

STATE OF IOWA

**2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015**

IOWA CITY

CITY OF IOWA CITY, IOWA

DUE: December 1, 2015

**16205200300000
City of Iowa City
410 E. Washington
Iowa City, Iowa 52240**

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

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

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	51,492,986		51,492,986	51,608,730
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	51,492,986		51,492,986	51,608,730
Delinquent property taxes	3,367		3,367	0
TIF revenues	640,244		640,244	652,624
Other city taxes	2,877,888	0	2,877,888	2,594,500
Licenses and permits	1,805,901	8,012	1,813,913	1,580,852
Use of money and property	998,965	1,432,442	2,431,407	2,402,663
Intergovernmental	21,542,265	13,599,161	35,141,426	45,156,132
Charges for fees and service	4,452,420	38,766,124	43,218,544	42,422,746
Special assessments	0	0	0	0
Miscellaneous	3,270,737	784,410	4,055,147	3,719,216
Other financing sources	25,896,361	25,782,506	51,678,867	59,482,530
Total revenues and other sources	112,981,134	80,372,655	193,353,789	209,619,993
Expenditures and Other Financing Uses				
Public safety	22,217,988	0	22,217,988	23,013,243
Public works	7,186,875	0	7,186,875	7,600,965
Health and social services	319,723	0	319,723	323,841
Culture and recreation	12,904,239	0	12,904,239	13,531,479
Community and economic development	7,649,800	0	7,649,800	13,912,140
General government	7,551,803	0	7,551,803	8,129,602
Debt service	17,208,782	0	17,208,782	17,315,399
Capital projects	24,859,198	0	24,859,198	41,516,396
Total governmental activities expenditures	99,898,408	0	99,898,408	125,343,065
Business type activities	0	59,970,055	59,970,055	72,040,374
Total ALL expenditures	99,898,408	59,970,055	159,868,463	197,383,439
Other financing uses, including transfers out	17,995,239	22,284,460	40,279,699	45,938,335
Total ALL expenditures/And other financing uses	117,893,647	82,254,515	200,148,162	243,321,774
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-4,912,513	-1,881,860	-6,794,373	-33,701,781
Beginning fund balance July 1, 2014	81,237,173	85,356,906	166,594,079	166,594,079
Ending fund balance June 30, 2015	76,324,660	83,475,046	159,799,706	132,892,298

Note - These balances do not include \$ 28,734,226 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 150,920 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 59,340,000	Other long-term debt	\$ 211,000
Revenue debt	\$ 44,950,000	Short-term debt	\$ 2,004,500
TIF Revenue debt	\$ 2,655,000		
		General obligation debt limit	\$ 241,332,359

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	Telephone	Area Code	Number	Extension
Marian Karr	→	(319)	356-5041	
Signature of Mayor or other City official (Name and Title)			Date signed	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF IOWA CITY						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" 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.				
1	Section A - TAXES											1				
2	Taxes levied on property	29,419,594	9,348,995		12,724,397	0	0	51,492,986			51,492,986	2				
3	Less: Uncollected property taxes - Levy year	0	0			0	0	0			0	3				
4	Net current property taxes	29,419,594	9,348,995		12,724,397	0	0	51,492,986		T01	51,492,986	4				
5	Delinquent property taxes	1,937	597		833	0	0	3,367		T01	3,367	5				
6	Total property tax	29,421,531	9,349,592		12,725,230	0	0	51,496,353			51,496,353	6				
7	TIF revenues			640,244				640,244		T01	640,244	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	489,408	150,877	0	210,260	0	0	850,545		T15	850,545	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	901,690	0	0	0	0	0	901,690	0	T15	901,690	9				
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10				
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11				
12	Mobile home tax	39,283	12,121	0	16,863	0	0	68,267	0	T19	68,267	12				
13	Hotel/motel tax	1,057,386	0	0	0	0	0	1,057,386	0	T19	1,057,386	13				
14	Other local option taxes	0	0	0	0	0	0	0	0	T09	0	14				
15	TOTAL OTHER CITY TAXES	2,487,767	162,998	0	227,123	0	0	2,877,888	0		2,877,888	15				
16	Section B - LICENSES AND PERMITS	1,805,901	0	0	0	0	0	1,805,901	8,012	T29	1,813,913	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	298,894	27,168	0	74,553	48,832	432	449,879	689,856	U20	1,139,735	18				
19	Rents and royalties	462,939	73,697	0	0	12,450	0	549,086	742,586	U40	1,291,672	19				
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20				
21		0	0	0	0	0	0	0	0		0	21				
22	TOTAL USE OF MONEY AND PROPERTY	761,833	100,865	0	74,553	61,282	432	998,965	1,432,442		2,431,407	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	355,630	611,544	0	0	992,542	0	1,959,716	11,200,796	B89	13,160,512	27				
28	Community development block grants		0	0	0	0	0	0	0	B50	0	28				
29	Housing and urban development		0	0	0	0	0	0	0	B50	0	29				
30	Public assistance grants		0	0	0	0	0	0	0	B79	0	30				
31	Payment in lieu of taxes		0	0	0	0	0	0	0	B30	0	31				
32			0	0	0	0	0	0	0		0	32				
33	Total Federal grants and reimbursements	355,630	611,544	0	0	992,542	0	1,959,716	11,200,796		13,160,512	33				
34												34				
35												35				
36												36				
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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF IOWA CITY					<input type="checkbox"/> GAAP		<input checked="" 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.			
41	Section D - INTERGOVERNMENTAL - Continued											41			
42												42			
43	State shared revenues											43			
44	Road use taxes		7,230,663					7,230,663		C46	7,230,663	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants	392,254	349,748	0	0	7,850,627	0	8,592,629	2,365,803	C89	10,958,432	49			
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50			
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51			
52	Iowa Economic Development Authority	0	0	0	0	0	0	0	0	C89	0	52			
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53			
54	Commercial & Industrial Replacement Claim	594,399	198,594	0	255,366	0	0	1,048,359	0	C89	1,048,359	54			
55		0	0	0	0	0	0	0	0		0	55			
56		0	0	0	0	0	0	0	0		0	56			
57		0	0	0	0	0	0	0	0		0	57			
58		0	0	0	0	0	0	0	0		0	58			
59		0	0	0	0	0	0	0	0		0	59			
60	Total state	986,653	7,779,005	0	255,366	7,850,627	0	16,871,651	2,365,803		19,237,454	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions	59,224	0	0	0	0	0	59,224	0		59,224	63			
64	Library service	435,601	0	0	0	0	0	435,601	0	D89	435,601	64			
65	Township contributions		0	0	0	0	0	0	0	D89	0	65			
66	Fire/EMT service	1,330,770	315,605	0	0	107,298	0	1,753,673	0	D89	1,753,673	66			
67	Local grants and reimbursements	244,105	0	0	0	0	0	244,105	32,562	D89	276,667	67			
68	School district - Mercer	98,250	0	0	0	0	0	98,250	0		98,250	68			
69	MPOJC		120,045	0	0	0	0	120,045	0		120,045	69			
70	Total local grants and reimbursements	2,167,950	435,650	0	0	107,298	0	2,710,898	32,562		2,743,460	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	3,510,233	8,826,199	0	255,366	8,950,467	0	21,542,265	13,599,161		35,141,426	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water	0	0	0	0	0	0	0	8,527,988	A91	8,527,988	73			
74	Sewer	0	0	0	0	0	0	0	12,189,179	A8Ø	12,189,179	74			
75	Electric	0	0	0	0	0	0	0	0	A92	0	75			
76	Gas	0	0	0	0	0	0	0	0	A93	0	76			
77	Parking	44,040	0	0	0	0	0	44,040	5,928,244	A6Ø	5,972,284	77			
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78			
79	Landfill/garbage	0	0	0	0	0	0	0	8,773,851	A81	8,773,851	79			
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80			

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF IOWA CITY					<input type="checkbox"/> GAAP		<input checked="" 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.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	1,449,306	A94	1,449,306	82
83	Cable TV	0	0	0	0	0	0	0	750,166	T15	750,166	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	1,147,390	A80	1,147,390	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	88,895	0	0	0	0	0	88,895	0	A89	88,895	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	3,629	0	0	0	0	0	3,629	0	A89	3,629	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	31,657	49,597	0	190,784	49,786	0	321,824	0	A44	321,824	94
95	Housing and urban renewal charges	372,972	0	0	0	0	0	372,972	0	A50	372,972	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	40,135	0	0	0	0	0	40,135	0	A03	40,135	98
99	Library charges	116	0	0	0	0	0	116	0	A89	116	99
100	Park, recreation, and cultural charges	747,209	0	0	0	0	0	747,209	0	A61	747,209	100
101	Animal control charges	13,030	0	0	0	0	0	13,030	0	A89	13,030	101
102	Other charges - <i>Specify</i>	2,820,570	0	0	0	0	0	2,820,570	0		2,820,570	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	4,162,253	49,597	0	190,784	49,786	0	4,452,420	38,766,124		43,218,544	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	345,690	0	0	0	200,000	0	545,690	2,091	U99	547,781	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	40,825	0	0	0	0	0	40,825	38,888	U11	79,713	110
111	Fines	854,844	0	0	0	0	0	854,844	248,841	U30	1,103,685	111
112	Internal service charges	5,511	0	0	0	0	0	5,511	0	NR	5,511	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Misc Sales	0	0	0	0	0	0	0	0		0	114
115	Commissions & Concessions	38,394	0	0	0	0	0	38,394	67,060		105,454	115
116	Misc Revenues	710,702	748,505	0	178,166	139,273	0	1,776,646	427,530		2,204,176	116
117	Military Credits	8,827	0	0	0	0	0	8,827	0		8,827	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	2,004,793	748,505	0	178,166	339,273	0	3,270,737	784,410		4,055,147	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF IOWA CITY					<input type="checkbox"/> GAAP		<input checked="" 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.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	44,154,311	19,237,756	640,244	13,651,222	9,400,808	432	87,084,773	54,590,149		141,674,922	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	1,383,359	1,054	0	0	0	0	1,384,413	932,082	NR	2,316,495	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	7,866,773	0	7,866,773	0	NR	7,866,773	125
126	Proceeds of anticipatory warrants or other short-term debt	1,215,900	0	0	0	0	0	1,215,900	0	A89	1,215,900	126
127	Regular transfers in and interfund loans	10,641,775	731,393		515,130	2,900,465	0	14,788,763	24,850,424		39,639,187	127
128	Internal TIF loans and transfers in	682	0	108	619,095	20,627	0	640,512	0		640,512	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	13,241,716	732,447	108	1,134,225	10,787,865	0	25,896,361	25,782,506		51,678,867	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	57,396,027	19,970,203	640,352	14,785,447	20,188,673	432	112,981,134	80,372,655		193,353,789	132
133												133
134	Beginning fund balance July 1, 2014	47,793,326	6,554,493	19,665	8,868,053	17,886,186	115,450	81,237,173	85,356,906		166,594,079	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	105,189,353	26,524,696	660,017	23,653,500	38,074,859	115,882	194,218,307	165,729,561		359,947,868	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF IOWA CITY		<input type="checkbox"/> GAAP		<input checked="" 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 col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	11,297,007	0	0	0	0	0	11,297,007		E62	11,297,007	2
3	Purchase of land and equipment	460,348	0	0	0	0	0	460,348		G62	460,348	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	7,526,466	0	0	0	0	0	7,526,466		E24	7,526,466	13
14	Purchase of land and equipment	72,304	0	0	0	0	0	72,304		G24	72,304	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	1,335,432	0	0	0	0	0	1,335,432		E66	1,335,432	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	632,268	0	0	0	0	0	632,268		E32	632,268	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	295,726	598,437	0	0	0	0	894,163		E89	894,163	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	21,619,551	598,437	0	0	0	0	22,217,988			22,217,988	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF IOWA CITY		<input type="checkbox"/> GAAP		<input checked="" 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 col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	2,822,688	0	0	0	0	2,822,688		E44	2,822,688	42
43	Purchase of land and equipment	0	68,695	0	0	0	0	68,695		G44	68,695	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	0	1,294,947	0	0	0	0	1,294,947		E44	1,294,947	49
50	Purchase of land and equipment	0	135,084	0	0	0	0	135,084		G44	135,084	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	840,578	0	0	0	0	840,578		E44	840,578	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	1,137,571	0	0	0	0	0	1,137,571		E44	1,137,571	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	323,870	0	0	0	0	323,870		E81	323,870	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	485,751	77,691	0	0	0	0	563,442		E89	563,442	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	1,623,322	5,563,553	0	0	0	0	7,186,875			7,186,875	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF IOWA CITY							<input type="checkbox"/> GAAP		<input checked="" 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 col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	319,723	0	0	0	0	0	319,723		E79	319,723	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	319,723	0	0	0	0	0	319,723			319,723	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, 2015 -- Continued					CITY OF IOWA CITY					<input type="checkbox"/> GAAP		<input checked="" 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 col. (g)) (i)	Line No.			
121	Section D — CULTURE AND RECREATION											121			
122	Library services — Current operation	5,114,389	0	0	0	0	0	5,114,389		E52	5,114,389	122			
123	Purchase of land and equipment	790,392	0	0	0	0	0	790,392		G52	790,392	123			
124	Construction	3,995	0	0	0	0	0	3,995		F52	3,995	124			
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125			
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126			
127	Parks — Current operation	2,290,821	0	0	0	0	0	2,290,821		E61	2,290,821	127			
128	Purchase of land and equipment	293,178	0	0	0	0	0	293,178		G61	293,178	128			
129	Construction	19,483	0	0	0	0	0	19,483		F61	19,483	129			
130	Recreation — Current operation	3,162,013	0	0	0	0	0	3,162,013		E61	3,162,013	130			
131	Purchase of land and equipment	4,934	0	0	0	0	0	4,934		G61	4,934	131			
132	Construction	69,461	0	0	0	0	0	69,461		F61	69,461	132			
133	Cemetery — Current operation	320,760	0	0	0	0	0	320,760		E03	320,760	133			
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134			
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135			
136	Other culture and recreation	810,057	0	0	0	0	0	810,057		E61	810,057	136			
137	Purchase of land and equipment	24,756	0	0	0	0	0	24,756		G61	24,756	137			
138	Construction	0	0	0	0	0	0	0		F61	0	138			
139	TOTAL CULTURE AND RECREATION	12,904,239	0	0	0	0	0	12,904,239			12,904,239	139			
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140			
141	Community beautification — Current operation	378,168	0	0	0	0	0	378,168		E89	378,168	141			
142	Purchase of land and equipment	13,075	0	0	0	0	0	13,075		G89	13,075	142			
143	Economic development — Current operation	1,067,315	0	0	0	0	0	1,067,315		E89	1,067,315	143			
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144			
145	Housing and urban renewal — Current operation	0	971,044	0	0	0	0	971,044		E50	971,044	145			
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146			
147	Construction	0	0	0	0	0	0	0		F50	0	147			
148	Planning and zoning — Current operation	1,021,739	0	0	0	0	0	1,021,739		E29	1,021,739	148			
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149			
150	Other community and economic development — Current operation	3,199,904	979,885	18,670	0	0	0	4,198,459		E89	4,198,459	150			
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151			
152	Construction	0	0	0	0	0	0	0		F89	0	152			
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153			
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,680,201	1,950,929	18,670	0	0	0	7,649,800			7,649,800	154			
155												155			
156												156			
157												157			
158												158			

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, 2015 -- Continued					CITY OF IOWA CITY		<input type="checkbox"/> GAAP		<input checked="" 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 col. (g)) (i)	Line No.	
159	Section F — GENERAL GOVERNMENT											159	
160	Mayor, council and city manager — Current operation	1,055,601	0	0	0	0	0	1,055,601		E29	1,055,601	160	
161	Purchase of land and equipment	66,219	0	0	0	0	0	66,219		G29	66,219	161	
162	Clerk, Treasurer, financial administration — Current operation	2,923,816	0	0	0	0	0	2,923,816		E23	2,923,816	162	
163	Purchase of land and equipment	14,613	0	0	0	0	0	14,613		G23	14,613	163	
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164	
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165	
166	Legal services and city attorney — Current operation	690,901	0	0	0	0	0	690,901		E25	690,901	166	
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167	
168	City hall and general buildings — Current operation	605,436	0	0	0	0	0	605,436		E31	605,436	168	
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169	
170	Construction	0	0	0	0	0	0	0		F31	0	170	
171	Tort liability — Current operation	949,423	0	0	0	0	0	949,423		E89	949,423	171	
172	Other general government — Current operation	867,625	378,169	0	0	0	0	1,245,794		E89	1,245,794	172	
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173	
174		0	0	0	0	0	0	0			0	174	
175		0	0	0	0	0	0	0			0	175	
176	TOTAL GENERAL GOVERNMENT	7,173,634	378,169	0	0	0	0	7,551,803			7,551,803	176	
177	Section G — DEBT SERVICE	0	0	0	17,208,782	0	0	17,208,782			17,208,782	177	
178		0	0	0	0	0	0	0			0	178	
179		0	0	0	0	0	0	0			0	179	
180		0	0	0	0	0	0	0			0	180	
181		0	0	0	0	0	0	0			0	181	
182	TOTAL DEBT SERVICE	0	0	0	17,208,782	0	0	17,208,782			17,208,782	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify											0	183
184		0	0	0	0	24,859,198	0	24,859,198			24,859,198	184	
185		0	0	0	0	0	0	0			0	185	
186		0	0	0	0	0	0	0			0	186	
187	Subtotal Regular Capital Projects	0	0	0	0	24,859,198	0	24,859,198			24,859,198	187	
188	— TIF CAPITAL PROJECTS — Specify											0	188
189		0	0	0	0	0	0	0			0	189	
190		0	0	0	0	0	0	0			0	190	
191		0	0	0	0	0	0	0			0	191	
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192	
193	TOTAL CAPITAL PROJECTS	0	0	0	0	24,859,198	0	24,859,198			24,859,198	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	49,320,670	8,491,088	18,670	17,208,782	24,859,198	0	99,898,408			99,898,408	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, 2015 -- Continued	CITY OF IOWA CITY					<input type="checkbox"/> GAAP		<input checked="" 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 Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)
197	Section I — BUSINESS TYPE ACTIVITIES												197
198	Water — Current operation								5,105,959	E91	5,105,959		198
199	Purchase of land and equipment								554,989	G91	554,989		199
200	Construction								809,668	F91	809,668		200
201	Sewer and sewage disposal — Current operation								5,498,451	E80	5,498,451		201
202	Purchase of land and equipment								64,342	G80	64,342		202
203	Construction								2,002,425	F80	2,002,425		203
204	Electric — Current operation								0	E92	0		204
205	Purchase of land and equipment								0	G92	0		205
206	Construction								0	F92	0		206
207	Gas Utility — Current operation								0	E93	0		207
208	Purchase of land and equipment								0	G93	0		208
209	Construction								0	F93	0		209
210	Parking — Current operation								3,227,956	E60	3,227,956		210
211	Purchase of land and equipment								64,244	G60	64,244		211
212	Construction								0	F60	0		212
213	Airport — Current operation								355,761	E01	355,761		213
214	Purchase of land and equipment								0	G01	0		214
215	Construction								290,285	F01	290,285		215
216	Landfill/Garbage — Current operation								7,192,318	E81	7,192,318		216
217	Purchase of land and equipment								407,833	G81	407,833		217
218	Construction								125,119	F81	125,119		218
219	Hospital — Current operation								0	E36	0		219
220	Purchase of land and equipment								0	G36	0		220
221	Construction								0	F36	0		221
222	Transit — Current operation								6,556,267	E94	6,556,267		222
223	Purchase of land and equipment								0	G94	0		223
224	Construction								0	F94	0		224
225	Cable TV, telephone, Internet — Current operation								687,397	E03	687,397		225
226	Purchase of land and equipment								0	G03	0		226
227	Housing authority — Current operation								7,726,073	E50	7,726,073		227
228	Purchase of land and equipment								4,451	G50	4,451		228
229	Construction								0	F50	0		229
230	Storm water — Current operation								567,916	E80	567,916		230
231	Purchase of land and equipment								171,470	G80	171,470		231
232	Construction								425,864	F80	425,864		232
233													233
234													234
235													235
236													236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF IOWA CITY		<input type="checkbox"/> GAAP		<input checked="" 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								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								14,637,965		14,637,965	242
243	Enterprise Capital Projects								3,493,302		3,493,302	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								59,970,055		59,970,055	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	49,320,670	8,491,088	18,670	17,208,782	24,859,198	0	99,898,408	59,970,055		159,868,463	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	6,823,284	10,202,508		0	328,935	0	17,354,727	22,284,460		39,639,187	255
256	Internal TIF loans/repayments and transfers out	0	0	640,512		0	0	640,512	0		640,512	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	6,823,284	10,202,508	640,512	0	328,935	0	17,995,239	22,284,460		40,279,699	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	56,143,954	18,693,596	659,182	17,208,782	25,188,133	0	117,893,647	82,254,515		200,148,162	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	69,000	69,000			69,000	263
264	Restricted	24,906,039	7,831,209	835	6,444,718	12,886,726	46,882	52,116,409			52,116,409	264
265	Committed						0	0			0	265
266	Assigned	4,471,513					0	4,471,513			4,471,513	266
267	Unassigned	19,667,847	-109				0	19,667,738			19,667,738	267
268	Total Governmental	49,045,399	7,831,100	835	6,444,718	12,886,726	115,882	76,324,660			76,324,660	268
269	Proprietary								83,475,046		83,475,046	269
270	Total ending fund balance June 30, 2015	49,045,399	7,831,100	835	6,444,718	12,886,726	115,882	76,324,660	83,475,046		159,799,706	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	105,189,353	26,524,696	660,017	23,653,500	38,074,859	115,882	194,218,307	165,729,561		359,947,868	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF IOWA CITY

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
Correction.....	M05 \$ 0
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 1,294,260
Libraries.....	M52 0
Police protection.....	M62 127,855
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 553

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 40,748

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 \$	
		40,585,001

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 18,635,000	29U \$ 0	39U \$ 1,680,000	49U \$ 590,000	49U \$ 0	49U \$ 16,365,000	49U \$ 0	191 \$ 624,018
2. Sewer utility	19U 31,955,000	29U	39U 3,370,000	49U 0	49U 0	49U 28,585,000	49U	189 1,304,900
3. Electric utility	19U 0	29U	39U 0	49U 0	49U 0	49U	49U	192 0
4. Gas utility	19U 0	29U	39U 0	49U 0	49U 0	49U	49U	193 0
5. Transit-bus	19U 0	29U	39U 0	49U 0	49U 0	49U	49U	194 0
6. Industrial Revenue	19T 0	24T	34T 0	44T 0	44T 0	44T	44T	189 0
7. Mortgage revenue	19T 0	24T	34T 0	44T 0	44T 0	44T	44T	189 0
8. TIF revenue	19U 7,189,093	29U 650,000	39U 384,858	49U 4,799,235	49U 2,655,000	49U	49U	189 170,818
9. Other-Specify Parking	19U 7,145,000	29U	39U 7,145,000	49U 0	49U	49U	49U	189 828,550
10. Multi- Purpose Housing	19U 58,995,907	29U 7,135,000	39U 12,180,142	49U 53,950,765	49U	49U	49U	189 1,498,460
11.	19U 211,000	29U	39U 0	49U	49U	49U	49U 211,000	189 2,108
12.	19U 0	29U	39U	49U	49U	49U	49U	189 0
13.	19U 0	29U	39U	49U	49U	49U	49U	189 0
14.	19U 0	29U	39U	49U	49U	49U	49U	189 0
Total long-term debt	124,131,000	7,785,000	24,760,000	59,340,000	2,655,000	44,950,000	211,000	4,428,854

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	1,943,100
Outstanding as of JUNE 30, 2015	64V \$	2,004,500

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Amount - Omit cents		
\$	4,826,647,177	x .05 = \$ 241,332,359

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	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 \$ 20,420,578	W31 \$ 26,328,498		W61 148,506,237	195,255,313

REMARKS

The variance in Cash Balance and Fund Balance is due to reporting on a modified accrual basis. The majority of our revenues and expenses are reported on an accrual basis, but we do not record some liabilities and receivables. Beginning Fund Balances were adjusted to correct an error from the prior year when switching from a modified cash basis to a modified accrual basis.