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 MSPW

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

DATE: April 4, 2018

SUBJECT: Set Public Hearing Date for F.Y. 2017/2018 Budget Amendment #1

The budget is a document required by the State of Iowa to ensure proper use of public monies. A budget is prepared well in advance of the actual operations. Many things/projects can occur between the time a budget is adopted and the end of that operating year. The budget document is also the City's guide for tracking revenues and expenditures. State of Iowa prohibits spending more than what has been budgeted. Knowing the budget is a working document and events occur that were not originally planned in the budget, a budget amendment is often required to follow State of Iowa Code. Below is a listing of the items to be included in this first budget amendment for FY 2017/2018. Many of items listed are projects that were budgeted in FY 2017 that were not complete at the end of FY 2017 and are planned to be completed or have already been completed in FY 2018.

1) **Historical Preservation Commission books and calendars** – The Historical Preservation Commission sold books about historical information of the City of Carroll and also plan to sale multi-year historical calendars.

2) **Park improvements** – A few park improvement items to be included in the budget amendment are a study of Northeast Park for the placement of an all-inclusive playground and ball field, carryover money for the removal of ash trees, resurface the tennis courts at Graham Park and purchase a tree spade.

3) **Rec Center Improvements** – This is carryover money for new exercise equipment that has been put into service at the Rec Center and office upgrades. Also included is to upgrade the original fire alarm system, explore the option to implement 24-hour access and replace the projector and screen.

4) **Cemetery Software** – This is carryover money to upgrade the cemetery software to allow for online access to citizens. Staff is researching this.

5) **Community and Economic Development** – This is a smaller area of the budget but includes expenses for support of CADC, housing grants/workshops and the daily operations of the Central Business District. The budget amendment includes expenses for a housing workshop held with RDG and expenses in the Central Business District mainly additional expense for electrical service for the new street lights added during the various phases of the Streetscape projects.

6) **General Government** – This section of the budget amendment is to incorporate upgrades to Carroll Area Access TV Channel 6 and the Phase II environmental study completed at the Commercial Savings Bank building.

7) **Alley: Block 10 and Graham Park LUST** – This is to account for expenses associated with leaking underground storage tanks in the alley of Block 10 and Graham Park.

8) **Others** - Other non-general fund carryover items include the purchase of a medium duty truck for the Streets Division, the City's portion of resurfacing of south Grant Road, donations for the purchase and training of the K9 unit, FAA grant for the airport entrance and lighting project, accessible playground and various transfers to fund different capital projects.

Attached is the notice of public hearing to be published in the newspaper as required by Iowa Code. Also attached is a listing of the items and amounts included in the budget amendment. If you have any questions, please give me a call or stop by City Hall.

RECOMMENDATION: Council motion setting Monday, April 23, 2018 as the date for a public hearing for the F.Y. 2017/2018 Budget Amendment #1.

Jun-15

Form 653.C1

NOTICE OF PUBLIC HEARING
AMENDMENT OF FY2017-2018 CITY BUDGET

The City Council of Carroll in CARROLL County, Iowa

will meet at Council Chambers, Farner Government Building, City Hall

at 5:15PM (hour) on 04/23/2018 (Date)

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2018 (year)

by changing estimates of revenue and expenditure appropriations in the following functions for the reasons given. Additional detail is available at the city clerk's office showing revenues and expenditures by fund type and by activity.

		Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources				
Taxes Levied on Property	1	5,515,274		5,515,274
Less: Uncollected Property Taxes-Levy Year	2	0		0
Net Current Property Taxes	3	5,515,274	0	5,515,274
Delinquent Property Taxes	4	0		0
TIF Revenues	5	813,552		813,552
Other City Taxes	6	1,886,553		1,886,553
Licenses & Permits	7	65,375		65,375
Use of Money and Property	8	161,550		161,550
Intergovernmental	9	3,195,831	300,000	3,495,831
Charges for Services	10	5,584,760		5,584,760
Special Assessments	11	0		0
Miscellaneous	12	267,625	122,500	390,125
Other Financing Sources	13	2,333,500		2,333,500
Transfers In	14	4,018,713	680,867	4,699,580
Total Revenues and Other Sources	15	23,842,733	1,103,367	24,946,100
Expenditures & Other Financing Uses				
Public Safety	16	2,112,971	24,000	2,136,971
Public Works	17	2,462,828	200,000	2,662,828
Health and Social Services	18	121,445		121,445
Culture and Recreation	19	3,114,523	327,550	3,442,073
Community and Economic Development	20	133,900	4,600	138,500
General Government	21	1,058,142	42,100	1,100,242
Debt Service	22	1,098,374		1,098,374
Capital Projects	23	4,805,482	539,120	5,344,602
Total Government Activities Expenditures	24	14,907,665	1,137,370	16,045,035
Business Type / Enterprises	25	3,979,279		3,979,279
Total Gov Activities & Business Expenditures	26	18,886,944	1,137,370	20,024,314
Transfers Out	27	4,018,713	680,867	4,699,580
Total Expenditures/Transfers Out	28	22,905,657	1,818,237	24,723,894
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	29	937,076	-714,870	222,206
Beginning Fund Balance July 1	30	15,778,128	3,721,219	19,499,347
Ending Fund Balance June 30	31	16,715,204	3,006,349	19,721,553

Explanation of increases or decreases in revenue estimates, appropriations, or available cash:

Parks & Recreation activities including Northeast Park Study, Emerald Ash Borer, Resurface Graham Park tennis courts, Tree spade, Rec Center improvements and exercise equipment, Cable Area Access Television 6 Upgrades, Medium duty truck purchase, Grant Road resurfacing, donations and purchase/training for the K9 unit, Airport entrance drive and lighting project, accessible playground and various transfers from one fund to another fund to pay for projects.

There will be no increase in tax levies to be paid in the current fiscal year named above related to the proposed budget amendment. Any increase in expenditures set out above will be met from the increased non-property tax revenues and cash balances not budgeted or considered in this current budget.

Laura A. Schaefer

City Clerk/ Finance Officer Name

BUDGET AMENDMENT #1 FY 17/18

GENERAL FUND AMENDMENTS	
Historical books and calendars	(11,550)
Northeast Park study	(20,000)
Emerald Ash Borer	(75,000)
Resurface Graham Park tennis courts	(50,000)
Tree spade	(25,000)
Rec Center projector & screen	(32,000)
Rec Center exercise equipment	(20,000)
Rec Center fire alarm system	(25,000)
Rec Center 24 hour access	(16,000)
Rec Center office upgrades	(6,000)
Cemetery software program	(15,000)
Housing study workshop	(1,600)
Central Business District expenses	(3,000)
CAAT6 Upgrades	(20,000)
CSB Building Phase II Environmental Study	(6,100)
Alley: Blk 10 LUST	(8,500)
Graham Park LUST	(7,500)
Transfer to C.P. - Airport	(44,120)
7/1/2017 General Fund Balance	**$ 3,369,385**
Estimated Revenues	7,370,139
Estimated Expenses	8,013,129
6/30/2018 Projected Balance	**$ 2,726,395**

Note: All of the items included in the budget amendment are expenses for projects that were started in FY 2018 or earlier and have been or are expected to be completed in current FY 2018. All the items were part of the FY 2018 re-estimates when the FY 2019 budget was adopted.

HOTEL/MOTEL TAX FUND	
Transfer to C.P. Parks & Rec Fund	(99,384)
ROAD USE TAX FUND	
Medium Duty Truck	(150,000)
Grant Road Resurfacing	(50,000)
DOWNTOWN UR FUND	
Transfer to WUF - Debt pmt	(54,927)
ASHWOOD UR FUND	
Transfer to Debt Service Fund	(3,472)
POLICE K9 FUND	
Donations	12,500
K9 purchase and training	(24,000)
DEBT SERVICE FUND	
Transfer from Ashwood UR Fund	3,472
C.P. AIRPORT	
FAA Grant	300,000
Entrance Drive & Lighting	(374,120)
Transfer from General Fund	44,120
C.P. - CORRIDOR OF COMMERCE	
Transfer from Water Utility Fund	420,500
C.P. - PARKS & RECREATION	
Transfer from Hotel/Motel Fund	99,384
Donations	110,000
Accessible Playground	(165,000)
WATER UTILITY FUND	
Transfer from Downtown UR Fund	54,927
Transfer to C.P.-Corridor of Commerce	(420,500)
STORM WATER UTILITY FUND	
Transfer to Storm Water Cap. Imp.	(58,464)
STORM WATER CAP. IMP. FUND	
Transfer From Storm Water Fund	58,464