



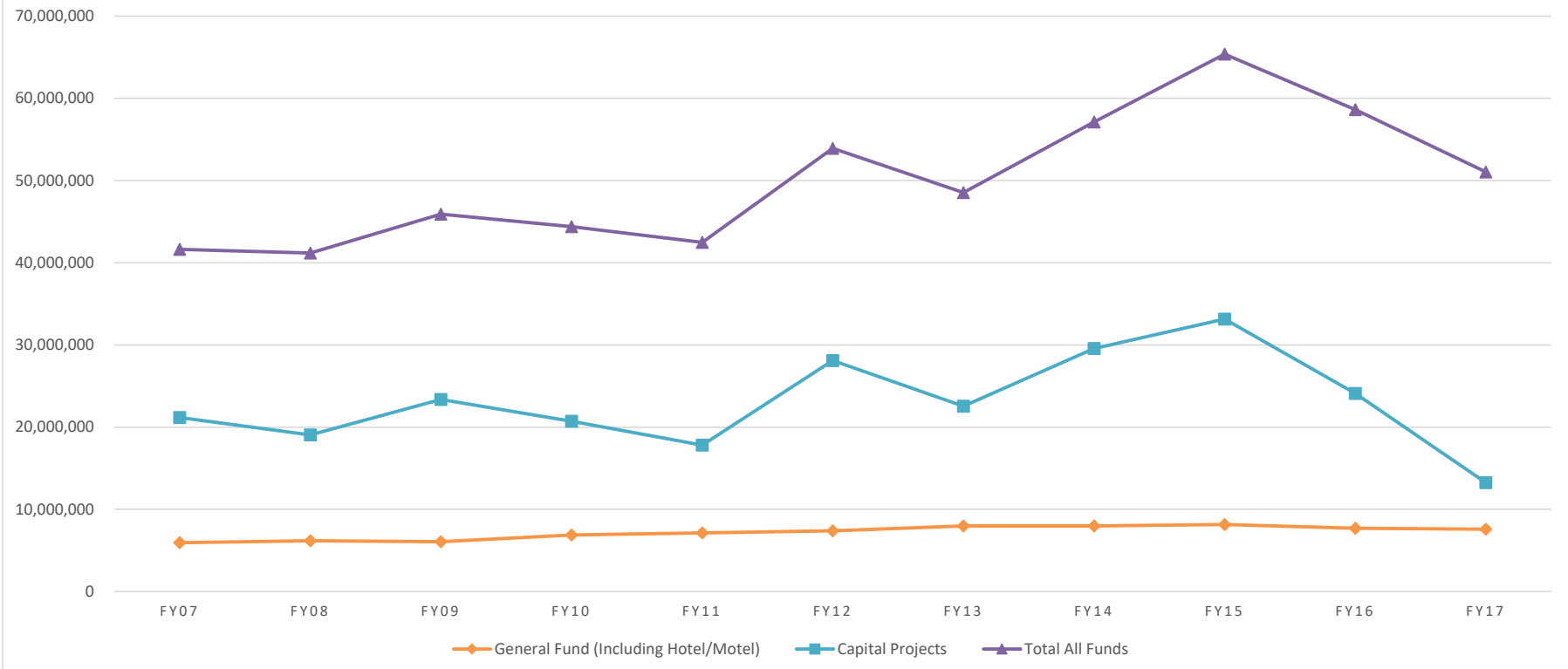
10-Year Financial Analysis

January 31, 2017

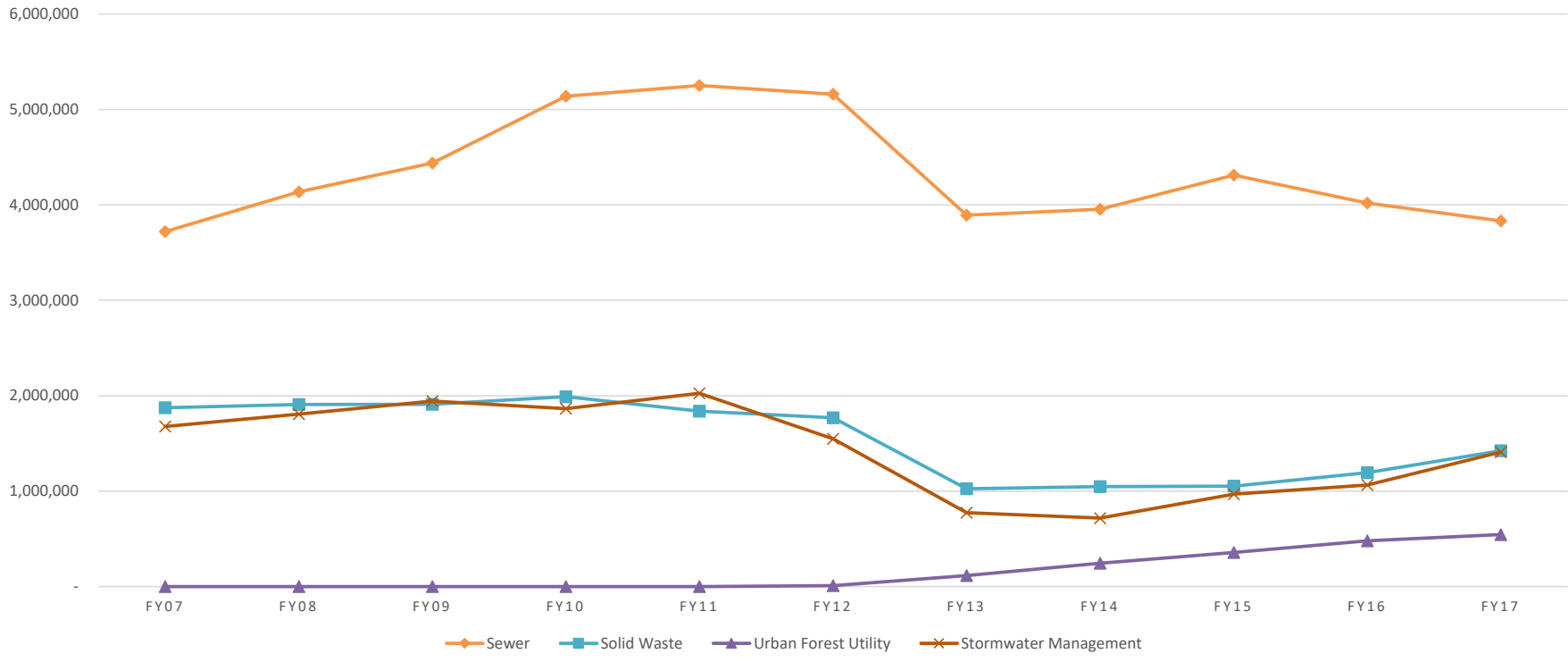
Fund Balances at June 30

Fund	Description	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
101	General Fund (Including Hotel/Motel)	5,946,069	6,176,754	6,062,324	6,881,977	7,135,337	7,392,232	7,988,531	7,972,463	8,158,572	7,701,914	7,584,751
105	Equipment Reserve	1,774,683	1,973,544	2,131,288	2,329,902	2,660,838	3,025,909	3,112,984	3,280,798	3,255,533	3,315,003	2,356,621
106	Special Census Reserve	0	0	0	0	75,000	150,425	225,873	301,674	250,523	63,535	64,154
107	Tax Stabilization	465,201	465,201	465,201	265,201	318,685	372,169	290,653	290,653	265,653	230,653	230,653
110	Road Use	1,319,228	1,027,492	532,508	78,507	316,509	1,074,238	1,801,706	2,771,969	3,063,073	3,453,941	4,391,131
111	Road Use Replacement	374,797	419,892	438,975	474,207	366,567	641,325	565,929	831,518	1,011,820	1,224,274	1,879,903
112	Employee Benefits	1,407,934	1,349,820	1,554,253	1,582,740	1,575,611	1,306,961	1,129,285	1,024,283	1,075,735	958,291	318,099
130-133	Special Revenue	211,330	235,482	220,326	234,533	189,896	284,437	440,591	533,820	1,102,886	802,115	659,391
121	Local Option Sales Tax	0	0	0	0	0	0	0	0	2,927,419	4,753,744	6,799,251
140-144	Tax Increment Financing (All URAs)	284,235	201,144	194,379	102,497	137,286	258,797	939,716	841,006	145,986	344,354	756,609
160	Comm Dev Block Grant	18,149	55,093	125,646	96,370	56,172	0	0	2,934	197,233	138,012	51,442
180	Pension Self Ins.	75,977	773,989	784,314	782,971	770,015	753,670	737,263	720,082	702,546	683,019	667,331
200	Debt Service	16,596	13,657	9,847	39,157	161,198	189,345	293,925	247,706	511,478	450,652	526,798
301-302	Capital Projects	21,160,078	19,051,809	23,379,373	20,714,731	17,819,226	28,097,774	22,558,787	29,571,656	33,151,043	24,098,697	13,241,507
310	Park Development Fund	142,473	147,324	146,548	148,567	149,022	168,051	168,774	169,373	169,985	171,018	172,685
320	Maintenance Bond	203,421	231,262	246,795	255,345	272,829	285,243	291,135	308,290	314,253	317,301	348,172
325	Subdivision Development Escrow	9,963	9,963	9,963	9,963	10,429	10,993	12,851	12,851	12,851	20,288	298,877
510	Cemetery Perpetual	133,310	136,730	141,030	143,285	146,390	149,605	152,905	158,945	165,575	170,366	176,314
520	Cemetery Memorial	1,080	1,392	1,348	1,361	1,366	1,369	1,371	1,373	1,375	1,377	0
610	Sanitary Sewer	1,215,300	1,455,073	1,196,972	1,515,022	1,237,171	793,070	449,915	721,041	855,021	1,431,142	941,837
615	Sewer Replacement	2,505,076	2,682,564	3,240,886	3,623,802	4,013,960	4,367,733	3,441,321	3,234,361	3,456,598	2,587,068	2,890,498
630	City Communication & Utility	0	0	0	0	0	78,000	471,268	476,486	461,524	475,175	460,650
670	Solid Waste	1,384,508	1,441,772	1,374,208	1,387,556	1,307,036	1,010,676	678,069	529,914	453,226	388,796	311,593
675	Solid Waste Replacement	490,493	465,279	536,870	602,511	532,646	759,294	347,198	517,061	599,142	804,805	1,113,295
720	Urban Forest Utility	0	0	0	0	0	8,758	115,991	245,935	358,187	478,808	545,312
740	Stormwater Management	1,678,961	1,807,620	1,943,545	1,865,413	2,025,559	1,547,899	774,940	718,065	967,549	1,064,769	1,408,356
820	Health Insurance	803,365	1,061,953	1,172,777	1,263,354	1,209,901	1,201,705	1,542,470	1,640,422	1,745,530	2,506,949	2,843,494
Total All Funds		41,622,227	41,184,809	45,909,376	44,398,971	42,488,647	53,929,679	48,533,452	57,124,681	65,380,314	58,636,069	51,038,725
Percentage Change		#REF!	-1.1%	11.5%	-3.3%	-4.3%	26.9%	-10.0%	17.7%	34.7%	3.1%	-25.1%

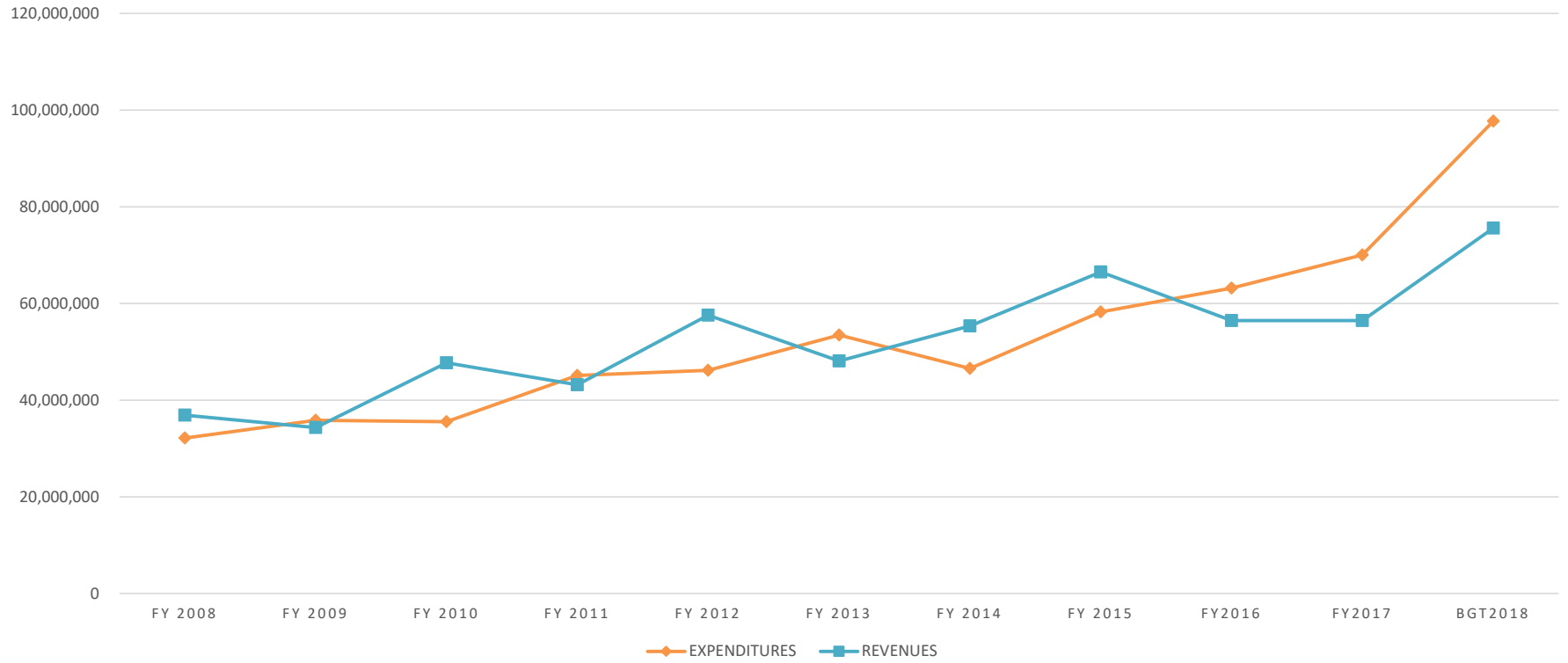
FUND BALANCES



UTILITY FUND BALANCES



REVENUES VS. EXPENDITURES



Total Revenues and Transfers In by Fund

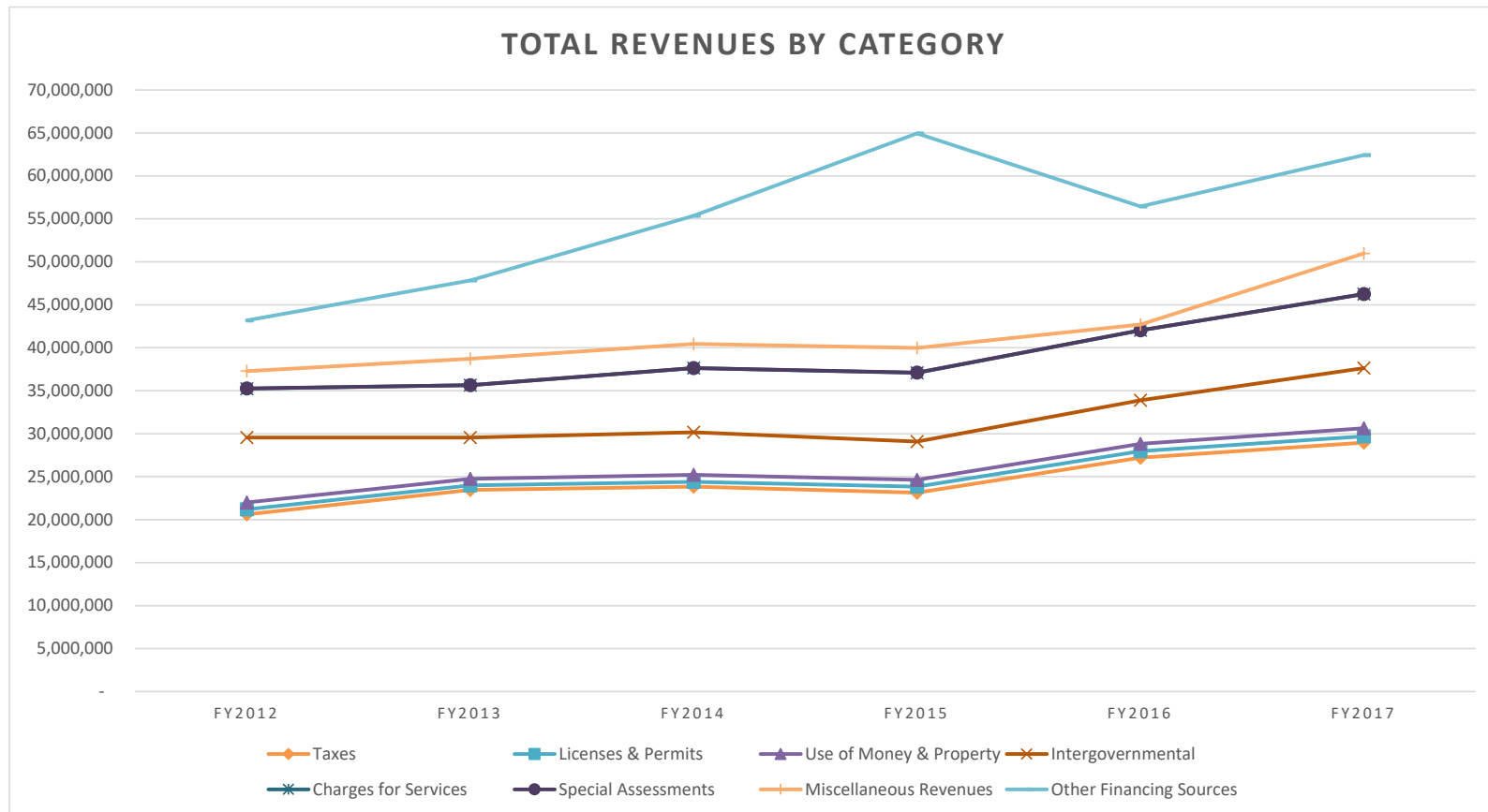
Fund	Description	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	BGT FY18
101/108	General Fund	13,292,862	13,575,028	14,784,562	15,040,720	15,755,554	16,307,287	16,602,207	17,178,902	17,619,349	16,373,865	19,989,639	22,042,310
105	Equipment Reserve	721,028	746,279	783,434	938,534	775,675	771,630	748,989	751,823	799,192	777,742	862,800	1,177,500
106	Special Census Reserve	0	0	0	0	75,000	75,425	75,647	75,801	1,088	892	619	0
107	Tax Stabilization	0	0	0	53,484	53,484	53,484	53,484	0	0	0	0	0
110	Road Use	2,191,470	2,252,677	2,557,685	2,836,479	3,002,178	3,827,802	3,900,810	3,546,715	3,625,263	4,337,320	4,535,918	4,207,530
111	Road Use Replacement	230,096	254,027	299,528	148,605	160,613	457,688	469,902	316,967	227,902	212,454	655,629	2,665,000
112	Employee Benefits	157,256	281,508	149,163	214,481	141,990	142,292	175,693	176,009	189,295	192,835	140,693	0
130s	Trust & Agency	3,039,781	3,107,575	3,259,226	3,476,183	3,408,258	3,345,859	3,460,667	3,566,064	3,970,976	4,101,741	4,695,605	5,757,398
121	Local Option Sales Tax	0	0	0	0	0	0	0	0	3,477,008	4,752,272	5,236,740	4,795,000
125/140s	Tax Increment Financing	385,572	312,842	405,897	442,120	931,771	945,945	1,683,612	1,683,947	1,280,483	4,269,488	3,271,975	2,876,066
160	Comm Dev Block Grant	242,454	106,373	47,715	69,242	68,947	54,142	0	300	273,891	15,655	285,755	0
180	Pension Self Ins.	41,012	35,325	23,657	13,136	12,044	8,656	8,593	7,819	7,463	5,474	9,312	5,000
200	Debt Service	1,850,152	4,102,251	3,790,557	2,606,824	3,330,893	3,309,886	6,500,788	3,835,392	6,327,512	5,757,233	5,842,427	6,109,601
301/302	Capital Projects	1,447,001	6,204,374	1,771,438	14,971,133	8,573,626	20,789,344	5,777,596	14,959,010	19,144,721	4,267,922	5,402,453	16,430,000
310	Park Development Fund	4,851	3,874	2,019	50,441	60,374	35,840	723	599	612	1,033	1,667	500
320	Maintenance Bond	27,841	15,533	8,550	7,370	17,484	12,414	5,892	17,155	5,963	3,048	30,871	0
325	Subdivision Development Escrow	0	0	0	9,963	466	564	1,858	0	0	7,437	278,589	0
510	Cemetery Perpetual	3,420	4,300	2,255	3,000	3,105	3,215	3,300	6,040	6,630	4,791	5,948	4,550
520	Cemetery Memorial	312	(31)	13	6	5	3	2	2	2	2	2	2
610	Sanitary Sewer	1,994,151	1,815,665	2,455,889	2,638,805	2,676,900	2,809,729	2,784,075	3,542,218	3,664,378	4,417,085	3,919,849	8,093,354
615	Sewer Replacement	474,694	639,117	442,099	419,174	412,926	417,299	447,913	429,676	426,826	436,188	486,981	270,565
630	City Communication & Utility	0	0	0	0	0	98,170	652,521	51,762	2,905	119,422	11,763	3,800
670	Solid Waste	1,109,114	1,135,954	1,249,526	1,385,851	1,284,051	1,301,533	1,357,517	1,426,271	1,518,204	1,661,982	1,928,091	4,427,088
675	Solid Waste Replacement	185,843	191,993	216,587	219,380	224,743	228,547	236,814	249,468	259,681	286,292	308,597	2,455,000
720/725	Urban Forest Utility	0	0	0	0	0	120,153	259,403	272,532	294,845	356,833	412,725	391,389
740	Stormwater Management	471,887	468,481	472,378	467,488	483,204	544,098	653,506	914,449	1,031,454	1,016,387	1,092,063	1,053,686
820	Health Ins.	1,630,799	1,620,016	1,597,301	1,710,591	1,731,917	1,931,699	2,231,803	2,354,008	2,348,400	3,072,599	3,030,857	2,919,388
	Total Revenues	29,501,596	36,873,161	34,319,479	47,723,010	43,185,208	57,592,703	48,093,317	55,362,929	66,504,045	56,447,995	62,437,565	85,684,727
	Percentage Change	#REF!	25.0%	-6.9%	39.1%	-9.5%	33.4%	-16.5%	15.1%	20.1%	2.0%	-6.1%	28.8%

CURRENT FISCAL YEAR (2016-2017) BY FUND AND CATEGORY

Funds	Taxes	Licenses & Permits	Use of Money & Property	Inter-governmental	Charges for Services	Special Assessments	Miscellaneous Revenues	Other Financing Sources	TOTALS
101 - General Fund	12,697,344	729,764	249,731	319,195	542,500		305,155	4,957,208	19,800,898
105 - Equipment Reserve			(14,300)					877,100	862,800
106 - Special Census Reserve			619						619
107 - Tax Stabilization									-
108 - Hotel/Motel	188,741								188,741
110 - Road Use Fund				4,530,918				5,000	4,535,918
111 - Road Use Replacement			13,448	118,304			523,877		655,629
112 - Employee Benefits			28,264					112,429	140,693
121 - Local Option Sales Tax	5,179,182		57,558						5,236,740
125 - Tax Increment Financing									-
130 - T&A Special Revenue	4,358,338			17,580			245,008		4,620,926
131 - T&A Swamp Fox							25,277	4,462	29,739
132 - T&A Canine			284				10,067		10,351
133 - T&A Forfeiture			750	33,838					34,588
140 - Winslow Road URA			94,429						94,429
141 - Commerce Corridor URA	2,819,018								2,819,018
142 - West Tower Terrace URA	318,097								318,097
143 - 29th Avenue URA	-								-
144 - Highway 13 URA	40,431								40,431
160 - Economic Development			1,355	202,431			81,969		285,755
180 - Police and Fire Pension			9,312						9,312
200 - Debt Service	3,268,043		11,092			650		2,562,642	5,842,427
301 - Capital Projects			440,045	1,698,473		3,547	169,068	2,869,000	5,180,133
302 - Economic Dev Infrastructure					222,320				222,320
310 - Park Development Fund			1,667						1,667
320 - Maintenance Bond Fund			3,191				27,681		30,871
325 - Subdivision Dev Escrow							278,589		278,589
510 - Cemetery Perpetual					4,569			1,379	5,948
520 - Cemetery Memorial			2						2
610 - Sanitary Sewer			8,874	-	3,905,193		5,783		3,919,849
615 - Sanitary Sewer Replacement			51,187		407,229			28,565	486,981
630 - City Communications & Utility			9,872				1,891		11,763
670 - Solid Waste		1,390	21,009	74,125	1,813,825		17,742		1,928,091
675 - Solid Waste Replacement			29,466		279,131				308,597
720 - Urban Forest Utility			4,962		366,401		147	41,215	412,725
725 - Urban Forest Replacement									-
740 - Stormwater Management		4,450	12,932		1,075,029		(349)		1,092,063
820 - Health Insurance							3,030,857		3,030,857
CURRENT FY TOTALS	28,869,194	735,604	1,035,748	6,994,866	8,616,197	4,197	4,722,760	11,458,999	62,437,565

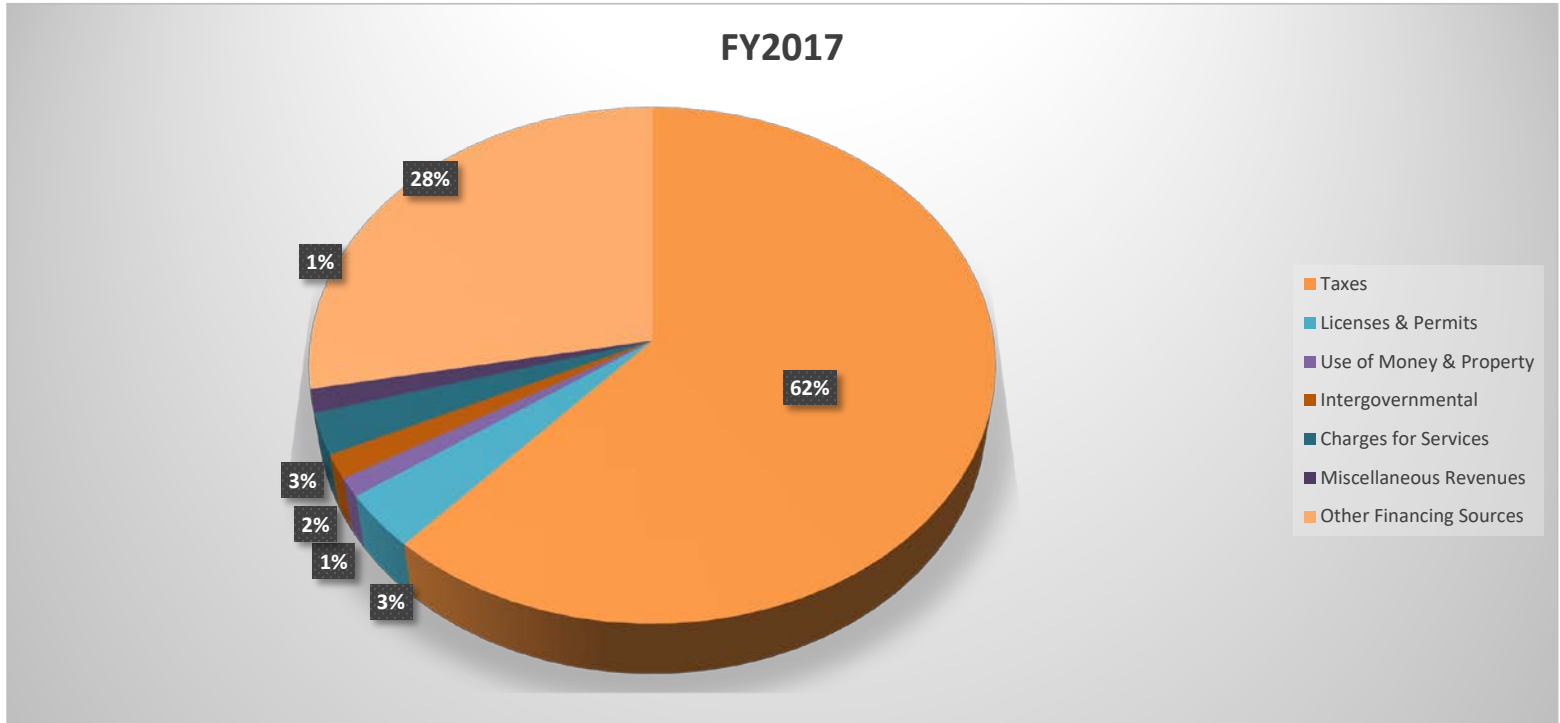
ALL REVENUES BY CATEGORY

Categories	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Taxes	20,613,552	23,453,495	23,839,090	23,145,004	27,215,031	28,963,623
Licenses & Permits	587,371	526,336	565,259	697,178	757,286	735,604
Use of Money & Property	800,615	784,987	812,144	799,148	863,592	941,319
Intergovernmental	7,550,482	4,778,028	4,945,297	4,445,579	5,044,355	6,994,866
Charges for Services	5,698,427	6,100,578	7,469,807	8,002,350	8,156,921	8,616,197
Special Assessments	18,054	17,085	12,159	11,754	776	4,197
Miscellaneous Revenues	2,013,098	3,068,205	2,808,560	2,870,421	679,214	4,722,760
Other Financing Sources	5,903,608	9,102,112	14,910,614	24,977,839	13,730,819	11,458,999
FY TOTALS	43,185,207	47,830,826	55,362,930	64,949,273	56,447,994	62,437,565
% Change from Previous FY		11%	16%	17%	-13%	11%



GENERAL FUND (Funds 101-108) REVENUES BY CATEGORY

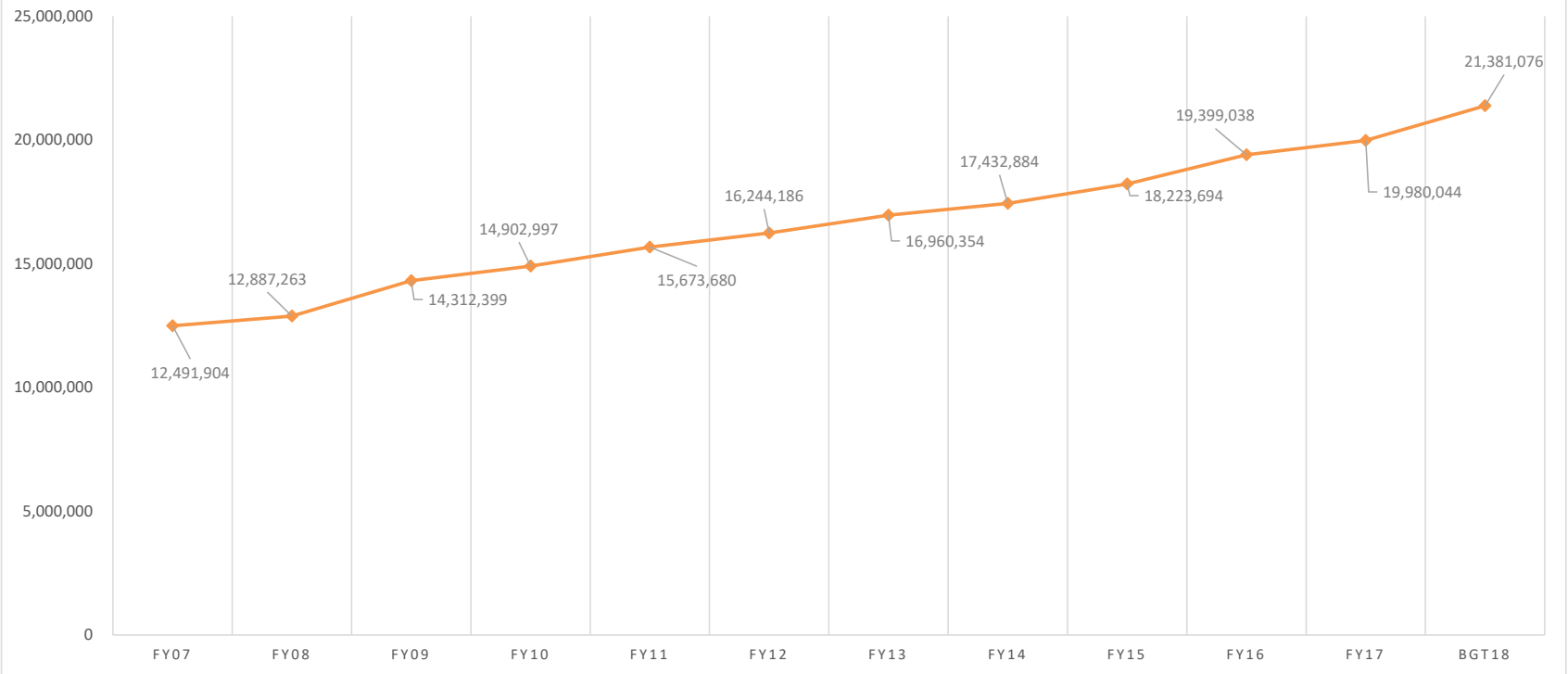
Categories	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Taxes	10,286,234	11,117,148	11,807,828	12,352,930	12,753,915	12,886,085
Licenses & Permits	587,371	526,336	565,259	697,178	754,161	729,764
Use of Money & Property	169,069	189,403	245,026	255,126	209,092	245,362
Intergovernmental	431,730	352,724	333,450	411,108	328,668	319,195
Charges for Services	721,881	654,318	764,265	748,538	533,152	542,500
Special Assessments	-	-	-	-	-	-
Miscellaneous Revenues	11,911	18,548	12,057	17,223	261,461	305,156
Other Financing Sources	4,451,516	4,359,360	4,278,642	3,663,237	2,312,050	5,834,308
FY TOTALS	16,659,712	17,217,837	18,006,527	18,145,340	17,152,499	20,862,370
% Change from Previous FY		3%	5%	1%	-5%	22%



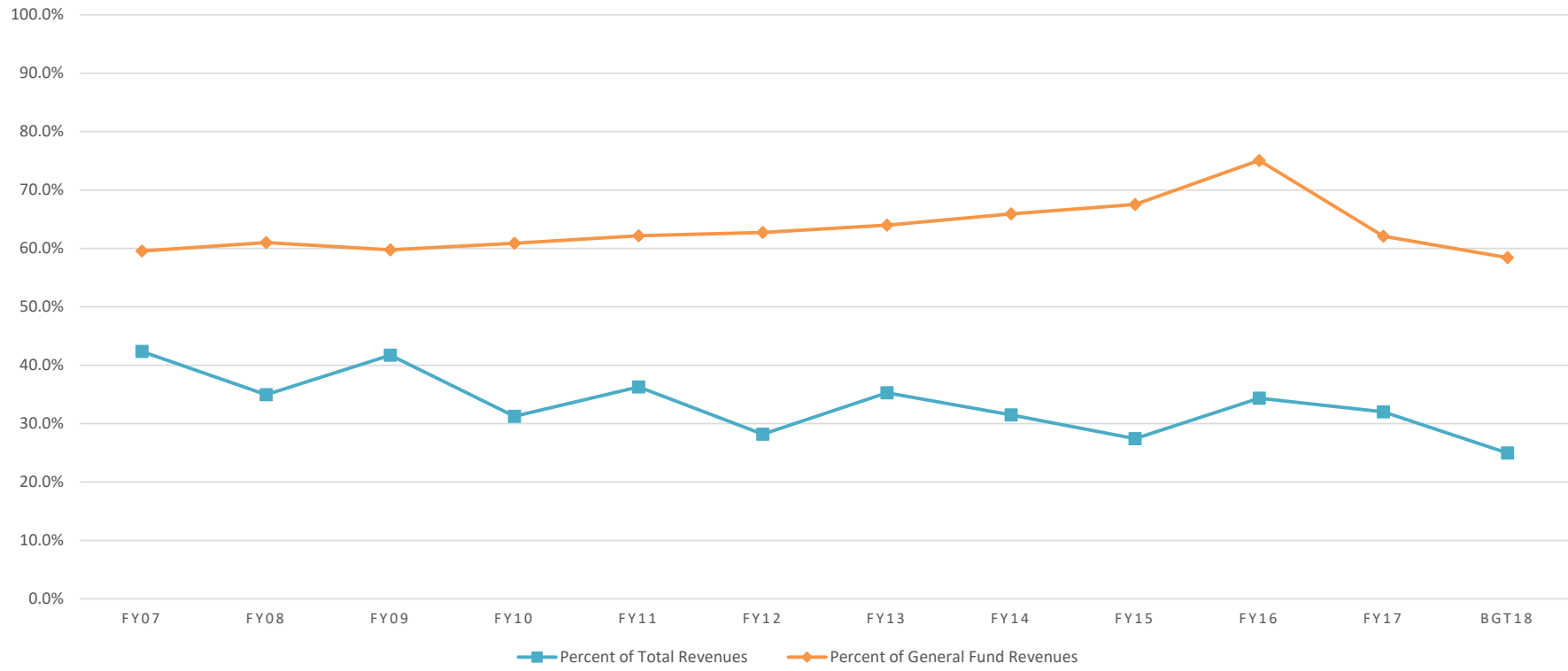
Property Tax Revenues

Description	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	BGT18
Prop Tax Receipts	12,491,904	12,887,263	14,312,399	14,902,997	15,673,680	16,244,186	16,960,354	17,432,884	18,223,694	19,399,038	19,980,044	21,381,076
Percent Increase (Decrease)	5.8%	3.2%	11.1%	4.1%	5.2%	3.6%	4.4%	2.8%	4.5%	6.4%	3.0%	7.0%
Prop Tax Levy, with Util Repl	12,434,160	12,897,826	14,254,948	14,815,328	15,618,897	16,187,735	16,856,339	17,394,851	17,953,923	18,835,845	19,489,214	20,968,168
Collections vs Levy	57,744	(10,563)	57,451	87,669	54,783	56,451	104,015	38,033	269,771	563,193	490,830	412,908
% Levy Collected	100.5%	99.9%	100.4%	100.6%	100.4%	100.3%	100.6%	100.2%	101.5%	103.0%	102.5%	102.0%
Tax Levy	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	BGT18
General	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10
Debt Service	1.79	1.82	1.82	2.30	2.25	2.25	2.52	2.05	2.28	2.29	2.13	2.25
Employee Benefit	3.30	3.09	3.09	3.03	2.84	0.00	2.51	2.52	2.26	2.70	3.05	3.05
Emergency Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-	-	-
Tort Liability	0.43	0.44	0.35	0.10	0.11	0.11	0.15	0.16	0.16	0.16	0.17	0.16
Transit	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.16	0.20	0.26
Civic Center	0.14	0.14	0.14	0.14	0.14	0.15	0.15	0.14	0.14	0.14	0.14	0.14
Ag Land	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.01	3.00	3.00	3.00
Library	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
TOTAL (Without Ag)	13.95	13.79	13.68	13.86	13.64	13.64	13.62	13.16	13.13	13.59	13.82	13.99
Taxable Assessed Valuation	900,483,278	942,753,619	1,017,234,084	1,077,495,954	1,160,719,190	1,216,017,907	1,277,383,149	1,314,492,871	1,359,151,706	1,372,569,351	1,393,433,278	1,483,739,838
Percent Increase	5.6%	4.7%	7.9%	5.9%	7.7%	4.8%	5.0%	2.9%	3.4%	1.0%	1.5%	6.5%
TOTAL REVENUES	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	BGT2018
% of Total Revenues	29,501,596	36,873,161	34,319,479	47,723,010	43,185,208	57,592,703	48,093,317	55,362,929	66,504,045	56,447,995	62,437,565	85,684,727
	42.3%	35.0%	41.7%	31.2%	36.3%	28.2%	35.3%	31.5%	27.4%	34.4%	32.0%	25.0%
General Fund Property Tax	7,916,796	8,281,615	8,835,286	9,156,762	9,795,112	10,229,673	10,621,376	11,321,542	11,900,789	12,167,431	12,353,663	12,908,790
General Fund Revenues	13,292,862	13,575,028	14,784,562	15,040,720	15,755,554	16,307,287	16,602,207	17,178,902	17,619,349	16,207,573	19,891,108	22,097,505
% of General Fund Revenues	59.6%	61.0%	59.8%	60.9%	62.2%	62.7%	64.0%	65.9%	67.5%	75.1%	62.1%	58.4%

PROPERTY TAX REVENUES



PROPERTY TAX AS A PERCENTAGE



**Property Tax
Fiscal Year 2016-2017**

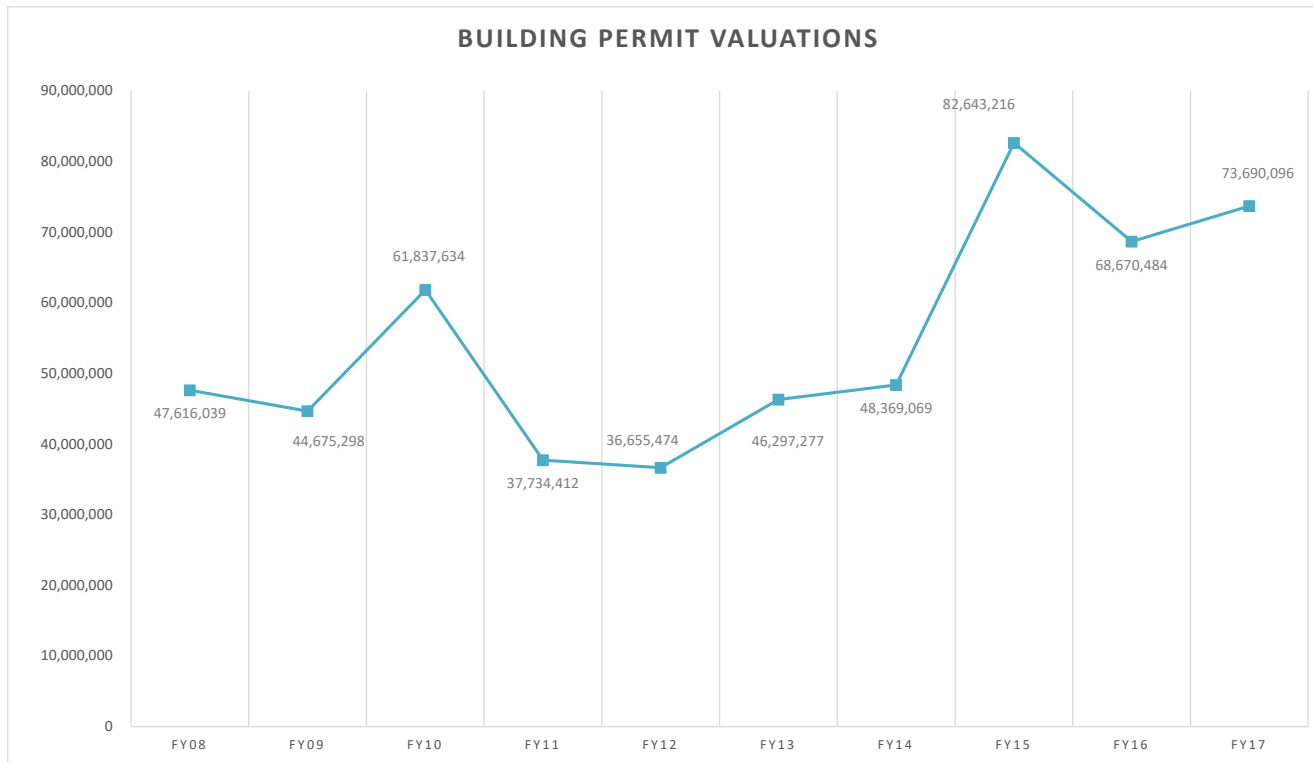
	Valuation	Population	Valuation Per Capita	Property Taxes Levied	Tax Per Capita
Ames	2,701,440,748	58,965	45,814	28,067,952	476
Ankeny	2,862,211,268	45,582	62,793	34,087,183	748
Bettendorf	2,171,083,104	33,217	65,361	26,629,482	802
Burlington	703,660,759	25,663	27,419	11,576,031	451
Cedar Falls	1,755,047,594	39,260	44,703	19,698,770	502
Clinton	984,744,402	26,885	36,628	14,331,143	533
Dubuque	2,371,609,335	57,637	41,147	25,062,297	435
Fort Dodge	669,535,043	25,206	26,563	13,403,482	532
Marshalltown	819,196,616	27,552	29,733	11,436,367	415
Mason City	1,086,281,788	28,079	38,687	14,741,388	525
Muscatine	850,898,093	22,886	37,180	13,459,207	588
Ottumwa	645,181,816	25,023	25,784	13,488,312	539
Urbandale	2,746,847,863	39,463	69,606	27,320,121	692
Waterloo	2,292,368,376	68,406	33,511	39,613,829	579
West Des Moines	4,479,219,569	56,609	79,126	54,096,896	956
Average	1,809,288,425	38,696	44,270	23,134,164	598
Marion	1,483,739,838	38,023	39,022	20,770,148	546
Average less Marion	325,548,587	673	5,248	2,364,016	52

Property Tax Levy (Without Ag)
Fiscal Year 2017-2018

	General	Transit	Civic Center	Aviation Authority	Levee Impr. Fund (Special Charter City)	Liability insurance	Local Emerg. Mgmt. Comm.	Instrumental/ Vocal Music Group	Cultural & Scientific Facilities	Public Library	Total General	Emergency	Employee Benefit	Debt Service	Capital Projects	Total
Ames	5.65041	0.65194	-	-	-	-	-	-	-	-	6.30235	-	0.72660	3.34694	-	10.37589
Ankeny	6.79000	-	-	0.15000	-	-	-	-	-	-	6.94000	-	0.56000	4.15000	-	11.65000
Bettendorf	5.02449	0.28274	-	-	-	0.32394	-	-	-	-	5.63117	-	1.86883	5.00000	-	12.50000
Burlington	8.10000	0.22556	0.13497	0.20140	-	0.17787	-	-	-	0.26995	9.10975	0.26995	3.15872	3.79790	-	16.33632
Cedar Falls	8.10000	0.20912	-	-	-	0.10309	0.21098	0.01709	-	0.27000	8.91028	-	1.66529	0.55919	-	11.13476
Clinton	8.10000	-	-	-	-	0.30696	-	-	-	-	8.40696	0.27000	4.38315	2.57957	-	15.63968
Dubuque	8.10000	0.66319	-	-	-	0.15561	-	-	-	-	8.91880	-	1.89350	0.07990	-	10.89220
Fort Dodge	8.10000	0.39908	0.12247	-	-	0.52275	0.51167	0.05676	-	-	9.71273	0.27000	5.85623	4.58170	-	20.42066
Marshalltown	8.10000	0.21954	0.09370	-	-	0.20872	0.03713	0.00977	-	0.27000	8.93886	0.27000	1.77860	3.61913	0.67499	15.28158
Mason City	8.10000	-	-	-	-	0.18780	-	-	-	0.14000	8.42780	-	2.80452	2.47029	-	13.70261
Muscatine	8.10000	0.11240	-	-	0.06750	0.26661	-	-	-	-	8.54651	-	4.43100	2.69458	-	15.67209
Ottumwa	8.10000	0.81000	0.13500	-	-	0.57000	-	-	-	0.27000	9.88500	0.21000	7.80229	3.54789	-	21.44518
Urbandale	7.24000	-	-	-	-	-	-	-	-	-	7.24000	-	0.58000	2.20000	-	10.02000
Waterloo	8.10000	0.61699	-	-	-	0.60766	0.03560	-	0.27000	0.27000	9.90025	0.27000	4.31902	3.11073	-	17.60000
West Des Moines	8.10000	-	-	-	-	0.15750	-	-	-	-	8.25750	0.27000	1.52250	1.95000	-	12.00000
Average	7.58699	0.29933	0.03241	0.02343	0.00450	0.23923	0.05303	0.00557		0.09933	8.34186	0.13071	2.89002	2.91252	0.04500	14.31140
Marion	8.10000	0.26220	0.13500	-	-	0.15642	-	-		0.04000	8.69362	-	3.04879	2.24702	-	13.98943
Average Less Marion	-0.51301	0.03713	-0.10259	0.02343	0.00450	0.08281	0.05303	0.00557	0.00000	0.05933	-0.35176	0.13071	-0.15877	0.66550	0.04500	0.32197

Building Permit Valuations

Description	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Building Permit Valuation	47,616,039	44,675,298	61,837,634	37,734,412	36,655,474	46,297,277	48,369,069	82,643,216	68,670,484	73,690,096
Percent Change	-6.3%	-6.2%	38.4%	-39.0%	-2.9%	26.3%	4.5%	70.9%	-16.9%	7.3%
Total City Taxable Valuation	942,753,619	1,017,234,084	1,077,495,954	1,160,719,190	1,216,017,907	1,277,383,149	1,359,151,706	1,372,569,351	1,393,433,278	1,483,739,838
Bldg Permits/Total Taxable Valuation	6.8%	4.4%	5.7%	3.3%	3.0%	3.6%	3.6%	6.0%	4.9%	5.0%



**Local Option Sales Tax Collected per Annual Financial Reports
Fiscal Year 2016-2017**

City	LOST Revenues	Population	LOST per Capita	Purpose
Ames	7,711,124	58,965	130.77	60% property tax relief; 40% community betterment
Ankeny	Doesn't Collect	N/A	N/A	No local option sales tax collected
Bettendorf	5,413,955	33,217	162.99	
Burlington	4,536,824	25,663	176.78	50% property tax relief; 50% public safety, captital improvements, capital equipment, debt obligations, and economic development
Cedar Falls	5,397,376	39,260	137.48	100% Streets
Clinton	3,235,679	26,885	120.35	50% Streets; 50% Debt Service
Dubuque	8,890,170	57,637	154.24	50% General; 30% Streets; 20% Construction
Fort Dodge	4,142,493	25,206	164.35	100% Streets
Marshalltown	4,695,343	27,552	170.42	75% property tax relief; 20% capital projects; 5% council designation
Mason City	4,874,261	28,079	173.59	50% property tax relief; 40% capital project; 10% police
Muscatine	2,933,949	22,886	128.20	80% sewer; 20% pavement
Ottumwa	3,653,995	25,023	146.03	100% streets and sewers
Urbandale	Doesn't Collect	N/A	N/A	No local option sales tax collected
Waterloo	10,679,249	68,406	156.12	
West Des Moines	Doesn't Collect	N/A	N/A	No local option sales tax collected
Average	5,513,702	36,565	151.78	Not applicable
Marion	5,179,182	34,768	148.96	70% street and sewer; 30% community projects
Average Less Marion	334,520	1,797	3	

Total Expenditures and Transfers Out by Fund

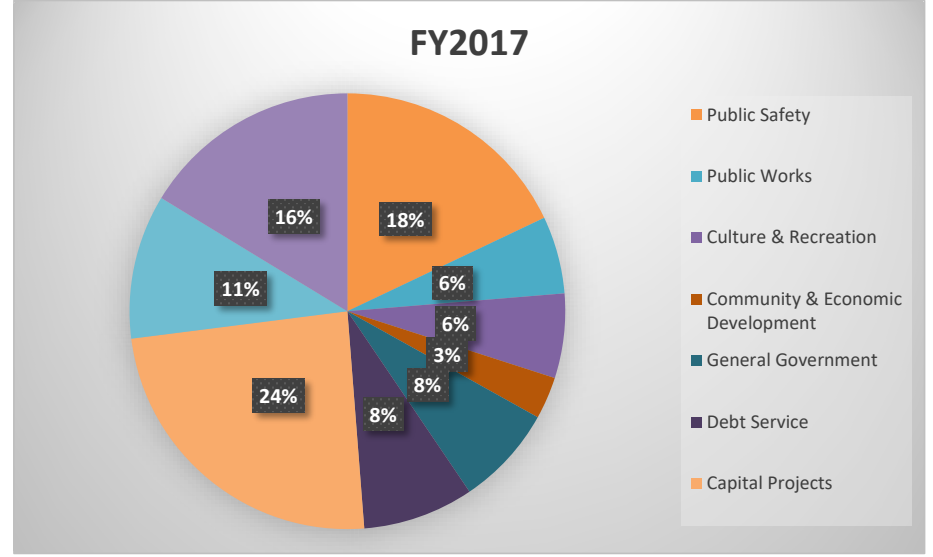
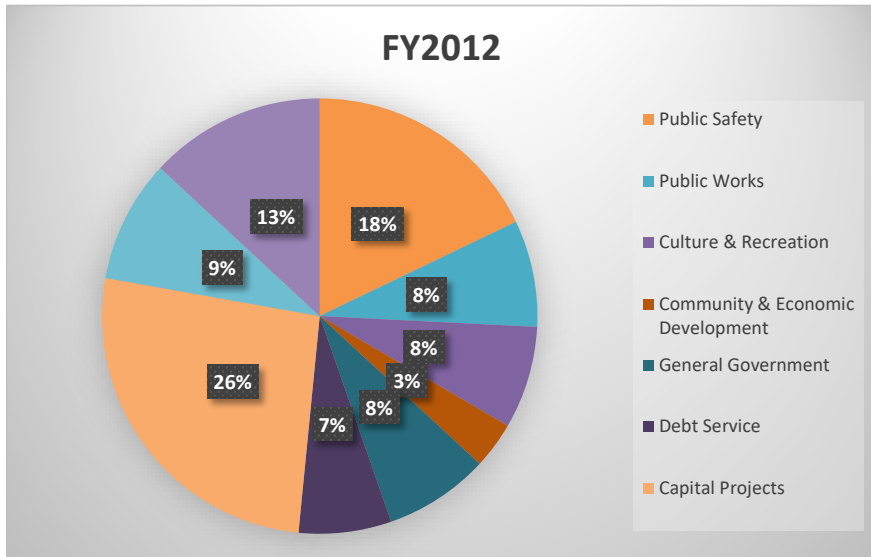
Fund	Description	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	BGT18
101	General Fund	13,689,458	13,964,909	15,087,648	15,502,194	16,050,391	16,005,909	16,980,954	17,433,240	16,807,714	19,891,108	22,097,505
105	Equipment Reserve	588,535	584,820	912,140	444,739	406,559	661,914	584,009	824,457	718,272	1,821,182	2,777,735
106	Special Census Reserve	0	0	0	0	0	200	0	52,239	187,880	0	61,035
107	Tax Stabilization	0	200,000	0	0	0	135,000	0	25,000	35,000	0	0
108	Hotel/Motel	0	0	0	0	0	0	0	0	22,961	215,694	191,500
110	Road Use Tax	2,747,661	3,011,686	2,988,883	2,764,176	3,070,073	3,173,342	2,576,452	3,334,159	3,946,452	3,598,728	4,264,611
111	Road Use Replacement	234,944	264,296	193,920	268,254	183,020	545,208	51,378	47,600	0	0	4,165,000
112	Employee Benefits	77,075	120,676	107,991	149,119	410,941	353,369	281,011	137,843	310,279	780,885	6,500
121	Local Option Sales Tax	0	0	0	0	0	0	0	549,590	2,925,946	3,191,232	5,190,706
125	Tax Increment Financing	319,607	497,779	457,324	896,982	824,434	1,002,693	1,782,657	1,975,504	1,867,655		
130	T&A Special Revenue	3,122,731	3,245,019	3,585,464	3,452,896	3,251,318	3,304,513	3,472,835	3,401,909	4,334,194	4,754,440	5,047,005
131	T&A Swamp Fox	0	0	0	0	0	0	0	0	284	27,168	31,460
132	T&A Canine	0	0	0	0	0	0	0	0	8,778	9,439	27,652
133	Federal Forfeiture	0	0	0	0	0	0	0	0	59,257	47,282	50,000
134	State Forfeiture	0	0	0	0	0	0	0	0	0	0	25,000
140	Winslow Road URA	0	0	0	0	0	0	0	0	93,490	95,316	94,701
141	Commerce Corridor URA	0	0	0	0	0	0	0	0	1,833,296	2,405,109	2,345,604
142	West Tower Terrace URA	0	0	0	0	0	0	0	0	256,400	318,097	435,123
143	29th Avenue URA	0	0	0	0	0	0	0	0	0	0	0
144	Highway 13 URA	0	0	0	0	0	0	0	0	20,280	41,198	0
160	Comm Dev Block Grant	35,820	76,991	21,864	109,146	110,314	0	3,234	73,724	74,877	372,325	0
180	Pension Self Ins.	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
200	Debt Service	4,106,061	3,761,247	2,718,527	3,208,852	3,281,739	6,396,207	3,881,611	6,063,741	5,818,059	5,766,280	5,954,062
301	Capital Projects	1,876,810	4,436,080	3,583,996	11,469,134	10,510,796	11,316,584	7,946,141	15,565,334	13,320,267	16,246,620	25,726,621
302	Economic Dev Infrastructure	0	0	0	0	0	0	0	0	0	13,023	0
310	Park Development Fund	4,650	0	0	59,919	16,811	0	0	0	0	0	0
320	Maintenance Bond Fund	0	0	0	0	0	0	0	0	0	0	0
325	Subdivision Development Escrow	0	0	0	0	0	0	0	0	0	0	0
510	Cemetery Perpetual	0	0	0	0	0	0	0	0	0	0	0
520	Cemetery Memorial	0	0	0	0	0	0	0	0	0	1,379	0
610	Sanitary Sewer	2,073,766	2,137,839	2,456,068	2,954,751	3,253,829	3,127,230	3,271,092	3,530,398	3,840,964	4,409,154	7,975,625
615	Sewer Replacement	80,795	59,183	113,710	22,768	63,526	1,374,325	636,636	204,589	1,305,717	183,551	440,000
630	City Communication & Utility	0	0	0	0	20,170	259,252	46,545	17,867	105,771	26,288	41,000
670	Solid Waste	1,203,518	1,236,178	1,202,952	1,364,571	1,597,893	1,690,125	1,574,426	1,594,893	1,726,411	2,005,294	3,923,845
675	Solid Waste Replacement	120,402	150,946	151,840	294,608	1,899	648,910	79,605	177,600	80,629	107	2,421,000
720	Urban Forest Utility	0	0	0	0	128,911	134,653	142,589	182,593	236,211	346,222	352,703
725	Urban Forest Replacement	0	0	0	0	0	0	0	0	0	0	0
740	Stormwater Management	332,556	550,510	472,135	323,057	1,021,758	1,426,466	971,323	781,971	919,167	748,476	1,094,664
820	Health Insurance	1,509,192	1,506,724	1,462,656	1,785,370	1,939,895	1,891,038	2,256,056	2,243,293	2,311,179	2,694,312	2,944,874
	Total Expenditures	32,148,581	35,829,883	35,542,118	45,095,536	46,169,277	53,471,937	46,563,553	58,242,543	63,192,390	70,034,908	97,710,531
	Percentage Change	5.0%	11.5%	-0.8%	26.9%	2.4%	15.8%	-12.9%	25.1%	8.5%	10.8%	67.8%

CURRENT FISCAL YEAR BY FUND AND FUNCTION

Funds	Public Safety	Public Works	Culture & Recreation	Community & Economic Development	General Government	Debt Service	Capital Projects	Business Type Activities	Transfers Out	TOTALS
101 - General Fund	10,774,456	934,259	3,877,398	1,393,086	2,168,978				742,932	19,891,109
105 - Equipment Reserve	1,650,039	31,421	136,680	670	2,372					1,821,182
106 - Special Census Reserve										-
107 - Tax Stabilization										-
108 - Hotel/Motel			188,732						26,962	215,694
110 - Road Use Fund		3,008,737					528,504		61,488	3,598,729
111 - Road Use Replacement										-
112 - Employee Benefits	81,792	50,797	114,615					17,680	516,000	780,884
121 - Local Option Sales Tax							205,784		2,985,448	3,191,232
125 - Tax Increment Financing										-
130 - T&A Special Revenue	3,710		45,948		346,443				4,358,338	4,754,439
131 - T&A Swamp Fox			27,168							27,168
132 - T&A Canine	9,439									9,439
133 - T&A Forfeiture	47,282									47,282
140 - Winslow Road URA									95,316	95,316
141 - Commerce Corridor URA				324,549					2,080,560	2,405,109
142 - West Tower Terrace URA				59,638					258,458	318,096
143 - 29th Avenue URA										-
144 - Highway 13 URA				41,198						41,198
160 - Economic Development				372,325						372,325
180 - Police and Fire Pension									25,000	25,000
200 - Debt Service						5,766,280				5,766,280
301 - Capital Projects							16,205,405		41,215	16,246,620
302 - Economic Dev Infrastructure									13,022	13,022
310 - Park Development Fund										-
320 - Maintenance Bond Fund										-
325 - Subdivision Dev Escrow										-
510 - Cemetery Perpetual										-
520 - Cemetery Memorial									1,379	1,379
610 - Sanitary Sewer								4,369,088	40,066	4,409,154
615 - Sanitary Sewer Replacement								183,551		183,551
630 - City Communications & Utility							26,288			26,288
670 - Solid Waste								1,967,294	38,000	2,005,294
675 - Solid Waste Replacement								107		107
720 - Urban Forest Utility								340,782	5,440	346,222
725 - Urban Forest Replacement										-
740 - Stormwater Management								621,973	126,503	748,476
820 - Health Insurance					2,694,312					2,694,312
CURRENT FY TOTALS	12,566,718	4,025,214	4,390,541	2,191,466	5,212,105	5,766,280	16,965,981	7,500,475	11,416,127	70,034,907

ALL EXPENSES BY FUNCTION

Categories	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Public Safety	8,060,999	8,871,274	10,355,998	9,563,109	9,460,494	12,566,718
Public Works	3,569,598	3,211,527	3,532,017	3,767,039	3,538,399	4,025,214
Culture & Recreation	3,431,118	3,630,005	5,294,389	3,874,227	3,647,436	4,390,540
Community & Economic Development	1,562,630	1,879,068	2,202,683	1,283,192	1,819,205	2,191,466
General Government	3,524,184	3,625,462	4,218,491	4,367,970	4,776,344	5,212,105
Debt Service	3,101,883	6,396,207	3,827,411	6,009,541	5,709,660	5,766,280
Capital Projects	11,837,491	12,121,044	5,254,980	16,121,738	14,239,054	16,965,980
Business Type Activities	4,104,022	7,264,895	5,715,870	5,438,169	6,280,951	7,500,475
Transfers Out	5,903,608	6,371,133	6,375,730	5,554,021	13,720,847	11,416,129
FY TOTALS	45,095,533	53,370,615	46,777,569	55,979,006	63,192,390	70,034,907
% Change from Previous FY		18%	-12%	20%	13%	11%



Salaries and Wages by Program

Department	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	BGT 18
Police	2,410,067	2,570,776	2,791,679	2,889,749	3,019,148	3,158,659	3,219,538	3,288,925	3,401,505	3,642,069	3,861,952	4,167,029	4,337,167
Fire	1,468,845	1,554,073	1,606,529	1,697,124	1,740,826	1,868,929	1,871,673	1,942,249	1,993,490	2,008,379	2,179,795	2,482,284	2,791,988
Engineering	531,338	581,553	620,595	632,308	663,874	703,165	698,559	407,953	400,805	386,030	414,678	453,909	479,650
Library	611,171	645,003	678,667	705,813	756,165	795,793	819,732	847,855	898,805	923,922	932,987	827,291	986,186
Parks	502,732	537,058	578,456	421,145	459,920	493,788	520,214	571,279	678,485	741,598	809,442	963,739	1,070,684
Recreation	54,403	64,492	68,534	79,716	83,063	85,522	88,428	89,684	114,792	117,423	126,177	140,462	166,610
Community Center	490	4,890	6,971	167,207	174,925	176,800	167,909	131,499	0	0	0	0	0
Pool	101,136	111,343	118,732	121,408	113,742	115,428	117,010	118,188	128,037	134,374	151,059	171,735	168,473
Building	262,710	326,418	371,421	393,935	436,508	447,256	463,261	488,292	505,806	533,788	514,150	537,734	555,292
Planning & Develop	179,404	197,191	247,842	266,771	285,967	308,656	308,609	285,354	319,944	333,865	353,396	398,833	450,064
Legislative	33,000	34,400	34,215	34,400	34,400	34,400	36,066	38,400	38,147	38,400	37,787	38,400	38,400
Manager	265,175	229,765	270,840	290,567	295,348	327,743	308,247	294,367	338,709	358,102	403,231	446,552	490,988
Finance	185,291	217,077	225,514	238,443	234,088	242,242	257,462	166,886	163,394	169,533	158,494	171,745	182,108
Road Use	764,052	791,744	851,746	858,291	978,917	966,887	967,825	917,301	1,059,316	1,119,012	1,212,854	1,268,002	1,489,219
Local Option Sales Tax	0	0	0	0	0	0	0	0	0	63,900	107,216	128,690	197,027
Sanitary Sewer	282,711	299,668	314,089	324,644	338,220	349,037	343,422	525,432	610,224	612,574	649,904	693,787	791,239
Solid Waste Collection	426,994	458,438	478,364	499,816	517,742	538,856	477,871	601,886	646,414	708,999	738,016	794,833	824,174
Urban Forest Utility	0	0	0	0	0	0	0	0	0	50,054	63,187	125,261	131,783
Stormwater	0	0	0	0	0	0	0	315,786	385,647	395,844	423,233	445,331	353,575

TOTAL	8,079,519	8,623,889	9,264,194	9,621,336	10,132,853	10,613,162	10,665,826	11,031,338	11,683,520	12,337,866	13,137,559	14,255,618	15,504,627
Percent Change	6.3%	6.7%	7.4%	3.9%	5.3%	4.7%	0.5%	3.4%	5.9%	5.6%	6.5%	8.5%	8.8%

TOTAL EXPENDITURES	32,632,022	30,621,014	32,148,581	35,829,883	35,542,118	45,095,536	46,169,277	53,471,937	46,563,553	58,242,543	63,192,390	70,034,908	97,710,531
% Salaries of Total Expenditures	24.8%	28.2%	28.8%	26.9%	28.5%	23.5%	23.1%	20.6%	25.1%	21.2%	20.8%	20.4%	15.9%

Salaries and Wages By Fund

General	6,605,762	7,074,039	7,619,995	7,938,585	8,297,974	8,758,381	8,876,708	8,670,933	8,981,919	9,387,483	9,943,150	10,799,714	11,717,610
Road Use	764,052	791,744	851,746	858,291	978,917	966,887	967,825	917,301	1,059,316	1,119,012	1,212,854	1,268,002	1,489,219
Local Option Sales Tax	0	0	0	0	0	0	0	0	0	63,900	107,216	128,690	197,027
Sanitary Sewer	282,711	299,668	314,089	324,644	338,220	349,037	343,422	525,432	610,224	612,574	649,904	693,787	791,239
Solid Waste	426,994	458,438	478,364	499,816	517,742	538,856	477,871	601,886	646,414	708,999	738,016	794,833	824,174
Urban Forest Utility	0	0	0	0	0	0	0	0	0	50,054	63,187	125,261	131,783
Stormwater	0	0	0	0	0	0	0	315,786	385,647	395,844	423,233	445,331	353,575
	8,079,519	8,623,889	9,264,194	9,621,336	10,132,853	10,613,162	10,665,826	11,031,338	11,683,520	12,337,866	13,137,559	14,255,618	15,504,627

Base Salaries vs. Overtime

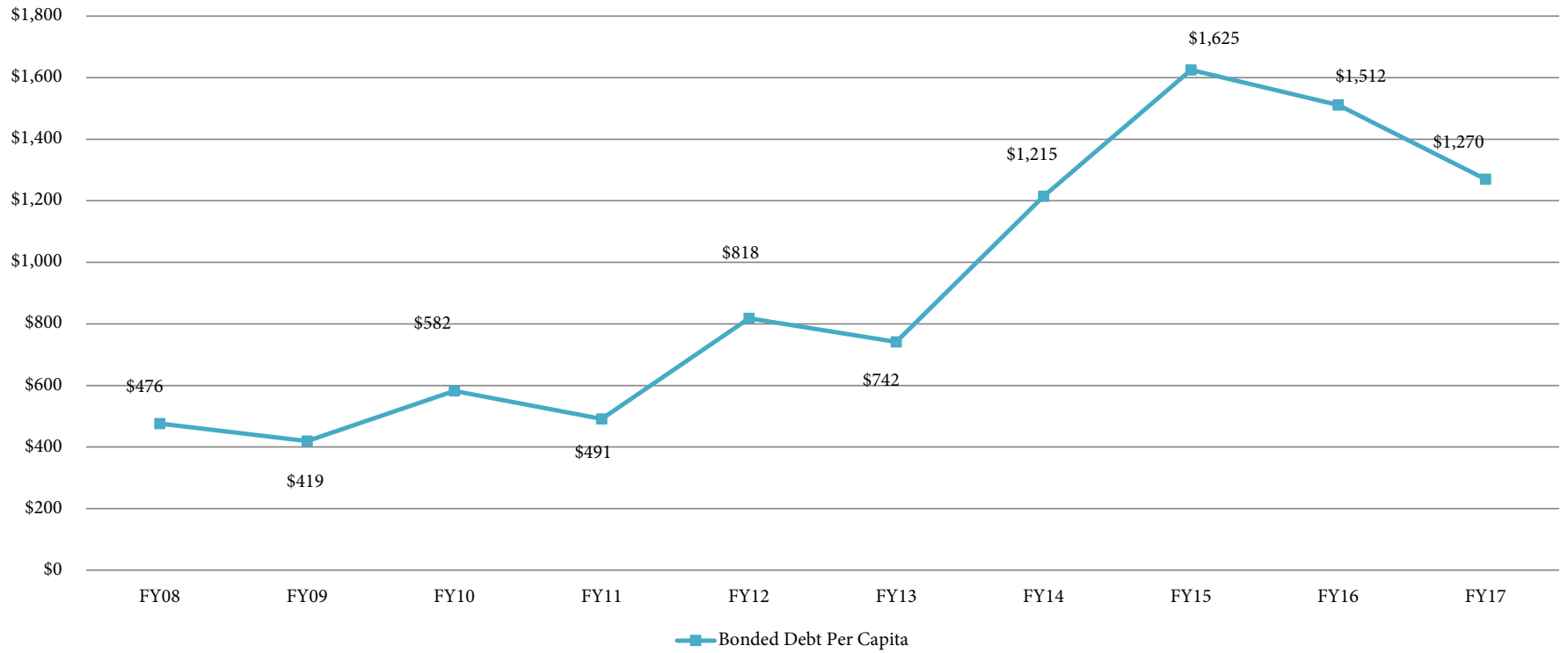
Description	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	BGT18
Police Base Salaries	2,546,157	2,683,289	2,805,776	2,908,615	2,992,315	3,056,470	3,192,855	3,357,161	3,578,491	3,890,711	4,118,667
Police Overtime	245,522	206,460	213,372	250,044	227,223	232,456	208,650	284,908	283,461	276,319	218,500
Overtime/Base Salaries	9.6%	7.7%	7.6%	8.6%	7.6%	7.6%	6.5%	8.5%	7.9%	7.1%	5.3%
Fire Base Salaries	1,568,319	1,667,644	1,720,065	1,836,126	1,846,272	1,917,102	1,952,529	1,978,988	2,107,920	2,435,985	2,741,988
Fire Overtime	38,211	29,480	20,761	32,803	25,401	25,147	40,961	29,391	71,876	46,299	50,000
Overtime/Base Salaries	2.4%	1.8%	1.2%	1.8%	1.4%	1.3%	2.1%	1.5%	3.4%	1.9%	1.8%
Engineering Base Salaries	608,822	619,581	651,791	680,219	669,895	391,466	389,518	377,585	400,575	436,895	461,150
Engineering Overtime	11,773	12,729	12,083	22,946	28,665	16,487	11,286	8,445	14,103	17,014	18,500
Overtime/Base Salaries	1.9%	2.1%	1.9%	3.4%	4.3%	4.2%	2.9%	2.2%	3.5%	3.9%	4.0%
Library Base Salaries	678,667	705,813	756,165	795,793	819,732	847,855	898,805	923,922	932,987	827,291	986,186
Library Overtime	0	0	0	0	0	0	0	0	0	0	0
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parks Base Salaries	566,852	418,167	456,118	489,844	517,096	568,586	669,877	738,269	804,929	960,498	1,060,684
Parks Overtime	11,604	2,978	3,803	3,945	3,118	2,693	8,608	3,329	4,514	3,241	10,000
Overtime/Base Salaries	2.0%	0.7%	0.8%	0.8%	0.6%	0.5%	1.3%	0.5%	0.6%	0.3%	0.9%
Rec Base Salaries	68,534	79,716	83,063	85,502	88,357	89,624	114,789	117,423	126,177	140,462	166,309
Rec Overtime	0	0	0	20	71	60	3	0	0	0	300
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.2%
Comm Center Base Salaries	6,971	163,086	171,458	174,138	162,872	131,256	0	0	0	0	0
Comm Center O/T	0	4,121	3,466	2,662	5,037	243	0	0	0	0	0
Overtime/Base Salaries	0.0%	2.5%	2.0%	1.5%	3.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Pool Base Salaries	118,732	121,408	113,742	115,428	117,010	118,188	128,037	134,374	151,059	171,735	168,473
Pool Overtime	0	0	0	0	0	0	0	0	0	0	0
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bldg/Hsg Insp Base Salaries	371,406	393,935	436,508	447,256	463,261	488,292	505,806	533,788	514,150	537,734	554,292
Bldg/Hsg Overtime	16	0	0	0	0	0	0	0	0	0	1,000
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
Planning & Dev Base Salaries	247,842	266,771	285,967	308,656	308,609	285,354	319,944	333,865	353,396	398,833	450,064
P & D Overtime	0	0	0	0	0	0	0	0	0	0	0
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Legislative Base Salaries	34,215	34,400	34,400	34,400	36,066	38,400	38,147	38,400	37,578	38,400	38,400
Legislative Overtime	0	0	0	0	0	0	0	0	209	0	0
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%

Base Salaries vs. Overtime

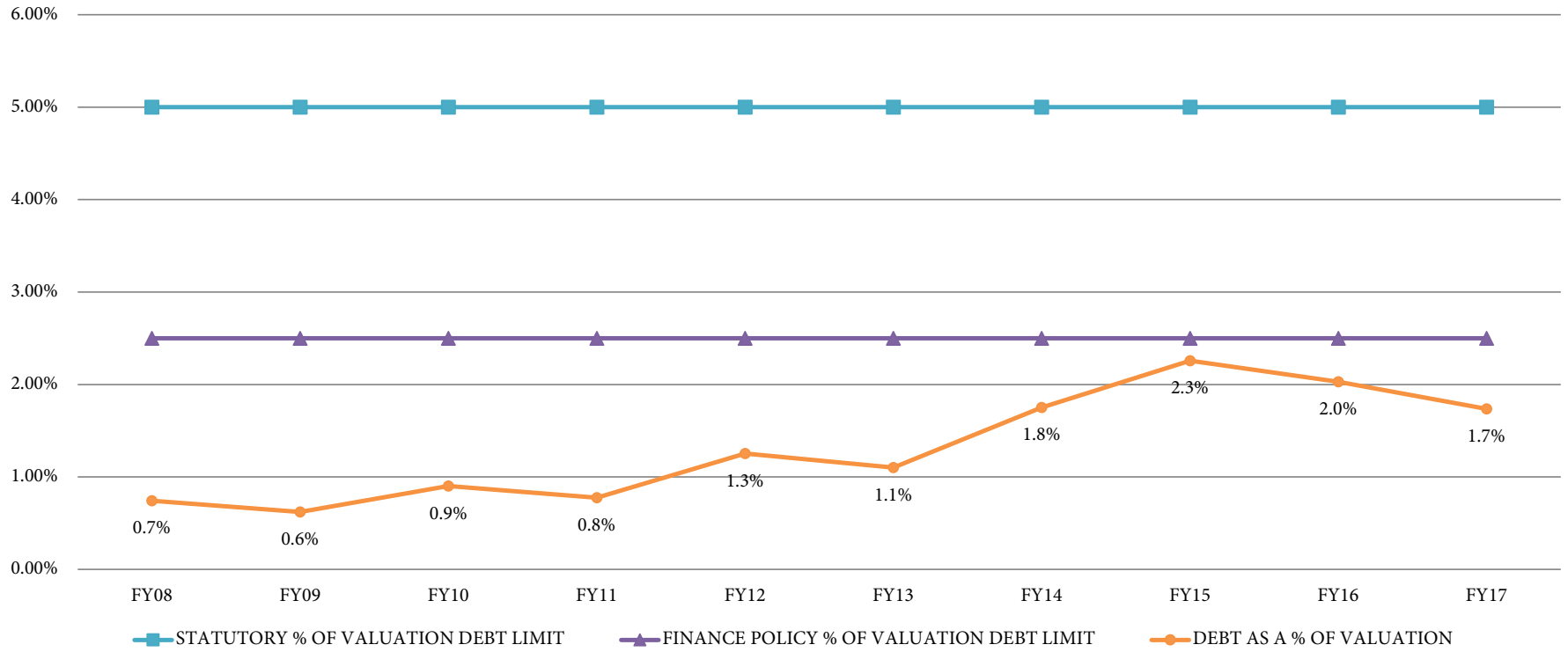
Description	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	BGT18
Manager Base Salaries	270,840	290,567	295,336	327,691	308,247	294,367	338,709	358,102	403,231	446,552	490,988
Manager Overtime	0	0	12	52	0	0	0	0	0	0	0
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance Base Salaries	225,336	238,366	233,642	242,109	257,462	166,879	163,394	169,533	158,494	171,473	181,858
Finance Overtime	177	78	446	133	0	7	0	0	0	272	250
Overtime/Base Salaries	0.1%	0.0%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.1%
Streets/Road Use Base Sal	797,875	829,705	914,259	903,646	946,171	888,362	966,498	1,078,730	1,190,916	1,236,061	1,424,219
Streets/Road Use O/T	53,871	28,587	64,658	63,241	21,655	28,939	92,818	40,282	21,938	31,941	65,000
Overtime/Base Salaries	6.8%	3.4%	7.1%	7.0%	2.3%	3.3%	9.6%	3.7%	1.8%	2.6%	4.6%
LOST Base Salaries	0	0	0	0	0	0	0	63,900	106,393	125,535	197,027
LOST Overtime	0	0	0	0	0	0	0	0	823	3,155	0
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	2.5%	0.0%
Sanitary Sewer Base Sal	309,096	311,969	334,579	344,180	340,219	515,507	600,480	604,253	641,490	679,996	782,154
San Sewer Overtime	4,992	12,675	3,641	4,856	3,203	9,926	9,744	8,321	8,414	13,791	9,085
Overtime/Base Salaries	1.6%	4.1%	1.1%	1.4%	0.9%	1.9%	1.6%	1.4%	1.3%	2.0%	1.2%
Solid Waste Base Salaries	466,849	477,707	505,662	523,377	464,105	586,644	627,266	687,666	720,660	780,953	802,172
Solid Waste Overtime	11,514	22,109	12,080	15,479	13,766	15,242	19,149	21,332	17,356	13,880	22,002
Overtime/Base Salaries	2.5%	4.6%	2.4%	3.0%	3.0%	2.6%	3.1%	3.1%	2.4%	1.8%	2.7%
Urban Forest Base Salaries	0	0	0	0	0	0	0	49,858	62,980	124,909	129,533
Urban Forest Overtime	0	0	0	0	0	0	0	197	207	351	2,250
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.3%	0.3%	1.7%
Stormwater Base Salaries	0	0	0	0	0	311,774	379,995	391,598	417,631	439,544	350,975
Stormwater Overtime	0	0	0	0	0	4,012	5,652	4,246	5,601	5,787	2,600
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	1.3%	1.5%	1.1%	1.3%	1.3%	0.7%

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	BGT18
Total Base Salaries (no overtime)	8,886,514	9,302,122	9,798,532	10,216,980	10,337,689	10,696,127	11,286,648	11,937,415	12,709,058	13,843,569	15,105,139
Total Overtime	377,680	319,216	334,321	396,181	328,138	335,211	396,872	400,451	428,501	412,049	399,487
Total Salary Expense (Incl. overtime)	9,264,194	9,621,338	10,132,853	10,613,161	10,665,826	11,031,338	11,683,520	12,337,866	13,137,559	14,255,618	15,504,626
% Overtime of Total Salary Expense	4.1%	3.3%	3.3%	3.7%	3.1%	3.0%	3.4%	3.2%	3.3%	2.9%	2.6%
% Overtime of Base Salary Only	4.3%	3.4%	3.4%	3.9%	3.2%	3.1%	3.5%	3.4%	3.4%	3.0%	2.6%

GO Bond Debt Per Capita

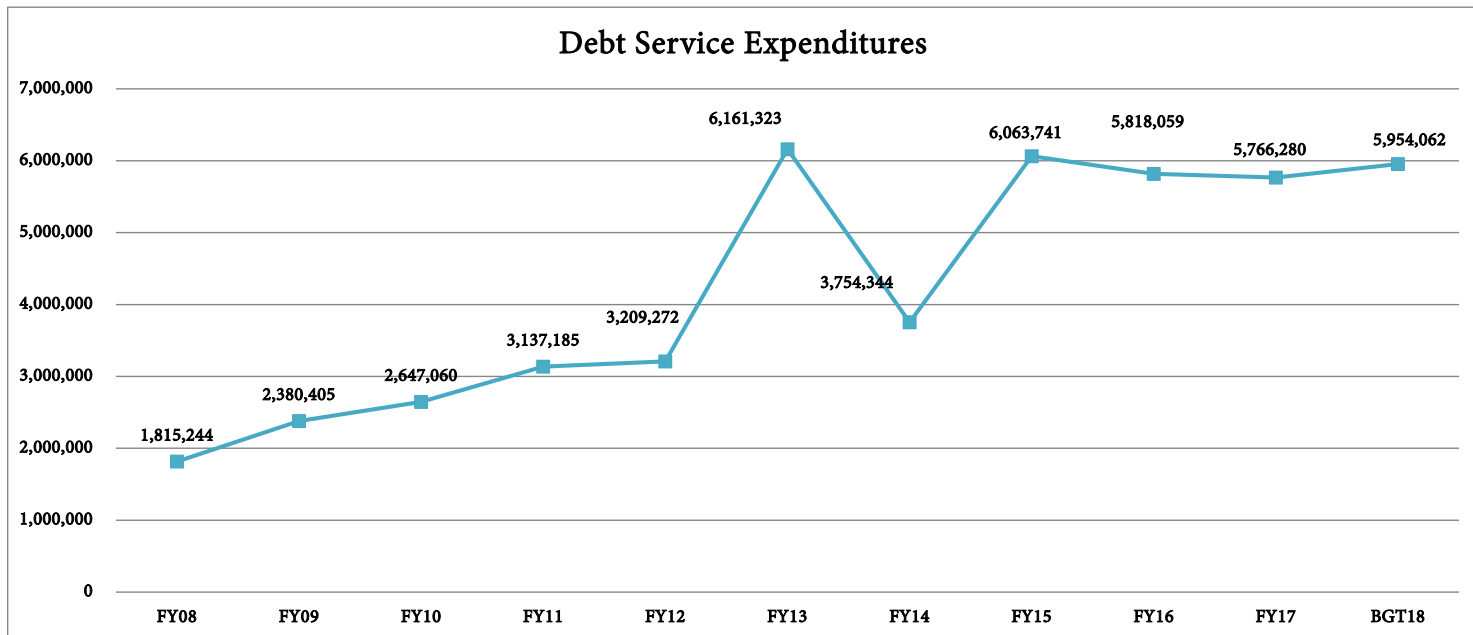


GO Bond Debt as a Percentage of Gross Valuation



Debt Service

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	BGT18
Debt Service	1,815,244	2,380,405	2,647,060	3,137,185	3,209,272	6,161,323	3,754,344	6,063,741	5,818,059	5,766,280	5,954,062
Percentage Change	-3.8%	0.7%	31.1%	11.2%	18.5%	2.3%	92.0%	-39.1%	61.5%	-0.9%	3.3%
Total Expenditures, All Funds	31,986,991	35,829,883	35,522,118	45,095,534	46,169,278	53,471,937	46,563,553	58,242,543	63,192,390	70,034,908	97,710,531
Debt Service as Percent of Total Exp	5.9%	5.7%	6.6%	7.5%	7.0%	7.0%	11.5%	8.1%	10.4%	8.2%	6.1%
General Fund Revenues	13,575,028	14,784,562	15,040,720	15,755,554	16,307,287	16,602,207	17,178,902	66,504,045	16,373,865		
Debt Service as Percent of GF Revenues	13.6%	13.4%	16.1%	17.6%	19.9%	19.7%	37.1%	21.9%	9.1%	#DIV/0!	#DIV/0!

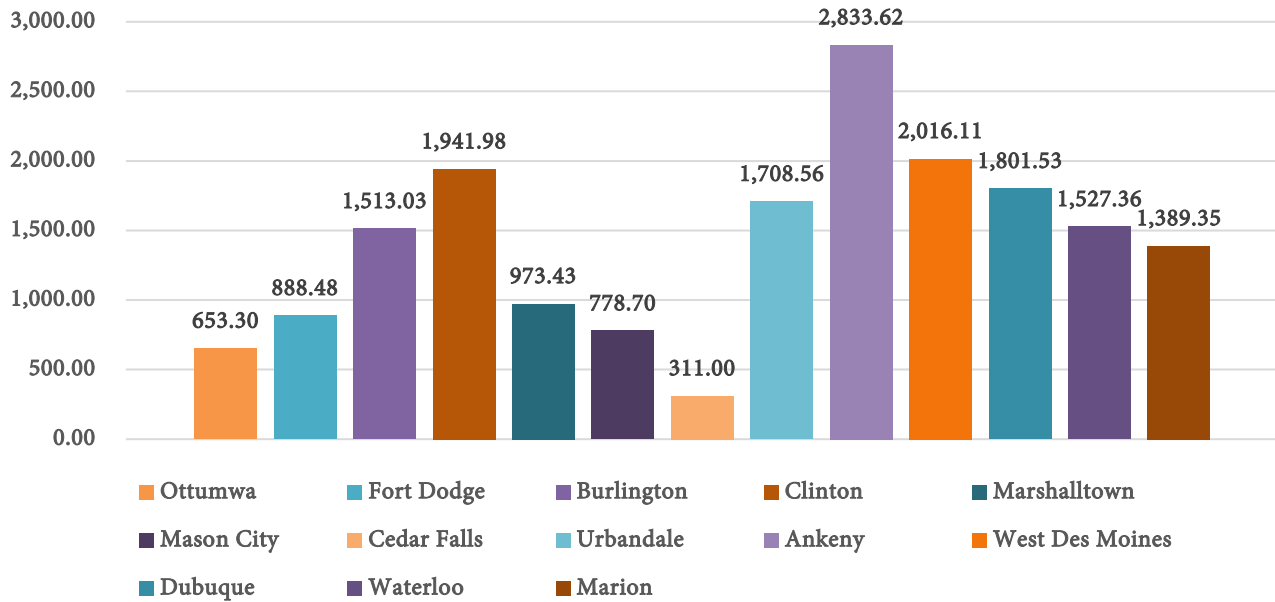


**Debt Comparison
As of 06/30/2017**

City	Debt Service		Total				GO Debt Limit	GO Debt Capacity Used	Outstanding GO Bond Debt Per Capita	Total Debt Per Capita	
	Population	Levy	Outstanding GO Debt	TIF Revenue Debt	Revenue Bonds	Other Debt					Total Debt
Muscatine	22,886	2.69458	12,805,000	565,000.00	12,446,000.00	-	25,816,000.00	66,030,776.00	19%	559.51	1,128.03
Ottumwa	25,023	3.54789	16,347,500	4,647,500.00	12,523,763.00	-	33,518,763.00	50,101,489.00	33%	653.30	1,339.52
Fort Dodge	25,206	4.58170	22,395,000	265,000.00	90,822,709.00	-	113,482,709.00	54,469,249.00	41%	888.48	4,502.21
Burlington	25,663	3.79790	38,829,000	-	15,920,568.00	-	54,749,568.00	60,075,964.00	65%	1,513.03	2,133.40
Clinton	26,885	2.57957	52,210,000	754,000.00	68,259,000.00	-	121,223,000.00	79,504,423.00	66%	1,941.98	4,508.95
Marshalltown	27,552	3.61913	26,819,952	21,621,534.00	21,621,534.00	573,175.00	70,636,195.00	68,225,606.00	39%	973.43	2,563.74
Mason City	28,079	2.47029	21,865,000	-	14,735,000.00	-	36,600,000.00	83,184,180.00	26%	778.70	1,303.47
Bettendorf	33,217	5.00000	128,410,000	-	3,630,000.00	1,375,455.00	133,415,455.00	174,794,602.00	73%	3,865.79	4,016.48
Cedar Falls	39,260	0.55919	12,210,000	-	5,932,000.00	-	18,142,000.00	149,224,259.00	8%	311.00	462.10
Urbandale	39,463	2.20000	67,425,000	-	4,595,000.00	-	72,020,000.00	223,826,374.00	30%	1,708.56	1,825.00
Ankeny	45,582	4.15000	129,162,000	-	19,692,000.00	-	148,854,000.00	231,095,971.00	56%	2,833.62	3,265.63
West Des Moines	56,609	1.95000	114,130,000	-	-	1,879,777.00	116,009,777.00	348,080,444.00	33%	2,016.11	2,049.32
Dubuque	57,637	0.07990	103,835,006	21,145,429.00	136,513,944.00	9,686,235.00	271,180,614.00	207,174,109.00	50%	1,801.53	4,704.97
Ames	58,965	3.34694	68,230,000	-	87,370,000.00	66,093,487.00	221,693,487.00	202,799,687.00	34%	1,157.13	3,759.75
Waterloo	68,406	3.11073	104,480,430	1,533,272.00	-	-	106,013,702.00	189,916,898.00	55%	1,527.36	1,549.77
Average	38,696	2.91	61,276,926	3368782.33	32937434.53	5,307,208.60	102,890,351.33	145,900,268.73	42%	1,501.97	2,607.49
Marion	34,768	2.25	48,305,000	-	2,196,000.00	-	50,501,000.00	125,330,489.00	39%	1,389.35	1,452.51
Average less Marion	3,928	0.67	12,971,926	3,368,782	30,741,435	5,307,209	52,389,351	20,569,780	3%	113	1,155

Outstanding GO Debt per Capita

Average = \$1,501.97 Marion = \$1,389.35



Debt Service Levy

Average = \$2.91 Marion = \$2.25

