

AGENDA

City of University Heights, Iowa
Special City Council Meeting
March 28, 2023
Meeting to be conducted electronically
7:00-9:00 p.m.

Meeting called by Mayor Louise From

	TOPIC	OWNER
7:00 Call to Order Special Meeting	Roll Call	Louise From
	General discussion of budget for fiscal year 2023-2024 . Consideration of Resolution 23-09 setting a Public Hearing for 7:00 pm April 25, 2023 on the fiscal year 2023-2024 budget	Steve Kuhl Steve Ballard Bobby Scott
Announcements		
9:00 Adjournment		Louise From

Next Regular City Council Meeting is April 11, 2023. All future meetings will be by electronic means pursuant to Iowa Code section 21.8. Meetings will be held by Zoom. If you wish to participate in the meeting, please email admin@university-heights.org for instructions on how you may log in from home or watch remotely at the University Heights Community Center.

City of University Heights
FY24 Budget Summary

Enclosed with your materials is the FY24 budget worksheet which will be discussed on March 28, 2023. Although the budget for fy24 is somewhat similar to a large portion of current year fy23, there have been some challenges on the way that have resulted in a tighter budget situation. Fortunately, we have some accumulated funds on hand to help us with this budget.

Inflation has had an impact on our current operations as well as projections for fy24. Various costs, payroll, and contracted services have increased, while revenues have not risen nearly as fast. The recent property tax issues resulted in the City levying for about \$21,000 less than what would have been available under the prior years' valuation methods. Total property taxes increased by about \$39,000, which is an increase from fy23 of just a bit less than 4%. Inflation rates have been higher than the rates of revenue increases.

The net surplus or deficit is only the result of increases and decreases in cash, which is not necessarily a clear indicator if the City's daily operations are on a positive or negative level. For instance, in fy22 we had a surplus of over \$200,000, which was due primarily to not spending all of the hotel/motel tax revenue received. In the current year, we have had and likely will end up with a very large surplus, usually over \$1 million, which is attributable mostly to the bond sale proceeds in July 2022. Going into fy24, we likely will have around \$815,000 of unspent bond proceeds on hand to fund most of the \$1,000,000+ capital projects for fy24, so in this case we will have a large deficit for fy24 primarily due to spending these bond proceeds currently on hand.

For budgeting purposes, we estimate revenue conservatively, and expenses are based on past experience, current spending levels, and projected increases or decreases. Some of our expenses are contingency-based. For fy24, we have \$55,000 set aside for street panel repairs, but whether or not they happen is up to circumstances. When we don't have to pay for any contingent budget items, and receive more revenues than budgeted, we likely will end up better than the budget projections.

For fy23 and fy24, we are targeting the street panel replacements to be paid from accumulated road use tax funds. RUT (Road Use Tax) funds have increased in the past few years due to fewer repairs and milder winters this year and last, which has contributed to paying less for snow removal costs. In Iowa, certain funds that accumulate a fund balance in excess of the current year revenue must either spend the excess down as soon as practical, or develop a long-term plan for spending the excess balance. We have had a balance in RUT the past two years that is near or above the annual revenue amount, so in our case, it would be practical to fund these contingent panel replacement costs from the excess accumulated balance. The adjustments at the bottom of the last page of the budget worksheet account for the excess funds being available to fund the street panels should they be necessary.

We also have a little over \$69,000 of unspent ARPA (American Rescue Plan) funds on hand that we could retain to cover the "assumed loss of revenue" from COVID. We will need to identify specific costs in fy24 that will be covered with ARPA funds if that is what the City decides to do with the remaining funds. At the end of the budget worksheet, I have included the ARPA funds on hand in the add-back from the net deficit to the estimated operating surplus or deficit amounts.

At the end of the budget worksheet, you will see a reconciliation from Net Surplus or (Loss) to an estimate of operations funded from current year operations and available funds on hand. In fy23, we need to include the \$80,000 ARPA grants awarded this year and the ECICOG admin fees of \$4,325, and then show the street panel replacements covered by Road Use funds on hand. FY24 has adjustments for 2022 bond proceeds on hand to pay for capital projects, the unspent ARPA money we could retain to fund the "revenue loss", and Road Use funds on hand for street panel contingencies. What this means is we can fund these deficits for the two years 23 and 24 with funds on hand. Going forward into fy25, we likely won't have any ARPA funds left over, and any excess Road Use funds won't be able to be estimated better until a year from now. So, we do have some challenges ahead but we also have some additional sources of funds that could be used, such as the 5% of the hotel/motel tax that is unrestricted for use.

City of University Heights, Iowa

	FY 21/22		Original Budget FY 22/23	FY 23/24		Comments	GENERAL	ROAD USE
	Amended Budget	Actual		Proposed Budget FY 23/24				
Revenue and Other Financing Sources								
REVENUE								
PROPERTY TAXES								
Transit Levy	36,485.00	36,245.16	42,120.00	46,366.00		As needed	46,366.00	
Library Services Levy	21,604.00	21,461.43	22,929.00	23,776.00		\$0.27 levy	23,776.00	
Regular Property Tax	648,111.00	643,843.22	687,857.00	713,278.00		\$8.10 levy	713,278.00	
Debt Service Levy	119,323.00	117,917.39	126,982.85	126,660.28		As needed		
Insurance Levy	8,214.00	8,165.43	8,700.00	10,700.00		As needed for all except workers comp	10,700.00	
FICA & IPERS/Benefits Levies	131,565.78	130,694.40	143,204.56	143,502.94		As needed - FICA/MC, IPERS, UE, Wcomp		
	965,302.78	958,327.03	1,031,793.41	1,064,283.22				
Gas/Electric Utility Excise adjustment	-	-	(7,499.00)	(7,382.00)		to Other City Taxes	(5,647.00)	
Commercial Property Tax Replacement adjustment	-	-	(6,985.00)	-		Now calculatd outside of property taxes		
Total PROPERTY TAXES	965,302.78	958,327.03	1,017,309.41	1,056,901.22				
OTHER CITY TAXES								
Hotel/motel Tax								
50% voter initiative (tourism)	112,500.00	106,101.97	105,000.00	180,000.00		Restricted to tourism/visitor purposes		
50% remainder	112,500.00	106,101.97	105,000.00	180,000.00		90% restricted - 10% unrestricted		
Utility Excise Tax	6,943.00	8,490.14	7,499.00	7,382.00		from Property Taxes	5,647.00	
Total OTHER CITY TAXES	231,943.00	220,694.08	217,499.00	367,382.00				
TAX INCREMENT FINANCING (TIF) RECEIPTS	717,461.00	716,251.57	658,829.00	635,142.00		Per TIF request Nov. 2022 - adjusted further by Auditor's Office		
LICENSES & PERMITS								
Beer/Wine/Liquor/Cig Permits	1,800.00	2,905.00	1,215.00	2,000.00				
Building/Equipment Permits	6,000.00	5,607.74	12,000.00	12,000.00				
Parking Permits	620.00	585.00	700.00	2,000.00				
Marietta Football Parking Permits	280.00	280.00	300.00	1,400.00				
Rental Permits	33,500.00	33,455.50	35,000.00	33,500.00				
Total LICENSES & PERMITS	42,200.00	42,833.24	49,215.00	50,900.00			50,900.00	
USE OF MONEY & PROPERTY								
Interest on Cash Investments	4,500.00	5,675.08	7,500.00	15,000.00		1% on \$1,500,000 average balance		
Total USE OF MONEY & PROPERTY	4,500.00	5,675.08	7,500.00	15,000.00			15,000.00	
INTERGOVERNMENTAL/SHARED REVENUE								
Federal Shared Revenues								
Traffic Safety/Alcohol Incentive grants	0.00	0.00	0.00	0.00		none		
Sunset Street Repair Project 2025			0.00	0.00		Capital project funding fy25		
CARES	0.00	0.00	0.00	0.00		none		
FEMA - Derecho	15,489.03	15,489.03	0.00	0.00		none		
American Rescue Plan	76,705.27	76,705.27	76,705.27	0.00		2nd installment in fy2023 - 1st was in fy2022		
	92,194.30	92,194.30	76,705.27	0.00				
State Shared Revenues								
Road Use/Street Construction	153,000.00	165,337.75	150,000.00	160,000.00				160,000.00
Commercial Property Tax Replacement /Backfill	6,712.00	21,896.43	6,985.00	11,301.00		BPTC - 6,062 / Backfill - 5,239	8,548.00	
Road Use/Street Construction	0.00	0.00	0.00	0.00				

	159,712.00	187,234.18	156,985.00	171,301.00	
Total INTERGOVERNMENTAL/SHARED REVENUE	251,906.30	279,428.48	233,690.27	171,301.00	
CHARGES FOR SERVICES					
Police reports/structural compliance	2,000.00	2,061.00	1,500.00	2,500.00	2,500.00
SPECIAL ASSESSMENTS / OUP SPECIAL ASSESSMENTS	103,594.74	118,003.84	72,957.24	72,036.18	As needed for P&I on OUP debt
MISCELLANEOUS REVENUES					
Cable TV Franchise	11,600.00	11,829.95	11,700.00	12,000.00	
Fines					
Parking Fines	6,200.00	5,896.00	4,000.00	6,000.00	
Other Fines	0.00	0.00	0.00	0.00	
Traffic Fines-Clk of Ct	10,000.00	11,980.54	12,000.00	12,000.00	
Misc. Income/Contributions	30,700.00	30,700.00	600.00	600.00	
Misc Income/Other	0.00	0.00	1,000.00	1,000.00	
Legal Fees Reimbursements	40,755.00	40,755.00	0.00	0.00	
Engineering Fees Reimbursement	2,419.20	2,419.20	0.00	0.00	
Olive Ct. developer/COIC contributions	0.00	0.00	0.00	0.00	Project completed fy2021
Golfview Avenue - Moore contributions	30,000.00	30,000.00	0.00	0.00	Project completed fy2022
Refunds and Reimbursements	49,447.50	37,542.25	0.00	0.00	Primarily UI charges for police services
Sale of Property & Merchandise	0.00	0.00	0.00	0.00	
Total MISCELLANEOUS REVENUES	181,121.70	171,122.94	29,300.00	31,600.00	31,600.00
Total Revenue	2,500,029.52	2,514,397.26	2,287,799.92	2,402,762.40	
OTHER FINANCING SOURCES					
Bond Financing Proceeds	0.00	0.00	1,061,300.00	246,329.50	To fund Capital Projects - remaining funds 2022A bonds - \$818,670.50 remainder to fund - \$246,329.50
Sale of Police Cars	6,000.00	6,000.00	0.00	0.00	
Other	0.00	0.00	0.00	0.00	
Total Other Financing Sources	6,000.00	6,000.00	1,061,300.00	246,329.50	
TOTAL REVENUE AND OTHER FINANCING SOURCES	2,506,029.52	2,520,397.26	3,349,099.92	2,649,091.90	902,668.00 160,000.00

Expenses and Other Financing Uses

EXPENSES

CAPITAL PROJECTS

Olive Ct. reconstruction	0.00	0.00	0.00	0.00	completed fy2021
Arterial bus stop landings	0.00	0.00	13,300.00	0.00	completed fy2023
Golfview Avenue project	73,000.00	72,414.18	0.00	0.00	completed fy2022
Swisher Tract					none
Melrose West street improvements			70,000.00	70,000.00	Project #8 - 2022A bond
Koser mill and overlay			383,000.00	397,000.00	Project #5 - 2022A bond
Highland Drive mill and overlay			202,000.00	208,500.00	Project #4
Koser damaged panels			0.00	0.00	completed fy2022 - moved to streets
Mahaska damaged panels			0.00	0.00	completed fy2022 - moved to streets
Ridgeview Avenue panel replacements			0.00	80,000.00	Project #2
Monroe Street panel replaxements			0.00	72,500.00	Project #3
Marietta mill and overlay			99,500.00	98,000.00	Project #6
Melrose design work for 2024/25 project			80,000.00	55,000.00	Project #7 - 2022A bond

Oakcrest/Mahaska intersection			89,000.00	84,000.00		
Sunset/Highland ADA			67,000.00	0.00		
Sunset/Marietta ADA			34,000.00	0.00		
Sunset St. Pavement/Pedestrian Improv. 2025				0.00		
Melrose crossing east city limit	0.00	0.00	23,500.00	0.00		
Total CAPITAL PROJECTS	73,000.00	72,414.18	1,061,300.00	1,065,000.00		
PUBLIC SAFETY						
Crossing Guard						
Wages	5,000.00	4,980.00	5,000.00	5,000.00		5,000.00
Employee Benefits & Costs						
FICA	310.00	308.76	310.00	310.00	6.20%	
Medicare	72.50	72.21	72.50	72.50	1.45%	
IPERS	472.00	470.11	472.00	472.00	9.44%	
SUTA	60.00	49.80	60.00	5.00	0.10%	
Total Benefits & Costs	914.50	900.88	914.50	859.50		
Supplies	0.00	0.00	0.00	0.00		
Total Crossing Guard	5,914.50	5,880.88	5,914.50	5,859.50		
Police						
Overtime and Part-time Pay/Health Insur in-lieu	75,000.00	89,321.95	41,800.00	44,000.00		
Police Gross Wages	337,000.00	327,860.39	355,000.00	374,000.00		
Total Police Gross Wages	412,000.00	417,182.34	396,800.00	418,000.00		
Police Benefits & Costs						
Police FICA	25,544.00	25,661.15	24,601.60	25,916.00		
Police Medicare	5,974.00	6,001.16	5,753.60	6,061.00		
Police IPERS	38,357.20	38,839.67	36,942.08	38,915.80		
Police Health Insurance	49,450.00	51,106.88	57,000.00	48,200.00		
Police Workers Compensation	9,000.00	10,528.00	7,450.00	11,630.00		
Police SUTA	1,980.00	2,002.49	2,100.00	418.00		
Total Police Benefits & Costs	130,305.20	134,139.35	133,847.28	131,140.80		
Staff Development						
Regular Officer Training						
Meetings and conferences	250.00	0.00	0.00	0.00		
Officer/Skills Training	1,800.00	1,625.00	1,800.00	1,800.00		
Training Supplies	500.00	375.00	100.00	100.00		
Total Staff Development	2,550.00	2,000.00	1,900.00	1,900.00		1,900.00
Repair/Maint/Utilities						
Vehicle Operations						
Fuel	11,000.00	9,530.70	10,000.00	12,000.00		
Washes	750.00	650.00	750.00	750.00		
Other	0.00	0.00	0.00	0.00		
Total Vehicle Operations	11,750.00	10,180.70	10,750.00	12,750.00		
Maintenance and Repairs						
Bicycle Maint/Repair	0.00	0.00	0.00	0.00		
Car Maint/Repair	2,800.00	2,714.56	3,000.00	3,000.00		
Total Maintenance and Repairs	2,800.00	2,714.56	3,000.00	3,000.00		
Telecommunications Expense						
IT Support	2,000.00	0.00	750.00	1,500.00		

Project #1 - 2022A bond included in Sunset St. below - **2025** project included in Sunset St. below - **2025** project **2025** project delayed to future years

Base is comp for 5 FTEs
COLA increase plus increase to in lieu 418,000.00

9.31%
Premium increase 5.5% in 2023, same for 2024; total estimated cost \$53,700, less employee share \$5,500 (3 covered)

Mediacom/Verizon/etc	8,500.00	8,387.68	8,000.00	8,500.00	
Other	0.00	0.00	0.00	0.00	
Total Telecommunications Expense	10,500.00	8,387.68	8,750.00	10,000.00	
Total Vehicle, Repairs and Maintenance and Telecommunications	25,050.00	21,282.94	22,500.00	25,750.00	25,750.00
Contractual Services					
Police Insurance-Car/Liability/E&O	4,234.00	4,234.00	4,400.00	5,400.00	
Special Events	0.00	0.00	250.00	250.00	
Payments to Other Agencies					
Johnson Co. Sheriff - jail fee	200.00	0.00	200.00	200.00	
Evidence testing	150.00	0.00	150.00	150.00	
Printing/Copying	250.00	0.00	250.00	250.00	
Garage Rental	1,200.00	1,200.00	1,500.00	1,500.00	
Prof Serv-Psych Testing-Physicals	150.00	150.00	150.00	150.00	
Total Contractual Services	6,184.00	5,584.00	6,900.00	7,900.00	7,900.00
Commodities					
Car Purchase/Car Lease	77,600.00	77,028.96	77,600.00	77,600.00	
Minor Equipment					
Regular Officer Uniform	1,000.00	377.65	2,000.00	2,000.00	
Operating Equipment	9,000.00	15,697.10	10,000.00	10,000.00	
Total Minor Equipment	10,000.00	16,074.75	12,000.00	12,000.00	
Major Equipment					
Other Equipment	0.00	0.00	0.00	0.00	
Car Equipment	0.00	0.00	0.00	0.00	
Total Major Equipment	0.00	0.00	0.00	0.00	
Supplies and Other					
Office Supplies	0.00	0.00	0.00	0.00	
Operating/Office Supplies	9,000.00	8,154.04	8,000.00	8,000.00	
TAC10 Records Management	3,892.00	3,892.00	2,040.00	2,040.00	
Ammunition	2,000.00	522.00	2,000.00	2,000.00	
Other Supplies	0.00	0.00	0.00	0.00	
Meetings and conferences	0.00	0.00	750.00	750.00	
Postage/Shipping	100.00	0.00	100.00	100.00	
Business meetings/meals	0.00	0.00	300.00	300.00	
Professional memberships	500.00	435.00	500.00	500.00	
Other Supplies	0.00	0.00	0.00	0.00	
Total Supplies	15,492.00	13,003.04	13,690.00	13,690.00	
Total Commodities	103,092.00	106,106.75	103,290.00	103,290.00	103,290.00
Total Police	679,181.20	686,295.38	665,237.28	687,980.80	
Animal Shelter					
Contractual Services					
Contractual services	1,235.00	1,108.08	1,448.00	2,478.00	\$206.47 per month 2,478.00
Fire					
Contracts w/Other Agencies					
City of Iowa City Fire Dep't	34,343.00	34,343.00	36,403.00	39,370.00	8.15% increase
Hydrant Flush-City of Iowa City	4,113.52	4,113.52	4,120.00	4,450.00	
Total Fire	38,456.52	38,456.52	40,523.00	43,820.00	43,820.00

Hazmat-Johnson County	614.00	614.00	614.00	614.00	\$0.50 per capita	614.00
Building Inspections						
Building/Rental Inspection salaries	33,500.00	34,320.00	26,000.00	35,000.00	Brian - \$15K ; Terry - \$20K	35,000.00
Employee Benefits and Payroll Taxes						
FICA	2,075.00	2,127.84	1,612.00	2,170.00		
Medicare	485.00	497.64	377.00	507.50		
IPERS	3,160.00	3,239.82	2,454.40	3,304.00		
SUTA	385.00	331.32	312.00	35.00		
Workers Comp insurance	0.00	0.00	0.00	1,015.00		
Total Building Inspections	39,605.00	40,516.62	30,755.40	42,031.50		
Total PUBLIC SAFETY	765,006.22	772,871.48	744,492.18	782,783.80		
CULTURE & RECREATION						
Library	64,826.00	68,692.00	61,253.00	66,889.16	IC - 60,200.24 ; CV = 6,688.92	66,889.16
Community support projects	500.00	500.00	500.00	500.00		500.00
Farmers' Market	0.00	0.00	0.00	0.00		
Culture Art Recreation commission	0.00	0.00	0.00	0.00		
Hotel/motel Tax						
50% voter initiative (tourism)	0.00	0.00	105,000.00	180,000.00	Expenditure/designation of annual income	
Less designated expenditures						
Used for Visioning project	0.00	0.00	-7,500.00	-8,500.00		
Used for CVB membership				-90,000.00	CVB membership	
50% remainder	72,664.00	21,749.60	105,000.00	180,000.00	Expenditure/designation of annual income	
Less designated expenditures						
Used for 2018 bond debt service	-21,840.00	-21,749.60	-19,972.41	-17,734.54	Principal/interest on HMT portion of D/S	
Used for 2022A debt service				-51,062.50	Principal/interest on HMT portion of D/S	
Used for 2022B debt service				-51,952.50	Principal/interest on HMT portion of D/S	
Used for Arterial panel replacements	-40,824.00	0.00	-30,000.00	0.00	Street repair line item	
Used for Local panel replacements	0.00	0.00	-20,000.00	0.00	Street repair line item	
Used for Snow removal	-10,000.00	0.00	-10,000.00	0.00	Portion of Snow removal line item	
Community Center						
Occupancy and operations	6,000.00	5,202.96	6,000.00	6,000.00		6,000.00
Equipment and improvements	1,000.00	8,000.00	1,000.00	1,000.00		1,000.00
Parks						
Park Expenses	3,000.00	2,287.95	3,000.00	3,000.00		3,000.00
Total CULTURE & RECREATION	75,326.00	84,682.91	194,280.59	218,139.62		
COMMUNITY & ECONOMIC DEV.						
Other Set-Aside 5% of TIF	0.00	0.00	32,941.45	31,757.00	Per TIF request Nov. 2022	
OUP Developer Rebate 95% of TIF	686,717.00	700,271.06	625,887.55	603,385.00	Per TIF request Nov. 2022	
Derecho Cleanup	0.00	0.00	0.00	0.00		
CVB membership				90,000.00	25% of Hotel/Motel Tax receipts	
Tree Trimming/Plantings/Management	5,000.00	1,500.00	5,000.00	5,000.00		5,000.00
Total COMMUNITY & ECONOMIC DEV.	691,717.00	701,771.06	663,829.00	730,142.00		
PUBLIC WORKS						
Roads, Bridges, & Sidewalks						
Storm water permit/administration/DNR permit	3,500.00	4,313.00	3,500.00	3,750.00		3,750.00
Contractual Services						
Engineering Fees	61,000.00	62,078.32	65,000.00	65,000.00		10,000.00 55,000.00
Repairs/Improvements						
Street Repairs						
Traffic sign assessment/mgmt	266.00	266.00	250.00			

Arterial panel replacements	40,824.00	40,824.00	30,000.00	33,000.00	33,000.00
Local panel replacements	0.00	0.00	20,000.00	22,000.00	22,000.00
Asphalt patch projects	909.00	909.00	3,500.00	3,500.00	3,500.00
Curb ramp projects	0.00	0.00	0.00		
Miscellaneous street repairs	0.00	0.00	0.00		
Storm sewer/intake repairs	20,000.00	0.00	0.00		
Optional 2nd pavement marking			5,500.00	0.00	
Visioning - Entryway signage	0.00	0.00	7,500.00	8,500.00	
Permeable paver cleaning	0.00	0.00	3,500.00	2,000.00	2,000.00
Striping/Pavement Marking	12,800.00	12,779.75	8,000.00	10,000.00	10,000.00
Street Lighting Electricity	6,600.00	6,048.81	6,600.00	6,600.00	6,600.00
Traffic Controls and Safety					
Traffic Light Electricity	1,200.00	1,009.87	1,200.00	1,200.00	1,200.00
Traffic Lights and Supplies	600.00	1,301.10	600.00	600.00	600.00
Street Signs	250.00	157.80	250.00	700.00	700.00
Snow Removal-Contractual	44,900.00	44,880.50	50,000.00	50,000.00	50,000.00
Street Sweeping-Contractual	250.00	2,000.00	4,000.00	2,500.00	2,500.00
Total Roads, Bridges, & Sidewalks	193,099.00	176,568.15	209,400.00	209,350.00	
Transit					
Contracts-Other Agencies					
IC Bus Service	40,682.00	40,682.04	40,920.00	45,366.00	
SEATS Service	1,200.00	1,050.00	1,200.00	1,000.00	
Total Transit	41,882.00	41,732.04	42,120.00	46,366.00	46,366.00
Sanitation					
Contractual					
Refuse/Recycling	81,474.00	81,988.15	81,474.00	81,474.00	
Refuse Billing Funds from City of Iowa City	-55,872.00	-55,965.05	-55,872.00	-55,872.00	Net cost of \$25,602 (\$2,133.50/mo.) after reimbs received from City of Iowa City
Refuse Billing Services	0.00	0.00	0.00	0.00	
Leaf Vacuuming	18,000.00	18,150.00	18,750.00	19,875.00	
Total Sanitation	43,602.00	44,173.10	44,352.00	45,477.00	45,477.00
Total PUBLIC WORKS	278,583.00	262,473.29	295,872.00	301,193.00	
GENERAL GOVERNMENT					
Mayor/Council Operations					
Salaries-Regular Part Time					
Council	3,890.00	3,890.00	4,000.00	4,000.00	
Mayor	1,967.00	1,967.00	1,967.00	1,967.00	
Total Salaries-Regular Part Time	5,857.00	5,857.00	5,967.00	5,967.00	5,967.00
Employee Benefits & Costs					
FICA	363.00	363.13	369.95	369.95	
Medicare	85.00	84.93	86.52	86.52	
IPERS	0.00	0.00	0.00	0.00	
SUTA	70.00	58.57	71.60	5.97	
Total Employee Benefits & Costs	518.00	506.63	528.08	462.44	
Total Mayor/Council Operations	6,375.00	6,363.63	6,495.08	6,429.44	
Clerk/Treasurer & Finance Admin					
Salaries-Regular Part Time					
Clerk and Treasurer	15,000.00	15,015.82	17,000.00	23,000.00	Clerk - 9,000 / Treas - 14,000 23,000.00
Employee Benefits & Costs					
FICA	930.00	851.23	1,054.00	1,426.00	

Medicare	218.00	199.29	246.50	333.50	
SUTA	150.00	137.26	204.00	23.00	
Workers Comp insurance	40.00	0.00	50.00	55.00	
IPERS	1,415.00	1,417.50	1,604.80	2,171.20	
Total Employee Benefits & Costs	2,753.00	2,605.28	3,159.30	4,008.70	
Staff Development					
Dues & Memberships					
MPOJC/ECICOG Assessments	2,496.00	2,496.00	2,991.00	2,973.00	2023: MPOJC - 1,988; ECICOG - 843, plus 5%
IA League of Cities	922.00	1,242.00	977.00	1,037.00	
Other Dues and Memberships	725.00	725.00	700.00	750.00	Iowa Association of Municipal Utilities
Professional Development	0.00	0.00	0.00	0.00	
Total Staff Development	4,143.00	4,463.00	4,668.00	4,760.00	4,760.00
Contractual Services					
Printing/Copying	200.00	0.00	250.00	150.00	
Bank/CC fees	200.00	126.67	100.00	200.00	
Notary Fees	210.00	60.00	210.00	140.00	
Comprehensive Plan update	0.00	0.00		0.00	
Payroll Expenses	250.00	286.83	300.00	300.00	
Technology/Website Services	6,293.00	6,870.30	5,470.00	5,740.00	CivicPlus - 5,620; RevoPay - 120
Total Contractual Services	7,153.00	7,343.80	6,330.00	6,530.00	6,530.00
Commodities/Technology					
Minor Equipment/Supplies/Techno	1,600.00	1,599.84	1,600.00	1,600.00	
Hardware/software	250.00	0.00	400.00	400.00	
Taping meetings	125.00	125.00	1,200.00	1,200.00	Provisional in event of in-person meetings
Licensing Fees/Google domain/InNav domain	750.00	22.00	772.00	822.00	Google: Current - \$777, Est 2024 - \$800
Office Supplies and Postage	1,000.00	166.38	1,000.00	650.00	
Total Commodities	3,725.00	1,913.22	4,972.00	4,672.00	4,672.00
Total Clerk/Treasurer & Finance Admin	32,774.00	31,341.12	36,129.30	42,970.70	
Election Expenses	1,240.00	1,238.99	0.00	0.00	Next election - Nov 24
Legal Services					
General government	88,000.00	87,187.30	64,000.00	88,000.00	
Rental program	0.00	0.00	0.00	0.00	
Traffic fines	2,000.00	1,420.00	7,000.00	2,000.00	
	90,000.00	88,607.30	71,000.00	90,000.00	90,000.00
Budget and State Form Filing/Exam Fees	9,000.00	8,210.00	9,000.00	9,000.00	9,000.00
Legal Publications	3,000.00	2,776.28	4,000.00	4,000.00	4,000.00
City Hall & General Buildings					
Salaries-Regular Part Time					
janitorial	0.00	0.00	0.00	0.00	
Employee Benefits & Costs					
FICA	0.00	0.00	0.00	0.00	
Medicare	0.00	0.00	0.00	0.00	
IPERS	0.00	0.00	0.00	0.00	
Total Employee Benefits & Costs	0.00	0.00	0.00	0.00	
Repair/Maint/Utilities					
Utilities	3,600.00	2,833.51	3,600.00	3,600.00	
Repairs/Service agreements	600.00	1,014.67	600.00	600.00	
Telecommunications	1,400.00	1,256.66	1,400.00	1,400.00	

Total Repair/Maint/Utilities	5,600.00	5,104.84	5,600.00	5,600.00		
Contractual						
Other	0.00	0.00	0.00	0.00		
Garage rental	450.00	600.00	600.00	600.00		
Total Contractual	450.00	600.00	600.00	600.00		
Commodities						
Supplies	500.00	0.00	500.00	500.00		
Total City Hall & General Buildings	6,550.00	5,704.84	6,700.00	6,700.00		6,700.00
Tort Liability Insurance	4,194.00	4,194.00	4,300.00	5,300.00		5,300.00
Total GENERAL GOVERNMENT	153,133.00	148,436.16	137,624.38	164,400.14		
DEBT SERVICE						
Interest/fees - G.O. bond						
2016 G.O. bond - OUP City hall (\$325K of \$950K)	4,064.00	4,814.00	3,727.23	3,248.29		tax levy
2016 G.O. bond - OUP assessment portion (\$625K)	7,816.00	7,566.00	7,167.77	6,246.71		special assessments
2017 G.O. bond - street improvements	3,354.50	3,075.60	2,607.50	2,086.00		tax levy
2018 G.O. bond - land acquisition:						
Hotel/motel tax portion	3,778.00	4,378.00	3,191.22	2,368.87		hotel/motel tax
Debt service levy portion	8,772.00	8,772.00	8,218.78	7,481.13		tax levy
2022A G.O. bond - hotel/motel tax				31,062.50		hotel/motel tax
2022B G.O. bond - hotel/motel tax				6,952.50		hotel/motel tax
Principal - G.O. bond						
2016 G.O. bond - OUP City hall (\$325K of \$950K)	32,500.00	32,500.00	34,210.53	34,210.53		tax levy
2016 G.O. bond - OUP assessment portion (\$625K)	62,500.00	62,500.00	65,789.47	65,789.47		special assessments
2017 G.O. bond - street improvements	30,000.00	30,000.00	35,000.00	35,000.00		tax levy
2018 G.O. bond - land acquisition:						
Hotel/motel tax portion	18,062.00	18,017.00	16,781.19	15,365.67		hotel/motel tax
Debt service levy portion	41,938.00	41,983.00	43,218.81	44,634.33		tax levy
2022A G.O. bond - hotel/motel tax				20,000.00		hotel/motel tax
2022B G.O. bond - hotel/motel tax				45,000.00		hotel/motel tax
Total DEBT SERVICE	212,784.50	213,605.60	219,912.50	319,446.00		
Total Expenses	2,249,549.72	2,256,254.68	3,317,310.65	3,581,104.56		987,913.16 190,850.00
NET SURPLUS OR (LOSS)	256,479.80	264,142.58	31,789.26	-932,012.67		(85,245.16) (30,850.00)
			(84,325.00)			Grants/fees spent from ARPA in FY23
			(52,535.74)	(932,012.67)		Adjusted Net Surplus or (Loss) to Fund
				818,670.50		2022A bond proceeds unspent 6/30/23
				69,085.54		Retained balance of ARPA funds for
					69,085.54	loss of revenue : 153,410 - 4,325 - 80,000
			60,000.00	55,000.00		Spend down accumulated Road Use Tax Fund
						balance for panel replacements and snow
						removal, instead of using annual Hotel/Motel
						Tax funds
			7,464.26	10,743.37		Net Funded Operations
						(16,159.62) 24,150.00
						Debt Service and Spec Rev
						funds will have a surplus of
						\$2,753 - BPTC/Backfill \$\$

RESOLUTION NO. 23-09

**RESOLUTION SETTING A DATE FOR THE PUBLIC HEARING
ON THE FISCAL YEAR 2023-2024 BUDGET**

WHEREAS, Iowa law requires that Cities hold hearings before adopting annual budgets; and

WHEREAS, the City Council of the City of University Heights, Iowa has selected a date for such hearing concerning the Fiscal Year 2023-2024 budget; and

WHEREAS, interested persons are welcome to express their views and comments regarding the City’s proposed Fiscal Year 2023-2024 budget,

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of University Heights, Iowa, as follows:

1. The City Council shall meet at 7:00 p.m. on the 25th day of April, 2023, by electronic means, at which time a public hearing will be held with respect to the City’s Fiscal Year 2023-2024 Budget. The hearing will be held by electronic means pursuant to Iowa Code § 21.8. Anyone wishing to participate in the meeting, should email admin@university-heights.org for instructions on how to do so.
2. City Staff are hereby directed to provide notice of the public hearing by publication as required by law.

Upon motion by _____, and seconded by _____, the vote was as follows:

	AYE	NAY	ABSENT	ABSTAIN
Gahn	_____	_____	_____	_____
Moore	_____	_____	_____	_____
Schroeder	_____	_____	_____	_____
Scott	_____	_____	_____	_____
Swailles	_____	_____	_____	_____

Upon Roll Call thus recorded, the Resolution is declared adopted this 28th day of March, 2023.

Louise A. From, Mayor

ATTEST:

Mike Haverkamp, City Clerk