

# 14-116

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Carroll County Name: CARROLL Date Budget Adopted: 03/11/13  
(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, 2012 Property Valuations**

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	413,003,607	402,508,764	10,103
<b>Debt Service Value 3a</b>	<b>436,313,737</b>	<b>425,818,894</b>	
Ag Land 4a	702,168		

				(A) Request with Utility Replacement			(B) Property Taxes Levied			(C) Rate		
Code Sec.	Dollar Limit	Purpose										
384.1	8.10000	Regular General levy	5	3,345,329		3,260,321		43		8.10000		
-384		Non-Voted Other Permissible Levies										
12(8)	0.67500	Contract for use of Bridge	6			0		44		0.00000		
12(10)	0.95000	Opr & Maint publicly owned Transit	7			0		45		0.00000		
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8			0		46		0.00000		
12(12)	0.13500	Opr & Maint of City owned Civic Center	9			0		47		0.00000		
12(13)	0.06750	Planning a Sanitary Disposal Project	10			0		48		0.00000		
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11			0		49		0.00000		
12(16)	0.06750	Levee Impr. fund in special charter city	13			0		51		0.00000		
12(18)	Amt Nec	Liability, property & self insurance costs	14	234,764		228,798		52		0.56843		
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462			0		465		0.00000		
-384		Voted Other Permissible Levies										
12(1)	0.13500	Instrumental/Vocal Music Groups	15			0		53		0.00000		
12(2)	0.81000	Memorial Building	16			0		54		0.00000		
12(3)	0.13500	Symphony Orchestra	17			0		55		0.00000		
12(4)	0.27000	Cultural & Scientific Facilities	18			0		56		0.00000		
12(5)	As Voted	County Bridge	19			0		57		0.00000		
12(6)	1.35000	Missi or Missouri River Bridge Const.	20			0		58		0.00000		
12(9)	0.03375	Aid to a Transit Company	21			0		59		0.00000		
12(17)	0.20500	Maintain Institution received by gift/devise	22			0		60		0.00000		
12(19)	1.00000	City Emergency Medical District	463			0		466		0.00000		
12(21)	0.27000	Support Public Library	23			0		61		0.00000		
28E.22	1.50000	Unified Law Enforcement	24			0		62		0.00000		
<b>Total General Fund Regular Levies (5 thru 24)</b>				<b>3,580,093</b>		<b>3,489,119</b>						
384.1	3.00375	Ag Land	26	2,109		2,109		63		3.00375		
<b>Total General Fund Tax Levies (25 + 26)</b>				<b>3,582,202</b>		<b>3,491,228</b>				<b>Do Not Add</b>		
Special Revenue Levies												
384.8	0.27000	Emergency (if general fund at levy limit)	28	111,511		108,677		64		0.27000		
384.6	Amt Nec	Police & Fire Retirement	29	236,416		230,408				0.57243		
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	365,039		355,763				0.88386		
Rules	Amt Nec	Other Employee Benefits	31	493,545		481,004				1.19501		
<b>Total Employee Benefit Levies (29,30,31)</b>				<b>1,095,000</b>		<b>1,067,176</b>		65		2.65131		
<b>Sub Total Special Revenue Levies (28+32)</b>				<b>1,206,511</b>		<b>1,175,853</b>						
Valuation												
386	As Req	With Gas & Elec										
		Without Gas & Elec										
	SSMID 1 (A)	(B)	34			0		66		0.00000		
	SSMID 2 (A)	(B)	35			0		67		0.00000		
	SSMID 3 (A)	(B)	36			0		68		0.00000		
	SSMID 4 (A)	(B)	37			0		69		0.00000		
	SSMID 5 (A)	(B)	555			0		565		0.00000		
	SSMID 6 (A)	(B)	556			0		566		0.00000		
	SSMID 7 (A)	(B)	1177			0		###		0.00000		
<b>Total SSMID</b>				<b>0</b>		<b>0</b>				<b>Do Not Add</b>		
<b>Total Special Revenue Levies</b>				<b>1,206,511</b>		<b>1,175,853</b>						
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	573,673	40	559,875		70		1.31482		
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		41	0		71		0.00000		
<b>Total Property Taxes (27+39+40+41)</b>				<b>5,362,386</b>	42	<b>5,226,956</b>	42	72		<b>12.90456</b>		

**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**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)				(C)				(H)		(J)
<b>*Annual Report FY 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	2,246,546	1,321,476	-111,480	46,520	250,116	387,767	4,140,945	5,620,027	9,760,972
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	7,078,569	3,571,058	854,643	1,751,446	2,354,844	21,647	15,632,207	4,524,617	20,156,824
Actual Expenditures Except End Bal (pg 12, line 259) *	3	6,891,819	3,414,879	648,092	1,753,053	1,900,092	280	14,608,215	4,127,440	18,735,655
Ending Fund Balance June 30 (pg 12, line 270) *	4	2,433,296	1,477,655	95,071	44,913	704,868	409,134	5,164,937	6,017,204	11,182,141
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2013</b>				Special Rev						
Beginning Fund Balance	5	2,433,296	1,477,655	95,071	44,913	704,868	409,134	5,164,937	6,017,204	11,182,141
Re-Est Revenues	6	7,122,065	3,757,489	900,423	1,598,654	3,011,690	13,100	16,403,421	4,225,243	20,628,664
Re-Est Expenditures	7	7,351,979	3,802,680	843,800	1,598,637	3,714,953	100	17,312,149	3,806,257	21,118,406
Ending Fund Balance	8	2,203,382	1,432,464	151,694	44,930	1,605	422,134	4,256,209	6,436,190	10,692,399
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2014</b>				Special Rev						
Beginning Fund Balance	9	2,203,382	1,432,464	151,694	44,930	1,605	422,134	4,256,209	6,436,190	10,692,399
Revenues	10	7,299,787	3,760,091	635,076	1,600,998	1,155,000	13,100	14,464,052	5,574,359	20,038,411
Expenditures	11	7,567,873	4,128,923	671,608	1,600,998	1,155,000	200	15,124,602	6,222,579	21,347,181
Ending Fund Balance	12	1,935,296	1,063,632	115,162	44,930	1,605	435,034	3,595,659	5,787,970	9,383,629

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

CITY OF Carroll

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,496,577	4,150						1,500,727	1,259,039	1,288,075
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	106,605							106,605	93,271	94,864
Ambulance	6								0	0	0
Building Inspections	7	134,058							134,058	123,385	118,421
Miscellaneous Protective Services	8	351,600							351,600	327,059	306,795
Animal Control	9								0	0	0
Other Public Safety	10	20,250							20,250	16,700	12,043
TOTAL (lines 1 - 10)	11	2,109,090	4,150	0			0		2,113,240	1,819,454	1,820,198
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	35,062	681,016						716,078	906,954	629,327
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	144,000							144,000	135,000	133,443
Traffic Control and Safety	15	7,500							7,500	0	0
Snow Removal	16		119,300						119,300	94,202	73,412
Highway Engineering	17								0	0	0
Street Cleaning	18		13,990						13,990	13,958	13,514
Airport (if not Enterprise)	19	152,100							152,100	155,800	164,159
Garbage (if not Enterprise)	20	622,979							622,979	623,452	598,657
Other Public Works	21	358,053	168,953						527,006	340,319	317,501
TOTAL (lines 12 - 21)	22	1,319,694	983,259	0			0		2,302,953	2,269,685	1,930,013
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	103,945							103,945	103,945	103,196
TOTAL (lines 23 - 29)	30	103,945	0	0			0		103,945	103,945	103,196
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	434,122	21,550						455,672	406,090	357,976
Museum, Band and Theater	32	20,094							20,094	20,018	9,134
Parks	33	490,915							490,915	463,238	428,049
Recreation	34	1,716,236	53,000						1,769,236	1,543,133	1,490,540
Cemetery	35	117,572							117,572	135,548	130,622
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	500							500	5,000	899
TOTAL (lines 31 - 37)	38	2,779,439	74,550	0			0		2,853,989	2,573,027	2,417,220

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40		60,000							60,000	57,100	76,808
Housing and Urban Renewal	41				4,792					4,792	282,364	315,597
Planning & Zoning	42		1,000							1,000	13,532	6,263
Other Com & Econ Development	43		56,200							56,200	130,461	24,339
TOTAL (lines 39 - 44)	45		117,200	0	4,792			0		121,992	483,457	423,007
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		29,434							29,434	49,428	25,958
Clerk, Treasurer, & Finance Adm.	47		415,882							415,882	496,633	382,396
Elections	48		9,500							9,500	4,000	9,490
Legal Services & City Attorney	49		42,194							42,194	40,177	33,031
City Hall & General Buildings	50		99,048							99,048	58,843	79,063
Tort Liability	51		309,347							309,347	294,830	296,285
Other General Government	52		57,300							57,300	85,800	58,850
TOTAL (lines 46 - 52)	53		962,705	0	0			0		962,705	1,029,711	885,073
<b>DEBT SERVICE</b>	54					1,600,998				1,600,998	1,598,637	1,753,053
Gov Capital Projects	55						1,075,000			1,075,000	2,616,729	1,780,110
TIF Capital Projects	56						60,000			60,000	1,052,224	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		1,135,000	0		1,135,000	3,668,953	1,780,110
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		7,392,073	1,061,959	4,792	1,600,998	1,135,000	0		11,194,822	13,546,869	11,111,870
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								1,066,502	1,066,502	968,767	780,385
Sewer Utility	60								706,814	706,814	666,173	607,176
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								6,125	6,125	32,125	6,783
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								756,330	756,330	756,613	758,440
Enterprise CAPITAL PROJECTS	71								1,985,250	1,985,250	453,750	326,925
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								4,521,021	4,521,021	2,877,428	2,479,709
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		7,392,073	1,061,959	4,792	1,600,998	1,135,000	0	4,521,021	15,715,843	16,424,297	13,591,579
Regular Transfers Out	75		175,800	3,066,964			20,000	200	1,641,558	4,904,522	3,390,893	3,858,605
Internal TIF Loan / Repayment Transfers Out	76				666,816				60,000	726,816	1,303,216	1,285,471
<b>Total ALL Transfers Out</b>	77		175,800	3,066,964	666,816	0	20,000	200	1,701,558	5,631,338	4,694,109	5,144,076
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		7,567,873	4,128,923	671,608	1,600,998	1,155,000	200	6,222,579	21,347,181	21,118,406	18,735,655
<b>Ending Fund Balance June 30</b>	79		1,935,296	1,063,632	115,162	44,930	1,605	435,034	5,787,970	9,383,629	10,692,399	11,182,141

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

REVENUES DETAIL  
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	3,491,228	1,175,853		559,875	0			5,226,956	5,087,053	4,834,399
	2								0	0	0
	3	3,491,228	1,175,853		559,875	0			5,226,956	5,087,053	4,834,399
	4								0	58	4,854
	5			634,276					634,276	899,260	853,193
Other City Taxes:											
	6	90,974	30,658		13,798	0			135,430	0	0
	7	68,000							68,000	67,206	68,190
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11	210,000							210,000	210,000	226,799
	12		1,363,000						1,363,000	1,439,644	1,277,796
	13	368,974	1,393,658		13,798	0			1,776,430	1,716,850	1,572,785
	14	61,850							61,850	61,250	63,764
	15	41,200	5,865	800			1,600	54,280	103,745	106,561	122,558
Intergovernmental:											
	16								0	734,603	644,586
	17		974,940						974,940	949,682	958,281
	18		6,100						6,100	20,600	280,576
	19	252,523							252,523	237,687	230,169
	20	252,523	981,040	0	0	0		0	1,233,563	1,942,572	2,113,612
Charges for Fees & Service:											
	21							1,441,500	1,441,500	1,441,500	1,494,981
	22							1,744,000	1,744,000	1,643,000	1,612,240
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	500,000							500,000	500,000	476,608
	28								0	0	0
	29	49,000							49,000	49,000	48,731
	30								0	0	0
	31								0	0	0
	32							251,125	251,125	251,125	252,326
	33	1,105,254	5,000						1,110,254	1,076,550	1,155,607
	34	1,654,254	5,000		0	0	0	3,436,625	5,095,879	4,961,175	5,040,493
	35								0	0	0
	36	182,874	6,800			20,000	11,500	53,200	274,374	466,496	406,090
Other Financing Sources:											
	37	1,227,006	191,875		940,391	1,075,000		1,470,250	4,904,522	3,390,893	3,858,605
	38	19,878			86,934	60,000		560,004	726,816	1,303,216	1,285,471
	39	1,246,884	191,875	0	1,027,325	1,135,000	0	2,030,254	5,631,338	4,694,109	5,144,076
	40								0	693,280	0
	41								0	0	1,000
	42	1,246,884	191,875	0	1,027,325	1,135,000	0	2,030,254	5,631,338	5,387,389	5,145,076
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)											
	43	7,299,787	3,760,091	635,076	1,600,998	1,155,000	13,100	5,574,359	20,038,411	20,628,664	20,156,824
	44	2,203,382	1,432,464	151,694	44,930	1,605	422,134	6,436,190	10,692,399	11,182,141	9,760,972
	45	9,503,169	5,192,555	786,770	1,645,928	1,156,605	435,234	12,010,549	30,730,810	31,810,805	29,917,796

CITY OF

Carroll

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	3,491,228	1,175,853		559,875	0			5,226,956	5,087,053	4,834,399
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	3,491,228	1,175,853		559,875	0			5,226,956	5,087,053	4,834,399
Delinquent Property Taxes	4	0	0		0	0			0	58	4,854
TIF Revenues	5			634,276					634,276	899,260	853,193
Other City Taxes	6	368,974	1,393,658		13,798	0			1,776,430	1,716,850	1,572,785
Licenses & Permits	7	61,850	0					0	61,850	61,250	63,764
Use of Money and Property	8	41,200	5,865	800	0	0	1,600	54,280	103,745	106,561	122,558
Intergovernmental	9	252,523	981,040	0	0	0		0	1,233,563	1,942,572	2,113,612
Charges for Fees & Service	10	1,654,254	5,000		0	0	0	3,436,625	5,095,879	4,961,175	5,040,493
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	182,874	6,800		0	20,000	11,500	53,200	274,374	466,496	406,090
Sub-Total Revenues	13	6,052,903	3,568,216	635,076	573,673	20,000	13,100	3,544,105	14,407,073	15,241,275	15,011,748
<b>Other Financing Sources:</b>											
Total Transfers In	14	1,246,884	191,875	0	1,027,325	1,135,000	0	2,030,254	5,631,338	4,694,109	5,144,076
Proceeds of Debt	15	0	0	0	0	0		0	0	693,280	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	1,000
Total Revenues and Other Sources	17	7,299,787	3,760,091	635,076	1,600,998	1,155,000	13,100	5,574,359	20,038,411	20,628,664	20,156,824
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	2,109,090	4,150	0			0		2,113,240	1,819,454	1,820,198
Public Works	19	1,319,694	983,259	0			0		2,302,953	2,269,685	1,930,013
Health and Social Services	20	103,945	0	0			0		103,945	103,945	103,196
Culture and Recreation	21	2,779,439	74,550	0			0		2,853,989	2,573,027	2,417,220
Community and Economic Development	22	117,200	0	4,792			0		121,992	483,457	423,007
General Government	23	962,705	0	0			0		962,705	1,029,711	885,073
Debt Service	24	0	0	0	1,600,998		0		1,600,998	1,598,637	1,753,053
Capital Projects	25	0	0	0		1,135,000	0		1,135,000	3,668,953	1,780,110
Total Government Activities Expenditures	26	7,392,073	1,061,959	4,792	1,600,998	1,135,000	0		11,194,822	13,546,869	11,111,870
Business Type Proprietary: Enterprise & ISF	27							4,521,021	4,521,021	2,877,428	2,479,709
Total Gov & Bus Type Expenditures	28	7,392,073	1,061,959	4,792	1,600,998	1,135,000	0	4,521,021	15,715,843	16,424,297	13,591,579
Total Transfers Out	29	175,800	3,066,964	666,816	0	20,000	200	1,701,558	5,631,338	4,694,109	5,144,076
Total ALL Expenditures/Fund Transfers Out	30	7,567,873	4,128,923	671,608	1,600,998	1,155,000	200	6,222,579	21,347,181	21,118,406	18,735,655
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-268,086	-368,832	-36,532	0	0	12,900	-648,220	-1,308,770	-489,742	1,421,169
Beginning Fund Balance July 1	33	2,203,382	1,432,464	151,694	44,930	1,605	422,134	6,436,190	10,692,399	11,182,141	9,760,972
Ending Fund Balance June 30	34	1,935,296	1,063,632	115,162	44,930	1,605	435,034	5,787,970	9,383,629	10,692,399	11,182,141

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

City Name: Carroll

Fiscal Year  
2014

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1	2004 SEWER REVENUE CAPITAL LOAN NOTES	10,998,000	JUNE 2004	517,000	220,920	18,410	756,330	756,330	0
-2	G.O. 2005A CAPITAL LOAN NOTES-CORRIDOR/FIRE HALL	2,000,000	JUNE 2005	215,000	25,670	500	241,170	241,170	0
-3	G.O. 2006-ASHWOOD BUSINESS PARK	515,000	SEPTEMBER 2006	40,000	14,938	500	55,438	33,521	21,917
-4	G.O. 2008A-OUTDOOR AQUATIC CENTER	2,960,000	MAY 2008	250,000	82,128	477	332,605	134,491	198,114
-5	G.O. 2008A-OAK PARK PLAT 2	250,000	MAY 2008	50,000	3,390	23	53,413	53,413	0
-6	G.O. 2010B-LOST REFUNDING CAPITAL LOAN NOTES	2,175,000	DECEMBER 2009	560,000	4,480	250	564,730	564,730	0
-7	PROPOSED 2013A-FD TANKER & REC CENTER ROOF	680,000	MARCH 2013	340,000	12,892	750	353,642		353,642
-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
	<b>TOTALS</b>			1,972,000	364,418	20,910	2,357,328	1,783,655	573,673

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
**PAGE 2**

Fiscal Year  
2014

City Name: Carroll

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-31						0		0
-32						0		0
-33						0		0
-34						0		0
-35						0		0
-36						0		0
-37						0		0
-38						0		0
-39						0		0
-40						0		0
-41						0		0
-42						0		0
-43						0		0
-44						0		0
-45						0		0
-46						0		0
-47						0		0
-48						0		0
-49						0		0
-50						0		0
-51						0		0
-52						0		0
-53						0		0
-54						0		0
-55						0		0
-56						0		0
-57						0		0
-58						0		0
-59						0		0
-60						0		0
			1,972,000	364,418	20,910	2,357,328	1,783,655	573,673

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

City of                     **Carroll**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     Council Chambers, Farner Govt. Bldg                      
on                     03/11/13                     at                     5:15 PM                      
*(Date) xx/xx/xx* *(hour)*

The Budget Estimate Summary of proposed receipts and expenditures is shown below.  
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,  
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property . . . . . \$                     12.90456                      
The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$                     3.00375                    

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

                    712-792-1000                      
phone number

                    Laura A. Schaefer                      
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	5,226,956	5,087,053	4,834,399
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>5,226,956</b>	<b>5,087,053</b>	<b>4,834,399</b>
Delinquent Property Taxes	4	0	58	4,854
TIF Revenues	5	634,276	899,260	853,193
Other City Taxes	6	1,776,430	1,716,850	1,572,785
Licenses & Permits	7	61,850	61,250	63,764
Use of Money and Property	8	103,745	106,561	122,558
Intergovernmental	9	1,233,563	1,942,572	2,113,612
Charges for Fees & Service	10	5,095,879	4,961,175	5,040,493
Special Assessments	11	0	0	0
Miscellaneous	12	274,374	466,496	406,090
Other Financing Sources	13	5,631,338	5,387,389	5,145,076
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>20,038,411</b>	<b>20,628,664</b>	<b>20,156,824</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	2,113,240	1,819,454	1,820,198
Public Works	16	2,302,953	2,269,685	1,930,013
Health and Social Services	17	103,945	103,945	103,196
Culture and Recreation	18	2,853,989	2,573,027	2,417,220
Community and Economic Development	19	121,992	483,457	423,007
General Government	20	962,705	1,029,711	885,073
Debt Service	21	1,600,998	1,598,637	1,753,053
Capital Projects	22	1,135,000	3,668,953	1,780,110
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>11,194,822</b>	<b>13,546,869</b>	<b>11,111,870</b>
Business Type / Enterprises	24	4,521,021	2,877,428	2,479,709
<b>Total ALL Expenditures</b>	<b>25</b>	<b>15,715,843</b>	<b>16,424,297</b>	<b>13,591,579</b>
Transfers Out	26	5,631,338	4,694,109	5,144,076
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>21,347,181</b>	<b>21,118,406</b>	<b>18,735,655</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-1,308,770</b>	<b>-489,742</b>	<b>1,421,169</b>
Beginning Fund Balance July 1	29	10,692,399	11,182,141	9,760,972
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>9,383,629</b>	<b>10,692,399</b>	<b>11,182,141</b>

RECEIVED

14-116

NOV 01 2013

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of CARROLL County, Iowa:

The City Council of Carroll in said County/Countries met on 10/28/2013 at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. 1375

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2014

(AS AMENDED LAST ON 03/11/2013.)

Be it Resolved by the Council of the City of Carroll

Section 1. Following notice published 10/16/2013

and the public hearing held, 10/28/2013 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and Ending Fund Balance June 30.

CARROLL COUNTY RECEIVED OCT 31 2013 Joan Schettler COUNTY AUDITOR

Passed this 28 day of October, 2013

Signature of Laura A. Schaefer, City Clerk/Finance Officer

Signature of Adam P. Salinas, Mayor

RECEIVED

MAY 30 2014

IOWA DEPT. OF MANAGEMENT

14-116

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of CARROLL County, Iowa:

The City Council of Carroll in said County/Countries met on 05/27/2014 at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. 1423

CARROLL COUNTY FILED MAY 29 2014 Kourtney Lebeck COUNTY AUDITOR

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2014 (AS AMENDED LAST ON 10/28/13 .)

Be it Resolved by the Council of the City of Carroll 5/15/2014

Section 1. Following notice published and the public hearing held, 05/27/2014 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year.

Passed this 27 day of May, 2014

Signature of Laura A. Sahagen, City Clerk/Finance Officer

Signature of Alan P. Schuman, Mayor