



City Hall, 215 Sycamore St.  
Muscatine, IA 52761-3899  
(563) 264-1550  
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**FINANCE & RECORDS**

**MEMO**

To: Gregg Mandsager, City Administrator

From: Nancy A. Lueck, Finance Director

Date: February 25, 2019

Re: Resolution Approving Amendment #1 to the 2018/2019 City Budget

**Introduction and Background:**

The City Council set a public hearing for March 7, 2019 concerning amendment #1 to the 2018/2019 City budget and the notice of public hearing was published in the *Muscatine Journal* on February 18, 2019.

**Recommendation:**

Attached is the resolution to approve amendment #1 to the City's 2018/2019 fiscal year budget. This resolution will amend the 2018/2019 budget to the Revised Estimate amounts considered by City Council during their 2019/2020 budget review process. This includes amending both revenues and expenditures to the currently estimated amounts. Amendments also reflect updated capital project construction schedules.

Please include the attached resolution on the City Council agenda for the March 7, 2019 Council meeting. Please contact me if you have any questions.

# 70-653

## CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION - FY 2019 - AMENDMENT #1

To the Auditor of MUSCATINE County, Iowa:

The City Council of Muscatine in said County/Countries met on 3/7/2019 at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. Thereupon, the following resolution was introduced.

RESOLUTION No. 2019-0048

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2019

(AS AMENDED LAST ON N/A.)

Be it Resolved by the Council of the City of Muscatine

Section 1. Following notice published 2/18/2019

and the public hearing held, 3/7/2019 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
<b>Revenues &amp; Other Financing Sources</b>			
Taxes Levied on Property 1	13,837,957	0	13,837,957
Less: Uncollected Property Taxes-Levy Year 2	0	0	0
<b>Net Current Property Taxes 3</b>	<b>13,837,957</b>	<b>0</b>	<b>13,837,957</b>
Delinquent Property Taxes 4	0	0	0
TIF Revenues 5	2,091,000	-15,900	2,075,100
Other City Taxes 6	3,855,428	350,700	4,206,128
Licenses & Permits 7	466,200	5,400	471,600
Use of Money and Property 8	1,205,310	187,463	1,392,773
Intergovernmental 9	9,002,182	-501,670	8,500,512
Charges for Services 10	15,068,100	172,000	15,240,100
Special Assessments 11	0	0	0
Miscellaneous 12	7,239,550	167,150	7,406,700
Other Financing Sources 13	0	0	0
Transfers In 14	18,450,246	1,772,646	20,222,892
<b>Total Revenues and Other Sources 15</b>	<b>71,215,973</b>	<b>2,137,789</b>	<b>73,353,762</b>
<b>Expenditures &amp; Other Financing Uses</b>			
Public Safety 16	9,972,700	237,800	10,210,500
Public Works 17	2,829,300	23,800	2,853,100
Health and Social Services 18	50,000	0	50,000
Culture and Recreation 19	3,500,700	222,400	3,723,100
Community and Economic Development 20	4,823,900	152,726	4,976,626
General Government 21	2,893,600	-48,460	2,845,140
Debt Service 22	3,001,823	42,766	3,044,589
Capital Projects 23	9,764,500	-2,779,800	6,984,700
<b>Total Government Activities Expenditures 24</b>	<b>36,836,523</b>	<b>-2,148,768</b>	<b>34,687,755</b>
Business Type / Enterprises 25	24,641,113	138,148	24,779,261
<b>Total Gov Activities &amp; Business Expenditures 26</b>	<b>61,477,636</b>	<b>-2,010,620</b>	<b>59,467,016</b>
Transfers Out 27	18,450,246	1,772,646	20,222,892
<b>Total Expenditures/Transfers Out 28</b>	<b>79,927,882</b>	<b>-237,974</b>	<b>79,689,908</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year 29</b>	<b>-8,711,909</b>	<b>2,375,763</b>	<b>-6,336,146</b>
Beginning Fund Balance July 1 30	31,033,562	3,562,841	34,596,403
Ending Fund Balance June 30 31	22,321,653	5,938,604	28,260,257

Passed this 7th day of March, 2019  
(Day) (Month/Year)

\_\_\_\_\_  
Signature  
City Clerk/Finance Officer

\_\_\_\_\_  
Signature  
Mayor

**\*\*\* Proof of Publication \*\*\***

The undersigned, being first duly sworn, on oath does say that he/she is an authorized employee of THE MUSCATINE JOURNAL, morning edition, a daily newspaper printed and published by Lee Enterprises, Incorporated, in the City of Davenport, Scott County, Iowa, and that a notice, a printed copy of which is made a part of this affidavit, was published in said THE MUSCATINE JOURNAL, on the dates listed below.

CITY OF MUSCATINE- Legals account

215 Sycamore Street  
MUSCATINE, IA 52761

ORDER NUMBER 32293

The affiant further deposes and says that all of the foregoing affidavit are true as he/she verily be

*Maisea Papp*

Section: Notices & Legals

Category: 2520 Miscellaneous Notice

PUBLISHED ON: 02/18/2019

TOTAL AD COST: 195.  
FILED ON: 2/18/20

Subscribed and sworn to before me by said affiant *Maisea Papp* 2019.

*Cheryl Lou Schemmel*

Notary Public in and for Scott County, Iowa

**NOTICE OF PUBLIC HEARING  
AMENDMENT OF FY2018-2019 CITY BUDGET**

Form 653.C1

The City Council of Muscatine in MUSCATINE County, Iowa  
will meet at City Hall Council Chambers  
at 7:00 PM on 3/7/2019  
(hour) (Date)

for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2019 (Year) by changing estimates of revenue and expenditure appropriations in the following programs for the reasons given. Additional detail is available at the city clerk's office showing revenues and expenditures by fund type and by activity.

		Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	13,837,957	0	13,837,957
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	13,837,957	0	13,837,957
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	2,091,000	-15,900	2,075,100
Other City Taxes	6	3,855,428	350,700	4,206,128
Licenses & Permits	7	463,200	5,400	471,600
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Special Assessments	11	0	0	0
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Total Revenues and Other Sources	15	71,215,973	2,137,789	73,353,762
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Culture and Recreation	19	3,500,700	222,400	3,723,100
Community and Economic Development	20	4,823,900	152,726	4,976,626
General Government	21	2,893,600	-48,460	2,845,140
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Total Government Activities Expenditures	24	36,836,523	-2,148,768	34,687,755
Business Type / Enterprises	25	24,641,113	138,148	24,779,261
Total Gov Activities & Business Expenditures	26	61,477,636	-2,010,620	59,467,016
Transfers Out	27	18,450,246	1,772,646	20,222,892
Total Expenditures/Transfers Out	28	79,927,882	-237,974	79,689,908
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out for Fiscal Year	29	-8,711,909	2,375,763	-6,336,146
Beginning Fund Balance July 1	30	31,033,562	3,562,841	34,596,403
Ending Fund Balance June 30	31	22,321,653	5,938,604	28,260,257

Explanation of increases or decreases in revenue estimates, appropriations, or available cash:  
To amend the 2018/2019 budget to the revised estimate amounts determined during the 2019/2020 budget review process. Amendments include updated revenue and expenditures estimates and updated capital projects construction schedules.

There will be no increase in tax levies to be paid in the current fiscal year named above. Any increase in expenditures set out above will be met from the increased non-property tax revenues and cash balances not budgeted or considered in this current budget. This will provide for a balanced budget.

Gregg Mandsager  
City Clerk/Finance Officer

