

City of Perry FY 2020 Budget



Budget Worksheets

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CITY OF PERRY

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City of Perry

FY 2020 Budget Highlights

Revenues

- FY 2020 General Fund estimated revenues total \$3,684,843. Total FY 2020 City of Perry Revenues are estimated to be \$10,612,856, with the FY 2020 Perry Water Works estimated revenues of \$2,239,644 for a total of \$12,852,500.
- The changes in General Fund revenues are caused by increases in taxable valuation along with increased hangar rent from the new hangar, increasing fees for collected fines (due to the correction in the way the Clerk of Court's office codes the fines) and an increase in the amount of revenue received from the Alliant Energy franchise fees. This revenue is offset by decreasing revenues in collections and merchandise resale at the McCreary Community Building in an amount estimated to be \$20,000. Parks and Recreation Staff are working on building upgrades and repairs. After this is completed, staff can focus on creating new programs, increasing memberships and assessing current fee structures.
- The county funds allocated to the Perry Public Library will also decrease from \$13,985 in FY 2019 to \$12,068 in FY 2020. This is due to how the amount of Perry's rural circulation is calculated in comparison to the other county libraries. Library Director Mary Murphy is working with the State Library Association on finding an equitable solution to this issue.
- The 7% Hotel/Motel Tax is expected at \$100,000 in revenue. The City keeps 1% of the 7% tax while the Perry Chamber of Commerce receives 4% to be used for tourism purposes and local grants and the Des Moines Convention and Visitors Bureau receives 2% for the City's membership.
- The Road Use Tax Fund estimated revenues in FY 2020 will be based on the 2010 Census number of 7,702 for the City of Perry. This is estimated to be \$935,793. The Iowa D.O.T. forecast for Road Use Tax remains at \$121.50 per capita for the second year.
- Local Option Sales Tax receipts of \$1,400,000 are expected. The City of Perry may receive a higher amount, but staff believes it is prudent to estimate the amount lower than anticipated. The amount of Local Option Sales Tax received has increased since the City wide Local Option Sales Tax election, but I would prefer to have an entire year of receipts deposited for comparison purposes. As of January 1, 2019, sales tax and local option sales tax must be paid on online payments to businesses without a physical presence in Iowa. This includes purchases from Amazon, Netflix and other monthly subscriptions.
- The City will continue to receive grants from the Governor's Traffic Safety Bureau for Police grant work overtime and from the U.S. Department of Justice for Police bulletproof vest replacements.

- The City Council approved an increase for the Sewer Collection fees and Sewer Availability fees to increase each year from FY 2019 through FY 2022. These funds are used for operation of the Waste Water Treatment Plant, the payment of debt for the collection system and the upcoming treatment plant upgrades and for capital projects involving the Sewer Collection System. The City continues working with Bolton and Menk for a long term capital improvement plan at the plant for upgrades and repairs to equipment, which are required by the Iowa Department of Natural Resources.
- The Storm Water Discharge Fund is expected to generate \$160,000 in fees collected in FY 2020. Approximately \$147,214 will be used for storm water intake repairs, repairs to decrease the infiltration and inflow of storm water in the City's sanitary sewer system and other storm water projects. The Storm Water Discharge Fee remains at \$5 per month and no increase is planned for the upcoming fiscal year.
- The City has Utility Franchise Fees for Electric Utility, Gas Utility and Cable Television. The electric franchise fee is two percent and is estimated to bring in \$150,000, an increase of \$10,000. The gas franchise fee is also two percent and is estimated to bring in \$40,000, which is estimated to remain the same. The City forgives the Progressive Foundry and Dallas County Hospital the amount paid for electric franchise fees and also forgives Wiese Industries the amount paid for the gas franchise fees. The franchise fee received from Mediacom is approximately \$30,000 per year and the City reimburses all the Mediacom cable franchise proceeds to Pegasus to be used towards their operating costs.

Expenditures

- At this time, the requested General Fund expenditures are \$3,612,075 which is \$72,768 under estimated revenues for FY 2020. The total budgeted City of Perry expenditures for FY 2020 are \$10,203,005, with the Perry Water Works budgeted expenditures of \$2,412,973 for a total of \$12,615,978.
- This is the second year for the Teamster (Police) and AFSCME Union contracts. Wage increases for Teamster (Police) and for AFSCME eligible employees will be 3%.
- The salaries for Department Heads and other non-union employees are estimated at a 3% increase, with a few exceptions. City Administrator Peterson and the Personnel Committee compared the salaries for City of Perry Department Heads to the median salaries of their counterparts in other communities with populations from 5,000 to 10,000. The following salaries will increase by amounts greater than 3% in order to bring the salaries in line: the Finance Officer will increase to \$68,000 per year, the City Clerk will increase to \$55,000 per year, the Parks and Recreation Director will increase to \$60,000 per year and the Assistant Parks and Recreation Director will increase to \$48,000 per year.
- In FY 2020, there will be a transfer of \$100,000 from the TIF Fund and \$50,000 from the Local Option Sales Tax Fund to enable the City of Perry to hire a

Community and Economic Development Director. The City Council approved this position in January 2019. This position is important to helping Perry grow and attract new business and industry. The new Community and Economic Development Department will also include a Full-Time Building Official and the Part-Time Compliance Officer.

- With a surplus in the General Fund budget, the City of Perry was finally able to budget for the 13th officer for the Police Department. Police Chief Eric Vaughn has been advocating for this position for a few years. This will help the Police Department become proactive in fighting crime and keeping our citizens safe.
- During the budget process, the Department Heads attempted to keep operating expenditures at approximately the same level or less than recent years.
- The City has been able to decrease some utility costs by lighting upgrades in City buildings plus the replacement of the HVAC system at the Public Safety Building. Some savings have been recognized to-date. The Energy Bank Loan will be paid from the Local Option Sales Tax fund in FY 2020.
- A recommendation from the Personnel Committee and the City Administrator was to provide the same Dental and Vision Insurance coverage to AFSCME Union employees that the Teamster Union employees and the Department Heads currently receive. The City pays for an employee only plan for each employee electing coverage. If an employee wishes to have Single/Spouse, Single/Child or Family plan, the employee must pay 50% of the difference between the Single plan and the desired plan. This could cost up to \$15,000 per year but this will be paid from the Commercial and Industrial Property Tax Replacement that will be received from the State of Iowa.
- An 8.2% increase for employee health insurance premiums has been budgeted. The City of Perry currently has approximately \$75,000 in our self-funded health insurance reserves. Also in the Benefit Fund expenditures, a 5% increase is anticipated for employee dental and vision insurance is expected with no increase planned for the employee life insurance. The long-term disability premium is based upon employee's current wages so there will be a slight increase for that premium. Perry's full-time employees will pay 15% of their health insurance premiums effective July 1, 2019.
- Workers Compensation costs are estimated to decrease based on the NCCI rates. The Experience Modification Factor may decrease due to injuries from FY 2017 and FY 2018 being included, but we have left it at 95% in order to be conservative. The estimated FY 2020 premium is \$89,378. Workers Compensation premiums are based on the total amount of wages paid.
- The estimated cost for the payments for the Police Pensioners is \$63,045 in FY 2020. \$15,761 or 25% will be requested on the Benefit Fund levy with the rest being paid from the Police Pension Fund Balance. The City of Perry is currently waiting to receive an actuarial study on the Police Pension Fund.

Capital Expenditures

- The City of Perry funds capital expenditures through the Local Option Sales tax funds collected for all funds except the Sewer Department. Capital expenditures for the Sewer Department are paid from the sewer utility fees collected.
- The City of Perry made the final payment for the 2016 HMA Project in FY 2019. We have continued to budget \$130,000 from the Road Use Tax Fund and \$100,000 from the Local Option Sales Tax Fund to set aside for the next phase of the HMA Overlay Project, which is planned to begin in 2020.
- Local Option Sales Tax revenues are estimated to be \$1,400,000 for FY 2020. After the loan payments for the 2017 snow plow purchase, the Iowa Energy Bank loan, the Minburn Telephone Sallyport loan agreement, the 2018 Garbage Truck/Equipment Loan, the 2019 General Obligation loan for airport improvements and the transfer for the HMA Overlay Project are paid, \$50,000 is transferred to the General Fund for the Community and Economic Development Program and \$280,000 (or 20% of the total collections) is transferred to the Local Option/Building and Grounds Maintenance Fund, \$637,887 remains for capital expenditures. Department Heads have requested \$3,142,081 for capital expenditure requests for FY 2020. They have prioritized these requests however and recommended capital expenditures for FY 2020 are listed below:
 - Police Department: \$1,000 for a power washer for the Sally Port, \$42,000 for a 2019 F-150 Police Interceptor XL to replace the 2013 Ford F-150, which will be given to the Parks Department and \$17,100 for refurbishing the lobby floor by removing tiles and grinding/polishing concrete.
 - Fire Department: \$12,000 for the annual bunker gear rotation and replacement and \$4,056 for four (4) Knox Box Key Safes with mounting brackets for the rescue vehicles.
 - Street Department: \$45,000 for an asphalt hot box unit with internal flame and overnight warmer and \$2,800 for a portable asphalt roller.
 - Tree Board: \$15,500 for tree removal and \$10,000 to set aside for Ash tree treatment and removal.
 - Airport: \$10,000 for hangar maintenance projects and \$50,000 to be used for a cardrol update along with adding two tanks. The City of Perry will apply for a grant from the Iowa Department of Transportation which would pay 70% of the cost.
 - Garbage Department: \$7,200 for the annual tire replacement for the garbage trucks and \$3,200 for three (3) storage lockers and three (3) wardrobe lockers.
 - Library: \$10,000 for general capital building maintenance, \$35,000 for books and materials, \$11,660 for annual computer rotation and replacement, \$11,900 for Atrium Library Software to replace the current Polaris system and \$30,000 for boiler replacement.
 - Parks Department: \$24,000 for a tree spade and grinder, \$14,000 for a John Deere Z997R Mower with 72 inch side discharge deck, \$5,500 for a 20 foot boom sprayer, \$4,200 for a stand up air compressor, \$1,300 for a blade

grinder, \$16,000 for Parks Shop roof and gutter replacement, \$4,200 to paint the Parks Shop, \$2,500 for a fence for the Parks Shop retaining wall and \$25,000 for green space development.

- McCreary Community Center: \$200,000 to begin the demolition and replacement of the existing chiller, tuckpointing and door replacement at the McCreary Community Center, \$5,200 for replacement of the security system, \$5,000 for stackable chairs and racks, \$5,000 for an auto pool vacuum with remote control, \$7,000 for an industrial dish washer for the kitchen and \$21,000 for a new sound system and public wi-fi for the entire building.
- Cemetery: \$13,000 for a John Deere Zero Turn Mower.
- Administration: \$54,100 for REAP Land Acquisition Grant matching funds for property purchase in the soccer complex area.
- Maintenance: \$6,000 to replace the stone steps on the north side of City Hall.
- The City of Perry continues to annually transfer \$130,000 from the Road Use Tax Fund and \$100,000 from the Local Option Sales Tax Fund to the HMA Resurfacing Fund. In order to be financially responsible, a large multi-block project is more cost effective than a smaller overlay project each year. Also included in the upcoming 2020 Overlay Project will be the parking lot at the Public Safety Building and several roads at Violet Hill Cemetery. The City of Perry will continue to schedule multi-block overlay projects in other areas of our community on a regular basis to be paid with Local Option Sales Tax and Road Use Tax funds.
- The City of Perry will budget \$276,173 from the Storm Water Discharge Fund to purchase a 2019 Elgin Whirlwind MV Street Sweeper to replace the current 2003 Street Sweeper. The new street sweeper will help keep the streets clean from debris that would otherwise block the storm sewers.

Debt Service

- In FY 2020, the Local Option Sales Tax fund will transfer the following amounts to the Debt Service Fund: \$66,236 for the payment of the 2017 Snow Plow loan agreement, \$55,218 to pay for the bond payment for the 2013 Energy Bank Loan Agreement, \$40,000 to pay the bond payment for the Minburn Telephone Sallyport Loan Agreement, \$87,687 for the payment of the 2018 Garbage Truck/Equipment loan agreement and \$82,972 for the interest payment for the 2019A Airport Improvement Note.
- The Sewer Operations Fund will transfer \$161,925 to the Debt Service fund to pay for the 2013 General Obligation Sewer Bond, which included several sewer improvement projects, such as the 18th Street Sewer, the Raccoon River Bank Stabilization and the West 5th Street Sewer Improvements.

Levy Rate

- The taxable valuation for the City of Perry increased \$8,844,633 from FY 2019 to FY 2020. This is partially due to the reduction of debt payments on the FY

2020 TIF certification It is important to keep this in mind while reserving the \$72,768 General Fund surplus.

- Property tax system decreases in effect in FY 2020 include the 90% rollback for Commercial and Industrial Properties. The City may receive all or a portion of the backfill from the State of Iowa for these type of properties. The new Multi-Residential property class is still in effect for the FY 2020 budget year. This is a 75% rollback and the City DOES NOT receive backfill. There was a small increase in the residential valuation rollback from 55.6209% in FY 2019 to 56.9180%.
- In FY 2019, the total levy rate was \$17.86825 per \$1,000/valuation. The debt payments for the 2013B General Obligation Bond and the 2016 GO Corporate Purpose Bond will continue to be paid from the Debt Service Levy. The 2013B General Obligation Bond included the purchase of the new fire truck, the McCreary Center Parking Lot project, the Rowley Masonic Home Road Project, the Willis Avenue Improvement Project, the HMA Repair Project, the Conventional Hangar Project at the Municipal Airport and the 18th Street Construction Project. The 2016 GO Corporate Purpose Bond includes the refunding of the 2008A GO Bond for 2nd Street and other street project, the engineering and City's portion of the Willis Avenue Bridge Replacement, the engineering for the Highway 144 Intersection Improvement Project and the remaining funds necessary for the North Street Project. With these bond payments included on the Debt Levy, the levy rate for FY 2020 is estimated to be \$17.79878 per \$1,000/valuation, a decrease of \$.0695 per \$1,000 valuation.
- The amount needed for the Benefit Fund Levy, which includes FICA, IPERS, Police Retirement, Health Insurance and Workers Compensation Insurance, increased from \$971,189 in FY 2019 to \$1,013,388 in FY 2020. With this increase in the valuations, the Benefit Fund levy rate will increase from \$5.98 in FY 2019 to \$6.14 in FY 2020, which is included in the total levy rate of \$17.79878 per \$1,000 valuation.

Next Steps: The council will set the public hearing on February 19th and hold the public hearing on March 4th. The budget will then be submitted to the State of Iowa and the Dallas County Auditor.

If you have any questions, please contact me at susie.moorhead@perryia.org.

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2019 - ENDING JUNE 30, 2020

City of **Perry**, Iowa

The City Council will conduct a public hearing on the proposed Budget at 1102 Willis Avenue, Perry, Iowa
on 3/4/2019 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 \$ 17.79878
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.

515-465-2481
phone number

Susie Moorhead, Finance Officer
City Clerk/Finance Officer's NAME

		Budget FY 2020	Re-estimated FY 2019	Actual FY 2018
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	2,850,649	2,703,040	2,653,810
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	2,850,649	2,703,040	2,653,810
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	124,754	223,572	232,118
Other City Taxes	6	1,601,008	1,709,965	1,287,682
Licenses & Permits	7	297,675	285,675	312,113
Use of Money and Property	8	65,550	88,325	62,474
Intergovernmental	9	1,099,286	2,317,169	2,026,615
Charges for Fees & Service	10	5,099,314	4,764,085	4,722,233
Special Assessments	11	0	0	0
Miscellaneous	12	303,416	374,853	539,384
Other Financing Sources	13	0	2,512,682	646,075
Transfers In	14	1,410,848	1,467,724	1,759,322
Total Revenues and Other Sources	15	12,852,500	16,447,090	14,241,826
Expenditures & Other Financing Uses				
Public Safety	16	1,972,662	1,981,356	1,754,722
Public Works	17	2,006,077	2,519,531	2,233,257
Health and Social Services	18	11,000	14,003	23,553
Culture and Recreation	19	1,950,661	1,826,666	1,671,146
Community and Economic Development	20	206,656	196,009	337,487
General Government	21	645,828	620,791	652,083
Debt Service	22	1,016,345	1,234,899	1,184,838
Capital Projects	23	0	1,175,600	1,675,076
Total Government Activities Expenditures	24	7,809,229	9,568,855	9,532,162
Business Type / Enterprises	25	3,395,901	2,945,691	2,736,667
Total ALL Expenditures	26	11,205,130	12,514,546	12,268,829
Transfers Out	27	1,410,848	1,467,724	1,759,322
Total ALL Expenditures/Transfers Out	28	12,615,978	13,982,270	14,028,151
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	236,522	2,464,820	213,675
Beginning Fund Balance July 1	30	6,789,106	4,324,286	4,110,611
Ending Fund Balance June 30	31	7,025,628	6,789,106	4,324,286

25-237

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2019 - ENDING JUNE 30, 2020

Resolution No.: _____

The City of: Perry

County Name: DALLAS

Date Budget Adopted: 3/4/2019
(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.

515-465-2481
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2018 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>164,962,769</u>	2b <u>159,445,114</u>	7,702
DEBT SERVICE	3a <u>168,330,517</u>	3b <u>162,812,862</u>	
Ag Land	4a <u>1,373,600</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 <u>1,336,198</u>	<u>1,291,505</u>	43 <u>8.10000</u>
(384) Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6 _____	<u>0</u>	44 <u>0</u>
12(10)	0.95000	Opr & Maint publicly owned Transit	7 _____	<u>0</u>	45 <u>0</u>
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 _____	<u>0</u>	46 <u>0</u>
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 <u>22,270</u>	<u>21,525</u>	47 <u>0.13500</u>
12(13)	0.06750	Planning a Sanitary Disposal Project	10 _____	<u>0</u>	48 <u>0</u>
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11 _____	<u>0</u>	49 <u>0</u>
12(15)	0.06750	Levee Impr. fund in special charter city	13 _____	<u>0</u>	51 <u>0</u>
12(17)	Amt Nec	Liability, property & self insurance costs	14 <u>98,719</u>	<u>95,417</u>	52 <u>0.59843</u>
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 _____	<u>0</u>	465 <u>0</u>
(384) Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15 _____	<u>0</u>	53 <u>0</u>
12(2)	0.81000	Memorial Building	16 _____	<u>0</u>	54 <u>0</u>
12(3)	0.13500	Symphony Orchestra	17 _____	<u>0</u>	55 <u>0</u>
12(4)	0.27000	Cultural & Scientific Facilities	18 _____	<u>0</u>	56 <u>0</u>
12(5)	As Voted	County Bridge	19 _____	<u>0</u>	57 <u>0</u>
12(6)	1.35000	Missi or Missouri River Bridge Const.	20 _____	<u>0</u>	58 <u>0</u>
12(9)	0.03375	Aid to a Transit Company	21 _____	<u>0</u>	59 <u>0</u>
12(16)	0.20500	Maintain Institution received by gift/devise	22 _____	<u>0</u>	60 <u>0</u>
12(18)	1.00000	City Emergency Medical District	463 _____	<u>0</u>	466 <u>0</u>
12(20)	0.27000	Support Public Library	23 _____	<u>0</u>	61 <u>0</u>
28E.22	1.50000	Unified Law Enforcement	24 _____	<u>0</u>	62 <u>0</u>
Total General Fund Regular Levies (5 thru 24)			25 <u>1,457,187</u>	<u>1,408,447</u>	
384.1	3.00375	Ag Land	26 <u>4,126</u>	<u>4,126</u>	63 <u>3.00375</u>
Total General Fund Tax Levies (25 + 26)			27 <u>1,461,313</u>	<u>1,412,573</u>	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 <u>44,540</u>	<u>43,050</u>	64 <u>0.27000</u>
384.6	Amt Nec	Police & Fire Retirement	29 <u>64,317</u>	<u>62,166</u>	<u>0.38989</u>
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 <u>351,364</u>	<u>339,612</u>	<u>2.12996</u>
Rules	Amt Nec	Other Employee Benefits	31 <u>597,707</u>	<u>577,714</u>	<u>3.62328</u>
Total Employee Benefit Levies (29,30,31)			32 <u>1,013,388</u>	<u>979,492</u>	65 <u>6.14313</u>
Sub Total Special Revenue Levies (28+32)			33 <u>1,057,928</u>	<u>1,022,542</u>	
Valuation					
386	As Req				
		<i>With Gas & Elec</i>	<i>Without Gas & Elec</i>		
	SSMID 1 (A)	(B) _____	34 _____	<u>0</u>	<u>0</u>
	SSMID 2 (A)	(B) _____	35 _____	<u>0</u>	<u>0</u>
	SSMID 3 (A)	(B) _____	36 _____	<u>0</u>	<u>0</u>
	SSMID 4 (A)	(B) _____	37 _____	<u>0</u>	<u>0</u>
	SSMID 5 (A)	(B) _____	555 _____	<u>0</u>	<u>0</u>
	SSMID 6 (A)	(B) _____	556 _____	<u>0</u>	<u>0</u>
	SSMID 7 (A)	(B) _____	1177 _____	<u>0</u>	<u>0</u>
	SSMID 8 (A)	(B) _____	1185 _____	<u>0</u>	<u>0</u>
Total Special Revenue Levies			39 <u>1,057,928</u>	<u>1,022,542</u>	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 <u>429,616</u>	<u>415,534</u>	70 <u>2.55222</u>
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	<u>0</u>	71 <u>0</u>
Total Property Taxes (27+39+40+41)			42 <u>2,948,857</u>	<u>2,850,649</u>	72 <u>17.79878</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)

[CHECK CITY VALUATIONS](#)
[Taxable Valuations By Class By Levy Authority](#)
[100% Valuations By Class By Levy Authority](#)

Commercial & Industrial Replacement Claim Estimation

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of Perry

	(A) Commercial - Non-TIF	(B) Commerical - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1	Taxable	37,272,792	1,059,602	5,633,758
2	100% Assessed	41,531,935	1,059,602	6,279,181

	REPLACEMENT \$	FILLS TO:
3	General Fund	\$43,324
4	Special Fund	\$31,454
5	Debt Fund	\$12,518
6	Capital Reserve Fund	\$0

REPLACEMENT PAYMENT PERCENTAGE

Beginning in FY 2017-2018, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.

To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an esitimation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.

100%

99%

98%

97%

96%

95%

94%

*** Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.**

	(A) General	(B) Special Revenue	(C) TIF Sp. Revenue	(D) Debt Service	(E) Capital Projects	(F) Proprietary
Other State Grants & Reimbursements	18	\$23,592				

Fund Balance Worksheet for City of **Perry**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2018										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	-42,140	1,850,782	260,224	49,006	-735,770	275,639	1,657,741	2,452,870	4,110,611
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	3,671,191	3,840,401	416,588	1,161,710	1,712,355	3,291	10,805,536	3,436,290	14,241,826
Actual Expenditures Except End Bal (pg 9, line 136) *	3	3,530,470	3,991,135	375,360	1,184,838	1,998,776	900	11,081,479	2,946,672	14,028,151
Ending Fund Balance June 30 (pg 9, line 147) *	4	98,581	1,700,048	301,452	25,878	-1,022,191	278,030	1,381,798	2,942,488	4,324,286
(2)										
** Re-Estimated FY 2019										
Beginning Fund Balance	5	98,581	1,700,048	301,452	25,878	-1,022,191	278,030	1,381,798	2,942,488	4,324,286
Re-Est Revenues	6	3,559,575	4,296,320	223,572	1,247,632	3,598,106	3,800	12,929,005	3,518,085	16,447,090
Re-Est Expenditures	7	3,559,124	4,467,644	223,572	1,234,899	1,341,835	900	10,827,974	3,154,296	13,982,270
Ending Fund Balance	8	99,032	1,528,724	301,452	38,611	1,234,080	280,930	3,482,829	3,306,277	6,789,106
(3)										
** Budget FY 2020										
Beginning Fund Balance	9	99,032	1,528,724	301,452	38,611	1,234,080	280,930	3,482,829	3,306,277	6,789,106
Revenues	10	3,704,868	3,869,242	124,754	1,028,857	276,335	3,300	9,007,356	3,845,144	12,852,500
Expenditures	11	3,649,375	4,088,443	224,754	1,016,345	28,335	900	9,008,152	3,607,826	12,615,978
Ending Fund Balance	12	154,525	1,309,523	201,452	51,123	1,482,080	283,330	3,482,033	3,543,595	7,025,628

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

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

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2019

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUE (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2019 (J)	ACTUAL 2018 (K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,219,900	624,529						1,844,429	1,604,855
Jail	2								0	0
Emergency Management	3	500	0						500	1,981
Flood Control	4								0	0
Fire Department	5	103,800	31,427						135,227	146,422
Ambulance	6								0	0
Building Inspections	7								0	0
Miscellaneous Protective Services	8								0	0
Animal Control	9	1,200							1,200	1,464
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	1,325,400	655,956				0		1,981,356	1,754,722
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	11,350	945,366						956,716	1,137,077
Parking - Meter and Off-Street	13								0	0
Street Lighting	14		103,500						103,500	106,608
Traffic Control and Safety	15	0	4,000						4,000	12,875
Snow Removal	16		36,040						36,040	19,956
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport (if not Enterprise)	19	57,750	956						58,706	70,539
Garbage (if not Enterprise)	20	535,367	596,721						1,132,088	678,259
Other Public Works	21	52,100	176,381						228,481	207,943
TOTAL (lines 12 - 21)	22	656,567	1,862,964				0		2,519,531	2,233,257
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27	14,003							14,003	23,553
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	14,003	0				0		14,003	23,553
CULTURE & RECREATION										
Library Services	31	305,341	229,928						535,269	507,934
Museum, Band and Theater	32								0	0
Parks	33	123,190	191,098						314,288	279,250
Recreation	34	500,115	325,070						825,185	747,224
Cemetery	35	101,260	50,664						151,924	136,738
Community Center, Zoo, & Marina	36		0						0	0
Other Culture and Recreation	37								0	0
TOTAL (lines 31 - 37)	38	1,029,906	796,760				0		1,826,666	1,671,146

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED Fiscal Year Ending 2019

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2019	ACTUAL 2018
(A)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
COMMUNITY & ECONOMIC DEVELOPMENT									
Community Beautification 39						900		900	900
Economic Development 40		0	112,122					112,122	269,122
Housing and Urban Renewal 41	0							0	0
Planning & Zoning 42	65,090	17,897						82,987	67,465
Other Com & Econ Development 43								0	0
TOTAL (lines 39 - 44) 45	65,090	17,897	112,122			900		196,009	337,487
GENERAL GOVERNMENT									
Mayor, Council, & City Manager 46	9,500	1,029						10,529	10,662
Clerk, Treasurer, & Finance Adm. 47	191,415	53,466						244,881	247,312
Elections 48								0	0
Legal Services & City Attorney 49	18,300							18,300	30,151
City Hall & General Buildings 50	60,100							60,100	52,767
Tort Liability 51								0	0
Other General Government 52	181,343	105,638						286,981	311,191
TOTAL (lines 46 - 52) 53	460,658	160,133	0			0		620,791	652,083
DEBT SERVICE 54			0	1,234,899				1,234,899	1,184,838
Gov Capital Projects 55	0	155,000			1,020,600			1,175,600	1,675,076
TIF Capital Projects 56								0	
TOTAL CAPITAL PROJECTS 57	0	155,000	0		1,020,600	0		1,175,600	1,675,076
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54) 58	3,551,624	3,648,710	112,122	1,234,899	1,020,600	900		9,568,855	9,532,162
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 59							2,236,585	2,236,585	1,985,986
Sewer Utility 60							561,933	561,933	626,509
Electric Utility 61								0	0
Gas Utility 62								0	0
Airport 63								0	0
Landfill/Garbage 64								0	0
Transit 65								0	0
Cable TV, Internet & Telephone 66								0	0
Housing Authority 67								0	0
Storm Water Utility 68							147,173	147,173	124,172
Other Business Type (city hosp., ISF, parking, etc.) 69								0	0
Enterprise DEBT SERVICE 70							0	0	0
Enterprise CAPITAL PROJECTS 71								0	0
Enterprise TIF CAPITAL PROJECTS 72								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68) 73							2,945,691	2,945,691	2,736,667
TOTAL ALL EXPENDITURES (lines 58+74) 74	3,551,624	3,648,710	112,122	1,234,899	1,020,600	900	2,945,691	12,514,546	12,268,829
Regular Transfers Out 75	7,500	818,934		0	321,235	0	208,605	1,356,274	1,651,084
Internal TIF Loan Transfers Out 76	0	0	111,450	0	0	0	0	111,450	108,238
Total ALL Transfers Out 77	7,500	818,934	111,450	0	321,235	0	208,605	1,467,724	1,759,322
Total Expenditures and Other Fin Uses (lines 73+74) 78	3,559,124	4,467,644	223,572	1,234,899	1,341,835	900	3,154,296	13,982,270	14,028,151
Ending Fund Balance June 30 79	99,032	1,528,724	301,452	38,611	1,234,080	280,930	3,306,277	6,789,106	4,324,286

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

RE-ESTIMATED REVENUES DETAIL

RE-ESTIMATED Fiscal Year Ending

2019

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2019	ACTUAL 2018
Taxes Levied on Property	1	1,335,595	938,309		429,136				2,703,040	2,653,810
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,335,595	938,309		429,136	0			2,703,040	2,653,810
Delinquent Property Taxes	4								0	0
TIF Revenues	5			223,572					223,572	232,118
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	53,199	37,487		16,479				107,165	109,449
Utility franchise tax (Iowa Code Chapter 364.2)	7					0			0	0
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10	2,800	0		0				2,800	4,897
Hotel/Motel Taxes	11	100,000							100,000	91,803
Other Local Option Taxes	12		1,500,000						1,500,000	1,081,533
Subtotal - Other City Taxes (lines 6 thru 12)	13	155,999	1,537,487		16,479	0			1,709,965	1,287,682
Licenses & Permits	14	285,675	0						285,675	312,113
Use of Money & Property	15	67,025	20,000	0	0	0	800	500	88,325	62,474
Intergovernmental:										
Federal Grants & Reimbursements	16	1,000	0			621,000			622,000	859,046
Road Use Taxes	17		935,793						935,793	982,699
Other State Grants & Reimbursements	18	64,698	28,965		12,733	600,000			706,396	122,421
Local Grants & Reimbursements	19	52,980	0	0					52,980	62,449
Subtotal - Intergovernmental (lines 16 thru 19)	20	118,678	964,758	0	12,733	1,221,000		0	2,317,169	2,026,615
Charges for Fees & Service:										
Water Utility	21							2,236,585	2,236,585	2,285,351
Sewer Utility	22							1,071,000	1,071,000	936,095
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26	26,600							26,600	26,490
Landfill/Garbage	27	833,900							833,900	849,661
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							160,000	160,000	165,615
Other Fees & Charges for Service	33	433,500	2,500			0			436,000	459,021
Subtotal - Charges for Service (lines 21 thru 33)	34	1,294,000	2,500		0	0	0	3,467,585	4,764,085	4,722,233
Special Assessments	35								0	0
Miscellaneous	36	201,700	121,992			43,161	3,000	5,000	374,853	539,384
Other Financing Sources:										
Regular Operating Transfers In	37	100,903	312,242		722,834	220,295	0	0	1,356,274	1,651,084
Internal TIF Loan Transfers In	38	0	0	0	66,450	0	0	45,000	111,450	108,238
Subtotal ALL Operating Transfers In	39	100,903	312,242	0	789,284	220,295	0	45,000	1,467,724	1,759,322
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0	399,032	0	0	2,113,650		0	2,512,682	646,075
Proceeds of Capital Asset Sales	41					0			0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	100,903	711,274	0	789,284	2,333,945	0	45,000	3,980,406	2,405,397
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	3,559,575	4,296,320	223,572	1,247,632	3,598,106	3,800	3,518,085	16,447,090	14,241,826
Beginning Fund Balance July 1	44	98,581	1,700,048	301,452	25,878	-1,022,191	278,030	2,942,488	4,324,286	4,110,611
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	3,658,156	5,996,368	525,024	1,273,510	2,575,915	281,830	6,460,573	20,771,376	18,352,437

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2020

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 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,222,523	602,682						1,825,205	1,844,429	1,604,855
Jail	2								0	0	0
Emergency Management	3	500	0						500	500	1,981
Flood Control	4								0	0	0
Fire Department	5	110,190	35,267						145,457	135,227	146,422
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	1,500							1,500	1,200	1,464
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	1,334,713	637,949				0		1,972,662	1,981,356	1,754,722
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	11,828	916,727						928,555	956,716	1,137,077
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		100,000						100,000	103,500	106,608
Traffic Control and Safety	15	0	4,000						4,000	4,000	12,875
Snow Removal	16		36,034						36,034	36,040	19,956
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19	63,230	60,000						123,230	58,706	70,539
Garbage (if not Enterprise)	20	401,818	97,062						498,880	1,132,088	678,259
Other Public Works	21	69,163	246,215						315,378	228,481	207,943
TOTAL (lines 12 - 21)	22	546,039	1,460,038				0		2,006,077	2,519,531	2,233,257
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	11,000							11,000	14,003	23,553
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	11,000	0				0		11,000	14,003	23,553
CULTURE & RECREATION											
Library Services	31	305,972	267,705						573,677	535,269	507,934
Museum, Band and Theater	32								0	0	0
Parks	33	195,209	174,317						369,526	314,288	279,250
Recreation	34	522,418	329,809						852,227	825,185	747,224
Cemetery	35	110,874	44,357						155,231	151,924	136,738
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	1,134,473	816,188				0		1,950,661	1,826,666	1,671,146

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2020

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 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39						900		900	900	900
Economic Development	40		0	15,404					15,404	112,122	269,122
Housing and Urban Renewal	41	0							0	0	0
Planning & Zoning	42	143,000	47,352						190,352	82,987	67,465
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	143,000	47,352	15,404			900		206,656	196,009	337,487
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	9,500	1,026						10,526	10,529	10,662
Clerk, Treasurer, & Finance Adm.	47	204,812	54,821						259,633	244,881	247,312
Elections	48								0	0	0
Legal Services & City Attorney	49	20,300							20,300	18,300	30,151
City Hall & General Buildings	50	56,038							56,038	60,100	52,767
Tort Liability	51								0	0	0
Other General Government	52	182,000	117,331						299,331	286,981	311,191
TOTAL (lines 46 - 52)	53	472,650	173,178	0			0		645,828	620,791	652,083
DEBT SERVICE	54			0	1,016,345				1,016,345	1,234,899	1,184,838
Gov Capital Projects	55	0	0			0			0	1,175,600	1,675,076
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	1,175,600	1,675,076
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	3,641,875	3,134,705	15,404	1,016,345	0	900		7,809,229	9,568,855	9,532,162
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							2,412,973	2,412,973	2,236,585	1,985,986
Sewer Utility	60							559,551	559,551	561,933	626,509
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							423,377	423,377	147,173	124,172
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							3,395,901	3,395,901	2,945,691	2,736,667
TOTAL ALL EXPENDITURES (lines 58+74)	74	3,641,875	3,134,705	15,404	1,016,345	0	900	3,395,901	11,205,130	12,514,546	12,268,829
Regular Transfers Out	75	7,500	953,738		0	28,335	0	211,925	1,201,498	1,356,274	1,651,084
Internal TIF Loan / Repayment Transfers Out	76	0	0	209,350	0	0	0	0	209,350	111,450	108,238
Total ALL Transfers Out	77	7,500	953,738	209,350	0	28,335	0	211,925	1,410,848	1,467,724	1,759,322
Total Expenditures & Fund Transfers Out (lines 75+76)	78	3,649,375	4,088,443	224,754	1,016,345	28,335	900	3,607,826	12,615,978	13,982,270	14,028,151
Ending Fund Balance June 30	79	154,525	1,309,523	201,452	51,123	1,482,080	283,330	3,543,595	7,025,628	6,789,106	4,324,286

* 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 2020

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2020	RE-ESTIMATED 2019	ACTUAL 2018
Taxes Levied on Property	1	1,412,573	1,022,542		415,534	0			2,850,649	2,703,040	2,653,810
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,412,573	1,022,542		415,534	0			2,850,649	2,703,040	2,653,810
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			124,754					124,754	223,572	232,118
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	48,740	35,386		14,082	0			98,208	107,165	109,449
Utility franchise tax (Iowa Code Chapter 364.2)	7					0			0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10	2,800	0		0				2,800	2,800	4,897
Hotel/Motel Taxes	11	100,000							100,000	100,000	91,803
Other Local Option Taxes	12		1,400,000						1,400,000	1,500,000	1,081,533
Subtotal - Other City Taxes (lines 6 thru 12)	13	151,540	1,435,386		14,082	0			1,601,008	1,709,965	1,287,682
Licenses & Permits	14	297,675	0						297,675	285,675	312,113
Use of Money & Property	15	59,025	5,225	0	0	0	800	500	65,550	88,325	62,474
Intergovernmental:											
Federal Grants & Reimbursements	16	1,000	0			0			1,000	622,000	859,046
Road Use Taxes	17		935,793						935,793	935,793	982,699
Other State Grants & Reimbursements	18	66,916	31,454	0	12,518	0		0	110,888	706,396	122,421
Local Grants & Reimbursements	19	51,605	0	0					51,605	52,980	62,449
Subtotal - Intergovernmental (lines 16 thru 19)	20	119,521	967,247	0	12,518	0		0	1,099,286	2,317,169	2,026,615
Charges for Fees & Service:											
Water Utility	21							2,239,644	2,239,644	2,236,585	2,285,351
Sewer Utility	22							1,400,000	1,400,000	1,071,000	936,095
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26	39,320							39,320	26,600	26,490
Landfill/Garbage	27	833,900							833,900	833,900	849,661
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32							160,000	160,000	160,000	165,615
Other Fees & Charges for Service	33	409,950	16,500			0			426,450	436,000	459,021
Subtotal - Charges for Service (lines 21 thru 33)	34	1,283,170	16,500		0	0	0	3,799,644	5,099,314	4,764,085	4,722,233
Special Assessments	35								0	0	0
Miscellaneous	36	128,000	126,581			46,335	2,500	0	303,416	374,853	539,384
Other Financing Sources:											
Regular Operating Transfers In	37	153,364	295,761		522,373	230,000			1,201,498	1,356,274	1,651,084
Internal TIF Loan Transfers In	38	100,000			64,350			45,000	209,350	111,450	108,238
Subtotal ALL Operating Transfers In	39	253,364	295,761	0	586,723	230,000	0	45,000	1,410,848	1,467,724	1,759,322
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0	0	0	0	0		0	0	2,512,682	646,075
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	253,364	295,761	0	586,723	230,000	0	45,000	1,410,848	3,980,406	2,405,397
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	3,704,868	3,869,242	124,754	1,028,857	276,335	3,300	3,845,144	12,852,500	16,447,090	14,241,826
Beginning Fund Balance July 1	44	99,032	1,528,724	301,452	38,611	1,234,080	280,930	3,306,277	6,789,106	4,324,286	4,110,611
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	3,803,900	5,397,966	426,206	1,067,468	1,510,415	284,230	7,151,421	19,641,606	20,771,376	18,352,437

CITY OF

Perry

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2020

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 2020	(K) RE-ESTIMATED 2019	(L) ACTUAL 2018
Revenues & Other Financing Sources											
Taxes Levied on Property	1	1,412,573	1,022,542		415,534	0			2,850,649	2,703,040	2,653,810
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,412,573	1,022,542		415,534	0			2,850,649	2,703,040	2,653,810
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			124,754					124,754	223,572	232,118
Other City Taxes	6	151,540	1,435,386		14,082	0			1,601,008	1,709,965	1,287,682
Licenses & Permits	7	297,675	0					0	297,675	285,675	312,113
Use of Money and Property	8	59,025	5,225	0	0	0	800	500	65,550	88,325	62,474
Intergovernmental	9	119,521	967,247	0	12,518	0		0	1,099,286	2,317,169	2,026,615
Charges for Fees & Service	10	1,283,170	16,500		0	0	0	3,799,644	5,099,314	4,764,085	4,722,233
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	128,000	126,581		0	46,335	2,500	0	303,416	374,853	539,384
Sub-Total Revenues	13	3,451,504	3,573,481	124,754	442,134	46,335	3,300	3,800,144	11,441,652	12,466,684	11,836,429
Other Financing Sources:											
Total Transfers In	14	253,364	295,761	0	586,723	230,000	0	45,000	1,410,848	1,467,724	1,759,322
Proceeds of Debt	15	0	0	0	0	0		0	0	2,512,682	646,075
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	3,704,868	3,869,242	124,754	1,028,857	276,335	3,300	3,845,144	12,852,500	16,447,090	14,241,826
Expenditures & Other Financing Uses											
Public Safety	18	1,334,713	637,949	0			0		1,972,662	1,981,356	1,754,722
Public Works	19	546,039	1,460,038	0			0		2,006,077	2,519,531	2,233,257
Health and Social Services	20	11,000	0	0			0		11,000	14,003	23,553
Culture and Recreation	21	1,134,473	816,188	0			0		1,950,661	1,826,666	1,671,146
Community and Economic Development	22	143,000	47,352	15,404			900		206,656	196,009	337,487
General Government	23	472,650	173,178	0			0		645,828	620,791	652,083
Debt Service	24	0	0	0	1,016,345		0		1,016,345	1,234,899	1,184,838
Capital Projects	25	0	0	0		0	0		0	1,175,600	1,675,076
Total Government Activities Expenditures	26	3,641,875	3,134,705	15,404	1,016,345	0	900		7,809,229	9,568,855	9,532,162
Business Type Proprietary: Enterprise & ISF	27							3,395,901	3,395,901	2,945,691	2,736,667
Total Gov & Bus Type Expenditures	28	3,641,875	3,134,705	15,404	1,016,345	0	900	3,395,901	11,205,130	12,514,546	12,268,829
Total Transfers Out	29	7,500	953,738	209,350	0	28,335	0	211,925	1,410,848	1,467,724	1,759,322
Total ALL Expenditures/Fund Transfers Out	30	3,649,375	4,088,443	224,754	1,016,345	28,335	900	3,607,826	12,615,978	13,982,270	14,028,151
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	55,493	-219,201	-100,000	12,512	248,000	2,400	237,318	236,522	2,464,820	213,675
Beginning Fund Balance July 1	33	99,032	1,528,724	301,452	38,611	1,234,080	280,930	3,306,277	6,789,106	4,324,286	4,110,611
Ending Fund Balance June 30	34	154,525	1,309,523	201,452	51,123	1,482,080	283,330	3,543,595	7,025,628	6,789,106	4,324,286

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 1

City Name: Perry

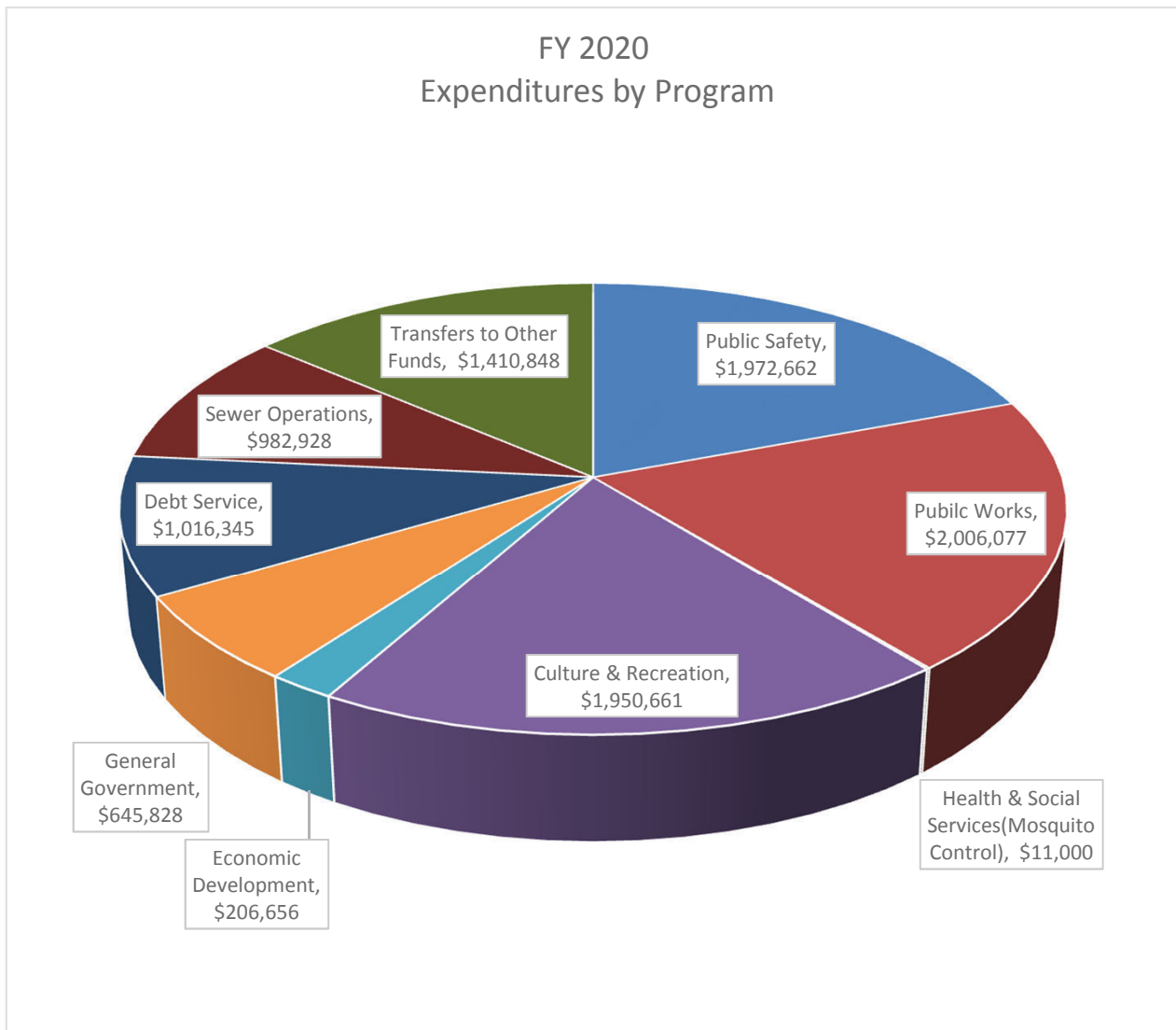
Fiscal Year
2020

Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2020 (F)	Interest Due FY 2020 +(G)	Bond Reg./ Paying Agent Fees Due FY 2020 +(H)	Total Obligation Due FY 2020 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
(1) 2011 General Obligation Bond - Multiple Projects	545,000	GO	January 2011	011711B	60,000	4,350	0	64,350	64,350	0
(2) 2013 General Obligation Bond - Sewers and Streets	2,300,000	GO	April 2013	041113B	145,000	16,925	0	161,925	161,925	0
(3) 2013B General Obligation Bond - Multiple Projects	2,065,000	GO	October 2013	102113A	175,000	29,278	0	204,278	28,335	175,943
(4) 2013C IFA - Energy Conservation Bonds	613,543	NON - GO	December 2013	121613A	50,810	4,408	0	55,218	55,218	0
(5) 2016 GO Corporate Purpose Bond - Multi Project	2,540,000	GO	February 2016	041816A	240,000	13,673		253,673	0	253,673
(6) 2016 G.O. Corporate Purpose Note - Sallyport	360,000	GO	April 2016	041816B	40,000	0	0	40,000	40,000	0
(7) 2017 G.O. Equipment Note - Snow Plows	308,075	GO	September 2017	091817A	61,615	4,621	0	66,236	66,236	0
(8) 2018 G.O. Equipment Note - Garbage Trucks	400,000	GO	August 2018	080618A	76,786	10,901	0	87,687	87,687	0
(9) 2019A GO Airport Improvement Bond	2,075,000	GO	January 2019	121718A	0	82,978	0	82,978	82,978	0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
TOTALS					849,211	167,134	0	1,016,345	586,729	429,616

**City of Perry
Expenditures by Program
FY 2020 Budget**

Program	FY 2020 Budgeted Amount	
Public Safety	\$	1,972,662
Public Works	\$	2,006,077
Health & Social Services(Mosquito Control)	\$	11,000
Culture & Recreation	\$	1,950,661
Economic Development	\$	206,656
General Government	\$	645,828
Debt Service	\$	1,016,345
Sewer Operations	\$	982,928
Transfers to Other Funds	\$	1,410,848
Total Budgeted Expenditures:	\$	10,203,005

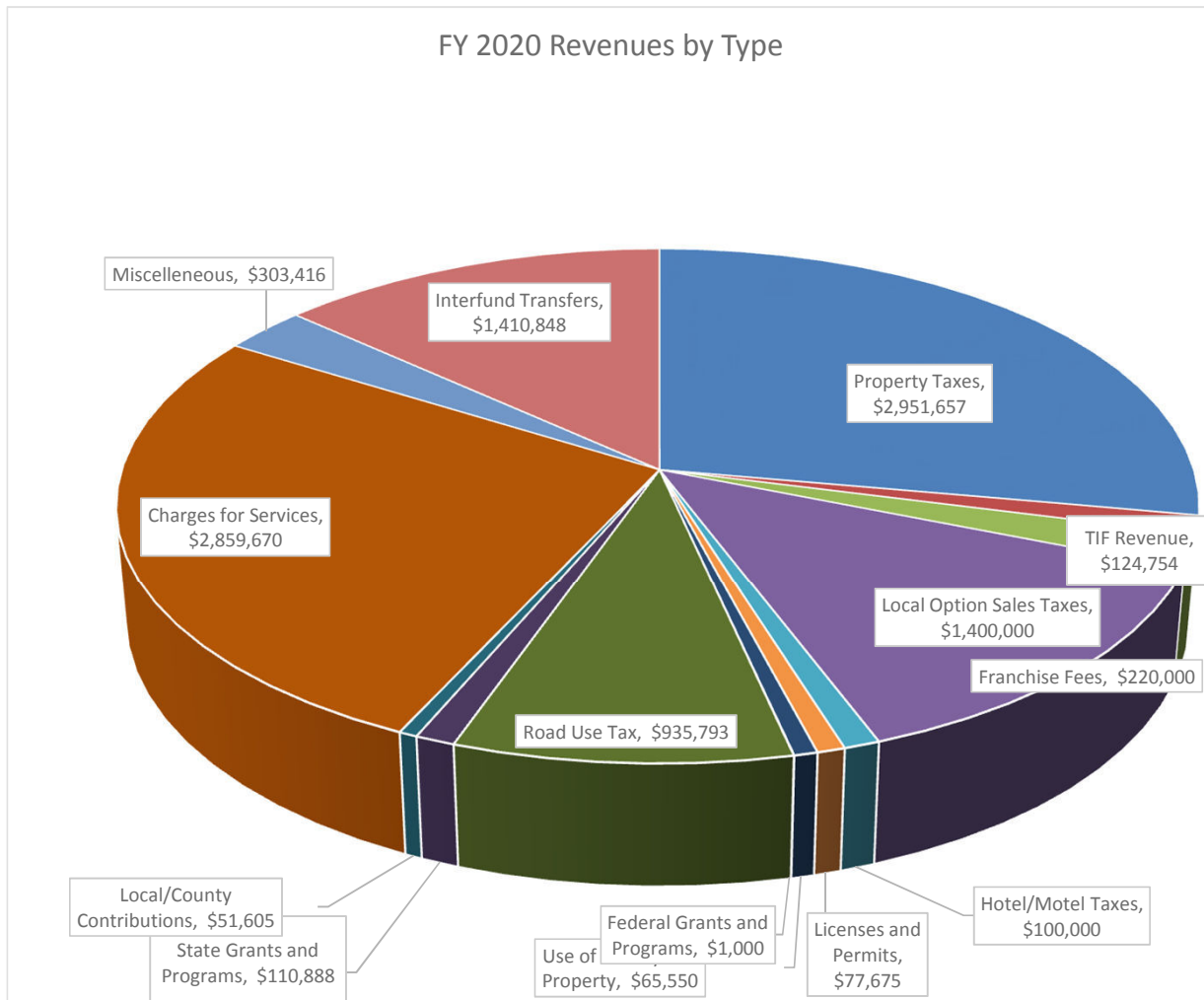
Note: Does not include Perry Water Works expenditures.



**City of Perry
Revenues by Type
FY 2020 Budget**

Revenue Type	FY 2020 Budgeted Amount
Property Taxes	\$ 2,951,657
TIF Revenue	\$ 124,754
Franchise Fees	\$ 220,000
Local Option Sales Taxes	\$ 1,400,000
Hotel/Motel Taxes	\$ 100,000
Licenses and Permits	\$ 77,675
Use of Money and Property	\$ 65,550
Federal Grants and Programs	\$ 1,000
Road Use Tax	\$ 935,793
State Grants and Programs	\$ 110,888
Local/County Contributions	\$ 51,605
Charges for Services	\$ 2,859,670
Miscellaneous	\$ 303,416
Interfund Transfers	\$ 1,410,848
Total Budgeted Revenues:	\$ 10,612,856

Note: Does not include Perry Water Works revenues.



FY 2020 Capital Requests

Department	FY 2020 Capital Requests	Amount	LOST Fund	LOST B/G Maint.	Asphalt Loan	Other	Notes
Police Department	Lock Out Kits for Each Squad Car (6 @ \$100 each)	\$ 600.00					Bock Grant App
Police Department	Power Washer for Sally Port	\$ 1,000.00	\$ 1,000.00				
Police Department	2019 F-150 Police Interceptor XL to Replace 2013 Ford F-150	\$ 42,000.00	\$ 42,000.00				
Police Department	Parking Lot Milling, Patching and 2" Overlay at Public Safety Building	\$ 42,000.00			\$ 42,000.00		
Police Department	Refurbishing Lobby Floor by Removing Tiles and Grinding/Polishing Concrete	\$ 17,100.00		\$ 17,100.00			
Police Department	Interior Build-Out at Sally Port (Need cost from Barry)	\$ 17,000.00					
Total Police Dept:		\$ 119,700.00	\$ 43,000.00	\$ 17,100.00	\$ 42,000.00	\$ -	
Fire Department	New Rescue Truck with Light Rescue Body and Ultra High Pressure Skid System	\$ 167,242.00					
Fire Department	Annual Bunker Gear Rotation and Replacement	\$ 12,000.00	\$ 12,000.00				
Fire Department	Four (4) Knox Box Key Safes with Mounting Brackets for Rescue Vehicles	\$ 4,056.00	\$ 4,056.00				
Total Fire Department:		\$ 183,298.00	\$ 16,056.00	\$ -	\$ -	\$ -	
Street Department	Two (2) Kohler Standby Generators for Public Works Shops	\$ 20,000.00					
Street Department	Asphalt Hot Box Unit - Diesel Unit with Internal Flame and Overnight Warmer	\$ 45,000.00	\$ 45,000.00				
Street Department	Portable Asphalt Roller - Mount on New Hot Box Unit	\$ 2,800.00	\$ 2,800.00				
Street Department	Hotsy Pressure Washer	\$ 6,500.00					
Street Department	2019 Elgin Whirlwind MV Street Sweeper	\$ 276,163.00				\$ 276,163.00	Stormwater Fund
Street Department	2020 HMA Overlay Project (LOST and RUT Funds)	\$ 1,000,000.00			\$ 1,000,000.00		
Street Department	Crack Sealing of Previously Overlaid Roads	\$ 50,000.00					
Total Street Dept.		\$ 1,400,463.00	\$ 47,800.00	\$ -	\$ 1,000,000.00	\$ 276,163.00	
Tree Board	Tree Removal	\$ 15,500.00	\$ 15,500.00				
Tree Board	Ash Tree Treatment and Removal	\$ 10,000.00	\$ 10,000.00				
Total Tree Board		\$ 25,500.00	\$ 25,500.00	\$ -	\$ -	\$ -	
Airport	Hangar Maintenance Projects	\$ 10,000.00		\$ 10,000.00			
Airport	Cardtrol Updates - Add Two Tanks (Will Apply for IDOT 70% Grant)	\$ 50,000.00	\$ 50,000.00				
Airport	Concrete Between Hangar Entrances	\$ 34,000.00					
Airport	Snow Pusher and Rims for Tractor	\$ 6,900.00					
Total Airport		\$ 100,900.00	\$ 50,000.00	\$ 10,000.00	\$ -	\$ -	
Garbage Department	Tires for Garbage Trucks - Annual Replacement	\$ 7,200.00	\$ 7,200.00				
Garbage Department	Three (3) Storage Lockers and Three (3) Wardrobe Lockers	\$ 3,200.00	\$ 3,200.00				
Total Garbage/Recycle:		\$ 10,400.00	\$ 10,400.00	\$ -	\$ -	\$ -	
Library	Capital General Building Maintenance	\$ 10,000.00		\$ 10,000.00			
Library	Capital Library Books and Materials	\$ 37,800.00	\$ 35,000.00				
Library	Annual Computer Rotation and Replacement	\$ 11,660.00	\$ 11,660.00				
Library	Atrium Library Software to Replace Current Polaris System	\$ 11,900.00	\$ 11,900.00				
Library	Refurbishing Floors by Removing Tiles and Grinding/Polishing Concrete	\$ 5,500.00					
Library	Carpet Replacement and Stack Mover Charge	\$ 55,718.00					
Library	Replace Boilers with High Efficiency Boilers	\$ 35,742.00		\$ 30,000.00			
Total Library		\$ 168,320.00	\$ 58,560.00	\$ 40,000.00	\$ -	\$ -	
Parks Department	6000 Series Tractor with Bucket, Grapple, Forks, Spade, Grinder & Blade	\$ 145,000.00	\$ 24,000.00				Attachments only
Parks Department	John Deere Z997R Mower with 72 Inch Side Discharge Deck	\$ 14,000.00	\$ 14,000.00				
Parks Department	200 Gallon 20 Foot Boom Sprayer for Herbicide	\$ 5,500.00	\$ 5,500.00				
Parks Department	Stand Up Air Compressor and Installation	\$ 4,200.00	\$ 4,200.00				
Parks Department	Blade Grinder	\$ 1,300.00	\$ 1,300.00				
Parks Department	Parking Lot Rock	\$ 20,000.00					
Parks Department	Park Shop Roof and Gutter Replacement	\$ 16,000.00		\$ 16,000.00			
Parks Department	Concrete Approach to Park Shop	\$ 15,000.00					
Parks Department	Painting Park Shop	\$ 4,200.00		\$ 4,200.00			
Parks Department	Fence for Park Shop Retaining Wall	\$ 2,500.00	\$ 2,500.00				
Parks Department	Pattee Park Engineering - Studies on Soccer Parking and Restroom Needs	\$ 10,000.00					
Parks Department	Green Space Development	\$ 25,000.00	\$ 25,000.00				
Total Parks Dept.		\$ 262,700.00	\$ 76,500.00	\$ 20,200.00	\$ -	\$ -	
McCreary Center	Demolish and Replace Existing Chiller with 80 Ton Chiller with Dry Cooler	\$ 290,000.00	\$ 200,000.00				
McCreary Center	Tuckpointing and Sealing the MCB	\$ 60,000.00					
McCreary Center	Tearout and Install 24 Doors, 7 Frames and All New Hardware at MCB	\$ 76,000.00					
McCreary Center	Security System Replacement	\$ 5,200.00	\$ 5,200.00				
McCreary Center	Update Pool Bonding/Electrical Current Update	\$ 8,500.00					
McCreary Center	Chairs and Racks - Plastic, Stackable	\$ 7,000.00	\$ 5,000.00				Grants for remaining \$
McCreary Center	Auto Pool Vacuum with Remote Control	\$ 5,000.00	\$ 5,000.00				
McCreary Center	Industrial Dishwasher for Kitchen	\$ 7,000.00	\$ 7,000.00				
McCreary Center	Sound System and Public WiFi for Entire Building	\$ 21,000.00	\$ 21,000.00				
Total McCreary Center		\$ 479,700.00	\$ 243,200.00	\$ -	\$ -	\$ -	

Cemetery	John Deere Zero Turn ZR770	\$ 13,000.00	\$ 13,000.00				
Cemetery	New Ford F550 Cemetery Truck with Box and Shaker	\$ 64,000.00					
Cemetery	Road Overlay on East End of Violet Hill Cemetery	\$ 140,000.00			\$ 140,000.00		
Cemetery	Funds to Start Building Fund for New Shop	\$ 50,000.00					
Total Cemetery		\$ 267,000.00	\$ 13,000.00	\$ -	\$ 140,000.00	\$ -	
Administration	REAP Land Acquisition Grant Matching Funds	\$ 54,100.00	\$ 54,100.00				
Administration							
Total Administration		\$ 54,100.00	\$ 54,100.00	\$ -	\$ -	\$ -	
Maintenance	Replace Doors at City Hall	\$ 10,000.00					
Maintenance	Replace Water Pumps at City Hall	\$ 10,000.00					
Maintenance	Replace Stone Steps on North Side of City Hall	\$ 6,000.00		\$ 6,000.00			
Maintenance	Clean and Seal Bricks and Stone at City Hall	\$ 12,500.00					
Maintenance	Boiler Replacement at Carnegie Library	\$ 25,000.00					
Maintenance	Town/Craft and Carnegie Thermostat Replacement	\$ 4,000.00					
Maintenance	Maintenance Department Tools and Tool Box	\$ 2,500.00		\$ 2,500.00			
Total Maintenance		\$ 70,000.00	\$ -	\$ 8,500.00	\$ -	\$ -	
Total Requested Capital Expenditures:		\$ 3,142,081.00	\$ 638,116.00	\$ 95,800.00	\$ 1,182,000.00	\$ 276,163.00	

Estimated FY 2020 Local Option Sales Tax Revenue:	\$ 1,400,000.00
Minus 20% Transfer to Maintenance Fund	\$ (280,000.00)
Minus Transfer to General Fund for Community and Economic Development	\$ (50,000.00)
Minus Loan Payment for 2017 Purchase of Snow Plows	\$ (66,236.00)
Minus Loan Payment for IFA Iowa Energy Bank Loan Agreement	\$ (55,218.00)
Minus Loan Payment for Minburn Telephone Sallypoint Loan Agreement	\$ (40,000.00)
Minus Loan Payment for 2018 Garbage Truck/Container Loan Agreement	\$ (87,687.00)
Minus Annual Transfer for HMA Overlay Project	\$ (100,000.00)
Minus Loan Payment for 2019 Airport Bond	\$ (82,972.00)
Remaining Local Option Sales Tax for Capital Expenditures:	\$ 637,887.00