



CITY OF CHARITON, IOWA
CITY COUNCIL
SPECIAL MEETING AGENDA
May 30, 2023 – 5:00 PM
115 S. Main Street – Chariton City Hall

1. CALL TO ORDER
2. APPROVAL OF THE AGENDA
3. A PUBLIC HEARING FOR THE AMENDMENT FOR THE FISCAL YEAR 2023 BUDGET FOR THE CITY OF CHARITON.
4. CONSIDERATION FOR APPROVAL OF THE AMENDMENT FOR THE FISCAL YEAR 2023 BUDGET FOR THE CITY OF CHARITON.
5. MOTION TO ADJOURN

Please join my meeting from your computer, tablet, or smartphone.
<https://meet.goto.com/800876445>

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CITY OF CHARITON

115 South Main Street Chariton, Iowa 50049

641-774-5991 Fax 641-774-4111

City Manager, Laura J. Liegois

City Clerk/Treasurer, Christy Metzger

To: Mayor and City Council

From: Laura Liegois – City Manager

Date: May 26, 2023

Subject: A Public Hearing and Approval of the Fiscal Year 2023 Budget Amendment.

The public hearing for the Fiscal Year 2023 Budget Amendment was set on May 18, 2023, for May 30, 2023. After the public hearing, the city council will vote for the approval of the budget amendments.

The following information has been provided previously at other council meetings for the budget amendment, which is to be approved on May 30th.

Revenue Overview:

In several areas of the budget, there are decreases of larger amounts due to accounting in the FY 2023 budget for the funds that the city borrowed for the larger capital improvement projects. During the time frame for planning to borrow, we also had to plan for the FY 2023 budget. The budget was prepared with the funds in place. Funds were removed that were accounted for in FY 2022 budget from the borrow. This is figured in the starting balance as of July 1, 2022.

The sewer plant project funds that are borrowed through the SRF Loan Program are accounted for in FY 2023. They are moved from one accounting line item to another as shown in revenue.

Also in the starting balance are the funds received for the Chariton Splash Pad. We have one grant that we will receive at the completion of the project from the Iowa Department of Natural Resources for \$75,000.00.

Revenues also account for projects paid for last fiscal year for the Chariton Police Department. A USDA grant was received for a vehicle and in-car computer systems, which were purchased in FY 2022. (Several other grants assisted with the in-car computers. The outfitting of the vehicle was paid for in FY 2023. Total grant funds of \$57,000.00 was paid for in FY 2023.

Several park projects and holiday lighting grants were received in FY 2022. The funds are accounted for in the beginning starting budget number as July 1, 2022. The expense was occurred in FY 2023.

Expense Overview:

Capital Improvement Items:

In the budget amendment in FY 2023, the cost for the new capitol items not fully purchased yet are in the budget and may carry into FY 2024. This accounts for the fire truck, dump truck, downtown sidewalk project, and completion of the salt building.

Chariton Municipal Airport:

The Chariton Municipal Airport has a negative amendment due to the change of starting the fuel system project. Work is being done on the end of the one runway, due to cracked concrete and a safety issue. A new roof was placed on the original building that is used as hangar for rent. The cost of the roof, \$43,849.00, was paid for by COVID funds the city received. This expense is amended for and is shown in the transfers from general fund to the airport fund.

Vredenburg-Chariton Family Aquatic Center:

The Vredenburg- Chariton Family Aquatic Center has a budget amendment of \$362,200.00. This includes the construction of the splash pad project and other improvements at the Aquatic Center. Replacement of metal and plastic covering on the stairway for the slide has been done (rusted, broke, and needed replaced), new sound system, and other issues that occurred during winter, that need to be addressed. To address some of the burden on this budget from extra expense, it is shown in the transfers from the L.O.S.T Pool fund to transfer \$35,000.00 this fiscal year to assist with some of the cost of the extra issues.

Chariton Public Library:

The Chariton Public Library has been undergoing renovations over the past two years. This past year the Library Board used their investments to assist with some of the cost of the renovations. A request for donations and grants has assisted with the projects. The budget for the library is being amended by \$122,400.00.

Public Works:

The Public Works department is always a challenging department with the demands of repairs of equipment and infrastructure. There are some added expenses with equipment repair, which were needed on several items this department operates. The Road Use Tax portion of the budget has no changes overall in total, but movement in line items to ensure we stay within the amount we will receive for the year of \$530,000.00.

The seal coat project that is to happen this spring will most likely have some cost shared into our capital projects from the L.O.S.T Infrastructure funds. This does have \$300,000.00 in the budget. Originally \$75,000.00 was planned for the seal coat project out of Road Use Tax.

Insurance:

Our property insurance made some big changes this past year. This was not planned for this big of an increase, which overall affects our beginning balance of the year. This is normally planned for from property taxes. If this amount is not accounted for in our max tax, it hurts other areas of funds in the beginning balance.

The following pages are an overview of each department and line items changed in the budget.

Fiscal Year 2023 Budget Amendment Per Department:

Revenue Increase/Decrease:

License and Permits: \$19,000.00

- 001-170-4120 - Building Permits: \$17,500.00
- 001-170-4130 - Electrical Permits: \$1,500.00

Intergovernmental: (\$1,902,606.07)

- 001-110-4415 – Public Assistance Grants - USDA Grant for Police Vehicles and In- Car Computers: \$57,000.00
- 001-130-4471 – Local grants- LCCF for Siren in East Chariton: \$11,000.00
- 001-150-4475 - Township Fire Agreements: \$6,930.00
- 001-432-4471 - Parks – Local Grants: \$25,000.00
- 001-520-4420 - Housing Board in Lieu of Taxes: (\$8,100.00)
- 610-815-4440 – This line item shows only the grant received from Iowa Economic Development for the Chariton Sewer Plant of \$389,814.66 for FY 2023. – Reduction is for placement in budget of the SRF Loan, which is in another revenue category: (\$2,110,180.00)
- 660-835-4400 – Federal Grants – Reimbursement of expenses for engineering at the Chariton Municipal Airport: \$27,256.68.
- 660-835-4440- Federal Grant – Reduction due to fuel project is moved into FY 2024: (\$230,000.00)
- 001-950-4400 – Federal Grants – COVID Funds – Second Grant: \$309,587.25
- 001-950-4464 – Com/Ind Property Tax Replacement: (\$8,600)
- 007-950-4464- Com/Ind Property Tax Replacement: \$1,000.00
- 010-950-4464- Com/Ind Property Tax Replacement: \$2,000.00
- 112-950-4464- Com/Ind Property Tax Replacement: \$6,000.00
- 119-950-4464 - Com/Ind Property Tax Replacement: \$500.00
- 200-950-4464 - Com/Ind Property Tax Replacement: \$8,000.00

Charges for Services and Fees: (\$530,000.00)

- 001-150-4550- Miscellaneous Charges – Reduction due to funds for fire truck were received in FY 2022: (\$545,000.00)
- 001-210-4550 – Miscellaneous Charges – Street Department - \$15,000.00

Miscellaneous: (\$2,480,812)

- 001-170-4770- Court Fines: \$4,000.00
- 001-210-4799 – Other Revenues – Deduction due to receiving funds borrowed for the sidewalk, dump truck, and salt storage building in FY 2022:(\$2,610,000.00)
- 006-410-4707- Donations for building renovations at the library: \$29,000.000
- 006-410-4715- Library Refunds: \$200.00
- 001-430-4799- Other Revenues- Funds for roof repairs from insurance: \$37,088.45
- 001-470-4705 – Donations for aquatic center: \$200.00
- 001-470-4715- Refunds for aquatic center: \$200.00
- 001-470-4799 – Other Revenues – Funds for roof repairs at aquatic center: \$37,000.00
- 830-680-4735 – Sales tax refund for Central Fuel: \$4,000.00
- 830-680-4752- Fuel Sales at Central Fuel: \$15,000.00
- 610-815-4799- Other revenues for the sewer department: \$10,000.00
- 660-835-4751- Airport fuel sales: \$20,000.00
- 001-950-4715- Refund: \$2,000.00
- 001-950-4799- Other Revenues: (\$30,000.00)
- 112-950-4799 – Other Revenues: \$500.00

Other Financing Sources: \$2,596,000.00

- 001-170-4800 – Land Sales: (\$5,000.00)
- 001-210-4800 – Land Sales: \$1,000.00
- 610-815-4820 - Sale of Bonds for Sewer Plant – SRF Loan: \$2,600,00.00.

Transfer In: \$177,724.00

- 001-910-4830- Transfer in General from L.O.S.T Pool: \$35,000.00
- 006-910-4830- Transfer in Library Operating Funds: \$23,760.95
- 167-910-4830 – Transfer in Library Endowment Funds: \$75,114.47
- 660-910-4830 – Transfer in Airport O & M from General for Roof Repairs: \$43,849.00

Expense Increase/Decrease:

Public Safety: \$33,700.00

Police: \$11,000.00

- 001-110-6505- New Equipment – Outfitting Dodge Durango- Paid for with grant with USDA: \$11,000.00

Emergency Management: \$16,700.00

- 001-130-6371 – Utilities – Repairs to emergency sirens: \$1,400.00
- 001-130-6505 – New Equipment – New Siren with grant from LCCF and emergency funds from property taxes: \$15,300.00

Fire: \$6,000.00

- 001-150-6350 – Equipment Repairs for Fire Trucks: \$6,000.00

Public Works: \$51,500.00

General Fund Public Works: \$39,000.00

- 001-210-6350- Equipment and Maintenance Repair: \$10,000.00
- 001-210-6407- Engineer Fees for Salt Storage Building: \$10,000.00
- 001-210-6417 – Roadway Maintenance: \$5,000.00
- 001-210-6763 – Street Improvement: \$14,000.00

Liability and Property Insurance: \$12,500.00

- 010-210-6408 – Property and Vehicle Insurance: \$12,500.00

Road Use Tax – Public Works: \$0 (Changes made in line items)

- 110-210-6331- Gasoline: \$5,000.00
- 110-210-6350 – Equipment and Maintenance Repair: \$15,000.00
- 110-210-6371 – Utilities: \$2,000.00
- 110-210-6417- Roadway Maintenance: (\$38,000.00)
- 110-210-6509 - \$3,000.00
- 110-250-6427- Snow Removal: \$13,000.00

Cultural and Recreation: \$490,350.00

Parks: \$12,000.00

- 001-430-6505- New Equipment- Dog Park Items and Picnic Tables - Paid from other organizations: \$12,000.00.

City Lakes: \$2,500.00

- 001-432-6310 – Building and Grounds: \$500.00
- 001-432-6751- Construction Projects: \$2,000.00

Recreation: (\$11,000)

- 001-440-6010 – Salaries: (\$11,000.00)

Swimming Pool: \$362,200.00

- 001-470-6010- Salaries: \$15,000.00
- 001-470-6418- Sales Tax: \$700.00
- 001-470-6498- Refunds: \$500.00
- 001-470-6505- New Equipment: \$3,000.00
- 001-470-6511- Concession Stand: \$3,000.00
- 001-470-6512 – Pool Maintenance Supplies: \$25,000.00
- 001-470-6751- Construction Project – Splash Pad: \$315,000.00

Library: \$122,400.00

- 006-410-6010- Salaries: (\$21,200)
- 006-410-6210- Dues and Subscriptions: \$1,500.00
- 006-410-6230- Travel, Training, and Dues: (\$200.00)
- 006-410-6310- Buildings and Grounds: \$1,000.00
- 006-410-6371- Utilities: \$200.00
- 006-410-6502- Books: (\$1,000.00)
- 006-410-6505- New Equipment: \$2,200.00
- 006-410-6507- Operating Supplies: (\$1,000.00)
- 006-410-6524- Audio Visuals: \$500.00
- 006-410-6525- Software Tech Support: \$500.00
- 006-410-6526- Janitor Supplies: (\$100.00)
- 006-410-6751- Construction Projects: \$140,000.00

Liability and Property Insurance: \$2,250.00

- 010-430-6408 – Parks - \$800.00
- 010-432-6408- City Lakes - \$100.00
- 010-440-6408 – Recreation - \$350.00
- 010-450-6408 – Cemetery - \$300.00

- 010-470-6408- Pool- \$1,000.00

General Government: \$47,400.00

Council: \$3,000.00

- 001-610-6200- Council Expense: \$1,500.00
- 001-610-6402- Advertising and Legal Publications: \$1,000.00
- 001-610-6405- Recording Fees: (\$1,500)
- 001-610-6507- Operating Supplies and Materials: \$2,000.00

City Manager: \$9,300.00

- 001-615-6010- Salaries: \$9,300.00

Financial Administration: \$6,300.00

- 001-620-6507- Operating Supplies and Materials: \$6,300.00

City Hall: \$18,400.00

- 001-650-6010- Salaries – Cleaning: \$6,400.00
- 001-650-6310- Buildings and Grounds: \$12,000.00

Refunds: (\$2,000.00)

- 001-699-6498 – Refunds- (\$2,000.00)

Liability and Property Insurance: \$12,400.00

- 010-675-6408- Insurance – Building: \$12,400.00

Enterprise Funds: \$112,700.00

Sewer: \$119,200.00

- 610-815-6310- Building and Grounds Maintenance; \$4,500.00
- 610-815-6408- Insurance: \$12,200.00
- 610-815-6415- Sales Tax: \$2,500.00
- 610-815-6760- Sewer Construction: \$100,000.00

Airport: (\$36,500.00)

- 660-835-6371- Utilities: \$1,000.00
- 660-835-6408- Insurance: \$12,000.00
- 660-835-6505- New Equipment: \$500.00
- 660-835-6507- Operating Supplies and Materials- New Roof with use of COVID funds: \$45,000.00
- 660-835-6518- Fuel Cost - \$5,000.00

- 660-835-6775- Capitol Improvement – Fuel System Construction FY 2024: (\$100,000.00)

Central Fuel: \$30,000.00

- 830-850-6518- Fuel Cost: \$30,000.00

Chariton Water Department:

Chariton Water Department's Budget is part of the City of Chariton's Budget to the State of Iowa. Request for a deduction of (\$1,000,000.00) in expenses is shown on the state budget amendment form.

A reduction of (\$887,300.00) is shown on the enterprise section of the state budget amendment form for enterprise.

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

City of CHARITON
Fiscal Year July 1, 2022 - June 30, 2023

The City of CHARITON will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2023

Meeting Date/Time: 5/30/2023 05:00 PM

Contact: Christy Metzger, City Clerk

Phone: (641) 774-5991

Meeting Location: Chariton City Hall
115 S. Main Street
Chariton, Iowa 50049

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	1,928,366	0	1,928,366
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Net Current Property Tax	3	1,928,366	0	1,928,366
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	150,000	0	150,000
Other City Taxes	6	504,744	0	504,744
Licenses & Permits	7	89,100	19,000	108,100
Use of Money & Property	8	91,850	0	91,850
Intergovernmental	9	3,464,250	-1,902,606	1,561,644
Charges for Service	10	10,176,800	-530,000	9,646,800
Special Assessments	11	0	0	0
Miscellaneous	12	2,794,100	-2,480,812	313,288
Other Financing Sources	13	10,000	2,595,500	2,605,500
Transfers In	14	617,000	177,724	794,724
Total Revenues & Other Sources	15	19,826,210	-2,121,194	17,705,016
EXPENDITURES & OTHER FINANCING USES				
Public Safety	16	1,590,511	33,700	1,624,211
Public Works	17	3,362,150	51,500	3,413,650
Health and Social Services	18	6,000	0	6,000
Culture and Recreation	19	893,499	485,100	1,378,599
Community and Economic Development	20	92,000	0	92,000
General Government	21	415,434	55,400	470,834
Debt Service	22	395,150	0	395,150
Capital Projects	23	300,000	0	300,000
Total Government Activities Expenditures	24	7,054,744	625,700	7,680,444
Business Type/Enterprise	25	11,911,468	-887,300	11,024,168
Total Gov Activities & Business Expenditures	26	18,966,212	-261,600	18,704,612
Transfers Out	27	617,000	177,724	794,724
Total Expenditures/Transfers Out	28	19,583,212	-83,876	19,499,336
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	242,998	-2,037,318	-1,794,320
Beginning Fund Balance July 1, 2022	30	7,143,221	0	7,143,221
Ending Fund Balance June 30, 2023	31	7,386,219	-2,037,318	5,348,901

Explanation of Changes: Revenue was decreased by the majority of the funds already receded in FY 2022 with the borrowing for capital. It was not for certain that the funds would be received before FY 2023, when the budget was approved in March 2023.