



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

---

**FINANCE & RECORDS**

To: Greg Jenkins, Interim City Administrator

From: Nancy A. Lueck, Finance Director

Date: February 26, 2020

Re: Resolution Setting a Public Hearing on Amendment #1 to the Fiscal Year 2019/2020 City Budget

**Introduction and Background:**

The City Council recently completed the budget review process for the fiscal year 2020/2021 budget. As part of that review, revised estimate revenue and expenditure amounts for the current year (2019/2020) were also reviewed by City Council. Each year, these revised estimate amounts become Amendment #1 to the current year budget.

**Recommendation:**

Prior to the adoption of budget amendments, a public hearing is required. The attached resolution will set a public hearing for March 19, 2020 concerning amendment #1 to the 2019/2020 City budget. The public hearing notice and subsequent resolution to approve the amendment, will amend the 2019/2020 budget to the Revised Estimate amounts considered by City Council during their 2020/2021 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 setting a public hearing on amendment #1 to the City's fiscal year 2019/2020 budget on the City Council agenda for the March 5, 2020 Council meeting. Please contact me if you have any questions.

RESOLUTION NO. 2020-0080

RESOLUTION SETTING TIME AND PLACE FOR A PUBLIC HEARING  
CONCERNING AMENDMENT #1 TO THE CITY BUDGET  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020  
FOR THE CITY OF MUSCATINE, IOWA

WHEREAS, a public hearing is required in order to amend the budget for the City of Muscatine for the fiscal year ending June 30, 2020.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MUSCATINE, IOWA that a public hearing be set for March 19, 2020 at 7:00 p.m. in the City Hall Council Chambers, 215 Sycamore Street, concerning the amendment #1 to the City budget for fiscal year ending June 30, 2020, and that the City Clerk be directed to publish Notice of Public Hearing in the Muscatine Journal, in the form required by the State of Iowa.

PASSED, APPROVED AND ADOPTED this 5<sup>th</sup> day of March, 2020.

\_\_\_\_\_  
Diana Broderson, Mayor

ATTEST:

\_\_\_\_\_  
Greg Jenkins, Interim City Clerk

**NOTICE OF PUBLIC HEARING  
AMENDMENT OF FY2019-2020 CITY BUDGET**

The City Council of Muscatine in MUSCATINE County, Iowa  
will meet at City Hall Council Chambers  
at 7:00 P.M on 3/19/2020  
(hour) (Date)

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2020  
(Year)  
by changing estimates of revenue and expenditure appropriations in the following functions 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<br>as certified<br>or last amended | Current<br>Amendment | Total Budget<br>after Current<br>Amendment |
|--|-----------|---|----------------------|--|
| <b>Revenues &amp; Other Financing Sources</b>  |           |   |                      |  |
| Taxes Levied on Property   | 1         | 14,129,521                                      | 0                    | 14,129,521                                 |
| Less: Uncollected Property Taxes-Levy Year   | 2         | 0   |                      | 0  |
| <b>Net Current Property Taxes</b>  | <b>3</b>  | <b>14,129,521</b>                               | <b>0</b>             | <b>14,129,521</b>                          |
| Delinquent Property Taxes  | 4         | 0   |                      | 0  |
| TIF Revenues   | 5         | 2,435,900                                       | 55,100               | 2,491,000                                  |
| Other City Taxes   | 6         | 4,264,266                                       | -58,400              | 4,205,866                                  |
| Licenses & Permits   | 7         | 455,100   | -23,300              | 431,800                                    |
| Use of Money and Property  | 8         | 1,431,080                                       | 47,620               | 1,478,680                                  |
| Intergovernmental  | 9         | 11,173,757                                      | -1,449,987           | 9,723,770                                  |
| Charges for Services   | 10        | 15,731,200                                      | -87,800              | 15,643,400                                 |
| Special Assessments  | 11        | 0   | 0                    | 0  |
| Miscellaneous  | 12        | 6,082,850                                       | 414,540              | 6,497,390                                  |
| Other Financing Sources  | 13        | 6,150,000                                       | 160,000              | 6,310,000                                  |
| Transfers In   | 14        | 16,415,438                                      | 4,588,643            | 21,004,081                                 |
| <b>Total Revenues and Other Sources</b>  | <b>15</b> | <b>78,269,092</b>                               | <b>3,646,418</b>     | <b>81,915,508</b>                          |
| <b>Expenditures &amp; Other Financing Uses</b>   |           |   |                      |  |
| Public Safety  | 16        | 10,168,100                                      | -115,200             | 10,050,900                                 |
| Public Works   | 17        | 3,074,900                                       | 41,200               | 3,116,100                                  |
| Health and Social Services   | 18        | 50,000  | 0                    | 50,000                                     |
| Culture and Recreation   | 19        | 3,724,400                                       | 110,371              | 3,834,771                                  |
| Community and Economic Development   | 20        | 5,220,680                                       | -193,047             | 5,027,633                                  |
| General Government   | 21        | 3,015,200                                       | 254,278              | 3,269,478                                  |
| Debt Service   | 22        | 3,136,658                                       | 0                    | 3,136,658                                  |
| Capital Projects   | 23        | 12,678,300                                      | -2,520,300           | 10,158,000                                 |
| <b>Total Government Activities Expenditures</b>  | <b>24</b> | <b>41,066,236</b>                               | <b>-2,422,698</b>    | <b>38,643,538</b>                          |
| Business Type / Enterprises  | 25        | 21,662,260                                      | 5,538,270            | 27,200,530                                 |
| <b>Total Gov Activities &amp; Business Expenditures</b>  | <b>26</b> | <b>62,728,496</b>                               | <b>3,115,572</b>     | <b>65,844,068</b>                          |
| Transfers Out  | 27        | 16,415,438                                      | 4,588,643            | 21,004,081                                 |
| <b>Total Expenditures/Transfers Out</b>  | <b>28</b> | <b>79,143,934</b>                               | <b>7,704,215</b>     | <b>86,848,149</b>                          |
| <b>Excess Revenues &amp; Other Sources Over<br/>(Under) Expenditures/Transfers Out Fiscal Year</b> | <b>29</b> | <b>-874,842</b>                                 | <b>-4,057,799</b>    | <b>-4,932,641</b>                          |
| Beginning Fund Balance July 1  | 30        | 28,260,257                                      | 6,089,124            | 34,329,381                                 |
| Ending Fund Balance June 30  | 31        | 27,385,415                                      | 2,011,325            | 29,396,740                                 |

Explanation of increases or decreases in revenue estimates, appropriations, or available cash:

To amend the 2019/2020 budget to the revised estimate amounts determined during the 2020/2021 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 related to the proposed budget amendment. 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.

Greg Jenkins  
City Clerk/ Finance Officer Name

**NOTICE OF PUBLIC HEARING  
AMENDMENT OF FY2019-2020 CITY BUDGET**

Form 653.C1

The City Council of Muscatine in MUSCATINE County, Iowa  
will meet at City Hall Council Chambers  
at 7:00 P.M on 3/19/2020  
*(hour) (Date)*

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2020  
*(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<br>as certified<br>or last amended | Current<br>Amendment | Total Budget<br>after Current<br>Amendment |
|--|---|----------------------|--|
| <b>Revenues &amp; Other Financing Sources</b>  |   |                      |  |
| Taxes Levied on Property   | 1 14,129,521                                    | 0                    | 14,129,521                                 |
| Less: Uncollected Property Taxes-Levy Year   | 2 0   | 0                    | 0  |
| Net Current Property Taxes   | 3 14,129,521                                    | 0                    | 14,129,521                                 |
| Delinquent Property Taxes  | 4 0   | 0                    | 0  |
| TIF Revenues   | 5 2,435,900                                     | 55,100               | 2,491,000                                  |
| Other City Taxes   | 6 4,264,266                                     | -58,400              | 4,205,866                                  |
| Licenses & Permits   | 7 455,100                                       | -23,300              | 431,800                                    |
| Use of Money and Property  | 8 1,431,060                                     | 47,620               | 1,478,680                                  |
| Intergovernmental  | 9 11,173,757                                    | -1,449,987           | 9,723,770                                  |
| Charges for Services   | 10 15,731,200                                   | -87,800              | 15,643,400                                 |
| Special Assessments  | 11 0  | 0                    | 0  |
| Miscellaneous  | 12 6,082,850                                    | 414,540              | 6,497,390                                  |
| Other Financing Sources  | 13 6,150,000                                    | 160,000              | 6,310,000                                  |
| Transfers In   | 14 16,415,438                                   | 4,588,643            | 21,004,081                                 |
| <b>Total Revenues and Other Sources</b>  | <b>15 78,269,092</b>                            | <b>3,646,416</b>     | <b>81,915,508</b>                          |
| <b>Expenditures &amp; Other Financing Uses</b>   |   |                      |  |
| Public Safety  | 16 10,166,100                                   | -115,200             | 10,050,900                                 |
| Public Works   | 17 3,074,900                                    | 41,200               | 3,116,100                                  |
| Health and Social Services   | 18 50,000                                       | 0                    | 50,000                                     |
| Culture and Recreation   | 19 3,724,400                                    | 110,371              | 3,834,771                                  |
| Community and Economic Development   | 20 5,220,680                                    | -193,047             | 5,027,633                                  |
| General Government   | 21 3,015,200                                    | 254,278              | 3,269,478                                  |
| Debt Service   | 22 3,136,656                                    | 0                    | 3,136,656                                  |
| Capital Projects   | 23 12,678,300                                   | -2,520,300           | 10,158,000                                 |
| Total Government Activities Expenditures   | 24 41,066,236                                   | -2,422,698           | 38,643,538                                 |
| Business Type / Enterprises  | 25 21,662,260                                   | 5,538,270            | 27,200,530                                 |
| Total Gov Activities & Business Expenditures   | 26 62,728,496                                   | 3,115,572            | 65,844,068                                 |
| Transfers Out  | 27 16,415,438                                   | 4,588,643            | 21,004,081                                 |
| <b>Total Expenditures/Transfers Out</b>  | <b>28 79,143,934</b>                            | <b>7,704,215</b>     | <b>86,848,149</b>                          |
| Excess Revenues & Other Sources Over<br>(Under) Expenditures/Transfers Out for Fiscal Year | 29 -874,842                                     | -4,057,799           | -4,932,641                                 |
| Beginning Fund Balance July 1  | 30 28,260,257                                   | 6,069,124            | 34,329,381                                 |
| Ending Fund Balance June 30  | 31 27,385,415                                   | 2,011,325            | 29,396,740                                 |

Explanation of increases or decreases in revenue estimates, appropriations, or available cash:

To amend the 2019/2020 budget to the revised estimate amounts determined during the 2020/2021 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.

Greg Jenkins  
City Clerk/Finance Officer