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 MPW

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

DATE: March 17, 2020

SUBJECT: FY 2020/2021 Budget
1. Public Hearing
2. Resolution Adopting the Annual Budget

Attached is a Resolution adopting the FY 2020/2021 Budget. A public hearing needs to be held and any changes to the budget need to be made before the Resolution is adopted.

The proposed budget notice of public hearing was published in the Carroll Times Herald on Friday, March 6, 2020 which is within the requirements of State of Iowa Code. A copy of the detailed budget that will be filed with the State of Iowa is also attached for your review.

If you have any questions, please stop by the office or call.

RECOMMENDATION: At the close of the public hearing, Council approval of the Resolution adopting the Fiscal Year 2020/2021 Budget.

RESOLUTION NO. _____

A RESOLUTION ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2021.

BE IT RESOLVED by the City Council of the City of Carroll, Iowa:

1. That the Certification of Taxes with a total tax rate of 11.59799 for FY 2020/2021 be approved.
2. That the Budget Estimate that was published on March 6, 2020 be approved as published.
3. That the detailed budget showing estimated revenues and expenditures by program which support the Certification of Taxes and Budget Estimate be approved.

BE IT FURTHER RESOLVED, the Mayor and City Clerk are directed to certify this Resolution, make all filings as required by law and set up the City's books in accordance with the summary and details as adopted.

ADOPTED AND PASSED BY THE CITY COUNCIL OF THE CITY OF CARROLL, IOWA, this 23rd day of March, 2020.

CITY COUNCIL OF THE
CITY OF CARROLL, IOWA

By_____
Eric P. Jensen, Mayor

ATTEST:

By: _____
Laura A. Schaefer, City Clerk

14-116

Adoption of Budget and Certification of City Taxes

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

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.

Telephone Number _____ Signature _____

County Auditor Date Stamp

January 1, 2019 Property Valuations

		With Gas & Electric		Without Gas & Electric	Last Official Census
Regular	2a	525,219,743	2b	515,931,099	10,103
DEBT SERVICE	3a	573,329,116	3b	564,040,472	
Ag Land	4a	471,805			

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	4,254,280		4,179,042	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		147,345	52	0.28559
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	4,404,280		4,326,387		
384.1	3.00375	Ag Land	26	1,417		1,417	63	3.00375
		Total General Fund Tax Levies (25 + 26)	27	4,405,697		4,327,804		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	264,319		259,642		0.50325
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	498,142		489,330		0.94844
Rules	Amt Nec	Other Employee Benefits	31	136,039		133,631		0.26901
		Total Employee Benefit Levies (29,30,31)	32	898,500		882,603	65	1.71070
		Sub Total Special Revenue Levies (28+32)	33	898,500		882,603		
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	898,500		882,603		
384.4	Amt Nec	**Debt Service Levy 76.10(6)**	40	860,970	40	847,020	70	1.50170
384.7	0.67500	**Capital Projects (Capital Improv. Reserve)**	41		41	0	71	0
		Total Property Taxes (27+39+40+41)	42	6,165,167	42	6,057,427	72	11.59799

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	136,223,809	45,829,082	12,688,778	138,760
2	100% Assessed	156,451,908	45,829,082	14,114,060	138,760

		REPLACEMENT $	FILLS TO:
3	General Fund	$145,261	REVENUES, LINE 18, COL (C)
4	Special Fund	$29,634	REVENUES, LINE 18, COL (D)
5	Debt Fund	$26,014	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	$8,143	$4,564			$600,000	

Form FBW

Department of Management

Fund Balance Worksheet for City of Carroll

(1) *Annual Report FY 2019		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	4,038,784	2,318,663	46,091	122,837	4,138,217	525,728	11,190,320	8,996,978	20,187,298
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	7,919,721	4,154,510	956,454	936,270	9,499,833	22,381	23,489,169	5,175,078	28,664,247
Actual Expenditures Except End Bal (pg 9, line 136) *	3	7,744,133	3,450,218	866,443	971,485	7,966,446	0	20,998,725	4,239,992	25,238,717
Ending Fund Balance June 30 (pg 9, line 147) *	4	4,214,372	3,022,955	136,102	87,622	5,671,604	548,109	13,680,764	9,932,064	23,612,828
(2) ** Re-Estimated FY 2020		**General**	**Spec Rev**	**TIF Special Rev**	**Debt Serv**	**Capt Proj**	**Permanent**	**Tot Govt**	**Proprietary**	**Grand Total**
Beginning Fund Balance	5	4,214,372	3,022,955	136,102	87,622	5,671,604	548,109	13,680,764	9,932,064	23,612,828
Re-Est Revenues	6	8,028,109	4,094,625	999,225	1,343,672	7,292,197	23,630	21,781,458	7,108,405	28,889,863
Re-Est Expenditures	7	8,902,933	4,894,024	1,131,497	1,341,188	6,173,742	0	22,443,384	9,434,922	31,878,306
Ending Fund Balance	8	3,339,548	2,223,556	3,830	90,106	6,790,059	571,739	13,018,838	7,605,547	20,624,385
(3) ** Budget FY 2021		**General**	**Spec Rev**	**TIF Special Rev**	**Debt Serv**	**Capt Proj**	**Permanent**	**Tot Govt**	**Proprietary**	**Grand Total**
Beginning Fund Balance	9	3,339,548	2,223,556	3,830	90,106	6,790,059	571,739	13,018,838	7,605,547	20,624,385
Revenues	10	7,935,174	4,039,055	1,124,234	1,386,942	2,031,750	20,130	16,537,285	6,900,630	23,437,915
Expenditures	11	9,184,235	3,495,043	1,035,902	1,388,271	7,657,300	0	22,760,751	6,684,761	29,445,512
Ending Fund Balance	12	2,090,487	2,767,568	92,162	88,777	1,164,509	591,869	6,795,372	7,821,416	14,616,788

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2019

** 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 2020 Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUE (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2020 (J)	ACTUAL 2019 (K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,739,181	60,598						1,799,779	1,575,462
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	140,025							140,025	120,750
Ambulance	6								0	0
Building Inspections	7	173,632							173,632	145,695
Miscellaneous Protective Services	8	227,500							227,500	214,404
Animal Control	9	4,150							4,150	0
Other Public Safety	10								0	2,783
TOTAL *(lines 1 - 10)*	11	2,284,488	60,598				0		2,345,086	2,059,094
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	42,294	622,059						664,353	938,795
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	165,000							165,000	155,942
Traffic Control and Safety	15								0	0
Snow Removal	16		149,400						149,400	167,359
Highway Engineering	17								0	0
Street Cleaning	18		25,760						25,760	21,307
Airport ***(if not Enterprise)***	19	239,200							239,200	160,522
Garbage ***(if not Enterprise)***	20	677,980							677,980	669,559
Other Public Works	21	236,061	147,783						383,844	364,554
TOTAL *(lines 12 - 21)*	22	1,360,535	945,002				0		2,305,537	2,478,038
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	121,895							121,895	104,185
TOTAL *(lines 23 - 29)*	30	121,895	0				0		121,895	104,185
CULTURE & RECREATION										
Library Services	31	514,126	24,500						538,626	491,842
Museum, Band and Theater	32								0	11,316
Parks	33	812,171							812,171	462,839
Recreation	34	1,968,891	98,000						2,066,891	1,473,076
Cemetery	35	177,176							177,176	146,562
Community Center, Zoo, & Marina	36								0	0
Other Culture and Recreation	37	1,000							1,000	101
TOTAL *(lines 31 - 37)*	38	3,473,364	122,500				0		3,595,864	2,585,736

Form 631 E P2

CITY OF Carroll

Department of Management

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED Fiscal Year Ending 2020

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 2020 (J)	ACTUAL 2019 (K)
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39								0	0
Economic Development	40	75,500							75,500	72,250
Housing and Urban Renewal	41	4,000		120,000					124,000	3,830
Planning & Zoning	42	1,000							1,000	1,021
Other Com & Econ Development	43	104,907							104,907	83,044
TIF Rebates	44			18,843					18,843	10,219
TOTAL *(lines 39 - 44)*	45	185,407	0	138,843			0		324,250	170,364
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	50,169							50,169	27,251
Clerk, Treasurer, & Finance Adm.	47	516,044							516,044	482,286
Elections	48	6,250							6,250	0
Legal Services & City Attorney	49	62,133							62,133	59,636
City Hall & General Buildings	50	101,220							101,220	74,928
Tort Liability	51	259,359							259,359	248,909
Other General Government	52	226,408							226,408	83,180
TOTAL *(lines 46 - 52)*	53	1,221,583	0	0			0		1,221,583	976,190
DEBT SERVICE	54				1,341,188				1,341,188	971,485
Gov Capital Projects	55					6,078,145			6,078,145	7,966,446
TIF Capital Projects	56					95,597			95,597	0
TOTAL CAPITAL PROJECTS	57	0	0	0		6,173,742	0		6,173,742	7,966,446
TOTAL Governmental Activities Expenditures *(lines 11+22+30+38+44+52+53+54)*	58	8,647,272	1,128,100	138,843	1,341,188	6,173,742	0		17,429,145	17,311,538
BUSINESS TYPE ACTIVITIES **Proprietary: Enterprise & Budgeted ISF**										
Water Utility	59							1,148,858	1,148,858	1,017,525
Sewer Utility	60							1,357,397	1,357,397	791,272
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	6,686
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0
Enterprise DEBT SERVICE	70							699,300	699,300	693,320
Enterprise CAPITAL PROJECTS	71							2,829,125	2,829,125	151,029
Enterprise TIF CAPITAL PROJECTS	72								0	0
TOTAL BUSINESS TYPE EXPENDITURES *(lines 56 - 68)*	73							6,041,180	6,041,180	2,659,832
TOTAL ALL EXPENDITURES *(lines 58+74)*	74	8,647,272	1,128,100	138,843	1,341,188	6,173,742	0	6,041,180	23,470,325	19,971,370
Regular Transfers Out	75	255,661	3,765,924					2,193,742	6,215,327	3,255,623
Internal TIF Loan Transfers Out	76			992,654				1,200,000	2,192,654	2,011,724
Total ALL Transfers Out	77	255,661	3,765,924	992,654	0	0	0	3,393,742	8,407,981	5,267,347
Total Expenditures and Other Fin Uses (lines 73+74)	78	8,902,933	4,894,024	1,131,497	1,341,188	6,173,742	0	9,434,922	31,878,306	25,238,717
Ending Fund Balance June 30	79	3,339,548	2,223,556	3,830	90,106	6,790,059	571,739	7,605,547	20,624,385	23,612,828

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 2020

(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 2020 (J)	Fiscal Years ACTUAL 2019 (K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	4,390,984	880,000		865,732				6,136,716	5,788,804
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes *(line 1 minus line 2)*	3	4,390,984	880,000		865,732	0			6,136,716	5,788,804
Delinquent Property Taxes	4								0	0
TIF Revenues	5			989,891					989,891	945,885
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6								0	0
Utility francise tax *(Iowa Code Chapter 364.2)*	7	95,000							95,000	100,899
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	207,299
Other ***Local Option Taxes***	12		1,734,888						1,734,888	1,594,410
Subtotal - Other City Taxes *(lines 6 thru 12)*	13	315,000	1,734,888		0	0			2,049,888	1,902,608
Licenses & Permits	*14*	72,900							72,900	76,015
Use of Money & Property	*15*	123,525	15,870	3,050		51,500	5,130	170,200	369,275	483,173
Intergovernmental:										
Federal Grants & Reimbursements	*16*	1,200				255,250		80,000	336,450	219,908
Road Use Taxes	*17*		1,272,978						1,272,978	1,305,163
Other State Grants & Reimbursements	*18*	167,579	30,112	6,284	27,809	793,510			1,025,294	850,365
Local Grants & Reimbursements	*19*	69,289	4,564			5,000			78,853	70,453
Subtotal - Intergovernmental *(lines 16 thru 19)*	20	238,068	1,307,654	6,284	27,809	1,053,760		80,000	2,713,575	2,445,889
Charges for Fees & Service:										
Water Utility	21							1,489,800	1,489,800	1,457,394
Sewer Utility	22							2,105,000	2,105,000	2,117,659
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	548,241
Hospital	28								0	0
Transit	29	55,000							55,000	36,780
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							256,500	256,500	263,092
Other Fees & Charges for Service	33	1,161,545	5,000						1,166,545	1,108,815
Subtotal - Charges for Service *(lines 21 thru 33)*	34	1,771,545	5,000		0	0	0	3,851,300	5,627,845	5,531,981
Special Assessments	35								0	0
Miscellaneous	*36*	218,182	15,934			707,276	18,500	77,900	1,037,792	1,747,545
Other Financing Sources:										
Regular Operating Transfers In	37	847,905	135,279		415,812	2,795,661		2,020,670	6,215,327	3,255,623
Internal TIF Loan Transfers In	38	50,000			34,319	1,200,000		908,335	2,192,654	2,011,724
Subtotal ALL Operating Transfers In	39	897,905	135,279	0	450,131	3,995,661	0	2,929,005	8,407,981	5,267,347
Proceeds of Debt *(Excluding TIF Internal Borrowing*	40					1,484,000			1,484,000	4,475,000
Proceeds of Capital Asset Sales	41								0	0
Subtotal-Other Financing Sources *(lines 36 thru 38)*	42	897,905	135,279	0	450,131	5,479,661	0	2,929,005	9,891,981	9,742,347
Total Revenues except for beginning fund balance *(lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)*	43	8,028,109	4,094,625	999,225	1,343,672	7,292,197	23,630	7,108,405	28,889,863	28,664,247
Beginning Fund Balance July 1	44	4,214,372	3,022,955	136,102	87,622	5,671,604	548,109	9,932,064	23,612,828	20,187,298
TOTAL REVENUES & BEGIN BALANCE *(lines 41+42)*	45	12,242,481	7,117,580	1,135,327	1,431,294	12,963,801	571,739	17,040,469	52,502,691	48,851,545

Form 631 A P1

CITY OF Carroll

Department of Management

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2021 — 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 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,857,329	8,000						1,865,329	1,799,779	1,575,462
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	167,052							167,052	140,025	120,750
Ambulance	6								0	0	0
Building Inspections	7	251,318							251,318	173,632	145,695
Miscellaneous Protective Services	8	242,634							242,634	227,500	214,404
Animal Control	9								0	4,150	0
Other Public Safety	10	4,150							4,150	0	2,783
TOTAL *(lines 1 - 10)*	11	2,522,483	8,000				0		2,530,483	2,345,086	2,059,094
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	42,294	784,689						826,983	664,353	938,795
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	165,000							165,000	165,000	155,942
Traffic Control and Safety	15	8,900							8,900	0	0
Snow Removal	16		145,400						145,400	149,400	167,359
Highway Engineering	17								0	0	0
Street Cleaning	18		25,760						25,760	25,760	21,307
Airport ***(if not Enterprise)***	19	217,400							217,400	239,200	160,522
Garbage ***(if not Enterprise)***	20	682,980							682,980	677,980	669,559
Other Public Works	21	232,172	157,962						390,134	383,844	364,554
TOTAL *(lines 12 - 21)*	22	1,348,746	1,113,811				0		2,462,557	2,305,537	2,478,038
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	121,895	104,185
TOTAL *(lines 23 - 29)*	30	121,895	0				0		121,895	121,895	104,185
CULTURE & RECREATION											
Library Services	31	558,469	14,000						572,469	538,626	491,842
Museum, Band and Theater	32								0	0	11,316
Parks	33	724,586							724,586	812,171	462,839
Recreation	34	2,292,653	63,312						2,355,965	2,066,891	1,473,076
Cemetery	35	178,597							178,597	177,176	146,562
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	1,000							1,000	1,000	101
TOTAL *(lines 31 - 37)*	38	3,755,305	77,312				0		3,832,617	3,595,864	2,585,736

Form 631 A P2

CITY OF Carroll

Department of Management

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2021

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 BUDGET 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	77,250							77,250	75,500	72,250
Housing and Urban Renewal	41	3,000		75,000					78,000	124,000	3,830
Planning & Zoning	42	1,000							1,000	1,000	1,021
Other Com & Econ Development	43	96,407							96,407	104,907	83,044
TIF Rebates	44			22,500					22,500	18,843	10,219
TOTAL *(lines 39 - 44)*	45	177,657	0	97,500			0		275,157	324,250	170,364
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	38,669							38,669	50,169	27,251
Clerk, Treasurer, & Finance Adm.	47	538,833							538,833	516,044	482,286
Elections	48	6,250							6,250	6,250	0
Legal Services & City Attorney	49	63,133							63,133	62,133	59,636
City Hall & General Buildings	50	108,736							108,736	101,220	74,928
Tort Liability	51	271,228							271,228	259,359	248,909
Other General Government	52	76,300							76,300	226,408	83,180
TOTAL *(lines 46 - 52)*	53	1,103,149	0	0			0		1,103,149	1,221,583	976,190
DEBT SERVICE	54				1,388,271				1,388,271	1,341,188	971,485
Gov Capital Projects	55					6,432,300			6,432,300	6,078,145	7,966,446
TIF Capital Projects	56					1,225,000			1,225,000	95,597	0
TOTAL CAPITAL PROJECTS	57	0	0	0		7,657,300	0		7,657,300	6,173,742	7,966,446
TOTAL Government Activities Expenditures *(lines 11+22+30+38+45+53+54+57)*	58	9,029,235	1,199,123	97,500	1,388,271	7,657,300	0		19,371,429	17,429,145	17,311,538
BUSINESS TYPE ACTIVITIES **Proprietary: Enterprise & Budgeted ISF**											
Water Utility	59							1,215,884	1,215,884	1,148,858	1,017,525
Sewer Utility	60							877,385	877,385	1,357,397	791,272
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	6,686
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70							706,920	706,920	699,300	693,320
Enterprise CAPITAL PROJECTS	71							1,810,000	1,810,000	2,829,125	151,029
Enterprise **TIF** CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures *(lines 59 - 73)*	73							4,616,689	4,616,689	6,041,180	2,659,832
TOTAL ALL EXPENDITURES *(lines 58+74)*	74	9,029,235	1,199,123	97,500	1,388,271	7,657,300	0	4,616,689	23,988,118	23,470,325	19,971,370
Regular Transfers Out	75	155,000	2,295,920					2,068,072	4,518,992	6,215,327	3,255,623
Internal **TIF** Loan / Repayment Transfers Out	76			938,402					938,402	2,192,654	2,011,724
Total ALL Transfers Out	77	155,000	2,295,920	938,402	0	0	0	2,068,072	5,457,394	8,407,981	5,267,347
Total Expenditures & Fund Transfers Out (lines 75+78)	78	9,184,235	3,495,043	1,035,902	1,388,271	7,657,300	0	6,684,761	29,445,512	31,878,306	25,238,717
Ending Fund Balance June 30	79	2,090,487	2,767,568	92,162	88,777	1,164,509	591,869	7,821,416	14,616,788	20,624,385	23,612,828

* 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 2021

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years BUDGET 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	4,327,804	882,603		847,020	0			6,057,427	6,136,716	5,788,804
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes *(line 1 minus line 2)*	3	4,327,804	882,603		847,020	0			6,057,427	6,136,716	5,788,804
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			1,123,234					1,123,234	989,891	945,885
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	77,893	15,897		13,950	0			107,740	0	0
Utility franchise tax *(Iowa Code Chapter 364.2)*	7	95,000							95,000	95,000	100,899
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	207,299
Other ***Local Option Taxes***	12		1,653,834						1,653,834	1,734,888	1,594,410
Subtotal - Other City Taxes *(lines 6 thru 12)*	13	392,893	1,669,731		13,950	0			2,076,574	2,049,888	1,902,608
Licenses & Permits	***14***	100,900							100,900	72,900	76,015
Use of Money & Property	***15***	107,775	6,500	1,000		16,000	5,130	170,200	306,605	369,275	483,173
Intergovernmental:											
Federal Grants & Reimbursements	***16***	1,200				255,250			256,450	336,450	219,908
Road Use Taxes	***17***		1,283,081						1,283,081	1,272,978	1,305,163
Other State Grants & Reimbursements	***18***	153,404	34,198	0	26,014	600,000		0	813,616	1,025,294	850,365
Local Grants & Reimbursements	***19***	68,789				5,250			74,039	78,853	70,453
Subtotal - Intergovernmental *(lines 16 thru 19)*	20	223,393	1,317,279	0	26,014	860,500		0	2,427,186	2,713,575	2,445,889
Charges for Fees & Service:											
Water Utility	21							1,489,800	1,489,800	1,489,800	1,457,394
Sewer Utility	22							2,105,000	2,105,000	2,105,000	2,117,659
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	548,241
Hospital	28								0	0	0
Transit	29	55,000							55,000	55,000	36,780
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32							256,500	256,500	256,500	263,092
Other Fees & Charges for Service	33	1,140,970	5,000						1,145,970	1,166,545	1,108,815
Subtotal - Charges for Service *(lines 21 thru 33)*	34	1,750,970	5,000		0	0	0	3,851,300	5,607,270	5,627,845	5,531,981
Special Assessments	35								0	0	0
Miscellaneous	***36***	178,675	9,500			250	15,000	77,900	281,325	1,037,792	1,747,545
Other Financing Sources:											
Regular Operating Transfers In	37	852,764	148,442		467,786	1,155,000		1,895,000	4,518,992	6,215,327	3,255,623
Internal TIF Loan Transfers In	38				32,172			906,230	938,402	2,192,654	2,011,724
Subtotal ALL Operating Transfers In	39	852,764	148,442	0	499,958	1,155,000	0	2,801,230	5,457,394	8,407,981	5,267,347
Proceeds of Debt *(Excluding TIF Internal Borrowing)*	40								0	1,484,000	4,475,000
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources *(lines 38 thru 40)*	42	852,764	148,442	0	499,958	1,155,000	0	2,801,230	5,457,394	9,891,981	9,742,347
Total Revenues except for beginning fund balance *(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)*	43	7,935,174	4,039,055	1,124,234	1,386,942	2,031,750	20,130	6,900,630	23,437,915	28,889,863	28,664,247
Beginning Fund Balance July 1	44	3,339,548	2,223,556	3,830	90,106	6,790,059	571,739	7,605,547	20,624,385	23,612,828	20,187,298
TOTAL REVENUES & BEGIN BALANCE *(lines 42+43)*	45	11,274,722	6,262,611	1,128,064	1,477,048	8,821,809	591,869	14,506,177	44,062,300	52,502,691	48,851,545

Form 635.2A

Department of Management

CITY OF Carroll

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2021

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	4,327,804	882,603		847,020	0			6,057,427	6,136,716	5,788,804
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	4,327,804	882,603		847,020	0			6,057,427	6,136,716	5,788,804
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			1,123,234					1,123,234	989,891	945,885
Other City Taxes	6	392,893	1,669,731		13,950	0			2,076,574	2,049,888	1,902,608
Licenses & Permits	7	100,900	0					0	100,900	72,900	76,015
Use of Money and Property	8	107,775	6,500	1,000	0	16,000	5,130	170,200	306,605	369,275	483,173
Intergovernmental	9	223,393	1,317,279	0	26,014	860,500		0	2,427,186	2,713,575	2,445,889
Charges for Fees & Service	10	1,750,970	5,000		0	0	0	3,851,300	5,607,270	5,627,845	5,531,981
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	178,675	9,500		0	250	15,000	77,900	281,325	1,037,792	1,747,545
Sub-Total Revenues	13	7,082,410	3,890,613	1,124,234	886,984	876,750	20,130	4,099,400	17,980,521	18,997,882	18,921,900
Other Financing Sources:											
Total Transfers In	14	852,764	148,442	0	499,958	1,155,000	0	2,801,230	5,457,394	8,407,981	5,267,347
Proceeds of Debt	15	0	0	0	0	0		0	0	1,484,000	4,475,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	7,935,174	4,039,055	1,124,234	1,386,942	2,031,750	20,130	6,900,630	23,437,915	28,889,863	28,664,247
Expenditures & Other Financing Uses											
Public Safety	18	2,522,483	8,000	0			0		2,530,483	2,345,086	2,059,094
Public Works	19	1,348,746	1,113,811	0			0		2,462,557	2,305,537	2,478,038
Health and Social Services	20	121,895	0	0			0		121,895	121,895	104,185
Culture and Recreation	21	3,755,305	77,312	0			0		3,832,617	3,595,864	2,585,736
Community and Economic Development	22	177,657	0	97,500			0		275,157	324,250	170,364
General Government	23	1,103,149	0	0			0		1,103,149	1,221,583	976,190
Debt Service	24	0	0	0	1,388,271		0		1,388,271	1,341,188	971,485
Capital Projects	25	0	0	0		7,657,300	0		7,657,300	6,173,742	7,966,446
Total Government Activities Expenditures	26	9,029,235	1,199,123	97,500	1,388,271	7,657,300	0		19,371,429	17,429,145	17,311,538
Business Type Proprietray: Enterprise & ISF	27							4,616,689	4,616,689	6,041,180	2,659,832
Total Gov & Bus Type Expenditures	28	9,029,235	1,199,123	97,500	1,388,271	7,657,300	0	4,616,689	23,988,118	23,470,325	19,971,370
Total Transfers Out	29	155,000	2,295,920	938,402	0	0	0	2,068,072	5,457,394	8,407,981	5,267,347
Total ALL Expenditures/Fund Transfers Out	30	9,184,235	3,495,043	1,035,902	1,388,271	7,657,300	0	6,684,761	29,445,512	31,878,306	25,238,717
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-1,249,061	544,012	88,332	-1,329	-5,625,550	20,130	215,869	-6,007,597	-2,988,443	3,425,530
Beginning Fund Balance July 1	33	3,339,548	2,223,556	3,830	90,106	6,790,059	571,739	7,605,547	20,624,385	23,612,828	20,187,298
Ending Fund Balance June 30	34	2,090,487	2,767,568	92,162	88,777	1,164,509	591,869	7,821,416	14,616,788	20,624,385	23,612,828

Form 703

Department of Management

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

City Name: Carroll

Fiscal Year 2021

	Principal Due FY 2021 (E)	Interest Due FY 2021 (F)	Total Obligation Due FY 2021 (G)	Bond Reg./ Paying Agent Fees Due FY 2021 =(H)	Reductions due to Refinancing or Prepayment of Certified Debt =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
GO - TOTAL	1,205,000	181,271	1,386,271	2,000	0	527,301	860,970
NON-GO TOTAL	639,000	59,430	698,430	8,490	0	706,920	0
GRAND TOTAL	1,844,000	240,701	2,084,701	10,490	0	1,234,221	860,970

	Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Debt Resolution Number (D)	Principal Due FY 2021 (E)	Interest Due FY 2021 (F)	Total Obligation Due FY 2021 (G)	Bond Reg./ Paying Agent Fees Due FY 2021 =(H)	Reductions due to Refinancing or Prepayment of Certified Debt =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)	2015A Aquatic Refunding	1,770,000	GO	1520	270,000	14,400	284,400	500		284,900	0
(2)	2016B-Cemetery Bldg/Third Street	2,290,000	GO	1681	275,000	16,498	291,498	500		242,001	49,997
(3)	2018B Library/City Hall/Park Improvements	4,475,000	GO	18116	400,000	126,295	526,295				526,295
(4)	2020A - Fire Truck/Street Improvements	1,445,000	GO		260,000	24,078	284,078	1,000		400	284,678
(5)	SRF Loan - WWTP	10,998,000	NON - GO		639,000	59,430	698,430	8,490		706,920	0
(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
				TOTALS	1,844,000	240,701	2,084,701	10,490	0	1,234,221	860,970