



## City Administrator Report to Mayor & City Council

2019.02.22, Edition No. 338

### WEEKLY UPDATE:

- Budget: Attached is a copy of the FY 2019/2020 Budget presentation from last night.
- Hotel/Motel: The attached spreadsheet has been updated for the hotel/motel tax just received from the State for the quarter ended 12-31-18 (\$99,203.37).
- ATEs: Attached are two articles on recent ATE legislation. This version appears to be competing with the ATE ban to see which may come forth for action: [https://siouxcityjournal.com/news/local/govt-and-politics/iowa-house-panel-votes-to-scoop-of-revenue-from-local/article\\_58a0b885-c11f-5304-968b-2bf6bef2ea16.html](https://siouxcityjournal.com/news/local/govt-and-politics/iowa-house-panel-votes-to-scoop-of-revenue-from-local/article_58a0b885-c11f-5304-968b-2bf6bef2ea16.html) and <https://www.press-citizen.com/story/news/2019/02/21/cedar-rapids-start-using-traffic-cameras-again/2939302002/>.
- CSO: The tentative start date for the West Hill project is March 18th. Door knockers will be put out in advance of the project.
- Art Center: The attached is an initial draft of the Public Art Commission ordinance.
- Commercial Projects: The attached is a draft of something the Community Development Department is looking to put together on a monthly or quarterly basis.
- CSO: Please find the February 2019 West Hill program progress report attached. Karmen K. Heim, P.E.Senior, Environmental Engineer, Stanley Consultants

### ADDITIONAL INFORMATION

The following are the notes from the Project Management Meeting held on Wednesday, March 6th:

1. Phase IVB - West Hill Sewer Separation:
  - a. March 15th - PMT Meeting
  - b. March 18th - Mobilize, Traffic Control
  - c. March 19th - Begin Milling
  - d. Carryover punch list from 4A to 4B
2. Mississippi Drive Corridor Project:
  - a. Revised punch list items need to be completed
  - b. Final walk through on 2nd Street needed
  - c. March 11th: Street lights arrive
  - d. Mad Creek Channel Armoring:
    - 1) Rip rap in place but not scattered properly
  - e. Work with Bolton-Menk for Award recognition (Pat)
  - f. March 21st: next PMT meeting

3. Riverside Park Master Plan:
  - a. 2019 - Facilitate Master Plan Development
    - 1) Beer Garden
    - 2) Truck Vendors
    - 3) Entertainment Area
    - 4) Riverview Center/Papoose Pump Station
    - 5) Tiered Amphitheater
    - 6) Other
4. Grandview Ave. Reconstruction Project
  - a. Plans Completed
  - b. 81% of property acquired
  - c. Bid Letting: July/August
  - d. Allow for late start date (March 2020)
  - e. No disruption of Grandview Ave. traffic in 2019
  - f. March 25th: next PMT Meeting
5. 2nd/Mulberry Roundabout Project
  - a. Plans completed
  - b. 2019 Project
    - 1) Impacts 2nd Street Streetscape Project schedule
  - c. Property still not acquired
6. Westside Trail
  - a. Cleared from SHIPO
  - b. Waiting for final Categorical Exclusion Clearance from DOT
  - c. Plans submitted to DOT
  - d. 8' sidewalk width approved from Houser north of Lucas
  - e. Tentative Schedule:
    - 1) June 6th: Set Public Hearing
    - 2) June 20th: Public Hearing
    - 3) June 20th: Approve Plans, Specifications etc.
    - 4) July 16th: Bid Opening (DOT TPMS report)
    - 5) August 1st: Award Contract
    6. August 15th: Approve Contract and Bond
    7. Late August: Construction Start
7. 2nd Street Streetscape Project
  - a. March 25th: next PMT meeting
  - b. Focus on sidewalk design
  - c. Reconstruct Iowa/Sycamore/Cedar intersections
  - d. Keep street repairs to a minimum
8. Kent Stein to Deep Lakes Trail
  - a. Closeout this project March 7, 2019
9. DOT Lake Park Blvd Site
  - a. Provide final site analysis report to City Administrator
  - b. Set Council Tour

- c. 2019 Design
  - d. 2020 Construction
10. Carver Corner Development
    - a. Initial Goals
      - 1) Highest and Best Use Development
      - 2) Attract more people to live in Muscatine
      - 3) Make it unique from CBD
    - b. Process
      - 1) Met with several developers and stakeholders (Hill/Boka)
      - 2) Determine next direction
        - i. Need for a Financial consultant
        - ii. Finalize a best use list
        - iii. Discuss with Council
        - iv. Develop RFP
  11. Old Library Site:
    - a. City to consider development options
    - b. Will follow same process as Carver Corner
  12. 2018 Full Depth Program
    - a. Houser, Logan, park Ave. West, 2nd Ave. under construction
  13. 2019 Full Depth Program
    - a. Fulliam, Houser, Lark Park, University Dr.
  14. City Hall Security
    - a. Oak doors in budget
    - b. Review samples
    - c. Review of Council Chambers panel material with PD
  15. Phase V - West Hill Sewer Separation Design
    - a. March 2019: Continue meetings with Stanley
    - b. Collection & Drainage reviewed manhole status
  16. Park Ave. Three Lane Configuration Project
    - a. Costs to be divided between City/DOT/MPW
    - b. Tentative schedule:
      - 1) Winter ('19/'20) Bid Letting
      - 2) 2020 Construction
  17. Fulliam/Houser Roundabout
    - a. Shive-Hattery design
    - b. City/State funded
    - c. Tentative Schedule
      - 1) March 7th: Public Hearing
      - 2) March 7th: Approve Plans, Specs
      - 3) April 23rd: Bid Opening
      - 4) May 2nd: Award Contract

- 5) May 16th: Approve Contract & Bond
- 6) June - construction

2019 Projects:

- a. Mad Creek Channel Armoring and Floodgate Paving
- b. Transfer Station site Paving Improvements
- c. Riverside Park Development and Mast Plan implementation
- d. Grandview Ave. Reconstruction Project
- e. Westside Trail
- f. West Hill Sewer Separation Phase IVB
- g. Mini roundabout at Fulliam/Houser
- h. Roundabout at 2nd/Mulberry
- i. 2018/2019 Full Depth Patch Program and Asphalt Overlay (alleys)
- j. 2nd Street Streetscape Project design
- k. DOT Lake Park Facility Needs Assessment and Design
- l. West Hill Sewer Separation Phase V Design coordination
- m. Study of Briar's Ditch design for future improvements
- n. Carver Corner Development
- o. Old Library site development
- p. City Hall Security
- q. DOT's Doc Express Implementation

**CITY OF MUSCATINE  
ADOPTED BUDGET SUMMARY**

**FISCAL YEAR 2019/2020**

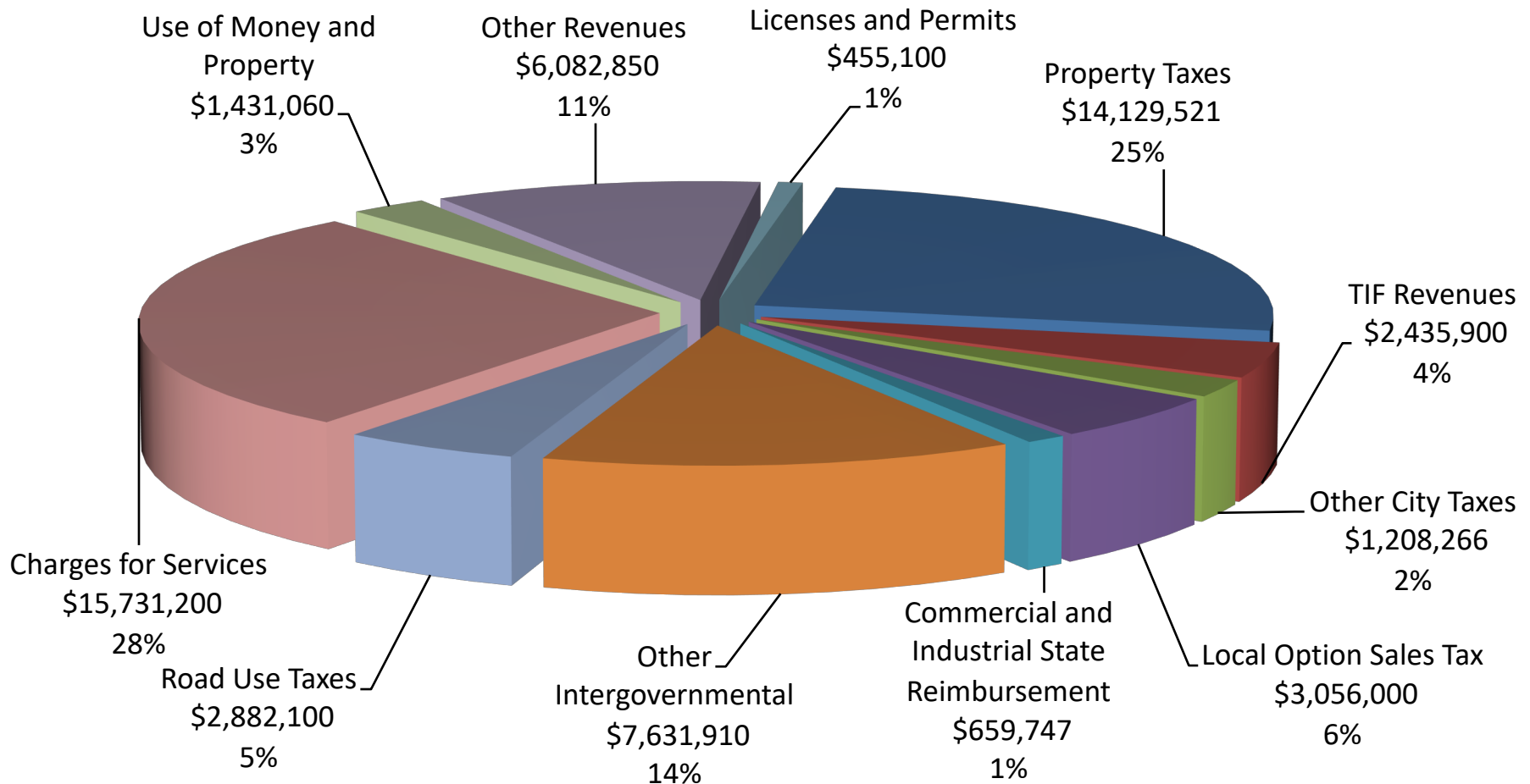
# **Adopted 2019/2020 Budget Summary**

- **The 2019/2020 budget includes:**
  - \$62,728,496 Operating and Capital Project Expenditures**
  - \$55,703,654 Revenues (excluding bond proceeds)**
  - \$6,150,000 In new general obligation debt is budgeted in 2019/2020**
  - \$14,129,521 General Property Taxes (excluding TIF taxes)**
  - \$15.67209 City Tax Rate per \$1,000 valuation**
- **The budget includes an increase in the Utility Franchise Fee rate from 2% to 5% as further discussed in a later slide.**

# Where Does the Money Come From?

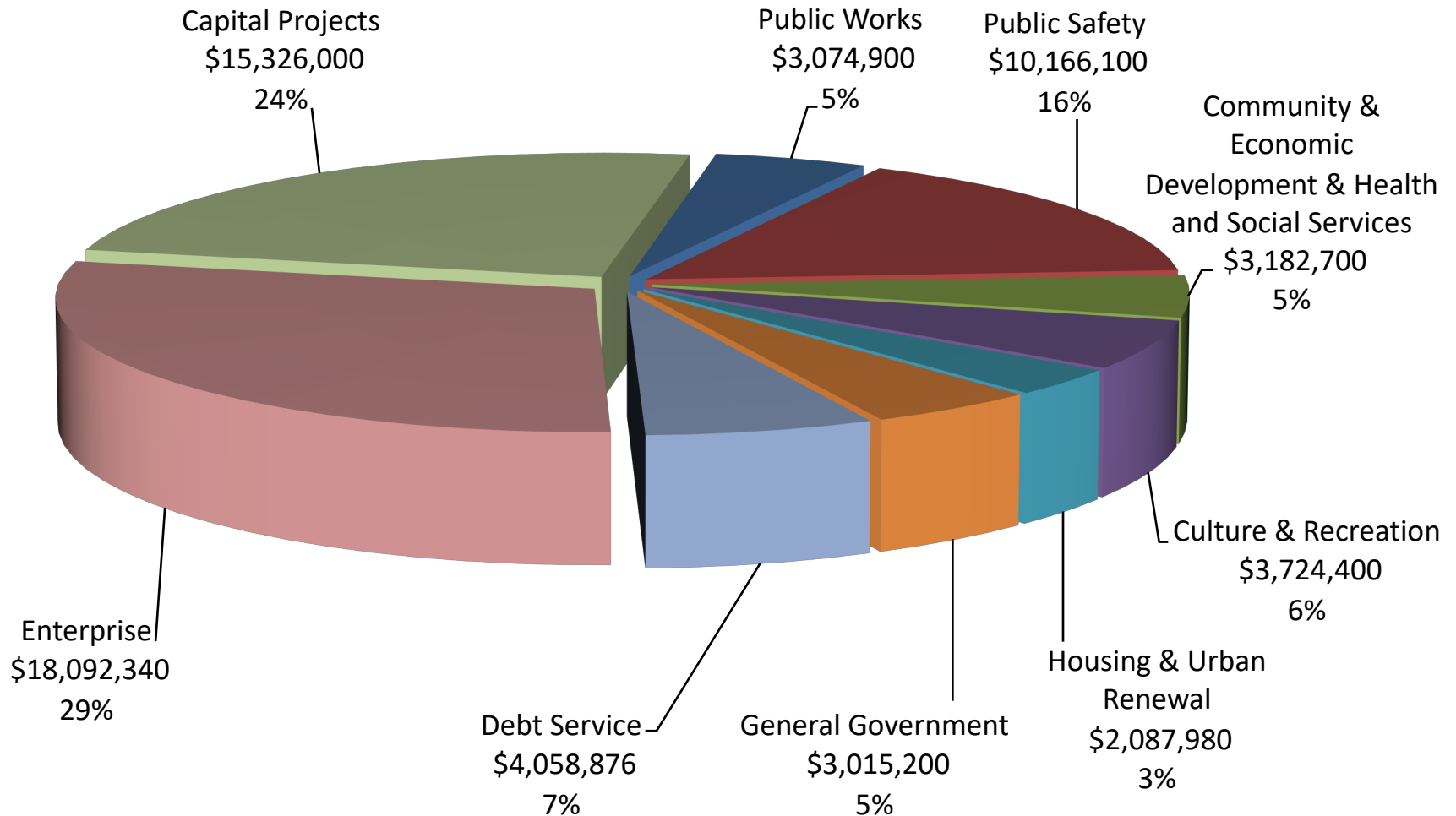
(See definitions at end of presentation)

## All City Funds Revenue Sources (Including Capital Projects) Budget 2019/2020 - \$55,703,654



# How are the Funds Used?

**All City Expenditures by Function (Including Capital Projects)**  
**Budget 2019/2020 - \$62,728,496**

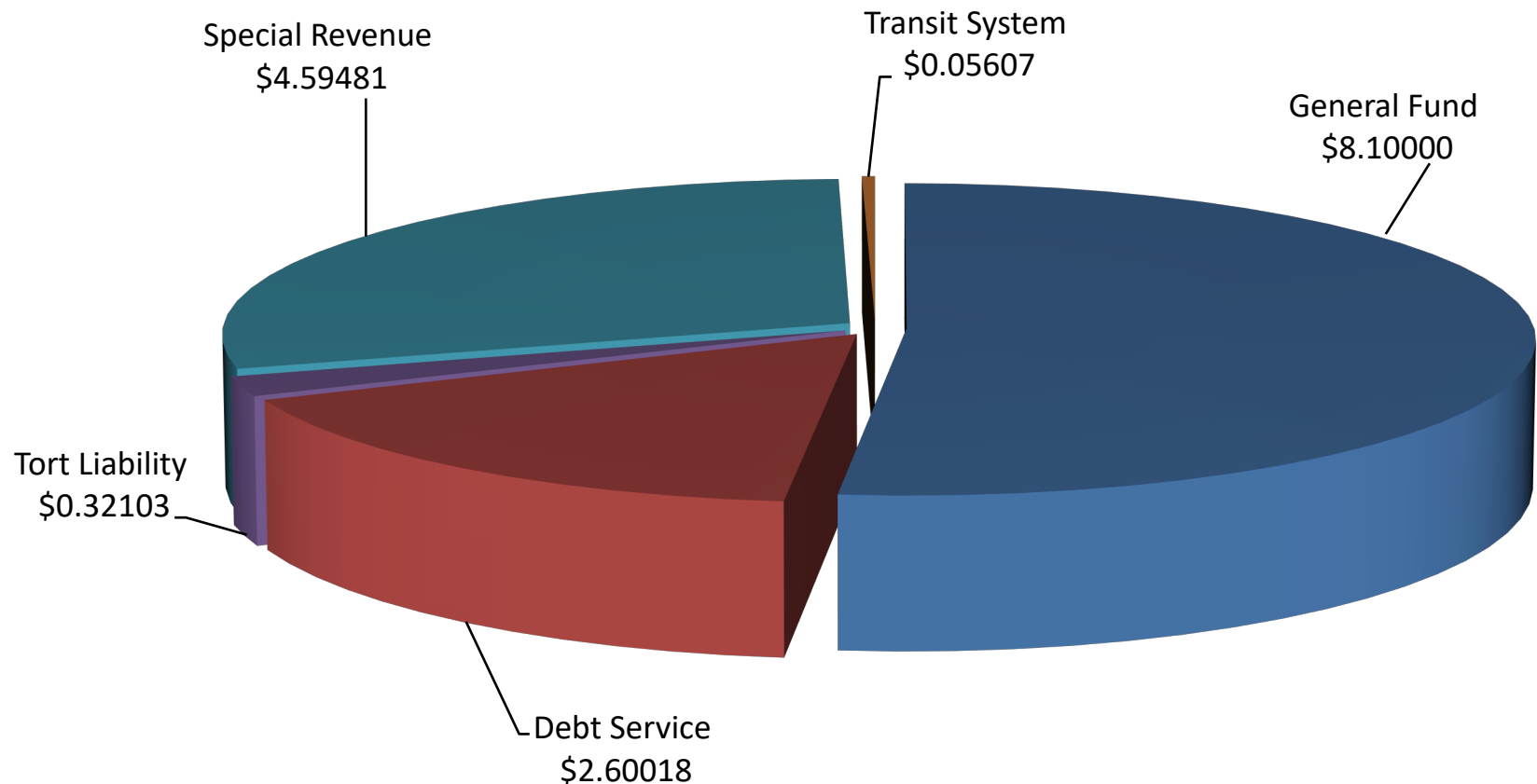




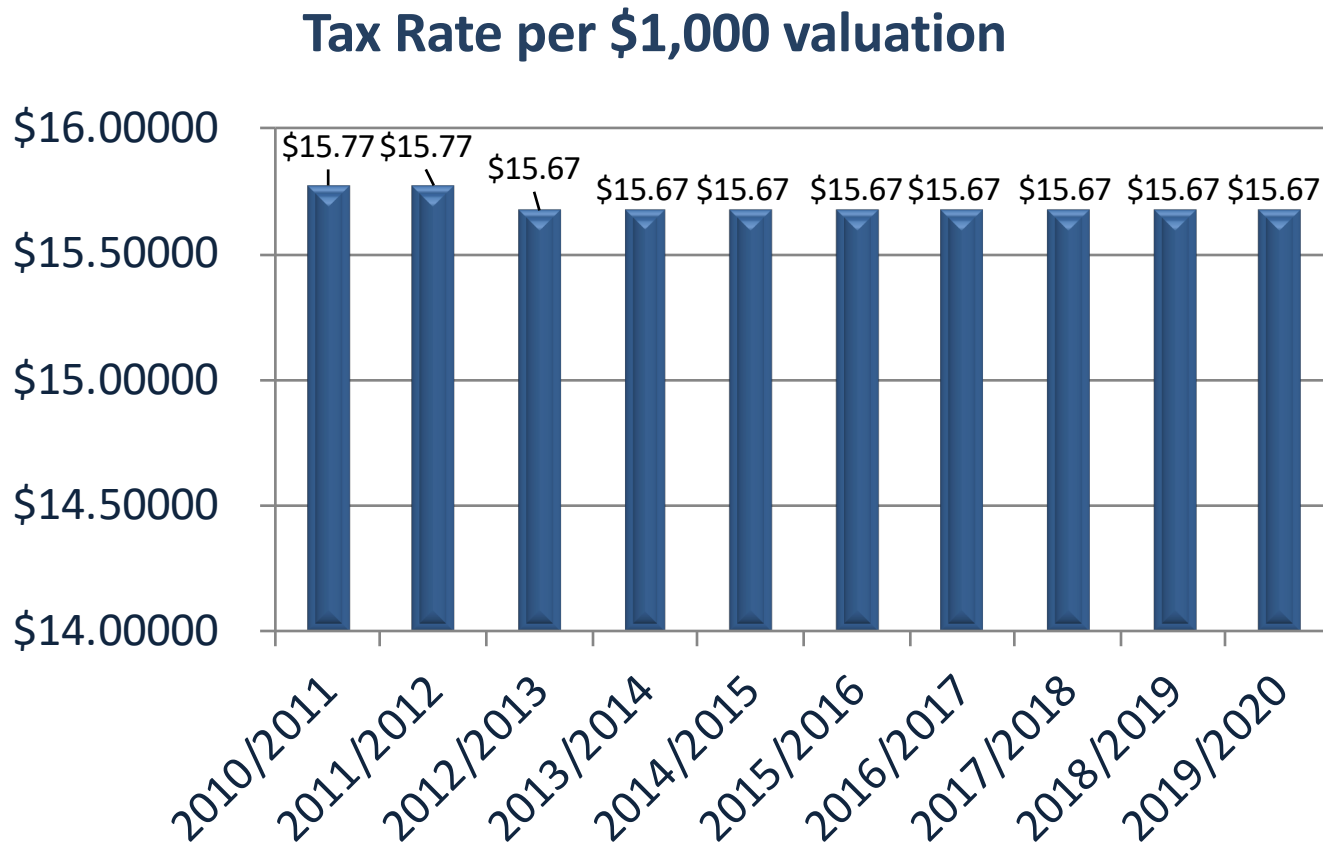
# City Tax Levy Rates by Type

FY 2019/2020

Total \$15.67209/\$1,000 Valuation



# City 10 Year Tax Rate History



Note – No increase in the city tax rate since 2010/2011

# The City Property Tax Rate

- **Good news! The City tax rate is budgeted to remain the same as the current year at \$15.67209 per \$1,000 of taxable valuation.**
- **The City has now maintained approximately the same rate for the last 10 years.**
- **The City was able to maintain the tax rate at this level even with increases in personnel costs, employee benefits costs, and other operating costs.**
- **Maintaining the same tax rate for 2019/2020 was due to offsetting the increases in the Debt Service and Tort Liability levies with decreases in the Transit and Employee Benefits levies.**
- **The 2019/2020 property tax levy again reflects not funding 100% of General Fund employee benefits from the Employee Benefits levy. For 2019/2020, \$54,215 of General Fund employee benefits will be funded from the General Fund instead of this levy. If this amount was funded from the Employee Benefits levy, it would be equivalent to a \$.061/\$1,000 increase in the overall City tax rate.**

# The City Property Tax Rate (Cont.)

- The proposed tax rate reflects increases and decreases in the individual levies that make up the total levy. These include:

General Fund	\$8.10000 (no change)
Transit	.05607 (dec. 1.8%)
Tort Liability	.32103 (inc. 17.1%)
Employee Benefits	4.59481 (dec. 2.3%)
Debt Service	2.60018 (inc. 2.5%)
Levee	<u>.00000 (not levied)</u>
	<u>\$15.67209</u>

# The City Property Tax Rate (Cont.)

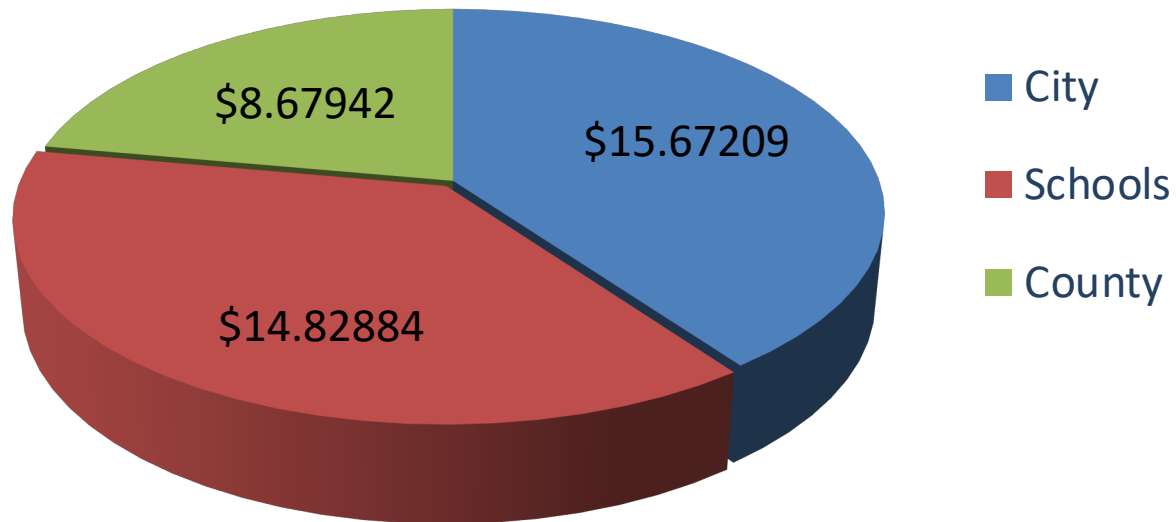
- The Emergency Levy was eliminated in the 2011/2012 budget and the 2012/2013 through 2019/2020 budgets also did not include emergency levies. If this tax would have been levied at the maximum rate of \$.27/\$1,000 of valuation for 2019/2020, this tax would have generated \$239,929.
- With the City's proposed tax rate of \$15.67209, the owner of home valued at \$100,000 (with rollback, a taxable value of \$56,918), will pay \$892 in City property taxes. This is \$20 more than the current year due to the change in the residential rollback factor.
- There was no change in the State rollback on commercial and industrial property in 2016/2017, 2017/2018, 2018/2019, or 2019/2020. These valuations were rolled back from 100% to 95% in 2014/2015 and further rolled back to 90% in 2015/2016.
- Beginning in 2016/2017 multi-residential properties are in a separate property class from commercial properties. For 2016/2017 multi-residential properties were rolled back from 90% to 86.25% they were rolled back to 82.50% for 2017/2018, to 78.75% for 2018/2019, and will roll back to 75.00% for 2019/2020. The owner of multi-residential property valued at \$100,000 (with rollback, a taxable value of \$75,000), will pay \$1,175 in City property taxes. This is \$59 less than the current year due to the change in the multi-residential rollback factor. Multi-residential property valuations will continue to be rolled back over the next 4 years until their rollback is the same as the residential rollback.
- These changes reflects only the *City* portion of property owners' property tax bills. Property tax bills also include County and School district levies. Tax rates for these other entities are not yet available.

# Tax Levy Rates by Entity Fiscal Year 2018/2019

(2019/2020 Tax Rates for School and County not yet available)

Total Tax Rate \$39.18035/\$1,000 valuation

## Levies per \$1,000 valuation



# Where Do Each of Your Property Tax Dollars Go?



Above tax levy allocation reflects fiscal year 2018/2019 rates which total \$39.18035 per \$1,000 valuation. Tax levy rates for fiscal year 2019/2020 for the School and County are not yet available



# General Fund Highlights

- The budget projects a General Fund ending balance on June 30, 2020 of \$4,680,492 which is 22.2% of General Fund expenditures. This more than meets the minimum of 16.7% required by the City's General Fund balance policy.
- This compares favorable with the ending balances for the last nine years
  - 13.6% of expenditures at the end of 2010/2011
  - 20.4% for 2011/2012
  - 17.9% for 2012/2013 (decrease from prior year was budgeted and used for the purchase of a new fire engine and financial software)
  - 19.2% for 2013/2014
  - 22.6% for 2014/2015
  - 23.1% for 2015/2016
  - 22.8% for 2016/2017
  - 25.00% for 2017/2018
  - 23.0% for the 2018/2019 Revised Estimate (original target for 2018/2019 was 21.3%)
  - 22.2% for the 2019/2020 budget



# General Fund Highlights (Cont.)

The General Fund budget continues the current service levels provided to residents of the community. Significant budget items and assumptions include the following:

1. The budget includes funding for Police and Fire pension contribution of \$1,382,170. This is a \$20,398 (1.5%) decrease from 2018/2019. The decrease is primarily due to the contribution rate decreasing from 26.02% to 24.41%. This continues to be a significant cost to the City.
2. The City's contribution to IPERS for other City employees will remain at 9.44%. It should be noted that the employee share of IPERS contributions increase when the City's share increases since IPERS contribution rate increases are funded 60% by the local government and 40% by the employee.
3. The budget includes a 2.25% cost of living increase for both union and non-union employees.
4. In the 2018/2019 revised estimate General Fund FTE staff was reduced by 1.15, primarily for changes at the Library. Library staffing has been reduced by 1.28 in FTE positions compared to the original 2018/2019 budget. Once the Library relocated to their new facility it was found that some of the positions anticipated to be needed were not needed due to the increased technology available in the new facility.
5. For the 2019/2020 budget, fulltime equivalent (FTE) staffing in the General Fund is budgeted to increase by 2.10 FTE positions compared to the 2018/2019 revised estimate. The 2019/2020 budget includes the addition of three firefighter positions budgeted to begin midway through the 2019/2020 year. This accounts for 1.50 FTE positions added. The additional staffing is requested due to the continued high call volume for Ambulance services especially requests for inter-facility transfers. This staffing increase is proposed to be funded from ambulance services fees from "Ground Emergency Medical Transport" (GEMT) funds which are expected to increase reimbursements for Medicaid patients beginning in calendar year 2020.

# General Fund Highlights (Cont.)

6. There is also a part-time Right-of-Way Inspector budgeted to be added in the spring of 2019. This accounts for an increase of .54 FTE from the original budget and a .41 FTE increase from the 2018/2019 revised estimate. There was a .27 FTE increase from changing the Art Center Education Coordinator from 29 hours per week to fulltime. There was also a .08 FTE reduction in the Library which represents a full fiscal year with the Library staffing changes.
7. For 2019/2020 TIF funds will continue to be used to fund City economic development administrative and marketing costs (\$164,200) as well as economic development efforts of the Chamber (GMCCI) (\$43,000).
8. The budget continues subsidies to outside agencies. Subsidies to GMCCI and the Humane Society were each increased by \$5,000, to \$43,000 and \$75,000, respectively. Senior Resources requested to continue their subsidy at \$25,000 and this has been included in the budget. In 2015/2016 the City first approved a subsidy of \$25,000 to MCSA for their Homeless Prevention Program. This has since been changed to a contract for services. The \$25,000 funding level was continued in 2016/2017, 2017/2018, and 2018/2019 and will continue in 2019/2020.
9. The budget reflects continuing the CVB's funding allocation at 25% of actual prior year hotel/motel tax revenue. This amount is estimated at \$115,000 for 2019/2020. The actual subsidy will be 25% of actual 2018/2019 hotel/motel tax receipts. The CVB is now an enterprise fund of the City.
10. The budget continues funding contributions to the Equipment Replacement Fund and Computer Replacement Fund equivalent to the needs for 2019/2020 and future years.

# General Fund Highlights (Cont.)

11. The 2019/2020 budget includes a \$122,700 increase in the Information Technology (IT) budget. This increase is directly related to enhancing the security and improving the City's computer systems in an effort to reduce the risks for future ransomware or related attacks.
12. The Police department budget includes a \$148,000 capital outlay allocation to replace the current Squad Car Video system. The new system will also include body-worn cameras for police officers.
13. The budget is based on positioning the City to address economic challenges, maintain existing levels of the services to the community, and positioning the City to meet new challenges. Future challenges could involve potential shortfalls in revenues from limited growth in taxable valuations resulting from the 2013 property tax legislation and possible additional loss of revenue from the automated traffic enforcement cameras.
14. The Utility Franchise Fee is budgeted to be increased from the current 2% to 5%. This tax can be changed by City Council action with 90 days notice to Alliant Energy. Each 1% of franchise fee revenue is estimated to generate \$102,800 and the increase from 2% to 5% is projected to generate \$308,500. This increase is requested to fund the increased allocation for IT, equipment for departments (including the Police video system), and to make up some of the shortfall from the expected reduction in ATE fines.

# **General Fund Highlights (Cont.)**

- 15. The budget is one that finds a balance between:**
  - \* The overall City property tax rate**
  - \* Maintaining a sufficient level of General Fund balance - the budget is based on maintaining a fund balance which more than meets the minimum of 16.7% of expenditures per the General Fund Balance Policy**
  - \* Providing departments with the resources and equipment needed to perform their department functions efficiently.**
- 16. The 2019/2020 budget again includes \$50,000 in assigned funding to allow for pay increases in the non-union pay plan. This funding will allow up to 3% for merit increases for fulltime employees based on performance.**
- 17. Recent fiscal year budgets included a number of significant building and facility improvement costs which were funded from the City's May 2016 and May 2018 bond issues. The proposed May 2020 bond issue includes additional funding of \$225,000 for deferred building maintenance projects and \$336,000 for improvements in the City's park facilities.**

# Enterprise Funds

- For the City's Enterprise funds, rate increases are budgeted for sewer, collection and drainage, refuse collection, and the golf course. The budget reflects a 3% increase in sewer and collection and drainage fees. A sewer rate study was completed in 2018 which set rates for 5 years (from July 1, 2018 through July 1, 2022) based on this study. Residential refuse collection rates are budgeted to increase by \$.50 per month per residential customer effective July 1, 2019. The golf course daily green fees were increased by \$1.00 per round for the 2019 golf season. Season pass rates also increased by \$25.
- Fees are not budgeted to increase in the other enterprise funds including the transfer station, landfill, ambulance, transit, and parking.
- Enterprise operating budgets all have positive fund balances at the end of the 2019/2020 fiscal year. The Refuse Collection Fund has had deficit balances in recent years due to implementation of the automated refuse collection program. This deficit is budgeted to be eliminated in the 2018/2019 fiscal year. The accumulated deficit in the Landfill Fund was eliminated in 2014/2015. There were sufficient funds accumulated since that time to construct the next landfill cell in 2017/2018 and still maintain positive fund balances at the end of 2017/2018, 2018/2019, and 2019/2020.
- The Transfer Station has had deficit balances in recent years primarily due to all of the revenue from the negotiated industrial contracts being credited to the Landfill. The Landfill Committee reviewed and recommended to City Council that the allocation of the revenue from the full rate waste be changed from \$40/ton Landfill and \$20/ton Transfer Station to \$32/ton Landfill and \$28/ton Transfer Station. This resulted in a reduction in the prior year deficits. The 2019/2020 budget includes a further change in the allocation of the full rate fee to \$30/ton Landfill and \$30/ton Transfer Station. This is expected to eliminate the deficit in the Transfer Station fund and to generate sufficient funds for needed equipment replacements and facility improvements.

# Capital Projects Summary

In addition to the operating budget, the 2019/2020 budget includes a total of \$15,326,000 for capital projects including:

1. \$7,145,000 for the Mississippi Drive/Grandview Avenue Corridor project.
2. \$1,467,700 for other street-related projects.
3. \$100,000 for the new sidewalk program.
4. \$2,557,700 for the West Hill Sewer project.
5. \$941,500 for the West Side Trail.
6. \$500,000 for payment of CAT grant proceeds and donations to the County for the Deep Lakes Park Cabins.
7. \$76,000 for the Riverfront Fence Extension project.
8. \$120,000 for Soccer Field #3 improvements.
9. \$140,000 for the Fuller Park Playground Resurfacing project.
10. \$302,700 for deferred maintenance projects for city buildings and facilities.
11. \$1,585,400 for the Downtown Streetscape project.
12. \$300,000 to begin renovation of the former IDOT maintenance building.
13. \$90,000 for the Nutrient Reduction Study for the Water Pollution Control fund.

These projects will be funded from grants, local option sales tax, road use tax, sewer reserve funds, available fund balances, and bond proceeds. At the time the budget was being prepared, information was not yet available on the status of capital projects at the Airport, including the possible construction of new hangars. When project costs, expected grant funding, and local match requirements for the airport projects are available, this will be reviewed with City Council and the budget will be amended.

The budget for 2019/2020 is the overall financial plan for both operating and capital expenditures for the City. The budget continues to provide for the numerous services provided to the residents of the community, maintains a good General Fund balance, and provides for infrastructure improvements to continue in the City.

# FY 2020 and Beyond

- As discussed during the budget review process there are several concerns for the upcoming year and beyond.
- Two significant concerns are the State maintaining the backfill for the commercial and industrial property rollbacks and possible action by the State Legislature further limiting the operation of Automated Traffic Enforcement cameras.
- The budget is based on factors known at the time the budget was scheduled for a public hearing. As such, the budget reflects the City continuing to receive the State backfill and also the revenue from the ATE cameras. If the State backfill would be fully eliminated by the State, there would be a total revenue reduction of \$659,747 (with \$547,927 directly impacting the General Fund, \$2,360 the Transit system, and \$109,460 the Debt Service Fund). If the ATEs would be prohibited by the State, there would be an additional \$500,000 revenue reduction. These total to a potential \$1,159,747 reduction in revenues to the City with \$1,047,927 directly impacting General Fund services.
- Police and Fire pension contributions will continue to be a significant cost to the City. The MFPRSI system 25-year projections show pension contribution rates of at least 27% through 2020, then incremental decreases down to 20% in 2037. The actual 2019/2020 contribution rate is 24.41%.
- Tax Increment Financing (TIF) changes also continue to be discussed by the State legislature. Staff will continue to communicate to our legislators the economic development benefits of the TIF program and the importance of preserving the option to use annual appropriations for future TIF rebate agreements.

# FY 2020 and Beyond

As discussed during the budget review process and the previous slide, IDOT or Legislative changes may impact future Automatic Traffic Enforcement revenues which are budgeted at \$500,000 for 2019/2020. There is also a concern whether the State will continue the backfill funding to cities for the loss of revenue from the commercial and industrial property rollbacks. If further ATE restrictions are implemented or the State backfill is reduced, both of which will significantly impact revenues, the following interim plan is proposed to be used:

- Provisions in the General Fund Balance Policy provide that “except for extraordinary circumstances, unassigned fund balance should not be used to fund any portion of ongoing and routine operating expenditures of the City”.
- The policy then provides that: “Extraordinary circumstances can include significant revenue fluctuations (i.e. State legislative changes limiting property taxes, limiting automatic traffic enforcement (ATE) use, etc.). In the event that use of unassigned fund balance is necessary to provide a short-term solution to maintaining essential services, the City will evaluate current and future economic conditions to evaluate the extent of expenditure reductions or revenue increases that would be needed to achieve day-to-day financial stability and restore the fund balance.”
- Having a strong General Fund balance and the Fund Balance Policy in place will allow time for staff and City Council to plan for how to address revenue reductions if they occur.
- Recommended NEXT STEP (after legislative session) – Staff, Council, and public discussion of future revenues, expenditures, and City services for future years.



# **Where Does the Money Come From?**

## **Category Information**

- **Property Taxes:** The city's tax levy rate for 2019/2020 is \$15.67209 per \$1,000 of taxable property valuations. Categories that comprise the total tax levy rate include the General Fund, Debt Service, Employee Benefits, Transit, Tort Liability (Insurance), and Levee tax levies.
- **Tax Increment Revenue:** Incremental taxes received from improvements in specific Urban Renewal/Tax Increment areas. These are taxes from the increase in taxable valuation compared to the base year before the developments were constructed. These funds are used to pay debt service costs for public improvement projects or can be in the form of TIF rebates to developers as provided for in Development Agreements approved by City Council before the improvements were constructed.
- **Other City Taxes:** Other City Taxes include Hotel/Motel Taxes, Utility Franchise Fees, and Cable Franchise Fees.
- **Local Option Sales Tax:** A voter-approved 1% sales tax on goods and services sold in the community with up to 20% of the proceeds used for Street improvements and a minimum of 80% used for Sewer improvements.
- **Road Use Taxes:** Taxes collected by the State of Iowa on sales of motor vehicle fuels, vehicle registration fees, etc. A portion of the taxes collected by the State are forwarded to local governments to fund street maintenance and improvement costs.

# **Where Does the Money Come From?**

## **Category Information (Cont.)**

- **Other Intergovernmental Revenues:** This category includes revenues from other governmental entities, including the Federal and State governments, and other local governmental entities. This includes grants for street and airport improvements, police capital purchases and operations, transit vehicles and operations, the City's Section 8 Housing and Public Housing programs, and various other department grants.
- **Charges for Services:** This category includes fees for sewer, refuse collection, transfer station, transit, golf course, ambulance, and fees for various Parks and Recreation department facilities and activities.
- **Licenses and Permits:** Includes building permit fees, beer and liquor license fees, animal licenses, and various miscellaneous licenses and permits.
- **Use of Money and Property:** This includes interest earned on city funds, rental fees from city facilities, and commissions from operations on city facilities.
- **Other Revenues:** Revenues not included in the above categories include administrative fees charged to various funds of the city, sales by city departments, costs reimbursed by city departments (self-insurance), and other reimbursements and miscellaneous income.

**City of Muscatine**  
**Hotel/Motel Tax Receipts**  
**1981 Through the Quarter Ended December 31, 2018**  
**Calendar Year Basis**  
**(Reflects Sales Tax for the Quarter Indicated Received by the City in the Following Quarter)**

	<b>1981</b>	<b>1982</b>	<b>1983</b>	<b>1984</b>	<b>1985</b>	<b>1986</b>	<b>1987</b>	<b>1988</b>	<b>1989</b>	<b>1990</b>
<b>Quarter Ended:</b>										
March 31	N/A	\$ 19,232.96	\$ 18,681.98	\$ 20,297.13	\$ 18,009.11	\$ 16,709.02	\$ 17,009.89	\$ 17,569.02	\$ 23,469.48	\$ 26,448.19
June 30	22,524.49	21,870.19	21,848.36	21,360.82	20,456.33	16,722.85	17,434.77	20,999.14	24,891.65	30,498.07
September 30	22,943.58	22,440.75	22,663.46	22,541.57	21,131.85	20,424.40	17,824.69	26,701.15	29,046.75	32,003.03
December 31	20,019.16	17,739.93	20,000.55	18,367.11	15,842.84	14,163.27	21,787.58	21,108.93	23,155.62	22,971.37
<b>Totals</b>	<b>\$ 65,487.23</b>	<b>\$ 81,283.83</b>	<b>\$ 83,194.35</b>	<b>\$ 82,566.63</b>	<b>\$ 75,440.13</b>	<b>\$ 68,019.54</b>	<b>\$ 74,056.93</b>	<b>\$ 86,378.24</b>	<b>\$ 100,563.50</b>	<b>\$ 111,920.66</b>

	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
<b>Quarter Ended:</b>										
March 31	\$ 24,305.78	\$ 27,711.87	\$ 60,894.40	\$ 24,483.42	\$ 44,578.12	\$ 51,405.94	\$ 54,742.68	\$ 61,102.75	\$ 67,404.48	\$ 59,417.74
June 30	31,847.41	54,074.28	56,858.82	82,397.18	76,758.21	68,952.70	74,099.44	82,774.25	73,742.69	74,119.67
September 30	34,881.63	62,854.35	67,253.12	79,392.19	70,042.93	78,281.78	76,141.18	86,567.88	96,915.22	76,958.27
December 31	25,472.90	33,368.49	55,666.56	42,913.95	66,771.86	60,657.31	66,553.96	71,106.50	63,865.01	78,280.53
<b>Totals</b>	<b>\$ 116,507.72</b>	<b>\$ 178,008.99</b>	<b>\$ 240,672.90</b>	<b>\$ 229,186.74</b>	<b>\$ 258,151.12</b>	<b>\$ 259,297.73</b>	<b>\$ 271,537.26</b>	<b>\$ 301,551.38</b>	<b>\$ 301,927.40</b>	<b>\$ 288,776.21</b>

	<b>2001 (#3)</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b>Quarter Ended:</b>										
March 31	\$ 69,292.78	\$ 58,990.57	\$ 57,351.91	\$ 69,710.27	\$ 79,835.21	\$ 72,552.48	\$ 71,768.06	\$ 67,766.16	\$ 66,267.81	\$ 61,255.18
June 30	106,317.92	77,900.53	80,745.70	91,181.51	93,847.60	90,337.59	100,316.37	91,518.91	78,997.38	92,787.24
September 30	76,274.37	72,877.04	81,699.38	84,352.24	75,707.03	92,400.28	108,581.41	122,708.53	89,635.77	92,418.76
December 31	63,041.37	63,679.21	68,206.60	69,540.31	67,478.39	74,333.00	98,387.80	76,380.57	58,594.48	73,512.88
<b>Totals</b>	<b>\$ 314,926.44</b>	<b>\$ 273,447.35</b>	<b>\$ 288,003.59</b>	<b>\$ 314,784.33</b>	<b>\$ 316,868.23</b>	<b>\$ 329,623.35</b>	<b>\$ 379,053.64</b>	<b>\$ 358,374.17</b>	<b>\$ 293,495.44</b>	<b>\$ 319,974.06</b>

	<b>2011 (#4)</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Quarter Ended:</b>								
March 31	\$ 97,259.96	\$ 65,312.80	\$ 76,008.31	\$ 87,924.55	\$ 61,324.69	\$ 58,769.22	\$ 86,777.60	\$ 83,638.58
June 30	100,472.96	88,516.82	100,435.65	114,264.99	80,769.29	104,942.81	123,496.31	120,888.94
September 30	78,823.22 *	89,285.49	96,330.15	123,794.51	110,093.27	128,105.11	193,426.10 *	131,538.50
December 31	115,118.50 *	69,971.65	116,521.58	87,980.48	87,997.63	102,700.22	124,039.51	99,203.37
<b>Totals</b>	<b>\$ 391,674.64</b>	<b>\$ 313,086.76</b>	<b>\$ 389,295.69</b>	<b>\$ 413,964.53</b>	<b>\$ 340,184.88</b>	<b>\$ 394,517.36</b>	<b>\$ 527,739.52</b>	<b>\$ 435,269.39</b>

Hampton Inn  
opened late in  
2010

\* One permit had not  
finished processing for  
the 9/30/11 quarter; funds were  
included in the next quarter

\* The 3rd Qtr of  
2017 has \$3,927.70  
which is for a diff.  
City which will be  
deducted next qtr.  
That qtr also inc'd  
\$46,906.65 for  
amended returns  
for one hotel for 2015.  
Without those items  
that quarter would  
be \$142,591.75.

**Notes:**

1. Hotel/motel tax implemented 4-1-81 at a rate of 4%.
2. Hotel/motel tax increased to 7% effective 4-1-92
3. Hotel/motel tax for quarter ended June 30, 2001 included \$21,705.23 for prior quarters per State (late payments plus interest).
4. Hotel/motel tax for quarter ended March 31, 2011 includes \$5,345.83 for the prior quarter.

Prepared/Updated by: City Finance Dept. (NL)

Date: 3-6-19

## Title 2 – Boards and Commissions

### Chapter 14 – Public Art Advisory Commission

#### SECTIONS:

- 2-14-1 Creation
- 2-14-2 Number of Members
- 2-14-3 Appointment
- 2-14-4 Term Duration and Limits
- 2-14-5 Removal – Vacancies
- 2-14-6 Residence Requirements
- 2-14-7 Responsibilities and Duties
- 2-14-8 Chairperson and Secretary
- 2-14-9 Meetings and Quorum
- 2-14-10 Compensation
- 2-14-11 Definition – Public Art

**2-14-1 Creation.** The Public Art Advisory Commission is hereby created.

**2-14-2 Number of Members.** The Public Art Advisory Commission shall consist of five (5) gender balanced members and Ex Officio members from the Art Center and Parks and Recreation Department.

**2-14-3 Appointment.** The Council shall appoint the members.

**2-14-4 Term Duration and Limits.**

- A. **Duration.** The Public Art Advisory Commission shall consist of (5) members to be appointed by the City Council. The term of office of such members shall commence with their appointment and shall be for (3) years, except to fill vacancies provided, however, that appointments to the first Commission shall be two (2) members for three (3) years, two (2) members for two (2) years, and one (1) member for one (1) year. Each term shall commence on the first day of July. All members of the Public Art Advisory Commission shall remain on the Commission until their successors are appointed.
- B. **Limits.** No individual shall serve more than two (2) full consecutive terms on the Public Art Advisory Commission.

**2-14-5 Removal – Vacancies.** The Council may, at any time, remove any member of the Commission after showing due cause, and shall fill the vacancies occurring on the Commission by removal or otherwise.

**2-14-6 Residence Requirements.** Each member of the Public Art Advisory Commission shall be a resident of the City of Muscatine, Iowa.

**2-14-7 Responsibilities and Duties.** The Public Art Advisory Commission shall promote and encourage programs to further public awareness of, accessibility to, participation in, and support for the artistic

and cultural development of the City of Muscatine. The Commission shall coordinate with the City Administrator or the appropriate department on recommendations for the expenditure of available funds for art and cultural activities. The Commission will evaluate gifts of art to be installed on City of Muscatine property, and advise City Council on potential sites that can be enhanced by the addition of public art and recommend various proposals for such sites. The Commission shall work with partners (individuals, for-profit businesses, non-profit organizations, other government institutions) to develop proposed projects to be implemented on public property within the City of Muscatine.

**2-14-8 Chairperson and Secretary.** The Public Art Advisory Commission shall select a Chairperson, who shall preside over all Commission meetings. The City Administrator or his/her Designee shall serve as Secretary and be responsible for maintaining written records of the Commissions' proceedings.

**2-14-9 Meetings and Quorum.** The Public Art Advisory Commission shall meet at least four (4) times per fiscal year and a simple majority of the Commission shall constitute a quorum for the transaction of business.

**2-14-10 Compensation.** The members of the Public Art Advisory Commission shall serve without compensation.

**2-14-11 Definition – Public Art.** Public Art is loosely defined to include both temporary and permanent installations of murals, sculptures, memorials, integrated architectural components, community art and digital media.

february 2019

community development commercial substantial projects (not all projects )

owner	project name/address	description	value	TIME	start	%
reddington inc	Muscatine car wash	new car wash facility	2.8	16M	May-18	TCO
MPW	harden data center	masonry shell around existing building	1.3	18M	Mar-18	TCO
MPW	water treatment Grandview ave	addition to building	2.1	20M	Feb-18	95
GPC inc	distillation facility	new process building, and support structure	7M	15 mo	18-Jul	40
HNI	oak street powder coat paint process	structural steel, elect, gas, plumbing	300K	7 mo	18-Jul	CO
HNI	oak street air compressor	building addition, plumbing, elect	120K	4 mo	18-Oct	90
HNI	Tech Center Remodel phase 1	Remodel offices/warehouse, add storm shelter	833K	2mo	19-Mar	2
raymond prime movers	change of occupancy	storage building conversion to maintainence	250K	8 mo	18-Jun	CO
raymond prime movers	storage area	addition to main building	120K	4 mo	18-Oct	CO
Canadian Pacific RR	parking garage	new building, electric	250K	5 mo	18-Sep	TCO
Kyle jack	Barrbel club gym building	new building all utilities	330K	7 mo	18-Aug	95
downtown investors	Bridge sports bar n grill	change of use to resturant	280K	7 mo	18-Aug	TCO
reddington inc	park ave car wash	new building car wash	2M	10 mo	18-May	TCO
phelps inc	fire restoration	replace structural, HVAC,elec, plumbing	300K	?	18-May	70
walmart	walmart remodel/internet pickup	new building addition & remodel	1.3M	6 mo	18-Nov	70
(county)	court house remodel	restoration and remodel	725K	5 mo	19-Feb	10
Bush invest	hershey building apartments	change of use	1.8M	8 mo	28-Nov	30%
wallace bld	126 2nd st	change of use	pend	pend		
JBL	oak park condos	7 new 3 plex apartments	pend	pend	19-Apr	
Cargill grain inc	cargill elevator restoration	restoration of existing facility	pend	pend	19-Aug	
Kwik Trip inc	new convenience station	new building gas, food, mercantile	pend	pend	spring	
Bark inc	2nd street bark building	building restoration change of use	pend	pend	19-Feb	
HNI	Mad creek pump station	storm water pumping lift station	pend	pend	19-Feb	
church of God	bidwell rd	new sancuary/ plan review pending	pend	pend	19-Apr	
school	High school science building	new addition /plans submittal needed	pend	pend	spring	
school	colorado street preschool	change of use / bid set plans recieved	pend	pend	spring	
McKinley school	new classrooms building	SPR needed> plans submittal needed	pend	pend	spring	
school in general	storm shelter design	in planning & design stage	pend	pend	spring	
McKinley school	PARKING site work	SPR approved may issue permit	pend	pend	spring	
Madison	parking site work	SPR approved may issue permit	pend	pend	spring	
newcomb	new RV storage	new building, elect	pend	pend	spring	

february 2019

community development commercial substantial projects

(not all projects )

Raymond	restoration restrm	new restroom/remodel	pend	pend	19-Mar
DW construct.	new aprts	new apartments one building 3 plex	pend	pend	spring
kreigers ford	12,000 sq ft bld ?	new auto detailing shop	pend	pend	spring
(county)	1601 Plaza Place strip mall	renovation	pend	pend	3/11/19