



SPECIAL COUNCIL MEETING AGENDA

PLACE: City Hall, 120 Short Street, Panorama Park, Iowa
DATE: March 24, 2026 **TIME:** Approximately 6:15 p.m.

WELCOME

Call To Order

Roll Call

Agenda Approval - Discussion and approval (including additions and deletions) of the Special Council Meeting Agenda for Tuesday, March 24, 2026.

PUBLIC COMMENTS TO THE COUNCIL *Individual comments are limited to 3 minutes and group comments are limited to 6 minutes. Please sign in if you wish to speak.*

DISCUSSION of FY2026 Budget.

DISCUSSION AND APPROVAL to schedule the FY2026 Budget Hearing for 7:00 PM Thursday, April 9, 2026 at City Hall.

ADJOURNMENT

EXPENDITURES SCHEDULE PAGE 1

City Name: PANORAMA PARK
 Fiscal Year July 1, 2026 - June 30, 2027

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
PUBLIC SAFETY										
Police Department/Crime Prevention	1							0	0	0
Jail	2							0	0	0
Emergency Management	3							0	0	0
Flood Control	4							0	0	0
Fire Department	5	4,000						4,000	3,664	3,606
Ambulance	6							0	0	0
Building Inspections	7							0	0	0
Miscellaneous Protective Services	8							0	0	0
Animal Control	9	200						200	0	0
Other Public Safety	10	50						50	0	25
TOTAL (lines 1 - 10)	11	4,250	0			0		4,250	3,664	3,631
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12		15,000					15,000	32	0
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14		800					800	750	747
Traffic Control and Safety	15							0	0	0
Snow Removal	16		7,000					7,000	4,500	4,500
Highway Engineering	17							0	0	0
Street Cleaning	18							0	0	0
Airport	19							0	0	0
Garbage (if not Enterprise)	20	16,000						16,000	13,500	11,119
Other Public Works	21	100						100	27	35
TOTAL (lines 12 - 21)	22	16,100	22,800			0		38,900	18,809	16,401
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23							0	0	0
City Hospital	24							0	0	0
Payments to Private Hospitals	25							0	0	0
Health Regulation and Inspection	26							0	0	0
Water, Air, and Mosquito Control	27							0	0	0
Community Mental Health	28							0	0	0
Other Health and Social Services	29							0	0	0
TOTAL (lines 23 - 29)	30	0	0			0		0	0	0
CULTURE & RECREATION										
Library Services	31	6,250						6,250	5,852	5,752
Museum, Band and Theater	32							0	0	0
Parks	33							0	0	0
Recreation	34							0	0	0
Cemetery	35							0	0	0
Community Center, Zoo, & Marina	36							0	0	0
Other Culture and Recreation	37	150						150	60	44
TOTAL (lines 31 - 37)	38	6,400	0			0		6,400	5,912	5,796

City Name: PANORAMA PARK
Fiscal Year July 1, 2026 - June 30, 2027

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39	10,000						10,000	0	0
Economic Development	40							0	0	0
Housing and Urban Renewal	41							0	0	0
Planning & Zoning	42							0	0	0
Other Com & Econ Development	43							0	0	0
TIF Rebates	44							0	0	0
TOTAL (lines 39 - 44)	45	10,000	0	0		0		10,000	0	0
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	500						500	400	398
Clerk, Treasurer, & Finance Adm.	47	3,500						3,500	1,350	1,982
Elections	48	0						0	42	0
Legal Services & City Attorney	49	6,000						6,000	2,000	1,000
City Hall & General Buildings	50	2,500						2,500	1,650	1,934
Tort Liability	51	4,250						4,250	3,488	3,039
Other General Government	52	1,000						1,000	425	654
TOTAL (lines 46 - 52)	53	17,750	0	0		0		17,750	9,355	9,007
DEBT SERVICE	54							0	0	0
Gov Capital Projects	55							0	0	0
TIF Capital Projects	56							0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0	0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	54,500	22,800	0	0	0	0	77,300	37,740	34,835
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							0	0	0
Sewer Utility	60						10,000	10,000	9,000	100,936
Electric Utility	61							0	0	0
Gas Utility	62							0	0	0
Airport	63							0	0	0
Landfill/Garbage	64							0	0	0
Transit	65							0	0	0
Cable TV, Internet & Telephone	66							0	0	0
Housing Authority	67							0	0	0
Storm Water Utility	68							0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0
Enterprise DEBT SERVICE	70							0	0	0
Enterprise CAPITAL PROJECTS	71							0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73						10,000	10,000	9,000	100,936
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	54,500	22,800	0	0	0	10,000	87,300	46,740	135,771
Regular Transfers Out	75	2,500						2,500	75,000	200,000
Internal TIF Loan / Repayment Transfers Out	76	0						0	0	0
Total ALL Transfers Out	77	2,500	0	0	0	0	0	2,500	75,000	200,000
Total Expenditures & Fund Transfers Out (lines 74+77)	78	57,000	22,800	0	0	0	10,000	89,800	121,740	335,771
Ending Fund Balance June 30	79	79,213	128,954	0	0	0	268,853	477,020	476,869	433,829

REVENUES DETAIL

City Name: PANORAMA PARK
 Fiscal Year July 1, 2026 - June 30, 2027

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	27,000	0		0	0			27,000	27,000	26,957
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	27,000	0		0	0			27,000	27,000	26,957
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	626	0		0	0			626	650	630
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	230	280
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12	28,000							28,000	27,900	27,482
Subtotal - Other City Taxes (lines 6 thru 12)	13	28,626	0		0	0			28,626	28,780	28,392
Licenses & Permits	14								0	0	40
Use of Money & Property	15	1,500	3,500					7,500	12,500	14,500	16,593
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		19,325						19,325	19,500	19,741
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	19,325	0	0	0	0	0	19,325	19,500	19,741
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	0	0
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	0	0	0	0
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37							2,500	2,500	75,000	200,000
Internal TIF Loan Transfers In	38							0	0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	2,500	2,500	75,000	200,000
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	2,500	2,500	75,000	200,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	57,126	22,825	0	0	0	0	10,000	89,951	164,780	291,723
Beginning Fund Balance July 1	44	79,087	128,929	0	0	0	0	268,853	476,869	433,829	477,877
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	136,213	151,754	0	0	0	0	278,853	566,820	598,609	769,600