

City of University Heights, Iowa

Administrative Policy Manual

September 13, 2005
Version 2

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Section 1 - Introduction

Purpose and Objectives of the Administrative Policy Manual

This Administrative Policy Manual establishes the policies and procedures that will be followed by the City of University Heights employees, elected officials, and contracted employees/organizations. While there is an attempt to accurately depict the current policies and rules of the City, the existing Code of Ordinances and the State of Iowa Administrative Code takes precedence over anything documented in this Manual.

Background

Communication is an essential component of a comprehensive framework of internal controls. One method of communication that is particularly effective for controls over accounting and financial reporting is the formal documentation of accounting policies and procedures. A well-designed and properly maintained system of documenting accounting policies and procedures enhances both accountability and consistency. The resulting documentation also can serve as a useful training tool for staff.

Authors

The first version of this Administrative Manual was developed during May-July 2003 by the City Council with superb cooperation from the Mayor and City Staff.

Reference Documents & Sources

Various documents and other sources were used as reference material in the preparation of this Manual:

- City of University Heights Code of Ordinances
- City of University Heights Police Policy and Procedure Manual
- State of Iowa Administrative Code
- Municipal Policy Leaders' Handbook, Institute of Public Affairs – The University of Iowa, in cooperation with the Iowa League of Cities
- Handbook 2000 for City Clerks / Finance Officers, published by Iowa Municipal Finance Officers Association
- Various City websites for financial policy examples, job description examples and sample personnel policies

Section 2 – Administrative Policies

Audits

The City must keep a record of all money it takes in and pays out. This activity is the responsibility of the City Treasurer as designated by the council. Every year, the City must prepare and publish a financial report detailing all revenues and expenditures and must send a copy of that publication to the state auditor before December 1. State law requires that City records be audited periodically by a CPA. Cities with more than 699, but less than 2,000 residents must be audited at least once every four years. Using these rules the next scheduled audit will take place of the 2006-07 fiscal year.

Board of Adjustment

The Board of Adjustment is described in detail in Ordinance No. 79, section 14. The Board is appointed by the Mayor and hears appeals to the University Heights Zoning Ordinance.

Budget

Budgeting is one of the most important aspects of municipal finance. Budgeting is a process by which the amounts of personnel, materials, manpower and money to be used by a government or entity are determined and allocated among competing demands. The various areas of responsibility should submit their budget requests based on council policies. The City Treasurer will assemble these requests and prepare the revenue estimates for Council review. During the budget preparation process there are two goals that should be honored. The first goal is to have a balanced budget. The amount of expenses we budget should not be higher than the City's planned income. The second goal is to have a reserve fund on hand to sufficiently address our needs in case of an emergency. One of the goals of the City is to maintain a reserve fund equivalent to approximately 25% of the planned budget to be on hand at all times. Refer to the Investment Policy section for the proper handling of this reserve fund.

Amendment

Sec. 384.18 of the Code provides that a City budget for the current fiscal year may be amended for any of the following purposes:

- To permit the appropriation and expenditure of unexpended, unencumbered cash balances on hand at the end of the preceding fiscal year which had not been anticipated in the budget.
- To permit the appropriation and expenditure of amounts anticipated to be available from sources other than property taxation and which had not been anticipated in the budget.
- To permit transfers from the debt service fund, the capital improvements reserve fund, the emergency fund, or other funds established by state law, to any other City fund unless specifically prohibited by state law.
- To permit transfers between programs within the general fund.

A budget amendment must be prepared and adopted in the same manner as the original budget as provided in Sec. 384.16 and is subject to protest as provided in Sec. 384.19. A City budget shall be amended by May 31 of the current fiscal year to allow time for a protest hearing to be held and a decision rendered before June 30.

Appropriation

The adopted budget constitutes the appropriation for each program and specified purpose and becomes effective on the first day of the fiscal year. Once a budget has been approved and sent to the county auditor, a municipality cannot amend it until the start of the fiscal year for which it will be effective. The property tax rate cannot be changed after certification. A City budget becomes effective July 1.

Calendar

The purpose of the budget calendar is to provide a schedule of events involved in budgeting. The Mayor, council and budget officer should agree on a calendar prior to the budget process. A budget must be prepared long before the date it becomes effective. State law requires that the budget which goes into effect July 1 must be prepared, hearings held, and the budget adopted and certified to the county auditor by March 15. See sample Budget Planning Calendar below.

2003-2004 Budget Planning Calendar
FY 7/1/03 - 6/30/04

December 10, 2002	City Council Meeting - receive initial budget input from staff and committees.
December 2002	Staff and committees meet to discuss budget needs using previous fiscal year and current half year actual figures. City Treasurer to provide pertinent reports.
January 14, 2003	City Council Meeting - Finance Committee receives written budget requests from staff and committees. Staff and Council reviews budget requests.
January 15	City Treasurer assembles budget information as submitted. Identifies missing estimates and seeks information.
January 16	City Treasurer and Finance Committee Chair meet to review preliminary budget to be presented to Accountant.
January 17	City Treasurer and Finance Committee Chair meet with City Accountant (Steve Kuhl) from Greenwood and Crim, CPA. Expected tax revenues ascertained an discussion of millage rate changes. Accountant given draft budget.
February 7	Accountant provides preliminary budget (10 copies) for Council Discussion. City Clerk will include in the Council Meeting Docket. Mayor, Council & Staff to review prior to meeting.
February 11	Accountant attends City Council Meeting to discuss budget & options. Council votes on budget to be published.
February 21	Accountant to provide City Treasurer the budget printed on the official state forms.
February 21-25	City Treasurer to validate budget from Accountant and review public hearing newspaper article.
February 25	Accountant provides City Clerk with the Public Hearing Notice. (City Clerk will have already called Press-Citizen newspaper to reserve space).
February 26	City Clerk to sign & deliver to the Press-Citizen Newspaper the Public Hearing Notice for publication.
March 3	Public Hearing Notice to appear in Press-Citizen Newspaper.
March 7	City Treasurer to provide City Clerk proposed budget (U.H. budget format and state budget format) 10 copies each for docket. Council, Mayor, & Staff to review prior to Council Meeting.
March 11	Public Hearing on Budget (prior to City Council Meeting). Accountant in attendance to answer questions.
March 12-13	City Clerk to provide the approved budget and property tax certification to the Johnson County Auditor for certification for property tax levies, upon notification by the City Accountant.
March 13	Accountant to provide City Treasurer hardcopy of the budget forms he plans to send the state on March 14. City Treasurer to review and inform Accountant of her approval.
March 14	Upon receiving the City Treasurer's approval, Accountant sends the State the approved budget (either softcopy or hardcopy).
	** 2003-2004 FY City Budget Complete!
	City Budget Amendment (2002-2003 FY Budget)
Early April	Program area heads, City staff, and Finance Committee submits

	changes in expected revenues and expenses prior to April Meeting. Program area heads, City staff, Finance Committee and City Treasurer review financial reports and evaluate necessity of budget amendment. City Clerk notified to include amendment discussion on the April City Council Meeting agenda.
April 8	Review 9 month financial reports. Vote on whether budget amendment is necessary. Vote on changes to budget. Motion to hold public hearing. Include hearing in May City Council Meeting if possible so as to avoid holding special meeting.
April	Finance Committee, City Treasurer, and City Accountant build Budget Amendment with assistance from staff and council and delivers to City Accountant.
Late April	Accountant prepares official amendment. Amendment given to City Clerk in state required format. City Clerk publishes and posts "Public Hearing" notice and proposed Budget Amendment. This must be done not less than 10 nor more than 20 days in advance of hearing. Allow time for City Clerk to reserve time in newspaper and secure signatures.
May 13 revising	Discuss Budget Amendment during Public Hearing. Final Vote. Only changes in income or expense downward are allowable.
Mid May	Make any necessary changes to Amendment. Accountant prepares final format of Amendment with resolution. Signatures obtained.
arrive	City Accountant arranges for Budget Amendment submission to State to arrive before May 30/31. Treasurer incorporates Budget Amendment into City's accounting program using amended budget in financial report for remaining months in fiscal year.

Control

A budget is a plan for resource allocation to control expenditures. There are many techniques used to achieve budgetary control, depending on the size of the City. Three minimum controls which may be used in every municipality, regardless of size, are:

- No expenditure is authorized until a review has been made to see if an adequate appropriation for this purpose remains unspent. No expenditure should be permitted unless authorized by the budget or budget amendment.
- The budget may be audited annually, either by the state or by a private accounting firm, or both, as state law provides and the council directs. Also, some type of performance auditing may be undertaken wherein a comparison is made of levels of services over the years of the various departments in light of the goals specified in the City financial plan. From this performance audit, practices within various departments can be reviewed and necessary alterations made in the level of funding of the department, as the audit indicates.

Rather than outlining the procedures, a City may undertake a performance audit, with the assistance of any of the sources mentioned in the next section on references.

Expenditure Projection

In setting the spending allocations and priorities for the next budget year, notice should be taken of two kinds of services: basic and supplementary.

- **Basic services** have fixed costs. They include the cost of personnel, office supplies, equipment, maintenance and other costs to sustain minimal services. Since these costs are constant, there is a tendency not to review them on a regular basis but instead to allow them to increase in an

incremental fashion. After the goals of the City are determined, these basic services should be reviewed to determine if they are appropriately contributing to these goals.

- **Supplemental services** are those dealing with expanding a service or starting an additional service. These programs could be derived from the goals of the City as they were formulated in meetings with citizens and should be thoroughly analyzed before being entered into, since their costs are relatively unknown. The cost relationship between initiating new services and corresponding increases in basic services should also be determined. Care should be taken to avoid the possibility that new services will duplicate areas within existing programs.

When revenue receipts are greater than projected expenditures, two options are available: move up projects with a higher priority or lower the tax rate. If revenues are lower than projected expenditures, projects with lower priorities should be deferred, assuming that the option of raising more revenue is not acceptable.

Large expenses such as road improvements, office improvements, replacing police cars, or changes in personnel or benefits should be planned several years in advance (preferably 5 years in advance).

Format

The state of Iowa provides standardized budget forms that must be completed and filed with the county auditor. The forms are typically mailed in late November of each year. These forms provide general information and lump expenditures into broad categories, such as police, water and library. The state includes forms required to amend the budget. Currently, the forms are made available in both paper and computer formats. The Department of Management includes detailed instructions on the preparation of the budget forms.

Beyond these forms, a City, under current state law, has the ability to structure its revenue allocations and governmental organization to meet the goals of the City's budget plan. Cities usually prepare an operating budget that details spending within each of the broad categories.

Budgeting may either be by line item or by goal-oriented activity. The advantage of line-item budgeting is that it permits easy budgetary control. The advantage of goal-oriented budgeting is that it shows just how much is being spent for each defined goal. Therefore, an activities budget is used, subordinating line items to the activities which go to make up the goals developed for the budget plan. The agencies mentioned in the section on references located at the end of this chapter are willing to help develop goal-oriented budgeting and procedures for performance measurement.

Forms

Every year the State of Iowa, Department of Management provides all Cities with information and computer software programs to be used in the generation of the state-required forms

Presentation

State law requires that after the budget estimate has been completed, a date and place for the budget hearing must be scheduled (Sec. 384.16[3]). A City levy is not valid until proof of publication or posting of notice of a budget hearing is filed with the county auditor (Sec. 384.17).

The law requires that not more than 20 days before the budget is to be certified to the county auditor and not less than 10 days before the date set for the hearing, the Clerk must provide sufficient copies of the detailed budget for public review. The proposed budgets must be available at the office of the Mayor and Clerk and at the City library, if any, or at one of three places designated by ordinance for posting notices if there is no library (Sec. 384.16[2]).

The hearing should open with the Mayor or Clerk explaining the proposed financial program of the municipality, both from the viewpoint of the City financial plan and the current year's budget as it relates to the plan. In this way, the council members and taxpayers present are given specific information with which to judge the proposed budget.

Having held public hearing(s) and considered the budget, the council revises or adopts the budget. The council cannot increase the proposed expenditures or the amount to be raised from taxation as published in the notice without a new notice and the holding of another public hearing, unless an additional tax levy is or has been approved at a City election. If the budget includes capital improvements not fully financed by the current operating funds, but financed by bonds or other resources, there must be separate capital budget proceedings and hearings to issue the bonds for the council to implement the capital projects. These might include securing approval of the voters for general corporate purpose bonds or holding a hearing after notice for essential corporate purpose bonds, respectively.

The total number of dollars which can be levied directly for the general fund is limited by state law \$8.101 per \$1,000 of taxable valuation. Any levy for the debt service fund, the trust and agency funds, capital improvements reserve fund and the emergency fund authorized by state law are not included in \$8.10 limit. There are some general fund levies not included in the limit, which are listed in Sec. 384.12. In the budget process a City must determine if the levies permitted provide sufficient revenue. If not, the City under Chapter 24.48 may appeal to the director of the Iowa Department of Management to exceed the statutory general fund rate limit.

Protest

Sec. 384.19 provides a method whereby an adopted budget may be appealed after it has been filed with the county auditor. If, within 10 days after the final date that the budget must be certified to the county auditor, the prescribed number of persons file a written protest listing their objections to the budget and the basis for the objections with the county auditor, the county auditor must immediately send a copy of the protest to the state appeal board and a copy to the council.

A protest must be signed by qualified electors equal in number to 0.25 percent of the votes cast for governor in the last preceding general election in the City, but no less than 10 persons and need not be more than 100 persons.

The state appeal board then sets a date for a hearing on the protest. The board may designate a deputy to preside over the hearing, and the proceedings of the hearing are recorded and sent to the state appeal board for review and final decision, which shall be rendered on or before April 30 (Sec. 24.28-32). Notice of the time and place of the hearing shall be given by certified mail to the appropriate officials of the local government and to the first 10 property owners whose names appear upon the protest at least five days before the date fixed for the hearing. The burden shall be upon the objectors on any proposed item they wish to have reduced or excluded (if that item was included in the previous year's budget), but the certifying or the levying board has the burden to show that any new item or any increase in any item in the budget is necessary, reasonable and in the interest of the public welfare.

References

Much has been written on the subject of budgeting and financial planning which can provide more detailed technical information and can be of considerable help to municipal budget officials. For further information about these publications, contact the Institute of Public Affairs or the Iowa League of Cities. Also, the state's City Finance Committee, which has been charged with overseeing the financial affairs of City governments, has various rules for transferring funds and developing budgets. These rules are detailed within 545 of the Iowa Administrative Code. The City Clerk should be aware of the decisions of this committee and may seek assistance in following its directives from its staff in the Iowa Department of Management.

Revenue Projection

Assumptions must be made concerning such factors as economic growth, inflation and population increases or decreases. The amount of federal, state and other assistance programs available should be considered in revenue projections. Historical data such as permits, fees, licenses, charges for services and other revenue sources should be utilized. The Iowa League of Cities provides information concerning state-shared revenue programs, as well as additional information, in its annual Budget Special Report.

Estimates of all revenues for the budget year should be made with detail and accuracy. The City Treasurer should contact every City program area that generates revenues to obtain estimates of current collections and the amounts expected to be collected during the new budget year. The information can be requested on the same worksheets the departments use to make their expenditure requests. The City Treasurer will probably develop some general revenue estimates. He or she should review all the estimates and discuss them with the department heads before including them in the budget. Any significant deviation between anticipated revenues and revenues actually received should be investigated.

An important fact to remember is that, although a municipality begins spending money July 1, it will receive only small amounts of tax money until sometime after October 1 when the first property tax payments are paid. Therefore, in preparing a budget, it is necessary to determine the amount that will have to be carried over as a working balance until taxes are received. This should be done for the general fund and other funds largely supported by taxes. First, an estimate should be made of what the cash balance will be at the end of the year. This can be computed by estimating the total nontax receipts for the current year and adding the actual cash balance at the beginning of the year, then adding the amount expected to be raised from taxation. From this total, the estimated total expenditures for the current year are subtracted to establish the closing balance.

The alternative to maintaining an adequate working balance for a municipality is to borrow whatever money is necessary to operate during the first three months of the budget year. If this is done, there will be no cash reserves at the end of the year in some funds and this column on the budget form must be filled with zeros. If this alternative is necessary, a municipality will incur interest costs that could be avoided by carrying over a working balance.

Cash

Accounting for Cash Disbursements

Under the Iowa Constitution, no public money or property shall be appropriated for local or private purposes unless such appropriation, compensation or claim is allowed by two-thirds of the members elected to each branch of the general assembly (i.e. City Council). This provision has been applied to local governments through case law. The City does not disburse cash per se, but does utilize electronic funds transfer, credit card, and checks to pay for services. In addition, accounting for cash disbursements involves more than just a proper accounting of money spent. It includes assurances that all expenditures are accounted for and that they are for purposes specified by state law and by council directive. It also involves a system of expenditure control necessary for good management of a City. The annual City Budget is the guide for expenditure control. Accounting of money paid out is closely tied with the budget function, so the same fund and account names for the classifying of receipts and payment should be used for both. In accounting for cash disbursements, a record should be made of every dollar spent and every payment should be made by a warrant or check. It should be noted that the City is not required to pay sales tax on any purchases.

Accounting for Cash Received

It is as important to keep good records of cash received as it is to keep good records of cash paid out. Adequate safeguards and controls should be set up to properly and fully record the receipt of funds. The establishment and oversight of safeguards and controls is the responsibility of the City council. The

execution of these safeguards and controls is the responsibility of the chief financial officer of the City, usually the City Treasurer. Making sure such controls are adequate is for the protection of the City Treasurer as well as the protection of public money. It is the policy of the City not to maintain cash at City Hall. Therefore if someone comes in to the City Hall to pay for a ticket and they do not have the exact change, they will be asked to come back later with exact the change or to write a check for payment. If the person insists on paying with cash with not the exact change, the City is to accept the cash and in turn, the City Treasurer will write a check for the balance and mail it to the person.

Disbursement Policy

As mentioned above, the City Budget contains specific line items to cover specific expenses of running the City of University Heights. In the course of the fiscal year, there will be times when there are not sufficient funds in a specific line item to cover the required expenses. In addition, there will be expenses incurred during the year that are not even addressed in the budget. The following will be the procedure used for cash disbursement:

1. If there are sufficient funds in the specific line item in the budget to cover the purchase, the City employee is authorized to make the appropriate purchase without prior City Council approval if the total purchase price is \$200 or less. If the purchase price is over \$200, the employee is to obtain the approval of the Council member responsible for the program area before the purchase takes place. This approval may be done via the phone and does not have to wait until the next Council Meeting. If the Council member does not feel comfortable with approving the potential purchase, the approval will be postponed until the next Council Meeting. The employee may NOT purchase the item until approval has occurred.
2. If there are not adequate funds in the specific line item in the budget or not even included in the budget at all to cover the purchase, the City Council member who has oversight responsibilities for the program area will adhere to the following policies:
 - If the total purchase price is \$200 or less, the Council member may approve the request if there are sufficient funds in the program area.
 - If the total purchase price is over \$200, the Council member will be required to obtain approval of the purchase at the next Council Meeting.
 - The employee may NOT purchase the item until approval has occurred.
 - Refer to the City of University Heights Police Policy and Procedure Manual for any exceptions to the above policies.

Disbursement Procedures

The following is a compilation of required and recommended procedures for accounting for cash disbursements:

1. Separate accounts must be kept for every appropriation (that is, for every program, activity, or similar item in the adopted or amended budget). Each time money is spent from an account, the date, amount, person paid and the purpose of the expenditure must be recorded in the accounting records (Sec. 384.20).
2. It is the responsibility of the council to designate who shall have the authority to issue warrants/checks. Only the person(s) who has been given authority by the council to issue warrants/checks should issue them. For the City of University Heights, the City Treasurer is authorized to issue warrants/checks.
3. The Mayor, or Mayor pro-tem when necessary, and the City Treasurer must sign the warrants/checks.
4. Warrants/checks should be numbered consecutively by the printer, and every warrant/check should be accounted for in the municipal records, including any voided warrants/checks.

5. Each item paid should be supported by written evidence, such as an invoice or payroll record. The official who knows that the materials or service has been received, is satisfactory, and that the price is correct should sign the invoice, payroll record or a receiving report. Payment should be made based on the original invoice (i.e. service contract) rather than a statement from the seller showing a balance due. This reduces the possibility of duplicate payments for the same items and provides specific data supporting the expenditure.
6. The City Treasurer, or other officer authorized by the council, should make sure that no purchase is authorized or payment made which exceeds the amount budgeted for that category of expenditure.

The Treasurer need not be a full-time officer of the City, but may be a bank officer or other individual who performs these duties on a part-time basis. The Treasurer is appointed by the City council by some other method as provided by law or ordinance, such as appointment by the City council alone. The position of the Treasurer may be combined with that of the City Clerk.

Handling Cash

There are two basic rules to follow in accounting for cash received:

1. (Note: Receipts for parking fines are not given – the cancelled check is the receipt). Whenever cash is received, a receipt should be given. Receipts are evidence of payment and a means for the payer to check correctness of amount when he or she pays in person. The money taken in for any period of time should equal all the receipts for the period. The receipts can show more detail, such as payer's method of payment: cash, money order or check the number on the payers check or money order, City's invoice or bill reference number; whether a partial or full payment was made and details about the purpose when desired. It is acceptable to issue one receipt for the total utility payments included in a particular deposit.
2. All money received should be turned over to the City Clerk. The City Clerk will collect the money, prepare the deposit report, and forward this to the City Treasurer. The City Treasurer is responsible for reconciling the money received and the prepared deposit report prior to depositing the money at the financial institution with the City deposit slip. The bank receipt is stapled to the deposit receipt and filed.

The following is a compilation of appropriate and required practices for handling of cash:

1. Since state law does not require a municipality to appoint a Treasurer, the City council may delegate the duties performed by this person to another officer. A good practice is for the council to continue to appoint or designate some officer to be custodian of all monies of the City, keep suitable controlling records, take care of investments, pay bond and interest and make periodic reports to the council.
2. Sec. 12C.1 and 12C.9.11 require that the Treasurer or other designated officer deposit all funds in their hands in such depositories approved by the City council. A depository may be a bank or other financial institution. The list of all City depositories and the amounts invested are a matter of public record (Sec. 12C). Depositories are designated by council resolution (Sec. 12C.2).
3. The Clerk and any other financial officer should be bonded in an amount fixed by the councilor, preferably, covered by a single blanket bond for an amount equal to 10 percent of the total receipts for a year, but generally not in excess of \$100,000 in any but the largest cities.
4. State law requires that any municipal employee, including libraries and fire departments employees who receive money for a City from any source must turn over the money to the proper accounting official (Sec. 721.2[2]).

5. Cash should be deposited daily, but in no event should cash be deposited less than weekly. All money should be deposited on the last day of every month to reduce the "cash in transit" to a minimum and simplify the reconciliation of the Clerk's and Treasurer's balances.
6. Cash should be balanced daily. A daily reconciliation permits determination of overages and shortages in the change fund.
7. Whenever practical, the Clerk should receive money for the municipality directly. If other municipal employees collect certain receipts, they should account for such money and turn it over to the Clerk daily. The Clerk should issue a receipt for the money turned over to him or her in this way.
8. The Clerk/Treasurer should reconcile money received at least monthly.
9. The Clerk or chief financial officer should give the council a summary of all receipts at least once a month. The Clerk's report of receipts should be a part of the budget report, with a comparison to the original or revised revenue estimates, The Treasurer's report of receipts should be a part of the cash balances report.

Chapter 28E Agreements

Chapter 28E Agreements are legal agreements between two bodies of government. Typically they include one City providing services to another City for a fixed length of time (generally one year), for a fixed price, and for a fixed amount of services rendered. The City Attorney is responsible for assuring that both parties of a Chapter 28E Agreement are living up to their respective duties as documented.

Listed below are the current Chapter 28E Agreements in Place:

- City of Coralville – Building, Plumbing & Electrical Inspection
- City of Coralville – Fire Department Coverage
- City of Coralville – Rental Housing Inspection
- City of Iowa City – Bus Service
- City of Iowa City – Public Safety Dispatch Service
- City of Iowa City – Water and Sanitary Sewer
- Johnson County - SEATS

City Clerk

Overview

The mission of the City Clerk's Office is to provide quality administrative support to the Mayor and the City Council; provide professional customer service to the citizens of University Heights through accurate, timely and courteous service; and effectively manage all official records of the City.

Job Description

Appointed by the City Council, the City Clerk attends all meetings of the council and records official actions; acts as custodian of legal documents pertaining to the City; prepares and publishes City ordinances, legal publications, and notices of public hearings, as required by law; prepares the council agenda; prepares, posts, and distributes meeting agendas; administers oaths of office; and serves as notary public for the City.

In addition, the Clerk records all ordinances, agreements and other legal matters; publishes all ordinances and notices as required by law; and attests all resolutions, ordinances, agreements, contracts and other legal documents of the city.

The City Clerk is the official record keeper and custodian of the following:

- Ordinances
- Resolutions
- Contracts/Agreements
- Agendas
- Minutes
- Election Records
- Business Licenses

Preparation for regular council meetings

- Contact City Attorney and Mayor first Thursday (or Friday) for agenda items; contact others who may have agenda items.
- Print agenda for Mayor and Council Member packets; print agenda to post - must be posted 24 hours before meeting. Post agenda on window bulletin board at the office; fax agenda to City Attorney, City Engineer and CR Gazette.
- Notify other affected persons as needed; some will be formally notified by the City Attorney.
- Print last month Minutes for Mayor and Council Member packets.
- Get financial report (from Treasurer) and police report (from police) for packets.
- Gather other mail from mailboxes for packets.
- Prepare and distribute meeting packets to Council Members.

Council Meetings

- Print previous meeting Minutes. After approval, the Mayor will sign and the Clerk attest, and this copy is kept in the Minutes book.
- Print Sign-in sheet. Use when recording meeting attendees and file in the Minutes book.
- Note "next" Resolution number.
- Prepare Clerk's report: building permits; rental housing permits; overweight vehicle permits; alcohol and cigarette permits; parking fines; other information .
- Prepare tape recorder; record the meeting and take notes.
- Compile Minutes; minutes must be published within 15 days.
- Fax minutes to Press-Citizen by 3rd Thursday for timely publication; copy minutes (without agenda) and remove Check number and Memo from warrants, then fax to Press-Citizen; fax minutes for City Attorney and City Engineer; print minutes and post in office window; e-mail agenda/minutes to Webmaster for website.
- Compose and print Resolutions for Resolutions book and Minutes book.
- File documents and records.
- Organize and assemble materials in Minutes book.

Administrative and data files

Refer to the Index for hard copy listing; the index is located in the file cabinet. There are data files which are kept on the computer. These data files include rental housing, building permit and overweight vehicle permit data.

SEATS procedures

The clerk maintains a list of eligible SEATS riders; distributes application form and yellow rider-ship card to applicants; receives completed application and signed card; notifies applicant and forwards rider-ship card after Council approval of application; notifies SEATS after Council approval of new rider.

Elections

University Heights holds a regular city election each odd-numbered year. The regulations and timelines for elections are dictated by Iowa Code. An election calendar is provided by the Iowa Secretary of State office. The clerk's role in this process includes:

- Providing and distributing nomination papers;
- Receiving nomination papers from candidates; Iowa law states that the Clerk's Office must be open until 5:00 p.m. on the last day for filing; petitions and affidavits must be properly filled out and notarized and must have the minimum number of signatures required.
- Delivering nomination papers and affidavits to the County Auditor's office;
- Filing public measures with the Auditor, if there are any;
- The Auditor publishes the notice of election after the clerk approves the proof of the ballot and notice.
- After the election the clerk receives the officially certified results from the Board of Supervisors. Elected officers receive a certificate of election and an oath of office form from the Auditor. The oath of office is usually administered at the regular Council meeting in December, although it may be done at another time as long as it is administered before the end of the year. The oath of office forms are notarized and kept on file.

City mail (both hardcopy and e-mail)

Mail received is distributed into the mailboxes located at the City office; council member mail is added to their meeting packet if not picked up previously. E-mail is forwarded for those intended who have e-mail, and printed and placed in the office mailboxes for those without e-mail. The clerk provides the webmaster with an up-to-date list of e-mail addresses.

Handling for correspondence (mail, phone, internet, etc.)

Phone calls regarding inquiries about ordinances, services, permits, policies, zoning regulations, etc. are answered. Callers who require more extensive answers than the clerk is prepared to give are directed to the appropriate City official or employee. Some written correspondence is also handled informally, often with a return phone call. Internet inquiries are replied to via e-mail when appropriate; "informal" inquiries are not saved. Mail and correspondence that could have future value is saved and filed either as hard copy or on the computer.

Cigarette and Liquor Permits

Liquor licenses are controlled by the State Beverage Division; a pre-printed renewal application notice is mailed to the clerk who then delivers it to the applicant. An application renewal can be considered by Council only if it is an agenda item; add notice under "other business" to the agenda for the month in which it will be considered. The approved application is signed by the mayor, attested to by the clerk; notarized. The applicant mails it to the Beverage Division along with the appropriate fee. Licenses are mailed to the clerk; a photocopy is made to file and the license is delivered to the licensee. The City's share of the revenue will be received by mail from the State of Iowa. Cigarette permits are locally controlled; application must be made annually; the form can be downloaded <http://www.state.ia.us/tax/forms/70015.pdf>, printed and delivered to the applicant. The application is considered by Council, but must be on the agenda for them to do so. After council approval, the permit is signed by the mayor and clerk delivers it to the applicant.

Building Permits

Building permits in University Heights are issued by the Coralville Building Inspector. A database and file of building inspection fees is kept. The database information is in permit number order and tracks the cost of inspections (C/Excel/Building & Zoning/BuildingInspectionWorksheet). After the data is entered, the worksheets are filed under Building:BuildingInspections. Report Building Permits to county assessor's office; at least quarterly, more often as determined by the number received. Report: owner name, premise address; parcel number; description and cost of project; fee paid. Report building permit information to the Council at the regular meeting.

City Newsletter

The clerk maintains the data file of Newsletter information; a file of new and updated information that may be useful for the next Newsletter is also kept. The mayor updates the Newsletter and the city clerk prepares the draft for Council approval. In the month it will be discussed, a draft copy of the Newsletter is placed in agenda packets so it may be reviewed and corrected; the clerk makes any changes, prints a copy for duplication, and has it commercially printed. It is hand-delivered to all households in the City, usually by the clerk and one or more councilpersons.

Parking violations

The clerk maintains a parking fine payment record book; enter on the ticket number line: the month paid, the amount received, and the first four letters of the payee's last name; enter cash payments as CASH. Record the check number and receipt of payments other than \$5 on the fine envelope or other identifying document. Forward fine envelope or other document that identifies the payment information to the police department for updating their violation non-payment notification file. Handle cash and checks received as described under the "Deposits".section.

Receiving of funds and preparation of deposit slips

The clerk is responsible for preparing the bank deposit. Using the Deposit Report form (C/City Financial Records/deposit report form) enter: name of payor; check number (unless cash); amount of check; memo (ex: street construction, building permit, Clerk of Court, parking fine, etc.); attach any supporting documents. The form is an Excel worksheet which automatically calculates the total. Print form; stamp checks for deposit; place form and funds in the deposit folder for the Treasurer. Unless a copy is needed for future reference, close without saving. If saving a copy of the deposit form is desired, use "save as", name it, then close the main form without saving.

Prior to preparing the deposit, certain payments must be recorded by the clerk. They include:

- Parking fines: record amount in Parking Fine Record notebook.
- Building permits fees: record in C/Building & Zoning/Building permits.
- Rental inspection fees: record in C/Rental Housing/Applications & Fees.
- Rental permits fees: record in C/Rental Housing/Rental Permits.
- Overweight vehicle permit fees: record in C/Overweight Vehicle Permits/Overweight Vehicle Permit Data.

Deposits should be made in a timely manner, usually at least weekly, depending on volume and/or amounts.

Publication of official notices

The clerk publishes and posts official notices as directed. These include notice of special meetings, board meetings, and public hearings. By statute, the Budget and the Annual Report are published; a copy and its proof of publication are delivered to the county auditor. When submitting the notice for publication, order two copies of the proof of publication and ask that they be mailed as soon as possible

Other Duties

Prepare and distribute New Resident packets; packet includes latest Newsletter and a garbage sticker. File annual Street Finance Report to Iowa DOT; Greenwood & Crim prepares the report; file clerk's copy. Report outstanding obligations annually; notification is made by mail; report is made to a website. Post other pertinent information for residents in the window of the City office and on the website; Burn Days are one example of this type of information.

City Council

The City Council of University Heights consists of five members who are residents of the City and serve a two year term. Elections are held every two years to elect or re-elect the members. If a member resigns

during his/her term, the City Council has the responsibility to appoint another resident to serve the balance of the term or hold an election.

The duties and responsibilities of the council generally consist of the following items:

- Adopt measures, pass ordinances, resolutions, amendments, and motions.
- Establish City policy - adopt government goals and objectives, establish priorities for public services, approve programs, approve/amend the operating and capital budgets, approve expenditures and payments, approve grant applications, approve contracts, and approve land use plans and zoning changes.
- Oversee the administration of City government - monitor the City budget, provide direction to City staff, approves the hiring of the Police Chief, Police Officers, Clerk, Attorney, Treasurer, & Engineer by the mayor, provide direction to the City Attorney, generally hire and fire other City employees, and evaluate City programs in general.

One of the most important and challenging aspects of the role of elected officials and City staff involves monitoring City finances and participating in the budget process. It is key that these people are aware of the financial policy procedures of the City and that they are adhered to.

The Mayor appoints members of the council to chair various committees or to serve on one or more committees. The committees and their responsibilities are:

Building, Zoning & Sanitation Committee

- Prepare, monitor & control the budget items relating to this Committee.
- Work with the City Rental Housing Inspector to ensure that all funds are collected timely and payment made to the City when required.
- Ensure that the contract with the sanitation contractor is being honored.
- Serve as the interface to the sanitation contractor for sanitation and recycling issues.
- Serve as the Council Liaison to the Zoning Commission

Community Protection Committee

- Serve as the City interface to the Police Department.
- Chair the monthly meeting of the Community Protection Committee, including appropriate members of the Police Department
- Prepare, monitor & control the budget items relating to this Committee.

e-Government Committee

- Oversee the work being performed by the City Webmaster
- Ensure that all changes and upgrades to the City website (www.university-heights.org) are reviewed and approved by the City Council prior to implementation.
- Continue to stay abreast of latest technology changes affecting the proper operation and protection of the domain and website.

Finance Committee

- Oversee the work being performed by the City Treasurer and Accountant.
- Ensure that all required reports are submitted to the proper authority on-time and defect free.
- Strive to maintain a balanced budget throughout the year and in formulating the budget and budget amendment.

JCCOG Assignment

- Serve as the City Representative to the Johnson County Council of Government.
- Serve as the City Representative to the Johnson County Emergency Management Committee.

Streets & Sidewalks Committee

- Prepare, monitor & control the budget items relating to this Committee.
- Serve as the interface to the street cleaning and snow removal contractor.
- Coordinate with the City Engineer on street and sidewalk issues.

City Hall

The City Hall is located at 1004 Melrose Avenue in University Heights. The basement of City Hall is used as a storage area for police and other departments, including City records. The basement also has a locker room, including shower, for police personnel.

The City owns equipment, supplies, and records in order to fulfill the responsibilities of City government. Therefore access to these items must have limited access due to the confidential nature of the items. Listed below are some general guidelines which must be fulfilled:

- Use of computers – due to personnel, police, and other confidential records contained on the hard files, only the Police Department, City employees, and elected officials may use the computers. However if a non-authorized person would like to use the equipment, the authorized person must be the person “at the keyboard” at all times assisting the person.
- Office Supplies – the City maintains a very limited supply of general office supplies and they are to be used on City-owned assets only.

Due to the effective running of a governmental agency, there are certain records that must be kept for certain lengths of times. Therefore only authorized personnel may access these records (both hardcopy and softcopy format). For instance, only police personnel may access police and evidence records, only the City Clerk and City Treasurer may access financial type records, etc.

The Chief of Police is responsible for hiring and supervising the cleaning of the City Hall. A detailed checklist is provided to the cleaning person outlining the specific duties that must be accomplished.

MidAmerican Energy is the supplier of Gas and Electricity. The bill is mailed monthly to the City Hall and the City Treasurer takes care of reviewing the bill for accuracy. It is paid by electronic funds transfer.

Mediacom is the supplier of high speed broadband service for internet access. The City receives a free complimentary subscription. The City owns the high speed modem and is responsible for upkeep and maintenance of the coax cable within the walls of City Hall. Mediacom is also the provider to our residents for cable TV and broadband services. The current contract with Mediacom provides for 3% of total revenues collected in the City to be returned to the City.

The City Clerk maintains a record of everyone who has a key to the City Hall. Normally the only people that have keys are the Police Department, City Staff, and elected officials. Within the facility there may be locked filing cabinets or desks and therefore the owner of those City assets are responsible for ensuring they are locked as required. The Clerk/Treasurer office is kept locked when the Clerk or Treasurer is not on premise.

The snow removal contractor is responsible for shoveling the snow and ice in front of the City Hall.

Qwest is the telephone supplier and covers all local and long distance calls. The bill is mailed to the City Hall monthly and reviewed by the City Treasurer for accuracy. It is paid by electronic funds transfer.

The City of Iowa City is the supplier of water service. The bill is mailed to the City Hall monthly and the City Treasurer reviews the bill for accuracy. It is paid by electronic funds transfer. The water meter is on the outside of the building and therefore does not require water service personnel to enter the City Hall. All repairs are handled by the City of Iowa City.

City Park

The City Park is a triangular piece of property located at the intersection of Melrose and Koser Avenues. The Chief of Police is responsible for the general upkeep and lawn mowing of the City Park.

The flag pole must be kept in a structurally sound condition at all times and the Flag should be replaced and properly discarded when it becomes defective. Due to the Flag Code of the United States, the light must be turned on at night whenever the flag is flying. All electrical connections must meet or exceed the electrical code.

The shelter and picnic table must be kept in a structurally sound condition at all times. Paint should be applied when required and defective boards should be replaced as soon as possible. The electrical outlet and light should be in a safe working condition at all times and the light bulb must be replaced when it becomes non-operational.

On both sides of the City Park there are sidewalks which must be kept in a working condition and properly maintained. The snow removal contractor is responsible for removing the snow and ice.

The City of Iowa City is responsible for ensuring water service to the water fountain is available as required. The bill for this service is included in the bill for the City Hall. Due to the severe winter climate of the area, the backflow preventer and water meter must be removed and properly stored during the winter months. The City Clerk is responsible for contacting an approved licensed plumber to remove the meter and backflow preventer prior to the first freeze in the winter. The water meter is stored at the City of Iowa City Water Department and the backflow preventor is stored in the basement of City Hall. After the last freeze in the Spring, the City Clerk is responsible for contacting the City of Iowa City and an approved licensed plumber to re-install the meter and backflow preventer.

City Treasurer

The City Treasurer is hired by the Mayor, with City Council approval, to assist with the management of the daily business of the community and to work with the Mayor, council members, staff and citizens. The City Treasurer is not to start work until the City Council has approved the hiring of the person at the next scheduled City Council Meeting.

Treasurer is responsible for all aspects of financial administration, including disbursements and deposits, payroll, and financial reporting. Working with the Chair of the Finance Committee, Treasurer develops the annual budget and, if necessary, budget amendment, for the City. Treasurer supplies current financial information to City Accountant for use in required state reporting, such as the Annual Report and Roads Report. Treasurer may provide financial information for Mayor, Council, Committees and other staff. Treasurer works with City Clerk to coordinate the flow of financial information and legal publications.

The City Treasurer handles all financial transactions of the City and report results to the City Council. Specifically:

- Balance the City bank accounts monthly.
- Prepare the monthly City financial report for the Council meetings (balance all accounts monthly, distribute interest to accounts, create, copy, assemble, and distribute reports to Council members).

- Record the deposited funds.
- Create list of warrants for City Clerk to be used in minutes and monthly budget report.
- Distribute monthly paychecks for City employees by last business day of month.
- Distribute quarterly paychecks for elected officials by last business day of quarter.
- Prepare list of payments for council approval at meeting. Obtain second signature and mail to vendors.
- Maintain Treasurer's administrative and data files; ensure that appropriate files are backed up and retained as required.
- Monitor all bills (direct questions to necessary agencies should problems or discrepancies arise, monitor library reimbursements).
- Oversee Certificate of Deposit – submit to Council current rates and inquire about rates from various financial institutions when Certificate of Deposit matures.
- Consult with Accountant as needed.
- Provide necessary information for annual budget and amendment (if needed) for City.
- Provide current copy of City finance records for annual report.
- Attend City council meetings.

Weekly

- Retrieve deposit report prepared by clerk, verify totals, prepare bank deposit slip, record in software, make deposit at bank, imprinting slip. Attach deposit receipt to deposit report and file in current year deposits folder.
- Enter transfers between all accounts.
- Review Treasurer mail. Prepare checks for approved expenses in preparation for Council meeting. Match invoices to statements. Be aware that City regulations on approvals of payments are being followed. Post to correct accounts on City financial software.

Monthly

- ISB&T statements are mailed to the City Treasurer monthly. Call Hills B&T for monthly interest report (may be verified when paper statement received). Reconcile all bank accounts and print reconciliations. Place with bank statements in chronological financial reports notebook.
- Prepare monthly reports for presentation to Council. Make eleven copies, collated and hole-punched, and give to Clerk for distribution to Council and Staff prior to meeting. (See Treasurer, Reports)
- Prepare supplementary reports for notebook only. (See Treasurer, Reports)
- Prepare warrants and revenue reports for past month for inclusion in published minutes. Forward to Clerk in electronic and hard copy formats.
- Deposit all funds held in City Office by the last business day of the month.
- Prepare staff paychecks after receiving timesheets. Include detailed spreadsheet on Paid Time Off for employees earning leave. Make required deductions for health insurance, child support, or other items. Distribute paychecks on the last business day of the month. Send required payments (ie: Child Support) to correct agencies by deadline.
- Calculate IPERS contribution and 941 payment and complete forms. Mail IPERS by the 15th of the next month. Deliver 941 payment to ISB&T by the 15th of the next month.

- Complete preparation of checks for bills received (bills received by the Wednesday before the Council Meeting are included on printed list). Prepare list of checks to be approved by Council and include in Council packet if it has not yet been distributed. Otherwise, distribute at Council Meeting.
- Attend Council meeting. Deliver Treasurer's Report, noting pertinent financial events of the month and relation of City revenue and expense to budgeted amounts.
- Request payment of bills, noting any unusual payments and fielding questions from the meeting attendees. Secure second signature for all checks.
- Complete preparation of bill payments and mail to vendors.
- File all reports and financial information in Financial Notebooks. File all paid bills with documentation of payment in monthly folders for current fiscal year. Pursue any questions raised during Council meeting and report on findings at the next meeting or sooner if necessary.

Quarterly

- Prepare Iowa Withholding report, IPERS Quarterly reports, Federal Form 941, State Unemployment Tax form and all payments and mail to arrive before deadlines.
- Pay total health insurance premiums for covered employees. (Employee portions are deducted from paychecks monthly)
- Review quarterly income and expenses against budgeted amounts and report to Council at meeting. Correct any errors in reports.

Yearly

- Obtain year-end employee tax reporting forms. Review and prepare W-2, W-3, 1099, 1096, and Iowa VSP for employee and contractor earnings. Distribute by January 31. Hold reporting forms until deadlines to allow for any corrections by employees and contractors. File copies in payroll section of files.
- Order and install payroll program for following calendar year.
- Begin preparation of next fiscal year City Budget in December, using six month actual totals. Work with Finance Chair to request budget input from City Program heads. Follow Budget Schedule and work with City Accountant to file by March 31. Input new budget onto City software for use in July reporting.
- Begin preparation of City Budget Amendment, if required, after March reports are completed. Use nine month revenue and expense figures to draft amendment, working with Finance Chair and requesting input from City Program heads. Follow Budget Amendment Schedule and work with City Accountant to file by May 31. Amend budget on City software for use in April reports.
- Pay Bond Interest by December 1 and Principal payments by May 1.
- Remove current year deposit and paid bills to permanent storage following end of fiscal year. Ascertain that all files are being maintained in accessible, dry areas in City Office basement.
- Open new financial reports notebook for new fiscal year.

- After reconciliation of July statements and correction of any errors, take backup of City software to City Accountant for use in compiling Annual Report and Roads Report. Clerk or Treasurer notified to pick up reports and present to the Council.
- On July 1 begin use of new City budget. Enter revised leave allowances for all employees on financial software. Revise spreadsheet version of leave used for inclusion with monthly paychecks. Check that the payroll program and spreadsheet totals agree.

As Needed and General Tasks

- Backup City financial software onto two sets of disks after each session, filing one at City office and taking one home. Update software as needed. Maintain password control on financial software.
- Monitor Certificates of Deposit and inform Council of current rates and options as CD's come due. Make necessary transfers, keeping in mind depository limits.
- Work with City Attorney to provide resolutions for Council approval of new Bank Repositories.
- Assist Clerk with insurance survey, payroll publications, or other documents needing financial information.
- Work with IPERS for needed documentation on retiring employees
- Obtain new employee information on required forms (Federal and State W-2, I-9, Iowa Central Employee Registry, IPERS beneficiary form). Mail by deadlines. Do not retain copy of IPERS beneficiary forms. File all other forms by employee.
- Provide support for City Accountant during periodic financial audits. Work with IPERS auditor when requested.
- Maintain financial, employee/payroll files and other Treasurer files in locked file cabinet.
- Maintain good supply of checks and window envelopes for payment of bills. Order from Intuit.
- Consult with City Accountant or payroll support.
- Answer questions from public, City Council and City staff.

Desk Procedures:

Bank Statements

All bank statements are reconciled monthly by the Treasurer. Interest and reconciliations for certificates of deposit held by the City are done as interest is posted. Treasurer receives bank statements from Iowa State Bank and Trust (Clinton Street Office) in order to do reconciliations in a timely manner before council meeting.

Certificate of Deposits

As certificates of deposit mature, the City Treasurer will check current rates and advise the Mayor/Council about options for renewal, transfer, or the need to move reserve funds into working bank accounts. A resolution is required for new depositories and for upper limits on deposited funds.

Financial Reports

The following reports are contained in the monthly Council packets distributed prior to the 2nd Tuesday of the month Council meeting:

- Year to Date Budget vs Actual Income Statement by Class and Total
- Year to Date Fund Balances - end previous month
- Monthly expenses by Fund
- Balance Sheet as of end previous month
- Warrants for Council approval - all payments from previous Council meeting to next council meeting

In addition, the following reports are produced as supplementary materials and filed by month:

- Transaction Detail (monthly)
- Activity by Fund (monthly)
- Profit and Loss by Fund (monthly)
- Balance Sheet since last Month (monthly)

The following reports are delivered in Excel format to the Clerk in the first week of the month for inclusion with minutes for newspaper publication, posting, and minute book;

- Warrants from previous months, with date, memo, fund, amount of payment
- Receipts from previous month by fund

Monthly financial reports are filed, by month, in black binders which are shelved chronologically in the City Office. Bank statements, reconciliations, bank notices, voided checks, and other pertinent financial information may also be found in these binders.

Financial Software

The official City books were kept as paper records and on Quicken at Treasurer's home until July 1999. As of August, 2000, books are kept on Quickbooks Pro using the latest version of the software. Some reports are produced in Excel. Computer checks and window envelopes may be ordered from Intuit. The City must subscribe to the Tax Table Service to maintain current IRS tables and maintenance updates. All bookkeeping is done on City computers. Backups are done at close of every session and taken to Treasurer's home.

Income

Income is received by electronic transfer (County traffic violation payments), checks, and a small amount of cash for parking ticket payments. All deposits are made to ISB&T "sweep account", which earns interest. ISB&T City checking account is used for all expense payments and earns no interest. Transfers (or sweeps) to cover checking account transactions are made automatically, which allows the City to keep a minimum balance in the checking account. To date, no fees have been charged for this service.

Cash and checks are received in the City office through the mail (locked external mailbox) and by citizens dropping by during office hours, or by leaving payments in the mailbox. The key to the mailbox is hung on the wall by the side of the internal mailboxes. A backup copy is kept in the file cabinet in the Clerk's/Treasurer/s office. The mail is collected from the lockbox by the Chief of Police. Mail addressed to the City Treasurer & City Clerk is placed in their mailboxes.

Checks are immediately stamped for deposit only. Cash is identified by payor and purpose and placed in Clerk's bank pouch for processing. Clerk records all payments on a deposit report, attaches accompanying documentation (i.e. check stubs, receipts, explanation), dates the report, and places it in Treasurer bank pouch. Treasurer will date and number deposit report and deposit ticket for the day of the actual bank deposit. Deposits are made at least weekly or as needed. Individual checks are listed on the

business deposit ticket, which is imprinted at time of deposit. The separate deposit receipt is attached to the deposit report, which is filed by number in the current fiscal year deposit folder. Treasurer will then enter all information into financial software by date.

Library Cards

Residents may purchase a library card to either the City of Coralville Public Library or the City of Iowa City Public Library. Initially the resident will pay the entire amount to the respective City public library and by submitting the receipt to the University Heights City Treasurer, the resident will be refunded \$75. The Treasurer will then submit the request for approval to the City council for payment to the resident. The \$75 payment is for a twelve month period (i.e. if a half year card is purchased, then \$37.50 will be reimbursed to the resident).

Payroll

The pay period begins on the 24th and ends on the 23rd of each month. Paychecks are distributed on the final business day of the month. Employees who are paid hourly must submit a record of hours worked. An vacation, sick, or personal time taken should be reported within the same pay period. An Excel spreadsheet is provided in addition to the year to date pay stub for a more detailed report on leave used. Chief of Police will sign all officers' timesheets and overtime hours. The rules for hours worked and overtime allowed are explained in the Police Policy and Procedure Manual.

Iowa Public Employees Retirement System (IPERS)

Full and part-time regular police officers are covered by IPERS at the Protection Employee Rate. Reserve officers are not covered. City Clerk and City Treasurer covered at Regular employee rate. Mayor and Council members covered at regular employee rate unless they opt not to participate. Any employee receiving less than \$300 in gross wages per quarter not covered by IPERS. Payments/reports are to be submitted by the 15th of each month to IPERS. Quarterly reports list employees with gross wages and employee detail. Records shall be kept on the beginning and end date of employment for all employees. This information will be needed by IPERS for covered employees upon their retirement.

Payroll accounting is the accounting necessary to pay and to record correctly the salaries or wages of each municipal officer and employee. Income tax laws and pension and retirement programs have added to the importance of keeping adequate payroll records. The City Treasurer should be aware of requirements on minimum wage, overtime pay, child labor and record keeping requirements, particularly under the provisions of the Fair Labor Standards Act.

Other Benefits

Social Security and Medicare are deducted from employee pay and correspondingly, employee portion recorded. Staff health insurance and child support are deducted as directed by employee or state.

Reports

Listed below are the reports the City Treasurer generates throughout the year.

Distributed to Council for Meeting

- Year to Date by Fund with Opening and Closing Fund Balances (End of Previous Month)
- Budget vs. Actual Year-to-Date by Fund (End of Previous Month)
- Balance Sheet (End of Previous Month)
- Warrants for Council Approval (To Meeting Date)

Given to Clerk for Publication

- Warrants and Revenue (End of Previous Month)

Filed in Financial Notebooks

- All of the above
- Profit & Loss (End of Previous Month)
- Transactions by Class (End of Previous Month)
- Transaction Detail (For previous Month)
- Reconciliation Reports for all Bank Accounts
- Budget
- Budget Amendment

State Formatted Reports for:

- Roads Report
- Annual Report
- Budget Report
- Budget Amendment Report

1099 and W-2 Reviews

Monthly, Quarterly, Yearly Payroll Report

Contracts

The City has signed several contracts with local firms for services rendered to the City. These include:

- **Greenwood and Crim, L.L.P.** - Responsible to analyze, coordinate, manage, and prepare the Annual Budget, Annual Budget Amendment (if required), Roads Report and Final Report.
- **Johnson County Refuse** – Garbage pickup, yard waste pickup, recycling pickup, snow removal, leaf pickup, and street cleaning.
- **Leff Law Firm L.L.P.** – Provides the City with the City Attorney.
- **Mediacom** – a Franchise Agreement is in place with Mediacom for cable and high speed access.
- **Paul Moore** – A lease is in place with Mr. Moore for the use of City Hall.
- **Shive Hattery, Inc.** – Provides the City with the City Engineer.

Credit Card

The use of credit cards makes purchases quite easily to be obtained. However as stated above, all cash disbursements (including credit card purchases) require City Council approval. The following policies will be enforced regarding the use of credit card(s) within the City of University Heights.

- The City maintains one credit card account with Hills Bank for the explicit purpose of obtaining City owned assets and operating expenses.
- Personnel authorized to use the credit card for making purchases are (1) Mayor, (2) Mayor pro tem, (3) Police Chief, (4) City Treasurer and (5) City Clerk. All other employees needing to make a purchase using the credit card, must obtain the verbal approval of one of these five people.
- Personnel authorized to use the Credit Card must abide by the Cash Disbursement Policy as stated above.
- After the purchase has been completed, the City Treasurer is to be informed (a note in the mailbox is adequate) identifying the major and minor categories within the City Budget that will cover the credit card purchase.

- Purchasing of goods via the internet makes shopping very enjoyable. However there are security precautions that must be adhered to. Ensure that purchases made over the internet use secured websites. Be aware that the Computers at the City Hall capture key data and stored as “cookies” on the hard disk without anyone being aware of it.

Depository

Authorized List

As of April 2003, the currently authorized financial institutions are:

- Iowa State Bank and Trust Co. (Working and sweep accounts), contact: Kevin Kastendich
- Hills Bank and Trust Company, contact: Brad Langguth
- University of Iowa Community Credit Union

Contact the City Treasurer for the current list of authorized financial institutions. There are two signatures on all accounts.

Protection

Money deposited with banks, credit unions and savings and loans are guaranteed to only \$100,000 by the federal government. However, public funds enjoy additional security through the state of Iowa's sinking fund. As a condition of accepting the deposit of public funds, banks, credit unions and savings and loan associations in the state consent to being assessed by the Treasurer of the state of Iowa to pay into a sinking fund in the event that a financial institution fails. These assessments are deposited into the sinking fund that is used to reimburse a public entity that may have lost funds due to the failure of its financial institution. Financial institutions are required to offer at least the state mandated rate for City deposits.

Hiring

Throughout the year there may be a need to hire someone to perform a specific task for a limited amount of time or for a longer duration. The Mayor is the only person that is allowed to hire someone to perform work for the City. However before this person may begin work or to start receiving a paycheck, the individual must be approved by the City Council at the next scheduled City Council Meeting.

Insurance

The insurance agent that currently supports the City is Craig Welt at AW Welt Ambriso, (319) 887-3700. The policy covers auto, health and liability.

Investment of Funds

Cities shall invest any public funds not currently needed for operating expenses. All investments of public funds must be made in accordance with a written policy adopted by the City. These investments shall be based on (1) safety of the principal as the first priority; (2) liquidity to match expected needs as the second priority; and (3) obtaining a reasonable return as the third priority. Cities may invest in notes, certificates, bonds, prime eligible bankers acceptances and commercial paper rated within the two highest classifications of prime.

A local government does not need a pledge of collateral for the portion of funds in a savings and loan or credit union covered by federal agencies such as the Federal Deposit Insurance Corporation (FDIC) and National Credit Union Administration (NCUA). Funds in excess of that coverage require collateral.

Cities, counties and municipal utilities are eligible to invest in investments pools registered with the Federal Securities and Exchange Commission (SEC) and operated in accordance with federal regulations. The Iowa Public Agency Investment Trust (IP AIT) meets these requirements.

Investment Policy

The following contains the Investment Policy for the City of University Heights, Iowa.

I Policy

It is the policy of the City of University Heights (hereinafter referred to as “the City”) to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting its daily cash flow demands and conforming to all state laws governing investment of public funds.

II Scope

This investment policy applies to all financial assets of the City. These funds are accounted for in the City’s Annual Budget and Financial Report. It is the intention that investments of any and all City funds shall be subject to this policy.

III Standard of Care

In recognition of its fiduciary role in the management of all public funds entrusted to its care, it shall be the policy of the City that all investment balances be invested with the same care, skill, prudence and diligence, under circumstances then prevailing, that a prudent and knowledgeable person would exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Further, it shall be the policy of the City that all investments and investment practices comply with or exceed all statutes and guidelines governing the investment of public funds in Iowa.

IV Investment Objectives

The primary investment for all funds covered by this investment policy shall be, in order or priority, as follows:

- **Safety** – The safeguarding of principal shall be the foremost objective of the investment program. All other objects shall be subordinated to the attainment of this objective.
- **Liquidity** – The investment portfolio shall be managed at all times with sufficient liquidity to meet all daily and seasonal needs, as well as special projects and other operational requirements which might be reasonably anticipated.
- **Return on Investment** – The investment portfolio shall be managed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow characteristics of the portfolio.

V Delegation of Authority

The delegation of authority made hereunder shall be construed narrowly so that where the authority of the officer/employee is in question, the matter shall be brought to the City Council. As the authority to manage the investment of public funds on behalf of the City is derived from State Law and the Charter of the City of University Heights, management of the investment program shall be by the City Treasurer with approval of the City Council. The City Treasurer shall not invest public funds in a manner inconsistent with this Investment Policy.

VI Ethics

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Mayor and City Attorney any material financial interest in financial institutions that conduct business within this jurisdiction, and they shall further disclose any related to the performance of any City investment,

particularly with regard to the time of purchases and sales. The Mayor and City Attorney shall make any such disclosure to the City Council.

VII Authorized Financial Dealers and Institutions

No public deposit shall be made except in a qualified public depository as established by State Law. Borrowing for the sole purpose of investment is prohibited.

VIII Diversification

The City will diversify its investments.

IX Maturity Restrictions

To the extent possible the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase.

X Internal Controls

The books of the City are audited every four years by a CPA. The review will provide internal control by assuring compliance with policies and procedures.

VI Performance Standards

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs. As the investment strategy is passive, the basis used by the City to determine whether market yields are being achieved shall be the three-month U.S. Treasury Bill.

VII Reporting

The performance of each investment shall be stated annually as part of the Annual Budget. The report will include earnings, losses, trades and market breakdown/diversification.

Memberships

The City currently has a membership with the Iowa Association of Municipal Utilities and with the Iowa League of Cities.

Mayor

The role of the Mayor is largely defined in Iowa Code section 372.14 (1999). Under the statute, the Mayor is the chief executive officer of the City and is the presiding officer of the City council. As chief executive of the City, the Mayor provides leadership for the community. Generally the Mayor is responsible for supervising City departments and officers.

- **Presiding member of the council** – While the Mayor is the presiding officer at council meetings, the Mayor is not a member of the council and cannot generally make a motion or vote as a member.
- **Passage or veto of an ordinance, amendment or resolution** – When the council passes an ordinance, amendment or resolution, the Mayor may sign, veto, or take no action on the measure.
- **Appointment and removal powers** – The Mayor's appointment power is fairly limited by statute, although this power may be expanded under City ordinance. The Iowa Code gives the Mayor the responsibility of appointing a chief of police and a Mayor pro tem to act in situations where the Mayor is unavailable or unable to perform the Mayoral duties. The Mayor delivers the Oath of Office to the appropriate personnel.

Safety Deposit Box

The City maintains a Safety Deposit Box at ISB&T in Coralville. The Mayor, Mayor Pro-Tem and City Treasurer are authorized to access the Box.

Warrants & Checks

A warrant may generally be defined as: "An order drawn by the legislative body or an officer of a governmental unit upon its Treasurer directing the latter to pay a specified amount to the person named or to the bearer." Passage of the Home Rule law eliminated the requirement that disbursements be made by warrants. Instead, disbursements may now be made by writing a check to the person to whom the money is due. Cities, however, may continue to use the warrant system as a method of disbursement. In this section, the term "warrant/check" will be used to signify that either system may be employed or that the two instruments are combined.

Forms

Warrants/checks should be pre-numbered when they are printed and every warrant/check should be kept and, if spoiled, should be marked "void." The law requires that warrants/checks must be kept for five years unless they pertain to real property transactions or bond issues, which must be maintained permanently. Other records relating to the issuance of public bonds or obligations must be kept at least 11 years following the final maturity of the bonds or obligations (Sec. 372.13[5]).

Issuance

The City Treasurer has the duty of preparing the warrants/checks. The City Treasurer cannot issue a warrant/check unless the council has approved the expense.

One common practice is for the City Treasurer to prepare a list of the claims or bills, including the pay of employees, and submit this list to the council before or at the beginning of the meeting. Only those bills which are questioned need to be examined and discussed during the meeting. The council needs to approve all the claims on the list submitted by the City Treasurer to be approved.

The council may, by resolution, approve certain claims that may be paid prior to the council approval. These expenses may include, but are not limited to, payroll and associated taxes, bond and interest payments, discounted invoices and such other items as designated by the council. These should also be approved by the City council at its next meeting. Certain items, such as utilities, may be paid by electronic funds transfer on a monthly basis, if approved by council in advance.

Records

The City Treasurer enters each warrant/check in the City financial software when created. The City Treasurer should send the City Clerk the list of all warrants/checks that have been issued and approved by the council for incorporation into the City Council Minutes.

The City Treasurer's "Transaction Detail" distributes the expenses of the City to each fund. It contains a column for each of the funds and the following information:

1. Name of the person or firm to whom the warrant/check is issued.
2. Date of the warrant/check.
3. Number of the warrant/check.
4. Amount of the warrant/check.
5. Account number(s) for further distribution to activity and object subsidiary appropriation/expenditure ledger accounts. .
6. Reason for the payment may be shown, or may be shown only on the duplicate of the warrant/check.

From the City Treasurer's disbursement register, he or she must distribute the expenses by program accounts within a fund comparable to each program or activity listed under each fund in the budget.

Webmaster

The City Webmaster is responsible for the City's Website and technical functions. Specifically this person is responsible to:

- Coordinate the content and organization of data with various departments.
- Ensure that all content within the website have been reviewed and approved by City Council prior to implementation into production.
- Maintain a working relationship with the Johnson County Community Network (JCCN) organization for web server hosting functions.
- Design, maintain and document the development of web pages according to JCCN specifications; creates web pages; reviews work for quality control and consistency.
- Meets with representatives from the City staff and elected officials to discuss web site project requests.
- Implements time-sensitive updates to the website.
- Ensure the domain name is in a working condition.

Zoning Commission

The duties of the Zoning Commission include recommending amendments or modifications to the zoning code, reviewing and commenting on plats, and reviewing site plans. The membership and terms of office are similar to that of the Board of Adjustment. The only change is that a resident who is currently serving on the City Council may not be a member of the Zoning Commission. Per [Iowa Code Section 414.6](#), The Zoning Commission is created. The Commission is appointed by the Mayor and recommends changes to the University Heights Zoning Ordinance.

Appendix A – Record Retention Schedule

This Record Retention Schedule is intended to assist officials of the City in the management of records created and received in the conduct of City business. Ideally, records should facilitate the efficient, economical operation of municipal government, not impede it. This section contains the method of controlling records that can help convert a potential liability into an asset.

The Schedules were produced by the Iowa League of Cities, State Historical Society of Iowa's State Archives and Records Bureau, and Iowa Municipal Finance Officers Association.

Listed below are the detailed schedules which identify those records the City is required to maintain.

- **Schedule 1: Administrative and Legal**
- **Schedule 2: Financial Records**
- **Schedule 3: Payroll and Personnel Records**
- **Schedule 4: Public Works Records**
- Schedule 5: Fire Department Records (not applicable to the City)
- Schedule 6: Parks and Recreation Records (not applicable to the City)
- Schedule 7: Airport Records (not applicable to the City)
- Schedule 8: Library Records (not applicable to the City)
- Schedule 9: Housing Records (not applicable to the City)
- **Schedule 10: Police Records**
- **Schedule 11: Engineering Records**
- Schedule 12: Transit Records (not applicable to the City)
- Schedule 13: Electric Utility Records (not applicable to the City)
- Schedule 14: Water Utility Records (not applicable to the City)
- Schedule 15: Gas Utility Records (not applicable to the City)

Schedule 1: Administrative and Legal Records

Record title	Retention Period	Reason	Custodian
I. Council Proceedings			
A - Minutes			
Official Copy, including agendas	Permanent	<i>Code of Iowa</i> , 372.13(5). Also continuing legal, administrative and historical value.	City Clerk
B - Ordinances			
Current Code	Permanent	<i>Code of Iowa</i> , 372.13(5). Also continuing legal, administrative and historical value.	City Attorney
Superseded code	Two copies permanent	Historical value.	City Attorney
Index	Permanent	Continuing administrative and historical value.	City Attorney
Individual copies of ordinances for disbursements	Until superseded; then destroy	Administrative and legal value ends.	City Attorney
C - Resolutions			
Official copy	Permanent	<i>Code of Iowa</i> , 372.13(5). Also continuing legal, administrative and historical value.	City Clerk
Index	Permanent	Continuing administrative and historical value.	City Clerk
D – Affidavits of publication			
Re: budget & budget amendment	Until audited or 5 years	Fiscal and legal value ends	City Clerk
Re: ordinances	Until recodification	Fiscal and legal value ends	City Attorney
Re: bond issues	Permanent	Continuing legal and historical value.	City Clerk
E – Oaths of Office (current officers only)	If placed in writing, post to official copy of council minutes for permanent retention	Continuing legal and historical value.	City Clerk
F – Fidelity bonds of city officials	5 years after expiration	Legal value ends.	City Attorney
II. Real Property			
Note: The only real property the city owns is the City Park.			
II. Permits and Licenses			
Cigarette	5 years	Administrative and	City Clerk

		legal value ends.	
Liquor and beer	5 years	Administrative and legal value ends.	City Clerk
Special events (block parties, etc.)	5 years	Administrative and legal value ends.	Chief of Police
III. General			
A – Accidents on city property			
Claims settled out of court	10 years after settlement	Legal value ends.	City Attorney
District Court decisions	Permanent	Continuing legal value.	City Attorney
B - Bids			
Accepted	5 years	Legal and fiscal value end.	City Clerk
Rejected	5 years or 1 year after audit	Legal and fiscal value end.	City Clerk
C – Contracts or agreements for services, purchase of equipment or supplies, concessions. (Also Chapter 28E Agreements)			
	10 years after expiration	Legal value ends.	City Attorney
H – Equipment records			
Inventories	While current	Administrative value ends	City Clerk
Computer equipment inventory	While current	Administrative value ends	City Clerk
I – Franchises (Mediacom)			
	5 years after expiration	Legal value ends.	City Attorney
J – Insurance policies			
	5 years after expiration	Legal value ends.	City Clerk
K – Leases (City Hall)			
	5 years after expiration	Legal value ends.	City Attorney
L – Legal actions			
Civil lawsuits and administrative law proceedings	5 years after closure	Administrative and legal value ends.	City Attorney
Criminal and municipal infraction cases – closed	1 month	Administrative value ends.	City Attorney
Civil case – closed	5 years	Administrative value ends.	City Attorney
M – Legal opinions			
Informal opinions	5 years	Legal and administrative value ends.	City Attorney
Formal opinions	Permanent	Continuing legal value.	City Attorney
O – Minutes of any board or commission			
	Permanent	Continuing administrative and historical value.	City Clerk
P – Notices sent to citizens to comply with ordinances			
	5 years after disposition	Legal and administrative value ends.	City Attorney
Q – Petitions from citizens			
	5 years after issue closed. Appraise those dealing with significant issues	Administrative and legal value ends. Possible historical value.	City Attorney

	for possible permanent retention.		
R – Promotional materials			
City newsletters	Permanent	Continuing historical value.	City Clerk
S – Photos, scrapbooks	Appraise for permanent retention of 2 copies	Possible historical value.	City Clerk

Schedule 2: Financial Records

Record title	Retention Period	Reason	Custodian
I. Revenue			
A – Notice of property tax allocation from county	5 years	Fiscal value ends.	City Treasurer
B – Notice of liquor tax allocation from state	5 years	Fiscal value ends.	City Treasurer
E – Investments (Notice of interest earned or reports of growth, dividends, purchase, sale, etc.)	5 years	Fiscal value ends.	City Treasurer
F – Parking revenue (Income from violations (ticket copies, logs or docketts, daily receipts, monthly summaries, deposit slips))	5 years	Fiscal value ends.	City Treasurer
G – Road Use Tax Fund records (Annual street finance report)	5 years	Fiscal value ends.	City Treasurer
H – Claims for refunds of state sales tax	5 years	Fiscal value ends.	City Treasurer
I – Claims for refunds of state fuel tax	5 years	Fiscal value ends.	City Treasurer
K – Bond issues and proceedings (bond certificates)	5 years after final recall	Fiscal value ends.	Safety Deposit Box
II. Accounting			
A – Source documents			
1. Accounts payable			
- Invoices, statements, bills	5 years	Fiscal value ends.	City Treasurer
- Claims presented to council	5 years	Fiscal value ends.	City Treasurer
- Check/warrant copies or stubs	5 years	Fiscal value ends.	City Treasurer
2. Accounts receivable			
- Invoices, statements, bills	5 years	Fiscal value ends.	City Treasurer
B – Books of original entry (general journal)	10 years	Fiscal value ends.	City Treasurer
C - Ledgers			
General ledger	Permanent	Continuing fiscal value.	City Treasurer
Subsidiary revenue ledger cards	10 years	Fiscal value ends.	City Treasurer
Subsidiary appropriation / expenditure cards	10 years	Fiscal value ends.	City Treasurer
III. Banking			
A – Checking account statements	5 years	Fiscal value ends.	City Treasurer
B – Check/warrant register (same as disbursement journal, above)	10 years	Fiscal value ends.	City Treasurer
C – Cancelled checks/warrants	5 years	Fiscal value ends.	City Treasurer
D – Savings account statements	5 years	Fiscal value ends.	City Treasurer
E – Reconciliation worksheets	5 years	Fiscal value ends.	City Treasurer
IV. Financial Reports			
A – Annual financial report	Permanent	Continuing fiscal value.	City Treasurer
B – Treasurer’s and/or clerk’s report	5 years	Fiscal value ends.	City Treasurer
C – Sales tax and use tax reports	5 years	Statute of limitations	City Treasurer

		on audit.	
D – Grant reports	5 years after audit; 7 years if not audited; grant terms if not stated therein	Fiscal value ends.	City Treasurer
V. Audits	Permanent	Continuing fiscal and historical value.	City Treasurer
VI. Budget			
B – Annual budget forms	5 years	Fiscal value ends.	City Treasurer
C – Final budget and certificate summary	2 copies permanent	Continuing fiscal and historical value.	City Treasurer
D – Budget amendments	2 copies permanent	Continuing fiscal and historical value.	City Treasurer

Schedule 3: Payroll and Personnel Records

Record title	Retention Period	Reason	Custodian
I. Payroll			
A – Payroll journal (Shows name, SSN, earnings, deductions, net pay per pay period and yearly totals)	60 years	Fiscal value ends. (Satisfies long-term need for future salary and pension inquiries.)	City Treasurer
B – Payroll support documents (time sheets and reports of sick or vacation leave)	5 years	Fiscal value ends.	City Treasurer
C – Federal reporting forms			
W-2, W-3, W-4	5 years	Fiscal value ends.	City Treasurer
941E quarterly report	5 years	Fiscal value ends.	City Treasurer
Copy of deposit card	5 years	Fiscal value ends.	City Treasurer
1099, 1096	5 years	Fiscal value ends.	City Treasurer
D – State reporting forms			
Withholding agents report	5 years	Fiscal value ends.	City Treasurer
Job Service report	5 years	Fiscal value ends.	City Treasurer
Copy of deposit card	5 years	Fiscal value ends.	City Treasurer
Iowa Public Employees Retirement System	5 years	Fiscal value ends.	City Treasurer
II. Personnel			
A – Individual employee file			
Claim for IPERS	60 years	Administrative value ends. (Satisfies long-term need for future inquiries.)	City Treasurer
Unemployment insurance claims	5 years	Fiscal value ends.	City Treasurer
Garnishments	Through closure plus 1 year	Fiscal value ends.	City Treasurer
Enrollment for direct deposit, insurance, savings bonds, etc.	While current	Administrative value ends.	City Treasurer
E – Health insurance payments, claims			
Employer's report	5 years	Administrative and legal value ends.	City Treasurer
OSHA report	5 years	Administrative and legal value ends.	City Treasurer
Worker's compensation reports	2 years from date of occurrence which benefits are claimed or 3 years from last payment of weekly compensation benefits	<i>Code of Iowa</i> , 85.26. Legal value ends.	City Treasurer

Schedule 4: Public Works Records

Record title	Retention Period	Reason	Custodian
I. General records common to both Engineering Departments and Planning and Zoning Departments			
B. City maps, both current and outdated (roads, streets, zoning, parks, flood plains, topography, storm and sanitary sewer, water and gas mains)	Permanent	Continuing administrative and historical value.	City Engineer
III. Planning and Zoning Records			
D – Minutes of the board or commission	Permanent	Continuing administrative and historical value.	City Clerk
IV. Building Inspection Records			
A – Building and/or site plans (Residential)	5 years	Administrative value ends.	City Clerk
E – Minutes of the Board of Adjustment (note: Board has not met in the past 6 years)	Permanent	Continuing administrative and historical value.	City Clerk
F – Permits (or the application whichever has the most information on building, plumbing, heating, air conditioning, electrical, sewer, excavation, demolition, occupancy, street, sidewalk)	Permanent	Continuing administrative and historical value.	City Clerk

Schedule 10: Police Records

Record title	Retention Period	Reason	Custodian
II. Personnel			
Staff meeting minutes and index	Permanent	Continuing administrative value	Chief of Police
Personnel record of discipline, demotion, promotion, awards	5 years after termination of employment	Administrative value ends.	Chief of Police
Personnel training records	Permanent	Continuing administrative value.	Chief of Police
Significant exposure and insignificant exposure reports	Permanent	Continuing administrative value.	Chief of Police
Outside-event overtime requests, assignments and billings	5 years	Administrative value ends.	Chief of Police
Policies and procedures manual and updates	Permanent	Continuing historical value.	Chief of Police
III. Records and Reports			
Arrest book	Permanent	Continuing administrative value.	Chief of Police
Trips Cards	7 years	Administrative value ends.	Chief of Police
Investigation reports	10 years	Administrative value ends.	Chief of Police
Accident reports	7 years	Administrative value ends.	Chief of Police
Arrest records (hard copy)	10 years	Administrative value ends.	Chief of Police

Schedule 11: Engineering Records

Record title	Retention Period	Reason	Custodian
Plats of city-owned property and easements granted to city	Permanent	Continuing administrative and historical value	Johnson County Courthouse
Topography maps, flood plain maps (as available)	Permanent	Continuing administrative and historical value	City Engineer
Utility location maps and plats (as available)	20 years	Continuing administrative and historical value	City Engineer
As built and record drawings of city buildings, streets, and supporting infrastructure (as available)	Permanent	Continuing administrative and historical value	City Engineer
Capital improvement project specifications	10 years	Continuing administrative and historical value	City Engineer
Capital improvement project files	10 years after project completed	Administrative and fiscal value ends	City Engineer
Survey Notes	Permanent	Continuing administrative and historical value	City Engineer
Nuclear density gauge logs	10 years	Permit Requirement	City Engineer
Studies/surveys	10 years	Possible historical value. Appraise for permanent retention of 2 copies	City Engineer
Complaints	5 years after settlement	Administrative value ends	City Engineer
Daily diaries or logs (appointment calendar) activity, radio, telephone logs	5 years	Administrative value ends	City Engineer
Correspondence with regulatory agencies division re: inspections, certifications, correction of violations	10 years	Administrative value ends. Appraise for possible historical value	City Engineer
Master plans (5- to 10- year projections)	5 years	Administrative value ends. Appraise for possible historical value.	City Engineer