City of Carroll

627 N. Adams Street Carroll, Iowa 51401 (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: September 21, 2021

SUBJECT: FY 2021/2022 Budget Amendment #1
1. Public Hearing
2. City Budget Amendment and Certification Resolution

As required by the Iowa Code 384.18, the Notice of Public Hearing was published in the Carroll Times Herald on Friday, September 17, 2021.

Attached please find a summary of all items to be amended and a resolution approving the amendment.

RECOMMENDATION: After public hearing, Council consideration and approval of FY 2021/2022 Budget Amendment #1.

BUDGET AMENDMENT #1 FY 21/22

GENERAL FUND AMENDMENTS		
FD painting and EFIS repair		(22,200)
Wall repair at slow pitch fields		(30,000)
Ash tree removal		(139,225)
Parks mower with cab and blower		(49,000)
Parks rear discharge mower		(28,000)
Trailer for mowers		(5,000)
Parks utility tractor		(26,000)
Parks skid loader		(62,124)
Golf course mower		(40,000)
Golf - pump station & irrigation system		(100,063)
Rec Center - spa UV		(10,000)
Rec - RR partitions/plumbing updates		(15,000)
Rec gym - basketball hoops		(20,600)
Rec Center HVAC upgrades		(157,000)
Rec exercise equipment		(9,500)
Aquatic Center - motor replacement		(10,500)
Aquatic Center - concession stand upgrades		(8,600)
Aquatic Center - slide painting		(6,000)
Aquatic Center - pool lift		(5,000)
Aquatic Center - floatables		(10,000)
CAAT6 Upgrades		(15,000)
7/1/2021 General Fund Balance	**$**	**4,465,155**
Estimated Revenues		7,808,335
Estimated Expenses		9,335,317
6/30/2022 Projected Balance	**$**	**2,938,173**

Note: The above budget amendment includes expenses for items of projects that were started in FY 2021 or earlier and have been or are expected to be completed in current FY 2022. These items were all accounted for in the FY 2021 re-estimated amounts when the FY 22 budget was prepared.

HOTEL/MOTEL TAX FUND	
Theater improvements	(250,000)
Website upgrades	(9,010)
Rec Center HVAC upgrades	(50,000)
ROAD USE TAX FUND	
Skid steer loader	(29,950)
PMS data collection	(63,726)
LOCAL OPTION SALES TAX FUND	
Quiet Zone study	(20,150)
Golf - pump station & irrigation system	(58,312)
Southside shelter improvements	(17,223)
Rec Center building improvements	(60,000)
DEBT SERVICE FUND	
2021A Refunding bond proceeds	3,417,440
2021A Refunding issuance fees	(46,000)
2018B Principal (refunded)	(2,950,000)
2021A principal	(425,000)
2021A bond fees	(1,600)
C.P. AIRPORT	
3/21 Runway Maintenance Project	(1,183)
C.P. - PARKS & RECREATION	
Pickleball Courts Project	(6,839)
C.P. - HOUSING	
CDBG federal housing grant	136,824
CDBG Housing rehab - federal exp	(136,824)
SEWER UTILITY FUND	
Generator	(40,000)
CCTV camera	(71,580)
TOTAL	(1,451,945)

RESOLUTION NO. _____

RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2022

WHEREAS, the City Council of Carroll in Carroll County met on September 27, 2021 at 5:15PM to take up the proposed amendment. The proposed amendment #1 was considered and taxpayers were heard for and against the amendment.

WHEREAS, the Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment #1 to the budget and modifications proposed at the hearing, if any.

NOW THEREFORE BE IT RESOLVED, by the Council of the City of Carroll, following notice published on September 17, 2021 and the public hearing held on September 27, 2021 the current budget is amended as set out in the attached adoption to be certified to the Auditor of Carroll County.

Passed and approved this 27th day of September, 2021.

Ayes: _____

Nays: _____

CITY COUNCIL OF THE
CITY OF CARROLL, IOWA

BY:_____
Eric P. Jensen, Mayor

ATTEST:

By:_____
Laura A. Schaefer, City Clerk

RECORD OF HEARING AND ADOPTION OF BUDGET AMENDMENT
CARROLL

Fiscal Year July 1, 2021 - June 30, 2022

CARROLL conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2022

Meeting Date:	Meeting Time:	Meeting Location:
9/27/2021	05:15 PM	Council Chambers, City Hall, 627 N Adams Street

The governing body of the CARROLL met with a quorum present and found that the notice of time and place of the hearing had been published as required by law and that the affidavit of publication is on file with the county auditor. After hearing public comment the governing body took up the amendment to the budget for final consideration and determined that said budgeted expenditures be amended as follows:

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	6,168,871	0	6,168,871
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Net Current Property Tax	3	6,168,871	0	6,168,871
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	1,173,840	0	1,173,840
Other City Taxes	6	2,233,935	0	2,233,935
Licenses & Permits	7	74,600	0	74,600
Use of Money & Property	8	240,455	0	240,455
Intergovernmental	9	1,476,675	136,824	1,613,499
Charges for Service	10	5,473,870	0	5,473,870
Special Assessments	11	0	0	0
Miscellaneous	12	281,125	0	281,125
Other Financing Sources	13	0	3,417,440	3,417,440
Transfers In	14	4,519,709	0	4,519,709
Total Revenues & Other Sources	15	21,643,080	3,554,264	25,197,344
EXPENDITURES & OTHER FINANCING USES				
Public Safety	16	2,598,975	22,200	2,621,175
Public Works	17	2,669,334	113,826	2,783,160
Health and Social Services	18	101,895	0	101,895
Culture and Recreation	19	3,390,036	1,167,147	4,557,183
Community and Economic Development	20	389,657	9,010	398,667
General Government	21	1,186,971	15,000	1,201,971
Debt Service	22	1,274,535	3,422,600	4,697,135
Capital Projects	23	4,317,564	144,846	4,462,410
Total Government Activities Expenditures	24	15,928,967	4,894,629	20,823,596
Business Type/Enterprise	25	3,186,445	111,580	3,298,025
Total Gov Activities & Business Expenditures	26	19,115,412	5,006,209	24,121,621
Tranfers Out	27	4,519,709	0	4,519,709
Total Expenditures/Transfers Out	28	23,635,121	5,006,209	28,641,330
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-1,992,041	-1,451,945	-3,443,986
Beginning Fund Balance July 1, 2021	30	18,645,159	5,788,380	24,433,539
Ending Fund Balance June 30, 2022	31	16,653,118	4,336,435	20,989,553

Explanation of Changes: To account for carryover items that were not completed/purchased as of June 30, 2021 including painting of the Fire Station, ash tree removal, mowers and skid loader for the Parks Department, mower for Golf Course, Rec Center basketball hoops, exercise equipment, plumbing updates, spa UV and HVAC upgrades, Aquatic Center improvements, city website upgrade, skid steer loader in the Streets Division, Southside shelter improvements, debt issuance to refund 2018B debt, housing rehab grant and expenditure and Sewer Utility generator and CCTV camera.

09/27/2021

City Clerk/Administrator Signature of Certification **Adopted On** **Mayor Signature of Certification**