AGENDA
CITY OF CEDAR FALLS, IOWA
SPECIAL MEETING, CITY COUNCIL MEETING
MONDAY, APRIL 01, 2024
5:15 PM AT 220 CLAY STREET

Call to Order by the Mayor

Roll Call

Special Order of Business

1. Public hearing on the proposed FY2025 Property Tax Rate for the City of Cedar Falls.

   a) Receive and file proof of publication of notice of hearing. (Notice published 03/14/2024)

   b) Written communications filed with the City Clerk.

   c) Staff comments.

   d) Public comments.

   e) Council discussion.

Adjournment

FY 25 Budget Presentation
Proposed Tax Rate
Public Hearing

April 1, 2024

Budget Process

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

Budget Process

- January: Black Hawk County certifies valuations & Finance finalizes revenues
- February: City Council holds a budget worksession to set the proposed levy rate and the date of the special budget hearing (New requirements under HF718)
- March: The County sends a letter to all taxpayers which includes the maximum proposed total rate that the Council set and the date of the special hearing. (New requirements under HF718)

Budget Process

- April: The Council will need to hold two public hearings
  - **Public Hearing on the Proposed Property Tax Rate (Special time from regular City Council meeting – new requirement under HF718)**
  - **Public Hearing on Budget Adoption**
- By April 30th: Budget filed with County & State of Iowa

Public Hearing on Property Tax Rate

- The hearing must have its own meeting. (Tonight at a special time)
- No other city business can be discussed in the meeting. (Only 1 item on the agenda for this meeting)
- No resolution is required, only a hearing on the full proposed tax rate. ($11.93)
- The notice of the hearing must be published not less than 10, nor more than 20 days prior to the hearing. (Published by Courier on 3/14)

Public Hearing on Property Tax Rate

- Notice must be posted to website and social media on the same date that the publication or posting is made. (This was done as of 3/14 as well.)
- Budget adoption hearing cannot be set until the Proposed Property Tax Hearing has been completed.
- A hearing date for the budget adoption hearing can be set the same night as the proposed tax hearing, so long as it is at a separate and distinct meeting. (On tonight's regular agenda.)



Valuations

$Tax Rate

Taxes Paid

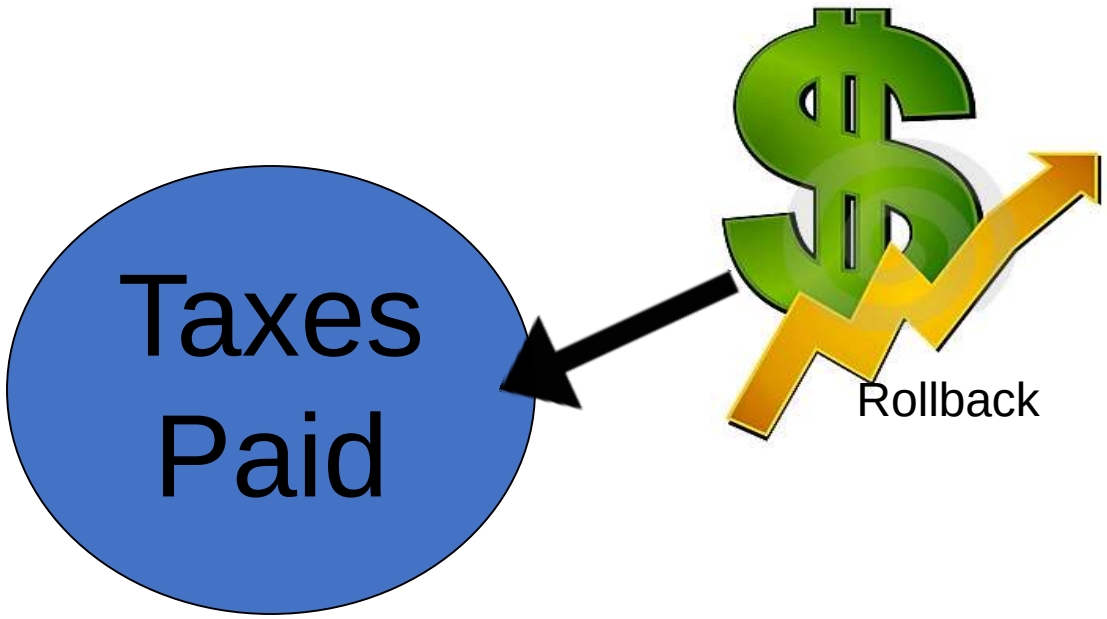


Property Valuations –

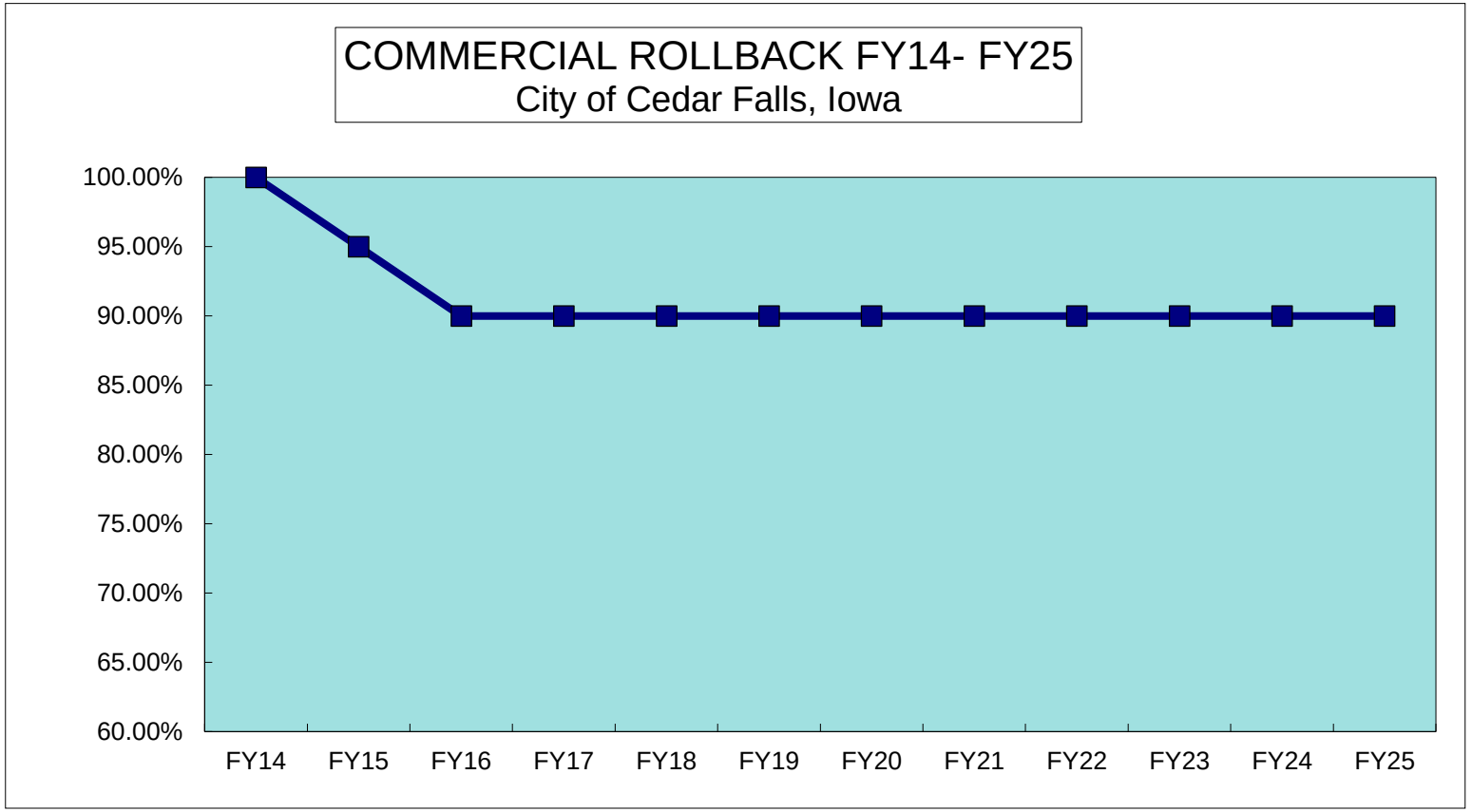
County-wide revaluation this year – Using an average of 20%



$100,000 $120,000



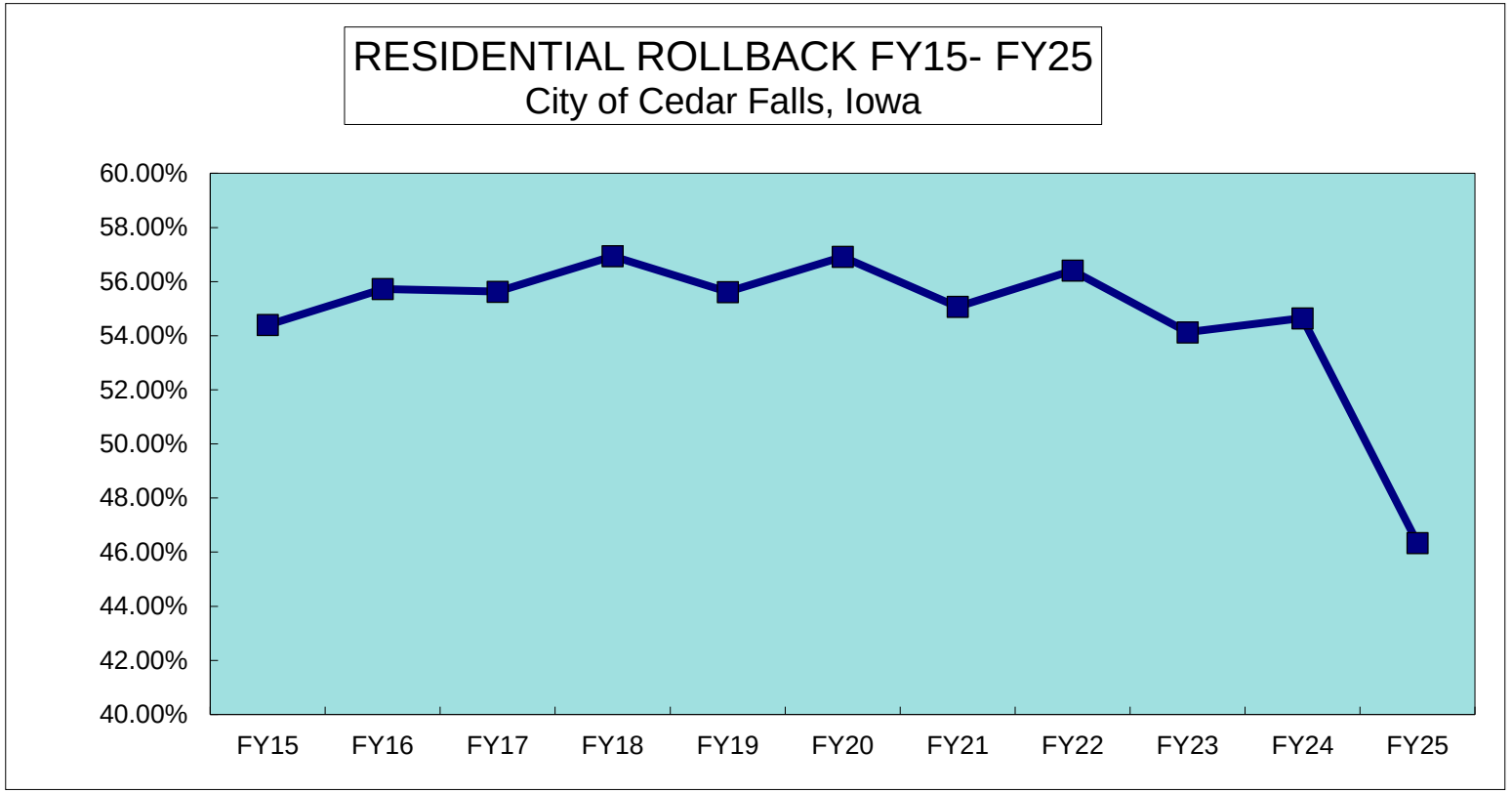
(Set by State)



- Rollback will be same for FY25 as FY24 at 90%.

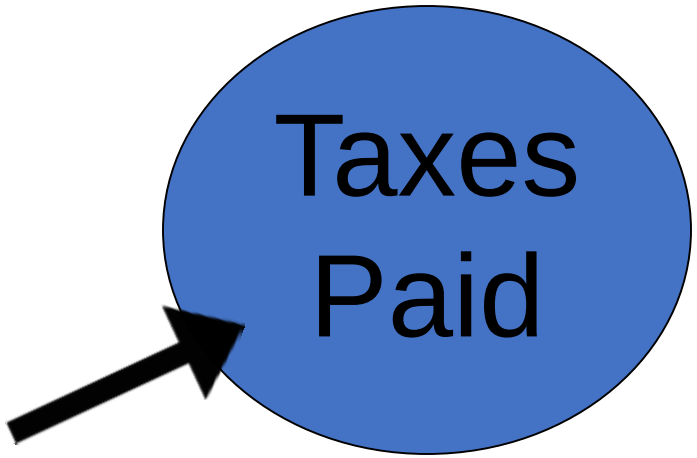
Legislation in 2023– Business Tax Credit

- Business Property Tax Reimbursement (BPTR)
- HF2552
- First $150,000 of taxable value on commercial/industrial taxed at residential rollback rate.
- State appropriated funds to backfill this amount (estimating it at $330,000 for Cedar Falls) – “Backfill 2.0”
- FY25 the second year for the credit and backfill.

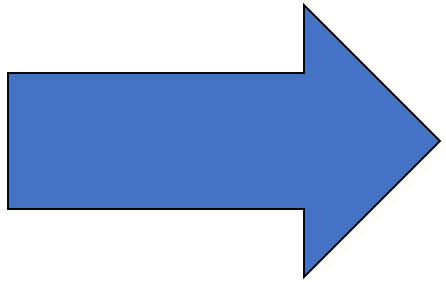


- Rollback factor for FY25 is 46.34% (FY24=54.65%)
- Fluctuating over the last few years up and down.
- When residential rollback goes down, tax burden shifts back to commercial/industrial.

$Tax Rate



FY24 $11.40



FY25 $11.93

Increase of 53 cents

FY24 Tax Rates – Other Cities

Property Tax Rate (FY24)
20 Largest Iowa Cities

City	FY24 Tax Rate	2020 Population	Abbre-viation
Dubuque	9.90	59,667	DU
Ankeny	9.90	67,887	AN
Urbandale	10.01	45,580	UR
Ames	10.20	66,427	AM
Johnston	10.86	24,064	JO
West Des Moines	10.90	68,723	WDM
Cedar Falls	**11.40**	**40,713**	**CF**
Bettendorf	12.65	39,102	BE
Mason City	13.99	27,338	MC
Marion	15.03	41,535	MR
Clinton	15.34	24,469	CL
Iowa City	15.63	74,828	IC
Sioux City	15.76	85,797	SC
Marshalltown	16.00	27,591	MA
Cedar Rapids	16.25	137,710	CR
Des Moines	16.61	214,133	DM
Davenport	16.78	101,724	DA
Council Bluffs	18.26	62,799	CB
Waterloo	19.73	67,314	WA
Fort Dodge	20.74	24,871	FD
Average	14.30		

Property Tax Effect – FY25

		Residential
Assessed Value	$	100,000
FY24 Rollback		54.65%
Rollback Value	$	54,650
FY24 Tax Rate		11.400
FY24 Taxes Paid	$	623.01
Assessed Value	$	100,000
FY25 Rollback		46.34%
Rollback Value	$	46,343
FY25 Tax Rate		11.930
FY25 Taxes Paid (Projected)	$	552.87
Change in Taxes Paid	**$**	**(70.14)**
Percentage Change		**-11.26%**

Property Tax Effect – FY25

	Commercial *	Commercial *
Assessed Value	$ 500,000	$ 100,000
FY24 Rollback	90.00%	90.00%
Rollback Value-Com/Ind-1st $150,000	$ 81,975	$ 54,650
Rollback Value-Com/Ind-Over $150,000	$ 315,000	$ -
Rollback Value-Com/Ind-Total	$ 396,975	$ 54,650
FY24 Tax Rate	11.400	11.400
FY24 Taxes Paid	$ 4,525.52	$ 623.01
Assessed Value	$ 500,000	$ 100,000
FY25 Rollback	90.00%	90.00%
Rollback Value-Com/Ind-1st $150,000	$ 69,514	$ 46,343
Rollback Value-Com/Ind-Over $150,000	$ 315,000	$ -
Rollback Value-Com/Ind-Total	$ 384,514	$ 46,343
FY25 Tax Rate	11.930	11.930
FY25 Taxes Paid (Projected)	$ 4,587.25	$ 552.87
Change in Taxes Paid	**$ 61.74**	**$ (70.14)**
Percentage Change	**1.36%**	**-11.26%**

Total Proposed Levy - Letters

Tax Rate Comparison - Current VS. Proposed

Residential property with an actual/assessed value of $100,000	Current Year Certified 2023/2024	Budget Year Certified 2023/2024	Percent Change
City Regular Resident	$623	$553	-11.24%

Commercial property with an actual/assessed value of $100,000	Current Year Certified 2023/2024	Budget Year Certified 2023/2024	Percent Change
City Regular Commercial	$623	$553	-11.24%

Property Tax Effect – FY25

	Residential	Commercial	Industrial
Assessed Value	$ 100,000	$ 500,000	$ 1,000,000
FY24 Rollback	54.65%	90.00%	90.00%
Rollback Value	$ 54,650	$ 450,000	$ 900,000
FY24 Tax Rate	11.400	11.400	11.400
FY24 Taxes Paid	$ 623.01	$ 5,130.00	$ 10,260.00
FY25 Value	$ 100,000	$ 500,000	$ 1,000,000
Revaluation	20.00%	20.00%	20.00%
Assessed Value	$ 120,000	$ 600,000	$ 1,200,000
FY25 Rollback	46.34%	90.00%	90.00%
Rollback Value	$ 55,611	$ 540,000	$ 1,080,000
FY25 Tax Rate	11.930	11.930	11.930
FY25 Taxes Paid (Projected)	$ 663.44	$ 6,442.20	$ 12,884.40
Change in Taxes Paid	**$ 40.43**	**$ 1,312.20**	**$ 2,624.40**
Percentage Change	**6.49%**	**25.58%**	**25.58%**

Illustrates the Tax Burden Shift

FY25 Property Tax Levy

Iowa Department of Management NOT FOR PUBLICATION	Current Year Certified Property Tax 2023/2024	Budget Year Effective Property Tax 2024/2025**	Budget Year Proposed Property Tax 2024/2025	Annual % CHG
Regular Taxable Valuation	2,065,050,971	2,156,146,618	2,156,146,618	
Combined General Fund Levy	$17,351,776	$17,351,776	$17,728,851	
Operation & Maintenance of Public Transit	$473,454	$473,454	$487,613	
Aviation Authority	$0	$0	$0	
Liability, Property & Self-Insurance Costs	$312,194	$312,194	$264,106	
Support of Local Emer. Mgmt. Commission	$1,102,138	$1,102,138	$1,191,616	
Unified Law Enforcement	$0	$0	$0	
Police & Fire Retirement	$1,121,674	$1,121,674	$1,520,515	
FICA & IPERS (if at CGFL levy limit)	$1,620,136	$1,620,136	$1,744,969	
Other Employee Benefits	$268,126	$268,126	$1,493,821	
Capital Projects	$0	$0	$0	
Debt Service Taxable Valuation	2,278,844,775	2,441,230,527	2,441,230,527	
Debt Service	$1,468,852	$1,468,852	$1,463,933	
Total City Non-Ag Property Tax	**$23,718,350**	**$23,718,350**	**$25,895,424**	**9.18%**
Total City Non-Ag Rate	**$11.40320**	**$10.92079**	**$11.93076**	

FY25 Salaries & Benefits

- Salary increases in accordance with union agreement (3.5%-5% range) and additional market adjustments.
- Additional health insurance contribution.
- New positions outlined at goal setting session were budgeted for FY25.

FY25 Salaries & Benefits

- Staffing Positions:
  - Aquatic Supervisor – One year overlap due to upcoming retirement to train new position.
  - Policy & Admin Specialist – Duties would include grant writing, assist in ERP implementation, policy development, and special projects.
  - Property Acquisition – Be responsible for property acquisition on projects.
  - Public Safety Officer – To fund an additional School Resource Officer (SRO) position.

Looking Forward-Challenges - Revenues

- Backfill continued to be phased out. ($82,000/year)
- New Business Tax Credit – will State continue to fund the Backfill 2.0?
- HF718 – will have to reduce rate again next year and even years will not have revaluation.

Looking Forward – Challenges - Expenses

- Health insurance costs
- Personnel costs
- Inflation effects
- Construction costs
- EMA costs

Looking Forward – "Tools"

- Saved up capital replacement funds for capital projects
- Continue to save a portion of the TIF release for future economic development
- Still have capacity in our trust and agency levy – this is really what helped us in FY25.
- Still have a very low debt rate.

Budget Schedule

- Feb. 19th – Hold committee meeting on budget to determine proposed property tax rate. Set date of special meeting on proposed property tax rate.
- March 5th – Required to provide Black Hawk County rate information and date of special meeting to include in mailing to all taxpayers
- March 14th – Publish the notice for special meeting and proposed tax rate
- April 1st – Hold a **special council meeting at 5:15 pm** to hold the Hearing for the proposed property tax rate
- April 1st – Set Public Hearing Date for Approval of the Budget
- April 4th – Publish the notice of the budget hearing
- April 15th – Hold Public Hearing on Budget Adoption

Certify Budget to County before deadline of April 30th

For Tonight

- Have the public hearing on the proposed tax rate and close that hearing.
- Set the public hearing on the adoption of the FY25 budget for April 15th during the regular council meeting. This resolution is on the Council agenda for tonight.
- Bring forward the budget at the proposed tax levy rate at $11.93 for April 15th or provide recommended changes to staff at this time to allow for changes at the April 15th meeting.

Questions?

City of Cedar Falls, Iowa

FY2025 – 2027 Preliminary Financial Plan

July 1, 2024 – June 30, 2027

Prepared by Finance and Business Operations

FY2025 – 2027 FINANCIAL PLAN City of Cedar Falls

MAYOR
Danny Laudick

CITY COUNCIL

Chris Latta
Daryl Kruse
Aaron Hawbaker
Hannah Crisman
Dustin Ganfield
Gil Schultz
Kelly Dunn

STAFF

City Administrator,
Ron Gaines

Community Development
Director, Stephanie Sheetz

Public Safety Services
Director, Craig Berte

Public Works
Director, Chase Schrage

Finance & Business Operations
Director, Jennifer Rodenbeck

TABLE OF CONTENTS
FY2025 – FY2027 FINANCIAL PLAN
CITY OF CEDAR FALLS

Reader's Guide . . . . . 1 - 1

Budget Message
- FY25 Summary Points . . . . . 2 - 1
- Budget Summary . . . . . 2 - 2
- Short-Term Financial Strategies . . . . . 2 - 4

Financial Impact
- Impact on Property Tax Levies . . . . . 3 - 1
- Trust and Agency Fund . . . . . 3 - 11
- Personnel Issues . . . . . 3 - 12
- Financial Issues . . . . . 3 - 17
- Management Issues . . . . . 3 - 33
- Policy Issues . . . . . 3 - 37

Budget Highlights
- General Fund . . . . . 4 - 1
- Cable TV . . . . . 4 - 11
- Data Processing . . . . . 4 - 11
- Parking Fund . . . . . 4 - 12
- Community Cntr & Senior Services . . . . . 4 - 12
- Hospital Fund . . . . . 4 - 13
- Trust and Agency . . . . . 4 - 14
- Debt Service . . . . . 4 - 15
- General Obligation Bond . . . . . 4 - 15
- TIF Bond Fund . . . . . 4 - 16
- Capital Projects . . . . . 4 - 16
- Block Grant Fund . . . . . 4 - 17
- Housing . . . . . 4 - 17
- Visitors and Tourism Services . . . . . 4 - 18
- Capital Reserves . . . . . 4 - 18
- Refuse Fund . . . . . 4 - 19
- Storm Water . . . . . 4 - 20
- Sewer Rental Fund . . . . . 4 - 21
- Sewer Revenue Bond . . . . . 4 - 22
- Street Repairs . . . . . 4 - 22
- Street Construction Fund . . . . . 4 - 23
- ARPA Fund . . . . . 4 - 24
- Vehicle Maintenance Fund . . . . . 4 - 24

General Fund . . . . . 5 - 1
- City Council . . . . . 5 - 11
- Mayor . . . . . 5 - 13
- City Administrator . . . . . 5 - 14
- Finance & Business Operations . . . . . 5 - 15

Administration . . . . . 5 - 17
Financial Services . . . . . 5 - 18
Human Resources . . . . . 5 - 19
Legal Services . . . . . 5 - 20
Public Records . . . . . 5 - 21
Library . . . . . 5 - 22
Community Development . . . . . 5 - 24
Administration . . . . . 5 - 26
Inspection Services . . . . . 5 - 27
Planning & Community Services . . . . . 5 - 28
Cultural Services . . . . . 5 - 29
Recreation . . . . . 5 - 30
Public Works . . . . . 5 - 31
Engineering . . . . . 5 - 33
Cemetery . . . . . 5 - 34
Golf . . . . . 5 - 35
Park . . . . . 5 - 36
Public Buildings . . . . . 5 - 37
Public Safety Services . . . . . 5 - 38
Fire . . . . . 5 - 41
Police . . . . . 5 - 42

Other Funds . . . . . 6 - 1
Finance & Business Operations . . . . . 6 - 8
Cable TV . . . . . 6 - 11
Data Processing . . . . . 6 - 12
Parking . . . . . 6 - 13
Community Cntr & Senior Serv . . . . . 6 - 14
Debt Service . . . . . 6 - 15
Hospital . . . . . 6 - 16
Trust and Agency . . . . . 6 - 17
General Obligation Bonds . . . . . 6 - 18
TIF Bond Fund . . . . . 6 - 19
Street Repairs . . . . . 6 - 20
Capital Projects . . . . . 6 - 21
Community Development . . . . . 6 - 22
Block Grant . . . . . 6 - 24
Housing . . . . . 6 - 25
Visitors and Tourism Services . . . . . 6 - 26
Capital Reserves . . . . . 6 - 27
Public Works . . . . . 6 - 28
Storm Water . . . . . 6 - 31
Refuse . . . . . 6 - 32
Sewer Rental . . . . . 6 - 33
Sewer & Storm Water Rev Bond . . . . . 6 - 34
Street Construction Fund . . . . . 6 - 35
Street Improvement . . . . . 6 - 36

ARPA Funds . . . . . 6 - 37
Vehicle Maintenance . . . . . 6 - 38

Long-Term Debt. . . . . 7 - 1

Capital Improvements Program . . . . . 8 - 1

Background Data
Full-Time and Part-Time Positions . . . . . 9 - 1
Building Trends. . . . . 9 - 12
Employment Trends . . . . . 9 - 19
Miscellaneous Statistics . . . . . 9 - 21
Glossary. . . . . 9 - 23

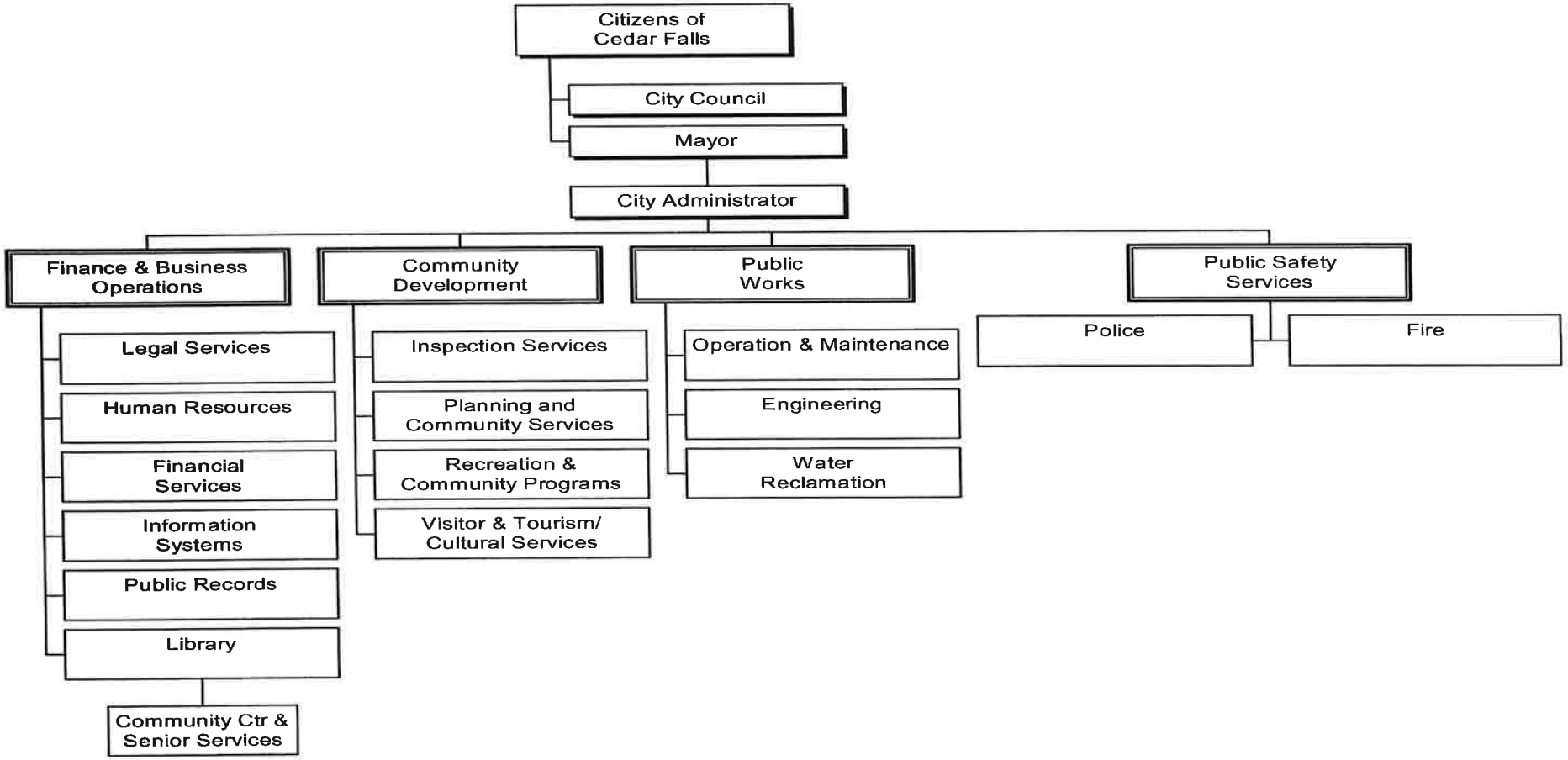
CEDAR FALLS Iowa

CITY OF CEDAR FALLS, IOWA

PRINCIPAL OFFICIALS
January 1, 2024

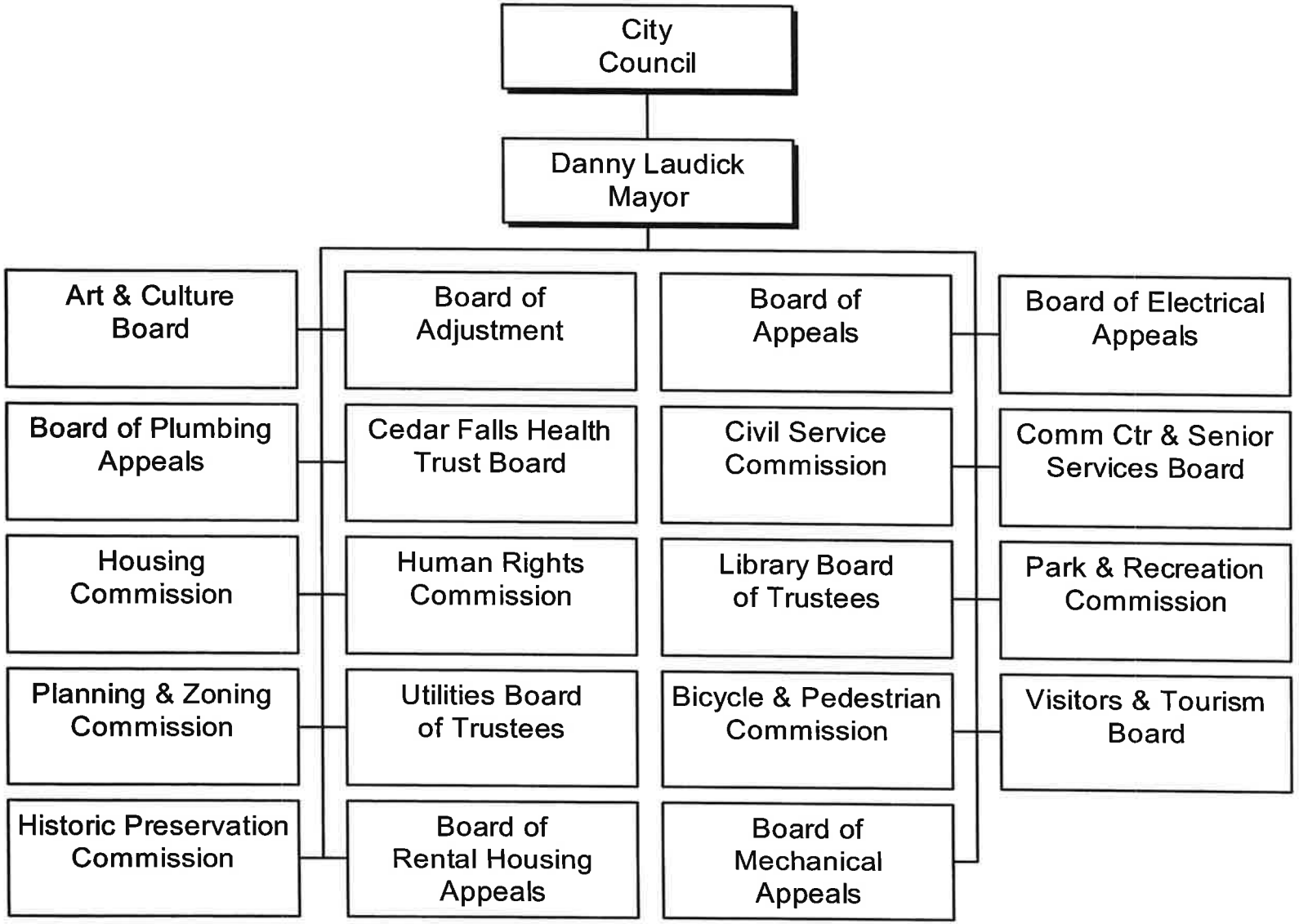
Title	Name
Mayor	Danny Laudick
Council Member – 1st Ward	Gil Schultz
Council Member – 2nd Ward	Chris Latta
Council Member – 3rd Ward	Daryl Kruse
Council Member – 4th Ward	Aaron Hawbaker
Council Member – 5th Ward	Dustin Ganfield
Council Member – At Large	Kelly Dunn
Council Member – At Large	Hannah Crisman
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	Craig Berte
Asst. Director of Public Safety /Fire Chief	John Zolondek
Asst. Director of Public Safety/Police Chief	Mark Howard
City Attorney	Kevin Rogers
Controller/City Treasurer	Lisa Roeding
Human Resources Manager	Bailey Schindel
City Clerk	Kim Kerr
Information Systems Manager	Julia Sorensen
Cedar Falls Public Library Director	Kelly Stern
Recreation & Community Programs Manager	Mike Soppe
V&T/Cultural Programs Manager	Jennifer Pickar
Planning & Community Services Manager	Karen Howard
Inspection Services Manager	Jamie Castle
City Engineer	David Wicke
Water Reclamation Manager	Tyler Griffin
O & M Parks Manager	Brian Heath
Cedar Falls Utilities General Manager	Steve Bernard

City of Cedar Falls, Iowa
Organizational Chart



Item 1.

City of Cedar Falls, Iowa
Boards and Commissions



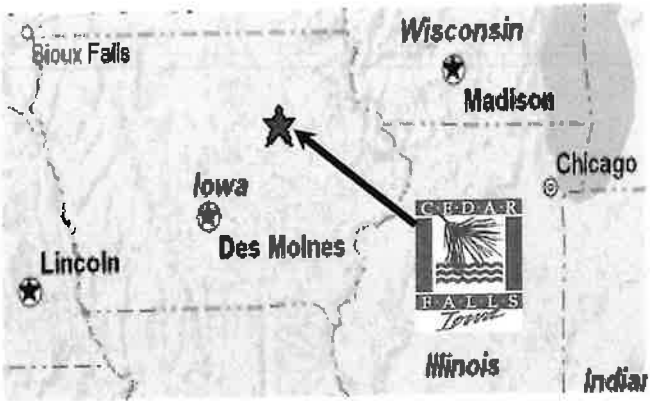
READER'S GUIDE

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 40,713, 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 and November 2023, the budget process for fiscal year 2024-2025 (FY2025) began. The Mayor, Council and the City Administrator discuss policies relating to the FY2025 budget through the goal setting process. The Department of Finance & Business Operations 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, revenue estimates are prepared 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 February 15th, 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 February a date for the total levy hearing is set.

By mid-March, 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 total levy public hearing. The City is required to provide certain information including the current year tax rate and date of this hearing to the County Auditor by March 5th. A notice showing the proposed city, county and school property tax rates and revenues for the budget year will be mailed to each taxpayer by March 20th. The notice of the levy hearing is also required to be published prior to the hearing. This hearing is then held by the City Council at a special and distinct hearing. This hearing should not occur prior to March 25th.

The Director of Finance & Business Operations publishes the budget estimate and notice of hearing on the budget 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-April and the Council adopts the proposed budget. 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 adopted budget is filed with the County Auditor and Iowa Department of Management by April 30th.

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 2023

By October 9	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. 10 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. 29	An estimate is made of all revenues, which the city will receive. The budget process is completed by Finance staff.

Budget Calendar 2024

By February 19	Presentation of Proposed Property Tax Rate to be included in new mailing requirement
By February 19	The Council sets date of special meeting Public Hearing
By March 5	Required to provide county auditor tax rate information and date of the special meeting to be included in the mailing to all taxpayers
By March 12	Notice of hearing published
By March 20	Mailings are sent by Black Hawk County
By April 1	Special Meeting on Public hearing at a separate time that same night
By April 1	Council set date of public adoption hearing
By April 4	Notice of hearing published
By April 15	Council hold budget adoption hearing
By April 30	Deadline for filing with County Auditor
By May 31	A City budget shall be amended for the current year

October 2023				
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			

November 2023				
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		

December 2023				
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

January 2024				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

February 2024				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	

March 2024				
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

April 2024				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

May 2024				
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

BUDGET OBJECTIVES

The FY2025 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. After the budget is approved, an appropriations resolution is presented to council that illustrates the line item detail.

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 four 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:

Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budget 2024/2025	Proposed 2025/2026	Proposed 2026/2027

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 FY25 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, 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.
6. The Emergency Reserve Fund $1,500,000 - $2,000,000.

* 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 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. 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, which includes Consolidated Dispatch.

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, 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 FY25, on the CIP, is $72,735,470. The following chart illustrates how the original amounts were programmed in the operating budget:

	Original
Capital Projects Funds	$ 31,043,140
Enterprise Funds	2,014,330
Federal/State Funds	23,898,030
General Fund	639,630
Special Revenue Funds	13,977,840
Internal Service Funds	1,162,500
	$ 72,735,470

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; Cathy Niebergall, Financial Technician; Paul Kockler, Accountant.

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.

BUDGET MESSAGE

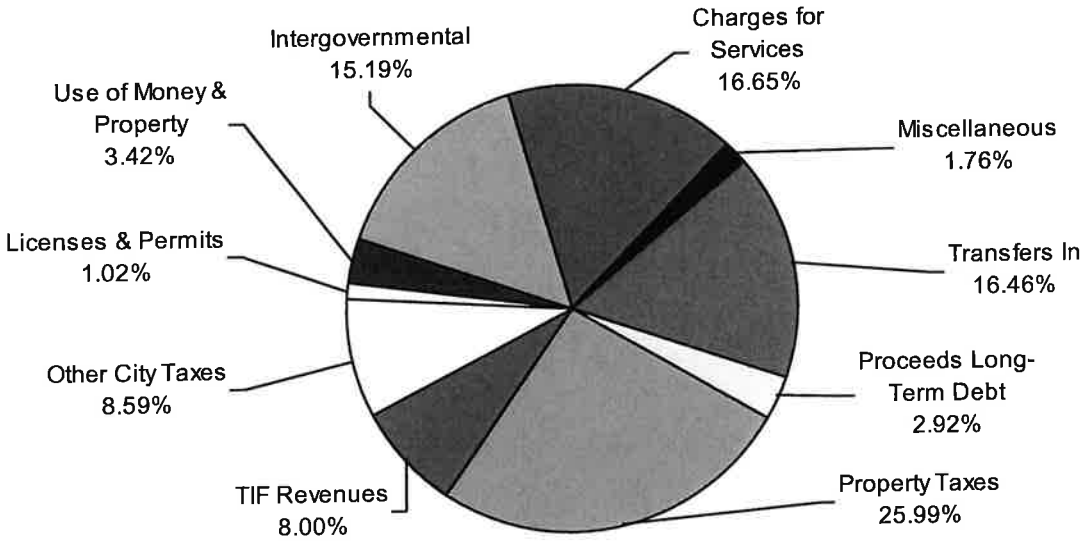
FY25 SUMMARY POINTS

- Tax rates increased from $11.40 to $11.93/$1,000 valuation.
- Assessed values increased by $733 million. Taxable valuations increased by $91 million.
- The residential rollback factor decreased from 54.65% to 46.34%. Commercial and Industrial rollback factor will remain at 90%.
- The Trust & Agency levy was utilized but was not used at the maximum.
- The Emergency Management Levy is being utilized in FY25 for EMA and consolidated dispatch costs.
- No debt service is being budgeted out of the General Fund for FY25.
- The Library and Band levy were removed in FY25 due to the State of Iowa legislation HF718.
- Five TIF districts (Unified, Downtown, Southern, College Hill, Pinnacle Prairie) will be active for FY25.
- The following staffing positions are added to the FY25 budget:
    - Full-Time Policy & Administration Specialist
    - Full-Time Property Acquisition Specialist
    - Full-Time Aquatic Supervisor
    - Full-Time School Resource Officer (SRO)

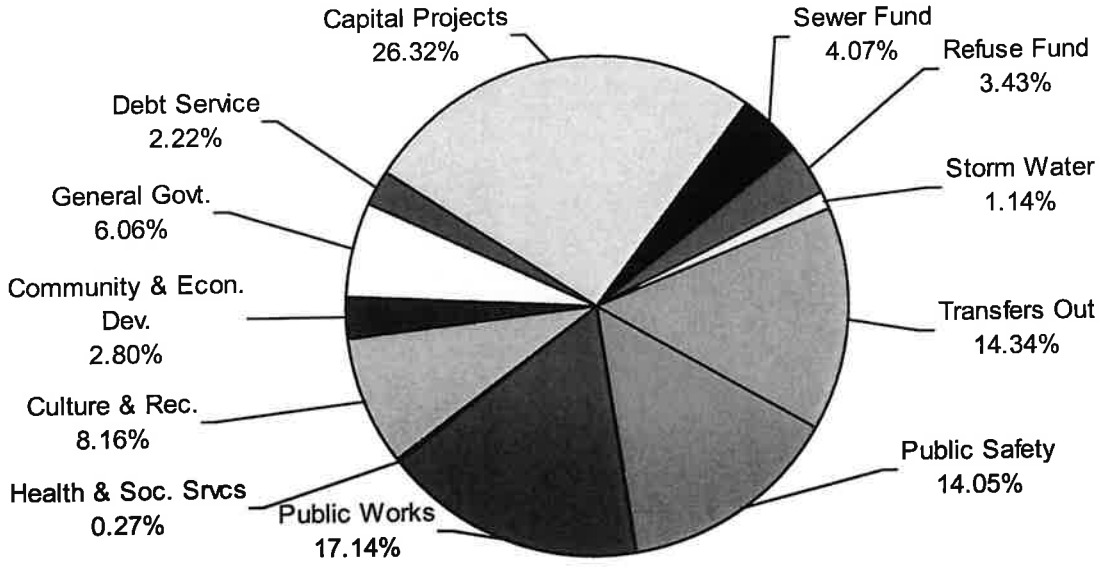
BUDGET SUMMARY

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 07/01/24	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 06/30/25
Governmental Funds:				
General Fund	$ 11,593,389	$ 32,904,300	$ 32,904,300	$ 11,593,389
Special Revenue	30,411,960	31,769,230	35,730,750	26,450,440
Debt Service	348,181	2,543,650	2,543,650	348,181
Capital Projects	15,683,460	17,862,130	30,701,410	2,844,180
Total Governmental Funds	$ 58,036,990	$ 85,079,310	$ 101,880,110	$ 41,236,190
Business-Type Funds:				
Sewer Fund	$ 18,452,748	$ 9,638,210	$ 7,163,820	$ 20,927,138
Refuse Fund	5,771,012	3,876,320	4,250,640	5,396,691
Storm Water	853,928	1,370,220	1,467,920	756,228
Total Business-Type Funds	$ 25,077,688	$ 14,884,750	$ 12,882,380	$ 27,080,057
Total	$ 83,114,678	$ 99,964,060	$ 114,762,490	$ 68,316,247

Revenues by Source

Fund	Actual 2022/2023	Projected 2023/2024	Budgeted 2024/2025	Increase/(Decrease) Over 2024 Amount	Increase/(Decrease) Over 2024 Percentage
Property Taxes	$ 23,853,954	$ 23,609,073	$ 25,985,838	$ 2,376,765	10.07%
TIF Revenues	5,967,496	6,083,985	7,998,270	1,914,285	31.46%
Other City Taxes	8,375,338	8,898,342	8,582,084	(316,258)	-3.55%
Licenses and Permits	930,896	1,010,122	1,021,000	10,878	1.08%
Use of Money and Property	2,274,756	3,815,756	3,416,740	(399,016)	-10.46%
Intergovernmental	19,125,343	12,039,908	15,180,840	3,140,932	26.09%
Charges for Services	15,381,879	15,503,427	16,647,830	1,144,403	7.38%
Special Assessments	33,343	-	-	-	-
Miscellaneous	3,253,760	8,016,735	1,757,998	(6,258,737)	-78.07%
Transfers In	15,121,285	11,980,487	16,453,960	4,473,473	37.34%
Proceeds of Long-Term Debt	4,084,730	1,494,000	2,919,500	1,425,500	95.41%
Total	$ 98,402,780	$ 92,451,835	$ 99,964,060	$ 7,512,225	8.13%

Total Expenditures by Function

Function	Actual 2022/2023	Projected 2023/2024	Budgeted 2024/2025	Increase/(Decrease) Over 2024 Amount	Percentage
Government Activities:					
Public Safety	$ 13,059,454	$ 14,502,226	$ 16,126,850	$ 1,624,624	11.20%
Public Works	17,603,067	34,036,344	19,665,500	(14,370,844)	-42.22%
Health and Social Services	26,470	28,000	315,700	287,700	1027.50%
Culture and Recreation	7,573,067	10,368,100	9,367,160	(1,000,940)	-9.65%
Community and Economic Dev.	2,653,943	2,920,878	3,215,930	295,052	10.10%
General Government	5,302,439	6,218,434	6,959,930	741,496	11.92%
Debt Service	1,570,258	2,546,800	2,543,650	(3,150)	-0.12%
Capital Projects	22,385,568	22,584,461	30,201,410	7,616,949	33.73%
Total Government Activities	$ 70,174,266	$ 93,205,243	$ 88,396,130	$ (4,809,113)	-5.16%
Business-Type Activities:					
Sewer Fund	$ 4,253,392	$ 6,010,192	$ 4,666,640	$ (1,343,552)	-22.35%
Refuse Fund	3,043,623	3,549,126	3,941,210	392,084	11.05%
Storm Water	3,022,510	1,650,654	1,304,550	(346,104)	-20.97%
Total Business-Type Activities	$ 10,319,525	$ 11,209,972	$ 9,912,400	$ (1,297,572)	-11.58%
Transfers Out	15,121,285	11,980,487	16,453,960	4,473,473	37.34%
Total Expenditures	$ 95,615,076	$ 116,395,702	$ 114,762,490	$ (1,633,212)	-1.40%

SHORT-TERM FINANCIAL STRATEGIES

Reorganization

The City 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 streamline services and reduce costs where possible.

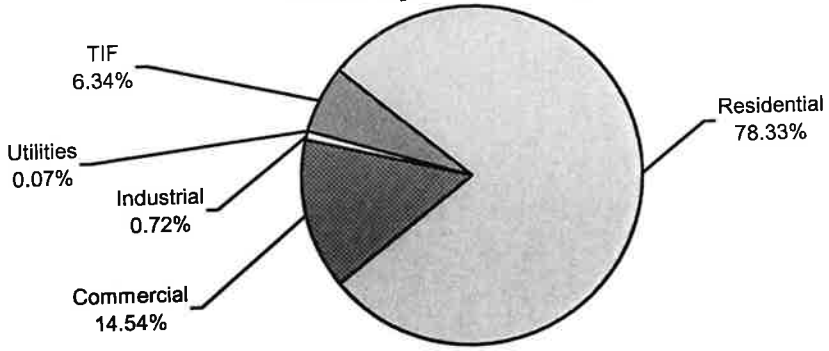
State Aid

In developing the FY25 budget several issues were addressed. First and foremost is the policy decision to eliminate dependence on state funding in the general operating budget. During the 2021 legislative session it was approved to phase-out backfill. This will be phased out in 8 years. Therefore, for FY25 the reduced backfill amount is budgeted in revenue and the corresponding amount is budgeted in expenses for a one-time capital project.

Property Tax Reform

Also of concern to the City is the continued property tax legislation that affects the City. First is the effect for multi-residential properties. These properties used to be taxed the same as commercial properties, but now are taxed the same as residential property. This transition was phased in over an eight-year period, and they went from being taxed at 90% of their value to 46.34% of their value. 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, FY21, FY22. Starting in FY23, the state put in an eight-year phase out of the backfill. Each year the backfill amount is reduced and by FY30 the City will no longer receive these funds. In 2022, the State of Iowa created the Business Property Tax Reimbursement (BPTR). Now the first $150,000 of commercial and industrial properties are taxed the same as residential properties. The State appropriated funds to backfill this loss, but there is uncertainty whether this will continue to be funded. This is approximately $330,000 for Cedar Falls for FY25. In 2023, the Iowa State Legislature passed HF718. This bill made substantial changes to the property tax system. These included provisions that eliminated a number of levies previously available to cities, a formula that reduces a City's general fund levy, expansion of homeowner tax credits, and changes to the budget adoption process. Lastly for FY25, the State lowered the rollback on residential properties to 46.34%. This is the largest one-year change since 1979. This severely affects Cedar Falls due to our high percentage of residential property.

FY25 Distribution of Total Property Values by Property Type



Employee Compensation and Benefits

Personnel costs continue to rise dramatically. Negotiated base salary increases for FY25 range between 3-5% plus market adjustments for the union groups. Contributions for pension, FICA, Medicare, and other benefits increase when salaries increase.

Pension benefits provided to employees continue to have an effect on the FY 25 budget and are projected to continue to have major impacts in future budget years. The municipal Police and Fire Retirement rate decreased from 22.98% to 22.66% and $1.5 million in property tax support is still needed in FY25. In FY25, 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 $1,476,970 for FY25. Other employee benefits continue to increase, including health insurance costs. The City will need to look at potential plan changes during this next year.

User Fees

Another issue that will need to be reviewed continually 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. The City Council did increase the refuse rates in FY21 and will need to continue to ensure that rates cover costs.

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 7% each year. However, these increases may not be enough. A sewer rate study will be performed again in a few years to determine the amount of increase needed.

In storm water, major infrastructure improvements are needed. The current CIP has over $3.2 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 7% each year for 5 years.

CFD 1101: Council Goals, Work Program, and Financial Plan for FY2025

Adopted January 2, 2024, by the Cedar Falls City Council

MISSION OF THE CITY OF CEDAR FALLS:

Continuously improve the safety and desirability of Cedar Falls through efficient delivery of public services, with open communication between Citizens, Council, Mayor, and City Staff.

SHORT TERM FINANCIAL PLAN:

A. FY2025 Budget Policies.

1). Limit tax increases to no more than the rate of inflation on residential properties for controllable costs.

2). City staff members are directed to certify the maximum amount of legally incurred TIF debt annually by December 1st for all completed City and CFU construction work within the TIF Districts to better position the City and CFU financially. Continue to transfer TIF release funds from expired TIFs to economic development fund to cash-flow economic development projects.

3). Use State aid (including backfill if provided) only to fund one-time capital expenditures or non-reoccurring expenses, rather than for operating expenses.

4). Requests for aid from any group will only be considered once annually during the annual budget process. Mid-year requests will be deferred to the next fiscal year unless they are emergency in nature. Financial aid will only be provided if there is not financial hardship on City offered essential services and the services proposed are not duplicated.

5). Applications for City funding support from UNI will only be accepted from the Vice President of Administration and Finance once annually. This process ensures that all UNI projects or programs seeking City financial aid have been approved by UNI management and prioritized.

6). All outside agencies seeking City financial support shall submit formal applications for review by a committee of staff members with recommendations forwarded to the Mayor and City Council; considerations for approval shall include timely reporting, performance, public benefit, funding options and service priority.

7). Escrow Fund Policies.

a. The City will escrow funds annually to pay accrued liabilities.

b. The City will address annually these commitments by budgeting and depositing in a restricted account funds to pay these liabilities when they occur.

c. The City will continue to fully fund liabilities in escrow accounts; these include severance, payroll, liability insurance, vehicle replacement, data processing, workmen's compensation, long-term disability, and all pensions.

8). Continue to assess user fees for specific City services at rates approved by Council.

9). Explore the use of State authorized tax levies for statutory services, if the General Fund experiences financial limitations.

10). The Cedar Falls Health Trust Fund shall only budget expenditure of interest income generated by the fund minus an interest income contribution into the fund's principal equal to the rate of inflation in health care. Principal should only be used in negotiating a development agreement for a new hospital or a health care provider.

11). Interest income generated from the 411 Pension reserve fund shall be used to pay the required City contribution to annual 411 expenses. No portion of the principal shall be used for operating purposes.

12). Road Use taxes shall only be deposited in the Street Construction fund with their use limited to street operations and maintenance purposes.

13). Consider adding General Fund financial support for annual maintenance expenses to better landscape public roadways.

14). Maintain capital and maintenance reserve accounts generated from user fees set aside to pay for future capital repairs or facility replacement of benefit to the users contributing (examples include the Recreation Center, Aquatic Center, Hearst Center, Beach House, Big Woods Campground, and golf courses).

15). The CFU transfer made to the City in lieu of property taxes shall be deposited in the General Fund to off-set the cost of supplying City services. Transfer funds shall also be set aside in a capital account to finance various one-time capital projects.

16). Maintain liability, work compensation and health insurance reserves as required by law or policy to support the City's self-insurance programs.

17). Evaluate annually the ability of the Library Board to utilize Community Foundation Trust accounts to support select programs, operations and capital needs.

18). TIF-qualified SSMID funds collected from Downtown and College Hill SSMID District will be allocated to Community Main Street and College Hill Partnership rather than for City TIF debt payments.

19). Coordinate and centralize all requests for grants, including the Black Hawk County Gaming Association.

20). Deposit funds in excess of annual operations expenses (including released TIF funds) in a capital reserve account for projects, economic development, public land acquisition, redevelopment, health insurance fund support, or other one-time allocations approved by the City Council.

B. Y2025 Budget Contingency Policies.

1). Prioritize all city services if budget reductions are required; this will allow for the most cost-effective use of Federal Aid to pay eligible 'essential' service operating expenses as, if the operating expenses are not reoccurring or if more efficient staffing can be achieved.

2). Reduce City financial aid to outside agencies if funding shortfalls risk damaging the provision of essential services; annually notify agencies if funding reductions are anticipated for the next fiscal year.

C. FY2025 Cash Reserves Policy.

1). 1. 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.

Fund Type	Percent Minimum	Absolute Minimum
General Fund	15-25%[1]	Not specified
Refuse Fund	20-30%	$500,000
Sewer Fund	65-75%	$1,500,000
Street Fund	20-30%	$1,000,000
Storm Water Fund	10-20%	$200,000
Emergency Reserve Fund	N/A	$1,500,000 - $2,000,000

D. FY2025 Revenues Policy.

1). Description. The revenue projection process starts with estimates submitted by the departments for their specific areas. Finance 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.

1 The City Council established Resolution 9054 that the General Fund balance be maintained between 15 and 25% and preferably at the 20-25% level, allowing for the seasonal cash flows. Work towards closer to 25%.

2). Approval. Finance will use conservative interest rate projections, current balances and interest accrual information, projects interest earnings. The Mayor and City Administrator will review revenues, expenditures and ending fund balances to determine if any revenue adjustments need to be made.

3). Revenue Source Policies.

a. Property Taxes. 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 CFU.

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'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. 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. Employee benefits levy tax revenues will be receipted into the Trust and Agency Fund and then transferred into the General Fund.

e. Emergency Management Levy. Levy for all dispatch, 911 and emergency operation costs assigned to the City of Cedar Falls.

f. Transit Levy. Transit levy taxes shall not exceed the 95-cent limit established by State law. Transit levy tax revenues will be receipted into the General Fund.

g. 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.

h. Library Levy. Taxes levied under the library levy shall not exceed the 27-cent limit established by state law. Library levy tax revenues shall 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.

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

j. 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 parks, lakes, trails, and recreational/cultural facilities.

k. 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. Fees and charges shall be reviewed at least biennially.

l. 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.

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

n. Additional Revenue Sources. The City will continue searching for additional revenues to maintain a balanced budget.

E. FY2025 Expenditures Policies.

1). Current Service Level: Funding will be prioritized to maintain current service levels.

2). Cost Effective Programs: Technology and capital investment programs will be leveraged to reduce operating expenses whenever cost-effective.

3). Infrastructures and Equipment: The City will maintain the scheduled level of maintenance and replacement for City infrastructure and equipment.

4). Local Option Sales Tax: 100% of LOST proceeds will be spent on street repair in accordance with the stipulations set by the voters and City Council resolution[2].

5). Reductions: The City will attempt to avoid service reductions when balancing the budget. First consideration will be given to alternatives which avoid employee layoffs, resist cuts in service, and establish user fees. 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 will first be made in internal functions.

F. FY2025 Long Term Debt Policies.

1). Purpose of Debt: Debt will be used to fund the design, inspection and construction of capital improvement projects, rather than for annual operating expenses.

2). Debt Limit: The total GO debt will not exceed 5% of total assessed real property value.

3). Debt Issuance: New debt issuance shall not exceed a replacement debt level. Existing debt should be refinanced to secure the lowest possible interest costs, whenever possible.

2 City Council Resolution 15,596 provides that, "Zero percent (0%) of said local sales and services tax is to be used for property tax relief. One hundred percent (100%) of the revenue generated in the City of Cedar Falls, Iowa during each fiscal year from said local sales and services tax is to be allocated for reconstruction, repair or replacement of existing streets, curbs, structures, storm sewers and sanitary sewers as they relate to streets within the corporate limits of the City of Cedar Falls, Iowa and not as replacement funds for the present funding levels, as authorized by the City Council of the City of Cedar Falls, Iowa.

4). Self-Financing: Self-financing or cash (where allowed) will be used to fund one-time projects if excess cash reserves exist.

G. FY2025 Capital Improvements Program Policies.

1). Description. 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.

2). Approvals. The CIP is prepared by the Finance & Business Operations Department for review by the Department Directors, City Administrator, Mayor, and Planning and Zoning Commission; the CIP is then submitted to the City Council for approval.

3). The City will make all capital improvements in accordance with the adopted CIP. The City will develop and annually update a multi-year plan for capital improvements.

4). 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.

5). 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.

6). The City will use intergovernmental assistance to finance only those capital improvements consistent with the CIP and City priorities and where operating and maintenance costs have been included in operating budget forecasts.

7). The City will maintain all assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.

8). The City will project its equipment replacement and maintenance needs for the next several years and will update this projection each year in order to implement a maintenance and replacement schedule.

9). The City will not finance equipment or projects with a projected life span less than a bond's maturity through the sale of GO bonds.

10). The City will not finance ongoing operating expenses with GO or revenue bonds.

11). The CIP will incorporate the least costly financing method for all new projects.

12). The City will maintain a long-term financial plan to address inadequacies in "City managed" infrastructure in unserved areas of the City and progressively add them to the CIP when cost effective (if consistent with long-range growth plans).

13). The CIP will incorporate a debt management strategy emphasizing the protection of at least 25-30% of the City's debt capacity.

14). The City will develop a plan addressing competing projects, priorities and timing to meet this objective jointly by soliciting input from the Planning & Zoning Commission to ensure that projects are timely, unduplicated and supportive of long-range plans.

15). The issuance of new debt shall not exceed a replacement debt level, which typically ranges from $3.0 - $4.0 million dollars every other year; CFU uses the City's bank qualified financing capacity in off bond sale years.

a. In FY24, the City will budget for a $3.0 - $4 million dollar GO bond sale.

b. The City will use emergency reserve funds for projects identified in the CIP, with a balance of $1.5-2 million for emergencies.

16). The City will incorporate when timely, properly planned, safely engineered and financially feasible and design appropriate street and growth concepts in the planning and design of all capital projects.

17). The city will seek minimum private donation match of 25% of/for new recreation & quality of life projects. Funds shall be escrowed or an agreement with the City Council needs to be executed prior to the project bid letting.

GOALS AND OBJECTIVES:

1. **GOAL #1: Foster Organizational Excellence.** Select, train, motivate and retain highly qualified employees who represent the city in a professional manner.

A. Supporting Policies.

1). Ensure that employee wages and benefits are competitive with other municipalities in the state of Iowa and private enterprise in the metro area.

2). Maintain clear lines and methods of communication between elected officials and staff.

3). Treat employees with respect and expect that they, in turn, will treat citizens with respect.

4). Encourage management and supervisory employees to be creative and innovative in the delivery of city services.

5). Promote continuous quality improvement in all city government operations.

6). Conduct employee survey annually beginning in 2025.

B. Long-Term and Ongoing Objectives.

1). Continue to monitor the ability to attract and retain quality staff.

2). Continue to support the Performance Based Pay (Merit Pay) Policy (CFD 2154) to reward superior staff performance and encourage the retention of high performers.

3). Expand cross-training programs to improve service without increasing staffing.

4). Seek methods to reduce employee health insurance costs by altering benefits, seeking greater financial contribution from employees and modify methods of employee health service delivery.

C. FY2025 Detailed Objectives.

1). Review results and consider policy changes from the workforce climate assessment / employee satisfaction survey to improve human resources management and employee relations.

2). Continue to evaluate whether to fill an opening or proposed newly created position.

3). Explore restructuring, merging, or eliminating vacant positions.

4). Maintain multi-year staffing and succession plans.

5). Implement and maintain updates to the Comprehensive Pay Plan (CFD 2502.18).

6). Continue to fund the City's employee educational assistance program (CFD 2254).

7). Continue to fund the City's employee assistance program (CFD 2252).

8). Encourage employees to use the City's wellness program (CFD 2257) and continue to offer incentives for participation.

9). Encourage employees to participate in the employee DEI committee.

10). Continue to use a standard review tool to annually evaluate the performance of the City Administrator.

2. **GOAL #2: Deliver Responsible Local Government.** Provide a representative system which identifies and anticipates concerns, problems, and opportunities which are effectively addressed with thoughtful and decisive governmental actions for the benefit of citizens.

A. Supporting Council Policies.

1). Provide broad direction to the City Administrator, who in turn formulates management decisions to provide efficient service offerings and operations.

2). As a policy-making body, interpret community needs and values and convey them to City staff through consistent legislative and policy actions.

3). Continue to provide a forum for active public engagement related to City actions through open public meetings, hearings, committees, commissions, task forces and broadcast media.

4). Continually explore and evaluate improved methods of communication with citizens to inform them of City activities and accomplishments.

B. Long-Term and Ongoing Objectives.

1). Continue to hold annual meetings with CFU to discuss the impacts and strategies to deal with the on-going transfer of Utility funds in lieu of property taxes, franchise taxes, use of right-of-way, TIF reimbursement, and support of entrepreneurship.

2). Hold joint meetings with policy-making City boards such as the Library Board and the Planning & Zoning Commission.

3). Consider holding when timely, joint meetings with the Waterloo City Council, Black Hawk County Supervisors, Cedar Falls Community School District and the University of Northern Iowa on matters of mutual interest.

4). Encourage the professional development of City Council members, city commissioners and board members through staff-facilitated work sessions, training sessions, the Iowa League of Cities annual conference, the Municipal Leadership Academy, and innovative project presentations from other cities.

5). Expand on existing collaborations with the City of Waterloo, CFU, UNI, Black Hawk County, and other governmental bodies to provide high-quality public services at lower cost; examples include art & culture services, airport operations, public safety services, transit systems, economic development coordination, emergency response, sewer infrastructure, and shared facilities / equipment.

6). Continue working with the Metropolitan Transit Authority and exploring other transportation options which meet the needs of Cedar Falls' public transit-dependent residents at an affordable cost to the city.

7). Continue to support the development of a five-year Community-Wide Strategic Plan (CFD 4005) to help coordinate the long-term efforts of the City's many stakeholders, including a new plan for 2025-2030.

8). Continue using the city's quarterly Currents newsletter, websites, cable television, social media and other technologies to provide relevant information about City services, activities, and schedules to residents.

9). Continue expanding the Communication Specialist role and centralize efforts with other departments to facilitate increased communications with the public about all aspects of city government.

10). Maintain an online index of major city plans, policies, and documents for reference.

11). Continue to expand the City's online services to take advantage of the prevalence of smartphones & other mobile devices in our community, while also ensuring that the less digitally advantaged can fully access city services.

12). Continue to implement the Nutrient Reduction Strategy as submitted to the IDNR to update the existing Wastewater Treatment Facility.

C. FY2025 Detailed Objectives.

1). City of Waterloo Objectives.

a. Maintain mutual aid agreements with Waterloo for faster emergency response times and lower callback expenses for both cities.

b. Support coordination with Waterloo directly and through the Iowa Northland Regional Council of Governments (INRCOG) on common legislative goals.

2). University of Northern Iowa Objectives.

a. Continue to collaborate with UNI to address public safety, parking, College Hill neighborhood, equitable payment for City services, sharing of facilities and elimination of duplicated governmental services.

b. Continue to explore the viability of shared service contracts with UNI for policing, fire protection, dispatch, street maintenance, utilities, and recreational facility development and usage.

c. Continue to coordinate the development of new City open field recreational uses with UNI to minimize the purchase of additional land; this approach will allow City funds to be used for site development.

d. Engage with Iowa Workforce Development and UNI, Cedar Falls Economic Development Corporation, Grow Cedar Valley, and other relevant entities to explore opportunities to retain recent UNI graduates in Cedar Falls.

e. Continue to provide paid internships to UNI students as a means to promote civic engagement.

3). Cedar Falls Community School District (CFCSD) Objectives.

a. Assist CFCSD with infrastructure improvements that create parking areas, joint City/Schools playgrounds, and building expansion areas.

b. Support improvements to parking and pedestrian traffic near public schools in accordance with the Safe Routes to Schools Study (CFD 4106.11); examples of such

design are Orchard Hill Elementary, Southdale Elementary, and Lincoln Elementary.

c. Continue to coordinate with CFCSD to identify local, county and state facilities, programs and property which can minimize duplication of services.

d. Continue to engage directly with High School student groups to introduce students to civic engagement (e.g. CAPS program).

e. Create pathways and collaborative equity discussions between businesses and UNI.

f. Participate in a community-wide equity committee.

4). Cedar Falls Utilities (CFU) Objectives.

a. Annually consider repaying eligible CFU expenses (if excess TIF revenues exist) for CFU projects completed in City TIF districts.

b. Support CFU in the implementation of water service programs, as CFU is the sole governmental entity authorized by code to provide these services. Reimbursement would be subject to CFU maintaining a fair and updated annual transfer that equitably compensates the City for return on investment from City ownership, property taxes, franchise fees and use of city right-of-way (ROW).

c. Implement public water special assessment programs (if requested by CFU) to install a public water system in un-serviced areas, if requested and financially supported by a majority of benefited property owners. Examples include parts of northern Cedar Falls, Viking Place, Horseshoe Drive and some rural properties.

d. Use property taxes to pay for fire hydrant installation; CFU will pay for all water line over-sizing and property owners will pay all other expenses, less any other funding sources.

e. Continue to explore sustainability and resiliency initiatives jointly with CFU.

5). Community Resiliency Objectives.

a. Continue to implement the Island Park Revitalization Plan.

b. Continue to evaluate cost effective measures to reduce damages resulting from Cedar River flooding.

c. Continue to support conversion of city buildings to LED lighting, when cost-effective, to reduce the City's electricity demand.

d. Continue to support the conversion of unused City property to native tallgrass prairie (when practical) to reduce storm water runoff, minimize lawn maintenance requirements, and provide habitat for wildlife and pollinators.

e. Continue to support the conversion of select gravel alleys to permeable alleys (when funds permit) to reduce gravel erosion and pollution from storm runoff.

6). Racial Equity and Human Rights Objectives.

a. Invest in organizational capacity and infrastructure through hiring Human Resources personnel to achieve human rights and equity goals.

b. Continue to actively partner with the Black Hawk County Health Department, Cedar Falls Community School District, UNI, and Grow Cedar Valley to develop coordinated and supporting equity plans and initiatives.

c. Build collaboration with the Cedar Falls Community School District to highlight and celebrate different cultures in the community and their value to the city.

d. Create pathways and collaborative equity discussions between businesses and UNI.

e. Work with Human Rights Commission about forming a Diversity, Equity, & Inclusion (DEI) subcommittee or determine best approach to establishing a Cedar Falls Equity Committee.

f. Work towards actively building capacity to create public engagement opportunities that are welcoming and inclusive.

7). General Governance Objectives.

a. Continue support for 'Mayor's Updates' to inform the City Council, Cedar Falls residents and stakeholders of the status of Council priorities, City projects, upcoming activities and key information.

b. Continue to specify in council agenda memos and presentations how a project or topic fits into the City Council's stated goals and priorities.

c. Maintain a directory of governmental units, neighborhood groups, and other stakeholders the City Council would periodically like to meet with to discuss common interests.

d. Maintain an online calendar of civic events of relevance to city elected officials, published with as much advance notice as possible to facilitate attendance.

e. Hold city council committee or work sessions on council meeting Mondays to discuss complex or potentially contentious matters.

3. **GOAL #3: Ensure Government Efficiency and Effectiveness**. Equitably deliver services in a cost effective, efficient, professional, and timely manner.

A. Supporting Council Policies.

1). Carry out the Short-Term Financial Plan.

2). Ensure that community health, safety, and welfare are protected through provision of essential cost-effective, efficient, professional, and timely public services.

3). Adopt a balanced budget reflecting the community's economic climate and needs.

4). Continue to monitor the impacts of the State of Iowa's roll back of commercial/industrial taxable values without long-term guaranteed backfill funding.

5). Maintain a budget philosophy of self-sufficiency in all major funds.

6). Adopt a Capital Improvements Program annually which coordinates major capital expenditures and is responsive to property tax levies and the City's debt restrictions.

7). Maintain a stable property tax rate relative to the consumer price index.

8). Evaluate each newly proposed service to determine the cost, relative importance and value of each service, and to identify unnecessary duplication within City-sponsored programs.

9). Identify and implement cost-effective methods to save energy within City operations.

B. Long-Term and Ongoing Objectives.

1). Continue to monitor the City's capacity to provide adequate maintenance of its growing infrastructure. Maintain a long-term maintenance plan, including a contingency plan to respond to any long-term reductions in maintenance funds.

2). Continue to dedicate future accumulating cash generated by mid-year budget reductions for one-time future expenses such as capital projects.

3). Continue to dedicate TIF release dollars generated by expired TIF areas to future economic development projects.

4). Continue to explore appropriate opportunities for privatization of city services.

5). Continue the annual street repair program using RUT and LOST revenues.

6). Ensure that essential services (public safety, parks, sewers, roads, refuse collection) are offered, while constantly exploring ways to increase efficiency in delivery.

7). Encourage civic involvement and volunteerism by citizens to reduce costs, including recycling, picking up leaves, moving cars to assist with efficient snowplowing, cleaning sidewalks, Friends of the Library, Friends of the Hearst Center, and Police Reservists.

8). Maintain the appropriate number of alternative staff in police and fire while improving services and reducing overtime costs by annually recruiting, if necessary, new Police Reservists, volunteers, PSOs and POC staff.

9). Periodically conduct an evaluation of the costs and benefits of participation in the County Consolidated Communications Center and CJIS. Determine the fair share of costs that should be assigned to Cedar Falls while exploring a "county funded" system.

10). Maintain the Police Community Service Officer (CSO) program to help supervisory personnel with office duties, allowing supervisors to work closer with the public and provide direction in the field supervision of down-line employees.

11). Maintain staffing levels in all departments that reduce overtime by matching staffing levels to specific service demands as opposed to predetermined rigid standards.

12). Return City property to the tax base (when possible) to support revenue generation and economic development.

C. FY2025 Detailed Objectives.

1). General Cost Savings Objectives.

a. Evaluate cost-effective alternatives to keep City departments staffed and functional.

b. Continue the review of open positions as they occur.

c. Continue the practice of succession planning to identify talented internal candidates when a vacancy is expected to occur.

d. Continue to promote cross-training programs and alternative employment practices for most effective use of city staff.

e. Continue to explore the sharing of services with other jurisdictions.

2). Public Safety Objectives.

a. Continue to support and provide feedback on the Multi-Jurisdictional Hazard Mitigation Plan for Black Hawk County (CFD 5901.20) and intergovernmental emergency response plans.

b. Continue to evaluate the City's Public Safety model, ensuring cost effective and efficient law enforcement, firefighting, and rescue operations.

c. Continue to review staffing levels to ensure the most efficient use of Public Safety funds and personnel.

d. Continue using supervisor performance measurement tools to hold first line

supervisors accountable for daily staffing decisions.

e. Use the Performance Based (Merit Based) Pay Policy (CFD 2154) to reward supervisors who successfully respond to workload demands with decisions that adequately protect the safety of employees and the public while minimizing overtime and callback expenses.

f. Exercise management rights to schedule full staffing to avoid overtime expenses on days where known special public events will tax personnel resources.

g. Pursue the establishment of a new public safety station along W. 1st Street / Highway 57.

h. Expand the reach of the City's marketing and promotional campaigns regarding policing and racial equity efforts, beyond traditional media sources.

i. Continue to assign Minimum Rental Housing, Section 8 Rental and Commercial Inspection duties to Fire shift personnel whenever possible.

j. Continue annual smoke detector inspections in businesses and residences, recognizing that smoke detectors identify fire hazards as early as possible.

k. Investigate options for additional staffing or contracting out for crisis intervention services.

3). Code Enforcement Objectives.

a. Continue to be proactive in code enforcement activities.

b. Continue to identify and implement methods designed to better coordinate inspections while enforcing land use, property maintenance codes, rental housing, and zoning and nuisance ordinance violations citywide with cooperative and coordinated actions by the City's departments.

c. Continue the full-time Code Enforcement Officer position to enforce property maintenance, snow removal, zoning, housing, building, and nuisances.

d. Enforce 48-hour parking laws in response to snow events, citizen complaints, habitual violations, and when public safety is compromised.

e. Prioritize code enforcement on issues related to health & safety, property maintenance and over-crowding or over-occupancy.

f. Continue rental inspections on a 3-year cycle.

g. Expand building maintenance code inspections and enforcement city-wide, including in the College Hill area.

h. Continue to coordinate and consolidate federally subsidized rental and minimum rental housing inspection duties.

i. Continue to annually evaluate efficacy of the Landlord Accountability Ordinance.

j. Implement traffic and parking controls based on public input meetings, test cases, sound engineering / best practices, and specific structural or safety limitations (street width, density, traffic flow and safety).

k. Enforce laws prohibiting illegal parking on private property (front yards and non-conforming lots).

l. Enforce over-occupancy regulations.

m. Enforce parking restrictions on all streets less than 31' in width, based on the need for public safety vehicle accessibility.

4). Yard Waste, Refuse and Transfer Station Objectives.

a. Determine if yard waste collection programs should be altered or expanded based on the efficiency of material collection, customer satisfaction and general cost efficiency.

b. Evaluate City-operated leaf vacuum collection rates to determine if they are set at levels that encourage property owners with small volumes of leaves to compost, mulch or utilize 'City' container disposal methods; ensure that the rate offers a cost-effective option for property owners who must dispose of large volumes of leaves.

c. Evaluate how the expansion of the hours of operation for the yard waste drop off site has impacted revenues and expenditures.

d. Continue the City's public relations program to encourage the environmentally safe disposal of yard waste.

e. Continue to review refuse fees, when timely, to ensure that sufficient revenues exist to cover all collection costs.

f. Continue to plan for future relocation of transfer station outside of the floodplain.

5). Stormwater and Wastewater Objectives.

a. Review sewer rental fees to ensure that sufficient revenue exists in the next several years to pay for EPA mandated treatment plant improvements and other sewer projects.

b. Continue timely review of stormwater fees to determine sufficiency of fees to pay for projected storm water costs outlined in the Capital Improvements Program.

c. Actively enforce Municipal Separate Storm Sewer (MS4) Permit requirements

6). General Legislative Objectives.

a. Continue using lobbyists to influence municipally-related legislative action.

(1) Continue to contract with a professional lobbyist to represent City interests to the State legislature.

(2) Continue membership in the Iowa League of Cities to lobby for all Iowa cities.

b. Develop and annually update policies to communicate the City's goals and desires to the federal and state legislators.

c. Continue to meet with legislators to increase rapport, gain insight into current legislative directions, and to apprise them of the City's revenue generation challenges, as well as the negative impact of legislation (including unfunded mandates, tax exempt and rollbacks).

d. Continue pre- and post-legislative session meetings with area representatives to discuss topics of mutual interest.

4. **GOAL #4: Promote Economic Development.** Create an environment conducive to economic development for the long-term financial prosperity and growth of the community.

A. Supporting Council Policies.

1). Function as a catalyst to encourage business development/expansion in Cedar Falls.
a. Continue to support public and private economic development efforts in Cedar Falls and the metropolitan area.

B. Long-Term and Ongoing Objectives

1). Develop initiatives, when financially feasible, to support the economic development goals contained in the city's Comprehensive Plan (CFD 4101.12).
2). Implement a long-term plan for the development of future TIF districts. This plan should include ways to acquire land and provide adequate infrastructure utilizing cooperative efforts with other groups and agencies.
3). Continue the systematic and strategic buyout of flood-prone properties to retain viable areas based on quality of infrastructure, elevation and contiguousness.

4). Prepare on a project–by-project basis an in-depth analysis of the long-term economic benefits vs. public investment/risk for each private/public cooperative economic development venture; the analysis must conclude that the long-term financial benefit derived by Cedar Falls taxpayers clearly out-weighs the risk of public financial assets.

C. FY2025 Detailed Objectives.

1). General Economic Development Objectives.

a. Offer economic development incentives on par with other Iowa cities to remain competitive in the site selection process.
b. Continue to support and develop the city's economic development website.
c. Continue to use TIF funds to acquire land for development into marketable industrial lots.
d. Continue to use TIF funds to provide cash incentives to developers and business owners when consistent with City economic development policies.
e. Explore the establishment of a University Avenue Corridor TIF district.
f. Review downtown incentives (following adoption of new zoning) to consider the increase in assessed value and to incentivize enhanced architectural design or public benefits.
g. Continue to provide property tax abatement (based on current schedules) for projects meeting adopted job creation and tax base growth criteria.
h. Continue to allocate TIF funds for redevelopment projects on College Hill, in Downtown, and in northern Cedar Falls.
i. Continue funding expansion of economic development marketing efforts.
j. Continue to explore options for city support of expanded day-care options in Cedar Falls.
k. Pursue expanded benefits and incentives to recently separated military members willing to relocate to Cedar Falls, as part of the state's Home Base Iowa initiative.
l. Explore the establishment of an incentive policy for residential districts.

2). Regional Economic Development Organization Objectives.

a. Continue regional economic development partnership with Grow Cedar Valley.
b. Monitor economic development cash subsidies (to CMS, CHP, GCV, and CFEDC) to determine value to Cedar Falls citizens and businesses.
c. Continue to support the efforts of the Cedar Falls Economic Development Corporation in advancing Cedar Falls' economic interests.

3). Regional Tourism Objectives.

a. Continue to maintain a dedicated Cedar Falls Visitors & Tourism Bureau.

b. Continue to coordinate marketing and programming efforts with UNI and with tourism-related organizations throughout the Cedar Valley.

c. Showcase Cedar Falls as premier destination for meetings, conferences, sports and business travel in Iowa.

d. Continuously evaluate and grow the budget for a sponsorship program (modeled after competing communities) for offering financial incentives to prospective event organizers.

e. Maintain and enhance Cedar Falls as a preferred destination for leisure travelers.

f. Encourage the development of new attractions and assets that would enhance Cedar Falls as a tourism destination.

g. Advocate for the construction of a new multi-purpose indoor turf facility to meet the increasing demands of youth and amateur athletic events and competitions.

h. Facilitate consistent communications with members of the hospitality industry, providing local, statewide and national training opportunities, information and updates.

4). Comprehensive Planning, Engineering and Building Objectives.

a. Develop a grading ordinance for all new and existing developments.

b. Continue to implement the Comprehensive Plan (CFD 4101.12) with emphasis on:
(1) Design standards which protect urban watersheds by encouraging developers to utilize natural methods of storm water control rather than traditional underground storm water collection and disposal systems.

(2) Clear standards for growth, streets, street connectivity and walkability.

(3) Low-maintenance landscaping in the city right-of-way, when cost-effective.

(4) Trails and on-road accommodation of bicyclists, when possible.

(5) Development of neighborhood traffic program guide
(i) Traffic calming devices and design approaches to address neighborhood traffic concerns, when practical.

(6) Revise the Major Thoroughfare Plan.

(7) Evaluate one-way streets and traffic flow.

5). Zoning Ordinance Economic Development Objectives.

a. Support the development of a comprehensive new Zoning Ordinance to update the

Zoning Ordinance first adopted in 1970. Consider new zoning and traffic control regulations to control density and parking problems by reducing the number of multiple family and duplex conversions.

(1) Continue work on College Hill zoning ordinance.

(2) Initiate work to develop neighborhood a plan exploring the redevelopment of the old High School and the Sartori Hospital sites (and subsequent zoning changes, if identified)

(3) Develop a University Avenue neighborhood plan (and subsequent zoning changes, if identified)

b. Consider changes to zoning regulations to limit the conversion of single-family properties to rental uses, to protect neighborhood stability and character.

c. Consider changes to zoning regulations, policies and land use plans to restrict development of non-profit uses on prime commercial sites along arterial streets.

d. Consider developing a Zoning Ordinance (and Subdivision Ordinance) to accommodate features that encourage mixed uses, variable building setbacks, walkability, sustainability and complete street concepts.

e. Support the pre-zoning of select properties for residential development and shorten the development timeline by identifying neighborhood concerns and responding with developmental limitations.

f. Annex lands into the city (if requested by property owners) to support community growth and development consistent with the Comprehensive Plan (CFD 4101.12).

6). Affordable Housing Development Objectives.

a. Continue to seek ways in to provide affordable housing options to residents by:

(1) Maximizing Section 8 funds available to provide as many vouchers as possible, given HUD guidance.

(2) Incentivizing improvements in Section 8 housing (with tools such as Community Development Block Grant rental rehabilitation program).

(3) Revising zoning codes to encourage a variety of housing types in every neighborhood, e.g., allow for Habitat for Humanity builds.

(4) Encouraging the Housing Commission to evaluate initiatives to balance investments in market rate and low-income housing (e.g., tax abatements, forgivable loans, gap payments on rent or mortgage, housing trust fund).

b. Review City construction standards to identify possible changes which can promote the

construction of affordable housing.

c. Identify existing older homes which can provide a market to meet affordable housing demand.

d. Target potential developers with Requests for Proposals for affordable housing development, if federal or state grants can be secured.

e. Partner with Habitat for Humanity to build/rehabilitate homes on city-owned lots.

f. Consider the results of the Housing Needs Assessment, focusing on how to provide housing variety to promote housing options for all.

g. Create educational messaging and outreach for landlords and citizens to emphasize the importance of healthy housing for all, along with destigmatizing affordable housing options such as Section 8 and Habitat for Humanity builds.

h. Create a resource database of all federal, state and local programs that can be used to foster more homeownership among low- and moderate- income families and individuals.

i. Create an ongoing educational program for low- and moderate-income families to access available homeownership assistance programs.

j. Implement diversity, inclusion and affordability considerations and evaluation in all new housing development plans.

k. Continue the forgivable loan program for conversion of rental properties to owner-occupied, expanded service area, and more qualifying expenses.

7). Commercial and Office Economic Development Objectives.

a. Support the private development of commercial (retail & wholesale), professional office and industrial expansions to improve the City's residential to commercial/industrial land use mix from an 80/20 assessed value split to a 50/50 assessed value split.

b. Implement diagonal on-street parking where feasible and where parking deficiencies can be solved with this approach.

c. Continue development of the city-owned properties along the relocated Highway 20 corridor and establish a new urban renewal area if appropriate.

8). College Hill Economic Development Objectives.

a. Continue to enact the College Hill Urban Revitalization Plan (CFD 1852.12).

9). Northern Cedar Falls Economic Development Objectives.

a. Continue to support the development of commercial uses in the northeast corner of Lone Tree Road/Center Street and at the Lone Tree Road interchange.

10). Downtown Area Economic Development Objectives.

a. Consider adopting an Urban Revitalization District in the Downtown area, following the adoption of new zoning ordinance.

b. Explore all options to building a downtown parking structure, in conjunction with a feasibility study and continual re-evaluation of paid parking options.

11). Industrial Economic Development Objectives.

a. Create a new urban renewal area by acquiring additional land in areas that are attractive to the private sector for industrial development yet can be efficiently developed at a low public cost.

b. Reserve TIF increment capacity to pay off debt incurred by the City/IDOT cooperative construction of US 58 interchanges.

c. Continue to repay Industrial Park TIF debt owed to the City debt service, economic development and capital project funds.

12). Flood Control, Storm Water, Sanitary Sewer and Water Improvement Objectives.

a. Inflow and Infiltration Reduction Program: Carry out separation of sanitary sewer and stormwater sewer lines from the footing drains when reconstructing streets.

b. Extend sanitary sewer to areas that are unserved and remain on septic systems (i.e. South Main Street).

13). Street Improvement Objectives.

a. Develop cooperative agreements with State Agencies to improve the following streets using Road Use Tax (RUT), Local Option Sales Tax (LOST), and General Obligation (GO) bonds, if necessary:

(1) Main Street Reconstruction – Use LOST, RUT, Stormwater, ARPA, and GO bonds to complete this project for construction 2023-2025.

(2) Greenhill Road/Highway 58 – Use LOST funding as City match to Iowa Department of Transportation's project in FY2027.

(3) West 23rd Street Improvements – Use LOST, Assessment, and GO bonds to complete this project in FY2024.

(4) Ridgeway & 58 – Use TIF funding as City match to Iowa Department of Transportation's project in FY2024-FY2025.

(5) West Viking Road Reconstruction – Use TIF and LOST to complete this project for construction in 2024-2025

(6) Prairie Parkway & Viking Road Intersection Improvements – Use TIF, LOST, and RUT for construction in 2024-2025.

(7) Northern Cedar Heights Area – Use LOST and SCF to complete this project.

b. Complete the street connections per agreements with developers of the following streets:

(1) Arbors Drive -- Aldrich Elementary to Greenhill Road
(2) Ashworth Drive – Prairie Winds to Hudson Road
(3) Ashworth Drive – Connection to Arbor Drive

(4) Ironwood Drive – Connection to Greenhill Road

c. Continue to develop the plans for the reconstruction of Union Road from 27th Street to University Avenue - Use LOST and RUT funds to complete this project. Timing of project dependent on receipt of grant funding sources.

14). Miscellaneous Infrastructure Repairs.

a. Slope Repairs. Continue to develop plans to address significant slope failure issues. Use storm water funds to complete these projects.

5. **GOAL #5: Enhance Community Quality of Life.** Preserve the community's physical, human, and aesthetic assets by assuring that Quality of Life services are available for leisure, educational, cultural and personal enrichment of residents.

A. Supporting Council Policies.

1). Actively support the development of cultural, educational, recreational, and natural features, which make Cedar Falls distinctive.

2). Endorse planned community growth, which protects the unique, natural, and historic features of Cedar Falls.

3). Continue evaluating and implementing pedestrian safety measures.

B. Long-Term and Ongoing Objectives.

1). Continue to review and evaluate the ways in which the City can enhance racial and cultural diversity and inclusion in Cedar Falls.

2). Update the Park Master Plan (CFD 8601.06) to account for city growth, changing needs and desires of the public, and updating of equipment and facilities.

C. FY2025 Detailed Objectives.

1). Continue planning for Hearst Center expansion/relocation.

2). Continue to use the Recreation & Fitness Center, Operations & Facilities Needs Assessment (CFD 8101.18) to determine the viability of expansion.

3). Implement, when financially feasible, an enhanced riverfront as a visitor attraction consistent with the Northern Cedar Falls Park and Maintenance Plan (CFD 8602).

4). Coordinate with the Cedar Falls Community School District to purchase land for future parks in developing areas, as appropriate.

5). Assist in the solicitation of grants and development of the Cedar River including dam safety improvements, riverbank improvements, and recreational features.

6). Continue to implement portions of the Park Master Plan (CFD 8601.06) for the Big Woods Lake, Gateway Park and Cedar City sites.

7). Improve the Big Woods Campground (cabins, campground expansion, playground, and landscaping) as funding becomes available and as floodplain development ordinances allow.

8). Develop an annual street right-of-way beautification, wayfinding signage, bike network signage, and city entrance signage & monument program using hotel/motel taxes.

9). Consider recommendations from City staff when alternative roadway designs are appropriate based on safety, roadway efficiency and financially feasible; typically, these opportunities arise when a street is scheduled for resurfacing or reconstruction allowing the City to address issues involving landscaping, pedestrian movements, transit, bike and vehicular traffic.

10). Protect areas identified in the Cedar Falls Environmentally Sensitive Lands Survey (CFD 4551.07) as city finances allow.

11). Identify trails most appropriate for winter snow removal and inform the public via an annually published Trail and Bus Bench Snow Removal Map (CFD 4403).

12). Develop a Great American Rail Trail Connection Plan to identify possible improvements, wayfinding, and other amenities along the Cedar Falls portion of this cross-country route.

13). Continue collaboration with CFCSD on the development of plans for a new indoor community pool, co-located with the new Cedar Falls High School.

14). Encourage private development for an official Independence Day fireworks display.

15). Continue working with private property owners to remove trees impacted by emerald ash borer infestation.

16). Implement facility improvements to Seerley Park.

17). Design and develop facility improvements to various City Parks.

18). Continue pursuit of sister city partnerships and engagement, including in-person visits as part of major Iowa delegations.

19). Implement the Bike Network Plan as funding and construction allows.

20). Consider potential for new quality of life projects.

a. Eco Loop

b. Campground/RV Park in Northern Cedar Falls

c. Trail Connection (behind CFU, contingent upon railroad grant)

d. Pickleball Courts

e. Birdsall Park Renovations

f. Historic Reconnaissance Survey of Overman Park Neighborhood

21). Consider funding for quality-of-life projects with other entities.

a. Historical Society

b. UNI Dome Renovations

c. Additional ask for High School Pool

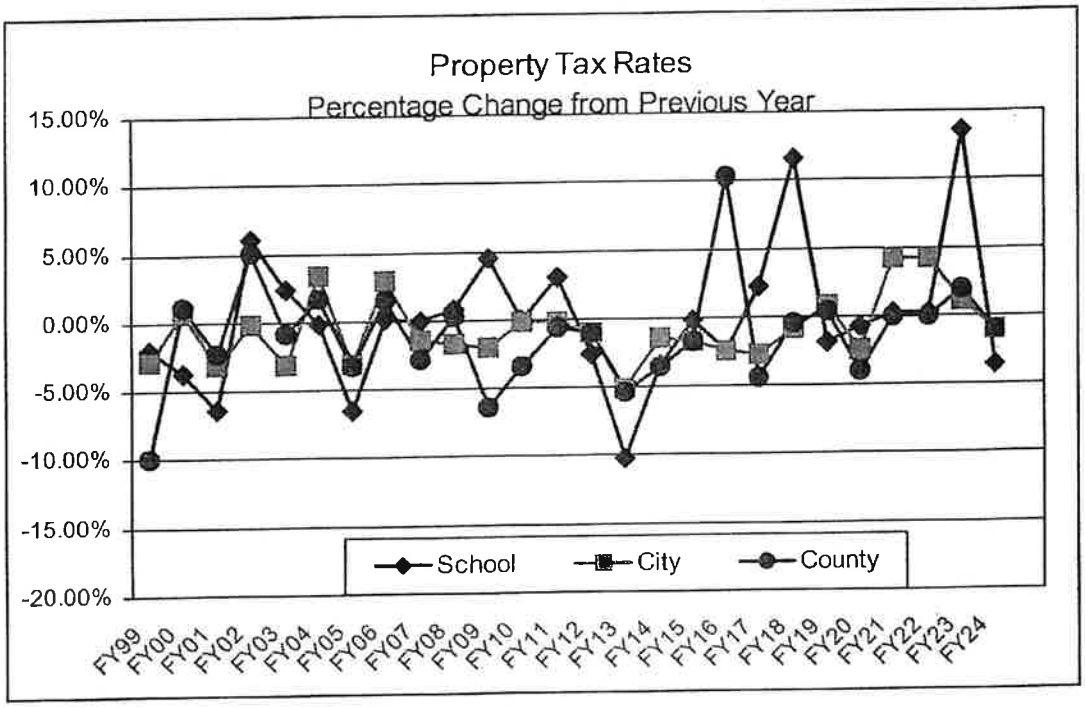
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FY25 FINANCIAL IMPACT AND POLICY SUMMARY

I. IMPACT ON PROPERTY TAX LEVIES

A. Property Tax Rate Change

FY24	$ 11.40 /$1,000 taxable value
FY25	$ 11.93 /$1,000 taxable value
% Increase	4.65 %



B. Property Tax Change Adjusted for New Construction Activity

There was a $733 million dollar growth in assessed values. There was a $170 million increase in commercial and industrial properties and a $563 million increase in residential properties. With the residential rollback factor, taxable valuations on residential properties only increased by $5 million. Commercial and industrial valuations increased by $86 million so overall, taxable valuations increased only by $91 million.

C. FY25 Impact on Residential and Commercial Property Taxes Levied

		Residential	Commercial	Industrial
1.	FY24 Taxes:			
	Value	$ 100,000	$ 500,000	$ 1,000,000
	Rollback Value (Res. 54.65%)			
	(Com. 54.65/90%)	54,650	396,975	846,975
	Tax Rate ($1,000 Value)	11.40	11.40	11.40
	Taxes Paid FY24	$ 623.01	$ 4,525.52	$ 9,655.52
	FY25 Taxes:			
2.	Value	$ 100,000	$ 500,000	$ 1,000,000
	Rollback Value (Res. 46.34%)			
	(Com. 46.34/90%)	46,340	384,510	834,510
	Tax Rate ($1,000 Value)	11.93	11.93	11.93
	Taxes Paid FY25	$ 552.84	$ 4,587.20	$ 9,955.70
3.	Change in Taxes Paid	$ (70.17)	$ 61.68	$ 300.18
	Percentage Change*	(11.26%)	1.36%	3.11%

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

**The above chart does not take into account any increase in assessed value. If a residential home had an average increase in value of 20%, the effect would be a 6.49% or $40.43.

D. Property Tax Distribution By Department

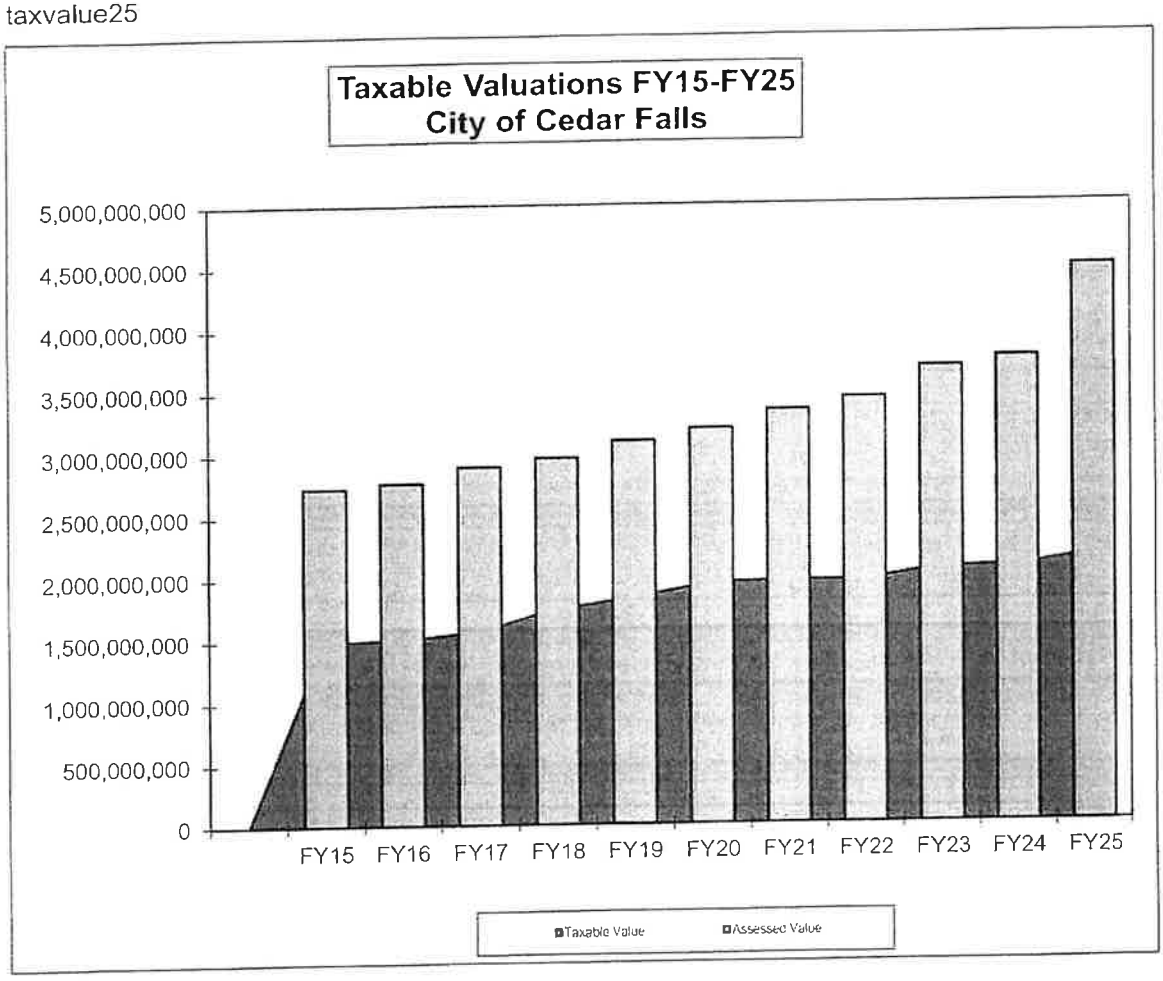
The distribution of property taxes to service areas is shown in the following charts. The charts show the distribution for the total levy and restricted General Levy. The majority of the property taxes paid are directed to the Public Safety department and Park & Recreational Services. These percentages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

PROPERTY TAX VALUATIONS
CITY OF CEDAR FALLS, IOWA
FY15 - FY25

Year	Taxable Value	Percent Change	100% Value	Percent Change	Debt Limit	Debt Limit Change	Year
FY15	1,490,616,188	-8.15%	2,729,240,639	2.97%	136,462,032	3,940,337	FY15
FY16	1,509,722,828	1.28%	2,769,405,368	1.47%	138,470,268	2,008,236	FY16
FY17	1,569,292,287	3.95%	2,897,854,208	4.64%	144,892,710	6,422,442	FY17
FY18	1,750,040,895	11.52%	2,965,854,183	2.35%	148,292,709	3,399,999	FY18
FY19	1,832,652,499	4.72%	3,099,765,282	4.52%	154,988,264	6,695,555	FY19
FY20	1,950,451,511	6.43%	3,195,848,285	3.10%	159,792,414	4,804,150	FY19
FY21	1,963,719,839	0.68%	3,341,492,657	4.56%	167,074,633	7,282,219	FY21
FY22	1,960,696,679	-0.15%	3,432,518,333	2.72%	171,625,917	4,551,284	FY22
FY23	2,060,390,605	5.08%	3,678,278,016	7.16%	183,913,901	12,287,984	FY23
FY24	2,065,050,971	0.23%	3,752,134,587	2.01%	187,606,729	3,692,829	FY24
FY25	2,156,146,618	4.41%	4,485,204,065	19.54%	224,260,203	36,653,474	FY25

The rollback factor on residential decreased to 46.34% for FY25. This is the largest one-year change in the rollback since 1979. 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 19.54% increase in assessed valuations for FY25.

taxvalue25

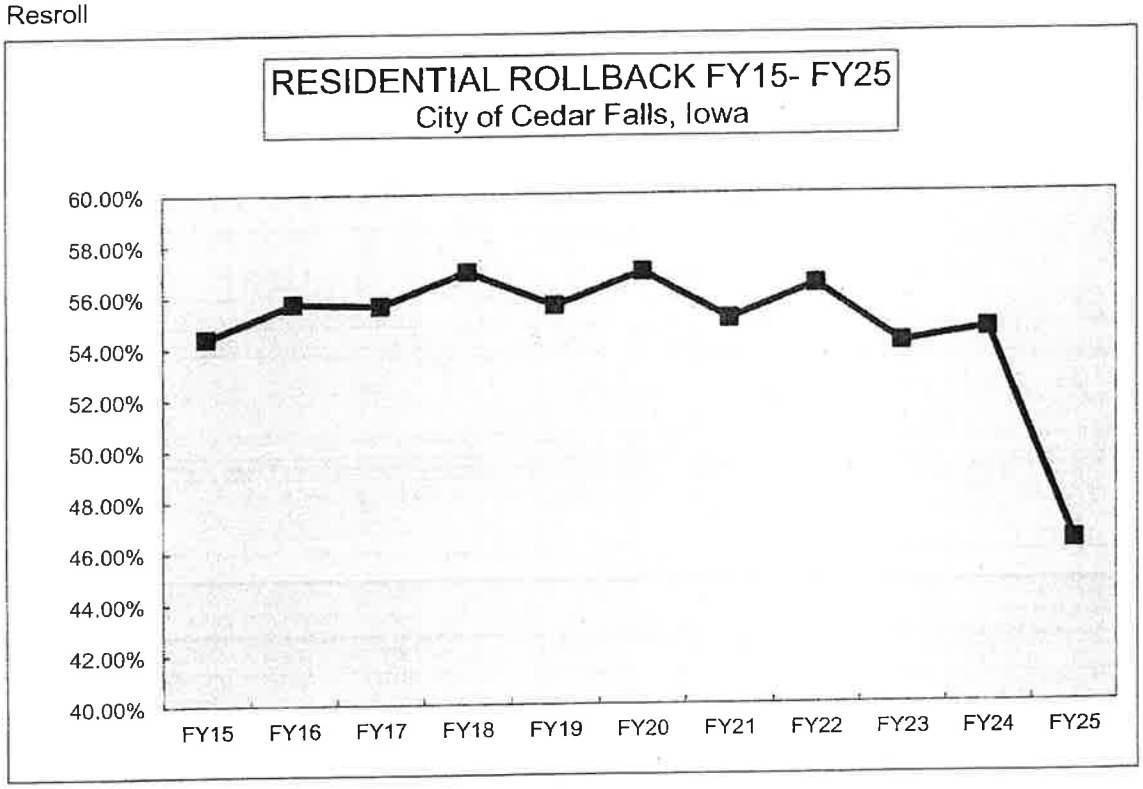


Year	Taxable Value	Assessed Value
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FY24	2,065,050,971	3,752,134,587
FY25	2,156,146,618	4,485,204,065

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 FY25, assessed values increased by $733,069,478. Taxable values increased by $91,095,647.

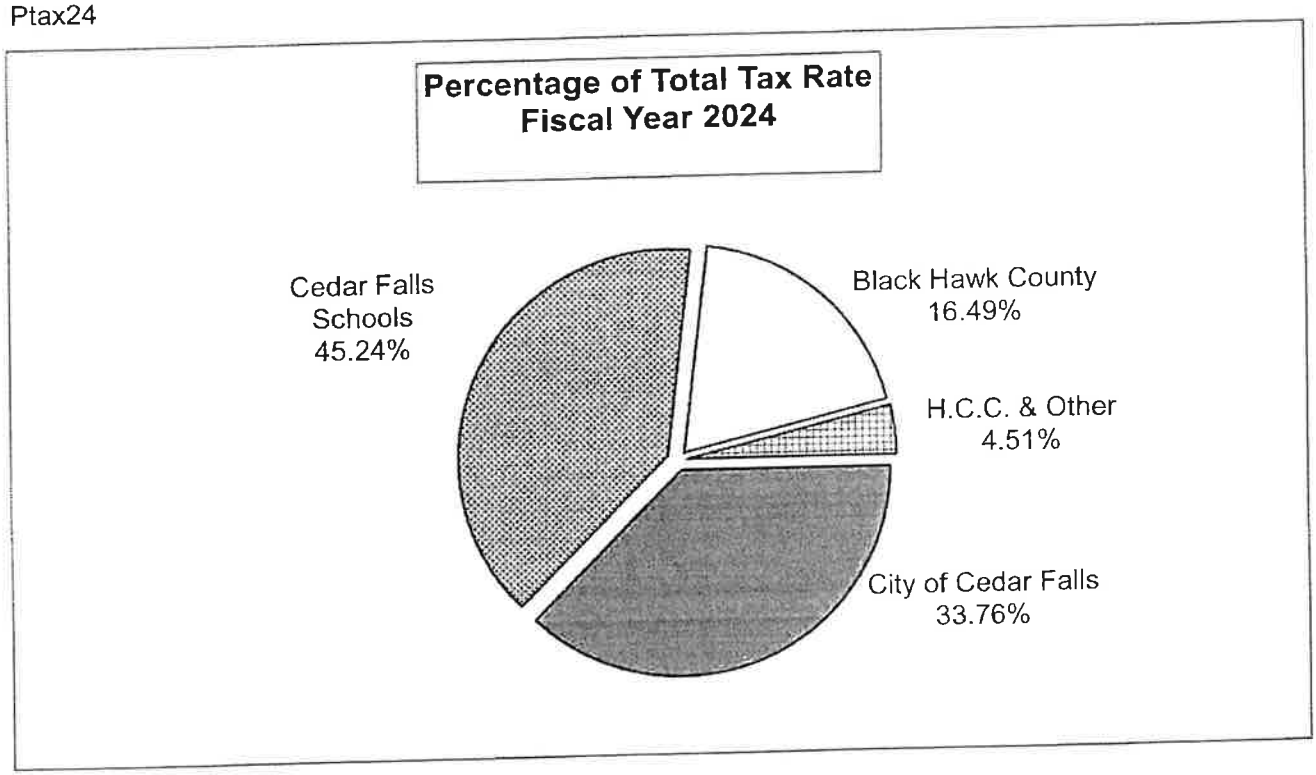
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YEAR	PERCENTAGE RESIDENTIAL ROLLBACK
FY15	54.40%
FY16	55.73%
FY17	55.63%
FY18	56.94%
FY19	55.62%
FY20	56.92%
FY21	55.07%
FY22	56.41%
FY23	54.13%
FY24	54.65%
FY25	46.34%

The rollback decreased for FY25. 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 over 75% residential.

Ptax24



Percentage of Total Tax Rate
Fiscal Year 2024

Governmental Body	Amount	Percent
City of Cedar Falls	$11.40	33.76%
Cedar Falls Schools	15.28	45.24%
Black Hawk County	5.57	16.49%
H.C.C. & Other	1.52	4.51%
Total	$33.77	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.

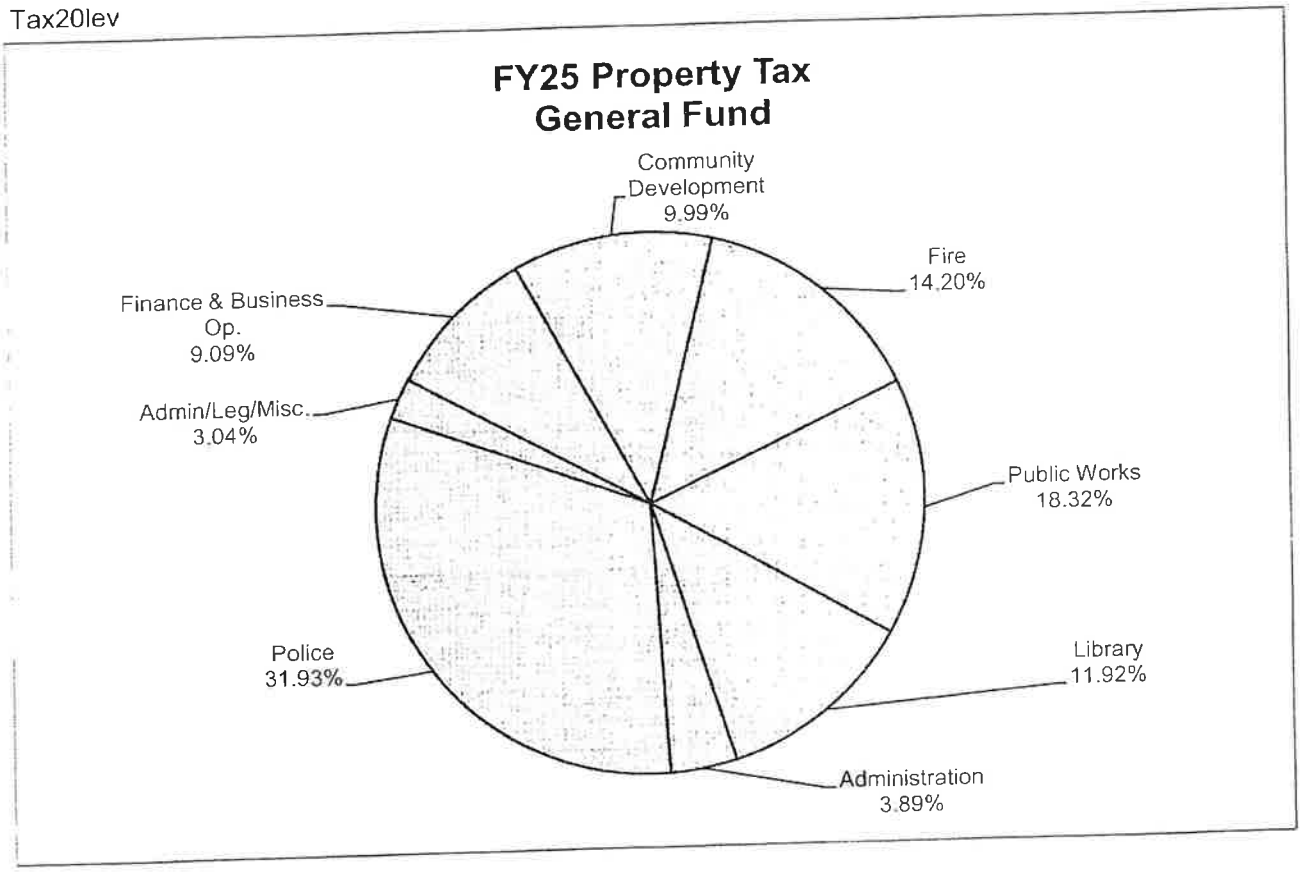
Historically, the City has been the largest user of property taxes. In FY98, FY99, FY00, FY01, FY02, FY04, FY05, FY06, FY07, FY08 and FY09 the City was the largest user because the school system receives substantial state aid subsidies to off-set property tax income losses. In FY03, FY10 - FY24 the City dropped below the school's due to a decrease in the City's debt service levy and implementation of special school levies.

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CITY OF CEDAR FALLS
ACTUAL PROPERTY TAX SUPPORT
FY25

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	**$431,262**	**2.43%**	**1.66%**	**$0.20**	**$10.59**
CITY COUNCIL	**$65,032**	**0.37%**	**0.25%**	**$0.03**	**$1.60**
MAYOR'S OFFICE	**$93,334**	**0.53%**	**0.36%**	**$0.04**	**$2.29**
CITY ADMINISTRATOR	**529,067**	**2.98%**	**2.04%**	**0.25**	**13.00**
FINANCE & BUSINESS OPER:	**$3,725,499**	**21.01%**	**14.38%**	**$1.73**	**$91.51**
Administration	265,530	1.50%	1.03%	0.12	6.52
Financial Services	147,593	0.83%	0.57%	0.07	3.63
Human Resources	747,818	4.22%	2.89%	0.35	18.37
Legal Services	354,166	2.00%	1.37%	0.16	8.70
Public Records	97,040	0.55%	0.37%	0.05	2.38
Street Lighting	0	0.00%	0.00%	0.00	0.00
Library Services	2,113,354	11.92%	8.16%	0.98	51.91
COMMUNITY DEVELOPMENT	**$2,084,733**	**11.76%**	**8.05%**	**$0.97**	**$51.21**
Administration	225,161	1.27%	0.87%	0.10	5.53
Inspection Services	345,237	1.95%	1.33%	0.16	8.48
Planning & Community Services	285,065	1.61%	1.10%	0.13	7.00
Cultural Services	278,878	1.57%	1.08%	0.13	6.85
Recreation Serv.	950,393	5.36%	3.67%	0.44	23.34
PUBLIC WORKS	**$2,718,635**	**15.33%**	**10.49%**	**$1.26**	**$66.78**
Engineering	806,238	4.55%	3.11%	0.37	19.80
Cemetery Section	176,184	0.99%	0.68%	0.08	4.33
Golf Section	24,813	0.14%	0.10%	0.01	0.61
Park Section	1,274,888	7.19%	4.92%	0.59	31.31
Public Buildings	436,513	2.46%	1.68%	0.20	10.72
PUBLIC SAFETY SERVICES	**$8,081,289**	**45.58%**	**31.19%**	**$3.75**	**$198.49**
Fire	2,503,282	14.12%	9.66%	1.16	61.49
Police	5,578,006	31.46%	21.53%	2.59	137.01
SUB-TOTAL	**$17,728,850**	**100.00%**	**68.41%**	**$8.22**	**$435.46**
DEBT SERVICE	1,466,500	N/A	5.66%	0.60	36.02
TRUST & AGENCY	4,768,770	N/A	18.40%	2.21	117.13
LEVY-LIABILITY INS.	264,640	N/A	1.02%	0.12	6.50
LEVY-MET TRANSIT	488,570	N/A	1.89%	0.23	12.00
LEVY-CF BAND	0	N/A	0.00%	0.00	0.00
LEVY-EMA	1,193,980	N/A	4.61%	0.55	29.33
LEVY-LIBRARY	0	N/A	0.00%	0.00	0.00
TOTAL	**$25,911,310**	**100.00%**	**100.00%**	**$11.93**	**$636.44**

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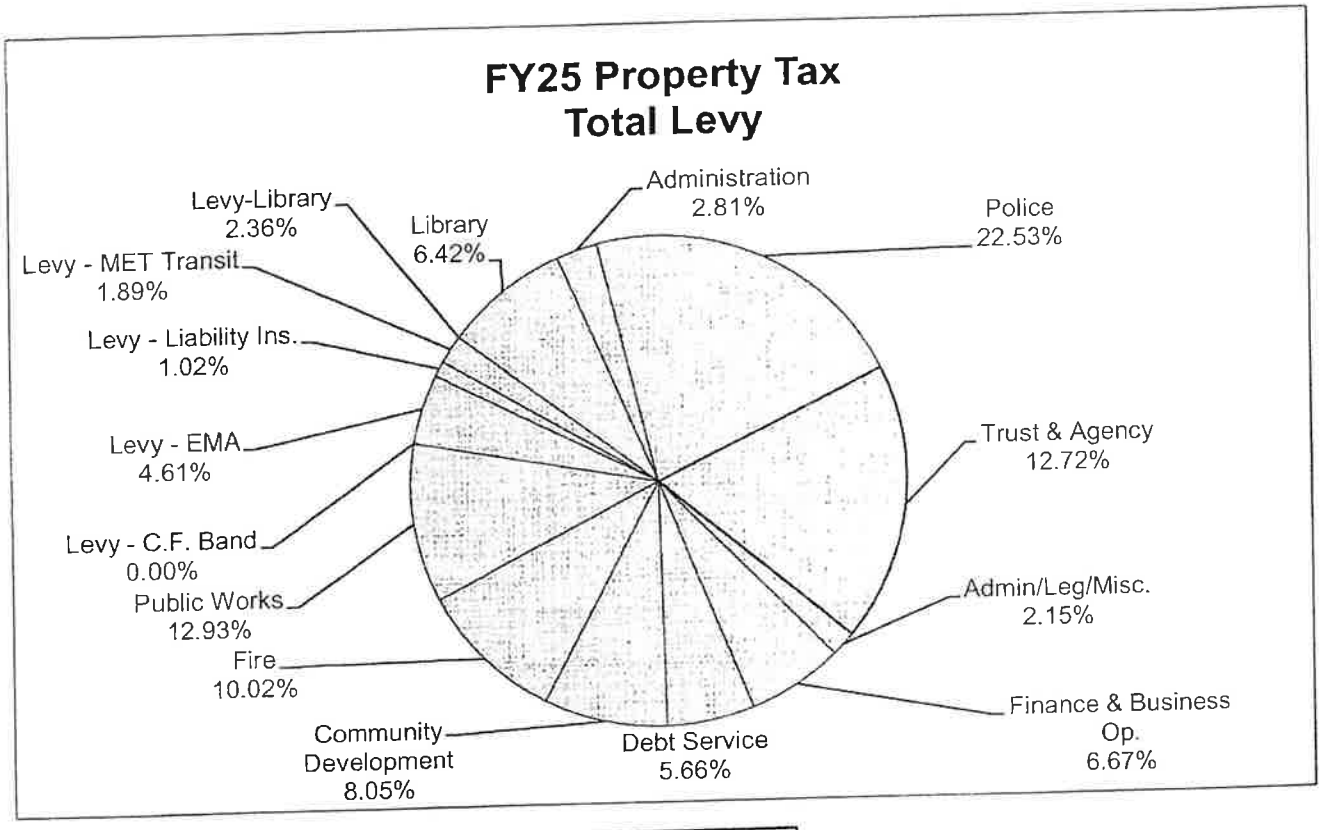


CITY OF CEDAR FALLS
Property Tax Impact
General Levy
FY25

Department	Percent of General Levy Property Tax	General Levy Property Tax Per $1,000
Admin/Leg/Misc.	2.43%	$0.20
Finance & Business Op.	9.09%	0.75
Community Development	11.76%	0.97
Fire	14.12%	1.16
Public Works	15.33%	1.26
Library	11.92%	0.98
Administration	3.89%	0.32
Police	31.46%	2.59
GENERAL LEVY	100.00%	$8.22

These charts depict where funds within the $8.22 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 (72.83%) are devoted to Fire (14.12%), Police (31.46%), Library (11.92%) and Public Works (15.33%) departments.



Department or Fund	Percent of Total Levy Property Tax	Total Levy Property Tax Per $1,000
Admin/Leg/Misc.	1.66%	$0.20
Finance & Business Op.	6.22%	0.75
Debt Service	5.66%	0.59
Community Development	8.05%	0.97
Fire	9.66%	1.16
Public Works	10.49%	1.26
Levy - C.F. Band	0.00%	0.00
Levy - EMA	4.61%	0.55
Levy - Liability Ins.	1.02%	0.12
Levy - MET Transit	1.89%	0.23
Levy - Library	0.00%	0.00
Library	8.16%	0.98
Administration	2.65%	0.32
Police	21.53%	2.59
Trust & Agency	18.40%	2.21
TOTAL LEVY	100.00%	$11.93

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
FY25

Department Division or Fund	Property Tax Support	Percent of Total Levy	Support Per $1,000 Value	Cost Per Resident
ADMIN/LEG/MISC	**$1,184,472**	**4.57%**	**$0.55**	**$29.09**
CITY COUNCIL	**$71,878**	**0.28%**	**$0.03**	**$1.77**
MAYOR'S OFFICE	**$124,312**	**0.48%**	**$0.06**	**$3.05**
CITY ADMINISTRATOR	**646,894**	**2.50%**	**0.30**	**15.89**
FINANCE AND BUS. OPERATIONS:	**$4,435,018**	**17.12%**	**$2.06**	**$108.93**
Administration	310,797	1.20%	0.14	7.63
Financial Services	237,614	0.92%	0.11	5.84
Human Resources	860,686	3.32%	0.40	21.14
Legal Services	417,935	1.61%	0.19	10.27
Public Records	167,719	0.65%	0.08	4.12
Street Lighting	0	0.00%	0.00	0.00
Library Services	2,440,268	9.42%	1.13	59.94
COMMUNITY DEVELOPMENT:	**$2,753,310**	**10.62%**	**$1.28**	**$67.63**
Administration	261,202	1.01%	0.12	6.42
Inspection Services	552,123	2.13%	0.26	13.56
Planning & Community Services	390,325	1.51%	0.18	9.59
Cultural Services	340,936	1.32%	0.16	8.37
Recreation Serv.	1,208,723	4.66%	0.56	29.69
PUBLIC WORKS:	**$3,375,727**	**13.03%**	**$1.57**	**$82.92**
Engineering	1,144,216	4.42%	0.53	28.10
Cemetery Section	258,767	1.00%	0.12	6.36
Golf Section	24,813	0.10%	0.01	0.61
Park Section	1,477,265	5.70%	0.69	36.28
Public Buildings	470,666	1.82%	0.22	11.56
PUBLIC SAFETY SERVICES:	**$11,853,202**	**45.75%**	**$5.50**	**$291.14**
Fire*	4,028,903	15.55%	1.87	98.96
Police*	7,824,299	30.20%	3.63	192.18
DEBT SERVICE	**$1,466,500**	**5.66%**	**$0.60**	**$36.02**
TOTAL	**$25,911,310**	**100.00%**	**$11.93**	**$636.44**

* 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 FY25 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
2022	26.18 %	$1,699,310
2023	23.90 %	$1,136,090
2024	22.98 %	$1,123,780
2025	22.66 %	$1,523,540

In FY25, the contribution rate will be 22.66%. The rate has fluctuated greatly over the last twenty 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.

For FY25, there are no excess cash reserves in the pension funds are being used to help reduce the levy amount needed for 411 costs.

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 FY25, 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%.

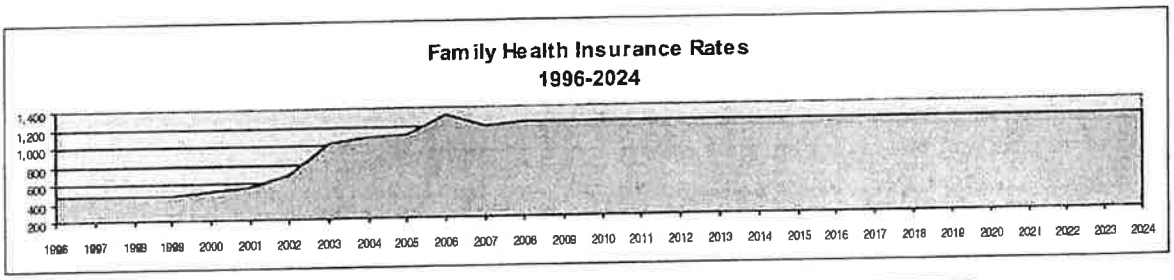
III. PERSONNEL ISSUES

A. Salary Adjustments: Since all bargaining groups settled five-year contracts in December, 2021, salary adjustments have been included in the FY25 budget.

B. Health Insurance: Increases in the employee health insurance are recommended for FY25 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 FY25, significant increases in health insurance contribution by the City are being budgeted. The City will need to look at plan design changes and employee contribution rates to maintain a secure self-funded health insurance fund.

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-seven 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
2022	430.32	0.00	1,238.72	0.00
2023	430.32	0.00	1,238.72	0.00
2024	430.32	0.00	1,238.72	0.00
Increase FY96-FY24	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 FY25 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 FY25, 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 FY25 budget, staffing additions have been included as a result of this analysis.

For Administration, a full-time Policy & Administrative Specialist is being budgeted to help with grant writing and various special projects.

For the Finance & Business Operations Department, a full-time property acquisition specialist is being budgeted in the legal division.

In the Community Development Department a second Aquatic Supervisor is being budgeted for one year so there can be overlap with the current supervisor who is retiring in May 2025.

In the Public Safety Services Department one additional officer is budgeted for FY25 for an additional school resource officer.

The City will need to continue to monitor staffing levels to ensure quality recruitment and retention of employees.

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 with the Department Director 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.

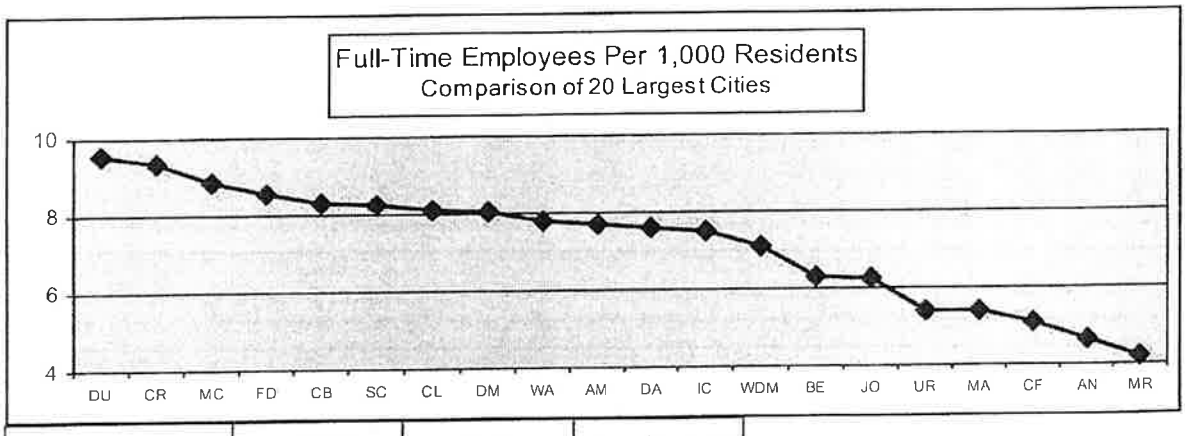
The written evaluation is provided to and approved by the City Administrator. This analysis will continue into FY25.

F. **Total Employee Salary & Benefit Impacts**: The total budget increase for all employees salary and benefit is $3,048,280 for FY25. This increase is due to the negotiated salary increases set by union contracts, increased health insurance costs, and added positions listed above.

G. **Liability Insurance Levy:** The levy decreased in the General Fund for FY25 to $264,640 from $312,770 in FY24.

H. **Pay Plan Study:** A pay plan study was completed and implemented July 1, 2018. Funds are budgeted in FY25 to update the pay plan. The City intends to try and update the pay plan every few years to keep up with market rates.

I. **Employee Survey:** An employee survey was performed in FY23 and is planned for FY25. The City now intends to try and do a survey every year.



City	FY23 Employees	2020 Population	Employees Per 1,000
Dubuque	571	59,667	9.57
Cedar Rapids	1289	137,710	9.36
Mason City	242	27,338	8.85
Fort Dodge	213	24,871	8.56
Council Bluffs	520	62,799	8.28
Sioux City	706	85,797	8.23
Clinton	198	24,469	8.09
Des Moines	1723	214,133	8.05
Waterloo	525	67,314	7.80
Ames	512	66,427	7.71
Davenport	772	101,724	7.59
Iowa City	562	74,828	7.51
W. Des Moines	488.0	68,723	7.10
Bettendorf	246	39,102	6.29
Johnston	151	24,064	6.27
Urbandale	247	45,580	5.42
Marshalltown	149	27,591	5.40
Cedar Falls	**208**	**40,713**	**5.11**
Ankeny	314	67,887	4.63
Marion	175	41,535	4.21
Average:			7.20

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 2.09 employees per 1,000 capita less than the state average, which is equivalent to 85 fewer full-time employees.

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.

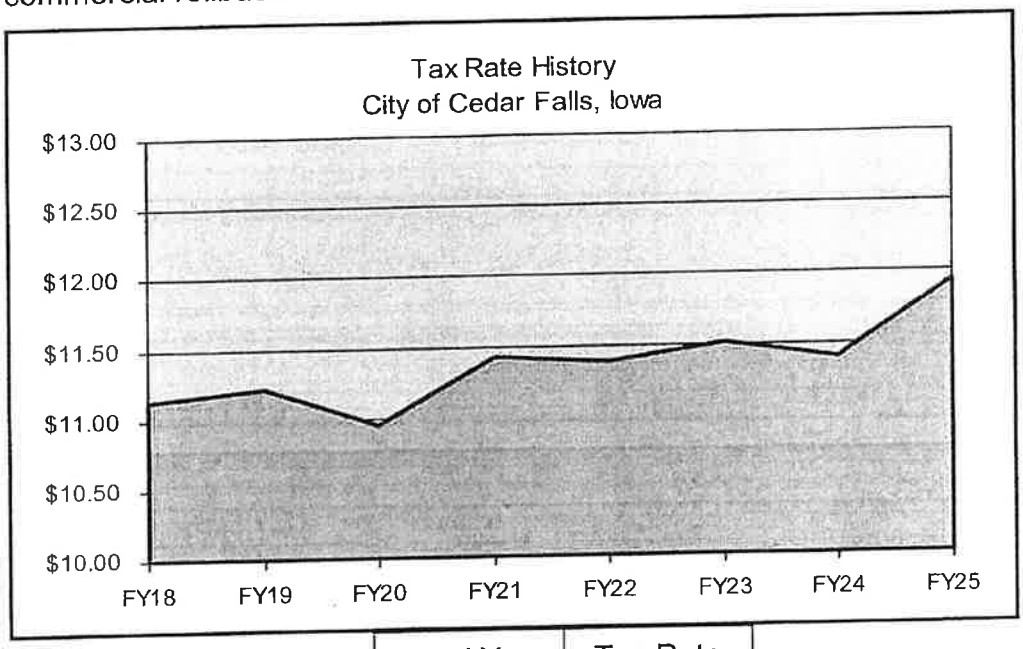
IV. FINANCIAL ISSUES

A. Taxable values: Taxable value in FY25 increased from $2,065,050,971 to $2,156,146,618. The residential rollback factor was adjusted from 54.65% in FY24 to 46.34% in FY25. The commercial rollback remained the same in FY25 at 90%. Agland rollback was adjusted from 91.64% in FY24 to 71.84% in FY25. The multi-residential rollback is now the same as residential and the value is now included with residential.

Assessed and Taxable Values
FY24 and FY25 Budgets

Description	FY24 Assessed Values	FY25 Assessed Values	Difference Assessed Values	FY24 Taxable Values	FY25 Taxable Values	Difference Taxable Values
Residential	2,957,669,168	3,520,224,439	562,555,271	1,602,471,188	1,607,971,139	5,499,951
Commercial	540,291,758	653,267,157	112,975,399	437,680,755	536,771,088	99,090,333
Industrial	32,884,397	32,210,898	(673,499)	24,862,305	25,900,122	1,037,817
Multi-Res	0	0	0	0	0	0
Utilities	2,943,413	3,434,922	491,509	2,669,156	3,104,219	435,063
Add: TIF-Unified	124.303,526	151,032,020	27,018,764			
Add: TIF-Downtown	67,630,727	93,432,962	26,072,235			
Add:TIF-Southern	11,348,326	11,062,531	(285,795)			
Add:TIF-College Hill	8,674,430	14,884,753	6,210,323			
Add: TIF-Pinnacle Prairie	2,397,065	14,671,643	12,274,578			
Less: Credit	(2,632,433)	(17,599,950)	(14,967,517)	(2,632,433)	(17,599,950)	(14,965,517)
Subtotal	**3,744,950,107**	**4,476,621,375**	**731,671,268**	**2,065,050,971**	**2,156,146,618**	**91,095,647**
Agland	7,184,480	8,582,690	1,398,210	6,584,075	6,137,435	(446,640)
Total	**3,752,134,587**	**4,485,204,587**	**733,069,478**	**2,071,635,046**	**2,162,284,053**	**90,649,007**
Gas & Electric Value	54,414,623	54,310,184	(104,439)	3,858,927	4,280,609	421,682
Less: Agland	7,184,480	8,582,690	1,398,210	6,584,075	6,137,435	(446,640)
Add:TIF Assess-Tax	0	15,956,283	15,956,283	0	0	0
Property Rate Value	**3,799,364,730**	**4,546,887,842**	**747,523,112**	**2,068,909,898**	**2,160,427,227**	**91,517,329**

Tax Rate: In fiscal year 2025, the tax rate is proposed to increase by $.53 (FY24 - $11.40, FY25 - $11.93). Fluctuations in tax rates occur due to property reassessments on a biennial basis and the changes in the residential and commercial rollback.



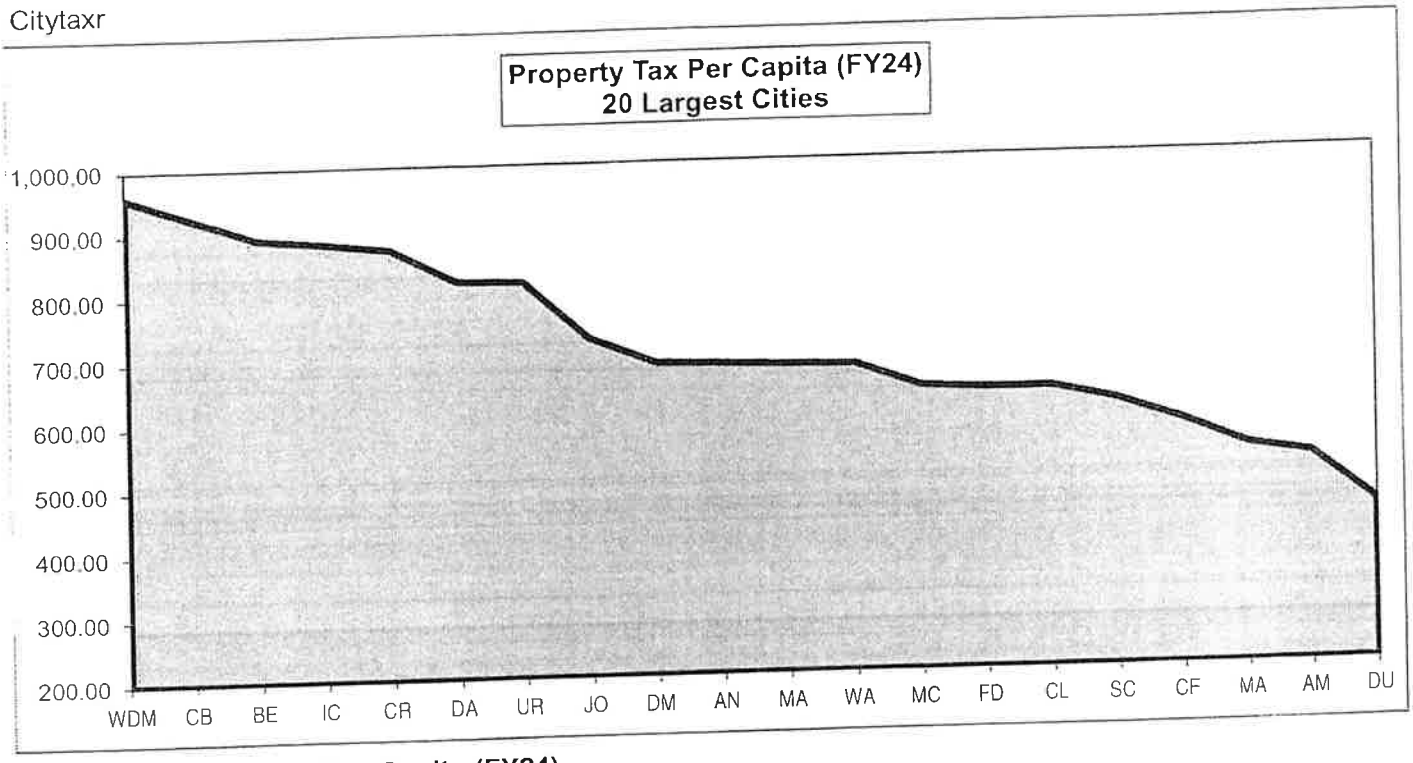
Fiscal Year	Tax Rate
2018	11.13
2019	11.22
2020	10.95
2021	11.43
2022	11.38
2023	11.51
2024	11.40
2025	11.93

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, 2022		General Fund				Other Levies				Total Regular W/O Ag	Tax Per Capita
					$8.10 Levy		Outside	Ag Land	Emerg	Debt	Employ	Capital		
			Regular	Ag Land	FY22/23	FY23/24	$8.10	Levy	Levy	Service	Benefit	Improv.		
West Des Moines	6	68,723	6,047,854,151	6,174,459	8.10000	8.10000	0.19901	3.00375	0.27000	1.91000	0.42099		10.90000	959.24
Council Bluffs	10	62,799	3,180,636,506	9,662,093	8.10000	8.10000	1.50832	3.00375	0.27000	2.82000	5.56168		18.26000	924.83
Bettendorf	15	39,102	2,755,169,649	4,941,162	5.72358	7.80000	0.00000	3.00375		4.85000	0.00000		12.65000	891.33
Iowa City	5	74,828	4,224,610,736	1,512,444	8.10000	8.10000	1.51044	3.00375	0.20000	2.47846	3.34415		15.63305	882.60
Cedar Rapids	2	137,710	7,383,561,591	10,021,489	8.10000	8.10000	1.15418	2.99955		3.62225	3.36977		16.24620	871.07
Davenport	3	101,724	4,966,492,949	21,474,315	8.10000	8.10000	1.43000	3.00375	0.27000	2.05000	4.93000		16.78000	819.25
Urbandale	12	45,580	3,718,260,340	3,816,401	8.10000	8.10000		3.00375		1.44000	0.47000		10.01000	816.58
Johnston	20	24,064	1,610,789,750	6,567,676	7.50737	8.10000	0.00000	3.00370	0.27000	2.32438	0.16075		10.85513	726.62
Des Moines	1	214,133	8,843,430,387	7,940,793	8.10000	8.10000	0.29000	3.00375		2.86000	5.36000		16.61000	685.97
Ankeny	7	67,887	4,683,389,431	4,821,902	6.15330	6.20310	0.14690	3.00375		3.00000	0.55000		9.90000	682.98
Marion	13	41,535	1,877,660,160	3,772,787	8.10000	8.10000	0.64030	3.00375	0.00000	2.28704	4.00656		15.03390	679.63
Waterloo	8	67,314	2,312,103,711	15,870,059	8.10000	8.10000	2.20572	3.00375	0.27000	2.80302	6.35145		19.73019	677.69
Mason City	17	27,338	1,252,944,762	8,990,489	8.10000	8.10000	0.38484	3.00375	0.27000	2.90952	2.32364		13.98800	641.09
Fort Dodge	18	24,871	762,256,016	4,122,510	8.10000	8.10000	1.13426	3.00375	0.27000	4.49916	6.73444		20.73786	635.58
Clinton	19	24,469	1,013,714,451	16,879,550	8.10000	8.10000	0.42105	3.00375	0.27000	1.75419	4.79256		15.33780	635.42
Sioux City	4	85,797	3,339,507,724	5,961,595	8.10000	8.10000	1.28667	3.00373	0.27000	3.12603	2.98220		15.76490	613.62
Cedar Falls	14	40,713	2,068,909,898	6,584,075	8.10000	8.10000	1.20108	3.00375		0.64456	1.45756		11.40320	579.48
Marshalltown	16	27,591	929,248,952	5,790,975	8.10000	8.10000	1.12261	3.00375	0.27000	2.42472	3.40767	0.67500	16.00000	538.87
Ames	9	66,427	3,406,697,589	4,029,640	5.51359	6.34138	0.60552	3.00374		3.25407	0.00000		10.20097	523.16
Dubuque	11	59,667	2,684,506,784	3,392,501	8.10000	8.10000	0.79031	3.00368		0.09748	0.91356		9.90135	445.48

Citytaxr



Property Tax Per Capita (FY24)
20 Largest Iowa Cities

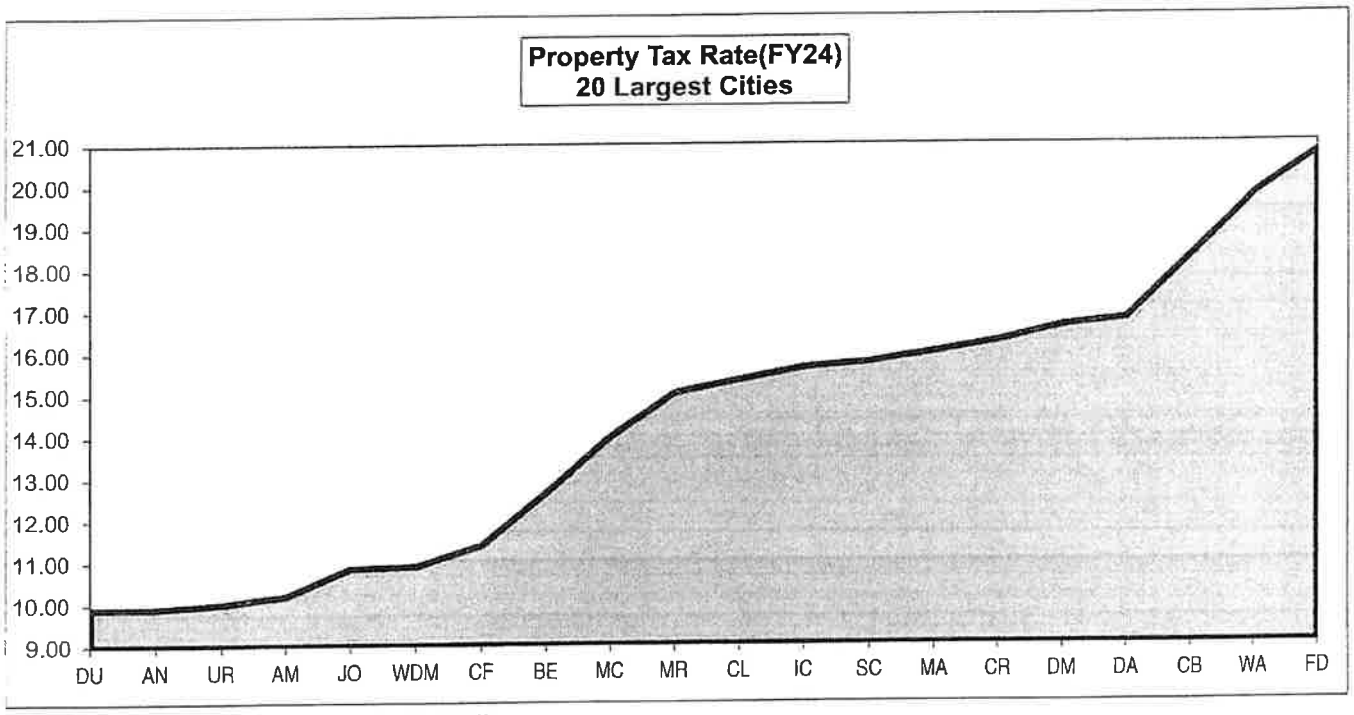
City	FY24 Tax Per Person	2020 Population	Abbre-viation
West Des Moines	959.24	68,723	WDM
Council Bluffs	924.83	62,799	CB
Bettendorf	891.33	39,102	BE
Iowa City	882.60	74,828	IC
Cedar Rapids	871.07	137,710	CR
Davenport	819.25	101,724	DA
Urbandale	816.58	45,580	UR
Johnston	726.62	24,064	JO
Des Moines	685.97	214,133	DM
Ankeny	682.98	67,887	AN
Marion	679.63	41,535	MA
Waterloo	677.69	67,314	WA
Mason City	641.09	27,338	MC
Fort Dodge	635.58	24,871	FD
Clinton	635.42	24,469	CL
Sioux City	613.62	85,797	SC
Cedar Falls	579.48	40,713	**CF**
Marshalltown	538.87	27,591	MA
Ames	523.16	66,427	AM
Dubuque	445.48	59,667	DU
Average	711.53		

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 $579.48 per person, the City is substantially below the average rate of $711.53. 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 addional 5.38 million dollars would be devoted to operations. This would be an increase of 23% of taxes levied in FY24.

Citytaxr



Property Tax Rate (FY24)
20 Largest Iowa Cities

City	FY24 Tax Rate	2020 Population	Abbre-viation
Dubuque	9.90	59,667	DU
Ankeny	9.90	67,887	AN
Urbandale	10.01	45,580	UR
Ames	10.20	66,427	AM
Johnston	10.86	24,064	JO
West Des Moines	10.90	68,723	WDM
Cedar Falls	**11.40**	**40,713**	**CF**
Bettendorf	12.65	39,102	BE
Mason City	13.99	27,338	MC
Marion	15.03	41,535	MR
Clinton	15.34	24,469	CL
Iowa City	15.63	74,828	IC
Sioux City	15.76	85,797	SC
Marshalltown	16.00	27,591	MA
Cedar Rapids	16.25	137,710	CR
Des Moines	16.61	214,133	DM
Davenport	16.78	101,724	DA
Council Bluffs	18.26	62,799	CB
Waterloo	19.73	67,314	WA
Fort Dodge	20.74	24,871	FD
Average	14.30		

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 was a phased in reduction over eight years. FY24 was the final year and these properties are now taxed at the residential rate. For Cedar Falls, multi-residential property was valued at $98,472,234. The decline in taxable base was 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 –FY22 those funds were not included in the budget. During the 2021 legislative session it was approved to phase-out the backfill. This will be phased out in 8 years. Therefore, for FY23, FY24 and FY25 the reduced backfill amount is budgeted in revenue and the corresponding amount is budgeted in expenses for a one-time capital project.

D. **State Backfill 2.0**: The State of Iowa in 2023 created the Business Property Tax Reimbursement (BPTR). Now the first $150,000 of commercial and industrial properties are taxed the same as residential properties. The State appropriated funds to backfill this loss. This is approximately $330,000 for Cedar Falls and is included as revenue in the General Fund for FY25. The City Council in future years will need to determine if they still want to rely on this source of funds from the State of Iowa.

E. **HF718:** House File 718 (HF718) was passed by the State of Iowa in 2023 and the impacts of this bill have started for FY25. The biggest component of the bill is eliminating several levies and forcing cities to now bring those levy amounts under the $8.10 General Fund levy by FY29. Between FY25 and FY29 the City will need to reduce their $8.39 levy to $8.10. For FY25, the max General Fund Levy for Cedar Falls is $8.22

F. **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.

22-Feb-24

Balance

FUND BALANCES - REVENUE AND EXPENDITURES
SIX YEAR HISTORY FY19 - FY25

Fund	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Project	FY25 Budget
General Fund							
Beginning Balance	$ 5,760,875	$ 6,157,139	$ 6,220,031	$ 6,277,295	$ 6,339,998	$ 6,395,909	$ 6,395,909
Expenditures	26,615,771	25,734,290	29,136,899	28,655,623	30,803,826	30,144,676	33,504,300
Revenues	27,012,035	25,797,184	29,194,163	28,718,326	30,859,738	30,144,676	33,504,300
Cash Added (Used)	396,264	62,894	57,264	62,703	55,912	0	0
General Ending Balance	**$ 6,157,139**	**$ 6,220,031**	**$ 6,277,295**	**$ 6,339,998**	**$ 6,395,909**	**$ 6,395,909**	$ 6,395,909
% of Cash Balance to Next Year's Expenditures	22.97%	21.89%	22.56%	20.58%	20.86%	19.09%	18.59%
Refuse							
Beginning Balance	$ 4,734,192	$ 5,152,690	$ 4,861,202	$ 5,276,454	$ 5,363,860	$ 5,780,316	$ 5,771,012
Expenditures	2,908,412	3,536,967	3,010,590	3,473,530	3,236,334	3,749,406	4,250,640
Revenues	3,326,910	3,245,479	3,425,842	3,560,936	3,652,790	3,740,102	3,876,320
Cash Added (Used)	418,498	(291,488)	415,252	87,406	416,456	(9,304)	(374,320)
Ending Balance	**$ 5,152,690**	**$ 4,861,202**	**$ 5,276,454**	**$ 5,363,860**	**$ 5,780,316**	**$ 5,771,012**	**$ 5,396,691**
Sewer Rental							
Beginning Balance	$ 7,150,680	$ 8,500,369	$ 9,657,337	$ 10,735,418	$ 12,866,682	$ 15,571,055	$ 18,452,748
Expenditures	5,382,320	5,908,293	6,226,063	5,571,015	5,825,966	6,131,915	7,163,820
Revenues	6,732,011	7,065,262	7,304,145	7,702,279	8,530,338	9,013,608	9,638,210
Cash Added (Used)	1,349,691	1,156,969	1,078,082	2,131,264	2,704,372	2,881,693	2,474,390
Ending Balance	**$ 8,500,369**	**$ 9,657,337**	**$ 10,735,418**	**$ 12,866,682**	**$ 15,571,055**	**$ 18,452,748**	$ 20,927,138
Street Construction							
Beginning Balance	$ 7,885,301	$ 8,437,357	$ 8,579,383	$ 9,893,925	$ 10,687,818	$ 7,969,936	$ 6,452,960
Expenditures	4,647,031	5,012,178	4,617,956	4,864,453	9,653,053	7,141,096	7,799,250
Revenues	5,199,087	5,154,204	5,932,498	5,658,346	6,935,171	5,624,120	5,424,830
Cash Added (Used)	552,056	142,026	1,314,542	793,893	(2,717,882)	(1,516,975)	(2,374,420)
Ending Balance	**$ 8,437,357**	**$ 8,579,383**	**$ 9,893,925**	**$ 10,687,818**	**$ 7,969,936**	**$ 6,452,960**	$ 4,078,540

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

C. Cash Balance Impact (Modified Cash Basis):

1. General Fund

FY23 Year End Cash Balance	$6,395,909
FY24 Expected Cash Reserve Used	0
FY25 Expected Cash Reserve Used	0
FY25 Ending Balance	$6,395,909

For FY25, 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.

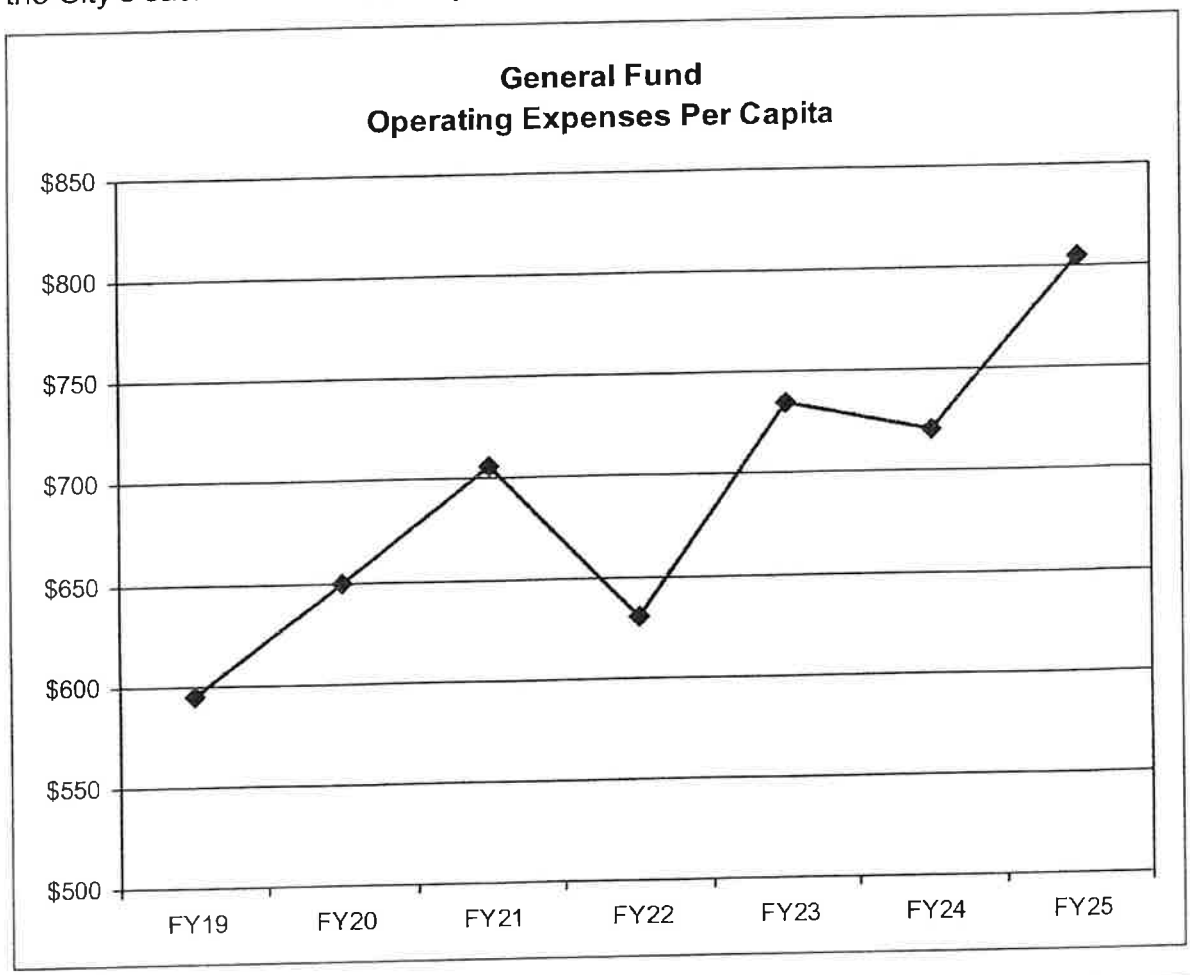
General Fund Reserve Percentages

Fiscal Year	Balance	Percentage
FY22	6,339,988	20.58%
FY23	6,395,909	20.86%
FY24	6,395,909	19.09%*
FY25	6,395,909	18.59%*

* Projected

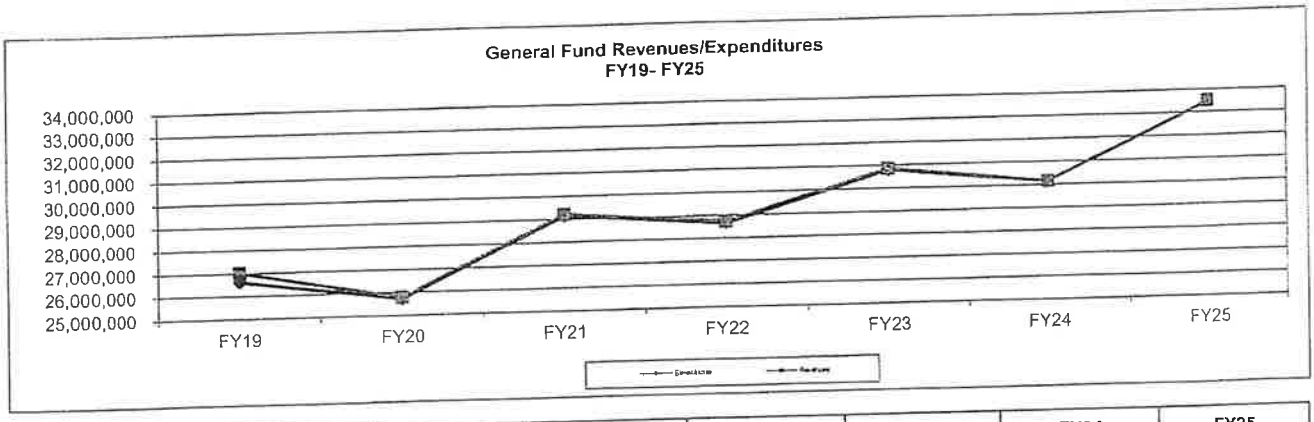
For the City to maintain reserve balances above 15%, additions to reserves will need to be evaluated each budget year. However, proposed state legislation may limit the amount of reserves maintained by cities and Cedar Falls could be greatly affected by this.

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



General Fund	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Project	FY25 Budget
Operating Expense	$23,365,195	$25,520,135	$28,734,124	$25,647,817	$29,922,153	$29.342,776	$32,778,660
Population	39,260	39,260	39,260	40,713	40,713	40,713	40,713
Operating Expense Per Capita	$595.14	$650.03	$705.77	$629.97	$734.95	$720.72	$805.12

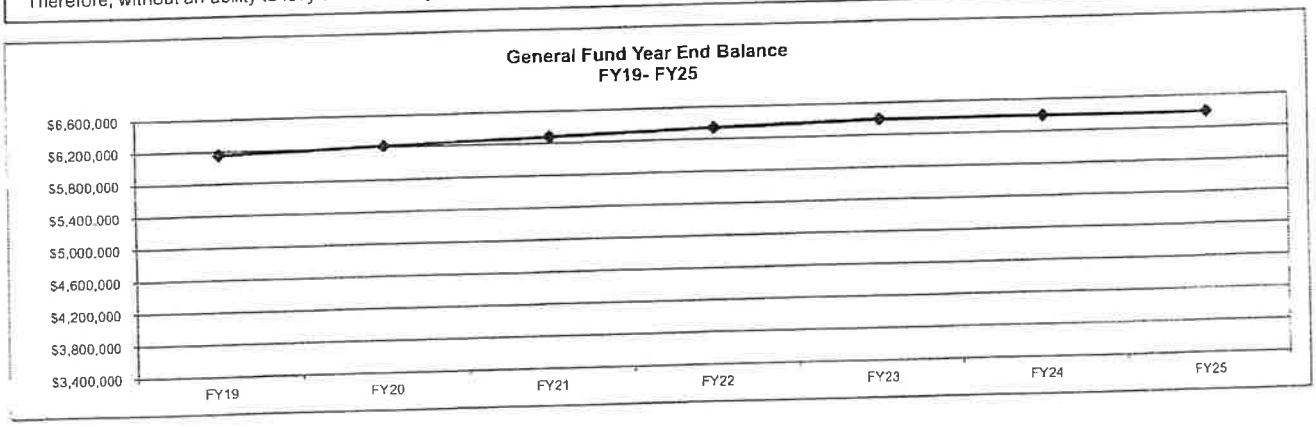
General Fund operating expenses have steadily risen over the past six years due to negotiated salary and benefit increases. The increase in FY25 was due to staffing positions added, salary increases, and health insurance increases.



General Fund	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Project	FY25 Budget
Beginning Balance	$ 5,760,875	$ 6,157,139	$ 6,220,031	$ 6,277,295	$ 6,339,998	$ 6,395,909	$ 6,395,909
Expenditures	26,615,771	25,734,290	29,136,899	28,655,623	30,803,826	30,144,676	33,504,300
Revenues	27,012,035	25,797,184	29,194,163	28,718,326	30,859,738	30,144,676	33,504,300
Cash Added (Used)	396,264	62,894	57,264	62,703	55,912	0	0
General Ending Bal.	**$ 6,157,139**	**$ 6,220,031**	**$ 6,277,295**	**$ 6,339,998**	**$ 6,395,909**	**$ 6,395,909**	**$ 6,395,909**

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.

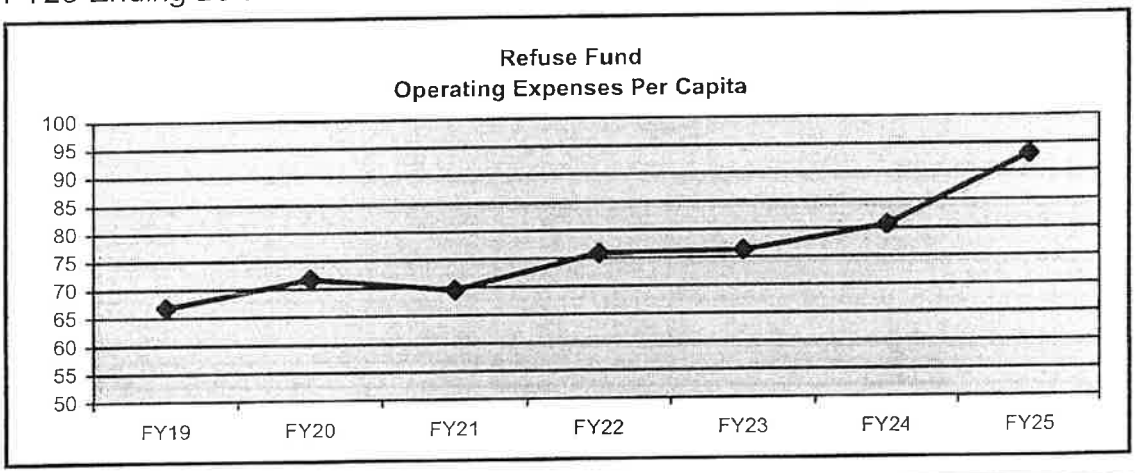
The General Fund Balances are critical to the City's operations and serves to cashflow operations in September and October and provide a reserve to assist operations in the event of a catastrophe. In Cedar Falls' case the General Fund levy limit restricts operations in the event of a catastrophe. Therefore, 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 decrease slightly in FY25. Rates were analyzed and increases implemented on January 1, 2021.

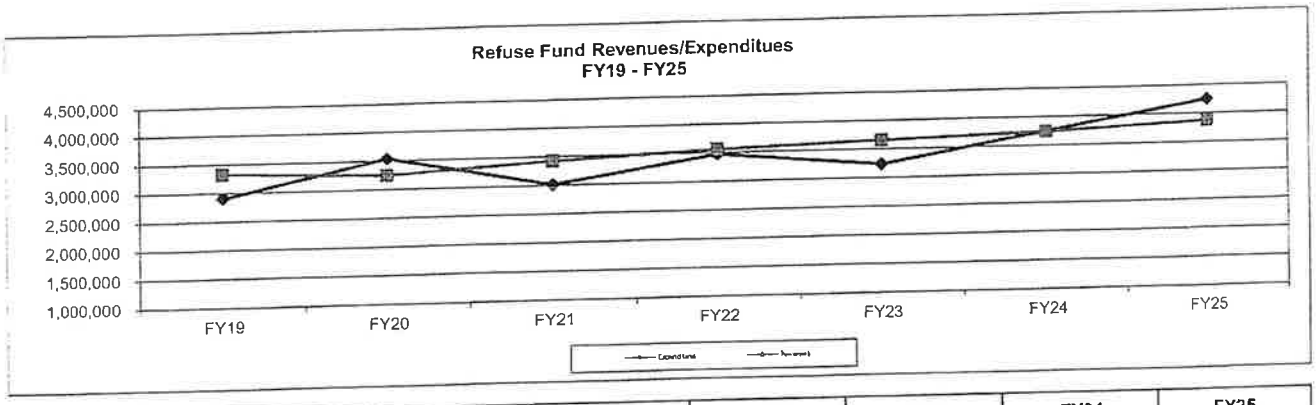
Reserves will be affected as follows:

FY23 Cash	$5,780,316
FY24 Expected Cash Reserve Add (Used)	(9,304)
FY25 Expected Cash Reserve Add (Used)	(374,320)
FY25 Ending Balance	$5,396,691



Refuse Fund	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Project	FY25 Budget
Operating Expense	$2,621,361	$2,813,385	$2,831,834	$3,090,060	$3,104,723	$3,284,406	$3,792,310
Population	39,260	39,260	39,260	40,713	40,713	40,713	40,713
Operating Expense Per Capita	$66.77	$71.66	$69.56	$75.90	$76.26	$80.67	$93.15

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. In FY24 operating costs increased due in part to one part-time position being budgeted to full time and vehicle maintenance costs increasing. For FY25, operating costs are increases due to salary and health insurance increases.

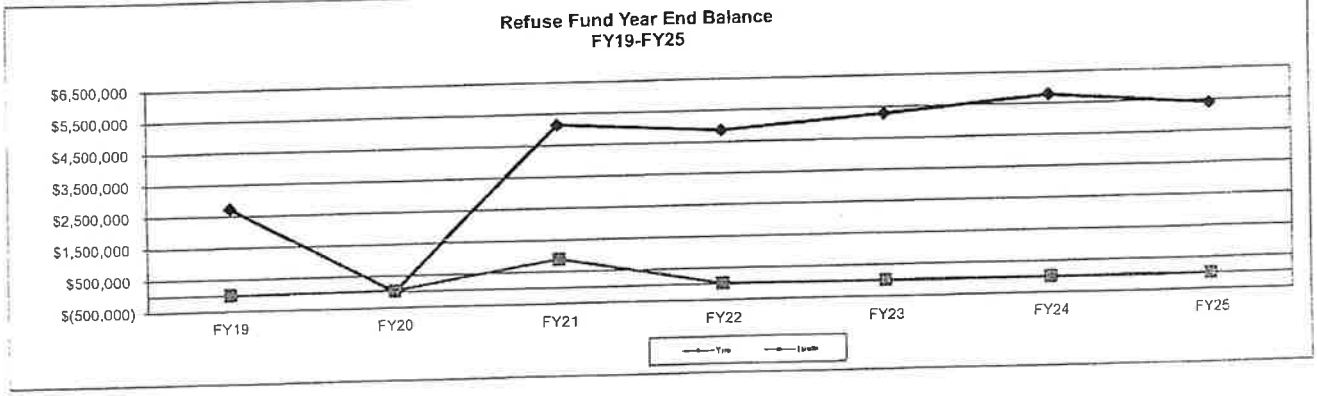


Refuse Fund	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Projected	FY25 Budget
Beginning Balance	4,734,192	5,152,690	4,861,202	5,276,454	5,363,860	5,780,316	5,771,012
Expenditures	2,908,412	3,536,967	3,010,590	3,473,530	3,236,334	3,749,406	4,250,640
Revenues	3,326,910	3,245,479	3,425,842	3,560,936	3,652,790	3,740,102	3,876,320
Cash Added (Used)	418,498	(291,488)	415,252	87,406	416,456	(9,304)	(374,320)
Ending Balance	**$ 5,152,690**	**$ 4,861,202**	**$ 5,276,454**	**$ 5,363,860**	**$ 5,780,316**	**$ 5,771,012**	**$ 5,396,691**

A refuse rate study was completed in 2020. The rates on regular garbage routes were increased, and rate increases were implemented for yard waste, container dumpsters and bulk collection. Rates are $9.23/month for small containers; $17.43 for medium containers; and $27.16 for large containers.

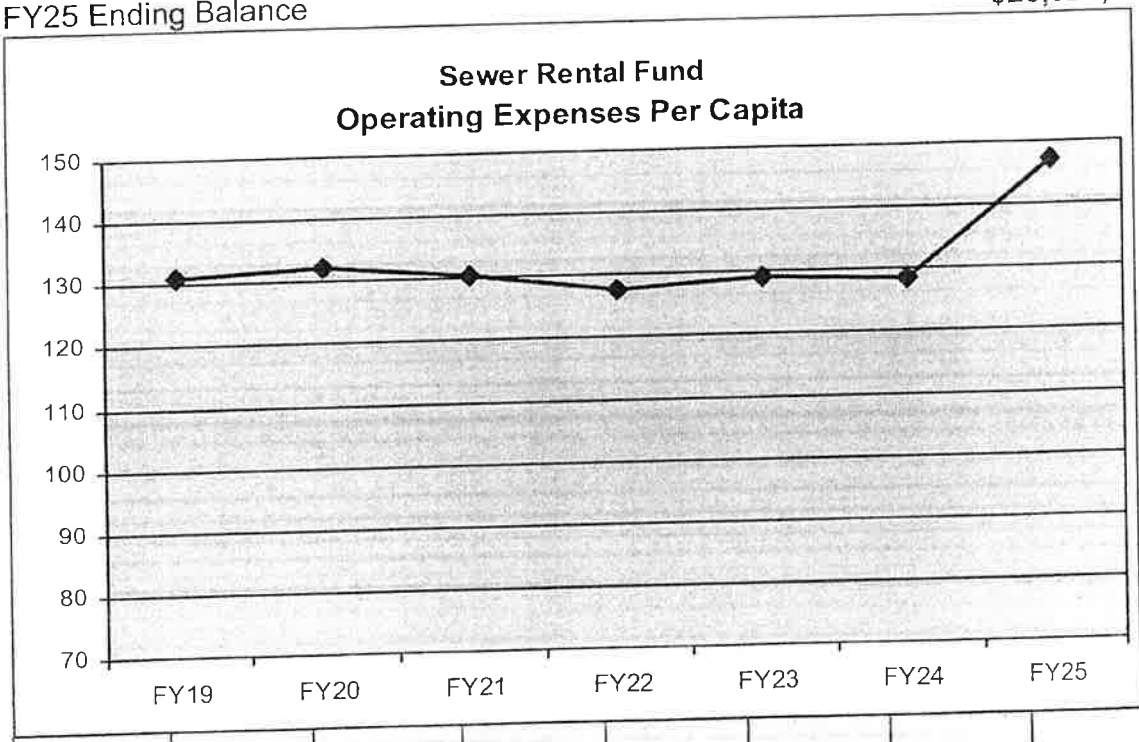
The refuse fund and the rate structure support numerous activities which were a part of the street construction or general funds in the past. The stresses on these funds have forced the City Council to rely on the user fee system within the refuse fund to pay for street cleaning, leaf pick-up, bulk pick-up,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



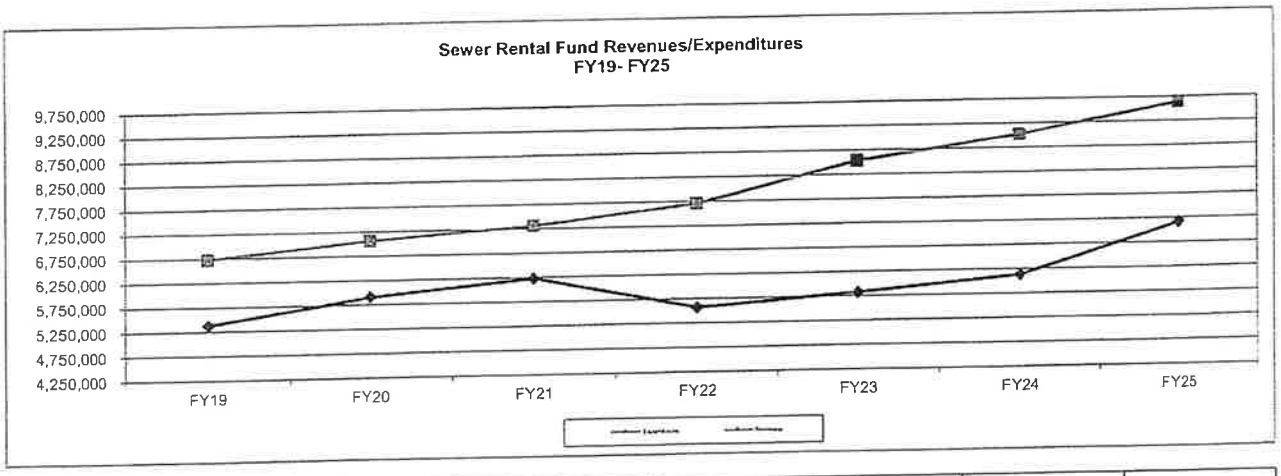
3. **Sewer Rental Fund:** Rates were evaluated in 2021 and the council voted for a 7% increase in rates each year over the next five years. This is necessary to fund the large sewer projects. Unfortunately past large projects have caused debt service costs to increase dramatically for FY15 - FY25. Rate increases are helping to build up cash reserves in an effort to try and reduce future debt borrowings as much as possible.

FY23 Cash Balance	$ 15,571,055
FY24 Expected Cash Reserve Added(Used)	2,881,693
FY25 Expected Cash Reserve Added(Used)	2,474,390
FY25 Ending Balance	$20,927,138



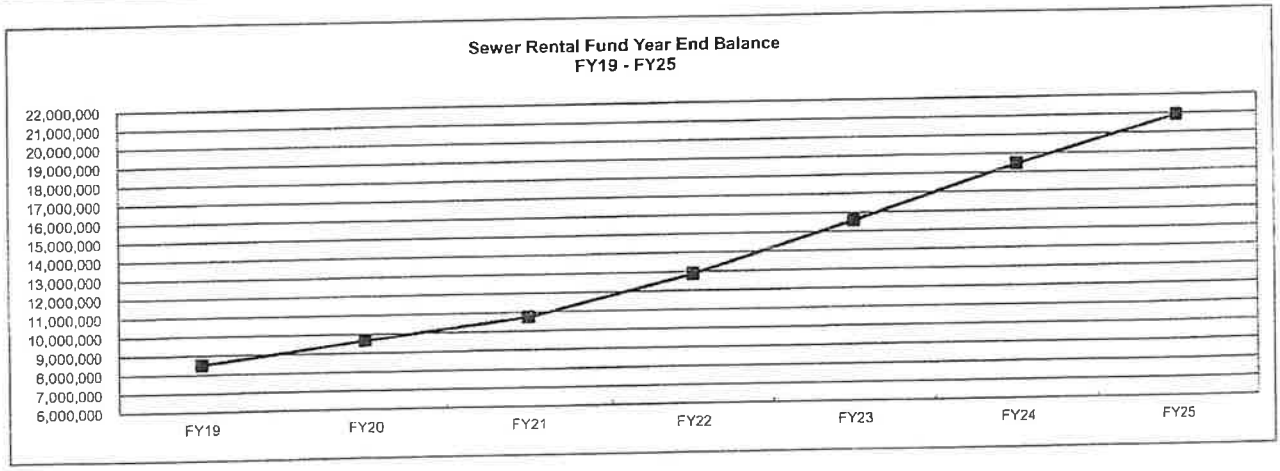
Sewer Rental Fund	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Project	FY25 Budget
Operating Expense	$5,148,995	$5,193,806	$5,310,200	$5,188,577	$5,260,389	$5,236,915	$5,988,820
Population	39,260	39,260	39,260	40,713	40,713	40,713	40,713
Operating Expense Per Capita	$131.15	$132.29	$130.43	$127.44	$129.21	$128.63	$147.10

Increases in FY19, FY20, FY21, FY22, FY23, FY24 and FY25 expenditures are caused by increased debt service. In FY25, operating expenditures also are budgeted to increase due to increases in salaries and health insurance.



Sewer Rental Fund	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Projected	FY25 Budget
Beginning Balance	$ 7,150,680	$ 8,500,369	$ 9,657,337	$ 10,735,418	$ 12,866,682	$ 15,571,055	$ 18,452,748
Expenditures	5,382,320	5,908,293	6,226,063	5,571,015	5,825,966	6,131,915	7,163,820
Revenues	6,732,011	7,065,262	7,304,145	7,702,279	8,530,338	9,013,608	9,638,210
Cash Added (Used)	1,349,691	1,156,969	1,078,082	2,131,264	2,704,372	2,881,693	2,474,390
Ending Balance	**$ 8,500,369**	**$ 9,657,337**	**$ 10,735,418**	**$ 12,866,682**	**$ 15,571,055**	**$ 18,452,748**	**$ 20,927,138**

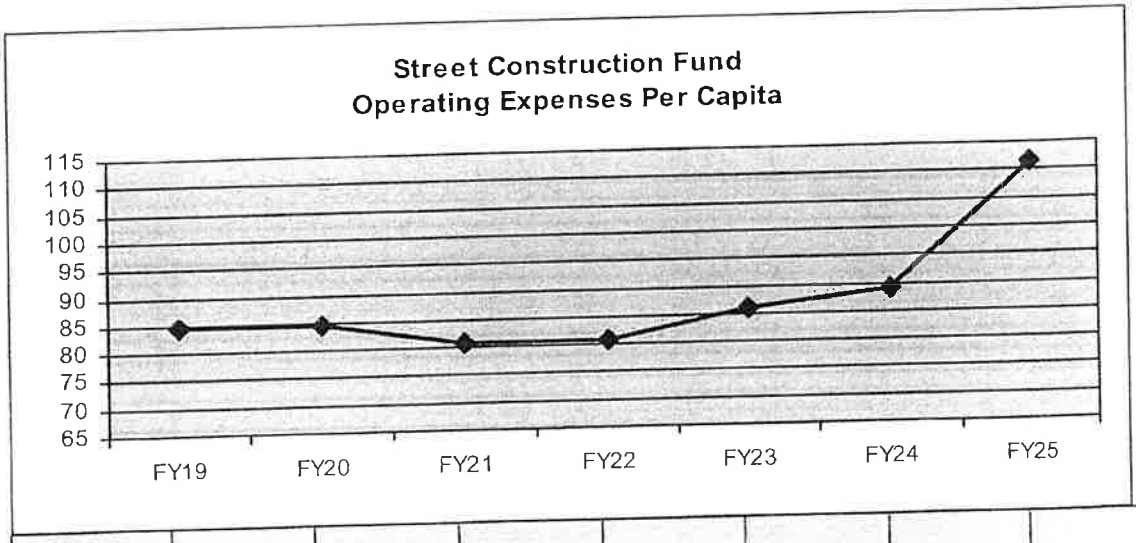
Sewer rates were raised in FY09 to pay for the bond issuance relating to sanitary sewer and lift station improvements. In FY16, these rates were increased again to pay for Dry Run Creek Sanitary Sewer improvements and sewer improvements related to the University Avenue project. Rates were increased again in FY19 and FY22 to pay for large sewer projects, including West 1st St. sewer and the digester rehabilitation. In FY25, the rates will be $26.26 on the first 200 cubic feet of water used and $4.70 on every cubic feet used over 200 cubic feet.



4. **Street Construction Fund:** Currently, Road Use Taxes have been stable. Use of Cash Reserves are helping to find large street projects listed on the City's CIP.

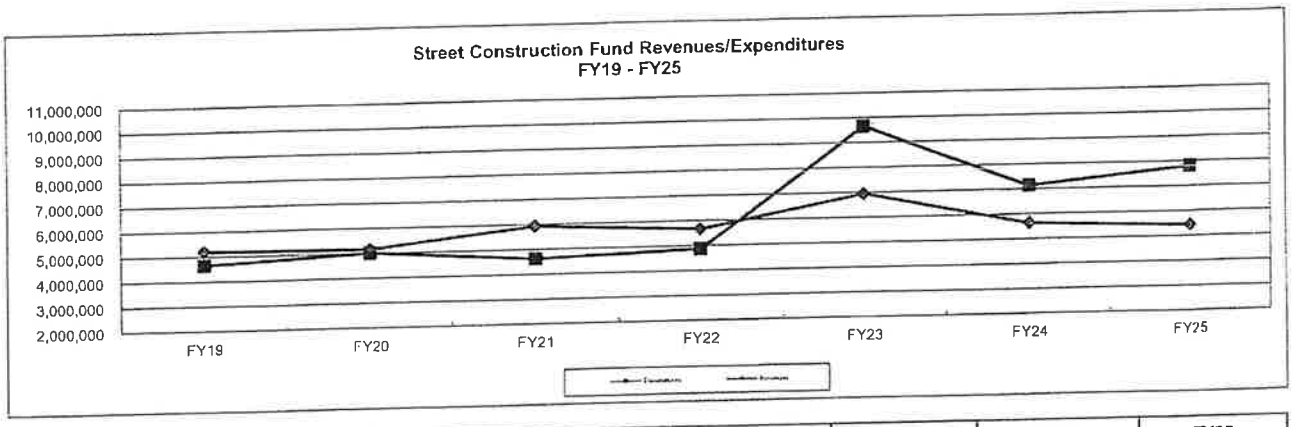
FY23 Cash Balance	$ 7,969,936
FY24 Expected Cash Reserve Added(Used)	(1,516,975)
FY25 Expected Cash Reserve Added(Used)	(2,374,420)
FY25 Ending Balance	$ 4,078,540

In FY25, $133.00 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 FY25. For the next few years, reserves will be used for large street projects.



Street Construct Fund	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Projected	FY25 Budget
Operating Expense	$3,315,420	$3,393,373	$3,285,879	$3,293,777	$3,499,333	$3,635,096	$4,540,910
Population	39,260	39,260	39,260	40,713	40,713	40,713	40,713
Operating Expense Per Capita	$84.45	$84.43	$80.71	$80.90	$85.95	$89.29	$111.53

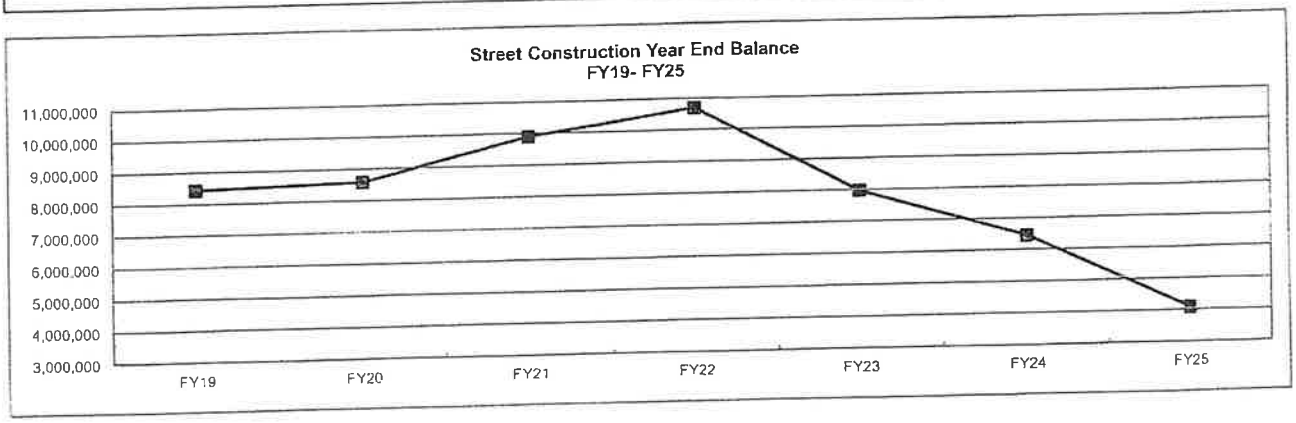
Operating expenses in FY25 have increased due to salary and health insurance increases.



Street Const. Fund	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Project
Beginning Balance	$ 7,885,301	$ 8,437,357	$ 8,579,383	$ 9,893,925	$ 10,687,818	$ 7,969,936	$ 6,452,960
Expenditures	4,647,031	5,012,178	4,617,956	4,864,453	9,653,053	7,141,096	7,799,250
Revenues	5,199,087	5,154,204	5,932,498	5,658,346	6,935,171	5,624,120	5,424,830
Cash Added (Used)	552,056	142,026	1,314,542	793,893	(2,717,882)	(1,516,975)	(2,374,420)
Ending Balance	**$ 8,437,357**	**$ 8,579,383**	**$ 9,893,925**	**$ 10,687,818**	**$ 7,969,936**	**$ 6,452,960**	**$ 4,078,540**

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 FY24 was budgeted at $130.00 and is budgeted at $133.00 for FY25 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 blance 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 FY25 budget, will continue to fund Vehicle Replacement and Data Processing internal service funds.

B. General Fund Limitation ($8.22 for FY25):

1. To avoid exceeding the General Fund 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 General Fund 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 General Fund levy.
5. Some employee benefits eligible to be levied in the Trust and Agency Fund have been levied outside the General Fund limit.
6. Outside levies have been used for the Transit providers.
7. $35,000 has traditionally been levied for the municipal band under the outside band levy. However, this levy was eliminated for FY25 by the State of Iowa. These funds will now have to be levied under the General Levy.
8. The $.27 per thousand Library Levy was approved by voters in 2005. Approximately ½ of the funds were used to increase materials for the library. The other ½ was used in the general fund by supporting existing staff and materials. The State of Iowa eliminated this levy starting in FY25.
9. The EMA levy will be used in FY25 for EMA costs and consolidated dispatch.

C. Interest Income Revenue: The General Fund has budgeted $443,260 in interest income. This is a increase of $317,930 from the FY24 budget. The City continues to see rising interest rates. The increase 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 General Fund levy limit, associated with State cutbacks, tax limitations and the rollback have reduced budget flexibility for FY25. If the State property tax cuts for FY25 continues, 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.

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 or provide relief to property taxes.

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 $2,815,010 in TIF revenues for FY25. The large increase is due to the new streetscape project, which 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 $399,850 in TIF revenue for FY25.

H. **College Hill TIF:** An urban renewal area was created for this TIF district. The City has budgeted $418,200 in TIF revenue for FY25.

I. **Southern Cedar Falls TIF:** A new urban renewal area was created for this TIF district. FY21 was the first year that debt was certified in this district. The City has budgeted $302,510 in TIF revenue for FY25.

CEDAR FALLS UNIFIED TIF
FY1996 - FY2034

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
TIF Taxable Valuation	$138,259,782	$138,235,789	$167,844,589	$120,793,610	$120,793,610	$120,793,610	$120,793,610	$120,793,610	$95,208,189	$95,208,189	$95,208,189	$716,189
Cedar Falls Tax Rate minus Debt Service Rate	$28.06	$27.69	$26.83	$26.83	$26.83	$26.83	$26.83	$26.83	$26.83	$26.83	$26.83	$26.83
Projected TIF Revenue per $1000 valuation	$3,879,560	$3,827,749	$4,503,270	$3,240,893	$3,240,893	$3,240,893	$3,240,893	$3,240,893	$2,554,436	$2,554,436	$2,554,436	$19,269
Less Reverse to Rev to Entities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Less Commerical Rollback	($388,642)	($382,775)	($450,327)	($324,089)	($324,089)	($324,089)	($324,089)	($324,089)	($255,444)	($255,444)	($255,444)	($1,927)
Backfill												
TOTAL TIF REVENUE	$3,490,928	$3,444,974	$4,052,943	$2,916,803	$2,916,803	$2,916,803	$2,916,803	$2,916,803	$2,298,992	$2,298,992	$2,298,992	$17,342

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

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
FY Estimated TIF Revenue	$3,458,534	$3,441,260	$4,062,700	$2,916,803	$2,916,803	$2,916,803	$2,916,803	$2,916,803	$2,298,992	$2,298,992	$2,298,992	$17,342	$121,757,093
FY Carryover-Prior Year	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	(3,575,025)
FY 99 Debt Service Requirements	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	(3,059,890)
FY 10 Debt Service Refunding	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	(1,193,929)
FY Economic Development Repayme	0	(541,512)	(645,000)	0	(1,312,094)	(2,080,211)	0	0	0	0	0	0	(9,288,942)
FY Capital Projects Repayment	0	0	0	0	0	0	0	0	0	0	0	0	(2,423,168)
FY Bond Fund Repayment	(149,114)	0	0	0	0	(2,341)	0	(1,167,858)	(1,798,992)	(1,798,992)	(1,798,992)	(17,342)	(22,504,540)
FY Street Repair Repayment	0	0	0	0	0	0	0	0	0	0	0	0	(869,310)
FY Ridgeway Sewer Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	(925,985)
FY Property Tax Rebates	(59,472)	(106,435)	(127,439)	0	0	0	0	0	0	0	0	0	(5,871,279)
FY Dist Center Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	(3,058,959)
FY Public Works Complex	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	(1,040,000)
FY Treatment Facility	0	0	0	0	0	0	0	0	0	0	0	0	0
FY Staff Administrative Costs	0	0	0	0	0	0	0	0	0	0	0	0	(217,949)
FY Northern Industrial Park	0	(27,876)	(28,712)	0	0	0	0	0	0	0	0	0	(1,963,280)
FY Northern Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	(1,826,179)
Hwy 58 & Viking Interchange	(1,749,948)	(1,719,477)	(2,761,549)	(2,416,803)	(1,104,710)	0	0	0	0	0	0	0	(11,392,800)
Hwy 58 & Greenhill Interchange - Est	0	0	0	0	0	(334,251)	(2,416,803)	(1,248,946)	0	0	0	0	(4,000,000)
Dry Run Creek San Sewer	0	0	0	0	0	0	0	0	0	0	0	0	(4,500,000)
University Avenue	(1,000,000)	(545,960)	0	0	0	0	0	0	0	0	0	0	(3,545,960)
FY CFU	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	0	(33,665,520)
TOTAL	$0	$0	$0	$0	($0)	($0)	$0	($0)	($0)	($0)	($0)	$0	($48,293)

CEDAR FALLS DOWNTOWN TIF

FY2000 - FY2028

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
TIF Taxable Valuation	$45,006,248	$34,976,187	$8,860,061	$7,332,390	$21,817,710	$80,716,602	$71,894,658	$67,360,727	$83,432,962	$83,432,962	$83,432,962	$83,432,962
Cedar Falls Tax Rate minus Debt Service Rate	$26.96	$27.02	$27.37	$27.66	$27.21	$32.02	$31.85	$31.58	$30.72	$30.72	$30.72	$30.72
Projected TIF Revenue per $1000 valuation	$1,213,368	$945,057	$242,500	$204,280	$593,660	$2,584,546	$2,287,034	$2,127,252	$2,870,261	$2,870,261	$2,870,261	$2,870,261
Less: Committed Rollback	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL TIF REVENUE	$1,213,368	$945,057	$242,500	$204,280	$593,660	$2,584,546	$2,287,034	$2,127,252	$2,870,261	$2,870,261	$2,870,261	$2,870,261

ESTIMATED DOWNTOWN TIF REVENUE VS. REPAYMENT SCHEDULES PER FISCAL YEAR

FY2000 - FY2028

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL
FY Estimated TIF Revenue	$1,232,873	$961,845	$254,447	$186,410	$584,193	$2,494,836	$2,258,519	$2,070,770	$2,815,010	$2,870,261	$2,870,261	$2,870,261	$21,793,139
FY Carryover-Prior Year	0	0	0										
FY State Street Project	0	0	0										(1,027,459)
FY Washington Street	0	0	0										(488,794)
FY Flood Levee Project	0	0	0										(1,556,392)
FY Disinfection Project	(803,209)	(696,794)	0										(4,000,003)
FY River Place Development	(1,928)	(50,051)	(148,981)	(106,549)	(305,185)	(419,922)	(591,210)	(680,327)	(1,417,426)	(254,587)	0	0	(4,069,625)
FY Annex	(395)	0	0	(7,320)	(9,050)	(8,887)	(10,167)	(10,145)	0	0	0	0	(46,742)
FY MI Race	0	0	0	(37,880)	(33,000)	(33,000)	0	0	0	0	0	0	(103,880)
FY Linderbaum	0	0	0	0	0	(3,755)	(3,881)	(3,872)	(3,604)	0	0	0	(15,112)
FY Panther Builders	0	0	0	0	0	0	0	(12,674)	(13,712)	0	0	0	(26,386)
FY Arabella	0	0	0	0	0	0	0	(96,573)	(137,697)	0	0	0	(234,270)
FY Community Center Project	0	0	0	0	0	0	0	0	0	0	0	0	(748,400)
FY Black Hawk Hotel	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	(90,015)
FY Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	(21,407)
FY Streetscape Project	0	0	0	0	(101,667)	(2,010,387)	(1,024,020)	(1,257,178)	(24,694)	0	0	0	(5,789,785)
FY Main Street Reconstruction	0	0	0	0	0	0	0	0	(1,265,618)	0	0	0	(1,265,618)
FY Peter Melendy Park	0	0	0	0	(16,730)	0	(274,945)	0	0	0	0	0	(291,675)
FY 100 Block Alley	0	0	0	0	(71,476)	0	(229,831)	0	0	0	0	0	(301,307)
FY Downtown Visioning	0	0	0	0	(45,063)	(18,685)	0	0	0	0	0	0	(64,848)
FY Parking Improvements	0	0	0	0	0	0	0	0	(12,259)	0	0	0	(12,259)
FY Economic Development Fund	0	0	0	0	0	0	0	0	0	0	0	0	(12,112)
FY Bond Fund	0	0	(277)	(1,263)	(872)	0	(2,394)	0	0	0	0	0	(16,010)
FY Downtown Administration	(18,579)	(10,953)	(4,651)	0	0	0	0	0	0	0	0	0	(65,972)
FY Cameras	0	0	0	0	0	0	(122,063)	0	0	0	0	0	(122,063)
FY Utilities	(308,665)	(203,091)	(100,538)	(33,398)	0	0	0	0	0	0	0	0	(2,993,705)
TOTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,615,674	$2,870,261	$2,870,261	$8,356,195

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

VI. POLICY ISSUES

A. Outside Agencies, Loans and Purchase of Services: There is some funding for outside agencies budgeted in FY25. The State Auditors' office provided guidance in regards to funding outside entities so the City during FY23 reviewed our policies. The City wants to ensure that outside agency funding meets the requirements of this guidance. Outside funding through Visitors & Tourism needs to meet requirements related to economic development or tourism purposes. A committee will review applications for this funding to determine the purpose and contracts outlining the funding will need to be approved by City Council prior to any funding being distributed in FY25. Funding of outside agencies through the Block Grant program will need to meet the criteria of that federal grant program.

B. MET Transit: In FY25, the amount to MET is budgeted for a 3% 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.

C. Hotel/Motel Tax: Hotel/Motel tax revenues were first received by the City in FY89. The following support is proposed for FY25:

Cedar Valley Soccer	$ 10,000
Cultural Services (17%)	204,000
Parks Project (9%)	108,000
Trail Maintenance & Reserve (5%)	60,000
Park & Rec Capital Projects (3.5%)	42,000
Tourism & Visitor Board (50%)	600,000
Tourism & Visitor Office Repayment (2.5%)	30,000
Tourism Grant Fund	146,000
Total	$1,200,000

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.

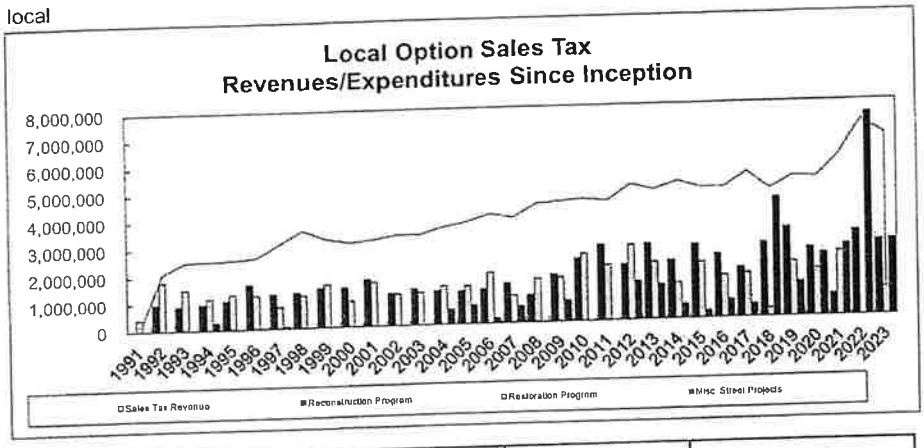
To ensure that the City does not expend more funds than those collected in revenues, the year-ending total transfer to the Visitors and Tourism Services Division cannot exceed fifty percent (50%) of the total revenues paid to the City annually by the State of Iowa. Additionally, if revenue shortfalls 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 FY25 are:

Resurfacing & Reconstruction (Sales Tax & RUT)	$	4,520,000
Seal Coat (Sales Tax & RUT)		250,000
RR Crossing Removal (Sales Tax)		52,500
Main Street (Sales Tax & RUT)		4,425,000
West 22nd Street (Sales Tax & RUT)		500,000
West 23rd St. (Sales Tax & RUT)		340,000
Viking Road Reconstruction (Sales Tax)		1,000,000
Hwy 57 & Union Rd. Intersection (RUT)		225,000
Asphalt Alley Parking (RUT)		250,000
		11,562,500

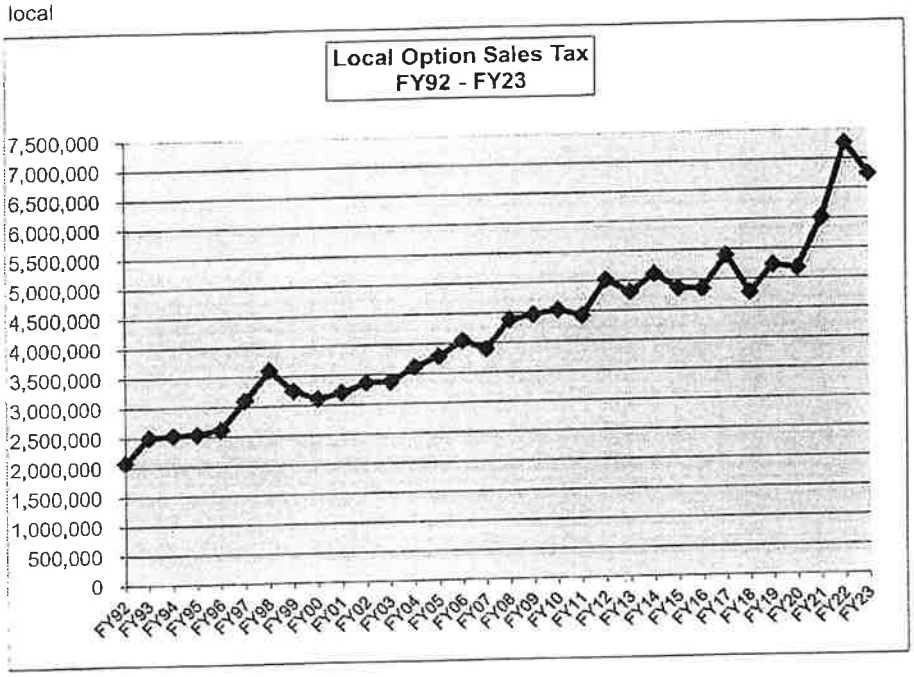
local



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
2020	2,539,081.88	1,754,339.00	2,343,142.14	5,174,075.00
2021	808,232.10	2,400,226.08	2,646,896.22	6,007,690.00
2022	3,147,593.01	0.00	7,525,691.52	7,270,647.00
2023	2,779,649.06	1,026,035.34	2,809,060.82	6,740,547.78
Total	$57,699,483.47	$48,654,116.38	$28,806,088.10	$133,652,145.24

Over the past thirty years, the Street Repair program has expended $135,159,687.95 and has received local option sales tax revenue of $133,652,145.24. The revenue along with reimbursements, results in a balance that allows the program to completely cashflow itself. In FY24 and FY25 reserve funds will be used to finance larger projects shown in the City's Capital Improvements Program.

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%
FY20	5,174,075	-1.10%
FY21	6,007,690	16.11%
FY22	7,270,647	21.02%
FY23	6,740,548	-7.29%

The large increases in FY97 and FY98 are due to correctons and adjustments made by the State of Iowa. Sales Tax revenue for 2017 includes 13 months of payments. The City is budgeted to receive $7.3 million in FY25.

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 FY25 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.

G. **Sewer Repair:** In FY25, $550,000 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, $50,000 for I/I Reduction Project, and $30,000 for Infrastructure oversizing.

H. **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 $287,700 in FY25. 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. With the rise of interest income rate, there were funds available for distribution.

I. **Grow Cedar Valley Alliance:** This partnership's base funding for FY25 is $30,000. A performance-based commission will be provided to the partnership allowing them to earn up to a maximum of $32,000 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. **Cedar Falls Economic Development Corporation:** This partnership will also receive base funding in FY25 of $30,000 and an opportunity to receive an additional $32,000 in incentives.

K. **Outside Levies:** The State of Iowa when passing HF718 eliminated the tool of outside levies. This will continue to strain the capped General Fund levy.

L. **Unfunded Mandates:** The State of Iowa continues to deny the City funds to support programs and laws mandated by State Statue. 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 FY25.

State Unfunded Mandates

Description	Estimated Amount
411 Pension	$ 1,613,160
IPERS	1,476,970
Human Rights Commission	3,000
Civil Service Commission	4,000
Pre-employment Physicals	55,000
Post-employment Physicals	60,000
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.	25,000
Police in-service training	15,000
ILEA certification ($14,000 per new officer)	14,000
	$ 3,321,530

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

M. **Consolidated Dispatch:** Consolidated dispatch expenses increased from $523,170 in FY23 to $1,036,620 in FY24. They are projected to increase to $1,126,410 for FY25. The formula was based on 20% population and 80% calls for service. The formula for FY24 changed to being based 100% on valuations. This is unfortunate that Cedar Falls' taxpayers will bear the burden of all calls county-wide and not just calls for services for Cedar Falls. In FY96 the cost was $176,000. 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 General levy funds for other City operated police and fire services.

FY99 through FY25, 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.

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 increased in FY25 to $2,944,100, which is an increase of $280,400 from FY24. This increase had to be totally absorbed in the General Fund levy due to the elimination of the library levy by HF718.

Q. **Cedar Falls Utilities:** The transfer into the General Fund from the Cedar Falls Utilities (CFU) is budgeted at $1,200,000 for FY25. 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 code enforcement is still 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 and continues into FY25. Starting in FY24, an additional part-time code enforcement was hired to help with the code enforcement workload.

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.

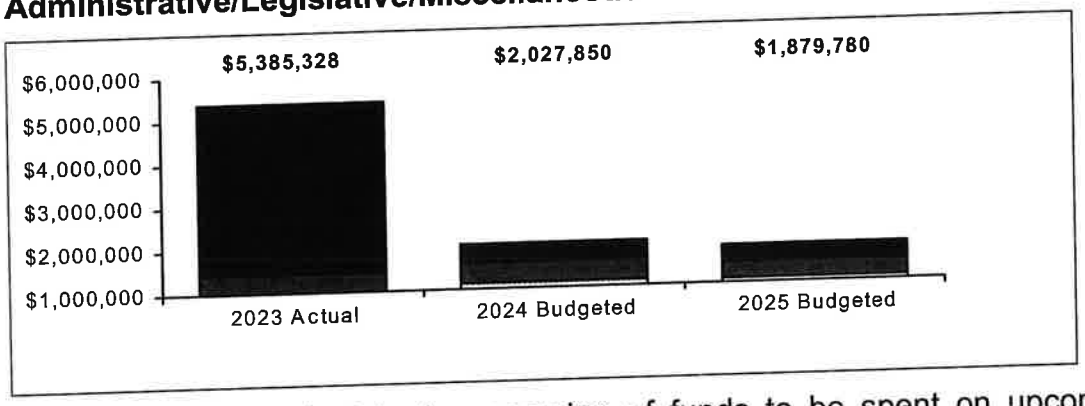
U. **Cooperative Partnerships:** In FY25 and future years, the City will be involved in many cooperative projects with other agencies within the Cedar Falls community and metro area. The projects include the following:

- 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.
- 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.
- Indoor Pool – The City is working with the Cedar Falls School District to complete a new indoor pool project.

FY25 BUDGET HIGHLIGHTS BY DIVISION

General Fund

A. Administrative/Legislative/Miscellaneous



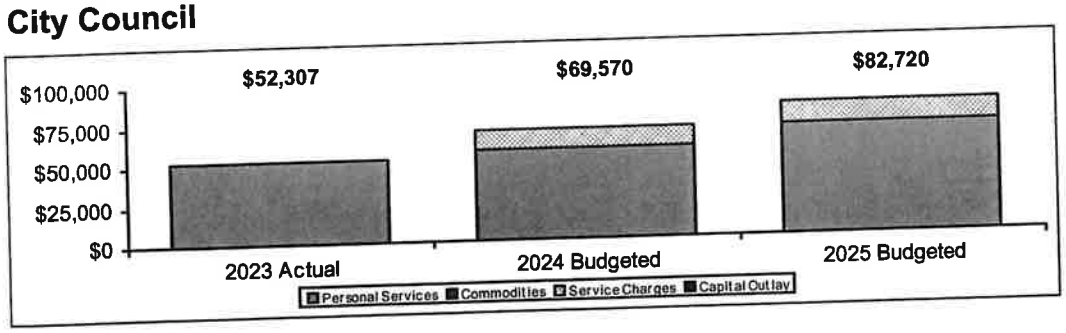
Included in this budget is the reserving of funds to be spent on upcoming capital projects. The Council continues in FY25 to prioritize setting aside funds to finance one-time projects. The Council also decided to continue to set aside the TIF release dollars for future economic development. The amount for the TIF release transfer budgeted in FY23 was $1.3 million and decreased to $400,000 for FY24. It will remain at $400,000 for FY25.

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 3.00% increase is budgeted for the base funding to MET for FY25. The City has an obligation of $18,130 to be devoted toward MET vehicle replacement. It is deposited annually in the "City's" capital account for vehicle replacement when requested by MET.

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.

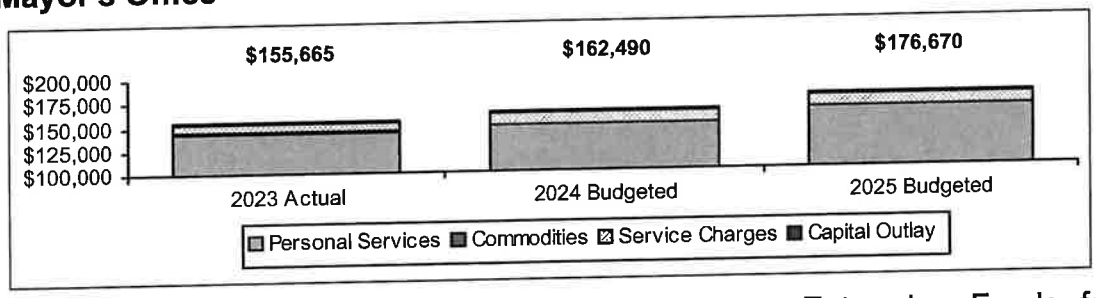
Portions of this budget have been transferred to the Enterprise Funds for revenue purposes. There is not a debt service payment budgeted in FY25 out of the General Fund levy.

B. City Council



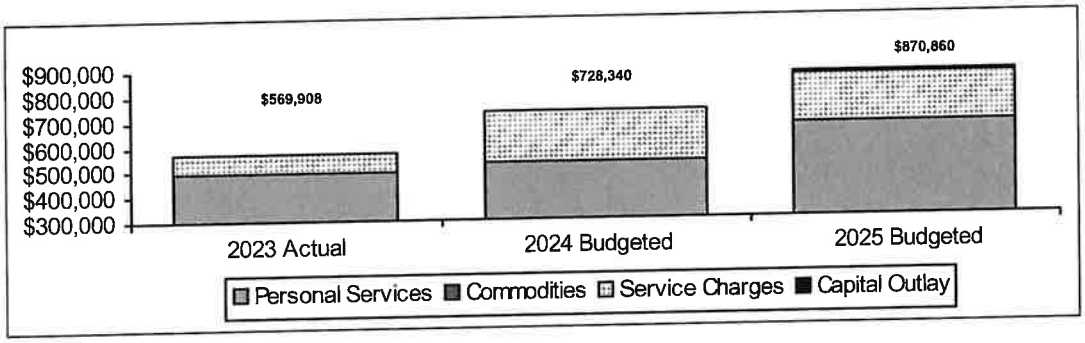
FY24 is the first year that costs associated with City Council has been separated out into its own budget section. This includes costs for council salaries and training costs.

C. Mayor's Office



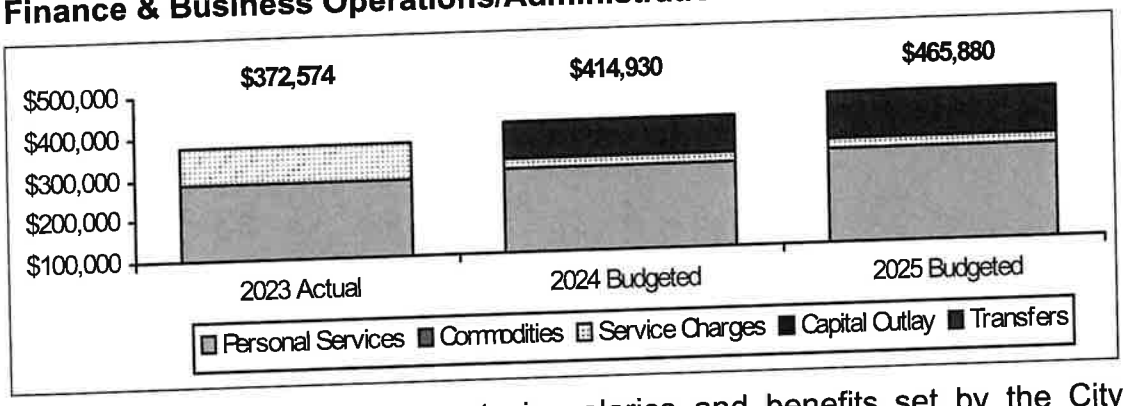
Portions of this budget have been transferred to Enterprise Funds for revenue purposes.

D. City Administrator



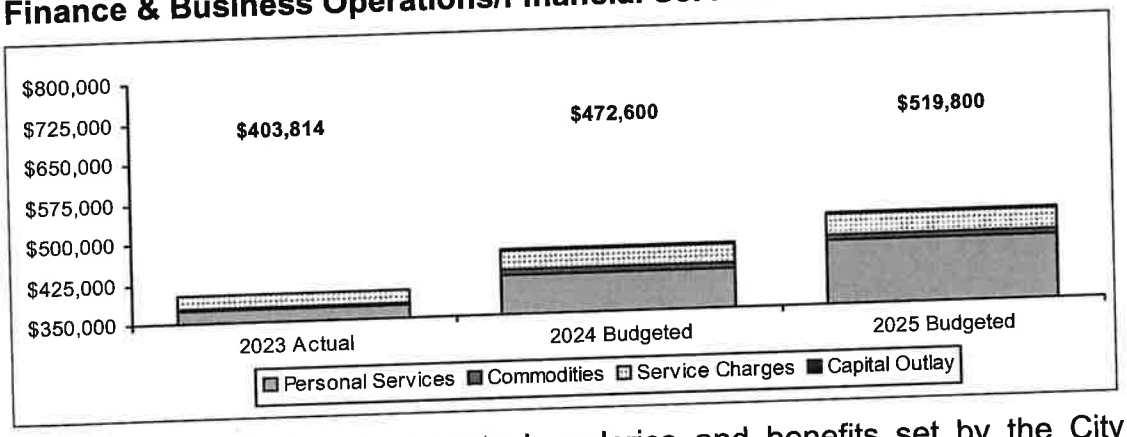
This budget reflects adjustments for employee benefit and salary adjustments set by the City Council. Portions of this budget have been transferred to Enterprise Funds for revenue purposes. The increase for FY25 is due to budgeting for a new Policy and Administration Specialist position. This position will be an entry-level position and will help with grant writing and special projects.

E. Finance & Business Operations/Administration



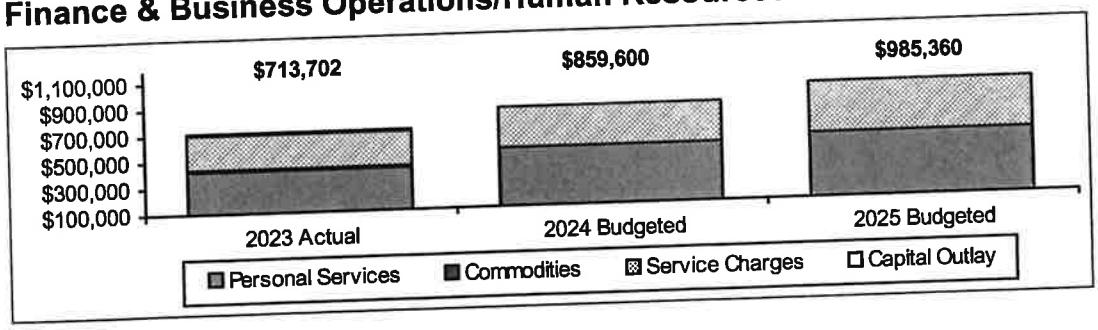
This budget reflects adjustments in salaries and benefits set by the City Council. Portions of this budget have been transferred to Enterprise Funds for revenue purposes. The FY25 budget includes $115,000 for support of the community center. This is an increase from the $88,000 budgeted for FY24. The City Council will need to continue to review the support of the Community Center by property tax dollars.

F. Finance & Business Operations/Financial Services



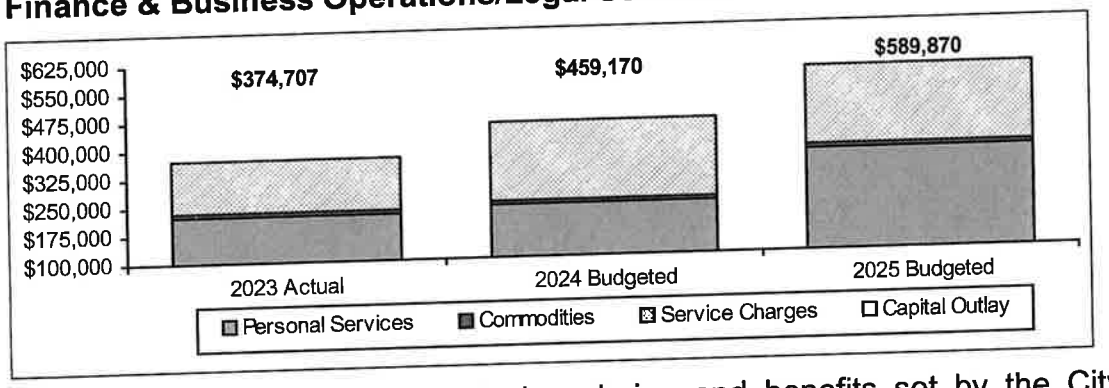
This budget reflects adjustments in salaries and benefits set by the City Council. Portions of this budget have been transferred to Enterprise Funds for revenue purposes.

G. Finance & Business Operations/Human Resources



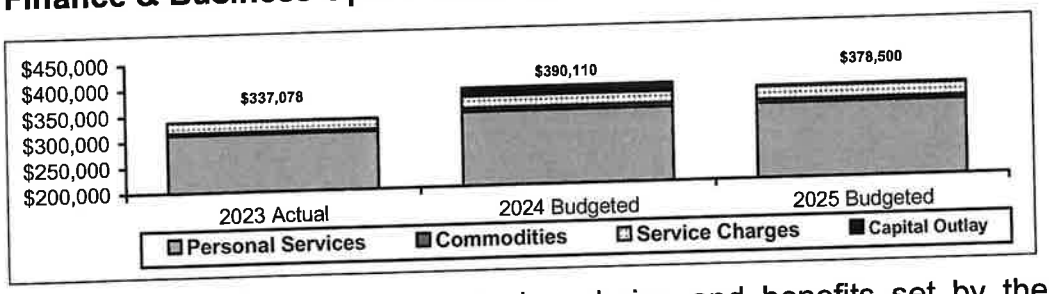
This budget reflects adjustments in salaries and benefits set by the City Council. Portions of this budget have been transferred to Enterprise Funds for revenue purposes. A full-time DEI position was hired in FY23. For FY25, $60,000 is budgeted for a comprehensive pay plan study. It has been over 5 years since the last one was completed. In addition, $17,500 is being budgeted for an employee climate assessment survey. The City Council in goal setting determined they would like to see a survey done on an annual basis.

H. Finance & Business Operations/Legal Services



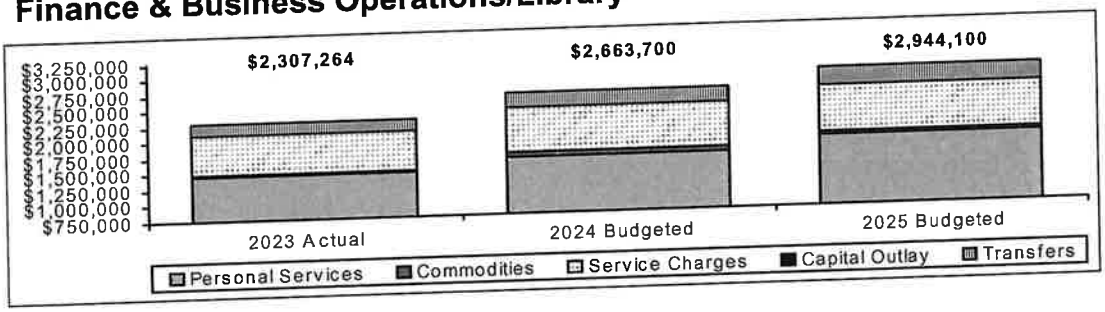
This budget reflects adjustments in salaries and benefits set by the City Council. Portions of this budget have been transferred to Enterprise Funds for revenue purposes. For FY25, a Property Acquisition Specialist is being budgeted. This position will save the City money in the long-term since we would not have to contract those services out.

I. 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.

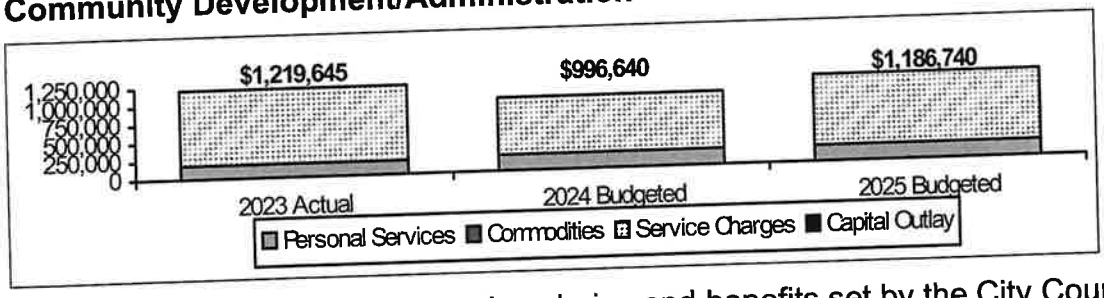
J. Finance & Business Operations/Library



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 $558,610 for FY24. However, the State of Iowa in 2023 passed HF718 which eliminated certain special levies, including the library levy. The library will no longer have a dedicated source of funds to pay for materials and other operating costs. For FY25, the City Council is funding the library at the same levels. 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, $90,000 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 FY25.

K. Community Development/Administration



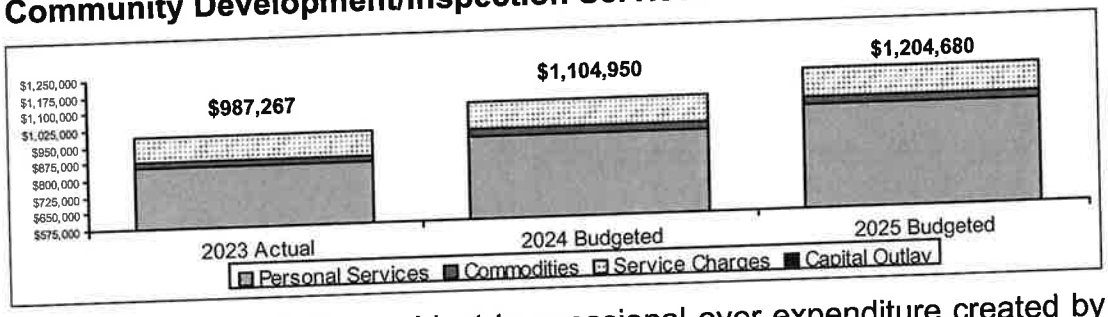
This budget reflects adjustments in salaries and benefits set by the City Council.

Included in this budget are some of the projects funded by Hotel/Motel tax proceeds. Projects for FY25 include:

1. The Cedar Valley Soccer is at $10,000 for FY25.
2. Funding for the trail maintenance and the reserve account are $60,000 in FY25.
3. The tourism building expansion line item is budgeted at $30,000 for FY25. The Tourism Building will be paid off by 2030.

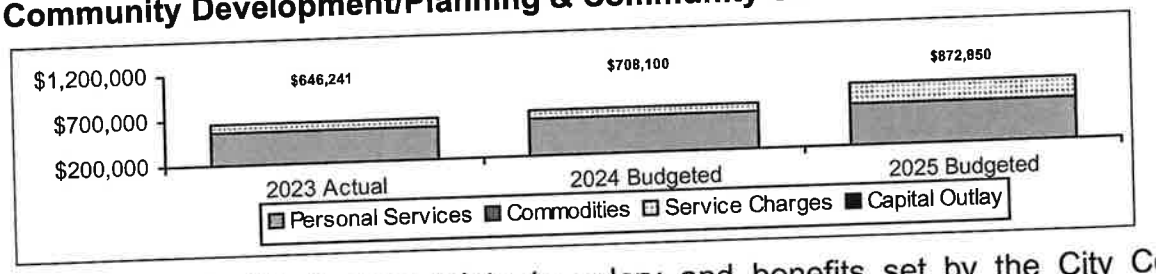
4. $146,000 is budgeted in FY25 from the Tourism Fund. This fund will provide support to outside agencies that apply through the Visitors & Tourism Division for operating or marketing grants.
5. Funding for a park & rec project is $42,000 in FY25.

L. Community Development/Inspection Services



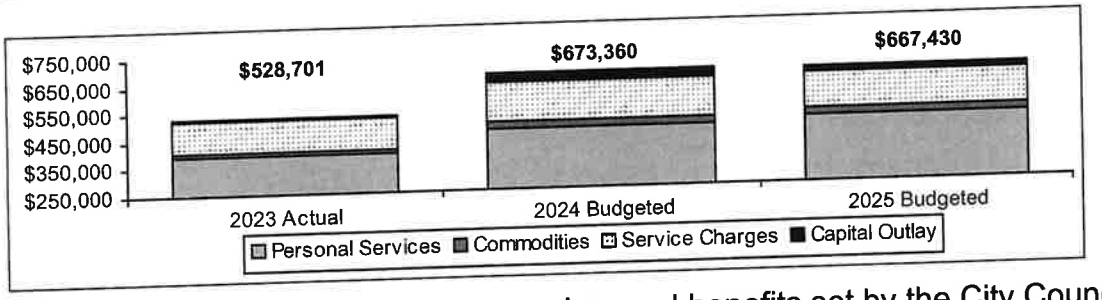
This Division's budget is subject to occasional over-expenditure created by increased building inspection demands from new construction in the City. Adjustments are made through the budget amendment process during the months of April and May and increased inspection fees are used to cover the increased expenditures. In addition, a part-time code enforcement is being budgeted to help with code enforcement activities.

M. Community Development/Planning & Community Services



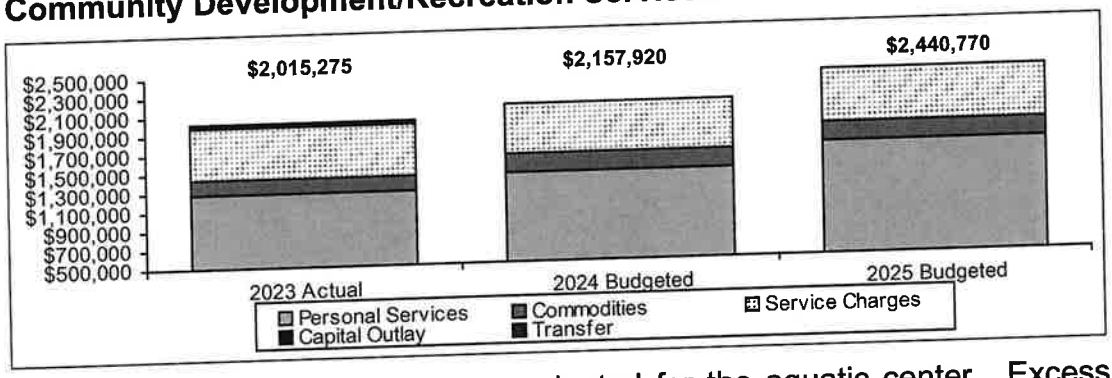
Adjustments to this budget relate to salary and benefits set by the City Council. $102,500 is budgeted in FY25 to update the Zoning ordinance and complete a strategic plan. Unspent funds from FY23 and FY24 will be carried over to FY25 to pay for these costs. An additional $33,400 is budgeted in FY25 to complete vision plans. 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



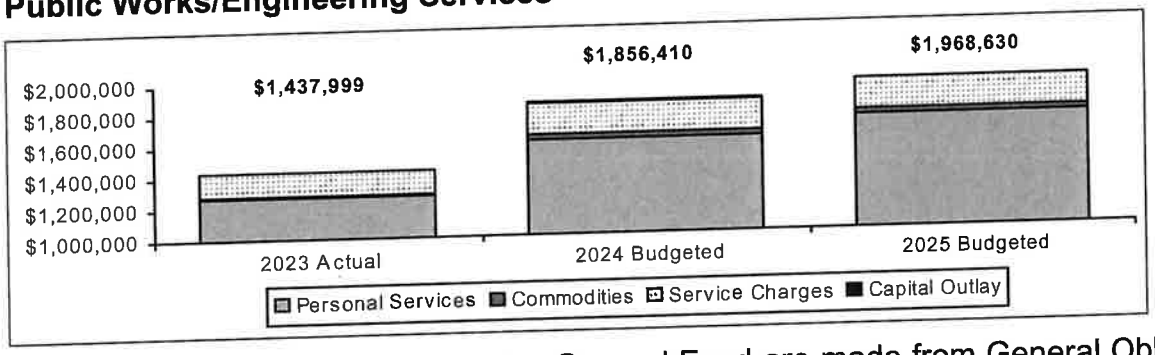
Adjustments to this budget relate to salary and benefits set by the City Council.

O. Community Development/Recreation Services



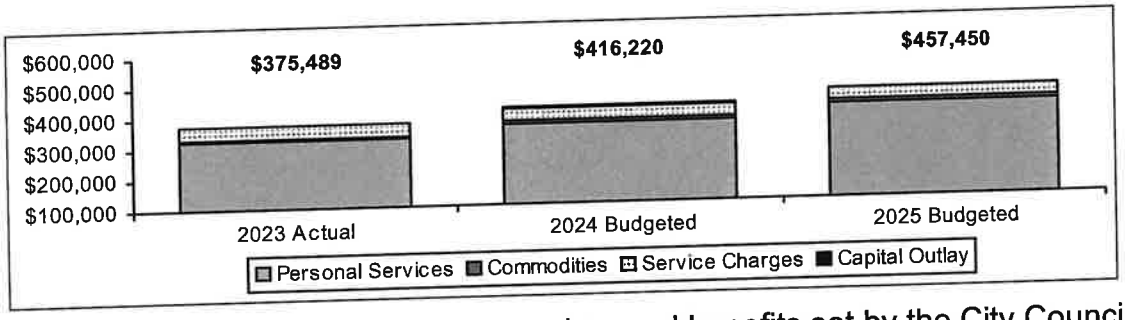
In FY23, a new fee structure was adopted for the aquatic center. Excess revenues generated each pool season from the Aquatic Center are set aside in a capital reserve account to assist with the financing of future maintenance and improvements. For FY25, an additional aquatic supervisor position is being budgeted for one-year only to aid in the transition of a new supervisor due to a retirement.

P. Public Works/Engineering Services



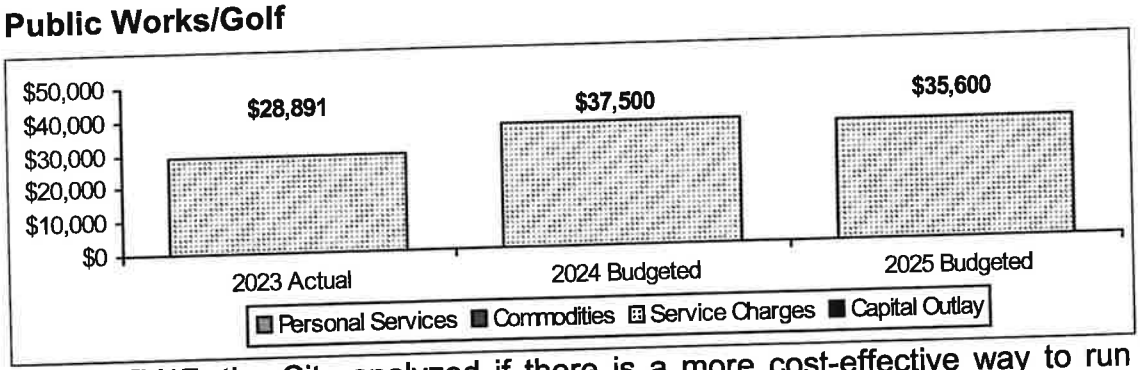
Project design reimbursements to the General Fund are made from General Obligation bond projects and enterprise accounts. A transfer of engineering design, inspection, and overhead costs are not made unless necessary since the transfer depletes bond funds available to construct projects. 33% of the Public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

Q. Public Works/Cemetery



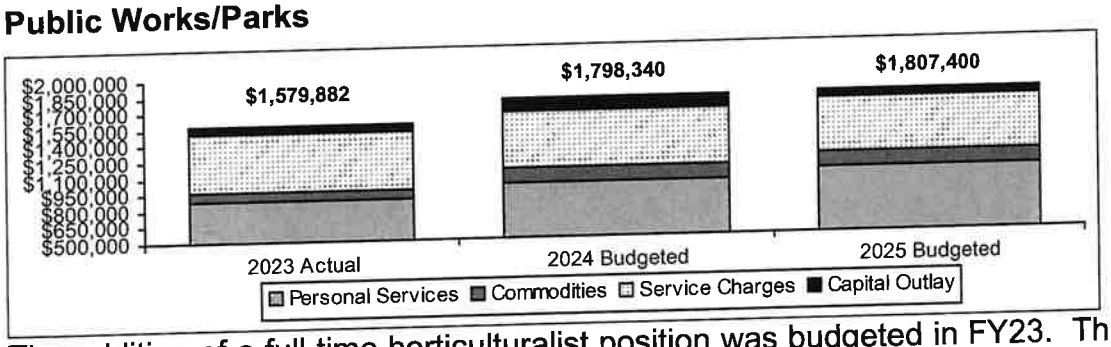
Adjustments to this budget relate to salary and benefits set by the City Council.

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 FY25.

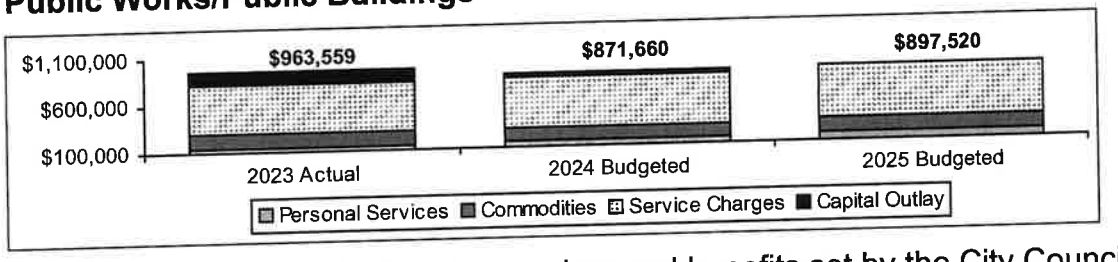
S. Public Works/Parks



The addition of a full-time horticulturalist position was budgeted in FY23. This position can focus on vegetation management, prairie plantings, management of city nursery, management of chemical applications, and other duties related to turf management. This position continues to be budgeted in FY25.

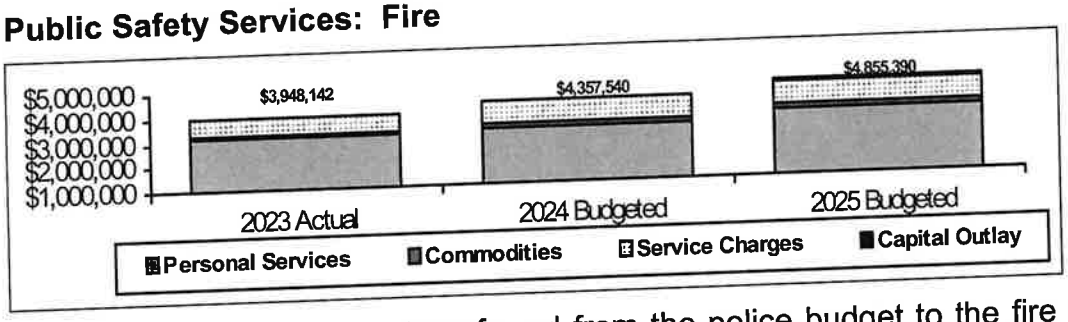
The use of Hotel/Motel Tax funding for capital improvements to the parks is continued in FY25. If the commercial rollback state backfill funding is eliminated, if effects from HF718 continue to compress the General Fund levy, or other major property tax reform occurs the City Council may need to pay operating costs from these proceeds in FY26 and FY27.

T. Public Works/Public Buildings



Adjustments to this budget relate to salary and benefits set by the City Council.

U. Public Safety Services: Fire

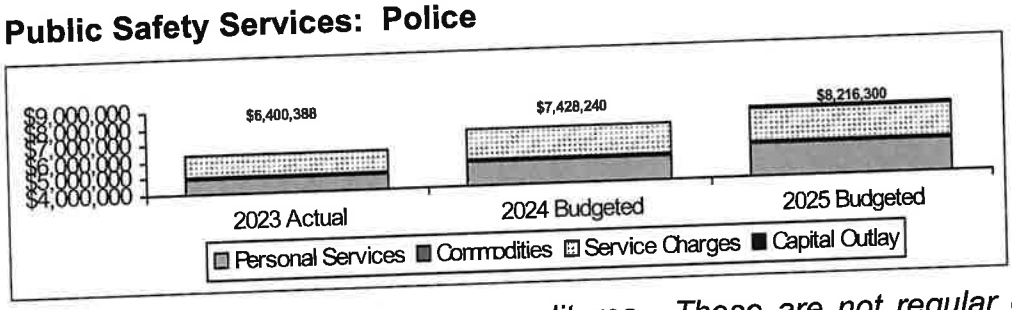


In FY12, EMA costs were transferred from the police budget to the fire budget. The City utilized the EMA levy for the first time in FY13. The EMA levy will be utilized in FY25 for both EMA costs and consolidated dispatch costs. There have been discussion about having it become a county-wide levy for future years.

Since FY09, money has been budgeted for the city's contribution to NIRG (Northeast Iowa Response Group). This amount for FY25 is $19,630.

Capital costs budgeted in FY25 are for thermal imaging units, haz mat upgrades, and fire hose.

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.*

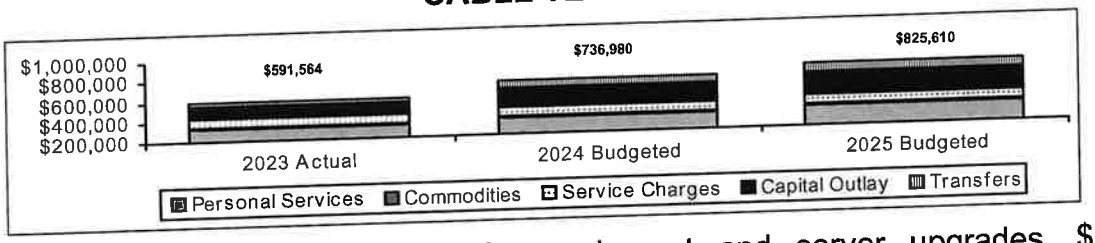
Included in this budget, is the City's allocated share for the Humane Society. The amount budgeted for FY25 is $123,000. However, for FY25 the City of Waterloo put us on notice that their contract fee would increase dramatically. So starting in January 2024, animal control services will be performed in-house between police and public works.

The major increase in this budget is due to the high increase in dispatch costs. The consolidated dispatch under EMA voted to change how costs are distributed. Starting in FY24 the formula is now based on valuations for each entity.

Capital costs budgeted in FY25 are for ballistic vests, lab equipment, and radar. Starting in FY25, the police budget will have an annual subscription cost in the amount of $140,000 for their body camera and car camera system.

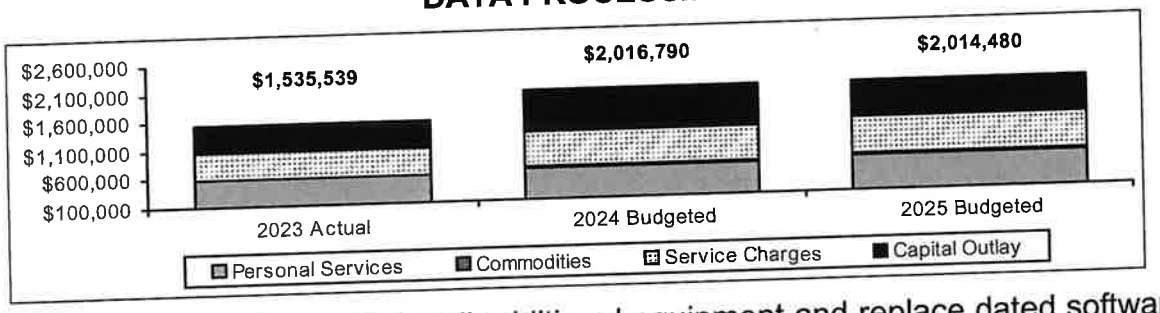
For FY25, one additional public safety officer is being budgeted for the school resource program. The cost of the additional officer is expected to be covered by the school district.

CABLE TELEVISION FUND



$100,000 is being budgeted for equipment and server upgrades, $30,000 for broadcast lenses, and $55,000 for a new pickup truck. 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



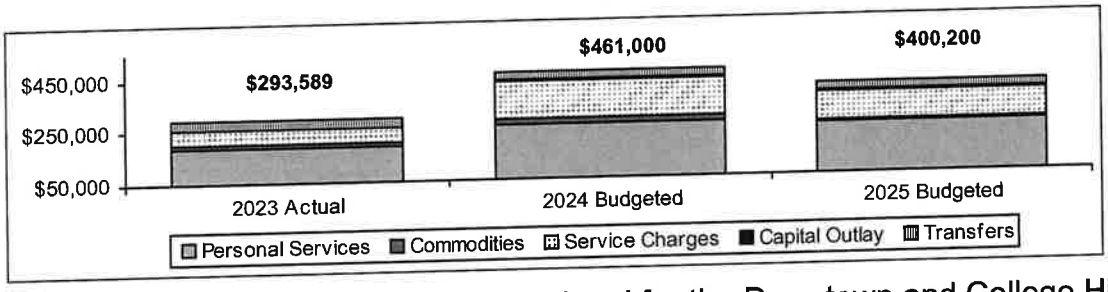
This division continues to install additional equipment and replace dated software with more advanced systems, providing the informational and technological improvements required by each department. The scope of services has expanded to include providing support to the Police Division, which had been supported by a PD staff person, expanding network access, implementing wireless network access in several locations, cyber security controls, 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. In addition, during FY23 the library and the Information Technology (IT) division worked together to fill the vacant technology librarian position with an IT Tech position in IT. The staff person is shared between the library and IT.

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 FY25, $145,000 is budgeted for network upgrades and computer installations. $80,000 is budgeted for penetration testing. Additionally $350,000 is budgeted in FY25 for the annual subscription costs for the new financial system. Cash reserves from the Data Processing and Capital Projects Funds are being used to help offset a

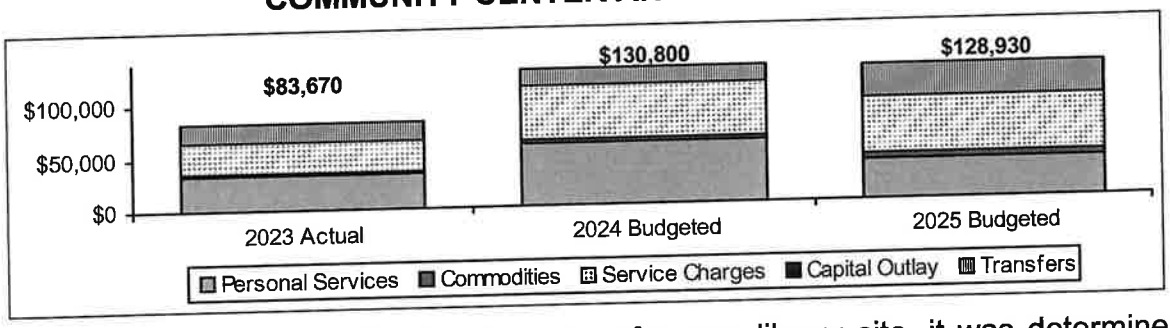
portion of the upfront cost of the system. $20,000 is being budgeted in FY25 for camera installations.

PARKING FUND



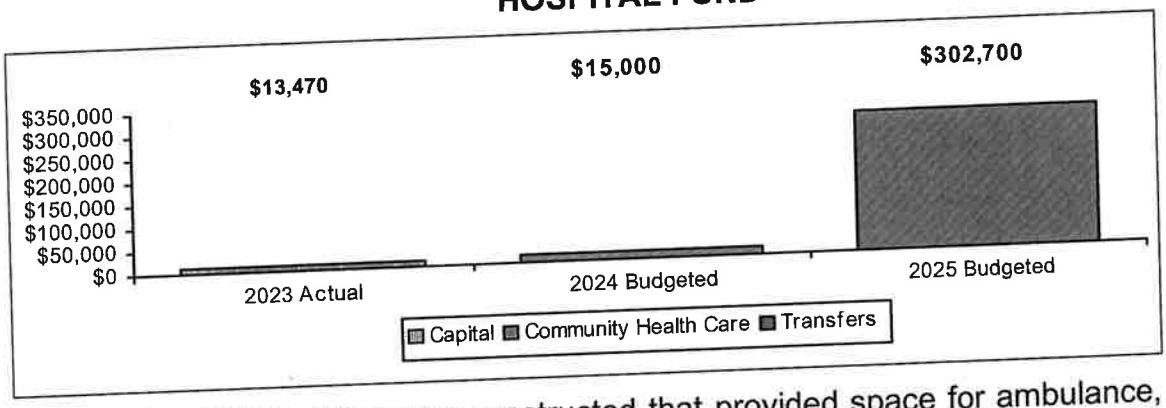
During FY19 parking studies were completed for the Downtown and College Hill areas. During these studies, the consultant came back with various recommendations. The City will need to continue to evaluate parking needs and if additional paid for parking areas need to be added. The Council did decide during the CIP process to budget $100,000 for a parking ramp study. A consultant has been hired and will study the downtown area. This was budgeted in the TIF bond fund since TIF dollars will be used to pay for the study.

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 FY25. The operations of this division will need to be reviewed to determine options that are available for funding this service.

HOSPITAL FUND



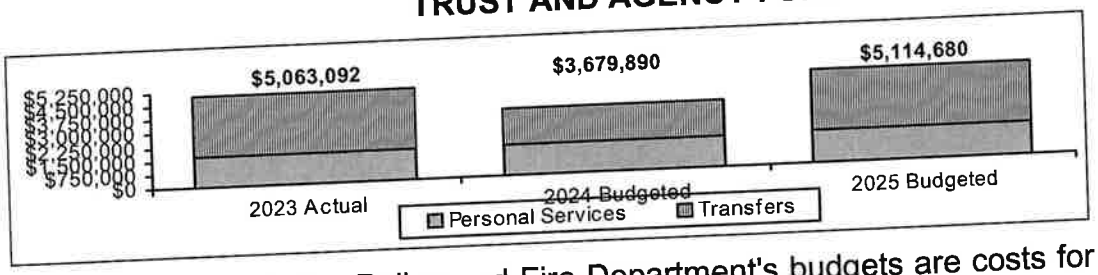
In FY07 the ESB building was constructed that provided space for ambulance, police and fire services. This was a joint project with Covenant Health Systems. The City provided the funding for the construction of the building through the Health Trust cash reserves. In FY18, the City worked with Covenant to purchase more land at this site for the new public safety center. 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 FY25, there are eight projects being recommended for funding for a total amount of $287,700.

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 Mercy One. 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 FY25 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.

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 FY25 for the retirement amount not covered by interest income generated from the excess reserves. The City's contribution to the state pension system decreased to 22.66% for FY25, from 22.98% in FY24 as mandated by state law. This portion of the Trust and Agency levy will increase in FY25 to $.71 from $.54 in FY24.

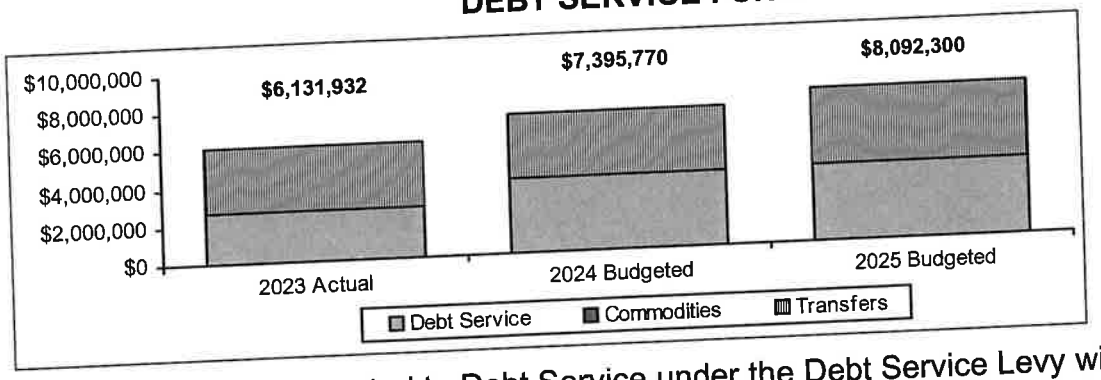
Levied within Trust and Agency are taxes generated from the Self-Supported Municipal Improvement Districts (SSMID). The SSMID levy is based on City ordinance and transferred to Community Main Street and College Hill for their use as a Self-Supported Municipal Improvement District. The City will work 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 General property tax levy in the Trust and Agency Fund. For FY25, 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 $.92 for FY24 to $1.50 for FY25. Overall, there was an increase in the total trust and agency levy from $1.46 to $2.21. IPERS contributions for FY25 will remain the same as FY24 of 9.44%.

The City's Trust and Agency levy increased due to having to increase that levy to offset the reduction in the General Levy caused by HF718.

The City used to have the flexibility of using a .27 emergency levy. However, HF718 eliminated that levy and the City no longer has this tool to use in the future.

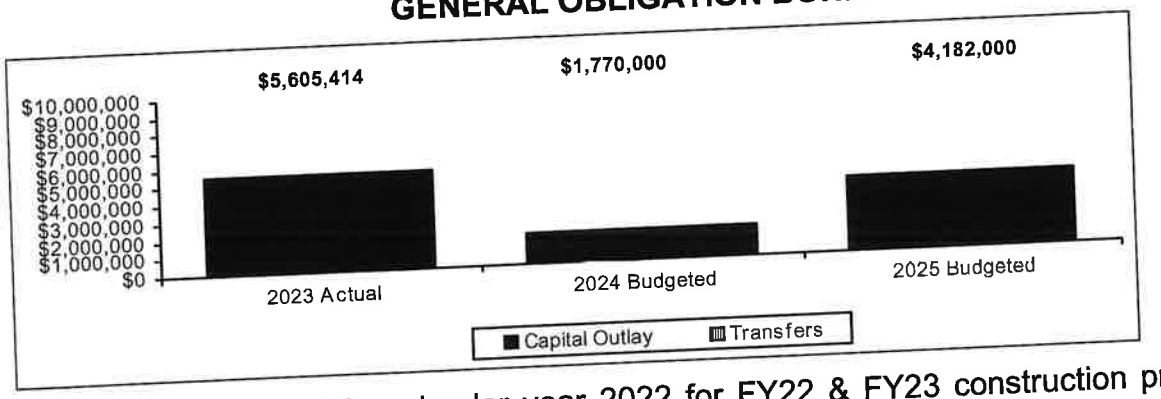
DEBT SERVICE FUND



City property taxes devoted to Debt Service under the Debt Service Levy will decrease from $1,471,350 budgeted in FY24 to $1,466,500 budgeted in FY25. The levy rate will decrease from $0.64 to $0.60. Bond sales are planned through the CIP process. The amount of debt paid for out of the General Fund levy will be $0. The debt service taxes remained fairly stable due to the City's policy of only issuing replacement debt.

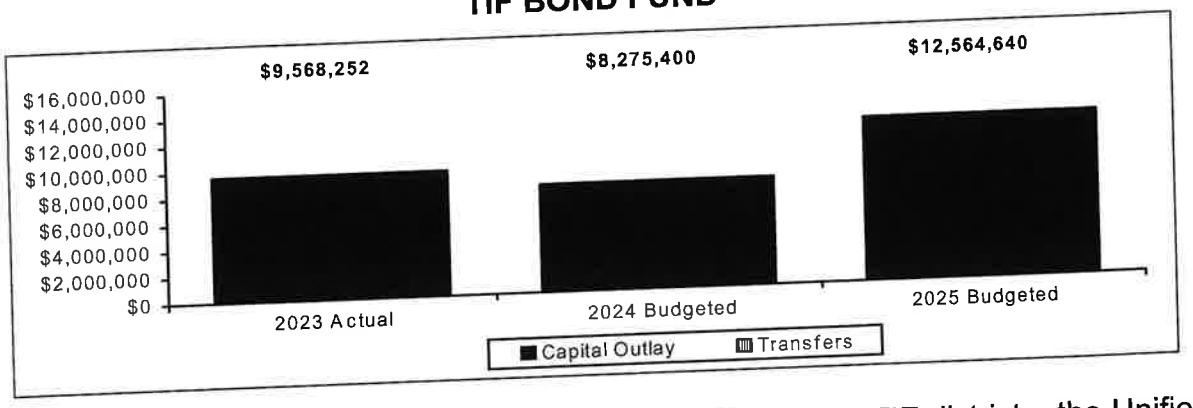
Budgeted debt service expenditures include the result of the transferring of TIF revenues to the funds providing the capital outlay for the infrastructure.

GENERAL OBLIGATION BOND



GO Bonds were sold in calendar year 2022 for FY22 & FY23 construction projects. Bonds will be sold again in calendar 2024 for FY24 and FY25 projects. Projects budgeted in FY25 include Aldrich school street connections, Main Street Reconstruction, and West 23rd Street.

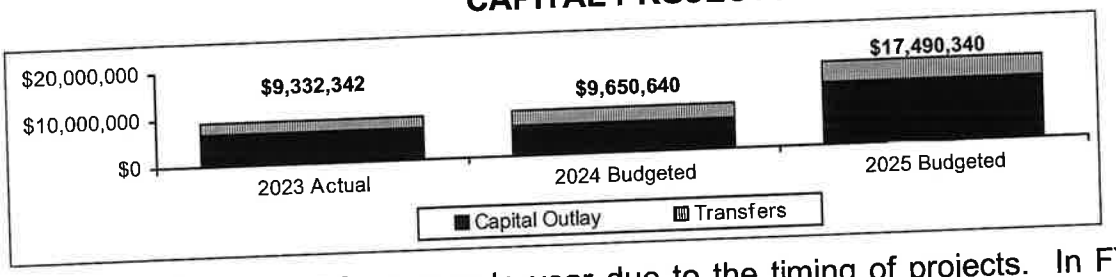
TIF BOND FUND



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.

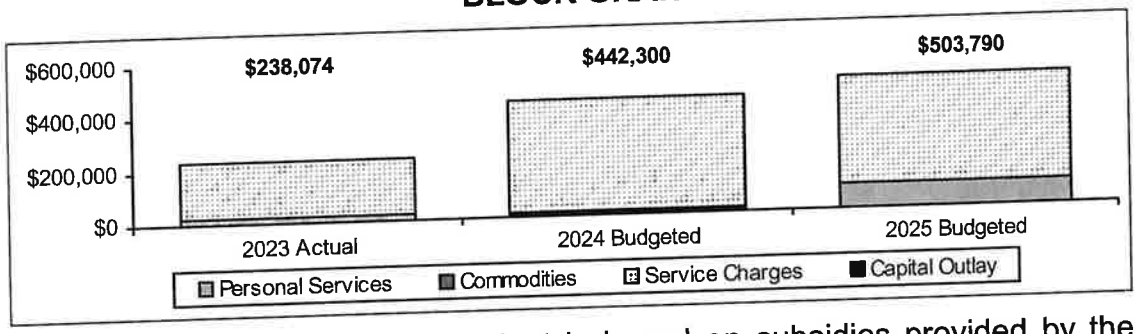
The City has completed the process of merging the 2 Industrial Parks into the Unified District. For FY18, a portion of this district expired. The City received $3.1 million less in TIF revenues starting FY18. The effect of this will extend the payoff date of debt in that district and the City will need to review its economic development policies and incentives. In FY25, the City will continue to reserve a portion of the amounts released for future economic development projects.

CAPITAL PROJECTS



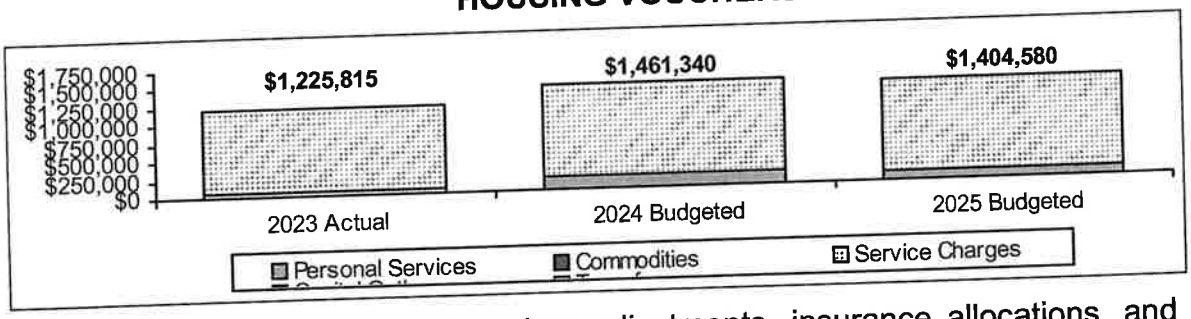
This budget can vary from year to year due to the timing of projects. In FY25, $4.0 million is budgeted for the new High School Pool. $1.25 million is budgeted for the UNI Dome renovations.

BLOCK GRANT FUND



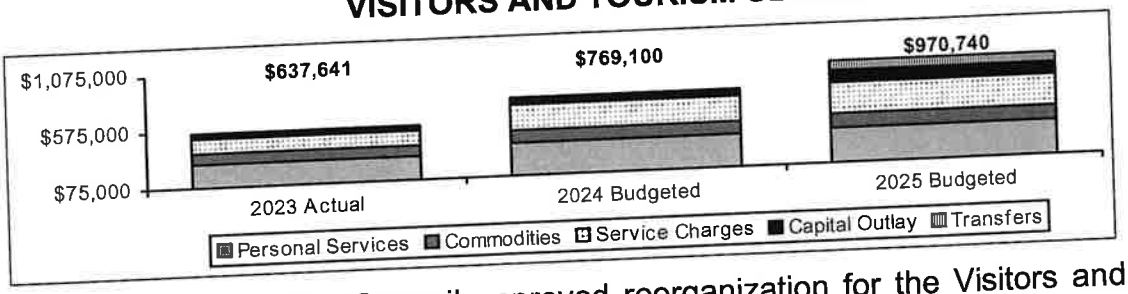
The Block Grant and HOME budget is based on subsidies provided by the Federal government. Early years of program funding were near $600,000. That has gone down, with recent years steadily around $300,000. The same has happened with HOME funds, which come through a consortium agreement with the City of Waterloo. HOME allocations are now $90,000. The City has contracted some of the CDBG administrative work to INRCOG. The 5-year Consolidated Plan identifies major expenditures in sewer lining, infrastructure improvements like block-long infill sidewalk connections and a new home rehabilitation program for renters. 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 FY25, there are changes in salary adjustments, insurance allocations, and data processing.

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.

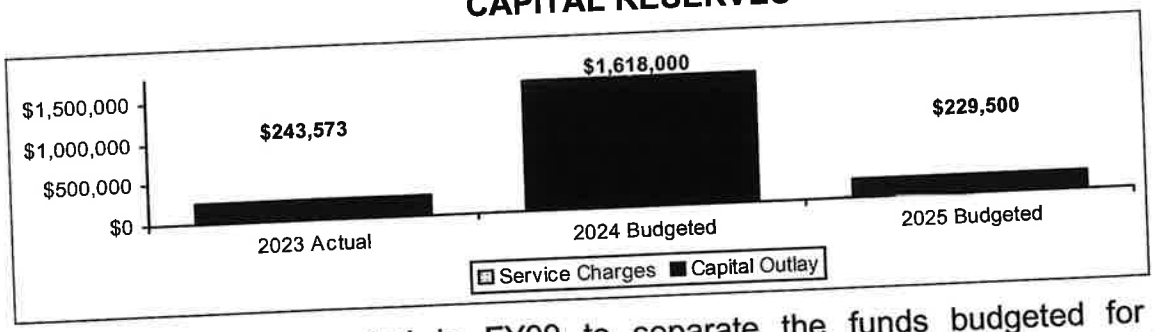
This division moved to a new building by the City's Industrial Park in FY05. A portion of the building is being financed through a loan to this division. Excess funds generated by the division will repay the variable interest rate loan over the next 15 years.

A full-time V&T Coordinator position was budgeted in FY21 and continues to be budgeted in FY25.

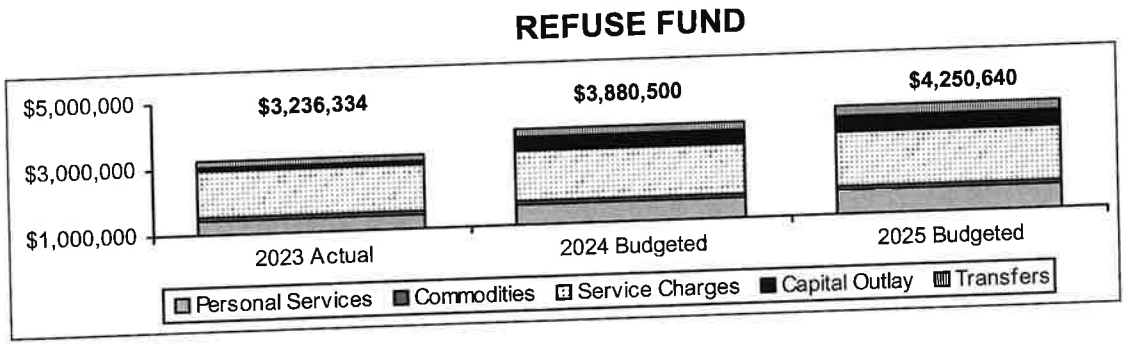
It was discussed at the FY22 Council goal setting, that if marketing incentives were necessary to try and recruit large events, these could occur upon approval by the City Administrator.

There is $40,000 budgeted in FY25 to complete a market survey. $29,500 is being budgeted for patio landscaping.

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. The large increase in FY24 was due to the $1.4 million payment for the indoor pool.



A. Public Works/Administration

In FY25, there are changes in salary adjustments, insurance allocations, Vehicle Maintenance, data processing, and transfers.

B. Refuse Section

Demand continues 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 staff to be resourceful and efficient with operational procedures.

The compost facility is open daily all year depending on weather. The facility operation is currently managed by a private contractor. Organic material is ground which reduces volume by 50%. This procedure expedites the composting process and provides additional 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.

The contracted service 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 recently expanded 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 curbside collection 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

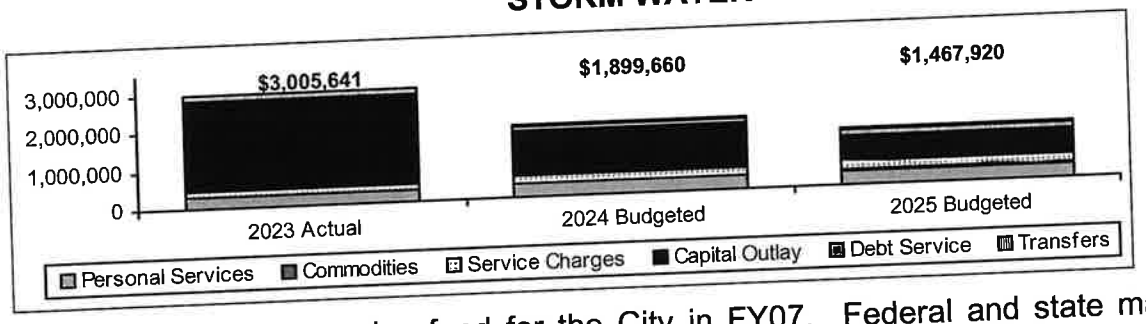
property owners place their yard waste and refuse containers on one side of the street thus eliminating the need to duplicate the route by driving down the street twice. Due to the success, the program continues to be expanded. In addition, modifying subdivision requirements in the deed of dedication so that one sided pickup is established when new streets and properties are developed will be advantageous.

In FY25 one large truck is being budgeted. In addition, $125,000 is being budgeted for a refuse truck trailer and $50,000 for recycling site cameras.

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

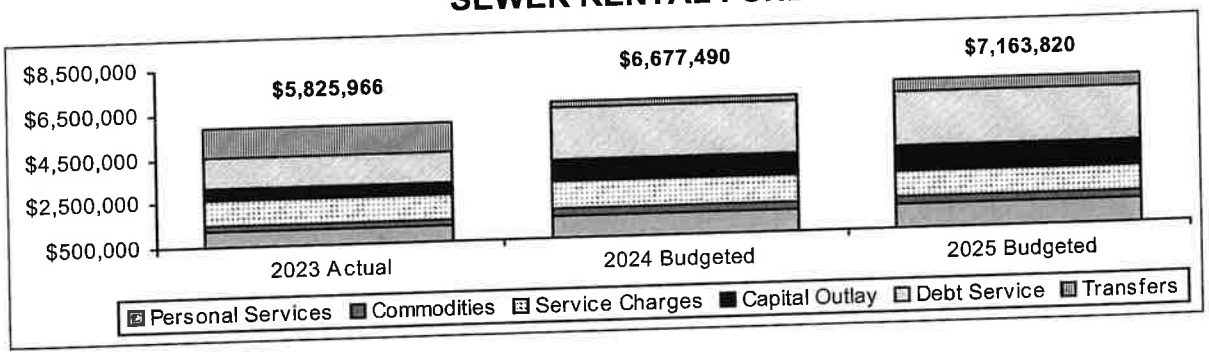


This was a new enterprise fund for the City in FY07. Federal and state mandates related to storm water runoff and water quality have forced the City to provide inspection and detection services. New ordinances were created in FY06 to establish the Storm Water Utility. By July 1, 2006, a rate structure 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 FY22, the rates were studied and increases of 7% each year for the next five years were adopted. Fee increases will need to be reviewed again in FY26.

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

In FY23, a new position of environmental engineer was budgeted and is still budgeted in FY25. This is funded 30% from storm water funds and 70% from sewer funds.

SEWER RENTAL FUND



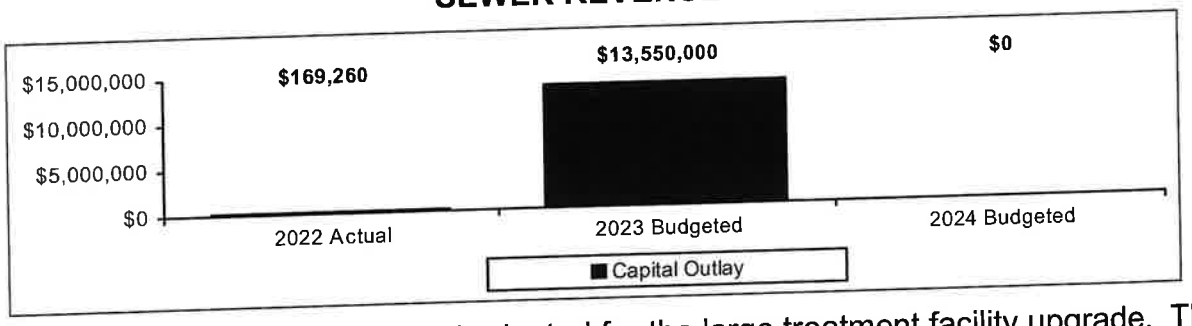
Changes in the Sewer Fund are due to increases in the capital line item total. It is anticipated that as street reconstructions are planned, sewer improvements in these areas will need to be addressed. Therefore, $250,000 was budgeted in FY24 and $250,000 in FY25 for these improvements. Amounts budgeted for sliplining sanitary sewers will increase to $300,000 for FY25, to $125,000 for lift station pump repairs, and to $150,000 for Park Drive Cross Connection. There is also $225,000 budgeted in FY25 for a new service truck.

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 FY25.

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 2/3^{rds} of the farm will be received by the Sewer Fund for the portion of the land not used for disposal.

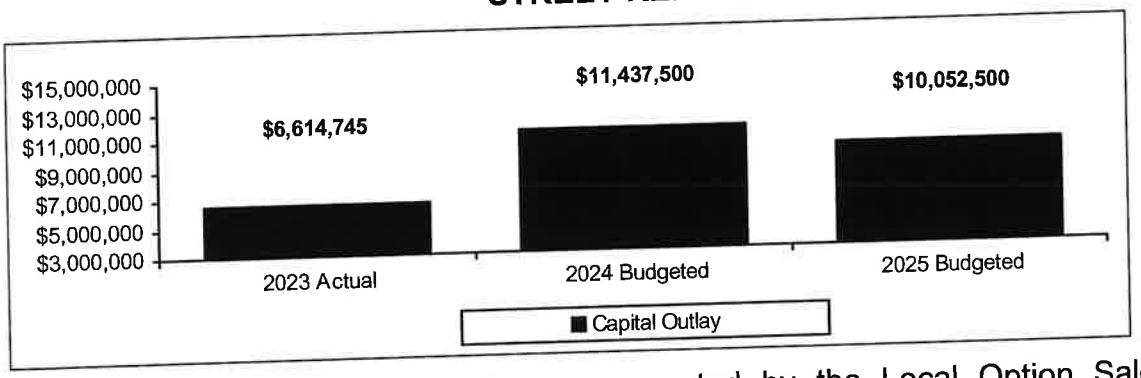
Debt service for the sewer fund will be $2.4 million for FY25.

SEWER REVENUE BOND



In FY24, $13.5 million is being budgeted for the large treatment facility upgrade. The City will need to look at options for financing this upgrade either through a bond sale or through a state revolving fund loan. A rate study was performed and rate increases of 7% each year for the next five years were adopted.

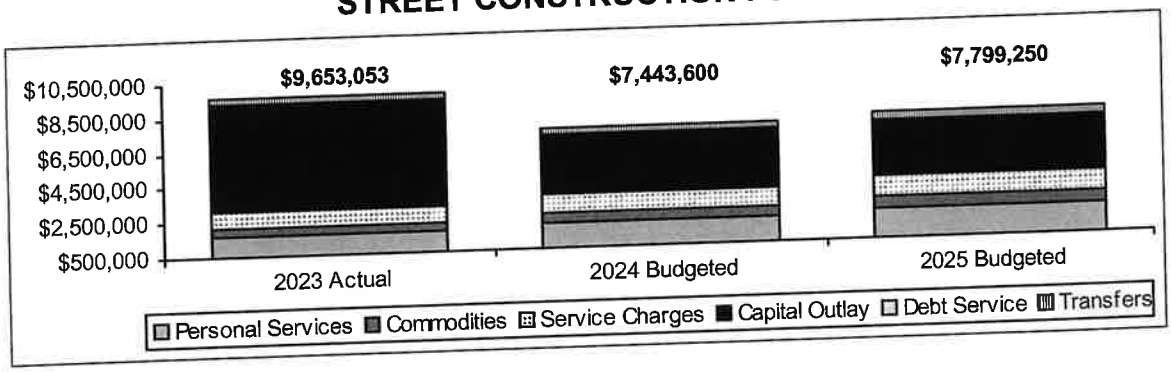
STREET REPAIRS



Funds devoted to Street Repair are generated by the Local Option Sales Tax. Through FY23, Street Repair expended a total of $135,159,687. $133,652,145 in sales taxes were received. This revenue in addition to other project reimbursement revenues have resulted in a reserve balance, which has helped to fund large street projects. Reserves over the next few years will be used to finance and cashflow several large street projects, including Main Street, Viking Road, and Aldrich School Connections.

During FY24, the voters passed the 1% tax again and now there is not a sunset on the tax.

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 FY23 were at $8 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.

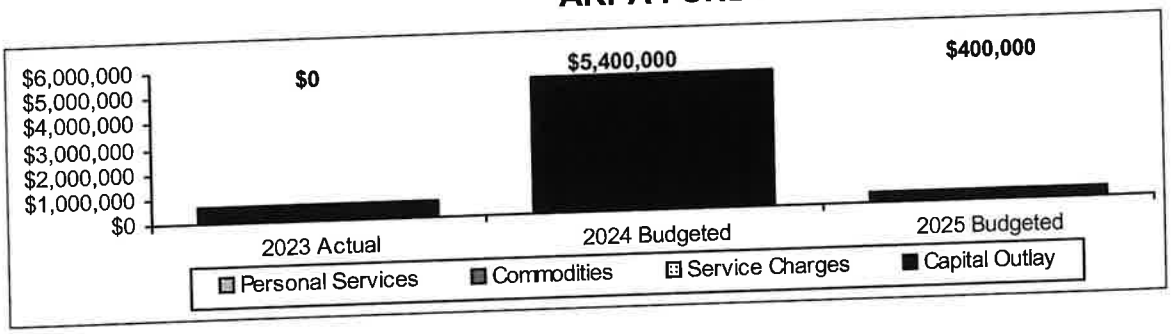
Funding for one full-time person in this section has also been transferred to the Storm Water Utility. This is to account for the time the street section spends on street sweeping. Sweeping streets helps to improve the quality of water runoff.

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, Union Road, and Main Street.

B. Traffic Operations Section

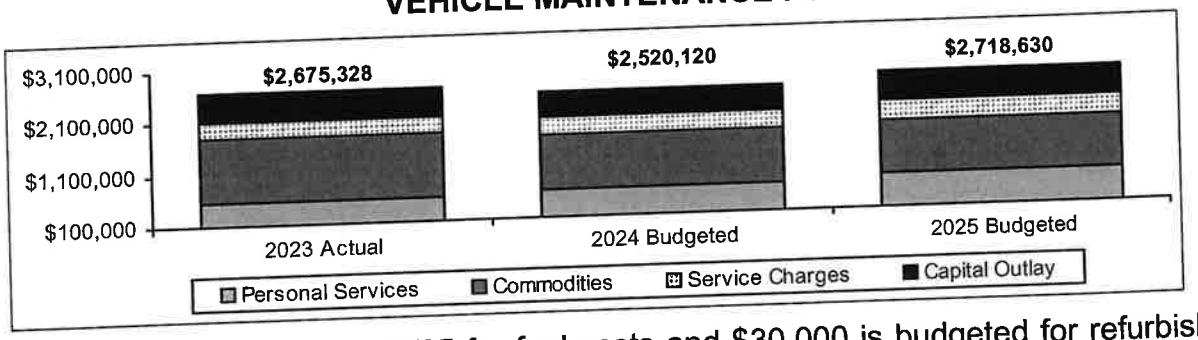
In FY25, there are changes in salary adjustments; insurance allocations, vehicle maintenance and data processing. $200,000 is budgeted in FY25 for signal upgrades and $45,000 for a new pickup truck.

ARPA FUNDS

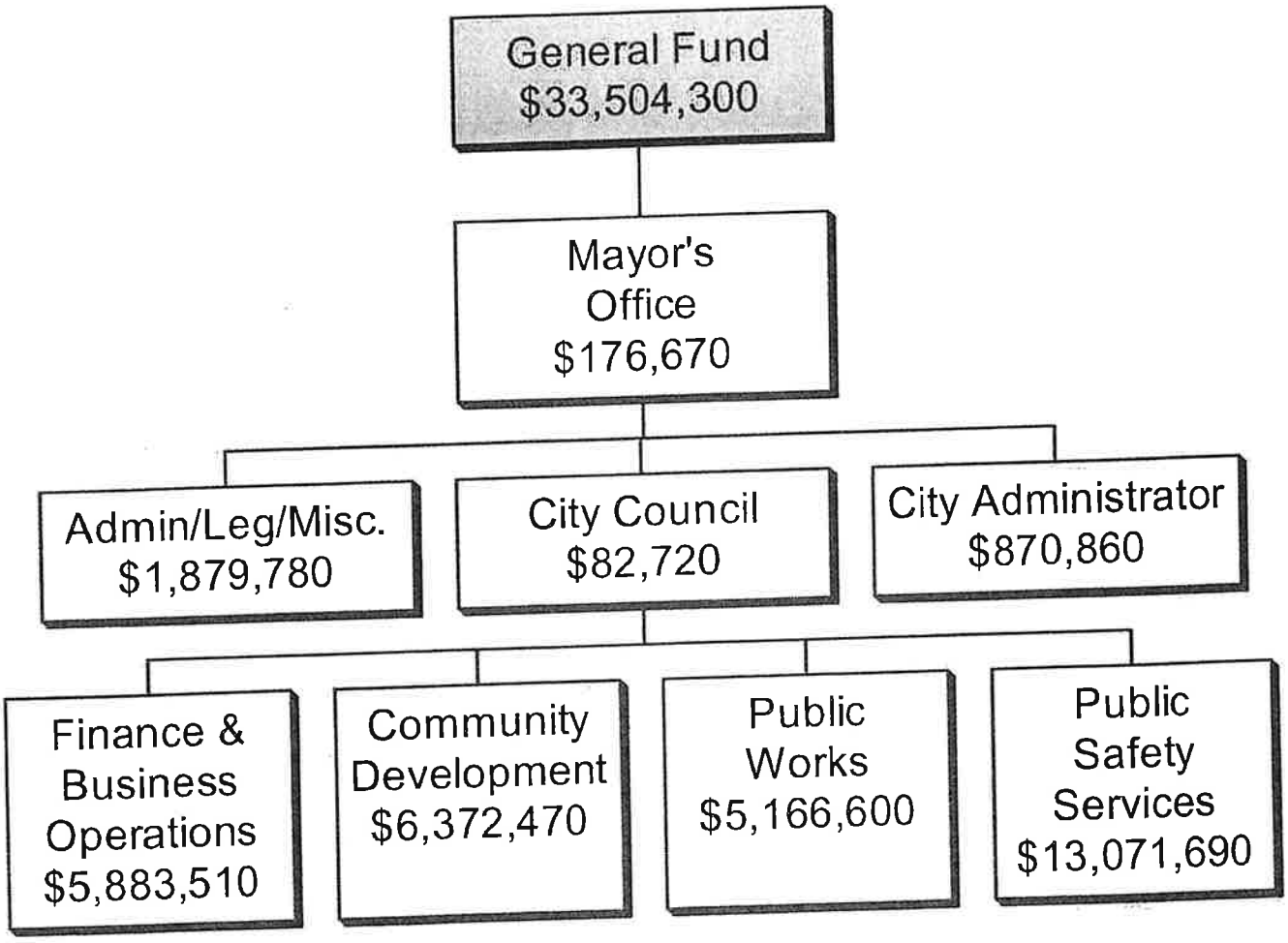


The City has received $6.5 million under the Coronavirus State and Local Recovery Funds Program under the American Rescue Plan Act (ARPA). On the City's 5-year Capital Improvement Program $3.9 million is designated for the nutrient reduction improvement project and $2.6 million is designated for sewer and stormwater costs on the Main Street project.

VEHICLE MAINTENANCE FUND



$538,000 is budgeted in FY25 for fuel costs and $30,000 is budgeted for refurbishing of vehicles. $402,000 is budgeted for vehicle replacement. For FY21, a full-time mechanic position was budgeted and replaced two part-time positions. This full-time position continues to be budgeted in FY25. In addition, a part-time mechanic position is being budgeted at full-time for FY24 and FY25.



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:

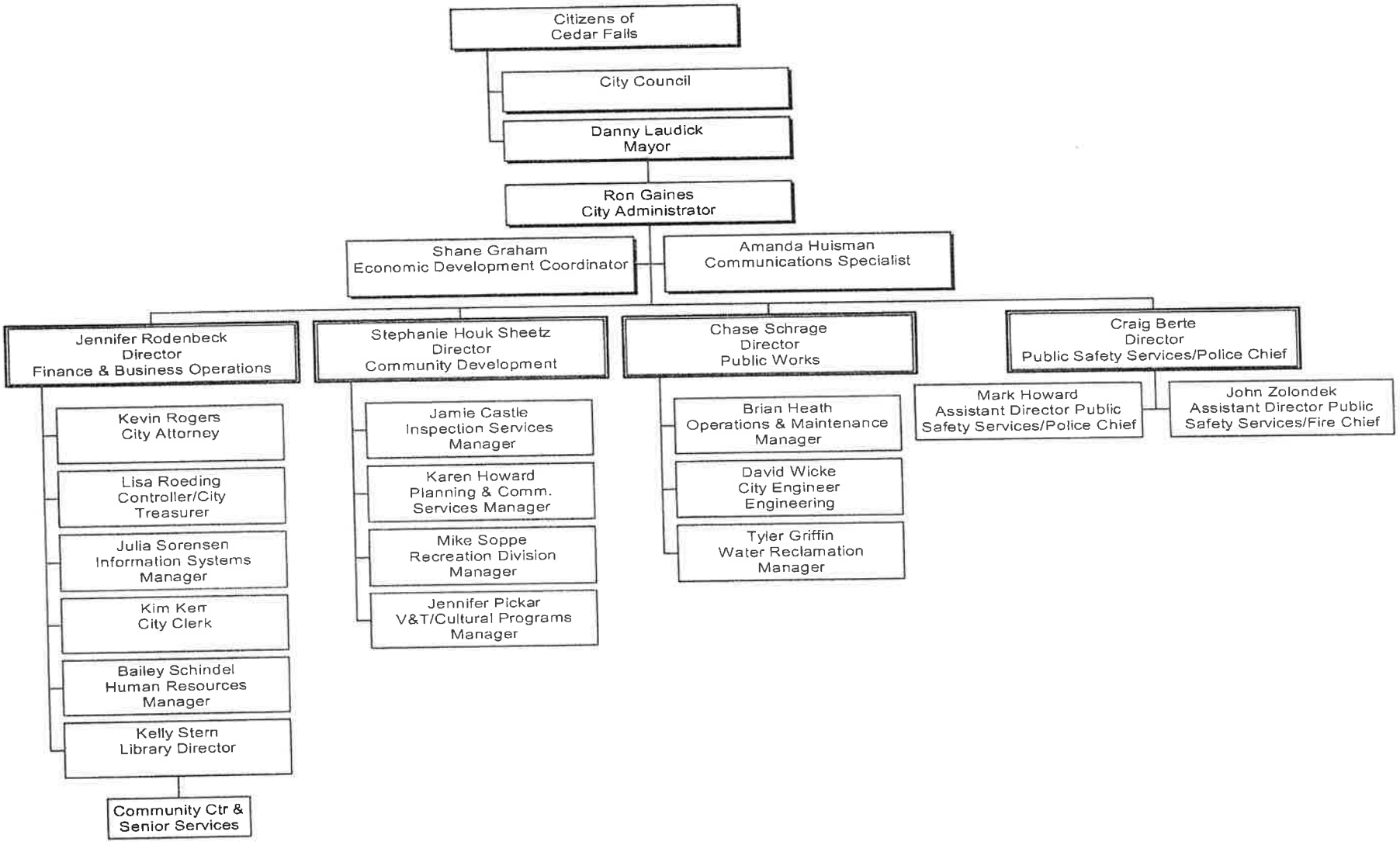
Mayor and City Council
City Administrator
Financial Services
Human Resources
Legal Services
Public Records

Library Services
Inspection Services
Planning & Community Srvc.
Cultural Services
Recreation Services
Engineering

Cemetery
Golf
Parks
Public Buildings
Fire
Police

general fund org.doc

City of Cedar Falls, Iowa
Organizational Chart



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GENERAL FUND SUMMARY

20-Feb-24

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
BEGINNING BALANCE	$6,277,295	$6,339,998	$6,395,909	$6,395,909	**$6,395,909**	$6,395,909	$6,395,909
Total Revenues	$28,718,326	$30,859,738	$30,655,240	$30,144,676	**$33,504,300**	$34,405,440	$35,230,410
Total Expenditures	$28,655,623	$30,803,826	$30,655,240	$30,144,676	**$33,504,300**	$34,405,440	$35,230,410
ENDING BALANCE	**$6,339,998**	**$6,395,909**	**$6,395,909**	**$6,395,909**	**$6,395,909**	**$6,395,909**	**$6,395,908**
% of Reserve	20.58%	20.86%	21.22%	19.09%	18.59%	18.15%	
Current Year Cash Added (Used)	$62,704	$55,912	$0	$0	**($0)**	**$0**	**$0**

AUTHORIZED POSITIONS	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	147.46	150.23	152.56	152.56	**157.73**	157.73	157.73
Part-Time	77.92	77.08	78.97	78.24	**77.98**	77.98	77.98
TOTAL	**225.38**	**227.31**	**231.53**	**230.80**	**235.71**	**235.71**	**235.71**

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.

PROPERTY TAX REVENUE	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
General	$15,891,535	$16,646,144	$16,726,910	$16,559,641	**$17,728,850**	$18,282,090	$18,830,550
Debt Service	661,069	1,057,276	1,471,350	1,456,637	**1,466,500**	1,910,200	1,625,350
Trust & Agency	2,523,916	3,098,602	3,015,570	1,895,002	**4,768,770**	4,922,120	5,419,150
Levy - Liability Insurance	126,464	248,949	312,770	309,642	**264,640**	272,580	280,740
Levy - MET Transit	444,493	456,415	474,340	469,597	**488,570**	503,230	518,320
Levy - Cedar Falls Band	35,144	35,025	35,000	34,650	**0**	0	0
Levy - Cedar Falls Library	532,474	557,786	558,610	553,024	**0**	0	0
Levy - EMA	541,226	576,893	1,104,190	1,093,148	**1,193,980**	1,229,800	1,266,700
TOTAL	$20,756,321	$22,677,089	$23,698,740	$22,371,341	**$25,911,310**	$27,120,020	$27,940,811
PROPERTY TAX RATE	11.38	11.51	11.40	11.40	**11.93**		

Genfund25

GENERAL FUND REVENUES

20-Feb-24

Revenues	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Building Permits	794,178	777,560	900,000	900,000	**900,000**	900,000	900,000
Burial Permits	85,550	64,700	70,000	70,000	**70,000**	70,000	70,000
Business Licenses	5,061	5,576	6,000	6,000	**6,000**	6,000	6,000
Cafeteria Plan	0	0	15,000	0	**0**	0	0
Cemetery Lot Sales	58,480	73,200	60,000	60,000	**70,000**	72,000	75,000
Cigarette Permits	4,100	4,450	4,000	4,000	**4,000**	4,000	4,000
Code Enforcement	2,712	5,133	5,000	5,000	**5,000**	5,000	5,000
Cultural - Art Sho	0	0	50	50	**0**	0	0
Cultural - Fees	49,739	41,455	50,000	50,000	**50,000**	51,000	52,000
Cultural - Memberships	8,431	17,314	5,000	5,000	**15,000**	15,000	15,000
Cultural - Bus Tour Fees	0	0	0	3,200	**0**	0	0
Cultural - Gift Shop Sales	3,524	1,274	5,000	6,000	**5,000**	5,000	5,000
Cultural - Friends/ACB	0	0	30,000	0	**30,000**	0	0
Cultural - Art Work Sales	998	0	1,000	13,826	**1,000**	1,000	1,000
Donations - Cultural	12,569	4,961	1,000	300	**5,000**	5,000	5,000
Engineering Misc. Permits	11,800	11,399	15,000	13,896	**15,000**	15,000	15,000
Economic Development	24,577	1,360	5,000	0	**5,000**	5,000	5,000
Electrical Inspections	54,835	57,800	60,000	70,046	**60,000**	60,000	60,000
Engineering Design	0	0	400,000	0	**400,000**	400,000	400,000
Fire Protection - Rural	57,818	50,214	67,370	66,928	**69,520**	72,000	75,000
Fire Protection - UNI	684,432	638,827	735,820	735,820	**817,220**	859,070	902,630
Fire Receipts	9,101	42,438	15,000	11,121	**25,000**	25,000	25,000
Fire Commercial Inspections	61,017	59,754	55,000	56,865	**60,000**	60,000	60,000
Fire Hous. Inspect. Min. Rental	106,485	92,700	100,000	76,700	**100,000**	105,000	110,000
Golf Contract	9,546	7,573	10,000	10,000	**10,000**	10,000	10,000
Grants - Cultural Services	45,767	11,519	30,000	30,000	**30,000**	30,000	30,000
Grants - Fire	0	0	3,000	3,000	**3,000**	3,000	3,000
Grants - Fire Equipment	2,073	25,951	1,000	9,500	**5,000**	5,000	5,000
Grants - Library	18,104	16,642	25,000	25,000	**25,000**	25,000	25,000
State Backfill	595,874	592,385	492,200	437,129	**410,190**	328,150	246,010
State Backfill - BPTR	0	0	330,290	325,810	**330,290**	330,290	330,290
Grants - Parks & Recreation	331,404	14,310	20,000	20,000	**20,000**	20,000	20,000
Grants - Police Officer	40,169	47,068	30,000	49,154	**50,000**	50,000	50,000
Grants - Police Operations	29,928	27,145	15,000	0	**50,000**	50,000	50,000
Interest - Cemetery	8,267	8,588	8,420	8,420	**24,310**	24,000	24,000
Interest - General	70,423	229,040	125,330	426,677	**443,260**	404,390	375,730
Library - Copy Machine	7,401	9,724	7,000	5,100	**7,000**	7,000	7,000
Library - County Tax	31,973	25,386	32,000	31,973	**32,000**	33,000	34,000
Library - Salary Reimbursement	33	2,251	0	0	**0**	0	0
Library - Fines & Fees	3,017	1,858	0	3,700	**0**	0	0
Library - Co-Lab Fees	11	178	0	0	**0**	0	0
Library - Lost & Paid Books	2,736	3,872	2,500	2,500	**2,500**	2,500	2,500
Library - Open Access Funds	22,907	23,829	20,000	20,000	**20,000**	20,000	20,000
Library - Friends/Endowment Reimburs.	256,064	176,990	60,000	60,000	**60,000**	60,000	60,000
Library - Donations & Sponsorship	1,392	14,378	30,000	27,403	**30,000**	30,000	30,000
Liquor Licenses	98,362	57,016	80,000	60,000	**80,000**	80,000	80,000
Marker Permits	4,420	5,320	5,000	5,000	**5,000**	5,000	5,000
Mechanical Inspections	88,617	79,327	90,000	96,398	**90,000**	90,000	90,000
Miscellaneous Permits	2,792	22,533	10,000	226	**10,000**	15,000	15,000
Miscellaneous Receipts	18,346	34,455	30,000	36,327	**30,000**	45,000	45,000

Revenues	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Park Receipts	4,826	19,823	5,000	38,437	**5,000**	5,000	5,000
Paw Park Permits	3,161	2,818	4,000	4,000	**4,000**	4,000	4,000
Pet Licenses	7,410	7,377	7,000	7,000	**7,000**	7,000	7,000
Planning & Zoning Fees	34,590	40,622	35,000	35,000	**35,000**	35,000	40,000
Plumbing & Refrigeration Inspections	73,047	71,052	75,000	79,608	**75,000**	75,000	75,000
Police Fines & Forfeiture	120,957	180,852	150,000	149,640	**150,000**	150,000	150,000
Police Receipts	48,941	76,782	35,000	35,000	**160,000**	160,000	160,000
Public Buildings	8,909	5,084	2,000	2,000	**5,000**	5,000	5,000
Recreation Receipts	477,452	604,701	675,000	643,698	**675,000**	680,000	685,000
Subdivision Inspections	17,996	8,146	20,000	20,000	**20,000**	20,000	20,000
Swimming Pool Receipts	663,358	605,303	650,000	657,969	**650,000**	660,000	670,000
Tax - Agricultural Land	19,243	19,182	19,780	19,582	**18,440**	19,800	20,000
Tax - Hotel/Motel - Cultural	208,872	161,438	153,000	214,200	**204,000**	221,000	238,000
Tax - Hotel/Motel - Tourism Office	30,716	23,741	22,500	31,500	**30,000**	32,500	35,000
Tax - Hotel/Motel - Tourism Admin.	12,500	0	0	0	**0**	0	0
Tax - Hotel/Motel - Visitor/Tour	614,330	760,365	500,000	700,000	**600,000**	650,000	700,000
Tax - Hotel/Motel - Tourism Fund	110,579	94,000	107,000	149,800	**146,000**	155,350	168,000
Tax - Hotel/Motel - Additional	0	0	50,000	50,000	**0**	0	0
Tax - Hotel/Motel - Park Imprv	110,579	85,467	81,000	113,400	**108,000**	117,000	126,000
Tax - Hotel/Motel - CV Soccer	5,000	10,000	10,000	10,000	**10,000**	10,000	10,000
Tax - Hotel/Motel - Park/Rec Capital	74,650	33,237	31,500	68,100	**42,000**	49,150	53,000
Tax - Hotel/Motel - Tr. Maint./Res.	61,433	47,482	45,000	63,000	**60,000**	65,000	70,000
Tax - Hotel/Motel Carryover	0	305,000	305,000	0	**0**	0	0
Tax - Mobile Home	28,145	27,078	31,000	32,892	**31,000**	31,000	31,000
Tax - Property - General	15,891,535	16,646,144	16,726,910	16,559,641	**17,728,850**	18,282,090	18,830,550
Tax - Property - Insurance	126,464	248,949	312,770	309,642	**264,640**	272,580	280,740
Tax - Property - Transit	444,493	456,415	474,340	469,597	**488,570**	503,230	518,320
Tax - Property - Band	35,144	35,025	35,000	34,650	**0**	0	0
Tax - Property - Library	532,474	557,786	558,610	553,024	**0**	0	0
Tax - Property - EMA	541,226	576,893	1,104,190	1,093,148	**1,193,980**	1,229,800	1,266,700
Transfer - Leg/Admin/Mgt	747,080	805,960	896,700	896,700	**1,168,020**	1,203,060	1,239,150
Transfer - Econ. Dev.	0	0	0	0	**0**	0	0
Transfer - Public Bldg. Maint.	81,222	83,600	82,910	82,910	**349,080**	359,550	370,340
Transfer - Capital Projects	0	0	0	0	**100,000**	100,000	100,000
Transfer - Trust & Agency	2,493,305	2,767,363	1,891,790	1,872,872	**3,245,230**	3,450,730	3,554,250
Transfer - Utilities General	1,280,695	2,023,157	1,400,000	1,200,000	**1,400,000**	1,400,000	1,400,000
Transfer - Capital Projects	0	0	0	0	**0**	0	0
UNI Loan Repayment	15,000	15,000	15,000	15,000	**15,000**	15,000	15,000
Utility Tax Replacement	67,962	66,444	31,260	84,595	**35,200**	35,200	35,200
General Fund Savings Carryover	0	0	50,000	0	**0**	0	0
Cash (Added)/Used *	(62,703)	(55,912)	0	0	**0**	0	0
TOTAL REVENUES	**$28,655,623**	**$30,803,826**	**$30,655,240**	**$30,144,676**	**$33,504,300**	**$34,405,440**	**$35,230,410**

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20-Feb-24

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GENERAL FUND EXPENDITURES

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Admin./Leg./Misc.	$4,669,782	$5,385,328	$2,027,850	$1,959,034	**$1,879,780**	$1,819,120	$2,058,800
City Council	$50,202	$52,307	$69,570	$50,541	**$82,720**	$85,060	$87,480
Mayor's Office	145,687	155,665	162,490	158,209	**176,670**	181,560	186,600
City Administrator	616,961	569,908	728,340	598,434	**870,860**	890,930	911,600
Finance & Business Op. Admin	282,294	372,574	414,930	411,213	**465,880**	475,210	485,330
Financial Services	437,422	403,814	472,600	472,275	**519,800**	534,350	548,820
Human Resources	476,125	713,702	859,600	803,481	**985,360**	1,003,230	1,021,630
Legal Services	360,817	374,707	459,170	435,688	**589,870**	600,920	612,300
Public Records	310,450	337,078	390,110	389,654	**378,500**	388,850	399,510
Library Services *	2,275,691	2,307,264	2,663,700	2,566,031	**2,944,100**	3,024,690	3,081,950
Community Development Admin.	1,206,190	1,219,645	996,640	1,300,833	**1,186,740**	1,493,620	1,500,610
Engineering Services	1,424,002	1,437,999	1,856,410	1,537,053	**1,968,630**	2,021,010	2,074,950
Inspection Services	885,132	987,267	1,104,950	1,073,936	**1,204,680**	1,235,960	1,268,180
Planning/Community Services	753,619	646,241	708,100	700,526	**872,850**	892,530	912,800
Cultural Services	501,734	528,701	673,360	599,763	**667,430**	663,170	678,350
Cemetery Section	366,797	375,489	416,220	392,876	**457,450**	468,570	481,050
Golf Section	32,994	28,891	37,500	37,130	**35,600**	35,600	35,600
Park Section	1,477,524	1,579,882	1,798,340	1,841,142	**1,807,400**	1,947,610	1,927,650
Recreation Services	1,739,773	2,015,275	2,157,920	2,303,709	**2,440,770**	2,490,890	2,542,510
Public Buildings	843,152	963,559	871,660	871,258	**897,520**	902,650	907,930
Fire Department	3,742,618	3,948,142	4,357,540	4,392,552	**4,855,390**	4,989,820	5,068,050
Police Department	6,056,657	6,400,388	7,428,240	7,249,339	**8,216,300**	8,260,090	8,438,710
TOTAL EXPENDITURES	**$28,655,623**	**$30,803,826**	**$30,655,240**	**$30,144,676**	**$33,504,300**	**$34,405,440**	**$35,230,410**

* 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.

28-Feb-24

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GENERAL FUND REVENUES

Revenues	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Taxes Levied on Property							
Tax - Property - General	$15,891,535	$16,646,144	$16,726,910	$16,559,641	**$17,728,850**	$18,282,090	$18,830,550
Tax - Property - Insurance	126,464	248,949	312,770	309,642	**264,640**	272,580	280,740
Tax - Property - Transit	444,493	456,415	474,340	469,597	**488,570**	503,230	518,320
Tax - Property - Band	35,144	35,025	35,000	34,650	**0**	0	0
Tax - Property - Library	532,474	557,786	558,610	553,024	**0**	0	0
Tax - Property - EMA	541,226	576,893	1,104,190	1,093,148	**1,193,980**	1,229,800	1,266,700
Tax - Agricultural Land	19,243	19,182	19,780	19,582	**18,440**	19,800	20,000
Total Taxes Levied on Prop	**$17,590,579**	**$18,540,393**	**$19,231,600**	**$19,039,284**	**$19,694,480**	**$20,307,500**	**$20,916,310**
Tas - Reserve for PT Loss	0	0	0	0	**0**	0	0
Total Taxes Levied on Property	**17,590,579**	**18,540,393**	**19,231,600**	**19,039,284**	**19,694,480**	**20,307,500**	**20,916,310**
Other City Taxes							
Tax - Hotel/Motel - Cultural	$208,872	$161,438	$153,000	$214,200	**$204,000**	$221,000	$238,000
Tax - Hotel/Motel - Tourism Office	30,716	23,741	22,500	31,500	**30,000**	32,500	35,000
Tax - Hotel/Motel - Tourism Admin.	12,500	0	0	0	**0**	0	0
Tax - Hotel/Motel - Tourism Fund	110,579	94,000	107,000	149,800	**146,000**	155,350	168,000
Tax - Hotel/Motel - Additional	0	0	50,000	50,000	**0**	0	0
Tax - Hotel/Motel - Park Imprv	110,579	85,467	81,000	113,400	**108,000**	117,000	126,000
Tax - Hotel/Motel - Visitor/Tour	614,330	760,365	500,000	700,000	**600,000**	650,000	700,000
Tax - Hotel/Motel - CV Soccer	5,000	10,000	10,000	10,000	**10,000**	10,000	10,000
Tax - Hotel/Motel - Tr. Maint./Res.	61,433	47,482	45,000	63,000	**60,000**	65,000	70,000
Tax - Hotel/Motel HLS Capital	74,650	33,237	31,500	68,100	**42,000**	49,150	53,000
Tax - Hotel/Motel - Carryover	0	305,000	305,000	0	**0**	0	0
Tax - Mobile Home	28,145	27,078	31,000	32,892	**31,000**	31,000	31,000
Utility Tax Replacement	67,962	66,444	31,260	84,595	**35,200**	35,200	35,200
Total Other City Taxes	**$1,324,768**	**$1,614,252**	**$1,367,260**	**$1,517,487**	**$1,266,200**	**$1,366,200**	**$1,466,200**
Licenses and Permits							
Building Permits	$794,178	$777,560	$900,000	$900,000	**$900,000**	$900,000	$900,000
Burial Permits	85,550	64,700	70,000	70,000	**70,000**	70,000	70,000
Business Licenses	5,061	5,576	6,000	6,000	**6,000**	6,000	6,000
Cigarette Permits	4,100	4,450	4,000	4,000	**4,000**	4,000	4,000
Marker Permits	4,420	5,320	5,000	5,000	**5,000**	5,000	5,000
Miscellaneous Permits	2,792	22,533	10,000	226	**10,000**	15,000	15,000
Miscellaneous Engineering Permits	11,800	11,399	15,000	13,896	**15,000**	15,000	15,000
Pet Licenses	7,410	7,377	7,000	7,000	**7,000**	7,000	7,000
Paw Park Permits	3,161	2,818	4,000	4,000	**4,000**	4,000	4,000
Total Licenses and Permits	**$918,472**	**$901,733**	**$1,021,000**	**$1,010,122**	**$1,021,000**	**$1,026,000**	**$1,026,000**
Use of Money and Property							
Interest - Cemetery	$8,267	$8,588	$8,420	$8,420	**$24,310**	$24,000	$24,000
Interest - General	70,423	229,040	125,330	426,677	**443,260**	404,390	375,730
Total Use of Money & Prop	**$78,690**	**$237,628**	**$133,750**	**$435,097**	**$467,570**	**$428,390**	**$399,730**
Intergovernmental - State Shared Revenues							
Liquor Licenses	98,362	57,016	80,000	60,000	**80,000**	80,000	80,000
Total Inter - St Shared Rev	**$98,362**	**$57,016**	**$80,000**	**$60,000**	**$80,000**	**$80,000**	**$80,000**
Intergovernmental-Other State Grants & Reimbursements							
Grants-Cultural Services	$45,767	$11,519	$30,000	$30,000	**$30,000**	$30,000	$30,000
Grants-Fire Equipment	2,073	25,951	1,000	9,500	**5,000**	5,000	5,000
Grants-Fire	0	0	3,000	3,000	**3,000**	3,000	3,000
Grants-Golf	0	0	0	0	**0**	0	0
Grants-Library	18,104	16,642	25,000	25,000	**25,000**	25,000	25,000
Grants- State Backfill	595,874	592,385	492,200	437,129	**410,190**	328,150	246,010
Grants- State Backfill BPTR	0	0	330,290	325,810	**330,290**	330,290	330,290
Grants-Park and Rec	331,404	14,310	20,000	20,000	**20,000**	20,000	20,000
Grants-Rec Trail	0	0	0	0	**0**	0	0
Grants-Police Officer	40,169	47,068	30,000	49,154	**50,000**	50,000	50,000
Grants-Police Operations	29,928	27,145	15,000	0	**50,000**	50,000	50,000
Total St. Grants & Reimb.	**$1,063,319**	**$735,020**	**$946,490**	**$899,593**	**$923,480**	**$841,440**	**$759,300**

Revenues	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Intergovernmental-Local							
Fire Protection - Rural	$57,818	$50,214	$67,370	$66,928	**$69,520**	$72,000	$75,000
Fire Protection - UNI	684,432	638,827	735,820	735,820	**817,220**	859,070	902,630
Library - County Tax	31,973	25,386	32,000	31,973	**32,000**	33,000	34,000
Transfer - Utilities - General	1,280,695	2,023,157	1,400,000	1,200,000	**1,400,000**	1,400,000	1,400,000
UNI Loan Repayment	15,000	15,000	15,000	15,000	**15,000**	15,000	15,000
Total Local Intergovernment	**$2,069,918**	**$2,752,584**	**$2,250,190**	**$2,049,721**	**$2,333,740**	**$2,379,070**	**$2,426,630**
Total Intergovernmental	**$3,231,599**	**$3,544,621**	**$3,276,680**	**$3,009,314**	**$3,337,220**	**$3,300,510**	**$3,265,930**
Charges for Services							
Cemetery Lot Sales	58,480	73,200	60,000	60,000	**70,000**	72,000	75,000
Code Enforcement	2,712	5,133	5,000	5,000	**5,000**	5,000	5,000
Cultural - Art Sho	0	0	50	50	**0**	0	0
Cultural - Fees	49,739	41,455	50,000	50,000	**50,000**	51,000	52,000
Cultural - Memberships	8,431	17,314	5,000	5,000	**15,000**	15,000	15,000
Cultural - Bus Tour Fees	0	0	0	3,200	**0**	0	0
Cultural - Product Fees	3,524	1,274	5,000	6,000	**5,000**	5,000	5,000
Cultural - New Program Sponsors	998	0	1,000	13,826	**1,000**	1,000	1,000
Cultural - Friends/ACB	0	0	30,000	0	**30,000**	0	0
Economic Development	24,577	1,360	5,000	0	**5,000**	5,000	5,000
Electrical Inspections	54,835	57,800	60,000	70,046	**60,000**	60,000	60,000
Fire Receipts	9,101	42,438	15,000	11,121	**25,000**	25,000	25,000
Fire Commercial Inspections	61,017	59,754	55,000	56,865	**60,000**	60,000	60,000
Golf Contract	9,546	7,573	10,000	10,000	**10,000**	10,000	10,000
Golf Concessions	0	0	0	0	**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	106,485	92,700	100,000	76,700	**100,000**	105,000	110,000
Library - Copy Machine	7,401	9,724	7,000	5,100	**7,000**	7,000	7,000
Library - Director Salary Reimburse.	33	2,251	0	0	**0**	0	0
Library - Fines & Fees	3,017	1,858	0	3,700	**0**	0	0
Library - Lost & Paid Books	2,736	3,872	2,500	2,500	**2,500**	2,500	2,500
Library - Open Access Funds	22,907	23,829	20,000	20,000	**20,000**	20,000	20,000
Library - Friends Reimbursement	256,064	176,990	60,000	60,000	**60,000**	60,000	60,000
Library - Donations & Sponsorship	1,392	14,378	30,000	27,403	**30,000**	30,000	30,000
Mechanical Inspections	88,617	79,327	90,000	96,398	**90,000**	90,000	90,000
Park Receipts	4,826	19,823	5,000	38,437	**5,000**	5,000	5,000
Planning & Zoning Fees	34,590	40,622	35,000	35,000	**35,000**	35,000	40,000
Plumbing Inspections	73,047	71,052	75,000	79,608	**75,000**	75,000	75,000
Police Receipts	48,941	76,782	35,000	35,000	**160,000**	160,000	160,000
Print Shop Receipts	0	0	0	0	**0**	0	0
Recreation Receipts	477,452	604,701	675,000	643,698	**675,000**	680,000	685,000
Subdivion Inspections	17,996	8,146	20,000	20,000	**20,000**	20,000	20,000
Swimming Pool Receipts	663,358	605,303	650,000	657,969	**650,000**	660,000	670,000
Total Charges for Services	**2,091,831**	**2,138,838**	**2,105,550**	**2,092,621**	**2,265,500**	**2,258,500**	**2,287,500**
Miscellaneous							
Cafeteria Plan	$0	$0	$15,000	$0	**$0**	$0	$0
Donations - Cultural Equipment	12,569	4,961	1,000	300	**5,000**	5,000	5,000
Miscellaneous Receipts	18,346	34,455	30,000	36,327	**30,000**	45,000	45,000
Fines & Forfeitures	120,957	180,852	150,000	149,640	**150,000**	150,000	150,000
Public Buildings	8,909	5,084	2,000	2,000	**5,000**	5,000	5,000
General Fund Savings Carryover	0	0	50,000	0	**0**	0	0
Total Miscellaneous	**$160,781**	**$225,352**	**$248,000**	**$188,267**	**$190,000**	**$205,000**	**$205,000**
Transfers							
Engineering Design	$0	$0	$400,000	$0	**$400,000**	$400,000	$400,000
Transfer - Leg/Admin/Mgt	747,080	805,960	896,700	896,700	**1,168,020**	1,203,060	1,239,150
Transfer - Public Bldg. Maint.	81,222	83,600	82,910	82,910	**349,080**	359,550	370,340
Transfer - Capital Projects	0	0	0	0	**100,000**	100,000	100,000
Transfer - Trust & Agency	2,493,305	2,767,363	1,891,790	1,872,872	**3,245,230**	3,450,730	3,554,250
Transfer - Capital Projects	0	0	0	0	**0**	0	0
Total Transfers	**$3,321,607**	**$3,656,923**	**$3,271,400**	**$2,852,482**	**$5,262,330**	**$5,513,340**	**$5,663,740**
Total Revenues	**$28,718,326**	**$30,859,738**	**$30,655,240**	**$30,144,676**	**$33,504,300**	**$34,405,440**	**$35,230,410**

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CITY OF CEDAR FALLS
REVENUE SUMMARY
GENERAL FUND
FOR FISCAL YEARS 2022 – 2027

TAXES LEVIED ON PROPERTY – In FY25, the state of Iowa decreased the rollback of assessed value on residential property from 54.65% to 46.34% to arrive at taxable valuation. Assessed valuations in the City of Cedar Falls increased by $733 million, while taxable valuations only increased by $91 million due to the rollback and constraints set by the State of Iowa. The increase in taxable value resulted in an increase in General Fund property tax revenues of $408,330 for FY25.

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.

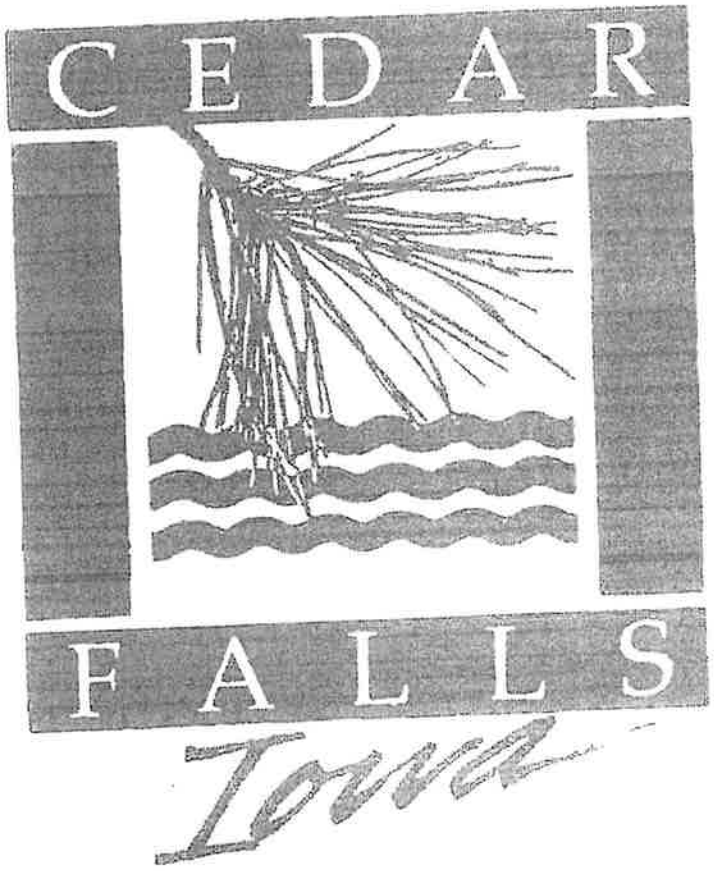
INTERGOVERNMENTAL/STATE SHARED REVENUE – Personal Property Tax Replacement and Population Allocation are shared revenues from the State general fund and are distributed to the cities based on population. After the City's budget was certified in FY04, the state legislature cut this funding to cities. 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.

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 General Fund Levy limit.



20-Feb-24

Genfund

CITY OF CEDAR FALLS
FY2025 BUDGET
CITY COUNCIL

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	1,665,369	1,353,815	650,420	632,208	**623,410**	609,741	530,799
General	108,960	310,905	81,305	55,586	**71,899**	82,007	112,640
Property Tax	2,895,453	3,720,608	1,296,125	1,217,156	**1,184,472**	1,127,372	1,415,362
Total	**$4,669,782**	**$5,385,328**	**$2,027,850**	**$1,904,950**	**$1,879,780**	**$1,819,120**	**$2,058,800**
% Of Total Property Tax Levy	13.57%	16.42%	5.47%	3.49%	**4.57%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	0	0	0	0	**0**	0	0
Commodities	27,926	24,045	0	29,400	**0**	0	0
Service Charges	717,638	823,283	1,135,650	870,350	**1,069,590**	1,090,970	1,112,790
Capital Outlay	150,000	592,385	492,200	492,200	**410,190**	328,150	246,010
Debt Service	0	0	0	0	**0**	0	300,000
Transfer	3,774,218	3,945,615	400,000	513,000	**400,000**	400,000	400,000
Total	**$4,669,782**	**$5,385,328**	**$2,027,850**	**$1,904,950**	**$1,879,780**	**$1,819,120**	**$2,058,800**

20-Feb-24

Genfund

CITY OF CEDAR FALLS
FY2025 BUDGET
CITY COUNCIL

Division: City Council
Fund: General (101.xxxx)
Program: General Government

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	0	0	0	0	**0**	0	0
General	50,202	**46,872**	9,582	50,541	**10,842**	14,712	12,359
Property Tax	0	**5,435**	59,988	0	**71,878**	70,348	75,121
Total	**$50,202**	**$52,307**	**$69,570**	**$50,541**	**$82,720**	**$85,060**	**$87,480**
% Of Total Property Tax Levy	0.24%	0.23%	0.25%	1.75%	**0.28%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	50,202	52,307	56,870	50,541	**70,020**	72,120	74,270
Commodities	0	0	0	0	**0**	0	0
Service Charges	0	0	12,700	0	**12,700**	12,940	13,210
Capital Outlay	0	0	0	0	**0**	0	0
Transfer	0	0	0	0	**0**	0	0
Total	**$50,202**	**$52,307**	**$69,570**	**$50,541**	**$82,720**	**$85,060**	**$87,480**

20-Feb-24

Genfund

CITY OF CEDAR FALLS
FY2025 BUDGET
MAYOR

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	120,109	128,371	36,800	68,507	**36,800**	102,621	105,700
General	2,402	5,315	14,654	6,567	**15,558**	8,701	7,259
Property Tax	23,175	21,979	111,036	83,136	**124,312**	70,238	73,642
Total	**$145,687**	**$155,665**	**$162,490**	**$158,209**	**$176,670**	**$181,560**	**$186,600**
% Of Total Property Tax Levy	0.11%	0.10%	0.47%	0.36%	**0.48%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	137,212	142,135	148,120	145,000	**162,990**	167,880	172,920
Commodities	1,115	1,968	850	1,267	**850**	850	850
Service Charges	7,360	9,308	13,010	9,942	**12,320**	12,320	12,320
Capital Outlay	0	2,254	510	2,000	**510**	510	510
Total	**$145,687**	**$155,665**	**$162,490**	**$158,209**	**$176,670**	**$181,560**	**$186,600**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	1.10	1.10	1.10	1.10	**1.10**	1.10	1.10
Part-Time	0.00	0.00	0.00	0.00	**0.00**	0.00	0.00
Total	**1.10**	**1.10**	**1.10**	**1.10**	**1.10**	**1.10**	**1.10**

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.

20-Feb-24

Genfund

CITY OF CEDAR FALLS
FY2025 BUDGET
CITY ADMINISTRATOR

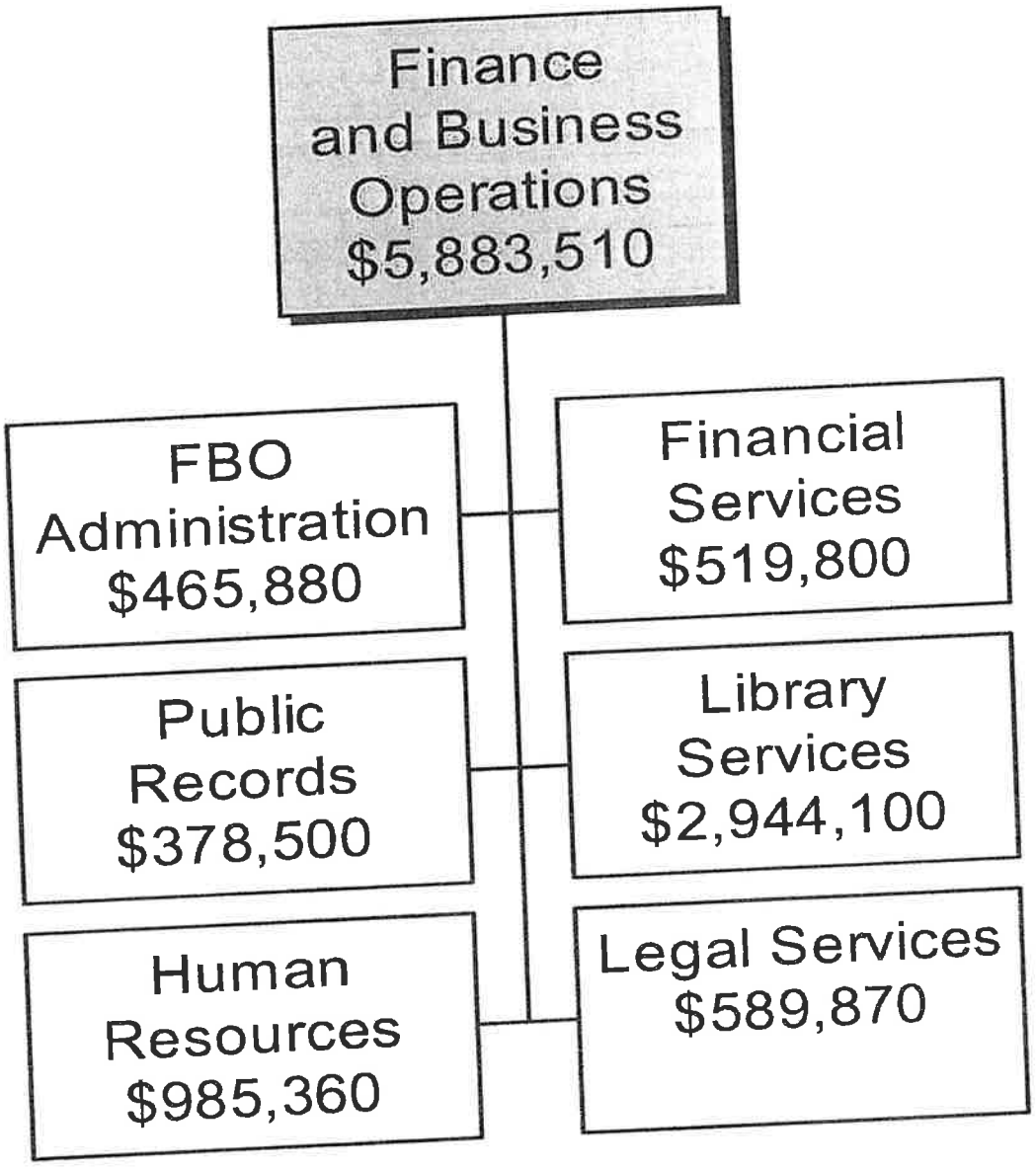
Division: City Administrator
Fund: General (101.1118)
Program: General Government

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	524,157	485,201	72,176	174,797	**135,762**	212,252	105,700
General	18,881	32,437	82,011	33,796	**88,204**	104,670	7,259
Property Tax	73,922	52,271	574,153	389,842	**646,894**	574,008	798,642
Total	**$616,961**	**$569,908**	**$728,340**	**$598,434**	**$870,860**	**$890,930**	**$911,600**
% Of Total Property Tax Levy	0.35%	0.23%	2.42%	1.68%	**2.50%**		

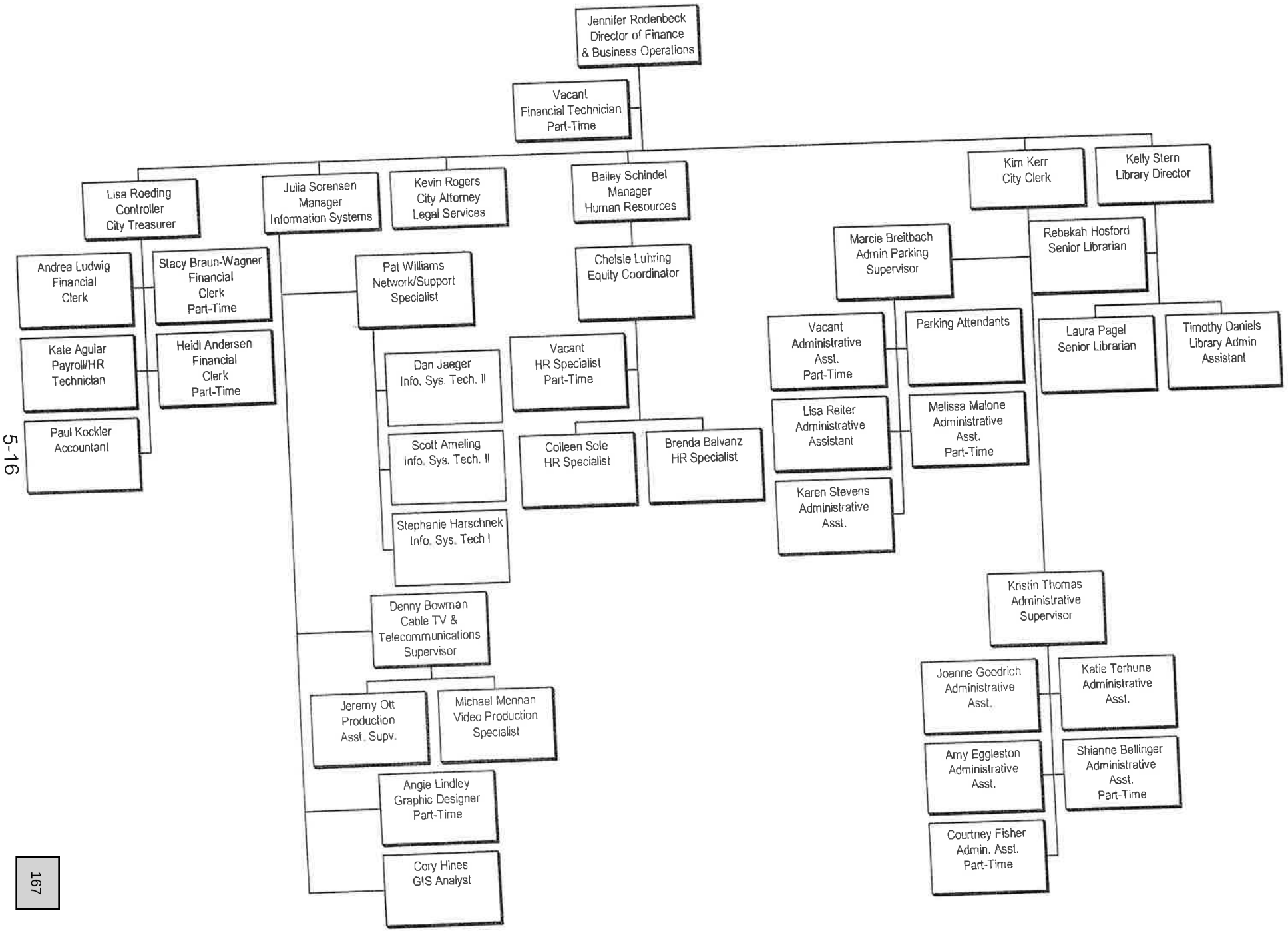
Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	473,114	495,998	526,310	524,212	**668,900**	688,970	709,640
Commodities	569	933	500	622	**500**	500	500
Service Charges	143,278	72,977	200,930	73,000	**200,860**	200,860	200,860
Capital Outlay	0	0	600	600	**600**	600	600
Total	**$616,961**	**$569,908**	**$728,340**	**$598,434**	**$870,860**	**$890,930**	**$911,600**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	3.05	3.05	3.05	3.05	**4.05**	4.05	4.05
Part-Time	0.00	0.10	0.10	0.10	**0.10**	0.10	0.10
Total	**3.05**	**3.15**	**3.15**	**3.15**	**4.15**	**4.15**	**4.15**

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.


Finance and Business Operations $5,883,510
FBO Administration $465,880
Financial Services $519,800
Public Records $378,500
Library Services $2,944,100
Human Resources $985,360
Legal Services $589,870

City of Cedar Falls, Iowa
Finance & Business Operations



20-Feb-24

Genfund

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

Division: FBO/Administration
Fund: General (101.1026)
Program: General Government

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	0	0	31,333	0	**110,815**	101,098	93,933
General	10,749	30,518	48,671	35,441	**44,268**	61,657	52,820
Property Tax	271,545	342,056	334,927	375,772	**310,797**	312,456	338,578
Total	**$282,294**	**$372,574**	**$414,930**	**$411,213**	**$465,880**	**$475,210**	**$485,330**
% Of Total Property Tax Levy	1.32%	1.65%	1.41%	1.62%	**1.20%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	270,520	285,567	304,530	302,541	**327,530**	337,360	347,480
Commodities	1,032	897	600	658	**1,100**	1,100	1,100
Service Charges	10,742	86,110	20,800	12,514	**21,250**	21,250	21,250
Capital Outlay	0	0	1,000	1,000	**1,000**	500	500
Transfers	0	0	88,000	94,500	**115,000**	115,000	115,000
Total	**$282,294**	**$372,574**	**$414,930**	**$411,213**	**$465,880**	**$475,210**	**$485,330**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
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.

20-Feb-24

Genfund

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	302,095	327,745	193,098	412,365	**257,580**	510,378	515,491
General	2,465	337	30,844	467	**24,606**	615	732
Property Tax	132,862	75,733	248,659	59,443	**237,614**	23,357	32,597
Total	**$437,422**	**$403,814**	**$472,600**	**$472,275**	**$519,800**	**$534,350**	**$548,820**
% Of Total Property Tax Levy	0.62%	0.33%	1.05%	0.26%	**0.92%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	403,576	374,876	422,710	429,385	**468,320**	482,370	496,840
Commodities	4,338	4,458	12,200	5,200	**12,200**	12,200	12,200
Service Charges	29,508	22,537	34,690	34,690	**36,280**	36,280	36,280
Capital Outlay	0	1,943	3,000	3,000	**3,000**	3,500	3,500
Total	**$437,422**	**$403,814**	**$472,600**	**$472,275**	**$519,800**	**$534,350**	**$548,820**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	3.73	3.00	3.30	3.30	**3.30**	3.30	3.30
Part-Time	0.98	0.98	0.99	0.99	**0.99**	0.99	0.99
Total	**4.71**	**3.98**	**4.29**	**4.29**	**4.29**	**4.29**	**4.29**

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.

20-Feb-24

Genfund

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

Division: FBO/Human Resources
Fund: General (101.1038)
Program: General Government

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	0	0	0	0	**0**	0	0
General	0	0	108,729	68,228	**124,674**	167,055	138,765
Property Tax	476,125	713,702	750,871	735,253	**860,686**	836,175	882,865
Total	**$476,125**	**$713,702**	**$859,600**	**$803,481**	**$985,360**	**$1,003,230**	**$1,021,630**
% Of Total Property Tax Levy	2.23%	3.15%	3.17%	3.16%	**3.32%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	306,647	432,783	545,920	514,030	**595,610**	613,480	631,880
Commodities	2,053	2,701	2,500	2,450	**2,800**	2,800	2,800
Service Charges	167,425	276,275	309,180	285,000	**384,950**	384,950	384,950
Capital Outlay	0	1,943	2,000	2,000	**2,000**	2,000	2,000
Total	**$476,125**	**$713,702**	**$859,600**	**$803,481**	**$985,360**	**$1,003,230**	**$1,021,630**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	3.00	4.70	4.65	4.65	**4.65**	4.65	4.65
Part-Time	0.00	0.00	0.73	0.00	**0.73**	0.73	0.73
Total	**3.00**	**4.70**	**5.38**	**4.65**	**5.38**	**5.38**	**5.38**

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.

20-Feb-24

Genfund

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	172,770	191,423	112,890	189,051	**112,890**	287,974	296,163
General	6,870	13,689	44,114	20,535	**59,045**	46,367	38,059
Property Tax	181,176	169,594	302,166	226,102	**417,935**	266,579	278,078
Total	**$360,817**	**$374,707**	**$459,170**	**$435,688**	**$589,870**	**$600,920**	**$612,300**
% Of Total Property Tax Levy	0.85%	0.75%	1.28%	0.97%	**1.61%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	209,877	223,297	238,420	243,911	**368,380**	379,430	390,810
Commodities	9,729	8,958	10,350	8,105	**10,350**	10,350	10,350
Service Charges	141,211	142,452	210,400	183,672	**211,140**	211,140	211,140
Capital Outlay	0	0	0	0	**0**	0	0
Total	**$360,817**	**$374,707**	**$459,170**	**$435,688**	**$589,870**	**$600,920**	**$612,300**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	1.12	1.12	1.12	1.12	**2.12**	2.12	2.12
Part-Time	0.00	0.00	0.07	0.07	**0.07**	0.07	0.07
Total	**1.12**	**1.12**	**1.19**	**1.19**	**2.19**	**2.19**	**2.19**

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.

20-Feb-24

Genfund

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

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

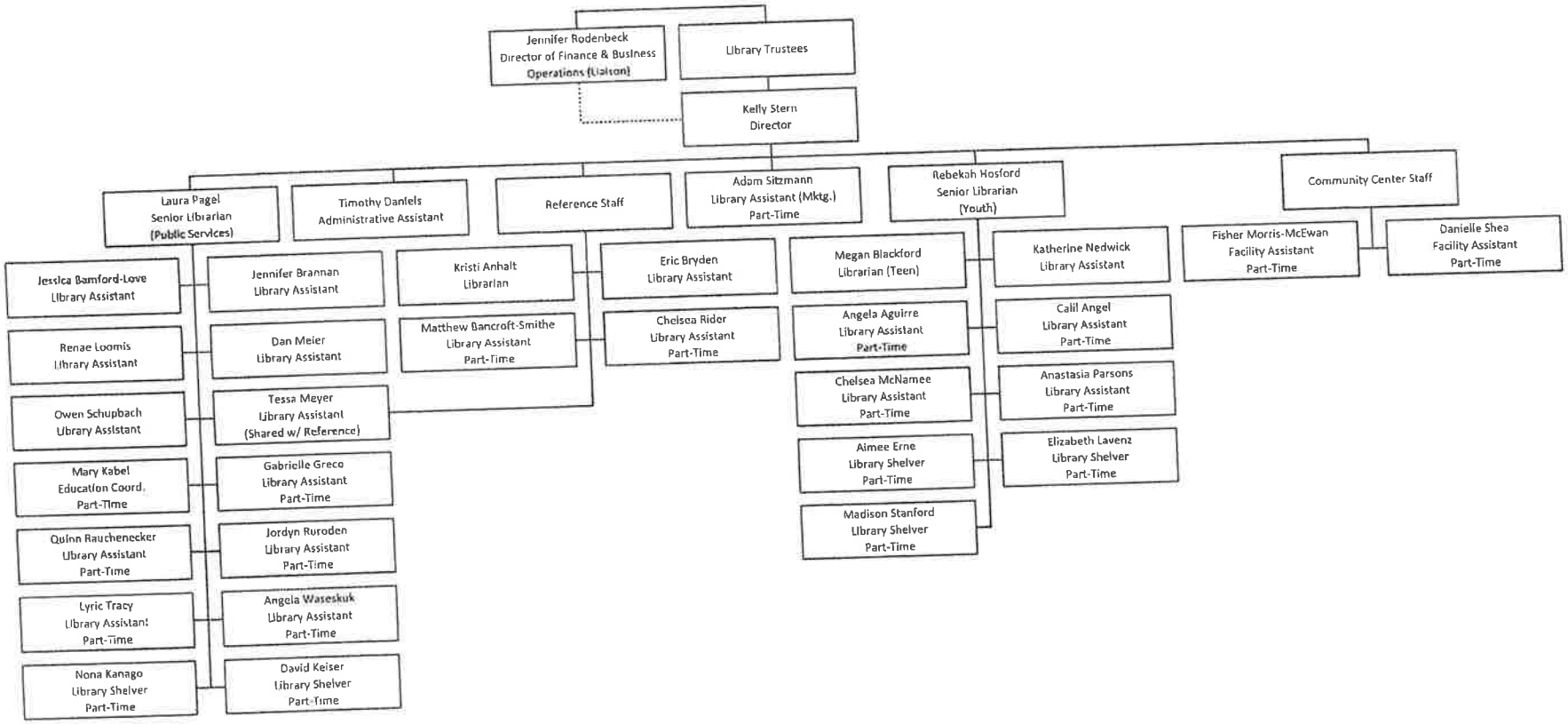
Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	246,658	247,139	199,224	333,957	**194,603**	358,096	357,771
General	1	2,766	19,977	967	**16,178**	8,625	669
Property Tax	63,791	87,173	170,909	54,730	**167,719**	22,129	41,070
Total	**$310,450**	**$337,078**	**$390,110**	**$389,654**	**$378,500**	**$388,850**	**$399,510**
% Of Total Property Tax Levy	0.30%	0.39%	0.72%	0.24%	**0.65%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	291,677	312,082	343,980	349,482	**344,840**	355,190	365,850
Commodities	3,870	4,556	6,850	3,875	**6,850**	6,850	6,850
Service Charges	14,903	20,440	22,780	19,798	**25,310**	25,310	25,310
Capital Outlay	0	0	16,500	16,500	**1,500**	1,500	1,500
Total	**$310,450**	**$337,078**	**$390,110**	**$389,654**	**$378,500**	**$388,850**	**$399,510**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	3.43	2.88	2.88	2.88	**2.88**	2.88	2.88
Part-Time	0.41	0.41	1.03	1.03	**1.03**	1.03	1.03
Total	**3.84**	**3.29**	**3.91**	**3.91**	**3.91**	**3.91**	**3.91**

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, Iowa
Public Library/Community Center



20-Feb-24

Genfund2

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

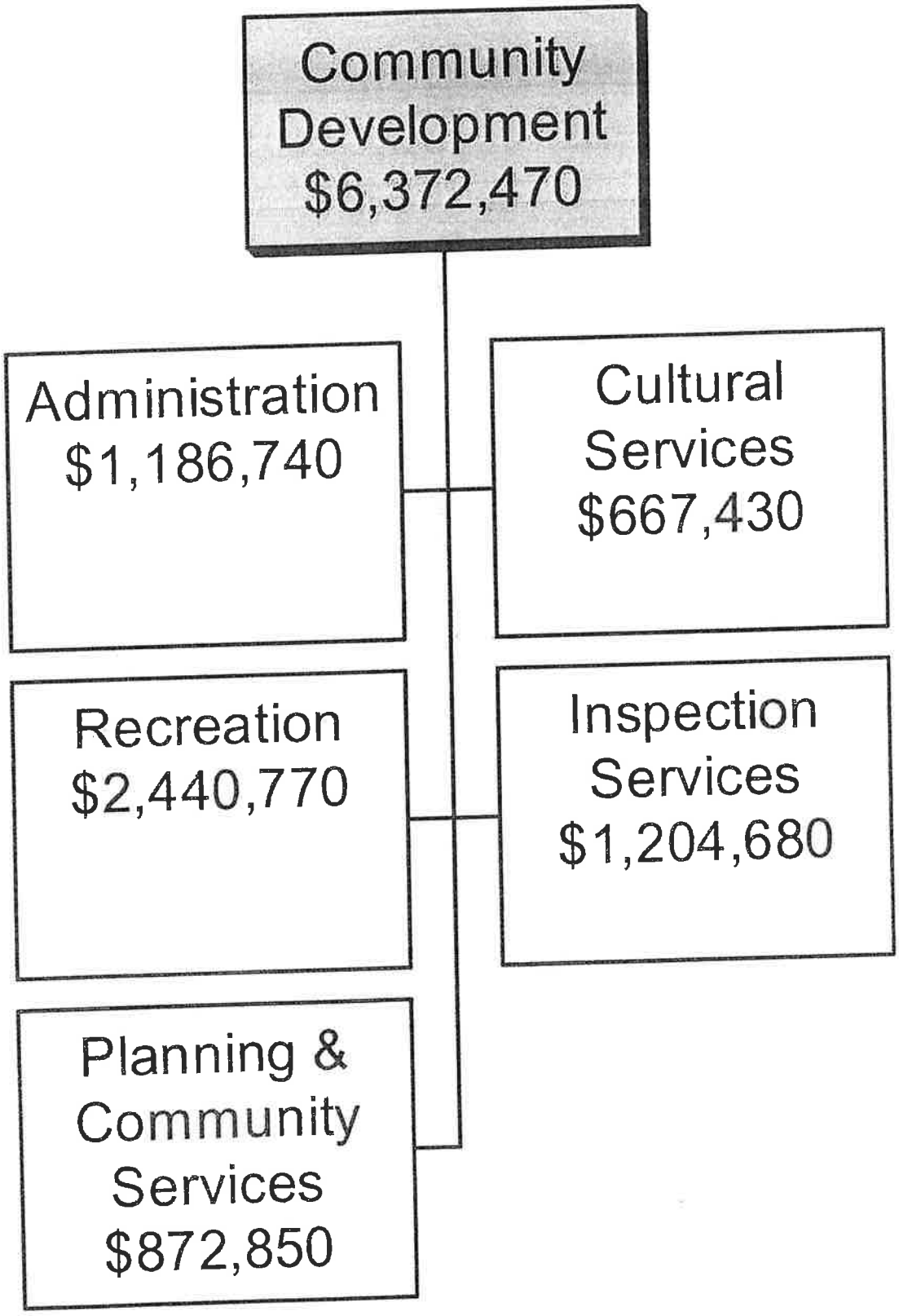
Division: FBO/Library
Fund: General (101.1060)
Program: Culture & Recreation

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	325,523	258,288	151,500	150,676	**151,500**	152,500	153,500
General	52,010	111,695	243,065	155,738	**352,332**	477,508	397,192
Property Tax	1,898,158	1,937,281	2,269,135	2,259,616	**2,440,268**	2,394,682	2,531,258
Total	**$2,275,691**	**$2,307,264**	**$2,663,700**	**$2,566,031**	**$2,944,100**	**$3,024,690**	**$3,081,950**
% Of Total Property Tax Levy	8.90%	8.56%	9.57%	9.72%	**9.42%**		

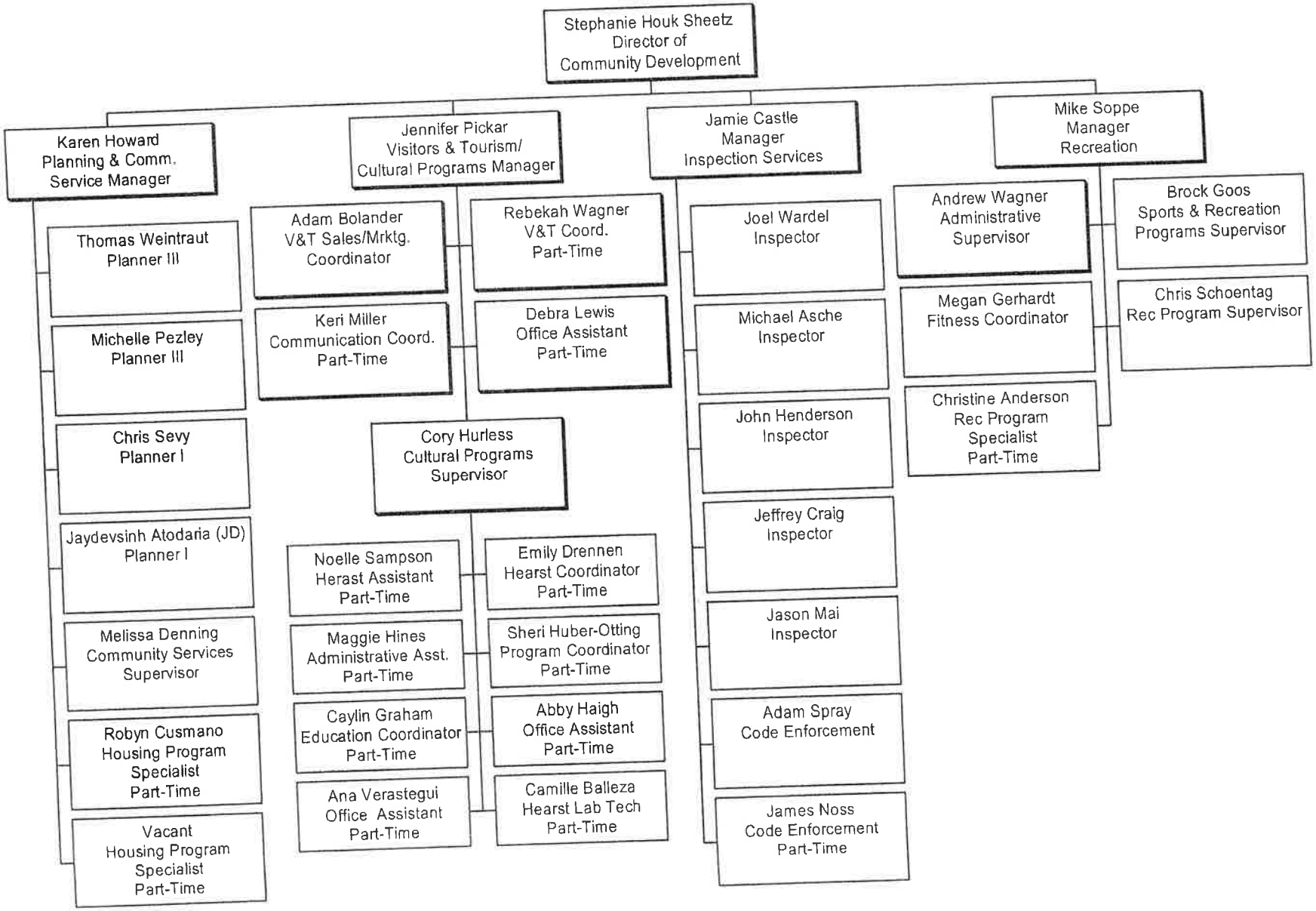
Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	1,381,024	1,453,384	1,649,110	1,588,634	**1,852,930**	1,908,520	1,965,780
Commodities	34,684	39,111	66,700	41,477	**66,700**	66,700	66,700
Services and Charges	658,237	614,330	730,440	718,470	**723,200**	723,200	723,200
Capital Outlay	13,930	2,039	0	0	**0**	25,000	25,000
Transfer	187,816	198,400	217,450	217,450	**301,270**	301,270	301,270
Total	**$2,275,691**	**$2,307,264**	**$2,663,700**	**$2,566,031**	**$2,944,100**	**$3,024,690**	**$3,081,950**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	12.00	13.00	13.33	13.33	**14.50**	14.50	14.50
Part-Time	12.69	11.75	12.24	12.24	**11.23**	11.23	11.23
Total	**24.69**	**24.75**	**25.57**	**25.57**	**25.73**	**25.73**	**25.73**

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.


Community Development $6,372,470
Administration $1,186,740
Cultural Services $667,430
Recreation $2,440,770
Inspection Services $1,204,680
Planning & Community Services $872,850

City of Cedar Falls
Community Development



20-Feb-24

Genfund2

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	909,209	1,148,825	931,000	1,107,050	**888,000**	962,000	1,036,000
General	10,227	395	1,006	12,646	**37,538**	93,304	65,694
Property Tax	286,754	70,425	64,634	181,136	**261,202**	438,316	398,916
Total	**$1,206,190**	**$1,219,645**	**$996,640**	**$1,300,833**	**$1,186,740**	**$1,493,620**	**$1,500,610**
% Of Total Property Tax Levy	1.35%	0.31%	0.27%	0.78%	**1.01%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	182,388	189,026	207,790	208,588	**226,090**	232,870	239,860
Commodities	401	1,346	4,380	1,375	**4,080**	4,080	4,080
Services and Charges	1,023,401	1,029,273	784,470	1,090,870	**956,570**	1,256,570	1,256,570
Capital Outlay	0	0	0	0	**0**	100	100
Total	**$1,206,190**	**$1,219,645**	**$996,640**	**$1,300,833**	**$1,186,740**	**$1,493,620**	**$1,500,610**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	1.05	1.05	1.05	1.05	**1.05**	1.05	1.05
Part-Time	0.00	0.00	0.00	0.00	**0.00**	0.00	0.00
Total	**1.05**	**1.05**	**1.05**	**1.05**	**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.

20-Feb-24

Genfund2

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	441,544	447,979	595,000	606,278	**595,000**	645,000	1,041,592
General	12,221	32,769	52,347	31,536	**57,557**	70,167	0
Property Tax	431,367	506,519	457,603	436,121	**552,123**	520,793	226,587
Total	**$885,132**	**$987,267**	**$1,104,950**	**$1,073,936**	**$1,204,680**	**$1,235,960**	**$1,268,180**
% Of Total Property Tax Levy	2.02%	2.24%	1.93%	1.88%	**2.13%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	770,175	848,346	944,400	927,000	**1,042,660**	1,073,940	1,106,160
Commodities	20,789	28,232	33,200	30,000	**33,200**	33,200	33,200
Services and Charges	94,168	110,689	126,600	116,186	**128,070**	128,070	128,070
Capital Outlay	0	0	750	750	**750**	750	750
Total	**$885,132**	**$987,267**	**$1,104,950**	**$1,073,936**	**$1,204,680**	**$1,235,960**	**$1,268,180**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	8.55	8.75	8.75	8.75	**8.75**	8.75	8.75
Part-Time	1.31	1.31	1.31	1.31	**1.33**	1.33	1.33
Total	**9.86**	**10.06**	**10.06**	**10.06**	**10.08**	**10.08**	**10.08**

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.

20-Feb-24

Genfund2

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	272,844	273,890	435,000	430,000	**435,000**	260,000	265,000
General	17,399	25,689	28,528	19,084	**47,525**	98,469	82,287
Property Tax	463,376	346,662	244,572	251,442	**390,325**	534,061	565,513
Total	**$753,619**	**$646,241**	**$708,100**	**$700,526**	**$872,850**	**$892,530**	**$912,800**
% Of Total Property Tax Levy	0.08%	0.11%	1.03%	1.08%	**1.51%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	526,312	567,814	600,200	602,948	**656,130**	675,810	696,080
Commodities	3,117	6,820	9,680	4,176	**8,780**	8,780	8,780
Services and Charges	224,190	71,607	98,130	93,312	**207,850**	207,850	207,850
Capital Outlay	0	0	90	90	**90**	90	90
Total	**$753,619**	**$646,241**	**$708,100**	**$700,526**	**$872,850**	**$892,530**	**$912,800**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	5.55	5.60	5.60	5.60	**5.60**	5.60	5.60
Part-Time	0.10	0.10	0.10	0.10	**0.10**	0.10	0.10
Total	**5.65**	**5.70**	**5.70**	**5.70**	**5.70**	**5.70**	**5.70**

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.

20-Feb-24

Genfund2

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT

Division: CD/Cultural Services
Fund: General (101.2280)
Program: Culture & Recreation

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	170,907	170,907	215,050	292,576	**280,000**	298,000	316,000
General	284,132	226,443	57,188	24,592	**46,494**	56,588	45,489
Property Tax	46,695	131,351	401,122	282,595	**340,936**	308,582	316,861
Total	**$501,734**	**$528,701**	**$673,360**	**$599,763**	**$667,430**	**$663,170**	**$678,350**
% Of Total Property Tax Levy	0.22%	0.58%	1.69%	1.22%	**1.32%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	357,922	391,779	471,830	429,315	**491,180**	505,920	521,100
Commodities	23,156	17,333	24,700	21,152	**24,700**	24,700	24,700
Services and Charges	117,463	116,520	142,830	115,296	**132,550**	132,550	132,550
Capital Outlay	3,193	3,069	34,000	34,000	**19,000**	0	0
Total	**$501,734**	**$528,701**	**$673,360**	**$599,763**	**$667,430**	**$663,170**	**$678,350**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	1.00	1.00	1.00	1.00	**1.00**	1.00	1.00
Part-Time	6.35	6.35	6.83	6.83	**6.83**	6.83	6.83
Total	**7.35**	**7.35**	**7.83**	**7.83**	**7.83**	**7.83**	**7.83**

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.

20-Feb-24

Genfund2

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT

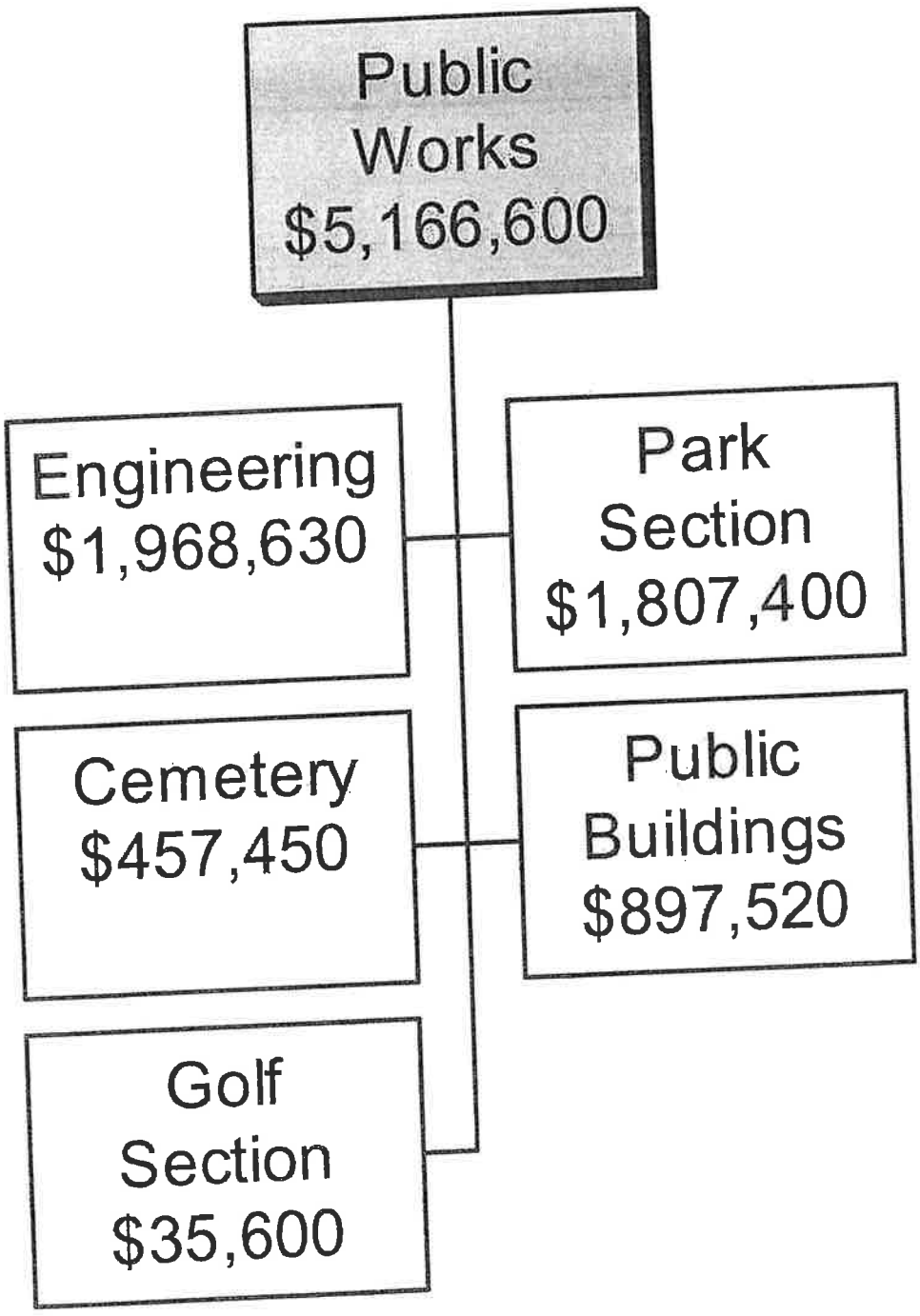
Division: CD/Recreation
Fund: General (101.2253)
Program: Culture & Recreation

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	1,291,357	1,291,357	1,073,600	1,301,667	**1,073,600**	1,230,000	1,245,000
General	11,592	48,588	127,964	78,871	**158,447**	186,534	156,778
Property Tax	436,824	675,330	956,356	923,171	**1,208,723**	1,074,356	1,140,732
Total	**$1,739,773**	**$2,015,275**	**$2,157,920**	**$2,303,709**	**$2,440,770**	**$2,490,890**	**$2,542,510**
% Of Total Property Tax Levy	2.05%	2.98%	4.04%	3.97%	**4.66%**		

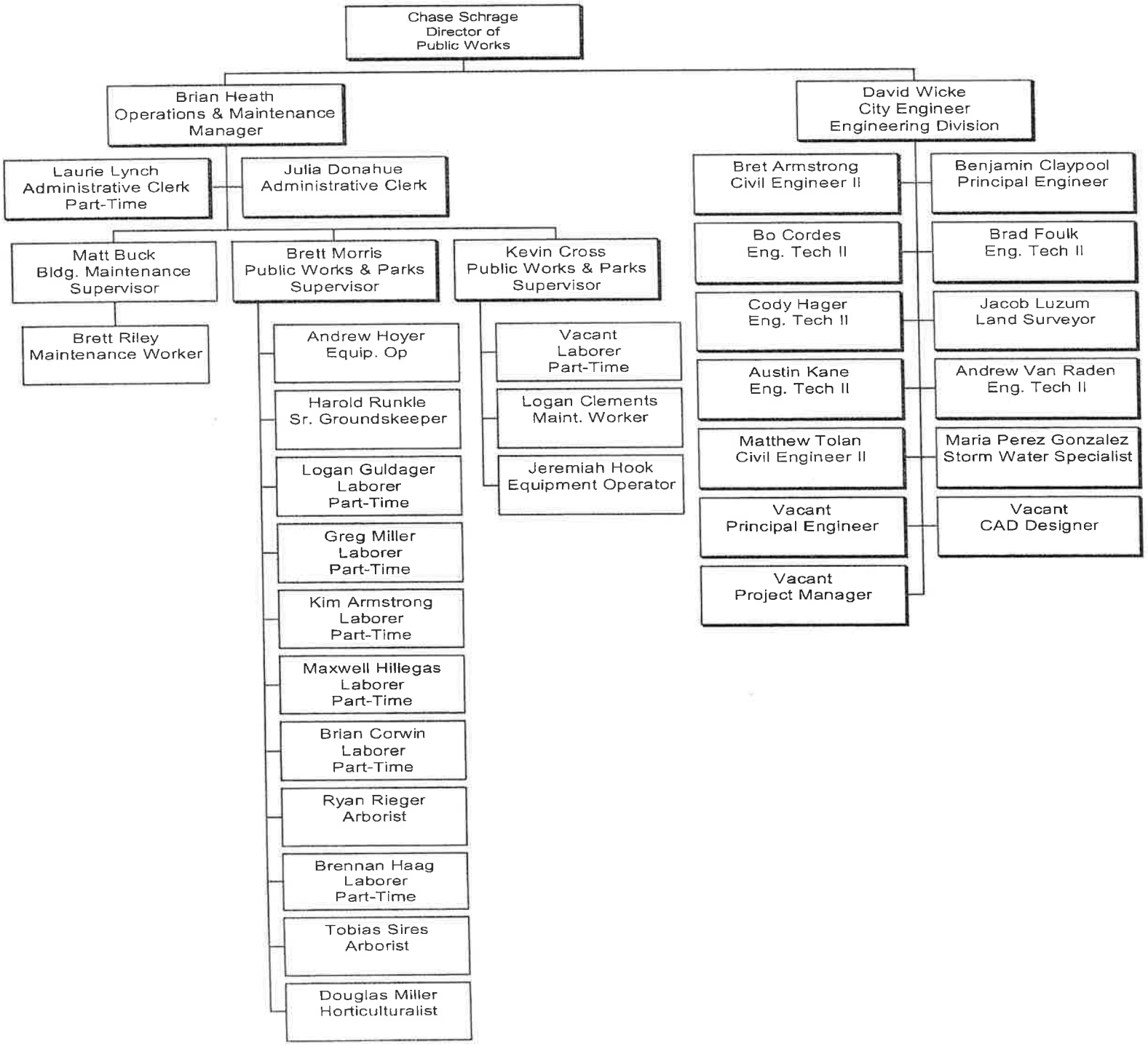
Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	1,067,911	1,283,800	1,442,640	1,579,648	**1,670,580**	1,720,700	1,772,320
Commodities	153,445	159,681	189,910	198,691	**200,010**	200,010	200,010
Services and Charges	366,255	542,124	525,370	525,370	**570,180**	570,180	570,180
Capital Outlay	2,162	4,670	0	0	**0**	0	0
Transfers	150,000	25,000	0	0	**0**	0	0
Total	**$1,739,773**	**$2,015,275**	**$2,157,920**	**$2,303,709**	**$2,440,770**	**$2,490,890**	**$2,542,510**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	4.00	4.00	5.00	5.00	**6.00**	6.00	6.00
Part-Time	30.96	30.96	30.23	30.23	**30.23**	30.23	30.23
Total	**34.96**	**34.96**	**35.23**	**35.23**	**36.23**	**36.23**	**36.23**

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.


Public Works $5,166,600
Engineering $1,968,630
Park Section $1,807,400
Cemetery $457,450
Public Buildings $897,520
Golf Section $35,600

City of Cedar Falls
Public Works



20-Feb-24

Genfund2

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC WORKS

Division: PW/Engineering Services
Fund: General (101.6625)
Program: Public Works

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	347,467	330,570	690,000	303,896	**690,000**	705,000	705,000
General	35,085	73,529	131,300	95,036	**134,414**	180,941	154,492
Property Tax	1,041,449	1,033,900	1,035,110	1,138,121	**1,144,216**	1,135,069	1,215,458
Total	**$1,424,002**	**$1,437,999**	**$1,856,410**	**$1,537,053**	**$1,968,630**	**$2,021,010**	**$2,074,950**
% Of Total Property Tax Levy	4.89%	4.57%	4.37%	4.90%	**4.42%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	1,195,180	1,274,689	1,612,740	1,338,641	**1,729,400**	1,781,280	1,834,720
Commodities	16,225	12,232	29,300	15,423	**29,700**	29,700	29,700
Services and Charges	212,597	151,078	209,370	177,989	**204,530**	205,030	205,530
Capital Outlay	0	0	5,000	5,000	**5,000**	5,000	5,000
Total	**$1,424,002**	**$1,437,999**	**$1,856,410**	**$1,537,053**	**$1,968,630**	**$2,021,010**	**$2,074,950**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	13.68	13.78	13.78	13.78	**13.78**	13.78	13.78
Part-Time	1.22	1.22	1.22	1.22	**1.22**	1.22	1.22
Total	**14.90**	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**

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.

20-Feb-24

Genfund2

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC WORKS

Division: PW/Cemetery
Fund: General (101.6613)
Program: Culture & Recreation

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	156,717	151,808	143,420	143,420	**169,310**	171,000	174,000
General	6,254	13,890	30,585	18,525	**29,373**	39,674	33,470
Property Tax	203,825	209,791	242,215	230,932	**258,767**	257,896	273,580
Total	**$366,797**	**$375,489**	**$416,220**	**$392,876**	**$457,450**	**$468,570**	**$481,050**
% Of Total Property Tax Levy	0.96%	0.93%	1.02%	0.99%	**1.00%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	332,325	325,528	362,870	339,353	**403,880**	416,000	428,480
Commodities	5,706	7,854	15,000	14,643	**15,000**	15,000	15,000
Services and Charges	28,766	42,107	37,350	37,880	**37,570**	37,570	37,570
Capital Outlay	0	0	1,000	1,000	**1,000**	0	0
Total	**$366,797**	**$375,489**	**$416,220**	**$392,876**	**$457,450**	**$468,570**	**$481,050**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	3.10	3.10	3.10	3.10	**3.10**	3.10	3.10
Part-Time	2.73	2.73	2.73	2.73	**2.73**	2.73	2.73
Total	**5.83**	**5.83**	**5.83**	**5.83**	**5.83**	**5.83**	**5.83**

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.

20-Feb-24

Genfund2

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC WORKS

Division: PW/Golf
Fund: General (101.6623)
Program: Culture & Recreation

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	9,546	7,573	6,650	9,586	**6,650**	10,000	10,000
General	1,031	1,962	4,249	0	**4,137**	0	0
Property Tax	22,417	19,356	26,601	0	**24,813**	25,600	25,600
Total	**$32,994**	**$28,891**	**$37,500**	**37,130**	**$35,600**	**$35,600**	**$35,600**
% Of Total Property Tax Levy	0.11%	0.09%	0.11%	0.00%	**0.10%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	0	0	0	0	**0**	0	0
Commodities	0	0	0	0	**0**	0	0
Services and Charges	32,994	28,891	37,500	37,130	**35,600**	35,600	35,600
Capital Outlay	0	0	0	0	**0**	0	0
Total	**$32,994**	**$28,891**	**$37,500**	**$37,130**	**$35,600**	**$35,600**	**$35,600**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	0.00	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	**0.00**	**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.

Genfund2

20-Feb-24

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC WORKS

Division: PW/Park
Fund: General (101.6633)
Program: Culture & Recreation

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	118,566	108,108	90,590	156,251	**117,590**	136,590	145,590
General	52,778	119,408	217,768	144,956	**212,545**	301,841	241,123
Property Tax	1,306,179	1,352,366	1,489,982	1,539,935	**1,477,265**	1,509,179	1,540,937
Total	**$1,477,524**	**$1,579,882**	**$1,798,340**	**$1,841,142**	**$1,807,400**	**$1,947,610**	**$1,927,650**
% Of Total Property Tax Levy	6.13%	5.97%	6.29%	6.63%	**5.70%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	848,275	879,613	1,008,730	1,076,356	**1,101,600**	1,134,650	1,168,690
Commodities	91,164	88,908	131,910	133,933	**131,910**	131,910	131,910
Services and Charges	509,147	547,698	524,700	497,854	**505,890**	505,890	505,890
Capital Outlay	28,938	63,663	133,000	133,000	**68,000**	175,160	121,160
Total	**$1,477,524**	**$1,579,882**	**$1,798,340**	**$1,841,142**	**$1,807,400**	**$1,947,610**	**$1,927,650**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	5.00	6.00	6.00	6.00	**6.00**	6.00	6.00
Part-Time	11.98	11.98	11.98	11.98	**11.98**	11.98	11.98
Total	**16.98**	**17.98**	**17.98**	**17.98**	**17.98**	**17.98**	**17.98**

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.

20-Feb-24

Genfund2

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC WORKS

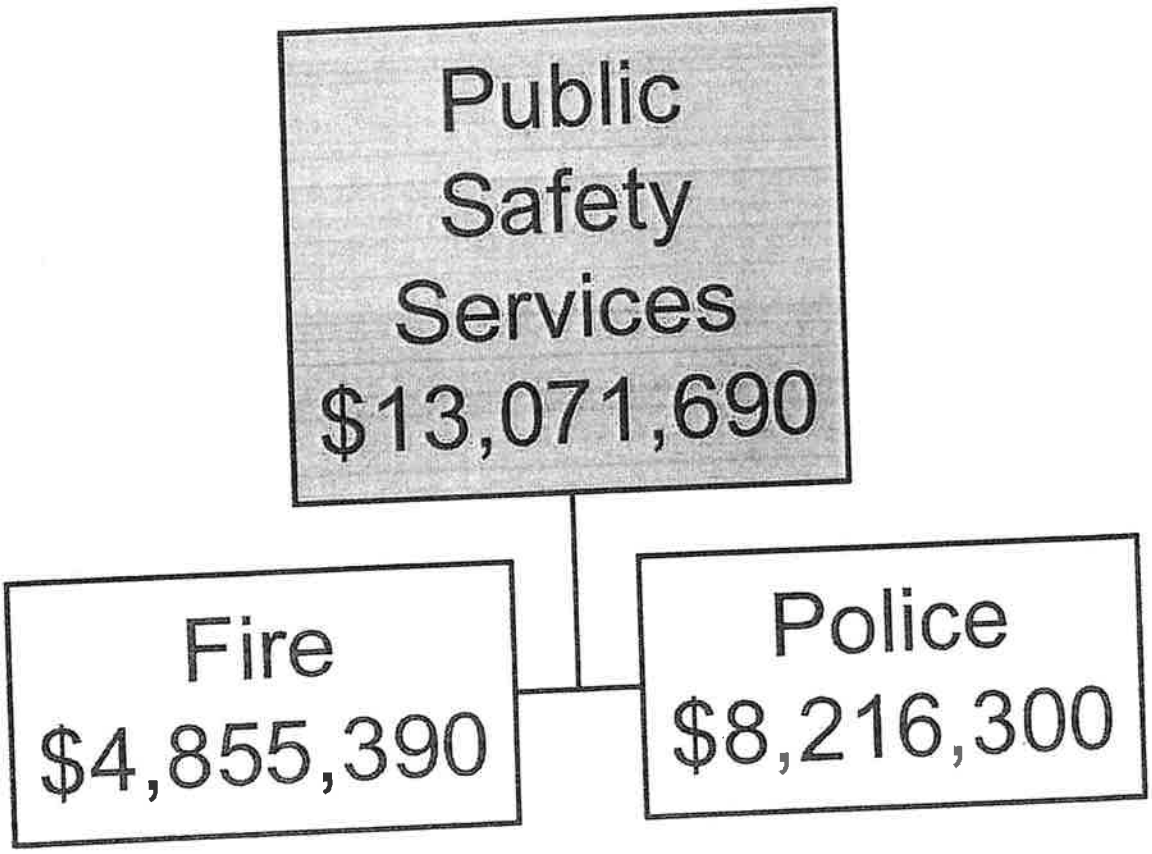
Division: PW/Public Buildings
Fund: General (101.6616)
Program: General Government

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	90,131	88,684	84,910	84,910	**354,080**	364,550	375,340
General	31,924	77,835	105,484	71,161	**72,774**	101,778	82,298
Property Tax	721,098	797,040	681,266	715,187	**470,666**	436,321	450,292
Total	**$843,152**	**$963,559**	**$871,660**	**$871,258**	**$897,520**	**$902,650**	**$907,930**
% Of Total Property Tax Levy	3.38%	3.52%	2.87%	3.08%	**1.82%**		

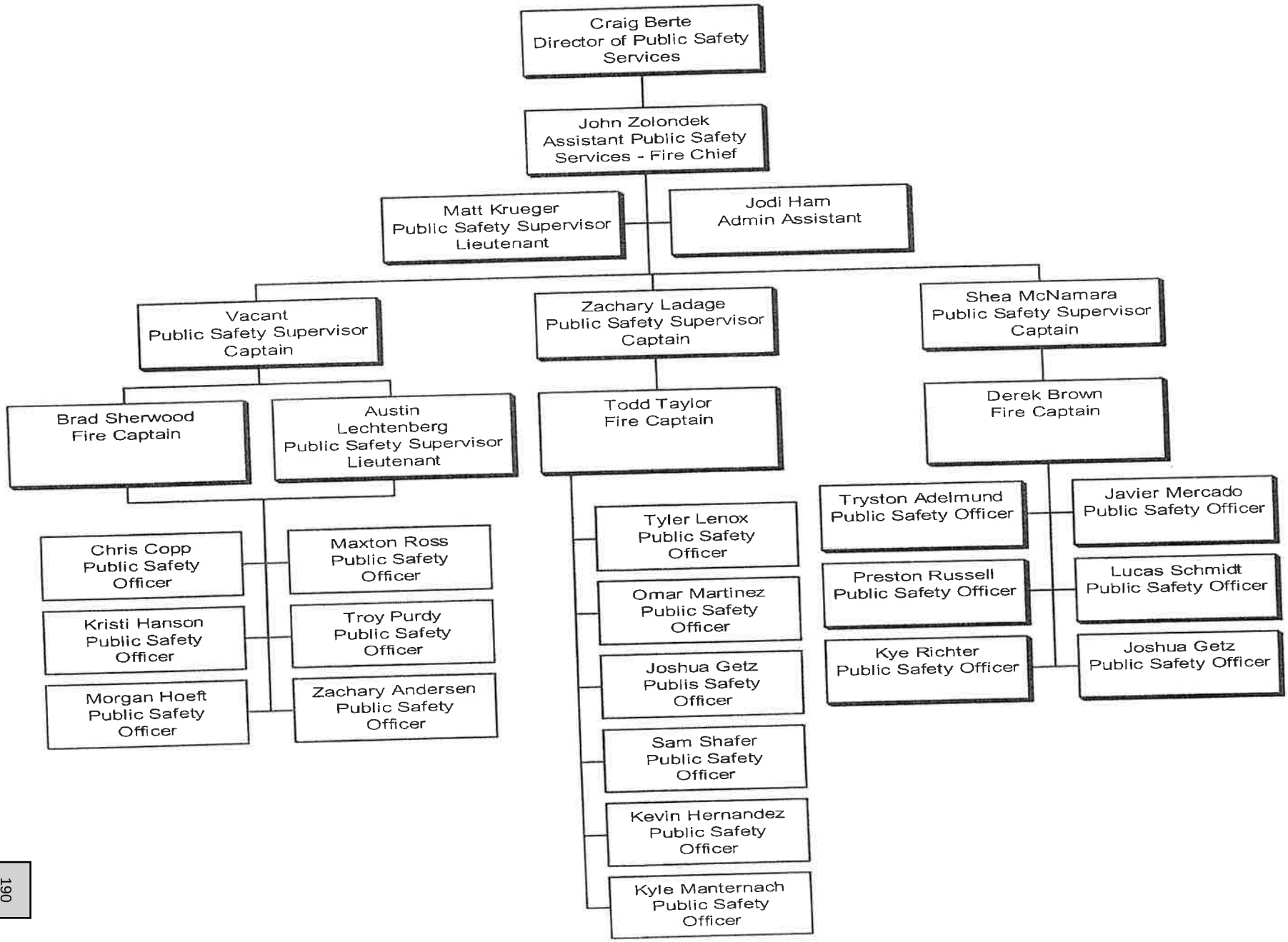
Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	138,369	139,777	152,280	154,405	**170,870**	176,000	181,280
Commodities	130,931	151,622	146,930	160,745	**163,930**	163,930	163,930
Services and Charges	510,292	526,837	532,450	516,108	**562,720**	562,720	562,720
Capital Outlay	63,560	145,323	40,000	40,000	**0**	0	0
Total	**$843,152**	**$963,559**	**$871,660**	**$871,258**	**$897,520**	**$902,650**	**$907,930**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	1.50	1.50	1.50	1.50	**1.50**	1.50	1.50
Part-Time	0.00	0.00	0.00	0.00	**0.00**	0.00	0.00
Total	**1.50**	**1.50**	**1.50**	**1.50**	**1.50**	**1.50**	**1.50**

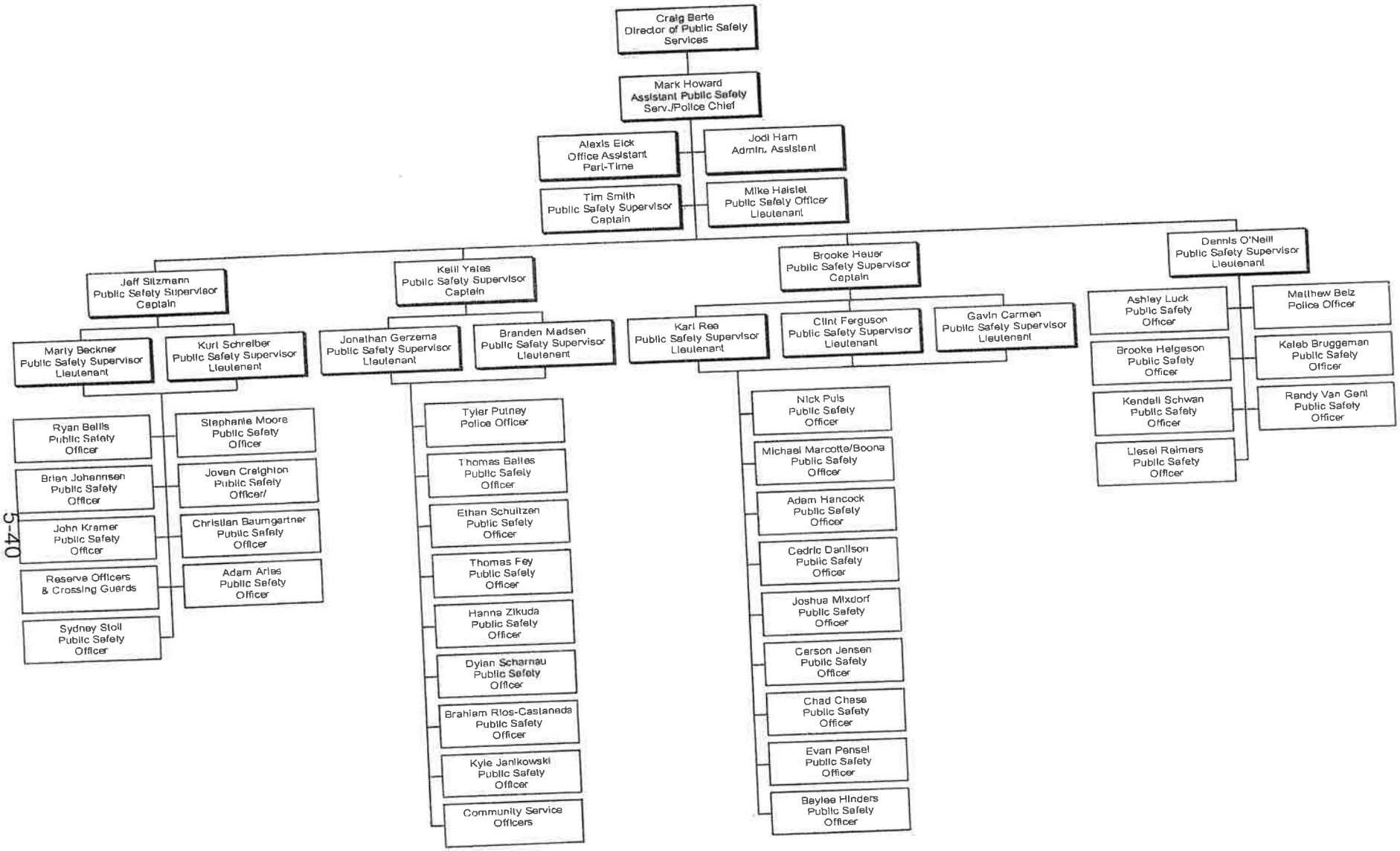
NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available.


Public
Safety
Services
$13,071,690
Fire
$4,855,390
Police
$8,216,300

City of Cedar Falls
Public Safety Services - Fire Division



City of Cedar Falls
Public Safety Services - Police Division



20-Feb-24

Genfund2

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC SAFETY SERVICES

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	932,725	921,285	992,190	973,830	**1,094,740**	1,144,070	1,195,630
General	108,892	247,145	379,430	299,592	**417,340**	531,253	433,331
Property Tax	2,701,001	2,779,713	2,985,920	3,119,130	**3,343,310**	3,314,497	3,439,089
Total	**$3,742,618**	**$3,948,142**	**$4,357,540**	**$4,392,552**	**$4,855,390**	**$4,989,820**	**$5,068,050**
% Of Total Property Tax Levy	16.11%	14.44%	14.73%	15.48%	**15.55%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	3,102,487	3,198,205	3,294,680	3,436,061	**3,694,150**	3,804,820	3,918,810
Commodities	63,975	77,750	120,000	111,814	**150,100**	150,100	150,100
Services and Charges	549,371	658,439	924,100	825,917	**987,140**	987,140	987,140
Capital Outlay	26,785	13,748	18,760	18,760	**24,000**	47,760	12,000
Total	**$3,742,618**	**$3,948,142**	**$4,357,540**	**$4,392,552**	**$4,855,390**	**$4,989,820**	**$5,068,050**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	27.85	27.85	27.75	27.75	**28.75**	28.75	28.75
Part-Time	0.00	0.00	0.00	0.00	**0.00**	0.00	0.00
Total	**27.85**	**27.85**	**27.75**	**27.75**	**28.75**	**28.75**	**28.75**

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.

20-Feb-24

Genfund2

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC SAFETY SERVICES

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cash	0	0	0	0	**0**	0	0
Direct	160,515	244,682	175,000	174,676	**300,000**	300,000	300,000
General	237,375	513,500	852,975	623,585	**929,948**	1,257,079	1,048,506
Property Tax	5,658,768	5,642,207	6,400,265	6,451,078	**6,986,352**	6,703,011	7,090,204
Total	**$6,056,657**	**$6,400,388**	**$7,428,240**	**$7,249,339**	**$8,216,300**	**$8,260,090**	**$8,438,710**
% Of Total Property Tax Levy	31.11%	27.78%	29.61%	30.49%	**30.20%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	4,613,661	4,915,280	5,407,230	5,192,304	**5,926,310**	6,104,100	6,287,220
Commodities	139,533	155,441	187,800	130,083	**224,290**	224,290	224,290
Services and Charges	1,249,607	1,279,031	1,781,210	1,874,952	**1,876,700**	1,876,700	1,876,700
Capital Outlay	53,856	50,636	52,000	52,000	**189,000**	55,000	50,500
Total	**$6,056,657**	**$6,400,388**	**$7,428,240**	**$7,249,339**	**$8,216,300**	**$8,260,090**	**$8,438,710**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full-Time	47.75	47.75	48.60	48.60	**48.60**	48.60	48.60
Part-Time	8.46	8.46	8.68	8.68	**8.68**	8.68	8.68
Total	**56.21**	**56.21**	**57.28**	**57.28**	**57.28**	**57.28**	**57.28**

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.

Otherfnd

OTHER FUND REVENUE SUMMARY

	FY22 Actual	FY23 Actual	FY24 Budgeted	FY24 Projected	FY25 Budgeted	FY26 Proposed	FY27 Proposed
Cable TV							
Cable Television	477,900	445,239	450,000	429,272	**420,000**	400,000	380,000
Peg Fees	28,818	25,875	25,000	24,082	**25,000**	24,000	23,000
Interest	7,002	23,579	10,000	54,228	**40,000**	30,000	30,000
Miscellaneous	702	1,350	1,500	528	**1,500**	1,500	1,500
Total Revenue	**514,421**	**496,043**	**486,500**	**508,110**	**486,500**	**455,500**	**434,500**
Data Processing							
Data Processing	1,200,557	1,583,314	1,909,290	1,580,920	**1,906,980**	2,276,350	2,337,960
Interest Income	5,021	18,601	0	49,488	**0**	0	0
Transfers	0	0	0	25,090	**0**	0	0
Total Revenue	**1,205,579**	**1,601,915**	**1,909,290**	**1,655,498**	**1,906,980**	**2,276,350**	**2,337,960**
Parking Fund							
Meter Collections	19,880	16,427	15,000	10,404	**15,000**	15,000	15,000
Parking Violations	166,958	130,359	160,000	103,337	**130,000**	130,000	130,000
Parking Permits	47,620	35,954	25,000	36,326	**35,000**	35,000	35,000
Miscellaneous Income	8,091	0	0	6,720	**0**	0	0
Interest	2,144	6,565	3,000	12,868	**5,000**	3,000	3,000
Total Revenue	**244,692**	**189,305**	**203,000**	**169,656**	**185,000**	**183,000**	**183,000**
Debt Service							
Debt Srvc Tax - Property	661,069	1,057,276	1,471,350	1,456,637	**1,466,500**	1,910,200	1,625,350
Debt Service TIF	3,455,234	3,458,534	3,441,260	3,406,847	**4,062,700**	2,900,000	2,900,000
Debt Service Utilities	19,899	31,399	0	55,968	**0**	0	0
Debt Service Transfer	1,721,400	1,494,290	2,483,160	2,483,160	**2,563,100**	2,545,440	2,524,990
Debt Service - Misc.	0	0	0	0	**0**	0	0
Total Revenue	**5,857,601**	**6,041,499**	**7,395,770**	**7,402,612**	**8,092,300**	**7,355,640**	**7,050,340**
Hospital							
Interest Income	67,366	174,491	180,000	173,165	**681,900**	600,000	600,000
Lease Income	171,796	171,796	171,800	171,796	**171,800**	171,800	171,800
Sewer Farm Lease	118,340	118,340	125,000	125,000	**125,000**	125,000	125,000
Miscellaneous	751,825	742,225	732,620	732,620	**789,450**	772,160	754,890
Total Revenue	**1,109,326**	**1,206,852**	**1,209,420**	**1,202,581**	**1,768,150**	**1,668,960**	**1,651,690**
Trust & Agency							
Retirement & Pension	1,706,301	1,137,021	1,123,780	1,112,542	**1,523,540**	1,581,400	1,980,260
Trust & Ag. Prop Tax Ger	2,493,305	3,069,823	1,891,790	1,872,872	**3,245,230**	3,340,720	3,438,890
S.S.M.I.D.-downtown	299,057	302,239	49,640	49,640	**54,680**	58,000	60,000
S.S.M.I.D.-college hill	30,611	28,779	22,130	22,130	**17,290**	18,000	20,000
Interest Income	87,713	97,710	92,550	92,550	**273,940**	270,000	265,000
Total Revenue	**4,616,986**	**4,635,572**	**3,179,890**	**3,149,735**	**5,114,680**	**5,268,120**	**5,764,150**

	FY22 Actual	FY23 Actual	FY24 Budgeted	FY24 Projected	FY25 Budgeted	FY26 Proposed	FY27 Proposed
Gen. Oblig. Bond							
Bond Proceeds	0	4,084,730	1,494,000	1,494,000	**2,919,500**	2,582,000	1,360,510
Federal/State Funding	287,798	3,230,000	0	211,803	**0**	0	0
Interest Income	0	77,665	0	155,582	**0**	0	0
Miscellaneous	270,555	328,799	276,000	1,702,260	**1,262,500**	0	0
Total Revenue	**558,352**	**7,721,194**	**1,770,000**	**3,563,645**	**4,182,000**	**2,582,000**	**1,360,510**
TIF Bond Funds							
Bond Proceeds	0	0	0	0	**0**	0	0
Federal/State Funding	0	0	0	0	**0**	0	0
TIF Transfer	4,729,349	4,487,916	6,145,440	6,083,985	**7,998,270**	6,930,000	8,650,000
Interest Income	0	0	0	0	**0**	0	0
Miscellaneous	461,687	310,446	0	0	**0**	0	0
Total Revenue	**5,191,036**	**4,798,362**	**6,145,440**	**6,083,985**	**7,998,270**	**6,930,000**	**8,650,000**
Street Repairs							
Local Sales Tax	7,270,647	6,740,548	7,000,000	7,380,855	**7,300,000**	7,370,000	7,540,000
Interest	70,112	230,062	70,000	440,450	**400,000**	220,000	200,000
Federal/State Funding	0	0	0	0	**0**	0	0
Ec. Development Trnsf	278,124	101,291	0	0	**0**	0	0
Miscellaneous	1,216,038	344,011	0	3,651,694	**0**	0	0
Total Revenue	**8,834,921**	**7,415,912**	**7,070,000**	**11,472,999**	**7,700,000**	**7,590,000**	**7,740,000**
Capital Projects							
TIF - Downtown	2,494,937	2,258,519	2,070,770	2,050,062	**2,815,010**	2,900,000	3,000,000
Transfers	1,205,876	1,947,385	400,000	400,000	**400,000**	400,000	400,000
TIF -Pinnacle Prairie	21,682	7,932	67,020	66,350	**399,850**	400,000	2,000,000
TIF-College Hill	152,659	99,428	248,190	245,708	**418,200**	420,000	430,000
West 23rd St.	8,520	7,630	0	0	**0**	0	0
Interest Income	142,293	492,983	150,000	1,193,011	**500,000**	500,000	500,000
Federal/State/Priv Funding	2,994,584	3,760,659	205,000	205,000	**3,320,420**	0	0
Capital Project Funds	46,719	53,460	0	101,136	**0**	0	0
TIF - South Cedar Falls	594,134	151,914	318,200	315,018	**302,510**	310,000	320,000
CFU Transfer	1,419,305	1,125,000	1,500,000	1,500,000	**1,200,000**	1,200,000	1,200,000
Miscelleneous	222,328	213,810	244,030	1,577,650	**261,440**	255,640	249,830
Total Revenue	**9,303,036**	**10,118,719**	**5,203,210**	**7,653,935**	**9,617,430**	**6,385,640**	**8,099,830**
Sr Srvc. & Com Ctr.							
Interest Income	0	0	0	0	**0**	0	0
Rental Income	3,278	11,552	3,600	9,000	**2,930**	5,000	5,000
Miscellaneous Income	0	0	1,250	1,250	**0**	1,340	4,350
Trips/Buses	0	510	11,000	0	**11,000**	11,000	11,000
Hawkeye Valley	0	0	0	0	**0**	0	0
General Fund Support	68,023	71,608	88,000	88,000	**115,000**	115,000	115,000
Total Revenue	**71,301**	**83,670**	**103,850**	**98,250**	**128,930**	**132,340**	**135,350**
Block Grant							
Block Grant	565,160	513,650	442,300	471,300	**503,790**	518,900	534,470
Program Income	0	0	0	0	**0**	0	0
Home Program Reimb.	36,723	28,528	0	0	**0**	0	0
Total Revenue	**601,883**	**542,178**	**442,300**	**471,300**	**503,790**	**518,900**	**534,470**
Housing Vouchers							
Housing Vouchers	1,419,566	1,270,704	1,461,340	1,268,371	**1,404,580**	1,446,720	1,490,120
Interest	6,425	36,101	0	42,953	**0**	0	0
Program Income	0	0	0	0	**0**	0	0
Total Revenue	**1,425,990**	**1,306,805**	**1,461,340**	**1,311,324**	**1,404,580**	**1,446,720**	**1,490,120**

	FY22 Actual	FY23 Actual	FY24 Budgeted	FY24 Projected	FY25 Budgeted	FY26 Proposed	FY27 Proposed
Storm Water							
Storm Water Fees	1,057,834	1,167,606	1,243,200	1,267,248	**1,330,220**	1,423,330	1,522,960
Permit & Review Fees	13,261	9,230	10,000	10,000	**10,000**	10,000	10,000
Interest	9,735	34,590	10,000	34,006	**30,000**	20,000	20,000
Miscellaneous Receipts	60	52,900	0	298,438	**0**	0	0
Total Revenue	**1,080,889**	**1,264,326**	**1,263,200**	**1,609,691**	**1,370,220**	**1,453,330**	**1,552,960**
Sewer							
Sewer Rental Collections	7,525,881	8,122,557	8,416,460	8,366,678	**9,005,610**	9,636,000	10,310,520
Industrial User Fees	28,293	32,332	30,000	49,085	**30,000**	30,000	30,000
Interest Sewer Rental	48,399	194,867	80,000	495,245	**500,000**	400,000	400,000
Farm Rental	97,600	97,600	97,600	97,600	**97,600**	97,600	97,600
Sewer Rental Miscel.	2,105	82,983	5,000	5,000	**5,000**	5,000	5,000
Total Revenue	**7,702,279**	**8,530,338**	**8,629,060**	**9,013,608**	**9,638,210**	**10,168,600**	**10,843,120**
Sewer Revenue Bond							
Interest Income	0	0	0	0	**0**	0	0
Bond Proceeds	668,529	0	13,550,000	0	**0**	4,060,000	30,000,000
Total Revenue	**668,529**	**0**	**13,550,000**	**0**	**0**	**4,060,000**	**30,000,000**
Visitor & Tourism							
Xfer Hotel/Motel - Visitor	614,330	760,365	500,000	700,000	**600,000**	650,000	700,000
Interest Income	2,240	10,953	1,500	31,819	**20,000**	20,000	20,000
Building Rental Fees	1,050	2,700	1,000	1,000	**1,000**	1,000	1,000
Bldg Reserve Transfer	0	0	22,500	31,500	**30,000**	32,500	35,000
Gift Shop Receipts	4,546	4,213	5,000	4,486	**5,000**	5,100	5,100
Postage Income	0	254	0	0	**0**	0	0
Tourism Marketing Trans.	110,579	94,883	107,000	149,800	**146,000**	155,350	168,000
Media Income	11,149	1,500	2,000	4,608	**2,000**	2,000	2,000
Special Projects	0	0	0	133,000	**0**	0	0
Brochures & Pub Income	30,035	22,028	1,000	16,440	**15,000**	15,000	15,000
Miscellaneous Income	6,122	915	6,000	6,000	**6,000**	6,000	6,000
Total Revenue	**780,051**	**897,811**	**646,000**	**1,078,653**	**825,000**	**886,950**	**952,100**
MOP Capital Reserves							
Assessment Transfer	0	0	0	0	**0**	0	0
Softball Fees	5,931	1,647	3,000	3,000	**3,000**	110,000	3,000
Golf Fees	40,000	40,000	55,000	40,000	**10,000**	80,000	10,000
Rec Fees	586,894	137,555	1,560,000	114,439	**216,500**	79,500	132,000
Interest Income	9,624	41,678	0	76,988	**0**	0	0
Library Gifts & Memorials	0	0	0	5,899	**0**	0	0
Cultural Fees	49,589	62,986	0	20,234	**0**	180,000	0
Total Revenue	**692,038**	**283,866**	**1,618,000**	**260,561**	**229,500**	**449,500**	**145,000**
Refuse							
Refuse Collections	2,583,344	2,745,561	2,900,000	2,706,828	**2,900,000**	3,100,000	3,300,000
Transfer Station Fees	280,996	279,725	260,000	271,224	**280,000**	280,000	280,000
Yard Waste Fees	1,914	1,411	2,000	1,615	**2,000**	2,000	2,000
Bag Tags	351	459	0	218	**0**	0	0
Interest Refuse	19,091	70,426	30,000	173,398	**100,000**	90,000	90,000
Refuse Miscellaneous	60,300	48,755	20,000	14,058	**20,000**	20,000	20,000
Recycling	331,501	204,152	200,000	250,141	**200,000**	200,000	200,000
Transfer Sewer Rental	141,720	151,150	161,310	161,310	**187,160**	192,780	198,560
Transfer Street Const.	141,720	151,150	161,310	161,310	**187,160**	192,780	198,560
Total Revenue	**3,560,936**	**3,652,790**	**3,734,620**	**3,740,102**	**3,876,320**	**4,077,560**	**4,289,120**

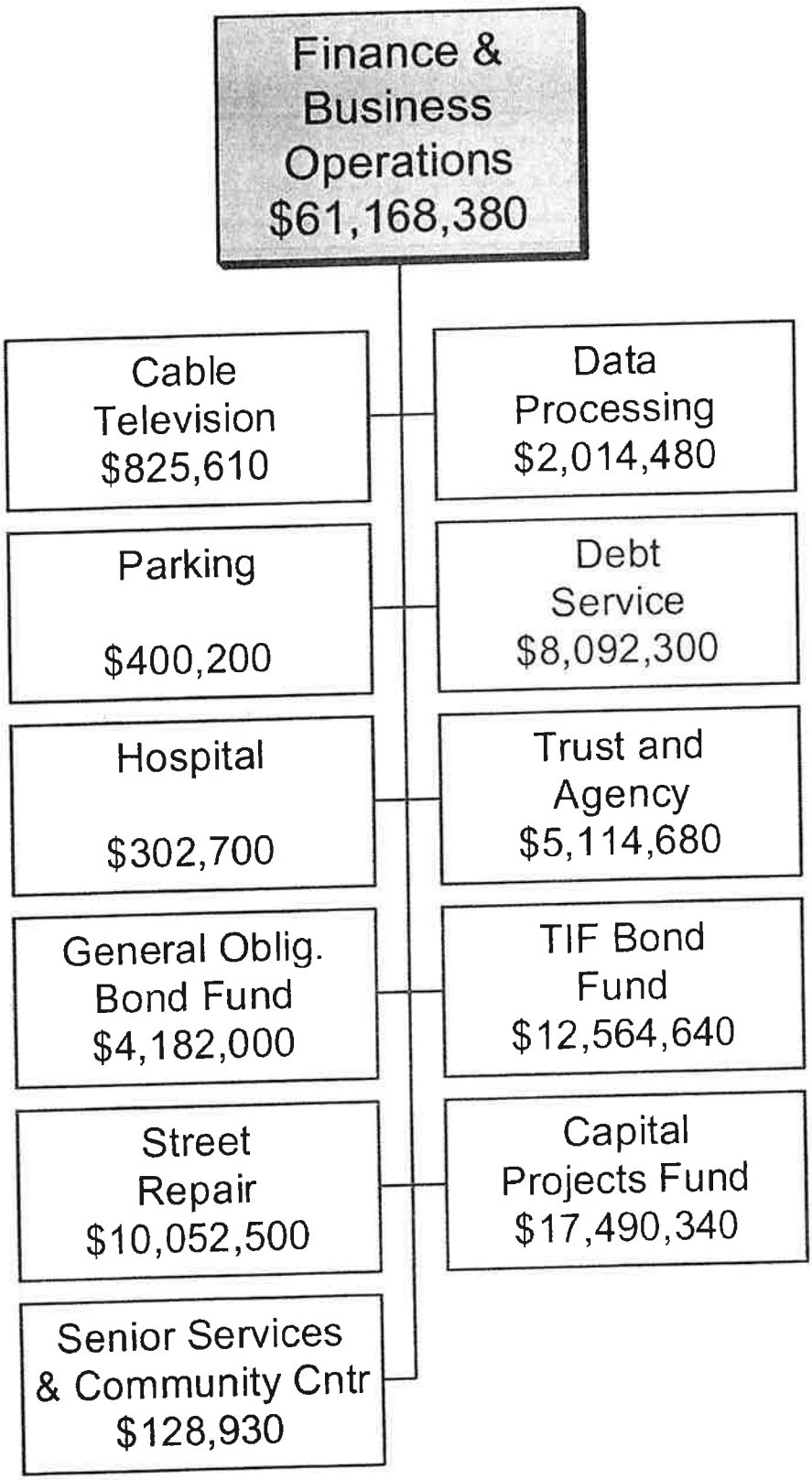
	FY22 Actual	FY23 Actual	FY24 Budgeted	FY24 Projected	FY25 Budgeted	FY26 Proposed	FY27 Proposed
Street Construction							
Road Use Tax	5,592,328	5,602,567	5,292,690	5,374,120	**5,414,830**	5,455,540	5,496,250
Federal/State Funding	0	0	0	0	**0**	0	0
Miscellaneous	66,018	1,332,604	10,000	250,000	**10,000**	10,000	10,000
Total Revenue	**5,658,346**	**6,935,171**	**5,302,690**	**5,624,120**	**5,424,830**	**5,465,540**	**5,506,250**
Street Improvement Fund							
Federal/State Funding	0	0	0	0	**0**	0	0
Miscellaneous	0	0	0	0	**0**	0	0
Interest	0	0	0	0	**0**	0	0
Total Revenue	**0**	**0**	**0**	**0**	**0**	**0**	**0**
ARPA Fund							
Federal/State Funding	3,254,370	3,254,370	0	0	**0**	0	0
Interest	0	8,096	0	0	**0**	0	0
Total Revenue	3,254,370	3,262,466	0	0	0	0	0
Vehicle Maintenance							
Veh. Maintenance Fees	2,098,870	2,134,040	2,170,120	2,170,120	**2,368,630**	2,615,480	2,672,280
Interest Veh. Maintenanc	11,585	37,706	20,000	87,389	**20,000**	21,000	21,000
Veh. Maintenance Miscell	137,237	98,555	30,000	78,089	**30,000**	30,000	30,000
Total Revenue	**2,247,692**	**2,270,300**	**2,220,120**	**2,335,598**	**2,418,630**	**2,666,480**	**2,723,280**
Total Revenues	**65,180,256**	**73,255,095**	**73,543,700**	**68,405,963**	**72,871,320**	**72,021,130**	**101,443,750**

OTHER FUND EXPENSES SUMMARY

	FY22 Actual	FY23 Actual	FY24 Budgeted	FY24 Projected	FY25 Budgeted	FY26 Proposed	FY27 Proposed
Cable TV							
Personal Services	313,737	328,133	358,570	348,314	397,120	409,030	421,300
Commodities	17,083	15,677	12,000	12,000	12,000	12,360	12,730
Service & Charges	76,575	93,584	94,490	87,214	93,700	96,510	99,410
Capital Outlay	121,596	119,760	200,000	200,000	235,000	215,000	140,000
Transfers	33,290	34,410	71,920	71,920	87,790	90,420	93,130
Total Expenditures	**562,282**	**591,564**	**736,980**	**719,448**	**825,610**	**823,320**	**766,570**
Data Processing							
Personal Services	548,014	574,209	651,790	663,594	720,480	742,090	764,350
Commodities	5,053	9,390	12,000	7,986	12,000	12,360	12,730
Service & Charges	398,112	483,433	635,950	387,369	646,500	665,900	685,880
Capital Outlay	230,792	468,507	717,050	717,050	635,500	856,000	875,000
Total Expenditures	**1,181,970**	**1,535,539**	**2,016,790**	**1,775,999**	**2,014,480**	**2,276,350**	**2,337,960**
Parking Fund							
Personal Services	199,411	187,465	262,490	220,215	247,860	255,300	262,960
Commodities	12,241	12,385	15,800	7,603	6,800	7,000	7,210
Service & Charges	62,168	63,099	148,340	81,937	108,530	111,790	115,140
Capital Outlay	7,063	0	4,000	4,000	4,000	0	0
Transfers	28,410	30,640	30,370	30,370	33,010	34,000	35,020
Total Expenditures	**309,293**	**293,589**	**461,000**	**344,125**	**400,200**	**408,090**	**420,330**
Sr. Srvcs. & Com. Ctr.							
Personal Services	23,361	33,261	58,350	15,226	38,450	39,600	40,790
Commodities	993	1,479	4,400	882	4,400	4,530	4,670
Service & Charges	31,021	30,900	51,660	22,471	54,300	55,930	57,610
Capital Outlay	86	750	0	0	0	500	500
Transfers	15,840	17,280	16,390	16,390	31,780	31,780	31,780
Total Expenditures	**71,301**	**83,670**	**130,800**	**54,969**	**128,930**	**132,340**	**135,350**
Hospital							
Transfers	0	0	0	0	0	0	0
Health Care	12,776	13,470	15,000	15,000	302,700	315,000	315,000
Capital Outlay	0	0	0	0	0	37,500	57,500
Total Expenditures	**12,776**	**13,470**	**15,000**	**15,000**	**302,700**	**352,500**	**372,500**
Trust & Agency							
Personal Services	1,632,431	1,662,251	1,716,330	1,748,399	1,797,480	1,851,400	2,245,260
Transfers	2,822,972	3,400,841	1,963,560	1,944,642	3,317,200	3,416,720	3,518,890
Total Expenditures	**4,455,404**	**5,063,092**	**3,679,890**	**3,693,041**	**5,114,680**	**5,268,120**	**5,764,150**
Debt Service							
Capital Outlay	0	0	0	0	0	0	0
Debt Service	2,582,500	2,673,398	3,954,510	3,954,510	4,029,600	4,455,640	4,150,340
TIF Transfers	3,455,234	3,458,534	3,441,260	3,406,847	4,062,700	2,900,000	2,900,000
Total Expenditures	**6,037,734**	**6,131,932**	**7,395,770**	**7,361,357**	**8,092,300**	**7,355,640**	**7,050,340**
Gen. Oblig. Bond							
Capital Outlay	6,386,990	5,605,414	1,770,000	1,770,000	4,182,000	2,582,000	1,360,510
Transfers	0	0	0	0	0	0	0
Total Expenditures	**6,386,990**	**5,605,414**	**1,770,000**	**1,770,000**	**4,182,000**	**2,582,000**	**1,360,510**

	FY22 Actual	FY23 Actual	FY24 Budgeted	FY24 Projected	FY25 Budgeted	FY26 Proposed	FY27 Proposed
TIF Bond Fund							
Capital Outlay	3,904,210	9,568,252	8,275,400	6,637,500	12,564,640	5,742,930	7,568,030
Total Expenditures	**3,904,210**	**9,568,252**	**8,275,400**	**6,637,500**	**12,564,640**	**5,742,930**	**7,568,030**
Street Repairs							
Capital Outlay	10,673,285	6,614,745	11,437,500	25,437,500	10,052,500	6,025,000	4,710,000
Total Expenditures	**10,673,285**	**6,614,745**	**11,437,500**	**25,437,500**	**10,052,500**	**6,025,000**	**4,710,000**
Capital Projects							
Capital Outlay	2,612,133	2,760,913	6,546,460	11,946,460	13,054,770	5,355,000	815,000
FEMA Funds	16,041	2,060,206	0	0	0	0	0
Economic Develop	1,512,576	1,993,430	0	0	0	0	0
Transfers	3,261,504	2,517,793	3,104,180	2,677,138	4,435,570	2,733,000	2,733,000
Total Expenditures	**7,402,254**	**9,332,342**	**9,650,640**	**14,623,598**	**17,490,340**	8,088,000	3,548,000
Block Grant							
Personal Services	23,940	20,967	10,490	11,331	93,830	96,640	99,540
Commodities	574	580	950	490	950	980	1,010
Service & Charges	789,841	216,527	430,860	353,684	409,010	421,280	433,920
Capital Outlay	0	0	0	0	0	0	0
Total Expenditures	**814,355**	**238,074**	**442,300**	**365,504**	**503,790**	**518,900**	**534,470**
Housing Vouchers							
Personal Services	68,661	57,863	179,880	154,052	122,970	126,660	130,460
Commodities	2,513	2,245	3,240	1,961	3,240	3,340	3,440
Service & Charges	1,284,046	1,165,707	1,278,220	1,255,531	1,278,370	1,316,720	1,356,220
Capital Outlay	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Total Expenditures	**1,355,221**	**1,225,815**	**1,461,340**	**1,411,544**	**1,404,580**	**1,446,720**	**1,490,120**
Visitor & Tourism							
Personal Services	339,090	290,850	366,780	324,717	376,050	387,330	398,950
Commodities	90,634	95,278	107,380	72,695	130,000	133,900	137,920
Service & Charges	185,390	198,117	234,490	200,828	274,430	282,660	291,140
Capital Outlay	21,422	44,996	52,200	52,200	116,700	163,000	89,500
Transfers	8,248	8,400	8,250	8,250	73,560	65,000	65,000
Total Expenditures	**644,785**	**637,641**	**769,100**	**658,690**	**970,740**	**1,031,890**	**982,510**
MOP Capital Reserve							
Service & Charges	25,053	32,593	0	0	0	0	0
Capital Outlay	64,970	210,980	1,618,000	2,068,000	229,500	449,500	145,000
Total Expenditures	**90,023**	**243,573**	**1,618,000**	**2,068,000**	**229,500**	**449,500**	**145,000**
Refuse							
Personal Services	1,427,971	1,420,858	1,578,350	1,577,464	1,728,680	1,780,540	1,833,960
Commodities	117,563	105,557	122,140	105,762	148,440	152,890	157,480
Service & Charges	1,374,870	1,385,598	1,514,730	1,400,900	1,605,760	1,653,930	1,703,550
Capital Outlay	383,470	131,611	465,000	465,000	458,330	203,330	203,330
Debt Service	0	0	0	0	0	0	0
Transfers	169,656	192,710	200,280	200,280	309,430	318,710	328,270
Total Expenditures	**3,473,530**	**3,236,334**	**3,880,500**	**3,749,406**	**4,250,640**	**4,109,400**	**4,226,590**

	FY22 Actual	FY23 Actual	FY24 Budgeted	FY24 Projected	FY25 Budgeted	FY26 Proposed	FY27 Proposed
Storm Water							
Personal Services	281,717	295,981	350,730	299,569	382,130	393,590	405,400
Commodities	29,508	23,507	26,800	22,704	26,800	27,600	28,430
Service & Charges	121,783	132,322	208,910	173,381	214,620	221,060	227,690
Capital Outlay	253,268	2,401,441	1,155,000	1,155,000	681,000	280,000	215,000
Debt Service Xfer	148,210	117,250	117,750	117,750	118,000	118,000	118,800
Transfers	0	35,140	40,470	40,470	45,370	46,730	48,130
Total Expenditures	**834,486**	**3,005,641**	**1,899,660**	**1,808,874**	**1,467,920**	**1,086,980**	**1,043,450**
Sewer							
Personal Services	1,273,435	1,223,467	1,505,320	1,279,626	1,575,750	1,623,020	1,671,710
Commodities	166,161	256,946	290,600	206,056	310,000	319,300	328,880
Service & Charges	1,058,435	1,104,261	1,297,120	1,061,783	1,170,830	1,205,950	1,242,130
Capital Outlay	382,438	565,577	895,000	895,000	1,175,000	1,405,000	950,000
Debt Service Xfer	1,403,900	1,377,040	2,365,410	2,365,410	2,445,100	2,427,440	2,406,190
Transfers	1,286,646	1,298,675	324,040	324,040	487,140	501,750	516,800
Total Expenditures	**5,571,015**	**5,825,966**	**6,677,490**	**6,131,915**	**7,163,820**	**7,482,460**	**7,115,710**
Sewer Revenue Bond							
Capital Outlay	1,583,934	169,260	13,550,000	2,136,667	0	4,060,000	30,000,000
Total Expenditures	**1,583,934**	**169,260**	**13,550,000**	**2,136,667**	**0**	4,060,000	30,000,000
Street Construction							
Personal Services	1,607,768	1,709,376	1,905,230	1,818,105	2,187,520	2,253,150	2,320,740
Commodities	488,212	507,798	668,960	507,863	694,420	715,250	736,710
Service & Charges	845,371	916,479	970,350	916,068	1,136,900	1,171,010	1,206,140
Capital Outlay	1,570,676	6,153,720	3,506,000	3,506,000	3,258,340	2,888,340	1,723,340
Debt Service Xfer	0	0	0	0	0	0	0
Transfers	352,426	365,680	393,060	393,060	522,070	537,730	553,860
Total Expenditures	**4,864,453**	**9,653,053**	**7,443,600**	**7,141,096**	**7,799,250**	**7,565,480**	**6,540,790**
ARPA Fund							
Capital Outlay	0	636,335	5,400,000	2,230,501	400,000	3,250,000	0
Transfers	0	0	0	0	0	0	0
Total Expenditures	**0**	**636,335**	**5,400,000**	**2,230,501**	**400,000**	**3,250,000**	**0**
Vehicle Maintenance							
Personal Services	539,690	569,647	636,090	616,780	729,340	751,220	773,760
Commodities	998,168	1,247,092	1,054,970	1,003,723	1,056,580	1,088,280	1,120,930
Service & Charges	202,198	313,338	354,060	340,104	375,710	386,980	398,590
Capital Outlay	458,557	545,251	475,000	475,000	557,000	440,000	430,000
Transfers	0	0	0	0	0	0	0
Total Expenditures	**2,198,612**	**2,675,328**	**2,520,120**	**2,435,607**	**2,718,630**	**2,666,480**	**2,723,280**
Totals							
Personal Services	**8,279,226**	**8,374,328**	**9,580,400**	**9,077,391**	**10,397,660**	**10,709,570**	**11,369,180**
Commodities	**1,928,704**	**2,277,934**	**2,319,240**	**1,949,724**	**2,405,630**	**2,477,790**	**2,552,140**
Service & Charges	**7,971,205**	**10,170,471**	**7,234,180**	**6,296,269**	**7,671,360**	**7,904,720**	**8,132,420**
Capital Outlay	**28,654,889**	**35,361,177**	**56,066,610**	**57,465,377**	**47,604,280**	**30,703,100**	**49,225,210**
Debt Service	**4,134,610**	**4,167,688**	**6,437,670**	**6,437,670**	**6,592,700**	**7,001,080**	**6,675,330**
Transfers	**11,434,226**	**11,360,103**	**9,593,780**	**9,113,407**	**13,405,620**	**7,775,840**	**7,923,880**
Total Expend.	**62,402,860**	**71,711,702**	**91,231,880**	**90,339,838**	**88,077,250**	**66,572,100**	**85,878,160**


Finance & Business Operations $61,168,380
Cable Television $825,610
Data Processing $2,014,480
Parking $400,200
Debt Service $8,092,300
Hospital $302,700
Trust and Agency $5,114,680
General Oblig. Bond Fund $4,182,000
TIF Bond Fund $12,564,640
Street Repair $10,052,500
Capital Projects Fund $17,490,340
Senior Services & Community Cntr $128,930

CITY OF CEDAR FALLS
REVENUE SUMMARY BY FUND AND DEPARTMENT
FINANCE AND BUSINESS OPERATIONS
FOR FISCAL YEARS 2022 – 2027

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.

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 Stormwater 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.

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Franchise Fees	477,900	445,239	450,000	429,272	**420,000**	400,000	380,000
Peg Fees	28,818	25,875	25,000	24,082	**25,000**	24,000	23,000
Miscellaneous	702	1,350	1,500	528	**1,500**	1,500	1,500
Interest	7,002	23,579	10,000	54,228	**40,000**	30,000	30,000
Total	**$514,421**	**$496,043**	**$486,500**	**$508,109**	**$486,500**	**$455,500**	**$434,500**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	313,737	328,133	358,570	348,314	**397,120**	409,030	421,300
Commodities	17,083	15,677	12,000	12,000	**12,000**	12,360	12,730
Service & Charges	76,575	93,584	94,490	87,214	**93,700**	96,510	99,410
Capital Outlay	121,596	119,760	200,000	200,000	**235,000**	215,000	140,000
Transfer	33,290	34,410	71,920	71,920	**87,790**	90,420	93,130
Total	**$562,282**	**$591,564**	**$736,980**	**$719,448**	**$825,610**	**$823,320**	**$766,570**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full Time	3.00	3.00	3.00	3.00	**3.00**	3.00	3.00
Part Time	0.78	0.78	0.78	0.78	**0.78**	0.78	0.78
Total	**3.78**	**3.78**	**3.78**	**3.78**	**3.78**	**3.78**	**3.78**

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

CABLE TELEVISION FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	1,916,561	1,868,701	1,773,180	1,773,180	**1,561,841**	1,222,732	854,912
Total Revenues	514,421	496,043	486,500	508,109	**486,500**	455,500	434,500
Total Expenditures	562,282	591,564	736,980	719,448	**825,610**	823,320	766,570
Ending Balance	**$1,868,701**	**$1,773,180**	**$1,522,700**	**$1,561,841**	**$1,222,732**	**$854,912**	**$522,842**
Current Year Cash Added (Used)	**($47,860)**	**($95,521)**	**($250,480)**	**($211,339)**	**($339,110)**	**($367,820)**	**($332,070)**

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Computer Services	1,200,557	1,583,314	1,909,290	1,580,920	**1,906,980**	2,276,350	2,337,960
Receipts	5,021	18,601	0	49,488	**0**	0	0
Interest Income	0	0	0	25,090	**0**	0	0
Miscellaneous							
Total	**$1,205,579**	**$1,601,915**	**$1,909,290**	**$1,655,498**	**$1,906,980**	**$2,276,350**	**$2,337,960**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	548,014	574,209	651,790	663,594	**720,480**	742,090	764,350
Commodities	5,053	9,390	12,000	7,986	**12,000**	12,360	12,730
Service & Charges	398,112	483,433	635,950	387,369	**646,500**	665,900	685,880
Capital Outlay	230,792	468,507	717,050	717,050	**635,500**	856,000	875,000
Total	**$1,181,970**	**$1,535,539**	**$2,016,790**	**$1,775,998**	**$2,014,480**	**$2,276,350**	**$2,337,960**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full Time	5.00	5.00	5.67	5.67	**5.50**	5.50	5.50
Part Time	0.83	0.83	0.83	0.83	**0.83**	0.83	0.83
Total	**5.83**	**5.83**	**6.50**	**6.50**	**6.33**	**6.33**	**6.33**

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

DATA PROCESSING FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	1,308,273	1,331,881	1,398,258	1,398,258	**1,277,757**	1,170,257	1,170,257
Total Revenues	1,205,579	1,601,915	1,909,290	1,655,498	**1,906,980**	2,276,350	2,337,960
Total Expenditures	1,181,970	1,535,539	2,016,790	1,775,998	**2,014,480**	2,276,350	2,337,960
Ending Balance	**$1,331,881**	**$1,398,258**	**$1,290,758**	**$1,277,757**	**$1,170,257**	**$1,170,257**	**$1,170,257**
Current Year Cash Added (Used)	**$23,608**	**$66,376**	**($107,500)**	**($120,501)**	**($107,500)**	**$0**	**$0**

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Meter Collections	19,880	16,427	15,000	10,404	**15,000**	15,000	15,000
Parking Violations	166,958	130,359	160,000	103,337	**130,000**	130,000	130,000
Off-Street Parking Permits	47,620	35,954	25,000	36,326	**35,000**	35,000	35,000
Interest	2,144	6,565	3,000	12,868	**5,000**	3,000	3,000
Miscellaneous	8,091	0	0	6,720	**0**	0	0
Total	**$244,692**	**$189,305**	**$203,000**	**$169,657**	**$185,000**	**$183,000**	**$183,000**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	199,411	187,465	262,490	220,215	**247,860**	255,300	262,960
Commodities	12,241	12,385	15,800	7,603	**6,800**	7,000	7,210
Service & Charges	62,168	63,099	148,340	81,937	**108,530**	111,790	115,140
Capital Outlay	7,063	0	4,000	4,000	**4,000**	0	0
Transfers	28,410	30,640	30,370	30,370	**33,010**	34,000	35,020
Total	**$309,293**	**$293,589**	**$461,000**	**$344,125**	**$400,200**	**$408,090**	**$420,330**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full Time	1.55	1.30	1.30	1.30	**1.30**	1.30	1.30
Part Time	2.90	2.22	2.94	2.22	**2.22**	2.22	2.22
Total	**4.45**	**3.52**	**4.24**	**3.52**	**3.52**	**3.52**	**3.52**

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

PARKING FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	620,411	555,810	451,526	451,526	**277,058**	61,858	(163,232)
Total Revenues	244,692	189,305	203,000	169,657	**185,000**	183,000	183,000
Total Expenditures	309,293	293,589	461,000	344,125	**400,200**	408,090	420,330
Ending Balance	**$555,810**	**$451,526**	**$193,526**	**$277,058**	**$61,858**	**($163,232)**	**($400,563)**
Current Year Cash Added (Used)	**($64,601)**	**($104,284)**	**($258,000)**	**($174,468)**	**($215,200)**	**($225,090)**	**($237,330)**

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE AND BUSINESS OPERATIONS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Rental Income	3,278	11,552	3,600	9,000	**2,930**	5,000	5,000
Miscellaneous	0	0	1,250	1,250	**0**	1,340	4,350
Interest Income	0	0	0	0	**0**	0	0
Trips/Buses	0	510	11,000	0	**11,000**	11,000	11,000
Hawkeye Valley	0	0	0	0	**0**	0	0
General Fund Support	68,023	71,608	88,000	88,000	**115,000**	115,000	115,000
Total	**$71,301**	**$83,670**	**$103,850**	**$98,250**	**$128,930**	**$132,340**	**$135,350**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	23,361	33,261	58,350	15,226	**38,450**	39,600	40,790
Commodities	993	1,479	4,400	882	**4,400**	4,530	4,670
Service & Charges	31,021	30,900	51,660	22,471	**54,300**	55,930	57,610
Capital Outlay	86	750	0	0	**0**	500	500
Transfers	15,840	17,280	16,390	16,390	**31,780**	31,780	31,780
Total	**$71,301**	**$83,670**	**$130,800**	**$54,969**	**$128,930**	**$132,340**	**$135,350**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full Time	0.00	0.00	0.00	0.00	**0.00**	0.00	0.00
Part Time	1.40	0.80	1.48	0.80	**0.80**	0.80	0.80
Total	**1.40**	**0.80**	**1.48**	**0.80**	**0.80**	**0.80**	**0.80**

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

COMMUNITY CENTER & SENIOR SERVICES SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	0	(0)	(0)	(0)	**43,281**	43,281	43,281
Total Revenues	71,301	83,670	103,850	98,250	**128,930**	132,340	135,350
Total Expenditures	71,301	83,670	130,800	54,969	**128,930**	132,340	135,350
Ending Balance	**($0)**	**($0)**	**($26,950)**	**$43,281**	**$43,281**	**$43,281**	**$43,281**
Current Year Cash Added (Used)	**($0)**	**$0**	**($26,950)**	**$43,281**	**$0**	**$0**	**$0**

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Backfill/Utility Tax	19,899	31,399	0	55,968	**0**	0	0
TIF - Industrial Parks	3,455,234	3,458,534	3,441,260	3,406,847	**4,062,700**	2,900,000	2,900,000
Property Tax	661,069	1,057,276	1,471,350	1,456,637	**1,466,500**	1,910,200	1,625,350
Transfer	1,721,400	1,494,290	2,483,160	2,483,160	**2,563,100**	2,545,440	2,524,990
Miscellaneous	0	0	0	0	**0**	0	0
Total	**$5,857,601**	**$6,041,499**	**$7,395,770**	**$7,402,612**	**$8,092,300**	**$7,355,640**	**$7,050,340**
% Of Total Property Tax Levy	3.38%	3.52%	6.21%	6.27%	**5.66%**		

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Debt Service	2,582,500	2,673,398	3,954,510	3,954,510	**4,029,600**	4,455,640	4,150,340
TIF Transfers	3,455,234	3,458,534	3,441,260	3,406,847	**4,062,700**	2,900,000	2,900,000
Total	**$6,037,734**	**$6,131,932**	**$7,395,770**	**$7,361,357**	**$8,092,300**	**$7,355,640**	**$7,050,340**

DEBT SERVICE FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	577,487	397,354	306,922	306,922	**348,176**	348,176	348,176
Total Revenues	5,857,601	6,041,499	7,395,770	7,402,612	**8,092,300**	7,355,640	7,050,340
Total Expenditures	6,037,734	6,131,932	7,395,770	7,361,357	**8,092,300**	7,355,640	7,050,340
Ending Balance	**$397,354**	**$306,922**	**$306,922**	**$348,176**	**$348,176**	**$348,176**	**$348,176**
Current Year Cash Added (Used)	**($180,133)**	**($90,433)**	**$0**	**$41,255**	**$0**	**$0**	**$0**

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Hospital Receipts	751,825	742,225	732,620	732,620	**789,450**	772,160	754,890
Interest Income	67,366	174,491	180,000	173,165	**681,900**	600,000	600,000
Lease Income	171,796	171,796	171,800	171,796	**171,800**	171,800	171,800
Sewer Farm Lease	118,340	118,340	125,000	125,000	**125,000**	125,000	125,000
Total	**$1,109,326**	**$1,206,852**	**$1,209,420**	**$1,202,581**	**$1,768,150**	**$1,668,960**	**$1,651,690**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Transfer	0	0	0	0	**0**	0	0
Community Health Care	12,776	13,470	15,000	15,000	**302,700**	315,000	315,000
Capital Outlay	0	0	0	0	**0**	37,500	57,500
Total	**$12,776**	**$13,470**	**$15,000**	**$15,000**	**$302,700**	**$352,500**	**$372,500**

HOSPITAL FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	11,318,051	12,414,601	13,607,984	13,607,984	**14,795,565**	16,261,015	17,577,475
Total Revenues	1,109,326	1,206,852	1,209,420	1,202,581	**1,768,150**	1,668,960	1,651,690
Total Expenditures	12,776	13,470	15,000	15,000	**302,700**	352,500	372,500
Ending Balance	**$12,414,601**	**$13,607,984**	**$14,802,404**	**$14,795,565**	**$16,261,015**	**$17,577,475**	**$18,856,665**
Current Year Cash Added (Used)	**$1,096,550**	**$1,193,382**	**$1,194,420**	**$1,187,581**	**$1,465,450**	**$1,316,460**	**$1,279,190**

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
S.S.M.I.D.-downtown	299,057	302,239	49,640	49,640	**54,680**	58,000	60,000
S.S.M.I.D.-college hill	30,611	28,779	22,130	22,130	**17,290**	18,000	20,000
Property Tax - General	2,493,305	3,069,823	1,891,790	1,872,872	**3,245,230**	3,340,720	3,438,890
Property Tax - Retirement	1,706,301	1,137,021	1,123,780	1,112,542	**1,523,540**	1,581,400	1,980,260
Interest Income	87,713	97,710	92,550	92,550	**273,940**	270,000	265,000
Total	**$4,616,986**	**$4,635,572**	**$3,179,890**	**$3,149,735**	**$5,114,680**	**$5,268,120**	**$5,764,150**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	1,632,431	1,662,251	1,716,330	1,748,399	**1,797,480**	1,851,400	2,245,260
Transfers	2,822,972	3,400,841	1,963,560	1,944,642	**3,317,200**	3,416,720	3,518,890
Total	**$4,455,404**	**$5,063,092**	**$3,679,890**	**$3,693,041**	**$5,114,680**	**$5,268,120**	**$5,764,150**

TRUST AND AGENCY FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	6,455,926	6,617,508	6,189,988	6,189,988	**5,646,682**	5,646,682	5,646,682
Total Revenues	4,616,986	4,635,572	3,179,890	3,149,735	**5,114,680**	5,268,120	5,764,150
Total Expenditures	4,455,404	5,063,092	3,679,890	3,693,041	**5,114,680**	5,268,120	5,764,150
Ending Balance	**$6,617,508**	**$6,189,988**	**$5,689,988**	**$5,646,682**	**$5,646,682**	**$5,646,682**	**$5,646,682**
Current Year Cash Added (Used)	**$161,582**	**($427,520)**	**($500,000)**	**($543,306)**	**$0**	**$0**	**$0**

28-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Bond Proceeds	0	4,084,730	1,494,000	1,494,000	**2,919,500**	2,582,000	1,360,510
Federal/State Funding	287,798	3,230,000	0	211,803	**0**	0	0
Miscellaneous	270,555	328,799	276,000	1,702,260	**1,262,500**	0	0
Interest Income	0	77,665	0	155,582	**0**	0	0
Total	**$558,352**	**$7,721,194**	**$1,770,000**	**$3,563,645**	**$4,182,000**	**$2,582,000**	**$1,360,510**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Capital Outlay	6,386,990	5,605,414	1,770,000	1,770,000	**4,182,000**	2,582,000	1,360,510
Transfer	0	0	0	0	**0**	0	0
Total	**$6,386,990**	**$5,605,414**	**$1,770,000**	**$1,770,000**	**$4,182,000**	**$2,582,000**	**$1,360,510**

GENERAL OBLIGATION BOND FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	1,919,212	(3,909,426)	(1,793,646)	(1,793,646)	**(0)**	(0)	(0)
Total Revenues	558,352	7,721,194	1,770,000	3,563,645	**4,182,000**	2,582,000	1,360,510
Total Expenditures	6,386,990	5,605,414	1,770,000	1,770,000	**4,182,000**	2,582,000	1,360,510
Ending Balance	**($3,909,426)**	**($1,793,646)**	**($1,793,646)**	**($0)**	**($0)**	**($0)**	**($0)**
Current Year Cash Added (Used)	**($5,828,638)**	**$2,115,780**	**$0**	**$1,793,645**	**$0**	**$0**	**$0**

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Bond Proceeds	0	0	0	0	**0**	0	0
Federal/State Funding	0	0	0	0	**0**	0	0
Miscellaneous	461,687	310,446	0	0	**0**	0	0
Interest Income	0	0	0	0	**0**	0	0
TIF Transfer	4,729,349	4,487,916	6,145,440	6,083,985	**7,998,270**	6,930,000	8,650,000
Total	**$5,191,036**	**$4,798,362**	**$6,145,440**	**$6,083,985**	**$7,998,270**	**$6,930,000**	**$8,650,000**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Capital Outlay	3,904,210	9,568,252	8,275,400	6,637,500	**12,564,640**	5,742,930	7,568,030
Total	**$3,904,210**	**$9,568,252**	**$8,275,400**	**$6,637,500**	**$12,564,640**	**$5,742,930**	**$7,568,030**

TIF BOND FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	(18,037,793)	(16,750,967)	(21,520,857)	(21,520,857)	**(22,074,372)**	(26,640,742)	(25,453,672)
Total Revenues	5,191,036	4,798,362	6,145,440	6,083,985	**7,998,270**	6,930,000	8,650,000
Total Expenditures	3,904,210	9,568,252	8,275,400	6,637,500	**12,564,640**	5,742,930	7,568,030
Ending Balance	**($16,750,967)**	**($21,520,857)**	**($23,650,817)**	**($22,074,372)**	**($26,640,742)**	**($25,453,672)**	**($24,371,702)**
Current Year Cash Added (Used)	**$1,286,826**	**($4,769,890)**	**($2,129,960)**	**($553,515)**	**($4,566,370)**	**$1,187,070**	**$1,081,970**

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Local Sales Tax	7,270,647	6,740,548	7,000,000	7,380,855	**7,300,000**	7,370,000	7,540,000
Interest	70,112	230,062	70,000	440,450	**400,000**	220,000	200,000
Federal/State Funding	0	0	0	0	**0**	0	0
IDOT - TJ	278,124	101,291	0	0	**0**	0	0
Miscellaneous	1,216,038	344,011	0	3,651,694	**0**	0	0
Total	**$8,834,921**	**$7,415,912**	**$7,070,000**	**$11,472,999**	**$7,700,000**	**$7,590,000**	**$7,740,000**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Capital Outlay	10,673,285	6,614,745	11,437,500	25,437,500	**10,052,500**	6,025,000	4,710,000
Total	**$10,673,285**	**$6,614,745**	**$11,437,500**	**$25,437,500**	**$10,052,500**	**$6,025,000**	**$4,710,000**

STREET REPAIR FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	17,388,346	15,549,983	16,351,150	16,351,150	**2,386,649**	34,149	1,599,149
Total Revenues	8,834,921	7,415,912	7,070,000	11,472,999	**7,700,000**	7,590,000	7,740,000
Total Expenditures	10,673,285	6,614,745	11,437,500	25,437,500	**10,052,500**	6,025,000	4,710,000
Ending Balance	**$15,549,983**	**$16,351,150**	**$11,983,650**	**$2,386,649**	**$34,149**	**$1,599,149**	**$4,629,149**
Current Year Cash Added (Used)	**($1,838,363)**	**$801,167**	**($4,367,500)**	**($13,964,501)**	**($2,352,500)**	**$1,565,000**	**$3,030,000**

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

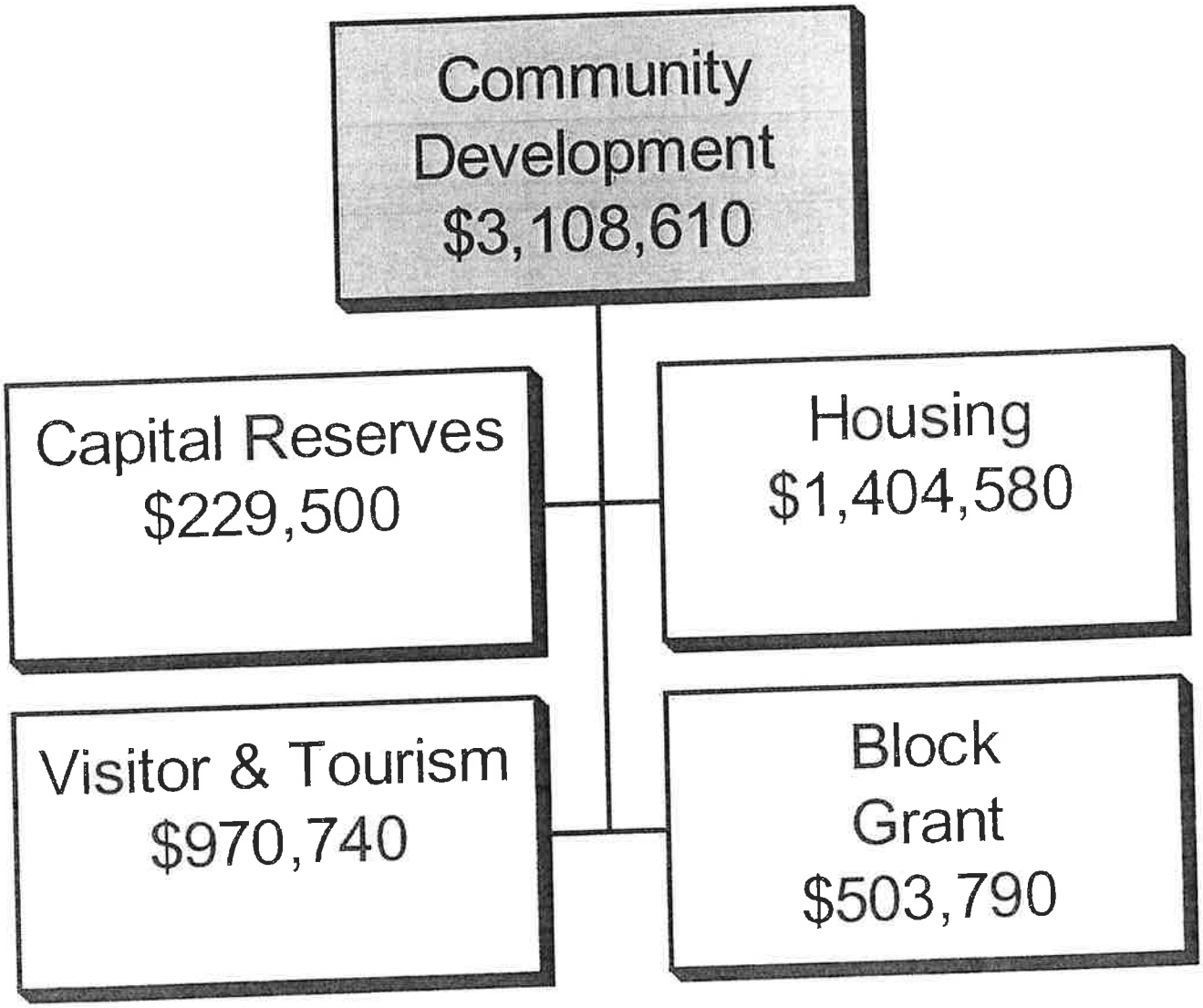
Division: FBO
Fund: Capital Projects Fund (#443/402 404/405/473/483/484)
Program: Capital Projects

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Capital Projects Fund	46,719	53,460	0	101,136	**0**	0	0
TIF - Downtown	2,494,937	2,258,519	2,070,770	2,050,062	**2,815,010**	2,900,000	3,000,000
Economic Dev. Transfers	1,205,876	1,947,385	400,000	400,000	**400,000**	400,000	400,000
TIF - Pinnacle Prairie	21,682	7,932	67,020	66,350	**399,850**	400,000	2,000,000
Federal/State/Priv Funding	3,003,104	3,768,289	205,000	205,000	**3,320,420**	0	0
TIF-College Hill	152,659	99,428	248,190	245,708	**418,200**	420,000	430,000
TIF-South Cedar Falls	594,134	151,914	318,200	315,018	**302,510**	310,000	320,000
Interest	142,293	492,983	150,000	1,193,011	**500,000**	500,000	500,000
Miscellaneous	222,328	213,810	244,030	1,577,650	**261,440**	255,640	249,830
CFU Transfer	1,419,305	1,125,000	1,500,000	1,500,000	**1,200,000**	1,200,000	1,200,000
Total	**$9,303,036**	**$10,118,719**	**$5,203,210**	**$7,653,935**	**$9,617,430**	**$6,385,640**	**$8,099,830**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Capital Outlay	4,140,750	6,814,549	6,546,460	11,946,460	**13,054,770**	5,355,000	815,000
Transfers	3,261,504	2,517,793	3,104,180	2,677,138	**4,435,570**	2,733,000	2,733,000
Total	**$7,402,254**	**$9,332,342**	**$9,650,640**	**$14,623,598**	**$17,490,340**	**$8,088,000**	**$3,548,000**

CAPITAL PROJECTS FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	38,390,340	40,291,122	41,077,500	41,077,500	**34,107,837**	26,234,927	24,532,567
Total Revenues	9,303,036	10,118,719	5,203,210	7,653,935	**9,617,430**	6,385,640	8,099,830
Total Expenditures	7,402,254	9,332,342	9,650,640	14,623,598	**17,490,340**	8,088,000	3,548,000
Ending Balance	**$40,291,122**	**$41,077,500**	**$36,630,070**	**$34,107,837**	**$26,234,927**	**$24,532,567**	**$29,084,397**
Current Year Cash Added (Used)	**$1,900,782**	**$786,378**	**($4,447,430)**	**($6,969,663)**	**($7,872,910)**	**($1,702,360)**	**$4,551,830**


Community Development $3,108,610
Capital Reserves $229,500
Housing $1,404,580
Visitor & Tourism $970,740
Block Grant $503,790

CITY OF CEDAR FALLS
REVENUE SUMMARY BY FUND AND DEPARTMENT
COMMUNITY DEVELOPMENT
FOR FISCAL YEAR 2022 – 2027

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.

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Block Grants	565,160	513,650	442,300	471,300	**503,790**	518,900	534,470
Program Income	0	0	0	0	**0**	0	0
Home Project Reimb.	36,723	28,528	0	0	**0**	0	0
Total	**$601,883**	**$542,178**	**$442,300**	**$471,300**	**$503,790**	**$518,900**	**$534,470**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	23,940	20,967	10,490	11,331	**93,830**	96,640	99,540
Commodities	574	580	950	490	**950**	980	1,010
Service & Charges	789,841	216,527	430,860	353,684	**409,010**	421,280	433,920
Capital Outlay	0	0	0	0	**0**	0	0
Total	**$814,355**	**$238,074**	**$442,300**	**$365,504**	**$503,790**	**$518,900**	**$534,470**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full Time	0.08	0.08	0.06	0.06	**0.46**	0.46	0.46
Part Time	0.07	0.07	0.07	0.07	**0.79**	0.79	0.79
Total	**0.15**	**0.15**	**0.13**	**0.13**	**1.25**	**1.25**	**1.25**

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

BLOCK GRANT FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	(27,556)	(240,028)	64,076	64,076	**169,871**	169,871	169,871
Total Revenues	601,883	542,178	442,300	471,300	**503,790**	518,900	534,470
Total Expenditures	814,355	238,074	442,300	365,504	**503,790**	518,900	534,470
Ending Balance	**($240,028)**	**$64,076**	**$64,076**	**$169,871**	**$169,871**	**$169,871**	**$169,871**
Current Year Cash Added (Used)	**($212,472)**	**$304,104**	**$0**	**$105,796**	**$0**	**$0**	**$0**

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Housing Vouchers	1,419,566	1,270,704	1,461,340	1,268,371	**1,404,580**	1,446,720	1,490,120
Program Income	6,425	36,101	0	42,953	**0**	0	0
Total	**$1,425,990**	**$1,306,805**	**$1,461,340**	**$1,311,324**	**$1,404,580**	**$1,446,720**	**$1,490,120**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	68,661	57,863	179,880	154,052	**122,970**	126,660	130,460
Commodities	2,513	2,245	3,240	1,961	**3,240**	3,340	3,440
Service & Charges	1,284,046	1,165,707	1,278,220	1,255,531	**1,278,370**	1,316,720	1,356,220
Capital Outlay	0	0	0	0	**0**	0	0
Transfers	0	0	0	0	**0**	0	0
Total	**$1,355,221**	**$1,225,815**	**$1,461,340**	**$1,411,545**	**$1,404,580**	**$1,446,720**	**$1,490,120**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full Time	1.04	1.04	1.04	1.04	**0.64**	0.64	0.64
Part Time	1.55	1.55	1.55	1.55	**0.83**	0.83	0.83
Total	**2.59**	**2.59**	**2.59**	**2.59**	**1.47**	**1.47**	**1.47**

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

HOUSING VOUCHERS FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	661,477	732,247	813,237	813,237	**713,017**	713,017	713,017
Total Revenues	1,425,990	1,306,805	1,461,340	1,311,324	**1,404,580**	1,446,720	1,490,120
Total Expenditures	1,355,221	1,225,815	1,461,340	1,411,545	**1,404,580**	1,446,720	1,490,120
Ending Balance	**$732,247**	**$813,237**	**$813,237**	**$713,017**	**$713,017**	**$713,017**	**$713,017**
Current Year Cash Added (Used)	**$70,770**	**$80,990**	**$0**	**($100,220)**	**$0**	**$0**	**$0**

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Interest	2,240	10,953	1,500	31,819	**20,000**	20,000	20,000
Hotel/Motel Transfer	614,330	760,365	500,000	700,000	**600,000**	650,000	700,000
Building Reserve Transfer	0	0	22,500	31,500	**30,000**	32,500	35,000
Tourism Marketing Trans.	110,579	94,883	107,000	149,800	**146,000**	155,350	168,000
Postage Income	0	254	0	0	**0**	0	0
Media Income	11,149	1,500	2,000	4,608	**2,000**	2,000	2,000
Building Rental Fees	1,050	2,700	1,000	1,000	**1,000**	1,000	1,000
Gift Shop Receipts	4,546	4,213	5,000	4,486	**5,000**	5,100	5,100
Special Projects	0	0	0	133,000	**0**	0	0
Brochures & Pub Income	30,035	22,028	1,000	16,440	**15,000**	15,000	15,000
Miscellaneous	6,122	915	6,000	6,000	**6,000**	6,000	6,000
Total	**$780,051**	**$897,811**	**$646,000**	**$1,078,653**	**$825,000**	**$886,950**	**$952,100**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	339,090	290,850	366,780	324,717	**376,050**	387,330	398,950
Commodities	90,634	95,278	107,380	72,695	**130,000**	133,900	137,920
Service & Charges	185,390	198,117	234,490	200,828	**274,430**	282,660	291,140
Capital Outlay	21,422	44,996	52,200	52,200	**116,700**	163,000	89,500
Transfers	8,248	8,400	8,250	8,250	**73,560**	65,000	65,000
Total	**$644,785**	**$637,641**	**$769,100**	**$658,690**	**$970,740**	**$1,031,890**	**$982,510**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full Time	2.00	2.00	2.00	2.00	**2.00**	2.00	2.00
Part Time	2.91	2.91	2.91	2.91	**2.81**	2.81	2.81
Total	**4.91**	**4.91**	**4.91**	**4.91**	**4.81**	**4.81**	**4.81**

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

TOURISM AND VISITORS SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	634,242	769,508	1,029,678	1,029,678	**1,449,641**	1,303,901	1,158,961
Total Revenues	780,051	897,811	646,000	1,078,653	**825,000**	886,950	952,100
Total Expenditures	644,785	637,641	769,100	658,690	**970,740**	1,031,890	982,510
Ending Balance	**$769,508**	**$1,029,678**	**$906,578**	**$1,449,641**	**$1,303,901**	**$1,158,961**	**$1,128,551**
Current Year Cash Added (Used)	**$135,266**	**$260,170**	**($123,100)**	**$419,963**	**($145,740)**	**($144,940)**	**($30,410)**

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF COMMUNITY DEVELOPMENT

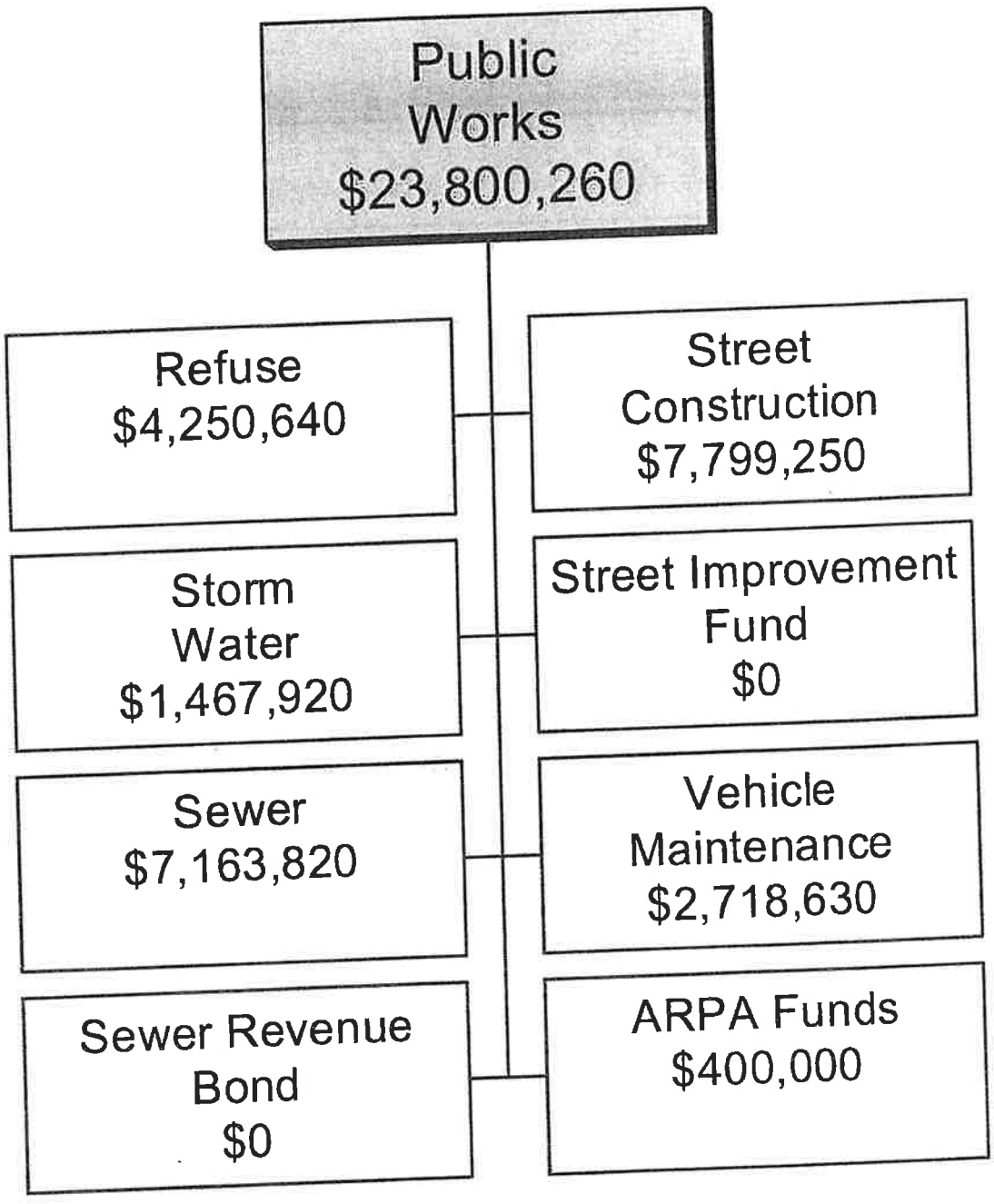
Division: Capital Reserves
Fund: Capital Reserves (294-298 & 472)
Program: Culture & Recreation

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Cultural Fees	49,589	62,986	0	20,234	**0**	180,000	0
Golf Fees	40,000	40,000	55,000	40,000	**10,000**	80,000	10,000
Rec. Center Fees	586,894	137,555	1,560,000	120,338	**216,500**	79,500	132,000
Softball Fees	5,931	1,647	3,000	3,000	**3,000**	110,000	3,000
Interest Income	9,624	41,678	0	76,988	**0**	0	0
Transfer	0	0	0	0	**0**	0	0
Total	**$692,038**	**$283,866**	**$1,618,000**	**$260,561**	**$229,500**	**$449,500**	**$145,000**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Capital Outlay	64,970	210,980	1,618,000	2,068,000	**229,500**	449,500	145,000
Service Charge	25,053	32,593	0	0	**0**	0	0
Total	**$90,023**	**$243,573**	**$1,618,000**	**$2,068,000**	**$229,500**	**$449,500**	**$145,000**

CAPITAL RESERVES FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	2,622,853	3,224,868	3,265,161	3,265,161	**1,457,722**	1,457,722	1,457,722
Total Revenues	692,038	283,866	1,618,000	260,561	**229,500**	449,500	145,000
Total Expenditures	90,023	243,573	1,618,000	2,068,000	**229,500**	449,500	145,000
Ending Balance	**$3,224,868**	**$3,265,161**	**$3,265,161**	**$1,457,722**	**$1,457,722**	**$1,457,722**	**$1,457,722**
Current Year Cash Added (Used)	**$602,015**	**$40,293**	**$0**	**($1,807,439)**	**$0**	**$0**	**$0**


Public Works $23,800,260
Refuse $4,250,640
Storm Water $1,467,920
Sewer $7,163,820
Sewer Revenue Bond $0
Street Construction $7,799,250
Street Improvement Fund $0
Vehicle Maintenance $2,718,630
ARPA Funds $400,000

CITY OF CEDAR FALLS
REVENUE SUMMARY BY FUND AND DEPARTMENT
PUBLIC WORKS
FOR FISCAL YEAR 2022 – 2027

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. Refuse rates will continue to be evaluated to ensure cost of operations and capital are being covered.

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. Rates are continually being evaluated.

SEWER RENTAL FUND – Sewer rates will increase by 7% each year for the next 5 years. These increases are necessary due to large sewer projects to ensure compliance with EPA and DNR.

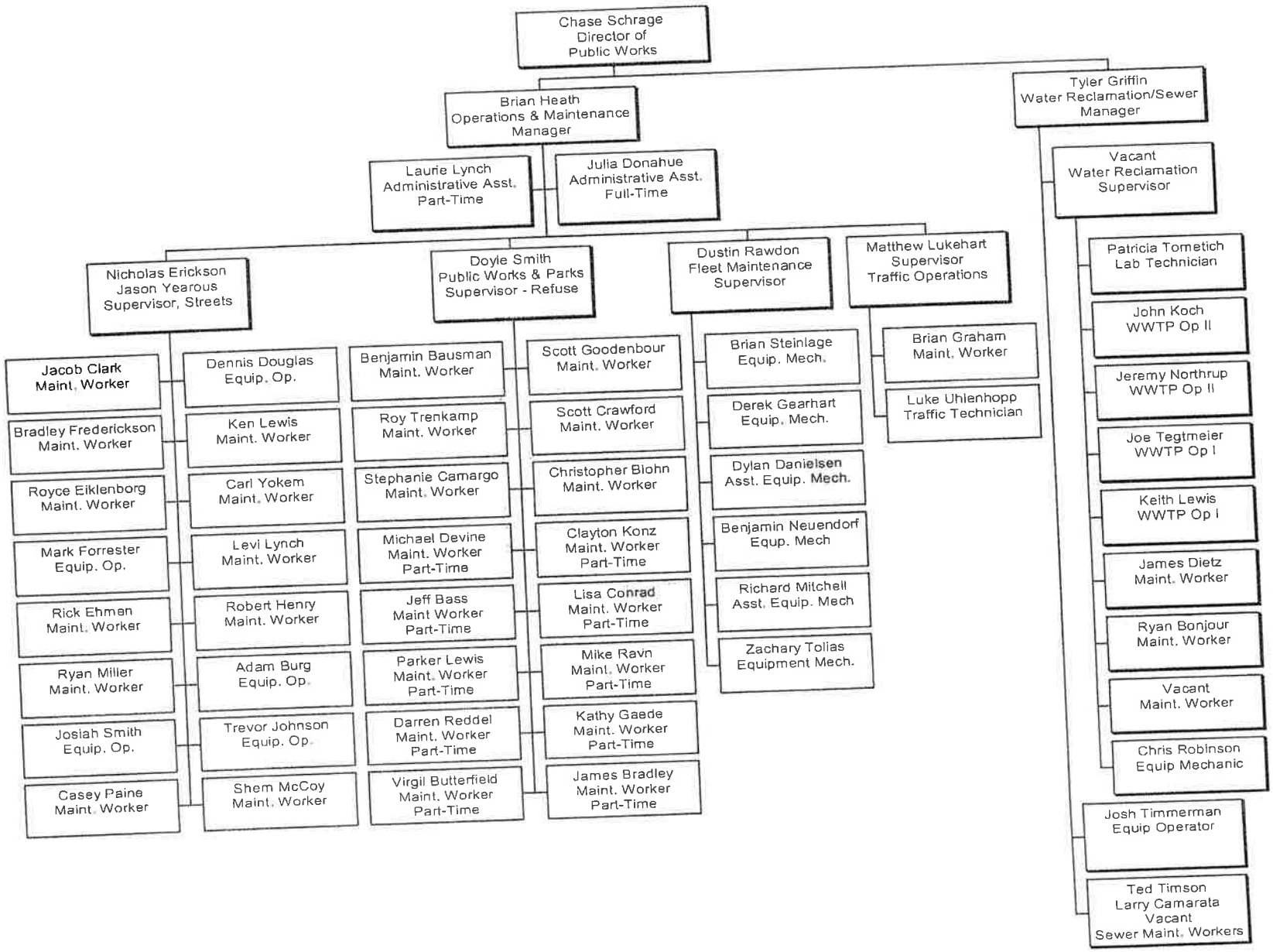
SEWER REVENUE BOND FUND – This fund is used to account for sewer projects that are funded by revenue bond sales.

ARPA FUND – This fund was just established in FY22 to account for the approximate $6.5 million the City will be receiving through the Coronavirus State and Local Recovery Funds program.

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.

City of Cedar Falls
Public Works



28-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC WORKS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Storm Water Fees	1,057,834	1,167,606	1,243,200	1,267,248	**1,330,220**	1,423,330	1,522,960
Permit & Review Fees	13,261	9,230	10,000	10,000	**10,000**	10,000	10,000
Interest	9,735	34,590	10,000	34,006	**30,000**	20,000	20,000
Miscellaneous Recipts	60	52,900	0	298,438	**0**	0	0
Total	**$1,080,889**	**$1,264,326**	**$1,263,200**	**$1,609,691**	**$1,370,220**	**$1,453,330**	**$1,552,960**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	281,717	295,981	350,730	299,569	**382,130**	393,590	405,400
Commodities	29,508	23,507	26,800	22,704	**26,800**	27,600	28,430
Service & Charges	121,783	132,322	208,910	173,381	**214,620**	221,060	227,690
Capital Outlay	253,268	2,401,441	1,155,000	1,155,000	**681,000**	280,000	215,000
Debt Service	148,210	117,250	117,750	117,750	**118,000**	118,000	118,800
Transfers	0	35,140	40,470	40,470	**45,370**	46,730	48,130
Total	**$834,486**	**$3,005,641**	**$1,899,660**	**$1,808,874**	**$1,467,920**	**$1,086,980**	**$1,043,450**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full Time	3.20	3.50	3.50	3.50	**3.50**	3.50	3.50
Part Time	0.10	0.10	0.10	0.10	**0.10**	0.10	0.10
Total	**3.30**	**3.60**	**3.60**	**3.60**	**3.60**	**3.60**	**3.60**

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

STORM WATER FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	2,548,023	2,794,426	1,053,111	1,053,111	**853,928**	756,228	1,122,578
Total Revenues	1,080,889	1,264,326	1,263,200	1,609,691	**1,370,220**	1,453,330	1,552,960
Total Expenditures	834,486	3,005,641	1,899,660	1,808,874	**1,467,920**	1,086,980	1,043,450
Ending Balance	**$2,794,426**	**$1,053,111**	**$416,651**	**$853,928**	**$756,228**	**$1,122,578**	**$1,632,088**
Current Year Cash Added (Used)	**$246,403**	**($1,741,315)**	**($636,460)**	**($199,183)**	**($97,700)**	**$366,350**	**$509,510**

28-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC WORKS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Collections	2,583,344	2,745,561	2,900,000	2,706,828	**2,900,000**	3,100,000	3,300,000
Interest	19,091	70,426	30,000	173,398	**100,000**	90,000	90,000
Miscellaneous	60,300	48,755	20,000	14,058	**20,000**	20,000	20,000
Sewer Rental Fund Transfer	141,720	151,150	161,310	161,310	**187,160**	192,780	198,560
Street Construction Fund Xfe	141,720	151,150	161,310	161,310	**187,160**	192,780	198,560
Transfer Station Fees	280,996	279,725	260,000	271,224	**280,000**	280,000	280,000
Yard Waste Fees	1,914	1,411	2,000	1,615	**2,000**	2,000	2,000
Bag Tags	351	459	0	218	**0**	0	0
Recycling	331,501	204,152	200,000	250,141	**200,000**	200,000	200,000
Total	**$3,560,936**	**$3,652,790**	**$3,734,620**	**$3,740,102**	**$3,876,320**	**$4,077,560**	**$4,289,120**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	1,427,971	1,420,858	1,578,350	1,577,464	**1,728,680**	1,780,540	1,833,960
Commodities	117,563	105,557	122,140	105,762	**148,440**	152,890	157,480
Service & Charges	1,374,870	1,385,598	1,514,730	1,400,900	**1,605,760**	1,653,930	1,703,550
Capital Outlay	383,470	131,611	465,000	465,000	**458,330**	203,330	203,330
Debt Service	0	0	0	0	**0**	0	0
Transfers	169,656	192,710	200,280	200,280	**309,430**	318,710	328,270
Total	**$3,473,530**	**$3,236,334**	**$3,880,500**	**$3,749,406**	**$4,250,640**	**$4,109,400**	**$4,226,590**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full Time	9.67	9.67	10.67	9.67	**9.67**	9.67	9.67
Part Time	8.43	8.46	7.73	8.46	**8.46**	8.46	8.46
Total	**18.10**	**18.13**	**18.40**	**18.13**	**18.13**	**18.13**	**18.13**

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

REFUSE FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	5,276,454	5,363,860	5,780,316	5,780,316	**5,771,012**	5,396,691	5,364,851
Total Revenues	3,560,936	3,652,790	3,734,620	3,740,102	**3,876,320**	4,077,560	4,289,120
Total Expenditures	3,473,530	3,236,334	3,880,500	3,749,406	**4,250,640**	4,109,400	4,226,590
Ending Balance	**$5,363,860**	**$5,780,316**	**$5,634,436**	**$5,771,012**	**$5,396,691**	**$5,364,851**	**$5,427,381**
Current Year Cash Added (Used)	**$87,406**	**$416,455**	**($145,880)**	**($9,304)**	**($374,320)**	**($31,840)**	**$62,530**

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC WORKS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Collections	7,525,881	8,122,557	8,416,460	8,366,678	**9,005,610**	9,636,000	10,310,520
Interest	48,399	194,867	80,000	495,245	**500,000**	400,000	400,000
Miscellaneous	2,105	82,983	5,000	5,000	**5,000**	5,000	5,000
Industrial User Fees	28,293	32,332	30,000	49,085	**30,000**	30,000	30,000
Farm Rental	97,600	97,600	97,600	97,600	**97,600**	97,600	97,600
Total	**$7,702,279**	**$8,530,338**	**$8,629,060**	**$9,013,608**	**$9,638,210**	**$10,168,600**	**$10,843,120**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	1,273,435	1,223,467	1,505,320	1,279,626	**1,575,750**	1,623,020	1,671,710
Commodities	166,161	256,946	290,600	206,056	**310,000**	319,300	328,880
Service & Charges	1,058,435	1,104,261	1,297,120	1,061,783	**1,170,830**	1,205,950	1,242,130
Capital Outlay	382,438	565,577	895,000	895,000	**1,175,000**	1,405,000	950,000
Debt Service	1,403,900	1,377,040	2,365,410	2,365,410	**2,445,100**	2,427,440	2,406,190
Transfers	1,286,646	1,298,675	324,040	324,040	**487,140**	501,750	516,800
Total	**$5,571,015**	**$5,825,966**	**$6,677,490**	**$6,131,915**	**$7,163,820**	**$7,482,460**	**$7,115,710**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full Time	15.00	15.70	15.70	15.70	**14.70**	14.70	14.70
Part Time	2.27	2.27	2.27	2.27	**2.27**	2.27	2.27
Total	**17.27**	**17.97**	**17.97**	**17.97**	**16.97**	**16.97**	**16.97**

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

SEWER RENTAL FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	10,735,420	12,866,682	15,571,055	15,571,055	**18,452,748**	20,927,138	23,613,278
Total Revenues	7,702,279	8,530,338	8,629,060	9,013,608	**9,638,210**	10,168,600	10,843,120
Total Expenditures	5,571,015	5,825,966	6,677,490	6,131,915	**7,163,820**	7,482,460	7,115,710
Ending Balance	**$12,866,682**	**$15,571,055**	**$17,522,625**	**$18,452,748**	**$20,927,138**	**$23,613,278**	**$27,340,688**
Current Year Cash Added (Used)	**$2,131,263**	**$2,704,372**	**$1,951,570**	**$2,881,693**	**$2,474,390**	**$2,686,140**	**$3,727,410**

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC WORKS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Bond Proceeds	668,529	0	13,550,000	0	**0**	4,060,000	30,000,000
Interest Income	0	0	0	0	**0**	0	0
Miscellaneous	0	0	0	0	**0**	0	0
Total	**$668,529**	**$0**	**$13,550,000**	**$0**	**$0**	**$4,060,000**	**$30,000,000**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Capital Outlay	1,583,934	169,260	13,550,000	2,136,667	**0**	4,060,000	30,000,000
Total	**$1,583,934**	**$169,260**	**$13,550,000**	**$2,136,667**	**$0**	**$4,060,000**	**$30,000,000**

SEWER REVENUE BONDS FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	3,221,331	2,305,927	2,136,667	2,136,667	**(0)**	(0)	(0)
Total Revenues	668,529	0	13,550,000	0	**0**	4,060,000	30,000,000
Total Expenditures	1,583,934	169,260	13,550,000	2,136,667	**0**	4,060,000	30,000,000
Ending Balance	**$2,305,927**	**$2,136,667**	**$2,136,667**	**($0)**	**($0)**	**($0)**	**($0)**
Current Year Cash Added (Used)	**($915,404)**	**($169,260)**	**$0**	**($2,136,667)**	**$0**	**$0**	**$0**

28-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC WORKS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Road Use Tax	5,592,328	5,602,567	5,292,690	5,374,120	**5,414,830**	5,455,540	5,496,250
West 1st	0	0	0	0	**0**	0	0
Miscellaneous	66,018	1,332,604	10,000	250,000	**10,000**	10,000	10,000
Total	**$5,658,346**	**$6,935,171**	**$5,302,690**	**$5,624,120**	**$5,424,830**	**$5,465,540**	**$5,506,250**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	1,607,768	1,709,376	1,905,230	1,818,105	**2,187,520**	2,253,150	2,320,740
Commodities	488,212	507,798	668,960	507,863	**694,420**	715,250	736,710
Service & Charges	845,371	916,479	970,350	916,068	**1,136,900**	1,171,010	1,206,140
Capital Outlay	1,570,676	6,153,720	3,506,000	3,506,000	**3,258,340**	2,888,340	1,723,340
Debt Service	0	0	0	0	**0**	0	0
Transfers	352,426	365,680	393,060	393,060	**522,070**	537,730	553,860
Total	**$4,864,453**	**$9,653,053**	**$7,443,600**	**$7,141,096**	**$7,799,250**	**$7,565,480**	**$6,540,790**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full Time	19.50	20.50	21.50	21.50	**21.50**	21.50	21.50
Part Time	3.42	4.15	3.42	3.42	**3.42**	3.42	3.42
Total	**22.92**	**24.65**	**24.92**	**24.92**	**24.92**	**24.92**	**24.92**

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

STREET CONSTRUCTION FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	9,893,925	10,687,818	7,969,936	7,969,936	**6,452,960**	4,078,540	1,978,600
Total Revenues	5,658,346	6,935,171	5,302,690	5,624,120	**5,424,830**	5,465,540	5,506,250
Total Expenditures	4,864,453	9,653,053	7,443,600	7,141,096	**7,799,250**	7,565,480	6,540,790
Ending Balance	**10,687,818**	**7,969,936**	**5,829,026**	**6,452,960**	**4,078,540**	**1,978,600**	**944,060**
Current Year Cash Added (Used)	**793,893**	**(2,717,882)**	**(2,140,910)**	**(1,516,975)**	**(2,374,420)**	**(2,099,940)**	**(1,034,540)**

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC WORKS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Federal/State Funding	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
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
Debt Service	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

STREET IMPROVEMENT FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	0	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0
Ending Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Current Year Cash Added (Used)	**0**	**0**	**0**	**0**	**0**	**0**	**0**

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC WORKS

Division: PW/ARPA
Fund: ARPA Funds (410)
Program: Capital Projects

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Federal/State Funding	3,254,370	3,254,370	0	0	0	0	0
Interest	0	8,096	0	0	0	0	0
Total	**$3,254,370**	**$3,262,466**	**$0**	**$0**	**$0**	**$0**	**$0**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
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	636,335	5,400,000	2,230,501	400,000	3,250,000	0
Transfers	0	0	0	0	0	0	0
Total	**$0**	**$636,335**	**$5,400,000**	**$2,230,501**	**$400,000**	**$3,250,000**	**$0**

STREET IMPROVEMENT FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	0	3,254,370	5,880,501	5,880,501	**3,650,000**	3,250,000	0
Total Revenues	3,254,370	3,262,466	0	0	**0**	0	0
Total Expenditures	0	636,335	5,400,000	2,230,501	**400,000**	3,250,000	0
Ending Balance	**3,254,370**	**5,880,501**	**480,501**	**3,650,000**	**3,250,000**	**0**	**0**
Current Year Cash Added (Used)	**3,254,370**	**2,626,131**	**(5,400,000)**	**(2,230,501)**	**(400,000)**	**(3,250,000)**	**0**

07-Feb-24

Otherfnd

CITY OF CEDAR FALLS
FY2025 BUDGET
DEPARTMENT OF PUBLIC WORKS

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

Revenue	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Rental Fees	2,098,870	2,134,040	2,170,120	2,170,120	**2,368,630**	2,615,480	2,672,280
Interest	11,585	37,706	20,000	87,389	**20,000**	21,000	21,000
Miscellaneous	137,237	98,555	30,000	78,089	**30,000**	30,000	30,000
Total	**$2,247,692**	**$2,270,300**	**$2,220,120**	**$2,335,598**	**$2,418,630**	**$2,666,480**	**$2,723,280**

Expenditures	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Personal Services	539,690	569,647	636,090	616,780	**729,340**	751,220	773,760
Commodities	998,168	1,247,092	1,054,970	1,003,723	**1,056,580**	1,088,280	1,120,930
Service & Charges	202,198	313,338	354,060	340,104	**375,710**	386,980	398,590
Capital Outlay	458,557	545,251	475,000	475,000	**557,000**	440,000	430,000
Transfers	0	0	0	0	**0**	0	0
Total	**$2,198,612**	**$2,675,328**	**$2,520,120**	**$2,435,607**	**$2,718,630**	**$2,666,480**	**$2,723,280**

Auth. Positions	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Positions:							
Full Time	6.00	6.00	7.00	7.00	**7.00**	7.00	7.00
Part Time	1.23	1.23	0.50	0.50	**0.50**	0.50	0.50
Total	**7.23**	**7.23**	**7.50**	**7.50**	**7.50**	**7.50**	**7.50**

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

VEHICLE MAINTENANCE FUND SUMMARY

	Actual 2021/2022	Actual 2022/2023	Budgeted 2023/2024	Projected 2023/2024	Budgeted 2024/2025	Proposed 2025/2026	Proposed 2026/2027
Beginning Balance	3,000,238	3,049,318	2,644,290	2,644,290	**2,544,281**	2,244,281	2,244,281
Total Revenues	2,247,692	2,270,300	2,220,120	2,335,598	**2,418,630**	2,666,480	2,723,280
Total Expenditures	2,198,612	2,675,328	2,520,120	2,435,607	**2,718,630**	2,666,480	2,723,280
Ending Balance	**$3,049,318**	**$2,644,290**	**$2,344,290**	**$2,544,281**	**$2,244,281**	**$2,244,281**	**$2,244,281**
Current Year Cash Added (Used)	**$49,080**	**($405,028)**	**($300,000)**	**($100,009)**	**($300,000)**	**$0**	**$0**

Long-Term Debt

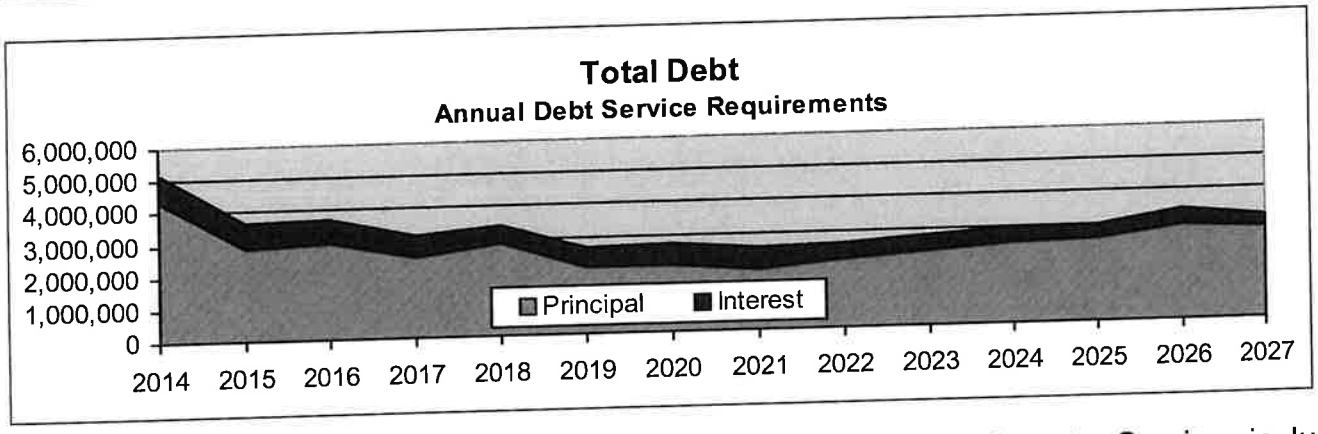
The Debt Service Fund is a legally required fund. The fund administers the payments for all of the City's general obligation debt, including payments on Tax Increment Financing bonds and payments on sewer and stormwater that are classified as general obligation. Revenue bonds are administered in the enterprise fund that is securing the debt. Currently the Sewer fund is the only enterprise funds with revenue 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 FY25 is $0.60 compared to $0.64 for FY24.

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

Year Ending	General Obligation Notes/Bonds	Total Interest	Total
2025	2,175,000	368,650	2,543,650
2026	2,250,000	298,000	2,548,000
2027	2,020,000	231,250	2,251,250
2028	2,075,000	168,200	2,243,200
2029	700,000	103,300	803,300
2030	730,000	80,000	810,000
2031	340,000	55,650	395,650
2032	355,000	45,450	400,450
2033	370,000	34,800	404,800
2034	385,000	23,700	408,700
2035	405,000	12,150	417,150
	$ 11,805,000	$ 1,421,150	$ 13,226,150

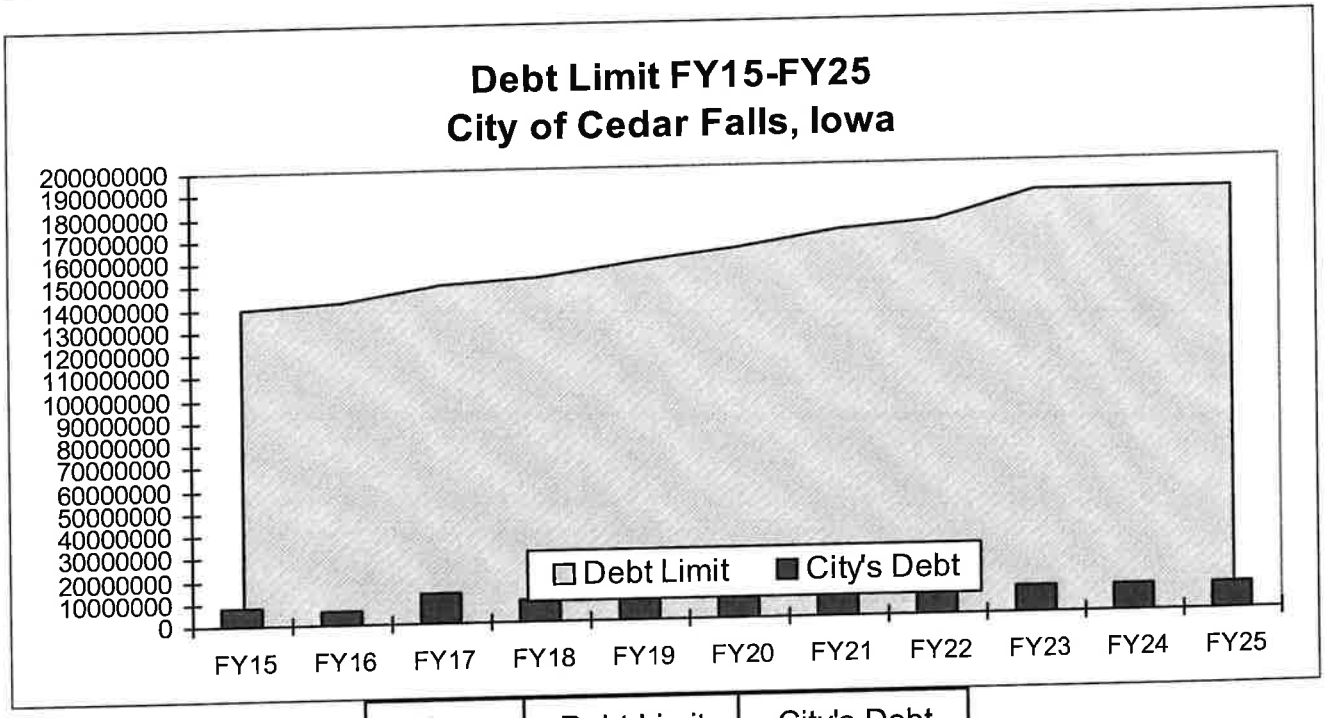
Table does not include the debt service to finance the sewer & water treatment facility upgrades through the State Revolving Fund and internal financing. The table also does not include the debt service on bonds expected to be sold in the calendar year 2024.



The City of Cedar Falls was upgraded to a Aaa rating from Moody's Investor Services in June 2020 for all general obligation issuances. This was a major achievement by the City. The upgrade was a result of strong financial management evidenced by a long history of strong cash reserves and liquidity, modest debt burden, and low fixed costs. This Aaa rating was maintained when the City sold the 2022 General Obligation Notes.

In 2022, the City issued $3,860,000 in General Obligation Capital Loan Notes. These proceeds will be used for various citywide projects, including Slope Repairs, Cedar Heights Drive Reconstruction, River Improvements, Greenhill Road & S. Main, Intersection improvements, Main Street Reconstruction, and City's new financial system.

During the calendar year 2024, the City may sell approximately $4,000,000 in General Obligation Bonds. These proceeds will be used for various citywide projects, including Aldrich Elementary School Connections, W. 22nd Street, W 23rd Street, and Main Street.



Year	Debt Limit	City's Debt
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	163,389,318	11,670,000
FY21	170,858,420	13,595,000
FY22	174,549,627	11,850,000
FY23	186,759,662	13,915,000
FY24	190,452,601	11,805,000
FY25	228,653,524	13,630,000 *

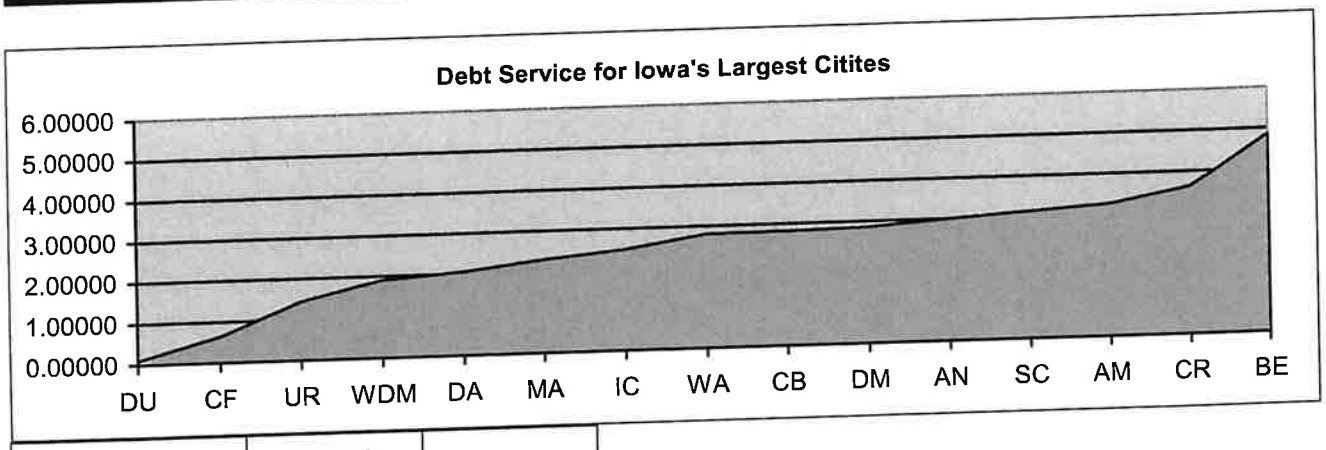
* estimate

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 may pay some of its debt service out of the General Fund 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	FY24 Debt Service	2020 Population
Dubuque	0.09748	59,667
Cedar Falls	**0.64456**	**40,713**
Urbandale	1.44000	45,580
W. Des Moines	1.91000	68,723
Davenport	2.05000	101,724
Marion	2.28704	41,535
Iowa City	2.47846	74,828
Waterloo	2.80302	67,314
Council Bluffs	2.82000	62,799
Des Moines	2.86000	214,133
Ankeny	3.00000	67,877
Sioux City	3.12603	85,797
Ames	3.25407	66,427
Cedar Rapids	3.62225	137,710
Bettendorf	4.85000	39,102
Average:	2.43819	

Cedar Falls' debt service levy is approximately $1.79 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 2025 is based upon actual property valuation on January 1, 2023.

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:

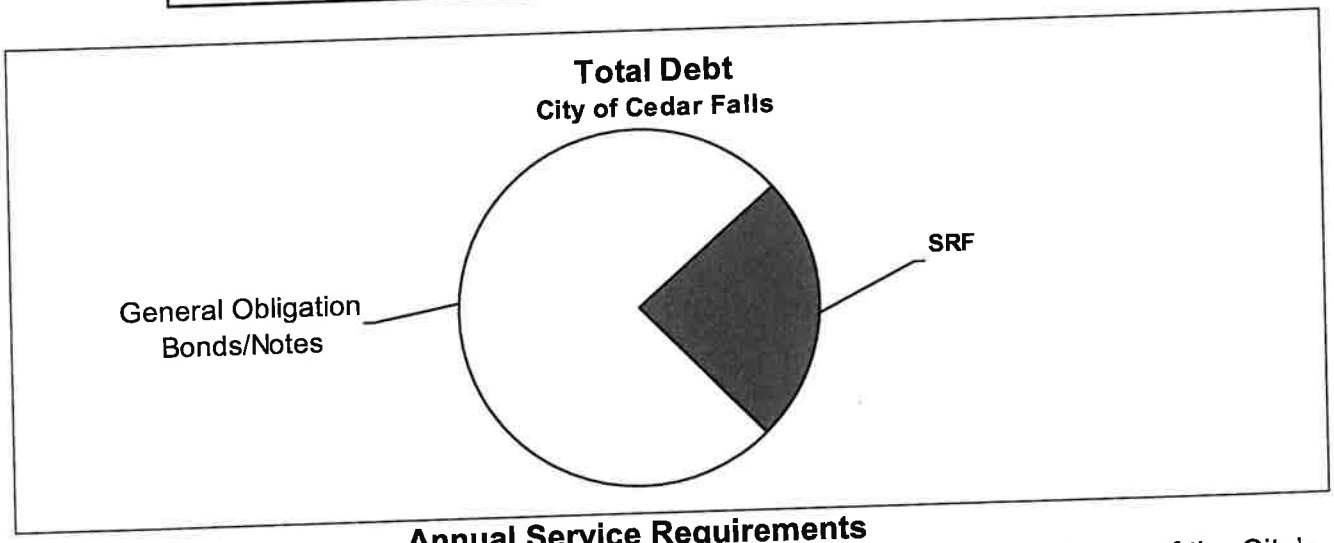
Estimated actual valuation of taxable property within the City - Jan 1, 2023	$ 4,573,070,482
Debt limit - 5% of total actual valuation	$ 228,653,524
Debt applicable to debt limit:	
General Obligation Bonds/Notes	13,630,000
General Obligation Bonds/Notes - CFU Communication Bonds	0
Legal Debt Margin	$ 215,023,524
Total net debt applicable to the limit as a percentage of debt limit	5.96%

Debt History
Legal Debt Margin

	2020	2021	2022	2023	2024
Debt Limit	$ 163,389,318	$ 170,858,420	$ 174,549,627	$ 186,759,662	$ 190,452,601
Total net debt applicable to limit	11,670,000	13,595,000	11,850,000	13,915,000	11,805,000
Legal debt margin	$ 151,719,318	$ 157,263,420	$ 162,699,627	$ 172,844,662	$ 178,647,601
Total net debt applicable to the limit as a percentage of Debt Limit	7.14%	7.96%	6.79%	7.45%	6.20%

Principal Annual Maturities
As of January 1, 2025

Year	SRF Revenue	General Obligation Notes/Bonds
2025	361,000	2,175,000
2026	373,000	2,250,000
2027	385,000	2,020,000
2028	397,000	2,075,000
2029	410,000	700,000
2030-2035	1,777,000	2,585,000
Total	3,703,000	11,805,000



Annual Service Requirements

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

Year	Sewer Bonds	General Obligation Notes/Bonds
2025	435,060	2,543,650
2026	439,840	2,548,000
2027	444,380	2,251,250
2028	448,680	2,243,200
2029	453,740	803,300
2030-2035	1,867,280	2,836,750
Total	4,088,980	13,226,150

City of Cedar Falls
Outstanding Bond Report
As of January 1, 2025

Bonded Debt Description	Maturity Date	General Obligation Bonds/Notes	Utility Bonds	Revenue Bonds
Capital Loan Notes	06/01/30	2,275,000		
Capital Loan Notes	06/01/26	575,000		
Capital Loan Notes	06/01/35	3,610,000		
Capital Loan Notes - Sewer	06/01/28	2,600,000		
2012 Sewer Internal Financing*	06/01/35	7,255,000		
General Obligation Bonds	06/01/28	1,325,000		
GO Bonds - Sewer	06/01/28	995,000		
GO Bonds - Stormwater	06/01/28	425,000		
SRF	06/01/33			3,703,000
Total		**$19,060,000**	**$0**	**$3,703,000**

*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 FY25

Bonds Due 06/30/25	Principal	Interest	Total
2020 Capital Loan Notes	355,000	45,500	400,500
Sewer SRF Loan	361,000	74,060	435,060
2016 GO Bonds	285,000	11,500	296,500
2018 GO Bonds	310,000	56,100	366,100
2024 Capital Loan Notes	260,000	143,400	403,400
2018 Sewer Bonds	235,000	42,150	277,150
2018 Stormwater Bonds	100,000	18,000	118,000
2016 Sewer Bonds	630,000	52,000	682,000
	$ 2,536,000	**$ 442,710**	**$ 2,978,710**

If bonds are sold after the FY25 budget certification date, debt service in FY25 on those bonds will be budgeted in FY26.

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. <u>Debt Limit:</u>

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. Use of self-financing or cash will be used to fund one-time capital projects if excess cash reserves exist.

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 was 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 Aldrich Elementary School Connections and a new fire aerial truck. The GO funding for these projects are estimated at $4.6 million. The school connection project is scheduled for FY24-FY27, and the fire truck project is scheduled for FY28. 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 2024 has already been sold and those projects are funded. Any GO revenue source of 2024 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 7% per year for 5 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 $125.6 million for Nutrient Removal Upgrade. ARPA funds in the amount of $3.8 million will be used to help offset some costs related to this project. 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.

Also included on the CIP schedule are two large contributions to community wide projects. These projects are the new pool at the High School and UNI Dome Renovations. These projects do not affect GO sales but do affect other funding sources.

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.

CHANGES TO CIP:

During the FY25 Budget process, changes to projects in the FY25 column were reprogrammed from the current year. Because these changes only affect the general revenue funding or capital projects funding, the bonding effects on the next few pages do not change. In addition, because the CIP was formally adopted prior to the development of the budget, the CIP as formally adopted by the City Council is presented in this section. However, the following changes were made as part of the budget approval and should be considered when using the CIP document:

Item #54 Community-wide Strategic Plan - $15,000 of the general revenue funding will be paid from FY24 carryover funds.
Item #55 Comprehensive Plan & Zoning Code Update - $87,500 of the general revenue funding will be paid from FY24 carryover funds.
Item #56 Conversion of Rental Homes back to Owner Occupied - $100,000 of the general revenue funding was removed from the FY25 budget.
Item #149 Cemetery Columbariums - $70,000 of the general revenue funding was moved to capital projects funding.
Item #169 Building Exterior Weather Proofing - $60,000 of the general revenue funding was moved to capital projects funding.
Item #172 LED Lighting Upgrade – Library - $30,000 of the general revenue funding was moved to capital projects funding.
Item #173 Library Atrium Windows - $10,000 of the general revenue funding was moved to capital projects funding.
Item #176 Public Works Building Maintenance - $13,330 of the general revenue funding was moved to capital projects funding.
Item #188 Siren Replacement - $5,000 of the general revenue funding was moved to capital projects funding.

01/25/24

FY24-29 CIP
Revenue Change Projections

			Projected Revenue Change	
Fiscal Year	Committed Debt Service	Payment Include FY24- 29 CIP	Amount	Percent
24	1,471,350	1,471,350	409,600	1.73%
25	1,466,500	1,864,072	392,722	1.63%
26	1,470,200	1,915,069	50,997	0.21%
27	1,175,350	2,031,040	115,972	0.47%
28	1,175,000	2,081,542	50,501	0.20%
29	803,300	2,240,833	159,291	0.64%
30	810,000	2,320,706	79,874	0.32%

1. Proposed issuance of $3,978,500 in FY24, $4,002,510 in FY26 and $5,106,250 in FY28.

   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.

01/25/24

FY24-29 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
24	1.73%	0.1989	$11.40	$623.01
25	1.63%	0.1857	$11.59	$633.16
26	0.21%	0.0241	$11.61	$634.48
27	0.47%	0.0548	$11.66	$637.47
28	0.20%	0.0239	$11.69	$638.78
29	0.64%	0.0753	$11.76	$642.90
30	0.32%	0.0378	$11.80	$644.96

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 FY24-29 CIP is a 2.15% percent increase or $93.68 more in property taxes paid on an existing $100,000 home from FY24-FY29.

FY24 - 29 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
24	13,915,000	3,978,500	17,893,500	9.42%
25	11,805,000	3,700,283	15,505,283	8.16%
26	9,630,000	7,368,933	16,998,933	8.95%
27	7,380,000	6,734,311	14,114,311	7.43%
28	5,360,000	11,136,049	16,496,049	8.68%
29	3,285,000	10,032,598	13,317,598	7.01%
30	2,585,000	8,822,869	11,407,869	6.01%

FY24 - 29 CIP
Debt Limit Projections
All G.O. Debt Less Direct Revenue Supported Debt

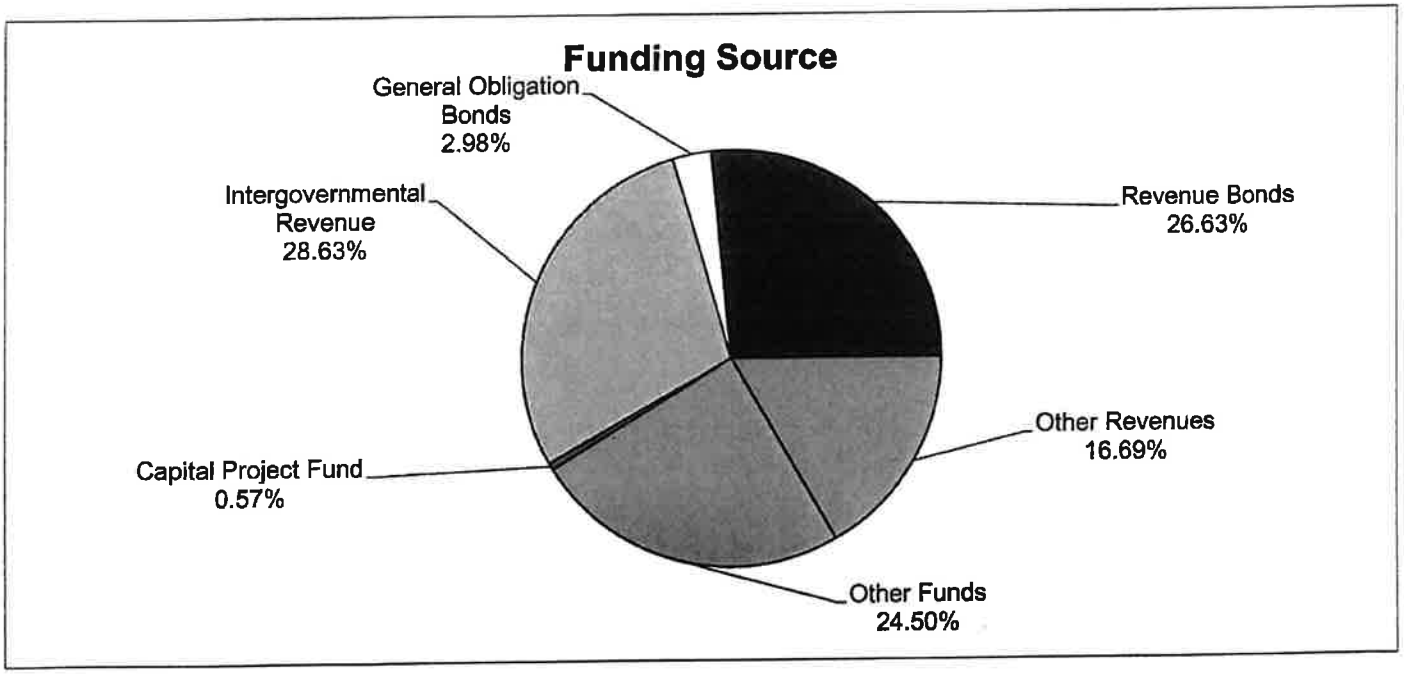
Fiscal Year (Start)	Current Principal Outstanding	Proposed Net Debt Incurred	New Principal Outstanding	Percent of Current Debt Limit
24	8,960,000	3,978,500	12,938,500	6.81%
25	7,785,000	3,700,283	11,485,283	6.05%
26	6,575,000	7,368,933	13,943,933	7.34%
27	5,320,000	6,734,311	12,054,311	6.35%
28	4,320,000	11,136,049	15,456,049	8.14%
29	3,285,000	10,032,598	13,317,598	7.01%
30	2,585,000	8,822,869	11,407,869	6.01%

24cip final.xls

FY24 - FY29 CAPITAL IMPROVEMENTS PROGRAM SUMMARY
CITY OF CEDAR FALLS

EXPENDITURES	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
Finance & Business Operations	$6,827,070	$8,853,040	$10,777,330	$8,803,030	$5,945,770	$11,577,580	$52,783,820
Community Development	36,663,600	30,595,430	18,345,620	3,794,950	7,721,700	1,155,450	$98,276,750
Public Works	43,959,200	32,947,000	26,796,000	41,963,000	106,518,000	63,813,000	$315,996,200
Public Safety Services	283,760	340,000	278,000	655,040	272,000	317,000	$2,145,800
TOTAL	**$87,733,630**	**$72,735,470**	**$56,196,950**	**$55,216,020**	**$120,457,470**	**$76,863,030**	**$469,202,570**

FUNDING SOURCES	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
Other Funds	$33,920,030	$32,074,960	$28,167,070	$5,922,500	$10,123,000	$4,757,000	$114,964,560
Capital Project Fund	1,311,600	443,500	272,500	210,000	210,000	210,000	$2,657,600
Intergovernmental Revenue	22,298,850	20,584,870	12,471,950	8,171,480	66,008,620	4,805,450	$134,341,220
General Obligation Bonds	1,863,550	2,919,500	2,582,000	1,360,510	4,263,250	973,000	$13,961,810
Revenue Bonds	900,000	0	4,060,000	30,000,000	35,000,000	55,000,000	$124,960,000
Other Revenues	27,439,600	16,712,640	8,643,430	9,551,530	4,852,600	11,117,580	$78,317,380
TOTAL	**$87,733,630**	**$72,735,470**	**$56,196,950**	**$55,216,020**	**$120,457,470**	**$76,863,030**	**$469,202,570**



FY24 - FY29 CAPITAL IMPROVEMENTS PROGRAM
CITY OF CEDAR FALLS, IOWA

New FY24

Presented to City Council/Planning & Zoning Comm: 2-Jan-2024
Approved by the City Council: 16-Jan-2024
Resolution Number: 23,452

#	PROJECT OR PROGRAM	DEPT/ DIV.	FY24 FUNDING SOURCE	FY24 FUNDING AMOUNT	FY25 FUNDING SOURCE	FY25 FUNDING AMOUNT	FY26 FUNDING SOURCE	FY26 FUNDING AMOUNT	FY27 FUNDING SOURCE	FY27 FUNDING AMOUNT	FY28 FUNDING SOURCE	FY28 FUNDING AMOUNT	FY29 FUNDING SOURCE	FY29 FUNDING AMOUNT	SUBTOTAL FUNDING SOURCE	SUBTOTAL FUNDING AMOUNT	TOTAL FUNDING AMOUNT
1	Annual TIF Rebates	AD/ED	TIF-UN	91,650	TIF-UN	53,390	TIF-UN	34,180	TIF-UN	30,630	TIF-UN	21,230	TIF-UN	21,230	TIF-UN	252,310	**9,486,820**
			TIF-CH	64,450							TIF-CH	118,780	TIF-CH	118,780	TIF-CH	302,010	
			TIF-DT	1,602,470	TIF-DT	1,597,150	TIF-DT	1,597,150	TIF-DT	1,517,400	TIF-DT	1,329,760	TIF-DT	1,288,570	TIF-DT	8,932,500	
2	Gibson Property Development - Phase I-II	ADM/ED			TIF-STH	1,425,000	TIF-STH	1,875,000	TIF-STH	350,000					TIF-STH	3,650,000	**3,650,000**
3	Gibson Property Development - Phase III-V	ADM/ED											TIF-STH	8,223,000	TIF-STH	8,223,000	**8,223,000**
4	Industrial Park Expansion (Phase I)	ADM/ED	TIF-UN	500,000											TIF-UN	500,000	**500,000**
5	Industrial Park Expansion (Phase II)	ADM/ED			EDF	3,000,000									EDF	3,000,000	**3,000,000**
6	Industrial Park Expansion (Phase III)	ADM/ED					TIF-SWCF	410,000	TIF-SWCF	4,700,000					TIF-SWCF	5,110,000	**5,110,000**
7	Industrial Park Land Acquisition	ADM/ED					EDF	4,000,000			EDF	1,500,000			EDF	5,500,000	**5,500,000**
8	Northern Industrial Park: Insurance and Maintenance	ADM/ED	EDF	30,000	EDF	30,000	EDF	30,000	EDF	30,000	EDF	30,000	EDF	30,000	EDF	180,000	**180,000**
9	Bond Fees	FBO/ADM	GO 2024	50,000			GO 2026	50,000			GO 2028	50,000			**GO**	**150,000**	**150,000**
10	Capitalized Interest	FBO/ADM	GO 2024	150,000			GO 2026	150,000			GO 2028	150,000			**GO**	**450,000**	**450,000**
11	Vehicle Replacement Program	FBO/ADM	SCF	1,192,200	SCF	75,000	SCF	450,000	SCF	450,000	SCF	450,000	SCF	450,000	SCF	3,067,200	**7,444,050**
					SRF	225,000	SRF	35,000	SRF	35,000	SRF	35,000	SRF	35,000	SRF	365,000	
					CTF	55,000									CTF	55,000	
			REF	624,850	REF	125,000	REF	200,000	REF	200,000	REF	200,000	REF	200,000	REF	1,549,850	
			VRF	345,000	VRF	462,000	VRF	400,000	VRF	400,000	VRF	400,000	VRF	400,000	VRF	2,407,000	
12	Broadcast Lenses	FBO/CTV	CTF	30,000	CTF	80,000	CTF	45,000							CTF	155,000	**155,000**
13	Cable TV Equipment Upgrades	FBO/CTV	CTF	100,000	CTF	100,000	CTF	100,000	CTF	100,000	CTF	100,000	CTF	100,000	CTF	600,000	**600,000**
14	Master Control Server	FBO/CTV	CTF	55,000											CTF	55,000	**55,000**
15	Video Switcher/Replay replacement	FBO/CTV					CTF	70,000	CTF	40,000					CTF	110,000	**110,000**
16	Camera's - Installation, Maintenance & Replacements	FBO/IS	GO 2022	20,000	GO 2024	70,000	GO 2024	75,000	GO 2026	75,000	GO 2028	50,000	GO 2028	50,000	**GO**	**340,000**	**440,000**
					DPR	20,000	DPR	20,000	DPR	20,000	DPR	20,000	DPR	20,000	DPR	100,000	
17	City Mobile App	FBO/IS	DPR	1,950											DPR	1,950	**1,950**
18	Community Development Software	FBO/IS					DPR	150,000	DPR	150,000	DPR	150,000	DPR	150,000	DPR	600,000	**920,000**
					GO 2024	320,000									**GO**	**320,000**	
19	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**
20	Copier Fleet	FBO/IS									DPR	120,000			DPR	120,000	**120,000**
21	Document Imaging	FBO/IS	DPR	6,000	DPR	6,000	DPR	6,000	DPR	20,000	DPR	6,000	DPR	6,000	DPR	50,000	**50,000**
22	Door Lock System	FBO/IS	CP	50,400											CP	50,400	**60,000**
			DPR	9,600											DPR	9,600	
23	Financial & Human Capital Software	FBO/IS	GO 2022	300,000											**GO**	**300,000**	**2,805,000**
			DPR	800,000	DPR	350,000	DPR	350,000	DPR	350,000	DPR	350,000	DPR	305,000	DPR	2,505,000	
24	GIS/Mapping Updates	FBO/IS	DPR	15,000	DPR	15,000	DPR	15,000	DPR	30,000	DPR	15,000	DPR	15,000	DPR	105,000	**105,000**
25	Mid-Range Operating System Upgrade	FBO/IS	DPR	4,500	DPR	4,500									DPR	9,000	**9,000**
26	Mobile Data Computer Replacement - Police	FBO/IS	DPR	15,000	DPR	15,000	DPR	15,000	DPR	15,000	DPR	15,000	DPR	15,000	DPR	90,000	**90,000**
27	Network Upgrades	FBO/IS	DPR	140,000	DPR	75,000	DPR	150,000	DPR	140,000	DPR	30,000			DPR	535,000	**535,000**
28	Penetration Security Testing Services	FBO/IS	DPR	80,000	DPR	80,000	DPR	80,000	DPR	80,000	DPR	80,000	DPR	80,000	DPR	480,000	**480,000**
29	Work Order Management Software	FBO/IS	DPR	25,000											DPR	25,000	**25,000**
30	Library Automated Materials Handler	FBO/LIBRARY	GO 2024	86,000											**GO**	**86,000**	**189,000**
			CF	103,000											CF	* 103,000	
31	Youth Department Service Desk Replacement	FBO/LIBRARY									CF	55,000			CF	* 55,000	**55,000**
32	Replacement of Community Center Tables and Chairs	FBO/COMM CTR			GO 2024	50,000									**GO**	**50,000**	**50,000**
33	Parking Lot: City Hall	FBO/PARKING	TIF-DT	150,000											TIF-DT	150,000	**150,000**
34	Parking Lot: Downtown Lot Improvements	FBO/PARKING			TIF-DT	150,000	TIF-DT	150,000							TIF-DT	300,000	**300,000**
35	Parking Lot: Downtown Parking Ramp Study	FBO/PARKING	TIF-DT	100,000											TIF-DT	100,000	**100,000**

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36	Parking Lot: Gateway Park Parking Lot & Lighting	FBO/PARKING					GO 2026	250,000							GO		250,000	250,000
37	Parking Lot: Pheasant Ridge Pro Shop	FBO/PARKING									GO 2028	300,000			GO		300,000	600,000
											GIF	300,000			GIF		300,000	
38	Parking Equipment/Technology Replacement - College Hill	FBO/PARKING			TIF-CH	50,000									TIF-CH		50,000	50,000
39	Parking Equipment/Technology Replacement - Downtown	FBO/PARKING			TIF-DT	350,000									TIF-DT		350,000	350,000
40	Postage Machine Replacement	FBO/PUB RECORD	GR	15,000											GR		15,000	15,000
41	CDBG Projects	CD/CDBG	CDBG	93,950	CDBG	93,950	CDBG	93,950	CDBG	93,950	CDBG	93,950	CDBG	93,950	CDBG	*	563,700	563,700
42	Consolidated Plan	CD/CDBG	CDBG	10,000									CDBG	10,000	CDBG	*	20,000	80,000
			HCV	5,000									HCV	5,000	HCV	*	10,000	
			GR	25,000									GR	25,000	GR		50,000	
43	Owner Occupied Rehabilitation	CD/CDBG	CDBG	67,000	CDBG	50,000	CDBG	50,000	CDBG	50,000	CDBG	50,000	CDBG	50,000	CDBG	*	317,000	857,000
			HOME	90,000	HOME	90,000	HOME	90,000	HOME	90,000	HOME	90,000	HOME	90,000	HOME	*	540,000	
44	Renter Occupied Rehabilitation	CD/CDBG	CDBG	33,500	CDBG	33,500	CDBG	33,500	CDBG	33,500	CDBG	33,500	CDBG	33,500	CDBG	*	201,000	201,000
45	Code Enforcement, Property Clean-up, Condemnation	CD/INSPECT	CP	45,000	CP	45,000	CP	45,000	CP	45,000	CP	45,000	CP	45,000	CP		270,000	270,000
46	Hearst Center Expansion	CD/INSPECT							PRIV	875,000	PRIV	1,495,000			PRIV	*	2,370,000	8,300,000
							GO 2026	320,000			GO 2028	590,000			GO		910,000	
											CF	750,000			CF	*	750,000	
											GFS	1,240,000			GFS		1,240,000	
									F/S	675,000	F/S	675,000			F/S	*	1,350,000	
							CIF	180,000							CIF		180,000	
									BHCG	750,000	BHCG	750,000			BHCG	*	1,500,000	
47	Land Acquisition - School Administration Site	CD/INSPECT									GFS	210,000			GFS		210,000	210,000
48	Pedestrian way from Andy Ave. to Aldrich Elementary	CD/INSPECT									GO 2028	18,750			GO		18,750	18,750
49	Pheasant Ridge Pro Shop and Cart Storage Repairs	CD/INSPECT	GIF	45,000			GIF	50,000			GIF	50,000			GIF		145,000	145,000
50	UNI Dome Renovation	CD/INSPECT			EDF	1,250,000	EDF	1,250,000	EDF	500,000					EDF		3,000,000	50,000,000
			UNI	16,666,670	UNI	15,416,660	UNI	14,916,670							UNI	*	47,000,000	
51	Bike Network on-street Signage	CD/PLAN	SCF	5,000	SCF	5,000	SCF	5,000	SCF	5,000	SCF	5,000	SCF	5,000	SCF		30,000	30,000
52	Bus Shelters & Related Amenities	CD/PLAN			MET	15,000			MET	15,000			MET	15,000	MET	*	45,000	45,000
53	Cedar River Safety and Recreational River Improvements Phase I	CD/PLAN	ER	1,700,000											ER		1,700,000	6,703,550
					PRIV	500,000									PRIV	*	500,000	
					BHCG	1,500,000									BHCG	*	1,500,000	
			TRC	400,000											TRC		400,000	
			H/M-PK	70,000											H/M-PK		70,000	
			GFS	300,000											GFS		300,000	
			GO 2022	288,550			GO 2022	70,000							GO		358,550	
			GR	150,000											GR		150,000	
					F/S	1,725,000									F/S	*	1,725,000	
54	Community-wide Strategic Plan	CD/PLAN			PRIV	15,000									PRIV	*	15,000	30,000
					GR	15,000									GR		15,000	
55	Comprehensive Plan and Zoning Code Update	CD/PLAN			GR	87,500	GR	87,500							GR		175,000	175,000
56	Conversion of rental homes back to owner-occupied	CD/PLAN	GR	20,000	GR	100,000	GR	100,000	GR	100,000					GR		320,000	320,000
57	Historic Reconnaissance Survey of Overman Park Neighborhood	CD/PLAN	F/S	2,400	F/S	8,600									F/S	*	11,000	13,400
			GR	1,000	GR	1,400									GR		2,400	
58	Parks and Public Lands Master Plan	CD/PLAN			CTL	75,000	CTL	75,000							CTL		150,000	150,000
59	Property/Flood Buyouts	CD/PLAN	F/S	415,000	F/S	3,216,820									F/S	*	3,631,820	4,452,820
			CP	300,000	CP	241,000	CP	70,000	CP	70,000	CP	70,000	CP	70,000	CP		821,000	

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60	**Support for Historical Society Enhance Iowa Grant**	CD/PLAN					H/M-VT	33,000	H/M-VT	17,000					H/M-VT		50,000	**50,000**
61	**Vision Plan & Zoning - College Hill Area**	CD/PLAN			TIF-CH	16,600	TIF-CH	16,600							TIF-CH		33,200	**100,000**
					GR	33,400	GR	33,400							GR		66,800	
62	**Vision Plan & Zoning - High School/Sartori Hospital Area**	CD/PLAN					HT	37,500	HT	37,500					HT		75,000	**150,000**
							GR	37,500	GR	37,500					GR		75,000	
63	**Vision Plan & Zoning - University Ave. Area**	CD/PLAN							GR	75,000	GR	75,000			GR		150,000	**150,000**
64	**Wayfinding Signage Plan**	CD/PLAN					H/M-VT	30,000							H/M-VT		30,000	**30,000**
65	**Ballfield Fencing Spot Repair**	CD/REC	SBPF	3,000	SBPF	3,000	SBPF	3,000	SBPF	3,000	SBPF	3,000	SBPF	3,000	SBPF		18,000	**18,000**
66	**Birdsall Park Renovation - Phase I**	CD/REC					GO 2026	300,000			GO 2026	610,000			**GO**		**910,000**	**1,800,000**
													F/S	100,000	F/S	*	100,000	
													SCHOOLS	250,000	SCHOOLS	*	250,000	
											PRIV	170,000			PRIV	*	170,000	
													H/M-PK	150,000	H/M-PK		150,000	
											SBPF	80,000			SBPF		80,000	
											CTL	40,000	CTL	100,000	CTL		140,000	
67	**Dugout Covers - Birdsall Park**	CD/REC					SBPF	107,000							SBPF		107,000	**107,000**
68	**Facility Improvements - Rec Center**	CD/REC	RCCIP	10,000											RCCIP		10,000	**10,000**
69	**Facility Improvements & Security - Rec Center**	CD/REC			RCCIP	75,000									RCCIP		75,000	**75,000**
70	**New HS Pool**	CD/REC	RCCIP	1,400,000											RCCIP		1,400,000	**21,000,000**
			SCHOOLS	8,100,000											SCHOOLS	*	8,100,000	
			EDF	500,000											EDF		500,000	
					BHC	150,000									BHC	*	150,000	
					F/S	950,000									F/S	*	950,000	
			BHCG	300,000	BHCG	600,000									BHCG	*	900,000	
			PRIV	2,900,000											PRIV	*	2,900,000	
			GFS	2,100,000	GFS	4,000,000									GFS		6,100,000	
71	**Orchard Hill Park - Pickleball Expansion**	CD/REC	GO 2024	50,000											**GO**		**50,000**	**525,000**
			GFS	100,000											**GFS**		100,000	
			PRIV	225,000											PRIV	*	225,000	
			CTL	150,000											CTL		150,000	
72	**Outdoor Fitness Park**	CD/REC									NFG	30,000			NFG	*	30,000	**150,000**
											PRIV	120,000			PRIV	*	120,000	
73	**Park Renovations**	CD/REC			CTL	75,000	CTL	75,000	CTL	75,000	CTL	75,000	CTL	75,000	CTL		375,000	**375,000**
74	**Turf Replacement Robinson Dresser**	CD/REC									GO 2028	87,500			**GO**		**87,500**	**175,000**
											RCCIP	87,500			**RCCIP**		**87,500**	
75	**Wind Screen Fence Repair-Tennis Courts**	CD/REC			UNI	4,500	UNI	4,500							UNI	*	9,000	**27,000**
					SCHOOLS	4,500	SCHOOLS	4,500							SCHOOLS	*	9,000	
					RCCIP	4,500	RCCIP	4,500							RCCIP		9,000	
76	**Falls-Cabanas**	CD/REC			RCCIP	25,000									RCCIP		25,000	**25,000**
77	**Falls-Maintenance**	CD/REC	RCCIP	55,000	RCCIP	80,000	RCCIP	50,000	RCCIP	35,000	RCCIP	35,000	RCCIP	35,000	RCCIP		290,000	**290,000**
78	**Falls-Splash Feature**	CD/REC							RCCIP	70,000					RCCIP		70,000	**70,000**
79	**Hearst Center Master Plan**	CD/CULT	ACB	6,550											ACB		6,550	**7,530**
			CIF	980											CIF		980	

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80	Hearst Center Fundraising Feasibility Study	CD/CULT	ACB	7,500	ACB	7,500	ACB	7,500	ACB	7,500	ACB	7,500			ACB		37,500	**150,000**
							PRIV	25,000	PRIV	25,000	PRIV	25,000			PRIV	*	75,000	
			FRIEND	7,500	FRIEND	7,500	FRIEND	7,500	FRIEND	7,500	FRIEND	7,500			FRIEND	*	37,500	
81	RAGBRAI Start Up Funds	CD/V&T					TRC	5,000							TRC		5,000	**5,000**
82	Replacement of Street Banners	CD/V&T					TRC	2,500	TRC	2,500	TRC	2,500			TRC		7,500	**7,500**
83	Tourism Market Study	CD/V&T			TRC	40,000									TRC		40,000	**40,000**
84	Visitor Center-Cedar Falls 3D Sign	CD/V&T					TRC	25,000							TRC		25,000	**25,000**
85	Visitor Center-Interior Painting & Updates	CD/V&T	TRC	15,000											TRC		15,000	**15,000**
86	Visitor Center-Patio Repair & Furnishing	CD/V&T			TRC	29,500									TRC		29,500	**29,500**
87	Entrance Signage Replacement & Upgrade	CD/V&T					EDF	75,000	EDF	75,000	EDF	100,000			EDF		250,000	**300,000**
							H/M-VT	25,000	H/M-VT	25,000					H/M-VT		50,000	
88	Visitor Center Sign	CD/V&T			TRC	5,000									TRC		5,000	**5,000**
89	Bridges/Culverts: Hudson Road Bridge Deck Overlay	PW/ENG			LST	900,000									LST		900,000	**900,000**
90	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**
91	Bridges/Culverts: Katowski Drive Box Culvert Replacement	PW/ENG	STW	100,000	STW	100,000									STW		200,000	**490,000**
			LST	140,000	LST	140,000									LST		280,000	
			GO 2024	10,000											**GO**		**10,000**	
92	Bridges/Culverts: Olive Street Box Culvert Replacement	PW/ENG	TIF-CH	540,000											TIF-CH		540,000	**540,000**
93	Bridges/Culverts: Ridgeway Avenue Bridge Replacement	PW/ENG			TIF-STH	185,000									TIF-STH		185,000	**665,000**
					F/S	480,000									F/S	*	480,000	
94	Bridges/Culverts: Tremont Street Bridge Replacement	PW/ENG					GO 2026	15,000	GO 2026	165,000					**GO**		**180,000**	**495,000**
									LST	200,000					LST		200,000	
									SCF	115,000					SCF		115,000	
95	Industrial & City Development: Infrastructure Oversizing	PW/ENG	CP	50,000	CP	50,000	CP	50,000	CP	50,000	CP	50,000	CP	50,000	CP		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: Gibson Property Extension	PW/ENG					TIF-STH	90,000	TIF-STH	300,000					TIF-STH		390,000	**390,000**
97	Sanitary Sewer: Northern Industrial Park Realignment	PW/ENG											TIF-UN	550,000	TIF-UN		550,000	**550,000**
98	Sanitary Sewer: Pheasant Ridge Water/Sewer Connection	PW/ENG									GIF	110,000			GIF		110,000	**110,000**
99	Sanitary Sewer: S. Main Street Sanitary Sewer Extension	PW/ENG	SRF	330,000											SRF		330,000	**1,080,000**
			SA	750,000											SA	*	750,000	
100	Sanitary Sewer: SW Branch of Dry Run Creek Extension	PW/ENG					SRB-2026	2,310,000							**SRB**		**2,310,000**	**2,310,000**
101	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**
102	Sidewalks/Trails: Autumn Ridge Sidewalk Infill	PW/ENG											GO 2028	65,000	**GO**		**65,000**	**65,000**
103	Sidewalks/Trails: Danish Drive Infill	PW/ENG									GO 2028	10,000			**GO**		**10,000**	**10,000**
104	Sidewalks/Trails: Devlin Circle Sidewalk Infill	PW/ENG									GO 2028	10,000			**GO**		**10,000**	**10,000**
105	Sidewalks/Trails: Grand Avenue Trail Infill (Bronson to Galloway)	PW/ENG											GO 2028	130,000	**GO**		**130,000**	**130,000**
106	Sidewalks/Trails: Lake Street Trail	PW/ENG	GO 2022	10,000											**GO**		**10,000**	**10,000**
107	Sidewalks/Trails: Lloyd Lane Sidewalk Infill	PW/ENG							GO 2026	45,000					**GO**		**45,000**	**45,000**
108	Sidewalks/Trails: Magnolia Drive Sidewalk Infill	PW/ENG									GO 2028	10,000			**GO**		**10,000**	**10,000**
109	Sidewalks/Trails: McClain Drive Sidewalk Infill	PW/ENG									GO 2028	100,000			**GO**		**100,000**	**100,000**
110	Sidewalks/Trails: Reconstruction Program	PW/ENG	GO 2024	100,000	GO 2024	100,000	GO 2026	100,000	GO 2026	100,000	GO 2028	100,000	GO 2028	100,000	**GO**		**600,000**	**600,000**
111	Sidewalks/Trails: Trail Oversizing	PW/ENG	CP	20,000	CP	20,000	CP	20,000	CP	20,000	CP	20,000	CP	20,000	CP		120,000	**120,000**
112	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**
113	Sidewalks/Trails: Union Road Trail Phase II	PW/ENG	GO 2020	16,000											**GO**		**16,000**	**16,000**

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114	Sidewalks/Trails: W. 20th Street Sidewalk Infill	PW/ENG	GO 2024	50,000											GO		50,000	50,000
115	Storm Water: Bluff St. & W. 7th St. Drainage Improvements	PW/ENG					SCF	100,000							SCF		100,000	100,000
116	Storm Water: Drainage Studies	PW/ENG	F/S	221,000											F/S	*	221,000	492,000
			STW	100,000	STW	21,000			STW	75,000			STW	75,000	STW		271,000	
117	Storm Water: Northern Cedar Falls Storm Sewer Extension	PW/ENG							GO 2028	480,000					GO		480,000	480,000
118	Storm Water: Slope Repair (Greenwood Cemetery)	PW/ENG	GO 2022	110,000											GO		110,000	865,000
			STW	395,000	STW	360,000									STW		755,000	
119	Storm Water: Slope Repair (W. Ridgewood Dr.)	PW/ENG	STW	415,000											STW		415,000	415,000
120	Storm Water: Storm Sewer Extension to North College Street	PW/ENG									GO 2028	10,000			GO		10,000	75,000
											STW	65,000			STW		65,000	
121	Storm Water: University Avenue Bioretention Swales/Cells	PW/ENG	STW	6,000											STW		6,000	6,000
122	Streets: Aldrich Elementary School Connections	PW/ENG	CP	821,200											CP		821,200	6,121,200
					SA	1,262,500	SA	1,100,000	SA	162,500					SA	*	2,525,000	
					GO 2024	1,262,500	GO 2026	1,100,000	GO 2026	162,500					GO		2,525,000	
			SCF	250,000											SCF		250,000	
123	Streets: Alley Reconstruction Program	PW/ENG	STW	85,000	STW	85,000	STW	85,000	STW	85,000	STW	85,000	STW	85,000	STW		510,000	2,620,000
			F/S	61,000											F/S	*	61,000	
					TIF-DT	80,000	TIF-DT	80,000	TIF-DT	80,000	TIF-DT	80,000	TIF-DT	80,000	TIF-DT		400,000	
			SCF	399,000	SCF	250,000	SCF	250,000	SCF	250,000	SCF	250,000	SCF	250,000	SCF		1,649,000	
124	Streets: Annual Street Repair Program (Resurfacing & Reconstruction)	PW/ENG	LST	4,310,000	LST	4,320,000	LST	4,320,000	LST	4,320,000	LST	3,960,000	LST	3,960,000	LST		25,190,000	28,400,000
			GO 2024	100,000	GO 2024	100,000	GO 2026	100,000	GO 2026	100,000	GO 2028	15,000	GO 2028	15,000	GO		430,000	
			SRF	250,000	SRF	250,000	SRF	250,000	SRF	250,000	SRF	250,000	SRF	250,000	SRF		1,500,000	
			SCF	200,000	SCF	200,000	SCF	200,000	SCF	200,000	SCF	240,000	SCF	240,000	SCF		1,280,000	
125	Streets: Cedar Heights Drive Reconstruction	PW/ENG	F/S	170,000											F/S	*	170,000	196,000
			SCF	13,000											SCF		13,000	
			LST	13,000											LST		13,000	
126	Streets: Center Street Improvements	PW/ENG	STW	100,000											STW		100,000	150,000
	(ER Total Funding = $800,000)		PRIV	50,000											PRIV	*	50,000	
127	Streets: Greenhill Road & Coneflower Intersection Widening	PW/ENG							GO 2026	80,000					GO		80,000	930,000
											LST	61,170			LST		61,170	
											PRIV	101,830			PRIV	*	101,830	
											SCF	687,000			SCF		687,000	
128	Streets: Greenhill Road & South Main Street Intersection	PW/ENG	F/S	500,000											F/S	*	500,000	550,000
			LST	50,000											LST		50,000	
129	Streets: Greenhill Road/University Avenue Landscaping	PW/ENG											GO 2028	300,000	GO		300,000	300,000
130	Streets: Hwy 57 & Union Road Intersection Improvements	PW/ENG			SCF	225,000									SCF		225,000	1,725,000
							F/S	1,000,000							F/S	*	1,000,000	
							LST	500,000							LST		500,000	
131	Streets: Hwy 58 & Greenhill Road Intersection	PW/ENG									F/S	56,000,000			F/S	*	56,000,000	60,000,000
											LST	4,000,000			LST		4,000,000	
132	Streets: Hudson Road & Ridgeway Ave. Traffic Signal	PW/ENG	TIF-STH	210,000											TIF-STH		210,000	300,000
			SCF	45,000											SCF		45,000	
			LST	45,000											LST		45,000	
133	Streets: IANR CFU Spur Grade Crossing Removals	PW/ENG			LST	52,500	LST	125,000	LST	90,000					LST		267,500	4,700,000
					F/S	355,000	F/S	1,125,000	F/S	810,000					F/S	*	2,290,000	
					RR	177,500	RR	562,500	RR	465,000					RR	*	1,205,000	
					TIF-DT	62,500	TIF-DT	375,000	TIF-DT	375,000					TIF-DT		812,500	
					CP	62,500	CP	62,500							CP		125,000	

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134	**Streets: Main Street Reconstruction**	PW/ENG	F/S	2,900,000	F/S	500,000									F/S	*	3,400,000	**28,550,000**
			SCF	1,495,000	SCF	1,425,000	SCF	480,000							SCF		3,400,000	
			ARPA	2,650,000											ARPA	*	2,650,000	
			STW	400,000											STW		400,000	
			CFU	1,450,000	CFU	1,450,000	CFU	200,000							CFU	*	3,100,000	
			LST	9,500,000	LST	3,000,000	LST	500,000							LST		13,000,000	
			TIF-DT	2,100,000											TIF-DT		2,100,000	
					GO 2024	500,000									**GO**		**500,000**	
135	**Streets: Neighborhood Traffic Management Program**	PW/ENG	SCF	25,000	SCF	25,000									SCF		50,000	**50,000**
136	**Streets: Prairie Parkway Roundabout Landscaping Improvements**	PW/ENG	TIF-PP	390,000											TIF-PP		390,000	**430,000**
			PRIV	40,000											PRIV	*	40,000	
137	**Streets: Prairie Parkway & Viking Road Intersection Improvements**	PW/ENG	TIF-PP	700,000	TIF-PP	3,080,000	TIF-PP	900,000							TIF-PP		4,680,000	**4,680,000**
138	**Streets: Ridgeway Avenue Reconstruction**	PW/ENG			TIF-STH	2,600,000									TIF-STH		2,600,000	**2,600,000**
139	**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	**1,500,000**
			SCF	150,000	SCF	150,000	SCF	150,000	SCF	150,000	SCF	150,000	SCF	150,000	SCF		900,000	
140	**Streets: Traffic Planning**	PW/ENG			SCF	150,000	SCF	75,000	SCF	75,000	SCF	75,000	SCF	75,000	SCF		450,000	**450,000**
141	**Streets: Union Road Culvert Replacement**	PW/ENG			GO 2024	10,000									**GO**		**10,000**	**660,000**
					STW	60,000	STW	140,000							STW		200,000	
							LST	200,000							LST		200,000	
					SRF	15,000	SRF	235,000							SRF		250,000	
142	**Streets: Viking Road Reconstruction & Sidewalk Infill**	PW/ENG	TIF-UN	4,040,000	TIF-UN	2,800,000									TIF-UN		6,840,000	**8,255,000**
					LST	1,000,000									LST		1,000,000	
			GO 2024	50,000											**GO**		**50,000**	
			CFU	365,000											CFU	*	365,000	
143	**Streets: W. 12th Street Extension**	PW/ENG					SCF	570,000							SCF		570,000	**1,130,000**
							PRIV	500,000							PRIV	*	500,000	
							CFU	60,000							CFU	*	60,000	
144	**Streets: W. 22nd Street Reconstruction**	PW/ENG			LST	400,000	LST	200,000							LST		600,000	**1,600,000**
			GO 2022	60,000	GO 2024	340,000									**GO**		**400,000**	
					SCF	100,000	SCF	200,000							SCF		300,000	
					TIF-CH	100,000	TIF-CH	200,000							TIF-CH		300,000	
145	**Streets: W. 23rd Street Reconstruction**	PW/ENG	GO 2024	340,000											**GO**		**340,000**	**1,890,000**
					CFU	100,000									CFU	*	100,000	
					LST	140,000	LST	80,000							LST		220,000	
					SCF	200,000	SCF	150,000							SCF		350,000	
					UNI	560,000	UNI	320,000							UNI	*	880,000	
146	**Streets: West 27th Street Improvements**	PW/ENG	SCF	200,000											SCF		200,000	**2,400,000**
			SCHOOLS	1,995,000											SCHOOLS	*	1,995,000	
			LST	205,000											LST		205,000	
147	**Streetscape: College Hill Streetscape**	PW/ENG							TIF-CH	200,000	TIF-CH	400,000	TIF-CH	400,000	TIF-CH		1,000,000	**1,000,000**
148	**Streetscape: Downtown Streetscape & Reconstruction Phase II**	PW/ENG	TIF-DT	130,000											TIF-DT		130,000	**130,000**
149	**Cemetery Columbariums**	PW/CEM	GR	70,000	GR	70,000	GR	70,000					GR	30,000	GR		240,000	**240,000**
150	**Golf Course Maintenance**	PW/GOLF	GIF	5,000	GIF	10,000	GIF	10,000	GIF	10,000	GIF	10,000	GIF	10,000	GIF		55,000	**55,000**
151	**Pheasant Ridge Cart Path Renovations**	PW/GOLF					GIF	20,000			GIF	20,000			GIF		40,000	**40,000**

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152	**Big Woods Campground Expansion**	PW/ENG					REAP	150,000							REAP	*	150,000	**300,000**
					BHC	50,000									BHC	*	50,000	
					BWMR	50,000									BWMR		50,000	
					PRIV	50,000									PRIV	*	50,000	
153	Big Woods Lake Cabin	PW/PARK											BHC	65,000	BHC	*	65,000	**130,000**
													BWMR	65,000	BWMR		65,000	
154	Gold Star Family Memorial Monument	PW/PARK	PRIV	65,000	PRIV	40,000									PRIV	*	105,000	**105,000**
155	Mini Plaza on 1st St. Historical Area - Rotary Club	PW/PARK	PRIV	75,000											PRIV	*	75,000	**75,000**
156	Park Improvements	PW/PARK	H/M-PK	25,000	H/M-PK	30,000	H/M-PK	30,000	H/M-PK	30,000	H/M-PK	30,000	H/M-PK	30,000	H/M-PK		175,000	**175,000**
157	Pickle Ball Court Maintenance	PW/PARK	GR	5,000	GR	5,000	GR	5,000	GR	5,000	GR	5,000	GR	40,000	GR		65,000	**65,000**
158	Place to Play Park - Future Maintenance	PW/PARK	PRIV	6,000	PRIV	6,000	PRIV	6,000	PRIV	6,000	PRIV	6,000	PRIV	6,000	PRIV	*	36,000	**36,000**
159	Place to Play Park Modifications	PW/PARK	PRIV	50,000											PRIV	*	50,000	**50,000**
160	Private Property Hazardous Tree Removal	PW/PARK	SA	500,000	SA	500,000	SA	500,000	SA	500,000					SA	*	2,000,000	**2,000,000**
161	Roundabout Landscape Improvements	PW/PARK	GR	10,000	GR	10,000	GR	10,000	GR	10,000	GR	10,000	GR	10,000	GR		60,000	**60,000**
162	Seerley Park Renovation	PW/PARK	CTL	25,000	CTL	75,000	CTL	230,000							CTL		330,000	**430,000**
					PRIV	40,000	PRIV	60,000							PRIV	*	100,000	
163	Skate Park Relocation	PW/PARK							PRIV	300,000					PRIV	*	300,000	**300,000**
164	Street Tree Replacement	PW/PARK	H/M-PK	8,000	H/M-PK	8,000	H/M-PK	10,000	H/M-PK	10,000	H/M-PK	10,000			H/M-PK		46,000	**46,000**
165	Trail Maintenance	PW/PARK	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**
166	Veterans Park Restrooms	PW/PARK									PRIV	50,000			PRIV	*	50,000	**50,000**
167	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**
168	Beach House Dehumidification System	PW/BLDG	BH	15,000											BH		15,000	**15,000**
169	Building Exterior Weatherproofing - Public Buildings	PW/BLDG			GR	60,000			GR	60,000			GR	80,000	GR		200,000	**200,000**
170	Community Center Flooring and Furniture	PW/BLDG	CF	6,000											CF	*	6,000	**63,000**
			GR	57,000											GR		57,000	
171	Energy Efficiencies	PW/BLDG					GR	30,000	GR	30,000	GR	30,000	GR	30,000	GR		120,000	**120,000**
172	LED Lighting Upgrade - Library	PW/BLDG	GR	35,000	GR	30,000									GR		65,000	**65,000**
173	Library Atrium Window Replacement	PW/BLDG			CF	15,000									CF	*	15,000	**25,000**
					GR	10,000									GR		10,000	
174	**Library/Community Center Building Maintenance Projects**	PW/BLDG											GO 2028	260,000	**GO**		**260,000**	**260,000**
175	Library Drive-Through Book Returns	PW/BLDG	CF	3,500											CF	*	3,500	**7,000**
			GR	3,500											GR		3,500	
176	**Public Works Building Maintenance Projects**	PW/BLDG			SCF	13,340	SCF	3,340	SCF	3,340	SCF	3,340	SCF	3,340	SCF		26,700	**80,000**
					REF	13,330	REF	3,330	REF	3,330	REF	3,330	REF	3,330	REF		26,650	
					GR	13,330	GR	3,330	GR	3,330	GR	3,330	GR	3,330	GR		26,650	
177	**Public Safety Building Maintenance Projects**	PW/BLDG			GO 2024	40,000									**GO**		**40,000**	**40,000**
178	Rec Center Heat Pumps	PW/BLDG	RCCIP	25,000	RCCIP	32,000	RCCIP	25,000	RCCIP	27,000	RCCIP	27,000	RCCIP	27,000	RCCIP		163,000	**163,000**
179	Expanded Poly Styrene (Styrofoam) Densifier	PW/REF	REF	95,000											REF		95,000	**95,000**
180	Refuse and Yard Waste Cart Tracking	PW/REF	REF	25,000											REF		25,000	**25,000**
181	Security Cameras at Recycling Sites	PW/REF	REF	50,000	REF	50,000									REF		100,000	**100,000**
182	SW Solid Waste Transfer Station	PW/REF									REF	1,000,000			REF		1,000,000	**1,000,000**
183	Material Storage Bunkers	PW/STR							SCF	75,000					SCF		75,000	**75,000**
184	Streetscape: College Hill Maintenance & Improvements	PW/STR	TIF-CH	5,000	TIF-CH	5,000	TIF-CH	5,000	TIF-CH	5,000	TIF-CH	5,000	TIF-CH	5,000	TIF-CH		30,000	**30,000**

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185	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**
186	Storm Water: Erosion Repair Project	PW/STR	STW	25,000	STW	25,000	STW	25,000	STW	25,000	STW	25,000	STW	25,000	STW	150,000	**150,000**
187	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**
188	Siren Replacement	PW/TO	GR	5,000	GR	5,000	GR	5,000	GR	5,000	GR	5,000	GR	5,000	GR	30,000	**30,000**
189	Bulk Fluids Room Expansion	PW/VEH MAINT	VRF	100,000											VRF	100,000	**100,000**
190	Electric Shore Station for Patrol Vehicles	PW/VEH MAINT			VRF	50,000									VRF	50,000	**50,000**
191	P511 Replacement Aerial Truck	PW/VEH MAINT									GO 2028	2,100,000			**GO**	**2,100,000**	**2,100,000**
192	Vehicle Locators	PW/VEH MAINT			VRF	15,000	VRF	10,000							VRF	25,000	**25,000**
193	Building Maintenance	PW/WTR							SRF	30,000					SRF	30,000	**30,000**
194	Cross Connection Removal Reimbursement	PW/WTR	SRF	150,000	SRF	150,000	SRF	50,000	SRF	50,000	SRF	50,000	SRF	50,000	SRF	500,000	**500,000**
195	Lift Station Maintenance and Upgrades	PW/WTR	SRF	135,000	SRF	125,000	SRF	125,000	SRF	125,000	SRF	125,000	SRF	125,000	SRF	760,000	**760,000**
196	Nutrient Reduction Improvements	PW/WTR					SRB-2024	1,750,000	SRB-2026	30,000,000	SRB-2026	35,000,000	SRB-2026	55,000,000	**SRB**	**121,750,000**	**125,660,000**
			SRF	60,000											SRF	60,000	
			ARPA	200,000	ARPA	400,000	ARPA	3,250,000							ARPA *	3,850,000	
197	Oak Park Sewer Replacement Project	PW/WTR	SRB-2018	900,000											**SRB**	**900,000**	**900,000**
198	Sanitary Sewer Infiltration & Inflow Reduction Project	PW/WTR	SRF	50,000	SRF	50,000	SRF	50,000	SRF	50,000	SRF	50,000	SRF	50,000	SRF	300,000	**300,000**
199	Sanitary Sewer Rehabilitation	PW/WTR	SRF	300,000	SRF	300,000	SRF	300,000	SRF	300,000	SRF	300,000	SRF	300,000	SRF	1,800,000	**1,800,000**
200	Sartori Trust Farm Improvements	PW/WTR							HT	20,000					HT	20,000	**20,000**
201	Sewershed Studies	PW/WTR					SRF	80,000	SRF	80,000	SRF	80,000			SRF	240,000	**240,000**
202	TV Van Upgrades	PW/WTR					SRF	250,000							SRF	250,000	**250,000**
203	UV Disinfection Bulb Replacement	PW/WTR									SRF	80,000			SRF	80,000	**80,000**
204	AED	PSS/FIRE					GR	15,000					GR	25,000	GR	40,000	**40,000**
205	Bunker Gear, Replacement of Pass Devices and Volunteer Equipment	PSS/FIRE	GO 2024	63,000	GO 2024	45,000	GO 2026	45,000	GO 2026	45,000	GO 2028	45,000	GO 2028	45,000	**GO**	**288,000**	**288,000**
206	Fire Hose	PSS/FIRE			GR	6,000	GR	12,000	GR	6,000	GR	12,000	GR	7,000	GR	43,000	**43,000**
207	Hazardous Material Upgrade	PSS/FIRE			GR	8,000							GR	10,000	GR	18,000	**18,000**
208	Replacement of Thermal Imaging Units	PSS/FIRE	GR	18,760	GR	10,000							GR	12,000	GR	40,760	**40,760**
209	SCBA Replacement	PSS/FIRE							GO 2026	98,010					**GO**	**98,010**	**392,040**
									FF	294,030					FF *	294,030	
210	Technical Rescue Equipment and SCBA	PSS/FIRE	GO 2024	10,000	GO 2024	7,000	GO 2026	7,000	GO 2026	10,000	GO 2028	7,000	GO 2028	8,000	**GO**	**49,000**	**49,000**
211	Ballistic Vests Replacements	PSS/POLICE	PF	7,000	PF	7,000					PF	7,000			PF	21,000	**103,000**
			F/S	7,000	F/S	7,000	F/S	14,000	F/S	18,000	F/S	18,000	F/S	18,000	F/S *	82,000	
212	Equipment Reserve	PSS/POLICE	GR	11,000	GR	11,000	GR	13,000	GR	13,000	GR	15,000	GR	15,000	GR	78,000	**78,000**
213	Forensic Cellphone & Tablet Equipment	PSS/POLICE	GR	5,000			GR	10,000			GR	10,000			GR	25,000	**25,000**
214	In Car Camera/Body Cameras	PSS/POLICE	GR	140,000	GR	140,000	GR	140,000	GR	140,000	GR	140,000	GR	140,000	GR	840,000	**840,000**
215	Lab and Investigative Equipment	PSS/POLICE			GR	12,000			GR	13,000			GR	15,000	GR	40,000	**40,000**
216	Radar	PSS/POLICE	GR	12,000	GR	12,000	GR	12,000	GR	8,000	GR	8,000	GR	12,000	GR	64,000	**64,000**
217	Firearms, TASERS, Less-Lethal Systems	PSS/POLICE	GR	10,000			GR	10,000	GR	10,000	GR	10,000	GR	10,000	GR	50,000	**125,000**
					GO 2026	75,000									**GO**	**75,000**	
	FY24-29 CIP TOTAL			**$87,733,630**		**$72,735,470**		**$56,196,950**		**$55,216,020**		**$120,457,470**		**$76,863,030**		**$469,202,570**	**$469,202,570**

		FY24	FY25	FY26	FY27	FY28	FY29	TOTAL	
ACB	--- Art Culture Board	14,050	7,500	7,500	7,500	7,500	0	44,050	--- ACB
ARPA	--- American Rescue Plan Act	2,850,000	400,000	3,250,000	0	0	0	6,500,000	--- ARPA *
BH	--- Beach House Escrow	15,000	0	0	0	0	0	15,000	--- BH
BHC	--- Black Hawk County	0	200,000	0	0	0	65,000	265,000	--- BHC *
BHCG	--- Black Hawk County Gaming Grant	300,000	2,100,000	0	750,000	750,000	0	3,900,000	--- BHCG *
BWMR	--- Big Woods Maintenance Revenue	0	50,000	0	0	0	65,000	115,000	--- BWMR
CDBG	--- Community Development Block Grant	204,450	177,450	177,450	177,450	177,450	187,450	1,101,700	--- CDBG *
CF	--- Community Foundation	112,500	15,000	0	0	805,000	0	932,500	--- CF *
CFU	--- Cedar Falls Utility	1,815,000	1,550,000	260,000	0	0	0	3,625,000	--- CFU *
CIF	--- Cultural Improvement Fund	980	0	180,000	0	0	0	180,980	--- CIF
CMS	--- Community Main Street	0	0	0	0	0	0	0	--- CMS *
CP	--- Capital Projects	1,311,600	443,500	272,500	210,000	210,000	210,000	2,657,600	--- CP
CTF	--- Cable Television Fund	185,000	235,000	215,000	140,000	100,000	100,000	975,000	--- CTF
CTL	--- Cell Tower Lease	175,000	225,000	380,000	75,000	115,000	175,000	1,145,000	--- CTL
DPR	--- Data Processing Receipts	1,167,050	635,500	856,000	875,000	856,000	661,000	5,050,550	--- DPR
DR	--- Data Processing Cash Reserves	0	0	0	0	0	0	0	--- DR
EDF	--- Economic Development Fund	530,000	4,280,000	5,355,000	605,000	1,630,000	30,000	12,430,000	--- EDF
ER	--- Emergency Reserve	1,700,000	0	0	0	0	0	1,700,000	--- ER
FF	--- Assist to FF Grant	0	0	0	294,030	0	0	294,030	--- FF *
FRIEND	--- Friends of the Public Library & Hearst	7,500	7,500	7,500	7,500	7,500	0	37,500	--- FRIEND *
F/S	--- Federal or State Funding	4,276,400	7,242,420	2,139,000	1,503,000	56,693,000	118,000	71,971,820	--- F/S *
GFS	--- General Fund Savings	2,500,000	4,000,000	0	0	1,450,000	0	7,950,000	--- GFS
GIF	--- Golf Improvement Fund	50,000	10,000	80,000	10,000	490,000	10,000	650,000	--- GIF
GO 2020	--- General Obligation Bond	16,000	0	0	0	0	0	16,000	--- GO 2020
GO 2022	--- General Obligation Bond	788,550	0	70,000	0	0	0	858,550	--- GO 2022
GO 2024	--- General Obligation Bond	1,059,000	2,844,500	75,000	0	0	0	3,978,500	--- GO 2024
GO 2026	--- General Obligation Bond	0	75,000	2,437,000	880,510	610,000	0	4,002,510	--- GO 2026
GO 2028	--- General Obligation Bond	0	0	0	480,000	3,653,250	973,000	5,106,250	--- GO 2028
GR	--- General Revenue	593,260	639,630	593,730	515,830	323,330	469,330	3,135,110	--- GR
HCV	--- Section 8	5,000	0	0	0	0	5,000	10,000	--- HCV *
H/M	--- Hotel/Motel Tax Receipts	0	0	0	0	0	0	0	--- H/M
H/M-PK	--- Hotel/Motel Tax Receipts-Parks	103,000	38,000	40,000	40,000	40,000	180,000	441,000	--- H/M-PK
H/M-TR	--- Hotel/Motel Tax Receipts-Trails	100,000	100,000	100,000	100,000	100,000	100,000	600,000	--- H/M-TR
H/M-VT	--- Hotel/Motel Tax Receipts-Visitor & Tourism	0	0	88,000	42,000	0	0	130,000	--- H/M-VT
HOME	--- HOME Investment Partnerships Program	90,000	90,000	90,000	90,000	90,000	90,000	540,000	--- HOME *
HT	--- Health Trust	0	0	37,500	57,500	0	0	95,000	--- HT
LST	--- Local Sales Tax (LST)	14,363,000	10,052,500	6,025,000	4,710,000	8,121,170	4,060,000	47,331,670	--- LST
MET	--- MET Transit	0	15,000	0	15,000	0	15,000	45,000	--- MET *
NFG	--- National Fitness Grant	0	0	0	0	30,000	0	30,000	--- NFG *
PF	--- Police Forfeiture	7,000	7,000	0	0	7,000	0	21,000	--- PF
PMF	--- Parking Meter Fund	0	0	0	0	0	0	0	--- PMF
PRIV	--- Private Contribution	3,411,000	651,000	591,000	1,206,000	1,967,830	6,000	7,832,830	--- PRIV *
RCCIP	--- Recreation Center Capital	1,490,000	216,500	79,500	132,000	149,500	62,000	2,129,500	--- RCCIP
RCRG	--- Rec Relief Grant	0	0	0	0	0	0	0	--- RCRG
REAP	--- Resource Enhancement & Protection	0	0	150,000	0	0	0	150,000	--- REAP*
REF	--- Refuse Fund	794,850	188,330	203,330	203,330	1,203,330	203,330	2,796,500	--- REF
RR	--- Railroad CN	0	177,500	562,500	465,000	0	0	1,205,000	--- RR *
SA	--- Special Assessment	1,350,000	1,862,500	1,700,000	762,500	100,000	100,000	5,875,000	--- SA *
SBPF	--- Softball Player Fund	3,000	3,000	110,000	3,000	83,000	3,000	205,000	--- SBPF
SCF	--- Street Construction Fund	4,229,200	3,218,340	2,888,340	1,723,340	2,115,340	1,573,340	15,747,900	--- SCF
SCHOOLS	--- School	10,095,000	4,500	4,500	0	0	250,000	10,354,000	--- SCHOOLS *
SRB-2018	--- Sewer Revenue Bond - 2018	900,000	0	0	0	0	0	900,000	--- SRB-2018
SRB-2024	--- Sewer Revenue Bond - 2024	0	0	1,750,000	0	0	0	1,750,000	--- SRB-2024
SRB-2026	--- Sewer Revenue Bond - 2026	0	0	2,310,000	30,000,000	35,000,000	55,000,000	122,310,000	--- SRB-2026
SRF	--- Sanitary Sewer Rental Fund	1,305,000	1,145,000	1,405,000	950,000	1,000,000	840,000	6,645,000	--- SRF
STW	--- Storm Water Fund	1,656,000	681,000	280,000	215,000	205,000	215,000	3,252,000	--- STW
TIF-CH	--- Tax Increment Financing - College Hill	609,450	171,600	221,600	205,000	523,780	523,780	2,255,210	--- TIF-CH
TIF-DT	-- Tax Increment Financing - Downtown	4,092,470	2,249,650	2,212,150	1,982,400	1,419,760	1,378,570	13,335,000	--- TIF-DT
TIF-UN	--- Tax Increment Financing - Unified Industrial Park	4,631,650	2,853,390	34,180	30,630	21,230	571,230	8,142,310	--- TIF-UN
TIF-PP	-- Tax Increment Financing - Pinnacle Prairie	1,090,000	3,080,000	900,000	0	0	0	5,070,000	--- TIF-PP
TIF-STH	-- Tax Increment Financing - South Cedar Falls	210,000	4,210,000	1,965,000	650,000	0	8,223,000	15,258,000	--- TIF-STH
TIF-SWCF	-- Tax Increment Financing - Southwest Cedar Falls	0	0	410,000	4,700,000	0	0	5,110,000	--- TIF-SWCF
TRC	--- Tourism Cash Reserves	415,000	74,500	32,500	2,500	2,500	0	527,000	--- TRC
UNI	--- University of Northern Iowa	16,666,670	15,981,160	15,241,170	0	0	0	47,889,000	--- UNI *
VRF	--- Vehicle Rental Fees	445,000	527,000	410,000	400,000	400,000	400,000	2,582,000	--- VRF
	TOTALS:	**$87,733,630**	**$72,735,470**	**$56,196,950**	**$55,216,020**	**$120,457,470**	**$76,863,030**	**$469,202,570**	**TOTAL**
	GO-2020 Amounts	16,000	0	0	0	0	0	16,000	GO-2020 Bond
	GO-2022 Amounts	788,550	0	70,000	0	0	0	858,550	GO-2022 Bond
	GO-2024 Amounts	1,059,000	2,844,500	75,000	0	0	0	3,978,500	GO-2024 Bond
	GO-2026 Amounts	0	75,000	2,437,000	880,510	610,000	0	4,002,510	GO-2026 Bond
	GO-2028 Amounts	0	0	0	480,000	3,653,250	973,000	5,106,250	GO-2028 Bond
	SRB-2018	900,000	0	0	0	0	0	900,000	SRB-2018
	SRB-2024	0	0	1,750,000	0	0	0	1,750,000	SRB-2024
	SRB-2026	0	0	2,310,000	30,000,000	35,000,000	55,000,000	122,310,000	SRB-2026
	Capital Projects:	1,311,600	443,500	272,500	210,000	210,000	210,000	2,657,600	Capital Projects
	Bonds/CapProj:	$4,075,150	$3,363,000	$6,914,500	$31,570,510	$39,473,250	$56,183,000	$141,579,410	Bond/Capital Projects Total

* These funds are not direct funds of the City but are revenue sources from an outside entity.

FY24 - FY29 CAPITAL IMPROVEMENTS PROGRAM SUMMARY
CITY OF CEDAR FALLS
LIST OF UNMET NEEDS

#	PROJECT	DEPT/ DIV	REQUESTED AMOUNT
A	Pinnicle Prairie Additional Street Infrastructure	ADM/ED	12,857,050
B	Parking Lot: Downtown Parking Structure	FBO/PARKING	20,400,000
C	New Proshop at Pheasant Ridge	CD/INSPECT	1,500,000
D	Recreation & Fitness Center Expansion & Land Acquisition	CD/INSPECT	6,000,000
E	Cedar River Safety & Recreational River Improvements - Phase II	CD/PLAN	17,750,000
F	Parkland Development	CD/PLAN	280,000
G	Parkland Purchase	CD/PLAN	300,000
H	Birdsall Fencing	CD/REC	200,000
I	Birdsall Park Renovations - Phase 2	CD/REC	400,000
J	Falls-Shelters	CD/REC	20,000
K	Hearst Center Lower Restrooms Refurbish	CD/CULT	50,000
L	Hearst Center - Replace Tile Flooring on Lower Level	CD/CULT	13,500
M	Hearst Center - Upper Restrooms Remodel	CD/CULT	50,000
N	Hearst Center - Parking Lot	CD/CULT	100,000
O	Hearst Center - Elevator Remodel	CD/CULT	350,000
P	Hearst Center - Track Lighting System	CD/CULT	65,000
Q	Hearst Center - Roof Overlay Replacement	CD/CULT	100,000
R	Hearst Center - Security System Replacement	CD/CULT	55,000
S	Bridges/Culverts: West 12th Street Culvert (Near Union Rd.)	PW/ENG	275,000
T	Industrial & City Development: Capital Way Street Extension	PW/ENG	88,000
U	Industrial & City Development: Waterway Avenue Extension	PW/ENG	255,000
V	Sidewalks/Trails: Cedar Heights Drive Shoulder Improvements	PW/ENG	350,000
W	Sidewalks/Trails: Center Street Paved Shoulder & Sidewalk	PW/ENG	770,000
X	Sidewalks/Trails: E. Viking Rd. Trail Infill from Goldenrod to Cedar Heights	PW/ENG	600,000
Y	Sidewalks/Trails: Hudson Road Prairie Lakes	PW/ENG	560,000
Z	Sidewalks/Trails: Hwy 58 Recreation Trail to UNI Campus	PW/ENG	1,000,000
AA	Sidewalks/Trails: Main Street Infill from Seerley to University	PW/ENG	183,000
BB	Sidewalks/Trails: State Street Infill	PW/ENG	12,000
CC	Sidewalks/Trails: Valley High Drive Sidewalk Infill	PW/ENG	15,000
DD	Sidewalks/Trails: Veralta Infill	PW/ENG	45,000
EE	Sidewalks/Trails: W. Viking Road Trail Infill	PW/ENG	170,000
FF	Sidewalks/Trails: W. 8th Street Sidewalk Infill	PW/ENG	60,000
GG	Sidewalks/Trails: W. 12th St. Sidewalk Infill Hudson to Division	PW/ENG	520,000
HH	Storm Water: Greenhill Rd. & Coneflower Pkwy Basin Restoration	PW/ENG	575,000
II	Storm Water: Huntington Rd. Extension over Green Creek	PW/ENG	500,000

JJ	**Storm Water: Prairie Planting Stabilization**	PW/ENG	300,000
KK	**Storm Water: Streambank Stabilization (Bergstrom Branch)**	PW/ENG	660,000
LL	**Storm Water: W. 18th St. Extension over Dry Run Creek**	PW/ENG	500,000
MM	**Streets: Ashworth Drive Extension West of Arbors Drive**	PW/ENG	275,000
NN	**Streets: Barnett Drive Extension**	PW/ENG	2,050,000
OO	**Streets: Greenhill Road Corridor Lighting**	PW/ENG	198,000
PP	**Streets: Greenhill Road Intersection Improvements**	PW/ENG	2,780,000
QQ	**Streets: Union Road Phase I - From 27th to University**	PW/ENG	7,600,000
RR	**Streets: Union Road Phase II - From 27th to 12th St.**	PW/ENG	2,715,000
SS	**Cedar City Campground**	PW/PARK	2,310,000
TT	**Dog Park - Northern Cedar Falls**	PW/PARK	65,000
UU	**Eco-Loop Trail**	PW/PARK	5,000,000
VV	**Outdoor Winter Recreation Ice Rink with Refrigeration**	PW/PARK	450,000
WW	**Paw Park Expansion**	PW/PARK	210,000
XX	**Traffic Signal Fiber Connectivity**	PW/TO	690,000
YY	**Trunkline and Forcemain Replacement and Lining**	PW/WTR	1,000,000
ZZ	**Ulrich Park Lift Station**	PW/WTR	2,000,000
AAA	**Physical Fitness Equipment**	PSS/FIRE	22,500
	TOTAL		**$ 95,294,050**

CIP PROJECT DESCRIPTIONS

1. **Annual TIF Tax Rebates:** Annual tax rebates to companies per previously approved development agreements. A tax rebate is offered to a company in exchange for the company to build a new building or an addition to an existing building which increases the taxable valuation and tax base within the city.

2. **Gibson Property Development – Phase I-II:** Phase I -II of the project would include platting of the property into lots, utility design and installation, and roadway design and installation for Phase I-II.

3. **Gibson Property Development – Phase III-V:** Phases III-V of the project would include utility design and installation, and roadway design and installation for Phases III through V.

4. **Industrial Park Expansion (Phase I):** 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 Expansion (Phase II):** This phase would plan for the design and construction of infrastructure of future phases of the industrial park expansion project when they are ready to be developed.

6. **Industrial Park Expansion (Phase III):** An additional 75 acres located adjacent to the 200 acre expansion was acquired to prepare the City for future industrial park growth. The project would plan for the design and construction of infrastructure to serve this area when its ready to be developed.

7. **Industrial Park Land Acquisition:** Future possible land acquisitions to promote economic development and insure adequate available sites.

8. **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.

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. **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.

12. **Broadcast Lenses:** Broadcast lenses are needed each year to keep up with current technology.

13. **Cable TV Equipment Upgrades/Replacement:** General Yearly Equipment Upgrades/Replacements.

14. **Master Control Server:** FY24 Master Control Server, Playback & Control System.

15. **Video Switcher/Replace replacement:** Replacement of Video Switcher and replay for production van and replacement of video switcher for the studio.

16. **Camera's:** Camera installation, maintenance and replacements.

17. **City of Cedar Falls Mobile App:** Design and initial install of Mobile App as well as ongoing annual costs.

18. **Computer Development Software:** Replacement for our Land Management, Code Enforcement, Licensing and Permitting software with new Community Development Software.

19. **Computer Equipment and Software:** Software and equipment costs for city-wide computer systems.

20. **New Copier Fleet:** Our current fleet is 5 years old and will need replacing.

21. **Document Imaging:** We continue to expand the document imaging capability in City departments, replacing equipment as necessary.

22. **Door Lock System:** The door lock system at the Public Safety Building is a newer system and required an upgrade for the main server. With the City Hall remodel we will have to upgrade the card readers to the newer technology as well. Upgrading the entire system will maintain consistency and use new technology.

23. **Financial System:** New Financial and Human Capital System in FY25.

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:** Public Safety department will begin transitioning over to tablets for the squad cars. The replacement will mean that as the laptops need replaced we will need to purchase new connections in the squad cars.

27. **Network Upgrades:** Software and equipment costs supporting the Wide Area Network.

28. **Penetration Security Testing Services**: Cyber security measures needed to secure the City's infrastructure and systems.

29. **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.

30. **Library Automated Materials Handler:** A new automated materials handler to replace the one purchased in 2014. Leasing options will also be investigated during the RFP process.

31. **Youth Department Service Desk Replacement:** The youth department's service desk was installed when the library building opened in 2004, and its configuration no longer matches the way that youth staff work.

32. **Replacement of Community Center Tables and Chairs:** the furnishings have not been replaced since the opening of the Community Center in 2004. Given the need for flexible use of the space and frequent need to move furniture, the Center would be better served with furniture on casters.

33. **Parking Lot: City Hall:** This project will reconstruct the parking lot behind City Hall.

34. **Parking Lot: Downtown Lot Improvements:** This project will improve municipal parking lots in Downtown. During the parking study, lot improvements were identified as being needed.

35. **Parking Lot: Downtown Parking Ramp Study:** This project starts by conducting a feasibility study to identify options and costs of parking ramps.

36. **Parking Lot: Gateway Park Parking Lot & Lighting:** This project involves the reconstruction of the parking lot at Gateway Park, including lighting.

37. **Parking Lot: Pheasant Ridge Pro Shop:** This project would include the reconstruction of the Pheasant Ridge Pro Shop Parking Lot. This would include the addition of storm water controls and piping to the adjacent on-site ponds.

38. **Parking: Parking Equipment/Technology Replacement:** We anticipate replacing the parking equipment and incorporating new technology.

39. **Parking: Downtown Parking Equipment/Technology Replacement:** We anticipate replacing the parking equipment, incorporating new technology and implementing fully paid parking system Downtown.

40. **Postage Machine Replacement:** Replace current postage machine that processes outgoing mail for the entire city.

41. **CDBG Projects:** Each year we work to support at least one larger project that makes an impact in low-moderate income neighborhoods. The activity will be consistent with the Consolidated Plan and subsequent adoped Annual Action Plans.

42. **CDBG: Consolidated Plan:** The Community Development Block Grant program requires a 5-year Consolidated Action Plan. Our current plan covers federal years 2019-2023 (City fiscal years 2020-2024).

43. **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.

44. **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.

45. **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.

46. **Hearst 2.0:** The Hearst Center expansion/new building project was re-initiated in 2018 to review current building deficiencies and plan for future growth. A continued moderated updating of this aging facility does not meet current nor future needs of the community. A Master Plan will be completed in FY24 to develop a building layout for a new facility on Seerley Blvd., with conceptual building elevations, conceptual images of the interior, and detailed cost estimate.

47. **Land Acquisition and Building Demolition at School Administration Property:** It is anticipated the School District will consider transferring this land to the City, after the new high school opens. The City will need to demolish the building. A fire & police station is anticipated as a future opportunity at this site, replacing the fire station at 18th/Main that is over 50 years old.

48. **Pedestrian way from Andy Ave. to Aldridge Elementary:** This project would include a sidewalk from Andy Ave. to the southwest corner of Prairie West Subdivision, a culvert over the drainageway, and a sidewalk along the east edge of

the McMahill Subdivision, connecting to Ashworth Drive's sidewalk. Easements would be donated by the property owners.

49. **Phased Repair to Pheasant Ridge Pro Shop:** The building has had minimal work since the addition and remodel was completed in 1998. The City proposes a phased approach to repair and upgrade the building.

50. **UNI Dome Renovation:** The University of Northern Iowa Dome was built nearly 50 years ago. It is in need of renovations to maintain an attractive facility for both UNI and the community.

51. **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.

52. **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.

53. **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.

54. **Community-wide Strategic Plan:** Cedar Falls has a history of regularly conducting community-wide strategic planning to identify initiatives that could propel the community forward for the next 5-10 years. The last plan, Future Forward, was developed in 2015 and endorsed in 2017. In August 2021, the Council agreed it should remain in use through 2030 and discussed at goal setting.

55. **Comprehensive Plan:** A new comprehensive plan gathering current data, involving the public, and analyzing conditions will result in a new Comprehensive Plan.

56. **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.

57. **Historic Reconnaissance Survey of Overman Park Neighborhood:** The Historic Preservation Commission proposes to seek a CLG grant from the State Historic Preservation Office to hire a consultant to conduct a reconnaissance survey of a portion of the Overman Park Neighborhood in the area bounded by 1st, 12th, Washington, and Walnut Streets. The survey will identify potential historic resources in the area to help facilitate the preservation and appreciation of the history of the neighborhood and identify areas for more intensive surveys and potential for national recognition.

58. **Parks and Public Lands Master Plan:** The last Park Plan was completed in 1966. This plan will consolidate previous plans and implement the goals of the City's Comprehensive Plan, including incorporating a method of land dedication for parks so that newly developing areas have adequate park space and facilities.

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. **Support for Historical Society Enhance Iowa Grant:** The Cedar Falls Historical Society is seeking a $300,000 Enhance Iowa Grant to help fund a $1.5 million renovation of their building at 315 Clay Street into a new exhibit hall and educational center. The grant requires a 15% match ($40,000) from the City for the project.

61. **College Hill Area – Vision Plan & Zoning:** This item anticipates the plan will be revisited to review the market study, hold public input meetings and consider any revisions appropriate to the plan.

62. **High School/Sartori Hospital Area-Vision Plan & Zoning:** This item anticipates a neighborhood planning process to gather current data, involve the neighborhood & community at large, and analyze market conditions. A development plan may be created for both sites. A review of zoning code will occur to determine what changes are needed to the code addressing issues noted in the plan and to promote reinvestment in this area.

63. **University Ave Area – Vision Plan & Zoning:** this item anticipates a neighborhood planning process to gather current data, involve the neighborhood & community at large and analyze market conditions for not only the corridor, but the nearby neighborhoods. A development plan may be created for the College Square Mall or other large parcels that could be ripe for reinvestment. A review of the zoning code will occur to determine what changes are needed to the code addressibg issues noted in the plan and to accelerate reinvestment in this area.

64. **Wayfinding Signage - Phase II:** 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.

65. **Ballfield Fencing Spot Repair:** Fencing at various ballfields within the Cedar Falls Park system need repaired from normal wear of regular use and age.

66. **Birdsall Park Renovation – Phase I:** The current Baseball/Softball Complex needs some major renovations. This project includes replacing the infield with an alternative material, replacement of fences and dugouts, LED lighting upgrade, and adding scoreboards to the primary fields.

67. **Dugout Covers – Birdsall Park:** The six dugout covers at Birdsall Park will need replaced. Current structure was a prototype that has proven to need frequent repair. Upgraded cantilever structure is promised to be more resilient and provide simple set up and tear down resulting in longer fabric life.

68. **Facility Improvements – Rec Center:** Replacing antiquated Volleyball net systems, which a currently original to the facility. This will make the facility more attractive to use for programming and community user groups.

69. **Facility Improvements & Security – Rec Center:** Replace existing camera system while adding more cameras in needed areas including parking lot. Also, replace sound system receiver and console.

70. **New High School Pool:** The City will be asked by the school system to contribute a third of the construction cost to build a new pool attached to the new High School currently being planned.

71. **Orchard Hill Park-Pickleball Expansion:** Remove existing tennis courts and replace them with eight pickleball courts, matching the existing courts. Remove existing shelter and playground and construct a new one. Double the size of the parking lot, paving and striping it.

72. **Outdoor Fitness Park:** An outdoor fitness park that would be free for public use. It would be located near the Rec to support and facilitate classes being held there adding potential future clients to the Rec.

73. **Park Renovations:** Add a new piece of playground equipment or playground structure in an already established City Park. This item identifies funding to establish a rotation in our parks, to improve the attractiveness of all our parks by having relevant and safe equipment.

74. **Turf Replacement Robinson Dresser:** The Synthetic Turf at Robinson Dresser was installed in 2007 as a joint project between the City and Cedar Falls Schools. This field has exceeded the life expectancy with high usage from both school programs and community users. A full removal and replacement is proposed.

75. **Wind Screen Fence Repair – Tennis Courts:** The 19th street tennis court facility currently has a wind break that is screen netting. A more effective and permanent solution is desired. Installing slats is proposed. The courts are part of a 28E agreement with UNI and CF High School.

76. **Falls – Cabanas:** Purchase and install cabanas that would be available for patron rental throughout the season at the Falls Aquatic Center.

77. **Falls – Maintenance:** On-going maintenance of The Falls Aquatic Center is important for a top-notch facility. These items are not related to the annual operations but more focused on larger maintenance needs such as replacing chemical controllers, repairs & Painting of the pool and other structures within the facility, chair/innertube replacement, and more.

78. **Falls – Splash Feature:** Remove and replace Totem Pole water feature with more modern Splash Pad Play Structure.

79. **Hearst Center Master Plan:** In FY20 the Hearst presented results from visioning in anticipation of the building feasibility study. This project would complete a Master Plan to develop a building layout for a new facility on Seerley Blvd.

80. **Hearst Center Fundraising Feasibility Study:** In anticipation of the results of the master plan, staff also seeks to begin work on a Hearst 2.0 fundraising feasibility study with a certified fundraising professional firm to prepare for large public and This destination assessment would help confirm if there is a need for expanded meeting venues, athletic venues and hotels.

81. **RAGBRAI Start Up Funds:** This is revenue generated from the 2015 event. It is held in the reserve account for use as start-up funds when the event returns to Cedar Falls.

82. **Replacement of Street Banners:** Money is set aside each year to replace street banners as they become worn. This serves as a reminder that these funds are available.

83. **Tourism Market Study:** A tourism plan and market research project would identify needs within the community to attract more visitors. This destination assessment would help confirm if there is a need for expanded meeting venues, athletic venues and hotels.

84. **Visitor Center – Cedar Falls 3D Sign:** The sign would be located in the grass circle in the driveway of the Visitor Center. Many communities and universities are using these letters to welcome visitors (and residents) and encourage photo opportunities that are shared online.

85. **Visitor Center – Interior Painting & Updates:** The paint in staff section of the visitor center could use refreshing and photos in the foyer, gift shop and conference room need replacing.

86. **Visitor Center Patio Repair and Furnishing:** This project would include replacing the entire patio area. The patio benches and tables are also very worn and in need of replacement. The appearance of the building would be improved with these changes.

87. **Entrance Signage Replacement & Upgrade:** City entrance signs were installed 20 years ago and have been well maintained. It is time to integrate beautification and placemaking into the entrance signage and make upgrades to improve our welcome to visitors and community pride. Replacement and additional signs are proposed over the next 10 years.

88. **Visitor Center Sign:** The monument sign at the entrance to the Visitor Center coordinates with the building and other monument signage throughout Industrial Park. The top of the sign was an old logo and showing wear, so it was removed, but not replaced. This project will replace this top portion of the sign.

89. **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.

90. **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.

91. **Bridges/Culverts – Katowski Drive Box Culvert Replacement:** Katowski Drive Box will remove and replace the existing steel I-beam bridge with a box culvert. The current bridge is in poor condition with advanced deterioration.

92. **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.

93. **Bridges/Culverts – Ridgeway Avenue Bridge Replacement:** Ridgeway Avenue Bridge project will remove and replace the existing bridge with a new bridge.

94. **Bridges/Culverts – Treemont Street Bridge:** This project will replace the existing bridge with a twin 10x8 culvert. The current bridge is in poor condition with advanced deterioration.

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 – Gibson Property Extension:** This project would extend sanitary sewer service to the southern Gibson property.

97. **Sanitary Sewer – Northern Industrial Park Realignment:** This project will realign the current sanitary network within the Northern Industrial Park to allow for future developers to combine lots without building over a live sanitary line.

98. **Sanitary Sewer – Pheasant Ridge Water/Sewer Connection:** This project would extend City water and sanitary service to the pro shop building at Pheasant Ridge. Extending water service will increase water quality and reduce well maintenance.

99. **Sanitary Sewer – S. Main Street Sanitary Sewer Extension:** this project will bridge the gap in the City's sanitary network by connecting the properties on the west side of S. Main Street, from Greenhill Rd. to Bergstrom Boulevard. This will afford multiple properties the ability to connect to the City's sanitary network.

100. **Sanitary Sewer – SW Branch of Dry Run Creek Extension:** This project will extend the sanitary sewer system an additional 4,500 feet to the west to promote future development.

101. **Sidewalks/Trails – Assessment Program:** This is a multi-year program which addresses non-ADA compliant private sidewalks.

102. **Sidewalks/Trails – Autumn Ridge Sidewalk Infill:** This project would infill a missing segment of sidewalk along the west side of Union road from Paddington Drive north approximately 630 feet to the southern extent of the planned Autumn Ridge 9th subdivision.

103. **Sidewalks/Trails – Danish Drive Infill:** This project would construct a sidewalk on the south side of Danish Drive from Norse Drive to just pas Fjord Drive. This would complete the sidewalk system on Danish Drive from Norse Dr. to Glacier Dr.

104. **Sidewalks/Trails – Devlin Circle Sidewalk Infill:** This project will complete a gap in sidewalk along the south side at 211 Devlin Circle.

105. **Sidewalks/Trails – Grand Avenue Trail Infill (Bronson to Galloway):** This project would infill a segment of paved trail to complete the footpath created between Galloway Ave. and Bronson Court. This infill would require the purchase of easements along this private property, but would create a significant pedestrian connection on Grand Avenue.

106. **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.

107. **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.

108. **Sidewalks/Trails: Magnolia Drive Sidewalk Infill:** This project would construct sidewalk on the east side of Magnolia Drive from Crescent Drive to Whitetail Drive.

109. **Sidewalks/Trails – McClain Drive Sidewalk Infill:** This project will construct sidewalk along McClain Dr. from University Ave south to Primrose Drive totaling approximately 1400 feet. This sidewalk will connect surrounding subdivisions to Orchard Hill Park and Orchard Hill Elementary School.

110. **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.

111. **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.

112. **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.

113. **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.

114. **Sidewalks/Trails – W. 20th Street Sidewalk Infill:** This project will construct 350 feet of sidewalk from College Street to the existing sidewalk at 1016 W. 20th Street.

115. **Storm Water – Bluff St. & W. 7th St. Drainage Improvements:** This project would reestablish the western edge of Bluff Street while extending storm sewer across W 7th and over to an existing storm sewer connection.

116. **Storm Water –Drainage Studies:** This project will provide an over-land route and/or drainage improvements from the Clay Street Park to Washington.

117. **Storm Water – Northern Cedar Falls Storm Sewer Extension:** This project includes the design and infrastructure to extend the storm sewer network from Center Street southwest to Lone Tree Road. This line will run behind the existing line along the north side of the roadway.

118. **Storm Water – Slope Repair Greenwood Cemetery:** This project will repair portions of the steep slopes on the northern edge of Greenwood Cemetery that have failed.

119. **Storm Water – Slope Repair W. Ridgewood Drive:** This project will repair portions of the steep slope on the northern edge of W. Ridgewood drive that have failed.

120. **Storm Water – Storm Sewer Extension to North College St.:** This project would extend the storm sewer from Parkway Court to North College Street. This would include the burial of the new pipe and grading to remove the natural drainage way.

121. **Storm Water – University Avenue Bioretention Swales/Cells:** This project will create bioretention swales/cells in the commercial areas along University Avenue to treat storm water runoff, improve water quality in receiving streams, and alleviate storm water runoff problems.

122. **Streets – Aldrich Elementary School Connections:** This project includes four separate roadway connections to be installed, allowing for greater connectivity to Aldrich Elementary.

123. **Streets – Alley Reconstruction Program:** This project will create 3 permeable alleys per year in residential and commercial areas to treat storm water runoff, improving water quality in receiving streams and alleviate storm water runoff problems.

124. **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.

125. **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.

126. **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.

127. **Streets – Greenhill Road & Coneflower Intersection Widening:** This project will widen the Greenhill Road corridor at the intersection of Coneflower Parkway and Estate Drive. Additional turning lanes and improved traffic flow will be achieved, while improving overall safety.

128. **Streets – Greenhill Road & South Main Street Intersection:** This project will reconstruct the intersection to a roundabout, to improve the capacity, efficiency and safety of the intersection. The intersection was part of a recently adopted Greenhill Road Corridor Study. This project is being undertaken in response to recent development in the area and concerns about intersection capacity and safety.

129. **Streets – Greenhill Road/University Avenue Landscaping:** This project will provide landscaping improvements to the roundabout at Greenhill Road/University Ave.

130. **Streets – Hwy 57 & Union Road Intersection Improvements:** This project will include the reconstruction of the intersection at Hwy 57 and Union Road. A portion of the funding would be from the state and from the traffic safety improvement program.

131. **Streets – Hwy 58 & Greenhill Road Intersection:** This project will install a grade separated interchange at the Highway 58 and Greenhill Road Intersection.

132. **Streets – Hudson Road & Ridgeway Ave. Traffic Signal:** This project will install a traffic signal at the intersection of Hudson Road & Ridgeway Ave.

133. **Streets – IANR CFU Spur Grade Crossing Removals:** This project will remove the IANR CFU rail spur from W. 1st Street to its southern limits adjacent to the pedestrian trail along the river.

134. **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 overlayed to extend its life until reconstruction can occur.

135. **Streets – Neighborhood Traffic Management Program:** This project would develop and implement a neighborhood traffic management program for the City of Cedar Falls. This document would serve as the guide for City staff and residents to study, plan, and implement processes appropriate for the particular traffic issues neighborhoods are experiencing.

136. **Streets – Prairie Parkway Roundabout Landscaping Improvements:** This project will construct landscaping improvements at the roundabout intersections of Prairie Parkway.

137. **Streets – Prairie Parkway & Viking Road Intersection Improvements:** This project will construct improvements at the intersection of Prairie Parkway & Viking Road. It will include extending a median west through Winterbury Drive. The trail along Viking Road will be extended East from the Goldenrod intersection to the Cedar Heights Dr. roundabout.

138. **Streets – Ridgeway Avenue Reconstruction:** This project will reconstruct portions of Ridgeway Avenue installing improvements required for the Midland Atlantic Development (Mills Fleet Farm).

139. **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.

140. **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.

141. **Streets – Union Road Culvert Replacement:** This project includes design and construction of a new box culvert south of W. 27th St. at Union Road. As part of this project, the extension of the sanitary sewer trunk line from the box culvert to W. 27th St.

142. **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. Updating this roadway to an urban cross section will include curb & gutter and storm sewer.

143. **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.

144. **Streets – W. 22nd Street Reconstruction & Campus St. Sidewalk:** This project includes the overall reconstruction and widening of W 22nd St. from College to Merner St as development continues in the area. Sidewalk will be extended on the North side of Campus St. down to the box culvert.

145. **Streets – W. 23rd Street Reconstruction:** This project will reconstruct W. 23rd Street from Hudson Road east to Campus Street.

146. **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.

147. **Streetscape – College Hill Streetscape:** This project would remove and replace the existing sidewalk, sidewalk pavers, and streetscape elements along College Street from W 20th Street to W. 23rd St. to an updated design.

148. **Streetscape – Downtown Streetscape and Reconstruction (Phase II):** This project would remove and replace the existing sidewalk pavers and streetscape elements along Main Street from 3rd Street to 6th Street according to the newly adopted design.

149. **Cemetery Columbariums:** Columbariums have become a popular choice for storing cremains. This method of interment will save space throughout the three City cemeteries.

150. **Golf Course Maintenance:** Pheasant Ridge Golf Course requires regular maintenance in order to be well kept and ensure it remains a desirable place to play golf.

151. **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.

152. **Big Woods Campground Expansion:** This project involves expanding camping opportunities at the existing Big Woods Campground. The expansion will double the number of campsites available in the park for an approximate total of 120 sites.

153. **Big Woods Lake Cabins:** Cabin rentals have been very popular with reservations being full for much of the past several years. During the construction of the first cabin, grade work and infrastructure was put in place for future addition of cabins. An additional cabin is now warranted and fits into the time frame for expansion.

154. **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.

155. **Mini Plaza on 1st St. Historical Area – Rotary Club:** This project is to commerate 100 years of the Rotary Club. The project would consist of a small plaza connected by a trail.

156. **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.

157. **Pickle Ball Court Maintenance:** The acrylic surface on the pickle ball courts will need to be replaced approximately every 5 years. Additionally, this will provide any other maintenance and upkeep for all of the existing infrastructure.

158. **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.

159. **Place to Play Park Modifications:** The park is very popular and in need of some modifications. This project includes adding an additional shelter that can be semi isolated with a gate that will allow reservations without conflict with the main shelter.

160. **Private Property Hazardous Tree Removal:** The Emerald Ash Borer infestation began in Iowa in 2010. In 2017, the City started a multi-year effort to remove dead and damaged trees on City property. The City plans to hire a contractor to address this nuisance.

161. **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.

162. **Seerley Park Renovation:** This project includes the installation of a new shelter, upgraded playground equipment including inclusive elements, fencing, and signage.

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 Emeral 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 Park Restroom:** With a weekly event and other functions taking place at Veterans park, there is a need for restroom facilities. This project would include a uni-sex restroom located on the south side of the park.

167. **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.

168. **Beach House Dehumidification System:** During the spring when ambient temperatures are higher than ground temperatures, and on humid days, the floor at the beach house becomes wet with condensation causing a slip hazard for users.

169. **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.

170. **Community Center Flooring and Furniture:** The Community Center opened in 2004. Carpet and a dance floor were installed at that time. Flooring that is more easily cleaned will be considered in consultation with the maintenance supervisor and flooring expert. The divider that surrounds the dance floor will also be repaired and replaced.

171. **Energy Efficiencies**: This line item is intended to provide funding for energy efficiency projects on public buildings. Examples would include replacement of existing lights with more energy efficient lights.

172. **LED Lighting Upgrade – Library:** This project is an energy initiative that includes replacing and retrofitting LED lighting throughout the Library.

173. **Library Atrium Window Replacement:** The library building was constructed in 2004. Recently some of the windows in the atrium are showing signs of wear and collecting condensation to the point that the maintenance supervisor recommended replacing those.

174. **Library/Community Center Building Maintenance Projects:** This project includes installation and piping of a new boiler system that will replace the geo thermal "pump and dump" system. The intent is to replace the current geo thermal system with an efficient boiler system in an effort to reduce water usage.

175. **Library Drive-Through Book Returns:** The drive-through book returns on the State Street side of the library are now seventeen years old and have been repaired multiple times, but are close to being beyond repair.

176. **Public Works Building Maintenance Projects:** Projects include interior work such as painting, maintenance of geo thermal system, upgrade of server room cooling system and other mechanical, electrical and plumbing maintenance needs.

177. **Public Safety Building Maintenance Projects:** This project includes replacing the failing HVAC unit in the original emergency services section of the building which is now used as sleeping quarters. The intent is to integrate this area into the building's climate control system.

178. **Rec Center Heat Pumps and MEP:** 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. These items along with other mechanical/electrical/plumbing & heating items will need to be replaced over several years.

179. **Expanded Poly Styrene (Styrofoam) Densifier:** The intake of Expanded Poly Styrene (Styrofoam) has increased significantly since the purchase and onset of the recycling program. The material intake has outgrown the efficient capability of original densifying machine. This project is intended to replace the existing unit with a larger machine with improved loading capabilities.

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. **SW Solid Waste Transfer Station:** The current facility has portions of its operation located in the 500 year flood plain. Creating an additional facility will allow unencumbered storage and processing of banned landfill items more efficiently. This project would be for the site selection/land acquision necessary to build a new facility in the future.

183. **Material Storage Bunkers:** Granular materials are in constant need for maintenance operations. The project would include constructing concrete bunker walls with a wood roof to protect materials from precipitation. The location would be on the west side of the Public Works complex at 2200 Technology Parkway.

184. **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.

185. **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.

186. **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.

187. **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).

188. **Outdoor Warning Siren Upgrade:** Siren upgrades will be required to take place in the coming years. Additional sites will need to be evaluated and added as the city expands south and westward.

189. **Bulk Fluids Room Expansion:** With newer modern technology of equipment the requirements for lubricants and coolants has become very specific. Due to the need to stock additional items the bulk fluid storage room has become cluttered and is no longer sizeable to properly store the fluids.

190. **Electric Shore Station for Patrol Vehicles:** This project is to add shore power charging at the Public Safety Building for patrol vehicles. Currently, vehicles are required to run the gas engine in order to keep the electronic devices from draining the vehicle battery.

191. **P511 Replacement Aerial Truck:** The current operational life of fire apparatus is on a 30 year replacement schedule. The platform aerial truck will reach that age in FY28. This project will replace the unit with a modern more compact chassis that will retain the same capabilities as the current unit.

192. **Vehicle Locators:** This project is intended to add additional vehicle locators to the city fleet. Some of the vehicles are equipped with telematics hardware, which has the capability to track location, speed and vehicle analytics.

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. **Cross Connection Removal Reimbursement:** This is related to ongoing projects to remove clean water entering the City's sanitary sewer system through legal and illicit connections. These connections can add millions of gallons of water a day in wet weather to the City's sanitary sewer system. This leads to back-ups, overflows, and permit violations.

195. **Lift Station Maintenance and Upgrades:** With twelve lift stations and thirty pumps throughout the collections system in the City, pumps are rebuilt or replaced on a regular basis. This annual project is needed to purchase, repair, and replace pumps, generators, electronics and equipment as well as extend communication fiber and water utilities for future needs.

196. **Nutrient Reduction Improvements:** The treatment facility will be updated to a new treatment process that allows for the removal of Nitrogen and Phosphorus to meet new USEPA and IDNR regulations added to Cedar Falls NPDES permit.

197. **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.

198. **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.

199. **Sanitary Sewer Spot Rehabilitation:** An ongoing process of repair and rehabilitation of the existing sanitary sewer collection system. CIPP lining is very cost effective method of repairing sewer mains while reducing infiltration of clean water into the system. Spot repairs are necessary when sanitary sewer mains are found to be in severe disrepair and need to be fixed on an emergency basis.

200. **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.

201. **Sewershed Studies:** These studies are necessary to assess current infrastructure as well as plan for future needs as our community continues to expand. An outside engineering firm will be utilized to look at both capacity and condition of current infrastructure and assist in planning for future growth.

202. **TV Van Upgrades:** The current TV Van was purchased new in 2008. It is a critical piece of equipment that allows us to inspect and diagnose issues in the sanitary sewer collection system. This item is for the purchase and installation of TV equipment into a vehicle which will be purchased through the vehicle replacement plan.

203. **UV Disinfection Bulb Replacement:** The bulbs used in the disinfection process have a lifespan of 12,000 hours. The will need to be replaced to maintain permit requirements.

204. **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.

205. **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.

206. **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.

207. **Hazardous Materials Upgrade:** In order to continue the ability to provide Hazardous Materials Response for the City for all incidents below level "A". A portion of these funds may be used to modify the Haz/Mat trailer to serve as a special operations trailer.

208. **Replacement of Thermal Imaging Units:** Thermal Imaging cameras are used by firefighters in order to assist in "seeing" through smoke and into walls. The cameras are a very valuable firefighting ad rescue tool. The thermal imaging cameras are used on every incident that deals with smoke, heat and/or fire.

209. **SCBA Replacement:** The City purchased the current Self Contained Breathing Apparatus which includes the backpack, air tanks and face masks in 2009 placing the age of these units at 11 years. The life expectancy of these units is 15 years. Each firefighter is issued a mask that is specific to them. Back packs and tanks are shared. Newer units are not compatible with the older units we currently own.

210. **Technical Rescue Equipment and SCBA:** With the ever expanding role the fire department will facilitate in the future, the replacement and additional Technical Rescue Equipment used in Confined Space, Trench Rescue and Structural Collapse is needed.

211. **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.

212. **Equipment Reserve:** For the purchase of various public safety equipment.

213. **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.

214. **In Car Camera/Body Camera's:** 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. The car cameras and body cameras link together providing side by side synched viewing.

215. **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.

216. Radar: The Public Safety Department has one radar installed in each patrol vechicle for speed violation detection. The radar units have a life span of less than 10 years. Each unit cost is approximately $3,000. The Department intends to replace each of the 12 radar units over a 3 year period.

217. Firearms, TASERS, Less-Lethal systems: 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.

Employ25

Administrative
City of Cedar Falls
FY25 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments

Administrative Section/Position	06/30/23 Budgeted	06/30/24 Budgeted	06/30/25 Budgeted
Mayor's Office			
Mayor	1.00	1.00	1.00
Administrative Supervisor	0.10	0.10	0.10
Administration			
City Administrator	1.00	1.00	1.00
Administrative Supervisor	0.05	0.05	0.05
Economic Development Coordinator	1.00	1.00	1.00
Communications Specialist	1.00	1.00	1.00
Policy & Admin Specialist	0.00	0.00	1.00
Interns (Part-Time)	0.10	0.10	0.10
Full-Time	4.15	4.15	5.15
Part-Time	0.10	0.10	0.10
Total Administrative	4.25	4.25	5.25

Employ25

Department of Finance & Business Operations
City of Cedar Falls
FY25 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments

Finance & Business Operations Section/Position	06/30/23 Budgeted	06/30/24 Budgeted	06/30/25 Budgeted
Administration			
Director of Finance & Business Operations	1.00	1.00	1.00
Financial Technician (Part-Time)	0.73	0.73	0.73
Financial Services			
Controller/City Treasurer	1.00	1.00	1.00
Accountant I	0.65	0.65	0.65
Administrative Assistant	0.00	0.10	0.10
Payroll/HR Technician	0.95	0.90	0.90
Financial Clerk	0.40	0.65	0.65
Financial Clerk (Part-Time)	0.98	0.99	0.99
Human Resources			
HR Manager	1.00	1.00	1.00
HR Specialist	2.00	2.00	2.00
HR Specialist (Part-Time)	0.73	0.73	0.73
DEI Specialist	1.00	1.00	1.00
Payroll/HR Technician	0.05	0.10	0.10
Accountant	0.30	0.30	0.30
Administrative Assistant	0.35	0.25	0.25
Legal Services			
City Attorney	1.00	1.00	1.00
Property Acquisition Specialist	0.00	0.00	1.00
Administrative Supervisor	0.02	0.02	0.02
Administrative Assistant	0.10	0.10	0.10
Administrative Assistant (Part-Time)	0.00	0.07	0.07
Public Records			
City Clerk	0.90	0.90	0.90
Administrative Supervisor	0.83	0.83	0.83
Administrative Assistant	1.15	1.15	1.15
Administrative Assistant (Part-Time)	0.41	1.03	1.03
Library Services			
Library Director	1.00	1.00	1.00
Senior Librarian	2.00	2.00	2.00
Library Administrative Assistant	1.00	1.00	1.00
Library Assistants	7.00	8.00	8.00
Librarian (Part-time)	1.46	0.73	0.00

Employ25

Department of Finance & Business Operations
City of Cedar Falls
FY25 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments

Finance & Business Operations Section/Position	06/30/23 Budgeted	06/30/24 Budgeted	06/30/25 Budgeted
Education Coordinator (Part-Time)	0.20	0.20	0.20
Librarian	1.00	1.00	2.00
Technology Librarian	1.00	0.00	0.00
Library Assistant (Part-Time)	6.38	7.10	8.55
Library Interns (Part-Time)	1.23	1.73	0.00
Library Pages (Part-Time)	2.48	2.48	2.48
Information Systems Tech I	0.00	0.33	0.50
Community Services			
Facility Assistant (Part-Time)	0.44	0.81	0.13
Library Assistant (Part-Time)	0.67	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	1.00	1.00	1.00
Administrative Assistant (Part-Time)	0.28	0.28	0.28
Production Assistant II (Part-Time)	0.50	0.50	0.50
Information Systems			
Information Systems Manager	1.00	1.00	1.00
Network/Support Specialist	1.00	1.00	1.00
Information Systems Technician II	1.00	1.00	2.00
Graphic Designer (Part-Time)	0.73	0.73	0.73
GIS Analyst	1.00	1.00	1.00
Information Systems Technician I	1.00	1.67	0.50
Intern (Part-Time)	0.10	0.10	0.10
Parking			
City Clerk	0.10	0.10	0.10
Administrative Supervisor	0.70	0.70	0.70
Parking Meter Attendant (Part-Time)	2.90	2.90	2.18
Administrative Assistant	0.50	0.50	0.50
Administrative Assistant (Part-Time)	0.00	0.04	0.04
Total Full-Time	35.00	36.25	38.25
Total Part-Time	20.22	21.82	19.41
Total Finance & Business Operations	55.22	58.07	57.66

Employ25

Department of Community Development
City of Cedar Falls
FY25 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments

Community Development Section/Position	06/30/23 Budgeted	06/30/24 Budgeted	06/30/25 Budgeted
Administration			
Director of Community Development	1.00	1.00	1.00
Administrative Assistant	0.05	0.05	0.05
Inspection Services			
Inspection Services Manager	1.00	1.00	1.00
Inspectors	5.00	5.00	5.00
Inspector (Part-Time)	0.73	0.00	0.00
Code Enforcement	1.00	1.00	1.00
Administrative Supervisor	0.20	0.20	0.20
Administrative Assistant	1.55	1.55	1.55
Administrative Assistant (Part-Time)	0.52	0.52	0.54
Financial Clerk (Part-Time)	0.06	0.06	0.06
Code Enforcement (Part-Time)	0.00	0.73	0.73
Planning & Community Services			
Planning & Community Service Manager	0.95	0.95	0.95
Planner I	2.00	2.00	2.00
Planner III	2.00	2.00	2.00
Administrative Assistant	0.65	0.65	0.65
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
Administrative Assistant (Part-Time)	0.00	0.00	0.73
Senior Services Coordinator (Part-Time)	0.73	0.73	0.00
Hearst Lab Tech (Part-Time)	0.73	0.73	0.73
Hearst Coordinator (Part-Time)	0.73	0.73	0.73
Hearst Assistant (Part-Time)	0.50	0.98	0.98
Temporary (Part-Time)	0.75	0.75	0.75
Office Assistant (Part-Time)	1.45	1.45	1.45
Program Coordinator (Part-Time)	0.73	0.73	0.73
Recreation Services			
Rec & Community Program Manager	1.00	1.00	1.00
Admin. Supervisor	0.00	1.00	1.00
Rec Program Supervisor	1.00	1.00	2.00
Sports Program Supervisor	1.00	1.00	1.00

Employ25

Department of Community Development
City of Cedar Falls
FY25 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments

Community Development Section/Position	06/30/23 Budgeted	06/30/24 Budgeted	06/30/25 Budgeted
Recreation Program Coordinator (Part-Time)	0.73	0.73	0.73
Admin Assistant - Lead	1.00	0.00	0.00
Fitness Coordinator	0.00	1.00	1.00
Fitness Coordinator (Part-Time)	0.73	0.00	0.00
Office Assistant (Part-Time)	2.18	2.18	2.18
Seasonal/Temporary (Part-Time)	27.32	27.32	27.32
Housing Vouchers			
Planning & Community Service Manager	0.02	0.02	0.02
Community Services Specialist (Part-Time)	0.00	0.00	0.69
Community Services Coordinator	1.00	1.00	0.60
Housing Program Specialist (Part-Time)	1.41	1.41	0.00
Accountant	0.02	0.02	0.02
Financial Clerk (Part-Time)	0.04	0.04	0.04
Intern (Part-Time)	0.10	0.10	0.10
Block Grant			
Planning & Community Service Manager	0.03	0.03	0.03
Community Services Coordinator	0.00	0.00	0.40
Community Services Specialist (Part-Time)	0.00	0.00	0.76
Housing Program Specialist (Part-Time)	0.04	0.04	0.00
Controller/City Treasurer	0.00	0.00	0.00
Accountant	0.03	0.03	0.03
Financial Clerk (Part-Time)	0.03	0.03	0.03
Visitors & Tourism Services			
V&T/Cultural Program Manager	1.00	1.00	1.00
V&T Sales/Mrktg. Coordinator	1.00	1.00	1.00
Summer Intern (Part-Time)	0.10	0.10	0.10
Content Coordinator (Part-Time)	0.00	0.73	0.63
V&T Coordinator (Part-Time)	0.73	0.73	0.73
Office Assistant (Part-Time)	2.08	1.35	1.35
Total Full-Time	23.50	24.50	25.50
Total Part-Time	43.25	43.00	42.92
Total Community Development	66.75	67.50	68.42

Employ25

Public Works
City of Cedar Falls
FY25 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments

Public Works Section/Position	06/30/23 Budgeted	06/30/24 Budgeted	06/30/25 Budgeted
Engineering Services			
Director of Public Works	0.33	0.33	0.33
City Engineer	1.00	1.00	1.00
Project Manager	0.00	0.00	0.90
Civil Engineer II	1.90	1.90	1.90
Civil Engineer I	1.00	0.00	0.00
Principal Engineer	0.90	1.90	1.00
CAD Designer	1.00	1.00	1.00
Engineering Tech I	1.00	1.00	1.00
Surveyor	1.00	1.00	1.00
Engineering Technician II	5.00	5.00	5.00
Summer Temporary/Intern (Part-Time)	0.15	0.15	0.15
Administrative Assistant (Part-Time)	0.86	0.86	0.86
Financial Clerk (Part-Time)	0.21	0.21	0.21
Administrative Supervisor	0.10	0.10	0.10
Administrative Assistant	0.55	0.55	0.55
Cemetery			
PW/Parks Supervisor	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00
Laborer (Part-Time)	0.73	0.73	0.73
Temporary (Part-Time)	2.00	2.00	2.00
Administrative Assistant	0.10	0.10	0.10
Maintenance Worker	1.00	1.00	1.00
Parks			
PW/Parks Supervisor	1.00	1.00	1.00
Arborist	2.00	2.00	2.00
Senior Groundskeeper	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00
Horticulturalist	1.00	1.00	1.00
Laborer (Part-Time)	4.35	4.35	4.35
Seasonal (Part-Time)	7.63	7.63	7.63
Public Building			
Building Maintenance Supervisor	1.00	1.00	1.00
Maintenance Worker	0.50	0.50	0.50

Employ25

Public Works
City of Cedar Falls
FY25 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments

Public Works Section/Position	06/30/23 Budgeted	06/30/24 Budgeted	06/30/25 Budgeted
Administration - Public Works			
Director of Public Works	0.67	0.67	0.67
O&M Manager	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Administrative Assistant (Part-Time)	0.73	0.73	0.73
O&M Refuse			
Parks/PW Supervisor	1.00	1.00	1.00
Maintenance Worker	6.00	7.00	6.00
Maintenance Worker (Part-Time)	7.23	6.50	7.23
Seasonal (Part-Time)	0.50	0.50	0.50
Storm Water			
Environmental Engineer	0.30	0.30	0.30
Principal Engineer	0.10	0.10	0.00
Project Manager	0.00	0.00	0.10
Civil Engineer II	0.10	0.10	0.10
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	0.00	0.00
Maintenance Worker	3.00	0.00	0.00
Environmental Engineer	0.70	0.00	0.00
Seasonal (Part-Time)	1.23	0.00	0.00
Water Reclamation			
Water Reclamation Manager	1.00	1.00	1.00
Waste Water Supervisor	1.00	1.00	1.00
Environmental Engineer	0.00	0.70	0.70
Waste Water Operator II	1.00	1.00	2.00
Waste Water Laboratory Tech	1.00	1.00	1.00
Equipment Operator	0.00	1.00	1.00
Equipment Mechanic	1.00	1.00	1.00
Waste Water Operator I	4.00	4.00	2.00
Maintenance Worker	2.00	5.00	5.00

Employ25

Public Works
City of Cedar Falls
FY25 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments

Public Works Section/Position	06/30/23 Budgeted	06/30/24 Budgeted	06/30/25 Budgeted
Maintenance Worker (Part-Time)	0.73	0.73	0.73
Seasonal (Part-Time)	0.31	1.54	1.54
Street Construction			
PW/Parks Supervisor	2.00	2.00	2.00
Equipment Operator	5.00	5.00	5.00
Maintenance Worker	11.00	11.00	11.00
Seasonal (Part-Time)	2.92	2.92	2.92
Traffic Operations			
Traffic Operation & Maint. Supervisor	1.00	1.00	1.00
Maintenance Worker	1.50	1.50	1.50
Seasonal (Part-Time)	0.50	0.50	0.50
Signal Technician (Part-Time)	0.73	0.00	0.00
Traffic Technician	0.00	0.00	1.00
Signal Technician	0.00	1.00	0.00
Vehicle Maintenance			
Fleet Maintenance Supervisor	1.00	1.00	1.00
Equipment Mechanic	4.00	4.00	4.00
Assistant Equipment Mechanic	1.00	2.00	2.00
Assistant Equipment Mechanic (Part-Time)	0.73	0.00	0.00
Seasonal (Part-Time)	0.50	0.50	0.50
Total Full-Time	79.75	82.75	80.75
Total Part-Time	32.14	29.95	30.68
Total Public Works	111.89	112.70	111.43

Employ25

Public Safety Services Department
City of Cedar Falls
FY25 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments

Public Safety Services Section/Position	06/30/23 Budgeted	06/30/24 Budgeted	06/30/25 Budgeted
Fire			
Director of PSS	0.50	0.50	0.50
Assistant PSS Director- Fire Chief	1.00	1.00	1.00
Fire Captains	3.00	3.00	3.00
Public Safety Supervisor-Captain	3.50	3.50	2.50
Public Safety Supervisor-Lieutenant	2.00	2.00	3.00
Public Safety Officer	17.00	17.00	18.00
Administrative Assistant	0.50	0.50	0.50
Financial Clerk	0.35	0.25	0.25
Police			
Director of PSS	0.50	0.50	0.50
Assistant PSS Director - Police Chief	1.00	1.00	1.00
Public Safety Supervisor - Captain	3.50	3.50	3.50
Public Safety Officer	30.00	32.00	32.00
Lieutenants - PSO	2.00	2.00	2.00
Public Safety Supervisor-Lieutenant	7.00	7.00	8.00
Police Officer	3.00	2.00	1.00
Crossing Guard (Part-Time)	1.88	1.88	1.88
Community Service Officer I (Part-Time)	5.13	5.35	5.35
Office Assistant (Part-Time)	1.45	1.45	1.45
Financial Clerk	0.25	0.10	0.10
Administrative Assistant	0.50	0.50	0.50
Total Full-Time	75.60	76.35	77.35
Total Part-Time	8.46	8.68	8.68
Total Public Safety Services Department	84.06	85.03	86.03

Employ25

Summary of Departments
City of Cedar Falls
FY25 Budget Summary
Full-Time and Part-Time Positions
By Fiscal Year and Departments

Summary Totals Department/Position	06/30/23 Budgeted	06/30/24 Budgeted	06/30/25 Budgeted
Administrative			
Full-Time	4.15	4.15	5.15
Part-Time	0.10	0.10	0.10
Finance & Business Operations			
Full-Time	35.00	36.25	38.25
Part-Time	20.22	21.82	19.41
Community Development			
Full-Time	23.50	24.50	25.50
Part-Time	43.25	43.00	42.92
Public Works			
Full-Time	79.75	82.75	80.75
Part-Time	32.14	29.95	30.68
Public Safety Services			
Full-Time	75.60	76.35	77.35
Part-Time	8.46	8.68	8.68
Total Full-Time	218.00	224.00	227.00
Total Part-Time	104.17	103.55	101.79
Total Employees in FTE	322.17	327.55	328.79

ADMIN- Increase in full-time due to budgeting for a policy and administration specialist.

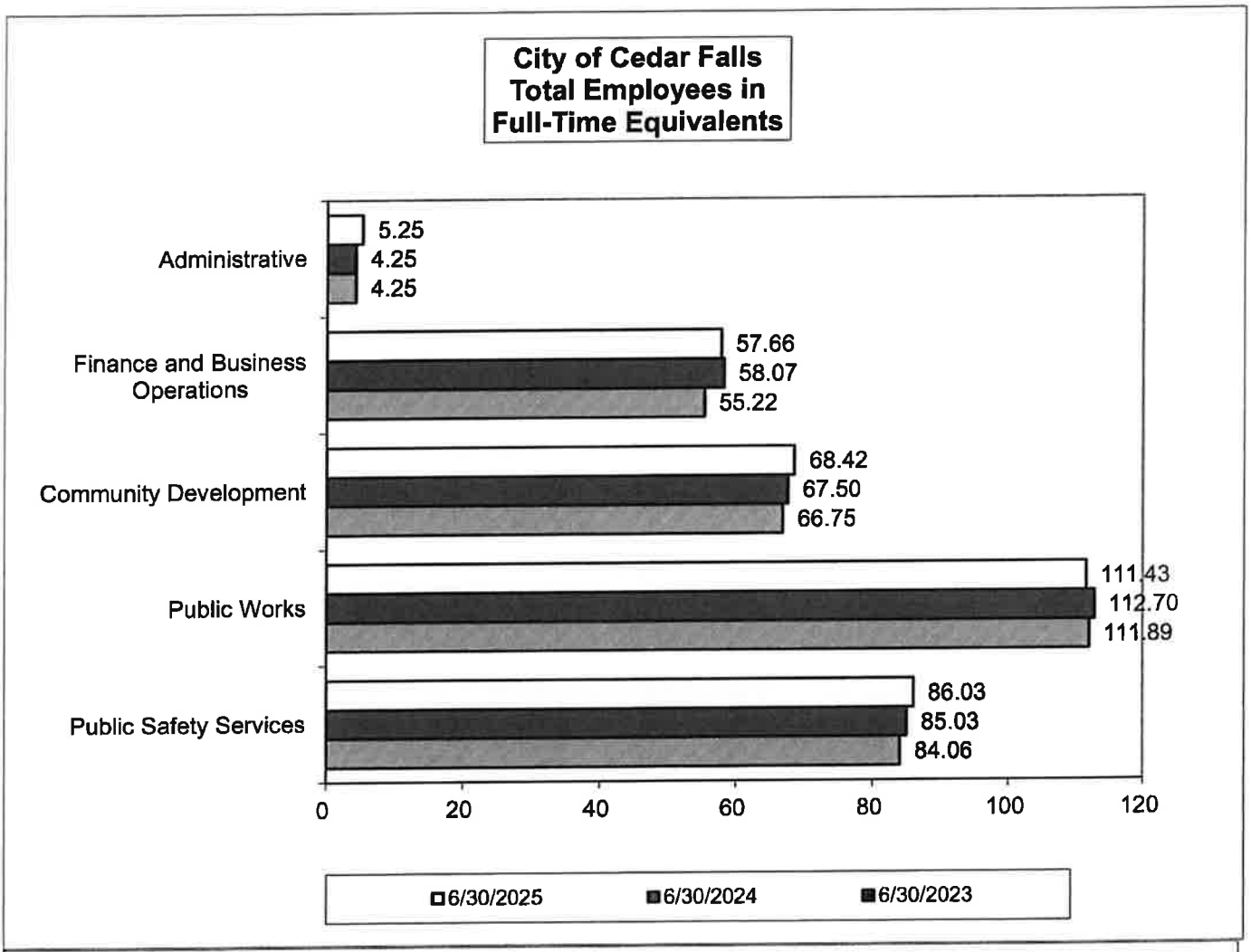
FBO- Changes in staffing due to budgeting for a property acquisition specialist in the legal division.

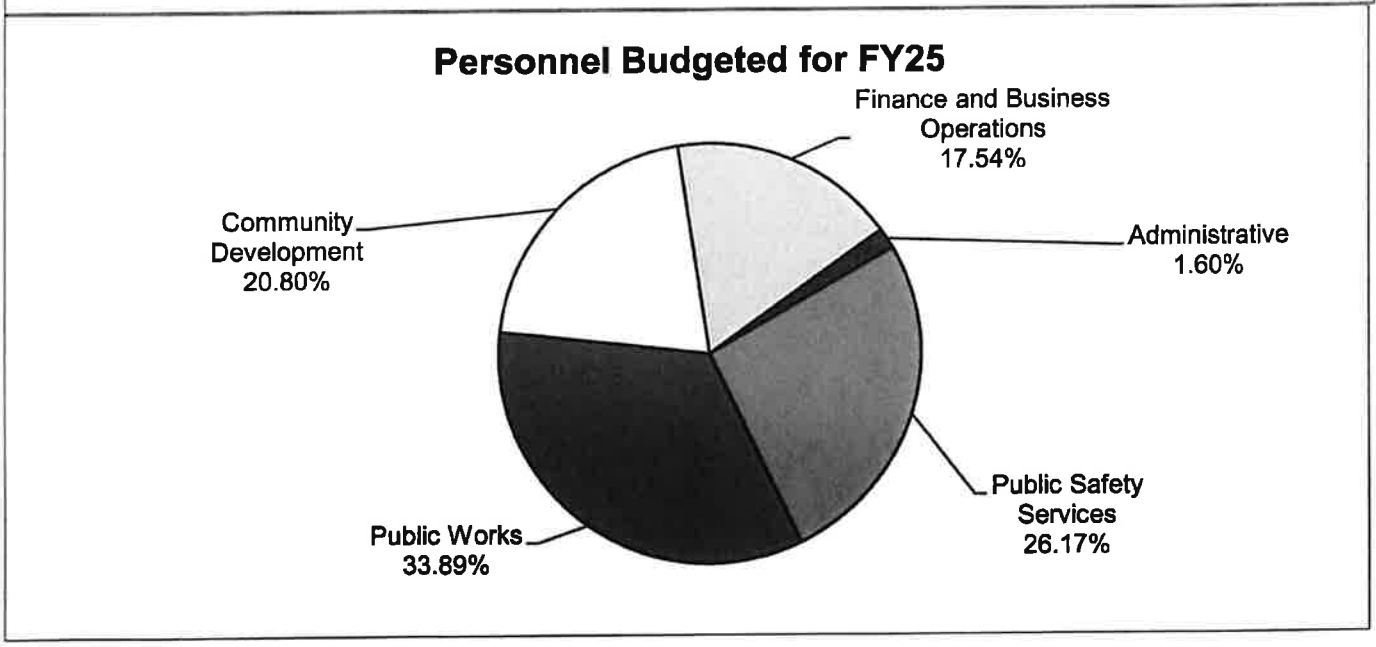
CD- Changes in staffing due to budgeting for the replacement of the aquatic supervisor and overlapping that position for one year.

PW- Changes in staffing due to the removal of a vacant position in water reclamation.

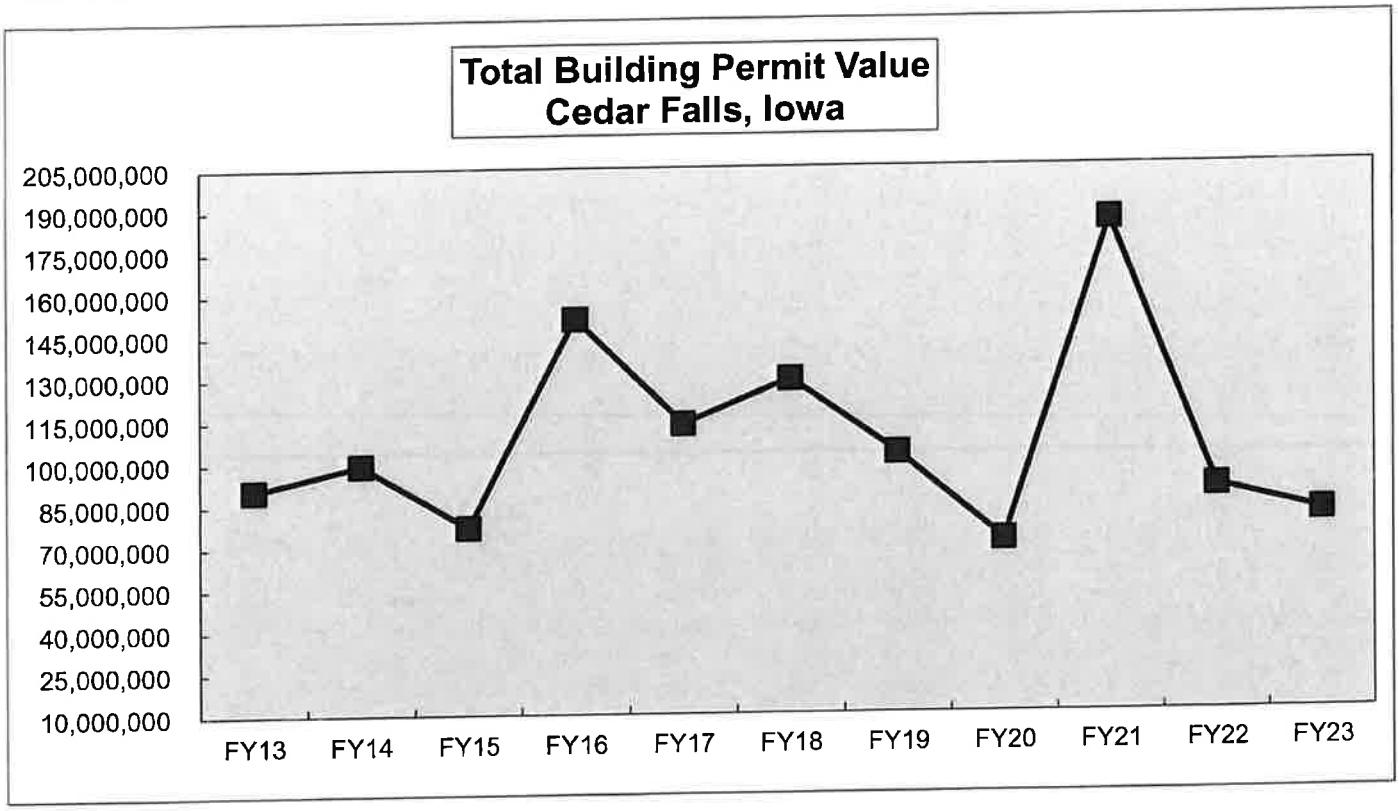
PSS- Increase in full-time due to one additional officer budgeted for the school resource officer.

Employ25


City of Cedar Falls
Total Employees in
Full-Time Equivalents
Administrative
5.25
4.25
4.25
Finance and Business Operations
57.66
58.07
55.22
Community Development
68.42
67.50
66.75
Public Works
111.43
112.70
111.89
Public Safety Services
86.03
85.03
84.06
0
20
40
60
80
100
120
6/30/2025
6/30/2024
6/30/2023


Personnel Budgeted for FY25
Finance and Business Operations
17.54%
Administrative
1.60%
Public Safety Services
26.17%
Public Works
33.89%
Community Development
20.80%

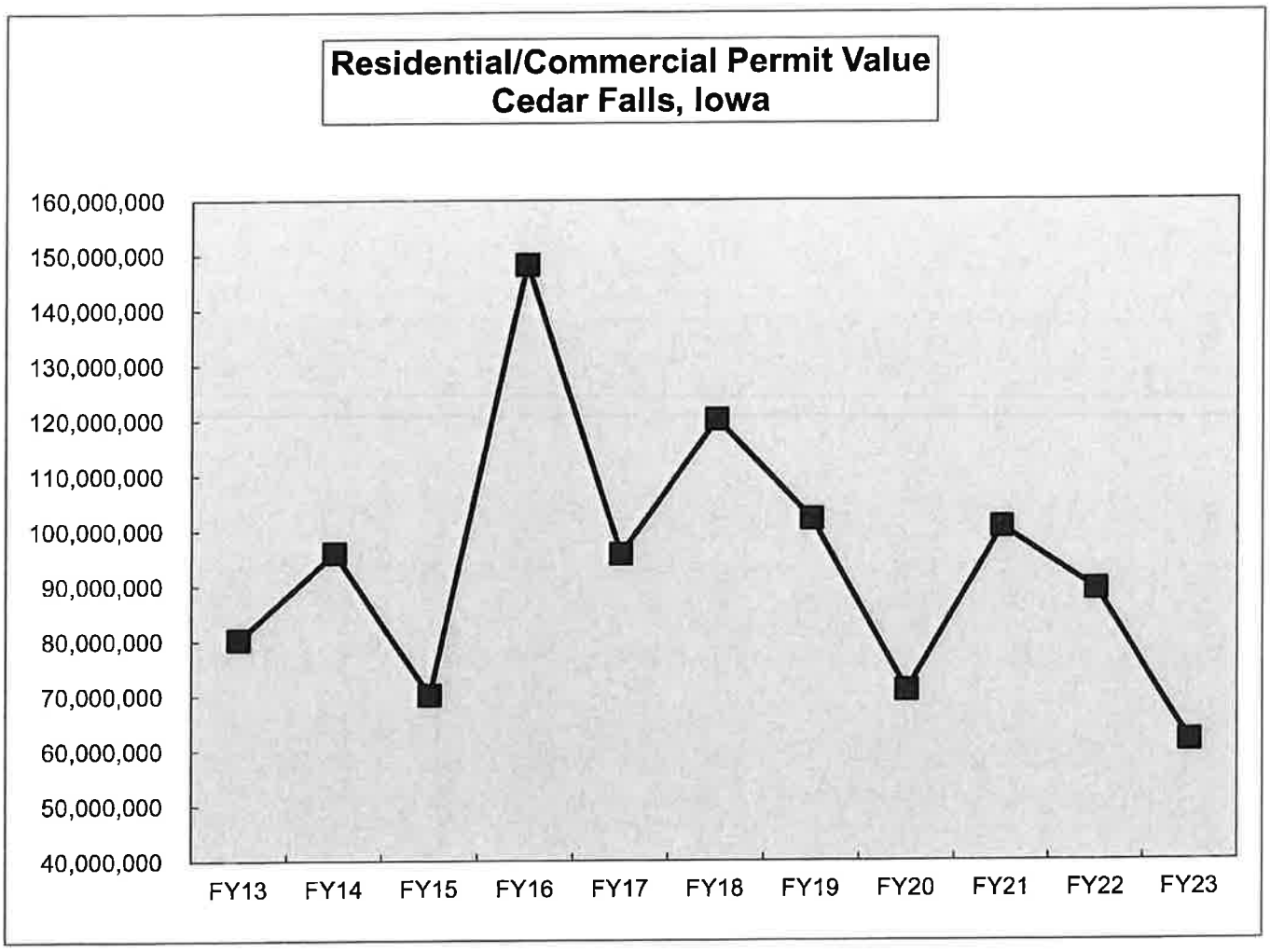
Build 25



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. FY21 was the highest year on record for building permits.

Year	Single Family Residential Permits	Residential Value	Commercial Value	Residential & Commercial Value	Total Permit Value
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
FY20	94	38,988,945	31,876,618	70,865,563	71,581,480
FY21	127	52,584,918	47,972,821	100,557,739	185,425,572
FY22	82	38,125,362	51,098,231	89,223,593	89,969,285
FY23	90	42,637,542	19,035,134	61,672,676	80,717,377

Build 25

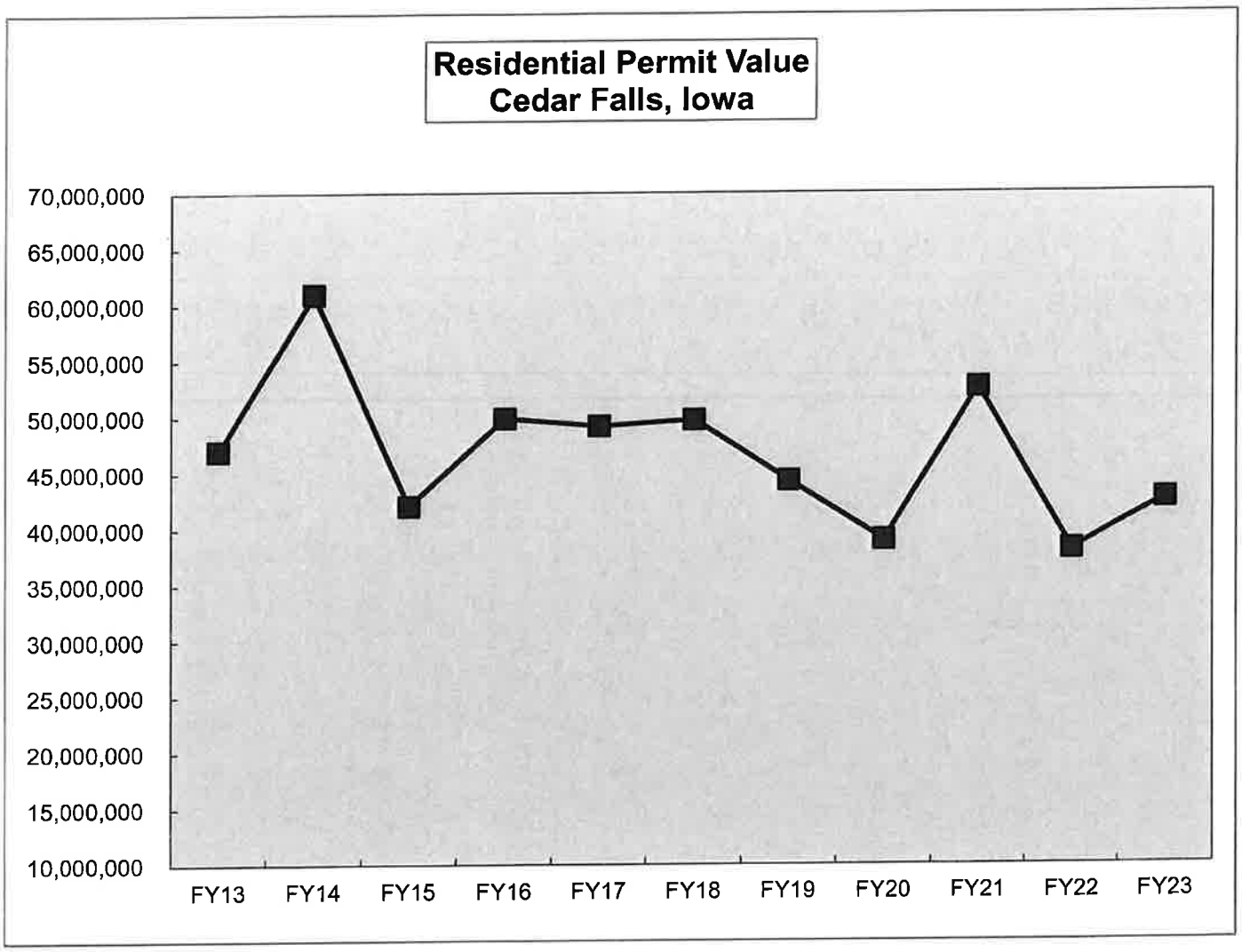


Year	Residential & Commercial Value
FY13	80,272,854
FY14	96,005,422
FY15	70,112,682
FY16	148,270,409
FY17	95,739,191
FY18	120,116,929
FY19	102,027,293
FY20	70,865,563
FY21	100,557,739
FY22	89,223,593
FY23	61,672,676

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, Pinnacle Specialty Care, Western Home and Martin Brothers addition.

Build 25



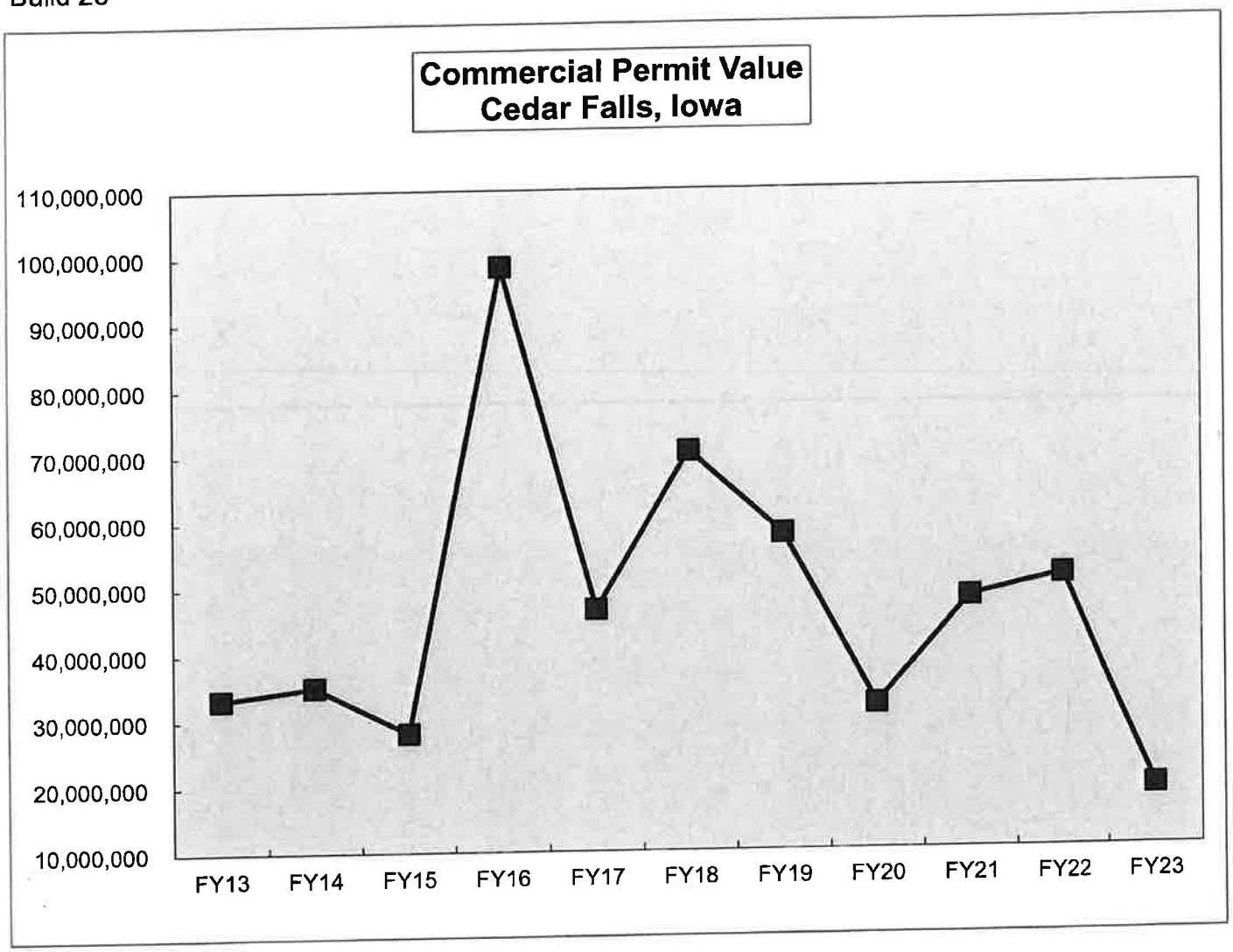
Year	Residential Value
FY13	47,004,943
FY14	60,943,582
FY15	42,060,589
FY16	49,865,347
FY17	49,171,001
FY18	49,731,122
FY19	44,269,685
FY20	38,988,945
FY21	52,584,918
FY22	38,125,362
FY23	42,637,542

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.

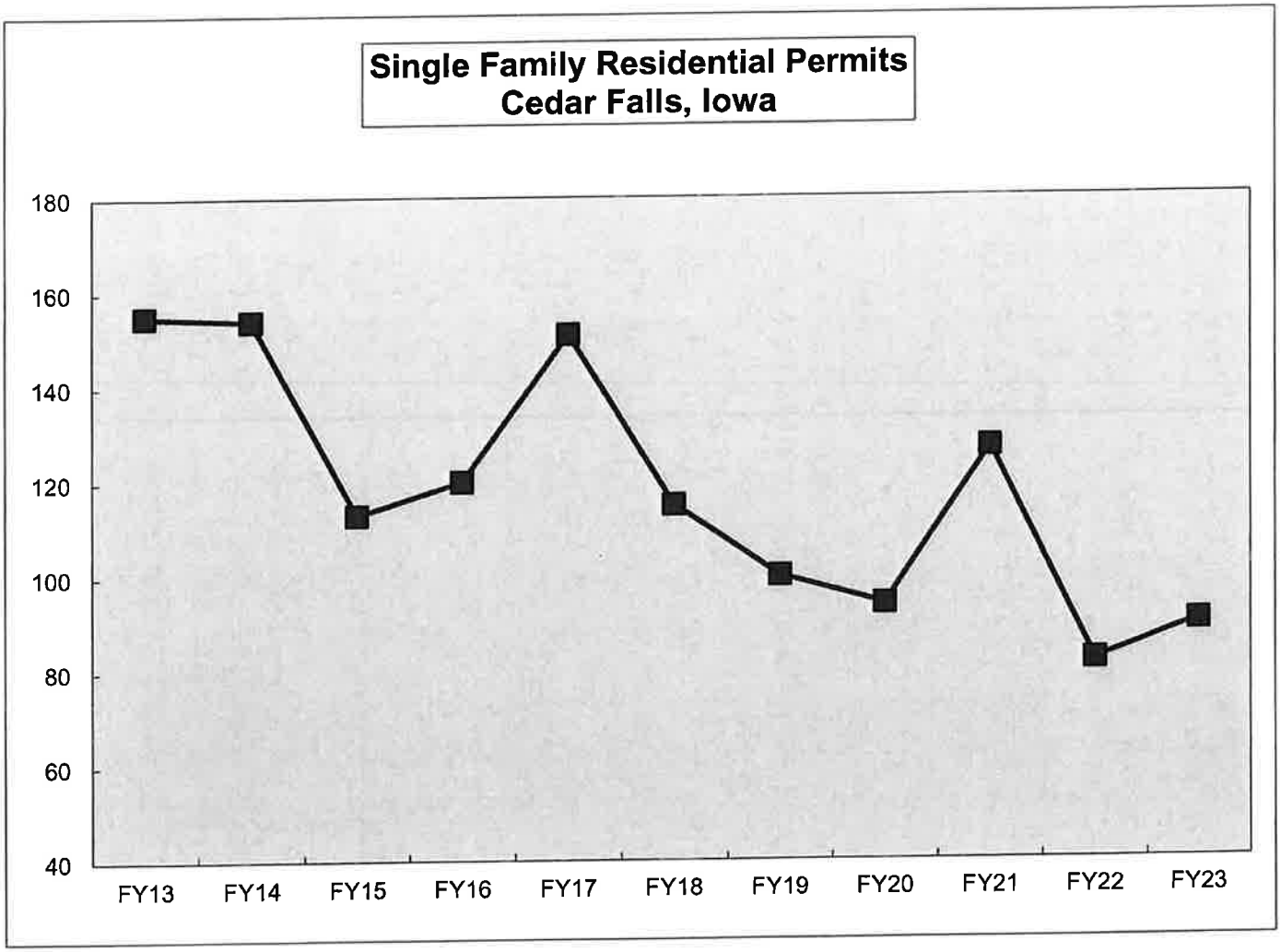
Build 25



Year	Commercial Value
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
FY20	31,876,618
FY21	47,972,821
FY22	51,098,231
FY23	19,035,134

Commercial construction activity between FY11 and FY22 continued to be very strong in Cedar Falls. This was created by the availability of premium commercial sites, new roads, low interest rates, and a strong service based community.

Build 25

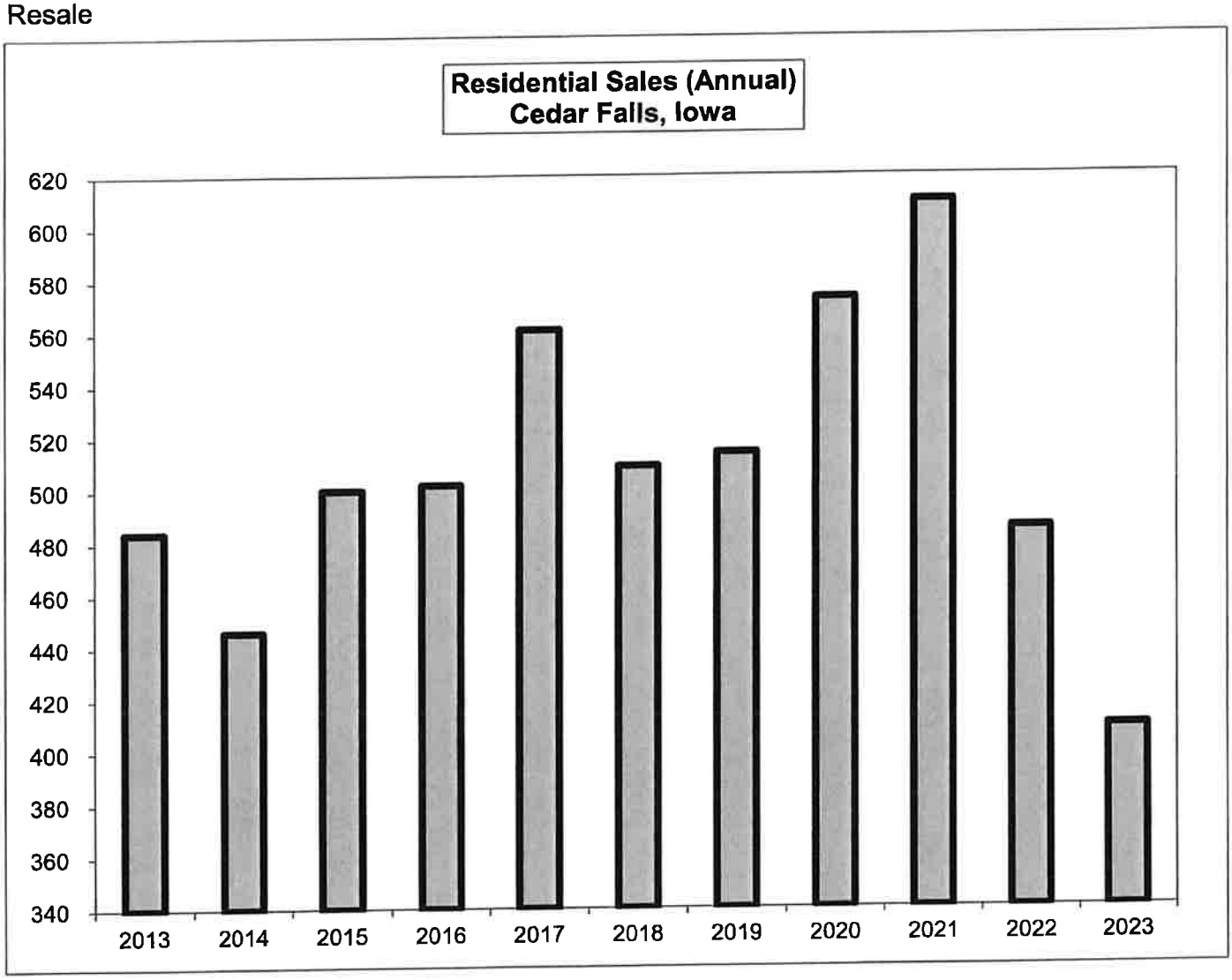


Year	Single Family Residential Permits
FY13	155
FY14	154
FY15	113
FY16	120
FY17	151
FY18	115
FY19	100
FY20	94
FY21	127
FY22	82
FY23	90

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, but the number of available lots has declined recently.

Interest rates will continue to drive development.

Resale

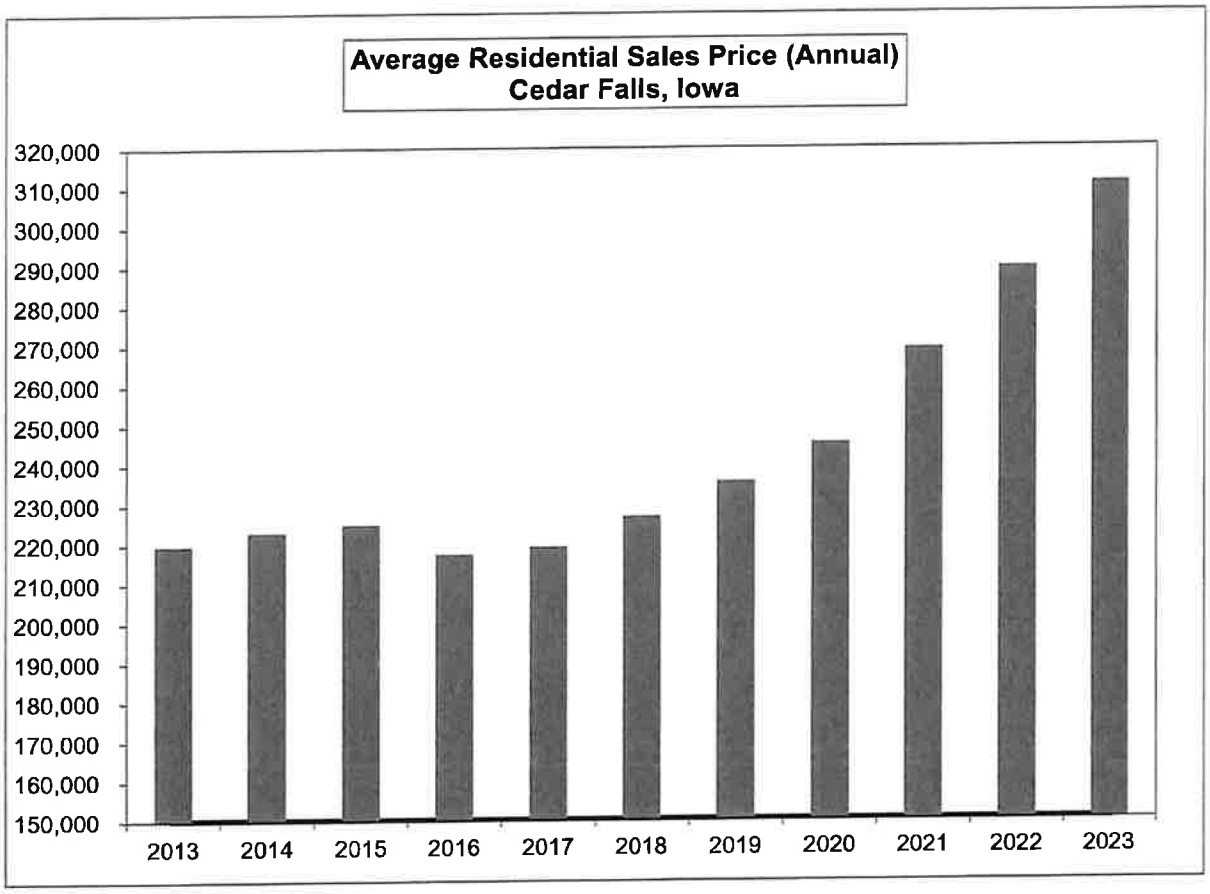


Year	Single Family Sales
2013	484
2014	446
2015	500
2016	502
2017	561
2018	509
2019	514
2020	573
2021	610
2022	485
2023	409
Average	508

In 2010, residential property sales decreased dramatically and decreased again in 2014. However, FY17 saw a strong increase and FY21 had the highest year on record. In FY22 sales fell by 20.49%.

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.

Resale



Year	Average Sales Price
2013	219,746
2014	223,093
2015	225,048
2016	217,393
2017	219,263
2018	226,890
2019	235,621
2020	245,349
2021	269,165
2022	289,568
2023	310,984
Average	243,829

The average sale price of residential properties in Cedar Falls has grown by 42% between 2013- 2023 from $219,746 to $310,984.

City of Cedar Falls, Iowa
Principal Employers
Current Year and Nine Years Ago

	2014		
Employees	Number of Employees[1]	Rank	Percentage of Total City Employment
John Deere Product Engineer Center [2]	4,700	1	19.42%
MercyOne Medical [2]	--	--	--
University of Northern Iowa	1,781	2	7.36%
Hy-Vee Food Stores [2]	905	3	3.74%
The Western Home	410	10	1.69%
Cedar Falls Community School District	750	5	3.10%
Target Distribution	572	7	2.36%
Omega Cabinetry, Ltd. [2]	--	--	--
Martin Brothers Distributing Co., Inc	--	--	--
Area Education Agency 267	650	6	2.69%
Viking Pump Inc, Unit of Index Corp.	466	9	1.93%
City of Cedar Falls/Municipal Utilities	481	8	1.99%
Wal-Mart Super Center [2]	750	4	3.10%
Total	11,465		47.38%

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.

2023		
Number of Employees[1]	Rank	Percentage of Total City Employment
5,000	1	12.28%
2,669	2	6.56%
1,811	3	4.45%
1,325	4	3.25%
1,052	5	2.58%
849	6	2.09%
840	7	2.06%
812	8	1.99%
710	9	1.74%
615	10	1.51%
--	--	--
--	--	--
--	--	--
15,683		38.52%

City of Cedar Falls, Iowa

Date of Incorporation	1854
Form of Government	Council/Mayor with City Administrator
Area	28.9 Square Miles
Population (from 2020 Census)	40,713

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	12
Physical Arrests	961
Traffic Violations	1,978
Parking Violations	11,086
Vehicle Immobilizations	205

Fire Protection

Fire Units	9
Number of Calls	2,497
Inspectors	1
Inspections Conducted	2,685

Sewage System

Miles of Sanitary Sewers	195.65
Miles of Storm Sewers	191.41
Number of Treatment Plants	1
Number of Service Connectors	13,472
Daily Average Treatment in gallons	4.3 million
Maximum Daily Capacity of Treatment Plant in Gallons	21.6 million

Water System

Miles of Water Mains	214.42
Number of Service Connections	12,950
Number of City Owned Fire Hydrants	2,297
Daily Average Consumption in Gallons	3,114,000 gallons/day
Maximum Daily Capacity of Plant in Gallons	23,400,000 gallons/day

Street System

Miles of Streets	225 miles
Number of Street Lights	3,544

Hospital

Hospital	1
Patient Beds	101

Cemeteries

City Cemeteries	3
Cemetery Acreage	56.9

Education

Public School Enrollment – Certified	5,839
Number of Elementary Public Schools	7
Number of Elementary Public School Instructors-CF	250
Number of Secondary Public Schools	3
Number of Secondary Public School Instructors-CF	211
Number of Universities/Colleges	3

Demographics

Population, estimate	40,713
5 or younger	5.4%
6 – 18 years	18.2%
19 – 64 years	61.4%
65+ years	15.0%
Males	47.2%
Females	52.8%
Average Size of Household	2.43 people

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.

ARPA – American Rescue Plan Act. This plan through the Coronavirus State and Local Recover Funds program will provide grant funds to local governments to support their response to and recovery from COVID-19 public health emergency.

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 Aaa 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 five-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 Stands 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 between the 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, statue 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