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

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

DATE: October 7, 2020

SUBJECT: Set Public Hearing Date for FY 2020/2021 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 2020/2021. Most of the items listed were included in the FY 2020 re-estimated amounts when the FY 2021 budget was prepared with the exception of funding and expenses related to COVID-19.

1) **COVID 19/CARES Grants** – The City is working with FEMA for a CDBG Grant for the local food pantries to distribute food gift cards to families. The City is also working with FEMA and the State for reimbursement for expenses related to the COVID-19 pandemic.

2) **Park improvements** – A few park improvement items to be included in the budget amendment are carryover money for the removal of ash trees and the purchase of a truck and mower.

3) **Golf Course** – These expenses relate to upgrading the pump station and irrigation system as well as funding for tree removal.

4) **Rec Center Improvements** – A number of items for the Rec Center include replacing fitness equipment, spa UV, adding pole lights around the building, and HVAC upgrades.

5) **Cemetery** – Replacement of the dump truck.

6) **CAAT6** – Some money has been allocated to continue improvements to CAAT6.

7) **Others** - Other non-general fund items include funding for improvements at the Rec Center and Southside Shelter House, Retail recruitment, the US 30 Corridor Plan, funding for the removal of 224 N Main Street, the Airport runway maintenance project, final payment for the Street Rehab – 2013 project, Pickleball Courts, final payment for the Youth Sports Complex, funding for some trail projects, finishing the Library/City Hall Remodeling projects, the CDBG Housing Rehab project and a generator and CCTV camera at the wastewater plant.

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, October 26, 2020 as the date for a public hearing for the F.Y. 2020/2021 Budget Amendment #1.

Jun-20

Form 653.C1

NOTICE OF PUBLIC HEARING
AMENDMENT OF FY2020-2021 CITY BUDGET

The City Council of CARROLL in CARROLL County, Iowa

will meet at Council Chambers, City Hall, 627 N Adams Street

at 5:15 PM (hour) on 10/26/2020 (Date)

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2021 (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	6,057,427		6,057,427
Less: Uncollected Property Taxes-Levy Year	2	0		0
Net Current Property Taxes	3	6,057,427	0	6,057,427
Delinquent Property Taxes	4	0		0
TIF Revenues	5	1,123,234		1,123,234
Other City Taxes	6	2,076,574		2,076,574
Licenses & Permits	7	100,900		100,900
Use of Money and Property	8	306,605		306,605
Intergovernmental	9	2,427,186	572,240	2,999,426
Charges for Services	10	5,607,270		5,607,270
Special Assessments	11	0		0
Miscellaneous	12	281,325	89,000	370,325
Other Financing Sources	13	0		0
Transfers In	14	5,457,394	800	5,458,194
Total Revenues and Other Sources	15	23,437,915	662,040	24,099,955
Expenditures & Other Financing Uses				
Public Safety	16	2,530,483		2,530,483
Public Works	17	2,462,557	10,000	2,472,557
Health and Social Services	18	121,895	49,050	170,945
Culture and Recreation	19	3,832,617	604,325	4,436,942
Community and Economic Development	20	275,157	315,000	590,157
General Government	21	1,103,149	25,000	1,128,149
Debt Service	22	1,388,271		1,388,271
Capital Projects	23	7,657,300	806,438	8,463,738
Total Government Activities Expenditures	24	19,371,429	1,809,813	21,181,242
Business Type / Enterprises	25	4,616,689	100,000	4,716,689
Total Gov Activities & Business Expenditures	26	23,988,118	1,909,813	25,897,931
Transfers Out	27	5,457,394	800	5,458,194
Total Expenditures/Transfers Out	28	29,445,512	1,910,613	31,356,125
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	29	-6,007,597	-1,248,573	-7,256,170
Beginning Fund Balance July 1	30	20,624,385	2,712,483	23,336,868
Ending Fund Balance June 30	31	14,616,788	1,463,910	16,080,698

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

COVID-19 grant revenue and expenses, carryover projects from FY 2020 including tree removal for Emerald Ash Borer, parks mower and truck, Rec Center fitness equipment, cemetery truck, Retail Recruitment, US 30 Corridor Plan, capital projects including airport runway maintenance, Pickleball Courts, Youth Sports Complex, trail projects, Library/City Hall Remodel, and CDBG Housing Rehab grant funding and expense.

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 20/21

GENERAL FUND AMENDMENTS	
Plotter	(10,000)
CDBG - COVID 19 Grant - Food Pantry	23,425
CDBG - COVID 19 Grant - New Opportunity	25,625
CDBG - Food Pantry	(23,425)
CDBG - New Opportunity	(25,625)
Emerald Ash Borer Removal	(151,875)
Parks mower with cab & blower	(49,000)
Parks truck with dumpbox	(37,000)
Golf course pump station/irrigation	(41,750)
Golf Course tree work	(10,000)
Rec Center - Fitness Equipment	(32,000)
Rec Center - Spa UV	(10,000)
Rec Center - Pole lights	(25,200)
Rec Center HVAC Upgrades	(102,000)
Aquatic Center - motor replacement	(5,000)
Cemetery - Truck	(47,500)
CARES Act Grant - 2020	10,000
Council Chambers AV Upgrades	(10,000)
CARES Act Grant - 2020	5,000
City Hall Router	(5,000)
CAAT6 Upgrades	(10,000)
Transfer to C.P. - Housing	(800)
7/1/2020 General Fund Balance	**$ 3,912,354**
Estimated Revenues	7,765,224
Estimated Expenses	8,126,363
6/30/2020 Projected Balance	**$ 3,551,215**

Note: The above budget amendment includes expenses and revenues for items of projects that were started in FY 2020 or earlier and have been or are expected to be completed in current FY 2021. These items were all accounted for in the FY 2020 re-estimated amounts when the FY 21 budget was prepared except the grant revenue and expenses for the COVID-19 projects listed.

LOCAL OPTION SALES TAX FUND	
Rec Center Building Improvements	(60,000)
Southside Shelterhouse improvements	(33,000)
Retail Recruitment	(50,000)
US 30 Corridor Plan	(65,000)
DOWNTOWN UR FUND	
Revitalization	(200,000)
C.P. AIRPORT	
FAA Grant - 3/21 Runway Grant	320,000
3/21 Runway Maintenance	(320,000)
IDOT - Entrance Sign	10,000
Entrance Sign Project	(3,423)
C.P. STREETS	
Street Rehab - 2013	(29,675)
C.P. - PARKS & RECREATION	
Pickleball Courts	(170,000)
Youth Sports Complex Lighting	(21,850)
Trails Phase I	(25,000)
Trails Phase II	(45,000)
Trails Phase III	(36,500)
C.P. - LIBRARY/CITY HALL REMODEL	
Donations	89,000
Library Project	(56,000)
C.P. - HOUSING	
Federal Housing Grant	98,190
Housing Rehab - Federal Exp	(98,190)
Housing Rehab - City Exp	(800)
Transfer from General Fund	800
SEWER UTILITY FUND	
Generator	(40,000)
CCTV Camera	(60,000)
STORM WATER CAP. IMP. FUND	
Hungry Canyons Alliance Grant	80,000