

# In the Middle

DECEMBER 2023 NEWSLETTER



**City Council Meeting**  
**December 12th,**

6:00pm, City Council Chambers  
Visit the City of Peosta [website](#) for  
Agenda and Minutes.

**Milk and Cookies with Santa**  
**Thursday, December 21st**  
PCC Banquet Room  
6:00pm-7:00pm

**Christmas Parade**  
**Thursday, December 21st**  
After the Milk and Cookies with Santa  
event.

**Christmas Tree Pick-up**  
**January 4th and 11th**

**City Hall Holiday Closures**  
December 25th & 26th  
January 1st

**Seeing is believing, but sometimes the most real things in the world are the things we can't see.**

**Chris Van Allsburg Author of "The Polar Express"**

From the cold in the air and the couple of snowfalls we have had I can tell Christmas is right around the corner! It is really the most wonderful time of the year. Our community has so much to celebrate this year with the completion of some projects. Recently the city completed the turn lane project at the Peosta Street and Burds Road intersection. This was a much-needed reconstruction that will keep traffic flowing through town. We appreciate everyone's patience during the project. The city hall renovation is complete, and we will be hosting an open house in the spring for all to stop in and see the new offices and other renovations that have taken place in the Community Centre. So many improvements that will allow city staff to work efficiently to keep our city running smoothly into the future.

Christmas is the perfect time to think of others. This is often expressed with gifts that we give to each other. I believe this gift can be simpler than "I got you this..." It can be about giving of yourself. Maybe this time of year you decide to spend more time with your parents or grandparents. Perhaps you will finally volunteer for that group or organization you have been putting off. Another small gift that can be very meaningful is donating blood. I am a donor but have not been diligent about regular donations, but I am vowing to make regular donations beginning now. The City Council and I are donating time to do some bell ringing at Steve's Ace Hardware for The Salvation Army this season. That is the great thing about any of these things – you can start right now. There is not a start or stop date just a do it date.

Happy Holidays to you and your family from me and mine!

Russ Pfab  
Peosta Mayor

# City of Peosta Government 101

## Series of articles to educate and inform the citizen and businesses of Peosta

### Budget Process

There are several ways a city can work through the budget process before final approval. City council members and city employees need to work together to develop a process that allows for a thorough review of the city's finances while looking toward the future as future budget needs are considered. The information below provides an overview of how the budget process can work.

#### Who is Involved

It is the council's responsibility to approve the budget. The preparation of the budget, however, is different from city to city. In some communities, the city clerk or finance officer compiles the budget from many different sources. In other cities, a city manager or city administrator may lead the budget process and make recommendations to the council for final approval. In any case, information must be gathered from many sources and compiled into a format the council uses to conduct a hearing and approve the budget.

Cities must also follow Chapter 384 of the *Code of Iowa*, which requires two public hearings along with notices and several other steps to officially complete the annual budget. Many communities have adopted a policy to get public input earlier in the process to ensure that the budget reflects the goals of the community. This is typically done through a variety of council meetings and work sessions, town hall meetings or other public gatherings depending on the needs of a community. Other boards, departments and staff who are responsible for the delivery of city services may also be very influential in framing the budget.

#### Budget Information and Resources

Technical instructions on how to file the budget forms are provided by the **Iowa Department of**

**Management** (IDOM), which also maintains data on city budgets and property tax rates.

For current trends and estimates, the **Budget Special Report** summarizes many of the key issues facing cities as they begin preparation of the budget. A copy of this document is sent to every city clerk during November.

#### Goal Setting and Long-Term Planning Options

By understanding the goals of the community, the city can set priorities and focus resources in areas important to achieve its goals. Prioritizing community goals also gives city staff direction on which services and service levels to include in the Capital Improvement Plan (CIP) and in preparation of the next budget.

A CIP typically reflects 3-5 years of capital equipment, construction, and infrastructure maintenance and improvements that the council plans to undertake. All CIP activity for the current and upcoming budget year must be incorporated into the proposed budget. *Code Section 384.15 (3)* requires that a public hearing be conducted prior to adopting the CIP. The CIP should reflect the goals adopted by the council.

#### Accounting

In order to operate effectively, most cities will use a greater level of detail than is required by the state budget forms. This detail is based on a chart of accounts, which varies depending on the complexity of the programs provided by the city. Grants and other specialized programs may dictate additional details to comply with reporting requirements. The detail of the operating budget also enables the city to more effectively project revenues and expenditures and to monitor and verify operating efficiencies.

The **Governmental Accounting Standards Board** (GASB) has established that governments, such as cities in Iowa, use fund and program accounting. Each fund has a set of revenues and expenditures which are classified by type to provide city services on the next page.

#### Filing the Budget

The budget must be filed by April 30 (new deadline established in legislation adopted by the state legislature in 2023) and is preceded by two public hearings/notices as required by the state



code. *Code* Section 384.16(3) requires that the public hearing notice is published (or posted for those cities 200 or less in population) not fewer than 10 days before and not more than 20 days before the public hearing. Additionally, a copy of the detailed budget must be available at least 20 days before it is certified but not fewer than 10 days before the public hearing (384.16(2) of the *Code*).

An additional step was approved by the state legislature in 2023 that requires cities to hold a hearing on its proposed property tax amounts and taxpayer statements. This must be done after March 15 and prior to the final annual budget hearing/adoption.

If the budget is filed after April 30, the property tax levy will be limited to the prior year's budget amount unless the penalty is waived by the director of IDOM. This will only be granted if the deadline was due to circumstances beyond the control of the city. Additionally, *Code* Section 384.16(7) states that all state funds will be withheld until a budget is in compliance and filed with the county auditor and IDOM.

While April 30 is the cutoff date for filing the city budget, other actions could occur after that date that city officials should be aware of:

- A budget protest against the budget or a portion of it may be filed up to 10 days after the budget is certified. A hearing is then scheduled by the State Appeal Board to hear arguments and make a decision with respect to the protest.
- IDOM will verify the tax levies to the city by June 15. The city should check to ensure there have been no changes or make the necessary adjustments for any changes.
- Beginning with the new fiscal year (July 1), the council will need to monitor the progress of revenues and expenditures against the projections that were used when preparing the budget. If changes are necessary, the budget amendment process should be followed before any expenditure exceeds the amounts published in the public hearing notice.

The budget process is very important in the planning and delivery of services in our city. Careful consideration in the allocation of resources will be necessary as the cost of and demand for services continues to challenge the fiscal stability and economic viability of our communities.

Revenue Sources	Government Activities by Program
<b>Taxes</b> – includes property taxes, Local Option Sales Taxes, hotel/motel, sales and Tax Increment Financing	<b>Public Safety</b> – police, fire, ambulance, animal control and other public safety services
<b>Licenses and Permits</b> – includes building and other permits	<b>Public Works</b> – roads, bridges, engineering, airport, snow removal and other services not included as an enterprise
<b>Use of Money and Property</b> – includes interest earning and building rents and leases	<b>Health &amp; Social Services</b> – welfare assistance, mosquito
<b>Intergovernmental</b> – funds received from other governments such as Road Use Tax and grants	<b>Culture and Recreation</b> – library, arts, park and recreation, and other cultural activities
<b>Charges for Services</b> – fees generated from users of a service such as utility fees	<b>Community &amp; Economic Development</b> – community beautification, housing, planning and zoning and economic development activities
<b>Special Assessments</b> – includes charges for city assessments such as street and sewer projects	<b>General Government</b> – mayor, council, clerk, attorney, city hall and other administrative
<b>Miscellaneous Revenues</b> – includes donations, refunds and internal service charges	<b>Debt Service</b> – principal and interest payments on bonds, notes and other debt obligations
<b>Other Financing Sources</b> – includes transfers and proceeds from sale of city assets or bond proceeds	<b>Capital Projects</b> – general government or Tax Increment Financing capital projects
	<b>Business Type/Proprietary Activities</b> – water, sewer and other utilities include all associated debt and capital projects

***Information provided by The Iowa League of Cities.***

Sincerely,

**Annette Ernst, ICMA-CM**  
City Administrator



## New City Hall Entrance

The entrance to City Hall is now located in the upper parking lot of the Peosta Community Centre. There is not an entrance to City Hall from inside the Peosta Community Centre. Please see picture below:



## Light Up Peosta! Holiday Home Decoration Contest!

- Decorate the exterior of your home or business with loads of holiday sparkle!
- Sign up [Here](#) or email [info@cityofpeosta.org](mailto:info@cityofpeosta.org) by December 10th.
- Stay tuned to the City of Peosta Facebook page & website for the list of participating homes & businesses.
- Take your family on a tour of the holiday sites!
- Vote for your favorites.
- Winners will receive prizes! Home and Businesses who register will be entered into a special drawing for signing up. Winners announced Thursday, December 21st



Take your family on a tour of the holiday sites and vote for your favorites! Please check the City of Peosta [website](#) and facebook page for information on how you can vote for your favorites!



**Milk and Cookies**





with Santa

**Thursday, December 21st from 6:00pm-7:00pm**

**Peosta Community Centre Banquet Room**

Admission is free with a non perishable food item. Share your list with Santa, Take a picture with Santa, enjoy milk and cookies. Don't miss out on this fun event!

## Santa Christmas Parade



**Thursday, December 21st after the Milk and Cookies Event (approximately 7:00pm)**

Join Santa, Mrs. Claus, and Friends as they make their way through town for a Christmas Holiday Parade! Special thanks for the Centralia/Peosta Fire Department and the Peosta Police Department for spreading holiday cheer throughout Peosta.

**See Map Below**





## Peosta Police Department

Snow emergencies will be posted on the City [Website](#), facebook page, and through our text messaging system. If you would like to receive a text message when a snow emergency is declared (along with other City news and event notification), please sign up for our Text Message service. Text the word "Peosta" to 81257. Or sign-up [Here](#).

**Sidewalks Friendly Reminder:**  
Property owners are responsible for removal of snow and ice from all sidewalks that abut their private property within 24 hours after snowfall ends.  
Thank you!

## Salvation Army

The Mayor and City Council Members will be at Steve's Ace in Peosta Saturday, today starting at 10:00am. They are competing with surrounding communities to see who can raise the most money for the Salvation Army. Stop by and say hi!



## 2024 Dog License Renewal Time is Here!

Dog licenses for 2024 are due by January 1st. Dog licenses are \$20 per dog. Residents can license their dog by:

- Paying online through your **FrontDesk** account under the "Forms" tab. If you do not have an FrontDesk account set up at this time, please go to the City of Peosta website ([www.cityofpeosta.org](http://www.cityofpeosta.org)) and click on the FrontDesk link to verify your account. If you need assistance, please email City Hall at [info@cityofpeosta.org](mailto:info@cityofpeosta.org) or call 563-556-8755.
- Dropping payment in the utility payment drop box at the Peosta Community Centre.
- Drop payment off City Hall during regular business hours, Monday through Thursday from 7:30-4:30 and Friday from 8-Noon. License will be processed and mailed to you.
- Mail payment to City Hall P.O. Box 65 Peosta, IA 52068.

## Friendly Dog Reminder

Please be courteous and pick up after your dog when going for walks or visiting parks in the City. Thank you!





## Christmas Tree Tags

Bi-County will be picking up Christmas Trees for residents on **January 4th** and **January 11th**. Tree's will require 2 tags which cost \$1.50 each (\$3.00 per Tree).

## Garbage/Recycling Schedule

Garbage and Recycling will be picked up on their normal schedule in December. Please be sure to have your garbage and recycling out by 7:00am on Thursdays. Extra Garbage tags are available at Peosta City Hall, Peosta Community Centre front desk, Casey's, Fareway, and Kwik Stop.



## Dubuque County Library

**PEOSTA / NICC BRANCH**  
8342 NICC Drive  
Peosta, IA 52068  
Phone | 563-556-5110 ext.2224

### ☐ Snack on Science: Black Holes

For kids K - 3rd grade. We'll learn about a science topic and do an experiment we can eat to go along with it. December is black holes. Tuesday, December 12th @ 4:30pm

### ☐ Culture Club - Brazil



Email | [library@dubcolib.lib.ia.u](mailto:library@dubcolib.lib.ia.u)

### December Calendar of Events

**All DCLD Branches will be closed December 24th - 26th.**



Learn about countries all over the world! Try a snack, do a craft, learn a little language, and play games. For kids in K – 5th Grade. December's country is Brazil.

Wednesday, December 20 @ 4:30 pm

#### **Candy Houses**

Spend your holiday break making a candy house! We'll provide graham crackers, icing, and all sorts of candy decorations, and YOU provide the imagination. For All Ages.

Peosta: Wednesday, December 27 @ 3:30pm

#### **Storytime**

(For ages 2-5) Join Ms. Teresa for a half hour of reading, rhymes, and socialization. Ends December 20th.

Mondays @ 9:30am

#### **Baby & Toddler Storytime**

Songs, stories and socializing for babies, toddlers, and their caregivers. Ends December 20th.

Tuesdays @ 9:00am

**(563) 556-8755**

**[City of Peosta Website](#)**



City of Peosta | 7896 Burds Road, P.O. Box 65, Peosta, IA 52068

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