



**AGENDA  
CITY OF CEDAR FALLS, IOWA  
COMMITTEE OF THE WHOLE MEETING  
MONDAY, FEBRUARY 07, 2022  
6:00 PM AT COMMUNITY CENTER, 528 MAIN STREET**

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The City is providing in-person and electronic options for this meeting. The City encourages in-person attendees to follow the latest CDC guidelines to reduce the risk of COVID-19 transmission.

The meeting will be accessible via video conference and the public may access/participate in the meeting in the following ways:

- a) By dialing the phone number +13126266799 or +19292056099 or +12532158782 or +13017158592 or +13462487799 or +16699006833 and when prompted, enter the meeting ID (access code) 962 7287 1738.
- b) iPhone one-tap: +13126266799,,96272871738# or +19292056099,,96272871738#
- c) Join via smartphone or computer using this link: <https://zoom.us/j/96272871738>.
- d) View the live stream on Channel 15 YouTube using this link: <https://www.youtube.com/channel/UCCzeig5nIS-dIEYisqah1uQ> (view only).
- e) Watch on Cedar Falls Cable Channel 15 (view only).

To request to speak when allowed on the agenda, participants must click "Raise Hand" if connected by smartphone or computer, or press \*9 if connected by telephone. All participants will be muted by the presiding officer when not actually speaking.

**Call to Order by the Mayor**

1. Board of Adjustment Interview-Ruby Hibben.  
(5 Minutes)
2. FY23 Budget Presentation.  
(45 Minutes, Finance & Business Operations Director Jennifer Rodenbeck)



**MAYOR ROBERT M. GREEN**

**CITY OF CEDAR FALLS, IOWA**

220 CLAY STREET  
CEDAR FALLS, IOWA 50613  
PHONE 319-273-8600  
FAX 319-268-5126  
www.cedarfalls.com

**FROM:** Mayor Robert M. Green

**TO:** City Council

**DATE:** February 2, 2022

**SUBJECT:** Board of Adjustment Appointment – Ms. Ruby Hibben

**REF:** Code of Ordinances, City of Cedar Falls §26-59: Board of Adjustment

1. In accordance with the candidacy and qualification requirements of reference (a), I hereby nominate Ms. Ruby Hibben for appointment to the Board of Adjustment for a five-year term ending on March 31, 2026. This seat vacated last year, but required additional time for qualified applicants.
2. Please contact me with any questions about this candidate. I also wish to thank the selection committee for their excellent work in candidate reviews and interviews.

Encl: (1) Ms. Ruby Hibben – General Application and Candidate Questionnaire

Xc: City Administrator  
Director, Community Development

###



**GENERAL APPLICATION FOR APPOINTMENT TO CITY BOARDS & COMMISSIONS**

Item 1.

Thank you for your interest in volunteer civic service. Complete all sections of this application; please contact City Hall at (319) 273-8600 with questions. The City of Cedar Falls is committed to providing equal opportunity for citizen involvement.

Name: **Ruby** **M** **Hibben** Gender: **F** Date: **1/25/2022**  
First MI Last

Home Address: **1715 Birch Street** Home Phone: .....

Work Address: **6711 Chancellor Drive** Work Phone: **319-553-7313**

E-mail Address: **rhibben@amperagemarketing.com** Cell Phone: **319-269-2512**

Employer: **AMPERAGE Marketing & Fundraisi** Position/Occupation: **Senior Account Manager**

If Cedar Falls resident, length of residency: **33 years** City Ward: **4**  I have a LinkedIn Profile

**DESIRED NOMINATIONS:** Check or fill in boxes for all that apply; view detailed descriptions at <https://bit.ly/cf-boards>

- Art and Culture Board
- Board of Adjustment
- Board of Appeals
- Board of Electric Examiners & Appeals
- Board of Mechanical Examiners & Appeals
- Board of Plumbing Examiners & Appeals
- Board of Rental Housing Appeals
- Civil Service Commission
- Community Center & Senior Services Board
- Health Trust Fund Board
- Historic Preservation Commission
- Housing Commission
- Human Rights Commission
- Library Board of Trustees
- Parks & Recreation Commission
- Planning & Zoning Commission
- Utilities Board of Trustees
- Visitors & Tourism Board

**COMMUNITY INVOLVEMENT:** Please describe past and present involvement in the community, including voluntary, social, city, religious, school, business and professional (include dates and offices held, if applicable).

**My community involvement life is just beginning, but I'm a life-long Cedar Falls resident and I love my city. I am also a member of the 2021-22 Cedar Valley Leadership Institute class. I am looking forward to contributing to a positive community influence.**

**QUALIFICATIONS:** Please list any special qualifications for board service, including skills, training and certifications.

**My profession almost exclusively depends on group-based projects and board-based decisions. I understand board process and the need to work collaboratively for the greater good.**

**MOTIVATION:** Why do you desire to serve on city boards and commissions, and what contributions do you believe you can make?

**I believe I can make a positive impact on anyone and within any project. Applying to the Board of Adjustment is an important start to my contribution as a public servant and a Cedar Falls resident.**

**POTENTIAL CONFLICTS OF INTEREST:** Please list organizations and relationships which could pose a potential conflict of interest during your service on a city board or commission. Civic leaders are expected to have many ties to community organizations and people; this listing does not preclude appointment but is intended to provide transparency and accountability for board service.

**In my role at AMPERAGE, I've worked extensively with Grow Cedar Valley, especially in their rebranding efforts. I also work with the Cedar Falls Economic Development Corporation for marketing and branding items.**



## BOARD OF ADJUSTMENT CANDIDATE QUESTIONNAIRE

Item 1.

Name: Ruby Hibben

Date: January 23, 2022

Can you attend board meetings which occur the 3<sup>rd</sup> Tuesday of the month at 7pm at the City Hall?  Yes  No

**1. What do you believe is the purpose and value of the Board of Adjustment?**

The purpose of the Board of Adjustment is to review variance requests for the City of Cedar Falls and in certain cases, authorize variance requests as long as the terms of the ordinance are not contrary to the public interest.

**2. What purpose and value do Zoning Ordinances provide?**

Zoning Ordinances establish areas/districts where similar land uses are grouped together and governed by a common set of standards. Zoning ordinances are valuable in a community for many reasons: safety, way-finding, consideration of neighbors, aesthetics, and to comply with future planning and visioning of the city as a whole.

**3. What concerns or reservations are necessary when making a judgment on a resident request to deviate from the existing city ordinances?**

Initially, there are four criteria that must be met in order to authorize a variance. Further, variance applications must make sense not only to the land owner, but to the land-owning neighbors and those involved in city planning. There are the official regulations, and then there are humanitarian considerations. Both must make good sense in order to authorize a variance.

**4. What experiences have you had in telling people they cannot do what they want?**

In my professional life, I consult and guide clients, sometimes in ways contrary to their initial plans for the betterment of their organization. Additionally, I guide internal teams on client's wishes. Both avenues have proven to be telling people they cannot do what they want using direct communication. Within the BOA, there are rules to be upheld and criteria to be met, and at times, more rules can make this decision very clear.

**5. What changes would you like to see in the City's enforcement of the Zoning Ordinance?**

I believe in the democratic process and in the leadership of the City to ensure the enforcement process in place is fair and equitable.

**6. What do you see as your role on the Board of Adjustment?**

My role on the Board of Adjustment is to be a public servant to my neighbors, ensuring zoning ordinances are followed and the humanitarian side of the issue is considered where applicable.

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**Please send this completed Candidate Questionnaire by the published deadline to:**

City of Cedar Falls, Boards & Commissions, 220 Clay Street, Cedar Falls, IA 50613, fax to (319) 268-5126, or e-mail to [boards@cedarfalls.com](mailto:boards@cedarfalls.com). You will be notified shortly if selected as a Finalist for the appointment.



***FY 23 Budget  
Presentation –  
City Council  
Committee  
Feb. 7, 2022***

# BUDGET PROCESS

**(Starts early and several steps to get to tonight)**

- 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

# BUDGET PROCESS – con't

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

# BUDGET – New Requirements

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

# FY23 BUDGET – Challenges

- Residential Rollback Decreasing
- Multi-Residential Phasing Out
- Backfill Phasing Out
- Project Costs
- High Personnel Costs & Wage Settlements
- Health Insurance Fund
- Technology Costs
- Insurance Costs



Valuations



\$Tax Rate





Valuations



*(Set by County)*

# Property Valuations - Assessed

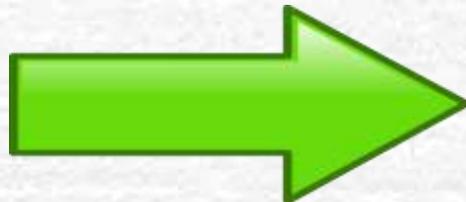
- Assessed (100% Value) Valuations - increased \$245 Million or 7%
- Residential \$213 million
- Commercial/Industrial \$ 20 million
- Multi-Residential \$ 12 million
- Assessed Valuation = \$245 million

# Property Valuations – (Revaluation by the County)

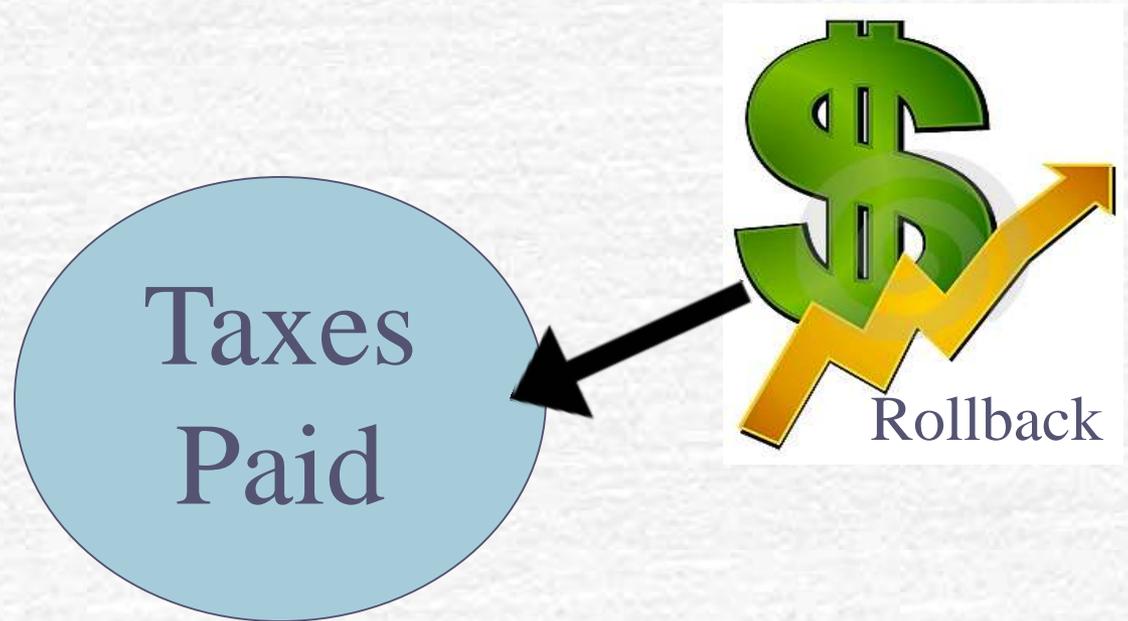
- There was a county-wide revaluation – residential increased on average by 6.35%



\$100,000

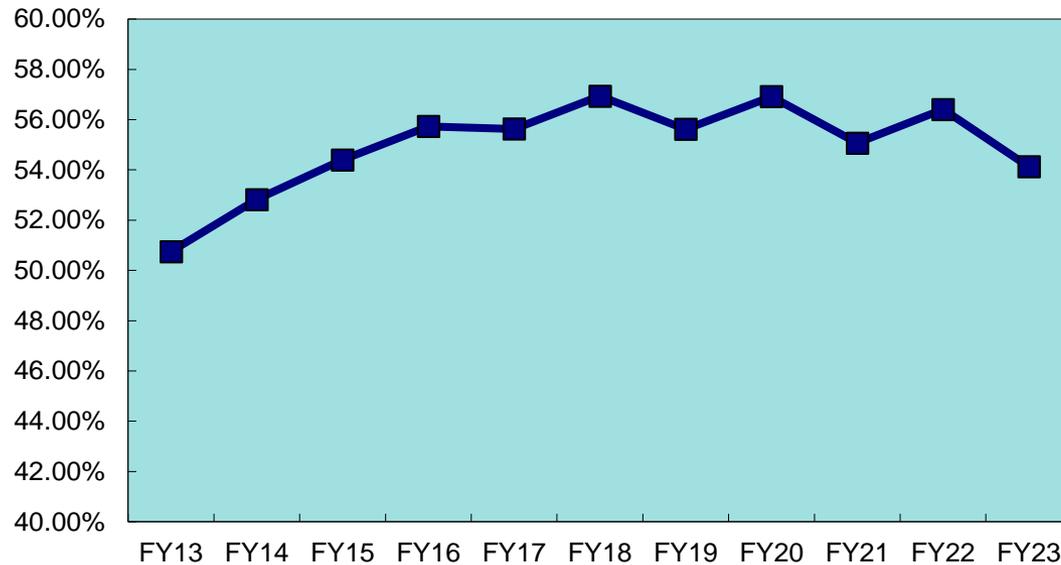


\$106,350



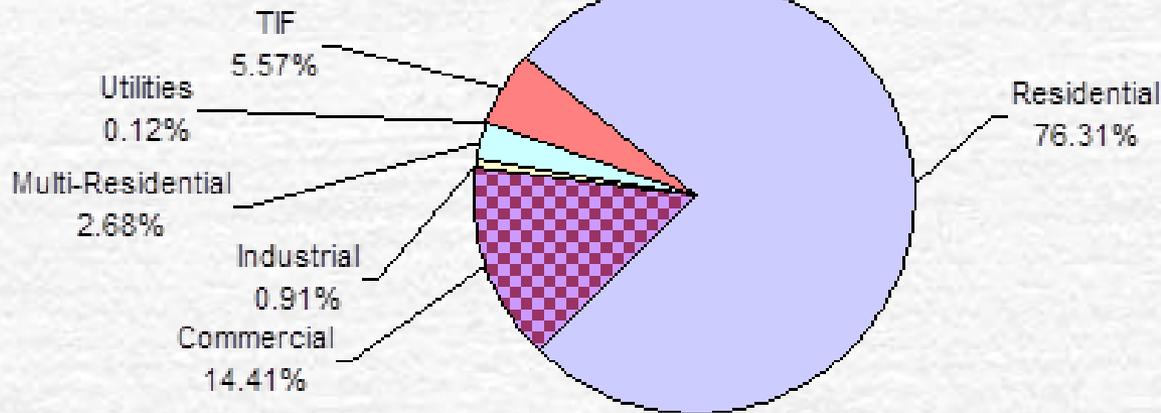
*(Set by State)*

### RESIDENTIAL ROLLBACK FY13- FY23 City of Cedar Falls, Iowa

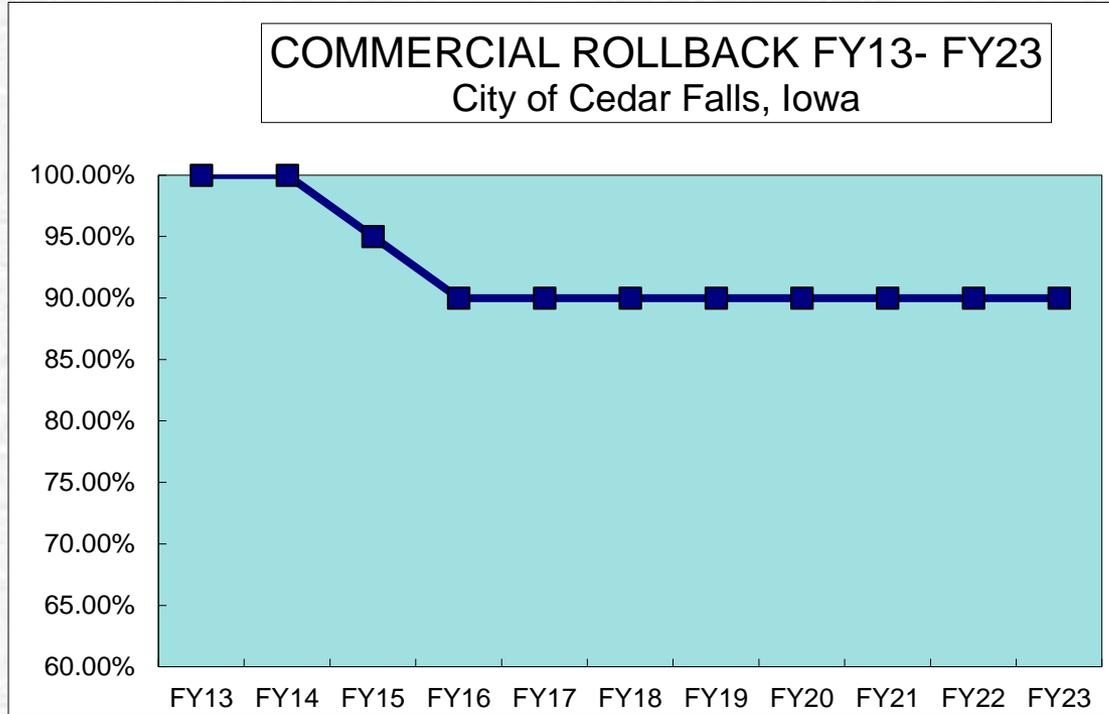


- Rollback factor for FY23 is 54.13% (FY22=56.41%)
- Fluctuating over the last few years up and down.
- When residential rollback goes down, tax burden shifts back to commercial.

### FY23 Distribution of Total Property Values by Property Type



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



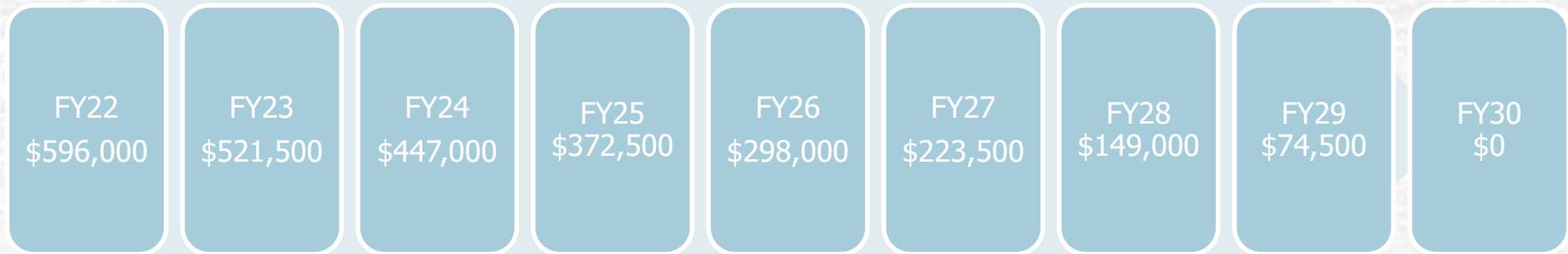
- Rollback will be same for FY23 as FY22 at 90%.

# Backfill Funding

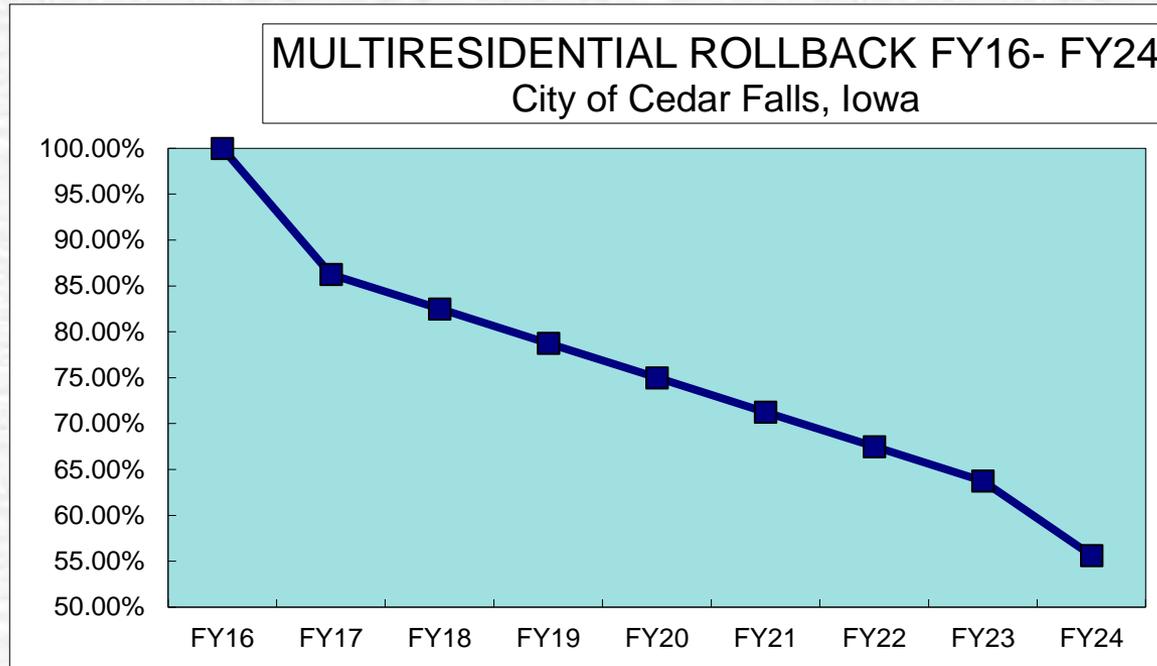
FY15 \$293,092	FY16 \$591,530	FY17 \$609,714	FY18 \$596,446	FY19 \$568,636	FY20 \$574,380	FY21 \$598,520
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- After FY17, the backfill was not guaranteed
- FY18 – FY22 budgets did not include any backfill revenue, but if received will be used for one-time capital project

# Backfill Funding



- 8 years phase out – budget for reduced revenue and continue to budget for use of the funds for one-time capital project
- Lose approx. \$74,500/year



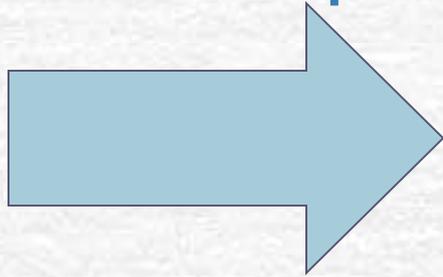
- 8-year Phase in until reaches residential rollback.
- 67.50% for FY22 and 63.75% for FY23.
- FY24, will be the same as residential – 54.13%

Taxes  
Paid



**\$Tax Rate**

FY22 \$11.38



FY23 \$11.67

☛ Increase of 29 cents

<u>Fiscal Year</u>	<u>Tax Rate</u>
2016	11.53
2017	11.22
2018	11.13
2019	11.22
2020	10.95
2021	11.43
2022	11.38
2023	11.67

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



**Property Tax Rate (FY22)  
20 Largest Iowa Cities**

City	FY22 Tax Rate	2020 Population	Abbreviation
Ames	9.87	66,427	AM
Dubuque	9.89	59,667	DU
Ankeny	9.95	67,887	AN
Urbandale	10.11	45,580	UR
Johnston	10.63	24,064	JO
West Des Moines	10.95	68,723	WDM
<b>Cedar Falls</b>	<b>11.38</b>	<b>40,713</b>	<b>CF</b>
Bettendorf	12.80	39,102	BE
Mason City	14.03	27,338	MC
Marion	14.20	41,535	MR
Sioux City	14.45	85,797	SC
Marshalltown	15.36	27,591	MA
Clinton	15.66	24,469	CL
Iowa City	15.67	74,828	IC
Cedar Rapids	15.88	137,710	CR
Des Moines	16.61	214,133	DM
Davenport	16.78	101,724	DA
Council Bluffs	17.53	62,799	CB
Waterloo	18.63	67,314	WA
Fort Dodge	20.42	24,871	FD
Average	14.04		



# Property Tax Effect – FY23

	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Multi-Residential</u>
Assessed Value	\$ 100,000	\$ 500,000	\$ 1,000,000	\$ 500,000
FY22 Rollback	56.41%	90.00%	90.00%	67.50%
Rollback Value	\$ 56,409	\$ 450,000	\$ 900,000	\$ 337,500
FY22 Tax Rate	11.380	11.380	11.380	11.380
FY22 Taxes Paid	\$ 641.94	\$ 5,121.00	\$ 10,242.00	\$ 3,840.75
FY23 Value	\$ 100,000	\$ 500,000	\$ 1,000,000	\$ 500,000
Revaluation	6.35%	0.00%	0.00%	0.00%
Assessed Value	\$ 106,350	\$ 500,000	\$ 1,000,000	\$ 500,000
FY23 Rollback	54.13%	90.00%	90.00%	63.75%
Rollback Value	\$ 57,567	\$ 450,000	\$ 900,000	\$ 318,750
FY23 Tax Rate	11.670	11.670	11.670	11.670
FY23 Taxes Paid	\$ 671.81	\$ 5,251.50	\$ 10,503.00	\$ 3,719.81
(Projected)				
<b>Change in Taxes Paid</b>	<b>\$ 29.87</b>	<b>\$ 130.50</b>	<b>\$ 261.00</b>	<b>\$ (120.94)</b>
<b>Percentage Change</b>	<b>4.65%</b>	<b>2.55%</b>	<b>2.55%</b>	<b>-3.15%</b>

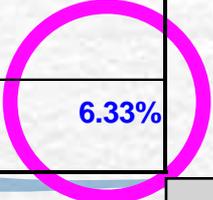
**Illustrates the Tax Burden Shift**



# Max Levy Resolution

<b>CITY NAME</b> Cedar Falls	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> Fiscal Year July 1, 2022 - June 30, 2023	<b>CITY CODE</b> 07-046
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Iowa Department of Management		Current Year Certified Property Tax 2021/2022	Budget Year Effective Property Tax 2022/2023**	Budget Year Proposed Maximum Property Tax 2022/2023	Annual % CHG
Regular Taxable Valuation	1	1,964,300,512	2,064,620,691	2,064,620,691	
Tax Levies:					
Regular General	2	\$15,910,834	\$15,910,834	\$16,723,428	
Contract for Use of Bridge	3	\$0	\$0		
Opr & Maint Publicly Owned Transit	4	\$442,820	\$442,820	\$456,100	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	5	\$0	\$0		
Opr & Maint of City-Owned Civic Center	6	\$0	\$0		
Planning a Sanitary Disposal Project	7	\$0	\$0		
Liability, Property & Self-Insurance Costs	8	\$125,020	\$125,020	\$249,340	
Support of Local Emer. Mgmt. Commission	9	\$539,730	\$539,730	\$576,590	
Emergency	10	\$0	\$0		
Police & Fire Retirement	11	\$1,699,310	\$1,699,310	\$1,136,090	
FICA & IPERS	12	\$1,506,940	\$1,506,940	\$1,597,930	
Other Employee Benefits	13	\$976,150	\$976,150	\$1,803,850	
<b>*Total 384.15A Maximum Tax Levy</b>	14	\$21,200,804	\$21,200,804	\$22,543,328	<b>6.33%</b>
<b>Calculated 384.15A Maximum Tax Rate</b>	15	\$10.79306	\$10.26862	\$10.91888	





# *Other Budget Factors*

# FY23 Budget

- Continued to set aside capital replacement funds in the general fund in accordance with council directives.
- Continued to not utilize the full trust & agency levy amount for FY23 - \$350,000 was not levied.
- Did not utilize the \$.27 Emergency Levy.

# FY23 Budget

- All projects in the FY23 column of CIP were incorporated into the FY23 budget.
- Did not pay for any portion of debt service out of the \$8.10 levy.
- Used the EMA levy for emergency management costs and consolidated dispatch costs.



# FY23 Salaries & Benefits

- ❑ Salary increases in accordance with union agreement (3%-5% range)
- ❑ Additional funds for City's health insurance contribution is budgeted
- ❑ New positions outlined at goal setting session were budgeted for FY23.



# FY23 Salaries & Benefits

## □ IPERS

- FY22 – 9.44% - remained the same for FY23.
- Formula shares cost increases between employee and employer

# FY23 Salaries & Benefits

## □ 411 Pension

- FY22 – 26.18% and decreased to 23.90% for FY23.
- Even though salary increases, this reduction in rate helped reduce 411 costs for FY23.
- Property tax support will be \$1.1 million in FY23. Use of cash to reduce this support.

# Hotel/Motel Tax Revenue

- Budgeted back up to “normal”
  - \$800,000
- This impacts support for parks, cultural, and tourism
- Also has an impact on outside agency funding

# FY23 - Outside Agency Funding

- V & T Community Betterment Grants – 6 agencies for \$24,000.
- Economic Development Grants – 3 agencies for \$55,000
  - This includes funds for facade improvements for CHP & CMS.
  - Grow Cedar Valley – 1/2 from this fund and 1/2 from Ec Develop funds

# FY23 - Outside Agency Funding

- Health Trust – \$0.
- Block Grant – \$40,960.
- Band – funded at \$35,000 per their request. (Same as FY22).
- MET – 3.0% increase per their request. \$439,180 budgeted for FY23.

# FY23 – Budget Summary

- ✓ FY23 a balanced budget
- ✓ Property tax increase for residential (4.65%)
- ✓ Property tax increase for commercial/industrial (2.55%)
- ✓ Property tax **decrease** for multi-residential properties (3.15%)

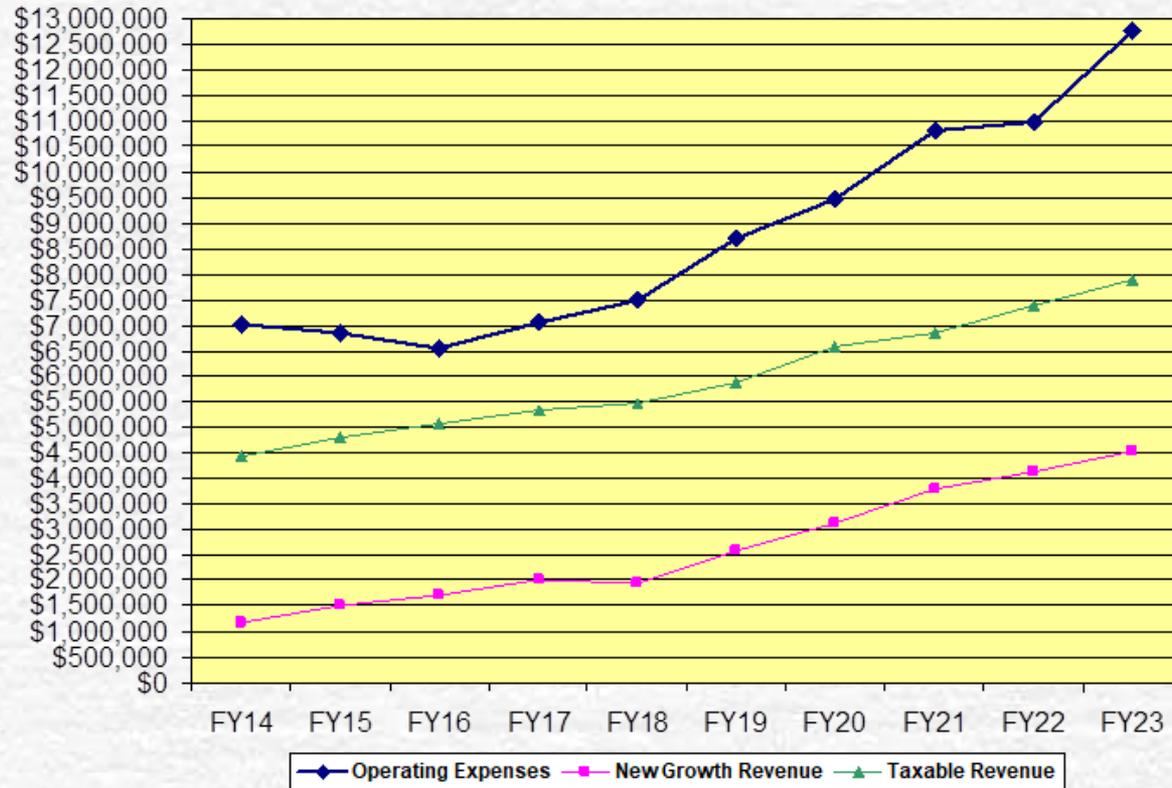
# Looking Forward-Challenges

- Multi-Residential Rollback
  - Phased in over 8 years. FY17 the rollback was 86.25% and now to 63.75% for FY23. Next year same level as residential (54%)
  - Loss of revenue to General Fund (\$73,000)
- Backfill continued to be phased out for next 7 years. (\$74,500/year)

# Looking Forward - Challenges

- Continue to watch the residential rollback factor
- Continue to watch revenue impacts due to COVID (RUT, H/M Tax, LOST, Rec)
- Health insurance costs
- Personnel costs
- Watch our growth in expenses compared to revenue

# General Fund Operating Expenses vs. New Growth



# Looking Forward – “Tools”

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

# Looking Forward – “Tools”

- \$.27 Emergency Levy - \$557,450.  
However, this would cause an increase in taxes.
- CFU has committed to a financial partnership with the City

# Budget Schedule

- Feb. 7<sup>th</sup> – Set Public Hearing Date for Maximum Levy rate
- Feb. 8<sup>th</sup> – Publish Maximum Levy rate
- Feb. 21<sup>st</sup> – Hold the Hearing for Maximum Levy dollars
- Feb. 21<sup>st</sup> – Set Public Hearing Date for Approval of the Budget
- March 7<sup>th</sup> – Hold Public Hearing on Budget
- Certify Budget to County before deadline.

# FY23 Budget Actions

- Motion to set the Maximum Tax Levy \$s for \$22,543,328 (for applicable levies)
  - This sets the max levy rate (for applicable levies) at \$10.92
  - However, total rate will be \$11.67



# Questions?



Item 2.



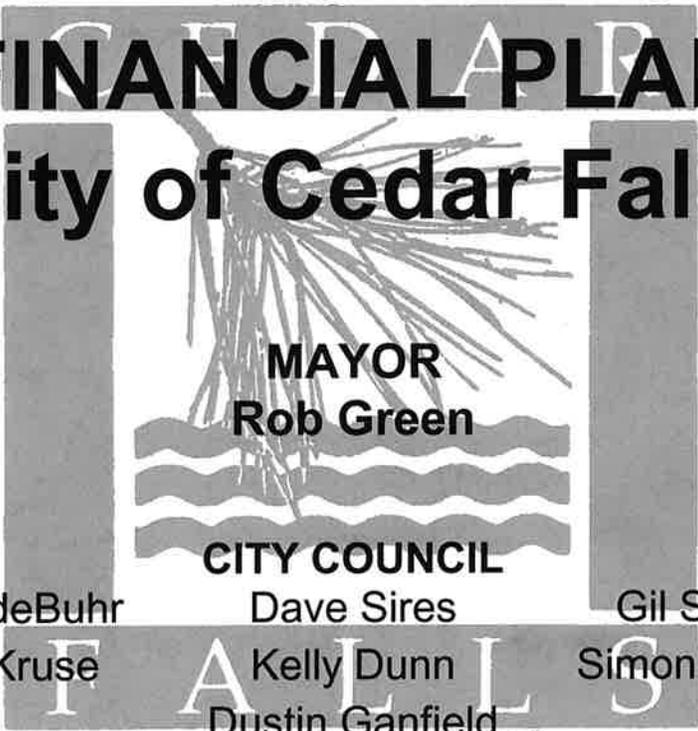
City of Cedar Falls, Iowa

# FY2023 – 2025 Preliminary Financial Plan

July 1, 2022 – June 30, 2025

Prepared by Finance and Business Operations

# FY2023 – 2025 FINANCIAL PLAN City of Cedar Falls



**MAYOR**  
Rob Green

**CITY COUNCIL**

Susan deBuhr	Dave Sires	Gil Schultz
Daryl Kruse	Kelly Dunn	Simon Harding
	Dustin Ganfield	

**STAFF**

City Administrator,  
Ron Gaines

Community Development  
Director, Stephanie Sheetz

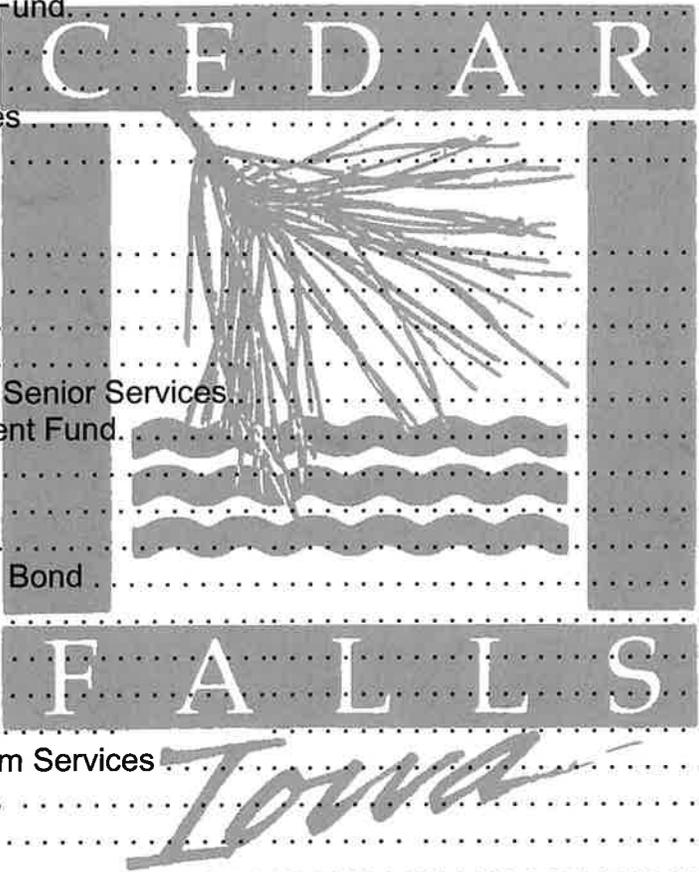
Public Works  
Director, Chase Schrage

Public Safety Services  
Director, Jeff Olson

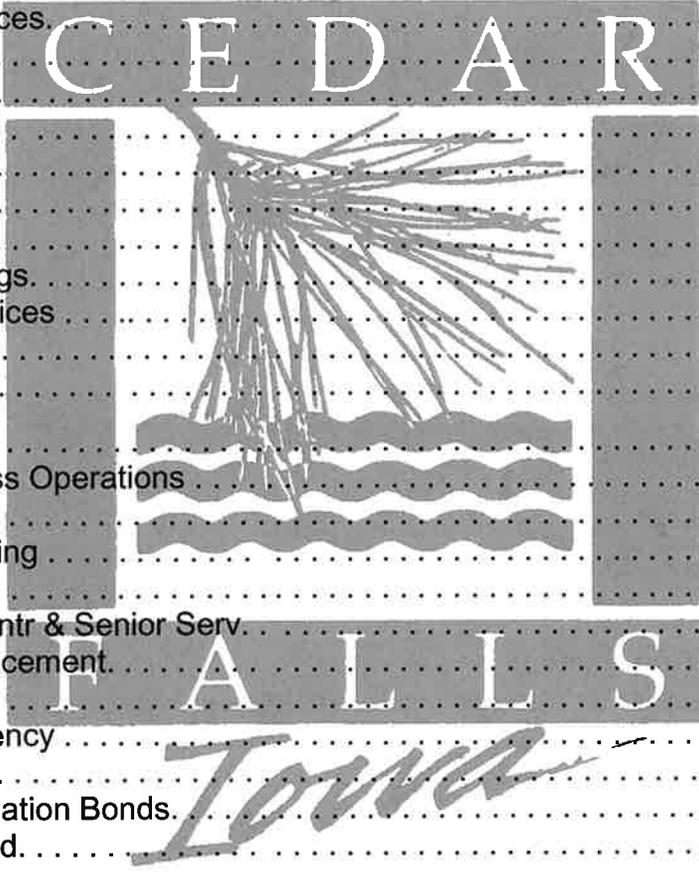
Finance & Business Operations  
Director, Jennifer Rodenbeck

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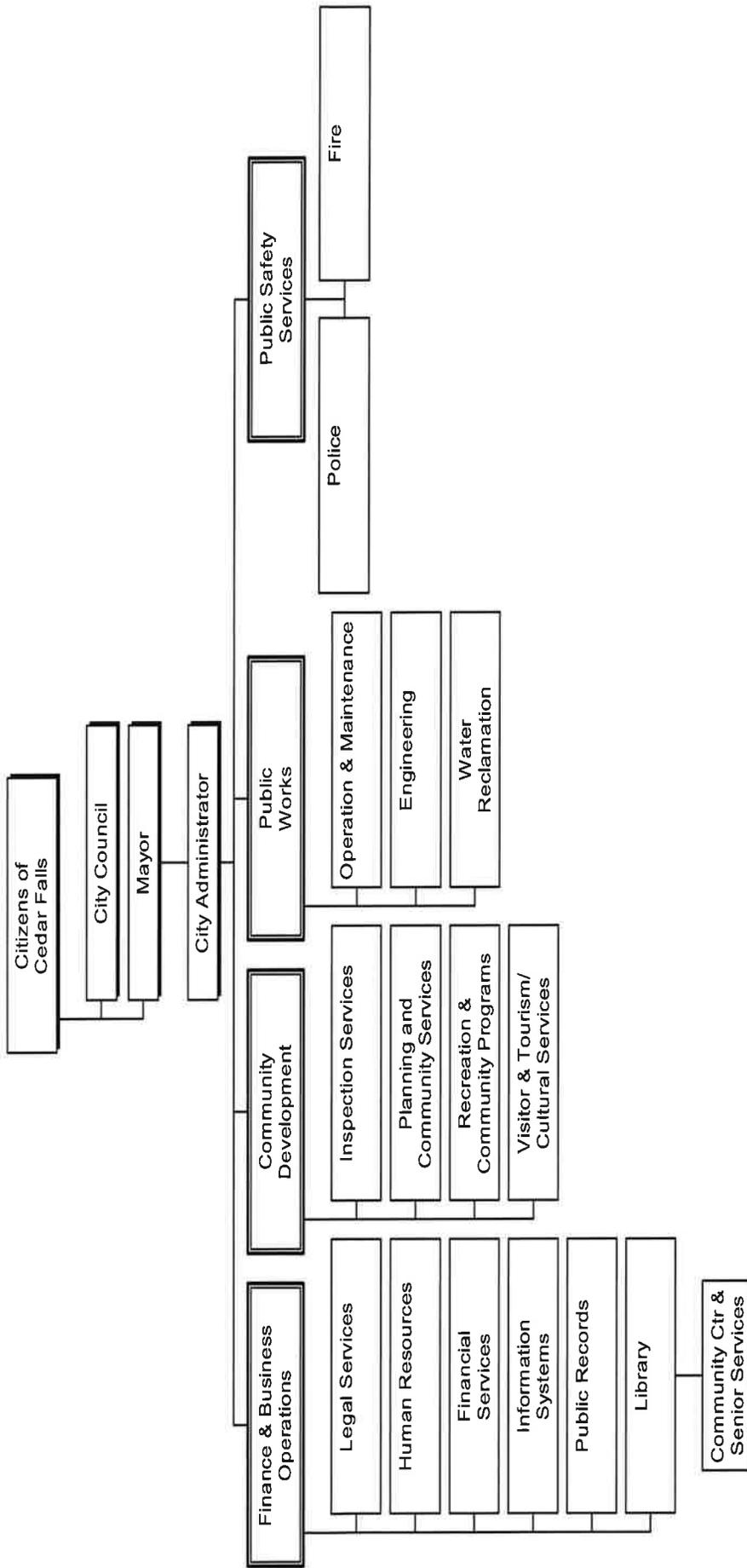


**CITY OF CEDAR FALLS, IOWA**

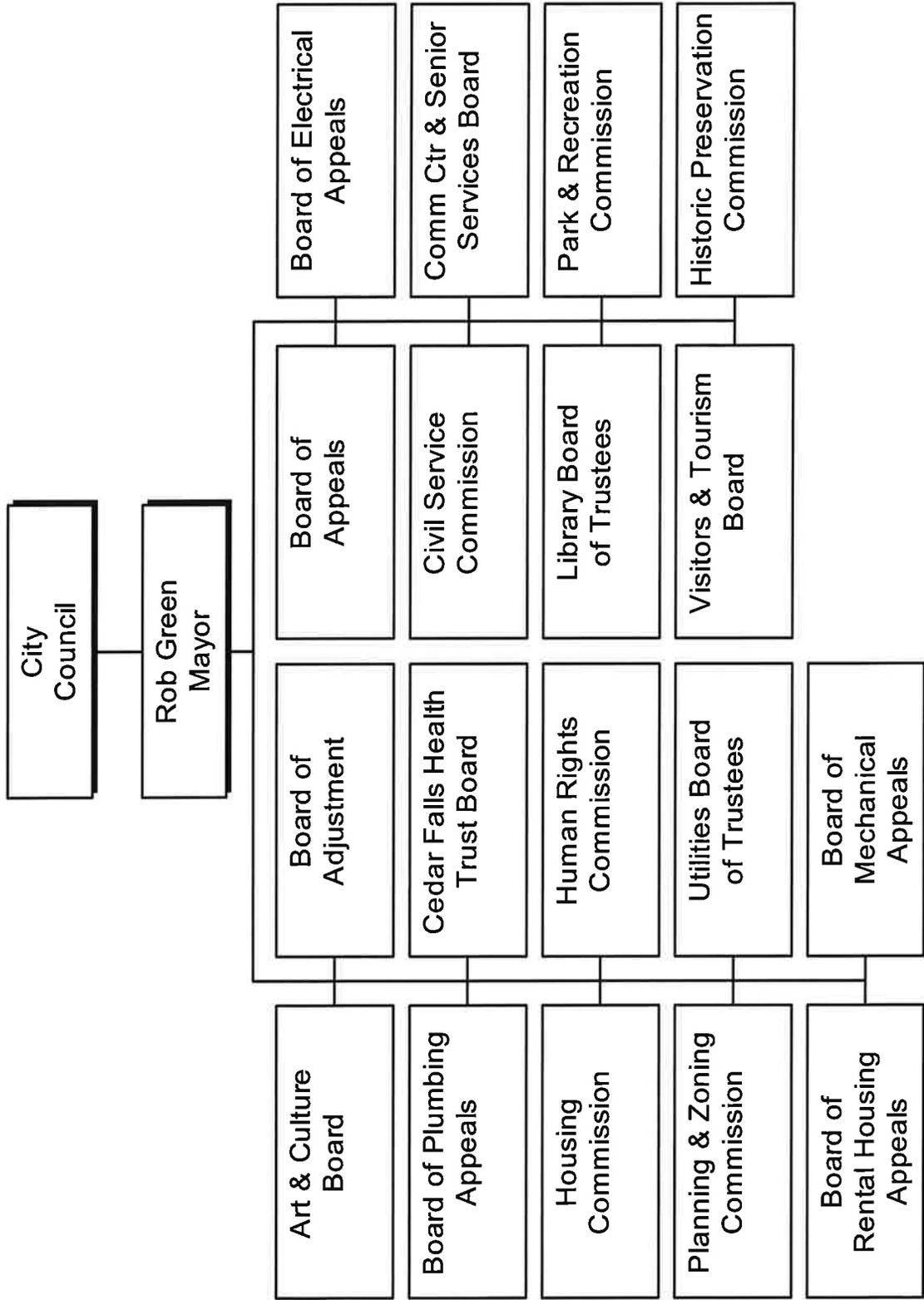
**PRINCIPAL OFFICIALS  
January 1, 2022**

Title	Name
Mayor	Rob Green
Council Member – 1 <sup>st</sup> Ward	Gil Schultz
Council Member – 2 <sup>nd</sup> Ward	Susan DeBuhr
Council Member – 3 <sup>rd</sup> Ward	Daryl Kruse
Council Member – 4 <sup>th</sup> Ward	Simon Harding
Council Member – 5 <sup>th</sup> Ward	Dustin Ganfield
Council Member – At Large	Kelly Dunn
Council Member – At Large	Dave Sires
City Administrator	Ron Gaines
Finance & Business Operations Director	Jennifer Rodenbeck
Community Development Director	Stephanie Houk Sheetz
Public Works Director	Chase Schrage
Public Safety Services Director	Jeff Olson
Asst. Director of Public Safety /Fire Chief	John Bostwick
Asst. Director of Public Safety/Police Chief	Craig Berte
City Attorney	Kevin Rogers
Controller/City Treasurer	Lisa Roeding
Human Resources Manager	Bailey Schindel
City Clerk	Jacque Danielsen
Information Systems Manager	Julia Sorensen
Cedar Falls Public Library Director	Kelly Stern
Recreation & Community Programs Manager	James Lillibridge
V&T/Cultural Programs Manager	Jennifer Pickar
Planning & Community Srv. Manager	Karen Howard
Inspection Services Manager	Jamie Castle
City Engineer	David Wicke
Water Reclamation Manager	Mike Nyman
O & M Parks Manager	Brian Heath
Cedar Falls Utilities General Manager	Steve Bernard

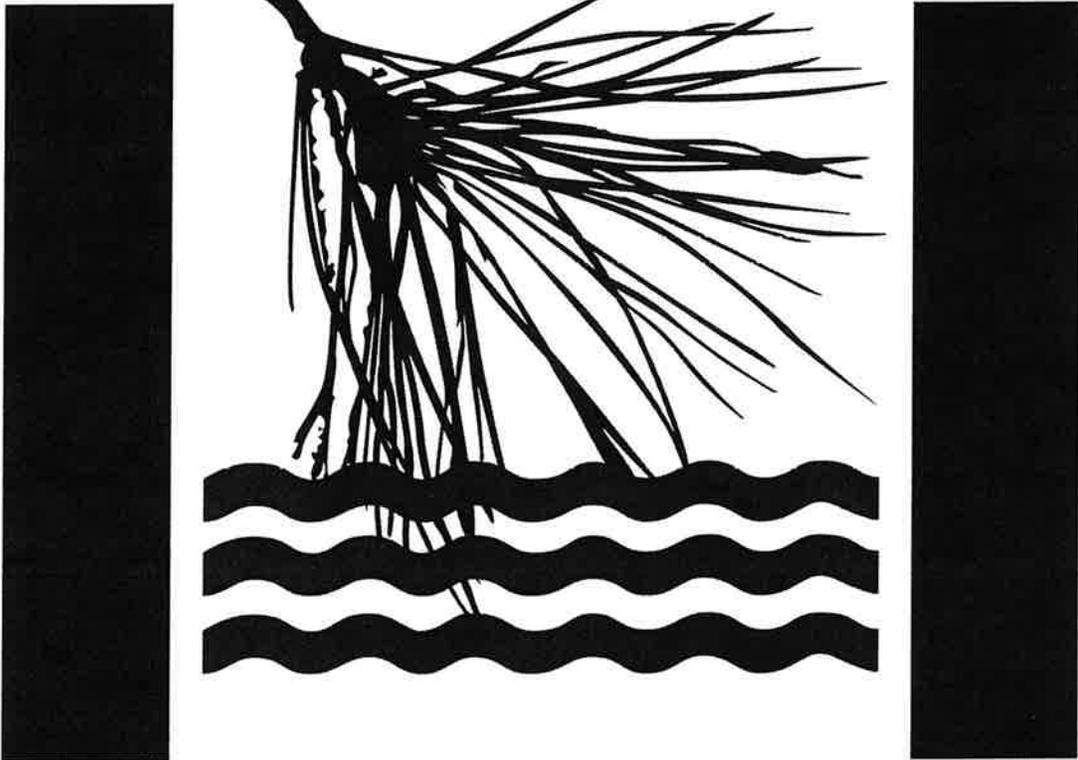
**City of Cedar Falls, Iowa  
Organizational Chart**



# City of Cedar Falls, Iowa Boards and Commissions



C · E · D · A · R



F · A · L · L · S

*Iowa*

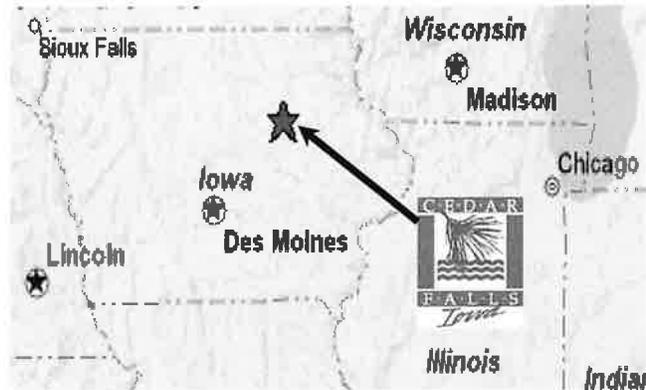
## READER'S GUIDE

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 2021, the budget process for fiscal year 2022-2023 (FY2023) began. The Mayor, Council and the City Administrator discuss policies relating to the FY2023 budget in light of the City financial plan. The Department of Finance & Business Operations then prepares the instructions and budget estimate sheets and forwards them to the city departments. The Department Directors then fill in their budget estimate sheets with their requests.

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

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

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

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

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

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

### **Budget Amendment**

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

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

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

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

**Budget Calendar**

Budget Calendar 2021

- By October 8 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. 11 to Nov. 12 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. 15 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 2022

- By February 7 The Mayor and City Administrator review the budget estimates and prepare a summary statement for the coming fiscal year. A date for the maximum levy hearing is set.
- By February 7 The Council holds a budget work session.
- By February 7 The Council receives the preliminary budget and sets the hearing for the maximum levy.
- By February 21 Hold the hearing for the maximum levy and set the date for the public hearing on the budget.
- By March 7 Hold the public hearing.
- By March 31 Deadline for filing adopted budget with County Auditor.
- By May 31 A City budget shall be amended for the current year.

October 2021				
M	T	W	T	F
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29	30			

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31				

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28				

March 2022				
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April 2022				
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May 2022				
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30	31			

**BUDGET OBJECTIVES**

The FY2023 budget has been prepared in an effort to communicate to the citizens and staff of the City the overall policies and goals of the City Council. The budget document includes descriptions of the various activities and programs (departments) of the City, and the goals and objectives for the current and future years. This format is designed to communicate clearly to the public the goals and objectives of the City Council, thereby enabling the reader to gain more useful information about the City, without requiring detailed accounting or budgetary knowledge.

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

**BUDGET PHILOSOPHY**

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

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

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

**PRESENTATION OF FINANCIAL INFORMATION AND BASIS OF ACCOUNTING**

**Fund Accounting**

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

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

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

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

**Columnar Format**

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

<u>Actual</u> <u>2019/2020</u>	<u>Actual</u> <u>2020/2021</u>	<u>Budgeted</u> <u>2021/2022</u>	<u>Projected</u> <u>2021/2022</u>	<u>Budget</u> <u>2022/2023</u>	<u>Proposed</u> <u>2023/2024</u>	<u>Proposed</u> <u>2024/2025</u>
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## 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 FY23 financial impact and policy summary, budget highlights that describe the reasons for increases in each divisional budget, and a five year financial strategy that describes in depth the financial challenges faced by the City in the next five years.

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

The City uses the following fund types:

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

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

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

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

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

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

Public Safety Services: None

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

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

**FINANCIAL POLICIES**

**Cash Reserves**

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

The minimum criteria shall be:

- 1. The City's General Fund Reserve is limited to 25% of expenditures by State Appeal Board action. The City Council has established that the General Fund balance be maintained between 15 and 25% and preferably at the 20-25% level.
- 2. The Refuse Fund at 20-30%, but no less than \$500,000.
- 3.\* The Sewer Fund at 65-75%, but no less than \$1,500,000.
- 4. The Street Fund at 20-30%, but no less than \$1,000,000.
- 5. The Storm Water Fund at 10-20%, but no less than \$200,000.
- 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 \$8.10 maximum. Tax revenues under the employee benefits levy will be receipted into the Trust and Agency Fund and then transferred into the General Fund.

E. Transit Levy

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

F. Band Levy

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

G. Library Levy

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

H. Emergency Management Levy

Taxes levied under the emergency management levy will be receipted into the General Fund and used for expenses related to the County wide Emergency Management Commission, 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, presented to the Planning and Zoning Commission with final approval by the City Council. Detailed descriptions and a summary of the CIP are located in the Capital Improvement Program section of this document.

The total amount programmed for FY23 in the CIP is \$53,963,025, which is included in the operating budget in the following areas:

Capital Projects Funds	\$ 29,840,110
Enterprise Funds	1,575,000
Federal/State Funds	625,000
General Fund	752,500
Special Revenue Funds	18,855,740
Internal Service Funds	2,314,675
	<u>\$ 53,963,025</u>

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.

associated with new capital improvement will be projected and included in operating budget forecasts.

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

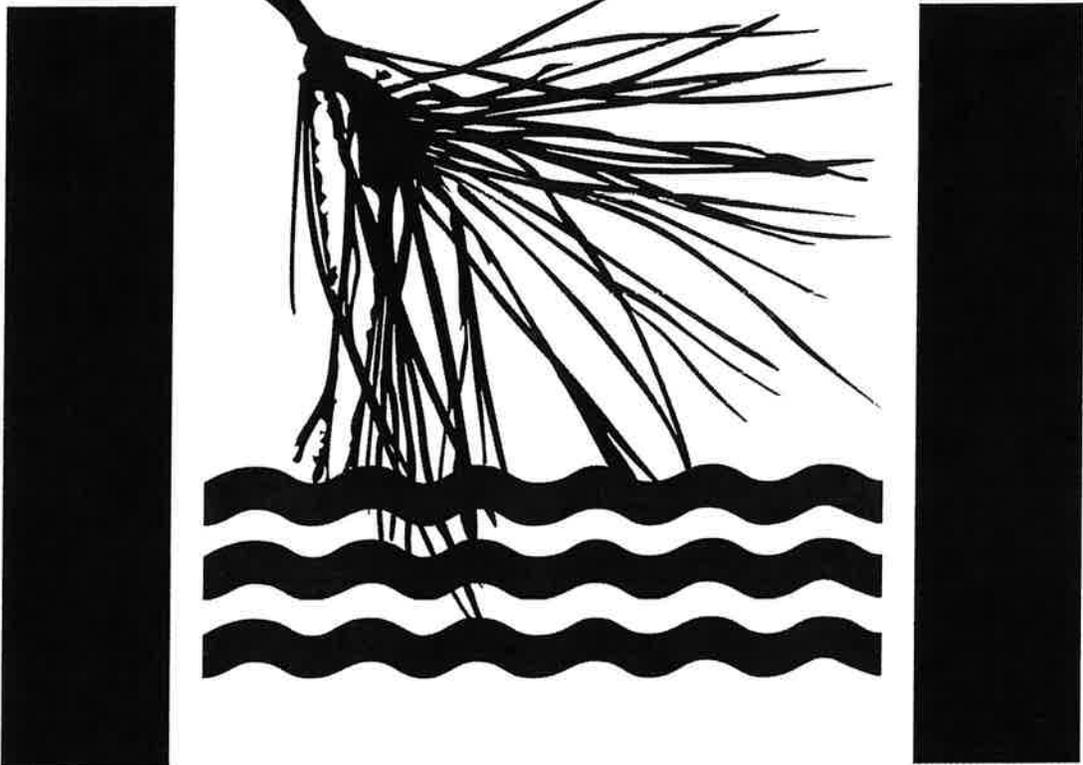
## CONCLUSION AND ACKNOWLEDGEMENTS

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

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

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

C · E · D · A · R



F · A · L · L · S

*Iowa*

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## BUDGET MESSAGE

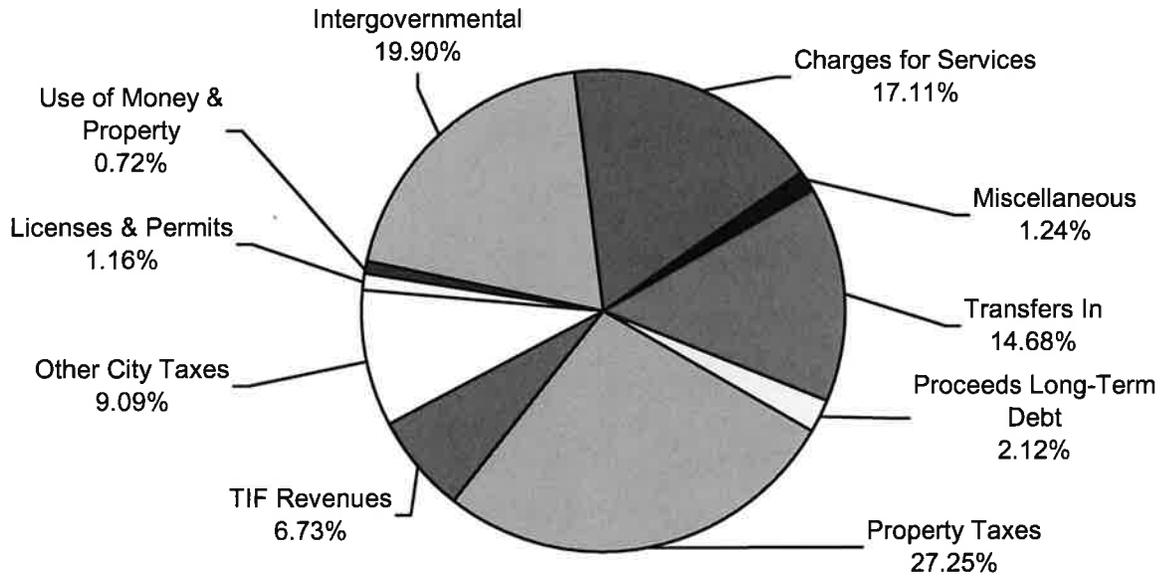
### FY23 SUMMARY POINTS

- Tax rate increased from \$11.43 to \$11.67/\$1,000 valuation.
- Assessed values increased by \$245 million. Taxable valuations increased by \$100 million.
- The new class of property, multi-residential, will be taxed at 63.75%.
- The residential rollback factor decreased from 56.409% to 54.1302%. Commercial and Industrial rollback factor will remain at 90%.
- There was a revaluation by the county for FY23 for residential property.
- Residential property tax payers will see a 4.65% increase for FY23 and commercial/industrial will see a 2.55% increase.
- The Emergency levy was not utilized in FY23.
- The Trust & Agency levy was utilized, but was not used at the maximum.
- The Emergency Management Levy is being utilized in FY23 for EMA and consolidated dispatch costs.
- There was an additional contribution for health insurance budgeted in FY23.
- No debt service is being budgeted out of the General Fund for FY23.
- The Library levy was included in FY23 at \$.27/\$1,000 valuation.
- Five TIF districts (Unified, Downtown, Southern, College Hill, Pinnacle Prairie) will be active for FY23.
- The following staffing positions are added to the FY23 budget:
  - Full-Time Equity Coordinator in Human Resources
  - Part-Time Human Resource Specialist
  - Full-Time Librarian
  - Full-Time Environmental Engineer
  - Full-Time Horticulturalist
  - Full-Time Equipment Operator
  - Part-Time Traffic Specialist

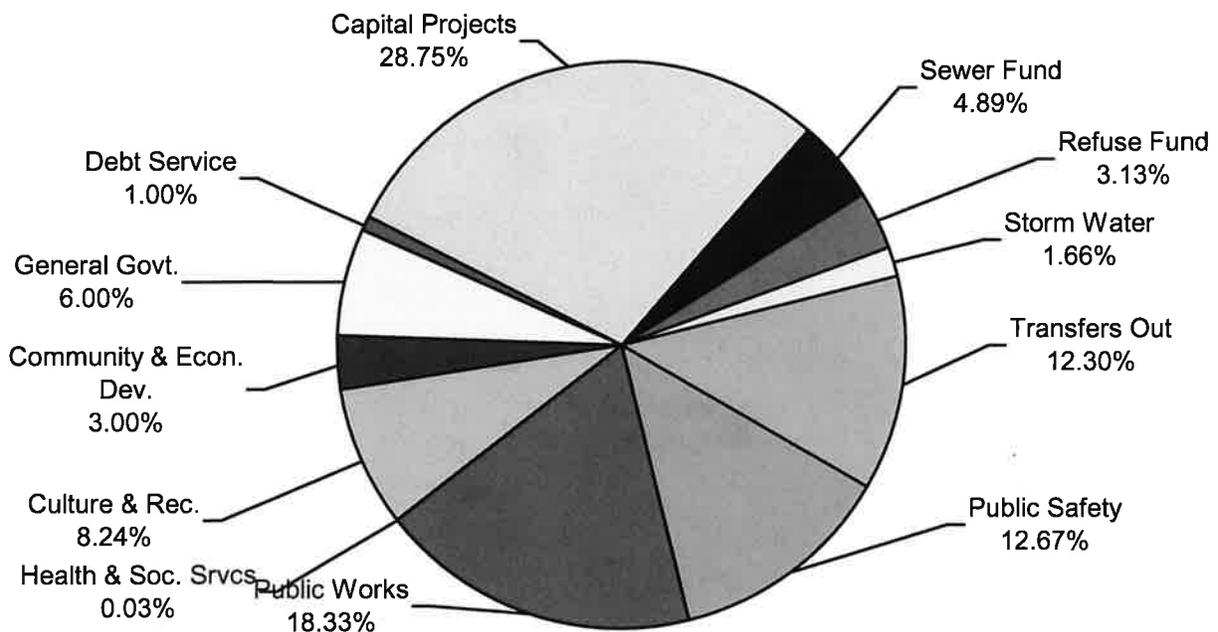
**BUDGET SUMMARY**

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 07/01/22	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 06/30/23
<b>Governmental Funds:</b>				
General Fund	\$ 10,982,288	\$ 29,637,590	\$ 29,637,590	\$ 10,982,288
Special Revenue	42,497,812	27,605,870	32,717,130	37,386,552
Debt Service	546,063	1,061,750	1,061,750	546,063
Capital Projects	14,990,904	17,945,020	30,915,470	2,020,454
Total Governmental Funds	<u>\$ 69,017,067</u>	<u>\$ 76,250,230</u>	<u>\$ 94,331,940</u>	<u>\$ 50,935,357</u>
<b>Business-Type Funds:</b>				
Sewer Fund	\$ 12,816,209	\$ 8,103,000	\$ 6,369,100	\$ 14,550,109
Refuse Fund	5,377,716	3,504,300	3,516,870	5,365,146
Storm Water	2,523,007	1,081,000	1,913,620	1,690,387
Total Business-Type Funds	<u>\$ 20,716,932</u>	<u>\$ 12,688,300</u>	<u>\$ 11,799,590</u>	<u>\$ 21,605,642</u>
<b>Total</b>	<u><u>\$ 89,733,999</u></u>	<u><u>\$ 88,938,530</u></u>	<u><u>\$ 106,131,530</u></u>	<u><u>\$ 72,540,999</u></u>

**Revenues by Source**

Fund	Actual 2020/2021	Projected 2021/2022	Budgeted 2022/2023	Increase/(Decrease) Over 2022	
				Amount	Percentage
Property Taxes	\$ 23,058,833	\$ 22,329,499	\$ 24,240,364	\$ 1,910,865	8.56%
TIF Revenues	3,981,276	5,981,500	5,985,020	3,520	0.06%
Other City Taxes	6,896,975	8,266,886	8,080,361	(186,525)	-2.26%
Licenses and Permits	1,531,722	1,027,030	1,031,000	3,970	0.39%
Use of Money and Property	1,710,386	530,493	634,142	103,649	19.54%
Intergovernmental	14,253,458	14,279,242	17,700,020	3,420,778	23.96%
Charges for Services	13,058,871	14,792,989	15,220,550	427,561	2.89%
Special Assessments	39,965	-	-	-	-
Miscellaneous	4,063,654	653,501	1,104,483	450,982	69.01%
Transfers In	14,584,111	12,246,759	13,057,590	810,831	6.62%
Proceeds of Long-Term Debt	3,602,719	-	1,885,000	1,885,000	-
<b>Total</b>	<u><u>\$ 86,781,970</u></u>	<u><u>\$ 80,107,899</u></u>	<u><u>\$ 88,938,530</u></u>	<u><u>\$ 8,830,631</u></u>	<u><u>11.02%</u></u>

### Total Expenditures by Function

Function	Actual 2020/2021	Projected 2021/2022	Budgeted 2022/2023	Increase/(Decrease) Over 2022	
				Amount	Percentage
<b>Government Activities:</b>					
Public Safety	\$ 12,015,062	\$ 12,506,361	\$ 13,446,710	\$ 940,349	7.52%
Public Works	11,810,160	20,821,203	19,449,090	(1,372,113)	-6.59%
Health and Social Services	216,757	45,000	28,000	(17,000)	-37.78%
Culture and Recreation	7,057,247	8,098,583	8,750,100	651,517	8.04%
Community and Economic Dev.	2,973,143	3,068,407	3,184,600	116,193	3.79%
General Government	4,926,690	5,476,450	6,365,360	888,910	16.23%
Debt Service	853,222	904,280	1,061,750	157,470	17.41%
Capital Projects	10,442,871	18,082,512	30,515,470	12,432,958	68.76%
<b>Total Government Activities</b>	<b>\$ 50,295,152</b>	<b>\$ 69,002,796</b>	<b>\$ 82,801,080</b>	<b>\$ 13,798,284</b>	<b>20.00%</b>
<b>Business-Type Activities:</b>					
Sewer Fund	\$ 4,785,317	\$ 7,824,005	\$ 5,187,570	\$ (2,636,435)	-33.70%
Refuse Fund	2,852,834	3,330,755	3,324,060	(6,695)	-0.20%
Storm Water	685,006	990,348	1,761,230	770,882	77.84%
<b>Total Business-Type Activities</b>	<b>\$ 8,323,157</b>	<b>\$ 12,145,108</b>	<b>\$ 10,272,860</b>	<b>\$ (1,872,248)</b>	<b>-15.42%</b>
Transfers Out	14,584,111	12,246,759	13,057,590	810,831	6.62%
<b>Total Expenditures</b>	<b>\$ 73,202,420</b>	<b>\$ 93,394,663</b>	<b>\$ 106,131,530</b>	<b>\$ 12,736,867</b>	<b>13.64%</b>

## SHORT-TERM FINANCIAL STRATEGIES

### Reorganization

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

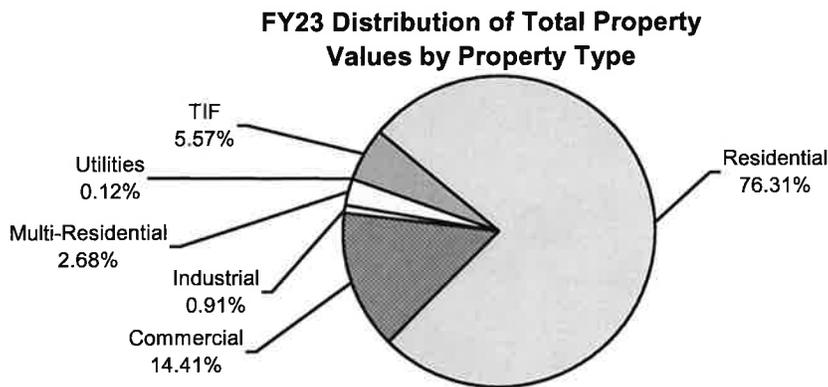
The City will continue to look for ways to stream line services and reduce costs where possible.

**State Aid**

In developing the FY23 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 FY23 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 property tax legislation that came into effect for multi-residential properties. These properties were taxed at 82.50% for FY18, 78.75% for FY19, 75.00% for FY20, 71.25% for FY21, 67.50% for FY22 and declined to 63.75% for FY23, and the taxable amount will continue to decline until they are taxed equivalent to residential properties, this is \$109 million of valuation that Cedar Falls will lose property tax revenue on. For FY15, the commercial rollback caused a loss of \$25 million in taxable valuation for the \$8.10 levy and \$14 million in taxable valuation in the TIF districts. For FY16, the commercial rollback caused an additional loss of \$22 million in taxable valuation for the \$8.10 levy and \$15 million in taxable valuation in the TIF districts. For FY15, FY16, and FY17 the State Legislature had guaranteed replacement funds for this loss of revenue (backfill) and they funded it in FY18, FY19, FY20, FY21 & FY22. However, the amount received from the State does not make up the entire loss. In addition, these funds are not guaranteed in FY23 and beyond.



**Employee Compensation and Benefits**

Personnel costs continue to rise dramatically. Negotiated base salary increases for FY23 range between 3-5%. Contributions for pension, FICA, medicare, and other benefits increase when salaries increase. Costs for salaries and benefits increased by just under \$1 million for FY23.

Pension benefits provided to employees continue to have an effect on the FY 23 budget, and are projected to continue to have major impacts in future budget years. The municipal Police and Fire Retirement rate decreased from 26.18% to 23.90% and \$1.1 million in property tax support is still needed in FY23. In FY23, 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 \$1,304,160 for FY23. Other employee benefits continue to increase, including health insurance costs. The City will need to look at 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 \$4.1 million in storm water projects. A fee increase was necessary to cover the costs of these projects. The Council passed an ordinance increasing storm water rates 5% each year for 4 years. This was the first rate increase since their inception in FY07. Rates will need to be reviewed in the upcoming year.



# FY2023 City Council Goals, Work Program and Short-Term Financial Plan

## City of Cedar Falls, Iowa

**Mission:** Maintain and improve the safety and desirability of Cedar Falls through the efficient delivery of public services, and the ongoing practice of open communication among Council, Staff, Mayor, and Citizens.

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- b. INRCOG/MPO Safe Routes to Schools Study (2011). [Link](#)
- c. Multi-Jurisdictional Hazard Mitigation Plan (2020). [Link](#)
- d. Performance-Based Pay (Merit Pay) Policy. [Link](#)
- e. Cedar Falls Code of Ordinances, 11-II (Minimum Rental Housing Code). [Link](#)
- f. City of Cedar Falls Comprehensive Plan (2012). [Link](#)
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- i. College Hill Parking Study Final Report (2019). [Link](#)
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- q. Trail and Bus Bench Snow Removal Map. [Link](#)
- r. Comprehensive Pay Plan (2018). [Link](#)
- s. Tuition Assistance Program Policy [Link](#)
- t. Employee Wellness Program Policy [Link](#)

## Abbreviations Used in this Document

- **28E** – A multiagency agreement filed under Iowa Code 28E.
- **CD** – Community Development
- **CHP** – College Hill Partnership
- **CDBG** – Community Development Block Grant
- **CFCS** – Cedar Falls Community School District
- **CIP** – Capital Improvements Program
- **CJIS** – Criminal Justice Information System
- **CMS** – Community Main Street
- **CSO** – Community Service Officer
- **CFU** – Cedar Falls Utilities
- **DNR** – Iowa Department of Natural Resources
- **EPA** – U.S. Environmental Protection Agency
- **FBO** – Finance and Business Operations
- **FY** – Fiscal Year
- **GCV** – Grow Cedar Valley
- **GO** – General Obligation
- **IDOT** – Iowa Department of Transportation
- **INRCOG** -- Iowa Northland Regional Council of Governments
- **LOST** – Local Option Sales Tax
- **MET** – Metropolitan Transit Authority
- **MPO** – Metropolitan Planning Organization
- **POC** – Paid On Call
- **PSS** – Public Safety Services
- **PSO** – Public Safety Officer
- **PT** – Part-Time
- **PW** – Public Works
- **ROW** – Right of Way
- **RUT** – Road Use Taxes
- **SSMID** – Self-Supported Municipal Improvement District
- **TIF** – Tax Increment Financing
- **UNI** – University of Northern Iowa
- **WWTP** – Waste Water Treatment Plant

## **GOAL #1: DELIVER RESPONSIVE LOCAL GOVERNMENT.**

**Continue to 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 the citizens.**

### **1.A. SUPPORTING COUNCIL POLICIES**

- 1.A.1. Set policies and guidelines, and provide broad direction to the City Administrator, who in turn formulates management decisions to provide efficient service offerings and operations.
- 1.A.2. As a policy-making body, interpret community needs and values and convey them to City staff through consistent legislative and policy actions.
- 1.A.3. Continue to provide a forum for public input related to City actions through open public meetings, hearings, committees, commissions, task forces, local access cable television, and web-based media.
- 1.A.4. Encourage active public input into the City's various boards, commissions, task forces, and other advisory bodies.
- 1.A.5. Continually explore and evaluate improved methods of communication with citizens to informing them of City activities and accomplishments.

### **1.B. LONG-TERM AND ONGOING OBJECTIVES**

- 1.B.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.
- 1.B.2. Hold joint meetings with policy-making City boards such as the Library Board and the Planning & Zoning Commission.
- 1.B.3. Consider holding when timely, joint meetings with the Waterloo City Council, Black Hawk County Supervisors, CFCSD and UNI on matters of mutual interest.
- 1.B.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.
- 1.B.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.

- 1.B.6. Continue working with MET and exploring other transportation options which meet the needs of Cedar Falls' public transit-dependent residents at an affordable cost to the city.
- 1.B.7. Continue to support the development of the five-year Community-Wide Strategic Plan [reference (a)] to help coordinate the long-term efforts of the City's many stakeholders.
- 1.B.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.
- 1.B.9. Continue expanding the Communication Specialist role to facilitate increased communications with the public about all aspects of city government
- 1.B.10. Maintain an online index of major city plans, policies, and documents for easy public reference.
- 1.B.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.
- 1.B.12. Continue to implement Nutrient Reduction Strategy as submitted to the Iowa Department of Natural Resources (IDNR) to update the existing Wastewater Treatment Facility.

## 1.C. **FY23 DETAILED OBJECTIVES**

### 1.C.1. City of Waterloo Objectives.

1.C.1.a. Maintain mutual aid agreements with Waterloo for faster emergency response times and lower callback expenses for both cities.

1.C.1.b. Support coordination with Waterloo directly and through INRCOG/MPO on common legislative goals.

1.C.1.c. Support cooperative efforts to upgrade the County Consolidated Communications Center (911 dispatch) while exploring options to minimize costs assessed to Cedar Falls.

### 1.C.2. University of Northern Iowa (UNI) Objectives.

1.C.2.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.

1.C.2.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.

1.C.2.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.

1.C.2.d. Engage with Iowa Workforce Development and UNI to explore opportunities to retain recent UNI graduates in Cedar Falls.

1.C.2.e. Continue to provide paid internships to UNI students as a means to promote civic engagement.

### 1.C.3. Cedar Falls Community School District (CFCSD) Objectives.

1.C.3.a. Assist CFCSD with infrastructure improvements that create parking areas, joint City/Schools playgrounds, and building expansion areas.

1.C.3.b. Support improvements to parking and pedestrian traffic near public schools in accordance with the Safe Routes to Schools Study [reference (b)]; examples of such design are Orchard Hill Elementary, Southdale Elementary, and Lincoln Elementary.

1.C.3.c. Coordinate with CFCSD on the completion of the new Cedar Falls High School; identify local, county and state facilities, programs and property which can minimize duplication of services.

1.C.3.d. Continue to engage directly with High School student groups to introduce students to civic engagement (e.g. CAPS program).

1.C.3.e. Build collaboration between CFCSD and the City to highlight and celebrate the many cultures in the community and how they add value to our city.

1.C.3.f. Create pathways and collaborative equity discussions between businesses and UNI.

1.C.3.g. Participate in a community-wide equity committee.

1.C.4. Cedar Falls Utilities (CFU) Objectives.

1.C.4.a. Annually consider repaying eligible CFU expenses (if excess TIF revenues exist) for CFU projects completed in City TIF districts.<sup>1</sup>

1.C.4.b. Support CFU in the implementation of water service programs, as CFU is the sole governmental entity authorized by code to provide these services.

- (1) Implement public water special assessment programs (if requested by CFU) to install a public water system in un-serviced areas<sup>2</sup>, if requested and financially supported by a majority of benefited property owners.
- (2) Use CDBG funding (if eligible) to pay for water service line connection for all residents who are income-eligible and 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.

1.C.4.c. Continue to explore sustainability and resiliency initiatives jointly with CFU.

1.C.5. Resiliency and Sustainability Objectives.

1.C.5.a. Continue to implement the Island Park Revitalization Plan.

1.C.5.b. Continue to evaluate cost effective measures to reduce damages resulting from Cedar River flooding.

1.C.5.c. Continue to support conversion of city buildings to LED lighting, when cost-effective, to reduce the City's electricity demand.

1.C.5.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.

1.C.5.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.

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<sup>1</sup> 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 ROW.

<sup>2</sup> Examples include parts of northern Cedar Falls, Viking Place, Horseshoe Drive and some rural properties.

1.C.5.f. Continue to support the development of a city Resilience Plan to identify opportunities for increased city resiliency & sustainability.

1.C.6. Racial Equity and Human Rights Objectives.

1.C.6.a. Invest in organizational capacity and infrastructure through hiring under Human Resources personnel to achieve human rights and equity goals.

1.C.6.b. Continue to actively partner with the Black Hawk County Health Department, CFCSD, UNI, and Grow Cedar Valley to develop coordinated and supporting equity plans and initiatives.

1.C.6.c. Build collaboration between the CFCSD and City to highlight and celebrate different cultures in the community and how they add value to the city.

1.C.6.d. Create pathways and collaborative equity discussions between businesses and UNI.

1.C.6.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.

1.C.6.f. Work towards actively building capacity to create public engagement opportunities that are welcoming and inclusive.

1.C.7. General Governance Objectives.

1.C.7.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.

1.C.7.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.

1.C.7.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.

1.C.7.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.

1.C.7.e. Develop a long-term participation protocol for public meetings, including videoconferencing options.

1.C.7.f. Hold city council work sessions on council meeting Mondays to discuss complex or potentially contentious matters, including:

- (a) Political Campaigning (federal / state / local) within City Parks
- (b) Resilience Plan – Final Report

## **GOAL #2: ENSURE GOVERNMENT EFFICIENCY AND EFFECTIVENESS.**

**Equitably deliver services in a cost effective, efficient, professional, and timely manner.**

### **2.A. SUPPORTING COUNCIL POLICIES**

- 2.A.1. Carry out the Short-Term Financial Plan (Annex A).
- 2.A.2. Ensure that the community's health, safety, and welfare are protected through the provision of essential cost-effective, efficient, professional, and timely public services.
- 2.A.3. Adopt a balanced budget reflecting the community's economic climate and needs.
- 2.A.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.
- 2.A.5. Maintain a budget philosophy of self-sufficiency in all major funds.
- 2.A.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.
- 2.A.7. Maintain a stable property tax rate relative to the consumer price index.
- 2.A.8. Deposit funds in excess of annual operations expenses (including released TIF funds) in a capital reserve account for projects such as the repurposing of city hall, economic development, public land acquisition, redevelopment or other one-time expenses approved by the City Council.
- 2.A.9. 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.
- 2.A.10. Identify and implement cost-effective methods to save energy within City operations.

**2.B. LONG-TERM AND ONGOING OBJECTIVES**

- 2.B.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 reductions in maintenance funds if encountered in the long term.
- 2.B.2. Continue to dedicate future accumulating cash generated by mid-year budget reductions for one-time future expenses such as capital projects.
- 2.B.3. Continue to dedicate TIF release dollars generated by expired TIF areas to future economic development projects.
- 2.B.4. Continue to explore appropriate opportunities for privatization of city services
- 2.B.5. Continue the annual street repair program using RUT and LOST revenues.
- 2.B.6. Ensure that essential services (public safety, parks, sewers, roads, refuse collection) are offered, while constantly exploring ways to increase efficiency in delivery.
- 2.B.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.
- 2.B.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.
- 2.B.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.
- 2.B.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.
- 2.B.11. Maintain staffing levels in all departments that reduce overtime by matching staffing levels to specific service demands as opposed to predetermined rigid standards.
- 2.B.12. Return City property to the tax base (when possible) to support revenue generation and economic development.

**2.C. FY23 DETAILED OBJECTIVES****2.C.1. General Cost Savings Objectives.**

2.C.1.a. Evaluate cost-effective alternatives to keep City departments staffed and functional.

2.C.1.b. Continue the review of open positions as they occur.

2.C.1.c. Continue the practice of succession planning to identify talented internal candidates when a vacancy is expected to occur.

2.C.1.d. Continue to promote cross-training programs and alternative employment practices for most effective use of city staff.

2.C.1.e. Continue to explore the sharing of services with other jurisdictions.

**2.C.2. Public Safety Objectives.**

2.C.2.a. Continue to support and provide feedback on the Multi-Jurisdictional Hazard Mitigation Plan for Black Hawk County [reference (c)] and other intergovernmental emergency response plans.

2.C.2.b. Continue to evaluate the City's Public Safety model, ensuring cost effective and efficient law enforcement, firefighting, and rescue operations.

2.C.2.c. Continue to review the staffing levels of the POC and Reserve programs to ensure the most efficient use of Public Safety funds and personnel.

2.C.2.d. Actively solicit Public Safety Services Department employees to participate in the POC and PSO programs to increase their availability for service.

2.C.2.e. Expand the use of PSOs, part time staff, and POCs to adequately staff fire stations without adding full-time staff or overtime expenses.

2.C.2.f. Continue using supervisor performance measurement tools to hold first line supervisors accountable for daily staffing decisions.

2.C.2.g. Ensure that weekends and holidays are fully-scheduled productive workdays for shift personnel.

2.C.2.h. Minimize fire shift overtime, using volunteers, PSOs, POCs, part-time staffing or other cross trained positions to reduce callbacks and staff scheduling

expenses.

2.C.2.i. Use the Performance Based (Merit Based) Pay Policy [reference (d)] 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.

2.C.2.j. Exercise management rights to schedule full staffing to avoid overtime expenses on days where known special public events will tax personnel resources.

2.C.2.k. Pursue the establishment of a new fire station along West First Street / Highway 57.

2.C.2.l. Maintain a fire station staffing plan that directs personnel to stations where the highest number of calls for service occurs.

2.C.2.m. Expand the reach of the City's marketing and promotional campaigns regarding policing and racial equity efforts, beyond traditional media sources.

2.C.2.n. Support Public Safety staff review and implementation of viable Racial Equity Taskforce recommendations for policing.

### 2.C.3. Code Enforcement Objectives.

2.C.3.a. 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.

2.C.3.b. Continue the full-time Code Enforcement Officer position to enforce parking, property maintenance, snow removal, zoning, housing, building, and nuisance codes.

2.C.3.c. Enforce 48-hour parking laws in response to snow events, citizen complaints, habitual violations, and when public safety is compromised.

2.C.3.d. Prioritize code enforcement on issues related to health & safety, property maintenance and over-crowding or over-occupancy.

2.C.3.e. Continue rental inspections on a 3-year cycle.

2.C.3.f. Expand building maintenance code inspections and enforcement city-wide, including in the College Hill area.

2.C.3.g. Continue to coordinate and consolidate federally subsidized rental and minimum rental housing inspection duties.

2.C.3.h. Continue to evaluate the efficacy of the Landlord Accountability Ordinance [reference (e)] annually.

2.C.3.i. 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).

2.C.3.j. Enforce laws prohibiting illegal parking on private property (front yards and non-conforming lots).

2.C.3.k. Enforce over-occupancy regulations.

2.C.3.l. Enforce parking restrictions on all streets less than 31' in width, based on the need for public safety vehicle accessibility.

2.C.3.m. Employ traffic calming devices, when appropriate, to address neighborhood traffic concerns.

2.C.3.n. Consider ordinance changes recommended by the Single Family Conversion task force to limit the number of converted single family homes in neighborhoods.

#### 2.C.4. Fire Prevention and Suppression Programs Objectives.

2.C.4.a. Continue to assign Minimum Rental Housing, Section 8 Rental and Commercial Inspection duties to Fire shift personnel whenever possible.

2.C.4.b. Continue annual smoke detector inspections in businesses and residences, recognizing that smoke detectors identify fire hazards at the earliest possible time.

2.C.4.c. Staff fire stations whenever possible with a combination of career, PSO, POC, PT, ambulance and volunteer staff to maintain readiness while reducing staffing costs.

2.C.4.d. Continue placing firefighting ensembles in police vehicles for faster response times.

2.C.4.e. Continue deploying CAFS equipment in select police vehicles to provide faster fire suppression response times.

2.C.4.f. Encourage the Fire Chief to exercise management authority in implementing fire station staffing plans, and encourage the Battalion Chiefs to use management discretion in determining daily staffing levels using alternative staff.

2.C.5. Yard Waste & Refuse Objectives.

2.C.5.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.

2.C.5.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.

2.C.5.c. Evaluate how the expansion of the hours of operation for the yard waste drop off site has impacted revenues and expenditures.

2.C.5.d. Continue the City's public relations program to encourage the environmentally safe disposal of yard waste.

2.C.5.e. Continue to review refuse fees, when timely, to ensure that sufficient revenues exist to cover all collection costs.

2.C.6. Stormwater and Wastewater Objectives.

2.C.6.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.

2.C.6.b. Continue to review stormwater fees, when timely, to determine if sufficient fees exist to pay for projected storm water costs outlined in the CIP.

2.C.7. General Legislative Objectives.

2.C.7.a. Continue using lobbyists to influence legislative action related to municipal issues.

- (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.

2.C.7.b. Continue to oppose changes to TIF laws that would impair the use of TIF as an economic development tool.

2.C.7.c. Continue to support property tax reform initiatives that eliminate the rollback formula that shifts burdens among classes of property.

2.C.7.d. 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).

2.C.7.e. Continue pre- and post-legislative session meetings with area representatives to discuss topics of mutual interest.

#### 2.C.8. State Legislative Objectives.

2.C.8.a. *Introduction.* The November 2020 elections resulted in no changes in the political party that will control the Iowa House and Iowa Senate, along with the Governor's office; Republicans will maintain "trifecta" control of these three institutions for both the 2022 legislative session. There will be redistricting impacts on Cedar Falls.

#### 2.C.8.b. State Legislative Concerns.

- (1) Tax Cut/Tax Reform. Expect a wide-ranging discussion of ways to significantly lower income taxes in Iowa. One of those discussion items will be a review of the local option sales tax the cities currently collect. Local governments will need to forcefully advocate protecting the continuance of this funding.
- (2) Restrictions on the use of Tax Increment Financing (TIF) and Tax Credits. House File 849 was passed in the 2021 session that put 20-year sunsets on all TIF districts and may bring more discussion in 2022. Cedar Falls supports the continuation of TIF as the primary tool for communities to promote economic development.
- (3) Restrictions on Local Control of Decision-making. Such legislation runs contrary to the intent of the Iowa Constitution's Home Rule Amendment.
- (4) Other Concerns. Cedar Falls will continue to oppose any unfunded mandates, reserve restraints (\$8.10 levy, rollback, 411 pensions,

recouping of legal costs associated with public record requests, etc.) erosions of Home Rule Amendment<sup>3</sup> authority, and elimination of state tax credits used for economic development.

#### 2.C.8.c. State Legislative Opportunities.

- (1) **Housing.** Cedar Falls supports state efforts to provide additional resources to communities for housing construction, including more state support of local housing trust funds and expansion of the Workforce Housing Tax Credits. An Economic Recovery Advisory Board was created in 2020 to make recommendations for helping Iowa recover from COVID-19. Part of their recommendations will include several to increase funding for workforce housing tax credits and the State Housing Trust Fund. Passage of these recommendations might provide an opportunity for the City of Cedar Falls to secure financial assistance for housing initiatives in the city.
- (2) **Water and Wastewater Infrastructure.** Cedar Falls supports state efforts to provide additional funding sources and flexible policies related to water, wastewater, and storm water infrastructure; these changes are necessary to meet the demands of increasing environmental regulation of cities. Funding for local government water and wastewater infrastructure may come through the State's ARPA, Infrastructure, and COVID relief funds.
- (3) **University of Northern Iowa.** During the 2021 legislative session, the City of Cedar Falls provided support for UNI's legislative priorities, and would expect to do so again in 2022.

#### 2.C.9. Federal Legislative Objectives.

2.C.9.a. Continue to request federal transportation funding support for major street projects, including the Greenhill and Highway 58 interchange, including a city funding match.

2.C.9.b. Request federal funding for EPA mandated treatment plant improvements.

2.C.9.c. Support CFU in securing federal grants for utility or telecommunication

<sup>3</sup> The home rule amendments of the Iowa Constitution give cities and counties authority to determine their own local affairs and government in a manner which is not inconsistent with state statute, except that home rule power and authority does not extend to the authority to levy a tax without the express authorization of the General Assembly. See [https://www.legis.iowa.gov/DOCS/LSA/Legis\\_Guide/2009/LGLSL054.PDF](https://www.legis.iowa.gov/DOCS/LSA/Legis_Guide/2009/LGLSL054.PDF).

infrastructure projects which will benefit citizens through improved reliability, security, efficiency, accessibility, or environmental impacts.

## **GOAL #3: PROMOTE ECONOMIC DEVELOPMENT.**

### **Create an environment conducive to economic development.**

#### **3.A. SUPPORTING COUNCIL POLICIES**

- 3.A.1. Function as a catalyst to encourage business development and expansion in Cedar Falls.
- 3.A.2. Continue to support public and private economic development efforts in Cedar Falls and the metropolitan area.

#### **3.B. LONG-TERM AND ONGOING OBJECTIVES**

- 3.B.1. Develop initiatives, when financially feasible, to support the economic development goals contained in the city's Comprehensive Plan [reference (f)]
- 3.B.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.B.3. Continue the systematic and strategic buyout of flood-prone properties to retain viable areas based on quality of infrastructure, elevation and contiguousness.
- 3.B.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.

#### **3.C. FY23 DETAILED OBJECTIVES**

##### **3.C.1. General Economic Development Objectives.**

- 3.C.1.a. Offer economic development incentives on par with other Iowa cities to remain competitive in the site selection process.
- 3.C.1.b. Continue to support and develop the city's economic development website [reference (g)].
- 3.C.1.c. Use TIF funds to acquire land for development into marketable industrial lots.

3.C.1.d. Use TIF funds to provide cash incentives to developers and business owners when consistent with City economic development policies.

3.C.1.e. Explore the establishment of a University Avenue Corridor TIF district.

3.C.1.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.

3.C.1.g. Provide property tax abatement (based on current schedules) for projects meeting adopted job creation and tax base growth criteria.

3.C.1.h. Continue to allocate TIF funds for redevelopment projects on College Hill, in Downtown, and in northern Cedar Falls.

3.C.1.i. Continue to dedicate funds for expanding economic development marketing efforts.

3.C.1.j. Explore options for city support of expanded day-care options in Cedar Falls.

3.C.1.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.

### 3.C.2. Regional Economic Development Organization Objectives.

3.C.2.a. Continue regional economic development partnership with Grow Cedar Valley.

3.C.2.b. Change the city's funding model for Grow Cedar Valley from an annual competitive grant to an annual contract to provide greater assurance of financial support to GCV.

3.C.2.c. Monitor economic development agencies (CMS, CHP and GCV) to determine if the City's cash subsidies result in services of value to Cedar Falls citizens and businesses.

3.C.2.d. Continue to support the efforts of the Cedar Falls Economic Development Corporation in advancing Cedar Falls' economic interests.

### 3.C.3. Regional Tourism Objectives

3.C.3.a. Continue to maintain a dedicated Cedar Falls Visitors & Tourism

Bureau.

3.C.3.b. Continue to coordinate marketing and programming efforts between the UNI, Cedar Falls and Waterloo Visitors and Tourism Bureaus for all Metro tourist events.

3.C.4. Comprehensive Planning, Engineering and Building Objectives.

3.C.4.a. Develop a grading ordinance for all new and existing developments.

3.C.4.b. Implement the City's Comprehensive Plan [reference (f)] 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) Traffic calming devices and design approaches to address neighborhood traffic concerns, when practical.

3.C.4.c. Revise the Major Thoroughfare Plan.

3.C.5. Zoning Ordinance Economic Development Objectives.

3.C.5.a. Support the development of a comprehensive new Zoning Ordinance [reference (h)] to replace the Zoning Ordinance first adopted in 1970.

3.C.5.b. Consider new zoning and traffic control regulations to better control density and parking problems by reducing the number of multiple family and duplex conversions.

3.C.5.c. Consider changes to zoning regulations which would limit the conversion of single-family properties to rental uses, to protect neighborhood stability and character.

3.C.5.d. Consider changes to zoning regulations, policies and land use plans to restrict development of non-profit uses on prime commercial sites along arterial

streets.

3.C.5.e. Consider developing a Zoning Ordinance (and Subdivision Ordinance) to accommodate features that encourage mixed uses, variable building setbacks, walkability, sustainability and complete street concepts.

3.C.5.f. Consider developing, as a part of the new Zoning Ordinance, a new zoning map which includes pre-zoned areas.

3.C.5.g. Support the pre-zoning of select properties for residential development and shorten the development timeline by identifying neighborhood concerns and responding with developmental limitations.

3.C.5.h. Annex additional lands into the city (if requested by property owners) to support community growth and development consistent with the Comprehensive Plan [reference (f)].

### 3.C.6. Affordable Housing Development Objectives.

3.C.6.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 explore and 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).

3.C.6.b. Review City construction standards to identify possible changes which can promote the construction of affordable housing.

3.C.6.c. Identify existing older homes which can provide a market to meet affordable housing demand.

3.C.6.d. Target potential developers with Requests for Proposals for affordable housing development, if federal or state grants can be secured.

3.C.6.e. Partner with Habitat for Humanity to build/rehabilitate homes on city-owned lots.

3.C.6.f. Complete a Housing Needs Assessment, focusing on how to provide housing variety to promote affordable housing options for all.

3.C.6.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.

3.C.6.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.

3.C.6.i. Create an ongoing educational program for low- and moderate-income families to access available homeownership assistance programs.

3.C.6.j. Implement diversity, inclusion and affordability considerations and evaluation in all new housing development plans.

3.C.6.k. Expand the forgivable loan program for conversion of rental properties to owner-occupied, expanded service area, and more qualifying expenses.

### 3.C.7. Commercial and Office Economic Development Objectives.

3.C.7.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.

3.C.7.b. Consider diagonal on-street parking within neighborhoods where structurally feasible and where parking deficiencies can be solved with this approach.

3.C.7.c. Continue development of the city-owned properties along the relocated Highway 20 corridor and establish a new urban renewal area if appropriate.

3.C.7.d. Study the future use, ownership and corporate jurisdiction of land along the Highway 20 corridor, including cooperative arrangements with the City of Hudson if petitioned by property owners for annexation.

### 3.C.8. College Hill Economic Development Objectives.

3.C.8.a. Carry out the recommendations of the College Hill Parking Study

[reference (i)].

3.C.8.b. Continue to enact the College Hill Urban Revitalization Plan [reference (j)].

3.C.9. Northern Cedar Falls Economic Development Objectives.

3.C.9.a. Continue to enact the recommendations of the Northern Cedar Falls Visioning Committee Report [reference (k)].

3.C.9.b. 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.

3.C.9.c. Continue to promote the development of commercial growth along Center Street through streetscaping and beautification efforts in the ROW.

3.C.10. Downtown Economic Development Objectives.

3.C.10.a. Consider adopting an Urban Revitalization District in the Downtown area, following the adoption of new zoning ordinance.

3.C.10.b. Explore all options to building a downtown parking structure, in conjunction with a feasibility study and continual re-evaluation of paid parking options.

3.C.11. Industrial Economic Development Objectives.

3.C.11.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.

3.C.11.b. Reserve TIF increment capacity to pay off debt incurred by the City/IDOT cooperative construction of US 58 interchanges.

3.C.11.c. Continuing to aggressively repay Industrial Park TIF debt owed to the City debt service, economic development and capital project funds.

3.C.12. MercyOne – Cedar Falls Hospital Economic Development Objectives.

3.C.12.a. Plan for site development using current Health Trust Fund monies.

3.C.12.b. Organize a staff/council committee to determine options and best uses for the original Sartori Hospital site once a new hospital is constructed elsewhere.

### 3.C.13. Flood Control, Storm Water, Sanitary Sewer and Water Improvement Objectives.

3.C.13.a. Complete priority wastewater treatment system improvements:

3.C.13.b. Inflow and Infiltration Reduction Program: Carry out separation of sanitary sewer and stormwater sewer lines from the footing drains when reconstructing streets.

3.C.13.c. Extend sanitary sewer to areas that are unserved and remain on septic systems (i.e. South Main Street).

### 3.C.14. Street Improvement Objectives.

3.C.14.a. Develop cooperative agreements with State Agencies to improve the following streets using RUT, LOST, and 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) *Cedar Heights Drive* – Use MPO and State safety grants to help fund this project. The City’s match will come from LOST, RUT, and GO bonds for construction in 2020-2023.
- (3) *West 23<sup>rd</sup> 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 FY2023-FY2024.

3.C.14.b. Explore and establish agreements with developers to complete the connection 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
- (5) *West 27<sup>th</sup> Street Improvements* – Use LOST, RUT, and GO bonds to complete this project in FY2021-2023.

3.C.14.c. Continue to develop the plans for the reconstruction of Union Road from 27<sup>th</sup> Street to University Avenue - Use LOST and RUT funds to complete

this project. Timing of project dependent on receipt of grant funding sources.

### 3.C.15. Miscellaneous Infrastructure Repairs.

3.C.15.a. Slope Repairs- Continue to develop plans to address significant slope failure issues. Use storm water funds to complete these projects.

## **GOAL #4: 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.**

### **4.A. SUPPORTING COUNCIL POLICIES**

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

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

### **4.B. LONG-TERM AND ONGOING OBJECTIVES**

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

### **4.C. CY22 DETAILED OBJECTIVES**

4.C.1. Continue planning for Hearst Center expansion/relocation.

4.C.2. Continue to use the Recreation & Fitness Center, Operations & Facilities Needs Assessment [reference (m)] to determine the viability of expansion.

4.C.3. Implement, when financially feasible, an enhanced riverfront as a visitor attraction consistent with the Northern Cedar Falls Development Master Plan [reference (n)].

4.C.4. Coordinate with CFCSD to purchase land for future parks in developing areas when possible.

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

4.C.6. Update the Park Master Plan [reference (o)] to account for city growth, changing needs and desires of the public, and updating of equipment and facilities.

- 4.C.7. Continue to implement portions of the Park Master Plan [reference (o)] for the Big Woods Lake, Gateway Park and Cedar City sites.
- 4.C.7.a. Improve the Big Woods Campground (cabins, playground, and landscaping) as funding becomes available and as floodplain development ordinances allow.
- 4.C.8. Develop an annual street right-of-way beautification, wayfinding signage, bike network signage, and city entrance signage & monument program using hotel/motel tax revenues.
- 4.C.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.
- 4.C.10. Protect areas identified in the Cedar Falls Environmentally Sensitive Lands Survey [reference (p)] as city finances allow.
- 4.C.11. Identify trails most appropriate for winter snow removal and inform the public via an annually-published Trail and Bus Bench Snow Removal Map [reference (q)].
- 4.C.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
- 4.C.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.
- 4.C.14. Encourage private development for an official Independence Day fireworks display.
- 4.C.15. Continue working with private property owners to remove trees impacted by emerald ash borer infestation.
- 4.C.16. Design and develop facility improvements to Seerley Park.
- 4.C.17. Have a worksession to develop an ordinance to address political campaigning (federal, state and local) within the city's parks.
- 4.C.18. Continue pursuit of sister city partnerships and engagement, including in-person visits as part of major Iowa delegations.
- 4.C.19. Update the Bike Plan.

4.C.20. Continue evaluating and implementing pedestrian safety measures.

## **GOAL #5: FOSTER ORGANIZATIONAL EXCELLENCE.**

**Select, train, motivate and retain highly-qualified employees who represent the city in a professional manner.**

### **5.A. SUPPORTING POLICIES**

- 5.A.1. Provide an employee wage and benefit schedule that is competitive with other municipalities in the state of Iowa and private enterprise in the metro area.
- 5.A.2. Maintain clear lines and methods of communication between elected officials and city staff.
- 5.A.3. Treat employees with respect and expect that they, in turn, will treat citizens with respect.
- 5.A.4. Encourage and management and supervisory employees to be creative and innovative in the delivery of city services.
- 5.A.5. Promote continuous quality improvement in all city government operations.

### **5.B. LONG-TERM AND ONGOING OBJECTIVES**

- 5.B.1. Continue to monitor the ability to attract and retain quality staff.
- 5.B.2. Continue to support the Performance Based Pay (Merit Pay) Policy [reference (d)] to reward superior staff performance and encourage the retention of high performers.
- 5.B.3. Expand cross-training programs for employees to improve service without increasing staffing.
- 5.B.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.

### **5.C. FY23 DETAILED OBJECTIVES**

- 5.C.1. Conduct a workforce climate assessment / employee satisfaction survey in FY23 to identify areas for improvement in human resources management and employee relations.
- 5.C.2. Continue to evaluate whether to fill an opening or proposed newly created position.

- 
- 5.C.3. Explore restructuring, merging, or eliminating unnecessary positions as they become vacant.
  - 5.C.4. Develop and maintain maintaining multi-year staffing and succession plans.
  - 5.C.5. Implement and maintain updates to the city's Comprehensive Pay Plan [reference (r)].
  - 5.C.6. Continue to fund the City's tuition assistance program [reference (s)] for employees.
  - 5.C.7. Encourage employees to use the City's wellness program [reference (t)] and continue to offer incentives for participation.
  - 5.C.8. Update the staffing plan to address employment attrition, retirements and the use of PT, PSOs, POCs, Police Reservists, volunteers or other cross-training programs to respond to long-term staffing needs.

## ANNEX A: FY2023 SHORT-TERM FINANCIAL PLAN

### A. FY23 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 1<sup>st</sup> 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 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-recurring 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 not un-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 the 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.

**B. FY23 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. FY23 CASH RESERVES POLICIES**

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% <sup>4</sup>	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 Fund <sup>5</sup>	N/A	\$1,500,000

**D. FY23 REVENUES POLICIES**

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,

<sup>4</sup> 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%.

<sup>5</sup> This fund will be used to help cash flow repairs and staff costs should a catastrophic event occur. Council expressed a desire to bring this fund closer to \$2M in the next five years.

and Iowa League of Cities is utilized to project revenue trends and anticipated amounts.

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 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'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. Tax revenues under the employee benefits levy 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.* Taxes levied under the transit levy 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. Tax revenues from the library levy will be used to support the library. Approximately 50% of the levy will be used for new materials and services and approximately 50% will be used to lower general fund support to the library.
  - i. *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

- 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. The City will review fees and charges, at a minimum, on a biannual basis.
- 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. FY23 EXPENDITURES POLICIES**

1. *Current Service Level:* Funding will be prioritized to maintain current levels of service.
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.<sup>6</sup>
5. *Reductions:* The City will attempt to avoid service reductions when balancing the budget. Consideration will be given first 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.

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<sup>6</sup> 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.

**F. FY23 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.
4. *Self-Financing:* Self-financing or cash (where allowed) will be used to fund one-time projects if excess cash reserves exist.

**G. FY23 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 that addresses competing projects, priorities and timing to meet this objective jointly by soliciting input from the Planning and 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 FY23, 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.
    - (1). The city will retain 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 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.
18. FY23 Capital Improvements Program Approved Projects:
  - a. General Obligation (GO) Bonds - \$12.43 Million Total
    - Cameras (\$.37 million)

- Financial System (\$.70 million)
- Gateway Parking Lot (\$.20 million)
- Hearst Center Expansion (\$.70 million)
- Cedar River Recreation Improvements (\$.53 million)
- High School Pool (.70 million)
- Bridge & Culvert Replacements (\$.11 million)
- Infrastructure oversizing (\$.30 million)
- Sidewalks/Trails (\$1.60 million)
- Slope Repair (\$.28 million)
- Storm Sewer Extension (\$.48 million)
- Annual Street Repair Program (\$.36 million)
- Aldrich Elementary School Connections (\$1.34)
- Cedar Heights Drive reconstruction (\$1.22 million)
- Greenhill Road & South Main intersection improvements (\$.55)
- Main Street Reconstruction (\$1.65 million)
- West 1<sup>st</sup> Street (\$.15 million)
- West 22<sup>nd</sup> Street (\$.06 million)
- West 23<sup>rd</sup> Street (\$.05 million)
- West 27<sup>th</sup> Street (\$.10 million)
- Pedestrian Bridge Replacement (\$.08 million)
- Fire bunker gear, thermal imaging cameras, and SCBA (\$0.30 million)
- Issuance expenses (\$0.60 million)

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b. Tax-Increment Financing (TIF)

- Annual TIF Rebates
- Downtown Streetscape
- Hwy 58 and Greenhill Road Intersection
- Main Street
- Viking Road Reconstruction
- Industrial Park Expansion
- Gibson Property Development
- Ridgeway Avenue bridge replacement
- Ridgeway Avenue Reconstruction
- Comprehensive Plan & Zoning ordinance updates
- Land Acquisition
- Street and sewer infrastructure improvements
- Olive Street Box Culverts
- Landscaping, alleys, brick replacement, wayfinding signage, parking, lot improvements, & utility improvements associated with streetscape improvements in Downtown and College Hill.

c. Road Use Taxes (Street Construction Fund)

- Street equipment
- Parking improvements
- Permeable Alley program
- Signalized intersection upgrades
- Intersection improvements

- Traffic planning studies
  - Bridges
  - Annual Street Repair program
  - Aldrich School Connections
  - Cedar Heights Drive
  - Greenhill Road intersection improvements
  - Main Street
  - Union Road
  - West 12<sup>th</sup>
  - West 22<sup>nd</sup>
  - West 27<sup>th</sup>
- d. Refuse Fund
- Refuse trucks & equipment
  - Security cameras
  - Compaction equipment
- e. Emergency Fund
- Cedar River recreational improvements ( \$1.0 million)
  - Center Street improvements (\$.8 million)
  - School Administration site (\$.7 million)
- f. Sewer Fund
- Waste Water Treatment Plant

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- Nutrient Removal/Facility Plan
  - Slipline sewers
  - I&I reduction
  - Oak Park sewer replacement
  - West 1<sup>st</sup> Street
  - West 27<sup>th</sup> Street
  - Sewer equipment
  - Infrastructure oversizing
  - Sewer collection study
  - Lift station pump repairs
  - Annual Street Repair program
  - Sanitary sewer extensions

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## FY23 FINANCIAL IMPACT AND POLICY SUMMARY

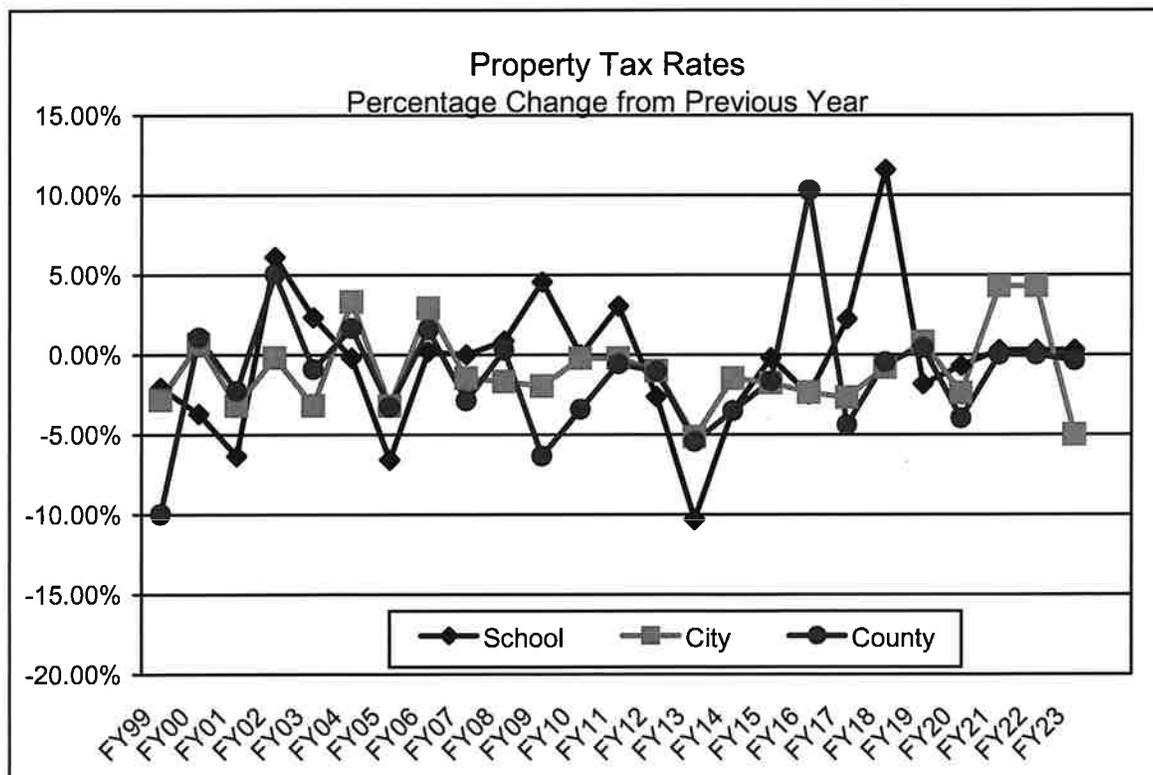
### I. IMPACT ON PROPERTY TAX LEVIES

#### A. Property Tax Rate Change

FY22	\$ 11.38 /\$1,000 taxable value
FY23	\$ 11.67 /\$1,000 taxable value
% Increase	2.55 %

#### B. Property Tax Change Adjusted for New Construction Activity

There was a \$245 million dollar growth in assessed values. There was a \$32 million increase in commercial, industrial and multi-residential properties. There was a \$213 million increase in residential properties. However, with the decrease in the residential rollback factor, this caused taxable valuations on residential properties to only increase by \$56 million. Overall, taxable valuations increased by \$100 million, due to the reassessment by Black Hawk County of residential property county-wide and releasing some of the Downtown TIF revenue.



**C. FY22 Impact on Residential and Commercial Property Taxes Levied**

	Residential	Commercial	Industrial	Multi-Residential
1. <u>FY22 Taxes:</u>				
Value	\$ 100,000	\$ 500,000	\$ 1,000,000	\$ 500,000
Rollback Value (Res. 56.4094%) (Com. 90%) (Multi-Res 67.50%)	56,409	450,000	900,000	337,500
Tax Rate (\$1,000 Value)	11.38	11.38	11.38	11.38
Taxes Paid FY22	\$ 641.94	\$ 5,121.00	\$ 10,242.00	\$ 3,840.75
2. <u>FY23 Taxes:</u>				
Value	\$ 100,000	\$ 500,000	\$ 1,000,000	\$ 500,000
Revaluation	6.35%	0	0	0
Rollback Value (Res. 54.1302%) (Com. 90%) (Multi-Res 63.75%)	57,567	450,000	900,000	318,750
Tax Rate (\$1,000 Value)	11.67	11.67	11.67	11.67
Taxes Paid FY23	\$ 671.81	\$ 5,251.50	\$ 10,503.00	\$ 3,719.81
3. Change in Taxes Paid	\$ 29.87	\$ 130.00	\$ 261.00	\$ (120.94)
Percentage Change*	4.65%	2.55%	2.55%	-3.15%

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

**D. Property Tax Distribution By Department**

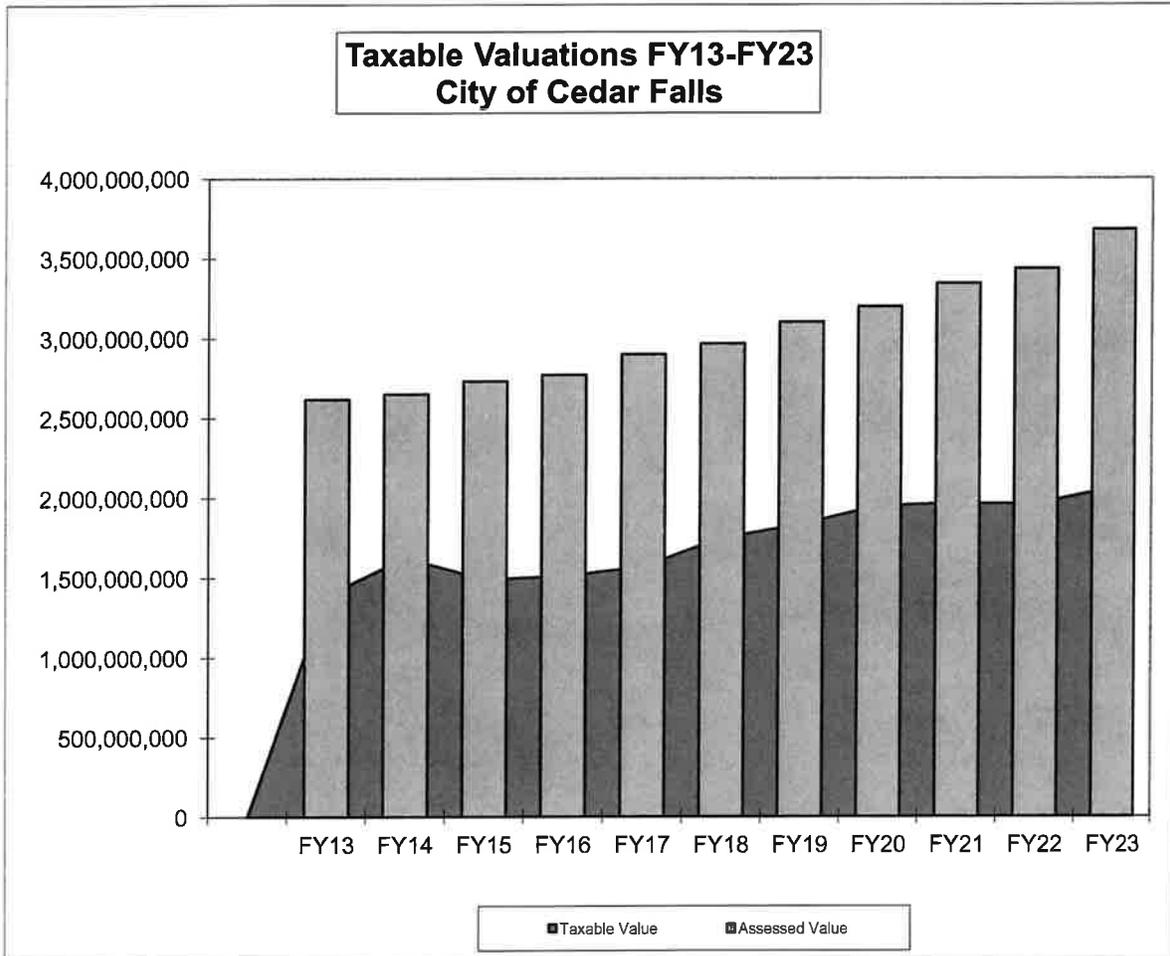
The distribution of property taxes to service areas is shown in the following charts. The charts show the distribution for the total levy and restricted \$8.10. The majority of the property taxes paid are directed to the Public Safety department and Park & Recreational Services. These percentages are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

**PROPERTY TAX VALUATIONS  
CITY OF CEDAR FALLS, IOWA  
FY13 - FY23**

Year	Taxable Value	Percent Change	\$8.10 Limit	\$8.10 Change	100% Value	Percent Change	Debt Limit	Debt Limit Change	Year
FY13	1,393,511,204	11.05%	11,287,441	1,123,388	2,618,319,843	6.51%	130,915,992	7,999,969	FY13
FY14	1,622,862,335	16.46%	13,145,185	1,857,744	2,650,433,900	1.23%	132,521,695	1,605,703	FY14
FY15	1,490,616,188	-8.15%	12,073,991	(1,071,194)	2,729,240,639	2.97%	136,462,032	3,940,337	FY15
FY16	1,509,722,828	1.28%	12,228,755	154,764	2,769,405,368	1.47%	138,470,268	2,008,236	FY16
FY17	1,569,292,287	3.95%	12,711,268	482,513	2,897,854,208	4.64%	144,892,710	6,422,442	FY17
FY18	1,750,040,895	11.52%	14,175,331	1,464,064	2,965,854,183	2.35%	148,292,709	3,399,999	FY18
FY19	1,832,652,499	4.72%	14,844,485	669,154	3,099,765,282	4.52%	154,988,264	6,695,555	FY19
FY20	1,950,451,511	6.43%	15,798,657	954,172	3,195,848,285	3.10%	159,792,414	4,804,150	FY19
FY21	1,963,719,839	0.68%	15,906,131	107,473	3,341,492,657	4.56%	167,074,633	7,282,219	FY21
FY22	1,960,696,679	-0.15%	15,881,643	(24,488)	3,432,518,333	2.72%	171,625,917	4,551,284	FY22
FY23	2,060,390,605	5.08%	16,689,164	807,521	3,678,278,016	7.16%	183,913,901	12,287,984	FY23

In FY97 there was a dramatic decrease in the residential rollback. Since then the rollback factor continued to decline until FY10 when it started increasing slightly each year. The rollback factor on residential decreased to 54.13% for FY23. 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 7.16% increase in assessed valuations for FY23.

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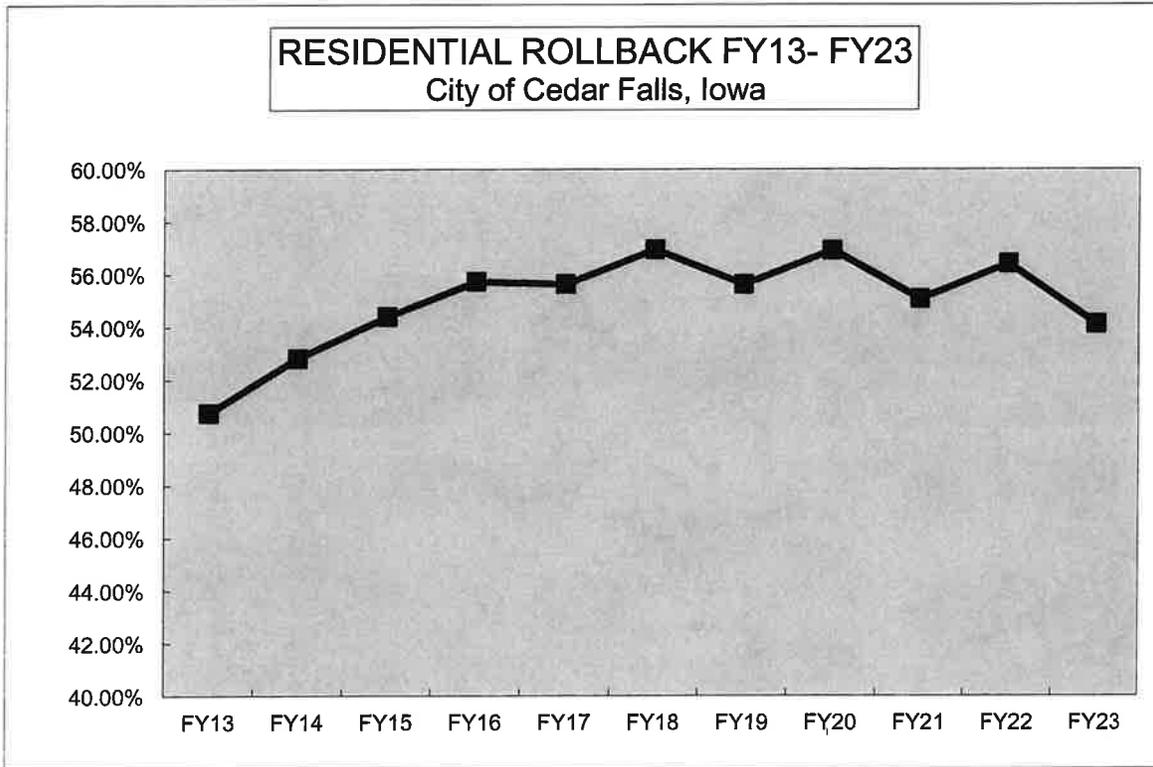


Year	Taxable Value	Assessed Value
FY13	1,393,511,204	2,618,319,843
FY14	1,622,862,335	2,650,433,900
FY15	1,490,616,188	2,729,240,639
FY16	1,509,722,828	2,769,405,368
FY17	1,569,292,287	2,897,854,208
FY18	1,750,040,895	2,965,854,183
FY19	1,832,652,499	3,099,765,282
FY20	1,950,451,511	3,195,848,285
FY21	1,963,719,839	3,341,492,657
FY22	1,960,696,679	3,432,518,333
FY23	2,060,390,605	3,678,278,016

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 FY23, assessed values increased by \$245,759,683. Taxable values increased by \$99,693,926.

Resroll

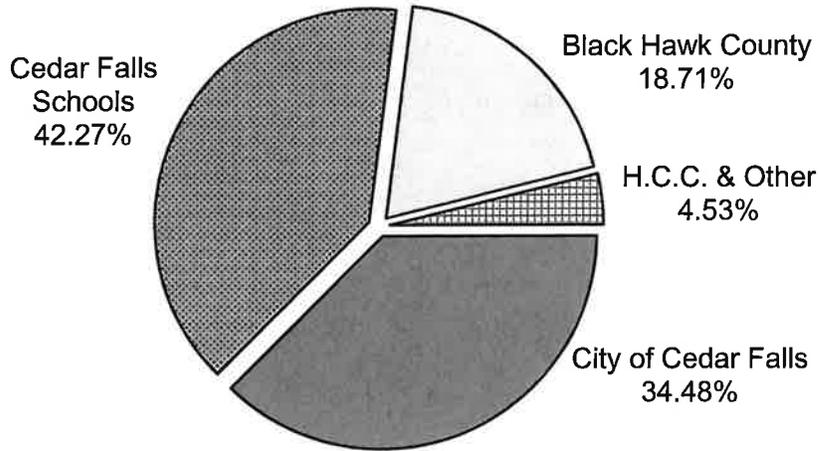


YEAR	PERCENTAGE RESIDENTIAL ROLLBACK
FY13	50.75%
FY14	52.82%
FY15	54.40%
FY16	55.73%
FY17	55.63%
FY18	56.94%
FY19	55.62%
FY20	56.92%
FY21	55.07%
FY22	56.41%
FY23	54.13%

The rollback decreased for FY23. It is still lower since the 1980's when residential rollback was at 80%. This has a major impact on Cedar Falls whose tax base is 75% residential.

Plax22

**Percentage of Total Tax Rate  
Fiscal Year 2022**



**Percentage of Total Tax Rate  
Fiscal Year 2022**

Governmental Body	Amount	Percent
City of Cedar Falls	\$11.38	34.48%
Cedar Falls Schools	13.95	42.27%
Black Hawk County	6.17	18.71%
H.C.C. & Other	1.50	4.53%
<b>Total</b>	<b>\$33.00</b>	<b>100.00%</b>

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.

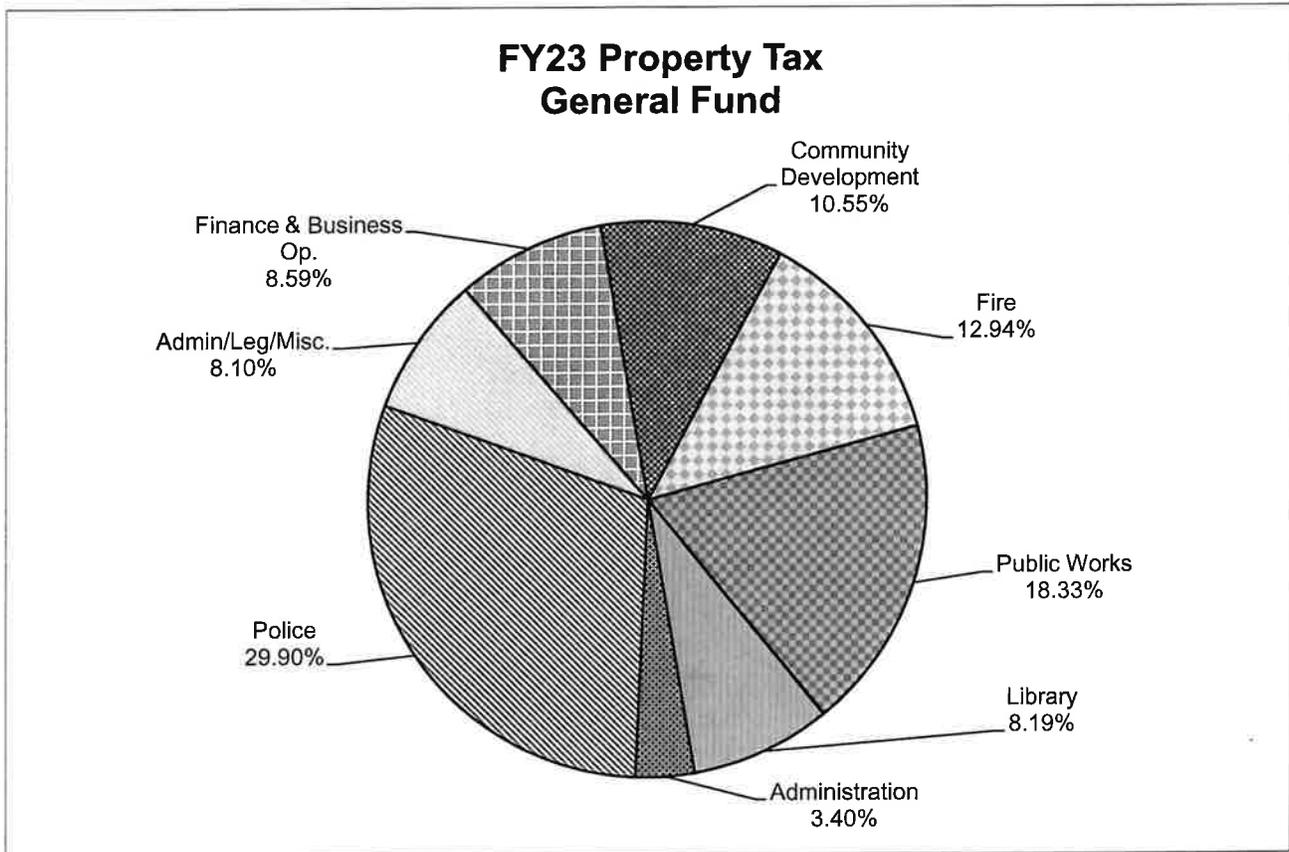
Historically, the City has been the largest user of property taxes. In FY98, FY99, FY00, FY01, FY02, FY04, FY05, FY06, FY07, FY08 and FY09 the City was the largest user because the school system receives substantial state aid subsidies to off-set property tax income losses. In FY03, FY10 - FY22 the City dropped below the school's due to a decrease in the City's debt service levy and implementation of special school levies.

Tax20lev

**CITY OF CEDAR FALLS  
ACTUAL PROPERTY TAX SUPPORT  
FY23**

Department Division or Fund	Property Tax Support	Percent Of \$8.10 Levy	Percent Of Total Levy	Support Per \$1000 Value	Cost Per Resident
<b>ADMIN/LEG/MISC</b>	<b>\$1,352,102</b>	<b>8.10%</b>	<b>5.60%</b>	<b>\$0.66</b>	<b>\$33.21</b>
<b>MAYOR'S OFFICE</b>	<b>\$79,475</b>	<b>0.48%</b>	<b>0.33%</b>	<b>\$0.04</b>	<b>\$1.95</b>
<b>CITY ADMINISTRATOR</b>	<b>487,848</b>	<b>2.92%</b>	<b>2.02%</b>	<b>0.24</b>	<b>11.98</b>
<b>FINANCE &amp; BUSINESS OPER:</b>	<b>\$2,802,069</b>	<b>16.78%</b>	<b>11.60%</b>	<b>\$1.35</b>	<b>\$68.82</b>
Administration	308,486	1.85%	1.28%	0.15	7.58
Financial Services	147,489	0.88%	0.61%	0.07	3.62
Human Resources	655,056	3.93%	2.71%	0.32	16.09
Legal Services	237,924	1.43%	0.98%	0.12	5.84
Public Records	86,189	0.52%	0.36%	0.04	2.12
Street Lighting	0	0.00%	0.00%	0.00	0.00
Library Services	1,366,926	8.19%	5.66%	0.66	33.57
<b>COMMUNITY DEVELOPMENT</b>	<b>\$1,759,427</b>	<b>10.55%</b>	<b>7.27%</b>	<b>\$0.85</b>	<b>\$43.22</b>
Administration	174,925	1.05%	0.72%	0.08	4.30
Inspection Services	184,506	1.11%	0.76%	0.09	4.53
Planning & Community Services	376,765	2.26%	1.56%	0.18	9.25
Cultural Services	303,082	1.82%	1.25%	0.15	7.44
Recreation Serv.	720,150	4.32%	2.98%	0.35	17.69
<b>PUBLIC WORKS</b>	<b>\$3,058,373</b>	<b>18.33%</b>	<b>12.66%</b>	<b>\$1.48</b>	<b>\$75.12</b>
Engineering	591,702	3.55%	2.45%	0.29	14.53
Cemetery Section	220,653	1.32%	0.91%	0.11	5.42
Golf Section	25,523	0.15%	0.11%	0.01	0.63
Park Section	1,398,797	8.38%	5.79%	0.68	34.36
Public Buildings	821,699	4.92%	3.40%	0.40	20.18
<b>PUBLIC SAFETY SERVICES</b>	<b>\$7,149,865</b>	<b>42.84%</b>	<b>29.59%</b>	<b>\$3.47</b>	<b>\$175.62</b>
Fire	2,159,401	12.94%	8.94%	1.05	53.04
Police	4,990,464	29.90%	20.65%	2.42	122.58
<b>SUB-TOTAL</b>	<b>\$16,689,160</b>	<b>100.00%</b>	<b>69.07%</b>	<b>\$8.10</b>	<b>\$409.92</b>
<b>DEBT SERVICE</b>	1,061,750	N/A	4.39%	0.47	26.08
<b>TRUST &amp; AGENCY</b>	4,537,870	N/A	18.78%	2.20	111.46
<b>LEVY-LIABILITY INS.</b>	249,340	N/A	1.03%	0.12	6.12
<b>LEVY-MET TRANSIT</b>	456,100	N/A	1.89%	0.22	11.20
<b>LEVY-CF BAND</b>	35,000	N/A	0.14%	0.01	0.86
<b>LEVY-EMA</b>	576,590	N/A	2.39%	0.28	14.16
<b>LEVY-LIBRARY</b>	557,450	N/A	2.31%	0.27	13.69
<b>TOTAL</b>	<b>\$24,163,260</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$11.67</b>	<b>\$593.50</b>

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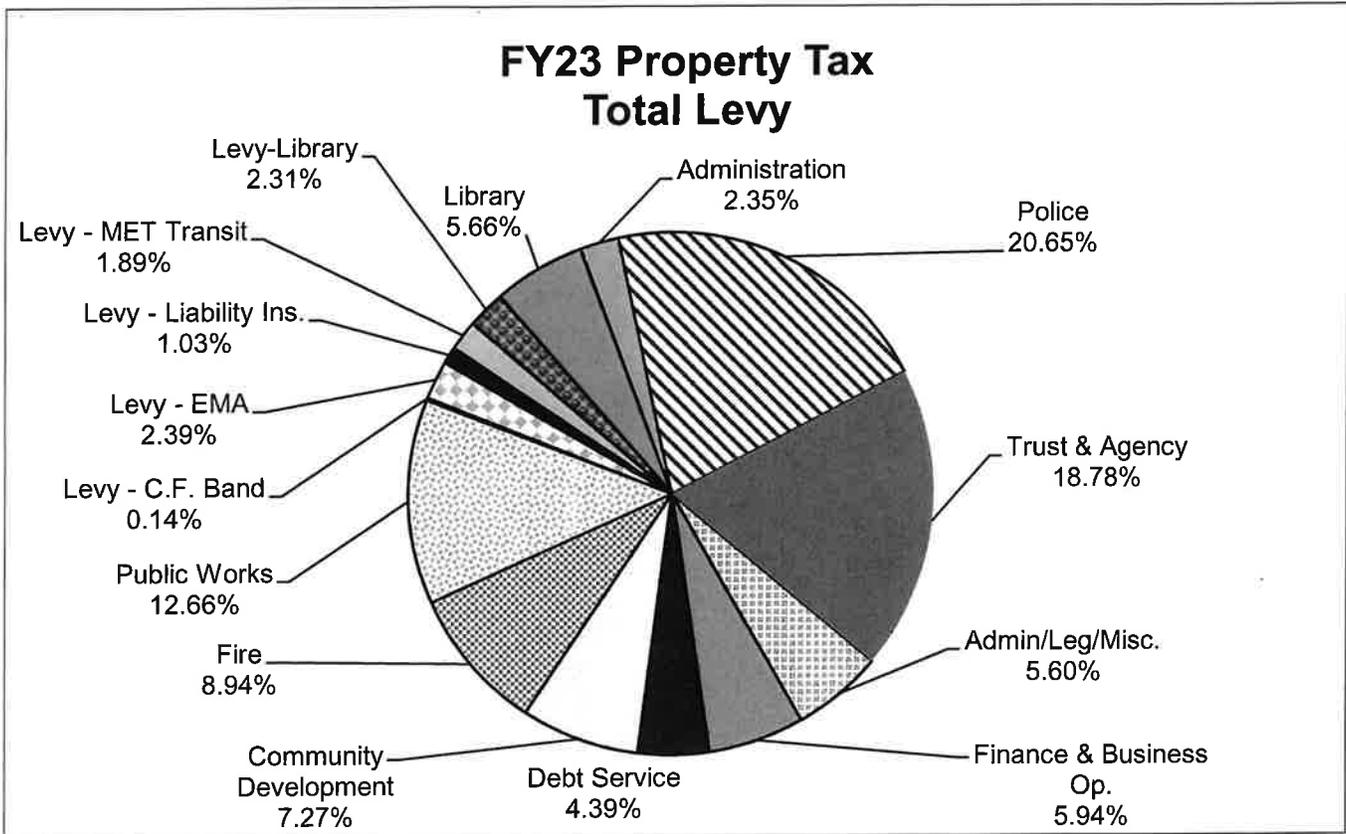


**CITY OF CEDAR FALLS  
Property Tax Impact  
General Levy  
FY23**

Department	Percent of General Levy Property Tax	General Levy Property Tax Per \$1,000
Admin/Leg/Misc.	8.10%	\$0.66
Finance & Business Op.	8.59%	0.69
Community Development	10.55%	0.85
Fire	12.94%	1.05
Public Works	18.33%	1.48
Library	8.19%	0.66
Administration	3.40%	0.28
Police	29.90%	2.42
<b>GENERAL LEVY</b>	<b>100.00%</b>	<b>\$8.10</b>

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

The majority of these restricted levies (69.36%) are devoted to Fire (12.94%), Police (29.90%), Library (8.19%) and Public Works (18.33%) departments.



Department or Fund	Percent of Total Levy Property Tax	Total Levy Property Tax Per \$1,000
Admin/Leg/Misc.	5.60%	\$0.66
Finance & Business Op.	5.94%	0.70
Debt Service	4.39%	0.47
Community Development	7.27%	0.85
Fire	8.94%	1.05
Public Works	12.66%	1.48
Levy - C.F. Band	0.14%	0.01
Levy - EMA	2.39%	0.28
Levy - Liability Ins.	1.03%	0.12
Levy - MET Transit	1.89%	0.22
Levy - Library	2.31%	0.27
Library	5.66%	0.66
Administration	2.35%	0.28
Police	20.65%	2.42
Trust & Agency	18.78%	2.20
<b>TOTAL LEVY</b>	<b>100.00%</b>	<b>\$11.67</b>

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  
FY23**

<b>Department Division or Fund</b>	<b>Property Tax Support</b>	<b>Percent of Total Levy</b>	<b>Support Per \$1,000 Value</b>	<b>Cost Per Resident</b>
<b>ADMIN/LEG/MISC</b>	<b>\$2,063,626</b>	<b>8.54%</b>	<b>\$1.00</b>	<b>\$50.69</b>
<b>MAYOR'S OFFICE</b>	<b>\$110,030</b>	<b>0.46%</b>	<b>\$0.05</b>	<b>\$2.70</b>
<b>CITY ADMINISTRATOR</b>	<b>582,669</b>	<b>2.41%</b>	<b>0.28</b>	<b>14.31</b>
<b>FINANCE AND BUS. OPERATIONS:</b>	<b>\$4,029,679</b>	<b>16.68%</b>	<b>\$1.96</b>	<b>\$98.98</b>
Administration	354,324	1.47%	0.17	8.70
Financial Services	228,542	0.95%	0.11	5.61
Human Resources	780,950	3.23%	0.38	19.18
Legal Services	276,573	1.14%	0.13	6.79
Public Records	154,339	0.64%	0.07	3.79
Street Lighting	0	0.00%	0.00	0.00
Library Services	2,234,951	9.25%	1.08	54.90
<b>COMMUNITY DEVELOPMENT:</b>	<b>\$2,413,861</b>	<b>9.98%</b>	<b>\$1.17</b>	<b>\$59.29</b>
Administration	245,186	1.01%	0.12	6.02
Inspection Services	389,585	1.61%	0.19	9.57
Planning & Community Services	481,092	1.99%	0.23	11.82
Cultural Services	358,516	1.48%	0.17	8.81
Recreation Serv.	939,481	3.89%	0.46	23.08
<b>PUBLIC WORKS:</b>	<b>\$3,712,619</b>	<b>15.36%</b>	<b>\$1.80</b>	<b>\$91.19</b>
Engineering	936,945	3.88%	0.45	23.01
Cemetery Section	302,084	1.25%	0.15	7.42
Golf Section	25,523	0.11%	0.01	0.63
Park Section	1,593,821	6.60%	0.77	39.15
Public Buildings	854,246	3.54%	0.41	20.98
<b>PUBLIC SAFETY SERVICES:</b>	<b>\$10,189,028</b>	<b>42.17%</b>	<b>\$4.95</b>	<b>\$250.26</b>
Fire*	3,415,448	14.13%	1.66	83.89
Police*	6,773,580	28.03%	3.29	166.37
<b>DEBT SERVICE</b>	<b>\$1,061,750</b>	<b>4.39%</b>	<b>\$0.47</b>	<b>\$26.08</b>
<b>TOTAL</b>	<b>\$24,163,260</b>	<b>100.00%</b>	<b>\$11.67</b>	<b>\$593.50</b>

\* 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 FY23 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

In FY23, the contribution rate will be 23.90%. 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 FY23, \$500,000 of 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)**

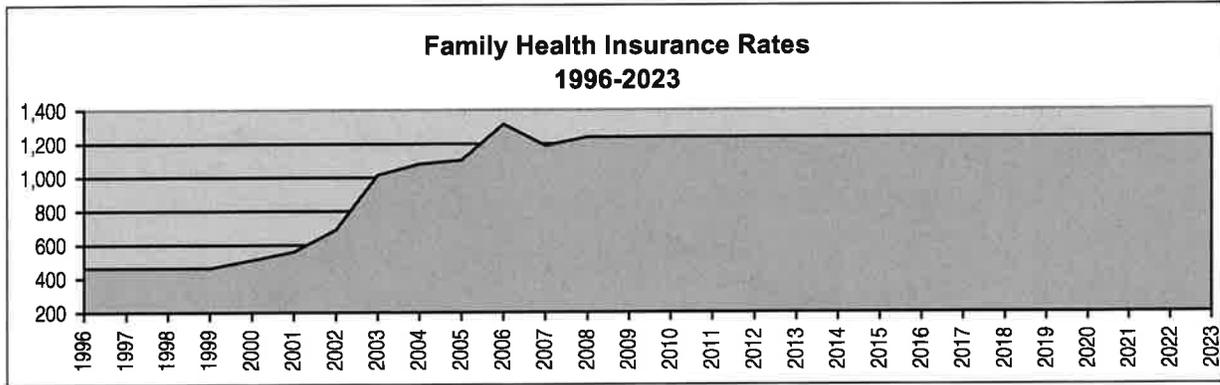
IPERS did not request from the Iowa legislature a contribution rate increase for regular members. However, the City is supportive of IPERS increasing their rates, if necessary, and agrees that the increase should be shared between employer and employee. For FY23, the employer's contribution will remain 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 FY23 budget.
- B. Health Insurance:** Increases in the employee health insurance are recommended for FY23 based on estimates from the City's 3<sup>rd</sup> 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 FY23, a 0% increase in health insurance contribution by the City is being budgeted, however \$300,000 has been added to the trust and agency levy to help offset the losses in this fund. The City will need to look at plan design changes and contribution rates to maintain a secure self-funded health insurance fund. For FY18, the City's contribution actually decreased since the bargaining groups agreed to increase the employee's share of the contribution by \$15/month for both single and family plans. These contribution amounts will remain the same for FY23.

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
Increase FY96-FY23	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 FY23 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 FY23, 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 FY23 budget, staffing additions have been included as a result of this analysis.

For the Finance & Business Operations Department, one full-time position in Human Resources is being added to support the Human Rights Commission and promote Diversity, Equity, & Inclusion efforts. This position was a result of a recommendation by the Racial Equity Taskforce. Also, in the Human Resource Division a part-time position is being added to help in the workload in that division. With the pandemic and federal regulations, more administrative time to monitor and administer programs is needed. The library requested that three part-time librarian positions be moved to full-time. There is only one full-time position being budgeted. The plan would be to phase in the other positions over the next two budget cycles.

In the Public Works Department, a new full-time environmental engineer position is being budgeted to manage all wastewater and stormwater related projects to ensure adherence to standards set by the IDNR and EPA. This position will be funded by sewer and stormwater funds. A full-time horticulturalist position is being added in the Parks budget to help maintain and develop the various biocells, rain gardens, and streetscape and roundabout plantings. This position would also manage chemical applications. A full-time equipment operator is being added in the Street Department to allow for City staff to ensure proper permanent repairs of utility cuts to maintain quality streets. This would also allow for these repairs to be performed in a more timely fashion. A part-time traffic specialist position is also being budgeted under streets. Traffic control applications have become increasingly complex. This position would be required to have knowledge of traffic signal electronics and basic electrical knowledge.

In the Public Safety Services Department one officer position was reduced in the FY23 budget compared to the FY22 budget. In addition, a full-time computer operator position was eliminated through attrition.

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

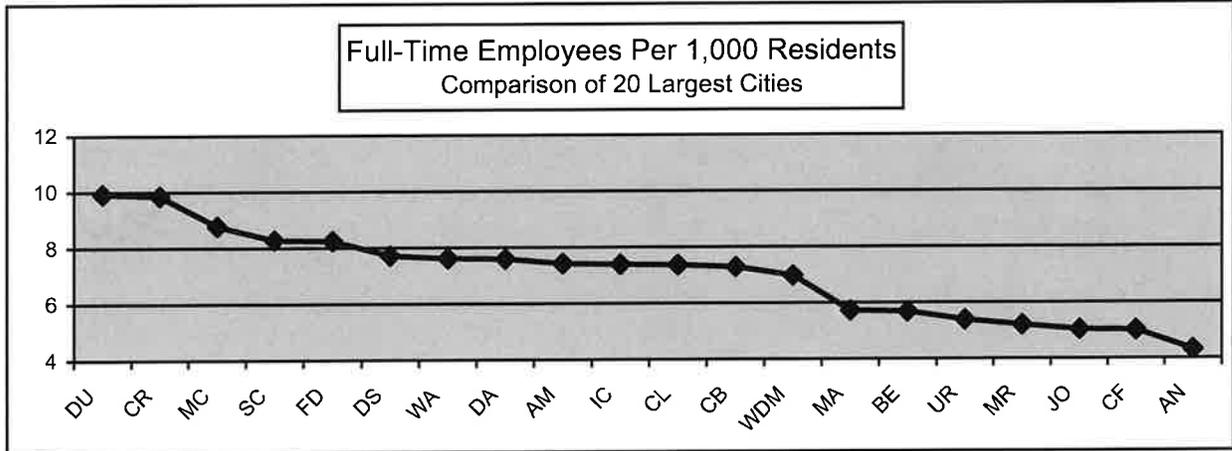
- E. Future Employment:** As operating costs continue to rise, revenues especially in the area of property taxes, road use taxes, and governmental programs may be reduced or limited. Therefore, the City is constantly evaluating its employment levels.

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 FY23.

- F. Total Employee Salary & Benefit Impacts:** The total budget increase for all employees salary and benefit is \$974,780 for FY23. This increase is due to the negotiated salary increases set by union contracts.
- G. Liability Insurance Levy:** The levy increased in the General Fund for FY23 to \$249,340 from \$125,020 in FY22.
- H. Pay Plan Study:** A pay plan study was completed and implemented July 1, 2018. Funds were budgeted in FY21 to update the pay plan. The City intends to try and update the pay plan every three years to keep up with market rates.
- I. 27<sup>th</sup> Pay Period:** During FY23, the 27<sup>th</sup> pay period will occur, which happens approximately every 11.5 years. This occurs since the City pays every two weeks. This does not affect the FY23 operating budget because funds are accrued every year for this unusual expense. When the 27<sup>th</sup> pay period occurs in FY23, then the funds from these reserve funds will be used.
- J. Employee Survey:** An employee survey will be performed in FY23. It has been over twenty-five years since a survey was last completed.



City	FY21 Employees	2020 Population	Employees Per 1,000
Dubuque	592.0	59,667	9.92
Cedar Rapids	1356.0	137,710	9.85
Mason City	240.0	27,338	8.78
Sioux City	710.0	85,797	8.28
Fort Dodge	205.0	24,871	8.24
Des Moines	1650.0	214,133	7.71
Waterloo	512.0	67,314	7.61
Davenport	772.0	101,724	7.59
Ames	492.0	66,427	7.41
Iowa City	552.0	74,828	7.38
Clinton	180.0	24,469	7.36
Council Bluffs	457.0	62,799	7.28
W. Des Moines	479.0	68,723	6.97
Marshalltown	158.0	27,591	5.73
Bettendorf	222.0	39,102	5.68
Urbandale	245.0	45,580	5.38
Marion	216.0	41,535	5.20
Johnston	121.0	24,064	5.03
<b>Cedar Falls</b>	<b>204.0</b>	<b>40,713</b>	<b>5.01</b>
Ankeny	293.0	67,887	4.32
Average:			7.03

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 2.02 employees per 1,000 capita less than the state average, which is equivalent to 82 fewer full-time employees.

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

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

**IV. FINANCIAL ISSUES**

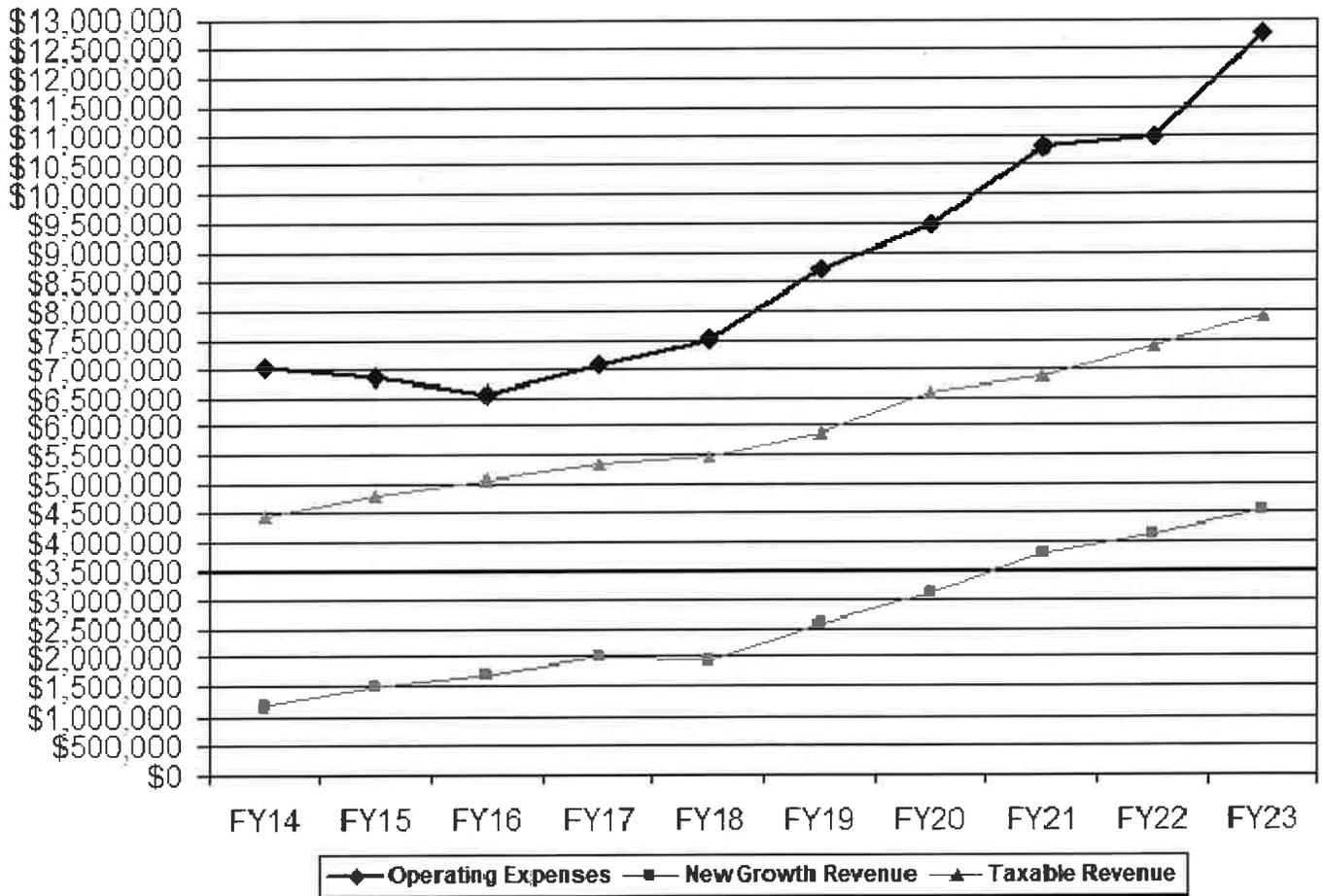
**A. Taxable values:** Taxable value in FY23 increased from \$1,960,696,679 to \$2,060,390,605 (5% increase) due to the revaluation of residential property by the County Assessor. The residential rollback factor was adjusted from 56.41% in FY22 to 54.13 % in FY23. The commercial rollback remained the same in FY23 at 90%. Agland rollback was adjusted from 84.03% in FY22 to 89.04% in FY23. The multi-residential rollback decreased from 67.50% in FY22 to 63.75% in FY23.

**Assessed and Taxable Values  
FY22 and FY23 Budgets**

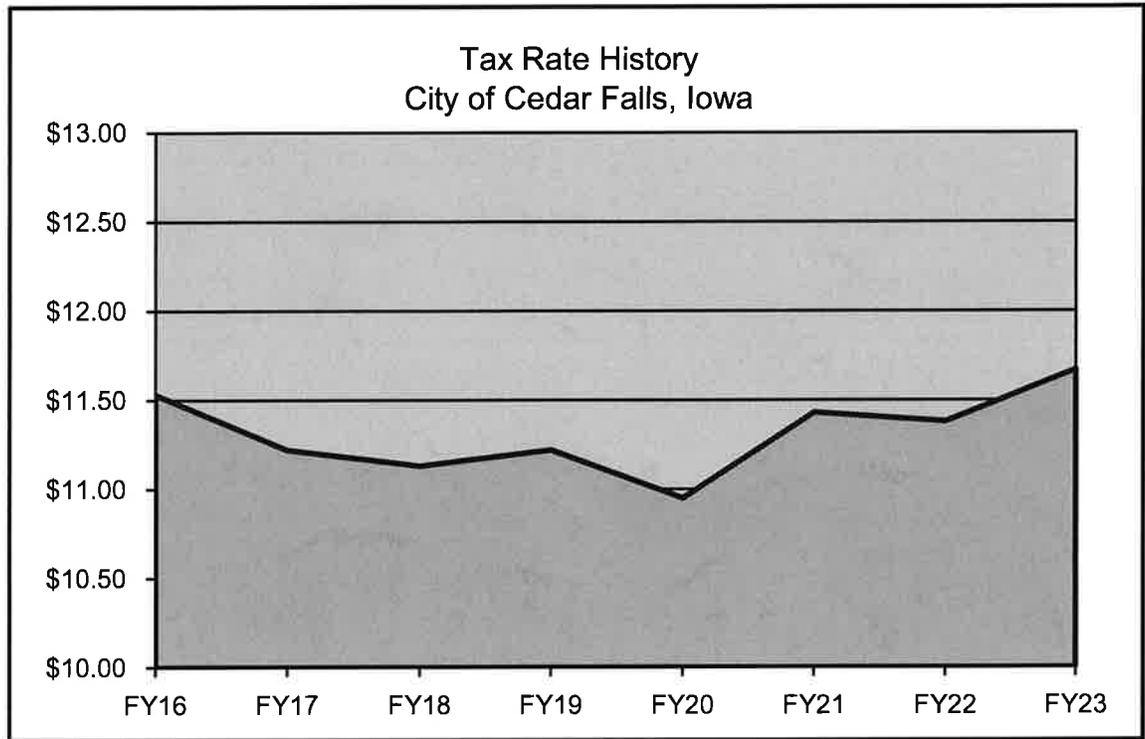
Description	FY22 Assessed Values	FY23 Assessed Values	Difference Assessed Values	FY22 Taxable Values	FY23 Taxable Values	Difference Taxable Values
Residential	2,590,601,036	2,803,566,538	212,965,502	1,453,871,296	1,510,770,762	56,899,466
Commercial	487,628,495	529,254,483	41,625,988	424,169,063	461,067,249	36,898,186
Industrial	32,200,720	33,533,725	1,333,005	26,524,529	27,238,463	713,934
Multi-Res	86,423,276	98,472,234	12,048,958	54,155,214	59,965,819	5,810,605
Utilities	4,999,474	4,234,880	(764,594)	4,745,317	4,004,543	(740,774)
Add: TIF- Unified	118,138,619	124,114,531	5,975,912			
Add: TIF- Downtown	80,716,602	71,894,658	(8,821,944)			
Add: TIF- Southern	20,769,250	5,061,278	(15,707,972)			
Add: TIF- College Hill	5,436,600	3,271,775	(2,164,825)			
Add: TIF- Pinnacle Prairie	760,001	283,675	(476,326)			
Less: Credit	(2,768,740)	(2,656,231)	112,509	(2,768,740)	(2,656,231)	112,509
<b>Subtotal</b>	<b>3,424,905,333</b>	<b>3,671,031,546</b>	<b>246,126,213</b>	<b>1,960,696,679</b>	<b>2,060,390,605</b>	<b>99,693,926</b>
Agland	7,613,000	7,246,470	(366,530)	6,397,252	6,452,342	55,090
<b>Total</b>	<b>3,432,518,333</b>	<b>3,678,278,016</b>	<b>245,759,683</b>	<b>1,967,093,931</b>	<b>2,066,842,947</b>	<b>99,749,016</b>
Gas & Electric Value	55,775,136	56,915,222	1,140,086	3,603,833	4,230,086	626,253
Less: Agland	7,613,000	7,246,470	(366,530)	6,397,252	6,452,342	55,090
Add: TIF Assess-Tax	2,699,061	0	(2,699,061)	0	0	0
<b>Property Rate Value</b>	<b>3,483,379,530</b>	<b>3,727,946,768</b>	<b>244,567,238</b>	<b>1,964,300,512</b>	<b>2,064,620,691</b>	<b>100,329,179</b>

The chart below illustrates that property tax revenue from new growth, rollback changes, and reassessments is not enough to keep up with rising operating costs. The City Council will need to continue to focus on how to close the gap over the next 3-5 years. Increases in pension costs and salary increases will need to be paid for by property tax increases. Due to planned cost savings efforts by all departments, FY15 shows the first reduction in the last 10 years and continued to decline in FY16. The increase in expenses for FY17 – FY23 is due to the negotiated salary increases and additional staffing.

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



**Tax Rate:** In fiscal year 2023, the tax rate is proposed to increase by \$.29 (FY22 - \$11.38, FY23 - \$11.67). Fluctuations in tax rates occur due to property reassessments on a biennial basis and the changes in the residential and commercial rollback.



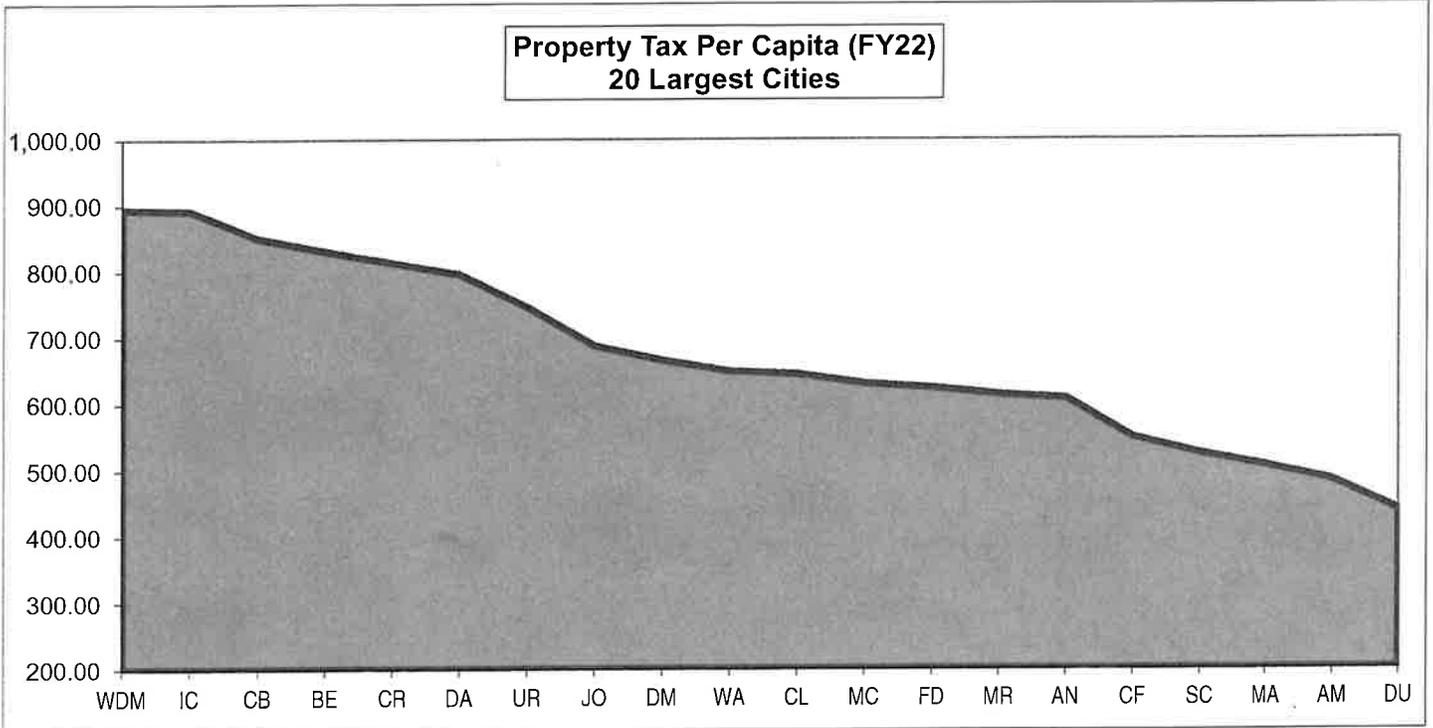
Fiscal Year	Tax Rate
2016	11.53
2017	11.22
2018	11.13
2019	11.22
2020	10.95
2021	11.43
2022	11.38
2023	11.67

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

City/taxr

City	Rank by Pop.	Census	Taxable Value January 1, 2020		General Fund				Other Levies				Total Regular W/O Ag	Tax Per Capita
			Regular	Ag Land	\$8.10 Levy FY20/21	\$8.10 Levy FY21/22	Outside \$8.10	Ag Land Levy	Emerg Levy	Debt Service	Employ Benefit	Capital Improv.		
West Des Moines	6	68,723	5,613,305,030	6,998,795	8.10000	8.10000	0.11448	3.00375	0.27000	1.91000	0.55552		10.95000	894.40
Iowa City	5	74,828	4,261,347,436	1,452,029	8.10000	8.10000	1.51044	3.00375	0.24000	2.47846	3.34415		15.67305	892.56
Council Bluffs	10	62,799	3,048,023,514	9,014,617	8.10000	7.64000	1.75259	3.00368	0.00000	2.82000	5.31741		17.53000	850.84
Bettendorf	15	39,102	2,538,387,552	5,122,657	5.73822	5.67182	0.41689	3.00375		5.00000	1.71129		12.80000	830.94
Cedar Rapids	2	137,710	7,053,755,873	8,630,605	8.10000	8.10000	1.17418	2.99991		3.25225	3.34977		15.87620	813.21
Davenport	3	101,724	4,824,709,657	20,454,363	8.10000	8.10000	1.43000	3.00375	0.27000	2.04999	4.93001		16.78000	795.87
Urbandale	12	45,580	3,362,801,367	3,480,100	8.10000	8.10000		3.00375		1.54000	0.47000		10.11000	745.90
Des Moines	1	214,133	8,582,842,400	7,498,353	8.10000	8.10000	0.29000	3.00373		2.96000	5.26000		16.61000	665.76
Waterloo	8	67,314	2,344,836,606	15,137,882	8.10000	8.10000	1.90033	3.00372	0.27000	2.85552	5.50603		18.63188	649.03
Clinton	19	24,469	1,007,103,772	16,343,105	8.10000	8.10000	0.80925	3.00375	0.27000	1.80700	4.67594		15.66219	644.63
Mason City	17	27,338	1,228,814,639	8,038,538	8.10000	8.10000	0.49074	3.00375		2.52752	2.90823		14.02649	630.48
Fort Dodge	18	24,871	759,843,278	3,861,453	8.10000	8.10000	1.57875	3.00375	0.27000	4.35616	6.11792		20.42283	623.95
Marion	13	41,535	1,795,473,457	3,469,030	8.10000	8.10000	0.61031	3.00372	0.00000	2.03662	3.45283		14.19976	613.83
Ankeny	7	67,887	4,148,735,891	4,308,873	6.05000	6.05000	0.15000	3.00375		3.20000	0.55000		9.95000	608.07
Cedar Falls	14	40,713	1,964,300,512	6,397,252	8.10000	8.10000	0.85166	3.00363		0.30186	2.12921		11.38273	549.19
Sioux City	4	85,797	3,116,423,871	5,296,607	8.10000	8.10000	1.48119	3.00375	0.27000	3.07864	1.51948		14.44931	524.85
Marshalltown	16	27,591	908,963,073	5,641,583	8.10000	8.10000	0.83000	3.00375	0.27000	1.04953	4.43710	0.67500	15.36163	506.08
Johnston	20	24,064	1,557,088,950	5,349,813	7.50574	7.50685	0.00000	3.00375	0.00000	2.33962	0.78395		10.63042	687.85
Ames	9	66,427	3,257,725,869	3,371,719	5.66051	5.54979	0.60847	3.00375		2.99735	0.71802		9.87363	484.22
Dubuque	11	59,667	2,646,230,849	3,317,146	8.10000	8.10000	0.77303	3.00375		0.09215	0.92381		9.88899	438.58

Citytaxr



Property Tax Per Capita (FY22)  
20 Largest Iowa Cities

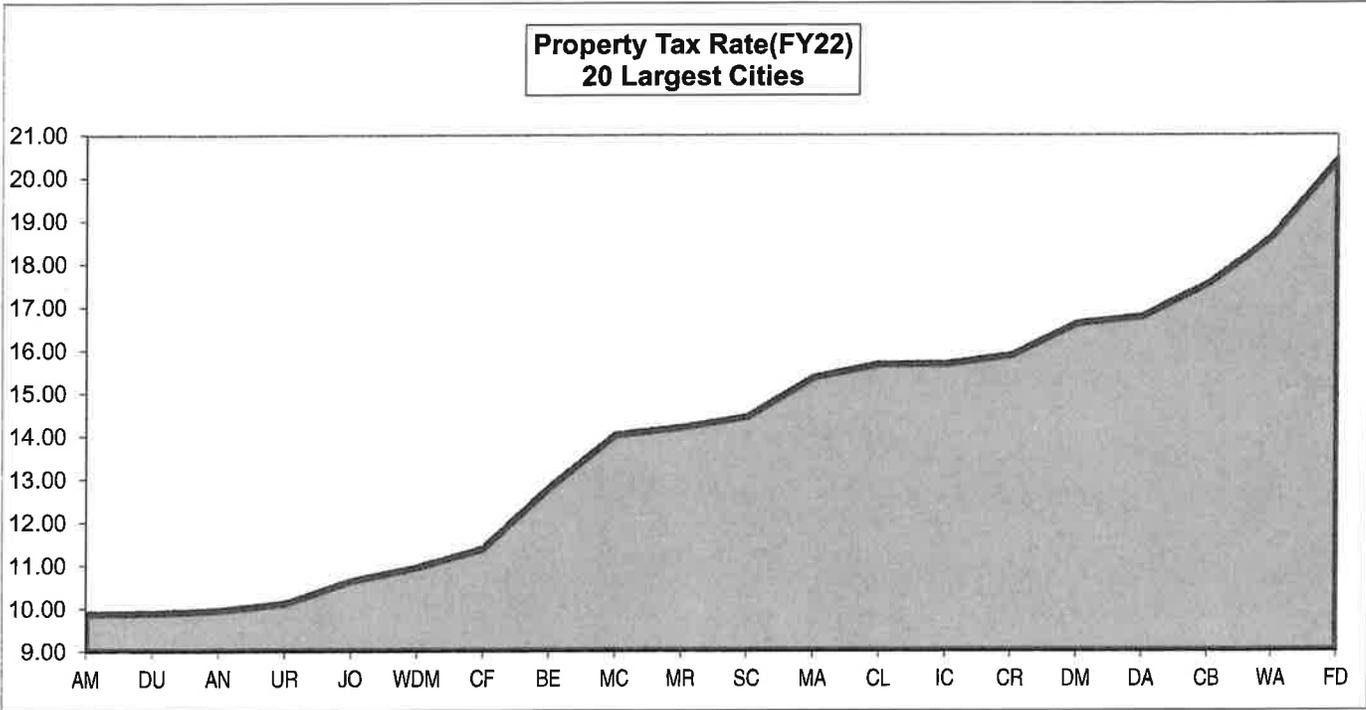
City	FY22 Tax Per Person	2020 Population	Abbreviation
West Des Moines	894.40	68,723	WDM
Iowa City	892.56	74,828	IC
Council Bluffs	850.84	62,799	CB
Bettendorf	830.94	39,102	BE
Cedar Rapids	813.21	137,710	CR
Davenport	795.87	101,724	DA
Urbandale	745.90	45,580	UR
Johnston	687.85	24,064	JO
Des Moines	665.76	214,133	DM
Waterloo	649.03	67,314	WA
Clinton	644.63	24,469	CL
Mason City	630.48	27,338	MC
Fort Dodge	623.95	24,871	FD
Marion	613.83	41,535	MR
Ankeny	608.07	67,887	AN
<b>Cedar Falls</b>	<b>549.19</b>	<b>40,713</b>	<b>CF</b>
Sioux City	524.85	85,797	SC
Marshalltown	506.08	27,591	MA
Ames	484.22	66,427	AM
Dubuque	438.58	59,667	DU
Average	672.51		

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 \$549.19 per person, the City is substantially below the average rate of \$672.51. This rate can be attributed to the City's concerted efforts to streamline operations over the past 20 years.

If the City of Cedar Falls operated at the state average property tax per capita, an additional 5.02 million dollars would be devoted to operations. This would be an increase of 22% of taxes levied in FY22.

Citytaxr



**Property Tax Rate (FY22)  
20 Largest Iowa Cities**

City	FY22 Tax Rate	2020 Population	Abbreviation
Ames	9.87	66,427	AM
Dubuque	9.89	59,667	DU
Ankeny	9.95	67,887	AN
Urbandale	10.11	45,580	UR
Johnston	10.63	24,064	JO
West Des Moines	10.95	68,723	WDM
<b>Cedar Falls</b>	<b>11.38</b>	<b>40,713</b>	<b>CF</b>
Bettendorf	12.80	39,102	BE
Mason City	14.03	27,338	MC
Marion	14.20	41,535	MR
Sioux City	14.45	85,797	SC
Marshalltown	15.36	27,591	MA
Clinton	15.66	24,469	CL
Iowa City	15.67	74,828	IC
Cedar Rapids	15.88	137,710	CR
Des Moines	16.61	214,133	DM
Davenport	16.78	101,724	DA
Council Bluffs	17.53	62,799	CB
Waterloo	18.63	67,314	WA
Fort Dodge	20.42	24,871	FD
<b>Average</b>	<b>14.04</b>		

- B. Multi-Residential Properties:** Beginning in FY17, the State legislation created a new class of property, multi-residential. These properties were primarily classified as commercial prior to FY17. The rollback on these multi-residential properties will be a phased in reduction over the next eight years. For FY23, the rollback is 63.75% and will eventually be the same as residential, which for FY23 is 54.13%. For Cedar Falls, multi-residential property is valued at \$98,472,234. The decline in taxable base will eventually be an annual loss of revenue to the General Fund in the amount of \$300,000.
- C. State Backfill:** FY17 was the last year that backfill funds from the State of Iowa for the loss in revenue from the commercial rollback was guaranteed. Therefore, for FY18 –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 the reduced backfill amount is budgeted in revenue and the corresponding amount is budgeted in expenses for a one-time capital project.
- D. Major Funds:** The following charts describe in detail the four major funds of the City: General Fund, Refuse Fund, Sewer Rental Fund, and Street Construction Fund.

Balance

25-Jan-22

**FUND BALANCES - REVENUE AND EXPENDITURES  
SIX YEAR HISTORY FY17 - FY23**

<b>Fund</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Project</b>	<b>FY23 Budget</b>
<b>General Fund</b>							
Beginning Balance	\$ 5,158,433	\$ 5,276,117	\$ 5,760,875	\$ 6,157,137	\$ 6,220,031	\$ 6,277,294	\$ 6,277,294
Expenditures	24,085,044	25,127,706	26,615,771	25,734,290	29,136,899	27,667,247	30,037,590
Revenues	24,202,729	25,612,464	27,012,035	25,797,184	29,194,163	27,667,247	30,037,590
Cash Added (Used)	117,685	484,758	396,264	62,894	57,264	0	0
<b>General Ending Balance</b>	<b>\$ 5,276,117</b>	<b>\$ 5,760,875</b>	<b>\$ 6,157,137</b>	<b>\$ 6,220,031</b>	<b>\$ 6,277,294</b>	<b>\$ 6,277,294</b>	<b>\$ 6,277,294</b>
<b>% of Cash Balance to Next Year's Expenditures</b>	21.29%	21.94%	22.97%	21.89%	22.56%	20.90%	20.41%
<b>Refuse</b>							
Beginning Balance	\$ 3,600,093	\$ 4,131,097	\$ 4,734,192	\$ 5,152,690	\$ 4,861,202	\$ 5,276,454	\$ 5,377,716
Expenditures	2,669,036	2,669,030	2,908,412	3,536,967	3,010,590	3,500,495	3,516,870
Revenues	3,200,040	3,272,125	3,326,910	3,245,479	3,425,842	3,601,756	3,504,300
Cash Added (Used)	531,004	603,095	418,498	(291,488)	415,252	101,261	(12,570)
<b>Ending Balance</b>	<b>\$ 4,131,097</b>	<b>\$ 4,734,192</b>	<b>\$ 5,152,690</b>	<b>\$ 4,861,202</b>	<b>\$ 5,276,454</b>	<b>\$ 5,377,716</b>	<b>\$ 5,365,145</b>
<b>Sewer Rental</b>							
Beginning Balance	\$ 4,547,268	\$ 5,854,027	\$ 7,150,680	\$ 8,500,370	\$ 9,657,338	\$ 10,735,421	\$ 12,816,209
Expenditures	5,239,489	5,651,947	5,382,320	5,908,293	6,226,063	5,900,565	6,369,100
Revenues	6,546,248	6,948,602	6,732,011	7,065,262	7,304,145	7,981,354	8,103,000
Cash Added (Used)	1,306,759	1,296,655	1,349,691	1,156,969	1,078,083	2,080,789	1,733,900
<b>Ending Balance</b>	<b>\$ 5,854,027</b>	<b>\$ 7,150,680</b>	<b>\$ 8,500,370</b>	<b>\$ 9,657,338</b>	<b>\$ 10,735,421</b>	<b>\$ 12,816,209</b>	<b>\$ 14,550,109</b>
<b>Street Construction</b>							
Beginning Balance	\$ 6,289,872	\$ 7,138,006	\$ 7,885,301	\$ 8,437,357	\$ 8,579,383	\$ 9,893,925	\$ 10,460,696
Expenditures	4,037,276	4,364,916	4,647,031	5,012,178	4,617,956	5,770,467	7,178,530
Revenues	4,885,410	5,112,211	5,199,087	5,154,204	5,932,498	6,337,238	5,160,190
Cash Added (Used)	848,134	747,296	552,056	142,026	1,314,542	566,772	(2,018,340)
<b>Ending Balance</b>	<b>\$ 7,138,006</b>	<b>\$ 7,885,301</b>	<b>\$ 8,437,357</b>	<b>\$ 8,579,383</b>	<b>\$ 9,893,925</b>	<b>\$ 10,460,696</b>	<b>\$ 8,442,356</b>

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

**C. Cash Balance Impact (Modified Cash Basis):**

**1. General Fund**

FY21 Year End Cash Balance	\$6,277,294
FY22 Expected Cash Reserve Used	0
FY22 Expected Cash Reserve Used	0
FY23 Ending Balance	\$6,277,294

For FY23, 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.

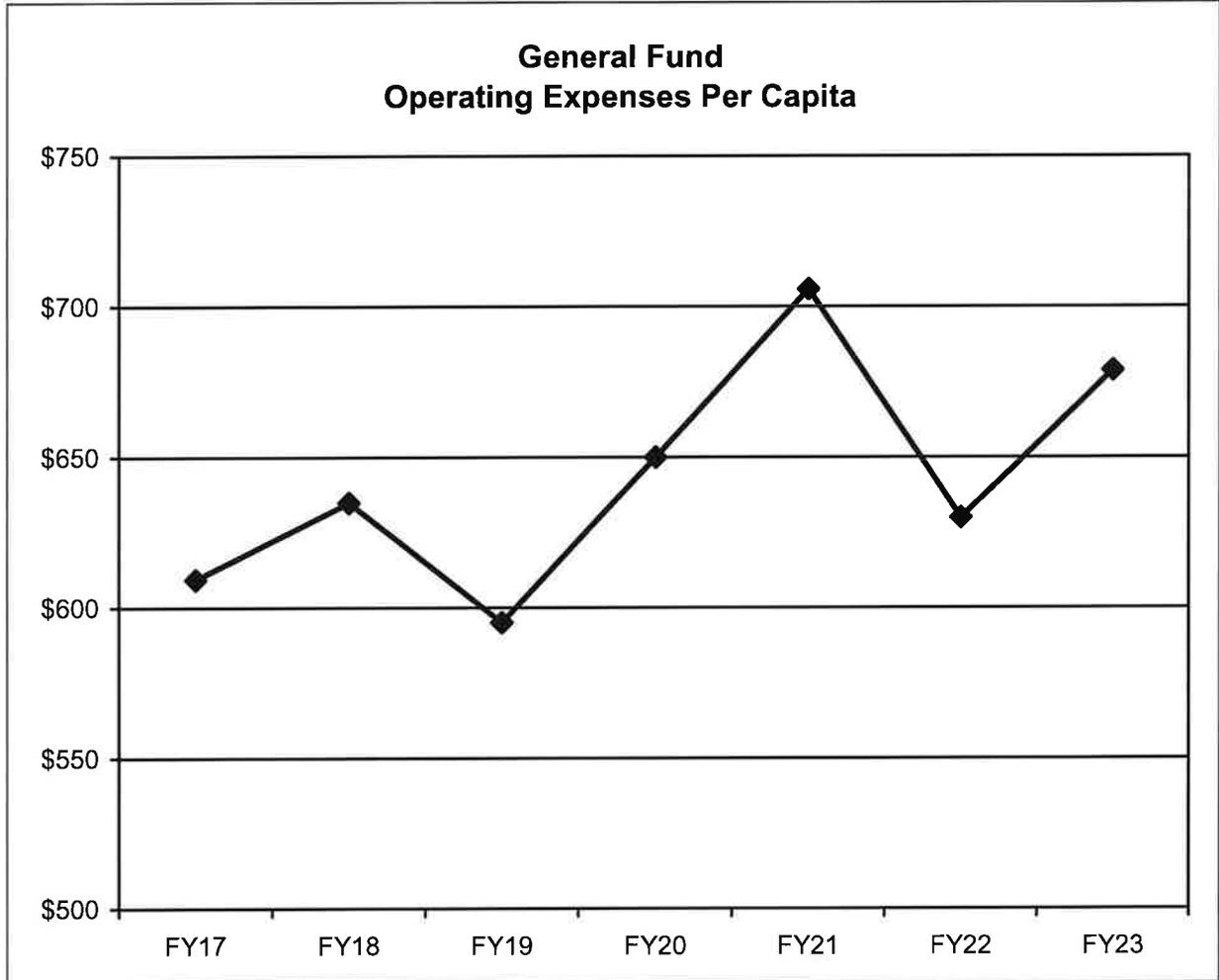
**General Fund Reserve Percentages**

Fiscal Year	Balance	Percentage
FY20	6,220,030	21.89%
FY21	6,277,294	22.56%
FY22	6,277,294	20.90%*
FY23	6,277,294	20.41%*

\* Projected

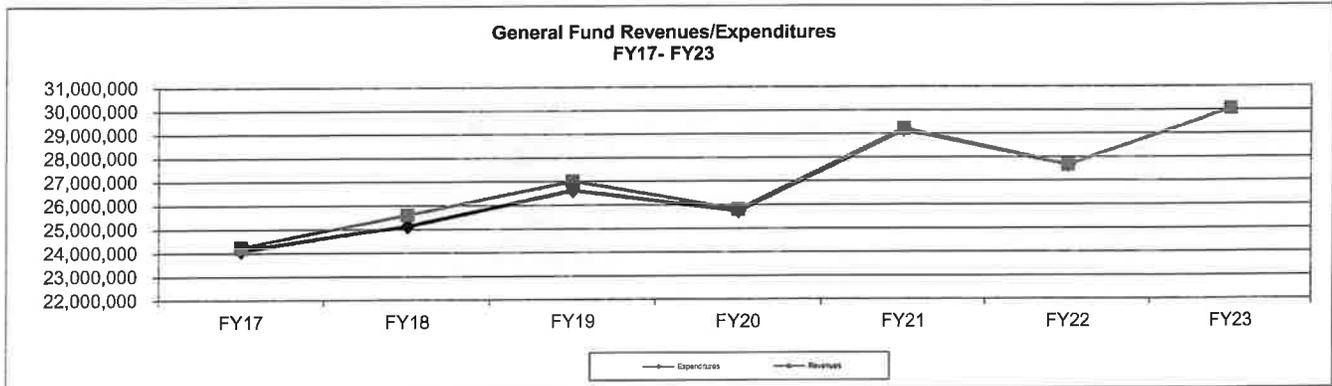
For the City to maintain reserve balances above 15%, additions to reserves will need to be evaluated each budget year. However, proposed state legislation may limit the amount of reserves maintained by cities and Cedar Falls could be greatly affected by this.

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



General Fund	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Project	FY23 Budget
Operating Expense	\$23,924,428	\$24,925,953	\$23,365,195	\$25,520,135	\$28,734,124	\$25,647,817	\$27,638,400
Population	39,260	39,260	39,260	39,260	40,713	40,713	40,713
Operating Expense Per Capita	\$609.38	\$634.89	\$595.14	\$650.03	\$705.77	\$629.97	\$678.86

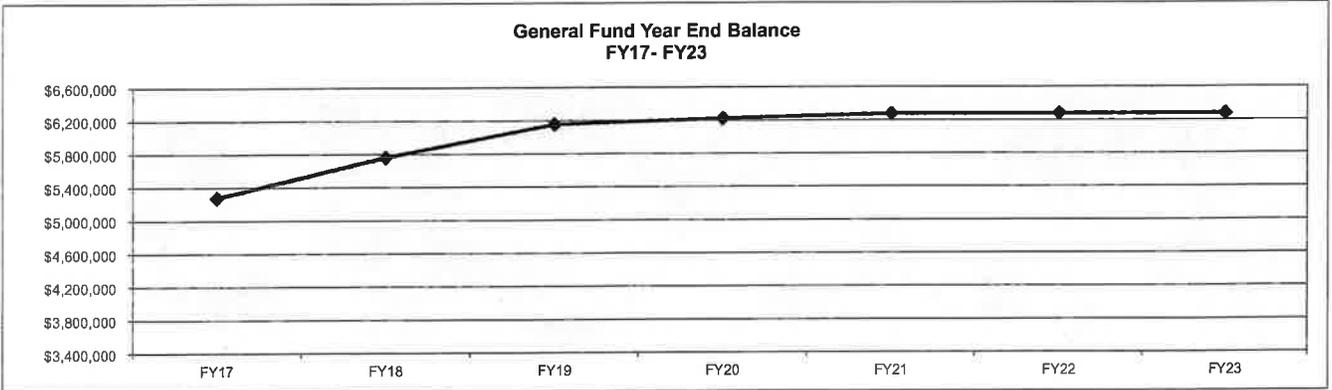
General Fund operating expenses have steadily risen over the past six years due to negotiated salary and benefit increases. The increase in FY21 was due to staffing positions added.



General Fund	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Project	FY23 Budget
Beginning Balance	\$ 5,158,433	\$ 5,276,117	\$ 5,760,875	\$ 6,157,137	\$ 6,220,031	\$ 6,277,294	\$ 6,277,294
Expenditures	24,085,044	25,127,706	26,615,771	25,734,290	29,136,899	27,667,247	30,037,590
Revenues	24,202,729	25,612,464	27,012,035	25,797,184	29,194,163	27,667,247	30,037,590
Cash Added (Used)	117,685	484,758	396,264	62,894	57,264	0	0
<b>General Ending Bal.</b>	<b>\$ 5,276,117</b>	<b>\$ 5,760,875</b>	<b>\$ 6,157,137</b>	<b>\$ 6,220,031</b>	<b>\$ 6,277,294</b>	<b>\$ 6,277,294</b>	<b>\$ 6,277,294</b>

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

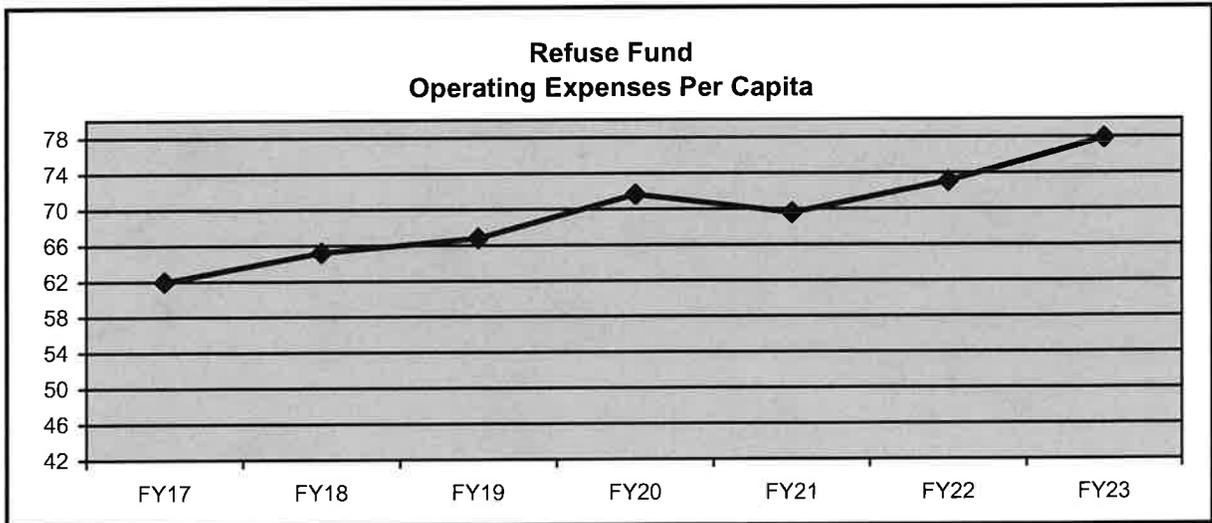
The General Fund Balances are critical to the City's operations and serves to cashflow operations in September and October and provide a reserve to assist operations in the event of a catastrophe. In Cedar Falls' case the 8.10 levy limit restricts operations in the event of a catastrophe. Therefore,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



**2. Refuse Fund:** The Refuse fund is expected to decrease slightly in FY23. Rates were analyzed and increases implemented on January 1, 2021.

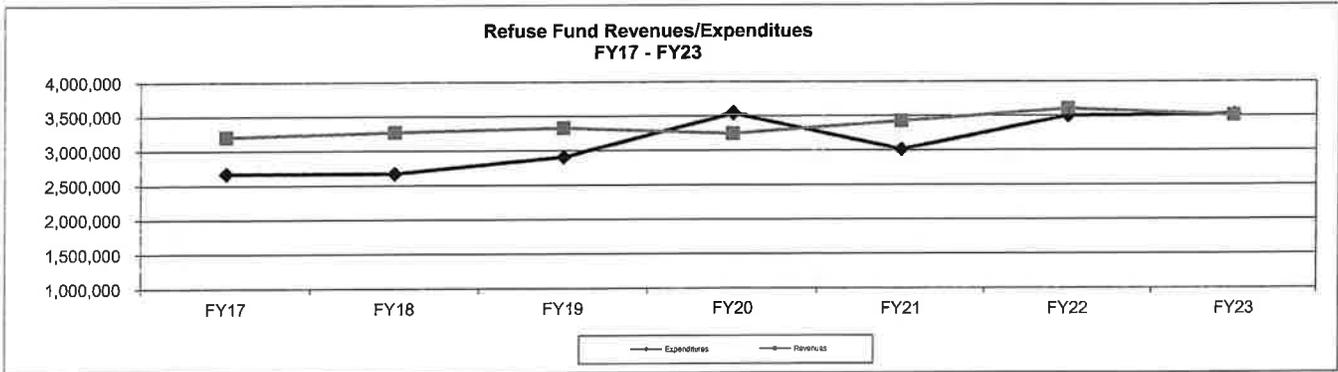
Reserves will be affected as follows:

FY21 Cash	\$5,276,454
FY22 Expected Cash Reserve Add (Used)	101,261
FY23 Expected Cash Reserve Add (Used)	<u>(12,570)</u>
FY23 Ending Balance	<u>\$5,365,145</u>



Refuse Fund	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Project	FY23 Budget
Operating Expense	\$2,432,228	\$2,560,360	\$2,621,361	\$2,813,385	\$2,831,834	\$2,975,495	\$3,171,870
Population	39,260	39,260	39,260	39,260	40,713	40,713	40,713
Operating Expense Per Capita	\$61.95	\$65.22	\$66.77	\$71.66	\$69.56	\$73.08	\$77.91

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 FY22 operating costs increased due in part to two part-time personnel allocated to refuse from street.

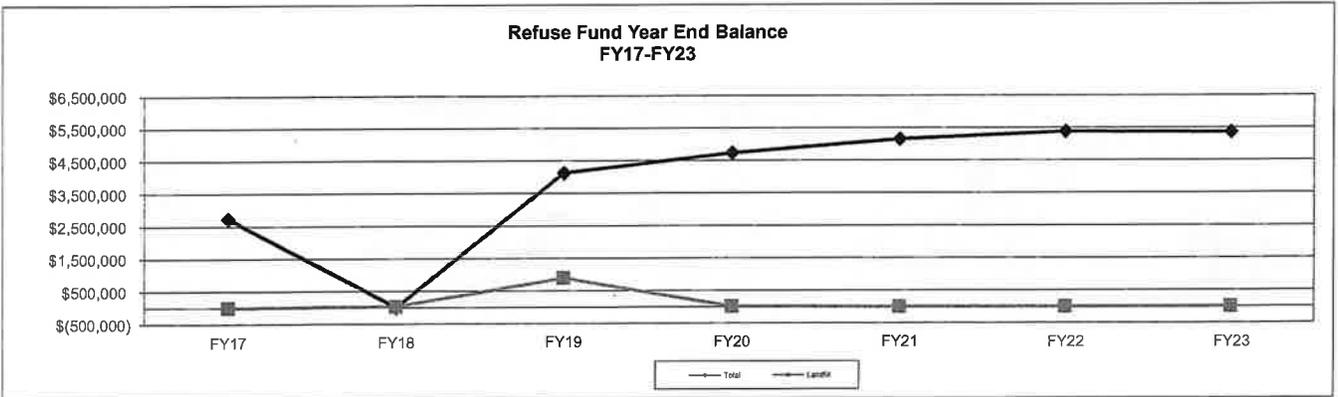


Refuse Fund	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Projected	FY23 Budget
Beginning Balance	3,600,093	4,131,097	4,734,192	5,152,690	4,861,202	5,276,454	5,377,716
Expenditures	2,669,036	2,669,030	2,908,412	3,536,967	3,010,590	3,500,495	3,516,870
Revenues	3,200,040	3,272,125	3,326,910	3,245,479	3,425,842	3,601,756	3,504,300
Cash Added (Used)	531,004	603,095	418,498	(291,488)	415,252	101,261	(12,570)
<b>Ending Balance</b>	<b>\$ 4,131,097</b>	<b>\$ 4,734,192</b>	<b>\$ 5,152,690</b>	<b>\$ 4,861,202</b>	<b>\$ 5,276,454</b>	<b>\$ 5,377,716</b>	<b>\$ 5,365,145</b>

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.

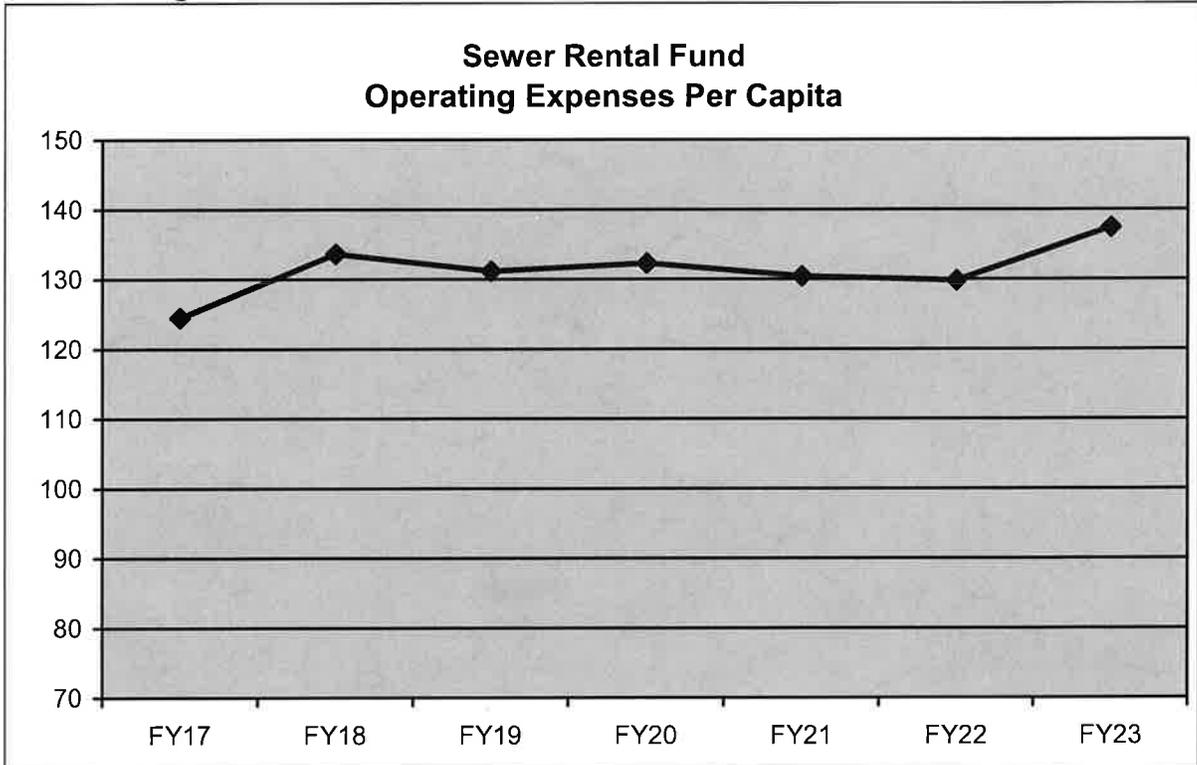
The refuse fund and the rate structure support numerous activities which were a part of the street construction or general funds in the past. The stresses on these funds have forced the City Council to rely on the user fee system within the refuse fund to pay for street cleaning, leaf pick-up, bulk pick-up,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



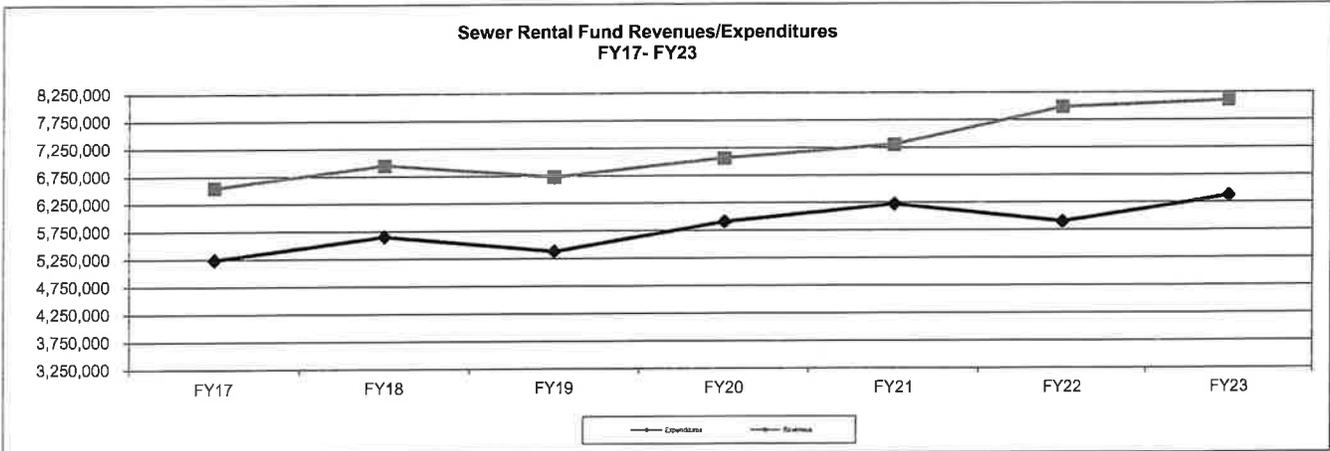
- 3. Sewer Rental Fund:** Rates were evaluated in 2021 and the council voted for a 7% increase in rates each year over the next five years. This is necessary to fund the large sewer projects. Unfortunately these large projects have caused debt service costs to increase dramatically for FY15 - FY23.

FY21 Cash Balance	\$ 10,735,421
FY22 Expected Cash Reserve Added(Used)	2,080,789
FY23 Expected Cash Reserve Added(Used)	1,733,900
FY23 Ending Balance	\$14,550,110



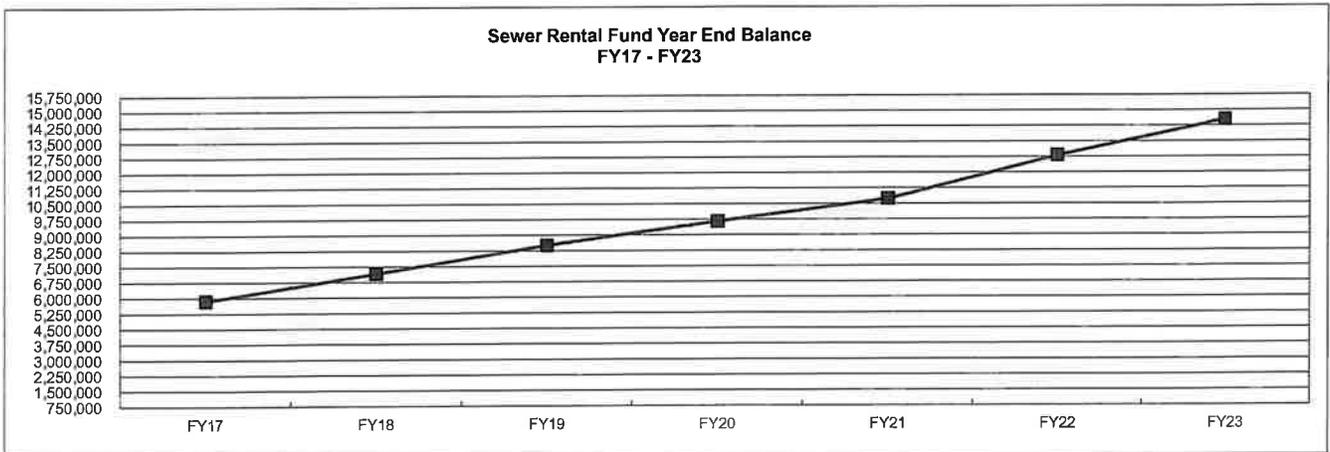
Sewer Rental Fund	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Project	FY23 Budget
Operating Expense	\$4,886,490	\$5,245,066	\$5,148,995	\$5,193,806	\$5,310,200	\$5,285,565	\$5,594,100
Population	39,260	39,260	39,260	39,260	40,713	40,713	40,713
Operating Expense Per Capita	\$124.46	\$133.60	\$131.15	\$132.29	\$130.43	\$129.82	\$137.40

Increases in FY18, FY19, FY20, FY21, FY22 and FY23 expenditures are caused by increased debt service. In FY23, operating expenditures also are budgeted to increase due to the added environmental engineer position.



Sewer Rental Fund	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Projected	FY23 Budget
Beginning Balance	\$ 4,547,268	\$ 5,854,027	\$ 7,150,680	\$ 8,500,370	\$ 9,657,338	\$ 10,735,421	\$ 12,816,209
Expenditures	5,239,489	5,651,947	5,382,320	5,908,293	6,226,063	5,900,565	6,369,100
Revenues	6,546,248	6,948,602	6,732,011	7,065,262	7,304,145	7,981,354	8,103,000
Cash Added (Used)	1,306,759	1,296,655	1,349,691	1,156,969	1,078,083	2,080,789	1,733,900
<b>Ending Balance</b>	<b>\$ 5,854,027</b>	<b>\$ 7,150,680</b>	<b>\$ 8,500,370</b>	<b>\$ 9,657,338</b>	<b>\$ 10,735,421</b>	<b>\$ 12,816,209</b>	<b>\$ 14,550,109</b>

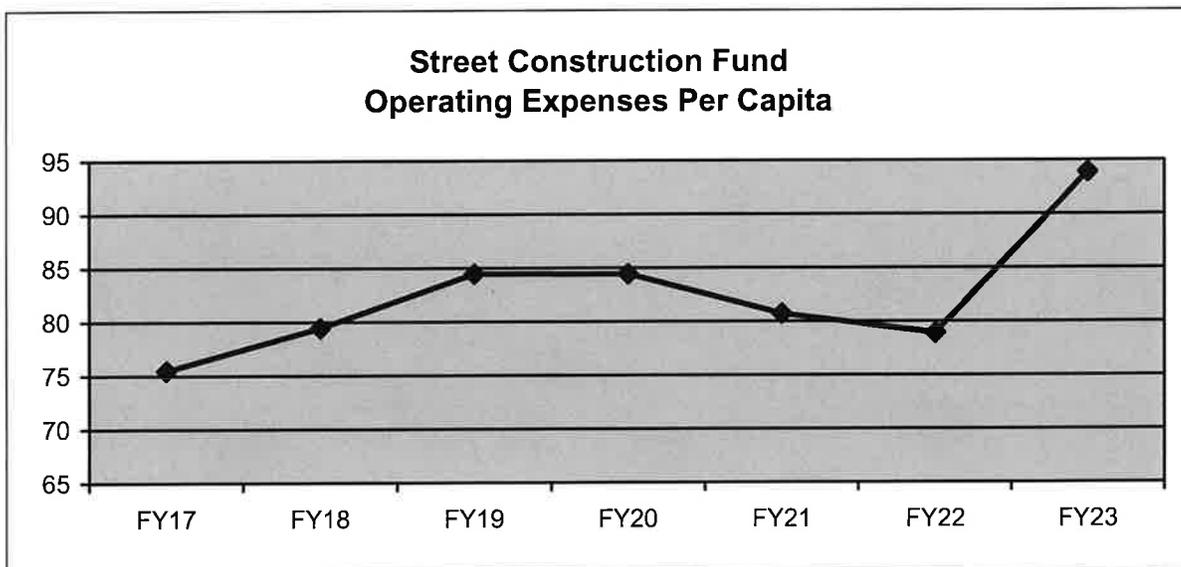
Sewer rates were raised in FY09 to pay for the bond issuance relating to sanitary sewer and lift station improvements. In FY16, these rates were increased again to pay for Dry Run Creek Sanitary Sewer improvements and sewer improvements related to the University Avenue project. Rates were increased again in FY19 and FY22 to pay for large sewer projects, including West 1st St. sewer and the digester rehabilitation. In FY23, the rates will be \$22.94 on the first 200 cubic feet of water used and \$4.11 on every cubic feet used over 200 cubic feet.



**4. Street Construction Fund:** Currently, Road Use Taxes have been stable, however, due to the pandemic, there is uncertainty regarding these revenues for FY23.

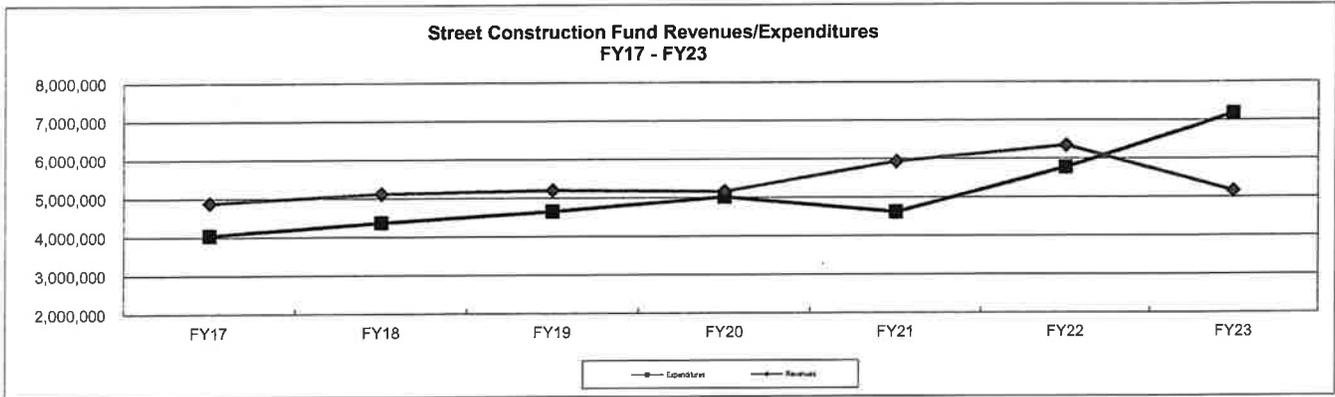
FY21 Cash Balance	\$ 9,893,925
FY22 Expected Cash Reserve Added(Used)	566,772
FY23 Expected Cash Reserve Added(Used)	<u>(2,018,340)</u>
FY23 Ending Balance	\$ 8,442,357

In FY23, \$126.50 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 FY23. For the next few years, reserves will be used for large street projects.



Street Construct Fund	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Projected	FY23 Budget
Operating Expense	\$2,963,516	\$3,118,990	\$3,315,420	\$3,393,373	\$3,285,879	\$3,212,967	\$3,823,450
Population	39,260	39,260	39,260	39,260	40,713	40,713	40,713
Operating Expense Per Capita	\$75.48	\$79.44	\$84.45	\$84.43	\$80.71	\$78.92	\$93.91

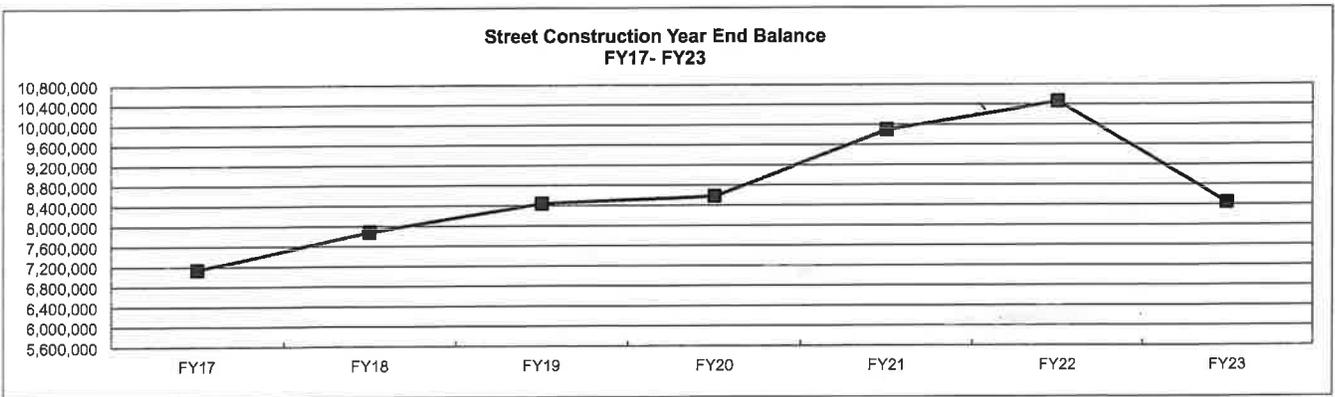
Operating expenses in FY23 have increased due to an additional full time position and a part-time position being added.



Street Const. Fund	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Project
Beginning Balance	\$ 6,289,872	\$ 7,138,006	\$ 7,885,301	\$ 8,437,357	\$ 8,579,383	\$ 9,893,925	\$ 10,460,696
Expenditures	4,037,276	4,364,916	4,647,031	5,012,178	4,617,956	5,770,467	7,178,530
Revenues	4,885,410	5,112,211	5,199,087	5,154,204	5,932,498	6,337,238	5,160,190
Cash Added (Used)	848,134	747,296	552,056	142,026	1,314,542	566,772	(2,018,340)
<b>Ending Balance</b>	<b>\$ 7,138,006</b>	<b>\$ 7,885,301</b>	<b>\$ 8,437,357</b>	<b>\$ 8,579,383</b>	<b>\$ 9,893,925</b>	<b>\$ 10,460,696</b>	<b>\$ 8,442,356</b>

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 FY22 was budgeted at \$128.00 and is budgeted at \$126.50 for FY23 based on Iowa Department of Transportation estimates.

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



## V. MANAGEMENT ISSUES

**A. Internal Service Funds:** The City, in the FY23 budget, will continue to fund Vehicle Replacement and Data Processing internal service funds.

**B. \$8.10 Limitation:**

1. To avoid exceeding the \$8.10 levy limit, building maintenance and Administrative/Legislative/Miscellaneous costs have been prorated among User Funds to ensure that those User Funds, which utilize internal services, pay portions of the costs.
2. Tort liability costs have continued to be transferred to the liability insurance levy outside of the \$8.10 levy.
3. All salaries of User Fund employees have been levied in the appropriate User Funds.
4. Police liability insurance has been included in the liability insurance levy, which is outside the \$8.10 levy.
5. Some employee benefits eligible to be levied in the Trust and Agency Fund have been levied outside the \$8.10 limit.
6. Outside levies have been used for the Municipal Band and Transit providers.
7. The \$.27 per thousand Emergency Levy is not budgeted in FY23. FY01 was the first time in several years that this was not levied and has not been levied since.
8. The \$.27 per thousand Library Levy was approved by voters in 2005. Approximately ½ of the funds will be used to increase materials for the library. The other ½ will be used in the general fund by supporting existing staff and materials.
9. The EMA levy will be used in FY23 for EMA costs and consolidated dispatch.

**C. Interest Income Revenue:** The General Fund has budgeted \$40,560 in interest income. This is a decrease of \$206,440 from the FY22 budget. The City continues to see very low interest rates. The decline in interest income not only affects the General Fund, but also impacts funds such as Sewer and Refuse, where reserves need to be maintained and interest income earned on those reserves helps offset operating costs.

**D. Budget Flexibility:** The continued pressures of the \$8.10 levy limit, associated with State cutbacks, tax freezes and the rollback have reduced budget flexibility for FY23. If the State freezes property taxes in FY23 or if new property tax legislation in FY23 occurs, the likelihood of midyear budget amendments will be high and internal spending controls will be necessary. The largest costs in the

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

- E. Unified Park TIF:** During 2013 the southern and northern Industrial Parks were combined into the Unified TIF district. For FY18, a portion of this TIF district expired. Therefore, \$3.2 million of TIF revenues will flow to all of the entities. Approximately \$1.3 million of this release, will flow to the City to be used for future economic development.
- F. Downtown TIF:** The Downtown TIF has been active since FY01 to reimburse the Capital Projects Fund for costs associated with the Treatment Plant Disinfection Project, Downtown Flood levee and streetscape projects. The TIF will also reimburse Cedar Falls Utilities for electric, gas, water, and communication improvements in the downtown area. This will generate approximately \$2,253,300 in TIF revenues for FY23. 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 \$8,090 in TIF revenue for FY23.
- H. College Hill TIF:** An urban renewal area was created for this TIF district. The City has budgeted \$94,920 in TIF revenue for FY23.
- I. Southern Cedar Falls TIF:** A new urban renewal area was created for this TIF district. FY21 was the first year that debt is being certified in this district. The City has budgeted \$145,920 in TIF revenue for FY23.

28-Jan-22

**CEDAR FALLS UNIFIED TIF**  
FY1996 - FY2034

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
TIF Taxable Valuation	\$131,313,989	\$138,259,782	\$138,259,782	\$104,323,378	\$104,323,378	\$104,323,378	\$104,323,378	\$104,323,378	\$104,323,378	\$95,208,189	\$95,208,189	\$95,208,189	\$718,189
Cedar Falls Tax Rate minus Debt Service Rate	\$28.14	\$28.06	\$28.14	\$28.06	\$28.14	\$28.06	\$28.14	\$28.06	\$28.14	\$28.06	\$28.14	\$28.06	\$28.14
Projected TIF Revenue per \$1000 Valuation	\$3,895,176	\$3,879,569	\$3,890,630	\$2,927,314	\$2,935,660	\$2,927,314	\$2,935,660	\$2,927,314	\$2,935,660	\$2,871,542	\$2,879,158	\$2,871,542	\$20,210
Less: Revenue to flow to Entities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Commercial Rollback	(\$370,203)	(\$386,642)	(\$386,642)	(\$292,731)	(\$293,566)	(\$292,731)	(\$293,566)	(\$282,731)	(\$293,566)	(\$267,154)	(\$267,154)	(\$267,154)	(\$2,021)
Backfill													
<b>TOTAL TIF REVENUE</b>	<b>\$3,324,973</b>	<b>\$3,490,928</b>	<b>\$3,501,988</b>	<b>\$2,634,583</b>	<b>\$2,642,094</b>	<b>\$2,634,583</b>	<b>\$2,642,094</b>	<b>\$2,634,583</b>	<b>\$2,642,094</b>	<b>\$2,404,388</b>	<b>\$2,411,243</b>	<b>\$2,404,388</b>	<b>\$18,189</b>

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

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
FY Estimated TIF Revenue	\$3,324,973	\$3,482,792	\$3,482,792	\$2,634,583	\$2,634,583	\$2,634,583	\$2,634,583	\$2,634,583	\$2,634,583	\$2,404,388	\$2,411,243	\$2,404,388	\$18,189	\$18,177,289
FY Carryover-Prior Year	0	0	0	0	(0)	0	(0)	0	0	(0)	0	0	0	(333,224)
FY Debt Service Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,575,025)
FY 99 Debt Service Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	(859,967)
FY 04 Debt Service Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,059,850)
FY 10 Debt Service Refunding	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,025,265)
FY Sewer Fund Repayment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,193,928)
FY Economic Development Repayment	0	0	(541,512)	(645,000)	0	0	(1,673,718)	(1,220,293)	(603,486)	0	0	0	0	(9,394,134)
FY Capital Projects Repayment	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,423,168)
FY Bond Fund Repayment	(241,351)	(149,113)	0	0	0	0	0	0	0	0	0	0	0	(15,926,413)
FY Street Repair Repayment	0	0	0	0	0	0	0	0	0	0	0	0	0	(888,310)
FY Ridgeway Sewer Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	(925,985)
FY Property Tax Rebates	(103,663)	(59,472)	0	0	0	0	0	0	0	0	0	0	0	(5,637,405)
FY Dist Center Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,068,959)
FY Public Works Complex	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,534,205)
FY Bluff St. Lift Station	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,040,000)
FY Treatment Facility	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY Staff Administrative Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	(217,949)
FY Northern Industrial Park	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,806,702)
FY Northern Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,826,179)
Hwy 58 & Viking Interchange	(945,919)	(1,774,207)	(1,895,320)	(1,489,583)	(2,134,582)	(2,134,583)	(460,864)	0	0	0	0	0	0	(11,392,800)
Hwy 58 & Greenhill Interchange - Est	0	0	0	0	0	0	0	(914,290)	(1,551,097)	(1,554,613)	0	0	0	(4,000,000)
Dry Run Creek San. Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	(4,500,000)
University Avenue	(1,000,000)	(1,000,000)	(545,860)	0	0	0	0	0	0	0	0	0	0	(3,545,950)
FY CFU	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(649,774)	(2,411,243)	(2,404,387)	(18,189)	(37,860,113)
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$48,293)</b>

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26-Jan-22

**CEDAR FALLS DOWNTOWN TIF**  
FY2000 - FY2028

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
TIF Taxable Valuation	\$34,417,014	\$39,798,369	\$45,006,249	\$34,976,187	\$8,860,051	\$7,332,380	\$21,817,710	\$80,716,602	\$71,884,658	\$71,884,658	\$71,884,658	\$71,884,658	\$71,884,658	\$71,884,658
Cedar Falls Tax Rate minus Debt Service Rate	\$27.83	\$27.61	\$26.96	\$27.02	\$27.37	\$27.86	\$27.21	\$32.02	\$31.95	\$31.95	\$31.95	\$31.95	\$31.95	\$31.95
Projected TIF Revenue per \$1000 valuation	\$957,825	\$1,106,793	\$1,213,368	\$945,057	\$242,500	\$204,280	\$593,650	\$2,584,546	\$2,297,034	\$2,297,034	\$2,297,034	\$2,297,034	\$2,297,034	\$2,297,034
Less: Commfina Rollback	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL TIF REVENUE</b>	<b>\$957,825</b>	<b>\$1,106,793</b>	<b>\$1,213,368</b>	<b>\$945,057</b>	<b>\$242,500</b>	<b>\$204,280</b>	<b>\$593,650</b>	<b>\$2,584,546</b>	<b>\$2,297,034</b>	<b>\$2,297,034</b>	<b>\$2,297,034</b>	<b>\$2,297,034</b>	<b>\$2,297,034</b>	<b>\$2,297,034</b>

**ESTIMATED DOWNTOWN TIF REVENUE VS. REPAYMENT SCHEDULES PER FISCAL YEAR**  
FY2000 - FY2028

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL
FY Estimated TIF Revenue	\$1,011,330	\$1,203,650	\$1,232,873	\$861,849	\$254,447	\$196,410	\$584,193	\$2,556,092	\$2,253,302	\$2,297,034	\$2,297,034	\$2,297,034	\$2,297,034	\$2,297,034	\$29,816,888
FY Carryover-Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,027,459)
FY State Street Project	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(498,794)
FY Washington Street	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,556,392)
FY Flood Levee Project	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4,000,003)
FY Disinfection Project	(618,735)	(800,000)	(803,206)	(686,794)	0	0	0	0	0	0	0	0	0	0	(4,000,003)
FY River Place Development	(4,551)	(78)	(1,328)	(50,091)	(148,991)	(106,549)	(305,195)	(404,683)	(591,216)	0	(1,121,171)	(1,427,607)	(2,297,034)	(699,588)	(7,237,426)
FY Annex	0	(737)	(395)	0	0	(7,320)	(9,080)	(6,887)	(10,167)	0	0	0	0	0	(36,596)
FY Mill Race	0	0	0	0	0	(37,980)	(33,000)	(35,000)	0	0	0	0	0	0	(103,880)
FY Lindersbaum	0	0	0	0	0	0	0	(3,765)	(3,861)	0	0	0	0	0	(7,626)
FY Community Center Project	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(746,408)
FY Black Hawk Hotel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(117,000)
FY Viking Pump Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(86,015)
FY Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(21,407)
FY Streetscape Project	0	0	0	0	0	0	(101,887)	(2,053,543)	(1,018,804)	(2,297,034)	(1,175,863)	(859,427)	0	0	(8,888,177)
FY Peter Melendy Park	0	0	0	0	0	0	(16,730)	0	(274,945)	0	0	0	0	0	(291,675)
FY 100 Block Alley	0	0	0	0	0	0	(71,478)	0	(228,831)	0	0	0	0	0	(301,307)
FY Downtown Visioning	0	0	0	0	0	0	(45,863)	(16,985)	0	0	0	0	0	0	(64,848)
FY Parking Improvements	0	0	0	0	0	0	0	(12,259)	0	0	0	0	0	0	(12,259)
FY Economic Development Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(12,112)
FY Bond Fund	0	(11,204)	0	0	(277)	(1,263)	(872)	0	(2,393)	0	0	0	0	0	(16,009)
FY Downtown Administration	(5,529)	(26,133)	(16,679)	(10,983)	(4,651)	0	0	0	(122,063)	0	0	0	0	0	(65,972)
FY Cameras	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(122,063)
FY Utilities	(382,507)	(355,498)	(309,665)	(203,991)	(100,538)	(33,398)	0	0	0	0	0	0	0	0	(2,993,705)
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,597,446</b>

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

Tifproj023

**VI. POLICY ISSUES**

**A. Outside Agencies, Loans and Purchase of Services:** Outside agencies, loans and purchase of services in FY23 budget are proposed to be funded as shown on the chart below. Starting in FY08, outside agencies were no longer funded through property tax support, but applied for funding either through the Block Grant Program or the Visitors & Tourism Board. This policy will continue in FY23.

Agency	Funding Source	FY22 Funding Amount	FY23 Amount Requested	FY23 Budget Amount	Percent Funded
Northeast Iowa Food Bank	Block Grant	10,000	10,000	9,500	95.00%
Salvation Army/Integrated Crisis Services	Block Grant	10,000	10,000	9,500	95.00%
Pathways Behavioral Services	Block Grant	11,500	10,000	9,500	95.00%
Exceptional Persons	Block Grant	0	10,000	9,500	95.00%
Eastside ministerial Alliance	Block Grant	9,460	0	0	100.00%
Gallagher Bluedorn	V&T Fund	5,180	0	0	0.00%
Cedar Falls Historical Society	V&T Fund	900	6,500	6,500	100.00%
College Hill Partnership	V&T Fund	2,850	12,750	9,250	72.55%
Community Main Street	V&T Fund	12,000	27,500	18,000	65.45%
Community Theatre	V&T Fund	1,000	0	0	0.00%
Hearst Center	V&T Fund	1,000	0	0	0.00%
Cedar Valley Soccer	V&T Fund	0	5,000	5,750	115.00%
Cedar Falls Lions Club	V&T Fund	0	3,575	0	0.00%
Cedar Falls Women’s Club	V&T Fund	0	10,000	0	0.00%
Cedar Valley Gearheads	V&T Fund	0	8,000	0	0.00%
Cedar Valley Lodge #233	V&T Fund	0	15,000	0	0.00%
Veterans of Foreign Wars	V&T Fund	5,000	0	0	0.00%
Leader Valley	V&T Fund	0	2,500	0	0.00%
River Plaza Place	V&T Fund	0	10,594	0	0.00%
Jump-In Cedar Falls Schools	V&T Fund	0	10,000	0	0.00%
Volunteer Center of Cedar Val	V&T Fund	0	2,000	2,000	100.00%
Grow Cedar Valley	V&T Fund/ E.D. Fund	22,600	89,500	34,500	38.55%

Waterloo Cedar Falls Symp.	V&T Fund	2,000	3,000	3,000	100.00%
MET	Sep. Levy	442,820	456,100	456,100	100.00%
Municipal Band	Sep. Levy	35,000	35,000	35,000	100.00%
<b>Total</b>		<b>\$571,370</b>	<b>\$737,019</b>	<b>\$608,100</b>	

**B. MET Transit:** In FY23, 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. In FY22, 50% of revenue was being budgeted to receive. This reduction in revenue was caused by reduced travel due to the COVID-19 pandemic. In FY23, the City is budgeting revenue closer to FY19 levels. The following support is proposed for FY23:

Cedar Valley Soccer	\$ 10,000
Cultural Services (17%)	136,000
Parks Project (9%)	72,000
Trail Maintenance & Reserve (5%)	40,000
Park & Rec Capital Projects (3.5%)	28,000
Tourism & Visitor Board (50%)	400,000
Tourism & Visitor Office Repayment (2.5%)	20,000
Tourism Grant Fund (11.75%)	94,000
Total	\$ 800,000

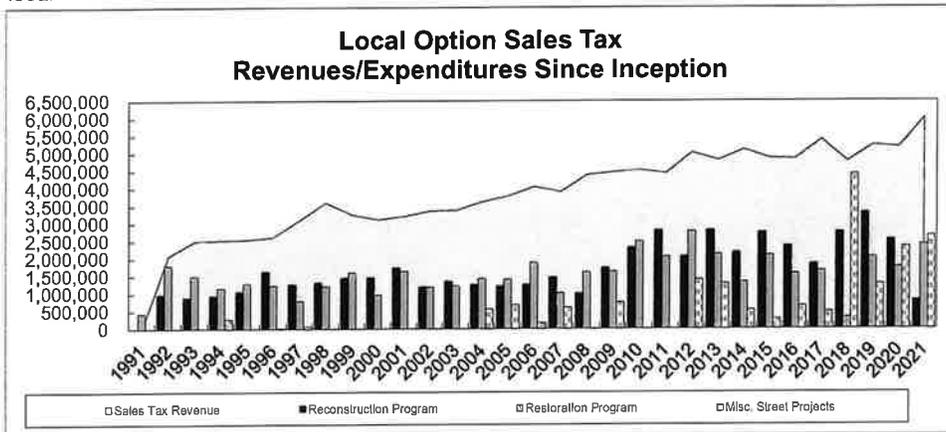
The Tourism Marketing Fund was added as a new line item for FY05. This is funded as part of the 50% allocation to tourism and visitors. The Visitor’s and Tourism Board accepts applications for this fund and recommends allocation amounts based on the applicant’s ability to promote local business districts 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 FY23 are:

Resurfacing & Reconstruction (Sales Tax & RUT)	\$	3,790,000
Seal Coat (Sales Tax & RUT)		250,000
Greenhill Road/South Main (Sales Tax)		1,700,000
Main Street (Sales Tax & RUT)		1,775,000
West 22 <sup>nd</sup> Street (Sales Tax & RUT)		650,000
Union Road (RUT)		500,000
Cedar Heights Dr. Reconstruction(RUT & Sales Tax)		1,470,500
West 27 <sup>th</sup> St. (Sales Tax)		1,118,000
Asphalt Alley Parking (RUT)		<u>189,250</u>
		11,442,750

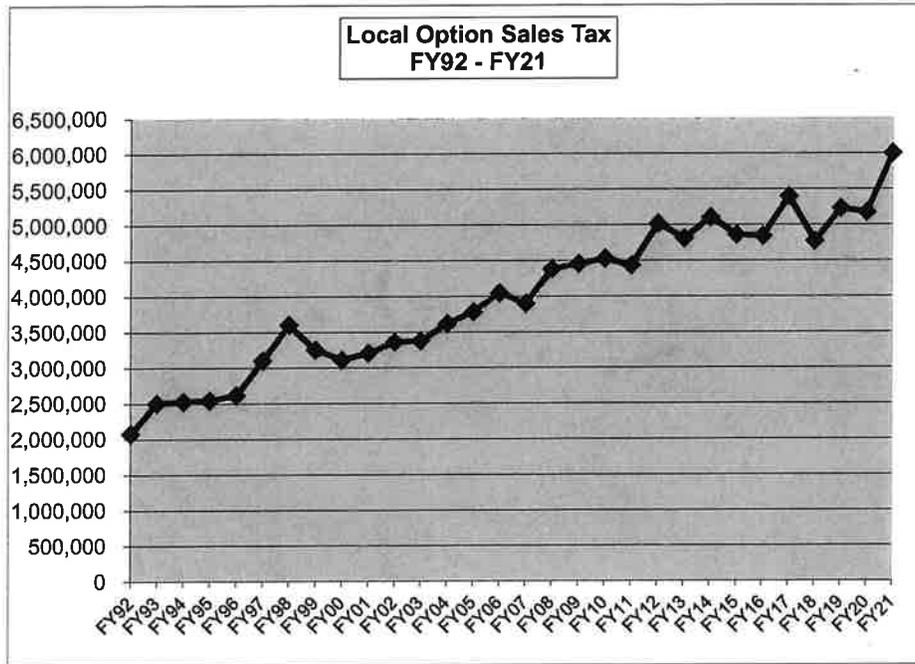
local



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
<b>Total</b>	<b>\$51,772,241.40</b>	<b>\$47,628,081.04</b>	<b>\$18,471,335.76</b>	<b>\$119,640,950.46</b>

Over the past twenty-nine years, the Street Repair program has expended \$117,871,658 and has received local option sales tax revenue of \$119,640,950. This results in a balance that allows the program to completely cashflow itself. In FY23 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%

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 \$7.2 million in FY23.

- 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 FY23 budget to comply with State regulation. These funds are not intended to supplant any existing funding support received by the City and are intended to provide the local match for the grants offering a first priority basis.
- D. Sewer Repair:** In FY23, \$400,000 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.
- E. Hospital Trust:** FY99 was the first year that interest revenue from the Sartori Trust was budgeted to pay for community health care concerns. A separate board with City Council oversight reviews the trust and recommends funding to the City Council.
- The trust board has recommended not to fund projects in FY23. 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. Since the rate of inflation exceeded the interest income rate, there were not funds available for distribution.
- I. Greater Cedar Valley Alliance:** This partnership's base funding for FY23 is \$30,000. A performance-based commission will be provided to the partnership allowing them to earn up to a maximum of \$30,000 based on the number of jobs and acres of development they generate for Cedar Falls. If this request is granted, the funds will come from the contingency line item or through the budget amendment process.
- J. Outside Levies:** Outside levies for special services are allowed by Iowa statute but only after referendum. The referendum must be held in a municipal election, which would be in November 2023. The City Council will consider whether to place these levies on the ballot in August 2023 and whether they will be used to free up funds within the \$8.10 limit to support essential service. Revenues for these levies will not be available until FY25 if approved. (The levies can support cultural, civic, musical and memorial buildings and services.)
- In November 2005, the voters did approve the \$.27 library levy. These revenues are included starting in FY07. This levy increased the taxes paid by a residential home by 1% for FY07 and for future years.

**K. Unfunded Mandates:** The State of Iowa continues to deny the City funds to support programs and laws mandated by State Statute. Laws include the 411 pensions, rollback and collective bargaining arbitration, which have hindered the City's financial ability to deal with the needs of essential services. Listed below is an estimate of unfunded mandates for FY23.

<b>State Unfunded Mandates</b>	
<b>Description</b>	<b>Estimated Amount</b>
411 Pension	\$ 1,524,010
IPERS	1,304,160
Human Rights Commission	3,000
Civil Service Commission	3,500
Pre-employment Physicals	50,000
Post-employment Physicals	55,000
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 (\$13,000 per new officer)	13,000
	<u>\$ 3,048,070</u>

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

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

**L. Consolidated Dispatch:** Consolidated dispatch expenses have increased from \$486,310 in FY22 to \$523,170 in FY23. This is an increase of 7.6%. The formula was changed for FY22 to be based on 20% population and 80% calls for service. The formula before was a 10%/90% split. In FY96 the cost was \$176,000. This is an increase of over 197% in twenty seven years. In the long term, centralized political control by a single legislative body will be critical to long-term cost effective management. If the County takes over operation, all costs could be part of the county tax levy freeing critical \$8.10 funds for other City operated police and fire services.

FY99 through FY23, the Fire Department's share of consolidated dispatch expenses is included in their budget to assure allocation to University of Northern Iowa.

The Police and Fire departments will have on-going negotiations with UNI and the Iowa Department of Public Safety to determine if a dispatch system can be shared with these entities and the City at a lower cost. In addition, calculations need to be made to determine if the RACOM contract benefits the metro area, or if it is more cost effective to purchase our own system instead of paying RACOM an annual fee.

- M. Governmental Accounting Standards Board Statement Number 68:** The objective of this statement is to improve information provided by state and local governmental employers about financial support for pensions that are provided by other entities (IPERS and 411 Pension).
- N. Self Supporting Municipal Improvement District (SSMID):** The FY02 budget showed a reduction in the SSMID revenue received by the City that supports Community Main Street. This reduction is due to a change in the application by Black Hawk County of the Downtown TIF District that overlaps the SSMID District. However, the City will reimburse Community Main Street for the loss of funds caused by the exclusion of the TIF increment from the Downtown TIF revenues. This reimbursement qualifies as a TIF expense and therefore is allowed. As State Street develops, the City Council may consider reevaluating this policy of reimbursing Community Main Street the full TIF increment in the SSMID district. A SSMID district was created in 2015 for the College Hill area to pay for a staff position as requested.
- O. Storm Water Enterprise Fund:** Ordinances were approved in FY06 for the creation of a Storm Water Enterprise Fund. Fees were established in FY07 to support the federally mandated testing, monitoring and protection of surface water discharges within the City and a new fund was created starting in FY07.
- P. Library:** The Library budget was increased from the FY06 allocation of \$1,049,060 to \$1,221,810 (16.5% increase) in FY07. This increase was primarily due to the passage of the library levy. Approximately \$107,000 of the levy was used for additional material and services at the library. The remaining amount of the levy was used toward costs for existing staff, materials, and support services. The library levy used for new materials and services increased the taxes paid on a \$100,000 residential home by approximately 1%.
- Included in the base budget is the \$90,000 for the Friends and Endowment Fund. Included in the FY23 \$2,536,440 library allocation is \$248,580 of other costs. These costs are for services provided to the library by other departments (\$25,000 for data processing; \$26,250 for insurance; \$158,800 for administrative/legal services; and \$38,530 for building maintenance.) Not included in the library budget is the cost of snow removal and grounds

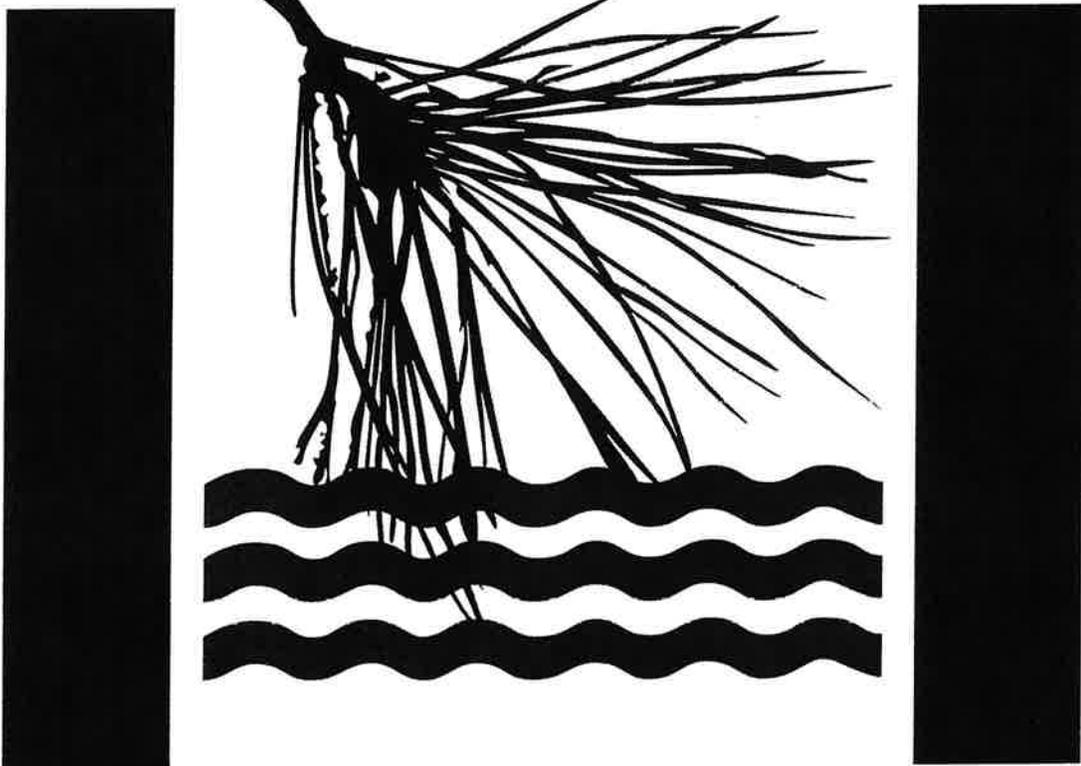
maintenance at the library site. Debt service to build the new library was also never included in their budget. If these costs would have been included, it would've added an additional \$300,000 annually to the library budget. This would add an additional \$.30/\$1,000 valuation directly attributable to the library budget.

The Library Board is encouraged to continue seeking private donations and financial support from the "Friends of the Library" to help meet additional financial needs necessary to retain accreditation if that is a priority that directly benefits patrons.

- Q. Cedar Falls Utilities:** The transfer into the General Fund from the Cedar Falls Utilities (CFU) is budgeted at \$1,400,000 for FY23. CFU recognizes that the amount of the transfer needs to be equitable based on franchise fees and property taxes not paid, including recognizing that the City is reimbursing CFU for eligible TIF expenses. Beginning in FY15, CFU began transferring additional funds to the City to be set aside in a Capital Projects Fund.
- R. Code Enforcement:** The City Council in their goal setting session determined that stricter code enforcement would be a priority for them. Starting FY06, an additional police officer was hired that devoted 100% of his time to code enforcement. However, in FY20 a civilian position was budgeted to perform code enforcement duties. Each year additional legal fees are budgeted to process cases developed by the new officer.
- S. Storm Water Projects:** In developing the Capital Improvement Plan (CIP), storm water projects continued to be incorporated. Consideration will also be given to developing a policy and practice that encourages and actively suggests new developments to restrict construction in the sensitive land areas.
- T. Land Acquisition:** The City continues to purchase parkland to improve the quality of life services and neighborhood facilities.
- U. Cooperative Partnerships:** In FY23 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.

C · E · D · A · R



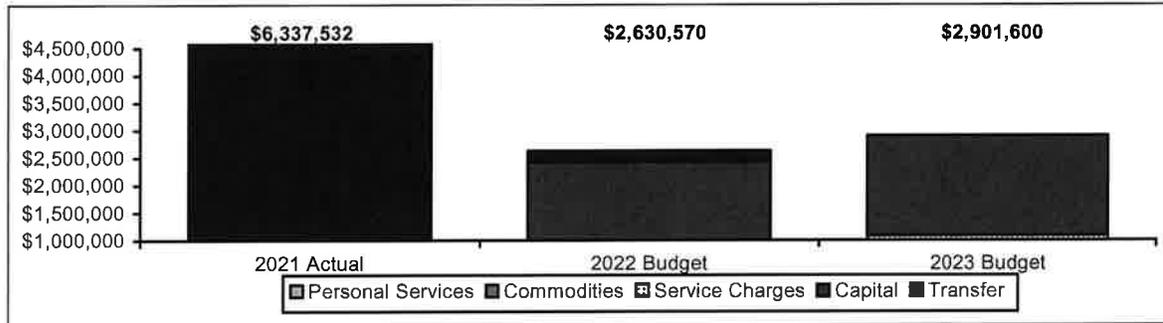
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*Iowa*

## FY23 BUDGET HIGHLIGHTS BY DIVISION

### General Fund

#### A. Administrative/Legislative/Miscellaneous



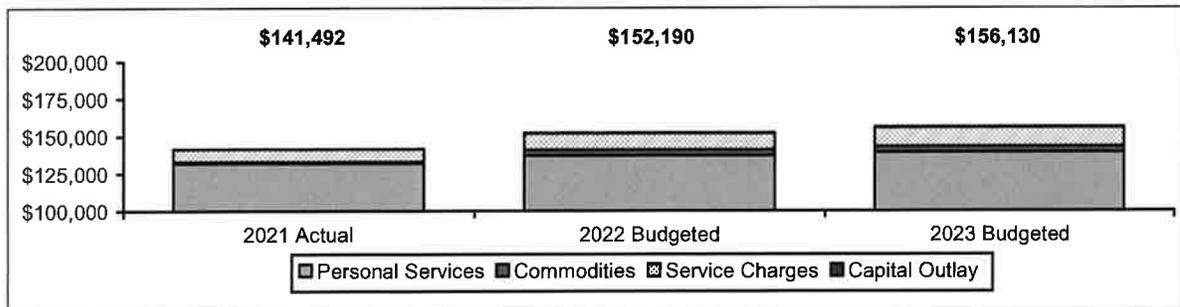
Included in this budget is the reserving of funds to be spent on upcoming capital projects. The Council continues in FY23 to prioritize setting aside funds to finance one-time projects. The Council also decided to continue to set aside the TIF release dollars for future economic development.

The transit levy will be transferred to MET and is broken into three categories: (1) MET fixed route; (2) Cedar Falls Disabled and; (3) Elderly (RTC). A 3.00% increase is budgeted for the base funding to MET for FY23. The City has an obligation of \$16,920 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.

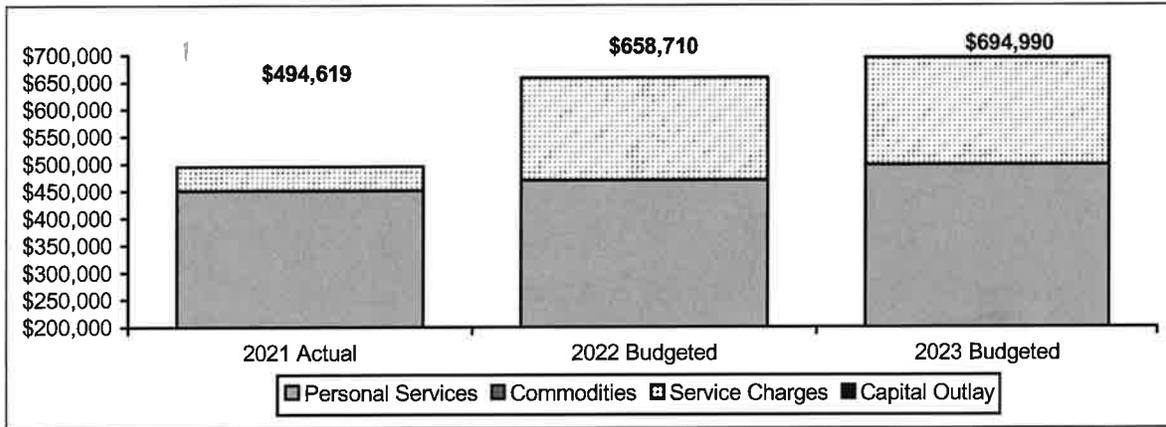
Portions of this budget have been transferred to the Enterprise Funds for revenue purposes. A debt service payment will not be budgeted in FY23 out of the \$8.10 levy.

#### B. Mayor's Office



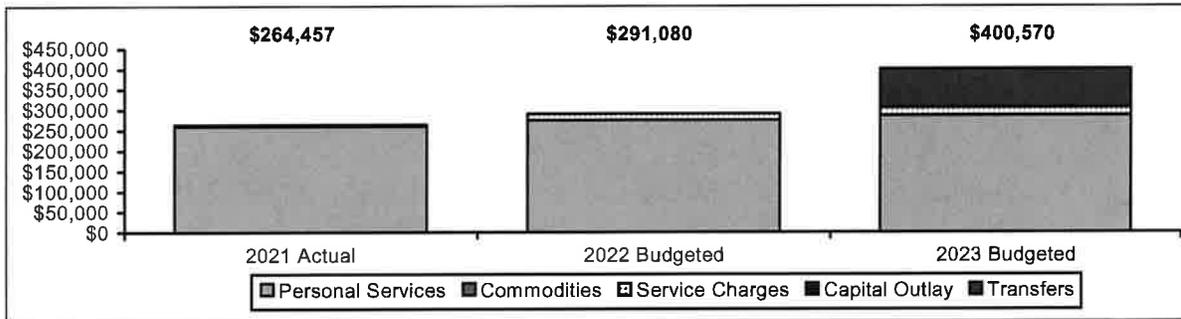
Portions of this budget have been transferred to Enterprise Funds for revenue purposes.

**C. City Administrator**



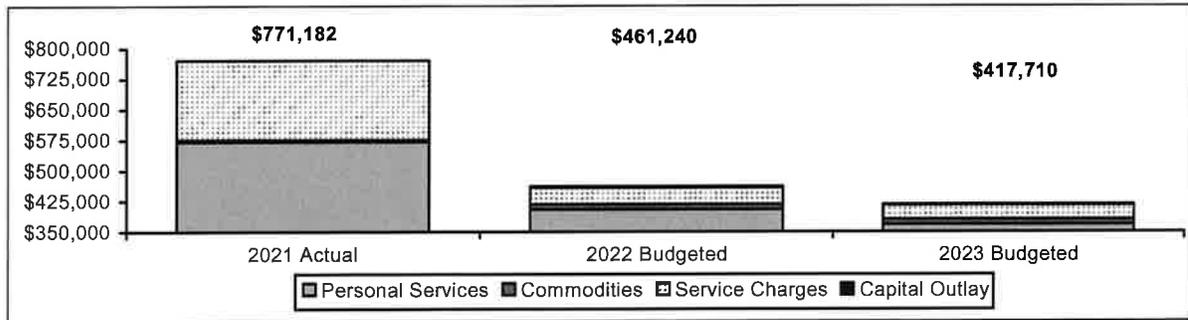
This budget reflects adjustments for employee benefit and salary adjustments set by the City Council. Portions of this budget have been transferred to Enterprise Funds for revenue purposes.

**D. Finance & Business Operations/Administration**



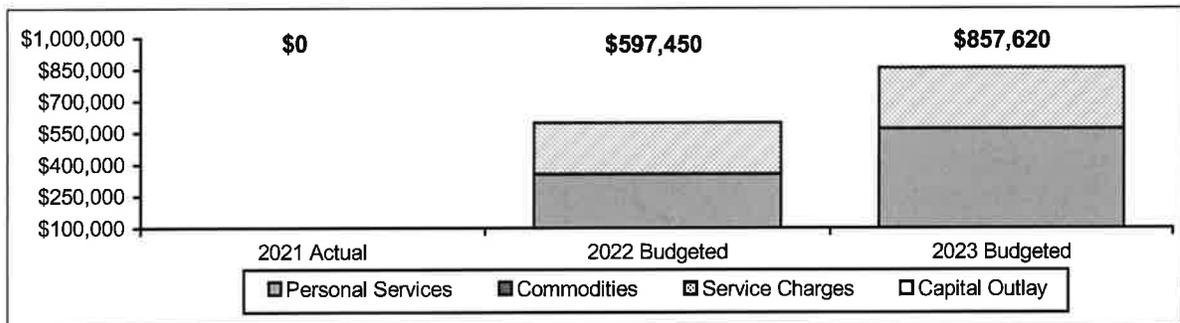
This budget reflects adjustments in salaries and benefits set by the City Council. Portions of this budget have been transferred to Enterprise Funds for revenue purposes. The director is budgeted 100% in this division. The increase in this budget is due to moving the support of the community center to this budget, from the CD/Admin budget.

**E. Finance & Business Operations/Financial Services**



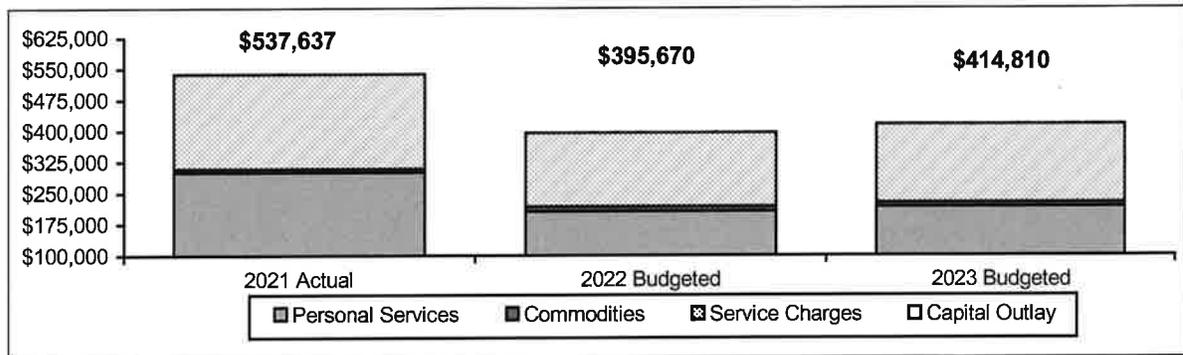
This budget reflects adjustments in salaries and benefits set by the City Council. A new Human Resource Division was created in FY21. Therefore, there are portions of this budget that have been transferred to that new division. Portions of this budget have been transferred to Enterprise Funds for revenue purposes.

**F. Finance & Business Operations/Human Resources**



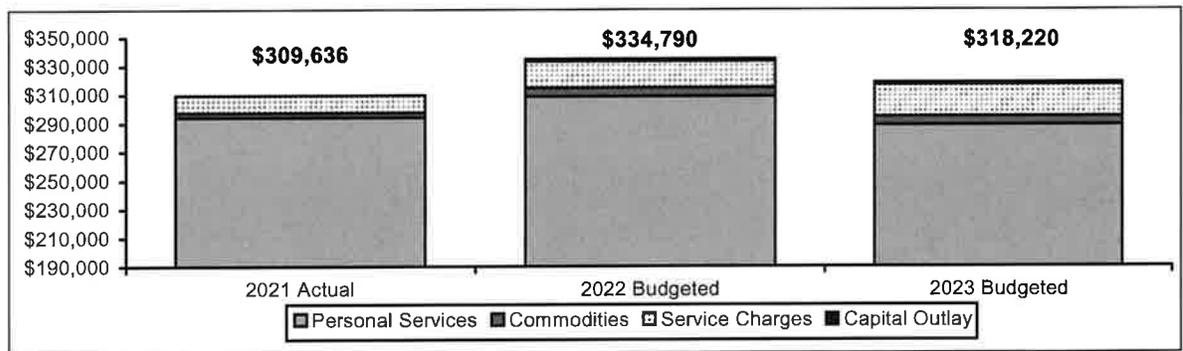
This budget reflects adjustments in salaries and benefits set by the City Council. Portions of this budget have been transferred to Enterprise Funds for revenue purposes. This new division was created in FY21. Personnel budgeted in this division are the Human Resources Manager and the two human resource specialists. For FY23, two additional positions are being budgeted. This includes a full-time position to assist with the Human Rights Commission and the Racial Equity Task force. A part-time position is budgeted to help with increased workload in the Human Resource area.

**G. Finance & Business Operations/Legal Services**



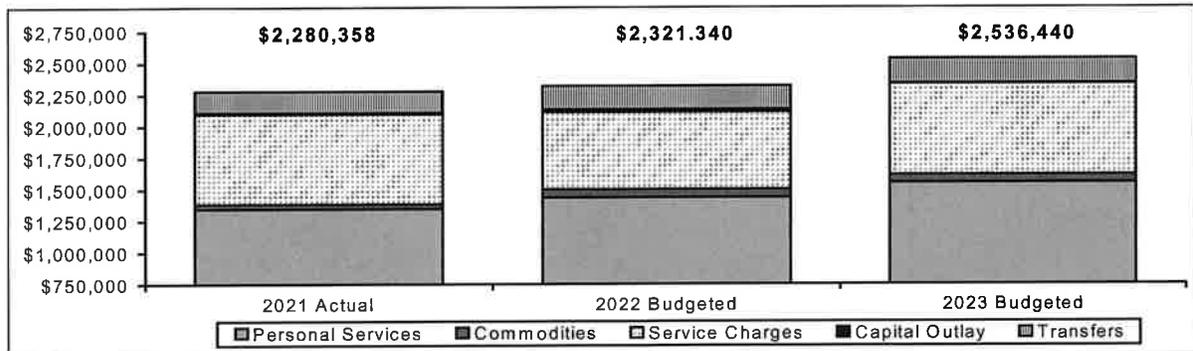
This budget reflects adjustments in salaries and benefits set by the City Council. Portions of this budget have been transferred to Enterprise Funds for revenue purposes. A new Human Resource Division was created in FY21. Therefore, there are portions of this budget that have been transferred to that new division.

**H. 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.

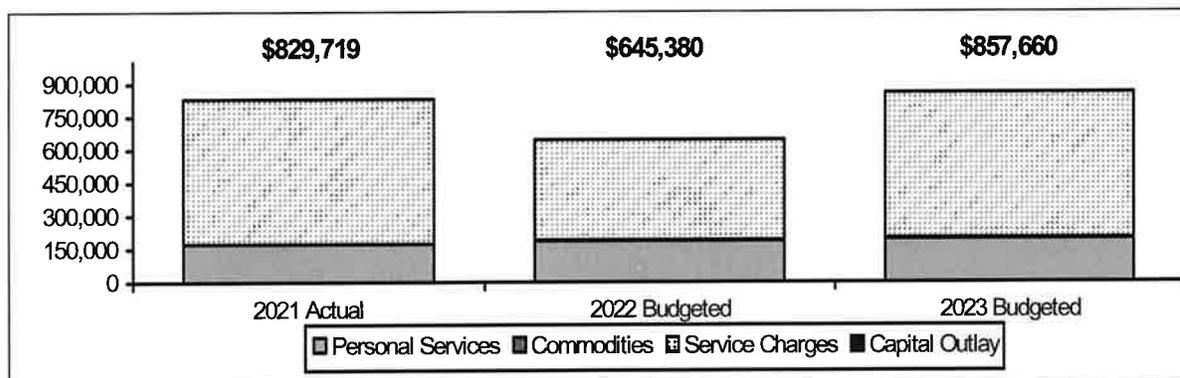
**I. Finance & Business Operations/Library**



Increases in the Library budget are related to salaries and benefits set by the Library Board. For FY23, one part-time librarian position is budgeted to become full-time. During FY06, the citizens of Cedar Falls approved the \$.27 library levy. This levy will generate approximately \$557,450 for FY23. Normally, one-half of the levy is used to fund increased materials for the library and some staffing and technical costs related to the purchasing and handling of the new materials. The remaining portion of the levy is used for property tax relief by effectively reducing a portion of the property taxes paid to support library operations prior to the implementation of the tax. Other city divisions support the library with services provided through their operations such as building maintenance, capital repairs, snow removal, janitorial, personnel policies, payroll, financial services, legal services, and computer operations that are not included in the library budget.

During the FY05 audit, the auditors noted that costs paid for by the Library endowment funds or the Friends of the Library group for the support of the Library should be included in the City’s budget. The City would pay for these expenses, with the corresponding agency reimbursing the City. In an effort to provide for this, \$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 FY23.

**J. Community Development/Administration**

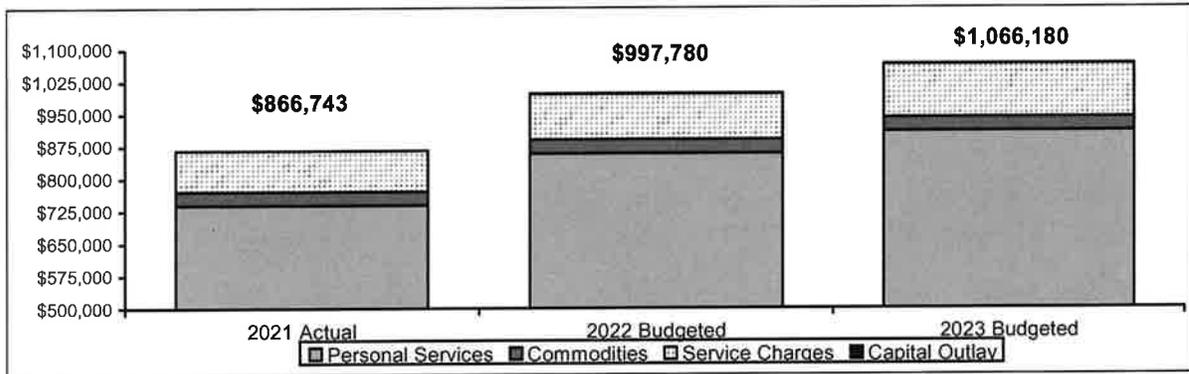


This budget reflects adjustments in salaries and benefits set by the City Council. With reorganization, the various hotel/motel projects were moved to this division.

Included in this budget are some of the projects funded by Hotel/Motel tax proceeds. Projects for FY23 include:

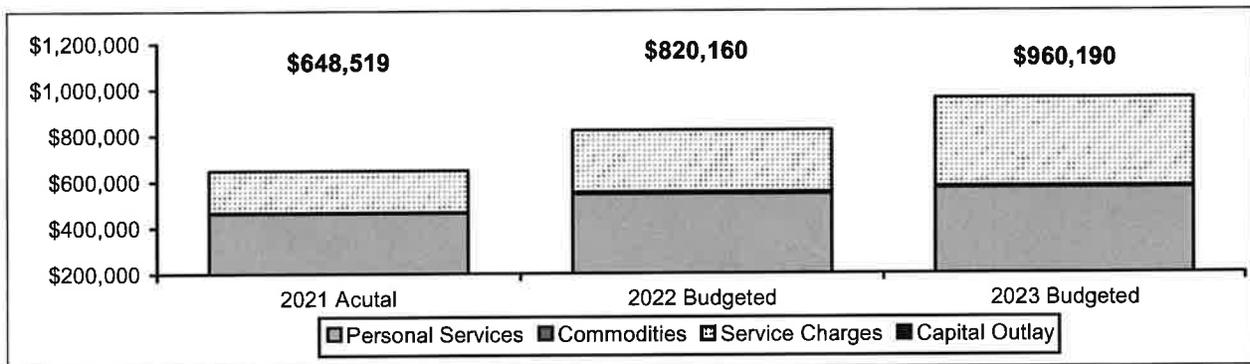
1. The Cedar Valley Soccer is at \$10,000 for FY23.
2. Funding for the trail maintenance and the reserve account are \$40,000 in FY23.
3. The tourism building expansion line item is budgeted at \$20,000 for FY23. The Tourism Building will be paid off by 2030.
4. \$94,000 is budgeted in FY23 from the Tourism Fund. This fund will provide support to outside agencies that apply through the Visitors & Tourism Division for operating or marketing grants.

**K. Community Development/Inspection Services**



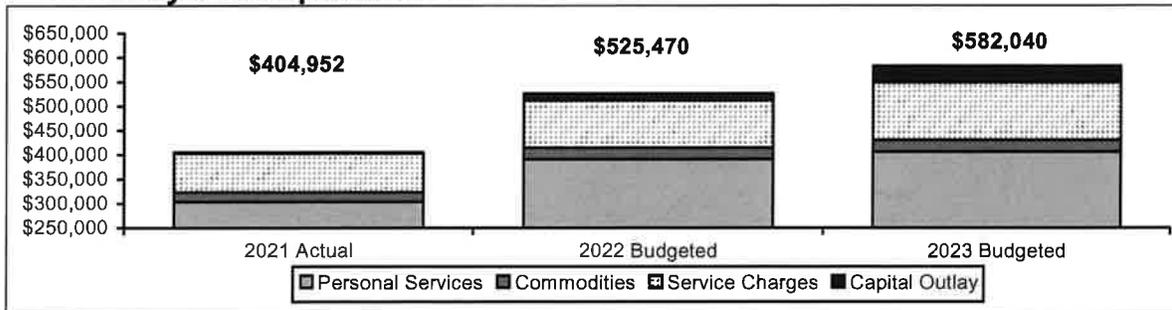
This Division’s budget is subject to occasional over-expenditure created by increased building inspection demands from new construction in the City. Adjustments are made through the budget amendment process during the months of April and May and increased inspection fees are used to cover the increased expenditures. Full-time and part-time inspectors are still budgeted in FY23 to help with increased activity during the construction months.

**L. Community Development/Planning & Community Services**



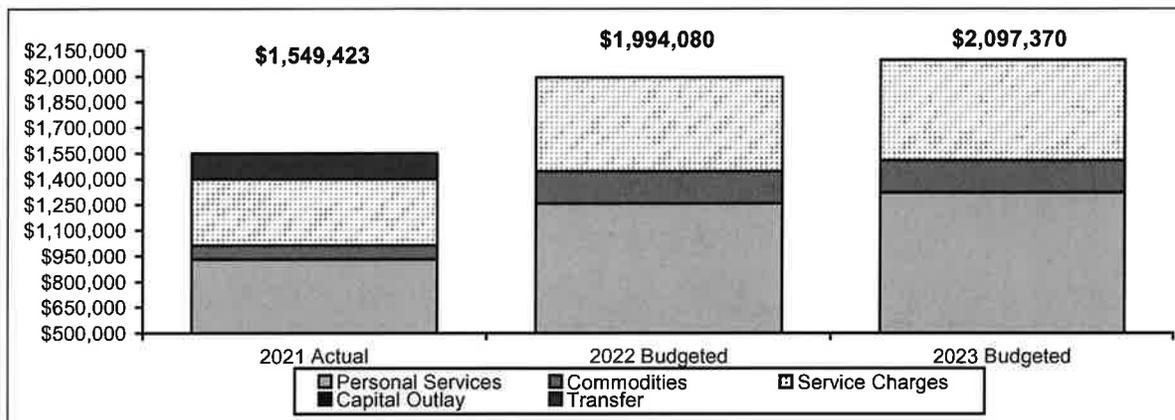
Adjustments to this budget relate to salary and benefits set by the City Council. \$150,000 is budgeted in FY23 to update the Zoning ordinance. \$35,000 is budgeted for a Housing Needs Assessment. An assessment was one of the recommendations that came out of the Racial Equity Task Force Housing Subcommittee. 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.

**M. Community Development/Cultural Services**



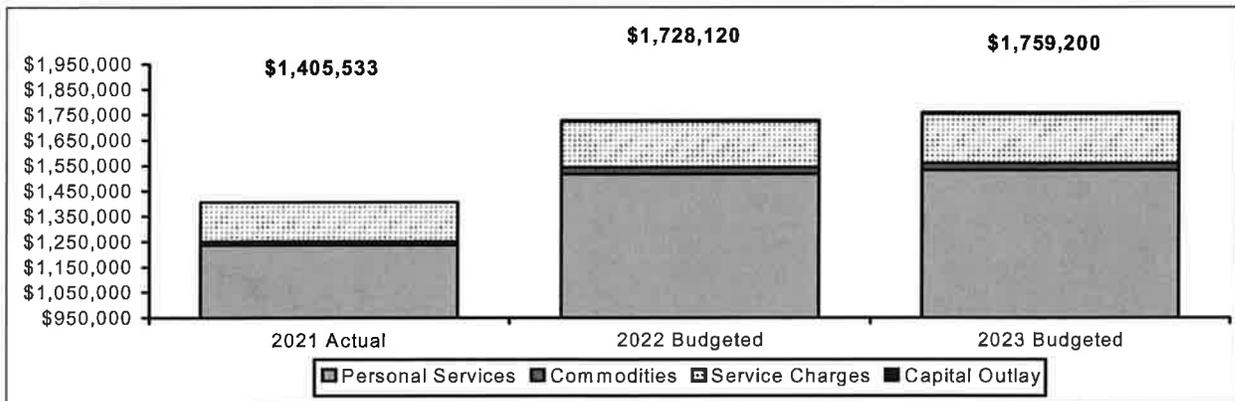
Adjustments to this budget relate to salary and benefits set by the City Council.

**N. Community Development/Recreation Services**



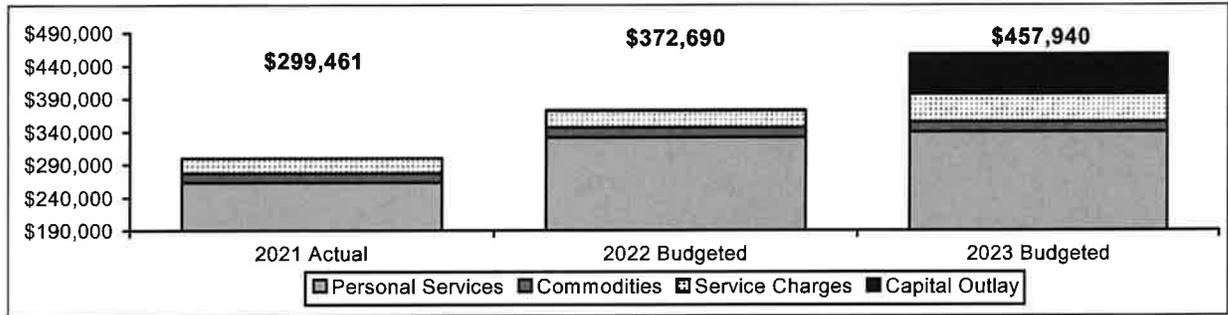
In FY16, the part-time aquatics/rec supervisor position was upgraded to a full-time position due to the anticipated retirement of the recreation manager. Excess revenues generated each pool season from the Aquatic Center are set aside in a capital reserve account to assist with the financing of future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

**O. Public Works/Engineering Services**



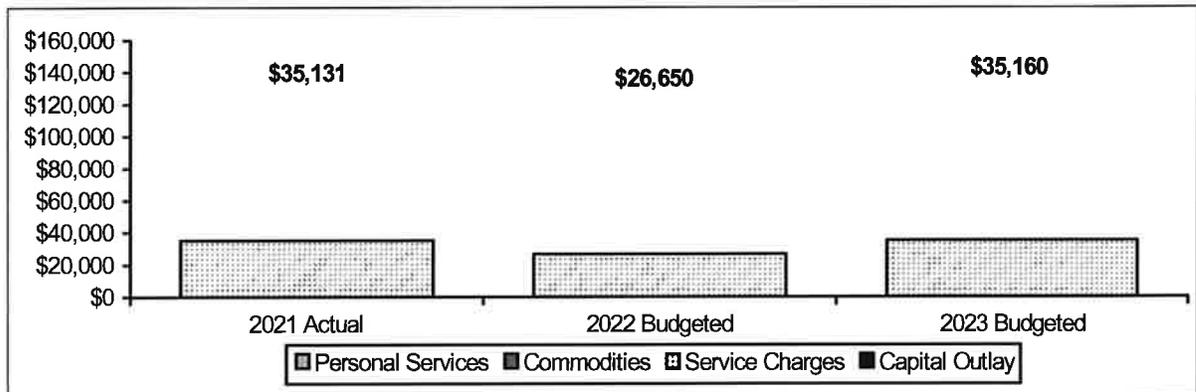
Project design reimbursements to the General Fund are made from General Obligation bond projects and enterprise accounts. A transfer of engineering design, inspection, and overhead costs are not made unless necessary since the transfer depletes bond funds available to construct projects. 33% of the Public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

**P. Public Works/Cemetery**



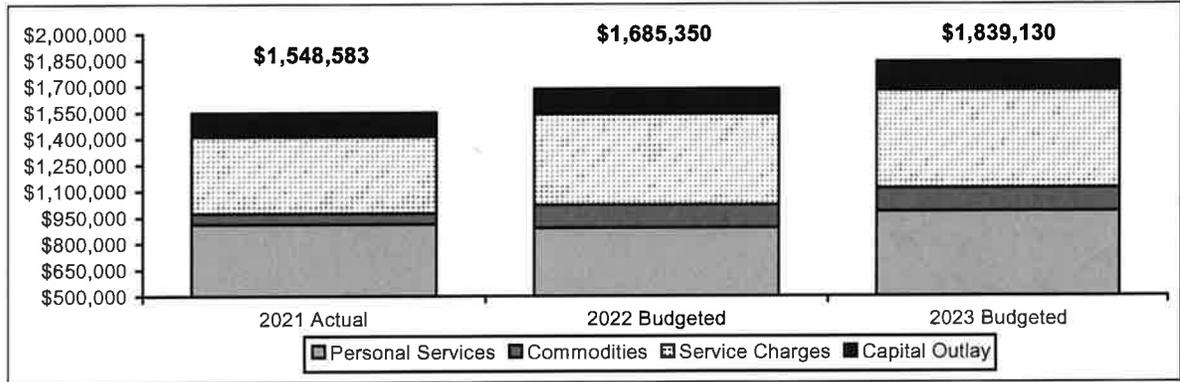
Increases in this budget is due to moving two part-time positions to one full-time position. One of the part-time positions was in Cemetery and the other was in the Parks section.

**Q. 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 FY23.

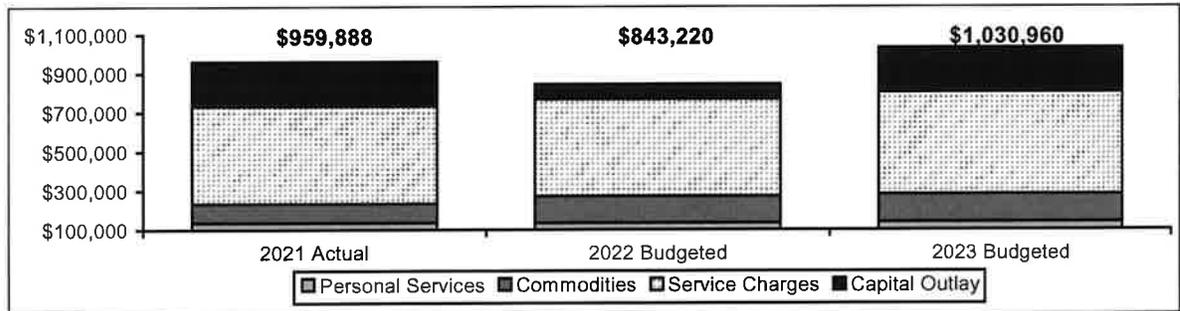
**R. Public Works/Parks**



Increases in this budget are due to the addition of a full-time horticulturalist position. This position can focus on vegetation management, prairie plantings, management of city nursery, management of chemical applications, and other duties related to turf management.

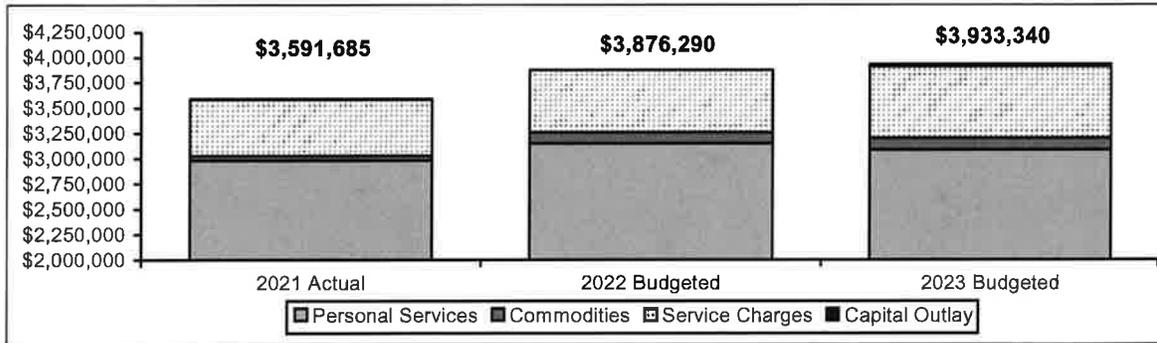
During FY13, several portions of the park operations were moved to the new Public Works Complex. This includes the maintenance of parks equipment. Those employees are now funded under the Vehicle Maintenance budget and all repairs and service to parks equipment is done in one centralized maintenance area. The use of Hotel/Motel Tax funding for capital improvements to the parks is continued in FY23. If the commercial rollback state backfill funding is eliminated, the City Council may need to pay operating costs from these proceeds in FY24 and FY25.

**S. Public Works/Public Buildings**



Included in this budget is \$25,000 for items related to the implementation of the resilience plan, \$57,000 for Community Center flooring, \$25,000 for LED lighting at Rec Center, \$60,000 for building exterior water proofing, and \$60,000 for siren replacement.

**T. Public Safety Services: Fire**

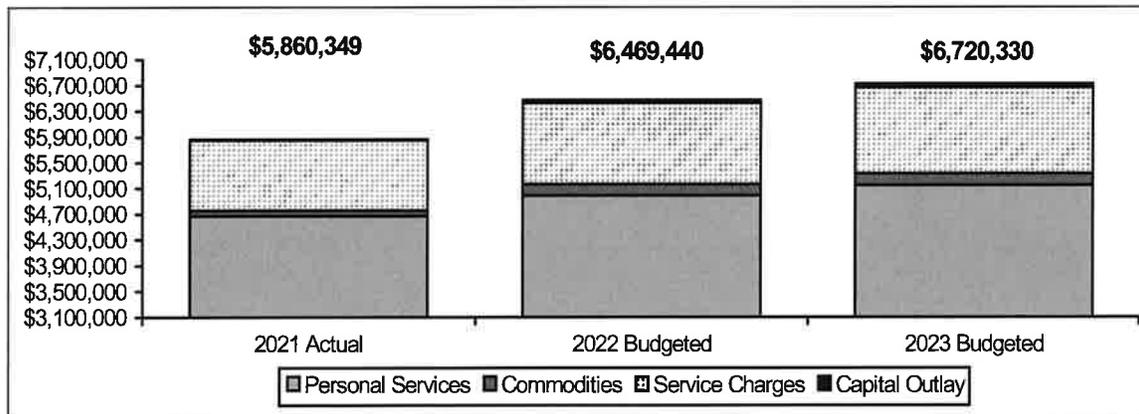


In FY12, EMA costs were transferred from the police budget to the fire budget. The City utilized the EMA levy for the first time in FY13. The EMA levy will continue to be utilized in FY23 for both EMA costs and consolidated dispatch.

Since FY09, money has been budgeted for the city’s contribution to NIRG (Northeast Iowa Response Group). This amount for FY23 is \$19,630.

Capital costs budgeted in FY23 are for fire hose and AEDs.

**U. Public Safety Services: Police**

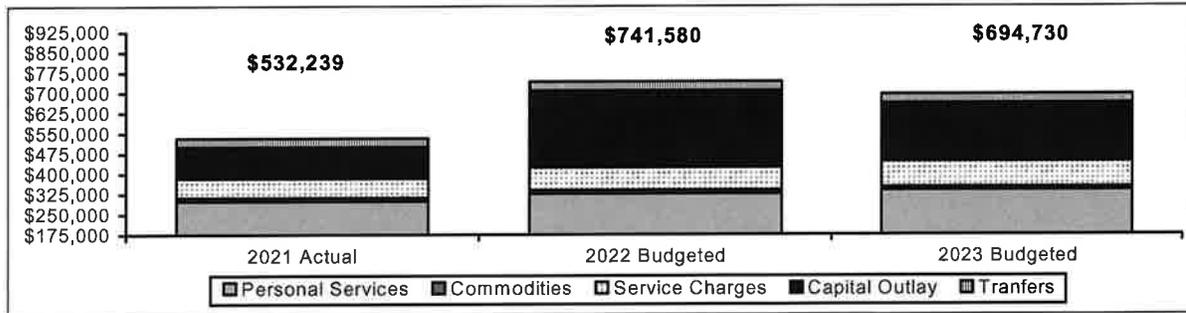


\* Includes Police forfeiture expenditures. These are not regular operating budget expenditures. They are included to comply with State budget requirements.

Included in this budget, is the City’s allocated share for the Humane Society. The amount budgeted for FY23 is \$123,000. The City is now working with the City of Waterloo to provide these animal control services.

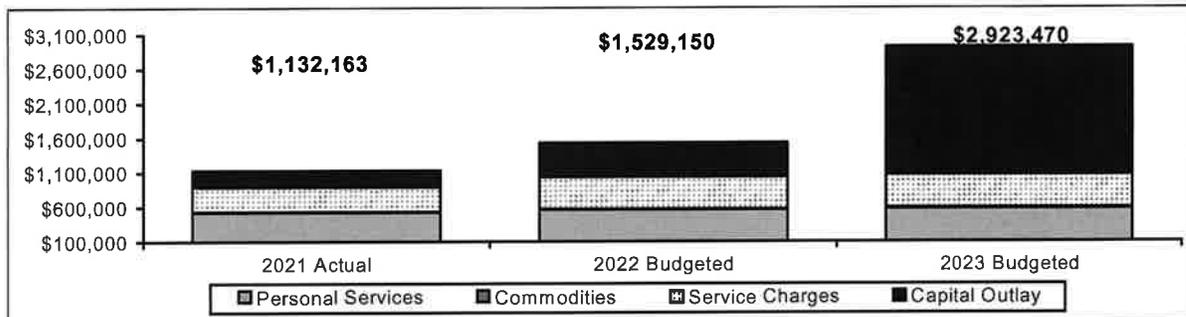
The new public safety building was operational in July, 2019. Capital costs budgeted in FY23 are for ballistic vests, lab & investigation equipment, radar, and weapons.

**CABLE TELEVISION FUND**



Studio Improvements were done in FY20. \$140,000 is being budgeted for equipment upgrades and a video switch, and \$75,000 for broadcast lenses. This budget is 100 percent financed with proceeds generated through cable service franchise fees or funds supplemented by Cedar Falls Utilities. The Public Information account has been continued and is intended to expand cable coverage of local government issues. As of January 2009, Public Educational Governmental (PEG) access fees have been eliminated in accordance with Iowa law. However, Cedar Falls Utilities will continue to fund PEG access fees at the current level.

**DATA PROCESSING FUND**



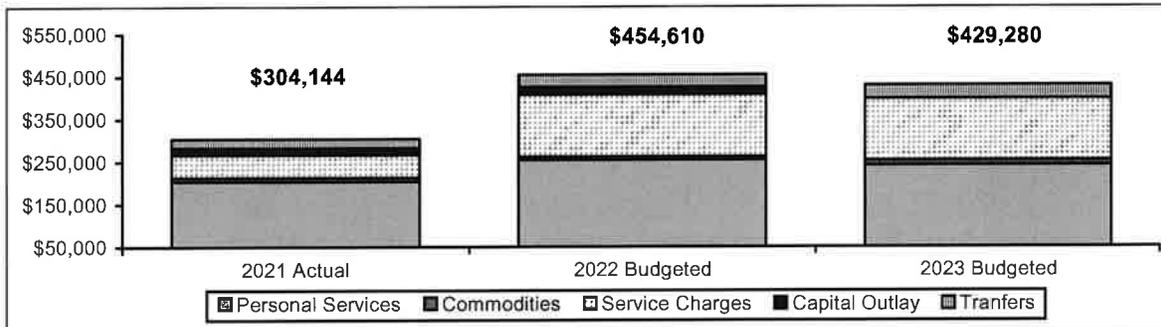
This division continues to install additional equipment and replace dated software with more advanced systems, providing the informational and technological improvements required by each department. The scope of services has expanded to include providing support to the Police Division, which had been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

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

For FY23, \$145,000 is budgeted for network upgrades and computer installations. \$80,000 is budgeted for penetration testing. Additionally \$1,300,000 is budgeted in

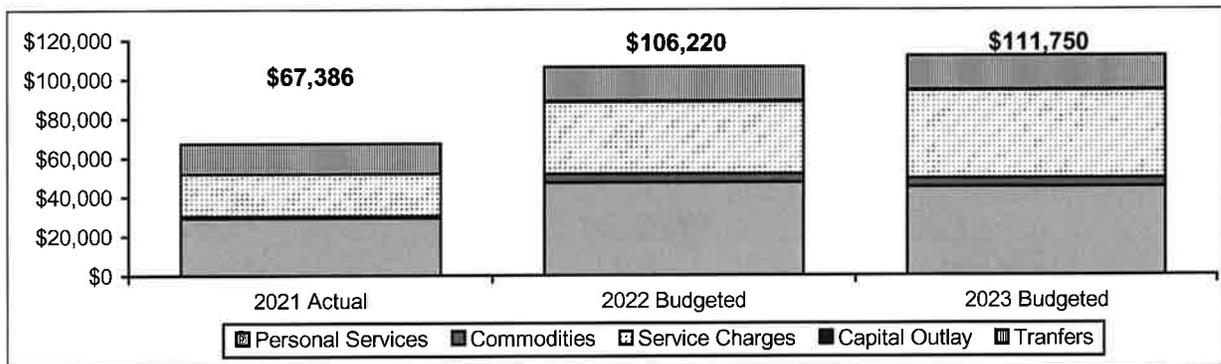
FY23 for a new financial system. Cash reserves from the Data Processing and Capital Projects Funds are being used to help offset a portion of the cost of the system.

### PARKING FUND



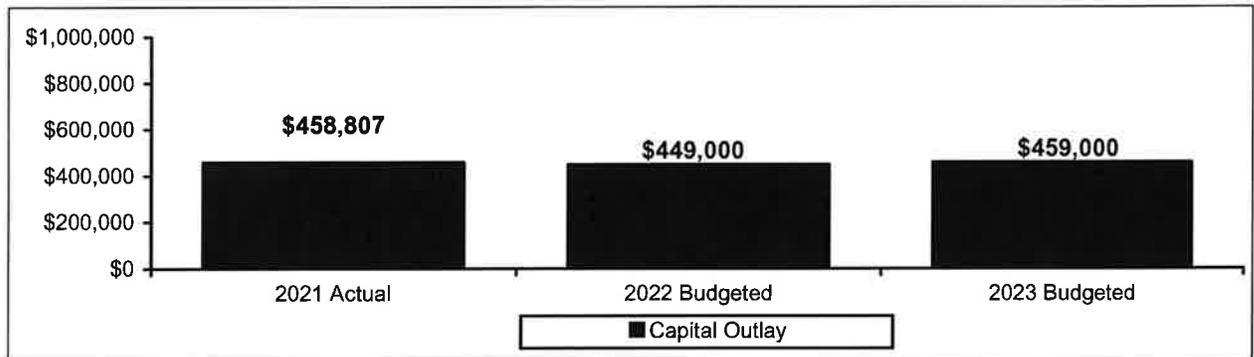
During FY19 parking studies were completed for the Downtown and College Hill areas. During these studies, the consultant came back with various recommendations. As part of these recommendations increase parking enforcement personnel are included in FY21, FY22 and FY23 as well as a new Parking Supervisor. The City will need to continue to evaluate parking needs and if additional paid for parking areas need to be added.

### COMMUNITY CENTER AND SENIOR SERVICES



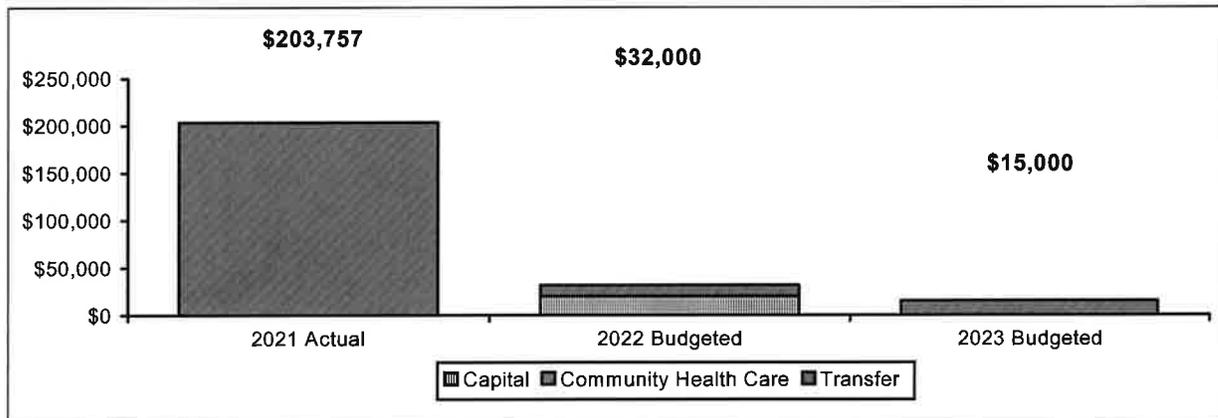
During negotiations for the development of a new library site, it was determined that the joining of the existing library site and the Community Center was a feasible option. The two organizations built one large building to house both of their operations. In connection with this, the Community Center has become a division of the City and oversight is the responsibility of the Library. Starting in FY09, general fund dollars subsidized this division and will continue in FY23. The operations of this division will need to be reviewed to determine options that are available for funding this service.

### VEHICLE REPLACEMENT



This account was a new section in FY98, which is intended to separate the capital acquisition of vehicles from the maintenance account. This action is necessary because all departments and divisions accrue funds to this account and make acquisitions from it.

### HOSPITAL FUND



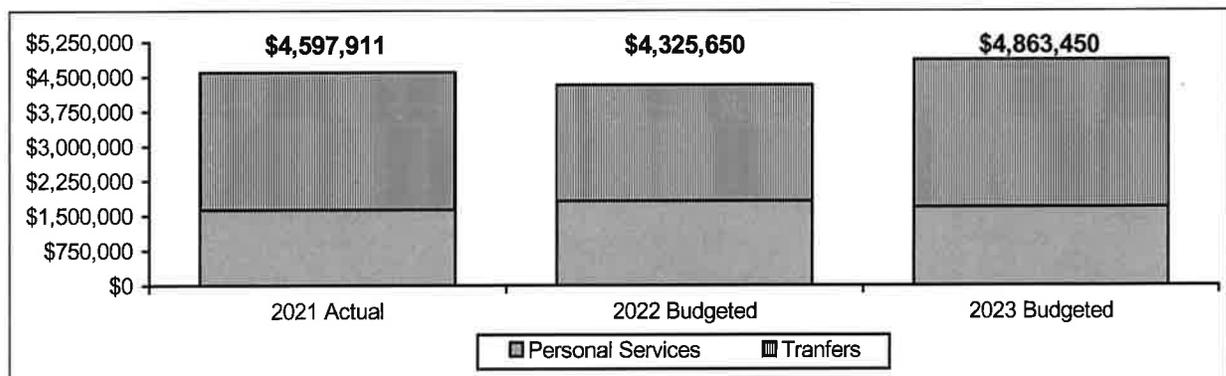
In FY07 the ESB building was constructed that provided space for ambulance, police and fire services. This was a joint project with Covenant Health Systems. The City provided the funding for the construction of the building through the Health Trust cash reserves. In FY18, the City worked with Covenant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

As of January 1, 1997, the Sartori Hospital operations were sold to Covenant Health Systems and a trust fund was established. By policy the City has chosen to expend only the earnings off of the investment and not the investment itself. The Cedar Falls Health Trust Fund Board oversees the trust fund and this budget addresses proposals for funding that the Board recommends to the City Council. The funding amounts provided are intended to be grants to these various organizations. Therefore, the City will not retain ownership or maintenance obligations relating to any capital items purchased by the receiving organizations. In FY23, there are no projects being recommended for funding due to the low interest rates.

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 Sartori. 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 FY23 budget since the terms of the agreement are still under negotiation.

In February 2001, the City acquired 388 acres of farmland through the Belz Trust. This trust was originally controlled by Sartori Memorial Hospital. A portion of the farmland is being rented by the Sewer Fund for the disposal of biosolids. The remaining acres are rented out for tillable farmland. The lease income and the property taxes associated with this property are reflected in the current year budget. In FY22, \$20,000 was budgeted for farm improvements.

**TRUST AND AGENCY FUND**



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

The City will continue to levy property taxes in FY23 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 23.9% for FY23, from 26.18% in FY22 as mandated by state law. This portion of the Trust and Agency levy will

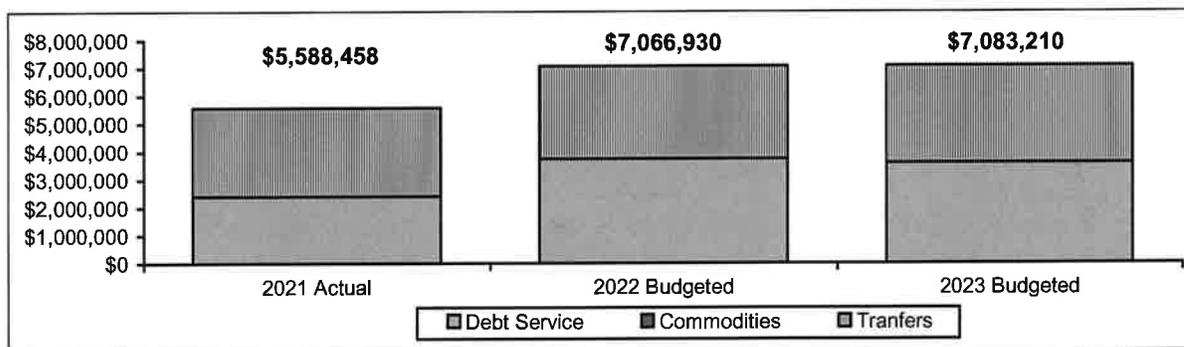
decrease in FY23 to \$.55 from \$.87 in FY22. This decrease was due to a decrease in the contribution rate and from using \$500,000 of cash reserves.

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

The City levies employee benefits outside of the \$8.10 limit in the Trust and Agency Fund. For FY23, 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 \$1.26 for FY22 to \$1.65 for FY23. Overall, there was an increase in the total trust and agency levy from \$2.13 to \$2.20. IPERS contributions for FY23 will remain the same as FY22 of 9.44%. Increases in contributions to the City’s health insurance fund by the City caused the levy to increase.

FY01 was the first time in many years that the .27 emergency levy was not used and will continue to not be used in FY23. Previously, the City was informed that the emergency levy needed to be used before Trust and Agency.

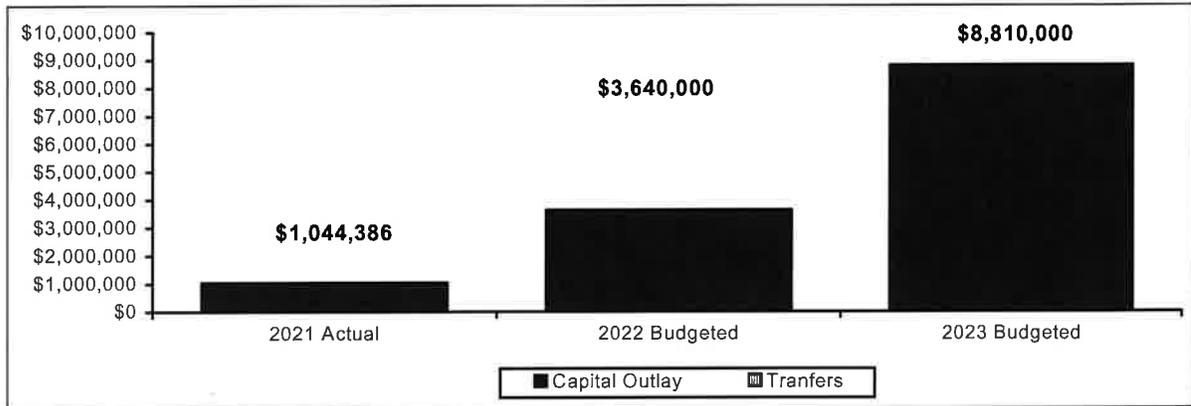
**DEBT SERVICE FUND**



City property taxes devoted to Debt Service under the Debt Service Levy will increase from \$661,100 budgeted in FY22 to \$1,061,750 budgeted in FY23. The levy rate will increase from \$0.30 to \$0.47. Bond sales are planned through the CIP process. The amount of debt paid for out of the \$8.10 levy will decrease to \$0 for FY23 compared to \$201,000 in FY22. So the total amount of debt supported by property taxes is \$1,061,750 in FY23 compared to \$862,160 in FY22. The debt service taxes remained fairly stable due to the City’s policy of only issuing replacement debt.

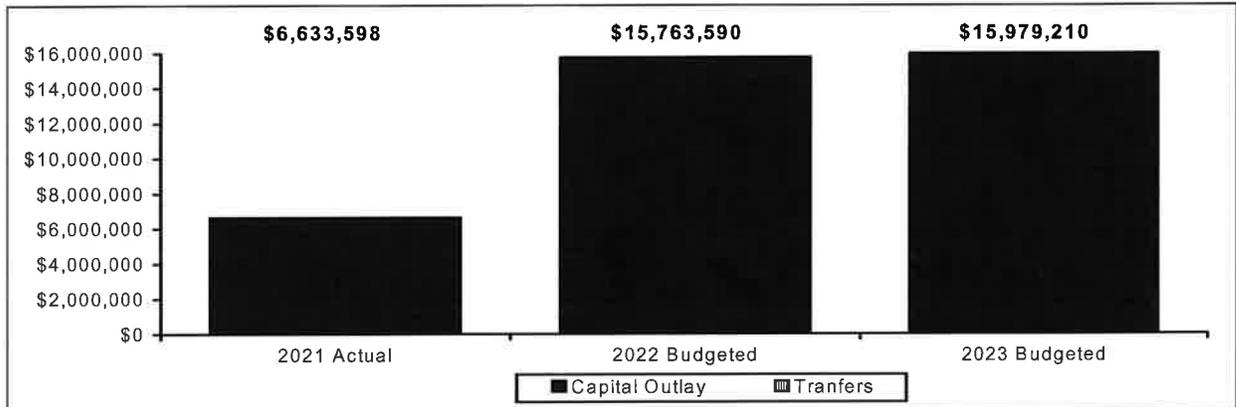
Budgeted debt service expenditures include the result of the transferring of TIF revenues to the funds providing the capital outlay for the infrastructure.

**GENERAL OBLIGATION BOND**



GO Bonds were sold in calendar year 2020 for FY19 & FY20 construction projects. Bonds will be sold again in calendar 2022 for FY21 and FY22 projects. Projects budgeted in FY23 include Cedar Heights Drive, Cedar River Recreation Improvements, and Main Street.

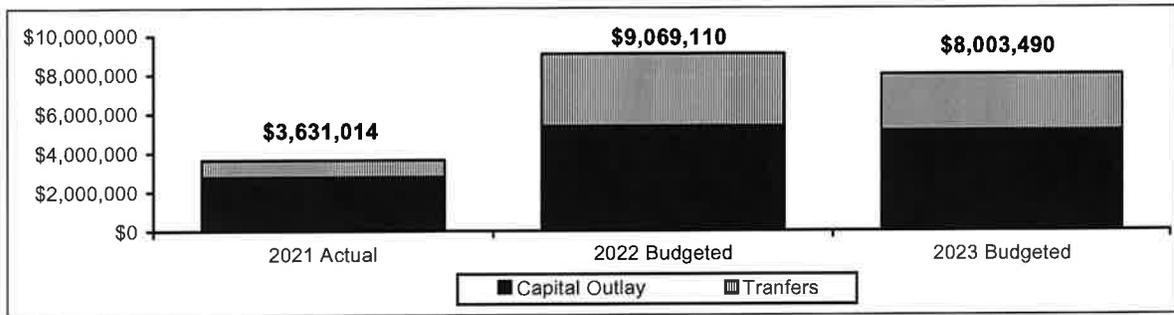
**TIF BOND FUND**



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.

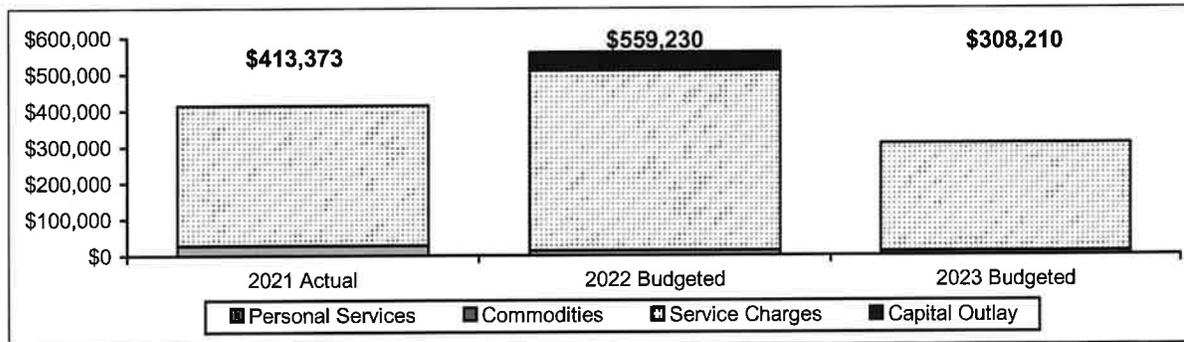
The City has completed the process of merging the 2 Industrial Parks into the Unified District. For FY18, a portion of this district expired. The City received \$3.1 million less in TIF revenues starting FY18. The effect of this will extend the payoff date of debt in that district and the City will need to review its economic development policies and incentives. In FY23, the City will continue to reserve \$1.3 million of the amount released for future economic development projects.

### CAPITAL PROJECTS



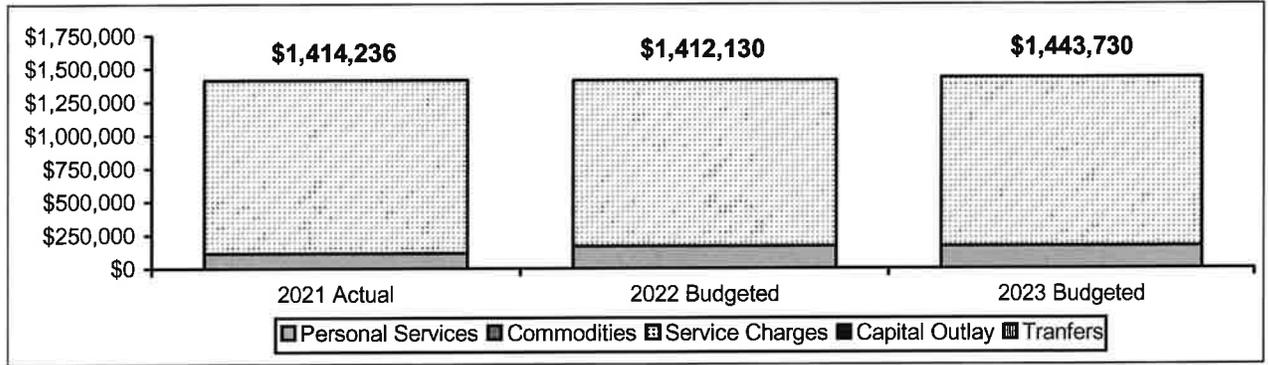
This budget can vary from year to year due to the timing of projects. In FY23, \$2.3 million is budgeted for City Hall Repurpose & Remodel and \$1.0 million is budgeted for the Cedar River Recreation Improvements. \$800,000 is being budgeted for the new financial system if costs for the system are more than budgeted in the data processing fund.

### BLOCK GRANT FUND



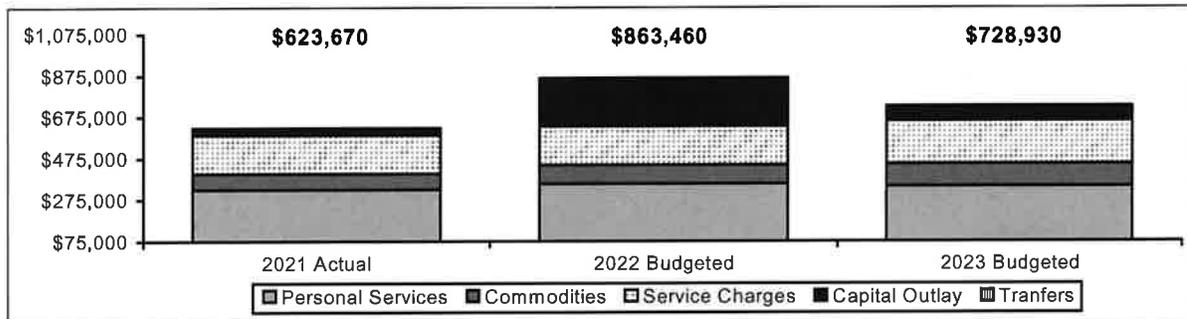
The Block Grant and HOME budget is based on subsidies provided by the Federal government. Early years of program funding were near \$600,000. That has gone down, with recent years steadily around \$300,000. The same has happened with HOME funds, which come through a consortium agreement with the City 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 FY23, there are changes in salary adjustments, insurance allocations, and data processing.

### VISITORS AND TOURISM SERVICES



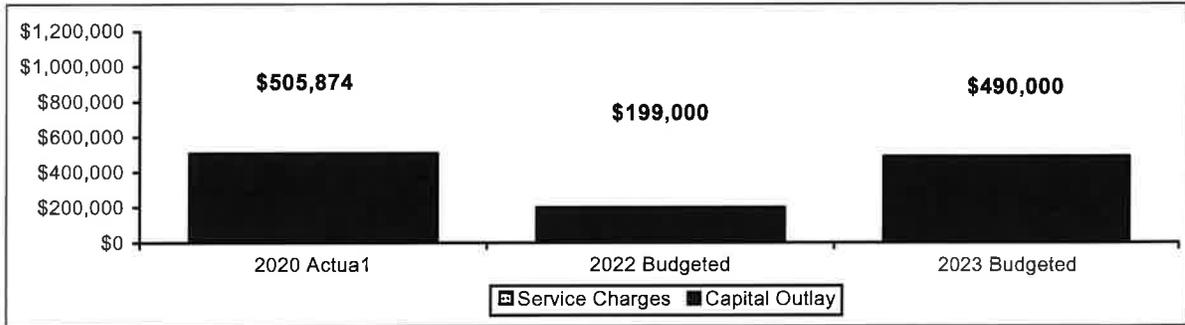
During FY01, the City Council approved reorganization for the Visitors and Tourism Bureau removing it from the Cedar Falls Chamber of Commerce control. This includes having the Bureau become a division of the City’s organizational structure.

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 FY23.

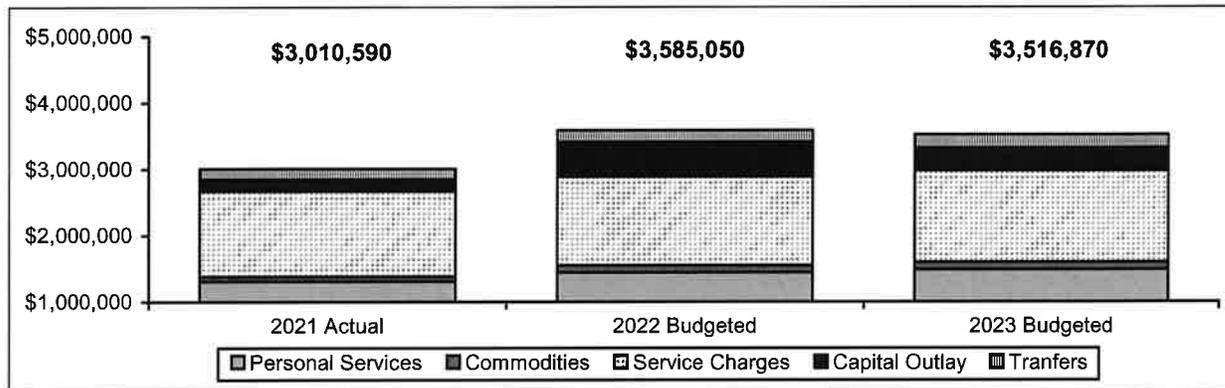
It was discussed at the FY22 Council goal setting, that if marketing incentives were necessary to try and recruit large events, these could occur upon approval by the City Administrator.

### CAPITAL RESERVES



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

### REFUSE FUND



**A. Public Works/Administration**

In FY23, 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.

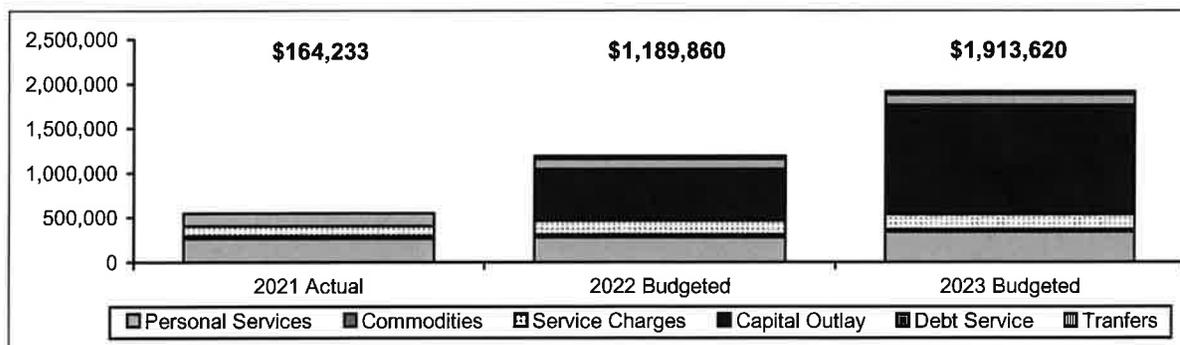
Interest in living in Cedar Falls and the development of new subdivisions continues to increase. While staff and equipment can manage our current curbside collection needs, an additional route may be required in the future to serve the community. Staff continues to research ways to stretch resources 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 FY23 one large truck is being budgeted. In addition, \$60,000 is being budgeted for a hook-truck chassis 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

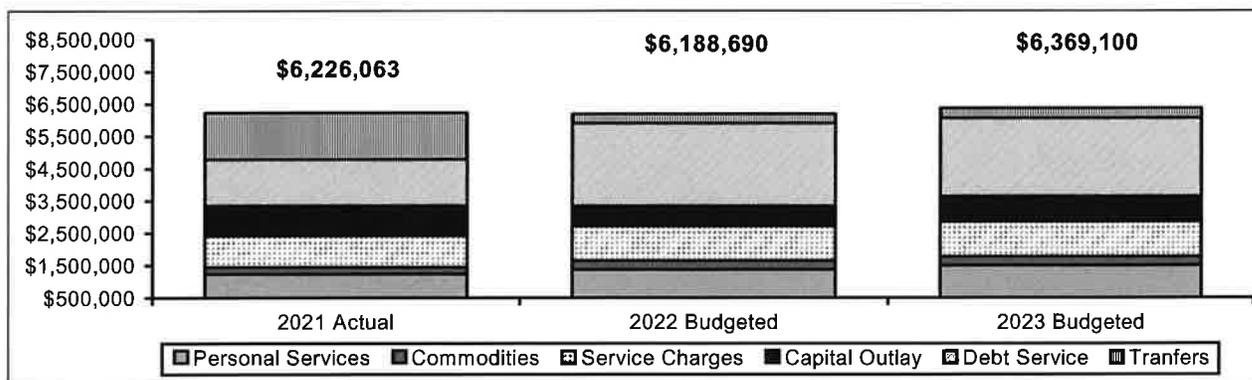


This was a new enterprise fund for the City in FY07. Federal and state mandates related to storm water runoff and water quality have forced the City to provide inspection and detection services. New ordinances were created in FY06 to establish the Storm Water Utility. By July 1, 2006, a rate structure 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 FY18, the rates were studied and increases of 5% each year for the next four years were adopted. Fee increases will need to be reviewed again in FY22.

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 is being budgeted. This is funded 30% from storm water funds and 70% from sewer funds.

### SEWER RENTAL FUND



#### A. O & M Sewer Section

Changes in this section of 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, \$150,000 was budgeted in FY22 and \$250,000 in FY23 for these improvements.

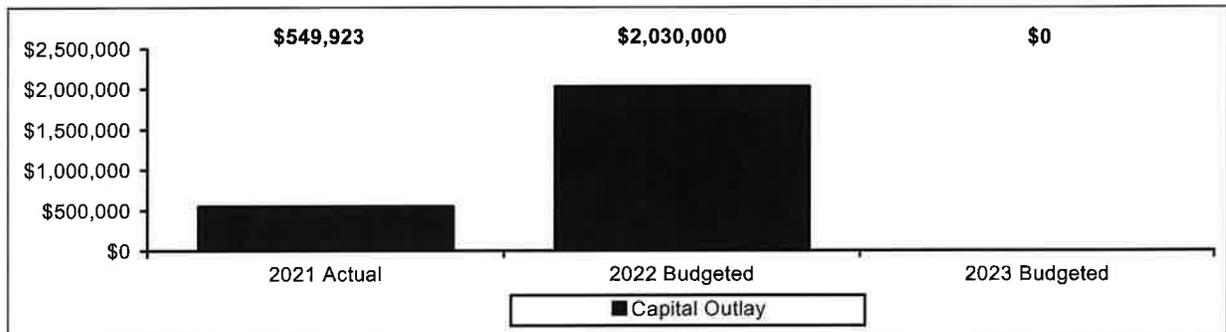
**B. Water Reclamation Section**

In FY07, one full-time position was transferred from this section to the Storm Water Utility. This was done due to the time the Water Reclamation will spend on collecting and testing water samples in conformance with federal mandates. This position will continue to be budgeted in the Storm Water Utility for FY23.

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<sup>rds</sup> of the farm will be received by the Sewer Fund for the portion of the land not used for disposal.

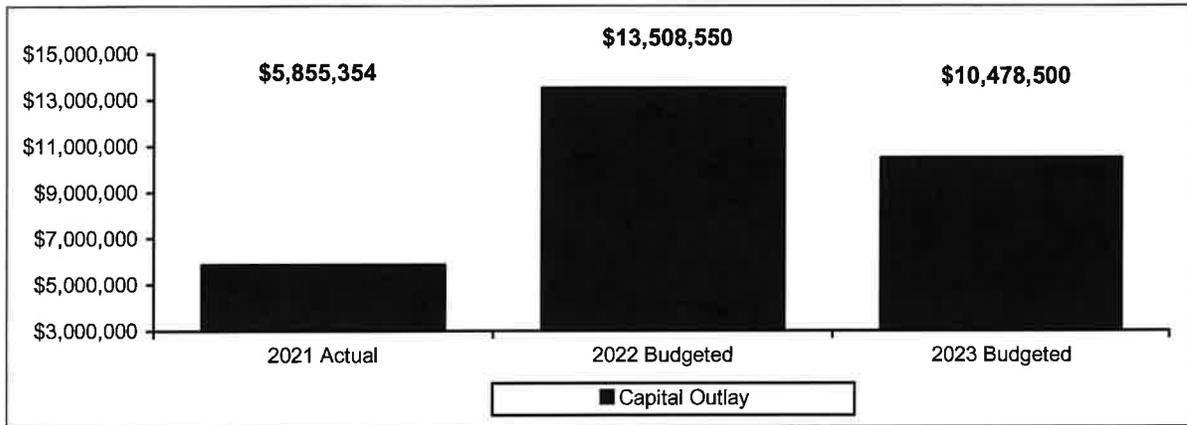
Debt service for the sewer fund will be \$2.4 million for FY23.

**SEWER REVENUE BOND**



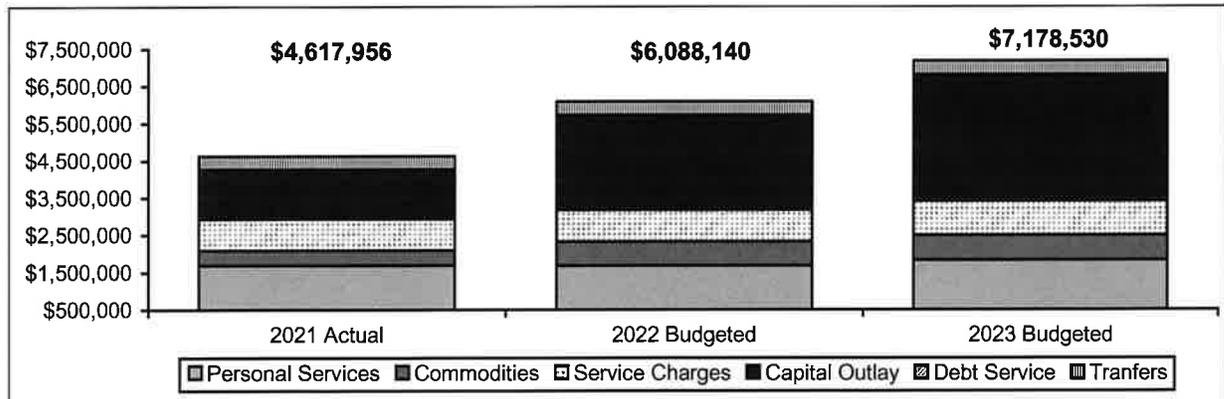
In 2012, 2013 and 2014 the Disinfection project was financed with a State Revolving Fund loan through the Iowa Finance Authority and internally. Financing was reviewed and it was determined using reserve funds invested at a lower interest rate is more cost effective. For FY22, \$2 million was being budgeted for various projects. Bonds were sold in 2018 to finance large projects in sewer. Other large projects are on the horizon as well. 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 FY21, Street Repair expended a total of \$117,871,658. \$119,640,950 in sales taxes were received. This revenue in addition to other project reimbursement revenues have resulted in a reserve balance. This reserve will be used to continue the program for 1-2 contract years if at some point the tax is not continued by voters. In addition, reserves over the next few years will be used to finance and cashflow several large street projects, including West 1<sup>st</sup> Street, Main Street, Cedar Heights Drive, Union Road, West 27<sup>th</sup>, and Greenhill Road and South Main Street intersection.

### STREET CONSTRUCTION FUND



#### A. O & M Street Section

This particular fund is one of the most volatile of the entire City funds due to legislation, which determines the Road Use Taxes, forwarded to the City of Cedar Falls by the State of Iowa. Reserves at the end of FY21 were at \$9.9 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.

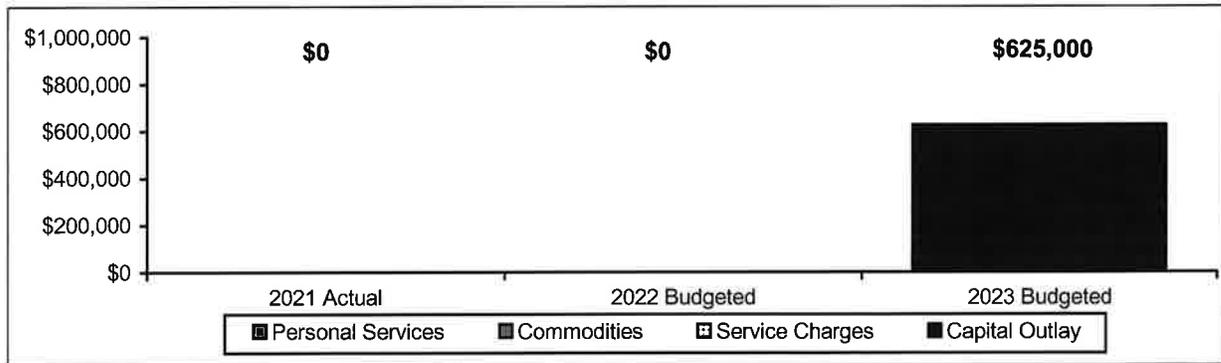
Funding for one full-time person in this section has also been transferred to the Storm Water Utility. This is to account for the time the street section spends on street sweeping. Sweeping streets helps to improve the quality of water runoff. For FY23, an additional full-time equipment operator is being budgeted. This position will work with a street crew to perform utility cut repairs and smaller projects such as manhole box cuts.

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, Greenhill Road, and Main Street.

**B. Traffic Operations Section**

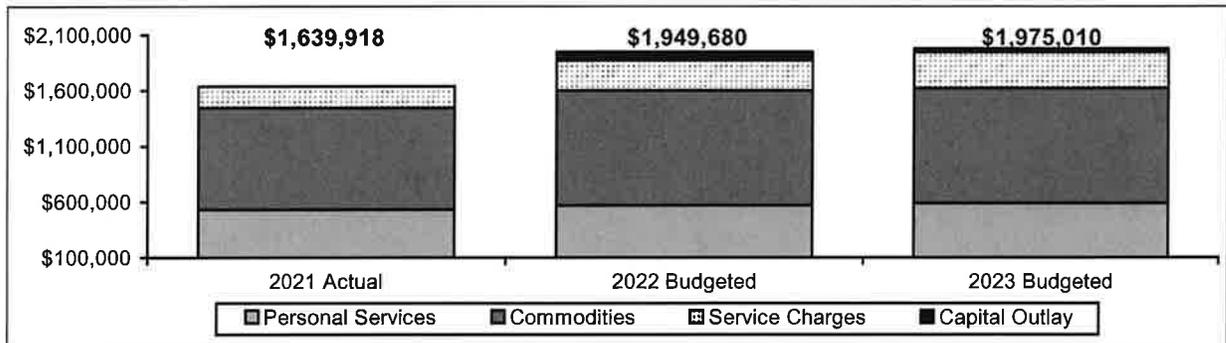
In FY23, there are changes in salary adjustments; insurance allocations, vehicle maintenance and data processing. A part-time signal technician is budgeted for FY23 to provide technical expertise in the traffic division. \$200,000 is budgeted in FY23 for signal upgrades.

**ARPA FUNDS**



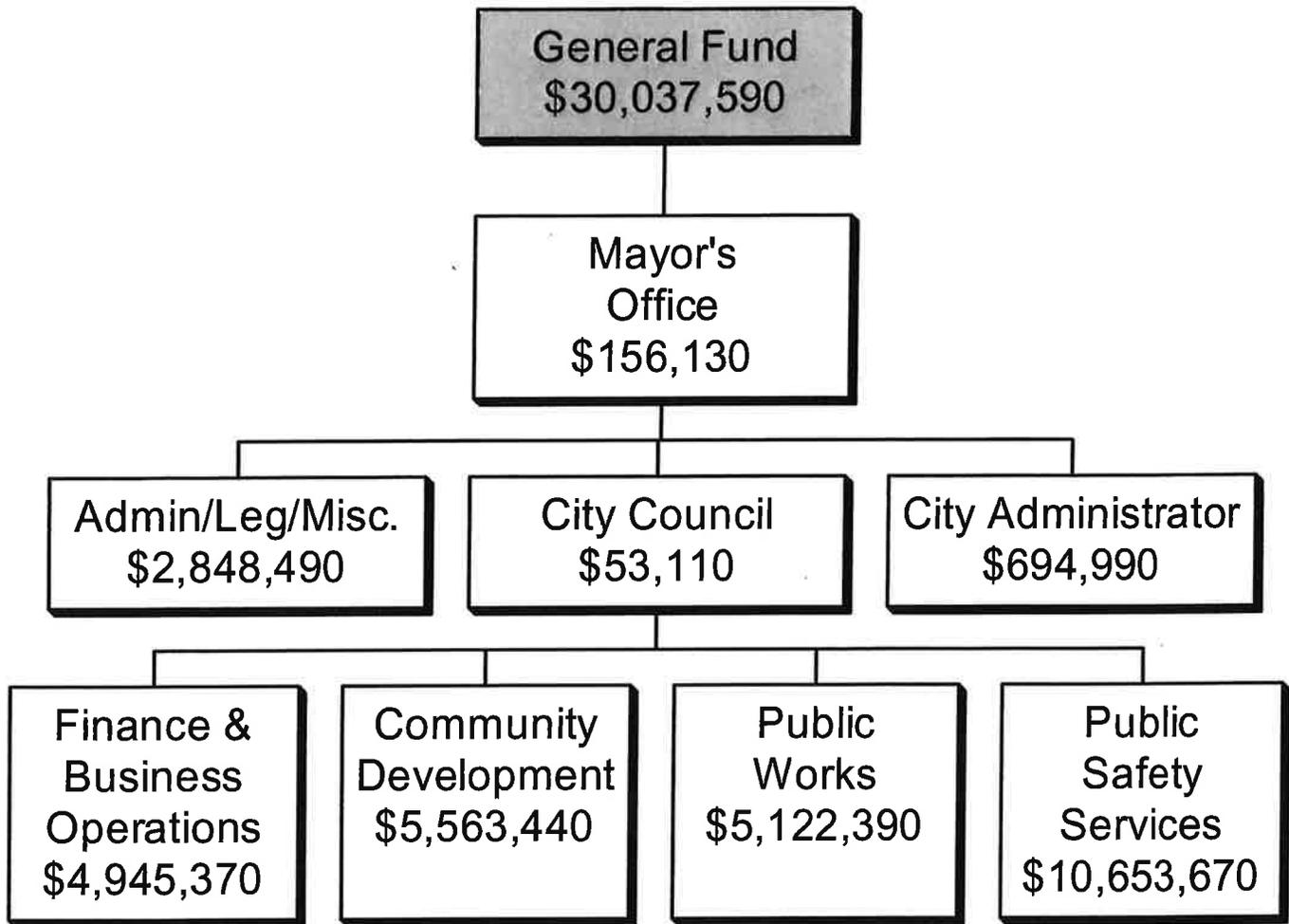
The City is anticipated to receive \$6.5 million under the Coronavirus State and Local Recovery Funds Program under the American Rescue Plan Act (ARPA). On the City’s 5-year Capital Improvement Program \$4.6 million is designated for the nutrient reduction improvement project and \$1.9 million is designated for sewer and stormwater costs on the Main Street project. Of this amount, \$625,000 is budgeted to be spent in FY23.

**VEHICLE MAINTENANCE FUND**



\$513,000 is budgeted in FY23 for fuel costs and \$30,000 is budgeted for refurbishing of vehicles. For FY21, a full-time mechanic position was budgeted and replaced two part-time positions. This full-time position continues to be budgeted in FY23.





**General Fund**

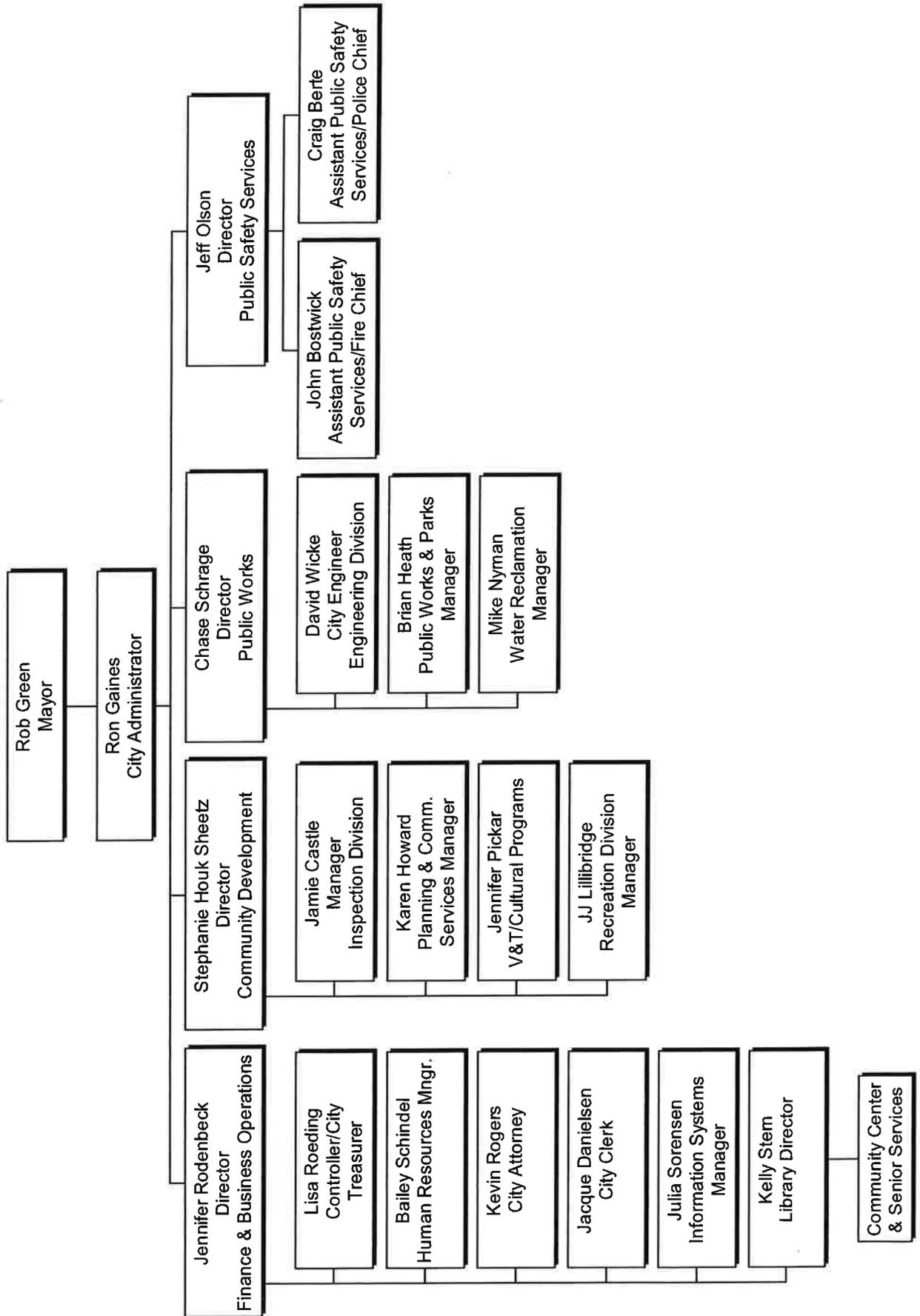
The General Fund is the City's primary operating fund. It accounts for the financial resources of the general government, except those required to be accounted for in another fund. The general government activities include:

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

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

Cemetery  
Golf  
Parks  
Public Buildings  
Fire  
Police

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



## GENERAL FUND SUMMARY

25-Jan-22

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
BEGINNING BALANCE	\$6,157,137	\$6,220,031	\$6,277,294	\$6,277,294	<b>\$6,277,294</b>	\$6,277,294	\$6,277,294
Total Revenues	\$25,797,184	\$29,194,163	\$27,827,670	\$27,667,247	<b>\$30,037,590</b>	\$30,753,620	\$31,378,020
Total Expenditures	\$25,734,290	\$29,136,899	\$27,827,670	\$27,667,247	<b>\$30,037,590</b>	\$30,753,620	\$31,378,020
<b>ENDING BALANCE</b>	<b>\$6,220,031</b>	<b>\$6,277,294</b>	<b>\$6,277,294</b>	<b>\$6,277,294</b>	<b>\$6,277,294</b>	<b>\$6,277,294</b>	<b>\$6,277,294</b>
% of Reserve	21.89%	22.56%	21.47%	20.90%	20.41%	20.01%	
Current Year Cash Added (Used)	\$62,894	\$57,264	\$0	\$0	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>

AUTHORIZED POSITIONS	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	146.93	149.51	148.96	148.96	<b>150.23</b>	151.23	152.23
Part-Time	76.24	80.11	77.47	77.47	<b>77.81</b>	77.08	76.35
<b>TOTAL</b>	<b>223.17</b>	<b>229.62</b>	<b>226.43</b>	<b>226.43</b>	<b>228.04</b>	<b>228.31</b>	<b>228.58</b>

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 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
General	\$15,471,076	\$16,111,618	\$15,881,640	\$15,722,824	<b>\$16,689,160</b>	\$17,189,820	\$17,705,510
Debt Service	867,817	675,799	661,100	654,489	<b>1,061,750</b>	1,269,000	1,266,650
Trust & Agency	1,586,428	2,688,332	4,182,400	2,523,273	<b>4,537,870</b>	4,879,360	5,343,180
Levy - Liability Insurance	251,764	260,810	125,020	123,770	<b>249,340</b>	256,820	264,510
Levy - MET Transit	410,279	434,205	442,820	438,392	<b>456,100</b>	469,780	483,870
Levy - Cedar Falls Band	34,313	35,566	35,000	34,650	<b>35,000</b>	35,000	35,000
Levy - Cedar Falls Library	517,737	540,034	530,350	525,047	<b>557,450</b>	574,170	591,390
Levy - EMA	390,539	454,316	539,730	539,730	<b>576,590</b>	593,870	611,690
<b>TOTAL</b>	<b>\$19,529,953</b>	<b>\$21,200,680</b>	<b>\$22,398,060</b>	<b>\$20,562,173</b>	<b>\$24,163,260</b>	<b>\$25,267,819</b>	<b>\$26,301,801</b>
<b>PROPERTY TAX RATE</b>	<b>10.95</b>	<b>11.43</b>	<b>11.38</b>	<b>11.38</b>	<b>11.67</b>		

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## GENERAL FUND REVENUES

25-Jan-22

Revenues	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Building Permits	771,125	1,385,319	900,000	883,410	<b>900,000</b>	900,000	900,000
Burial Permits	62,865	77,360	70,000	77,800	<b>70,000</b>	70,000	70,000
Business Licenses	4,025	6,230	6,000	5,700	<b>6,000</b>	6,000	6,000
Cafeteria Plan	0	0	15,000	0	<b>15,000</b>	15,000	15,000
Cemetery Lot Sales	51,660	47,665	50,000	50,000	<b>50,000</b>	50,000	50,000
Cigarette Permits	4,475	4,625	4,000	4,000	<b>4,000</b>	4,000	4,000
Code Enforcement	3,443	2,090	15,000	3,000	<b>5,000</b>	5,000	5,000
Cultural - Art Sho	0	0	50	50	<b>50</b>	100	100
Cultural - Fees	43,137	28,955	40,000	40,000	<b>40,000</b>	41,000	42,000
Cultural - Memberships	0	2,539	5,000	0	<b>5,000</b>	5,000	5,000
Cultural - Gift Shop Sales	1,119	1,397	5,000	6,000	<b>5,000</b>	5,000	5,000
Cultural - Art Work Sales	0	252	1,000	413	<b>1,000</b>	1,000	1,000
Donations - Cultural	4,992	13,690	1,000	0	<b>1,000</b>	1,000	1,000
Engineering Misc. Permits	0	0	15,000	15,000	<b>15,000</b>	15,000	15,000
Economic Development	11	15,810	5,000	5,000	<b>5,000</b>	5,000	5,000
Electrical Inspections	66,657	78,483	90,000	47,520	<b>90,000</b>	90,000	90,000
Engineering Design	0	0	400,000	0	<b>400,000</b>	400,000	400,000
Fire Protection - Rural	56,303	60,643	59,320	59,323	<b>65,680</b>	67,000	68,000
Fire Protection - UNI	563,719	638,519	680,710	680,710	<b>666,710</b>	687,360	708,990
Fire Receipts	10,534	15,310	15,000	15,480	<b>15,000</b>	15,000	15,000
Fire Commercial Inspections	45,422	22,640	45,000	45,000	<b>45,000</b>	45,000	45,000
Fire Hous. Inspect. Min. Rental	72,870	50,870	100,000	103,140	<b>100,000</b>	105,000	110,000
Golf Contract	7,179	8,188	30,000	7,211	<b>10,000</b>	10,000	10,000
Golf Concessions	0	0	0	0	<b>0</b>	0	0
Green Fees	0	0	0	0	<b>0</b>	0	0
Golf Pro Shop Rental	0	0	0	0	<b>0</b>	0	0
Grants - Cultural Services	33,481	56,031	30,000	30,000	<b>30,000</b>	30,000	30,000
Grants - Fire	0	0	3,000	3,000	<b>3,000</b>	3,000	3,000
Grants - Fire Equipment	6,123	1,734	1,000	5,200	<b>1,000</b>	1,000	1,000
Grants - Library	26,647	30,791	25,000	25,000	<b>25,000</b>	25,000	25,000
State Backfill	574,390	598,521	0	622,895	<b>521,500</b>	447,000	372,500
Grants - Parks & Recreation	4,895	7,130	20,000	20,000	<b>20,000</b>	20,000	20,000
Grants - Police Officer	53,703	50,002	30,000	93,696	<b>30,000</b>	30,000	20,000
Grants - Police Operations	21,179	978,328	15,000	12,360	<b>15,000</b>	15,000	15,000
Grants - Rec Trail	0	0	0	0	<b>0</b>	0	0
Interest - Cemetery	8,338	10,458	9,430	6,800	<b>5,030</b>	6,000	6,500
Interest - General	343,008	180,578	247,000	47,173	<b>40,560</b>	93,580	54,160
Library - Copy Machine	5,465	2,582	7,000	5,100	<b>7,000</b>	7,000	7,000
Library - County Tax	32,150	30,591	30,000	31,973	<b>30,000</b>	31,000	32,000
Library - Salary Reimbursement	731	203	0	0	<b>0</b>	0	0
Library - Fines & Fees	14,324	2,145	0	3,700	<b>0</b>	0	0
Library - Co-Lab Fees	243	105	0	0	<b>0</b>	0	0
Library - Lost & Paid Books	2,417	1,273	2,500	2,500	<b>2,500</b>	2,500	2,500
Library - Open Access Funds	13,529	13,061	12,000	12,000	<b>12,000</b>	12,000	12,000
Library - Friends/Endowment Reimburs.	127,280	150,999	60,000	60,000	<b>60,000</b>	60,000	60,000
Library - Donations & Sponsorship	1,283	2,197	30,000	14,695	<b>30,000</b>	30,000	30,000
Liquor Licenses	59,762	12,734	60,000	75,880	<b>60,000</b>	60,000	60,000
Marker Permits	3,900	4,290	5,000	5,000	<b>5,000</b>	5,000	5,000
Mechanical Inspections	80,530	94,600	90,000	85,580	<b>90,000</b>	90,000	90,000
Miscellaneous Permits	31,404	35,231	25,000	25,000	<b>20,000</b>	25,000	25,000
Miscellaneous Receipts	58,140	34,444	60,000	57,860	<b>50,000</b>	60,000	60,000

Revenues	Actual 2019/2020	Actual 2020/2021	Budgeted 2020/2021	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Park Receipts	5,961	1,789	5,000	5,600	<b>5,000</b>	5,000	5,000
Paw Park Permits	3,344	3,074	4,000	4,000	<b>4,000</b>	4,000	4,000
Pet Licenses	6,024	7,149	7,000	7,120	<b>7,000</b>	7,000	7,000
Planning & Zoning Fees	33,310	37,712	35,000	43,725	<b>35,000</b>	35,000	40,000
Plumbing & Refrigeration Inspections	76,598	89,411	95,000	60,750	<b>95,000</b>	95,000	95,000
Police Fines & Forfeiture	149,801	108,530	125,000	103,455	<b>125,000</b>	125,000	125,000
Police Receipts	56,004	44,079	35,000	35,000	<b>35,000</b>	35,000	35,000
Public Buildings	76	1,610	5,000	1,500	<b>2,000</b>	2,000	2,000
Recreation Receipts	432,300	299,608	675,000	478,063	<b>675,000</b>	680,000	685,000
Subdivision Inspections	79,923	22,441	83,000	83,000	<b>83,000</b>	85,000	87,000
Swimming Pool Receipts	373,925	465,138	550,000	701,797	<b>550,000</b>	560,000	570,000
Tax - Agricultural Land	20,670	18,022	19,220	19,028	<b>19,380</b>	19,500	20,000
Tax - Hotel/Motel - Cultural	132,283	128,223	74,370	131,700	<b>136,000</b>	136,000	136,000
Tax - Hotel/Motel - Tourism Office	19,453	18,856	10,940	10,940	<b>20,000</b>	20,000	20,000
Tax - Hotel/Motel - Tourism Admin.	25,000	25,000	12,500	12,500	<b>0</b>	0	0
Tax - Hotel/Motel - Visitor/Tour	389,068	377,126	218,750	396,200	<b>400,000</b>	400,000	400,000
Tax - Hotel/Motel - Tourism Fund	70,032	67,883	39,380	69,700	<b>94,000</b>	94,000	94,000
Tax - Hotel/Motel - Park Imprv	70,032	66,481	39,380	69,000	<b>72,000</b>	72,000	72,000
Tax - Hotel/Motel - CV Soccer	10,000	10,000	5,000	5,000	<b>10,000</b>	10,000	10,000
Tax - Hotel/Motel - Park/Rec Capital	23,360	22,970	15,310	24,020	<b>28,000</b>	28,000	28,000
Tax - Hotel/Motel - Tr. Maint./Res.	38,907	37,713	21,870	39,320	<b>40,000</b>	40,000	40,000
Tax - Mobile Home	25,046	29,229	31,000	42,891	<b>31,000</b>	31,000	31,000
Tax - Property - General	15,471,076	16,111,618	15,881,640	15,722,824	<b>16,689,160</b>	17,189,820	17,705,510
Tax - Property - Insurance	251,764	260,810	125,020	123,770	<b>249,340</b>	256,820	264,510
Tax - Property - Transit	410,279	434,205	442,820	438,392	<b>456,100</b>	469,780	483,870
Tax - Property - Band	34,313	35,566	35,000	34,650	<b>35,000</b>	35,000	35,000
Tax - Property - Library	517,737	540,034	530,350	525,047	<b>557,450</b>	574,170	591,390
Tax - Property - EMA	390,539	454,316	539,730	539,730	<b>576,590</b>	593,870	611,690
Transfer - Leg/Admin/Mgt	604,780	702,160	747,080	747,080	<b>805,960</b>	830,130	855,030
Transfer - Econ. Dev.	14,330	50,571	0	0	<b>0</b>	0	0
Transfer - Public Bldg. Maint.	77,842	79,332	78,020	78,020	<b>78,540</b>	80,900	83,330
Transfer - Street Lighting	0	0	0	0	<b>0</b>	0	0
Transfer - Trust & Agency	1,177,944	2,656,512	2,483,090	2,458,259	<b>3,101,780</b>	3,194,830	3,290,680
Transfer - Utilities General	1,467,580	1,132,314	1,500,000	1,200,000	<b>1,400,000</b>	1,400,000	1,400,000
UNI Loan Repayment	15,000	15,000	15,000	15,000	<b>15,000</b>	15,000	15,000
Utility Tax Replacement	50,426	81,070	29,190	142,798	<b>34,260</b>	34,260	34,260
Cash (Added)/Used *	(62,894)	(57,264)	0	0	<b>0</b>	0	0
<b>TOTAL REVENUES</b>	<b>\$25,734,290</b>	<b>\$29,136,899</b>	<b>\$27,827,670</b>	<b>\$27,667,247</b>	<b>\$30,037,590</b>	<b>\$30,753,620</b>	<b>\$31,378,020</b>

**GENERAL FUND EXPENDITURES**

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Admin./Leg./Misc.	\$2,801,316	\$6,288,257	\$2,578,160	\$2,763,069	<b>\$2,848,490</b>	\$2,494,520	\$2,840,980
City Council	\$47,783	\$49,275	\$52,410	\$49,845	<b>\$53,110</b>	\$54,700	\$56,330
Mayor's Office	139,548	141,492	152,190	161,676	<b>156,130</b>	160,310	164,610
City Administrator	440,615	494,619	658,710	625,142	<b>694,990</b>	709,920	725,300
Finance & Business Op. Admin	0	264,457	291,080	283,040	<b>400,570</b>	314,660	323,500
Financial Services	921,946	771,182	461,240	448,024	<b>417,710</b>	429,260	440,640
Human Resources	0	0	597,450	534,409	<b>857,620</b>	874,650	892,190
Legal Services	524,536	537,637	395,670	391,028	<b>414,810</b>	421,320	428,030
Public Records	285,355	309,636	334,790	311,330	<b>318,220</b>	326,880	335,800
Street Lighting	0	0	0	0	<b>0</b>	0	0
Library Services *	2,054,165	2,280,358	2,321,340	2,290,738	<b>2,536,440</b>	2,604,500	2,652,460
Community Development Admin.	187,080	829,719	645,380	714,351	<b>857,660</b>	1,163,600	1,169,620
Engineering Services	1,557,228	1,405,533	1,728,120	1,591,829	<b>1,759,200</b>	1,805,630	1,853,440
Inspection Services	895,835	866,743	997,780	919,632	<b>1,066,180</b>	1,093,470	1,121,580
Planning/Community Services	592,773	648,519	820,160	784,209	<b>960,190</b>	1,267,120	1,244,650
CD Admin-MOP	749,307	0	0	0	<b>0</b>	0	0
Cultural Services	444,800	404,952	525,470	480,659	<b>582,040</b>	560,210	572,740
Cemetery Section	313,813	299,461	372,690	394,811	<b>457,940</b>	467,140	477,640
Golf Section	45,132	35,131	26,650	37,130	<b>35,160</b>	35,160	35,160
Park Section	1,477,860	1,548,583	1,685,350	1,779,716	<b>1,839,130</b>	1,787,620	1,817,990
Recreation Services	1,654,504	1,549,423	1,994,080	2,297,376	<b>2,097,370</b>	2,136,990	2,177,800
Public Buildings	726,732	959,888	843,220	826,882	<b>1,030,960</b>	1,009,150	912,460
Fire Department	4,085,446	3,591,685	3,876,290	3,869,129	<b>3,933,340</b>	4,004,800	4,106,030
Police Department	5,788,516	5,860,349	6,469,440	6,113,220	<b>6,720,330</b>	7,032,010	7,029,070
<b>TOTAL EXPENDITURES</b>	<b>\$25,734,290</b>	<b>\$29,136,899</b>	<b>\$27,827,670</b>	<b>\$27,667,247</b>	<b>\$30,037,590</b>	<b>\$30,753,620</b>	<b>\$31,378,020</b>

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

## GENERAL FUND REVENUES

Revenues	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b><u>Taxes Levied on Property</u></b>							
Tax - Property - General	\$15,471,076	\$16,111,618	\$15,881,640	\$15,722,824	<b>\$16,689,160</b>	\$17,189,820	\$17,705,510
Tax - Property - Insurance	251,764	260,810	125,020	123,770	<b>249,340</b>	256,820	264,510
Tax - Property - Transit	410,279	434,205	442,820	438,392	<b>456,100</b>	469,780	483,870
Tax - Property - Band	34,313	35,566	35,000	34,650	<b>35,000</b>	35,000	35,000
Tax - Property - Library	517,737	540,034	530,350	525,047	<b>557,450</b>	574,170	591,390
Tax - Property - EMA	390,539	454,316	539,730	539,730	<b>576,590</b>	593,870	611,690
Tax - Agricultural Land	20,670	18,022	19,220	19,028	<b>19,380</b>	19,500	20,000
<b>Total Taxes Levied on Property</b>	<b>17,096,378</b>	<b>17,854,571</b>	<b>17,573,780</b>	<b>17,403,440</b>	<b>18,583,020</b>	<b>19,138,960</b>	<b>19,711,970</b>
<b><u>Other City Taxes</u></b>							
Tax - Hotel/Motel - Cultural	\$132,283	\$128,223	\$74,370	\$131,700	<b>\$136,000</b>	\$136,000	\$136,000
Tax - Hotel/Motel - Tourism Office	19,453	18,856	10,940	10,940	<b>20,000</b>	20,000	20,000
Tax - Hotel/Motel - Tourism Admin.	25,000	25,000	12,500	12,500	<b>0</b>	0	0
Tax - Hotel/Motel - Tourism Fund	70,032	67,883	39,380	69,700	<b>94,000</b>	94,000	94,000
Tax - Hotel/Motel - Carryover Tourism	0	0	0	0	<b>0</b>	0	0
Tax - Hotel/Motel - Park Imprv	70,032	66,481	39,380	69,000	<b>72,000</b>	72,000	72,000
Tax - Hotel/Motel - Visitor/Tour	389,068	377,126	218,750	396,200	<b>400,000</b>	400,000	400,000
Tax - Hotel/Motel - CV Soccer	10,000	10,000	5,000	5,000	<b>10,000</b>	10,000	10,000
Tax - Hotel/Motel - Tr. Maint./Res.	38,907	37,713	21,870	39,320	<b>40,000</b>	40,000	40,000
Tax - Hotel/Motel HLS Capital	23,360	22,970	15,310	24,020	<b>28,000</b>	28,000	28,000
Tax - Mobile Home	25,046	29,229	31,000	42,891	<b>31,000</b>	31,000	31,000
Utility Tax Replacement	50,426	81,070	29,190	142,798	<b>34,260</b>	34,260	34,260
<b>Total Other City Taxes</b>	<b>\$853,609</b>	<b>\$864,550</b>	<b>\$497,690</b>	<b>\$944,069</b>	<b>\$865,260</b>	<b>\$865,260</b>	<b>\$865,260</b>
<b><u>Licenses and Permits</u></b>							
Building Permits	\$771,125	\$1,385,319	\$900,000	\$883,410	<b>\$900,000</b>	\$900,000	\$900,000
Burial Permits	62,865	77,360	70,000	77,800	<b>70,000</b>	70,000	70,000
Business Licenses	4,025	6,230	6,000	5,700	<b>6,000</b>	6,000	6,000
Cigarette Permits	4,475	4,625	4,000	4,000	<b>4,000</b>	4,000	4,000
Marker Permits	3,900	4,290	5,000	5,000	<b>5,000</b>	5,000	5,000
Miscellaneous Permits	31,404	35,231	25,000	25,000	<b>20,000</b>	25,000	25,000
Miscellaneous Engineering Permits	0	0	15,000	15,000	<b>15,000</b>	15,000	15,000
Pet Licenses	6,024	7,149	7,000	7,120	<b>7,000</b>	7,000	7,000
Paw Park Permits	3,344	3,074	4,000	4,000	<b>4,000</b>	4,000	4,000
<b>Total Licenses and Permits</b>	<b>\$887,162</b>	<b>\$1,523,278</b>	<b>\$1,036,000</b>	<b>\$1,027,030</b>	<b>\$1,031,000</b>	<b>\$1,036,000</b>	<b>\$1,036,000</b>
<b><u>Use of Money and Property</u></b>							
Interest - Cemetery	\$8,338	\$10,458	\$9,430	\$6,800	<b>\$5,030</b>	\$6,000	\$6,500
Interest - General	343,008	180,578	247,000	47,173	<b>40,560</b>	93,580	54,160
<b>Total Use of Money &amp; Prop</b>	<b>\$351,346</b>	<b>\$191,036</b>	<b>\$256,430</b>	<b>\$53,973</b>	<b>\$45,590</b>	<b>\$99,580</b>	<b>\$60,660</b>
<b><u>Intergovernmental - State Shared Revenues</u></b>							
Liquor Licenses	59,762	12,734	60,000	75,880	<b>60,000</b>	60,000	60,000
<b>Total Inter - St Shared Rev</b>	<b>\$59,762</b>	<b>\$12,734</b>	<b>\$60,000</b>	<b>\$75,880</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b><u>Intergovernmental-Other State Grants &amp; Reimbursements</u></b>							
Grants-Cultural Services	\$33,481	\$56,031	\$30,000	\$30,000	<b>\$30,000</b>	\$30,000	\$30,000
Grants-Fire Equipment	6,123	1,734	1,000	5,200	<b>1,000</b>	1,000	1,000
Grants-Fire	0	0	3,000	3,000	<b>3,000</b>	3,000	3,000
Grants-Golf	0	0	0	0	<b>0</b>	0	0
Grants-Library	26,647	30,791	25,000	25,000	<b>25,000</b>	25,000	25,000
Grants- State Backfill	574,390	598,521	0	622,895	<b>521,500</b>	447,000	372,500
Grants-Park and Rec	4,895	7,130	20,000	20,000	<b>20,000</b>	20,000	20,000
Grants-Rec Trail	0	0	0	0	<b>0</b>	0	0
Grants-Police Officer	53,703	50,002	30,000	93,696	<b>30,000</b>	30,000	20,000
Grants-Police Operations	21,179	978,328	15,000	12,360	<b>15,000</b>	15,000	15,000
<b>Total St. Grants &amp; Reimb.</b>	<b>\$720,417</b>	<b>\$1,722,537</b>	<b>\$124,000</b>	<b>\$812,151</b>	<b>\$645,500</b>	<b>\$571,000</b>	<b>\$486,500</b>

Revenues	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b><u>Intergovernmental-Local</u></b>							
Fire Protection - Rural	\$56,303	\$60,643	\$59,320	\$59,323	\$65,680	\$67,000	\$68,000
Fire Protection - UNI	563,719	638,519	680,710	680,710	666,710	687,360	708,990
Library - County Tax	32,150	30,591	30,000	31,973	30,000	31,000	32,000
Transfer - Utilities - General	1,467,580	1,132,314	1,500,000	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
<b>Total Local Intergovernment</b>	<b>\$2,149,082</b>	<b>\$1,927,639</b>	<b>\$2,285,030</b>	<b>\$1,987,006</b>	<b>\$2,177,390</b>	<b>\$2,200,360</b>	<b>\$2,223,990</b>
<b>Total Intergovernmental</b>	<b>\$2,929,261</b>	<b>\$3,662,909</b>	<b>\$2,469,030</b>	<b>\$2,875,037</b>	<b>\$2,882,890</b>	<b>\$2,831,360</b>	<b>\$2,770,490</b>
<b><u>Charges for Services</u></b>							
Cemetery Lot Sales	51,660	47,665	50,000	50,000	50,000	50,000	50,000
Code Enforcement	3,443	2,090	15,000	3,000	5,000	5,000	5,000
Cultural - Art Sho	0	0	50	50	50	100	100
Cultural - Fees	43,137	28,955	40,000	40,000	40,000	41,000	42,000
Cultural - Memberships	0	2,539	5,000	0	5,000	5,000	5,000
Cultural - Bus Tour Fees	0	0	0	3,200	0	0	0
Cultural - Product Fees	1,119	1,397	5,000	6,000	5,000	5,000	5,000
Cultural - New Program Sponsors	0	252	1,000	413	1,000	1,000	1,000
Economic Development	11	15,810	5,000	5,000	5,000	5,000	5,000
Electrical Inspections	66,657	78,483	90,000	47,520	90,000	90,000	90,000
Fire Receipts	10,534	15,310	15,000	15,480	15,000	15,000	15,000
Fire Commercial Inspections	45,422	22,640	45,000	45,000	45,000	45,000	45,000
Golf Contract	7,179	8,188	30,000	7,211	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	72,870	50,870	100,000	103,140	100,000	105,000	110,000
Library - Copy Machine	5,465	2,582	7,000	5,100	7,000	7,000	7,000
Library - Director Salary Reimburse.	731	203	0	0	0	0	0
Library - Fines & Fees	14,324	2,145	0	3,700	0	0	0
Library - Lost & Paid Books	2,417	1,273	2,500	2,500	2,500	2,500	2,500
Library - Open Access Funds	13,529	13,061	12,000	12,000	12,000	12,000	12,000
Library - Friends Reimbursement	127,280	150,999	60,000	60,000	60,000	60,000	60,000
Library - Donations & Sponsorship	1,283	2,197	30,000	14,695	30,000	30,000	30,000
Mechanical Inspections	80,530	94,600	90,000	85,580	90,000	90,000	90,000
Park Receipts	5,961	1,789	5,000	5,600	5,000	5,000	5,000
Planning & Zoning Fees	33,310	37,712	35,000	43,725	35,000	35,000	40,000
Plumbing Inspections	76,598	89,411	95,000	60,750	95,000	95,000	95,000
Police Receipts	56,004	44,079	35,000	35,000	35,000	35,000	35,000
Print Shop Receipts	0	0	0	0	0	0	0
Recreation Receipts	432,300	299,608	675,000	478,063	675,000	680,000	685,000
Subdivin Inspections	79,923	22,441	83,000	83,000	83,000	85,000	87,000
Swimming Pool Receipts	373,925	465,138	550,000	701,797	550,000	560,000	570,000
<b>Total Charges for Services</b>	<b>1,605,853</b>	<b>1,501,541</b>	<b>2,080,550</b>	<b>1,917,524</b>	<b>2,050,550</b>	<b>2,073,600</b>	<b>2,101,600</b>
<b><u>Miscellaneous</u></b>							
Cafeteria Plan	\$0	\$0	\$15,000	\$0	\$15,000	\$15,000	\$15,000
Donations - Cultural Equipment	4,992	13,690	1,000	0	1,000	1,000	1,000
Miscellaneous Receipts	58,140	34,444	60,000	57,860	50,000	60,000	60,000
Fines & Forfeitures	149,801	108,530	125,000	103,455	125,000	125,000	125,000
Public Buildings	76	1,610	5,000	1,500	2,000	2,000	2,000
<b>Total Miscellaneous</b>	<b>\$213,009</b>	<b>\$158,274</b>	<b>\$206,000</b>	<b>\$162,815</b>	<b>\$193,000</b>	<b>\$203,000</b>	<b>\$203,000</b>
<b><u>Transfers</u></b>							
Engineering Design	\$0	\$0	\$400,000	\$0	\$400,000	\$400,000	\$400,000
Transfer - Leg/Admin/Mgt	604,780	702,160	747,080	747,080	805,960	830,130	855,030
Transfer - Public Bldg. Maint.	77,842	79,332	78,020	78,020	78,540	80,900	83,330
Transfer - Street Lighting	0	0	0	0	0	0	0
Transfer - Trust & Agency	1,177,944	2,656,512	2,483,090	2,458,259	3,101,780	3,194,830	3,290,680
<b>Total Transfers</b>	<b>\$1,860,566</b>	<b>\$3,438,004</b>	<b>\$3,708,190</b>	<b>\$3,283,359</b>	<b>\$4,386,280</b>	<b>\$4,505,860</b>	<b>\$4,629,040</b>
<b>Total Revenues</b>	<b>\$25,797,184</b>	<b>\$29,194,163</b>	<b>\$27,827,670</b>	<b>\$27,667,247</b>	<b>\$30,037,590</b>	<b>\$30,753,620</b>	<b>\$31,378,020</b>

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**CITY OF CEDAR FALLS  
REVENUE SUMMARY  
GENERAL FUND  
FOR FISCAL YEARS 2020 – 2025**

**TAXES LEVIED ON PROPERTY** – In FY23, the state of Iowa decreased the rollback of assessed value on residential property from 56.41% to 54.13% to arrive at taxable valuation. Assessed valuations in the City of Cedar Falls increased by \$244,567,238. Taxable valuations, increased by \$100,320,179 due to the reassessment by Black Hawk County of residential property county-wide and releasing some of the Downtown TIF revenue. The increase in taxable value resulted in a increase in General Fund property tax revenues of \$807,520 in FY23.

**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.

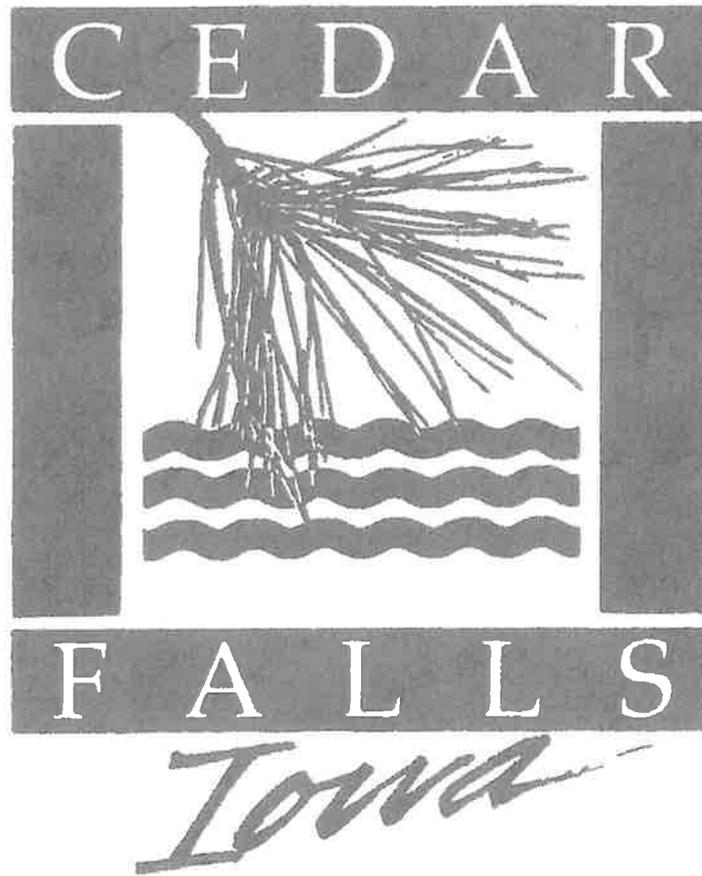
**INTERGOVERNMENTAL/STATE SHARED REVENUE** – Personal Property Tax Replacement and Population Allocation are shared revenues from the State general fund and are distributed to the cities based on population. After the City's budget was certified in FY04, the state legislature cut this funding to cities. 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 \$8.10 limit.



Genfund

25-Jan-22

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
CITY COUNCIL**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	1,155,749	2,234,233	158,220	869,694	<b>679,720</b>	640,550	558,256
General	44,295	71,336	212,374	102,068	<b>158,254</b>	191,628	207,719
Property Tax	1,649,055	4,031,963	2,259,976	1,841,151	<b>2,063,626</b>	1,717,042	2,131,336
<b>Total</b>	<b>\$2,849,099</b>	<b>\$6,337,532</b>	<b>\$2,630,570</b>	<b>\$2,812,914</b>	<b>\$2,901,600</b>	<b>\$2,549,220</b>	<b>\$2,897,310</b>
<b>% Of Total Property Tax Levy</b>	8.23%	18.32%	10.09%	8.33%	<b>8.54%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	47,783	49,275	52,410	49,845	<b>53,110</b>	54,700	56,330
Commodities	32,243	29,392	0	29,400	<b>0</b>	0	0
Service Charges	797,824	869,402	927,160	719,669	<b>1,026,990</b>	1,047,520	1,068,480
Capital Outlay	0	0	1,450,000	1,700,000	<b>1,821,500</b>	1,447,000	1,772,500
Transfer	1,971,249	5,389,463	201,000	314,000	<b>0</b>	0	0
<b>Total</b>	<b>\$2,849,099</b>	<b>\$6,337,532</b>	<b>\$2,630,570</b>	<b>\$2,812,914</b>	<b>\$2,901,600</b>	<b>\$2,549,220</b>	<b>\$2,897,310</b>

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
MAYOR**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	127,264	114,658	36,800	63,502	<b>36,800</b>	70,810	72,934
General	3,198	1,114	10,052	5,412	<b>9,300</b>	9,458	8,057
Property Tax	9,087	25,720	105,338	92,763	<b>110,030</b>	80,042	83,619
<b>Total</b>	<b>\$139,548</b>	<b>\$141,492</b>	<b>\$152,190</b>	<b>\$161,676</b>	<b>\$156,130</b>	<b>\$160,310</b>	<b>\$164,610</b>
<b>% Of Total Property Tax Levy</b>	0.05%	0.12%	0.47%	0.42%	<b>0.46%</b>		

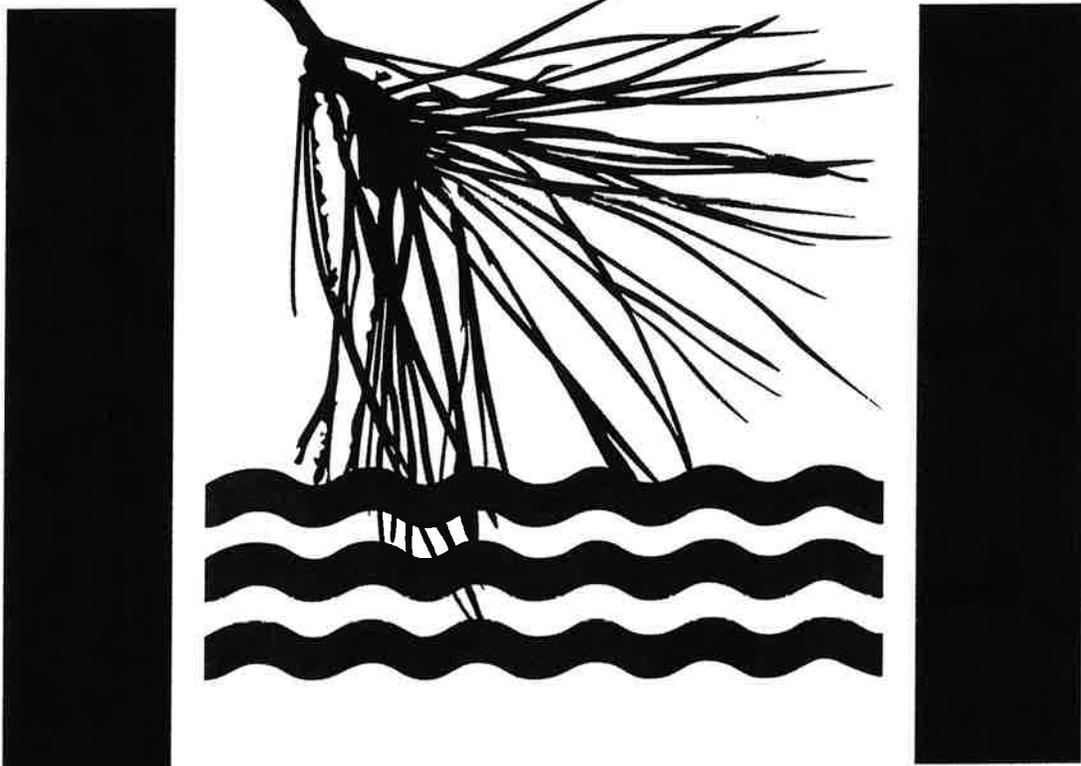
Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	130,138	131,950	137,080	149,967	<b>139,240</b>	143,420	147,720
Commodities	712	1,067	3,800	1,267	<b>3,800</b>	3,800	3,800
Service Charges	8,698	8,475	10,810	9,942	<b>12,590</b>	12,590	12,590
Capital Outlay	0	0	500	500	<b>500</b>	500	500
<b>Total</b>	<b>\$139,548</b>	<b>\$141,492</b>	<b>\$152,190</b>	<b>\$161,676</b>	<b>\$156,130</b>	<b>\$160,310</b>	<b>\$164,610</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	1.08	1.08	1.10	1.10	<b>1.10</b>	1.10	1.10
Part-Time	0.00	0.00	0.00	0.00	<b>0.00</b>	0.00	0.00
<b>Total</b>	<b>1.08</b>	<b>1.08</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>

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

City  
Administrator  
\$694,990

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*Iowa*

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
CITY ADMINISTRATOR**

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

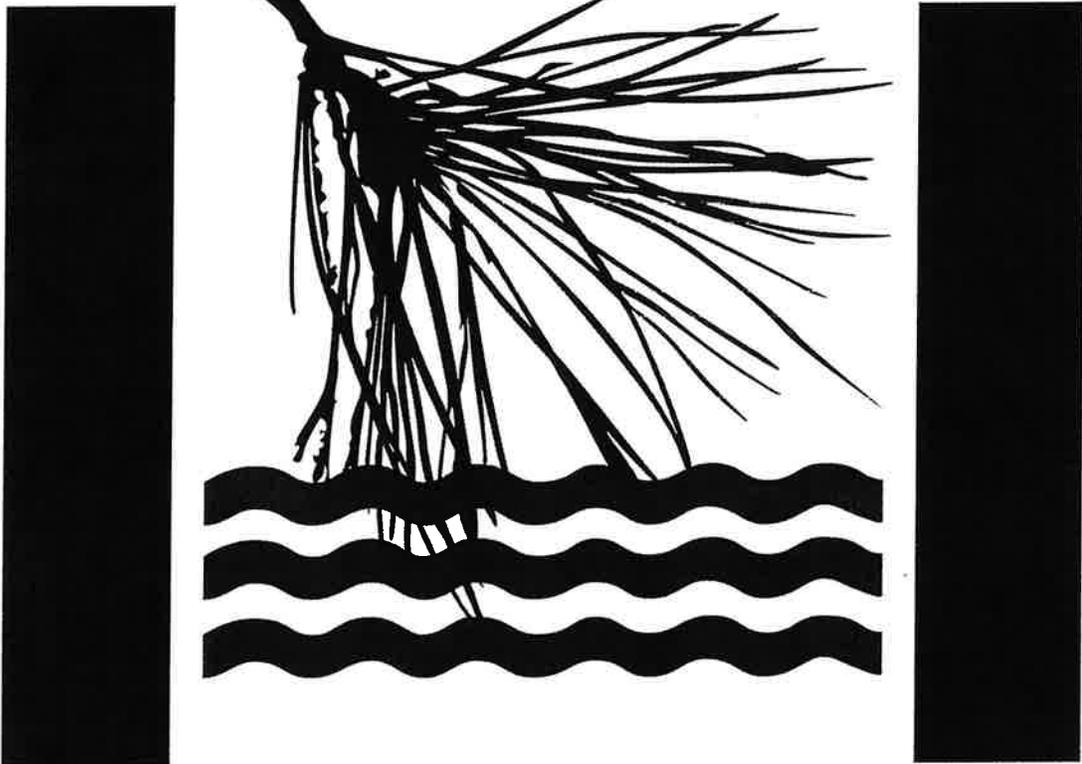
Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	390,520	405,820	96,510	92,361	55,222	109,366	72,934
General	11,051	6,163	54,246	33,863	57,099	81,959	8,057
Property Tax	39,044	82,636	507,954	498,919	582,669	518,595	644,309
<b>Total</b>	<b>\$440,615</b>	<b>\$494,619</b>	<b>\$658,710</b>	<b>\$625,142</b>	<b>\$694,990</b>	<b>\$709,920</b>	<b>\$725,300</b>
<b>% Of Total Property Tax Levy</b>	0.20%	0.38%	2.27%	2.25%	2.41%		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	422,657	450,393	469,420	468,603	497,630	512,560	527,940
Commodities	614	594	500	622	500	500	500
Service Charges	17,344	43,632	188,190	155,317	196,260	196,260	196,260
Capital Outlay	0	0	600	600	600	600	600
<b>Total</b>	<b>\$440,615</b>	<b>\$494,619</b>	<b>\$658,710</b>	<b>\$625,142</b>	<b>\$694,990</b>	<b>\$709,920</b>	<b>\$725,300</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	3.02	3.02	3.05	3.05	3.05	3.05	3.05
Part-Time	0.00	0.00	0.00	0.00	0.10	0.10	0.10
<b>Total</b>	<b>3.02</b>	<b>3.02</b>	<b>3.05</b>	<b>3.05</b>	<b>3.15</b>	<b>3.15</b>	<b>3.15</b>

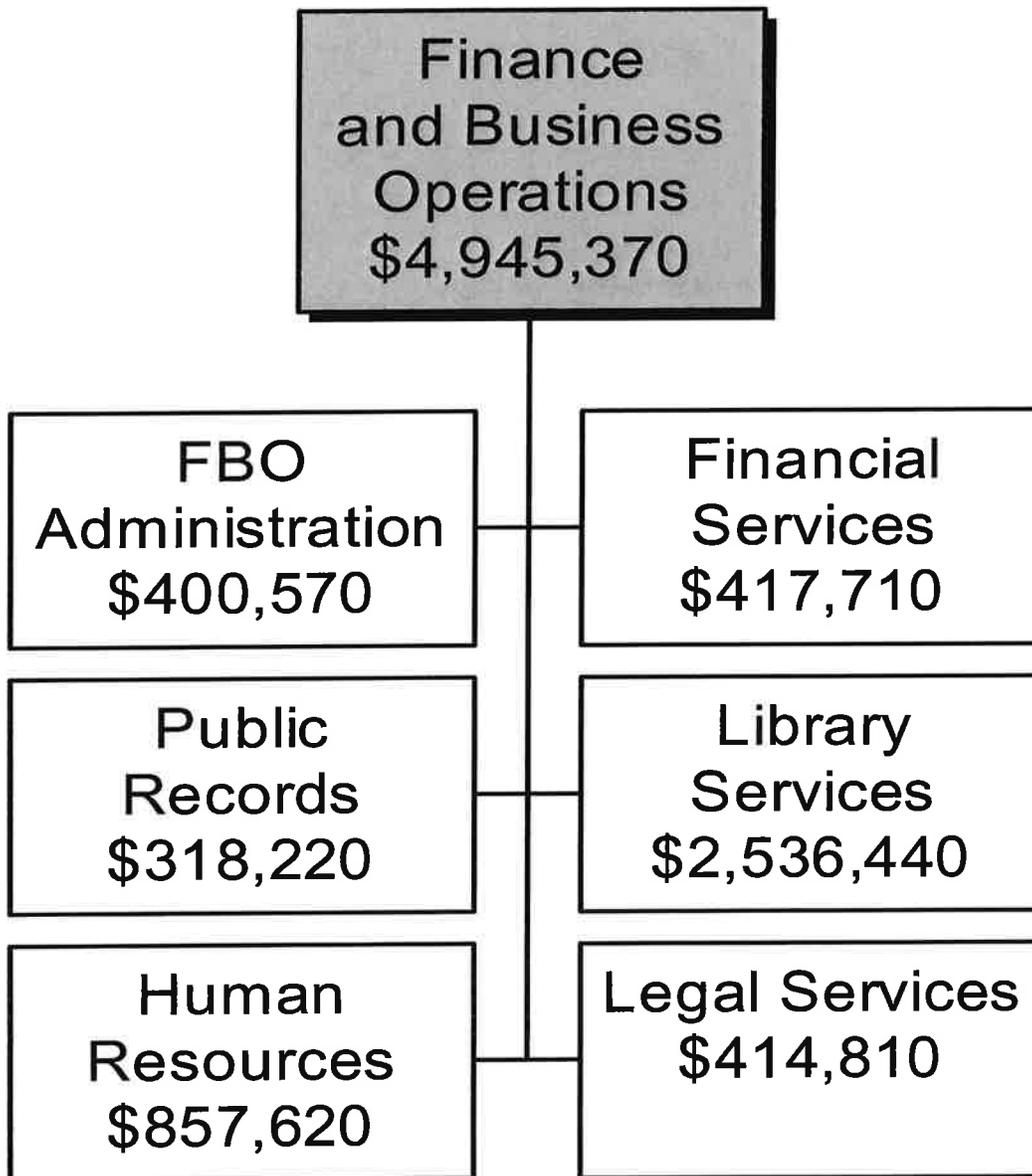
NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full time equivalents (FTE) and not actual positions available.

C · E · D · A · R



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**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	0	0	61,750	0	10,140	23,395	13,540
General	0	0	21,435	18,232	36,106	39,775	35,528
Property Tax	0	0	207,895	264,808	354,324	251,490	274,432
<b>Total</b>	<b>\$0</b>	<b>\$264,457</b>	<b>\$291,080</b>	<b>\$283,040</b>	<b>\$400,570</b>	<b>\$314,660</b>	<b>\$323,500</b>
<b>% Of Total Property Tax Levy</b>	0.00%	0.00%	0.93%	1.20%	1.47%		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	0	260,249	275,060	269,254	286,200	294,790	303,630
Commodities	0	834	400	772	600	600	600
Service Charges	0	3,374	15,120	12,514	18,770	18,770	18,770
Capital Outlay	0	0	500	500	500	500	500
Transfers	0	0	0	0	94,500	0	0
<b>Total</b>	<b>\$0</b>	<b>\$264,457</b>	<b>\$291,080</b>	<b>\$283,040</b>	<b>\$400,570</b>	<b>\$314,660</b>	<b>\$323,500</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
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
<b>Total</b>	<b>1.73</b>	<b>1.73</b>	<b>1.73</b>	<b>1.73</b>	<b>1.73</b>	<b>1.73</b>	<b>1.73</b>

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  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	416,153	352,565	223,515	277,594	<b>171,905</b>	320,805	319,421
General	20,128	6,016	17,755	6,846	<b>17,263</b>	4,069	4,789
Property Tax	485,665	412,601	219,970	163,585	<b>228,542</b>	104,385	116,430
<b>Total</b>	<b>\$921,946</b>	<b>\$771,182</b>	<b>\$461,240</b>	<b>\$448,024</b>	<b>\$417,710</b>	<b>\$429,260</b>	<b>\$440,640</b>
<b>% Of Total Property Tax Levy</b>	2.44%	1.88%	0.98%	0.74%	<b>0.95%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	727,063	571,318	405,650	399,434	<b>368,410</b>	379,460	390,840
Commodities	7,045	4,056	12,200	5,200	<b>12,200</b>	12,200	12,200
Service Charges	187,838	195,761	40,390	40,390	<b>34,100</b>	34,100	34,100
Capital Outlay	0	47	3,000	3,000	<b>3,000</b>	3,500	3,500
<b>Total</b>	<b>\$921,946</b>	<b>\$771,182</b>	<b>\$461,240</b>	<b>\$448,024</b>	<b>\$417,710</b>	<b>\$429,260</b>	<b>\$440,640</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	4.40	3.73	3.73	3.73	<b>3.00</b>	3.00	3.00
Part-Time	0.93	0.98	0.98	0.98	<b>0.98</b>	0.98	0.98
<b>Total</b>	<b>5.33</b>	<b>4.71</b>	<b>4.71</b>	<b>4.71</b>	<b>3.98</b>	<b>3.98</b>	<b>3.98</b>

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  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	0	0	0	0	0	0	0
General	0	0	59,345	34,744	76,670	121,414	103,137
Property Tax	0	0	538,105	499,666	780,950	753,236	789,053
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$597,450</b>	<b>\$534,409</b>	<b>\$857,620</b>	<b>\$874,650</b>	<b>\$892,190</b>
<b>% Of Total Property Tax Levy</b>	0.00%	0.00%	2.40%	2.32%	3.23%		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	0	0	353,700	291,094	567,580	584,610	602,150
Commodities	0	0	1,500	1,065	1,500	1,500	1,500
Service Charges	0	0	241,750	241,750	288,040	288,040	288,040
Capital Outlay	0	0	500	500	500	500	500
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$597,450</b>	<b>\$534,409</b>	<b>\$857,620</b>	<b>\$874,650</b>	<b>\$892,190</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	0.00	3.00	3.00	3.00	4.70	4.70	4.70
Part-Time	0.00	0.00	0.00	0.00	0.73	0.73	0.73
<b>Total</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>5.43</b>	<b>5.43</b>	<b>5.43</b>

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  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	145,050	161,867	110,390	171,715	<b>110,390</b>	200,856	206,506
General	15,398	6,863	28,360	13,944	<b>27,847</b>	29,442	24,542
Property Tax	364,088	368,908	256,920	205,369	<b>276,573</b>	191,021	196,982
<b>Total</b>	<b>\$524,536</b>	<b>\$537,637</b>	<b>\$395,670</b>	<b>\$391,028</b>	<b>\$414,810</b>	<b>\$421,320</b>	<b>\$428,030</b>
<b>% Of Total Property Tax Levy</b>	1.82%	1.68%	1.15%	0.93%	<b>1.14%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	280,826	300,908	206,110	208,661	<b>217,160</b>	223,670	230,380
Commodities	8,311	7,802	11,350	8,695	<b>9,850</b>	9,850	9,850
Service Charges	235,399	228,927	178,210	173,672	<b>187,800</b>	187,800	187,800
Capital Outlay	0	0	0	0	0	0	0
<b>Total</b>	<b>\$524,536</b>	<b>\$537,637</b>	<b>\$395,670</b>	<b>\$391,028</b>	<b>\$414,810</b>	<b>\$421,320</b>	<b>\$428,030</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	2.10	1.10	1.12	1.12	<b>1.12</b>	1.12	1.12
Part-Time	0.00	0.00	0.00	0.00	<b>0.00</b>	0.00	0.00
<b>Total</b>	<b>2.10</b>	<b>1.10</b>	<b>1.12</b>	<b>1.12</b>	<b>1.12</b>	<b>1.12</b>	<b>1.12</b>

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  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

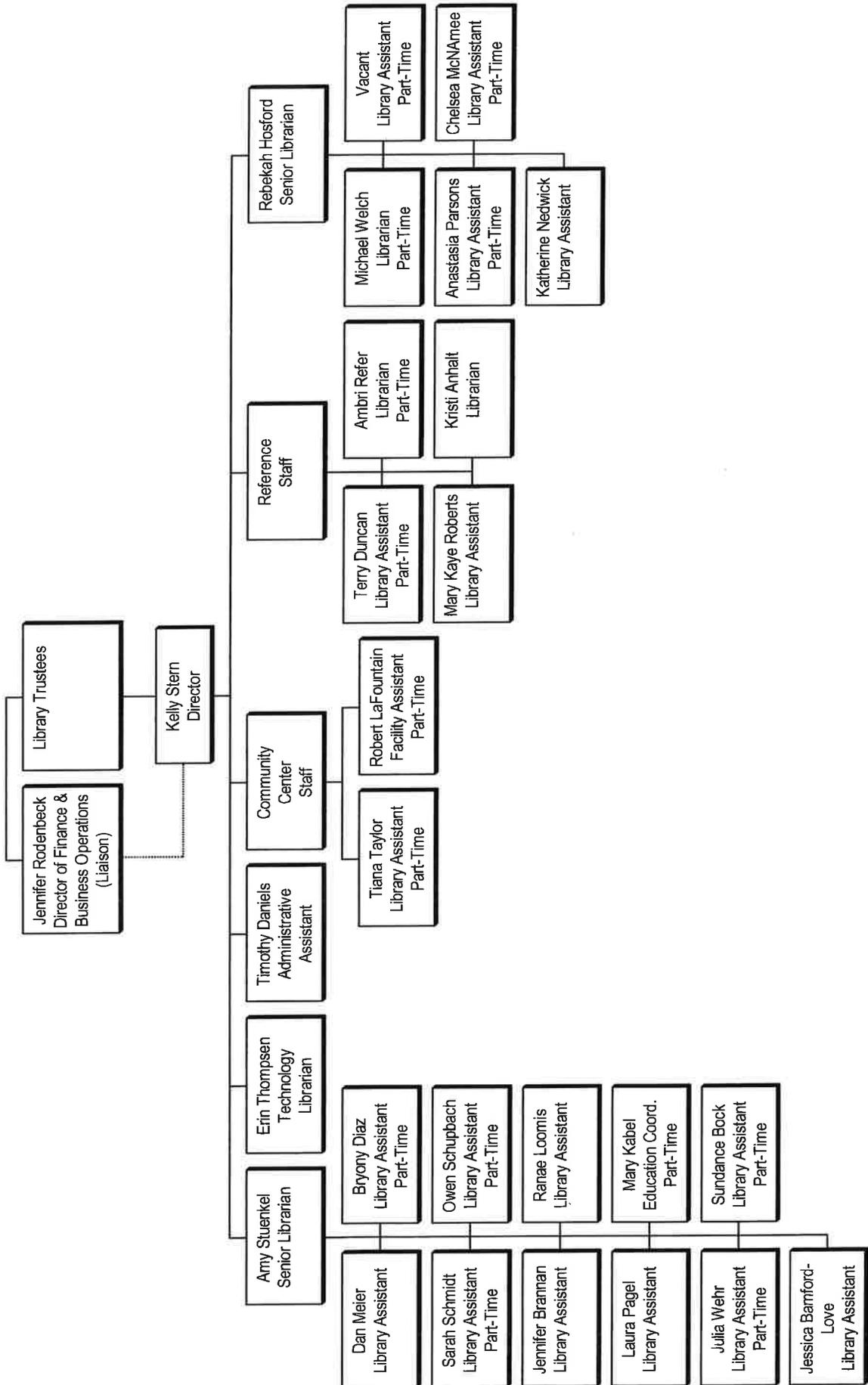
Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	238,120	177,420	215,725	226,385	<b>153,793</b>	229,427	221,331
General	832	1,379	6,101	1,564	<b>10,088</b>	4,442	5,733
Property Tax	46,404	130,838	112,964	83,381	<b>154,339</b>	93,010	108,736
<b>Total</b>	<b>\$285,355</b>	<b>\$309,636</b>	<b>\$334,790</b>	<b>\$311,330</b>	<b>\$318,220</b>	<b>\$326,880</b>	<b>\$335,800</b>
<b>% Of Total Property Tax Levy</b>	0.23%	0.59%	0.50%	0.38%	<b>0.64%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	268,043	294,029	308,710	288,747	<b>288,730</b>	297,390	306,310
Commodities	3,671	3,391	6,000	3,875	<b>6,000</b>	6,000	6,000
Service Charges	13,641	12,216	18,580	17,208	<b>21,990</b>	21,990	21,990
Capital Outlay	0	0	1,500	1,500	<b>1,500</b>	1,500	1,500
<b>Total</b>	<b>\$285,355</b>	<b>\$309,636</b>	<b>\$334,790</b>	<b>\$311,330</b>	<b>\$318,220</b>	<b>\$326,880</b>	<b>\$335,800</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	2.77	3.00	3.43	3.43	<b>2.88</b>	2.88	2.88
Part-Time	1.06	1.24	0.41	0.41	<b>0.41</b>	0.41	0.41
<b>Total</b>	<b>3.83</b>	<b>4.24</b>	<b>3.84</b>	<b>3.84</b>	<b>3.29</b>	<b>3.29</b>	<b>3.29</b>

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**



**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

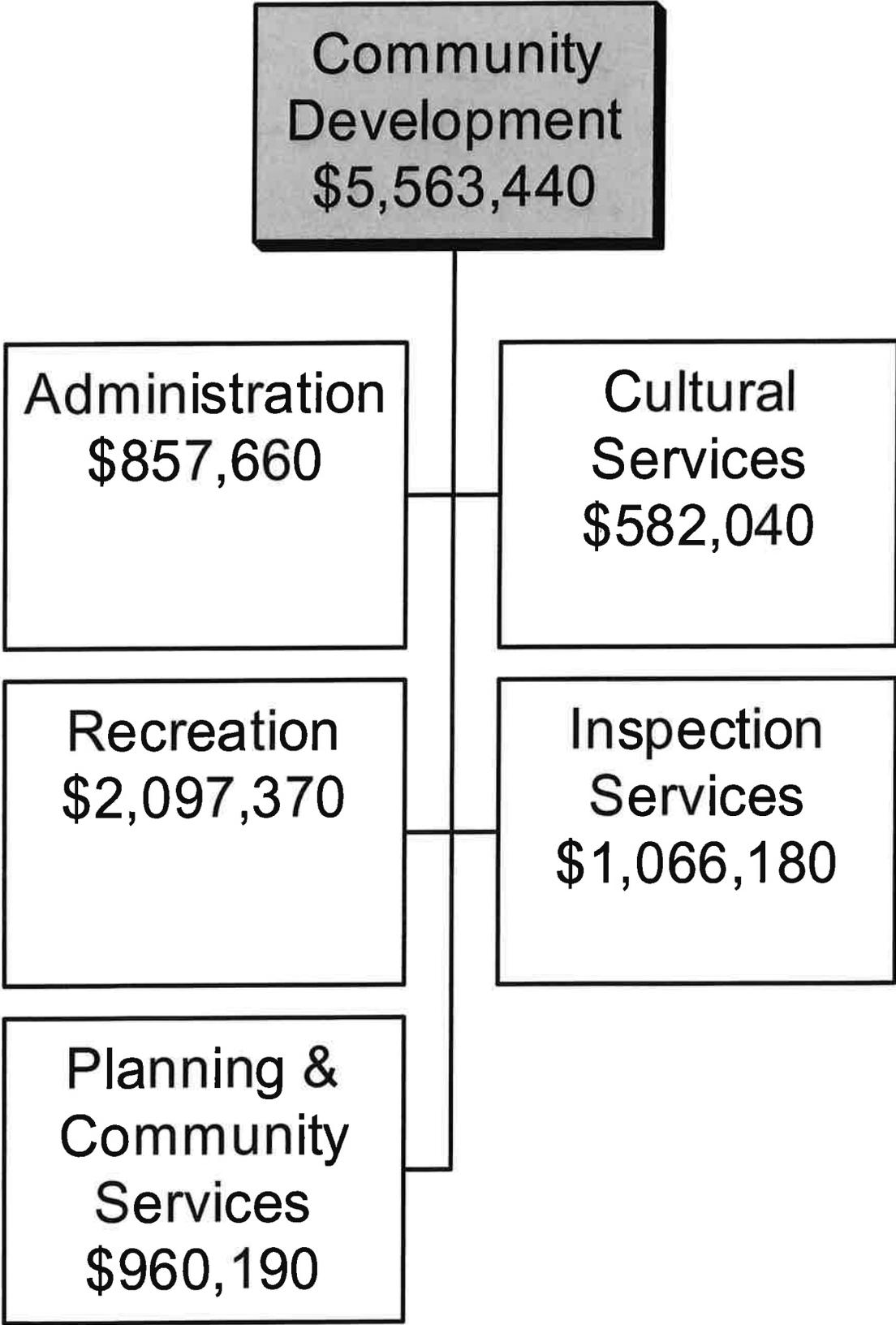
Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	197,178	203,050	141,500	129,968	<b>141,500</b>	142,500	143,500
General	52,992	27,073	158,306	104,174	<b>159,989</b>	255,537	215,902
Property Tax	1,803,995	2,050,236	2,021,534	2,056,596	<b>2,234,951</b>	2,206,463	2,293,058
<b>Total</b>	<b>\$2,054,165</b>	<b>\$2,280,358</b>	<b>\$2,321,340</b>	<b>\$2,290,738</b>	<b>\$2,536,440</b>	<b>\$2,604,500</b>	<b>\$2,652,460</b>
<b>% Of Total Property Tax Levy</b>	9.04%	9.32%	9.03%	9.28%	<b>9.25%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	1,240,944	1,346,132	1,437,050	1,401,588	<b>1,551,970</b>	1,598,530	1,646,490
Commodities	39,045	38,113	65,700	42,511	<b>65,700</b>	65,700	65,700
Services and Charges	590,493	711,974	610,420	638,470	<b>717,940</b>	717,940	717,940
Capital Outlay	32,376	13,473	21,360	21,360	<b>3,500</b>	25,000	25,000
Transfer	151,307	170,666	186,810	186,810	<b>197,330</b>	197,330	197,330
<b>Total</b>	<b>\$2,054,165</b>	<b>\$2,280,358</b>	<b>\$2,321,340</b>	<b>\$2,290,738</b>	<b>\$2,536,440</b>	<b>\$2,604,500</b>	<b>\$2,652,460</b>

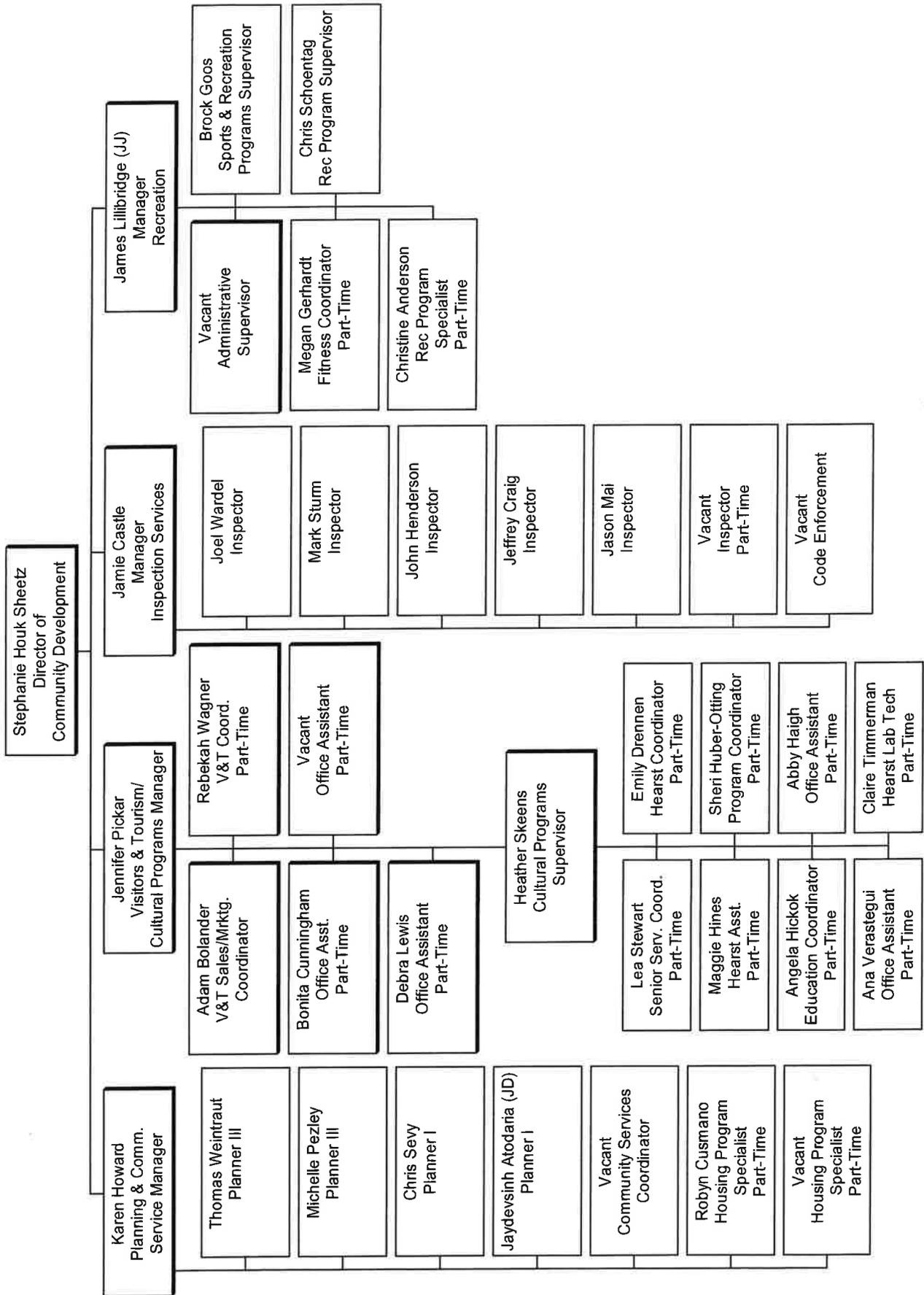
Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	11.00	12.00	12.00	12.00	<b>13.00</b>	14.00	15.00
Part-Time	12.97	13.46	12.69	12.69	<b>11.75</b>	11.02	10.29
<b>Total</b>	<b>23.97</b>	<b>25.46</b>	<b>24.69</b>	<b>24.69</b>	<b>24.75</b>	<b>25.02</b>	<b>25.29</b>

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 Community Development



**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF COMMUNITY DEVELOPMENT**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	0	559,547	323,750	592,330	<b>592,000</b>	592,000	592,000
General	7,423	4,270	28,795	4,345	<b>20,474</b>	81,534	68,684
Property Tax	179,657	265,902	292,835	117,677	<b>245,186</b>	490,066	508,936
<b>Total</b>	<b>\$187,080</b>	<b>\$829,719</b>	<b>\$645,380</b>	<b>\$714,351</b>	<b>\$857,660</b>	<b>\$1,163,600</b>	<b>\$1,169,620</b>
<b>% Of Total Property Tax Levy</b>	0.90%	1.21%	1.31%	0.53%	<b>1.01%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	176,268	172,588	187,080	180,464	<b>194,690</b>	200,530	206,550
Commodities	725	647	4,380	2,517	<b>4,380</b>	4,380	4,380
Services and Charges	10,087	656,484	453,920	531,370	<b>658,590</b>	958,590	958,590
Capital Outlay	0	0	0	0	<b>0</b>	100	100
<b>Total</b>	<b>\$187,080</b>	<b>\$829,719</b>	<b>\$645,380</b>	<b>\$714,351</b>	<b>\$857,660</b>	<b>\$1,163,600</b>	<b>\$1,169,620</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	1.15	1.05	1.05	1.05	<b>1.05</b>	1.05	1.05
Part-Time	0.00	0.00	0.00	0.00	<b>0.00</b>	0.00	0.00
<b>Total</b>	<b>1.15</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>

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  
FY2023 BUDGET  
DEPARTMENT OF COMMUNITY DEVELOPMENT**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	575,821	0	0	0	0	0	0
General	4,675	0	0	0	0	0	0
Property Tax	168,811	0	0	0	0	0	0
<b>Total</b>	<b>\$749,307</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>% Of Total Property Tax Levy</b>	0.85%	0.00%	0.00%	0.00%	0.00%	0.00%	

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	57,511	0	0	0	0	0	0
Commodities	0	0	0	0	0	0	0
Services and Charges	691,796	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
<b>Total</b>	<b>\$749,307</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	1.50	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
<b>Total</b>	<b>1.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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  
FY2023 BUDGET  
DEPARTMENT OF COMMUNITY DEVELOPMENT**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	486,526	697,320	660,000	572,214	<b>655,000</b>	705,000	904,010
General	13,976	17	19,329	13,661	<b>21,595</b>	28,886	0
Property Tax	395,332	169,406	318,451	333,758	<b>389,585</b>	359,584	217,569
<b>Total</b>	<b>\$895,835</b>	<b>\$866,743</b>	<b>\$997,780</b>	<b>\$919,632</b>	<b>\$1,066,180</b>	<b>\$1,093,470</b>	<b>\$1,121,580</b>
<b>% Of Total Property Tax Levy</b>	1.98%	0.77%	1.42%	1.51%	<b>1.61%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	791,271	739,213	858,610	790,971	<b>909,560</b>	936,850	964,960
Commodities	24,496	32,617	32,700	32,700	<b>32,700</b>	32,700	32,700
Services and Charges	80,068	94,913	105,720	95,211	<b>123,170</b>	123,170	123,170
Capital Outlay	0	0	750	750	<b>750</b>	750	750
<b>Total</b>	<b>\$895,835</b>	<b>\$866,743</b>	<b>\$997,780</b>	<b>\$919,632</b>	<b>\$1,066,180</b>	<b>\$1,093,470</b>	<b>\$1,121,580</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	8.87	8.62	8.55	8.55	<b>8.75</b>	8.75	8.75
Part-Time	1.18	0.79	1.31	1.31	<b>1.31</b>	1.31	1.31
<b>Total</b>	<b>10.05</b>	<b>9.41</b>	<b>9.86</b>	<b>9.86</b>	<b>10.06</b>	<b>10.06</b>	<b>10.06</b>

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  
FY2023 BUDGET  
DEPARTMENT OF COMMUNITY DEVELOPMENT**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	264,647	453,308	435,000	438,748	<b>435,000</b>	260,000	265,000
General	12,603	1,866	33,601	19,409	<b>44,098</b>	146,624	118,137
Property Tax	315,523	193,345	351,559	326,052	<b>481,092</b>	860,496	861,513
<b>Total</b>	<b>\$592,773</b>	<b>\$648,519</b>	<b>\$820,160</b>	<b>\$784,209</b>	<b>\$960,190</b>	<b>\$1,267,120</b>	<b>\$1,244,650</b>
<b>% Of Total Property Tax Levy</b>	0.06%	0.01%	1.57%	1.47%	<b>1.99%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	382,342	462,439	543,120	528,693	<b>567,340</b>	584,360	601,890
Commodities	4,921	3,976	10,400	4,176	<b>9,800</b>	9,800	9,800
Services and Charges	205,510	182,104	266,550	251,250	<b>382,960</b>	382,960	382,960
Capital Outlay	0	0	90	90	<b>90</b>	290,000	250,000
<b>Total</b>	<b>\$592,773</b>	<b>\$648,519</b>	<b>\$820,160</b>	<b>\$784,209</b>	<b>\$960,190</b>	<b>\$1,267,120</b>	<b>\$1,244,650</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	4.45	5.55	5.55	5.55	<b>5.60</b>	5.60	5.60
Part-Time	0.10	0.10	0.10	0.10	<b>0.10</b>	0.10	0.10
<b>Total</b>	<b>4.55</b>	<b>5.65</b>	<b>5.65</b>	<b>5.65</b>	<b>5.70</b>	<b>5.70</b>	<b>5.70</b>

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  
FY2023 BUDGET  
DEPARTMENT OF COMMUNITY DEVELOPMENT**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	170,907	170,907	126,420	181,363	<b>188,050</b>	189,100	190,100
General	17,671	17,671	39,617	18,916	<b>35,474</b>	51,176	44,025
Property Tax	256,222	216,374	359,433	280,379	<b>358,516</b>	319,934	338,615
<b>Total</b>	<b>\$444,800</b>	<b>\$404,952</b>	<b>\$525,470</b>	<b>\$480,659</b>	<b>\$582,040</b>	<b>\$560,210</b>	<b>\$572,740</b>
<b>% Of Total Property Tax Levy</b>	1.28%	0.98%	1.59%	1.28%	<b>1.48%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	324,716	303,793	390,680	365,485	<b>405,570</b>	417,740	430,270
Commodities	19,947	19,356	23,600	21,152	<b>24,700</b>	24,700	24,700
Services and Charges	97,619	79,689	97,190	80,022	<b>117,770</b>	117,770	117,770
Capital Outlay	2,518	2,114	14,000	14,000	<b>34,000</b>	0	0
<b>Total</b>	<b>\$444,800</b>	<b>\$404,952</b>	<b>\$525,470</b>	<b>\$480,659</b>	<b>\$582,040</b>	<b>\$560,210</b>	<b>\$572,740</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	1.00	1.00	1.00	1.00	<b>1.00</b>	1.00	1.00
Part-Time	6.43	7.08	6.35	6.35	<b>6.35</b>	6.35	6.35
<b>Total</b>	<b>7.43</b>	<b>8.08</b>	<b>7.35</b>	<b>7.35</b>	<b>7.35</b>	<b>7.35</b>	<b>7.35</b>

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  
FY2023 BUDGET  
DEPARTMENT OF COMMUNITY DEVELOPMENT**

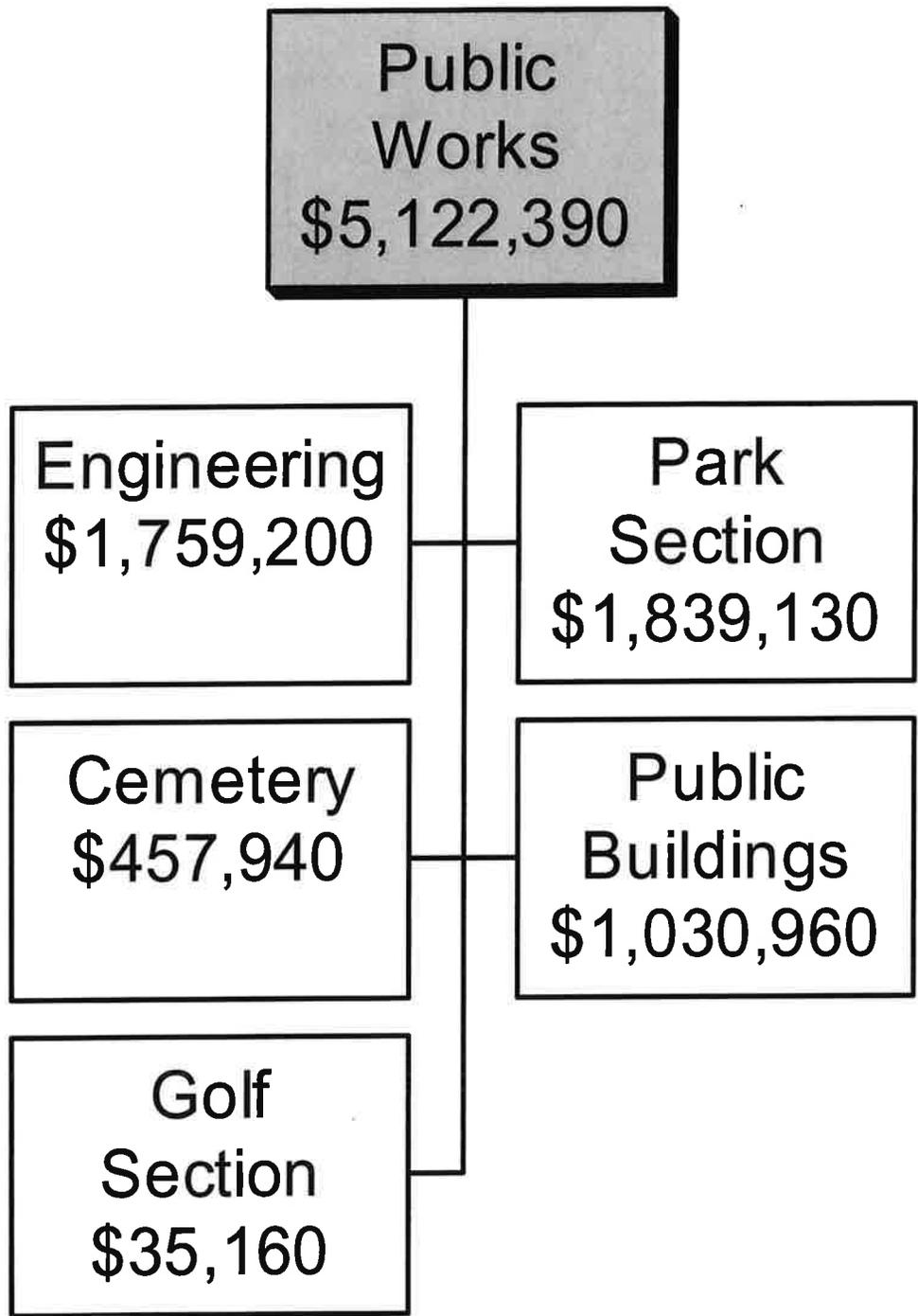
Division: CD/Recreation  
Fund: General (101.3453)  
Program: Culture & Recreation

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	1,291,357	1,291,357	1,073,600	1,179,860	<b>1,073,600</b>	1,230,000	1,245,000
General	11,770	1,194	82,348	69,383	<b>84,289</b>	111,000	95,181
Property Tax	351,377	256,872	838,132	1,048,134	<b>939,481</b>	795,990	837,619
<b>Total</b>	<b>\$1,654,504</b>	<b>\$1,549,423</b>	<b>\$1,994,080</b>	<b>\$2,297,376</b>	<b>\$2,097,370</b>	<b>\$2,136,990</b>	<b>\$2,177,800</b>
<b>% Of Total Property Tax Levy</b>	1.76%	1.17%	3.74%	4.73%	<b>3.89%</b>		

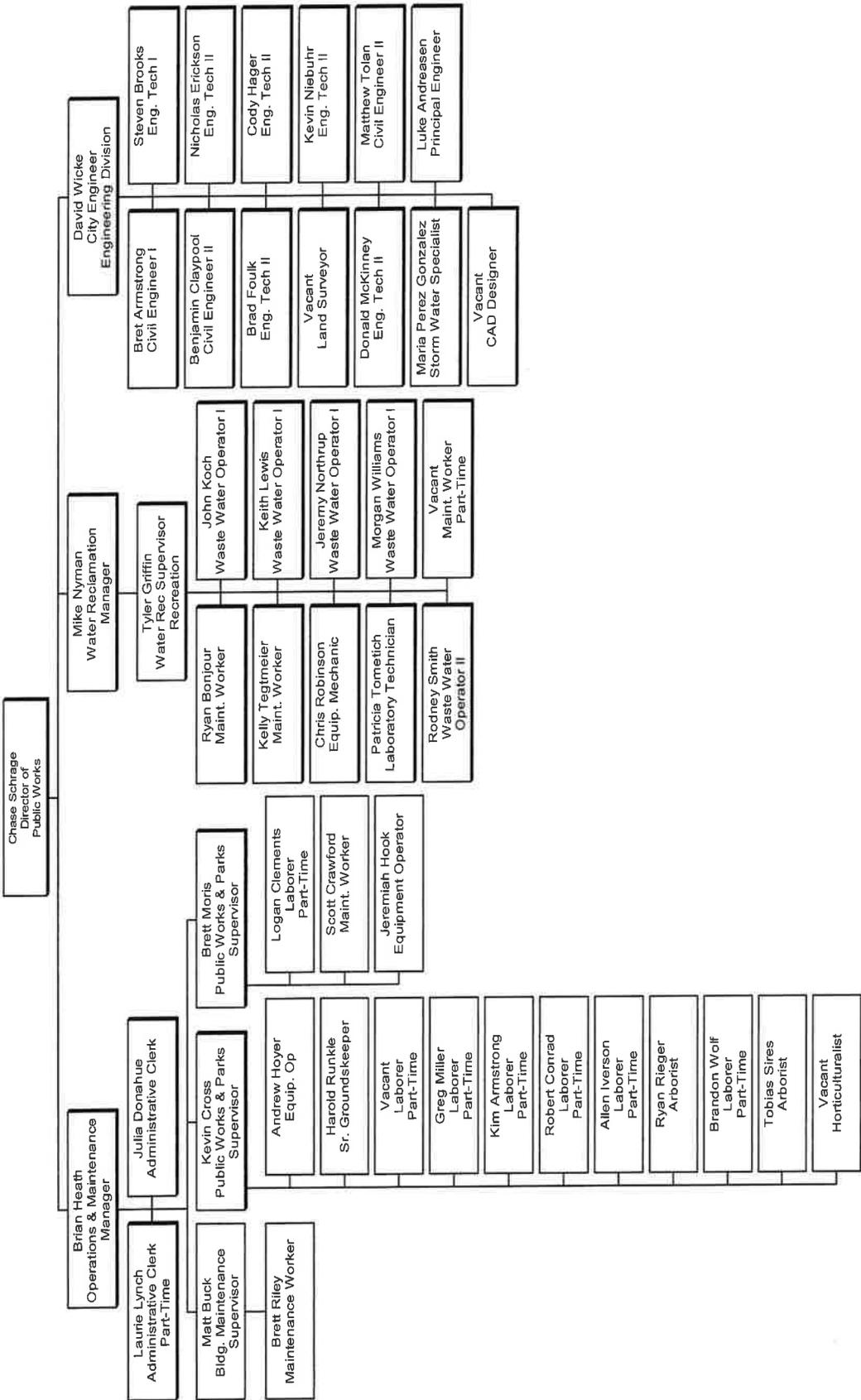
Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	1,059,210	929,884	1,257,710	1,561,054	<b>1,320,810</b>	1,360,430	1,401,240
Commodities	123,121	84,379	188,010	187,962	<b>188,010</b>	188,010	188,010
Services and Charges	472,173	385,160	548,360	548,360	<b>588,550</b>	588,550	588,550
Capital Outlay	0	0	0	0	<b>0</b>	0	0
Transfers	0	150,000	0	0	<b>0</b>	0	0
<b>Total</b>	<b>\$1,654,504</b>	<b>\$1,549,423</b>	<b>\$1,994,080</b>	<b>\$2,297,376</b>	<b>\$2,097,370</b>	<b>\$2,136,990</b>	<b>\$2,177,800</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	4.00	4.00	4.00	4.00	<b>4.00</b>	4.00	4.00
Part-Time	30.23	30.96	30.96	30.96	<b>30.96</b>	30.96	30.96
<b>Total</b>	<b>34.23</b>	<b>34.96</b>	<b>34.96</b>	<b>34.96</b>	<b>34.96</b>	<b>34.96</b>	<b>34.96</b>

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



**City of Cedar Falls  
Public Works**



Financial Services  
January 17, 2022

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC WORKS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	388,373	576,569	753,000	363,023	<b>753,000</b>	770,000	772,000
General	45,251	11,219	78,023	70,785	<b>69,255</b>	110,829	97,228
Property Tax	1,123,605	817,746	897,097	1,158,022	<b>936,945</b>	924,801	984,212
<b>Total</b>	<b>\$1,557,228</b>	<b>\$1,405,533</b>	<b>\$1,728,120</b>	<b>\$1,591,829</b>	<b>\$1,759,200</b>	<b>\$1,805,630</b>	<b>\$1,853,440</b>
<b>% Of Total Property Tax Levy</b>	5.63%	3.72%	4.01%	5.23%	<b>3.88%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	1,231,688	1,237,113	1,516,410	1,336,802	<b>1,531,070</b>	1,577,000	1,624,310
Commodities	15,493	14,382	26,400	15,423	<b>27,600</b>	27,600	27,600
Services and Charges	310,047	154,038	180,310	234,605	<b>195,530</b>	196,030	196,530
Capital Outlay	0	0	5,000	5,000	<b>5,000</b>	5,000	5,000
<b>Total</b>	<b>\$1,557,228</b>	<b>\$1,405,533</b>	<b>\$1,728,120</b>	<b>\$1,591,829</b>	<b>\$1,759,200</b>	<b>\$1,805,630</b>	<b>\$1,853,440</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	12.43	13.71	13.68	13.68	<b>13.78</b>	13.78	13.78
Part-Time	0.65	1.05	1.22	1.22	<b>1.22</b>	1.22	1.22
<b>Total</b>	<b>13.08</b>	<b>14.76</b>	<b>14.90</b>	<b>14.90</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>

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  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC WORKS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	126,763	139,773	134,430	139,600	<b>130,030</b>	131,000	131,500
General	6,968	1,979	19,089	13,971	<b>25,826</b>	41,113	35,313
Property Tax	180,082	157,709	219,171	241,240	<b>302,084</b>	295,027	310,827
<b>Total</b>	<b>\$313,813</b>	<b>\$299,461</b>	<b>\$372,690</b>	<b>\$394,811</b>	<b>\$457,940</b>	<b>\$467,140</b>	<b>\$477,640</b>
<b>% Of Total Property Tax Levy</b>	0.90%	0.72%	0.98%	1.09%	<b>1.25%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	253,818	262,999	331,620	356,288	<b>339,870</b>	350,070	360,570
Commodities	2,537	14,014	15,000	14,643	<b>15,000</b>	15,000	15,000
Services and Charges	46,353	22,448	25,070	22,880	<b>42,070</b>	42,070	42,070
Capital Outlay	11,105	0	1,000	1,000	<b>61,000</b>	60,000	60,000
<b>Total</b>	<b>\$313,813</b>	<b>\$299,461</b>	<b>\$372,690</b>	<b>\$394,811</b>	<b>\$457,940</b>	<b>\$467,140</b>	<b>\$477,640</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	2.00	2.05	3.10	3.10	<b>3.10</b>	3.10	3.10
Part-Time	2.45	3.45	2.73	2.73	<b>2.73</b>	2.73	2.73
<b>Total</b>	<b>4.45</b>	<b>5.50</b>	<b>5.83</b>	<b>5.83</b>	<b>5.83</b>	<b>5.83</b>	<b>5.83</b>

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  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC WORKS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	7,179	8,188	26,650	6,797	6,650	10,000	10,000
General	1,634	565	0	0	2,987	0	0
Property Tax	36,319	26,378	0	0	25,523	25,160	25,160
<b>Total</b>	<b>\$45,132</b>	<b>\$35,131</b>	<b>\$26,650</b>	<b>37,130</b>	<b>\$35,160</b>	<b>\$35,160</b>	<b>\$35,160</b>
<b>% Of Total Property Tax Levy</b>	0.18%	0.12%	0.00%	0.00%	0.11%		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	1,642	0	0	0	0	0	0
Commodities	0	0	0	0	0	0	0
Services and Charges	43,490	35,131	26,650	37,130	35,160	35,160	35,160
Capital Outlay	0	0	0	0	0	0	0
<b>Total</b>	<b>\$45,132</b>	<b>\$35,131</b>	<b>\$26,650</b>	<b>\$37,130</b>	<b>\$35,160</b>	<b>\$35,160</b>	<b>\$35,160</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
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
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC WORKS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	79,337	71,345	48,970	79,014	<b>81,590</b>	91,590	91,590
General	56,631	27,656	165,326	114,567	<b>163,719</b>	243,675	206,578
Property Tax	1,341,891	1,449,583	1,471,054	1,586,134	<b>1,593,821</b>	1,452,355	1,519,822
<b>Total</b>	<b>\$1,477,860</b>	<b>\$1,548,583</b>	<b>\$1,685,350</b>	<b>\$1,779,716</b>	<b>\$1,839,130</b>	<b>\$1,787,620</b>	<b>\$1,817,990</b>
<b>% Of Total Property Tax Levy</b>	6.72%	6.59%	6.57%	7.16%	<b>6.60%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	770,773	911,088	889,030	1,086,381	<b>982,940</b>	1,012,430	1,042,800
Commodities	103,988	62,858	131,910	63,933	<b>131,910</b>	131,910	131,910
Services and Charges	520,456	437,531	519,530	484,522	<b>561,280</b>	561,280	561,280
Capital Outlay	82,643	137,106	144,880	144,880	<b>163,000</b>	82,000	82,000
<b>Total</b>	<b>\$1,477,860</b>	<b>\$1,548,583</b>	<b>\$1,685,350</b>	<b>\$1,779,716</b>	<b>\$1,839,130</b>	<b>\$1,787,620</b>	<b>\$1,817,990</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	5.25	5.00	5.00	5.00	<b>6.00</b>	6.00	6.00
Part-Time	11.98	12.71	11.98	11.98	<b>11.98</b>	11.98	11.98
<b>Total</b>	<b>17.23</b>	<b>17.71</b>	<b>16.98</b>	<b>16.98</b>	<b>17.98</b>	<b>17.98</b>	<b>17.98</b>

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  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC WORKS**

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

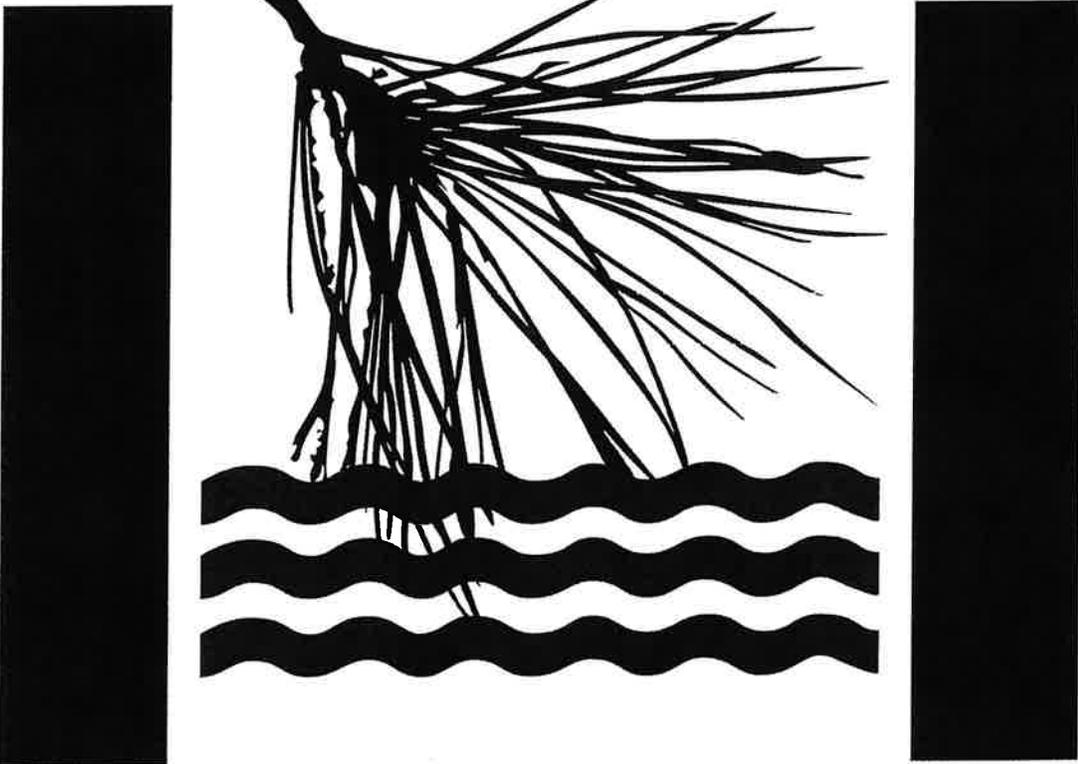
Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	77,918	80,942	83,020	79,520	<b>80,540</b>	82,900	85,330
General	27,295	17,755	82,009	53,474	<b>96,174</b>	150,957	112,449
Property Tax	621,519	861,191	678,191	693,889	<b>854,246</b>	775,293	714,680
<b>Total</b>	<b>\$726,732</b>	<b>\$959,888</b>	<b>\$843,220</b>	<b>\$826,882</b>	<b>\$1,030,960</b>	<b>\$1,009,150</b>	<b>\$912,460</b>
<b>% Of Total Property Tax Levy</b>	3.11%	3.91%	3.03%	3.13%	<b>3.54%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	128,402	134,981	134,110	151,287	<b>139,570</b>	143,760	148,070
Commodities	92,767	97,925	137,930	97,487	<b>141,930</b>	141,930	141,930
Services and Charges	475,775	499,279	494,180	501,108	<b>522,460</b>	522,460	522,460
Capital Outlay	29,788	227,703	77,000	77,000	<b>227,000</b>	201,000	100,000
<b>Total</b>	<b>\$726,732</b>	<b>\$959,888</b>	<b>\$843,220</b>	<b>\$826,882</b>	<b>\$1,030,960</b>	<b>\$1,009,150</b>	<b>\$912,460</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	1.50	1.50	1.50	1.50	<b>1.50</b>	1.50	1.50
Part-Time	0.00	0.00	0.00	0.00	<b>0.00</b>	0.00	0.00
<b>Total</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>

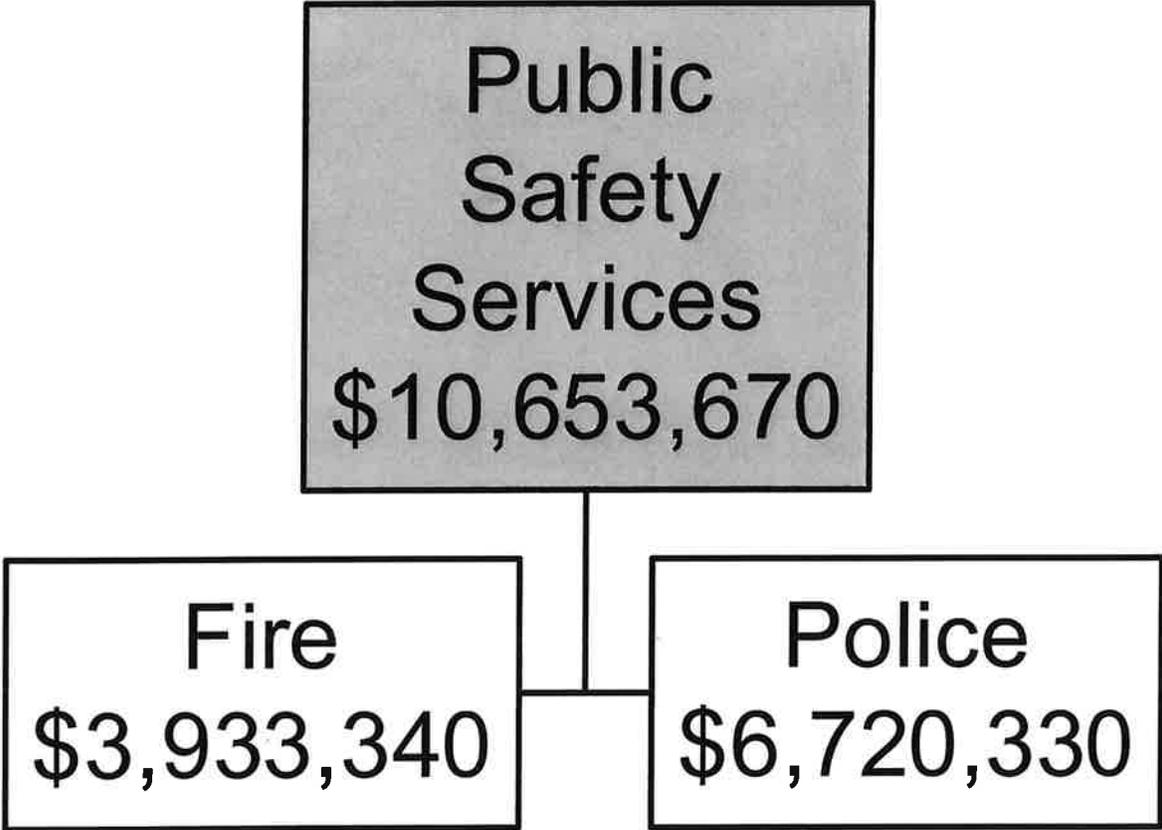
NOTE: The number of part-time positions are estimates. Data relative to full-time employees is in full-time equivalents (FTE) and not actual positions available.

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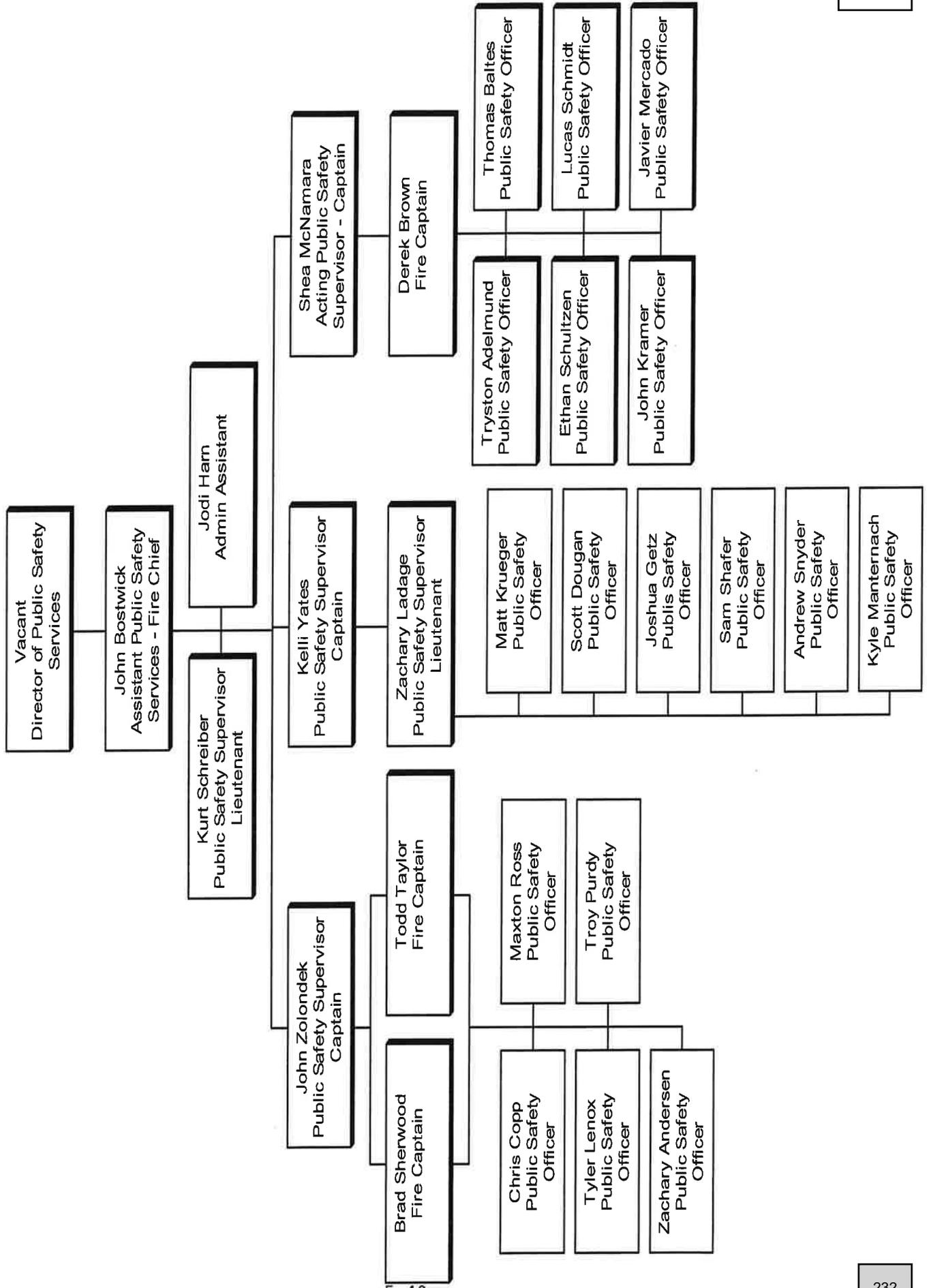


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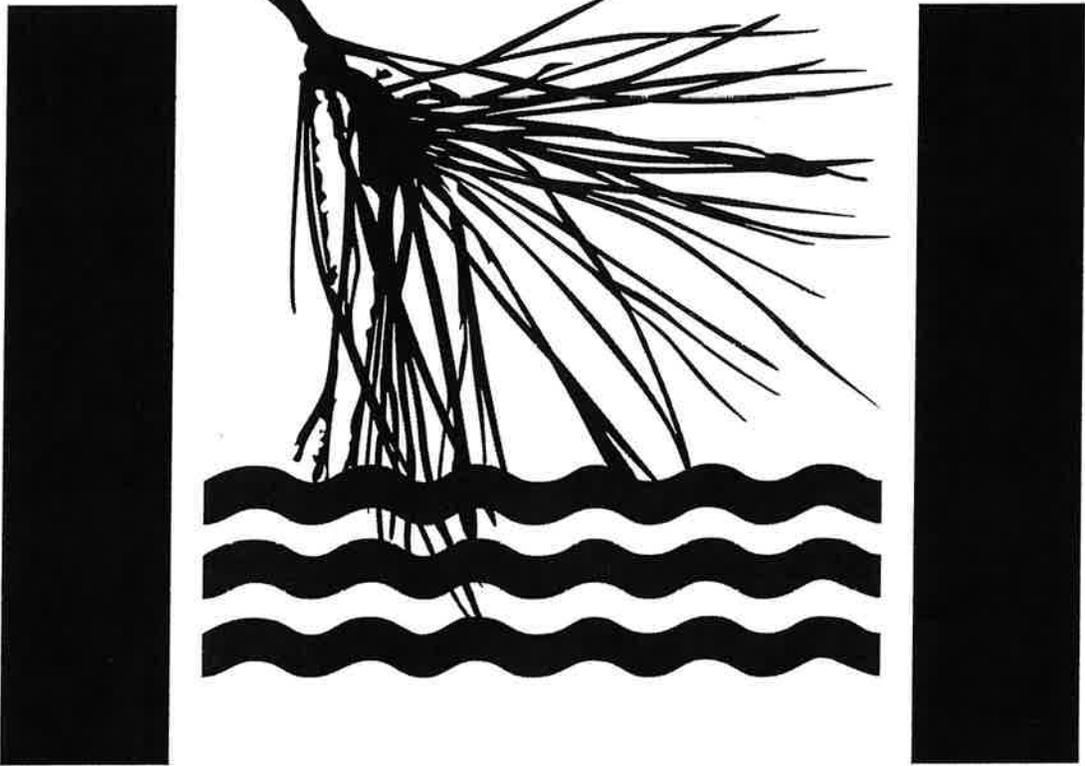


# City of Cedar Falls Public Safety Services - Fire Division





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**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC SAFETY SERVICES**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	754,971	789,716	919,030	926,853	<b>911,390</b>	938,360	965,990
General	137,147	51,928	269,485	193,901	<b>252,743</b>	387,239	330,217
Property Tax	3,193,328	2,750,041	2,687,775	2,748,375	<b>2,769,207</b>	2,679,201	2,809,823
<b>Total</b>	<b>\$4,085,446</b>	<b>\$3,591,685</b>	<b>\$3,876,290</b>	<b>\$3,869,129</b>	<b>\$3,933,340</b>	<b>\$4,004,800</b>	<b>\$4,106,030</b>
<b>% Of Total Property Tax Levy</b>	19.17%	15.70%	15.41%	15.67%	<b>14.13%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	3,525,038	2,981,934	3,149,000	3,158,692	<b>3,086,940</b>	3,179,400	3,274,630
Commodities	60,919	47,810	112,500	101,277	<b>115,000</b>	115,000	115,000
Services and Charges	473,963	554,233	614,790	604,159	<b>710,400</b>	710,400	710,400
Capital Outlay	25,526	7,708	0	5,000	<b>21,000</b>	0	6,000
<b>Total</b>	<b>\$4,085,446</b>	<b>\$3,591,685</b>	<b>\$3,876,290</b>	<b>\$3,869,129</b>	<b>\$3,933,340</b>	<b>\$4,004,800</b>	<b>\$4,106,030</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	24.91	24.93	29.10	29.10	<b>27.85</b>	27.85	27.85
Part-Time	0.60	0.00	0.00	0.00	<b>0.00</b>	0.00	0.00
<b>Total</b>	<b>25.51</b>	<b>24.93</b>	<b>29.10</b>	<b>29.10</b>	<b>27.85</b>	<b>27.85</b>	<b>27.85</b>

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

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC SAFETY SERVICES**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cash	0	0	0	0	0	0	0
Direct	194,268	143,845	162,500	131,109	<b>152,500</b>	152,500	152,500
General	229,176	107,526	613,642	407,418	<b>584,099</b>	964,616	800,344
Property Tax	5,365,072	5,608,978	5,693,298	5,574,692	<b>5,983,731</b>	5,914,894	6,076,226
<b>Total</b>	<b>\$5,788,516</b>	<b>\$5,860,349</b>	<b>\$6,469,440</b>	<b>\$6,113,220</b>	<b>\$6,720,330</b>	<b>\$7,032,010</b>	<b>\$7,029,070</b>
<b>% Of Total Property Tax Levy</b>	31.08%	29.74%	29.59%	29.50%	<b>28.03%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	4,572,526	4,670,071	4,985,090	4,757,270	<b>5,147,530</b>	5,301,960	5,461,020
Commodities	133,456	89,044	177,300	90,083	<b>183,800</b>	183,800	183,800
Services and Charges	1,052,335	1,086,610	1,263,300	1,222,117	<b>1,333,250</b>	1,333,250	1,333,250
Capital Outlay	30,199	14,624	43,750	43,750	<b>55,750</b>	213,000	51,000
<b>Total</b>	<b>\$5,788,516</b>	<b>\$5,860,349</b>	<b>\$6,469,440</b>	<b>\$6,113,220</b>	<b>\$6,720,330</b>	<b>\$7,032,010</b>	<b>\$7,029,070</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full-Time	54.50	54.17	48.00	48.00	<b>47.75</b>	47.75	47.75
Part-Time	6.93	7.56	8.01	8.01	<b>8.46</b>	8.46	8.46
<b>Total</b>	<b>61.43</b>	<b>61.73</b>	<b>56.01</b>	<b>56.01</b>	<b>56.21</b>	<b>56.21</b>	<b>56.21</b>

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

## OTHER FUND REVENUE SUMMARY

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY22 Projected	FY23 Budgeted	FY24 Proposed	FY25 Proposed
<b>Cable TV</b>							
Cable Television	518,451	490,235	515,000	486,786	<b>485,000</b>	485,000	485,000
Peg Fees	35,076	31,415	40,000	29,692	<b>40,000</b>	40,000	40,000
Interest	47,427	23,031	25,000	4,416	<b>10,000</b>	15,000	20,000
Miscellaneous	1,405	4,120	1,500	831	<b>1,500</b>	1,500	1,500
Total Revenue	<b>602,359</b>	<b>548,800</b>	<b>581,500</b>	<b>521,724</b>	<b>536,500</b>	<b>541,500</b>	<b>546,500</b>
<b>Data Processing</b>							
Data Processing	1,146,940	989,300	1,221,650	1,221,650	<b>1,615,970</b>	1,764,390	1,847,950
Interest Income	33,555	16,741	0	31,090	<b>0</b>	0	0
Transfers	0	0	0	0	<b>800,000</b>	0	0
Total Revenue	<b>1,180,495</b>	<b>1,006,041</b>	<b>1,221,650</b>	<b>1,252,740</b>	<b>2,415,970</b>	<b>1,764,390</b>	<b>1,847,950</b>
<b>Parking Fund</b>							
Meter Collections	4,332	5,806	25,000	15,758	<b>15,000</b>	15,000	15,000
Parking Violations	146,652	84,688	160,000	159,927	<b>160,000</b>	160,000	160,000
Parking Permits	23,521	7,724	30,000	9,012	<b>25,000</b>	25,000	25,000
Miscellaneous Income	0	0	0	0	<b>0</b>	0	0
Interest	21,126	9,220	3,000	1,386	<b>3,000</b>	3,000	3,000
Total Revenue	<b>195,630</b>	<b>107,438</b>	<b>218,000</b>	<b>186,084</b>	<b>203,000</b>	<b>203,000</b>	<b>203,000</b>
<b>Vehicle Replacement</b>							
Vehicle Rental Fees	330,000	340,000	<b>449,000</b>	449,000	<b>459,000</b>	400,000	400,000
Total Revenue	<b>330,000</b>	<b>340,000</b>	<b>449,000</b>	<b>449,000</b>	<b>459,000</b>	<b>400,000</b>	<b>400,000</b>
<b>Debt Service</b>							
Debt Srvc Tax - Property	867,817	675,799	661,100	654,489	<b>1,061,750</b>	1,269,000	1,266,650
Debt Service TIF	2,710,406	3,179,651	3,324,970	3,291,720	<b>3,482,790</b>	3,500,000	3,500,000
Debt Service Utilities	27,407	20,780	0	0	<b>0</b>	0	0
Debt Service Transfer	1,658,135	1,656,475	2,880,860	2,880,860	<b>2,538,670</b>	2,734,820	2,723,320
Debt Service - Misc.	0	0	0	17,366	<b>0</b>	0	0
Total Revenue	<b>5,263,765</b>	<b>5,532,704</b>	<b>6,866,930</b>	<b>6,844,435</b>	<b>7,083,210</b>	<b>7,503,820</b>	<b>7,489,970</b>
<b>Hospital</b>							
Interest Income	460,112	153,233	366,610	173,165	<b>145,720</b>	150,000	160,000
Lease Income	31,796	31,796	31,800	31,800	<b>31,800</b>	31,800	31,800
Sewer Farm Lease	118,340	118,340	125,000	125,000	<b>125,000</b>	125,000	125,000
Miscellaneous	640,000	866,660	640,000	640,000	<b>640,000</b>	640,000	640,000
Total Revenue	<b>1,250,248</b>	<b>1,170,029</b>	<b>1,163,410</b>	<b>969,965</b>	<b>942,520</b>	<b>946,800</b>	<b>956,800</b>
<b>Trust &amp; Agency</b>							
Retirement & Pension	1,470,662	1,637,803	1,699,310	1,682,317	<b>1,136,090</b>	1,684,530	2,053,590
Trust & Ag. Prop Tax Ger	1,570,697	2,656,512	2,483,090	2,495,796	<b>3,401,780</b>	3,194,830	3,289,590
S.S.M.I.D.-downtown	190,480	273,006	4,600	65,979	<b>48,880</b>	50,000	52,000
S.S.M.I.D.-college hill	15,732	31,820	19,950	27,477	<b>23,930</b>	25,000	26,000
Interest Income	115,336	135,227	118,700	70,163	<b>52,770</b>	55,000	56,000
Total Revenue	<b>3,362,907</b>	<b>4,734,368</b>	<b>4,325,650</b>	<b>4,341,732</b>	<b>4,663,450</b>	<b>5,009,360</b>	<b>5,477,180</b>

	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Budgeted</b>	<b>FY22 Projected</b>	<b>FY23 Budgeted</b>	<b>FY24 Proposed</b>	<b>FY25 Proposed</b>
<b>Gen. Oblig. Bond</b>							
Bond Proceeds	34,300	3,602,719	2,133,000	0	<b>1,885,000</b>	2,319,250	2,117,500
Federal/State Funding	1,245,402	854,532	1,507,000	1,507,000	<b>6,425,000</b>	0	0
Interest Income	46,275	0	0	0	<b>0</b>	0	0
Miscellaneous	102,924	165,455	0	0	<b>500,000</b>	0	0
Total Revenue	<b>1,428,901</b>	<b>4,622,706</b>	<b>3,640,000</b>	<b>1,507,000</b>	<b>8,810,000</b>	<b>2,319,250</b>	<b>2,117,500</b>
<b>TIF Bond Funds</b>							
Bond Proceeds	0	0	0	0	<b>0</b>	0	0
Federal/State Funding	0	0	0	0	<b>0</b>	0	0
TIF Transfer	594,004	1,458,402	6,646,260	0	<b>5,985,020</b>	6,055,000	6,170,000
Interest Income	0	0	0	0	<b>0</b>	0	0
Miscellaneous	266,034	926,100	0	5,981,500	<b>0</b>	0	0
Total Revenue	<b>860,037</b>	<b>2,384,502</b>	<b>6,646,260</b>	<b>5,981,500</b>	<b>5,985,020</b>	<b>6,055,000</b>	<b>6,170,000</b>
<b>Street Repairs</b>							
Local Sales Tax	5,174,075	6,007,690	5,200,000	7,288,797	<b>7,200,000</b>	7,270,000	7,340,000
Interest	334,038	195,942	60,000	40,501	<b>40,000</b>	30,000	40,000
Federal/State Funding	96,940	0	0	0	<b>0</b>	0	0
Ec. Development Trnsf	0	0	0	0	<b>0</b>	0	0
Miscellaneous	354,497	2,715,815	0	0	<b>0</b>	0	0
Total Revenue	<b>5,959,550</b>	<b>8,919,447</b>	<b>5,260,000</b>	<b>7,329,298</b>	<b>7,240,000</b>	<b>7,300,000</b>	<b>7,380,000</b>
<b>Capital Projects</b>							
TIF - Downtown	186,410	584,193	2,535,090	2,509,739	<b>2,253,300</b>	2,300,000	2,400,000
Transfers	454,810	3,861,922	1,300,000	1,300,000	<b>1,300,000</b>	1,300,000	1,300,000
TIF -Pinnacle Prairie	0	108,376	21,870	21,651	<b>8,090</b>	10,000	10,000
TIF-College Hill	0	58,539	159,990	158,390	<b>94,920</b>	95,000	100,000
West 23rd St.	3,375	8,520	0	0	<b>0</b>	0	0
Interest Income	687,716	380,469	300,000	86,964	<b>100,000</b>	100,000	100,000
Federal/State Funding	2,569,423	2,812,411	1,787,400	54,370	<b>0</b>	0	0
Capital Project Funds	57,738	41,280	281,220	121,825	<b>0</b>	0	0
TIF - South Cedar Falls	0	109,080	604,340	0	<b>145,920</b>	150,000	100,000
CFU Transfer	1,659,000	1,490,000	1,700,000	1,500,000	<b>1,500,000</b>	1,500,000	1,500,000
Miscellaneous	2,264,113	152,771	250,000	250,000	<b>250,000</b>	0	0
Total Revenue	<b>7,882,585</b>	<b>9,607,561</b>	<b>8,939,910</b>	<b>6,002,940</b>	<b>5,652,230</b>	<b>5,455,000</b>	<b>5,510,000</b>
<b>Sr Srv. &amp; Com Ctr.</b>							
Interest Income	0	0	0	0	<b>0</b>	0	0
Rental Income	10,727	2,970	25,000	2,922	<b>5,000</b>	10,000	10,000
Miscellaneous Income	2,648	0	2,720	1,212	<b>1,250</b>	2,560	2,460
Trips/Buses	416	0	11,000	0	<b>11,000</b>	11,000	12,000
Hawkeye Valley	0	0	0	0	<b>0</b>	0	0
General Fund Support	60,597	64,416	67,500	67,500	<b>94,500</b>	91,000	93,000
Total Revenue	<b>74,388</b>	<b>67,386</b>	<b>106,220</b>	<b>71,634</b>	<b>111,750</b>	<b>114,560</b>	<b>117,460</b>
<b>Block Grant</b>							
Block Grant	427,353	260,469	559,230	561,000	<b>308,210</b>	317,460	326,990
Program Income	0	0	0	0	<b>0</b>	0	0
Home Program Reimb.	31	28,802	0	0	<b>0</b>	0	0
Total Revenue	<b>427,384</b>	<b>289,271</b>	<b>559,230</b>	<b>561,000</b>	<b>308,210</b>	<b>317,460</b>	<b>326,990</b>
<b>Housing Vouchers</b>							
Housing Vouchers	1,438,599	1,451,805	1,412,130	1,434,811	<b>1,433,730</b>	1,476,740	1,521,040
Interest	10,206	3,386	0	2,095	<b>0</b>	0	0
Program Income	0	0	0	0	<b>0</b>	0	0
Total Revenue	<b>1,448,805</b>	<b>1,455,191</b>	<b>1,412,130</b>	<b>1,436,906</b>	<b>1,433,730</b>	<b>1,476,740</b>	<b>1,521,040</b>

	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Budgeted</b>	<b>FY22 Projected</b>	<b>FY23 Budgeted</b>	<b>FY24 Proposed</b>	<b>FY25 Proposed</b>
<b>Storm Water</b>							
Storm Water Fees	971,765	1,028,759	1,000,000	1,082,684	<b>1,050,000</b>	1,050,000	1,050,000
Permit & Review Fees	21,263	25,490	25,000	25,000	<b>25,000</b>	25,000	25,000
Interest	47,637	21,110	20,000	5,859	<b>6,000</b>	5,000	5,000
Miscellaneous Receipts	95,057	0	0	0	<b>0</b>	0	0
Total Revenue	<b>1,135,722</b>	<b>1,075,359</b>	<b>1,045,000</b>	<b>1,113,543</b>	<b>1,081,000</b>	<b>1,080,000</b>	<b>1,080,000</b>
<b>Sewer</b>							
Sewer Rental Collections	6,708,245	7,038,502	7,100,000	7,825,604	<b>7,918,000</b>	8,472,260	9,063,320
Industrial User Fees	30,112	28,869	30,000	27,456	<b>30,000</b>	30,000	30,000
Interest Sewer Rental	224,708	124,974	150,000	25,693	<b>50,000</b>	60,000	60,000
Farm Rental	97,600	97,600	100,000	98,000	<b>100,000</b>	100,000	100,000
Sewer Rental Miscel.	4,597	14,201	5,000	4,600	<b>5,000</b>	5,000	5,000
Total Revenue	<b>7,065,262</b>	<b>7,304,145</b>	<b>7,385,000</b>	<b>7,981,354</b>	<b>8,103,000</b>	<b>8,667,260</b>	<b>9,258,320</b>
<b>Sewer Revenue Bond</b>							
Interest Income	26,343	0	0	0	<b>0</b>	0	0
Bond Proceeds	659,764	1,500,000	0	0	<b>0</b>	12,800,000	30,000,000
Total Revenue	<b>686,107</b>	<b>1,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,800,000</b>	<b>30,000,000</b>
<b>Visitor &amp; Tourism</b>							
Xfer Hotel/Motel - Visitor	389,068	377,125	218,750	396,200	<b>400,000</b>	400,000	400,000
Interest Income	20,173	9,129	15,000	1,485	<b>1,500</b>	1,000	1,000
Building Rental Fees	2,738	50	5,000	1,000	<b>5,000</b>	5,000	5,000
Bldg Reserve Transfer	0	0	10,940	10,940	<b>20,000</b>	20,000	20,000
Gift Shop Receipts	5,512	3,730	5,000	6,457	<b>5,000</b>	5,100	5,100
Postage Income	2,895	1,615	0	0	<b>0</b>	0	0
Tourism Marketing Trans.	70,032	67,883	39,380	39,380	<b>94,000</b>	94,000	94,000
Media Income	2,588	967	0	0	<b>0</b>	0	0
Special Projects	1,000	968	0	0	<b>0</b>	0	0
Brochures & Pub Income	13,134	592	0	54,465	<b>0</b>	0	0
Miscellaneous Income	1,218	424	6,000	6,000	<b>6,000</b>	6,000	6,000
Total Revenue	<b>508,357</b>	<b>462,483</b>	<b>300,070</b>	<b>515,927</b>	<b>531,500</b>	<b>531,100</b>	<b>531,100</b>
<b>MOP Capital Reserves</b>							
Assessment Transfer	0	0	0	0	<b>0</b>	0	0
Softball Fees	8,773	6,760	3,000	7,403	<b>3,000</b>	3,000	3,000
Golf Fees	20,000	30,000	170,000	40,000	<b>70,000</b>	55,000	45,000
Rec Fees	92,254	223,219	19,000	112,546	<b>392,000</b>	86,000	1,502,000
Interest Income	68,896	31,483	0	5,990	<b>0</b>	0	0
Library Gifts & Memorials	0	0	0	1,434	<b>0</b>	0	0
Cultural Fees	17,770	24,605	7,000	45,323	<b>25,000</b>	0	0
Total Revenue	<b>207,692</b>	<b>316,067</b>	<b>199,000</b>	<b>212,696</b>	<b>490,000</b>	<b>144,000</b>	<b>1,550,000</b>
<b>Refuse</b>							
Refuse Collections	2,461,570	2,543,114	2,700,000	2,717,819	<b>2,700,000</b>	2,835,000	2,976,750
Transfer Station Fees	235,351	269,156	260,000	314,642	<b>260,000</b>	260,000	270,000
Yard Waste Fees	2,374	1,236	2,000	1,752	<b>2,000</b>	2,000	2,000
Bag Tags	352	522	0	83	<b>0</b>	0	0
Interest Refuse	119,678	58,277	50,000	11,916	<b>20,000</b>	25,000	27,000
Refuse Miscellaneous	54,186	48,899	20,000	14,058	<b>20,000</b>	20,000	20,000
Recycling	168,808	213,278	200,000	258,046	<b>200,000</b>	200,000	200,000
Transfer Sewer Rental	0	145,680	141,720	141,720	<b>151,150</b>	155,683	160,354
Transfer Street Const.	203,160	145,680	141,720	141,720	<b>151,150</b>	155,683	160,354
Total Revenue	<b>3,245,479</b>	<b>3,425,842</b>	<b>3,515,440</b>	<b>3,601,756</b>	<b>3,504,300</b>	<b>3,653,366</b>	<b>3,816,459</b>

	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Budgeted</b>	<b>FY22 Projected</b>	<b>FY23 Budgeted</b>	<b>FY24 Proposed</b>	<b>FY25 Proposed</b>
<b>Landfill Cash</b>							
Landfill Cash	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sewer TIF Bond</b>							
Interest Income	0	0	0	0	0	0	0
Bond Proceeds	0	0	0	0	0	0	0
TIF Transfer	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Street Construction</b>							
Road Use Tax	5,047,157	5,879,631	5,025,280	6,327,568	<b>5,150,190</b>	5,190,910	5,211,260
Federal/State Funding	0	0	0	0	0	0	0
Miscellaneous	107,047	52,867	10,000	9,670	<b>10,000</b>	10,000	10,000
<b>Total Revenue</b>	<b>5,154,204</b>	<b>5,932,498</b>	<b>5,035,280</b>	<b>6,337,238</b>	<b>5,160,190</b>	<b>5,200,910</b>	<b>5,221,260</b>
<b>Street Improvement Fund</b>							
Federal/State Funding	0	0	0	0	0	0	0
Miscellaneous	3,927,548	48,750	0	0	0	0	0
Interest	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>3,927,548</b>	<b>48,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ARPA Fund</b>							
Miscellaneous	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Vehicle Maintenance</b>							
Veh. Maintenance Fees	1,741,050	1,707,280	1,614,680	1,614,680	<b>1,640,010</b>	1,698,360	1,758,470
Interest Veh. Maintenance	70,247	36,809	5,000	7,352	<b>5,000</b>	5,000	5,000
Veh. Maintenance Miscell	93,898	132,829	30,000	60,630	<b>30,000</b>	30,000	30,000
<b>Total Revenue</b>	<b>1,905,195</b>	<b>1,876,918</b>	<b>1,649,680</b>	<b>1,682,662</b>	<b>1,675,010</b>	<b>1,733,360</b>	<b>1,793,470</b>
<b>Total Revenues</b>	<b>54,102,617</b>	<b>62,727,505</b>	<b>60,519,360</b>	<b>58,901,133</b>	<b>66,389,590</b>	<b>73,216,876</b>	<b>93,314,999</b>

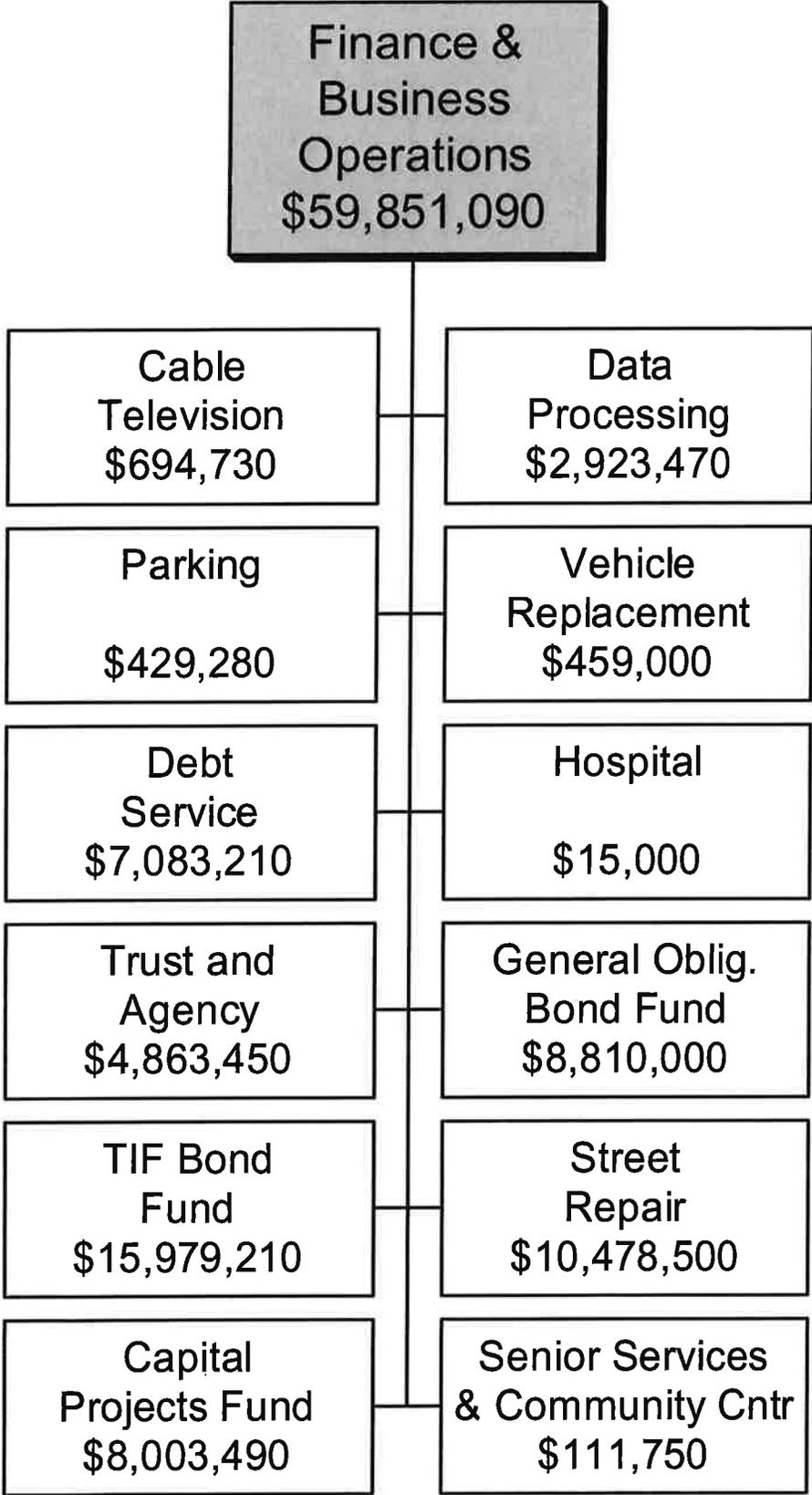
## OTHER FUND EXPENSES SUMMARY

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY22 Projected	FY23 Budgeted	FY24 Proposed	FY25 Proposed
<b>Cable TV</b>							
Personal Services	329,097	299,606	326,570	311,052	339,360	349,540	360,030
Commodities	8,055	13,287	12,000	12,000	12,000	12,360	12,730
Service & Charges	71,543	70,507	85,010	78,143	94,530	97,370	100,290
Capital Outlay	225,267	116,309	285,000	285,000	215,000	175,000	175,000
Tranfers	27,875	32,530	33,000	33,000	33,840	34,860	35,910
Total Expenditures	<b>661,837</b>	<b>532,239</b>	<b>741,580</b>	<b>719,195</b>	<b>694,730</b>	<b>669,130</b>	<b>683,960</b>
<b>Data Processing</b>							
Personal Services	513,169	531,190	562,520	544,853	581,750	599,200	617,180
Commodities	7,620	7,394	12,000	7,986	12,000	12,360	12,730
Service & Charges	364,627	353,159	457,550	387,369	474,040	488,260	502,910
Capital Outlay	250,264	240,420	497,080	497,080	1,855,680	664,570	715,130
Total Expenditures	<b>1,135,680</b>	<b>1,132,163</b>	<b>1,529,150</b>	<b>1,437,288</b>	<b>2,923,470</b>	<b>1,764,390</b>	<b>1,847,950</b>
<b>Parking Fund</b>							
Personal Services	123,065	204,537	254,270	194,827	241,330	248,570	256,030
Commodities	6,889	8,577	7,800	7,603	11,800	12,150	12,510
Service & Charges	64,022	53,736	145,630	81,937	145,510	149,880	154,380
Capital Outlay	80,209	15,914	18,500	18,500	0	0	30,000
Tranfers	13,660	21,380	28,410	28,410	30,640	31,560	32,510
Total Expenditures	<b>287,846</b>	<b>304,144</b>	<b>454,610</b>	<b>331,277</b>	<b>429,280</b>	<b>442,160</b>	<b>485,430</b>
<b>Sr. Svcs. &amp; Com. Ctr.</b>							
Personal Services	30,565	29,514	47,210	30,486	44,990	46,340	47,730
Commodities	355	706	4,400	882	4,400	4,530	4,670
Service & Charges	28,557	21,576	36,780	22,436	44,490	45,820	47,190
Capital Outlay	2,040	0	500	500	500	500	500
Tranfers	12,871	15,590	17,330	17,330	17,370	17,370	17,370
Total Expenditures	<b>74,388</b>	<b>67,386</b>	<b>106,220</b>	<b>71,634</b>	<b>111,750</b>	<b>114,560</b>	<b>117,460</b>
<b>Vehicle Replacement</b>							
Capital Outlay	587,273	458,807	449,000	426,640	459,000	400,000	400,000
Total Expenditures	<b>587,273</b>	<b>458,807</b>	<b>449,000</b>	<b>426,640</b>	<b>459,000</b>	<b>400,000</b>	<b>400,000</b>
<b>Hospital</b>							
Transfer	0	0	0	0	0	0	0
Health Care	195,426	203,757	12,000	12,000	15,000	15,000	15,000
Capital Outlay	0	0	20,000	20,000	0	0	0
Total Expenditures	<b>195,426</b>	<b>203,757</b>	<b>32,000</b>	<b>32,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Trust &amp; Agency</b>							
Personal Services	1,568,899	1,636,573	1,818,010	1,566,380	1,688,860	1,739,530	2,109,590
Tranfers	1,776,908	2,961,338	2,507,640	2,507,640	3,174,590	3,269,830	3,367,590
Total Expenditures	<b>3,345,808</b>	<b>4,597,911</b>	<b>4,325,650</b>	<b>4,074,020</b>	<b>4,863,450</b>	<b>5,009,360</b>	<b>5,477,180</b>
<b>Debt Service</b>							
Capital Outlay	0	0	0	0	0	0	0
Debt Service	3,339,998	2,408,807	3,741,960	3,584,140	3,600,420	4,003,820	3,989,970
TIF Transfers	1,819,373	3,179,651	3,324,970	3,291,720	3,482,790	3,500,000	3,500,000
Total Expenditures	<b>5,159,371</b>	<b>5,588,458</b>	<b>7,066,930</b>	<b>6,875,860</b>	<b>7,083,210</b>	<b>7,503,820</b>	<b>7,489,970</b>
<b>Gen. Oblig. Bond</b>							
Capital Outlay	1,736,732	1,044,386	3,640,000	3,426,212	8,810,000	2,319,250	2,117,500
Tranfers	0	0	0	0	0	0	0
Total Expenditures	<b>1,736,732</b>	<b>1,044,386</b>	<b>3,640,000</b>	<b>3,426,212</b>	<b>8,810,000</b>	<b>2,319,250</b>	<b>2,117,500</b>

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY22 Projected	FY23 Budgeted	FY24 Proposed	FY25 Proposed
<b>TIF Bond Fund</b>							
Capital Outlay	11,277,549	6,633,598	15,763,590	8,276,970	15,979,210	5,701,790	4,296,170
Total Expenditures	<b>11,277,549</b>	<b>6,633,598</b>	<b>15,763,590</b>	<b>8,276,970</b>	<b>15,979,210</b>	<b>5,701,790</b>	<b>4,296,170</b>
<b>Street Repairs</b>							
Capital Outlay	6,636,563	5,855,354	13,508,550	13,508,550	10,478,500	7,218,500	6,028,000
Total Expenditures	<b>6,636,563</b>	<b>5,855,354</b>	<b>13,508,550</b>	<b>13,508,550</b>	<b>10,478,500</b>	<b>7,218,500</b>	<b>6,028,000</b>
<b>Capital Projects</b>							
Capital Outlay	1,657,376	760,692	5,347,820	5,347,820	5,101,260	300,000	3,280,000
FEMA Funds	260,284	76,023	0	0	0	0	0
Economic Develop	1,163,410	1,934,111	0	0	0	0	0
Tranfers	186,410	860,188	3,721,290	3,721,290	2,902,230	2,955,000	3,070,000
Total Expenditures	<b>3,267,479</b>	<b>3,631,014</b>	<b>9,069,110</b>	<b>9,069,110</b>	<b>8,003,490</b>	3,255,000	6,350,000
<b>Block Grant</b>							
Personal Services	18,949	27,154	11,990	16,845	9,560	9,850	10,150
Commodities	369	523	750	876	750	770	790
Service & Charges	442,143	385,696	496,490	464,987	297,900	306,840	316,050
Capital Outlay	0	0	50,000	50,000	0	0	0
Total Expenditures	<b>461,461</b>	<b>413,373</b>	<b>559,230</b>	<b>532,707</b>	<b>308,210</b>	<b>317,460</b>	<b>326,990</b>
<b>Housing Vouchers</b>							
Personal Services	101,649	112,768	163,890	130,528	163,810	168,720	173,780
Commodities	2,932	2,341	3,040	2,468	3,040	3,130	3,220
Service & Charges	1,288,656	1,295,969	1,245,200	1,366,464	1,266,880	1,304,890	1,344,040
Capital Outlay	0	3,159	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Total Expenditures	<b>1,393,238</b>	<b>1,414,236</b>	<b>1,412,130</b>	<b>1,499,459</b>	<b>1,433,730</b>	<b>1,476,740</b>	<b>1,521,040</b>
<b>Visitor &amp; Tourism</b>							
Personal Services	249,959	324,513	352,410	389,806	340,860	351,090	361,620
Commodities	92,937	77,632	91,380	72,695	107,380	110,600	113,920
Service & Charges	214,176	188,041	186,930	160,828	208,890	215,160	221,610
Capital Outlay	22,881	25,996	228,140	28,140	67,200	37,500	15,950
Tranfers	7,440	7,488	4,600	4,600	4,600	4,500	4,500
Total Expenditures	<b>587,393</b>	<b>623,670</b>	<b>863,460</b>	<b>656,069</b>	<b>728,930</b>	<b>718,850</b>	<b>717,600</b>
<b>MOP Capital Reserve</b>							
Service & Charges	1,919	16,440	0	0	0	0	0
Capital Outlay	339,944	489,434	199,000	199,000	490,000	144,000	1,550,000
Total Expenditures	<b>341,863</b>	<b>505,874</b>	<b>199,000</b>	<b>199,000</b>	<b>490,000</b>	<b>144,000</b>	<b>1,550,000</b>
<b>Refuse</b>							
Personal Services	1,296,315	1,309,800	1,442,310	1,432,093	1,486,090	1,530,670	1,576,590
Commodities	87,907	71,490	107,940	81,762	111,440	114,780	118,220
Service & Charges	1,283,229	1,292,788	1,340,060	1,291,900	1,381,530	1,422,980	1,465,670
Capital Outlay	723,582	178,756	525,000	525,000	345,000	295,000	200,000
Debt Service	0	0	0	0	0	0	0
Tranfers	145,933	157,756	169,740	169,740	192,810	198,590	204,550
Total Expenditures	<b>3,536,967</b>	<b>3,010,590</b>	<b>3,585,050</b>	<b>3,500,495</b>	<b>3,516,870</b>	<b>3,562,020</b>	<b>3,565,030</b>
<b>Landfill Cash</b>							
Capital Outlay	0	0	0	0	0	0	0
Total Expenditures	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY22 Projected	FY23 Budgeted	FY24 Proposed	FY25 Proposed
<b>Storm Water</b>							
Personal Services	254,645	265,718	282,190	278,762	339,500	349,690	360,180
Commodities	18,139	27,797	26,300	22,704	26,800	27,600	28,430
Service & Charges	128,866	109,235	159,160	114,882	164,930	169,880	174,980
Capital Outlay	1,122,586	(383,167)	574,000	574,000	1,230,000	1,330,000	775,000
Debt Service Xfer	148,200	144,650	116,500	116,500	117,250	117,250	118,000
Tranfers	0	0	31,710	31,710	35,140	36,193	37,279
Total Expenditures	<b>1,672,436</b>	<b>164,233</b>	<b>1,189,860</b>	<b>1,138,558</b>	<b>1,913,620</b>	<b>2,030,613</b>	<b>1,493,869</b>
<b>Sewer</b>							
Personal Services	1,261,768	1,240,683	1,380,240	1,269,936	1,505,540	1,550,710	1,597,230
Commodities	240,039	212,305	270,900	206,056	272,400	280,570	288,990
Service & Charges	952,272	976,380	1,074,760	961,783	1,085,440	1,118,000	1,151,540
Capital Outlay	714,487	915,863	615,000	615,000	775,000	645,000	975,000
Debt Service Xfer	1,440,745	1,440,085	2,563,360	2,563,360	2,421,420	2,416,070	2,404,320
Tranfers	1,298,983	1,440,746	284,430	284,430	309,300	318,580	328,140
Total Expenditures	<b>5,908,293</b>	<b>6,226,063</b>	<b>6,188,690</b>	<b>5,900,565</b>	<b>6,369,100</b>	<b>6,328,930</b>	<b>6,745,220</b>
<b>Sewer Revenue Bond</b>							
Capital Outlay	410,162	549,923	2,030,000	3,221,330	0	12,800,000	30,000,000
Total Expenditures	<b>410,162</b>	<b>549,923</b>	<b>2,030,000</b>	<b>3,221,330</b>	<b>0</b>	<b>12,800,000</b>	<b>30,000,000</b>
<b>Street Construction</b>							
Personal Services	1,588,147	1,692,315	1,680,890	1,614,526	1,827,260	1,882,080	1,938,540
Commodities	558,734	407,580	646,810	411,863	664,460	684,390	704,920
Service & Charges	869,639	834,538	850,430	834,068	924,280	952,010	980,570
Capital Outlay	1,618,805	1,332,077	2,557,500	2,557,500	3,396,750	2,032,000	3,179,500
Debt Service Xfer	0	0	0	0	0	0	0
Tranfers	376,853	351,446	352,510	352,510	365,780	376,750	388,050
Total Expenditures	<b>5,012,178</b>	<b>4,617,956</b>	<b>6,088,140</b>	<b>5,770,467</b>	<b>7,178,530</b>	<b>5,927,230</b>	<b>7,191,580</b>
<b>Street Improvement Fund</b>							
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	270,281	0	0	0	0	0	0
Tranfers	0	0	0	0	0	0	0
Total Expenditures	<b>270,281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ARPA Fund</b>							
Capital Outlay	0	0	0	0	625,000	0	0
Tranfers	0	0	0	0	0	0	0
Total Expenditures	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>625,000</b>	<b>0</b>	<b>0</b>
<b>Vehicle Maintenance</b>							
Personal Services	476,983	529,535	569,100	547,281	589,210	606,890	625,100
Commodities	931,489	916,771	1,029,970	983,723	1,029,970	1,060,870	1,092,700
Service & Charges	202,109	193,611	270,610	177,817	325,830	335,600	345,670
Capital Outlay	0	0	80,000	102,360	30,000	30,000	30,000
Tranfers	0	0	0	0	0	0	0
Total Expenditures	<b>1,610,582</b>	<b>1,639,918</b>	<b>1,949,680</b>	<b>1,811,181</b>	<b>1,975,010</b>	<b>2,033,360</b>	<b>2,093,470</b>
<b>Totals</b>							
Personal Services	<b>7,813,210</b>	<b>8,203,905</b>	<b>8,891,600</b>	<b>8,327,375</b>	<b>9,158,120</b>	<b>9,432,880</b>	<b>10,033,750</b>
Commodities	<b>1,955,465</b>	<b>1,746,403</b>	<b>2,213,290</b>	<b>1,810,618</b>	<b>2,256,440</b>	<b>2,324,110</b>	<b>2,393,830</b>
Service & Charges	<b>7,528,960</b>	<b>7,989,126</b>	<b>6,360,610</b>	<b>5,954,614</b>	<b>6,429,250</b>	<b>6,621,690</b>	<b>6,819,900</b>
Capital Outlay	<b>27,675,999</b>	<b>18,237,523</b>	<b>46,388,680</b>	<b>39,679,602</b>	<b>49,858,100</b>	<b>34,093,110</b>	<b>53,767,750</b>
Debt Service	<b>4,928,943</b>	<b>3,993,542</b>	<b>6,421,820</b>	<b>6,264,000</b>	<b>6,139,090</b>	<b>6,537,140</b>	<b>6,512,290</b>
Tranfers	<b>5,666,307</b>	<b>9,028,113</b>	<b>10,475,630</b>	<b>10,442,380</b>	<b>10,549,090</b>	<b>7,243,233</b>	<b>7,485,898</b>
<b>Total Expend.</b>	<b>55,568,884</b>	<b>49,198,613</b>	<b>80,751,630</b>	<b>72,478,590</b>	<b>84,390,090</b>	<b>66,252,163</b>	<b>87,013,418</b>





**CITY OF CEDAR FALLS  
REVENUE SUMMARY BY FUND AND DEPARTMENT  
FINANCE AND BUSINESS OPERATIONS  
FOR FISCAL YEARS 2020 – 2025**

**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.

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

**DEBT SERVICE** – For Administrative purposes, all payments of interest and principal on the City's debt are made from the Debt Service Fund. To make the payments on the revenue bonds, transfers are made from the 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.



**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Franchise Fees	518,451	490,235	515,000	486,786	<b>485,000</b>	485,000	485,000
Peg Fees	35,076	31,415	40,000	29,692	<b>40,000</b>	40,000	40,000
Miscellaneous	1,405	4,120	1,500	831	<b>1,500</b>	1,500	1,500
Interest	47,427	23,031	25,000	4,416	<b>10,000</b>	15,000	20,000
<b>Total</b>	<b>\$602,359</b>	<b>\$548,800</b>	<b>\$581,500</b>	<b>\$521,723</b>	<b>\$536,500</b>	<b>\$541,500</b>	<b>\$546,500</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	329,097	299,606	326,570	311,052	<b>339,360</b>	349,540	360,030
Commodities	8,055	13,287	12,000	12,000	<b>12,000</b>	12,360	12,730
Service & Charges	71,543	70,507	85,010	78,143	<b>94,530</b>	97,370	100,290
Capital Outlay	225,267	116,309	285,000	285,000	<b>215,000</b>	175,000	175,000
Transfer	27,875	32,530	33,000	33,000	<b>33,840</b>	34,860	35,910
<b>Total</b>	<b>\$661,837</b>	<b>\$532,239</b>	<b>\$741,580</b>	<b>\$719,195</b>	<b>\$694,730</b>	<b>\$669,130</b>	<b>\$683,960</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full Time	3.80	3.60	3.00	3.00	<b>3.00</b>	3.00	3.00
Part Time	1.63	0.50	0.78	0.78	<b>0.78</b>	0.78	0.78
<b>Total</b>	<b>5.43</b>	<b>4.10</b>	<b>3.78</b>	<b>3.78</b>	<b>3.78</b>	<b>3.78</b>	<b>3.78</b>

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

**CABLE TELEVISION FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	1,959,479	1,900,000	1,916,561	1,916,561	<b>1,719,089</b>	1,560,860	1,433,230
<b>Total Revenues</b>	602,359	548,800	581,500	521,723	<b>536,500</b>	541,500	546,500
<b>Total Expenditures</b>	661,837	532,239	741,580	719,195	<b>694,730</b>	669,130	683,960
<b>Ending Balance</b>	<b>\$1,900,000</b>	<b>\$1,916,561</b>	<b>\$1,756,481</b>	<b>\$1,719,089</b>	<b>\$1,560,860</b>	<b>\$1,433,230</b>	<b>\$1,295,770</b>
<b>Current Year Cash Added (Used)</b>	<b>(\$59,479)</b>	<b>\$16,561</b>	<b>(\$160,080)</b>	<b>(\$197,472)</b>	<b>(\$158,230)</b>	<b>(\$127,630)</b>	<b>(\$137,460)</b>

Otherfnd

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Computer Services							
Receipts	1,146,940	989,300	1,221,650	1,221,650	<b>1,615,970</b>	1,764,390	1,847,950
Interest Income	33,555	16,741	0	31,090	<b>0</b>	0	0
Transfers	0	0	0	0	<b>800,000</b>	0	0
<b>Total</b>	<b>\$1,180,495</b>	<b>\$1,006,041</b>	<b>\$1,221,650</b>	<b>\$1,252,740</b>	<b>\$2,415,970</b>	<b>\$1,764,390</b>	<b>\$1,847,950</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	513,169	531,190	562,520	544,853	<b>581,750</b>	599,200	617,180
Commodities	7,620	7,394	12,000	7,986	<b>12,000</b>	12,360	12,730
Service & Charges	364,627	353,159	457,550	387,369	<b>474,040</b>	488,260	502,910
Capital Outlay	250,264	240,420	497,080	497,080	<b>1,855,680</b>	664,570	715,130
<b>Total</b>	<b>\$1,135,680</b>	<b>\$1,132,163</b>	<b>\$1,529,150</b>	<b>\$1,437,287</b>	<b>\$2,923,470</b>	<b>\$1,764,390</b>	<b>\$1,847,950</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full Time	5.00	5.00	5.00	5.00	<b>5.00</b>	5.00	5.00
Part Time	0.73	0.83	0.83	0.83	<b>0.83</b>	0.83	0.83
<b>Total</b>	<b>5.73</b>	<b>5.83</b>	<b>5.83</b>	<b>5.83</b>	<b>5.83</b>	<b>5.83</b>	<b>5.83</b>

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

**DATA PROCESSING FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	1,389,580	1,434,395	1,308,273	1,308,273	<b>1,123,724</b>	616,224	616,224
<b>Total Revenues</b>	1,180,495	1,006,041	1,221,650	1,252,740	<b>2,415,970</b>	1,764,390	1,847,950
<b>Total Expenditures</b>	1,135,680	1,132,163	1,529,150	1,437,287	<b>2,923,470</b>	1,764,390	1,847,950
<b>Ending Balance</b>	<b>\$1,434,395</b>	<b>\$1,308,273</b>	<b>\$1,000,773</b>	<b>\$1,123,724</b>	<b>\$616,224</b>	<b>\$616,224</b>	<b>\$616,224</b>
<b>Current Year Cash Added (Used)</b>	<b>\$44,815</b>	<b>(\$126,122)</b>	<b>(\$307,500)</b>	<b>(\$184,548)</b>	<b>(\$507,500)</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Meter Collections	4,332	5,806	25,000	15,758	<b>15,000</b>	15,000	15,000
Parking Violations	146,652	84,688	160,000	159,927	<b>160,000</b>	160,000	160,000
Off-Street Parking Permits	23,521	7,724	30,000	9,012	<b>25,000</b>	25,000	25,000
Interest	21,126	9,220	3,000	1,386	<b>3,000</b>	3,000	3,000
Miscellaneous	0	0	0	0	<b>0</b>	0	0
<b>Total</b>	<b>\$195,630</b>	<b>\$107,438</b>	<b>\$218,000</b>	<b>\$186,085</b>	<b>\$203,000</b>	<b>\$203,000</b>	<b>\$203,000</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	123,065	204,537	254,270	194,827	<b>241,330</b>	248,570	256,030
Commodities	6,889	8,577	7,800	7,603	<b>11,800</b>	12,150	12,510
Service & Charges	64,022	53,736	145,630	81,937	<b>145,510</b>	149,880	154,380
Capital Outlay	80,209	15,914	18,500	18,500	<b>0</b>	0	30,000
Transfers	13,660	21,380	28,410	28,410	<b>30,640</b>	31,560	32,510
<b>Total</b>	<b>\$287,846</b>	<b>\$304,144</b>	<b>\$454,610</b>	<b>\$331,277</b>	<b>\$429,280</b>	<b>\$442,160</b>	<b>\$485,430</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full Time	0.37	1.40	1.55	1.55	<b>1.30</b>	1.30	1.30
Part Time	3.18	3.04	2.90	2.90	<b>2.90</b>	2.90	2.90
<b>Total</b>	<b>3.55</b>	<b>4.44</b>	<b>4.45</b>	<b>4.45</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>

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

**PARKING FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	909,331	817,116	620,410	620,410	<b>475,218</b>	248,938	9,778
<b>Total Revenues</b>	195,630	107,438	218,000	186,085	<b>203,000</b>	203,000	203,000
<b>Total Expenditures</b>	287,846	304,144	454,610	331,277	<b>429,280</b>	442,160	485,430
<b>Ending Balance</b>	<b>\$817,116</b>	<b>\$620,410</b>	<b>\$383,800</b>	<b>\$475,218</b>	<b>\$248,938</b>	<b>\$9,778</b>	<b>(\$272,653)</b>
<b>Current Year Cash Added (Used)</b>	<b>(\$92,215)</b>	<b>(\$196,705)</b>	<b>(\$236,610)</b>	<b>(\$145,192)</b>	<b>(\$226,280)</b>	<b>(\$239,160)</b>	<b>(\$282,430)</b>

Otherfnd

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF FINANCE AND BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Rental Income	10,727	2,970	25,000	2,922	5,000	10,000	10,000
Miscellaneous	2,648	0	2,720	1,212	1,250	2,560	2,460
Interest Income	0	0	0	0	0	0	0
Trips/Buses	416	0	11,000	0	11,000	11,000	12,000
Hawkeye Valley	0	0	0	0	0	0	0
General Fund Support	60,597	64,416	67,500	67,500	94,500	91,000	93,000
<b>Total</b>	<b>\$74,388</b>	<b>\$67,386</b>	<b>\$106,220</b>	<b>\$71,634</b>	<b>\$111,750</b>	<b>\$114,560</b>	<b>\$117,460</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	30,565	29,514	47,210	30,486	44,990	46,340	47,730
Commodities	355	706	4,400	882	4,400	4,530	4,670
Service & Charges	28,557	21,576	36,780	22,436	44,490	45,820	47,190
Capital Outlay	2,040	0	500	500	500	500	500
Transfers	12,871	15,590	17,330	17,330	17,370	17,370	17,370
<b>Total</b>	<b>\$74,388</b>	<b>\$67,386</b>	<b>\$106,220</b>	<b>\$71,634</b>	<b>\$111,750</b>	<b>\$114,560</b>	<b>\$117,460</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Part Time	1.40	1.40	1.40	1.40	1.11	1.11	1.11
<b>Total</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.11</b>	<b>1.11</b>	<b>1.11</b>

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

**COMMUNITY CENTER & SENIOR SERVICES SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	0	0	0	0	(0)	(0)	(0)
<b>Total Revenues</b>	74,388	67,386	106,220	71,634	111,750	114,560	117,460
<b>Total Expenditures</b>	74,388	67,386	106,220	71,634	111,750	114,560	117,460
<b>Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>
<b>Current Year Cash Added (Used)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Rental Fees	330,000	340,000	449,000	449,000	<b>459,000</b>	400,000	400,000
<b>Total</b>	<b>\$330,000</b>	<b>\$340,000</b>	<b>\$449,000</b>	<b>\$449,000</b>	<b>\$459,000</b>	<b>\$400,000</b>	<b>\$400,000</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Capital Outlay	587,273	458,807	449,000	426,640	<b>459,000</b>	400,000	400,000
<b>Total</b>	<b>\$587,273</b>	<b>\$458,807</b>	<b>\$449,000</b>	<b>\$426,640</b>	<b>\$459,000</b>	<b>\$400,000</b>	<b>\$400,000</b>

**VEHICLE REPLACEMENT FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	(287,663)	(544,936)	(663,744)	(663,744)	<b>(641,384)</b>	(641,384)	(641,384)
<b>Total Revenues</b>	330,000	340,000	449,000	449,000	<b>459,000</b>	400,000	400,000
<b>Total Expenditures</b>	587,273	458,807	449,000	426,640	<b>459,000</b>	400,000	400,000
<b>Ending Balance</b>	<b>(\$544,936)</b>	<b>(\$663,744)</b>	<b>(\$663,744)</b>	<b>(\$641,384)</b>	<b>(\$641,384)</b>	<b>(\$641,384)</b>	<b>(\$641,384)</b>
<b>Current Year Cash Added (Used)</b>	<b>(\$257,273)</b>	<b>(\$118,807)</b>	<b>\$0</b>	<b>\$22,360</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Hospital Receipts	640,000	866,660	640,000	640,000	<b>640,000</b>	640,000	640,000
Interest Income	460,112	153,233	366,610	173,165	<b>145,720</b>	150,000	160,000
Lease Income	31,796	31,796	31,800	31,800	<b>31,800</b>	31,800	31,800
Sewer Farm Lease	118,340	118,340	125,000	125,000	<b>125,000</b>	125,000	125,000
<b>Total</b>	<b>\$1,250,248</b>	<b>\$1,170,029</b>	<b>\$1,163,410</b>	<b>\$969,965</b>	<b>\$942,520</b>	<b>\$946,800</b>	<b>\$956,800</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Transfer	0	0	0	0	<b>0</b>	0	0
Community Health Care	195,426	203,757	12,000	12,000	<b>15,000</b>	15,000	15,000
Capital Outlay	0	0	20,000	20,000	<b>0</b>	0	0
<b>Total</b>	<b>\$195,426</b>	<b>\$203,757</b>	<b>\$32,000</b>	<b>\$32,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>

**HOSPITAL FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	9,296,957	10,351,779	11,318,051	11,318,051	<b>12,256,016</b>	13,183,536	14,115,336
<b>Total Revenues</b>	1,250,248	1,170,029	1,163,410	969,965	<b>942,520</b>	946,800	956,800
<b>Total Expenditures</b>	195,426	203,757	32,000	32,000	<b>15,000</b>	15,000	15,000
<b>Ending Balance</b>	<b>\$10,351,779</b>	<b>\$11,318,051</b>	<b>\$12,449,461</b>	<b>\$12,256,016</b>	<b>\$13,183,536</b>	<b>\$14,115,336</b>	<b>\$15,057,136</b>
<b>Current Year Cash Added (Used)</b>	<b>\$1,054,822</b>	<b>\$966,272</b>	<b>\$1,131,410</b>	<b>\$937,965</b>	<b>\$927,520</b>	<b>\$931,800</b>	<b>\$941,800</b>

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
S.S.M.I.D.-downtown	190,480	273,006	4,600	65,979	<b>48,880</b>	50,000	52,000
S.S.M.I.D.-college hill	15,732	31,820	19,950	27,477	<b>23,930</b>	25,000	26,000
Property Tax - General	1,570,697	2,656,512	2,483,090	2,495,796	<b>3,401,780</b>	3,194,830	3,289,590
Property Tax - Retirement	1,470,662	1,637,803	1,699,310	1,682,317	<b>1,136,090</b>	1,684,530	2,053,590
Interest Income	115,336	135,227	118,700	70,163	<b>52,770</b>	55,000	56,000
<b>Total</b>	<b>\$3,362,907</b>	<b>\$4,734,368</b>	<b>\$4,325,650</b>	<b>\$4,341,732</b>	<b>\$4,663,450</b>	<b>\$5,009,360</b>	<b>\$5,477,180</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	1,568,899	1,636,573	1,818,010	1,566,380	<b>1,688,860</b>	1,739,530	2,109,590
Transfers	1,776,908	2,961,338	2,507,640	2,507,640	<b>3,174,590</b>	3,269,830	3,367,590
<b>Total</b>	<b>\$3,345,808</b>	<b>\$4,597,911</b>	<b>\$4,325,650</b>	<b>\$4,074,020</b>	<b>\$4,863,450</b>	<b>\$5,009,360</b>	<b>\$5,477,180</b>

**TRUST AND AGENCY FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	6,302,370	6,319,469	6,455,926	6,455,926	<b>6,723,637</b>	6,523,637	6,523,637
<b>Total Revenues</b>	3,362,907	4,734,368	4,325,650	4,341,732	<b>4,663,450</b>	5,009,360	5,477,180
<b>Total Expenditures</b>	3,345,808	4,597,911	4,325,650	4,074,020	<b>4,863,450</b>	5,009,360	5,477,180
<b>Ending Balance</b>	<b>\$6,319,469</b>	<b>\$6,455,926</b>	<b>\$6,455,926</b>	<b>\$6,723,637</b>	<b>\$6,523,637</b>	<b>\$6,523,637</b>	<b>\$6,523,637</b>
<b>Current Year Cash Added (Used)</b>	<b>\$17,099</b>	<b>\$136,457</b>	<b>\$0</b>	<b>\$267,711</b>	<b>(\$200,000)</b>	<b>\$0</b>	<b>\$0</b>

Otherfnd

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Utilities Receipts	27,407	20,780	0	0	0	0	0
TIF - Industrial Parks	2,710,406	3,179,651	3,324,970	3,291,720	<b>3,482,790</b>	3,500,000	3,500,000
Property Tax	867,817	675,799	661,100	654,489	<b>1,061,750</b>	1,269,000	1,266,650
Transfer	1,658,135	1,656,475	2,880,860	2,880,860	<b>2,538,670</b>	2,734,820	2,723,320
Miscellaneous	0	0	0	17,366	0	0	0
<b>Total</b>	<b>\$5,263,765</b>	<b>\$5,532,704</b>	<b>\$6,866,930</b>	<b>\$6,844,435</b>	<b>\$7,083,210</b>	<b>\$7,503,820</b>	<b>\$7,489,970</b>
<b>% Of Total Property Tax Levy</b>	4.36%	3.08%	2.95%	2.92%	<b>4.39%</b>		

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Debt Service	3,339,998	2,408,807	3,741,960	3,584,140	<b>3,600,420</b>	4,003,820	3,989,970
TIF Transfers	1,819,373	3,179,651	3,324,970	3,291,720	<b>3,482,790</b>	3,500,000	3,500,000
<b>Total</b>	<b>\$5,159,371</b>	<b>\$5,588,458</b>	<b>\$7,066,930</b>	<b>\$6,875,860</b>	<b>\$7,083,210</b>	<b>\$7,503,820</b>	<b>\$7,489,970</b>

**DEBT SERVICE FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	528,847	633,241	577,488	577,488	<b>546,063</b>	546,063	546,063
<b>Total Revenues</b>	5,263,765	5,532,704	6,866,930	6,844,435	<b>7,083,210</b>	7,503,820	7,489,970
<b>Total Expenditures</b>	5,159,371	5,588,458	7,066,930	6,875,860	<b>7,083,210</b>	7,503,820	7,489,970
<b>Ending Balance</b>	<b>\$633,241</b>	<b>\$577,488</b>	<b>\$377,488</b>	<b>\$546,063</b>	<b>\$546,063</b>	<b>\$546,063</b>	<b>\$546,063</b>
<b>Current Year Cash Added (Used)</b>	<b>\$104,394</b>	<b>(\$55,754)</b>	<b>(\$200,000)</b>	<b>(\$31,425)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Bond Proceeds	34,300	3,602,719	2,133,000	0	<b>1,885,000</b>	2,319,250	2,117,500
Federal/State Funding	1,245,402	854,532	1,507,000	1,507,000	<b>6,425,000</b>	0	0
Miscellaneous	102,924	165,455	0	0	<b>500,000</b>	0	0
Interest Income	46,275	0	0	0	<b>0</b>	0	0
<b>Total</b>	<b>\$1,428,901</b>	<b>\$4,622,706</b>	<b>\$3,640,000</b>	<b>\$1,507,000</b>	<b>\$8,810,000</b>	<b>\$2,319,250</b>	<b>\$2,117,500</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Capital Outlay	1,736,732	1,044,386	3,640,000	3,426,212	<b>8,810,000</b>	2,319,250	2,117,500
Transfer	0	0	0	0	<b>0</b>	0	0
<b>Total</b>	<b>\$1,736,732</b>	<b>\$1,044,386</b>	<b>\$3,640,000</b>	<b>\$3,426,212</b>	<b>\$8,810,000</b>	<b>\$2,319,250</b>	<b>\$2,117,500</b>

**GENERAL OBLIGATION BOND FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	(1,351,277)	(1,659,108)	1,919,212	1,919,212	<b>0</b>	0	0
<b>Total Revenues</b>	1,428,901	4,622,706	3,640,000	1,507,000	<b>8,810,000</b>	2,319,250	2,117,500
<b>Total Expenditures</b>	1,736,732	1,044,386	3,640,000	3,426,212	<b>8,810,000</b>	2,319,250	2,117,500
<b>Ending Balance</b>	<b>(\$1,659,108)</b>	<b>\$1,919,212</b>	<b>\$1,919,212</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Current Year Cash Added (Used)</b>	<b>(\$307,831)</b>	<b>\$3,578,320</b>	<b>\$0</b>	<b>(\$1,919,212)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Otherfnd

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Bond Proceeds	0	0	0	0	0	0	0
Federal/State Funding	0	0	0	0	0	0	0
Miscellaneous	266,034	926,100	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
TIF Transfer	594,004	1,458,402	6,646,260	5,981,500	<b>5,985,020</b>	6,055,000	6,170,000
<b>Total</b>	<b>\$860,037</b>	<b>\$2,384,502</b>	<b>\$6,646,260</b>	<b>\$5,981,500</b>	<b>\$5,985,020</b>	<b>\$6,055,000</b>	<b>\$6,170,000</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Capital Outlay	11,277,549	6,633,598	15,763,590	8,276,970	<b>15,979,210</b>	5,701,790	4,296,170
<b>Total</b>	<b>\$11,277,549</b>	<b>\$6,633,598</b>	<b>\$15,763,590</b>	<b>\$8,276,970</b>	<b>\$15,979,210</b>	<b>\$5,701,790</b>	<b>\$4,296,170</b>

**TIF BOND FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	(3,371,185)	(13,788,696)	(18,037,793)	(18,037,793)	<b>(20,333,263)</b>	(30,327,453)	(29,974,243)
<b>Total Revenues</b>	860,037	2,384,502	6,646,260	5,981,500	<b>5,985,020</b>	6,055,000	6,170,000
<b>Total Expenditures</b>	11,277,549	6,633,598	15,763,590	8,276,970	<b>15,979,210</b>	5,701,790	4,296,170
<b>Ending Balance</b>	<b>(\$13,788,696)</b>	<b>(\$18,037,793)</b>	<b>(\$27,155,123)</b>	<b>(\$20,333,263)</b>	<b>(\$30,327,453)</b>	<b>(\$29,974,243)</b>	<b>(\$28,100,413)</b>
<b>Current Year Cash Added (Used)</b>	<b>(\$10,417,511)</b>	<b>(\$4,249,097)</b>	<b>(\$9,117,330)</b>	<b>(\$2,295,470)</b>	<b>(\$9,994,190)</b>	<b>\$353,210</b>	<b>\$1,873,830</b>

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Local Sales Tax	5,174,075	6,007,690	5,200,000	7,288,797	<b>7,200,000</b>	7,270,000	7,340,000
Interest	334,038	195,942	60,000	40,501	<b>40,000</b>	30,000	40,000
Federal/State Funding	96,940	0	0	0	<b>0</b>	0	0
Miscellaneous	354,497	2,715,815	0	0	<b>0</b>	0	0
<b>Total</b>	<b>\$5,959,550</b>	<b>\$8,919,447</b>	<b>\$5,260,000</b>	<b>\$7,329,298</b>	<b>\$7,240,000</b>	<b>\$7,300,000</b>	<b>\$7,380,000</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Capital Outlay	6,636,563	5,855,354	13,508,550	13,508,550	<b>10,478,500</b>	7,218,500	6,028,000
<b>Total</b>	<b>\$6,636,563</b>	<b>\$5,855,354</b>	<b>\$13,508,550</b>	<b>\$13,508,550</b>	<b>\$10,478,500</b>	<b>\$7,218,500</b>	<b>\$6,028,000</b>

**STREET REPAIR FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	15,001,267	14,324,254	17,388,346	17,388,346	<b>11,209,094</b>	7,970,594	8,052,094
<b>Total Revenues</b>	5,959,550	8,919,447	5,260,000	7,329,298	<b>7,240,000</b>	7,300,000	7,380,000
<b>Total Expenditures</b>	6,636,563	5,855,354	13,508,550	13,508,550	<b>10,478,500</b>	7,218,500	6,028,000
<b>Ending Balance</b>	<b>\$14,324,254</b>	<b>\$17,388,346</b>	<b>\$9,139,796</b>	<b>\$11,209,094</b>	<b>\$7,970,594</b>	<b>\$8,052,094</b>	<b>\$9,404,094</b>
<b>Current Year Cash Added (Used)</b>	<b>(\$677,013)</b>	<b>\$3,064,092</b>	<b>(\$8,248,550)</b>	<b>(\$6,179,252)</b>	<b>(\$3,238,500)</b>	<b>\$81,500</b>	<b>\$1,352,000</b>

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF FINANCE & BUSINESS OPERATIONS**

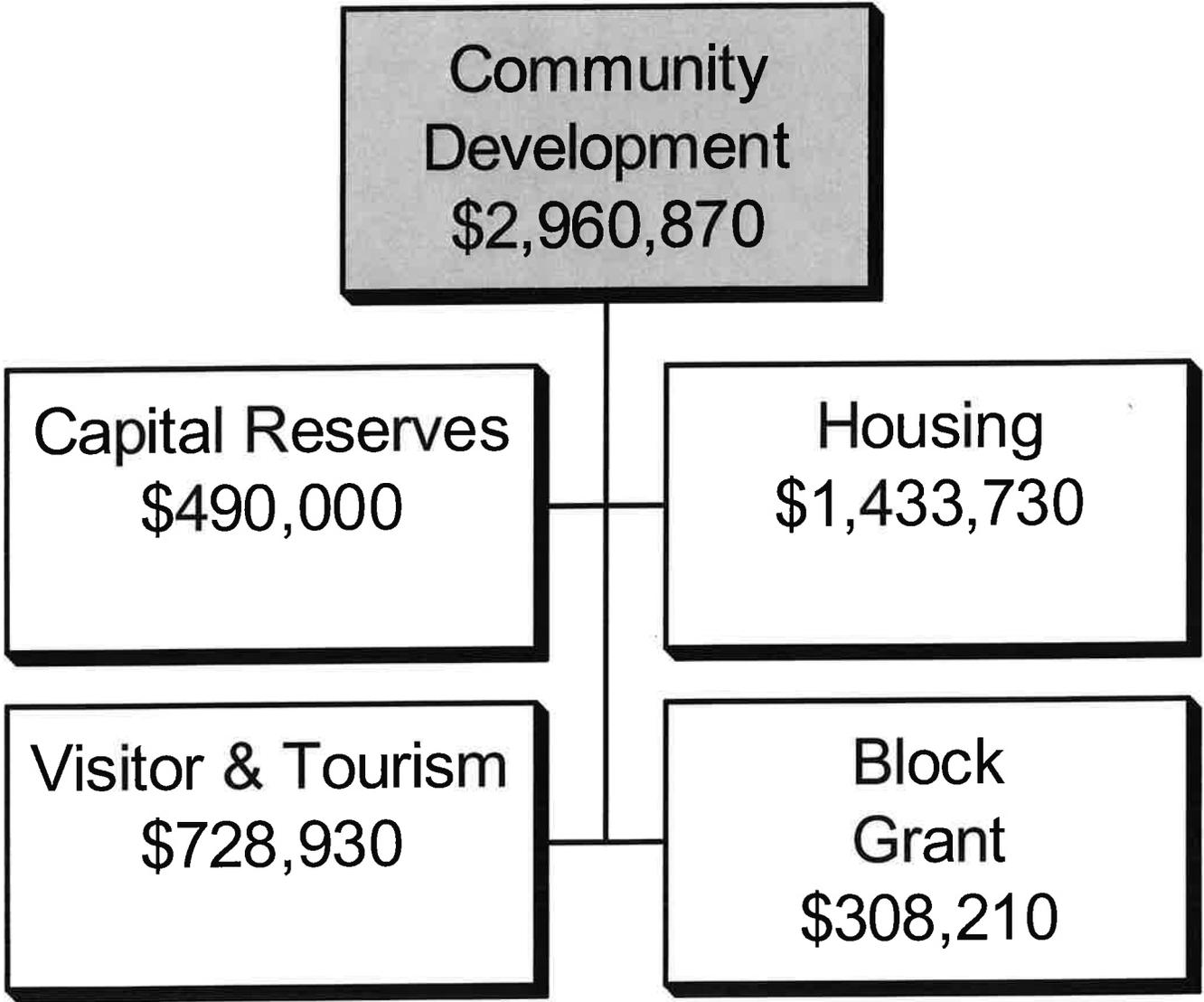
**Division:** FBO  
**Fund:** Capital Projects Fund (#443/402  
404/405/473/483/484)  
**Program:** Capital Projects

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Capital Projects Fund	57,738	41,280	281,220	121,825	0	0	0
TIF - Downtown	186,410	584,193	2,535,090	2,509,739	<b>2,253,300</b>	2,300,000	2,400,000
Economic Dev. Transfers	454,810	3,861,922	1,300,000	1,300,000	<b>1,300,000</b>	1,300,000	1,300,000
TIF - Pinnacle Prairie	0	108,376	21,870	21,651	<b>8,090</b>	10,000	10,000
Federal/State Funding	2,572,798	2,820,931	1,787,400	54,370	0	0	0
TIF-College Hill	0	58,539	159,990	158,390	<b>94,920</b>	95,000	100,000
TIF-South Cedar Falls	0	109,080	604,340	0	<b>145,920</b>	150,000	100,000
Interest	687,716	380,469	300,000	86,964	<b>100,000</b>	100,000	100,000
Miscellaneous	2,264,113	152,771	250,000	250,000	<b>250,000</b>	0	0
CFU Transfer	1,659,000	1,490,000	1,700,000	1,500,000	<b>1,500,000</b>	1,500,000	1,500,000
<b>Total</b>	<b>\$7,882,585</b>	<b>\$9,607,561</b>	<b>\$8,939,910</b>	<b>\$6,002,940</b>	<b>\$5,652,230</b>	<b>\$5,455,000</b>	<b>\$5,510,000</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Capital Outlay	3,081,069	2,770,825	5,347,820	5,347,820	<b>5,101,260</b>	300,000	3,280,000
Transfers	186,410	860,188	3,721,290	3,721,290	<b>2,902,230</b>	2,955,000	3,070,000
<b>Total</b>	<b>\$3,267,479</b>	<b>\$3,631,014</b>	<b>\$9,069,110</b>	<b>\$9,069,110</b>	<b>\$8,003,490</b>	<b>\$3,255,000</b>	<b>\$6,350,000</b>

**CAPITAL PROJECTS FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	27,798,686	32,413,792	38,390,340	38,390,340	<b>35,324,170</b>	32,972,910	35,172,910
<b>Total Revenues</b>	7,882,585	9,607,561	8,939,910	6,002,940	<b>5,652,230</b>	5,455,000	5,510,000
<b>Total Expenditures</b>	3,267,479	3,631,014	9,069,110	9,069,110	<b>8,003,490</b>	3,255,000	6,350,000
<b>Ending Balance</b>	<b>\$32,413,792</b>	<b>\$38,390,340</b>	<b>\$38,261,140</b>	<b>\$35,324,170</b>	<b>\$32,972,910</b>	<b>\$35,172,910</b>	<b>\$34,332,910</b>
<b>Current Year Cash Added (Used)</b>	<b>\$4,615,106</b>	<b>\$5,976,548</b>	<b>(\$129,200)</b>	<b>(\$3,066,170)</b>	<b>(\$2,351,260)</b>	<b>\$2,200,000</b>	<b>(\$840,000)</b>



**CITY OF CEDAR FALLS  
REVENUE SUMMARY BY FUND AND DEPARTMENT  
COMMUNITY DEVELOPMENT  
FOR FISCAL YEAR 2020 – 2025**

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

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

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

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

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF COMMUNITY DEVELOPMENT**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Housing Vouchers	1,438,599	1,451,805	1,412,130	1,434,811	<b>1,433,730</b>	1,476,740	1,521,040
Program Income	10,206	3,386	0	2,095	<b>0</b>	0	0
<b>Total</b>	<b>\$1,448,805</b>	<b>\$1,455,191</b>	<b>\$1,412,130</b>	<b>\$1,436,906</b>	<b>\$1,433,730</b>	<b>\$1,476,740</b>	<b>\$1,521,040</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	101,649	112,768	163,890	130,528	<b>163,810</b>	168,720	173,780
Commodities	2,932	2,341	3,040	2,468	<b>3,040</b>	3,130	3,220
Service & Charges	1,288,656	1,295,969	1,245,200	1,366,464	<b>1,266,880</b>	1,304,890	1,344,040
Capital Outlay	0	3,159	0	0	<b>0</b>	0	0
Transfers	0	0	0	0	<b>0</b>	0	0
<b>Total</b>	<b>\$1,393,238</b>	<b>\$1,414,236</b>	<b>\$1,412,130</b>	<b>\$1,499,460</b>	<b>\$1,433,730</b>	<b>\$1,476,740</b>	<b>\$1,521,040</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full Time	1.04	1.04	1.04	1.04	<b>1.04</b>	1.04	1.04
Part Time	0.04	1.55	1.55	1.55	<b>1.55</b>	1.55	1.55
<b>Total</b>	<b>1.08</b>	<b>2.59</b>	<b>2.59</b>	<b>2.59</b>	<b>2.59</b>	<b>2.59</b>	<b>2.59</b>

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

**HOUSING VOUCHERS FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	564,955	620,522	661,477	661,477	<b>598,923</b>	598,923	598,923
<b>Total Revenues</b>	1,448,805	1,455,191	1,412,130	1,436,906	<b>1,433,730</b>	1,476,740	1,521,040
<b>Total Expenditures</b>	1,393,238	1,414,236	1,412,130	1,499,460	<b>1,433,730</b>	1,476,740	1,521,040
<b>Ending Balance</b>	<b>\$620,522</b>	<b>\$661,477</b>	<b>\$661,477</b>	<b>\$598,923</b>	<b>\$598,923</b>	<b>\$598,923</b>	<b>\$598,923</b>
<b>Current Year Cash Added (Used)</b>	<b>\$55,567</b>	<b>\$40,955</b>	<b>\$0</b>	<b>(\$62,554)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Otherfnd

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF COMMUNITY DEVELOPMENT**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Block Grants	427,353	260,469	559,230	561,000	<b>308,210</b>	317,460	326,990
Program Income	0	0	0	0	<b>0</b>	0	0
Home Project Reimb.	31	28,802	0	0	<b>0</b>	0	0
<b>Total</b>	<b>\$427,384</b>	<b>\$289,271</b>	<b>\$559,230</b>	<b>\$561,000</b>	<b>\$308,210</b>	<b>\$317,460</b>	<b>\$326,990</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	18,949	27,154	11,990	16,845	<b>9,560</b>	9,850	10,150
Commodities	369	523	750	876	<b>750</b>	770	790
Service & Charges	442,143	385,696	496,490	464,987	<b>297,900</b>	306,840	316,050
Capital Outlay	0	0	50,000	50,000	<b>0</b>	0	0
<b>Total</b>	<b>\$461,461</b>	<b>\$413,373</b>	<b>\$559,230</b>	<b>\$532,707</b>	<b>\$308,210</b>	<b>\$317,460</b>	<b>\$326,990</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full Time	0.11	0.08	0.08	0.08	<b>0.06</b>	0.06	0.06
Part Time	0.04	0.07	0.07	0.07	<b>0.07</b>	0.07	0.07
<b>Total</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.13</b>	<b>0.13</b>	<b>0.13</b>

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

**BLOCK GRANT FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	130,623	96,546	(27,557)	(27,557)	<b>736</b>	736	736
<b>Total Revenues</b>	427,384	289,271	559,230	561,000	<b>308,210</b>	317,460	326,990
<b>Total Expenditures</b>	461,461	413,373	559,230	532,707	<b>308,210</b>	317,460	326,990
<b>Ending Balance</b>	<b>\$96,546</b>	<b>(\$27,557)</b>	<b>(\$27,557)</b>	<b>\$736</b>	<b>\$736</b>	<b>\$736</b>	<b>\$736</b>
<b>Current Year Cash Added (Used)</b>	<b>(\$34,077)</b>	<b>(\$124,102)</b>	<b>\$0</b>	<b>\$28,293</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF COMMUNITY DEVELOPMENT**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Interest	20,173	9,129	15,000	1,485	1,500	1,000	1,000
Hotel/Motel Transfer	389,068	377,125	218,750	396,200	400,000	400,000	400,000
Building Reserve Transfer	0	0	10,940	10,940	20,000	20,000	20,000
Tourism Marketing Trans.	70,032	67,883	39,380	39,380	94,000	94,000	94,000
Postage Income	2,895	1,615	0	0	0	0	0
Media Income	2,588	967	0	0	0	0	0
Building Rental Fees	2,738	50	5,000	1,000	5,000	5,000	5,000
Gift Shop Receipts	5,512	3,730	5,000	6,457	5,000	5,100	5,100
Special Projects	1,000	968	0	0	0	0	0
Brochures & Pub Income	13,134	592	0	54,465	0	0	0
Miscellaneous	1,218	424	6,000	6,000	6,000	6,000	6,000
<b>Total</b>	<b>\$508,357</b>	<b>\$462,483</b>	<b>\$300,070</b>	<b>\$515,927</b>	<b>\$531,500</b>	<b>\$531,100</b>	<b>\$531,100</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	249,959	324,513	352,410	389,806	340,860	351,090	361,620
Commodities	92,937	77,632	91,380	72,695	107,380	110,600	113,920
Service & Charges	214,176	188,041	186,930	160,828	208,890	215,160	221,610
Capital Outlay	22,881	25,996	228,140	28,140	67,200	37,500	15,950
Transfers	7,440	7,488	4,600	4,600	4,600	4,500	4,500
<b>Total</b>	<b>\$587,393</b>	<b>\$623,670</b>	<b>\$863,460</b>	<b>\$656,069</b>	<b>\$728,930</b>	<b>\$718,850</b>	<b>\$717,600</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
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	2.91	2.91	2.91
<b>Total</b>	<b>4.91</b>	<b>4.91</b>	<b>4.91</b>	<b>4.91</b>	<b>4.91</b>	<b>4.91</b>	<b>4.91</b>

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

**TOURISM AND VISITORS SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Beginning Balance	874,465	795,429	634,242	634,242	494,100	296,670	108,920
Total Revenues	508,357	462,483	300,070	515,927	531,500	531,100	531,100
Total Expenditures	587,393	623,670	863,460	656,069	728,930	718,850	717,600
Ending Balance	<b>\$795,429</b>	<b>\$634,242</b>	<b>\$70,852</b>	<b>\$494,100</b>	<b>\$296,670</b>	<b>\$108,920</b>	<b>(\$77,580)</b>
Current Year Cash Added (Used)	<b>(\$79,036)</b>	<b>(\$161,187)</b>	<b>(\$563,390)</b>	<b>(\$140,142)</b>	<b>(\$197,430)</b>	<b>(\$187,750)</b>	<b>(\$186,500)</b>

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF COMMUNITY DEVELOPMENT**

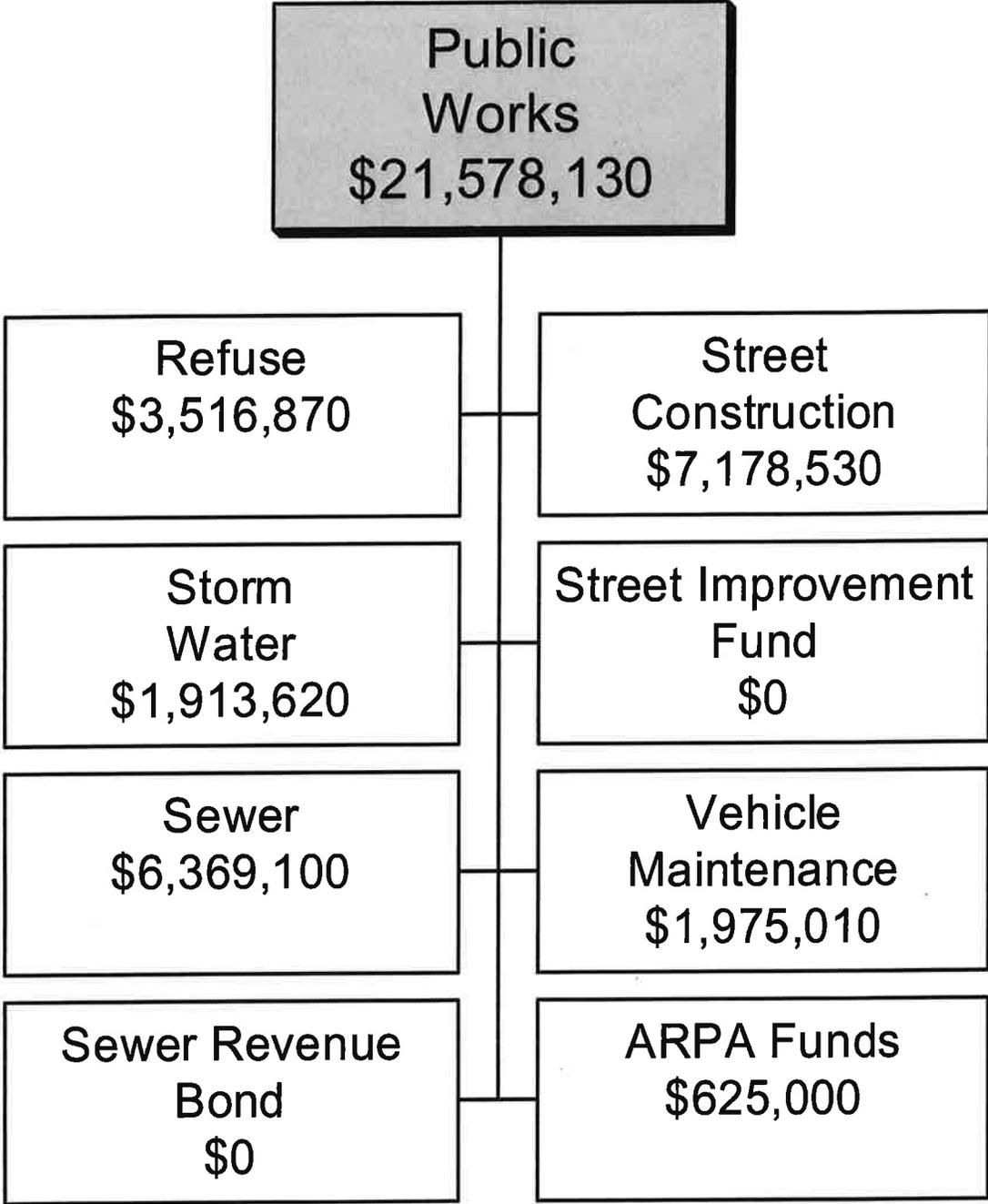
**Division:** Capital Reserves  
**Fund:** Capital Reserves  
(294-298 & 472)  
**Program:** Culture & Recreation

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Cultural Fees	17,770	24,605	7,000	45,323	<b>25,000</b>	0	0
Golf Fees	20,000	30,000	170,000	40,000	<b>70,000</b>	55,000	45,000
Rec. Center Fees	92,254	223,219	19,000	113,981	<b>392,000</b>	86,000	1,502,000
Softball Fees	8,773	6,760	3,000	7,403	<b>3,000</b>	3,000	3,000
Interest Income	68,896	31,483	0	5,990	<b>0</b>	0	0
Transfer	0	0	0	0	<b>0</b>	0	0
<b>Total</b>	<b>\$207,692</b>	<b>\$316,067</b>	<b>\$199,000</b>	<b>\$212,696</b>	<b>\$490,000</b>	<b>\$144,000</b>	<b>\$1,550,000</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Capital Outlay	339,944	489,434	199,000	199,000	<b>490,000</b>	144,000	1,550,000
Service Charge	1,919	16,440	0	0	<b>0</b>	0	0
<b>Total</b>	<b>\$341,863</b>	<b>\$505,874</b>	<b>\$199,000</b>	<b>\$199,000</b>	<b>\$490,000</b>	<b>\$144,000</b>	<b>\$1,550,000</b>

**CAPITAL RESERVES FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	2,946,831	2,812,660	2,622,853	2,622,853	<b>2,636,549</b>	2,636,549	2,636,549
<b>Total Revenues</b>	207,692	316,067	199,000	212,696	<b>490,000</b>	144,000	1,550,000
<b>Total Expenditures</b>	341,863	505,874	199,000	199,000	<b>490,000</b>	144,000	1,550,000
<b>Ending Balance</b>	<b>\$2,812,660</b>	<b>\$2,622,853</b>	<b>\$2,622,853</b>	<b>\$2,636,549</b>	<b>\$2,636,549</b>	<b>\$2,636,549</b>	<b>\$2,636,549</b>
<b>Current Year Cash Added (Used)</b>	<b>(\$134,171)</b>	<b>(\$189,807)</b>	<b>\$0</b>	<b>\$13,696</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**CITY OF CEDAR FALLS  
REVENUE SUMMARY BY FUND AND DEPARTMENT  
PUBLIC WORKS  
FOR FISCAL YEAR 2020 – 2025**

**REFUSE FUND** – The Refuse Fund has been experiencing significant increases in landfill tipping fees and refuse collection costs, as well as investing curbside recycling and cost saving ideas such as one-man garbage trucks. To cover the increase in costs, refuse rates were evaluated in 2020 and fees were increased effective 1/1/21.

**STORM WATER** – This was a new enterprise fund in FY07. New federal and state mandates related to storm water runoff and water quality forced the City to provide inspection and detection services. New ordinances were created in FY06 to establish the Storm Water Utility. Storm Water rates were increased 4 years ago and will need to be evaluated again.

**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.

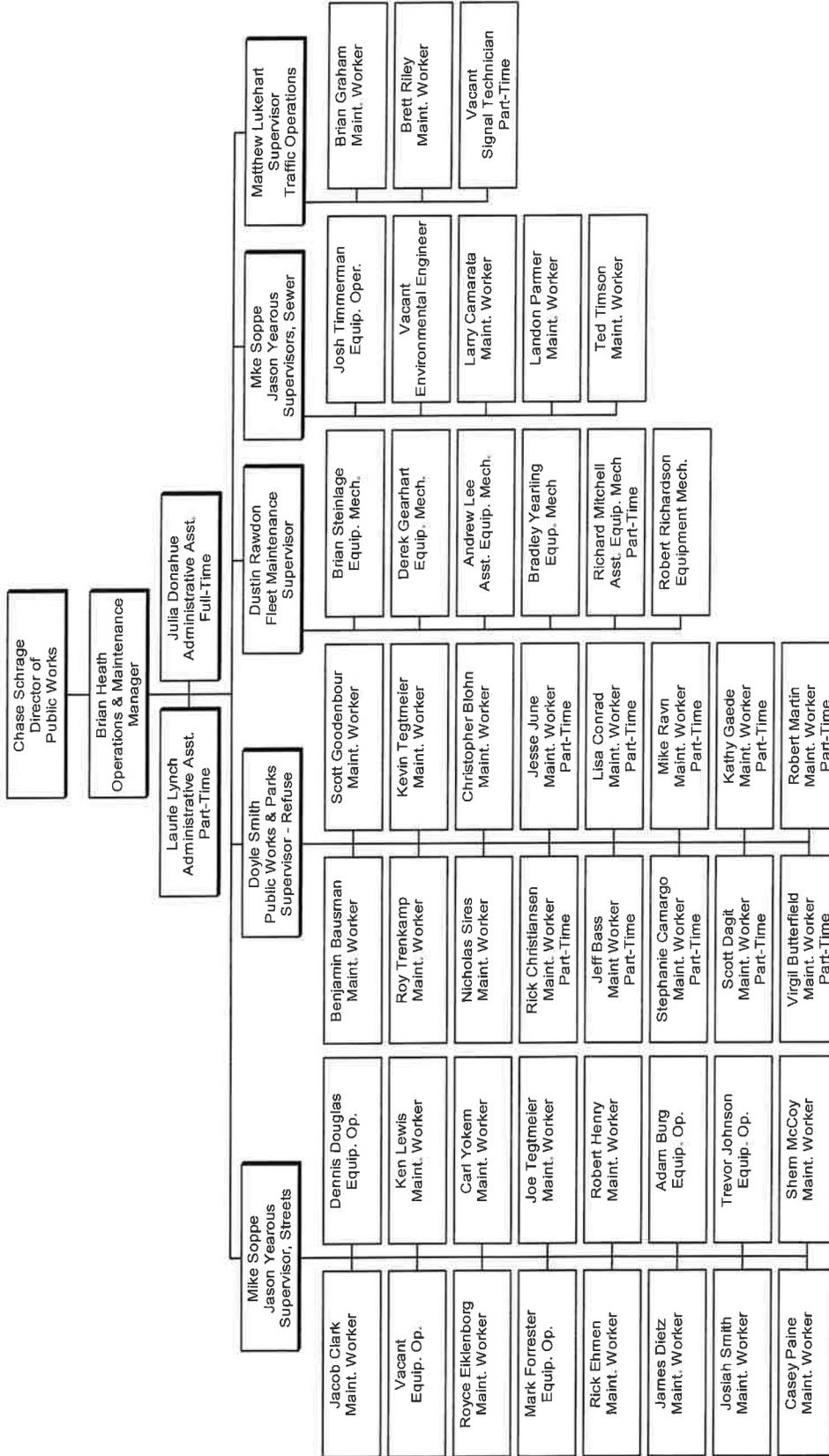
**SEWER REVENUE BOND FUND** – This fund is used to account for sewer projects that are funded by revenue bond sales.

**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**





**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC WORKS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Collections	2,461,570	2,543,114	2,700,000	2,717,819	<b>2,700,000</b>	2,835,000	2,976,750
Interest	119,678	58,277	50,000	11,916	<b>20,000</b>	25,000	27,000
Miscellaneous	54,186	48,899	20,000	14,058	<b>20,000</b>	20,000	20,000
Sewer Rental Fund Transfer	0	145,680	141,720	141,720	<b>151,150</b>	155,683	160,354
Street Construction Fund Xfe	203,160	145,680	141,720	141,720	<b>151,150</b>	155,683	160,354
Transfer Station Fees	235,351	269,156	260,000	314,642	<b>260,000</b>	260,000	270,000
Yard Waste Fees	2,374	1,236	2,000	1,752	<b>2,000</b>	2,000	2,000
Bag Tags	352	522	0	83	<b>0</b>	0	0
Recycling	168,808	213,278	200,000	258,046	<b>200,000</b>	200,000	200,000
<b>Total</b>	<b>\$3,245,479</b>	<b>\$3,425,842</b>	<b>\$3,515,440</b>	<b>\$3,601,756</b>	<b>\$3,504,300</b>	<b>\$3,653,366</b>	<b>\$3,816,459</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	1,296,315	1,309,800	1,442,310	1,432,093	<b>1,486,090</b>	1,530,670	1,576,590
Commodities	87,907	71,490	107,940	81,762	<b>111,440</b>	114,780	118,220
Service & Charges	1,283,229	1,292,788	1,340,060	1,291,900	<b>1,381,530</b>	1,422,980	1,465,670
Capital Outlay	723,582	178,756	525,000	525,000	<b>345,000</b>	295,000	200,000
Debt Service	0	0	0	0	<b>0</b>	0	0
Transfers	145,933	157,756	169,740	169,740	<b>192,810</b>	198,590	204,550
<b>Total</b>	<b>\$3,536,967</b>	<b>\$3,010,590</b>	<b>\$3,585,050</b>	<b>\$3,500,495</b>	<b>\$3,516,870</b>	<b>\$3,562,020</b>	<b>\$3,565,030</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full Time	9.50	9.67	9.67	9.67	<b>9.67</b>	9.67	9.67
Part Time	6.91	6.98	8.43	8.43	<b>8.46</b>	8.46	8.46
<b>Total</b>	<b>16.41</b>	<b>16.65</b>	<b>18.10</b>	<b>18.10</b>	<b>18.13</b>	<b>18.13</b>	<b>18.13</b>

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

**REFUSE FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	5,152,690	4,861,202	5,276,454	5,276,454	<b>5,377,716</b>	5,365,145	5,456,491
<b>Total Revenues</b>	3,245,479	3,425,842	3,515,440	3,601,756	<b>3,504,300</b>	3,653,366	3,816,459
<b>Total Expenditures</b>	3,536,967	3,010,590	3,585,050	3,500,495	<b>3,516,870</b>	3,562,020	3,565,030
<b>Ending Balance</b>	<b>\$4,861,202</b>	<b>\$5,276,454</b>	<b>\$5,206,844</b>	<b>\$5,377,716</b>	<b>\$5,365,145</b>	<b>\$5,456,491</b>	<b>\$5,707,920</b>
<b>Current Year Cash Added (Used)</b>	<b>(\$291,488)</b>	<b>\$415,252</b>	<b>(\$69,610)</b>	<b>\$101,261</b>	<b>(\$12,570)</b>	<b>\$91,346</b>	<b>\$251,429</b>

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC WORKS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Storm Water Fees	971,765	1,028,759	1,000,000	1,082,684	1,050,000	1,050,000	1,050,000
Permit & Review Fees	21,263	25,490	25,000	25,000	25,000	25,000	25,000
Interest	47,637	21,110	20,000	5,859	6,000	5,000	5,000
Miscellaneous Receipts	95,057	0	0	0	0	0	0
<b>Total</b>	<b>\$1,135,722</b>	<b>\$1,075,359</b>	<b>\$1,045,000</b>	<b>\$1,113,543</b>	<b>\$1,081,000</b>	<b>\$1,080,000</b>	<b>\$1,080,000</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	254,645	265,718	282,190	278,762	<b>339,500</b>	349,690	360,180
Commodities	18,139	27,797	26,300	22,704	<b>26,800</b>	27,600	28,430
Service & Charges	128,866	109,235	159,160	114,882	<b>164,930</b>	169,880	174,980
Capital Outlay	1,122,586	(383,167)	574,000	574,000	<b>1,230,000</b>	1,330,000	775,000
Debt Service	148,200	144,650	116,500	116,500	<b>117,250</b>	117,250	118,000
Transfers	0	0	31,710	31,710	<b>35,140</b>	36,193	37,279
<b>Total</b>	<b>\$1,672,436</b>	<b>\$164,233</b>	<b>\$1,189,860</b>	<b>\$1,138,558</b>	<b>\$1,913,620</b>	<b>\$2,030,613</b>	<b>\$1,493,869</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full Time	3.20	3.20	3.20	3.20	<b>3.50</b>	3.50	3.50
Part Time	0.10	0.10	0.10	0.10	<b>0.10</b>	0.10	0.10
<b>Total</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>

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

**STORM WATER FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	2,173,610	1,636,897	2,548,023	2,548,023	<b>2,523,007</b>	1,690,387	739,774
<b>Total Revenues</b>	1,135,722	1,075,359	1,045,000	1,113,543	<b>1,081,000</b>	1,080,000	1,080,000
<b>Total Expenditures</b>	1,672,436	164,233	1,189,860	1,138,558	<b>1,913,620</b>	2,030,613	1,493,869
<b>Ending Balance</b>	<b>\$1,636,897</b>	<b>\$2,548,023</b>	<b>\$2,403,163</b>	<b>\$2,523,007</b>	<b>\$1,690,387</b>	<b>\$739,774</b>	<b>\$325,905</b>
<b>Current Year Cash Added (Used)</b>	<b>(\$536,713)</b>	<b>\$911,126</b>	<b>(\$144,860)</b>	<b>(\$25,015)</b>	<b>(\$832,620)</b>	<b>(\$950,613)</b>	<b>(\$413,869)</b>

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC WORKS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Collections	6,708,245	7,038,502	7,100,000	7,825,604	<b>7,918,000</b>	8,472,260	9,063,320
Interest	224,708	124,974	150,000	25,693	<b>50,000</b>	60,000	60,000
Miscellaneous	4,597	14,201	5,000	4,600	<b>5,000</b>	5,000	5,000
Industrial User Fees	30,112	28,869	30,000	27,456	<b>30,000</b>	30,000	30,000
Farm Rental	97,600	97,600	100,000	98,000	<b>100,000</b>	100,000	100,000
<b>Total</b>	<b>\$7,065,262</b>	<b>\$7,304,145</b>	<b>\$7,385,000</b>	<b>\$7,981,354</b>	<b>\$8,103,000</b>	<b>\$8,667,260</b>	<b>\$9,258,320</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	1,261,768	1,240,683	1,380,240	1,269,936	<b>1,505,540</b>	1,550,710	1,597,230
Commodities	240,039	212,305	270,900	206,056	<b>272,400</b>	280,570	288,990
Service & Charges	952,272	976,380	1,074,760	961,783	<b>1,085,440</b>	1,118,000	1,151,540
Capital Outlay	714,487	915,863	615,000	615,000	<b>775,000</b>	645,000	975,000
Debt Service	1,440,745	1,440,085	2,563,360	2,563,360	<b>2,421,420</b>	2,416,070	2,404,320
Transfers	1,298,983	1,440,746	284,430	284,430	<b>309,300</b>	318,580	328,140
<b>Total</b>	<b>\$5,908,293</b>	<b>\$6,226,063</b>	<b>\$6,188,690</b>	<b>\$5,900,565</b>	<b>\$6,369,100</b>	<b>\$6,328,930</b>	<b>\$6,745,220</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full Time	15.10	15.00	15.00	15.00	<b>15.70</b>	15.70	15.70
Part Time	2.27	2.27	2.27	2.27	<b>2.27</b>	2.27	2.27
<b>Total</b>	<b>17.37</b>	<b>17.27</b>	<b>17.27</b>	<b>17.27</b>	<b>17.97</b>	<b>17.97</b>	<b>17.97</b>

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

**SEWER RENTAL FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	8,500,370	9,657,338	10,735,421	10,735,421	<b>12,816,209</b>	14,550,109	16,888,439
<b>Total Revenues</b>	7,065,262	7,304,145	7,385,000	7,981,354	<b>8,103,000</b>	8,667,260	9,258,320
<b>Total Expenditures</b>	5,908,293	6,226,063	6,188,690	5,900,565	<b>6,369,100</b>	6,328,930	6,745,220
<b>Ending Balance</b>	<b>\$9,657,338</b>	<b>\$10,735,421</b>	<b>\$11,931,731</b>	<b>\$12,816,209</b>	<b>\$14,550,109</b>	<b>\$16,888,439</b>	<b>\$19,401,539</b>
<b>Current Year Cash Added (Used)</b>	<b>\$1,156,969</b>	<b>\$1,078,083</b>	<b>\$1,196,310</b>	<b>\$2,080,789</b>	<b>\$1,733,900</b>	<b>\$2,338,330</b>	<b>\$2,513,100</b>

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC WORKS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Bond Proceeds	659,764	1,500,000	0	0	0	12,800,000	30,000,000
Interest Income	26,343	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
<b>Total</b>	<b>\$686,107</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,800,000</b>	<b>\$30,000,000</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Capital Outlay	410,162	549,923	2,030,000	3,221,330	0	12,800,000	30,000,000
<b>Total</b>	<b>\$410,162</b>	<b>\$549,923</b>	<b>\$2,030,000</b>	<b>\$3,221,330</b>	<b>\$0</b>	<b>\$12,800,000</b>	<b>\$30,000,000</b>

**SEWER REVENUE BONDS FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	1,995,309	2,271,254	3,221,330	3,221,330	0	0	0
<b>Total Revenues</b>	686,107	1,500,000	0	0	0	12,800,000	30,000,000
<b>Total Expenditures</b>	410,162	549,923	2,030,000	3,221,330	0	12,800,000	30,000,000
<b>Ending Balance</b>	<b>\$2,271,254</b>	<b>\$3,221,330</b>	<b>\$1,191,330</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Current Year Cash Added (Used)</b>	<b>\$275,945</b>	<b>\$950,077</b>	<b>(\$2,030,000)</b>	<b>(\$3,221,330)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Otherfnd

24-Jan-22

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC WORKS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Miscellaneous	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
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	625,000	0	0
Transfers	0	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$625,000</b>	<b>\$0</b>	<b>\$0</b>

**STREET IMPROVEMENT FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	0	0	0	0	0	(625,000)	(625,000)
<b>Total Revenues</b>	0	0	0	0	0	0	0
<b>Total Expenditures</b>	0	0	0	0	625,000	0	0
<b>Ending Balance</b>	0	0	0	0	(625,000)	(625,000)	(625,000)
<b>Current Year Cash Added (Used)</b>	0	0	0	0	(625,000)	0	0

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC WORKS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Road Use Tax	5,047,157	5,879,631	5,025,280	6,327,568	<b>5,150,190</b>	5,190,910	5,211,260
West 1st	0	0	0	0	<b>0</b>	0	0
Miscellaneous	107,047	52,867	10,000	9,670	<b>10,000</b>	10,000	10,000
<b>Total</b>	<b>\$5,154,204</b>	<b>\$5,932,498</b>	<b>\$5,035,280</b>	<b>\$6,337,238</b>	<b>\$5,160,190</b>	<b>\$5,200,910</b>	<b>\$5,221,260</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	1,588,147	1,692,315	1,680,890	1,614,526	<b>1,827,260</b>	1,882,080	1,938,540
Commodities	558,734	407,580	646,810	411,863	<b>664,460</b>	684,390	704,920
Service & Charges	869,639	834,538	850,430	834,068	<b>924,280</b>	952,010	980,570
Capital Outlay	1,618,805	1,332,077	2,557,500	2,557,500	<b>3,396,750</b>	2,032,000	3,179,500
Debt Service	0	0	0	0	<b>0</b>	0	0
Transfers	376,853	351,446	352,510	352,510	<b>365,780</b>	376,750	388,050
<b>Total</b>	<b>\$5,012,178</b>	<b>\$4,617,956</b>	<b>\$6,088,140</b>	<b>\$5,770,467</b>	<b>\$7,178,530</b>	<b>\$5,927,230</b>	<b>\$7,191,580</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full Time	20.50	19.50	19.50	19.50	<b>20.50</b>	20.50	20.50
Part Time	4.15	4.87	3.42	3.42	<b>4.15</b>	4.15	4.15
<b>Total</b>	<b>24.65</b>	<b>24.37</b>	<b>22.92</b>	<b>22.92</b>	<b>24.65</b>	<b>24.65</b>	<b>24.65</b>

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

**STREET CONSTRUCTION FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	8,437,357	8,579,383	9,893,925	9,893,925	<b>10,460,696</b>	8,442,356	7,716,036
<b>Total Revenues</b>	5,154,204	5,932,498	5,035,280	6,337,238	<b>5,160,190</b>	5,200,910	5,221,260
<b>Total Expenditures</b>	5,012,178	4,617,956	6,088,140	5,770,467	<b>7,178,530</b>	5,927,230	7,191,580
<b>Ending Balance</b>	<b>8,579,383</b>	<b>9,893,925</b>	<b>8,841,065</b>	<b>10,460,696</b>	<b>8,442,356</b>	<b>7,716,036</b>	<b>5,745,716</b>
<b>Current Year Cash Added (Used)</b>	<b>142,026</b>	<b>1,314,542</b>	<b>(1,052,860)</b>	<b>566,772</b>	<b>(2,018,340)</b>	<b>(726,320)</b>	<b>(1,970,320)</b>

Otherfnd

24-Jan-22

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC WORKS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Federal/State Funding	0	0	0	0	0	0	0
Miscellaneous	3,927,548	48,750	0	0	0	0	0
Interest	0	0	0	0	0	0	0
<b>Total</b>	<b>\$3,927,548</b>	<b>\$48,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
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	270,281	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
<b>Total</b>	<b>\$270,281</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**STREET IMPROVEMENT FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	(3,706,017)	(48,750)	(0)	(0)	(0)	(0)	(0)
<b>Total Revenues</b>	3,927,548	48,750	0	0	0	0	0
<b>Total Expenditures</b>	270,281	0	0	0	0	0	0
<b>Ending Balance</b>	<b>(48,750)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>Current Year Cash Added (Used)</b>	<b>3,657,267</b>	<b>48,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF CEDAR FALLS  
FY2023 BUDGET  
DEPARTMENT OF PUBLIC WORKS**

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

Revenue	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Rental Fees	1,741,050	1,707,280	1,614,680	1,614,680	<b>1,640,010</b>	1,698,360	1,758,470
Interest	70,247	36,809	5,000	7,352	<b>5,000</b>	5,000	5,000
Miscellaneous	93,898	132,829	30,000	60,630	<b>30,000</b>	30,000	30,000
<b>Total</b>	<b>\$1,905,195</b>	<b>\$1,876,918</b>	<b>\$1,649,680</b>	<b>\$1,682,662</b>	<b>\$1,675,010</b>	<b>\$1,733,360</b>	<b>\$1,793,470</b>

Expenditures	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Personal Services	476,983	529,535	569,100	547,281	<b>589,210</b>	606,890	625,100
Commodities	931,489	916,771	1,029,970	983,723	<b>1,029,970</b>	1,060,870	1,092,700
Service & Charges	202,109	193,611	270,610	177,817	<b>325,830</b>	335,600	345,670
Capital Outlay	0	0	80,000	102,360	<b>30,000</b>	30,000	30,000
Transfers	0	0	0	0	<b>0</b>	0	0
<b>Total</b>	<b>\$1,610,582</b>	<b>\$1,639,918</b>	<b>\$1,949,680</b>	<b>\$1,811,181</b>	<b>\$1,975,010</b>	<b>\$2,033,360</b>	<b>\$2,093,470</b>

Auth. Positions	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
Positions:							
Full Time	4.00	6.00	6.00	6.00	<b>6.00</b>	6.00	6.00
Part Time	3.38	1.23	1.23	1.23	<b>1.23</b>	1.23	1.23
<b>Total</b>	<b>7.38</b>	<b>7.23</b>	<b>7.23</b>	<b>7.23</b>	<b>7.23</b>	<b>7.23</b>	<b>7.23</b>

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

**VEHICLE MAINTENANCE FUND SUMMARY**

	Actual 2019/2020	Actual 2020/2021	Budgeted 2021/2022	Projected 2021/2022	Budgeted 2022/2023	Proposed 2023/2024	Proposed 2024/2025
<b>Beginning Balance</b>	3,132,368	3,426,981	3,663,981	3,663,981	<b>3,535,461</b>	3,235,461	2,935,461
<b>Total Revenues</b>	1,905,195	1,876,918	1,649,680	1,682,662	<b>1,675,010</b>	1,733,360	1,793,470
<b>Total Expenditures</b>	1,610,582	1,639,918	1,949,680	1,811,181	<b>1,975,010</b>	2,033,360	2,093,470
<b>Ending Balance</b>	<b>\$3,426,981</b>	<b>\$3,663,981</b>	<b>\$3,363,981</b>	<b>\$3,535,461</b>	<b>\$3,235,461</b>	<b>\$2,935,461</b>	<b>\$2,635,461</b>
<b>Current Year Cash Added (Used)</b>	<b>\$294,613</b>	<b>\$237,000</b>	<b>(\$300,000)</b>	<b>(\$128,520)</b>	<b>(\$300,000)</b>	<b>(\$300,000)</b>	<b>(\$300,000)</b>

### Long-Term Debt

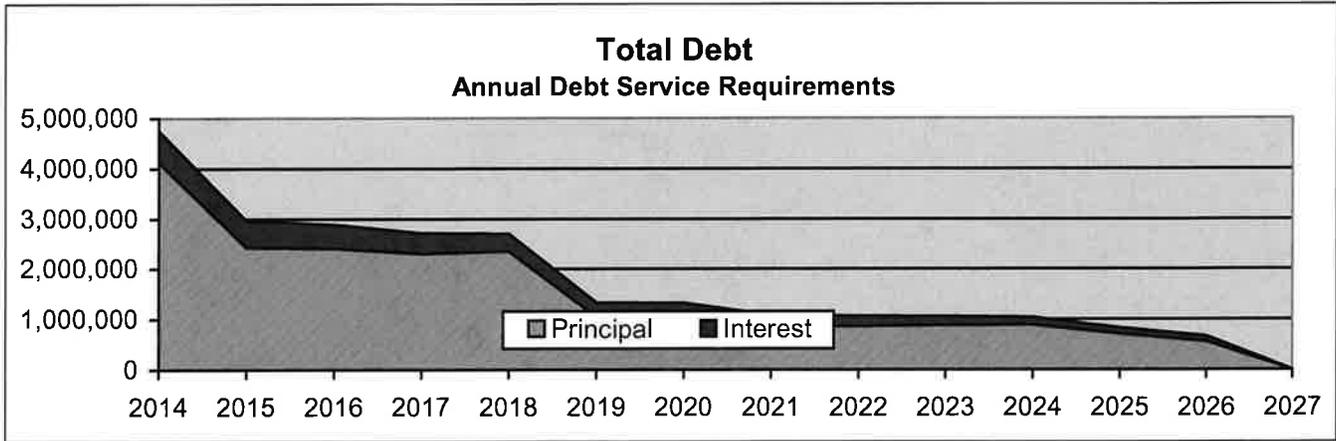
The Debt Service Fund is a legally required fund. The fund administers the payments for all of the City’s general obligation debt, including payments on Tax Increment Financing bonds. Revenue bonds are administered in the enterprise fund that is securing the debt. Currently the Sewer fund and the Storm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

The debt service property tax levy finances the bond and interest payments that are not being secured from other revenue sources. The levy rate for debt service for FY23 is \$0.47 compared to \$0.30 for FY22.

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

Year Ending	Tax Increment Financing Bonds	General Obligation Notes/Bonds	Total Interest	Total
2023	--	1,795,000	334,200	2,129,200
2024	--	1,860,000	280,900	2,140,900
2025	--	1,915,000	225,250	2,140,250
2026	--	1,975,000	167,600	2,142,600
2027	--	1,735,000	114,600	1,849,600
2028	--	1,775,000	65,800	1,840,800
2029	--	390,000	15,900	405,900
2030	--	405,000	8,100	413,100
2031	--	--	--	--
	<u>\$ 0</u>	<u>\$ 11,850,000</u>	<u>\$ 1,212,350</u>	<u>\$ 13,062,350</u>

Table does not include the debt service to finance the sewer & water treatment facility upgrades through the State Revolving Fund and internal financing. The table also does not include the debt service on bonds expected to be sold in calendar year 2022.

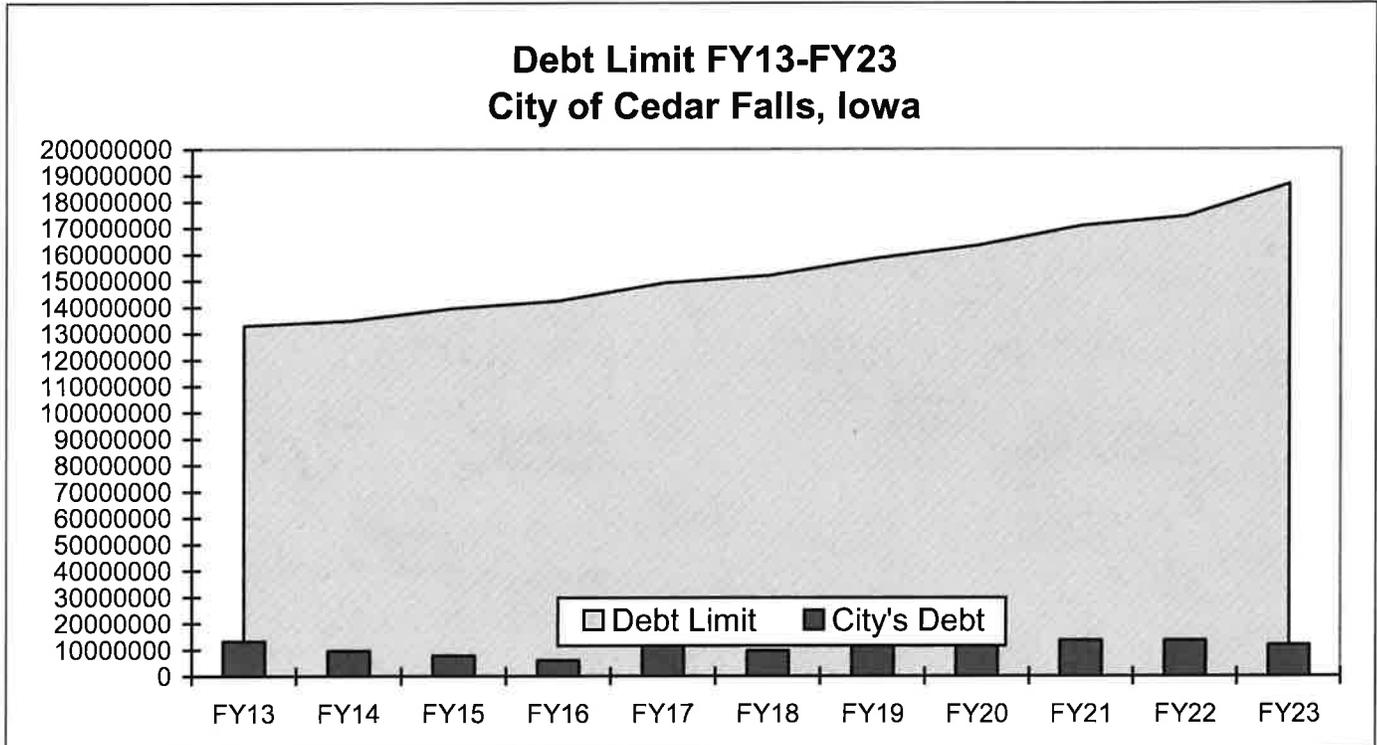


The City of Cedar Falls was upgraded to a Aaa rating from Moody’s Investor Services in June 2020 for all general obligation issuances. This was a major achievement by the City. The upgrade was a result of strong financial management evidenced by a long history of strong cash reserves and liquidity, modest debt burden, and low fixed costs.

In 2020, the City issued \$3,430,000 in General Obligation Capital Loan Notes. The proceeds were for various capital projects, including Olive Street Box Culvert, Union Road Trail, Cedar Heights Drive Reconstruction, Greenhill Road & S. Main Intersection, and a new fire truck.

**Impact on Property Taxes**

During calendar year 2022, the City may sell approximately \$3,796,000 in General Obligation Bonds. These proceeds will be used for various citywide projects, including Slope Repairs, Cedar Heights Drive Reconstruction, River Improvements, South Main Intersection improvements, Main Street Reconstruction, and City’s new financial system.



Year	Debt Limit	City's Debt
FY13	132,967,751	13,205,000
FY14	134,876,517	9,640,000
FY15	139,586,122	7,770,000
FY16	142,421,126	5,920,000
FY17	149,224,259	13,270,000
FY18	151,911,983	9,740,000
FY19	158,343,489	14,085,000
FY20	163,389,318	11,670,000
FY21	170,858,420	13,595,000
FY22	174,549,627	13,595,000
FY23	186,759,662	11,850,000 *

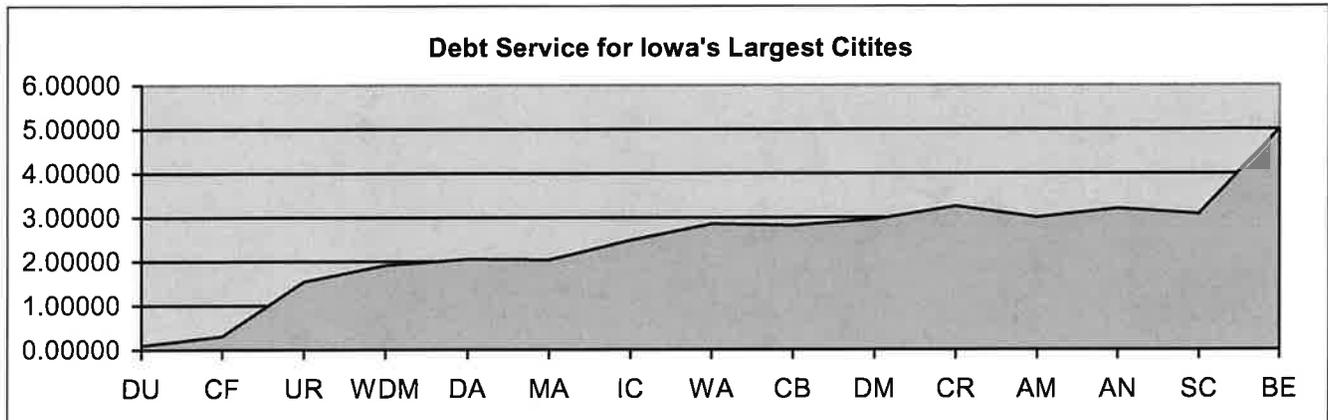
\* estimate

**Debt Service Levy**

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

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

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



City	FY22 Debt Service	2020 Population
Dubuque	0.09215	59,667
<b>Cedar Falls</b>	<b>0.30186</b>	<b>40,713</b>
Urbandale	1.54000	45,580
W. Des Moines	1.91000	68,723
Davenport	2.04999	101,724
Marion	2.03662	41,535
Iowa City	2.47846	74,828
Waterloo	2.85552	67,314
Council Bluffs	2.82000	62,799
Des Moines	2.96000	214,133
Cedar Rapids	3.25225	137,710
Ames	2.99735	66,427
Ankeny	3.20000	67,887
Sioux City	3.07864	85,797
Bettendorf	5.00000	39,102
<b>Average:</b>	<b>2.43819</b>	

Cedar Falls' debt service levy is approximately \$2.14 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 2023 is based upon actual property valuation at January 1, 2021.

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:

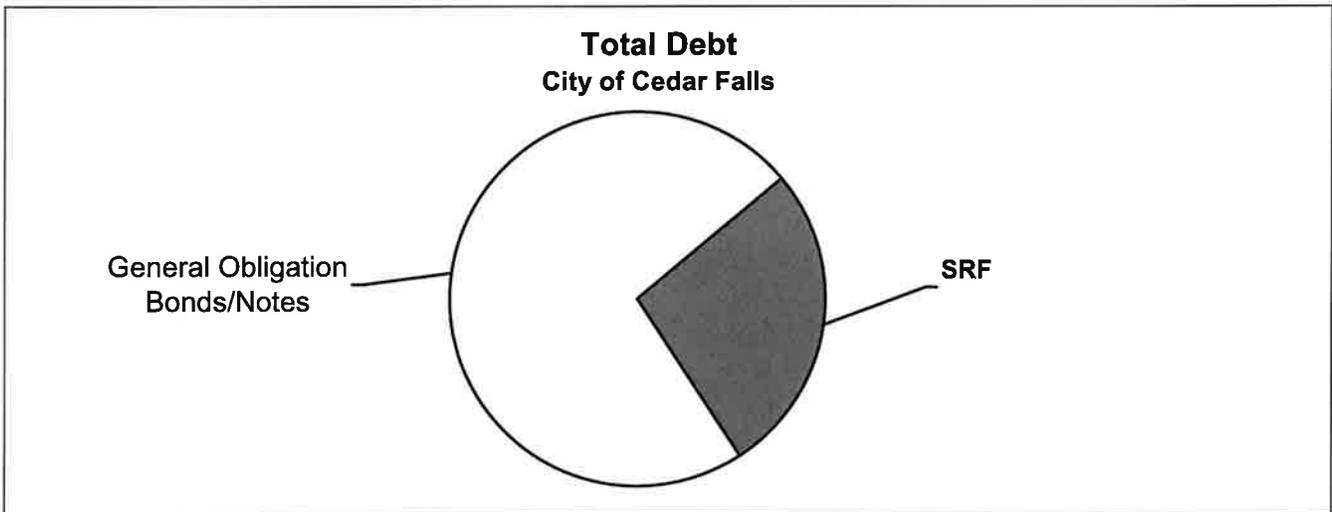
Estimated actual valuation of taxable property within the City - Jan 1, 2021	<u>\$ 3,735,193,238</u>
Debt limit - 5% of total actual valuation	\$ 186,759,662
Debt applicable to debt limit:	
General Obligation Bonds/Notes	11,850,000
General Obligation Bonds/Notes - CFU Communication Bonds	<u>0</u>
Legal Debt Margin	<u>\$ 174,909,662</u>
Total net debt applicable to the limit as a percentage of debt limit	6.35%

**Debt History  
Legal Debt Margin**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Debt Limit	\$ 151,911,983	\$ 158,343,489	\$ 163,389,318	\$ 170,858,420	\$ 174,549,627
Total net debt applicable to limit	<u>9,740,000</u>	<u>14,085,000</u>	<u>11,670,000</u>	<u>13,595,000</u>	<u>13,595,000</u>
Legal debt margin	<u>\$ 142,171,983</u>	<u>\$ 144,258,489</u>	<u>\$ 151,719,318</u>	<u>\$ 157,263,420</u>	<u>\$ 160,954,627</u>
Total net debt applicable to the limit as a percentage of Debt Limit	6.41%	8.90%	7.14%	7.96%	7.79%

**Principal Annual Maturities  
As of January 1, 2023**

Year	SRF Revenue	General Obligation Notes/Bonds
2023	339,000	1,795,000
2024	350,000	1,860,000
2025	361,000	1,915,000
2026	373,000	1,975,000
2027	385,000	1,735,000
2028-2033	2,584,000	2,570,000
<b>Total</b>	<b>4,392,000</b>	<b>11,850,000</b>



**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
2023	481,740	2,129,200
2024	481,723	2,140,900
2025	481,348	2,140,250
2026	481,615	2,142,600
2027	481,493	1,849,600
2028-2033	2,885,763	2,659,800
<b>Total</b>	<b>5,293,682</b>	<b>13,062,350</b>

**City of Cedar Falls  
Outstanding Bond Report  
As of January 1, 2023**

<b>Bonded Debt Description</b>	<b>Maturity Date</b>	<b>General Obligation Bonds/Notes</b>	<b>Utility Bonds</b>	<b>Revenue Bonds</b>
Capital Loan Notes	06/01/30	2,965,000		
Capital Loan Notes	06/01/26	1,130,000		
Capital Loan Notes - Sewer	06/01/28	3,815,000		
2012 Sewer Internal Financing*	06/01/35	8,965,000		
General Obligation Bonds	06/01/28	1,900,000		
GO Bonds - Sewer	06/01/28	1,430,000		
GO Bonds - Stormwater	06/01/28	610,000		
SRF	06/01/33			4,392,000
<b>Total</b>		<b>\$20,815,000</b>	<b>\$0</b>	<b>\$4,392,000</b>

\*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 FY23**

<b>Bonds Due 06/30/23</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2020 Capital Loan Notes	340,000	59,300	399,300
Sewer SRF Loan	339,000	142,740	481,740
2016 GO Bonds	275,000	22,600	297,600
2018 GO Bonds	280,000	84,850	364,850
2018 Sewer Bonds	210,000	63,900	273,900
2018 Stormwater Bonds	90,000	27,250	117,250
2016 Sewer Bonds	600,000	76,300	676,300
	<b>\$ 2,134,000</b>	<b>\$ 476,940</b>	<b>\$ 2,610,940</b>

If bonds are sold after the FY23 budget certification date, debt service in FY23 on those bonds will be budgeted in FY24.

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## FINANCIAL POLICIES FOR THE CAPITAL IMPROVEMENTS PROGRAM

### CAPITAL EXPENDITURES

#### 1. DEFINITION:

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

Capital improvements have four characteristics:

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

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

#### 2. PROJECT ANALYSIS:

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

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

#### 3. MAXIMUM LIMITATIONS ON GENERAL OBLIGATION BONDS:

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

- A. Debt Limit:

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

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

B. Borrowing Reserve:

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

**4. CEILING ON DEBT SERVICE:**

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

**5. FINANCING:**

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

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

## PROPERTY TAX AND DEBT LIMIT EFFECTS

The City Council and the Planning & Zoning Commission were presented a 5-year Capital Improvement Schedule (CIP) in January. Three of the larger projects on the schedule that are funded with GO funding are the Cedar Heights Drive Reconstruction, Main Street Reconstruction and Aldrich Elementary School Connections. The GO funding for these projects are estimated at \$4.2 million. The school connection project is scheduled for FY22-FY26, the Main Street project is scheduled for FY22-FY25, and the Cedar Heights project is scheduled for FY21-23. 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 2022 has already been sold and those projects are funded. Any GO revenue source of 2022 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 \$112.4 million for Nutrient Removal Upgrade. ARPA funds in the amount of \$.46 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.

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.

01/19/22

**FY22-27 CIP  
Revenue Change Projections**

			<b>Projected Revenue Change</b>	
<b>Fiscal Year</b>	<b>Committed Debt Service</b>	<b>Payment Include FY22- 27 CIP</b>	<b>Amount</b>	<b>Percent</b>
22	1,062,100	1,062,100	297,060	1.32%
23	1,061,750	1,441,085	378,985	1.66%
24	1,065,450	1,489,912	48,827	0.21%
25	1,063,100	1,885,069	395,157	1.70%
26	1,064,800	1,935,945	50,877	0.22%
27	773,700	2,028,014	92,069	0.39%
28	772,600	1,309,471	(718,543)	-3.02%

1. Proposed issuance of \$3,796,000 in FY22, \$3,874,250 in FY24 and \$3,635,000 in FY26.

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.

01/19/22

**FY22-27 CIP  
Revenue Change Projections**

<b>Fiscal Year</b>	<b>Percent Change</b>	<b>Change in City Tax Rate</b>	<b>Projected City Tax Rate (Per \$1,000)</b>	<b>City Taxes Paid on a \$100,000 Home</b>
22	1.32%	0.1508	\$11.38	\$641.94
23	1.66%	0.1891	\$11.57	\$652.61
24	0.21%	0.0244	\$11.59	\$653.98
25	1.70%	0.1972	\$11.79	\$665.10
26	0.22%	0.0254	\$11.82	\$666.53
27	0.39%	0.0459	\$11.86	\$669.13
28	-3.02%	-0.3585	\$11.50	\$648.90

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 FY22-27 CIP is a 2.33% percent increase or \$104.61 more in property taxes paid on an existing \$100,000 home from FY22-FY27.

**FY22 - 27 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
22	13,595,000	3,796,000	17,391,000	9.99%
23	11,850,000	3,530,545	15,380,545	8.83%
24	10,055,000	7,086,250	17,141,250	9.84%
25	8,195,000	6,476,869	14,671,869	8.42%
26	6,280,000	9,435,030	15,715,030	9.02%
27	4,305,000	8,463,766	12,768,766	7.33%
28	2,570,000	7,408,208	9,978,208	5.73%

**FY22 - 27 CIP  
Debt Limit Projections  
All G.O. Debt Less Direct Revenue Supported Debt**

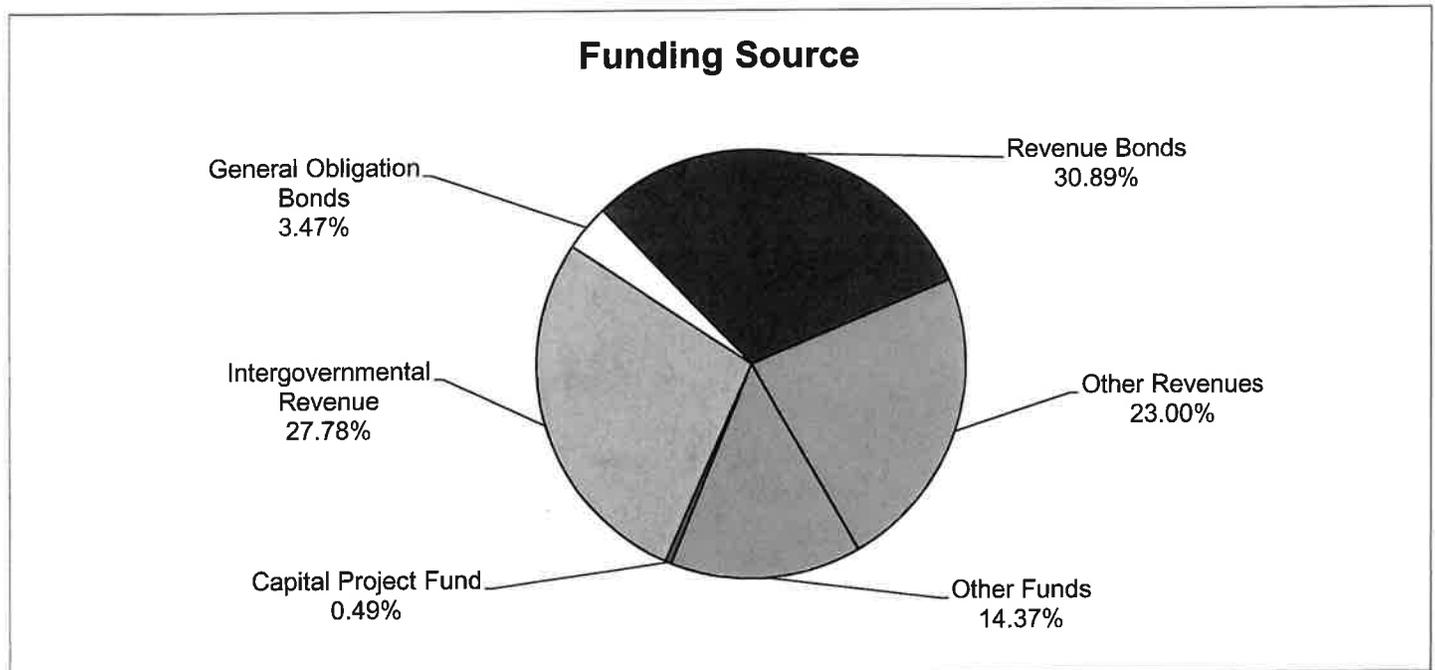
Fiscal Year (Start)	Current Principal Outstanding	Proposed Net Debt Incurred	New Principal Outstanding	Percent of Current Debt Limit
22	6,865,000	3,796,000	10,661,000	6.12%
23	5,995,000	3,530,545	9,525,545	5.47%
24	5,100,000	7,086,250	12,186,250	7.00%
25	4,175,000	6,476,869	10,651,869	6.12%
26	3,225,000	9,435,030	12,660,030	7.27%
27	2,245,000	8,463,766	10,708,766	6.15%
28	1,530,000	7,408,208	8,938,208	5.13%

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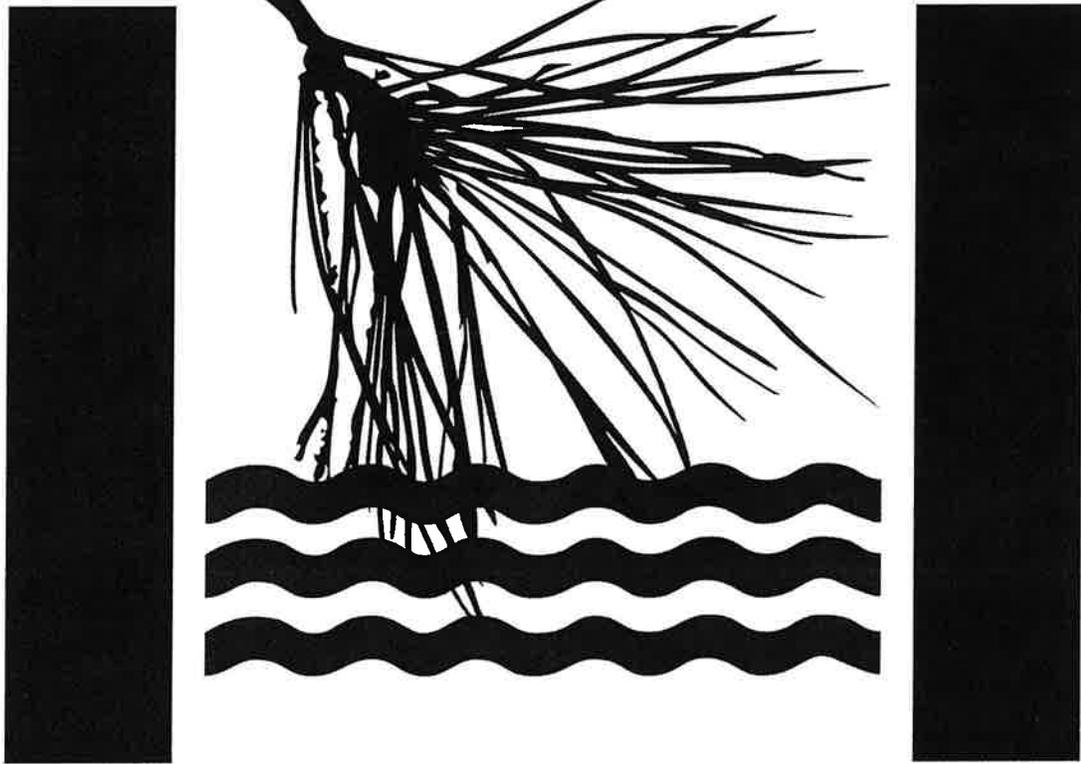
**FY22 - FY27 CAPITAL IMPROVEMENTS PROGRAM SUMMARY  
CITY OF CEDAR FALLS**

EXPENDITURES	FY22	FY23	FY24	FY25	FY26	FY27	TOTAL
Finance & Business Operations	\$6,849,705	\$11,206,785	\$6,653,365	\$6,251,295	\$3,781,085	\$11,263,955	\$46,006,190
Community Development	4,745,340	8,499,490	1,865,010	19,433,000	3,213,500	423,000	\$38,179,340
Public Works	33,855,350	34,135,000	39,900,000	45,133,500	39,388,000	80,206,000	\$272,617,850
Public Safety Services	74,000	121,750	656,610	109,000	114,750	35,000	\$1,111,110
<b>TOTAL</b>	<b>\$45,524,395</b>	<b>\$53,963,025</b>	<b>\$49,074,985</b>	<b>\$70,926,795</b>	<b>\$46,497,335</b>	<b>\$91,927,955</b>	<b>\$357,914,490</b>

FUNDING SOURCES	FY22	FY23	FY24	FY25	FY26	FY27	TOTAL
Other Funds	\$9,370,175	\$13,230,805	\$7,642,075	\$11,712,575	\$4,675,625	\$4,827,125	\$51,458,380
Capital Project Fund	1,137,110	195,400	70,000	70,000	140,000	140,000	\$1,752,510
Intergovernmental Revenue	16,771,140	18,185,110	15,837,620	7,944,500	4,704,750	35,953,000	\$99,396,120
General Obligation Bonds	3,134,000	1,885,000	2,319,250	2,117,500	1,792,500	1,185,000	\$12,433,250
Revenue Bonds	2,757,000	0	12,800,000	30,000,000	31,000,000	34,000,000	\$110,557,000
Other Revenues	12,354,970	20,466,710	10,406,040	19,082,220	4,184,460	15,822,830	\$82,317,230
<b>TOTAL</b>	<b>\$45,524,395</b>	<b>\$53,963,025</b>	<b>\$49,074,985</b>	<b>\$70,926,795</b>	<b>\$46,497,335</b>	<b>\$91,927,955</b>	<b>\$357,914,490</b>



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**FY22 - FY27 CAPITAL IMPROVEMENTS PROGRAM  
CITY OF CEDAR FALLS, IOWA**

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

3-Jan-2021  
18-Jan-2022  
22.656

New FY22

#	PROJECT OR PROGRAM	DEPT/ DIV.	FY22		FY23		FY24		FY25		FY26		FY27		SUBTOTAL		TOTAL FUNDING AMOUNT
			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	
1	Annual TIF Rebates	ADM/ED	TIF-UN	102,080	TIF-UN	117,390	TIF-UN	76,280	TIF-UN	44,020	TIF-UN	18,810	TIF-UN	9,410	TIF-UN	367,990	9,366,840
			TIF-CH	64,450	TIF-CH	64,450	TIF-CH	64,450					TIF-CH	193,350			
			TIF-DT	1,232,850	TIF-DT	1,409,870	TIF-DT	1,451,080	TIF-DT	1,597,150	TIF-DT	1,597,150	TIF-DT	1,517,420	TIF-DT	8,805,500	
2	Gibson Property Development - Phase I	ADM/ED		TIF-STH	1,075,000	TIF-STH	1,425,000	TIF-STH	315,000					TIF-STH	2,815,000	2,815,000	
3	Gibson Property Development - Phase II	ADM/ED				TIF-STH	600,000	TIF-STH	715,000					TIF-STH	1,315,000	1,315,000	
4	Gibson Property Development - Phase III-V	ADM/ED										TIF-STH	6,310,000	TIF-STH	6,310,000	6,310,000	
5	Industrial Park Expansion (Phase I)	ADM/ED	TIF-UN	3,000,000	TIF-UN	3,000,000								TIF-UN	6,000,000	6,000,000	
6	Industrial Park Land Acquisition	ADM/ED			TIF-UN	1,500,000			TIF-UN	1,500,000			TIF-UN	1,500,000	TIF-UN	4,500,000	4,500,000
7	Northern Industrial Park: Insurance and Maintenance	ADM/ED	TIF-UN	30,000	TIF-UN	30,000	TIF-UN	30,000	TIF-UN	30,000	TIF-UN	30,000	TIF-UN	30,000	TIF-UN	180,000	180,000
8	Bond Fees	FBO/ADM	GO 2022	50,000			GO 2024	50,000			GO 2026	50,000			GO	150,000	150,000
9	Capitalized Interest	FBO/ADM	GO 2022	150,000			GO 2024	150,000			GO 2026	150,000			GO	450,000	450,000
10	Vehicle Replacement Program	FBO/ADM	SCF	410,000	SCF	440,000	SCF	400,000	SCF	400,000	SCF	400,000	SCF	400,000	SCF	2,450,000	6,398,000
			SRF				SRF	35,000	SRF	35,000	SRF	35,000	SRF	35,000	SRF	140,000	
			DPR	30,000											DPR	30,000	
			REF	200,000	REF	270,000	REF	200,000	REF	200,000	REF	200,000	REF	200,000	REF	1,270,000	
			VRF	449,000	VRF	459,000	VRF	400,000	VRF	400,000	VRF	400,000	VRF	400,000	VRF	2,508,000	
11	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
12	Video Server	FBO/CTV	CTF	60,000										CTF	60,000	60,000	
13	Video Switcher/Replay replacement	FBO/CTV	CTF	80,000	CTF	40,000								CTF	120,000	120,000	
14	Broadcast Lenses	FBO/CTV			CTF	75,000	CTF	75,000	CTF	75,000				CTF	225,000	225,000	
15	Business Continuity	FBO/IS	DPR	7,000	DPR	7,000	DPR	7,000	DPR	7,000	DPR	7,000		DPR	35,000	35,000	
16	Camera's - Installation, Maintenance & Replacements	FBO/IS	GO 2022	20,000	GO 2022	20,000	GO 2024	70,000	GO 2024	95,000	GO 2026	95,000	GO 2026	70,000	GO	370,000	370,000
17	CIP/Capital Asset Software	FBO/IS	DPR	65,000										DPR	65,000	65,000	
18	City Mobile App	FBO/IS	DPR	1,950	DPR	1,950	DPR	1,950						DPR	5,850	5,850	
19	Community Center Audio/Visual Upgrade	FBO/IS	DPR	10,000										DPR	10,000	10,000	
20	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
21	Document Imaging	FBO/IS	DPR	6,000	DPR	20,000	DPR	6,000	DPR	6,000	DPR	6,000	DPR	20,000	DPR	64,000	64,000
22	Door Lock System	FBO/IS	CP	50,400	CP	50,400								CP	100,800	120,000	
			DPR	9,600	DPR	9,600							DPR	19,200			
23	Financial System	FBO/IS			GO 2022	300,000	GO 2024	400,000							GO	700,000	3,600,000
					DR	500,000								DR	500,000		
			DPR	200,000	DPR	800,000	DPR	350,000	DPR	350,000	DPR	350,000	DPR	350,000	DPR	2,400,000	
24	GIS	FBO/IS	DPR	15,000	DPR	15,000	DPR	15,000	DPR	15,000	DPR	20,000	DPR	15,000	DPR	95,000	95,000
25	Mid-Range Operating System Upgrade	FBO/IS					DPR	7,500						DPR	7,500	7,500	
26	Mobile Data Computer Replacement - Police	FBO/IS	DPR	30,000	DPR	20,000	DPR	15,000	DPR	15,000	DPR	15,000	DPR	15,000	DPR	110,000	110,000
27	New Application Tracking System	FBO/IS	DPR	11,375	DPR	7,125	DPR	7,125	DPR	7,125	DPR	7,125	DPR	7,125	DPR	47,000	47,000
28	Network Upgrades	FBO/IS	DPR	70,000	DPR	75,000	DPR	80,000	DPR	140,000	DPR	110,000	DPR	110,000	DPR	585,000	585,000
29	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
30	Permitting System	FBO/IS			DPR	225,000	DPR	25,000	DPR	25,000	DPR	25,000	DPR	25,000	DPR	325,000	325,000
31	Work Order Management Software	FBO/IS	DPR	25,000	DPR	25,000								DPR	50,000	50,000	
32	Library Automated Materials Handler	FBO/LIBRARY					GR	86,000							GR	86,000	172,000
							CF	86,000							CF	86,000	
33	Parking Lot: City Hall	FBO/PARKING					TIF-DT	90,000						TIF-DT	90,000	90,000	
34	Parking Lot: College Hill Parking Restoration	FBO/PARKING	TIF-CH	220,000										TIF-CH	220,000	220,000	
35	Parking Lot: Downtown Lot Improvements	FBO/PARKING					TIF-DT	300,000						TIF-DT	300,000	300,000	

**FY22 - FY27 CAPITAL IMPROVEMENTS PROGRAM  
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Item 2.

New FY22

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18-Jan-2022  
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#	PROJECT OR PROGRAM	DEPT/ DIV.	FY22		FY23		FY24		FY25		FY26		FY27		SUBTOTAL		TOTAL FUNDING AMOUNT
			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	
36	Parking Lot: Downtown Parking Ramp Study	FBO/PARKING			TIF-DT	100,000									TIF-DT	100,000	100,000
37	Parking Lot: Gateway Park Parking Lot & Lighting	FBO/PARKING					GO 2024	200,000							GO	200,000	200,000
38	Parking Equipment/Technology Replacement	FBO/PARKING							PMF	30,000					PMF	30,000	30,000
39	Postage Machine Replacement	FBO/PUB RECORD									GR	15,000			GR	15,000	15,000
40	Access to Transportation	CD/CDBG					CDBG	22,420							CDBG	22,420	22,420
41	Consolidated Plan	CD/CDBG			CDBG	10,000									CDBG	10,000	40,000
					HCV	5,000									HCV	5,000	
					GR	25,000									GR	25,000	
42	Neighborhood Accessibility	CD/CDBG	CDBG	149,270	CDBG	58,600	CDBG	26,590							CDBG	234,460	234,460
43	Neighborhood Infrastructure	CD/CDBG	CDBG	250,000	CDBG	54,010									CDBG	304,010	304,010
44	Owner Occupied Rehabilitation	CD/CDBG	CDBG	36,790	CDBG	67,000	CDBG	67,000							CDBG	170,790	440,790
			HOME	90,000	HOME	90,000	HOME	90,000							HOME	270,000	
45	Renter Occupied Rehabilitation	CD/CDBG	CDBG	25,000	CDBG	33,500	CDBG	33,500							CDBG	92,000	92,000
46	City Hall Repurpose & Remodel	CD/INSPECT	GFS	2,049,190	GFS	2,316,380									GFS	4,365,570	4,365,570
47	Code Enforcement, Property Clean-up, Condemnation	CD/INSPECT	CDBG	5,000			CDBG	5,000			CDBG	5,000			CDBG	15,000	285,000
			CP	45,000	CP	45,000	CP	45,000	CP	45,000	CP	45,000	CP	45,000	CP	270,000	
48	Hearst Center Expansion	CD/INSPECT							PRIV	2,370,000					PRIV	2,370,000	5,000,000
											GO 2026	700,000			GO	700,000	
											CF	650,000			CF	650,000	
											F/S	350,000			F/S	350,000	
											CIF	180,000			CIF	180,000	
											BHCG	750,000			BHCG	750,000	
49	Land Acquisition - School Administration Land	CD/INSPECT					ER	700,000							ER	700,000	1,210,000
							GFS	300,000	GFS	210,000					GFS	510,000	
50	Phased Repair to Pheasant Ridge Pro Shop	CD/INSPECT	GIF	12,000			GIF	50,000			GIF	46,000			GIF	108,000	108,000
51	Bike Network on-street Signage	CD/PLAN	H/M-VT	5,000	H/M-VT	5,000	H/M-VT	5,000	H/M-VT	5,000	H/M-VT	5,000	H/M-VT	5,000	H/M-VT	30,000	30,000
52	Bus Shelters & Related Amenities	CD/PLAN			MET	15,000			MET	15,000				MET	30,000	30,000	
53	Cedar River Safety and Recreational River Improvements Phase I	CD/PLAN			ER	1,000,000									ER	1,000,000	5,250,000
					PRIV	500,000									PRIV	500,000	
					BHCG	1,500,000									BHCG	1,500,000	
			GO 2022	250,000	GO 2022	205,000	GO 2022	70,000							GO	525,000	
					F/S	1,725,000									F/S	1,725,000	
54	Comprehensive Plan & Zoning Code Updates	CD/PLAN	GR	100,000	GR	150,000	GR	150,000	GR	150,000	GR	150,000	GR	150,000	GR	850,000	900,000
			TIF-CH	25,000											TIF-CH	25,000	
			TIF-UN	25,000											TIF-UN	25,000	
55	Conversion of rental homes back to owner-occupied	CD/PLAN	GR	100,000	GR	100,000	GR	100,000	GR	100,000	GR	100,000	GR	100,000	GR	600,000	600,000
56	Housing Needs Assessment	CD/PLAN			GR	35,000									GR	35,000	35,000
57	Parks and Public Lands Master Plan	CD/PLAN			H/M-PK	75,000	H/M-PK	75,000							H/M-PK	150,000	150,000
58	Property/Flood Buyouts	CD/PLAN	F/S	1,273,330											F/S	1,273,330	1,638,040
			CP	224,710							CP	70,000	CP	70,000	CP	364,710	
59	Resilience Plan Implementation	CD/PLAN	GR	50,000	GR	25,000	GR	25,000	GR	25,000	GR	25,000	GR	25,000	GR	175,000	175,000
60	Wayfinding Signage Plan	CD/PLAN					H/M-VT	25,000							H/M-VT	25,000	25,000
61	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
62	Dugout Covers - Birdsall Park	CD/REC									SBPF	107,000			SBPF	107,000	107,000
63	Facility Improvements - Rec Center	CD/REC					RCCIP	10,000							RCCIP	10,000	10,000

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			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	
64	New HS Pool	CD/REC							RCCIP	1,400,000					RCCIP	1,400,000	16,400,000
									SCHOOLS	8,000,000					SCHOOLS	8,000,000	
									PRIV	3,300,000					PRIV	3,300,000	
									GO 2024	700,000					GO	700,000	
									GFS	3,000,000					GFS	3,000,000	
65	Weight Equipment	CD/REC			RCCIP	300,000									RCCIP	300,000	300,000
66	Falls-Cabanas	CD/REC							RCCIP	15,000					RCCIP	15,000	15,000
67	Falls-Improve fencing location	CD/REC			RCCIP	5,000									RCCIP	5,000	5,000
68	Falls-Maintenance	CD/REC			RCCIP	67,000	RCCIP	55,000	RCCIP	65,000	RCCIP	25,000	RCCIP	25,000	RCCIP	237,000	237,000
69	Replace seating in Mae Latta Hall	CD/CULT	CIF	7,000											CIF	7,000	7,000
70	Usage/Need/Space Study	CD/CULT	ACB	10,000	ACB	15,000									ACB	25,000	65,000
					CIF	25,000									CIF	25,000	
					FRIEND	15,000									FRIEND	15,000	
71	RAGBRAI Start Up Funds	CD/V&T							TRC	5,000					TRC	5,000	5,000
72	Replace Horse & Rider Sculpture @ Visitor Center	CD/V&T							TRC	950					TRC	950	20,000
									PRIV	9,550					PRIV	9,550	
									ACB	9,500					ACB	9,500	
73	Replacement of Street Banners	CD/V&T					TRC	2,500			TRC	2,500			TRC	5,000	5,000
74	Trail Sign in George Wyth State Park	CD/V&T	TRC	10,050											TRC	10,050	10,050
75	Visitor Center Entrance Sign	CD/V&T					TRC	5,000	TRC	5,000					TRC	10,000	10,000
76	Visitor Center Retaining Wall and Patio Repair	CD/V&T			TRC	30,000									TRC	30,000	30,000
77	Bridges/Culverts: Hudson Road Bridge Deck Overlay	PW/ENG	SCF	60,000											SCF	60,000	660,000
					LST	600,000									LST	600,000	
78	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
79	Bridges/Culverts: Katowski Drive Box Culvert Replacement	PW/ENG			STW	390,000									STW	390,000	430,000
					GO 2024	40,000									GO	40,000	
80	Bridges/Culverts: Olive Street Box Culvert Replacement	PW/ENG	TIF-CH	800,000	TIF-CH	800,000									TIF-CH	1,600,000	1,660,000
			GO 2020	60,000											GO	60,000	
81	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	
82	Bridges/Culverts: Tremont Street Bridge Replacement	PW/ENG							GO 2026	7,500					GO	7,500	497,500
							STW	65,000	STW	310,000					STW	375,000	
									SCF	115,000					SCF	115,000	
83	Industrial & City Development: Infrastructure Oversizing	PW/ENG	GO 2022	50,000	GO 2022	50,000	GO 2024	50,000	GO 2024	50,000	GO 2026	50,000	GO 2026	50,000	GO	300,000	660,000
			STW	30,000	STW	30,000	STW	30,000	STW	30,000	STW	30,000	STW	30,000	STW	180,000	
			SRF	30,000	SRF	30,000	SRF	30,000	SRF	30,000	SRF	30,000	SRF	30,000	SRF	180,000	
84	Sanitary Sewer: James Drive Extension to S. Main St. Lots	PW/ENG	SRF	120,000											SRF	120,000	120,000
85	Sanitary Sewer: Northern Industrial Park Realignment	PW/ENG											TIF-UN	550,000	TIF-UN	550,000	550,000
86	Sanitary Sewer: Pheasant Ridge Water/Sewer Connection	PW/ENG	GIF	118,000											GIF	118,000	118,000
87	Sanitary Sewer: W. 27th Street Sanitary Sewer Extension	PW/ENG	SRB-2018	292,000											SRB	292,000	292,000
88	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
89	Sidewalks/Trails: Autumn Ridge Sidewalk Infill	PW/ENG									GO 2026	65,000			GO	65,000	65,000
90	Sidewalks/Trails: Bluebell Road Sidewalk Infill	PW/ENG	GO 2020	6,000											GO	6,000	6,000
91	Sidewalks/Trails: Campus Street Sidewalk Infill	PW/ENG									GO 2026	45,000			GO	45,000	45,000
92	Sidewalks/Trails: Grand Avenue Trail Infill (Bronson to Galloway)	PW/ENG											GO 2026	130,000	GO	130,000	130,000

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			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT											
93	Sidewalks/Trails: Hudson Road Recreation Trail Phase IV	PW/ENG	GO 2020	32,000											GO	32,000	60,000
			PRIV	28,000											PRIV	28,000	
94	Sidewalks/Trails: Lake Street Trail	PW/ENG	GO 2022	193,000											GO	193,000	495,000
			F/S	302,000											F/S	302,000	
95	Sidewalks/Trails: Lloyd Lane Sidewalk Infill	PW/ENG										GO 2026	35,000	GO	35,000	35,000	
96	Sidewalks/Trails: McClain Drive Sidewalk Infill	PW/ENG										GO 2026	85,000	GO	85,000	85,000	
97	Sidewalks/Trails: Reconstruction Program	PW/ENG	GO 2022	75,000	GO 2022	75,000	GO 2024	75,000	GO 2024	75,000	GO 2026	75,000	GO 2026	75,000	GO	450,000	450,000
98	Sidewalks/Trails: Rownd Street Sidewalk Infill	PW/ENG	GO 2020	55,000											GO	55,000	55,000
99	Sidewalks/Trails: Trail Oversizing	PW/ENG	GO 2022	20,000	GO 2022	20,000	GO 2024	20,000	GO 2024	20,000	GO 2026	20,000	GO 2026	20,000	GO	120,000	120,000
100	Sidewalks/Trails: Trail Reconstruction	PW/ENG	H/M-TR	50,000	H/M-TR	300,000	300,000										
101	Sidewalks/Trails: Union Road Trail Phase II	PW/ENG	GO 2020	165,000											GO	165,000	525,000
			PRIV	60,000											PRIV	60,000	
			F/S	300,000											F/S	300,000	
102	Sidewalks/Trails: W. Viking Road Trail Infill	PW/ENG										GO 2026	170,000	GO	170,000	170,000	
103	Sidewalks/Trails: W. 20th Street Sidewalk Infill	PW/ENG					GO 2024	45,000							GO	45,000	45,000
104	Storm Water: Drainage Studies	PW/ENG			STW	75,000			STW	75,000			STW	75,000	STW	225,000	225,000
105	Storm Water: Northern Cedar Falls Storm Sewer Extension	PW/ENG										GO 2026	480,000	GO	480,000	480,000	
106	Storm Water: Slope Repair (Greenwood Cemetery)	PW/ENG	GO 2020	50,000	GO 2022	205,000									GO	255,000	555,000
							STW	300,000							STW	300,000	
107	Storm Water: Slope Repair (W. Ridgewood Dr.)	PW/ENG	GO 2020	25,000											GO	25,000	225,000
					STW	200,000									STW	200,000	
108	Streets: Alley Reconstruction Program	PW/ENG	STW	85,000	STW	510,000	2,110,000										
			F/S	52,500	F/S	60,750									F/S	113,250	
			SCF	197,500	SCF	189,250	SCF	225,000	TIF-DT	80,000	TIF-DT	60,000	TIF-DT	60,000	TIF-DT	200,000	
									SCF	225,000	SCF	225,000	SCF	225,000	SCF	1,286,750	
109	Streets: Annual Street Repair Program (Resurfacing & Reconstruction)	PW/ENG	LST	3,015,000	LST	3,550,000	LST	3,300,000	LST	3,340,000	LST	3,200,000	LST	3,140,000	LST	19,545,000	23,205,000
			GO 2022	60,000	GO 2022	60,000	GO 2024	60,000	GO 2024	60,000	GO 2026	60,000	GO 2026	60,000	GO	360,000	
			SRF	250,000	SRF	150,000	SRF	1,400,000									
			SCF	240,000	SCF	240,000	SCF	240,000	TIF-UN	500,000	TIF-UN	500,000	TIF-UN	500,000	TIF-UN	500,000	
									SCF	240,000	SCF	240,000	SCF	200,000	SCF	1,400,000	
110	Streets: Aldrich Elementary School Connections	PW/ENG					GO 2024	476,250	GO 2024	420,000	GO 2026	442,500			GO	1,338,750	2,715,000
			CP	680,000			SA	158,750	SA	140,000	SA	147,500			SA	446,250	
			SCF	250,000											CP	680,000	
															SCF	250,000	
111	Streets: Cedar Heights Drive Reconstruction	PW/ENG	F/S	1,700,000	F/S	1,700,000									F/S	3,400,000	7,773,000
			GO 2020	735,000	GO 2022	490,000									GO	1,225,000	
			CFU	200,000											CFU	200,000	
			SCF	80,000	SCF	73,000									SCF	153,000	
			LST	1,397,500	LST	1,397,500									LST	2,795,000	

**FY22 - FY27 CAPITAL IMPROVEMENTS PROGRAM  
CITY OF CEDAR FALLS, IOWA**

New FY22

Presented to City Council/Planning & Zoning Comm: 3-Jan-2021  
Approved by the City Council: 18-Jan-2022  
Resolution Number: 22.656

#	PROJECT OR PROGRAM	DEPT/ DIV.	FY22		FY23		FY24		FY25		FY26		FY27		SUBTOTAL		TOTAL FUNDING AMOUNT
			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	
112	Streets: Center Street Improvements (ER Total Funding = \$800,000)	PW/ENG	STW	320,000	STW	300,000									STW	620,000	1,521,000
			ER	395,500	ER	375,500									ER	771,000	
			PRIV		PRIV	50,000									PRIV	50,000	
			CFU	80,000											CFU	80,000	
113	Streets: CFU Annual Patching Program	PW/ENG	CFU	180,000	CFU	180,000	CFU	180,000	CFU	180,000	CFU	180,000	CFU	180,000	CFU	1,080,000	1,080,000
114	Streets: Cyber Lane Extension	PW/ENG	TIF-STH	325,000											TIF-STH	325,000	325,000
115	Streets: Greenhill Road Intersection Improvements	PW/ENG									PRIV	140,000	PRIV	1,250,000	PRIV	1,390,000	2,780,000
													SCF	687,000	SCF	687,000	
											LST	140,000	LST	563,000	LST	703,000	
116	Streets: Greenhill Road & South Main Street Intersection	PW/ENG	GO 2022	298,000	GO 2022	250,000									GO	548,000	3,980,000
			CFU	280,000											CFU	280,000	
			LST	1,452,000	LST	1,700,000									LST	3,152,000	
117	Streets: Hwy 58 & Greenhill Road Intersection	PW/ENG											F/S	32,000,000	F/S	32,000,000	36,000,000
													TIF-UN	4,000,000	TIF-UN	4,000,000	
118	Streets: Main Street Reconstruction	PW/ENG			F/S	1,500,000	F/S	1,400,000							F/S	2,900,000	14,750,000
			SCF	600,000	SCF	687,000			SCF	687,000					SCF	1,974,000	
					ARPA	625,000	ARPA	575,000	ARPA	700,000					ARPA	1,900,000	
					STW	125,000	STW	325,000	STW	250,000					STW	700,000	
					CFU	450,000	CFU	450,000	CFU	450,000					CFU	1,350,000	
					LST	1,088,000	LST	850,000	LST	1,338,000					LST	3,276,000	
					TIF-DT	500,000	TIF-DT	500,000							TIF-DT	1,000,000	
			GO 2022	500,000			GO 2024	500,000	GO 2026	650,000					GO	1,650,000	
119	Streets: Ridgeway Avenue Reconstruction	PW/ENG	TIF-STH	300,000	TIF-STH	1,965,000	TIF-STH	1,265,000							TIF-STH	3,530,000	3,530,000
120	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	
121	Streets: Traffic Planning	PW/ENG	SCF	50,000	SCF	75,000	SCF	75,000	SCF	75,000	SCF	75,000	SCF	75,000	SCF	425,000	425,000
122	Streets: Union Road Phase I - From 27th to University	PW/ENG					LST	1,200,500	LST	1,250,000					LST	2,450,500	6,550,000
							F/S	637,500	F/S	887,500					F/S	1,525,000	
							STW	500,000							STW	500,000	
							SCF	500,000	SCF	687,500					SCF	2,074,500	
123	Streets: Various Intersection Improvements (Hudson/Ridgeway & Prairie Pkwy)	PW/ENG	TIF-PP	120,000	TIF-PP	742,500									TIF-PP	862,500	2,150,000
			TIF-STH	120,000	TIF-STH	210,000									TIF-STH	330,000	
			PRIV	40,000											PRIV	40,000	
					LST	525,000									LST	525,000	
					SCF	392,500									SCF	392,500	
124	Streets: Viking Road Reconstruction & Sidewalk Infill	PW/ENG			TIF-UN	3,925,000									TIF-UN	3,925,000	3,925,000
125	Streets: West 1st Street Reconstruction	PW/ENG	SRB-2018	1,565,000											SRB	1,565,000	7,351,550
			GO 2022	150,000											GO	150,000	
			LST	5,636,550											LST	5,636,550	
126	Streets: W. 12th Street Extension	PW/ENG									SCF	687,000			SCF	687,000	1,247,000
											PRIV	500,000			PRIV	500,000	
											CFU	60,000			CFU	60,000	

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#	PROJECT OR PROGRAM	DEPT/ DIV.	FY22		FY23		FY24		FY25		FY26		FY27		SUBTOTAL		TOTAL FUNDING AMOUNT
			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	
127	Streets: W. 22nd Street Reconstruction	PW/ENG	GO 2022	60,000	LST	400,000									LST	400,000	750,000
					SCF	250,000									GO	60,000	
			TIF-CH	15,000	TIF-CH	25,000									SCF	250,000	
															TIF-CH	40,000	
128	Streets: W. 23rd Street Reconstruction	PW/ENG			GO 2024	50,000									GO	50,000	900,000
							CFU	100,000							CFU	100,000	
							LST	650,000							LST	650,000	
							UNI	100,000							UNI	100,000	
129	Streets: West 27th Street Improvements	PW/ENG	SCF	687,000											SCF	687,000	6,777,000
			GO 2022	110,000											GO	110,000	
			SCHOOLS	1,090,000	SCHOOLS	1,087,000	SCHOOLS	1,087,000							SCHOOLS	3,264,000	
			LST	480,000	LST	1,118,000	LST	1,118,000							LST	2,716,000	
130	Streetscape: Downtown Streetscape & Reconstruction Phase II	PW/ENG	BHCG	287,400											BHCG	287,400	2,400,000
			CMS	30,010											CMS	30,010	
			TIF-DT	1,882,590	TIF-DT	200,000									TIF-DT	2,082,590	
131	Cemetery Columbariums	PW/CEM			GR	60,000	GR	60,000	GR	60,000					GR	180,000	180,000
132	Golf Course Maintenance	PW/GOLF	GIF	5,000	GIF	5,000	GIF	5,000	GIF	5,000	GIF	5,000	GIF	5,000	GIF	30,000	30,000
133	Pheasant Ridge Cart Path Renovations	PW/GOLF	GIF	40,000	GIF	65,000			GIF	40,000			GIF	40,000	GIF	185,000	185,000
134	Pheasant Ridge Improvements	PW/GOLF	GIF	30,000											GIF	30,000	30,000
135	Bess Streeter Park Playground Equipment Upgrade	PW/PARK	H/M-PK	50,000											H/M-PK	50,000	50,000
136	Big Woods Lake Cabin	PW/PARK					BHC	62,500							BHC	62,500	125,000
							BWMR	62,500							BWMR	62,500	
137	Cedar River Dam Maintenance	PW/PARK	CP	95,000	CP	75,000									CP	170,000	170,000
138	Emerald Ash Borer - Removal of Ash Trees on Public Property	PW/PARK	GR	75,000	GR	50,000									GR	125,000	125,000
139	Gold Star Family Memorial Monument	PW/PARK					PRIV	65,000	PRIV	40,000					PRIV	105,000	105,000
140	Mini Plaza on 1st St. Historical Area - Rotary Club	PW/PARK					PRIV	75,000							PRIV	75,000	75,000
141	New Park Identification Signage	PW/PARK	H/M-PK	25,000	H/M-PK	25,000	H/M-PK	25,000							H/M-PK	75,000	75,000
142	Park Improvements	PW/PARK	H/M-PK	25,000	H/M-PK	25,000	H/M-PK	25,000	H/M-PK	25,000	H/M-PK	25,000	H/M-PK	25,000	H/M-PK	150,000	150,000
143	Pedestrian Bridge Replacement	PW/PARK			GO 2024	75,000									GO	75,000	75,000
144	Pickle Ball Court Lighting	PW/PARK							PRIV	125,000					PRIV	125,000	125,000
145	Pickle Ball Court Maintenance	PW/PARK			GR	35,000	GR	10,000	GR	10,000	GR	10,000	GR	35,000	GR	100,000	100,000
146	Place to Play Park - Future Maintenance	PW/PARK	PRIV	3,000	PRIV	6,000	PRIV	6,000	PRIV	6,000	PRIV	6,000	PRIV	6,000	PRIV	33,000	33,000
147	Place to Play Park Modifications	PW/PARK			PRIV	50,000									PRIV	50,000	50,000
148	Private Property Hazardous Tree Removal	PW/PARK	SA	2,000,000	SA	2,000,000	SA	2,000,000							SA	6,000,000	6,000,000
149	Roundabout Landscape Improvements	PW/PARK	H/M-PK	5,000	H/M-PK	5,000	H/M-PK	10,000	H/M-PK	10,000	H/M-PK	10,000	H/M-PK	10,000	H/M-PK	50,000	50,000
150	Serley Park Renovation	PW/PARK			H/M-PK	25,000	H/M-PK	56,000	H/M-PK	169,000					H/M-PK	250,000	325,000
							PRIV	9,000	PRIV	36,000					PRIV	45,000	
							CF	10,000	CF	20,000					CF	30,000	
151	Skate Park Relocation	PW/PARK					PRIV	300,000							PRIV	300,000	300,000
152	Street Tree Replacement	PW/PARK	H/M-PK	8,000	H/M-PK	8,000	H/M-PK	8,000	H/M-PK	8,000	H/M-PK	10,000	H/M-PK	10,000	H/M-PK	52,000	52,000
153	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
154	Veterans Memorial Park Signs	PW/PARK	H/M-PK	800											H/M-PK	800	800

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#	PROJECT OR PROGRAM	DEPT/ DIV.	FY22		FY23		FY24		FY25		FY26		FY27		SUBTOTAL		TOTAL FUNDING AMOUNT
			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	SOURCE	AMOUNT	
155	Northern Cedar Falls Landscape Improvements	PW/LANDSCAPE	CP	25,000	CP	25,000	CP	25,000	CP	25,000	CP	25,000	CP	25,000	CP	150,000	150,000
156	Beach House Dehumidification System	PW/BLDG					BH	15,000							BH	15,000	15,000
157	Building Exterior Weatherproofing - Public Buildings	PW/BLDG			GR	60,000			GR	60,000			GR	60,000	GR	180,000	180,000
158	Community Center Flooring and Furniture	PW/BLDG			CF	6,000									CF	6,000	63,000
					GR	57,000									GR	57,000	
159	LED Lighting Upgrade - Aquatic Center	PW/BLDG			GR	25,000									GR	25,000	25,000
160	LED Lighting Upgrade - Library	PW/BLDG					GR	65,000							GR	65,000	65,000
161	Library Atrium Window Replacement	PW/BLDG					CF	15,000							CF	15,000	25,000
							GR	10,000							GR	10,000	
162	Library Drive-Through Book Returns	PW/BLDG			CF	3,500									CF	3,500	7,000
					GR	3,500									GR	3,500	
163	Library Exterior Door Replacement	PW/BLDG	GR	12,000											GR	12,000	12,000
164	Rec Center Heat Pumps	PW/BLDG	RCCIP	19,000	RCCIP	20,000	RCCIP	21,000	RCCIP	22,000					RCCIP	82,000	82,000
165	Compaction Equipment Refurbishing at Transfer Station	PW/REF	REF	275,000											REF	275,000	275,000
166	Expanded Poly Styrene (Styrofoam) Densifier	PW/REF					REF	95,000							REF	95,000	95,000
167	Refuse and Yard Waste Cart Tracking	PW/REF	REF	150,000	REF	25,000									REF	175,000	175,000
168	Security Cameras at Recycling Sites	PW/REF	REF	50,000	REF	50,000									REF	100,000	100,000
169	Material Storage Bunkers	PW/STR											SCF	75,000	SCF	75,000	75,000
170	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	300,000	TIF-CH	325,000	325,000
171	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
172	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
173	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
174	Siren Replacement	PW/TO	GR	15,000	GR	60,000	GR	15,000	GR	15,000	GR	15,000	GR	15,000	GR	135,000	135,000
175	Bulk Fluids Room Expansion	PW/VEH MAINT					VRF	100,000							VRF	100,000	100,000
176	Building Maintenance	PW/WTR											SRF	30,000	SRF	30,000	30,000
177	Hudson Road Sanitary Line Replacement	PW/WTR							SRF	50,000					SRF	50,000	50,000
178	Lift Station Electrical Generator	PW/WTR	SRF	60,000											SRF	60,000	60,000
179	Lift Station Pump Rebuild or Replacement	PW/WTR	SRF	60,000	SRF	30,000			SRF	30,000			SRF	30,000	SRF	150,000	150,000
180	Nutrient Reduction Improvements	PW/WTR					SRB-2024	12,800,000	SRB-2024	30,000,000	SRB-2026	31,000,000	SRB-2026	34,000,000	SRB	107,800,000	112,400,000
							ARPA	4,600,000							ARPA	4,600,000	
181	Oak Park Sewer Replacement Project	PW/WTR	SRB-2018	900,000											SRB	900,000	900,000
182	Park Drive - Cross Connection Removal Reimbursement	PW/WTR			SRF	100,000	SRF	100,000	SRF	100,000					SRF	300,000	300,000
183	Polymer Pumps	PW/WTR			SRF	75,000									SRF	75,000	75,000
184	Sanitary Sewer Infiltration & Inflow Reduction Project	PW/WTR	SRF	85,000	SRF	50,000	SRF	50,000	SRF	50,000	SRF	50,000	SRF	50,000	SRF	335,000	335,000
185	Sanitary Sewer Spot Repairs/Emergency	PW/WTR	SRF	30,000	SRF	30,000	SRF	30,000	SRF	30,000	SRF	30,000	SRF	30,000	SRF	180,000	180,000
186	Sartori Trust Farm Improvements	PW/WTR										HT	20,000	HT	20,000	20,000	20,000
187	Sewer Collection System Expansion Study	PW/WTR							SRF	250,000					SRF	250,000	250,000
188	Sipline Existing Sanitary Sewers	PW/WTR	SRF	200,000	SRF	150,000	SRF	150,000	SRF	150,000	SRF	150,000	SRF	150,000	SRF	950,000	950,000
189	UV Disinfection Bulb Replacement	PW/WTR			SRF	60,000									SRF	60,000	60,000
190	AED	PSS/FIRE			GR	15,000					GR	15,000			GR	30,000	30,000

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			FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		FUNDING		
			SOURCE	AMOUNT	SOURCE	AMOUNT											
191	Bunker Gear, Replacement of Pass Devices and Volunteer Equipment	PSS/FIRE	GO 2022	20,000	GO 2022	45,000	GO 2024	63,000	GO 2024	40,000	GO 2026	40,000	GO 2026	10,000	GO	218,000	218,000
192	Fire Hose	PSS/FIRE			GR	6,000			GR	6,000	GR	12,000	GR	6,000	GR	30,000	30,000
193	Replacement of Thermal Imaging Units	PSS/FIRE					GO 2024	20,000							GO	20,000	20,000
194	SCBA Replacement	PSS/FIRE					GO 2024	70,000							GO	70,000	348,610
							FF	278,610							FF	278,610	
195	Ballistic Vests Replacements	PSS/POLICE			PF	4,880	PF	6,000	PF	6,000	PF	4,880			PF	21,760	43,500
					F/S	4,870	F/S	6,000	F/S	6,000	F/S	4,870			F/S	21,740	
196	Equipment Reserve	PSS/POLICE	GR	9,000	GR	54,000	54,000										
197	Forensic Cellphone & Tablet Equipment	PSS/POLICE	GR	10,000			GR	5,000			GR	5,000			GR	20,000	20,000
198	In Car Camera	PSS/POLICE					GR	180,000							GR	180,000	180,000
199	Lab and Investigative Equipment	PSS/POLICE			GR	10,000			GR	10,000					GR	20,000	20,000
200	Radar	PSS/POLICE			GR	9,000	GR	9,000	GR	12,000	GR	6,000			GR	36,000	36,000
201	Weapons	PSS/POLICE	GR	18,000	GR	18,000	GR	10,000	GR	20,000	GR	18,000	GR	10,000	GR	94,000	111,000
			CP	17,000											CP	17,000	
<b>FY22-27 CIP TOTAL</b>				<b>\$45,524,395</b>		<b>\$53,963,025</b>		<b>\$49,074,985</b>		<b>\$70,926,795</b>		<b>\$46,497,335</b>		<b>\$91,927,955</b>		<b>\$357,914,490</b>	<b>\$357,914,490</b>

	FY22	FY23	FY24	FY25	FY26	FY27	TOTAL	
ACB --- Art Culture Board	10,000	15,000	0	9,500	0	0	34,500	--- ACB
ARPA --- American Rescue Plan Act	0	625,000	5,175,000	700,000	0	0	6,500,000	--- ARPA
BH --- Beach House Escrow	0	0	15,000	0	0	0	15,000	--- BH
BHC --- Black Hawk County	0	0	62,500	0	0	0	62,500	--- BHC
BHCG --- Black Hawk County Gaming Grant	287,400	1,500,000	0	0	750,000	0	2,537,400	--- BHCG
BWMR --- Big Woods Maintenance Revenue	0	0	62,500	0	0	0	62,500	--- BWMR
CDBG --- Community Development Block Grant	466,060	223,110	154,510	0	5,000	0	848,680	--- CDBG
CF --- Community Foundation	0	9,500	111,000	20,000	650,000	0	790,500	--- CF
CFU --- Cedar Falls Utility	740,000	630,000	730,000	630,000	240,000	180,000	3,150,000	--- CFU
CIF --- Cultural Improvement Fund	7,000	25,000	0	0	180,000	0	212,000	--- CIF
CMS --- Community Main Street	30,010	0	0	0	0	0	30,010	--- CMS
CP --- Capital Projects	1,137,110	195,400	70,000	70,000	140,000	140,000	1,752,510	--- CP
CTF --- Cable Television Fund	240,000	215,000	175,000	175,000	100,000	100,000	1,005,000	--- CTF
DPR --- Data Processing Receipts	630,925	1,355,675	664,575	715,125	690,125	692,125	4,748,550	--- DPR
DR --- Data Processing Cash Reserves	0	500,000	0	0	0	0	500,000	--- DR
ER --- Emergency Reserve	395,500	1,375,500	700,000	0	0	0	2,471,000	--- ER
FF --- Assist to FF Grant	0	0	278,610	0	0	0	278,610	--- FF
FRIEND --- Friends of the Public Library & Hearst	0	15,000	0	0	0	0	15,000	--- FRIEND
F/S --- Federal or State Funding	3,627,830	4,990,620	2,523,500	893,500	354,870	32,000,000	44,390,320	--- F/S
GFS --- General Fund Savings	2,049,190	2,316,380	300,000	3,210,000	0	0	7,875,570	--- GFS
GIF --- Golf Improvement Fund	205,000	70,000	55,000	45,000	51,000	45,000	471,000	--- GIF
GO 2020 --- General Obligation Bond	1,128,000	0	0	0	0	0	1,128,000	--- GO 2020
GO 2022 --- General Obligation Bond	2,006,000	1,720,000	70,000	0	0	0	3,796,000	--- GO 2022
GO 2024 --- General Obligation Bond	0	165,000	2,249,250	1,460,000	0	0	3,874,250	--- GO 2024
GO 2026 --- General Obligation Bond	0	0	0	657,500	1,792,500	1,185,000	3,635,000	--- GO 2026
GR --- General Revenue	389,000	752,500	734,000	477,000	380,000	410,000	3,142,500	--- GR
HCV --- Section 8	0	5,000	0	0	0	0	5,000	--- HCV
H/M-PK --- Hotel/Motel Tax Receipts-Parks	113,800	163,000	199,000	212,000	45,000	45,000	777,800	--- 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	5,000	5,000	30,000	5,000	5,000	5,000	55,000	--- H/M-VT
HOME --- HOME Investment Partnerships Program	90,000	90,000	90,000	0	0	0	270,000	--- HOME
HT --- Health Trust	0	0	0	0	0	20,000	20,000	--- HT
LST --- Local Sales Tax (LST)	12,081,050	10,478,500	7,218,500	6,028,000	3,440,000	3,803,000	43,049,050	--- LST
MET --- MET Transit	0	15,000	0	15,000	0	0	30,000	--- MET
PF --- Police Forfeiture	0	4,880	6,000	6,000	4,880	0	21,760	--- PF
PMF --- Parking Meter Fund	0	0	0	30,000	0	0	30,000	--- PMF
PRIV --- Private Contribution	131,000	606,000	455,000	5,886,550	646,000	1,256,000	8,980,550	--- PRIV
RCCIP --- Recreation Center Capital	19,000	392,000	86,000	1,502,000	25,000	25,000	2,049,000	--- RCCIP
REF --- Refuse Fund	675,000	345,000	295,000	200,000	200,000	200,000	1,915,000	--- REF
SA --- Special Assessment	2,100,000	2,100,000	2,258,750	240,000	247,500	100,000	7,046,250	--- SA
SBPF --- Softball Player Fund	3,000	3,000	3,000	3,000	110,000	3,000	125,000	--- SBPF
SCF --- Street Construction Fund	2,979,500	3,396,750	2,032,000	3,179,500	2,032,000	2,212,000	15,831,750	--- SCF
SCHOOLS --- School	1,090,000	1,087,000	1,087,000	8,000,000	0	0	11,264,000	--- SCHOOLS
SRB-2018 --- Sewer Revenue Bond - 2018	2,757,000	0	0	0	0	0	2,757,000	--- SRB-2018
SRB-2024 --- Sewer Revenue Bond - 2024	0	0	12,800,000	30,000,000	0	0	42,800,000	--- SRB-2024
SRB-2026 --- Sewer Revenue Bond - 2026	0	0	0	0	31,000,000	34,000,000	65,000,000	--- SRB-2026
SRF --- Sanitary Sewer Rental Fund	835,000	775,000	645,000	975,000	545,000	505,000	4,280,000	--- SRF
STW --- Storm Water Fund	460,000	1,230,000	1,330,000	775,000	140,000	215,000	4,150,000	--- STW
TIF-CH --- Tax Increment Financing - College Hill	1,129,450	894,450	69,450	5,000	5,000	300,000	2,403,350	--- TIF-CH
TIF-DT --- Tax Increment Financing - Downtown	3,125,440	2,519,870	2,051,060	1,687,150	1,667,150	1,587,420	12,638,090	--- TIF-DT
TIF-UN --- Tax Increment Financing - Unified Industrial Park	3,157,080	8,572,390	106,280	1,574,020	548,810	6,089,410	20,047,990	--- TIF-UN
TIF-PP --- Tax Increment Financing - Pinnacle Prairie	120,000	742,500	0	0	0	0	862,500	--- TIF-PP
TIF-STH --- Tax Increment Financing - South Cedar Falls	745,000	3,250,000	3,475,000	1,030,000	0	6,310,000	14,810,000	--- TIF-STH
TRC --- Tourism Cash Reserves	10,050	30,000	7,500	10,950	2,500	0	61,000	--- TRC
UNI --- University of Northern Iowa	0	0	100,000	0	0	0	100,000	--- UNI
VRF --- Vehicle Rental Fees	449,000	459,000	500,000	400,000	400,000	400,000	2,608,000	--- VRF
<b>TOTALS:</b>	<b>\$45,524,395</b>	<b>\$53,963,025</b>	<b>\$49,074,985</b>	<b>\$70,926,795</b>	<b>\$46,497,335</b>	<b>\$91,927,955</b>	<b>\$357,914,490</b>	<b>TOTAL</b>
GO-2020 Amounts	1,128,000	0	0	0	0	0	1,128,000	GO-2020 Bond
GO-2022 Amounts	2,006,000	1,720,000	70,000	0	0	0	3,796,000	GO-2022 Bond
GO-2024 Amounts	0	165,000	2,249,250	1,460,000	0	0	3,874,250	GO-2024 Bond
GO-2026 Amounts	0	0	0	657,500	1,792,500	1,185,000	3,635,000	GO-2026 Bond
SRB-2018	2,757,000	0	0	0	0	0	2,757,000	SRB-2018
SRB-2024	0	0	12,800,000	30,000,000	0	0	42,800,000	SRB-2024
SRB-2026	0	0	0	0	31,000,000	34,000,000	65,000,000	SRB-2026
Capital Projects:	1,137,110	195,400	70,000	70,000	140,000	140,000	1,752,510	Capital Projects
Bonds/CapProj:	\$7,028,110	\$2,080,400	\$15,189,250	\$32,187,500	\$32,932,500	\$35,325,000	\$124,742,760	Bond/Capital Projects Total

**FY22 - FY27 CAPITAL IMPROVEMENTS PROGRAM SUMMARY  
CITY OF CEDAR FALLS  
LIST OF UNMET NEEDS**

#	PROJECT	DEPT/ DIV	REQUESTED AMOUNT
A	Industrial Park Expansion (Future Phases)	ADM/ED	7,000,000
B	Recreation Center Expansion & Land Acquisition	CD/INSPECT	6,000,000
C	Cedar River Safety & Recreational Improvements - Phase II	CD/PLAN	15,000,000
D	Birdsall Fencing	CD/REC	200,000
E	Falls-Play Equipment	CD/REC	30,000
F	Falls-Splash Pad Installation	CD/REC	225,000
G	Falls-Shelters	CD/REC	20,000
H	Hearst Center - Replace tile flooring on lower level	CD/CULT	10,170
I	Hearst Center - Lower Restrooms Refurbish	CD/CULT	35,000
J	Hearst Center - Upper Restrooms Refurbish	CD/CULT	35,000
K	Entrance Signage Replacement & Upgrade	CD/V&T	92,500
L	Bridges/Culverts: Bridge Handrail - Center St. & N. Main	PW/ENG	433,000
M	Bridges/Culverts: W. 12th Street Culvert (Near Union Road)	PW/ENG	275,000
N	Industrial & City Development: Capital Way Street Extension	PW/ENG	95,500
O	Industrial & City Development: Waterway Avenue Extension	PW/ENG	255,000
P	Sanitary Sewer: Main Street to James Drive Extension	PW/ENG	340,000
Q	Sanitary Sewer: SW Branch of Dry Run Creek Extension	PW/ENG	3,000,000
R	Sidewalks/Trails: Cedar Heights Drive Shoulder Improvements	PW/ENG	325,000
S	Sidewalks/Trails: Center Street Paved Shoulder & Sidewalk	PW/ENG	770,000
T	Sidewalks/Trails: Danish Drive Infill	PW/ENG	8,000
U	Sidewalks/Trails: Devlin Circle Sidewalk Infill	PW/ENG	10,000
V	Sidewalks/Trails: E. Viking Road Trail Infill	PW/ENG	480,000
W	Sidewalks/Trails: Hudson Road Prairie Lakes Trail	PW/ENG	560,000
X	Sidewalks/Trails: Hwy 58 Recreation Trail to UNI Campus	PW/ENG	1,000,000
Y	Sidewalks/Trails: Magnolia Drive Sidewalk Infill	PW/ENG	26,000
Z	Sidewalks/Trails: State Street Infill	PW/ENG	6,000
AA	Sidewalks/Trails: Valley High Drive Sidewalk Infill	PW/ENG	15,000
BB	Sidewalks/Trails: Veralta Infill	PW/ENG	45,000
CC	Sidewalks/Trails: W. 8th Street Sidewalk Infill	PW/ENG	60,000
DD	Sidewalks/Trails: W. 12th Street Sidewalk Infill	PW/ENG	25,000
EE	Storm Water: Greenhill Rd. Drainage Improvements	PW/ENG	287,000
FF	Streets: Arbors Drive Extension (North to Greenhill)	PW/ENG	3,475,000
GG	Streets: Ashworth Drive Extension West of Arbors Drive	PW/ENG	275,000
HH	Streets: Barnett Drive Extension	PW/ENG	2,050,000
II	Streets: Greenhill Road & Coneflower Intersection Widening	PW/ENG	930,000

JJ	<b>Streets: Greenhill Road Corridor Lighting</b>	PW/ENG	198,000
KK	<b>Streets: Greenhill Road/University Avenue Landscaping</b>	PW/ENG	176,000
LL	<b>Streets: Union Road Phase II - From 27th to 12th St.</b>	PW/ENG	2,715,000
MM	<b>Dog Park - Northern Cedar Falls</b>	PW/PARK	65,000
NN	<b>Outdoor Winter Recreation Ice Rink with Refrigeration</b>	PW/PARK	450,000
OO	<b>Parkland Purchase</b>	PW/PARK	500,000
PP	<b>Traffic Signal Fiber Connectivity</b>	PW/TO	690,000
QQ	<b>Park Drive Second Forcemain</b>	PW/WTR	1,500,000
RR	<b>Ulrich Park Lift Station</b>	PW/WTR	2,000,000
	<b>TOTAL</b>		<b>\$ 51,687,170</b>

## 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:** Phase I includes platting of the property into lots, utility design and installation, and roadway design.
3. **Gibson Property Development – Phase II:** Utility design and installation and roadway design and installation.
4. **Gibson Property Development – Phase III-V:** Includes utility design and installation and roadway design and installation.
5. **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.
6. **Industrial Park Land Acquisition:** Future possible land acquisitions to promote economic development and insure adequate available sites.
7. **Northern Industrial Park: Insurance and Maintenance:** Annual liability insurance on the City owned rail spur to comply with CN Railroad requirements. The annual expense is eligible to be reimbursed through the Unified TIF District.
8. **Bond Fees:** Bond fees pay for the financial and legal costs of the sale of general obligation bonds.
9. **Capitalized Interest:** Capitalized interest pays for the interest costs incurred between the time of the bond sale and the first property tax levy.
10. **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.
11. **Cable TV Equipment Upgrades:** General Yearly Equipment Upgrades
12. **Video Server:** FY22 4K Video Server

- 13. Video Switcher/Replay replacement:** Replacing the video switchers and replay system.
- 14. Broadcast Lenses:** 4K Broadcast Lenses
- 15. Business Continuity:** This project provides hardware and software, outside of City Hall, for continued telephone and email communications during a failure of City Hall systems. Ongoing software costs.
- 16. Camera's:** Camera installation, maintenance and replacements.
- 17. CIP/Capital Asset Software:** Replace current capital asset system and/or purchase a new program that would allow for more efficient development of the annual CIP.
- 18. City of Cedar Falls Mobile App:** Design and initial install of Mobile App as well as ongoing annual costs.
- 19. Community Center Audio/Visual Upgrades:** The community center has held many public meetings in the past few years and with the need to record and/or televise these meetings an improved audio visual system is needed to support this.
- 20. Computer Equipment and Software:** Software and equipment costs for city-wide computer systems.
- 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 System in FY22.
- 24. Geographic Information System (GIS):** Software and equipment to support a centralized spatial database & applications to support Citywide business processes.
- 25. Mid-Range Operating System Upgrade:** This project provides ongoing upgrades to the iSeries. Memory and storage upgrades are required every 5 years with full system replacement every 10 years.

26. **Mobile Data Computer – Police:** This will be the fifth installation/replacement of mobile computers in patrol vehicles. Replacement is done by individual vehicles as equipment fails followed by bulk purchase to maintain model and connectivity compatibility between vehicles.
27. **New Application Tracking System:** Allows applicants to download resumes and applications via software.
28. **Network Upgrades:** Software and equipment costs supporting the Wide Area Network.
29. **Penetration Security Testing Services:** Cyber security measures needed to secure the City's infrastructure and systems.
30. **New Permitting System:** Replacement for our Land Management, Code Enforcement, Licensing and Permitting software.
31. **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.
32. **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.
33. **Parking Lot: City Hall:** This project will reconstruct the parking lot behind City Hall.
34. **Parking Lot: College Hill Parking Restoration:** This project includes milling and overlay of two large public parking lots located in the College Hill district. Any required curb repair will also be performed.
35. **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.
36. **Parking Lot: Downtown Parking Ramp Study:** This project starts by conducting a feasibility study to identify options and costs of parking ramps.
37. **Parking Lot: Gateway Park Parking Lot & Lighting:** This project involves the reconstruction of the parking lot at Gateway Park, including lighting.
38. **Parking: Parking Equipment/Technology Replacement:** We anticipate replacing the parking equipment and incorporating new technology.
39. **Postage Machine Replacement:** Replace current postage machine that processes outgoing mail for the entire city.

40. **CDBG: Access to Transportation:** The recently adopted 5-Year Consolidated Plan identifies the potential to create a program providing funding for transportation to income-eligible households, or areas, that are dependent upon these services in order to maintain employment.
41. **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).
42. **CDBG: Neighborhood Accessibility:** The recently adopted 5-Year Consolidated plan identifies a goal to support neighborhood accessibility improvements that may include sidewalks, steps, curb cuts, and trails in low and moderate income areas.
43. **CDBG: Neighborhood Infrastructure:** The recently adopted 5-Year Consolidated Plan identifies a goal to support neighborhood infrastructure improvements that may include sanitary line improvements, streets, drainage, parking or other projects in low and moderate income areas.
44. **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.
45. **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.
46. **City Hall Repurpose & Remodel:** A contract for design services was approved. Design and construction documents will be completed in FY22 and if scope of work and design are approved construction will be completed in FY23.
47. **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.
48. **Hearst Center Expansion:** The expansion will allow for large audiences for fund raising events, exhibition space and classroom and meeting space. It will also provide for a larger community rental area, increase exhibition space on the upper level & classroom and meeting space on the lower level.

49. **Land Acquisition – School Administration Land:** In preparation for consolidation of school operations, when the new high school opens, City acquisition of the Administration offices and parking lot is proposed.
50. **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.
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. 1<sup>st</sup> Street bridge.
54. **Comprehensive Plan and Zoning Code Update:** A Comprehensive Plan was adopted in May 2012. Changes to the zoning code are necessary to implement this plan. This project will result in adoption of more detailed area plans, starting with Downtown and College Hill.
55. **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.
56. **Housing Needs Assessment:** Prepare a Housing Needs Assessment for Cedar Falls to determine the types and amount of housing needed based on projections of demand and assessment of existing supply.
57. **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.
58. **Property/Flood Buyouts:** The City of Cedar Falls will continue the voluntary flood buyout program in selected neighborhoods of both commercial and residential properties.
59. **Resilience Plan Implementation:** The City has engaged with the public to create a Resilience Plan. The goal of the plan is to identify short-term and long-term actions the community can implement to help prepare infrastructure, the economy, the

natural environment, civic services and the general public for potential disruption due to events such as flooding, economic disturbance or public health crisis.

60. **Wayfinding Signage Plan:** Install a series of wayfinding signage throughout the community in order to promote and direct travelers to the City's historical, cultural and commercial areas.
61. **Ballfield Fencing Spot Repair:** Fencing at various ballfields within the Cedar Falls Park system need repaired from normal wear of regular use and age.
62. **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.
63. **Facility Improvements – Rec Center:** Replacing antiquated Volleyball net systems, which are currently original to the facility. This will make the facility more attractive to use for programming and community user groups.
64. **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.
65. **Weight Equipment:** New Weight Equipment to replace machines bought in December of 2005. This will reduce repair cost, should increase membership/income as updated or new machines foster an increased enthusiasm.
66. **Falls – Cabanas:** Purchase and install cabanas that would be available for patron rental throughout the season at the Falls Aquatic Center.
67. **Falls – Improve fencing location:** Moving approximately 400' of fence in, to a total length of approximately 350'. The goal is to curb behavior that is not allowed that frequently occurs in this area due to the lack of visibility of the area for the deck guards for the area below the berm on the south side of the Falls.
68. **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/intertube replacement, and more.
69. **Hearst Center Replace seating in Mae Latta Hall:** Replacement seating for Mae Latta Hall. Current seating is 30+ years old and legs of current seating are peeling paint, upholstery is stained. Funding request is to furnish 90 new chairs that are lighter weight for moving/stacking and easier to clean.

70. **Hearst Center Usage/Need Space Study:** Recently, the strategic plan for the Hearst Center was updated. The goals of the plan are to identify ways that the mission of the Hearst can meet the current and future cultural needs of the community. This information will be used to investigate possible modifications to the Hearst Center facility.
71. **RAGBRAI Start Up Funds:** This is revenue generated from the 2015 event. It is held in the reserve account for the use as start-up funds when the event returns to Cedar Falls.
72. **Replacement of Horse & Rider Sculpture at Visitor Center:** A donation in memory of Howard Lund, a former volunteer, was received in 2016 for improvements to the Visitor Center. The gift is being held in the reserve account and will be used to help replace the Horse & Rider sculpture when the piece reaches the end of its life.
73. **Replacement of Street Banners:** We set aside \$1,000 each year to replace street banners as they become worn. We currently have \$7,030 in reserve for this purpose.
74. **Trail Sign in George Wyth State Park Honoring Gary Kelley and Paco Rosic:** Gary Kelly and Paco Rosic created artwork for the cover of the 2012 and 2013 visitor guides. We committed to use use profits for artwork on the trails. Our intention is to construct and install a Prairie Pathways kiosk sign marking and interpreting the northernmost point of the American Discovery Trail in George Wyth State Park with these funds.
75. **Visitor Ceter – Entrance Sign:** The monument sign at the entrance to the Visitor Center coordinates with the building and other monument signage throughout Industrial Park. It was updated in 2012 and is beginning to show wear.
76. **Visitor Center Retaining Wall and Patio Repair:** This project would include tearing out the existing retaining wall and replacing it with two new walls, along with replacing the entire patio area.
77. **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.
78. **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.

79. **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.
80. **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.
81. **Bridges/Culverts – Ridgeway Avenue Bridge Replacement:** Ridgeway Avenue Bridge project will remove and replace the existing bridge with a new bridge.
82. **Bridges/Culverts – Tremont Street Bridge Replacement:** This project will replace the existing bridge with a twin 10x8 box culvert. The current bridge is in poor condition with advanced deterioration. Design for this project will occur in-house.
83. **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.
84. **Sanitary Sewer – James Drive Extension to S. Main Street Lots:** This project would construct the necessary sanitary sewer for multiple lots along the west side of S. Main St. to direct access in lieu of the utilization of septic systems.
85. **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.
86. **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.
87. **Sanitary Sewer – W. 27<sup>th</sup> Street Sanitary Sewer Extension:** This project would extend a new sanitary line up to W. 27<sup>th</sup> Street, allowing for both the new high school and future developments to access the City's sanitary sewer network.
88. **Sidewalks/Trails – Assessment Program:** This is a multi-year program which addresses non-ADA compliant private sidewalks.
89. **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 9<sup>th</sup> subdivision.

90. **Sidewalks/Trails – Bluebell Road Sidewalk Infill:** This project will form the connection of the trail from the existing stub to Coneflower Parkway.
91. **Sidewalks/Trails – Campus Street Sidewalk Infill:** This project will construct sidewalk along the eastern side of Campus Street from W 20<sup>th</sup> Street south approximately 140 feet and from W. 22<sup>nd</sup> Street north approximately 380 feet. Sidewalk will connect Sunnyside Addition to the University of Northern Iowa Campus.
92. **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.
93. **Sidewalks/Trails – Hudson Road Recreation Trail Phase IV:** This project will install a new recreation trail along the west side of Hudson Road from W. 12<sup>th</sup> Street to W. 8<sup>th</sup> Street. This will connect the existing trail on W. 12<sup>th</sup> Street to the sidewalk on W. 8<sup>th</sup> Street and Hudson Road.
94. **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.
95. **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.
96. **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.
97. **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.
98. **Sidewalks/Trails – Rownd Street Sidewalk Infill:** This project would construct sidewalk on the west side of Rownd Street from Hawthorne Drive to Sunnyside Drive. This project would allow the students walking to school north of Hawthorne Drive to cross the street at the pedestrian traffic signal.

- 99. 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.
- 100. 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.
- 101. Sidewalks/Trails – Union Road Trail Phase II:** Union Road Trail project will install a 10 feet wide trail along Union Road from West 12<sup>th</sup> Street to West 27<sup>th</sup> Street.
- 102. Sidewalks/Trails – W. Viking Road Trail Infill:** This project would complete the missing segment of sidewalk/trail along W. Viking Road, allowing the connection from Prairie Lakes to Highway 27/58.
- 103. Sidewalks/Trails – W. 20<sup>th</sup> Street Sidewalk Infill:** This project will construct 200 feet of sidewalk from College Street to the existing sidewalk at 1000 W. 20<sup>th</sup> Street.
- 104. Storm Water –Drainage Studies:** This project will provide an over-land route and/or drainage improvements from the Clay Street Park to Washington.
- 105. 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.
- 106. 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.
- 107. 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.
- 108. 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.
- 109. 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.

- 110. Streets – Aldrich Elementary School Connections:** This project includes three separate roadway connections to be installed, allowing for greater connectivity to Aldrich Elementary.
- 111. 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.
- 112. 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.
- 113. Streets – CFU Annual Patching Program:** This project includes the engineering time and resources used to compile, and inspect, the CFU annual street patching plan set through completion. These patches are primarily used to match the patch to the surrounding pavement cross sections after CFU has repaired a utility underneath City pavement.
- 114. Streets – Cyber Lane Extension:** This project will complete the connection of Cyber Lane to Technology Parkway.
- 115. Streets – Greenhill Road Intersection Improvements:** This project will complete intersection improvements for Greenhill Road at Ashworth Drive, Algonquin Drive, and Hudson Road for the future development of 50 acres. This relates to the new proposed hospital project and Greenhill Road traffic study.
- 116. 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.
- 117. Streets – Hwy 58 & Greenhill Road Intersection:** This project will install a grade separated interchange at the Highway 58 and Greenhill Road Intersection.
- 118. Streets – Main Street Reconstruction:** This project includes design and reconstruction of Main Street from 6<sup>th</sup> Street south to Seerley Blvd. Analysis of opportunities for improved intersection operations, vehicular/pedestrian/bicyclist safety, and Complete Streets elements are involved. Currently, Main Street will be overlaid to extend its life until reconstruction can occur.
- 119. Streets – Ridgeway Avenue Reconstruction:** This project will reconstruct portions of Ridgeway Avenue installing improvements required for the Midland Atlantic Development (Mills Fleet Farm).

- 120. 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.
- 121. 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.
- 122. Streets – Union Road Phase I: From 27<sup>th</sup> to University:** This project will include the reconstruction of Union Road from University Ave. to 27<sup>th</sup> Street. Updating this roadway to an urban cross section will include curb & gutter, storm sewer and sanitary sewer.
- 123. Streets – Various Intersection Improvements (Hudson/Ridgeway & Prairie Pkwy):** This project will construct improvements at the intersection of Prairie Parkway & Viking Road and add additional landscaping improvements, including trees, along Prairie Parkway and roundabout landscaping.
- 124. 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.
- 125. Streets - West 1st Street Reconstruction:** This project will reconstruct West 1<sup>st</sup> Street from Hudson Road to Franklin Street. This section of roadway is under IDOT jurisdiction; however, the City may have additional costs if this project is not on the IDOT's priority list. City local option sales tax funding will be used for the street portion of this project.
- 126. Streets – W. 12<sup>th</sup> Street Extension:** This project will pay for the extension of W. 12<sup>th</sup> 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.
- 127. Streets – W. 22<sup>nd</sup> Street Reconstruction:** This project includes the overall reconstruction and widening of W 22<sup>nd</sup> St. from College to Merner St as development continues in the area.
- 128. Streets – W. 23<sup>rd</sup> Street Reconstruction:** This project will reconstruct W. 23<sup>rd</sup> Street from Hudson Road east to Campus Street.
- 129. Streets – W. 27<sup>th</sup> Street Improvements:** This project will increase W. 27<sup>th</sup> 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.

- 130. Streetscape – Downtown Streetscape and Reconstruction (Phase II):** This project would remove and replace the existing sidewalk pavers and streetscape elements along Main Street from 3<sup>rd</sup> Street to 6<sup>th</sup> Street according to the newly adopted design.
- 131. Cemetery Columbariums:** Columbariums have become a popular choice for storing cremains. This method of interment will save space throughout the three City cemeteries.
- 132. 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.
- 133. 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.
- 134. Pheasant Ridge Improvements:** Continue improvements based on Master Plan developed by Garrett Gill. Project scope would be to fix ground water issues on holes #7 and #13, drain sand traps and possibly install new forward tees.
- 135. Bess Streeter Park Playground Equipment Upgrade:** Playground equipment upgrades for Bess Streeter Park have been requested by neighbors.
- 136. Big Woods Campground Cabins:** Cabin rentals have been very popular with reservations being full for the majority 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.
- 137. Cedar River Dam Maintenance:** The tainter gate structure of the dam is in need of structural repairs in order to maintain proper functionality. The project is intended to restore surface decking, repair gate guide plates and seals, and recalibrate gauges on the control panel.
- 138. Emerald Ash Borer – Removal of Ash Trees:** The emerald ash borer is a pest of ash trees native to Asia. It was first discovered in North America in 2002 and has killed millions of ash trees and caused thousands more to be removed due to its slow spread. The costs are anticipated to cover trees on public property only.
- 139. 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.

- 140. Mini Plaza on 1<sup>st</sup> St. Historical Area – Rotary Club:** This project is to commemorate 100 years of the Rotary Club. The project would consist of a small plaza connected by a trail.
- 141. New Park Identification Signage:** The current Park identification signage has been in place in some locations since the 1970's. Many of the signs are routed wood that is stained and painted. The proposal involves working with a sign company for consistency/standardization of signs throughout the park system and providing branding that is consistent with other area signage.
- 142. 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.
- 143. Pedestrian Bridge Replacement:** The access from the parking lot on the south to Central Park requires crossing the Dry Run Creek. The bridge in this location which was installed approximately 50 year ago is in need of refurbishing or replacement.
- 144. Pickle Ball Court Lighting:** Lighting has been proposed by the pickleball club for extended play during the late evening hours.
- 145. 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.
- 146. 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.
- 147. 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.
- 148. 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.

- 149. 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.
- 150. Seerley Park Renovation:** This project includes the installation of a new shelter, restroom, upgraded playground equipment including inclusive elements, fencing, and signage.
- 151. 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.
- 152. Street Tree Replacement:** The city is currently removing approximately 250 street trees annually. These removals are due to age, damage from storms and the Emerald Ash Borer.
- 153. 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.
- 154. Veterans Memorial Park Signs:** Various phases have been completed at Veterans Park. The City has been requested to install signs that provide information about Veterans, the park, and background on the different wars and conflicts.
- 155. Northern Cedar Falls Landscape Improvements:** The PW/Park Division is proposing to plant, prairie, wildflowers, trees and turfgrass on select flood buyout as defined on the Northern Cedar Falls Recreation and Maintenance Plan prepared by Confluence.
- 156. 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.
- 157. 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.
- 158. 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.
- 159. LED Lighting Upgrade – Aquatic Center:** This project is an energy initiative that includes replacing and retrofitting LED lighting throughout the Aquatic Center.

- 160. LED Lighting Upgrade – Library:** This project is an energy initiative that includes replacing and retrofitting LED lighting throughout the Library.
- 161. 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.
- 162. 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.
- 163. Library Exterior Door Replacement:** The library building was constructed in 2004. In recent years, some of the exterior doors have begun deteriorating with rust. One was replaced last year, but more now need to be replaced.
- 164. Rec Center Heat Pumps:** The nineteen heat pumps installed when the Rec Center was built in 1992 are at the end of their lives and need to be replaced. We are investigating replacing four per year over the next four years.
- 165. Compaction Equipment Refurbishing at Transfer Station:** The transfer station became operational in 1981. Over the years, there have been improvements made to the mechanical compaction equipment. This project will include removing the mechanical walking floor and replacing the structural frame work for the storage pit and compaction chamber.
- 166. 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.
- 167. 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.
- 168. 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.
- 169. 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.

- 170. 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.
- 171. 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.
- 172. 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.
- 173. 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).
- 174. Siren Replacement:** Siren upgrades will be required to take place in the coming years. The siren at Black Hawk Lane will need to be relocated as part of the 58/Viking project scheduled for FY19/20. Additional sites will need to be evaluated and added as the city expands south and westward.
- 175. 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.
- 176. 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.
- 177. Hudson Road Sanitary Lie Replacement:** This project involves lining decaying concrete lines along Hudson Road.
- 178. Lift Station Electrical Generator:** This is for a large portable generator. Improvements at Park Drive lift station have created this need. Currently we have just one generator that can be used at four lift stations. This could also be used during other City emergencies, such as flooding or severe wind storms when auxiliary power may be needed.
- 179. Lift Station Pump Rebuild or Replacement:** With twelve lift stations and thirty pumps throughout the collections system in the City, pumps are rebuilt or replaced on a regular basis.

180. **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.
181. **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.
182. **Park Drive – 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 program will help reduce any future violations by the EPA & IDNR.
183. **Polymer Pumps:** The polymer system for the biosolids processing equipment are very difficult to get parts for. This is a very complex system and should be replaced as a complete unit.
184. **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.
185. **Sanitary Sewer Spot Repairs/Emergency:** Some streets that are to be reconstructed or overlaid have damaged spots in the sanitary sewer and are repaired prior to the street’s improvement in an effort to keep the street’s surface integrity from being affected by sewer repairs.
186. **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.
187. **Sewer Collection System Expansion Study:** In order to prepare for future growth, planning of infrastructure needs to be completed with information and understanding of the condition and size of the current system and how best to proceed with extending this.
188. **Sipline Existing Sanitary Sewers:** An ongoing process of repair and refurbishing existing sewer lines. A very cost effective method of increasing the strength of a line while decreasing the infiltration. A decrease in infiltration is very beneficial to the WWTP.

189. **UV Disinfection Bulb Replacement:** The bulbs used in the disinfection process have a lifespan of 1200 hours. They will need to be replaced to maintain permit requirements.
190. **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.
191. **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.
192. **Fire Hose:** A replacement program for fire hose has been developed. The Fire Division is still using fire hose dated into the 80's. A comprehensive replacement program will help insure safety of fire personnel and our operation efficiency. About one dozen lengths fail testing each year. This also includes funds for updating nozzles and other connections. The maintenance of fire hose is already included in the normal General Fund Operating Budget. However, replacement is not in the General Fund Operating Budget.
193. **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 and rescue tool. The thermal imaging cameras are used on every incident that deals with smoke, heat and/or fire.
194. **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.
195. **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.
196. **Equipment Reserve:** For the purchase of various public safety equipment.
197. **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.
198. **In Car Camera:** The Police Division has in-car camera systems in each of the 11 patrol vehicles. The camera systems record an audio and video account of all police activity. The in-car camera system is a requirement for all patrol vehicles in any modern law enforcement agency.

- 199. 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.
- 200. Radar:** The Public Safety Department has one radar installed in each patrol vehicle 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.
- 201. Weapons:** The Police Division has an inventory of handguns, rifles, shotguns and Tasers that need to be replaced on a 5-10 year basis. The weapons are a necessary piece of equipment for the safety of the public and the police officers. The replacement of the weapons are based upon their useful life and maintenance concerns.

**Administrative  
City of Cedar Falls  
FY23 Budget Summary  
Full-Time and Part-Time Positions  
By Fiscal Year and Departments**

<b>Administrative Section/Position</b>	<b>06/30/21 Budgeted</b>	<b>06/30/22 Budgeted</b>	<b>06/30/23 Budgeted</b>
Mayor's Office			
Mayor	1.00	1.00	1.00
Administrative Supervisor	0.08	0.10	0.10
Administration			
City Administrator	1.00	1.00	1.00
Administrative Supervisor	0.02	0.05	0.05
Economic Development Coordinator	1.00	1.00	1.00
Communications Specialist	1.00	1.00	1.00
Interns (Part-Time)	0.00	0.00	0.10
Full-Time	4.10	4.15	4.15
Part-Time	0.00	0.00	0.10
<b>Total Administrative</b>	<b>4.10</b>	<b>4.15</b>	<b>4.25</b>

**Department of Finance & Business Operations**  
**City of Cedar Falls**  
**FY23 Budget Summary**  
**Full-Time and Part-Time Positions**  
**By Fiscal Year and Departments**

<b>Finance &amp; Business Operations Section/Position</b>	<b>06/30/21 Budgeted</b>	<b>06/30/22 Budgeted</b>	<b>06/30/23 Budgeted</b>
<b>Administration</b>			
Director of Finance & Business Operations	1.00	1.00	1.00
Financial Technician (Part-Time)	0.73	0.73	0.73
<b>Financial Services</b>			
Controller/City Treasurer	0.98	0.98	1.00
Accountant I	0.95	0.95	0.65
Personnel Specialist	2.00	0.00	0.00
Administrative Assistant	0.00	0.40	0.00
Administrative Assistant - Lead	0.40	0.00	0.00
Payroll/HR Technician	1.00	1.00	0.95
Financial Clerk	0.40	0.40	0.40
Financial Clerk (Part-Time)	0.98	0.98	0.98
<b>Human Resources</b>			
HR Manager	0.00	1.00	1.00
Personnel Specialist	0.00	2.00	0.00
HR Specialist	0.00	0.00	2.00
HR Specialist (Part-Time)	0.00	0.00	0.73
Equity Coordinator	0.00	0.00	1.00
Payroll/HR Technician	0.00	0.00	0.05
Accountant	0.00	0.00	0.30
Administrative Assistant	0.00	0.00	0.35
<b>Legal Services</b>			
City Attorney	1.00	1.00	1.00
Personnel Specialist	1.00	0.00	0.00
Administrative Supervisor	0.00	0.02	0.02
Administrative Assistant	0.10	0.10	0.10
<b>Public Records</b>			
City Clerk	0.90	0.90	0.90
Administrative Supervisor	0.65	0.98	0.83
Administrative Assistant	1.15	1.55	1.15
Administrative Assistant (Part-Time)	1.24	0.41	0.41
Admin/Parking Supervisor	0.30	0.00	0.00
<b>Library Services</b>			
Library Director	1.00	1.00	1.00
Senior Librarian	2.00	2.00	2.00

**Department of Finance & Business Operations**  
**City of Cedar Falls**  
**FY23 Budget Summary**  
**Full-Time and Part-Time Positions**  
**By Fiscal Year and Departments**

<b>Finance &amp; Business Operations Section/Position</b>	<b>06/30/21 Budgeted</b>	<b>06/30/22 Budgeted</b>	<b>06/30/23 Budgeted</b>
Library Assistants	8.00	8.00	8.00
Librarian (Part-time)	2.18	2.18	1.46
Education Coordinator (Part-Time)	0.20	0.20	0.20
Shelver (Part-Time)	0.38	0.00	0.00
Librarian	0.00	0.00	1.00
Technology Librarian	1.00	1.00	1.00
Library Assistant (Part-Time)	5.65	6.38	6.38
Library Interns (Part-Time)	2.95	1.45	1.23
Library Pages (Part-Time)	2.10	2.48	2.48
<b>Community Services</b>			
Facility Assistant (Part-Time)	0.73	0.73	0.44
Library Assistant (Part-Time)	0.67	0.67	0.67
<b>Cable TV</b>			
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)	0.00	0.28	0.28
Production Assistant I (Part-Time)	0.50	0.50	0.00
Administrative Assistant - Lead	0.60	0.00	0.00
Production Assistant II (Part-Time)	0.00	0.00	0.50
<b>Information Systems</b>			
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	1.00
Graphic Designer (Part-Time)	0.73	0.73	0.73
GIS Analyst	1.00	1.00	1.00
Information Systems Technician I	1.00	1.00	1.00
Intern (Part-Time)	0.10	0.10	0.10
<b>Parking</b>			
City Clerk	0.10	0.10	0.10
Administrative Supervisor	0.15	0.85	0.70
Admin/Parking Supervisor	0.70	0.00	0.00
Parking Meter Attendant (Part-Time)	2.90	2.90	2.90
Administrative Clerk	0.00	0.00	0.00
Administrative Clerk (Part-Time)	0.00	0.00	0.00
Administrative Assistant	0.45	0.60	0.50

**Department of Finance & Business Operations  
City of Cedar Falls  
FY23 Budget Summary  
Full-Time and Part-Time Positions  
By Fiscal Year and Departments**

<b>Finance &amp; Business Operations Section/Position</b>	<b>06/30/21 Budgeted</b>	<b>06/30/22 Budgeted</b>	<b>06/30/23 Budgeted</b>
Administrative Assistant (Part-Time)	0.14	0.00	0.00
Total Full-Time	33.83	33.83	35.00
Total Part-Time	22.18	20.72	20.22
Total Finance & Business Operations	56.01	54.55	55.22

**Department of Community Development  
City of Cedar Falls  
FY23 Budget Summary  
Full-Time and Part-Time Positions  
By Fiscal Year and Departments**

<b>Community Development Section/Position</b>	<b>06/30/21 Budgeted</b>	<b>06/30/22 Budgeted</b>	<b>06/30/23 Budgeted</b>
<b>Administration</b>			
Director of Community Development	1.00	1.00	1.00
Administrative Assistant	0.05	0.05	0.05
<b>Inspection Services</b>			
Inspection Services Manager	1.00	1.00	1.00
Inspectors	5.00	5.00	5.00
Inspector (Part-Time)	0.73	0.73	0.73
Code Enforcement	1.00	1.00	1.00
Administrative Supervisor	0.07	0.00	0.20
Administrative Assistant	1.55	1.55	1.55
Administrative Assistant (Part-Time)	0.00	0.52	0.52
Financial Clerk (Part-Time)	0.06	0.06	0.06
<b>Planning &amp; Community Services</b>			
Planning & Community Service Manager	0.95	0.95	0.95
Planner I	1.00	2.00	2.00
Planner II	2.00	0.00	0.00
Planner III	1.00	2.00	2.00
Administrative Assistant	0.60	0.60	0.65
Intern (Part-Time)	0.10	0.10	0.10
<b>Cultural Services</b>			
Cultural Program Supervisor	1.00	1.00	1.00
Education Coordinator (Part-Time)	0.73	0.73	0.73
Senior Services Coordinator (Part-Time)	1.46	0.73	0.73
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	0.50	0.50
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
<b>Recreation Services</b>			
Rec & Community Program Manager	1.00	1.00	1.00

**Department of Community Development  
City of Cedar Falls  
FY23 Budget Summary  
Full-Time and Part-Time Positions  
By Fiscal Year and Departments**

<b>Community Development Section/Position</b>	<b>06/30/21 Budgeted</b>	<b>06/30/22 Budgeted</b>	<b>06/30/23 Budgeted</b>
Rec Program Supervisor	1.00	1.00	1.00
Sports Program Supervisor	1.00	1.00	1.00
Recreation Program Coordinator (Part-Time)	0.73	0.73	0.73
Admin Assistant - Lead	1.00	1.00	1.00
Fitness Coordinator (Part-Time)	0.73	0.73	0.73
Office Assistant (Part-Time)	0.00	0.00	2.18
Seasonal/Temporary (Part-Time)	29.50	29.50	27.32
<b>Housing Vouchers</b>			
Planning & Community Service Manager	0.02	0.02	0.02
Community Services Coordinator	1.00	1.00	1.00
Housing Program Specialist (Part-Time)	1.41	1.41	1.41
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
<b>Block Grant</b>			
Planning & Community Service Manager	0.03	0.03	0.03
Housing Program Specialist (Part-Time)	0.04	0.04	0.04
Controller/City Treasurer	0.02	0.02	0.00
Accountant	0.03	0.03	0.03
Financial Clerk (Part-Time)	0.03	0.03	0.03
<b>Visitors &amp; Tourism Services</b>			
V&T/Cultural Program Manager	1.00	1.00	1.00
V&T Sales/Mrktg. Coordinator	0.00	1.00	1.00
Summer Intern (Part-Time)	0.10	0.10	0.10
V&T Coordinator	1.00	0.00	0.00
V&T Coordinator (Part-Time)	0.73	0.73	0.73
Office Assistant (Part-Time)	2.08	2.08	2.08
<b>Total Full-Time</b>	<b>23.34</b>	<b>23.27</b>	<b>23.50</b>
<b>Total Part-Time</b>	<b>43.46</b>	<b>43.25</b>	<b>43.25</b>
<b>Total Community Development</b>	<b>66.80</b>	<b>66.52</b>	<b>66.75</b>

**Public Works  
City of Cedar Falls  
FY23 Budget Summary  
Full-Time and Part-Time Positions  
By Fiscal Year and Departments**

<b>Public Works Section/Position</b>	<b>06/30/21 Budgeted</b>	<b>06/30/22 Budgeted</b>	<b>06/30/23 Budgeted</b>
<b>Engineering Services</b>			
Director of Public Works	0.33	0.33	0.33
City Engineer	1.00	1.00	1.00
Civil Engineer II	1.00	1.90	1.90
Civil Engineer I	1.00	1.00	1.00
Principal Engineer	1.80	0.90	0.90
CAD Designer	1.00	1.00	1.00
Engineering Tech I	0.00	0.00	1.00
Surveyor	1.00	1.00	1.00
Engineering Technician II	6.00	6.00	5.00
Summer Temporary/Intern (Part-Time)	0.15	0.15	0.15
Administrative Assistant (Part-Time)	0.69	0.86	0.86
Financial Clerk (Part-Time)	0.21	0.21	0.21
Administrative Supervisor	0.03	0.00	0.10
Administrative Assistant	0.55	0.55	0.55
<b>Cemetery</b>			
PW/Parks Supervisor	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00
Laborer (Part-Time)	1.45	0.73	0.73
Temporary (Part-Time)	2.00	2.00	2.00
Administrative Assistant	0.05	0.10	0.10
Maintenance Worker	0.00	1.00	1.00
<b>Parks</b>			
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	0.00	0.00	1.00
Laborer (Part-Time)	5.08	4.35	4.35
Seasonal (Part-Time)	7.63	7.63	7.63
<b>Public Building</b>			

**Public Works  
City of Cedar Falls  
FY23 Budget Summary  
Full-Time and Part-Time Positions  
By Fiscal Year and Departments**

<b>Public Works Section/Position</b>	<b>06/30/21 Budgeted</b>	<b>06/30/22 Budgeted</b>	<b>06/30/23 Budgeted</b>
Building Maintenance Supervisor	1.00	1.00	1.00
Maintenance Worker	0.50	0.50	0.50
<b>Administration - Public Works</b>			
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
<b>O&amp;M Refuse</b>			
Parks/PW Supervisor	1.00	1.00	1.00
Maintenance Worker	6.00	6.00	6.00
Maintenance Worker (Part-Time)	5.75	7.20	7.23
Seasonal (Part-Time)	0.50	0.50	0.50
<b>Storm Water</b>			
Environmental Engineer	0.00	0.00	0.30
Principal Engineer	0.20	0.10	0.10
Civil Engineer II	0.00	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
<b>Sewer Rental</b>			
Equipment Operator	1.00	1.00	1.00
Maintenance Worker	3.00	3.00	3.00
Environmental Engineer	0.00	0.00	0.70
Seasonal (Part-Time)	1.23	1.23	1.23
<b>Water Reclamation</b>			
Water Reclamation Manager	1.00	1.00	1.00
Waste Water Supervisor	1.00	1.00	1.00
Waste Water Operator II	1.00	1.00	1.00
Waste Water Laboratory Tech	1.00	1.00	1.00

**Public Works  
City of Cedar Falls  
FY23 Budget Summary  
Full-Time and Part-Time Positions  
By Fiscal Year and Departments**

<b>Public Works Section/Position</b>	<b>06/30/21 Budgeted</b>	<b>06/30/22 Budgeted</b>	<b>06/30/23 Budgeted</b>
Equipment Mechanic	1.00	1.00	1.00
Waste Water Operator I	4.00	4.00	4.00
Maintenance Worker	2.00	2.00	2.00
Maintenance Worker (Part-Time)	0.73	0.73	0.73
Seasonal (Part-Time)	0.31	0.31	0.31
<b>Street Construction</b>			
PW/Parks Supervisor	2.00	2.00	2.00
Equipment Operator	4.00	4.00	5.00
Maintenance Worker	11.00	11.00	11.00
Maintenance Worker (Part-Time)	1.45	0.00	0.00
Seasonal (Part-Time)	2.92	2.92	2.92
<b>Traffic Operations</b>			
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)	0.00	0.00	0.73
<b>Vehicle Maintenance</b>			
Fleet Maintenance Supervisor	1.00	1.00	1.00
Equipment Mechanic	5.00	4.00	4.00
Assistant Equipment Mechanic	0.00	1.00	1.00
Assistant Equipment Mechanic (Part-Time)	0.73	0.73	0.73
Seasonal (Part-Time)	0.50	0.50	0.50
<b>Total Full-Time</b>	<b>75.63</b>	<b>76.65</b>	<b>79.75</b>
<b>Total Part-Time</b>	<b>32.66</b>	<b>31.38</b>	<b>32.14</b>
<b>Total Public Works</b>	<b>108.29</b>	<b>108.03</b>	<b>111.89</b>

**Public Safety Services Department  
City of Cedar Falls  
FY23 Budget Summary  
Full-Time and Part-Time Positions  
By Fiscal Year and Departments**

<b>Public Safety Services Section/Position</b>	<b>06/30/21 Budgeted</b>	<b>06/30/22 Budgeted</b>	<b>06/30/23 Budgeted</b>
<b>Fire Department</b>			
Director of PSS	0.33	0.50	0.50
Assistant PSS Director- Fire Chief	1.00	1.00	1.00
Batt. Chief	3.00	2.00	0.00
Police Captains - PSO	1.00	0.00	0.00
Fire Captains	3.00	3.00	3.00
Public Safety Supervisor-Captain	0.00	2.00	3.50
Public Safety Supervisor-Lieutenant	0.00	5.00	2.00
Police Lieutenant - PSO	3.00	0.00	0.00
Public Safety Officer	4.00	15.00	17.00
Firefighter	9.00	0.00	0.00
Firefighter (Part-Time)	0.90	0.00	0.00
Administrative Assistant	0.25	0.25	0.50
Financial Clerk	0.35	0.35	0.35
<b>Police</b>			
Director of PSS	0.67	0.50	0.50
Assistant PSS Director - Police Chief	1.00	1.00	1.00
Police Captain	3.00	0.00	0.00
Police Captain - PSO	1.00	3.00	0.00
Public Safety Supervisor - Captain	0.00	1.00	3.50
Public Safety Officer	36.00	31.00	30.00
Computer Operator	1.00	1.00	0.00
Lieutenants	2.00	1.00	0.00
Lieutenants - PSO	5.00	2.00	2.00
Public Safety Supervisor-Lieutenant	0.00	4.00	7.00
Police Officer	4.00	3.00	3.00
Crossing Guard (Part-Time)	1.88	1.88	1.88
Community Service Officer I (Part-Time)	4.23	4.68	5.13
Office Assistant (Part-Time)	1.45	1.45	1.45
Financial Clerk	0.25	0.25	0.25
Administrative Assistant	0.25	0.25	0.50
<b>Total Full-Time</b>	<b>79.10</b>	<b>77.10</b>	<b>75.60</b>
<b>Total Part-Time</b>	<b>8.46</b>	<b>8.01</b>	<b>8.46</b>
<b>Total Public Safety Services Department</b>	<b>87.56</b>	<b>85.11</b>	<b>84.06</b>

**Summary of Departments  
City of Cedar Falls  
FY23 Budget Summary  
Full-Time and Part-Time Positions  
By Fiscal Year and Departments**

<b>Summary Totals Department/Position</b>	<b>06/30/21 Budgeted</b>	<b>06/30/22 Budgeted</b>	<b>06/30/23 Budgeted</b>
<b>Administrative</b>			
Full-Time	4.10	4.15	4.15
Part-Time	0.00	0.00	0.10
<b>Finance &amp; Business Operations</b>			
Full-Time	33.83	33.83	35.00
Part-Time	22.18	20.72	20.22
<b>Community Development</b>			
Full-Time	23.34	23.27	23.50
Part-Time	43.46	43.25	43.25
<b>Public Works</b>			
Full-Time	75.63	76.65	79.75
Part-Time	32.66	31.38	32.14
<b>Public Safety Services</b>			
Full-Time	79.10	77.10	75.60
Part-Time	8.46	8.01	8.46
<b>Total Full-Time</b>	<b>216.00</b>	<b>215.00</b>	<b>218.00</b>
<b>Total Part-Time</b>	<b>106.76</b>	<b>103.36</b>	<b>104.17</b>
<b>Total Employees in FTE</b>	<b>322.76</b>	<b>318.36</b>	<b>322.17</b>

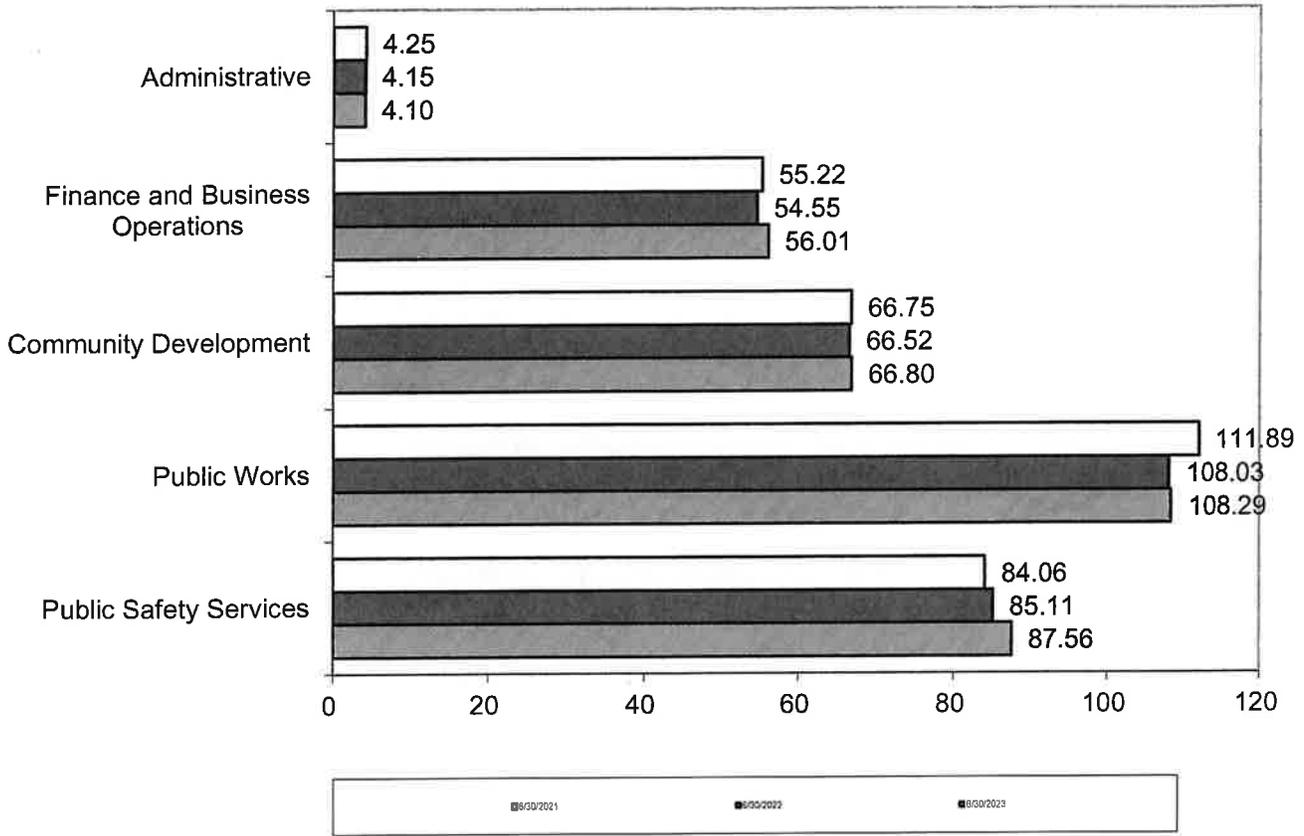
FBO- Changes in staffing due to new human resource positions and reclassifying one part-time librarian to full-time.

CD- Minimal change in this department. Allocations for Admin staff adjusted between full-time and part-time.

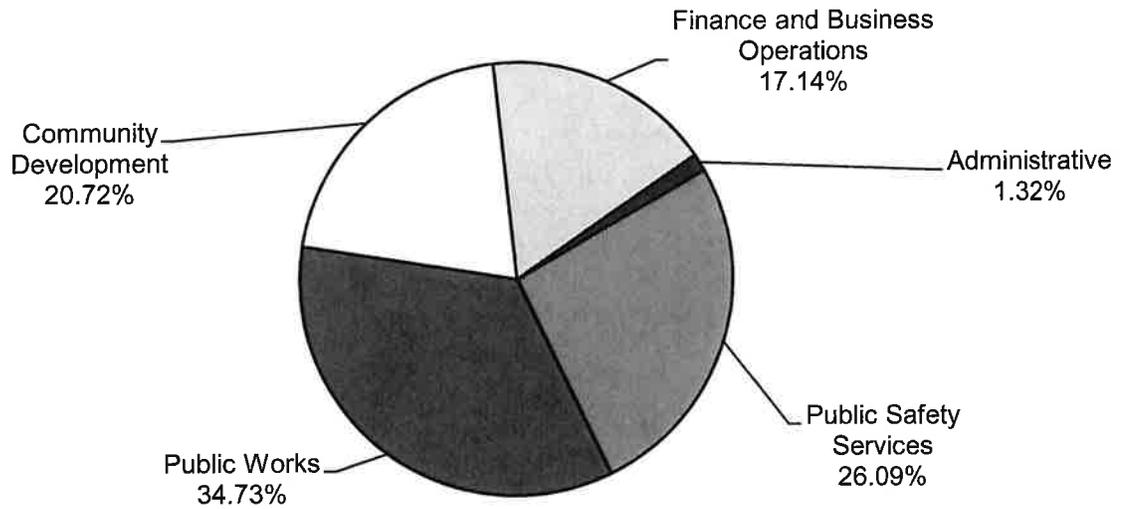
PW- Increase in full-time due to new environmental engineer position, horticulturalist position and an additional equipment operator in streets. Increase in part-time due to new signal technician position.

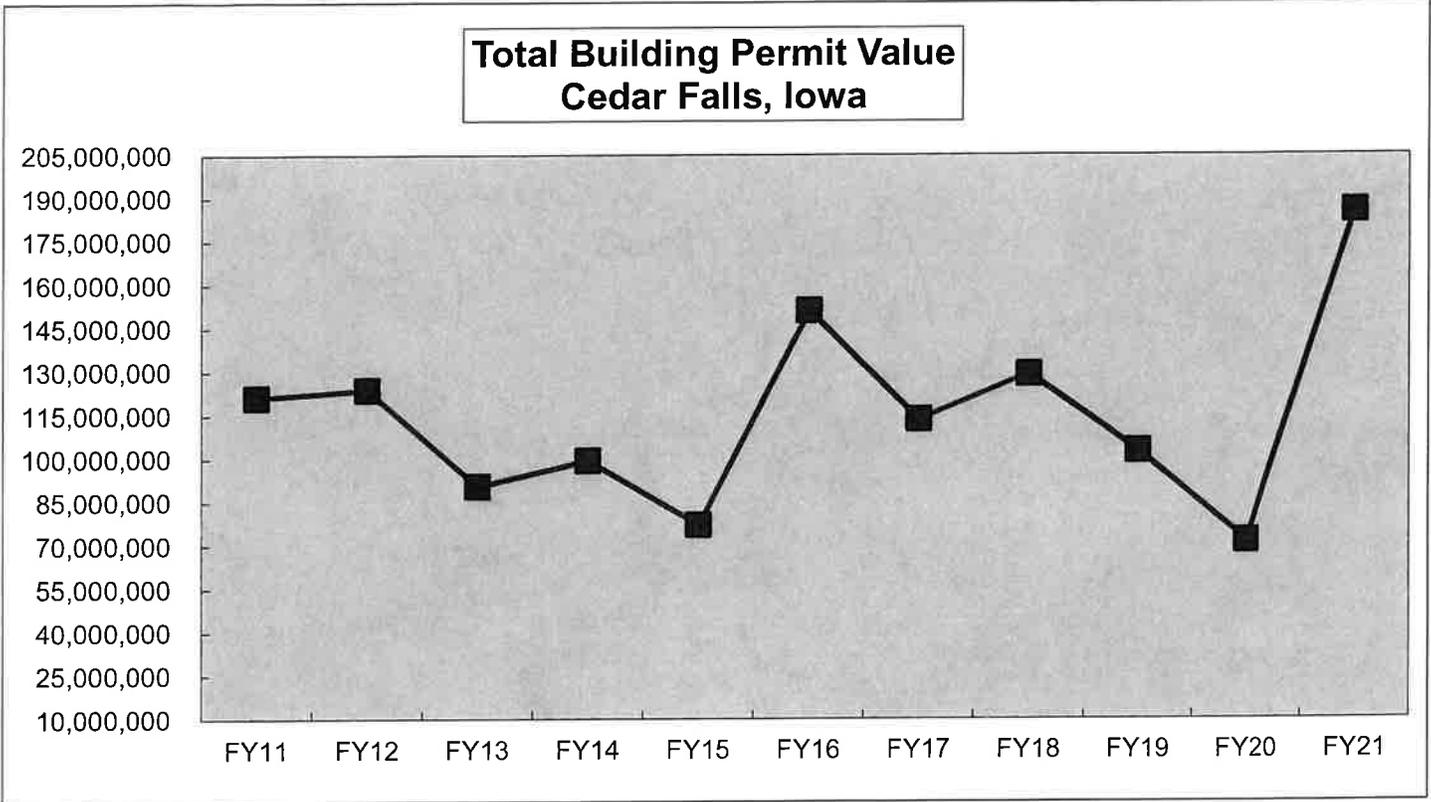
PSS- Decrease in full-time due to one less officer budgeted and elimination of the computer operator position. Increase in part-time due to additional administrative hours.

**City of Cedar Falls  
Total Employees in  
Full-Time Equivalents**



**Personnel Budgeted for FY23**

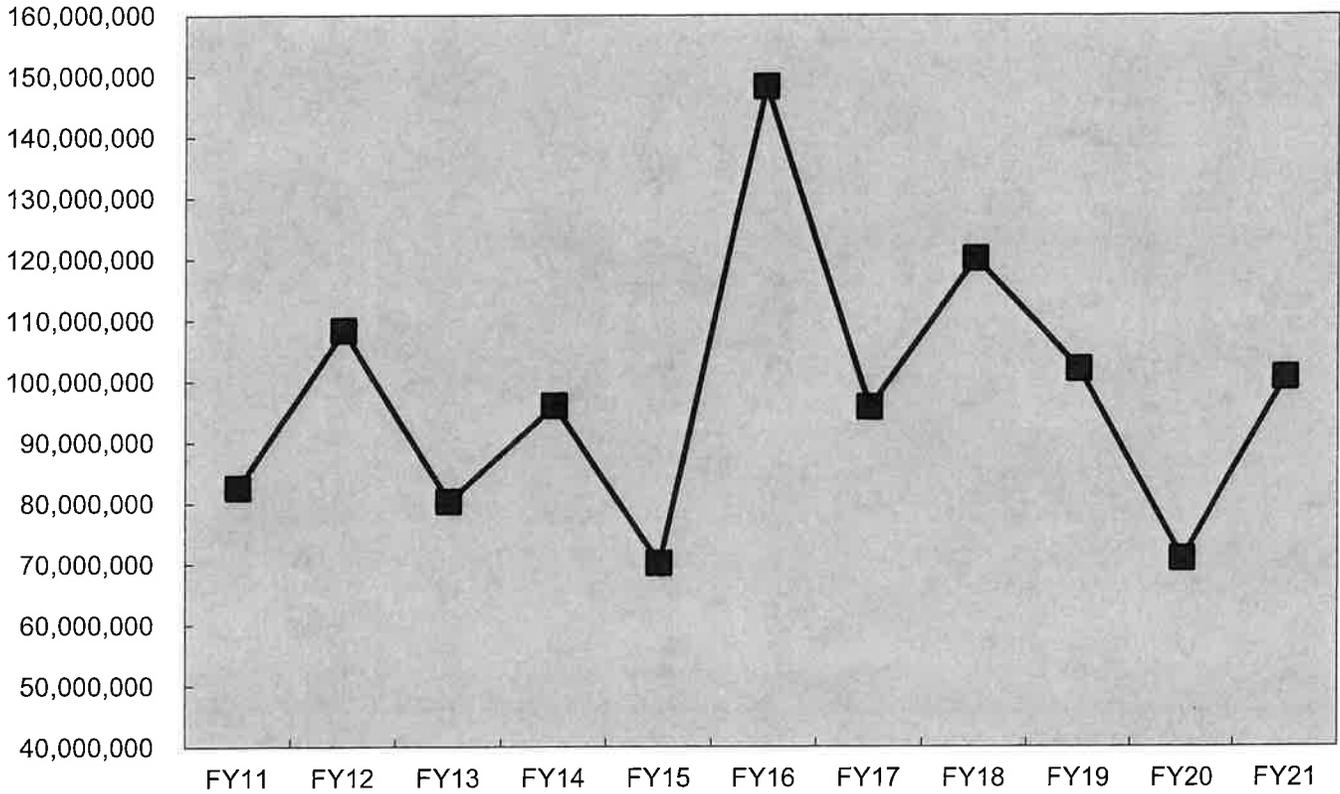




Following a steep decline in the mid-1980's, Cedar Falls construction activity has consistently grown. The chart includes institutional building activity which stabilized the City building activity in the 1990's with continued construction at UNI. FY21 was the highest year on record for building permits.

Year	Single Family Residential Permits	Residential Value	Commercial Value	Residential & Commercial Value	Total Permit Value
FY11	219	63,012,145	19,526,145	82,538,290	121,112,268
FY12	159	63,452,316	44,897,448	108,349,764	123,741,522
FY13	155	47,004,943	33,267,911	80,272,854	90,502,815
FY14	154	60,943,582	35,061,840	96,005,422	99,342,651
FY15	113	42,060,589	28,052,093	70,112,682	77,077,151
FY16	120	49,865,347	98,405,062	148,270,409	151,028,207
FY17	151	49,171,001	46,568,190	95,739,191	113,451,168
FY18	115	49,731,122	70,385,807	120,116,929	129,131,550
FY19	100	44,269,685	57,757,608	102,027,293	102,607,982
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

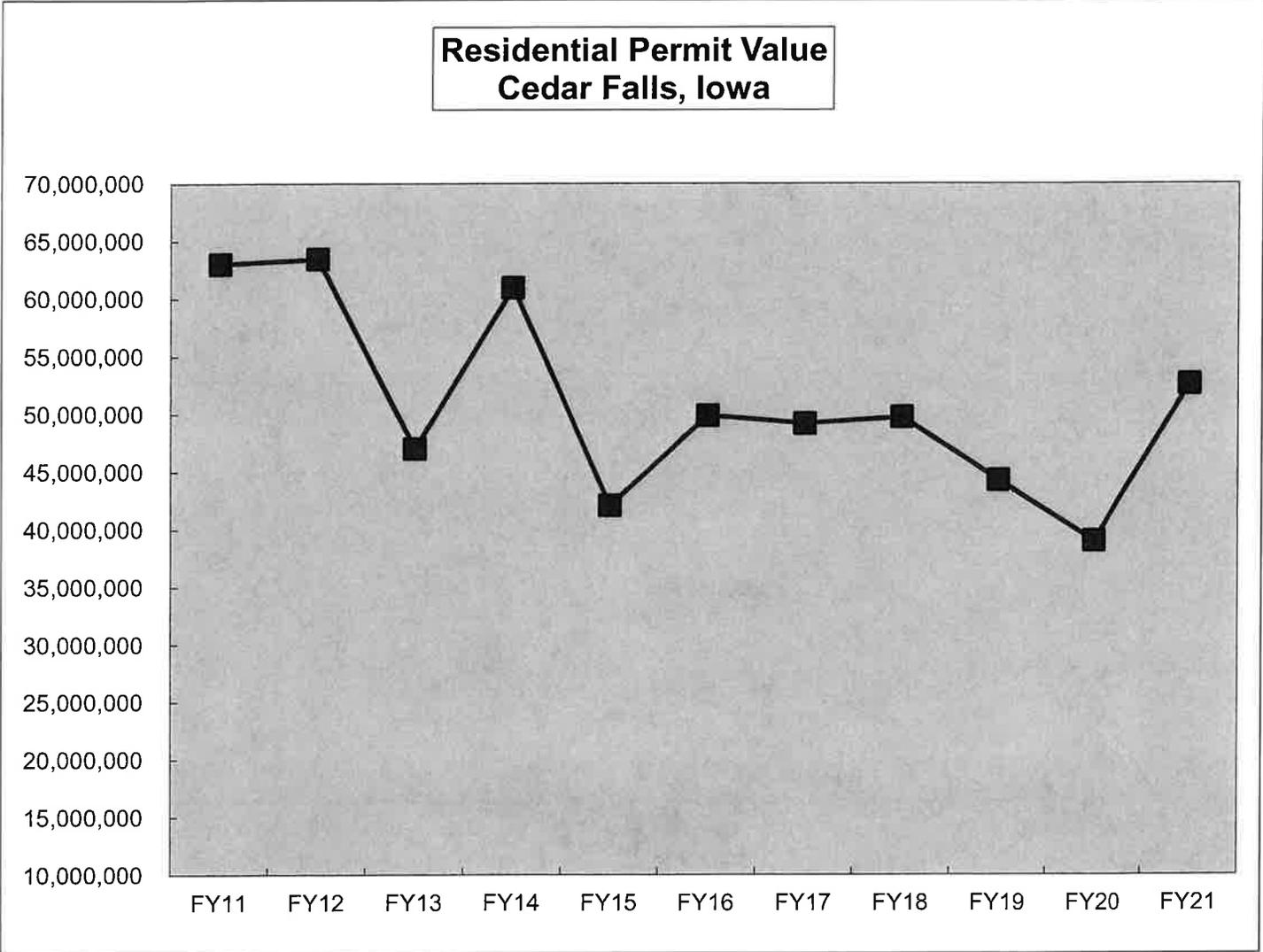
**Residential/Commercial Permit Value  
Cedar Falls, Iowa**



Year	Residential & Commercial Value
FY11	82,538,290
FY12	108,349,764
FY13	80,272,854
FY14	96,005,422
FY15	70,112,682
FY16	148,270,409
FY17	95,739,191
FY18	120,116,929
FY19	102,027,293
FY20	70,865,563
FY21	100,557,739

Commercial/Residential construction activity in Cedar Falls over the last ten years has grown. This growth is created by a strong service based economy, the stability of UNI, a large number of available lots and an attractive school system.

FY16 increase was due to several high value building projects including Unity Point Clinic, Pinicle Specialty Care, Western Home and Martin Brothers addition.



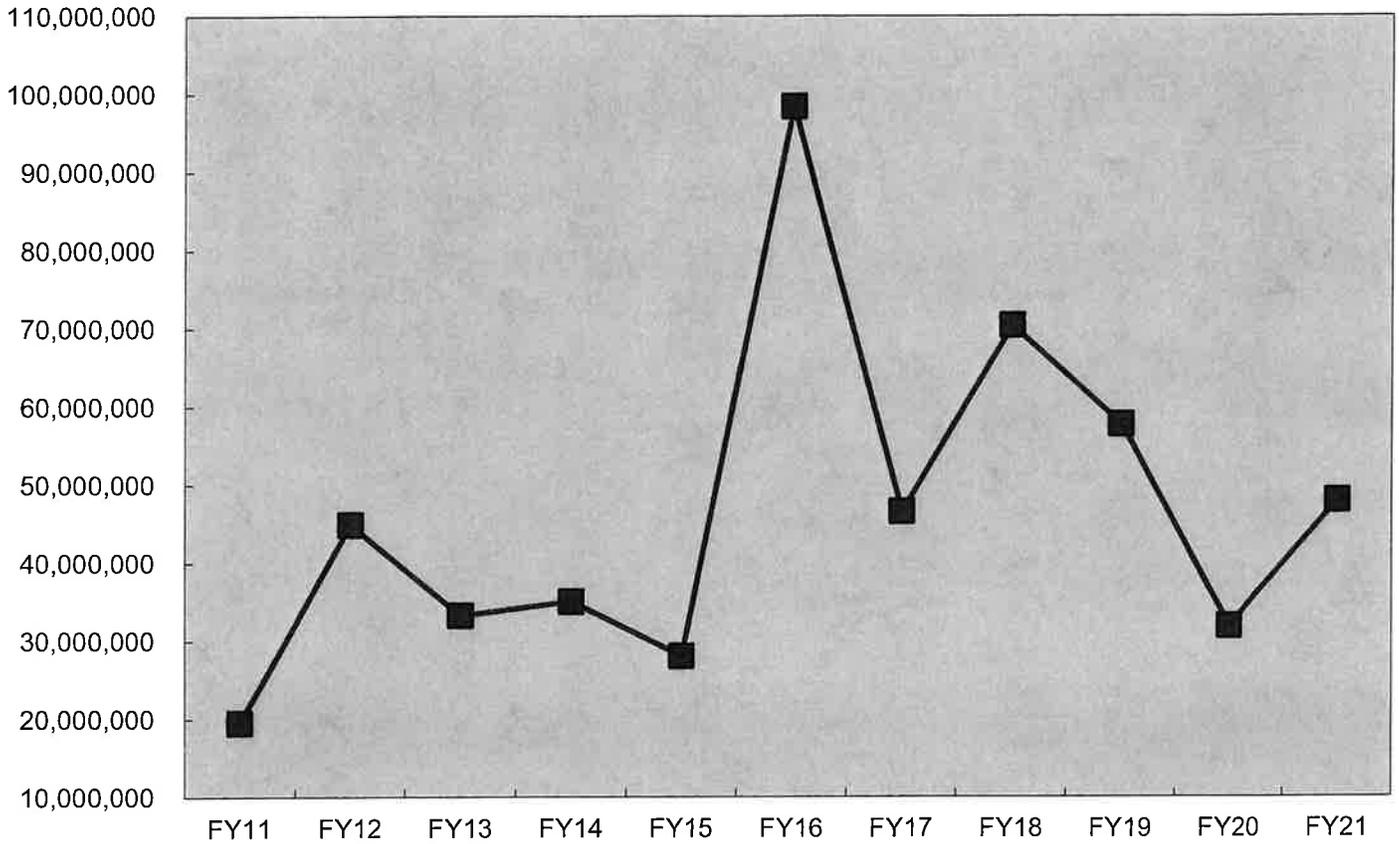
Year	Residential Value
FY11	63,012,145
FY12	63,452,316
FY13	47,004,943
FY14	60,943,582
FY15	42,060,589
FY16	49,865,347
FY17	49,171,001
FY18	49,731,122
FY19	44,269,685
FY20	38,988,945
FY21	52,584,918

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.

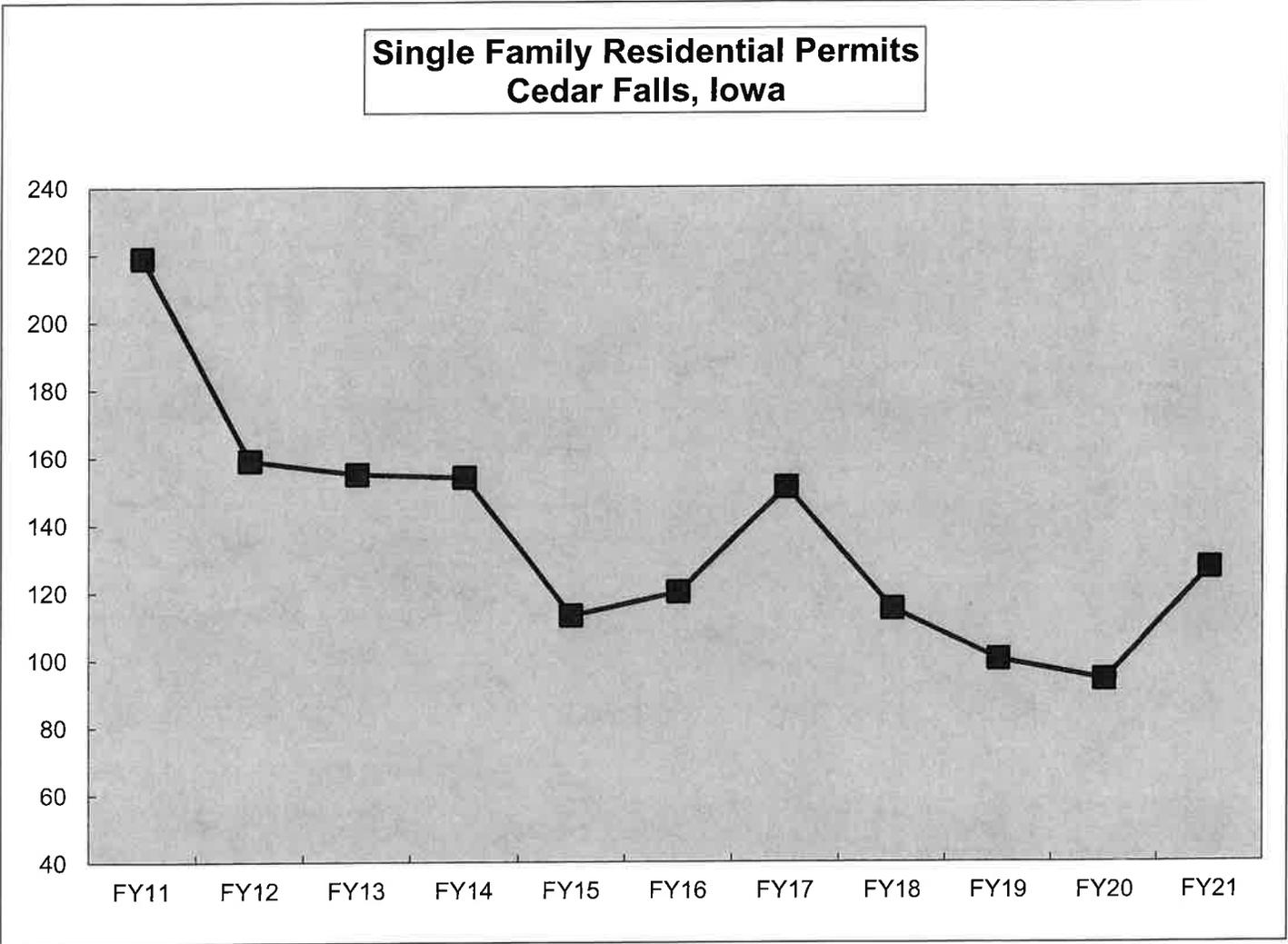
In future years maintaining a low tax rate will be critical to ensure that prospective homebuilders do not construct in the country or outlying small communities.

**Commercial Permit Value  
Cedar Falls, Iowa**



Year	Commercial Value
FY11	19,526,145
FY12	44,897,448
FY13	33,267,911
FY14	35,061,840
FY15	28,052,093
FY16	98,405,062
FY17	46,568,190
FY18	70,385,807
FY19	57,757,608
FY20	31,876,618
FY21	47,972,821

Commercial construction activity between FY11 and FY21 continues to be very strong in Cedar Falls. This is created by the availability of premium commercial sites, new roads, low interest rates, and a strong service based community.

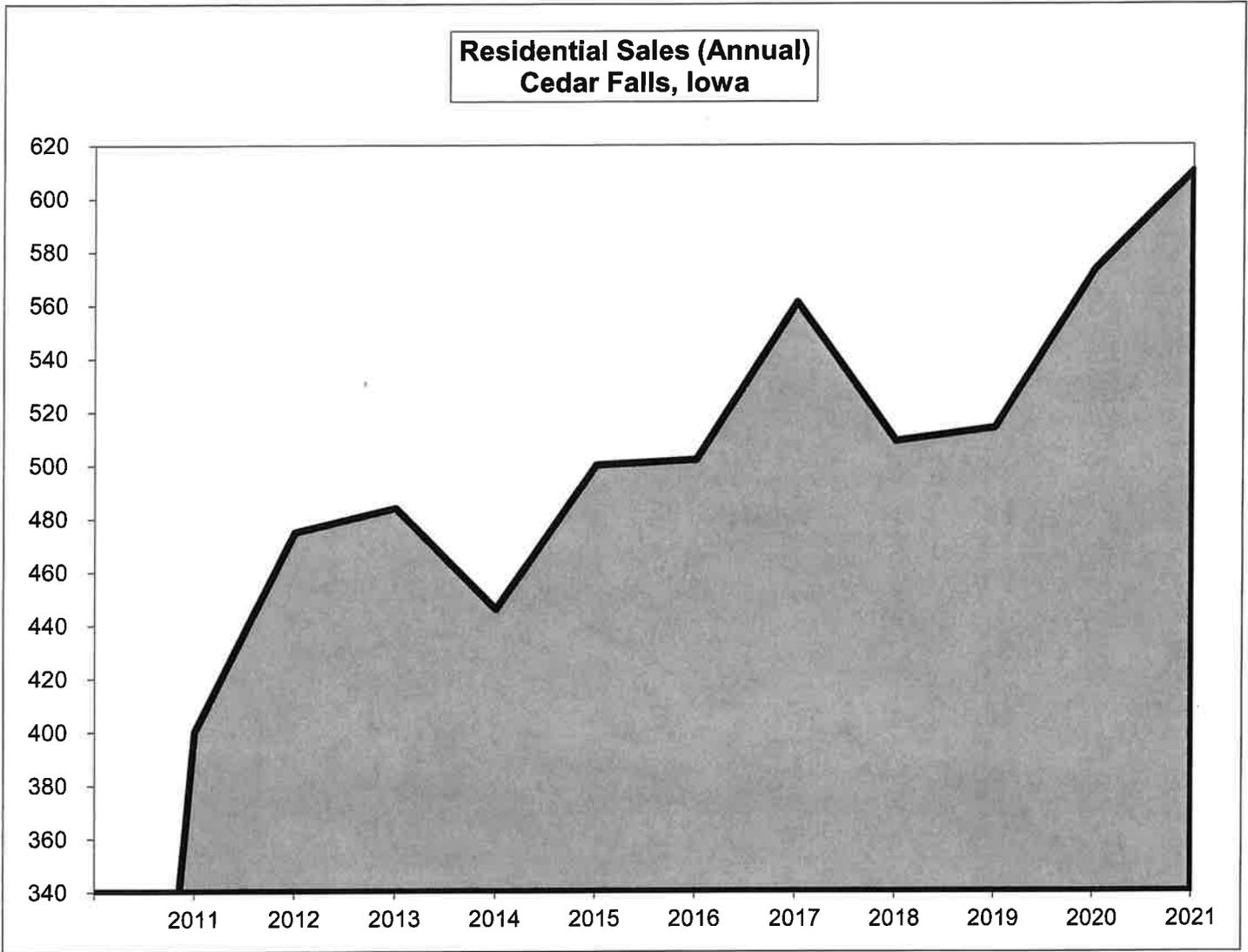


Year	Single Family Residential Permits
FY11	219
FY12	159
FY13	155
FY14	154
FY15	113
FY16	120
FY17	151
FY18	115
FY19	100
FY20	94
FY21	127

Single family construction is strongly driven by interest rates and the availability of quality lots. Cedar Falls had an abundance of property suitable for development over the past ten years

Development will depend on the national economy and interest rates.

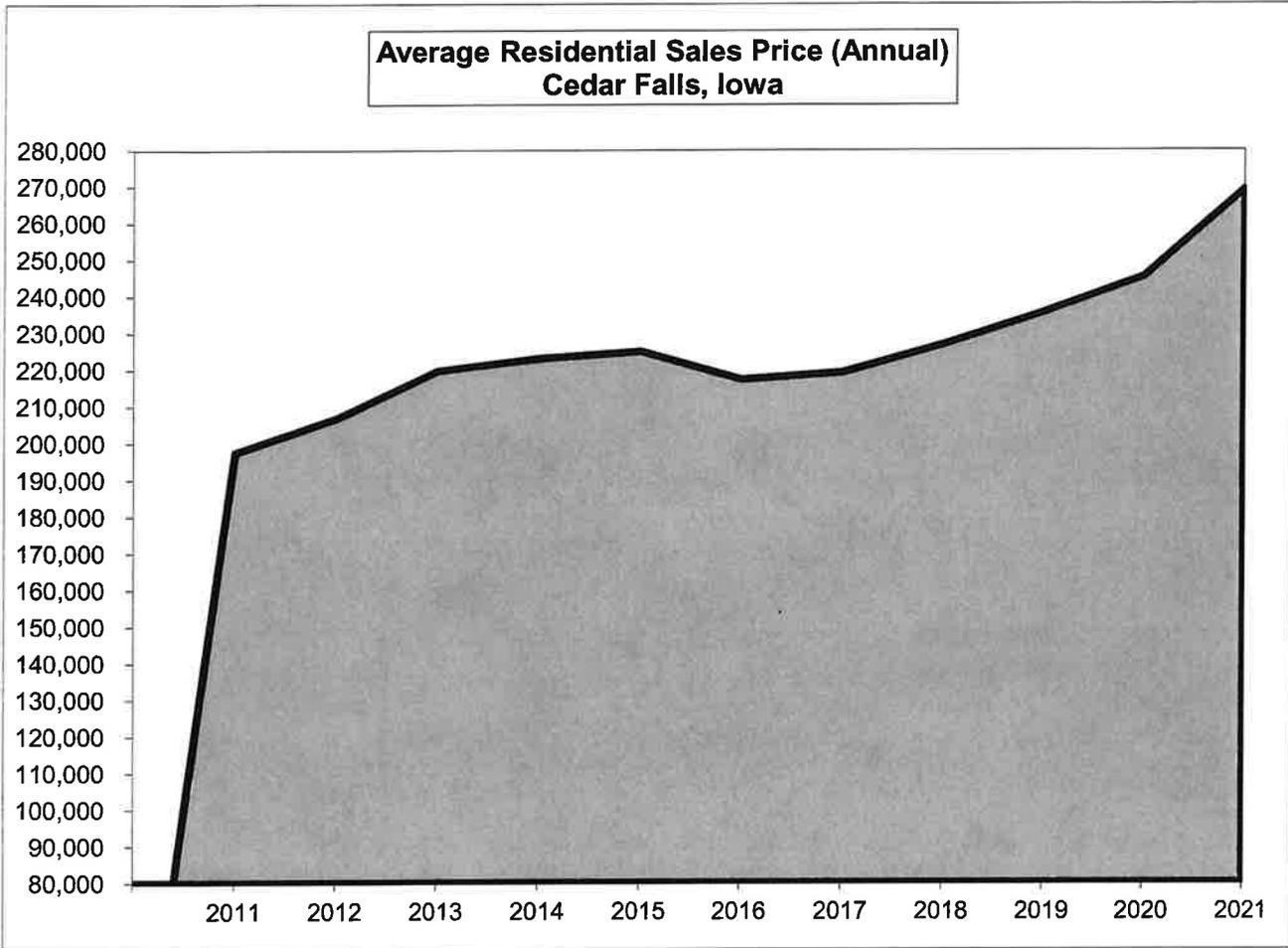
Resale



Year	Single Family Sales
2011	400
2012	475
2013	484
2014	446
2015	500
2016	502
2017	561
2018	509
2019	514
2020	573
2021	610
Average	507

In 2010, residential property sales decreased dramatically and decreased again in 2014. However, FY17 saw a strong increase and FY20 had the highest year on record.

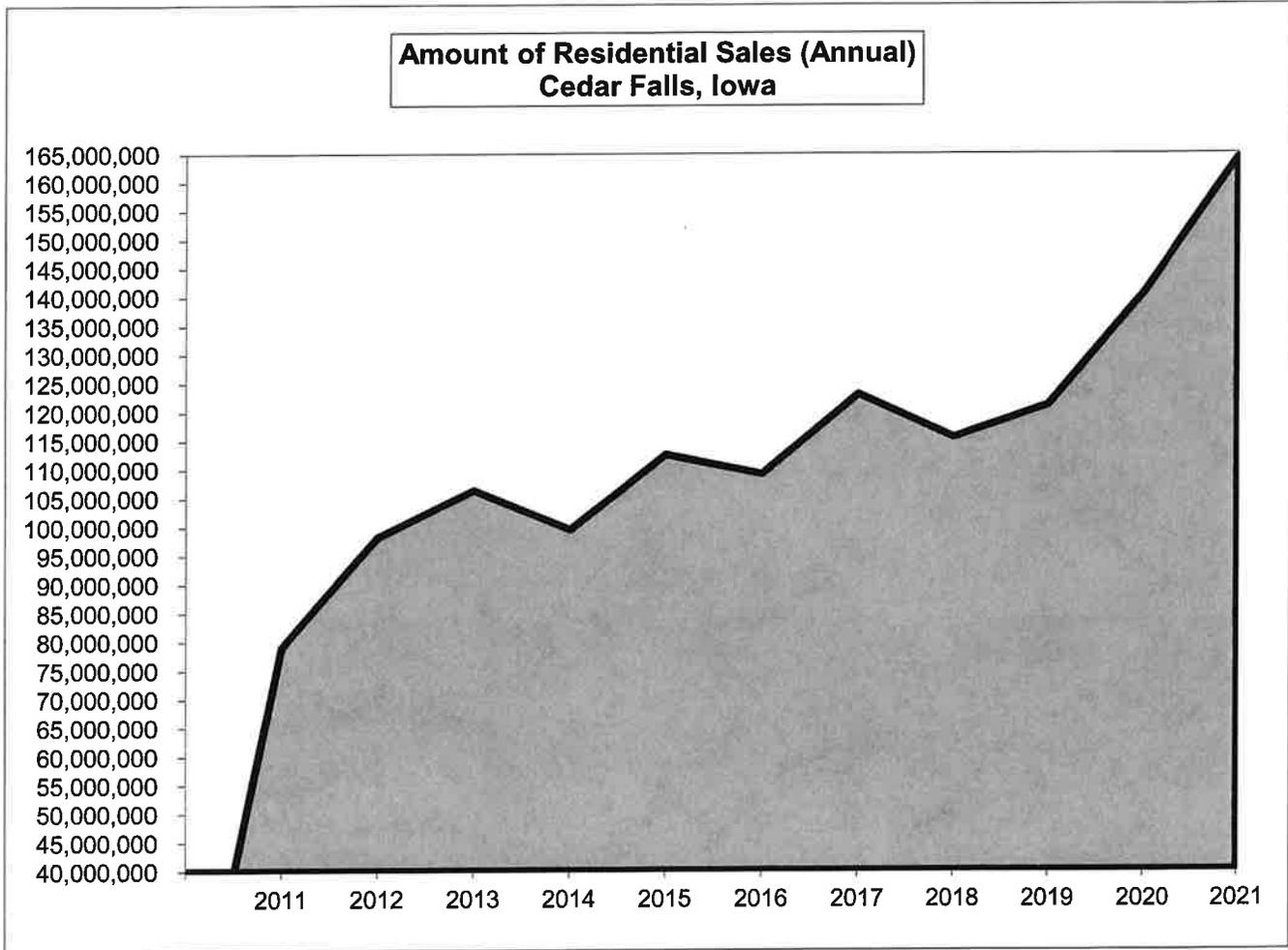
Caution should be taken by the City Council in levying taxes. Many new residential construction projects will seek the \$20.00 county tax rate versus the City \$32.00 rate within the Cedar Falls school district if taxes become too high.



Year	Average Sales Price
2011	197,576
2012	206,773
2013	219,746
2014	223,093
2015	225,048
2016	217,393
2017	219,263
2018	226,890
2019	235,621
2020	245,349
2021	269,165
<b>Average</b>	<b>225,992</b>

The average sale price of residential properties in Cedar Falls has grown by 36% between 2011- 2021 from \$197,576 to \$269,165

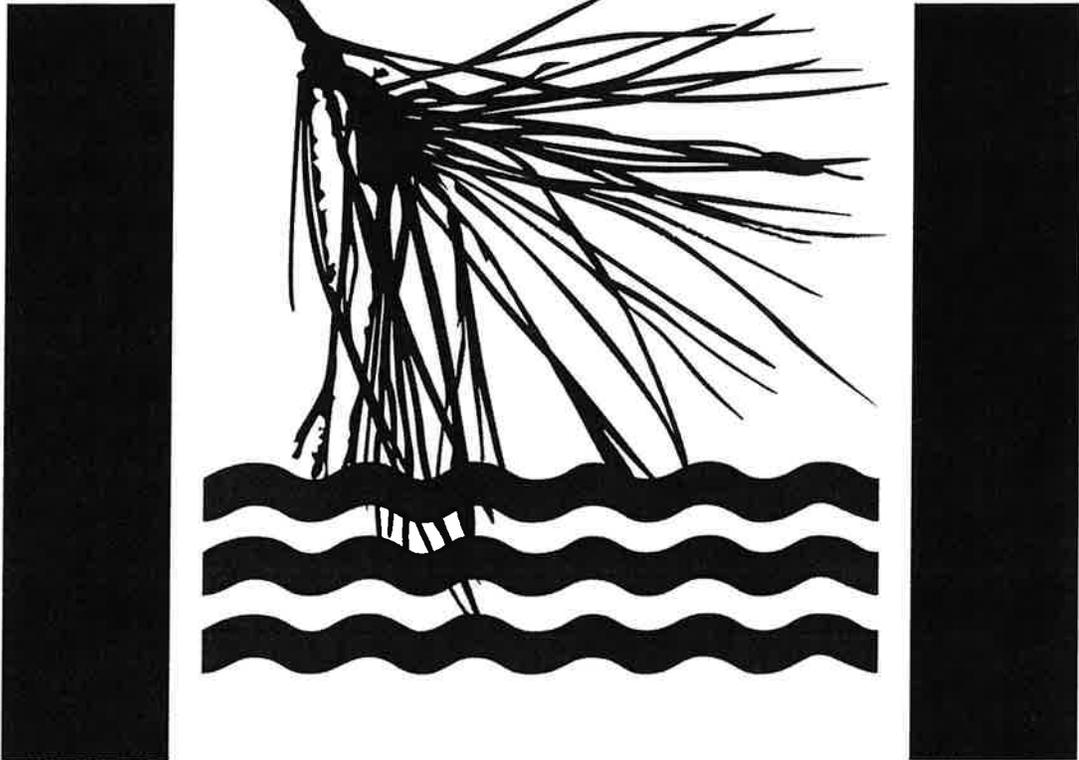
Resale



Year	Amount of Sales
2011	79,030,400
2012	98,217,175
2013	106,357,064
2014	99,499,478
2015	112,524,000
2016	109,131,286
2017	123,006,543
2018	115,487,010
2019	121,109,194
2020	140,584,977
2021	164,190,650
<b>Average</b>	<b>\$115,376,162</b>

The number of sales increased by 53% between 2011 and 2021, the total sales value of property increased by 107.76%. This clearly illustrates that the value of property in Cedar Falls continues to appreciate at a rapid rate.

C · E · D · A · R



F · A · L · L · S

*Iowa*

**City of Cedar Falls, Iowa  
Principal Employers  
Current Year and Nine Years Ago**

Employees	2012		
	Number of Employees <sup>1</sup>	Rank	Percentage of Total City Employment
John Deere Product Engineer Center <sup>2</sup>	6,739	1	28.92%
Mercy One Medical	2,700	2	11.59%
University of Northern Iowa	2,586	3	11.10%
Hy-Vee Food Stores <sup>2</sup>	1,231	4	5.28%
Omega Cabinetry, LTD	--	--	--
Target Distribution	475	10	2.04%
Cedar Falls Community School District	688	7	2.95%
The Western Home	--	--	--
Area Education Agency 267	1,150	5	4.94%
Martin Brothers Distributing Co., Inc	--	--	--
Viking Pump Inc, Unit of Index Corp.	505	9	2.17%
City of Cedar Falls/Municipal Utilities	540	8	2.32%
Wal-Mart Super Center <sup>2</sup>	758	6	3.25%
<b>Total</b>	<b>17,372</b>		<b>74.56%</b>

Source: Cedar Valley Alliance website

<sup>1</sup> Number of employees includes all full-time, part-time and seasonal employees.

<sup>2</sup> Number of employees includes multiple locations in both Cedar Falls and Waterloo.

2021		
<u>Number of Employees<sup>1</sup></u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
5,000	1	12.28%
2,893	2	7.11%
1,819	3	4.47%
1,719	4	4.22%
994	5	2.44%
840	6	2.06%
775	7	1.90%
668	8	1.64%
650	6	1.60%
600	10	1.47%
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<hr/>		
15,958		40.65%

## 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	792
Traffic Violations	2,343
Parking Violations	10,939
Vehicle Immobilizations	33

### Fire Protection

Fire Units	9
Number of Calls	2,218
Inspectors	1
Inspections Conducted	955

### Sewage System

Miles of Sanitary Sewers	195.56
Miles of Storm Sewers	190.40
Number of Treatment Plants	1
Number of Service Connectors	13,393
Daily Average Treatment in gallons	4.5 million
Maximum Daily Capacity of Treatment Plant in Gallons	21.6 million

### Water System

Miles of Water Mains	212.80
Number of Service Connections	12,884
Number of City Owned Fire Hydrants	2,270
Daily Average Consumption in Gallons	3,141,000 gallons/day
Maximum Daily Capacity of Plant in Gallons	23,400,000 gallons/day

**Street System**

Miles of Streets	224 miles
Number of Street Lights	3,458

**Hospital**

**Cemeteries**

Hospital	1	City Cemeteries	3
Patient Beds	101	Cemetery Acreage	56.9

**Education**

Public School Enrollment – Certified	5,565
Number of Elementary Public Schools	7
Number of Elementary Public School Instructors-CF	253
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	6.2%
6 – 18 years	19.0%
19 – 64 years	60.8%
65+ years	14.0%
Males	46.5%
Females	53.5%
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 Standards Board) They are the authoritative source of GAAP for state and local government.

**General Fund** - The fund used to account for all financial resources and liabilities that are not required to be accounted for in another fund.

**General Obligation Bonds** - Bonds backed by the full faith and credit of the issuing government. Repayment of these bonds is based on the government's ability to tax its residents for such purposes.

**General Revenues** - Are revenues deposited in the General Fund and shared by 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, statute or ordinance requires that specific taxes or special revenue sources are to be used to finance a particular activity.

**SSMID (Self Supporting Municipal Improvement District)** - A self imposed tax voted on by an established district.

**State Backfill** – Funding from the state that will help offset the loss in property tax revenue due to legislative reform.

**Subsidy** - Financial aid given to a governmental unit by another governmental unit.

**Tax Rate** - The amount of tax stated in terms of a unit of the tax base, for example, dollars per \$1,000 of assessed valuation.

**TIF (Tax Increment Financing)** Reallocates property tax revenues resulting from an increase in taxable

valuation above a base valuation figure within a tax increment area established by the city.

**Tort Liability** - A tort is a wrong against an individual or property that is neither a crime nor a violation of a contract. A court could find the City liable or responsible when a tort occurs on City property, as a result of the actions of a City employee, or the function of a City operated activity. The City levies a special tax to purchase tort liability and to cover the cost of tort damages for which the City is found responsible.

**Transfers** - Financial transactions that occur between City funds.

**Trust and Agency** - Funds used to account for monies held by the City in a trustee, custodial or agent capacity for the City's pension and retirement funds and for other entities such as other governmental units.

**UNI (University of Northern Iowa)** - A state sponsored university of approximately 10,500 students located in Cedar Falls.

**User Charges** - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**Valuation** - The official value established for various properties, within set State guidelines, for taxation purposes. The assessed valuation of property is that portion of the property's value upon which taxes are levied.

**411** – See MFPRSI