005.926					
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2018				
Purpose	Debt outstanding JULY 1, 2017 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 565,000	29U	39U 130,000	49U	49U 435,000	49U	49U	189 31,955
9. G.O	19U 12,805,000	29U 4,090,000	39U 2,505,000	49U 14,390,000	49U	49U	49U	189 301,705
10. Revolving	19U 12,446,000	29U	39U 657,000	49U	49U	49U 11,789,000	49U	189 404,495
11. Parking	19U	29U	39U	49U	49U	49U	49U	189
12. Airport	19U	29U	39U	49U	49U	49U	49U	189
13. Stormwater	19U	29U	39U	49U	49U	49U	49U	189
14. Section 108	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	25,816,000	4,090,000	3,292,000	14,390,000	435,000	11,789,000	0	738,155
B. Short-term debt		Amount - Omit cents						
Outstanding as of JULY 1, 2017				61V \$				
Outstanding as of JUNE 30, 2018				64V \$				
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents						
Assessed Valuations by Levy Authority and County, AY2016/FY2018				\$	1,349,003,655	x .05 = \$	67,450,183	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018		Amount - Omit cents						
Type of asset	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.	W01	W31	W61					
	\$ 114,770	\$	35,177,063			35,291,833		
REMARKS		V98						