MEMO
MUSCATINE

City Hall, 215 Sycamore St.
Muscatine, IA 52761-3899
(563) 264-1550
Fax (563) 264-0750

**FINANCE & RECORDS**

To: Gregg Mandsager, City Administrator

From: Nancy A. Lueck, Finance Director

Date: February 22, 2018

Re: Resolution for the Adoption of Budget and Certification of Taxes for Fiscal Year 2018/2019

**Introduction and Background:**

The City Council set a public hearing for March 1, 2018 concerning the proposed budget for 2018/2019 and the notice of public hearing was published in the *Muscatine Journal* on February 17, 2018.

**Recommendation:**

Attached is the resolution for the adoption of the budget and certification of City taxes for the 2018/2019 fiscal year. The amounts in the public hearing notice and budget adoption resolution reflect the budget amounts approved by City Council during their budget review sessions, in the format required by the State of Iowa.

Please include the attached resolution on the City Council agenda for the March 1, 2018 Council meeting. Please contact me if you have any questions.

RESOLUTION NO. ____________

A RESOLUTION ADOPTING THE ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

WHEREAS, the City Council of the City of Muscatine, Iowa has held budget meetings for the purpose of reviewing and discussing the proposed City budget for the fiscal year ending June 30, 2019;

WHEREAS, a public hearing was held on March 1, 2018 for the purpose of receiving comments from the taxpayers and citizens of the City regarding the budget estimate;

NOW, THEREFORE, be it resolved by the Council of the City of Muscatine, Iowa:

The annual budget for the fiscal year ending June 30, 2019, as set forth in the Budget Summary Certificate and in the detailed budget schedules in support thereof showing the revenue estimates and expenditure appropriations, and the allocation to programs and activities for said fiscal year is adopted, and the clerk is directed to make the filings required by law and to set up the records in accordance with the summary and detail schedules as adopted.

PASSED, APPROVED, AND ADOPTED THIS 1ST DAY OF MARCH, 2018.

______________________________
Diana Broderson, Mayor

ATTEST:

______________________________
Gregg Mandsager, City Clerk

Aug 16 Form 631.1

Department of Management

# 70-653

## Adoption of Budget and Certification of City Taxes

**FISCAL YEAR BEGINNING JULY 1, 2018 - ENDING JUNE 30, 2019**

**Resolution No.:** ____________

**The City of:** Muscatine **County Name:** MUSCATINE **Date Budget Adopted:** 3/1/2018 (Date)

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

563-264-1550
Telephone Number

Gregg Mandsager
Signature

County Auditor Date Stamp

**January 1, 2017 Property Valuations**

| | Line | With Gas & Electric | Line | Without Gas & Electric | Last Official Census |
|---|---|---|---|---|---|
| Regular | 2a | 875,583,081 | 2b | 872,582,421 | 22,886 |
| *DEBT SERVICE* | 3a | 938,350,908 | 3b | 935,350,248 | |
| Ag Land | 4a | 1,179,436 | | | |

**TAXES LEVIED**

| Code Sec. | Dollar Limit | Purpose | Line | (A) Request with Utility Replacement | Line | (B) Property Taxes Levied | Line | (C) Rate |
|---|---|---|---|---|---|---|---|---|
| 384.1 | 8.10000 | Regular General levy | 5 | 7,092,223 | | 7,067,918 | 43 | 8.10000 |
| (384) | | Non-Voted Other Permissible Levies | | | | | | |
| 12(8) | 0.67500 | Contract for use of Bridge | 6 | | | 0 | 44 | 0 |
| 12(10) | 0.95000 | Opr & Maint publicly owned Transit | 7 | 50,000 | | 49,824 | 45 | 0.05710 |
| 12(11) | Amt Nec | Rent, Ins. Maint of Civic Center | 8 | | | 0 | 46 | 0 |
| 12(12) | 0.13500 | Opr & Maint of City owned Civic Center | 9 | | | 0 | 47 | 0 |
| 12(13) | 0.06750 | Planning a Sanitary Disposal Project | 10 | | | 0 | 48 | 0 |
| 12(14) | 0.27000 | Aviation Authority (under sec.330A.15) | 11 | | | 0 | 49 | 0 |
| 12(15) | 0.06750 | Levee Impr. fund in special charter city | 13 | 0 | | 0 | 51 | 0 |
| 12(17) | Amt Nec | Liability, property & self insurance costs | 14 | 240,100 | | 239,280 | 52 | 0.27422 |
| 12(21) | Amt Nec | Support of a Local Emerg.Mgmt.Comm. | 462 | | | 0 | 465 | 0 |
| (384) | | Voted Other Permissible Levies | | | | | | |
| 12(1) | 0.13500 | Instrumental/Vocal Music Groups | 15 | | | 0 | 53 | 0 |
| 12(2) | 0.81000 | Memorial Building | 16 | | | 0 | 54 | 0 |
| 12(3) | 0.13500 | Symphony Orchestra | 17 | | | 0 | 55 | 0 |
| 12(4) | 0.27000 | Cultural & Scientific Facilities | 18 | | | 0 | 56 | 0 |
| 12(5) | As Voted | County Bridge | 19 | | | 0 | 57 | 0 |
| 12(6) | 1.35000 | Missi or Missouri River Bridge Const. | 20 | | | 0 | 58 | 0 |
| 12(9) | 0.03375 | Aid to a Transit Company | 21 | | | 0 | 59 | 0 |
| 12(16) | 0.20500 | Maintain Institution received by gift/devise | 22 | | | 0 | 60 | 0 |
| 12(18) | 1.00000 | City Emergency Medical District | 463 | | | 0 | 466 | 0 |
| 12(20) | 0.27000 | Support Public Library | 23 | | | 0 | 61 | 0 |
| 28E.22 | 1.50000 | Unified Law Enforcement | 24 | | | 0 | 62 | 0 |
| | | **Total General Fund Regular Levies (5 thru 24)** | 25 | 7,382,323 | | 7,357,022 | | |
| 384.1 | 3.00375 | Ag Land | 26 | 3,543 | | 3,543 | 63 | 3.00375 |
| | | **Total General Fund Tax Levies (25 + 26)** | 27 | 7,385,866 | | 7,360,565 | | Do Not Add |
| | | Special Revenue Levies | | | | | | |
| 384.8 | 0.27000 | Emergency (if general fund at levy limit) | 28 | | | 0 | 64 | 0 |
| 384.6 | Amt Nec | Police & Fire Retirement | 29 | 1,402,568 | | 1,397,764 | | 1.60187 |
| | Amt Nec | FICA & IPERS (if general fund at levy limit) | 30 | 713,761 | | 711,312 | | 0.81518 |
| Rules | Amt Nec | Other Employee Benefits | 31 | 2,002,482 | | 1,995,622 | | 2.28703 |
| | | *Total Employee Benefit Levies (29,30,31)* | 32 | 4,118,811 | | 4,104,698 | 65 | 4.70408 |
| | | **Sub Total Special Revenue Levies (28+32)** | 33 | 4,118,811 | | 4,104,698 | | |
| 386 | As Req | Valuation: With Gas & Elec / Without Gas & Elec | | | | | | |
| | | SSMID 1 (A) (B) | 34 | | | 0 | 66 | 0 |
| | | SSMID 2 (A) (B) | 35 | | | 0 | 67 | 0 |
| | | SSMID 3 (A) (B) | 36 | | | 0 | 68 | 0 |
| | | SSMID 4 (A) (B) | 37 | | | 0 | 69 | 0 |
| | | SSMID 5 (A) (B) | 555 | | | 0 | 565 | 0 |
| | | SSMID 6 (A) (B) | 556 | | | 0 | 566 | 0 |
| | | SSMID 7 (A) (B) | 1177 | | | 0 | 1179 | 0 |
| | | SSMID 8 (A) (B) | 1185 | | | 0 | 1187 | 0 |
| | | **Total Special Revenue Levies** | 39 | 4,118,811 | | 4,104,698 | | |
| 384.4 | Amt Nec | **Debt Service Levy** 76.10(6) | 40 | 2,380,308 | 40 | 2,372,694 | 70 | 2.53669 |
| 384.7 | 0.67500 | **Capital Projects (Capital Improv. Reserve)** | 41 | | 41 | 0 | 71 | 0 |
| | | **Total Property Taxes (27+39+40+41)** | 42 | 13,884,985 | 42 | 13,837,957 | 72 | 15.67209 |

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:**
Budgets that **DO NOT** meet **ALL** the criteria below are not statutorily compliant & must be returned to the city for correction.

______ 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
______ 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
______ 3) Adopted property taxes do not exceed published or posted amounts.
______ 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
______ 5) Number of the resolution adopting the budget has been included at the top of this form.
______ 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
______ 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

______________________
(County Auditor)

Form 635.2A

# CITY OF Muscatine

Department of Management

## ADOPTED BUDGET SUMMARY

## YEAR ENDED JUNE 30, 2019

Fiscal Years

| (A) | (B) | GENERAL (C) | SPECIAL REVENUES (D) | TIF SPECIAL REVENUES (E) | DEBT SERVICE (F) | CAPITAL PROJECTS (G) | PERMANENT (H) | PROPRIETARY (I) | BUDGET 2019 (J) | RE-ESTIMATED 2018 (K) | ACTUAL 2017 (L) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues & Other Financing Sources** | | | | | | | | | | | |
| Taxes Levied on Property | 1 | 7,360,565 | 4,104,698 | | 2,372,694 | 0 | | | 13,837,957 | 13,459,207 | 13,063,348 |
| Less: Uncollected Property Taxes-Levy Year | 2 | 0 | 0 | | 0 | 0 | | | 0 | 0 | -21,285 |
| Net Current Property Taxes | 3 | 7,360,565 | 4,104,698 | | 2,372,694 | 0 | | | 13,837,957 | 13,459,207 | 13,084,633 |
| Delinquent Property Taxes | 4 | 0 | 0 | | 0 | 0 | | | 0 | 0 | 1,724 |
| TIF Revenues | 5 | | | 2,091,000 | | | | | 2,091,000 | 2,074,000 | 1,875,600 |
| Other City Taxes | 6 | 1,068,901 | 2,778,913 | | 7,614 | 0 | | | 3,855,428 | 3,710,215 | 3,715,827 |
| Licenses & Permits | 7 | 446,800 | 0 | | | | | 19,400 | 466,200 | 537,700 | 447,081 |
| Use of Money and Property | 8 | 186,700 | 4,700 | 3,200 | 1,000 | 50,000 | 16,200 | 943,510 | 1,205,310 | 1,211,510 | 1,164,049 |
| Intergovernmental | 9 | 827,586 | 5,458,505 | 0 | 102,741 | 945,200 | | 1,668,150 | 9,002,182 | 8,933,742 | 10,261,795 |
| Charges for Fees & Service | 10 | 777,700 | 0 | | 0 | 0 | 0 | 14,290,400 | 15,068,100 | 15,050,700 | 14,460,521 |
| Special Assessments | 11 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 |
| Miscellaneous | 12 | 1,246,700 | 32,200 | | 0 | 1,533,600 | 5,000 | 4,422,050 | 7,239,550 | 8,235,900 | 9,590,395 |
| Sub Total Revenues | 13 | 11,914,952 | 12,379,016 | 2,094,200 | 2,484,049 | 2,528,800 | 21,200 | 21,343,510 | 52,765,727 | 53,212,974 | 54,601,625 |
| **Other Financing Sources:** | | | | | | | | | | | |
| Total Transfers In | 14 | 8,337,350 | 946,000 | 0 | 304,900 | 1,221,000 | 0 | 7,640,996 | 18,450,246 | 17,161,797 | 13,079,559 |
| Proceeds of Debt | 15 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 4,090,000 | 0 |
| Proceeds of Capital Asset Sales | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,518 |
| **Total Revenues and Other Sources** | 17 | 20,252,302 | 13,325,016 | 2,094,200 | 2,788,949 | 3,749,800 | 21,200 | 28,984,506 | 71,215,973 | 74,464,771 | 67,683,702 |
| **Expenditures & Other Financing Uses** | | | | | | | | | | | |
| Public Safety | 18 | 9,655,100 | 317,600 | 0 | | | 0 | | 9,972,700 | 9,444,200 | 9,215,450 |
| Public Works | 19 | 2,829,300 | 0 | 0 | | | 0 | | 2,829,300 | 2,536,600 | 2,751,312 |
| Health and Social Services | 20 | 50,000 | 0 | 0 | | | 0 | | 50,000 | 55,000 | 45,000 |
| Culture and Recreation | 21 | 3,417,300 | 80,600 | 0 | | | 2,800 | | 3,500,700 | 3,507,600 | 3,456,490 |
| Community and Economic Development | 22 | 891,300 | 2,492,200 | 1,440,400 | | | 0 | | 4,823,900 | 4,546,430 | 3,924,561 |
| General Government | 23 | 2,828,600 | 65,000 | 0 | | | 0 | | 2,893,600 | 2,901,105 | 2,658,719 |
| Debt Service | 24 | 0 | 0 | 164,805 | 2,837,018 | | 0 | | 3,001,823 | 2,972,161 | 2,815,755 |
| Capital Projects | 25 | 0 | 0 | 0 | | 9,764,500 | 0 | | 9,764,500 | 13,788,000 | 7,956,627 |
| **Total Government Activities Expenditures** | 26 | 19,671,600 | 2,955,400 | 1,605,205 | 2,837,018 | 9,764,500 | 2,800 | | 36,836,523 | 39,751,096 | 32,823,914 |
| Business Type Proprietray: Enterprise & ISF | 27 | | | | | | | 24,641,113 | 24,641,113 | 22,956,857 | 19,765,400 |
| **Total Gov & Bus Type Expenditures** | 28 | 19,671,600 | 2,955,400 | 1,605,205 | 2,837,018 | 9,764,500 | 2,800 | 24,641,113 | 61,477,636 | 62,707,953 | 52,589,314 |
| **Total Transfers Out** | 29 | 493,900 | 10,984,150 | 525,900 | 0 | 0 | 14,500 | 6,431,796 | 18,450,246 | 17,161,797 | 13,079,559 |
| **Total ALL Expenditures/Fund Transfers Out** | 30 | 20,165,500 | 13,939,550 | 2,131,105 | 2,837,018 | 9,764,500 | 17,300 | 31,072,909 | 79,927,882 | 79,869,750 | 65,668,873 |
| Excess Revenues & Other Sources Over | 31 | | | | | | | | | | |
| (Under) Expenditures/Transfers Out | 32 | 86,802 | -614,534 | -36,905 | -48,069 | -6,014,700 | 3,900 | -2,088,403 | -8,711,909 | -5,404,979 | 2,014,829 |
| **Beginning Fund Balance July 1** | 33 | 4,212,888 | 1,878,488 | 1,058,775 | 215,964 | 9,036,097 | 1,032,297 | 13,599,053 | 31,033,562 | 36,438,541 | 34,423,712 |
| **Ending Fund Balance June 30** | 34 | 4,299,690 | 1,263,954 | 1,021,870 | 167,895 | 3,021,397 | 1,036,197 | 11,510,650 | 22,321,653 | 31,033,562 | 36,438,541 |

Form 631 A P1

CITY OF Muscatine

Department of Management

# EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2019 — Fiscal Years

| GOVERNMENT ACTIVITIES (A) | (B) | GENERAL (C) | SPECIAL REVENUES (D) | TIF SPECIAL REVENUES (E) | DEBT SERVICE (F) | CAPITAL PROJECTS (G) | PERMANENT (H) | PROPRIETARY (I) | BUDGET 2019 (J) | RE-ESTIMATED 2018 (K) | ACTUAL 2017 (L) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **PUBLIC SAFETY** | | | | | | | | | | | |
| Police Department/Crime Prevention | 1 | 4,982,100 | 278,600 | | | | | | 5,260,700 | 4,892,300 | 4,845,116 |
| Jail | 2 | | | | | | | | 0 | 0 | 0 |
| Emergency Management | 3 | | | | | | | | 0 | 0 | 0 |
| Flood Control | 4 | | | | | | | | 0 | 0 | 0 |
| Fire Department | 5 | 4,535,500 | 39,000 | | | | | | 4,574,500 | 4,420,900 | 4,245,811 |
| Ambulance | 6 | | | | | | | | 0 | 0 | 0 |
| Building Inspections | 7 | | | | | | | | 0 | 0 | 0 |
| Miscellaneous Protective Services | 8 | | | | | | | | 0 | 0 | 0 |
| Animal Control | 9 | 137,500 | | | | | | | 137,500 | 131,000 | 124,523 |
| Other Public Safety | 10 | | | | | | | | 0 | 0 | 0 |
| TOTAL *(lines 1 - 10)* | 11 | 9,655,100 | 317,600 | | | | 0 | | 9,972,700 | 9,444,200 | 9,215,450 |
| **PUBLIC WORKS** | | | | | | | | | | | |
| Roads, Bridges, & Sidewalks | 12 | 1,467,300 | | | | | | | 1,467,300 | 1,520,200 | 1,585,888 |
| Parking - Meter and Off-Street | 13 | | | | | | | | 0 | 0 | 0 |
| Street Lighting | 14 | | | | | | | | 0 | 0 | 0 |
| Traffic Control and Safety | 15 | 192,900 | | | | | | | 192,900 | 173,900 | 217,173 |
| Snow Removal | 16 | 486,200 | | | | | | | 486,200 | 257,700 | 345,781 |
| Highway Engineering | 17 | 266,800 | | | | | | | 266,800 | 187,000 | 108,474 |
| Street Cleaning | 18 | 210,100 | | | | | | | 210,100 | 202,100 | 371,854 |
| Airport ***(If not Enterprise)*** | 19 | | | | | | | | 0 | 0 | 0 |
| Garbage ***(If not Enterprise)*** | 20 | | | | | | | | 0 | 0 | 0 |
| Other Public Works | 21 | 206,000 | | | | | | | 206,000 | 195,700 | 122,142 |
| TOTAL *(lines 12 - 21)* | 22 | 2,829,300 | 0 | | | | 0 | | 2,829,300 | 2,536,600 | 2,751,312 |
| **HEALTH & SOCIAL SERVICES** | | | | | | | | | | | |
| Welfare Assistance | 23 | | | | | | | | 0 | 0 | 0 |
| City Hospital | 24 | | | | | | | | 0 | 0 | 0 |
| Payments to Private Hospitals | 25 | | | | | | | | 0 | 0 | 0 |
| Health Regulation and Inspection | 26 | | | | | | | | 0 | 0 | 0 |
| Water, Air, and Mosquito Control | 27 | | | | | | | | 0 | 0 | 0 |
| Community Mental Health | 28 | | | | | | | | 0 | 0 | 0 |
| Other Health and Social Services | 29 | 50,000 | | | | | | | 50,000 | 55,000 | 45,000 |
| TOTAL *(lines 23 - 29)* | 30 | 50,000 | 0 | | | | 0 | | 50,000 | 55,000 | 45,000 |
| **CULTURE & RECREATION** | | | | | | | | | | | |
| Library Services | 31 | 1,160,600 | 31,400 | | | | | | 1,192,000 | 1,237,300 | 1,196,459 |
| Museum, Band and Theater | 32 | 363,400 | 9,200 | | | | | | 372,600 | 374,200 | 515,109 |
| Parks | 33 | 1,419,900 | 30,000 | | | | | | 1,449,900 | 1,417,500 | 1,293,200 |
| Recreation | 34 | 278,600 | | | | | | | 278,600 | 268,000 | 267,974 |
| Cemetery | 35 | 173,500 | 10,000 | | | | 2,800 | | 186,300 | 176,200 | 165,368 |
| Community Center, Zoo, & Marina | 36 | | | | | | | | 0 | 0 | 0 |
| Other Culture and Recreation | 37 | 21,300 | | | | | | | 21,300 | 34,400 | 18,380 |
| TOTAL *(lines 31 - 37)* | 38 | 3,417,300 | 80,600 | | | | 2,800 | | 3,500,700 | 3,507,600 | 3,456,490 |

CITY OF Muscatine



# EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2019 | Fiscal Years

| GOVERNMENT ACTIVITIES CONT. (A) | (B) | GENERAL (C) | SPECIAL REVENUES (D) | TIF SPECIAL REVENUES (E) | DEBT SERVICE (F) | CAPITAL PROJECTS (G) | PERMANENT (H) | PROPRIETARY (I) | BUDGET 2019 (J) | RE-ESTIMATED 2018 (K) | ACTUAL 2017 (L) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **COMMUNITY & ECONOMIC DEVELOPMENT** | | | | | | | | | | | |
| Community Beautification | 39 | | | | | | | | 0 | 0 | 0 |
| Economic Development | 40 | 73,000 | 466,000 | 1,440,400 | | | | | 1,979,400 | 1,742,290 | 112,692 |
| Housing and Urban Renewal | 41 | | 2,026,200 | | | | | | 2,026,200 | 2,018,640 | 1,976,115 |
| Planning & Zoning | 42 | 818 300 | | | | | | | 818,300 | 785,500 | 716,937 |
| Other Com & Econ Development | 43 | | | | | | | | 0 | 0 | 1,118,817 |
| | 44 | | | | | | | | | | |
| TOTAL *(lines 39 - 44)* | 45 | 891,300 | 2,492,200 | 1,440,400 | | | 0 | | 4,823,900 | 4,546,430 | 3,924,561 |
| **GENERAL GOVERNMENT** | | | | | | | | | | | |
| Mayor, Council, & City Manager | 46 | 498,300 | | | | | | | 498,300 | 474,000 | 413,595 |
| Clerk, Treasurer, & Finance Adm. | 47 | 631,000 | | | | | | | 631,000 | 605,400 | 593,787 |
| Elections | 48 | | | | | | | | 0 | 18,000 | 0 |
| Legal Services & City Attorney | 49 | 175,000 | | | | | | | 175,000 | 200,000 | 346,552 |
| City Hall & General Buildings | 50 | 682,800 | | | | | | | 682,800 | 599,100 | 567,225 |
| Tort Liability | 51 | 293,700 | | | | | | | 293,700 | 450,900 | 254,250 |
| Other General Government | 52 | 547,800 | 65,000 | | | | | | 612,800 | 553,705 | 483,310 |
| TOTAL *(lines 46 - 52)* | 53 | 2,828,600 | 65,000 | 0 | | | 0 | | 2,893 600 | 2,901,105 | 2,658,719 |
| **DEBT SERVICE** | 54 | | | 164,805 | 2,837,018 | | | | 3,001,823 | 2,972,161 | 2,815,755 |
| Gov Capital Projects | 55 | | | | | 9,764,500 | | | 9,764,500 | 13,788,000 | 7,956,627 |
| TIF Capital Projects | 56 | | | | | | | | 0 | 0 | 0 |
| **TOTAL CAPITAL PROJECTS** | 57 | 0 | 0 | 0 | | 9,764,500 | 0 | | 9,764,500 | 13,788 000 | 7,956,627 |
| **TOTAL Government Activities Expenditures** *(lines 11+22+30+38+45+53+54+57)* | 58 | 19,671,600 | 2,955,400 | 1,605,205 | 2,837,018 | 9,764,500 | 2,800 | | 36,836,523 | 39,751,096 | 32,823,914 |
| **BUSINESS TYPE ACTIVITIES** | | | | | | | | | | | |
| **Proprietary: Enterprise & Budgeted ISF** | | | | | | | | | | | |
| Water Utility | 59 | | | | | | | | 0 | 0 | 0 |
| Sewer Utility | 60 | | | | | | | 4,148,300 | 4,148,300 | 3,941,100 | 3,558,423 |
| Electric Utility | 61 | | | | | | | | 0 | 0 | 0 |
| Gas Utility | 62 | | | | | | | | 0 | 0 | 0 |
| Airport | 63 | | | | | | | 118,300 | 118,300 | 127,400 | 97,286 |
| Landfill/Garbage | 64 | | | | | | | 5,048,800 | 5,048,800 | 6,302,600 | 4,964,891 |
| Transit | 65 | | | | | | | 1,251,800 | 1,251,800 | 1,221,400 | 1,231,792 |
| Cable TV, Internet & Telephone | 66 | | | | | | | | 0 | 0 | 0 |
| Housing Authority | 67 | | | | | | | 787,170 | 787,170 | 839,830 | 843,152 |
| Storm Water Utility | 68 | | | | | | | | 0 | 0 | 0 |
| Other Business Type (city hosp., ISF, parking, etc.) | 69 | | | | | | | 5,415,500 | 5,415,500 | 5,355,132 | 4,596,045 |
| Enterprise DEBT SERVICE | 70 | | | | | | | 1,061,143 | 1,061,143 | 1,061,495 | 1,061,165 |
| Enterprise CAPITAL PROJECTS | 71 | | | | | | | 6,810,100 | 6,810,100 | 4,107,900 | 3,412,646 |
| Enterprise TIF CAPITAL PROJECTS | 72 | | | | | | | | 0 | 0 | 0 |
| **TOTAL Business Type Expenditures** *(lines 59 - 73)* | 73 | | | | | | | 24,641,113 | 24,641,113 | 22,956,857 | 19,765,400 |
| **TOTAL ALL EXPENDITURES** *(lines 58+74)* | 74 | 19,671,600 | 2,955,400 | 1,605,205 | 2,837,018 | 9,764,500 | 2,800 | 24,641,113 | 61,477,636 | 62,707,953 | 52,589,314 |
| Regular Transfers Out | 75 | 493,900 | 10,984,150 | | | | 14,500 | 6,431,796 | 17,924,346 | 16,615,247 | 12,549,242 |
| Internal TIF Loan / Repayment Transfers Out | 76 | | 0 | 525,900 | | | | | 525,900 | 546,550 | 530,317 |
| **Total ALL Transfers Out** | 77 | 493,900 | 10,984,150 | 525,900 | 0 | 0 | 14,500 | 6,431,796 | 18,450,246 | 17,161,797 | 13,079,559 |
| **Total Expenditures & Fund Transfers Out** *(lines 75-78)* | 78 | 20,165,500 | 13,939,550 | 2,131,105 | 2,837,018 | 9,764,500 | 17,300 | 31,072,909 | 79,927,882 | 79,869,750 | 65,668,873 |
| **Ending Fund Balance June 30** | 79 | 4,299,690 | 1,263,954 | 1,021,870 | 167,895 | 3,021,397 | 1,036,197 | 11,510,650 | 22,321,653 | 31,033,562 | 36,438,541 |

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE

Form 631 B

CITY OF **Muscatine**

Department of Management

The last two columns will fill in once the Re-Est forms are completed

# REVENUES DETAIL

## Fiscal Year Ending 2019

Fiscal Years

| (A) | (B) | GENERAL (C) | SPECIAL REVENUES (D) | TIF SPECIAL REVENUES (E) | DEBT SERVICE (F) | CAPITAL PROJECTS (G) | PERMANENT (H) | PROPRIETARY (I) | BUDGET 2019 (J) | RE-ESTIMATED 2018 (K) | ACTUAL 2017 (L) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES & OTHER FINANCING SOURCES** | | | | | | | | | | | |
| Taxes Levied on Property | 1 | 7,360,565 | 4,104,698 | | 2,372,694 | 0 | | | 13,837,957 | 13,459,207 | 13,063,348 |
| Less: Uncollected Property Taxes - Levy Year | 2 | | | | | | | | 0 | 0 | -21,285 |
| Net Current Property Taxes *(line 1 minus line 2)* | 3 | 7,360,565 | 4,104,698 | | 2,372,694 | 0 | | | 13,837,957 | 13,459,207 | 13,084,633 |
| Delinquent Property Taxes | 4 | | | | | | | | 0 | 0 | 1,724 |
| TIF Revenues | 5 | | | 2,091,000 | | | | | 2,091,000 | 2,074,000 | 1,875,600 |
| Other City Taxes: | | | | | | | | | | | |
| Utility Tax Replacement Excise Taxes | 6 | 25,301 | 14,113 | | 7,614 | 0 | | | 47,028 | 48,015 | 47,357 |
| Utility franchise tax ***(Iowa Code Chapter 364.2)*** | 7 | 583,100 | | | | | | | 583,100 | 257,500 | 257,494 |
| Parimutuel wager tax | 8 | | | | | | | | 0 | 0 | 0 |
| Gaming wager tax | 9 | | | | | | | | 0 | 0 | 0 |
| Mobile Home Taxes | 10 | 20,500 | | | | | | | 20,500 | 20,500 | 35,948 |
| Hotel/Motel Taxes | 11 | 440,000 | | | | | | | 440,000 | 480,000 | 441,079 |
| Other ***Local Option Taxes*** | 12 | | 2,764,800 | | | | | | 2,764,800 | 2,904,200 | 2,933,949 |
| Subtotal - Other City Taxes *(lines 6 thru 12)* | 13 | 1,068,901 | 2,778,913 | | 7,614 | 0 | | | 3,855,428 | 3,710,215 | 3,715,827 |
| Licenses & Permits | 14 | 446,800 | | | | | | 19,400 | 466,200 | 537,700 | 447,081 |
| Use of Money & Property | 15 | 186,700 | 4,700 | 3,200 | 1,000 | 50,000 | 16,200 | 943,510 | 1,205,310 | 1,211,510 | 1,164,049 |
| Intergovernmental: | | | | | | | | | | | |
| Federal Grants & Reimbursements | 16 | 124,400 | 1,951,380 | | | 420,200 | | 952,250 | 3,448,230 | 3,586,610 | 5,478,234 |
| Road Use Taxes | 17 | | 2,882,100 | | | | | | 2,882,100 | 2,858,300 | 3,035,941 |
| Other State Grants & Reimbursements | 18 | 353,486 | 577,525 | 0 | 102,741 | 525,000 | | 567,300 | 2,126,052 | 1,922,382 | 1,172,297 |
| Local Grants & Reimbursements | 19 | 349,700 | 47,500 | | | | | 148,600 | 545,800 | 566,450 | 575,323 |
| Subtotal - Intergovernmental *(lines 16 thru 19)* | 20 | 827,586 | 5,458,505 | 0 | 102,741 | 945,200 | | 1,668,150 | 9,002,182 | 8,933,742 | 10,261,795 |
| Charges for Fees & Service: | | | | | | | | | | | |
| Water Utility | 21 | | | | | | | | 0 | 0 | 0 |
| Sewer Utility | 22 | | | | | | | 6,450,000 | 6,450,000 | 6,004,700 | 5,833,298 |
| Electric Utility | 23 | | | | | | | | 0 | 0 | 0 |
| Gas Utility | 24 | | | | | | | | 0 | 0 | 0 |
| Parking | 25 | | | | | | | | 0 | 0 | 0 |
| Airport | 26 | | | | | | | | 0 | 0 | 0 |
| Landfill/Garbage | 27 | | | | | | | 5,714,900 | 5,714,900 | 6,121,900 | 5,656,194 |
| Hospital | 28 | | | | | | | | 0 | 0 | 0 |
| Transit | 29 | | | | | | | 163,000 | 163,000 | 255,000 | 373,600 |
| Cable TV, Internet & Telephone | 30 | | | | | | | | 0 | 0 | 0 |
| Housing Authority | 31 | | | | | | | | 0 | 0 | 0 |
| Storm Water Utility | 32 | | | | | | | | 0 | 0 | 0 |
| Other Fees & Charges for Service | 33 | 777,700 | | | | | | 1,962,500 | 2,740,200 | 2,669,100 | 2,597,429 |
| Subtotal - Charges for Service *(lines 21 thru 33)* | 34 | 777,700 | 0 | | 0 | 0 | 0 | 14,290,400 | 15,068,100 | 15,050,700 | 14,460,521 |
| Special Assessments | 35 | | | | | | | | 0 | 0 | 0 |
| Miscellaneous | 36 | 1,246,700 | 32,200 | | | 1,533,600 | 5,000 | 4,422,050 | 7,239,550 | 8,235,900 | 9,590,395 |
| Other Financing Sources: | | | | | | | | | | | |
| Regular Operating Transfers In | 37 | 8,137,750 | 846,000 | | 97,800 | 1,201,800 | | 7,640,996 | 17,924,346 | 16,615,247 | 12,549,242 |
| Internal TIF Loan Transfers In | 38 | 199,600 | 100,000 | | 207,100 | 19,200 | | | 525,900 | 546,550 | 530,317 |
| **Subtotal ALL Operating Transfers In** | 39 | 8,337,350 | 946,000 | 0 | 304,900 | 1,221,000 | 0 | 7,640,996 | 18,450,246 | 17,161,797 | 13,079,559 |
| Proceeds of Debt *(Excluding TIF Internal Borrowing)* | 40 | | | | | | | | 0 | 4,090,000 | 0 |
| Proceeds of Capital Asset Sales | 41 | | | | | | | | 0 | 0 | 2,518 |
| **Subtotal-Other Financing Sources** *(lines 38 thru 40)* | 42 | 8,337,350 | 946,000 | 0 | 304,900 | 1,221,000 | 0 | 7,640,996 | 18,450,246 | 21,251,797 | 13,082,077 |
| **Total Revenues except for beginning fund balance *(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)*** | 43 | 20,252,302 | 13,325,016 | 2,094,200 | 2,788,949 | 3,749,800 | 21,200 | 28,984,506 | 71,215,973 | 74,464,771 | 67,683,702 |
| Beginning Fund Balance July 1 | 44 | 4,212,888 | 1,878,488 | 1,058,775 | 215,964 | 9,036,097 | 1,032,297 | 13,599,053 | 31,033,562 | 36,438,541 | 34,423,712 |
| **TOTAL REVENUES & BEGIN BALANCE** *(lines 42+43)* | 45 | 24,465,190 | 15,203,504 | 3,152,975 | 3,004,913 | 12,785,897 | 1,053,497 | 42,583,559 | 102,249,535 | 110,903,312 | 102,107,414 |

Form 703

Department of Management

**LONG TERM DEBT SCHEDULE**

**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

**City Name:** Muscatine

Fiscal Year 2019

| | Debt Name (A) | Amount of Issue (B) | Type of Debt Obligation (C) | Date Certified to County Auditor (D) | Debt Resolution Number (E) | Principal Due FY 2019 (F) | Interest Due FY 2019 +(G) | Bond Reg./ Paying Agent Fees Due FY 2019 +(H) | Total Obligation Due FY 2019 =(I) | Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J) | Amount Paid Current Year Debt Service Levy =(K) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) | Corporate Purpose 6-1-10 (Partially Funded from TIF) | 7,425,000 | GO | 5-14-10 | 91230-0510 | 1,295,000 | 79,163 | 500 | 1,374,663 | 207,100 | 1,167,563 |
| (2) | Corporate Purpose 6-1-12 | 4,715,000 | GO | 3-2-12 | 92037-0512 | 550,000 | 36,460 | 500 | 586,960 | 0 | 586,960 |
| (3) | Corporate Purpose 6-2-14 | 2,575,000 | GO | 5-16-14 | 92756-0514 | 360,000 | 46,305 | 500 | 406,805 | 0 | 406,805 |
| (4) | Corporate Purpose 5-26-16 | 4,550,000 | GO | 5-18-16 | 93461-0516 | 200,000 | 76,138 | 500 | 276,638 | 0 | 276,638 |
| (5) | Corporate Purpose May 2018 | 4,090,000 | GO | Before 3-31-18 | To be determined | 75,000 | 116,452 | 500 | 191,952 | 97,800 | 94,152 |
| (6) | | | NO SELECTION | | | | | | 0 | | 0 |
| (7) | Tax Increment 6-24-04 (Southend TIF) | 1,885,000 | NON - GO | 6-18-04 | n/a | 140,000 | 24,805 | 0 | 164,805 | 164,805 | 0 |
| (8) | State Revolving Fund Loan | 16,500,000 | NON - GO | n/a | n/a | 678,000 | 383,143 | 0 | 1,061,143 | 1,061,143 | 0 |
| (9) | | | NO SELECTION | | | | | | 0 | | 0 |
| (10) | Est'd Commercial and Industrial State Reimbursement | | NO SELECTION | | | | | | 0 | 102,741 | -102,741 |
| (11) | Estimated Interest | | NO SELECTION | | | | | | 0 | 1,000 | -1,000 |
| (12) | | | NO SELECTION | | | | | | 0 | | 0 |
| (13) | Use of Debt Service Fund Balance | | NO SELECTION | | | | | | 0 | 48,069 | -48,069 |
| (14) | | | NO SELECTION | | | | | | 0 | | 0 |
| (15) | | | NO SELECTION | | | | | | 0 | | 0 |
| (16) | | | NO SELECTION | | | | | | 0 | | 0 |
| (17) | | | NO SELECTION | | | | | | 0 | | 0 |
| (18) | | | NO SELECTION | | | | | | 0 | | 0 |
| (19) | | | NO SELECTION | | | | | | 0 | | 0 |
| (20) | | | NO SELECTION | | | | | | 0 | | 0 |
| (21) | | | NO SELECTION | | | | | | 0 | | 0 |
| (22) | | | NO SELECTION | | | | | | 0 | | 0 |
| (23) | | | NO SELECTION | | | | | | 0 | | 0 |
| (24) | | | NO SELECTION | | | | | | 0 | | 0 |
| (25) | | | NO SELECTION | | | | | | 0 | | 0 |
| (26) | | | NO SELECTION | | | | | | 0 | | 0 |
| (27) | | | NO SELECTION | | | | | | 0 | | 0 |
| (28) | | | NO SELECTION | | | | | | 0 | | 0 |
| (29) | | | NO SELECTION | | | | | | 0 | | 0 |
| (30) | | | NO SELECTION | | | | | | 0 | | 0 |
| | | | | TOTALS | | 3,298,000 | 762,466 | 2,500 | 4,062,966 | 1,682,658 | 2,380,308 |

Form 631.1 Department of Management

# NOTICE OF PUBLIC HEARING
# BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2018 - ENDING JUNE 30, 2019

City of **Muscatine**, Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall Council Chambers

on 3/1/2018 at 7:00 PM
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per $1000 valuation on regular property .......... $ 15.67209

The estimated tax levy rate per $1000 valuation on Agricultural land is .......... $ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

563-264-1550
phone number

Gregg Mandsager
City Clerk/Finance Officer's NAME

| | | Budget FY 2019 | Re-estimated FY 2018 | Actual FY 2017 |
|---|---|---|---|---|
| | | (a) | (b) | (c) |
| **Revenues & Other Financing Sources** | | | | |
| Taxes Levied on Property | 1 | 13,837,957 | 13,459,207 | 13,063,348 |
| Less: Uncollected Property Taxes-Levy Year | 2 | 0 | 0 | -21,285 |
| **Net Current Property Taxes** | 3 | 13,837,957 | 13,459,207 | 13,084,633 |
| Delinquent Property Taxes | 4 | 0 | 0 | 1,724 |
| TIF Revenues | 5 | 2,091,000 | 2,074,000 | 1,875,600 |
| Other City Taxes | 6 | 3,855,428 | 3,710,215 | 3,715,827 |
| Licenses & Permits | 7 | 466,200 | 537,700 | 447,081 |
| Use of Money and Property | 8 | 1,205,310 | 1,211,510 | 1,164,049 |
| Intergovernmental | 9 | 9,002,182 | 8,933,742 | 10,261,795 |
| Charges for Fees & Service | 10 | 15,068,100 | 15,050,700 | 14,460,521 |
| Special Assessments | 11 | 0 | 0 | 0 |
| Miscellaneous | 12 | 7,239,550 | 8,235,900 | 9,590,395 |
| Other Financing Sources | 13 | 0 | 4,090,000 | 2,518 |
| Transfers In | 14 | 18,450,246 | 17,161,797 | 13,079,559 |
| **Total Revenues and Other Sources** | 15 | 71,215,973 | 74,464,771 | 67,683,702 |
| **Expenditures & Other Financing Uses** | | | | |
| Public Safety | 16 | 9,972,700 | 9,444,200 | 9,215,450 |
| Public Works | 17 | 2,829,300 | 2,536,600 | 2,751,312 |
| Health and Social Services | 18 | 50,000 | 55,000 | 45,000 |
| Culture and Recreation | 19 | 3,500,700 | 3,507,600 | 3,456,490 |
| Community and Economic Development | 20 | 4,823,900 | 4,546,430 | 3,924,561 |
| General Government | 21 | 2,893,600 | 2,901,105 | 2,658,719 |
| Debt Service | 22 | 3,001,823 | 2,972,161 | 2,815,755 |
| Capital Projects | 23 | 9,764,500 | 13,788,000 | 7,956,627 |
| **Total Government Activities Expenditures** | 24 | 36,836,523 | 39,751,096 | 32,823,914 |
| Business Type / Enterprises | 25 | 24,641,113 | 22,956,857 | 19,765,400 |
| **Total ALL Expenditures** | 26 | 61,477,636 | 62,707,953 | 52,589,314 |
| Transfers Out | 27 | 18,450,246 | 17,161,797 | 13,079,559 |
| **Total ALL Expenditures/Transfers Out** | 28 | 79,927,882 | 79,869,750 | 65,668,873 |
| **Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out** | 29 | -8,711,909 | -5,404,979 | 2,014,829 |
| Beginning Fund Balance July 1 | 30 | 31,033,562 | 36,438,541 | 34,423,712 |
| **Ending Fund Balance June 30** | 31 | 22,321,653 | 31,033,562 | 36,438,541 |