City of Carroll

112 E. 5th Street Carroll, Iowa 51401-2799 (712) 792-1000 FAX: (712) 792-0139

MEMO TO: Mike Pogge-Weaver, City Manager MJP-W

FROM: Laura A. Schaefer, Finance Director/City Clerk LAS

DATE: February 7, 2019

SUBJECT: FY 2019/2020 Budget – Set Public Hearing Date

After the Council's budget work sessions, a couple items were changed in the FY 2019/2020 budget proposal. $75,000 was added in the C.P. - Streets Fund in FY 20 to begin design work for the Street Rehab – 2020 Project. Also, the Local Option Sales Tax projections was changed to set aside $1,000,000 over three years (FY 20 – FY 22) for the proposed Rec Center indoor pool remodel, updated locker rooms and eastside building addition projects. And finally, new debt scenarios were completed by PFM Financial Advisors to reflect a lower borrowing amount for the Rec Center projects mentioned above.

Attached is a copy of the State of Iowa budget forms that includes the public hearing notice to be published in the Daily Times Herald no later than Friday, March 1, 2019 for a public hearing date of March 11, 2019. The notice summarizes the actual revenues and expenses for FY 2018, re-estimated revenues and expenses for FY 2019, and proposed FY 2020 revenues and expenses as well as the proposed tax levy ($11.59794) for FY 2020. Once the public hearing date is set, the maximum expense amounts and tax levy for FY 2020 will also be set.

RECOMMENDATION: Council consideration and approval of the proposed FY 2019/2020 budget which includes setting March 11, 2019 as the date for a public hearing for the proposed FY 2019/2020 budget and directs the City Clerk to publish said public hearing notice.

1869 Carroll 2019 150 YEARS

14-116

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2019 - ENDING JUNE 30, 2020

Resolution No.: _____

The City of: CARROLL **County Name:** CARROLL **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.

712-792-1000 (Telephone Number) _____ (Signature)

County Auditor Date Stamp

January 1, 2018 Property Valuations

		With Gas & Electric		Without Gas & Electric	Last Official Census
Regular	2a	523,413,404	2b	513,599,620	10,103
DEBT SERVICE	3a	565,809,838	3b	555,996,054	
Ag Land	4a	444,572			

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	4,239,649		4,160,157	43	8.10000
(384)		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge	6			0	44	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7			0	45	0
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	150,000		147,187	52	0.28658
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462			0	465	0
(384)		Voted Other Permissible Levies						
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
		Total General Fund Regular Levies (5 thru 24)	25	4,389,649		4,307,344		
384.1	3.00375	Ag Land	26	1,335		1,335	63	3.00375
		Total General Fund Tax Levies (25 + 26)	27	4,390,984		4,308,679		Do Not Add
		Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28			0	64	0
384.6	Amt Nec	Police & Fire Retirement	29	244,282		239,702		0.46671
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	488,756		479,594		0.93379
Rules	Amt Nec	Other Employee Benefits	31	146,962		144,209		0.28078
		Total Employee Benefit Levies (29,30,31)	32	880,000		863,505	65	1.68128
		Sub Total Special Revenue Levies (28+32)	33	880,000		863,505		
386	As Req	Valuation *With Gas & Elec* / *Without Gas & Elec*						
	SSMID 1	(A) (B)	34			0	66	0
	SSMID 2	(A) (B)	35			0	67	0
	SSMID 3	(A) (B)	36			0	68	0
	SSMID 4	(A) (B)	37			0	69	0
	SSMID 5	(A) (B)	555			0	565	0
	SSMID 6	(A) (B)	556			0	566	0
	SSMID 7	(A) (B)	1177			0	###	0
	SSMID 8	(A) (B)	1185			0	###	0
		Total Special Revenue Levies	39	880,000		863,505		
384.4	Amt Nec	**Debt Service Levy 76.10(6)**	40	865,732	40	850,718	70	1.53008
384.7	0.67500	**Capital Projects (Capital Improv. Reserve)**	41		41	0	71	0
		Total Property Taxes (27+39+40+41)	42	6,136,716	42	6,022,902	72	11.59794

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets that **DO NOT** meet **ALL** the criteria below are not statutorily compliant & must be returned to the city for correction.

_____ 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, filed proof was evidenced.
_____ 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
_____ 3) Adopted property taxes do not exceed published or posted amounts.
_____ 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
_____ 5) Number of the resolution adopting the budget has been included at the top of this form.
_____ 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
_____ 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

_____ (County Auditor)

CHECK CITY VALUATIONS

Taxable Valuations By Class By Levy Authority
100% Valuations By Class By Levy Authority

Commercial & Industrial Replacement Claim Estimation

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of CARROLL

		(A) Commercial - Non-TIF	(B) Commerical - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1	Taxable	136,277,387	40,306,627	12,328,908	116,130
2	100% Assessed	155,897,833	40,306,627	13,711,690	116,130

		REPLACEMENT $	FILLS TO:
3	General Fund	$140,916	REVENUES, LINE 18, COL (C)
4	Special Fund	$28,250	REVENUES, LINE 18, COL (D)
5	Debt Fund	$25,709	REVENUES, LINE 18, COL (F)
6	Capital Reserve Fund	$0	REVENUES, LINE 18, COL (G)

REPLACEMENT PAYMENT PERCENTAGE

Beginning in FY 2017-2018, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proratation necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.

To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an esitmation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.

86%
85%
84%
83%
82%
81%
80%

*** Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.**

		(A) General	(B) Special Revenue	(C) TIF Sp. Revenue	(D) Debt Service	(E) Capital Projects	(F) Proprietary
Other State Grants & Reimbursements	18	$8,713	$4,532			$255,646	

Form FBW

Department of Management

Fund Balance Worksheet for City of CARROLL

(1) *Annual Report FY 2018		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	3,703,435	1,777,772	-21,916	93,242	5,010,392	504,539	11,067,464	8,245,929	19,313,393
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	7,739,990	3,892,960	837,626	1,123,181	3,464,778	21,189	17,079,724	4,986,101	22,065,825
Actual Expenditures Except End Bal (pg 12, line 259) *	3	7,404,641	3,352,069	769,619	1,093,586	4,336,953	0	16,956,868	4,235,052	21,191,920
Ending Fund Balance June 30 (pg 12, line 270) *	4	4,038,784	2,318,663	46,091	122,837	4,138,217	525,728	11,190,320	8,996,978	20,187,298

(2) ** Re-Estimated FY 2019		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	4,038,784	2,318,663	46,091	122,837	4,138,217	525,728	11,190,320	8,996,978	20,187,298
Re-Est Revenues	6	7,896,699	4,031,537	945,926	935,175	9,474,496	21,830	23,305,663	5,097,796	28,403,459
Re-Est Expenditures	7	8,953,992	3,629,392	866,161	971,486	9,974,776	0	24,395,807	4,971,390	29,367,197
Ending Fund Balance	8	2,981,491	2,720,808	125,856	86,526	3,637,937	547,558	10,100,176	9,123,384	19,223,560

(3) ** Budget FY 2020		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	9	2,981,491	2,720,808	125,856	86,526	3,637,937	547,558	10,100,176	9,123,384	19,223,560
Revenues	10	7,807,925	3,861,879	994,156	1,338,858	6,845,037	21,830	20,869,685	6,444,935	27,314,620
Expenditures	11	8,752,592	4,826,030	852,440	1,329,477	7,647,496	0	23,408,035	8,249,209	31,657,244
Ending Fund Balance	12	2,036,824	1,756,657	267,572	95,907	2,835,478	569,388	7,561,826	7,319,110	14,880,936

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018

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

Form 631 E P1

CITY OF CARROLL

Department of Management

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2019

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUE (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years RE-ESTIMATED 2019 (J)	ACTUAL 2018 (K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,719,371	11,133						1,730,504	1,620,909
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	124,616							124,616	107,735
Ambulance	6								0	0
Building Inspections	7	147,774							147,774	149,266
Miscellaneous Protective Services	8	220,869							220,869	204,012
Animal Control	9								0	0
Other Public Safety	10	4,000							4,000	2,412
TOTAL *(lines 1 - 10)*	11	2,216,630	11,133				0		2,227,763	2,084,334
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	54,662	1,025,025						1,079,687	852,916
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	166,000							166,000	160,488
Traffic Control and Safety	15								0	0
Snow Removal	16		123,887						123,887	110,869
Highway Engineering	17								0	0
Street Cleaning	18		31,615						31,615	22,461
Airport ***(if not Enterprise)***	19	178,000							178,000	173,890
Garbage ***(if not Enterprise)***	20	677,980							677,980	660,566
Other Public Works	21	230,488	152,302						382,790	368,845
TOTAL *(lines 12 - 21)*	22	1,307,130	1,332,829				0		2,639,959	2,350,035
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29	121,445							121,445	107,005
TOTAL *(lines 23 - 29)*	30	121,445	0				0		121,445	107,005
CULTURE & RECREATION										
Library Services	31	502,138	5,000						507,138	455,772
Museum, Band and Theater	32	117,131							117,131	11,234
Parks	33	715,113							715,113	501,298
Recreation	34	1,929,954	98,000						2,027,954	1,521,822
Cemetery	35	193,631							193,631	132,176
Community Center, Zoo, & Marina	36								0	0
Other Culture and Recreation	37	1,000							1,000	11,071
TOTAL *(lines 31 - 37)*	38	3,458,967	103,000				0		3,561,967	2,633,373

Form 631 E P2

CITY OF CARROLL

Department of Management

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED Fiscal Year Ending 2019

GOVERNMENT ACTIVITIES CONT. (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years RE-ESTIMATED 2019 (J)	ACTUAL 2018 (K)
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39								0	0
Economic Development	40	72,250							72,250	71,000
Housing and Urban Renewal	41	13,000		10,219					23,219	3,045
Planning & Zoning	42	1,000							1,000	201
Other Com & Econ Development	43	101,400							101,400	45,593
	44									
TOTAL *(lines 39 - 44)*	45	187,650	0	10,219			0		197,869	119,839
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	29,069							29,069	28,712
Clerk, Treasurer, & Finance Adm.	47	497,331							497,331	472,142
Elections	48								0	12,205
Legal Services & City Attorney	49	62,133							62,133	61,569
City Hall & General Buildings	50	87,987							87,987	72,527
Tort Liability	51	248,870							248,870	262,858
Other General Government	52	86,780							86,780	71,717
TOTAL *(lines 46 - 52)*	53	1,012,170	0	0			0		1,012,170	981,730
DEBT SERVICE	54				971,486				971,486	1,093,586
Gov Capital Projects	55					6,964,886			6,964,886	2,077,723
TIF Capital Projects	56					3,009,890			3,009,890	2,232,528
TOTAL CAPITAL PROJECTS	57	0	0	0		9,974,776	0		9,974,776	4,310,251
TOTAL Governmental Activities Expenditures *(lines 11+22+30+38+44+52+53+54)*	58	8,303,992	1,446,962	10,219	971,486	9,974,776	0		20,707,435	13,680,153
BUSINESS TYPE ACTIVITIES **Proprietary: Enterprise & Budgeted ISF**										
Water Utility	59							1,187,848	1,187,848	1,142,180
Sewer Utility	60							1,217,865	1,217,865	1,145,730
Electric Utility	61								0	0
Gas Utility	62								0	0
Airport	63								0	0
Landfill/Garbage	64								0	0
Transit	65								0	0
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68							6,500	6,500	6,654
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0
Enterprise DEBT SERVICE	70							693,320	693,320	688,000
Enterprise CAPITAL PROJECTS	71							285,697	285,697	99,976
Enterprise **TIF** CAPITAL PROJECTS	72								0	0
TOTAL BUSINESS TYPE EXPENDITURES *(lines 56 - 68)*	73							3,391,230	3,391,230	3,082,540
TOTAL ALL EXPENDITURES *(lines 58+74)*	74	8,303,992	1,446,962	10,219	971,486	9,974,776	0	3,391,230	24,098,665	16,762,693
Regular Transfers Out	75	650,000	2,182,430					424,660	3,257,090	2,674,108
Internal **TIF** Loan Transfers Out	76			855,942				1,155,500	2,011,442	1,755,119
Total ALL Transfers Out	77	650,000	2,182,430	855,942	0	0	0	1,580,160	5,268,532	4,429,227
Total Expenditures and Other Fin Uses (lines 73+74)	78	8,953,992	3,629,392	866,161	971,486	9,974,776	0	4,971,390	29,367,197	21,191,920
Ending Fund Balance June 30	79	2,981,491	2,720,808	125,856	86,526	3,637,937	547,558	9,123,384	19,223,560	20,187,298

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.

Form 631.D

CITY OF CARROLL

Department of Management

RE-ESTIMATED REVENUES DETAIL

RE-ESTIMATED Fiscal Year Ending 2019

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years RE-ESTIMATED 2019 (J)	Fiscal Years ACTUAL 2018 (K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	4,314,232	996,000		483,697				5,793,929	5,636,506
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes *(line 1 minus line 2)*	3	4,314,232	996,000		483,697	0			5,793,929	5,636,506
Delinquent Property Taxes	4								0	0
TIF Revenues	5			938,593					938,593	831,308
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6								0	0
Utility francise tax ***(Iowa Code Chapter 364.2)***	7	92,000							92,000	86,280
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11	220,000							220,000	247,299
Other ***Local Option Taxes***	12		1,594,410						1,594,410	1,471,239
Subtotal - Other City Taxes *(lines 6 thru 12)*	13	312,000	1,594,410		0	0			1,906,410	1,804,818
Licenses & Permits	***14***	79,475							79,475	87,502
Use of Money & Property	***15***	82,088	5,075	1,050		30,000	3,830	107,200	229,243	274,213
Intergovernmental:										
Federal Grants & Reimbursements	***16***	700				255,829			256,529	730,001
Road Use Taxes	***17***		1,232,566						1,232,566	1,289,043
Other State Grants & Reimbursements	***18***	163,457	40,268	6,283	16,328	1,039,469			1,265,805	464,024
Local Grants & Reimbursements	***19***	64,588				10,000			74,588	83,349
Subtotal - Intergovernmental *(lines 16 thru 19)*	20	228,745	1,272,834	6,283	16,328	1,305,298		0	2,829,488	2,566,417
Charges for Fees & Service:										
Water Utility	21							1,489,800	1,489,800	1,536,195
Sewer Utility	22							2,130,000	2,130,000	2,146,528
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27	555,000							555,000	540,741
Hospital	28								0	0
Transit	29	55,000							55,000	41,220
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							256,500	256,500	259,816
Other Fees & Charges for Service	33	1,100,425	5,000						1,105,425	1,144,017
Subtotal - Charges for Service *(lines 21 thru 33)*	34	1,710,425	5,000		0	0	0	3,876,300	5,591,725	5,668,517
Special Assessments	35								0	0
Miscellaneous	***36***	210,516	13,200			968,698	18,000	80,650	1,291,064	767,317
Other Financing Sources:										
Regular Operating Transfers In	37	959,218	145,018		400,694	1,540,000		212,160	3,257,090	2,674,108
Internal TIF Loan Transfers In	38				34,456	1,155,500		821,486	2,011,442	1,755,119
Subtotal ALL Operating Transfers In	39	959,218	145,018	0	435,150	2,695,500	0	1,033,646	5,268,532	4,429,227
Proceeds of Debt *(Excluding TIF Internal Borrowing*	40					4,475,000			4,475,000	0
Proceeds of Capital Asset Sales	41								0	0
Subtotal-Other Financing Sources *(lines 36 thru 38)*	42	959,218	145,018	0	435,150	7,170,500	0	1,033,646	9,743,532	4,429,227
Total Revenues except for beginning fund balance *(lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)*	43	7,896,699	4,031,537	945,926	935,175	9,474,496	21,830	5,097,796	28,403,459	22,065,825
Beginning Fund Balance July 1	44	4,038,784	2,318,663	46,091	122,837	4,138,217	525,728	8,996,978	20,187,298	19,313,393
TOTAL REVENUES & BEGIN BALANCE *(lines 41+42)*	45	11,935,483	6,350,200	992,017	1,058,012	13,612,713	547,558	14,094,774	48,590,757	41,379,218

Form 631 A P1

CITY OF CARROLL

Department of Management

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2020

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years BUDGET 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,778,165	60,563						1,838,728	1,730,504	1,620,909
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	141,835							141,835	124,616	107,735
Ambulance	6								0	0	0
Building Inspections	7	235,405							235,405	147,774	149,266
Miscellaneous Protective Services	8	230,071							230,071	220,869	204,012
Animal Control	9								0	0	0
Other Public Safety	10	4,150							4,150	4,000	2,412
TOTAL *(lines 1 - 10)*	11	2,389,626	60,563				0		2,450,189	2,227,763	2,084,334
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	36,221	656,663						692,884	1,079,687	852,916
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	168,000							168,000	166,000	160,488
Traffic Control and Safety	15								0	0	0
Snow Removal	16		126,887						126,887	123,887	110,869
Highway Engineering	17								0	0	0
Street Cleaning	18		31,615						31,615	31,615	22,461
Airport ***(if not Enterprise)***	19	195,000							195,000	178,000	173,890
Garbage ***(if not Enterprise)***	20	677,980							677,980	677,980	660,566
Other Public Works	21	225,116	156,740						381,856	382,790	368,845
TOTAL *(lines 12 - 21)*	22	1,302,317	971,905				0		2,274,222	2,639,959	2,350,035
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	121,895							121,895	121,445	107,005
TOTAL *(lines 23 - 29)*	30	121,895	0				0		121,895	121,445	107,005
CULTURE & RECREATION											
Library Services	31	513,799	24,500						538,299	507,138	455,772
Museum, Band and Theater	32	167,429							167,429	117,131	11,234
Parks	33	694,192							694,192	715,113	501,298
Recreation	34	1,825,134	5,000						1,830,134	2,027,954	1,521,822
Cemetery	35	197,644							197,644	193,631	132,176
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	1,000							1,000	1,000	11,071
TOTAL *(lines 31 - 37)*	38	3,399,198	29,500				0		3,428,698	3,561,967	2,633,373

Form 631 A P2

CITY OF CARROLL

Department of Management

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2020 — Fiscal Years

GOVERNMENT ACTIVITIES CONT. (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	75,500							75,500	72,250	71,000
Housing and Urban Renewal	41	2,000		21,500					23,500	23,219	3,045
Planning & Zoning	42	1,000							1,000	1,000	201
Other Com & Econ Development	43	98,400							98,400	101,400	45,593
	44										
TOTAL *(lines 39 - 44)*	45	176,900	0	21,500			0		198,400	197,869	119,839
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	65,169							65,169	29,069	28,712
Clerk, Treasurer, & Finance Adm.	47	530,091							530,091	497,331	472,142
Elections	48	12,500							12,500	0	12,205
Legal Services & City Attorney	49	63,133							63,133	62,133	61,569
City Hall & General Buildings	50	91,257							91,257	87,987	72,527
Tort Liability	51	258,631							258,631	248,870	262,858
Other General Government	52	139,300							139,300	86,780	71,717
TOTAL *(lines 46 - 52)*	53	1,160,081	0	0			0		1,160,081	1,012,170	981,730
DEBT SERVICE	54				1,329,477				1,329,477	971,486	1,093,586
Gov Capital Projects	55					6,447,496			6,447,496	6,964,886	2,077,723
TIF Capital Projects	56					1,200,000			1,200,000	3,009,890	2,232,528
TOTAL CAPITAL PROJECTS	57	0	0	0		7,647,496	0		7,647,496	9,974,776	4,310,251
TOTAL Government Activities Expenditures *(lines 11+22+30+38+45+53+54+57)*	58	8,550,017	1,061,968	21,500	1,329,477	7,647,496	0		18,610,458	20,707,435	13,680,153
BUSINESS TYPE ACTIVITIES **Proprietary: Enterprise & Budgeted ISF**											
Water Utility	59							1,217,648	1,217,648	1,187,848	1,142,180
Sewer Utility	60							966,861	966,861	1,217,865	1,145,730
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68							6,500	6,500	6,500	6,654
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70							699,300	699,300	693,320	688,000
Enterprise CAPITAL PROJECTS	71							2,364,700	2,364,700	285,697	99,976
Enterprise **TIF** CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures *(lines 59 - 73)*	73							5,255,009	5,255,009	3,391,230	3,082,540
TOTAL ALL EXPENDITURES *(lines 58+74)*	74	8,550,017	1,061,968	21,500	1,329,477	7,647,496	0	5,255,009	23,865,467	24,098,665	16,762,693
Regular Transfers Out	75	202,575	3,764,062					1,794,200	5,760,837	3,257,090	2,674,108
Internal **TIF** Loan / Repayment Transfers Out	76			830,940				1,200,000	2,030,940	2,011,442	1,755,119
Total ALL Transfers Out	77	202,575	3,764,062	830,940	0	0	0	2,994,200	7,791,777	5,268,532	4,429,227
Total Expenditures & Fund Transfers Out (lines 75+76)	78	8,752,592	4,826,030	852,440	1,329,477	7,647,496	0	8,249,209	31,657,244	29,367,197	21,191,920
Ending Fund Balance June 30	79	2,036,824	1,756,657	267,572	95,907	2,835,478	569,388	7,319,110	14,880,936	19,223,560	20,187,298

* 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.

Form 631 B

CITY OF CARROLL

Department of Management

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

REVENUES DETAIL

Fiscal Year Ending 2020

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years BUDGET 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	4,308,679	863,505		850,718	0			6,022,902	5,793,929	5,636,506
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes *(line 1 minus line 2)*	3	4,308,679	863,505		850,718	0			6,022,902	5,793,929	5,636,506
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			993,156					993,156	938,593	831,308
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	82,305	16,495		15,014	0			113,814	0	0
Utility franchise tax ***(Iowa Code Chapter 364.2)***	7	92,000							92,000	92,000	86,280
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11	220,000							220,000	220,000	247,299
Other ***Local Option Taxes***	12		1,553,562						1,553,562	1,594,410	1,471,239
Subtotal - Other City Taxes *(lines 6 thru 12)*	13	394,305	1,570,057		15,014	0			1,979,376	1,906,410	1,804,818
Licenses & Permits	***14***	88,400							88,400	79,475	87,502
Use of Money & Property	***15***	82,775	4,000	1,000		25,000	3,830	107,200	223,805	229,243	274,213
Intergovernmental:											
Federal Grants & Reimbursements	***16***	1,200				22,716			23,916	256,529	730,001
Road Use Taxes	***17***		1,227,514						1,227,514	1,232,566	1,289,043
Other State Grants & Reimbursements	***18***	149,629	32,782	0	25,709	255,646		0	463,766	1,265,805	464,024
Local Grants & Reimbursements	***19***	64,638							64,638	74,588	83,349
Subtotal - Intergovernmental *(lines 16 thru 19)*	20	215,467	1,260,296	0	25,709	278,362		0	1,779,834	2,829,488	2,566,417
Charges for Fees & Service:											
Water Utility	21							1,489,800	1,489,800	1,489,800	1,536,195
Sewer Utility	22							2,130,000	2,130,000	2,130,000	2,146,528
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	555,000							555,000	555,000	540,741
Hospital	28								0	0	0
Transit	29	55,000							55,000	55,000	41,220
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32							256,500	256,500	256,500	259,816
Other Fees & Charges for Service	33	1,099,545	5,000						1,104,545	1,105,425	1,144,017
Subtotal - Charges for Service *(lines 21 thru 33)*	34	1,709,545	5,000		0	0	0	3,876,300	5,590,845	5,591,725	5,668,517
Special Assessments	35								0	0	0
Miscellaneous	***36***	177,925	9,100			1,075,100	18,000	80,400	1,360,525	1,291,064	767,317
Other Financing Sources:											
Regular Operating Transfers In	37	830,829	149,921		415,812	2,782,575		1,581,700	5,760,837	3,257,090	2,674,108
Internal TIF Loan Transfers In	38				31,605	1,200,000		799,335	2,030,940	2,011,442	1,755,119
Subtotal ALL Operating Transfers In	39	830,829	149,921	0	447,417	3,982,575	0	2,381,035	7,791,777	5,268,532	4,429,227
Proceeds of Debt *(Excluding TIF Internal Borrowing)*	40					1,484,000			1,484,000	4,475,000	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources *(lines 38 thru 40)*	42	830,829	149,921	0	447,417	5,466,575	0	2,381,035	9,275,777	9,743,532	4,429,227
Total Revenues except for beginning fund balance *(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)*	43	7,807,925	3,861,879	994,156	1,338,858	6,845,037	21,830	6,444,935	27,314,620	28,403,459	22,065,825
Beginning Fund Balance July 1	44	2,981,491	2,720,808	125,856	86,526	3,637,937	547,558	9,123,384	19,223,560	20,187,298	19,313,393
TOTAL REVENUES & BEGIN BALANCE *(lines 42+43)*	45	10,789,416	6,582,687	1,120,012	1,425,384	10,482,974	569,388	15,568,319	46,538,180	48,590,757	41,379,218

Form 635.2A

Department of Management

CITY OF CARROLL

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2020

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	4,308,679	863,505		850,718	0			6,022,902	5,793,929	5,636,506
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	4,308,679	863,505		850,718	0			6,022,902	5,793,929	5,636,506
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			993,156					993,156	938,593	831,308
Other City Taxes	6	394,305	1,570,057		15,014	0			1,979,376	1,906,410	1,804,818
Licenses & Permits	7	88,400	0					0	88,400	79,475	87,502
Use of Money and Property	8	82,775	4,000	1,000	0	25,000	3,830	107,200	223,805	229,243	274,213
Intergovernmental	9	215,467	1,260,296	0	25,709	278,362		0	1,779,834	2,829,488	2,566,417
Charges for Fees & Service	10	1,709,545	5,000		0	0	0	3,876,300	5,590,845	5,591,725	5,668,517
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	177,925	9,100		0	1,075,100	18,000	80,400	1,360,525	1,291,064	767,317
Sub-Total Revenues	13	6,977,096	3,711,958	994,156	891,441	1,378,462	21,830	4,063,900	18,038,843	18,659,927	17,636,598
Other Financing Sources:											
Total Transfers In	14	830,829	149,921	0	447,417	3,982,575	0	2,381,035	7,791,777	5,268,532	4,429,227
Proceeds of Debt	15	0	0	0	0	1,484,000		0	1,484,000	4,475,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	7,807,925	3,861,879	994,156	1,338,858	6,845,037	21,830	6,444,935	27,314,620	28,403,459	22,065,825
Expenditures & Other Financing Uses											
Public Safety	18	2,389,626	60,563	0			0		2,450,189	2,227,763	2,084,334
Public Works	19	1,302,317	971,905	0			0		2,274,222	2,639,959	2,350,035
Health and Social Services	20	121,895	0	0			0		121,895	121,445	107,005
Culture and Recreation	21	3,399,198	29,500	0			0		3,428,698	3,561,967	2,633,373
Community and Economic Development	22	176,900	0	21,500			0		198,400	197,869	119,839
General Government	23	1,160,081	0	0			0		1,160,081	1,012,170	981,730
Debt Service	24	0	0	0	1,329,477		0		1,329,477	971,486	1,093,586
Capital Projects	25	0	0	0		7,647,496	0		7,647,496	9,974,776	4,310,251
Total Government Activities Expenditures	26	8,550,017	1,061,968	21,500	1,329,477	7,647,496	0		18,610,458	20,707,435	13,680,153
Business Type Proprietray: Enterprise & ISF	27							5,255,009	5,255,009	3,391,230	3,082,540
Total Gov & Bus Type Expenditures	28	8,550,017	1,061,968	21,500	1,329,477	7,647,496	0	5,255,009	23,865,467	24,098,665	16,762,693
Total Transfers Out	29	202,575	3,764,062	830,940	0	0	0	2,994,200	7,791,777	5,268,532	4,429,227
Total ALL Expenditures/Fund Transfers Out	30	8,752,592	4,826,030	852,440	1,329,477	7,647,496	0	8,249,209	31,657,244	29,367,197	21,191,920
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-944,667	-964,151	141,716	9,381	-802,459	21,830	-1,804,274	-4,342,624	-963,738	873,905
Beginning Fund Balance July 1	33	2,981,491	2,720,808	125,856	86,526	3,637,937	547,558	9,123,384	19,223,560	20,187,298	19,313,393
Ending Fund Balance June 30	34	2,036,824	1,756,657	267,572	95,907	2,835,478	569,388	7,319,110	14,880,936	19,223,560	20,187,298

Form 703

Department of Management

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 1

Fiscal Year 2020

City Name: CARROLL

	Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2020 (F)	Interest Due FY 2020 +(G)	Bond Reg./ Paying Agent Fees Due FY 2020 +(H)	Total Obligation Due FY 2020 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)	2016B-Cemetery Bldg/Third Street	2,290,000	g	11/15/2016	1681	275,000	19,523	500	295,023	31,605	263,418
(2)	2015A-Aquatic Center Refunding	1,770,000	GO	03/27/2015	1520	265,000	17,978	500	283,478	16,328	267,150
(3)	2018B - Library/City Hall/Park Improvements	4,475,000	GO	11/14/2018	18116	390,000	139,360		529,360	415,812	113,548
(4)	SRF Loan - WWTP	10,998,000	NON - GO			619,000	70,263	10,037	699,300	699,300	0
(5)	PROPOSED 2019A-Fire Truck/Street Improvements	1,445,000	GO			180,000	40,616	1,000	221,616		221,616
(6)			NO SELECTION						0		0
(7)			NO SELECTION						0		0
(8)			NO SELECTION						0		0
(9)			NO SELECTION						0		0
(10)			NO SELECTION						0		0
(11)			NO SELECTION						0		0
(12)			NO SELECTION						0		0
(13)			NO SELECTION						0		0
(14)			NO SELECTION						0		0
(15)			NO SELECTION						0		0
(16)			NO SELECTION						0		0
(17)			NO SELECTION						0		0
(18)			NO SELECTION						0		0
(19)			NO SELECTION						0		0
(20)			NO SELECTION						0		0
(21)			NO SELECTION						0		0
(22)			NO SELECTION						0		0
(23)			NO SELECTION						0		0
(24)			NO SELECTION						0		0
(25)			NO SELECTION						0		0
(26)			NO SELECTION						0		0
(27)			NO SELECTION						0		0
(28)			NO SELECTION						0		0
(29)			NO SELECTION						0		0
(30)			NO SELECTION						0		0
	TRANSFER OF FUNDS INTO DEBT SERVICE FUND NEEDED TO COVER GO DEBT PAYMENTS			TOTALS		1,729,000	287,740	12,037	2,028,777	1,163,045	865,732

Form 631.1

Department of Management

NOTICE OF PUBLIC HEARING
BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2019 - ENDING JUNE 30, 2020

City of **CARROLL**, Iowa

The City Council will conduct a public hearing on the proposed Budget at CCSD Board Rm, Adams Elementary

on 03/11/2019 *at* 5:15PM

(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 . . . . . $ 11.59794

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.

712-792-1000
phone number

Laura A. Schaefer
City Clerk/Finance Officer's NAME

		Budget FY 2020	Re-estimated FY 2019	Actual FY 2018
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	6,022,902	5,793,929	5,636,506
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	**3**	6,022,902	5,793,929	5,636,506
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	993,156	938,593	831,308
Other City Taxes	6	1,979,376	1,906,410	1,804,818
Licenses & Permits	7	88,400	79,475	87,502
Use of Money and Property	8	223,805	229,243	274,213
Intergovernmental	9	1,779,834	2,829,488	2,566,417
Charges for Fees & Service	10	5,590,845	5,591,725	5,668,517
Special Assessments	11	0	0	0
Miscellaneous	12	1,360,525	1,291,064	767,317
Other Financing Sources	13	1,484,000	4,475,000	0
Transfers In	14	7,791,777	5,268,532	4,429,227
Total Revenues and Other Sources	**15**	27,314,620	28,403,459	22,065,825
Expenditures & Other Financing Uses				
Public Safety	16	2,450,189	2,227,763	2,084,334
Public Works	17	2,274,222	2,639,959	2,350,035
Health and Social Services	18	121,895	121,445	107,005
Culture and Recreation	19	3,428,698	3,561,967	2,633,373
Community and Economic Development	20	198,400	197,869	119,839
General Government	21	1,160,081	1,012,170	981,730
Debt Service	22	1,329,477	971,486	1,093,586
Capital Projects	23	7,647,496	9,974,776	4,310,251
Total Government Activities Expenditures	24	18,610,458	20,707,435	13,680,153
Business Type / Enterprises	25	5,255,009	3,391,230	3,082,540
Total ALL Expenditures	**26**	23,865,467	24,098,665	16,762,693
Transfers Out	27	7,791,777	5,268,532	4,429,227
Total ALL Expenditures/Transfers Out	**28**	31,657,244	29,367,197	21,191,920
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	**29**	-4,342,624	-963,738	873,905
Beginning Fund Balance July 1	30	19,223,560	20,187,298	19,313,393
Ending Fund Balance June 30	**31**	14,880,936	19,223,560	20,187,298