

7:00 p.m. PUBLIC HEARING to consider adoption of the Fiscal Year 2024 Budget

AGENDA

City of University Heights, Iowa
 City Council Special Meeting
 April 25, 2023
 Meeting to be conducted electronically
 7:00-8:00 p.m.

Meeting called by Mayor Louise From

	TOPIC	OWNER
7:00 Call to Order Special Meeting	Roll Call	Louise From
Open Public Hearing	Public Hearing to consider the adoption of the Fiscal Year 2024 budget.	Louise From
Close Public Hearing		Louise From
	Consideration of Resolution 23-11 adopting the Fiscal Year 2024 budget. Discussion of amending the Fiscal Year 2023 budget Consideration of Resolution 23-12 setting a Public Hearing for 7:00 p.m., May 23, 2023 on amending the Fiscal Year 2023 budget	Steve Ballard/ Steve Kuhl Bobby Scott
		Louise From
Announcements		
8:00 Adjournment		Louise From

Next Regular City Council Meeting is May 9, 2023. All future meetings will be held by Zoom until further notice. Due to the COVID-19 pandemic, the City of University Heights will hold this meeting by electronic means pursuant to Iowa Code section 21.8. 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.

April '23 – City Attorney's Report (Special Meeting April 25, 2023)

Hotel/Motel Tax. The Courtyard by Marriott Iowa City/University Heights generates hotel/motel tax revenue that is paid to the City. The City Council determines how that tax revenue is allocated and spent. The proposed budget for FY2023-24 estimates that \$360,000.00 in hotel-tax revenue will be received. What follows is a description of the history of the tax related to the Courtyard by Marriott and an outline of the Council's options regarding allocation and expenditure of the tax revenue. Much of this is a repeat from prior legal reports and is included here for reference. The portion related to the FY2023-24 budget is highlighted in green.

- **History.** As the hotel proposal, submittals, and approvals were taking shape in 2017, the Council considered whether to ask voters to approve a hotel/motel tax at the upcoming City Election (November 7, 2017).
 - Under Iowa law, the City could impose a maximum 7% tax on hotel lodging receipts.
 - Approval of the tax required a majority vote.
 - Here is the ballot measure submitted to voters:

Shall the City of University Heights, Iowa impose a hotel and motel tax as provided by Iowa Code ch. 423A at the rate of seven percent (7%) effective January 1, 2018, upon the gross receipts from the renting of any and all rooms in any hotel, motel, inn, or public housing lodge and direct that fifty percent (50%) of revenue from this tax be used for the promotion and encouragement of tourism-related activities in the City and surrounding areas as provided by Iowa law.

The remaining revenues from this tax shall be directed as follows: a) Ninety percent (90%) for neighborhood housing and infrastructure revitalization, including road repairs, neighborhood stabilization and parkland or greenspace acquisition, maintenance, and operation; and b) ten percent (10%) for any lawful purpose.

- Voters overwhelming voted in favor of the tax: 89% yes, 11% no.
- **Tax Revenue Particulars.**
 - The tax remains in effect until repealed or modified by voters. That is, if the Council desired to repeal or change the authorized purposes for spending tax revenue, the Council would have to submit the proposal (repeal or change in purpose) to voters for approval. Until then, the tax remains in place for the purposes authorized by voters in 2017.
 - Tax receipts are paid by the hotel to the Iowa Department of Revenue, which sends those receipts to the City each quarter.
 - The City is authorized to allocate and spend the tax receipts as set forth in the ballot measure and described more particularly below.

- **Permitted Uses of Tax Receipts.** The Council has considerable but not unlimited discretion in terms of allocating and spending the hotel/motel tax receipts.
 - The ballot measure approved by voters permits the Council to allocate and spend tax receipts as follows:
 - 50% must be used “for the promotion and encouragement of tourism-related activities in the City and surrounding areas”.
 - 45% (that’s 90% of the other 50%) must be used for “neighborhood housing and infrastructure revitalization, including road repairs, neighborhood stabilization, and parkland or greenspace acquisition, maintenance, and operation.”
 - 5% (that’s 10% of the other 50%) will be used for “any lawful purpose”.
 - Within these categories, the Council has discretion with respect to how exactly the tax receipts are allocated and spent.
 - 50% tourism-related activities
 - The City Council entered into an agreement with the Iowa City/Coralville Area Convention and Visitors Bureau in July 2022, calling for the following contributions from the City’s hotel-motel tax:
 - FY2022-23 - \$10,000.00.
 - FY2023-24 – 25% of gross hotel-motel tax revenue (or half of the 50% related to tourism).
 - The 25% of gross revenue commitment continues until further resolution by the Council.
 - The other half of the 50% related to tourism may be allocated to many different things, including but not limited to these:
 - Advertising or promotion of the City.
 - Things that would make the City a “destination” or draw people in -
 - Melrose Avenue Streetscape.
 - Signage or banners.
 - Expenses related to Hawkeye Football Gamedays (including additional costs related to law enforcement or portable toilets and trash containers).
 - Improvements and repairs to arterial streets (Melrose Avenue and Sunset Street), which are used by many tourists.
 - The key here is that the expenditure needs to relate to “tourism” - very broadly defines, and not to “normal” City expenses (unless they relate tourism).
 - 45% neighborhood housing and infrastructure revitalization
 - This category is easier to define and is also fairly broad.
 - Items in this category include but are not limited to these:
 - Down payment assistance program.
 - Road repairs – cash payments and/or bond payments (principal and/or interest)
 - Paying the Swisher Tract bond (or any other bond to improve that property or other parkland-type property).
 - Costs of improvements (trails, playground equipment, signage - really anything) related to the Swisher Tract (or any other parkland-type property).
 - 5% any lawful purpose.
 - This category is easiest of all to describe.

- The Council can use the 5% for anything the City needs or wants to pay – existing budget, special projects, debt service...just anything at all.
 - If the City wanted to use the 5% for expenses already covered under the 50% an 45% above, that’s fine, too.
- **Changes in Uses of Tax Receipts.** The Council may change its mind from time to time concerning how it desires to allocate and spend hotel/motel tax receipts. For a particular budget year, the Council could make one allocation, then change that in another budget year. Even on a month-to-month basis, the Council can change how it allocates tax receipts – again, subject to the broad parameters of the first two categories (tourism and housing/infrastructure/parks); concerning the third category (any lawful purpose), the Council can make changes whenever it wants in whatever manner it wants. Some examples:
 - If the Council wanted to use all of the 50% (tourism) for the Melrose Avenue Streetscape Project in a given year, that’s fine. If the Council then wanted to change (or eliminate) the allocation in another year, the Council may do so.
 - If the Council wanted to use all of the 45% (housing/infrastructure/parks) for road repairs in a given year, that’s fine. The Council could then change that in another year.
 - If the Council wanted to “bank” some of the tax receipts in one or more categories and not allocate or spend those in a given year, the Council also may do that.
- **Allocations for FY2023-24.** The Council will consider Resolution No. 23-11 on April 25, 2023.
 - Resolution No. 23-11 makes these allocations with regard to the 45% (housing/infrastructure/parks) category:

● 2018 G.O. bond - principal	\$ 15,365.67
● 2018 G.O, bond - principal and fees (paying agent fees are included for all 3 issues listed)	\$ 2,368.87
● 2022A G.O. bond – principal	\$ 20,000.00
● 2022A G.O. bond - interest and fees	\$ 31,062.50
● 2022B G.O. bond – principal	\$ 45,000.00
● 2022B G.O. bond - interest and fees	\$ 6,952.50
● Total	\$120,749.54
 - Resolution No. 23-11 makes these allocations with regard to the 50% (tourism-related) category:

● Iowa City/Coralville Area Convention and Visitor’s Bureau	\$ 90,000.00
● Visioning project	\$ 8,500.00
● Total	\$ 98,500.00
 - Resolution No. 23-11 reserves the remaining estimated hotel-motel tax revenue of \$140,750.46 to be used for future capital projects that satisfy the spending requirements of the tax (as outlined above – 45% housing/infrastructure/parks; 50% tourism; 5% any lawful purpose). A significant portion of these funds may be used on the future Melrose Avenue Streetscape project.

- Resolution No. 23-11 is attached; the proposed FY2023-24 budget is Exhibit “A” to the Resolution.

Leff/SEB/UH/UH Atty Reports/UHAttyRept April '23 legal report (Special Meeting April 25, 2023)

RESOLUTION NO. 23-11

**RESOLUTION ADOPTING FISCAL YEAR 2023-2024 BUDGET
FOR THE CITY OF UNIVERSITY HEIGHTS**

RESOLVED that the City of University Heights City Budget for FY2023-2024 (ending June 30, 2024) as previously published and as set forth in the attached Exhibit "A" is hereby adopted.

RESOLVED FURTHER that the City Budget contemplates the following expenditures from the 45% portion of anticipated hotel-motel tax revenue authorized for neighborhood housing and infrastructure revitalization, including road repairs, neighborhood stabilization, and parkland or greenspace acquisition, maintenance, and operation:

• 2018 G.O. bond - principal	\$15,365.67
• 2018 G.O. bond - principal and fees (paying agent fees are included for all 3 issues listed)	\$2,368.87
• 2022A G.O. bond – principal	\$20,000.00
• 2022A G.O. bond - interest and fees	\$31,062.50
• 2022B G.O. bond – principal	\$45,000.00
• 2022B G.O. bond - interest and fees	\$6,952.50
• Total	\$120,749.54

RESOLVED FURTHER that the City Budget contemplates the following expenditures from the 50% portion of anticipated hotel-motel tax revenue authorized for the promotion and encouragement of tourism-related activities in the City and surrounding areas:

• Iowa City/Coralville Area Convention and Visitor's Bureau	\$90,000.00
• Visioning project	\$ 8,500.00
• Total	\$98,500.00

RESOLVED FURTHER that it is the intention of the City to allocate annual unspent amounts of hotel-motel tax revenue to future capital projects that satisfy the spending requirements of the tax.

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

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

Upon Roll Call thus recorded, the Resolution is declared adopted this 25th day of April, 2023.

 Louise A. From, Mayor
 ATTEST:

 Mike Haverkamp, City Clerk

Resolution No. 23-11 Exhibit "A"

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2023 - June 30, 2024

City of: UNIVERSITY HEIGHTS

The City Council will conduct a public hearing on the proposed Budget at: Electronically at www.university-heights.org Meeting Date: 4/25/2023 Meeting Time: 07:00 PM

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

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property 11.78755

The estimated tax levy rate per \$1000 valuation on Agricultural land is 0

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number
(319) 337-6900

City Clerk/Finance Officer's NAME
Mike Haverkamp, City Clerk

		Budget FY 2024	Re-estimated FY 2023	Actual FY 2022
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,056,901	1,017,309	958,327
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,056,901	1,017,309	958,327
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	635,142	658,829	716,252
Other City Taxes	6	367,382	357,499	220,694
Licenses & Permits	7	50,900	49,215	42,833
Use of Money and Property	8	15,000	10,000	5,675
Intergovernmental	9	171,301	233,690	279,428
Charges for Fees & Service	10	2,500	1,500	2,061
Special Assessments	11	72,036	72,957	118,004
Miscellaneous	12	31,600	65,300	171,123
Other Financing Sources	13	296,000	1,046,326	6,000
Transfers In	14	192,786	208,585	387,093
Total Revenues and Other Sources	15	2,891,548	3,721,210	2,907,490
Expenditures & Other Financing Uses				
Public Safety	16	782,784	780,492	772,871
Public Works	17	301,193	263,372	262,474
Health and Social Services	18	0	0	0
Culture and Recreation	19	218,139	73,853	84,683
Community and Economic Development	20	730,142	735,213	701,771
General Government	21	164,400	157,624	148,436
Debt Service	22	319,446	302,627	213,606
Capital Projects	23	1,115,000	93,300	72,414
Total Government Activities Expenditures	24	3,631,104	2,406,481	2,256,255
Business Type / Enterprises	25	0	0	0
Total ALL Expenditures	26	3,631,104	2,406,481	2,256,255
Transfers Out	27	192,786	208,585	387,093
Total ALL Expenditures/Transfers Out	28	3,823,890	2,615,066	2,643,348
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-932,342	1,106,144	264,142
Beginning Fund Balance July 1	30	1,693,694	587,550	323,408
Ending Fund Balance June 30	31	761,352	1,693,694	587,550

RESOLUTION NO. 23-12

**RESOLUTION SETTING PUBLIC HEARING ON
AMENDMENT TO FY2022-2023 CITY BUDGET**

WHEREAS, the City of University Heights previously adopted a budget for FY2022-2023; and

WHEREAS, the City Council now deems it advisable to amend the FY2022-2023 City budget; and

WHEREAS, it is necessary to fix a date of the meeting of the City Council at which the proposed FY2022-2023 budget amendment will be considered and at which a public hearing will be held in advance of such consideration,

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

Section 1. This City Council shall meet on May 23, 2023, at 7:00 o'clock p.m. via Zoom teleconference, at which time and place a hearing on the proposed amendment to the City's FY2022-2023 budget will be held.

Section 2. The City Clerk is hereby directed to give notice of the public hearing in a legal newspaper which has a general circulation in the City.

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 25th day of April, 2023.

Louise A. From, Mayor
ATTEST:

Mike Haverkamp, City Clerk

City of University Heights, Iowa

	Original Budget FY 22/23	Actual Through 3/31/2023	Projected Actual FY 22/23	Amended Budget FY 22/23	Comments
Revenue and Other Financing Sources					
Revenue					
PROPERTY TAXES					
Transit Levy	42,120.00	22,923.78	36,686.00	36,686.00	
Library Services Levy	22,929.00	14,212.74	22,756.00	22,756.00	
Regular Property Tax	687,857.00	426,381.75	682,688.00	682,688.00	
Debt Service Levy	126,982.85	77,771.94	125,378.00	125,378.00	
Insurance Levy	8,700.00	5,396.05	8,635.00	8,635.00	
FICA & IPERS/Benefits Levies	143,204.56	88,151.42	141,166.00	141,166.00	
	1,031,793.41	634,837.68	1,017,309.00	1,017,309.00	
Gas/Electric Utility Excise adjustment	(7,499.00)	-	-	-	
Commercial Property Tax Replacement adjustment	(6,985.00)	-	-	-	
Total PROPERTY TAXES	1,017,309.41	634,837.68	1,017,309.00	1,017,309.00	
OTHER CITY TAXES					
Hotel/motel Tax					
50% voter initiative (tourism)	105,000.00	146,766.28	190,000.00	190,000.00	Est. total H/M/T receipts - \$380,000
50% remainder	105,000.00	146,766.29	190,000.00	190,000.00	
Utility Excise Tax	7,499.00	3,692.67	7,499.00	7,499.00	
Total OTHER CITY TAXES	217,499.00	297,225.24	387,499.00	387,499.00	
TAX INCREMENT FINANCING (TIF) RECEIPTS	658,829.00	386,544.97	658,829.00	658,829.00	
LICENSES & PERMITS					
Beer/Wine/Liquor/Cig Permits	1,215.00	1,690.00	2,000.00	2,000.00	
Building/Equipment Permits	12,000.00	14,184.88	18,000.00	19,000.00	
Parking Permits	700.00	2,060.00	2,200.00	2,200.00	
Marietta Football Parking Permits	300.00	1,430.00	1,430.00	1,430.00	
Rental Permits	35,000.00	33,455.70	33,500.00	33,500.00	
Total LICENSES & PERMITS	49,215.00	52,820.58	57,130.00	58,130.00	
USE OF MONEY & PROPERTY					
Interest on Cash Investments	7,500.00	5,436.93	7,500.00	7,500.00	
Total USE OF MONEY & PROPERTY	7,500.00	5,436.93	7,500.00	7,500.00	
INTERGOVERNMENTAL/SHARED REVENUE					
Federal Shared Revenues					
Traffic Safety/Alcohol Incentive grants	0.00	0.00	0.00	0.00	
CARES	0.00	0.00	0.00	0.00	
FEMA - Derecho	0.00	0.00	0.00	0.00	
American Rescue Plan	76,705.27	76,705.27	76,705.27	76,705.27	

	76,705.27	76,705.27	76,705.27	76,705.27
State Shared Revenues				
Road Use/Street Construction	150,000.00	121,030.51	155,000.00	155,000.00
Commercial Property Tax Replacement	6,985.00	3,492.65	6,985.00	6,985.00
FEMA - Derecho - state share		10,326.02	10,326.02	10,326.02
Other	0.00	0.00	0.00	0.00
	156,985.00	134,849.18	172,311.02	172,311.02
Total INTERGOVERNMENTAL/SHARED REVENUE	233,690.27	211,554.45	249,016.29	249,016.29
CHARGES FOR SERVICES				
Police reports/fingerprinting	1,500.00	1,954.00	2,500.00	2,500.00
SPECIAL ASSESSMENTS / OUP SPECIAL ASSESSMENTS	72,957.24	57,126.63	72,957.24	72,957.24
MISCELLANEOUS REVENUES				
Cable TV Franchise	11,700.00	9,362.28	12,500.00	12,500.00
Fines				
Parking Fines	4,000.00	5,172.92	5,500.00	5,500.00
Other Fines	0.00	300.00	300.00	300.00
Traffic Fines-Clk of Ct	12,000.00	3,089.29	4,000.00	4,000.00
Misc. Income/Contributions	600.00	500.00	500.00	500.00
Misc Income/Other	1,000.00	3,454.15	3,500.00	3,500.00
Misc Income/Comm Ctr rent		225.00	225.00	225.00
Legal Fees Reimbursements	0.00	0.00	0.00	0.00
Engineering Fees Reimbursement	0.00	0.00	2,800.00	2,800.00
Olive Ct. developer/COIC contributions	0.00	0.00	0.00	0.00
Golfview Avenue - Moore contributions	0.00	0.00	0.00	0.00
Refunds and Reimbursements	0.00	30,401.33	42,000.00	42,000.00
Sale of Property & Merchandise	0.00	0.00	0.00	0.00
Total MISCELLANEOUS REVENUES	29,300.00	52,504.97	71,325.00	71,325.00
Total Revenue	2,287,799.92	1,700,005.45	2,524,065.53	2,525,065.53
OTHER FINANCING SOURCES				
Bond Financing Proceeds	1,061,300.00	1,046,325.50	1,046,325.50	1,046,326.00
Sale of Police Cars	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Total Other Financing Sources	1,061,300.00	1,046,325.50	1,046,325.50	1,046,326.00
Total Revenue and Other Financing Sources	3,349,099.92	2,746,330.95	3,570,391.03	3,571,391.53

Primarily contracted police services

Expenses

CAPITAL PROJECTS

Olive Ct. reconstruction	0.00	0.00		
Arterial bus stop landings	13,300.00	7,132.50	0.00	0.00
Golfview Avenue project	0.00	0.00		
Swisher Tract	0.00	0.00		
Melrose West street improvements	70,000.00	0.00	0.00	0.00
Koser mill and overlay	383,000.00	0.00	0.00	0.00
Highland Drive mill and overlay	202,000.00	0.00	0.00	0.00
Koser damaged panels	0.00	0.00		
Mahaska damaged panels	0.00	0.00		
Marietta mill and overlay	99,500.00	0.00	0.00	0.00
Melrose design work for 2024/25 project	80,000.00	0.00	39,511.49	40,000.00
Oakcrest/Mahaska intersection	89,000.00	0.00	0.00	0.00
Sunset/Highland ADA	67,000.00	0.00	0.00	0.00
Sunset/Marietta ADA	34,000.00	0.00	0.00	0.00
Melrose crossing east city limit	23,500.00	0.00	0.00	0.00
Total CAPITAL PROJECTS	1,061,300.00	7,132.50	39,511.49	40,000.00

Moved to Public Works - Streets

Design fees in 2023 - est. 39,511

PUBLIC SAFETY

Crossing Guard

Wages	5,000.00	2,205.00	3,700.00	3,700.00
Employee Benefits & Costs				
FICA	310.00	136.71	229.40	229.40
Medicare	72.50	31.98	53.65	53.65
IPERS	472.00	208.16	349.28	349.28
SUTA	60.00	21.24	44.40	44.40
Total Benefits & Costs	914.50	398.09	676.73	676.73
Supplies	0.00	0.00	0.00	0.00
Total Crossing Guard	5,914.50	2,603.09	4,376.73	4,376.73

Harold out for a few months

Police

Holiday and Vacation Pay	28,000.00	67,547.38		
Police Gross Wages	368,800.00	249,818.57		
Total Police Gross Wages	396,800.00	317,365.95	415,000.00	415,000.00
Police Benefits & Costs				
Police FICA	24,601.60	19,364.39	25,730.00	25,730.00
Police Medicare	5,753.60	4,529.08	6,017.50	6,017.50
Police IPERS	36,942.08	29,546.81	38,636.50	38,636.50
Police Health Insurance	57,000.00	28,962.14	37,743.86	37,750.00
Police Workers Compensation	7,450.00	10,829.00	14,329.00	14,330.00
Police SUTA	2,100.00	358.59	500.00	500.00
Total Police Benefits & Costs	133,847.28	93,590.01	122,956.86	122,964.00

Staff Development

Regular Officer Training				
Meetings and conferences	0.00	159.71	200.00	200.00
Officer/Skills Training	1,800.00	500.00	1,000.00	1,000.00
Association Dues		440.00	440.00	440.00
Training Supplies	100.00	42.50	100.00	100.00
Total Staff Development	1,900.00	1,142.21	1,740.00	1,740.00
Repair/Maint/Utilities				
Vehicle Operations				
Fuel	10,000.00	8,284.88	10,700.00	10,700.00
Washes	750.00	400.00	600.00	600.00
Other	0.00	0.00	0.00	0.00
Total Vehicle Operations	10,750.00	8,684.88	11,300.00	11,300.00
Maintenance and Repairs				
Bicycle Maint/Repair	0.00	0.00	0.00	0.00
Car Maint/Repair	3,000.00	5,168.23	7,000.00	7,000.00
Total Maintenance and Repairs	3,000.00	5,168.23	7,000.00	7,000.00
Telecommunications Expense				
IT Support	750.00	1,300.00	1,500.00	1,500.00
Mediacom/Verizon/etc	8,000.00	6,310.18	8,500.00	8,500.00
Other	0.00	0.00	0.00	0.00
Total Telecommunications Expense	8,750.00	7,610.18	10,000.00	10,000.00
Total Vehicle, Repairs and Maintenance and Telecommunications	22,500.00	21,463.29	28,300.00	28,300.00
Contractual Services				
Police Insurance-Car/Liability/E&O	4,400.00	5,218.00	5,218.00	5,218.00
Special Events	250.00	0.00	0.00	0.00
Payments to Other Agencies				
Johnson Co. Sheriff - jail fee	200.00	0.00	0.00	0.00
Evidence testing	150.00	0.00	0.00	0.00
Printing/Copying	250.00	0.00	250.00	250.00
Garage Rental	1,500.00	1,500.00	1,500.00	1,500.00
Prof Serv-Psych Testing-Physicals	150.00	0.00	0.00	0.00
Total Contractual Services	6,900.00	6,718.00	6,968.00	6,968.00
Commodities				
Car Purchase/Car Lease	77,600.00	77,028.96	77,028.96	77,600.00
Minor Equipment				
Regular Officer Uniform	2,000.00	662.24	750.00	750.00
Operating Equipment	10,000.00	4,363.50	8,000.00	8,000.00
Total Minor Equipment	12,000.00	5,025.74	8,750.00	8,750.00
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	8,000.00	7,953.35	9,500.00	9,500.00
TAC10 Records Management	2,040.00	3,098.00	3,098.00	3,098.00
Ammunition	2,000.00	717.30	1,500.00	1,500.00
Other Supplies	0.00	0.00	0.00	0.00
Meetings and conferences	750.00	0.00	0.00	0.00
Postage/Shipping	100.00	0.00	0.00	0.00
Business meetings/meals	300.00	0.00	0.00	0.00
Professional memberships	500.00	0.00	0.00	0.00
Other Supplies	0.00	0.00	0.00	0.00
Total Supplies	13,690.00	11,768.65	14,098.00	14,098.00
Total Commodities	103,290.00	93,823.35	99,876.96	100,448.00
Total Police	665,237.28	534,102.81	674,841.82	675,420.00
Animal Shelter				
Contractual Services				
Contractual services	1,448.00	1,085.49	1,448.00	1,448.00
Fire				
Contracts w/Other Agencies				
City of Iowa City Fire Dep't	36,403.00	36,403.00	36,403.00	36,403.00
Hydrant Flush-City of Iowa City	4,120.00	4,113.52	4,113.52	4,113.52
Total Fire	40,523.00	40,516.52	40,516.52	40,516.52
Hazmat-Johnson County	614.00	614.00	614.00	614.00
Building Inspections				
Building/Rental Inspection salaries	26,000.00	25,110.00	33,500.00	33,500.00
Employee Benefits and Payroll Taxes				
FICA	1,612.00	1,556.82	2,077.00	2,077.00
Medicare	377.00	364.10	485.75	485.75
IPERS	2,454.40	2,370.39	3,162.40	3,162.40
SUTA	312.00	175.37	402.00	402.00
Other	0.00	0.00	0.00	0.00
Total Building Inspections	30,755.40	29,576.68	39,627.15	39,627.15
Total PUBLIC SAFETY	744,492.18	608,498.59	761,424.22	762,002.40
CULTURE & RECREATION				
Library	61,253.00	47,514.75	63,353.00	63,353.00
Community support projects	500.00	683.85	850.00	850.00
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)					maximum is 190,000
Direct function					
CVB Membership		20,000.00	20,000.00	20,000.00	
Less designated expenditures - other functions	105,000.00	0.00	0.00	0.00	
Used for Visioning project	-7,500.00	0.00	0.00	0.00	
50% remainder					maximum is 190,000
Total designated expenditures	105,000.00	0.00	103,886.20	103,886.20	
Less designated expenditures - other functions					
Used for 2018 bond debt service	-19,972.41	0.00	-19,972.41	-19,972.41	expenditure to Debt Service
Used for 2022A bond service	0.00	0.00	-26,323.90	-26,323.90	expenditure to Debt Service
Used for 2022B bond service	0.00	0.00	-57,589.89	-57,589.89	expenditure to Debt Service
Used for Arterial panel replacements	-30,000.00	0.00	0.00	0.00	
Used for Local panel replacements	-20,000.00	0.00	0.00	0.00	
Used for Snow removal	-10,000.00	0.00	0.00	0.00	
Community Center					
Occupancy and operations	6,000.00	4,236.54	6,000.00	6,000.00	
Equipment and improvements	1,000.00	94.93	1,000.00	1,000.00	
Parks					
Park Expenses	3,000.00	1,761.62	3,000.00	3,000.00	
Total CULTURE & RECREATION	194,280.59	74,291.69	94,203.00	94,203.00	
COMMUNITY & ECONOMIC DEV.					
Other Set-Aside 5% of TIF	32,941.45	0.00	0.00	0.00	
OUP Developer Rebate 95% of TIF	625,887.55	0.00	625,887.55	625,887.55	
ARPA Grants		23,034.77	80,000.00	80,000.00	Maximum approvals so far
ARPA Administration		3,825.00	4,325.00	4,325.00	Maximum approvals so far
Derecho Cleanup	0.00	0.00	0.00	0.00	
Tree Trimming/Plantings/Management	5,000.00	2,100.00	5,000.00	5,000.00	
Total COMMUNITY & ECONOMIC DEV.	663,829.00	28,959.77	715,212.55	715,212.55	
PUBLIC WORKS					
Roads, Bridges, & Sidewalks					
Storm water permit/administration/DNR permit	3,500.00	0.00	2,110.40	2,200.00	estimated - 2,110
Contractual Services					
Engineering Fees	65,000.00	66,668.82	78,810.00	79,000.00	estimated - 78,810
Repairs/Improvements					
Street Repairs					
Traffic sign assessment/mgmt	250.00	120.00	250.00	250.00	
Arterial bus stop landings		0.00	7,132.50	7,132.50	completed - moved from Cap. Projects
Arterial panel replacements	30,000.00	0.00	0.00	0.00	will be after June 30
Local panel replacements	20,000.00	0.00	15,000.00	15,000.00	George St repair - if billed/paid by June 30
Asphalt patch projects	3,500.00	456.50	3,500.00	3,500.00	
Storm water sinkhole repair	0.00	3,164.75	3,165.00	3,165.00	
Curb ramp projects	0.00	0.00	0.00	0.00	
Miscellaneous street repairs	0.00	0.00	0.00	0.00	
Optional 2nd pavement marking	5,500.00	0.00	0.00	0.00	
Visioning - Entryway signage	7,500.00	0.00	0.00	0.00	

Permeable paver cleaning	3,500.00	0.00	0.00	0.00	will be after June 30
Striping/Pavement Marking	8,000.00	11,286.30	11,300.00	11,300.00	
Street Lighting Electricity	6,600.00	4,601.10	6,600.00	6,600.00	
Traffic Controls and Safety					
Traffic Light Electricity	1,200.00	807.64	807.64	807.64	
Traffic Lights and Supplies	600.00	3,661.62	5,000.00	5,000.00	
Street Signs	250.00	105.60	250.00	250.00	
Snow Removal-Contractual	50,000.00	35,691.76	63,275.69	63,300.00	final bill - 27,584.93
Street Sweeping-Contractual	4,000.00	0.00	2,500.00	3,000.00	estimated - 2,500
Total Roads, Bridges, & Sidewalks	209,400.00	126,564.09	199,701.23	200,505.14	
Transit					
Contracts-Other Agencies					
IC Bus Service	40,920.00	32,003.53	40,920.00	40,920.00	
SEATS Service	1,200.00	1,125.00	1,500.00	1,500.00	
Total Transit	42,120.00	33,128.53	42,420.00	42,420.00	
Sanitation					
Contractual					
Refuse/Recycling	81,474.00	61,272.00	81,696.00	81,696.00	
Refuse Billing Funds from City of Iowa City	-55,872.00	-43,247.31	-56,094.00	-56,094.00	
Refuse Billing Services	0.00	0.00	0.00	0.00	
Leaf Vacuuming	18,750.00	15,625.00	18,750.00	18,750.00	
Total Sanitation	44,352.00	33,649.69	44,352.00	44,352.00	
Total PUBLIC WORKS	295,872.00	193,342.31	286,473.23	287,277.14	
GENERAL GOVERNMENT					
Mayor/Council Operations					
Salaries-Regular Part Time					
Council	4,000.00	3,000.00	4,000.00	4,000.00	
Mayor	1,967.00	1,475.25	1,967.00	1,967.00	
Total Salaries-Regular Part Time	5,967.00	4,475.25	5,967.00	5,967.00	
Employee Benefits & Costs					
FICA	369.95	277.46	369.95	369.95	
Medicare	86.52	64.59	86.52	86.52	
IPERS	0.00	0.00	0.00	0.00	
SUTA	71.60	31.32	43.52	43.52	
Total Employee Benefits & Costs	528.08	373.37	500.00	500.00	
Total Mayor/Council Operations	6,495.08	4,848.62	6,467.00	6,467.00	
Clerk/Treasurer & Finance Admin					
Salaries-Regular Part Time					
Clerk and Treasurer	17,000.00	11,797.42	17,000.00	17,000.00	
Employee Benefits & Costs					
FICA	1,054.00	731.43	1,054.00	1,054.00	

Medicare	246.50	171.05	246.50	246.50
SUTA	204.00	87.60	124.00	124.00
Workers Comp insurance	50.00	0.00	50.00	50.00
IPERS	1,604.80	1,113.68	1,604.80	1,604.80
Total Employee Benefits & Costs	3,159.30	2,103.76	3,079.30	3,079.30
Staff Development				
Dues & Memberships				
MPOJC/ECICOG Assessments	2,991.00	2,991.00	2,991.00	2,991.00
IA League of Cities	977.00	1,007.00	1,007.00	1,007.00
Other Dues and Memberships (IAMU)	700.00	0.00	700.00	700.00
Professional Development	0.00	0.00	0.00	0.00
Total Staff Development	4,668.00	3,998.00	4,698.00	4,698.00
Contractual Services				
Printing/Copying	250.00	0.00	250.00	250.00
Bank/CC fees	100.00	147.42	200.00	200.00
Notary Fees	210.00	30.00	90.00	90.00
Comprehensive Plan update		0.00	0.00	0.00
Payroll Expenses	300.00	243.25	300.00	300.00
Technology/Website Services	5,470.00	6,214.13	5,470.00	5,470.00
Total Contractual Services	6,330.00	6,634.80	6,310.00	6,310.00
Commodities/Technology				
Minor Equipment/Supplies/Techno	1,600.00	1,199.88	1,600.00	1,600.00
Hardware/software	400.00	0.00	400.00	400.00
Taping meetings	1,200.00	0.00	0.00	0.00
Licensing Fees/Google domain/InNav domain	772.00	22.00	799.00	799.00
Office Supplies and Postage	1,000.00	239.08	700.00	700.00
Total Commodities	4,972.00	1,460.96	3,499.00	3,499.00
Total Clerk/Treasurer & Finance Admin	36,129.30	25,994.94	34,586.30	34,586.30
Election Expenses	0.00	0.00	0.00	0.00
Legal Services				
General government	64,000.00	70,005.05	89,000.00	89,000.00
Rental program	0.00	0.00	0.00	0.00
Traffic fines	7,000.00	420.00	1,000.00	1,000.00
	71,000.00	70,425.05	90,000.00	90,000.00
Budget and State Form Filing/Exam Fees	9,000.00	14,583.40	17,700.00	17,700.00
Legal Publications	4,000.00	1,551.63	3,250.00	3,250.00
City Hall & General Buildings				
Salaries-Regular Part Time				
janitorial	0.00	0.00	0.00	0.00
Employee Benefits & Costs				

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Additional is bond advisor fees on 2022
A and B bond issues 8,700

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	2,493.43	3,600.00	3,600.00	
Repairs/Service agreements	600.00	0.00	600.00	600.00	
Telecommunications	1,400.00	1,015.60	1,400.00	1,400.00	
Total Repair/Maint/Utilities	5,600.00	3,509.03	5,600.00	5,600.00	
Contractual					
Other	0.00	0.00	0.00	0.00	
Garage rental	600.00	450.00	600.00	600.00	
Total Contractual	600.00	450.00	600.00	600.00	
Commodities					
Supplies	500.00	50.00	500.00	500.00	
Total City Hall & General Buildings	6,700.00	4,009.03	6,700.00	6,700.00	
Tort Liability Insurance	4,300.00	5,151.00	5,151.00	5,151.00	
Total GENERAL GOVERNMENT	137,624.38	126,563.67	163,854.30	163,854.30	
DEBT SERVICE					
Interest/fees - G.O. bond					
2016 G.O. bond - OUP City hall (\$325K of \$950K)	3,727.23	5,197.50	3,727.23	3,727.23	Interest - 10,395 plus fees 500 totals
2016 G.O. bond - OUP assessment portion (\$625K)	7,167.77	0.00	7,167.77	7,167.77	10,895
2017 G.O. bond - street improvements	2,607.50	0.00	2,607.50	2,607.50	annual payment due June
2018 G.O. bond - land acquisition:					
Hotel/motel tax portion	3,191.22	300.00	3,191.22	3,191.22	Interest - 10,810 plus fees 600 totals
Debt service levy portion	8,218.78	5,405.00	8,218.78	8,218.78	11,410
LOST portion	0.00	0.00	0.00	0.00	
2022A G.O.bond - HMT portion	0.00	10,492.65	26,323.90	26,323.90	Interest - 25,723.90 plus fees 600 totals
2022B G.O.bond - HMT portion	0.00	2,851.14	7,589.89	7,589.89	26,323.90
Principal - G.O. bond					Interest - 6,989.89 plus fees 600 totals
2016 G.O. bond - OUP City hall (\$325K of \$950K)	34,210.53	250.00	34,210.53	34,210.53	7,589.89
2016 G.O. bond - OUP assessment portion (\$625K)	65,789.47	0.00	65,789.47	65,789.47	Total principal due is 100,000
2017 G.O. bond - street improvements	35,000.00	0.00	35,000.00	35,000.00	Total principal due is 35,000
2018 G.O. bond - land acquisition:					
Hotel/motel tax portion	16,781.19	0.00	16,781.19	16,781.19	Total principal due is 60,000
Debt service levy portion	43,218.81	0.00	43,218.81	43,218.81	
LOST portion	0.00	0.00	0.00	0.00	
2022A G.O.bond - HMT portion	0.00	0.00	0.00	0.00	Total principal due is zero
2022B G.O.bond - HMT portion	0.00	0.00	50,000.00	50,000.00	Total principal due is 50,000
Total DEBT SERVICE	219,912.50	24,496.29	303,826.29	303,826.29	

<i>Total Expenses</i>	3,317,310.65	1,063,284.82	2,364,505.08	2,366,375.68
NET SURPLUS OR (LOSS)	31,789.26	1,683,046.13	1,205,885.94	1,205,015.84

Net valuation for regular tax levies:

2007/08	41,125,810
2008/09	45,620,365
2009/10	49,222,413
2010/11	50,341,717
2011/12	53,151,923
2012/13	56,547,849
2013/14	58,721,966
2014/15	62,258,787
2015/16	63,490,973
2016/17	70,226,225
2017/18	74,117,131
2018/19	76,531,390
2019/20	77,896,947
2020/21	78,522,181
2021/22	80,607,516
2022/23	84,920,592