

**MEETING DATE: 3/2/20**

**ITEM: 9B**

## **AGENDA ITEM SUMMARY**

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### **Subject: Public Hearing for Consideration of FY21 City Budget**

The FY21 Budget process is complete. This year's budget includes key items such as 1) Hiring a FT Park Superintendent, 2) Added funding to transit and ambulance operations, 3) replacement of Fire Station roll up doors, 4) new windows and doors at Chamber/ADC/Main Street office, 5) Chronic Nuisance program funding 6) Art Center Improvements, 7) \$1.2M+ is street repairs and road maintenance, and so on and so forth. See attached list below.

The total revenues and transfers are budgeted at \$28,649,208 and expenses/transfers out are budgeted at \$29,979,603.

FY21 Budget saw an increase in overall taxable valuations. With that we are seeing about a 12 cent increase in the levy rate from FY20. The levy rate ended up at \$16.02/ \$1,000 valuation, compared to \$15.90 per \$1,000 valuation from FY20.

In the first year of the "Max Levy" we saw a 0.81% increase in total tax dollars levied from the previous year from those specific levies.

All in all we are again doing a lot and getting good value out of this budget.

We recommend approval of the FY21 City Budget.

CITY OF CHARLES CITY

**RESOLUTION NO. 34-20**

**RESOLUTION TO APPROVE THE CITY OF CHARLES CITY BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2021**

**WHEREAS**, City of Charles City held a Public Hearing on March 2, 2020, to receive comment on the annual budget for the fiscal year ending June 30, 2021; and,

**WHEREAS**, the budget includes Total Revenues and Transfers In, in the amount of \$28,649,208 and Total Expenditures and Transfers Out in the amount of \$29,979,603, and a property tax rate of \$16.02115; and,

**WHEREAS**, there were no comments received either orally or by written correspondence for or against the proposed budget.

**NOW, THEREFORE, BE IT RESOLVED** that the Charles City City Council approves the Adoption of Budget and Certification of City Taxes for the Fiscal Year Ending June 30, 2021 and submittal of same to the Floyd County Auditor and State of Iowa.

**PASSED AND APPROVED** this 2<sup>nd</sup> day of March, 2020.

\_\_\_\_\_  
Dean Andrews, Mayor

\_\_\_\_\_  
Trudy O'Donnell, City Clerk

## Overall Budget Notes– FY21

### **Budget Certification Page (Recap)**

- Final Levy sheet with the proposed FY21 certification amounts.
  - Overall tax asking with Utility tax replacement is \$4,230,176. This overall is \$84,532 more than FY20.
    - The increases are:
      - Regular General Fund Levy ↑\$20,859
      - Transit levy ↑\$20,944
      - Liability, Property & Insurance ↑\$29,225
      - Debt Service Levy ↑\$53,655
      - Police & Fire Retirement ↑\$29,153
      - FICA/IPERS ↑\$5,069
      - with some small increases to library levy, airport levy and emergency levy \$695 each due to the increased valuation and certifying the \$0.27 max for each.
    - The decreases are in:
      - Other Emp. Benefits (hlth/life) ↓\$76,483
  - FY21 Levy rate proposed at: \$16.02115 which is \$0.12094 more than FY20.
  - Key things to consider:
    - Transit - City has taken over the transit service and now has a full year of operation to budget from so our numbers are more solid. We contract with Circle K Communications to provide the dispatching and day to day operations of the transit system and they do a wonderful job. The asked for an increase in payment from our initial best guess amount and I am planning for another one of similar amount for FY21. That being said I bumped overall Transit levy by \$20,844 more than FY20
    - Ambulance Service – Current FY20 we budgeted \$50,000 (and reduced revenues by \$24,000) to begin paying AMR for ambulance service. FY21 we've plugged in \$75,000 as a token budget amount. Floyd County is doing the same amount for FY21. We'll see how far that gets us and what it might be used for. TBD
    - State backfill – this amount is \$116,609 for the General Fund, \$59,687 in special revenue funds and \$17,421 in Debt Service = \$193,717 for entire budget. We are counting on this money to fund various operations, projects & equipment. There has been the “threat” that this could be severely reduced or eliminated each of the last two years. However, Governor Reynolds did mention in her State of the State address that her

budget fully funded the backfill. If that is what the legislature does as well, we will be in good shape. Given our constantly expanding needs this would really hurt if they took it away. If that does happen, we would need to spend from reserves and/or look to make serious cuts in services and operations going forward.

### **General Fund -001**

- **General Fund-** There is a negative cash flow in my current budget of \$29,474. Even so, cash Reserves are anticipated to be around \$2,677,818 at the end of FY21 which is very strong, and perhaps too strong. Spending this down some would be a good approach. While the spend down is minimal, given the uncertainty of backfill, potential costs for ambulance, CW Bridge replacement needs, Main Street Bridge unknowns and ultimate match on the SW Development Park Water Retention projects, we may find ourselves needing to use some Cash on hand for those. It should also be noted that we initially fund the majority of our TIF reimbursable projects with General Fund cash, which is outlaid two years in advance and could be around \$250,000 a year.
  - **Overview**
    - Outside Agency requests are currently budgeted as follows
      - **CC Area Development - \$42,000** – (Year 2 of 3 for contract; no change from previous year)
      - **Community Revitalization -\$23,000** – (Year 2 of 3 for contract; no change from previous year)
      - **Crisis Intervention - \$1,500** – (as requested; same as FY20)
      - **Floyd Co. Community Foundation - \$3,500** (requested \$7,000; \$3,500 decrease from FY20)
      - **Charles City Arts Center - \$3,000** (requested \$6,200; same as FY20)
      - **Big Brothers/Big Sisters - \$0** (no request in FY21; \$1,500 in FY20)
      - **Floyd County Museum - \$4,000** (requested \$6,000; same as FY20)
      - **Healthy Harvest - \$0** (no request in FY21)
      - **The Learning Center (TLC) – \$5,000** (\$8,500 requested; \$3,500 more than FY20)
  - **Department Notes in General Fund budget**
    - I've made a number of individual budget adjustments for all line items (except library) that I'll mention here rather than each individual department
    - PD – Wages - I've cut back on budgeted wages by just over \$30,000. This is not a reduction in actual staffing or pay rate but it is reduced to be

more in line with what we've spent historically the last few years. Once we have 14 FT officers staffed for the entire year our budget would be closer to \$830,000 for FY21. For now, I'm budgeting \$798,393. Overtime and training budgets are then higher to catch costs with being short staffed.

- Purchase and equip of new Squad – Ford SUV \$32,500 (borrowing \$20,00 to go towards this purchase through Debt Service)
- Tasers/Body Cam/ mobile computers and similar items also budgeted as before
- 
- FD –
  - increased funding for training by \$3,500 to include Target Solutions web based training as requested by Chief Whipple
  - Fire station Doors - \$47,500 have been included in the budget and will be funded via short term borrowing and debt service.
  - Turnout gear and hoses \$15,000
  - Capital Equipment Reserve – With additional funds available in FY20, I'm transferring \$140,000 over into the FD Capital reserve
- Code Enforcement –
  - Revenues continue to be strong with building permits
  - Travel and training a priority; equipment up to speed
- Animal Control –
  - Maintaining \$18,600 payment to PAWS for operation; \$4,500 for utilities
  - 3<sup>rd</sup> year of \$500 purchase of added cages
- Streets –
  - Tree removal increased \$5,000 to \$35,000 (not ROW Tree work)
  - Misc. Sidewalk work requested at \$40,000 reduced to 20,000
  - Shaw Avenue Dump Site in total should be around \$13,000.
- Engineering
  - FY21 GIS equipment \$8,000 as requested
- Library
  - Overall budget from library net reduction of \$8,869 for FY21; no additional reductions requested.

- Parks & Rec –
  - Park & Rec - Full Time Park Superintendent – (See attached breakdown from Tyler Mitchell on the position)
    - FT wages = \$40,000 which increases the budget by \$31,000 over current
    - Seasonal staff hours reduced = \$5,232 annually
    - Net increase in General Fund = \$25,678
  - Tree Removal - \$20,000 – level maintained. Debt Service funded
  - Mower Replacement – eliminated \$30,000 rough mower for Golf Course from budget
  - Capital Repairs/Maintenance Projects- \$50,000 WW Clubhouse siding replacement. We borrowed \$15,000 in FY20 and will borrow an additional \$35,000 in FY21 to cover this expense. This should cover the cost of replacing siding on two walls.
- Planning & Zoning – budgeting \$25,000 for Zoning Code overhaul.
- 401 N. Grand Building – Budgeted \$60,000 for completion of window/door/entryway construction project. FY18 & FY19 we’ve set aside \$10,000 each and \$20,000 more in FY20 via short term borrowing. We’ve additionally received a H/M grant for \$10,000. Add another \$10,000 in general funds and we look to start/complete the project in FY21
- Carnegie Arts Center – (ultimately reimbursed through Riverside TIF)
  - Storm Water issue - \$25,000
  - Bathroom remodel - \$20,000
- Administration/City Hall –
  - Estimated front reception remodel at \$20,000 as we look to make the front entry a more secure area.
- Nuisance abatement – budgeting \$40,000 in FY21 for continued abatement activities.

**Police Dispatch fund – 003**

- Cash flow of County reimbursement to the City for operation of the Dispatch-

**Police K-9**

- Reduced rate for acquisition of new K-9 to replace Jordy, may fall in re-estimated for FY20 (as shown in re-estimated budget) or FY21

**Police Safety Education – 005**

- Cash flow for donations from public used for educational purposes;

**Park & Recreation Capital Improvement Hotel/Motel - 007**

- Spending Cash Balance down by about \$8,250 to complete following projects
- Projects for FY21 include:
  - Partial Shop lighting (FT Park Supt. use)- \$5,000

**Communications Equipment – 009**

- Spending Cash Balance down as needed, budgeted \$25,000 contingency if repairs are needed.

**Hotel/Motel Tax – 010**

- Money in / Money out fairly even;

**Nuisance Abatement Reserve Fund – 030**

- Anticipating additional Nuisance abatement projects and these reserve funds are being transferred over to General Fund to cover those expenses; \$50,000 FY20; \$40,000 in FY21 (levied via Debt Service Borrowing)

**Police Purchase Reserve Fund – 050**

- Debt Service Borrowing \$20,000 to fund this reserve account; funds then transferred out for Vehicle purchase. If cash available at end of FY21 may transfer/keep funds here.

**Fire Department Purchase Reserve Fund – 051**

- Budgeting \$0 but will transfer additional funds here as available at the end of FY21 to be used for future Capital equipment needs

**Streets Purchase Reserve Fund – 052**

- Nothing funded at present – using RUT Fund as Reserve presently

**Park & Rec Purchase Reserve – 053**

- Nothing funded here but will transfer funds over as available at the end of FY21 for future capital equipment purchase

**Administration Purchase Reserve Fund –054**

- Funding \$0 for future Admin vehicle replacement, will transfers funds over as available at the end of FY21

**Road Use Tax (RUT) - 110**

- **Overview – Spending down fund balance by \$153,937**
  - Revenues are steadily increasing from recent years - \$979,456 (likely will be higher). 2020 census may show a decrease in population, that will directly reduce RUT revenues as they are based on a per capita funding formula.
  - Main cost driver for RUT in FY21 is the Mainstreet bridge work - \$260,000. Due to this I've reduced capital equipment replacement and other projected expenses to help reduce the deficit
  - Expanded concrete PCC repair – \$50,000 (down from \$70,000), crack filling 20,000

- Cap Equipment Street– Snow Pusher - \$8,500 (eliminated back hoe \$125,000 & snow breaker \$32,500)
- Cap Equipment – traffic control/lighting –deferred Sternberg downtown lighting retrofit 1<sup>st</sup> ½ until FY22 – \$24,000
- ROW tree work- Year 3 of 3 for completion of ROW tree trimming project. \$60,000
- T-Out –
  - CVTC operating share - \$30,054
  - Main Street Bridge - \$240,000

#### **Employee Benefits – 112**

- FICA, IPERS, Health Insurance, work Comp, unemployment and life insurance all come out of this fund for employees that are not in any of our Proprietary Accounts (Transit, Water & Sewer)
- Always a moving target with this fund. Our cash balance has been growing steadily the last couple years. We levy directly for these expenses and overall, we’ve decreased that levy from FY20 due to the healthy cash balance.

#### **Cedar Valley Transportation Center (CVTC) -113**

- Basic operations plus added Asphalt work for sand/salt area - \$15,000 and a steam cleaner for the truck wash bay - \$8,500.

#### **Emergency Levy - 119**

- Cash Flow for taxes levied via the “Emergency Levy”. If we’re at the \$8.10 Gen Fund Max we can use this for any purpose (not specifically designated for emergency equipment or operations). FY21 it will generate \$73,285

#### **Local Option Sales Tax – 121**

- Designated by vote for use on street projects, FY21 projects
  - ADA transition plan - \$50,000
  - PCC (concrete) annual work - \$150,000
  - HMA (Hot Mixed Asphalt) larger street projects - \$1,275,000
  - Debt Service for Street projects P&i - \$217,180

#### **Riverside Urban Renewal – 125**

- Riverside is a perpetual TIF with no specific sunset
  - Rebate agreements
    - Cedar Mall – \$0 (Done in fy20!!)
    - Farmer feed & Grain – \$5,000 (6 of 8; fy23 is last year)
    - BDH - \$3,700 (6 of 8; fy23 is last year)
  - Economic Development projects funded (all in year 2 of 3 for funding agreement)
    - Community revite Contribution - \$23,000



2.14.2020

- Area Development Corp Contribution - \$16,800
- Downtown Culture and Entertainment program - \$12,889
- Downtown Façade Program - \$25,000
- City admin fees associated with above - \$8,000

**SW Bypass Urban Renewal – 126**

- SW is a perpetual TIF with no specific sunset
  - Rebate Agreements
    - Trelleborg (formerly Mitas) - \$142,000 annual amount (FY22 is last year)
    - Valero – Water main lease - \$0 (FY20 was last year!)
  - Economic Development projects funded – (all in year 2 of 3 for funding agreement)
    - Area Development Corp Contribution - \$35,000 (\$17,500 city; \$17,500 county)
    - City admin fees associated with above - \$6,000
    - Dorsey & Whitney Legal Fees - \$4,500

**South Grand Urban Renewal – 127**

- South Grand Urban Renewal is perpetual TIF with no specific sunset
  - Rebate Agreements
    - Molestead Motors Rebate – \$9,611 (2 of 5; FY24 ends)
  - Economic Development projects funded
    - Ave. of Saints Certified Site P&I payments - \$197,159 (Year 1 of 10; ends FY 30 or sooner based on sale of parcels)

**East Park Urban Renewal – 128**

- East Park has expired – Renew with new frozen base as needed

**Park Avenue Urban Renewal – 129**

- Park Avenue is set to expire after 2022 assessments are received in FY24
  - Economic Development –
    - Area Development Corp Contribution - \$7,700
    - City admin fees \$0
    - Bond Payments
      - Allied 4<sup>th</sup> LMI– \$19,510
      - Allied 5,6,7<sup>th</sup> LMI- \$10,103
      - Debt Service total - \$87,535

**Foster Grand Parents – 170/171**

- Advisory – 170 -adjustments in funding and various line items;
- Operating – 171

2.14.2020

- Adjustments and use of line items and categorization of funds; getting back to positive cash flow

**Housing – 172,173,174**

- Adjustments made for including transfer out to general fund rather than expensing as a line item; other various changes

**Police Asset Forfeiture Fund -177**

- Spending some of the cash balance from this fund, expenditures include additional training and equipment from seized assets.

**Cable Fund - 199**

- Overview – Out spending revenues slightly. Not too much activity other than PAN Director payment to School (3% increase assumed), Chamber and Community Review allocations for local access channel duties.

**Debt Service – 200**

- Debt Service cash balance decreasing as we spend previously levied funds via borrowing

**Street Capital Improvement Projects – 303**

- PCC Repair – Annual work \$150,000
- ADA Transition (curb work year #2) - \$50,000
- HMA – various street replace/overlay projects - \$1,275,000
- Main Street Bridge repair project - \$260,000 + Painting

**9<sup>th</sup> Street Permeable Paving -317**

- On hold for now. Looking to pair this with Sponsored Project funding

**McQuillen Place - 350**

- Project on hold but end solution might be in sight!

**RCPP Grant – 351**

- Work continues with this water quality/water quantity project no going into its third full year. Funding for the \$1.6M in projects has been allocated to adjacent land owners for projects. City direct funding is zero. Some donations for use at field days currently budgeted - \$500

**CW Bridge Project – 352**

- Budgeting for a \$1.2M bridge project, we hope. Rebidding in May 2020 for Fall 2021 completion

**Fiber to the Home Project – 353**

- No new budget FY21 as this project is to be in the separate Telecom budget and this fund should get fully reimbursed when bonds are issued for telecom

### **Water Fund – 600**

- Underfunding budget by \$187,588 in FY21 mainly due to Hwy 18 project preparation. Cash balance in the fund is still strong.
- Increases rates by 3.5% ; Overall revenues down slightly due to closing of Simply Essentials.
- Projects/Equipment -
  - Hanging Heaters (2) - \$4,000
  - Sand blasting/painting pipes
  - Address “hammering” effect in Well #5
  - 4x4 pick up – to replace truck used by Cory Spieker - \$30,000
  - Epoxy boiler room / security upgrades - \$5,000
  - Lighting on Corporate Drive Water Tower - \$35,000
  - Planning and design for new Clear well - \$25,000
  - Lime Lagoon install rock base for access - \$10,000
  - Continued Water Meter Change out - \$92,000
  - Construction related projects for streets - \$290,000 – various (includes \$250,000 for Hwy 18 project prep)

### **Water Meter Deposits – 603**

- Security deposits for utility billing here; money in money out

### **Wastewater Fund – 610**

- Added revenues from 3.5% annual increase after 2nd 20% increase (spring of 2020)
  - Positive carry over of about \$714, 481 planned in the budget; trying to build cash balance up to a level that we can hopefully carry a year or two of P&I payments on new WRRF project before a large loan of ours matures and cash frees up from that, to stave of another large rate increase. Re-opening Simply Essentials building could go a long way as well to preventing future large rate bumps.
- Expenditures
  - Building & Maintenance – moving mowing from wastewater employee to Park & Rec; \$3,550 in costs anticipated to be “paid” to Parks for mowing
  - Monoform - \$50,000
  - Sewer lining - \$300,000 (twice as much as usual; \$150K to Hwy 18 prep)
  - Jetter hose nozzles for truck - \$6,000

### **WWTP – UV Disinfection Project – 612**

- Closing out transferring balance to WRRF project

### **WWTP Expansion Project – 613**

2.14.2020

- Project started in FY20 and will be largely completed and expenses incurred in FY21 & FY22 – Total project is roughly \$20M.

**Waste Collection Fund (Garbage/Recycling) – 670**

- Rate increase of 3% figured into budget for request for increase from Jendro Sanitation which is forthcoming. Citywide Clean up still netting a positive cash flow however costs to offer the service continue to rise.

**Transit – 690**

- City takeover of Transit system is working well and budget is settling in bit by bit. I bumped the levy by about \$20,000 to \$109,000 to offset possible increases, most notably contract with Circle K which we anticipate another increase in expense there as well. Circle K does a fantastic job. If not for them, we'd likely need to do internally.

**Storm Water Utility – 740**

- Spending down of Cash Balance in FY21 with multiple projects as we continue to address storm water issues.
- Projects
  - Monoform/Manhole rehabilitation continues - \$30,000
  - Intake repair - \$15,000
  - Sub drain work/install - \$30,000
  - 2<sup>nd</sup> ½ of S. Grand/Oliver work - \$125,000 available

**Fire Extinguisher Fund – 741**

- FD Fire Extinguisher service charges and purchase of supplies; cash flows

# 34-323

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2020 - ENDING JUNE 30, 2021

Resolution No.: \_\_\_\_\_

The City of: Charles City

County Name: FLOYD

Date Budget Adopted: \_\_\_\_\_

(Date) xx/xx/xx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

641-257-6300  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp

### January 1, 2019 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>262,585,517</u>	2b <u>254,474,173</u>	7,652
<b>DEBT SERVICE</b>	3a <u>276,303,043</u>	3b <u>268,191,699</u>	
Ag Land	4a <u>1,161,666</u>		

### 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	5 2,126,943	2,061,241	43 8.10000
<b>(384) Non-Voted Other Permissible Levies</b>					
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7 109,740	106,350	45 0.41792
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 70,898	68,708	49 0.27000
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 151,981	147,287	52 0.57879
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 1,913	1,855	465 0.00729
<b>(384) Voted Other Permissible Levies</b>					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23 70,898	68,708	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 <u>2,532,373</u>	<u>2,454,149</u>	
384.1	3.00375	Ag Land	26 3,489	3,489	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 <u>2,535,862</u>	<u>2,457,638</u>	<b>Do Not Add</b>
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	28 70,898	68,708	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 257,316	249,367	0.97993
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 220,556	213,743	0.83994
Rules	Amt Nec	Other Employee Benefits	31 747,440	724,351	2.84646
<b>Total Employee Benefit Levies (29,30,31)</b>			32 <u>1,225,312</u>	<u>1,187,461</u>	65 <u>4.66633</u>
<b>Sub Total Special Revenue Levies (28+32)</b>			33 <u>1,296,210</u>	<u>1,256,169</u>	
<b>Valuation</b>					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)		555	565 0
	SSMID 6 (A)	(B)		556	566 0
	SSMID 7 (A)	(B)		1177	### 0
	SSMID 8 (A)	(B)		1185	### 0
<b>Total Special Revenue Levies</b>			39 <u>1,296,210</u>	<u>1,256,169</u>	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	40 <u>398,104</u>	386,416	70 <u>1.44082</u>
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 <u>4,230,176</u>	<u>4,100,223</u>	72 <u>16.02115</u>

### 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, 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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

# NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2020 - ENDING JUNE 30, 2021

City of Charles City, Iowa

The City Council will conduct a public hearing on the proposed Budget at council chambers  
on 3/2/2020 at 6:00 p.m.  
(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 . . . . . \$ 16.02115  
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.

641-257-6300  
phone number

Trudy O'Donnell  
City Clerk/Finance Officer's NAME

		Budget FY 2021	Re-estimated FY 2020	Actual FY 2019
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	4,100,223	4,015,451	3,708,534
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>4,100,223</b>	<b>4,015,451</b>	<b>3,708,534</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	473,339	225,000	361,256
Other City Taxes	6	1,133,754	946,493	1,075,009
Licenses & Permits	7	71,250	71,750	72,944
Use of Money and Property	8	368,629	328,339	1,040,401
Intergovernmental	9	3,023,862	3,657,911	3,353,420
Charges for Fees & Service	10	7,275,119	7,330,626	5,771,928
Special Assessments	11	0	0	0
Miscellaneous	12	882,727	922,464	444,266
Other Financing Sources	13	8,259,863	21,836,046	216,300
Transfers In	14	3,060,442	2,110,613	4,680,186
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>28,649,208</b>	<b>41,444,693</b>	<b>20,724,244</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	3,162,369	3,042,968	2,784,088
Public Works	17	1,477,370	1,689,352	1,536,739
Health and Social Services	18	393,606	3,750	380,282
Culture and Recreation	19	1,411,572	1,235,120	1,174,131
Community and Economic Development	20	2,681,896	2,363,633	2,063,692
General Government	21	611,962	337,513	564,778
Debt Service	22	971,739	855,604	930,903
Capital Projects	23	3,808,464	12,392,216	2,682,217
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>14,518,978</b>	<b>21,920,156</b>	<b>12,116,830</b>
Business Type / Enterprises	25	12,400,183	15,954,463	5,545,517
<b>Total ALL Expenditures</b>	<b>26</b>	<b>26,919,161</b>	<b>37,874,619</b>	<b>17,662,347</b>
Transfers Out	27	3,060,442	2,110,613	4,680,186
<b>Total ALL Expenditures/Transfers Out</b>	<b>28</b>	<b>29,979,603</b>	<b>39,985,232</b>	<b>22,342,533</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-1,330,395</b>	<b>1,459,461</b>	<b>-1,618,289</b>
Beginning Fund Balance July 1	30	16,227,964	14,768,503	16,386,792
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>14,897,569</b>	<b>16,227,964</b>	<b>14,768,503</b>