



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 5, 2016

Re: Fiscal Year 2015/2016 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, 2016. 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 13 In Depth meeting. The City's comprehensive annual financial report and audit will be released in early December.

Revenues and other financing sources totaled \$67,156,981 for the year and expenditures and other uses totaled \$63,741,605. Revenues and other financing sources are \$3,415,176 higher than expenditures and other uses primarily due to the issuance of \$4,550,000 in general obligation bonds during the year. This issue funded capital project costs incurred in the prior, current, and upcoming 2016/2017 fiscal years. Actual City expenditures in each functional area were within the budgeted amounts as required by the State with the exception of debt service expenditures. Debt service costs exceeded the budgeted amount by \$16,355 due to bond issuance costs for refunding the last two years of the 2008 issue.

Recommendation:

Please include this report on the agenda for the October 20, 2016 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

2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016
MUSCATINE
CITY OF MUSCATINE, IOWA

DUE: December 1, 2016

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	12,404,951		12,404,951	12,404,951
Less: Uncollected property taxes-levy year	(27,667)		-27,667	0
Net current property taxes	12,432,618		12,432,618	12,404,951
Delinquent property taxes	2,364		2,364	0
TIF revenues	1,961,342		1,961,342	1,954,900
Other city taxes	3,514,232	0	3,514,232	3,510,003
Licenses and permits	389,596	17,663	407,259	373,400
Use of money and property	265,335	921,132	1,186,467	1,166,952
Intergovernmental	6,419,109	4,467,556	10,886,665	11,676,813
Charges for fees and service	573,758	13,376,560	13,950,318	13,830,550
Special assessments	0	0	0	0
Miscellaneous	2,269,093	3,296,164	5,565,257	4,875,430
Other financing sources	12,168,981	5,081,478	17,250,459	20,691,799
Total revenues and other sources	39,996,428	27,160,553	67,156,981	70,484,798
Expenditures and Other Financing Uses				
Public safety	8,617,230	0	8,617,230	8,810,200
Public works	2,225,526	0	2,225,526	2,478,700
Health and social services	45,000	0	45,000	54,500
Culture and recreation	3,226,003	0	3,226,003	3,359,950
Community and economic development	3,813,665	0	3,813,665	3,889,040
General government	2,346,786	0	2,346,786	2,443,351
Debt service	4,249,423	0	4,249,423	4,233,068
Capital projects	4,007,688	0	4,007,688	5,244,700
Total governmental activities expenditures	28,531,321	0	28,531,321	30,513,509
Business type activities	0	22,795,185	22,795,185	23,521,385
Total ALL expenditures	28,531,321	22,795,185	51,326,506	54,034,894
Other financing uses, including transfers out	9,065,866	3,349,233	12,415,099	16,101,799
Total ALL expenditures/And other financing uses	37,597,187	26,144,418	63,741,605	70,136,693
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,399,241	1,016,135	3,415,376	348,105
Beginning fund balance July 1, 2015	21,404,228	9,597,077	31,001,305	30,985,006
Ending fund balance June 30, 2016	23,803,469	10,613,212	34,416,681	31,333,111

Note - These balances do not include \$ 88,053 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, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 15,095,000	Other long-term debt	\$ 0
Revenue debt	\$ 13,082,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 690,000		
		General obligation debt limit	\$ 63,163,995

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one
Printed name of city clerk		10/22/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Gregg Mandsgaer	Telephone →	Number	Extension
	563	264-1550	100
		Date signed	
		10/20/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016				CITY OF MUSCATINE			<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.	
1	Section A - TAXES												1	
2	Taxes levied on property	6,844,544	3,214,992		2,345,415				12,404,951			12,404,951	2	
3	Less: Uncollected property taxes - Levy year	-17,661	-6,199		-3,807				-27,667			-27,667	3	
4	Net current property taxes	6,862,205	3,221,191		2,349,222	0			12,432,618			12,432,618	4	
5	Delinquent property taxes	1,316	619		429				2,364			2,364	5	
6	Total property tax	6,863,521	3,221,810		2,349,651	0	0	0	12,434,982			12,434,982	6	
7	TIF revenues				1,961,342				1,961,342			1,961,342	7	
	Other city taxes													
8	Utility tax replacement excise taxes	32,788	15,408		10,469				58,665			58,665	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	270,352							270,352			270,352	9	
10	Parimutuel wager tax								0			0	10	
11	Gaming wager tax								0			0	11	
12	Mobile home tax	19,639	9,980		6,785				36,404			36,404	12	
13	Hotel/motel tax	361,803							361,803			361,803	13	
14	Other local option taxes		2,787,008						2,787,008			2,787,008	14	
15	TOTAL OTHER CITY TAXES	684,582	2,812,396	0	17,254	0	0	0	3,514,232	0		3,514,232	15	
16	Section B - LICENSES AND PERMITS	389,596							389,596	17,663	T29	407,259	16	
17	Section C - USE OF MONEY AND PROPERTY												17	
18	Interest	4,966	3,778	1,568	1,265	126,445	15,942	153,964	13,615	U20		167,579	18	
19	Rents and royalties	111,371							111,371			703,840	U40	815,211
20	Other miscellaneous use of money and property								0	203,677	U20		203,677	20
21									0				0	21
22	TOTAL USE OF MONEY AND PROPERTY	116,337	3,778	1,568	1,265	126,445	15,942	265,335	921,132			1,186,467	22	
23													23	
24	Section D - INTERGOVERNMENTAL												24	
25													25	
26	Federal grants and reimbursements												26	
27	Federal grants	123,554	0			146,928		270,482	3,511,825	B89		3,782,307	27	
28	Community development block grants					22,294		22,294		B50		22,294	28	
29	Housing and urban development		1,992,314					1,992,314	355,467	B50		2,347,781	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	123,554	1,992,314	0	0	169,222	0	2,285,090	3,867,292			6,152,382	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, 2016 – Continued	CITY OF MUSCATINE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
		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.
Line No.	Item description											
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes			2,915,003				2,915,003			C46	2,915,003
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	16,475	42,136					58,611	185,496	C89	244,107	49
50	Iowa Department of Transportation					127,723		127,723	227,441	C89	355,164	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	340,127	159,831	77,252	114,968			692,178		C89	692,178	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	356,602	3,116,970	77,252	114,968	127,723	0	3,793,515	412,937		4,206,452	60
61												61
62	Local grants and reimbursements											62
63	County contributions	67,312						67,312	118,427		185,739	63
64	Library service	125,180						125,180		D89	125,180	64
65	Township contributions							0	31,400	D89	31,400	65
66	Fire/EMT service	7,200						7,200	37,500	D89	44,700	66
67	Housing payment in lieu of taxes	36,902						36,902		D89	36,902	67
68	School resource officer reimbursement	84,610						84,610			84,610	68
69	Local housing trust		19,300					19,300			19,300	69
70	Total local grants and reimbursements	321,204	19,300	0	0	0	0	340,504	187,327		527,831	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	801,360	5,128,584	77,252	114,968	296,945	0	6,419,109	4,467,556		10,886,665	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	5,635,318	A8Ø	5,635,318	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	5,681,372	A81	5,681,372	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 – Continued							CITY OF MUSCATINE			<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.		
81	Section E - CHARGES FOR FEES AND SERVICE - Continued								0	239,599	A94	239,599	81		
82	Transit								0				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		A80	0	87		
88	Other:												88		
89	Nursing home								0		A89	0	89		
90	Police service fees	8,414							8,414		A89	8,414	90		
91	Prisoner care								0		A89	0	91		
92	Fire service charges	68,712							68,712		A89	68,712	92		
93	Ambulance charges								0	1,477,225	A89	1,477,225	93		
94	Sidewalk street repair charges	16,558							16,558		A44	16,558	94		
95	Housing and urban renewal charges	157,449							157,449		A50	157,449	95		
96	River port and terminal fees								0		A87	0	96		
97	Public scales								0		A89	0	97		
98	Cemetery charges	55,260							55,260		A03	55,260	98		
99	Library charges	5,889							5,889		A89	5,889	99		
100	Park, recreation, and cultural charges	252,124							252,124	343,046	A61	595,170	100		
101	Animal control charges	1,600							1,600		A89	1,600	101		
102	Other charges - <i>Specify</i>								0			0	102		
103	Community Development miscellaneous charges	7,752							7,752			7,752	103		
104	TOTAL CHARGES FOR SERVICE	573,758	0	0	0	0	0	573,758	13,376,560			13,950,318	104		
105									0		U01	0	105		
106	Section F - SPECIAL ASSESSMENTS												106		
107	Section G - MISCELLANEOUS												107		
108	Contributions	12,790	234,748				215,346		462,884	15,428	U99	478,312	108		
109	Deposits and sales/fuel tax refunds								0	7,166	U99	7,166	109		
110	Sale of property and merchandise	44,058	5,240						49,298	210,863	U11	260,161	110		
111	Fines	997,069							997,069	66,793	U30	1,063,862	111		
112	Internal service charges	547,186							547,186		NR	547,186	112		
113	Other miscellaneous - <i>Specify</i>								0			0	113		
114	Reimbursement of expenses - Public Works	22,591							22,591			22,591	114		
115	Reimbursement of expenses - Art Center	37,891							37,891			37,891	115		
116	Sales tax collections	423							423	100,131		100,554	116		
117	Other reimbursements and miscellaneous revenues	101,055	14,269				14,775	11,654	141,753	85,353		227,106	117		
118	Health & dental plan contributions		9,998						0	2,810,430		2,810,430	118		
119	Insurance reimbursements		9,998						9,998			9,998	119		
120	TOTAL MISCELLANEOUS	1,773,061	254,257	0	0	230,121		11,654	2,269,093	3,296,164		5,565,257	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 – Continued							CITY OF MUSCATINE			<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.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	11,202,215	11,420,825	2,040,162	2,483,138	653,511	27,596	27,827,447		22,079,075		49,906,522	121		
122													122		
123	Section H - OTHER FINANCING SOURCES												123		
124	Proceeds of capital asset sales					29,321		29,321			NR	29,321	124		
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				1,299,121	3,250,879		4,550,000			NR	4,550,000	125		
126	Proceeds of anticipatory warrants or other short-term debt							0			A89	0	126		
127	<i>Regular transfers in and interfund loans</i>	4,427,358	396,876		79,711	1,601,726		6,505,671		5,081,478		11,587,149	127		
128	<i>Internal TIF loans and transfers in</i>	153,797	200,000		208,450	265,703		827,950				827,950	128		
129	Premium on Long Term Debt				44,327	211,712		256,039				256,039	129		
130								0				0	130		
131	TOTAL OTHER FINANCING SOURCES	4,581,155	596,876	0	1,631,609	5,359,341	0	12,168,981		5,081,478		17,250,459	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	15,783,370	12,017,701	2,040,162	4,114,747	6,012,852	27,596	39,996,428		27,160,553		67,156,981	132		
133													133		
134	Beginning fund balance July 1, 2015	3,913,409	2,487,215	916,481	95,562	12,968,858	1,022,703	21,404,228		9,597,077		31,001,305	134		
135													135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	19,696,779	14,504,916	2,956,643	4,210,309	18,981,710	1,050,299	61,400,656		36,757,630		98,158,286	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	CITY OF MUSCATINE							<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 col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY												1
2	Police department/Crime prevention — Current operation	4,352,182	5,303						4,357,485		E62	4,357,485	2
3	Purchase of land and equipment	51,925	195,423						247,348		G62	247,348	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								0		E59	0	10
11	Purchase of land and equipment								0		G59	0	11
12	Construction								0		F59	0	12
13	Fire department — Current operation	3,813,934							3,813,934		E24	3,813,934	13
14	Purchase of land and equipment		79,675						79,675		G24	79,675	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								0		E66	0	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	118,788							118,788		E32	118,788	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	8,416,504	200,726						0			8,617,230	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 – Continued							CITY OF MUSCATINE			<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 col. (g)) (i)	Line No.			
41	Section B — PUBLIC WORKS												41			
42	Roads, bridges, sidewalks — Current operation	195,551	1,136,591						1,332,142		E44	1,332,142	42			
43	Purchase of land and equipment		58,034						58,034		G44	58,034	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								0		E44	0	48			
49	Traffic control safety — Current operation		129,997						129,997		E44	129,997	49			
50	Purchase of land and equipment		837						837		G44	837	50			
51	Construction								0		F44	0	51			
52	Snow removal — Current operation		235,647						235,647		E44	235,647	52			
53	Purchase of land and equipment								0		G44	0	53			
54	Highway engineering — Current operation		101,689						101,689		E44	101,689	54			
55	Purchase of land and equipment								0		G44	0	55			
56	Construction								0		F44	0	56			
57	Street cleaning — Current operation		235,548						235,548		E81	235,548	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		130,102						130,102		E89	130,102	65			
66	Purchase of land and equipment		1,530						1,530		G89	1,530	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	195,551	2,029,975						2,225,526			2,225,526	80			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 – Continued							CITY OF MUSCATINE			<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 col. (g)) (i)	Line No.	
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	45,000							45,000		E79	45,000	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	45,000	0						45,000			45,000	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, 2016 – Continued				CITY OF MUSCATINE			<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 col. (g)) (i)	Line No.	
121	Section D — CULTURE AND RECREATION												121	
122	Library services — Current operation	972,222	48,874						1,021,096			E52	1,021,096	
123	Purchase of land and equipment	98,082	21,666						119,748			G52	119,748	
124	Construction								0			F52	0	
125	Museum, band, theater — Current operation	320,851	50,814						371,665			E61	371,665	
126	Purchase of land and equipment		35,344						35,344			G61	35,344	
127	Parks — Current operation	1,154,543							1,154,543			E61	1,154,543	
128	Purchase of land and equipment	19,596							19,596			G61	19,596	
129	Construction								0			F61	0	
130	Recreation — Current operation	249,033							249,033			E61	249,033	
131	Purchase of land and equipment	4,839	73,092						77,931			G61	77,931	
132	Construction								0			F61	0	
133	Cemetery — Current operation	152,660							3,342	156,002		E03	156,002	
134	Purchase of land and equipment		4,992						4,992			G03	4,992	
135	Community center, zoo, marina, and auditorium								0			E61	0	
136	Other culture and recreation	16,053							16,053			E61	16,053	
137	Purchase of land and equipment								0			G61	0	
138	Construction								0			F61	0	
139	TOTAL CULTURE AND RECREATION	2,992,871	229,790					0	0	3,342	3,226,003		3,226,003	
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT												140	
141	Community beautification — Current operation									0			E89	0
142	Purchase of land and equipment									0			G89	0
143	Economic development — Current operation	43,073	59,070							102,143			E89	102,143
144	Purchase of land and equipment									0			G89	0
145	Housing and urban renewal — Current operation		2,051,517							2,051,517			E50	2,051,517
146	Purchase of land and equipment									0			G50	0
147	Construction									0			F50	0
148	Planning and zoning — Current operation	707,520								707,520			E29	707,520
149	Purchase of land and equipment		1,530							1,530			G29	1,530
150	Other community and economic development — Current operation									0			E89	0
151	Purchase of land and equipment									0			G89	0
152	Construction									0			F89	0
153	TIF Rebates				950,955			0	0		950,955		E89	950,955
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	752,123	2,110,587	950,955	0		0	0	0	3,813,665			3,813,665	
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, 2016 – Continued							CITY OF MUSCATINE			GAAP			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.			
159	Section F — GENERAL GOVERNMENT												159			
160	Mayor, council and city manager — Current operation	393,400							393,400		E29	393,400	160			
161	Purchase of land and equipment	1,099							1,099		G29	1,099	161			
162	Clerk, Treasurer, financial administration — Current operation	567,670							567,670		E23	567,670	162			
163	Purchase of land and equipment								0		G23	0	163			
164	Elections — Current operation	6,852							6,852		E89	6,852	164			
165	Purchase of land and equipment								0		G89	0	165			
166	Legal services and city attorney — Current operation	123,009							123,009		E25	123,009	166			
167	Purchase of land and equipment								0		G25	0	167			
168	City hall and general buildings — Current operation	537,241							537,241		E31	537,241	168			
169	Purchase of land and equipment	2,163							2,163		G31	2,163	169			
170	Construction								0		F31	0	170			
171	Tort liability — Current operation	233,460							233,460		E89	233,460	171			
172	Other general government — Current operation	440,500							440,500		E89	440,500	172			
173	Purchase of land and equipment		41,392						41,392		G89	41,392	173			
174									0			0	174			
175									0			0	175			
176	TOTAL GENERAL GOVERNMENT	2,305,394	41,392	0	0	0	0	0	2,346,786			2,346,786	176			
177	Section G — DEBT SERVICE			165,065	4,084,358				4,249,423			4,249,423	177			
178									0			0	178			
179									0			0	179			
180									0			0	180			
181									0			0	181			
182	TOTAL DEBT SERVICE	0	0	165,065	4,084,358	0	0	0	4,249,423			4,249,423	182			
183	Section H — REGULAR CAPITAL PROJECTS — Specify											0	183			
184	Community development / Other public improvements					1,222,607			1,222,607			1,222,607	184			
185	Street and sidewalk projects					2,782,258			2,782,258			2,782,258	185			
186	Riverfront development					2,823			2,823			2,823	186			
187	Subtotal Regular Capital Projects	0	0			0	4,007,688	0	4,007,688			4,007,688	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			0	192			
193	TOTAL CAPITAL PROJECTS	0	0	0	0	4,007,688	0	0	4,007,688			4,007,688	193			
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	14,707,443	4,612,470	1,116,020	4,084,358	4,007,688	3,342	28,531,321				28,531,321	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, 2016 – Continued	CITY OF MUSCATINE							<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
		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)	Line No.	
Line No.	Item description												
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							3,277,026	E80	3,277,026	201		
202	Purchase of land and equipment							588,189	G80	588,189	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							196,271	E60	196,271	210		
211	Purchase of land and equipment							5,559	G60	5,559	211		
212	Construction								F60		0	212	
213	Airport — Current operation							95,695	E01	95,695	213		
214	Purchase of land and equipment							8,343	G01	8,343	214		
215	Construction								F01		0	215	
216	Landfill/Garbage — Current operation							4,948,135	E81	4,948,135	216		
217	Purchase of land and equipment							458,450	G81	458,450	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							944,837	E94	944,837	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							729,102	E50	729,102	227		
228	Purchase of land and equipment							103,440	G50	103,440	228		
229	Construction								F50		0	229	
230	Storm water — Current operation								E80		0	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, 2016 – Continued							CITY OF MUSCATINE			GAAP			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								1,290,998	E89		1,290,998	238			
239	Purchase of land and equipment								62,353	G89		62,353	239			
240	Construction									F89		0	240			
241													241			
242	Enterprise Debt Service								1,061,185			1,061,185	242			
243	Enterprise Capital Projects								5,952,316			5,952,316	243			
244	Enterprise TIF Capital Projects											0	244			
245	Internal service funds — <i>Specify</i>												245			
246	Health Insurance Fund								2,933,645			2,933,645	246			
247	Dental Insurance Fund								139,641			139,641	247			
248												0	248			
249												0	249			
250												0	250			
251	TOTAL BUSINESS TYPE ACTIVITIES								22,795,185			22,795,185	251			
252													252			
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	14,707,443	4,612,470	1,116,020	4,084,358	4,007,688	3,342	28,531,321	22,795,185			51,326,506	253			
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254			
255	Regular transfers out	917,322	6,773,672			532,600	14,322	8,237,916	3,349,233			11,587,149	255			
256	Internal TIF loans/repayments and transfers out			827,950				827,950				827,950	256			
257								0				0	257			
258	TOTAL OTHER FINANCING USES	917,322	6,773,672	827,950	0	532,600	14,322	9,065,866	3,349,233			12,415,099	258			
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	15,624,765	11,386,142	1,943,970	4,084,358	4,540,288	17,664	37,597,187	26,144,418			63,741,605	259			
260													260			
261	Ending fund balance June 30, 2016:												261			
262	Governmental:												262			
263	Nonspendable	117,190						1,003,832	1,121,022			1,121,022	263			
264	Restricted		2,877,559	1,012,673	125,951	1,721,135	28,803	5,766,121				5,766,121	264			
265	Committed							0				0	265			
266	Assigned		241,215			12,743,129		12,984,344				12,984,344	266			
267	Unassigned	3,954,824				-22,842		3,931,982				3,931,982	267			
268	Total Governmental	4,072,014	3,118,774	1,012,673	125,951	14,441,422	1,032,635	23,803,469				23,803,469	268			
269	Proprietary								10,613,212			10,613,212	269			
270	Total ending fund balance June 30, 2016	4,072,014	3,118,774	1,012,673	125,951	14,441,422	1,032,635	23,803,469	10,613,212			34,416,681	270			
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	19,696,779	14,504,916	2,956,643	4,210,309	18,981,710	1,050,299	61,400,656	36,757,630			98,158,286	271			
272													272			

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 \$	102,200								
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.....								Z00 \$	13,368,095	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED										
A. Long-term debt		Debt during the fiscal year			Debt Outstanding JUNE 30, 2016				Interest paid this year	
		Purpose	Debt outstanding JULY 1, 2015	Issued	Retired	General obligation	TIF revenue	Revenue		Other
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$		
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89		
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	I92		
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	I93		
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	I94		
6. Industrial Revenue	19T	24T	34T		44T	44T		I89		
7. Mortgage revenue	19T	24T	34T		44T	44T		I89		
8. TIF revenue	19U 810,000	29U 120,000	39U 49U	49U 690,000	49U 49U	49U 49U	49U 49U	I89 45,065		
9. G.O. Other-Specify	19U 14,186,000	29U 4,550,000	39U 3,641,000	49U 15,095,000	49U 49U	49U 49U	49U 49U	I89 343,792		
10. Solid Waste	19U 79,000	29U 79,000	39U 0	49U	49U	49U	49U	I89 711		
11. State Revolving Loan	19U 13,698,000	29U 616,000	39U 49U	49U 49U	49U 49U	49U 49U	49U 49U	I89 445,185		
12.	19U	29U	39U	49U	49U	49U	49U	I89		
13.	19U	29U	39U	49U	49U	49U	49U	I89		
14.	19U	29U	39U	49U	49U	49U	49U	I89		
Total long-term debt	28,773,000	4,550,000	4,456,000	15,095,000	690,000	13,082,000	0	834,753		
B. Short-term debt										
Outstanding as of JULY 1, 2015					61V \$					
					64V \$					
Outstanding as of JUNE 30, 2016					Amount - Omit cents					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					\$	1,263,279,891			x .05 = \$	63,163,995
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016										
Type of asset		Amount - Omit cents								
		Bond and interest funds	Bond construction funds	Pension/retirement funds	all other funds	Total				
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						
		\$ 108,677	\$		36,155,470	36,264,147	V98			
REMARKS										