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FINANCE & RECORDS

MEMO

To: Gregg Mandsager, City Administrator

From: Nancy A. Lueck, Finance Director

Date: February 25, 2011

Re: Resolution for the Adoption of Budget and Certification of Taxes for Fiscal Year 2011/2012

Introduction and Background:

On February 15, 2011 City Council set a public hearing for March 3, 2011 concerning the proposed budget for 2011/2012 and the notice of public hearing was published in the *Muscatine Journal* on February 19, 2011.

Recommendation:

Attached is the resolution for the adoption of the budget and certification of City taxes for the 2011/2012 fiscal year. The amounts in the public hearing notice and budget adoption resolution reflect the budget amounts approved by City Council during their budget review sessions, in the format required by the State of Iowa.

Please include the attached resolution on the City Council agenda for the March 3, 2011 Council meeting. Please contact me if you have any questions.

RESOLUTION NO. _____

A RESOLUTION ADOPTING THE ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2012

WHEREAS, the City Council of the City of Muscatine, Iowa has held budget meetings for the purpose of reviewing and discussing the proposed City budget for the fiscal year ending June 30, 2012, and

WHEREAS, a public hearing was held on March 3, 2011 for the purpose of receiving comments from the taxpayers and citizens of the City regarding the budget estimate;

NOW, THEREFORE, be it resolved by the Council of the City of Muscatine, Iowa:

The annual budget for the fiscal year ending June 30, 2012, as set forth in the Budget Summary Certificate and in the detailed budget schedules in support thereof showing the revenue estimates and expenditure appropriations, and the allocation to programs and activities for said fiscal year, is adopted, and the clerk is directed to make the filings required by law and to set up the records in accordance with the summary and detail schedules as adopted.

PASSED, APPROVED, AND ADOPTED this 3rd day of March, 2011.

Richard W. O'Brien, Mayor

ATTEST:

Gregg Mandsager, City Clerk

70-653

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: Muscatine County Name: MUSCATINE Date Budget Adopted: 03/03/11
(Date certified)

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

County Auditor Date Stamp		563-284-1550 Telephone Number	Signature	
		January 1, 2010 Property Valuations		
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular		2a <u>759,702,874</u> ^{2b}	<u>756,210,500</u>	
DEBT SERVICE		3a <u>782,150,867</u> ^{3b}	<u>778,658,493</u>	
Ag Land		4a <u>906,007</u>		
TAXES LEVIED				
Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied
384.1	8.10000	Regular General levy	5 <u>6,153,593</u>	6,125,305
(384)		Non-Voted Other Permissible Levies		
12(8)	0.67500	Contract for use of Bridge	6 <u>0</u>	44 <u>0</u>
12(10)	0.95000	Opr & Maint publicly owned Transit	7 <u>300,000</u>	298,620 ⁴⁵ <u>0.39489</u>
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 <u>0</u>	46 <u>0</u>
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 <u>0</u>	47 <u>0</u>
12(13)	0.06750	Planning a Sanitary Disposal Project	10 <u>0</u>	48 <u>0</u>
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 <u>0</u>	49 <u>0</u>
12(15)	Amt Nec	Joint city-county building lease	12 <u>0</u>	50 <u>0</u>
12(16)	0.06750	Levee Impr. fund in special charter city	13 <u>51,280</u>	51,044 ⁵¹ <u>0.06750</u>
12(18)	Amt Nec	Liability, property & self insurance costs	14 <u>225,369</u>	224,330 ⁵² <u>0.29665</u>
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 <u>0</u>	465 <u>0</u>
(384)		Voted Other Permissible Levies		
12(1)	0.13500	Instrumental/Vocal Music Groups	15 <u>0</u>	53 <u>0</u>
12(2)	0.81000	Memorial Building	16 <u>0</u>	54 <u>0</u>
12(3)	0.13500	Symphony Orchestra	17 <u>0</u>	55 <u>0</u>
12(4)	0.27000	Cultural & Scientific Facilities	18 <u>0</u>	56 <u>0</u>
12(6)	As Voted	County Bridge	19 <u>0</u>	57 <u>0</u>
12(6)	1.35000	Miss or Missouri River Bridge Const.	20 <u>0</u>	58 <u>0</u>
12(9)	0.03375	Aid to a Transit Company	21 <u>0</u>	59 <u>0</u>
12(17)	0.20500	Maintain Institution received by gift/devise	22 <u>0</u>	60 <u>0</u>
12(19)	1.00000	City Emergency Medical District	463 <u>0</u>	466 <u>0</u>
12(21)	0.27000	Support Public Library	23 <u>0</u>	61 <u>0</u>
268.22	1.50000	Unified Law Enforcement	24 <u>0</u>	62 <u>0</u>
Total General Fund Regular Levies (5 thru 24)		25 <u>6,730,242</u>	<u>6,699,299</u>	
384.1	3.00375	Ag Land	26 <u>2,721</u>	2,721 ⁶³ <u>3.00375</u>
Total General Fund Tax Levies (25 + 26)		27 <u>6,732,963</u>	<u>6,702,020</u>	<u>Do Not Add</u>
Special Revenue Levies				
384.8	0.27000	Emergency (if general fund at levy limit)	28 <u>0</u>	64 <u>0</u>
384.6	Amt Nec	Police & Fire Retirement	29 <u>1,025,424</u>	<u>1,020,710</u> ^{1.34977}
Rules	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 <u>527,507</u>	<u>525,082</u> ^{0.69436}
	Amt Nec	Other Employee Benefits	31 <u>1,532,915</u>	<u>1,525,868</u> ^{2.01778}
Total Employee Benefit Levies (29,30,31)		32 <u>3,085,846</u>	<u>3,071,659</u> ⁶⁵ <u>4.06191</u>	
Sub Total Special Revenue Levies (28+32)		33 <u>3,085,846</u>	<u>3,071,659</u>	
Valuation				
388	As Req	With Gas & Elec	Without Gas & Elec	
	SSMID 1	(A)	34 <u>0</u>	66 <u>0</u>
	SSMID 2	(A)	35 <u>0</u>	67 <u>0</u>
	SSMID 3	(A)	36 <u>0</u>	68 <u>0</u>
	SSMID 4	(A)	35a <u>0</u>	69 <u>0</u>
	SSMID 5	(A)	36a <u>0</u>	568 <u>0</u>
	SSMID 687	(A)	37 <u>0</u>	568 <u>0</u>
Total SSMID (34 thru 37)		38 <u>0</u>	<u>0</u>	<u>Do Not Add</u>
Total Special Revenue Levies (33+38)		39 <u>3,085,846</u>	<u>3,071,659</u>	
384.4	Amt Nec	Debt Service Levy	76.10(6)	40 <u>2,229,525</u> ⁴⁰ <u>2,219,574</u> ⁷⁰ <u>2.85051</u>
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 <u>0</u>	41 <u>0</u> ⁷¹ <u>0</u>
Total Property Taxes (27+39+40+41)		42 <u>12,048,334</u>	<u>11,993,253</u> ⁷² <u>15.77146</u>	

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, and notarized, 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 taxe 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) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

Muscatine

(1)
***Annual Report FY 2010**

Beginning Fund Balance July 1 (pg 5, line 134) *	1	1,649,378	6,629,697	1,797,706	182,707	-1,369,175	1,022,568	9,912,881	6,384,587	16,297,468
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	15,393,508	9,985,276	777,076	2,518,384	9,177,871	31,712	37,883,827	32,063,225	69,947,052
Actual Expenditures Except End Bal (pg 12, line 259) *	3	15,294,329	10,877,574	1,041,505	2,444,580	6,253,489	33,995	35,945,472	30,642,656	66,588,128
Ending Fund Balance June 30 (pg 12, line 261) *	4	1,748,557	5,737,399	1,533,277	256,511	1,555,207	1,020,285	11,851,236	7,805,156	19,656,392

(2)
**** Re-Estimated FY 2011**

		General	Spec Rev	TIF Special	Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	1,748,557	5,737,399	1,533,277	256,511	1,555,207	1,020,285	11,851,236	7,805,156	19,656,392	
Re-Est Revenues	6	15,427,241	10,381,273	774,818	2,708,896	3,159,646	32,400	32,484,274	28,810,663	61,294,937	
Re-Est Expenditures	7	15,561,879	12,528,812	1,072,846	2,830,299	6,048,370	52,250	38,094,456	29,136,683	67,231,139	
Continuing Appropriation	8					0		0	0	0	
Ending Fund Balance	9	1,613,919	3,589,860	1,235,249	135,108	-1,333,517	1,000,435	6,241,054	7,479,136	13,720,190	

(3)
**** Budget FY 2012**

		General	Spec Rev	TIF Special	Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	1,613,919	3,589,860	1,235,249	135,108	-1,333,517	1,000,435	6,241,054	7,479,136	13,720,190	
Revenues	11	16,193,437	10,302,716	800,200	2,519,981	7,172,747	33,400	37,022,481	22,313,605	59,336,086	
Expenditures	12	16,133,944	10,111,627	863,740	2,536,981	5,414,900	29,250	35,090,442	22,140,634	57,231,076	
Continuing Appropriation	13					0		0	0	0	
Ending Fund Balance	14	1,673,412	3,780,949	1,171,709	118,108	424,330	1,004,585	8,173,093	7,652,107	15,825,200	

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF

Muscatine

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED		ACTUAL 2010
PRINCIPAL on All Bonds Paid with TIF Revenues including Interest to term		4,124,874
TIF Non-Bond Loans & Debt - Owed to Other Entities		
Self-Financed or Internal Loan TIF Debt		
Tax Rebate & Other Agreements Paid with TIF Revenues		12,887,806
TOTAL OUTSTANDING TIF INDEBTEDNESS		17,012,680

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.

DO NOT include bond payments made with a Debt Service levy on property

Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.

All debt and interest should only be listed once.

Include principal and interest to term in all amounts.

[Click to view Help with Rebates](#)

	REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF ENTITY NAME (Rebates do not include loans, SRF, project names, etc. See Help page for	BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
1	HNI TIF Rebate Agreement (Downtown TIF)	57,100	57,127	56,565
2	Robison Logistics TIF Rebate Agreement (Southend TIF)	25,700	25,991	25,735
3	Musco Sports Lighting TIF Rebate Agreement (Southend TIF)	100,100	106,553	105,503
4	Musser Street Investments LLC TIF Rebate Agreement (Southend TIF)	0	15,839	88,978
5	Curry's Transportation Services Inc. Rebate Agreement (Southend TIF)	24,900	25,060	0
6	Newcomb Properties Rebate Agreement (Southend TIF)	8,300	8,566	0
7	Cedar Development TIF Rebate Agreement (VMI Northport Commons)	156,000	147,655	146,201
8	Muscatine Mall TIF Rebate Agreement (Muscatine Mall TIF)	12,400	14,107	5,317
9	HJ Heinz Company LP (Industrial TIF)	11,300	0	0
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* TOTAL Rebates or Payments to Entities		395,800	400,898	428,299

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

CITY OF Muscatine

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending

2011

Fiscal Years

GOVERNMENT ACTIVITIES (A)		GENERAL (B)	SPECIAL REVENUE (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2011 (J)	ACTUAL 2010 (K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	3,770,600	154,500						3,925,100	3,775,694
Jail	2								0	0
Emergency Management	3	51,300							51,300	30,355
Flood Control	4								0	0
Fire Department	5	3,092,100							3,092,100	3,191,177
Ambulance	6								0	0
Building Inspections	7								0	0
Miscellaneous Protective Services	8								0	0
Animal Control	9	105,400							105,400	100,356
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	7,019,400	154,500	0			0		7,173,900	7,097,582
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	1,278,200							1,278,200	1,364,540
Parking - Meter and Off-Street	13								0	0
Street Lighting	14								0	0
Traffic Control and Safety	15	150,600							150,600	125,930
Snow Removal	16	427,400							427,400	425,266
Highway Engineering	17	124,300							124,300	114,069
Street Cleaning	18	191,000							191,000	155,792
Airport <i>(If not Enterprise)</i>	19								0	0
Garbage <i>(If not Enterprise)</i>	20								0	0
Other Public Works	21	146,400							146,400	118,912
TOTAL (lines 12 - 21)	22	2,317,900	0	0			0		2,317,900	2,304,509
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	
City Hospital	24								0	
Payments to Private Hospitals	25								0	
Health Regulation and Inspection	26								0	
Water, Air, and Mosquito Control	27								0	
Community Mental Health	28								0	
Other Health and Social Services	29	17,800							17,800	17,100
TOTAL (lines 23 - 29)	30	17,800	0	0			0		17,800	17,100
CULTURE & RECREATION										
Library Services	31	1,019,300	23,500						1,042,800	1,298,121
Museum, Band and Theater	32	304,400	60,500						369,900	362,015
Parks	33	1,063,400	66,228						1,129,628	1,161,207
Recreation	34	309,200							309,200	281,043
Cemetery	35	148,000							172,550	156,378
Community Center, Zoo, & Marina	36								0	
Other Culture and Recreation	37	39,800							39,800	26,588
TOTAL (lines 31 - 37)	38	2,884,100	150,228	0			29,550		3,063,878	3,285,352

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED **Fiscal Year Ending 2011**

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL (A)	SPECIAL REVENUES (C)	TIF SPECIAL REVENUES (D)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2011 (J)	ACTUAL 2010 (K)
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39								0	
Economic Development	40	90,000		0					90,000	86,260
Housing and Urban Renewal	41		1,831,510						1,831,510	1,789,406
Planning & Zoning	42	657,400							657,400	587,835
Other Com & Econ Development	43								0	0
<i>REBATES & PYMTS from TIF DEBT page</i>	44			400,898					400,898	428,299
TOTAL (lines 39 - 44)	45	747,400	1,831,510	400,898			0		2,979,808	2,891,800
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	311,100							311,100	264,706
Clerk, Treasurer, & Finance Adm.	47	470,900							470,900	440,388
Elections	48								0	0
Legal Services & City Attorney	49	53,200							53,200	39,031
City Hall & General Buildings	50	514,200							514,200	487,747
Tort Liability	51	262,100							262,100	262,182
Other General Government	52	426,300	45,619						471,919	416,402
TOTAL (lines 46 - 52)	53	2,037,800	45,619	0			0		2,083,419	1,910,456
DEBT SERVICE	54		0	569,173	2,830,299				3,399,472	2,863,512
Gov Capital Projects	55					5,805,490			5,805,490	6,221,885
TIF Capital Projects	56					5,805,490	0		5,805,490	6,221,885
TOTAL CAPITAL PROJECTS	57	0	0	0			0			
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	15,024,400	2,181,857	970,071	2,830,299	5,805,490	29,550		26,841,667	26,592,196
BUSINESS TYPE ACTIVITIES										
<i>Proprietary: Enterprise & Budgeted ISF</i>										
Water Utility	59								0	
Sewer Utility	60								3,468,300	3,468,300
Electric Utility	61								0	
Gas Utility	62								0	
Airport	63								105,300	105,300
Landfill/Garbage	64								4,326,500	4,326,500
Transit	65								964,300	964,300
Cable TV, Internet & Telephone	66								0	
Housing Authority	67								1,096,710	1,096,710
Storm Water Utility	68								0	
Other Business Type (city hosp., ISF, parking, etc.)	69								4,678,900	4,678,900
Enterprise DEBT SERVICE	70								993,079	993,079
Enterprise CAPITAL PROJECTS	71								9,251,700	9,251,700
Enterprise TIF CAPITAL PROJECTS	72								0	
TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)	73								24,884,789	24,884,789
TOTAL ALL EXPENDITURES (lines 58+74)	74	15,024,400	2,181,857	970,071	2,830,299	5,805,490	29,550		24,884,789	51,726,456
Regular Transfers Out	75	537,479	10,346,955			242,880	22,700	4,251,894	15,401,908	11,988,633
Internal TIF Loan Transfers Out	76			102,775					102,775	
Total ALL Transfers Out	77	537,479	10,346,955	102,775	0	242,880	22,700	4,251,894	15,504,683	11,988,633
Total Expenditures and Other Fin Uses (lines 73+74)	78	15,561,879	12,528,812	1,072,846	2,830,299	6,048,370	52,250	29,136,683	67,231,139	66,588,128
* Continuing Appropriation	79						0		0	0
Ending Fund Balance June 30	80	1,613,919	3,589,860	1,235,249	135,108	-1,333,517	1,000,435	7,479,136	13,720,190	19,656,392

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project that is expended in the following year or years. The entry is made on the CON APPROP'S page that must accompany the budget forms if used.

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

RE-ESTIMATED REVENUES DETAIL

RE-ESTIMATED Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2011 (J)	ACTUAL 2010 (K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	6,453,308	2,855,212		2,384,397				11,692,917	11,350,546
Less: Uncollected Property Taxes - Levy Year	2								0	25,063
Net Current Property Taxes (line 1 minus line 2)	3	6,453,308	2,855,212		2,384,397	0			11,692,917	11,325,483
Delinquent Property Taxes	4		0						0	7,316
TIF Revenues	5			772,018					772,018	763,184
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	30,698	13,584		11,025				55,307	63,449
Utility francise tax (Iowa Code Chapter 384.2)	7	440,000							440,000	236,192
Parimutuel wager tax	8								0	
Gaming wager tax	9								0	
Mobile Home Taxes	10	10,000							10,000	18,083
Hotel/Motel Taxes	11	310,000							310,000	302,273
Other Local Option Taxes	12		2,433,900						2,433,900	2,519,107
Subtotal - Other City Taxes (lines 6 thru 11)	13	790,698	2,447,484		11,025	0			3,249,207	3,139,104
Licenses & Permits	14	275,600							16,600	292,200
Use of Money & Property	15	160,550	14,840	2,800	500		26,400	792,310	997,400	965,728
Intergovernmental:										
Federal Grants & Reimbursements	16	190,700	2,027,037			1,306,287			695,200	4,219,224
Road Use Taxes	17		2,174,600						2,174,600	2,308,908
Other State Grants & Reimbursements	18	83,700	13,500			671,480			524,870	1,293,550
Local Grants & Reimbursements	19	201,600	46,400			50,000			165,000	463,000
Subtotal - Intergovernmental (lines 15 thru 18)	20	476,000	4,261,537	0	0	2,027,767			1,385,070	8,150,374
Charges for Fees & Service:										
Water Utility	21								0	
Sewer Utility	22								4,822,500	4,822,500
Electric Utility	23								0	
Gas Utility	24								0	
Parking	25								0	
Airport	26								0	
Landfill/Garbage	27								5,019,350	5,019,350
Hospital	28								0	
Transit	29								175,000	175,000
Cable TV, Internet & Telephone	30								0	
Housing Authority	31								28,100	26,100
Storm Water Utility	32								0	
Other Fees & Charges for Service	33	553,800							1,508,350	2,062,150
Subtotal - Charges for Service (lines 20 thru 32)	34	553,800	0		0	0	0	11,551,300	12,105,100	11,723,373
Special Assessments	35								0	
Miscellaneous	36	1,578,750	75,100			42,700	6,000	3,043,050	4,745,600	4,247,935
Other Financing Sources:										
Regular Operating Transfers In	37	5,133,535	727,100		221,749	1,089,179			8,230,345	15,401,908
Internal TIF Loan Transfers In	38	5,000			91,225				6,550	102,775
Subtotal ALL Operating Transfers In	39	5,138,535	727,100	0	312,974	1,089,179	0	8,236,895	15,504,683	11,988,633
Proceeds of Debt (Excluding TIF Internal Borrowin	40								3,785,438	3,785,438
Proceeds of Capital Asset Sales	41								0	
Subtotal-Other Financing Sources (lines 36 thru 38)	42	5,138,535	727,100	0	312,974	1,089,179	0	12,022,333	19,290,121	29,126,241
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	15,427,241	10,381,273	774,818	2,708,896	3,159,646	32,400	28,810,663	61,294,937	69,947,052
Beginning Fund Balance July 1	44	1,748,557	5,737,399	1,533,277	256,511	1,555,207	1,020,285	7,805,156	19,656,392	18,297,468
TOTAL REVENUES & BEGIN BALANCE (lines 41-42)	45	17,175,798	16,118,672	2,308,095	2,965,407	4,714,853	1,052,685	36,615,819	80,951,329	88,244,520

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	3,981,400	52,000						4,033,400	3,925,100	3,775,694
Jail	2								0	0	0
Emergency Management	3	37,300							37,300	51,300	30,355
Flood Control	4								0	0	0
Fire Department	5	3,275,600							3,275,600	3,092,100	3,191,177
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	155,100							155,100	105,400	100,356
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	7,449,400	52,000	0			0		7,501,400	7,173,900	7,097,582
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	1,174,100							1,174,100	1,278,200	1,364,540
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15	129,300							129,300	150,600	125,930
Snow Removal	16	467,700							467,700	427,400	425,266
Highway Engineering	17	129,700							129,700	124,300	114,069
Street Cleaning	18	193,100							193,100	191,000	155,792
Airport <i>(If not Enterprise)</i>	19								0	0	0
Garbage <i>(If not Enterprise)</i>	20								0	0	0
Other Public Works	21	155,700							155,700	146,400	118,912
TOTAL (lines 12 - 21)	22	2,249,600	0	0			0		2,249,600	2,317,900	2,304,509
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	17,800							17,800	17,800	17,100
TOTAL (lines 23 - 29)	30	17,800	0	0			0		17,800	17,800	17,100
CULTURE & RECREATION											
Library Services	31	1,050,500	12,000						1,062,500	1,042,800	1,298,121
Museum, Band and Theater	32	300,600	26,900						329,500	369,900	362,015
Parks	33	1,100,700	72,500						1,173,200	1,129,628	1,161,207
Recreation	34	303,500							303,500	309,200	281,043
Cemetery	35	145,400	63,900						212,650	172,550	156,378
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	17,500							17,500	39,800	26,588
TOTAL (lines 31 - 37)	38	2,918,200	175,300	0			5,350		3,098,850	3,063,878	3,285,352

CITY OF Muscatine

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	0							0	0	0
Economic Development	40	90,000	0	0					90,000	90,000	86,260
Housing and Urban Renewal	41		1,918,370						1,918,370	1,831,510	1,789,406
Planning & Zoning	42	703,400							703,400	657,400	587,835
Other Com & Econ Development	43								0	0	0
<i>REBATES & PYMTS from TIF DEBT page</i>	44			395,800					395,800	400,898	428,299
TOTAL (lines 39 - 44)	45	793,400	1,918,370	395,800			0		3,107,570	2,979,808	2,891,800
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	315,000							315,000	311,100	264,706
Clerk, Treasurer, & Finance Adm.	47	495,200							495,200	470,900	440,388
Elections	48	6,400							6,400	0	0
Legal Services & City Attorney	49	70,600							70,600	53,200	39,031
City Hall & General Buildings	50	511,200							511,200	514,200	487,747
Tort Liability	51	281,100							281,100	262,100	262,182
Other General Government	52	399,900	32,500						432,400	471,919	416,402
TOTAL (lines 46 - 52)	53	2,079,400	32,500	0			0		2,111,900	2,083,419	1,910,456
DEBT SERVICE											
Gov Capital Projects	55								2,796,679	3,399,472	2,863,512
TIF Capital Projects	56								5,403,700	5,805,490	6,221,885
TOTAL CAPITAL PROJECTS	57	0	0	0					5,403,700	5,805,490	6,221,885
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	15,507,800	2,178,170	655,498	2,536,981	5,403,700	5,350		26,287,499	26,841,667	26,592,196
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60								3,665,300	3,665,300	3,595,706
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								108,800	108,800	105,300
Landfill/Garbage	64								4,429,500	4,429,500	4,326,500
Transit	65								1,020,000	1,020,000	964,300
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								983,620	983,620	1,096,710
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								4,991,900	4,991,900	4,678,900
Enterprise DEBT SERVICE	70								1,061,188	1,061,188	993,079
Enterprise CAPITAL PROJECTS	71								2,933,500	2,933,500	9,251,700
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								19,193,808	19,193,808	24,884,789
TOTAL ALL EXPENDITURES (lines 58+74)	74	15,507,800	2,178,170	655,498	2,536,981	5,403,700	5,350		45,481,307	51,726,456	54,599,495
Regular Transfers Out	75	626,144	7,933,457			11,200	23,900	2,946,826	11,541,527	15,401,908	11,988,633
Internal TIF Loan / Repayment Transfers Out	76			208,242					208,242	102,775	0
Total ALL Transfers Out	77	626,144	7,933,457	208,242	0	11,200	23,900	2,946,826	11,749,769	15,504,683	11,988,633
Total Expenditures & Fund Transfers Out (lines 75+78)	78	16,133,944	10,111,627	863,740	2,536,981	5,414,900	29,250	22,140,634	57,231,076	67,231,139	66,588,128
Continuing Appropriation	79						0		0	0	0
Ending Fund Balance June 30	80	1,673,412	3,780,949	1,171,709	118,108	424,330	1,004,585	7,652,107	15,825,200	13,720,190	19,656,392

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

The last two columns will fill in once
the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending

2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	6,702,020	3,071,659		2,219,574	0			11,993,253	11,692,917	11,350,546
Less: Uncollected Property Taxes - Levy Year	2								0	0	25,063
Net Current Property Taxes (line 1 minus line 2)	3	6,702,020	3,071,659		2,219,574	0			11,993,253	11,692,917	11,325,483
Delinquent Property Taxes	4								0	0	7,316
TIF Revenues	5			798,000					798,000	772,018	763,184
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	30,943	14,187		9,951	0			55,081	55,307	63,449
Utility franchise tax (Iowa Code Chapter 364.2)	7	440,000							440,000	440,000	236,192
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10	10,000							10,000	10,000	18,083
Hotel/Motel Taxes	11	325,000							325,000	310,000	302,273
Other Local Option Taxes	12		2,435,000						2,435,000	2,433,900	2,519,107
Subtotal - Other City Taxes (lines 6 thru 12)	13	805,943	2,449,187		9,951	0			3,265,081	3,249,207	3,139,104
Licenses & Permits	14	302,500							17,600	320,100	292,200
Use of Money & Property	15	164,350	14,550	2,200	500		27,400	826,510	1,035,510	997,400	965,728
Intergovernmental:											
Federal Grants & Reimbursements	16	189,600	1,895,620			1,300,750		670,950	4,056,920	4,219,224	5,220,771
Road Use Taxes	17		2,133,000						2,133,000	2,174,600	2,308,908
Other State Grants & Reimbursements	18	64,000	12,000			450,300		525,000	1,051,300	1,293,550	373,408
Local Grants & Reimbursements	19	204,500				80,253		148,600	433,353	463,000	439,427
Subtotal - Intergovernmental (lines 16 thru 19)	20	458,100	4,040,620	0	0	1,831,303		1,344,550	7,674,573	8,150,374	8,342,514
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							5,030,000	5,030,000	4,822,500	4,526,595
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							5,314,350	5,314,350	5,019,350	4,804,610
Hospital	28							0	0	0	0
Transit	29							180,000	180,000	175,000	175,269
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							27,200	27,200	26,100	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33	585,700						1,517,750	2,103,450	2,062,150	2,216,899
Subtotal - Charges for Service (lines 21 thru 33)	34	585,700	0		0	0	0	12,069,300	12,655,000	12,105,100	11,723,373
Special Assessments	35								0	0	0
Miscellaneous	36	1,707,850	38,300				6,000	3,076,150	4,828,300	4,745,600	4,247,935
Other Financing Sources:											
Regular Operating Transfers In	37	5,329,457	688,400		219,731	832,444		4,471,495	11,541,527	15,401,908	11,988,633
Internal TIF Loan Transfers In	38	137,517			70,225	500			208,242	102,775	0
Subtotal ALL Operating Transfers In	39	5,466,974	688,400	0	289,956	832,944	0	4,471,495	11,749,769	15,504,683	11,988,633
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					4,508,500		508,000	5,016,500	3,785,438	17,137,608
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	5,466,974	688,400	0	289,956	5,341,444	0	4,979,495	16,766,269	19,290,121	29,126,241
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	16,193,437	10,302,716	800,200	2,519,981	7,172,747	33,400	22,313,605	59,336,086	61,294,937	69,947,052
Beginning Fund Balance July 1	44	1,613,919	3,589,860	1,235,249	135,108	-1,333,517	1,000,435	7,479,136	13,720,190	19,656,392	16,297,468
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	17,807,356	13,892,576	2,035,449	2,655,099	5,839,230	1,033,835	29,792,741	73,056,276	80,951,329	86,244,520

ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
Revenues & Other Financing Sources											
Taxes Leved on Property	1	6,702,020	3,071,659		2,219,574	0			11,993,253	11,692,917	11,350,546
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	25,063
Net Current Property Taxes	3	6,702,020	3,071,659		2,219,574	0			11,993,253	11,692,917	11,325,483
Delinquent Property Taxes	4	0	0		0	0			0	0	7,316
TIF Revenues	5			798,000					798,000	772,018	763,184
Other City Taxes	6	805,943	2,449,187		9,951	0			3,265,081	3,249,207	3,139,104
Licenses & Permits	7	302,500	0					17,600	320,100	292,200	306,174
Use of Money and Property	8	164,350	14,550	2,200	500	0	27,400	826,510	1,035,510	997,400	965,728
Intergovernmental	9	458,100	4,040,620	0	0	1,831,303		1,344,550	7,674,573	8,150,374	8,342,514
Charges for Fees & Service	10	585,700	0		0	0	0	12,069,300	12,655,000	12,105,100	11,723,373
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,707,850	38,300		0	0	6,000	3,076,150	4,828,300	4,745,600	4,247,935
Sub-Total Revenues	13	10,726,463	9,614,316	800,200	2,230,025	1,831,303	33,400	17,334,110	42,569,817	42,004,816	40,820,811
Other Financing Sources:											
Total Transfers In	14	5,466,974	688,400	0	289,956	832,944	0	4,471,495	11,749,769	15,504,683	11,988,633
Proceeds of Debt	15	0	0	0	0	4,508,500		508,000	5,016,500	3,785,438	17,137,608
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	16,193,437	10,302,716	800,200	2,519,981	7,172,747	33,400	22,313,605	59,336,086	61,294,937	69,947,052
Expenditures & Other Financing Uses											
Public Safety	18	7,449,400	52,000	0			0		7,501,400	7,173,900	7,097,582
Public Works	19	2,249,600	0	0			0		2,249,600	2,317,900	2,304,509
Health and Social Services	20	17,800	0	0			0		17,800	17,800	17,100
Culture and Recreation	21	2,918,200	175,300	0			5,350		3,098,850	3,063,878	3,285,352
Community and Economic Development	22	793,400	1,918,370	395,800			0		3,107,570	2,979,808	2,891,800
General Government	23	2,079,400	32,500	0			0		2,111,900	2,083,419	1,910,456
Debt Service	24	0	0	259,698	2,536,981		0		2,796,679	3,399,472	2,863,512
Capital Projects	25	0	0	0		5,403,700	0		5,403,700	5,805,490	6,221,885
Total Government Activities Expenditures	26	15,507,800	2,178,170	655,498	2,536,981	5,403,700	5,350		26,287,499	26,841,667	26,592,196
Business Type Proprietary: Enterprise & ISF	27								19,193,808	19,193,808	24,884,789
Total Gov & Bus Type Expenditures	28	15,507,800	2,178,170	655,498	2,536,981	5,403,700	5,350	19,193,808	45,481,307	51,726,456	54,599,495
Total Transfers Out	29	626,144	7,933,457	208,242	0	11,200	23,900	2,946,826	11,749,769	15,504,683	11,988,633
Total ALL Expenditures/Fund Transfers Out	30	16,133,944	10,111,627	863,740	2,536,981	5,414,900	29,250	22,140,634	57,231,076	67,231,139	66,588,128
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
Continuing Appropriation	32	59,493	191,089	-63,540	-17,000	1,757,847	4,150	172,971	2,105,010	-5,936,202	3,358,924
Beginning Fund Balance July 1	34	1,613,919	3,589,860	1,235,249	135,108	-1,333,517	1,000,435	7,479,136	13,720,190	19,656,392	16,297,468
Ending Fund Balance June 30	35	1,673,412	3,780,949	1,171,709	118,108	424,330	1,004,585	7,652,107	15,825,200	13,720,190	19,656,392

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Fiscal Year
2012

City Name: Muscatine

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg/Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	G.O. Corporate Purpose 6-1-03	1,780,000	6-12-03	210,000	12,750	500	223,250	36,950	186,300
(2)	G.O. Corporate Purpose 6-1-06	2,990,000	6-24-06	325,000	68,955	500	394,455	82,888	311,567
(3)	G.O. Corporate Purpose 6-1-08	5,120,000	5-20-08	630,000	147,425	500	777,925	0	777,925
(4)	G.O. Refunding 6-1-08	6,560,000	5-20-08	750,000	75,563	500	826,063	99,893	726,170
(5)	G.O. Corporate Purpose (Part of Issue funded from TIF)	7,425,000	5-14-10	105,000	209,788	500	315,268	70,225	245,063
(6)							0		0
(7)	Tax Increment 6-23-97 (Downtown)	1,795,000	6-23-97	150,000	8,625	0	158,625	158,625	0
(8)	Tax Increment 4-23-04 (Downtown)	420,000	4-20-04	85,000	3,613	0	88,613	88,613	0
(9)	Tax Increment 6-24-04 (Southend)	1,885,000	6-18-04	105,000	66,085	0	171,085	171,085	0
(10)							0		0
(11)	Use Projected Interest on Debt Service Fund Balance						0	17,500	-17,500
(12)							0		0
(13)	State Revolving Fund Loan (Total to be \$16,500,000; all expected to be drawn down by 6-30-11)	16,500,000	N/A	542,000	519,188	0	1,061,188	1,061,188	0
(15)							0		0
(16)							0		0
(17)							0		0
(18)							0		0
(19)							0		0
(20)							0		0
(21)							0		0
(22)							0		0
(23)							0		0
(24)							0		0
(25)							0		0
(26)							0		0
(27)							0		0
(28)							0		0
(29)							0		0
(30)							0		0
TOTALS		2,902,000		1,111,992	2,500	4,016,492	1,786,967	2,229,525	

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

City of Muscatine, Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall Council Chambers
 on 03/03/11 at 7:00 p.m.
 (Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
 Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
 City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 15.77146

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part
 of the proposed budget.

563-264-1550
 phone number

Gregg Mandsager
 City Clerk/Finance Officer's NAME

	Budget FY 2012	Re-estimated FY 2011	Actual FY 2010
	(a)	(b)	(c)
Revenues & Other Financing Sources			
Taxes Levied on Property	1 11,993,253	11,692,917	11,350,546
Less: Uncollected Property Taxes-Levy Year	2 0	0	25,063
Net Current Property Taxes	3 11,993,253	11,692,917	11,325,483
Delinquent Property Taxes	4 0	0	7,316
TIF Revenues	5 798,000	772,018	763,184
Other City Taxes	6 3,265,081	3,249,207	3,139,104
Licenses & Permits	7 320,100	292,200	306,174
Use of Money and Property	8 1,035,510	997,400	965,728
Intergovernmental	9 7,674,573	8,150,374	8,342,514
Charges for Fees & Service	10 12,655,000	12,105,100	11,723,373
Special Assessments	11 0	0	0
Miscellaneous	12 4,828,300	4,745,600	4,247,935
Other Financing Sources	13 16,766,269	19,290,121	29,126,241
Total Revenues and Other Sources	14 59,336,086	61,294,937	69,947,052
Expenditures & Other Financing Uses			
Public Safety	15 7,501,400	7,173,900	7,097,582
Public Works	16 2,249,600	2,317,900	2,304,509
Health and Social Services	17 17,800	17,800	17,100
Culture and Recreation	18 3,098,850	3,063,878	3,285,352
Community and Economic Development	19 3,107,570	2,979,808	2,891,800
General Government	20 2,111,900	2,083,419	1,910,456
Debt Service	21 2,796,679	3,399,472	2,863,512
Capital Projects	22 5,403,700	5,805,490	6,221,885
Total Government Activities Expenditures	23 26,287,499	26,841,667	26,592,196
Business Type / Enterprises	24 19,193,808	24,884,789	28,007,299
Total ALL Expenditures	25 45,481,307	51,726,456	54,599,495
Transfers Out	26 11,749,769	15,504,683	11,988,633
Total ALL Expenditures/Transfers Out	27 57,231,076	67,231,139	66,588,128
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28 2,105,010	-5,936,202	3,358,924
Continuing Appropriation	29 0	0	0
Beginning Fund Balance July 1	30 13,720,190	19,656,392	16,297,468
Ending Fund Balance June 30	31 15,825,200	13,720,190	19,656,392