

**City of Muscatine, Iowa**  
**General Fund Balance Policy**  
**Adopted November 7, 2013**

**Purpose of Policy**

The purpose of this policy is to establish a key element of the financial stability of the City by setting guidelines for the General Fund balance. The Unreserved/Unassigned General Fund balance is an important measure of the City's financial stability. It is essential that the City maintain adequate levels of General Fund balance to (1) mitigate financial risk that can occur from unforeseen revenue fluctuations, (2) fund unanticipated expenditures including those which may result from natural or other disasters, (3) provide cash flow liquidity to fund expenditures throughout the fiscal year, and (4) demonstrate financial strength to credit rating agencies who assign bond ratings at the time general obligation bonds are sold. Credit rating agencies determine the adequacy of the unassigned fund balance using a complex series of financial evaluations. The size of the fund balance is an important, but not the only consideration in the City's rating. Other important factors are the reliability of a government's revenue sources, economic conditions, community wealth factors, cash position, debt ratios, management performance, and fiscal decisions made by the legislative body.

**Definitions**

**Fund Balance.** The difference between assets and liabilities in governmental funds of the City, including the General Fund, is Fund Balance.

The Governmental Accounting Standards Board (GASB), that establishes financial reporting rules for governments, separates fund balance into five classifications that comprise a hierarchy based primarily on the restrictions placed on the funds.

1. **Nonspendable.** This classification represents funds that are inherently nonspendable. Resources that must be maintained intact pursuant to legal or contractual requirements are nonspendable, as well as assets that will never convert to cash such as inventory or prepaid items
2. **Restricted.** These funds are limited by externally enforceable limitations on use. This includes limitations from the entity providing the money, such as grantors. Also, this classification includes funds with limitations placed by law or enabling legislation.
3. **Committed.** Funds in this classification are those with limitations the government places on itself. The purpose of these funds is decided by Council action and also requires Council action to change the purpose.
4. **Assigned.** Assigned fund balance has limitations based on the intended use of the funds. The assigned use can be established by the City Council, the City Administrator, or Finance Director. This classification includes outstanding purchase orders, funds assigned for future equipment purchases, funds assigned for future grant commitments, and similar items.
5. **Unassigned.** Residual net resources, or the balance after restricted, committed, and assigned, are classified as unassigned fund balance. This is the amount of fund balance that is available to address emergencies and provide fiscal stability. This is the classification governed by this Fund Balance Policy.

### **Minimum Fund Balance Policy**

The Government Finance Officers Association of the United States and Canada (GFOA) recommends that cities of any size maintain an unrestricted/unassigned General Fund balance of no less than two months of regular general fund operating revenues or expenditures, whichever is more predictable. For the City of Muscatine expenditures have historically been used to make this computation since expenditures vary less throughout each fiscal year. Two months of expenditures is equivalent to a fund balance of 16.7% of General Fund expenditures and this is the level targeted to be the new minimum General Fund balance at the end of each fiscal year.

The City Council during each budget review process may consider setting a *budgeted* ending balance less than the minimum percent noted above. It is suggested this be no less than 15% of budgeted General Fund expenditures but can be evaluated on a year-to-year basis by City Council. This can be considered since historically in all recent years the actual ending General Fund balances have exceeded the estimates developed during the budget process.

General Fund balances in excess of the minimum level, up to 20-25%, would further add to the financial stability of the City and allow more latitude in addressing revenue or expenditure fluctuations, disaster situations, and demonstrate credit worthiness to bond rating agencies. City Council, as a part of the budget process, can also choose to use fund balances above the minimum level for one-time capital purchases to reduce the amount of debt and resulting interest costs to be incurred by the City.

### **Other Policy Provisions**

**Maintaining Fund Balance.** In the event that the unassigned general fund balance is calculated to be less than the policy states, the City shall plan to adjust budget resources or expenditures in the subsequent fiscal year(s) to restore the balance.

**Utilization of Fund Balance.** Except in extraordinary circumstances, unassigned fund balance should not be used to fund any portion of the ongoing and routine operating expenditures of the City. It should be used primarily to respond to unforeseen emergencies, to provide cash flow, and to provide overall financial stability.

Extraordinary circumstances can include significant revenue fluctuations (i.e. State legislative changes limiting property taxes, limiting automated 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.

**Administrative Responsibilities.** The Finance Director shall be responsible for monitoring and reporting the City's various fund balance assignments. The City Administrator is responsible for making recommendations to the City Council on the use of any unassigned fund balance above the minimum level as an element of the annual operating budget process and from time to time throughout the year if the need arises.

**Annual Report.** The Finance Director shall annually submit a report to the City Council outlining the status of the City's various components of the fund balance. This is to be included with the fiscal year-end financial report to City Council.

## **CITY OF MUSCATINE FINANCIAL MANAGEMENT POLICIES**

The following financial policies have been developed to provide guidance to the City's financial management system. The 2020/2021 budget for the City of Muscatine was prepared based on these policies where possible. The City's intent is to support a sound and efficient financial management system which best utilizes available resources and provides an acceptable service level to the citizens of Muscatine. The following statements are not intended to restrict the City Council's authority in determining service needs and/or activities of the City. These financial policies do not limit the City Council's ability and responsibility to respond to service delivery needs above or beyond these policies. The City Council as a policy making group is still accountable for the efficient and responsive operation of the City.

### **Revenue Policy**

1. The City will initiate efforts to maintain a diversified and stable revenue system in an attempt to avoid short run fluctuations in any one revenue source.
2. Annual revenues will be estimated by an objective, and whenever possible analytical process.
3. Existing revenue sources will be re-examined annually with new revenue sources investigated during the annual budget preparation process.
4. Revenues will be estimated at a level to fund estimated expenditures on an annual basis. Revenues may exceed expenditures if the fund balance of any fund needs to be increased to meet minimum balance requirements. Additionally, surplus fund balances may supplement revenues in order to fund estimated expenditure levels.
5. Property tax revenue collections will be established through a tax levy rate for general operations which will not generally exceed the Municipal Cost Index and Consumer Price Index of the previous year. This increase will not include levy collections due to natural growth of the City but will include any state mandated equalization orders.
6. In relation to enterprise funds which have been established to support expenditure levels, user fees and charges will be established to fund direct and indirect costs of the activity whenever feasible. Exceptions include, but may not be limited to, the public transportation system and airport operations.
7. User fees in other governmental areas such as recreational services will be established at a level to support actual costs of adult activities and for other groups at a level which will not inhibit participation by all.
8. All user fees and charges will be re-evaluated on an annual basis during the budget preparation process.
9. One-time or special purpose revenues such as grant funds will be utilized to fund capital expenditures or expenditures required by that revenue. Such revenues will not be used to subsidize reoccurring personnel, operating, and maintenance costs.

10. The City will on a continuous basis seek methods to reduce the City's reliance on the property tax through seeking legislative support for local option taxes, investigating additional non-property tax revenue sources, and encouraging the expansion and diversification of the City tax base with commercial and industrial development.

### **Operating Budget/Expenditure Policy**

1. The City Administrator will compile and submit to the City Council a balanced budget by the first Monday in February of each year.
2. The balanced budget will reflect expenditures which will not exceed estimated resources and revenues. Routine expenditures will not be greater than the previous year's expenditure level by more than the estimated annual percentage increase in the cost of living. The Municipal Cost Index and Consumer Price Index will be used as a basis for the cost of living.
3. The operating budget for the City will be developed and established on a service level basis. Any additions, deletions and/or alterations in the operating budget will be related to services to be provided to the general public.
4. The operating budget will emphasize productivity of human resources in providing services, efficient use of available revenue sources, and quality of services to be provided.
5. New service levels will be considered when additional revenues or offsetting reductions of expenditures are identified, the new services fall within the broad framework of the City operation, or when such services are mandated by the State of Iowa or the federal government.
6. Current City expenditures will be funded by current revenues unless specifically approved by the City Council.
7. The City will avoid the postponement of current expenditures to future years, accruing future years revenues, or utilization of short term debt to fund operating expenditures.
8. The operating budget will provide funding for the on-going maintenance and replacement of fixed assets and equipment. These expenditures will be funded from current revenues and, in the case of replacement of equipment, surplus fund balances in excess of the minimum working balance reserve.
9. Within the operating fund a reserve will be set aside for unforeseen emergencies. This reserve will be maintained at one percent of the operating budget as a minimum.
10. The budget will provide adequate funding for all retirement systems as prescribed by state law.
11. A working fund balance for general operations will be maintained in order to support expenditures prior to the collection of taxes. The working balance will be at least two months of budgeted operating expenditures for the General Fund which is equivalent to 16.7 percent of the budgeted level of expenditures. See separate detailed General Fund Balance Policy adopted November 7, 2013.
12. Each year the City will revise current year expenditure projections during the succeeding year's budget preparation process. Costs of operating future capital improvements included in the capital projects budget will be included in the operating budget.

13. The City will participate in a risk management program to minimize losses and reduce costs. This program will also protect the City against catastrophic losses through the combination of insurance, self-insurance, and various federal and state programs.
14. The City will maintain a budgetary control system to monitor its adherence to the approved operating budget.
15. The City administration will prepare monthly expense and revenue reports comparing actual revenues and expenditures to budgeted amounts.

#### **Capital Improvement Budget Policy**

1. The City will make all capital improvements in accordance with the adopted Capital Improvement Program except for emergency capital improvements which are deemed necessary by the City staff and approved individually by the City Council.
2. Capital improvements will be identified on the basis of long range projected needs rather than on immediate needs in order to minimize future maintenance, replacement, and capital costs.
3. All capital improvements proposed will be submitted to the Planning Commission for their review and consideration. Their recommendation, in addition to staff's recommendation, will be submitted to the City Council for approval as the capital improvement plan for the City.
4. A capital improvement program will be developed for a five-year period and updated annually.
5. Estimated costs of each capital improvement projected for each year will be included in the plan.
6. Revenue sources for each capital improvement will be identified in the plan whenever possible.
7. Intergovernmental funding sources from the federal, state, and private sector will be actively sought and used as available to assist in financing of capital improvements.
8. Future operating costs associated with the capital improvement will be projected and included as a memo item in the Capital Improvement budget.
9. During the initial stages of a particular capital improvement but no later than the public hearing for the capital improvement, revenue sources to fund the capital improvement and estimated project costs including incidental costs will be approved by the City Council.

#### **Debt Administration Policy**

1. The City will limit its long-term borrowing to capital improvements or projects which cannot be financed from current revenues or for which current revenues are not adequate.
2. Long-term borrowing will only be utilized to fund capital improvements and not operating expenditures.
3. The payback period of the bonds issued to fund a particular capital project will not exceed the expected useful life of the project.
4. The City will attempt to keep the average maturity of general obligation bonds at or below 10 years.

5. The City will maintain its debt limitation at 5 percent of actual property valuation as mandated by the State of Iowa.
6. Of the debt margin for general obligation bonds, 40 percent will be reserved for emergency purposes.
7. Whenever possible, special assessment, revenue, and/or general obligation bonds abated by enterprise revenues will be issued instead of general obligation bonds funded by property tax.
8. For those general obligation bonds issued and funded by property taxes, debt service and interest payment schedules shall be established whenever possible in such a manner to provide equalization of debt and interest payments each year for the life of the total outstanding general obligation bonds.
9. The City shall encourage and maintain good relations with the financial and bond rating agencies and prepare any reports so requested by these agencies. Full and open disclosure on every financial report and bond prospectus will be maintained.

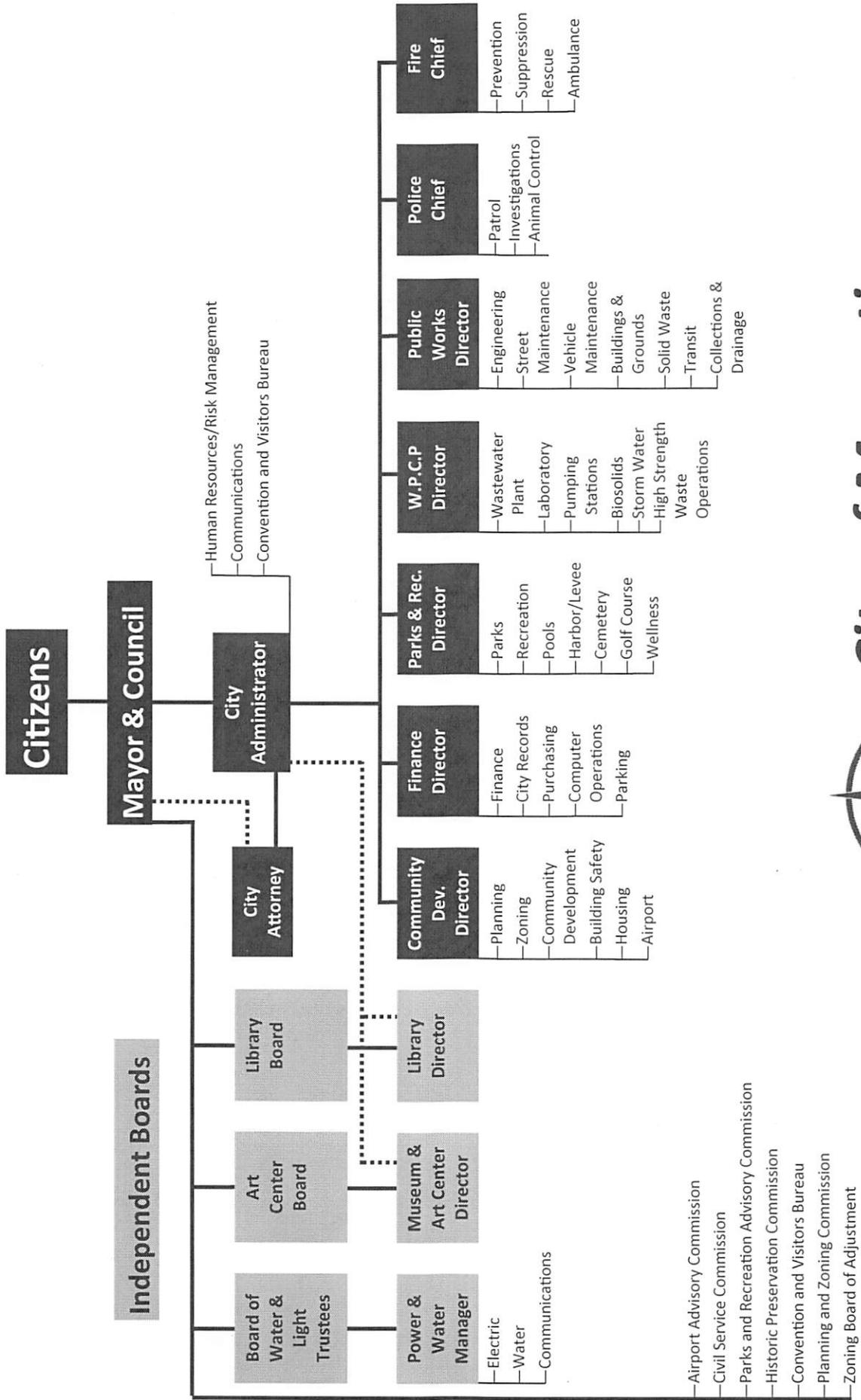
#### **Investment Policy**

1. The City will make at least weekly a cash flow analysis of all City funds.
2. Disbursements of funds, collections of revenue, and deposit of such revenues will be scheduled to insure the maximum availability of funds for investment.
3. Where permitted by law, cash shall be pooled from separate funds in order to maximize investment yields. Interest earned from such pooling will be credited to each source of invested monies.
4. The City will obtain the maximum possible return on cash investments utilizing federal securities and/or local security purchases whichever yield the highest interest income.
5. Investments of City funds shall be accomplished first through the competitive bidding process by the invitation of bids to local banks and the Iowa Public Agency Investment Trust (IPAIT). If the interest rate offered by local banks and IPAIT do not fit the requirements of the City, investments shall be made in federal securities or any other higher yielding securities as authorized by the State of Iowa.
6. City checking accounts shall be established as interest bearing accounts according to the provisions of banking services agreements and as specifically restricted by state law and/or federal regulations unless a particular situation necessitates noncompliance with this provision.
7. The accounting system will provide regular information regarding the investments of the City and a quarterly report will be submitted to the City Administrator.
8. An annual report describing the activity of investment purchases will be submitted to the City Council at the end of each fiscal year.

#### **Financial Reporting Policy**

1. The City will establish and maintain a high standard of accounting practices and procedures which adhere to the concept of full and open public disclosure of all financial activity.

2. The accounting system will be maintained on a basis consistent with accepted standards for governmental accounting.
3. Monthly financial reports which represent a summary of financial activity for the City will be presented to the City Council on a regular basis.
4. The City will contract with an independent public accounting firm to perform the annual audit.
5. The independent public accounting firm will publicly issue an audit opinion regarding the financial statements of the City. This annual audit will be made available to the general public, bonding and financial consultants, and any other interested citizens and organizations.
6. The annual financial statements and accompanying audit opinion will be completed and submitted to the City Council by the 15th of December following the close of the preceding fiscal year.



# City of Muscatine Organizational Structure

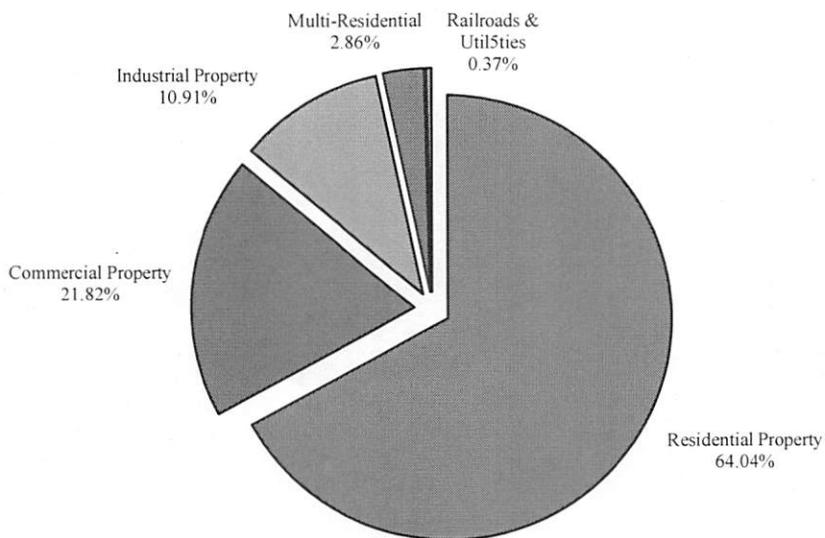
## City Boards & Commissions

**City of Muscatine**  
**Actual Property Valuation Comparison**  
**(Includes Tax Increment Values - Shows Total Growth in the City)**

	<u>January 1, 2018</u>	<u>Percent of Total</u>	<u>January 1, 2019</u>	<u>Percent of Total</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Residential Property	\$ 894,777,155	63.50%	\$ 930,617,745	64.03%	\$ 35,840,590	4.01%
Commercial Property (1)	312,707,319	22.19%	317,086,354	21.82%	4,379,035	1.40%
Industrial Property	155,036,820	11.00%	158,523,760	10.91%	3,486,940	2.25%
Multi-Residential (1)	41,061,971	2.91%	41,530,654	2.86%	468,683	1.14%
Railroads	916,077	0.07%	1,192,320	0.08%	276,243	30.15%
Utilities (2)	4,569,712	0.32%	4,292,368	0.30%	(277,344)	-6.07%
<b>Total Valuations</b>	<b>\$ 1,409,069,054</b>	<b>100.00%</b>	<b>\$ 1,453,243,201</b>	<b>100.00%</b>	<b>\$ 44,174,147</b>	<b>3.13%</b>

1. Multi-residential properties were included with commercial properties until January 1, 2015. These properties include mobile home parks, manufactured home communities, land-leased communities, assisted living facilities, and properties with three or more separate living quarters.
2. Beginning with the January 1, 1999 valuations, gas and electric utility values have been excluded from the actual values shown. The taxation of these utilities is no longer based on assessed values. These utilities pay an excise tax based on the amount of energy delivered in a one year period. The amount of the City's utility tax revenue depends upon the amount of energy produced and used statewide and each city's proportional share.

**2019 Actual Valuations by Type Including Tax Increment Values**

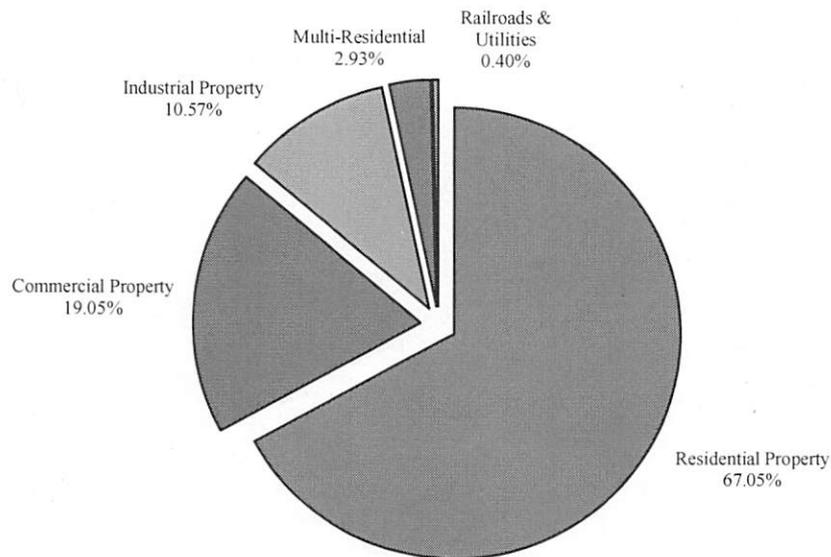


**City of Muscatine**  
**Actual Property Valuation Comparison**  
**(Excludes Tax Increment Values - Shows Actual Valuations Used to Compute Taxable Valuations)**

	<u>January 1, 2018</u>	<u>Percent of Total</u>	<u>January 1, 2019</u>	<u>Percent of Total</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Residential Property	\$ 890,346,435	66.80%	\$ 922,127,553	67.05%	\$ 31,781,118	3.57%
Commercial Property (1)	255,108,657	19.14%	262,086,374	19.05%	6,977,717	2.74%
Industrial Property	141,430,801	10.61%	145,381,592	10.57%	3,950,791	2.79%
Multi-Residential (1)	40,417,066	3.03%	40,359,207	2.93%	(57,859)	-0.14%
Railroads	916,077	0.07%	1,192,320	0.09%	276,243	30.15%
Utilities (2)	4,569,712	0.34%	4,292,368	0.31%	(277,344)	-6.07%
<b>Total Valuations</b>	<b>\$ 1,332,788,748</b>	<b>100.00%</b>	<b>\$ 1,375,439,414</b>	<b>100.00%</b>	<b>\$ 42,650,666</b>	<b>3.20%</b>

1. Multi-residential properties were included with commercial properties until January 1, 2015. These properties include mobile home parks, manufactured home communities, land-leased communities, assisted living facilities, and properties with three or more separate living quarters.
2. Beginning with the January 1, 1999 valuations, gas and electric utility values have been excluded from the actual values shown. The taxation of these utilities is no longer based on assessed values. These utilities pay an excise tax based on the amount of energy delivered in a one year period. The amount of the City's utility tax revenue depends upon the amount of energy produced and used statewide and each city's proportional share.

**2019 Actual Valuations by Type Excluding Tax Increment Values**



**City of Muscatine**  
**Taxable Property Valuation Comparison**  
**(Excludes Tax Increment Values)**

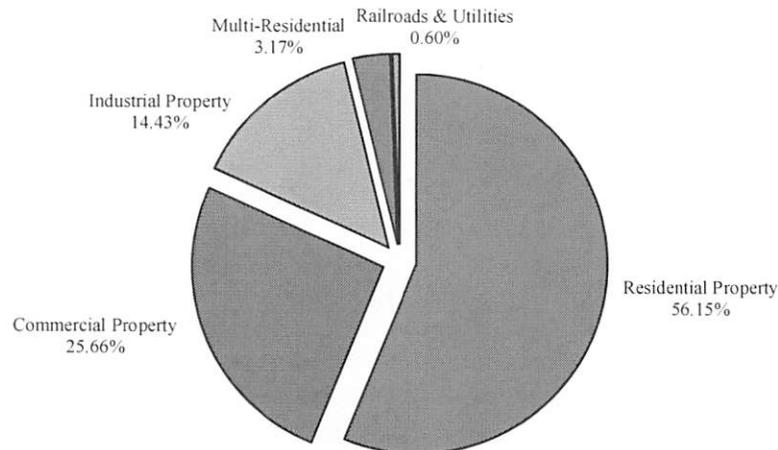
	<u>January 1, 2018</u>	<u>January 1, 2019</u>	<u>Valuation Increase (Decrease)</u>	<u>Percent Increase (Decrease) in Taxable Value</u>	<u>MEMO ONLY Percent Increase (Decrease) in Actual Value</u>
Residential Property (1)	\$ 504,858,389	\$ 504,040,953	\$ (817,436)	-0.16%	3.57%
Commercial Property (2)	223,837,935	230,377,751	6,539,816	2.92%	2.74%
Industrial Property (3)	125,927,119	129,529,216	3,602,097	2.86%	2.79%
Multi-Residential (4)	30,151,651	28,419,164	(1,732,487)	-5.75%	-0.14%
Railroads (5)	824,469	1,073,088	248,619	30.16%	30.15%
Utilities (6)	4,569,712	4,292,368	(277,344)	-6.07%	-6.07%
<b>Total Valuations</b>	<b>\$ 890,169,275</b>	<b>\$ 897,732,540</b>	<b>\$ 7,563,265</b>	<b>0.85%</b>	<b>3.20%</b>
Less Military Exemptions	1,542,716	1,464,932	(77,784)	-5.04%	
<b>Total Net Valuation</b>	<b>\$ 888,626,559</b>	<b>\$ 896,267,608</b>	<b>\$ 7,641,049</b>	<b>0.86%</b>	

**MEMO ONLY**

Total if Gas and Electric Utilities were Included

\$ 891,821,062	\$ 900,098,379	\$ 8,277,317	0.93%
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1. Residential taxable valuations realized a decrease in the rollback factor from 56.9180% to 55.0743% for January 1, 2019 (a decrease of 3.23% in taxable valuations).
2. Commercial valuations for January 1, 2013 were rolled back from 100% to 95%. For January 1, 2014 they were rolled back to 90%. These valuations were 90% for January 1, 2015, but they no longer include multi-residential properties which are now reported in a separate class. The commercial rollback remained at 90% for the January 1, 2016, January 1, 2017, January 1, 2018, and January 1, 2019 valuations.
3. Industrial property values for January 1, 2013 were rolled back from 100% to 95%. For January 1, 2014 they were rolled back to 90%. These valuations remained at 90% for January 1, 2015, January 1, 2016, January 1, 2017, January 1, 2018, and January 1, 2019.
4. Multi-residential properties were included with commercial properties until January 1, 2015. These properties include mobile home parks, manufactured home communities, land-leased communities, assisted living facilities, and properties with three or more separate living quarters. These properties were rolled back from 90% to 86.25% for January 1, 2015 and will continue to be rolled back 3.75% each year until 2023/2024 when the rollback will be equal to the rollback for residential properties. The rollback for the January 1, 2019 valuations is 71.25%.
5. Railroad property values for January 1, 2013 were rolled back from 100% to 95%. For January 1, 2014 they were rolled back to 90%. These valuations remained at 90% for January 1, 2015 and continued at 90% for January 1, 2016 through January 1, 2019.
6. Beginning with January 1, 1999 valuations, gas and electric utility values have been excluded from the actual values shown. The taxation of these utilities is no longer based on assessed values. These utilities pay an excise tax based on the amount of energy delivered in a one year period.

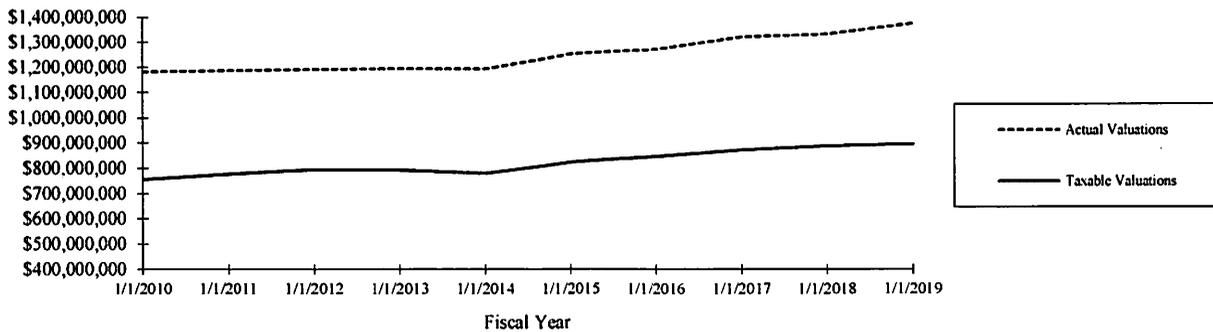


**2019 Taxable Valuations by Type**  
**(Valuations Used for 2020/2021 Tax Levy)**

**City of Muscatine  
History of Actual and Taxable Property Valuations  
FY 2011/2012 through FY 2020/2021  
(Excludes Tax Increment Values)**

Valuation Date	Fiscal Year	Actual Valuations (1)		Taxable Valuations		Percent Taxable of Actual (2)
		Valuation	Percent Change	Valuation	Percent Change	
January 1, 2010	2011/2012	\$ 1,182,251,155	1.62%	\$ 756,210,500	2.62%	63.96%
January 1, 2011	2012/2013	1,187,559,428	0.45%	777,688,432	2.84%	65.49%
January 1, 2012	2013/2014	1,191,824,137	0.36%	795,205,814	2.25%	66.72%
January 1, 2013	2014/2015	1,195,115,199	0.28%	794,221,063	-0.12%	66.46%
January 1, 2014	2015/2016	1,193,627,101	-0.12%	781,075,199	-1.66%	65.44%
January 1, 2015	2016/2017	1,253,806,921	5.04%	823,565,954	5.44%	65.69%
January 1, 2016	2017/2018	1,272,831,442	1.52%	847,834,365	2.95%	66.61%
January 1, 2017	2018/2019	1,321,975,383	3.86%	872,582,421	2.92%	66.01%
January 1, 2018	2019/2020	1,332,788,748	0.82%	888,626,559	1.84%	66.67%
January 1, 2019	2020/2021	1,375,439,414	3.20%	896,267,608	0.86%	65.16%
Increase in Values - 10 Year Period		\$ 193,188,259		\$ 140,057,108		
Percent Increase - 10 Year Period			16.34%		18.52%	

- Changes in actual valuations reflect equalization orders, re-valuations by the County Assessor as well as new growth. Growth in TIF districts is not included in the actual valuations in this schedule.
- Changes in taxable value as a percent of actual value are due to changes in the State rollback factors, primarily for residential property in years through 2013/2014. In 2014/2015 commercial and industrial properties were rolled back to 95% and for 2015/2016 those properties were rolled back to 90%. Beginning in 2016/2017 multi-residential properties, formerly included in commercial valuations, became a separate class and were rolled back to 86.25% in 2016/2017, to 82.50% in 2017/2018, to 78.75% in 2018/2019, to 75.00% in 2019/2020, and to 71.25% for 2020/2021.

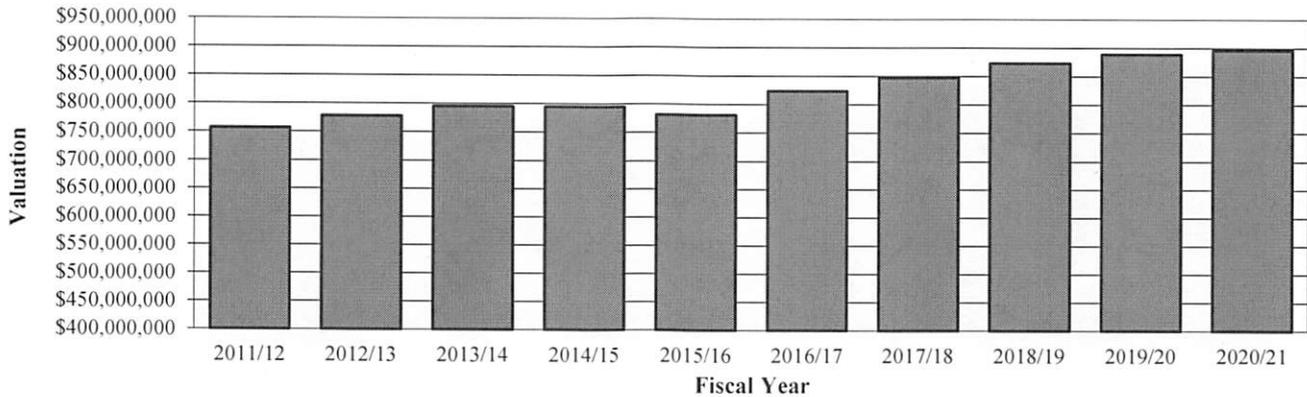


**10 Year History of Actual and Taxable Property Valuations**

**City of Muscatine  
Taxable Property Valuation History  
(Excludes Tax Increment Values)**

<b>Fiscal Year</b>	<b>Real Property</b>	<b>Public Utilities</b>	<b>Military Exemption</b>	<b>Total</b>	<b>Agricultural Land</b>
2011/12	\$ 750,941,861	\$ 7,339,282	\$ 2,070,643	\$ 756,210,500	\$ 906,007
2012/13	772,604,519	7,085,446	2,001,533	777,688,432	878,503
2013/14	790,521,876	6,629,974	1,946,036	795,205,814	908,805
2014/15	790,306,586	5,786,469	1,871,992	794,221,063	1,085,900
2015/16	777,854,524	5,032,917	1,812,242	781,075,199	979,288
2016/17	820,617,559	4,669,990	1,721,595	823,565,954	1,126,416
2017/18	844,902,037	4,613,164	1,680,836	847,834,365	1,111,462
2018/19	869,313,485	4,886,272	1,617,336	872,582,421	1,179,436
2019/20	884,775,094	5,394,181	1,542,716	888,626,559	1,512,053
2020/21	892,367,084	5,365,456	1,464,932	896,267,608	1,192,058

**Taxable Property Valuation  
Ten Year History**



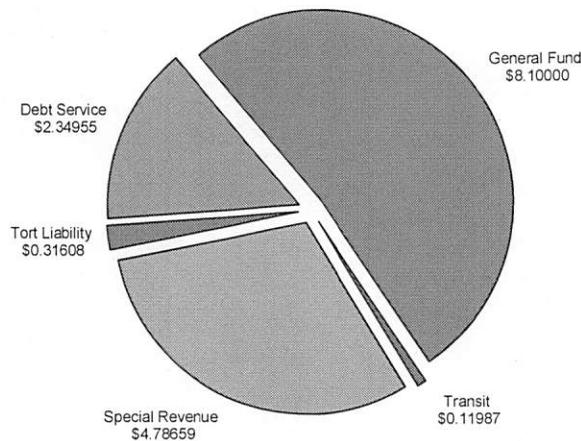
**City of Muscatine**

**Property Tax Levies by Type - Fiscal Year 2019/2020 and Proposed 2020/2021**

	2019/2020 Budget		2020/2021 Proposed Budget		Percent of Levy Increase (Decrease)	Change in Dollars Levied	Percent Change in Dollars Levied
	Collections	Levy Per \$1,000 of Assessed Valuation	Collections	Levy Per \$1,000 of Assessed Valuation			
General Fund	\$ 7,197,875	\$ 8.10000	\$ 7,259,768	\$ 8.10000	0.00%	\$ 61,893	0.86%
Transit System	49,825	0.05607	107,436	0.11987	113.79%	57,611	115.63%
Tort Liability	285,276	0.32103	283,292	0.31608	(1.54%)	(1,984)	(0.70%)
Special Revenue:							
Police and Fire Retirement	\$ 1,358,763	\$ 1.52906	\$ 1,460,387	1.62941	6.56%	\$ 101,624	7.48%
FICA/IPERS	737,009	0.82938	767,564	0.85640	3.26%	30,555	4.15%
Other Employee Benefits	2,041,514	2.29738	2,062,115	2.30078	0.15%	20,601	1.01%
Reduction *	(54,215)	(0.06101)	-	-	100.00%	54,215	100.00%
Subtotal	<u>\$ 4,083,071</u>	<u>\$ 4.59481</u>	<u>\$ 4,290,066</u>	<u>\$ 4.78659</u>	4.17%	<u>\$ 206,995</u>	5.07%
Debt Service	2,508,932	2.60018	2,288,629	2.34955	(9.64%)	(220,303)	(8.78%)
Levee Improvements	-	-	-	-		-	
Total	\$14,124,979	\$ 15.67209	\$ 14,229,191	\$ 15.67209	0.00%	\$ 104,212	0.74%
Agricultural Land	4,542	3.00375	3,581	3.00375	0.00%	(961)	(21.16%)
Grand Total	<u>\$14,129,521</u>	<u>\$ 15.67209</u>	<u>\$ 14,232,772</u>	<u>\$ 15.67209</u>	0.00%	<u>\$ 103,251</u>	0.73%
		\$ 3.00375		\$ 3.00375			

\* The Employee Benefits Levy for 2019/2020 was reduced from the amount necessary to fund 100% of General Fund employee benefits costs by the amount shown in order to keep the City's total tax rate the same as the prior year. This resulted in \$54,215 of General Fund benefits being funded from the General Fund in 2019/2020. For the 2020/2021 budget, 100% of the General Fund employee benefits are being funded from the Employee Benefits fund.

**City Tax Levy Rates By Type  
Proposed Budget 2020/2021  
\$15.67209  
per \$1,000 Valuation**



# 70-653

## Adoption of Budget and Certification of City Taxes

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

Resolution No.: \_\_\_\_\_

The City of: Muscatine

County Name: MUSCATINE

Date Budget Adopted: \_\_\_\_\_  
(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
<b>DEBT SERVICE</b>	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	5 7,290,797	7,259,768	43 8.10000
<b>Non-Voted Other Permissible Levies</b>					
(384)					
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7 107,895	107,436	45 0.11987
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 284,500	283,292	52 0.31608
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
<b>Voted Other Permissible Levies</b>					
(384)					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 7,683,192	7,650,496	
384.1	3.00375	Ag Land	26 3,581	3,581	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 7,686,773	7,654,077	Do Not Add
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29 1,466,632	1,460,387	1,62941
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 770,844	767,564	0.85640
Rules	Amt Nec	Other Employee Benefits	31 2,070,925	2,062,115	2.30078
<b>Total Employee Benefit Levies (29,30,31)</b>			32 4,308,401	4,290,066	65 4.78659
<b>Sub Total Special Revenue Levies (28+32)</b>			33 4,308,401	4,290,066	
<b>Valuation</b>					
386	As Req				
		<b>With Gas &amp; Elec</b>	<b>Without Gas &amp; Elec</b>		
	SSMID 1 (A)	(B)		0	66 0
	SSMID 2 (A)	(B)		0	67 0
	SSMID 3 (A)	(B)		0	68 0
	SSMID 4 (A)	(B)		0	69 0
	SSMID 5 (A)	(B)		0	565 0
	SSMID 6 (A)	(B)		0	566 0
	SSMID 7 (A)	(B)		0	### 0
	SSMID 8 (A)	(B)		0	### 0
<b>Total Special Revenue Levies</b>			39 4,308,401	4,290,066	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 2,297,626	2,288,629	70 2.34955
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 14,292,800	14,232,772	72 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.



City of Muscatine

Actual and Estimated State Commercial and Industrial Reimbursements  
Fiscal Years 2015/2016 Through 2018/2019 Actuals and 2019/2020 and 2020/2021 Estimated

	State Reimbursements (Actual and Estimated)					
	FY 2015/2016	FY 2016/2017	FY 2017/2018	FY 2018/2019	Estimated 2019/2020	Estimated 2020/2021
	Actual State Commercial & Industrial Reimb. 2015/2016	Actual State Commercial & Industrial Reimb. 2016/2017	Actual State Commercial & Industrial Reimb. 2017/2018	Actual State Commercial & Industrial Reimb. 2018/2019	Budgeted State Commercial & Industrial Reimb. 2019/2020	Budgeted State Commercial & Industrial Reimb. 2020/2021
General Fund	\$ 314,529	\$ 323,752	\$ 330,269	\$ 313,200	\$ 340,986	\$ 346,719
Transit System	11,759	9,222	4,583	2,208	2,360	5,131
Tort Liability	11,218	11,204	10,871	10,603	13,514	13,530
Special Revenue: Police and Fire Retirement FICA/IPERS Other Employee Benefits						
Total - Special Revenue	159,832	170,154	180,669	181,891	193,427	204,890
Debt Service	114,967	111,652	110,196	103,037	109,460	100,572
Levee Improvements	2,621	768	2,752			
Totals (Excludes Reimbursements in TIF Funds)	614,926	626,752	639,341	610,939	659,747	670,842 (2)

Taxable Valuations	\$ 781,075,199	\$ 823,565,954	\$ 847,834,365	\$ 872,582,421	\$ 888,626,559	\$ 896,267,608
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Reimbursement Equivalent to Tax Rateof (per \$1,000 of valuation)	\$ 0.787281	\$ 0.761022	\$ 0.754087	\$ 0.700150	\$ 0.742434	\$ 0.748484 (2)
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City Total Tax Rate (Current)	15.672090	15.672090	15.672090	15.672090	15.672090	15.672090
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Tax Rate to Generate Current Property Taxes Plus Reimbursement	\$ 16.45937	\$ 16.43311	\$ 16.42618	\$ 16.37224	\$ 16.41452	\$ 16.42057 (2)
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Percent Increase in Tax Levy to Generate Same Funding Amount	5.02%	4.86%	4.81%	4.47%	4.74%	4.78%
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1. Based on the first half of the year payment for 2019/2020, it appears the reimbursement will be less than the budget estimate.  
 2. This is the equivalent tax rate that would generate the amount of funds shown. The City, however, cannot levy funds in excess of State maximum amounts. The City could only increase the Emergency Tax Levy which would generate \$224,992.

<b>CITY NAME</b> Muscatine	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> Fiscal Year July 1, 2020 - June 30, 2021	<b>CITY CODE</b> 70-653
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The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>
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At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Council will publish notice and hold a hearing on the proposed city budget.

<b>City Web Site (if available):</b>		<b>City Telephone Number:</b>			
<b>Iowa Department of Management</b>					
		<b>Current Year Certified Property Tax</b>	<b>Budget Year Effective Property Tax</b>	<b>Budget Year Proposed Maximum Property Tax</b>	<b>Annual % CHG</b>
		<b>2019/2020</b>	<b>2020/2021**</b>	<b>2020/2021</b>	
Regular Taxable Valuation	1	891,821,062	896,267,608	896,267,608	
<b>Tax Levies:</b>					
Regular General	2	\$7,223,751	\$7,223,751	\$7,259,768	
Contract for Use of Bridge	3	\$0	\$0		
Opr & Maint Publicly Owned Transit	4	\$50,000	\$50,000	\$99,871	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	5	\$0	\$0		
Opr & Maint of City-Owned Civic Center	6	\$0	\$0		
Planning a Sanitary Disposal Project	7	\$0	\$0		
Liability, Property & Self-Insurance Costs	8	\$286,300	\$286,300	\$283,292	
Support of Local Emer. Mgmt. Commission	9	\$0	\$0		
Emergency	10	\$0	\$0		
Police & Fire Retirement	11	\$1,382,170	\$1,382,170	\$1,459,760	
FICA & IPERS	12	\$741,980	\$741,980	\$761,819	
Other Employee Benefits	13	\$1,973,602	\$1,973,602	\$2,041,160	
<b>*Total 384.15A Maximum Tax Levy</b>	14	\$11,657,803	\$11,657,803	\$11,905,670	2.13%
<b>Calculated 384.15A Maximum Tax Rate</b>	15	\$13.07191	\$13.00706	\$13.28361	

Explanation of significant increases in the budget:

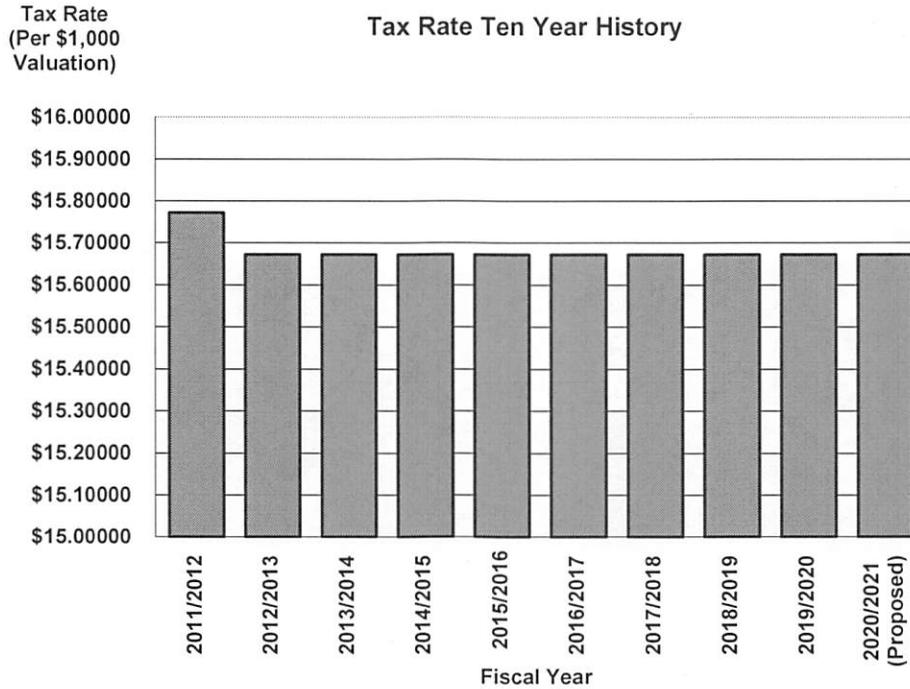
If applicable, the above notice also available online at:

\*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy

\*\*Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

City of Muscatine  
 City Tax Rate History  
 Fiscal Years 2011/2012 through Proposed 2020/2021

<u>Fiscal Year</u>	<u>Tax Rate (Per \$1,000 Valuation)</u>	<u>Percent Change</u>
2011/2012	\$ 15.77146	0.00%
2012/2013	15.67209	-0.63%
2013/2014	15.67209	0.00%
2014/2015	15.67209	0.00%
2015/2016	15.67209	0.00%
2016/2017	15.67209	0.00%
2017/2018	15.67209	0.00%
2018/2019	15.67209	0.00%
2019/2020	15.67209	0.00%
2020/2021 (Proposed)	15.67209	0.00%



**Tax Levies by Entity**

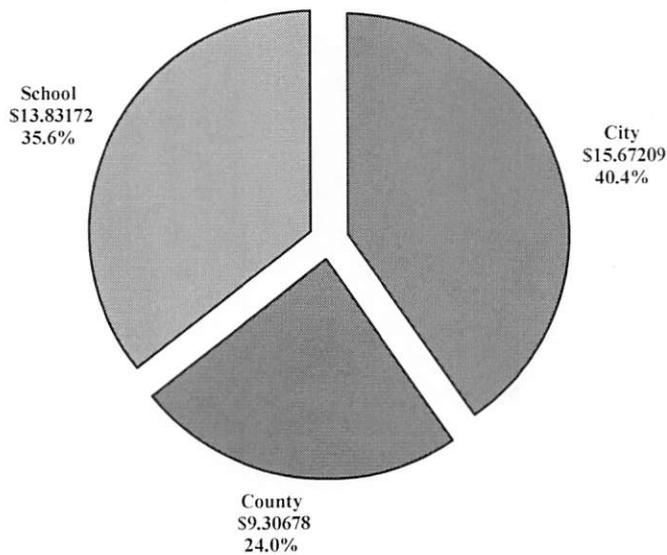
**Historical Comparison**

**Certified Levies Per \$1,000 of Valuation**

	<u>City</u>	<u>County</u>	<u>School</u>	<u>Total</u>
2011/2012	\$ 15.77146	\$ 9.51343	\$ 15.36192	\$ 40.64681
2012/2013	15.67209	9.12600	15.35345	40.15154
2013/2014	15.67209	9.09395	15.27597	40.04201
2014/2015	15.67209	9.09808	15.42605	40.19622
2015/2016	15.67209	9.36435	15.80950	40.84594
2016/2017	15.67209	9.44359	15.53914	40.65482
2017/2018	15.67209	9.07348	14.91989	39.66546
2018/2019	15.67209	8.67942	14.82884	39.18035
2019/2020	15.67209	9.30678	13.83172	38.81059
Percent of 2019/2020 Total Levy	40.4%	24.0%	35.6%	100.0%
2020/2021 Proposed *	15.67209	N/A	N/A	N/A

\* Tax levy rates for 2020/2021 for Muscatine County and the Muscatine Community School district are not yet available.

**Tax Levy Rates By Entity  
Fiscal Year 2019/2020  
\$38.81059 per \$1,000 Valuation**



**City of Muscatine**  
**History of Property Tax Levies by Type (Per \$1,000 of Valuation)**

	General (\$8.10 Max.)	Transit	Tort Liability	Emergency	Police & Fire Pension	P & F Rate	Employee Benefits Levies				Total Emp. Ben.	Debt Service	Levee	Total
							FICA/IPERS	Other Emp. Benefits	FICA/	Other Emp. Benefits				
2011/2012	\$ 8.10000	\$ 0.39489	\$ 0.29665	\$ -	\$ 1.34977	(24.76%)	\$ 0.69436	\$ 2.01778	\$ 4.06191	\$ 2.85051	\$ 0.06750	\$ 15.77146		
2012/2013	8.10000	0.40950	0.31915	-	1.43566	(26.12%)	0.71744	1.71896	3.87206	2.90388	0.06750	15.67209 (1)		
2013/2014	8.10000	0.47582	0.32969	-	1.70009	(30.12%)	0.73949	1.36724	3.80682	2.89226	0.06750	15.67209 (2)		
2014/2015	8.10000	0.36764	0.39521	-	1.75054	(30.41%)	0.74985	1.35079	3.85118	2.89056	0.06750	15.67209 (3)		
2015/2016	8.10000	0.30282	0.28889	-	1.73191	(27.77%)	0.78417	1.60003	4.11611	2.79677	0.06750	15.67209 (4)		
2016/2017	8.10000	0.23071	0.28031	-	1.56525	(25.92%)	0.77421	1.91768	4.25714	2.78470	0.01923	15.67209 (5)		
2017/2018	8.10000	0.11240	0.26661	-	1.52359	(25.68%)	0.73847	2.16894	4.43100	2.69458	0.06750	15.67209 (6)		
2018/2019	8.10000	0.05710	0.27422	-	1.60187	(26.02%)	0.81518	2.28703	4.70408	2.53669	-	15.67209 (7)		
2019/2020	8.10000	0.05607	0.32103	-	1.52906	(24.41%)	0.82938	2.23637	4.59481	2.60018	-	15.67209 (8)		
2020/2021 (Proposed)	8.10000	0.11987	0.31608	-	1.62941	(25.31%)	0.85640	2.30078	4.78659	2.34955	-	15.67209		

**Boxed tax rates indicate the highest rates in that category over the 10 years shown.**

- In order to not increase the property tax rate for 2012/2013 City Council chose to fund over \$100,000 in General Fund Other Employee Benefits from the General Fund balance instead of the Employee Benefits levy.
- In order to not increase the property tax rate for 2013/2014 City Council chose to fund over \$510,000 in General Fund Other Employee Benefits from the General Fund balance instead of the Employee Benefits levy.
- In order to not increase the property tax rate for 2014/2015 City Council chose to fund over \$369,000 in General Fund Other Employee Benefits from the General Fund balance instead of the Employee Benefits levy.
- In order to not increase the property tax rate for 2015/2016 the budget included funding \$193,000 in General Fund Other Employee Benefits from the General Fund balance instead of the Employee Benefits levy.
- In order to not increase the property tax rate for 2016/2017 the includes funding of over \$192,000 in General Fund Other Employee Benefits from the General Fund balance instead of the Employee Benefits levy. The Levee tax levy was also lowered to keep the same total tax rate.
- In order to not increase the property tax rate for 2017/2018 the budget includes funding of over \$230,000 in General Fund Other Employee Benefits from the General Fund balance instead of the Employee Benefits levy.
- In order to not increase the property tax rate for 2018/2019 the budget includes funding of over \$31,000 in General Fund Other Employee Benefits from the General Fund balance instead of the Employee Benefits levy. The City also lowered the Transit levy and did not levy the Levee levy in 2018/2019.
- In order to not increase the property tax rate for 2019/2020 the budget includes funding of over \$54,000 in General Fund Other Employee Benefits from the General Fund balance instead of the Employee Benefits levy. The City also maintained the lowered Transit levy and did not levy the Levee levy again in 2019/2020.

**City of Muscatine**  
**Fiscal Year 2018/2019 through Proposed 2020/2021 Property Tax Levies**  
**Impact on Owners of Various Valued Residential Homes**  
**(Note - the Average Residential Valuation 1-1-19 was \$105,235)**

	<u>Property Values/Taxable Values/Taxes</u>			
<b>Fiscal Year 2018/2019:</b>				
Actual Values 2018/2019	\$ 50,000	\$ 75,000	\$ 100,000	\$ 150,000
Taxable Values 2018/2019 (Rollback 55.6209%)	\$ 27,810	\$ 41,716	\$ 55,621	\$ 83,431
Proposed City Tax 2018/2019 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 436</u>	<u>\$ 654</u>	<u>\$ 872</u>	<u>\$ 1,308</u>
<b>Fiscal Year 2019/2020:</b>				
Actual Values 2019/2020	\$ 50,000	\$ 75,000	\$ 100,000	\$ 150,000
Taxable Values 2019/2020 (Rollback 56.9180%)	\$ 28,459	\$ 42,689	\$ 56,918	\$ 85,377
Proposed City Tax 2019/2020 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 446</u>	<u>\$ 669</u>	<u>\$ 892</u>	<u>\$ 1,338</u>
<b>Estimated Tax Impact on Residential Property Owners</b>	<u>\$ 10</u>	<u>\$ 15</u>	<u>\$ 20</u>	<u>\$ 30</u>
<b>Proposed Fiscal Year 2020/2021:</b>				
Actual Values 2020/2021	\$ 50,000	\$ 75,000	\$ 100,000	\$ 150,000
Taxable Values 2020/2021 (Rollback 55.0743%)	\$ 27,537	\$ 41,306 #	\$ 55,074 #	\$ 82,611
Proposed City Tax 2020/2021 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 432</u>	<u>\$ 647</u>	<u>\$ 863</u>	<u>\$ 1,295</u>
<b>Estimated Tax Impact on Residential Property Owners</b>	<u>\$ (14)</u>	<u>\$ (22)</u>	<u>\$ (29)</u>	<u>\$ (43)</u>
<b>Percent Increase</b> (Any differences due to rounding)	-3.14%	-3.29%	-3.25%	-3.21%

**City of Muscatine**  
**Fiscal Year 2013/2014 through Proposed 2020/2021**  
**(No Change in City Tax Rate During this Period)**  
**Impact on Owners of Various Valued Commercial & Industrial Properties**

	<u>Commercial or Industrial Property Values/Taxable Values/Taxes</u>				
<b>Fiscal Year 2013/2014:</b>					
Actual Values 2013/2014	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2013/2014 (No Rollback)	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
City Tax 2013/2014 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,567</u>	<u>\$ 2,351</u>	<u>\$ 3,918</u>	<u>\$ 7,836</u>	<u>\$ 15,672</u>
<b>Fiscal Year 2014/2015:</b>					
Actual Values 2014/2015	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2014/2015 (Rollback 95%)	\$ 95,000	\$ 142,500	\$ 237,500	\$ 475,000	\$ 950,000
City Tax 2014/2015 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,489</u>	<u>\$ 2,233</u>	<u>\$ 3,722</u>	<u>\$ 7,444</u>	<u>\$ 14,888</u>
<b>Estimated City Tax Impact on Industrial/Commercial Property Owners</b>	<u>\$ (78)</u>	<u>\$ (118)</u>	<u>\$ (196)</u>	<u>\$ (392)</u>	<u>\$ (784)</u>
<b>Fiscal Year 2015/2016:</b>					
Actual Values 2015/2016	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2015/2016 (Rollback 90%)	\$ 90,000	\$ 135,000	\$ 225,000	\$ 450,000	\$ 900,000
Estimated City Tax 2015/2016 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,410</u>	<u>\$ 2,116</u>	<u>\$ 3,526</u>	<u>\$ 7,052</u>	<u>\$ 14,105</u>
<b>Estimated City Tax Impact on Industrial/Commercial Property Owners</b>	<u>\$ (79)</u>	<u>\$ (117)</u>	<u>\$ (196)</u>	<u>\$ (392)</u>	<u>\$ (783)</u>
<b>Fiscal Year 2016/2017:</b>					
Actual Values 2016/2017	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2016/2017 (Rollback 90%)	\$ 90,000	\$ 135,000	\$ 225,000	\$ 450,000	\$ 900,000
Estimated City Tax 2016/2017 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,410</u>	<u>\$ 2,116</u>	<u>\$ 3,526</u>	<u>\$ 7,052</u>	<u>\$ 14,105</u>
<b>Estimated City Tax Impact on Industrial/Commercial Property Owners</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Muscatine**  
**Fiscal Year 2013/2014 through Proposed 2020/2021**  
**(No Change in City Tax Rate During this Period)**  
**Impact on Owners of Various Valued Commercial & Industrial Properties**

Commercial or Industrial Property Values/Taxable Values/Taxes

**Fiscal Year 2017/2018:**

Actual Values 2017/2018	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2017/2018 (Rollback 90%)	\$ 90,000	\$ 135,000	\$ 225,000	\$ 450,000	\$ 900,000
Estimated City Tax 2017/2018 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,410</u>	<u>\$ 2,116</u>	<u>\$ 3,526</u>	<u>\$ 7,052</u>	<u>\$ 14,105</u>

**Estimated City Tax Impact on Industrial/Commercial Property Owners**

<u>\$ -</u>				
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**Fiscal Year 2018/2019:**

Actual Values 2018/2019	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2018/2019 (Rollback 90%)	\$ 90,000	\$ 135,000	\$ 225,000	\$ 450,000	\$ 900,000
Estimated City Tax 2018/2019 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,410</u>	<u>\$ 2,116</u>	<u>\$ 3,526</u>	<u>\$ 7,052</u>	<u>\$ 14,105</u>

**Estimated City Tax Impact on Industrial/Commercial Property Owners**

<u>\$ -</u>				
-------------	-------------	-------------	-------------	-------------

**Proposed Fiscal Year 2019/2020:**

Actual Values 2019/2020	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2019/2020 (Rollback 90%)	\$ 90,000	\$ 135,000	\$ 225,000	\$ 450,000	\$ 900,000
Estimated City Tax 2019/2020 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,410</u>	<u>\$ 2,116</u>	<u>\$ 3,526</u>	<u>\$ 7,052</u>	<u>\$ 14,105</u>

**Estimated City Tax Impact on Industrial/Commercial Property Owners**

<u>\$ -</u>				
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**Proposed Fiscal Year 2020/2021:**

Actual Values 2020/2021	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2020/2021 (Rollback 90%)	\$ 90,000	\$ 135,000	\$ 225,000	\$ 450,000	\$ 900,000
Estimated City Tax 2020/2021 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,410</u>	<u>\$ 2,116</u>	<u>\$ 3,526</u>	<u>\$ 7,052</u>	<u>\$ 14,105</u>

**Estimated City Tax Impact on Industrial/Commercial Property Owners**

<u>\$ 24</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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**City of Muscatine**  
**Fiscal Year 2013/2014 through Proposed 2020/2021**  
**(No Change in City Tax Rate During this Period)**  
**Impact on Owners of Various Valued Commercial & Industrial Properties**

	<b>Commercial or Industrial Property Values/Taxable Values/Taxes</b>				
<b>Total Decrease from Actual 2013/2014 to Estimated 2020/2021</b>	<u>\$ (157)</u>	<u>\$ (235)</u>	<u>\$ (392)</u>	<u>\$ (784)</u>	<u>\$ (1,567)</u>
<b>Percent Decrease from Actual 2013/2014 to Estimated 2020/2021 (Differences due to rounding)</b>	-10.02%	-10.00%	-10.01%	-10.01%	-10.00%

**City of Muscatine**  
**Fiscal Year 2013/2014 through Proposed 2020/2021**  
**(No Change in City Tax Rate During this Period)**  
**Impact on Owners of Various Valued Multi-Residential Properties**

	<u>Multi-Residential Property Values/Taxable Values/Taxes</u>				
<b>Fiscal Year 2013/2014:</b>					
Actual Values 2013/2014	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2013/2014 (No Rollback)	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
City Tax 2013/2014 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,567</u>	<u>\$ 2,351</u>	<u>\$ 3,918</u>	<u>\$ 7,836</u>	<u>\$ 15,672</u>
<b>Fiscal Year 2014/2015:</b>					
Actual Values 2014/2015	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2014/2015 (Rollback 95%)	\$ 95,000	\$ 142,500	\$ 237,500	\$ 475,000	\$ 950,000
City Tax 2014/2015 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,489</u>	<u>\$ 2,233</u>	<u>\$ 3,722</u>	<u>\$ 7,444</u>	<u>\$ 14,888</u>
<b>Estimated City Tax Impact on Multi-Residential Property Owners</b>	<u>\$ (78)</u>	<u>\$ (118)</u>	<u>\$ (196)</u>	<u>\$ (392)</u>	<u>\$ (784)</u>
<b>Fiscal Year 2015/2016:</b>					
Actual Values 2015/2016	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2015/2016 (Rollback 90%)	\$ 90,000	\$ 135,000	\$ 225,000	\$ 450,000	\$ 900,000
Estimated City Tax 2015/2016 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,410</u>	<u>\$ 2,116</u>	<u>\$ 3,526</u>	<u>\$ 7,052</u>	<u>\$ 14,105</u>
<b>Estimated City Tax Impact on Multi-Residential Property Owners</b>	<u>\$ (79)</u>	<u>\$ (117)</u>	<u>\$ (196)</u>	<u>\$ (392)</u>	<u>\$ (783)</u>
<b>Fiscal Year 2016/2017:</b>					
Actual Values 2016/2017	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2016/2017 (Rollback 86.25%)	\$ 86,250	\$ 129,375	\$ 215,625	\$ 431,250	\$ 862,500
Estimated City Tax 2016/2017 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,352</u>	<u>\$ 2,028</u>	<u>\$ 3,379</u>	<u>\$ 6,759</u>	<u>\$ 13,517</u>
<b>Estimated City Tax Impact on Multi-Residential Property Owners</b>	<u>\$ (58)</u>	<u>\$ (88)</u>	<u>\$ (147)</u>	<u>\$ (293)</u>	<u>\$ (588)</u>

**City of Muscatine**  
**Fiscal Year 2013/2014 through Proposed 2020/2021**  
**(No Change in City Tax Rate During this Period)**  
**Impact on Owners of Various Valued Multi-Residential Properties**

	<u>Multi-Residential Property Values/Taxable Values/Taxes</u>				
<b>Fiscal Year 2017/2018:</b>					
Actual Values 2017/2018	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2017/2018 (Rollback 82.50%)	\$ 82,500	\$ 123,750	\$ 206,250	\$ 412,500	\$ 825,000
Estimated City Tax 2017/2018 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,293</u>	<u>\$ 1,939</u>	<u>\$ 3,232</u>	<u>\$ 6,465</u>	<u>\$ 12,929</u>
<b>Estimated City Tax Impact on Multi-Residential Property Owners</b>	<u>\$ (59)</u>	<u>\$ (89)</u>	<u>\$ (147)</u>	<u>\$ (294)</u>	<u>\$ (588)</u>
<b>Fiscal Year 2018/2019:</b>					
Actual Values 2018/2019	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2018/2019 (Rollback 78.75%)	\$ 78,750	\$ 118,125	\$ 196,875	\$ 393,750	\$ 787,500
Estimated City Tax 2018/2019 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,234</u>	<u>\$ 1,851</u>	<u>\$ 3,085</u>	<u>\$ 6,171</u>	<u>\$ 12,342</u>
<b>Estimated City Tax Impact on Multi-Residential Property Owners</b>	<u>\$ (59)</u>	<u>\$ (88)</u>	<u>\$ (147)</u>	<u>\$ (294)</u>	<u>\$ (587)</u>
<b>Proposed Fiscal Year 2019/2020:</b>					
Actual Values 2019/2020	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2019/2020 (Rollback 75.00%)	\$ 75,000	\$ 112,500	\$ 187,500	\$ 375,000	\$ 750,000
Estimated City Tax 2019/2020 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,175</u>	<u>\$ 1,763</u>	<u>\$ 2,939</u>	<u>\$ 5,877</u>	<u>\$ 11,754</u>
<b>Estimated City Tax Impact on Multi-Residential Property Owners</b>	<u>\$ (59)</u>	<u>\$ (88)</u>	<u>\$ (146)</u>	<u>\$ (294)</u>	<u>\$ (588)</u>
<b>Proposed Fiscal Year 2020/2021:</b>					
Actual Values 2020/2021	\$ 100,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 1,000,000
Taxable Values 2020/2021 (Rollback 71.25%)	\$ 71,250	\$ 106,875	\$ 178,125	\$ 356,250	\$ 712,500
Estimated City Tax 2020/2021 (\$15.67209/\$1,000 of Taxable Value)	<u>\$ 1,117</u>	<u>\$ 1,675</u>	<u>\$ 2,792</u>	<u>\$ 5,583</u>	<u>\$ 11,166</u>
<b>Estimated City Tax Impact on Multi-Residential Property Owners</b>	<u>\$ (58)</u>	<u>\$ (88)</u>	<u>\$ (147)</u>	<u>\$ (294)</u>	<u>\$ (588)</u>

**City of Muscatine**  
**Fiscal Year 2013/2014 through Proposed 2020/2021**  
**(No Change in City Tax Rate During this Period)**  
**Impact on Owners of Various Valued Multi-Residential Properties**

	<b>Multi-Residential Property Values/Taxable Values/Taxes</b>				
<b>Total Decrease in Annual Taxes from Actual 2013/2014 to Estimated 2020/2021</b>	<u>\$ (450)</u>	<u>\$ (676)</u>	<u>\$ (1,126)</u>	<u>\$ (2,253)</u>	<u>\$ (4,506)</u>
<b>Percent Decrease from Actual 2013/2014 to Estimated 2020/2021 (Differences due to rounding)</b>	-28.72%	-28.75%	-28.74%	-28.75%	-28.75%

**City of Muscatine**  
**Multi-Residential Property - Estimated Impact of Scheduled Future Rollbacks**  
**1/26/2020**

Multi-Residential Property Actual Valuation, January 1, 2019  
 (Values used for 2020/2021 Budget)

Actual Valuation Including TIF	\$ 41,530,654
Actual Valuation Excluding TIF	\$ 40,359,207

	<b>Multi- Residential Rollback</b>	<b>Actual FY 21 and Estimated Future Taxable Value</b>	<b>Annual Decrease in Taxable Value</b>	<b>Cumulative Decrease in Taxable Value</b>
<b>Fiscal Years:</b>				
FY 2020/2021	71.25%	\$ 28,419,164		
FY 2021/2022	67.50%	26,923,419	1,495,745	\$ 1,495,745
FY 2022/2023	63.75%	25,427,673	1,495,745	2,991,491
FY 2023/2024	60.00%	23,931,928	1,495,745	4,487,236
(Equal to Residential Rollback - 60% is Estimate; could be closer to 55% to 57%)				

**City of Muscatine  
Fulltime Employee Trends**

**General Fund**

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Budget 2019-20	Actual 2019-20	Budget 2020-21
City Administrator	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Wellness Program	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Human Resources	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Risk Management	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Finance	5.65	5.65	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Information Technology	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Buildings and Grounds	4.35	4.35	4.35	4.35	4.35	4.35	6.23	6.73	6.73	6.73	6.73
Police	43.88	44.88	44.73	43.73	43.73	43.73	43.73	43.73	43.73	43.73	43.73
Animal Control	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire	36.50	37.50	37.50	37.50	37.50	41.50	41.50	41.50	43.00	43.00	43.00
Library (FTE)	15.74	15.51	14.95	14.71	14.33	13.76	14.19	13.62	13.54	13.22	14.13 (1)
Art Center (FTE)	4.54	4.25	4.25	4.52	4.70	4.70	4.70	4.70	4.97	4.97	4.97
Park Administration	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Park Maintenance *	6.00	6.00	6.00	6.00	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Kent Stein Park *	1.12	1.12	1.12	1.12	1.22	1.22	1.22	1.22	1.22	1.22	1.22
Soccer Complex *	1.13	1.13	1.13	1.13	1.23	1.23	1.23	1.23	1.23	1.23	1.23
Recreation *	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cemetery *	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Development	6.72	6.92	6.92	6.93	7.44	7.42	7.42	7.42	7.80	7.58	8.00 (2)
Street Cleaning	1.75	1.75	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
Roadway Maintenance	11.43	11.43	11.43	11.43	11.43	11.43	11.43	11.43	11.43	11.43	11.43
Traffic Control Operations	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.13	2.54	2.19	2.75 (3)
Public Works Administration	1.33	1.33	1.33	1.33	1.33	1.33	1.33	1.33	1.33	1.33	1.33
<b>Total General Fund</b>	<b>152.64</b>	<b>154.32</b>	<b>153.81</b>	<b>152.85</b>	<b>154.16</b>	<b>157.57</b>	<b>159.88</b>	<b>160.94</b>	<b>163.42</b>	<b>162.53</b>	<b>164.42</b>

**City of Muscatine  
Fulltime Employee Trends**

**Enterprise / Other Funds**

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Budget 2019-20	Actual 2019-20	Budget 2020-21
Parking System	3.10	3.10	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Golf Course *	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Boat Harbor Operations	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Transit System *	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03
Refuse Collection	10.66	10.66	9.56	9.56	9.56	8.98	8.98	9.84	9.78	10.02	10.07 (4)	
Landfill	0.25	0.25	0.25	0.25	0.25	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Transfer Station	3.42	3.42	3.42	3.42	3.42	3.15	3.15	3.11	3.08	3.08	3.08	3.08
Water Pollution Control												
Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Plant Operations	10.75	10.75	9.75	8.75	8.75	8.75	8.48	8.48	7.48	7.48	7.48	7.48
Pumping Stations	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Laboratory Operations	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Biosolids Operations	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
High Strength Waste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collection and Drainage	6.53	6.53	6.53	6.53	6.53	6.53	6.53	6.28	6.03	6.03	6.03	6.28 (5)
Storm Water Operations	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58
Ambulance Operations	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Housing (FTE)	12.13	12.25	11.50	12.25	11.77	10.71	10.28	10.28	10.28	10.28	9.10	9.03 (6)
Equipment Services	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Total Enterprise/Other Funds</b>	<b>70.70</b>	<b>70.82</b>	<b>67.77</b>	<b>67.52</b>	<b>66.04</b>	<b>64.48</b>	<b>63.78</b>	<b>64.35</b>	<b>65.01</b>	<b>64.07</b>	<b>64.07</b>	<b>64.30</b>
<b>Grand Total</b>	<b>223.34</b>	<b>225.14</b>	<b>221.58</b>	<b>220.37</b>	<b>220.20</b>	<b>222.05</b>	<b>223.66</b>	<b>64.35</b>	<b>228.43</b>	<b>226.60</b>	<b>226.60</b>	<b>228.72</b>

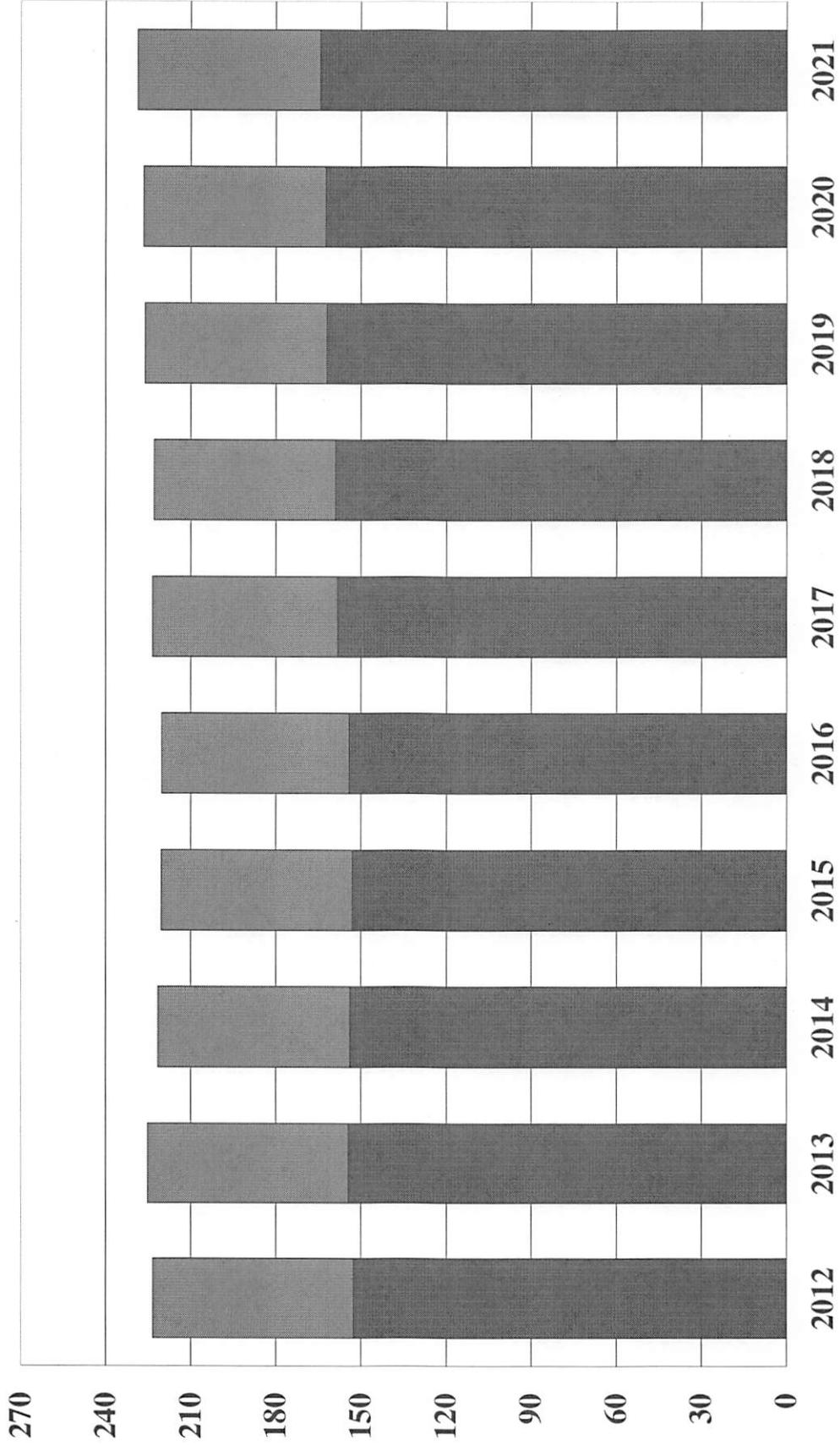
\* These departments have a substantial number of part time employees, primarily seasonal employees.

**Position Changes for the 2019/2020 Revised Estimate and 2020/2021 Budget:**

1. The 2019/2020 Library budget shows a reorganization that resulted in a .32 FTE decrease. The 2020/2021 library budget moves a .7 FTE position to a full time position. The part time reorganization for 2020/2021 also resulted in an increase of .61 FTE in part time hours.
2. The 2019/2020 Community Development department reorganization included the new director being allocated 60% to Community Development with the other 40% to Housing programs. Other positions were realigned and resulted in an overall decrease of .22 FTE for 2019/2020. The 2020/2021 budget increases the Director to 70% and a half time clerical position was added.
3. The 2019/2020 decrease in Engineering is due to the part time ROW inspector position not being filled. The Right-of-Way Inspector position is requested to be increased to a full time position beginning in March of 2020, with 75% allocated to Engineering.
4. The 2019/2020 Refuse revised estimate includes a 3/4 time Refuse Truck Driver effective 3/2/20 for the year round call in for residential bulk trash pick up. The 2020/2021 budget includes the 3/4 time Refuse Driver and a reorganization of part time hours including reduction of Compost site attendant hours and reallocation of a portion of the fulltime Community Service Officer to Refuse.
5. The 2020/2021 Collection and Drainage budget includes a requested 25% allocation of a fulltime Row-of-Way Inspector beginning in March of 2020.
6. The 2019/2020 revised estimate and 2020/2021 Housing budget decrease is due to combining the Housing Director position with the Community Development Director position and reallocating one Housing Specialist between Community Development and Refuse for code enforcement.

# Fulltime Employee Trends Ten Year History

Number of Employees



■ General Fund  
■ Other Funds

Fiscal Years

**City of Muscatine  
General Administrative Fees  
Fiscal Year 2020/2021 Budget**

	<b>Budget 2019/2020</b>	<b>Actual Cost Allocation</b>	<b>Alternate FY 2020/2021 Increase - 3.0%</b>	<b>Recommended General Admin. Fees</b>
Airport Operations	\$ 10,000	\$ 6,282	\$ 10,300	\$ 10,300
Transit Operations	12,700	60,987	13,081	13,100
Parking System	22,100	11,690	22,763	22,800
Golf Course	20,900	41,236	21,527	21,500
Add'l Golf Course (Council FY98 Budget)	11,500	N/A	11,845	11,800
Boat Harbor *	500	1,177	515	500
Marina	-	690	-	-
Ambulance Operations	36,900	29,882	38,007	38,000
Refuse Collection	53,300	118,016	54,899	54,900
Landfill Operations	39,600	39,613	40,788	40,800
Transfer Station Operations	-	124,131	-	-
Water Pollution Control	179,900	175,312	185,297	185,300
Collection and Drainage	7,800	40,934	8,034	8,000
CVB Operations	3,700	7,082	3,811	3,800
<b>Total</b>	<b>\$ 398,900</b>	<b>\$ 657,033</b>	<b>\$ 410,867</b>	<b>\$ 410,800</b>

\* Reduced City Admin fee to Boat Harbor beginning in FY 2018 due to limited revenues. Revised Estimate General Admin. fee to \$500 for both Rev. Est. and FY 21.

**City of Muscatine**  
**Parks Administrative Fee Computation FY 2020/2021**  
**Basis - FY 2019/2020 Budgeted Expenditures**

Park Administration Budget		\$	<u>204,500</u>
Park Activities (Without Capital Outlay and Transfers):			
Park Maintenance	\$		746,400
Kent Stein			219,100
Soccer			237,900
Recreation			124,800
Aquatic Center			160,700
Cemetery			174,900
Golf Course Maintenance			336,600
Golf Course Clubhouse			374,900
Boat Harbor			20,300
Marina			<u>11,900</u>
 Total		 \$	 <u>2,407,500</u>

	Budget 2019/2020	Actual Cost Allocation	Alternate 2020/2021 Increase - 3.0%	Recommended Park Admin Fees 2020/2021
Administrative Fees:				
Golf Course (Normal)	\$ 10,600	\$ 28,592	\$ 10,918	\$ 10,900
Golf Course (Athletic Facilities Mgr 25%)	15,300	-	15,759	15,800
Golf Course Clubhouse *	-	31,845	-	-
Boat Harbor **	1,000	1,724	1,030	1,000
Marina	-	1,011	-	-
Park Maintenance	-	63,401	-	-
Kent Stein	-	18,611	-	-
Soccer	-	20,208	-	-
Recreation	-	10,601	-	-
Swimming Pools	-	13,650	-	-
Cemetery	-	14,857	-	-
	<u>\$ 26,900</u>	<u>\$ 204,500</u>	<u>\$ 27,707</u>	<u>\$ 27,700</u>

\* Administrative fee waived for Golf Clubhouse for FY 12 - FY 21 due to funding new maintenance building, fairway irrigation system, and minimal fund balance.

\*\* Reduced Parks Admin fee to Boat Harbor beginning in FY 2018 due to limited revenues. Revised Estimate Parks Admin. fee for Boat Harbor to \$1,000 for both Rev. Est. and FY 21.

**City of Muscatine**  
**Public Works Administrative Fee Computation FY 2020/2021**  
**Basis - FY 2019/2020 Budgeted Expenditures**

Public Works Administration Budget (Without Transfers)		<u>\$</u>	<u>201,600</u>
Public Works Activities (Without Capital Outlay and Transfers):			
Buildings and Grounds	\$		659,700
Engineering			331,400
Roadway Maintenance			1,307,900
Traffic Control			173,600
Street Cleaning			202,300
Snow & Ice Control			432,500
Refuse Collection			2,036,300
Landfill Operations			683,500
Transfer Station			2,141,800
Transit			1,052,300
Collection and Drainage			706,300
Storm Water Operations (Now WPCP Division)			-
Equipment Services			<u>1,257,800</u>
<b>Total</b>		<u>\$</u>	<u>10,985,400</u>

	<b>Budget</b>	<b>Actual Cost</b>	<b>Alternate</b>	<b>Recommended</b>
	<b>2019/2020</b>	<b>Allocation</b>	<b>2020/2021</b>	<b>Public Works</b>
			<b>Increase - 3.0%</b>	<b>Fees 2020/2021</b>
<b>Administrative Fees:</b>				
Refuse Collection	\$ 22,800	\$ 37,369	\$ 23,484	\$ 23,500
Landfill Operations	19,900	12,543	20,497	20,500
Transfer Station	-	39,306	-	-
Transit	4,400	19,311	4,532	4,500
Collection and Drainage	4,400	12,962	4,532	4,500
Storm Water Operations (Now WPCP)	-	-	-	-
Equipment Services	<u>18,800</u>	<u>23,083</u>	<u>19,364</u>	<u>19,400</u>
	<u>\$ 70,300</u>	<u>\$ 144,574</u>	<u>\$ 72,409</u>	<u>\$ 72,400</u>

**Fire Department Ambulance Service  
Administrative Fees and Funding Transfer Projections  
FY 2020/2021**

	<b>Budget FY 2019/2020</b>	<b>Rev. Est. FY 2019/2020</b>	<b>Budget FY 2020/2021</b>
Item 1. Administrative Fee Allocation (City Administration)	\$ 36,900	\$ 36,900	\$ 38,000
Item 2. Administrative Fees - IT Department	6,400	6,400	6,700
Item 3. Allocation of Fire Personnel: Beginning in FY 2009/2010 used a percentage of total fire personal services costs	1,079,400 (25.0%)	1,079,400	1,105,200 (Budgeted wages & benefits minus amt below, times 25%)
Additional for Increased Revenue from GEMT (1/2 Year Budgeted in FY 20; full year in FY 21)	116,300	116,300	232,600
	<b>\$ 1,239,000</b>	<b>\$ 1,239,000</b>	<b>\$ 1,382,500</b>

FY 13 Rev. Est. = 25.5% (Increased due to added firefighter position)

FY 14 Budget = 25.5%

FY 15 Budget = 25.7%

FY 15 Rev. Est. = 25.7% (Inc'd OT)

FY 16 Budget = 23.0%

FY 17 Budget = 23.0% of Fire personal services including 2 additional Firefighters

FY 17 Final Budget = 22.5% of Fire personal services including 4 additional Firefighters

FY 18 Budget = 22.5% of Fire FY 18 personal services

FY 19 Proposed Budget = 24.5% of Fire FY 19 personal services

FY 20 Proposed Budget = 25.0% of Fire FY 20 Prel. personal services (3.1% increase from FY 19)

FY 20 Proposed Budget with 3 Add'l Firefighters 1-1-20 would be = 27.1% of Fire FY 20 personal services costs

FY 21 - Proposed Budget = 25% of Prel. Personal services without GEMT-funded (2.4% increase from FY 20)

**Information Technology Administrative Fee Projections  
FY 2020/2021**

	<b>Budget</b>	<b>Rev. Est.</b>	<b>Budget</b>
	<b>FY 2019/2020</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>
			<b>(5.0% Increase)</b>
Golf Course	\$ 1,900	\$ 1,900	\$ 2,000
Ambulance Operations	6,400	6,400	6,700
Transit Operations	3,600	3,600	3,800
Parking System	3,500	3,500	3,700
Transfer Station	3,700	3,700	3,900
Water Pollution Control	9,700	9,700	10,200
Collection and Drainage	4,300	4,300	4,500
Clark House	1,600	1,600	1,700
Sunset Park	800	800	800
Voucher Program	3,500	3,500	3,700
<b>Totals</b>	<b>\$ 39,000</b>	<b>\$ 39,000</b>	<b>\$ 41,000</b>

**Communications Manager Allocation Projections (1/6 to Each)  
Revised Estimate FY 2019/2020 and Budget FY 2020/2021**

	<b>Budget</b>	<b>Rev. Est.</b>	<b>Budget</b>
	<b>FY 2019/2020</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>
City Administrator	\$ 15,000	\$ 15,000	\$ 15,800
Public Works (Admin Budget Transfer)	14,900	14,900	15,700
Refuse Collection	14,900	14,900	15,700
WPCP	14,900	14,900	15,700
Collection and Drainage	14,900	14,900	15,700
TIF (Part of Admin Costs)	14,900	14,900	15,700
<b>Totals</b>	<b>\$ 89,500</b>	<b>\$ 89,500</b>	<b>\$ 94,300</b>

City of Muscatine

History of Agency Requests and Appropriations

Fiscal Year 2017/2018 through Proposed Budget 2020/2021

	Budget 2017/2018		Budget 2018/2019		Budget 2019/2020		Proposed 2020/2021		Percent Change Proposed Budget FY 2020/21 from Budget FY 2019/20
	Request	Budget/ Rev. Est.	Request	Budget/ Rev. Est.	Request	Budget/ Rev. Est.	Request	Proposed Budget	
Senior Resources (Includes Meals on Wheels)	\$ 30,000	\$ 30,000 (1)	\$ 30,000 (1)	\$ 25,000 (1)	\$ 25,000 (1)	\$ 25,000 (1)	\$ 27,500 (1)	\$ 25,000	0.00%
Vision 20/20 Board	N/A	N/A	N/A	N/A	N/A	N/A	60,000 (3)	0	
CVB - Tourism/Convention (Part of City effective 7-1-15)	90,400	110,300 (2)	120,000 (2)	130,500 (2)	115,000 (2)	123,700 (2)	125,000 (2)	125,000 (2)	1.05% (2)
Humane Society	65,000	65,000	70,000	70,000	75,000	75,000	85,000	75,000	0.00%
Chamber of Commerce & Industry	38,000	38,000	38,000	38,000	43,000	43,000	43,000	43,000	0.00%
<b>Total</b>	<u>\$ 223,400</u>	<u>\$ 243,300</u>	<u>\$ 258,000</u>	<u>\$ 263,500</u>	<u>\$ 258,000</u>	<u>\$ 266,700</u>	<u>\$ 340,500</u>	<u>\$ 268,000</u>	10.15%
<b>Contract for Services:</b>									
MCSA - Homeless Prevention Program	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	0.00%

1. For the 2017/2018 budget, City Council approved a one-time increase in the subsidy to Senior Resources due to their loss of other funding. The approved budget for 2018/2019 was \$5,000 more than their previous status quo funding allocation and that allocation was maintained for 2019/2020.
2. Actual CVB subsidies are adjusted to 25% of the prior year hotel/motel taxes each year. The 2019/2020 revised estimate CVB subsidy is based on 25% of actual hotel/motel receipts in 2018/2019.
3. The Vision 20/20 Board is requesting a 3-year commitment totaling \$60,000 with \$20,000 in each of the next three years.

City of Muscatine  
 General Fund Capital Outlay  
 Revised Estimate Requests - Approved or Not Approved  
 Revised Estimate 2019/2020

Department/Item	Original Budget	Revised Estimate Request	City Admin Recommendation	Funding Sources			
				General Fund	Equipment Replacement	Road Use Tax	Other Sources
<b>Computer Operations</b>							
Network Access Control	\$ 42,700	\$ 11,400	Yes	\$ 11,400	\$ -	\$ -	\$ -
Network Switches	34,300	35,900	Yes	35,900	-	-	-
Vmware vSphere v6.0 Standard	-	14,200	Yes	14,200	-	-	-
Professional Services - Server Virtualization Project	-	8,600	Yes	8,600	-	-	-
Enterprise Back-up	-	3,500	Yes	3,500	-	-	-
Computer Equipment Replacement	50,000	50,000	Yes	50,000	-	-	-
Subtotal	<u>\$ 127,000</u>	<u>\$ 123,600</u>		<u>\$ 123,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Buildings and Grounds</b>							
Public Works - Mower (see separate list for Deferred Maint Projects)	\$ 12,700	\$ 12,700	Yes	\$ -	\$ -	\$ 12,700	\$ -
Subtotal	<u>\$ 12,700</u>	<u>\$ 12,700</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,700</u>	<u>\$ -</u>
<b>Police Operations</b>							
WatchGuard Squad and Body Worn Cameras	\$ 148,000	\$ 148,000	Yes	\$ 148,000	\$ -	\$ -	\$ -
Administrative Vehicle	25,000	25,000	Yes	-	25,000	-	-
Lights Bars (2)	7,000	7,000	Yes	7,000	-	-	-
Radar Units (2)	6,500	6,500	Yes	6,500	-	-	-
Firearm Buyback - Fry	-	467	Yes	500	-	-	-
Firearm Buyback - Talkington	-	467	Yes	500	-	-	-
PBTs (2) (GTSB Grant)	-	800	Yes	800	-	-	-
Ballistic Vest Buyback - Raisback	-	409	Yes	400	-	-	-
Ballistic Vest Buyback - Buss (1/2 Grant)	-	499	Yes	500	-	-	-
Ballistic Vest Buyback - Williams (1/2 Grant)	-	799	Yes	800	-	-	-
Ballistic Vest Buyback - Fowler (1/2 Grant)	-	799	Yes	800	-	-	-
K-9	-	20,000	Yes - Moved from FY 21 Budget	20,000	-	-	-
Tactical Robot	-	48,000	Yes - 100% Funded from Donations	-	-	-	48,000
Department Rifles (JAG Grant) (3)	-	2,255	Yes	-	-	-	2,300
Department Rifles (Balance of Cost)	-	1,311	Yes	1,300	-	-	-
Taser X269P Weapons (16)	-	5,296	Yes	-	-	-	5,300
Docking Stations for in Car Computers (5)	-	3,507	Yes - Forfeitures	-	-	-	3,500
	<u>\$ 186,500</u>	<u>\$ 271,109</u>		<u>\$ 187,100</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 59,100</u>
<b>Animal Control</b>							
Pickup Truck and Animal Carrier	\$ 45,000	\$ 45,000	Yes	\$ -	\$ 45,000	\$ -	\$ -
Subtotal	<u>\$ 45,000</u>	<u>\$ 45,000</u>		<u>\$ -</u>	<u>\$ 45,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fire Operations</b>							
Hose Tester	\$ 3,000	\$ 3,000	Yes	\$ 3,000	\$ -	\$ -	\$ -
5" LDH Hose (8)	4,400	4,200	Yes	4,200	-	-	-
1 3/4 Nozzles (6)	4,500	4,400	Yes	4,400	-	-	-
2 1/2 Nozzles (8)	8,300	5,800	Yes	5,800	-	-	-
Blitz Monitor Deck Gun	3,500	3,100	Yes	3,100	-	-	-
Fire Investigation Trailer	4,000	2,800	Yes	2,800	-	-	-
PFD's (2)	500	400	Yes	400	-	-	-
Fire Station Software	6,000	5,900	Yes	5,900	-	-	-
Time Clock Program	4,800	4,800	Yes	4,800	-	-	-
1 3/4 " Hose	-	1,000	Yes	1,000	-	-	-
Subtotal	<u>\$ 39,000</u>	<u>\$ 35,400</u>		<u>\$ 35,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Cemetery Operations</b>							
Tractor	\$ 42,000	\$ 44,100	Yes	\$ -	\$ 44,100	\$ -	\$ -
Subtotal	<u>\$ 42,000</u>	<u>\$ 44,100</u>		<u>\$ -</u>	<u>\$ 44,100</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Park Maintenance</b>							
Resurface Concrete Around Restroom	\$ 12,000	\$ 12,000	Yes	\$ 12,000	\$ -	\$ -	\$ -
Subtotal	<u>\$ 12,000</u>	<u>\$ 12,000</u>		<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Muscatine**  
**General Fund Capital Outlay**  
**Revised Estimate Requests - Approved or Not Approved**  
**Revised Estimate 2019/2020**

Department/Item	Original Budget	Revised Estimate Request	City Admin Recommendation	Funding Sources			
				General Fund	Equipment Replacement	Road Use Tax	Other Sources
<b>Swimming Pools</b>							
Pool Painting	\$ 30,000	\$ 27,500	Yes	\$ 27,500	\$ -	\$ -	\$ -
Canopies	12,500	12,500	Yes	12,500	-	-	-
Refinish Water Slides	10,000	10,000	Yes	10,000	-	-	-
Paint Shallow Area	-	3,600	Yes	3,600	-	-	-
Subtotal	<u>\$ 52,500</u>	<u>\$ 53,600</u>		<u>\$ 53,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Kent Stein Park</b>							
Hot Chocolate Machines (2)	\$ 2,000	\$ 1,800	Yes	\$ 1,800	\$ -	\$ -	\$ -
Subtotal	<u>\$ 2,000</u>	<u>\$ 1,800</u>		<u>\$ 1,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Soccer Complex</b>							
Mower	\$ 82,000	\$ 73,400	Yes	\$ -	\$ 73,400	\$ -	\$ -
Utility Vehicle	20,000	19,100	Yes	-	19,100	-	-
Subtotal	<u>\$ 102,000</u>	<u>\$ 92,500</u>		<u>\$ -</u>	<u>\$ 92,500</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Library</b>							
Library Materials (Books, CD's, Digital Media, Etc.)	\$ 139,500	\$ 147,100	Yes	\$ 147,100	\$ -	\$ -	\$ -
Subtotal	<u>\$ 139,500</u>	<u>\$ 147,100</u>		<u>\$ 147,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Engineering</b>							
Truck (F150) Two-Wheel Drive - ROW Inspector	\$ 22,400	\$ 22,400	Yes	\$ -	\$ -	\$ 22,400	\$ -
AutoCad License	6,500	6,500	Yes	-	-	6,500	-
Computer - ROW Inspector	1,500	1,500	Yes	-	-	1,500	-
Subtotal	<u>\$ 30,400</u>	<u>\$ 30,400</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,400</u>	<u>\$ -</u>
<b>Public Works Admin</b>							
Computer for Public Works Secretary	\$ 1,500	\$ 1,500	Yes	\$ -	\$ -	\$ 1,500	\$ -
Copier/Printer	5,900	4,200	Yes	-	-	4,200	-
Subtotal	<u>\$ 7,400</u>	<u>\$ 5,700</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,700</u>	<u>\$ -</u>
<b>Roadway Maintenance</b>							
36,200 GVW Single Axle Truck	\$ 135,000	\$ 115,500	Yes	\$ -	\$ -	\$ 115,500	\$ -
Saw Trailer (Drop Down Style)	11,000	-	Deferred	-	-	-	-
Asphalt Recycler	50,000	109,100	Yes	-	-	109,100	-
Asphalt/Concrete Grinding	75,000	75,000	Yes	-	-	75,000	-
Computer (Supervisor)	2,000	1,900	Yes	-	-	1,900	-
Ipad	700	700	Yes	-	-	700	-
4x4 Pickup (Carried Forward from FY 19)	-	31,900	Yes	-	-	31,900	-
Subtotal	<u>\$ 273,700</u>	<u>\$ 334,100</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 334,100</u>	<u>\$ -</u>
<b>Snow &amp; Ice Control</b>							
4-way 9' Plow	\$ 6,500	\$ -	Deferred	\$ -	\$ -	\$ -	\$ -
2-way 10' Plow	18,000	13,100	Yes	-	-	13,100	-
10' Stainless Steel Salt Box	28,000	20,600	Yes	-	-	20,600	-
10' Under Body Scraper	20,000	11,800	Yes	-	-	11,800	-
LAS Anti-Ice System (Carried Forward from FY 19)	-	25,000	Yes	-	-	25,000	-
Subtotal	<u>\$ 72,500</u>	<u>\$ 70,500</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,500</u>	<u>\$ -</u>
<b>Street Cleaning</b>							
Leafbox	\$ 15,000	\$ -	Deferred	\$ -	\$ -	\$ -	\$ -
Subtotal	<u>\$ 15,000</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Traffic Control</b>							
Year #5 Street Name Signs	\$ 9,600	\$ 9,600	Yes	\$ -	\$ -	\$ 9,600	\$ -
42" Channelizer Cones	6,800	5,500	Yes	-	-	5,500	-
Computer	2,700	2,800	Yes	-	-	2,800	-
Subtotal	<u>\$ 19,100</u>	<u>\$ 17,900</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,900</u>	<u>\$ -</u>
<b>Total</b>	<u><u>\$ 1,178,300</u></u>	<u><u>\$ 1,297,509</u></u>		<u><u>\$ 560,600</u></u>	<u><u>\$ 206,600</u></u>	<u><u>\$ 471,300</u></u>	<u><u>\$ 59,100</u></u>

**City of Muscatine  
General Fund Capital Outlay  
Department Requests and City Administrator Recommendation  
Budget 2020/2021**

<u>Department/Item</u>	<u>Budget Request</u>	<u>City Admin. Recommendation</u>	<u>Funding Sources</u>			
			<u>General Fund</u>	<u>Equipment Replacement</u>	<u>Road Use Tax</u>	<u>Other Sources</u>
<b>Computer Operations</b>						
Computer Replacement Fund	\$ 50,000	Yes	\$ 50,000	\$ -	\$ -	\$ -
ConnectWise Automate/Control	8,400	Yes	8,400	-	-	-
Subtotal	<u>\$ 58,400</u>		<u>\$ 58,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Buildings and Grounds</b>						
City Hall under porch Concrete Repair	\$ 8,500	Deferred Maint Request	\$ -	\$ -	\$ -	\$ -
PW Roof Replacement	248,032	Deferred Maint Request	-	-	-	-
One Ton Cargo Van	32,000	Yes	-	32,000	-	-
Purchase Property (\$253,000)	253,000		-	-	-	-
City Hall AC Upgrades	621,441	Future Year	-	-	-	-
Window AC - City Hall	1,200	Yes	1,200	-	-	-
Mower - New Library	6,200	Yes	6,200	-	-	-
Wash Bay Repairs	8,850	Deferred Maint Request	-	-	-	-
Parking Lot Lighting - PW	59,100	Deferred Maint Request	-	-	-	-
Art Center Plumbing	11,000	Deferred Maint Request	-	-	-	-
Airport Hangar Roof Repairs	96,883	Deferred Maint Request	-	-	-	-
Drive-Thru Automatic Wash Bay	367,284	Cap Project Request	-	-	-	-
Commercial Range - Fire	8,500	Yes	8,500	-	-	-
Commercial Ansul-type hood System	48,000	Deferred Maint Request	-	-	-	-
Ceiling Fans - Apparatus Floor - Fire	1,300	No	-	-	-	-
Ceommercial Ice Maker - Fire	3,900	No	-	-	-	-
Concrete Wall Planter Repair	6,836	No	-	-	-	-
Garage - New Library	46,900	No	-	-	-	-
Key Card Swipe System - PSB	90,400	No	-	-	-	-
Mower - Fire Station #2	3,500	No	-	-	-	-
Subtotal - Operating Budget	<u>\$ 1,922,826</u>		<u>15,900</u>	<u>32,000</u>	<u>-</u>	<u>-</u>
<b>Community Development</b>						
Ipads (6)	\$ 4,500	Yes	\$ 4,500	\$ -	\$ -	\$ -
Body Cameras (4)	1,700	Yes	1,700	-	-	-
Community Development Vehicle	22,000	No	-	-	-	-
Subtotal	<u>\$ 28,200</u>		<u>\$ 6,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Police Operations</b>						
Tahoes (5)	\$ 245,000	Yes	\$ -	\$ 245,000	\$ -	\$ -
Lights Bars (2)	7,000	Yes	7,000	-	-	-
Radar Units (2)	6,400	Yes	6,400	-	-	-
Range Building (not shown on Form 2)	100,000	Cap Project Request	-	-	-	-
PSB Camera System	6,000	Yes	6,000	-	-	-
K-9	20,000	Moved to FY 20	-	-	-	-
360 Imagining System	11,500	No	-	-	-	-
Negotiato throw phone	24,000	No	-	-	-	-
Subtotal	<u>\$ 419,900</u>		<u>\$ 19,400</u>	<u>\$ 245,000</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Muscatine**  
**General Fund Capital Outlay**  
**Department Requests and City Administrator Recommendation**  
**Budget 2020/2021**

Department/Item	Budget Request	City Admin. Recommendation	Funding Sources			
			General Fund	Equipment Replacement	Road Use Tax	Other Sources
<b>Fire Operations</b>						
Replace 1988 Smeal Fire Engine	\$ 640,000	Defer - Future Bonding	\$ -	\$ -	\$ -	\$ -
Bodywork/Painting on 2006 Fire Engine	13,000	Moved to Line Items	-	-	-	-
RAE MultiRAE Air Monitor	3,000	Yes	3,000	-	-	-
SCBA Airpack Harnesses (40)	425,000	Reduced to 20	212,500	-	-	-
Fire Station #3	1,900,000	Cap Project Request - Need Study Results	-	-	-	-
Rescue Randy 165 lb Rescue Dummy	1,600	Yes	1,600	-	-	-
Dayroom Furniture	4,000	Yes	4,000	-	-	-
Rescue Ropes for T#310	5,100	Yes	5,100	-	-	-
Gym Equipment	4,500	Yes	4,500	-	-	-
Subtotal	<u>\$ 2,996,200</u>		<u>\$ 230,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Cemetery Operations</b>						
ZT Mower	\$ 13,500	Yes	\$ -	\$ 13,500	\$ -	\$ -
Wide Area Mower	25,000	No	-	-	-	-
Lean to Shed	6,500	No	-	-	-	-
Subtotal	<u>\$ 45,000</u>		<u>\$ -</u>	<u>\$ 13,500</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Park Maintenance</b>						
Lagoon Bank Stabilization	\$ 300,000	No - Cap Proj Request	\$ -	\$ -	\$ -	\$ -
Truck	38,000	No	-	-	-	-
Replace Tennis Shelter	35,000	No	-	-	-	-
Corporate Shelter	200,000	No	-	-	-	-
Replace Tennis and Sand Volleyball Lights	35,000	No	-	-	-	-
Pickelball	80,000	No	-	-	-	-
Subtotal	<u>\$ 688,000</u>		<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Swimming Pools</b>						
Replace Pool Vacuum	\$ 4,700	Yes	\$ 4,700	\$ -	\$ -	\$ -
Subtotal	<u>\$ 4,700</u>		<u>\$ 4,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Kent-Stein Park</b>						
Utility Vehicle	\$ 11,000	No	\$ -	\$ -	\$ -	\$ -
Hard Surface Parking Lot	60,000	No	-	-	-	-
Cinder Replacement	90,000	No	-	-	-	-
Popcorn Machine	2,500	Yes	2,500	-	-	-
Subtotal	<u>\$ 163,500</u>		<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Soccer Complex</b>						
GPS Field Painter	\$ 38,000	Socer Events Fund	\$ -	\$ -	\$ -	\$ 38,000
Topdresser	20,000	Yes	-	20,000	-	-
Restroom for Houser Expansion	200,000	No	-	-	-	-
Resurface Goal Storage Area	30,000	No	-	-	-	-
Subtotal	<u>\$ 288,000</u>		<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 38,000</u>
<b>Library</b>						
Library Materials (Books, CD's, Digital Media)	\$ 117,300	Yes	\$ 117,300	\$ -	\$ -	\$ -
Subtotal	<u>\$ 117,300</u>		<u>\$ 117,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Art Center</b>						
Color Copy Machine	\$ 4,300	Yes	\$ 4,300	\$ -	\$ -	\$ -
Subtotal	<u>\$ 4,300</u>		<u>\$ 4,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Public Works Administration</b>						
TV/Computer Small Conference Room	\$ 3,000	No	\$ -	\$ -	\$ -	\$ -
Subtotal	<u>\$ 3,000</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Muscatine  
General Fund Capital Outlay  
Department Requests and City Administrator Recommendation  
Budget 2020/2021**

<u>Department/Item</u>	<u>Budget Request</u>	<u>City Admin. Recommendation</u>	<u>Funding Sources</u>			
			<u>General Fund</u>	<u>Equipment Replacement</u>	<u>Road Use Tax</u>	<u>Other Sources</u>
<b>Engineering</b>						
Rugger Laptop for ROW Inspector	\$ 4,500	Yes	\$ -	\$ -	\$ 4,500	\$ -
GPS RTK Rover Unit	30,000	Yes	-	-	30,000	-
Subtotal	<u>\$ 34,500</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,500</u>	<u>\$ -</u>
<b>Roadway Maintenance</b>						
Pavement Management	\$ 1,000,000	Capital Project	\$ -	\$ -	\$ -	\$ 1,000,000
14,000 GVW One Ton Dually Truck	45,000	Yes	-	-	45,000	-
Saw Trailer (Drop Down Style) - Deferred from FY 20	11,000	Yes	-	-	11,000	-
Asphalt/Concrete Grinding	75,000	Yes	-	-	75,000	-
4 x 4 One Ton Dump Truck	50,000	Yes	-	-	50,000	-
HotBox	8,000	Yes	-	-	8,000	-
Lego Blocks	5,800	No	-	-	-	-
Subtotal	<u>\$ 1,194,800</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189,000</u>	<u>\$ 1,000,000</u>
<b>Snow &amp; Ice Control</b>						
4-way 9' Plow	\$ 6,500	Yes	\$ -	\$ -	\$ 6,500	\$ -
Subtotal	<u>\$ 6,500</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,500</u>	<u>\$ -</u>
<b>Street Cleaning</b>						
Leaf Box (Deferred from FY 20)	\$ 15,000	Yes	\$ -	\$ -	\$ 15,000	\$ -
Leaf Vacuum	33,000	Yes	-	-	33,000	-
Subtotal	<u>\$ 48,000</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,000</u>	<u>\$ -</u>
<b>Traffic Control</b>						
Air Operated Post Pounder	\$ 6,000	Yes	\$ -	\$ -	\$ 6,000	\$ -
27" Traffic Cones	5,800	Yes	-	-	5,800	-
Subtotal	<u>\$ 11,800</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,800</u>	<u>\$ -</u>
	<u>\$ 8,034,926</u>		<u>\$ 459,400</u>	<u>\$ 310,500</u>	<u>\$ 289,800</u>	<u>\$ 1,038,000</u>