

## Where we Spend our Money Compared to other Cities, Part 2

We will continue our comparison of spending comparisons between communities by looking at two more of the 6 categories provided by the state for us to allocate our costs in for the General Fund.

### Category 2: Health & Human Services

The second category, Health & Human Services expenditures, is much easier to go through than what Public Works was. The table below depicts the expenditure comparison between communities for this second category:

### Health & Human Services Expenditures Across Communities, FY2026

Community	Welfare	Hospital	Private Hospital	Health Regulation	Mosquito Control	Mental Health	Other Health	Total
KEOKUK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DENISON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,283	\$ 21,283
FORT MADISON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
KNOXVILLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERRY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FAIRFIELD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500	\$ 10,500
WAVERLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,394	\$ -	\$ 10,394
WEBSTER CITY	\$ -	\$ -	\$ -	\$ -	\$ 9,300	\$ -	\$ 13,519	\$ 22,819
DECORAH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRINNELL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
STORM LAKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000
BOONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CRESTON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OSKALOOSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SPENCER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MOUNT PLEASANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CARROLL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
LE MARS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PLEASANT HILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SIOUX CENTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PELLA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CLEAR LAKE	\$ -	\$ -	\$ -	\$ -	\$ 13,328	\$ -	\$ -	\$ 13,328
Average:								\$ 5,378

This is a fairly simple comparison category for expenditures. Keokuk spends no money in this area, which is the case for 2/3 of all communities in our comparison group. Expenditures in Health & Human Services as a rule are minimal for communities and have been so for decades. This is a role that has been taken over in large part by other entities, including other levels of government along with the private and public sectors.

### Category 3: Culture & Recreation

The third category of expenditures involves areas such as the library, various recreational activities, and cultural priorities such as the theater. There is no clearer distinction of differences between communities based on relative community valuation/wealth, with higher per capita communities demonstrating the ability to prioritize approximately twice the amount of financial resources to them. The following table provides an overall comparison of expenditures in this category:

#### Culture and Recreation Expenditures Across Communities, FY2026

Community	Library	Museum & Theater	Parks	Recreation	Cemetery	Community Center	Other Culture	Total
KEOKUK	\$ 629,270	\$ 84,596	\$ 1,528,530	\$ 125,500	\$ 267,047	\$ -	\$ 157,626	\$ 2,792,569
DENISON	\$ 447,596		\$ 265,941	\$ 497,310	\$ -	\$ 92,750	\$ -	\$ 1,303,597
FORT MADISON	\$ 441,480	\$ 8,600	\$ 429,340	\$ 228,000	\$ 207,760	\$ -	\$ 23,500	\$ 1,338,680
KNOXVILLE	\$ 527,101	\$ -	\$ 259,202	\$ 746,576	\$ 242,401			\$ 1,775,280
PERRY	\$ 744,812	\$ -	\$ 633,612	\$ 988,505	\$ 90,068	\$ -	\$ -	\$ 2,456,997
FAIRFIELD	\$ 654,725	\$ 84,861	\$ 392,550	\$ 968,828	\$ 60,000	\$ -	\$ 118,943	\$ 2,279,907
WAVERLY	\$ 1,124,032	\$ 3,100	\$ 817,172	\$ 1,368,679	\$ 221,022	\$ 154,510	\$ 368,353	\$ 4,056,868
WEBSTER CITY	\$ -	\$ 54,650	\$ 359,239	\$ 397,480	\$ 303,203	\$ 679,139	\$ 529	\$ 1,794,240
DECORAH	\$ 3,120,934	\$ -	\$ 1,001,809	\$ 373,463	\$ -	\$ -	\$ 741,925	\$ 5,238,131
GRINNELL	\$ 794,651	\$ -	\$ 190,127	\$ 351,202	\$ 199,402	\$ -	\$ 1,963,370	\$ 3,498,752
STORM LAKE	\$ 391,391	\$ 8,000	\$ 414,386	\$ 527,013	\$ -	\$ 115,250	\$ 463,507	\$ 1,919,547
BOONE	\$ 823,530	\$ 9,600	\$ 832,499	\$ 204,520	\$ 200,054	\$ -	\$ -	\$ 2,070,203
CRESTON	\$ 355,268	\$ -	\$ 395,883	\$ 34,900	\$ 155,400	\$ 23,000	\$ 346,000	\$ 1,310,451
OSKALOOSA	\$ 881,018	\$ 27,221	\$ 715,252	\$ 414,002	\$ 90,000	\$ -	\$ -	\$ 2,127,493
SPENCER	\$ 1,050,648	\$ -	\$ 1,024,621	\$ 334,395	\$ 350,225	\$ -	\$ 636,782	\$ 3,396,671
MOUNT PLEASANT	\$ 546,527	\$ -	\$ 240,276	\$ 356,111	\$ 104,697	\$ -	\$ -	\$ 1,247,611
CARROLL	\$ 651,111	\$ 18,048	\$ 756,662	\$ 2,078,443	\$ 152,759	\$ -	\$ 2,000	\$ 3,659,023
LE MARS	\$ 818,643	\$ 107,700	\$ 1,294,180	\$ 1,000,105	\$ 116,595	\$ 124,776	\$ 10,800	\$ 3,472,799
PLEASANT HILL	\$ 772,102	\$ -	\$ 526,499	\$ 312,027	\$ 26,250	\$ -	\$ -	\$ 1,636,878
SIOUX CENTER	\$ 754,400	\$ 109,000	\$ 723,120	\$ 479,700	\$ -	\$ 3,534,100	\$ -	\$ 5,600,320
PELLA	\$ 908,172	\$ -	\$ 1,138,381	\$ 2,051,396	\$ -	\$ 448,969	\$ 10,648	\$ 4,557,566
CLEAR LAKE	\$ 650,668	\$ 17,500	\$ 679,930	\$ 340,277	\$ 116,006	\$ -	\$ 764,748	\$ 2,569,129
	\$ 776,731		\$ 664,510				Average: \$	\$ 2,731,941

One of the earlier posts in this series about property tax comparisons between towns, which you are encouraged to reference, highlighted the range of property valuations on a per person basis, with towns having less than \$40,000 of taxable valuation on a per person basis having a much more difficult time in funding operations than the communities above \$40,000. The communities in the table above that are highlighted in yellow are the lower valuation communities. Overall, the average of all communities budgeted to spend about \$2.7M on Culture and Recreation. There is a significant difference between the amount spent by the communities highlighted in yellow vs. the remaining communities. Those highlighted in yellow budgeted to spend on average about \$1.9 Million in this category, while the remaining communities were significantly higher at \$3.6 Million, almost twice as much.

This difference demonstrates that when communities face ability to pay issues such as property tax constraints, the budget category that is most directly, and quickly, impacted is Culture and Recreation. Simply put, this is an area that the majority of communities see as important for quality of life, but are still willing to limit more quickly in comparison to other areas.

The category of Culture and Recreation, as demonstrated in the table, includes expenditures for Library, Museum and Theater, Parks, Recreation, Cemetery, Community Centers, and a catch-all “other”. For the table as a whole, Keokuk spends about on average in comparison to the other communities, approximately \$2,800,000.

Our budgeted expenditures for the year, though, were significantly skewed by the inclusion of a \$1.1 million amount for trail construction in the Parks subcategory, highlighted in orange. When looking at the table, there are some expenditures for various communities that are outliers as well, also highlighted in orange, some driven by projects similar to Keokuk. Grinnell, for example, has a project in their Central Park area estimated to cost approximately \$1.7 Million, budgeted in their “Other Culture” subcategory. Similarly, Decorah has budgeted for a one time Library Upgrade/Repair project of approximately \$2 Million which also skews their numbers. A final community Library budget that is highlighted is Webster City, which is unique in the fact that it is completely funded by endowments and other fundraising sources outside of the City.

Overall, when expenditures for specific one-time capital projects are taken out of budgets, Keokuk spends fairly equivalent to other communities. The only area where we are not well within the typical range is in the subcategory “Parks”, but once the one-time trail project is removed, we are very comparable here.

A final Sub-category of note is expenditures for the Theater. Only about half of the communities have an expenditure for Theater, and our expenditure to operate the Grand Theatre is on the higher end of the range. Of not though in this regards is that the Grand Theatre has traditionally covered the majority of these costs on its own through rentals and private donations; very little property tax funding is used to operate the facility.

We will continue this comparison for the final 3 categories in the next two posts.

**[Next: Where we Spend our Money Compared to other Cities, Part 3](#)**