

TABLE OF CONTENTS

	Page
Muscatine History	i
Introductory Section	1
Budget Message	2
Financial Management Policies.....	22
Fund Structure Overview and Basis of Accounting and Budgeting.....	27
Budget Calendar.....	30
Budget Preparation and Amendment Process	32
City Organizational Chart.....	35
Entity-Wide Budget Overview	36
Budget Summary Schedules – Individual Major Funds and Non-Major Funds Combined	41
Budget Summary Schedules for City Operating Funds	47
Budget Summary	48
Fund Statement	49
Revenue and Expenditure Summaries	50
Revenue and Expenditure Comparisons.....	52
Employee Authorization History	57
Property Tax Schedules	64
Property Tax Levy Comparison	65
Schedules of Taxable Valuation.....	67
Tax Levies By Entity - Historical Comparison.....	56
Major Revenue Sources Schedules.....	70
Department Organizational Charts.....	90
General Fund.....	102
Fund Statement.....	103
Revenue and Expenditure Comparisons	109
Summary of Revenues By Type.....	113
Revenue Detail.....	114
Summary of Expenditures By Type	120
Expenditure Detail.....	121

General Government Function

Mayor and Council..... 123
 Legal Services 127
 City Administrator 130
 Human Resources 134
 Wellness Program 138
 Finance and Records 142
 Information Technology..... 147
 Risk Management 150
 Buildings and Grounds 154

Public Safety Function

Police Operations 159
 Animal Control 165
 Fire Operations 168
 Emergency Management..... 174

Culture and Recreation Function

Library..... 176
 Cable Television Operations 181
 Art Center..... 184
 Parks and Recreation
 Administration..... 188
 Park Maintenance..... 193
 Cemetery..... 199
 Kent Stein Park Operations..... 203
 Soccer Complex Operations..... 208
 Swimming Pools..... 212
 Recreation..... 216

Health and Social Services Function

Economic Well-Being..... 220

Community and Economic Development Function

Planning, Zoning and Building Safety..... 222
 Economic Development 228

Public Works Function

Public Works Administration 231
 Roadway Maintenance..... 235
 Traffic Control Operations 240
 Snow and Ice Control..... 244

	Page
Street Cleaning.....	247
Engineering Operations	250
Transfers and Assigned Funding	
Equipment Replacement Subsidy.....	255
Transit Subsidy.....	257
Airport Subsidy.....	259
Levee Project Subsidy.....	261
Assigned Funding Allocations.....	263
Business-Type/Enterprise Funds	264
Airport Operations	265
Transit Operations.....	271
Parking System.....	279
Golf Course	285
Boat Harbor Operations	296
Marina Operations.....	300
Ambulance Operations.....	304
Solid Waste Management	
Refuse Collection.....	312
Landfill Operations.....	319
Transfer Station Operations	332
Water Pollution Control	340
Reserve Funds.....	348
Operations	
Fund Statement.....	350
Revenue and Expenditure Summaries.....	352
Administration.....	354
Plant Operations	355
Pumping Stations	356
Laboratory Operations	357
Biosolids Operations	358
Collection and Drainage	359
Storm Water Operations.....	365

	Page
Special Revenue Funds	368
Employee Benefits.....	369
Emergency Tax Levy.....	373
Road Use Tax.....	375
Equipment Replacement.....	379
Computer Replacement	383
Tax Increment Fund - Downtown	386
Tax Increment Fund - South End	391
Tax Increment Fund – Cedar Development	395
Tax Increment Fund – Muscatine Mall.....	397
Tax Increment Fund – Industrial (Heinz).....	399
Local Option Sales Tax.....	401
Police Forfeiture Fund.....	406
Police Grant Future Funding Commitment Reserve.....	408
Municipal Housing Programs.....	410
Debt Service Funds	
Debt Service Fund.....	438
Capital Improvement Program	449
Capital Improvements Program.....	450
Project Information 2011/2012	452
Project Information 2012/2013	466
Project Budget Summary 2011/2012	471
Project Budget Summary 2012/2013	472
Five Year Capital Improvement Program Summary.....	473

	Page
Other Funds	478
Trust Funds	
Insurance Trust	479
Perpetual Care Trust	481
Perpetual Care Interest Trust	483
Special Cemetery Trusts	485
Library Trust Funds	487
Art Center Trust Funds	490
Parks and Recreation Trust.....	495
Internal Service Funds	
Equipment Services	497
Health Insurance	501
Dental Insurance	505
Supplemental Information	507
Community Background	A-1
Community Profile.....	B-1
Glossary	C-1
Acronyms and Abbreviations	D-1