RESOLUTION NO. 19-
City Council

DRAFT

RESOLUTION APPROVING THE FY 2019 ANNUAL FINANCIAL REPORT

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HIAWATHA, IOWA, to approve and place on file the FY 2019 Annual Financial Report (Exhibit A) and to direct the Finance Director to forward required documents to the Office of Auditor of State, State of Iowa, and provide appropriate publication as required by law.

See attached Exhibit A

PASSED AND APPROVED this 20th day of November, 2019.

AYES:
NAYS:
ABSENT:

Bill Bennett, Mayor

ATTEST:

Kari Graber, City Clerk

STATE OF IOWA 2019 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2019 CITY OF HIAWATHA, IOWA DUE: December 1, 2019	16205700900000 CITY OF HIAWATHA 101 Emmons Street HIAWATHA IA 52233-1697 POPULATION: 7024

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

ALL FUNDS

	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	5,957,535		5,957,535	5,930,672
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	5,957,535		5,957,535	5,930,672
Delinquent Property Taxes	0		0	0
TIF Revenues	2,247,153		2,247,153	2,051,353
Other City Taxes	942,032	0	942,032	918,366
Licenses and Permits	653,890	0	653,890	585,400
Use of Money and Property	311,576	62,865	374,441	293,700
Intergovernmental	1,467,884	0	1,467,884	2,154,781
Charges for Fees and Service	509,906	3,408,726	3,918,632	3,043,780
Special Assessments	35,996	0	35,996	40,000
Miscellaneous	979,263	0	979,263	1,191,949
Other Financing Sources	4,866,678	28,500	4,895,178	7,366,437
Transfers In	2,201,085	28,500	2,229,585	
Total Revenues and Other Sources	17,971,913	3,500,091	21,472,004	23,576,438
Expenditures and Other Financing Uses				
Public Safety	2,926,105		2,926,105	3,237,126
Public Works	831,197		831,197	914,163
Health and Social Services	20,000		20,000	20,000
Culture and Recreation	1,138,609		1,138,609	1,346,036
Community and Economic Development	706,609		706,609	979,325
General Government	1,148,894		1,148,894	1,261,169
Debt Service	3,581,060		3,581,060	3,586,861
Capital Projects	2,750,660		2,750,660	7,069,700
Total Governmental Activities Expenditures	13,103,134	0	13,103,134	18,414,380
BUSINESS TYPE ACTIVITIES		2,563,247	2,563,247	2,411,936
Total All Expenditures	13,103,134	2,563,247	15,666,381	20,826,316
Other Financing Uses	2,185,585	44,000	2,229,585	
Transfers Out	2,185,585	44,000	2,229,585	2,984,587
Total All Expenditures/and Other Financing Uses	15,288,719	2,607,247	17,895,966	23,810,903
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	2,683,194	892,844	3,576,038	-234,465
Beginning Fund Balance July 1, 2018	14,804,372	3,856,152	18,660,524	18,660,524
Ending Fund Balance June 30, 2019	17,487,566	4,748,996	22,236,562	18,426,059

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

Non-budgeted Internal Service Funds	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds

Indebtedness at June 30, 2019	Amount	Indebtedness at June 30, 2019	Amount
General Obligation Debt	22,085,000	Other Long-Term Debt	0
Revenue Debt	0	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	31,968,364

CERTIFICATION

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

Signature of Preparer	**Publication** 11/21/2019
Printed name of Preparer Cindy Kudrna, Finance Director	Phone Number 319-393-1515
Signature of Mayor or other City official (Name and Title)	Date Signed

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REVENUE P2
CITY OF HIAWATHA
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2019
NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section A - Taxes	1										1
Taxes levied on property	2	3,056,528	995,274		1,905,733			5,957,535		5,957,535	2
Less: Uncollected Property Taxes - Levy Year	3							0		0	3
Net Current Property Taxes	4	3,056,528	995,274		1,905,733	0	0	5,957,535		5,957,535	4
Delinquent Property Taxes	5							0		0	5
Total Property Tax	6	3,056,528	995,274		1,905,733	0	0	5,957,535		5,957,535	6
TIF Revenues	7			2,247,153				2,247,153		2,247,153	7
Other City Taxes											
Utility Tax Replacement Excise Taxes	8							0		0	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9							0		0	9
Parimutuel Wager Tax	10							0		0	10
Gaming Wager Tax	11							0		0	11
Mobile Home Tax	12	18,558	6,139		9,588			34,285		34,285	12
Hotel / Motel Tax	13							0		0	13
Other Local Option Taxes	14		907,747					907,747		907,747	14
Total Other City Taxes	15	18,558	913,886		9,588	0	0	942,032	0	942,032	15
Section B - Licenses and Permits	16	653,890						653,890		653,890	16
Section C - Use of Money and Property	17										17
Interest	18	133,065	24,766	12,255	29,919	65,050		265,055	62,865	327,920	18
Rents and Royalties	19	46,521						46,521		46,521	19
Other Miscellaneous Use of Money and Property	20							0		0	20
	21							0		0	21
Total Use of Money and Property	22	179,586	24,766	12,255	29,919	65,050	0	311,576	62,865	374,441	22
Section D - Intergovernmental	24										24
Federal Grants and Reimbursements	26										26
Federal Grants	27	3,204						3,204		3,204	27
Community Development Block Grants	28							0		0	28
Housing and Urban Development	29							0		0	29
Public Assistance Grants	30							0		0	30
Payment in Lieu of Taxes	31							0		0	31
	32							0		0	32
Total Federal Grants and Reimbursements	33	3,204	0		0	0	0	3,204	0	3,204	33

REVENUE P3
CITY OF HIAWATHA
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2019
NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section D - Intergovernmental - Continued	41										41
State Shared Revenues	43										43
Road Use Taxes	44		907,400					907,400		907,400	44
Other state grants and reimbursements	48										48
State grants	49	65,277						65,277		65,277	49
Iowa Department of Transportation	50	1,246						1,246		1,246	50
Iowa Department of Natural Resources	51							0		0	51
Iowa Economic Development Authority	52							0		0	52
CEBA grants	53							0		0	53
Commercial & Industrial Replacement Claim	54	189,962	61,865		98,996			350,823		350,823	54
	55							0		0	55
	56							0		0	56
	57							0		0	57
	58							0		0	58
	59							0		0	59
Total State	60	256,485	969,265	0	98,996	0	0	1,324,746	0	1,324,746	60
Local Grants and Reimbursements											
County Contributions	63	63,289						63,289		63,289	63
Library Service	64	43,238						43,238		43,238	64
Township Contributions	65	20,000						20,000		20,000	65
Fire/EMT Service	66	13,407						13,407		13,407	66
	67							0		0	67
	68							0		0	68
	69							0		0	69
Total Local Grants and Reimbursements	70	139,934	0	0	0	0	0	139,934	0	139,934	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	399,623	969,265	0	98,996	0	0	1,467,884	0	1,467,884	71
Section E -Charges for Fees and Service	72										72
Water	73							0	2,092,960	2,092,960	73
Sewer	74							0	1,147,802	1,147,802	74
Electric	75							0		0	75
Gas	76							0		0	76
Parking	77							0		0	77
Airport	78							0		0	78
Landfill/garbage	79							0		0	79
Hospital	80							0		0	80

REVENUE P4
CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,
NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section E - Charges for Fees and Service - Continued	81										81
Transit	82							0		0	82
Cable TV	83							0		0	83
Internet	84							0		0	84
Telephone	85							0		0	85
Housing Authority	86							0		0	86
Storm Water	87							0	142,864	142,864	87
Other:	88										88
Nursing Home	89							0		0	89
Police Service Fees	90	6,940						6,940		6,940	90
Prisoner Care	91							0		0	91
Fire Service Charges	92	205						205		205	92
Ambulance Charges	93	345,711						345,711		345,711	93
Sidewalk Street Repair Charges	94							0		0	94
Housing and Urban Renewal Charges	95							0		0	95
River Port and Terminal Fees	96							0		0	96
Public Scales	97							0		0	97
Cemetery Charges	98							0		0	98
Library Charges	99							0		0	99
Park, Recreation, and Cultural Charges	100	42,394						42,394		42,394	100
Animal Control Charges	101							0		0	101
	102	25,282	3,000		54,160	32,214		114,656	25,100	139,756	102
	103							0		0	103
Total Charges for Service	104	420,532	3,000	0	54,160	32,214	0	509,906	3,408,726	3,918,632	104
Section F - Special Assesments	106					35,996		35,996		35,996	106
Section G - Miscellaneous	107										107
Contributions	108	117,877	722,452					840,329		840,329	108
Deposits and Sales/Fuel Tax Refunds	109	5,009						5,009		5,009	109
Sale of Property and Merchandise	110	2,556	134					2,690		2,690	110
Fines	111	69,018						69,018		69,018	111
Internal Service Charges	112							0		0	112
	113	50,357	11,860					62,217		62,217	113
	114							0		0	114
	115							0		0	115
	116							0		0	116
	117							0		0	117
	118							0		0	118
	119							0		0	119
Total Miscellaneous	120	244,817	734,446	0	0	0	0	979,263	0	979,263	120

REVENUE P5
CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,
NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Total All Revenues (Sum of lines 6, 7, 15,16,22, 71, 104, 106, and 120)	121	4,973,534	3,640,637	2,259,408	2,098,396	133,260	0	13,105,235	3,471,591	16,576,826	121
Section H - Other Financing Sources	123										123
Proceeds of capital asset sales	124		11,467			48,000		59,467		59,467	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125					2,606,126		2,606,126		2,606,126	125
Proceeds of anticipatory warrants or other short-term debt	126							0		0	126
Regular transfers in and interfund loans	127		282,100			900,000		1,182,100	28,500	1,210,600	127
Internal TIF loans and transfers in	128				1,018,985			1,018,985		1,018,985	128
	129							0		0	129
	130							0		0	130
Total Other Financing Sources	131	0	293,567	0	1,018,985	3,554,126	0	4,866,678	28,500	4,895,178	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	4,973,534	3,934,204	2,259,408	3,117,381	3,687,386	0	17,971,913	3,500,091	21,472,004	132
Beginning Fund Balance July 1, 2018	134	2,136,839	5,232,863	303,365	566,943	6,564,362		14,804,372	3,856,152	18,660,524	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	7,110,373	9,167,067	2,562,773	3,684,324	10,251,748	0	32,776,285	7,356,243	40,132,528	136

EXPENDITURES P6
CITY OF HIAWATHA
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2019
NON-GAAP/CASH BASIS

Item Description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section A — Public Safety	1										1
Police Department/Crime Prevention	2	1,179,360	427,783					1,607,143		1,607,143	2
Jail	3							0		0	3
Emergency Management	4							0		0	4
Flood control	5							0		0	5
Fire Department	6	391,580	98,818					490,398		490,398	6
Ambulance	7	348,287	58,602					406,889		406,889	7
Building Inspections	8	300,430	95,714					396,144		396,144	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10	8,220						8,220		8,220	10
Other Public Safety	11	17,311						17,311		17,311	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	2,245,188	680,917		0	0	0	2,926,105		2,926,105	14
Section B — Public Works	15										15
Roads, Bridges, Sidewalks	16		526,437					526,437		526,437	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18		95,614					95,614		95,614	18
Traffic Control Safety	19							0		0	19
Snow Removal	20		66,023					66,023		66,023	20
Highway Engineering	21							0		0	21
Street Cleaning	22							0		0	22
Airport (if not an enterprise)	23							0		0	23
Garbage (if not an enterprise)	24							0		0	24
Other Public Works	25	143,123						143,123		143,123	25
	26							0		0	26
	27							0		0	27
Total Public Works	28	143,123	688,074		0	0	0	831,197		831,197	28
Section C — Health and Social Services	29										29
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33							0		0	33
Water, Air, and Mosquito Control	34	20,000						20,000		20,000	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36							0		0	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	20,000	0		0	0	0	20,000		20,000	39
Section D — Culture and Recreation	40										40
Library Services	41	606,192	158,891					765,083		765,083	41
Museum, Band, Theater	42							0		0	42
Parks	43	163,694	44,294					207,988		207,988	43
Recreation	44	116,932	37,835					154,767		154,767	44
Cemetery	45		1,353					1,353		1,353	45
Community Center, Zoo, Marina, and Auditorium	46							0		0	46
Other Culture and Recreation	47	9,418						9,418		9,418	47
	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	896,236	242,373		0	0	0	1,138,609		1,138,609	50

EXPENDITURES P7

CITY OF

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

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section E — Community and Economic Development	51										51
Community beautification	52							0		0	52
Economic development	53			704,633				704,633		704,633	53
Housing and urban renewal	54	1,976						1,976		1,976	54
Planning and zoning	55							0		0	55
Other community and economic development	56							0		0	56
TIF Rebates	57							0		0	57
	58							0		0	58
Total Community and Economic Development	59	1,976	0	704,633	0	0	0	706,609		706,609	59
Section F — General Government	60										60
Mayor, Council and City Manager	61	409,100	38,749					447,849		447,849	61
Clerk, Treasurer, Financial Administration	62		62,041					62,041		62,041	62
Elections	63							0		0	63
Legal Services and City Attorney	64	23,727						23,727		23,727	64
City Hall and General Buildings	65	343,730	54,870					398,600		398,600	65
Tort Liability	66	87,317						87,317		87,317	66
Other General Government	67	85,038	44,322					129,360		129,360	67
	68							0		0	68
	69							0		0	69
Total General Government	70	948,912	199,982		0	0	0	1,148,894		1,148,894	70
Section G — Debt Service	71				3,581,060			3,581,060		3,581,060	71
	72							0		0	72
	73							0		0	73
Total Debt Service	74	0	0	0	3,581,060	0	0	3,581,060		3,581,060	74
Section H — Regular Capital Projects — Specify	75										75
	76		10,115			2,468,132		2,478,247		2,478,247	76
	77							0		0	77
Subtotal Regular Capital Projects	78	0	10,115		0	2,468,132	0	2,478,247		2,478,247	78
TIF Capital Projects — Specify	79										79
	80					272,413		272,413		272,413	80
	81							0		0	81
Subtotal TIF Capital Projects	82	0	0		0	272,413	0	272,413		272,413	82
Total Capital Projects	83	0	10,115		0	2,740,545	0	2,750,660		2,750,660	83
Total Governmental Activities Expenditures	84	4,255,435	1,821,461	704,633	3,581,060	2,740,545	0	13,103,134		13,103,134	84
(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	85										85

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

EXPENDITURES P8

CITY OF

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

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section I — Business Type Activities	87										87
Water — Current Operation	88								1,610,178	1,610,178	88
Capital Outlay	89								33,015	33,015	89
Debt Service	90									0	90
Sewer and Sewage Disposal — Current Operation	91								760,980	760,980	91
Capital Outlay	92									0	92
Debt Service	93									0	93
Electric — Current Operation	94									0	94
Capital Outlay	95									0	95
Debt Service	96									0	96
Gas Utility — Current Operation	97									0	97
Capital Outlay	98									0	98
Debt Service	99									0	99
Parking — Current Operation	100									0	100
Capital Outlay	101									0	101
Debt Service	102									0	102
Airport — Current Operation	103									0	103
Capital Outlay	104									0	104
Debt Service	105									0	105
Landfill/Garbage — Current operation	106									0	106
Capital Outlay	107									0	107
Debt Service	108									0	108
Hospital — Current Operation	109									0	109
Capital Outlay	110									0	110
Debt Service	111									0	111
Transit — Current Operation	112									0	112
Capital Outlay	113									0	113
Debt Service	114									0	114
Cable TV, Telephone, Internet — Current Operation	115									0	115
Capital Outlay	116									0	116
Housing Authority — Current Operation	117									0	117
Capital Outlay	118									0	118
Debt Service	119									0	119
Storm Water — Current Operation	120								159,074	159,074	120
Capital Outlay	121									0	121
Debt Service	122									0	122
Other Business Type — Current Operation	123									0	123
Capital Outlay	124									0	124
Debt Service	125									0	125
Internal Service Funds — Specify	126										126
	127									0	127
	128									0	128
Total Business Type Activities	129								2,563,247	2,563,247	129

EXPENDITURES P9
CITY OF HIAWATHA
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2019 -- Continued
NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	4,255,435	1,821,461	704,633	3,581,060	2,740,545	0	13,103,134	2,563,247	15,666,381	130
Section J — Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	178,100	988,500					1,166,600	44,000	1,210,600	132
Internal TIF loans/repayments and transfers out	133			1,018,985				1,018,985		1,018,985	133
	134							0		0	134
Total Other Financing Uses	135	178,100	988,500	1,018,985	0	0	0	2,185,585	44,000	2,229,585	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	4,433,535	2,809,961	1,723,618	3,581,060	2,740,545	0	15,288,719	2,607,247	17,895,966	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140							0		0	140
Restricted	141		6,357,106	839,155				7,196,261		7,196,261	141
Committed	142							0		0	142
Assigned	143				103,264	7,511,203		7,614,467		7,614,467	143
Unassigned	144	2,676,838						2,676,838		2,676,838	144
Total Governmental	145	2,676,838	6,357,106	839,155	103,264	7,511,203	0	17,487,566		17,487,566	145
Proprietary	146								4,748,996	4,748,996	146
Total Ending Fund Balance June 30,	147	2,676,838	6,357,106	839,155	103,264	7,511,203	0	17,487,566	4,748,996	22,236,562	147
Total Requirements (Sum of lines 136 and 147)	148	7,110,373	9,167,067	2,562,773	3,684,324	10,251,748	0	32,776,285	7,356,243	40,132,528	148

OTHER P10

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

Purpose	Amount paid to other local governments
Correction	
Health	
Highways	
Transit Subsidies	143,123
Libraries	
Police protection	
Sewerage	663,145
Sanitation	
All other	

Purpose	Amount paid to State
Highways	
All other	

Part IV

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

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID	Amount
Total Salaries and Wages Paid	3,851,860

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

A. Long-Term Debt

		Debt During the Fiscal Year			Debt Outstanding JUNE 30,				
Purpose	**Line**	**Debt Outstanding JULY 1, NaN**	**Issued**	**Retired**	**General Obligation**	**TIF Revenue**	**Revenue**	**Other**	**Interest Paid This Year**
Water Utility	1.	191,000			163,000				5,160
Sewer Utility	2.								
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.	5,582,500			6,116,500				180,475
Other Purposes / Miscellaneous	9.								
GO	10.	16,816,500	2,515,000	435,000	15,805,500				369,189
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
Total Long-Term		22,590,000	2,515,000	435,000	22,085,000	0	0	0	554,824

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

Part VI DEBT LIMITATION FOR GENERAL OBLIGATIONS	Amount		
Actual valuation -- January 1, NaN	639,367,296	**x.0.5 = $**	31,968,364.8

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30,

Type of asset	Amount				
	Bond and interest funds (a)	**Bond construction funds (b)**	**Pension/retirement funds (c)**	**All other Funds (d)**	**Total (e)**
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	If you budget on a NON-GAAP CASH BASIS, the amount in the Total below SHOULD EQUAL the following summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.				
	9,830,334		12,406,228		22,236,562

REMARKS

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