

Where we Spend our Money Compared to other Cities, Part 3

Category 4: Community & Economic Development

The fourth Category used within the State’s budgeting categories is Community and Economic Development. This category comparison will show the limitations of trying to look at different communities through the same lens. The following table shows the variety of expenditures communities commit to this category:

Community/Economic Development Expenditures Across Communities, FY2026

Community	Beautification	Economic Development	Housing	Planning & Zoning	Other Development	Total
KEOKUK	\$ -	\$ 108,500	\$ -	\$ 179,450	\$ 4,000	\$ 291,950
DENISON		\$ -	\$ -	\$ -	\$ 152,000	\$ 152,000
FORT MADISON	\$ -		\$ -	\$ 321,050	\$ -	\$ 321,050
KNOXVILLE	\$ -	\$ 116,900	\$ -	\$ 156,841	\$ -	\$ 273,741
PERRY	\$ -	\$ -	\$ -	\$ 179,430	\$ -	\$ 179,430
FAIRFIELD			\$ -	\$ 93,900		\$ 93,900
WAVERLY	\$ 18,000	\$ 117,461	\$ -	\$ 194,269	\$ 107,500	\$ 437,230
WEBSTER CITY	\$ -			\$ -		\$ -
DECORAH	\$ -		\$ -	\$ 127,711		\$ 127,711
GRINNELL	\$ -	\$ 203,566	\$ -	\$ 296,902	\$ -	\$ 500,468
STORM LAKE	\$ -	\$ 592,947	\$ -	\$ -	\$ 20,000	\$ 612,947
BOONE	\$ -	\$ 392,750	\$ -	\$ -	\$ 6,600	\$ 399,350
CRESTON	\$ -	\$ 61,950	\$ -	\$ -	\$ -	\$ 61,950
OSKALOOSA	\$ -	\$ 494,954	\$ 224,863	\$ 2,600	\$ -	\$ 722,417
SPENCER	\$ -	\$ 113,500	\$ 100,500	\$ -	\$ 264,214	\$ 478,214
MOUNT PLEASANT	\$ -	\$ 69,547	\$ -	\$ 97,735	\$ 243,871	\$ 411,153
CARROLL	\$ -	\$ -	\$ 3,500	\$ 1,000	\$ 123,000	\$ 127,500
LE MARS	\$ -		\$ -	\$ 290,904	\$ 86,960	\$ 377,864
PLEASANT HILL	\$ -	\$ 6,000	\$ 6,500	\$ 1,106,400	\$ -	\$ 1,118,900
SIOUX CENTER	\$ 39,670	\$ 883,600	\$ -	\$ 104,630	\$ 18,000	\$ 1,045,900
PELLA	\$ 364,700	\$ 30,000	\$ -	\$ 512,671	\$ -	\$ 907,371
CLEAR LAKE		\$ 980,000	\$ 99,070	\$ 500	\$ 166,000	\$ 1,245,570
		\$ 189,622		\$ 166,636	average: \$	\$ 449,392

Expenditures for Community and Economic Development vary widely from one community to another, and also vary depending on how communities categorize their expenditures. Some communities budget their expenditures in a Special Revenue fund, especially if these expenditures are associated with a project. Keokuk is an example of this, with several recent housing grant projects budgeted in this manner.

Regardless, Keokuk is below average on its expenditures in this category. Similar to the Culture and Recreation Category, though, there is a higher amount spent in this area in communities with more property tax valuation.

Category 5: General Government Expenditures

General Governmental Expenditures includes is the next category for comparison between communities, with the variation of budgeted expenditures shown in the table below:

General Government Expenditures Across Communities, FY2026

Community	Mayor/council/ Manager	Clerk/Finance Administration	Elections	Legal	City Hall Building	Tort/ Liability	Other General	Total
KEOKUK	\$ 395,343	\$ 57,000	\$ 3,500	\$230,000	\$ 60,600	\$ 412,500	\$1,144,300	\$ 2,303,243
DENISON	\$ 19,617	\$ -	\$ 1,500	\$ -	\$ 1,009,855	\$ 391,442	\$ 50,500	\$ 1,472,914
FORT MADISON	\$ 1,085,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,750,000	\$ 2,835,420
KNOXVILLE	\$ 166,259	\$ 135,523	\$ -	\$ 15,000	\$ 297,541	\$ 115,959	\$ -	\$ 730,282
PERRY	\$ 10,808	\$ 443,333	\$ -	\$ 30,300	\$ 82,620	\$ -	\$ 772,141	\$ 1,339,202
FAIRFIELD	\$ 39,160	\$ 979,020	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 1,053,180
WAVERLY	\$ 193,001	\$ 859,407	\$ 10,000	\$257,172	\$ -	\$ 272,000	\$ 36,920	\$ 1,628,500
WEBSTER CITY	\$ 32,392	\$ 827,569	\$ 2,000	\$ 96,601	\$ -	\$ -	\$ 272,755	\$ 1,231,317
DECORAH	\$ 26,150	\$ 626,405	\$ 8,000	\$ 75,000	\$ 100,000	\$ 41,000	\$ 108,000	\$ 984,555
GRINNELL	\$ 58,750	\$ 178,969	\$ -	\$ 40,000	\$ 111,104	\$ 162,126	\$2,078,004	\$ 2,628,953
STORM LAKE	\$ 90,106	\$ 171,056	\$ 6,000	\$225,000	\$ 33,977	\$ 255,034	\$ 271,190	\$ 1,052,363
BOONE	\$ 28,800	\$ 1,118,200	\$ -	\$ -	\$ 187,250	\$ -	\$ 150,000	\$ 1,484,250
CRESTON	\$ 53,950	\$ 1,181,606	\$ 5,000	\$ 70,000	\$ 147,600	\$ 670,500	\$1,348,895	\$ 3,477,551
OSKALOOSA	\$ 415,915	\$ 416,372	\$ 8,000	\$137,410	\$ 345,846	\$ 189,296	\$ -	\$ 1,512,839
SPENCER	\$ 499,798	\$ 988,817	\$ 6,000	\$ 60,000	\$ 149,831	\$ 454,807	\$ 560,479	\$ 2,719,732
MOUNT PLEASANT	\$ 78,396	\$ 230,868	\$ 5,000	\$102,500	\$ 24,000	\$ 714,040	\$ 266,552	\$ 1,421,356
CARROLL	\$ 34,447	\$ 654,571	\$ 4,000	\$ 55,539	\$ 114,931	\$ 679,142	\$ 63,000	\$ 1,605,630
LE MARS	\$ 540,426	\$ 646,274	\$ -	\$ 93,500	\$ -	\$ 512,500	\$ -	\$ 1,792,700
PLEASANT HILL	\$ 75,173	\$ 655,535	\$ 4,000	\$235,000	\$ 394,000	\$ -	\$ 439,377	\$ 1,803,085
SIOUX CENTER	\$ 963,240	\$ 188,030	\$ 8,000	\$ -	\$ 174,070	\$ -	\$ -	\$ 1,333,340
PELLA	\$ 117,310	\$ 351,383	\$ -	\$127,500	\$ -	\$ 90,467	\$ 624,477	\$ 1,311,137
CLEARLAKE	\$ 36,936	\$ 967,289	\$ 3,000	\$ 60,000	\$ 37,000	\$ 550,000	\$ -	\$ 1,654,225

average: \$ 1,698,899

When looking at the graph, it would appear that Keokuk spends more than the average community on General Government, though not at the upper extreme. Yet, \$775,000 of the expenditures highlighted in yellow for Keokuk, the “Other General” category, are associated with an internal fund where insurance payments are processed for the water department and the local housing agency; these should have been categorized as a special fund outside of the general fund. When those expenditures are adjusted out, our overall expenditures match the average community of our size. Looking at comparisons between communities is still difficult. The majority of Keokuk’s administrative staffing is shown in the Mayor/Council category, while some of the other communities show these expenditures disbursed between this category as well as Clerk/Finance (with some also placing salaries in Building or Other Government). Insurance costs are also distributed differently. Keokuk shows all General Fund property/liability insurance costs in Government, while other communities disburse to other categories such as Police or Fire. What is apparent, though, is that the overall expenditures in this area are fairly typical.

We have one final category to make comparisons within, but that will be the subject of the final post in this series.

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