

# **BUDGET FUNCTIONS**

## **GENERAL GOVERNMENT:**

Provides for the operation of the government and assures general administration of the municipality.

## **PUBLIC SAFETY:**

Provides for services to reduce the amount and effects of external harm to individuals and damage to property, and in general to promote an atmosphere of personal security from external events.

## **CULTURE AND RECREATION:**

Promotes the general well being of the City and encourages the fullest development of cultural and educational potentials of the citizens in the community. This function includes the activities of library, art center, parks and recreation, and cemetery.

## **PUBLIC WORKS:**

Provides for safe and well-maintained infrastructure for the City. Activities include public works administration, roadway maintenance, snow and ice control, street cleaning, traffic control and engineering.

## **COMMUNITY AND ECONOMIC DEVELOPMENT:**

Provides for planning and development of the City including the social, physical and economic needs of the City. Activities include Community Development, Economic Development, the Section 8 Housing Program, and Tax Increment Funds.

## **HEALTH AND SOCIAL SERVICES:**

Provides for assistance to service agencies involved in providing health and social services to the community. The Economic Well Being activity is the only budget in this function.

## **DEBT SERVICE:**

Provides for the accumulation of resources for and the payment of principal and interest on long-term debt of the City.

## **BUSINESS TYPE ACTIVITIES:**

Provides for activities of the City that are financed in whole, or in part, by fees charged for goods or services. For budget purposes, these activities include the City's enterprise funds and internal service funds.

**City of Muscatine**  
**Matrix of 2012/2013 Operating Budget by Function**  
(Excludes Transfers)

<u>Fund/Activity:</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Culture and Recreation</u>	<u>Community and Economic Development</u>	<u>Health and Social Services</u>	<u>Public Works</u>	<u>Debt Service</u>	<u>Business Type/Internal Service</u>	<u>Total</u>
<b>General Fund:</b>									
Mayor and Council	\$ 72,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 72,800
Legal Services	70,600	0	0	0	0	0	0	0	70,600
City Administrator	247,500	0	0	0	0	0	0	0	247,500
Human Resources	137,000	0	0	0	0	0	0	0	137,000
Wellness Program	59,600	0	0	0	0	0	0	0	59,600
Finance and Records	514,700	0	0	0	0	0	0	0	514,700
Computer Operations	210,700	0	0	0	0	0	0	0	210,700
Risk Management	288,900	0	0	0	0	0	0	0	288,900
Building and Grounds	520,500	0	0	0	0	0	0	0	520,500
Police Operations	0	4,213,100	0	0	0	0	0	0	4,213,100
Animal Control	0	125,900	0	0	0	0	0	0	125,900
Fire Operations	0	3,447,800	0	0	0	0	0	0	3,447,800
Emergency Management	0	26,700	0	0	0	0	0	0	26,700
Library	0	0	1,050,500	0	0	0	0	0	1,050,500
Cable Television Operations	0	0	25,500	0	0	0	0	0	25,500
Art Center	0	0	307,200	0	0	0	0	0	307,200
Park Administration	0	0	158,900	0	0	0	0	0	158,900
Park Maintenance	0	0	654,900	0	0	0	0	0	654,900
Kent Stein Park	0	0	171,800	0	0	0	0	0	171,800
Soccer Complex	0	0	182,100	0	0	0	0	0	182,100
Swimming Pools	0	0	177,700	0	0	0	0	0	177,700
Recreation	0	0	120,200	0	0	0	0	0	120,200
Cemetery	0	0	149,600	0	0	0	0	0	149,600
Community Development	0	0	0	724,600	0	0	0	0	724,600
Economic Development	0	0	0	90,000	0	0	0	0	90,000
Economic Well-Being	0	0	0	0	20,000	0	0	0	20,000
Public Works Administration	0	0	0	0	0	163,600	0	0	163,600
Roadway Maintenance	0	0	0	0	0	1,277,800	0	0	1,277,800
Traffic Control	0	0	0	0	0	153,600	0	0	153,600
Snow and Ice Control	0	0	0	0	0	372,100	0	0	372,100
Street Cleaning	0	0	0	0	0	177,500	0	0	177,500
Engineering	0	0	0	0	0	135,800	0	0	135,800

(Continued)

(Continued)

<u>Fund/Activity:</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Culture and Recreation</u>	<u>Community and Economic Development</u>	<u>Health and Social Services</u>	<u>Public Works</u>	<u>Debt Service</u>	<u>Business Type/ Internal Service</u>	<u>Total</u>
<b>Enterprise Funds:</b>									
Airport Operations	0	0	0	0	0	0	0	116,800	116,800
Transit Operations	0	0	0	0	0	0	0	1,168,700	1,168,700
Parking System	0	0	0	0	0	0	0	203,400	203,400
Golf Course	0	0	0	0	0	0	0	774,000	774,000
Boat Harbor Operations	0	0	0	0	0	0	0	24,400	24,400
Marina Operations	0	0	0	0	0	0	0	19,800	19,800
Ambulance Operations	0	0	0	0	0	0	0	400,700	400,700
Public Housing	0	0	0	0	0	0	0	814,390	814,390
Refuse Collection	0	0	0	0	0	0	0	1,973,100	1,973,100
Landfill Operations	0	0	0	0	0	0	0	663,100	663,100
Transfer Station	0	0	0	0	0	0	0	1,923,300	1,923,300
Collection and Drainage	0	0	0	0	0	0	0	741,200	741,200
Water Pollution Control	0	0	0	0	0	0	0	2,934,000	2,934,000
Sewer Sinking Fund	0	0	0	0	0	0	1,061,573	0	1,061,573
<b>Special Revenue Funds:</b>									
Equipment Replacement	0	180,000	80,000	17,500	0	0	0	0	277,500
Southend Tax Increment	0	0	0	165,720	0	0	166,308	0	332,028
Cedar Develop Tax Increment	0	0	0	178,500	0	0	0	0	178,500
Musc Mall Tax Increment	0	0	0	13,400	0	0	0	0	13,400
Heinz Tax Increment	0	0	0	14,500	0	0	0	0	14,500
Section 8 Housing	0	0	0	1,924,830	0	0	0	0	1,924,830
Home Ownership Program	0	0	0	42,600	0	0	0	0	42,600
Sunset Park Children's Education Program	0	0	0	19,500	0	0	0	0	19,500
Police Forfeiture Fund	0	5,000	0	0	0	0	0	0	5,000
Computer Replacement Fund	40,000	0	0	0	0	0	0	0	40,000
<b>Debt Service Fund</b>	0	0	0	0	0	0	2,841,730	0	2,841,730
<b>Internal Service Fund:</b>									
Health Insurance Fund	0	0	0	0	0	0	0	2,537,800	2,537,800
Dental Insurance Fund	0	0	0	0	0	0	0	124,000	124,000
<b>Trust and Agency Funds:</b>									
Library Trusts	0	0	16,400	0	0	0	0	0	16,400
Cemetery Trust	0	0	3,350	0	0	0	0	0	3,350
Art Center Trusts	0	0	68,000	0	0	0	0	0	68,000
<b>Total</b>	<b>\$ 2,162,300</b>	<b>\$ 7,998,500</b>	<b>\$ 3,166,150</b>	<b>\$ 3,191,150</b>	<b>\$ 20,000</b>	<b>\$ 2,280,400</b>	<b>\$ 4,069,611</b>	<b>\$ 14,418,690</b>	<b>\$ 37,306,801</b>

**All City Funds Operating Expenditures  
Reconciliation Information**

The expenditure charts on the preceding pages are shown net of interfund transfers. The following is a reconciliation of expenditures per the summary statement to expenditures net of transfers.

	<u>2011/2012</u> <u>Budget</u>	<u>2012/2013</u> <u>Budget</u>
Expenditures per Summary Statement	\$ 49,993,876	\$ 54,362,310
Transfers Out:		
General Fund		
Transit Operations Fund	\$ 300,000	\$ 320,000
Airport Operations Fund	67,300	47,300
Equipment Replacement Fund	168,900	495,000
Computer Replacement Fund	32,500	40,000
COPS Grant Future Commitment Reserve	0	40,000
Capital Projects Fund	57,444	192,747
Trust and Agency Funds		
General Fund	23,900	67,100
Special Revenue Funds		
General Fund	5,231,457	5,210,143
Capital Projects Fund	3,383,500	5,260,700
Tax Increment Financing	208,242	389,879
Golf Course Fund		
Capital Projects Fund	42,700	50,000
Ambulance Fund		
General Fund	750,900	839,000
Landfill Operations Fund		
Landfill Surcharge Reserve	54,250	54,250
Landfill Closure/Post-Closure Reserve	140,700	110,000
Debt Service Fund	119,838	114,312
Landfill Surcharge Reserve		
Landfill Operations Fund	17,500	17,500
Transfer Station Fund	36,750	36,750
Refuse Collection Fund		
Debt Service Fund	99,893	99,969
Transfer Station Operations Fund		
Capital Projects Fund	44,400	30,820
Water Pollution Control Fund		
Sewer Reserves	1,291,395	1,463,339
Water Pollution Control Plant Replacement Reserve		
Water Pollution Control Fund	0	131,500
Capital Projects Fund	0	330,000
Collection & Drainage		
Sewer Reserves	180,000	380,000
Capital Projects Fund	175,000	100,000
Health Insurance Fund		
General Fund	62,900	59,600
Total Transfers Out	<u>\$ 12,489,469</u>	<u>\$ 15,879,909</u>
Non-Budgeted Fund		
Equipment Services Operations	<u>1,111,200</u>	<u>1,175,600</u>
Budgeted Expenditures Net of Transfers	<u>\$ 36,393,207</u>	<u>\$ 37,306,801</u>

**City of Muscatine  
Fulltime Employee Trends**

**General Fund**

	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>Budget 2011-12</b>	<b>Actual 2011-12</b>	<b>Budget 2012-13</b>
City Administrator	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Wellness Program	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Human Resources	1.50	1.50	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Risk Management	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Finance	5.68	5.35	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65
Information Technology	1.00	1.00	1.65	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Buildings and Grounds	6.20	6.20	6.20	6.20	5.70	5.70	5.40	4.35	4.35	4.35	4.35
Police	40.00	39.75	40.60	40.75	40.88	41.88	42.88	41.88	42.88	43.88 (1)	44.88 (1)
Animal Control	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Communications	9.50	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire	30.00	29.00	29.50	30.00	36.50	36.50	36.50	36.50	36.50	36.50	37.50 (2)
Library (FTE)	15.58	15.75	15.75	15.75	15.75	15.77	15.93	15.91	15.90	15.74	15.78
Art Center (FTE)	4.30	4.43	4.33	4.33	4.33	4.33	4.04	4.57	4.30	4.54 (3)	4.25
Park Administration	1.75	1.75	1.75	1.75	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Park Maintenance *	6.25	6.25	6.32	6.50	6.75	6.75	6.75	6.08	6.00	6.00	6.00
Kent Stein Park *	1.00	1.00	1.04	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12
Soccer Complex *	1.00	1.00	1.03	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13
Recreation *	2.00	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cemetery *	1.75	1.75	1.69	1.50	1.25	1.25	1.25	1.00	1.00	1.00	1.00
Community Development	9.00	7.00	7.00	7.00	6.50	6.33	6.17	6.67	6.67	6.72 (4)	6.92 (4)
Street Cleaning	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Roadway Maintenance	11.33	11.33	11.33	11.33	11.43	11.43	11.43	11.43	11.43	11.43	11.43
Traffic Control Operations	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering	1.33	1.33	1.33	1.33	1.33	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Administration	1.33	1.33	1.33	1.33	1.33	1.33	1.33	1.33	1.33	1.33	1.33
<b>Total General Fund</b>	<b>157.00</b>	<b>145.60</b>	<b>145.25</b>	<b>146.42</b>	<b>151.90</b>	<b>152.42</b>	<b>152.83</b>	<b>150.87</b>	<b>151.51</b>	<b>152.64</b>	<b>154.59</b>

**City of Muscatine  
Fulltime Employee Trends**

**Enterprise/Other Funds**

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	Budget 2011-12	Actual 2011-12	Budget 2012-13
Parking System	3.65	3.65	3.65	3.60	3.60	3.10	3.10	3.10	3.10	3.10	3.10
Golf Course *	3.00	3.00	2.75	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Boat Harbor Operations	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Transit System *	2.83	2.83	2.83	2.83	3.03	3.03	3.03	3.03	3.03	3.03	3.03
Refuse Collection	9.80	9.80	9.80	9.80	10.30	10.30	11.30	10.45	10.66	10.66	10.66
Landfill	0.83	0.83	0.33	0.33	0.33	0.33	0.33	0.30	0.25	0.25	0.25
Transfer Station	3.17	3.17	3.67	3.67	3.67	3.67	3.67	3.58	3.42	3.42	3.42
Water Pollution Control											
Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Plant Operations	12.00	11.50	11.00	11.00	11.00	11.00	11.00	10.75	10.75	10.75	10.75
Pumping Stations	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Laboratory Operations	4.25	4.25	4.25	4.25	4.25	4.25	4.25	3.75	3.75	3.75	3.75
Biosolids Operations	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00
Collection and Drainage	5.50	5.25	5.25	5.25	5.45	6.78	6.78	6.53	6.53	6.53	6.53
Storm Water Operations	0.00	0.50	1.00	1.00	1.00	1.00	0.33	0.58	0.58	0.58	0.58
Ambulance Operations	7.75	8.75	8.25	7.75	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Housing (FTE)	10.50	10.50	10.50	10.50	10.50	10.50	10.75	12.50	12.50	12.13 (5)	12.13 (5)
Equipment Services	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Total Enterprise/Other Funds</b>	<b>75.53</b>	<b>76.28</b>	<b>75.53</b>	<b>74.23</b>	<b>69.63</b>	<b>70.46</b>	<b>71.04</b>	<b>71.07</b>	<b>71.07</b>	<b>70.70</b>	<b>70.70</b>
<b>Grand Total</b>	<b>232.53</b>	<b>221.88</b>	<b>220.78</b>	<b>220.65</b>	<b>221.53</b>	<b>222.88</b>	<b>223.87</b>	<b>221.94</b>	<b>222.58</b>	<b>223.34</b>	<b>225.29</b>

\* These departments have a substantial number of part time employees, primarily seasonal employees.

**Position Changes/Reallocations for the 2011/2012 Revised Estimate and 2012/2013 Budget:**

1. Two police officer positions were added midway through the 2011/2012 year (100% COPS grant funded).
2. One new firefighter position was added for the 2012/2013 budget.
3. The 2011/2012 revised estimate includes additional grant funded hours for the Art Canter.
4. The half time Community Services Officer position will increase to a 3/4 time position effective May 1, 2012 as part of a department reorganization.
5. The full time Clark House custodian retired and was replaced with a 3/4 time position in 2011/2012. A half time position at Sunset Park was also reduced to 3 hours/day.

# Fulltime Employee Trends Ten Year History

Number of Employees

