

FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
The City of: CHARITON County Name: LUCAS COUNTY

Adopted On: 3/15/2021 Resolution: 2021-21

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.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	105,974,335	2b	101,461,995	City Number: 59-563 Last Official Census: 4,321
DEBT SERVICE	3a	110,684,475	3b	106,172,135	
Ag Land	4a	231,284			

TAXES LEVIED

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW			Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5	858,392	821,842	43	8.10000
Non-Voted Other Permissible Levies								
Contract for use of Bridge	0.67500			6		0	44	0.00000
Opr & Maint publicly owned Transit	0.95000			7		0	45	0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8	70,000	67,020	46	0.66054
Opr & Maint of City owned Civic Center	0.13500			9		0	47	0.00000
Planning a Sanitary Disposal Project	0.06750			10		0	48	0.00000
Aviation Authority (under sec.330A.15)	0.27000			11		0	49	0.00000
Levee Impr. fund in special charter city	0.06750			13		0	51	0.00000
Liability, property & self insurance costs	Amt Nec			14	91,100	87,221	52	0.85964
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462		0	465	0.00000
Voted Other Permissible Levies								
Instrumental/Vocal Music Groups	0.13500			15		0	53	0.00000
Memorial Building	0.81000			16		0	54	0.00000
Symphony Orchestra	0.13500			17		0	55	0.00000
Cultural & Scientific Facilities	0.27000			18		0	56	0.00000
County Bridge	As Voted			19		0	57	0.00000
Missi or Missouri River Bridge Const.	1.35000			20		0	58	0.00000
Aid to a Transit Company	0.03375			21		0	59	0.00000
Maintain Institution received by gift/devise	0.20500			22		0	60	0.00000
City Emergency Medical District	1.00000			463		0	466	0.00000
Support Public Library	0.27000			23		0	61	0.00000
Unified Law Enforcement	1.50000			24		0	62	0.00000
Total General Fund Regular Levies (5 thru 24)				25	1,019,492	976,083		
Ag Land	3.00375			26	694	694	63	3.00064
Total General Fund Tax Levies (25 + 26)				27	1,020,186	976,777		
Special Revenue Levies								
Emergency (if general fund at levy limit)	0.27000			28	26,402	25,278	64	0.24914
Police & Fire Retirement	Amt Nec			29		0		0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30	194,052	185,789		1.83112
Other Employee Benefits	Amt Nec			31	233,916	223,956		2.20729
Total Employee Benefit Levies (29,30,31)				32	427,968	409,745	65	4.03841
Sub Total Special Revenue Levies (28+32)				33	454,370	435,023		
As Req		With Gas & Elec Valuation	Without Gas & Elec Valuation					
SSMID 1		0	0	34		0	66	0.00000
SSMID 2		0	0	35		0	67	0.00000
SSMID 3		0	0	36		0	68	0.00000
SSMID 4		0	0	37		0	69	0.00000
SSMID 5		0	0	555		0	565	0.00000
SSMID 6		0	0	556		0	566	0.00000
SSMID 7		0	0	1177		0	1179	0.00000
SSMID 8		0	0	1185		0	1187	0.00000
Total Special Revenue Levies				39	454,370	435,023		
Debt Service Levy 76.10(6)	Amt Nec			40	353,980	339,549	70	3.19810
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71	0.00000
Total Property Taxes (27+39+40+41)				42	1,828,536	1,751,349	72	17.10583

(Signature)

(Date)

(County Auditor)

(Date)

NOTICE OF PUBLIC HEARING - CITY OF CHARITON - PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2021 - June 30, 2022

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 2/15/2021 **Meeting Time:** 05:00 PM **Meeting Location:** Chariton City Hall 115 S. Main St Chariton, Iowa 50049

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
chariton.org

City Telephone Number
(641) 774-5991

	Current Year Certified Property Tax 2020 - 2021	Budget Year Effective Property Tax 2021 - 2022	Budget Year Proposed Maximum Property Tax 2021 - 2022	Annual % CHG
Regular Taxable Valuation	104,473,151	105,974,335	105,974,335	
Tax Levies:				
Regular General	846,233	846,233	858,392	
Contract for Use of Bridge	0	0	0	
Opr & Maint Publicly Owned Transit	0	0	0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	70,000	70,000	70,000	
Opr & Maint of City-Owned Civic Center	0	0	0	
Planning a Sanitary Disposal Project	0	0	0	
Liability, Property & Self-Insurance Costs	95,000	95,000	91,100	
Support of Local Emer. Mgmt. Commission	0	0	0	
Emergency	26,402	26,402	26,402	
Police & Fire Retirement	13,500	13,500	0	
FICA & IPERS	180,908	180,908	194,052	
Other Employee Benefits	201,314	201,314	233,916	
Total Tax Levy	1,433,357	1,433,357	1,473,862	2.82
Tax Rate	13.71986	13.52551	13.90773	

Explanation of significant increases in the budget:

The City of Chariton has added staff since this past year. This does make a change in the cost of retirement and other employee benefits. We also had some employees change coverages, which added to our insurance change. The cost of employee benefits have increased for the City of Chariton, which is a issue for all organizations.

If applicable, the above notice also available online at:

chariton.org

*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy.

**Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

Commercial & Industrial Replacement Claim Estimation

City Name: CHARITON

Fiscal Year July 1, 2021 - June 30, 2022

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.

	Commercial - Non-TIF	Commercial - TIF	Industrial - Non-TIF	Industrial - TIF
Taxable	25,550,324	1,637,718	1,325,596	0
100% Assessed	28,571,195	1,637,718	1,472,884	0
A				
REPLACEMENT				
General Fund	3	30,478		REVENUES, LINE 18
Special Fund	4	13,584		REVENUES, LINE 18
Debt Fund	5	10,132		REVENUES, LINE 18
Capital Reserve Fund	6	0		REVENUES, LINE 18
REPLACEMENT PAYMENT PERCENTAGE				
Beginning in FY 2021-2022, 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 estimation 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.				
Proration Percentage				
100%				
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.				
Other State Grants & Reimbursements	General	Special Revenue	TIF Sp. Revenue	Debt Service
	10,000			
				Capital Projects
				Proprietary
				1,361,000

Commercial & Industrial Replacement Claim Estimation

City Name: CHARITON

Fiscal Year July 1, 2021 - June 30, 2022

					Commercial - Reg	Industrial - Reg	Replacement
Special Fund - Total All SSMIDS							
SSMID 1	Taxable	2	0				0
	Assessed	3	0				0
SSMID 2	Taxable	4	0				0
	Assessed	5	0				0
SSMID 3	Taxable	6	0				0
	Assessed	7	0				0
SSMID 4	Taxable	8	0				0
	Assessed	9	0				0
SSMID 5	Taxable	10	0				0
	Assessed	11	0				0
SSMID 6	Taxable	12	0				0
	Assessed	13	0				0
SSMID 7	Taxable	14	0				0
	Assessed	15	0				0
SSMID 8	Taxable	16	0				0
	Assessed	17	0				0

FUND BALANCE

City Name: CHARITON

Fiscal Year July 1, 2021 - June 30, 2022

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2020									
Beginning Fund Balance July 1	1,154,591	1,981,938	3,016	85,673	0	232,932	3,458,170	2,435,014	5,893,184
Actual Revenues Except Beg Balance	1,900,944	1,316,485	141,018	481,758	0	3,306	3,843,511	3,934,048	7,777,559
Actual Expenditures Except End Balance	1,837,384	1,328,081	140,764	511,578	0	0	3,817,807	3,824,329	7,642,136
Ending Fund Balance June 30	1,218,151	1,970,362	3,270	55,853	0	236,238	3,483,874	2,544,733	6,028,607
Re-Estimated FY 2021									
Beginning Fund Balance	1,218,151	1,970,362	3,270	55,853	0	236,238	3,483,874	2,544,733	6,028,607
Re-Est Revenues	2,124,137	1,370,899	150,000	556,914	0	3,000	4,204,950	1,186,233	5,391,183
Re-Est Expenditures	2,070,099	1,549,282	175,000	501,249	0	0	4,295,630	1,599,794	5,895,424
Ending Fund Balance	1,272,189	1,791,979	-21,730	111,518	0	239,238	3,393,194	2,131,172	5,524,366
Budget FY 2022									
Beginning Fund Balance	1,272,189	1,791,979	-21,730	111,518	0	239,238	3,393,194	2,131,172	5,524,366
Revenues	2,039,489	1,393,029	150,000	423,501	0	3,000	4,009,019	8,013,860	12,022,879
Expenditures	2,202,191	1,472,743	150,000	377,264	30,000	0	4,232,198	7,682,922	11,915,120
Ending Fund Balance	1,109,487	1,712,265	-21,730	157,755	-30,000	242,238	3,170,015	2,462,110	5,632,125

LOCAL EMC SUPPORT

City Name: CHARITON

Fiscal Year July 1, 2021 - June 30, 2022

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

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg.Mgmt.Comm.	0	0
TOTAL FOR FY 2022	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: CHARITON
 Fiscal Year July 1, 2020 - June 30, 2021

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
PUBLIC SAFETY									
1	593,413	155,375						748,788	677,602
2								0	0
3	1,500							1,500	1,610
4								0	0
5	153,510	5,500						159,010	129,396
6								0	0
7	127,094	33,345						160,439	147,505
8								0	0
9	3,500							3,500	1,227
10								0	0
11	879,017	194,220				0		1,073,237	957,340
PUBLIC WORKS									
12	184,300	822,250						1,006,550	718,642
13								0	0
14	65,000	0						65,000	68,410
15								0	0
16	0	30,000						30,000	76,109
17								0	0
18	0							0	0
19								0	0
20	6,550							6,550	6,314
21								0	0
22	255,850	852,250				0		1,108,100	869,475
HEALTH & SOCIAL SERVICES									
23								0	0
24								0	0
25								0	0
26								0	0
27	0							0	0
28	9,000							9,000	0
29								0	9,000
30	9,000	0				0		9,000	9,000
CULTURE & RECREATION									
31	171,007	25,092						196,099	161,862
32								0	0
33	82,750	3,000						85,750	110,570
34	56,735	14,823						71,558	62,936
35	148,326	22,398				0		170,724	103,311
36	50,500	5,406						55,906	32,398
37		5,750						5,750	124,466
38	509,318	76,469				0		585,787	595,543

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: CHARITON
 Fiscal Year July 1, 2020 - June 30, 2021

	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
GOVERNMENT ACTIVITIES CONT.									
COMMUNITY & ECONOMIC DEVELOPMENT									
	39	3,000							
Community Beautification								3,000	0
Economic Development	40	25,000	25,000					50,000	0
Housing and Urban Renewal	41							22,000	0
Planning & Zoning	42	0						0	0
Other Com & Econ Development	43	0						0	45,230
TIF Rebates	44							0	20,764
TOTAL (lines 39 - 44)	45	25,000	25,000			0		75,000	65,994
GENERAL GOVERNMENT									
Mayor, Council, & City Manager	46	122,500		39,604				162,104	152,109
Clerk, Treasurer, & Finance Adm.	47	105,414	16,060					121,474	113,540
Elections	48	0						0	0
Legal Services & City Attorney	49	8,000						8,000	7,923
City Hall & General Buildings	50	37,000						37,000	88,246
Tort Liability	51	0						0	0
Other General Government	52	4,000						4,000	0
TOTAL (lines 46 - 52)	53	276,914	55,664	501,249	0	0		332,578	361,818
DEBT SERVICE									
Gov Capital Projects	54	0						0	0
TIF Capital Projects	55	300,500						300,500	298,059
TOTAL CAPITAL PROJECTS	56	300,500	0	0	0	0		300,500	298,059
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	57	1,955,099	1,504,103	501,249	0	0		3,985,451	3,668,807
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF									
Water Utility	59								2,267,883
Sewer Utility	60						1,228,297	1,228,297	614,432
Electric Utility	61							0	0
Gas Utility	62							0	0
Airport	63						54,700	54,700	39,359
Landfill/Garbage	64						136,900	136,900	17,584
Transit	65							0	0
Cable TV, Internet & Telephone	66							0	0
Housing Authority	67						61,100	61,100	40,132
Storm Water Utility	68							0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0
Enterprise DEBT SERVICE	70							0	226,102
Enterprise CAPITAL PROJECTS	71							0	593,837
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73	1,955,099	1,504,103	501,249	0	0	1,480,997	1,480,997	3,799,329
TOTAL ALL EXPENDITURES (lines 58+73)	74	1,955,099	1,504,103	501,249	0	0	1,480,997	5,466,448	7,468,136
Regular Transfers Out	75	115,000	45,179				118,797	278,976	54,000
Internal TIF Loan Transfers Out	76			150,000				150,000	120,000
Total ALL Transfers Out	77	115,000	45,179	150,000			118,797	428,976	174,000
Total Expenditures and Other Fin Uses (lines 74+77)	78	2,070,099	1,549,282	175,000	0	0	1,599,794	5,895,424	7,642,136
Ending Fund Balance June 30	79	1,272,189	1,791,979	-21,730	0	239,238	2,131,172	5,524,366	6,028,607

RE-ESTIMATED REVENUES DETAIL

City Name: CHARITON

Fiscal Year July 1, 2020 - June 30, 2021

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
1 Taxes Levied on Property	1,102,672	425,889		468,135	0			1,996,696	1,801,291
2 Less: Uncollected Property Taxes - Levy Year								0	0
3 Net Current Property Taxes (line 1 minus line 2)	1,102,672	425,889		468,135	0			1,996,696	1,801,291
4 Delinquent Property Taxes								0	0
5 TIF Revenues			150,000					150,000	141,018
6 Other City Taxes:									
7 Utility Tax Replacement Excise Taxes	23,500	21,235		20,000				64,735	66,275
8 Utility franchise tax (Iowa Code Chapter 364.2)	25,000							25,000	29,562
9 Parimutuel wager tax								0	0
10 Gaming wager tax								0	0
11 Mobile Home Taxes								0	0
12 Hotel/Motel Taxes	32,000							32,000	31,603
13 Other Local Option Taxes	0	366,000						366,000	333,173
14 Subtotal - Other City Taxes (lines 6 thru 12)	80,500	387,235		20,000	0			487,735	460,613
15 Licenses & Permits	85,025							85,025	75,922
16 Use of Money & Property	40,500	7,025		0		0	32,757	80,282	138,538
17 Intergovernmental:									
18 Federal Grants & Reimbursements	25,000						0	25,000	224,808
19 Road Use Taxes		550,000						550,000	555,414
20 Other State Grants & Reimbursements	15,000	0		0	0		44,979	59,979	33,322
21 Local Grants & Reimbursements	155,240	750						155,990	58,855
22 Subtotal - Intergovernmental (lines 16 thru 19)	195,240	550,750	0	0	0		44,979	790,969	872,399
23 Charges for Fees & Service:									
24 Water Utility								0	2,459,096
25 Sewer Utility							865,000	865,000	913,513
26 Electric Utility								0	0
27 Gas Utility								0	0
28 Parking								0	0
29 Airport								0	13,629
30 Landfill/Garbage	14,100						39,000	53,100	52,088
31 Hospital								0	0
32 Transit								0	0
33 Cable TV, Internet & Telephone								0	0
34 Housing Authority								0	0
35 Storm Water Utility							65,700	65,700	65,209
36 Other Fees & Charges for Service	67,000	0						67,000	94,585
37 Subtotal - Charges for Service (lines 21 thru 33)	81,100	0		0	0	0	969,700	1,050,800	3,598,120
38 Special Assessments								0	0
39 Miscellaneous	282,700	0		0	0	3,000	35,000	320,700	443,907
40 Other Financing Sources:									
41 Regular Operating Transfers In	106,400	0		68,779	0	0	103,797	278,976	54,000
42 Internal TIF Loan Transfers In	150,000							150,000	120,000
43 Subtotal ALL Operating Transfers In	256,400	0		68,779	0	0	103,797	428,976	174,000
44 Proceeds of Debt (Excluding TIF Internal Borrowing)	0	0		0			0	0	70,751
45 Proceeds of Capital Asset Sales	0							0	1,000
46 Subtotal-Other Financing Sources (lines 36 thru 38)	256,400	0	0	68,779	0	0	103,797	428,976	245,751
47 Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	2,124,137	1,370,899	150,000	556,914	0	3,000	1,186,233	5,391,183	7,777,559
48 Beginning Fund Balance July 1	1,218,151	1,970,362	3,270	55,853	0	236,238	2,544,733	6,028,607	5,893,184
49 TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	3,342,288	3,341,261	153,270	612,767	0	239,238	3,730,966	11,419,790	13,670,743

EXPENDITURES SCHEDULE PAGE 1

City Name: CHARITON

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
PUBLIC SAFETY										
Police Department/Crime Prevention	622,210	135,392						757,602	748,788	677,602
Jail								0	0	0
Emergency Management	1,500							1,500	1,500	1,610
Flood Control								0	0	0
Fire Department	151,600	3,500						155,100	159,010	129,396
Ambulance								0	0	0
Building Inspections	131,056	34,727						165,783	160,439	147,505
Miscellaneous Protective Services								0	0	0
Animal Control	2,000							2,000	3,500	1,227
Other Public Safety								0	0	0
TOTAL (lines 1 - 10)	908,366	173,619				0		1,081,985	1,073,237	957,340
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	66,000	755,598						821,598	1,006,550	718,642
Parking - Meter and Off-Street								0	0	0
Street Lighting	68,000	0						68,000	65,000	68,410
Traffic Control and Safety								0	0	0
Snow Removal	0	50,000						50,000	30,000	76,109
Highway Engineering								0	0	0
Street Cleaning								0	0	0
Airport								0	0	0
Garbage (if not Enterprise)	6,550							6,550	6,550	6,314
Other Public Works								0	0	0
TOTAL (lines 12 - 21)	140,550	805,598				0		946,148	1,108,100	869,475
HEALTH & SOCIAL SERVICES										
Welfare Assistance								0	0	0
City Hospital								0	0	0
Payments to Private Hospitals								0	0	0
Health Regulation and Inspection								0	0	0
Water, Air, and Mosquito Control	0							0	0	0
Community Mental Health	9,000							9,000	9,000	0
Other Health and Social Services								0	0	0
TOTAL (lines 23 - 29)	9,000	0				0		9,000	9,000	9,000
CULTURE & RECREATION										
Library Services	204,525	26,723						231,248	196,099	161,862
Museum, Band and Theater								0	0	0
Parks	59,750	2,250						62,000	85,750	110,570
Recreation	58,550	12,592						71,142	71,558	62,936
Cemetery	98,750	22,272				0		121,022	170,724	103,311
Community Center, Zoo, & Marina	53,500	5,341						58,841	55,906	32,398
Other Culture and Recreation	169,500	11,300						180,800	5,750	124,466
TOTAL (lines 31 - 37)	644,575	80,478				0		725,053	585,787	595,543

EXPENDITURES SCHEDULE PAGE 2

City Name: CHARITON

Fiscal Year July 1, 2021 - June 30, 2022

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
GOVERNMENT ACTIVITIES										
COMMUNITY & ECONOMIC DEVELOPMENT										
	39	13,000						13,000	3,000	0
Community Beautification										
Economic Development	40		25,000					25,000	50,000	0
Housing and Urban Renewal	41	22,000						22,000	22,000	0
Planning & Zoning	42							0	0	0
Other Com & Econ Development	43	30,000	0					30,000	0	45,230
TIF Rebates	44							0	0	20,764
TOTAL (lines 39 - 44)	45	65,000	0	25,000		0		90,000	75,000	65,994
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	124,400	40,508					164,908	162,104	152,109
Clerk, Treasurer, & Finance Adm.	47	112,300	17,751					130,051	121,474	113,540
Elections	48	0						0	0	0
Legal Services & City Attorney	49	8,000						8,000	8,000	7,923
City Hall & General Buildings	50	39,000						39,000	37,000	88,246
Tort Liability	51	0						0	0	0
Other General Government	52	36,000						36,000	4,000	0
TOTAL (lines 46 - 52)	53	319,700	58,259	0		0		377,959	332,578	361,818
DEBT SERVICE										
Gov Capital Projects	54			377,264	30,000			377,264	501,249	511,578
TIF Capital Projects	55	0	300,000	0				330,000	300,500	298,059
TOTAL CAPITAL PROJECTS	56				30,000			0	0	0
TOTAL (lines 54-56)	57	0	300,000	0	30,000	0		330,000	300,500	298,059
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	2,087,191	1,417,954	25,000	30,000	0		3,937,409	3,985,451	3,668,807
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							4,973,334	0	2,267,883
Sewer Utility	60							1,940,288	1,228,297	614,432
Electric Utility	61							0	0	0
Gas Utility	62							0	0	0
Airport	63							342,300	54,700	39,359
Landfill/Garbage	64							48,900	136,900	17,584
Transit	65							0	0	0
Cable TV, Internet & Telephone	66							0	0	0
Housing Authority	67							0	0	0
Storm Water Utility	68							61,100	61,100	40,132
Other Business Type (city hosp., ISF, parking, etc.)	69							205,000	0	0
Enterprise DEBT SERVICE	70							0	0	226,102
Enterprise CAPITAL PROJECTS	71							0	0	593,837
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							7,570,922	1,480,997	3,799,329
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	2,087,191	1,417,954	25,000	30,000	0		7,570,922	5,466,448	7,468,136
Regular Transfers Out	75	115,000	54,789	0	0	0		112,000	278,976	54,000
Internal TIF Loan / Repayment Transfers Out	76							125,000	150,000	120,000
Total ALL Transfers Out	77	115,000	54,789	0	0	0		112,000	428,976	174,000
Total Expenditures & Fund Transfers Out (lines 74+77)	78	2,202,191	1,472,743	377,264	30,000	0		7,682,922	5,895,424	7,642,136
Ending Fund Balance June 30	79	1,109,487	1,712,265	-21,730	-30,000	242,238		2,462,110	5,632,125	6,028,607

REVENUES DETAIL
City Name: CHARITON
Fiscal Year July 1, 2021 - June 30, 2022

	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
REVENUES & OTHER FINANCING SOURCES										
1	976,777	435,023		339,549	0			1,751,349	1,996,696	1,801,291
2								0	0	0
3	976,777	435,023		339,549	0			1,751,349	1,996,696	1,801,291
4								0	0	0
5			150,000					150,000	150,000	141,018
Other City Taxes:										
6	43,409	19,347		14,431	0			77,187	64,735	66,275
7	23,000							25,000	25,000	29,562
8								0	0	0
9								0	0	0
10								0	0	0
11	32,000							32,000	32,000	31,603
12	0	366,000						366,000	366,000	333,173
13	100,409	385,347		14,431	0			500,187	487,735	460,613
14	84,725							84,725	85,025	75,922
15	41,000	8,325		0		0	31,850	81,175	80,282	138,538
Intergovernmental:										
16	23,000							0	25,000	224,808
17		550,000						550,000	550,000	555,414
18	40,478	13,584	0	10,132	0		1,361,000	1,425,194	59,979	33,322
19	169,600	750						170,350	155,990	58,855
20	233,078	564,334	0	10,132	0		1,361,000	2,170,544	790,969	872,399
Charges for Fees & Service:										
21								5,205,610	0	2,459,096
22								934,000	865,000	913,513
23								0	0	0
24								0	0	0
25								0	0	0
26								0	0	13,629
27	14,100						39,000	53,100	53,100	52,088
28								0	0	0
29								0	0	0
30								0	0	0
31								0	0	0
32							66,400	66,400	65,700	65,209
33	68,500	0			0		225,000	293,500	67,000	94,585
34	82,600	0		0	0	0	6,470,010	6,552,610	1,050,800	3,598,120
35								0	0	0
36	267,500	0			0	3,000	35,000	305,500	320,700	443,907
Other Financing Sources:										
37	106,400	0		59,389				281,789	278,976	54,000
38	123,000							125,000	150,000	120,000
39	231,400	0	0	59,389	0	0	116,000	406,789	428,976	174,000
40	0	0	0	0	0		0	0	0	70,751
41	20,000							20,000	0	1,000
42	251,400	0	0	59,389	0	0	116,000	426,789	428,976	245,751
43	2,039,489	1,393,029	150,000	423,501	0	3,000	8,013,860	12,022,879	5,391,183	7,777,559
44	1,272,189	1,791,979	-21,730	111,518	0	239,238	2,131,172	5,524,366	6,028,607	5,893,184
45	3,311,678	3,185,008	128,270	535,019	0	242,238	10,145,032	17,547,245	11,419,790	13,670,743
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)										

ADOPTED BUDGET SUMMARY

City Name: CHARITON

Fiscal Year July 1, 2021 - June 30, 2022

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
Revenues & Other Financing Sources										
1 Taxes Levied on Property	976,777	435,023		339,549	0			1,751,349	1,996,696	1,801,291
2 Less: Uncollected Property Taxes-Levy Year	0	0		0	0			0	0	0
3 Net Current Property Taxes	976,777	435,023		339,549	0			1,751,349	1,996,696	1,801,291
4 Delinquent Property Taxes	0	0		0	0			0	0	0
5 TIF Revenues		150,000						150,000	150,000	141,018
6 Other City Taxes	100,409	385,347		14,431	0			500,187	487,735	460,613
7 Licenses & Permits	84,725	0					0	84,725	85,025	75,922
8 Use of Money and Property	41,000	8,325	0	0	0	0	31,850	81,175	80,282	138,538
9 Intergovernmental	235,078	564,334	0	10,132	0	0	1,361,000	2,170,544	790,969	872,399
10 Charges for Fees & Service	82,600	0		0	0	0	6,470,010	6,552,610	1,050,800	3,598,120
11 Special Assessments	0	0		0	0	0	0	0	0	0
12 Miscellaneous	267,500	0		0	0	3,000	35,000	305,500	320,700	443,907
13 Sub-Total Revenues	1,788,089	1,393,029	150,000	364,112	0	3,000	7,897,860	11,596,090	4,962,207	7,531,808
Other Financing Sources:										
14 Total Transfers In	231,400	0	0	59,389	0	0	116,000	406,789	428,976	174,000
15 Proceeds of Debt	0	0	0	0	0	0	0	0	0	70,751
16 Proceeds of Capital Asset Sales	20,000	0	0	0	0	0	0	20,000	0	1,000
17 Total Revenues and Other Sources	2,039,489	1,393,029	150,000	423,501	0	3,000	8,013,860	12,022,879	5,391,183	7,777,559
Expenditures & Other Financing Uses										
18 Public Safety	908,366	173,619	0			0		1,081,985	1,073,237	957,340
19 Public Works	140,550	805,598	0			0		946,148	1,108,100	869,475
20 Health and Social Services	9,000	0	0			0		9,000	9,000	9,000
21 Culture and Recreation	644,575	80,478	0			0		725,053	585,787	595,543
22 Community and Economic Development	65,000	0	25,000			0		90,000	75,000	65,994
23 General Government	319,700	58,259	0			0		377,959	332,578	361,818
24 Debt Service	0	0	0	377,264		0		377,264	501,249	511,578
25 Capital Projects	0	300,000	0		30,000	0		330,000	300,500	298,059
26 Total Government Activities Expenditures	2,087,191	1,417,954	25,000	377,264	30,000	0		3,937,409	3,983,451	3,668,807
27 Business Type Proprietary: Enterprise & ISF							7,570,922	7,570,922	1,480,997	3,799,329
28 Total Gov & Bus Type Expenditures	2,087,191	1,417,954	25,000	377,264	30,000	0	7,570,922	11,508,331	5,466,448	7,468,136
29 Total Transfers Out	115,000	54,789	125,000	0	0	0	112,000	406,789	428,976	174,000
30 Total ALL Expenditures/Fund Transfers Out	2,202,191	1,472,743	150,000	377,264	30,000	0	7,682,922	11,915,120	5,895,424	7,642,136
31 Excess Revenues & Other Sources Over										
32 (Under) Expenditures/Transfers Out	-162,702	-79,714	0	46,237	-30,000	3,000	330,938	107,759	-504,241	135,423
33 Beginning Fund Balance July 1	1,272,189	1,791,979	-21,730	111,518	0	239,238	2,131,172	5,524,366	6,028,607	5,893,184
34 Ending Fund Balance June 30	1,109,487	1,712,265	-21,730	157,755	-30,000	242,238	2,462,110	5,632,125	5,524,366	6,028,607

LONG TERM DEBT SCHEDULE - LT DEBT1
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
SRF Wastewater Loan #1	1 808,000	NON-GO		42,000	7,508	49,508	1,073		50,581	0
GO Bond (Crossover Funding)	2 2,070,000	GO		255,000	10,500	265,500	1,250			266,750
SRF Wastewater Loan #2	3 600,000	NON-GO		27,000	8,243	35,243	1,178		36,421	0
Ladder Fire Truck (year 4 of 5)	4 524,000	GO		103,740	8,210	111,950			50,000	61,950
Loader (year 4 of 5)	5 115,890	GO		23,863	1,417	25,280				25,280
Patcher (year 5.5 of 5.5)	6 87,000	NON-GO		8,570	425	8,995			8,995	0
	7	-				0				0
	8	-				0				0
	9	-				0				0
	10	-				0				0
	11	-				0				0
	12	-				0				0
	13	-				0				0
	14	-				0				0
	15	-				0				0
	16	-				0				0
	17	-				0				0
	18	-				0				0
	19	-				0				0
	20	-				0				0
	21	-				0				0
	22	-				0				0
	23	-				0				0
	24	-				0				0
	25	-				0				0
	26	-				0				0
	27	-				0				0
	28	-				0				0
	29	-				0				0
	30	-				0				0
TOTALS				460,173	36,303	496,476	3,501	0	145,997	353,980

LONG TERM DEBT SCHEDULE - LT DEBT2
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	31	-				0				0
	32	-				0				0
	33	-				0				0
	34	-				0				0
	35	-				0				0
	36	-				0				0
	37	-				0				0
	38	-				0				0
	39	-				0				0
	40	-				0				0
	41	-				0				0
	42	-				0				0
	43	-				0				0
	44	-				0				0
	45	-				0				0
	46	-				0				0
	47	-				0				0
	48	-				0				0
	49	-				0				0
	50	-				0				0
	51	-				0				0
	52	-				0				0
	53	-				0				0
	54	-				0				0
	55	-				0				0
	56	-				0				0
	57	-				0				0
	58	-				0				0
	59	-				0				0
	60	-				0				0
TOTALS				460,173	36,303	496,476	3,501	0	145,997	353,980

LONG TERM DEBT SCHEDULE - LT DEBT3
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	61	-				0				0
	62	-				0				0
	63	-				0				0
	64	-				0				0
	65	-				0				0
	66	-				0				0
	67	-				0				0
	68	-				0				0
	69	-				0				0
	70	-				0				0
	71	-				0				0
	72	-				0				0
	73	-				0				0
	74	-				0				0
	75	-				0				0
	76	-				0				0
	77	-				0				0
	78	-				0				0
	79	-				0				0
	80	-				0				0
	81	-				0				0
	82	-				0				0
	83	-				0				0
	84	-				0				0
	85	-				0				0
	86	-				0				0
	87	-				0				0
	88	-				0				0
	89	-				0				0
	90	-				0				0
TOTALS				460,173	36,303	496,476	3,501	0	145,997	353,980

LONG TERM DEBT SCHEDULE - LT DEBT4
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	91	-				0				0
	92	-				0				0
	93	-				0				0
	94	-				0				0
	95	-				0				0
	96	-				0				0
	97	-				0				0
	98	-				0				0
	99	-				0				0
	100	-				0				0
	101	-				0				0
	102	-				0				0
	103	-				0				0
	104	-				0				0
	105	-				0				0
	106	-				0				0
	107	-				0				0
	108	-				0				0
	109	-				0				0
	110	-				0				0
	111	-				0				0
	112	-				0				0
	113	-				0				0
	114	-				0				0
	115	-				0				0
	116	-				0				0
	117	-				0				0
	118	-				0				0
	119	-				0				0
	120	-				0				0
TOTALS				460,173	36,303	496,476	3,501	0	145,997	353,980

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

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	121	-				0				0
	122	-				0				0
	123	-				0				0
	124	-				0				0
	125	-				0				0
	126	-				0				0
	127	-				0				0
	128	-				0				0
	129	-				0				0
	130	-				0				0
	131	-				0				0
	132	-				0				0
	133	-				0				0
	134	-				0				0
	135	-				0				0
	136	-				0				0
	137	-				0				0
	138	-				0				0
	139	-				0				0
	140	-				0				0
	141	-				0				0
	142	-				0				0
	143	-				0				0
	144	-				0				0
	145	-				0				0
	146	-				0				0
	147	-				0				0
	148	-				0				0
	149	-				0				0
	150	-				0				0
TOTALS				460,173	36,303	496,476	3,501	0	145,997	353,980

LONG TERM DEBT SCHEDULE - LT DEBT6
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	151	-				0				0
	152	-				0				0
	153	-				0				0
	154	-				0				0
	155	-				0				0
	156	-				0				0
	157	-				0				0
	158	-				0				0
	159	-				0				0
	160	-				0				0
	161	-				0				0
	162	-				0				0
	163	-				0				0
	164	-				0				0
	165	-				0				0
	166	-				0				0
	167	-				0				0
	168	-				0				0
	169	-				0				0
	170	-				0				0
	171	-				0				0
	172	-				0				0
	173	-				0				0
	174	-				0				0
	175	-				0				0
	176	-				0				0
	177	-				0				0
	178	-				0				0
	179	-				0				0
	180	-				0				0
TOTALS				460,173	36,303	496,476	3,501	0	145,997	353,980

LONG TERM DEBT SCHEDULE - LT DEBT7
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	181	-				0				0
	182	-				0				0
	183	-				0				0
	184	-				0				0
	185	-				0				0
	186	-				0				0
	187	-				0				0
	188	-				0				0
	189	-				0				0
	190	-				0				0
	191	-				0				0
	192	-				0				0
	193	-				0				0
	194	-				0				0
	195	-				0				0
	196	-				0				0
	197	-				0				0
	198	-				0				0
	199	-				0				0
	200	-				0				0
	201	-				0				0
	202	-				0				0
	203	-				0				0
	204	-				0				0
	205	-				0				0
	206	-				0				0
	207	-				0				0
	208	-				0				0
	209	-				0				0
	210	-				0				0
TOTALS				460,173	36,303	496,476	3,501	0	145,997	353,980

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

	Principal Due FY 2022	Interest Due FY 2022	Total Obligation Due FY 2022	Bond Reg./ Paying Agent Fees Due FY 2022	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	382,603	20,127	402,730	1,250	0	50,000	353,980
NON GO - TOTAL	77,570	16,176	93,746	2,251	0	95,997	0
GRAND - TOTAL	460,173	36,303	496,476	3,501	0	145,997	353,980

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2021 - June 30, 2022

City of: CHARITON

The City Council will conduct a public hearing on the proposed Budget at: Chariton City Hall, 115 South Main Street, Chariton, Iowa Meeting Date:
3/15/2021 Meeting Time: 05:00 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets 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>.

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	17.10583
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The estimated tax levy rate per \$1000 valuation on Agricultural land is	3.00064
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At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number
(641) 774-5991

City Clerk/Finance Officer's NAME
Laura Liegois, City Manager

		Budget FY 2022	Re-estimated FY 2021	Actual FY 2020
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,751,349	1,996,696	1,801,291
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,751,349	1,996,696	1,801,291
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	150,000	150,000	141,018
Other City Taxes	6	500,187	487,735	460,613
Licenses & Permits	7	84,725	85,025	75,922
Use of Money and Property	8	81,175	80,282	138,538
Intergovernmental	9	2,170,544	790,969	872,399
Charges for Fees & Service	10	6,552,610	1,050,800	3,598,120
Special Assessments	11	0	0	0
Miscellaneous	12	305,500	320,700	443,907
Other Financing Sources	13	20,000	0	71,751
Transfers In	14	406,789	428,976	174,000
Total Revenues and Other Sources	15	12,022,879	5,391,183	7,777,559
Expenditures & Other Financing Uses				
Public Safety	16	1,081,985	1,073,237	957,340
Public Works	17	946,148	1,108,100	869,475
Health and Social Services	18	9,000	9,000	9,000
Culture and Recreation	19	725,053	585,787	595,543
Community and Economic Development	20	90,000	75,000	65,994
General Government	21	377,959	332,578	361,818
Debt Service	22	377,264	501,249	511,578
Capital Projects	23	330,000	300,500	298,059
Total Government Activities Expenditures	24	3,937,409	3,985,451	3,668,807
Business Type / Enterprises	25	7,570,922	1,480,997	3,799,329
Total ALL Expenditures	26	11,508,331	5,466,448	7,468,136
Transfers Out	27	406,789	428,976	174,000
Total ALL Expenditures/Transfers Out	28	11,915,120	5,895,424	7,642,136
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	107,759	-504,241	135,423
Beginning Fund Balance July 1	30	5,524,366	6,028,607	5,893,184
Ending Fund Balance June 30	31	5,632,125	5,524,366	6,028,607