

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

CITY OF BETTENDORF, IOWA
DUE: December 1, 2017

16208200100000
CITY OF BETTENDORF
1609 STATE ST.
BETTENDORF, IA 52722

(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	25,753,154		25,753,154	25,791,275
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	25,753,154		25,753,154	25,791,275
Delinquent property taxes	18,399		18,399	30,750
TIF revenues	1,322,127		1,322,127	1,331,518
Other city taxes	9,032,058	0	9,032,058	9,044,085
Licenses and permits	684,374	79,046	763,420	991,010
Use of money and property	235,280	45,513	280,793	538,761
Intergovernmental	9,061,788	770,895	9,832,683	13,282,961
Charges for fees and service	611,003	20,457,215	21,068,218	21,485,584
Special assessments	19,837	0	19,837	52,652
Miscellaneous	532,590	1,174,187	1,706,777	2,517,822
Other financing sources	24,341,784	4,095,534	28,437,318	35,689,502
Total revenues and other sources	71,612,394	26,622,390	98,234,784	110,755,920
Expenditures and Other Financing Uses				
Public safety	11,708,037	0	11,708,037	12,001,977
Public works	2,918,486	0	2,918,486	2,969,307
Health and social services	0	0	0	0
Culture and recreation	4,748,023	0	4,748,023	4,880,392
Community and economic development	2,308,588	0	2,308,588	2,438,892
General government	4,206,102	0	4,206,102	4,323,902
Debt service	14,891,195	0	14,891,195	15,199,822
Capital projects	20,347,295	0	20,347,295	36,611,660
Total governmental activities expenditures	61,127,726	0	61,127,726	78,425,952
Business type activities	0	26,318,338	26,318,338	27,333,649
Total ALL expenditures	61,127,726	26,318,338	87,446,064	105,759,601
Other financing uses, including transfers out	9,923,166	0	9,923,166	11,168,953
Total ALL expenditures/And other financing uses	71,050,892	26,318,338	97,369,230	116,928,554
Excess revenues and other sources over (Under) Expenditures/And other financing uses	561,502	304,052	865,554	-6,172,634
Beginning fund balance July 1, 2016	29,415,266	56,409,985	85,825,251	
Ending fund balance June 30, 2017	29,976,768	56,714,037	86,690,805	-6,172,634

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ 205,288 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 128,410,000	Other long-term debt	\$ 1,375,455
Revenue debt	\$ 3,630,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 174,794,602

CERTIFICATION

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

Signature of city clerk	Date Published/Posted 11/29/2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Decker P. Ploehn	Telephone → 563	Area Code 344-4000
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, 2017					CITY OF BETTENDORF					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	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	11,650,756	3,688,166		10,414,232			25,753,154			25,753,154	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	11,650,756	3,688,166		10,414,232	0		25,753,154		T01	25,753,154	4				
5	Delinquent property taxes	7,977	2,528		7,894			18,399		T01	18,399	5				
6	Total property tax	11,658,733	3,690,694		10,422,126	0	0	25,771,553			25,771,553	6				
7	TIF revenues			1,322,127				1,322,127		T01	1,322,127	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	380,903	120,708		332,193			833,804		T15	833,804	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	341,554						341,554		T15	341,554	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax	1,664,117						1,664,117		C30	1,664,117	11				
12	Mobile home tax	2,918	925		2,545			6,388		T19	6,388	12				
13	Hotel/motel tax	772,240						772,240		T19	772,240	13				
14	Other local option taxes	3,248,371				2,165,584		5,413,955		T09	5,413,955	14				
15	TOTAL OTHER CITY TAXES	6,410,103	121,633	0	334,738	2,165,584	0	9,032,058	0		9,032,058	15				
16	Section B - LICENSES AND PERMITS	664,407				19,967		684,374	79,046	T29	763,420	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	9,126	2,095		13,165	22,944		47,330	44,933	U20	92,263	18				
19	Rents and royalties	172,715				15,235		187,950	580	U40	188,530	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	181,841	2,095	0	13,165	38,179	0	235,280	45,513		280,793	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	128,363				3,514,860		3,643,223	528,913	B89	4,172,136	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	128,363	0	0	0	3,514,860	0	3,643,223	528,913		4,172,136	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, 2017 -- Continued					CITY OF BETTENDORF		<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)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes							0		C46	0	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	100,387				118,978		219,365	14,000	C89	233,365	49
50	Iowa Department of Transportation							0	227,982	C89	227,982	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55	State replacement credits	326,211	96,010		264,224			686,445			686,445	55
56	State shared revenues	33,811	4,285,167					4,318,978			4,318,978	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	460,409	4,381,177	0	264,224	118,978	0	5,224,788	241,982		5,466,770	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	58,447						58,447		D89	58,447	66
67	Bettendorf Schools	119,718						119,718		D89	119,718	67
68	Mutual Aid	15,612						15,612			15,612	68
69								0			0	69
70	Total local grants and reimbursements	193,777	0	0	0	0	0	193,777	0		193,777	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	782,549	4,381,177	0	264,224	3,633,838	0	9,061,788	770,895		9,832,683	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	3,780,823	A8Ø	3,780,823	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	2,540,393	A81	2,540,393	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BETTENDORF		<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)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0	80,821	A94	80,821	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	1,791,529	A80	1,791,529	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	28,160						28,160		A89	28,160	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	24,152						24,152		A89	24,152	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	466,489						466,489	4,802,583	A61	5,269,072	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	zoning, copies, public info, garage, I.S., emp & risk ins	92,202						92,202	7,461,066		7,553,268	103
104	TOTAL CHARGES FOR SERVICE	611,003	0	0	0	0	0	611,003	20,457,215		21,068,218	104
105												105
106	Section F - SPECIAL ASSESSMENTS	14,518				5,319		19,837		U01	19,837	106
107	Section G - MISCELLANEOUS											107
108	Contributions	3,283	11,165			10,000		24,448	2,633	U99	27,081	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise		1,947			1,898		3,845	395,773	U11	399,618	110
111	Fines	91,024	6,776					97,800		U30	97,800	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Refunds & reimbursements	93,420	32,538		90,250	118,444		334,652	570,742		905,394	114
115	4th of July revenues	40,183						40,183			40,183	115
116	Subdivision deposits							0			0	116
117	Drug Seizure revenues		21,603					21,603			21,603	117
118	Local grants	3,000	7,059					10,059	205,039		215,098	118
119	Riverfront support							0			0	119
120	TOTAL MISCELLANEOUS	230,910	81,088	0	90,250	130,342	0	532,590	1,174,187		1,706,777	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued	CITY OF BETTENDORF					<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)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	20,554,064	8,276,687	1,322,127	11,124,503	5,993,229	0	47,270,610	22,526,856		69,797,466	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales					137,291		137,291	8,937	NR	146,228	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	3,617,434				13,863,968		17,481,402		NR	17,481,402	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	4,512,689			400,000	1,576,900		6,489,589	3,200,075		9,689,664	127
128	Internal TIF loans and transfers in			233,502				233,502			233,502	128
129	Capital grant							0	639,672		639,672	129
130	Contributed assets							0	246,850		246,850	130
131	TOTAL OTHER FINANCING SOURCES	8,130,123	0	233,502	400,000	15,578,159	0	24,341,784	4,095,534		28,437,318	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	28,684,187	8,276,687	1,555,629	11,524,503	21,571,388	0	71,612,394	26,622,390		98,234,784	132
133												133
134	Beginning fund balance July 1, 2016	9,133,229	1,949,009	-143,836	8,954,743	9,522,121	0	29,415,266	56,409,985		85,825,251	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	37,817,416	10,225,696	1,411,793	20,479,246	31,093,509	0	101,027,660	83,032,375		184,060,035	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF BETTENDORF						<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)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	7,365,714	4,182					7,369,896		E62	7,369,896	2				
3	Purchase of land and equipment							0		G62	0	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation							0		E89	0	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation	44,005						44,005		E59	44,005	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	3,847,008						3,847,008		E24	3,847,008	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation	447,128						447,128		E66	447,128	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation							0		E32	0	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	11,703,855	4,182		0	0	0	11,708,037			11,708,037	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BETTENDORF		<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)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		1,670,585					1,670,585		E44	1,670,585	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		213,978					213,978		E44	213,978	48
49	Traffic control safety — Current operation		406,521					406,521		E44	406,521	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		544,914					544,914		E44	544,914	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		82,290					82,290		E81	82,290	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		198					198		E89	198	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	2,918,486		0	0	0	2,918,486			2,918,486	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BETTENDORF			<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)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							0		E79	0	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
112												112	
113												113	
114												114	
115												115	
116												116	
117												117	
118												118	
119												119	
120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BETTENDORF		<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)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	2,696,918	44,979					2,741,897		E52	2,741,897	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	1,286,891						1,286,891		E61	1,286,891	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	519,921						519,921		E61	519,921	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	115,453						115,453		E61	115,453	135
136	Other culture and recreation	83,861						83,861		E61	83,861	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	4,703,044	44,979		0	0	0	4,748,023			4,748,023	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	99,265						99,265		E89	99,265	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	182,382	2,038	1,275,640				1,460,060		E89	1,460,060	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	504,152						504,152		E29	504,152	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	214,141	30,970					245,111		E89	245,111	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	999,940	33,008	1,275,640	0	0	0	2,308,588			2,308,588	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BETTENDORF		<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)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	793,792						793,792		E29	793,792	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	1,041,338						1,041,338		E23	1,041,338	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	236,284						236,284		E25	236,284	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	1,031,976						1,031,976		E31	1,031,976	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	556,561						556,561		E89	556,561	171
172	Other general government — Current operation	546,151						546,151		E89	546,151	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	4,206,102	0	0	0	0	0	4,206,102			4,206,102	176
177	Section G — DEBT SERVICE	217,157		127,050	14,345,392	201,596		14,891,195			14,891,195	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	217,157	0	127,050	14,345,392	201,596	0	14,891,195			14,891,195	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	fire, dntwn imp, rd use, fed drug, lib gift, capl, vehicle, electronic	545,084	1,254,854			18,547,357		20,347,295			20,347,295	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	545,084	1,254,854			18,547,357	0	20,347,295			20,347,295	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	545,084	1,254,854	0	0	18,547,357	0	20,347,295			20,347,295	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	22,375,182	4,255,509	1,402,690	14,345,392	18,748,953	0	61,127,726			61,127,726	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF BETTENDORF		<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 Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								3,521,745	E80	3,521,745	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								2,528,676	E81	2,528,676	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								2,110,471	E94	2,110,471	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								1,241,177	E80	1,241,177	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BETTENDORF		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
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.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								8,371,093	E89	8,371,093	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								651,806		651,806	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Maintenance Garage								1,614,708		1,614,708	246
247	Risk Management								1,415,119		1,415,119	247
248	Employee Insurance								4,108,281		4,108,281	248
249	Information Services								755,262		755,262	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								26,318,338		26,318,338	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	22,375,182	4,255,509	1,402,690	14,345,392	18,748,953	0	61,127,726	26,318,338		87,446,064	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	3,684,098	3,911,337		180,194	1,914,035		9,689,664			9,689,664	255
256	Internal TIF loans/repayments and transfers out	1,725				231,777		233,502			233,502	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	3,685,823	3,911,337	0	180,194	2,145,812	0	9,923,166	0		9,923,166	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	26,061,005	8,166,846	1,402,690	14,525,586	20,894,765	0	71,050,892	26,318,338		97,369,230	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable	180,627	0	0	0	0		180,627			180,627	263
264	Restricted	5,591,379	1,716,344	0	5,953,660	9,468,065		22,729,448			22,729,448	264
265	Committed	0	0	0	0	0		0			0	265
266	Assigned	0	342,506	0	0	730,679		1,073,185			1,073,185	266
267	Unassigned	5,984,405	0	9,103	0	0		5,993,508			5,993,508	267
268	Total Governmental	11,756,411	2,058,850	9,103	5,953,660	10,198,744	0	29,976,768			29,976,768	268
269	Proprietary								56,714,037		56,714,037	269
270	Total ending fund balance June 30, 2017	11,756,411	2,058,850	9,103	5,953,660	10,198,744	0	29,976,768	56,714,037		86,690,805	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	37,817,416	10,225,696	1,411,793	20,479,246	31,093,509	0	101,027,660	83,032,375		184,060,035	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF BETTENDORF				
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. <i>Enter amount, omit cents.</i>								
Purpose		Amount paid to other local governments		Purpose				
Correction.....		M05 \$		Highways.....				
Health.....		M32		All other.....				
Highways.....		M44		L44 \$				
Transit subsidies.....		M94		L89 \$				
Libraries.....		M52						
Police protection.....		M62						
Sewerage.....		M80 1,369,508						
Sanitation.....		M81						
All other.....		M89 \$						
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.								
Total salaries and wages paid.....				Amount - Omit cents				
				Z00 \$				
				20,213,390				
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				
Purpose	Debt outstanding JULY 1, 2016 (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 9,715,000	29U	39U 630,000	49U 7,270,000	49U	49U 1,815,000	49U	189 392,632
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	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. GO	106,870,000		10,225,000	113,765,000				4,247,442
Stormwater	19U	29U	39U	49U	49U	49U	49U	189
10. Utility	8,690,000		520,000	6,355,000		1,815,000		336,514
Recycle/Garb	19U	29U	39U	49U	49U	49U	49U	189
11. Utility			700,000	140,000	560,000			9,275
Family Museum	19U	29U	39U	49U	49U	49U	49U	189
12. Compensated	520,000		60,000	460,000				20,200
13. Absences	19U 1,351,093	29U 1,674,018	39U 1,649,656	49U	49U	49U	49U 1,375,455	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	127,146,093	2,374,018	13,224,656	128,410,000	0	3,630,000	1,375,455	5,006,063
B. Short-term debt		Amount - Omit cents						
Outstanding as of JULY 1, 2016		61V \$						
Outstanding as of JUNE 30, 2017		64V \$		0				
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS						
Assessed Valuations by Levy Authority and County, AY2015/FY2017		Amount - Omit cents						
Actual valuation -- January 1, 2015		\$		3,495,892,037				
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017						
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					
	\$	\$	35,016,309		44,225,260			
		9,208,951						
REMARKS	V98							