



AGENDA
CITY OF CEDAR FALLS, IOWA
COMMITTEE OF THE WHOLE MEETING
MONDAY, FEBRUARY 03, 2020
5:45 PM AT CITY HALL

1. FY21 Budget.
(60 Minutes)

2. Bills & Payroll.
(5 Minutes)



***FY 21 Budget
Presentation –
City Council
Committee
Feb. 3, 2020***

BUDGET PROCESS

(Starts early and several steps to get to tonight)

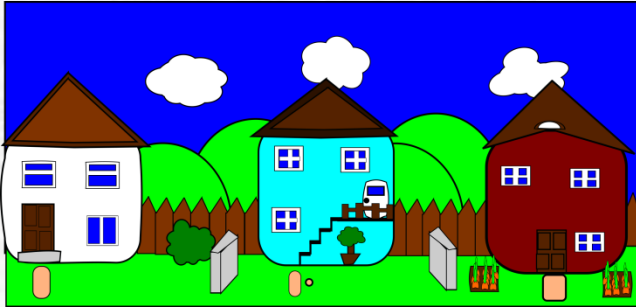
- October/November: Departments submit their budget requests to Finance.
- December: City Council holds goal setting session that outlines budget goals (cash reserves, budget limits, TIF, CIP, debt, and priorities)
- December: TIF certification

BUDGET PROCESS – con't

- ☛ January: CIP approved
- ☛ January: Black Hawk County certifies valuations & Finance finalizes revenues
- ☛ February: City Council holds Public Hearings on Maximum Levy Dollars & Budget.
- ☛ Budget filed with County & State of Iowa

BUDGET – New Requirements

- ☞ New Budget Process for FY21 (SF634)
- ☞ Additional Hearing showing % increase – if more than 2% need a super majority vote
- ☞ New Resolution establishing max property tax levy dollars – posted on website and social media
- ☞ Continue to still have the budget adoption hearing as well – 2 hearings in total
- ☞ New deadline of March 31st

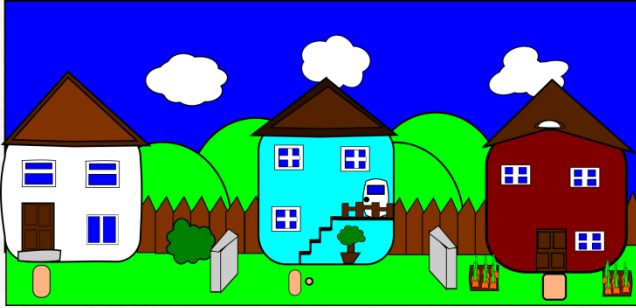


Valuations



Rollback

\$Tax Rate



Valuations



Taxes
Paid

(Set by County)

Property Valuations - Assessed

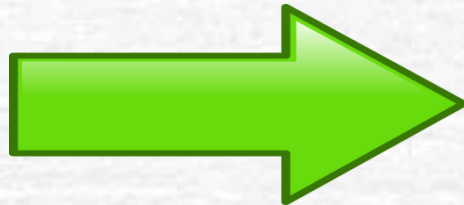
- Assessed (100% Value) Valuations - increased \$153 Million or 4.7%
- Residential \$ 118 million
- Commercial/Industrial \$ 48 million
- Multi-Residential \$ (13) million
- Assessed Valuation = \$ 153 million

Property Valuations – (Revaluation by the County)

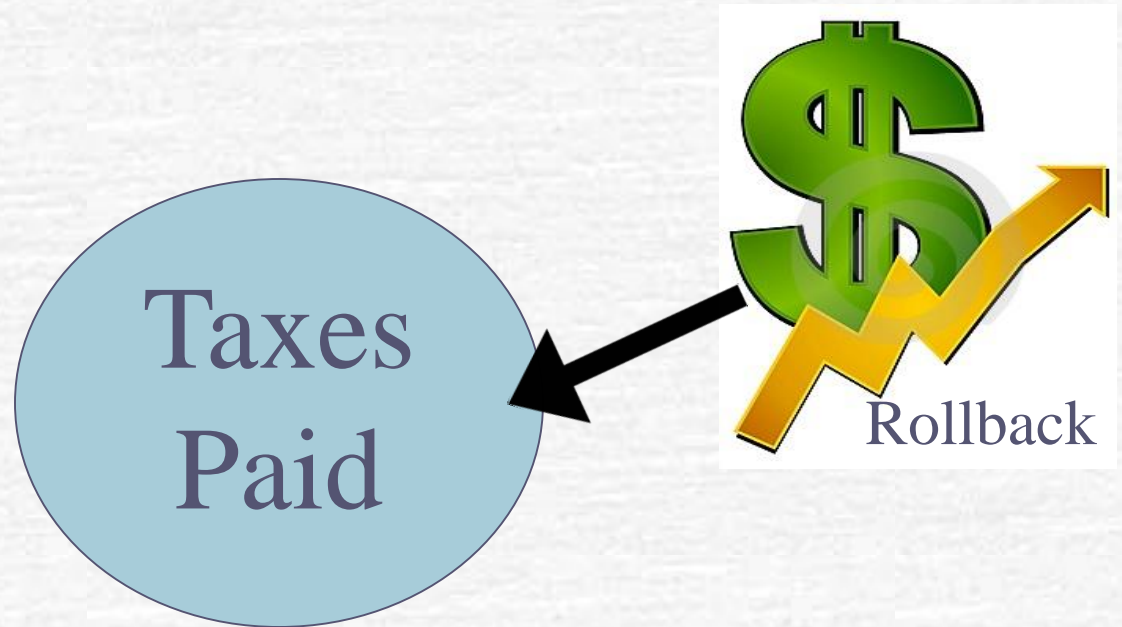
- There were no county across the board revaluations for FY21



\$100,000

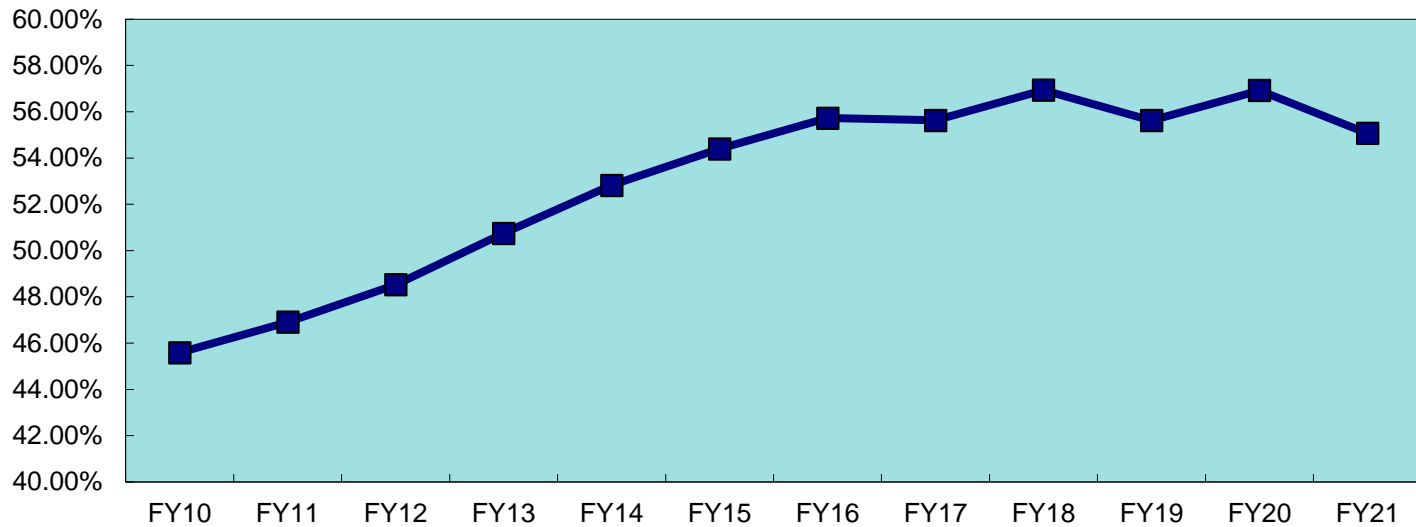


\$100,000



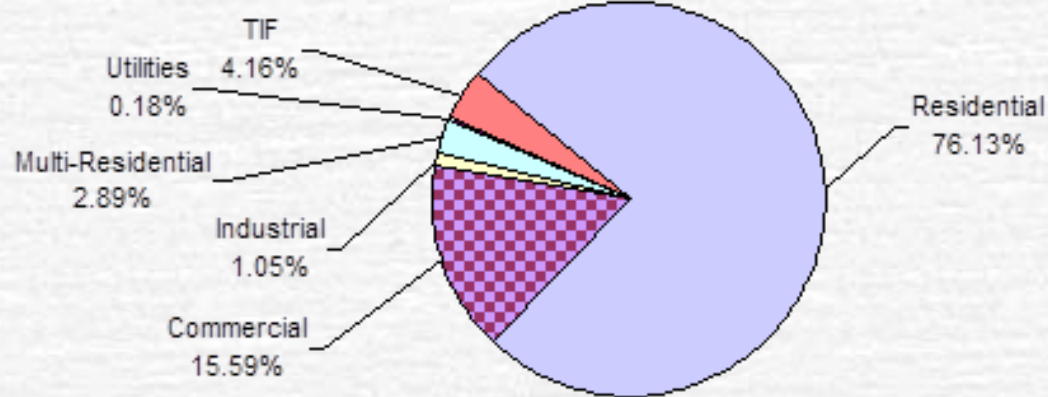
(Set by State)

RESIDENTIAL ROLLBACK FY11- FY21
City of Cedar Falls, Iowa

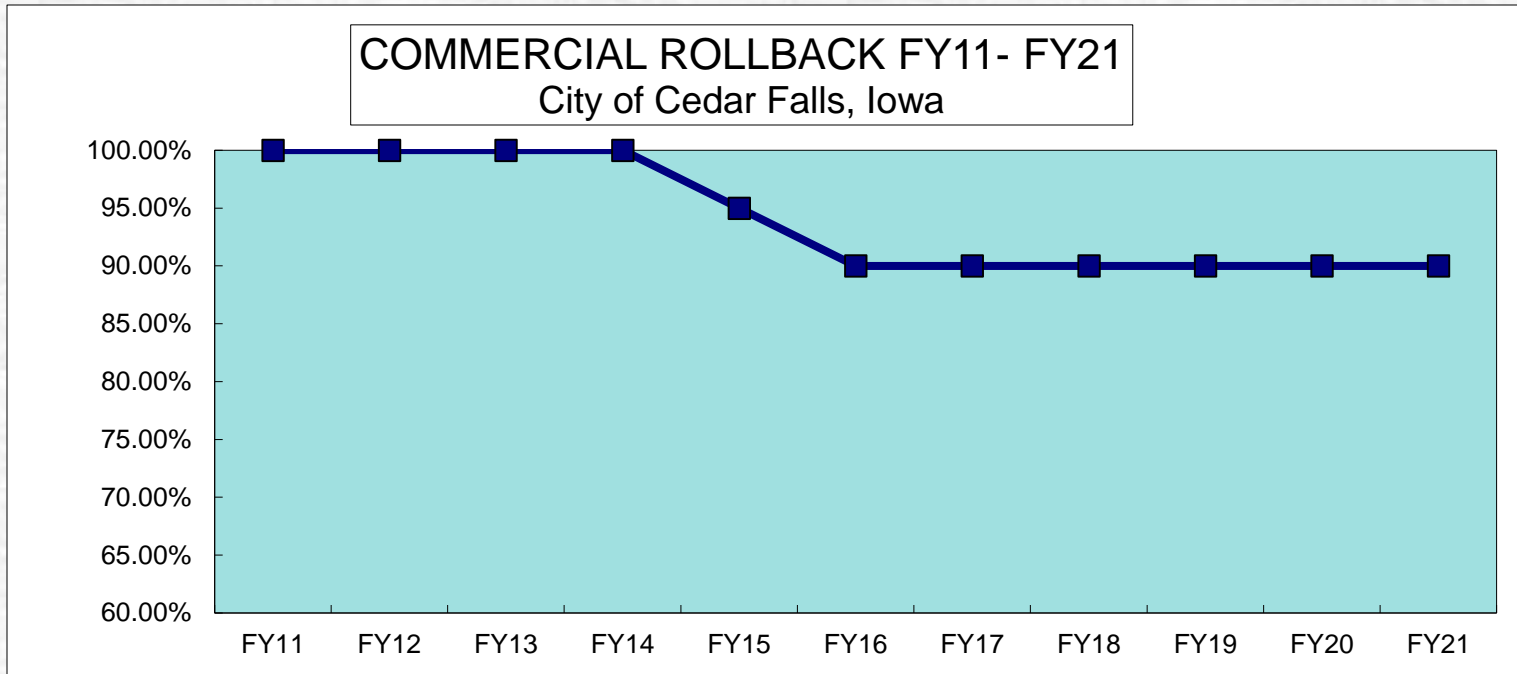


- Rollback factor for FY21 is 55.07% (FY20=56.92%)
- Fluctuating over the last few years up and down.
- Major impact on Cedar Falls - \$46 million in valuation lost just by the rollback decreasing.

FY21 Distribution of Total Property Values by Property Type

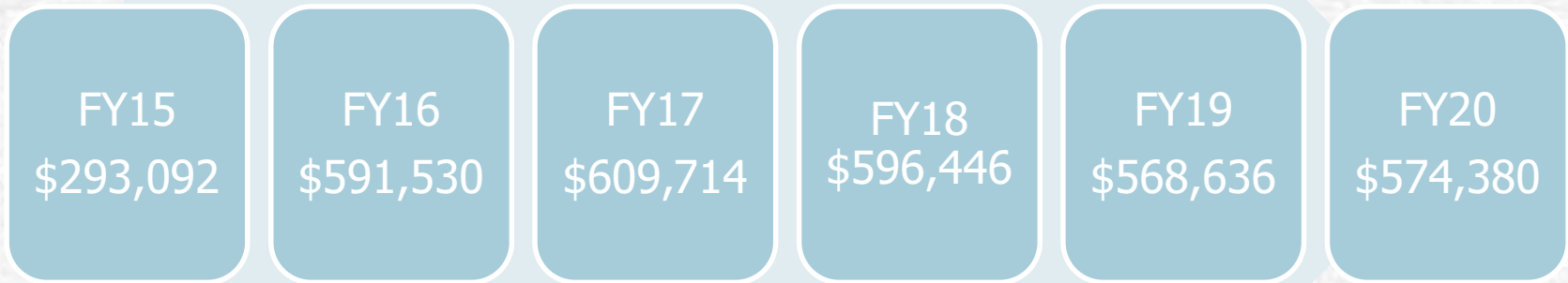


- Cedar Falls is over 75% Residential so any changes in the rollback factor has a major impact.

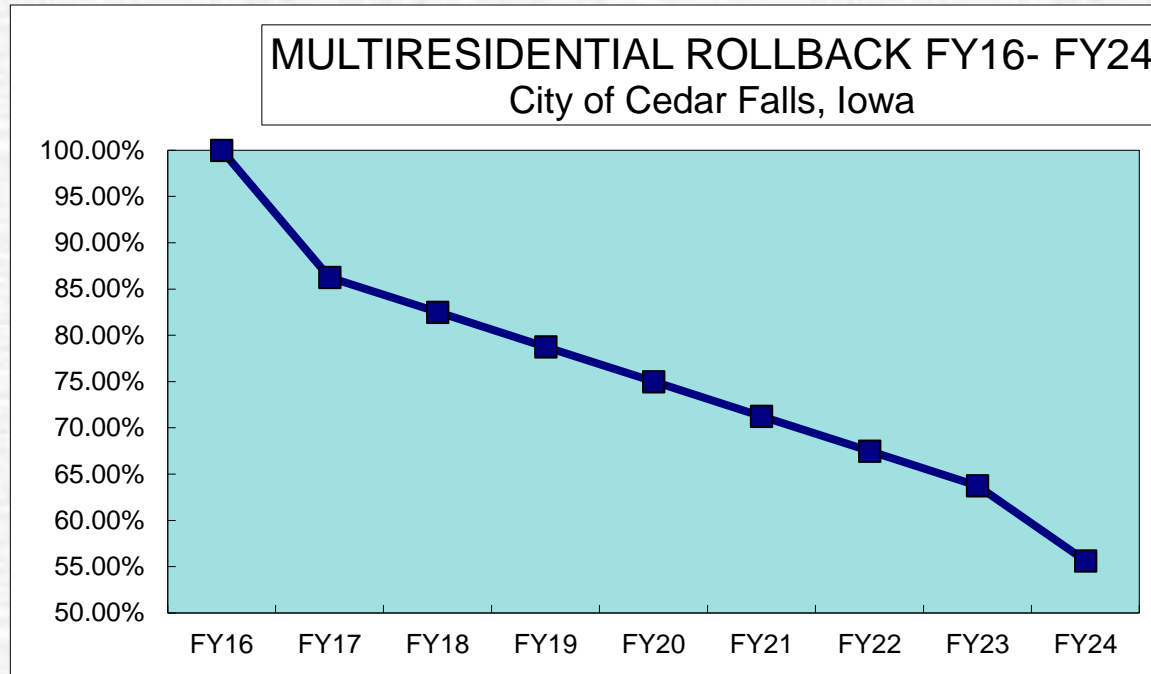


- Rollback will be same for FY21 as FY20 at 90%.
- Rollback continues to create the tax burden shift between commercial and residential properties depending on the rollback.

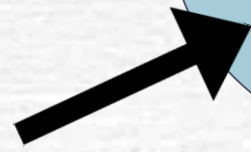
Backfill Funding



- After FY17, the backfill was not guaranteed
- FY18, FY19, FY20, and FY21 budgets do not include any backfill revenue, but if received will be used for one-time capital project

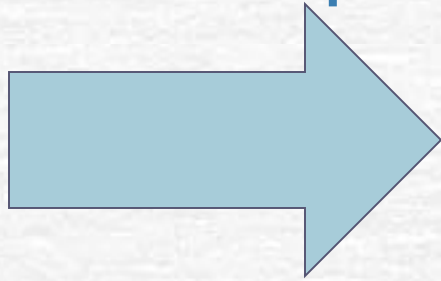


- 8-year Phase in until reaches residential rollback.
- 75% for FY20 and 71.25% for FY21.
- In FY21 there was a loss in multi-residential assessed value in addition to the loss in the rollback.



\$Tax Rate

FY20 \$10.95



FY21 \$11.43

- ☞ Increase of 48 cents
- ☞ 4.38% increase in the rate

Fiscal Year	Tax Rate
2014	12.02
2015	11.81
2016	11.53
2017	11.22
2018	11.13
2019	11.22
2020	10.95
2021	11.43

- The rate tends to increase/decrease along with the rollback changes.



**Property Tax Rate (FY20)
20 Largest Iowa Cities**

City	FY20 Tax Rate	2010 Population	Abbreviation
Ames	10.03	58,965	AM
Dubuque	10.33	57,637	DU
Ankeny	10.35	45,582	AN
Urbandale	10.52	39,463	UR
Cedar Falls	10.95	39,260	CF
West Des Moines	10.99	56,609	WDM
Bettendorf	12.50	33,217	BE
Mason City	13.72	28,079	MC
Marion	14.22	34,768	MR
Marshalltown	15.38	27,552	MA
Cedar Rapids	15.44	126,326	CR
Sioux City	15.68	82,684	SC
Iowa City	15.83	67,862	IC
Clinton	16.32	26,885	CL
Burlington	16.34	25,663	BU
Des Moines	16.64	203,433	DM
Davenport	16.78	99,685	DA
Waterloo	17.55	68,406	WA
Council Bluffs	18.26	62,230	CB
Fort Dodge	20.42	25,206	FD
Average	14.41		

Property Tax Effect

	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Multi-Residential</u>
Assessed Value	\$ 100,000	\$ 500,000	\$ 1,000,000	\$ 500,000
FY20 Rollback	56.92%	90.00%	90.00%	75.00%
Rollback Value	\$ 56,918	\$ 450,000	\$ 900,000	\$ 375,000
FY20 Tax Rate	10.950	10.950	10.950	10.950
FY20 Taxes Paid	\$ 623.25	\$ 4,927.50	\$ 9,855.00	\$ 4,106.25
FY21 Value	\$ 100,000	\$ 500,000	\$ 1,000,000	\$ 500,000
Revaluation	0.00%	0.00%	0.00%	0.00%
Assessed Value	\$ 100,000	\$ 500,000	\$ 1,000,000	\$ 500,000
FY21 Rollback	55.07%	90.00%	90.00%	71.25%
Rollback Value	\$ 55,074	\$ 450,000	\$ 900,000	\$ 356,250
FY21 Tax Rate	11.430	11.430	11.430	11.430
FY21 Taxes Paid	\$ 629.50	\$ 5,143.50	\$ 10,287.00	\$ 4,071.94
(Projected)				
Change in Taxes Paid	\$ 6.25	\$ 216.00	\$ 432.00	\$ (34.31)
Percentage Change	1.00%	4.38%	4.38%	-0.84%

Illustrates the Tax Burden Shift



Max Levy Resolution

City Web Site (if available):		City Telephone Number:		
www.cedarfalls.com		319-273-8600		
Iowa Department of Management	Current Year Certified Property Tax 2019/2020	Budget Year Effective Property Tax 2020/2021**	Budget Year Proposed Maximum Property Tax 2020/2021	Annual % CHG
Regular Taxable Valuation	1 1,955,185,106	1,968,057,686	1,968,057,686	
Tax Levies:				
Regular General	2 \$15,836,999	\$15,836,999	\$15,941,267	
Contract for Use of Bridge	3 \$0	\$0		
Opr & Maint Publicly Owned Transit	4 \$418,390	\$418,390	\$429,920	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	5 \$0	\$0		
Opr & Maint of City-Owned Civic Center	6 \$0	\$0		
Planning a Sanitary Disposal Project	7 \$0	\$0		
Liability, Property & Self-Insurance Costs	8 \$256,690	\$256,690	\$254,010	
Support of Local Emer. Mgmt. Commission	9 \$398,090	\$398,090	\$447,770	
Emergency	10 \$0	\$0		
Police & Fire Retirement	11 \$1,497,800	\$1,497,800	\$1,617,110	
FICA & IPERS	12 \$1,351,380	\$1,351,380	\$1,460,420	
Other Employee Benefits	13 \$248,300	\$248,300	\$1,165,670	
*Total 384.15A Maximum Tax Levy	14 \$20,007,649	\$20,007,649	\$21,316,167	6.54%
Calculated 384.15A Maximum Tax Rate	15 \$10.23312	\$10.16619	\$10.83107	



Other Budget Factors

FY21 Budget

- Continued to set aside capital replacement funds in the general fund in accordance with council directives.
- Continued to not utilize the full trust & agency levy amount for FY21 - \$625,000 was not levied.
- Did not utilize the \$.27 Emergency Levy.

FY21 Budget

- All projects in the FY21 column of CIP were incorporated into the FY21 budget.
- Continued to pay for a portion of debt service out of the \$8.10 levy.
- Used the EMA levy for emergency management costs and consolidated dispatch costs.



FY21 Salaries & Benefits

- ❑ Salary increases in accordance with union agreement (2%-3% range)
- ❑ No increase in the health insurance contribution for employees was budgeted



FY21 Salaries & Benefits

□ IPERS

- FY20 – 9.44% - remained the same for FY21.
- Formula shares cost increases between employee and employer



FY21 Salaries & Benefits

□ 411 Pension

- FY20 – 24.41% and increased to 25.31% for FY21. This cost plus increases in salaries and worker comp costs will cause the 411 property tax support to increase to \$1.6 million in FY21.

FY21 Staffing

- ❑ Departments were directed to review their current staffing levels and determine if additional staffing is necessary.
- ❑ Based on this analysis, additional staffing positions were presented at goal setting and are budgeted as follows:

FY21 Staffing

□ FBO

- 1 full time human resource specialist
- 1 full time administrative/parking supervisor
- 1 part time library assistant

□ CD

- 1 full time planner
- 1 part time housing specialist
- 1 part time assistant in cultural services



FY21 Staffing

□ PW

- 1 full time CAD designer in Engineering
- 1 full time arborist position
- 1 full time mechanic in lieu of 2 part time mechanic positions

□ PSS

- Replaced a part time CSO position with a part time office assistant position.
- Continue to budget the 7 additional officers hired ahead.

FY21 - Outside Agency Funding

- Block Grant – 6 agencies for \$38,000.
- V & T Community Betterment Grants – 6 agencies for \$21,870.
- Economic Development Grants – 3 agencies for \$48,200 + \$24,000 for facade improvements.

FY21 - Outside Agency Funding

- Health Trust – 6 agencies for \$187,000.
- Band – funded at \$35,000 per their request. (Same as FY20)

FY21 - Outside Agency Funding

- MET – 2.75% increase per their request - \$413,970 budgeted for FY21.
- Did not budget additional amount requested of \$147,390.

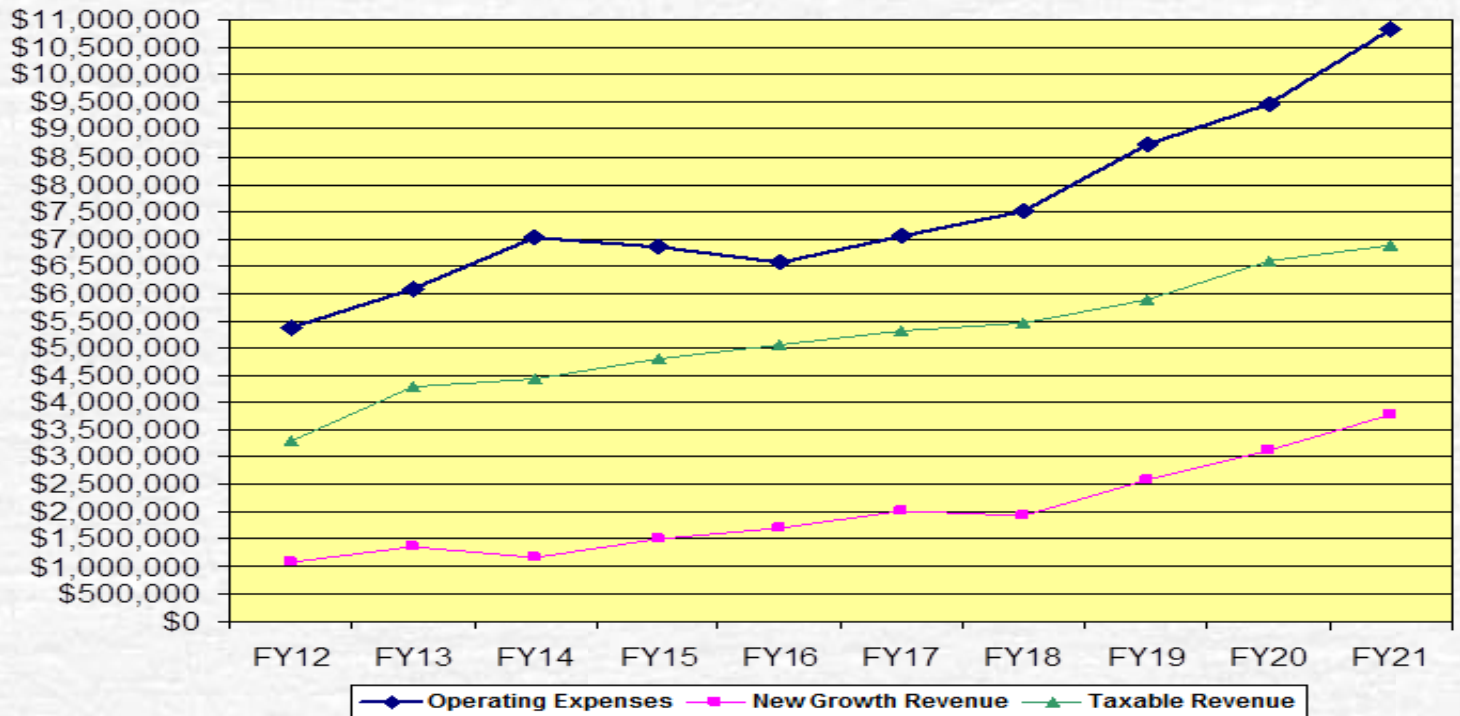
FY21 – Budget Summary

- ✓ FY21 a balanced budget
- ✓ 1.00% property tax increase for residential
- ✓ 4.38% property tax increase for commercial/industrial
- ✓ .84% property tax **decrease** for multi-residential properties.

FY21 – Budget Summary

- FY21 Budget setting a sound base looking forward.
- Continue to watch our growth in expenses compared to revenue.

General Fund Operating Expenses vs. New Growth



Looking Forward

- Multi-Residential Rollback
 - Phased in over 8 years. FY17 the rollback was 86.25% and now to 71.25% for FY21. Will eventually get to the same level as residential (55%)
 - Loss of revenue to General Fund
- Backfill not guaranteed for FY21



Looking Forward

- Continue to watch the residential rollback factor
- Sewer and Stormwater rates will need to be monitored
- Study will be performed in 2020 for Refuse rates and increases may need to be implemented

Looking Forward – “Tools”

- Trust & Agency not levied at the maximum. However, does cause an increase in taxes when moved to T & A levy.
- Saved up capital replacement funds for capital projects
- Continue to save the TIF release for future economic development

Looking Forward – “Tools”

- ☞ Debt service out of the general fund
- ☞ \$.27 Emergency Levy - \$531,380
- ☞ CFU has committed to a financial partnership with the City

Budget Schedule

- ☞ Jan. 20th – Set Public Hearing Date for Maximum Levy rate
- ☞ Feb. 3rd – Hold the Hearing for Maximum Levy dollars
- ☞ Feb. 3rd – Set Public Hearing Date for Approval of the Budget
- ☞ Feb. 17th – Hold Public Hearing on Budget.
- ☞ Certify Budget to County before March 31st Deadline.

FY21 Budget Actions

☛ Tonight at Council Meeting

- Set Maximum Tax Levy \$s - \$21,316,167 (for applicable levies)
- Set the next Public Hearing for the Budget which sets the Maximum Tax Rate at \$11.43

☛ At Next Council Meeting

- Hold the Public Hearing on the Budget



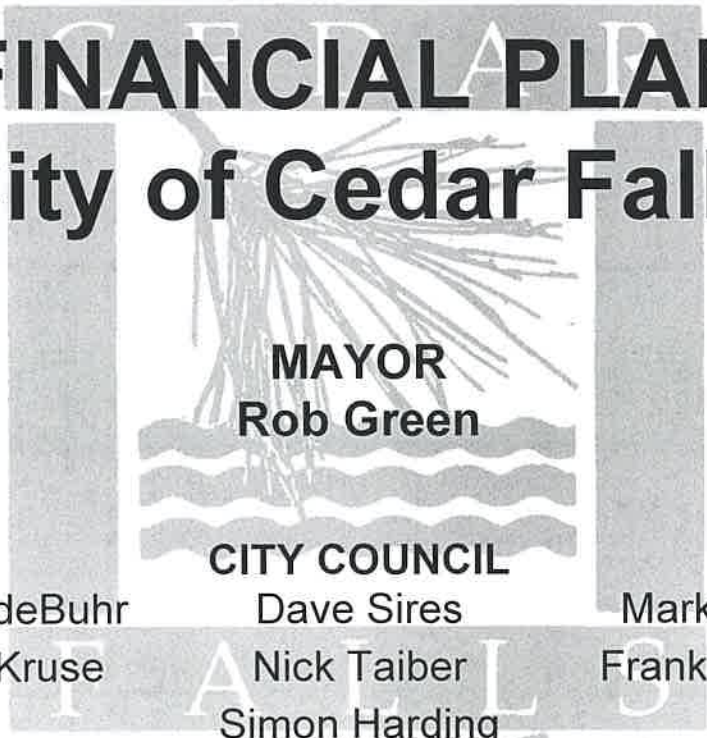
Item 1.

Questions?



Item 1.

FY2021 – 2023 FINANCIAL PLAN City of Cedar Falls



MAYOR
Rob Green

CITY COUNCIL

Susan deBuhr
Daryl Kruse

Dave Sires
Nick Taiber
Simon Harding

Mark Miller
Frank Darrah

STAFF

City Administrator,
Ron Gaines

Community Development
Director, Stephanie Sheetz

Public Safety Services
Director, Jeff Olson

Public Works
Director, Chase Schrage

Finance & Business Operations
Director, Jennifer Rodenbeck

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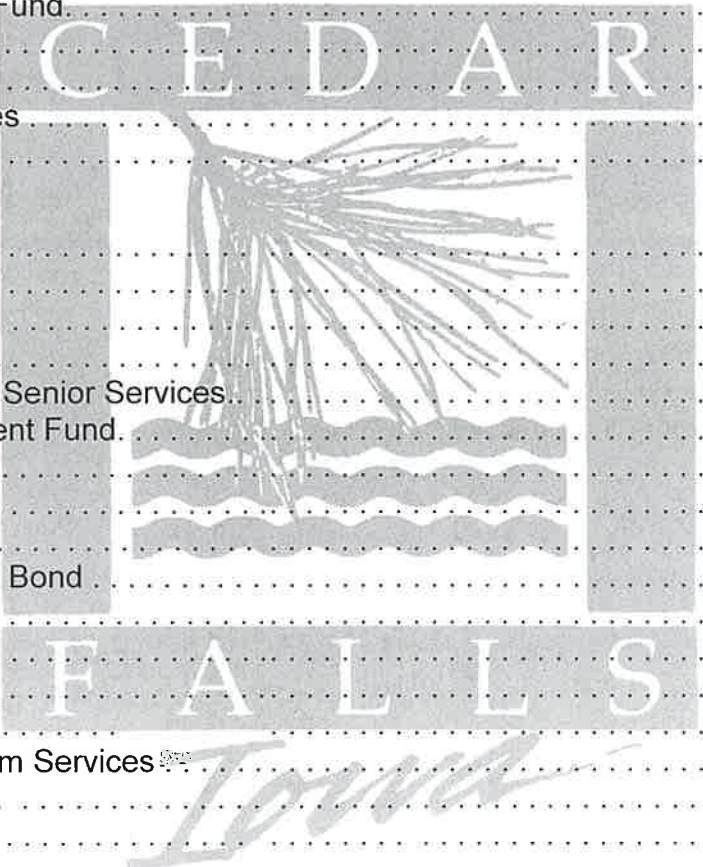
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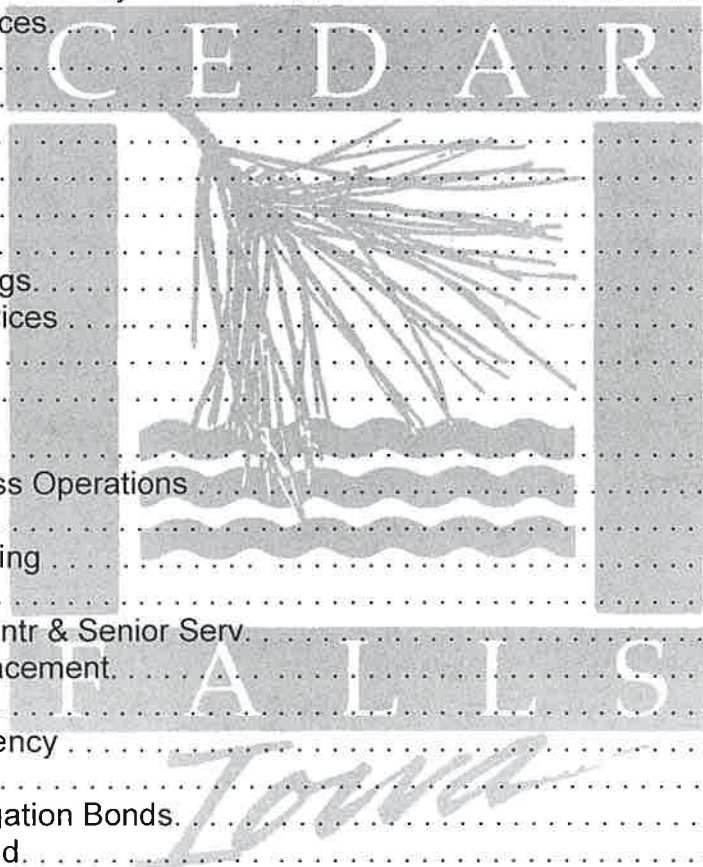
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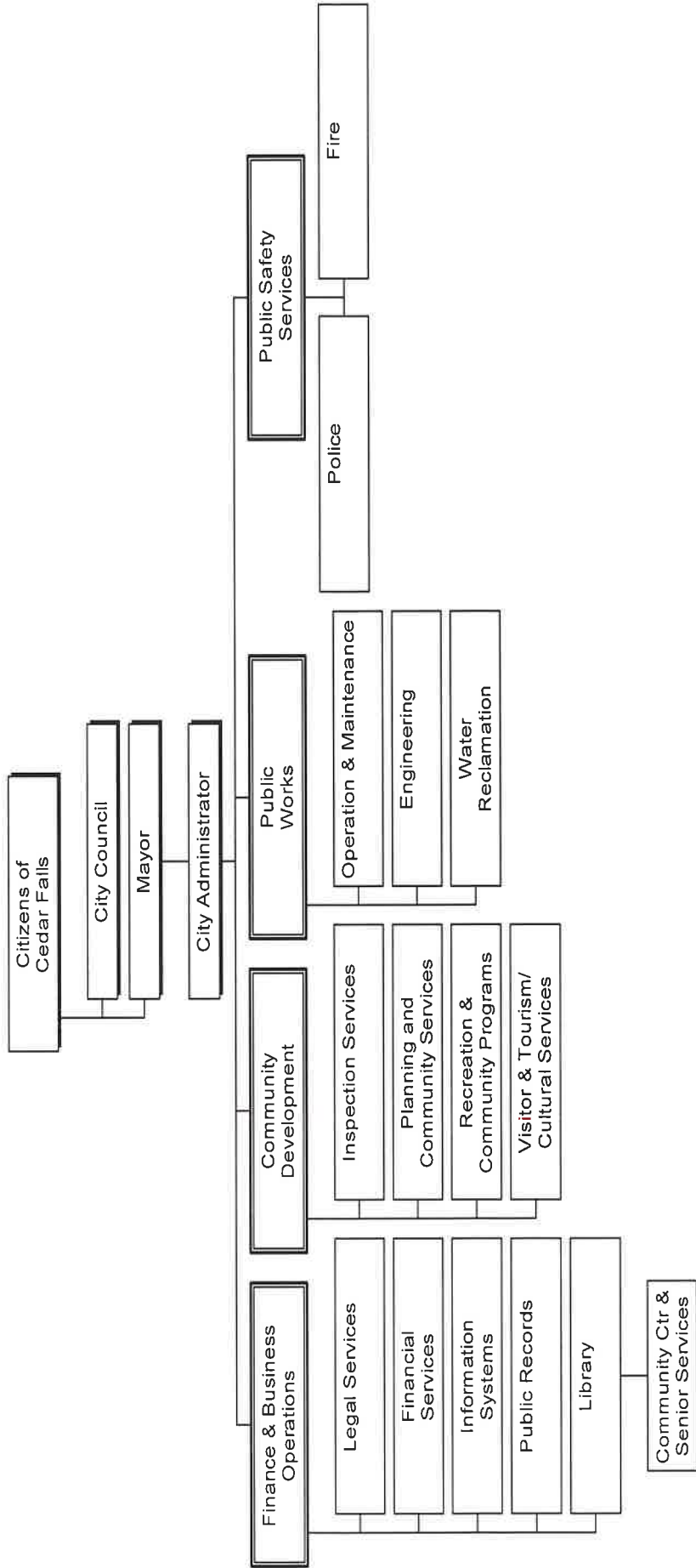
CITY OF CEDAR FALLS, IOWA

PRINCIPAL OFFICIALS

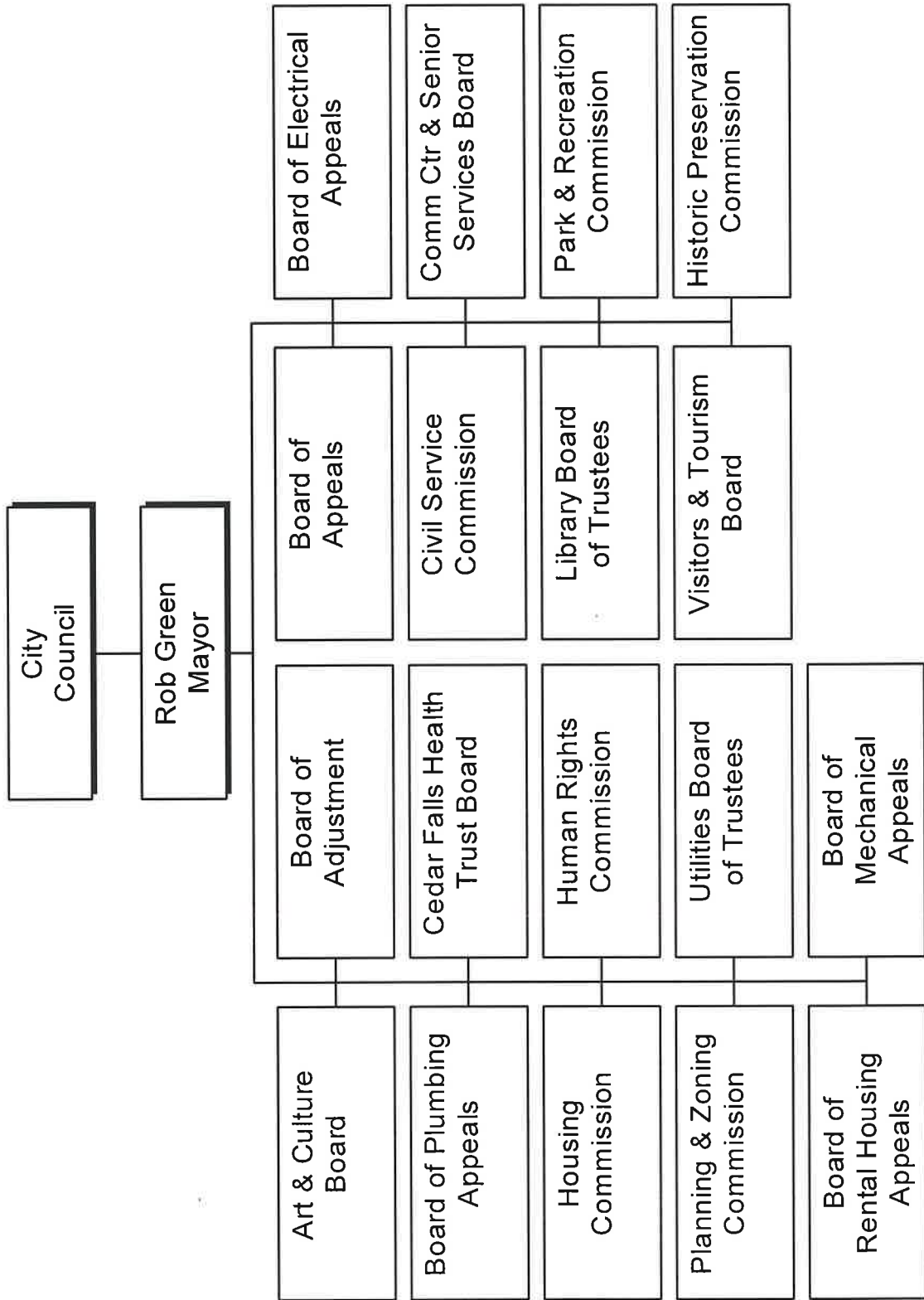
January 1, 2020

Title	Name
Mayor	Rob Green
Council Member – 1 st Ward	Mark Miller
Council Member – 2 nd Ward	Susan DeBuhr
Council Member – 3 rd Ward	Daryl Kruse
Council Member – 4 th Ward	Simon Harding
Council Member – 5 th Ward	Frank Darrah
Council Member – At Large	Nick Taiber (Appointed)
Council Member – At Large	Dave Sires
City Administrator	Ron Gaines
Finance & Business Operations Director	Jennifer Rodenbeck
Community Development Director	Stephanie Houk Sheetz
Public Works Director	Chase Schrage
Public Safety Services Director	Jeff Olson
Asst. Director of Public Safety Serv/Fire Chief	John Bostwick
Asst. Director of Public Safety Serv/ Police Chief (Acting)	Craig Berte
City Attorney	Kevin Rogers
Controller/City Treasurer	Lisa Roeding
City Clerk	Jacque Danielsen
Information Systems Manager	Julia Sorensen
Cedar Falls Public Library Director	Kelly Stern
Recreation & Community Programs Manager	Bruce Verink
V&T/Cultural Programs Manager	Kimberly Manning
Planning & Community Srv. Manager	Karen Howard
Inspection Services Manager	Jamie Castle
City Engineer	David Wicke
Water Reclamation Manager	Mike Nyman
O & M Parks Manager	Brian Heath
Cedar Falls Utilities General Manager	Steve Bernard

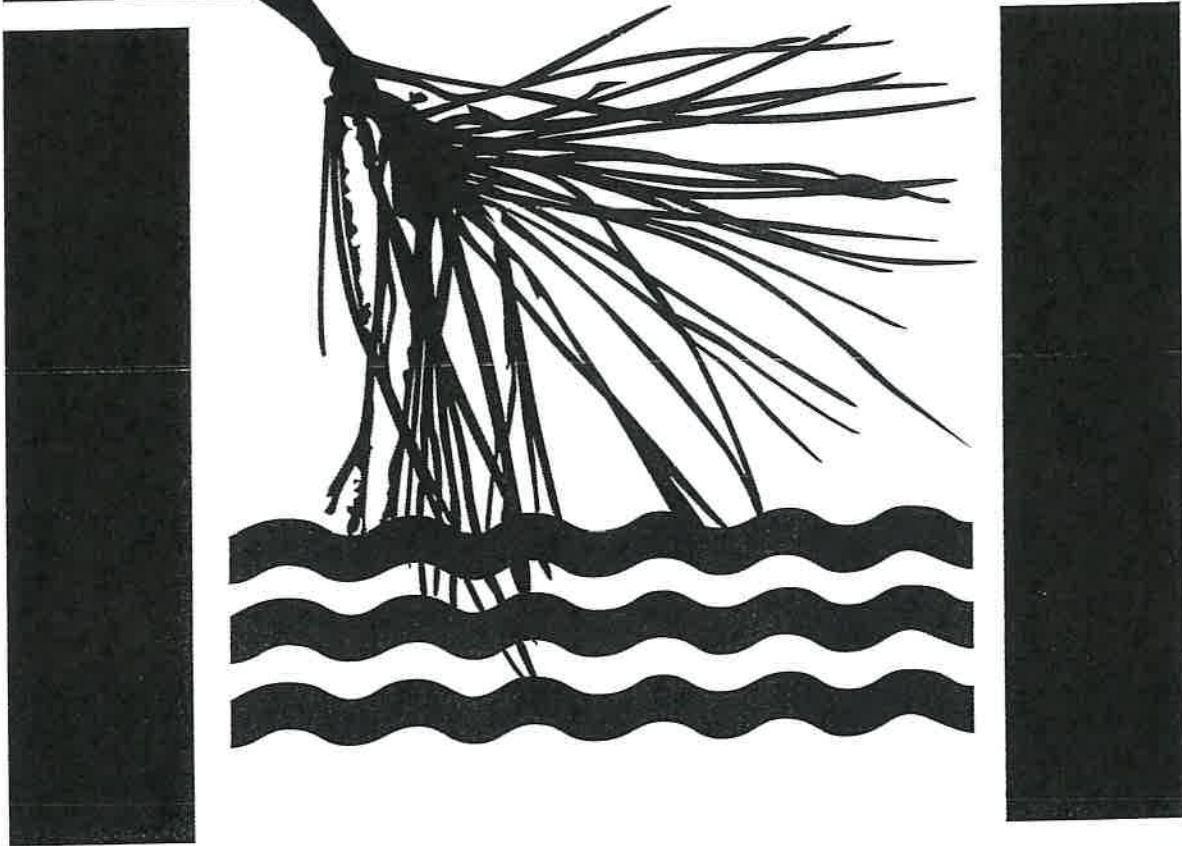
**City of Cedar Falls, Iowa
Organizational Chart**



City of Cedar Falls, Iowa Boards and Commissions



C · E · D · A · R



F · A · L · L · S

Town

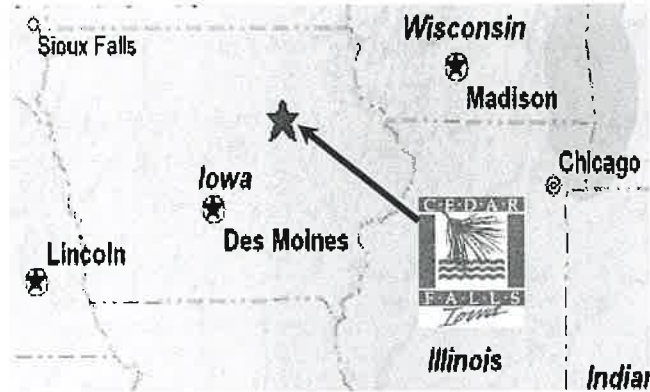
READER'S GUIDE

The annual operating budget for the City of Cedar Falls (the City) is the result of many hours of deliberation by the City staff, Mayor and the City Council. Organization of the budget document is designed to help the reader locate information, both financial and non-financial, in a timely manner.

This guide is included to provide the reader with an overview of the budget document, the budget process, budget implementation, and reporting on budget results.

INTRODUCTION

The City of Cedar Falls, with a population of 39,260, is located in Black Hawk County in the northeastern section of Iowa. The area of the City is 28.9 square miles of incorporated land. The University of Northern Iowa with a student population of approximately 10,500 is located in Cedar Falls and has provided growth and stability to the city.



The City operates under the Mayor-Council form of government with appointed City Administrator. Policymaking and legislative authority are vested in the governing council, which consists of seven members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, setting goals, and approval of boards and commissions. The Council is elected on a non-partisan basis. Council members consist of two Council members elected at large and one Council member from each of five wards as established by ordinance, elected for terms of four years. The Mayor is responsible for supervising the City Administrator. The City Administrator is appointed by the City Council and serves as the chief administrative officer.

BUDGET PROCESS

Preparation and Adoption

In October 2019, the budget process for fiscal year 2020-2021 (FY2021) began. The Mayor, Council and the City Administrator discuss policies relating to the FY2021 budget in light of the City financial plan. The Department of Finance & Business Operations then prepares the instructions and budget estimate sheets and forwards them to the city departments. The Department Directors then fill in their budget estimate sheets with their requests.

The budgets are forwarded to the Dept. of Finance & Business Operations for the processing of the numerical data. During the processing of expenditure request data by the Dept. of Finance & Business Operations, the Director of Finance & Business Operations also prepared revenue estimates using available historical data, combined with current year projections and trends. After the Dept. of Finance & Business

Operations processed expenditure requests, the Director of Finance & Business Operations then reviews departmental requests. Over a period of three to four weeks, the City Administrator and Director of Finance & Business Operations made revisions and modifications to the original departmental requests in order to arrive at a final proposed budget.

On or before January 31st, the Mayor and City Administrator reviewed the budget estimates and the Department of Finance & Business Operations prepares a summary statement for the coming fiscal year. By the end of January a date for the maximum levy hearing is set.

By mid-February, the Council receives a preliminary budget prepared by the Dept. of Finance & Business Operations, approves a maximum levy rate and sets a date for a budget hearing. A sufficient number of copies of the detailed budget are available to meet the requests of taxpayers and organizations at the offices of the Mayor, Director of Finance & Business Operations, and the City Library.

The Director of Finance & Business Operations publishes the budget estimate and notice of hearing 10 to 20 days prior to the date set for the hearing in a newspaper published at least once weekly and having general circulation in the city. (See Section 362.3, Iowa Code.) A public hearing is then held by mid-March and the Council adopts the proposed budget.

The adopted budget is filed with the County Auditor and Iowa Department of Management by March 31.

Budget Amendment

Sec. 384.18 of the Code provides that a city budget for the current fiscal year may be amended for any of the following purposes:

1. To permit the appropriation and expenditure of unexpended, unencumbered cash balances on hand at the end of the preceding fiscal year, which had not been anticipated in the budget.
2. To permit the appropriation and expenditure of amounts anticipated being available from sources other than property taxation and which had not been anticipated in the budget.
3. To permit transfers from the debt service fund, the capital improvements reserve fund, the emergency fund, or other funds established by state law, to any other city fund unless specifically prohibited by state law.
4. To permit transfers between programs within the general fund.

A city budget becomes effective July 1 unless amended under the conditions listed above. A budget amendment must be prepared and adopted in the same manner as the original budget as provided in Sec. 384.16 and is subject to protest as provided in

Sec. 384.19. A city budget shall be amended by May 31 of the current fiscal year to allow time for a protest hearing to be held and a decision rendered before June 30.

Budget Calendar

Budget Calendar 2019

- By October 11 The Mayor, Council and the City Administrator discuss policies relating to next year's budget in light of the City financial plan. At the same time, the Department of Finance & Business Operations prepares the instructions and budget estimate sheets and forwards them to the city departments.
- Oct. 14 to Nov. 13 The Departmental Directors fill in their budget estimate sheets with their requests. Supporting data such as department work programs for the ensuing year should be included. The Director of Finance & Business Operations prepares a statement of debt service requirements for payment of principal and interest and fixed charges, which the city must pay.
- Nov. 14 to Jan. 31 An estimate is made of all revenues, which the city will receive. The budget process is completed by Finance staff.

Budget Calendar 2020

- By January 31 The Mayor and City Administrator review the budget estimates and prepare a summary statement for the coming fiscal year. A date for the maximum levy hearing is set.
- By February 3 The Council holds a budget work session.
- By February 3 The Council receives the preliminary budget and holds the hearing for the maximum levy.
- By February 17 Set the date for the public hearing on the budget.
- By March 2 Hold the public hearing.
- By March 31 Deadline for filing adopted budget with County Auditor.
- By May 29 A City budget shall be amended for the current year.

October 2019				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

November 2019				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

December 2019				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

January 2020				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

February 2020				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

March 2020				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

April 2020				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

May 2020				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

BUDGET OBJECTIVES

The FY2021 budget has been prepared in an effort to communicate to the citizens and staff of the City the overall policies and goals of the City Council. The budget document includes descriptions of the various activities and programs (departments) of the City, and the goals and objectives for the current and future years. This format is designed to communicate clearly to the public the goals and objectives of the City Council, thereby enabling the reader to gain more useful information about the City, without requiring detailed accounting or budgetary knowledge.

For each operational fund, the budget is prepared on a line-item basis by individual department and division/activity. The City Administrator then presents budget programs and goals and objectives to the City Council. Line item expenditure justifications are omitted from the budget document, in order to focus more on the programs and objectives of the coming fiscal year. The Finance & Business Operations Department will provide a line item and capital outlay detail budget upon request.

BUDGET PHILOSOPHY

Budget philosophy for the City depends upon the local needs and concerns of the citizens. Other factors also affect budget philosophy, such as the state of the local economy, the demands of the public for increased services, and unfunded mandates and requirements of federal and state regulatory agencies. Even with all of these considerations, the budget prepared by the City was prepared from a conservative perspective with regard to estimating both the revenues and expenditures. Although historical comparisons and trends are very useful, often-current year data and trends will take precedence over prior year trends. Budgeting from such a "conservative" perspective, revenues are often anticipated either at or only slightly above prior year levels, unless there are other known factors that may significantly affect anticipated revenues. By estimating revenues conservatively, decreases in any one revenue source due to fluctuations in the economy and variations in weather should not adversely affect the City's "bottom line."

Likewise, expenditures are also estimated conservatively, i.e., allowances are made for unanticipated expenditures, and personal services for vacant positions are funded for the entire fiscal year, except where noted. As a result, over the years this method of budgeting has resulted in increases in the actual fund balance, when compared to the original fund balance budget. The City continues to use this method of budgeting rather than using unreasonable or unsubstantial projections, since such budget methods could have an adverse impact on the City's reserves.

Each year, the City's goal is to provide a balanced budget in which current revenues equal current expenditures for the General Fund. The budgets for all other funds will have revenues equal or exceeding expenditures depending on the nature of the fund. In cases where expenditures exceed revenues for a particular fund in the current year is due to an intentional use of fund reserves.

PRESENTATION OF FINANCIAL INFORMATION AND BASIS OF ACCOUNTING

Fund Accounting

The City utilizes fund accounting procedures to prepare the annual budget, however, the state required budget forms are prepared by fund type and by program. Also, because the City is organized into 4 separate departments, the budget document is sequenced by departments, since the department directors use this document as an operational guide.

Fund accounting is the specialized type of accounting used by local governments. It arose in response to the special limitations placed on significant amounts of the resources provided to governmental jurisdictions by legal ordinances, grantors, and other resource providers. By definition, a "fund" is a distinct fiscal entity, accounting for receipts and disbursements that are for specific activities. A fund is a self-balancing set of accounts, where assets equal liability plus fund balance.

The funds of the City of Cedar Falls are summarized by fund type in the following manner:

1. General - General activities of the City are considered part of the General Fund.
2. Special Revenue Funds - The Street Construction Fund, the Section 8 Housing Assistance Fund, the Block Grant Fund, and the Police & Fire Retirement Funds are required by state and/or federal laws to be classified as separate funds in the Special Revenue Fund type.
3. Debt Service - Bond covenants require a sinking fund to make debt service payments. The City of Cedar Falls has one debt service fund.
4. Capital Projects - All large capital projects, improvements, and equipment purchases are budgeted in the Capital Projects Fund type.
5. Proprietary - The three enterprise funds, Sewer Rental, Refuse, and Storm Water, and two internal service funds, Data Processing and Vehicle Maintenance, are presented, however, only the enterprise funds are budgeted in the Proprietary Fund type since Internal Service Funds are not required to be budgeted on the state form.

Columnar Format

In order to facilitate enhancing year-by-year changes, comparative financial information for the following years in the General Fund and Other Funds sections of this document, is presented in the following columns:

<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Projected</u>	<u>Budget</u>	<u>Proposed</u>	<u>Proposed</u>
<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>

Accounting and Budgeting Basis

The operating budget of the City of Cedar Falls shall be drawn so that available resources and anticipated expenditures are equal. The City's accounting and budget records for general governmental operations are maintained on a modified accrual basis, with the revenue being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities incurred. Accounting records for the Enterprise and Internal Service Funds are maintained on the accrual basis, while the budget records are maintained on the modified accrual basis.

Differences between budgetary policies and Generally Accepted Accounting Principles (GAAP) in the Enterprise and Internal Service Funds exist for several reasons. One reason is that existing procedures have worked well and continue to work well for administrative and control purposes. Some other reasons for differences between budget and GAAP are the treatment of interfund transfers, departmental capital outlay, debt service principal payments, and depreciation. The City's budgeting practices include interfund transfers as revenue and expenditures, while GAAP classifies interfund transactions as other financing sources or uses. Also City management desires an operating statement budget line item for each anticipated cash outflow, including debt service and capital outlay. If the City budgeted the enterprise funds on a full accrual basis, capital outlay and debt service payments would not be reported in the operating statement.

Depreciation expense, which is recognized in the audit records, is not budgeted. Not providing for depreciation in the budget is a policy decision that has not adversely affected the funds.

BUDGET DOCUMENT FORMAT

The City's operating expenditures are organized into the following hierarchical categories: Programs, Departments, and Divisions.

1. Programs: As of January 1, 2003, state law prescribes that City budgeted expenditures must be categorized into nine basic programs. The nine programs are:
 - a. Public Safety – expenditures for Police and Fire protection
 - b. Public Works – expenditures for roads, parking, and engineering services
 - c. Health and Social Services – health care expenditures
 - d. Culture and Recreation – expenditures for library, parks, cemetery, recreation, and culture services
 - e. Community and Economic Development – expenditures for economic development and housing and urban renewal

- f. General Government – areas such as Mayor’s office, City Clerk, financial services, and liability
 - g. Debt Service – expenditures for debt service
 - h. Capital Projects – expenditures for capital projects
 - i. Business Type Activities – expenditures for Sewer, Refuse, and Storm Water
2. Departments: For administration purposes the City hierarchy is divided into departments. The departments represent groupings of related operations aimed at accomplishing a broad goal or accomplishing a major service. The departments of the City are:
- a. Finance & Business Operations (FBO)
 - b. Community Development (CD)
 - c. Public Works (PW)
 - d. Public Safety Services (PSS)
3. Divisions: Departments are further subdivided into divisions, which are usually associated with functioning work groups having more limited sets of work responsibilities. An example is the Financial Services Division of the Department of Finance & Business Operations.

The following is an example of the relationship between programs, departments and divisions.

Program:	General Government
Department:	Finance & Business Operations
Division:	Financial Services

State of Iowa law determines the lowest level of budgetary control, which is at the program level. Cities are not allowed to expend over the amounts budgeted at the program level without filing a budget amendment with the State.

The budget document contains a detailed explanation of the FY21 financial impact and policy summary, budget highlights that describe the reasons for increases in each divisional budget, and a five year financial strategy that describes in depth the financial challenges faced by the City in the next five years.

The text of the budget document contains a summary of each division's revenues and expenditures and a narrative of the division's purpose, continuing and new objectives, and performance measures. The financial information for each division is then summarized by fund type and the expenditures are summarized by program.

The City uses the following fund types:

- Governmental funds, including General, Special Revenue, Debt Service, and Capital Projects; and
- Proprietary funds

General Fund – the general operating fund of the City, used to account for all revenues and expenditures except those accounted for in other funds. Typical governmental functions, such as police, fire, library, parks, and administration are funded in the General Fund.

Other Funds – these funds are used to account for proceeds of specific revenue sources, capital projects, debt service, and proprietary funds.

Finance & Business Operations Department: Cable TV, Information Systems, Parking, Community Center & Senior Services, Vehicle Replacement, Debt Service, Hospital, Trust & Agency, General Obligation Bond Funds, Street Repairs, and Capital Projects Fund.

Community Development Department: Section 8 Housing Assistance, Block Grant, Visitors & Tourism and Capital Reserves

Public Works: Refuse, Storm Water, Sewer, Street Construction, and Vehicle Maintenance.

Public Safety Services: None

The financial information includes revenue and expenditure information for the last two completed fiscal years, the projected amounts for the current year, the budgeted amounts for the current year, the budgeted amounts covered by this budget and projected amounts for the two subsequent fiscal years. Costs are segregated by personnel services, commodities, services and charges, capital outlay, debt service and transfers. These categories represent the level of control exercised by the City departments.

The final sections of the budget document contain a detailed five-year capital improvements program and other miscellaneous background information.

FINANCIAL POLICIES

Cash Reserves

The City will maintain an unreserved balance at year-end at a level determined by Council to meet cash flow requirements, emergency needs, and bond rating criteria.

The minimum criteria shall be:

1. The City's General Fund Reserve is limited to 25% of expenditures by State Appeal Board action. The City Council has established that the General Fund balance be maintained between 15 and 25% and preferably at the 20-25% level.
2. The Refuse Fund at 20-30%, but no less than \$500,000.
- 3.* The Sewer Fund at 65-75%, but no less than \$1,500,000.
4. The Street Fund at 20-30%, but no less than \$1,000,000.
5. The Storm Water Fund at 10-20%, but no less than \$200,000.

* Excludes bond fund expenditures.

Revenues

The revenue projection process starts with estimates submitted by the departments for their specific areas. The Director of Finance & Business Operations reviews those estimates and makes informed judgments on all revenues City-wide. Prior year's actual and current year-to-date amounts are used to project both the current year and next year's revenues. Information received from the State, County, and Iowa League of Cities is utilized to project revenue trends and anticipated amounts. The Director of Finance & Business Operations, using conservative interest rate projections, current balances and interest accrual information, projects interest earnings. The Mayor and City Administrator then review revenues, expenditures and ending fund balances to determine if any revenue adjustments need to be made. For the past few years, the City Council has decided not to rely on the State backfill revenue to balance the budget.

1. Property Taxes
 - A. The budget of the City of Cedar Falls shall be drawn so that the general tax levy does not exceed limits established by State law.
 - B. Debt Service Levy

Taxes shall be levied each year under the Debt Service Levy in the amount equal to the general obligation principal and interest due in that same year, minus the portion paid by the enterprise funds and Cedar Falls Utilities.

C. Tort Liability Levy

The City may levy for the expected costs of property and liability insurance policies and estimated claims losses held by the City.

D. Employee Benefits Levy

The City shall use the Employee Benefits Levy for:

1. The City's share of contributions to police and fire pension and retirement systems, at rates determined by the State of Iowa, for currently employed sworn officers.
2. The City's share of contributions for employee benefits budgeted under the General Fund only if the general tax levy is at the \$8.10 maximum. Tax revenues under the employee benefits levy will be receipted into the Trust and Agency Fund and then transferred into the General Fund.

E. Transit Levy

Taxes levied under the transit levy shall not exceed the 95-cent limit established by State law. Tax revenues from the transit levy will be receipted into the General Fund.

F. Band Levy

Taxes levied under the Band Levy shall not exceed the 13.5-cent limit established by State law. Tax revenues from the band levy will be receipted into the General Fund.

G. Library Levy

Taxes levied under the library levy shall not exceed the 27-cent limit established by state law. Tax revenues from the library levy will be used to support the library. Approximately 50% of the levy will be used for new materials and services and approximately 50% will be used to lower general fund support to the library.

H. Emergency Management Levy

Taxes levied under the emergency management levy will be receipted into the General Fund and used for expenses related to the County wide Emergency Management Commission.

2. Other City Taxes

A. Sales Tax

The City of Cedar Falls collects an additional 1% in local option sales tax. The revenues and expenditures under this program are recorded in a separate fund.

B. Hotel/Motel Tax

The City currently has a 7% hotel/motel tax with 50% of the income generated by the imposition of the tax being devoted to the Visitors and Tourism Division. The other 50% is devoted to programs related to lakes, trails, and recreational/cultural facilities.

3. Fees and Charges

The City will establish fees and charges, in accordance with revenue bond requirements or for covering all or part of the related costs of providing the services. The City will review fees and charges, at a minimum, on a biannual basis.

4. Investments

The City will invest 100% of idle funds and will obtain the best possible return on all cash investments within the limits of the State law.

5. Intergovernmental Revenue

Revenues from local, State and Federal governments will be used according to the restrictions or intent placed on each.

6. Additional Revenue Sources

The City will continue to search for additional revenues as a method of balancing its budget.

Expenditures**1. Current Service Level:**

Maintaining the current level of services will receive first priority for funding.

2. Cost Effective Programs:

The City will encourage technology and capital investment programs, which are cost effective and reduce operating expenses.

3. Infrastructures and Equipment:

The City will continue the scheduled level of maintenance and replacement for its infrastructure and equipment.

4. Local Option Sales Tax

The City will continue to spend 100% of the local option sales tax proceeds on street repair in accordance with the stipulations set by the voters.

5. Reductions:

To balance the budget, the City will attempt to avoid service reductions. If the situation arises, consideration will be given first to alternatives, which avoid employee layoffs, resist cuts in service and establish user fees. If reductions are necessary, parameters for downsizing shall ensure that (1) no essential service be eliminated; (2) service with high public visibility and exposure remain intact, and (3) reductions be made in internal functions as a first priority.

Economic Development

The City will take active measures to encourage economic development of the community with the intent of increasing jobs and the tax base.

Long-Term Debt

1. Purpose of Debt:

Debt will fund the design, inspection and construction of capital improvement projects; it will not be used for annual operating expenses.

2. Debt Limit:

The total general obligation debt will not exceed 5% of the total assessed value of real property.

3. Debt Issuance:

The issuance of new debt shall not exceed a replacement debt level. Whenever possible, existing debt should be refinanced to secure the lowest possible interest costs.

Escrow Funds

1. Accrued Liabilities

A commitment is made to escrow funds annually to pay accrued liabilities. The City will address annually these commitments by budgeting and depositing in a restricted account funds to pay these liabilities when they occur. By policy the City will not unfund these liabilities. Escrow accounts include severance, payroll, liability insurance, vehicle replacement, data processing, workmen's compensation, long-term disability and all pensions.

2. Capital Accounts

For many of our recreational operations (golf, recreation, softball, and cultural programs) the City sets aside a percentage of those revenues into a capital account. Those funds can then be used in the future for capital projects, including major maintenance projects, related to these activities. This allows for the accumulation of funds without having to spend the cost of issuing long term debt for these type of projects.

Capital Improvement Budget Policies

The Capital Improvements Program (CIP) is a planning document and does not authorize or fund projects. The projects listed in the CIP are summarized in the capital projects program. The CIP is prepared by the Finance & Business Operations Department, is reviewed by the Mayor, City Administrator, and Department Directors, presented to the Planning and Zoning Commission with final approval by the City Council. Detailed descriptions and a summary of the CIP are located in the Capital Improvement Program section of this document.

The total amount programmed for FY21 in the CIP is \$46,633,879, which is included in the operating budget in the following areas:

Capital Projects Funds	\$ 32,728,519
Enterprise Funds	2,211,670
General Fund	678,000
Special Revenue Funds	10,195,445
Internal Service Funds	820,245
	\$ 46,633,879

Following is a list of policies pertaining to the Capital Improvements Program:

1. The City will make all capital improvements in accordance with an adopted capital improvements program.
2. The City will develop a multi-year plan for capital improvements and update it annually.
3. The City will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projections.
4. The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs

- associated with new capital improvement will be projected and included in operating budget forecasts.
5. The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and City priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
 6. The City will maintain all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
 7. The City will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed.
 8. The City will determine the least costly financing method for all new projects.

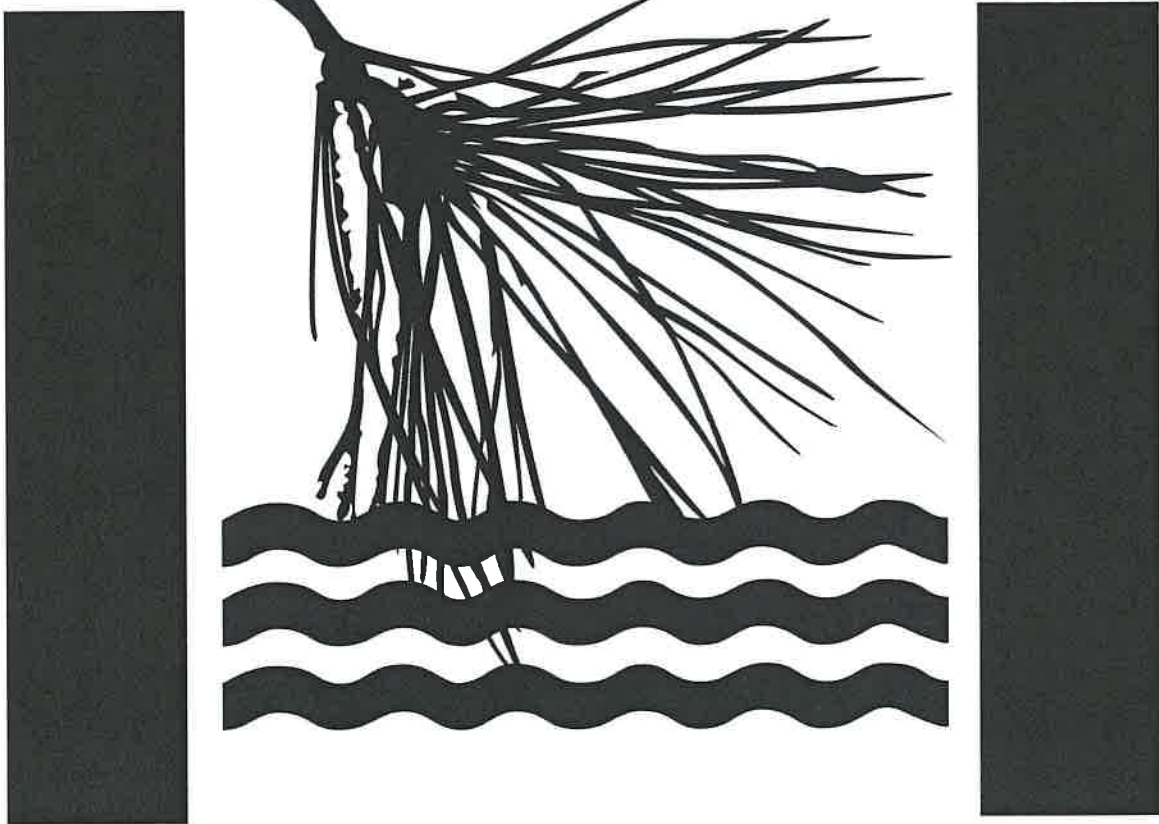
CONCLUSION AND ACKNOWLEDGEMENTS

This financial plan includes the ideas, recommendations and suggestions of citizens, Mayor, City Council and the City staff during Council hearings and informal contacts. The major impact of the City Council upon the financial plan is in the setting of goals, policies, priorities and programs.

While all departments were intensely involved in the preparation of the financial plan, most of the credit for the document goes to the Budget and CIP project team. Particular gratitude is expressed to: Ron Gaines, City Administrator; Jennifer Rodenbeck, Director of Finance & Business Operations; Lisa Roeding, Controller/City Treasurer; and Cathy Niebergall, Financial Technician.

While we appreciate all contributions to this budget, it must be remembered that the real thanks must go to the City employees, who, on a daily basis, transform this document into the City's program of services.

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BUDGET MESSAGE

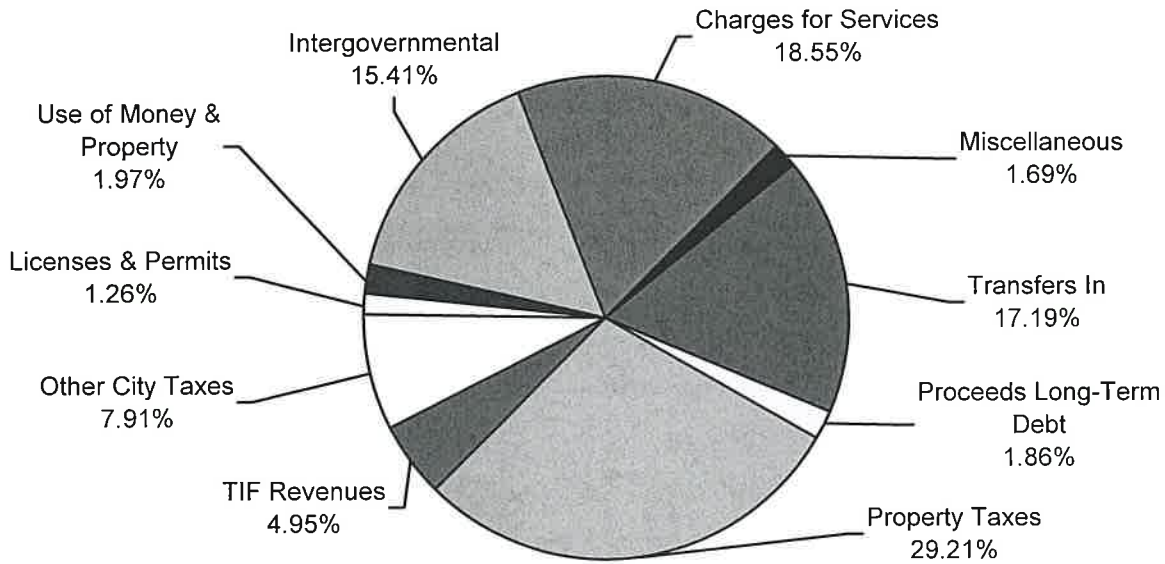
FY21 SUMMARY POINTS

- Tax rate increased from \$10.95 to \$11.43/\$1,000 valuation.
- Assessed values increased by \$153 million. Taxable valuations grew by \$13 million.
- The new class of property, multi-residential, will be taxed at 71.25%.
- The residential rollback factor decreased from 56.918% to 55.074%. Commercial and Industrial rollback factor will remain at 90%.
- There were no reassessments by the county for FY21.
- Residential property tax payers will see a 1.00% increase for FY21 and commercial/industrial will see a 4.38% increase.
- The Emergency levy was not utilized in FY21.
- The Trust & Agency levy was utilized, but was not used at the maximum.
- The Emergency Management Levy is being utilized in FY21 for EMA and consolidated dispatch costs.
- There were no budgeted increases for health insurance.
- \$100,890 of debt service is being budgeted out of the General Fund.
- The Library levy was included in FY21 at \$.27/\$1,000 valuation.
- Five TIF districts (Unified, Downtown, Southern, College Hill, Pinnacle Prairie) will be active for FY21.
- Staffing levels and service levels are budgeted to remain the same, except as follows:
 - One full-time Personnel Specialist in Finance.
 - One full-time Admin/Parking Supervisor split between Parking & Public Records.
 - One part-time Library Assistant.
 - One full-time Planner.
 - One part-time Housing Program Specialist.
 - One part-time Senior Service Coordinator in Cultural Services.
 - One full-time CAD Designer in Engineering.
 - One additional full-time Arborist in Parks.
 - One full-time Mechanic in Vehicle Maintenance that replaces two part-time positions.
 - One part-time Office Assistant in the Police division.

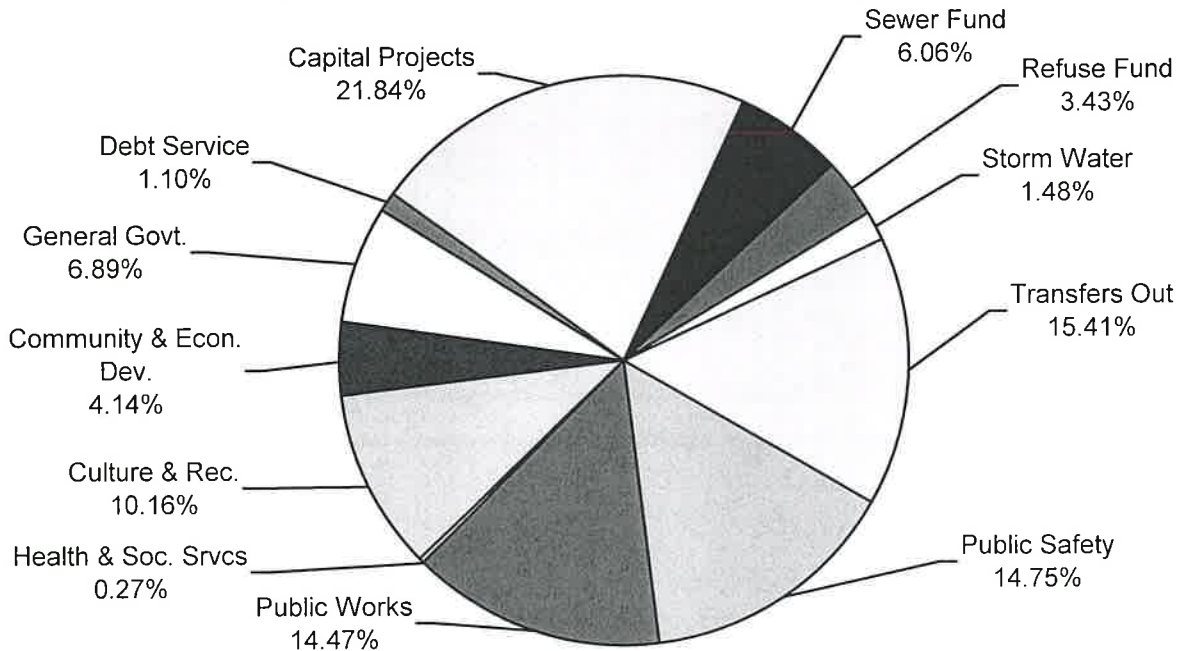
BUDGET SUMMARY

The summary of revenues and expenditures as presented below and on the following pages follows the format of the State Budget Forms. The total revenues and expenditures may differ slightly from the fund activity as presented in sections 5 and 6 of this budget document due to certain eliminations and reclassifications of transfer activity.

Resources – “Where the money comes from”



Expenditures (Uses) – “Where the money goes”



Budget Summary by Fund Type

Fund Type/Fund	Estimated Beginning Balance 07/01/20	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 06/30/21
Governmental Funds:				
General Fund	\$ 11,217,417	\$ 27,977,990	\$ 27,977,990	\$ 11,217,417
Special Revenue	38,195,706	24,575,280	24,536,110	38,234,876
Debt Service	517,310	3,753,130	3,753,130	517,310
Capital Projects	19,594,995	10,087,340	19,350,900	10,331,435
Total Governmental Funds	\$ 69,525,428	\$ 66,393,740	\$ 75,618,130	\$ 60,301,038
Business-Type Funds:				
Sewer Fund	\$ 8,959,428	\$ 7,095,000	\$ 6,579,760	\$ 9,474,668
Refuse Fund	5,130,188	3,323,360	3,132,290	5,321,257
Storm Water	2,310,980	995,000	1,425,170	1,880,810
Total Business-Type Funds	\$ 16,400,596	\$ 11,413,360	\$ 11,137,220	\$ 16,676,735
Total	\$ 85,926,024	\$ 77,807,100	\$ 86,755,350	\$ 76,977,773

Revenues by Source

Fund	Actual 2018/2019	Projected 2019/2020	Budgeted 2020/2021	Increase/(Decrease) Over 2020	
				Amount	Percentage
Property Taxes	\$ 20,804,617	\$ 21,437,409	\$ 22,728,404	\$ 1,290,995	6.02%
TIF Revenues	3,820,358	2,910,194	3,851,770	941,576	32.35%
Other City Taxes	6,184,453	6,132,029	6,155,607	23,578	0.38%
Licenses and Permits	1,088,480	1,034,026	984,000	(50,026)	-4.84%
Use of Money and Property	2,433,113	2,584,502	1,532,880	(1,051,622)	-40.69%
Intergovernmental Charges for Services	16,426,962	14,527,157	11,988,060	(2,539,097)	-17.48%
Special Assessments	12,911,465	13,632,265	14,432,050	799,785	5.87%
Miscellaneous	14,497	-	-	-	-
Transfers In	2,499,943	5,408,043	1,317,869	(4,090,174)	-75.63%
Proceeds of Long-Term Debt	12,046,358	10,183,779	13,371,460	3,187,681	31.30%
Total	\$ 84,696,833	\$ 77,849,404	\$ 77,807,100	\$ (42,304)	-0.05%

Total Expenditures by Function

Function	Actual 2018/2019	Projected 2019/2020	Budgeted 2020/2021	Increase/(Decrease) Over 2020	
				Amount	Percentage
Government Activities:					
Public Safety	\$ 11,746,518	\$ 12,252,878	\$ 12,796,060	\$ 543,182	4.43%
Public Works	12,518,076	17,388,243	12,555,450	(4,832,793)	-27.79%
Health and Social Services	24,220	213,440	232,000	18,560	8.70%
Culture and Recreation	7,033,669	8,477,228	8,818,580	341,352	4.03%
Community and Economic Dev.	2,641,995	2,682,532	3,591,720	909,188	33.89%
General Government	4,032,033	5,662,711	5,974,930	312,219	5.51%
Debt Service	1,028,823	1,177,640	955,710	(221,930)	-18.85%
Capital Projects	25,342,279	13,174,690	18,950,900	5,776,210	43.84%
Total Government Activities	\$ 64,367,613	\$ 61,029,362	\$ 63,875,350	\$ 2,845,988	4.66%
Business-Type Activities:					
Sewer Fund	\$ 4,853,046	\$ 7,464,328	\$ 5,254,000	\$ (2,210,328)	-29.61%
Refuse Fund	2,771,389	3,146,764	2,974,020	(172,744)	-5.49%
Storm Water	480,776	993,430	1,280,520	287,090	28.90%
Total Business-Type Activities	\$ 8,105,211	\$ 11,604,522	\$ 9,508,540	\$ (2,095,982)	-18.06%
Transfers Out	12,046,358	10,183,779	13,371,460	3,187,681	31.30%
Total Expenditures	\$ 84,519,182	\$ 82,817,663	\$ 86,755,350	\$ 3,937,687	4.75%

SHORT-TERM FINANCIAL STRATEGIES**Reorganization**

The City also went through a major reorganization plan in 2014 that reduced the number of departments from six to four. This was a top/down restructuring that recognized that the retention of employees who provide direct services to the general public are the most critical to providing public services and maintaining service quality. The newly created departments are Finance & Business Operations, Community Development, Public Works, and Public Safety Services. Operational supervision was also combined to reduce the number of divisions underneath each of these departments. The City reorganized in FY20 to go to a more traditional Public Works Department. This replaced the Municipal Operations and Programs Department.

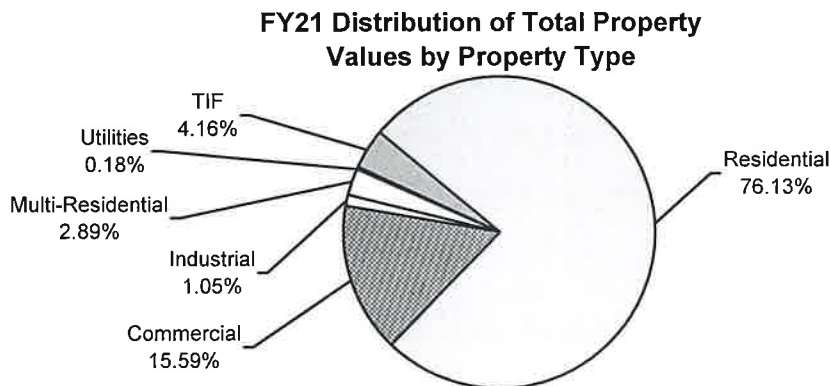
The City will continue to look for ways to stream line services and reduce costs where possible.

State Aid and Staffing

In developing the FY21 budget several issues were addressed. First and foremost is the policy decision to eliminate dependence on state funding in the general operating budget. Due to the uncertainty of the State continuing their funding of the backfill, the City has chosen to balance the budget without the backfill funding and then utilize funding, if received for one-time capital items, special projects or for property tax relief in the following fiscal year.

Property Tax Reform

Also of concern to the City is the property tax legislation that came into effect for multi-residential properties. These properties were taxed at 82.50% for FY18, 78.75% for FY19, 75.00% for FY20 and declined to 71.25% for FY21, and the taxable amount will continue to decline over the next 5 years until they are taxed equivalent to residential properties, this is \$109 million of valuation that Cedar Falls will lose property tax revenue on. For FY15, the commercial rollback caused a loss of \$25 million in taxable valuation for the \$8.10 levy and \$14 million in taxable valuation in the TIF districts. For FY16, the commercial rollback caused an additional loss of \$22 million in taxable valuation for the \$8.10 levy and \$15 million in taxable valuation in the TIF districts. For FY15, FY16, and FY17 the State Legislature had guaranteed replacement funds for this loss of revenue (backfill) and they funded it in FY18, FY19 & FY20. However, the amount received from the State does not make up the entire loss. In addition, these funds are not guaranteed in FY21 and beyond.



Employee Benefits

Pension benefits provided to employees continue to have an effect on the FY 21 budget, and are projected to continue to have major impacts in future budget years.

The municipal Police and Fire Retirement rate increased from 24.41% to 25.31% and \$1.6 million in property tax support is still needed in FY21. In FY21, the IPERS contribution, which is the pension plan for all other city employees, remained 9.44% for the employer. The total

IPERS contribution by the City is budgeted at \$1,193,670 for FY21. Other employee benefits continue to increase, including health insurance costs.

User Fees

Another issue that will need to be addressed by the City Council in FY21 is user fees for refuse. The demand for storing and processing recycled products continues to grow in refuse. The citizens of Cedar Falls should be praised for their active participation in recycling efforts, however, these come at a cost due to the requirement of new and expanded recycling facilities. Along with recycled products, yard waste disposal is also demanding more staff and facilities. Therefore, the City Council may need to look at increasing the refuse rates again to cover the costs of providing recycling and yard waste services.

In sewer, infrastructure improvements and compliance with environmental standards will increase capital and debt service costs in this fund. The Council passed an ordinance increasing sewer rates 5% each year for the next 3 years. However, these increases may not be enough. A sewer rate study will be performed again in the next couple of years to determine the amount of increase needed.

In storm water, major infrastructure improvements are needed. The current CIP has over \$2.6 million in storm water projects. A fee increase was necessary to cover the costs of these projects. The Council passed an ordinance increasing storm water rates 5% each year for the next 4 years. This was the first rate increase since their inception in FY07. Rates will need to continue to be monitored.

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FY21 FINANCIAL IMPACT AND POLICY SUMMARY

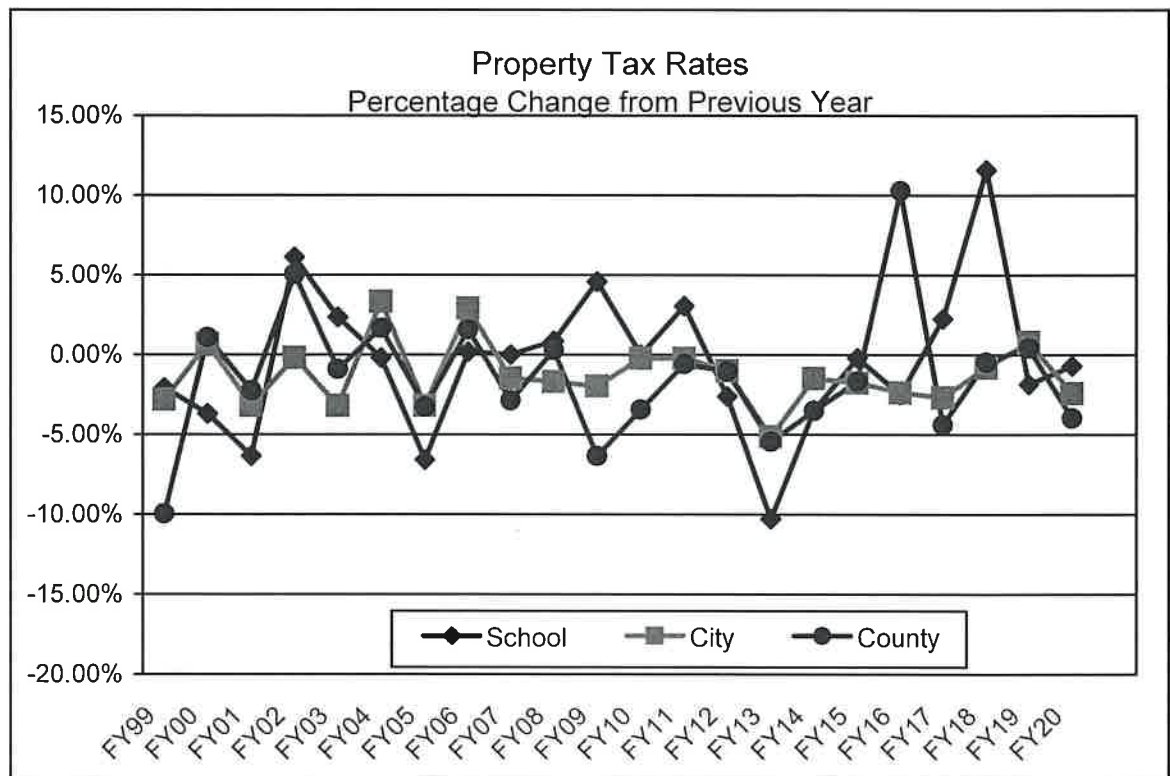
I. IMPACT ON PROPERTY TAX LEVIES

A. Property Tax Rate Change

FY20	\$ 10.95 /\$1,000 taxable value
FY21	\$ 11.43 /\$1,000 taxable value
% Decrease	4.38 %

B. Property Tax Change Adjusted for New Construction Activity

There was a \$153 million dollar growth in assessed values. There was a \$35 million increase in commercial, industrial and multi-residential properties. There was a \$118 million increase in residential properties. However, with the decrease in the residential rollback factor, this caused taxable valuations on residential properties to only increase by \$19 million. Overall, taxable valuations only grew by \$13 million.



C. FY21 Impact on Residential and Commercial Property Taxes Levied

	Residential	Commercial	Industrial	Multi-Residential
1. FY20 Taxes:				
Value	\$ 100,000	\$ 500,000	\$ 1,000,000	\$ 500,000
Rollback Value (Res. 56.918%) (Com. 90%) (Multi-Res 75.00%)	56,918	450,000	900,000	375,000
Tax Rate (\$1,000 Value)	10.95	10.95	10.95	10.95
Taxes Paid FY20	\$ 623.25	\$ 4,927.50	\$ 9,855.00	\$ 4,106.25
2. FY21 Taxes:				
Value	\$ 100,000	\$ 500,000	\$ 1,000,000	\$ 500,000
Rollback Value (Res. 55.0743%) (Com. 90%) (Multi-Res 71.25%)	55,074	450,000	900,000	356,250
Tax Rate (\$1,000 Value)	11.43	11.43	11.43	11.43
Taxes Paid FY21	\$ 629.50	\$ 5143.50	\$ 10,287.00	\$ 4071.94
3. Change in Taxes Paid				
Percentage Change*	6.25	216.00	432.00	(34.31)
	1.00%	4.38%	4.38%	-0.84%

*State mandated changes in the commercial, industrial and multi-residential rollbacks have arbitrarily created a property tax burden shift. The shift decreases the taxes paid by commercial and industrial properties and shifts those payments onto residential properties. The additional taxation placed on residential properties by this State mandate are outside of City control.

D. Property Tax Distribution By Department

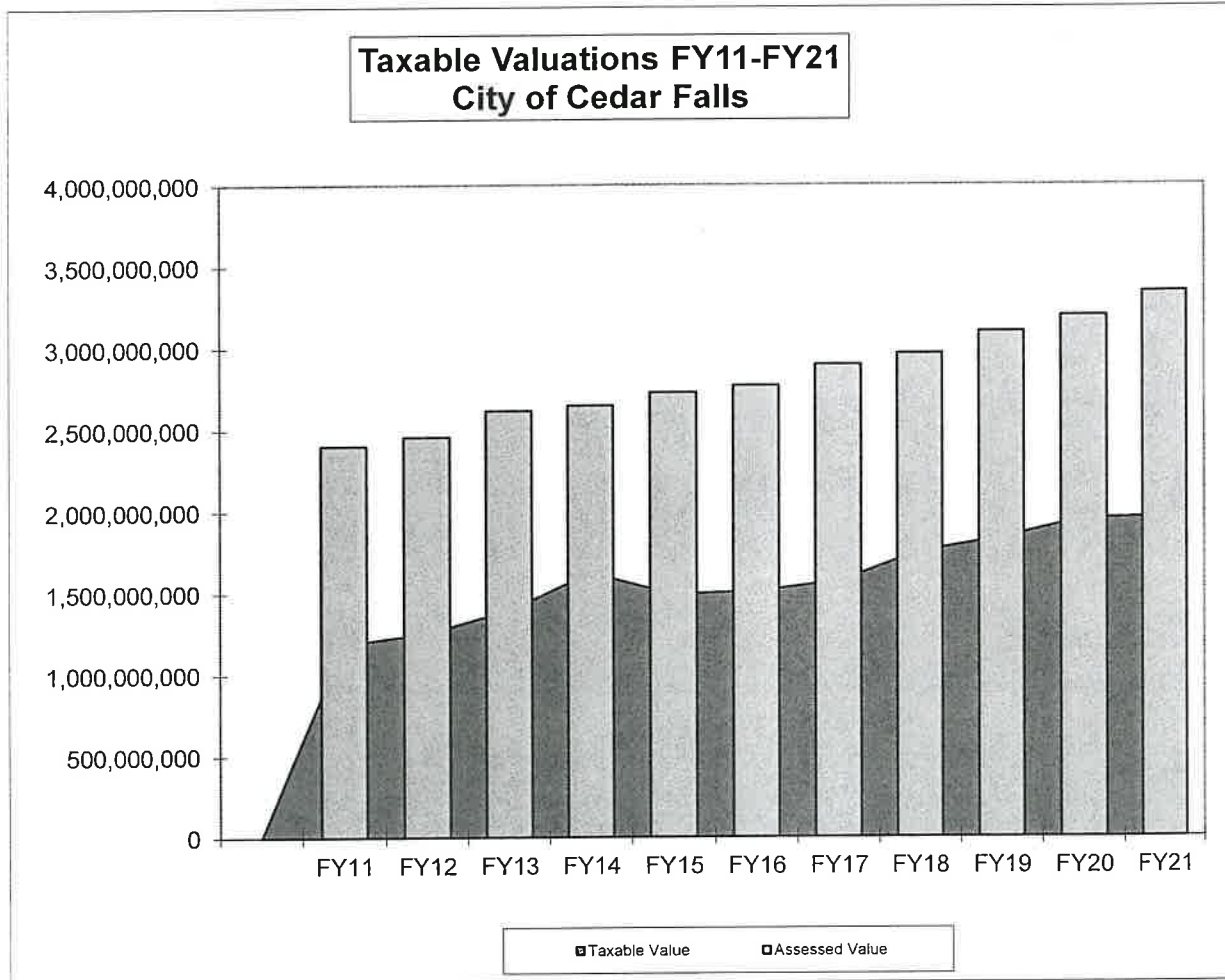
The distribution of property taxes to service areas is shown in the following charts. The charts show the distribution for the total levy and restricted \$8.10. The majority of the property taxes paid are directed to the Public Safety department and Park & Recreational Services. These percentages are not unusual in Iowa, however the \$8.10 may negatively affect essential services.

**PROPERTY TAX VALUATIONS
CITY OF CEDAR FALLS, IOWA
FY11 - FY21**

Year	Taxable Value	Percent Change	\$8.10 Limit	\$8.10 Change	100% Value	Percent Change	Debt Limit	Debt Limit Change	Year
FY11	1,185,969,161	3.12%	9,606,350	290,718	2,402,107,961	2.80%	120,105,398	3,273,052	FY11
FY12	1,254,821,347	5.81%	10,164,053	557,703	2,458,320,459	2.34%	122,916,023	2,810,625	FY12
FY13	1,393,511,204	11.05%	11,287,441	1,123,388	2,618,319,843	6.51%	130,915,992	7,999,969	FY13
FY14	1,622,862,335	16.46%	13,145,185	1,857,744	2,650,433,900	1.23%	132,521,695	1,605,703	FY14
FY15	1,490,616,188	-8.15%	12,073,991	(1,071,194)	2,729,240,639	2.97%	136,462,032	3,940,337	FY15
FY16	1,509,722,828	1.28%	12,228,755	154,764	2,769,405,368	1.47%	138,470,268	2,008,236	FY16
FY17	1,569,292,287	3.95%	12,711,268	482,513	2,897,854,208	4.64%	144,892,710	6,422,442	FY17
FY18	1,750,040,895	11.52%	14,175,331	1,464,064	2,965,854,183	2.35%	148,292,709	3,399,999	FY18
FY19	1,832,652,499	4.72%	14,844,485	669,154	3,099,765,282	4.52%	154,988,264	6,695,555	FY19
FY20	1,950,451,511	6.43%	15,798,657	954,172	3,195,848,285	3.10%	159,792,414	4,804,150	FY19
FY21	1,963,719,839	0.68%	15,906,131	107,473	3,341,492,657	4.56%	167,074,633	7,282,219	FY21

In FY97 there was a dramatic decrease in the residential rollback. Since then the rollback factor continued to decline until FY10 when it started increasing slightly each year. The rollback factor on residential decreased to 55.07% for FY21. Even though the rollback continues to strip away taxable value and shift tax burdens, Cedar Falls has been fortunate to have increased valuations over the past ten years. There was a 4.56% increase in assessed valuations for FY21.

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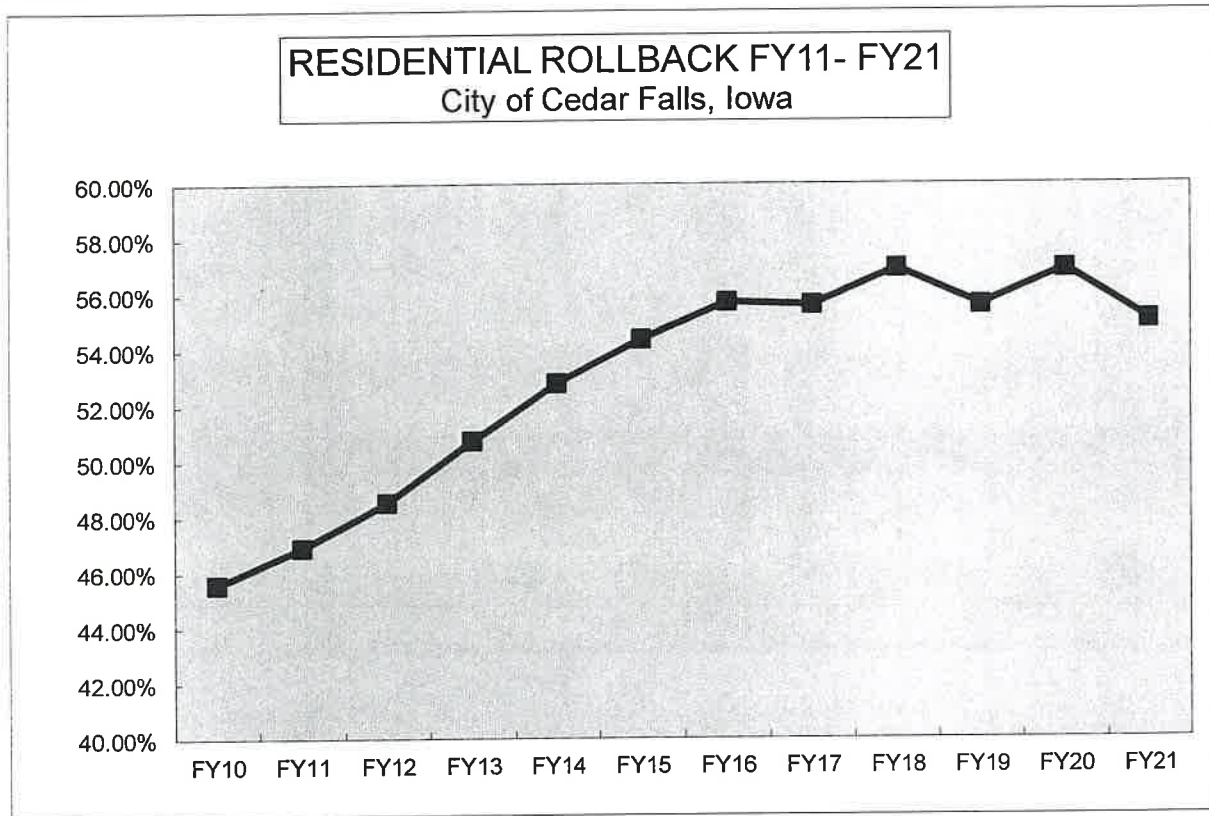


Year	Taxable Value	Assessed Value
FY11	1,185,969,161	2,402,107,961
FY12	1,254,821,347	2,458,320,459
FY13	1,393,511,204	2,618,319,843
FY14	1,622,862,335	2,650,433,900
FY15	1,490,616,188	2,729,240,639
FY16	1,509,722,828	2,769,405,368
FY17	1,569,292,287	2,897,854,208
FY18	1,750,040,895	2,965,854,183
FY19	1,832,652,499	3,099,765,282
FY20	1,950,451,511	3,195,848,285
FY21	1,963,719,839	3,341,492,657

The last ten years have provided a steady growth trend in assessed valuations. In addition, FY19 was the first year that assessed values exceeded \$3 billion.

For FY21, assessed values increased by \$145,644,372. Taxable values increased by \$13,268,328.

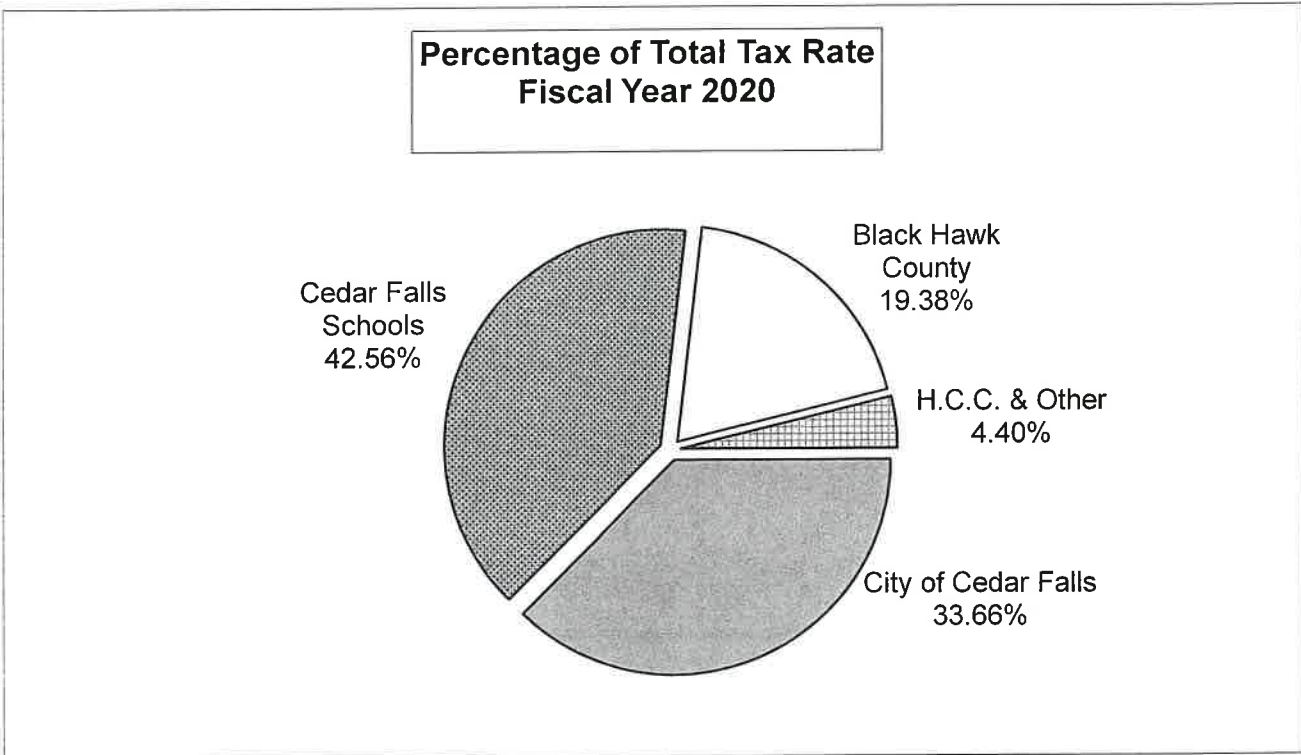
Resroll



YEAR	PERCENTAGE RESIDENTIAL ROLLBACK
FY11	46.91%
FY12	48.53%
FY13	50.75%
FY14	52.82%
FY15	54.40%
FY16	55.73%
FY17	55.63%
FY18	56.94%
FY19	55.62%
FY20	56.92%
FY21	55.07%

The rollback decreased for FY21. It is still lower since the 1980's when residential rollback was at 80%. This has a major impact on Cedar Falls whose tax base is 75% residential.

Ptax20



**Percentage of Total Tax Rate
Fiscal Year 2020**

Governmental Body	Amount	Percent
City of Cedar Falls	\$10.95	33.66%
Cedar Falls Schools	13.85	42.56%
Black Hawk County	6.30	19.38%
H.C.C. & Other	1.43	4.40%
Total	\$32.53	100.00%

Distribution of the total property tax levy varies annually. The most recent shift is reflective of the \$8.10 levy limitations and the implementation of the public school educational support levy.

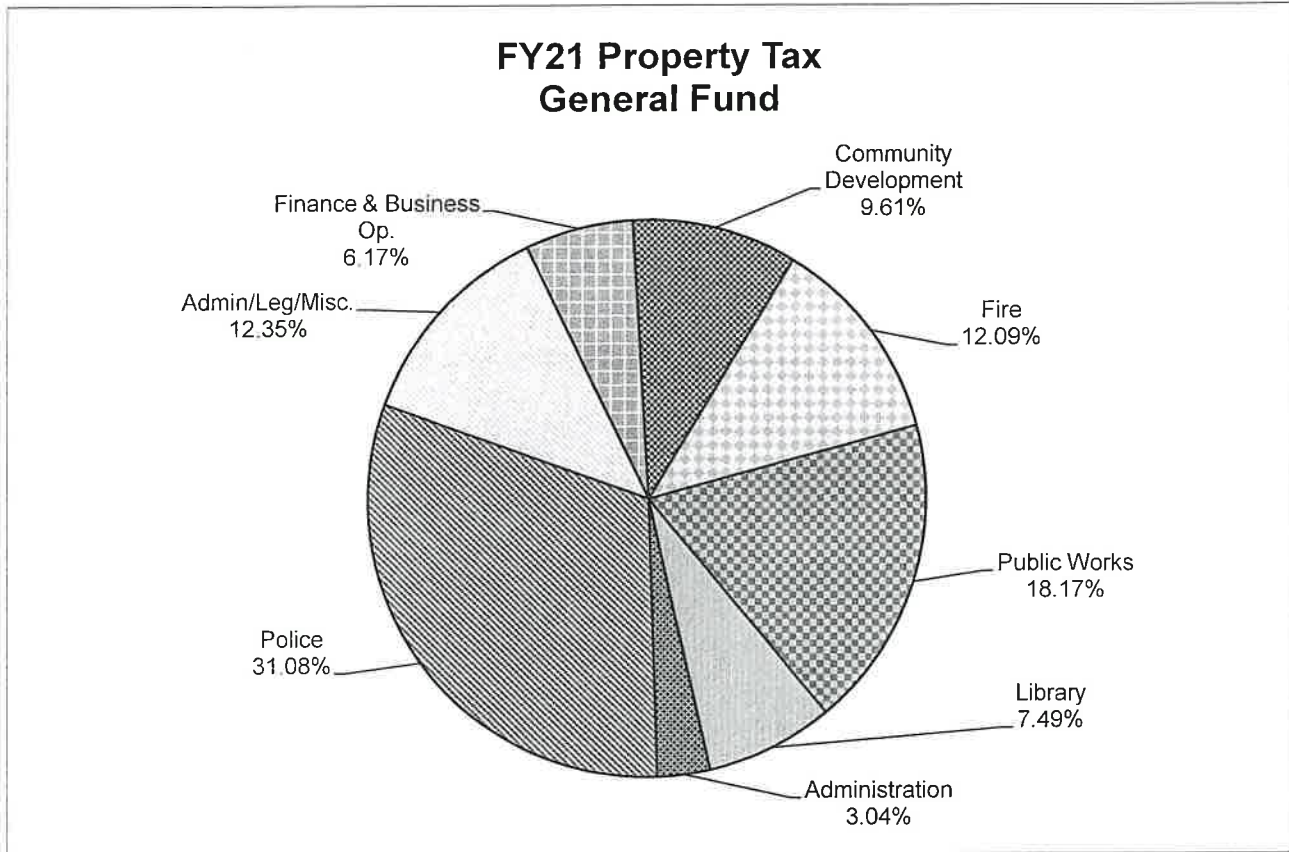
Historically, the City has been the largest user of property taxes. In FY98, FY99, FY00, FY01, FY02, FY04, FY05, FY06, FY07, FY08 and FY09 the City was the largest user because the school system receives substantial state aid subsidies to off-set property tax income losses. In FY03, FY10 - FY20 the City dropped below the school's due to a decrease in the City's debt service levy and implementation of special school levies.

Tax20lev

**CITY OF CEDAR FALLS
ACTUAL PROPERTY TAX SUPPORT
FY21**

Department Division or Fund	Property Tax Support	Percent Of \$8.10 Levy	Percent Of Total Levy	Support Per \$1000 Value	Cost Per Resident
ADMIN/LEG/MISC	\$1,963,879	12.35%	8.71%	\$1.00	\$50.02
MAYOR'S OFFICE	\$78,482	0.49%	0.35%	\$0.04	\$2.00
CITY ADMINISTRATOR	405,773	2.55%	1.80%	0.21	10.34
FINANCE & BUSINESS OPER:	\$2,172,725	13.66%	9.65%	\$1.11	\$55.34
Administration	208,485	1.31%	0.93%	0.11	5.31
Financial Services	386,190	2.43%	1.72%	0.20	9.84
Legal Services	317,349	2.00%	1.41%	0.16	8.08
Public Records	69,177	0.43%	0.31%	0.04	1.76
Street Lighting	0	0.00%	0.00%	0.00	0.00
Library Services	1,191,525	7.49%	5.29%	0.61	30.35
COMMUNITY DEVELOPMENT	\$1,527,197	9.61%	6.78%	\$0.78	\$38.90
Administration	222,469	1.40%	0.99%	0.11	5.67
Inspection Services	124,997	0.79%	0.56%	0.06	3.18
Planning & Community Services	362,730	2.28%	1.61%	0.18	9.24
Cultural Services	259,840	1.63%	1.15%	0.13	6.62
Recreation Serv.	557,162	3.50%	2.48%	0.28	14.19
PUBLIC WORKS	\$2,890,776	18.17%	12.84%	\$1.47	\$73.63
Engineering	584,834	3.68%	2.60%	0.30	14.90
Cemetery Section	115,682	0.73%	0.51%	0.06	2.95
Golf Section	0	0.00%	0.00%	0.00	0.00
Park Section	1,411,276	8.87%	6.27%	0.72	35.95
Public Buildings	778,984	4.90%	3.46%	0.40	19.84
PUBLIC SAFETY SERVICES	\$6,867,297	43.17%	30.51%	\$3.50	\$174.92
Fire	1,923,550	12.09%	8.54%	0.98	49.00
Police	4,943,747	31.08%	21.96%	2.52	125.92
SUB-TOTAL	\$15,906,130	100.00%	70.65%	\$8.10	\$405.15
DEBT SERVICE	664,150	N/A	2.95%	0.32	16.92
TRUST & AGENCY	4,243,200	N/A	18.85%	2.15	108.08
LEVY-LIABILITY INS.	254,010	N/A	1.13%	0.13	6.47
LEVY-MET TRANSIT	429,920	N/A	1.91%	0.22	10.95
LEVY-CF BAND	35,000	N/A	0.16%	0.01	0.89
LEVY-EMA	447,770	N/A	1.99%	0.23	11.41
LEVY-LIBRARY	531,380	N/A	2.36%	0.27	13.53
TOTAL	\$22,511,560	100.00%	100.00%	\$11.43	\$573.40

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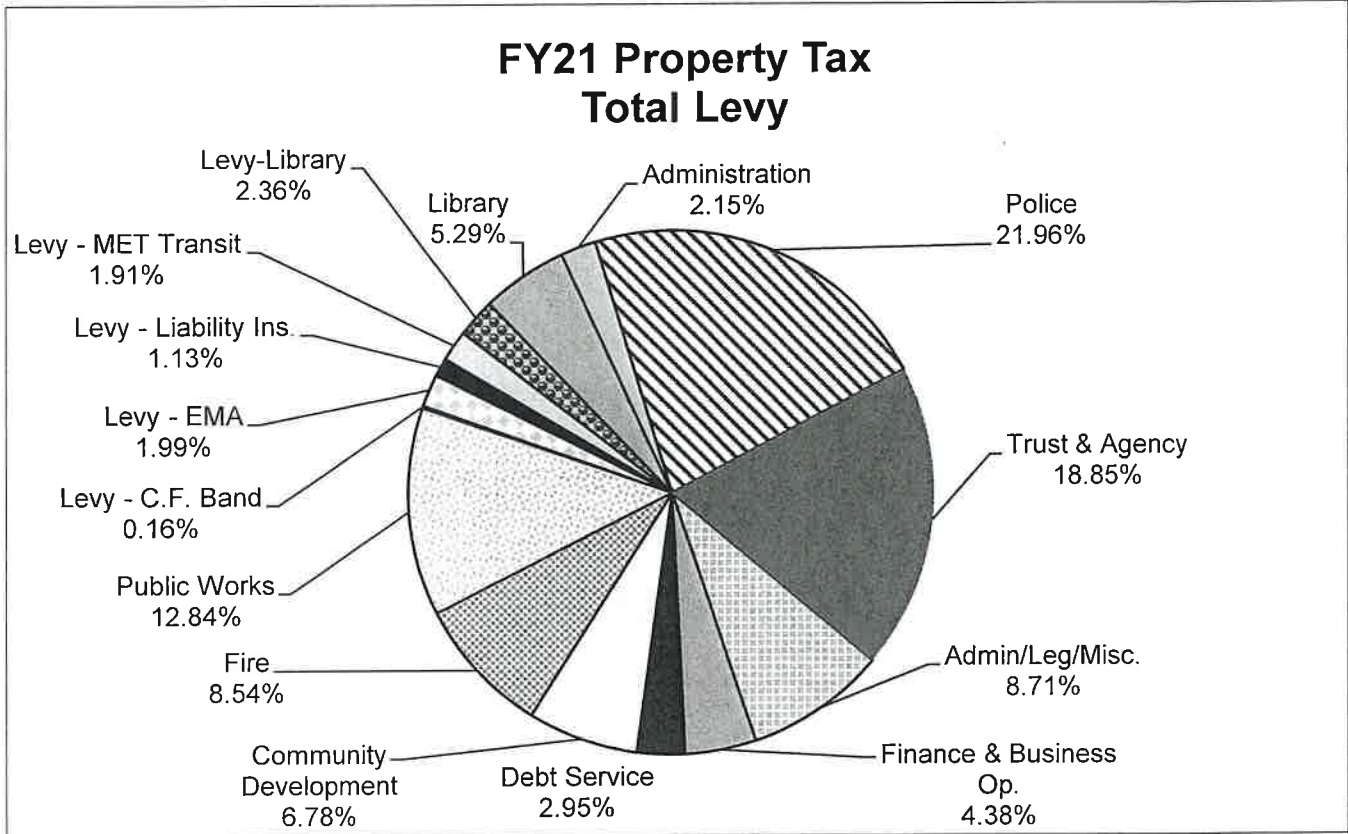


**CITY OF CEDAR FALLS
Property Tax Impact
General Levy
FY21**

Department	Percent of General Levy Property Tax	General Levy Property Tax Per \$1,000
Admin/Leg/Misc.	12.35%	\$1.00
Finance & Business Op.	6.17%	0.49
Community Development	9.61%	0.78
Fire	12.09%	0.98
Public Works	18.17%	1.47
Library	7.49%	0.61
Administration	3.04%	0.25
Police	31.08%	2.52
GENERAL LEVY	100.00%	\$8.10

These charts depict where funds within the \$8.10 levy are allocated. Direct revenues attributable to the activity areas are deductible from operations costs, and the activity areas are credited with pro-rated indirect revenue.

The majority of these restricted levies (68.83%) are devoted to Fire (12.09%), Police (31.08%), Library (7.49%) and Public Works (18.17%) departments.



Department or Fund	Percent of Total Levy Property Tax	Total Levy Property Tax Per \$1,000
Admin/Leg/Misc.	8.71%	\$1.00
Finance & Business Op.	4.38%	0.50
Debt Service	2.95%	0.32
Community Development	6.78%	0.78
Fire	8.54%	0.98
Public Works	12.84%	1.47
Levy - C.F. Band	0.16%	0.01
Levy - EMA	1.99%	0.22
Levy - Liability Ins.	1.13%	0.13
Levy - MET Transit	1.91%	0.22
Levy - Library	2.36%	0.27
Library	5.29%	0.61
Administration	2.15%	0.25
Police	21.96%	2.52
Trust & Agency	18.85%	2.15
TOTAL LEVY	100.00%	\$11.43

The majority of all property taxes paid goes to the Public Safety, Debt Service, employee benefits, and the Public Works Department.

The percentages shown are not uncommon among Iowa cities. However, the charts clearly illustrate that property taxes have been directed toward a group of services.

Tax20lev

**CITY OF CEDAR FALLS
Property Tax Impact
Total Levy
FY21**

Department Division or Fund	Property Tax Support	Percent of Total Levy	Support Per \$1,000 Value	Cost Per Resident
ADMIN/LEG/MISC	\$2,678,855	11.90%	\$1.36	\$68.23
MAYOR'S OFFICE	\$105,011	0.47%	\$0.05	\$2.67
CITY ADMINISTRATOR	478,277	2.12%	0.24	12.18
FINANCE AND BUS. OPERATIONS:	\$3,230,141	14.35%	\$1.64	\$82.28
Administration	247,879	1.10%	0.13	6.31
Financial Services	516,295	2.29%	0.26	13.15
Legal Services	365,192	1.62%	0.19	9.30
Public Records	134,872	0.60%	0.07	3.44
Street Lighting	0	0.00%	0.00	0.00
Library Services	1,965,902	8.73%	1.00	50.07
COMMUNITY DEVELOPMENT:	\$2,113,629	9.39%	\$1.08	\$53.84
Administration	288,034	1.28%	0.15	7.34
Inspection Services	291,685	1.30%	0.15	7.43
Planning & Community Services	467,722	2.08%	0.24	11.91
Cultural Services	310,211	1.37%	0.16	7.90
Recreation Serv.	755,975	3.36%	0.38	19.26
PUBLIC WORKS:	\$3,433,524	15.25%	\$1.75	\$87.46
Engineering	875,263	3.89%	0.45	22.29
Cemetery Section	180,238	0.80%	0.09	4.59
Golf Section	0	0.00%	0.00	0.00
Park Section	1,567,431	6.96%	0.80	39.92
Public Buildings	810,592	3.60%	0.41	20.65
PUBLIC SAFETY SERVICES:	\$9,807,975	43.57%	\$4.99	\$249.82
Fire*	3,157,183	14.02%	1.61	80.42
Police*	6,650,792	29.54%	3.39	169.40
DEBT SERVICE	\$664,150	2.95%	\$0.32	\$16.92
TOTAL	\$22,511,560	100.00%	\$11.43	\$573.40

* Includes allocation of Police and Fire retirement levy.

II. TRUST AND AGENCY FUND

A. Impact on Property Taxes

Municipal Fire and Police Retirement System of Iowa (MFPRSI)

Due to increases in retirement wages and fluctuating interest rates, the City will continue to levy property taxes for the 411 pension in FY21 for the amount of expenses exceeding interest income from excess reserves

Property Tax Support for 411 Pension Expenses

Fiscal Year	% of Coverage	Property Tax
1997	17.00%	\$ -0-
1998	17.00%	\$ 142,930
1999	17.00%	\$ 135,010
2000	17.00%	\$ 186,980
2001	17.00%	\$ 170,130
2002	17.00%	\$ 167,420
2003	17.00%	\$ 188,140
2004	20.48%	\$ 333,660
2005	24.92%	\$ 525,830
2006	28.21%	\$ 664,320
2007	27.75%	\$ 761,040
2008	25.48%	\$ 704,820
2009	18.75%	\$ 467,270
2010	17.00%	\$ 413,880
2011	19.90 %	\$ 566,920
2012	24.76 %	\$ 926,310
2013	26.12 %	\$1,047,080
2014	30.12 %	\$1,362,200
2015	30.41 %	\$1,820,580
2016	27.77 %	\$1,450,210
2017	25.92 %	\$1,413,390
2018	25.68 %	\$1,459,270
2019	26.02 %	\$1,608,410
2020	24.41 %	\$1,497,800
2021	25.31 %	\$1,617,110

In FY21, the contribution rate will be 25.31%. The rate has fluctuated greatly over the last eighteen years and causes property tax burdens. Even though the percentage is based on actuarial assumptions, the employer has had to bear the burden of the increase while the employee’s contribution rate remained unchanged and the state’s contribution has ended. If the State of Iowa Legislature wishes to control property tax increases, it is imperative that they pass legislation that increases employee contributions and the state needs to honor its role in paying for more of the 411 costs as it did in prior years.

Iowa Public Employees' Retirement System (IPERS)

IPERS did not request from the Iowa legislature a contribution rate increase for regular members. However, the City is supportive of IPERS increasing their rates, if necessary, and agrees that the increase should be shared between employer and employee. For FY21, the employer's contribution will remain the same at 9.44% and the employee's contribution rate will also remain the same at 6.29%.

III. PERSONNEL ISSUES

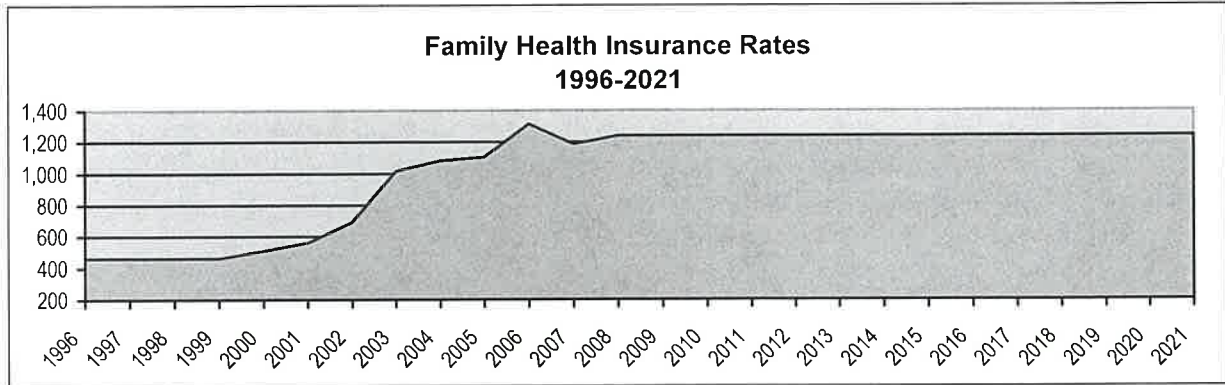
- A. Salary Adjustments:** Since all three bargaining groups settled five-year contracts in FY17, salary adjustments have been included in the FY21 budget.
- B. Health Insurance:** Increases in the employee health insurance are recommended for FY21 based on estimates from the City's 3rd party actuarial firm, however this does not take in consideration for reserves. The increase is based on the fact that medical and prescription drug inflation rates remain high and there have been significant losses in the fund for the past few years. In FY21, a 0% increase in health insurance is budgeted. For FY18, the City's contribution actually decreased since the bargaining groups agreed to increase the employee's share of the contribution by \$15/month for both single and family plans. These contribution amounts will remain the same for FY21.

In FY03, original estimates from the City's 3rd party actuarial firm recommended a 65% increase in health insurance. In an attempt to keep future health care costs down, the City worked with the collective bargaining units to implement an alternative plan option, which increased deductibles and out-of-pocket maximums.

In an effort to continue to hold down health insurance increases, the City implemented a 4-tier prescription plan effective for FY07. The City also moved from two health plans to one.

The City continues to look for ways to reduce health insurance costs and to try and increase the employee's share of the costs. Unfortunately collective bargaining and the federal Health Care Reform Act provide limitations on how much the employees can contribute to health insurance coverage. Under the Health Care Reform Act, increases in co-payments, deductibles, and out-of-pocket maximums cannot exceed the medical CPI plus 15%. The employee's contribution cannot change by more than 5 percentage points. These limitations will force the City and property tax payers to continue to bear most increases in health insurance costs.

The table and chart below shows the history of health insurance rates for the past twenty-five years.



Fiscal Year	Single Rate	% Diff.	Family Rate*	% Diff.
1996	160.21	0.00	463.27	0.00
1997	160.21	0.00	463.27	0.00
1998	160.21	0.00	463.27	0.00
1999	160.21	0.00	463.27	0.00
2000	176.23	10.00	509.60	10.00
2001	193.85	10.00	560.56	10.00
2002	238.44	23.00	689.49	23.00
2003*	350.96	47.19	1,014.85	47.19
2004*	373.77	6.50	1,080.82	6.50
2005*	437.31	17.00	1,103.52	2.10
2006*	534.40	22.20	1,314.29	19.10
2007	412.50	(22.81)	1,187.38	(9.66)
2008	430.32	4.32	1,238.72	4.32
2009	430.32	0.00	1,238.72	0.00
2010	430.32	0.00	1,238.72	0.00
2011	430.32	0.00	1,238.72	0.00
2012	430.32	0.00	1,238.72	0.00
2013	430.32	0.00	1,238.72	0.00
2014	430.32	0.00	1,238.72	0.00
2015	430.32	0.00	1,238.72	0.00
2016	430.32	0.00	1,238.72	0.00
2017	430.32	0.00	1,238.72	0.00
2018	430.32	0.00	1,238.72	0.00
2019	430.32	0.00	1,238.72	0.00
2020	430.32	0.00	1,238.72	0.00
2021	430.32	0.00	1,238.72	0.00
Increase FY96-FY21	270.11	168.60%	775.45	167.39%

* This is a blended (weighted-average) family contribution rate. From FY03 to FY06, employees had a choice between Plan A or Plan B. Plan B had a lower

employee contribution, but higher deductibles and out-of-pocket maximums. Starting in FY07, employees may only choose from Plan B.

- C. Performance Pay:** Non-union employees may earn salary increases in FY21 based on performance. These adjustments will have a wide range depending on the employee's evaluation, job classification adjustments and relative location in their respective pay band.
- D. Employment:** During FY20, all departments evaluated their current staffing levels to ensure that there is adequate staffing for the current workload levels and this was presented at the City Council Goal Setting session. For the FY21 budget, staffing additions have been included as a result of this analysis.

For the Finance & Business Operations Department, one full-time personnel specialist position was added and one full-time parking supervisor was added. Both of these positions are being added due to the increased workload in these areas. The library added one part-time library assistant.

In the Community Development Department, one additional part-time seasonal building inspector position had been budgeted but has not been hired yet. This is in anticipation of increased building activity. A full-time planner position has been budgeted in FY21 to work on special projects, including the City's sustainability project. A part-time housing specialist is being budgeted for FY21. The fitness coordinator position was increased from part-time to full-time in the Recreation budget for FY20, however has been reduced back down to part-time for FY21. In the Cultural budget, an additional part-time assistant position has been added to the FY21 budget.

In the Public Works Department, a new full-time CAD position is budgeted in Engineering to provide efficiencies and accuracy in construction documents and provide technical support to the division for FY21. An additional full-time arborist position is budgeted in Parks for FY21 to help with continual EAB tree removals, chemical treatments and creating an in-house nursery for replacement trees. One full-time mechanic position will replace two part-time positions in vehicle maintenance.

In the Public Safety Services Department, two additional public safety officer positions were budgeted in FY20, in addition to the five public safety officer positions budgeted in FY19 in anticipation of vacancies in the department due to retirements and other resignations. It takes approximately 9-12 months for an officer to be fully trained so by hiring these positions ahead, the City can get officers out on the street faster. As attrition occurs, these positions will then be eliminated in future budgets. Also, in Public Safety, a part-time CSO position was upgraded to an office assistant position.

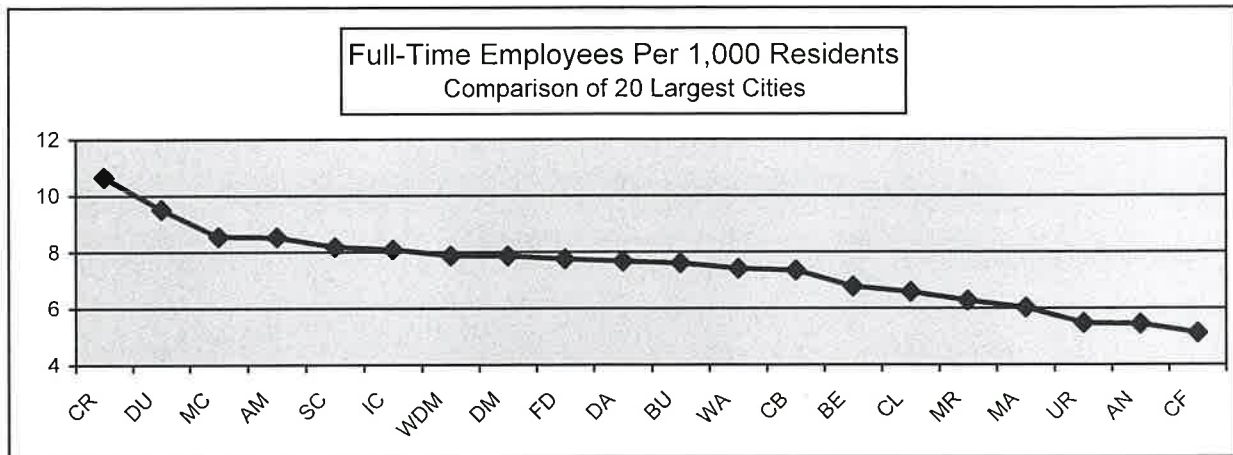
- E. Future Employment:** As operating costs continue to rise, revenues especially in the area of property taxes, road use taxes, and governmental programs may be reduced or limited. Therefore, the City is constantly evaluating its employment levels.

If a position becomes vacant, the City Administrator and the Department Directors will analyze the need for the position based on staffing needs and other appropriate factors. When a position becomes vacant the affected department must review the open position and perform a financial evaluation of the employment costs and the availability of funds to finance the position in the short and long-term. Four steps must be used in this evaluation in sequential order:

1. Determine the impact of services if the position was terminated.
2. Determine the impact on services if the position was filled with part-time labor.
3. Determine the impact on services if the position was downgraded to lowest possible classification.
4. Determine the need to fill the position at fully authorized classification.

The written evaluation is provided to the Department Directors and approved by the City Administrator. This analysis will continue into FY21.

- F. Total Employee Salary & Benefit Impacts:** The total budget increase for all employees salary and benefit is \$1,430,670 from FY21. This increase is due to the negotiated salary increases set by union contracts and additional positions.
- G. Liability Insurance Levy:** The levy decreased in the General Fund for FY21 to \$254,010 from \$256,690 in FY20.
- H. Pay Plan Study:** A pay plan study was completed and implemented July 1, 2018. Funds are still being budgeted in FY21 to update the pay plan. The City intends to try and update the pay plan every three years to keep up with market rates.



City	FY19 Employees	2010 Population	Employees Per 1,000
Cedar Rapids	1346.0	126,326	10.65
Dubuque	548.0	57,637	9.51
Mason City	240.0	28,079	8.55
Ames	503.0	58,965	8.53
Sioux City	676.0	82,684	8.18
Iowa City	548.0	67,862	8.08
W. Des Moines	445.0	56,609	7.86
Des Moines	1600.0	203,433	7.86
Fort Dodge	195.0	25,206	7.74
Davenport	764.0	99,685	7.66
Burlington	195.0	25,663	7.60
Waterloo	506.0	68,406	7.40
Council Bluffs	457.0	62,230	7.34
Bettendorf	225.0	33,217	6.77
Clinton	177.0	26,885	6.58
Marion	218.0	34,768	6.27
Marshalltown	166.0	27,552	6.02
Urbandale	216.0	39,463	5.47
Ankeny	248.0	45,582	5.44
Cedar Falls	201.0	39,260	5.12
Average:			6.91

Cedar Falls city government continued to have one of the lowest number of employees per 1,000 capita comparing the top 20 largest cities.

Cedar Falls has 1.79 employees per 1,000 capita less than the state average, which is equivalent to 70 fewer full-time employees.

Employment reductions have been implemented over the last 10 years, which has streamlined Cedar Falls' employment.

Among the top twenty largest cities in the State of Iowa, the City of Cedar Falls continues to have one of the lowest number of employees per capita. The pressures of new construction growth, road development, and societal values have placed greater demands on existing staff. In the near future, the City Council will need to prioritize services or focus on key services to address the over extension of City staff.

IV. FINANCIAL ISSUES

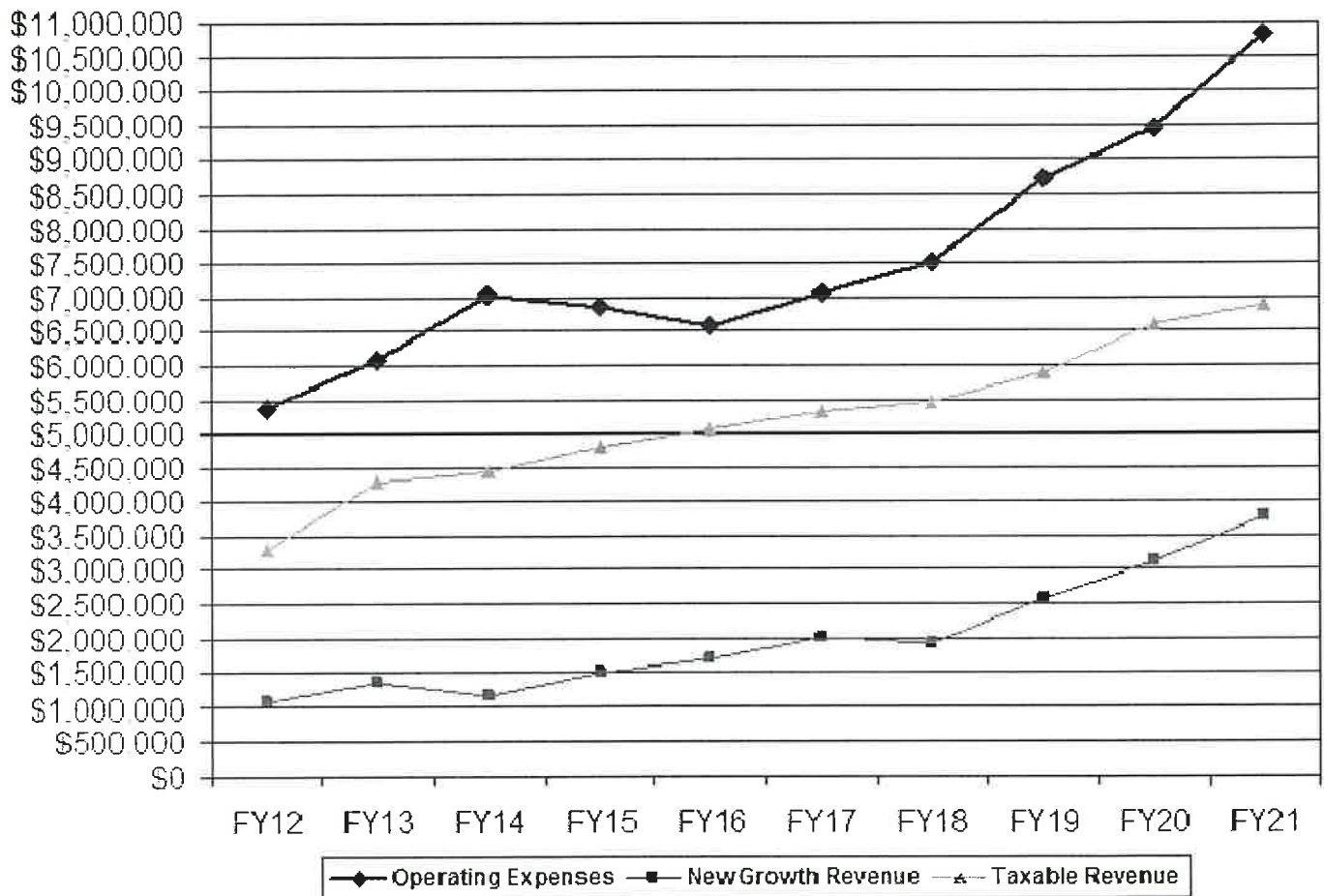
A. Taxable values: Taxable value in FY21 increased from \$1,950,451,511 to \$1,963,719,839(.68% increase) due to the increase in assessed valuations. The residential rollback factor was adjusted from 56.92% in FY20 to 55.07 % in FY21. The commercial rollback remained the same in FY21 at 90%. Agland rollback was adjusted from 56.13% in FY20 to 81.48% in FY21. The multi-residential rollback decreased from 75.00% in FY20 to 71.25% in FY21.

**Assessed and Taxable Values
FY20 and FY21 Budgets**

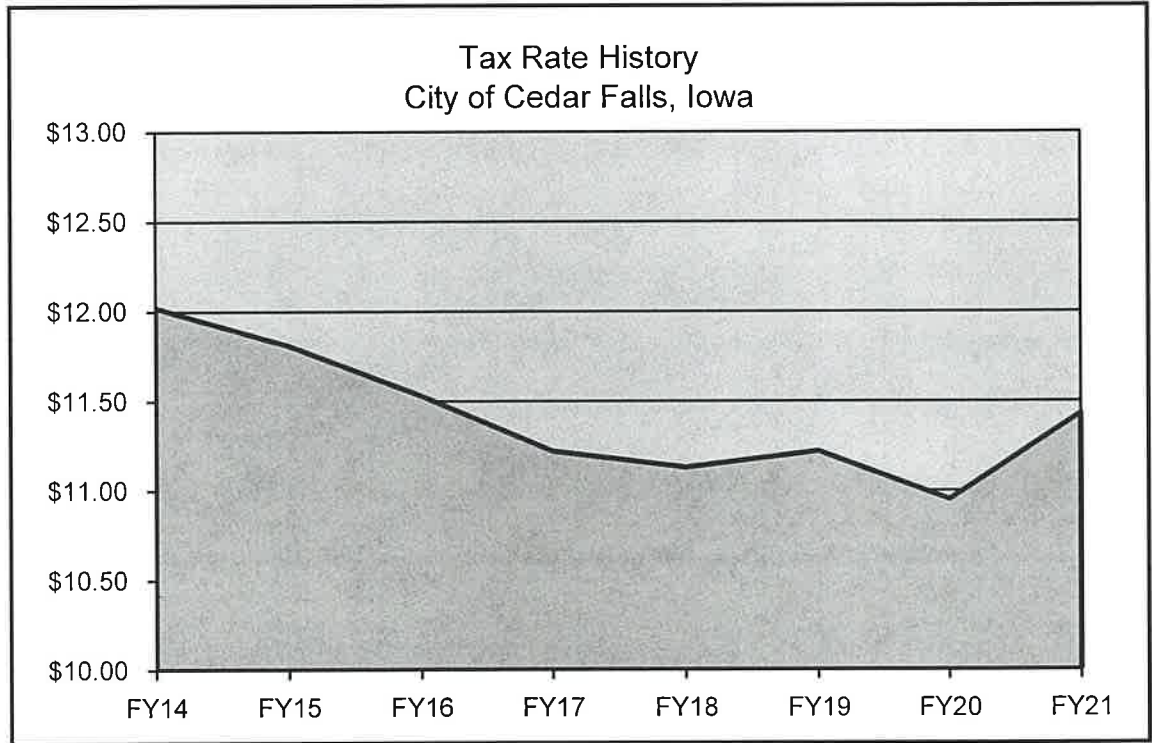
Description	FY20 Assessed Values	FY21 Assessed Values	Difference Assessed Values	FY20 Taxable Values	FY21 Taxable Values	Difference Taxable Values
Residential	2,422,407,500	2,540,626,957	118,219,457	1,378,669,191	1,397,795,292	19,126,101
Commercial	510,508,913	520,106,304	9,597,391	457,307,103	464,764,342	7,457,239
Industrial	34,836,150	35,102,230	266,080	29,387,186	29,563,092	175,906
Multi-Res	109,149,120	96,474,406	(12,674,714)	81,564,230	68,733,376	(12,830,854)
Utilities	6,719,166	5,933,059	(786,107)	6,529,597	5,738,041	(791,556)
Add: TIF- Unified	98,131,713	109,817,256	11,685,543			
Add: TIF- Downtown	6,433,789	19,392,443	12,958,654			
Add: TIF- Southern	0	3,812,263	3,812,263			
Add: TIF- College Hill	0	2,159,380	2,159,380			
Add: TIF- Pinnacle Prairie	0	3,624,833	3,624,833			
Less: Credit	(3,005,796)	(2,874,304)	131,492	(3,005,796)	(2,874,304)	131,492
Subtotal	3,185,180,555	3,334,174,827	148,994,272	1,950,451,511	1,963,719,839	13,268,328
Agland	10,667,730	7,317,830	(3,349,900)	5,961,927	5,962,806	879
Total	3,195,848,285	3,341,492,657	145,644,372	1,956,413,438	1,969,682,645	13,269,207
Gas & Electric Value	61,928,036	60,450,915	(1,477,121)	4,733,595	4,337,847	(395,748)
Less: Agland	10,667,730	7,317,830	(3,349,900)	5,961,927	5,962,806	879
Add: TIF Assess-Tax	10,010,033	15,224,822	5,214,789	0	0	0
Property Rate Value	3,257,118,624	3,409,850,564	152,731,940	1,955,185,106	1,968,057,686	12,872,580

The chart below illustrates that property tax revenue from new growth, rollback changes, and reassessments is not enough to keep up with rising operating costs. The City Council will need to continue to focus on how to close the gap over the next 3-5 years. Increases in pension costs and salary increases will need to be paid for by property tax increases. Due to planned cost savings efforts by all departments, FY15 shows the first reduction in the last 10 years and continued to decline in FY16. The increase in expenses for FY17 – FY21 is due to the negotiated salary increases and additional staffing.

**General Fund
10 Year History
Operating Expenses vs New Growth Revenue**



Tax Rate: In fiscal year 2021, the tax rate is proposed to increase by \$.48 (FY20 - \$10.95, FY21 - \$11.43). Fluctuations in tax rates occur due to property reassessments on a biennial basis and the changes in the residential and commercial rollback.



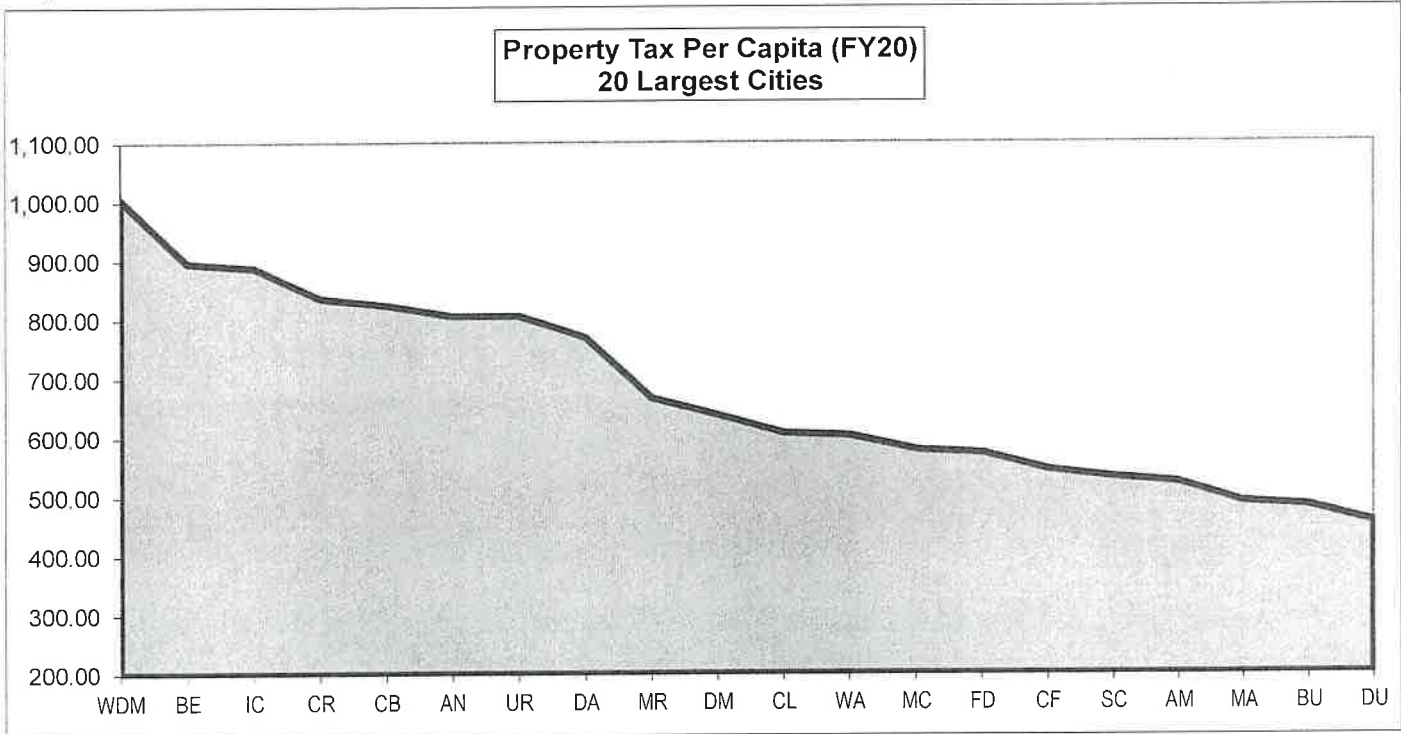
Fiscal Year	Tax Rate
2014	12.02
2015	11.81
2016	11.53
2017	11.22
2018	11.13
2019	11.22
2020	10.95
2021	11.43

The following charts show how Cedar Falls tax rate compares to the top 20 cities in Iowa.

Citytaxr

City	Rank by Pop.	Census	Taxable Value January 1, 2018		General Fund			Other Levies			Total Regular W/O Ag	Tax Per Capita
			Regular	Ag Land	\$8.10 Levy FY19/20	Outside \$8.10	Ag Land Levy	Emerg Levy	Debt Service	Employ Benefit		
West Des Moines	10	56,609	5,174,907,290	6,739,039	8.10000	0.11457	3.00375	0.27000	1.95000	0.55543	10.99000	1,004.65
Bettendorf	15	33,217	2,381,715,505	4,743,429	4.98826	0.00000	3.00375		5.00000	0.00000	12.50000	896.27
Iowa City	6	67,862	3,806,513,568	1,425,151	8.10000	1.51044	3.00375		2.97846	3.24415	15.83305	888.11
Cedar Rapids	2	126,326	6,842,869,326	7,433,625	8.10000	1.17418	2.99988		2.95605	3.20598	15.43621	836.15
Council Bluffs	7	62,230	2,809,624,482	10,763,664	8.10000	1.53246	3.00375	0.27000	2.82000	5.53754	18.26000	824.42
Ankeny	11	45,582	3,549,932,642	4,062,120	6.25000	0.15000	3.00375		3.50000	0.60000	10.35000	806.06
Urbandale	12	39,463	3,023,593,271	3,297,009	7.24000		3.00375		2.00000	0.42000	10.52000	806.03
Davenport	3	99,685	4,570,177,740	18,622,899	8.10000	1.43000	3.00375	0.27000	2.05000	4.93000	16.78000	769.30
Marion	14	34,768	1,630,283,877	3,477,434	8.10000	0.60794	3.00375	0.00000	2.15216	3.36328	14.22338	666.94
Des Moines	1	203,433	7,798,033,783	6,848,230	8.10000	0.30000	3.00375		2.97000	5.27000	16.64000	637.85
Clinton	18	26,885	1,000,769,542	16,547,461	8.10000	0.66649	3.00375	0.27000	3.38431	3.89504	16.31584	607.34
Waterloo	5	68,406	2,352,622,826	14,263,702	8.10000	1.72750	3.00375	0.27000	2.75595	4.69454	17.54799	603.51
Mason City	16	28,079	1,185,083,551	7,565,545	8.10000	0.36783	3.00375		2.26363	2.98997	13.72143	579.12
Fort Dodge	20	25,206	707,931,529	3,403,502	8.10000	1.68010	3.00375	0.27000	4.58644	5.78371	20.42025	573.52
Cedar Falls	13	39,260	1,955,185,106	5,961,927	8.10000	0.83678	3.00375		0.43147	1.58425	10.95250	545.44
Sioux City	4	82,684	2,807,885,259	4,778,344	8.10000	1.59817	3.00375	0.27000	3.47477	2.23716	15.68010	532.48
Ames	8	58,965	3,079,908,598	2,988,543	5.50149	0.62811	3.00347		3.19314	0.67923	10.02557	523.66
Marshalltown	17	27,552	878,122,328	4,771,279	8.10000	0.99304	3.00375	0.27000	0.99979	4.34652	15.38434	490.32
Burlington	19	25,663	759,662,082	1,913,720	8.10000	1.00975	3.00375	0.26995	3.79790	3.15872	16.33632	483.58
Dubuque	9	57,637	2,542,043,245	3,119,599	8.10000	0.75281	3.00375		0.09371	1.38492	10.33144	455.66

Citytaxr



**Property Tax Per Capita (FY20)
20 Largest Iowa Cities**

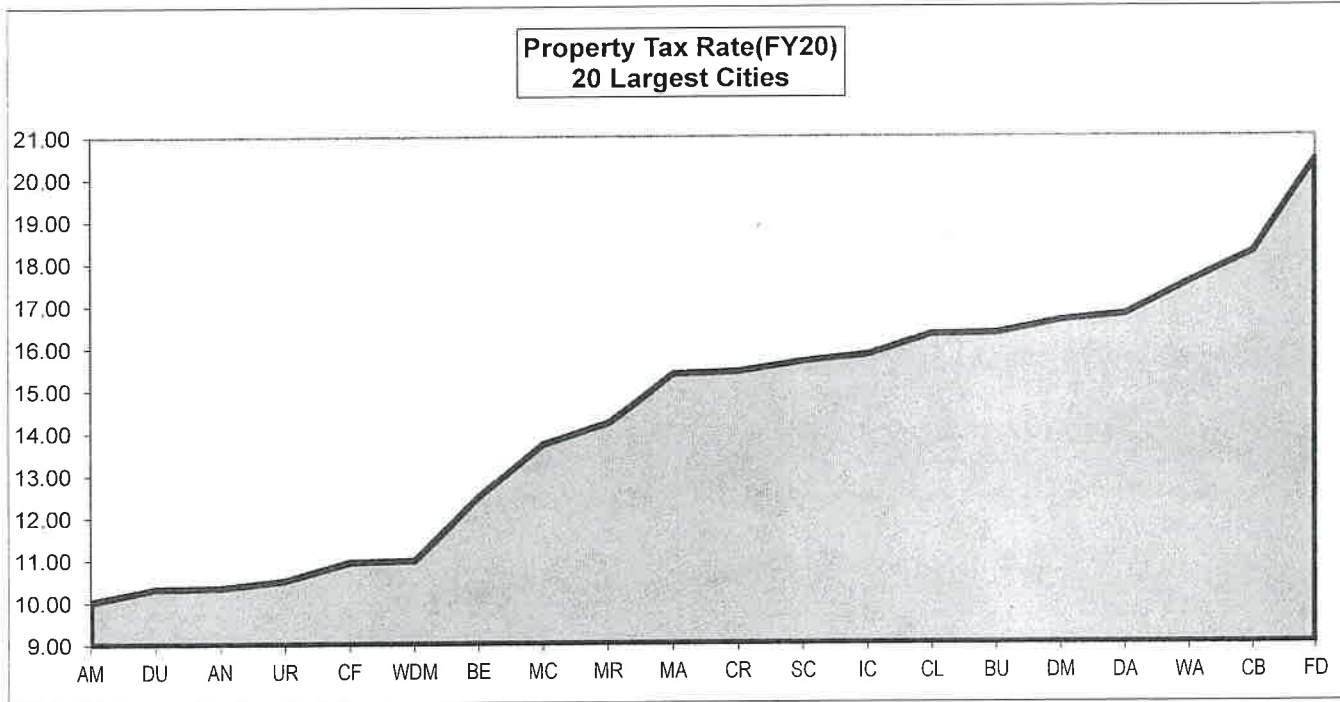
City	FY20 Tax Per Person	2010 Population	Abbreviation
West Des Moines	1,004.65	56,609	WDM
Bettendorf	896.27	33,217	BE
Iowa City	888.11	67,862	IC
Cedar Rapids	836.15	126,326	CR
Council Bluffs	824.42	62,230	CB
Ankeny	806.06	45,582	AN
Urbandale	806.03	39,463	UR
Davenport	769.30	99,685	DA
Marion	666.94	34,768	MR
Des Moines	637.85	203,433	DM
Clinton	607.34	26,885	CL
Waterloo	603.51	68,406	WA
Mason City	579.12	28,079	MC
Fort Dodge	573.52	25,206	FD
Cedar Falls	545.44	39,260	CF
Sioux City	532.48	82,684	SC
Ames	523.66	58,965	AM
Marshalltown	490.32	27,552	MA
Burlington	483.58	25,663	BU
Dubuque	455.66	57,637	DU
Average	676.52		

For over two decades Cedar Falls' local government has operated at one of the lowest per capita property tax rates among the 20 largest cities in Iowa.

At a cost of \$545.44 per person, the City is substantially below the average rate of \$676.52. This rate can be attributed to the City's concerted efforts to streamline operations over the past 20 years.

If the City of Cedar Falls operated at the state average property tax per capita, an additional 5.0 million dollars would be devoted to operations. This would be an increase of 24% of taxes levied in FY20.

Citytaxr



**Property Tax Rate (FY20)
20 Largest Iowa Cities**

City	FY20 Tax Rate	2010 Population	Abbreviation
Ames	10.03	58,965	AM
Dubuque	10.33	57,637	DU
Ankeny	10.35	45,582	AN
Urbandale	10.52	39,463	UR
Cedar Falls	10.95	39,260	CF
West Des Moines	10.99	56,609	WDM
Bettendorf	12.50	33,217	BE
Mason City	13.72	28,079	MC
Marion	14.22	34,768	MR
Marshalltown	15.38	27,552	MA
Cedar Rapids	15.44	126,326	CR
Sioux City	15.68	82,684	SC
Iowa City	15.83	67,862	IC
Clinton	16.32	26,885	CL
Burlington	16.34	25,663	BU
Des Moines	16.64	203,433	DM
Davenport	16.78	99,685	DA
Waterloo	17.55	68,406	WA
Council Bluffs	18.26	62,230	CB
Fort Dodge	20.42	25,206	FD
Average	14.41		

- B. Multi-Residential Properties:** Beginning in FY17, the State legislation created a new class of property, multi-residential. These properties were primarily classified as commercial prior to FY17. The rollback on these multi-residential properties will be a phased in reduction over the next eight years. For FY21, the rollback is 71.25% and will eventually be the same as residential, which for FY21 is 55.07%. For Cedar Falls, multi-residential property is valued at \$109,149,120. The decline in taxable base will eventually be an annual loss of revenue to the General Fund in the amount of \$300,000.
- C. State Backfill:** FY17 was the last year that backfill funds from the State of Iowa for the loss in revenue from the commercial rollback was guaranteed. Therefore, for FY18 –FY21 those funds are not included in the budget. If the backfill is received, it will be used for a one-time capital project.
- D. Major Funds:** The following charts describe in detail the four major funds of the City: General Fund, Refuse Fund, Sewer Rental Fund, and Street Construction Fund.

Balance

24-Jan-20

**FUND BALANCES - REVENUE AND EXPENDITURES
SIX YEAR HISTORY FY15 - FY21**

Fund	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Project	FY21 Budget
General Fund							
Beginning Balance	\$ 5,036,849	\$ 5,068,793	\$ 5,158,433	\$ 5,276,117	\$ 5,760,875	\$ 6,157,137	\$ 6,157,137
Expenditures	23,203,097	24,329,102	24,085,044	25,127,706	26,615,771	26,942,483	28,415,490
Revenues	23,235,043	24,418,743	24,202,729	25,612,464	27,012,035	26,942,483	28,415,490
Cash Added (Used)	31,946	89,641	117,685	484,758	396,264	0	0
General Ending Balance	\$ 5,068,793	\$ 5,158,433	\$ 5,276,117	\$ 5,760,875	\$ 6,157,137	\$ 6,157,137	\$ 6,157,137
% of Cash Balance to Next Year's Expenditures	21.65%	21.57%	21.29%	21.94%	22.97%	21.67%	21.20%
Refuse							
Beginning Balance	\$ 3,427,326	\$ 3,042,638	\$ 3,600,093	\$ 4,131,097	\$ 4,734,192	\$ 5,152,690	\$ 5,130,188
Expenditures	3,554,257	2,632,205	2,669,036	2,669,030	2,908,412	3,293,474	3,132,290
Revenues	3,169,569	3,189,659	3,200,040	3,272,125	3,326,910	3,270,970	3,323,360
Cash Added (Used)	(384,688)	557,454	531,004	603,095	418,498	(22,503)	191,070
Ending Balance	\$ 3,042,638	\$ 3,600,093	\$ 4,131,097	\$ 4,734,192	\$ 5,152,690	\$ 5,130,188	\$ 5,321,257
Sewer Rental							
Beginning Balance	\$ 4,507,372	\$ 4,118,855	\$ 4,547,268	\$ 5,854,027	\$ 7,150,682	\$ 8,500,371	\$ 8,959,428
Expenditures	6,047,343	5,652,095	5,239,489	5,651,947	5,382,320	6,649,278	6,579,760
Revenues	5,658,827	6,080,508	6,546,248	6,948,602	6,732,011	7,108,335	7,095,000
Cash Added (Used)	(388,516)	428,414	1,306,759	1,296,655	1,349,691	459,057	515,240
Ending Balance	\$ 4,118,855	\$ 4,547,268	\$ 5,854,027	\$ 7,150,682	\$ 8,500,371	\$ 8,959,428	\$ 9,474,668
Street Construction							
Beginning Balance	\$ 5,618,849	\$ 6,149,250	\$ 6,289,872	\$ 7,138,006	\$ 7,885,301	\$ 8,437,357	\$ 9,106,341
Expenditures	3,559,873	4,721,195	4,037,276	4,364,916	4,647,031	4,793,635	6,691,660
Revenues	4,090,273	4,861,817	4,885,410	5,112,211	5,199,087	5,462,619	5,035,280
Cash Added (Used)	530,400	140,622	848,134	747,296	552,056	668,985	(1,656,380)
Ending Balance	\$ 6,149,250	\$ 6,289,872	\$ 7,138,006	\$ 7,885,301	\$ 8,437,357	\$ 9,106,341	\$ 7,449,961

Operating Expense on the following pages = Total expenses less capital outlay.

C. Cash Balance Impact (Modified Cash Basis):

1. General Fund

FY19 Year End Cash Balance	\$6,157,137
FY20 Expected Cash Reserve Used	0
FY21 Expected Cash Reserve Used	0
FY21 Ending Balance	<u>\$6,157,137</u>

For FY21, the City is proposing a balanced budget for the General Fund. It has been the City’s position to maintain a balance between 15 and 25 percent as possible for cash flow and emergency purposes. The City Council in FY03 directed staff to move this toward a 20-25 percent reserve and that policy directive remains in effect.

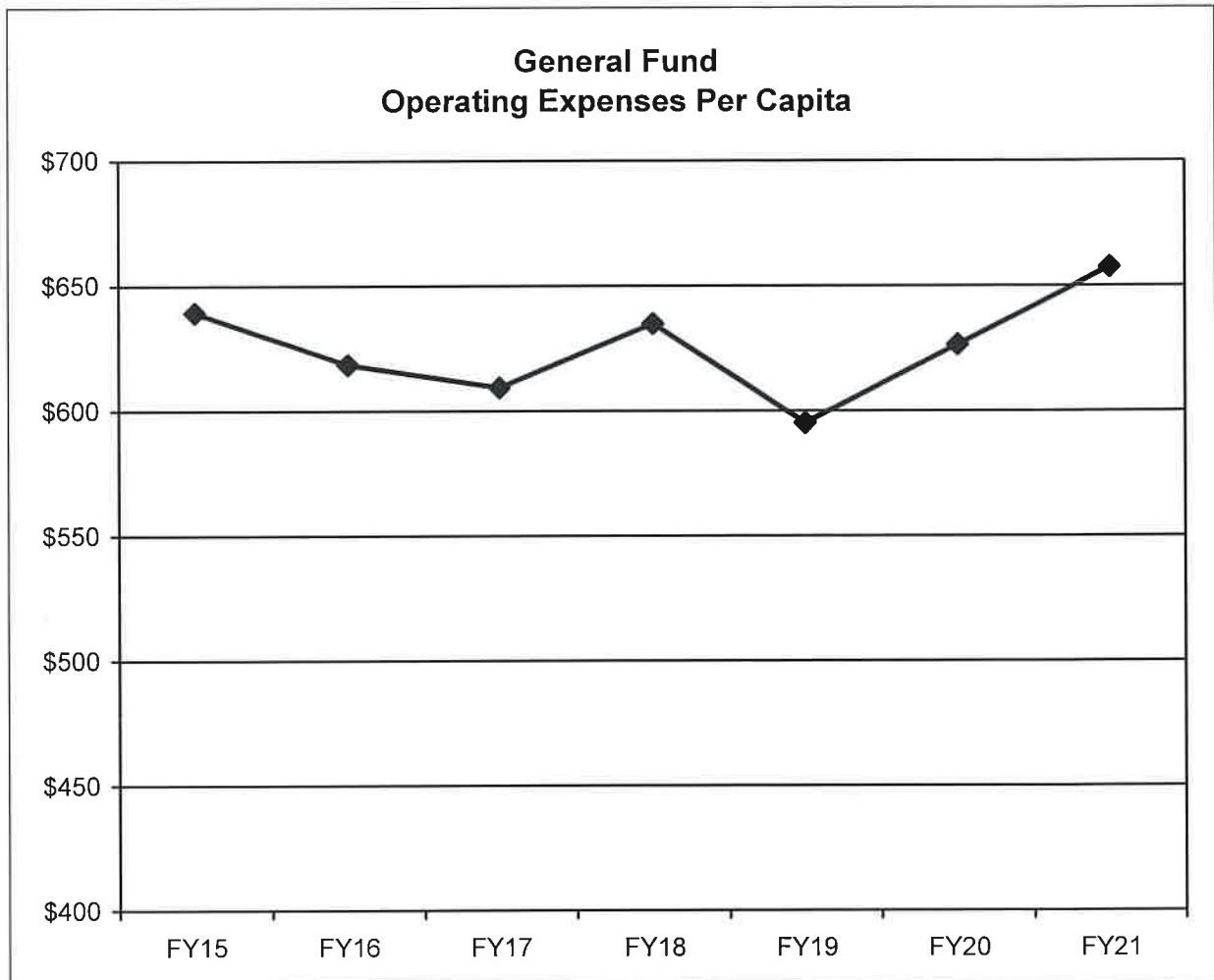
General Fund Reserve Percentages

Fiscal Year	Balance	Percentage
FY18	5,760,875	21.94%
FY19	6,157,137	22.97%
FY20	6,157,137	21.67%*
FY21	6,157,137	21.20%*

* Projected

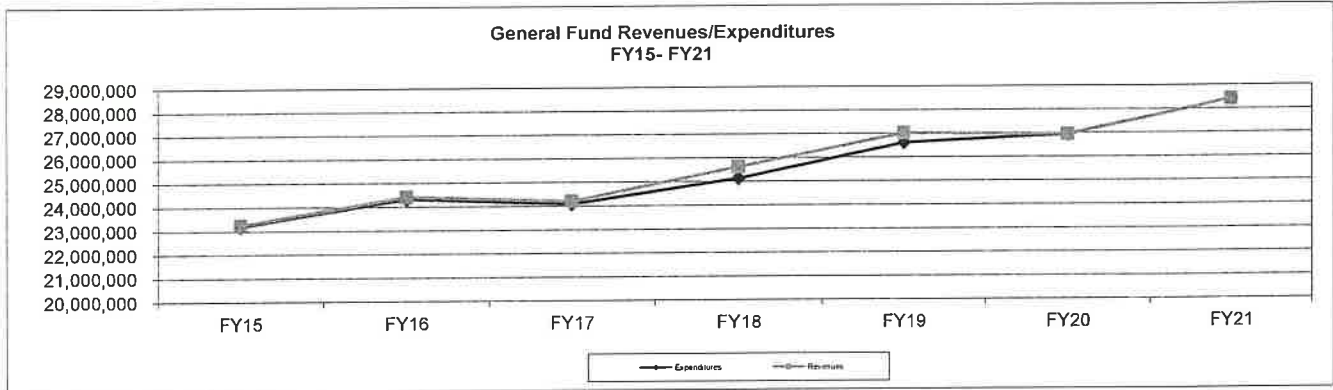
For the City to maintain reserve balances above 15%, additions to reserves will need to be evaluated each budget year. However, proposed state legislation may limit the amount of reserves maintained by cities and Cedar Falls could be greatly affected by this.

Administratively, the City has, through management and spending controls, protected the City’s cash reserves annually.



General Fund	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Project	FY21 Budget
Operating Expense	\$25,097,667	\$24,281,509	\$23,924,428	\$24,925,953	\$23,365,195	\$24,592,163	\$25,804,440
Population	39,260	39,260	39,260	39,260	39,260	39,260	39,260
Operating Expense Per Capita	\$639.27	\$618.48	\$609.38	\$634.89	\$595.14	\$626.39	\$657.27

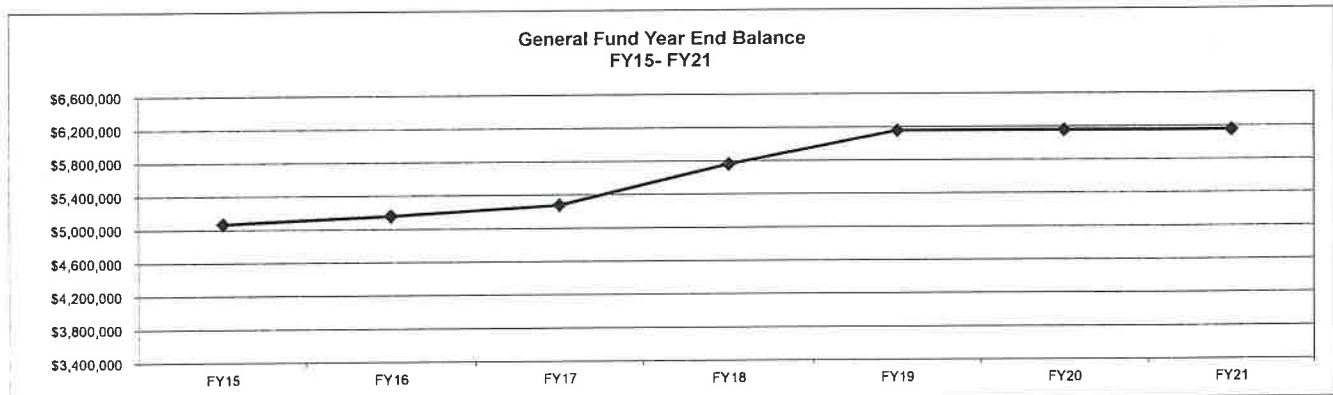
General Fund operating expenses have steadily risen over the past six years due to negotiated salary and benefit increases. For FY21, increases are also due to staffing positions added.



General Fund	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Project	FY21 Budget
Beginning Balance	\$ 5,036,849	\$ 5,068,793	\$ 5,158,433	\$ 5,276,117	\$ 5,760,875	\$ 6,157,137	\$ 6,157,137
Expenditures	23,203,097	24,329,102	24,085,044	25,127,706	26,615,771	26,942,483	28,415,490
Revenues	23,235,043	24,418,743	24,202,729	25,612,464	27,012,035	26,942,483	28,415,490
Cash Added (Used)	31,946	89,641	117,685	484,758	396,264	0	0
General Ending Bal.	\$ 5,068,793	\$ 5,158,433	\$ 5,276,117	\$ 5,760,875	\$ 6,157,137	\$ 6,157,137	\$ 6,157,137

The City Council adopted resolution #9054, which required the balance remain between 15% - 25% and be maintained at 20-25%. Due to proposed property tax legislation and a national recession, maintaining a balance closer to 25% is necessary.

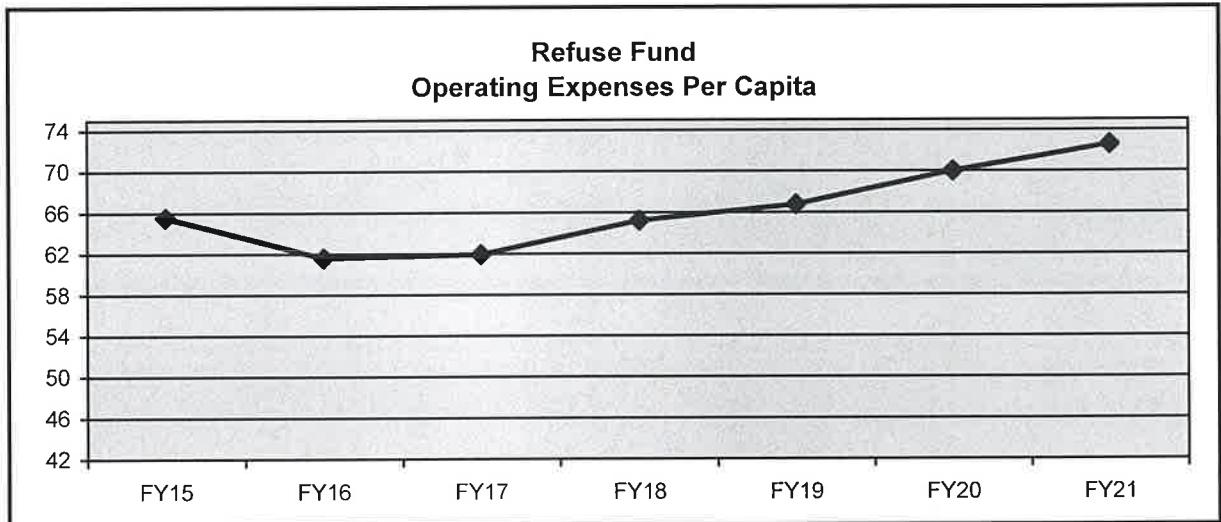
The General Fund Balances are critical to the City's operations and serves to cashflow operations in September and October and provide a reserve to assist operations in the event of a catastrophe. In Cedar Falls' case the 8.10 levy limit restricts operations in the event of a catastrophe. Therefore, without an ability to levy taxes the City must rely on a sound reserve to protect citizen's interests.



2. Refuse Fund: The Refuse fund is expected to increase in FY21. Rates were analyzed and increases implemented on July 1, 2013. Rates will be evaluated again in 2020.

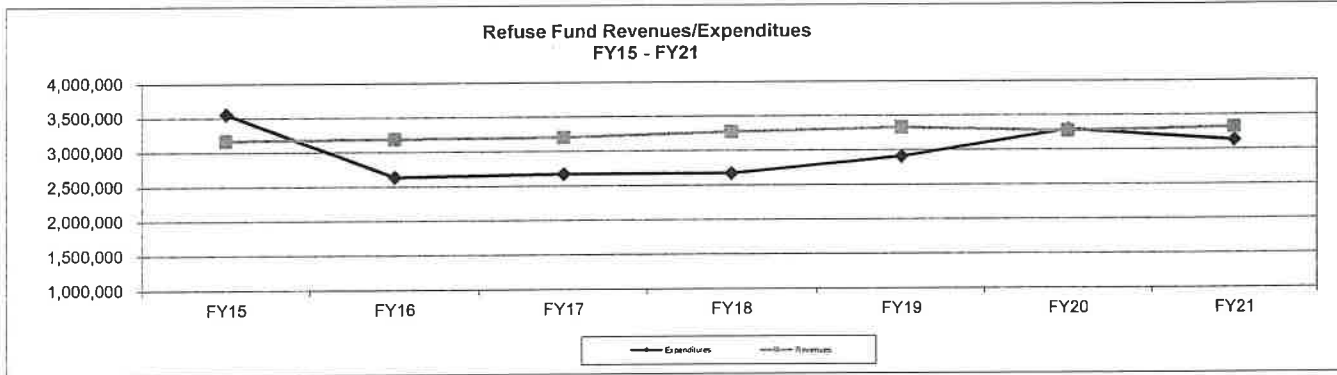
Reserves will be affected as follows:

FY19 Cash	\$5,152,690
FY20 Expected Cash Reserve Add (Used)	(22,503)
FY21 Expected Cash Reserve Add (Used)	191,070
FY21 Ending Balance	<u>\$5,321,257</u>



Refuse Fund	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Project	FY21 Budget
Operating Expense	\$2,572,210	\$2,418,578	\$2,432,228	\$2,560,360	\$2,621,361	\$2,748,474	\$2,850,620
Population	39,260	39,260	39,260	39,260	39,260	39,260	39,260
Operating Expense Per Capita	\$66.52	\$61.60	\$61.95	\$65.22	\$66.77	\$70.01	\$72.61

Operating costs increased starting in FY09 due to the reallocation of Administrative staff in the Public Works Department. However, the Street fund and Sewer fund will reimburse the Refuse fund for 2/3 of these costs.

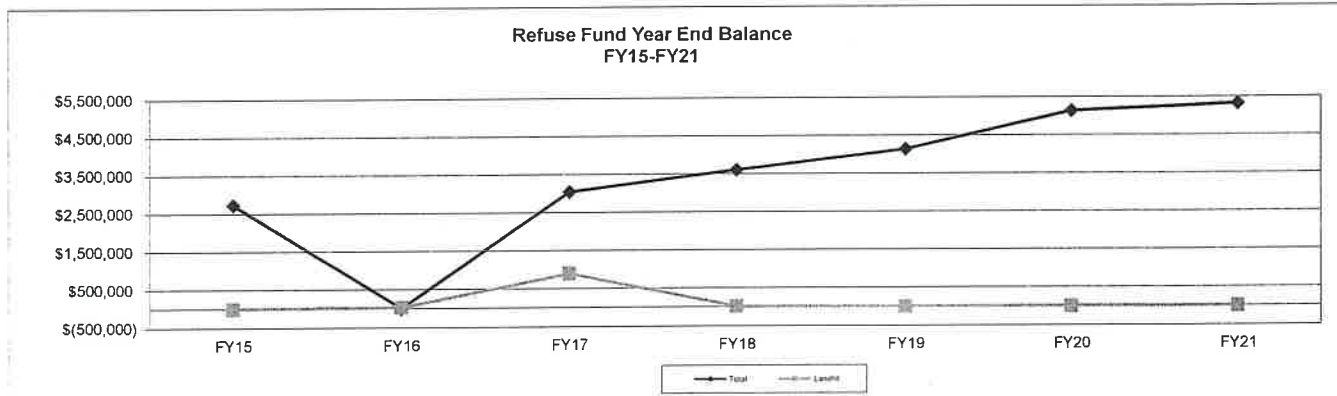


Refuse Fund	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Projected	FY21 Budget
Beginning Balance	3,427,326	3,042,638	\$ 3,600,093	\$ 4,131,097	\$ 4,734,192	\$ 5,152,690	\$ 5,130,188
Expenditures	3,554,257	2,632,205	2,669,036	2,669,030	2,908,412	3,293,474	3,132,290
Revenues	3,169,569	3,189,659	3,200,040	3,272,125	3,326,910	3,270,970	3,323,360
Cash Added (Used)	(384,688)	557,454	531,004	603,095	418,498	(22,503)	191,070
Ending Balance	\$ 3,042,638	\$ 3,600,093	\$ 4,131,097	\$ 4,734,192	\$ 5,152,690	\$ 5,130,188	\$ 5,321,257

A refuse rate study was completed in 2013. The rates on regular garbage routes were not increased, however, rate increases were implemented for yard waste and bulk collection. Rates are \$9.00/month for small containers; \$17.00 for medium containers; and \$26.50 for large containers. On July 1, 2013 yard waste collection increased from \$7.00 to \$10.00. Also on July 1, 2013 bulk collection at the curb increased to \$5.00

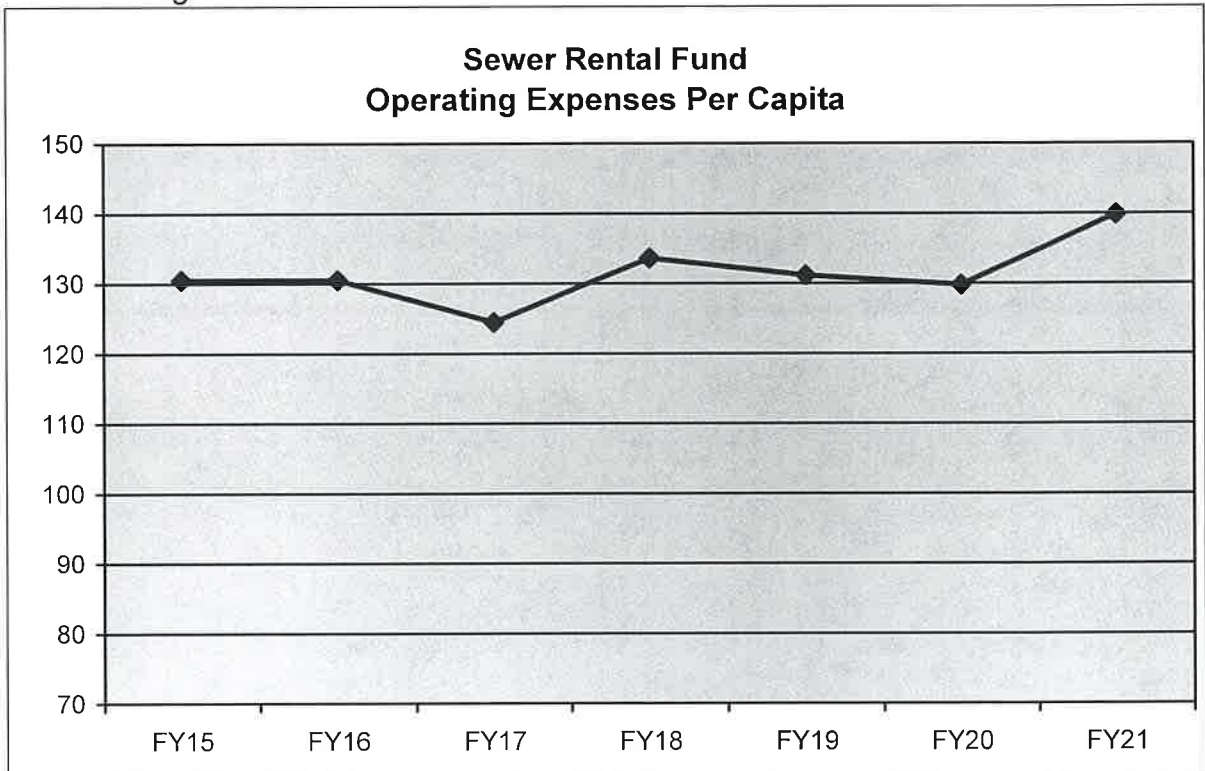
The refuse fund and the rate structure support numerous activities which were a part of the street construction or general funds in the past. The stresses on these funds have forced the City Council to rely on the user fee system within the refuse fund to pay for street cleaning, leaf pick-up, bulk pick-up, yard waste collection, recycling center operations and flood clean up.

In FY03, the Black Hawk County Solid Waste Commission decided to distribute their excess reserve funds. Cedar Falls received approximately \$566,000 each year for 11 years and then for 2 years, the City received \$299,500 each year.



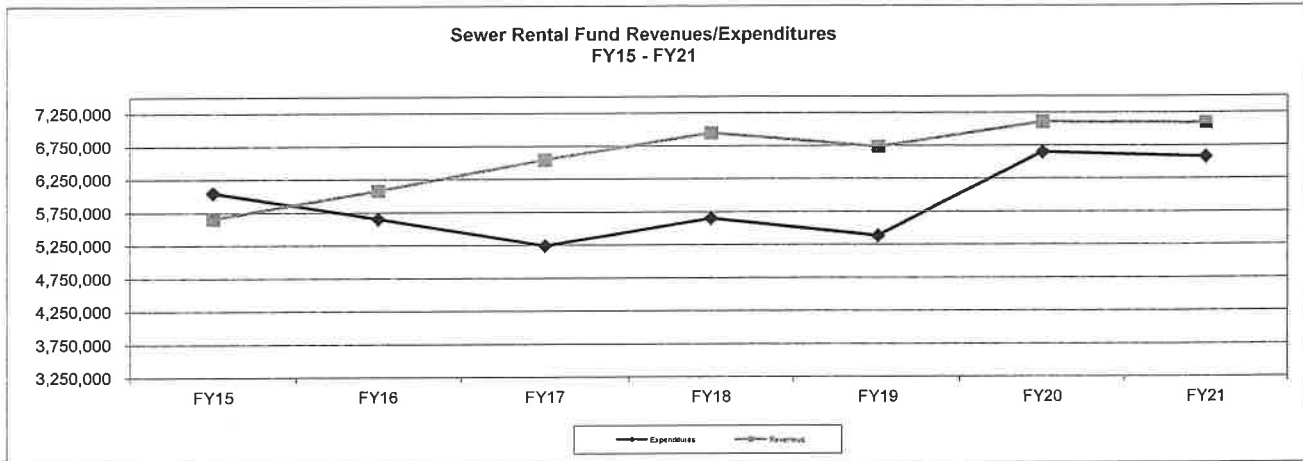
3. **Sewer Rental Fund:** Rates were evaluated in FY19 and the council voted for a 5% increase in rates each year over the next three years. This is necessary to fund the large sewer projects. Unfortunately these large projects have caused debt service costs to increase dramatically for FY15 - FY21. Rates will need to be evaluated again in FY22 to determine if further increases are necessary.

FY19 Cash Balance	\$ 8,500,371
FY20 Expected Cash Reserve Added(Used)	459,057
FY21 Expected Cash Reserve Added(Used)	515,240
FY21 Ending Balance	<u>\$9,474,668</u>



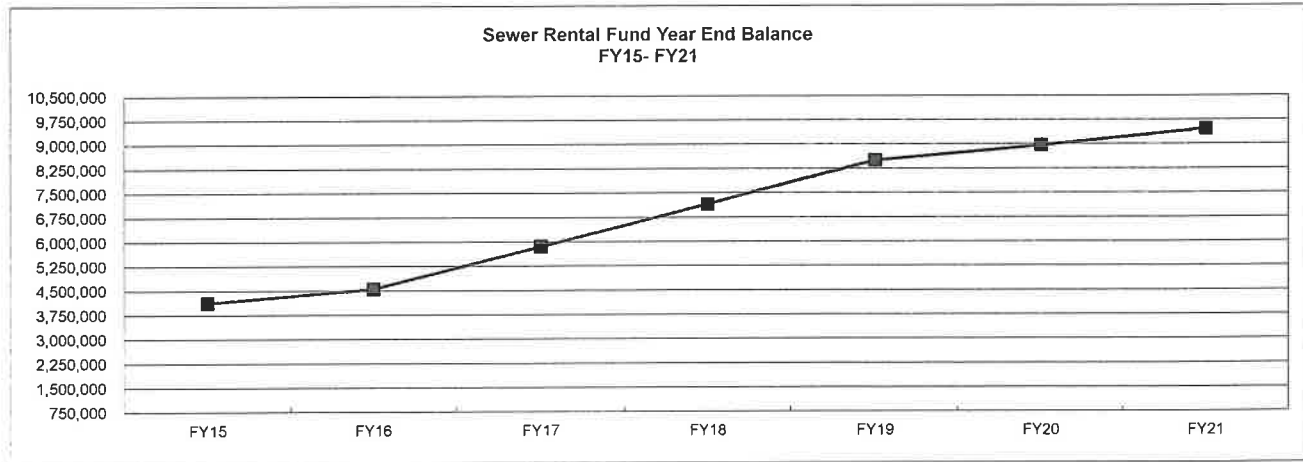
Sewer Rental Fund	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Project	FY21 Budget
Operating Expense	\$5,122,917	\$4,856,559	\$4,886,490	\$5,245,066	\$5,148,995	\$5,094,278	\$5,489,760
Population	39,260	39,260	39,260	39,260	39,260	39,260	39,260
Operating Expense Per Capita	\$130.49	\$130.49	\$124.46	\$133.60	\$131.15	\$129.76	\$139.83

Increases in FY18, FY19, FY20 and FY21 expenditures are caused by increased debt service.



Sewer Rental Fund	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Projected	FY21 Budget
Beginning Balance	\$ 4,507,372	\$ 4,118,855	\$ 4,547,268	\$ 5,854,027	\$ 7,150,682	\$ 8,500,371	\$ 8,959,428
Expenditures	6,047,343	5,652,095	5,239,489	5,651,947	5,382,320	6,649,278	6,579,760
Revenues	5,658,827	6,080,508	6,546,248	6,948,602	6,732,011	7,108,335	7,095,000
Cash Added (Used)	(388,516)	428,414	1,306,759	1,296,655	1,349,691	459,057	515,240
Ending Balance	\$ 4,118,855	\$ 4,547,268	\$ 5,854,027	\$ 7,150,682	\$ 8,500,371	\$ 8,959,428	\$ 9,474,668

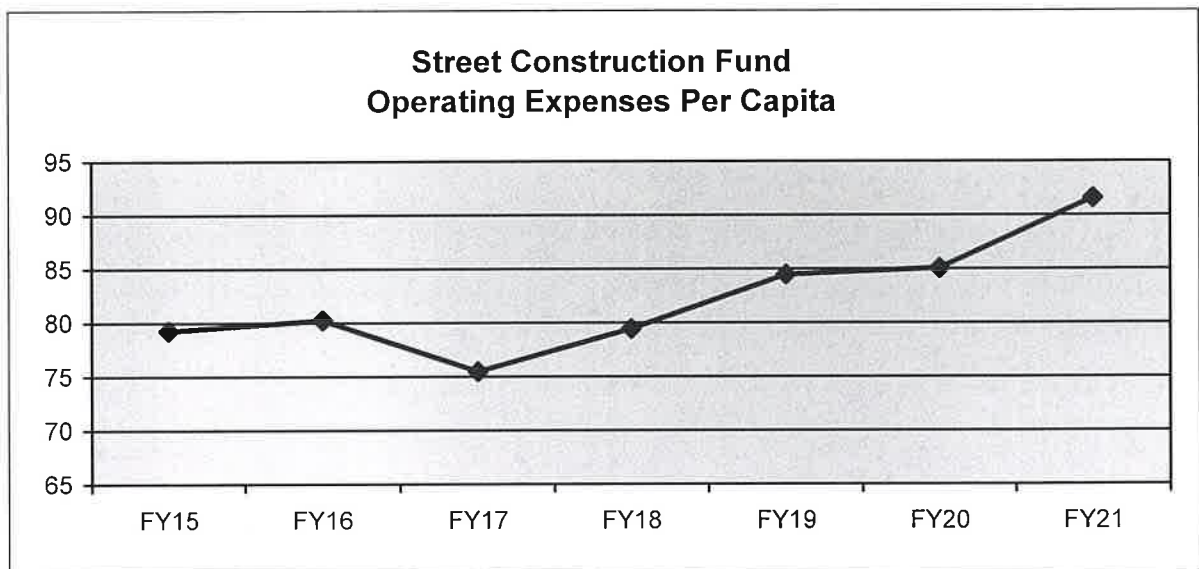
Sewer rates were raised in FY09 to pay for the bond issuance relating to sanitary sewer and lift station improvements. In FY16, these rates were increased again to pay for Dry Run Creek Sanitary Sewer improvements and sewer improvements related to the University Avenue project. Rates were increased again in FY19 to pay for large sewer projects, including West 1st St. sewer and the digester rehabilitation. In FY21, the rates will be \$20.42 on the first 200 cubic feet of water used and \$3.66 on every cubic feet used over 200 cubic feet. Rates will be evaluated again in 2021.



- 4. Street Construction Fund:** Currently, Road Use Taxes have been stable, however, will increase due to the increase in the gas tax by the State of Iowa.

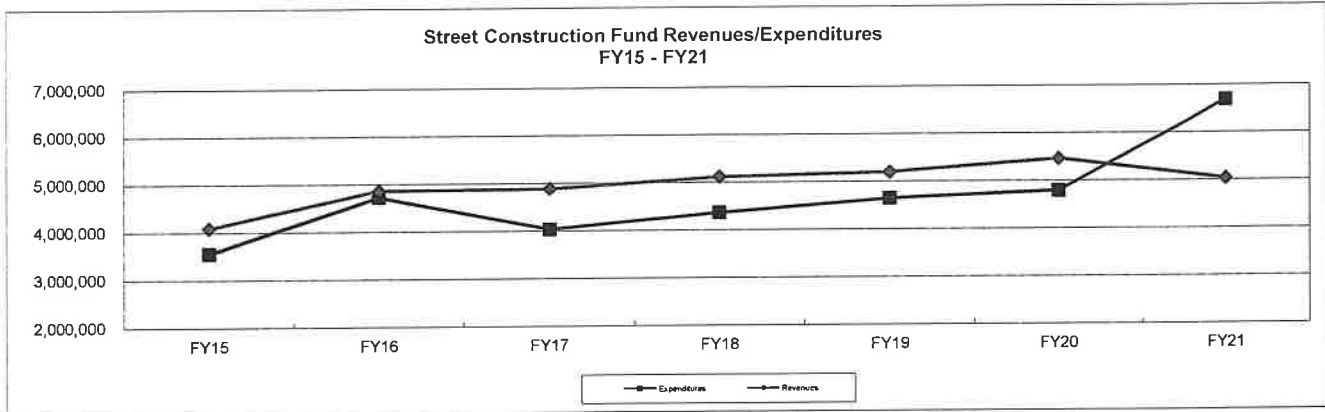
FY19 Cash Balance	\$ 8,437,357
FY20 Expected Cash Reserve Added(Used)	668,985
FY21 Expected Cash Reserve Added(Used)	<u>(1,656,380)</u>
FY21 Ending Balance	\$ 7,449,961

In FY21, \$128.00 per capita is budgeted to be received. In the past, consideration was given to phasing Debt Service payments for road repair out of Street Construction and placing the burden on property taxes. However, no debt service is planned for FY21. For the next few years, reserves will be used for large street projects.



Street Construct Fund	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Projected	FY21 Budget
Operating Expense	\$3,111,794	\$3,149,988	\$2,963,516	\$3,118,990	\$3,315,420	\$3,338,935	\$3,596,000
Population	39,260	39,260	39,260	39,260	39,260	39,260	39,260
Operating Expense Per Capita	\$79.26	\$80.23	\$75.48	\$79.44	\$84.45	\$85.05	\$91.59

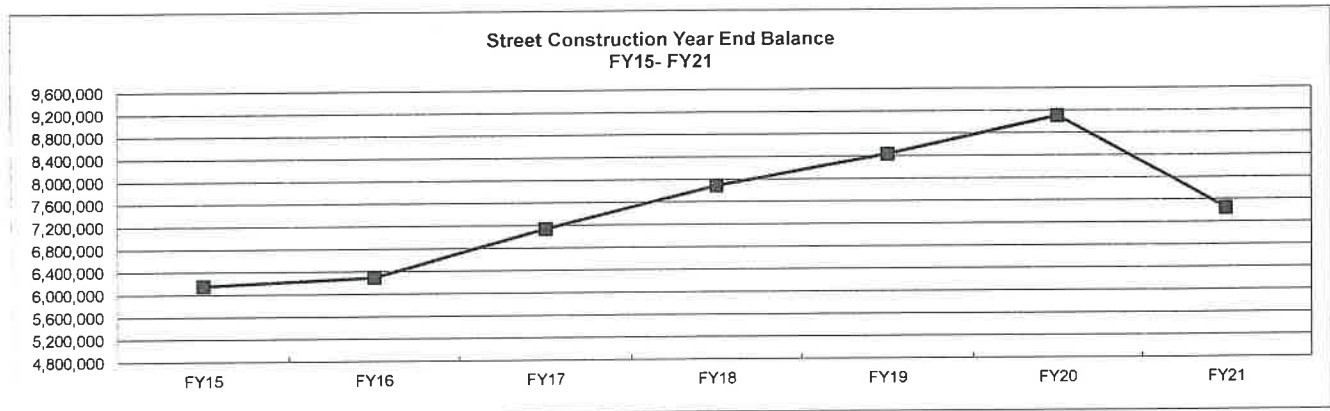
Operating expenses in FY21 have increased due to increased equipment costs.



Street Const. Fund	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Project	FY21 Budget
Beginning Balance	\$ 5,618,849	\$ 6,149,250	\$ 6,289,872	\$ 7,138,006	\$ 7,885,301	\$ 8,437,357	\$ 9,106,341
Expenditures	3,559,873	4,721,195	4,037,276	4,364,916	4,647,031	4,793,635	6,691,660
Revenues	4,090,273	4,861,817	4,885,410	5,112,211	5,199,087	5,462,619	5,035,280
Cash Added (Used)	530,400	140,622	848,134	747,296	552,056	668,985	(1,656,380)
Ending Balance	\$ 6,149,250	\$ 6,289,872	\$ 7,138,006	\$ 7,885,301	\$ 8,437,357	\$ 9,106,341	\$ 7,449,961

The Street Construction Fund is totally supported by road use tax revenues. This fund suffers the greatest potential for financial instability. Road use tax aid in FY20 was budgeted at \$121.50 and is budgeted at \$128.00 for FY21 based on Iowa Department of Transportation estimates.

A strong operating balance is important in this fund since the City does not budget surplus funds for overtime or materials in the event of a major snowstorm. These catastrophic events are annually dealt with through a budget amendment. Without an operating balance above \$1.0 million added stress would be placed on the Debt Service and General Funds. Reserves were built up in this fund in anticipation of various large projects. As those large projects are funded, the City will have to determine whether the Street Fund can support those expenditures or whether the projects will need to be funded by other revenue sources, other than the local option sales tax.



V. MANAGEMENT ISSUES

- A. Internal Service Funds:** The City, in the FY21 budget, will continue to fund Vehicle Replacement and Data Processing internal service funds.
- B. \$8.10 Limitation:**
1. To avoid exceeding the \$8.10 levy limit, building maintenance and Administrative/Legislative/Miscellaneous costs have been prorated among User Funds to ensure that those User Funds, which utilize internal services, pay portions of the costs.
 2. Tort liability costs have continued to be transferred to the liability insurance levy outside of the \$8.10 levy.
 3. All salaries of User Fund employees have been levied in the appropriate User Funds.
 4. Police liability insurance has been included in the liability insurance levy, which is outside the \$8.10 levy.
 5. Some employee benefits eligible to be levied in the Trust and Agency Fund have been levied outside the \$8.10 limit.
 6. Outside levies have been used for the Municipal Band and Transit providers.
 7. The \$.27 per thousand Emergency Levy is not budgeted in FY21. FY01 was the first time in several years that this was not levied and has not been levied since.
 8. The \$.27 per thousand Library Levy was approved by voters in 2005. Approximately ½ of the funds will be used to increase materials for the library. The other ½ will be used in the general fund by supporting existing staff and materials.
 9. The EMA levy will be used in FY21 for EMA costs and consolidated dispatch.
- C. Interest Income Revenue:** The General Fund has budgeted \$225,310 in interest income. This is an increase of \$46,200 from the FY20 budget. The City continues to see very low interest rates. The decline in interest income not only affects the General Fund, but also impacts funds such as Sewer and Refuse, where reserves need to be maintained and interest income earned on those reserves helps offset operating costs.
- D. Budget Flexibility:** The continued pressures of the \$8.10 levy limit, associated with State cutbacks, tax freezes and the rollback have reduced budget flexibility for FY21. If the State freezes property taxes in FY21 or if new property tax legislation in FY21 occurs, the likelihood of midyear budget amendments will be high and internal spending controls will be necessary. The largest costs in the

general fund are personnel expenses. Collective bargaining agreements or wage and benefit arbitration may force reductions in personnel in future years.

- E. Unified Park TIF:** During 2013 the southern and northern Industrial Parks were combined into the Unified TIF district. For FY18, a portion of this TIF district expired. Therefore, \$3.2 million of TIF revenues will flow to all of the entities. Approximately \$1.3 million of this release, will flow to the City to be used for future economic development.
- F. Downtown TIF:** The Downtown TIF has been active since FY01 to reimburse the Capital Projects Fund for costs associated with the Treatment Plant Disinfection Project, Downtown Flood levee and streetscape projects. The TIF will also reimburse Cedar Falls Utilities for electric, gas, water, and communication improvements in the downtown area. This will generate approximately \$593,660 in TIF revenues for FY21. The new streetscape project will extend the use of the downtown TIF increment.
- G. Pinnacle Prairie TIF:** An urban renewal area was recently created for this TIF district. The City has budgeted \$105,390 in TIF revenue for FY21.
- H. College Hill TIF:** An urban renewal area was created for this TIF district. The City has budgeted \$58,750 in TIF revenue for FY21.
- I. Southern Cedar Falls TIF:** A new urban renewal area was created for this TIF district. FY21 will be the first year that debt is being certified in this district. The City has budgeted \$105,890 in TIF revenue for FY21.

28-Jan-20

CEDAR FALLS UNIFIED TIF
FY1996 - FY2034

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
TIF Taxable Valuation	\$109,089,495	\$122,017,640	\$122,017,640	\$122,017,640	\$122,017,640	\$83,645,448	\$83,645,448	\$83,645,448	\$83,645,448	\$83,645,448	\$83,645,448	\$79,080,270	\$79,080,270	\$79,080,270	\$79,080,270
Cedar Falls Tax Rate minus Debt Service Rate	\$27.86	\$27.21	\$27.21	\$27.21	\$27.21	\$27.21	\$27.21	\$27.21	\$27.21	\$27.21	\$27.21	\$27.21	\$27.21	\$27.21	\$27.21
Projected TIF Revenue per \$1000 valuation	\$3,039,233	\$3,320,100	\$3,320,100	\$3,320,100	\$3,320,100	\$2,275,993	\$2,275,993	\$2,275,993	\$2,275,993	\$2,275,993	\$2,275,993	\$2,151,774	\$2,151,774	\$2,151,774	\$2,151,774
Less: Revenue to flow to Entities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less Commercial Rollback	(\$303,923)	(\$332,010)	(\$332,010)	(\$332,010)	(\$332,010)	(\$227,599)	(\$227,599)	(\$227,599)	(\$227,599)	(\$227,599)	(\$227,599)	(\$215,177)	(\$215,177)	(\$215,177)	(\$215,177)
Backfill															
TOTAL TIF REVENUE	\$2,735,310	\$2,988,090	\$2,988,090	\$2,988,090	\$2,988,090	\$2,048,393	\$2,048,393	\$2,048,393	\$2,048,393	\$2,048,393	\$2,048,393	\$1,936,597	\$1,936,597	\$1,936,597	\$1,936,597

ESTIMATED UNIFIED REVENUE VS. REPAYMENT SCHEDULES PER FISCAL YEAR
FY1996 - FY2034

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
FY Estimated TIF Revenue	\$2,735,310	\$2,988,090	\$2,988,090	\$2,988,090	\$2,988,090	\$2,048,393	\$2,048,393	\$2,048,393	\$2,048,393	\$2,048,393	\$2,048,393	\$1,936,597	\$1,936,597	\$1,936,597	\$1,936,597	\$114,675,390
FY Carryover-Prior Year	(48,293)	(48,293)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(333,224)
FY Debt Service Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,575,025)
FY 99 Debt Service Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(959,967)
FY 04 Debt Service Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,059,890)
FY 10 Debt Service Refunding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,025,265)
FY Sewer Fund Repayment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,193,929)
FY Economic Development Repayment	(4,810)	0	0	0	(541,512)	(645,000)	0	0	(110,088)	(227,220)	(204,528)	(1,482,658)	(898,229)	0	0	(8,816,558)
FY Capital Projects Repayment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,423,168)
FY Bond Fund Repayment	(51,560)	(88,081)	0	0	(1,869)	0	0	0	0	0	0	0	0	0	0	(15,535,948)
FY Street Repair Repayment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(869,310)
FY Rightway Sewer Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(825,985)
FY Property Tax Rebates	(88,890)	(27,350)	0	0	0	0	0	0	0	0	0	0	0	0	0	(5,474,270)
FY Dist Center Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,068,959)
FY Public Works Complex	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,534,205)
FY Bluff St. Lift Station	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,040,000)
FY Treatment Facility	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY Staff Administrative Costs	(14,330)	(4,508)	0	0	0	0	0	0	0	0	0	0	0	0	0	(217,949)
FY Northern Industrial Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,906,702)
FY Northern Debt Service	(191,032)	(190,673)	(189,815)	(193,780)	(192,030)	(201,796)	0	0	0	0	0	0	0	0	0	(2,094,273)
Hwy 58 & Viking Interchange - Est	0	(319,949)	(1,298,275)	(1,294,310)	(1,298,060)	(701,597)	(1,548,384)	(1,548,393)	(1,438,305)	(1,321,174)	(826,343)	0	0	0	0	(11,392,800)
Land Acquisition - Estimated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dry Run Creek San Sewer - Est	(1,384,668)	(1,309,136)	0	0	0	0	0	0	0	0	0	0	0	0	0	(4,500,000)
University Avenue - Estimated	(500,000)	(500,000)	(1,000,000)	(1,000,000)	(456,619)	0	0	0	0	0	0	0	0	0	0	(3,456,619)
FY CFU	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(1,217,924)	(483,739)	(1,038,368)	(1,836,586)	(1,836,587)	(38,268,344)
TOTAL	(\$48,293)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0

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28-Jan-20

CEDAR FALLS DOWNTOWN TIF
FY2000 - FY2021

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
TIF Taxable Valuation	\$21,099,842	\$21,263,487	\$21,646,925	\$27,479,562	\$27,539,377	\$34,417,014	\$39,798,369	\$45,006,249	\$34,976,167	\$8,860,061	\$7,332,390	\$21,817,710	\$0
Cedar Falls Tax Rate minus Debt Service Rate	\$31.45	\$34.00	\$34.56	\$33.82	\$31.57	\$27.83	\$27.81	\$26.96	\$27.02	\$27.37	\$27.86	\$27.21	\$27.86
Projected TIF Revenue per \$1000 valuation	\$663,590	\$722,870	\$748,118	\$929,287	\$869,418	\$957,825	\$1,106,793	\$1,213,368	\$945,057	\$242,500	\$204,280	\$593,660	\$0
Less: Comm/Ind Rollback						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL TIF REVENUE	\$663,590	\$722,870	\$748,118	\$929,287	\$869,418	\$957,825	\$1,106,793	\$1,213,368	\$945,057	\$242,500	\$204,280	\$593,660	\$0

ESTIMATED DOWNTOWN TIF REVENUE VS. REPAYMENT SCHEDULES PER FISCAL YEAR
FY2000 - FY2021

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
FY Estimated TIF Revenue	\$709,180	\$721,182	\$761,663	\$875,554	\$832,386	\$1,011,330	\$1,203,650	\$1,232,873	\$961,849	\$254,447	\$204,280	\$593,660	\$0	\$13,570,459
FY Carryover-Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
FY State Street Project	(110,723)	0	(267,219)	(488,283)	0	0	0	0	0	0	0	0	0	(1,027,459)
FY Washington Street	0	(325,272)	(173,522)	0	0	0	0	0	0	0	0	0	0	(498,794)
FY Flood Levee Project	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,556,392)
FY Disinfection Project	0	0	(244,967)	0	(736,300)	(618,736)	(800,000)	(903,205)	(696,794)	0	0	0	0	(4,000,003)
FY River Place Development	0	0	(4,093)	0	(74,679)	(4,561)	(78)	(1,928)	(50,061)	(148,981)	(124,419)	(287,326)	0	(696,146)
FY Annex	0	0	0	0	0	0	(737)	(395)	0	0	(7,320)	(9,090)	0	(17,542)
FY Mill Race	0	0	0	0	0	0	0	0	0	0	(37,860)	(33,000)	0	(70,860)
FY Community Center Project	0	0	0	0	0	0	0	0	0	0	0	0	0	(748,408)
FY Black Hawk Hotel	0	0	0	0	0	0	0	0	0	0	0	0	0	(117,000)
FY Viking Pump Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0	(96,015)
FY Street Lighting	0	0	0	0	(21,407)	0	0	0	0	0	0	0	0	(21,407)
FY Streetscape Project	(403,654)	(208,138)	(1,535)	0	0	0	0	0	0	0	0	0	0	(1,371,639)
FY Peter Melendy Park	0	0	0	0	0	0	0	0	0	0	0	(16,730)	0	(16,730)
FY 100 Block Alley	0	0	0	0	0	0	0	0	0	0	0	(71,476)	0	(71,476)
FY Downtown Visioning	0	0	0	0	0	0	0	0	0	0	0	(45,963)	0	(45,963)
FY Economic Development Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	(12,112)
FY Bond Fund	0	0	0	0	0	0	(11,204)	0	0	(277)	(1,263)	(872)	0	(13,616)
FY Downtown Administration	0	0	0	0	0	(5,526)	(26,133)	(18,879)	(10,983)	(4,651)	0	0	0	(65,972)
FY Utilities	(194,804)	(167,773)	(70,328)	(387,271)	0	(382,507)	(365,498)	(308,665)	(203,991)	(100,538)	(33,398)	0	0	(2,993,705)
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129,203	\$0	\$129,203

* Improvements to the Downtown Levee are not included at this point.

Tifproj0121

VI. POLICY ISSUES

A. Outside Agencies, Loans and Purchase of Services: Outside agencies, loans and purchase of services in FY21 budget are proposed to be funded as shown on the chart below. Starting in FY08, outside agencies were no longer funded through property tax support, but applied for funding either through the Block Grant Program or the Visitors & Tourism Board. This policy will continue in FY21.

Agency	Funding Source	FY20 Funding Amount	FY21 Amount Requested	FY21 Budget Amount	Percent Funded
Consumer Credit Counseling	Block Grant	2,000	2,000	2,000	100.00%
Family & Children's Council	Block Grant	5,720	6,700	6,700	100.00%
Northeast Iowa Food Bank	Block Grant	6,150	9,000	9,000	100.00%
Salvation Army/Integrated Crisis Services	Block Grant	7,000	9,000	9,000	100.00%
Pathways Behavioral Services	Block Grant	5,280	6,500	6,500	100.00%
Visiting Nurses	Block Grant	3,520	4,800	4,800	100.00%
Beau's Beautiful Beginnings	V&T Fund	5,000	0	0	0.00%
Cedar Falls Historical Society	V&T Fund	5,000	2,500	2,500	100.00%
College Hill Partnership	V&T Fund	3,000	19,200	15,200	79.17%
Community Main Street	V&T Fund	15,000	38,000	34,500	90.79%
Community Theatre	V&T Fund	6,000	0	0	0.00%
Hearst Center	V&T Fund	0	1,870	1,870	100.00%
FORTEPAN Iowa/UNI	V&T Fund	0	9,310	5,000	53.71%
HusomeStrong Foundation	V&T Fund	6,230	0	0	0.00%
Northeast IA Area Agency on Aging	V&T Fund	0	50,000	0	0.00%
Volunteer Center of Cedar Val	V&T Fund	2,500	2,500	2,500	100.00%
Waterloo Cedar Falls Symp.	V&T Fund	4,000	5,000	5,000	100.00%
Greater Cedar Valley Alliance	V&T Fund	25,000	31,000	27,500	88.71%
MET	Separate Levy	418,390	429,920	429,920	100.00%
Municipal Band	Separate Levy	35,000	35,000	35,000	100.00%
Total		\$554,790	\$662,300	\$596,990	

- B. MET Transit:** In FY21, the amount to MET is budgeted for a 2.75% increase on their base routes. The City is responsible for a prorated share of vehicle replacement match monies. If local government supports MET Fare increases, this property tax subsidy can be reduced.

Additional funding for Route 9 was being requested by MET for FY21. The additional amount is not included in the budget, as the City wants to get more information from MET on restructuring of routes.

- C. Hotel/Motel Tax:** Hotel/Motel tax revenues were first received by the City in FY89. The following support is proposed for FY21:

Cedar Valley Soccer	\$ 10,000
Cultural Services (17%)	148,750
Parks Project (9%)	78,750
Trail Maintenance & Reserve (5%)	43,750
Park & Rec Capital Projects (3.5%)	30,620
Tourism & Visitor Board (50%)	437,500
Tourism & Visitor Office Repayment (2.5%)	21,880
Tourism & Visitor Administration	25,000
Tourism Grant Fund (9%)	78,750
Total	\$ 875,000

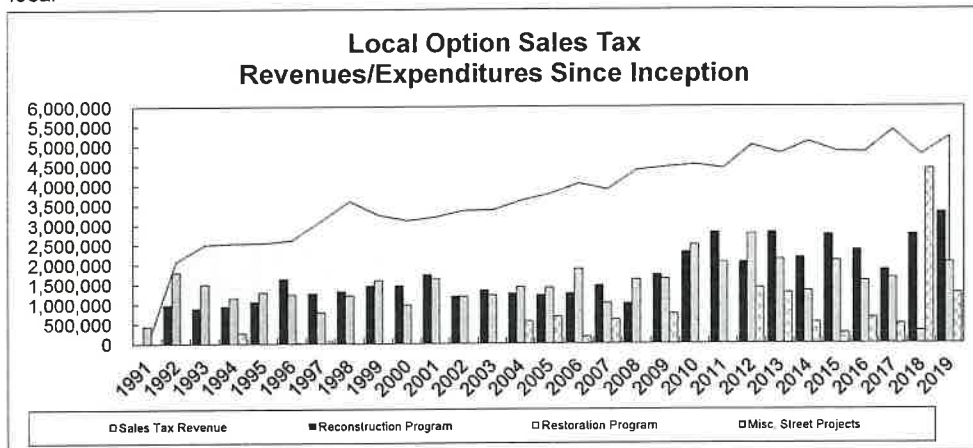
The Tourism Marketing Fund was added as a new line item for FY05. This is funded as part of the 50% allocation to tourism and visitors. The Visitor's and Tourism Board accepts applications for this fund and recommends allocation amounts based on the applicant's ability to promote local business districts or provide tourism and overnight stays in the community. The City Council annually authorizes the total funding amount and Visitors and Tourism Board recommends the agencies to be funded during the fiscal year.

To ensure that the City does not expend more funds than those collected in revenues, the year-ending total transfer to the Visitors and Tourism Services Division cannot exceed fifty percent (50%) of the total revenues paid to the City annually by the State of Iowa. Additionally, if revenue shortfalls in Hotel/Motel taxes occur, the above agencies will be reduced on a prorated basis to offset the loss in projected income. As additional funds are received, those funds will be used for capital projects related to Visitors and Tourism, including monument, entrance, or wayfinding signage.

D. Street Repair: Committed for street repair and improvements in FY21 are:

Resurfacing & Reconstruction (Sales Tax & RUT)	\$	3,000,000
Seal Coat (RUT & Sales Tax)		100,000
West 12th St. (RUT & Sales Tax)		500,000
West 22nd St. (RUT & Sales Tax)		500,000
University Avenue Waterloo Connection (Sales Tax)		255,000
Cedar Heights Dr. Reconstruction (RUT & Sales Tax)		915,000
Center Street Improvements (RUT)		175,000
West 27 th St. (RUT)		400,000
Asphalt Alley Parking (RUT)		175,000
		6,020,000

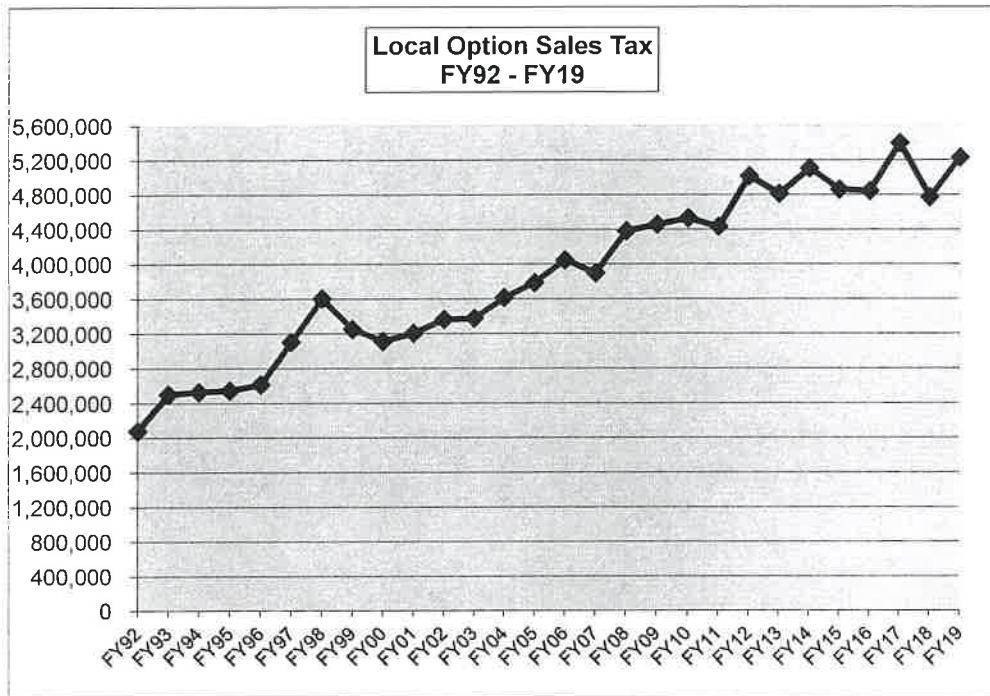
local



Fiscal Year	Reconstruction Program	Restoration Program	Miscellaneous Street Projects	Sales Tax Revenues
1991	\$0.00	\$437,684.89	\$0.00	\$0.00
1992	979,784.55	1,804,045.18	0.00	2,078,962.00
1993	897,301.04	1,500,348.56	0.00	2,500,578.00
1994	943,792.61	1,151,813.85	273,583.56	2,530,151.00
1995	1,057,097.99	1,291,159.42	0.00	2,544,855.00
1996	1,636,877.73	1,233,942.88	17,576.42	2,613,489.00
1997	1,267,582.42	791,121.28	68,291.62	3,101,207.00
1998	1,316,441.73	1,209,222.58	3,508.38	3,601,487.00
1999	1,454,211.58	1,597,517.54	2,950.00	3,251,023.00
2000	1,462,034.07	972,462.02	0.00	3,113,084.00
2001	1,743,509.14	1,642,681.15	0.00	3,204,731.32
2002	1,198,758.40	1,191,231.11	0.00	3,364,204.32
2003	1,355,115.00	1,221,738.00	0.00	3,375,434.38
2004	1,260,719.01	1,425,492.75	561,260.85	3,614,243.58
2005	1,218,793.00	1,412,145.00	685,644.00	3,785,419.87
2006	1,265,249.62	1,883,783.41	169,503.91	4,046,618.24
2007	1,468,344.00	1,013,987.00	606,931.00	3,898,529.00
2008	1,007,368.57	1,614,104.93	7,261.29	4,383,127.21
2009	1,735,277.04	1,632,419.24	752,152.79	4,456,510.20
2010	2,302,845.33	2,492,333.38	0.00	4,527,385.00
2011	2,802,270.22	2,050,977.39	0.00	4,430,823.00
2012	2,055,765.31	2,770,278.82	1,401,918.53	5,016,803.00
2013	2,802,577.52	2,124,936.73	1,285,193.78	4,810,986.34
2014	2,167,498.93	1,323,339.63	531,413.37	5,105,214.00
2015	2,748,003.24	2,093,647.69	273,554.83	4,860,829.00
2016	2,362,387.24	1,576,358.99	655,932.18	4,844,321.00
2017	1,853,400.60	1,653,842.02	496,426.69	5,397,376.00
2018	2,756,213.23	318,198.33	4,411,782.88	4,770,023.00
2019	3,305,708.30	2,042,702.19	1,276,411.32	5,231,771.00
Total	\$48,424,927.42	\$43,473,515.96	\$13,481,297.40	\$108,459,185.46

Over the past twenty-seven years, the Street Repair program has expended \$105,379,741 and has received local option sales tax revenue of \$108,459,185. This results in a balance that allows the program to completely cashflow itself. In FY21 reserve funds will be used to finance larger projects, including West 1st Street. Sales Tax revenue for 2017 includes 13 months of payments.

local



Fiscal Year	Total	Percentage Change
FY92	2,078,962	
FY93	2,500,578	20.28%
FY94	2,530,151	1.18%
FY95	2,544,855	0.58%
FY96	2,613,489	2.70%
FY97	3,101,207	18.66%
FY98	3,601,487	16.13%
FY99	3,251,023	-9.73%
FY00	3,113,084	-4.24%
FY01	3,204,731	2.94%
FY02	3,364,204	4.98%
FY03	3,375,434	0.33%
FY04	3,614,244	7.07%
FY05	3,785,420	4.74%
FY06	4,046,618	6.90%
FY07	3,898,529	-3.66%
FY08	4,383,127	12.43%
FY09	4,456,510	1.67%
FY10	4,527,385	1.59%
FY11	4,430,823	-2.13%
FY12	5,016,803	13.23%
FY13	4,810,986	-4.10%
FY14	5,105,214	6.12%
FY15	4,860,829	-4.79%
FY16	4,844,321	-0.34%
FY17	5,397,376	11.42%
FY18	4,770,023	-11.62%
FY19	5,231,771	9.68%

The large increases in FY97 and FY98 are due to corrections and adjustments made by the State of Iowa. The City is budgeted to receive \$5.2 million in FY21.

- E. Mid-year Reductions:** Consistent with past Council recommendations, should revenues be less than projected by mid-fiscal year, all departments and the Library Board will, on a prorated basis, reduce expenditures to offset revenue losses.
- F. Forfeiture Funds:** Police forfeiture funds are budgeted in the FY21 budget to comply with State regulation. These funds are not intended to supplant any existing funding support received by the City and are intended to provide the local match for the grants offering a first priority basis.
- D. Sewer Repair:** In FY21, \$450,000 for sanitary sewer repairs is budgeted to grout, slip line or seal broken lines. This project is partially associated with the street repair program. Another \$30,000 is budgeted for sewer line repairs, \$25,000 for I/I Reduction Project, and \$30,000 for Infrastructure oversizing.
- E. Hospital Trust:** FY99 was the first year that interest revenue from the Sartori Trust was budgeted to pay for community health care concerns. A separate board with City Council oversight reviews the trust and recommends funding to the City Council.
- The trust board has recommended to fund eight projects in the amount of \$187,000 in FY21. The funding amount is derived from a portion of the interest income generated by the trust fund assets. The remaining amount of interest income is retained in the fund to cover the cost of inflation.
- I. Greater Cedar Valley Alliance:** This partnership's base funding for FY21 is \$27,500. A performance-based commission will be provided to the partnership allowing them to earn up to a maximum of \$30,000 based on the number of jobs and acres of development they generate for Cedar Falls. If this request is granted, the funds will come from the contingency line item or through the budget amendment process.
- J. Outside Levies:** Outside levies for special services are allowed by Iowa statute but only after referendum. The referendum must be held in a municipal election, which would be in November 2021. The City Council will consider whether to place these levies on the ballot in August 2021 and whether they will be used to free up funds within the \$8.10 limit to support essential service. Revenues for these levies will not be available until FY23 if approved. (The levies can support cultural, civic, musical and memorial buildings and services.)
- In November 2005, the voters did approve the \$.27 library levy. These revenues are included starting in FY07. This levy increased the taxes paid by a residential home by 1% for FY07 and for future years.
- K. Unfunded Mandates:** The State of Iowa continues to deny the City funds to support programs and laws mandated by State Statute. Laws include the 411 pensions, rollback and collective bargaining arbitration, which have hindered

the City's financial ability to deal with the needs of essential services. Listed below is an estimate of unfunded mandates for FY21.

State Unfunded Mandates	Estimated Amount
Description	
411 Pension	\$ 1,617,110
IPERS	1,193,670
Human Rights Commission	1,500
Civil Service Commission	5,000
Pre-employment Physicals	45,000
Post-employment Physicals	37,000
Drug Testing	3,400
Sales Tax on sports, pools, rec center admissions (Tax not imposed on non-profits like YMCA)	50,000
Inspection of municipal pools	2,000
Official Printing/Publication of minutes, notices, bills, etc.	35,000
Police in-service training	15,000
ILEA certification (\$13,000 per new officer)	13,000
	\$ 3,017,680

Additional items that are mandated, but difficult to attach a cost to:

- Collective bargaining process
- Increase in liability insurance due to lack of immunity
- State required reduce amount taken to landfill by Waste Reduction Act (Recycling, Yard Waste, etc)
- Civil Service testing process for new hires
- Stormwater requirements

L. Consolidated Dispatch: Consolidated dispatch expenses have increased from \$345,530 in FY20 to \$394,450 in FY21. This is an increase of 14.2%. In FY96 the cost was \$176,000. This is an increase of over 124% in twenty five years. In the long term, centralized political control by a single legislative body will be critical to long-term cost effective management. If the County takes over operation, all costs could be part of the county tax levy freeing critical \$8.10 funds for other City operated police and fire services.

FY99 through FY21, the Fire Department's share of consolidated dispatch expenses is included in their budget to assure allocation to University of Northern Iowa.

The Police and Fire departments will have on-going negotiations with UNI and the Iowa Department of Public Safety to determine if a dispatch system can be shared with these entities and the City at a lower cost. In addition, calculations need to be made to determine if the RACOM contract benefits the metro area,

or if it is more cost effective to purchase our own system instead of paying RACOM an annual fee.

- M. Governmental Accounting Standards Board Statement Number 68:** The objective of this statement is to improve information provided by state and local governmental employers about financial support for pensions that are provided by other entities (IPERS and 411 Pension).
- N. Self Supporting Municipal Improvement District (SSMID):** The FY02 budget showed a reduction in the SSMID revenue received by the City that supports Community Main Street. This reduction is due to a change in the application by Black Hawk County of the Downtown TIF District that overlaps the SSMID District. However, the City will reimburse Community Main Street for the loss of funds caused by the exclusion of the TIF increment from the Downtown TIF revenues. This reimbursement qualifies as a TIF expense and therefore is allowed. As State Street develops, the City Council may consider reevaluating this policy of reimbursing Community Main Street the full TIF increment in the SSMID district. A SSMID district was created in 2015 for the College Hill area to pay for a staff position as requested.
- O. Storm Water Enterprise Fund:** Ordinances were approved in FY06 for the creation of a Storm Water Enterprise Fund. Fees were established in FY07 to support the federally mandated testing, monitoring and protection of surface water discharges within the City and a new fund was created starting in FY07.
- P. Library:** The Library budget was increased from the FY06 allocation of \$1,049,060 to \$1,221,810 (16.5% increase) in FY07. This increase was primarily due to the passage of the library levy. Approximately \$107,000 of the levy was used for additional material and services at the library. The remaining amount of the levy was used toward costs for existing staff, materials, and support services. The library levy used for new materials and services increased the taxes paid on a \$100,000 residential home by approximately 1%.

Included in the base budget is the \$100,000 for the Friends and Endowment Fund. Included in the FY21 \$2,259,630 library allocation is \$218,300 of other costs. These costs are for services provided to the library by other departments (\$25,000 for data processing; \$23,320 for insurance; \$131,450 for administrative/legal services; and \$38,530 for building maintenance.) Not included in the library budget is the cost of snow removal and grounds maintenance at the library site. Debt service to build the new library is also not included in the budget. If these costs were included, it would add an additional \$300,000 annually to the library budget. This would add an additional \$.30/\$1,000 valuation directly attributable to the library budget.

The Library Board is encouraged to continue seeking private donations and financial support from the "Friends of the Library" to help meet additional

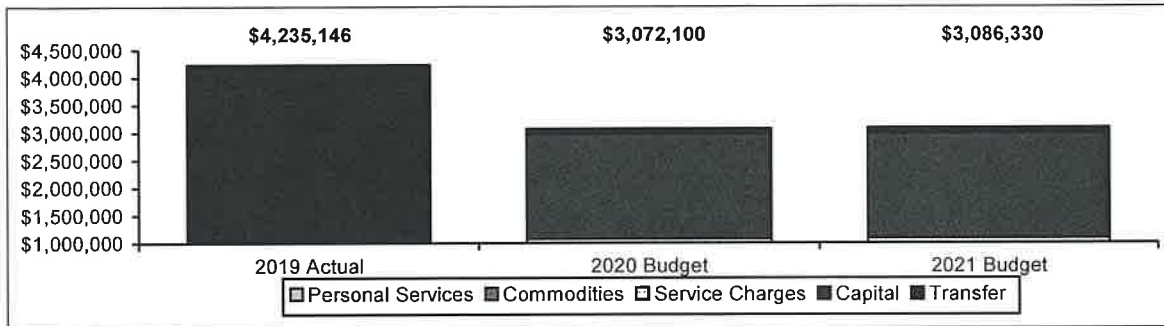
financial needs necessary to retain accreditation if that is a priority that directly benefits patrons.

- Q. Cedar Falls Utilities:** The transfer into the General Fund from the Cedar Falls Utilities (CFU) is budgeted at \$1,835,000 for FY21. CFU recognizes that the amount of the transfer needs to be equitable based on franchise fees and property taxes not paid, including recognizing that the City is reimbursing CFU for eligible TIF expenses. Beginning in FY15, CFU began transferring additional funds to the City to be set aside in a Capital Projects Fund.
- R. Code Enforcement:** The City Council in their goal setting session determined that stricter code enforcement would be a priority for them. Starting FY06, an additional police officer was hired that devoted 100% of his time to code enforcement. However, in FY20 a civilian position was budgeted to perform code enforcement duties. Each year additional legal fees are budgeted to process cases developed by the new officer.
- S. Storm Water Projects:** In developing the Capital Improvement Plan (CIP), storm water projects continued to be incorporated. Consideration will also be given to developing a policy and practice that encourages and actively suggests new developments to restrict construction in the sensitive land areas.
- T. Land Acquisition:** The City continues to purchase parkland to improve the quality of life services and neighborhood facilities.
- U. Cooperative Partnerships:** In FY21 and future years, the City will be involved in many cooperative projects with other agencies within the Cedar Falls community and metro area. The projects include the following:
- Sartori Hospital and Covenant Health Systems – The City will be working with these health providers to create a new hospital in Cedar Falls. A new development agreement will be negotiated that includes an option for the current Sartori Hospital site. The City also worked with them on additional land at the current ESB site for the Public Safety building.
 - Consolidated Dispatch – The Fire and Police Departments will continue to review ways that provide dispatch at the lowest cost. This may include moving from the metro wide consolidated dispatch to a consolidated dispatch with the University of Northern Iowa. The Police Department will also be working with the University in considering shared police services.
 - Haz Mat – The City maintained a self-funded reserve to cover the City's liability associated with the current Haz Mat response system. The NIRG 28E agreement currently covers the City of Cedar Falls by Black Hawk County participation with the City paying Black Hawk County directly.
 - Facility Sharing – The Public Works Department works with Black Hawk County for shared storage space for road vehicles and shared office space.

FY21 BUDGET HIGHLIGHTS BY DIVISION

General Fund

A. Administrative/Legislative/Miscellaneous



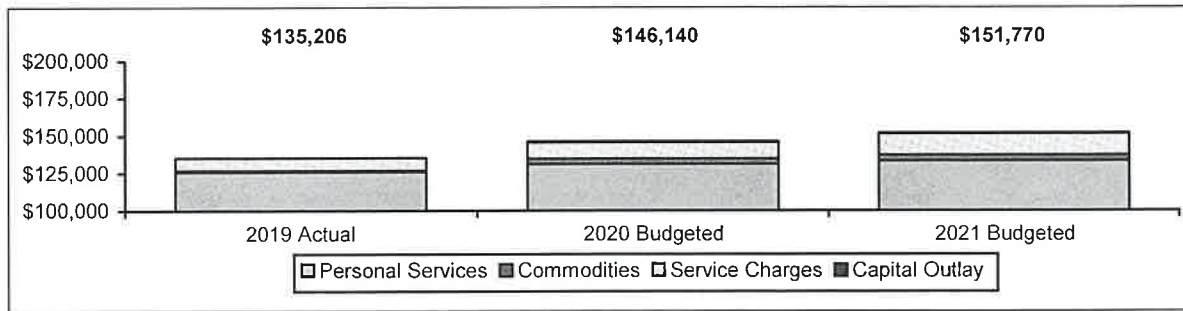
Included in this budget is the reserving of funds to be spent on upcoming capital projects. The Council continues in FY21 to prioritize setting aside funds to finance one-time projects. The Council also decided to continue to set aside the TIF release dollars for future economic development.

The transit levy will be transferred to MET and is broken into three categories: (1) MET fixed route; (2) Cedar Falls Disabled and; (3) Elderly (RTC). A 2.75% increase is budgeted for the base funding to MET for FY21. The City has an obligation of \$15,950 to be devoted toward MET vehicle replacement. It is deposited annually in the "City's" capital account for vehicle replacement when requested by MET. MET has requested an additional amount to their base funding to expand Route 9 and restructure routes. Funding for this is not included in the FY21 budget and MET will be providing more information about the routes.

An ongoing grant to support a portion of the salary and benefits for one Police Officer devoted to drug enforcement (Tri-County Drug Task Force) is provided.

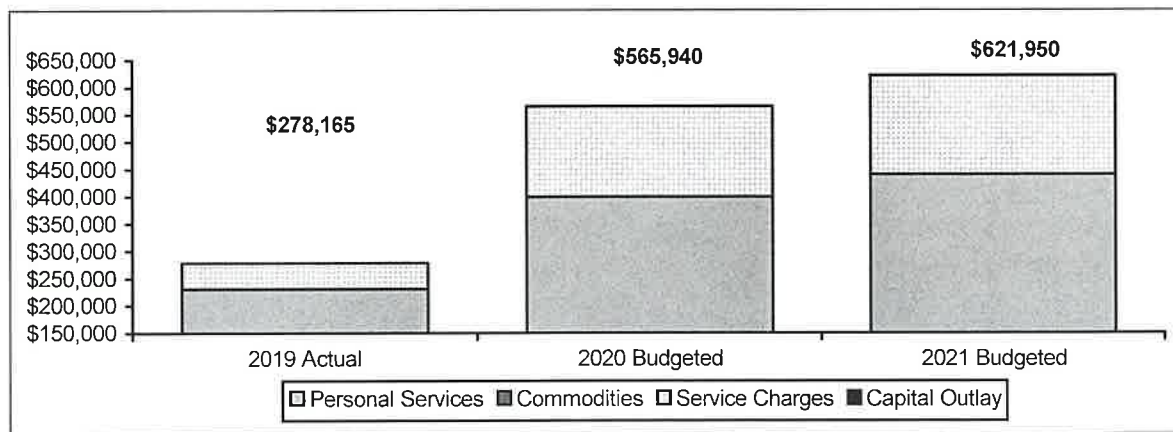
Portions of this budget have been transferred to the Enterprise Funds for revenue purposes. A debt service payment will be budgeted again in FY21 out of the \$8.10 levy in an effort to keep the debt service levy as low as possible.

B. Mayor's Office



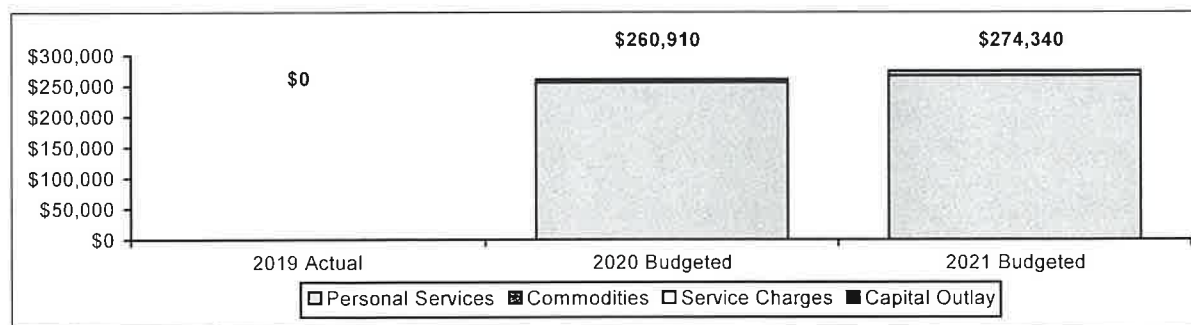
Portions of this budget have been transferred to Enterprise Funds for revenue purposes.

C. City Administrator



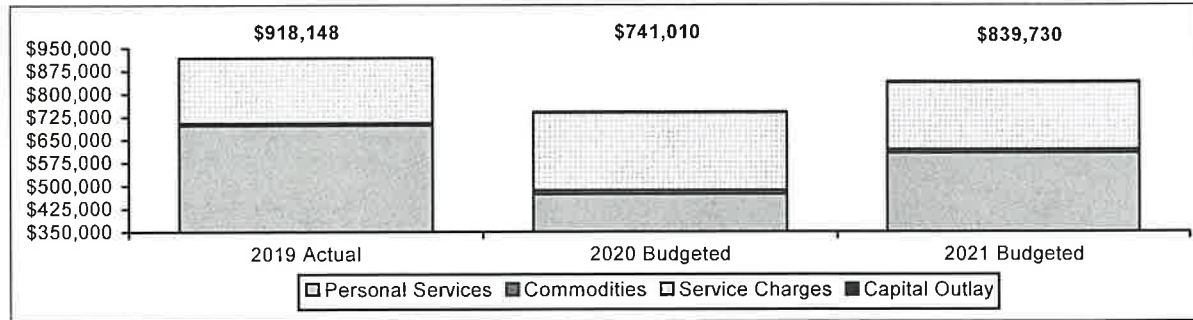
This budget reflects adjustments for employee benefit and salary adjustments set by the City Council. Portions of this budget have been transferred to Enterprise Funds for revenue purposes.

D. Finance & Business Operations/Administration



This budget reflects adjustments in salaries and benefits set by the City Council. Portions of this budget have been transferred to Enterprise Funds for revenue purposes. The director is budgeted 100% in this division.

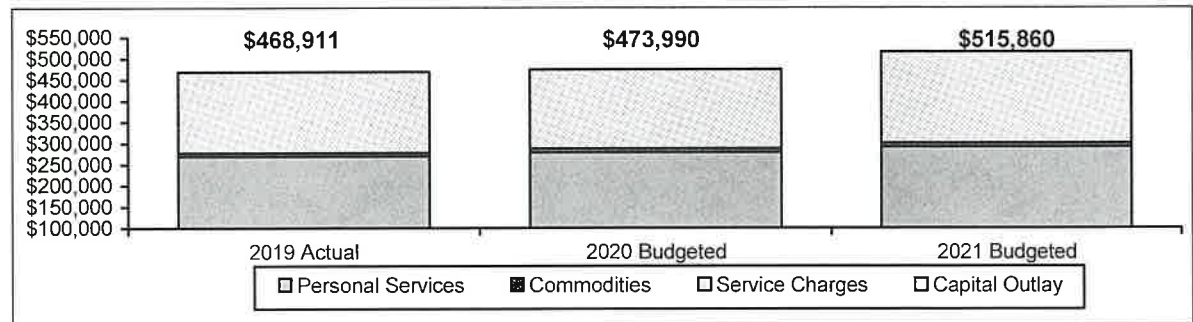
E. Finance & Business Operations/Financial Services



This budget reflects adjustments in salaries and benefits set by the City Council. A new Personnel Specialist position is being budgeted in FY21. Portions of this budget have been transferred to Enterprise Funds for revenue purposes.

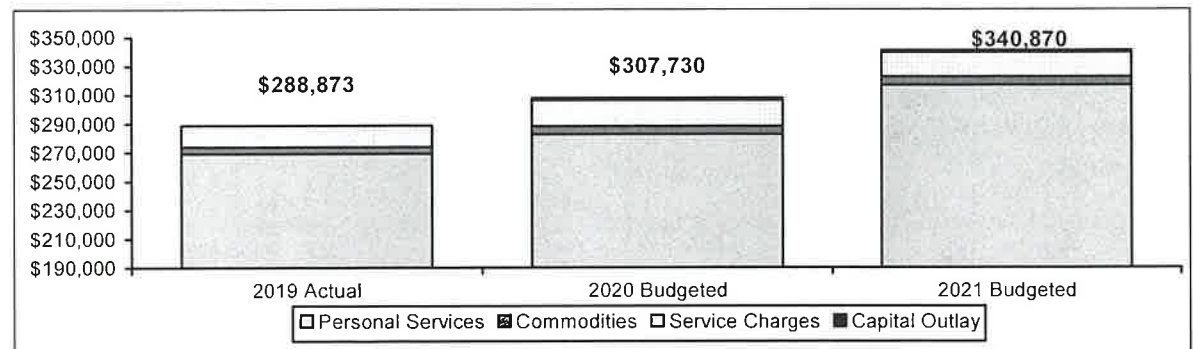
Funds are still being budgeted in FY21 to update the pay plan study. \$25,000 is budgeted for a tuition assistance program and \$10,000 for an employee survey.

F. Finance & Business Operations/Legal Services



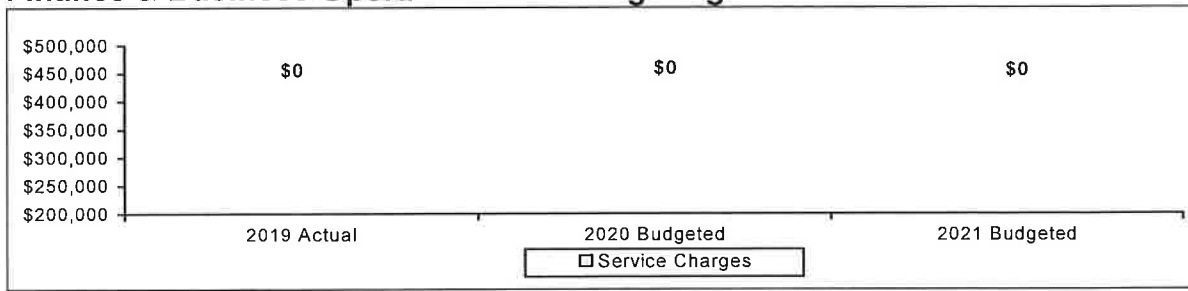
This budget reflects adjustments in salaries and benefits set by the City Council. Portions of this budget have been transferred to Enterprise Funds for revenue purposes.

G. Finance & Business Operations/Public Records



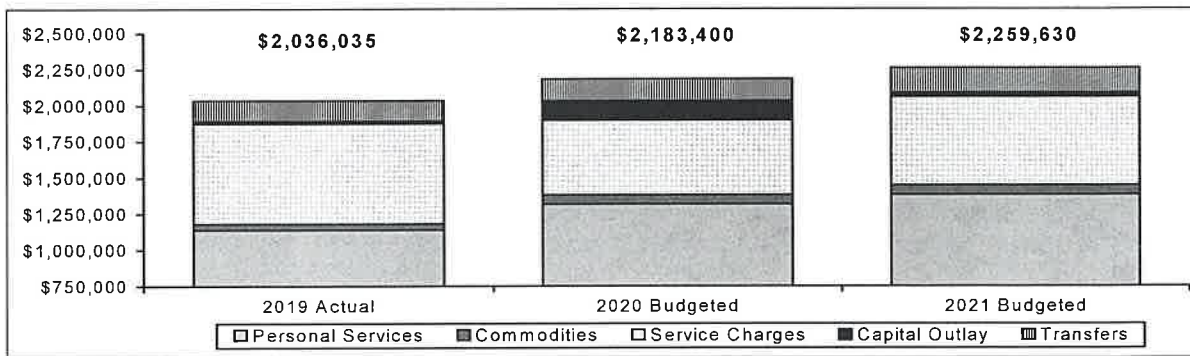
This budget reflects adjustments in salaries and benefits set by the City Council. Portions of this budget have been transferred to Enterprise Funds for revenue purposes.

H. Finance & Business Operations/Street Lighting



Street lighting costs have been transferred to Cedar Falls Utilities as of January, 2016. A separate line item is displayed on the customer billings to note the fee that is being charged specifically for street lighting. This allows for transparency for the costs of providing street lighting and will also provide for tax-exempt property, including the University of Northern Iowa, to share in the costs of street lighting that those entities benefit from.

I. Finance & Business Operations/Library



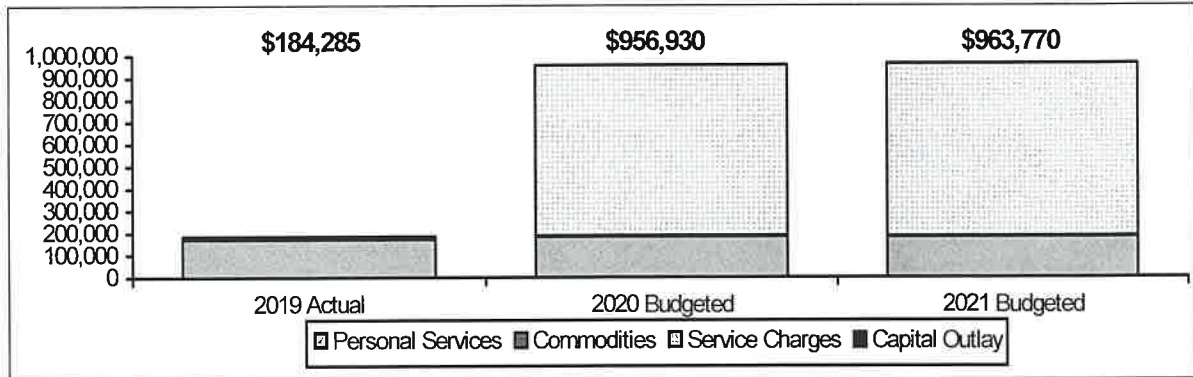
Increases in the Library budget are related to salaries and benefits set by the Library Board. During FY06, the citizens of Cedar Falls approved the \$.27 library levy. This levy will generate approximately \$531,380 for FY21. Normally, one-half of the levy is used to fund increased materials for the library and some staffing and technical costs related to the purchasing and handling of the new materials. The remaining portion of the levy is used for property tax relief by effectively reducing a portion of the property taxes paid to support library operations prior to the implementation of the tax. Other city divisions support the library with services provided through their operations such as building maintenance, capital repairs, snow removal, janitorial, personnel policies, payroll, financial services, legal services, and computer operations that are not included in the library budget.

During the FY05 audit, the auditors noted that costs paid for by the Library endowment funds or the Friends of the Library group for the support of the Library should be included in the City's budget. The City would pay for these expenses, with the corresponding agency reimbursing the City. In an effort to provide for this, \$100,000 is being budgeted for expenses with an offsetting revenue source from the

Friends/Endowment of the Library being included in the General Fund revenues in FY21.

Included in the FY21 budget is an additional part-time library assistant. Additional materials are also budgeted using library levy funds.

J. Community Development/Administration



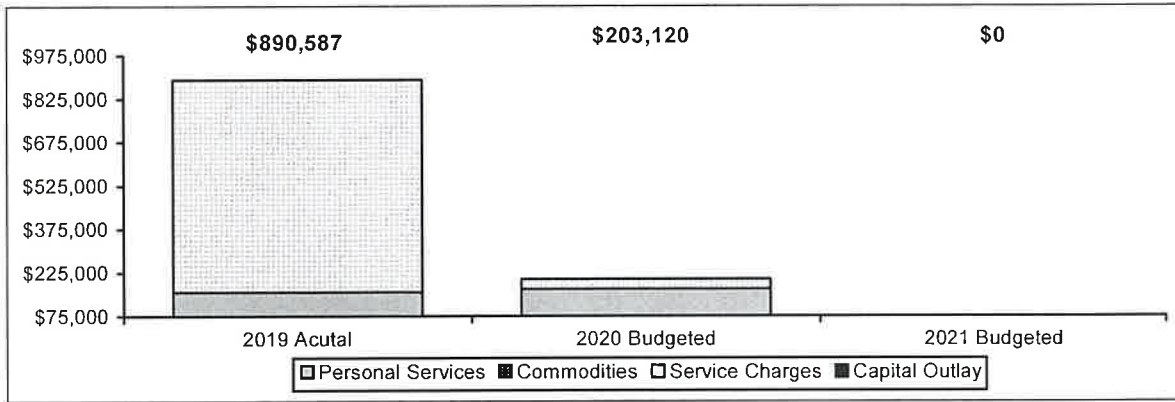
This budget reflects adjustments in salaries and benefits set by the City Council. With reorganization, the various hotel/motel projects were moved to this division.

Included in this budget are some of the projects funded by Hotel/Motel tax proceeds. Projects for FY21 include:

1. The Cedar Valley Soccer is at \$10,000 for FY21.
2. Funding for the trail maintenance and the reserve account remained the same at \$43,750 in FY21.
3. The tourism building expansion line item is budgeted at \$21,880 for FY21. The Tourism Building will be paid off by 2030.
4. \$78,750 is budgeted in FY21 from the Tourism Fund. This fund will provide support to outside agencies that apply through the Visitors & Tourism Division for operating or marketing grants.

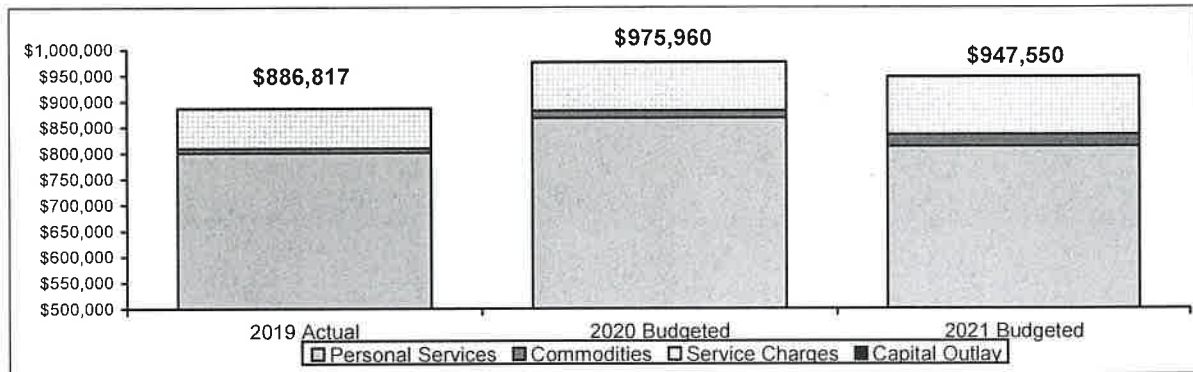
Also included in this budget is \$70,000 to support the Community Center operations.

K. Community Development/Administration-MOP



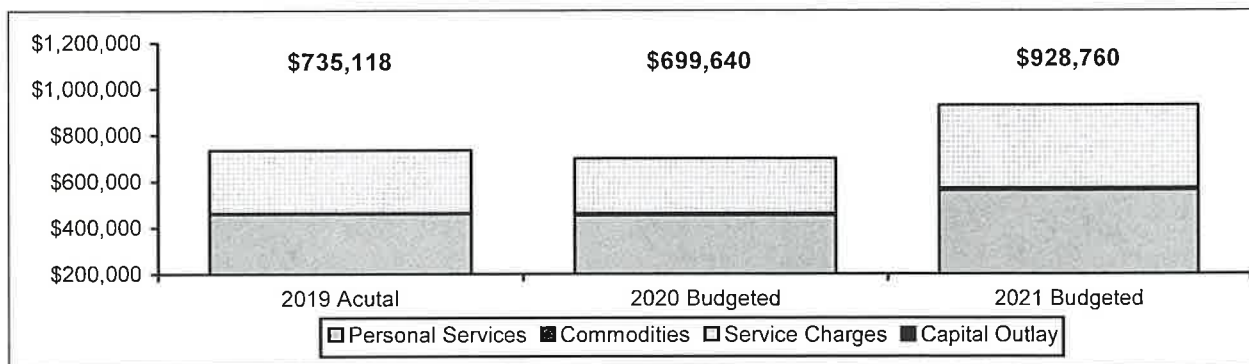
This budget has been dissolved and moved to Community Development Administration.

L. Community Development/Inspection Services



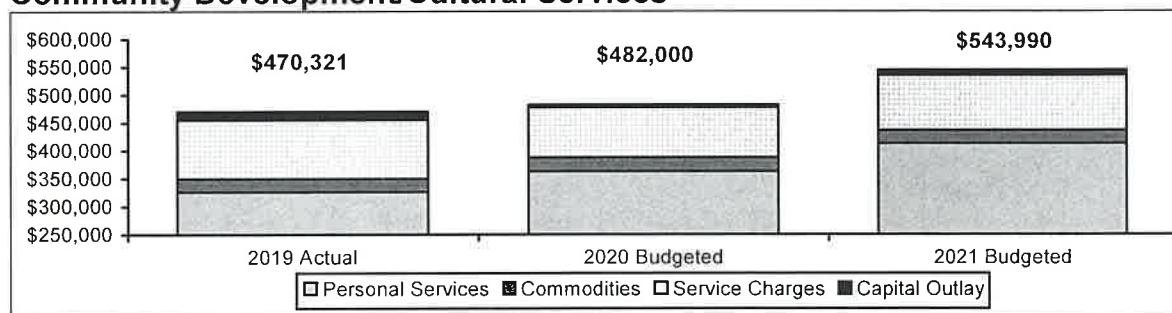
This Division's budget is subject to occasional over-expenditure created by increased building inspection demands from new construction in the City. Adjustments are made through the budget amendment process during the months of April and May and increased inspection fees are used to cover the increased expenditures. Full-time and part-time inspectors are still budgeted in FY21 to help with increased activity during the construction months.

M. Community Development/Planning & Community Services



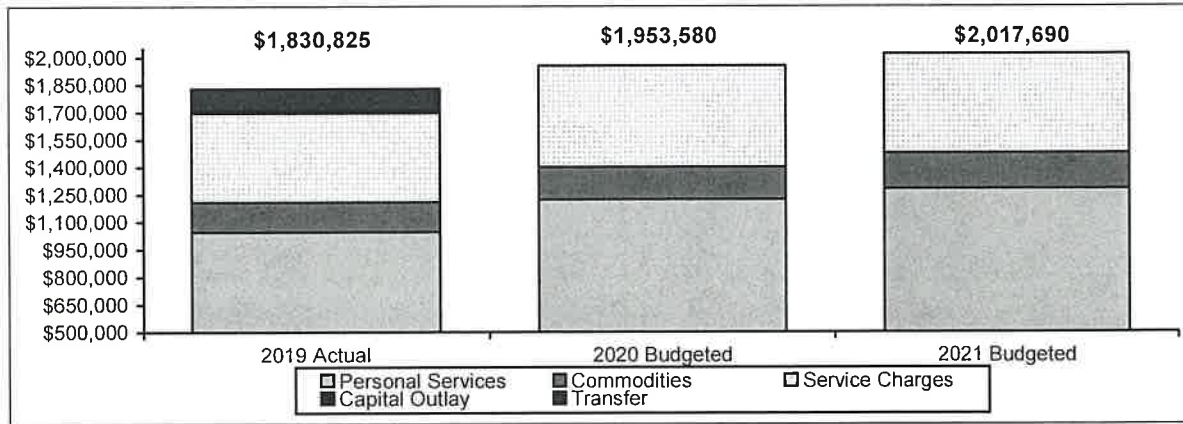
Adjustments to this budget relate to salary and benefits set by the City Council. \$200,000 is budgeted in FY21 to update the Zoning ordinance. An additional Planner position is budgeted for FY21 to work on various projects, including the City’s sustainability plan. One third of the INRCOG membership dues have been budgeted since FY01 from the Road Use Tax Funds. This transfer is justified by the City’s required participation in the MPO to obtain federal and state roadway improvement funds.

N. Community Development/Cultural Services



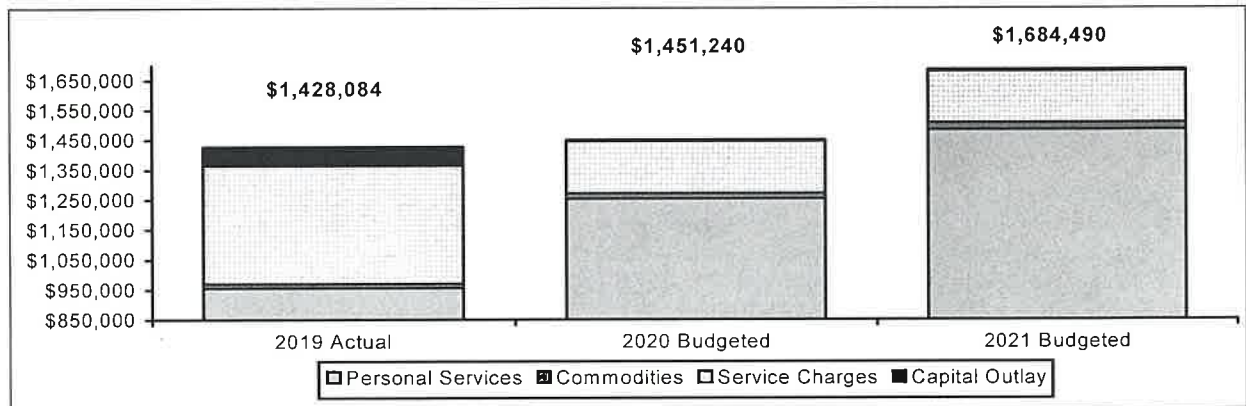
Adjustments to this budget relate to salary and benefits set by the City Council. In FY21, additional part-time staff is being budgeted.

O. Community Development/Recreation Services



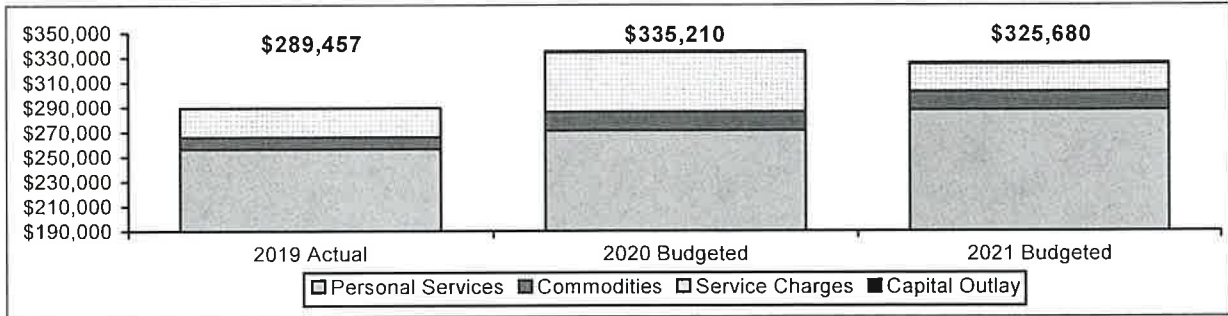
In FY16, the part-time aquatics/rec supervisor position was upgraded to a full-time position due to the anticipated retirement of the recreation manager. Excess revenues generated each pool season from the Aquatic Center are set aside in a capital reserve account to assist with the financing of future maintenance and improvements.

P. Public Works/Engineering Services



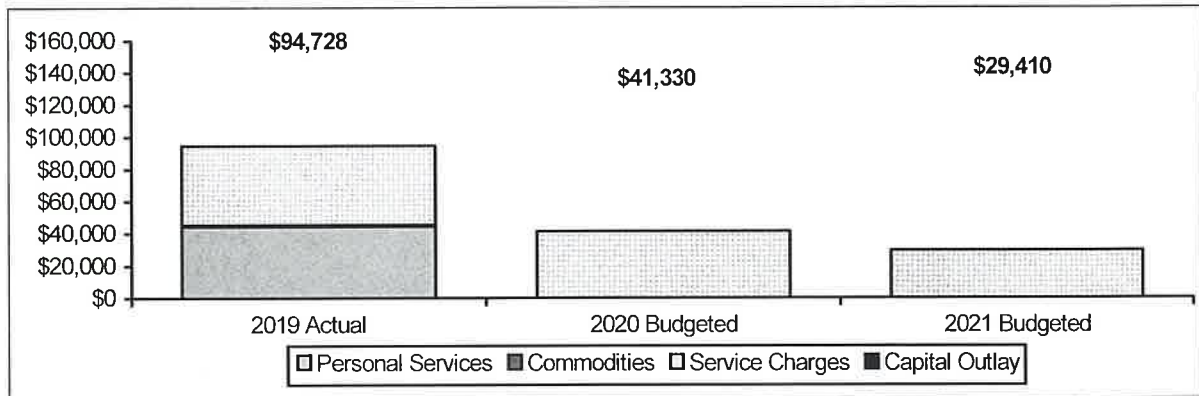
Project design reimbursements to the General Fund are made from General Obligation bond projects and enterprise accounts. A transfer of engineering design, inspection, and overhead costs are not made unless necessary since the transfer depletes bond funds available to construct projects. A new full-time CAD designer is being budgeted for FY21. 33% of the Public Works Director’s salary is in Engineering and the remainder is budgeted in the Public Works divisions.

Q. Public Works/Cemetery



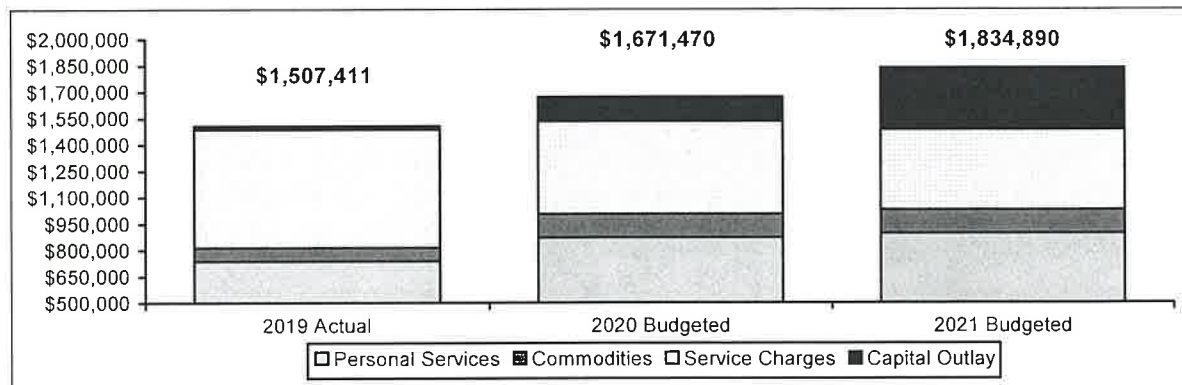
The decrease in this budget is due to a reduction in the Vehicle Maintenance allocation.

R. Public Works/Golf



During FY17, the City analyzed if there is a more cost effective way to run the golf course and decided to privatize the operation. There is a small amount of services & charges being budgeted for FY21.

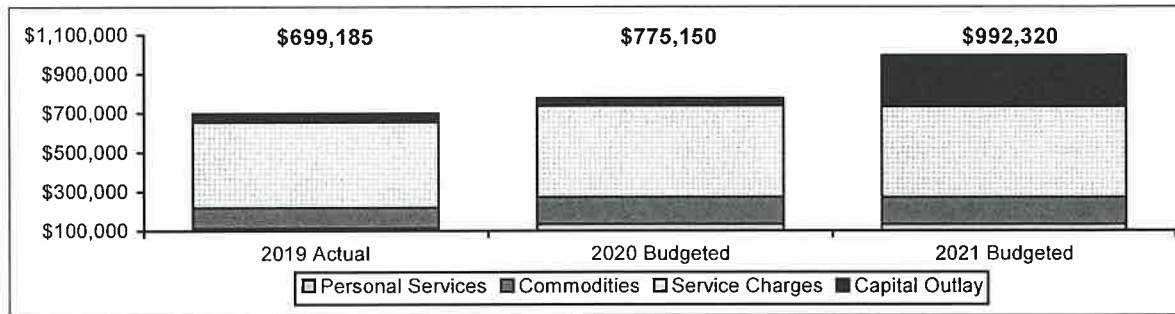
S. Public Works/Parks



During FY13, several portions of the park operations were moved to the new Public Works Complex. This includes the maintenance of parks equipment. Those employees are now funded under the Vehicle Maintenance budget and all repairs and

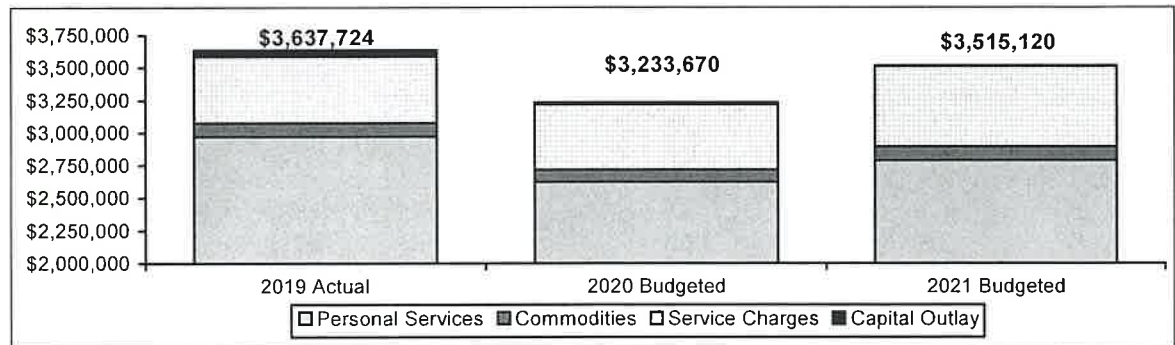
service to parks equipment is done in one centralized maintenance area. The use of Hotel/Motel Tax funding for capital improvements to the parks is continued in FY21. If the commercial rollback state backfill funding is eliminated, the City Council may need to pay operating costs from these proceeds in FY22 and FY23.

T. Public Works/Public Buildings



Included in this budget is \$25,000 for energy initiatives, \$70,000 for a sustainability study, \$50,000 for building exterior waterproofing and \$100,000 for carpet for the Library that is worn and \$15,000 for siren replacement.

U. Public Safety Services: Fire

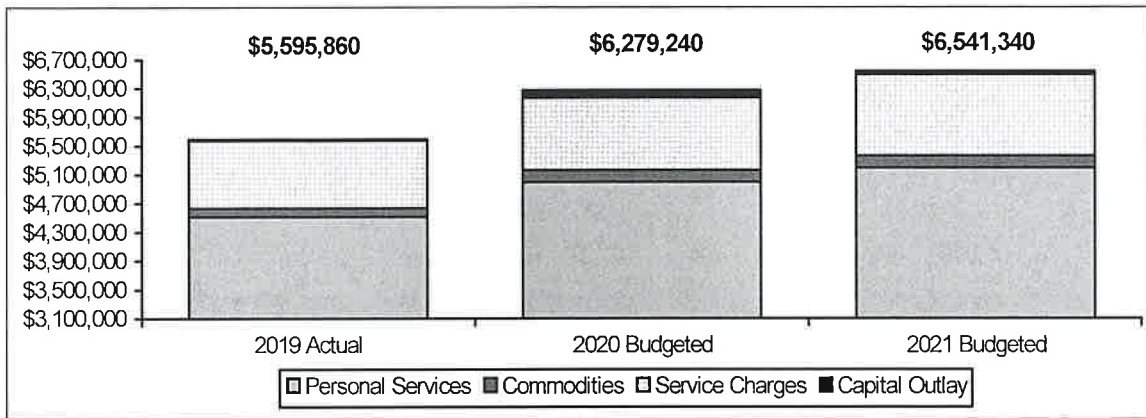


In FY12, EMA costs were transferred from the police budget to the fire budget. The City utilized the EMA levy for the first time in FY13. The EMA levy will continue to be utilized in FY21 for both EMA costs and consolidated dispatch.

Since FY09, money has been budgeted for the city’s contribution to NIRG (Northeast Iowa Response Group). This amount for FY21 is \$19,630.

One of the Chief’s goals is to lower traditionally high overtime costs. Paid-on-call (POC) employees and Public Safety Officers (PSO’s) can help with this goal. POC’s and PSO’s are available to respond to fire incidents during their normal work shift. During the Council’s FY18, FY19, FY20 and FY21 goal setting sessions they decided to make the PSO model a priority for Public Safety.

V. Public Safety Services: Police



* Includes Police forfeiture expenditures. These are not regular operating budget expenditures. They are included to comply with State budget requirements.

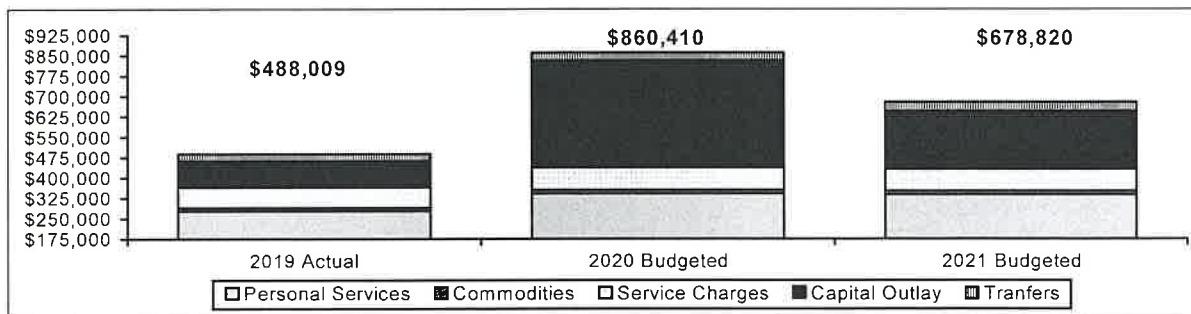
In accordance with Council directive, more PSO positions are included in the FY21 budget. Five additional public safety officer positions were budgeted in FY19 to plan ahead for anticipated retirements and two more were budgeted in FY20.

Included in this budget, is the City’s allocated share for the Humane Society. The amount budgeted for FY21 is \$120,000. The City is now working with the City of Waterloo to provide these animal control services.

The complementary Fire Volunteer program utilizing City employees in a “paid on-call” status is also occurring in the Police Department with City employees serving as Police Reserves.

The new public safety building was operational in July, 2019.

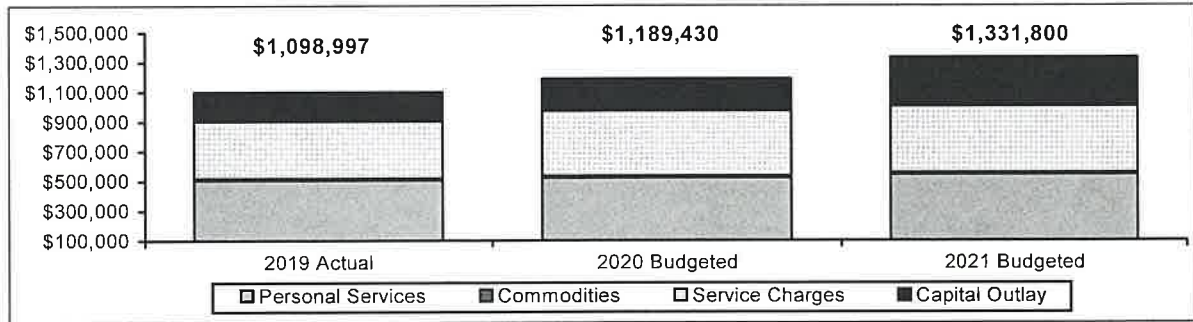
CABLE TELEVISION FUND



Studio Improvements were done in FY20. \$215,000 is being budgeted for equipment upgrades and a video switch. This budget is 100 percent financed with proceeds generated through cable service franchise fees or funds supplemented by Cedar Falls Utilities. The Public Information account has been continued and is intended to expand cable coverage of local government issues. As of January 2009, Public

Educational Governmental (PEG) access fees have been eliminated in accordance with Iowa law. However, Cedar Falls Utilities will continue to fund PEG access fees at the current level.

DATA PROCESSING FUND

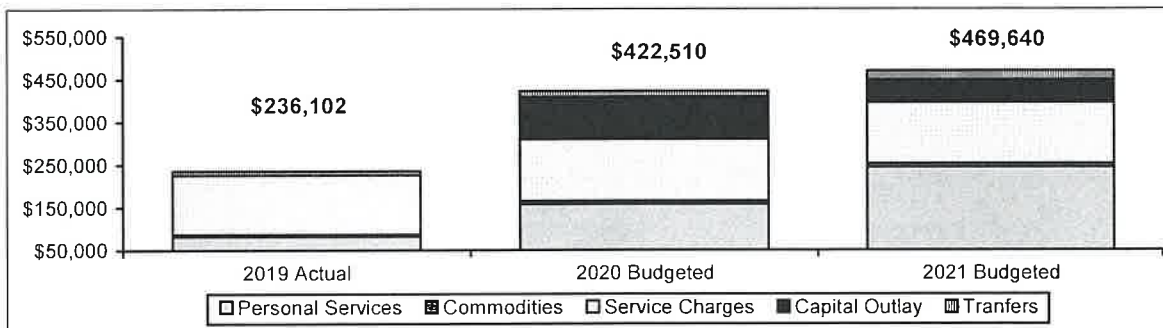


This division continues to install additional equipment and replace dated software with more advanced systems, providing the informational and technological improvements required by each department. The scope of services has expanded to include providing support to the Police Division, which had been supported by a PD staff person, expanding network access, implementing wireless network access in several locations, installing cameras in designated public areas, installation and support of mobile devices, and implementation of real-time services, i.e. those that provide an immediate service to the citizen or employee, such as point of sale systems, mobile data computers, document storage and retrieval, registration and Internet services.

CJIS expenses are levied in the General Fund in the Police Department budget and transferred to Data Processing for payment. The Police Department receives numerous hardware and software improvements from CJIS and forfeiture funds, which are not visible in the Police Department or Data Processing Division budgets.

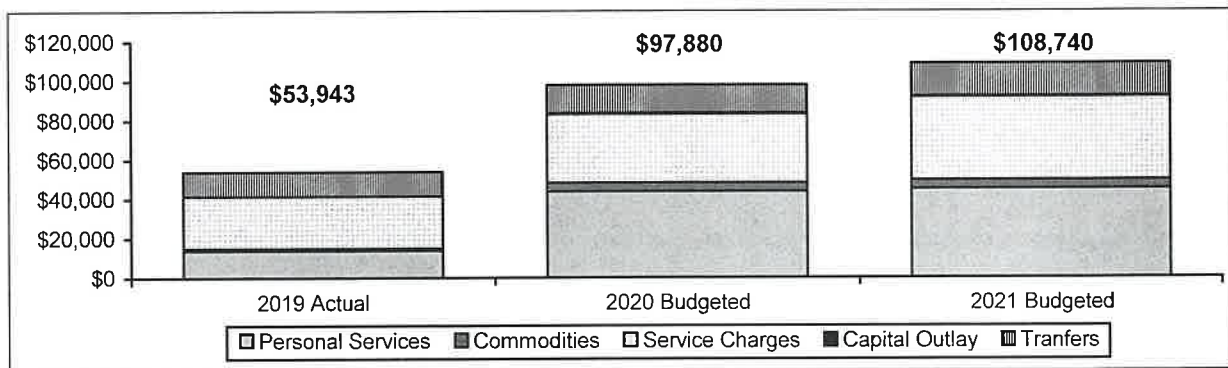
For FY21, \$90,000 is budgeted for network upgrades and computer installations. \$20,000 is budgeted for GIS in accordance with City Council priorities and \$35,000 for document imaging.

PARKING FUND



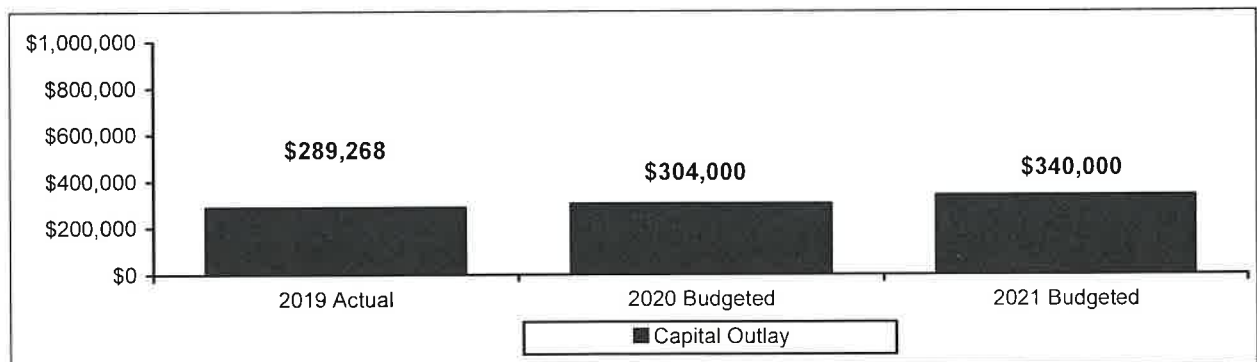
During FY19 parking studies were completed for the Downtown and College Hill areas. During these studies, the consultant came back with various recommendations. As part of these recommendations increase parking enforcement personnel are included in FY21 as well as a new Parking Supervisor. \$25,000 in capital costs are being budgeted in FY21 for electronic payment stations for the public lots. The City will need to continue to evaluate parking needs and if additional paid for parking areas need to be added.

COMMUNITY CENTER AND SENIOR SERVICES



During negotiations for the development of a new library site, it was determined that the joining of the existing library site and the Community Center was a feasible option. The two organizations built one large building to house both of their operations. In connection with this, the Community Center has become a division of the City and oversight is the responsibility of the Library. Starting in FY09, general fund dollars subsidized this division and will continue in FY21. The operations of this division will need to be reviewed to determine options that are available for funding this service.

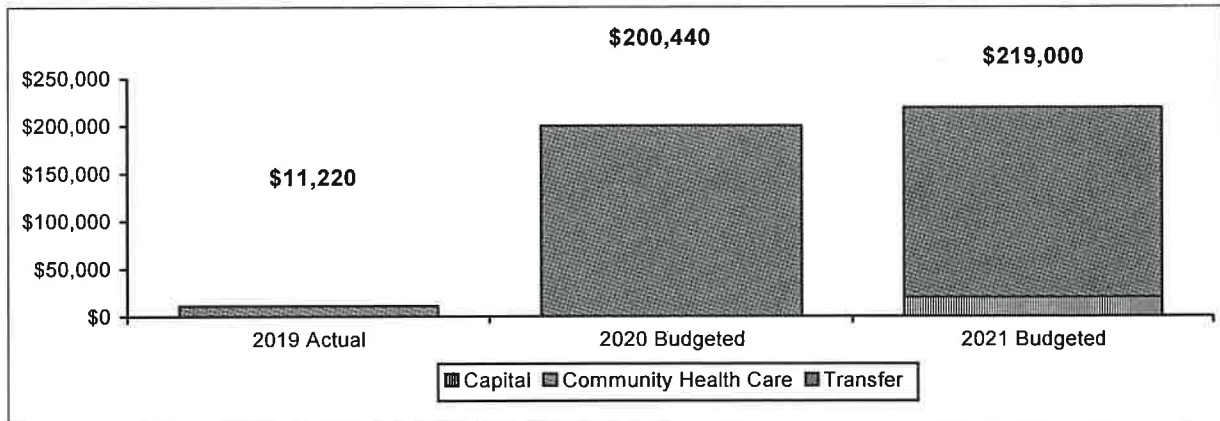
VEHICLE REPLACEMENT



This account was a new section in FY98, which is intended to separate the capital acquisition of vehicles from the maintenance account. This action is necessary

because all departments and divisions accrue funds to this account and make acquisitions from it.

HOSPITAL FUND



In FY07 the ESB building was constructed that provided space for ambulance, police and fire services. This was a joint project with Covenant Health Systems. The City provided the funding for the construction of the building through the Health Trust cash reserves. In FY18, the City worked with Covenant to purchase more land at this site for the new public safety building. Construction of the building began in the spring of 2018 and was completed in July 2019.

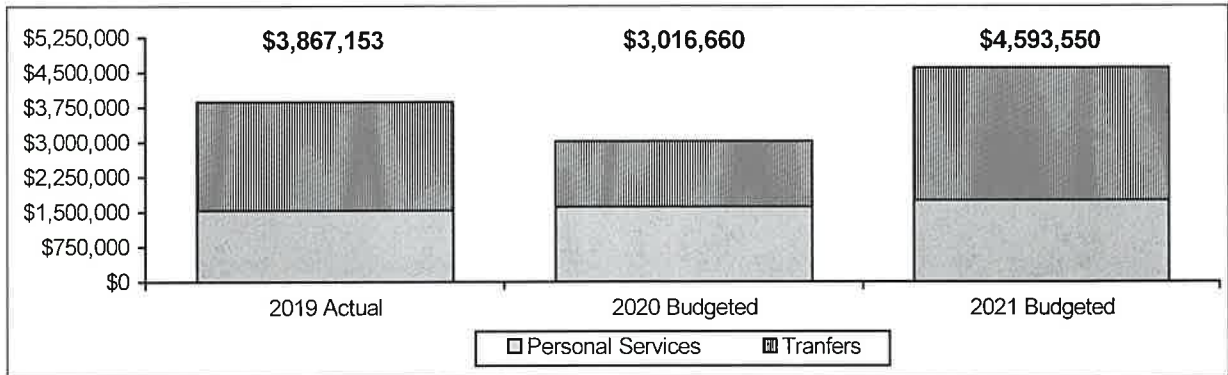
As of January 1, 1997, the Sartori Hospital operations were sold to Covenant Health Systems and a trust fund was established. By policy the City has chosen to expend only the earnings off of the investment and not the investment itself. The Cedar Falls Health Trust Fund Board oversees the trust fund and this budget addresses proposals for funding that the Board recommends to the City Council. The funding amounts provided are intended to be grants to these various organizations. Therefore, the City will not retain ownership or maintenance obligations relating to any capital items purchased by the receiving organizations. In FY21, six projects in the amount of \$187,000 are recommended for funding.

The City will continue to lease the land and buildings associated with the Hospital. Professional office expansions were completed at Sartori at the expense of the Covenant Health Systems. These capital improvements become the property of the City once the lease expires. If a new hospital is built in Cedar Falls, the City will negotiate a new agreement with Satori. The City will also have to consider options for the current Sartori site. Payments out of the Health Trust Fund as part of this agreement are not included in the FY21 budget since the terms of the agreement are still under negotiation.

In February 2001, the City acquired 388 acres of farmland through the Belz Trust. This trust was originally controlled by Sartori Memorial Hospital. A portion of the farmland is being rented by the Sewer Fund for the disposal of biosolids. The remaining acres are rented out for tillable farmland. The lease income and the

property taxes associated with this property are reflected in the current year budget. In FY21, \$20,000 is budgeted for farm improvements.

TRUST AND AGENCY FUND



Not included within the Police and Fire Department's budgets are costs for Police and Fire Pensions mandated by the State. Also, worker comp costs were transferred to this levy in FY12.

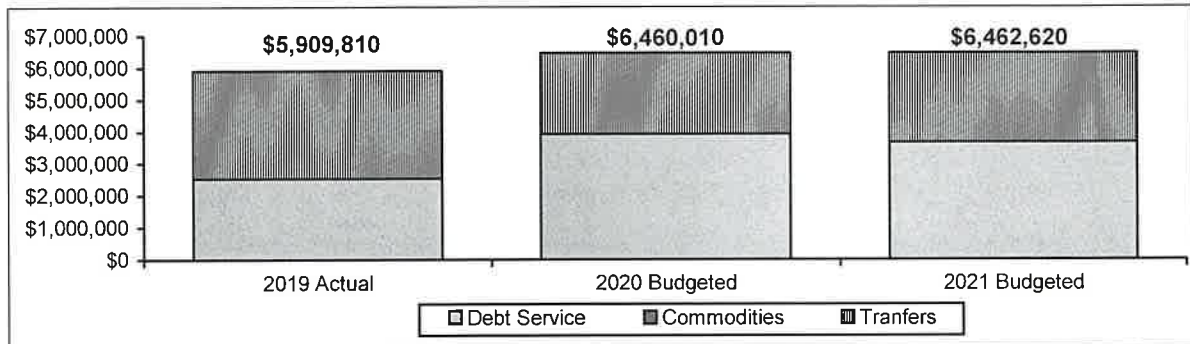
The City will continue to levy property taxes in FY21 for the retirement amount not covered by interest income generated from the excess reserves. The City's contribution to the state pension system increased to 25.31% for FY21, from 24.41% in FY20 as mandated by state law. This portion of the Trust and Agency levy will increase in FY21 to \$.82 from \$.77 in FY20.

Levied within Trust and Agency are taxes generated from the Self-Supported Municipal Improvement Districts (SSMID). The SSMID levy is based on City ordinance and transferred to Community Main Street and College Hill for their use as a Self-Supported Municipal Improvement District. The City will work with these organizations to determine if SSMID dollars may be used for certain recommendations that were generated by the parking studies.

The City levies employee benefits outside of the \$8.10 limit in the Trust and Agency Fund. For FY21, the City will continue to levy for all the legally eligible insurances (Worker's Comp, Health, Life, LTD), FICA, IPERS, and liability insurances. However, the full amount will not be levied in an effort to keep property taxes down. The Trust and Agency levy will increase from \$.81 for FY20 to \$1.34 for FY21. Overall, there was an increase in the total trust and agency levy from \$1.58 to \$2.16. This was due to the decrease in the residential rollback which caused less capacity in the \$8.10 levy to pay for employee benefit costs. IPERS contributions for FY21 will remain the same as FY20 of 9.44% and 411 costs will increase as noted above.

FY01 was the first time in many years that the .27 emergency levy was not used and will continue to not be used in FY21. Previously, the City was informed that the emergency levy needed to be used before Trust and Agency.

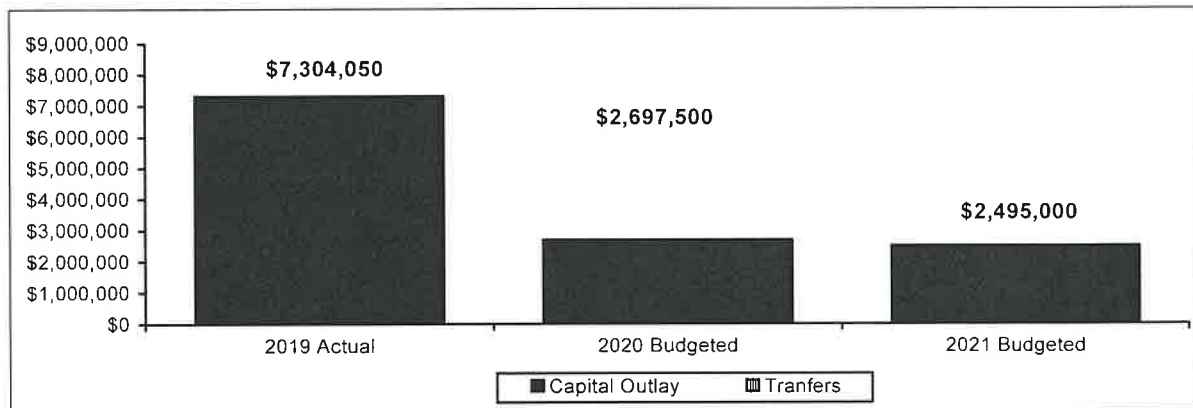
DEBT SERVICE FUND



City property taxes devoted to Debt Service under the Debt Service Levy will decrease from \$888,720 budgeted in FY20 to \$664,150 budgeted in FY21. The levy rate will decrease by \$.11 (\$0.43 to \$0.32) due to recent bond sales that were part of the CIP planning process. The amount of debt paid for out of the \$8.10 levy will increase to \$100,890 for FY21 compared to \$97,890 in FY20. So the total amount of debt supported by property taxes is \$765,000 in FY21 compared to \$987,000 in FY20. The debt service taxes remained fairly stable due to the City’s policy of only issuing replacement debt.

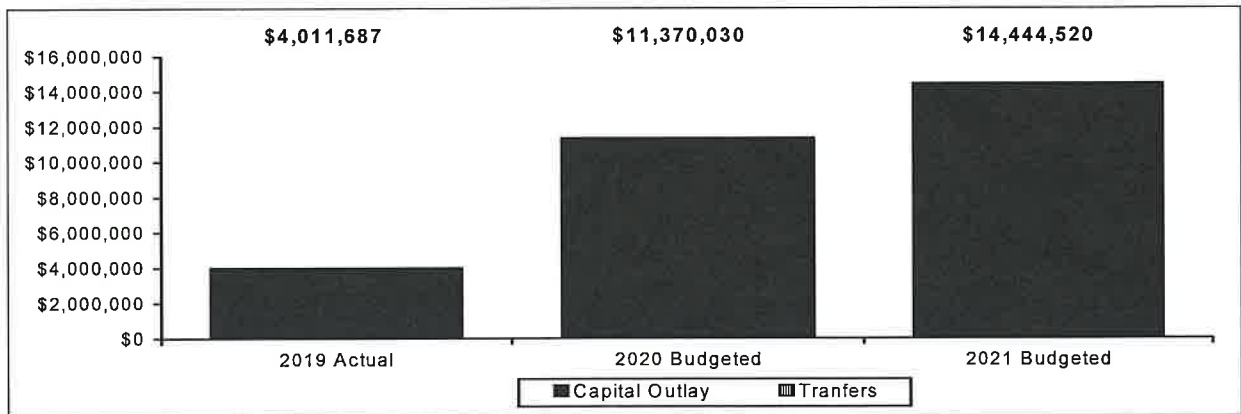
Budgeted debt service expenditures include the result of the transferring of TIF revenues to the funds providing the capital outlay for the infrastructure.

GENERAL OBLIGATION BOND



GO Bonds were sold in calendar year 2018 for FY18 & FY19 construction projects. Bonds will be sold again in calendar 2020 for FY20 and FY21 projects. Projects budgeted in FY21 include Center Street Improvements, Greenhill Road & South Main Intersection, Olive St. Box Culvert and Union Rd Trail Phase II.

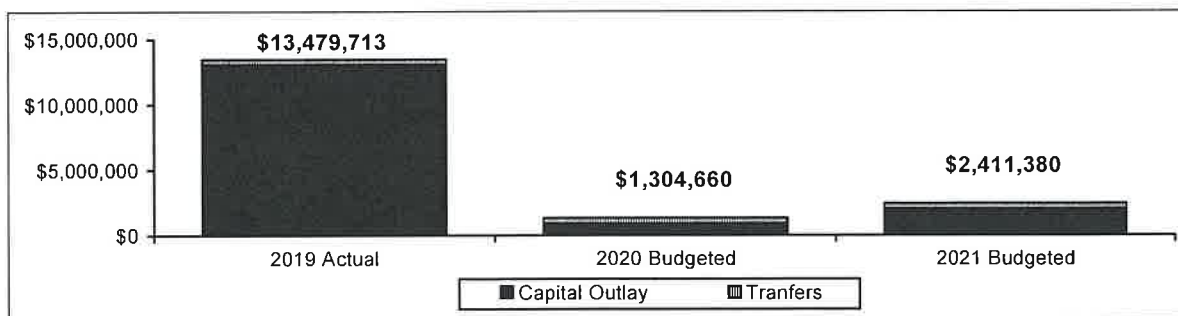
TIF BOND FUND



This fund is used to cashflow projects in the City’s five active TIF districts, the Unified, Southern, Downtown, College Hill, and Pinnacle Prairie. At this point, projects in the Industrial Park can be cashflowed with current TIF revenues and bonding for the projects is not necessary.

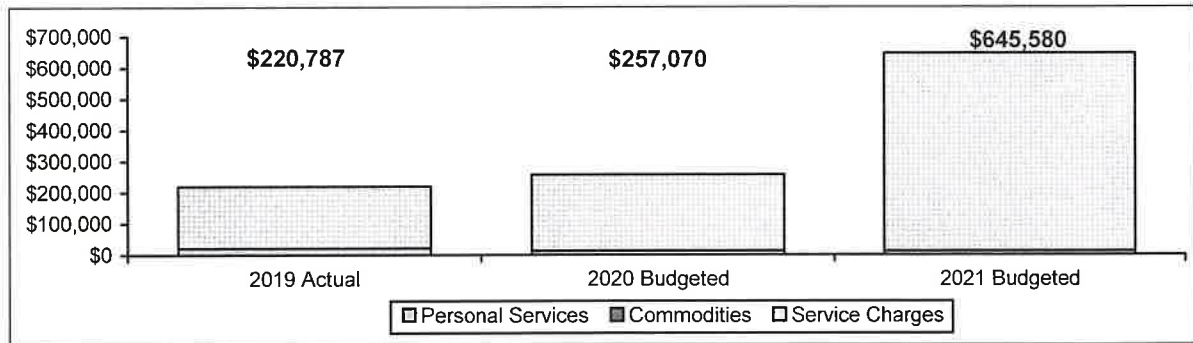
The City has completed the process of merging the 2 Industrial Parks into the Unified District. For FY18, a portion of this district expired. The City will be receiving \$3.1 million less in TIF revenues starting FY18. The effect of this will extend the payoff date of debt in that district and the City will need to review its economic development policies and incentives. In FY21, the City will continue to reserve \$1.3 million of the amount released for future economic development projects.

CAPITAL PROJECTS



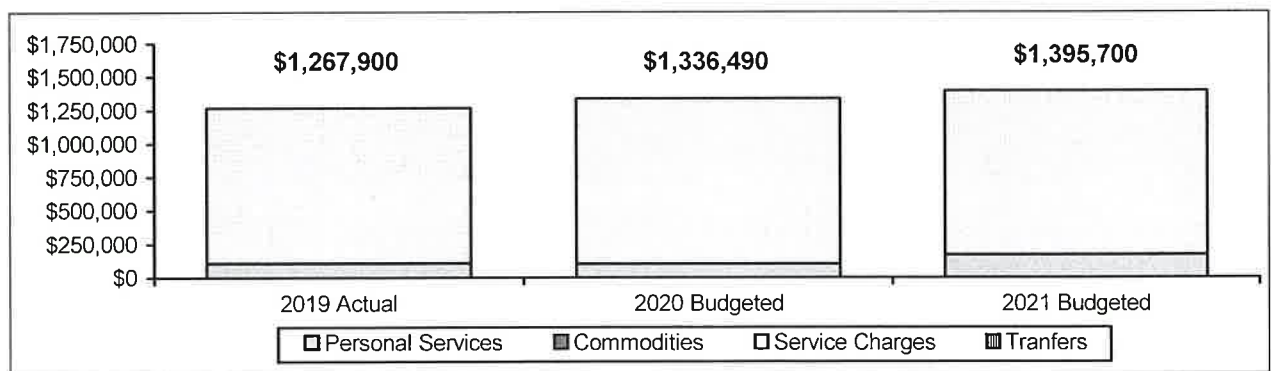
This budget can vary from year to year due to the timing of projects. In FY21, \$1,500,000 is budgeted for City Hall Repurpose & Remodel.

BLOCK GRANT FUND



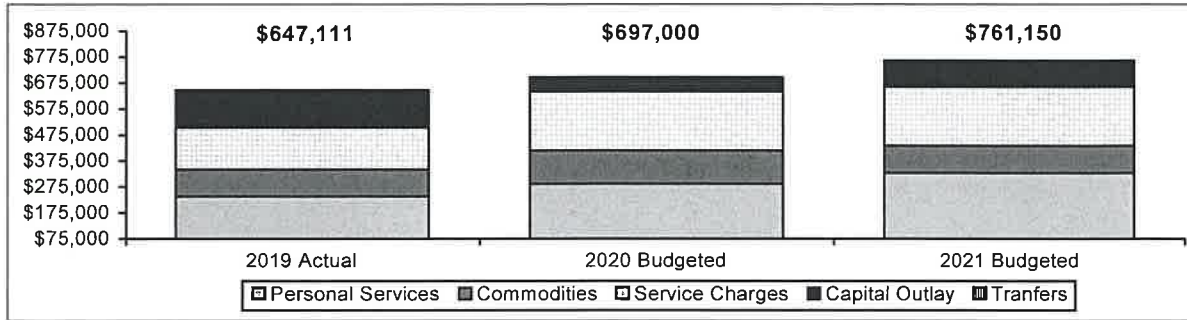
The Block Grant and HOME budget is based on subsidies provided by the Federal government. Early years of program funding were near \$600,000. That has gone down, with recent years steadily around \$250,000. The same has happened with HOME funds, which come through a consortium agreement with the City of Waterloo. In addition, in the past five years the interpretation of the allocation split led to even less funding to Cedar Falls. A new agreement has been executed clarifying the formula and resulting in doubling of recent allocations to \$90,000 this fiscal year. The City has contracted some of the CDBG administrative work to INRCOG. A new 5-year Consolidated Plan was recently adopted and identifies major expenditures in sewer lining, neighborhood parks, and infrastructure improvements like block-long sidewalk connections. The City Council will be required to hold an additional public hearing on the Block Grant program following adoption of the Cedar Falls budget. Unobligated or carryover monies are adjusted annually within the Block Grant program following the completion of a fiscal year or a specific project.

HOUSING VOUCHERS



In FY14, the Housing division was moved to the Public Safety department in an effort to streamline inspections with Fire. However, that was not a feasible option, so it has been moved back to the Community Development Department.

VISITORS AND TOURISM SERVICES

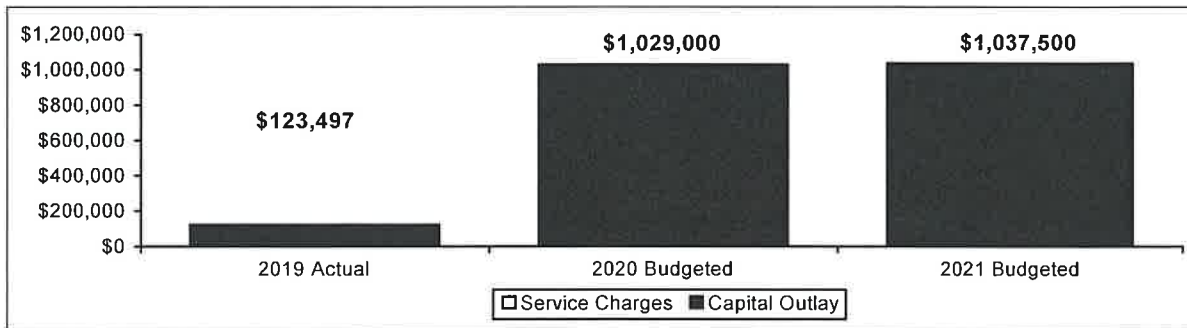


During FY01, the City Council approved reorganization for the Visitors and Tourism Bureau removing it from the Cedar Falls Chamber of Commerce control. This includes having the Bureau become a division of the City’s organizational structure.

This division moved to a new building by the City’s Industrial Park in FY05. A portion of the building is being financed through a loan to this division. Excess funds generated by the division will repay the variable interest rate loan over the next 15 years.

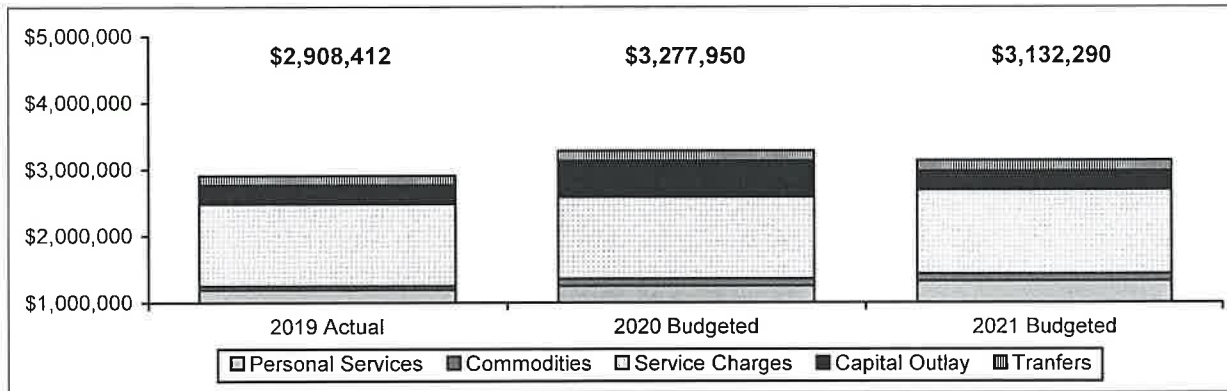
A full-time V&T Coordinator position was budgeted in FY20 and continues to be budgeted in FY21 with the anticipation of the Program Manager’s retirement.

CAPITAL RESERVES



This section was created in FY99 to separate the funds budgeted for capital improvements projects out of the Golf, Hearst Center, Recreation Center, and Softball Improvement capital reserve funds. Portions of the fees generated from these operations are set aside each month to accumulate a reserve to pay for future major capital improvement projects.

REFUSE FUND



A. Public Works/Administration

In FY21, there are changes in salary adjustments, insurance allocations, Vehicle Maintenance, data processing, and transfers.

B. Refuse Section

Demand continues to increase for the services provided by the Refuse Section. Growing interest in smart environmental practices locally and an increasing population within our community continue to challenge and push resources to the point where assistance from other staff outside the Refuse Section are utilized.

The compost facility will be open daily all year depending on weather. The facility operation is now managed by a private contractor. Woody and leafy vegetation is managed separately however all material is now ground which reduces volume by 50%. This procedure expedites the composting process and provides additional free storage space. Further, this contract initiative has allowed the city to transport all curbside collected yard waste to the City facility eliminating the need to utilize the Black Hawk County Landfill for yard waste disposal.

This contract initiative has reduced city staff time at the facility as well as the need to purchase expensive processing equipment. As an added benefit, the City will realize a savings in transport and tipping fee costs associated with disposal at the Black Hawk County Landfill. Tipping fee savings alone will amount to approximately \$30,000 annually. However, the City will continue to analyze the implementation of a fee structure as well as staffing the site to control improper dumping.

Community interest in recycling continues to grow. Additional remote recycling sites are being sought out along with a planned expansion of the existing drop site on Lloyd Lane. In addition to the regular household recyclables, scrap metal, tires, appliances, E-waste, Styrofoam and asphalt roofing shingles are collected separate from the waste stream. Recycling of these items significantly reduces the amount of material being deposited in the county landfill.

Interest in living in Cedar Falls and the development of new subdivisions continues to increase. While staff and equipment can manage our current needs, an additional route may be required in the future to serve the community.

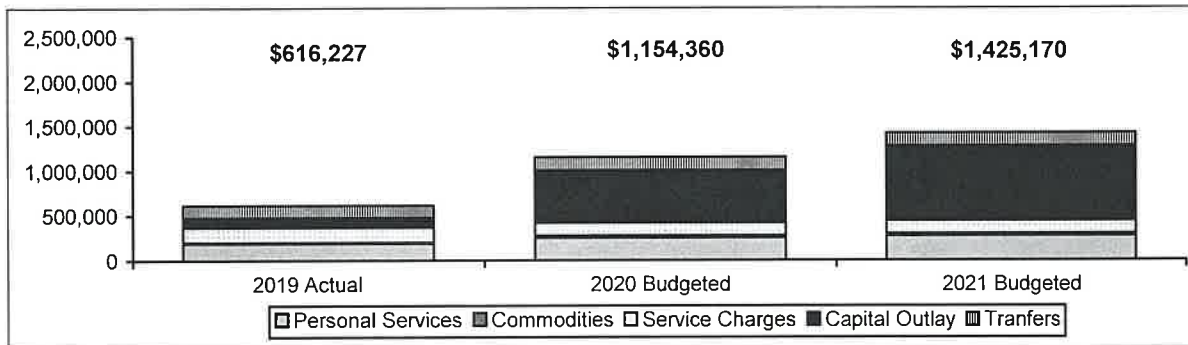
Staff continues to research ways to stretch resources and in 2015 implemented a “one sided” container pickup. This initiative requires that property owners place their yard waste and refuse containers on one side of the street thus eliminating the need to duplicate the route by driving down the street twice. Due to the success, the program continues to be expanded. In addition, modifying subdivision requirements in the deed of dedication so that one sided pickup is established when new streets and properties are developed will be advantageous.

In FY21 two large trucks are being budgeted.

C. Landfill Cash

In FY03 – FY15 the City received allocations from the Solid Waste Commission. These funds were deposited into the Refuse Fund. A portion of the funds were used to cover the costs associated with the ban on leaf burning. \$4,629,500 of these funds were used for the Recreation Center Expansion project and the Aquatic Center. \$1 million was budgeted in FY15 to fund the Recycling Center Renovation project.

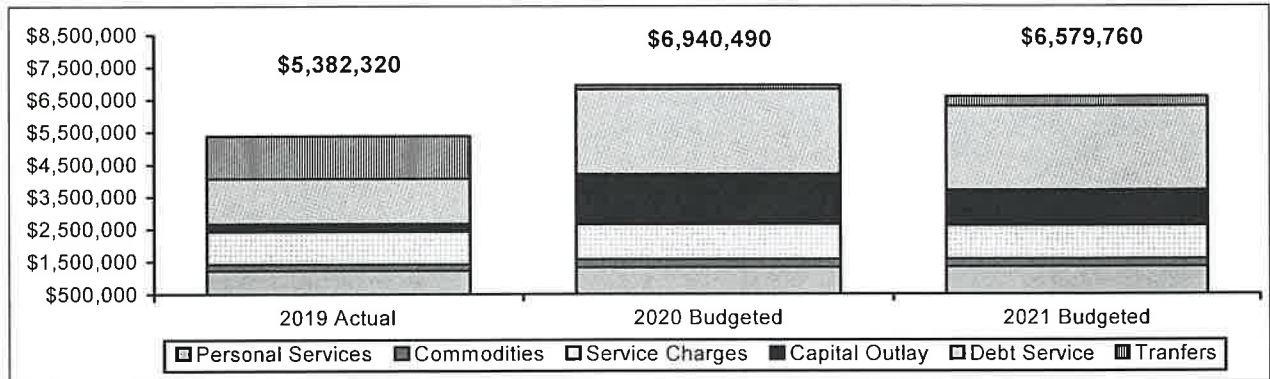
STORM WATER



This was a new enterprise fund for the City in FY07. Federal and state mandates related to storm water runoff and water quality have forced the City to provide inspection and detection services. New ordinances were created in FY06 to establish the Storm Water Utility. By July 1, 2006, a rate structure was adopted to cover the costs of adhering to the new mandates. All residential, commercial, and industrial properties are billed a storm water fee on a monthly basis. The City has contracted with the Cedar Falls Utilities to bill these fees similar to the current arrangement we have for sewer and refuse. In FY18, the rates were studied and increases of 5% each year for the next four years were adopted.

Several projects are budgeted on the current CIP. This includes funding to continue the permeable alley program.

SEWER RENTAL FUND



A. O & M Sewer Section

Decreases in this section of the Sewer Fund are due to decreases in the capital line item total. In FY20 Sewer replacements & Water Line Extensions were planned. It is anticipated that as street reconstructions are planned, sewer improvements in these areas will need to be addressed. Therefore, \$350,000 was budgeted in FY20 and \$250,000 in FY21 for these improvements.

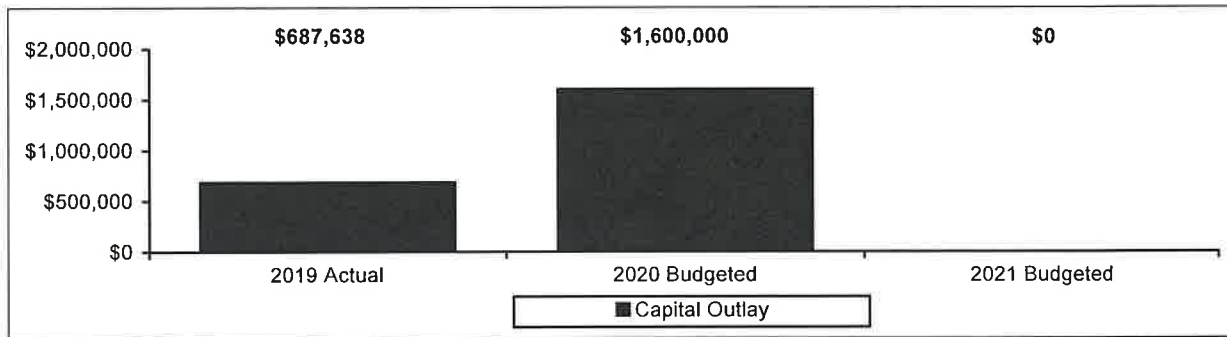
B. Water Reclamation Section

In FY07, one full-time position was transferred from this section to the Storm Water Utility. This was done due to the time the Water Reclamation will spend on collecting and testing water samples in conformance with federal mandates. This position will continue to be budgeted in the Storm Water Utility for FY21.

Since FY02, this fund has rented farmland from the City’s Hospital Fund for the disposal of biosolids. The total estimated lease payments on the entire farm are budgeted in this fund. However, lease income on 2/3rds of the farm will be received by the Sewer Fund for the portion of the land not used for disposal.

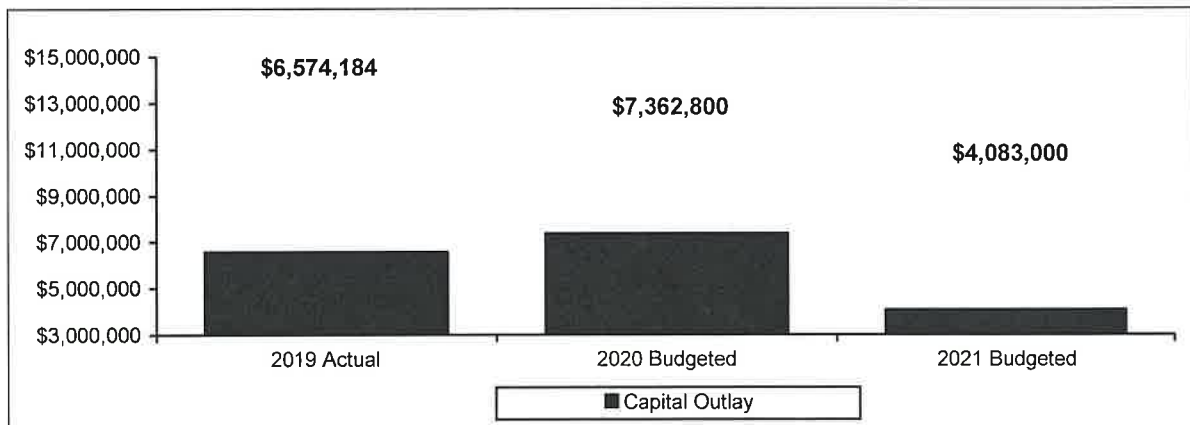
Debt service for the sewer fund remains at \$2.6 million for FY21.

SEWER REVENUE BOND



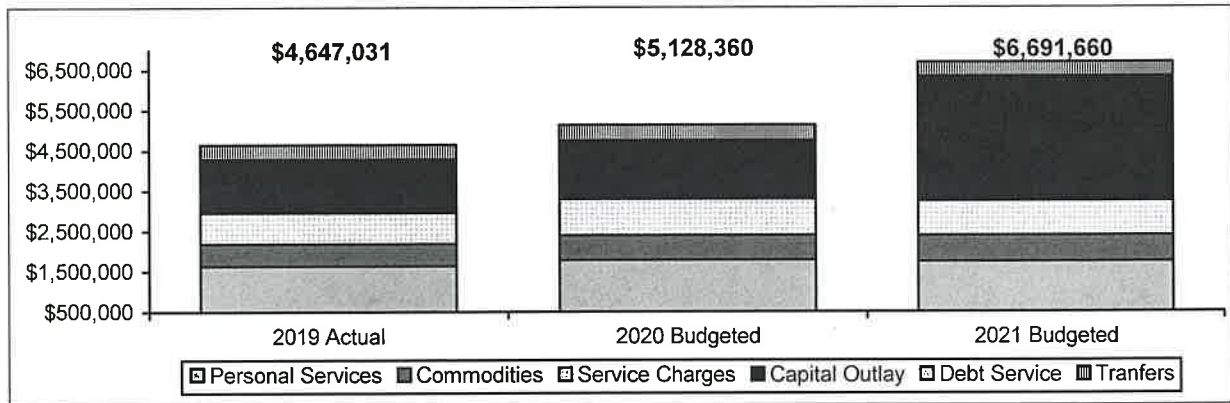
In 2012, 2013 and 2014 the Disinfection project was financed with a State Revolving Fund loan through the Iowa Finance Authority and internally. Financing was reviewed and it was determined using reserve funds invested at a lower interest rate is more cost effective. For FY20, \$1.6 million is being budgeted for the Plant Digester Rehabilitation. Bonds were sold in 2018 to finance large projects in sewer and is anticipated in 2020 as well. A rate study was performed and rate increases of 5% each year for the next three years were adopted. Rate increases may be needed in the future for other large projects coming up.

STREET REPAIRS



Funds devoted to Street Repair are generated by the Local Option Sales Tax. Through FY19, Street Repair expended a total of \$105,379,741. \$108,379,741 in revenues were received, resulting in a reserve balance. This reserve will be used to continue the program for 1-2 contract years if at some point the tax is not continued by voters. In addition, reserves over the next few years will be used to finance and cashflow several large street projects, including West 1st Street, Main Street, Cedar Heights Drive, and Greenhill Road and South Main Street intersection.

STREET CONSTRUCTION FUND



A. O & M Street Section

This particular fund is one of the most volatile of the entire City funds due to legislation, which determines the Road Use Taxes, forwarded to the City of Cedar Falls by the State of Iowa. Reserves at the end of FY19 were at \$8.4 million and are projected to decrease due to large street projects on the CIP. In FY09, the debt service transfer was removed to help maintain a reserve balance in this fund.

This fund is responsible for the major costs that would be incurred due to a flood or snowstorm; therefore its cash position is critical.

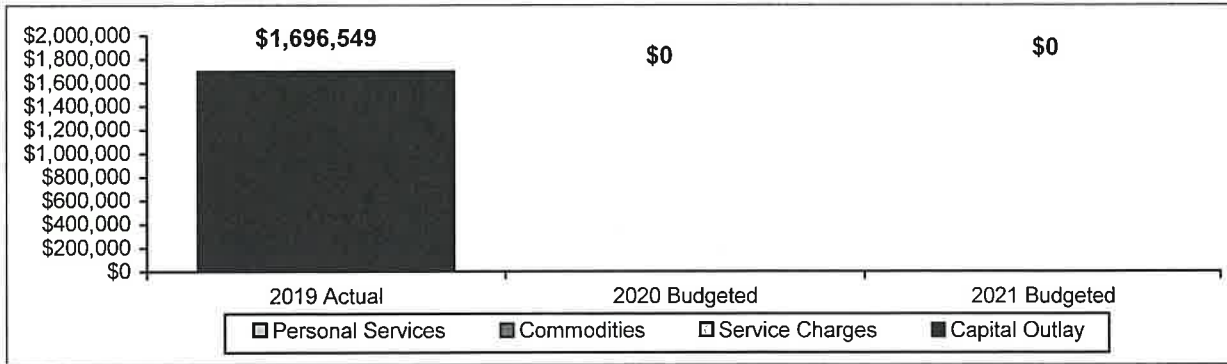
Funding for one full-time person in this section has also been transferred to the Storm Water Utility. This is to account for the time the street section spends on street sweeping. Sweeping streets helps to improve the quality of water runoff.

In 2015, the State of Iowa passed a ten cent increase in gas taxes, which will provide \$215 million additional revenue to the State of Iowa. This is projected to provide approximately \$687,000 in additional funding to the City of Cedar Falls. This increase in funding will finance a portion of the University Avenue Reconstruction project, Cedar Heights Drive, and Main Street.

B. Traffic Operations Section

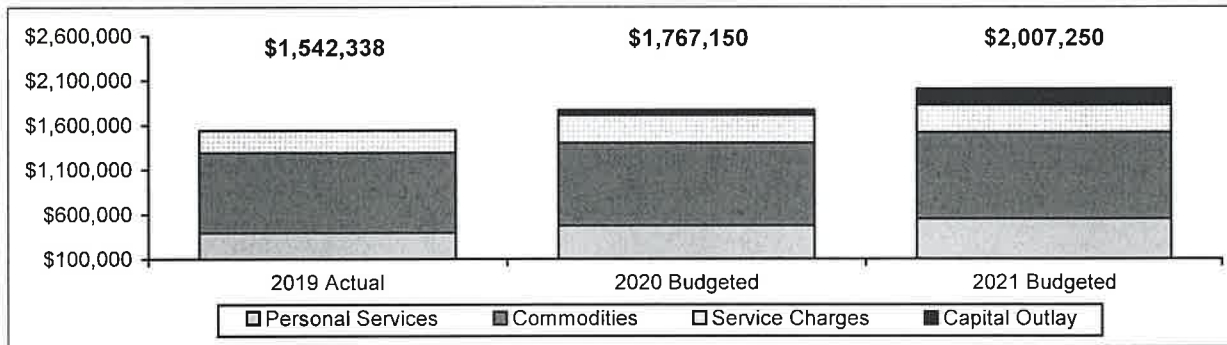
In FY21, there are changes in salary adjustments; insurance allocations, vehicle maintenance and data processing. \$200,000 is budgeted in FY21 for signal upgrades.

STREET IMPROVEMENT FUND



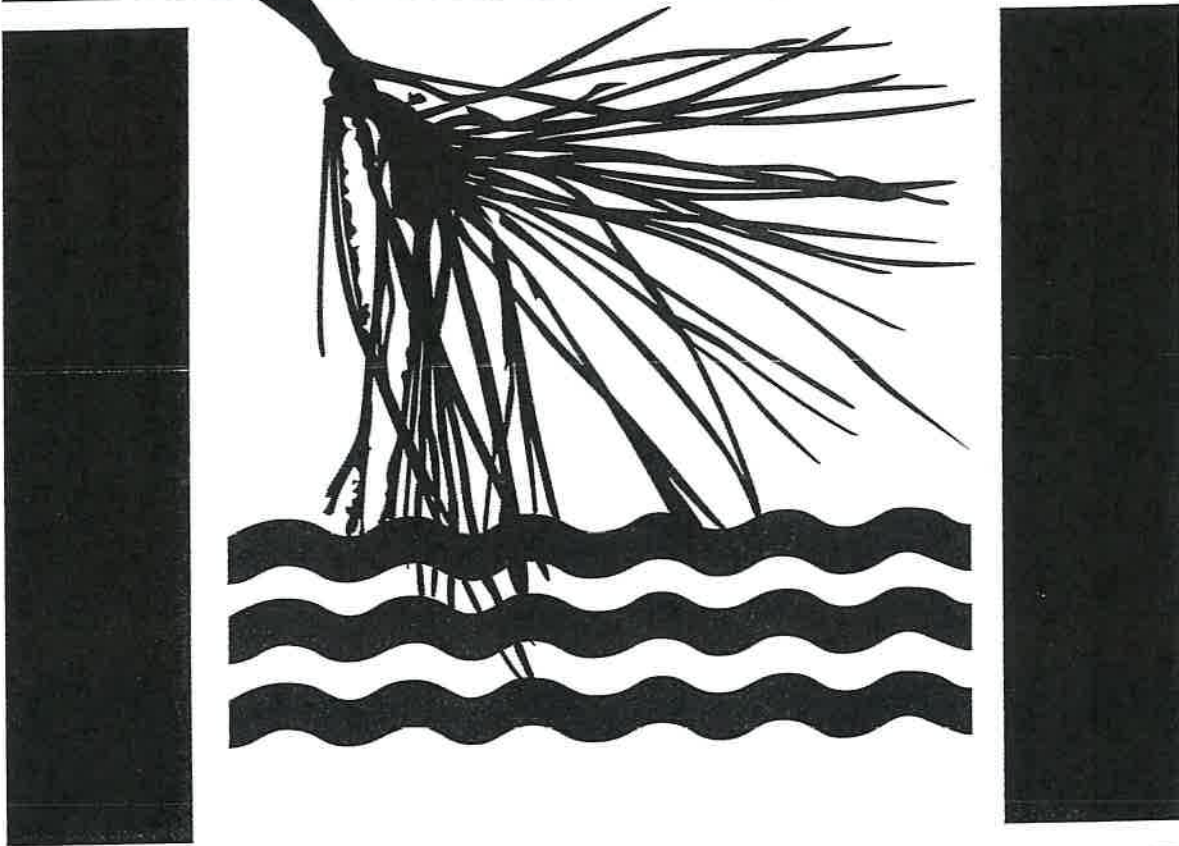
This fund includes the \$20 million that was received from the State of Iowa for the transfer of jurisdiction for University Avenue. Since FY16, funds have been expended for the University Avenue project. Additional funding to finance the remainder of this project will be from Road Use taxes, Local Option Sales tax, Federal safety grant, utility funds, Black Hawk County Gaming, and TIF.

VEHICLE MAINTENANCE FUND



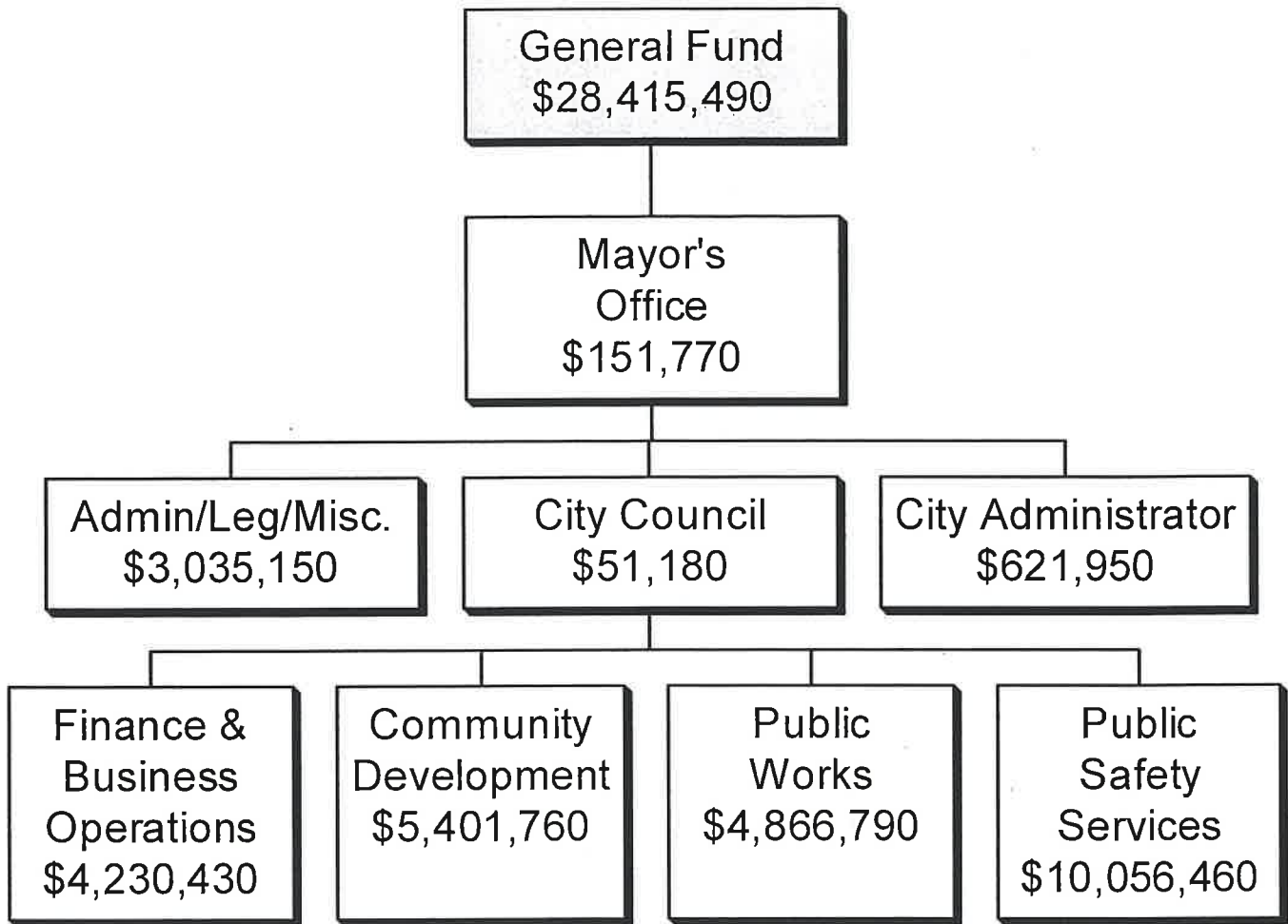
Since fuel costs have been stable over the past few years, this line item was reduced by \$100,000 for FY19 and remains the same in FY21. \$30,000 is budgeted for refurbishing of vehicles, \$50,000 is budgeted for the installation of vehicle locators, \$17,000 is budgeted for security at Public works and \$85,000 is budgeted for an air rotation system. For FY21, a full-time mechanic position is budgeted and will replace two part-time positions.

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F · A · L · L · S

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General Fund

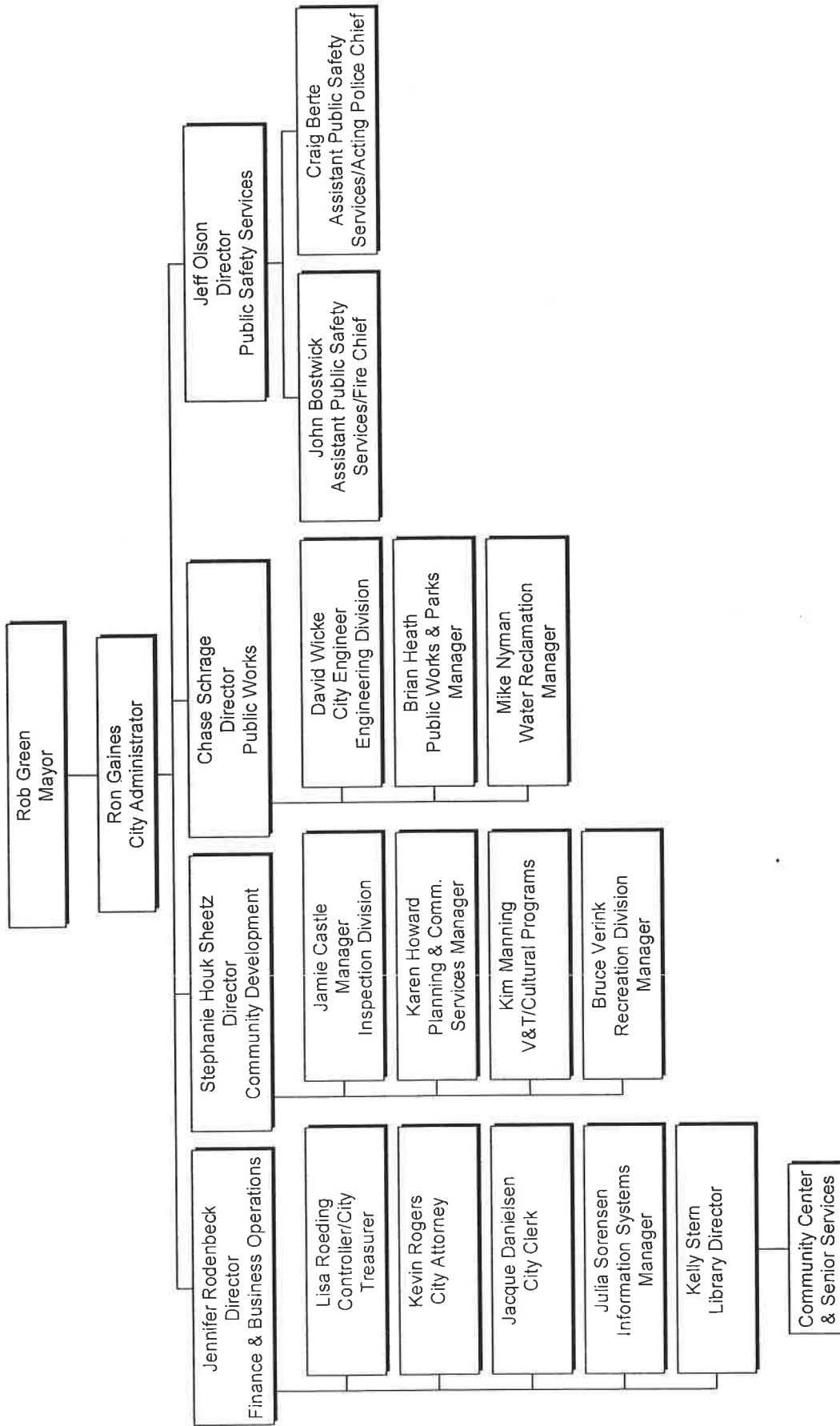
The General Fund is the City's primary operating fund. It accounts for the financial resources of the general government, except those required to be accounted for in another fund. The general government activities include:

Mayor and City Council
 City Administrator
 Financial Services
 Legal Services
 Public Records
 Library Services

Inspection Services.
 Planning & Community Svc.
 Cultural Services
 Recreation Services
 Engineering
 Cemetery

Golf
 Parks
 Public Buildings
 Fire
 Police

**City of Cedar Falls, Iowa
Departments & Divisions**



GENERAL FUND SUMMARY

29-Jan-20

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
BEGINNING BALANCE	\$5,276,117	\$5,760,874	\$6,157,137	\$6,157,137	\$6,157,137	\$6,157,137	\$6,157,136
Total Revenues	\$25,612,464	\$27,012,035	\$26,805,760	\$26,942,483	\$28,415,490	\$29,046,430	\$29,881,880
Total Expenditures	\$25,127,706	\$26,615,771	\$26,805,760	\$26,942,483	\$28,415,490	\$29,046,430	\$29,881,880
ENDING BALANCE	\$5,760,874	\$6,157,137	\$6,157,137	\$6,157,137	\$6,157,137	\$6,157,136	\$6,157,136
% of Reserve	21.94%	22.97%	20.98%	21.67%	21.20%	20.60%	
Current Year Cash Added (Used)	\$484,758	\$396,264	\$0	\$0	\$0	\$0	\$0

AUTHORIZED POSITIONS	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	135.55	140.90	146.68	146.26	149.51	148.46	148.46
Part-Time	73.55	75.12	77.40	76.48	81.01	81.01	81.01
TOTAL	209.10	216.02	224.08	222.74	230.52	229.47	229.47

Note - The number of part-time positions are estimates. Data relative to full time employees is in full-time equivalents (FTE) and not actual positions available.

PROPERTY TAX REVENUE	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
General	\$14,152,617	\$14,805,708	\$15,798,660	\$15,640,673	\$15,906,130	\$16,383,310	\$16,874,810
Debt Service	1,068,706	522,810	888,720	879,833	664,150	661,100	662,450
Trust & Agency	1,644,894	2,276,832	3,097,480	1,619,320	4,243,200	4,388,360	4,857,110
Levy - Liability Insurance	180,920	233,947	256,690	254,123	254,010	261,630	269,470
Levy - MET Transit	367,021	382,458	418,390	414,206	429,920	442,820	456,100
Levy - Cedar Falls Band	29,992	29,961	35,000	34,650	35,000	35,000	35,000
Levy - Cedar Falls Library	473,614	495,273	527,890	522,611	531,380	547,320	563,740
Levy - EMA	370,193	395,428	398,090	398,090	447,770	461,200	475,040
TOTAL	\$18,287,957	\$19,142,417	\$21,420,920	\$19,763,507	\$22,511,560	\$23,180,740	\$24,193,722
PROPERTY TAX RATE	11.13	11.13	10.95	10.95	11.43		

GENERAL FUND REVENUES

29-Jan-20

Revenues	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Building Permits	1,131,563	908,449	850,000	920,001	850,000	850,000	850,000
Burial Permits	75,750	70,725	70,000	66,216	70,000	70,000	70,000
Business Licenses	6,525	6,926	6,000	6,496	6,000	6,000	6,000
Cafeteria Plan	0	0	15,000	0	15,000	15,000	15,000
Cemetery Lot Sales	71,060	62,180	45,000	61,296	45,000	45,000	45,000
Cigarette Permits	3,775	3,675	2,000	1,200	2,000	2,000	2,000
Code Enforcement	3,621	2,478	5,000	1,787	5,000	5,000	5,000
Cultural - Art Sho	0	0	50	0	50	100	100
Cultural - Fees	49,969	63,715	30,000	37,686	40,000	41,000	42,000
Cultural - Memberships	9,342	3,945	5,000	5,000	5,000	5,000	5,000
Cultural - Gift Shop Sales	6,160	5,807	5,000	1,954	5,000	5,000	5,000
Cultural - Art Work Sales	648	2,433	1,000	1,072	1,000	1,000	1,000
Donations - Cultural	388	2,188	1,000	968	1,000	1,000	1,000
Engineering Misc. Permits	0	0	15,000	18,864	15,000	15,000	15,000
Economic Development	3,847	3,865	9,000	4,200	5,000	5,000	5,000
Electrical Inspections	72,079	82,875	90,000	72,972	90,000	90,000	90,000
Engineering Design	0	0	400,000	0	400,000	400,000	400,000
Fire Protection - Rural	54,521	54,441	56,300	56,303	58,850	59,000	59,500
Fire Protection - UNI	523,421	560,195	580,000	580,000	608,650	628,530	648,650
Fire Receipts	6,792	18,580	15,000	25,000	15,000	15,000	115,000
Fire Commercial Inspections	41,304	58,115	40,000	55,000	40,000	40,000	40,000
Fire Hous. Inspect. Min. Rental	119,400	97,945	100,000	102,636	100,000	105,000	110,000
Golf Contract	32,758	7,069	30,000	30,000	30,000	40,000	40,000
Golf Concessions	0	0	0	5,664	0	0	0
Green Fees	0	0	0	0	0	0	0
Golf Pro Shop Rental	0	0	0	0	0	0	0
Grants - Cultural Services	33,629	21,753	30,000	30,000	30,000	30,000	30,000
Grants - Fire	0	3,025	3,000	3,000	3,000	3,000	3,000
Grants - Fire Equipment	200	7,489	1,000	1,000	1,000	1,000	1,000
Grants - Library	22,321	29,969	25,000	27,000	25,000	25,000	25,000
State Backfill	596,446	568,636	0	574,380	0	0	0
Grants - Parks & Recreation	22,064	11,120	20,000	7,788	20,000	20,000	20,000
Grants - Police Officer	39,839	40,861	30,000	55,356	30,000	30,000	20,000
Grants - Police Operations	16,819	29,039	15,000	12,360	15,000	15,000	15,000
Grants - Rec Trail	0	0	0	0	0	0	0
Interest - Cemetery	5,858	7,319	8,430	8,430	10,760	11,000	11,500
Interest - General	164,399	315,144	179,110	293,915	225,310	169,090	192,790
Library - Copy Machine	6,986	7,906	7,000	6,138	7,000	7,000	7,000
Library - County Tax	27,350	28,941	21,000	25,000	21,000	21,500	22,000
Library - Salary Reimbursement	1,794	325	0	1,900	0	0	0
Library - Fines & Fees	29,790	31,760	30,000	12,000	0	0	0
Library - Co-Lab Fees	0	8	0	0	0	0	0
Library - Lost & Paid Books	2,714	2,803	2,500	3,518	2,500	2,500	2,500
Library - Open Access Funds	30,862	12,882	10,000	12,000	12,000	12,000	12,000
Library - Friends/Endowment Reimburs	82,808	219,759	60,000	60,000	60,000	60,000	60,000
Library - Donations & Sponsorship	4,524	5,037	40,000	21,553	40,000	40,000	40,000
Liquor Licenses	55,726	57,583	50,000	60,000	50,000	50,000	50,000
Marker Permits	6,630	3,640	5,000	6,240	5,000	5,000	5,000
Mechanical Inspections	88,360	88,125	90,000	94,404	90,000	90,000	90,000
Miscellaneous Permits	20,434	31,176	25,000	5,000	25,000	25,000	25,000
Miscellaneous Receipts	26,375	21,369	40,000	37,238	40,000	40,000	50,000

Revenues	Actual 2017/2018	Actual 2018/2019	Budgeted 2018/2019	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Park Receipts	7,227	3,381	8,000	696	5,000	5,000	5,000
Paw Park Permits	3,279	3,181	4,000	2,889	4,000	4,000	4,000
Pet Licenses	7,268	6,765	7,000	7,120	7,000	7,000	7,000
Planning & Zoning Fees	27,714	28,596	30,000	37,579	30,000	30,000	40,000
Plumbing & Refrigeration Inspections	84,097	86,309	95,000	89,968	95,000	95,000	95,000
Police Fines & Forfeiture	133,477	159,847	125,000	121,640	125,000	125,000	125,000
Police Receipts	54,241	59,026	35,000	32,432	35,000	35,000	35,000
Public Buildings	3,743	5,095	5,000	0	5,000	5,000	5,000
Recreation Receipts	656,079	641,639	675,000	586,808	675,000	680,000	685,000
Subdivision Inspections	111,364	78,733	80,000	112,000	80,000	81,000	82,000
Swimming Pool Receipts	627,064	601,809	550,000	713,374	550,000	560,000	570,000
Tax - Agricultural Land	18,709	18,616	17,910	17,731	17,910	18,000	18,000
Tax - Hotel/Motel - Cultural	147,682	149,238	148,750	148,750	148,750	149,600	151,300
Tax - Hotel/Motel - Tourism Office	21,718	21,947	21,880	21,880	21,880	22,000	22,250
Tax - Hotel/Motel - Tourism Admin.	23,700	25,000	25,000	25,000	25,000	25,200	25,600
Tax - Hotel/Motel - Visitor/Tour	434,360	438,936	437,500	437,500	437,500	440,000	445,000
Tax - Hotel/Motel - Tourism Fund	78,185	79,009	78,750	78,750	78,750	79,200	80,100
Tax - Hotel/Motel - Park Imprv	78,088	79,009	78,750	78,750	78,750	79,200	80,100
Tax - Hotel/Motel - CV Soccer	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Tax - Hotel/Motel - Park/Rec Capital	31,551	30,840	30,620	30,620	30,620	30,800	31,150
Tax - Hotel/Motel - Tr. Maint./Res.	43,436	43,894	43,750	43,750	43,750	44,000	44,500
Tax - Mobile Home	27,502	26,298	31,000	34,377	31,000	31,000	31,000
Tax - Property - General	14,152,617	14,805,708	15,798,660	15,640,673	15,906,130	16,383,310	16,874,810
Tax - Property - Insurance	180,920	233,947	256,690	254,123	254,010	261,630	269,470
Tax - Property - Transit	367,021	382,458	418,390	414,206	429,920	442,820	456,100
Tax - Property - Band	29,992	29,961	35,000	34,650	35,000	35,000	35,000
Tax - Property - Library	473,614	495,273	527,890	522,611	531,380	547,320	563,740
Tax - Property - EMA	370,193	395,428	398,090	398,090	447,770	461,200	475,040
Transfer - Leg/Admin/Mgt	512,660	569,180	604,780	604,780	702,160	723,220	744,920
Transfer - Econ. Dev.	81,983	35,955	0	0	0	0	0
Transfer - Public Bldg. Maint.	65,470	74,802	77,940	77,940	77,860	80,200	82,600
Transfer - Street Lighting	0	0	0	0	0	0	0
Transfer - Trust & Agency	1,462,664	2,095,937	1,199,680	1,187,683	2,626,090	2,704,870	2,786,020
Transfer - Utilities General	1,730,870	1,682,100	1,835,000	1,700,000	1,700,000	1,700,000	1,700,000
UNI Loan Repayment	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Utility Tax Replacement	40,124	37,843	38,340	48,577	35,140	35,140	35,140
Cash (Added)/Used *	(484,253)	(396,264)	0	0	0	0	0
TOTAL REVENUES	\$25,128,211	\$26,615,771	\$26,805,760	\$26,942,483	\$28,415,490	\$29,046,430	\$29,881,880

GENERAL FUND EXPENDITURES

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Admin./Leg./Misc.	\$4,159,166	\$4,188,025	\$3,021,810	\$3,056,301	\$3,035,150	\$3,554,930	\$3,826,040
City Council	\$46,004	\$47,121	\$50,290	\$46,888	\$51,180	\$52,720	\$54,290
Mayor's Office	135,206	140,091	146,140	198,375	151,770	155,760	159,870
City Administrator	244,541	278,165	565,940	442,652	621,950	635,150	648,740
Finance & Business Op. Admin	0	0	260,910	0	274,340	282,330	290,560
Financial Services	797,190	918,148	737,010	926,805	839,730	858,410	877,140
Legal Services	425,757	468,911	473,990	514,752	515,860	524,600	533,610
Public Records	278,914	288,873	307,730	293,710	340,870	350,370	360,160
Street Lighting	0	0	0	0	0	0	0
Library Services *	1,874,488	2,036,035	2,183,400	2,143,497	2,259,630	2,296,650	2,339,380
Community Development Admin.	184,708	184,285	201,430	194,811	963,770	969,200	974,800
Engineering Services	1,196,159	1,428,084	1,451,240	1,541,880	1,684,490	1,729,490	1,775,830
Inspection Services	790,958	886,817	975,960	968,566	947,550	971,920	997,020
Planning/Community Services	651,219	735,118	699,640	593,766	928,760	945,590	962,930
CD Admin-MOP	886,750	890,587	958,620	855,702	0	0	0
Cultural Services	426,197	470,321	482,000	447,479	543,990	547,370	560,120
Cemetery Section	286,943	289,457	335,210	331,044	325,680	334,300	343,180
Golf Section	152,152	94,728	41,330	35,250	29,410	29,410	29,410
Park Section	1,628,553	1,507,411	1,671,470	1,630,409	1,834,890	1,615,760	1,647,630
Recreation Services	1,856,388	1,830,825	1,953,580	2,169,044	2,017,690	2,056,150	2,095,760
Public Buildings	681,083	699,185	775,150	749,328	992,320	751,310	875,420
Fire Department	3,293,339	3,637,724	3,233,670	3,802,264	3,515,120	3,592,640	3,699,670
Police Department	5,131,991	5,595,860	6,279,240	5,999,959	6,541,340	6,792,370	6,830,320
TOTAL EXPENDITURES	\$25,127,706	\$26,615,771	\$26,805,760	\$26,942,483	\$28,415,490	\$29,046,430	\$29,881,880

* Actual expenditures for the library exceed budget due to the City budgeting the actual net cost of sharing the library personnel with the City of Waterloo, however, paying the full cost and then receiving reimbursement.

GENERAL FUND REVENUES

Revenues	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
<u>Taxes Levied on Property</u>							
Tax - Property - General	\$14,152,617	\$14,805,708	\$15,798,660	\$15,640,673	\$15,906,130	\$16,383,310	\$16,874,810
Tax - Property - Insurance	180,920	233,947	256,690	254,123	254,010	261,630	269,470
Tax - Property - Transit	367,021	382,458	418,390	414,206	429,920	442,820	456,100
Tax - Property - Band	29,992	29,961	35,000	34,650	35,000	35,000	35,000
Tax - Property - Library	473,614	495,273	527,890	522,611	531,380	547,320	563,740
Tax - Property - EMA	370,193	395,428	398,090	398,090	447,770	461,200	475,040
Tax - Agricultural Land	18,709	18,616	17,910	17,731	17,910	18,000	18,000
Total Taxes Levied on Property	15,593,066	16,361,391	17,452,630	17,282,085	17,622,120	18,149,280	18,692,162
<u>Other City Taxes</u>							
Tax - Hotel/Motel - Cultural	\$147,682	\$149,238	\$148,750	\$148,750	\$148,750	\$149,600	\$151,300
Tax - Hotel/Motel - Tourism Office	21,718	21,947	21,880	21,880	21,880	22,000	22,250
Tax - Hotel/Motel - Tourism Admin.	23,700	25,000	25,000	25,000	25,000	25,200	25,600
Tax - Hotel/Motel - Tourism Fund	78,185	79,009	78,750	78,750	78,750	79,200	80,100
Tax - Hotel/Motel - Carryover Tourism	0	0	0	0	0	0	0
Tax - Hotel/Motel - Park Imprv	78,088	79,009	78,750	78,750	78,750	79,200	80,100
Tax - Hotel/Motel - Visitor/Tour	434,360	438,936	437,500	437,500	437,500	440,000	445,000
Tax - Hotel/Motel - CV Soccer	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Tax - Hotel/Motel - Tr. Maint./Res.	43,436	43,894	43,750	43,750	43,750	44,000	44,500
Tax - Hotel/Motel HLS Capital	31,551	30,840	30,620	30,620	30,620	30,800	31,150
Tax - Mobile Home	27,502	26,298	31,000	34,377	31,000	31,000	31,000
Utility Tax Replacement	40,124	37,843	38,340	48,577	35,140	35,140	35,140
Total Other City Taxes	\$936,346	\$942,014	\$944,340	\$957,954	\$941,140	\$946,140	\$956,140
<u>Licenses and Permits</u>							
Building Permits	\$1,131,563	\$908,449	\$850,000	\$920,001	\$850,000	\$850,000	\$850,000
Burial Permits	75,750	70,725	70,000	66,216	70,000	70,000	70,000
Business Licenses	6,525	6,926	6,000	6,496	6,000	6,000	6,000
Cigarette Permits	3,775	3,675	2,000	1,200	2,000	2,000	2,000
Marker Permits	6,630	3,640	5,000	6,240	5,000	5,000	5,000
Miscellaneous Permits	20,434	31,176	25,000	5,000	25,000	25,000	25,000
Miscellaneous Engineering Permits	0	0	15,000	18,864	15,000	15,000	15,000
Pet Licenses	7,268	6,765	7,000	7,120	7,000	7,000	7,000
Paw Park Permits	3,279	3,181	4,000	2,889	4,000	4,000	4,000
Total Licenses and Permits	\$1,255,224	\$1,034,537	\$984,000	\$1,034,026	\$984,000	\$984,000	\$984,000
<u>Use of Money and Property</u>							
Interest - Cemetery	\$5,858	\$7,319	\$8,430	\$8,430	\$10,760	\$11,000	\$11,500
Interest - General	164,399	315,144	179,110	293,915	225,310	169,090	192,790
Total Use of Money & Prop	\$170,258	\$322,463	\$187,540	\$302,345	\$236,070	\$180,090	\$204,290
<u>Intergovernmental - State Shared Revenues</u>							
Liquor Licenses	55,726	57,583	50,000	60,000	50,000	50,000	50,000
Total Inter - St Shared Rev	\$55,726	\$57,583	\$50,000	\$60,000	\$50,000	\$50,000	\$50,000
<u>Intergovernmental-Other State Grants & Reimbursements</u>							
Grants-Cultural Services	\$33,629	\$21,753	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Grants-Fire Equipment	200	7,489	1,000	1,000	1,000	1,000	1,000
Grants-Fire	0	3,025	3,000	3,000	3,000	3,000	3,000
Grants-Golf	0	0	0	0	0	0	0
Grants-Library	22,321	29,969	25,000	27,000	25,000	25,000	25,000
Grants- State Backfill	596,446	568,636	0	574,380	0	0	0
Grants-Park and Rec	22,064	11,120	20,000	7,788	20,000	20,000	20,000
Grants-Rec Trail	0	0	0	0	0	0	0
Grants-Police Officer	39,839	40,861	30,000	55,356	30,000	30,000	20,000
Grants-Police Operations	16,819	29,039	15,000	12,360	15,000	15,000	15,000
Total St. Grants & Reimb.	\$731,319	\$711,892	\$124,000	\$710,884	\$124,000	\$124,000	\$114,000

Revenues	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Intergovernmental-Local							
Fire Protection - Rural	\$54,521	\$54,441	\$56,300	\$56,303	\$58,850	\$59,000	\$59,500
Fire Protection - UNI	523,421	560,195	580,000	580,000	608,650	628,530	648,650
Library - County Tax	27,350	28,941	21,000	25,000	21,000	21,500	22,000
Transfer - Utilities - General	1,730,870	1,682,100	1,835,000	1,700,000	1,700,000	1,700,000	1,700,000
UNI Loan Repayment	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total Local Intergovernment	\$2,433,144	\$2,376,631	\$2,507,300	\$2,376,303	\$2,403,500	\$2,424,030	\$2,445,150
Total Intergovernmental	\$3,220,189	\$3,146,106	\$2,681,300	\$3,147,187	\$2,577,500	\$2,598,030	\$2,609,150
Charges for Services							
Cemetery Lot Sales	71,060	62,180	45,000	61,296	45,000	45,000	45,000
Code Enforcement	3,621	2,478	5,000	1,787	5,000	5,000	5,000
Cultural - Art Sho	0	0	50	0	50	100	100
Cultural - Fees	49,969	63,715	30,000	37,686	40,000	41,000	42,000
Cultural - Memberships	9,342	3,945	5,000	5,000	5,000	5,000	5,000
Cultural - Bus Tour Fees	0	0	0	0	0	0	0
Cultural - Product Fees	6,160	5,807	5,000	1,954	5,000	5,000	5,000
Cultural - New Program Sponsors	648	2,433	1,000	1,072	1,000	1,000	1,000
Economic Development	3,847	3,865	9,000	4,200	5,000	5,000	5,000
Electrical Inspections	72,079	82,875	90,000	72,972	90,000	90,000	90,000
Fire Receipts	6,792	18,580	15,000	25,000	15,000	15,000	115,000
Fire Commercial Inspections	41,304	58,115	40,000	55,000	40,000	40,000	40,000
Golf Contract	32,758	7,069	30,000	30,000	30,000	40,000	40,000
Golf Concessions	0	0	0	5,664	0	0	0
Golf Pro Shop Rental	0	0	0	0	0	0	0
Green Fees	0	0	0	0	0	0	0
Hous. Inspect. Min. Rental	119,400	97,945	100,000	102,636	100,000	105,000	110,000
Library - Copy Machine	6,986	7,906	7,000	6,138	7,000	7,000	7,000
Library - Director Salary Reimburse.	1,794	325	0	1,900	0	0	0
Library - Fines & Fees	29,790	31,760	30,000	12,000	0	0	0
Library - Lost & Paid Books	2,714	2,803	2,500	3,518	2,500	2,500	2,500
Library - Open Access Funds	30,862	12,882	10,000	12,000	12,000	12,000	12,000
Library - Friends Reimbursement	82,808	219,759	60,000	60,000	60,000	60,000	60,000
Library - Donations & Sponsorship	4,524	5,037	40,000	21,553	40,000	40,000	40,000
Mechanical Inspections	88,360	88,125	90,000	94,404	90,000	90,000	90,000
Park Receipts	7,227	3,381	8,000	696	5,000	5,000	5,000
Planning & Zoning Fees	27,714	28,596	30,000	37,579	30,000	30,000	40,000
Plumbing Inspections	84,097	86,309	95,000	89,968	95,000	95,000	95,000
Police Receipts	54,241	59,026	35,000	32,432	35,000	35,000	35,000
Print Shop Receipts	0	0	0	0	0	0	0
Recreation Receipts	656,079	641,639	675,000	586,808	675,000	680,000	685,000
Subdivision Inspections	111,364	78,733	80,000	112,000	80,000	81,000	82,000
Swimming Pool Receipts	627,064	601,809	550,000	713,374	550,000	560,000	570,000
Total Charges for Services	2,232,604	2,277,106	2,087,550	2,188,636	2,062,550	2,094,600	2,226,600
Miscellaneous							
Cafeteria Plan	\$0	\$0	\$15,000	\$0	\$15,000	\$15,000	\$15,000
Donations - Cultural Equipment	388	2,188	1,000	968	1,000	1,000	1,000
Miscellaneous Receipts	26,375	21,369	40,000	37,238	40,000	40,000	50,000
Fines & Forfeitures	133,477	159,847	125,000	121,640	125,000	125,000	125,000
Public Buildings	3,743	5,095	5,000	0	5,000	5,000	5,000
Total Miscellaneous	\$163,984	\$188,499	\$186,000	\$159,846	\$186,000	\$186,000	\$196,000
Transfers							
Engineering Design	\$0	\$0	\$400,000	\$0	\$400,000	\$400,000	\$400,000
Transfer - Leg/Admin/Mgt	512,660	569,180	604,780	604,780	702,160	723,220	744,920
Transfer - Public Bldg. Maint.	65,470	74,802	77,940	77,940	77,860	80,200	82,600
Transfer - Street Lighting	0	0	0	0	0	0	0
Transfer - Trust & Agency	1,462,664	2,095,937	1,199,680	1,187,683	2,626,090	2,704,870	2,786,020
Total Transfers	\$2,040,794	\$2,739,919	\$2,282,400	\$1,870,403	\$3,806,110	\$3,908,288	\$4,013,540
Total Revenues	\$25,612,464	\$27,012,035	\$26,805,760	\$26,942,483	\$28,415,490	\$29,046,430	\$29,881,880

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**CITY OF CEDAR FALLS
REVENUE SUMMARY
GENERAL FUND
FOR FISCAL YEARS 2018 – 2023**

TAXES LEVIED ON PROPERTY – In FY21, the state of Iowa decreased the rollback of assessed value on residential property from 56.92% to 55.07% to arrive at taxable valuation. Assessed valuations in the City of Cedar Falls increased by \$148,994,272. Taxable valuations, increased by \$13,268,328 due to the increase in assessed valuations. The increase in taxable value resulted in an increase in General Fund property tax revenues of \$107,470 in FY21.

OTHER CITY TAXES – The Hotel/Motel tax revenues continue a steady increase due to an improving local economy, which resulted in an increase in sales.

LICENSES AND PERMITS – As a rule, licenses and permits do not fluctuate significantly. The one exception to that is building permits. The City has been experiencing an increase in residential and commercial building activity and that is reflected in the increase in building permits from early in the 1990's to current.

USE OF MONEY AND PROPERTY – Interest rates fluctuate from year to year due to varying interest rates and investment balances.

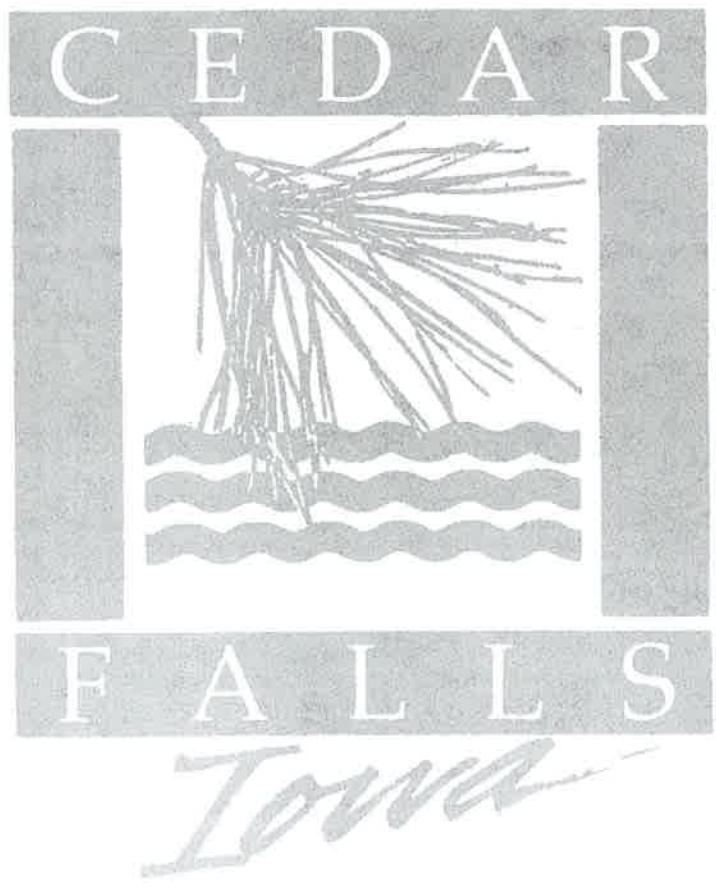
INTERGOVERNMENTAL/STATE SHARED REVENUE – Personal Property Tax Replacement and Population Allocation are shared revenues from the State general fund and are distributed to the cities based on population. After the City's budget was certified in FY04, the state legislature cut this funding to cities. Therefore, this revenue has not been included since the FY05 budget.

INTERGOVERNMENTAL/OTHER STATE GRANTS & REIMBURSEMENTS – All City departments are encouraged to apply for state and federal grants to supplement other revenues. The City has experienced a certain amount of success in acquiring cultural and public safety grants. New since FY15 is the State Backfill which is included in this category. This amount represents some of the loss caused by the rollback on commercial properties. For FY21, the City is not budgeting to receive the backfill.

INTERGOVERNMENTAL/LOCAL GRANTS & REIMBURSEMENTS – The City of Cedar Falls provides services to other entities in the City, such as fire and police protection to the University of Northern Iowa. These have increased annually along with increases in the student population. The Cedar Falls Utilities transfers a percentage of their profits to the City per resolution. This amount has remained stable over the past few years.

MISCELLANEOUS – State regulators require that all these items be categorized as miscellaneous revenues. Fluctuations in the miscellaneous areas are a result of normal activity.

TRANSFERS – Transfers are transactions between funds of the City, including the transfer from the Trust and Agency levy that levies for benefits outside of the \$8.10 limit.



**CITY OF CEDAR FALLS
FY2020 BUDGET
CITY COUNCIL**

Division: Admin/Leg/Misc.
Fund: General (101.1168 & 1199)
Program: General Government

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	1,144,472	1,144,725	158,220	760,105	158,220	184,077	176,000
General	174,081	152,796	254,921	161,041	249,255	417,191	375,346
Property Tax	2,886,616	2,937,625	2,658,959	2,182,043	2,678,855	3,006,389	3,328,992
Total	\$4,205,170	\$4,235,146	\$3,072,100	\$3,103,190	\$3,086,330	\$3,607,657	\$3,880,338
% Of Total Property Tax Levy	15.07%	14.63%	12.41%	10.50%	11.89%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	46,004	47,121	50,290	46,888	51,180	52,720	54,290
Commodities	21,008	20,661	0	41,632	0	0	0
Service Charges	669,828	709,043	1,023,920	1,016,780	1,034,260	1,054,937	1,076,048
Capital Outlay	0	0	1,900,000	1,900,000	1,900,000	2,200,000	2,250,000
Transfer	3,468,330	3,458,321	97,890	97,890	100,890	300,000	500,000
Total	\$4,205,170	\$4,235,146	\$3,072,100	\$3,103,190	\$3,086,330	\$3,607,657	\$3,880,338

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29-Jan-20

**CITY OF CEDAR FALLS
FY2020 BUDGET
MAYOR**

Division: Mayor's Office
Fund: General (101.1158)
Program: General Government

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	119,669	117,827	36,800	51,406	36,800	61,691	63,542
General	5,185	4,204	11,176	12,970	9,959	10,261	8,768
Property Tax	10,352	18,059	98,164	134,000	105,011	83,808	87,560
Total	\$135,206	\$140,091	\$146,140	\$198,375	\$151,770	\$155,760	\$159,870
% Of Total Property Tax Levy	0.05%	0.09%	0.46%	0.64%	0.47%		

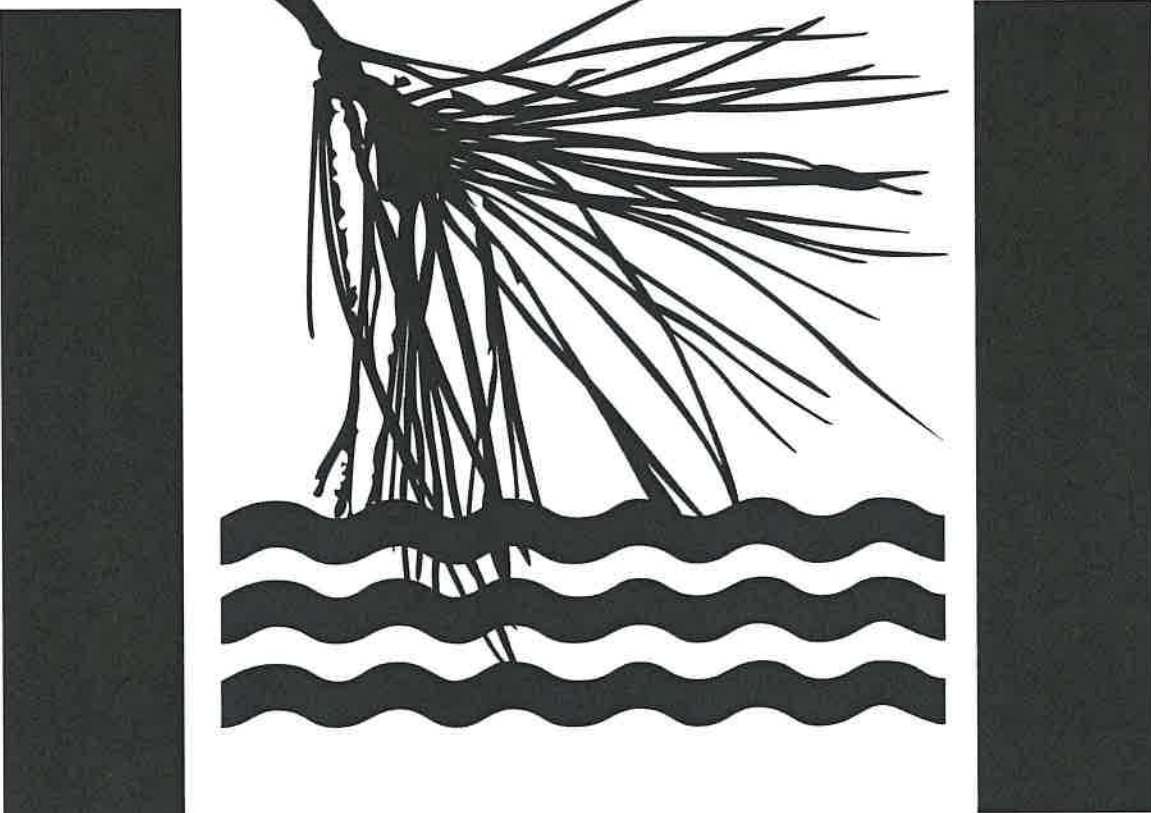
Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	125,762	128,615	130,830	129,848	133,100	137,090	141,200
Commodities	950	992	3,800	302	3,800	3,800	3,800
Service Charges	8,494	10,484	11,010	67,725	14,370	14,370	14,370
Capital Outlay	0	0	500	500	500	500	500
Total	\$135,206	\$140,091	\$146,140	\$198,375	\$151,770	\$155,760	\$159,870

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	1.08	1.08	1.08	1.08	1.08	1.08	1.08
Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1.08	1.08	1.08	1.08	1.08	1.08	1.08

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full time equivalents (FTE) and not actual positions available.

City
Administrator
\$621,950

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**CITY OF CEDAR FALLS
FY2020 BUDGET
CITY ADMINISTRATOR**

Division: City Administrator
Fund: General (101.1118)
Program: General Government

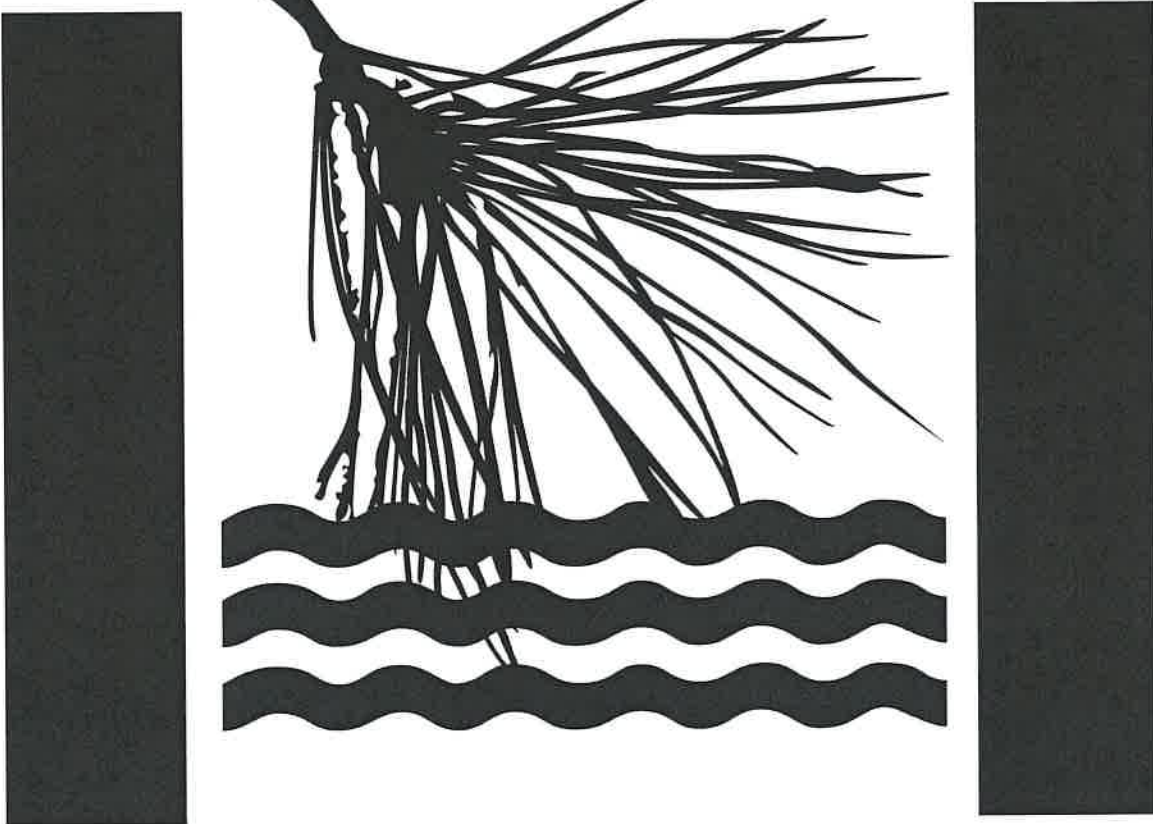
Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	208,983	233,904	82,932	125,914	92,172	112,794	63,542
General	8,380	6,774	51,664	27,165	51,501	68,824	8,768
Property Tax	27,178	37,487	431,344	289,573	478,277	453,533	576,430
Total	\$244,541	\$278,165	\$565,940	\$442,652	\$621,950	\$635,150	\$648,740
% Of Total Property Tax Levy	0.14%	0.19%	2.01%	1.39%	2.12%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	215,043	230,074	398,560	419,532	439,840	453,040	466,630
Commodities	365	349	500	779	500	500	500
Service Charges	29,133	47,742	166,280	21,741	181,010	181,010	181,010
Capital Outlay	0	0	600	600	600	600	600
Total	\$244,541	\$278,165	\$565,940	\$442,652	\$621,950	\$635,150	\$648,740

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	1.02	1.02	3.02	3.02	3.02	3.02	3.02
Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1.02	1.02	3.02	3.02	3.02	3.02	3.02

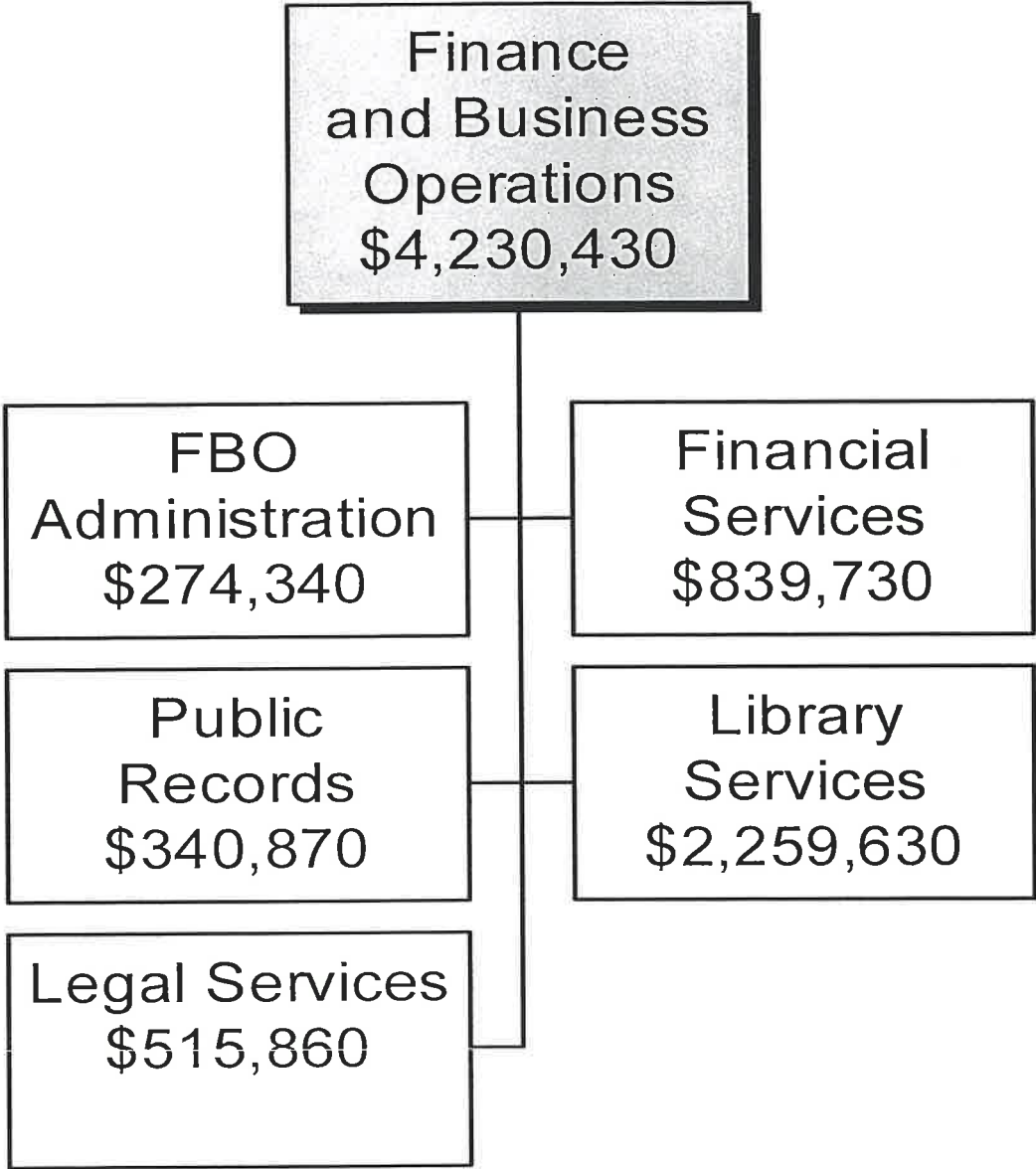
NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full time equivalents (FTE) and not actual positions available.

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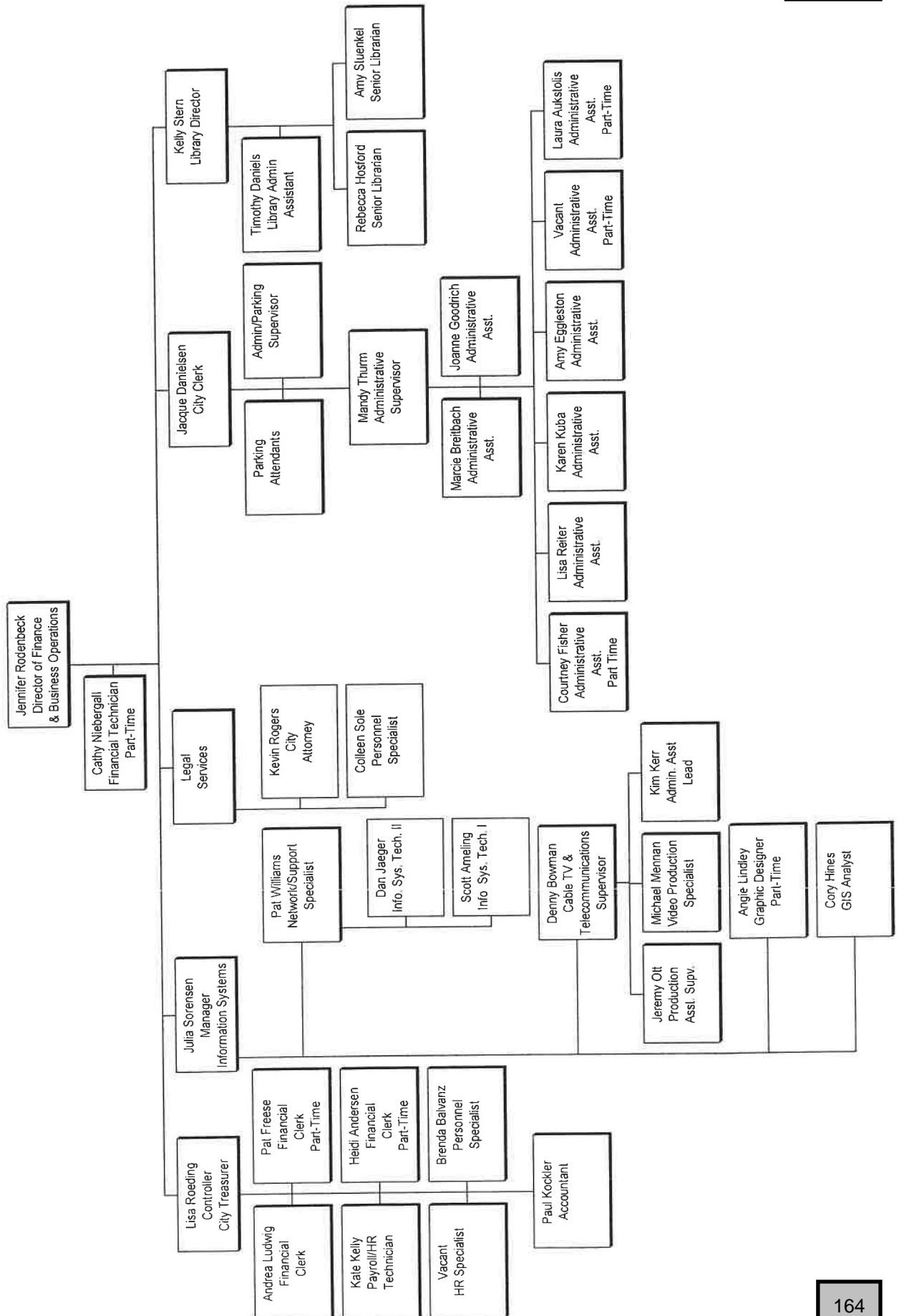


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City of Cedar Falls, Iowa
Finance & Business Operations



**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: FBO/Administration
Fund: General (101.1028)
Program: General Government

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	0	0	0	0	0	0	0
General	0	0	21,910	0	26,461	37,166	31,989
Property Tax	0	0	239,000	0	247,879	245,164	258,571
Total	\$0	\$0	\$260,910	\$0	\$274,340	\$282,330	\$290,560
% Of Total Property Tax Levy	0.00%	0.00%	0.81%	0.00%	1.10%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	0	0	255,210	0	266,460	274,450	282,680
Commodities	0	0	600	0	600	600	600
Service Charges	0	0	4,600	0	6,780	6,780	6,780
Capital Outlay	0	0	500	0	500	500	500
Total	\$0	\$0	\$260,910	\$0	\$274,340	\$282,330	\$290,560

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Part-Time	0.73	0.73	0.73	0.73	0.73	0.73	0.73
Total	1.73	1.73	1.73	1.73	1.73	1.73	1.73

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full time equivalents (FTE) and not actual positions available

**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: FBO/Financial Services
Fund: General (101.1028)
Program: General Government

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	276,948	387,053	185,980	352,583	274,420	345,584	364,817
General	31,201	26,615	56,760	49,156	49,015	58,238	48,131
Property Tax	489,042	504,480	494,270	525,066	516,295	454,588	464,192
Total	\$797,190	\$918,148	\$737,010	\$926,805	\$839,730	\$858,410	\$877,140
% Of Total Property Tax Levy	2.56%	2.53%	2.31%	2.52%	2.29%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	606,314	696,734	472,610	724,404	606,000	624,180	642,910
Commodities	8,255	7,282	12,200	5,897	12,200	12,200	12,200
Service Charges	182,381	214,132	249,200	193,003	218,530	218,530	218,530
Capital Outlay	240	0	3,000	3,500	3,000	3,500	3,500
Total	\$797,190	\$918,148	\$737,010	\$926,805	\$839,730	\$858,410	\$877,140

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	3.35	4.35	4.40	4.40	5.73	5.73	5.73
Part-Time	1.24	1.24	0.93	0.93	0.98	0.98	0.98
Total	4.59	5.59	5.33	5.33	6.71	6.71	6.71

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full time equivalents (FTE) and not actual positions available.

**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: FBO/Legal Services
Fund: General (101.1048)
Program: General Government

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	123,606	138,398	110,390	142,796	110,390	176,599	181,522
General	18,765	17,645	39,387	33,716	40,278	45,924	38,749
Property Tax	283,387	312,867	324,213	338,239	365,192	302,077	313,339
Total	\$425,757	\$468,911	\$473,990	\$514,752	\$515,860	\$524,600	\$533,610
% Of Total Property Tax Levy	1.48%	1.56%	1.51%	1.63%	1.62%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	260,923	269,602	278,710	280,485	291,440	300,180	309,190
Commodities	7,443	7,988	8,900	6,747	9,490	9,490	9,490
Service Charges	157,391	190,785	186,380	227,520	214,930	214,930	214,930
Capital Outlay	0	536	0	0	0	0	0
Total	\$425,757	\$468,911	\$473,990	\$514,752	\$515,860	\$524,600	\$533,610

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	2.10	2.10	2.10	2.10	2.10	2.10	2.10

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full time equivalents (FTE) and not actual positions available.

**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: FBO/Public Records
Fund: General (101.1008)
Program: General Government

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	186,901	227,605	183,358	259,755	197,218	224,065	234,426
General	4,001	747	11,090	581	8,780	9,015	7,206
Property Tax	88,012	60,521	113,282	33,374	134,872	117,290	118,528
Total	\$278,914	\$288,873	\$307,730	\$293,710	\$340,870	\$350,370	\$360,160
% Of Total Property Tax Levy	0.46%	0.30%	0.53%	0.16%	0.60%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	259,637	269,092	282,630	272,299	316,670	326,170	335,960
Commodities	4,914	4,917	5,500	3,890	6,000	6,000	6,000
Service Charges	14,363	14,864	18,100	16,021	16,700	16,700	16,700
Capital Outlay	0	0	1,500	1,500	1,500	1,500	1,500
Total	\$278,914	\$288,873	\$307,730	\$293,710	\$340,870	\$350,370	\$360,160

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	2.72	2.72	2.77	2.72	3.00	3.00	3.00
Part-Time	0.99	0.99	1.06	1.14	1.24	1.24	1.24
Total	3.71	3.71	3.83	3.86	4.24	4.24	4.24

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full time equivalents (FTE) and not actual positions available.

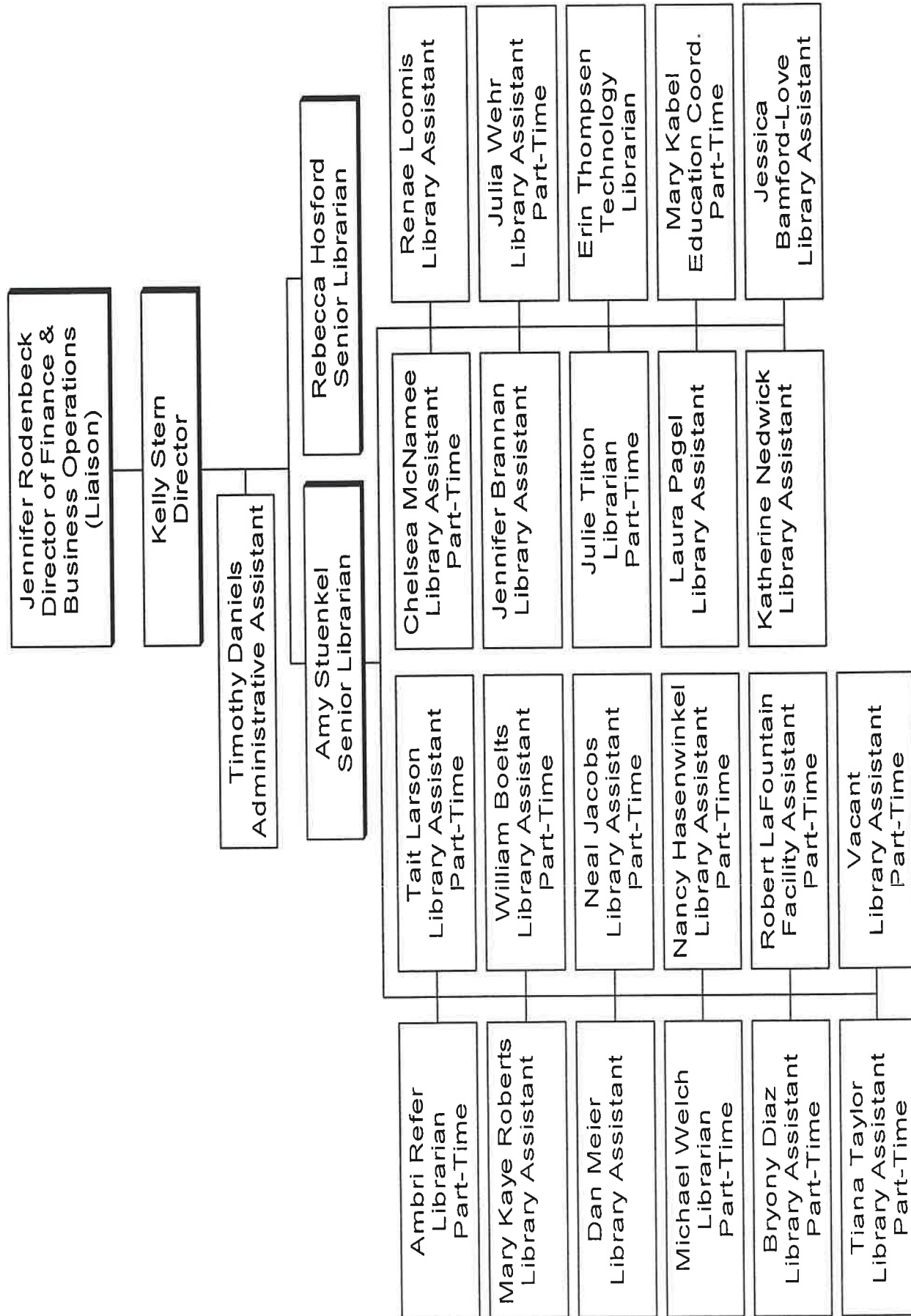
**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: FBO/Street Lighting
Fund: General (101.1210)
Program: Public Works

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0
Property Tax	0	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Of Total Property Tax Levy	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	0	0	0	0	0	0	0
Commodities	0	0	0	0	0	0	0
Service Charges	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

City of Cedar Falls, Iowa
Public Library/Community Center



29-Jan-20

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**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: FBO/Library
Fund: General (101.3460)
Program: Culture & Recreation

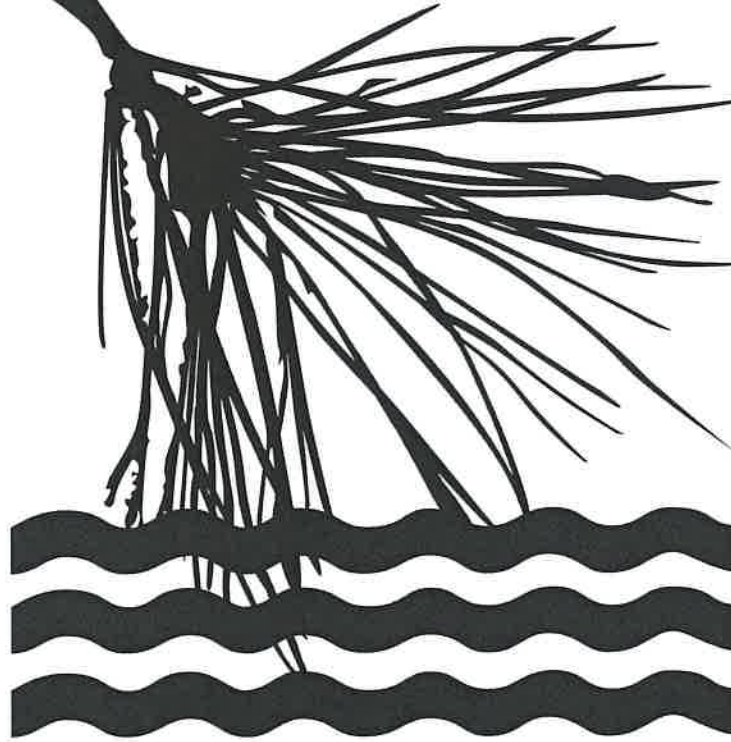
Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	186,827	309,413	170,500	142,109	142,500	143,000	143,500
General	76,090	65,804	158,630	131,969	151,228	208,472	176,730
Property Tax	1,611,571	1,660,817	1,854,270	1,869,419	1,965,902	1,945,178	2,019,150
Total	\$1,874,488	\$2,036,035	\$2,183,400	\$2,143,497	\$2,259,630	\$2,296,650	\$2,339,380
% Of Total Property Tax Levy	8.41%	8.28%	8.66%	8.98%	8.72%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	1,108,584	1,139,018	1,316,360	1,279,995	1,382,800	1,424,280	1,467,010
Commodities	42,467	42,030	65,500	59,315	65,500	65,500	65,500
Services and Charges	559,724	694,359	517,120	519,767	611,890	611,890	611,890
Capital Outlay	32,813	18,816	133,530	133,530	29,460	25,000	25,000
Transfer	130,900	141,812	150,890	150,890	169,980	169,980	169,980
Total	\$1,874,488	\$2,036,035	\$2,183,400	\$2,143,497	\$2,259,630	\$2,296,650	\$2,339,380

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	11.00	11.00	11.00	12.00	12.00	11.00	11.00
Part-Time	11.48	11.93	12.97	12.24	13.46	13.46	13.46
Total	22.48	22.93	23.97	24.24	25.46	24.46	24.46

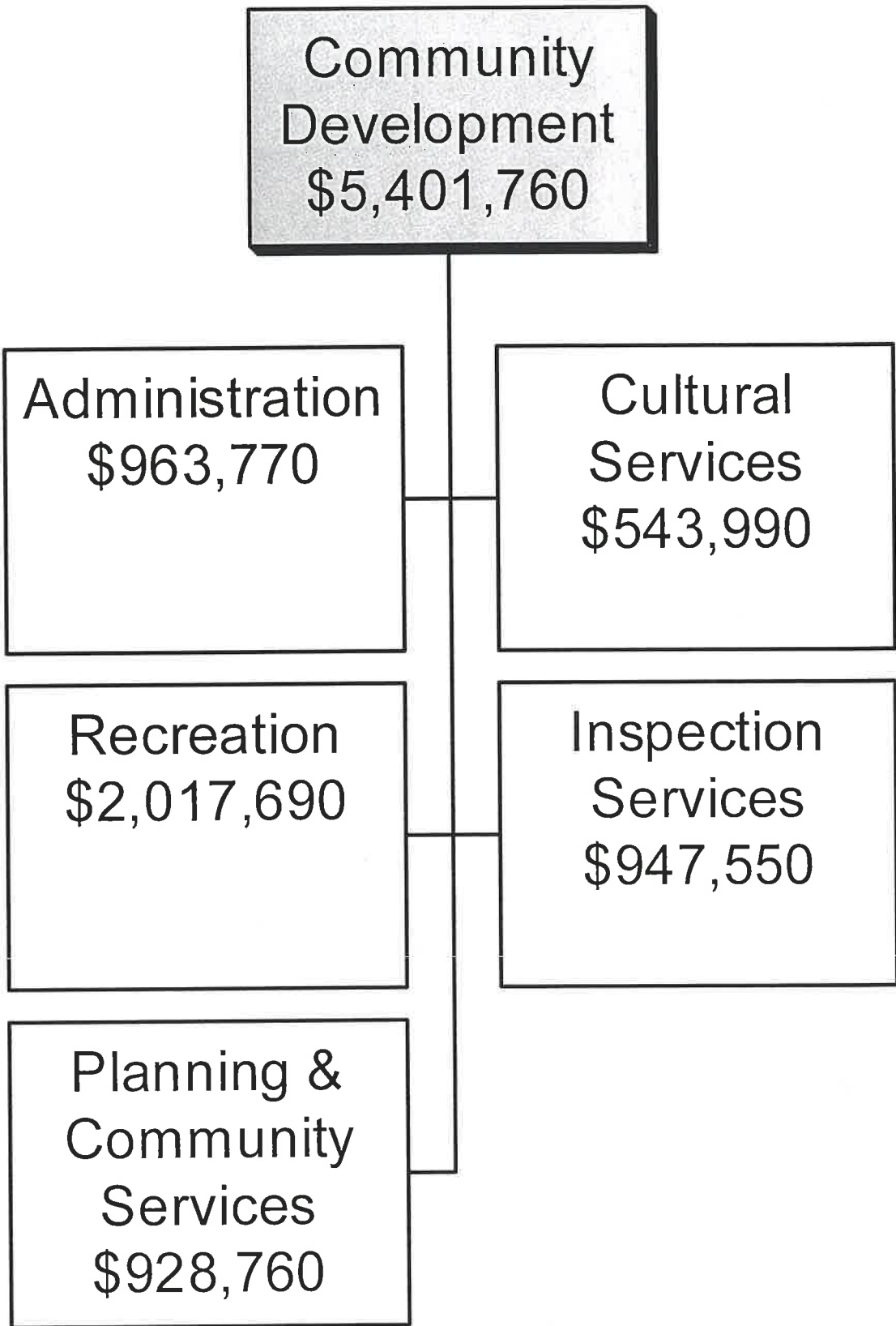
NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available.

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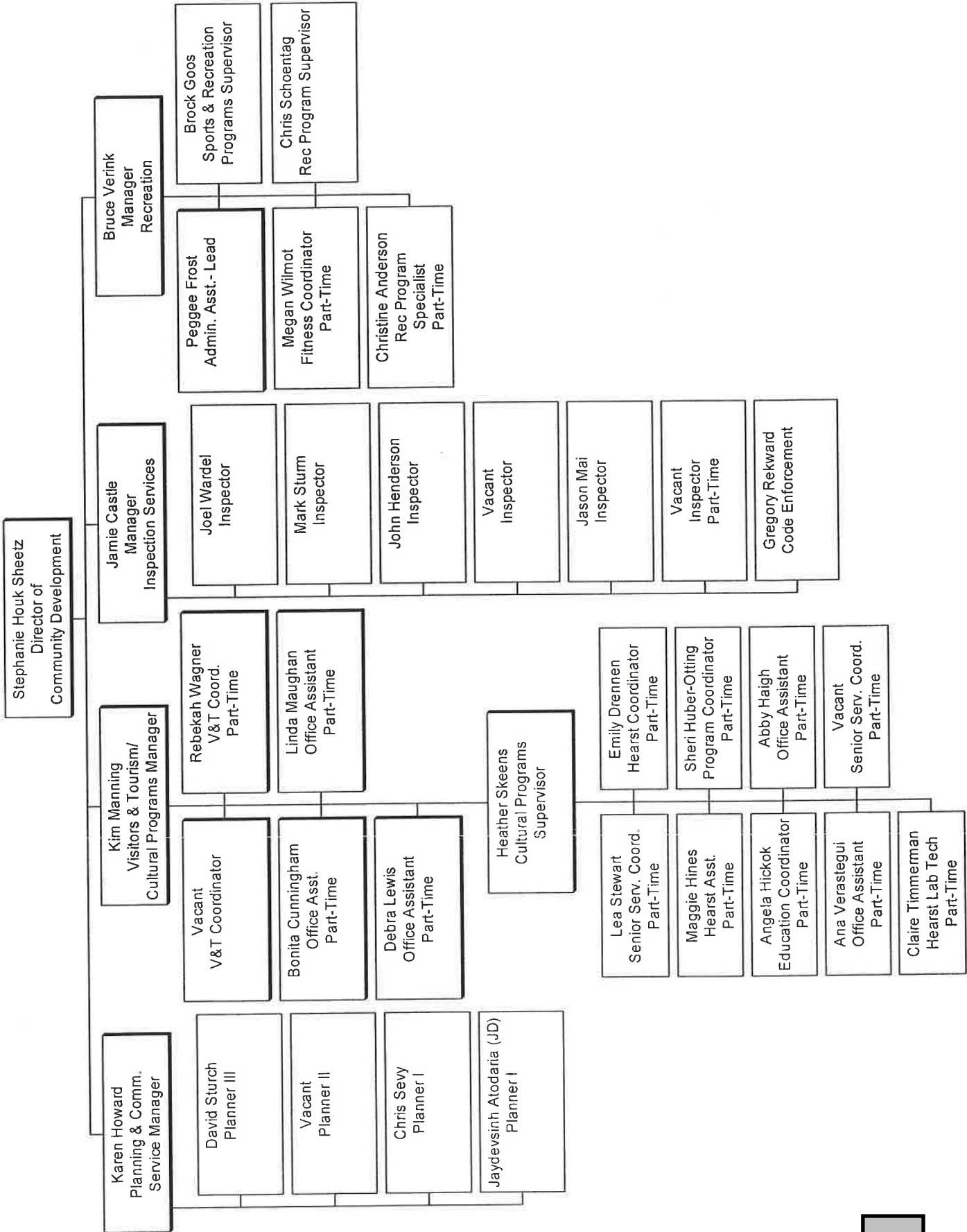


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**City of Cedar Falls
Community Development**



**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT**

Division: CD/Administration
Fund: General (101.2205)
Program: Community and Economic
Development

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	0	0	0	0	647,500	651,200	658,600
General	11,529	9,762	21,520	17,348	28,236	38,667	31,990
Property Tax	173,179	174,523	179,910	177,464	288,034	279,333	284,210
Total	\$184,708	\$184,285	\$201,430	\$194,811	\$963,770	\$969,200	\$974,800
% Of Total Property Tax Levy	0.90%	0.87%	0.84%	0.85%	1.28%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	170,730	172,236	183,300	181,199	181,090	186,520	192,120
Commodities	1,333	1,279	4,470	921	4,380	4,380	4,380
Services and Charges	12,645	10,770	13,560	12,591	778,200	778,200	778,200
Capital Outlay	0	0	100	100	100	100	100
Total	\$184,708	\$184,285	\$201,430	\$194,811	\$963,770	\$969,200	\$974,800

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	1.17	1.17	1.15	1.15	1.05	1.05	1.05
Part-Time	0.00	0.00	0.01	0.00	0.00	0.00	0.00
Total	1.17	1.17	1.16	1.15	1.05	1.05	1.05

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available.

**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT**

Division: CD/Admin-MOP
Fund: General (101.3403)
Program: Culture & Recreation

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	642,949	649,626	647,500	647,500	0	0	0
General	13,553	11,422	30,126	15,294	0	0	0
Property Tax	230,248	229,540	280,994	192,909	0	0	0
Total	\$886,750	\$890,587	\$958,620	\$855,702	\$0	\$0	\$0
% Of Total Property Tax Levy	1.20%	1.14%	1.31%	0.93%	0.00%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	153,111	157,748	168,450	65,532	0	0	0
Commodities	0	21	250	250	0	0	0
Services and Charges	733,639	732,818	789,920	789,920	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Total	\$886,750	\$890,587	\$958,620	\$855,702	\$0	\$0	\$0

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	1.50	1.50	1.50	1.50	0.00	0.00	0.00
Part-Time	0.00	0.00	0.15	0.00	0.00	0.00	0.00
Total	1.50	1.50	1.65	1.50	0.00	0.00	0.00

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available.

**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT**

Division: CD/Inspection Services
Fund: General (101.2235)
Program: Public Safety

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	604,439	561,019	640,000	630,344	640,000	682,500	820,179
General	5,951	11,227	28,880	24,416	15,865	18,099	0
Property Tax	180,568	314,571	307,080	313,805	291,685	271,321	176,840
Total	\$790,958	\$886,817	\$975,960	\$968,566	\$947,550	\$971,920	\$997,020
% Of Total Property Tax Levy	0.94%	1.57%	1.43%	1.51%	1.29%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	692,275	800,904	867,930	859,838	812,360	836,730	861,830
Commodities	9,788	8,631	14,230	28,696	22,980	22,980	22,980
Services and Charges	88,655	77,282	93,050	79,282	111,460	111,460	111,460
Capital Outlay	240	0	750	750	750	750	750
Total	\$790,958	\$886,817	\$975,960	\$968,566	\$947,550	\$971,920	\$997,020

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	7.50	7.50	8.87	8.50	8.62	8.62	8.62
Part-Time	0.34	0.34	1.18	0.34	0.79	0.79	0.79
Total	7.84	7.84	10.05	8.84	9.41	9.41	9.41

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available.

**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT**

Division: CD/Planning & Community Services
Fund: General (101.2245)
Program: Community & Econ. Dev.

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	367,183	301,131	419,000	442,779	415,000	242,500	252,500
General	15,274	21,191	28,242	11,133	46,038	91,464	77,032
Property Tax	268,762	412,796	252,398	139,854	467,722	611,626	633,398
Total	\$651,219	\$735,118	\$699,640	\$593,766	\$928,760	\$945,590	\$962,930
% Of Total Property Tax Levy	0.08%	0.11%	1.18%	0.67%	2.08%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	534,912	460,214	453,170	396,123	561,040	577,870	595,210
Commodities	4,236	4,333	9,800	4,481	10,400	10,400	10,400
Services and Charges	112,071	270,571	236,580	193,072	357,230	357,230	357,230
Capital Outlay	0	0	90	90	90	90	90
Total	\$651,219	\$735,118	\$699,640	\$593,766	\$928,760	\$945,590	\$962,930

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	5.88	5.88	4.45	4.45	5.55	5.55	5.55
Part-Time	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Total	5.98	5.98	4.55	4.55	5.65	5.65	5.65

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available.

**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT**

Division: CD/Cultural Services
Fund: General (101.3480)
Program: Culture & Recreation

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	170,907	170,907	190,800	195,430	200,800	202,700	205,400
General	17,671	17,671	31,160	22,271	32,979	45,012	38,742
Property Tax	237,619	281,743	260,040	229,778	310,211	299,658	315,978
Total	\$426,197	\$470,321	\$482,000	\$447,479	\$543,990	\$547,370	\$560,120
% Of Total Property Tax Levy	1.24%	1.41%	1.21%	1.11%	1.37%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	296,387	326,464	363,140	340,301	412,600	424,980	437,730
Commodities	26,765	22,934	24,600	19,589	23,600	23,600	23,600
Services and Charges	89,415	105,578	90,260	83,589	98,790	98,790	98,790
Capital Outlay	13,630	15,345	4,000	4,000	9,000	0	0
Total	\$426,197	\$470,321	\$482,000	\$447,479	\$543,990	\$547,370	\$560,120

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Part-Time	5.70	5.70	6.43	6.43	7.08	7.08	7.08
Total	6.70	6.70	7.43	7.43	8.08	8.08	8.08

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available.

29-Jan-20

Genfund2

**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT**

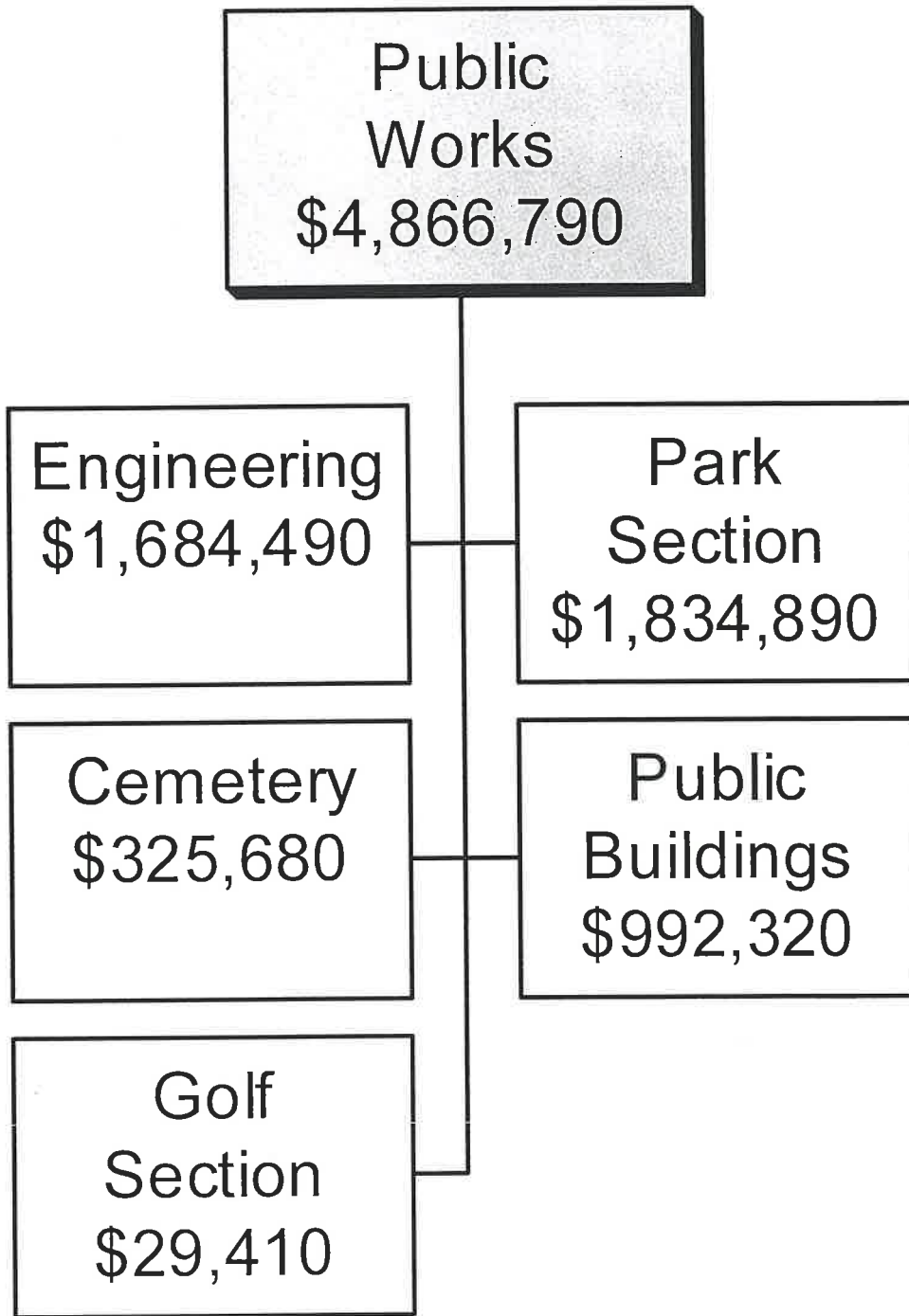
Division: CD/Recreation
Fund: General (101.3453)
Program: Culture & Recreation

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	1,291,357	1,291,357	1,191,000	1,300,182	1,191,000	1,230,000	1,245,000
General	32,083	24,290	77,485	75,026	70,715	95,527	82,278
Property Tax	532,948	515,178	685,095	793,836	755,975	730,623	768,482
Total	\$1,856,388	\$1,830,825	\$1,953,580	\$2,169,044	\$2,017,690	\$2,056,150	\$2,095,760
% Of Total Property Tax Levy	2.78%	2.57%	3.20%	3.81%	3.36%		

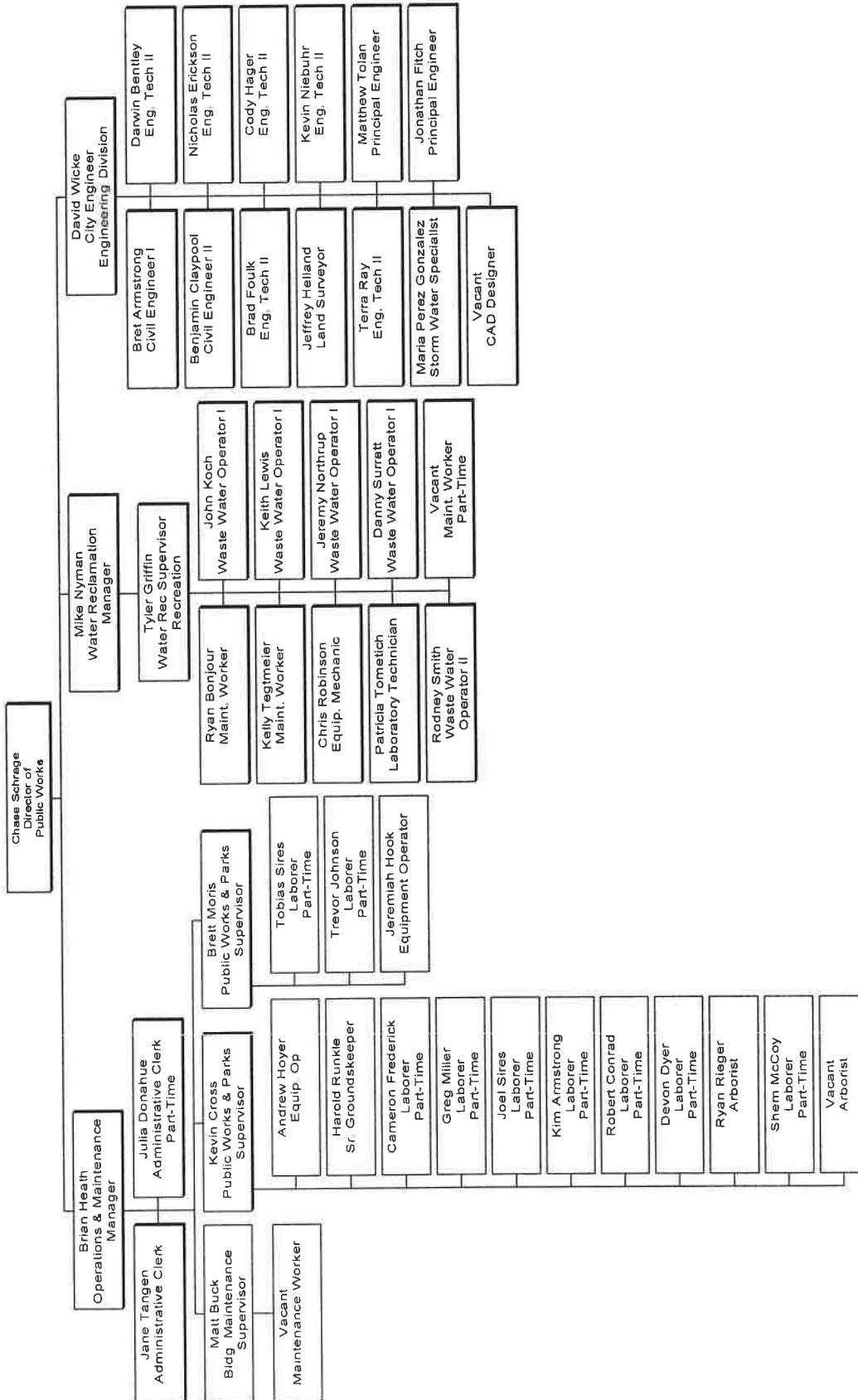
Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	1,012,535	1,047,080	1,223,400	1,500,495	1,281,850	1,320,310	1,359,920
Commodities	163,156	163,014	177,400	168,549	193,800	193,800	193,800
Services and Charges	514,549	486,069	552,780	500,000	542,040	542,040	542,040
Capital Outlay	6,148	14,662	0	0	0	0	0
Transfers	160,000	120,000	0	0	0	0	0
Total	\$1,856,388	\$1,830,825	\$1,953,580	\$2,169,044	\$2,017,690	\$2,056,150	\$2,095,760

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	3.00	3.00	4.00	3.00	4.00	4.00	4.00
Part-Time	30.96	30.96	30.23	30.96	30.96	30.96	30.96
Total	33.96	33.96	34.23	33.96	34.96	34.96	34.96

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available.



City of Cedar Falls
Public Works



Financial Services
Jan. 27, 2020

Item 1.

29-Jan-20

Genfund2

**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF PUBLIC WORKS**

Division: PW/Engineering Services
Fund: General (101.2225)
Program: Public Works

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	563,989	442,113	735,000	406,864	735,000	751,000	752,000
General	32,697	46,747	68,877	97,958	74,227	104,440	92,035
Property Tax	599,473	939,225	647,363	1,037,059	875,263	874,050	931,795
Total	\$1,196,159	\$1,428,084	\$1,451,240	\$1,541,880	\$1,684,490	\$1,729,490	\$1,775,830
% Of Total Property Tax Levy	3.13%	4.68%	3.02%	4.98%	3.88%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	960,482	957,051	1,252,860	1,198,903	1,483,490	1,527,990	1,573,830
Commodities	8,769	13,057	19,200	9,028	24,000	24,000	24,000
Services and Charges	221,864	394,740	174,180	328,950	172,000	172,500	173,000
Capital Outlay	5,044	63,236	5,000	5,000	5,000	5,000	5,000
Total	\$1,196,159	\$1,428,084	\$1,451,240	\$1,541,880	\$1,684,490	\$1,729,490	\$1,775,830

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	12.58	12.58	12.43	12.43	13.71	13.71	13.71
Part-Time	0.49	0.49	0.65	0.65	1.05	1.05	1.05
Total	13.07	13.07	13.08	13.08	14.76	14.76	14.76

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available.

**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF PUBLIC WORKS**

Division: PW/Cemetery
Fund: General (101.3413)
Program: Culture & Recreation

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	159,298	143,864	128,430	142,182	130,760	131,000	131,500
General	6,794	6,374	20,911	15,761	14,682	21,032	18,413
Property Tax	120,851	139,219	185,869	173,101	180,238	182,268	193,267
Total	\$286,943	\$289,457	\$335,210	\$331,044	\$325,680	\$334,300	\$343,180
% Of Total Property Tax Levy	0.63%	0.69%	0.87%	0.83%	0.80%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	257,709	256,287	271,090	274,210	287,470	296,090	304,970
Commodities	4,976	9,663	15,000	12,279	15,000	15,000	15,000
Services and Charges	24,258	23,507	48,120	43,555	22,210	22,210	22,210
Capital Outlay	0	0	1,000	1,000	1,000	1,000	1,000
Total	\$286,943	\$289,457	\$335,210	\$331,044	\$325,680	\$334,300	\$343,180

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	2.00	2.00	2.00	2.00	2.05	2.00	2.00
Part-Time	2.45	2.45	3.45	3.45	3.45	3.45	3.45
Total	4.45	4.45	5.45	5.45	5.50	5.45	5.45

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available.

**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF PUBLIC WORKS**

Division: PW/Golf
Fund: General (101.3423)
Program: Culture & Recreation

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	32,758	7,069	30,000	35,250	29,410	29,410	29,410
General	7,321	4,196	1,307	0	0	0	0
Property Tax	112,073	83,463	10,023	0	0	0	0
Total	\$152,152	\$94,728	\$41,330	35,250	\$29,410	\$29,410	\$29,410
% Of Total Property Tax Levy	0.59%	0.42%	0.05%	0.00%	0.00%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	82,789	44,206	0	0	0	0	0
Commodities	11,257	1,266	0	0	0	0	0
Services and Charges	58,106	49,256	41,330	35,250	29,410	29,410	29,410
Capital Outlay	0	0	0	0	0	0	0
Total	\$152,152	\$94,728	\$41,330	\$35,250	\$29,410	\$29,410	\$29,410

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	0.75	0.00	0.00	0.00	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.75	0.00	0.00	0.00	0.00	0.00	0.00

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available.

**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF PUBLIC WORKS**

Division: PW/Park
Fund: General (101.3433)
Program: Culture & Recreation

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	88,593	85,571	90,750	82,749	88,340	98,790	99,690
General	100,237	79,559	172,609	141,035	179,119	208,485	177,750
Property Tax	1,439,723	1,342,281	1,408,111	1,406,625	1,567,431	1,308,485	1,370,190
Total	\$1,628,553	\$1,507,411	\$1,671,470	\$1,630,409	\$1,834,890	\$1,615,760	\$1,647,630
% Of Total Property Tax Levy	7.52%	6.70%	6.57%	6.76%	6.96%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	700,569	738,259	871,290	895,468	895,540	922,410	950,080
Commodities	128,426	76,482	131,910	72,864	131,910	131,910	131,910
Services and Charges	705,218	671,902	528,270	522,076	457,640	457,640	457,640
Capital Outlay	94,340	20,768	140,000	140,000	349,800	103,800	108,000
Total	\$1,628,553	\$1,507,411	\$1,671,470	\$1,630,409	\$1,834,890	\$1,615,760	\$1,647,630

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	5.25	5.25	5.00	5.00	5.00	5.00	5.00
Part-Time	11.36	11.98	11.98	11.98	12.71	12.71	12.71
Total	16.61	17.23	16.98	16.98	17.71	17.71	17.71

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available.

**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF PUBLIC WORKS**

Division: PW/Public Buildings
Fund: General (101.6616)
Program: General Government

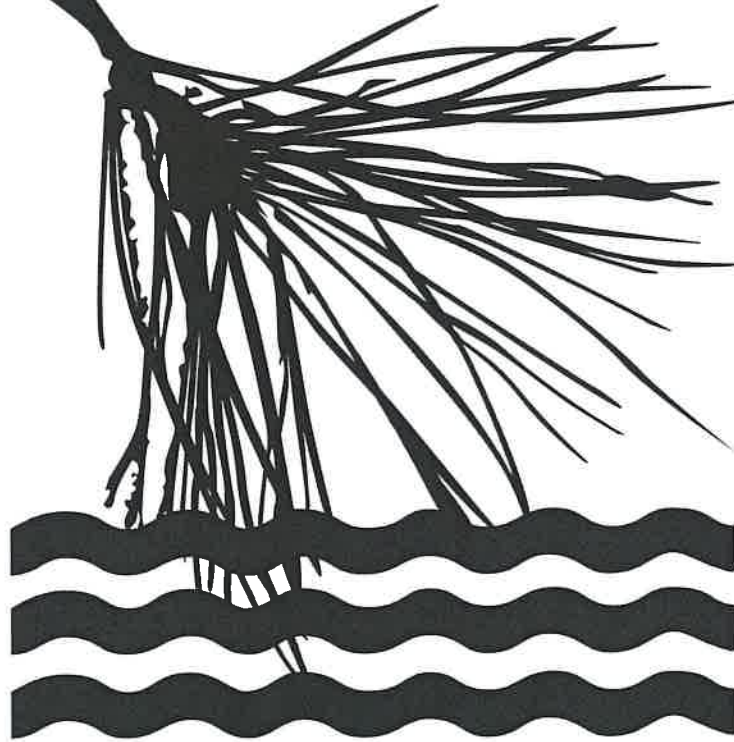
Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	69,214	79,898	82,940	77,940	82,860	85,200	87,600
General	41,438	37,032	78,101	63,228	98,868	102,405	101,308
Property Tax	570,432	582,255	614,109	608,160	810,592	563,706	686,513
Total	\$681,083	\$699,185	\$775,150	\$749,328	\$992,320	\$751,310	\$875,420
% Of Total Property Tax Levy	2.98%	2.90%	2.87%	2.92%	3.60%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	112,742	113,567	133,740	125,197	132,900	136,890	141,000
Commodities	114,587	105,280	137,930	124,510	137,930	137,930	137,930
Services and Charges	432,897	435,517	465,480	461,621	461,490	461,490	461,490
Capital Outlay	20,857	44,821	38,000	38,000	260,000	15,000	135,000
Total	\$681,083	\$699,185	\$775,150	\$749,328	\$992,320	\$751,310	\$875,420

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	1.00	1.00	1.50	1.50	1.50	1.50	1.50
Part-Time	0.73	0.73	0.00	0.00	0.00	0.00	0.00
Total	1.73	1.73	1.50	1.50	1.50	1.50	1.50

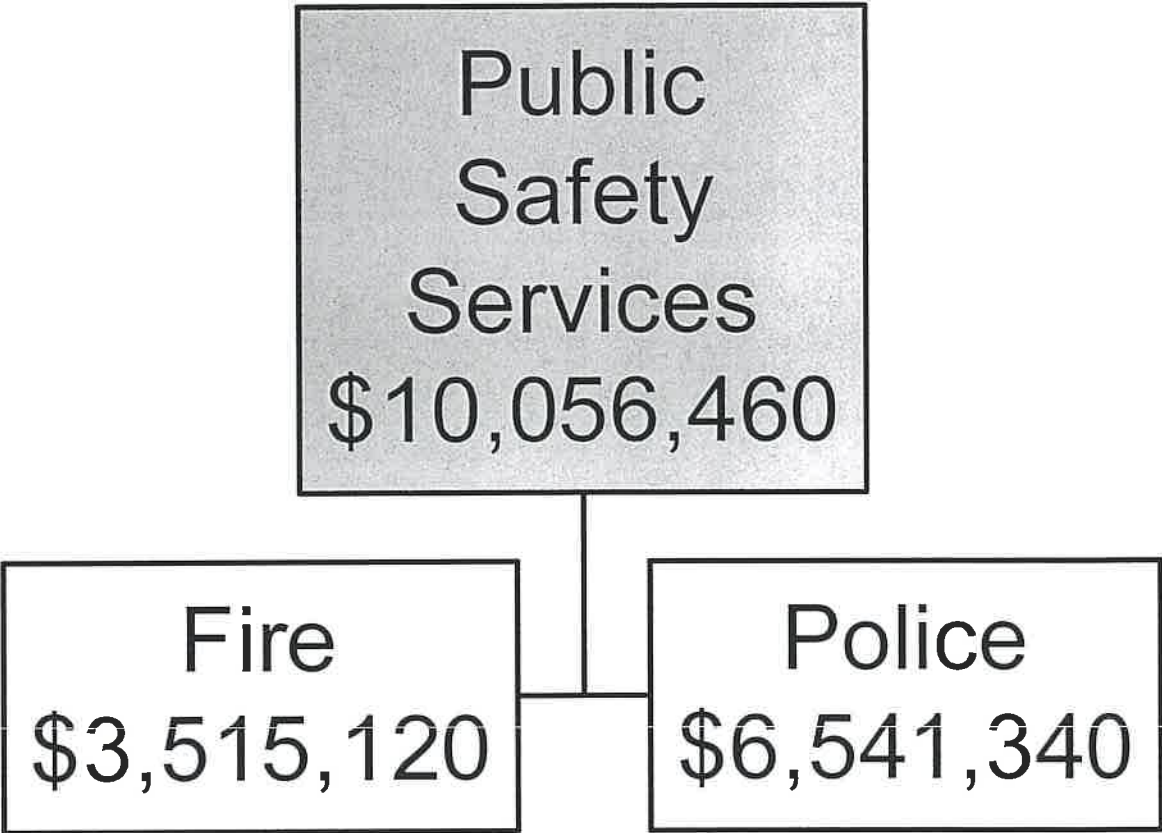
NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available.

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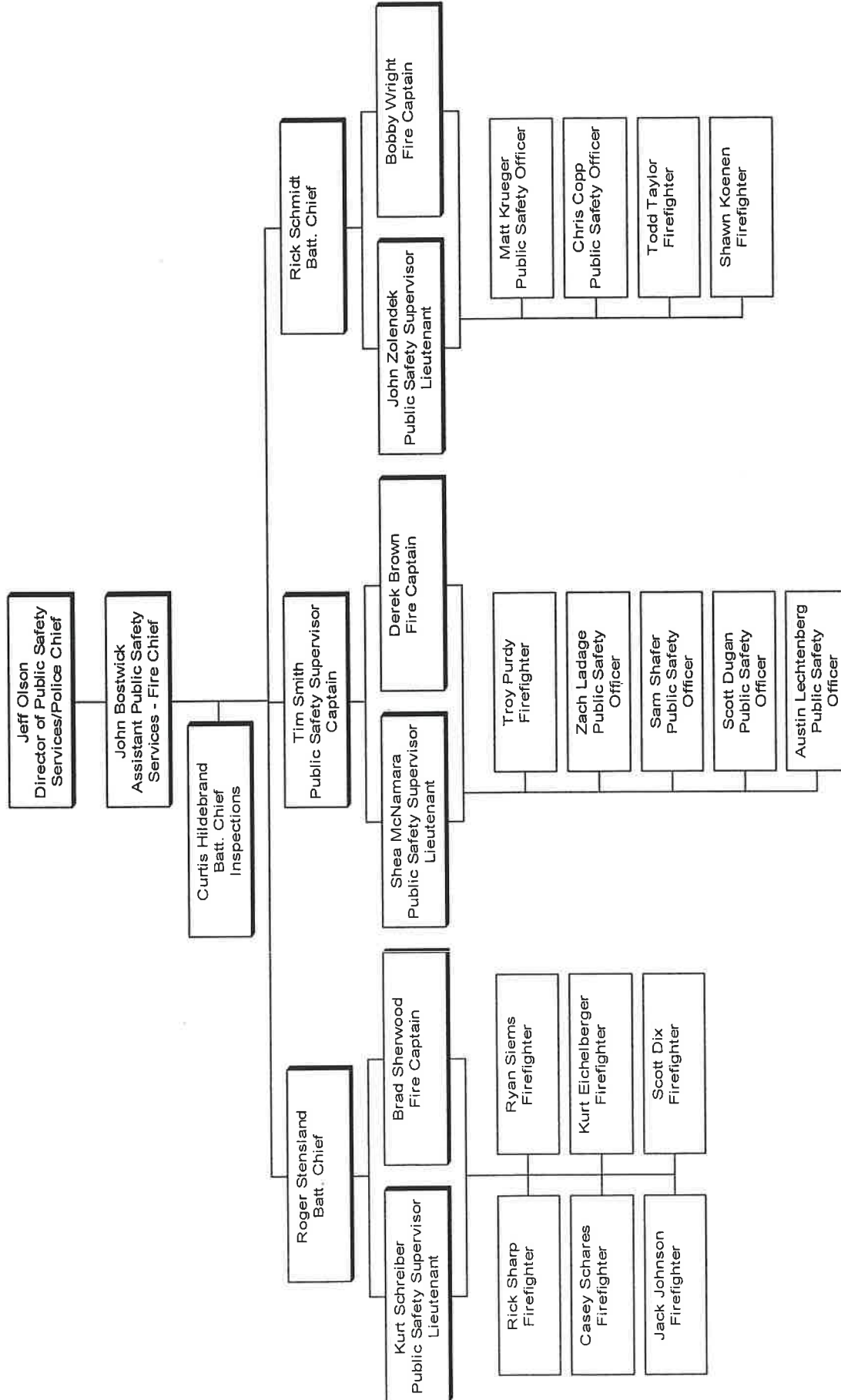


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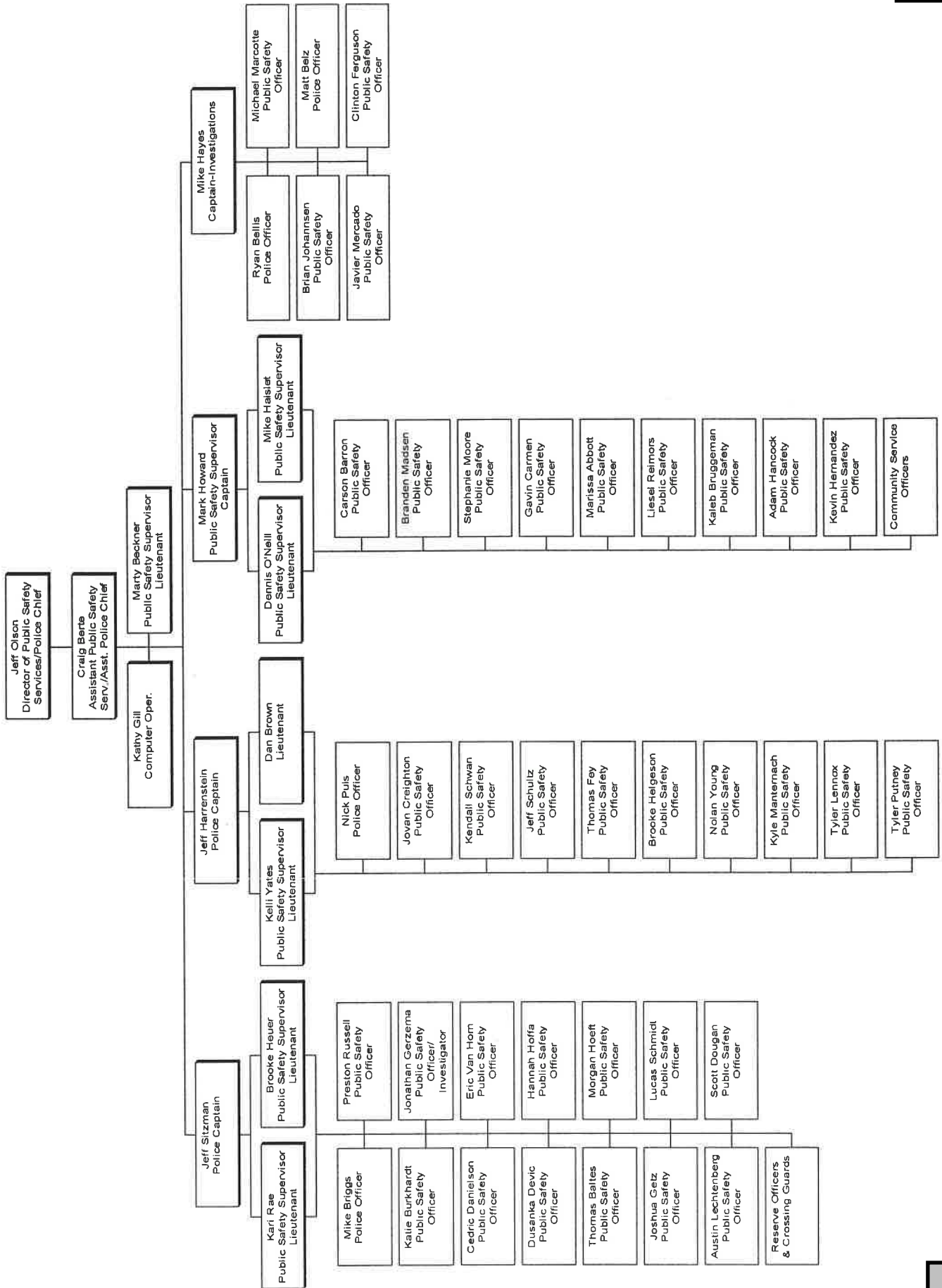


City of Cedar Falls
Public Safety Services - Fire Division

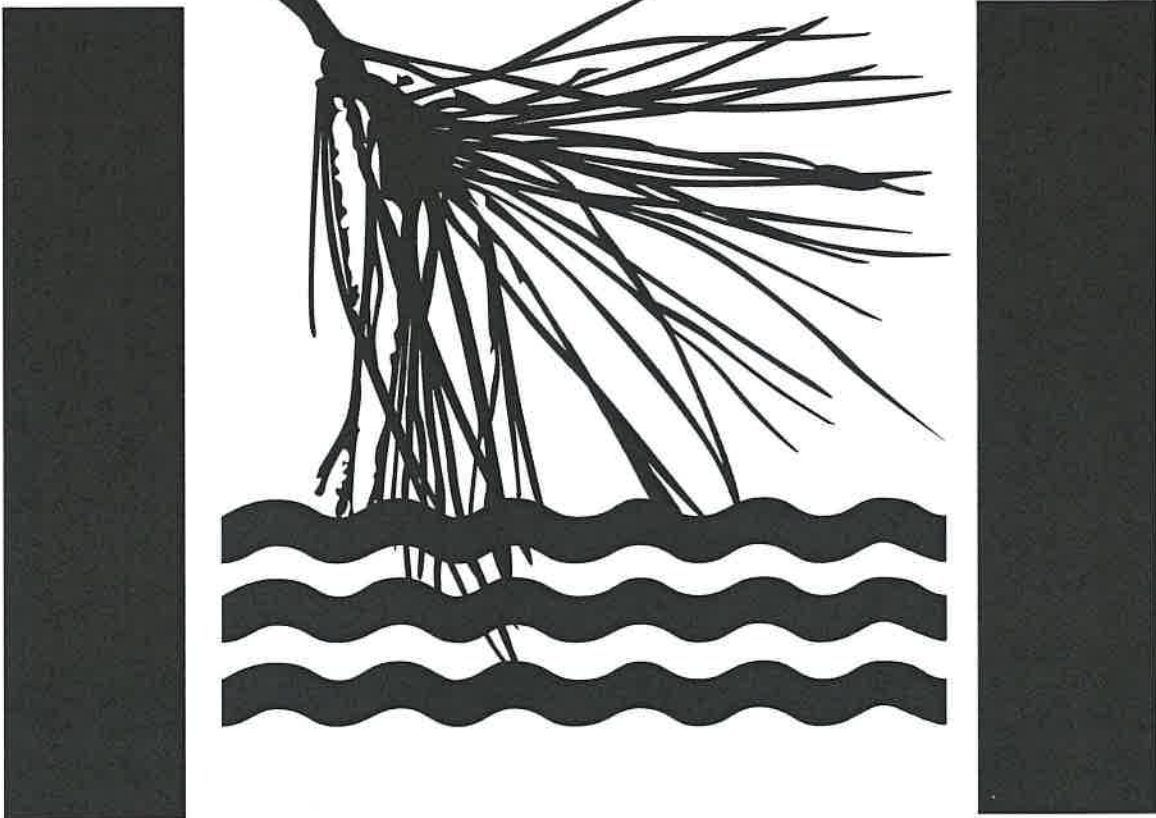


City of Cedar Falls
Public Safety Services - Police Division

Item 1.



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**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF PUBLIC SAFETY SERVICES**

Division: PSS/Fire Operations
Fund: General (101.4511)
Program: Public Safety

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	745,637	799,790	810,300	841,803	841,500	866,530	992,150
General	161,511	156,146	244,895	271,140	244,136	368,250	304,357
Property Tax	2,386,191	2,681,788	2,178,475	2,689,322	2,429,484	2,357,860	2,403,163
Total	\$3,293,339	\$3,637,724	\$3,233,670	\$3,802,264	\$3,515,120	\$3,592,640	\$3,699,670
% Of Total Property Tax Levy	15.73%	16.82%	14.16%	15.98%	14.05%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	2,767,611	2,971,101	2,622,570	3,139,060	2,789,120	2,872,640	2,958,670
Commodities	73,670	104,721	94,750	62,812	104,750	104,750	104,750
Services and Charges	449,238	510,909	501,350	585,393	615,250	615,250	615,250
Capital Outlay	2,820	50,993	15,000	15,000	6,000	0	21,000
Total	\$3,293,339	\$3,637,724	\$3,233,670	\$3,802,264	\$3,515,120	\$3,592,640	\$3,699,670

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	29.81	27.91	24.91	24.91	24.93	24.93	24.93
Part-Time	0.60	0.60	0.60	0.60	0.90	0.90	0.90
Total	30.41	28.51	25.51	25.51	25.83	25.83	25.83

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available. In addition, cross trained, alternative staff are not included in these figures.

**CITY OF CEDAR FALLS
FY2020 BUDGET
DEPARTMENT OF PUBLIC SAFETY SERVICES**

Division: PSS/Police Operations
Fund: General (101.5521)
Program: Public Safety

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cash	0	0	0	0	0	0	0
Direct	177,992	205,367	152,500	143,695	152,500	152,500	152,500
General	322,755	306,831	649,969	537,854	627,459	928,869	779,528
Property Tax	4,631,245	5,083,662	5,476,771	5,318,410	5,761,381	5,711,001	5,898,292
Total	\$5,131,991	\$5,595,860	\$6,279,240	\$5,999,959	\$6,541,340	\$6,792,370	\$6,830,320
% Of Total Property Tax Levy	28.52%	29.92%	30.44%	29.61%	29.57%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	4,073,818	4,509,502	4,996,310	4,632,959	5,192,590	5,348,370	5,508,820
Commodities	88,375	122,926	168,050	168,637	169,050	169,050	169,050
Services and Charges	944,177	942,033	1,008,130	1,091,613	1,135,950	1,135,950	1,135,950
Capital Outlay	25,621	21,399	106,750	106,750	43,750	139,000	16,500
Total	\$5,131,991	\$5,595,860	\$6,279,240	\$5,999,959	\$6,541,340	\$6,792,370	\$6,830,320

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full-Time	41.84	48.84	54.50	54.50	54.17	54.17	54.17
Part-Time	6.38	6.88	6.93	6.93	7.56	7.56	7.56
Total	48.22	55.72	61.43	61.43	61.73	61.73	61.73

NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available. In addition, cross trained, alternative staff are not included in these figures.

OTHER FUND REVENUE SUMMARY

	FY18 Actual	FY19 Actual	FY20 Budgeted	FY20 Projected	FY21 Budgeted	FY22 Proposed	FY23 Proposed
Cable TV							
Cable Television	521,868	526,296	515,000	526,656	515,000	516,000	517,000
Peg Fees	39,835	37,660	40,000	36,145	40,000	40,000	40,000
Interest	23,136	39,134	15,000	48,244	25,000	20,000	20,000
Miscellaneous	5,129	5,846	1,500	1,608	1,500	1,500	1,500
Total Revenue	589,967	608,935	571,500	612,653	581,500	577,500	578,500
Data Processing							
Data Processing	1,274,542	1,294,208	1,181,930	1,181,930	1,024,300	1,490,400	1,255,390
Interest Income	13,321	27,315	0	34,440	0	0	0
Miscellaneous Income	0	75	0	0	0	0	0
Total Revenue	1,287,862	1,321,598	1,181,930	1,216,370	1,024,300	1,490,400	1,255,390
Parking Fund							
Meter Collections	6,429	6,894	7,000	6,881	25,000	30,000	30,000
Parking Violations	131,340	123,038	160,000	138,551	160,000	180,000	200,000
Parking Permits	29,308	26,484	20,000	24,331	30,000	40,000	40,000
Miscellaneous Income	0	0	0	9,120	0	0	0
Interest	11,395	19,926	3,000	22,086	3,000	3,000	3,000
Total Revenue	178,472	176,342	190,000	200,968	218,000	253,000	273,000
Vehicle Replacement							
Vehicle Rental Fees	290,000	330,000	304,000	304,000	340,000	400,000	350,000
Total Revenue	290,000	330,000	304,000	304,000	340,000	400,000	350,000
Debt Service							
Debt Srvc Tax - Property	1,068,706	522,810	888,720	879,833	664,150	661,100	662,450
Debt Service TIF	3,262,886	3,568,633	2,735,310	2,707,957	2,988,090	3,000,000	3,100,000
Debt Service Utilities	1,115,696	16,388	0	0	0	0	0
Debt Service Transfer	1,966,840	1,796,871	2,835,980	2,835,980	2,810,380	3,055,910	3,386,190
Debt Service - Misc.	0	0	0	24,697	0	0	0
Total Revenue	7,414,127	5,904,702	6,460,010	6,448,466	6,462,620	6,717,010	7,148,640
Hospital							
Interest Income	243,937	317,731	413,100	413,100	481,730	500,000	525,000
Lease Income	31,796	31,796	31,800	31,800	31,800	31,800	31,800
Sewer Farm Lease	127,458	118,340	136,500	136,500	125,000	125,000	125,000
Miscellaneous	725,127	729,110	640,000	640,000	640,000	640,000	640,000
Total Revenue	1,128,318	1,196,977	1,221,400	1,221,400	1,278,530	1,296,800	1,321,800
Trust & Agency							
Retirement & Pension	1,458,536	1,604,832	1,497,800	1,482,822	1,617,110	1,666,670	2,049,010
Trust & Ag. Prop Tax Ger	1,616,781	2,245,607	1,599,680	1,593,184	2,626,090	2,721,690	2,808,100
S.S.M.I.D.-downtown	170,419	202,680	175,100	173,349	186,380	176,000	176,500
S.S.M.I.D.-college hill	28,113	31,225	26,400	26,136	27,030	27,000	27,500
Interest Income	60,784	124,472	117,680	117,680	136,940	140,000	142,000
Total Revenue	3,334,632	4,208,816	3,416,660	3,393,171	4,593,550	4,731,360	5,203,110

	FY18 Actual	FY19 Actual	FY20 Budgeted	FY20 Projected	FY21 Budgeted	FY22 Proposed	FY23 Proposed
Gen. Oblig. Bond							
Bond Proceeds	31,706	3,113,542	1,292,000	0	1,445,000	1,955,000	1,555,000
Federal/State Funding	1,338,354	1,647,196	1,314,500	2,049,797	300,000	0	0
Interest Income	0	12,552	0	96,480	0	0	0
Miscellaneous	3,294,466	1,237,367	91,000	105,000	750,000	0	0
Total Revenue	4,664,525	6,010,657	2,697,500	2,251,277	2,495,000	1,955,000	1,555,000
TIF Bond Funds							
Bond Proceeds	0	0	0	0	0	0	0
Federal/State Funding	0	0	581,750	581,750	344,000	0	0
TIF Transfer	0	35,448	2,544,280	0	2,797,420	2,810,190	2,906,220
Interest Income	0	0	0	0	0	0	0
Miscellaneous	805,624	35,030	126,910	2,544,280	0	0	0
Total Revenue	805,624	70,478	3,252,940	3,126,030	3,141,420	2,810,190	2,906,220
Street Repairs							
Local Sales Tax	4,770,023	5,231,771	5,100,000	5,174,075	5,200,000	5,300,000	5,400,000
Interest	193,334	300,380	60,000	348,055	60,000	50,000	50,000
Federal/State Funding	85,095	683,723	0	0	0	0	0
Ec. Development Trnsf	284,599	0	0	35,000	0	0	0
Miscellaneous	408,919	596,200	0	600,000	0	0	0
Total Revenue	5,741,969	6,812,073	5,160,000	6,157,130	5,260,000	5,350,000	5,450,000
Capital Projects							
TIF - Downtown	961,849	254,447	204,280	202,237	593,660	600,000	610,000
Transfers	2,409,940	1,838,632	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
TIF -Pinnacle Prairie	350,310	113,174	0	0	105,390	50,000	50,000
TIF-College Hill	3,495	32,098	0	0	58,750	60,000	60,000
West 23rd St.	0	0	0	0	0	0	0
Interest Income	336,832	610,785	50,000	699,561	300,000	300,000	300,000
Federal/State Funding	3,631,946	5,369,362	0	62,596	0	0	0
Capital Project Funds	32,772	33,044	0	491,761	287,240	0	0
TIF - South Cedar Falls	0	0	0	0	105,880	107,000	110,000
CFU Transfer	1,669,130	1,690,581	1,560,000	1,560,000	1,700,000	1,750,000	1,800,000
Miscellaneous	372,690	111,857	0	0	0	0	0
Total Revenue	9,768,964	10,053,979	3,114,280	4,316,156	4,450,920	4,167,000	4,230,000
Sr Srv. & Com Ctr.							
Interest Income	0	0	0	0	0	0	0
Rental Income	13,256	24,381	25,000	16,674	25,000	26,000	27,000
Miscellaneous Income	185	417	1,880	362	2,740	4,490	5,330
Trips/Buses	0	0	11,000	998	11,000	11,000	12,000
Hawkeye Valley	170	0	0	0	0	0	0
General Fund Support	25,351	29,145	60,000	66,000	70,000	70,000	70,000
Total Revenue	38,963	53,943	97,880	84,035	108,740	111,490	114,330
Block Grant							
Block Grant	120,248	229,368	257,070	291,936	645,580	664,950	684,900
Program Income	0	0	0	0	0	0	0
Home Program Reimb.	12,044	505	0	31	0	0	0
Total Revenue	132,292	229,873	257,070	291,967	645,580	664,950	684,900
Housing Vouchers							
Housing Vouchers	1,328,726	1,205,406	1,336,490	1,377,117	1,395,700	1,437,570	1,480,700
Interest	9,250	15,199	0	13,903	0	0	0
Program Income	0	0	0	0	0	0	0
Total Revenue	1,337,976	1,220,604	1,336,490	1,391,020	1,395,700	1,437,570	1,480,700

	FY18 Actual	FY19 Actual	FY20 Budgeted	FY20 Projected	FY21 Budgeted	FY22 Proposed	FY23 Proposed
Storm Water							
Storm Water Fees	858,148	908,422	905,000	967,874	950,000	997,500	1,050,000
Permit & Review Fees	24,806	40,075	25,000	30,642	25,000	25,000	25,000
Interest	18,687	38,630	2,000	52,348	20,000	15,000	10,000
Miscellaneous Receipts	206,498	0	0	228,136	0	0	0
Total Revenue	1,108,138	987,127	932,000	1,279,000	995,000	1,037,500	1,085,000
Sewer							
Sewer Rental Collections	6,006,832	6,425,530	6,500,000	6,756,412	6,825,000	7,166,250	7,524,560
Industrial User Fees	24,207	25,344	15,000	35,249	15,000	15,000	15,000
Interest Sewer Rental	85,355	178,435	15,000	216,637	150,000	150,000	150,000
Farm Rental	105,120	97,600	115,000	97,600	100,000	100,000	100,000
Sewer Rental Miscel.	727,089	5,103	5,000	2,437	5,000	5,000	5,000
Total Revenue	6,948,602	6,732,011	6,650,000	7,108,335	7,095,000	7,436,250	7,794,560
Sewer Revenue Bond							
Interest Income	0	12,552	0	0	0	0	0
Bond Proceeds	34,144	5,159,241	1,600,000	0	0	3,165,000	8,000,000
Total Revenue	34,144	5,171,794	1,600,000	0	0	3,165,000	8,000,000
Visitor & Tourism							
Xfer Hotel/Motel - Visitor	434,360	438,936	437,500	437,500	437,500	440,000	445,000
Interest Income	11,416	19,801	2,000	20,846	15,000	10,000	5,000
Building Rental Fees	7,385	8,188	5,000	5,000	5,000	5,000	5,000
Bldg Reserve Transfer	0	0	21,880	21,880	21,880	22,000	22,250
Gift Shop Receipts	7,098	5,723	5,000	8,360	5,000	5,100	5,200
Postage Income	4,759	1,936	0	0	0	0	0
Tourism Marketing Trans.	78,185	79,009	78,750	78,750	78,750	79,200	80,100
Media Income	7,034	2,824	0	2,580	0	0	0
Special Projects	3,620	3,170	0	0	0	0	0
Brochures & Pub Income	3,447	0	0	0	0	0	0
Miscellaneous Income	1,816	3,958	6,000	6,000	6,000	6,000	6,000
Total Revenue	559,119	563,543	556,130	580,915	569,130	567,300	568,550
MOP Capital Reserves							
Assessment Transfer	0	0	0	0	0	0	0
Softball Fees	15,923	13,505	15,000	12,612	5,000	0	0
Golf Fees	114,828	10,000	176,000	30,000	0	85,000	0
Rec Fees	294,757	247,617	828,000	148,083	1,032,500	344,000	35,000
Interest Income	29,432	56,271	0	71,328	0	0	0
Library Gifts & Memorials	5,819	96	0	764	0	0	0
Cultural Fees	87,211	33,866	10,000	8,400	0	7,000	45,170
Total Revenue	547,969	361,355	1,029,000	271,187	1,037,500	436,000	80,170
Refuse							
Refuse Collections	2,398,729	2,430,602	2,500,000	2,496,815	2,500,000	2,500,000	2,500,000
Transfer Station Fees	322,596	242,134	260,000	256,233	260,000	260,000	270,000
Yard Waste Fees	1,824	2,151	2,000	3,230	2,000	2,000	2,000
Bag Tags	265	342	0	71	0	0	0
Interest Refuse	53,040	102,405	20,000	123,895	50,000	50,000	50,000
Refuse Miscellaneous	43,506	134,468	20,000	20,000	20,000	20,000	20,000
Recycling	261,764	216,387	200,000	167,566	200,000	200,000	200,000
Transfer Sewer Rental	0	0	0	0	145,680	150,050	154,552
Transfer Street Const.	190,400	198,420	203,160	203,160	145,680	150,047	154,548
Total Revenue	3,272,125	3,326,910	3,205,160	3,270,970	3,323,360	3,332,098	3,351,100

	FY18 Actual	FY19 Actual	FY20 Budgeted	FY20 Projected	FY21 Budgeted	FY22 Proposed	FY23 Proposed
Landfill Cash							
Landfill Cash	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0
Sewer TIF Bond							
Interest Income	0	0	0	0	0	0	0
Bond Proceeds	0	0	0	0	0	0	0
TIF Transfer	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0
Street Construction							
Road Use Tax	5,009,572	5,072,219	4,770,090	5,456,743	5,025,280	5,044,910	5,084,170
Federal/State Funding	0	0	0	0	0	0	0
Miscellaneous	102,639	126,868	10,000	5,875	10,000	10,000	10,000
Total Revenue	5,112,211	5,199,087	4,780,090	5,462,619	5,035,280	5,054,910	5,094,170
Street Improvement Fund							
Federal/State Funding	1,070,298	501,250	0	0	0	0	0
Miscellaneous	0	533,438	0	3,706,017	0	0	0
Interest	3,744	0	0	0	0	0	0
Total Revenue	1,074,042	1,034,688	0	3,706,017	0	0	0
Vehicle Maintenance							
Veh. Maintenance Fees	1,794,490	1,752,850	1,732,150	1,732,150	1,672,250	1,575,340	1,631,750
Interest Veh. Maintenance	28,593	55,479	5,000	72,690	5,000	5,000	5,000
Veh. Maintenance Miscell	68,708	83,740	30,000	71,333	30,000	30,000	30,000
Total Revenue	1,891,791	1,892,068	1,767,150	1,876,174	1,707,250	1,610,340	1,666,750
Total Revenues	57,261,834	63,467,562	49,781,190	54,569,862	51,758,380	54,601,668	60,191,890

OTHER FUND EXPENSES SUMMARY

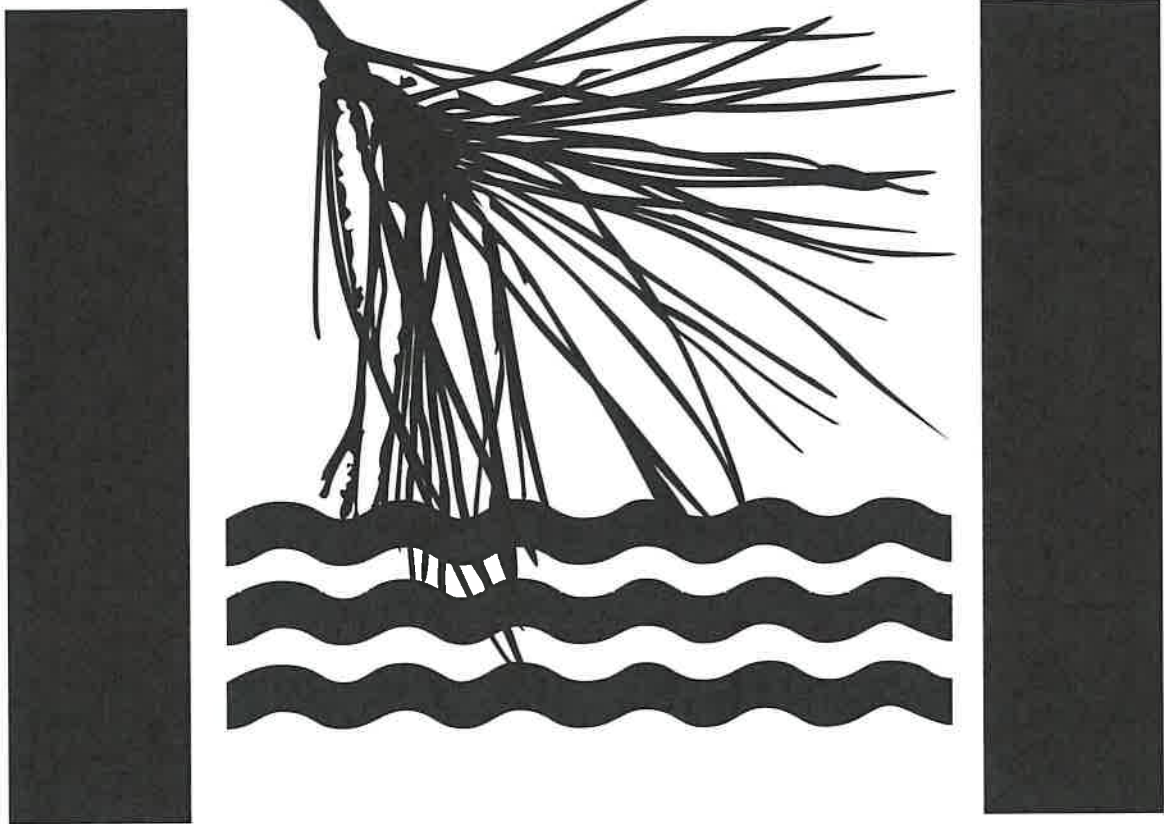
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	FY18 Actual	FY19 Actual	FY20 Budgeted	FY20 Projected	FY21 Budgeted	FY22 Proposed	FY23 Proposed
Cable TV							
Personal Services	278,283	278,265	342,590	331,110	338,280	348,430	358,880
Commodities	9,693	11,161	12,200	6,355	12,200	12,570	12,950
Service & Charges	65,227	75,585	83,090	80,356	81,130	83,560	86,070
Capital Outlay	257,333	96,825	395,000	395,000	215,000	105,000	105,000
Tranfers	23,907	26,173	27,530	27,530	32,210	33,180	34,180
Total Expenditures	634,443	488,009	860,410	840,350	678,820	582,740	597,080
Data Processing							
Personal Services	410,587	507,056	522,570	511,151	542,910	559,200	575,980
Commodities	10,649	12,575	11,000	5,470	12,000	12,360	12,730
Service & Charges	423,773	383,256	439,530	427,073	448,310	461,760	475,610
Capital Outlay	316,534	196,109	216,330	216,330	328,580	457,080	191,070
Total Expenditures	1,161,543	1,098,997	1,189,430	1,160,024	1,331,800	1,490,400	1,255,390
Parking Fund							
Personal Services	82,944	82,728	157,420	129,621	244,330	251,660	259,210
Commodities	5,810	4,037	7,500	2,127	7,800	8,030	8,270
Service & Charges	47,436	139,457	143,930	129,793	142,630	146,910	151,320
Capital Outlay	0	0	100,000	100,000	53,500	268,500	0
Tranfers	9,780	9,880	13,660	13,660	21,380	22,020	22,680
Total Expenditures	145,970	236,102	422,510	375,201	469,640	697,120	441,480
Sr. Svcs. & Com. Ctr.							
Personal Services	6,134	13,982	43,890	32,264	45,070	46,420	47,810
Commodities	170	1,022	4,400	58	4,400	4,530	4,670
Service & Charges	21,848	26,552	34,850	35,975	42,290	43,560	44,870
Capital Outlay	0	0	500	500	500	500	500
Tranfers	10,810	12,388	14,240	14,240	16,480	16,480	16,480
Total Expenditures	38,963	53,943	97,880	83,036	108,740	111,490	114,330
Vehicle Replacement							
Capital Outlay	285,732	289,268	304,000	304,000	340,000	400,000	350,000
Total Expenditures	285,732	289,268	304,000	304,000	340,000	400,000	350,000
Hospital							
Transfer	0	0	0	0	0	0	0
Health Care	111,208	11,220	200,440	200,440	199,000	200,000	200,000
Capital Outlay	0	0	0	0	20,000	0	0
Total Expenditures	111,208	11,220	200,440	200,440	219,000	200,000	200,000
Trust & Agency							
Personal Services	1,517,875	1,537,311	1,615,480	1,482,089	1,754,050	1,806,670	2,191,010
Tranfers	1,661,195	2,329,842	1,401,180	1,401,180	2,839,500	2,924,690	3,012,100
Total Expenditures	3,179,071	3,867,153	3,016,660	2,883,269	4,593,550	4,731,360	5,203,110
Debt Service							
Capital Outlay	1,000	0	0	0	0	0	0
Debt Service	4,292,978	2,532,014	3,915,730	3,915,730	3,665,200	3,906,824	4,242,420
TIF Transfers	3,077,698	3,377,796	2,544,280	2,544,280	2,797,420	2,810,190	2,906,220
Total Expenditures	7,371,676	5,909,810	6,460,010	6,460,010	6,462,620	6,717,014	7,148,640
Gen. Oblig. Bond							
Capital Outlay	8,842,657	7,304,050	2,697,500	900,000	2,495,000	1,955,000	1,555,000
Tranfers	0	0	0	0	0	0	0
Total Expenditures	8,842,657	7,304,050	2,697,500	900,000	2,495,000	1,955,000	1,555,000

	FY18 Actual	FY19 Actual	FY20 Budgeted	FY20 Projected	FY21 Budgeted	FY22 Proposed	FY23 Proposed
TIF Bond Fund							
Capital Outlay	260,570	4,011,687	11,370,030	11,370,030	14,444,520	9,399,410	7,465,630
Total Expenditures	260,570	4,011,687	11,370,030	11,370,030	14,444,520	9,399,410	7,465,630
Street Repairs							
Capital Outlay	7,486,194	6,574,184	7,362,800	11,068,817	4,083,000	10,333,250	4,643,000
Total Expenditures	7,486,194	6,574,184	7,362,800	11,068,817	4,083,000	10,333,250	4,643,000
Capital Projects							
Capital Outlay	3,293,901	7,156,516	904,660	904,660	2,011,380	2,445,000	1,140,000
FEMA Funds	1,497,445	149,793	0	0	0	0	0
Economic Develop	1,479,959	5,773,685	0	0	0	0	0
Tranfers	1,315,653	399,719	400,000	0	400,000	400,000	400,000
Total Expenditures	7,586,958	13,479,713	1,304,660	904,660	2,411,380	2,845,000	1,540,000
Block Grant							
Personal Services	21,189	21,603	12,230	13,104	11,670	12,020	12,380
Commodities	396	397	650	244	650	670	690
Service & Charges	73,352	198,787	244,190	278,618	633,260	652,260	671,830
Capital Outlay	0	0	0	0	0	0	0
Total Expenditures	94,937	220,787	257,070	291,967	645,580	664,950	684,900
Housing Vouchers							
Personal Services	96,896	106,346	100,080	102,654	165,860	170,840	175,970
Commodities	3,588	3,324	3,040	2,503	3,040	3,130	3,220
Service & Charges	1,197,389	1,158,230	1,233,370	1,297,345	1,226,800	1,263,600	1,301,510
Capital Outlay	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Total Expenditures	1,297,873	1,267,900	1,336,490	1,402,502	1,395,700	1,437,570	1,480,700
Visitor & Tourism							
Personal Services	219,732	238,900	286,130	250,725	328,500	338,360	348,510
Commodities	105,488	102,881	128,800	41,885	103,980	107,100	110,310
Service & Charges	162,582	161,369	226,390	109,676	226,990	233,800	240,810
Capital Outlay	43,529	136,862	51,080	51,080	97,080	336,850	111,880
Tranfers	5,715	7,100	4,600	4,600	4,600	4,500	4,500
Total Expenditures	537,046	647,111	697,000	457,967	761,150	1,020,610	816,010
MOP Capital Reserve							
Service & Charges	24,290	4,115	0	0	0	0	0
Capital Outlay	522,813	119,382	1,029,000	1,029,000	1,037,500	436,000	80,170
Total Expenditures	547,103	123,497	1,029,000	1,029,000	1,037,500	436,000	80,170
Refuse							
Personal Services	1,176,117	1,193,381	1,251,890	1,309,793	1,323,360	1,363,060	1,403,950
Commodities	71,673	56,367	105,940	103,837	105,940	109,120	112,390
Service & Charges	1,195,407	1,234,590	1,228,410	1,188,134	1,263,050	1,300,940	1,339,970
Capital Outlay	108,670	287,051	545,000	545,000	281,670	525,000	400,000
Debt Service	0	0	0	0	0	0	0
Tranfers	117,163	137,023	146,710	146,710	158,270	163,020	167,910
Total Expenditures	2,669,030	2,908,412	3,277,950	3,293,474	3,132,290	3,461,140	3,424,220
Landfill Cash							
Capital Outlay	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0

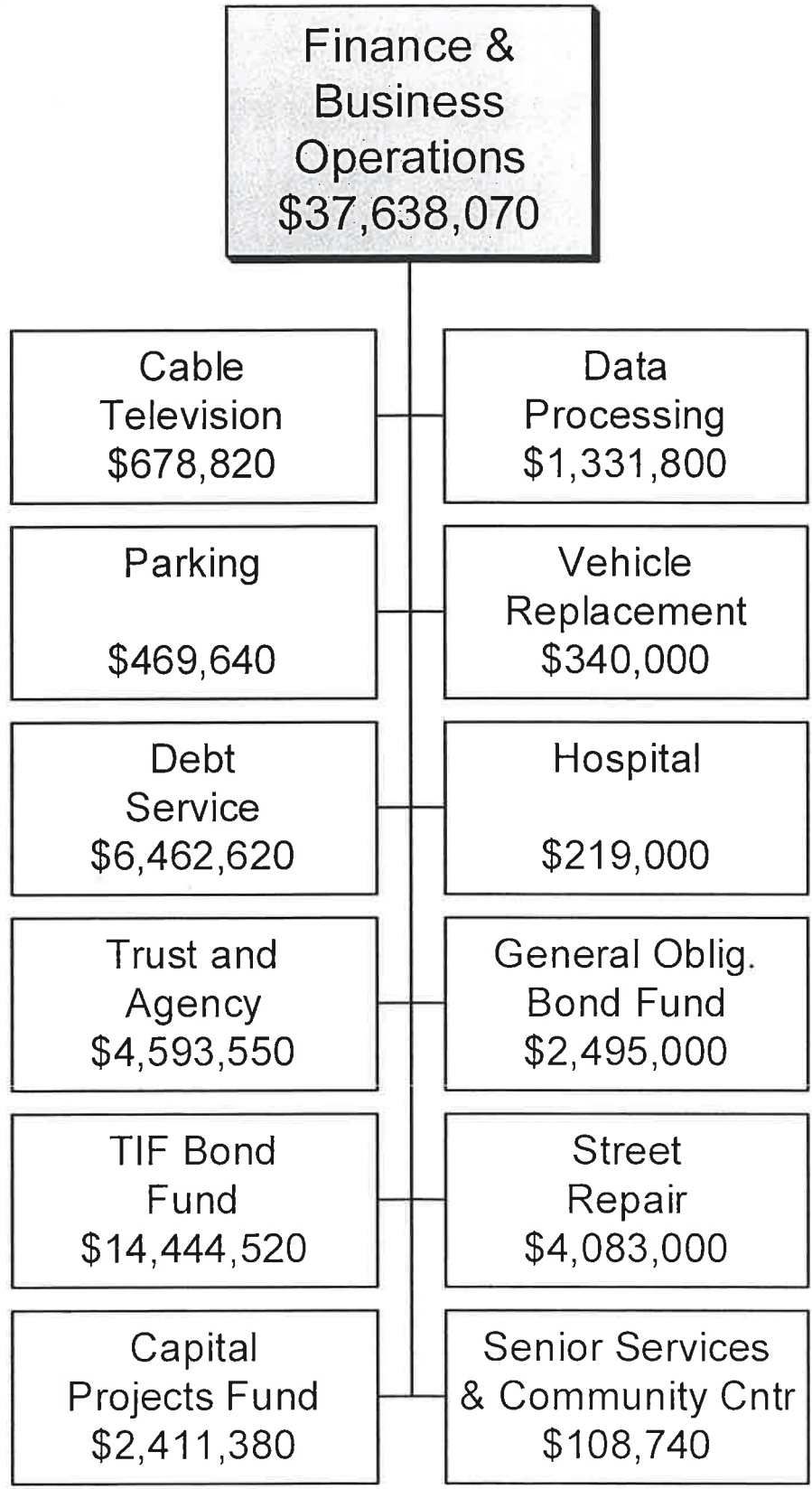
	FY18 Actual	FY19 Actual	FY20 Budgeted	FY20 Projected	FY21 Budgeted	FY22 Proposed	FY23 Proposed
Storm Water							
Personal Services	299,342	190,412	249,170	241,545	273,180	281,380	289,820
Commodities	24,140	7,843	26,300	20,148	26,300	27,090	27,900
Service & Charges	139,506	169,398	145,690	146,736	141,040	145,270	149,630
Capital Outlay	286,183	111,286	585,000	585,000	840,000	165,000	840,000
Debt Service Xfer	0	0	119,500	119,500	115,500	116,500	117,250
Tranfers	31,200	137,289	28,700	28,700	29,150	30,021	30,916
Total Expenditures	780,372	616,227	1,154,360	1,141,630	1,425,170	765,261	1,455,516
Sewer							
Personal Services	1,207,205	1,226,688	1,328,000	1,301,804	1,349,180	1,389,660	1,431,350
Commodities	232,802	196,354	240,900	224,498	240,900	248,130	255,570
Service & Charges	950,367	1,007,687	1,076,080	827,466	1,018,330	1,048,880	1,080,350
Capital Outlay	406,881	233,325	1,555,000	1,555,000	1,090,000	890,000	655,000
Debt Service Xfer	1,673,340	1,401,022	2,618,590	2,618,590	2,593,990	2,563,360	2,537,960
Tranfers	1,181,353	1,317,243	121,920	121,920	287,360	295,980	304,860
Total Expenditures	5,651,947	5,382,320	6,940,490	6,649,278	6,579,760	6,436,010	6,265,090
Sewer Revenue Bond							
Capital Outlay	3,909,642	687,638	1,600,000	1,995,310	0	3,165,000	8,000,000
Total Expenditures	3,909,642	687,638	1,600,000	1,995,310	0	3,165,000	8,000,000
Street Construction							
Personal Services	1,594,314	1,640,000	1,778,160	1,544,594	1,738,610	1,790,770	1,844,490
Commodities	458,363	548,994	619,190	503,724	649,190	668,670	688,730
Service & Charges	728,530	768,983	898,680	912,988	856,240	881,930	908,390
Capital Outlay	1,245,926	1,331,611	1,454,700	1,454,700	3,095,660	7,117,805	2,447,000
Debt Service Xfer	0	0	0	0	0	0	0
Tranfers	337,783	357,443	377,630	377,630	351,960	362,520	373,394
Total Expenditures	4,364,916	4,647,031	5,128,360	4,793,635	6,691,660	10,821,695	6,262,004
Street Improvement Fund							
Personal Services	0	0	0	0	0	0	0
Commodities	0	0	0	0	0	0	0
Service & Charges	0	0	0	0	0	0	0
Capital Outlay	6,150,273	1,696,549	0	(0)	0	0	0
Tranfers	0	0	0	0	0	0	0
Total Expenditures	6,150,273	1,696,549	0	(0)	0	0	0
Vehicle Maintenance							
Personal Services	393,601	394,565	471,460	472,336	549,650	566,140	583,120
Commodities	876,015	897,022	928,470	949,410	969,470	998,550	1,028,510
Service & Charges	276,864	250,750	312,220	318,864	306,460	315,650	325,120
Capital Outlay	0	0	55,000	55,000	181,670	30,000	30,000
Tranfers	0	0	0	0	0	0	0
Total Expenditures	1,546,479	1,542,338	1,767,150	1,795,610	2,007,250	1,910,340	1,966,750
Totals							
Personal Services	7,304,219	7,431,236	8,159,070	7,722,790	8,664,650	8,924,610	9,522,480
Commodities	1,798,788	1,841,979	2,088,390	1,860,259	2,135,870	2,199,950	2,265,940
Service & Charges	8,370,893	11,509,340	6,266,870	5,953,464	6,585,530	6,778,120	6,975,480
Capital Outlay	33,417,839	30,232,343	30,225,600	32,529,427	30,615,060	38,029,395	28,014,250
Debt Service	5,966,318	3,933,036	6,653,820	6,653,820	6,374,690	6,586,684	6,897,630
Tranfers	7,772,257	8,111,897	5,080,450	4,680,450	6,938,330	4,252,411	4,367,021
Total Expend.	64,630,314	63,059,832	58,474,200	59,400,210	61,314,130	66,771,170	58,042,801

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**CITY OF CEDAR FALLS
REVENUE SUMMARY BY FUND AND DEPARTMENT
FINANCE AND BUSINESS OPERATIONS
FOR FISCAL YEARS 2017 – 2022**

CABLE TELEVISION – In FY95, the Cable Television Fund began collecting an additional fee from cable subscribers entitled Peg Fees. This fee along with franchise fees support local access cable T.V. programming.

DATA PROCESSING – The Data Processing Fund purchases and accounts for all computer hardware, software, support agreements, and training for all the departments in the City. The Data Processing expenditures are allocated to all the departments based on actual costs and depreciation of Data Processing's assets.

PARKING FUND – The Parking Fund accounts for parking fines and the collection and administration of parking fees. Since FY04 downtown meters have been removed.

VEHICLE REPLACEMENT – This was a new section in the FY98 budget and was created to separate the capital acquisition of vehicles from the maintenance account. The Vehicle Replacement expenditures are allocated to all departments based on actual cost and depreciation of the vehicles.

DEBT SERVICE – For Administrative purposes, all payments of interest and principal on the City's debt are made from the Debt Service Fund. To make the payments on the revenue bonds, transfers are made from the Storm Water and Sewer funds. For budgeting and reporting purposes, the debt service payments on revenue debt are made from the Enterprise Funds.

The debt service payments remain fairly constant because the City follows a policy of replacement debt. Debt issued each year equals the amount retired each year.

HOSPITAL – As of January 1, 1997, Sartori Hospital was transferred to Covenant Health Systems and the asset purchase proceeds were put into a trust fund. The interest income off this trust will be used for health care needs in the community. The City will also receive lease income for the leasing of the property to Covenant Health Systems.

TRUST AND AGENCY – According to procedures described in State code, certain employee benefits are budgeted in the fund titled Trust and Agency. If a city has levied taxes in the General Fund to the maximum, employee benefits, such as FICA, IPERS, and pension contributions can be levied in the Trust and Agency Fund.

GENERAL OBLIGATION BOND FUNDS – These funds are used to track separate bond sales and their related expenditures.

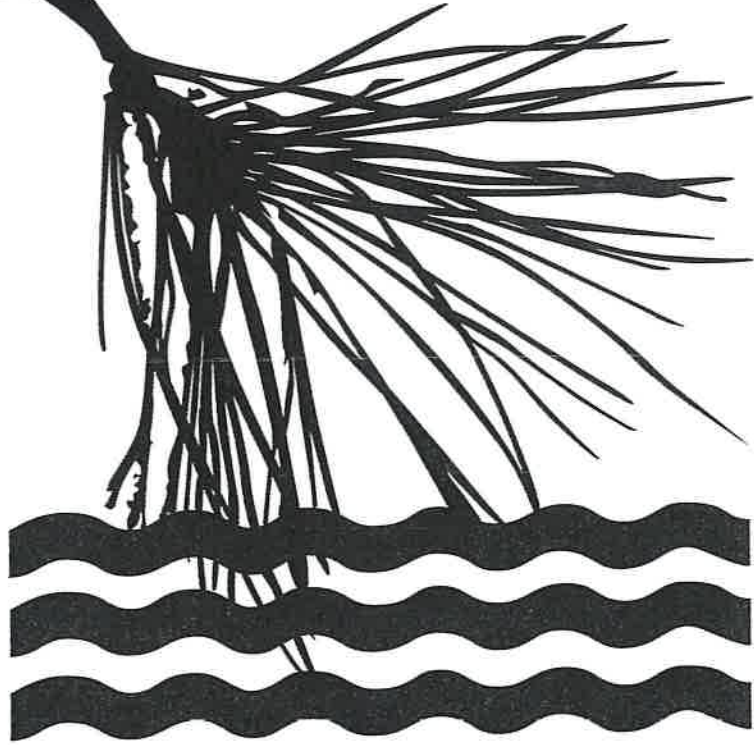
TIF BOND FUND – This fund is used to track TIF expenditures in the City’s urban renewal areas.

STREET REPAIRS – The Local Option Sales Tax was approved for an additional ten years in FY14. These funds are used 100% for street reconstruction and street resurfacing projects.

CAPITAL PROJECTS FUND – This fund is used to account for miscellaneous projects that are not funded by a bond sale.

COMMUNITY CENTER & SENIOR SERVICES – FY02 was the first year that this division was included in the City’s budget. In FY09, general fund dollars started to support this division’s operations.

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**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: FBO/Cable Television
Fund: Cable TV (#254)
Program: General Government

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Franchise Fees	521,868	526,296	515,000	526,656	515,000	516,000	517,000
Peg Fees	39,835	37,660	40,000	36,145	40,000	40,000	40,000
Miscellaneous	5,129	5,846	1,500	1,608	1,500	1,500	1,500
Interest	23,136	39,134	15,000	48,244	25,000	20,000	20,000
Total	\$589,967	\$608,935	\$571,500	\$612,652	\$581,500	\$577,500	\$578,500

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	278,283	278,265	342,590	331,110	338,280	348,430	358,880
Commodities	9,693	11,161	12,200	6,355	12,200	12,570	12,950
Service & Charges	65,227	75,585	83,090	80,356	81,130	83,560	86,070
Capital Outlay	257,333	96,825	395,000	395,000	215,000	105,000	105,000
Transfer	23,907	26,173	27,530	27,530	32,210	33,180	34,180
Total	\$634,443	\$488,009	\$860,410	\$840,350	\$678,820	\$582,740	\$597,080

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full Time	2.80	2.80	3.80	3.80	3.60	3.60	3.60
Part Time	2.50	2.75	1.63	1.63	0.50	0.50	0.50
Total	5.30	5.55	5.43	5.43	4.10	4.10	4.10

NOTE: Data relative to full time employees is in full time equivalents (FTE) and not actual positions available.

CABLE TELEVISION FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	1,883,029	1,838,553	1,959,479	1,959,479	1,731,781	1,634,462	1,629,222
Total Revenues	589,967	608,935	571,500	612,652	581,500	577,500	578,500
Total Expenditures	634,443	488,009	860,410	840,350	678,820	582,740	597,080
Ending Balance	\$1,838,553	\$1,959,479	\$1,670,569	\$1,731,781	\$1,634,462	\$1,629,222	\$1,610,642
Current Year Cash Added (Used)	(\$44,476)	\$120,926	(\$288,910)	(\$227,698)	(\$97,320)	(\$5,240)	(\$18,580)

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: FBO/Data Processing
Fund: Data Processing (#606)
Program: Internal Service

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Computer Services Receipts	1,274,542	1,294,208	1,181,930	1,181,930	1,024,300	1,490,400	1,255,390
Interest Income	13,321	27,315	0	34,440	0	0	0
Miscellaneous Receipts	0	75	0	0	0	0	0
Total	\$1,287,862	\$1,321,598	\$1,181,930	\$1,216,370	\$1,024,300	\$1,490,400	\$1,255,390

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	410,587	507,056	522,570	511,151	542,910	559,200	575,980
Commodities	10,649	12,575	11,000	5,470	12,000	12,360	12,730
Service & Charges	423,773	383,256	439,530	427,073	448,310	461,760	475,610
Capital Outlay	316,534	196,109	216,330	216,330	328,580	457,080	191,070
Total	\$1,161,543	\$1,098,997	\$1,189,430	\$1,160,023	\$1,331,800	\$1,490,400	\$1,255,390

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full Time	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Part Time	0.73	0.73	0.73	0.73	0.83	0.83	0.83
Total	4.73	5.73	5.73	5.73	5.83	5.83	5.83

NOTE: Data relative to full time employees is in full time equivalents (FTE) and not actual positions available.

DATA PROCESSING FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	1,040,660	1,166,979	1,389,581	1,389,581	1,445,927	1,138,427	1,138,427
Total Revenues	1,287,862	1,321,598	1,181,930	1,216,370	1,024,300	1,490,400	1,255,390
Total Expenditures	1,161,543	1,098,997	1,189,430	1,160,023	1,331,800	1,490,400	1,255,390
Ending Balance	\$1,166,979	\$1,389,581	\$1,382,081	\$1,445,927	\$1,138,427	\$1,138,427	\$1,138,427
Current Year Cash Added (Used)	\$126,319	\$222,601	(\$7,500)	\$56,346	(\$307,500)	\$0	\$0

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: FBO/Parking
Fund: Parking Fund (#258)
Program: Public Works

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Meter Collections	6,429	6,894	7,000	6,881	25,000	30,000	30,000
Parking Violations	131,340	123,038	160,000	138,551	160,000	180,000	200,000
Off-Street Parking Permits	29,308	26,484	20,000	24,331	30,000	40,000	40,000
Interest	11,395	19,926	3,000	22,086	3,000	3,000	3,000
Miscellaneous	0	0	0	9,120	0	0	0
Total	\$178,472	\$176,342	\$190,000	\$200,969	\$218,000	\$253,000	\$273,000

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	82,944	82,728	157,420	129,621	244,330	251,660	259,210
Commodities	5,810	4,037	7,500	2,127	7,800	8,030	8,270
Service & Charges	47,436	139,457	143,930	129,793	142,630	146,910	151,320
Capital Outlay	0	0	100,000	100,000	53,500	268,500	0
Transfers	9,780	9,880	13,660	13,660	21,380	22,020	22,680
Total	\$145,970	\$236,102	\$422,510	\$375,201	\$469,640	\$697,120	\$441,480

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full Time	0.32	0.32	0.37	0.37	1.40	1.40	1.40
Part Time	1.68	1.73	3.18	3.18	3.04	3.04	3.04
Total	2.00	2.05	3.55	3.55	4.44	4.44	4.44

NOTE: Data relative to full time employees is in full time equivalents (FTE) and not actual positions available.

PARKING FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	936,589	969,091	909,331	909,331	735,099	483,459	39,339
Total Revenues	178,472	176,342	190,000	200,969	218,000	253,000	273,000
Total Expenditures	145,970	236,102	422,510	375,201	469,640	697,120	441,480
Ending Balance	\$969,091	\$909,331	\$676,821	\$735,099	\$483,459	\$39,339	(\$129,142)
Current Year Cash Added (Used)	\$32,502	(\$59,760)	(\$232,510)	(\$174,232)	(\$251,640)	(\$444,120)	(\$168,480)

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF FINANCE AND BUSINESS OPERATIONS**

Division: Comm Ctr & Sr. Svcs.
Fund: Community Center and Senior Services (#262)
Program: Culture & Recreation

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Rental Income	13,256	24,381	25,000	16,674	25,000	26,000	27,000
Miscellaneous	185	417	1,880	362	2,740	4,490	5,330
Interest Income	0	0	0	0	0	0	0
Trips/Buses	0	0	11,000	0	11,000	11,000	12,000
Hawkeye Valley	170	0	0	0	0	0	0
General Fund Support	25,351	29,145	60,000	66,000	70,000	70,000	70,000
Total	\$38,963	\$53,943	\$97,880	\$83,036	\$108,740	\$111,490	\$114,330

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	6,134	13,982	43,890	32,264	45,070	46,420	47,810
Commodities	170	1,022	4,400	58	4,400	4,530	4,670
Service & Charges	21,848	26,552	34,850	35,975	42,290	43,560	44,870
Capital Outlay	0	0	500	500	500	500	500
Transfers	10,810	12,388	14,240	14,240	16,480	16,480	16,480
Total	\$38,963	\$53,943	\$97,880	\$83,036	\$108,740	\$111,490	\$114,330

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Part Time	0.15	0.15	1.40	1.40	1.40	1.40	1.40
Total	0.15	0.15	1.40	1.40	1.40	1.40	1.40

NOTE: Data relative to full time employees is in full time equivalents (FTE) and not actual positions available.

COMMUNITY CENTER & SENIOR SERVICES SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	0	0	0	0	(0)	(0)	(0)
Total Revenues	38,963	53,943	97,880	83,036	108,740	111,490	114,330
Total Expenditures	38,963	53,943	97,880	83,036	108,740	111,490	114,330
Ending Balance	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)
Current Year Cash Added (Used)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: FBO/Vehicle Replacement
Fund: Vehicle Replacement (#685)
Program: Internal Service

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Rental Fees	290,000	330,000	304,000	304,000	340,000	400,000	350,000
Total	\$290,000	\$330,000	\$304,000	\$304,000	\$340,000	\$400,000	\$350,000

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Capital Outlay	285,732	289,268	304,000	304,000	340,000	400,000	350,000
Total	\$285,732	\$289,268	\$304,000	\$304,000	\$340,000	\$400,000	\$350,000

VEHICLE REPLACEMENT FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	(332,663)	(328,395)	(287,664)	(287,664)	(287,664)	(287,664)	(287,664)
Total Revenues	290,000	330,000	304,000	304,000	340,000	400,000	350,000
Total Expenditures	285,732	289,268	304,000	304,000	340,000	400,000	350,000
Ending Balance	(\$328,395)	(\$287,664)	(\$287,664)	(\$287,664)	(\$287,664)	(\$287,664)	(\$287,664)
Current Year Cash Added (Used)	\$4,268	\$40,732	\$0	\$0	\$0	\$0	\$0

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: Hospital
Fund: Hospital (#215)
Program: Health & Social Services

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Hospital Receipts	725,127	729,110	640,000	640,000	640,000	640,000	640,000
Interest Income	243,937	317,731	413,100	413,100	481,730	500,000	525,000
Lease Income	31,796	31,796	31,800	31,800	31,800	31,800	31,800
Sewer Farm Lease	127,458	118,340	136,500	136,500	125,000	125,000	125,000
Total	\$1,128,318	\$1,196,977	\$1,221,400	\$1,221,400	\$1,278,530	\$1,296,800	\$1,321,800

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Transfer	0	0	0	0	0	0	0
Community Health Care	111,208	11,220	200,440	200,440	199,000	200,000	200,000
Capital Outlay	0	0	0	0	20,000	0	0
Total	\$111,208	\$11,220	\$200,440	\$200,440	\$219,000	\$200,000	\$200,000

HOSPITAL FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	7,094,090	8,111,200	9,296,956	9,296,956	10,317,916	11,377,446	12,474,246
Total Revenues	1,128,318	1,196,977	1,221,400	1,221,400	1,278,530	1,296,800	1,321,800
Total Expenditures	111,208	11,220	200,440	200,440	219,000	200,000	200,000
Ending Balance	\$8,111,200	\$9,296,956	\$10,317,916	\$10,317,916	\$11,377,446	\$12,474,246	\$13,596,046
Current Year Cash Added (Used)	\$1,017,110	\$1,185,757	\$1,020,960	\$1,020,960	\$1,059,530	\$1,096,800	\$1,121,800

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: Trust & Agency
Fund: Trust & Agency
(# 292, 293 & 724)
Program: Public Safety

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
S.S.M.I.D.-downtown	170,419	202,680	175,100	173,349	186,380	176,000	176,500
S.S.M.I.D.-college hill	28,113	31,225	26,400	26,136	27,030	27,000	27,500
Property Tax - General	1,616,781	2,245,607	1,599,680	1,593,184	2,626,090	2,721,690	2,808,100
Property Tax - Retirement	1,458,536	1,604,832	1,497,800	1,482,822	1,617,110	1,666,670	2,049,010
Interest Income	60,784	124,472	117,680	117,680	136,940	140,000	142,000
Total	\$3,334,632	\$4,208,816	\$3,416,660	\$3,393,171	\$4,593,550	\$4,731,360	\$5,203,110

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	1,517,875	1,537,311	1,615,480	1,482,089	1,754,050	1,806,670	2,191,010
Transfers	1,661,195	2,329,842	1,401,180	1,401,180	2,839,500	2,924,690	3,012,100
Total	\$3,179,071	\$3,867,153	\$3,016,660	\$2,883,269	\$4,593,550	\$4,731,360	\$5,203,110

TRUST AND AGENCY FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	5,805,145	5,960,707	6,302,370	6,302,370	6,812,272	6,812,272	6,812,272
Total Revenues	3,334,632	4,208,816	3,416,660	3,393,171	4,593,550	4,731,360	5,203,110
Total Expenditures	3,179,071	3,867,153	3,016,660	2,883,269	4,593,550	4,731,360	5,203,110
Ending Balance	\$5,960,707	\$6,302,370	\$6,702,370	\$6,812,272	\$6,812,272	\$6,812,272	\$6,812,272
Current Year Cash Added (Used)	\$155,562	\$341,663	\$400,000	\$509,902	\$0	\$0	\$0

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: Debt Service
Fund: Debt Service (#311)
Program: Debt Service

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Utilities Receipts	1,115,696	16,388	0	0	0	0	0
TIF - Industrial Parks	3,262,886	3,568,633	2,735,310	2,707,957	2,988,090	3,000,000	3,100,000
Property Tax	1,068,706	522,810	888,720	879,833	664,150	661,100	662,450
Transfer	1,966,840	1,796,871	2,835,980	2,835,980	2,810,380	3,055,910	3,386,190
Miscellaneous	0	0	0	24,697	0	0	0
Total	\$7,414,127	\$5,904,702	\$6,460,010	\$6,448,466	\$6,462,620	\$6,717,010	\$7,148,640
% Of Total Property Tax Levy	5.59%	2.62%	4.15%	4.22%	2.95%		

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Debt Service	4,292,978	2,532,014	3,915,730	3,915,730	3,665,200	3,906,824	4,242,420
TIF Transfers	3,078,698	3,377,796	2,544,280	2,544,280	2,797,420	2,810,190	2,906,220
Total	\$7,371,676	\$5,909,810	\$6,460,010	\$6,460,010	\$6,462,620	\$6,717,014	\$7,148,640

DEBT SERVICE FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	491,506	533,956	528,848	528,848	517,305	517,305	517,301
Total Revenues	7,414,127	5,904,702	6,460,010	6,448,466	6,462,620	6,717,010	7,148,640
Total Expenditures	7,371,676	5,909,810	6,460,010	6,460,010	6,462,620	6,717,014	7,148,640
Ending Balance	\$533,956	\$528,848	\$528,848	\$517,305	\$517,305	\$517,301	\$517,301
Current Year Cash Added (Used)	\$42,451	(\$5,108)	\$0	(\$11,544)	\$0	(\$4)	\$0

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: FBO
Fund: General Obligation
Bond Fund (#436/437/438/439)
Program: Capital Projects

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Bond Proceeds	31,706	3,113,542	1,292,000	0	1,445,000	1,955,000	1,555,000
Federal/State Funding	1,338,354	1,647,196	1,314,500	2,049,797	300,000	0	0
Miscellaneous	3,294,466	1,237,367	91,000	105,000	750,000	0	0
Interest Income	0	12,552	0	96,480	0	0	0
Total	\$4,664,525	\$6,010,657	\$2,697,500	\$2,251,277	\$2,495,000	\$1,955,000	\$1,555,000

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Capital Outlay	8,842,657	7,304,050	2,697,500	900,000	2,495,000	1,955,000	1,555,000
Transfer	0	0	0	0	0	0	0
Total	\$8,842,657	\$7,304,050	\$2,697,500	\$900,000	\$2,495,000	\$1,955,000	\$1,555,000

GENERAL OBLIGATION BOND FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	4,120,248	(57,884)	(1,351,277)	(1,351,277)	(0)	(0)	(0)
Total Revenues	4,664,525	6,010,657	2,697,500	2,251,277	2,495,000	1,955,000	1,555,000
Total Expenditures	8,842,657	7,304,050	2,697,500	900,000	2,495,000	1,955,000	1,555,000
Ending Balance	(\$57,884)	(\$1,351,277)	(\$1,351,277)	(\$0)	(\$0)	(\$0)	(\$0)
Current Year Cash Added (Used)	(\$4,178,132)	(\$1,293,393)	\$0	\$1,351,277	\$0	\$0	\$0

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: FBO
Fund: TIF Bond Fund (430)
Program: Capital Projects

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Bond Proceeds	0	0	0	0	0	0	0
Federal/State Funding	0	0	581,750	581,750	344,000	0	0
Miscellaneous	805,624	35,030	126,910	0	0	0	0
Interest Income	0	0	0	0	0	0	0
TIF Transfer	0	35,448	2,544,280	2,544,280	2,797,420	2,810,190	2,906,220
Total	\$805,624	\$70,478	\$3,252,940	\$3,126,030	\$3,141,420	\$2,810,190	\$2,906,220

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Capital Outlay	260,570	4,011,687	11,370,030	11,370,030	14,444,520	9,399,410	7,465,630
Total	\$260,570	\$4,011,687	\$11,370,030	\$11,370,030	\$14,444,520	\$9,399,410	\$7,465,630

TIF BOND FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	24,971	570,024	(3,371,185)	(3,371,185)	(11,615,185)	(22,918,285)	(29,507,505)
Total Revenues	805,624	70,478	3,252,940	3,126,030	3,141,420	2,810,190	2,906,220
Total Expenditures	260,570	4,011,687	11,370,030	11,370,030	14,444,520	9,399,410	7,465,630
Ending Balance	\$570,024	(\$3,371,185)	(\$11,488,275)	(\$11,615,185)	(\$22,918,285)	(\$29,507,505)	(\$34,066,915)
Current Year Cash Added (Used)	\$545,053	(\$3,941,209)	(\$8,117,090)	(\$8,244,000)	(\$11,303,100)	(\$6,589,220)	(\$4,559,410)

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

Division: FBO
Fund: Street Repairs (#242)
Program: Public Works

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Local Sales Tax	4,770,023	5,231,771	5,100,000	5,174,075	5,200,000	5,300,000	5,400,000
Interest	193,334	300,380	60,000	348,055	60,000	50,000	50,000
Federal/State Funding	85,095	683,723	0	0	0	0	0
Miscellaneous	408,919	596,200	0	600,000	0	0	0
Total	\$5,741,969	\$6,812,073	\$5,160,000	\$6,157,130	\$5,260,000	\$5,350,000	\$5,450,000

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Capital Outlay	7,486,194	6,574,184	7,362,800	11,068,817	4,083,000	10,333,250	4,643,000
Total	\$7,486,194	\$6,574,184	\$7,362,800	\$11,068,817	\$4,083,000	\$10,333,250	\$4,643,000

STREET REPAIR FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	16,507,603	14,763,378	15,001,267	15,001,267	10,089,580	11,266,580	6,283,330
Total Revenues	5,741,969	6,812,073	5,160,000	6,157,130	5,260,000	5,350,000	5,450,000
Total Expenditures	7,486,194	6,574,184	7,362,800	11,068,817	4,083,000	10,333,250	4,643,000
Ending Balance	\$14,763,378	\$15,001,267	\$12,798,467	\$10,089,580	\$11,266,580	\$6,283,330	\$7,090,330
Current Year Cash Added (Used)	(\$1,744,225)	\$237,889	(\$2,202,800)	(\$4,911,687)	\$1,177,000	(\$4,983,250)	\$807,000

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

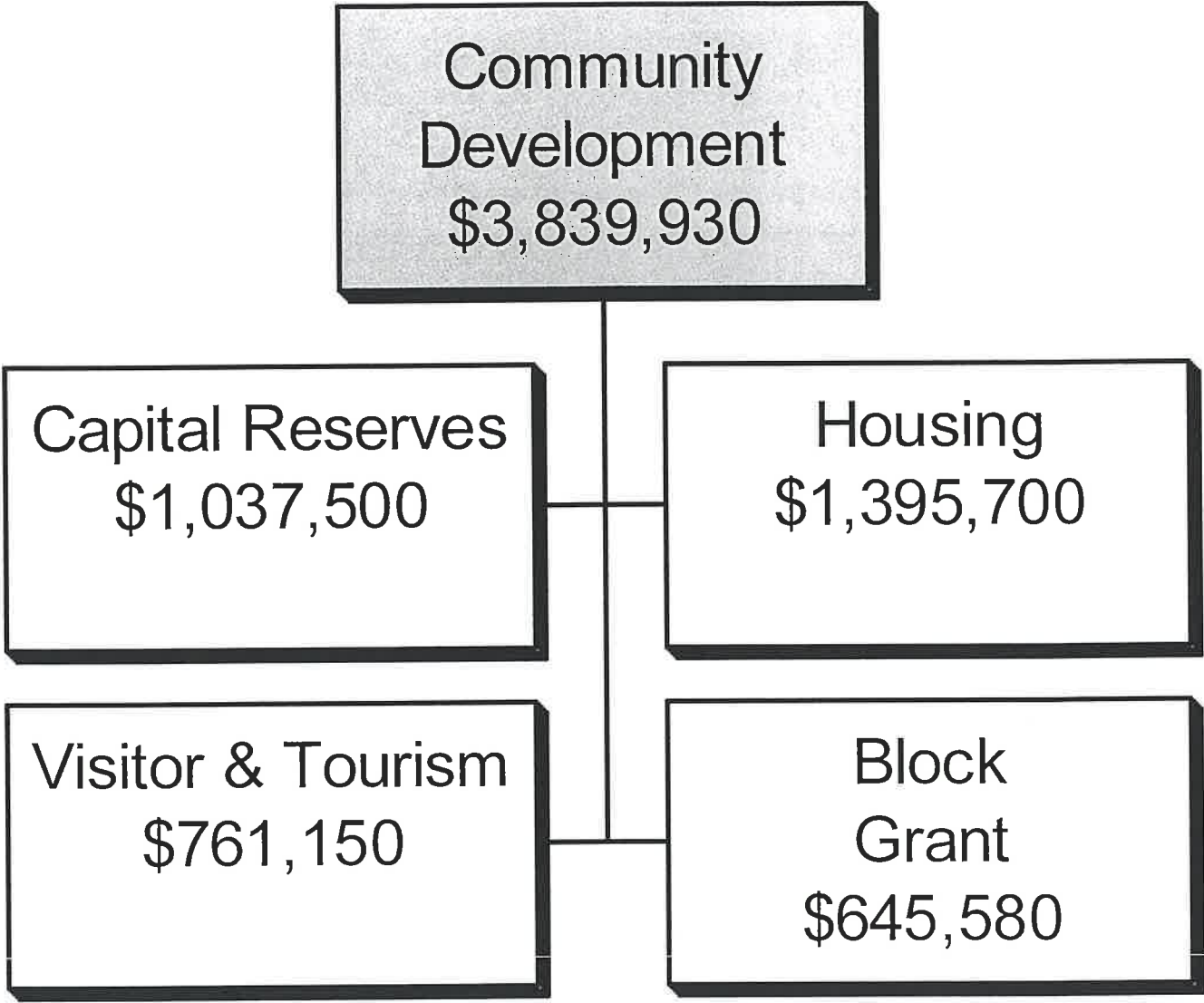
Division: FBO
Fund: Capital Projects Fund (#443/402
404/405/473/483/484)
Program: Capital Projects

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Capital Projects Fund	32,772	33,044	0	491,761	287,240	0	0
TIF - Downtown	961,849	254,447	204,280	202,237	593,660	600,000	610,000
Economic Dev. Transfers	2,409,940	1,838,632	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
TIF - Pinnacle Prairie	350,310	113,174	0	0	105,390	50,000	50,000
Federal/State Funding	3,635,441	5,369,362	0	62,596	0	0	0
TIF-College Hill	0	32,098	0	0	58,750	60,000	60,000
TIF-South Cedar Falls	0	0	0	0	105,880	107,000	110,000
Interest	336,832	610,785	50,000	699,561	300,000	300,000	300,000
Miscellaneous	372,690	111,857	0	0	0	0	0
CFU Transfer	1,669,130	1,690,581	1,560,000	1,560,000	1,700,000	1,750,000	1,800,000
Total	\$9,768,964	\$10,053,979	\$3,114,280	\$4,316,156	\$4,450,920	\$4,167,000	\$4,230,000

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Capital Outlay	6,271,304	13,079,994	904,660	904,660	2,011,380	2,445,000	1,140,000
Transfers	1,315,653	399,719	400,000	0	400,000	400,000	400,000
Total	\$7,586,958	\$13,479,713	\$1,304,660	\$904,660	\$2,411,380	\$2,845,000	\$1,540,000

CAPITAL PROJECTS FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	29,042,414	31,224,420	27,798,687	27,798,687	31,210,183	33,249,723	34,571,723
Total Revenues	9,768,964	10,053,979	3,114,280	4,316,156	4,450,920	4,167,000	4,230,000
Total Expenditures	7,586,958	13,479,713	1,304,660	904,660	2,411,380	2,845,000	1,540,000
Ending Balance	\$31,224,420	\$27,798,687	\$29,608,307	\$31,210,183	\$33,249,723	\$34,571,723	\$37,261,723
Current Year Cash Added (Used)	\$2,182,006	(\$3,425,734)	\$1,809,620	\$3,411,496	\$2,039,540	\$1,322,000	\$2,690,000



**CITY OF CEDAR FALLS
REVENUE SUMMARY BY FUND AND DEPARTMENT
COMMUNITY DEVELOPMENT
FOR FISCAL YEAR 2018 – 2023**

SECTION 8 HOUSING ASSISTANCE –These funds are federal grants that are required to be accounted for in separate special revenue funds. The purpose of Section 8 grants is to ensure adequate housing for everyone. Strict requirements are adhered to in the administration and distribution of these funds. Fluctuations in these revenues result due to fluctuations in the number of eligible participants in the programs.

BLOCK GRANT – Community Development Block Grant (CDBG) funds are federal grant funds that must be accounted for in a special revenue fund. Only projects that comply with CDBG requirements may be programmed for any fiscal year. Fluctuations are due to the number of projects that are eligible for CDBG funding.

CAPITAL RESERVES – The Capital Reserve Funds account for the revenues set aside each year from golf fees, recreation center fees, softball fees, and cultural fees. These set aside funds are held in reserve for future capital improvements relating to these activities.

VISITORS & TOURISM SERVICES – During FY01, the City Council voted to incorporate the Bureau into the City's Human and Leisure Services Department. The Bureau is funded by 50% of the hotel/motel revenue received by the City.

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT**

Division: Community & Econ. Dev.
Fund: Housing (#217)
Program: Community & Econ. Dev.

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Housing Vouchers	1,328,726	1,205,406	1,336,490	1,377,117	1,395,700	1,437,570	1,480,700
Program Income	9,250	15,199	0	13,903	0	0	0
Total	\$1,337,976	\$1,220,604	\$1,336,490	\$1,391,020	\$1,395,700	\$1,437,570	\$1,480,700

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	96,896	106,346	100,080	102,654	165,860	170,840	175,970
Commodities	3,588	3,324	3,040	2,503	3,040	3,130	3,220
Service & Charges	1,197,389	1,158,230	1,233,370	1,297,345	1,226,800	1,263,600	1,301,510
Capital Outlay	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Total	\$1,297,873	\$1,267,900	\$1,336,490	\$1,402,503	\$1,395,700	\$1,437,570	\$1,480,700

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full Time	0.77	0.70	1.04	1.04	1.04	1.04	1.04
Part Time	0.77	0.77	0.04	0.04	1.55	1.55	1.55
Total	1.54	1.47	1.08	1.08	2.59	2.59	2.59

NOTE: Data relative to full time employees is in full time equivalents (FTE) and not actual positions available.

HOUSING VOUCHERS FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	572,148	612,251	564,955	564,955	553,474	553,474	553,474
Total Revenues	1,337,976	1,220,604	1,336,490	1,391,020	1,395,700	1,437,570	1,480,700
Total Expenditures	1,297,873	1,267,900	1,336,490	1,402,503	1,395,700	1,437,570	1,480,700
Ending Balance	\$612,251	\$564,955	\$564,955	\$553,474	\$553,474	\$553,474	\$553,474
Current Year Cash Added (Used)	\$40,103	(\$47,296)	\$0	(\$11,482)	\$0	\$0	\$0

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT**

Division: Community & Econ. Dev.
Fund: Block Grant (#223)
Program: Community & Econ. Dev.

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Block Grants	120,248	229,368	257,070	291,936	645,580	664,950	684,900
Program Income	0	0	0	0	0	0	0
Home Project Reimb.	12,044	505	0	31	0	0	0
Total	\$132,292	\$229,873	\$257,070	\$291,967	\$645,580	\$664,950	\$684,900

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	21,189	21,603	12,230	13,104	11,670	12,020	12,380
Commodities	396	397	650	244	650	670	690
Service & Charges	73,352	198,787	244,190	278,618	633,260	652,260	671,830
Capital Outlay	0	0	0	0	0	0	0
Total	\$94,937	\$220,787	\$257,070	\$291,967	\$645,580	\$664,950	\$684,900

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full Time	0.73	0.45	0.11	0.11	0.08	0.08	0.08
Part Time	0.00	0.00	0.04	0.04	0.07	0.07	0.07
Total	0.73	0.45	0.15	0.15	0.15	0.15	0.15

NOTE: Data relative to full time employees is in full time equivalents (FTE) and not actual positions available.

BLOCK GRANT FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	84,182	121,537	130,623	130,623	130,623	130,623	130,623
Total Revenues	132,292	229,873	257,070	291,967	645,580	664,950	684,900
Total Expenditures	94,937	220,787	257,070	291,967	645,580	664,950	684,900
Ending Balance	\$121,537	\$130,623	\$130,623	\$130,623	\$130,623	\$130,623	\$130,623
Current Year Cash Added (Used)	\$37,355	\$9,086	\$0	\$0	\$0	\$0	\$0

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT**

Division: Visitor & Tourism Svcs
Fund: Visitors & Tourism Services
(#261)
Program: Culture & Recreation

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Interest	11,416	19,801	2,000	20,846	15,000	10,000	5,000
Hotel/Motel Transfer	434,360	438,936	437,500	437,500	437,500	440,000	445,000
Building Reserve Transfer	0	0	21,880	21,880	21,880	22,000	22,250
Tourism Marketing Trans.	78,185	79,009	78,750	78,750	78,750	79,200	80,100
Postage Income	4,759	1,936	0	0	0	0	0
Media Income	7,034	2,824	0	2,580	0	0	0
Building Rental Fees	7,385	8,188	5,000	5,000	5,000	5,000	5,000
Gift Shop Receipts	7,098	5,723	5,000	8,360	5,000	5,100	5,200
Special Projects	3,620	3,170	0	0	0	0	0
Brochures & Pub Income	3,447	0	0	0	0	0	0
Miscellaneous	1,816	3,958	6,000	6,000	6,000	6,000	6,000
Total	\$559,119	\$563,543	\$556,130	\$580,915	\$569,130	\$567,300	\$568,550

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	219,732	238,900	286,130	250,725	328,500	338,360	348,510
Commodities	105,488	102,881	128,800	41,885	103,980	107,100	110,310
Service & Charges	162,582	161,369	226,390	109,676	226,990	233,800	240,810
Capital Outlay	43,529	136,862	51,080	51,080	97,080	336,850	111,880
Transfers	5,715	7,100	4,600	4,600	4,600	4,500	4,500
Total	\$537,046	\$647,111	\$697,000	\$457,967	\$761,150	\$1,020,610	\$816,010

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full Time	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Part Time	2.28	2.91	2.91	2.91	2.91	2.91	2.91
Total	3.28	3.91	4.91	4.91	4.91	4.91	4.91

NOTE: Data relative to full time employees is in full time equivalents (FTE) and not actual positions available.

TOURISM AND VISITORS SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	935,960	958,033	874,465	874,465	997,413	805,393	352,083
Total Revenues	559,119	563,543	556,130	580,915	569,130	567,300	568,550
Total Expenditures	537,046	647,111	697,000	457,967	761,150	1,020,610	816,010
Ending Balance	\$958,033	\$874,465	\$733,595	\$997,413	\$805,393	\$352,083	\$104,623
Current Year Cash Added (Used)	\$22,073	(\$83,568)	(\$140,870)	\$122,949	(\$192,020)	(\$453,310)	(\$247,460)

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT**

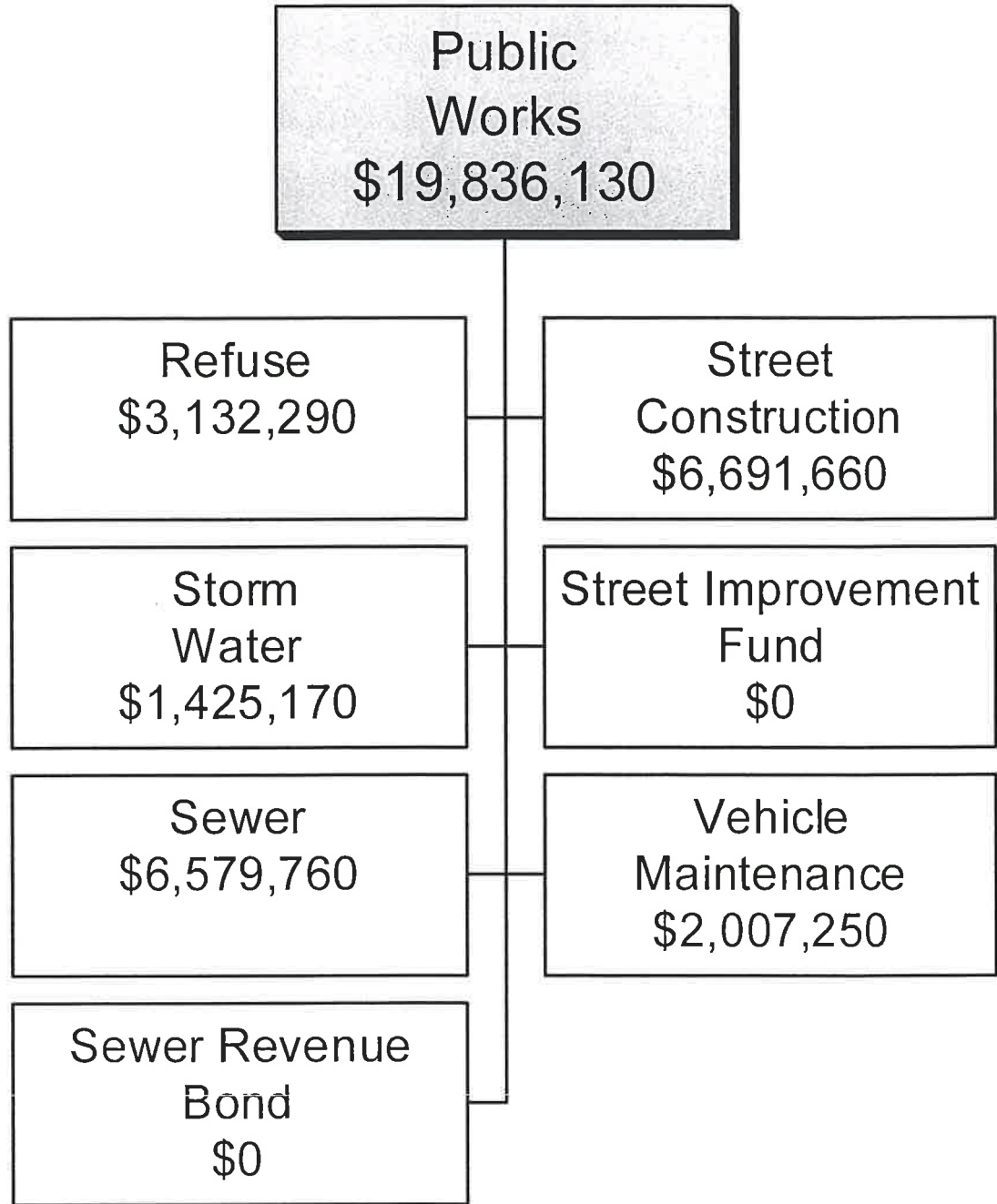
Division: Capital Reserves
Fund: Capital Reserves
(294-298 & 472)
Program: Culture & Recreation

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Cultural Fees	93,030	33,962	10,000	8,400	0	7,000	45,170
Golf Fees	114,828	10,000	176,000	30,000	0	85,000	0
Rec. Center Fees	294,757	247,617	828,000	148,847	1,032,500	344,000	35,000
Softball Fees	15,923	13,505	15,000	12,612	5,000	0	0
Interest Income	29,432	56,271	0	71,328	0	0	0
Transfer	0	0	0	0	0	0	0
Total	\$547,969	\$361,355	\$1,029,000	\$271,187	\$1,037,500	\$436,000	\$80,170

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Capital Outlay	522,813	119,382	1,029,000	1,029,000	1,037,500	436,000	80,170
Service Charge	24,290	4,115	0	0	0	0	0
Total	\$547,103	\$123,497	\$1,029,000	\$1,029,000	\$1,037,500	\$436,000	\$80,170

CAPITAL RESERVES FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	2,708,105	2,708,970	2,946,828	2,946,828	2,189,015	2,189,015	2,189,015
Total Revenues	547,969	361,355	1,029,000	271,187	1,037,500	436,000	80,170
Total Expenditures	547,103	123,497	1,029,000	1,029,000	1,037,500	436,000	80,170
Ending Balance	\$2,708,970	\$2,946,828	\$2,946,828	\$2,189,015	\$2,189,015	\$2,189,015	\$2,189,015
Current Year Cash Added (Used)	\$866	\$237,858	\$0	(\$757,813)	\$0	\$0	\$0



**CITY OF CEDAR FALLS
REVENUE SUMMARY BY FUND AND DEPARTMENT
PUBLIC WORKS
FOR FISCAL YEAR 2018 – 2023**

REFUSE FUND – The Refuse Fund has been experiencing significant increases in landfill tipping fees and refuse collection costs, as well as investing curbside recycling and cost saving ideas such as one-man garbage trucks. To cover the increase in costs, refuse rates were evaluated in the spring of 2013 and fees were increased for yard waste and bulk pick up. Rates will need to be reevaluated again in FY20.

STORM WATER – This was a new enterprise fund in FY07. New federal and state mandates related to storm water runoff and water quality forced the City to provide inspection and detection services. New ordinances were created in FY06 to establish the Storm Water Utility. Storm Water rates will increase by 5% each year for the next 4 years

SEWER RENTAL FUND – Sewer rates will increase by 5% each year for the next 3 years. These increases are necessary due to large sewer projects to ensure compliance with EPA and DNR.

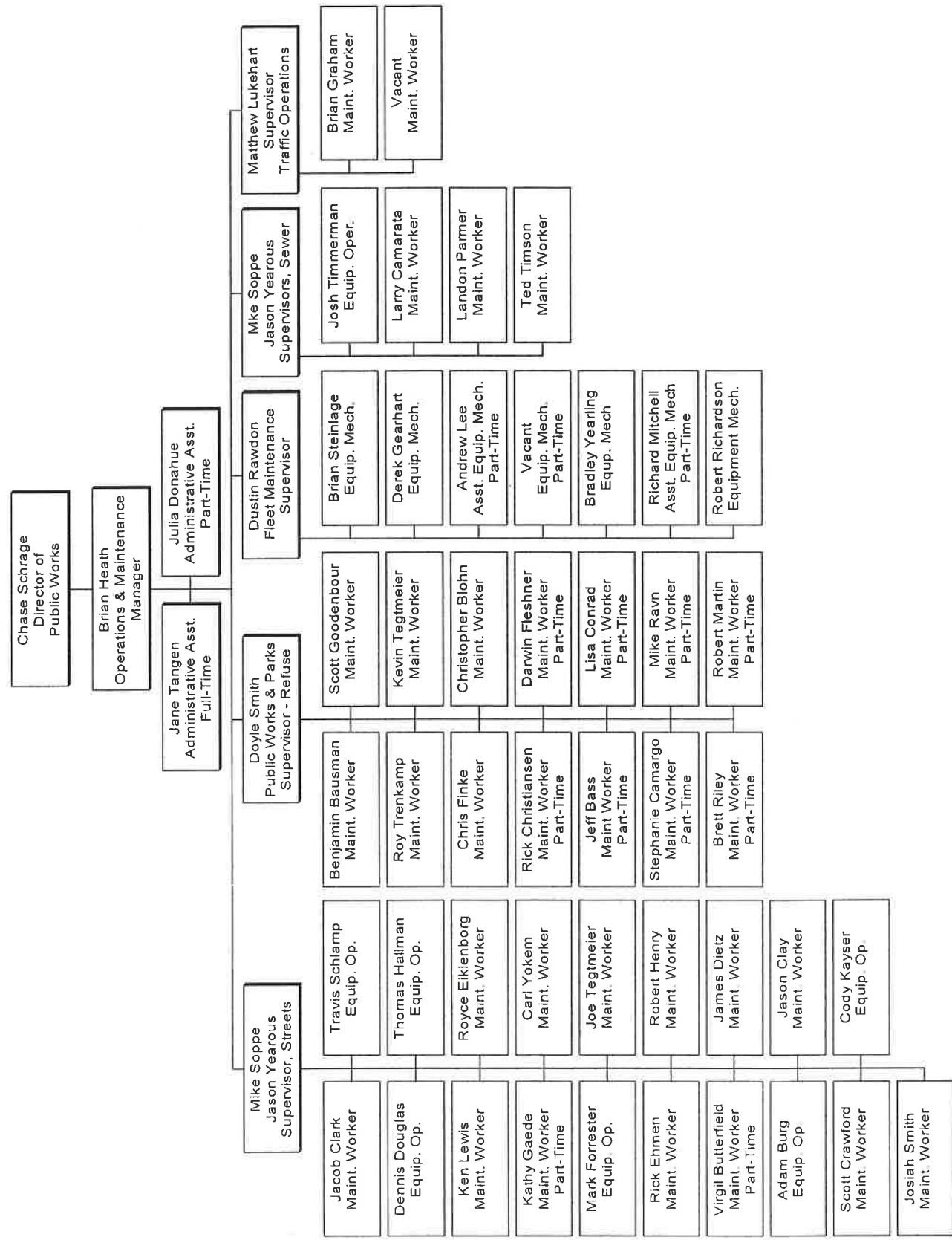
SEWER REVENUE BOND FUND – This fund is used to account for sewer projects that are funded by revenue bond sales.

STREET CONSTRUCTION FUND – The Street Construction Fund accounts for the Road Use Tax revenues that are distributed to the City by the State of Iowa. The Road Use Tax funds are required by State law to be accounted for in a separate special revenue fund. The State determines the amount each city receives based on a formula that uses the population of the city.

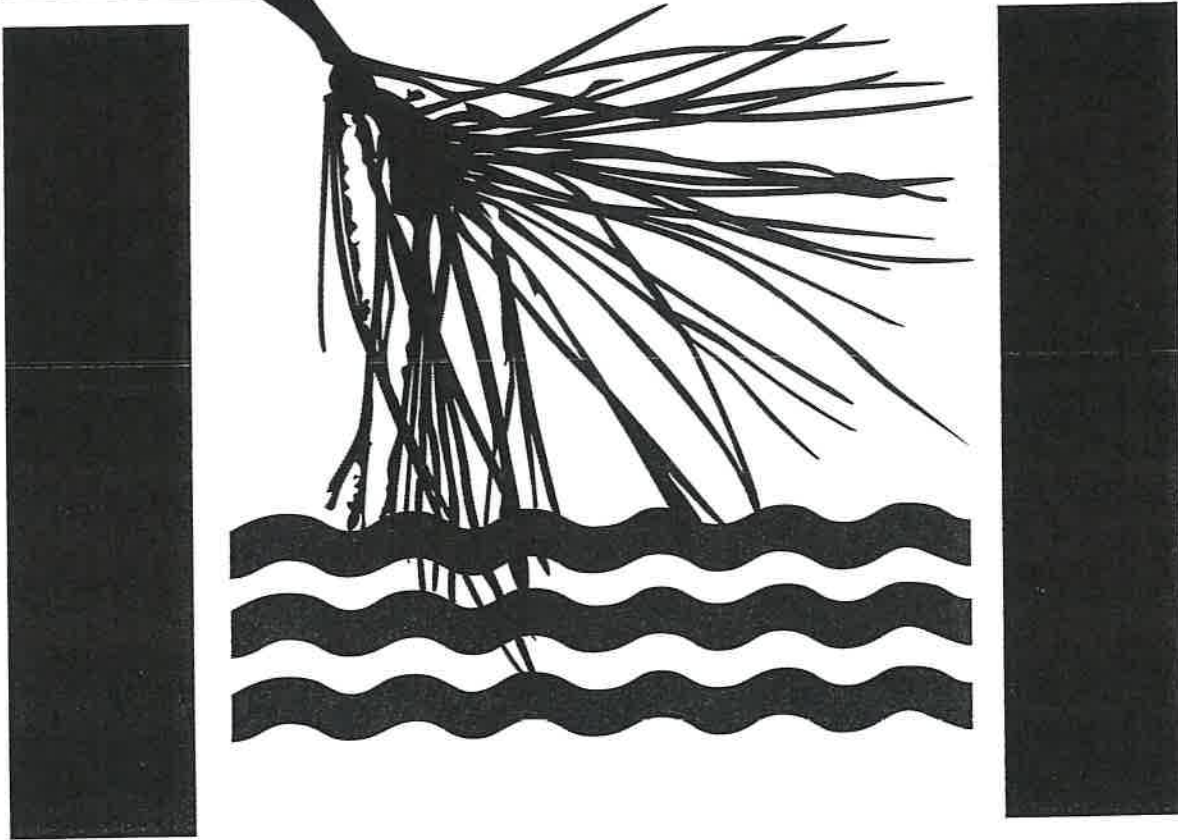
VEHICLE MAINTENANCE FUND – The Vehicle Maintenance Fund maintains and accounts for all vehicles in the City. The Vehicle Maintenance expenditures are allocated to all the departments based on actual maintenance services provided to those departments in the past fiscal year.

STREET IMPROVEMENT FUND – This fund accounts for the \$20 million received from the State of Iowa for the transfer of jurisdiction related to University Avenue. Costs associated with the reconstruction of University Avenue flowed through this fund. As the project is completed, this fund will be closed out.

City of Cedar Falls
Public Works



C · E · D · A · R



F · A · L · L · S

TOWNA

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF PUBLIC WORKS**

Division: Refuse
Fund: Refuse (#551)
Program: Business-Type

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Collections	2,398,729	2,430,602	2,500,000	2,496,815	2,500,000	2,500,000	2,500,000
Interest	53,040	102,405	20,000	123,895	50,000	50,000	50,000
Miscellaneous	43,506	134,468	20,000	20,000	20,000	20,000	20,000
Sewer Rental Fund Transfer	0	0	0	0	145,680	150,050	154,552
Street Construction Fund Xfe	190,400	198,420	203,160	203,160	145,680	150,047	154,548
Transfer Station Fees	322,596	242,134	260,000	256,233	260,000	260,000	270,000
Yard Waste Fees	1,824	2,151	2,000	3,230	2,000	2,000	2,000
Bag Tags	265	342	0	71	0	0	0
Recycling	261,764	216,387	200,000	167,566	200,000	200,000	200,000
Total	\$3,272,125	\$3,326,910	\$3,205,160	\$3,270,970	\$3,323,360	\$3,332,098	\$3,351,100

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	1,176,117	1,193,381	1,251,890	1,309,793	1,323,360	1,363,060	1,403,950
Commodities	71,673	56,367	105,940	103,837	105,940	109,120	112,390
Service & Charges	1,195,407	1,234,590	1,228,410	1,188,134	1,263,050	1,300,940	1,339,970
Capital Outlay	108,670	287,051	545,000	545,000	281,670	525,000	400,000
Debt Service	0	0	0	0	0	0	0
Transfers	117,163	137,023	146,710	146,710	158,270	163,020	167,910
Total	\$2,669,030	\$2,908,412	\$3,277,950	\$3,293,474	\$3,132,290	\$3,461,140	\$3,424,220

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full Time	10.83	10.83	9.50	9.50	9.67	9.67	9.67
Part Time	6.91	6.91	6.91	6.91	6.98	6.98	6.98
Total	17.74	17.74	16.41	16.41	16.65	16.65	16.65

NOTE: Data relative to full time employees is in full time equivalents (FTE) and not actual positions available.

REFUSE FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	4,131,097	4,734,192	5,152,690	5,152,690	5,130,188	5,321,257	5,192,215
Total Revenues	3,272,125	3,326,910	3,205,160	3,270,970	3,323,360	3,332,098	3,351,100
Total Expenditures	2,669,030	2,908,412	3,277,950	3,293,474	3,132,290	3,461,140	3,424,220
Ending Balance	\$4,734,192	\$5,152,690	\$5,079,900	\$5,130,188	\$5,321,257	\$5,192,215	\$5,119,095
Current Year Cash Added (Used)	\$603,095	\$418,498	(\$72,790)	(\$22,503)	\$191,070	(\$129,042)	(\$73,120)

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF PUBLIC WORKS**

Division: Engineering/Storm Water
Fund: Storm Water (#555)
Program: Business-Type

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Storm Water Fees	858,148	908,422	905,000	967,874	950,000	997,500	1,050,000
Permit & Review Fees	24,806	40,075	25,000	30,642	25,000	25,000	25,000
Interest	18,687	38,630	2,000	52,348	20,000	15,000	10,000
Miscellaneous Receipts	206,498	0	0	228,136	0	0	0
Total	\$1,108,138	\$987,127	\$932,000	\$1,279,000	\$995,000	\$1,037,500	\$1,085,000

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	299,342	190,412	249,170	241,545	273,180	281,380	289,820
Commodities	24,140	7,843	26,300	20,148	26,300	27,090	27,900
Service & Charges	139,506	169,398	145,690	146,736	141,040	145,270	149,630
Capital Outlay	286,183	111,286	585,000	585,000	840,000	165,000	840,000
Debt Service	0	0	119,500	119,500	115,500	116,500	117,250
Transfers	31,200	137,289	28,700	28,700	29,150	30,021	30,916
Total	\$780,372	\$616,227	\$1,154,360	\$1,141,630	\$1,425,170	\$765,261	\$1,455,516

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full Time	4.20	3.20	3.20	3.20	3.20	3.20	3.20
Part Time	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Total	4.30	3.30	3.30	3.30	3.30	3.30	3.30

NOTE: Data relative to full time employees is in full time equivalents (FTE) and not actual positions available.

STORM WATER FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	1,474,944	1,802,710	2,173,610	2,173,610	2,310,980	1,880,810	2,153,050
Total Revenues	1,108,138	987,127	932,000	1,279,000	995,000	1,037,500	1,085,000
Total Expenditures	780,372	616,227	1,154,360	1,141,630	1,425,170	765,261	1,455,516
Ending Balance	\$1,802,710	\$2,173,610	\$1,951,250	\$2,310,980	\$1,880,810	\$2,153,050	\$1,782,534
Current Year Cash Added (Used)	\$327,766	\$370,900	(\$222,360)	\$137,370	(\$430,170)	\$272,240	(\$370,516)

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF PUBLIC WORKS**

Division: Sewer Rental
Fund: Sewer Rental (#552)
Program: Business-Type

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Collections	6,006,832	6,425,530	6,500,000	6,756,412	6,825,000	7,166,250	7,524,560
Interest	85,355	178,435	15,000	216,637	150,000	150,000	150,000
Miscellaneous	727,089	5,103	5,000	2,437	5,000	5,000	5,000
Industrial User Fees	24,207	25,344	15,000	35,249	15,000	15,000	15,000
Farm Rental	105,120	97,600	115,000	97,600	100,000	100,000	100,000
Total	\$6,948,602	\$6,732,011	\$6,650,000	\$7,108,335	\$7,095,000	\$7,436,250	\$7,794,560

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	1,207,205	1,226,688	1,328,000	1,301,804	1,349,180	1,389,660	1,431,350
Commodities	232,802	196,354	240,900	224,498	240,900	248,130	255,570
Service & Charges	950,367	1,007,687	1,076,080	827,466	1,018,330	1,048,880	1,080,350
Capital Outlay	406,881	233,325	1,555,000	1,555,000	1,090,000	890,000	655,000
Debt Service	1,673,340	1,401,022	2,618,590	2,618,590	2,593,990	2,563,360	2,537,960
Transfers	1,181,353	1,317,243	121,920	121,920	287,360	295,980	304,860
Total	\$5,651,947	\$5,382,320	\$6,940,490	\$6,649,278	\$6,579,760	\$6,436,010	\$6,265,090

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full Time	14.10	14.10	15.10	15.10	15.00	15.00	15.00
Part Time	3.72	3.72	2.27	2.27	2.27	2.27	2.27
Total	17.82	17.82	17.37	17.37	17.27	17.27	17.27

NOTE: Data relative to full time employees is in full time equivalents (FTE) and not actual positions available.

SEWER RENTAL FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	5,854,026	7,150,680	8,500,371	8,500,371	8,959,428	9,474,668	10,474,908
Total Revenues	6,948,602	6,732,011	6,650,000	7,108,335	7,095,000	7,436,250	7,794,560
Total Expenditures	5,651,947	5,382,320	6,940,490	6,649,278	6,579,760	6,436,010	6,265,090
Ending Balance	\$7,150,680	\$8,500,371	\$8,209,881	\$8,959,428	\$9,474,668	\$10,474,908	\$12,004,378
Current Year Cash Added (Used)	\$1,296,655	\$1,349,691	(\$290,490)	\$459,057	\$515,240	\$1,000,240	\$1,529,470

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF PUBLIC WORKS**

Division: Public Works
Fund: Sewer & Storm Wtr Rev Bonds
(541/545)
Program: Business-Type

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Bond Proceeds	34,144	5,159,241	1,600,000	0	0	3,165,000	8,000,000
Interest Income	0	12,552	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Total	\$34,144	\$5,171,794	\$1,600,000	\$0	\$0	\$3,165,000	\$8,000,000

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Capital Outlay	3,909,642	687,638	1,600,000	1,995,310	0	3,165,000	8,000,000
Total	\$3,909,642	\$687,638	\$1,600,000	\$1,995,310	\$0	\$3,165,000	\$8,000,000

SEWER REVENUE BONDS FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	1,386,652	(2,488,846)	1,995,310	1,995,310	(0)	(0)	(0)
Total Revenues	34,144	5,171,794	1,600,000	0	0	3,165,000	8,000,000
Total Expenditures	3,909,642	687,638	1,600,000	1,995,310	0	3,165,000	8,000,000
Ending Balance	(\$2,488,846)	\$1,995,310	\$1,995,310	(\$0)	(\$0)	(\$0)	(\$0)
Current Year Cash Added (Used)	(\$3,875,498)	\$4,484,155	\$0	(\$1,995,310)	\$0	\$0	\$0

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF PUBLIC WORKS**

Division: Street Construction
Fund: Street Construction (#206)
Program: Public Works

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Road Use Tax	5,009,572	5,072,219	4,770,090	5,456,743	5,025,280	5,044,910	5,084,170
West 1st	0	0	0	0	0	0	0
Miscellaneous	102,639	126,868	10,000	5,875	10,000	10,000	10,000
Total	\$5,112,211	\$5,199,087	\$4,780,090	\$5,462,619	\$5,035,280	\$5,054,910	\$5,094,170

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	1,594,314	1,640,000	1,778,160	1,544,594	1,738,610	1,790,770	1,844,490
Commodities	458,363	548,994	619,190	503,724	649,190	668,670	688,730
Service & Charges	728,530	768,983	898,680	912,988	856,240	881,930	908,390
Capital Outlay	1,245,926	1,331,611	1,454,700	1,454,700	3,095,660	7,117,805	2,447,000
Debt Service	0	0	0	0	0	0	0
Transfers	337,783	357,443	377,630	377,630	351,960	362,520	373,394
Total	\$4,364,916	\$4,647,031	\$5,128,360	\$4,793,635	\$6,691,660	\$10,821,695	\$6,262,004

Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full Time	19.00	19.00	20.50	20.50	19.50	19.50	19.50
Part Time	5.10	5.10	4.15	4.15	4.87	4.87	4.87
Total	24.10	24.10	24.65	24.65	24.37	24.37	24.37

NOTE: Data relative to full time employees is in full time equivalents (FTE) and not actual positions available.

STREET CONSTRUCTION FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	7,138,006	7,885,301	8,437,357	8,437,357	9,106,341	7,449,961	1,683,176
Total Revenues	5,112,211	5,199,087	4,780,090	5,462,619	5,035,280	5,054,910	5,094,170
Total Expenditures	4,364,916	4,647,031	5,128,360	4,793,635	6,691,660	10,821,695	6,262,004
Ending Balance	7,885,301	8,437,357	8,089,087	9,106,341	7,449,961	1,683,176	515,342
Current Year Cash Added (Used)	747,295	552,056	(348,270)	668,985	(1,656,380)	(5,766,785)	(1,167,834)

Otherfnd

22-Jan-20

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF PUBLIC WORKS**

Division: Street Improvement
Fund: Street Improvement (#408)
Program: Capital Projects

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Federal/State Funding	1,070,298	501,250	0	0	0	0	0
Miscellaneous	0	533,438	0	3,706,017	0	0	0
Interest	3,744	0	0	0	0	0	0
Total	\$1,074,042	\$1,034,688	\$0	\$3,706,017	\$0	\$0	\$0

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	0	0	0	0	0	0	0
Commodities	0	0	0	0	0	0	0
Service & Charges	0	0	0	0	0	0	0
Capital Outlay	6,150,273	1,696,549	0	(0)	0	0	0
Debt Service	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Total	\$6,150,273	\$1,696,549	\$0	(\$0)	\$0	\$0	\$0

STREET IMPROVEMENT FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	2,032,075	(3,044,156)	(3,706,017)	(3,706,017)	0	0	0
Total Revenues	1,074,042	1,034,688	0	3,706,017	0	0	0
Total Expenditures	6,150,273	1,696,549	0	(0)	0	0	0
Ending Balance	(3,044,156)	(3,706,017)	(3,706,017)	0	0	0	0
Current Year Cash Added (Used)	(5,076,231)	(661,861)	0	3,706,017	0	0	0

**CITY OF CEDAR FALLS
FY2021 BUDGET
DEPARTMENT OF PUBLIC WORKS**

Division: Vehicle Maintenance
Fund: Vehicle Maintenance (#685)
Program: Internal Service

Revenue	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Rental Fees	1,794,490	1,752,850	1,732,150	1,732,150	1,672,250	1,575,340	1,631,750
Interest	28,593	55,479	5,000	72,690	5,000	5,000	5,000
Miscellaneous	68,708	83,740	30,000	71,333	30,000	30,000	30,000
Total	\$1,891,791	\$1,892,068	\$1,767,150	\$1,876,174	\$1,707,250	\$1,610,340	\$1,666,750

Expenditures	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Personal Services	393,601	394,565	471,460	472,336	549,650	566,140	583,120
Commodities	876,015	897,022	928,470	949,410	969,470	998,550	1,028,510
Service & Charges	276,864	250,750	312,220	318,864	306,460	315,650	325,120
Capital Outlay	0	0	55,000	55,000	181,670	30,000	30,000
Transfers	0	0	0	0	0	0	0
Total	\$1,546,479	\$1,542,338	\$1,767,150	\$1,795,610	\$2,007,250	\$1,910,340	\$1,966,750

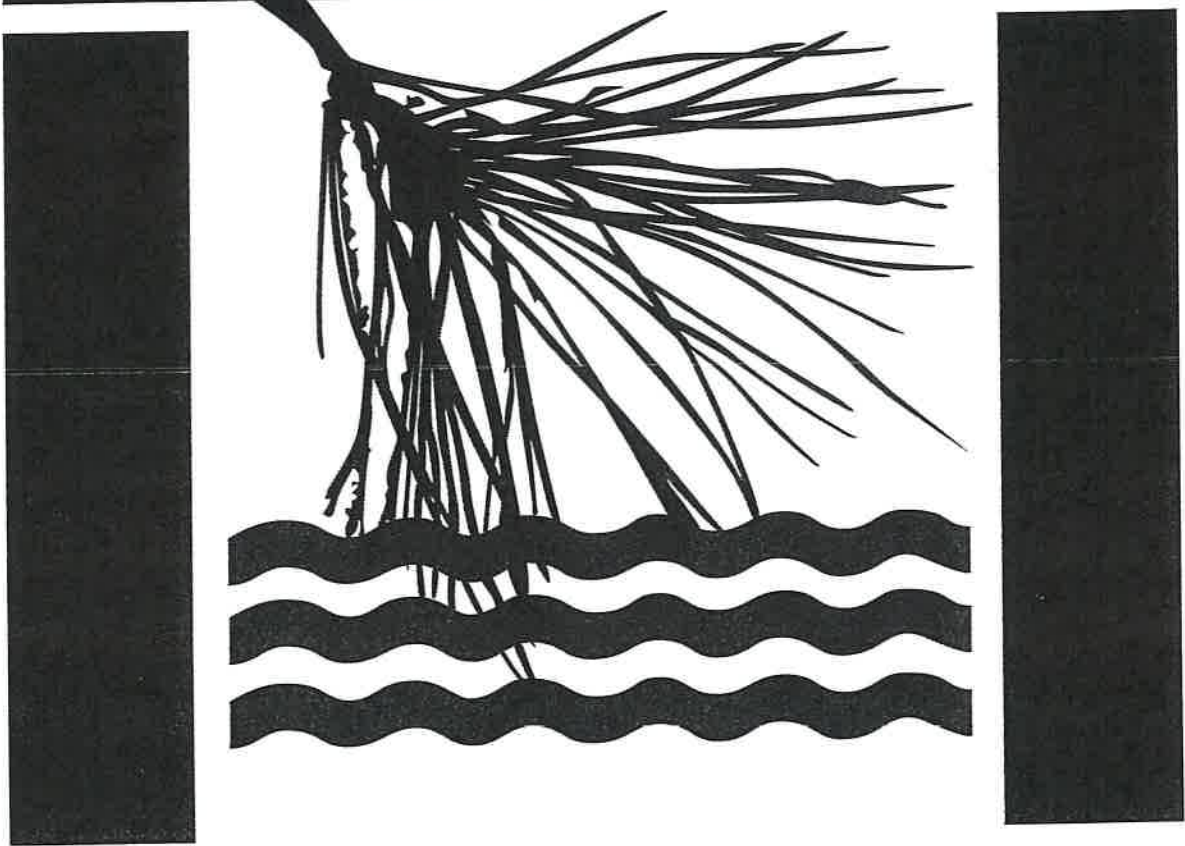
Auth. Positions	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Positions:							
Full Time	4.00	4.00	4.00	4.00	6.00	4.00	4.00
Part Time	3.35	3.38	3.38	3.38	1.23	1.23	1.23
Total	7.35	7.38	7.38	7.38	7.23	5.23	5.23

NOTE: Data relative to full time employees is in full time equivalents (FTE) and not actual positions available.

VEHICLE MAINTENANCE FUND SUMMARY

	Actual 2017/2018	Actual 2018/2019	Budgeted 2019/2020	Projected 2019/2020	Budgeted 2020/2021	Proposed 2021/2022	Proposed 2022/2023
Beginning Balance	2,437,325	2,782,637	3,132,368	3,132,368	3,212,932	2,912,932	2,612,932
Total Revenues	1,891,791	1,892,068	1,767,150	1,876,174	1,707,250	1,610,340	1,666,750
Total Expenditures	1,546,479	1,542,338	1,767,150	1,795,610	2,007,250	1,910,340	1,966,750
Ending Balance	\$2,782,637	\$3,132,368	\$3,132,368	\$3,212,932	\$2,912,932	\$2,612,932	\$2,312,932
Current Year Cash Added (Used)	\$345,312	\$349,731	\$0	\$80,564	(\$300,000)	(\$300,000)	(\$300,000)

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Long-Term Debt

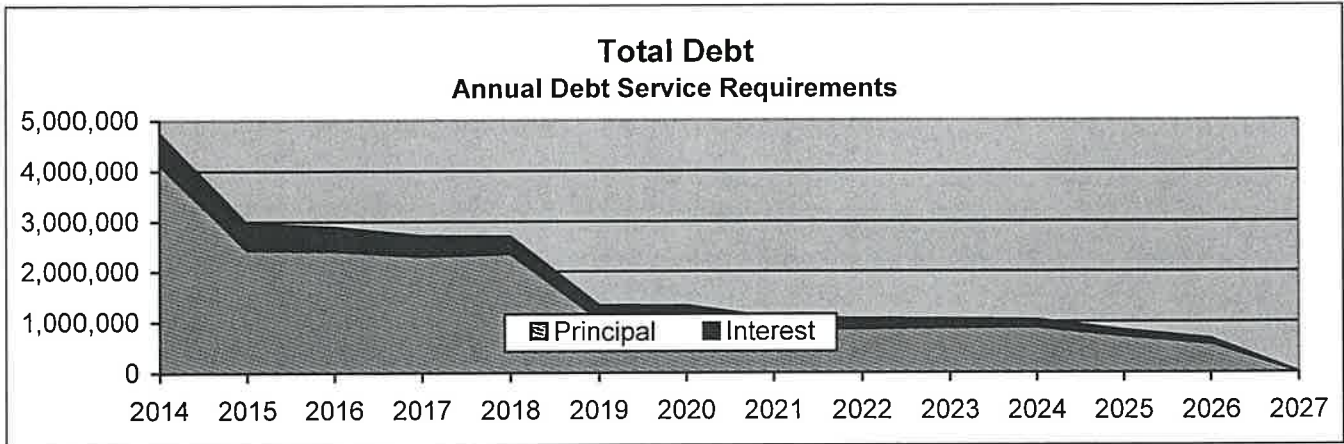
The Debt Service Fund is a legally required fund. The fund administers the payments for all of the City’s general obligation debt, including payments on Tax Increment Financing bonds. Revenue bonds are administered in the enterprise fund that is securing the debt. Currently the Sewer fund and the Storm Water fund are the enterprise funds with debt outstanding.

The debt service property tax levy finances the bond and interest payments that are not being secured from other revenue sources. The levy rate for debt service for FY21 is \$0.32 compared to \$0.43 for FY20.

The total debt service requirements for debt currently held by the city are as follows:

Year Ending	Tax Increment Financing Bonds	General Obligation Notes/Bonds	Total Interest	Total
2021	165,000	1,375,000	388,673	1,928,673
2022	170,000	1,410,000	339,415	1,919,415
2023	180,000	1,455,000	288,680	1,923,680
2024	185,000	1,510,000	235,430	1,930,430
2025	--	1,560,000	179,750	1,739,750
2026	--	1,610,000	129,200	1,739,200
2027	--	1,360,000	83,500	1,443,500
2028	--	1,390,000	42,200	1,432,200
2029	--	--	--	--
2030	--	--	--	--
2031	--	--	--	--
2032	--	--	--	--
	\$ 700,000	\$ 11,670,000	\$ 1,686,848	\$ 14,056,848

Table does not include the debt service to finance the sewer & water treatment facility upgrades through the State Revolving Fund and internal financing. The table also does not include the debt service on bonds expected to be sold in calendar year 2020.



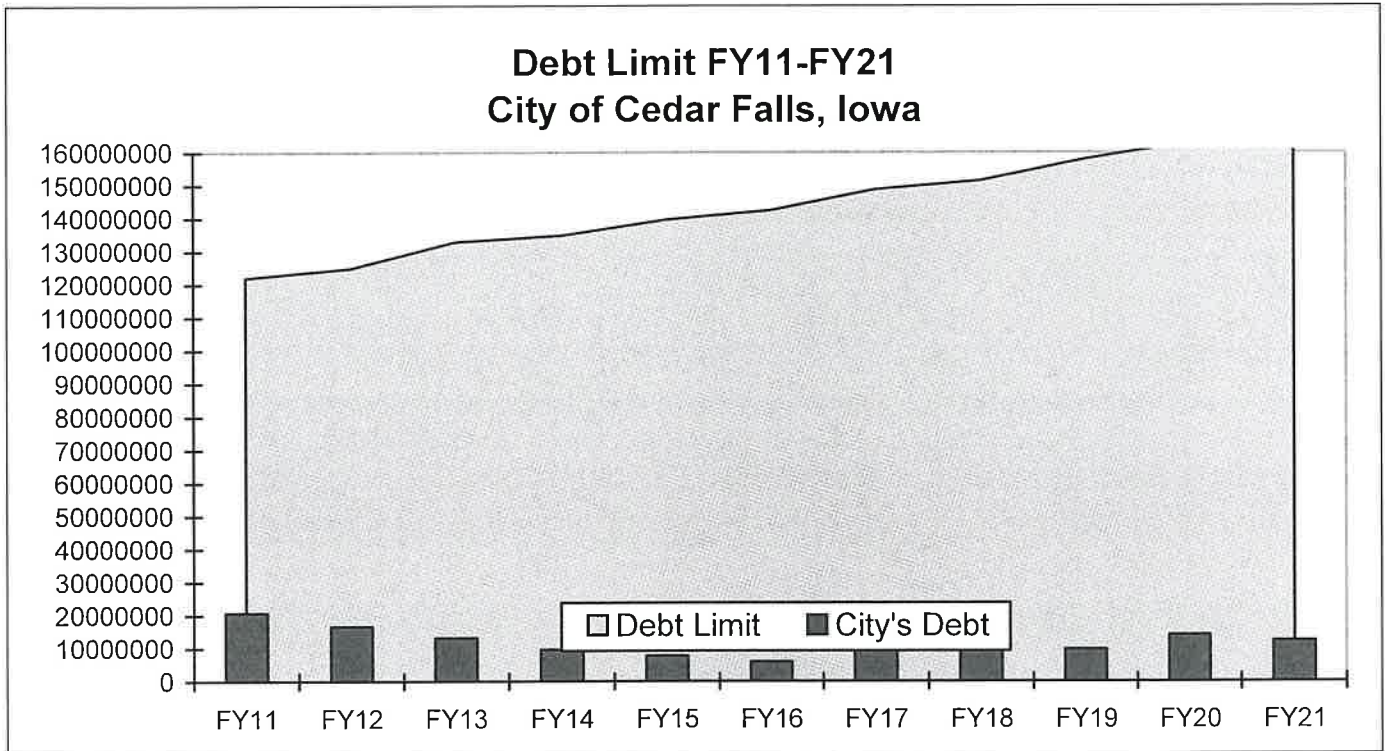
The City of Cedar Falls was upgraded to a Aa1 rating from Moody’s Investor Services for all general obligation issuances. This was a result of Moody’s recalibrating their U.S. municipal rating scale.

In 2018, the City issued \$5,940,000 in General Obligation Bonds. \$2,860,000 of the proceeds were for various capital projects, including Greenhill Road extension, Center Street Trail, and a new fire truck. These proceeds will be repaid through the debt service levy. The remaining \$3,080,000 in proceeds were for sewer and storm water projects. These proceeds will be repaid by sewer and storm water revenues. The City maintained its Aa1 rating from Moody’s.

Impact on Property Taxes

During calendar year 2020, the City may sell approximately \$3,363,000 in General Obligation Bonds. These proceeds will be used for various citywide projects, including Main Street Reconstruction, Cedar Heights Drive Reconstruction, Riverbank improvements, and South Main Intersection improvements.

During calendar year 2020, the city may sell revenue bonds to finance the Plant Digester Rehab project.



Year	Debt Limit	City's Debt
FY11	122,094,381	20,770,000
FY12	125,016,901	16,660,000
FY13	132,967,751	13,205,000
FY14	134,876,517	9,640,000
FY15	139,586,122	7,770,000
FY16	142,421,126	5,920,000
FY17	149,224,259	13,270,000
FY18	151,911,983	9,740,000
FY19	158,343,489	14,085,000
FY20	163,006,221	14,085,000
FY21	170,636,243	12,370,000 *

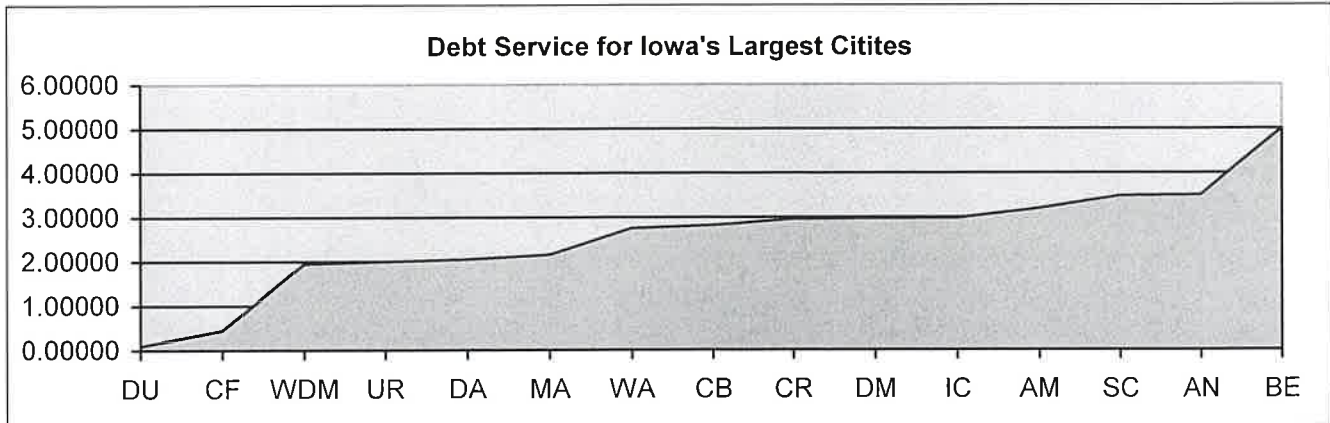
* estimate

Debt Service Levy

The City of Cedar Falls' debt levy is very low compared to similar sized cities in Iowa. This is caused by two reasons:

1. The City of Cedar Falls tries to maintain its outstanding debt relatively stable by only issuing replacement debt.
2. The City currently pays some of its debt service out of the \$8.10 levy, while maximizing the trust and agency levy.

By maintaining the debt service rate at low levels, taxpayers avoid fluctuations year to year from debt service. The City utilizes its Capital Improvements Program to project how projects will affect the debt service levy over the next 3-5 years.



City	FY20 Debt Service	2010 Population
Dubuque	0.09371	57,637
Cedar Falls	0.43147	39,260
W. Des Moines	1.95000	56,609
Urbandale	2.00000	39,463
Davenport	2.05000	99,685
Marion	2.15216	34,768
Waterloo	2.75595	68,406
Council Bluffs	2.82000	62,230
Cedar Rapids	2.95605	126,326
Des Moines	2.97000	203,433
Iowa City	2.97846	67,862
Ames	3.19314	58,965
Sioux City	3.47477	82,684
Ankeny	3.50000	45,582
Bettendorf	5.00000	33,217
Average:	2.55505	

Cedar Falls' debt service levy is approximately \$2.12 below the average of the State's fifteen largest cities.

Debt Limitation

The debt limit for Iowa cities is 5% of the actual value of taxable property within the City. Debt subject to the debt limit includes general obligation debt, bond anticipation notes, and revenue bonds issued pursuant to Iowa Code Chapter 403 (tax increment). Revenue and special assessment bonds, except for bonds issued pursuant to Iowa Code Chapter 403, are not subject to the City's debt limit. The City's debt limit for the fiscal year 2021 is based upon actual property valuation at January 1, 2019.

The Constitution of the State of Iowa, Article XI, Section 3, provides as follows:

“Indebtedness of political or municipal corporations. No county, or other political or municipal corporation shall be allowed to become indebted in any manner, or for any purpose, to an amount, in the aggregate, exceeding five per centum on the value of taxable property within such county or corporation to be ascertained by the last State or County tax lists, previous to the incurring of such indebtedness.”

The outstanding obligation debt of the City does not exceed its legal debt margin computed as follows:

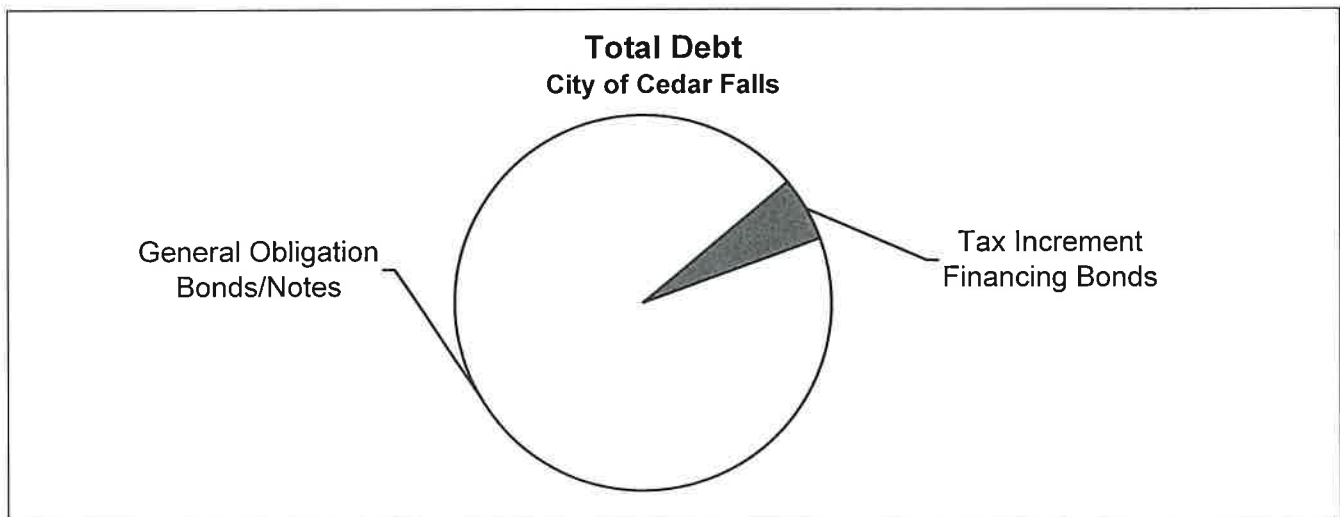
Estimated actual valuation of taxable property within the City - Jan 1, 2019	\$ 3,412,724,868
Debt limit - 5% of total actual valuation	\$ 170,636,243
Debt applicable to debt limit:	
General Obligation Bonds/Notes	12,370,000
General Obligation Bonds/Notes - CFU Communication Bonds	0
Legal Debt Margin	\$ 158,266,243
Total net debt applicable to the limit as a percentage of debt limit	7.25%

**Debt History
Legal Debt Margin**

	2016	2017	2018	2019	2020
Debt Limit	\$ 142,421,126	\$ 149,224,259	\$ 151,911,983	\$ 158,343,489	\$ 163,006,221
Total net debt applicable to limit	5,920,000	13,270,000	9,740,000	14,085,000	14,085,000
Legal debt margin	\$ 136,501,126	\$ 135,954,259	\$ 142,171,983	\$ 144,258,489	\$ 148,921,221
Total net debt applicable to the limit as a percentage of Debt Limit	4.16%	8.89%	6.41%	8.90%	8.64%

**Principal Annual Maturities
As of January 1, 2021**

Year	Tax Increment Financing Bonds	General Obligation Notes/Bonds
2021	165,000	1,375,000
2022	170,000	1,410,000
2023	180,000	1,455,000
2024	185,000	1,510,000
2025	0	1,560,000
2026-2028	0	4,360,000
Total	700,000	11,670,000



Annual Service Requirements

The annual debt service requirements to service the outstanding indebtedness of the City's are as follows:

Year	Tax Increment Financing Bonds	General Obligation Notes/Bonds
2021	190,673	1,738,000
2022	189,815	1,729,600
2023	193,780	1,729,900
2024	192,030	1,738,400
2025	0	1,739,750
2026-2028	0	4,614,900
Total	766,298	13,290,550

**City of Cedar Falls
Outstanding Bond Report
As of January 1, 2021**

Bonded Debt Description	Maturity Date	General Obligation Bonds/Notes	Utility Bonds	Revenue Bonds
Capital Loan Notes	06/01/24	700,000		
Capital Loan Notes	06/01/26	1,665,000		
Capital Loan Notes - Sewer	06/01/28	4,985,000		
2012 Sewer Internal Financing*	06/01/35	10,675,000		
General Obligation Bonds	06/01/28	2,420,000		
GO Bonds - Sewer	06/01/28	1,825,000		
GO Bonds - Stormwater	06/01/28	775,000		
SRF	06/01/33			5,038,000
Total		\$23,045,000	\$0	\$5,038,000

*This represents the amounts the health trust fund and capital project fund have loaned to the sewer fund.

City of Cedar Falls

Debt Service for FY21

Bonds Due 06/30/21	Principal	Interest	Total
2009A Capital Loan Notes - TIF	165,000	25,670	190,670
Sewer SRF Loan	318,000	163,740	481,740
2016 GO Bonds	265,000	33,300	298,300
2018 GO Bonds	255,000	110,850	365,850
2018 Sewer Bonds	195,000	83,650	278,650
2018 Stormwater Bonds	80,000	35,500	115,500
2016 Sewer Bonds	580,000	99,700	679,700
	\$ 1,858,000	\$ 552,410	\$ 2,410,410

If bonds are sold after the FY21 budget certification date, debt service in FY21 on those bonds are budgeted out of the general fund for FY21.

FINANCIAL POLICIES FOR THE CAPITAL IMPROVEMENTS PROGRAM

CAPITAL EXPENDITURES

1. DEFINITION:

- A. Capital Improvements - Capital items of a relatively permanent nature, such as buildings, and other attachments or improvements to land which are intended to remain so attached such as storm drains, sewers and streets.

Capital improvements have four characteristics:

- (1) They are permanent in nature.
- (2) They are relatively expensive.
- (3) They usually don't recur annually.
- (4) They result in fixed assets.

- B. Capital Expenditures - Those expenditures for public improvements and their preliminary studies and the acquisitions of property or equipment for new public improvements. Capital expenditures are expenditures for capital improvements and shall be financed under the provisions of this fiscal policy and planned in terms of the five-year Capital Improvements Program. Excluded from capital expenditures are operating expenditures; those annual expenditures which are necessary to the maintenance of the city, the rendering of services, and providing for normal operation.

2. PROJECT ANALYSIS:

Capital improvement projects for the five-year period shall be analyzed for the following:

- A. Compatibility with the Comprehensive Plan.
- B. Revenue Source - A clear distinction shall be made between tax-supported and self-supported bonds (G.O. versus revenue bonds). All projects supported by revenue bonds must demonstrate ability to develop sufficient incomes to repay their costs and costs associated with financing. In addition, proposed revenue sources shall be analyzed in terms of whether the revenue can be used for the proposed project and the probability that the revenue will be available.
- C. Compatibility with the City Council's goals.

3. MAXIMUM LIMITATIONS ON GENERAL OBLIGATION BONDS:

The following two maximum limitations shall apply to general obligation bonds:

- A. Debt Limit:

Debt incurred as a general obligation of the City of Cedar Falls shall not exceed constitutional or statutory limits: presently 5% of the market value of the taxable

property within the corporate limits as established by the County Assessor. (State law requirements.)

B. Borrowing Reserve:

A minimum of 25% borrowing reserve, or debt margin, shall be maintained to meet emergencies, and if so used, the bond shall be retired as soon as reasonably possible in accordance with the provisions of this fiscal policy.

4. CEILING ON DEBT SERVICE:

- A. Debt service charges payable from the general tax levy shall not exceed 25% of that levy in any one fiscal year.
- B. Maintain debt service payments to no more than \$3.00 per \$1,000 of assessed valuation unless the rollback shift increases the rate.

5. FINANCING:

As a general rule, financing of capital improvements shall meet the following guidelines:

- A. General property tax and operating revenues, to the extent available, shall be used for capital project financing.
- B. When general property tax and operating revenues are not available under the maximum tax rates permitted by law or deemed advisable by the Council, financing of capital projects and replacements may be accomplished by the use of bonds.
- C. Every effort shall be made to seek out state or federal grants or assistance to offset a portion of the cost of capital projects.
- D. Maintenance of level of tax rates devoted to debt service.
- E. Maintenance of minimum operating reserves.
- F. Maintenance of a balance between debt service and current operating expenditures.
- G. Reduction in use of debt capacity following Interstate Substitution project construction.
- H. Maximizing intergovernmental grants-in-aid to offset local costs without incurring undue ongoing operating cost impacts.
- I. Issue new G.O. bonds at no more than replacement debt levels.
- J. Minimize property tax impacts on properties by limiting and balancing debt repayment schedules.
- K. Calculate financial impacts utilizing conservative growth assumptions.

PROPERTY TAX AND DEBT LIMIT EFFECTS

The City Council and the Planning & Zoning Commission were presented a 5-year Capital Improvement Schedule (CIP) in January. Two of the larger projects on the schedule that are funded with GO funding are the Main Street Reconstruction and Greenhill Road and South Main Street intersection. The GO funding for these projects are estimated at \$3.0 million. The Greenhill Road intersection project is scheduled for FY20-FY22 and the Main Street project is scheduled for FY21-FY23. Historically, the City issues general obligation on a biennial basis. The City does coordinate with Cedar Falls Utilities, who then issues debt on the off year. Therefore, any General Obligation (GO) bond revenue source prior to 2020 has already been sold and those projects are funded. Any GO revenue source of 2020 or after, the bonds have not been sold yet. Therefore, the funding for these projects is only preliminary at this stage.

In addition to General Obligation (GO) funding, the City also looks at revenue bond sales (SRB) or the State Revolving Fund to fund projects in the sewer fund. These financing sources do not count against the City's debt limit, however, do have to meet certain coverage and reserve requirements as it relates to getting a bond rating from Moody's or a revolving loan from the state. This is critical in determining how much the City can sell for these projects. To obtain the reserve and coverage requirements, the City implemented sewer rate increases of 5% per year for the next 3 years.

Unfortunately, the sewer fund already funded \$17 million in upgrades to the treatment facility and there are major sewer projects on the horizon. These projects include \$60 million for Nutrient Removal Upgrade and \$9.6 million for Plant Digester Rehabilitation. At this time, the City is unsure what the EPA requirements will be and how much all the upgrades will cost. However, when analyzing the sewer rates, the City did keep in mind that additional major projects may be coming down the road in the short term and may need to look at additional sewer rate increases.

As mentioned above, there are over 40 funding sources on the CIP schedule. These may include refuse funds, local option sales tax, federal/state grant revenues, road use taxes, storm water funds, TIF funding, and private funding sources. These sources are also balanced to ensure that revenue projections for these funds are consistent with the anticipated expenditures and if needed have enough cash reserves if projects will need to be cash flowed.

The CIP is an essential first step in the overall budget process and cash management program. It allows the City Council to prioritize the projects that maintain the critical functions of the City, including wastewater treatment, street maintenance, and flood protection.

12/19/19

**FY20-25 CIP
Revenue Change Projections**

			Projected Revenue Change	
Fiscal Year	Committed Debt Service	Payment Include FY20- 25 CIP	Amount	Percent
20	888,720	888,720	72,560	0.35%
21	664,150	1,000,215	13,605	0.06%
22	661,100	1,037,145	36,930	0.17%
23	662,450	1,393,424	356,280	1.66%
24	662,950	1,437,821	44,396	0.20%
25	662,600	1,776,972	339,151	1.55%
26	661,400	1,824,655	47,683	0.21%

1. Proposed issuance of \$3,363,000 in FY20, \$3,460,000 in FY22, \$3,220,000 in FY24.

Each bond sale is assumed to be for ten years at a 3.0 percent interest rate. The interest on the bond sales during the issue year is assumed to be capitalized out of the bond sale amounts.

2. The percentage change is based on the previous year's total property tax askings. There is no taxable growth factored in.

12/19/19

**FY20-25 CIP
Revenue Change Projections**

Fiscal Year	Percent Change	Change in City Tax Rate	Projected City Tax Rate (Per \$1,000)	City Taxes Paid on a \$100,000 Home
20	0.35%	0.0395	\$10.95	\$623.25
21	0.06%	0.0070	\$10.96	\$623.65
22	0.17%	0.0189	\$10.98	\$624.72
23	1.66%	0.1821	\$11.16	\$635.09
24	0.20%	0.0227	\$11.18	\$636.38
25	1.55%	0.1734	\$11.35	\$646.25
26	0.21%	0.0244	\$11.38	\$647.63

1. The percentage change is based on the previous year's total property tax askings. There is no taxable growth factored in.
2. The cumulative effect of the revenue changes needed to finance the FY20-25 CIP is a 1.70% percent increase or \$74.21 more in property taxes paid on an existing \$100,000 home from FY20-FY25.

**FY20 - 25 CIP
Debt Limit Projections - All G.O. Debt
(Assumes \$0 in Taxable Value Growth)**

Fiscal Year (Start)	Current Principal Outstanding	Proposed Net Debt Incurred	New Principal Outstanding	Percent of Current Debt Limit	Projected Debt Limit	Percent of Projected Debt Limit
19	15,680,000	-	15,680,000	9.63%	158,343,489	9.90%
20	14,085,000	3,363,000	17,448,000	10.71%	162,855,931	10.71%
21	12,370,000	3,127,825	15,497,825	9.52%	162,855,931	9.52%
22	10,830,000	6,305,615	17,135,615	10.52%	162,855,931	10.52%
23	9,250,000	5,763,809	15,013,809	9.22%	162,855,931	9.22%
24	7,615,000	8,381,853	15,996,853	9.82%	162,855,931	9.82%
25	5,920,000	7,518,937	13,438,937	8.25%	162,855,931	8.25%

**FY20 - 25 CIP
Debt Limit Projections
All G.O. Debt Less Direct Revenue Supported Debt**

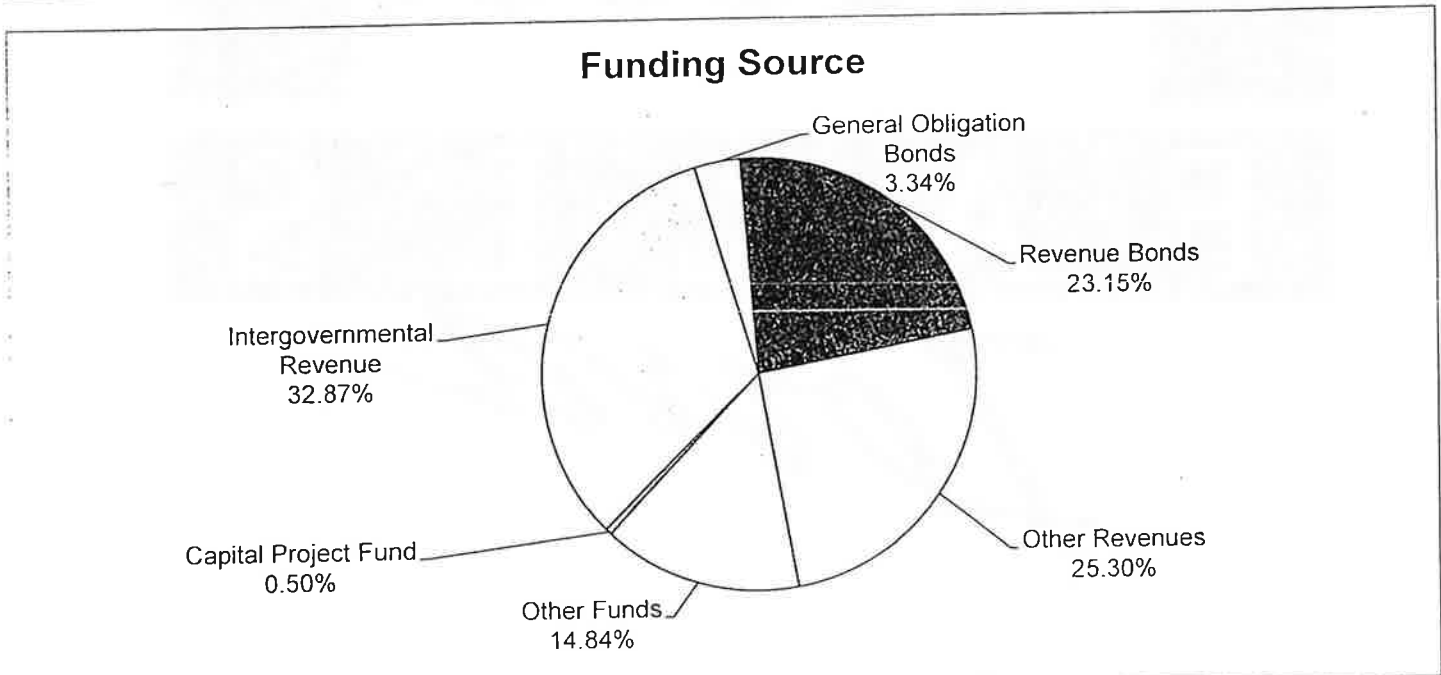
Fiscal Year (Start)	Current Principal Outstanding	Proposed Net Debt Incurred	New Principal Outstanding	Percent of Current Debt Limit	Projected Debt Limit	Percent of Projected Debt Limit
19	5,470,000	-	5,470,000	3.36%	158,343,489	3.45%
20	4,805,000	3,363,000	8,168,000	5.02%	162,855,931	5.02%
21	4,085,000	3,127,825	7,212,825	4.43%	162,855,931	4.43%
22	3,565,000	6,305,615	9,870,615	6.06%	162,855,931	6.06%
23	3,030,000	5,763,809	8,793,809	5.40%	162,855,931	5.40%
24	2,475,000	8,381,853	10,856,853	6.67%	162,855,931	6.67%
25	1,900,000	7,518,937	9,418,937	5.78%	162,855,931	5.78%

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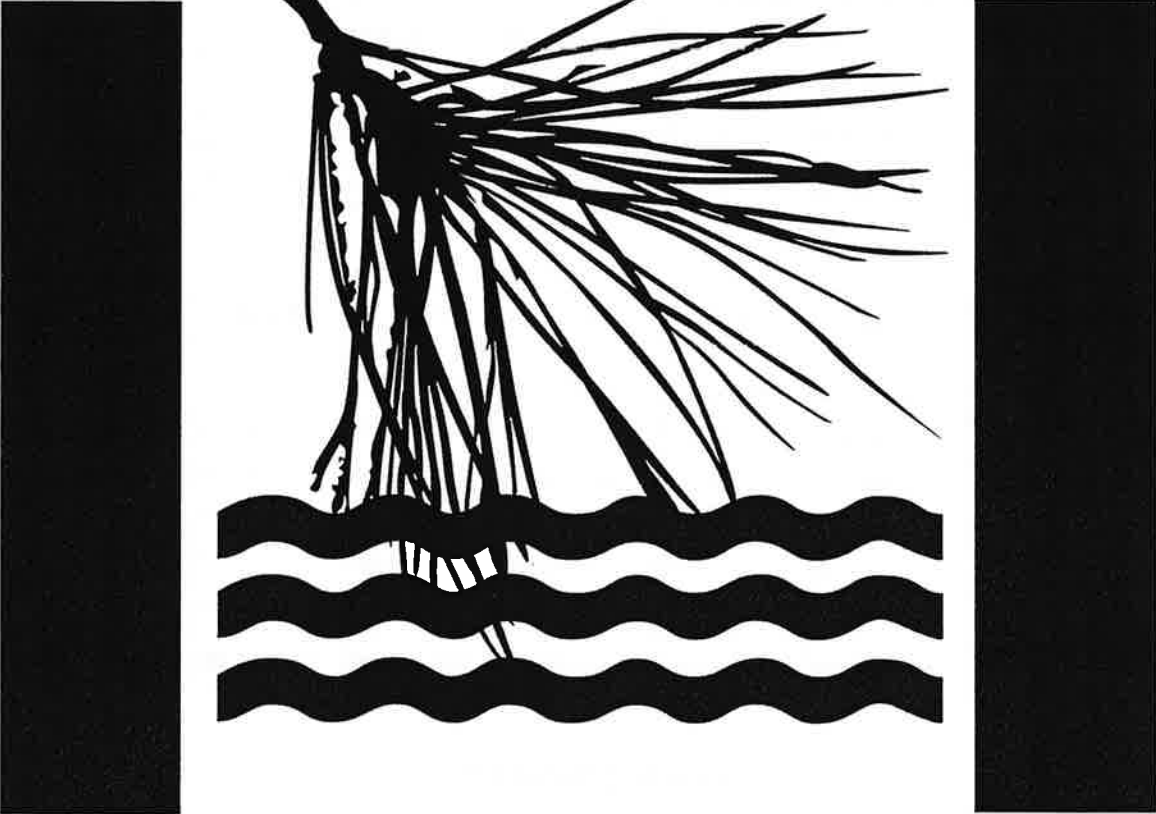
**FY20 - FY25 CAPITAL IMPROVEMENTS PROGRAM SUMMARY
CITY OF CEDAR FALLS**

EXPENDITURES	FY20	FY21	FY22	FY23	FY24	FY25	TOTAL
Finance & Business Operations	\$12,336,705	\$10,097,545	\$4,414,045	\$5,795,045	\$3,404,575	\$13,172,000	\$49,219,915
Community Development	1,234,354	3,370,260	4,499,010	2,764,680	2,159,010	4,980,000	\$19,007,314
Public Works	30,834,806	33,106,324	35,343,355	23,203,000	9,437,000	106,777,000	\$238,701,485
Public Safety Services	66,750	59,750	165,750	72,250	61,000	30,000	\$455,500
TOTAL	\$44,472,615	\$46,633,879	\$44,422,160	\$31,834,975	\$15,061,585	\$124,959,000	\$307,384,214

FUNDING SOURCES	FY20	FY21	FY22	FY23	FY24	FY25	TOTAL
Other Funds	\$6,637,278	\$9,662,175	\$12,706,305	\$6,535,575	\$4,911,075	\$5,175,950	\$45,628,358
Capital Project Fund	140,000	405,000	570,000	140,000	140,000	140,000	\$1,535,000
Intergovernmental Revenue	16,566,609	17,186,228	14,684,735	7,730,885	5,844,510	39,023,000	\$101,035,967
General Obligation Bonds	2,139,000	1,445,000	1,955,000	1,555,000	1,575,000	1,595,000	\$10,264,000
Revenue Bonds	0	0	3,165,000	8,000,000	0	60,000,000	\$71,165,000
Other Revenues	18,989,728	17,935,476	11,341,120	7,873,515	2,591,000	19,025,050	\$77,755,889
TOTAL	\$44,472,615	\$46,633,879	\$44,422,160	\$31,834,975	\$15,061,585	\$124,959,000	\$307,384,214



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FY20 - FY25 CAPITAL IMPROVEMENTS PROGRAM
CITY OF CEDAR FALLS, IOWA

Item 1.

Presented to City Council/Planning & Zoning Comm:
Approved by the City Council:
Resolution Number:

Jan. 20, 2020
21.849

New FY20

#	PROJECT OR PROGRAM	DEPT/ DIV.	FY20		FY21		FY22		FY23		FY24		FY25		SUBTOTAL		TOTAL FUNDING AMOUNT
			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	
1	Gibson Property Development - Phase I	ADM/ED	TIF-SCF	300,000			TIF-SCF	1,075,000	TIF-SCF	1,425,000	TIF-SCF	315,000			TIF-SCF	3,115,000	3,115,000
2	Gibson Property Development - Phase II	ADM/ED									TIF-SCF	600,000	TIF-SCF	715,000	TIF-SCF	1,315,000	1,315,000
3	Gibson Property Development - Phase III-V	ADM/ED											TIF-SCF	6,310,000	TIF-SCF	6,310,000	6,310,000
4	Industrial Park Expansion (Phase V & VI)	ADM/ED	TIF-UN	500,000	TIF-UN	5,000,000							TIF-UN	2,300,000	TIF-UN	7,800,000	7,800,000
5	Industrial Park Land Acquisition	ADM/ED			TIF-UN	1,500,000			TIF-UN	1,500,000			TIF-UN	1,500,000	TIF-UN	4,500,000	4,500,000
6	Mill Race Incentives	ADM/ED	WLOO	33,000											WLOO	33,000	116,880
			CFU	28,380											CFU	28,380	
			TIF-DT	33,000											TIF-DT	33,000	
			UNI	15,000											UNI	15,000	
			WART	7,500											WART	7,500	
7	Northern Industrial Park: Insurance and Maintenance	ADM/ED	TIF-UN	30,000	TIF-UN	30,000	TIF-UN	30,000	TIF-UN	30,000	TIF-UN	30,000	TIF-UN	30,000	TIF-UN	180,000	180,000
8	River Place Development Project	ADM/ED	TIF-DT	600,000	TIF-DT	700,000	TIF-DT	1,000,000	TIF-DT	1,000,000	TIF-DT	1,000,000	TIF-DT	1,000,000	TIF-DT	5,300,000	13,900,000
			PRIV	8,000,000	PRIV	600,000									PRIV	8,600,000	
9	Bond Fees	FBO/ADM	GO 2020	50,000			GO 2022	50,000			GO 2024	50,000			GO	150,000	150,000
10	Capitalized Interest	FBO/ADM	GO 2020	150,000			GO 2022	150,000			GO 2024	150,000			GO	450,000	450,000
11	Climate Action Plan/Sustainability	FBO/ADM	GR	43,500	GR	95,000	GR	25,000	GR	25,000	GR	25,000	GR	25,000	GR	238,500	246,500
			CFU	8,000											CFU	8,000	
12	Vehicle Replacement Program	FBO/ADM	SCF	505,000	SCF	292,000	SCF	250,000	SCF	250,000	SCF	250,000	SCF	250,000	SCF	1,797,000	6,026,000
			SRF	500,000	SRF	60,000	SRF	35,000	SRF	35,000	SRF	35,000	SRF	35,000	SRF	700,000	
			REF	420,000	REF	265,000	REF	200,000	REF	200,000	REF	200,000	REF	200,000	REF	1,485,000	
			VRF	304,000	VRF	340,000	VRF	350,000	VRF	350,000	VRF	350,000	VRF	350,000	VRF	2,044,000	
13	Cable TV Equipment Upgrades	FBO/CTV	CTF	105,000	CTF	105,000	CTF	105,000	CTF	105,000	CTF	105,000	CTF	105,000	CTF	630,000	630,000
14	Studio Camera Replacement	FBO/CTV	CTF	190,000											CTF	190,000	190,000
15	Video Switcher/Replay replacement	FBO/CTV			CTF	110,000									CTF	110,000	110,000
16	Business Continuity	FBO/IS	DPR	7,000	DPR	7,000	DPR	7,000	DPR	7,000	DPR	7,000	DPR	7,000	DPR	42,000	42,000
17	Camera's - Installation, Maintenance & Replacements	FBO/IS	GO 2020	20,000	GO 2020	20,000	GO 2022	120,000	GO 2022	120,000	GO 2024	120,000	GO 2024	20,000	GO	420,000	420,000
18	CIP/Capital Asset Software	FBO/IS	DPR	15,000	DPR	50,000									DPR	65,000	65,000
19	City Mobile App	FBO/IS	DPR	1,950	DPR	1,950	DPR	1,950	DPR	1,950	DPR	1,950			DPR	9,750	9,750
20	Community Center Audio/Visual Upgrade	FBO/IS			DPR	20,000									DPR	20,000	20,000
21	Computer Equipment & Software	FBO/IS	DPR	70,000	DPR	70,000	DPR	70,000	DPR	70,000	DPR	70,000	DPR	70,000	DPR	420,000	420,000
22	Document Imaging	FBO/IS	DPR	6,000	DPR	35,000	DPR	6,000			DPR	6,000	DPR	20,000	DPR	73,000	73,000
23	Financial System	FBO/IS					DPR	200,000	DPR	20,000	DPR	20,000	DPR	20,000	DPR	260,000	260,000
24	GIS	FBO/IS	DPR	15,000	DPR	20,000	DPR	20,000	DPR	15,000	DPR	15,000	DPR	15,000	DPR	100,000	100,000
25	Mid-Range Operating System Upgrade	FBO/IS			DPR	7,500					DPR	7,500			DPR	15,000	15,000
26	Mobile Data Computer Replacement - Police	FBO/IS	DPR	30,000	DPR	20,000	DPR	30,000	DPR	20,000	DPR	10,000	DPR	10,000	DPR	120,000	120,000
27	New Application Tracking System	FBO/IS	DPR	11,375	DPR	7,125	DPR	7,125	DPR	7,125	DPR	7,125			DPR	39,875	39,875
28	Penetration Security Testing Services	FBO/IS	DPR	20,000			DPR	20,000			DPR	20,000			DPR	60,000	60,000
29	Network Upgrades	FBO/IS	DPR	80,000	DPR	90,000	DPR	70,000	DPR	25,000	DPR	10,000	DPR	90,000	DPR	365,000	365,000
30	Work Order Management Software	FBO/IS					DPR	25,000	DPR	25,000					DPR	50,000	50,000
31	Parking Lot: College Hill Parking Restoration	FBO/PARKING			TIF-CH	220,000									TIF-CH	220,000	220,000
32	Parking Lot: Downtown Parking Ramp Feasibility Study	FBO/PARKING			TIF-DT	100,000									TIF-DT	100,000	100,000
33	Parking Lot: Gateway Park Parking Lot & Lighting	FBO/PARKING					PMF	250,000							PMF	250,000	
34	Parking Lot: Downtown Lot Improvements	FBO/PARKING							TIF-DT	300,000					TIF-DT	300,000	
35	Parking Lot: South Main Street Parking Lot	FBO/PARKING	GO 2020	165,000											GO	165,000	165,000

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			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	
36	Parking Equipment/Technology Replacement	FBO/PARKING											PMF	100,000	PMF	100,000	100,000
37	Pavement Markings - College Hill	FBO/PARKING			TIF-CH	2,500	TIF-CH	2,500							TIF-CH	5,000	10,000
					PMF	2,500	PMF	2,500							PMF	5,000	
38	Signage Improvements - College Hill	FBO/PARKING	TIF-CH	2,500	TIF-CH	5,000									TIF-CH	7,500	20,000
			PMF	2,500	PMF	10,000									PMF	12,500	
39	Signage Improvements - Downtown	FBO/PARKING	TIF-DT	6,666											TIF-DT	6,666	20,000
			CMS	6,666											CMS	6,666	
			PMF	6,668											PMF	6,668	
40	Wayfinding Signage Improvements	FBO/PARKING	TIF-DT	16,000	TIF-DT	16,000	TIF-DT	16,000							TIF-DT	48,000	144,000
			CMS	16,000	CMS	16,000	CMS	16,000							CMS	48,000	
			PMF	16,000	PMF	16,000	PMF	16,000							PMF	48,000	
41	100 Block Lot Purchase	FBO/PARKING			TIF-DT	257,260	TIF-DT	257,260	TIF-DT	257,260					TIF-DT	771,780	791,910
					PRIV	6,710	PRIV	6,710	PRIV	6,710					PRIV	20,130	
42	Access to Transportation	CD/CDBG					CDBG	30,000				CDBG	22,420		CDBG	52,420	52,420
43	Neighborhood Accessibility	CD/CDBG	CDBG	106,909								CDBG	26,590		CDBG	133,499	133,499
44	Neighborhood Infrastructure	CD/CDBG			CDBG	57,660	CDBG	51,000	CDBG	54,010					CDBG	162,660	162,660
45	Owner Occupied Rehabilitation	CD/CDBG	CDBG	16,500	CDBG	11,000	CDBG	11,000	CDBG	67,000	CDBG	67,000			CDBG	172,500	652,500
			HOME	120,000	HOME	90,000	HOME	90,000	HOME	90,000	HOME	90,000			HOME	480,000	
46	Recreational Amenities	CD/CDBG	CDBG	50,000	CDBG	50,610	CDBG	57,510							CDBG	158,120	158,120
47	Renter Occupied Rehabilitation	CD/CDBG	CDBG	101,320	CDBG	33,500			CDBG	33,500	CDBG	33,500			CDBG	201,820	201,820
48	City Hall Repurpose & Remodel	CD/INSPECT	GFS	50,000	GFS	1,500,000	GFS	1,500,000							GFS	3,050,000	3,050,000
49	Code Enforcement, Property Clean-up, Condemnation	CD/INSPECT	CDBG	5,000			CDBG	5,000			CDBG	5,000			CDBG	15,000	285,000
			CP	45,000	CP	45,000	CP	45,000	CP	45,000	CP	45,000	CP	45,000	CP	270,000	
50	Hearst Center Expansion	CD/INSPECT									PRIV	500,000	PRIV	1,870,000	PRIV	2,370,000	5,000,000
											GO 2024	700,000	GO	700,000	GO	700,000	
											CF	650,000	CF	650,000	CF	650,000	
											F/S	600,000	F/S	600,000	F/S	600,000	
											CIF	180,000	CIF	180,000	CIF	180,000	
											BHCG	500,000	BHCG	500,000	BHCG	500,000	
51	Land Acquisition-School Administration Land	CD/INSPECT									GFS	1,000,000			GFS	1,000,000	1,000,000
52	Recreation Center Usage/Need/Study	CD/INSPECT	RCCIP	57,125											RCCIP	57,125	57,125
53	Bike Network on-street Signage	CD/PLAN	H/M-VT	5,000	H/M-VT	5,000	H/M-VT	5,000	H/M-VT	5,000	H/M-VT	5,000	H/M-VT	5,000	H/M-VT	30,000	30,000
54	Bus Shelters & Related Amenities	CD/PLAN			MET	15,000			MET	15,000			MET	15,000	MET	45,000	45,000
55	Cedar River Safety and Recreational River Improvements Phase I	CD/PLAN					PRIV	250,000	PRIV	250,000					ER	1,000,000	4,100,000
							BHCG	1,500,000							PRIV	500,000	
							H/M-VT	300,000							BHCG	1,500,000	
									GO 2022	400,000					H/M-VT	300,000	
									F/S	400,000					GO	400,000	
															F/S	400,000	
56	Comprehensive Plan & Zoning Code Updates	CD/PLAN	GR	75,000	GR	200,000	GR	100,000	GR	150,000	GR	150,000	GR	150,000	GR	825,000	950,000
			TIF-DT	50,000											TIF-DT	50,000	
			TIF-CH	25,000											TIF-CH	25,000	
							TIF-UN	50,000							TIF-UN	50,000	

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			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	
57	Conversion of rental homes back to owner-occupied	CD/PLAN	GR	100,000	GR	100,000	GR	100,000	GR	100,000	GR	100,000	GR	100,000	GR	600,000	600,000
58	Prairie Parkway Landscaping/Beautification	CD/PLAN	TIF-PP	230,000	TIF-PP	160,000									TIF-PP	390,000	450,000
			PRIV	60,000											PRIV	60,000	
59	Property/Flood Buyouts	CD/PLAN	CP	70,000	CP	70,000	CP	70,000	CP	70,000	CP	70,000	CP	70,000	CP	420,000	420,000
60	Public Housing Authority Admin Plan Updates	CD/PLAN	PHA	15,000											PHA	15,000	15,000
61	Wayfinding Signage Plan	CD/PLAN	H/M-VT	25,000					H/M-VT	25,000					H/M-VT	50,000	50,000
62	Ballfield Fencing Spot Repair	CD/REC			SBPF	5,000									SBPF	5,000	5,000
63	Rec Center Locker Rooms	CD/REC			RCCIP	500,000									RCCIP	500,000	500,000
64	Weight Equipment	CD/REC					RCCIP	300,000							RCCIP	300,000	300,000
65	Falls - Animal Floatables Replacement	CD/REC									RCCIP	12,000			RCCIP	12,000	12,000
66	Falls - Block Work	CD/REC					RCCIP	25,000							RCCIP	25,000	25,000
67	Falls - Chair/Innertube Replacement	CD/REC										RCCIP	18,000		RCCIP	18,000	18,000
68	Falls - Chemical System Controllers	CD/REC			RCCIP	14,500									RCCIP	14,500	14,500
69	Falls - Paint Aquatic Center Pools	CD/REC			RCCIP	200,000									RCCIP	200,000	200,000
70	Falls - Play Equipment	CD/REC									RCCIP	30,000			RCCIP	30,000	30,000
71	Falls-Rock Structure Painting	CD/REC							RCCIP	15,000					RCCIP	15,000	15,000
72	Falls- Shelter	CD/REC										RCCIP	17,000		RCCIP	17,000	17,000
73	Falls- Waterslide Refinish/Repair	CD/REC			RCCIP	300,000									RCCIP	300,000	300,000
74	Falls- Wood	CD/REC	RCCIP	10,000											RCCIP	10,000	10,000
75	Replace seating in Mae Latta Hall	CD/CULT					CIF	7,000							CIF	7,000	7,000
76	Replace tile flooring on lower level	CD/CULT							CIF	10,170					CIF	10,170	10,170
77	Restroom Refurbish - Lower Level	CD/CULT										CIF	35,000		CIF	35,000	35,000
78	Restroom Refurbish - Upper Level	CD/CULT							CIF	35,000					CIF	35,000	35,000
79	Usage/Need/Space Study	CD/CULT	ACB	10,000											ACB	10,000	15,000
					FRIEND	5,000									FRIEND	5,000	
80	RAGBRAI Start Up Funds	CD/V&T											TRC	5,000	TRC	5,000	5,000
81	Replace Horse & Rider Sculpture @ Visitor Center	CD/V&T											TRC	950	TRC	950	20,000
													PRIV	9,550	PRIV	9,550	
													ACB	9,500	ACB	9,500	
82	Replacement of Street Banners	CD/V&T	TRC	2,500			TRC	2,500				TRC	2,500		TRC	7,500	7,500
83	Trail Sign in George Wyth State Park	CD/V&T			TRC	8,000									TRC	8,000	8,000
84	Visitor Center Landscape area to west of patio	CD/V&T	TRC	5,000											TRC	5,000	5,000
85	Bridges/Culverts: Black Hawk Rd. Box Culvert Replacement	PW/ENG							STW	345,000					STW	345,000	383,000
							GO 2022	38,000							GO	38,000	
86	Bridges/Culverts: Campus Street Box Culvert Replacement	PW/ENG	STB	350,000											STB	350,000	350,000
87	Bridges/Culverts: Hudson Road Bridge Deck Overlay	PW/ENG					SCF	610,000							SCF	610,000	610,000
88	Bridges/Culverts: Inspections/Repairs	PW/ENG	SCF	55,000	SCF	200,000	SCF	55,000	SCF	200,000	SCF	55,000	SCF	200,000	SCF	765,000	765,000
89	Bridges/Culverts: Olive Street Box Culvert Replacement	PW/ENG					STW	650,000							STW	650,000	1,160,000
			GO 2020	310,000	GO 2020	200,000									GO	510,000	
90	Bridges/Culverts: Ridgeway Avenue Bridge Replacement	PW/ENG					TIF-SCF	65,000	TIF-SCF	120,000					TIF-SCF	185,000	665,000
									F/S	480,000					F/S	480,000	
91	Bridges/Culverts: Union Road Box Culvert Replacement	PW/ENG					SCF	55,000	SCF	55,000					SCF	110,000	415,000
									STW	305,000					STW	305,000	

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			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	
92	Bridges/Culverts: W. 20th Street Box Culvert Replacement	PW/ENG	F/S	30,000											F/S	30,000	30,000
93	Bridges/Culverts: Walnut Street Bridge Replacement	PW/ENG	LST	250,000											LST	250,000	825,000
			SCF	250,000										SCF	250,000		
			STB	325,000											STB	325,000	
94	Flood Control: Cedar River Levee Improvements	PW/ENG	STG	1,000,000											STG	1,000,000	1,000,000
95	Industrial & City Development: Infrastructure Oversizing	PW/ENG	GO 2018	50,000	GO 2018	50,000	GO 2022	50,000	GO 2022	50,000	GO 2024	50,000	GO 2024	50,000	GO	300,000	660,000
			STW	30,000	STW	30,000	STW	30,000	STW	30,000	STW	30,000	STW	30,000	STW	180,000	
			SRF	30,000	SRF	30,000	SRF	30,000	SRF	30,000	SRF	30,000	SRF	30,000	SRF	180,000	
96	Sanitary Sewer: Ice House Museum Sanitary Sewer Service	PW/ENG	CFHS	20,000											CFHS	20,000	20,000
97	Sidewalks/Trails: Assessment Program	PW/ENG	SA	100,000	SA	100,000	SA	100,000	SA	100,000	SA	100,000	SA	100,000	SA	600,000	600,000
98	Sidewalks/Trails: Bluebell Road Sidewalk Infill	PW/ENG			GO 2020	10,000									GO	10,000	10,000
99	Sidewalks/Trails: Campus Street Sidewalk Infill	PW/ENG	GO 2020	25,000											GO	25,000	25,000
100	Sidewalks/Trails: Center Street (Cottage Row - Lone Tree)	PW/ENG	F/S	90,000											F/S	90,000	90,000
101	Sidewalks/Trails: Hudson Road Recreation Trail Phase IV	PW/ENG	GO 2018	16,000	GO 2018	20,000									GO	36,000	72,000
					PRIV	36,000									PRIV	36,000	
102	Sidewalks/Trails: Lake Street Trail	PW/ENG					GO 2022	79,000							GO	79,000	395,000
							F/S	316,000							F/S	316,000	
103	Sidewalks/Trails: Lloyd Lane Sidewalk Infill	PW/ENG								GO 2024	30,000				GO	30,000	30,000
104	Sidewalks/Trails: Peter Melendy Park Renovation	PW/ENG	TIF-DT	300,000											TIF-DT	300,000	300,000
105	Sidewalks/Trails: Reconstruction Program	PW/ENG	GO 2020	75,000	GO 2020	75,000	GO 2022	75,000	GO 2022	75,000	GO 2024	75,000	GO 2024	75,000	GO	450,000	450,000
106	Sidewalks/Trails: Rownd Street Sidewalk Infill	PW/ENG			GO 2020	40,000									GO	40,000	40,000
107	Sidewalks/Trails: Trail Oversizing	PW/ENG	GO 2020	20,000	GO 2020	20,000	GO 2022	20,000	GO 2022	20,000	GO 2024	20,000	GO 2024	20,000	GO	120,000	120,000
108	Sidewalks/Trails: Trail Reconstruction	PW/ENG	H/M-TR	50,000	H/M-TR	50,000	H/M-TR	50,000	H/M-TR	50,000	H/M-TR	50,000	H/M-TR	50,000	H/M-TR	300,000	300,000
109	Sidewalks/Trails: Union Road Trail Phase II	PW/ENG	GO 2020	43,000	GO 2020	230,000									GO	273,000	573,000
					F/S	300,000									F/S	300,000	
110	Sidewalks/Trails: W. 20th Street Sidewalk Infill	PW/ENG	GO 2020	20,000											GO	20,000	20,000
111	Storm Water: Cedar Heights Storm Sewer	PW/ENG	STB	117,000											STB	117,000	117,000
112	Storm Water: Clay Street Park Drainage	PW/ENG	STB	123,000											STB	123,000	273,000
			F/S	150,000										F/S	150,000		
113	Storm Water: Comprehensive Watershed Assessment	PW/ENG	STW	55,000											STW	55,000	55,000
114	Storm Water: Drainage Studies	PW/ENG			STW	75,000			STW	75,000			STW	75,000	STW	225,000	225,000
115	Storm Water: Erosion Repair Project	PW/ENG	STW	25,000			STW	25,000			STW	25,000			STW	75,000	75,000
116	Storm Water: Greenhill Road Ext. Bioretention Swales/Cells	PW/ENG					F/S	75,000							F/S	75,000	100,000
							STW	25,000							STW	25,000	
117	Storm Water: Permeable Alley Program	PW/ENG			STW	85,000	STW	85,000	STW	85,000	STW	85,000	STW	85,000	STW	425,000	1,560,000
			STB	85,000										STB	85,000		
			SCF	175,000	SCF	175,000	SCF	175,000	SCF	175,000	SCF	175,000	SCF	175,000	SCF	1,050,000	
118	Storm Water: Slope Repair	PW/ENG	GO 2020	65,000	GO 2020	220,000									GO	285,000	285,000
119	Storm Water: University Avenue Bioretention Swales/Cells	PW/ENG	STW	45,000											STW	45,000	120,000
			F/S	75,000											F/S	75,000	
120	Streets: Annual Street Repair Program (Resurfacing & Reconstruction)	PW/ENG	LST	3,250,000	LST	2,900,000	LST	2,950,000	LST	2,700,000	LST	3,300,000	LST	3,000,000	LST	18,100,000	20,660,000
			GO 2020	60,000	GO 2020	60,000	GO 2022	60,000	GO 2022	60,000	GO 2024	60,000	GO 2024	60,000	GO	360,000	
			SRF	350,000	SRF	250,000	SRF	150,000	SRF	150,000	SRF	150,000	SRF	150,000	SRF	1,200,000	
			SCF	100,000	SCF	100,000	SCF	200,000	SCF	200,000	SCF	200,000	SCF	200,000	SCF	1,000,000	

**FY20 - FY25 CAPITAL IMPROVEMENTS PROGRAM
CITY OF CEDAR FALLS, IOWA**

Item 1.

Presented to City Council/Planning & Zoning Comm:
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Resolution Number:

Jan. 20, 2020
21,849

New FY20

#	PROJECT OR PROGRAM	DEPT/ DIV.	FY20		FY21		FY22		FY23		FY24		FY25		SUBTOTAL		TOTAL FUNDING AMOUNT	
			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING			
			SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT		
121	Streets: Ashworth Dr. in Prairie Winds Subdivision	PW/ENG			SA	131,250	SA	1,050,000							SA	1,181,250	1,181,250	
122	Streets: Extension of Ashworth Drive to Hudson Road	PW/ENG			CP	265,000	CP	430,000							CP	695,000	695,000	
123	Streets: Cedar Heights Drive Reconstruction	PW/ENG	GO 2020	735,000	F/S	1,535,000	F/S	1,365,000							F/S	2,900,000	6,935,000	
			CFU	200,000			GO 2022	240,000							GO	975,000		
					SCF	687,000	SCF	960,000							CFU	200,000		
					LST	228,000	LST	985,000							SCF	1,647,000		
															LST	1,213,000		
124	Streets: Center Street Improvements	PW/ENG			BHCG	300,000									BHCG	300,000	1,355,000	
					SCF	175,000									SCF	175,000		
			ER	100,000	ER	25,000	ER	375,000							ER	500,000		
			GO 2020	130,000											GO	130,000		
					CFU	250,000									CFU	250,000		
125	Streets: Greenhill Road Extension (Hudson Road to 27th Street)	PW/ENG	GO 2018	85,000											GO	85,000	85,000	
126	Streets: Greenhill Road & Hudson Intersection Improvements	PW/ENG	PRIV	50,000	PRIV	500,000									PRIV	550,000	550,000	
127	Streets: Greenhill Road & South Main Street Intersection	PW/ENG			GO 2020	290,000	GO 2022	298,000	GO 2022	750,000					GO	1,338,000	3,875,000	
							SCF	687,000	SCF	150,000					SCF	837,000		
					CFU	200,000	CFU	280,000							CFU	480,000		
							LST	665,000	LST	555,000					LST	1,220,000		
128	Streets: Hwy 58 & Greenhill Road Intersection	PW/ENG											F/S	32,000,000	F/S	32,000,000	36,000,000	
													TIF-UN	4,000,000	TIF-UN	4,000,000		
129	Streets: Hwy 58 & Viking Road Intersection Improvements	PW/ENG	F/S	6,965,640	F/S	6,965,640									F/S	13,931,280	21,427,940	
			TIF-UN	3,748,330	TIF-UN	3,748,330									TIF-UN	7,496,660		
130	Streets: Main Street Alley	PW/ENG	BHCG	45,000											BHCG	45,000	325,000	
			TIF-DT	280,000											TIF-DT	280,000		
131	Streets: Main Street Reconstruction	PW/ENG					SCF	200,000	SCF	687,000	F/S	1,500,000			F/S	1,500,000	8,300,000	
											STW	150,000	STW	150,000	STW	300,000		
											LST	1,163,000	LST	1,400,000	LST	3,963,000		
							GO 2022	500,000			GO 2024	500,000	GO 2024	650,000	GO	1,650,000		
132	Streets: Prairie Parkway & Viking Road Traffic Signals	PW/ENG							LST	125,000					LST	125,000	1,460,000	
									TIF-PP	67,500	TIF-PP	875,000			TIF-PP	942,500		
									SCF	142,500	SCF	250,000			SCF	392,500		
133	Streets: Ridgeway Avenue Reconstruction	PW/ENG			TIF-SCF	300,000	TIF-SCF	1,965,000	TIF-SCF	1,265,000					TIF-SCF	3,530,000	5,230,000	
			PRIV	1,700,000											PRIV	1,700,000		
134	Streets: Seal Coat Program	PW/ENG	LST	100,000	LST	100,000	LST	100,000	LST	100,000	LST	100,000	LST	100,000	LST	600,000	600,000	
135	Streets: Signalization of Hudson Road/Ridgeway Intersection	PW/ENG					TIF-SCF	330,000							TIF-SCF	330,000	330,000	
136	Streets: Traffic Planning	PW/ENG	SCF	75,000	SCF	75,000	SCF	75,000	SCF	75,000	SCF	75,000	SCF	75,000	SCF	450,000	450,000	
137	Streets: Union Road Phase I - From 27th to University	PW/ENG									GO 2024	475,000		LST	250,000	LST	250,000	4,040,000
														F/S	1,010,000	F/S	1,010,000	
											SCF	687,000		SCF	1,618,000	SCF	2,305,000	
138	Streets: University Ave.-Waterloo Connection	PW/ENG			LST	255,000									LST	255,000	255,000	

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			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	
139	Streets: Viking Road Reconstruction & Sidewalk Infill	PW/ENG	TIF-UN	100,000	TIF-UN	150,000	TIF-UN	3,100,000							TIF-UN	3,350,000	3,350,000
140	Streets: West 1st Street Reconstruction	PW/ENG	F/S	2,904,278	F/S	2,904,278									F/S	5,808,556	14,909,111
			GO 2020	90,000			GO 2022	150,000							GO	240,000	
			CFU	829,500	CFU	829,500	SRB-6	1,565,000							SRB-6	1,565,000	
							SCF	353,305							CFU	1,659,000	
							LST	5,283,250							SCF	353,305	
															LST	5,283,250	
141	Streets: W. 12th Street Extension	PW/ENG			PRIV	500,000									PRIV	500,000	500,000
142	Streets: W. 12th Street Reconstruction	PW/ENG	LST	500,000	LST	300,000									LST	800,000	1,015,000
			SCF	15,000	SCF	200,000									SCF	215,000	
143	Streets: W. 22nd Street Expansion	PW/ENG			LST	300,000									LST	300,000	540,000
			TIF-CH	15,000	TIF-CH	25,000									TIF-CH	40,000	
					SCF	200,000									SCF	200,000	
144	Streets: W. 23rd Street Reconstruction	PW/ENG							GO 2024	50,000					GO	50,000	700,000
											LST	550,000			LST	550,000	
											UNI	100,000			UNI	100,000	
145	Streets: West 27th Street Improvements	PW/ENG			SCF	400,000	SCF	3,050,000							SCF	3,450,000	3,900,000
							GO 2022	100,000							GO	100,000	
							LST	350,000							LST	350,000	
146	Streetscape: Downtown Brick Replacement	PW/ENG	BHCG	105,000	BHCG	105,000	BHCG	215,625	BHCG	215,625					BHCG	641,250	3,025,220
			TIF-DT	501,220	TIF-DT	367,000	TIF-DT	837,375	TIF-DT	678,375					TIF-DT	2,383,970	
147	Streetscape: Downtown Streetscape Plan Implementation	PW/ENG	BHCG	249,212	BHCG	239,000	BHCG	154,800							BHCG	643,012	4,255,364
			CMS	143,494	CMS	31,600	CMS	1,425							CMS	176,519	
			TIF-DT	1,097,380	TIF-DT	1,499,433	TIF-DT	588,775							TIF-DT	3,185,588	
			CFU	85,752	CFU	114,493	CFU	50,000							CFU	250,245	
148	Pheasant Ridge Cart Path Renovations	PW/GOLF	GIF	20,000			GIF	20,000							GIF	40,000	40,000
149	Pheasant Ridge Improvements	PW/GOLF					GIF	65,000							GIF	65,000	65,000
150	Bess Streeter Park Playground Equipment Upgrade	PW/PARK					H/M-PK	5,000							H/M-PK	5,000	35,000
							PRIV	30,000							PRIV	30,000	
151	Big Woods Campground Cabins	PW/PARK					PRIV	125,000							PRIV	125,000	125,000
152	Emerald Ash Borer - Removal of Ash Trees	PW/PARK	GR	50,000	GR	75,000	GR	75,000	GR	50,000					GR	250,000	250,000
153	Gold Star Family Memorial Monument	PW/PARK			H/M-PK	15,000									H/M-PK	15,000	105,000
					PRIV	50,000	PRIV	40,000							PRIV	90,000	
154	Island Park Masterplan	PW/PARK	H/M-PK	15,000	H/M-PK	100,000									H/M-PK	115,000	115,000
155	New Park Identification Signage	PW/PARK	H/M-PK	15,000	H/M-PK	15,000	H/M-PK	15,000							H/M-PK	45,000	45,000
156	North Cedar School Playground Equipment	PW/PARK			H/M-PK	75,000									H/M-PK	75,000	150,000
					SCHOOLS	75,000									SCHOOLS	75,000	
157	Park Improvements	PW/PARK	F/S	25,000			F/S	40,000				F/S	25,000		F/S	90,000	90,000
158	Parks and Public Lands Master Plan	PW/PARK							H/M-PK	50,000	H/M-PK	50,000			H/M-PK	100,000	100,000
159	Place to Play Park - Future Maintenance	PW/PARK	PRIV	3,000	PRIV	3,000	PRIV	3,000	PRIV	6,000	PRIV	6,000	PRIV	6,000	PRIV	27,000	27,000
160	Roundabout Landscape Improvements	PW/PARK					GO 2022	5,000	GO 2022	5,000	GO 2024	5,000	GO 2024	5,000	GO	20,000	20,000

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			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	
161	Seal Coat/Asphalt Overlay Program: Park & Cemetery	PW/PARK	SCF	50,000	SCF	150,000	SCF	50,000	SCF	150,000	SCF	50,000	SCF	150,000	SCF	600,000	600,000
162	Shelter Construction (Seerley Park)	PW/PARK			H/M-PK	15,000									H/M-PK	15,000	45,000
					PRIV	30,000									PRIV	30,000	
163	Skate Park Relocation	PW/PARK	PRIV	25,000	PRIV	250,000									PRIV	275,000	275,000
164	Street Tree Replacement	PW/PARK	H/M-PK	15,000	H/M-PK	35,000	H/M-PK	8,000	H/M-PK	8,000	H/M-PK	8,000	H/M-PK	8,000	H/M-PK	82,000	82,000
165	Trail Maintenance	PW/PARK	H/M-TR	40,000	H/M-TR	40,000	H/M-TR	50,000	H/M-TR	50,000	H/M-TR	50,000	H/M-TR	50,000	H/M-TR	280,000	280,000
166	Veterans Memorial Park Signs	PW/PARK			H/M-PK	4,800	H/M-PK	800							H/M-PK	5,600	5,600
167	Landscaping Roadways/Monuments & Signage	PW/LANDSCAPE			H/M-VT	50,000			H/M-VT	50,000			H/M-VT	50,000	H/M-VT	150,000	150,000
168	New Park Development	PW/LANDSCAPE			F/S	50,000					F/S	50,000			F/S	100,000	100,000
169	Northern Cedar Falls Landscape Improvements	PW/LANDSCAPE	CP	25,000	CP	25,000	CP	25,000	CP	25,000	CP	25,000	CP	25,000	CP	150,000	150,000
170	Air Rotation System - PW Fleet Maintenance	PW/BLDG			VRF	85,000									VRF	85,000	85,000
171	Building Exterior Weatherproofing - Public Buildings	PW/BLDG			GR	50,000			GR	50,000			GR	50,000	GR	150,000	150,000
172	Carpet - Library	PW/BLDG			F/S	50,000									F/S	50,000	304,000
					CF	154,000									CF	154,000	
					GR	100,000									GR	100,000	
173	Fleet Wash Bay - In House	PW/BLDG	SCF	40,000											SCF	40,000	40,000
174	LED Lighting Upgrade - Aquatic Center	PW/BLDG							GR	25,000					GR	25,000	25,000
175	LED Lighting Upgrade - Library	PW/BLDG									GR	65,000			GR	65,000	65,000
176	Rec Center Heat Pumps	PW/BLDG			RCCIP	18,000	RCCIP	19,000	RCCIP	20,000	RCCIP	21,000			RCCIP	78,000	78,000
177	Security System Upgrade - PW Complex	PW/BLDG			REF	16,670									REF	16,670	50,000
					VRF	16,670									VRF	16,670	
					SCF	16,660									SCF	16,660	
178	Compaction Equipment Refurbishing at Transfer Station	PW/REF					REF	275,000							REF	275,000	275,000
179	Lloyd Lane Recycling Site Expansion	PW/REF	REF	125,000											REF	125,000	125,000
180	Refuse and Yard Waste Cart Tracking	PW/REF							REF	150,000					REF	150,000	150,000
181	Security Cameras at Recycling Sites	PW/REF					REF	50,000	REF	50,000					REF	100,000	100,000
182	Asphalt Paving of Select Alleys	PW/STR	SCF	55,000	SCF	55,000	SCF	55,000	SCF	55,000	SCF	55,000	SCF	55,000	SCF	330,000	330,000
183	Expansion of Automated Vehicle Locators	PW/STR	VRF	25,000	VRF	50,000	VRF	50,000							VRF	125,000	125,000
184	Manhole Rehabilitation Equipment	PW/STR			SCF	35,000									SCF	35,000	35,000
185	Streetscape: College Hill Maintenance & Improvements	PW/STR	TIF-CH	10,000	TIF-CH	10,000	TIF-CH	5,000	TIF-CH	5,000	TIF-CH	30,000	TIF-CH	300,000	TIF-CH	360,000	360,000
186	Streetscape: Downtown Maintenance & Improvements	PW/STR	TIF-DT	10,000	TIF-DT	10,000	TIF-DT	10,000	TIF-DT	10,000	TIF-DT	10,000	TIF-DT	10,000	TIF-DT	60,000	60,000
187	Trench Shoring Equipment	PW/STR	SCF	15,000											SCF	15,000	15,000
188	Signalized Intersection Upgrade	PW/TO	SCF	200,000	SCF	200,000	SCF	200,000	SCF	200,000	SCF	200,000	SCF	200,000	SCF	1,200,000	1,200,000
189	Siren Replacement	PW/TO	GR	13,000	GR	15,000	GR	15,000	GR	60,000	GR	15,000	GR	15,000	GR	133,000	133,000
190	Fuel System Upgrade	PW/VEH MAINT	GIF	80,000											GIF	80,000	175,000
					SCF	95,000									SCF	95,000	
191	Public Safety Fire Tank Truck	PW/VEH MAINT			GO 2020	200,000									GO	200,000	200,000
192	17th Street Lift Station Pump Repairs	PW/WTR					SRF	60,000							SRF	60,000	60,000
193	Building Maintenance	PW/WTR				SRF	30,000								SRF	30,000	30,000
194	Facility Master Plan Update	PW/WTR	SRF	185,000	SRF	85,000									SRF	270,000	270,000
195	First Stage Trickling Filter Arms	PW/WTR				SRF	80,000								SRF	80,000	80,000

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			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	
196	Hudson Road Lining	PW/WTR			SRF	50,000	SRF	50,000							SRF	100,000	100,000
197	Lift Station Electrical Generator	PW/WTR					SRF	60,000							SRF	60,000	60,000
198	Nutrient Removal/Facility Plan	PW/WTR											SRB-8	60,000,000	SRB	60,000,000	60,000,000
199	Oak Park Sewer Replacement Project	PW/WTR	SRF	375,000											SRF	375,000	375,000
200	Plant Digester Rehabilitation	PW/WTR					SRB-6	1,600,000	SRB-7	8,000,000					SRB	9,600,000	9,600,000
201	Polymer Pumps	PW/WTR						SRF	75,000						SRF	75,000	75,000
202	Sanitary Sewer Infiltration & Inflow Reduction Project	PW/WTR	SRF	25,000	SRF	25,000	SRF	25,000	SRF	25,000	SRF	20,000	SRF	20,000	SRF	140,000	140,000
203	Sanitary Sewer Spot Repairs/Emergency	PW/WTR	SRF	30,000	SRF	30,000	SRF	30,000	SRF	30,000	SRF	30,000	SRF	30,000	SRF	180,000	180,000
204	Sartori Trust Farm Improvements	PW/WTR			HT	20,000									HT	20,000	20,000
205	Sewer Collection System Expansion Study	PW/WTR	SRF	50,000	SRF	250,000	SRF	250,000							SRF	550,000	550,000
206	Sipline Existing Sanitary Sewers	PW/WTR	CDBG	250,000			SRF	200,000	SRF	200,000	SRF	250,000	SRF	250,000	SRF	1,150,000	1,400,000
207	UV Disinfection Bulb Replacement	PW/WTR						SRF	60,000						SRF	60,000	60,000
208	Water Line Extensions	PW/WTR	SRF	100,000											SRF	100,000	100,000
209	AED	PSS/FIRE	GR	15,000				GR	15,000						GR	30,000	30,000
210	Bunker Gear, Replacement of Pass Devices and Volunteer Equipment	PSS/FIRE	GO 2020	30,000	GO 2020	10,000	GO 2022	20,000	GO 2022	25,000	GO 2024	40,000	GO 2024	15,000	GO	140,000	140,000
211	Fire Hose	PSS/FIRE			GR	6,000		GR	6,000				GR	6,000	GR	18,000	18,000
212	Ballistic Vests Replacements	PSS/POLICE	PF	6,375	PF	3,375	PF	3,375	PF	4,875	PF	6,000			PF	24,000	48,000
			F/S	6,375	F/S	3,375	F/S	3,375	F/S	4,875	F/S	6,000			F/S	24,000	
213	Equipment Reserve	PSS/POLICE	GR	9,000	GR	9,000	GR	9,000	GR	9,000	GR	9,000	GR	9,000	GR	54,000	54,000
214	Forensic Cellphone & Tablet Equipment	PSS/POLICE					GR	10,000							GR	10,000	10,000
215	In Car Camera	PSS/POLICE					GR	120,000							GR	120,000	120,000
216	Lab and Investigative Equipment	PSS/POLICE			GR	10,000									GR	10,000	10,000
217	Weapons	PSS/POLICE			GR	18,000			GR	7,500					GR	25,500	25,500
	FY20-25 CIP TOTAL			\$44,472,615		\$46,633,879		\$44,422,160		\$31,834,975		\$15,061,585		\$124,959,000		\$307,384,214	\$307,384,214

	FY20	FY21	FY22	FY23	FY24	FY25	TOTAL	
ACB --- Art Culture Board	10,000	0	0	0	0	9,500	19,500	--- ACB
BHCG --- Black Hawk County Gaming Grant	399,212	644,000	1,870,425	215,625	0	500,000	3,629,262	--- BHC
CDBG --- Community Development Block Grant	529,729	152,760	154,510	154,510	154,510	0	1,146,019	--- CDBG
CF --- Community Foundation	0	154,000	0	0	0	650,000	804,000	--- CF
CFHS --- Cedar Falls Historical Society	20,000	0	0	0	0	0	20,000	--- CFHS
CFU --- Cedar Falls Utility	1,151,632	1,393,993	330,000	0	0	0	2,875,625	--- CFU
CIF --- Cultural Improvement Fund	0	0	7,000	45,170	0	215,000	267,170	--- CIF
CMS --- Community Main Street	166,160	47,600	17,425	0	0	0	231,185	--- CMS
CP --- Capital Projects	140,000	405,000	570,000	140,000	140,000	140,000	1,535,000	--- CP
CTF --- Cable Television Fund	295,000	215,000	105,000	105,000	105,000	105,000	930,000	--- CTF
DPR --- Data Processing Receipts	256,325	328,575	457,075	191,075	174,575	232,000	1,639,625	--- DPR
ER --- Emergency Reserve	100,000	25,000	375,000	1,000,000	0	0	1,500,000	--- ER
FRIEND --- Friends of the Public Library & Hearst	0	5,000	0	0	0	0	5,000	--- FRIEND
F/S --- Federal or State Funding	10,246,293	11,806,293	1,799,375	2,384,875	81,000	33,610,000	59,929,836	--- F/S
GFS --- General Fund Savings	50,000	1,500,000	1,500,000	0	1,000,000	0	4,050,000	--- GFS
GIF --- Golf Improvement Fund	100,000	0	85,000	0	0	0	185,000	--- GIF
GO 2018 --- General Obligation Bond	151,000	70,000	0	0	0	0	221,000	--- GO 2018
GO 2020 --- General Obligation Bond	1,988,000	1,375,000	0	0	0	0	3,363,000	--- GO 2020
GO 2022 --- General Obligation Bond	0	0	1,955,000	1,505,000	0	0	3,460,000	--- GO 2022
GO 2024 --- General Obligation Bond	0	0	0	50,000	1,575,000	1,595,000	3,220,000	--- GO 2024
GR --- General Revenue	305,500	678,000	454,000	497,500	364,000	355,000	2,654,000	--- GR
H/M-PK --- Hotel/Motel Tax Receipts-Parks	45,000	259,800	28,800	58,000	58,000	8,000	457,600	--- H/M-PK
H/M-TR --- Hotel/Motel Tax Receipts-Trails	90,000	90,000	100,000	100,000	100,000	100,000	580,000	--- H/M-TR
H/M-VT --- Hotel/Motel Tax Receipts-Visitor & Tourism	30,000	55,000	305,000	80,000	5,000	55,000	530,000	--- H/M-VT
HOME --- HOME Investment Partnerships Program	120,000	90,000	90,000	90,000	90,000	0	480,000	--- HOME
HT --- Health Trust	0	20,000	0	0	0	0	20,000	--- HT
LST --- Local Sales Tax (LST)	4,100,000	4,083,000	10,333,250	4,643,875	5,350,000	4,750,000	33,259,250	--- LST
MET --- MET Transit	0	15,000	0	15,000	0	15,000	45,000	--- MET
PF --- Police Forfeiture	6,375	3,375	3,375	4,875	6,000	0	24,000	--- PF
PHA --- Private Housing Authority	15,000	0	0	0	0	0	15,000	--- PHA
PMF --- Parking Meter Fund	25,168	28,500	268,500	0	0	100,000	422,168	--- PMF
PRIV --- Private Contribution	9,838,000	1,975,710	454,710	262,710	506,000	1,885,550	14,922,680	--- PRIV
RCCIP --- Recreation Center Capital	67,125	1,032,500	344,000	35,000	63,000	35,000	1,576,625	--- RCCIP
REF --- Refuse Fund	545,000	281,670	525,000	400,000	200,000	200,000	2,151,670	--- REF
SA --- Special Assessment	100,000	231,250	1,150,000	100,000	100,000	100,000	1,781,250	--- SA
SBPF --- Softball Player Fund	0	5,000	0	0	0	0	5,000	--- SBPF
SCF --- Street Construction Fund	1,535,000	3,055,660	7,117,805	2,447,000	1,747,000	2,923,000	18,825,465	--- SCF
SCHOOLS --- School	0	75,000	0	0	0	0	75,000	--- SCHOOLS
SRB-6 --- Sewer Revenue Bond - 6	0	0	3,165,000	0	0	0	3,165,000	--- SRB-6
SRB-7 --- Sewer Revenue Bond - 7	0	0	0	8,000,000	0	0	8,000,000	--- SRB-7
SRB-8 --- Sewer Revenue Bond - 8	0	0	0	0	0	60,000,000	60,000,000	--- SRB-8
SRF --- Sanitary Sewer Rental Fund	1,645,000	1,090,000	890,000	655,000	515,000	515,000	5,310,000	--- SRF
STG --- State Tax Grant	1,000,000	0	0	0	0	0	1,000,000	--- STG
STW --- Storm Water Fund	155,000	840,000	165,000	840,000	290,000	340,000	2,630,000	--- STW
STB --- Storm Water Bonds	1,000,000	0	0	0	0	0	1,000,000	--- STB
TIF-CH --- Tax Increment Financing - College Hill	52,500	262,500	7,500	5,000	30,000	300,000	657,500	--- TIF-CH
TIF-DT --- Tax Increment Financing - Downtown	2,894,266	2,949,693	2,709,410	2,245,635	1,010,000	1,010,000	12,819,004	--- TIF-DT
TIF-UN --- Tax Increment Financing - Unified Industrial Park	4,378,330	10,428,330	3,180,000	1,530,000	30,000	7,830,000	27,376,660	--- TIF-UN
TIF-PP --- Tax Increment Financing - Pinnacle Prairie	230,000	160,000	67,500	875,000	0	0	1,332,500	--- TIF-PP
TIF-SCF --- Tax Increment Financing - South Cedar Falls	300,000	300,000	3,435,000	2,810,000	915,000	7,025,000	14,785,000	--- TIF-SCF
TRC --- Tourism Cash Reserves	7,500	8,000	2,500	0	2,500	5,950	26,450	--- TRC
UNI --- University of Northern Iowa	15,000	0	0	0	100,000	0	115,000	--- UNI
VRF --- Vehicle Rental Fees	329,000	491,670	400,000	350,000	350,000	350,000	2,270,670	--- VRF
WART --- Wartburg College	7,500	0	0	0	0	0	7,500	--- WART
WLOO --- City of Waterloo	33,000	0	0	0	0	0	33,000	--- WLOO
TOTALS:	\$44,472,615	\$46,633,879	\$44,422,160	\$31,834,975	\$15,061,585	\$124,959,000	\$307,384,214	TOTAL
GO-2018 Amounts:	151,000	70,000	0	0	0	0	221,000	GO-2018 Bond
GO-2020 Amounts	1,988,000	1,375,000	0	0	0	0	3,363,000	GO-2020 Bond
GO-2022 Amounts	0	0	1,955,000	1,505,000	0	0	3,460,000	GO-2022 Bond
GO-2024 Amounts	0	0	0	50,000	1,575,000	1,595,000	3,220,000	GO-2024 Bond
SRB-5	0	0	0	0	0	0	0	SRB-5
SRB-6	0	0	3,165,000	0	0	0	3,165,000	SRB-6
SRB-7	0	0	0	8,000,000	0	0	8,000,000	SRB-7
SRB-8	0	0	0	0	0	60,000,000	60,000,000	SRB-8
Capital Projects:	140,000	405,000	570,000	140,000	140,000	140,000	1,535,000	Capital Projects
Bonds/CapProj:	\$2,279,000	\$1,850,000	\$5,690,000	\$9,695,000	\$1,715,000	\$61,735,000	\$82,964,000	Bond/Capital Projects Total

Item 1.

**FY20 - FY25 CAPITAL IMPROVEMENTS PROGRAM SUMMARY
CITY OF CEDAR FALLS
LIST OF UNMET NEEDS**

#	PROJECT	DEPT/ DIV	REQUESTED AMOUNT
A	Industrial Park Expansion (Phase VII & VIII)	ADM/ED	7,000,000
B	Parking Lot: City Hall	FBO/PARKING	70,000
C	Parking Lot: James Drive Trail Access	FBO/PARKING	210,000
D	Recreation Center Expansion & Land Acquisition	CD/INSPECT	6,000,000
E	Center Street Trail - Paved Shoulder	CD/PLAN	473,000
F	Cedar River Safety & Recreational Improvements - Phase II	CD/PLAN	15,000,000
G	Birdsall Fencing	CD/REC	75,000
H	New HS Pool Contribution	CD/REC	1,200,000
I	Falls-Splash Pad Installation	CD/REC	225,000
J	Rec Camera's	CD/REC	52,000
K	Bridges/Culverts: Bridge Handrail - Center St. & N. Main	PW/ENG	433,000
L	Bridges/Culverts: Tremont Street Bridge Replacement	PW/ENG	497,500
M	Bridges/Culverts: W. 12th Street Culvert (Near Union Road)	PW/ENG	275,000
N	Industrial & City Development: Capital Way Street Extension	PW/ENG	95,500
O	Industrial & City Development: Venture Way Street Extension	PW/ENG	67,500
P	Industrial & City Development: Waterway Avenue Extension	PW/ENG	255,000
Q	Sidewalks/Trails: Cedar Heights Drive Shoulder Improvements	PW/ENG	325,000
R	Sidewalks/Trails: Center Street (Lone Tree - Dunkerton)	PW/ENG	262,500
S	Sidewalks/Trails: Danish Drive Infill	PW/ENG	8,000
T	Sidewalks/Trails: Devlin Circle Sidewalk Infill	PW/ENG	10,000
U	Sidewalks/Trails: Hudson Road Trail - Prairie Lakes	PW/ENG	560,000
V	Sidewalks/Trails: Hwy 58 Recreation Trail to UNI Campus	PW/ENG	1,000,000
W	Sidewalks/Trails: Magnolia Drive Sidewalk Infill	PW/ENG	26,000
X	Sidewalks/Trails: McClain Drive Sidewalk Infill	PW/ENG	50,000
Y	Sidewalks/Trails: State Street Infill	PW/ENG	6,000
Z	Sidewalks/Trails: Valley High Drive Sidewalk Infill	PW/ENG	15,000
AA	Sidewalks/Trails: Veralta Infill	PW/ENG	45,000
BB	Sidewalks/Trails: W. 8th Street Sidewalk Infill	PW/ENG	60,000
CC	Sidewalks/Trails: W. 12th Street Sidewalk Infill	PW/ENG	25,000
DD	Storm Water: Greenwood Cemetery Slope Repair Project	PW/ENG	200,000
EE	Storm Water: Nordic Ridge Water Quality Improvements	PW/ENG	200,000
FF	Storm Water: North Cedar Drainage	PW/ENG	2,640,000
GG	Storm Water: Terrace Drive Storm Sewer Extension	PW/ENG	200,000
HH	Streets: Ashworth Drive Extension	PW/ENG	275,000

II	Streets: Barnett Drive Extension	PW/ENG	1,800,000
JJ	Streets: Greenhill Road Corridor Lighting	PW/ENG	198,000
KK	Streets: Greenhill Road/University Avenue Landscaping	PW/ENG	176,000
LL	Streets: Hudson Rd. - W. 27th St. Intersection Improvements	PW/ENG	940,000
MM	Streets: Union Road Phase II - From 27th to 12th St.	PW/ENG	2,715,000
NN	Streets: West 18th Street Extension	PW/ENG	250,000
OO	Parkland Purchase	PW/PARK	500,000
PP	Service Club Entrance Sign	PW/PARK	50,000
QQ	Equipment Maintenance Facility Expansion	PW/STR	1,080,000
RR	Greenhill Road Drainage Improvements	PW/STR	287,000
SS	Detention Basin Floor Repair	PW/WTR	30,000
TT	Park Drive Second Forcemain	PW/WTR	1,500,000
UU	Ulrich Park Lift Station	PW/WTR	2,000,000
VV	SW Branch of Dry Run Creek Sanitary Sewer Extension	PW/WTR	3,000,000
WW	Fire Training Facility	PSS/FIRE	500,000
XX	Hazardous Materials Upgrade	PSS/FIRE	10,000
YY	Technical Rescue Equipment & SCBA	PSS/FIRE	45,000
ZZ	Replacement of Thermal Imaging Units	PSS/FIRE	20,000
	TOTAL		\$ 52,937,000

CIP PROJECT DESCRIPTIONS

1. **Gibson Property Development – Phase I:** Preparing a master development plan for the entire property, with platting of the property into lots, utility design and installation, and roadway design.
2. **Gibson Property Development – Phase II:** Utility design and installation and roadway design and installation.
3. **Gibson Property Development – Phase III-V:** Includes utility design and installation and roadway design and installation.
4. **Industrial Park Expansion (Phase V&VI):** 200 Acres of ground to continue the expansion of the West Viking Road Industrial Park. The project would plan for the design and construction of infrastructure to prepare this area for industrial development.
5. **Industrial Park Land Acquisition:** Future possible land acquisitions to promote economic development and insure adequate available sites.
6. **Mill Race Incentives:** A collaborative work environment used to house educational events, workshops and networking opportunities, as well as serve as a resource-rich environment where entrepreneurs and startups can work and thrive.
7. **Northern Industrial Park: Insurance and Maintenance:** Annual liability insurance on the City owned rail spur to comply with CN Railroad requirements. The annual expense is eligible to be reimbursed through the Unified TIF District.
8. **River Place Development Project:** River Place Properties completed construction of a residential building, a MU2 building, and the Hampton Inn Hotel. The final phase of the development is the River Place Plaza, which will begin construction in 2020 and be completed by 2021.
9. **Bond Fees:** Bond fees pay for the financial and legal costs of the sale of general obligation bonds.
10. **Capitalized Interest:** Capitalized interest pays for the interest costs incurred between the time of the bond sale and the first property tax levy.
11. **Climate Action Plan/Sustainability:** The project will develop a plan to assist in the reduction of carbon impacts and greenhouse gas emissions to meet climate protection goals. This project will also investigate ways for increasing energy efficiencies in public building.
12. **Vehicle Replacement Program:** These are projected capital costs for equipment replacement paid from the Vehicle Replacement Fund through the annual

amortization of vehicles owned by each fund or division. Also included are large equipment purchases for the street, sewer, and refuse funds, which are paid for from these user fees accordingly.

- 13. Cable TV Equipment Upgrades:** General Yearly Equipment Upgrades
- 14. Studio Camera Replacement:** Replacing studio cameras, CCU control units and viewfinders.
- 15. Video Switcher/Replay replacement:** Replacing the video switchers and replay system.
- 16. Business Continuity:** This project provides hardware and software, outside of City Hall, for continued telephone and email communications during a failure of City Hall systems. Ongoing software costs.
- 17. Camera's:** Camera installation, maintenance and replacements.
- 18. CIP/Capital Asset Software:** Replace current capital asset system and/or purchase a new program that would allow for more efficient development of the annual CIP.
- 19. City of Cedar Falls Mobile App:** Design and initial install of Mobile App as well as ongoing annual costs.
- 20. Community Center Audio/Visual Upgrades:** The community center has held many public meetings in the past few years and with the need to record and/or televise these meetings an improved audio visual system is needed to support this.
- 21. Computer Equipment and Software:** Software and equipment costs for city-wide computer systems.
- 22. Document Imaging:** We continue to expand the document imaging capability in City departments, replacing equipment as necessary.
- 23. Financial System:** New Financial System in FY22.
- 24. Geographic Information System (GIS):** Software and equipment to support a centralized spatial database & applications to support Citywide business processes.
- 25. Mid-Range Operating System Upgrade:** This project provides ongoing upgrades to the iSeries. Memory and storage upgrades are required every 5 years with full system replacement every 10 years

26. **Mobile Data Computer – Police:** This will be the fifth installation/replacement of mobile computers in patrol vehicles. Replacement is done by individual vehicles as equipment fails followed by bulk purchase to maintain model and connectivity compatibility between vehicles.
27. **New Application Tracking System:** Allows applicants to download resumes and applications via software.
28. **Penetration Security Testing Services:** An authorized simulated attack on a computer system, performed to evaluate the security of the system. The test is performed to identify both weaknesses, including the potential for unauthorized parties to gain access to the system’s features and data.
29. **Network Upgrades:** Software and equipment costs supporting the Wide Area Network. Replaced equipment relocated to Disaster Recovery.
30. **Work Order Management Software:** Work order management software that can integrate with existing and future systems is vital for tracking employee time, materials as well as providing tools for follow-up tasks.
31. **Parking Lot: College Hill Parking Restoration:** This project includes milling and overlay of two large public parking lots located in the College Hill district. Any required curb repair will also be performed.
32. **Parking Lot: Downtown Parking Ramp Feasibility Study:** This project starts by conducting a feasibility study to identify options and costs of parking ramps.
33. **Parking Lot: Gateway Park Parking Lot & Lighting:** This project involves the reconstruction of the parking lot at Gateway Park, including lighting.
34. **Parking Lot: Downtown Lot Improvements:** This is an ongoing program to improve municipal parking lots in the downtown. It is paid by parking fund revenues.
35. **Parking Lot: South Main Street Parking Lot:** A small parking lot adjacent to South Main Street will be constructed for trail accessibility. Additionally, this project will construct 5’ shoulders along a portion of South Main Street.
36. **Parking: Parking Equipment/Technology Replacement:** We anticipate replacing the parking equipment and incorporating new technology.
37. **Parking: Pavement markings – College Hill:** Driveway edges in the college hill area will be identified to improve parking conditions, beginning with Merner Avenue.
38. **Parking Lot: Signage Improvements – College Hill:** Replacement of college hill parking lot signage, with the goal of improving visibility of parking lots within the

district. Seven signs and poles are anticipated, throughout 4 public parking lots in the college hill district.

39. **Parking Lot: Signage Improvements – Downtown:** Replacement of downtown parking lot signage, with the goal of improving visibility of parking lots within the district. Nine signs are anticipated, throughout 5 public parking lots in the downtown district.
40. **Parking Lot: Wayfinding Signage Improvements:** This project will replace and add to downtown wayfinding signage, with the goal of improving directions to parking lots and their visibility within the district.
41. **Parking: 100 Block Lot Reconstruction:** The parking lot behind the 100 block of Main Street was reconstructed in 2017. Public ownership of the lot will assure that parking rates will be the same throughout the downtown parking system.
42. **CDBG: Access to Transportation:** The recently adopted 5-Year Consolidated Plan identifies the potential to create a program providing funding for transportation to income-eligible households, or areas, that are dependent upon these services in order to maintain employment.
43. **CDBG: Neighborhood Accessibility:** The recently adopted 5-Year Consolidated plan identifies a goal to support neighborhood accessibility improvements that may include sidewalks, step[s], curb cuts, and trails in low and moderate income areas.
44. **CDBG: Neighborhood Infrastructure:** The recently adopted 5-Year Consolidated Plan identifies a goal to support neighborhood infrastructure improvements that may include sanitary line improvements, streets, drainage, parking or other projects in low and moderate income areas.
45. **CDBG: Owner Occupied Rehabilitation:** The City of Cedar Falls will continue to preserve the owner-occupied, single-family housing stock of its neighborhoods by making funds available for housing rehabilitation.
46. **CDBG: Recreational Amenities:** The recently adopted 5-Year Consolidated Plan identifies a goal to provide funds for increasing access to healthy lifestyles and educational advancement related to parks, recreation, trees and active living for low and moderate income areas of the community.
47. **CDBG: Renter Occupied Rehabilitation:** The recently adopted 5-Year Consolidated Plan identifies a goal to create a new program to preserve renter-occupied housing stock by developing a grant program toward the cost of rehabilitation, repair, accessibility to eligible low-and-moderate income households.

48. **City Hall Repurpose & Remodel:** A contract for design services was approved. Design will be completed in FY20 and if scope of work and design are approved, construction will begin in FY21.
49. **Code Enforcement, Property Clean-up Condemnation:** The City of Cedar Falls has the authority to condemn any building or structure that may be deemed dangerous and unsafe for human habitation. This project provides for the on-going funding of property demolitions, debris removal and property clean up as part of the code enforcement program in the City.
50. **Hearst Center Expansion:** The expansion will allow for large audiences for fund raising events, exhibition space and classroom and meeting space. It will also provide for a larger community rental area, increase exhibition space on the upper level & classroom and meeting space on the lower level.
51. **Land Acquisition – School Administration Land:** In preparation for consolidation of school operations, when the new high school opens, City acquisition of the Administration offices and parking lot is proposed.
52. **Recreation Center Usage/Need Study:** The study will try and determine the cause for the modest drop in membership and determine what the Rec Center can do to keep and or increase membership, what areas of fitness are not being provided for the community and what changes in the facility are needed.
53. **Bike Network On-street Signage:** This project will fund signage and paint for the bicycle network. Funds to improve bicycle facilities during road improvement projects and for annual maintenance, repainting bike lanes and sharrows.
54. **Bus Shelters & Related Amenities:** This project would include the installation of bus shelters and related amenities including but not limited to sidewalk connections, benches, and crosswalks along selected MET Transit routes.
55. **Cedar River Safety and Recreational River Improvements Phase I:** The project will study and construct the recreational improvements along the river bank and in the river from the Main St. bridge to the downstream side of the W. 1st Street bridge.
56. **Comprehensive Plan and Zoning Code Update:** A Comprehensive Plan was adopted in May 2012. Changes to the zoning code are necessary to implement this plan. This project will result in adoption of more detailed area plans, starting with Downtown and College Hill.
57. **Conversion of rental homes back to owner-occupied:** This pilot incentive program is intended to be one tool to restore a better balance of owner-occupied homes within neighborhoods with an over-concentration of short term rental properties.

58. **Prairie Parkway Landscaping/Beautification:** This project would include aesthetic and landscaping improvements, to include trees along Prairie Parkway and roundabout landscaping in conjunction with the developer at Prairie Pkwy/Prairie View Rd. and the Brandilynn roundabout.
59. **Property/Flood Buyouts:** The City of Cedar Falls will continue the voluntary flood buyout program in selected neighborhoods of both commercial and residential properties.
60. **Public Housing Authority Administrative Plan Update:** The City's Public Housing Authority Administrative Plan is required to be updated periodically. Consultant Services will be needed to assist with this project.
61. **Wayfinding Signage Plan:** Install a series of wayfinding signage throughout the community in order to promote and direct travelers to the City's historical, cultural and commercial areas.
62. **Ballfield Fencing Spot Repair:** Fencing at various ballfields within the Cedar Falls Park system need repaired from normal wear of regular use and age.
63. **Rec Center Locker Rooms:** Original tile, plumbing fixtures, ceiling tile/grid work and flooring all need to be replaced and updated since the building was built in 1993. All painted surfaces are to be prepped and repainted in the locker rooms as well.
64. **Weight Equipment:** New Weight Equipment to replace machines bought in December of 2005. This will reduce repair cost, should increase membership/income as updated or new machines foster an increased enthusiasm.
65. **Falls – Animal Floatables Replacement:** Purchase new floating animals/objects to be anchored to the pool bottom for kids to play on like they have since the facility opened.
66. **Falls – Block Work:** Clean & seal block work at the Falls Aquatic Center to freshen up look and preserve/lengthen life of block work.
67. **Falls – Chair/Inntertube Replacement:** Purchase lounge chairs & inner tubes replacing those that wear out annually.
68. **Falls – Chemical System Controllers:** Purchase and install 3 new chemical controllers, one for each of the 3 pools, at the Falls Aquatic Center to replace the ones purchased in 2006 when the facility was built.
69. **Falls – Paint Aquatic Center Pools:** Sandblast and repaint the three pools at the Falls Aquatic Center. It will have been 8 years since it was last painted.

70. **Falls – Play Equipment:** Install a piece of play equipment to the south of the zero depth pool for age 9 and under to use. Parents could stay in one place and watch the pool and the play equipment. A safety surface would need to be installed under the structure.
71. **Falls – Rock Structure Painting:** To repair and paint the fake rock structures by the diving/drop slide area and around the lazy river.
72. **Falls – Shelters:** Install one shelter at the Falls Aquatic Center that can be rented during open hours for parties and events.
73. **Falls – Waterslide Refinish/Repair:** To have a slide restoration company come in to inspect, refinish and repair as necessary the three waterslides at the Falls Aquatic Center.
74. **Falls – Wood:** Clean, recondition and reseal the wood fascade at the Falls Aquatic Center to restore its appearance.
75. **Hearst Center Replace seating in Mae Latta Hall:** Replacement seating for Mae Latta Hall. Current seating is 30+ years old and legs of current seating are peeling paint, upholstery is stained. Funding request is to furnish 90 new chairs that are lighter weight for moving/stacking and easier to clean.
76. **Hearst Center Replace tile flooring on lower level:** Lower level composite vinyl tile is in poor condition that warrents replacement. The flooring has exceeded its life expectancy and is no longer able to be refinished to a satisfactory standard.
77. **Hearst Center Lower Restrooms Refurbish:** Lower level restrooms are frequented by class attendees. Space is original and contain one men’s and one women’s room. New stalls, fixtures, countertops and flooring are recommended.
78. **Hearst Center Upper Restrooms Refurbish:** The public restrooms on the first floor need a face lift. Current wallpaper is stained, some minor wall repairs are needed, new stalls, fixtures, countertops and flooring are recommended.
79. **Hearst Center Usage/Need Space Study:** Recently, the strategic plan for the Hearst Center was updated. The goals of the plan are to identify ways that the mission of the Hearst can meet the current and future cultural needs of the community. This information will be used to investigate possible modifications to the Hearst Center facility.
80. **RAGBRAI Start Up Funds:** This is revenue generated from the 2015 event. It is held in the reserve account for the use as start-up funds when the event returns to Cedar Falls.

81. **Replacement of Horse & Rider Sculpture at Visitor Center:** A donation in memory of Howard Lund, a former volunteer, was received in 2016 for improvements to the Visitor Center. The gift is being held in the reserve account and will be used to help replace the Horse & Rider sculpture when the piece reaches the end of its life.
82. **Replacement of Street Banners:** We set aside \$1,000 each year to replace street banners as they become worn. We currently have \$7,030 in reserve for this purpose.
83. **Trail Sign in George Wyth State Park Honoring Gary Kelley and Paco Rosic:** Gary Kelly and Paco Rosic created artwork for the cover of the 2012 and 2013 visitor guides. We committed to use use profits for artwork on the trails. Our intention is to construct and install a Prairie Pathways kiosk sign marking and interpreting the northernmost point of the American Discovery Trail in George Wyth State Park with these funds.
84. **Visitor Center Landscape area to west of patio:** This area has become unsightly and overgrown with prairie. The appearance of the building would be improved by cleaning this area up while discouraging foot traffic since there is a large dropoff.
85. **Bridges/Culverts – Black Hawk Rd Box Culvert Replacement:** Remove and replace the existing steel I-beam bridge with a box culvert.
86. **Bridges/Culverts - Campus Street Box Culvert Replacement:** Campus Box Culvert Project will remove and replace the existing reinforced concrete box culvert with a new culvert. The current box culvert is in poor condition with advanced deterioration. The bridge will be maintained by Public Works and paid for with Storm Water Funds.
87. **Bridges/Culverts – Hudson Road Bridge Deck Overlay:** This project involves the removal and replacement of the bridge deck of the Hudson Road bridge south of University Avenue.
88. **Bridges/Culverts – Inspections/Repairs:** Alternating year inspection program of the 63 bridges in the City of Cedar Falls required by the State of Iowa and financed through Road Use Taxes. There will be no effect on the General Fund Operating Budget.
89. **Bridges/Culverts – Olive Street Box Culvert Replacement:** Olive Street Box Culvert Replacement Project will remove and replace the existing 2 span slab bridge with a twin 10x8 box culvert. The current bridge is in poor condition with advanced deterioration.
90. **Bridges/Culverts – Ridgeway Avenue Bridge Replacement:** Ridgeway Avenue Bridge project will remove and replace the existing bridge with a new bridge.

91. **Bridges/Culverts – Union Road Box Culvert Replacement:** Union Road Box Culvert Project will remove and replace the existing reinforced concrete box culvert with a new culvert. The culvert is located a quarter of a mile south of W. 27th Street. Design for this project will occur in-house.
92. **Bridges/Culverts – W. 20th Street Box Culvert Replacement:** W. 20th Street Box Culvert Replacement project will remove and replace the existing 2 span slab bridge with a twin 10x8 box culvert. This will be paid for with Storm Water funds and maintained by Public Works.
93. **Bridges/Culverts – Walnut Street Bridge Replacement:** Walnut Street Bridge replacement will remove and replace the existing bridge with a new culvert. This will be paid for with the Storm Water Fund and will be maintained by Public Works.
94. **Flood Control – Cedar River Levee Improvements:** The City will be increasing the levee to the 500-year flood stage protection. The City was awarded a sales tax increment grant from the State of Iowa, however, GO funding may be necessary to cashflow the project. The levee will be maintained by both the Public Works Department and Engineering Division.
95. **Industrial and City Development: Infrastructure Oversizing:** This project would provide funding when there's a project where the City must participate in oversizing sanitary sewer, storm sewer, or the street.
96. **Sanitary Sewer - Ice House Museum Sanitary Sewer Service:** This project will provide the Ice House Museum with sanitary sewer service. There will not be an effect on the operating budget because the Cedar Falls Historical Society is funding.
97. **Sidewalks/Trails – Assessment Program:** This is a multi-year program which addresses non-ADA compliant private sidewalks.
98. **Sidewalks/Trails – Bluebell Road Sidewalk Infill:** This project will form the connection of the trail from the existing stub to Coneflower Parkway.
99. **Sidewalks/Trails – Campus Street Sidewalk Infill:** This project will construct sidewalk along the eastern side of Campus Street from W 20th Street south approximately 140 feet and from W. 22nd Street north approximately 380 feet. Sidewalk will connect Sunnyside Addition to the University of Northern Iowa Campus.
100. **Sidewalks/Trails – Center Street Trail:** This project will construct a recreational trail along the west side of Center Street from Cottage Row Road to Lone Tree Road.

- 101. Sidewalks/Trails – Hudson Road Recreation Trail Phase IV:** This project will install a new recreation trail along the west side of Hudson Road from W. 12th Street to W. 8th Street. This will connect the existing trail on W. 12th Street to the sidewalk on W. 8th Street and Hudson Road. This will impact the debt service levy and will be maintained by the City parks division.
- 102. Sidewalks/Trails – Lake Street Trail:** This project will install new HMA recreational trail on the south side of Lake Street from Central Ave. to Big Woods Lake Recreation area. The Public Works Department has already prepared the base for the trail along Lake Street.
- 103. Sidewalks/Trails – Lloyd Lane Sidewalk Infill:** This project will construct sidewalk along the south side of Lloyd Lane from Norse Drive to Algonquin Drive approximately 840 feet.
- 104. Sidewalks/Trails – Peter Melendy Park Renovation:** This project involves replacement and improvement to the sidewalk and landscaping associated with Peter Melendy Park. New pavers, benches, bike racks, and landscaping will update this park with increased functionality and appearance.
- 105. Sidewalks/Trails – Reconstruction Program:** This is a multi-year program which addresses public sidewalks, installs new sidewalks to schools with inadequate sidewalk access and completes gaps in the sidewalk system. This replaces deficient public sidewalks and reduces public liability.
- 106. Sidewalks/Trails – Rownd Street Sidewalk Infill:** This project would construct sidewalk on the west side of Rownd Street from Hawthorne Drive to Sunnyside Drive. This project would allow the students walking to school north of Hawthorne Drive to cross the street at the pedestrian traffic signal.
- 107. Sidewalks/Trails – Trail Oversizing:** When a developer is required to place a sidewalk in a new subdivision or project, this project will provide the funding for the City to pay for the additional cost in expanding that sidewalk into a trail.
- 108. Sidewalks/Trails – Trail Reconstruction:** This project addresses major changes needed at specific locations of the trail network. It may include steep slopes, unsafe crossings, erosion, sight visibility issues, or other aspects that require design and reconstruction to complete.
- 109. Sidewalks/Trails – Union Road Trail Phase II:** Union Road Trail project will install a 10 feet wide trail along Union Road from West 12th Street to West 27th Street.
- 110. Sidewalks/Trails – W. 20th Street Sidewalk Infill:** This project will construct 200 feet of sidewalk from College Street to the existing sidewalk at 1000 W. 20th Street.

- 111. Storm Water – Cedar Heights Storm Sewer:** This project would construct a storm sewer from Rainbow Drive to a point 550 feet south. This project would be completed with the Cedar Heights reconstruction in the annual pavement management program.
- 112. Storm Water – Clay Street Park Drainage:** This project will provide an over-land route and/or drainage improvements from the Clay Street Park to Washington.
- 113. Storm Water - Comprehensive Watershed Assessment:** This project would complete our NPDES Permit required for all of the watersheds within the city limits. Currently the Dry Run Creek, Brandilynn, Green Creek and Cedar River North watersheds have been assessed.
- 114. Storm Water – Drainage Studies:** This project analyzes drainage patterns and issues subwatersheds within Cedar Falls. The study would identify improvements need that can be done in conjunction with the Annual Pavement Management Program.
- 115. Storm Water – Erosion Repair Project:** This project will repair drainage areas on public property or in drainage easements. The project will stabilize the drainage area and prevent future erosion. This project will be paid for by the Storm Water Fund.
- 116. Storm Water – Greenhill Road Ext. Bioretention Swales/Cells:** This project will create bioretention swales and cells in commercial areas along the Greenhill Road extension to treat storm water runoff, improving water quality in receiving streams and alleviate storm water runoff problems. Funding will be from the Storm Water Fund and grants from State Funds.
- 117. Storm Water – Permeable Alley Program:** This project will create 3 permeable alleys per year in residential and commercial areas to treat storm water runoff, improve water quality in receiving streams and alleviate storm water runoff problems.
- 118. Storm Water – Slope Repair:** This project will repair portions of the steep slopes that have failed. It would include but not limited to Mandalay Drive & West Ridgewood.
- 119. Storm Water – University Avenue Bioretention Swales/Cells:** This project will create bioretention swales and cells in commercial areas along University Avenue to treat storm water runoff, improve water quality in receiving streams and alleviate storm water runoff problems. Funding will be from the Storm Water fund and grants from State funds.
- 120. Streets - Annual Street Repair Program (Resurfacing and Reconstruction):** The Street Repair Program is financed by local sales tax revenues. The program is cash

flowed annually by option tax revenues. This will have no effect on the General Fund Operating Budget.

- 121. Streets – Ashworth Dr. in Prairie Winds Subdivision:** Completing this segment of street would provide more direct connection to Aldrich Elementary School from the Prairie Winds, Prairie West, and West Village developments.
- 122. Streets – Extension of Ashworth Drive to Hudson Road:** Acquisition of property to provide the final link between Prairie Winds subdivision and Hudson Road through the David Nicol's property, with construction in a subsequent year.
- 123. Streets – Cedar Heights Drive Reconstruction:** This project will remove and replace the Cedar Heights Drive from Greenhill Rd. to Viking Rd. This was last constructed in 1983.
- 124. Streets: Center Street Improvements:** This project will focus on streetscape Improvements that may include constructing shoulder improvements, intersection improvements at Center Street & Cottage Row Rd., decorative lighting, pavers, bioswales and drainage improvements.
- 125. Streets – Greenhill Road Extension (Hudson Road to 27th Street):** This project provides for the future extension of Greenhill Road from Hudson Road west and north to intersect with University Avenue and West 27th Street. This will provide an alternate access to and from the UNI west campus area and will help alleviate traffic congestion and provide an alternative exit route after events at the UNI Dome and McLeod Center. This project will extend sidewalk along the south side of 27th Street from Nebraska Street westerly to the new apartment complex.
- 126. Streets: Greenhill Road & Hudson Intersection Improvements:** This project will complete intersection improvements for Greenhill Road at Ashworth Drive and Algonquin Drive and Hudson Road and Continental Access for the future development of 50 acres. This relates to the new proposed hospital project.
- 127. Streets – Greenhill Road & South Main Street Intersection Improvements:** This project will reconstruct the intersection with separate turn lanes on Greenhill Rd. & South Main St. This project will be undertaken in response to significant citizen concerns regarding the intersections safety.
- 128. Streets – Hwy 58 & Greenhill Road Intersection:** This project will install a grade separated interchange at the Highway 58 and Greenhill Road Intersection.
- 129. Streets – Hwy 58 Intersection and Viking Road Intersection Improvements:** This project will install an interchange at the Highway 58 and Viking Road intersection and study the Hwy 58 corridor. Additional funding included for pedestrian accommodations.

- 130. Streets – Main Street Alley:** This project will reconstruct the alley between E. 1st Street and E. 2nd Street east of Main Street. This will be done to compliment the 100 Block Parking Lot project completed in 2017 by private development.
- 131. Streets – Main Street Reconstruction:** This project includes design and reconstruction of Main Street from 6th Street south to Seerley Blvd. Analysis of opportunities for improved intersection operations, vehicular/pedestrian/bicyclist safety, and Complete Streets elements are involved. Currently, Main Street will be overlaid to extend its life until reconstruction can occur.
- 132. Streets – Prairie Parkway & Viking Rd Traffic Signal:** This project will construct improvements at the intersection of Prairie Parkway & Viking Road. It includes extending a median west through Winterbury Drive, along Viking Road, for corridor functionality and safety.
- 133. Streets – Ridgeway Avenue Reconstruction:** This project will reconstruct portions of Ridgeway Avenue installing improvements required for the Midland Atlantic Development (Mills Fleet Farm).
- 134. Streets – Seal Coat Program:** Annual program to seal coat streets in accordance with the Pavement Management Plan. This will be financed with Local Option Sales Tax funds.
- 135. Streets – Signalization of Hudson Road/Ridgeway Intersection:** This project will include the design/installation of traffic signals at the intersection of Hudson Road/Ridgeway Avenue to accommodate continued growth in this area of the City.
- 136. Streets – Traffic Planning:** Perform subarea and corridor transportation plans, including analyses to define traffic forecasts, functional geometry, access management, traffic control for roadway improvements and Complete Street elements needed for the community.
- 137. Streets – Union Road Phase I: From 27th to University:** This project will include the reconstruction of Union Road from University Ave. to 27th Street. Updating this roadway to an urban cross section will include curb & gutter, storm sewer and sanitary sewer.
- 138. Streets – University Ave (Waterloo Connection):** The remaining portion of the project includes intersection improvements at Midway Blvd., the connection to City of Waterloo and the improvements being undertaken to reconstruct the roadway.
- 139. Streets – Viking Road Reconstruction & Sidewalk Infill:** This project will include the reconstruction of West Viking Road from South Union Road to approximately 600 feet from the intersection at Production Drive.

- 140. Streets - West 1st Street Reconstruction:** This project will reconstruct West 1st Street from Hudson Road to Franklin Street. This section of roadway is under IDOT jurisdiction; however, the City may have additional costs if this project is not on the IDOT's priority list. City local option sales tax funding will be used for the street portion of this project.
- 141. Streets – W. 12th Street Extension:** This project will pay for the extension of W. 12th Street as part of the Agreement regarding annexation between Rocky Point, LC and the City of Cedar Falls. This will not impact the debt service levy since private funds are being used.
- 142. Streets – W. 12th Street Reconstruction:** This project will reconstruct 1400 feet of roadway from College Street to Tremont Street. This project will address any intersection safety concerns at the intersection of Walnut Street and W. 12th Street.
- 143. Streets – W. 22nd Street Realignment & Expansion:** This project includes addressing the intersection of College Street and W 22nd St., as development continues in this area. Aligning the intersection and providing an adequate street for functionality, safety and aesthetic improvements is needed.
- 144. Streets – W. 23rd Street Reconstruction:** This project will reconstruct W. 23rd Street from Hudson Road east to Campus Street.
- 145. Streets – W. 27th Street Improvements:** This project will increase W. 27th Street from a two lane section of roadway to a four lane section, beginning at Greenhill Road and continuing for a distance of 2000 feet to the west.
- 146. Streetscape – Downtown Brick Replacement:** This project is the cost to remove and replace the brick pavers for six years.
- 147. Streetscape – Downtown Streetscape Plan Implementation:** This project would implement the priority phases of the Downtown Streetscape Plan. The effort focuses on decorative lighting, benches, trash receptacles and bike rack with pavers surrounding it.
- 148. Pheasant Ridge Cart Path Renovations:** Some of the older cart paths at Pheasant Ridge need to be replaced. There are also some additional paths that need to be constructed adjacent to more heavily used areas. The paths will be constructed with either asphalt or concrete.
- 149. Pheasant Ridge Improvements:** Continue improvements based on Master Plan developed by Garrett Gill. Project scope would be to fix ground water issues on holes #7 and #13, drain sand traps and possibly install new forward tees.
- 150. Bess Streeter Park Playground Equipment Upgrade:** Playground equipment upgrades for Bess Streeter Park have been requested by neighbors.

- 151. Big Woods Campground Cabins:** Depending on success of the campground, there is room to construct additional cabins along Lake Street.
- 152. Emerald Ash Borer – Removal of Ash Trees:** The emerald ash borer is a pest of ash trees native to Asia. It was first discovered in North America in 2002 and has killed millions of ash trees and caused thousands more to be removed due to its slow spread. The costs are anticipated to cover trees on public property only.
- 153. Gold Star Family Memorial Monument:** Local veteran volunteers are proposing an additional memorial monument in Veterans Park. The purpose of the monument is to honor Gold Star Families, preserve the memory of the fallen, and stand as a reminder that Freedom is not free.
- 154. Island Park Masterplan and Construction:** Increased flooding is impacting Island Park and increasing staff time for cleanup and repairs. This proposal is to have a consultant study the issues and develop plans to reduce maintenance needs.
- 155. New Park Identification Signage:** The current Park identification signage has been in place in some locations since the 1970's. Many of the signs are routed wood that is stained and painted. The proposal involves working with a sign company for consistency/standardization of signs throughout the park system and providing branding that is consistent with other area signage.
- 156. North Cedar School Playground:** It is intended to revitalize the current playground located behind the North Cedar Elementary School. The City would be partnering with the school district in the purchase of new equipment and providing an updated safe public amenity.
- 157. Park Improvements:** An ongoing project of improving existing parks and park infrastructure. Currently the City has over 1,000 acres of parkland and these funds allow us to upgrade various parks as needed. Staff and Park and Recreation Commission prioritize the projects annually. Examples of past projects that have been constructed using these funds have been the large shelter and ice/roller blade rink in Gateway Park, disc golf course update at Tourist Park, and small shelters at various parks. Park staff will construct improvements as part of an annual work plan and as resources are available. Future maintenance will occur related to repair of structures or improvement due to vandalism or usual wear. The annual park operating and capital budgets will pay ongoing maintenance costs.
- 158. Parks and Public Lands Master Plan:** The last Park Plan was completed in 1996. Since 1996 the City has experienced growth to the south and west and changes to the northern Cedar Falls area due to flood buyouts. In addition, recreation preferences have changed over time. This plan will consolidate previous plans including the northern Cedar Falls Recreation and Maintenance plan found in the most recent comprehensive plan.

- 159. Places to Play Park – Future Maintenance:** The Place to Play Park contains unique ADA compliant safety surfacing and equipment. Early use has shown the park to be extremely popular which will add to wear and tear of the equipment and facility.
- 160. Roundabout Landscape Improvements:** This project involves creating landscaping similar to University Avenue on existing roundabouts. Three of the major roundabouts include Prairie Parkway & Brandilynn, Cedar Heights & Viking, and Ridgeway & Chancellor.
- 161. Seal Coat/Asphalt Overlay Program: Park & Cemetery:** Park roadways and parking lots. This program is utilized to maintain park roadways and parking lot repairs/reconstruction.
- 162. Shelter Construction (Seerley Park):** Replacement shelters at Seerley Park.
- 163. Skate Park Relocation:** Relocation of the Skate Park 100 feet north of its current location may be of interest to an adjacent private business wishing to expand.
- 164. Street Tree Replacement:** The city is currently removing approximately 250 street trees annually. These removals are due to age, damage from storms and the Emerald Ash Borer.
- 165. Trail Maintenance:** Funded by Hotel/Motel Tax revenue on an annual basis for structural repairs to the existing recreation trail system. The goal is to only utilize a portion of the funds annually so that a reserve fund will accumulate.
- 166. Veterans Memorial Park Signs:** Various phases have been completed at Veterans Park. The City has been requested to install signs that provide information about Veterans, the park, and background on the different wars and conflicts.
- 167. Landscaping Roadways/Monuments & Signage:** Beautification of thoroughfares, roadways and intersections throughout the community. Landscaping could include trees, prairie or other low maintenance plant material.
- 168. New Park Development:** This is a yearly fund utilized to develop new parkland. Future improvements anticipated include recently purchased land with school system in SW Cedar Falls, improvements in northern Cedar Falls.
- 169. Northern Cedar Falls Landscape Improvements:** The PW/Park Division is proposing to plant, prairie, wildflowers, trees and turfgrass on select flood buyout as defined on the Northern Cedar Falls Recreation and Maintenance Plan prepared by Confluence.

- 170. Air Rotation System – PW Fleet Maintenance:** The geo thermal water flow for the radiant floor heating system in the shop area is running beyond design capacity. This air rotation and filtration unit will be installed to provide primary heating for the shop area thus reducing the impact on the geo thermal system.
- 171. Building Exterior Weatherproofing – Public Buildings:** City owned buildings are nearing the age when it will be necessary to perform exterior surface maintenance. This project includes brick & block tuck-point, EIFS repair and waterproofing for buildings that are ten years older or older.
- 172. Carpet – Library:** The library opened in 2004. Carpet tiles were installed at that time and many areas are stained, and some traffic areas are showing signs of wear. While the need is not immediate, it is likely that the library will need new carpet within 5-10 years depending on upcoming wear. The library is about 47,000 square feet, most of it carpeted.
- 173. Fleet Wash Bay – In House:** This project consists of creating a wash bay within the PW/Park Div complex to clean all types of equipment. This facility will include a separation containment to capture nitrates, salt, siltation, petroleum wash off, etc.
- 174. LED Lighting Upgrade – Aquatic Center:** This project is an energy initiative that includes replacing and retrofitting LED lighting throughout the Aquatic Center.
- 175. LED Lighting Upgrade – Library:** This project is an energy initiative that includes replacing and retrofitting LED lighting throughout the Library.
- 176. Rec Center Heat Pumps:** The nineteen heat pumps installed when the Rec Center was built in 1992 are at the end of their lives and need to be replaced. We are investigating replacing four per year over the next four years.
- 177. Security System Upgrade – PW Complex:** This project will include replacement of aging video recording and camera equipment. Locations include the PW/Park Complex and the Central Complex located at 1500 Bluff Street.
- 178. Compaction Equipment Refurbishing at Transfer Station:** The transfer station became operational in 1981. Over the years, there have been improvements made to the mechanical compaction equipment. This project will include removing the mechanical walking floor and replacing the structural frame work for the storage pit and compaction chamber.
- 179. Lloyd Lane Recycling Site Expansion:** This site is the second largest collection site in Cedar Falls. The quantity of material received has outgrown the current capacity of this drop off location. This project includes expanding and creating a hard surface drive through site as well as adding additional containers.

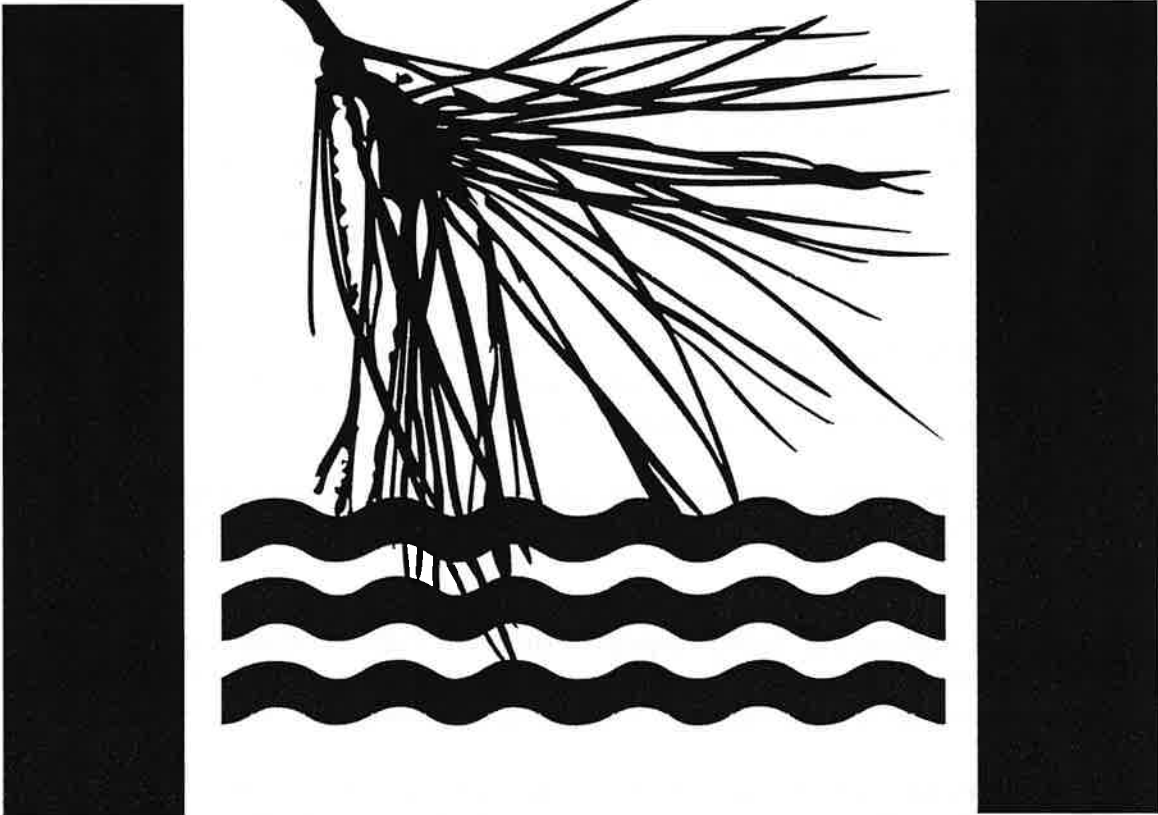
- 180. Refuse and Yard Waste Cart Tracking:** RFID technology is utilized to track collection and billing of yard waste carts. This technology is used so residents can be billed on a per dump basis. There will be a need in the near future to update all aspects of cart collection and tracking services.
- 181. Security Cameras at Recycling sites:** This initiative is an effort to monitor use of recycling drop sites due to increased contamination and illicit dumping. Cameras would be used to identify misuse and hold the abusers accountable.
- 182. Asphalt Paving of Select Alleys:** This project includes asphalt paving of alleys that consistently wash out during heavy rainfall. The intent would be to pave approximately two blocks of problem alleys each year with an invert to keep storm water flowing in the center in order to prevent granular material washing out into streets and entering the storm sewer system.
- 183. Expansion of Automated Vehicle Locators:** The AVL is a system that performs tracking of equipment utilizing GPS. This information is then transmitted over radio frequency to a web based management program. This system expansion will allow for tracking additional equipment for better overall task management of various public works and parks operations.
- 184. Manhole Rehabilitation Equipment:** This equipment is intended to provide an alternative repair method to manhole structures. The equipment used is an attachment that will fit on a skid loader that the City currently owns.
- 185. Streetscape – College Hill Maintenance & Improvements:** This project will continue to provide improvements to the City's College Hill Business District. The improvements will include streets, sidewalks, benches, landscaping, public art, and pedestrian amenities. This will also include the cost to clean the pavers on a biennial cycle.
- 186. Streetscape – Downtown Maintenance & Improvements:** this project will continue to provide improvements to the City's Central Business District. The improvements include maintenance/repairs to sidewalk bricks on the Parkade.
- 187. Trench Shoring Equipment:** Public Works/Parks crews have had an increasing need for the use of shoring equipment for trenching projects. This equipment is designed to allow employees to work safely in a trench application or other types of excavation. In the past this equipment had to be borrowed or rented, which can cause delays and additional expense when required to rent.
- 188. Signalized Intersection Upgrade:** Select intersections will be in need of complete replacement due to deteriorating bases and signal structures. Including wiring, conduit, detector loops, signal heads and controllers. This also incorporates the upgrading of controller electronics and replacement of failing Light Emitting Diodes (LED's).

189. **Siren Replacement:** Siren upgrades will be required to take place in the coming years. The siren at Black Hawk Lane will need to be relocated as part of the 58/Viking project scheduled for FY19/20. Additional sites will need to be evaluated and added as the city expands south and westward.
190. **Fuel System Upgrade:** This project will include an upgrade to the fuel island at the Bluff Street Complex along with electronic upgrade for both fuel sites. The current technology being used to identify vehicles is outdated.
191. **Public Safety Fire Tank Truck:** The water transport tanker truck used in Public Safety is in line for replacement. The truck chassis is a 1992 and is underpowered for hauling water.
192. **17th Street Lift Station Pump Repairs:** One of the pumps at 17th Street Lift Station has a seal to replace after building heat was lost and a water line froze. This is a complicated process with these very large pumps.
193. **Building Maintenance:** This is an expense once every five years to include block repair, waterproofing and tuck-pointing as needed on the block buildings maintained by the Water Reclamation Division.
194. **Facility Master Plan Update:** The IDNR requires an update to the facility Nutrient Reduction Plan to be submitted by May 1, 2021. This will update a Master Plan for the facility to help with planning for nutrient reduction and other future regulatory changes.
195. **First Stage Trickling Filter Arms:** The arms on the First Stage Trickling Filters have many holes in them and need to be replaced. This is for the equipment only.
196. **Hudson Road Lining:** This project involves lining decaying concrete lines along Hudson Road.
197. **Lift Station Electrical Generator:** This is for a large portable generator. Improvements at Park Drive lift station have created this need. Currently we have just one generator that can be used at four lift stations. This could also be used during other City emergencies, such as flooding or severe wind storms when auxiliary power may be needed.
198. **Nutrient Removal/Facility Plan:** This is an area DNR/EPA will focus on in the future. Nutrients pose potential problems in the river.
199. **Oak Park Sewer Replacement Project:** This line runs through private property along property bordering 929 & 941 Oak Park Blvd. with an elevated portion through a wooded ravine.

200. **Plant Digester Rehabilitation:** Rehabilitation of the plant digesters is needed to update, repair, and replace existing digesters to meet future regulations and population growth.
201. **Polymer Pumps:** The polymer system for the biosolids processing equipment are very difficult to get parts for. This is a very complex system and should be replaced as a complete unit.
202. **Sanitary Sewer Infiltration & Inflow Reduction Project:** This project is aimed at reducing extraneous flows to the Water Reclamation Facility during wet weather, in response to pressure from EPA & DNR. It could encompass a program to grout lateral service lines and/or involve property owners in disconnecting footing drain connections and illegal sump pump connections to the sanitary sewer.
203. **Sanitary Sewer Spot Repairs/Emergency:** Some streets that are to be reconstructed or overlaid have damaged spots in the sanitary sewer and are repaired prior to the street's improvement in an effort to keep the street's surface integrity from being affected by sewer repairs.
204. **Sartori Trust Farm Improvements:** This farm is used extensively for our biosolids land application program and generates revenue for the Health Trust Fund. Improvements are needed periodically either to satisfy USDA requirements, or to solve problems the tenant or city may be having, or enhance productivity of the soil.
205. **Sewer Collection System Expansion Study:** In order to prepare for future growth, planning of infrastructure needs to be completed with information and understanding of the condition and size of the current system and how best to proceed with extending this.
206. **Sipline Existing Sanitary Sewers:** An ongoing process of repair and refurbishing existing sewer lines. A very cost effective method of increasing the strength of a line while decreasing the infiltration. A decrease in infiltration is very beneficial to the WWTP.
207. **UV Disinfection Bulb Replacement:** The bulbs used in the disinfection process have a lifespan of 1200 hours. They will need to be replaced to maintain permit requirements.
208. **Water Line Extensions:** The Cedar Heights and Ridgeway lift stations are the largest lift stations still using well water. The quality of the water could be improved and maintenance on the well pumps and water supply system could be eliminated if served by city water.
209. **AED:** AED Units are used in medical emergencies involving cardiac arrest. These units typically have a 10 year life span, although from time to time may need to be replaced sooner due to upgrades or other requirements.

- 210. Bunker Gear, Replacement of PASS Devices and Volunteer Equipment:** Personal protective equipment (PPE), including fire gear need to be replaced as they wear and breakdown. The life span of the fire gear is up to 10 years. The bunker gear is replaced as it wears or is damaged.
- 211. Fire Hose:** A replacement program for fire hose has been developed. The Fire Division is still using fire hose dated into the 80's. A comprehensive replacement program will help insure safety of fire personnel and our operation efficiency. About one dozen lengths fail testing each year. This also includes funds for updating nozzles and other connections. The maintenance of fire hose is already included in the normal General Fund Operating Budget. However, replacement is not in the General Fund Operating Budget.
- 212. Ballistic Vest Replacement:** Scheduled replacement of bullet resistant vests. There will be no effect on the General Fund Operating Budget, since these vests are being purchased with grant and forfeiture funds.
- 213. Equipment Reserve:** For the purchase of various police equipment for reserve officers. The department supplements policing efforts with the use of reserve officers.
- 214. Forensic Cellphone & Tablet Equipment:** The Public Safety Department currently owns a Cellbrite Forensic Kit that is used to examine cellphones and tablets as needed for criminal investigation. The unit is used weekly to examine phones.
- 215. In Car Camera:** The Police Division has in-car camera systems in each of the 11 patrol vehicles. The camera systems record an audio and video account of all police activity. The in-car camera system is a requirement for all patrol vehicles in any modern law enforcement agency.
- 216. Lab and Investigative Equipment:** The Police Division processes many crime scenes each year. This requires a wide variety of equipment, including static print lifter, camera equipment, fumer, laser fingerprint light and other equipment. Equipment is replaced as needed or added if a need arises. Technology frequently changes and new tools are created that can be of aid during investigations.
- 217. Weapons:** The Police Division has an inventory of handguns, rifles, shotguns and Tasers that need to be replaced on a 5-10 year basis. The weapons are a necessary piece of equipment for the safety of the public and the police officers. The replacement of the weapons are based upon their useful life and maintenance concerns.

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Town

**Administrative
City of Cedar Falls
FY21 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments**

Administrative Section/Position	06/30/19 Budgeted	06/30/20 Budgeted	06/30/21 Budgeted
Mayor's Office			
Mayor	1.00	1.00	1.00
Administrative Supervisor	0.08	0.08	0.08
Administration			
City Administrator	1.00	1.00	1.00
Administrative Supervisor	0.02	0.02	0.02
Economic Development Coordinator	0.00	1.00	1.00
Communications Specialist	0.00	1.00	1.00
Full-Time	2.10	4.10	4.10
Part-Time	0.00	0.00	0.00
Total Administrative	2.10	4.10	4.10

**Department of Finance & Business Operations
City of Cedar Falls
FY21 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments**

Finance & Business Operations Section/Position	06/30/19 Budgeted	06/30/20 Budgeted	06/30/21 Budgeted
Administration			
Director of Finance & Business Operations	0.00	0.00	1.00
Financial Technician (Part-Time)	0.00	0.00	0.73
Financial Services			
Director of Finance & Business Operations	1.00	1.00	0.00
Controller/City Treasurer	0.95	1.00	0.98
Administrative Supervisor	0.20	0.00	0.00
Accountant I	1.00	0.95	0.95
Personnel Specialist	1.00	1.00	2.00
Financial Technician (Part-Time)	0.73	0.73	0.00
Administrative Clerk	1.20	0.00	0.00
Administrative Clerk (Part-Time)	1.34	0.00	0.00
Administrative Assistant - Lead	0.00	0.20	0.40
Payroll/HR Technician	0.00	1.00	1.00
Financial Clerk	0.00	0.25	0.40
Financial Clerk (Part-Time)	0.00	0.93	0.98
Legal Services			
City Attorney	1.00	1.00	1.00
Personnel Specialist	1.00	1.00	1.00
Administrative Clerk	0.10	0.00	0.00
Administrative Assistant	0.00	0.10	0.10
Public Records			
City Clerk	0.98	0.98	0.90
Administrative Supervisor	0.65	0.70	0.65
Administrative Clerk (Part-Time)	1.14	0.00	0.00
Administrative Clerk	1.09	0.00	0.00
Administrative Assistant	0.00	1.09	1.15
Administrative Assistant (Part-Time)	0.00	1.06	1.24
Admin/Parking Supervisor	0.00	0.00	0.30
Library Services			
Library Director (Part-Time)	0.00	0.00	0.00
Library Director	1.00	1.00	1.00
Senior Librarian	2.00	2.00	2.00
Library Assistants	7.00	7.00	8.00
Librarian (Part-time)	2.18	2.18	2.18

**Department of Finance & Business Operations
City of Cedar Falls
FY21 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments**

Finance & Business Operations Section/Position	06/30/19 Budgeted	06/30/20 Budgeted	06/30/21 Budgeted
Education Coordinator (Part-Time)	0.20	0.20	0.20
Shelver (Part-Time)	0.38	0.38	0.38
Administrative Clerk	0.00	0.00	0.00
Technology Librarian	1.00	1.00	1.00
Library Assistant (Part-Time)	5.38	5.43	5.65
Library Interns (Part-Time)	1.18	2.68	2.95
Library Intern II (Part-Time)	0.73	0.00	0.00
Library Pages (Part-Time)	1.88	2.10	2.10
Community Services			
Clerical (Part-Time)	0.15	0.00	0.00
Facilty Assistant (Part-Time)	0.00	0.73	0.73
Library Assistant (Part-Time)	0.00	0.67	0.67
Cable TV			
Cable & Television Supervisor	1.00	1.00	1.00
Video Production Supervisor	1.00	1.00	1.00
Video Production Specialist	0.00	0.00	1.00
Administrative Clerk	0.80	0.00	0.00
Production Assistant I (Part-Time)	2.75	1.63	0.50
Administrative Assistant - Lead	0.00	0.80	0.60
Production Assistant I	0.00	1.00	0.00
Information Systems			
Information Systems Manager	1.00	1.00	1.00
Network/Support Specialist	1.00	1.00	1.00
Information Systems Technician II	2.00	1.00	1.00
Graphic Designer (Part-Time)	0.73	0.73	0.73
GIS Analyst	1.00	1.00	1.00
Information Systems Technician I	0.00	1.00	1.00
Intern (Part-Time)	0.00	0.00	0.10
Parking			
City Clerk	0.02	0.02	0.10
Administrative Supervisor	0.05	0.10	0.15
Admin/Parking Supervisor	0.00	0.00	0.70
Parking Meter Attendant (Part-Time)	1.45	2.90	2.90

Department of Finance & Business Operations
City of Cedar Falls
FY21 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments

Finance & Business Operations Section/Position	06/30/19 Budgeted	06/30/20 Budgeted	06/30/21 Budgeted
Administrative Clerk	0.25	0.00	0.00
Administrative Clerk (Part-Time)	0.28	0.00	0.00
Administrative Assistant	0.00	0.25	0.45
Administrative Assistant (Part-Time)	0.00	0.28	0.14
Total Full-Time	29.29	30.44	33.83
Total Part-Time	20.50	22.63	22.18
Total Finance & Business Operations	49.79	53.07	56.01

**Department of Community Development
City of Cedar Falls
FY21 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments**

Community Development Section/Position	06/30/19 Budgeted	06/30/20 Budgeted	06/30/21 Budgeted
Administration			
Director of Community Development	1.00	1.00	1.00
Administrative Clerk	0.17	0.00	0.00
Financial Clerk (Part-Time)	0.00	0.01	0.00
Administrative Assistant	0.00	0.15	0.05
Inspection Services			
Inspection Services Manager	1.00	1.00	1.00
Inspectors	5.00	5.00	5.00
Inspector (Part-Time)	0.00	0.69	0.73
Administrative Clerk	1.50	0.00	0.00
Administrative Clerk (Part-Time)	0.34	0.00	0.00
Bldg. Official/Insp. Mngr.	1.00	0.30	0.00
Code Enforcement	0.00	1.00	1.00
Administrative Supervisor	0.00	0.07	0.07
Administrative Assistant	0.00	1.50	1.55
Administrative Assistant (Part-Time)	0.00	0.34	0.00
Financial Clerk (Part-Time)	0.00	0.15	0.06
Planning & Community Services			
Planning & Community Service Manager	1.00	0.95	0.95
Planner I	1.00	0.00	1.00
Planner II	1.95	0.95	2.00
Planner III	1.00	2.00	1.00
Administrative Assistant	0.00	0.55	0.60
PSO	0.33	0.00	0.00
Administrative Clerk	0.55	0.00	0.00
Intern (Part-Time)	0.10	0.10	0.10
Cultural Services			
Cultural Program Supervisor	1.00	1.00	1.00
Education Coordinator (Part-Time)	0.73	0.73	0.73
Senior Services Coordinator (Part-Time)	0.73	0.73	1.46
Hearst Lab Tech (Part-Time)	0.73	0.73	0.73

**Department of Community Development
City of Cedar Falls
FY21 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments**

Community Development Section/Position	06/30/19 Budgeted	06/30/20 Budgeted	06/30/21 Budgeted
Hearst Coordinator (Part-Time)	1.45	0.73	0.73
Hearst Assistant (Part-Time)	0.58	0.58	0.50
Clerical (Part-Time)	0.73	0.00	0.00
Temporary (Part-Time)	0.75	0.75	0.75
Office Assistant (Part-Time)	0.00	1.45	1.45
Program Coordinator (Part-Time)	0.00	0.73	0.73
Recreation Services			
Rec & Community Program Manager	1.00	1.00	1.00
Rec Program Supervisor	1.00	1.00	1.00
Sports Program Supervisor	1.00	1.00	1.00
Recreation Program Coordinator (Part-Time)	0.73	0.73	0.73
Admin Assistant - Lead	0.00	0.00	1.00
Fitness Coordinator (Part-Time)	0.73	0.00	0.73
Fitness Coordinator	0.00	1.00	0.00
Seasonal/Temporary (Part-Time)	29.50	29.50	29.50
Housing Vouchers			
Planning & Community Service Manager	0.00	0.02	0.02
Planner I	0.68	1.00	0.00
Controller/City Treasurer	0.02	0.00	0.00
Community Services Coordinator	0.00	0.00	1.00
Administrative Clerk (Part-Time)	0.04	0.00	0.00
Housing Program Specialist (Part-Time)	0.73	0.00	1.41
Accountant	0.00	0.02	0.02
Financial Clerk (Part-Time)	0.00	0.04	0.04
Intern (Part-Time)	0.00	0.00	0.10
Block Grant			
Planning & Community Service Manager	0.00	0.03	0.03
Planner I	0.32	0.00	0.00
Planner II	0.05	0.05	0.00
Housing Program Specialist (Part-Time)	0.00	0.00	0.04
Controller/City Treasurer	0.03	0.00	0.02

**Department of Community Development
City of Cedar Falls
FY21 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments**

Community Development Section/Position	06/30/19 Budgeted	06/30/20 Budgeted	06/30/21 Budgeted
Accountant	0.00	0.03	0.03
Financial Clerk (Part-Time)	0.00	0.04	0.03
Administrative Clerk	0.05	0.00	0.00
Visitors & Tourism Services			
V&T/Cultural Program Manager	1.00	1.00	1.00
Senior Services Coordinator (Part-Time)	0.73	0.00	0.00
Clerical (Part-Time)	2.08	0.00	0.00
Summer Intern (Part-Time)	0.10	0.10	0.10
V&T Coordinator	0.00	1.00	1.00
V&T Coordinator (Part-Time)	0.00	0.73	0.73
Office Assistant (Part-Time)	0.00	2.08	2.08
Total Full-Time	21.65	22.62	23.34
Total Part-Time	40.78	40.94	43.46
Total Community Development	62.43	63.56	66.80

**Public Works
City of Cedar Falls
FY21 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments**

Public Works Section/Position	06/30/19 Budgeted	06/30/20 Budgeted	06/30/21 Budgeted
Engineering Services			
Director of Public Works	0.00	0.00	0.33
City Engineer	0.90	0.90	1.00
Civil Engineer III	1.00	0.00	0.00
Civil Engineer II	1.00	2.00	1.00
Civil Engineer I	0.00	0.00	1.00
Principal Engineer	0.00	1.90	1.80
CAD Designer	0.00	0.00	1.00
CIP Projects Supervisor	0.90	0.00	0.00
Surveyor	1.00	1.00	1.00
Engineering Technician II	7.00	6.00	6.00
Administrative Clerk	0.78	0.00	0.00
Engineering Technician I	1.00	0.00	0.00
Summer Temporary/Intern (Part-Time)	0.15	0.15	0.15
Administrative Clerk (Part-Time)	0.34	0.00	0.00
Administrative Assistant (Part-Time)	0.00	0.34	0.69
Financial Clerk (Part-Time)	0.00	0.16	0.21
Administrative Supervisor	0.00	0.03	0.03
Administrative Assistant	0.00	0.60	0.55
Administration - MOP			
Director of Municipal Operations & Programs	0.50	0.50	0.00
Administrative Clerk	1.00	0.00	0.00
Clerical (Part-Time)	0.15	0.15	0.00
Administrative Assistant - Lead	0.00	1.00	0.00
Cemetery			
PW/Parks Supervisor	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00
Laborer (Part-Time)	1.45	1.45	1.45
Temporary (Part-Time)	3.00	2.00	2.00
Administrative Assistant	0.00	0.00	0.05
Golf			
Golf Course Maintenance Supervisor	0.38	0.00	0.00

**Public Works
City of Cedar Falls
FY21 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments**

Public Works Section/Position	06/30/19 Budgeted	06/30/20 Budgeted	06/30/21 Budgeted
Parks			
PW/Parks Supervisor	1.00	1.00	1.00
Golf Course Maintenance Supervisor	0.13	0.00	0.00
Arborist	1.00	1.00	2.00
Senior Groundskeeper	2.00	2.00	1.00
Equipment Operator	0.00	0.00	1.00
Groundskeeper	1.00	1.00	0.00
Laborer (Part-Time)	4.35	4.35	5.08
Seasonal (Part-Time)	7.63	7.63	7.63
Public Building			
Building Maintenance Supervisor	1.00	1.00	1.00
Laborer (Part-Time)	0.73	0.00	0.00
Maintenance Worker	0.00	0.50	0.50
Administration - Public Works			
Director of Public Works	0.50	0.50	0.67
O&M Manager	1.00	1.00	1.00
Administrative Clerk	1.00	0.00	0.00
Administrative Clerk (Part-Time)	0.73	0.00	0.00
Administrative Assistant	0.00	1.00	1.00
Administrative Assistant (Part-Time)	0.00	0.73	0.73
O&M Refuse			
Parks/PW Supervisor	1.00	1.00	1.00
PSO	0.33	0.00	0.00
Maintenance Worker	7.00	6.00	6.00
Maintenance Worker (Part-Time)	0.00	5.68	5.75
Transfer Station Laborer (Part-Time)	2.83	0.00	0.00
Laborer (Part-Time)	2.85	0.00	0.00
Seasonal (Part-Time)	0.50	0.50	0.50

**Public Works
City of Cedar Falls
FY21 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments**

Public Works Section/Position	06/30/19 Budgeted	06/30/20 Budgeted	06/30/21 Budgeted
Storm Water			
City Engineer	0.10	0.10	0.00
Principal Engineer	0.00	0.40	0.20
CIP Projects Supervisor	0.10	0.00	0.00
Equipment Operator	2.00	2.00	2.00
Seasonal (Part-Time)	0.10	0.10	0.10
Storm Water Specialist	1.00	1.00	1.00
Sewer Rental			
Equipment Operator	1.00	1.00	1.00
Maintenance Worker	2.00	3.00	3.00
Maintenance Worker (Part-Time)	1.45	0.00	0.00
Seasonal (Part-Time)	1.23	1.23	1.23
Water Reclamation			
Water Reclamation Manager	1.00	1.00	1.00
Waste Water Supervisor	1.00	1.00	1.00
Waste Water Operator II	1.00	1.00	1.00
Waste Water Laboratory Tech	1.00	1.00	1.00
Equipment Mechanic	1.00	1.00	1.00
Waste Water Operator I	3.00	3.00	4.00
Waste Water Assistant	0.00	0.00	0.00
Maintenance Worker	3.00	3.00	2.00
Maintenance Worker (Part-Time)	0.73	0.73	0.73
Administrative Clerk	0.10	0.00	0.00
Seasonal (Part-Time)	0.31	0.31	0.31
Administrative Assistant	0.00	0.10	0.00
Street Construction			
PW/Parks Supervisor	2.00	2.00	2.00
Equipment Operator	4.00	5.00	4.00
Maintenance Worker	11.00	11.00	11.00
Maintenance Worker (Part-Time)	1.45	0.73	1.45

**Public Works
City of Cedar Falls
FY21 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments**

Public Works Section/Position	06/30/19 Budgeted	06/30/20 Budgeted	06/30/21 Budgeted
Maintenance Worker (Part-Time)	1.45	0.73	1.45
Seasonal (Part-Time)	2.42	2.92	2.92
Traffic Operations			
Traffic Operation & Maint. Supervisor	1.00	1.00	1.00
Maintenance Worker	1.00	1.50	1.50
Seasonal (Part-Time)	0.50	0.50	0.50
Laborer (Part-Time)	0.73	0.00	0.00
Vehicle Maintenance			
Fleet Maintenance Supervisor	1.00	1.00	1.00
Equipment Mechanic	3.00	3.00	5.00
Assistant Equipment Mechanic (Part-Time)	2.88	2.88	0.73
Seasonal (Part-Time)	0.50	0.50	0.50
Total Full-Time	74.72	75.03	75.63
Total Part-Time	37.01	33.04	32.66
Total Public Works	111.73	108.07	108.29

**Public Safety Services Department
City of Cedar Falls
FY21 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments**

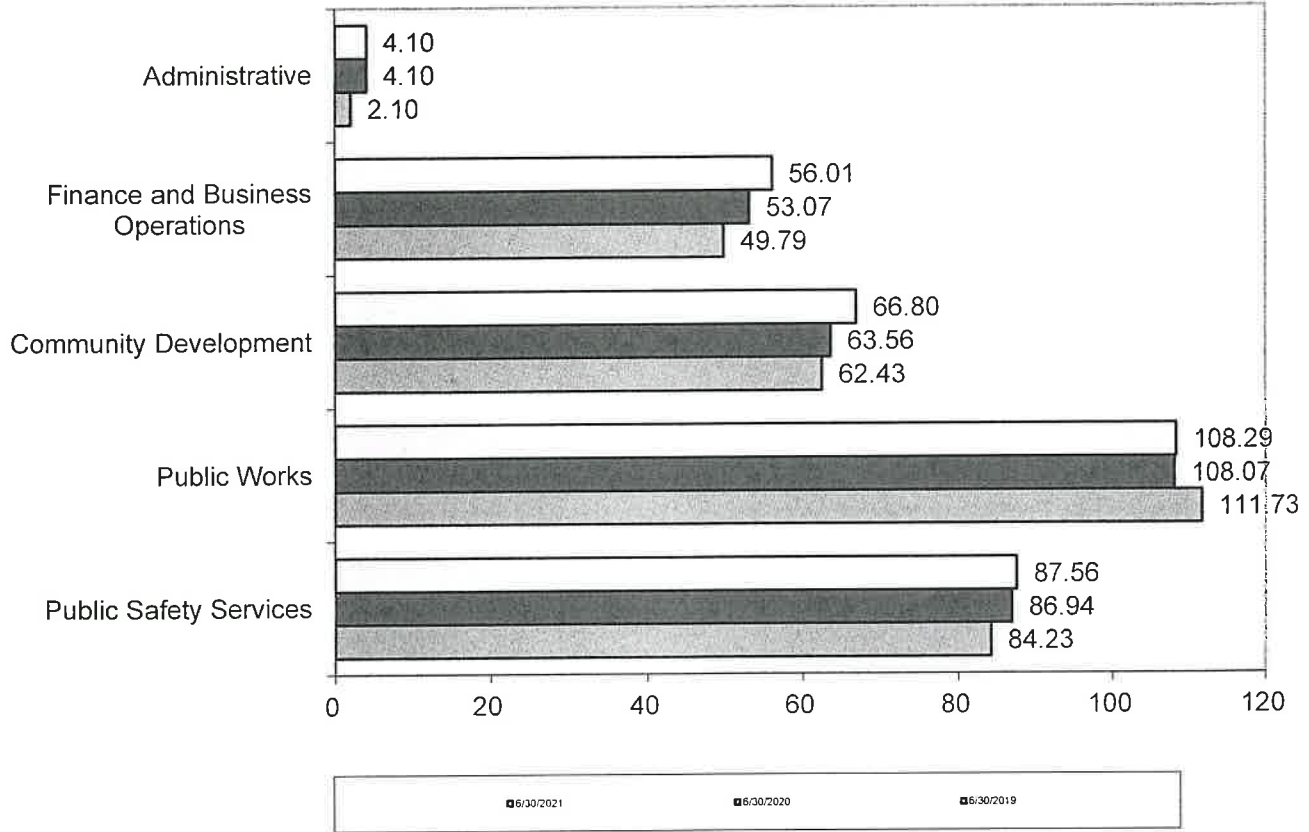
Public Safety Services Section/Position	06/30/19 Budgeted	06/30/20 Budgeted	06/30/21 Budgeted
Fire Department			
Director of PSS	0.33	0.33	0.33
Assistant PSS Director- Fire Chief	1.00	1.00	1.00
Batt. Chief	3.00	3.00	3.00
Police Captains - PSO	0.00	1.00	1.00
Fire Captains	6.00	5.00	3.00
Police Lieutenant - PSO	0.00	3.00	3.00
Public Safety Officer	0.00	0.00	4.00
Administrative Clerk	0.58	0.00	0.00
Firefighter	17.00	11.00	9.00
Firefighter (Part-Time)	0.60	0.60	0.90
Administrative Assistant	0.00	0.33	0.25
Financial Clerk	0.00	0.25	0.35
Police			
Director of PSS	0.67	0.67	0.67
Assistant PSS Director - Police Chief	1.00	1.00	1.00
Police Captain	4.00	3.00	3.00
Police Captain - PSO	0.00	1.00	1.00
Public Safety Officer	28.34	35.00	36.00
Administrative Clerk	0.83	0.00	0.00
Computer Operator	1.00	1.00	1.00
Lieutenants	7.00	2.00	2.00
Lieutenants - PSO	0.00	5.00	5.00
Police Officer	6.00	5.00	4.00
Crossing Guard (Part-Time)	1.88	1.43	1.88
Community Service Officer II (Part-Time)	0.50	0.50	0.00
Clerical (Part-Time)	0.50	0.50	0.00
Community Service Officer I (Part-Time)	4.00	4.00	4.23
Office Assistant (Part-Time)	0.00	0.50	1.45
Financial Clerk	0.00	0.50	0.25
Administrative Assistant	0.00	0.33	0.25
Total Full-Time	76.75	79.41	79.10
Total Part-Time	7.48	7.53	8.46
Total Public Safety Services Department	84.23	86.94	87.56

**Summary of Departments
City of Cedar Falls
FY21 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments**

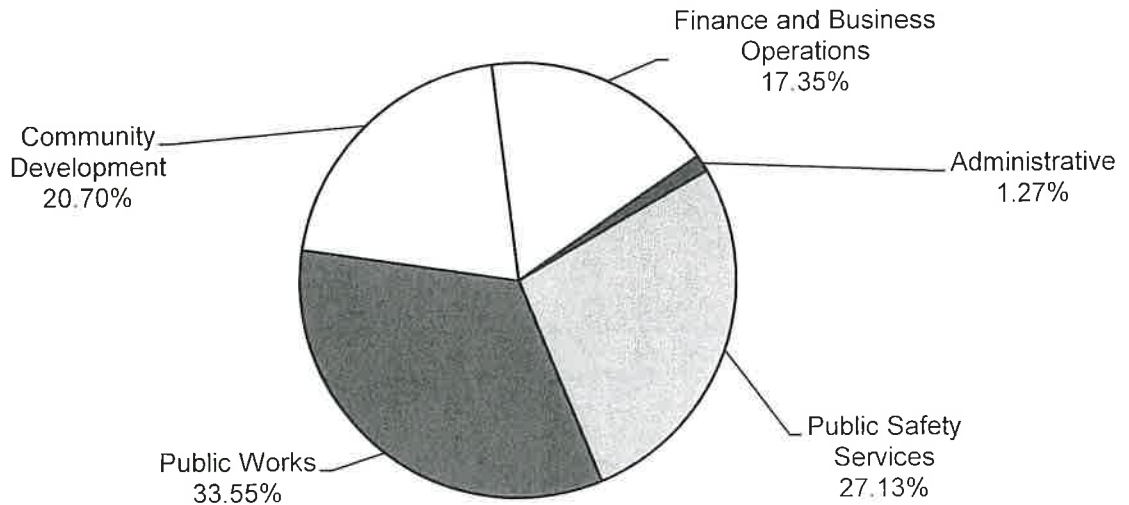
Summary Totals Department/Position	06/30/19 Budgeted	06/30/20 Budgeted	06/30/21 Budgeted
Administrative			
Full-Time	2.10	4.10	4.10
Part-Time	0.00	0.00	0.00
Finance & Business Operations			
Full-Time	29.29	30.44	33.83
Part-Time	20.50	22.63	22.18
Community Development			
Full-Time	21.65	22.62	23.34
Part-Time	40.78	40.94	43.46
Public Works			
Full-Time	74.72	75.03	75.63
Part-Time	37.01	33.04	32.66
Public Safety Services			
Full-Time	76.75	79.41	79.10
Part-Time	7.48	7.53	8.46
Total Full-Time	204.51	211.60	216.00
Total Part-Time	105.77	104.14	106.76
Total Employees in FTE	310.28	315.74	322.76

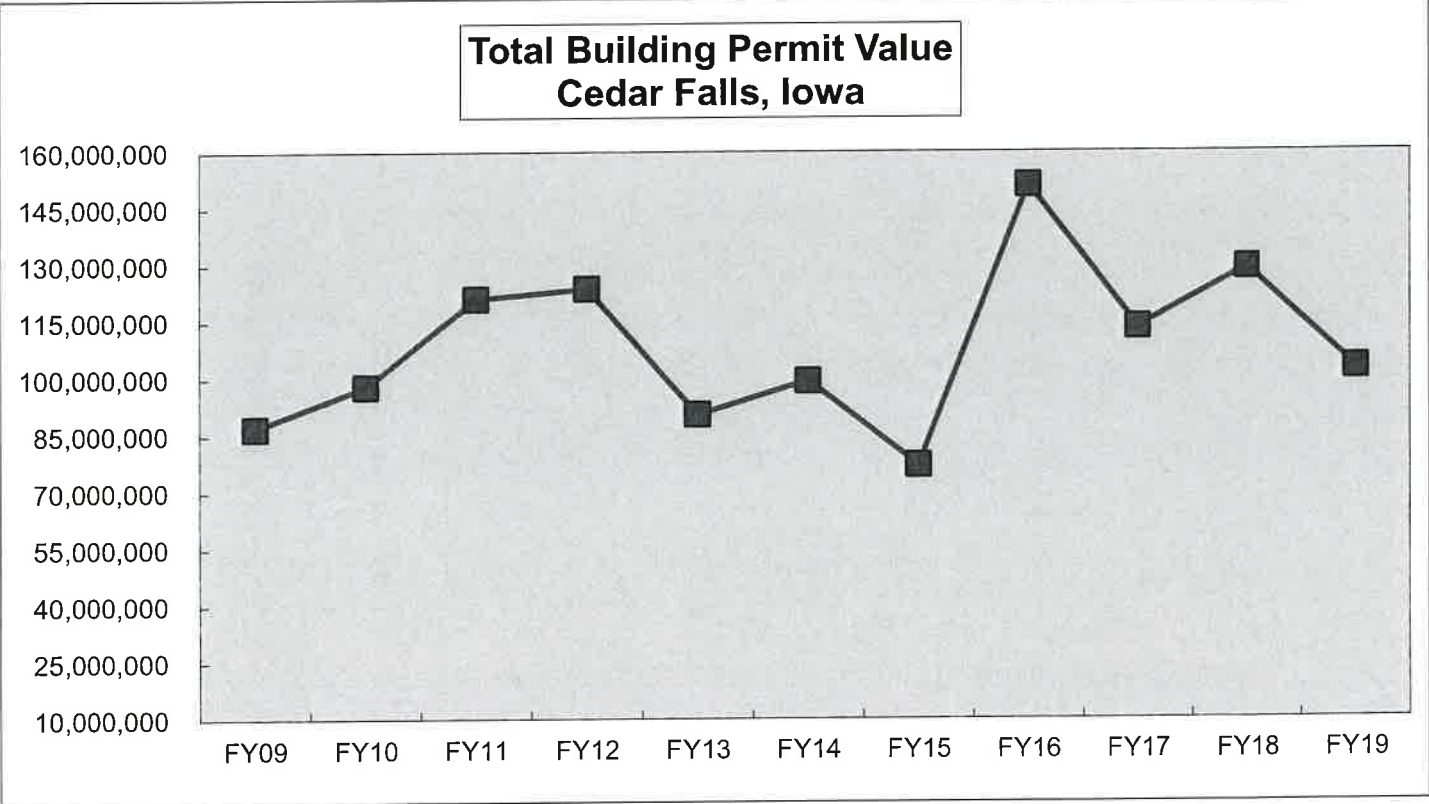
- FBO- Increase in full-time due to an additional Personnel Specialist in Finance, a Admin/Parking Supervisor split between Parking and Public Records and a Library Assistant
- CD- Increase in full-time for a Planner. Increase in Part-Time due to 2 new Housing Program Specialists and an additional Senior Service Coordinator in Cultural Services.
- PW- Increase in full-time due to moving a part-time Assistant Equipment Mechanic to a full-time Equipment Mechanic position. Also, a new CAD designer was budgeted in Engineering and an additional arborist in Parks.
- PSS- Increase in part-time due to vacant office assistant added to Police division.

**City of Cedar Falls
Total Employees in
Full-Time Equivalents**



Personnel Budgeted for FY21

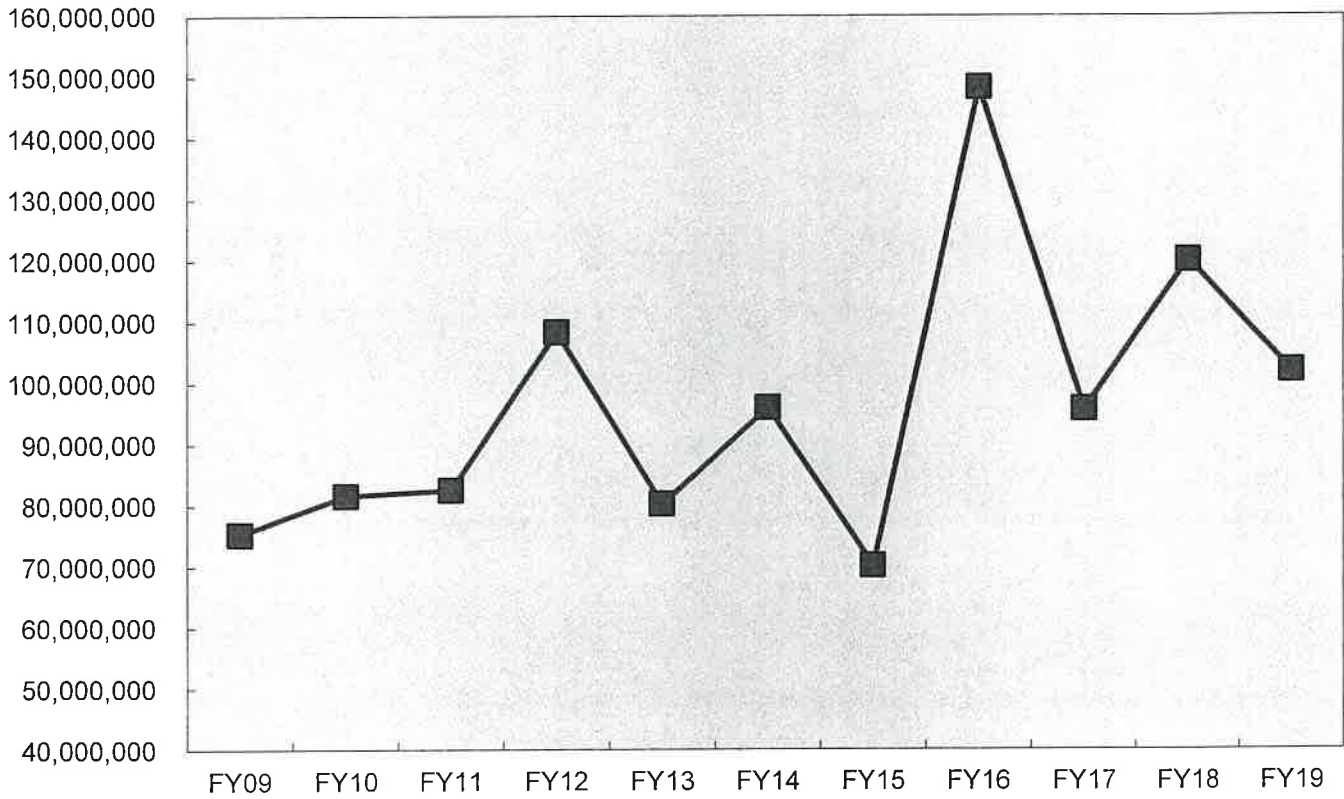




Following a steep decline in the mid-1980's, Cedar Falls construction activity has consistently grown. The chart includes institutional building activity which stabilized the City building activity in the 1990's with continued construction at UNI. FY16 was the highest year on record for building permits.

Year	Single Family Residential Permits	Residential Value	Commercial Value	Residential & Commercial Value	Total Permit Value
FY09	137	43,359,688	31,899,748	75,259,436	86,957,495
FY10	210	63,881,956	17,725,932	81,607,888	97,978,537
FY11	219	63,012,145	19,526,145	82,538,290	121,112,268
FY12	159	63,452,316	44,897,448	108,349,764	123,741,522
FY13	155	47,004,943	33,267,911	80,272,854	90,502,815
FY14	154	60,943,582	35,061,840	96,005,422	99,342,651
FY15	113	42,060,589	28,052,093	70,112,682	77,077,151
FY16	120	49,865,347	98,405,062	148,270,409	151,028,207
FY17	151	49,171,001	46,568,190	95,739,191	113,451,168
FY18	115	49,731,122	70,385,807	120,116,929	129,131,550
FY19	100	44,269,685	57,757,608	102,027,293	102,607,982

**Residential/Commercial Permit Value
Cedar Falls, Iowa**

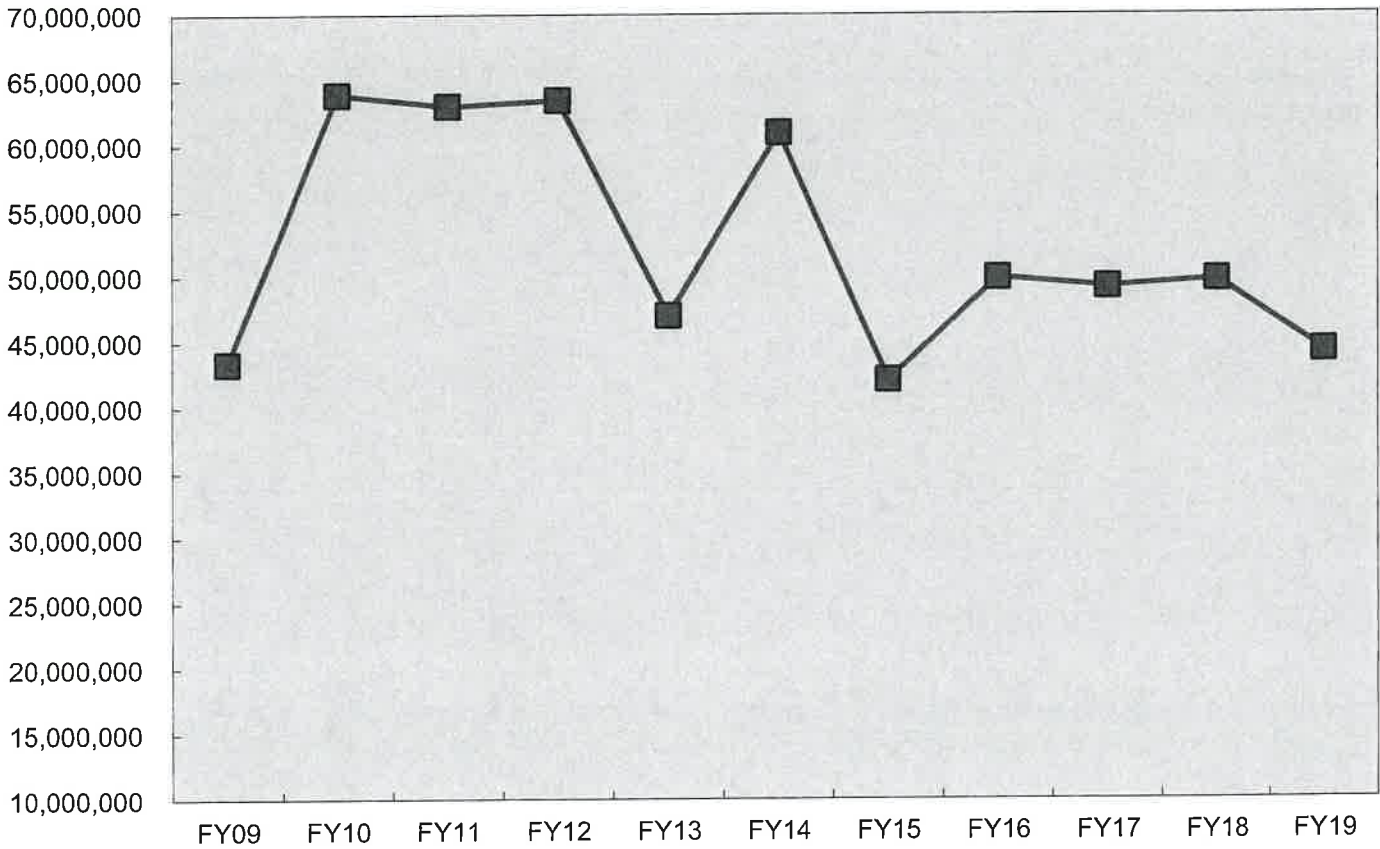


Year	Residential & Commercial Value
FY09	75,259,436
FY10	81,607,888
FY11	82,538,290
FY12	108,349,764
FY13	80,272,854
FY14	96,005,422
FY15	70,112,682
FY16	148,270,409
FY17	95,739,191
FY18	120,116,929
FY19	102,027,293

Commercial/Residential construction activity in Cedar Falls over the last ten years has grown. This growth is created by a strong service based economy, the stability of UNI, a large number of available lots and an attractive school system.

FY16 increase was due to several high value building projects including Unity Point Clinic, Pinicle Specialty Care, Western Home and Martin Brothers addition.

**Residential Permit Value
Cedar Falls, Iowa**

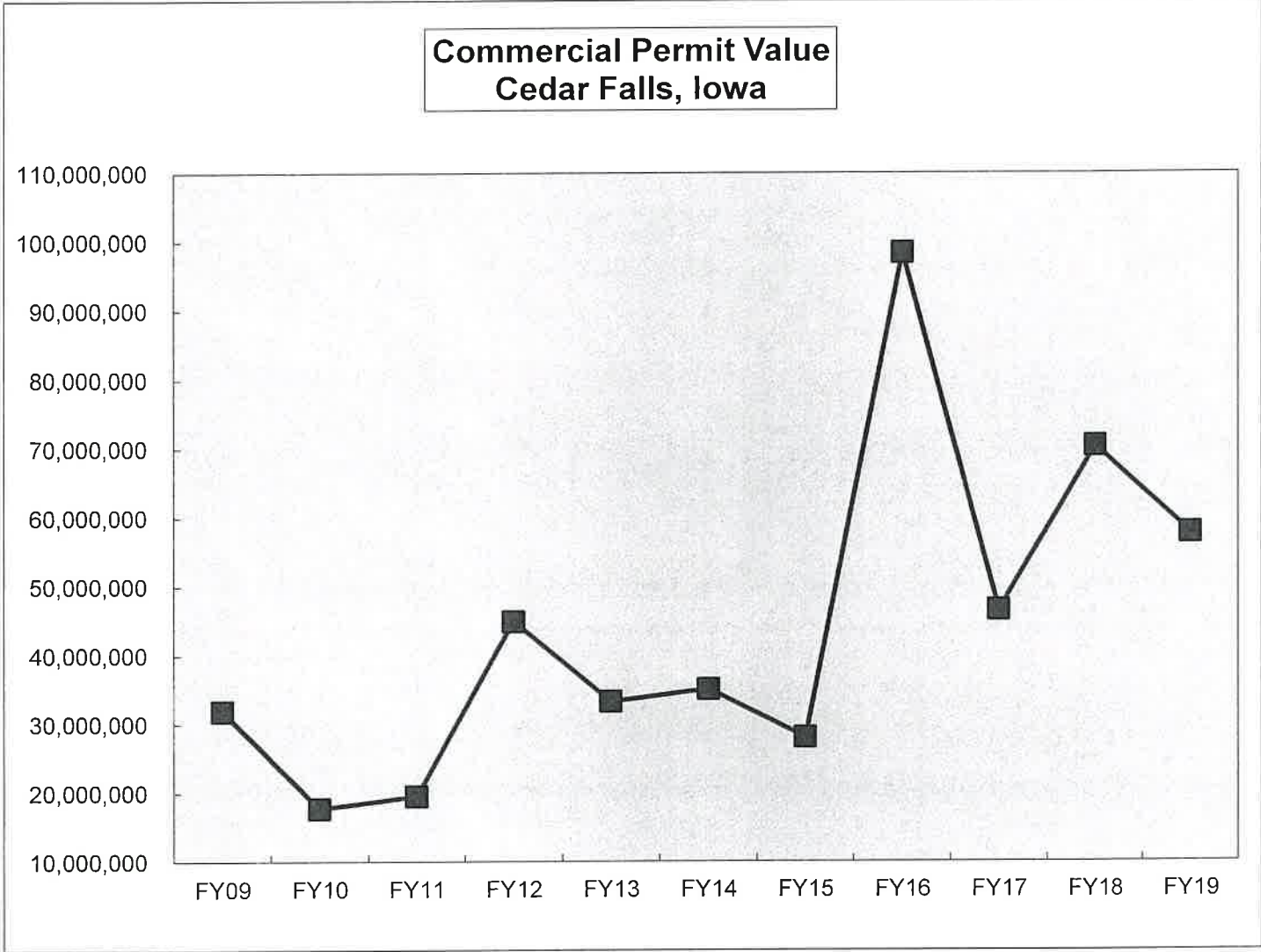


Year	Residential Value
FY09	43,359,688
FY10	63,881,956
FY11	63,012,145
FY12	63,452,316
FY13	47,004,943
FY14	60,943,582
FY15	42,060,589
FY16	49,865,347
FY17	49,171,001
FY18	49,731,122
FY19	44,269,685

Residential housing development has continued to rise in Cedar Falls due to the presence of key growth areas in the Metro area.

The existence of basic infrastructure, low tax rates and a quality school system should continue this growth in future years.

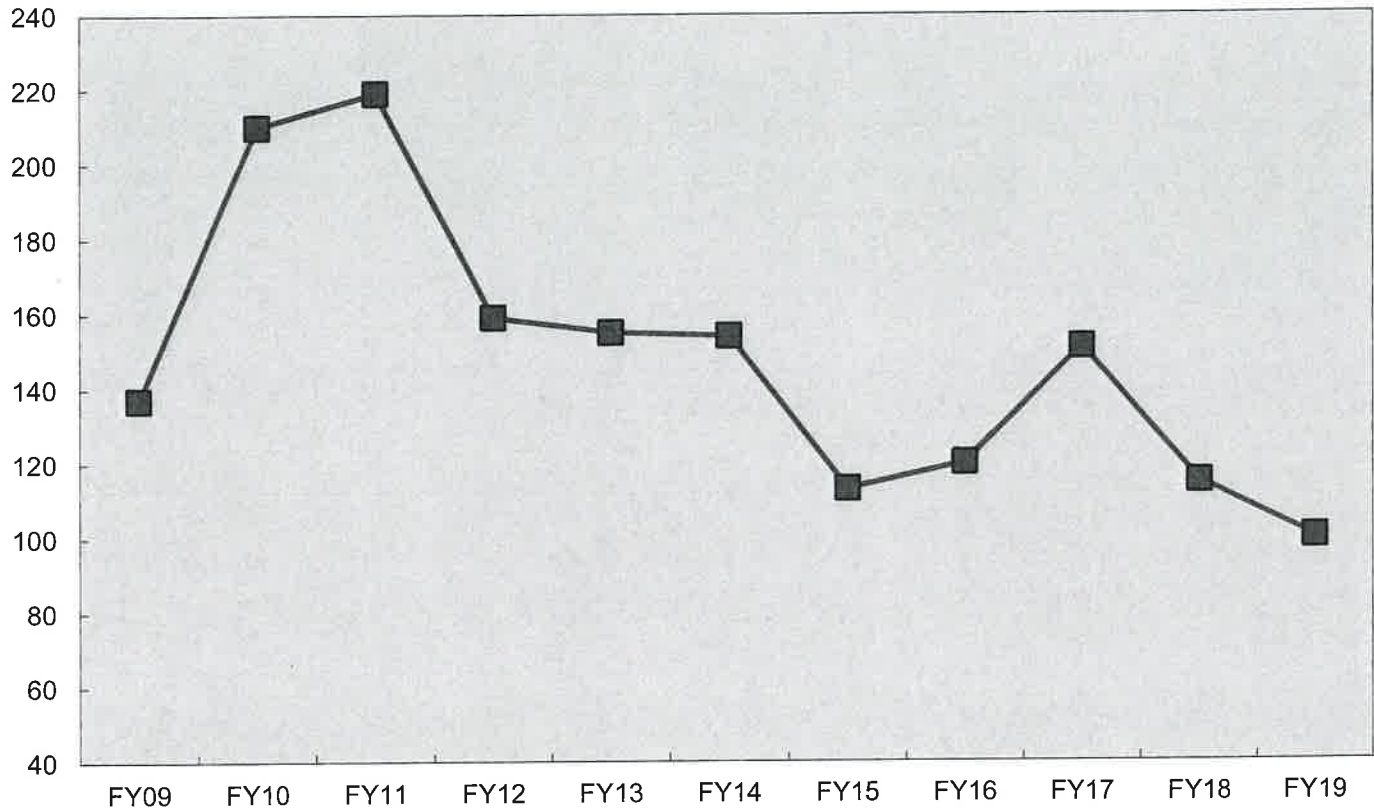
In future years maintaining a low tax rate will be critical to ensure that prospective homebuilders do not construct in the country or outlying small communities.



Year	Commercial Value
FY09	31,899,748
FY10	17,725,932
FY11	19,526,145
FY12	44,897,448
FY13	33,267,911
FY14	35,061,840
FY15	28,052,093
FY16	98,405,062
FY17	46,568,190
FY18	70,385,807
FY19	57,757,608

Commercial construction activity between FY09 and FY19 continues to be very strong in Cedar Falls. This is created by the availability of premium commercial sites, new roads, low interest rates, and a strong service based community.

**Single Family Residential Permits
Cedar Falls, Iowa**

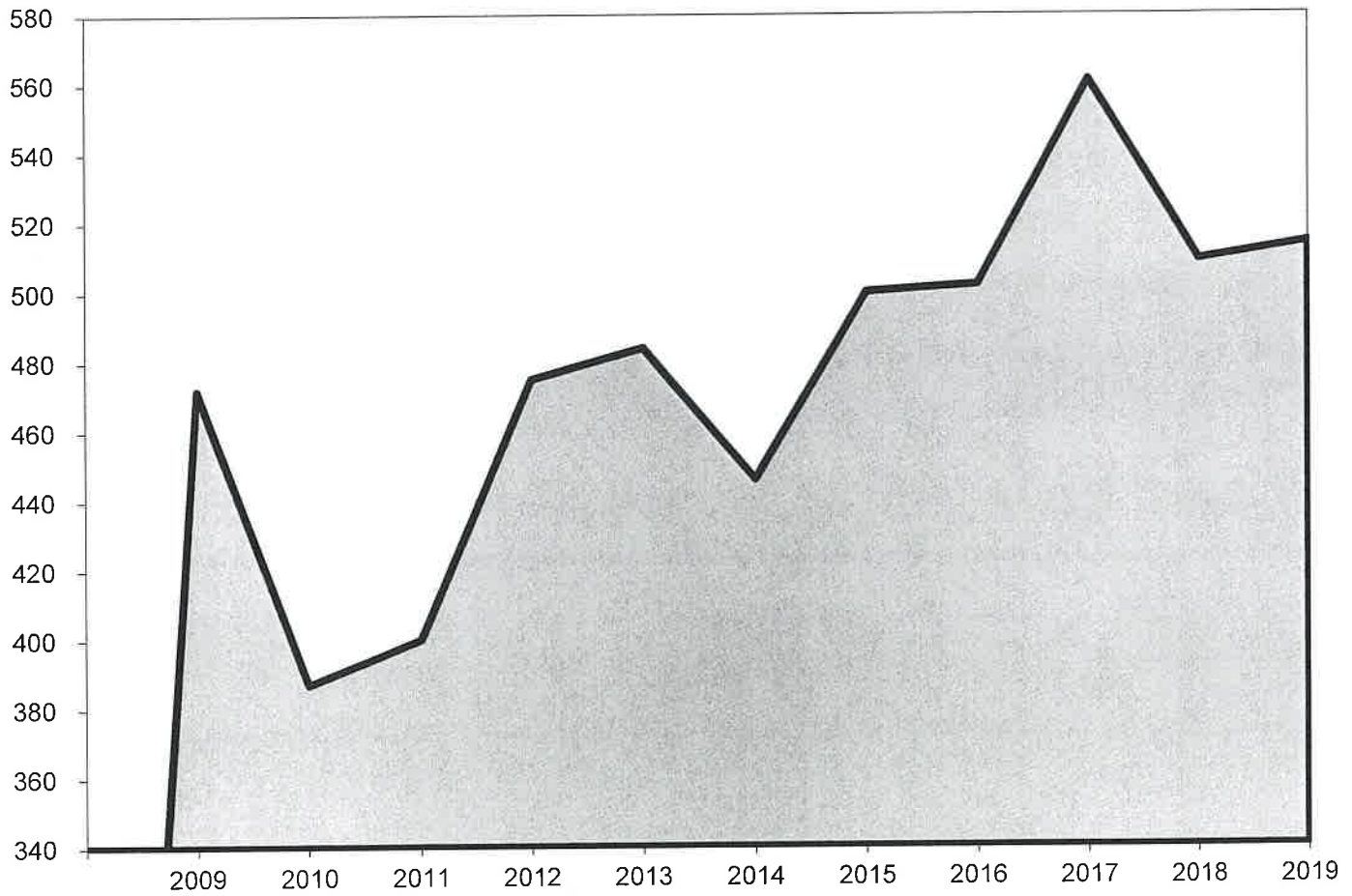


Year	Single Family Residential Permits
FY09	137
FY10	210
FY11	219
FY12	159
FY13	155
FY14	154
FY15	113
FY16	120
FY17	151
FY18	115
FY19	100

Single family construction is strongly driven by interest rates and the availability of quality lots. Cedar Falls had an abundance of property suitable for development over the past ten years

Development will depend on the national economy and interest rates.

**Residential Sales (Annual)
Cedar Falls, Iowa**

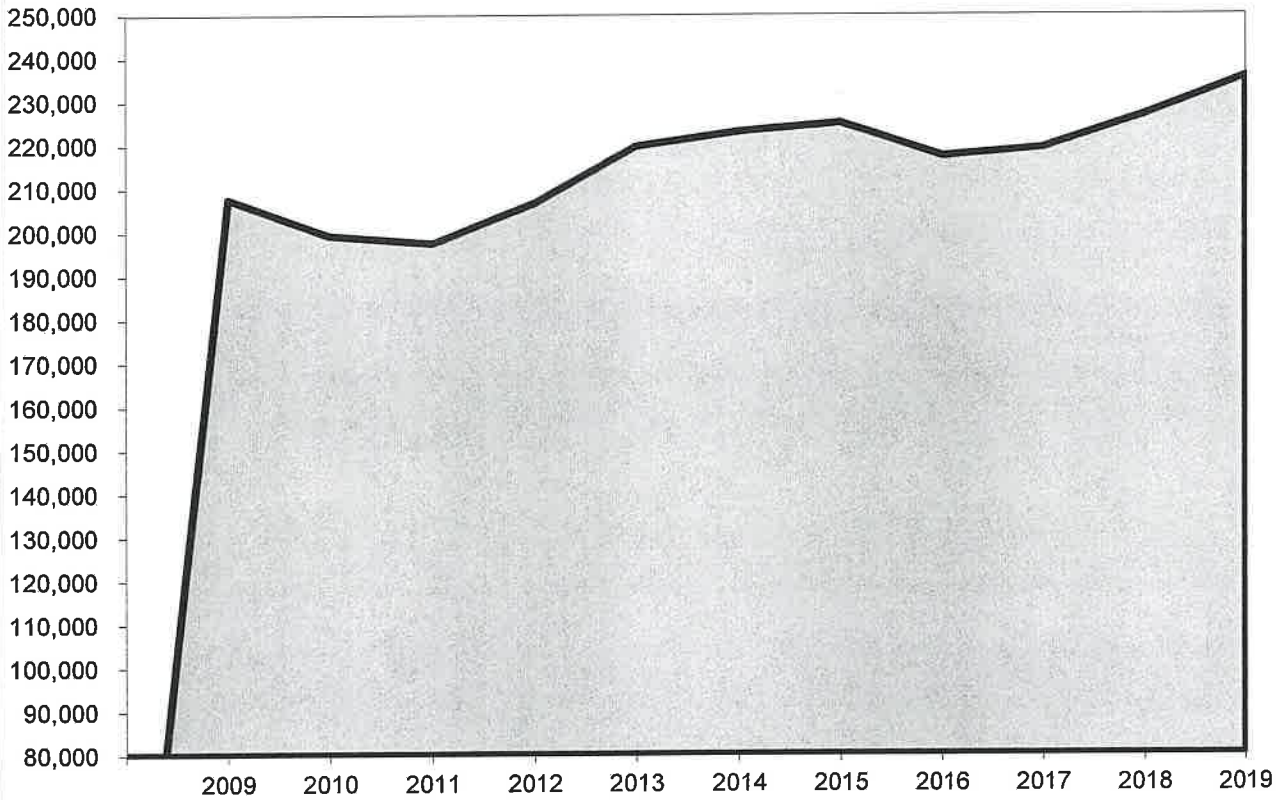


Year	Single Family Sales
2009	472
2010	387
2011	400
2012	475
2013	484
2014	446
2015	500
2016	502
2017	561
2018	509
2019	514
Average	477

In 2010, residential property sales decreased dramatically and decreased again in 2014. However, FY17 saw a strong increase.

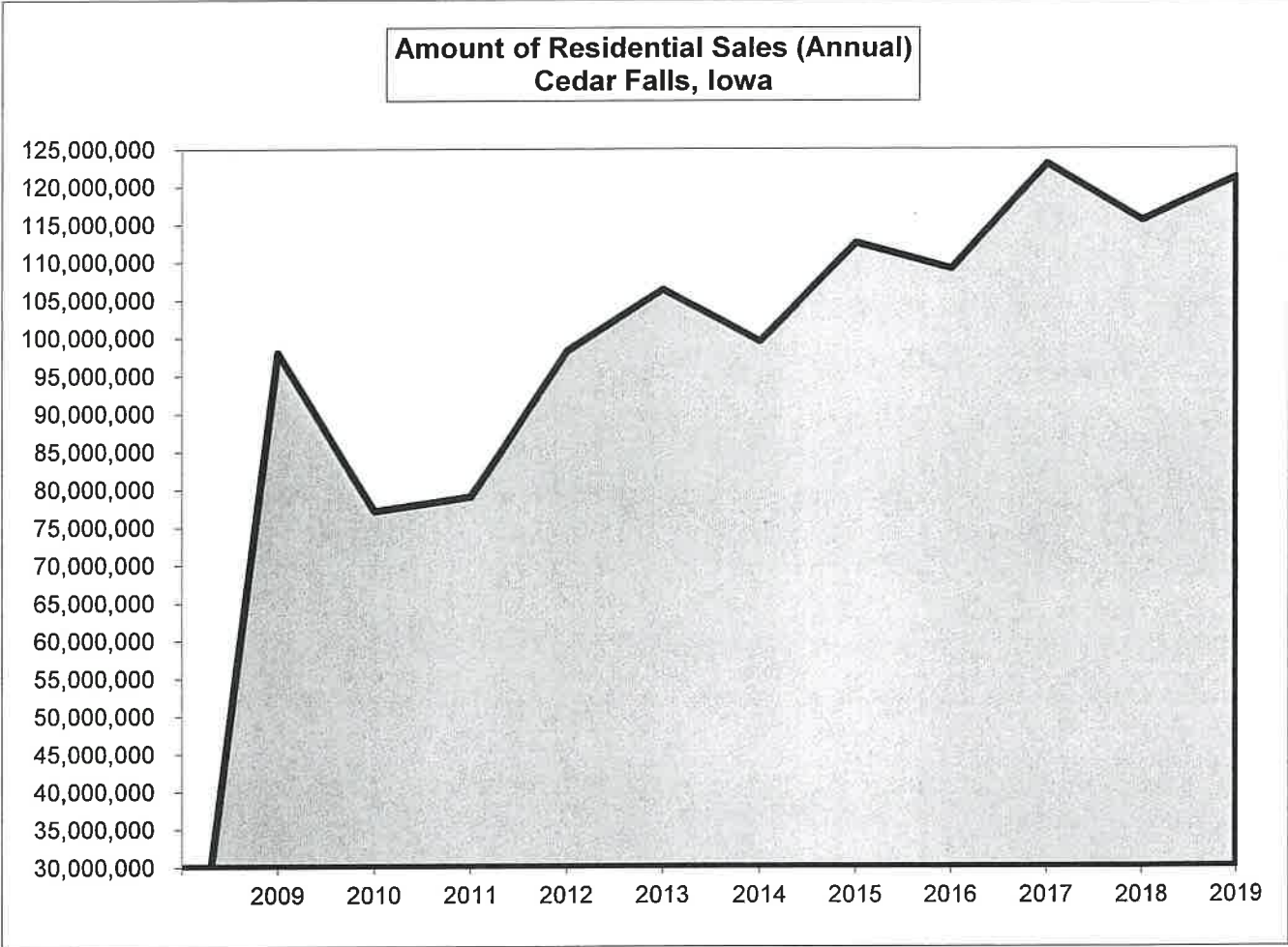
Caution should be taken by the City Council in levying taxes. Many new residential construction projects will seek the \$20.00 county tax rate versus the City \$32.00 rate within the Cedar Falls school district if taxes become too high.

**Average Residential Sales Price (Annual)
Cedar Falls, Iowa**



Year	Average Sales Price
2009	207,754
2010	199,318
2011	197,576
2012	206,773
2013	219,746
2014	223,093
2015	225,048
2016	217,393
2017	219,263
2018	226,890
2019	235,621
Average	216,225

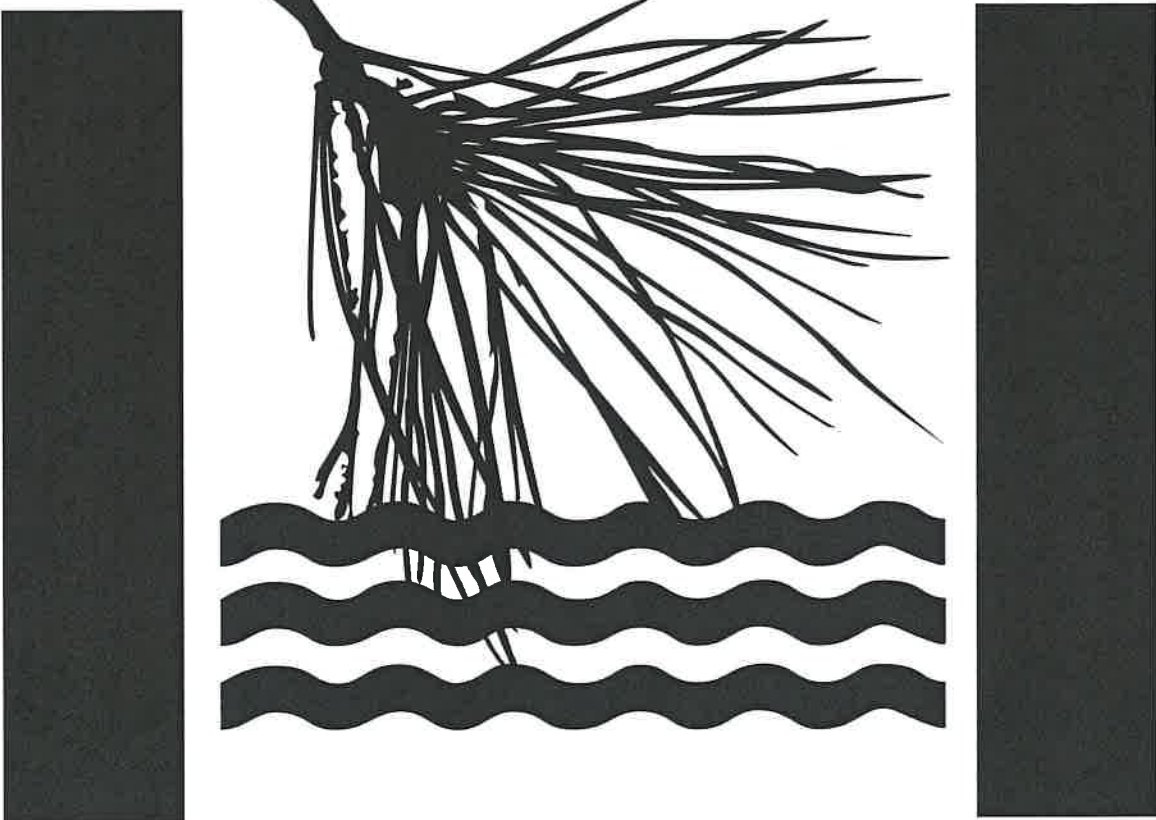
The average sale price of residential properties in Cedar Falls has grown by 13% between 2009- 2019 from \$207,754 to \$235,621



Year	Amount of Sales
2009	98,059,888
2010	77,136,066
2011	79,030,400
2012	98,217,175
2013	106,357,064
2014	99,499,478
2015	112,524,000
2016	109,131,286
2017	123,006,543
2018	115,487,010
2019	121,109,194
Average	\$103,596,191

The number of sales increased by 8.9% between 2009 and 2019, the total sales value of property increased by 23.5%. This clearly illustrates that the value of property in Cedar Falls continues to appreciate at a rapid rate.

C · E · D · A · R



F · A · L · L · S

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**City of Cedar Falls, Iowa
Principal Employers
Current Year and Nine Years Ago**

Item 1.

Employees	2011		
	Number of Employees ¹	Rank	Percentage of Total City Employment
John Deere Product Engineer Center ²	5,300	1	22.75%
Wheaton Franciscan Healthcare ²	3,018	2	12.95%
University of Northern Iowa	1,850	3	7.94%
Hy-Vee Food Stores ²	1,121	4	4.81%
Target Distribution	475	10	2.04%
CBE Groiup	--	--	--
Cedar Falls Community School District	652	7	2.80%
The Western Home	--	--	--
Martin Brothers Distributing Co., Inc	--	--	--
Area Education Agency 267	1,110	5	4.76%
Viking Pump Inc, Unit of Index Corp.	480	9	2.06%
City of Cedar Falls/Municipal Utilities	533	8	2.29%
Wal-Mart Super Center ²	755	6	3.24%
Total	15,294		65.64%

Source: Cedar Valley Alliance website

¹ Number of employees includes all full-time, part-time and seasonal employees.

² Number of employees includes multiple locations in both Cedar Falls and Waterloo.

2020		
<u>Number of Employees¹</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
5,500	1	23.21%
2,893	2	12.21%
1,819	3	7.68%
1,719	4	7.25%
950	5	4.01%
900	6	3.80%
752	7	3.17%
668	8	2.82%
600	9	2.53%
605	10	2.55%
--	--	--
--	--	--
--	--	--
16,406		69.22%

City of Cedar Falls, Iowa

Date of Incorporation	1854
Form of Government	Council/Mayor with City Administrator
Area	28.9 Square Miles
Population (from 2010 Census)	39,260

Cultural and Recreation

Hearst Center for the Arts	1	Swimming Pools	3
Parks	35	Softball Fields	9
Park Acreage	1,148	Baseball Fields	2
Golf Courses	2	Tennis Courts	6
Recreation Center	1	Library	1
		Pickleball Courts	8

Police Protection

Number of Patrol Units	11
Physical Arrests	911
Traffic Violations	1,784
Parking Violations	11,076
Vehicle Immobilizations	196

Fire Protection

Fire Units	9
Number of Calls	1,387
Inspectors	1
Inspections Conducted	1,925

Sewage System

Miles of Sanitary Sewers	193.07
Miles of Storm Sewers	188.52
Number of Treatment Plants	1
Number of Service Connectors	13,184
Daily Average Treatment in gallons	7.4 million
Maximum Daily Capacity of Treatment Plant in Gallons	21.6 million

Water System

Miles of Water Mains	211.47
Number of Service Connections	12,452
Number of City Owned Fire Hydrants	2,274
Daily Average Consumption in Gallons	3,178,000 gallons/day
Maximum Daily Capacity of Plant in Gallons	23,400,000 gallons/day

Street System

Miles of Streets	222 miles
Number of Street Lights	3,346

Hospital

Cemeteries

Hospital	1	City Cemeteries	3
Patient Beds	101	Cemetery Acreage	56.9

Education

Public School Enrollment – Certified	5,451
Number of Elementary Public Schools	7
Number of Elementary Public School Instructors-CF	248
Number of Secondary Public Schools	3
Number of Secondary Public School Instructors-CF	193
Number of Universities/Colleges	3

Demographics ¹

Population, estimate	39,260
14 or younger	14.4%
15 – 24 years	32.6%
25 – 44 years	20.5%
45 – 64 years	20.1%
65+ years	12.4%
Males	48.1%
Females	51.9%
Urban	94.1%
Rural	5.9%
Average Size of Household	2.37 people
Black Hawk County Birth Rate per 1,000 for 2002	12.6
Black Hawk County Death Rate per 1,000 for 2002	8.8

¹ 2010 Census Information from www.seta.iastate.edu/census

GLOSSARY

Accrual Accounting - A basis of accounting in which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed (see funds). For example, in accrual accounting, revenue earned between June 1 and June 30, but for which payment was not received until July 12, is recorded as earned on June 30, rather than on July 12.

Appropriation - A legally authorized expenditure or group of expenditures, granted by a legislative body, for a specific purpose or purposes.

Assessed Valuation - A value established for real property for use as a basis for levying property taxes.

Asset - Resource held by a government that has a monetary value.

Balanced Budget - Occurs when planned expenditures equal anticipated revenues.

Bond Funds - Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

Bond Rating - A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued. Cedar Falls has an Aa1 rating from Moody's Investor Services.

Bonds - Bonds are issued to finance long-term debt, which is usually incurred for capital items and projects. A bond is a written promise to pay a sum of money at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a special rate. The most common types of bonds are general obligation and revenue.

General Obligation Bonds are backed by the full faith and credit of the City. General Obligation Bonds are repaid with funds received from property taxes through the debt service levy or with other available funds such as abating Enterprise Fund revenues. Voters, as defined by State law, must approve General Obligation Bonds for nonessential items, before they can be issued.

Revenue Bonds are issued by Enterprise Fund projects. The principal and interest on these bonds are payable exclusively from the earnings/revenue of the Enterprise Fund.

Budget - A financial plan for a specific time period that estimates the expenditures and the means of financing those expenditures which are associated with all services and functions performed by the City.

Budget Calendar - The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

Budget Document (Program and Financial Plan) - The official written statement prepared by the City staff reflecting the decisions made by the Council in their budget deliberations.

Capital Improvements Program (CIP) - A legislative and management tool used to assist in the scheduling, planning and execution of a series of capital improvements over a three year period. The CIP is updated annually. It sets forth the estimated expenditures by year and specifies the resources estimated to be available to finance the project expenditures.

Capital Improvements Projects - The specific projects that make up the Capital Improvements Program. The projects involve construction, purchase, or renovation of city facilities or property. They are generally nonrecurring major improvements to the City's physical plant, which necessitate long-term financing and are permanent in nature.

Capital Outlay - Expenditures for fixed assets, such as equipment, remodeling, minor building improvements, and vehicles, that are funded from the operating budget. Since long-term financing is not necessary and expenditures of this type are of such recurring character, these items are not part of the Capital Improvements Program.

Capital Projects Funds - These funds account for the financial resources to be used for the acquisition and/or construction of major facilities (usually over \$25,000), other than those financed by proprietary funds. Each year the City appropriates money for the work to be completed that fiscal year; fund balances are designated for the completion of the projects over a period of years. Examples are fire stations, streets, water and sewer lines, etc. These funds use the modified accrual basis of accounting. Revenues are recognized in Capital Projects Funds when they become measurable and available to finance expenditures for the current period (such as when bonds are sold). Expenditures are recognized when the related liability is incurred.

CFU (Cedar Falls Utilities) – A municipally owned utility that provides electric, gas, water, and communication services.

Commodities - Items or supplies needed for routine maintenance and operations. They include cleaning, maintenance and

office supplies, repair materials, minor equipment, and tools.

Contingency - Expenditure category used for budget purposes only. The amount is an allowance for either unexpected costs or unforeseeable price variances during the budget year.

Debt Service - The fund that accounts for the payment of interest and principal on all General Obligation debt, Special Assessments and revenue debt issued for a governmental enterprise.

Department - A major administrative division of the City, which indicates overall management responsibility for an operation, or a group of related operations within a functional area. A department usually has more than one division and may have more than one fund.

Direct Revenues - Revenues earned by a specific General Fund division in the course of performing their assigned duties.

Division - Departments are divided into divisions, which are functioning work groups with specific work responsibilities.

Enterprise Fund - Those funds established to finance and account for acquisition, operation and maintenance of governmental operations, which are predominantly self-supporting, by user charges. Such operations must be run in a manner similar to private business. Examples are the Sewer Utility and Refuse Funds.

Expenditures - Cost of goods delivered on services rendered whether paid or unpaid.

Fiscal Year - A 12-month time period in which financial transactions are recorded. In Iowa, the fiscal year begins July 1 and ends the following June 30.

Fixed Assets - Assets of a long-term character, which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full-Time Equivalent Position (F.T.E.) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example a seasonal employee working for four months, or 690 hours, would be equivalent to .3 of a full-time position.

Fund - An accounting term referring to a group of accounts recording all financial resources together with corresponding liabilities, which has a distinct balance and is used to segregate specific activities and functions from those of other groups of accounts.

Fund Balance - The balance that remains in a fund on a given date after all expenditures have been made. This balance shows the fund equity.

GAAP - (Generally Accepted Accounting Principles) Accounting principles that are commonly used in preparing financial statements and generally accepted by the readers of those statements.

GASB - (Government Accounting Standards Board) They are the authoritative source of GAAP for state and local government.

General Fund - The fund used to account for all financial resources and liabilities that are not required to be accounted for in another fund.

General Obligation Bonds - Bonds backed by the full faith and credit of the issuing government. Repayment of these bonds is based on the government's ability to tax its residents for such purposes.

General Revenues - Are revenues deposited in the General Fund and shared he General Fund divisions.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

Interfund Transfers - A transfer from a fund receiving the revenue, to a fund through which the authorized expenditure is to be made. An example would be a transfer of revenue from the Street Construction Fund (Road Use Taxes) to the Debt Service Fund to pay street repair bonds.

Internal Service Funds - Those funds used to account for the financing of goods or services provided by one City department to others on a cost reimbursement basis.

IPERS (Iowa Public Retirement System) - State of Iowa pension system for all public entity employees.

Levy - The amount of taxes, assessments or service charges imposed by a government. The maximum General Fund property tax levy allowed in Iowa is \$8.10 per \$1,000 of assessed valuation. Other levies may be imposed in addition to this.

Liabilities - Debts or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Local Option Sales Tax - A tax approved by a majority of the City's registered voters, which collects revenue according to a percentage of the value of goods and services delivered within the corporate limits. In Cedar Falls, the Local Option Sales Tax applies to those goods and services to which the State of Iowa sales tax applies. 100% of the Local Option Sales Tax revenues must be committed to street repair activities.

MFPRSI (Municipal Fire and Police Retirement System) – State of Iowa pension system for fire and police personnel.

Modified Accrual - The basis of accounting for the City. Under this system, expenditures are recognized when encumbered, and revenues are recognized when they are collected.

Objective - A statement of specific direction, purpose or intent to be accomplished by staff within a program.

Operating Budget - The City's financial plan that outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them.

Operating Expenses - Those expenses from a fund that are directly related to accomplishing the fund's primary functions. Payroll would be one example of an operating expense.

Other Post-Employment Benefits (OPEB) – All types of post-employment benefits not offered as an integral part of a pension plan, as well as all forms of post-employment health care

Performance Measures - Accomplishments of a particular activity in relation to desired standards, workload, effectiveness and efficiency. These measures must be meaningful to the

tasks of the activity involved, and verifiable.

Personal Services - A General Fund expenditure category that includes all wages and benefits paid to employees.

Post-Employment Benefits – Payments made directly to former employees or their beneficiaries, or to third parties on their behalf as compensation for services rendered while they were still active employees.

Program - An organized set of related work activities, which are directed toward accomplishing a common goal. Each City department is usually responsible for a number of related service programs.

Property Taxes - Taxes paid by those owning property in the City.

Public Safety Officer (PSO) – Officers who are trained in both police and fire protection services.

Refunding - The issuance of long term debt in exchange for, or to provide funds for, the retirement of long-term debt already outstanding. Refunding is essentially the "refinancing" of long-term debt.

Reserves - An account used to earmark a fund balance or a portion of a fund balance for a specific use. A reserve may be established formally by ordinance or resolution or informally by administrative action.

Revenue - Income derived from taxes, fees, grants and charges. In the broader sense, "revenue" refers to all government income, regardless of source, to fund services.

Revenue Bonds - Bonds that are repaid in both principal and interest from the earnings of an Enterprise Fund operation.

Risk Management - The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Services and Charges - A category of expenditures used for the purchase of services provided by individuals, businesses or agencies that are not in the direct employ of the City.

Special Assessment - A tax levied against a property owner to offset all or part of the cost of public capital improvements, which are deemed to benefit that particular property. Special assessments are commonly used to finance improvement projects such as street construction, sidewalk construction, or installation of sewer lines. Special assessments are levied in addition to regular property taxes.

Special Revenue Funds - Special Revenue Funds are used to account for resources that are subject to certain legal spending restrictions. They are created when a resolution, statute or ordinance requires that specific taxes or special revenue sources are to be used to finance a particular activity.

SSMID (Self Supporting Municipal Improvement District) - A self imposed tax voted on by an established district.

State Backfill – Funding from the state that will help offset the loss in property tax revenue due to legislative reform.

Subsidy - Financial aid given to a governmental unit by another governmental unit.

Tax Rate - The amount of tax stated in terms of a unit of the tax base, for example, dollars per \$1,000 of assessed valuation.

TIF (Tax Increment Financing)
Reallocates property tax revenues resulting from an increase in taxable

valuation above a base valuation figure within a tax increment area established by the city.

Tort Liability - A tort is a wrong against an individual or property that is neither a crime nor a violation of a contract. A court could find the City liable or responsible when a tort occurs on City property, as a result of the actions of a City employee, or the function of a City operated activity. The City levies a special tax to purchase tort liability and to cover the cost of tort damages for which the City is found responsible.

Transfers - Financial transactions that occur between City funds.

Trust and Agency - Funds used to account for monies held by the City in a trustee, custodial or agent capacity for the City's pension and retirement funds and for other entities such as other governmental units.

UNI (University of Northern Iowa) - A state sponsored university of approximately 10,500 students located in Cedar Falls.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Valuation - The official value established for various properties, within set State guidelines, for taxation purposes. The assessed valuation of property is that portion of the property's value upon which taxes are levied.

411 – See MFPRSI

Daily Invoices for Council Meeting 02/03/20

PREPARED 01/30/2020, 11:49:34
 PROGRAM GM360L
 CITY OF CEDAR FALLS

ACCOUNT ACTIVITY LISTING

PAGE 1
 ACCOUNTING PERIOD 07/2020

Item 2.

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-1199-441.81-03						PROFESSIONAL SERVICES / RECORDING FEES				
1276				07/20 AP 01/27/20	0394082	BLACK HAWK CO.RECORDER	22.00			01/29/20
						RCD:ORDINANCE NO. 2960				
1276				07/20 AP 01/27/20	0394082	BLACK HAWK CO.RECORDER	87.00			01/29/20
						RCD:AGRMT.FOR PRIVATE DEV SDC REAL ESTATE, LLC				
1276				07/20 AP 01/27/20	0394082	BLACK HAWK CO.RECORDER	92.00			01/29/20
						RCD:AGRMT.FOR PRIVATE DEV STANDARD DISTRIBUTION CO.				
1276				07/20 AP 01/27/20	0394082	BLACK HAWK CO.RECORDER	52.00			01/29/20
						RCD:NTC.FNL.ASSESS.PROC. PORTER-234 CLARK DRIVE				
1276				07/20 AP 01/27/20	0394082	BLACK HAWK CO.RECORDER	57.00			01/29/20
						RCD:NTC.FNL.ASSESS.PROC. C.SMITH-929 NEWMAN AVENUE				
1276				07/20 AP 01/27/20	0394082	BLACK HAWK CO.RECORDER	52.00			01/29/20
						RCD:NTC.FNL.ASSESS.PROC. WELLS-2610 VALLEY PARK DR				
1276				07/20 AP 01/27/20	0394082	BLACK HAWK CO.RECORDER	57.00			01/29/20
						RCD:NTC.FNL.ASSESS.PROC. J.LARSEN-2040 WATERLOO RD				
1276				07/20 AP 01/27/20	0394082	BLACK HAWK CO.RECORDER	52.00			01/29/20
						RCD:NTC.FNL.ASSESS.PROC. ME ASSOC-#8914-10-226-012				
1276				07/20 AP 01/27/20	0394082	BLACK HAWK CO.RECORDER	52.00			01/29/20
						RCD:NTC.FNL.ASSESS.PROC. J.ENGEL-1616 BELLE AVENUE				
ACCOUNT TOTAL							523.00	.00	523.00	
101-2253-423.81-01						PROFESSIONAL SERVICES / PROFESSIONAL SERVICES				
1276				07/20 AP 01/08/20	0394088	MCCLARIN, MATTHEW	57.00			01/29/20
						BASKETBALL OFFICIAL-1/8				
1276				07/20 AP 01/08/20	0394085	GRABER, KEITH	225.00			01/29/20
						BASKETBALL OFFICIAL-1/8				
1276				07/20 AP 01/08/20	0394083	CLARK, ZACH	175.50			01/29/20
						BASKETBALL OFFICIAL-1/8				
1276				07/20 AP 01/08/20	0394089	MEEKS, MARCUS	66.00			01/29/20
						BASKETBALL OFFICIAL-1/8				
1276				07/20 AP 01/08/20	0394087	MCCARRON, SEAN	73.50			01/29/20
						BASKETBALL OFFICIAL-1/8				
1276				07/20 AP 01/08/20	0394091	MOORE, TIMOTHY	57.00			01/29/20
						BASKETBALL OFFICIAL-1/8				
1276				07/20 AP 01/08/20	0394093	TERRY, DOMINIQUE	49.50			01/29/20
						BASKETBALL OFFICIAL-1/8				
1276				07/20 AP 01/08/20	0394090	MOORE, MIQUAN	57.00			01/29/20
						BASKETBALL OFFICIAL-1/8				
ACCOUNT TOTAL							760.50	.00	760.50	
101-2253-423.85-01						UTILITIES / UTILITIES				
1212				07/20 AP 12/25/19	0394050	CEDAR FALLS UTILITIES	3,993.31			01/17/20
						UTILITIES THRU 12-25-19				
ACCOUNT TOTAL							3,993.31	.00	3,993.31	

ACCOUNT ACTIVITY LISTING

Item 2.

GROUP	PO	ACCTG	----TRANSACTION----			DESCRIPTION	DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER			BALANCE	
								POST DT	
FUND 101 GENERAL FUND									
101-2280-423.72-72						OPERATING SUPPLIES / PRODUCTS FOR RESALE			
1231		07/20 AP		01/09/20	0394058	ENTZ, J MICHAEL	50.00		01/21/20
						5 BOOKS FOR RESALE "REDUNDANT ECHOES"			
ACCOUNT TOTAL							50.00	.00	50.00
101-4511-414.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)									
1245		07/20 AP		01/15/20	0394071	SHAFFER, SAM	15.91		01/23/20
						RMB:MEAL-FF2 TESTING AMES			
1276		07/20 AP		01/10/20	0394084	DANILSON, CEDRIC	33.87		01/29/20
						RMB:FUEL-HAZMAT TESTING SIOUX CITY			
1276		07/20 AP		01/09/20	0394086	HOFFA, HANNAH	69.27		01/29/20
						RMB:MEALS-HAZMAT TESTING SIOUX CITY-DANILSON/HOFFA			
ACCOUNT TOTAL							119.05	.00	119.05
101-4511-414.85-01 UTILITIES / UTILITIES									
1212		07/20 AP		12/25/19	0394050	CEDAR FALLS UTILITIES	3,965.77		01/17/20
						UTILITIES THRU 12-25-19			
ACCOUNT TOTAL							3,965.77	.00	3,965.77
101-5521-415.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES									
1212		07/20 AP		12/25/19	0394050	CEDAR FALLS UTILITIES	31.10		01/17/20
						UTILITIES THRU 12-25-19			
ACCOUNT TOTAL							31.10	.00	31.10
101-5521-415.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)									
1245		07/20 AP		12/20/19	0394068	HASLET, MICHAEL	199.11		01/23/20
						RMB:MEALS-SUPV.LDRSHP.TRG DES MOINES			
1245		07/20 AP		12/11/19	0394069	LADAGE, ZACH	7.29		01/23/20
						RMB:MEAL-DEF.TACTICS SCH. DES MOINES-ILEA			
ACCOUNT TOTAL							206.40	.00	206.40
101-5521-415.85-01 UTILITIES / UTILITIES									
1212		07/20 AP		12/25/19	0394050	CEDAR FALLS UTILITIES	2,582.00		01/17/20
						UTILITIES THRU 12-25-19			
ACCOUNT TOTAL							2,582.00	.00	2,582.00
101-5521-415.86-05 REPAIR & MAINTENANCE / EQUIPMENT REPAIRS									
1212		07/20 AP		12/25/19	0394050	CEDAR FALLS UTILITIES	112.28		01/17/20

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-5521-415.86-05 REPAIR & MAINTENANCE / EQUIPMENT REPAIRS UTILITIES THRU 12-25-19							continued			
ACCOUNT TOTAL							112.28	.00	112.28	
101-5521-415.89-40 MISCELLANEOUS SERVICES / UNIFORM ALLOWANCE										
1231		07/20 AP		01/04/20	0394060	GERZEMA, JONATHAN	171.18			01/21/20
		RMB:UNIFORM ALLOWANCE				THE MEN'S WEARHOUSE				
1231		07/20 AP		01/04/20	0394060	GERZEMA, JONATHAN	127.85			01/21/20
		RMB:UNIFORM ALLOWANCE				DILLARD'S				
1231		07/20 AP		01/04/20	0394060	GERZEMA, JONATHAN	62.06			01/21/20
		RMB:UNIFORM ALLOWANCE				TJ MAXX				
1231		07/20 AP		01/03/20	0394059	FERGUSON, CLINTON	26.63			01/21/20
		RMB:UNIFORM ALLOWANCE				ALPHALETE ATHLETICS				
1231		07/20 AP		12/31/19	0394057	BURKHARDT, KATIE	11.55			01/21/20
		RMB:UNIFORM ALLOWANCE				GAP OUTLET				
1231		07/20 AP		12/31/19	0394057	BURKHARDT, KATIE	88.25			01/21/20
		RMB:UNIFORM ALLOWANCE				SKECHERS				
1257		07/20 AP		12/28/19	0394077	SHAFER, SAM	69.54			01/27/20
		RMB:UNIFORM ALLOWANCE				SKECHERS USA				
1231		07/20 AP		12/27/19	0394057	BURKHARDT, KATIE	51.33			01/21/20
		RMB:UNIFORM ALLOWANCE				SCHEELS				
1231		07/20 AP		12/23/19	0394057	BURKHARDT, KATIE	8.93			01/21/20
		RMB:UNIFORM ALLOWANCE				OLD NAVY				
1231		07/20 AP		12/04/19	0394061	HERNANDEZ, KEVIN	22.47			01/21/20
		RMB:UNIFORM ALLOWANCE				KOHL'S				
ACCOUNT TOTAL							639.79	.00	639.79	
101-6613-433.85-01 UTILITIES / UTILITIES										
1212		07/20 AP		12/25/19	0394050	CEDAR FALLS UTILITIES	254.34			01/17/20
		UTILITIES THRU 12-25-19								
ACCOUNT TOTAL							254.34	.00	254.34	
101-6616-446.85-01 UTILITIES / UTILITIES										
1212		07/20 AP		12/25/19	0394050	CEDAR FALLS UTILITIES	10,027.13			01/17/20
		UTILITIES THRU 12-25-19								
ACCOUNT TOTAL							10,027.13	.00	10,027.13	
101-6623-423.85-01 UTILITIES / UTILITIES										
1212		07/20 AP		12/25/19	0394050	CEDAR FALLS UTILITIES	38.41			01/17/20
		UTILITIES THRU 12-25-19								
ACCOUNT TOTAL							38.41	.00	38.41	

ACCOUNT ACTIVITY LISTING

Item 2.

GROUP	PO	ACCTG	----TRANSACTION----				DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE
									POST DT
FUND 101 GENERAL FUND									
101-6625-432.83-05						TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)			
1231		07/20 AP	01/14/20	0394063		RAY, TERRA	214.08		01/21/20
						RMB:TRAVEL-IRWA CHPT.MTG. ANKENY			
						ACCOUNT TOTAL	214.08	.00	214.08
FUND 101 GENERAL FUND									
101-6633-423.85-01						UTILITIES / UTILITIES			
1212		07/20 AP	12/25/19	0394050		CEDAR FALLS UTILITIES	1,032.48		01/17/20
						UTILITIES THRU 12-25-19			
						ACCOUNT TOTAL	1,032.48	.00	1,032.48
FUND 101 GENERAL FUND									
						FUND TOTAL	24,549.64	.00	24,549.64
FUND 203 TAX INCREMENT FINANCING									
FUND 206 STREET CONSTRUCTION FUND									
206-6637-436.85-01						UTILITIES / UTILITIES			
1212		07/20 AP	12/25/19	0394050		CEDAR FALLS UTILITIES	3,742.37		01/17/20
						UTILITIES THRU 12-25-19			
						ACCOUNT TOTAL	3,742.37	.00	3,742.37
FUND 206 STREET CONSTRUCTION FUND									
206-6647-436.85-01						UTILITIES / UTILITIES			
1212		07/20 AP	12/25/19	0394050		CEDAR FALLS UTILITIES	1,824.26		01/17/20
						UTILITIES THRU 12-25-19			
						ACCOUNT TOTAL	1,824.26	.00	1,824.26
FUND 206 STREET CONSTRUCTION FUND									
						FUND TOTAL	5,566.63	.00	5,566.63
FUND 215 HOSPITAL FUND									
FUND 216 POLICE BLOCK GRANT FUND									
FUND 217 SECTION 8 HOUSING FUND									
217-2214-432.89-61						MISCELLANEOUS SERVICES / HOUS.ASSIST PMTS-OCCUPIED			
1276		07/20 AP	01/01/20	0036436		BARTELT RENTALS L.C.	10.00		01/29/20
						JAN.HAP DIFF.-JANET LUCK AMOUNT WRONG FOR JAN.HAP			
						ACCOUNT TOTAL	10.00	.00	10.00
FUND 217 SECTION 8 HOUSING FUND									
						FUND TOTAL	10.00	.00	10.00

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 223 COMMUNITY BLOCK GRANT										
FUND 224 TRUST & AGENCY										
FUND 242 STREET REPAIR FUND										
FUND 254 CABLE TV FUND										
254-1088-431.89-18 MISCELLANEOUS SERVICES / COMMUNITY PROGRAMMING										
1257		07/20 AP		01/23/20	0394079	STOW, CHRISTIAN	85.00			01/27/20
						CAMERA OPERATOR				
PROJECT#: 759										
1257		07/20 AP		01/23/20	0394075	DEWITT, JASON	85.00			01/27/20
						CAMERA OPERATOR				
PROJECT#: 759										
1257		07/20 AP		01/23/20	0394080	SURMA, JOSEPH EDWARD	85.00			01/27/20
						CAMERA OPERATOR				
PROJECT#: 759										
1257		07/20 AP		01/23/20	0394076	LONGNECKER, JEREMIAH	120.00			01/27/20
						ANNOUNCER				
PROJECT#: 759										
1257		07/20 AP		01/23/20	0394078	SIMPSON, MARK	120.00			01/27/20
						ANNOUNCER				
PROJECT#: 759										
1245		07/20 AP		01/21/20	0394073	STOW, CHRISTIAN	85.00			01/23/20
						CAMERA OPERATOR				
PROJECT#: 759										
1245		07/20 AP		01/21/20	0394065	BENSON, ERIC	85.00			01/23/20
						CAMERA OPERATOR				
PROJECT#: 759										
1245		07/20 AP		01/21/20	0394074	SURMA, JOSEPH EDWARD	85.00			01/23/20
						CAMERA OPERATOR				
PROJECT#: 759										
1245		07/20 AP		01/21/20	0394067	DEWITT, JASON	85.00			01/23/20
						CAMERA OPERATOR				
PROJECT#: 759										
1245		07/20 AP		01/21/20	0394072	SIMPSON, MARK	120.00			01/23/20
						ANNOUNCER				
PROJECT#: 759										
1245		07/20 AP		01/21/20	0394070	LONGNECKER, JEREMIAH	120.00			01/23/20
						ANNOUNCER				
PROJECT#: 759										
1212		07/20 AP		01/15/20	0394054	STOW, CHRISTIAN	160.00			01/17/20
						CAMERA OPERATOR				
PROJECT#: 756										
1212		07/20 AP		01/15/20	0394055	SURMA, JOSEPH EDWARD	160.00			01/17/20
						CAMERA OPERATOR				
PROJECT#: 756										
1212		07/20 AP		01/15/20	0394052	DEWITT, JASON	160.00			01/17/20
						CAMERA OPERATOR				
PROJECT#: 756										
1212		07/20 AP		01/15/20	0394049	BENSON, ERIC	160.00			01/17/20
						CAMERA OPERATOR				
PROJECT#: 756										
ACCOUNT TOTAL							1,715.00	.00	1,715.00	

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FUND 254 CABLE TV FUND									
FUND TOTAL						1,715.00	.00	1,715.00	
FUND 258 PARKING FUND									
258-5531-435.86-01				REPAIR & MAINTENANCE / REPAIR & MAINTENANCE					
1212		07/20 AP		12/25/19 0394050	CEDAR FALLS UTILITIES	15.21			01/17/20
UTILITIES THRU 12-25-19									
ACCOUNT TOTAL						15.21	.00	15.21	
FUND TOTAL						15.21	.00	15.21	
FUND 261 TOURISM & VISITORS									
261-2291-423.85-01				UTILITIES / UTILITIES					
1212		07/20 AP		12/25/19 0394050	CEDAR FALLS UTILITIES	902.58			01/17/20
UTILITIES THRU 12-25-19									
ACCOUNT TOTAL						902.58	.00	902.58	
FUND TOTAL						902.58	.00	902.58	
FUND 262 SENIOR SERVICES & COMM CT									
262-1092-423.85-01				UTILITIES / UTILITIES					
1212		07/20 AP		12/25/19 0394050	CEDAR FALLS UTILITIES	92.65			01/17/20
UTILITIES THRU 12-25-19									
ACCOUNT TOTAL						92.65	.00	92.65	
FUND TOTAL						92.65	.00	92.65	
FUND 291 POLICE FORFEITURE FUND									
FUND 292 POLICE RETIREMENT FUND									
FUND 293 FIRE RETIREMENT FUND									
FUND 294 LIBRARY RESERVE									
FUND 295 SOFTBALL PLAYER CAPITAL									
FUND 296 GOLF CAPITAL									
FUND 297 REC FACILITIES CAPITAL									
FUND 298 HEARST CAPITAL									
FUND 311 DEBT SERVICE FUND									

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FUND 402 WASHINGTON PARK FUND										
FUND 404 FEMA										
FUND 405 FLOOD RESERVE FUND										
FUND 407 VISION IOWA PROJECT										
FUND 408 STREET IMPROVEMENT FUND										
FUND 430 2004 TIF BOND										
430-1220-431.97-83 TIF BOND PROJECTS / TIF LEGAL FEES										
1231		07/20 AP		01/17/20	0394056	BLACK HAWK CO.RECORDER	102.00			01/21/20
						RCD:RESOLUTION #21,832 AMEND.#1 COLL.HILL URB.RE				
						ACCOUNT TOTAL	102.00	.00	102.00	
						FUND TOTAL	102.00	.00	102.00	
FUND 431 2014 BOND										
FUND 432 2003 BOND										
FUND 433 2001 TIF										
FUND 434 2000 BOND										
FUND 435 1999 TIF										
FUND 436 2012 BOND										
FUND 437 2018 BOND										
FUND 438 2020 BOND FUND										
FUND 439 2008 BOND FUND										
FUND 443 CAPITAL PROJECTS										
443-1220-431.94-33 CAPITAL PROJECTS / PROPERTY ACQUISITION										
1212		07/20 AP		12/25/19	0394050	CEDAR FALLS UTILITIES	183.45			01/17/20
						UTILITIES THRU 12-25-19				
						ACCOUNT TOTAL	183.45	.00	183.45	
						FUND TOTAL	183.45	.00	183.45	
FUND 472 PARKADE RENOVATION										
FUND 473 SIDEWALK ASSESSMENT										
FUND 483 ECONOMIC DEVELOPMENT										
FUND 484 ECONOMIC DEVELOPMENT LAND										
FUND 541 2018 STORM WATER BONDS										
FUND 544 2008 SEWER BONDS										
FUND 545 2006 SEWER BONDS										
FUND 546 SEWER IMPROVEMENT FUND										
FUND 547 SEWER RESERVE FUND										
FUND 548 1997 SEWER BOND FUND										

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GROUP	PO	ACCTG	----TRANSACTION----			DESCRIPTION	DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER			BALANCE	

POST DT -----									
FUND 549 1992 SEWER BOND FUND									
FUND 550 2000 SEWER BOND FUND									
FUND 551 REFUSE FUND									
551-6685-436.72-01					OPERATING SUPPLIES / OPERATING SUPPLIES				
1276		07/20 AP		01/28/20	0394092	PROEYE ENTERPRISES	8.63	01/29/20	
						REFUND-W.W. OVERPAYMENT			
1212		07/20 AP		01/13/20	0394053	JANE PEPPERLING	5.18	01/17/20	
						REF:LARGE ITEM DROPOFF			
						TRANSFER STATION			
					ACCOUNT TOTAL		13.81	.00	13.81
551-6685-436.85-01					UTILITIES / UTILITIES				
1212		07/20 AP		12/25/19	0394050	CEDAR FALLS UTILITIES	3,868.84	01/17/20	
						UTILITIES THRU 12-25-19			
					ACCOUNT TOTAL		3,868.84	.00	3,868.84
551-6685-436.86-34					REPAIR & MAINTENANCE / BILLING & COLLECTING				
1212		07/20 AP		12/25/19	0394050	CEDAR FALLS UTILITIES	5,603.34	01/17/20	
						UTILITIES THRU 12-25-19			
					ACCOUNT TOTAL		5,603.34	.00	5,603.34
551-6685-436.87-02					RENTALS / MATERIAL DISPOSAL/HANDLIN				
1245		07/20 AP		01/15/20	0394066	BLACK HAWK CO.LANDFILL	20,279.16	01/23/20	
						LANDFILL SRV:1/2-1/15/20			
					ACCOUNT TOTAL		20,279.16	.00	20,279.16
					FUND TOTAL		29,765.15	.00	29,765.15
FUND 552 SEWER RENTAL FUND									
552-6655-436.85-01					UTILITIES / UTILITIES				
1212		07/20 AP		12/25/19	0394050	CEDAR FALLS UTILITIES	11,287.09	01/17/20	
						UTILITIES THRU 12-25-19			
					ACCOUNT TOTAL		11,287.09	.00	11,287.09
552-6665-436.85-01					UTILITIES / UTILITIES				
1212		07/20 AP		12/25/19	0394050	CEDAR FALLS UTILITIES	14,233.98	01/17/20	
						UTILITIES THRU 12-25-19			
					ACCOUNT TOTAL		14,233.98	.00	14,233.98

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FUND 552 SEWER RENTAL FUND										
552-6665-1245	436.86-33	REPAIR & MAINTENANCE		01/15/20	0394066	SLUDGE REMOVAL BLACK HAWK CO.LANDFILL	78.59			01/23/20
		LANDFILL SRV:1/2-1/15/20								
		ACCOUNT TOTAL					78.59	.00	78.59	
FUND 552 SEWER RENTAL FUND										
552-6665-1212	436.86-34	REPAIR & MAINTENANCE		12/25/19	0394050	BILLING & COLLECTING CEDAR FALLS UTILITIES	5,603.33			01/17/20
		UTILITIES THRU 12-25-19								
		ACCOUNT TOTAL					5,603.33	.00	5,603.33	
		FUND TOTAL					31,202.99	.00	31,202.99	
FUND 553 2004 SEWER BOND										
FUND 555 STORM WATER UTILITY										
555-2230-1212	432.86-34	REPAIR & MAINTENANCE		12/25/19	0394050	BILLING & COLLECTING CEDAR FALLS UTILITIES	5,603.33			01/17/20
		UTILITIES THRU 12-25-19								
		ACCOUNT TOTAL					5,603.33	.00	5,603.33	
		FUND TOTAL					5,603.33	.00	5,603.33	
FUND 570 SEWER ASSESSMENT										
FUND 606 DATA PROCESSING FUND										
606-1078-1212	441.81-43	PROFESSIONAL SERVICES		01/10/20	0394051	LIBRARY COMPUTER SERVICES CEDAR FALLS UTILITIES	15.00			01/17/20
		LIBRARY DOMAIN NAME				STATIC IP ADDRESS				
		ACCOUNT TOTAL					15.00	.00	15.00	
FUND 606 DATA PROCESSING FUND										
606-1078-1231	441.82-10	COMMUNICATION / TELEPHONE		01/06/20	0394064	HOLDING ACCOUNT U.S. CELLULAR	65.43			01/21/20
		CELL PHONE:1/6-2/5/20								
606-1078-1276	441.82-10	COMMUNICATION / TELEPHONE		01/06/20	0394094	HOLDING ACCOUNT U.S. CELLULAR	2,345.17			01/29/20
		WIRELESS SRV:1/6-2/5/20								
		ACCOUNT TOTAL					2,410.60	.00	2,410.60	
FUND 606 DATA PROCESSING FUND										
606-1078-1212	441.82-30	COMMUNICATION / FIBER		01/10/20	0394051	OPTICS CEDAR FALLS UTILITIES	3,320.00			01/17/20
		FIBER POINT:12/11-1/10/20				12/11/19-1/10/20				

GROUP	PO	ACCTG	----TRANSACTION----				DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE
									POST DT
FUND 606 DATA PROCESSING FUND									
606-1078-441.82-30 COMMUNICATION / FIBER OPTICS						continued			
ACCOUNT TOTAL							3,320.00	.00	3,320.00
606-1078-441.93-01 EQUIPMENT / EQUIPMENT									
1276		07/20	AP	01/06/20	0394094	U.S. CELLULAR ANDROID PHONES	487.50		01/29/20
ACCOUNT TOTAL							487.50	.00	487.50
FUND TOTAL							6,233.10	.00	6,233.10
FUND 680 HEALTH INSURANCE FUND									
FUND 681 HEALTH SEVERANCE									
681-1902-457.51-10 INSURANCE / HEALTH SEVERANCE PAYMENTS									
1231		07/20	AP	01/20/20	0394062	LUX, JOSH	101.19		01/21/20
RMB:HEALTH SEV.1/2 JAN'20									
ACCOUNT TOTAL							101.19	.00	101.19
FUND TOTAL							101.19	.00	101.19
FUND 682 HEALTH INSURANCE - FIRE									
FUND 685 VEHICLE MAINTENANCE FUND									
FUND 686 PAYROLL FUND									
686-0000-222.05-00 PAYROLL LIABILITY / OTHER DEDUCTIONS PAYABLE									
1277		07/20	AP	01/29/20	0394081	ADVANTAGE ADMINISTRATORS CAFETERIA PLAN:01/31/20	6,380.05		01/29/20
ACCOUNT TOTAL							6,380.05	.00	6,380.05
FUND TOTAL							6,380.05	.00	6,380.05
FUND 687 WORKERS COMPENSATION FUND									
FUND 688 LTD INSURANCE FUND									
FUND 689 LIABILITY INSURANCE FUND									
FUND 724 TRUST & AGENCY									
FUND 727 GREENWOOD CEMETERY P-CARE									

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									POST DT
FUND 728	FAIRVIEW	CEMETERY	P-CARE						
FUND 729	HILLSIDE	CEMETERY	P-CARE						
FUND 790	FLOOD	LEVY							
					GRAND TOTAL		112,422.97	.00	112,422.97

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NBR	NBR	PER.	CD	DATE	NUMBER				POST DT
FUND 101 GENERAL FUND									
101-1008-441.71-01						OFFICE SUPPLIES / OFFICE SUPPLIES			
1213		08/20	AP	01/07/20	0000000	DES MOINES STAMP MFG. CO, PR DATE STAMP	68.00		01/30/20
ACCOUNT TOTAL							68.00	.00	68.00
101-1028-441.81-48						PROFESSIONAL SERVICES / CONTRACT SERVICES			
1261		07/20	AP	09/03/19	0132966	CUSTOMIZED HR SOLUTIONS, LLC DESCRIPTION CORRECTION		2,475.00	01/27/20
1261		07/20	AP	09/03/19	0132966	REVIEW SEV.SEV SICK LEAVE REVIEW SICK LEAVE SEV.	2,475.00		01/27/20
ACCOUNT TOTAL							2,475.00	2,475.00	.00
101-1028-441.81-56						PROFESSIONAL SERVICES / EMPLOYEE WELLNESS PROG			
1260		08/20	AP	01/28/20	0000000	CINTAS FIRST AID & SAFETY RESTOCK FIRST AID CABINET	8.42		01/30/20
1213		08/20	AP	01/21/20	0000000	RUNNERS FLAT, INC 2ND QTR WELLNESS PRIZES	1,500.00		01/30/20
ACCOUNT TOTAL							1,508.42	.00	1,508.42
101-1028-441.83-04						TRANSPORTATION&EDUCATION / DUES & MEMBERSHIPS			
1260		08/20	AP	12/10/19	0000000	GOVERNMENT FINANCE OFFICERS A 2020 MEMBERSHIP-P.KOCKLER	150.00		01/30/20
ACCOUNT TOTAL							150.00	.00	150.00
101-1048-441.81-29						PROFESSIONAL SERVICES / LEGAL CONSULTANTS			
1213		08/20	AP	02/01/20	0000000	AHLERS AND COONEY, P.C. LEGAL SERVICES-FEB'20	3,900.00		01/30/20
1213		08/20	AP	02/01/20	0000000	SWISHER & COHRT, P.L.C. LEGAL SERVICES-FEB'20	2,600.00		01/30/20
1229		08/20	AP	12/31/19	0000000	REDFERN,MASON,LARSEN & MOORE, LGL:GREENHILL VILL.9TH AD	370.50		01/30/20
PROJECT#:					023006	12/02/19-12/30/19			
1213		08/20	AP	12/27/19	0000000	REDFERN,MASON,LARSEN & MOORE, LGL:QUICKEN LOANS	70.00		01/30/20
ACCOUNT TOTAL							6,940.50	.00	6,940.50
101-1048-441.81-30						PROFESSIONAL SERVICES / LEGAL-CODE ENFORCEMENT			
1213		08/20	AP	02/01/20	0000000	SWISHER & COHRT, P.L.C. LEGAL SERVICES-FEB'20	1,000.00		01/30/20
ACCOUNT TOTAL							1,000.00	.00	1,000.00

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FUND 101 GENERAL FUND										
101-1199-441.72-19						OPERATING SUPPLIES / PRINTING				
1260		08/20	AP	01/22/20	0000000	COURIER LEGAL COMMUNICATIONS	70.76			01/30/20
1213		08/20	AP	01/17/20	0000000	COURIER LEGAL COMMUNICATIONS	456.02			01/30/20
1213		08/20	AP	01/10/20	0000000	COURIER LEGAL COMMUNICATIONS	23.56			01/30/20
1213		08/20	AP	01/10/20	0000000	COURIER LEGAL COMMUNICATIONS	28.57			01/30/20
1213		08/20	AP	01/10/20	0000000	COURIER LEGAL COMMUNICATIONS	29.08			01/30/20
1213		08/20	AP	01/10/20	0000000	COURIER LEGAL COMMUNICATIONS	20.55			01/30/20
1213		08/20	AP	01/08/20	0000000	COURIER LEGAL COMMUNICATIONS	12.53			01/30/20
						ACCOUNT TOTAL	641.07	.00	641.07	
101-1199-441.81-09 PROFESSIONAL SERVICES / HUMAN RIGHTS COMMISSION										
1260		08/20	AP	12/09/19	0000000	IOWA FREEDOM OF INFORMATION C	27.50			01/30/20
						(12)IOWA OPEN MEETINGS HANDBOOK				
						ACCOUNT TOTAL	27.50	.00	27.50	
101-1199-441.89-13 MISCELLANEOUS SERVICES / CONTINGENCY										
1260		08/20	AP	01/02/20	0000000	BROADCAST MUSIC, INC.	364.00			01/30/20
						RENEW 2020 BASE MUSIC LIC NON-CABLE BROADCAST ACT.				
						ACCOUNT TOTAL	364.00	.00	364.00	
101-2235-412.72-16 OPERATING SUPPLIES / TOOLS										
1228		08/20	AP	01/13/20	0000000	O'DONNELL ACE HARDWARE	44.68			01/30/20
						TAPE RULER, FLASHLIGHT				
						ACCOUNT TOTAL	44.68	.00	44.68	
101-2235-412.72-60 OPERATING SUPPLIES / SAFETY SUPPLIES										
1260		08/20	AP	01/28/20	0000000	CINTAS FIRST AID & SAFETY	12.69			01/30/20
						RESTOCK FIRST AID CABINET				
						ACCOUNT TOTAL	12.69	.00	12.69	
101-2235-412.83-06 TRANSPORTATION&EDUCATION / EDUCATION										
1228		08/20	AP	01/22/20	0000000	INTERNATIONAL CODE COUNCIL, IN	825.00			01/30/20
						REG:ICC ED & CBU-J.CASTLE CHASKA, MN; 2/2-2/7/20				

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FUND 101 GENERAL FUND										
101-2235-412.83-06						TRANSPORTATION&EDUCATION / EDUCATION				
1228		08/20 AP		01/22/20	0000000	INTERNATIONAL CODE COUNCIL,IN	825.00			01/30/20
						REG:ICC/RSD.INSP.-WARDELL CHASKA, MN; 2/2-2/7/20				
						ACCOUNT TOTAL	1,650.00	.00	1,650.00	
101-2253-423.72-30 OPERATING SUPPLIES / DROP IN EQUIP & SUPPLIES										
1240		08/20 AP		01/27/20	0000000	CITY LAUNDERING CO.	30.00			01/30/20
						MATS				
						ACCOUNT TOTAL	30.00	.00	30.00	
101-2253-423.72-31 OPERATING SUPPLIES / YOUTH SPORTS/ACTIVE EQUIP										
1240		08/20 AP		01/20/20	0000000	CEDAR FALLS KARATE CLUB	1,192.50			01/30/20
						KARATE INSTRUCTION 1/7/20-2/6/20				
1240		08/20 AP		01/20/20	0000000	TNT TUMBLING	810.00			01/30/20
						TUMBLING INSTRUCTION 1/4/20-2/8/20				
1240		08/20 AP		12/31/19	0000000	XPRESSIONS	257.60			01/30/20
						YOUTH BASKETBALL TSHIRTS MARTIN BROS.				
1240		08/20 AP		12/31/19	0000000	XPRESSIONS	856.80			01/30/20
						YOUTH BASKETBALL TSHIRTS 1ST NATIONAL BANK				
1240		08/20 AP		12/31/19	0000000	XPRESSIONS	218.40			01/30/20
						YOUTH BASKETBALL TSHIRTS ROUGH RISERS KIWANIS				
1240		08/20 AP		12/31/19	0000000	XPRESSIONS	285.60			01/30/20
						YOUTH BASKETBALL TSHIRTS LIONS CLUB				
						ACCOUNT TOTAL	3,620.90	.00	3,620.90	
101-2253-423.72-32 OPERATING SUPPLIES / ADULT SPORTS SUPPLIES										
1240		08/20 AP		01/20/20	0000000	OSTBY, HILDA	690.00			01/30/20
						BALLROOM DANCE INSTRUCT. 1/16/20-2/13/20				
1240		08/20 AP		01/15/20	0000000	XPRESSIONS	368.00			01/30/20
						ADULT BASKETBALL TSHIRTS				
1240		08/20 AP		12/13/19	0000000	XPRESSIONS	504.00			01/30/20
						ADULT VOLLEYBALL TSHIRTS				
						ACCOUNT TOTAL	1,562.00	.00	1,562.00	
101-2280-423.72-70 OPERATING SUPPLIES / CLASSROOM SUPPLIES										
1269		08/20 AP		01/13/20	0000000	MINNESOTA CLAY USA	596.91			01/30/20
						CLAY, GLAZE, UNDERGLAZE, ORTON & SHIPPING				
						ACCOUNT TOTAL	596.91	.00	596.91	
101-2280-423.72-71 OPERATING SUPPLIES / GALLERY SUPPLIES										

GROUP	PO	ACCTG	-----TRANSACTION-----			DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION		BALANCE
								POST DT
FUND 101 GENERAL FUND								
101-2280-423.72-71						GALLERY SUPPLIES	continued	
1269		08/20 AP		01/13/20	0000000	SIGNS BY TOMORROW	80.50	01/30/20
						KENTRIDGE LABELS		
1269		08/20 AP		01/13/20	0000000	VAN DOREN'S, LLC	32.00	01/30/20
						BACKING FOR KENTRIDGE		
						PIECES IN EXHIBITION		
						ACCOUNT TOTAL	112.50	112.50
							.00	
101-2280-423.81-61						PROFESSIONAL SERVICES / PROMOTIONS		
1269		08/20 AP		12/30/19	0000000	LAMAR COMPANIES	500.00	01/30/20
						KENTRIDGE/CHEN BILLBOARD		
						ACCOUNT TOTAL	500.00	500.00
							.00	
101-2280-423.93-01						EQUIPMENT / EQUIPMENT		
1269		08/20 AP		01/15/20	0000000	ART CRAFT STUDIO, INC.	44.00	01/30/20
						FEEDER WIRE FOR KILN		
						ACCOUNT TOTAL	44.00	44.00
							.00	
101-4511-414.71-01						OFFICE SUPPLIES / OFFICE SUPPLIES		
1250		08/20 AP		01/21/20	0000000	STOREY KENWORTHY	117.28	01/30/20
						CALENDARS;3-RING PADFOLIO		
						ACCOUNT TOTAL	117.28	117.28
							.00	
101-4511-414.72-02						OPERATING SUPPLIES / LAUNDRY		
1250		08/20 AP		01/13/20	0000000	CITY LAUNDERING CO.	24.00	01/30/20
						TOWELS;MATS-PSS BUILDING		
						ACCOUNT TOTAL	24.00	24.00
							.00	
101-4511-414.72-09						OPERATING SUPPLIES / EQUIPMENT REPAIR		
1250		08/20 AP		01/17/20	0000000	SUPERIOR WELDING SUPPLY	46.00	01/30/20
						REFILL SCBA CYLINDERS		
						FROM 540		
						ACCOUNT TOTAL	46.00	46.00
							.00	
101-4511-414.72-11						OPERATING SUPPLIES / DUES, BOOKS, MAGAZINES		
1250		08/20 AP		01/20/20	0000000	IOWA ASSN.PROF.FIRE CHIEFS	120.00	01/30/20
						2020 IAPFC DUES		
						BOSTWICK/SMITH		
						ACCOUNT TOTAL	120.00	120.00
							.00	

GROUP	PO	ACCTG	-----TRANSACTION-----		DESCRIPTION	DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER			BALANCE
								POST DT
FUND 101 GENERAL FUND								
101-4511-414.72-19					OPERATING SUPPLIES / PRINTING			
1250		08/20 AP		01/07/20	0000000 PARKADE PRINTER, INC.	270.00		01/30/20
					EMERG. CONTACT BROCHURES			
1250		08/20 AP		01/07/20	0000000 PARKADE PRINTER, INC.	960.00		01/30/20
					FIRE INSPECTION BROCHURES			
1250		08/20 AP		01/07/20	0000000 PARKADE PRINTER, INC.	360.00		01/30/20
					COMM.PRE-INSP.CHECKLISTS			
					ACCOUNT TOTAL	1,590.00	.00	1,590.00
101-4511-414.72-99					OPERATING SUPPLIES / POSTAGE			
1250		08/20 AP		01/15/20	0000000 SANDRY FIRE SUPPLY, L.L.C.	29.52		01/30/20
					SHIP-THERMAL IMAGE REPAIR			
					ACCOUNT TOTAL	29.52	.00	29.52
101-4511-414.83-06					TRANSPORTATION&EDUCATION / EDUCATION			
1250		08/20 AP		01/27/20	0000000 HAWKEYE COMMUNITY COLLEGE	152.24		01/30/20
					EMT CSE.SUPPL.LECHTENBERG 01/13/20-05/13/20			
1250		08/20 AP		01/13/20	0000000 HAWKEYE COMMUNITY COLLEGE	1,817.50		01/30/20
					REG:EMT CSE-A.LECHTENBERG 01/13/20-05/13/20			
1250		08/20 AP		01/10/20	0000000 FIRE SERVICE TRNG. BUREAU	25.00		01/30/20
					REG:CREATING ENVR.-WRIGHT AMES			
					ACCOUNT TOTAL	1,994.74	.00	1,994.74
101-4511-414.86-01					REPAIR & MAINTENANCE / REPAIR & MAINTENANCE			
1250		08/20 AP		01/23/20	0000000 PROSHIELD FIRE & SECURITY	81.00		01/30/20
					FIRE EXT.INSP./RECHARGE FIRE ON EAST PARK			
1250		08/20 AP		01/15/20	0000000 SANDRY FIRE SUPPLY, L.L.C.	146.73		01/30/20
					TURNOUT REPAIR-HELGESON			
					ACCOUNT TOTAL	227.73	.00	227.73
101-4511-414.89-40					MISCELLANEOUS SERVICES / UNIFORM ALLOWANCE			
1250		08/20 AP		01/16/20	0000000 COVER-ALL EMBROIDERY, INC.	30.00		01/30/20
					EMBROIDER JACKET/SWEATSHT BRIAN JOHANNSEN			
1250		08/20 AP		12/11/19	0000000 WERTJES UNIFORMS	252.00		01/30/20
					PSO UNIFORM ALLOWANCE BROOKE HELGESON			
1250		08/20 AP		11/12/19	0000000 WERTJES UNIFORMS	449.97		01/30/20
					PSO UNIFORM ALLOWANCE BRIAN JOHANNSEN			
1250		08/20 AP		11/04/19	0000000 WERTJES UNIFORMS	270.00		01/30/20
					SOCKS-INVENTORY			
1250		08/20 AP		11/04/19	0000000 WERTJES UNIFORMS	180.00		01/30/20
					SOCKS-INVENTORY			
1250		08/20 AP		10/17/19	0000000 WERTJES UNIFORMS	354.47		01/30/20

Item 2.

GROUP NBR	PO NBR	ACCTG PER.	CD	TRANSACTION DATE	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 101 GENERAL FUND								
101-4511-414.89-40					MISCELLANEOUS SERVICES / UNIFORM ALLOWANCE			continued
					PSO UNIFORM ALLOWANCE			TRYSTON ADELMUND
1250		08/20 AP		10/14/19 0000000	WERTJES UNIFORMS	15.00		01/30/20
					UNIFORM ALLOWANCE-SOCKS			SCOTT DIX
					ACCOUNT TOTAL	1,551.44	.00	1,551.44
101-5521-415.71-01					OFFICE SUPPLIES / OFFICE SUPPLIES			
1213		08/20 AP		01/08/20 0000000	OFFICE DEPOT	175.39		01/30/20
					EVIDENCE LABELS-PD			
					ACCOUNT TOTAL	175.39	.00	175.39
101-5521-415.71-04					OFFICE SUPPLIES / TICKETS			
1215		08/20 AP		01/15/20 0000000	STOREY KENWORTHY	1,140.30		01/30/20
					200-WARNING TICKET BOOKS			
					ACCOUNT TOTAL	1,140.30	.00	1,140.30
101-5521-415.72-01					OPERATING SUPPLIES / OPERATING SUPPLIES			
1215		08/20 AP		01/27/20 0000000	IOWA SPORTS SUPPLY, INC.	42.50		01/30/20
					PLAQUE-MIKE BRIGGS			
1215		08/20 AP		01/27/20 0000000	IOWA SPORTS SUPPLY, INC.	42.50		01/30/20
					PLAQUE-BRIAN SHOCK			
1215		08/20 AP		01/23/20 0000000	HERITAGE ART GALLERY-WATERLOO	20.00		01/30/20
					PLAQUE-BRIAN SHOCK			
1215		08/20 AP		01/15/20 0000000	GIBSON SPECIALTY CO.	812.50		01/30/20
					BRACKETS-NAMEPLATE HOLDER			
1250		08/20 AP		01/13/20 0000000	CITY LAUNDERING CO.	24.00		01/30/20
					TOWELS;MATS-PSS BUILDING			
1215		08/20 AP		01/06/20 0000000	ABC EMBROIDERY, INC.	26.50		01/30/20
					NAME TAGS-MARISSA ABBOTT			
1215		08/20 AP		01/06/20 0000000	ABC EMBROIDERY, INC.	26.50		01/30/20
					NAME TAGS-CRAIG BERTE			
1215		08/20 AP		01/03/20 0000000	GA'S MULTI SERVICE, LLC	25.00		01/30/20
					PLAQUE-MIKE BRIGGS			
1215		08/20 AP		12/30/19 0000000	GIBSON SPECIALTY CO.	34.00		01/30/20
					MAILBOX & LOCKER NAMETAGS			SCHULTZEN/ADELMUND
					ACCOUNT TOTAL	1,053.50	.00	1,053.50
101-5521-415.72-19					OPERATING SUPPLIES / PRINTING			
1215		08/20 AP		01/20/20 0000000	PARKADE PRINTER, INC.	143.48		01/30/20
					NO PARKING SIGN PAPER			
1215		08/20 AP		01/02/20 0000000	PARKADE PRINTER, INC.	161.65		01/30/20
					PERSONNEL ACTION FORMS			

GROUP	PO	ACCTG	-----TRANSACTION-----				DEBITS	CREDITS	CURRENT	
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-5521-415.72-19						OPERATING SUPPLIES / PRINTING				
1215		08/20	AP	01/02/20	0000000	PARKADE PRINTER, INC.	247.67			01/30/20
						POLICE OVERTIME FORMS				
ACCOUNT TOTAL							552.80	.00	552.80	
101-5521-415.72-20 OPERATING SUPPLIES / OFFICERS EQUIPMENT										
1215		08/20	AP	01/07/20	0000000	AXON ENTERPRISE, INC.	256.00			01/30/20
						TASER HOLSTERS				
1215		08/20	AP	12/02/19	0000000	WERTJES UNIFORMS	8.00			01/30/20
						KARI REA				
1215		08/20	AP	11/12/19	0000000	WERTJES UNIFORMS	99.95			01/30/20
						NICK PULS				
1215		08/20	AP	10/17/19	0000000	WERTJES UNIFORMS	510.84			01/30/20
						TRYSTON ADELMUND				
1215		08/20	AP	10/17/19	0000000	WERTJES UNIFORMS	207.58			01/30/20
						TRYSTON ADELMUND				
ACCOUNT TOTAL							1,082.37	.00	1,082.37	
101-5521-415.72-33 OPERATING SUPPLIES / POLICE AUXILIARY PROGRAM										
1215		08/20	AP	12/11/19	0000000	WERTJES UNIFORMS	130.00			01/30/20
						BRIAN GRAHAM				
1215		08/20	AP	12/06/19	0000000	WERTJES UNIFORMS	47.00			01/30/20
						CORY HINES				
1215		08/20	AP	10/24/19	0000000	WERTJES UNIFORMS	47.00			01/30/20
						NIK ERICKSON				
1215		08/20	AP	10/24/19	0000000	WERTJES UNIFORMS	17.00			01/30/20
						NIK ERICKSON				
ACCOUNT TOTAL							241.00	.00	241.00	
101-5521-415.81-58 PROFESSIONAL SERVICES / WITNESS FEES/SUBPOENAS										
1213		08/20	AP	01/15/20	0000000	FEDERAL EXPRESS	50.62			01/30/20
						SHIPPING-AHLERS				
ACCOUNT TOTAL							50.62	.00	50.62	
101-5521-415.83-06 TRANSPORTATION&EDUCATION / EDUCATION										
1215		08/20	AP	01/15/20	0000000	FIRE & SAFETY 101	275.00			01/30/20
						SHOREWOOD, IL				
						REG:HNR.GRD.TRG.-MCNAMARA				
ACCOUNT TOTAL							275.00	.00	275.00	
101-5521-415.89-40 MISCELLANEOUS SERVICES / UNIFORM ALLOWANCE										

GROUP NBR	PO NBR	ACCTG PER.	CD	TRANSACTION DATE	DESCRIPTION NUMBER	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND									
101-5521-415.89-40	MISCELLANEOUS SERVICES / UNIFORM ALLOWANCE continued								
1215	08/20	AP	12/20/19	0000000	WERTJES UNIFORMS	19.99		01/30/20	
					UNIFORM ALLOWANCE-GLOVES MORGAN HOEFT				
1215	08/20	AP	12/17/19	0000000	WERTJES UNIFORMS	84.00		01/30/20	
					UNIFORM ALLOWANCE-PANTS HANNAH HOFFA				
1215	08/20	AP	12/17/19	0000000	WERTJES UNIFORMS	47.00		01/30/20	
					UNIFORM ALLOWANCE-POLO JOVAN CREIGHTON				
1215	08/20	AP	12/11/19	0000000	WERTJES UNIFORMS	139.99		01/30/20	
					UNIFORM ALLOWANCE-BOOTS ERIC VAN HORN				
1215	08/20	AP	12/08/19	0000000	WERTJES UNIFORMS	145.00		01/30/20	
					UNIF.ALLOW-JACKET;PATCHES CRAIG BERTE				
1215	08/20	AP	12/04/19	0000000	WERTJES UNIFORMS	4.00		01/30/20	
					UNIFORM ALLOWANCE-STRIPES MATT BELZ				
1215	08/20	AP	12/02/19	0000000	WERTJES UNIFORMS	10.50		01/30/20	
					UNIFORM ALLOWANCE-PATCHES KALEB BRUGGEMAN				
1215	08/20	AP	11/25/19	0000000	WERTJES UNIFORMS	168.00		01/30/20	
					UNIFORM ALLOWANCE-PANTS AUSTIN LECHTENBERG				
1215	08/20	AP	11/22/19	0000000	WERTJES UNIFORMS	174.05		01/30/20	
					UNIF.ALLOW.-PANTS;SHIRT+ MIKE HAISLET				
1215	08/20	AP	11/22/19	0000000	WERTJES UNIFORMS	7.00		01/30/20	
					UNIFORM ALLOWANCE-PATCHES ERIC VAN HORN				
1215	08/20	AP	11/19/19	0000000	WERTJES UNIFORMS	102.40		01/30/20	
					UNIFORM ALLOWANCE-POLOS TYLER PUTNEY				
1215	08/20	AP	11/14/19	0000000	WERTJES UNIFORMS	252.00		01/30/20	
					UNIF.ALLOW-JACKET;PATCHES PRESTON RUSSELL				
1215	08/20	AP	11/12/19	0000000	WERTJES UNIFORMS	160.50		01/30/20	
					UNIF.ALLOW-SHIRTS;PATCHES MARTY BECKNER				
1215	08/20	AP	11/08/19	0000000	WERTJES UNIFORMS	47.95		01/30/20	
					UNIF.ALLOW.-PATCHES;ADJ. CRAIG BERTE				
1215	08/20	AP	11/07/19	0000000	WERTJES UNIFORMS	61.99		01/30/20	
					UNIF.ALLOW.-GLOVES;BEANIE CEDRIC DANILSON				
1215	08/20	AP	11/05/19	0000000	WERTJES UNIFORMS	7.00		01/30/20	
					UNIF.ALLOW.-SHIRT LOCKS KENDALL SCHWAN				
1215	08/20	AP	11/05/19	0000000	WERTJES UNIFORMS	39.99		01/30/20	
					UNIFORM ALLOWANCE-GLOVES KENDALL SCHWAN				
1215	08/20	AP	11/04/19	0000000	WERTJES UNIFORMS	101.00		01/30/20	
					UNIF.ALLOW.-SWEATER;PATCH CARSON BARRON				
1215	08/20	AP	10/31/19	0000000	WERTJES UNIFORMS	194.20		01/30/20	
					UNIF.ALLOW.-PANTS;PATCHES NOLAN YOUNG				
1215	08/20	AP	10/31/19	0000000	WERTJES UNIFORMS	98.99		01/30/20	
					UNIF.ALLOWANCE-SWEATER NOLAN YOUNG				
1215	08/20	AP	10/30/19	0000000	WERTJES UNIFORMS	47.00		01/30/20	
					UNIFORM ALLOWANCE-POLO HANNAH HOFFA				
1215	08/20	AP	10/29/19	0000000	WERTJES UNIFORMS	24.99		01/30/20	
					UNIF.ALLOWANCE-BEANIE CEDRIC DANILSON				
1215	08/20	AP	10/29/19	0000000	WERTJES UNIFORMS	168.00		01/30/20	
					UNIFORM ALLOWANCE-PANTS MARISSA ABBOTT				
1215	08/20	AP	10/23/19	0000000	WERTJES UNIFORMS	101.99		01/30/20	
					UNIF.ALLOW.-SWEATER;PATCH THOMAS FEY				
1215	08/20	AP	10/23/19	0000000	WERTJES UNIFORMS	53.50		01/30/20	

GROUP NBR	PO NBR	ACCTG PER.	CD	TRANSACTION DATE	DESCRIPTION NUMBER	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND									
101-5521-415.89-40 MISCELLANEOUS SERVICES / UNIFORM ALLOWANCE						continued			
1215		08/20	AP	10/17/19	0000000 WERTJES UNIFORMS	915.37		01/30/20	
					CRAIG BERTE				
1215		08/20	AP	10/17/19	0000000 WERTJES UNIFORMS	72.30		01/30/20	
					TRYSTON ADELMUND				
ACCOUNT TOTAL						3,248.70	.00	3,248.70	
101-5521-425.81-20 PROFESSIONAL SERVICES / HUMANE SOCIETY									
1215		08/20	AP	01/08/20	0000000 CEDAR BEND HUMANE SOCIETY	2,763.50		01/30/20	
					DEC'19 ANIMAL SURRENDER				
ACCOUNT TOTAL						2,763.50	.00	2,763.50	
101-6616-446.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES									
1251		08/20	AP	01/23/20	0000000 MARTIN BROS.DISTRIBUTING	19.24		01/30/20	
					SOAP,LINERS,TOWELS,TISSUE				
PROJECT#:					062501				
1251		08/20	AP	01/23/20	0000000 MARTIN BROS.DISTRIBUTING	78.28		01/30/20	
					SOAP,LINERS,TOWELS,TISSUE				
PROJECT#:					062503				
1251		08/20	AP	01/23/20	0000000 MARTIN BROS.DISTRIBUTING	78.39		01/30/20	
					SOAP,LINERS,TOWELS,TISSUE				
PROJECT#:					062511				
1251		08/20	AP	01/23/20	0000000 MARTIN BROS.DISTRIBUTING	492.21		01/30/20	
					SOAP,LINERS,TOWELS,TISSUE				
PROJECT#:					062507				
1251		08/20	AP	01/21/20	0000000 JOHNSTONE SUPPLY OF WATERLOO	62.04		01/30/20	
					AIR FILTERS				
PROJECT#:					062516				
1251		08/20	AP	01/21/20	0000000 O'DONNELL ACE HARDWARE	32.99		01/30/20	
					HEATER				
PROJECT#:					062501				
1251		08/20	AP	01/21/20	0000000 O'DONNELL ACE HARDWARE	7.17		01/30/20	
					DOOR STOPS				
PROJECT#:					062501				
1251		08/20	AP	01/17/20	0000000 MENARDS-CEDAR FALLS	129.00		01/30/20	
					KITCHEN FAUCET				
PROJECT#:					062505				
1237		08/20	AP	01/16/20	0000000 MARTIN BROS.DISTRIBUTING	161.78		01/30/20	
					SOAP,LINERS,TOWELS,TISSUE				
PROJECT#:					062501				
1237		08/20	AP	01/16/20	0000000 MARTIN BROS.DISTRIBUTING	75.70		01/30/20	
					SOAP,LINERS,TOWELS,TISSUE				
PROJECT#:					062503				
1237		08/20	AP	01/16/20	0000000 MARTIN BROS.DISTRIBUTING	98.81		01/30/20	
					SOAP,LINERS,TOWELS,TISSUE				

GROUP NBR	PO NBR	ACCTG PER.	CD	TRANSACTION DATE	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND									
101-6616-446.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES						continued			
		PROJECT#:							
		062506							
1237		08/20 AP		01/16/20	MARTIN BROS.DISTRIBUTING	105.52		01/30/20	
					SOAP,LINERS,TOWELS,TISSUE				
		PROJECT#:							
		062507							
1251		08/20 AP		01/13/20	POLK'S LOCK SERVICE,INC.	15.50		01/30/20	
					KEYS				
		PROJECT#:							
		062506							
1236		08/20 AP		01/10/20	JOHNSTONE SUPPLY OF WATERLOO	173.96		01/30/20	
					FILTERS, ELECTRIC TOOLS				
		PROJECT#:							
		062501							
1237		08/20 AP		01/08/20	MENARDS-CEDAR FALLS	41.83		01/30/20	
					PAINT HARDNER,HOOKS				
		PROJECT#:							
		062506							
1237		08/20 AP		12/31/19	PLUMB SUPPLY COMPANY, LLC	43.35		01/30/20	
					PLUMBING REPAIR				
		PROJECT#:							
		062501							
1251		08/20 AP		12/31/19	NAPA AUTO PARTS	91.52		01/30/20	
					PARTS & EXPENSES DEC 2019				
		PROJECT#:							
		062501							
		ACCOUNT TOTAL				1,707.29	.00	1,707.29	
101-6616-446.73-05 OTHER SUPPLIES / OPERATING EQUIPMENT									
1237		08/20 AP		01/16/20	O'DONNELL ACE HARDWARE	164.99		01/30/20	
					SALT SPREADER				
		PROJECT#:							
		062511							
		ACCOUNT TOTAL				164.99	.00	164.99	
101-6616-446.73-06 OTHER SUPPLIES / BUILDING REPAIR									
1237		08/20 AP		01/20/20	O'DONNELL ACE HARDWARE	1.98		01/30/20	
					O-RING				
		PROJECT#:							
		062501							
1237		08/20 AP		01/17/20	O'DONNELL ACE HARDWARE	1.82		01/30/20	
					SCREWS				
		PROJECT#:							
		062501							
1236		08/20 AP		01/10/20	FASTENAL COMPANY	63.27		01/30/20	
					ANCHORS, BIT				
		PROJECT#:							
		062511							
1236		08/20 AP		01/10/20	KW ELECTRIC, INC.	205.20		01/30/20	
					LIGHT FIXTURES				
		PROJECT#:							
		062511							
1237		08/20 AP		01/07/20	PLUMB SUPPLY COMPANY, LLC	146.83		01/30/20	
					PLUMBING REPAIR				
		PROJECT#:							
		062507							
		ACCOUNT TOTAL				419.10	.00	419.10	

GROUP NBR	PO NBR	ACCTG PER.	CD	TRANSACTION DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-6616-446.81-08						PROFESSIONAL SERVICES / PEST CONTROL				
1237		08/20 AP		01/17/20	0000000	PLUNKETT'S PEST CONTROL, INC	25.00			01/30/20
						PEST CONTROL				
PROJECT#:					062505					
1237		08/20 AP		01/10/20	0000000	PLUNKETT'S PEST CONTROL, INC	15.00			01/30/20
						PEST CONTROL				
PROJECT#:					062510					
1237		08/20 AP		01/10/20	0000000	PLUNKETT'S PEST CONTROL, INC	15.00			01/30/20
						PEST CONTROL				
PROJECT#:					062510					
1237		08/20 AP		11/15/19	0000000	PLUNKETT'S PEST CONTROL, INC	25.00			01/30/20
						PEST CONTROL				
PROJECT#:					062505					
ACCOUNT TOTAL							80.00	.00	80.00	
101-6616-446.86-02 REPAIR & MAINTENANCE / BUILDINGS & GROUNDS										
1236		08/20 AP		01/16/20	0000000	CITY LAUNDERING CO.	40.00			01/30/20
						MATS PUBLIC WORKS				
PROJECT#:					062506					
1236		08/20 AP		01/14/20	0000000	CITY LAUNDERING CO.	30.00			01/30/20
						MATS CITY HALL				
PROJECT#:					062501					
1236		08/20 AP		01/10/20	0000000	HAWKEYE ALARM & SIGNAL CO.	250.00			01/30/20
						ALARM MONITORING				
PROJECT#:					062501					
1236		08/20 AP		01/08/20	0000000	GOODWIN TUCKER GROUP	156.00			01/30/20
						APPLIANCE REPAIR				
PROJECT#:					062508					
1236		08/20 AP		01/06/20	0000000	INTECONNEX	210.00			01/30/20
						SALLY PORT EXIT DEVICE				
PROJECT#:					062501					
1237		08/20 AP		11/01/19	0000000	MILLER WINDOW SERVICE	140.00			01/30/20
						WINDOW CLEANING				
PROJECT#:					062506					
1237		08/20 AP		11/01/19	0000000	MILLER WINDOW SERVICE	395.00			01/30/20
						WINDOW CLEANING				
PROJECT#:					062509					
1237		08/20 AP		11/01/19	0000000	MILLER WINDOW SERVICE	79.00			01/30/20
						WINDOW CLEANING				
PROJECT#:					062505					
1237		08/20 AP		11/01/19	0000000	MILLER WINDOW SERVICE	490.00			01/30/20
						WINDOW CLEANING				
PROJECT#:					062501					
1237		08/20 AP		11/01/19	0000000	MILLER WINDOW SERVICE	440.00			01/30/20
						WINDOW CLEANING				
PROJECT#:					062503					
1237		08/20 AP		11/01/19	0000000	MILLER WINDOW SERVICE	213.00			01/30/20
						WINDOW CLEANING				

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GROUP NBR	PO NBR	ACCTG PER.	CD	TRANSACTION DATE	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 101 GENERAL FUND								
101-6616-446.86-02 REPAIR & MAINTENANCE / BUILDINGS & GROUNDS						continued		
PROJECT#: 062507								
1237		08/20 AP		11/01/19 0000000	MILLER WINDOW SERVICE	675.00		01/30/20
WINDOW CLEANING								
PROJECT#: 062511								
ACCOUNT TOTAL						3,118.00	.00	3,118.00
101-6616-446.86-14 REPAIR & MAINTENANCE / MECH EQUIPMENT SERVICING								
1251		08/20 AP		01/10/20 0000000	AIRE SERV.OF THE CEDAR VALLEY	288.66		01/30/20
HVAC REPAIR								
ACCOUNT TOTAL						288.66	.00	288.66
101-6625-432.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES								
1229		08/20 AP		01/15/20 0000000	PARKADE PRINTER, INC.	165.00		01/30/20
#10 REGULAR ENVELOPES								
ACCOUNT TOTAL						165.00	.00	165.00
101-6625-432.72-60 OPERATING SUPPLIES / SAFETY SUPPLIES								
1260		08/20 AP		01/28/20 0000000	CINTAS FIRST AID & SAFETY	12.68		01/30/20
RESTOCK FIRST AID CABINET								
ACCOUNT TOTAL						12.68	.00	12.68
101-6625-432.81-01 PROFESSIONAL SERVICES / PROFESSIONAL SERVICES								
1229		08/20 AP		12/31/19 0000000	SNYDER & ASSOCIATES, INC.	11,246.00		01/30/20
3174-GEN.ENGINEERING 2019 SERVICES THRU 11/30/19								
PROJECT#: 023174								
1229		08/20 AP		12/31/19 0000000	SNYDER & ASSOCIATES, INC.	775.28		01/30/20
3209-NORTH DRAINAGE STUDY SERVICES THRU 11/30/19								
PROJECT#: 023209								
ACCOUNT TOTAL						12,021.28	.00	12,021.28
101-6625-432.81-44 PROFESSIONAL SERVICES / USGS RIVER GAUGE								
1229		08/20 AP		01/09/20 0000000	U.S. GEOLOGICAL SURVEY	9,530.00		01/30/20
RIVER GAUGE MONITORING 2020 ANNUAL								
PROJECT#: 021653								
ACCOUNT TOTAL						9,530.00	.00	9,530.00
101-6633-423.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES								

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GROUP	PO	ACCTG	-----TRANSACTION-----						CURRENT	
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-6633-423.72-01						OPERATING SUPPLIES / OPERATING SUPPLIES				continued
1251		08/20 AP		12/31/19	0000000	NAPA AUTO PARTS	86.00			01/30/20
						PARTS & EXPENSES DEC 2019				
						ACCOUNT TOTAL	86.00	.00	86.00	
101-6633-423.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE										
1251		08/20 AP		01/17/20	0000000	COOLEY PUMPING, LLC	105.00			01/30/20
						DROP TOILET EL DORADO				
						PARK				
1236		08/20 AP		01/15/20	0000000	BUILDERS SELECT LLC	135.00			01/30/20
						BLADE SHARPENING				
						ACCOUNT TOTAL	240.00	.00	240.00	
						FUND TOTAL	65,465.06	2,475.00	62,990.06	
FUND 203 TAX INCREMENT FINANCING										
FUND 206 STREET CONSTRUCTION FUND										
206-6637-436.72-16						OPERATING SUPPLIES / TOOLS				
1237		08/20 AP		01/09/20	0000000	MENARDS-CEDAR FALLS	29.99			01/30/20
						FILTER FOR SHOP VAC				
						ACCOUNT TOTAL	29.99	.00	29.99	
206-6637-436.72-57 OPERATING SUPPLIES / ICE CONTROL										
1237		08/20 AP		01/17/20	0000000	TRACTOR SUPPLY CO.	1.49			01/30/20
						BRINE HOSE BARB				
1237		08/20 AP		01/14/20	0000000	MENARDS-CEDAR FALLS	77.06			01/30/20
						MAILBOX AND SUPPLIES				
						ACCOUNT TOTAL	78.55	.00	78.55	
206-6637-436.73-32 OTHER SUPPLIES / STREETS										
1251		08/20 AP		12/31/19	0000000	NAPA AUTO PARTS	106.80			01/30/20
						PARTS & EXPENSES DEC 2019				
						ACCOUNT TOTAL	106.80	.00	106.80	
206-6637-436.93-01 EQUIPMENT / EQUIPMENT										
1251		08/20 AP		01/09/20	0000000	SCHOOL BUS SALES	4,189.74			01/30/20
						INSTALLED TOMMY GATE #237				
						ACCOUNT TOTAL	4,189.74	.00	4,189.74	

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 PROGRAM GM360L
 CITY OF CEDAR FALLS

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FUND 206 STREET CONSTRUCTION FUND									
206-6647-436.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES									
1237		08/20	AP	01/15/20	0000000 O'DONNELL ACE HARDWARE	4.80		01/30/20	
		NUTS BOLTS							
1236		08/20	AP	01/14/20	0000000 ECHO GROUP, INC.	16.13		01/30/20	
		ELECTRICAL PARTS							
1236		08/20	AP	01/09/20	0000000 ECHO GROUP, INC.	71.33		01/30/20	
		ELECTRICAL PARTS							
1251		08/20	AP	12/31/19	0000000 NAPA AUTO PARTS	23.18		01/30/20	
		PARTS & EXPENSES DEC 2019							
		ACCOUNT TOTAL					115.44	.00	115.44
206-6647-436.83-06 TRANSPORTATION&EDUCATION / EDUCATION									
1251		08/20	AP	01/21/20	0000000 ATHENS TECHNICAL SPECIALISTS, CERTIFICATION & TRAINING	375.00		01/30/20	
		MMV TESTER							
		ACCOUNT TOTAL					375.00	.00	375.00
		FUND TOTAL					4,895.52	.00	4,895.52
FUND 215 HOSPITAL FUND									
FUND 216 POLICE BLOCK GRANT FUND									
FUND 217 SECTION 8 HOUSING FUND									
217-2214-432.72-11 OPERATING SUPPLIES / DUES, BOOKS, MAGAZINES									
1279		08/20	AP	01/29/20	0000000 IOWA NAHRO	100.00		01/30/20	
		MEMBERSHIP-2020-CITY							
		ACCOUNT TOTAL					100.00	.00	100.00
		FUND TOTAL					100.00	.00	100.00
FUND 223 COMMUNITY BLOCK GRANT									
223-2224-432.81-01 PROFESSIONAL SERVICES / PROFESSIONAL SERVICES									
1228		08/20	AP	12/31/19	0000000 IOWA NORTHLAND REGIONAL CO. O	134.05		01/30/20	
		ENTITLEMENT AGENCY AWARD							
1228		08/20	AP	12/31/19	0000000 IOWA NORTHLAND REGIONAL CO. O	967.90		01/30/20	
		ENTITLEMENT PLAN REPORTS							
1228		08/20	AP	12/31/19	0000000 IOWA NORTHLAND REGIONAL CO. O	538.71		01/30/20	
		ENTITLEMENT SEWER LINING							
		ACCOUNT TOTAL					1,640.66	.00	1,640.66
223-2224-432.89-59 MISCELLANEOUS SERVICES / NBRHD INFRASTRCT IMPRVMT									
1213		08/20	AP	01/23/20	0000000 SEWER FUND	102,197.46		01/30/20	

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GROUP	PO	ACCTG	----	TRANSACTION----					
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 223 COMMUNITY BLOCK GRANT									
223-2224-432.89-59 MISCELLANEOUS SERVICES / NBRHD INFRASTRCT IMPRVMT continued									
3214-CDBG SLIPLINING 2019 REPAY SEWER FUND									
PROJECT#: 023214									
1266		08/20	AP	01/17/20	0000000	MUNICIPAL PIPE TOOL CO., INC.	147,802.54		01/30/20
SLIPLINING - 2019									
PROJECT#: 023214									
ACCOUNT TOTAL							250,000.00	.00	250,000.00
223-2234-432.81-01 PROFESSIONAL SERVICES / PROFESSIONAL SERVICES									
1228		08/20	AP	12/31/19	0000000	IOWA NORTHLAND REGIONAL CO. O	433.84		01/30/20
ENTITLEMENT REHAB TA DECEMBER EXPENSES									
1228		08/20	AP	12/31/19	0000000	IOWA NORTHLAND REGIONAL CO. O	164.85		01/30/20
ENTITLEMENT REPAIR GA DECEMBER EXPENSES									
ACCOUNT TOTAL							598.69	.00	598.69
FUND TOTAL							252,239.35	.00	252,239.35
FUND 224 TRUST & AGENCY									
FUND 242 STREET REPAIR FUND									
242-1240-431.92-44 STRUCTURE IMPROV & BLDGS / STREET RECONSTRUCTION									
1229		08/20	AP	01/24/20	0000000	PETERSON CONTRACTORS	15,179.71		01/30/20
3153-2019 STREET CONST.									
PROJECT#: 023153									
ACCOUNT TOTAL							15,179.71	.00	15,179.71
242-1240-431.97-79 TIF BOND PROJECTS / RIDGEWAY AVE RECONSTRUCT									
1229		08/20	AP	01/20/20	0000000	PETERSON CONTRACTORS	5,700.00		01/30/20
3172-RIDGEWAY AVE. RECON									
PROJECT#: 023172									
ACCOUNT TOTAL							5,700.00	.00	5,700.00
FUND TOTAL							20,879.71	.00	20,879.71
FUND 254 CABLE TV FUND									
254-1088-431.92-01 STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS									
1213		08/20	AP	01/08/20	0000000	B & H PHOTO-VIDEO-PRO AUDIO	2,236.68		01/30/20
JVC SCOREBOARD INTERFACE PO 56467									
ACCOUNT TOTAL							2,236.68	.00	2,236.68

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 254 CABLE TV FUND										
FUND TOTAL							2,236.68	.00	2,236.68	
FUND 258 PARKING FUND										
258-5531-435.81-48						PROFESSIONAL SERVICES / CONTRACT SERVICES				
1213		08/20 AP		11/30/19	0000000	DUNCAN SOLUTIONS, INC.	5,127.80			01/30/20
						PARKING FEES-NOV 2019				
ACCOUNT TOTAL							5,127.80	.00	5,127.80	
258-5531-435.92-01						STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS				
1213		08/20 AP		12/13/19	0000000	SIGNS BY TOMORROW	3,987.00			01/30/20
						SIGNS-DT LOT IDENTIFICATI				
		PROJECT#:		062521						
ACCOUNT TOTAL							3,987.00	.00	3,987.00	
258-5531-435.93-01						EQUIPMENT / EQUIPMENT				
1260		08/20 AP		01/13/20	0000000	IPS GROUP, INC	47,935.00			01/30/20
						PAY STATIONS				
		PROJECT#:		062521		PARKING IMPLEMENTATION				
1260		08/20 AP		01/08/20	0000000	IPS GROUP, INC	225.00			01/30/20
						PAY STATION EQUIPMENT				
		PROJECT#:		062521		PARKING IMPLEMENTATION				
ACCOUNT TOTAL							48,160.00	.00	48,160.00	
FUND TOTAL							57,274.80	.00	57,274.80	
FUND 261 TOURISM & VISITORS										
261-2291-423.73-55						OTHER SUPPLIES / MEDIA				
1265		08/20 AP		01/10/20	0000000	hour MEDIA, LLC	2,228.00			01/30/20
						JAN/FEB2020 AAA LIVING AD				
1265		08/20 AP		12/31/19	0000000	ZLR IGNITION	418.75			01/30/20
						MONTHLY MANAGMENT/ADMIN/				
						REPORT				
1265		08/20 AP		12/31/19	0000000	ZLR IGNITION	617.31			01/30/20
						DEC INSTAGRAM/FACEBOOK				
1265		08/20 AP		12/31/19	0000000	ZLR IGNITION	1,074.50			01/30/20
						DEC GOOGLE PAID SEARCH				
1265		08/20 AP		12/31/19	0000000	ZLR IGNITION	227.56			01/30/20
						DEC TWITTER				
1265		08/20 AP		08/06/19	0000000	CEDAR FALLS, CITY OF	167.50			01/30/20
						JAN 22 2020 LITTLE VILLAG				
						AD				
ACCOUNT TOTAL							4,733.62	.00	4,733.62	

GROUP NBR	PO NBR	ACCTG PER.	CD	-----TRANSACTION----- DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 261 TOURISM & VISITORS									
261-2291-423.85-20				08/20 AP 01/15/20	0000000	UTILITIES / INTERNET SERVICE SPINUTECH WEB DESIGN, INC.	185.00		01/30/20
1265						ANNUAL SSL CERTIFICATE			
ACCOUNT TOTAL							185.00	.00	185.00
261-2291-423.85-23 UTILITIES / BUILDING MAINTENANCE									
261-2291-423.85-23				08/20 AP 01/16/20	0000000	CITY LAUNDERING CO. BIWEEKLY MAT SERVICE	10.00		01/30/20
1265									
ACCOUNT TOTAL							10.00	.00	10.00
261-2291-423.85-51 UTILITIES / EVENTS, BIDS, & SPONSORS									
261-2291-423.85-51				08/20 AP 01/15/20	0000000	SPECIAL OCCASIONS TABLES/LINENS FOR VOLUNTR ON TAP 2020	224.70		01/30/20
1265									
ACCOUNT TOTAL							224.70	.00	224.70
FUND TOTAL							5,153.32	.00	5,153.32
FUND 262 SENIOR SERVICES & COMM CT									
FUND 291 POLICE FORFEITURE FUND									
FUND 292 POLICE RETIREMENT FUND									
FUND 293 FIRE RETIREMENT FUND									
FUND 294 LIBRARY RESERVE									
FUND 295 SOFTBALL PLAYER CAPITAL									
FUND 296 GOLF CAPITAL									
FUND 297 REC FACILITIES CAPITAL									
297-2253-423.92-01				08/20 AP 01/27/20	0000000	STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS FAILOR HURLEY CONSTRUCTION	5,013.80		01/30/20
1240						PROJECT FINAL-AQUATIC CTR PUMB BLDG & GARBAGE ENCLO			
297-2253-423.92-01				08/20 AP 12/01/19	0000000	FAILOR HURLEY CONSTRUCTION FALLS GARBAGE ENCLOSURE	24,373.20		01/30/20
1240						FALLS PUMP BUILDING			
ACCOUNT TOTAL							29,387.00	.00	29,387.00
FUND TOTAL							29,387.00	.00	29,387.00
FUND 298 HEARST CAPITAL									

GROUP	PO	ACCTG	-----TRANSACTION-----			DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION		BALANCE
								POST DT
FUND 311						DEBT SERVICE FUND		
FUND 402						WASHINGTON PARK FUND		
FUND 404						FEMA		
FUND 405						FLOOD RESERVE FUND		
FUND 407						VISION IOWA PROJECT		
FUND 408						STREET IMPROVEMENT FUND		
FUND 430						2004 TIF BOND		
430-1220-431.97-52						TIF BOND PROJECTS / PETER MELENDY PARK		
1229		08/20	AP	12/31/19	0000000	SNYDER & ASSOCIATES, INC.	870.00	01/30/20
						3208-PETER MELENDY PARK		
						SERVICES THRU 11/30/19		
PROJECT#:						023208		
ACCOUNT TOTAL						870.00	0.00	870.00
430-1220-431.97-64						TIF BOND PROJECTS / VIKING ROAD EXTENSION		
1229		08/20	AP	12/31/19	0000000	SNYDER & ASSOCIATES, INC.	15,278.93	01/30/20
						3189-INDUSTRIAL PARK EXP.		
						SERVICES THRU 11/30/19		
PROJECT#:						023189		
ACCOUNT TOTAL						15,278.93	0.00	15,278.93
FUND TOTAL						16,148.93	0.00	16,148.93
FUND 431						2014 BOND		
FUND 432						2003 BOND		
FUND 433						2001 TIF		
FUND 434						2000 BOND		
FUND 435						1999 TIF		
FUND 436						2012 BOND		
FUND 437						2018 BOND		
437-1220-431.98-86						CAPITAL PROJECTS / GREENHILL ROAD LIGHTING		
1229		08/20	AP	01/15/20	0000000	CEDAR FALLS UTILITIES	41,307.84	01/30/20
						3203-GREENHILL EXT LIGHT.		
						STREET LIGHT CONTRIBUTION		
PROJECT#:						023203		
ACCOUNT TOTAL						41,307.84	0.00	41,307.84
FUND TOTAL						41,307.84	0.00	41,307.84
FUND 438						2020 BOND FUND		
438-1220-431.95-27						BOND FUND PROJECTS / UNION ROAD TRAIL		
1229		08/20	AP	01/16/20	0000000	SNYDER & ASSOCIATES, INC.	6,816.26	01/30/20
						3217-UNION ROAD TRAIL		
						SERVICES THRU 12/31/19		
PROJECT#:						023217		
ACCOUNT TOTAL						6,816.26	0.00	6,816.26

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FUND 438 2020 BOND FUND										
					FUND TOTAL		6,816.26	.00	6,816.26	
FUND 439 2008 BOND FUND										
FUND 443 CAPITAL PROJECTS										
					443-1220-431.94-32 CAPITAL PROJECTS / SUSTAINABILITY					
	1236			08/20 AP	01/06/20 0000000	CD LLC, DBA CARBON DAY AUTOMO EV CHARGER FOR #PO2	2,562.75			01/30/20
					ACCOUNT TOTAL		2,562.75	.00	2,562.75	
					FUND TOTAL		2,562.75	.00	2,562.75	
FUND 472 PARKADE RENOVATION										
FUND 473 SIDEWALK ASSESSMENT										
					473-1220-431.98-99 CAPITAL PROJECTS / SIDEWALK SPECIAL ASSESSMT					
	1229			08/20 AP	01/06/20 0000000	FELDMAN CONCRETE	3,960.29			01/30/20
					PROJECT#: 023164					
	1259			07/20 AP	11/26/19 0132982	FELDMAN CONCRETE		75,966.48		01/27/20
					VOID CHECK-NEW AMOUNT	3164-2019 SIDEWALK ASSESS				
					PROJECT#: 023164					
					ACCOUNT TOTAL		3,960.29	75,966.48	72,006.19-	
					FUND TOTAL		3,960.29	75,966.48	72,006.19-	
FUND 483 ECONOMIC DEVELOPMENT										
FUND 484 ECONOMIC DEVELOPMENT LAND										
FUND 541 2018 STORM WATER BONDS										
FUND 544 2008 SEWER BONDS										
FUND 545 2006 SEWER BONDS										
					545-6655-436.96-81 SEWER BOND PROJECTS / DRY RUN CREEK SAN SEW IMP					
	1229			08/20 AP	01/15/20 0000000	SNYDER & ASSOCIATES, INC.	1,064.00			01/30/20
					PROJECT#: 023096	3096-DRYRUN CREEK SAN SEW SERVICES THRU 12/31/19				
					ACCOUNT TOTAL		1,064.00	.00	1,064.00	
					FUND TOTAL		1,064.00	.00	1,064.00	

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FUND 546 SEWER IMPROVEMENT FUND										
FUND 547 SEWER RESERVE FUND										
FUND 548 1997 SEWER BOND FUND										
FUND 549 1992 SEWER BOND FUND										
FUND 550 2000 SEWER BOND FUND										
FUND 551 REFUSE FUND										
551-6685-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
1251		08/20 AP		01/22/20	0000000	O'DONNELL ACE HARDWARE AIR FRESHNER	10.08			01/30/20
ACCOUNT TOTAL							10.08	.00	10.08	
551-6685-436.72-19 OPERATING SUPPLIES / PRINTING										
1237		08/20 AP		01/14/20	0000000	PARKADE PRINTER, INC. REFUSE LABEL TAGS	170.34			01/30/20
ACCOUNT TOTAL							170.34	.00	170.34	
551-6685-436.73-01 OTHER SUPPLIES / REPAIR & MAINT. SUPPLIES										
1251		08/20 AP		01/16/20	0000000	MENARDS-CEDAR FALLS MISTING SYSTEM REPAIR	72.23			01/30/20
1237		08/20 AP		01/09/20	0000000	MENARDS-CEDAR FALLS RUSTOL SPRAY,MISC SUPPLIE	43.54			01/30/20
ACCOUNT TOTAL							115.77	.00	115.77	
551-6685-436.73-05 OTHER SUPPLIES / OPERATING EQUIPMENT										
1251		08/20 AP		12/31/19	0000000	NAPA AUTO PARTS PARTS & EXPENSES DEC 2019	230.85			01/30/20
ACCOUNT TOTAL							230.85	.00	230.85	
551-6685-436.87-02 RENTALS / MATERIAL DISPOSAL/HANDLIN										
1251		08/20 AP		01/17/20	0000000	MIDWEST ELECTRONIC RECOVERY ELECTRONICS RECYCLING	1,663.40			01/30/20
1251		08/20 AP		01/11/20	0000000	LIBERTY TIRE RECYCLING, LLC SCRAP TIRE RECYCLING	473.23			01/30/20
1237		08/20 AP		01/01/20	0000000	REPUBLIC SERVICES OF IOWA 2 SPOOLS BALING WIRE FOR RECYCLING CENTER	2,656.52			01/30/20
1251		08/20 AP		11/13/19	0000000	ACCENT WIRE WIRE TIER TRAINING IN RE-	550.00			01/30/20
ACCOUNT TOTAL							5,343.15	.00	5,343.15	
FUND TOTAL							5,870.19	.00	5,870.19	

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 552 SEWER RENTAL FUND										
552-6655-1266	436.72-17	08/20 AP		01/16/20	0000000	OPERATING SUPPLIES / UNIFORMS COVER-ALL EMBROIDERY, INC. LOGO HATS	216.00			01/30/20
ACCOUNT TOTAL							216.00	.00	216.00	
552-6655-436.72-60 OPERATING SUPPLIES / SAFETY SUPPLIES										
552-6655-1266	08/20 AP	01/17/20	0000000			CINTAS FIRST AID & SAFETY 1ST AID STATION SUPPLIES	151.73			01/30/20
ACCOUNT TOTAL							151.73	.00	151.73	
552-6655-436.73-05 OTHER SUPPLIES / OPERATING EQUIPMENT										
552-6655-1266	08/20 AP	01/15/20	0000000			O'DONNELL ACE HARDWARE TOOLS, PIPE	14.38			01/30/20
ACCOUNT TOTAL							14.38	.00	14.38	
552-6655-436.73-27 OTHER SUPPLIES / IOWA ONE CALL										
552-6655-1236	08/20 AP	01/14/20	0000000			IOWA ONE CALL IA ONE CALLS - DEC 2019	180.00			01/30/20
ACCOUNT TOTAL							180.00	.00	180.00	
552-6665-436.73-05 OTHER SUPPLIES / OPERATING EQUIPMENT										
552-6665-1266	08/20 AP	01/23/20	0000000			O'DONNELL ACE HARDWARE DEICER, SHOVELS	71.92			01/30/20
552-6665-1266	08/20 AP	01/20/20	0000000			CAMPBELL SUPPLY WATERLOO BATTERIES	73.80			01/30/20
552-6665-1266	08/20 AP	01/08/20	0000000			HUPP ELECTRIC MOTORS MAGNETIC CONTACTOR	121.68			01/30/20
552-6665-1251	08/20 AP	12/31/19	0000000			NAPA AUTO PARTS PARTS & EXPENSES DEC 2019	46.78			01/30/20
ACCOUNT TOTAL							314.18	.00	314.18	
552-6665-436.73-06 OTHER SUPPLIES / BUILDING REPAIR										
552-6665-1266	08/20 AP	01/23/20	0000000			SHERWIN-WILLIAMS COMPANY PAINT - SUPPLIES	194.67			01/30/20
ACCOUNT TOTAL							194.67	.00	194.67	
552-6665-436.73-36 OTHER SUPPLIES / SAN. LIFT STATION SUPP.										
552-6665-1266	08/20 AP	01/20/20	0000000			ZIMMER & FRANCESCO, INC.	1,382.00			01/30/20

GROUP	PO	ACCTG	-----TRANSACTION-----							
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	POST DT	CURRENT BALANCE
FUND 552 SEWER RENTAL FUND										
552-6665-436.73-36 OTHER SUPPLIES / SAN. LIFT STATION SUPP. continued										
						L.S. PUMP PARTS				
1266		08/20 AP		12/13/19	0000000	BDI-BEARING SERVICE COMPANY	262.05			01/30/20
						BEARING				
1266		08/20 AP		12/12/19	0000000	BDI-BEARING SERVICE COMPANY	223.68			01/30/20
						BEARINGS - FLASHLIGHT				
ACCOUNT TOTAL							1,867.73	.00		1,867.73
552-6665-436.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE										
1266		08/20 AP		01/02/20	0000000	YOUNG PLUMBING & HEATING	277.50			01/30/20
						FURNACE REPAIR				
1266		08/20 AP		12/17/19	0000000	RASMUSSEN CO., THE	175.00			01/30/20
						CRANE SERVICE				
ACCOUNT TOTAL							452.50	.00		452.50
552-6665-436.86-12 REPAIR & MAINTENANCE / TOWELS										
1266		08/20 AP		01/27/20	0000000	CITY LAUNDERING CO.	38.75			01/30/20
						MATS, TOWELS				
1266		08/20 AP		01/13/20	0000000	CITY LAUNDERING CO.	38.75			01/30/20
						MATS, TOWELS				
ACCOUNT TOTAL							77.50	.00		77.50
552-6665-436.86-29 REPAIR & MAINTENANCE / LAB & TESTING										
1266		08/20 AP		01/24/20	0000000	TESTAMERICA LABORATORIES, INC	2,299.00			01/30/20
						LAB TESTS				
ACCOUNT TOTAL							2,299.00	.00		2,299.00
FUND TOTAL							5,767.69	.00		5,767.69
FUND 553 2004 SEWER BOND										
FUND 555 STORM WATER UTILITY										
555-2230-432.73-34 OTHER SUPPLIES / STORM SEWERS										
1237		08/20 AP		01/10/20	0000000	O'DONNELL ACE HARDWARE	23.96			01/30/20
						CONCRETE MIX-COLLAR AT				
						QUAIL HOLLOW PROJ				
1237		08/20 AP		01/09/20	0000000	MENARDS-CEDAR FALLS	12.66			01/30/20
						CONCRETE FOR COLLAR				
1236		08/20 AP		01/08/20	0000000	BENTON'S READY MIX CONCRETE,	377.50			01/30/20
						CONCRETE - APRON QUAIL				
						HOLLOW				
ACCOUNT TOTAL							414.12	.00		414.12

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 555 STORM WATER UTILITY										
FUND TOTAL							414.12	.00	414.12	
FUND 570 SEWER ASSESSMENT										
FUND 606 DATA PROCESSING FUND										
606-1078-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
1213		08/20 AP		01/15/20	0000000	OFFICE DEPOT 80LB PAPER-ANGIE	73.45			01/30/20
ACCOUNT TOTAL							73.45	.00	73.45	
606-1078-441.81-42 PROFESSIONAL SERVICES / CJIS OPERATION										
1283		08/20 AP		01/21/20	0000000	BLACK HAWK CO.CJIS FY'20 2ND 1/2 OPERATE EXP	9,726.73			01/30/20
ACCOUNT TOTAL							9,726.73	.00	9,726.73	
606-1078-441.93-01 EQUIPMENT / EQUIPMENT										
1260		08/20 AP		01/21/20	0000000	IT SAVVY, LLC FUJITSU LAPTOP	979.00			01/30/20
1260		08/20 AP		01/21/20	0000000	IT SAVVY, LLC (3)WORKSTATIONS	5,085.00			01/30/20
1260		08/20 AP		01/21/20	0000000	IT SAVVY, LLC (3)HP Z2G4, (4)NVIDIA CRDS	11,833.00			01/30/20
ACCOUNT TOTAL							17,897.00	.00	17,897.00	
FUND TOTAL							27,697.18	.00	27,697.18	
FUND 680 HEALTH INSURANCE FUND										
FUND 681 HEALTH SEVERANCE										
FUND 682 HEALTH INSURANCE - FIRE										
FUND 685 VEHICLE MAINTENANCE FUND										
685-6698-446.72-05 OPERATING SUPPLIES / GAS & OIL										
1251		08/20 AP		01/20/20	0000000	HTP ENERGY GASOHOL - 1500 BLUFF ST	16,426.35			01/30/20
1236		08/20 AP		01/14/20	0000000	HTP ENERGY DIESEL #1 SLPIT 1500 BLUF	7,591.82			01/30/20
1236		08/20 AP		01/14/20	0000000	HTP ENERGY DIESEL #1 SLPIT 2200 TECH	8,673.86			01/30/20
1236		08/20 AP		12/31/19	0000000	AIRGAS USA, LLC WELDING GAS	65.55			01/30/20
1251		08/20 AP		12/31/19	0000000	NAPA AUTO PARTS PARTS & EXPENSES DEC 2019	6,955.63			01/30/20
ACCOUNT TOTAL							39,713.21	.00	39,713.21	

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	----TRANSACTION---- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 685 VEHICLE MAINTENANCE FUND									
685-6698-446.72-16						OPERATING SUPPLIES / TOOLS			
1251		08/20 AP		12/31/19	0000000	NAPA AUTO PARTS	327.61		01/30/20
						PARTS & EXPENSES DEC 2019			
						ACCOUNT TOTAL	327.61	.00	327.61
685-6698-446.73-04 OTHER SUPPLIES / VEHICLE SUPPLIES									
1251		08/20 AP		01/21/20	0000000	C & C WELDING & SANDBLASTING	175.20		01/30/20
						WESTERN PLOW CYLINDER #235			
1251		08/20 AP		01/15/20	0000000	AIRGAS USA, LLC	155.97		01/30/20
						WELDING SUPPLIES			
1236		08/20 AP		01/10/20	0000000	LAWSON PRODUCTS, INC.	1,169.01		01/30/20
						SCREWS,SHRINK TUBES,PLUGS FITTINGS			
1236		08/20 AP		01/09/20	0000000	GENERAL SHEET METAL WORK	117.08		01/30/20
						STAINLESS STEEL SUPPLIES			
1236		08/20 AP		01/08/20	0000000	AIRGAS USA, LLC	414.82		01/30/20
						WELDING SUPPLIES			
1236		08/20 AP		01/07/20	0000000	AIRGAS USA, LLC	57.02		01/30/20
						WELDING SCREEN			
1251		08/20 AP		12/31/19	0000000	NAPA AUTO PARTS	54,591.70		01/30/20
						PARTS & EXPENSES DEC 2019			
1236		08/20 AP		12/12/19	0000000	LAWSON PRODUCTS, INC.	4.61		01/30/20
						CAP SCREWS			
1236		08/20 AP		12/12/19	0000000	LAWSON PRODUCTS, INC.	4.38		01/30/20
						CAP SCREWS			
1236		08/20 AP		12/12/19	0000000	LAWSON PRODUCTS, INC.	4.38		01/30/20
						CAP SCREWS			
1236		08/20 AP		12/12/19	0000000	LAWSON PRODUCTS, INC.	4.38		01/30/20
						CAP SCREWS			
						ACCOUNT TOTAL	56,698.55	.00	56,698.55
685-6698-446.86-11 REPAIR & MAINTENANCE / VEHICLE MAINT. SOFTWARE									
1251		08/20 AP		12/31/19	0000000	NAPA AUTO PARTS	1,157.83		01/30/20
						PARTS & EXPENSES DEC 2019			
						ACCOUNT TOTAL	1,157.83	.00	1,157.83
685-6698-446.86-12 REPAIR & MAINTENANCE / TOWELS									
1236		08/20 AP		01/16/20	0000000	CITY LAUNDERING CO.	35.00		01/30/20
						SHOP TOWELS			
						ACCOUNT TOTAL	35.00	.00	35.00
685-6698-446.86-15 REPAIR & MAINTENANCE / TIRE REPAIRS									
1251		08/20 AP		12/31/19	0000000	NAPA AUTO PARTS	541.12		01/30/20

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NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE
									POST DT
FUND 685 VEHICLE MAINTENANCE FUND									
685-6698-446.86-15 REPAIR & MAINTENANCE / TIRE REPAIRS						continued			
PARTS & EXPENSES DEC 2019									
ACCOUNT TOTAL							541.12	.00	541.12
685-6698-446.87-08 RENTALS / WORK BY OUTSIDE AGENCY									
1251		08/20 AP		01/10/20	0000000	WITHAM AUTO CENTERS	89.73		01/30/20
						REPLACE BELT AND MOTOR			
						MOUNT LABOR ONLY			
1251		08/20 AP		12/23/19	0000000	RASMUSSEN CO., THE	187.50		01/30/20
						TOWED SKID LOADER TO PUB			
						WORKS			
ACCOUNT TOTAL							277.23	.00	277.23
FUND TOTAL							98,750.55	.00	98,750.55
FUND 686 PAYROLL FUND									
FUND 687 WORKERS COMPENSATION FUND									
687-1902-457.51-02 INSURANCE / WORKERS COMP INSURANCE									
1213		08/20 AP		12/31/19	0000000	REDFERN,MASON,LARSEN & MOORE,	171.00		01/30/20
						LGL:W/C D DOUGLAS			
						12/20/19-12/31/19			
1213		08/20 AP		12/31/19	0000000	REDFERN,MASON,LARSEN & MOORE,	30.00		01/30/20
						LGL:W/C D KLATT			
						12/11/19			
ACCOUNT TOTAL							201.00	.00	201.00
FUND TOTAL							201.00	.00	201.00
FUND 688 LTD INSURANCE FUND									
FUND 689 LIABILITY INSURANCE FUND									
689-1902-457.51-05 INSURANCE / LIABILITY INSURANCE									
1213		08/20 AP		01/10/20	0000000	SWISHER & COHRT, P.L.C.	243.00		01/30/20
						LIAB:MALLAVARAPU			
						12/13/19-12/31/19			
1213		08/20 AP		01/10/20	0000000	SWISHER & COHRT, P.L.C.	152.00		01/30/20
						LIAB:SULENTIC			
						12/02/19-12/23/19			
1213		08/20 AP		12/31/19	0000000	REDFERN,MASON,LARSEN & MOORE,	180.00		01/30/20
						LIAB: J BALIK			
						12/02/19-12/27/19			
ACCOUNT TOTAL							575.00	.00	575.00
FUND TOTAL							575.00	.00	575.00

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FUND 724						TRUST & AGENCY			
FUND 727						GREENWOOD CEMETERY P-CARE			
FUND 728						FAIRVIEW CEMETERY P-CARE			
FUND 729						HILLSIDE CEMETERY P-CARE			
FUND 790						FLOOD LEVY			
						GRAND TOTAL	648,767.24	78,441.48	570,325.76