



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

MEMO

To: Greg Jenkins, Interim City Administrator
From: Nancy A. Lueck, Finance Director
Date: March 12, 2020
Re: Resolution Approving Amendment #1 to the 2019/2020 City Budget

Introduction and Background:

The City Council set a public hearing for March 19, 2020 concerning amendment #1 to the 2019/2020 City budget and the notice of public hearing was published in the *Muscatine Journal* on March 7, 2020.

Recommendation:

Attached is the resolution to approve amendment #1 to the City's 2019/2020 fiscal year budget. This resolution 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 on the City Council agenda for the March 19, 2020 Council meeting. Please contact me if you have any questions.

70-653

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION - FY 2020 - AMENDMENT #1

To the Auditor of MUSCATINE County, Iowa:

The City Council of Muscatine in said County/Counties met on 3/19/2020, 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. _____ <== ENTER RESOLUTION NUMBER

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30 2020
(AS AMENDED LAST ON N/A.)

Be it Resolved by the Council of the City of Muscatine
Section 1. Following notice published 3/7/2020

and the public hearing held, 3/19/2020 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
Revenues & Other Financing Sources			
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
Total Revenues and Other Sources 15	78,269,092	3,646,416	81,915,508
Expenditures & Other Financing Uses			
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
Total Expenditures/Transfers Out 28	79,143,934	7,704,215	86,848,149
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out 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

Passed this 19 day of March, 2020

Signature
City Clerk/Finance Officer

Signature
Mayor

70-653

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2020 - ENDING JUNE 30, 2021

Resolution No.: 2020-0111

The City of: Muscatine County Name: MUSCATINE Date Budget Adopted: 3/19/2020
(Date) xx/xx/xx

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

Signature

County Auditor Date Stamp

January 1, 2019 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	900,098,379	896,267,608	22,886
DEBT SERVICE	977,902,166	974,071,395	
Ag Land	1,192,058		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	7,290,797	7,259,768	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	107,895	107,436	0.11987
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(15)	0.06750	Levee Impr. fund in special charter city		0	0
12(17)	Amt Nec	Liability, property & self insurance costs	284,500	283,292	0.31608
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(16)	0.20500	Maintain Institution received by gift/devise		0	0
12(18)	1.00000	City Emergency Medical District		0	0
12(20)	0.27000	Support Public Library		0	0
28E.22	1.50000	Unified Law Enforcement		0	0
Total General Fund Regular Levies (5 thru 24)			7,683,192	7,650,496	
384.1	3.00375	Ag Land	3,581	3,581	3.00375
Total General Fund Tax Levies (25 + 26)			7,686,773	7,654,077	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	0
384.6	Amt Nec	Police & Fire Retirement	1,466,632	1,460,387	1.62941
	Amt Nec	FICA & IPERS (if general fund at levy limit)	770,844	767,564	0.85640
Rules	Amt Nec	Other Employee Benefits	2,070,925	2,062,115	2.30078
Total Employee Benefit Levies (29,30,31)			4,308,401	4,290,066	4.78659
Sub Total Special Revenue Levies (28+32)			4,308,401	4,290,066	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
		(A)	(B)		
		SSMID 1	34	0	0
		SSMID 2	35	0	0
		SSMID 3	36	0	0
		SSMID 4	37	0	0
		SSMID 5	555	0	0
		SSMID 6	556	0	0
		SSMID 7	1177	0	0
		SSMID 8	1185	0	0
Total Special Revenue Levies			4,308,401	4,290,066	
384.4	Amt Nec	Debt Service Levy 76.10(6)	2,297,626	2,288,629	2.34955
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
Total Property Taxes (27+39+40+41)			14,292,800	14,232,772	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, 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)