

14-116

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: CARROLL County Name: CARROLL Date Budget Adopted: 3/10/2014
(Date) xx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

712-792-1000
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2013 Property Valuations				Last Official Census	
		With Gas & Electric		Without Gas & Electric			
Regular	2a	472,766,631	2b	462,241,641	10,103		
DEBT SERVICE	3a	509,745,241	3b	499,220,251			
Ag Land	4a	697,359					

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	3,829,410	3,744,157	8.10000
Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750	Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec	Liability, property & self insurance costs	211,418	206,710	0.44719
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(17)	0.20500	Maintain Institution received by gift/devise		0	0
12(19)	1.00000	City Emergency Medical District		0	0
12(21)	0.27000	Support Public Library		0	0
28E.22	1.50000	Unified Law Enforcement		0	0
Total General Fund Regular Levies (5 thru 24)			4,040,828	3,950,867	
384.1	3.00375	Ag Land	2,095	2,095	3.00375
Total General Fund Tax Levies (25 + 26)			4,042,923	3,952,962	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	0
384.6	Amt Nec	Police & Fire Retirement	247,213	241,711	0.52291
	Amt Nec	FICA & IPERS (if general fund at levy limit)	198,969	194,539	0.42086
Rules	Amt Nec	Other Employee Benefits	556,818	544,424	1.17779
Total Employee Benefit Levies (29,30,31)			1,003,000	980,674	2.12156
Sub Total Special Revenue Levies (28+32)			1,003,000	980,674	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0
	SSMID 2 (A)	(B)		0	0
	SSMID 3 (A)	(B)		0	0
	SSMID 4 (A)	(B)		0	0
	SSMID 5 (A)	(B)		0	0
	SSMID 6 (A)	(B)		0	0
	SSMID 7 (A)	(B)		0	0
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			1,003,000	980,674	
384.4	Amt Nec	Debt Service Levy 76.10(6)	670,323	656,485	1.31502
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
Total Property Taxes (27+39+40+41)			5,716,246	5,590,121	11.98377

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, and notarized, 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) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

CARROLL

(1)		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total
*Annual Report FY 2013		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	2,433,296	1,477,655	95,071	44,913	704,868	409,134	5,164,937	6,017,204	11,182,141
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	7,151,995	3,783,496	894,114	2,290,457	2,732,643	11,763	16,864,468	4,384,007	21,248,475
Actual Expenditures Except End Bal (pg 12, line 259) *	3	6,679,121	3,690,417	789,505	2,278,632	3,242,568	0	16,680,243	3,147,081	19,827,324
Ending Fund Balance June 30 (pg 12, line 261) *	4	2,906,170	1,570,734	199,680	56,738	194,943	420,897	5,349,162	7,254,130	12,603,292
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	2,906,170	1,570,734	199,680	56,738	194,943	420,897	5,349,162	7,254,130	12,603,292
Re-Est Revenues	6	7,200,658	3,764,885	595,824	1,655,757	1,872,329	13,000	15,102,453	5,657,172	20,759,625
Re-Est Expenditures	7	7,543,856	4,114,034	722,793	1,595,917	1,462,756	100	15,439,456	5,517,774	20,957,230
Ending Fund Balance	8	2,562,972	1,221,585	72,711	116,578	604,516	433,797	5,012,159	7,393,528	12,405,687
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	2,562,972	1,221,585	72,711	116,578	604,516	433,797	5,012,159	7,393,528	12,405,687
Revenues	10	7,713,533	3,591,553	870,027	1,122,702	2,837,000	13,000	16,147,815	4,898,601	21,046,416
Expenditures	11	8,095,230	3,029,849	570,509	1,177,618	3,400,000	100	16,273,306	6,419,987	22,693,293
Ending Fund Balance	12	2,181,275	1,783,289	372,229	61,662	41,516	446,697	4,886,668	5,872,142	10,758,810

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,550,577	7,510						1,558,087	1,384,218	1,269,260
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	108,000							108,000	136,537	85,484
Ambulance	6								0	0	0
Building Inspections	7	138,412							138,412	132,058	121,542
Miscellaneous Protective Services	8	182,726							182,726	148,580	335,577
Animal Control	9								0	0	0
Other Public Safety	10	75,800							75,800	37,184	1,506
TOTAL (lines 1 - 10)	11	2,055,515	7,510	0			0		2,063,025	1,838,577	1,813,369
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	35,412	674,319						709,731	741,487	840,938
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	145,000							145,000	140,000	133,563
Traffic Control and Safety	15								0	17,600	0
Snow Removal	16		99,300						99,300	126,300	94,762
Highway Engineering	17								0	0	0
Street Cleaning	18		19,818						19,818	19,818	17,347
Airport (if not Enterprise)	19	166,900							166,900	168,500	141,162
Garbage (if not Enterprise)	20	639,980							639,980	632,980	622,680
Other Public Works	21	262,776	180,700						443,476	510,494	316,902
TOTAL (lines 12 - 21)	22	1,250,068	974,137	0			0		2,224,205	2,357,179	2,167,354
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	107,445							107,445	107,445	103,900
TOTAL (lines 23 - 29)	30	107,445	0	0			0		107,445	107,445	103,900
CULTURE & RECREATION											
Library Services	31	438,522	29,550						468,072	430,135	380,624
Museum, Band and Theater	32	20,170							20,170	20,060	6,968
Parks	33	718,486							718,486	485,107	413,066
Recreation	34	1,542,019	3,000						1,545,019	1,859,782	1,324,003
Cemetery	35	143,460							143,460	131,386	109,729
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	6,000							6,000	500	4,452
TOTAL (lines 31 - 37)	38	2,868,657	32,550	0			0		2,901,207	2,926,970	2,238,842

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	63,000							63,000	60,000	87,100
Housing and Urban Renewal	41	250,000		29,601					279,601	79,776	256,977
Planning & Zoning	42	1,000							1,000	1,000	12,787
Other Com & Econ Development	43	58,300							58,300	126,540	26,179
	44										
TOTAL (lines 39 - 44)	45	372,300	0	29,601			0		401,901	267,316	383,043
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	35,669							35,669	28,169	34,864
Clerk, Treasurer, & Finance Adm.	47	482,162							482,162	489,033	398,070
Elections	48	12,900							12,900	4,254	3,955
Legal Services & City Attorney	49	41,194							41,194	39,194	31,712
City Hall & General Buildings	50	116,516							116,516	96,184	46,994
Tort Liability	51	291,504							291,504	260,934	294,830
Other General Government	52	57,300							57,300	84,900	41,171
TOTAL (lines 46 - 52)	53	1,037,245	0	0			0		1,037,245	1,002,668	851,596
DEBT SERVICE	54				1,177,618				1,177,618	1,595,917	2,278,632
Gov Capital Projects	55					2,325,000			2,325,000	1,316,558	2,138,631
TIF Capital Projects	56					1,075,000			1,075,000	60,000	1,052,877
TOTAL CAPITAL PROJECTS	57	0	0	0		3,400,000	0		3,400,000	1,376,558	3,191,508
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	7,691,230	1,014,197	29,601	1,177,618	3,400,000	0		13,312,646	11,472,630	13,028,244
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							1,291,194	1,291,194	1,032,187	744,718
Sewer Utility	60							695,484	695,484	690,306	639,757
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							56,125	56,125	6,125	32,447
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							754,528	754,528	756,330	756,613
Enterprise CAPITAL PROJECTS	71							2,140,000	2,140,000	700,960	79,717
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							4,937,331	4,937,331	3,185,908	2,253,252
TOTAL ALL EXPENDITURES (lines 58+74)	74	7,691,230	1,014,197	29,601	1,177,618	3,400,000	0	4,937,331	18,249,977	14,658,538	15,281,496
Regular Transfers Out	75	404,000	2,015,652				100	932,656	3,352,408	5,024,968	3,242,545
Internal TIF Loan / Repayment Transfers Out	76			540,908				550,000	1,090,908	1,273,724	1,303,283
Total ALL Transfers Out	77	404,000	2,015,652	540,908	0	0	100	1,482,656	4,443,316	6,298,692	4,545,828
Total Expenditures & Fund Transfers Out (lines 75+78)	78	8,095,230	3,029,849	570,509	1,177,618	3,400,000	100	6,419,987	22,693,293	20,957,230	19,827,324
Ending Fund Balance June 30	79	2,181,275	1,783,289	372,229	61,662	41,516	446,697	5,872,142	10,758,810	12,405,687	12,603,292

* 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.

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

REVENUES DETAIL
Fiscal Year Ending

2015

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
REVENUES & OTHER FINANCING SOURCES											
	1	3,952,962	980,674		656,485	0			5,590,121	5,362,386	5,094,018
	2								0	0	0
	3	3,952,962	980,674		656,485	0			5,590,121	5,362,386	5,094,018
	4								0	204	164
	5			869,427					869,427	594,948	892,676
Other City Taxes:											
	6	89,961	22,326		13,838	0			126,125	0	0
	7	68,000							68,000	68,000	69,804
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11	210,000							210,000	210,000	217,367
	12		1,370,217						1,370,217	1,374,537	1,439,664
	13	367,961	1,392,543		13,838	0			1,774,342	1,652,537	1,726,835
	14	66,650							66,650	67,154	65,097
	15	46,000	5,595	600			1,500	61,280	114,975	114,041	115,305
Intergovernmental:											
	16	225,000				198,000			423,000	44,571	689,582
	17		985,042						985,042	974,940	967,523
	18	85,381	29,793	0	15,637	0		0	130,811	31,600	7,236
	19	62,448							62,448	111,639	238,355
	20	372,829	1,014,835	0	15,637	198,000		0	1,601,301	1,162,750	1,902,696
Charges for Fees & Service:											
	21							1,493,000	1,493,000	1,493,000	1,537,014
	22							1,845,000	1,845,000	1,743,000	1,730,980
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27	517,000							517,000	510,000	500,590
	28								0	0	0
	29	52,500							52,500	52,500	48,895
	30								0	0	0
	31								0	0	0
	32							251,125	251,125	251,125	254,283
	33	1,106,654	4,680						1,111,334	1,114,565	1,105,499
	34	1,676,154	4,680		0	0	0	3,589,125	5,269,959	5,164,190	5,177,261
	35								0	0	0
	36	187,775	10,350			250,000	11,500	56,700	516,325	342,723	476,145
Other Financing Sources:											
	37	1,023,838	182,876		346,694	1,039,000		760,000	3,352,408	5,024,968	3,242,545
	38	19,364			90,048	550,000		431,496	1,090,908	1,273,724	1,303,283
	39	1,043,202	182,876	0	436,742	1,589,000	0	1,191,496	4,443,316	6,298,692	4,545,828
	40					800,000			800,000	0	1,235,000
	41								0	0	17,450
	42	1,043,202	182,876	0	436,742	2,389,000	0	1,191,496	5,243,316	6,298,692	5,798,278
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	7,713,533	3,591,553	870,027	1,122,702	2,837,000	13,000	4,898,601	21,046,416	20,759,625	21,248,475
	44	2,562,972	1,221,585	72,711	116,578	604,516	433,797	7,393,528	12,405,687	12,603,292	11,182,141
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	10,276,505	4,813,138	942,738	1,239,280	3,441,516	446,797	12,292,129	33,452,103	33,362,917	32,430,616

CITY OF CARROLL
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
	1	3,952,962	980,674		656,485	0			5,590,121	5,362,386	5,094,018
	2	0	0		0	0			0	0	0
	3	3,952,962	980,674		656,485	0			5,590,121	5,362,386	5,094,018
	4	0	0		0	0			0	204	164
	5			869,427					869,427	594,948	892,676
	6	367,961	1,392,543		13,838	0			1,774,342	1,652,537	1,726,835
	7	66,650	0					0	66,650	67,154	65,097
	8	46,000	5,595	600	0	0	1,500	61,280	114,975	114,041	115,305
	9	372,829	1,014,835	0	15,637	198,000		0	1,601,301	1,162,750	1,902,696
	10	1,676,154	4,680		0	0	0	3,589,125	5,269,959	5,164,190	5,177,261
	11	0	0		0	0		0	0	0	0
	12	187,775	10,350		0	250,000	11,500	56,700	516,325	342,723	476,145
	13	6,670,331	3,408,677	870,027	685,960	448,000	13,000	3,707,105	15,803,100	14,460,933	15,450,197
Other Financing Sources:											
	14	1,043,202	182,876	0	436,742	1,589,000	0	1,191,496	4,443,316	6,298,692	4,545,828
	15	0	0	0	0	800,000		0	800,000	0	1,235,000
	16	0	0	0	0	0	0	0	0	0	17,450
	17	7,713,533	3,591,553	870,027	1,122,702	2,837,000	13,000	4,898,601	21,046,416	20,759,625	21,248,475
Expenditures & Other Financing Uses											
	18	2,055,515	7,510	0			0		2,063,025	1,838,577	1,813,369
	19	1,250,068	974,137	0			0		2,224,205	2,357,179	2,167,354
	20	107,445	0	0			0		107,445	107,445	103,900
	21	2,868,657	32,550	0			0		2,901,207	2,926,970	2,238,842
	22	372,300	0	29,601			0		401,901	267,316	383,043
	23	1,037,245	0	0			0		1,037,245	1,002,668	851,596
	24	0	0	0	1,177,618		0		1,177,618	1,595,917	2,278,632
	25	0	0	0		3,400,000	0		3,400,000	1,376,558	3,191,508
	26	7,691,230	1,014,197	29,601	1,177,618	3,400,000	0		13,312,646	11,472,630	13,028,244
	27							4,937,331	4,937,331	3,185,908	2,253,252
	28	7,691,230	1,014,197	29,601	1,177,618	3,400,000	0	4,937,331	18,249,977	14,658,538	15,281,496
	29	404,000	2,015,652	540,908	0	0	100	1,482,656	4,443,316	6,298,692	4,545,828
	30	8,095,230	3,029,849	570,509	1,177,618	3,400,000	100	6,419,987	22,693,293	20,957,230	19,827,324
	31										
	32	-381,697	561,704	299,518	-54,916	-563,000	12,900	-1,521,386	-1,646,877	-197,605	1,421,151
	33	2,562,972	1,221,585	72,711	116,578	604,516	433,797	7,393,528	12,405,687	12,603,292	11,182,141
	34	2,181,275	1,783,289	372,229	61,662	41,516	446,697	5,872,142	10,758,810	12,405,687	12,603,292

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

City Name: CARROLL

Fiscal Year
2015

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) 2004 SEWER REVENUE CAPITAL LOAN NOTES	10,998,000	JUNE 2004	532,000	205,410	17,118	754,528	754,528	0
(2) G.O. 2013 A REFUNDING OF 2005 BONDS	690,000	JUNE 2013	230,000	2,328	250	232,578	12,801	219,777
(3) G.O. 2006-ASHWOOD BUSINESS PARK	515,000	SEPTEMBER 2006	40,000	13,318	500	53,818	33,210	20,608
(4) G.O. 2008A-OUTDOOR AQUATIC CENTER	2,960,000	MAY 2008	100,000	74,253	477	174,730	114,116	60,614
(5) G.O. 2008A-OAK PARK PLAT 2	250,000	MAY 2008	55,000	1,815	23	56,838	56,838	0
(6) G.O. 2013-REC ROOF/FD TRUCK	545,000	JUNE 2013	195,000	878	250	196,128	57,752	138,376
(7) PROPOSED G.O DEBT STREET REHAB PROJECT	800,000	MARCH 2014	455,000	7,776	750	463,526	232,578	230,948
(8)						0		0
(9)						0		0
(10)						0		0
(11)						0		0
(12)						0		0
(13)						0		0
(14)						0		0
(15)						0		0
(16)						0		0
(17)						0		0
(18)						0		0
(19)						0		0
(20)						0		0
(21)						0		0
(22)						0		0
(23)						0		0
(24)						0		0
(25)						0		0
(26)						0		0
(27)						0		0
(28)						0		0
(29)						0		0
(30)						0		0
TOTALS			1,607,000	305,778	19,368	1,932,146	1,261,823	670,323

