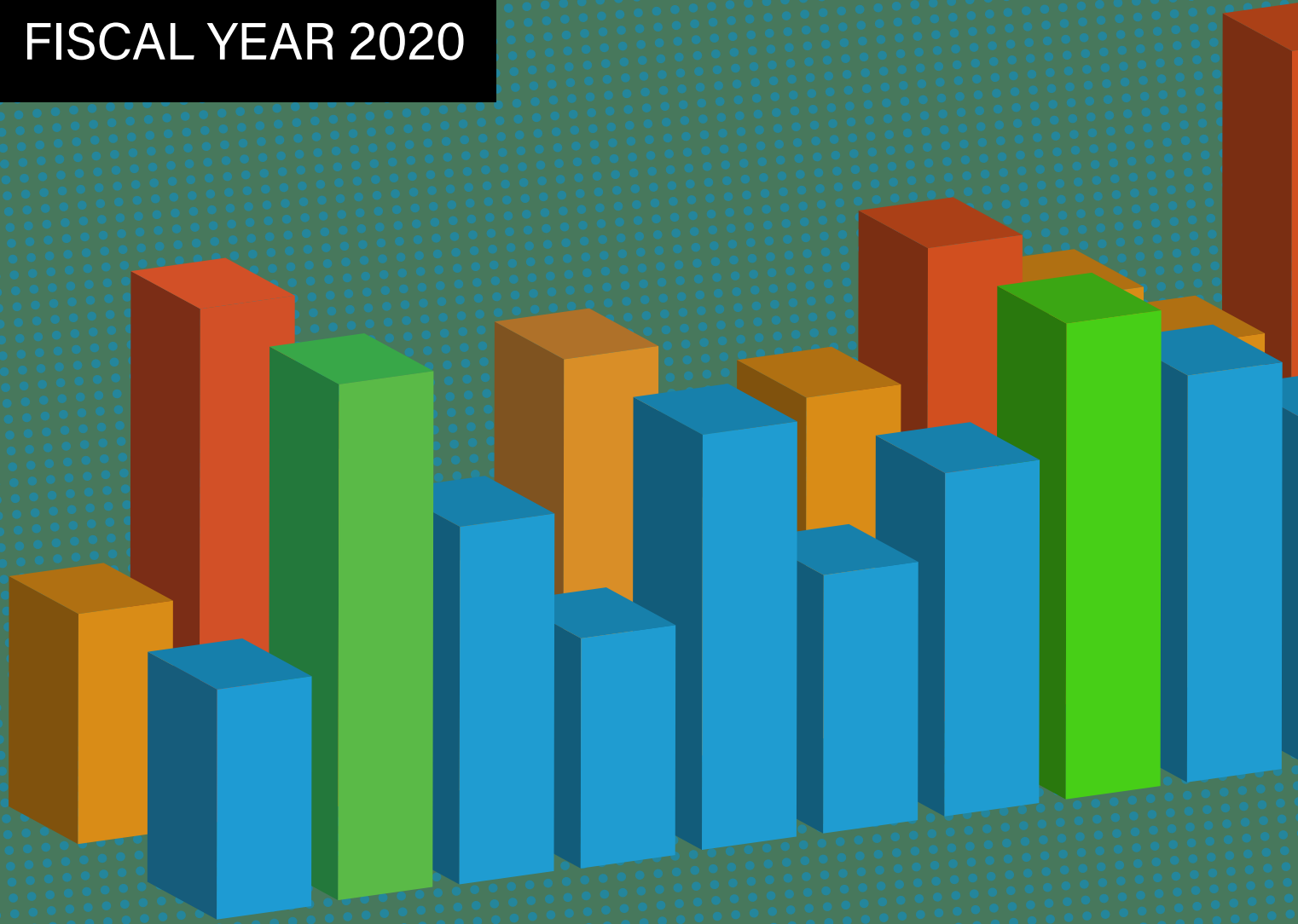


FISCAL YEAR 2020



# Budget Summary Report

Year Ending June 30, 2020

City of North Liberty, Iowa



The City of North Liberty Budget Summary Report was prepared during the months of April 2019 through June 2019 by City Administrative personnel. It is intended to serve as a comprehensive report to the general public on the details of the North Liberty FY20 City Budget to convey understanding and be a transparent governing body. Fiscal year 2020 is defined as July 1, 2019 through June 30, 2020.

Version Published: ~~July 18, 2019~~; August 16, 2019.

Questions can be addressed to City Administrator Ryan Heiar at [rheiar@northlibertyiowa.org](mailto:rheiar@northlibertyiowa.org) or 319-626-5700.

## TABLE OF CONTENTS

### City Profile

Message from the City Administrator	5
About the City of North Liberty	6
Financial Profile	11
New Employees	12
Retirements & Recognitions	13

### City Budget

Budget Process	15
Budget Challenges	16
Capital Improvements Plan	18
Other Budget Highlights	20
Notice of Public Hearing	21
Expenses & Revenues	22
Adoption of Budget	23

### General Fund

General Fund Budget Model	
Public Safety	25
Fire Capital Fund	26
Public Works	27
Health & Social Services	28
Culture & Recreation	29
Community & Economic Dev't	30
General Government	31
General Fund Revenue Model	32
General Fund Summary Model	33
General Fund Analysis	34

### Hotel/Motel Tax Fund

39



**Road Use & Utility Funds**

Road Use Tax Fund (RUTF) Model	41
Street Repair Program	42
Storm Water Fund Model	43
Waste Water Fund Model	44
Water Fund Model	48

**Capital Projects**

Capital Improvements Plan	
FY20	54
FY21	58
FY22	62
FY23	66
FY24	70
Funding Totals Summary	74
Streets Projects	76
Trail Segment Priorities	85
Parks Projects	95

**Debt Summary**

Appropriations & Debt Forecast	107
Debt Schedule	108

**Tax Levy**

Property Tax Rate Analysis	115
Municipal Tax Rate Comparisons	118

**Census & Land Value Data**

North Liberty Census	121
Land Value	122

# City Profile

## MESSAGE FROM THE CITY ADMINISTRATOR



*The Fiscal Year 2020 (FY20) budget has been the most difficult to compose in my eleven years with the City of North Liberty. The City's taxable valuation grew less than typical for North Liberty, by only an additional 4% during calendar year 2017, which had a harsh impact on FY19 tax revenue. Thankfully, due to our conservative approach to expenditures, we have a surplus general fund which will cover the losses and supplement the tighter budget on the table for FY20. The City can continue to guarantee the high standard of service and quality amenities residents have come to expect and appreciate.*

*The Capital Improvements Program outlines a very aggressive five years of priority projects. Mere ideas on the table ten years ago are now making an appearance in our "near future" plan: a venue for holding live music events in a park that appeals to everyone, a permanent home for City Hall back where we started, in the original part of town, effectively creating a City Services Campus on Cherry Street and a one-stop, convenient spot for residents to approach us.*

*One of the more exciting projects that will culminate in FY20 is the completion of the I-380 exit and entrance ramps at - and upgrades to - West Forevergreen Road. With our forward-thinking staff already taking the necessary steps to service the surrounding open fields with sewer and water infrastructure, that land is prime for new development. Guiding interest into the area by increasing it's potential, North Liberty now waits as economic mechanisms take over, which are out-of-our-control. The market will eventually present us with options; we will use planning and other creative tools to make sure our new entrance to the City ripens in a way which is smart, structured, and congruent to our vision.*

*I realize there is a tremendous amount of information in this budget report. Please do not hesitate to contact me if you have any questions or need further clarification. I appreciate your interest in our progress and hope that we continue to satisfy the needs of our residents.*

Sincerely,

A handwritten signature in black ink, appearing to read "Ryan Rain". The signature is fluid and cursive, with a large, stylized "R" and "A".

## ABOUT THE CITY OF NORTH LIBERTY

*Structured as a Mayor-Council form of government, with the City Administrator position created by ordinance. The City of North Liberty functions and provides services to residents through the work of 14 departments overseen by the City Administrator and under the decision-making body of a five person City Council, as conducted by a non-voting Mayor.*

The **City Administrator** is responsible for the day-to-day guidance of the city. Policy direction is given by the city council, and it is the charge of the City Administrator to ensure that the city takes the necessary steps to see that policy is implemented. This individual prepares the city budget for submission to the Council, and is responsible for the oversight of city expenditures and personnel decisions. The City Administrator also directly supervises the City's Department Heads.

The **Assistant City Administrator**, who also serves as **City Clerk**, handles the financial functions of the City as well as management of personnel under the Administration Department. This individual is responsible for publication requirements and meeting management of the City Council; billing and payment functions for residential utility services; crafting financial policy and carrying out the City's accounting needs; writing and overseeing grants; and working in conjunction with the City Administrator on other projects as necessary.

The **City Attorney** and support staff provides legal advice and services to the Mayor, City Council, City Administrator, City Staff and Boards and Commissions in matters related to operations, services and activities of the municipality; drafts City ordinances, resolutions and other legislative documentation; reviews policies and procedures for compliance with legal requirements; participates in traffic court; and oversees condemnation proceedings.



**Building Safety & Inspection** is responsible for ensuring that issued building permits meet the requirements of the City's building and zoning codes, such as permits for new construction, manufactured homes, structure demolitions, permanent or temporary signs, driveways and fences, and water heater, furnace, and air conditioning unit replacements. The department also is responsible for the enforcement of the City's construction site runoff regulations, backflow prevention program, and fats-oil-grease program. In addition, Stormwater Management personnel fall under this department. Stormwater is dealt with at the source, by holding rain and melting snow where it falls via techniques like rain gardens and bioswales, which reduces chemical runoff, flash flooding, and erosion downstream.



**Communications** is the community's connection to North Liberty city government, dedicated to providing information, engagement and outreach. It operates the City's website, local-access video channel and social media, organizes special events (such as Beat the Bitter and Blues & BBQ), distributes email newsletters and project updates, and works with non-profit and community groups.

The **Fire Department** has been serving with pride and professionalism since 1945. A department of nine staff firefighters and over 35 volunteers strive to provide the citizens and guests of North Liberty, Penn, and Madison Townships with the best in Fire and EMS services. The department is always looking for new volunteer recruits capable of responding to emergencies and who reside in North Liberty or surrounding townships.

**Human Resources** works to hire a diverse group of people to do a lot of different jobs: cops, crossing guards, public works, lifeguards, librarians, and others that make a difference in this community. Staff also manages employee benefit programs and necessary safety & competency testing.

The **Community Library** is open seven days per week and provides regular programming and special events for all ages throughout the year. In addition books and periodicals, the Library also offers ebooks, digital magazines, databases and cake pans. The meeting rooms and study rooms in the Library are available for individuals, local groups, and organizations to reserve.



## ABOUT THE CITY OF NORTH LIBERTY

**Parks, Buildings & Grounds** staff maintains a variety of parks and recreational trails for citizens and visitors to enjoy. Residents of North Liberty made our town unique by ensuring that areas for beautiful parks with trees were designated as the town grew. North Liberty has 21 miles of walking and biking trails, which includes the main Recreational Trail, Liberty Centre Pond, Creekside Commons, and North Trail Extension. Trails are maintained during the entire year, including snow removal. Park and trail improvements are governed by the long term Park Plan and Trails Plan.



The **Planning Department** handles a variety of planning and land development inquiries and serves as the city's resource for planning, platting, zoning and development information. The purpose of the Comprehensive Plan is to guide development and redevelopment policy for the City of North Liberty, focusing on land use planning.



The mission of the **Police Department** is to improve the quality of life in North Liberty by enhancing public safety through cooperative partnerships with the community. Police personnel are responsible for protecting life and property, enforcing laws and taking appropriate actions to deter crime and disorder. North Liberty Police Department is lauded on their service level, extensive training, and community approach, while responding to nearly 25,000 calls during calendar year 2018.

**Recreation** staff is happy to provide experienced and professional recreational services to North Liberty and neighboring communities. Activities are held in the North Liberty Community Center and Aquatic Center, and include co-ed tournaments, swimming lessons, senior programming, sporting events for all ages, and the Recsters before and after school program. City Recreation ensures that physical fitness opportunities are available to all residents, through a state-of-the-art weight room, aerobic room, two pools, and running track, accessed via affordable rates for residents.

**Street and Line Maintenance** responsibilities include general street repair, right-of-way maintenance (including ditches), water and sewer main repair, animal control, snow removal, street sweeping, sign installation and maintenance, leaf pickup, and the City's annual Spring Cleanup Day. North Liberty has more than 80 miles of streets to maintain; however, mileage increases every year with growth.



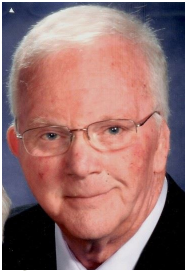
**Waste Water** runs the state-of-the-art bio-membrane reactor plant. The plant's upgrade in 2008 from a conventional treatment facility vastly improved the output, and has benefited the local ecosystem, with fish and other wildlife able to return to Muddy Creek immediate adjacent to the plant. The \$8.4 million plant was the first membrane bio-reactor plant in Iowa and has been given several prestigious awards recognizing leadership and innovation in the protection of Iowa's natural resources. A second expansion was completed in 2018.



In 2018, the **Water Department** started up a new water treatment plant, which uses reverse osmosis and nano-filtration technologies, increasing the City's drinking water quality and production capacity. The city sources water from the Jordan and Silurian aquifers. The new plant nearly doubles the system's production to three million gallons per day and is built to serve a population of 30,000. North Liberty water customers use an average of about 1.4 million gallons of water a day, and use has peaked as high as 2.2 million gallons in a day.

## ABOUT THE CITY OF NORTH LIBERTY

The City of North Liberty is governed by a City Council of five members and a non-voting mayor, each serving a four-year term in office. Elections are held in odd years. The City Council meetings are operated under a set of defined rules. The City Council's meetings are regularly held 6:30 PM on the second and fourth Tuesday of each month in City Council Chambers at 1 Quail Creek Circle, North Liberty, IA 52317. Meetings are shown live and replayed on North Liberty Television and can be viewed online.



Mayor Terry Donahue  
125 Vixen Lane  
319.626.3774  
Term: January 2018 – December 2021  
Has served as mayor since May 2017.



Councilor RaQuishia Harrington  
70 Prairie Ridge Court  
319.400.3814  
Term: Filled Vacancy – December 2019  
Has served since March 2019.



Councilor/Mayor Pro Tempore Chris Hoffman  
365 Fox Run  
319.321.4902  
Term: January 2016 – December 2019  
Has served since January 2007.



Councilor Sarah Madsen  
1945 Timber Wolf Dr  
319.359.0816  
Term: Filled Vacancy – December 2019  
Has served since May 2017.



Councilor Annie Pollock  
375 Radcliffe Drive  
319.930.6096  
Term: January 2018 – December 2021  
Has served since January 2014.



Councilor Brent Smith  
595 Penn Ridge Place  
319.331.5049  
Term: Filled Vacancy – December 2021  
Has served since May 2019.

## ABOUT THE CITY OF NORTH LIBERTY

*In order to run properly, the City appoints volunteers from the community to serve on advisory groups, as well as commissions required by City Ordinance. Citizen input is necessary to maintain an open, transparent government in the people's interest. Volunteering for an appointed position is a great way to serve the community and to influence change.*

City staff serve as managing liaison to the following citizen groups:

### **Board of Adjustment**

A five-member board charged with considering variances and conditional uses for buildings in North Liberty. It meets as needed. City Department responsible: Planning.

### **Building Code Board of Appeals**

A five-member board charged with hearing appeals regarding the application and interpretation of the North Liberty building code. It meets as needed. City Department responsible: Building.

### **Cemetery Board**

A six-member board (three from North Liberty and three from Penn Township) charged with overseeing Ridgewood Cemetery on Scales Bend Road. It usually meets the first Monday of February, April and November. City Department responsible: Administration.

### **Communications Advisory Commission**

A five-member board charged with reviewing and recommending policies, ordinance, and budgets related to the City's communications and community relations. It usually meets on the first Monday of each month. City Department responsible: Communications.

### **Library Board of Trustees**

A six-member board, with one member from unincorporated Johnson County, charged with overseeing the North Liberty Community Library. It usually meets the third Monday of the month. City Department responsible: Library.

### **Parks and Recreation Commission**

A seven-member board charged with reviewing and recommending policies, ordinance and budgets related to the city's parks, playgrounds, and recreation facilities. It usually meets on the first Thursday of each month. City Departments responsible: Parks and Recreation.

### **Planning and Zoning Commission**

A seven-member board charged with overseeing the city's comprehensive plan, zoning code, reviewing conditional permits, and other planning and zoning issues. It usually meets the first Tuesday of each month. City Department responsible: Planning.

### **Transit Advisory Committee**

A committee charged to help shape the transit plan for the City of North Liberty. It meets as needed. City Department responsible: Administration.

### **Tree and Storm Water Advisory Board**

An advisory board with five voting members charged with overseeing the city's comprehensive City Tree Plan, the implementation of public education and programs for care and clean up of trees and waterways, and more. It meets quarterly. City Department responsible: Parks.



## ABOUT THE CITY OF NORTH LIBERTY

### Employment

Graphics shown and data collected represent the laborshed of North Liberty, as seen on the map, and current and potential commuters to North Liberty for employment. Commuters are pulled from Cedar Rapids, Iowa City, and Coralville, as well as the surrounding rural area. Commute times for the region average 19 minutes, according to data from ICR Iowa.

**Source(s):** Iowa City Area Development (ICAD) Group, Laborshed Analysis for North Liberty, November 2012  
Iowa City-Cedar Rapids (ICR IOWA) Regional Stats and Data, [icriowa.org/build/regional-stats-and-data/](http://icriowa.org/build/regional-stats-and-data/)

### Population & Upcoming Census 2020

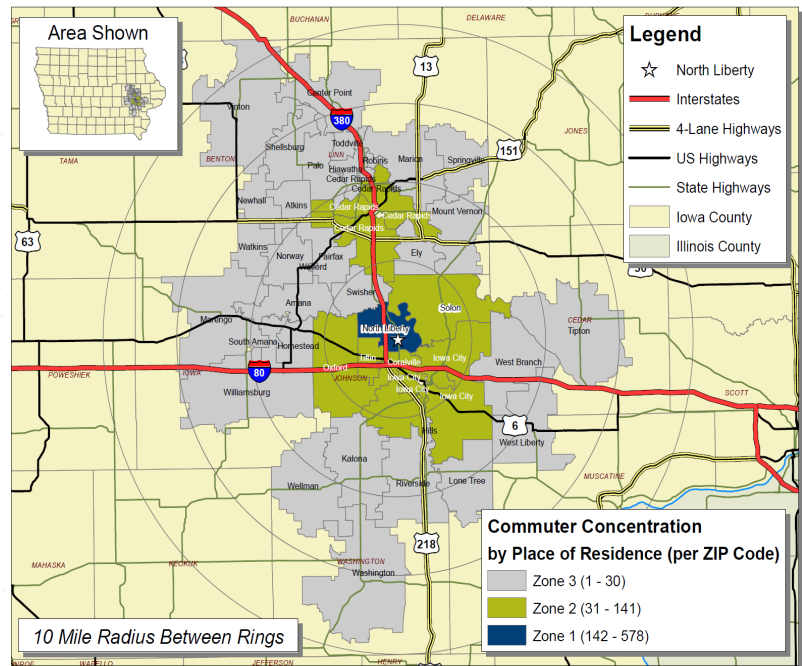
A special census was completed in 2016 by the U.S. Census Bureau, which revealed that North Liberty was growing quicker than projected. The estimation was around 17,000 people, but the actual count put the total at 18,299.

At that time, it was determined that nearly 30% of the population in North Liberty is under 18 years old, with a median age of 30.2 years. For perspective, the median age of the United States is 37.7 years, with 23% under age 18. North Liberty is a statistically young community, with only 3% of the population over 65 years old, which is particularly evident when compared to the U.S. total of 14.5% persons over 65.

Now we are gearing up for another census to be conducted in 2020. Census numbers are factored into federal and State funding calculations, grant eligibility, among other things that impact how we can best provide for our residents.

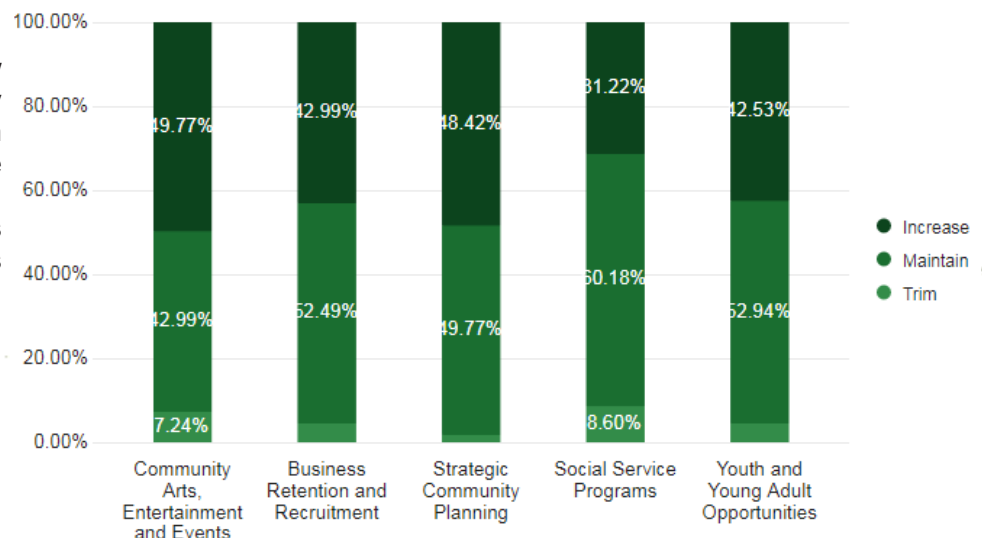
### Housing & Income

According to the U.S. Census Bureau, during the 2015 special census, North Liberty had 7,551 housing units. 2018 County Assessors Office data puts the number closer to 8,100. American Community Survey places North Liberty household median income at \$80,426 in 2017.



### Public Opinion Panel Surveys

Public input is an important part of how local government runs, and North Liberty has added a new tool: the Public Opinion Panel, or POP, an initiative to provide feedback and opinions to city officials. Panel members receive email invitations about once a month to take quick surveys about important issues.





## FINANCIAL PROFILE

### Proven Strong Financial Management

Moody's Investors Service Inc. (Moody's) general obligation loan rating for the City of North Liberty recently increased from Aa3 to Aa2. Moody's rating serves as a nationally-recognized indicator of North Liberty's financial strength to potential investors. With this increase, the quality of our bonding and responsible borrowing strategy is confirmed. Moody's references North Liberty's growing tax base and our proximity and economic ties to Iowa City - with their stellar Aaa rating - as reasons to boost our score. They also note our healthy operating reserves relative to our budget, which is the result of years of controlled, deliberate, conservative spending habits. Our debt payment schedule is also set up for stable and relatively quick pay-off (i.e. rapid amortization), which makes our securities appealing to investors. In order to be considered for additional upgrade in rating, North Liberty would need to further expand our tax base, retire a considerable portion of our existing debt, and strengthen our economic profile... all possible feats for North Liberty's experienced, proactive management staff.

Sortable Table Key	Moody's
Highest grade credit	Aaa
Very high grade credit	Aa1, Aa2, Aa3
High grade credit	A1, A2, A3
Good credit grade	Baa1, Baa2, Baa3, Baa4
Speculative grade credit	Ba1, Ba2, Ba3
Very speculative credit	B1, B2, B3
Substantial risks - In default	Caa1, Caa2, Caa3, Ca

### Permit Fee Trends

The special census in 2016 put North Liberty's population at 18,299, up 136% from 13,374 in 1010. Johnson County Assessor valuation assessment totals for North Liberty went from just under \$1 billion in 2010 to nearly \$1.8 billion in 2018, growing even faster than the population. However, data shows this is tapering off; valuation of all North Liberty property increased 9.8% between 2016 and 2017, yet dropped to a growth of only 3.7% between 2017 and 2018.



While valuation lags behind tax revenue up to two years, the total amount spent on permit fees in any given year can help indicate when growth waxes and wanes, in real time. North Liberty Building Department has issued a considerable number of permits during 2018 and 2019, which should demonstrate an larger increase in value and tax revenue in FY21/22, compared to sluggish 2017 valuations which impacted FY19 revenues.

### Responsible Debt Capacity

Iowa's constitution restricts the amount of debt cities can take on to no more than five percent of total property valuation, as determined by the County. This debt burden includes general obligation (GO) bonds and tax increment financing bonds. At \$33 million by the end of FY19, North Liberty will only have used 39% of its bond capacity. North Liberty also utilizes Iowa's State Revolving Fund (SRF) loan program and revenue bonds, which are repaid through revenues generated from sewer and water utility user fees. Total FY19 North Liberty debt payments are estimated at \$7.4 million.

### Reserve Policy

Due to North Liberty's continual conservative approach, which is to bank excess revenues and unspent unassigned funds, at the end of each budget year the City has a healthy reserve balance. Reserve funds can be spent on emergencies at the discretion of the City Council.

## NEW EMPLOYEES IN 2019



City Attorney Grant D. Lientz  
Started April 2019.  
Prior employment: Attorney at Meardon, Sueppel & Downer, P.L.C. in Iowa City, IA.

Grant is a self-proclaimed nerd who describes North Liberty's City Attorney position as his "dream job." He lives in North Liberty with his wife, Stephanie, and two children (a three-year-old and a newborn). Grant appreciates the public service aspect of city work and has been especially impressed by the level of skill and professionalism of City of North Liberty staff.



Police Officer Jacob Minick  
Started March 2019.  
Prior employment: student and Midwest Shooting in Hiawatha, IA.

Jacob grew up in DeWitt, Iowa, where he graduated high school in 2015. He attended Kirkwood Community College in Cedar Rapids to study criminal justice, during which time he worked at Midwest Shooting in Hiawatha.



Police Officer Ames Helzer  
Started April 2019.  
Prior employment: Deputy Sheriff at Buchanan County in Independence, IA.



Adult Services Librarian Amy Golly  
Started August 2018.  
Prior employment: Services Department Librarian at Urbandale Public Library in Urbandale, IA.

Amy has been working in libraries across Iowa since 2011. Her love of public libraries comes from the crossroads of intellectual freedom and equitable access to resources. She geeks on Harry Potter, board games, and her dogs.



Library Assistant Youth and Teen Services Librarian Kayla Hodgson  
Started November 2018.  
Prior employment: University of Iowa Libraries in Iowa City, IA.

Kayla is a recent Master's in Library and Information Science graduate from the University of Iowa. She is passionate about life-long learning and community engagement. In her free time, she enjoys organizing, writing while stressed, and of course reading.



Parks Maintenance Worker I Ryan Smith  
Started April 2019.  
Prior employment: Parks Worker III with the City of Brighton, CO.

Ryan has worked in parks departments in Iowa, Illinois and Colorado. Ryan graduated from the University of Iowa with a degree in Recreation and Sports Business.

### New Part Time Staff

Communications: Joel Miller (Communications Assistant)

Library: Heidi Hartke (Public Services Librarian), Corrie Brase (Library Assistant I), Lora Wegener (Library Assistant I), Lisa Collier (Library Assistant I), and Kellee Forkenbrock (Library Assistant II).

Recreation: Tamia Ayoki-Davis (Building Monitor), Zachary Beyerink (Building Monitor), Owen Cooper (Building Monitor), Devon Halstead (Recreation Counselor) Thomas Harder (Building Monitor), Aundrea Hollingsworth (Building Monitor), Collin Marcotte (Building Monitor), Cynthia Marx (Building Monitor), and Elsa Perez (Jr. Recreation Counselor).

## RETIREMENTS & RECOGNITIONS



Scott Peterson (City Attorney)

Retired August 2018.

Future plans: traveling, improving his golf game, and visiting his grandchildren.

A native Iowan, Peterson graduated with distinction from the University of Iowa College of Law in 1984 after serving in US Navy as a helicopter pilot. He joined the Linn County Attorney's office before moving into private practice. He began as a city attorney, first for Mount Vernon, in 1996, and served in that role for several other municipalities. Peterson began serving as North Liberty's city attorney in 2006 while still in private practice. He joined North Liberty's staff in July 2011, and was hired full time the following year.



Jerry Christensen (Building Inspector I)

Retired June 2019.

Future plans: sleeping in a little (or a lot), watching his grandson grow up, playing his guitars, working in his (future) wood shop

Christensen was a Union carpenter, doing commercial work for over 30 years prior to joining North Liberty, with a short stint doing estimates and project management. Carpentry is a physically-demanding profession that is hard on the body and Jerry knew he needed a career change. He took the initiative to study to be a building inspector on his own. Right after he passed his exams and received his certification, he accepted his first employment offer from current Code Official Tom Palmer, spending the next 12 years at North Liberty. He thanks City employees and contractors for making his job at North Liberty so enjoyable.



Debra Hilton, Mitch Seymour and Brian Platz were recognized for their work at the City of North Liberty with annual employee awards. Mayor Terry Donahue and City Administrator Ryan Heiar presented the awards, along with recognition of employees meeting longevity milestones, and the city's annual employee holiday potluck in December 2018.

Hilton, the city's human resources director, was named Employee of the Year. Nominated by a group of staff and department heads, Hilton had an exceptional year. While she was kept busy handling routine business, including work injury, benefits, union negotiations and workplace regulatory changes, she also worked through unexpected challenges to keep the city running smoothly.

Police Sergeant Seymour was named Officer of the Year. He currently serves with Johnson County Drug Task Force and represents North Liberty at the Johnson County Citizens Police Academy. He has shown professionalism, community service and a willingness beyond to make a difference. Chief Diane Venenga cited his dedication, teamwork and positive attitude in making the award.

Platz, the city's fire chief, was named Rookie of the Year for work in his first year with the City of North Liberty. He was nominated for making immediate improvements to the fire department, serving as a role model and mentor, and improving morale throughout the department. His unparalleled leadership of volunteers, a daunting task at times, was noted in the citation.

# City Budget

The City of North Liberty's FY20 adopted budget of \$50,879,258, as seen in the following budget and capital improvement plan (CIP) report, embodies strategic spending, conservative revenue estimations, and a sound debt schedule. The City has extended the FY19 tax rate of \$11.03 (per \$1,000 in valuation) into FY20 by balancing the special reserves levy and debt levy and by allocating a surplus of reserves.





## BUDGET PROCESS

The following schedule of meetings is typical for the City of North Liberty's annual budget process. Meetings which constitute a quorum of North Liberty City Council members are subject to Code of Iowa Chapter 21 *Official Meetings Open to the Public* and meet all publication requirements. All meetings are open to the public, with the exception of closed sessions to cover situations allowable by Iowa Code (e.g., discussions on litigation or employee performance).

As a courtesy to residents and to maintain government transparency, North Liberty goes beyond the mandated minimums to provide online access to the content of public meetings. For agenda packets, reference documents, minutes, and video of North Liberty City Council meetings, as well as other advising entities, please visit the webpage [northlibertyiowa.org/meetings](http://northlibertyiowa.org/meetings).



- During September and October of 2018, City Department Heads prepared budget proposals for fiscal year 2020 (FY20) and submitted their preferred outlays to City Administrator Ryan Heiar. The annual challenge with this process is to precisely budget needs and forecast dilemmas for the entirety of the following fiscal calendar, including the summer of 2020, 20+ months away from the fall of 2018.
- During November and December of 2018, Department Heads met individually with Administrator Heiar to prioritize needs & wants and to parse back spending in an effort to balance the overall budget requests with anticipated revenues. The goal is to present the City Council with a sensible and balanced budget that satisfies existing projects and direction, as outlined in the Council-approved Park Plan, Trails Plan, Five-Year Capital Improvements Plan, Comprehensive Plan, Water Facility Plan, Waste Water Facility Plan, Council Strategic Initiatives, and Aquatics Plan, while staffing for growth/increased demand and incorporating necessary technological improvements. During this process, without jeopardizing current programming and services, Department Heads responded with over \$1 million in reductions, in many cases deferring equipment and technology upgrades, postponing maintenance projects, and delaying equipment purchases to a future year.
- During the November 27, 2018 City Council meeting, the Council completed their first step, the budget goal-setting process to identify priorities. Objectives were to discuss previously set Council goals with a focus on FY20 capital projects and new programs, highlight projects underway or completed during FY19, identify new projects considered by the Council within the prior year, gather feedback on projects to consider, and discuss social service funding.
- On January 15, 2019, Department Heads presented their individual budgets to the City Council and discussed minor capital projects planned for FY20.
- On January 29, 2019, the City Council met to discuss North Liberty's five-year capital improvements plan, social services budget, and make decisions on how to allocate reserves.
- On February 26, 2019, the City of North Liberty held a public hearing to take comments on the proposed FY20 budget and capital improvements plan as published. At the meeting, the public had no comment and the associated resolution passed.

## BUDGET CHALLENGES

### **General Fund Growth**

Revenue in the General Fund is experiencing stagnant growth due to a slowing of property valuations in 2017, which affected the FY19 cycle. The North Liberty strategy is to budget very conservative on revenues. It is better to discover an unexpected surplus at the end of a fiscal year, rather than to explain a deficit and scramble to fill a gap with reserves. Because of this, in FY18, revenue surplus exceeded prediction. In North Liberty, policy is to not hold over 30% in reserves. What North Liberty accumulates in tax revenue should be spent on services effectively purchased by the residents and not in a bank account. This overage was used to backfill some of the losses experienced in FY19. As Department Heads hone in their budgeting skills, North Liberty's budget is becoming more exact. That, along with debt coming online and needing repayment, is closing the gap on any end-of-year surplus.

### **Effects of Property Tax Reform**

In 2013, the State of Iowa put into law bipartisan reforms to property taxes that impacted city tax revenue in a variety of ways. Among the reforms was an immediate 10% rollback to commercial and industrial property. A rollback is a limitation on the assessed value growth. Up until 2014, commercial and industrial property was taxed at 100% value, but now is taxed at 90%. The State quelled concern by allowing cities to submit claims to replace these lost funds with monies paid out of State coffers; thereby, making up for this unplanned gap in revenue. This "backfill" became a standing appropriation in the State budget with no sunset (i.e. expiration) date; however, in recent years, the State has wavered on whether to fully fund it - or even to eliminate it altogether - to relieve their own strained budget. The City of North Liberty has been wisely conservative in our dependency on the backfill funds. Continuing strategy is to minimize our reliance on the backfill by: 1) expecting - and budgeting for - less than the full amount; and 2) not using the backfill payment for necessary expenses, like operating

costs. By identifying a non-essential, discretionary project to be completed with backfill funds, the risk of interfering with day-to-day operations or eliminating necessary services/personnel is reduced in the event the backfill is eliminated. For FY21, the City is budgeting for 75% of the backfill and 50% for FY22.

### **Maintaining the Tax Levy into Future Years**

The tax levy of \$11.03 has remained the same for eight consecutive years and will continue for FY20. This rate is only achieved by an safety net infusion of \$120,000 from the FY18 surplus. Debt payments will commence in FY20 from large capital projects, like North Liberty Road and Penn Street. The following year, FY21, bond debt payments for already-committed capital improvement projects, like the Police Headquarters, will stack on. The rate at which debt will be retired will be surpassed by new debt, a result of satisfying the public's increasing demand for improved services and necessary rehabilitation of naturally aging roads and sewage systems.

### **Personnel**

Maintaining the same quality customer service, while allowing for time off, military leave, and adequate staffing for demand is becoming increasingly difficult. As the City grows their park and facility footprint, additional staff will be hired to absorb the increase in responsibility and coverage. In FY20, the Fire Department will continue the goals outlined in their strategic plan, and hire one new full time training officer. Police will add one new full time patrol officer, but once the new Police Headquarters is complete, one existing officer will move up into a new investigator position. The part-time Public Services Librarian position will transition to a full time job. Funds are built into the FY20 Budget to cover succession planning to transition the Planning Department of one to a new employee. Due to increased testing requirements, Water Department will receive one new full time lab technician. Other FTE requests which were cut in the budget process will need to be revisited for FY21. North Liberty runs a lean, efficient operation with 92 full time permanent employees.



## BUDGET CHALLENGES

### ***Unplanned Expenses***

Occasionally opportunities arise that were unanticipated, nor fully budgeted, but require immediate funds to secure. Conversely, no City is completely immune to misfortune; funds could be needed to cover repairs or an accident. North Liberty Department Heads use multi-year set-asides to cover large expense items that eventually need to be replaced; however, each year, random expenses arise; predicting and budgeting for those is always a challenge.

### ***Unfunded Mandates***

One category of unplanned expenses is an unfunded mandate from the State or federal government. An unfunded mandate could be the transfer of responsibility for an element or function to the local government, such as bestowing a State-maintained road to a municipality, but without the funds to cover extra staff time, materials, and equipment it takes the City to absorb responsibility. Money to cover this new project expense then needs to be coaxed out of the existing budget. Other unfunded mandates come in the form of new regulations to perform various actions, but no money accompanies them to fulfill the requirements.

### ***Infrastructure Demands***

When a city is growing, it's *thriving*. But, with growth, comes added demand on utilities. If a City plans correctly, the increased demand will only require minimal adjustments to the water, waste water, and transportation systems, which should be built to accommodate expected increases. However, no matter how skilled City staff is in zoning for intended purposes and making guesses on the future buildout of an area, sometimes market demands suddenly call for something different. This includes shifting needs around to be able to fund unanticipated improvements.

### ***State and Federal Funding Impacts to Social Service Organizations***

Each year, the City funds a number of organizations offering services to North Liberty residents through an application and granting process. Organizations needed to submit an application before December 2018 to be eligible for FY20 funds. The money can be used for operational purposes, small projects, or to directly fund programs for North Liberty residents. Continuing cuts at the state and federal level have left social service organizations scrambling for new funding streams; thus, intensifying interest in fund-raising and increasing overall grant requests. For FY20, 13 organizations requested over \$212,095; about \$80,000 higher than requests made in FY19. City Council increased the budget to \$117,000 for social service grants, an increase of about \$10,000 from the prior year, but not enough to fully fund all requests. Only five organizations received their full request.

### ***Stormwater Funds***

The City's current fee structure for stormwater usage does not cover the actual cost to maintain and update the system. To prevent flooding, stormwater needs to be captured (detention pond) or distributed (storm drains) if it is unable to naturally percolate into the ground. Properties with a lot of impervious surface, large building footprints and parking concrete which impede percolation have the greatest impact on our system. The City is using stormwater revenues to purchase equipment attachments to clear storm drains, fund a grant program for resident stormwater innovation, as well as repair a creek; however, to cover other large scale needs, funds have to be borrowed, including storm water drainage problems on West Penn Street & Liberty Way and streambank erosion from flooding. Staff and council intends to look at potential new fee structures during FY20, which would encompass more contemporary means, such as distribute the fees in such a way that properties pay the direct cost of their impact.

### ***Department of Natural Resources Testing Requirements***

The United States Environmental Protection Agency requires that water utilities complete testing and monitor water quality for regulated contaminants. However, North Liberty is also expected to test for 30 other contaminants which are currently unregulated, but which results provide a basis for future regulatory actions to protect public health. This extra sampling of each stage of the water distribution process has necessitated the hiring of a dedicated lab technician for the Water Department and has increased overall lab costs. Because our population size is over 10,000 the City has to absorb all of the extra costs with no help from the federal government.





## CAPITAL IMPROVEMENTS PLAN

### **Fire Response Vehicles**

Sometimes bigger is not better. Ten years ago, the trend in fire response vehicles was to purchase an all-in-one vehicle, a "Swiss Army knife" of the fire service world. North Liberty's large tanker truck has proven to be impractical and expensive to maintain. It is incapable of responding to fires in subdivisions without enough clearance to maneuver because of its size. Additionally, volunteer personnel are uncomfortable driving such a large machine on an irregular basis. The Department plans to sell the truck and purchase a smaller tanker in FY20, which would be the primary responding vehicle to all calls. In addition, the rescue pumper, an important tool in the fleet, is at the end of its useful life at 27 years old. This vehicle responds to all structure fires and rescue incidents, and serves as primary vehicle when the tanker truck is out-of-service. *Funding source(s): general fund reserve and general obligation (GO) bond.*

### **Transportation System**

Streets projects are scheduled on a calendar year (January - December) basis, rather than planned on a fiscal year (July - June) timetable. Road projects which began in FY19 but will be completed in FY20 include: East Penn Street improvements, including a roundabout where it intersects with Front Street; addition of a roundabout at Southslope and Christine Grant Elementary School (extending North Bend Drive); reconstruction and improved drainage of North Main Street from Cherry Street to Dubuque Street, adjacent to the new Police Headquarters; and improvements to West Penn Street from North Stewart Street to North Front Street. Road projects which will begin during FY20, and may or may not be completed therein, include: reconstruction of St. Andrews Drive from South Jones Boulevard to Kansas Avenue; reconstruction of West Forevergreen Road from Jones Boulevard to Covered Bridge Road (a two-phase project in conjunction with the Iowa Department of Transportation). *Funding source(s): tax increment financing (TIF) bond, developer fees, and general obligation (GO) bond.*



### **I-380 Connection**

During FY20, the new I-380 exit/entrance on West Forevergreen Road will open to the public. While this is primarily a project of the Iowa Department of Transportation, the City of North Liberty is making significant investments on West Forevergreen Road, where the overpass ends, east to Ranshaw Way/Highway 965. During construction, City utility infrastructure, such as water and sewer service, is also being extended to the existing houses along West Forevergreen Road currently on well water and septic sewer, tying these properties into the West Side Utility Expansion Project which adds to our total stock of developable land. *Funding source(s): tax increment financing (TIF) bond.*

### **Dog Park**

Preparations for the new Dog Park will continue in FY20. A long winter meant a late start to clearing ground. The resulting amended timeline has pushed the grand opening until spring or summer of 2021. The FY20 Budget will cover the basics to get the site up and running. But with another \$200,000 in anticipated expenses for a fully realized facility, the City will have to lean heavily on fundraising and sponsorship opportunities to fund future phases of the park. *Funding source(s): donations and general obligation (GO) bond.*

### **Centennial Park**

With a focus on completing the park one planned phase at a time, improvements to Centennial Park will continue through FY20. The road circling the park will be completed, a few small shelters (40' x 40') added, and a new tot lot for kids ages two to five will be constructed near the existing playground. Construction of the pavillion project has been delayed another year, but will gain traction in FY21. In order to install a splash pad at the park (an amenity in high demand), a headworks building and restroom facilities need to be constructed. Since these utilities are a part of the pavillion design, it will be constructed first, propelling the project from a want to a need. *Funding source(s): tax increment financing (TIF) bond.*





## CAPITAL IMPROVEMENTS PLAN

### **Johnson County Behavioral Health Urgent Care Center**

Mental health is a trendy topic and local entities have been on the forefront of creative ways to address our own unique community needs. One ongoing project, spurred by jail alternatives staff and coordinated by area elected officials and administrators, the future Behavioral Health Urgent Care Center will serve as an alternative to an emergency room (expensive) or jail cell (also expensive) for persons dealing with mental health or substance abuse issues. The benefits will be medical assistance when the penal system offers a less appropriate response, with detox/sobering units and crisis stabilization. The City of North Liberty has made a pledge for FY20 and anticipates to make another contribution in FY21 for the facility, which goes to bid in August 2019. In conjunction, on a local level, City staff will participate in Mental Health First Aid training during FY20, offered by Iowa's Mental Health/Disability Services of the East Central Region. *Funding source(s): general fund reserve.*

### **Hydrogen Sulfide Damage**

The City is in a constant state of growth. When making permanent changes or installing infrastructure, City Department Heads have to plan far into the future to make sure that the system can handle the anticipated use, so we do not have to make repeat significant investments. With large-sized gravity feed sewer pipes installed to handle future waste collection need, but currently without a lot of "contributions" means that the waste in them is low flow and semi-stagnant. Sitting affluent causes a build up of hydrogen sulfide, which deteriorates sewers. Streets and Waste Water staff are heading up the Sewer Main Rehabilitation Pilot Project with help from Fox Engineering, researching best practices from other comparable cities and experimenting with products to alleviate this issue.



### **Fleet Purchases for FY20**

- Pumper truck (replacement)
- Tanker truck (replacement)
- One-ton pickup truck (replacement)
- Service body truck (replacement)
- Zero-turn mower
- Two patrol vehicles (replacement)
- Crane truck (replacement)
- Mini excavator
- Track skid steer
- Skid steer and trailer (replacement)

### **Equipment Purchases for FY20**

- Exercise equipment at Community Center (replacement)
- Skid steer forestry attachment
- John Deere tractor snow attachments
- Salt conveyor
- Roadway temperature sensor
- Utility trailer
- Jetter nozzle



## OTHER BUDGET HIGHLIGHTS



### **Family Place Designation**

In FY20, the North Liberty Community Library will be pursuing the designation of a "Family Place," which would be the first in the state of Iowa. The overall goal of Family Place Libraries is to develop and institutionalize a family-friendly environment by

transforming libraries into community centers for literacy, early childhood development, parent education and engagement, family support and community information. Staff will be participating in their core components, such as training on child development, family support, parent education and best practices, extra programming, and special collection development.

### **Communications Underserved Population Outreach**

Last year, we introduced the Public Opinion Panel as a way for the City to quickly gather feedback from stakeholders throughout the year. Comparing respondent demographics with 2015 Special Census demographics, results significantly overrepresents households with children (53.0% of respondents vs. 39.4% per Census data), slightly overrepresents households with seniors (12.6% vs. 10.3%), significantly overrepresents owner-occupied households (90.4% vs. 69.4%), and significantly underrepresents non-whites (1.3% vs. 9.9%). This leaves certain groups of people underrepresented. In FY20, the Communications Department will focus efforts on ways to reach and have regular dialogue with the groups less engaged in reporting or who have less access.

### **Fire Department Turnout Gear**

Turnout gear (i.e. jackets, coats, and pants) is a necessary component of each firefighter's equipment and crucial to completing a job safely and efficiently. The SAFER grant award only covers turnout gear expenses for new recruits. However, life expectancy is only ten years and existing staff regularly needs to discard and replace their equipment, so funds have been set aside to cover this cost.

### **Waste Water and Water Fees**

Waste Water fees increase by 1% and Water fees by 3% for FY20.

### **Other Taxing Districts and Valuation**

The levy decisions made by other taxing districts, which affect North Liberty residents, often bears weight on the City when considering residents' total tax burden in decision-making. Overall tax rates for properties in both the Iowa City Community School District and the Clear Creek Amana School District have decreased from FY19 to FY20.

Keeping the City total levy at \$11.03 means the total levy decreased for everyone in FY20, with the final totals being \$35.66 for Clear Creek Amana School District (down \$0.07) and \$33.89 for Iowa City Community School District (down \$0.13). Property values as assessed in 2018 will be used for the FY20 tax season.

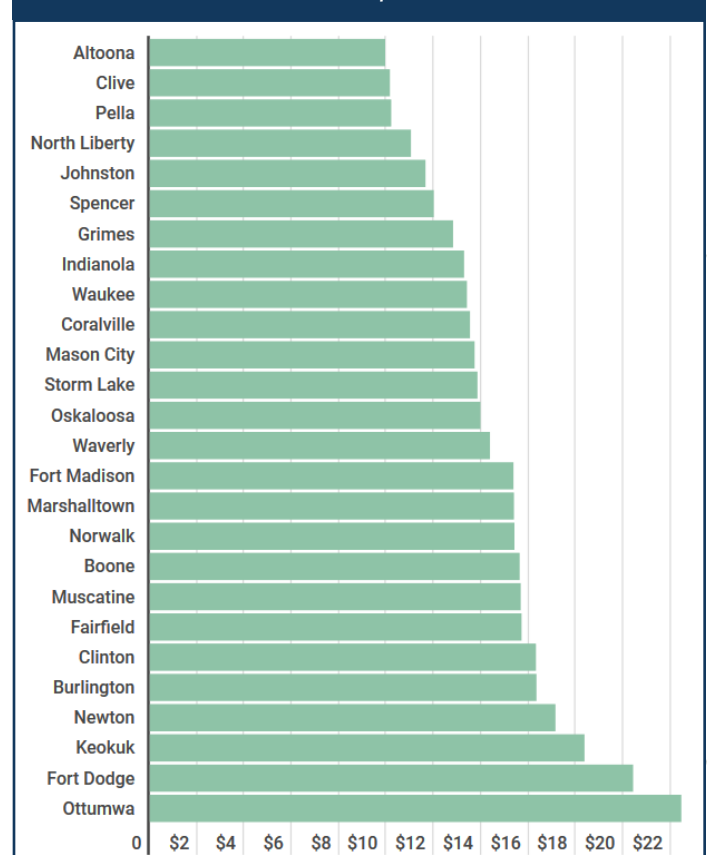
### **Tax Rate Comparables**

When measured against cities of comparable size in Iowa, the City portion of North Liberty's levy is among the lowest at \$11.03. (See table below.)

### **Social Services Spending**

Built into the general fund, the City of North Liberty has a granting mechanism to assist social service endeavors which will impact residents of North Liberty. Though the need has outgrown the supply of funds, this grant still serves as a resource for the North Liberty Food and Clothing Pantry, Family Resource Center, Big Brothers Big Sisters, and other organizations, such as Housing Trust Fund of Johnson County.

FY20 Tax Rates of Comparable Iowa Cities



# NOTICE OF PUBLIC HEARING

Form 631.1

Department of Management

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2019 - ENDING JUNE 30, 2020

City of North Liberty, IowaThe City Council will conduct a public hearing on the proposed Budget at Council Chambers, 1 Quail Creek Circleon 02/26/2019 at 6:30 p.m.  
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.

Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property ..... \$ 11.03264The estimated tax levy rate per \$1000 valuation on Agricultural land is ..... \$ 3.00375

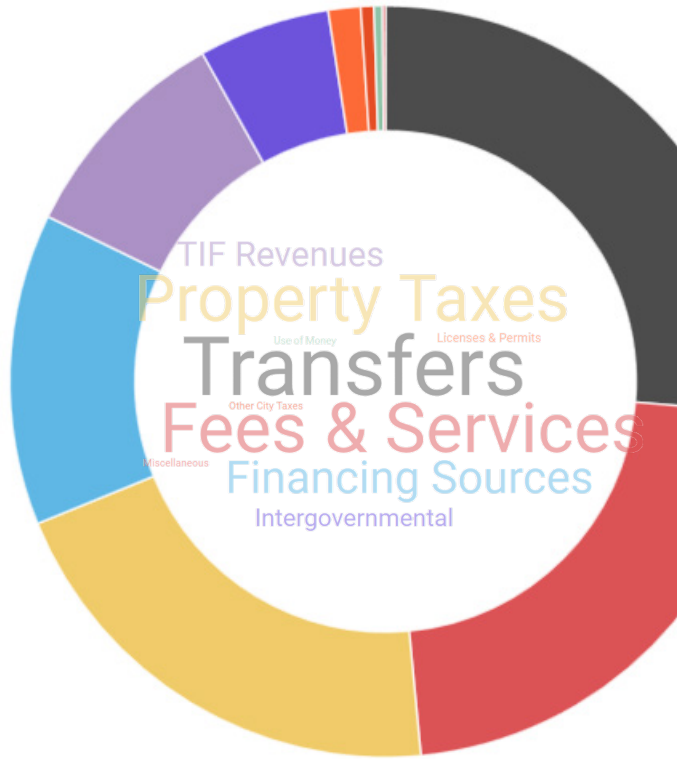
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

319/626-5700  
phone numberTracey Mulcahey  
City Clerk/Finance Officer's NAME

		Budget FY 2020	Re-estimated FY 2019	Actual FY 2018
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	10,236,717	9,832,449	9,161,827
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>10,236,717</b>	<b>9,832,449</b>	<b>9,161,827</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	4,863,403	4,553,915	4,074,528
Other City Taxes	6	283,414	236,716	327,429
Licenses & Permits	7	700,325	605,000	575,399
Use of Money and Property	8	183,700	155,100	223,509
Intergovernmental	9	2,848,585	2,827,532	3,931,853
Charges for Fees & Service	10	11,172,683	10,868,275	10,526,560
Special Assessments	11	0	0	0
Miscellaneous	12	64,000	55,000	1,493,847
Other Financing Sources	13	6,749,678	10,345,000	12,241,479
Transfers In	14	13,250,149	12,402,492	12,977,486
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>50,352,654</b>	<b>51,881,479</b>	<b>55,533,917</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	4,474,070	4,311,914	3,503,474
Public Works	17	2,655,271	2,566,784	1,981,066
Health and Social Services	18	367,176	110,000	110,725
Culture and Recreation	19	4,902,509	4,676,264	3,931,551
Community and Economic Development	20	1,934,612	2,105,220	1,859,840
General Government	21	1,956,737	1,775,557	1,724,903
Debt Service	22	5,909,041	5,152,921	4,899,061
Capital Projects	23	7,956,000	11,141,000	10,030,454
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>30,155,416</b>	<b>31,839,660</b>	<b>28,041,074</b>
Business Type / Enterprises	25	7,473,693	7,315,208	18,926,292
<b>Total ALL Expenditures</b>	<b>26</b>	<b>37,629,109</b>	<b>39,154,868</b>	<b>46,967,366</b>
Transfers Out	27	13,250,149	12,402,492	12,977,486
<b>Total ALL Expenditures/Transfers Out</b>	<b>28</b>	<b>50,879,258</b>	<b>51,557,360</b>	<b>59,944,852</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-526,604</b>	<b>324,119</b>	<b>-4,410,935</b>
Beginning Fund Balance July 1	30	15,950,968	15,626,849	20,037,784
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>15,424,364</b>	<b>15,950,968</b>	<b>15,626,849</b>



## REVENUES & EXPENSES



### FY20 REVENUE SUMMARY

Transfers	\$13,250,149
Fees & Services	\$11,172,683
Property Taxes	\$10,236,717
Financing Sources	\$6,749,678
TIF Revenues	\$4,863,403
Intergovernmental	\$2,848,585
Licenses & Permits	\$700,325
Other City Taxes	\$283,414
Use of Money	\$183,700
Miscellaneous	\$64,000
	<hr/>
	\$50,352,654

**\$50,352,654 - \$50,879,258 = \*(\$526,604)**

**\*APPROVED FROM RESERVES**



### FY20 EXPENSE SUMMARY

Transfers	\$13,250,149
Capital Projects	\$7,956,000
Enterprise Activities	\$7,473,693
Debt Service	\$5,909,041
Culture & Recreation	\$4,902,509
Public Safety	\$4,474,070
Public Works	\$2,655,271
General Government	\$1,956,737
Community & Economic Dev't	\$1,934,612
Health & Social Services	\$367,176
	<hr/>
	\$50,879,258

## ADOPTION OF BUDGET

Dec-16

Form 635.1

Department of Management

52-485

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2019 - ENDING JUNE 30, 2020

Resolution No.: 2019-30

The City of: North Liberty

County Name: JOHNSON

Date Budget Adopted:

(Date) xxxxxx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

319/626-5700

Telephone Number

Signature

County Auditor Date Stamp

## January 1, 2018 Property Valuations

Last Official Census

	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	
			911,313,796		907,650,199	13,374
DEBT SERVICE		3a	1,091,012,789	3b	1,087,349,192	
Ag Land		4a	1,859,112			

## TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 7,381,642	7,351,967	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14	0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 7,381,642	7,351,967	
384.1	3.00375	Ag Land	26 5,584	5,584	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 7,387,226	7,357,551	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 722,980	720,075	0.79334
Rules	Amt Nec	Other Employee Benefits	31 847,295	843,888	0.92975
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 1,570,275	1,563,963	65 1.72309
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 1,570,275	1,563,963	
		Valuation			
386	As Req	With Gas & Elec			
		Without Gas & Elec			
SSMID 1	(A)	(B)	34	0	66 0
SSMID 2	(A)	(B)	35	0	67 0
SSMID 3	(A)	(B)	36	0	68 0
SSMID 4	(A)	(B)	37	0	69 0
SSMID 5	(A)	(B)	555	0	565 0
SSMID 6	(A)	(B)	556	0	566 0
SSMID 7	(A)	(B)	1177	0	### 0
SSMID 8	(A)	(B)	1185	0	### 0
		<b>Total Special Revenue Levies</b>	39 1,570,275	1,563,963	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 1,319,630	1,315,203	70 1.20955
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		<b>Total Property Taxes (27+39+40+41)</b>	42 10,277,131	10,236,717	72 11.03264

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets that DO NOT meet ALL the criteria below are not statutorily compliant &amp; must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

# General Fund

# PUBLIC SAFETY

Department	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Estimated	FY22 Estimated	FY23 Estimated	FY24 Estimated
<b>Police</b>							
Budget Inflation Rate		15.78%	1.94%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 2,174,617	\$ 2,454,767	\$ 2,541,734	\$ 2,668,821	\$ 2,802,262	\$ 2,942,375	\$ 3,089,494
Services & Commodities	\$ 185,644	\$ 253,051	\$ 264,951	\$ 278,199	\$ 292,108	\$ 306,714	\$ 322,050
Capital Outlay	\$ -	\$ 10,900	\$ 10,900	\$ 11,445	\$ 12,017	\$ 12,618	\$ 13,249
Transfers	\$ 95,814	\$ 125,000	\$ 81,200	\$ 234,000	\$ 175,000	\$ 144,000	\$ 138,000
<b>Total</b>	<b>\$ 2,456,075</b>	<b>\$ 2,843,718</b>	<b>\$ 2,898,785</b>	<b>\$ 3,192,464</b>	<b>\$ 3,281,387</b>	<b>\$ 3,405,707</b>	<b>\$ 3,562,792</b>
<b>Emergency Management</b>							
Budget Inflation Rate		-59.81%	0.00%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 12,437	\$ 22,150	\$ 22,150	\$ 23,036	\$ 23,957	\$ 24,916	\$ 25,912
Capital Outlay	\$ 42,670	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 55,107</b>	<b>\$ 22,150</b>	<b>\$ 22,150</b>	<b>\$ 23,036</b>	<b>\$ 73,957</b>	<b>\$ 24,916</b>	<b>\$ 25,912</b>
<b>Fire</b>							
Budget Inflation Rate		22.45%	11.51%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 437,307	\$ 572,018	\$ 654,154	\$ 686,862	\$ 721,205	\$ 757,265	\$ 795,128
SAFER Grant	\$ 65,122	\$ 75,906	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Services & Commodities	\$ 94,172	\$ 149,900	\$ 169,600	\$ 178,080	\$ 186,984	\$ 196,333	\$ 206,150
Capital Outlay	\$ 1,208	\$ 34,200	\$ 24,000	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 81,656	\$ -	\$ -	\$ 100,000	\$ 125,000	\$ 150,000	\$ 150,000
<b>Total</b>	<b>\$ 679,465</b>	<b>\$ 832,024</b>	<b>\$ 927,754</b>	<b>\$ 1,044,942</b>	<b>\$ 1,113,189</b>	<b>\$ 1,183,598</b>	<b>\$ 1,231,278</b>
<b>Building Inspections</b>							
Budget Inflation Rate		6.83%	1.41%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 467,118	\$ 473,316	\$ 488,028	\$ 512,429	\$ 538,051	\$ 564,953	\$ 593,201
Services & Commodities	\$ 43,768	\$ 65,465	\$ 65,465	\$ 68,738	\$ 72,175	\$ 75,784	\$ 79,573
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 510,886</b>	<b>\$ 545,781</b>	<b>\$ 553,493</b>	<b>\$ 581,168</b>	<b>\$ 610,226</b>	<b>\$ 640,737</b>	<b>\$ 672,774</b>
<b>Animal Control</b>							
Budget Inflation Rate		100.42%	0.00%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$ 4,026	\$ 5,100	\$ 5,100	\$ 5,304	\$ 5,516	\$ 5,737	\$ 5,966
Services & Commodities	\$ 6,801	\$ 16,600	\$ 16,600	\$ 17,264	\$ 17,955	\$ 18,673	\$ 19,420
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 10,827</b>	<b>\$ 21,700</b>	<b>\$ 21,700</b>	<b>\$ 22,568</b>	<b>\$ 23,471</b>	<b>\$ 24,410</b>	<b>\$ 25,386</b>
<b>Traffic Safety</b>							
Budget Inflation Rate		32.45%	-6.11%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 29,098	\$ 38,541	\$ 36,188	\$ 37,997	\$ 39,897	\$ 41,892	\$ 43,987
Services & Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 29,098</b>	<b>\$ 38,541</b>	<b>\$ 36,188</b>	<b>\$ 37,997</b>	<b>\$ 39,897</b>	<b>\$ 41,892</b>	<b>\$ 43,987</b>
<b>Total Public Safety</b>	<b>\$ 3,741,458</b>	<b>\$ 4,303,914</b>	<b>\$ 4,460,070</b>	<b>\$ 4,902,175</b>	<b>\$ 5,142,128</b>	<b>\$ 5,321,260</b>	<b>\$ 5,562,130</b>

ADD one (1) FT officer.

REPLACE two (2) patrol cars.

ADD one (1) FT training officer (only funded if awarded SAFER grant).

MAINTAIN two (2) PT overnight positions.

ADD personal protective gear for new PT firefighters.

## A Breakdown of Public Safety

% of General Fund Budget	32.33%	33.22%	33.37%	34.42%	34.22%	34.15%	34.15%
Cost/Capita	\$ 196.93	\$ 218.48	\$ 218.64	\$ 232.34	\$ 235.89	\$ 236.51	\$ 239.76
Total Personnel Costs	\$ 3,112,166	\$ 3,543,742	\$ 3,725,204	\$ 3,911,413	\$ 4,106,931	\$ 4,312,222	\$ 4,527,776
% of Public Safety Expenditures	83.18%	82.34%	83.52%	79.79%	79.87%	81.04%	81.40%

## FIRE CAPITAL FUND

Department	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Estimated	FY22 Estimated	FY23 Estimated	FY24 Estimated
<b>Revenues</b>							
Transfer from General Fund	\$ 81,656	\$ 34,200	\$ -	\$ 100,000	\$ 125,000	\$ 150,000	\$ 150,000
Transfer from Reserves	\$ -	\$ -	\$ 505,322	\$ -	\$ -	\$ -	\$ -
General Obligation Bond Proceeds	\$ 41,347	\$ -	\$ 494,678	\$ -	\$ -	\$ -	\$ -
<b>Total Fire Capital Revenues</b>	<b>\$ 123,003</b>	<b>\$ 34,200</b>	<b>\$ 1,000,000</b>	<b>\$ 100,000</b>	<b>\$ 125,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Equipment*</b>							
Bunker Gear	\$ 43,710						
Capital Projects	\$ 41,922						
Inspections Vehicles (2)	\$ 103,468						
Fire Department Equipment		\$ 14,200					
Fire House Improvements		\$ 20,000					
Pumper Truck			\$ 700,000				
Tanker Truck			\$ 300,000				
SCBA Compressor & Fill Station				\$ 70,000			
Grass Truck					\$ 325,000		
Staff Vehicle						\$ 60,000	
<b>Total Fire Capital Expenditures</b>	<b>\$ 189,100</b>	<b>\$ 34,200</b>	<b>\$ 1,000,000</b>	<b>\$ 70,000</b>	<b>\$ 325,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (66,097)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ (200,000)</b>	<b>\$ 90,000</b>	<b>\$ 150,000</b>
Beginning Fund Balance	\$ 379,407	\$ 313,310	\$ 313,310	\$ 313,310	\$ 343,310	\$ 143,310	\$ 233,310
<b>Ending Fund Balance</b>	<b>\$ 313,310</b>	<b>\$ 313,310</b>	<b>\$ 313,310</b>	<b>\$ 343,310</b>	<b>\$ 143,310</b>	<b>\$ 233,310</b>	<b>\$ 383,310</b>

Equipment\* See Capital Improvements Plan (CIP) for equipment details.





## HEALTH & SOCIAL SERVICES

Department	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Estimated	FY22 Estimated	FY23 Estimated	FY24 Estimated
<b>Social Services</b>							
Budget Inflation Rate		-5.17%	11.60%	3.00%	3.00%	3.00%	3.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 110,725	\$ 105,000	\$ 117,176	\$ 120,691	\$ 124,312	\$ 128,041	\$ 131,883
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 110,725</b>	<b>\$ 105,000</b>	<b>\$ 117,176</b>	<b>\$ 120,691</b>	<b>\$ 124,312</b>	<b>\$ 128,041</b>	<b>\$ 131,883</b>
<b>Total Health &amp; Social Services</b>	<b>\$ 110,725</b>	<b>\$ 105,000</b>	<b>\$ 117,176</b>	<b>\$ 120,691</b>	<b>\$ 124,312</b>	<b>\$ 128,041</b>	<b>\$ 131,883</b>

### A Breakdown of Social Services

% of General Fund Budget	0.96%	0.81%	0.88%	0.85%	0.83%	0.82%	0.81%
Cost/Capita	\$ 5.83	\$ 5.33	\$ 5.74	\$ 5.72	\$ 5.70	\$ 5.69	\$ 5.68
Total Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% of Health & Social Svcs Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

DECISION ITEMS FOR FY19	FY18 Award	FY19 Award	FY20 Request	FY20 Actual	
<b>Discretionary Fund Applicants</b>					
Any Given Child	\$ 2,000	\$ 1,000	\$ 5,000	\$ 2,176	<i>Fine Arts Programming</i>
Big Brothers/Big Sisters	\$ 2,500	\$ 2,500	\$ 6,580	\$ 3,000	<i>Defending potential</i>
CommUnity Crisis Services & Food Bank	\$ -	\$ 5,000	\$ 7,500	\$ 5,000	<i>Emergency Assistance Program</i>
Domestic Violence Intervention Program	\$ 5,000	\$ 6,000	\$ 6,600	\$ 6,500	<i>North Liberty victims of domestic violence</i>
Elder Services, Inc & Horizons	\$ 10,000	\$ 7,500	\$ 10,000	\$ 8,500	<i>Senior nutrition</i>
Housing Trust Fund of Johnson Co	\$ 8,000	\$ 8,000	\$ 15,000	\$ 10,000	<i>Revolving loan fund/homowner minor rehab</i>
Iowa City Free Medical & Dental Clinic	\$ -	\$ -	\$ 2,500	\$ 1,500	<i>Medical &amp; dental care for North Liberty residents</i>
Journey Above Poverty	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	<i>Journey Above Poverty, INC</i>
NL Family Resource Center	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	<i>Elementary school student &amp; family advocates</i>
NL Food & Clothing Pantry	\$ 16,000	\$ 16,000	\$ 17,000	\$ 17,000	<i>Service expenses, annual funding request</i>
Rape Victim Advocacy Program	\$ -	\$ 2,000	\$ 3,000	\$ 2,500	<i>Sexual assault prevention education</i>
Shelter House Community Shelter	\$ -	\$ 4,000	\$ 5,000	\$ 5,000	<i>Emergency shelter</i>
United Action for Youth - JAM Sessions	\$ -	\$ -	\$ 35,369	\$ -	<i>Journey Above Poverty, Art &amp; Music</i>
United Action for Youth - Youth Liason	\$ -	\$ -	\$ 42,546	\$ -	<i>Community youth liaison</i>
<b>Total Requests</b>	<b>\$ 98,500</b>	<b>\$ 108,000</b>	<b>\$ 212,095</b>	<b>\$ 117,176</b>	

## CULTURE & RECREATION

Department	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Estimated	FY22 Estimated	FY23 Estimated	FY24 Estimated
<b>Library</b>							
Budget Inflation Rate		11.57%	4.37%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 733,225	\$ 839,504	\$ 894,625	\$ 939,356	\$ 986,324	\$ 1,035,640	\$ 1,087,422
Services & Commodities	\$ 225,642	\$ 241,745	\$ 227,895	\$ 239,290	\$ 251,254	\$ 263,817	\$ 277,008
Capital Outlay	\$ 10,212	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 969,079</b>	<b>\$ 1,081,249</b>	<b>\$ 1,128,520</b>	<b>\$ 1,178,646</b>	<b>\$ 1,237,578</b>	<b>\$ 1,299,457</b>	<b>\$ 1,364,430</b>
<b>Parks, Buildings &amp; Grounds</b>							
Budget Inflation Rate		14.40%	-0.39%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 551,620	\$ 708,914	\$ 674,147	\$ 707,854	\$ 743,247	\$ 780,409	\$ 819,430
Services & Commodities	\$ 208,850	\$ 188,350	\$ 195,350	\$ 205,118	\$ 215,373	\$ 226,142	\$ 237,449
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 80,702	\$ 65,000	\$ 89,000	\$ 46,000	\$ 95,000	\$ 68,000	\$ 40,000
<b>Total</b>	<b>\$ 841,172</b>	<b>\$ 962,264</b>	<b>\$ 958,497</b>	<b>\$ 958,972</b>	<b>\$ 1,053,620</b>	<b>\$ 1,074,551</b>	<b>\$ 1,096,879</b>
<b>Recreation</b>							
Budget Inflation Rate		5.02%	2.78%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 979,335	\$ 1,142,929	\$ 1,176,818	\$ 1,235,659	\$ 1,297,442	\$ 1,362,314	\$ 1,430,430
Services & Commodities	\$ 349,395	\$ 412,100	\$ 422,500	\$ 443,625	\$ 465,806	\$ 489,097	\$ 513,551
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 190,000	\$ 40,000	\$ 40,000	\$ 75,000	\$ 75,000	\$ 80,000	\$ 80,000
<b>Total</b>	<b>\$ 1,518,730</b>	<b>\$ 1,595,029</b>	<b>\$ 1,639,318</b>	<b>\$ 1,754,284</b>	<b>\$ 1,838,248</b>	<b>\$ 1,931,410</b>	<b>\$ 2,023,981</b>
<b>Community Center</b>							
Budget Inflation Rate		0.09%	16.91%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 126,283	\$ 200,500	\$ 210,500	\$ 221,025	\$ 232,076	\$ 243,680	\$ 255,864
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 110,000	\$ 36,000	\$ 66,000	\$ 50,000	\$ 95,000	\$ 50,000	\$ 50,000
<b>Total</b>	<b>\$ 236,283</b>	<b>\$ 236,500</b>	<b>\$ 276,500</b>	<b>\$ 271,025</b>	<b>\$ 327,076</b>	<b>\$ 293,680</b>	<b>\$ 305,864</b>
<b>Cemetery</b>							
Budget Inflation Rate		6.24%	0.00%	6.00%	6.00%	6.00%	6.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 37,652	\$ 40,000	\$ 40,000	\$ 42,400	\$ 44,944	\$ 47,641	\$ 50,499
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 37,652</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 42,400</b>	<b>\$ 44,944</b>	<b>\$ 47,641</b>	<b>\$ 50,499</b>
<b>Aquatic Center</b>							
Budget Inflation Rate		14.39%	-5.75%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 521,021	\$ 494,222	\$ 531,674	\$ 558,258	\$ 586,171	\$ 615,479	\$ 646,253
Services & Commodities	\$ 187,469	\$ 302,000	\$ 313,000	\$ 328,650	\$ 345,083	\$ 362,337	\$ 380,453
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 75,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 783,490</b>	<b>\$ 896,222</b>	<b>\$ 844,674</b>	<b>\$ 886,908</b>	<b>\$ 931,253</b>	<b>\$ 977,816</b>	<b>\$ 1,026,707</b>
<b>Total Culture &amp; Recreation</b>	<b>\$ 4,386,406</b>	<b>\$ 4,811,264</b>	<b>\$ 4,887,509</b>	<b>\$ 5,092,234</b>	<b>\$ 5,432,720</b>	<b>\$ 5,624,556</b>	<b>\$ 5,868,360</b>

**TRANSITION** one (1) half time Public Services Librarian to full time.

**REPLACE** one (1) 1-ton truck \$57K.  
**ADD** one (1) zero-turn mower \$32K.

**REPLACE** exercise equipment \$40K annual.

**MAINTAIN** by painting facility interior \$30K, resurfacing parking lot \$36K.

### A Breakdown of Culture & Recreation

% of General Fund Budget	37.91%	37.14%	36.57%	35.75%	36.15%	36.09%	36.03%
Cost/Capita	\$ 230.88	\$ 244.24	\$ 239.60	\$ 241.35	\$ 249.22	\$ 249.99	\$ 252.96
Total Personnel Costs	\$ 2,785,201	\$ 3,185,569	\$ 3,277,264	\$ 3,441,127	\$ 3,613,184	\$ 3,793,843	\$ 3,983,535
% of Culture & Rec Expenditures	63.50%	66.21%	67.05%	67.58%	66.51%	67.45%	67.88%

## COMMUNITY & ECONOMIC DEVELOPMENT

Department	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Estimated	FY22 Estimated	FY23 Estimated	FY24 Estimated
<b>Community Beautification</b>							
Budget Inflation Rate		-100.00%	0.00%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 15,000	\$ -	\$ -	\$ 10,000	\$ 10,400	\$ 10,816	\$ 11,249
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,400</b>	<b>\$ 10,816</b>	<b>\$ 11,249</b>
<b>Economic Development</b>							
Budget Inflation Rate		13.58%	0.00%	3.00%	3.00%	3.00%	3.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 101,250	\$ 115,000	\$ 115,000	\$ 118,450	\$ 122,004	\$ 125,664	\$ 129,434
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 101,250</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>	<b>\$ 118,450</b>	<b>\$ 122,004</b>	<b>\$ 125,664</b>	<b>\$ 129,434</b>
<b>Planning &amp; Zoning</b>							
Budget Inflation Rate		52.42%	-0.11%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 116,749	\$ 137,549	\$ 197,010	\$ 206,861	\$ 217,204	\$ 228,064	\$ 239,467
Services & Commodities	\$ 210,007	\$ 345,000	\$ 285,000	\$ 299,250	\$ 314,213	\$ 329,923	\$ 346,419
Capital Outlay	\$ -	\$ 15,500	\$ 15,500	\$ 16,275	\$ 17,089	\$ 17,943	\$ 18,840
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 326,756</b>	<b>\$ 498,049</b>	<b>\$ 497,510</b>	<b>\$ 522,386</b>	<b>\$ 548,505</b>	<b>\$ 575,930</b>	<b>\$ 604,727</b>
<b>Communications</b>							
Budget Inflation Rate		8.35%	-0.55%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 269,697	\$ 272,038	\$ 289,670	\$ 304,154	\$ 319,361	\$ 335,329	\$ 352,096
Services & Commodities	\$ 19,765	\$ 34,940	\$ 47,440	\$ 49,812	\$ 52,303	\$ 54,918	\$ 57,664
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 23,400	\$ 32,000	\$ -	\$ 24,500	\$ 28,000	\$ 15,000	\$ 14,500
<b>Total</b>	<b>\$ 312,862</b>	<b>\$ 338,978</b>	<b>\$ 337,110</b>	<b>\$ 378,466</b>	<b>\$ 399,664</b>	<b>\$ 405,247</b>	<b>\$ 424,259</b>
<b>Total Community &amp; Econ Dev.</b>	<b>\$ 755,868</b>	<b>\$ 952,027</b>	<b>\$ 949,620</b>	<b>\$ 1,029,301</b>	<b>\$ 1,080,572</b>	<b>\$ 1,117,657</b>	<b>\$ 1,169,668</b>
<b>A Breakdown of Community &amp; Economic Development</b>							
% of General Fund Budget	6.53%	7.35%	7.11%	7.23%	7.19%	7.17%	7.18%
Cost/Capita	\$ 39.78	\$ 48.33	\$ 46.55	\$ 48.78	\$ 49.57	\$ 49.68	\$ 50.42
Total Personnel Costs	\$ 386,446	\$ 409,587	\$ 486,680	\$ 511,014	\$ 536,565	\$ 563,393	\$ 591,563
% of Comm & Ec Dev Expenditures	51.13%	43.02%	51.25%	49.65%	49.66%	50.41%	50.58%

**INCLUDES**  
ICAD \$75K,  
Entrepreneurial Dev't  
Ctr \$5K, Blues &  
BBQ \$15K, and  
UNESCO \$10K.

**ADD** one (1) staff  
person in January  
2020 to initiate  
succession planning.

**INCLUDES** an  
underserved  
population outreach  
initiative \$2K,  
additional small-scale  
community  
engagement events  
\$2K, and the new  
POP (Public Opinion  
Panel) survey  
software \$7K.

## GENERAL GOVERNMENT

Department	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Estimated	FY22 Estimated	FY23 Estimated	FY24 Estimated
<b>Mayor &amp; Council</b>							
Budget Inflation Rate		33.02%	2.03%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 18,289	\$ 24,636	\$ 24,636	\$ 25,868	\$ 27,161	\$ 28,519	\$ 29,945
Services & Commodities	\$ 231	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 18,520</b>	<b>\$ 24,636</b>	<b>\$ 25,136</b>	<b>\$ 31,868</b>	<b>\$ 33,161</b>	<b>\$ 34,519</b>	<b>\$ 35,945</b>
<b>Administrative</b>							
Budget Inflation Rate		-4.38%	12.81%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 833,376	\$ 896,182	\$ 954,282	\$ 1,001,996	\$ 1,052,096	\$ 1,104,701	\$ 1,159,936
Services & Commodities	\$ 605,998	\$ 540,500	\$ 666,500	\$ 699,825	\$ 734,816	\$ 771,557	\$ 810,135
Capital Outlay	\$ 63,046	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,502,420</b>	<b>\$ 1,436,682</b>	<b>\$ 1,620,782</b>	<b>\$ 1,711,821</b>	<b>\$ 1,796,912</b>	<b>\$ 1,886,258</b>	<b>\$ 1,980,071</b>
<b>Elections</b>							
Budget Inflation Rate							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 2,032	\$ -	\$ 4,000	\$ -	\$ 6,000	\$ -	\$ 6,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,032</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 6,000</b>
<b>Legal &amp; Tort Liability</b>							
Budget Inflation Rate		9.21%	-5.95%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 229,417	\$ 245,539	\$ 230,819	\$ 242,360	\$ 254,478	\$ 267,202	\$ 280,562
Services & Commodities	\$ 6,492	\$ 12,100	\$ 11,500	\$ 12,075	\$ 12,679	\$ 13,313	\$ 13,978
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 235,909</b>	<b>\$ 257,639</b>	<b>\$ 242,319</b>	<b>\$ 254,435</b>	<b>\$ 267,157</b>	<b>\$ 280,515</b>	<b>\$ 294,540</b>
<b>Personnel</b>							
Budget Inflation Rate		97.81%	12.17%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 16,072	\$ 48,500	\$ 48,500	\$ 50,925	\$ 53,471	\$ 56,145	\$ 58,952
Services & Commodities	\$ 12,997	\$ 9,000	\$ 16,000	\$ 16,800	\$ 17,640	\$ 18,522	\$ 19,448
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 29,069</b>	<b>\$ 57,500</b>	<b>\$ 64,500</b>	<b>\$ 67,725</b>	<b>\$ 71,111</b>	<b>\$ 74,667</b>	<b>\$ 78,400</b>
<b>Total General Government</b>	<b>\$ 1,787,950</b>	<b>\$ 1,776,457</b>	<b>\$ 1,956,737</b>	<b>\$ 2,065,849</b>	<b>\$ 2,174,341</b>	<b>\$ 2,275,958</b>	<b>\$ 2,394,956</b>

**INCLUDES** cost increases to lease and audit.

**ADD** accounting software \$50K (+ Waste Water \$50K & Water \$50K).

### A Breakdown of General Government

% of General Fund Budget	15.45%	13.71%	14.64%	14.50%	14.47%	14.60%	14.70%
Cost/Capita	\$ 94.11	\$ 90.18	\$ 95.92	\$ 97.91	\$ 99.75	\$ 101.16	\$ 103.24
Total Personnel Costs	\$ 1,097,154	\$ 1,214,857	\$ 1,258,237	\$ 1,321,149	\$ 1,387,206	\$ 1,456,567	\$ 1,529,395
% of General Gov't Expenditures	61.36%	68.39%	64.30%	63.95%	63.80%	64.00%	63.86%



## GENERAL FUND REVENUES

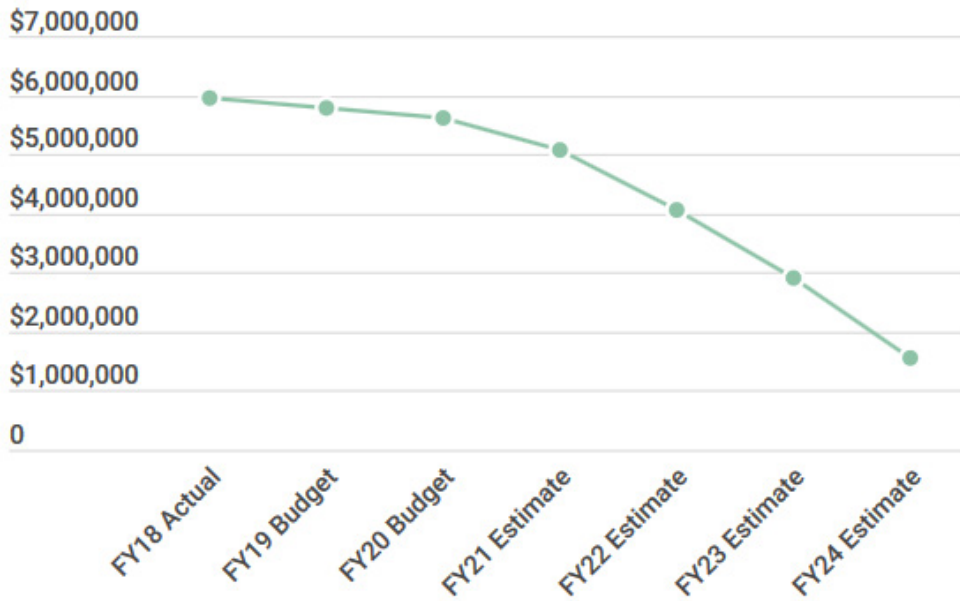
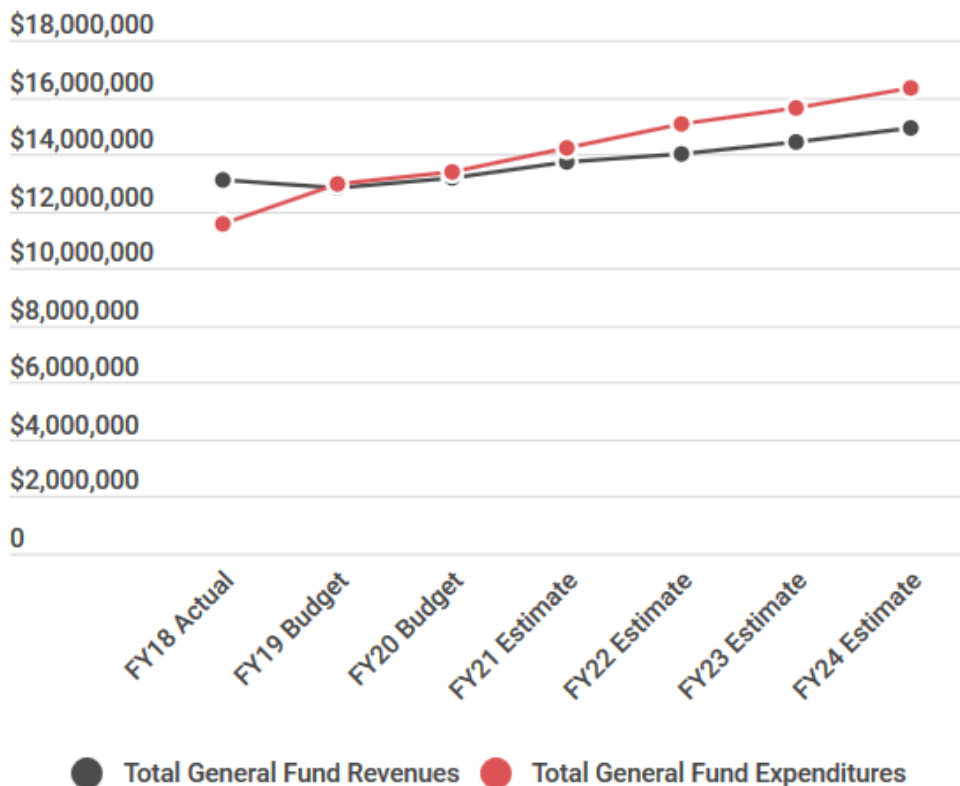
	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Estimated	FY22 Estimated	FY23 Estimated	FY24 Estimated
<b>Taxable Value</b>							
<b>Inflationary Rate</b>		6.74%	3.90%	4.00%	4.00%	4.00%	4.00%
Regular	\$ 821,766,228	\$ 877,173,602	\$ 911,313,796	\$ 947,766,348	\$ 985,677,002	\$ 1,025,104,082	\$ 1,066,108,245
Agriculture	\$ 1,671,691	\$ 1,729,606	\$ 1,859,112	\$ 1,933,476	\$ 2,010,816	\$ 2,091,248	\$ 2,174,898
<b>Tax Rates</b>							
General	\$8.10000	\$8.10000	\$8.10000	\$8.10000	\$8.10000	\$8.10000	\$8.10000
Insurance	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Transit	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Emergency	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Other	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
<b>Total General Fund</b>	<b>\$8.10000</b>	<b>\$8.10000</b>	<b>\$8.10000</b>	<b>\$8.10000</b>	<b>\$8.10000</b>	<b>\$8.10000</b>	<b>\$8.10000</b>
Trust & Agency	\$2.04270	\$2.00591	\$1.72309	\$2.00591	\$2.00591	\$2.00591	\$2.00591
Agriculture	\$3.00375	\$3.00375	\$3.00375	\$3.00375	\$3.00375	\$3.00375	\$3.00375
<b>Tax Rate Revenues</b>							
General	\$ 6,677,559	\$ 7,105,106	\$ 7,351,967	\$ 7,676,907	\$ 7,983,984	\$ 8,303,343	\$ 8,635,477
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 146,695	\$ 115,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Trust & Agency	\$ 1,735,834	\$ 1,759,531	\$ 1,622,382	\$ 1,901,134	\$ 1,977,179	\$ 2,056,267	\$ 2,138,517
Agriculture	\$ 5,022	\$ 5,195	\$ 5,584	\$ 5,808	\$ 6,040	\$ 6,282	\$ 6,533
Utility Excise Tax	\$ 59,432	\$ 19,634	\$ 29,675	\$ 30,862	\$ 32,096	\$ 33,380	\$ 34,716
Mobile Home Taxes	\$ 18,619	\$ 20,000	\$ 18,000	\$ 18,720	\$ 19,469	\$ 20,248	\$ 21,057
<b>Total</b>	<b>\$ 8,643,161</b>	<b>\$ 9,024,467</b>	<b>\$ 9,177,608</b>	<b>\$ 9,733,431</b>	<b>\$ 10,118,768</b>	<b>\$ 10,519,519</b>	<b>\$ 10,936,300</b>
<b>Inflationary Rate</b>		-23.51%	15.76%	1.00%	1.00%	1.00%	1.00%
Licenses & Permits	\$ 790,964	\$ 605,000	\$ 700,325	\$ 707,328	\$ 714,402	\$ 721,546	\$ 728,761
<b>Inflationary Rate</b>		-37.03%	2.72%	1.00%	1.00%	1.00%	1.00%
Use of Money	\$ 221,864	\$ 139,700	\$ 143,500	\$ 144,935	\$ 146,384	\$ 147,848	\$ 149,327
<b>Inflationary Rate</b>		-16.93%	3.94%	1.00%	1.00%	1.00%	1.00%
Intergovernmental	\$ 337,753	\$ 280,564	\$ 291,624	\$ 294,540	\$ 297,486	\$ 300,460	\$ 303,465
<b>Inflationary Rate</b>		3.36%	1.44%	3.00%	3.00%	3.00%	3.00%
Charges for Services	\$ 1,849,903	\$ 1,912,100	\$ 1,939,700	\$ 1,997,891	\$ 2,057,828	\$ 2,119,563	\$ 2,183,149
<b>Inflationary Rate</b>		-60.24%	-9.09%	2.00%	2.00%	2.00%	2.00%
Misellaneous	\$ 138,343	\$ 55,000	\$ 50,000	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122
<b>Inflationary Rate</b>		-10.43%	-5.46%	-9.00%	-11.15%	-14.09%	5.00%
Utility Accounting & Collection	\$ 753,379	\$ 674,834	\$ 637,998	\$ 580,577	\$ 515,821	\$ 443,137	\$ 465,294
<b>Inflationary Rate</b>				75% of FY20	50% of FY20	50% of FY20	50% of FY20
State Funded Property Tax Backfill	\$ 354,810	\$ 118,806	\$ 244,948	\$ 183,711	\$ 122,474	\$ 122,474	\$ 122,474
<b>Total</b>	<b>\$ 13,090,177</b>	<b>\$ 12,810,471</b>	<b>\$ 13,185,703</b>	<b>\$ 13,693,414</b>	<b>\$ 14,025,183</b>	<b>\$ 14,427,607</b>	<b>\$ 14,942,892</b>

Penn Twp & Madison  
Twp contribution to  
fire department  
\$187K

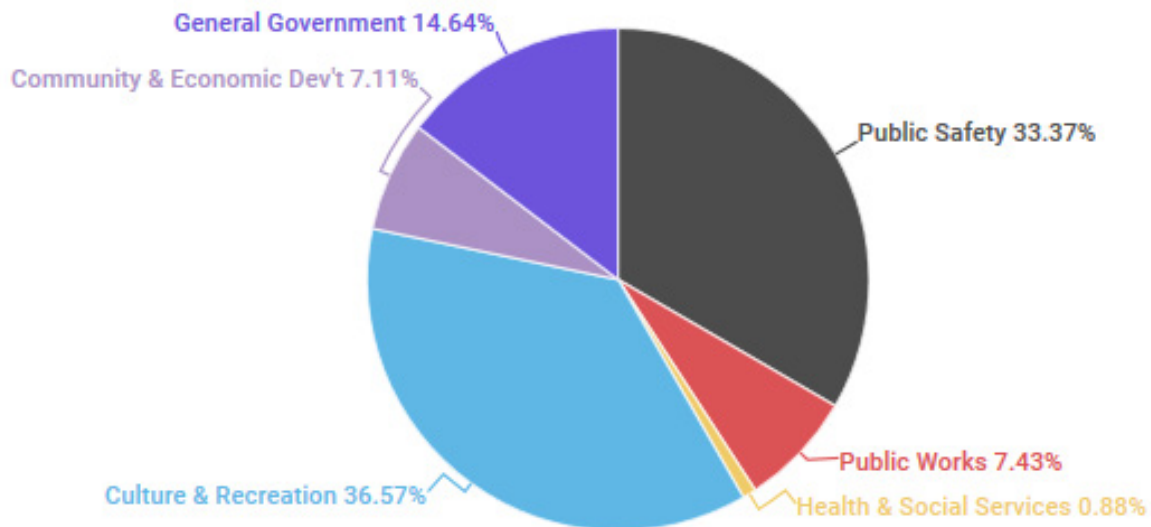
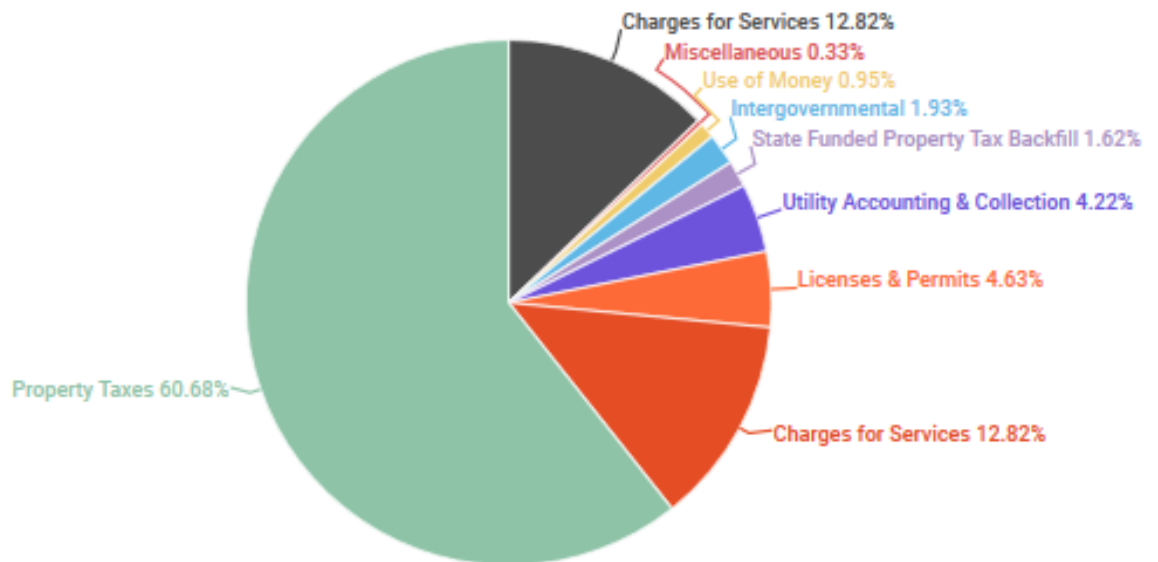
Permit fees are  
trending upward.

## GENERAL FUND SUMMARY

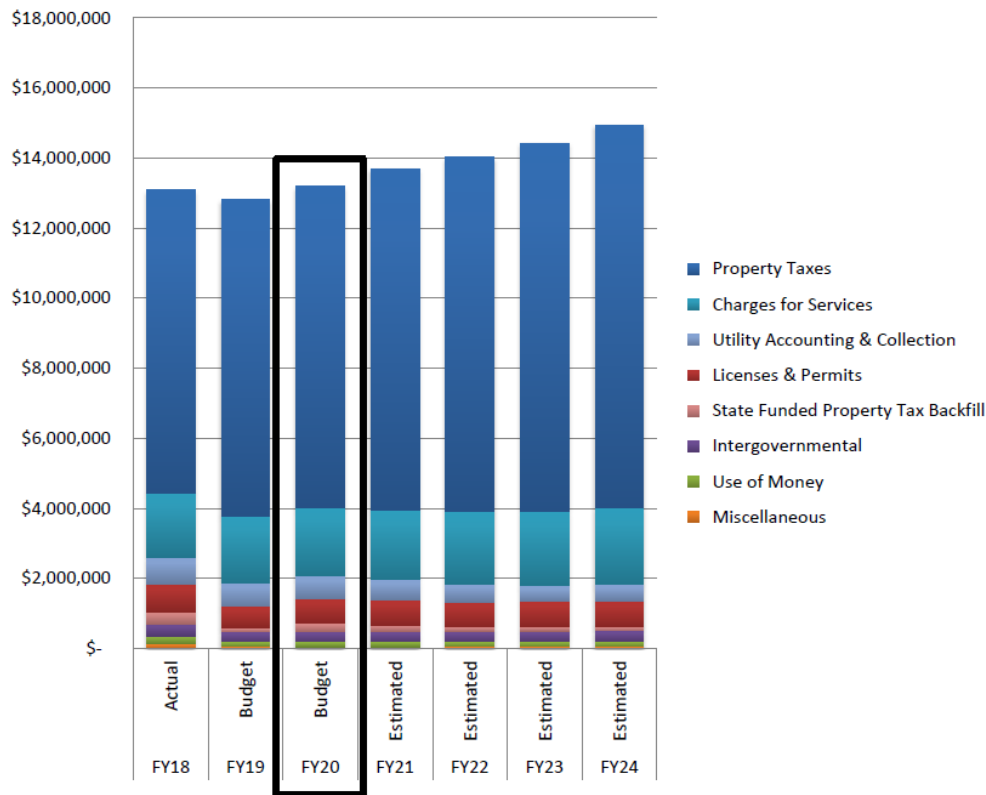
	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Estimated	FY22 Estimated	FY23 Estimated	FY24 Estimated
<b>Revenues</b>							
Property Taxes	\$ 8,643,161	\$ 9,024,467	\$ 9,177,608	\$ 9,733,431	\$ 10,118,768	\$ 10,519,519	\$ 10,936,300
Licenses & Permits	\$ 790,964	\$ 605,000	\$ 700,325	\$ 707,328	\$ 714,402	\$ 721,546	\$ 728,761
Use of Money	\$ 221,864	\$ 139,700	\$ 143,500	\$ 144,935	\$ 146,384	\$ 147,848	\$ 149,327
Intergovernmental	\$ 337,753	\$ 280,564	\$ 291,624	\$ 294,540	\$ 297,486	\$ 300,460	\$ 303,465
Charges for Services	\$ 1,849,903	\$ 1,912,100	\$ 1,939,700	\$ 1,997,891	\$ 2,057,828	\$ 2,119,563	\$ 2,183,149
Miscellaneous	\$ 138,343	\$ 55,000	\$ 50,000	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122
Utility Accounting & Collection	\$ 753,379	\$ 674,834	\$ 637,998	\$ 580,577	\$ 515,821	\$ 443,137	\$ 465,294
State Funded Property Tax Backfill	\$ 354,810	\$ 118,806	\$ 244,948	\$ 183,711	\$ 122,474	\$ 122,474	\$ 122,474
<b>Total General Fund Revenues</b>	<b>\$ 13,090,177</b>	<b>\$ 12,810,471</b>	<b>\$ 13,185,703</b>	<b>\$ 13,693,414</b>	<b>\$ 14,025,183</b>	<b>\$ 14,427,607</b>	<b>\$ 14,942,892</b>
<b>Expenditures</b>							
Public Safety	\$ 3,741,458	\$ 4,303,914	\$ 4,460,070	\$ 4,902,175	\$ 5,142,128	\$ 5,321,260	\$ 5,562,130
Public Works	\$ 789,143	\$ 1,005,500	\$ 992,600	\$ 1,032,304	\$ 1,073,596	\$ 1,116,540	\$ 1,161,202
Health & Social Services	\$ 110,725	\$ 105,000	\$ 117,176	\$ 120,691	\$ 124,312	\$ 128,041	\$ 131,883
Culture & Recreation	\$ 4,386,406	\$ 4,811,264	\$ 4,887,509	\$ 5,092,234	\$ 5,432,720	\$ 5,624,556	\$ 5,868,360
Community & Economic Development	\$ 755,868	\$ 952,027	\$ 949,620	\$ 1,029,301	\$ 1,080,572	\$ 1,117,657	\$ 1,169,668
General Government	\$ 1,787,950	\$ 1,776,457	\$ 1,956,737	\$ 2,065,849	\$ 2,174,341	\$ 2,275,958	\$ 2,394,956
<b>Total General Fund Expenditures</b>	<b>\$ 11,571,550</b>	<b>\$ 12,954,162</b>	<b>\$ 13,363,712</b>	<b>\$ 14,242,555</b>	<b>\$ 15,027,669</b>	<b>\$ 15,584,012</b>	<b>\$ 16,288,198</b>
Net Change in Fund Balance	\$ 1,518,627	\$ (143,691)	\$ (178,009)	\$ (549,141)	\$ (1,002,487)	\$ (1,156,404)	\$ (1,345,306)
Beginning Fund Balance	\$ 4,725,050	\$ 5,941,488	\$ 5,797,797	\$ 5,619,788	\$ 5,070,647	\$ 4,068,160	\$ 2,911,756
<b>Ending Fund Balance</b>	<b>\$ 5,941,488</b>	<b>\$ 5,797,797</b>	<b>\$ 5,619,788</b>	<b>\$ 5,070,647</b>	<b>\$ 4,068,160</b>	<b>\$ 2,911,756</b>	<b>\$ 1,566,450</b>
% Reserved	45.39%	45.26%	42.62%	37.03%	29.01%	20.18%	10.48%
<b>Total Revenues/Capita</b>	<b>\$ 689</b>	<b>\$ 650</b>	<b>\$ 646</b>	<b>\$ 649</b>	<b>\$ 643</b>	<b>\$ 641</b>	<b>\$ 644</b>
<b>Expenditures/Capita</b>							
Public Safety	\$ 197	\$ 218	\$ 219	\$ 232	\$ 236	\$ 237	\$ 240
Public Works	\$ 42	\$ 51	\$ 49	\$ 49	\$ 49	\$ 50	\$ 50
Health & Social Services	\$ 6	\$ 5	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
Culture & Recreation	\$ 231	\$ 244	\$ 240	\$ 241	\$ 249	\$ 250	\$ 253
Community & Economic Development	\$ 40	\$ 48	\$ 47	\$ 49	\$ 50	\$ 50	\$ 50
General Government	\$ 94	\$ 90	\$ 96	\$ 98	\$ 100	\$ 101	\$ 103
<b>Total General Fund Expenditures/Capita</b>	<b>\$ 609</b>	<b>\$ 658</b>	<b>\$ 655</b>	<b>\$ 675</b>	<b>\$ 689</b>	<b>\$ 693</b>	<b>\$ 702</b>
<b>Personnel Expenditures</b>							
Public Safety	\$ 3,112,166	\$ 3,543,742	\$ 3,725,204	\$ 3,911,413	\$ 4,106,931	\$ 4,312,222	\$ 4,527,776
Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health & Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Culture & Recreation	\$ 2,785,201	\$ 3,185,569	\$ 3,277,264	\$ 3,441,127	\$ 3,613,184	\$ 3,793,843	\$ 3,983,535
Community & Economic Development	\$ 386,446	\$ 409,587	\$ 486,680	\$ 511,014	\$ 536,565	\$ 563,393	\$ 591,563
General Government	\$ 1,097,154	\$ 1,214,857	\$ 1,258,237	\$ 1,321,149	\$ 1,387,206	\$ 1,456,567	\$ 1,529,395
<b>Total Personnel Expenditures</b>	<b>\$ 7,380,967</b>	<b>\$ 8,353,755</b>	<b>\$ 8,747,385</b>	<b>\$ 9,184,703</b>	<b>\$ 9,643,885</b>	<b>\$ 10,126,024</b>	<b>\$ 10,632,268</b>
% of General Fund Expenditures	63.79%	64.49%	65.46%	64.49%	64.17%	64.98%	65.28%

**FY18 - FY24 GENERAL FUND BALANCE****FY18 - FY24 GENERAL FUND REVENUE/EXPENSE**

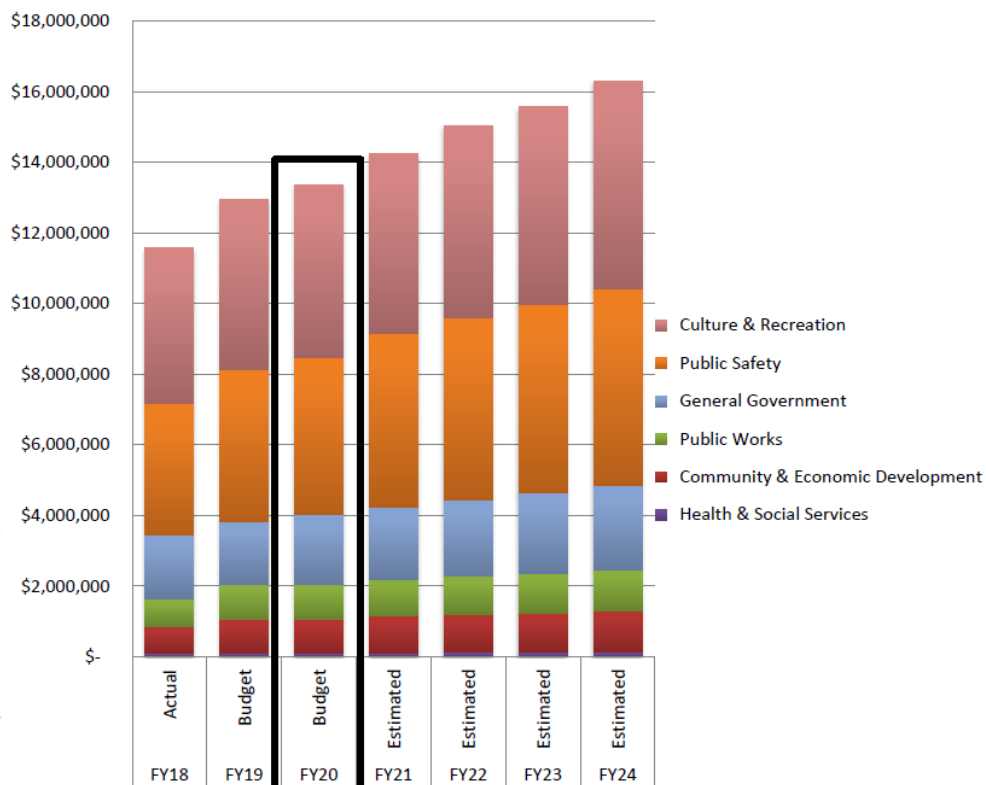


**FY20 GENERAL FUND EXPENDITURE BREAKDOWN****FY20 GENERAL FUND REVENUE BREAKDOWN**

## FY18 - FY24 GENERAL FUND EXPENDITURES



## FY18 - FY24 GENERAL FUND REVENUES





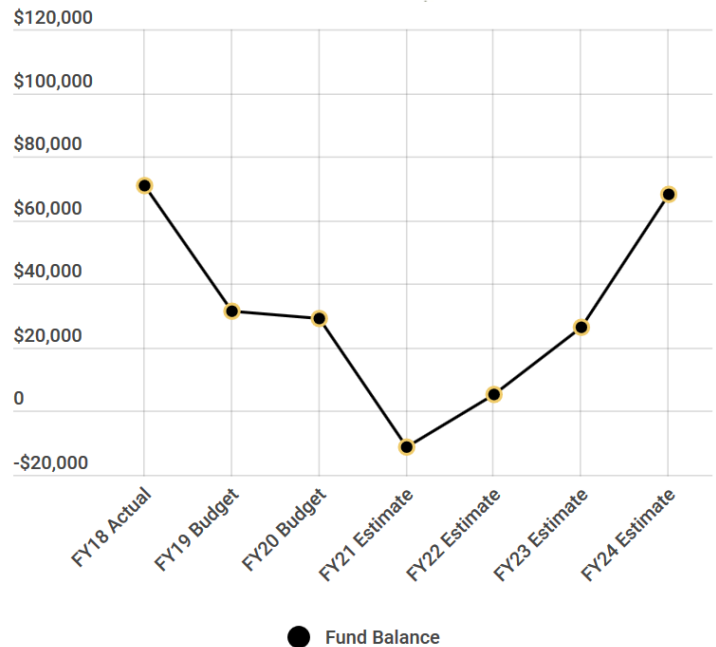
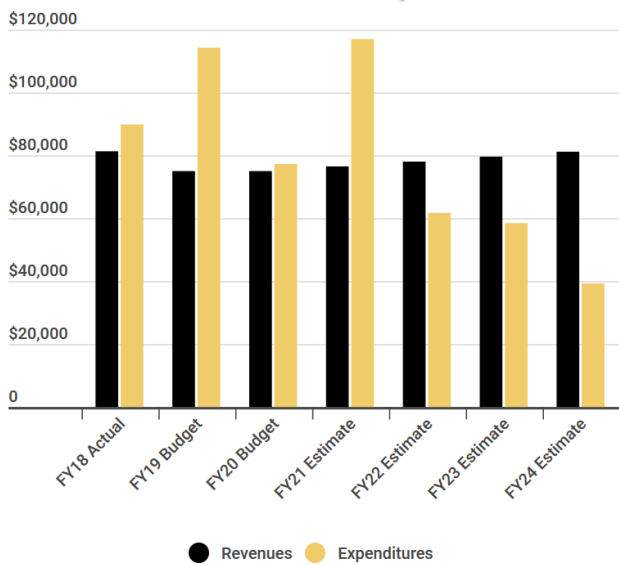
# Hotel/Motel Tax Fund



## HOTEL/MOTEL TAX

	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Estimated	FY22 Estimated	FY23 Estimated	FY24 Estimated
<b>Revenues</b>							
Budget Inflation Rate		-7.77%	0.00%	2.00%	2.00%	2.00%	2.00%
Taxes Collected	\$ 81,316	\$ 75,000	\$ 75,000	\$ 76,500	\$ 78,030	\$ 79,591	\$ 81,182
<b>Expenditures</b>							
CVB Contribution	\$ 20,329	\$ 18,750	\$ 18,750	\$ 19,125	\$ 19,508	\$ 19,898	\$ 20,296
Services & Commodities	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,850	\$ 18,207	\$ 18,571	\$ 18,943
Projects	\$ 52,000	\$ 78,000	\$ 41,000	\$ 80,000	\$ 24,000	\$ 20,000	\$ -
<b>Total</b>	<b>\$ 89,829</b>	<b>\$ 114,250</b>	<b>\$ 77,250</b>	<b>\$ 116,975</b>	<b>\$ 61,715</b>	<b>\$ 58,469</b>	<b>\$ 39,238</b>
Net Change in Fund Balance	<b>\$ (8,513)</b>	<b>\$ (39,250)</b>	<b>\$ (2,250)</b>	<b>\$ (40,475)</b>	<b>\$ 16,316</b>	<b>\$ 21,122</b>	<b>\$ 41,944</b>
Beginning Fund Balance	\$ 72,600	\$ 70,818	\$ 31,568	\$ 29,318	\$ (11,157)	\$ 5,159	\$ 26,280
<b>Ending Fund Balance</b>	<b>\$ 70,818</b>	<b>\$ 31,568</b>	<b>\$ 29,318</b>	<b>\$ (11,157)</b>	<b>\$ 5,159</b>	<b>\$ 26,280</b>	<b>\$ 68,225</b>
% Reserved	78.84%	27.63%	37.95%	-9.54%	8.36%	44.95%	173.87%

**ADD** signage to remaining parks \$16K and concrete border to Community Center playground \$25K.



# Road Use & Utility Funds

## ROAD USE TAX (RUT) FUND

	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Estimated	FY22 Estimated	FY23 Estimated	FY24 Estimated
Population	18,299	18,299	18,299	18,299	21,099	21,099	21,099
RUT Formula Funding/Capita	\$ 99.00	\$ 100.85	\$ 100.85	\$ 100.85	\$ 100.85	\$ 100.85	\$ 100.85
2015 Gas Tax Funding/Capita	\$ 20.00	\$ 20.66	\$ 20.66	\$ 20.66	\$ 20.66	\$ 20.66	\$ 20.66
<b>Revenues</b>							
RUT Formula Funding/Capita	\$ 1,968,792	\$ 1,845,363	\$ 1,845,363	\$ 1,845,363	\$ 2,127,729	\$ 2,127,729	\$ 2,127,729
2015 Gas Tax Funding/Capita	\$ 365,980	\$ 377,966	\$ 377,966	\$ 377,966	\$ 435,800	\$ 435,800	\$ 435,800
<b>Total Road Use Tax Collections</b>	<b>\$ 2,334,772</b>	<b>\$ 2,223,329</b>	<b>\$ 2,223,329</b>	<b>\$ 2,223,329</b>	<b>\$ 2,563,529</b>	<b>\$ 2,563,529</b>	<b>\$ 2,563,529</b>
<b>Expenditures</b>							
Budget Inflation Rate		-17.38%	8.47%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 584,877	\$ 681,474	\$ 671,861	\$ 705,454	\$ 740,727	\$ 777,763	\$ 816,651
Services & Commodities	\$ 345,471	\$ 279,310	\$ 333,810	\$ 350,501	\$ 368,026	\$ 386,427	\$ 405,748
Snow & Ice Removal	\$ 103,114	\$ 91,500	\$ 109,000	\$ 114,450	\$ 120,173	\$ 126,181	\$ 132,490
Traffic Safety	\$ 73,969	\$ 125,000	\$ 125,000	\$ 131,250	\$ 137,813	\$ 144,703	\$ 151,938
Street Lighting	\$ 46,475	\$ 64,000	\$ 69,000	\$ 72,450	\$ 76,073	\$ 79,876	\$ 83,870
<b>Transfers</b>							
Equipment Revolving	\$ 224,342	\$ 232,000	\$ 329,000	\$ 260,000	\$ 288,750	\$ 594,000	\$ 248,000
Capital	\$ 508,919	\$ -	\$ 2,000	\$ 2,100	\$ 2,205	\$ 2,315	\$ 2,431
Debt	\$ 161,933	\$ 144,040	\$ 146,740	\$ 144,340	\$ 146,940	\$ 149,190	\$ 151,500
Street Repair Program	\$ 365,980	\$ 377,966	\$ 377,966	\$ 377,966	\$ 435,800	\$ 435,800	\$ 435,800
Billing & Accounting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Road Use Tax Expenditures</b>	<b>\$ 2,415,080</b>	<b>\$ 1,995,290</b>	<b>\$ 2,164,377</b>	<b>\$ 2,158,510</b>	<b>\$ 2,316,505</b>	<b>\$ 2,696,255</b>	<b>\$ 2,428,429</b>
<b>Net Change in Fund Balance</b>	<b>\$ (80,308)</b>	<b>\$ 228,039</b>	<b>\$ 58,952</b>	<b>\$ 64,818</b>	<b>\$ 247,024</b>	<b>\$ (132,727)</b>	<b>\$ 135,100</b>
Beginning Fund Balance	\$ 1,416,695	\$ 1,336,387	\$ 1,564,426	\$ 1,623,377	\$ 1,688,195	\$ 1,935,219	\$ 1,802,492
<b>Ending Fund Balance</b>	<b>\$ 1,336,387</b>	<b>\$ 1,564,426</b>	<b>\$ 1,623,377</b>	<b>\$ 1,688,195</b>	<b>\$ 1,935,219</b>	<b>\$ 1,802,492</b>	<b>\$ 1,937,592</b>
% Reserved	55.34%	78.41%	75.00%	78.21%	83.54%	66.85%	79.79%
<b>A Breakdown of Road Use Tax (RUT) Fund</b>							
Total Personnel Costs	\$ 584,877	\$ 681,474	\$ 671,861	\$ 705,454	\$ 740,727	\$ 777,763	\$ 816,651
% of RUT Fund Expenditures	24.22%	34.15%	31.04%	32.68%	31.98%	28.85%	33.63%

**REPLACE** crane truck \$75K.

**ADD** mini-excavator \$90K, track skid steer \$78K, salt conveyor \$41K, tractor snow attachments \$25K, roadway temperature sensor for snow removal \$10K, and utility trailer \$10K.



## STREET REPAIR PROGRAM

	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Estimated	FY22 Estimated	FY23 Estimated	FY24 Estimated
<b>Revenues</b>							
Transfer from RUT Fund	\$ 365,980	\$ 377,966	\$ 377,966	\$ 377,966	\$ 435,800	\$ 435,800	\$ 435,800
Other Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total SRP Revenues</b>	<b>\$ 365,980</b>	<b>\$ 377,966</b>	<b>\$ 377,966</b>	<b>\$ 377,966</b>	<b>\$ 435,800</b>	<b>\$ 435,800</b>	<b>\$ 435,800</b>
<b>Projects*</b>							
Front Street	\$ 1,232,880						
North Main Street		\$ 1,000,000					
Juniper Street					\$ 860,000		
<b>Total SRP Expenditures</b>	<b>\$ 1,232,880</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 860,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (866,900)</b>	<b>\$ (622,034)</b>	<b>\$ 377,966</b>	<b>\$ 377,966</b>	<b>\$ (424,200)</b>	<b>\$ 435,800</b>	<b>\$ 435,800</b>
Beginning Fund Balance	\$ 633,460	\$ (233,440)	\$ (855,474)	\$ (477,508)	\$ (99,542)	\$ (523,742)	\$ (87,943)
<b>Ending Fund Balance</b>	<b>\$ (233,440)</b>	<b>\$ (855,474)</b>	<b>\$ (477,508)</b>	<b>\$ (99,542)</b>	<b>\$ (523,742)</b>	<b>\$ (87,943)</b>	<b>\$ 347,857</b>

Projects\* See Capital Improvements Plan (CIP) for project details.



## STORM WATER UTILITY

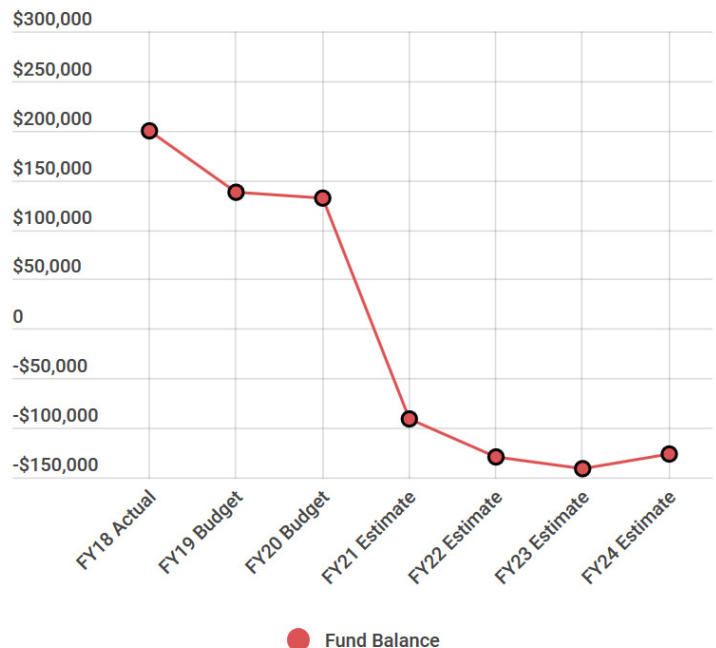
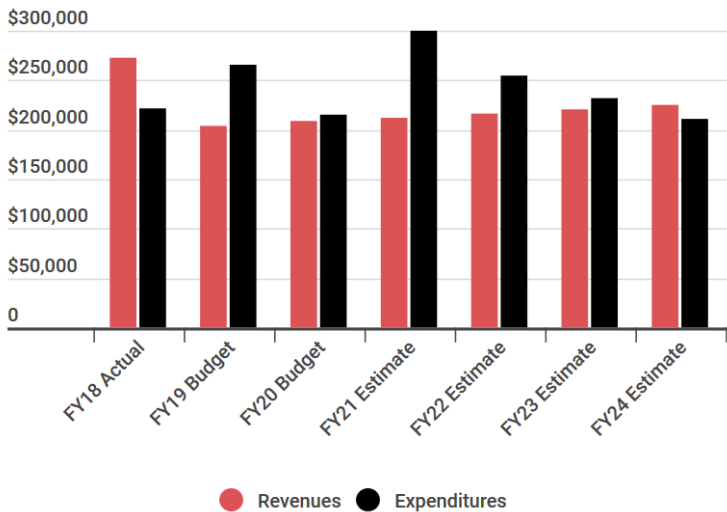
	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Estimated	FY22 Estimated	FY23 Estimated	FY24 Estimated
<b>Budget Inflation Rate</b>		2.01%	2.00%	2.00%	2.00%	2.00%	2.00%
Number of Accounts	8,324	8,491	8,661	8,834	9,011	9,191	9,375
Base Rate	\$ 2.00	\$ 2.25	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
<b>Revenues</b>							
Storm Water Fees	\$ 203,679	\$ 203,784	\$ 207,860	\$ 212,017	\$ 216,257	\$ 220,582	\$ 224,994
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection Fees/Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Money	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 1,285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 67,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable/Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Storm Water Utility Revenues</b>	<b>\$ 272,674</b>	<b>\$ 203,784</b>	<b>\$ 208,860</b>	<b>\$ 212,017</b>	<b>\$ 216,257</b>	<b>\$ 220,582</b>	<b>\$ 224,994</b>
<b>Expenditures</b>							
<b>Budget Inflation Rate</b>		19.93%	5.00%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 57,709	\$ 93,631	\$ 99,526	\$ 104,502	\$ 109,727	\$ 115,214	\$ 120,974
Services & Commodities	\$ 94,150	\$ 54,300	\$ 54,800	\$ 57,540	\$ 60,417	\$ 63,438	\$ 66,610
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>							
Equipment Revolving	\$ 10,000	\$ 64,000	\$ 23,000	\$ 60,250	\$ 58,750	\$ 31,000	\$ -
Capital Reserve	\$ 20,000	\$ 20,000	\$ 6,000	\$ 182,642	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billing & Accounting	\$ 39,669	\$ 33,742	\$ 31,900	\$ 29,029	\$ 25,791	\$ 22,157	\$ 23,265
<b>Total Storm Water Utility Expenditures</b>	<b>\$ 221,528</b>	<b>\$ 265,673</b>	<b>\$ 215,226</b>	<b>\$ 433,963</b>	<b>\$ 254,685</b>	<b>\$ 231,808</b>	<b>\$ 210,849</b>
<b>Net Change in Fund Balance</b>	<b>\$ 51,146</b>	<b>\$ (61,889)</b>	<b>\$ (6,366)</b>	<b>\$ (221,946)</b>	<b>\$ (38,428)</b>	<b>\$ (11,226)</b>	<b>\$ 14,145</b>
Beginning Fund Balance	\$ 148,238	\$ 199,384	\$ 137,495	\$ 131,129	\$ (90,817)	\$ (129,246)	\$ (140,472)
<b>Ending Fund Balance</b>	<b>\$ 199,384</b>	<b>\$ 137,495</b>	<b>\$ 131,129</b>	<b>\$ (90,817)</b>	<b>\$ (129,246)</b>	<b>\$ (140,472)</b>	<b>\$ (126,327)</b>
% Reserved	90.00%	51.75%	60.93%	-20.93%	-50.75%	-60.60%	-59.91%

ADD skid steer forestry attachment \$23K.

Beaver Creek Park rip rap & cleanout \$6K.

## A Breakdown of Storm Water Utility

Total Personnel Costs	\$ 57,709	\$ 93,631	\$ 99,526	\$ 104,502	\$ 109,727	\$ 115,214	\$ 120,974
% of Storm Water Utility Expenditures	26.05%	35.24%	46.24%	24.08%	43.08%	49.70%	57.37%



## WASTE WATER UTILITY BUDGET & FORECAST

	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Estimated	FY22 Estimated	FY23 Estimated
Budget Inflation Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Number of Accounts	8,492	8,662	8,835	9,012	9,192	9,376
Gallons Sold	366,756,000	374,091,120	381,572,942	389,204,401	396,988,489	404,928,259
Proposed Rate Increase	5%	3%	1%	1%	1%	1%
Base Rate	\$ 30.03	\$ 30.93	\$ 31.24	\$ 31.55	\$ 31.87	\$ 32.19
Rate/1000 Gallons	\$ 5.41	\$ 5.57	\$ 5.63	\$ 5.68	\$ 5.74	\$ 5.80
<b>Revenues</b>						
Waste Water Sales	\$ 4,460,433	\$ 4,672,148	\$ 4,813,247	\$ 4,958,607	\$ 5,108,357	\$ 5,262,630
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection Fees/Permits	\$ 46,775	\$ 25,000	\$ 35,000	\$ 25,000	\$ 25,000	\$ 25,000
Use of Money	\$ 748	\$ 300	\$ 20,000	\$ 300	\$ 300	\$ 300
Miscellaneous	\$ 1,913	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable/Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Waste Water Utility Revenues</b>	<b>\$ 4,509,869</b>	<b>\$ 4,703,448</b>	<b>\$ 4,874,247</b>	<b>\$ 4,989,907</b>	<b>\$ 5,139,657</b>	<b>\$ 5,293,930</b>
<b>Expenditures</b>						
Budget Inflation Rate		25.29%	15.00%	10.00%	5.00%	5.00%
Personnel Services	\$ 573,973	\$ 773,502	\$ 712,183	\$ 783,401	\$ 822,571	\$ 863,700
Services & Commodities	\$ 626,104	\$ 1,017,475	\$ 1,025,975	\$ 1,128,573	\$ 1,185,001	\$ 1,244,251
Capital	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
<b>Transfers</b>						
Equipment Revolving	\$ 12,000	\$ 87,000	\$ 65,000	\$ 80,000	\$ 84,750	\$ 90,000
Capital Reserve	\$ 205,500	\$ 485,500	\$ 530,388	\$ 565,083	\$ 370,000	\$ 370,000
Revenue Debt	\$ 1,837,468	\$ 1,828,789	\$ 1,725,139	\$ 1,777,283	\$ 1,779,164	\$ 1,780,726
GO Debt	\$ 370,145	\$ 476,400	\$ 472,350	\$ 473,200	\$ 468,800	\$ 469,300
Billing & Accounting	\$ 356,855	\$ 320,546	\$ 303,049	\$ 275,774	\$ 245,015	\$ 210,490
<b>Upcoming Projects</b>						
Sewer Lines & Generator	\$ -	\$ -	\$ -	\$ 71,540	\$ 71,885	\$ 72,159
SW Growth Utilities	\$ -	\$ -	\$ -	\$ -	\$ 281,879	\$ 280,851
Mid/Long Term Projects	\$ -	\$ -	\$ -	\$ 206,550	\$ 206,675	\$ 206,638
<b>Total Waste Water Utility Expenditures</b>	<b>\$ 3,982,045</b>	<b>\$ 4,989,212</b>	<b>\$ 4,884,084</b>	<b>\$ 5,361,404</b>	<b>\$ 5,515,740</b>	<b>\$ 5,588,115</b>
<b>Net Change in Fund Balance</b>	<b>\$ 527,824</b>	<b>\$ (285,764)</b>	<b>\$ (9,837)</b>	<b>\$ (371,497)</b>	<b>\$ (376,083)</b>	<b>\$ (294,186)</b>
Beginning Fund Balance	\$ 3,685,993	\$ 4,213,817	\$ 3,928,053	\$ 3,918,216	\$ 3,546,720	\$ 3,170,636
<b>Ending Fund Balance</b>	<b>\$ 4,213,817</b>	<b>\$ 3,928,053</b>	<b>\$ 3,918,216</b>	<b>\$ 3,546,720</b>	<b>\$ 3,170,636</b>	<b>\$ 2,876,451</b>
% Reserved	105.82%	78.73%	80.22%	66.15%	57.48%	51.47%
Total Personnel Costs	\$ 573,973	\$ 773,502	\$ 712,183	\$ 783,401	\$ 822,571	\$ 863,700
% of Waste Water Utility Expenditures	14.41%	15.50%	14.58%	14.61%	14.91%	15.46%
<b>Debt Service Coverage</b>						
Net Revenue/All Revenue Debt	1.80	1.59	1.72	1.66	1.69	1.72
Required Coverage	1.20	1.20	1.20	1.20	1.20	1.20
Desired Coverage	1.25	1.25	1.25	1.25	1.25	1.25
Difference (Actual vs. Required)	0.60	0.39	0.52	0.46	0.49	0.52

ANNUAL set-aside for membrane replacement \$181K, west trunk sewer repair \$80K, & manhole rehab \$70K.  
 REPLACE mobile climate control AC unit \$25K.  
 SEWER MAIN preservation pilot project \$175K.

FY24 Estimated	FY25 Estimated	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated	FY30 Estimated
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
9,563	9,755	9,950	10,149	10,352	10,559	10,770
413,026,824	421,287,361	429,713,108	438,307,370	447,073,517	456,014,988	465,135,288
0%	0%	0%	0%	0%	0%	0%
\$ 32.19	\$ 32.19	\$ 32.19	\$ 32.19	\$ 32.19	\$ 32.19	\$ 32.19
\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80
\$ 5,367,882	\$ 5,475,240	\$ 5,584,745	\$ 5,696,439	\$ 5,810,368	\$ 5,926,576	\$ 6,045,107
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,399,182	\$ 5,506,540	\$ 5,616,045	\$ 5,727,739	\$ 5,841,668	\$ 5,957,876	\$ 6,076,407
5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
\$ 906,885	\$ 952,229	\$ 999,841	\$ 1,049,833	\$ 1,102,324	\$ 1,157,441	\$ 1,215,313
\$ 1,306,464	\$ 1,371,787	\$ 1,440,376	\$ 1,512,395	\$ 1,588,015	\$ 1,667,416	\$ 1,750,786
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
\$ 370,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
\$ 1,782,472	\$ 1,785,516	\$ 1,786,354	\$ 1,789,735	\$ 1,557,153	\$ 1,575,477	\$ 1,576,119
\$ 469,600	\$ 469,650	\$ 469,450	\$ 139,050	\$ -	\$ -	\$ -
\$ 221,015	\$ 232,065	\$ 243,669	\$ 255,852	\$ 268,645	\$ 282,077	\$ 296,181
\$ 72,367	\$ 72,484	\$ 70,819	\$ 70,787	\$ 72,339	\$ 72,044	\$ 71,651
\$ 283,131	\$ 281,670	\$ 283,449	\$ 281,415	\$ 282,567	\$ 283,308	\$ 283,670
\$ 206,438	\$ 206,438	\$ 206,438	\$ 206,438	\$ 206,438	\$ 206,438	\$ 206,438
\$ 5,693,372	\$ 5,846,839	\$ 5,975,396	\$ 5,780,505	\$ 5,552,481	\$ 5,719,200	\$ 5,875,158
\$ (294,190)	\$ (340,299)	\$ (359,351)	\$ (52,765)	\$ 289,187	\$ 238,675	\$ 201,249
\$ 2,876,451	\$ 2,582,261	\$ 2,241,962	\$ 1,882,610	\$ 1,829,845	\$ 2,119,032	\$ 2,357,708
\$ 2,582,261	\$ 2,241,962	\$ 1,882,610	\$ 1,829,845	\$ 2,119,032	\$ 2,357,708	\$ 2,558,957
45.36%	38.34%	31.51%	31.66%	38.16%	41.22%	43.56%
\$ 906,885	\$ 952,229	\$ 999,841	\$ 1,049,833	\$ 1,102,324	\$ 1,157,441	\$ 1,215,313
15.93%	16.29%	16.73%	18.16%	19.85%	20.24%	20.69%
1.72	1.71	1.71	1.70	1.93	1.90	1.97
1.20	1.20	1.20	1.20	1.20	1.20	1.20
1.25	1.25	1.25	1.25	1.25	1.25	1.25
0.52	0.51	0.51	0.50	0.73	0.70	0.77

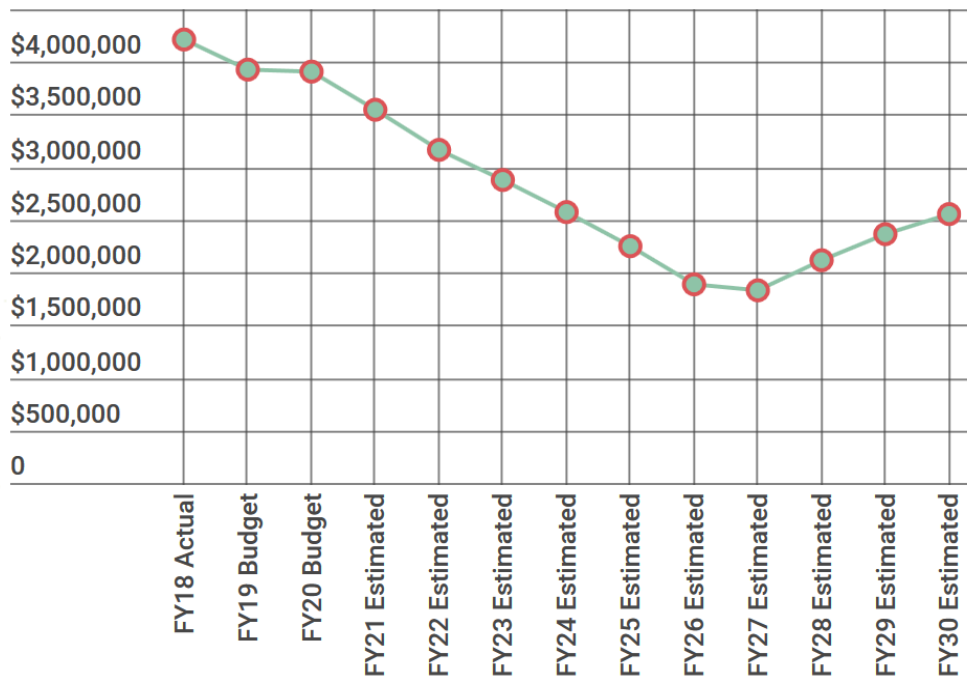
REPLACE gator utility vehicle \$15K and  
pickup truck \$40K.  
ADD jetter nozzle \$10K.

ADD accounting software  
\$50K (+ Water \$50K & Admin  
\$50K).

## MONTHLY WASTE WATER COSTS BASED ON USAGE

		FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Consumption in Gallons	3,000	\$ 40.85	\$ 42.08	\$ 42.50	\$ 42.92	\$ 43.35	\$ 43.78	\$ 43.78	\$ 43.78	\$ 43.78	\$ 43.78	\$ 43.78	\$ 43.78	\$ 43.78
	5,000	\$ 51.67	\$ 53.22	\$ 53.75	\$ 54.29	\$ 54.83	\$ 55.38	\$ 55.38	\$ 55.38	\$ 55.38	\$ 55.38	\$ 55.38	\$ 55.38	\$ 55.38
	8,000	\$ 67.90	\$ 69.94	\$ 70.64	\$ 71.34	\$ 72.06	\$ 72.78	\$ 72.78	\$ 72.78	\$ 72.78	\$ 72.78	\$ 72.78	\$ 72.78	\$ 72.78
	11,000	\$ 84.13	\$ 86.65	\$ 87.52	\$ 88.40	\$ 89.28	\$ 90.17	\$ 90.17	\$ 90.17	\$ 90.17	\$ 90.17	\$ 90.17	\$ 90.17	\$ 90.17
	15,000	\$ 105.77	\$ 108.94	\$ 110.03	\$ 111.13	\$ 112.24	\$ 113.37	\$ 113.37	\$ 113.37	\$ 113.37	\$ 113.37	\$ 113.37	\$ 113.37	\$ 113.37
	3,000		\$ 1.23	\$ 0.42	\$ 0.42	\$ 0.43	\$ 0.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5,000		\$ 1.55	\$ 0.53	\$ 0.54	\$ 0.54	\$ 0.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	8,000		\$ 2.04	\$ 0.70	\$ 0.71	\$ 0.71	\$ 0.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	11,000		\$ 2.52	\$ 0.87	\$ 0.88	\$ 0.88	\$ 0.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	15,000		\$ 3.17	\$ 1.09	\$ 1.10	\$ 1.11	\$ 1.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3,000		\$ 14.71	\$ 5.05	\$ 5.10	\$ 5.15	\$ 5.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5,000		\$ 18.60	\$ 6.39	\$ 6.45	\$ 6.51	\$ 6.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	8,000		\$ 24.44	\$ 8.39	\$ 8.48	\$ 8.56	\$ 8.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	11,000		\$ 30.29	\$ 10.40	\$ 10.50	\$ 10.61	\$ 10.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	15,000		\$ 38.08	\$ 13.07	\$ 13.20	\$ 13.34	\$ 13.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## WASTE WATER FUND BALANCE PROJECTION







## WATER UTILITY BUDGET & FORECAST

	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Estimated	FY22 Estimated
<b>Budget Inflation Rate</b>		2.00%	2.00%	2.00%	2.00%
Number of Accounts	8,745	8,920	9,098	9,280	9,466
Gallons Sold	369,829,000	377,225,580	384,770,092	392,465,493	400,314,803
<b>Proposed Rate Increase</b>	5%	3.5%	3%	3%	3%
Base Rate	\$ 15.57	\$ 16.11	\$ 16.60	\$ 17.10	\$ 17.61
Rate/1000 Gallons	\$ 6.29	\$ 6.51	\$ 6.71	\$ 6.91	\$ 7.11
<b>Revenues</b>					
Water Sales	\$ 3,348,619	\$ 3,563,881	\$ 3,740,166	\$ 3,925,370	\$ 4,119,946
Sales Tax	\$ 215,449	\$ 213,275	\$ 224,410	\$ 235,522	\$ 247,197
Connection Fees/Permits	\$ 172,712	\$ 120,000	\$ 108,000	\$ 108,000	\$ 108,000
Use of Money	\$ 869	\$ 400	\$ 2,000	\$ -	\$ -
Miscellaneous	\$ 4,051	\$ 500	\$ 500	\$ 500	\$ 500
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable/Payable	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Water Utility Revenues</b>	<b>\$ 3,741,700</b>	<b>\$ 3,898,056</b>	<b>\$ 4,075,076</b>	<b>\$ 4,269,392</b>	<b>\$ 4,475,643</b>
<b>Expenditures</b>					
<b>Budget Inflation Rate</b>		1.27%	4.49%	5.00%	5.00%
Personnel Services	\$ 545,101	\$ 661,561	\$ 669,961	\$ 703,459	\$ 738,632
Services & Commodities	\$ 1,247,587	\$ 1,227,565	\$ 1,315,832	\$ 1,381,624	\$ 1,450,705
Capital	\$ 1,908	\$ -	\$ 50,000	\$ -	\$ -
<b>Transfers</b>					
Equipment Revolving	\$ 173,356	\$ 237,000	\$ 130,000	\$ 29,500	\$ 75,000
Capital Reserve	\$ 300,000	\$ 80,000	\$ 165,000	\$ 325,235	\$ 83,750
Revenue Debt	\$ 824,409	\$ 969,285	\$ 1,034,275	\$ 1,725,555	\$ 1,524,255
GO Debt	\$ 388,738	\$ 390,900	\$ 393,350	\$ 320,600	\$ 319,800
Billing & Accounting	\$ 356,855	\$ 320,546	\$ 303,049	\$ 275,774	\$ 245,015
<b>Upcoming Projects</b>					
SW Growth Utilities	\$ -	\$ -	\$ -	\$ -	\$ 143,603
Control Building & Maintenance Facility Addition	\$ -	\$ -	\$ -	\$ -	\$ -
Plant Expansion & Well(s)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Water Utility Expenditures</b>	<b>\$ 3,837,954</b>	<b>\$ 3,886,857</b>	<b>\$ 4,061,467</b>	<b>\$ 4,761,747</b>	<b>\$ 4,580,760</b>
<b>Net Change in Fund Balance</b>	<b>\$ (96,254)</b>	<b>\$ 11,199</b>	<b>\$ 13,609</b>	<b>\$ (492,354)</b>	<b>\$ (105,117)</b>
Beginning Fund Balance	\$ 1,596,245	\$ 1,499,991	\$ 1,511,190	\$ 1,524,799	\$ 1,032,445
<b>Ending Fund Balance</b>	<b>\$ 1,499,991</b>	<b>\$ 1,511,190</b>	<b>\$ 1,524,799</b>	<b>\$ 1,032,445</b>	<b>\$ 927,328</b>
% Reserved	39.08%	38.88%	37.54%	21.68%	20.24%
<b>Total Personnel Costs</b>	<b>\$ 545,101</b>	<b>\$ 661,561</b>	<b>\$ 669,961</b>	<b>\$ 703,459</b>	<b>\$ 738,632</b>
<b>% of Water Utility Expenditures</b>	<b>14.20%</b>	<b>17.02%</b>	<b>16.50%</b>	<b>14.77%</b>	<b>16.12%</b>
<b>Debt Service Coverage</b>					
Net Revenue/All Revenue Debt	2.36	2.07	1.97	1.27	1.50
Required Coverage	1.20	1.20	1.20	1.20	1.20
Desired Coverage	1.25	1.25	1.25	1.25	1.25
Difference (Actual vs. Required)	1.16	0.87	0.77	0.07	0.30

**ANNUAL** set-aside for membrane replacement \$80K and hydrants \$70K.  
**MAINTAIN** tower #3 with spot work on interior \$15K.

22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
ad	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
6	9,655	9,848	10,045	10,246	10,451	10,660	10,873	11,091
3	408,321,099	416,487,521	424,817,272	433,313,617	441,979,890	450,819,487	459,835,877	469,032,595
%	3%	2%	2%	2%	2%	2%	2%	0%
1	\$ 18.14	\$ 18.50	\$ 18.87	\$ 19.25	\$ 19.63	\$ 20.03	\$ 20.43	\$ 20.43
1	\$ 7.33	\$ 7.47	\$ 7.62	\$ 7.78	\$ 7.93	\$ 8.09	\$ 8.25	\$ 8.25
6	\$ 4,324,367	\$ 4,495,840	\$ 4,674,240	\$ 4,859,847	\$ 5,052,953	\$ 5,253,860	\$ 5,462,884	\$ 5,570,541
7	\$ 259,462	\$ 269,750	\$ 280,454	\$ 291,591	\$ 303,177	\$ 315,232	\$ 327,773	\$ 334,232
0	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000
\$	-	-	-	-	-	-	-	-
0	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
\$	-	-	-	-	-	-	-	-
\$	-	-	-	-	-	-	-	-
3	\$ 4,692,329	\$ 4,874,090	\$ 5,063,194	\$ 5,259,938	\$ 5,464,630	\$ 5,677,591	\$ 5,899,157	\$ 6,013,274
%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
2	\$ 775,564	\$ 814,342	\$ 855,059	\$ 897,812	\$ 942,702	\$ 989,838	\$ 1,039,329	\$ 1,091,296
5	\$ 1,523,240	\$ 1,599,402	\$ 1,679,372	\$ 1,763,341	\$ 1,851,508	\$ 1,944,083	\$ 2,041,287	\$ 2,143,352
\$	-	-	-	-	-	-	-	-
0	\$ 39,000	\$ 152,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
0	\$ 280,000	\$ 280,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
5	\$ 1,501,168	\$ 1,272,818	\$ 1,601,848	\$ 1,603,588	\$ 1,653,760	\$ 1,654,160	\$ 1,654,020	\$ 1,654,020
0	\$ 243,900	\$ 249,400	\$ 249,700	\$ 249,900	\$ -	\$ -	\$ -	\$ -
5	\$ 210,490	\$ 221,015	\$ 232,065	\$ 243,669	\$ 255,852	\$ 268,645	\$ 282,077	\$ 296,181
3	\$ 143,103	\$ 144,542	\$ 143,792	\$ 144,943	\$ 143,863	\$ 144,653	\$ 143,165	\$ 143,561
\$	-	-	\$ 159,671	\$ 159,114	\$ 160,715	\$ 159,880	\$ 161,161	\$ 159,595
\$	-	-	-	-	-	-	\$ 359,884	\$ 359,884
0	\$ 4,716,465	\$ 4,733,519	\$ 5,126,507	\$ 5,267,367	\$ 5,213,400	\$ 5,366,259	\$ 5,885,924	\$ 6,052,889
7)	\$ (24,135)	\$ 140,571	\$ (63,313)	\$ (7,429)	\$ 251,230	\$ 311,333	\$ 13,233	\$ (39,615)
5	\$ 927,328	\$ 903,192	\$ 1,043,763	\$ 980,450	\$ 973,021	\$ 1,224,251	\$ 1,535,584	\$ 1,548,817
8	\$ 903,192	\$ 1,043,763	\$ 980,450	\$ 973,021	\$ 1,224,251	\$ 1,535,584	\$ 1,548,817	\$ 1,509,202
%	19.15%	22.05%	19.13%	18.47%	23.48%	28.62%	26.31%	24.93%
2	\$ 775,564	\$ 814,342	\$ 855,059	\$ 897,812	\$ 942,702	\$ 989,838	\$ 1,039,329	\$ 1,091,296
%	16.44%	17.20%	16.68%	17.04%	18.08%	18.45%	17.66%	18.03%
0	1.59	1.93	1.58	1.62	1.61	1.66	1.40	1.38
0	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
5	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
0	0.39	0.73	0.38	0.42	0.41	0.46	0.20	0.18

REPLACE skid steer and trailer \$80K and service body truck \$50K.

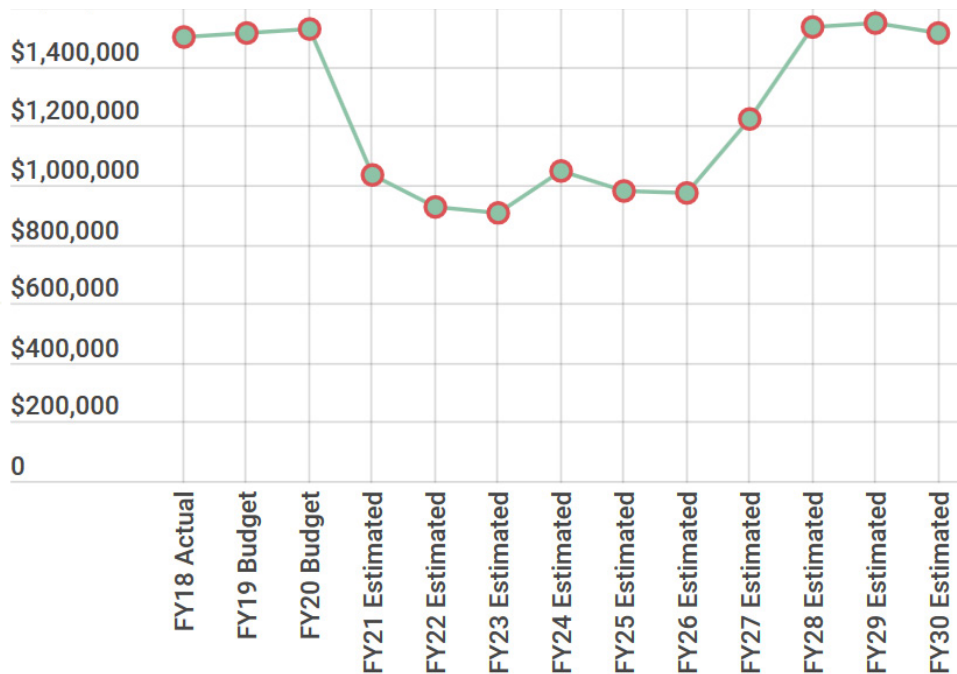
ADD accounting software \$50K (+ Waste Water \$50K & Admin \$50K).

ADD one (1) FT Water Operator - Lab & Safety.

## MONTHLY WATER COSTS BASED ON USAGE

		FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Consumption in Gallons	3,000	\$ 28.15	\$ 29.14	\$ 30.01	\$ 30.91	\$ 31.84	\$ 32.79	\$ 33.45	\$ 34.12	\$ 34.80	\$ 35.50	\$ 36.20	\$ 36.93	\$ 36.93
	5,000	\$ 40.73	\$ 42.16	\$ 43.42	\$ 44.72	\$ 46.06	\$ 47.45	\$ 48.40	\$ 49.36	\$ 50.35	\$ 51.36	\$ 52.38	\$ 53.43	\$ 53.43
	8,000	\$ 59.60	\$ 61.69	\$ 63.54	\$ 65.44	\$ 67.41	\$ 69.43	\$ 70.82	\$ 72.23	\$ 73.68	\$ 75.15	\$ 76.65	\$ 78.19	\$ 78.19
	11,000	\$ 78.47	\$ 81.22	\$ 83.65	\$ 86.16	\$ 88.75	\$ 91.41	\$ 93.24	\$ 95.10	\$ 97.00	\$ 98.94	\$ 100.92	\$ 102.94	\$ 102.94
	15,000	\$ 103.63	\$ 107.26	\$ 110.47	\$ 113.79	\$ 117.20	\$ 120.72	\$ 123.13	\$ 125.60	\$ 128.11	\$ 130.67	\$ 133.28	\$ 135.95	\$ 135.95
	3,000		\$ 0.99	\$ 0.87	\$ 0.90	\$ 0.93	\$ 0.96	\$ 0.66	\$ 0.67	\$ 0.68	\$ 0.70	\$ 0.71	\$ 0.72	\$ -
	5,000		\$ 1.43	\$ 1.26	\$ 1.30	\$ 1.34	\$ 1.38	\$ 0.95	\$ 0.97	\$ 0.99	\$ 1.01	\$ 1.03	\$ 1.05	\$ -
	8,000		\$ 2.09	\$ 1.85	\$ 1.91	\$ 1.96	\$ 2.02	\$ 1.39	\$ 1.42	\$ 1.44	\$ 1.47	\$ 1.50	\$ 1.53	\$ -
	11,000		\$ 2.75	\$ 2.44	\$ 2.51	\$ 2.58	\$ 2.66	\$ 1.83	\$ 1.86	\$ 1.90	\$ 1.94	\$ 1.98	\$ 2.02	\$ -
	15,000		\$ 3.63	\$ 3.22	\$ 3.31	\$ 3.41	\$ 3.52	\$ 2.41	\$ 2.46	\$ 2.51	\$ 2.56	\$ 2.61	\$ 2.67	\$ -
Additional Water Cost/Year	3,000	\$ 11.82	\$ 10.49	\$ 10.80	\$ 11.13	\$ 11.46	\$ 7.87	\$ 8.03	\$ 8.19	\$ 8.35	\$ 8.52	\$ 8.69	\$ -	\$ -
	5,000	\$ 17.11	\$ 15.18	\$ 15.63	\$ 16.10	\$ 16.58	\$ 11.39	\$ 11.61	\$ 11.85	\$ 12.08	\$ 12.33	\$ 12.57	\$ -	\$ -
	8,000	\$ 25.03	\$ 22.21	\$ 22.87	\$ 23.56	\$ 24.27	\$ 16.66	\$ 17.00	\$ 17.34	\$ 17.68	\$ 18.04	\$ 18.40	\$ -	\$ -
	11,000	\$ 32.96	\$ 29.24	\$ 30.12	\$ 31.02	\$ 31.95	\$ 21.94	\$ 22.38	\$ 22.82	\$ 23.28	\$ 23.75	\$ 24.22	\$ -	\$ -
	15,000	\$ 43.52	\$ 38.61	\$ 39.77	\$ 40.96	\$ 42.19	\$ 28.97	\$ 29.55	\$ 30.14	\$ 30.75	\$ 31.36	\$ 31.99	\$ -	\$ -

## WATER FUND BALANCE PROJECTION







# Capital Projects



# CIP

North Liberty's Five-Year  
Capital Improvements Plan



**FY 2020 - FY 2024**

updated February 13, 2019

## CAPITAL IMPROVEMENTS PLAN - FY20

Department	Project ID#	Category	Project Type	Project Name	Phase or Frequency	Referenced Plan	Project Description
Fire	20FIRE01	FLEET	Replacement	Pumper Truck	One-time		Replace 1992 engine.
	20FIRE02	FLEET	Replacement	Tanker Truck	One-time		Replace 2008 tanker truck.
Parks	20PARK01	FLEET	Replacement	Pick-up Truck	One-time		Replace 2006 Ford 1-ton truck with stainless steel dump.
	20PARK02	FLEET	New Purchase	Zero-Turn Mower	One-time		Add a Toro 7500 D-series 96" mower.
	20PARK03	PARK	New Construction	Centennial Park - Road	One-time	Park 2018 Priority 1	Complete the park road.
	20PARK04	PARK	New Construction	Centennial Park - Small Shelter	One-time	Park 2018 Priority 1	Construct a small shelter.
	20PARK05	PARK	New Construction	Centennial Park - Tot Lot	One-time	Park 2018 Priority 1	Construct tot lot for ages 2-5.
	20PARK06	PARK	New Construction	Community Center	One-time	Park 2018 Priority 1	Install concrete border around playground with ADA ramp and trail connection.
	20PARK07	PARK	Improvement	Dog Park	One-time	Park 2018 Priority 1	Improve the property by grading & seeding, as well as adding fencing & parking.
	20PARK08	PARK	Improvement	Signage	One-time	Park 2018 Priority 1	Install monument signs at the following parks: Creekside Park, Goose Lake, Beaver Creek Park, and Parkview.
	20PARK09	TRAIL	New Construction	Trail Lighting	Ongoing	Park 2018 Priority 1	Install LED trail lighting at various locations.
Police	20POLC01	FLEET	Replacement	Patrol Cars (2)	Ongoing		Replace two (2) patrol cars (204 & 209), including related equipment.
Recreation & Aquatics	20RECR01	EQUIPMENT	Replacement	Exercise Equipment	Ongoing		Annual designation of funds to replace cardio & weight exercise equipment at Community Center.
	20RECR02	FACILITY	Maintenance/Cleaning	Community Center	Ongoing		Annual designation of funds to improve and maintain the Community Center facility. Painting of the interior and parking lot resurface.
Social Services	20SERV01	FACILITY	New Construction	Crisis Intervention Facility	1 of 2		Contribution to the capital cost of a joint community detoxification and crisis stabilization facility.
Stormwater	20STOR01	CREEK/POND	Maintenance/Cleaning	Beaver Creek Park	One-time	Park 2018 Priority 2	Clean out creek and install rip rap rock.
	20STOR02	CREEK/POND	Improvement	Muddy Creek	One-time	Park 2018 Priority 1	Muddy Creek stabilization in Parkview Neighborhood Park.
	20STOR03	EQUIPMENT	New Purchase	Skid Steer Forestry Attachment	One-time		Add forestry attachment for the skid steer, used to clean up overgrown waterways.
	20STOR04	STREET	Improvement	West Penn Street & Liberty Way	Ongoing		Improve storm water drainage to prevent street flooding.

## JULY 1, 2019 - JUNE 30, 2020

TOTALS	General Fund	Sewer Fund	Storm Sewer Fund	Water Fund	General Obligation (GO) Bond	Tax Increment Financing (TIF) Bond	Revenue Bond	Hotel/Motel Fund	Road Use Tax Fund	State Funds	Federal Funds	Other Sources
\$ 9,370,588	\$ 276,200	\$ 595,388	\$ 29,000	\$ 295,000	\$ 3,269,678	\$ 3,280,000	\$ -	\$ 41,000	\$ 329,000	\$ -	\$ -	\$ 1,255,322
\$ 700,000					\$ 494,678							General Fund Reserve = \$ 205,322
\$ 300,000												General Fund Reserve = \$ 300,000
\$ 57,000	\$ 57,000											
\$ 32,000	\$ 32,000											
\$ 620,000						\$ 620,000						
\$ 80,000						\$ 80,000						
\$ 80,000						\$ 80,000						
\$ 25,000								\$ 25,000				
\$ 100,000					\$ 100,000							
\$ 16,000								\$ 16,000				
\$ 100,000					\$ 100,000							
\$ 81,200	\$ 81,200											
\$ 40,000	\$ 40,000											
\$ 66,000	\$ 66,000											
\$ 250,000												General Fund Reserve = \$ 250,000
\$ 6,000			\$ 6,000									
\$ 150,000					\$ 150,000							
\$ 23,000			\$ 23,000									
\$ 125,000					\$ 125,000							



## CAPITAL IMPROVEMENTS PLAN - FY20

Department	Project ID#	Category	Project Type	Project Name	Phase or Frequency	Referenced Plan	Project Description
Streets	20STRE01	EQUIPMENT	New Purchase	Tractor Snow Attachments	One-time		Add front and rear snow removal blades for John Deere 5115 tractor.
	20STRE02	EQUIPMENT	New Purchase	Salt Conveyor	One-time		Add conveyor to fill salt building and maximize storage volume.
	20STRE03	EQUIPMENT	New Purchase	Temperature Sensor Attachment	One-time		Add roadway temperature sensor for winter snow removal.
	20STRE04	EQUIPMENT	New Purchase	Utility Trailer	One-time		Add trailer to be used to move skid steer and mini-excavator.
	20STRE05	FLEET	Replacement	Crane Truck	One-time		Replace 2006 Ford F-250 crane truck with 1-ton crane truck with snowplow.
	20STRE06	FLEET	New Purchase	Mini Excavator	One-time		Add mini excavator with attachments to equipment fleet.
	20STRE07	FLEET	New Purchase	Track Skid Steer	One-time		Add track skid steer to fleet.
	20STRE08	STREET	Improvement	St Andrews Drive	One-time		Reconstruct St Andrews Drive from South Jones Boulevard to Kansas Avenue.
	20STRE09	STREET	Improvement	West Forevergreen Road	2 of 2		Reconstruct W. Forevergreen Road, from Jones Boulevard to Covered Bridge Road. This is a two-phase project in conjunction with the IDOT; IDOT will initially fund the project and the City will reimburse the IDOT once the project is completed; it is anticipated the first payment due will be in FY 22.
Waste Water	20WAST01	EQUIPMENT	New Purchase	Jetter Nozzle	One-time		Add jetter nozzle for eliminating tuberculation, roots, and debris in sewers.
	20WAST02	FACILITY	Replacement	Mobile Climate Control (MCC) Air Conditioning Unit	One-time		Replace the existing 1.5 ton MCC AC unit with a new 2.5 ton unit.
	20WAST03	FACILITY	New Construction	Sewer Main Preservation Pilot Project	One-time		Construct buildings and enclose electrical boxes and prep for oxygen generators or alternative at West Lake and Progress Park lift stations.
	20WAST04	FLEET	Replacement	Gator Utility Vehicle	One-time		Replace 2008 John Deere Gator.
	20WAST05	FLEET	Replacement	Pickup Truck	One-time		Replace 2009 Ford F-150 with 4-door pickup truck.
	20WAST06	SYSTEM	Improvement	Manhole Rehabilitation	Ongoing		Rehabilitate aging and deteriorated manholes as needed to avoid infiltration of ground water.
	20WAST07	SYSTEM	Replacement	Membrane Train Cassettes	Ongoing		Annual designation of funds to replace the 12 GE membrane train cassettes in the membrane bioreactor (MBR) plant. The membranes have a life expectancy of 10 years. Will be replaced in April 2020.
	20WAST08	SYSTEM	Improvement	West Trunk Sewer Repair	Ongoing		Annual designation of funds to line the west trunk sewer with a repairing and protective coating.
Water	20WATR01	FLEET	Replacement	Service Body Truck	One-time		Purchase 1-ton service truck and body to replace 2008 Chevy K-3500.
	20WATR02	FLEET	Replacement	Skid Steer and Trailer	One-time		Purchase new skid steer and 10,000 lb. trailer to replace existing units.
	20WATR03	SYSTEM	Replacement	Membrane Train Modules	Ongoing		Annual designation of funds to replace the Harn membrane train modules in the water plant. The membranes have a life expectancy of 5 years.
	20WATR04	SYSTEM	Replacement	Hydrants	Ongoing		Annual designation of funds to replace 20 fire hydrants.
	20WATR05	SYSTEM	Maintenance/Cleaning	Water Tower #3	One-time		Spot work on interior of Water Tower #3.

**JULY 1, 2019 - JUNE 30, 2020**

[illegible]

## CAPITAL IMPROVEMENTS PLAN - FY21

Department	Project ID#	Category	Project Type	Project Name	Phase or Frequency	Referenced Plan	Project Description
Communications	21COMM01	EQUIPMENT	Replacement	Communications Equipment	Ongoing		Replace laptop and docking station, HD video camera, and camera tripod.
	21COMM02	SYSTEM	New Purchase	Network	One-time		Add 24 TB network storage and off-site redundancy for the communications shared media archive for video, photos, and other files.
Fire	21FIRE01	EQUIPMENT	Replacement	SCBA Compressor & Fill Station	One-time		Replace existing SCBA compressor & fill station.
Parks	21PARK01	EQUIPMENT	Replacement	Small Equipment for Park Maintenance	Ongoing		Annual designation of funds for park maintenance equipment. Add slit seeder, replace Woods 3-point seeder, replace Barreto walk-behind tiller, and replace 2001 6x14 Aluma trailer.
	21PARK02	EQUIPMENT	Replacement	Skid Steer Snow Blower Attachment	Ongoing		Replace Erskine 2410 snow blower attachment for skid steer.
	21PARK03	EQUIPMENT	Replacement	Sprayer/Fertilizer	One-time		Replace Perm Green sprayer/fertilizer machine with Z-Spray Z-Max machine.
	21PARK04	PARK	Maintenance/Cleaning	Beaver Creek Park	One-time	Park 2018 Priority 2	Recondition the two bridges.
	21PARK05	PARK	New Construction	Centennial Park	One-time	Park 2018 Priority 2	Construct pavillion, outdoor performance venue & 5,000 sqft splash pad.
	21PARK06	PARK	Improvement	Fox Run Park	One-time	Park 2018 Priority 2	Replace playground equipment.
	21PARK07	PARK	Improvement	Freedom Park	One-time	Park 2018 Priority 2	Install flag pole with solar lighting.
	21PARK08	TRAIL	New Construction	New Segment - Fox Run Park	One-time	Park 2018	Add concrete border around Fox Run Park playground with ADA ramp.
	21PARK09	TRAIL	New Construction	New Segment - Trails Plan	Ongoing	Trails 2009 Priority 7	Priority 7 on the "Trails Projects" map: #7. South side of East Penn Street north of Penn Meadows Park from existing trail to existing trail.
	21PARK10	TRAIL	New Construction	Trail Lighting	Ongoing	Park 2018 Priority 1	Install LED trail lighting at various locations.
Police	21POLC01	EQUIPMENT	New Purchase	Training Simulator	One-time		Add a Fire Arm Training Simulator (FATS).
	21POLC02	FLEET	Replacement	Drug Task Force Vehicle	One-time		Replace drug task force vehicle.
	21POLC03	FLEET	Replacement	Patrol Cars (3)	Ongoing		Replace three (3) patrol cars (202, 203 & 206), including related equipment.
Recreation & Aquatics	21RECR01	EQUIPMENT	Replacement	Exercise Equipment	Ongoing		Annual designation of funds to replace cardio & weight exercise equipment at Community Center.
	21RECR02	FACILITY	Improvement	Aquatic Center	One-time	Aquatics 2018	Replace Dectron dehumidification system.
	21RECR03	FACILITY	Improvement	Community Center	Ongoing		Annual designation of funds to improve and maintain the Community Center facility. Renovate women's locker room.
	21RECR04	FLEET	Replacement	BASP Van	1 of 4		Replace 15-passenger van with small bus for transportation of before-and-after-school (BASP) students.
Social Services	21SERV01	FACILITY	New Construction	Crisis Intervention Facility	2 of 2		Contribution to the capital cost of a joint community detoxification and crisis stabilization facility. (If funds are available.)

# JULY 1, 2020 - JUNE 30, 2021

TOTALS	General Fund	Sewer Fund	Storm Sewer Fund	Water Fund	General Obligation (GO) Bond	Tax Increment Financing (TIF) Bond	Revenue Bond	Hotel/Motel Fund	Road Use Tax Fund	State Funds	Federal Funds	Other Sources
\$ 17,777,460	\$ 558,750	\$ 645,083	\$ 242,892	\$ 354,735	\$ 490,000	\$ 6,750,000	\$ 4,500,000	\$ 80,000	\$ 260,000	\$ -	\$ 2,576,000	\$ 1,320,000
\$ 14,500	\$ 14,500											
\$ 10,000	\$ 10,000											
\$ 70,000									Fire Department Capital Reserve Fund =			\$ 70,000
\$ 20,000	\$ 20,000											
\$ 15,000	\$ 15,000											
\$ 11,500	\$ 11,500											
\$ 15,000								\$ 15,000				
\$ 3,500,000						\$ 2,750,000				Fundraising & Grants =		\$ 750,000
\$ 8,000								\$ 8,000				
\$ 5,000								\$ 5,000				
\$ 52,000								\$ 52,000				
\$ 140,000					\$ 140,000							
\$ 100,000					\$ 100,000							
\$ 60,000	\$ 60,000											
\$ 24,000	\$ 24,000											
\$ 150,000	\$ 150,000											
\$ 45,000	\$ 45,000											
\$ 500,000					\$ 250,000					General Fund Reserve =		\$ 250,000
\$ 50,000	\$ 50,000											
\$ 30,000	\$ 30,000											
\$ 250,000										General Fund Reserve =		\$ 250,000

## CAPITAL IMPROVEMENTS PLAN - FY21

Department	Project ID#	Category	Project Type	Project Name	Phase or Frequency	Referenced Plan	Project Description
Stormwater	21STOR01	FLEET	Replacement	Dump Truck	One-time		Replace 2006 Ford 1-ton truck with stainless steel dump.
	21STOR02	FLEET	Replacement	Zero Turn Mower (3)	One-time		Replace three (3) John Deere Z997R zero-turn mowers.
	21STOR03	FLEET	Replacement	Wide Area Mower	One-time		Replace Jacobsen HR700 wide area mower.
Streets	21STRE01	EQUIPMENT	New Purchase	Tractor Snow Attachments	One-time		Add front and rear snow removal blades for John Deere 5115 tractor.
	21STRE02	FLEET	Replacement	Bucket Truck	One-time		Replace 2000 Freightliner FL-70 bucket truck.
	21STRE03	FLEET	Replacement	Pickup Truck	One-time		Replace 2005 Ford F-150 with 1-ton service body truck.
	21STRE04	STREET	Improvement	Ranshaw Way (HWY 965)	Phase 5		Improve Ranshaw Way (HWY 965) with full build out between Zeller Street and Golfview Drive, including trails and landscaping.
Waste Water	21WAST01	FACILITY	New Construction	Equipment Storage Building	One-time		Build heated storage for equipment.
	21WAST02	FACILITY	Replacement	Stainless Steel Piping	One-time		Replace hoses with stainless steel air diffuser piping.
	21WAST03	FLEET	Replacement	Pickup Truck	One-time		Replace 2008 Ford F-250 pickup truck.
	21WAST04	FLEET	Replacement	Zero Turn Mower	One-time		Replace 2015 zero turn mower.
	21WAST05	SYSTEM	Improvement	Manhole Rehabilitation	Ongoing		Rehabilitate aging and deteriorated manholes as needed to avoid infiltration of ground water.
	21WAST06	SYSTEM	Replacement	Membrane Train Cassettes	Ongoing		Annual designation of funds to replace the 12 GE membrane train cassettes in the membrane bioreactor (MBR) plant. The membranes have a life expectancy of 10 years.
	21WAST07	SYSTEM	Rehabilitation	West Trunk Sewer Repair	Ongoing		Annual designation of funds to line the west trunk sewer with a repairing and protective coating.
Water	21WATR01	EQUIPMENT	New Purchase	Light Tower/Portable Generator	One-time		Add light tower/portable generator for use on excavation sites.
	21WATR02	SYSTEM	Replacement	Membrane Train Modules	Ongoing		Annual designation of funds to replace the Harn membrane train modules in the water plant. The membranes have a life expectancy of 5 years.
	21WATR03	SYSTEM	Improvement	Water Main Loop	One-time		Connect 8" water main from 230th Street to Highway 965.
	21WATR04	SYSTEM	Replacement	Hydrants	Ongoing		Annual designation of funds to replace 20 fire hydrants.
Combination Public Works	21WORK01	EQUIPMENT	New Purchase - streets & water	Aerial Lift Trailer	One-time		Add a trailer specifically for aerial lift transport.
	21WORK02	SYSTEM	Improvement - sewer, streets, waste & water	GIS Application for sanitary and storm sewer systems	Ongoing		Add new utility GIS mapping for sanitary sewer, storm sewer, and water networks.
	21WORK03	SYSTEM	New Construction - waste & water	SW Growth Area Utility Improvements	One-time		Construction of new city services to the SW corridor, including water mains and gravity sanitary sewer, covering 675 acres.



## JULY 1, 2020 - JUNE 30, 2021

TOTALS	General Fund	Sewer Fund	Storm Sewer Fund	Water Fund	General Obligation (GO) Bond	Tax Increment Financing (TIF) Bond	Revenue Bond	Hotel/Motel Fund	Road Use Tax Fund	State Funds	Federal Funds	Other Sources
\$ 17,777,460	\$ 558,750	\$ 645,083	\$ 242,892	\$ 354,735	\$ 490,000	\$ 6,750,000	\$ 4,500,000	\$ 80,000	\$ 260,000	\$ -	\$ 2,576,000	\$ 1,320,000
\$ 65,000	\$ 48,750		\$ 16,250									
\$ 39,000	\$ 30,000		\$ 9,000									
\$ 70,000	\$ 35,000		\$ 35,000									
\$ 25,000								\$ 25,000				
\$ 150,000								\$ 150,000				
\$ 70,000								\$ 70,000				
\$ 6,576,000						\$ 4,000,000					\$ 2,576,000	
\$ 75,000		\$ 75,000										
\$ 15,000		\$ 15,000										
\$ 65,000		\$ 65,000										
\$ 15,000		\$ 15,000										
\$ 70,000		\$ 70,000										
\$ 220,000		\$ 220,000										
\$ 80,000		\$ 80,000										
\$ 14,500				\$ 14,500								
\$ 80,000				\$ 80,000								
\$ 113,600				\$ 113,600								
\$ 70,000				\$ 70,000								
\$ 45,000	\$ 15,000			\$ 15,000				\$ 15,000				
\$ 349,360		\$ 105,083	\$ 182,642	\$ 61,635								
\$ 4,500,000						\$ 4,500,000						

## CAPITAL IMPROVEMENTS PLAN - FY22

Department	Project ID#	Category	Project Type	Project Name	Phase or Frequency	Referenced Plan	Project Description
Administration	22ADMN01	FACILITY	New Construction	Administrative Campus	Phase 2 - City Hall Addition		Design and construct a new City Hall to accommodate administration, billing, building, communications, planning, human resources and City Council chambers. Includes addition to Police Headquarters.
Communications	22COMM01	EQUIPMENT	Replacement	Communications Equipment	Ongoing		Replace HD video camera and camera tripod.
	22COMM02	SYSTEM	Replacement	Server	One-time		Replace the playback server for video, which runs 24/7 and drives the digital signage program.
Fire	22FIRE01	FLEET	Replacement	Grass Fire Truck	One-time		Replace 2006 Alexis grass truck.
Parks	22PARK01	EQUIPMENT	Replacement	Skid Steer Auger Attachment	One-time		Replace 2000 McMillen auger and bits for skid steer.
	22PARK02	FLEET	Replacement	Ballfield Machine	One-time		Replace John Deere X748 ballfield machine.
	22PARK03	FLEET	Replacement	Gator Utility Vehicle	One-time		Replace John Deere XUV 825i Gator Utility Vehicle.
	22PARK04	FLEET	Replacement	Snow Removal Tractors (2)	One-time		Replace (2) John Deere 1565 snow removal machines.
	22PARK05	PARK	New Construction	Babe Ruth Field	One-time	Park 2018 Priority 1	Upgrade or replace restrooms/concessions/storage building (possible joint project with field users).
	22PARK06	PARK	Improvement	Penn Meadows Park	One-time	Park 2018 Priority 2	Install a steel roof on south and middle shelters.
	22PARK07	TRAIL	New Construction	New Segment - Penn Meadows	One-time	Park 2018 Priority 2	Install concrete border with ADA ramp and sidewalk connection in the middle play area of Penn Meadows.
	22PARK08	TRAIL	New Construction	New Segment - Trails Plan	Ongoing	Trails 2009 Priority 9	Priority 9 on the "Trails Projects" map: #9. South side of West Zeller Street from Quail Ridge Park east to Ranshaw Way/HWY 965. Decide whether 6' to 8' is feasible
	22PARK09	TRAIL	New Construction	Trail Lighting	Ongoing	Park 2018 Priority 1	Install LED trail lighting at various locations.
Police	22POLC01	FLEET	Replacement	Patrol Cars (3)	Ongoing		Replace three (3) patrol cars (201, 207 & 213), including related equipment.
	22POLC02	FLEET	New Purchase	Administrative Vehicle	One-time		Add administrative vehicle.
Recreation & Aquatics	22RECR01	EQUIPMENT	Replacement	Exercise Equipment	Ongoing		Annual designation of funds to replace cardio & weight exercise equipment at Community Center.
	22RECR02	FACILITY	Improvement	Community Center	Ongoing		Annual designation of funds to improve and maintain the Community Center facility. Project yet to be determined.
	22RECR03	FACILITY	Replacement	Community Center Boiler	4 of 4		Replace the four Community Center boilers.
	22RECR04	FLEET	Replacement	BASP Van	2 of 4		Replace 15-passenger van for transportation of before-and-after-school (BASP) students.
Stormwater	22STOR01	FLEET	Replacement	Pickup Truck	One-time		Replace 2007 Nissan 1/2-ton pickup.



## CAPITAL IMPROVEMENTS PLAN - FY22

Department	Project ID#	Category	Project Type	Project Name	Phase or Frequency	Referenced Plan	Project Description
Streets	22STRE01	EQUIPMENT	New Purchase	Dirt Finisher/Pulverizer	One-time		Add dirt finisher to prepare soil for seeding.
	22STRE02	EQUIPMENT	New Purchase	Mobile Message Board	One-time		Add mobile message board and trailer to display information.
	22STRE03	FLEET	New Purchase	Dump Truck	One-time		Add dump truck and snow equipment.
	22STRE04	STREET	Improvement	Dubuque Street	1 of 5		Reconstruct Dubuque Street to 29ft wide urban cross-section from Main Street to Cherry Street (1/4 mile). Reconfigure where Front Street and Cherry Street intersect with Dubuque Street. Improve sidewalk to 5' trail on both sides of road.
	22STRE05	SYSTEM	New Purchase	Storm Warning Siren	One-time		Install new outdoor storm warning siren in northeast area of City.
Waste Water	22WAST01	SYSTEM	Improvement	Manhole Rehabilitation	Ongoing		Rehabilitate aging and deteriorated manholes as needed to avoid infiltration of ground water.
	22WAST02	SYSTEM	Replacement	Membrane Train Cassettes	Ongoing		Annual designation of funds to replace the 12 GE membrane train cassettes in the membrane bioreactor (MBR) plant. The membranes have a life expectancy of 10 years.
	22WAST03	SYSTEM	Improvement	West Trunk Sewer Repair	Ongoing		Annual designation of funds to line the west trunk sewer with a repairing and protective coating.
Water	22WATR01	FLEET	Replacement	John Deere Tractor	One-time		Replace 2007 John Deere 3720 tractor.
	22WATR02	SYSTEM	Replacement	Membrane Train Modules	Ongoing		Annual designation of funds to replace the Harn membrane train modules in the water plant. The membranes have a life expectancy of 5 years.
Combination Public Works	22WORK01	EQUIPMENT	New Purchase - Streets & Waste	Rapid Deployment Boom for Vac Truck	One-time		Add rapid deployment boom retrofit kit for Vac Truck.
	22WORK02	EQUIPMENT	Replacement - Sewer, Streets, Waste & Water	Vacuum Trailer	One-time		Replace 2010 vac-trailer.
	22WORK03	FLEET	Replacement - Sewer, Streets, Waste & Water	Locator Vehicle Pickup Truck	One-time		Replace 2011 Ford Ranger.

# JULY 1, 2021 - JUNE 30, 2022

TOTALS	General Fund	Sewer Fund	Storm Sewer Fund	Water Fund	General Obligation (GO) Bond	Tax Increment Financing (TIF) Bond	Revenue Bond	Hotel/Motel Fund	Road Use Tax Fund	State Funds	Federal Funds	Other Sources
\$ 4,848,000	\$ 533,000	\$ 454,750	\$ 58,750	\$ 163,750	\$ 350,000	\$ 2,500,000	\$ -	\$ 24,000	\$ 288,750	\$ -	\$ -	\$ 475,000
\$ 10,000								\$ 10,000				
\$ 15,000								\$ 15,000				
\$ 220,000								\$ 220,000				
\$ 2,500,000						\$ 2,500,000						
\$ 50,000	\$ 50,000											
\$ 70,000		\$ 70,000										
\$ 220,000		\$ 220,000										
\$ 80,000		\$ 80,000										
\$ 40,000				\$ 40,000								
\$ 80,000				\$ 80,000								
\$ 41,000		\$ 41,000										
\$ 140,000		\$ 35,000	\$ 35,000	\$ 35,000				\$ 35,000				
\$ 35,000		\$ 8,750	\$ 8,750	\$ 8,750				\$ 8,750				



## CAPITAL IMPROVEMENTS PLAN - FY23

Department	Project ID#	Category	Project Type	Project Name	Phase or Frequency	Referenced Plan	Project Description
Communications	23COMM01	EQUIPMENT	Replacement	Communications Equipment	Ongoing		Replace digital still camera and workstations, with upgraded technology for video/audio/photo production.
Fire	23FIRE01	FLEET	Replacement	Staff Vehicle	One-time		Replace staff vehicle.
Parks	23PARK01	EQUIPMENT	Replacement	Dump Trailer	One-time		Replace 2006 B&B Dump Trailer.
	23PARK02	FLEET	Replacement	Pickup Truck	One-time		Replace 2015 Ford F-250 pickup truck.
	23PARK03	FLEET	Replacement	Stand-on Mower	One-time		Replace Gravely Pro Stance mower.
	23PARK04	FLEET	Replacement	Zero Turn Mower	One-time		Replace Gravely 260 zero-turn mower.
	23PARK05	PARK	New Construction	Deerfield Park	One-time	Park 2018 Priority 2	Pave small parking lot.
	23PARK06	PARK	Improvement	Quail Ridge Park	One-time		Expand parking lot and replace shelter roof with steel.
	23PARK07	TRAIL	New Construction	New Segment - Quail Ridge Park	One-time	Park 2018 Priority 2	Add 1,617' concrete border trail around Quail Ridge Park.
	23PARK08	TRAIL	New Construction	New Segment - Trails Plan	Ongoing	Trails 2009 Priority 12	Priority 12 on the "Trails Projects" map: #12. Park walk at Broadmoor Park.
	23PARK09	TRAIL	Maintenance/Cleaning	Repairs - Fox Valley Pond	One-time	Park 2018 Priority 2	Repair sections of the concrete trail at Fox Valley Pond.
	23PARK10	TRAIL	New Construction	Trail Lighting	Ongoing	Park 2018 Priority 1	Install LED trail lighting at various locations.
Police	23POLC01	FLEET	Replacement	Canine Vehicle	One-time		Replace canine vehicle.
	23POLC02	FLEET	Replacement	Investigation Vehicle	One-time		Replace investigation vehicle.
	23POLC03	FLEET	Replacement	Patrol Cars (2)	Ongoing		Replace two (2) patrol cars (204 & 209), including related equipment.
Recreation & Aquatics	23RECR01	EQUIPMENT	Replacement	Exercise Equipment	Ongoing		Annual designation of funds to replace cardio & weight exercise equipment at Community Center.
	23RECR02	FACILITY	Improvement	Community Center	Ongoing		Annual designation of funds to improve and maintain the Community Center facility. Project yet to be determined.
	23RECR03	FLEET	Replacement	BASP Van	3 of 4		Replace 15-passenger van for transportation of before-and-after-school (BASP) students.
Stormwater	23STOR01	EQUIPMENT	Replacement	Rotary Mower (Tractor Attachment)	One-time		Replace 2006 Progressive Tri-Deck Rotary Finishing TD65 wide area mower.
	23STOR02	FLEET	Replacement	Pickup Truck	One-time		Replace 2010 Nissan 1/2 ton pickup truck.
	23STOR03	FLEET	Replacement	Skid Steer	One-time		Replace 2008 Case skid steer.



## CAPITAL IMPROVEMENTS PLAN - FY23

Department	Project ID#	Category	Project Type	Project Name	Phase or Frequency	Referenced Plan	Project Description
Streets	23STRE01	FLEET	Replacement	Animal Control Pickup Truck	One-time		Replace 2003 F-250 animal control unit.
	23STRE02	FLEET	Replacement	Dump Truck	One-time		Replace dump truck and snow equipment.
	23STRE03	STREET	Improvement	Juniper Street	One-time		Reconstruct Juniper Street, from Hackberry Street east to South Dubuque Street, including 28-foot wide PCC urban cross section and 5-foot sidewalks.
	23STRE04	STREET	Improvement	Penn Street Bridge & I-380 Interstate	One-time		Install partial patch on area around bridge.
	23STRE05	STREET	Improvement	Ranshaw Way (HWY 965) shoulders	One-time		Pave shoulders of Ranshaw Way, 4' edge of road, from 240th Street to north corporate limits.
	23STRE06	STREET	Improvement	West Penn Street	One-time		Reconstruct West Penn Street, from Herky Street to west city limits.
Waste Water	23WAST01	FLEET	Replacement	Crane Truck	One-time		Replace Ford F-450 crane truck.
	23WAST02	SYSTEM	Improvement	Manhole Rehabilitation	Ongoing		Rehabilitate aging and deteriorated manholes as needed to avoid infiltration of ground water.
	23WAST03	SYSTEM	Replacement	Membrane Train Cassettes	Ongoing		Annual designation of funds to replace the 12 GE membrane train cassettes in the membrane bioreactor (MBR) plant. The membranes have a life expectancy of 10 years.
	23WAST04	SYSTEM	Improvement	West Trunk Sewer Repair	Ongoing		Annual designation of funds to line the west trunk sewer with a repairing and protective coating.
Water	23WATR01	FACILITY	New Construction	Control Building	One-time		Construct control building and install generator for wells #4 and #6.
	23WATR02	FLEET	Replacement	Cargo Van	One-time		Replace 2017 1-ton cargo van.
	23WATR03	SYSTEM	Replacement	Membrane Train Modules	Ongoing		Annual designation of funds to replace the Harn membrane train modules in the water plant. The membranes have a life expectancy of 5 years.
	23WATR04	SYSTEM	Maintenance/Cleaning	Jordan Well Cleaning	One-time		Acidize well #8 & #9

# JULY 1, 2022 - JUNE 30, 2023

TOTALS	General Fund	Sewer Fund	Storm Sewer Fund	Water Fund	General Obligation (GO) Bond	Tax Increment Financing (TIF) Bond	Revenue Bond	Hotel/Motel Fund	Road Use Tax Fund	State Funds	Federal Funds	Other Sources
\$ 4,710,500	\$ 407,000	\$ 460,000	\$ 31,000	\$ 319,000	\$ 1,154,000	\$ 305,500	\$ 500,000	\$ 20,000	\$ 594,000	\$ -	\$ -	\$ 920,000
\$ 40,000								\$ 40,000				
\$ 220,000								\$ 220,000				
\$ 860,000									Street Repair Program Fund =			\$ 860,000
\$ 75,000								\$ 75,000				
\$ 259,000								\$ 259,000				
\$ 719,000					\$ 719,000							
\$ 90,000		\$ 90,000										
\$ 70,000		\$ 70,000										
\$ 220,000		\$ 220,000										
\$ 80,000		\$ 80,000										
\$ 500,000							\$ 500,000					
\$ 39,000				\$ 39,000								
\$ 80,000				\$ 80,000								
\$ 200,000				\$ 200,000								

## CAPITAL IMPROVEMENTS PLAN - FY24

Department	Project ID#	Category	Project Type	Project Name	Phase or Frequency	Referenced Plan	Project Description
Administration	24ADMN01	FACILITY	New Construction	Administrative Campus	Phase 3 - Fire Dept Expansion		Expand Fire Station by adding two vehicle bays and a new two story wing to the west for living space and offices. Demolish existing east wing.
Communications	24COMM01	EQUIPMENT	Improvement	Communications Equipment	Ongoing		Replace digital still camera, digital signage monitors and hardware, and a laptop plus docking station.
Parks	24PARK01	EQUIPMENT	Replacement	Trailer	One-time		Replace 2006 5x10 Aluma trailer.
	24PARK02	PARK	New Construction	Centennial Park	One-time	Park 2018 Priority 2	Construct honorarium for service women and men, construct gazebo, and construct sculpture and flower gardens.
	24PARK03	PARK	Improvement	Penn Meadows Park - Gardens	One-time	Park 2018 Priority 3	Expand community gardens.
	24PARK04	PARK	Improvement	Penn Meadows Park - Parking	One-time	Park 2018 Priority 3	Add parking to the north, add parking lot lighting, resurface existing lot, and relocate north shelter.
	24PARK05	TRAIL	New Construction	New Segment - Trails Plan	Ongoing	Trails 2009 Priority 13	Priority 13 on the "Trails Projects" map: #13. Park walk at Freedom Park.
	24PARK06	TRAIL	New Construction	Trail Lighting	Ongoing	Park 2018 Priority 1	Install LED trail lighting at various locations.
Police	24POLC01	FLEET	Replacement	Patrol Cars (2)	Ongoing		Replace two (2) patrol cars (202 & 203), including related equipment.
	24POLC02	FLEET	New Purchase	Patrol Car	One-time		Add patrol car, including related equipment.
Recreation & Aquatics	24RECR01	EQUIPMENT	Replacement	Exercise Equipment	Ongoing		Annual designation of funds to replace cardio & weight exercise equipment at Community Center.
	24RECR02	FACILITY	Improvement	Community Center	Ongoing		Annual designation of funds to improve and maintain the Community Center facility. Project yet to be determined.
	24RECR03	FLEET	Replacement	BASP Van	4 of 4		Replace 15-passenger van with small bus for transportation of before-and-after-school (BASP) students.
Streets	24STRE01	EQUIPMENT	New Purchase	Mobile Message Board	One-time		Add mobile message board trailer, for displaying information.
	24STRE02	EQUIPMENT	New Purchase	Skid Steer Angle Broom Attachment	One-time		Add angle broom attachment for skid steer.
	24STRE03	EQUIPMENT	New Purchase	Skid Steer Drop Hammer Attachment	One-time		Add concrete breaker attachment for skid steer.
	24STRE04	FLEET	Replacement	Dump Truck	One-time		Replace dump truck and snow equipment.
	24STRE05	STREET	Improvement	Dubuque Street	2 of 5		Reconstruct Dubuque Street to 29ft wide urban cross-section from Main Street to Cherry Street (1/4 mile). Reconfigure where Front Street and Cherry Street intersect with Dubuque Street. Improve sidewalk to 5' trail on both sides of road.
	24STRE06	STREET	Improvement	Penn Street Bridge & I-380 Interstate	One-time		Replace or widen Penn Street bridge that crosses I380 (IDOT currently studying this interchange and may have recommendations for improvements in final report, expected summer of 2019).
	24STRE07	STREET	Improvement	Ranshaw Way (HWY 965)	Phase 6		Improve Ranshaw Way (HWY 965) with full build out between Golfview Drive and Forevergreen Road, including trails and landscaping.



# JULY 1, 2023 - JUNE 30, 2024

TOTALS	General Fund	Sewer Fund	Storm Sewer Fund	Water Fund	General Obligation (GO) Bond	Tax Increment Financing (TIF) Bond	Revenue Bond	Hotel/Motel Fund	Road Use Tax Fund	State Funds	Federal Funds	Other Sources
\$ 33,892,000	\$ 292,000	\$ 370,000	\$ -	\$ 432,000	\$ 7,250,000	\$ 6,800,000	\$ 1,000,000	\$ -	\$ 248,000	\$ -	\$ 2,500,000	\$ 15,000,000
\$ 4,000,000					\$ 4,000,000							
\$ 14,500	\$ 14,500											
\$ 5,000	\$ 5,000											
\$ 500,000					\$ 500,000							
\$ 4,500	\$ 4,500											
\$ 700,000					\$ 700,000							
\$ 250,000					\$ 250,000							
\$ 100,000					\$ 100,000							
\$ 88,000	\$ 88,000											
\$ 50,000	\$ 50,000											
\$ 50,000	\$ 50,000											
\$ 50,000	\$ 50,000											
\$ 30,000	\$ 30,000											
\$ 15,000								\$ 15,000				
\$ 5,000								\$ 5,000				
\$ 8,000								\$ 8,000				
\$ 220,000								\$ 220,000				
\$ 3,000,000					\$ 3,000,000							
\$ 15,000,000											IDOT =	\$ 15,000,000
\$ 8,000,000					\$ 5,500,000					\$ 2,500,000		

## CAPITAL IMPROVEMENTS PLAN - FY24

Department	Project ID#	Category	Project Type	Project Name	Phase or Frequency	Referenced Plan	Project Description
Waste Water	24WAST01	SYSTEM	Improvement	Manhole Rehabilitation	Ongoing		Rehabilitate aging and deteriorated manholes as needed to avoid infiltration of ground water.
	24WAST02	SYSTEM	Replacement	Membrane Train Cassettes	Ongoing		Annual designation of funds to replace the 12 GE membrane train cassettes in the membrane bioreactor (MBR) plant. The membranes have a life expectancy of 10 years.
	24WAST03	SYSTEM	Improvement	West Trunk Sewer Repair	Ongoing		Annual designation of funds to line the west trunk sewer with a repairing and protective coating.
Water	24WATR01	EQUIPMENT	New Purchase	Portable Screener	One-time		Purchase new portable dirt screener/pulverizer.
	24WATR02	FACILITY	New Construction	Equipment & Maintenance Facility	One-time		4-Bay addition to the Water Equipment & Maintenance Facility.
	24WATR03	FLEET	Replacement	Dump Truck	One-time		Purchase new dump truck to replace 2002 International.
	24WATR04	SYSTEM	Replacement	Membrane Train Modules	Ongoing		Annual designation of funds to replace the Harn membrane train modules in the water plant. The membranes have a life expectancy of 5 years.
	24WATR05	SYSTEM	Maintenance/Cleaning	Water Tower #3	One-time		Sandblast and paint interior of Water Tower #3.

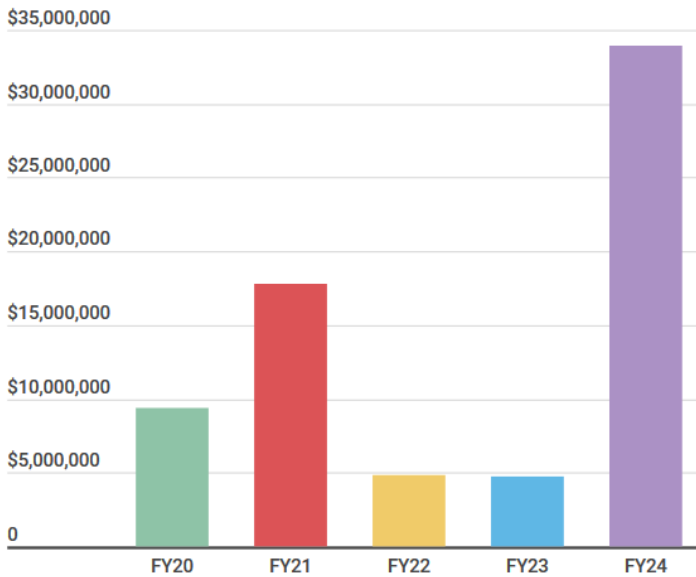
# JULY 1, 2023 - JUNE 30, 2024

TOTALS	General Fund	Sewer Fund	Storm Sewer Fund	Water Fund	General Obligation (GO) Bond	Tax Increment Financing (TIF) Bond	Revenue Bond	Hotel/Motel Fund	Road Use Tax Fund	State Funds	Federal Funds	Other Sources
\$ 33,892,000	\$ 292,000	\$ 370,000	\$ -	\$ 432,000	\$ 7,250,000	\$ 6,800,000	\$ 1,000,000	\$ -	\$ 248,000	\$ -	\$ 2,500,000	\$ 15,000,000
\$ 70,000		\$ 70,000										
\$ 220,000		\$ 220,000										
\$ 80,000		\$ 80,000										
\$ 52,000				\$ 52,000								
\$ 1,000,000							\$ 1,000,000					
\$ 100,000				\$ 100,000								
\$ 80,000				\$ 80,000								
\$ 200,000				\$ 200,000								

## CAPITAL IMPROVEMENTS PLAN

	Total Project Cost	General Fund	Sewer Revenue	Storm Sewer Revenue	Water Revenue	General Obligation (GO) Bond
FY20	\$ 9,370,588	\$ 276,200	\$ 595,388	\$ 29,000	\$ 295,000	\$ 3,269,678
FY21	\$ 17,777,460	\$ 558,750	\$ 645,083	\$ 242,892	\$ 354,735	\$ 490,000
FY22	\$ 4,848,000	\$ 533,000	\$ 454,750	\$ 58,750	\$ 163,750	\$ 350,000
FY23	\$ 4,710,500	\$ 407,000	\$ 460,000	\$ 31,000	\$ 319,000	\$ 1,154,000
FY24	\$ 33,892,000	\$ 292,000	\$ 370,000	\$ -	\$ 432,000	\$ 7,250,000
Five Year Total	\$ 70,598,548	\$ 2,066,950	\$ 2,525,221	\$ 361,642	\$ 1,564,485	\$ 12,513,678

### 5-Year Capital Improvements Plan Spending Forecast



### 5-Year Bonding Forecast

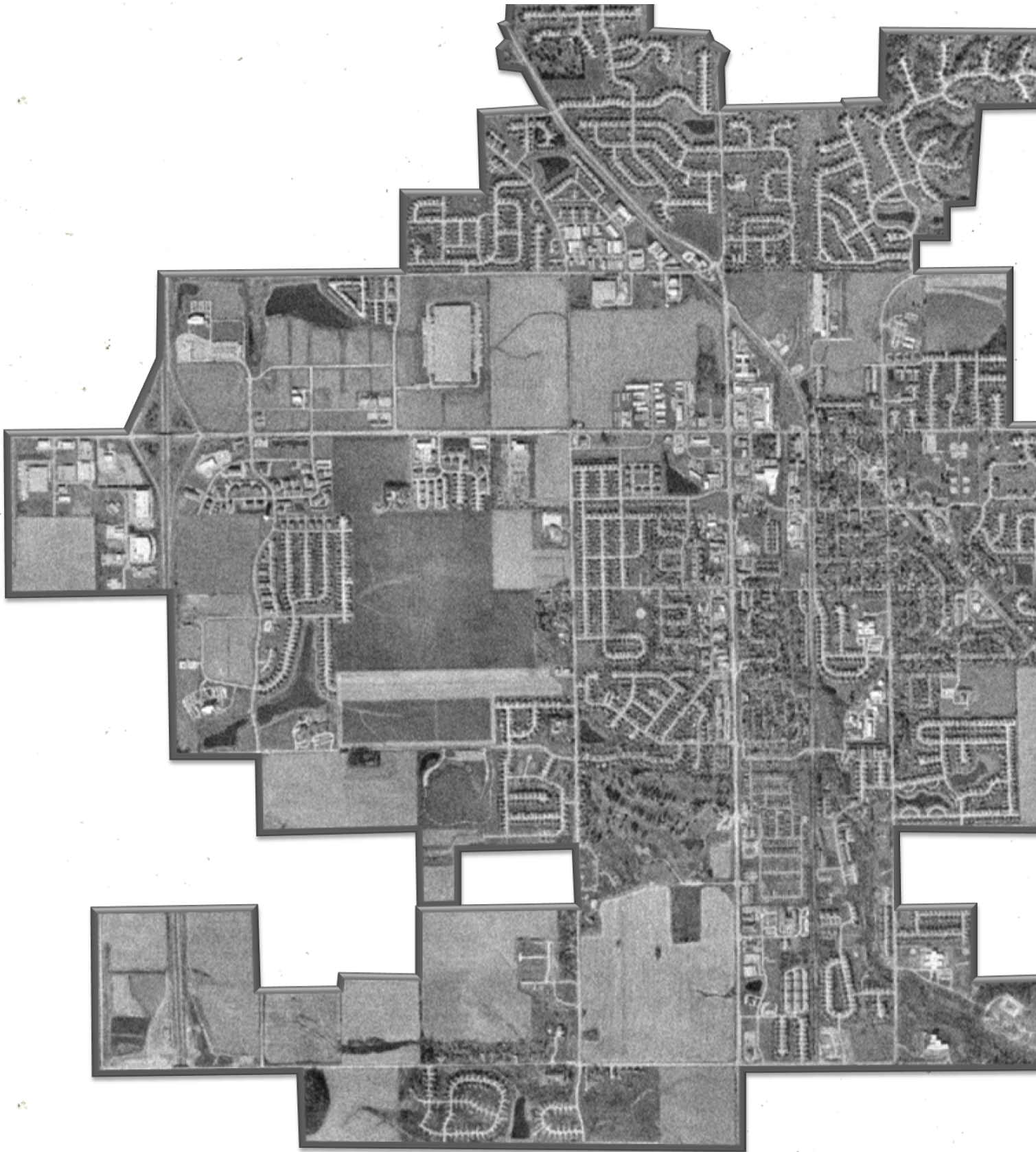


● General Obligation (GO) Bond
 ● Tax Increment Financing (TIF) Bond
 ● Revenue Bond

## FUNDING TOTALS SUMMARY

Tax Increment Financing (TIF)		Hotel/Motel		Road Use Tax		State Funds		Federal Funds		Other	
Bond	Revenue Bond	Funds		Funds							
\$ 3,280,000	\$ -	\$ 41,000		\$ 329,000		\$ -		\$ -		\$ 1,255,322	
\$ 6,750,000	\$ 4,500,000	\$ 80,000		\$ 260,000		\$ -		\$ 2,576,000		\$ 1,320,000	
\$ 2,500,000	\$ -	\$ 24,000		\$ 288,750		\$ -		\$ -		\$ 475,000	
\$ 305,500	\$ 500,000	\$ 20,000		\$ 594,000		\$ -		\$ -		\$ 920,000	
\$ 6,800,000	\$ 1,000,000	\$ -		\$ 248,000		\$ -		\$ 2,500,000		\$ 15,000,000	
<b>\$ 19,635,500</b>	<b>\$ 6,000,000</b>	<b>\$ 165,000</b>		<b>\$ 1,719,750</b>		<b>\$ -</b>		<b>\$ 5,076,000</b>		<b>\$ 18,970,322</b>	



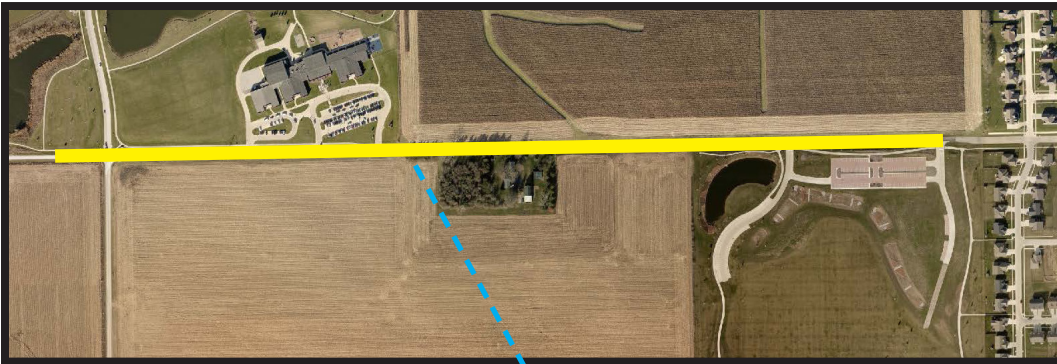


# Capital Projects: Streets





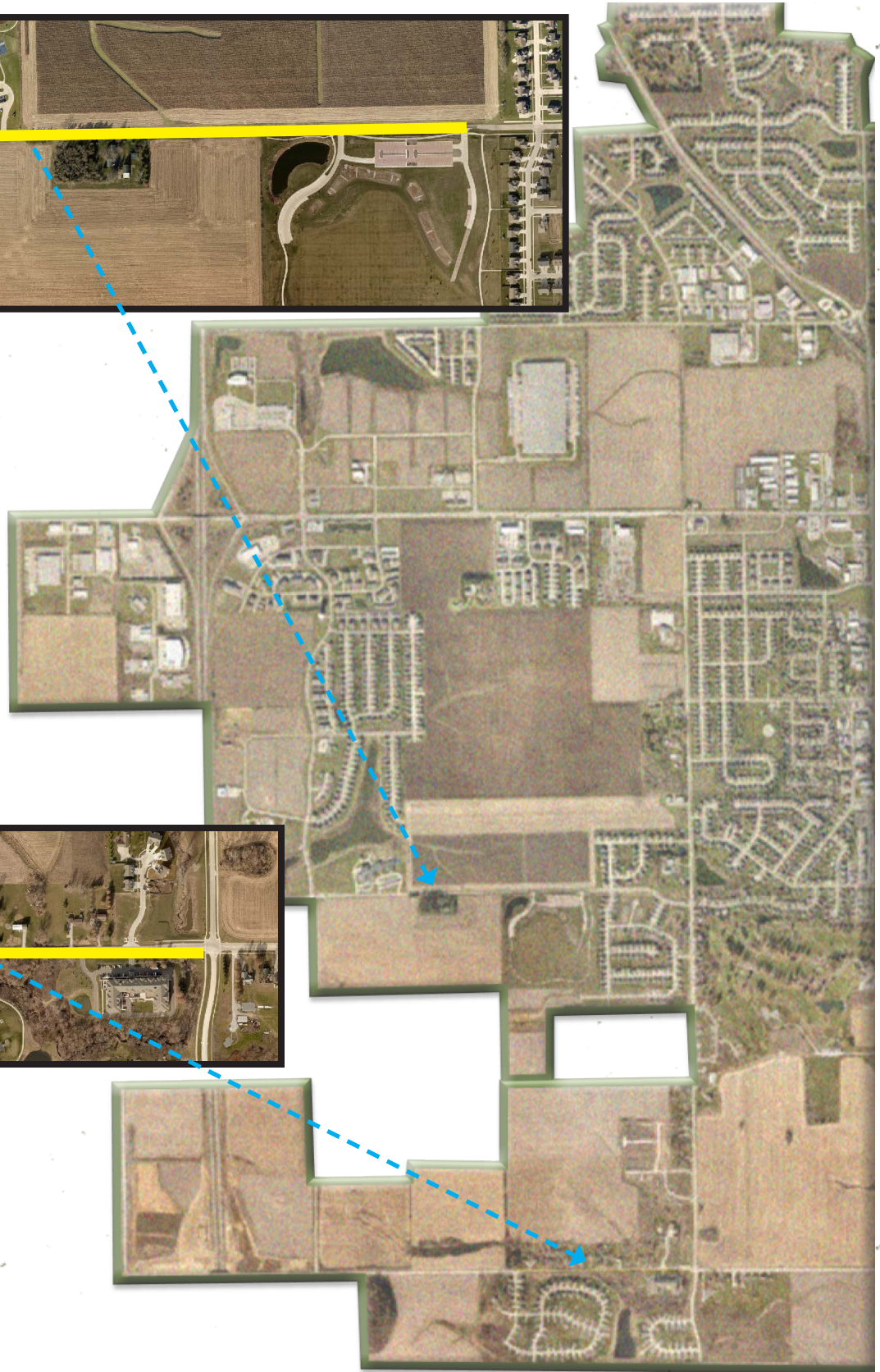
## STREETS PROJECTS - FY20

**CIP Item 20STRE08:****St. Andrews Drive**

From Kansas  
Avenue heading  
east to Harvest  
Estates Subdivision

**CIP Item 20STRE09:****West Forevergreen  
Road**

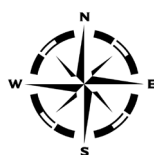
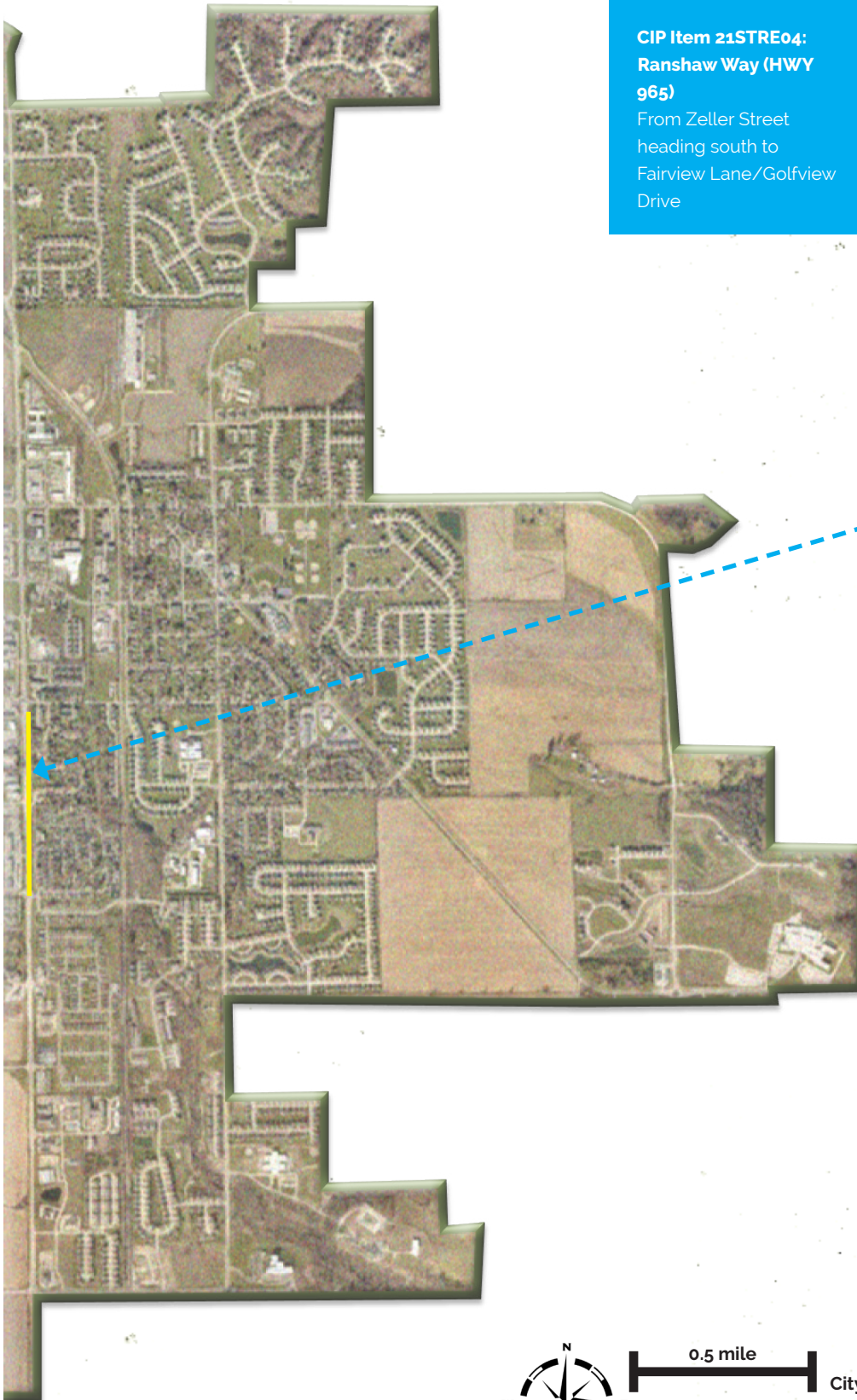
From Covered Bridge  
Road heading east to  
Jones Boulevard





**STREETS PROJECTS - FY21****CIP Item 21STRE04:  
Ranshaw Way (HWY  
965)**

From Zeller Street  
heading south to  
Fairview Lane/Golfview  
Drive



0.5 mile

City of North Liberty map

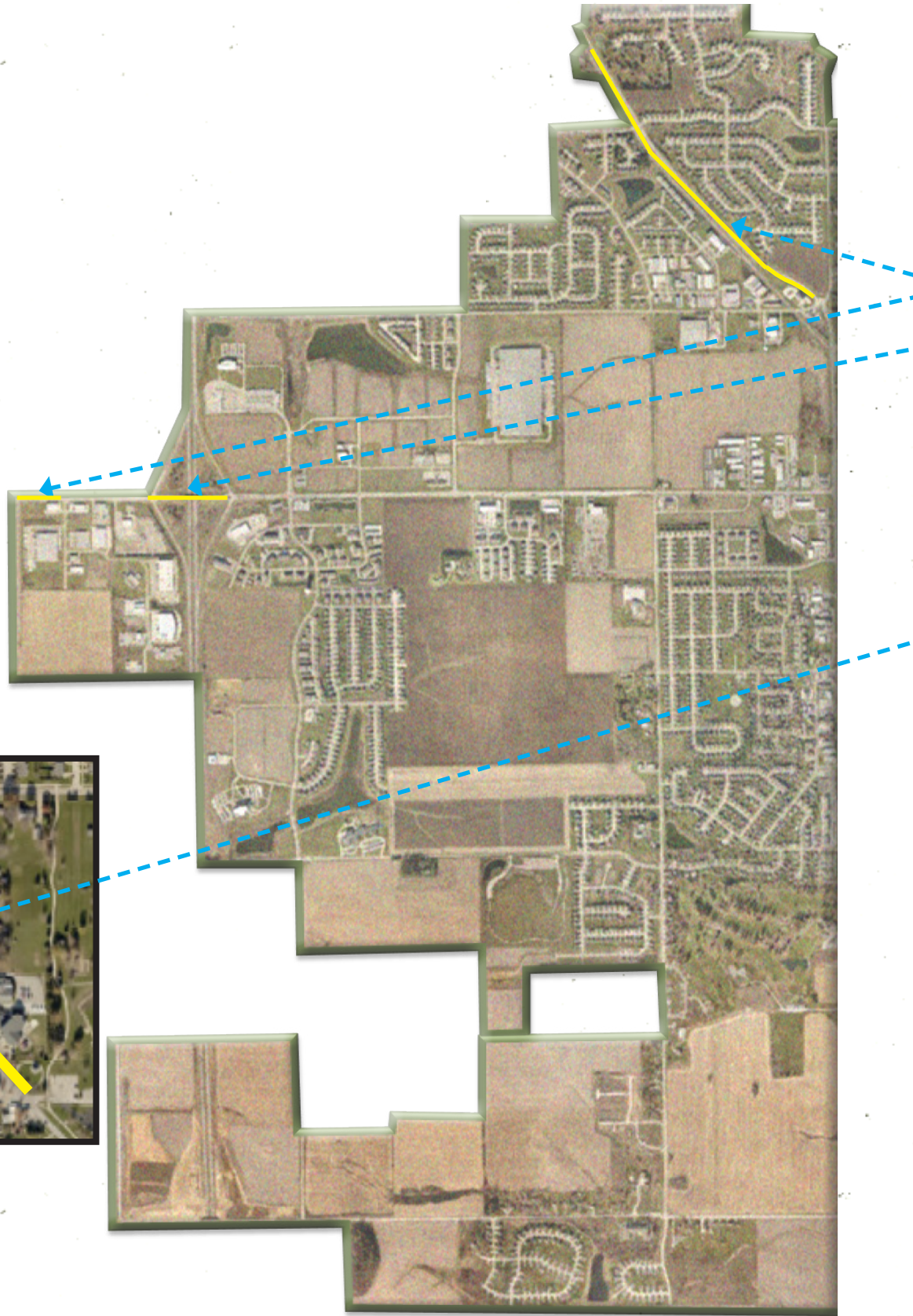
0.5 mile

Project maps



## STREETS PROJECTS - FY22

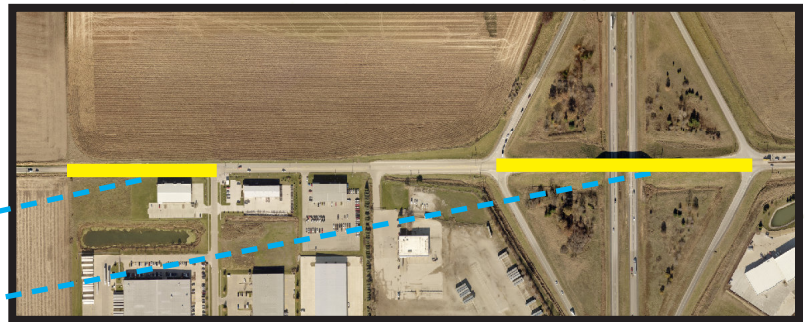
CIP Item 22STRE04:  
Dubuque Street  
From Main Street to  
Cherry Street



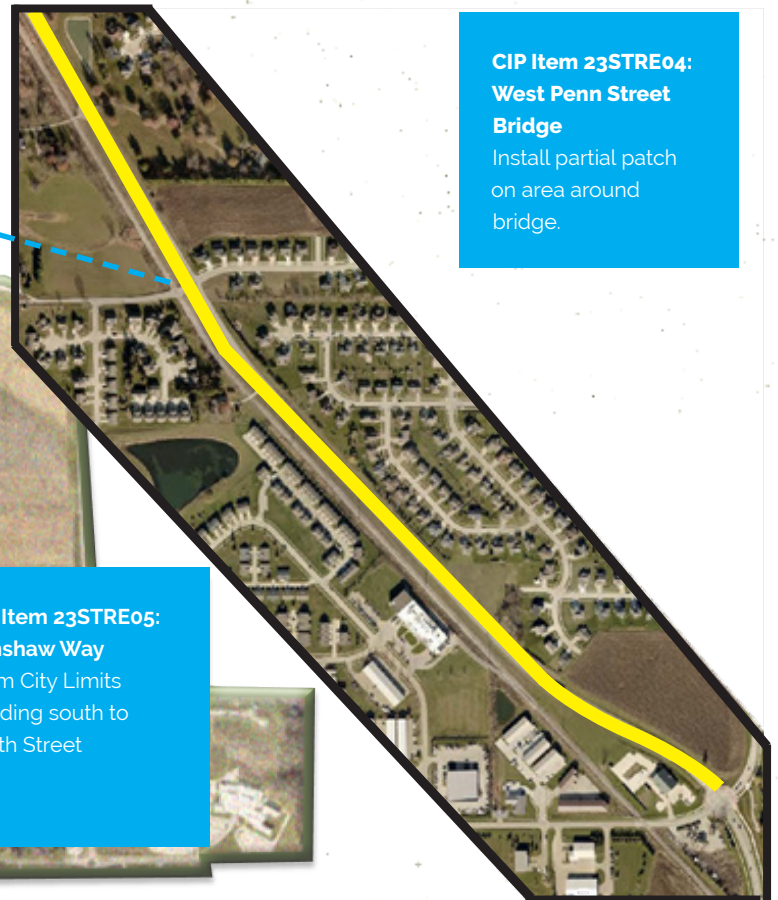


**STREETS PROJECTS - FY23****CIP Item 23STRE06:****West Penn Street**

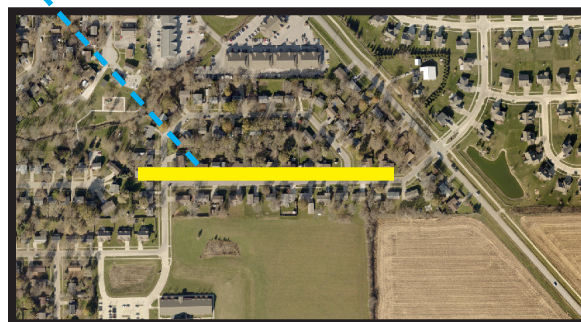
From City Limits  
heading east to  
Herky Street

**CIP Item 23STRE04:****West Penn Street  
Bridge**

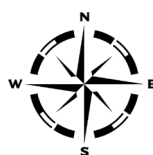
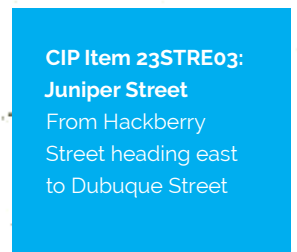
Install partial patch  
on area around  
bridge.

**CIP Item 23STRE05:****Ranshaw Way**

From City Limits  
heading south to  
240th Street

**CIP Item 23STRE03:****Juniper Street**

From Hackberry  
Street heading east  
to Dubuque Street



0.5 mile

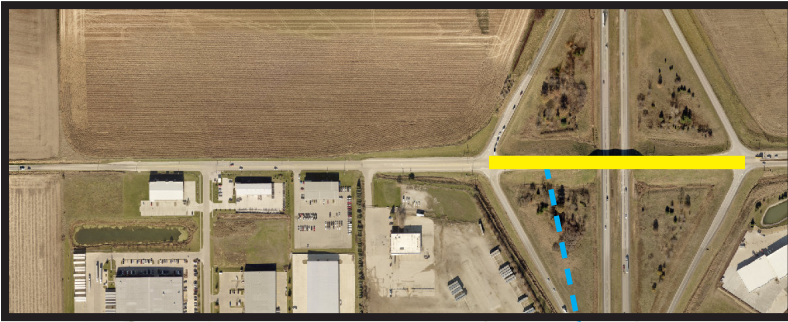
City of North Liberty map

0.5 mile

Project maps



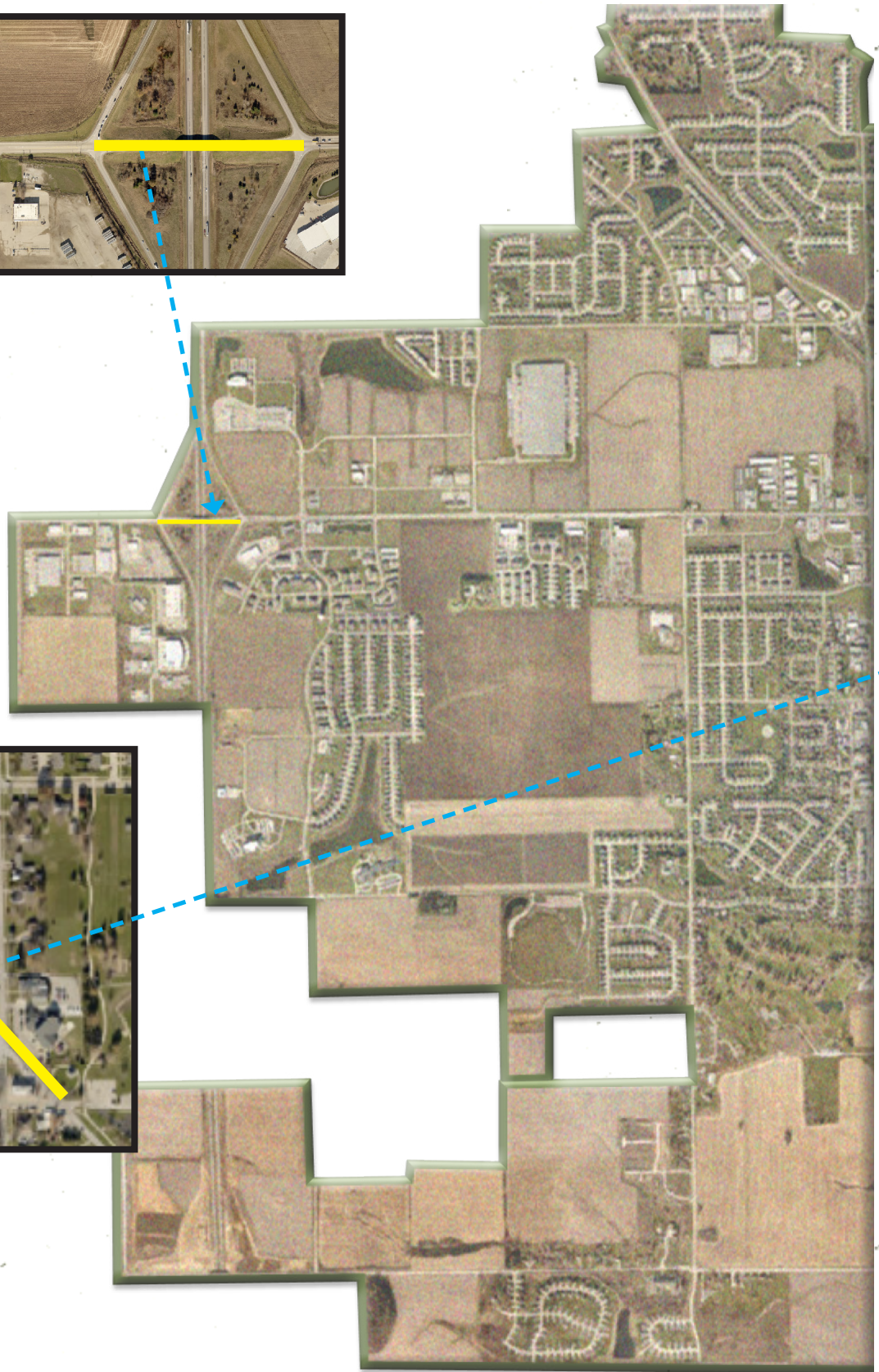
## STREETS PROJECTS - FY24



**CIP Item 24STRE06:**  
**West Penn Street**  
**Bridge**  
Replace or widen.



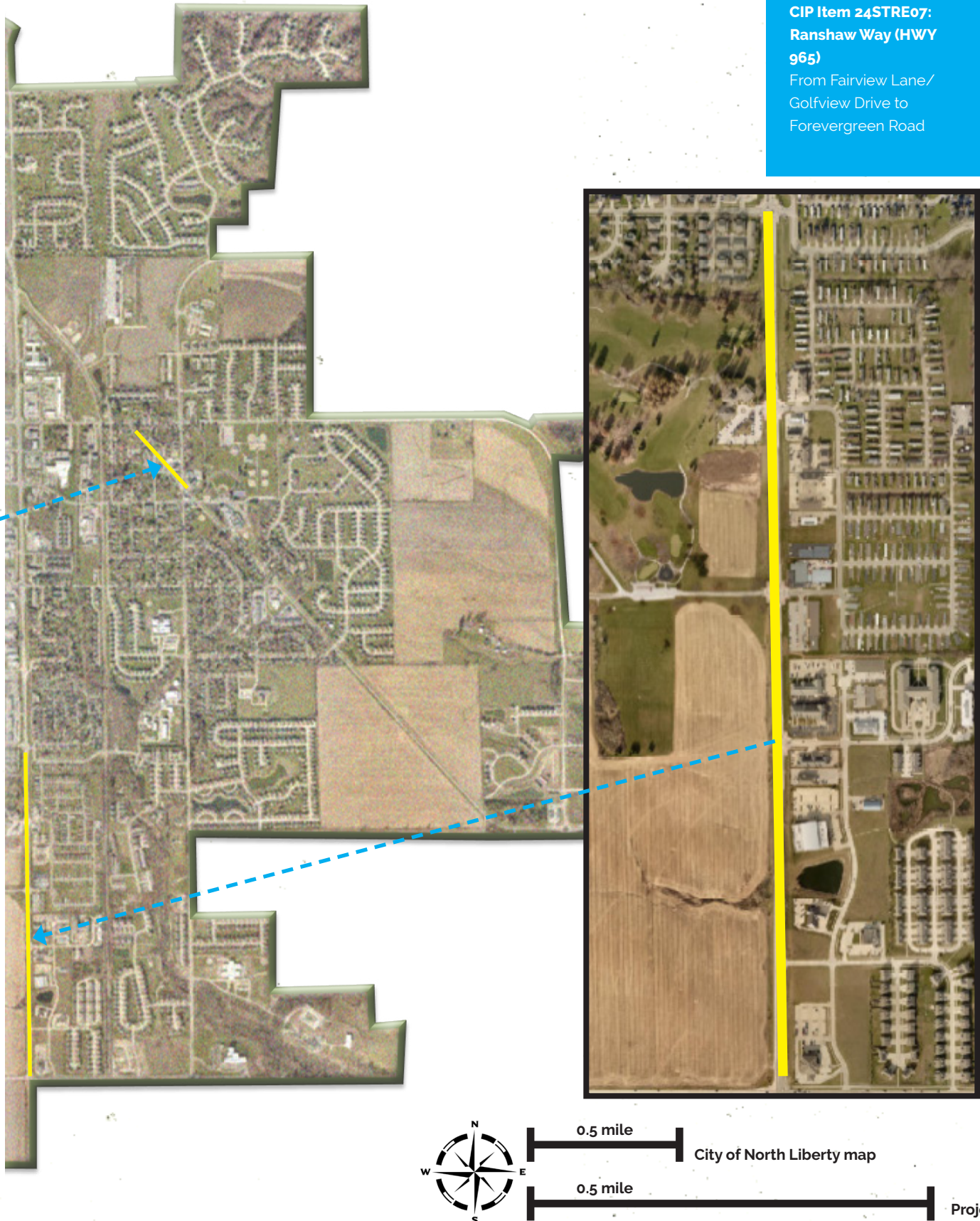
**CIP Item 24STRE05:**  
**Dubuque Street**  
From Main Street to  
Cherry Street



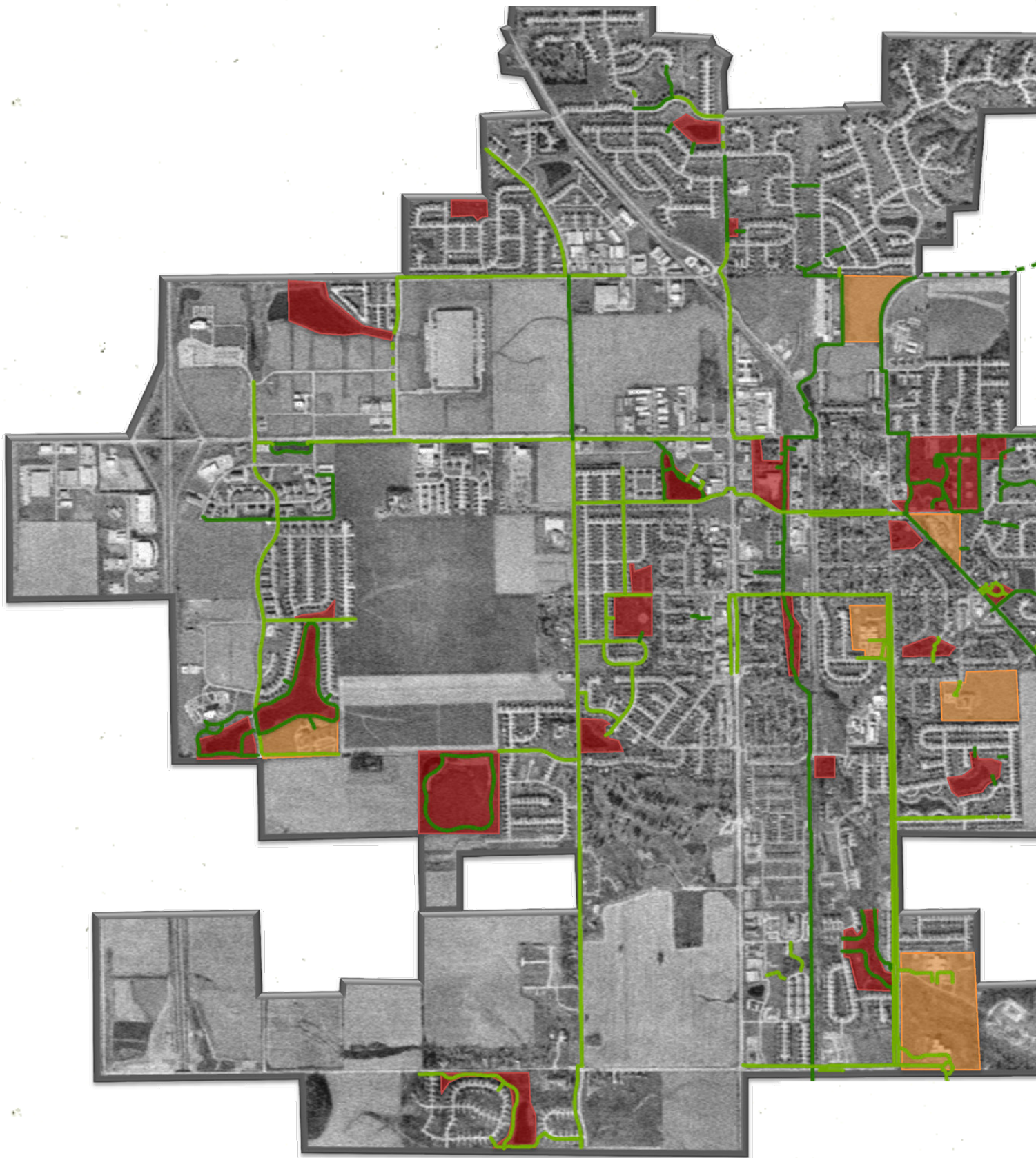


**STREETS PROJECTS - FY24**

**CIP Item 24STRE07:**  
**Ranshaw Way (HWY 965)**  
From Fairview Lane/  
Golfview Drive to  
Forevergreen Road





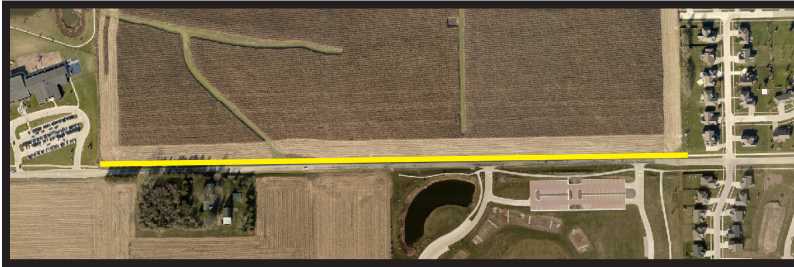


# Capital Projects: Trails





## TRAIL PRIORITY 1 ITEMS



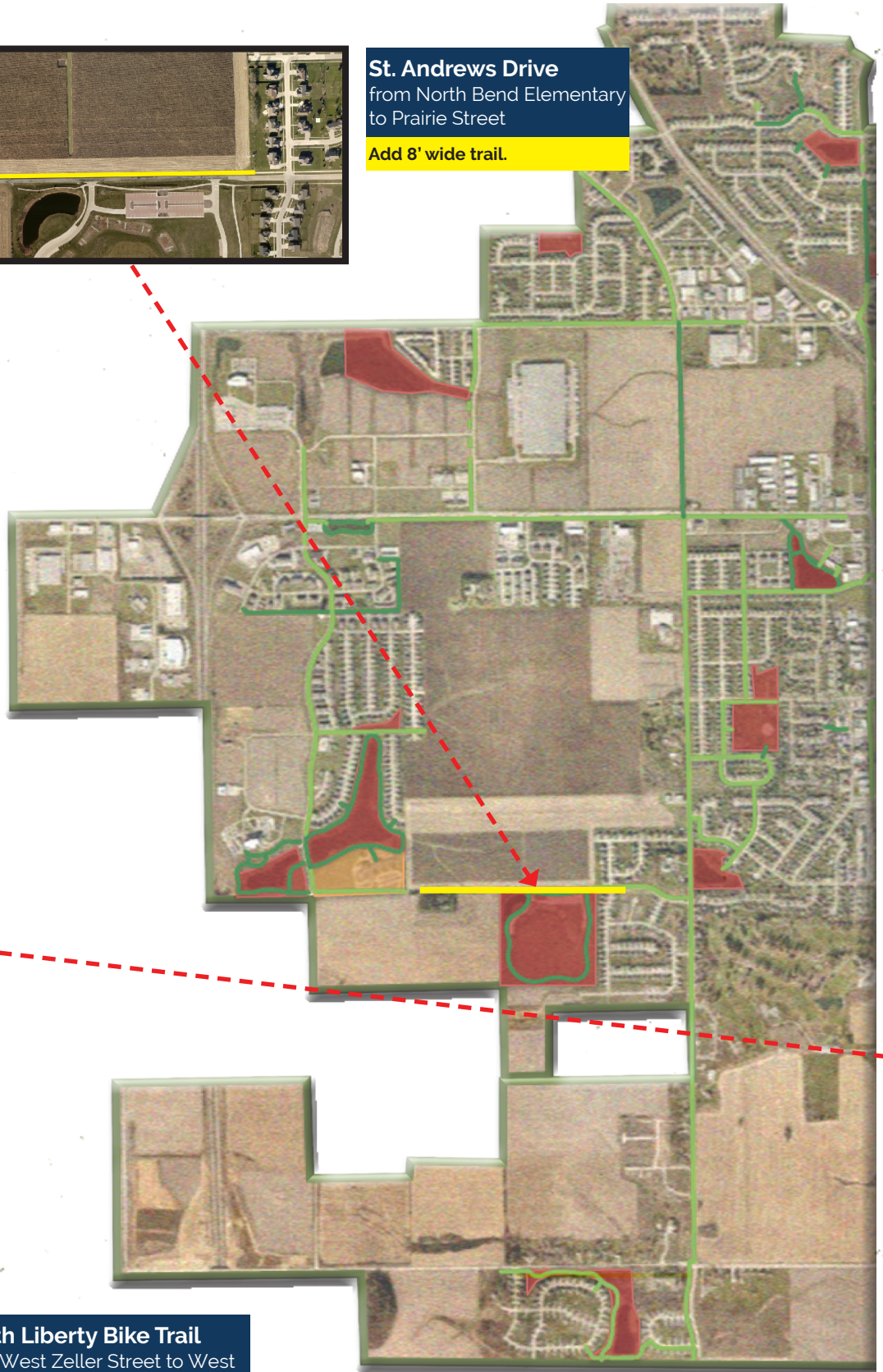
**St. Andrews Drive**  
from North Bend Elementary  
to Prairie Street

Add 8' wide trail.

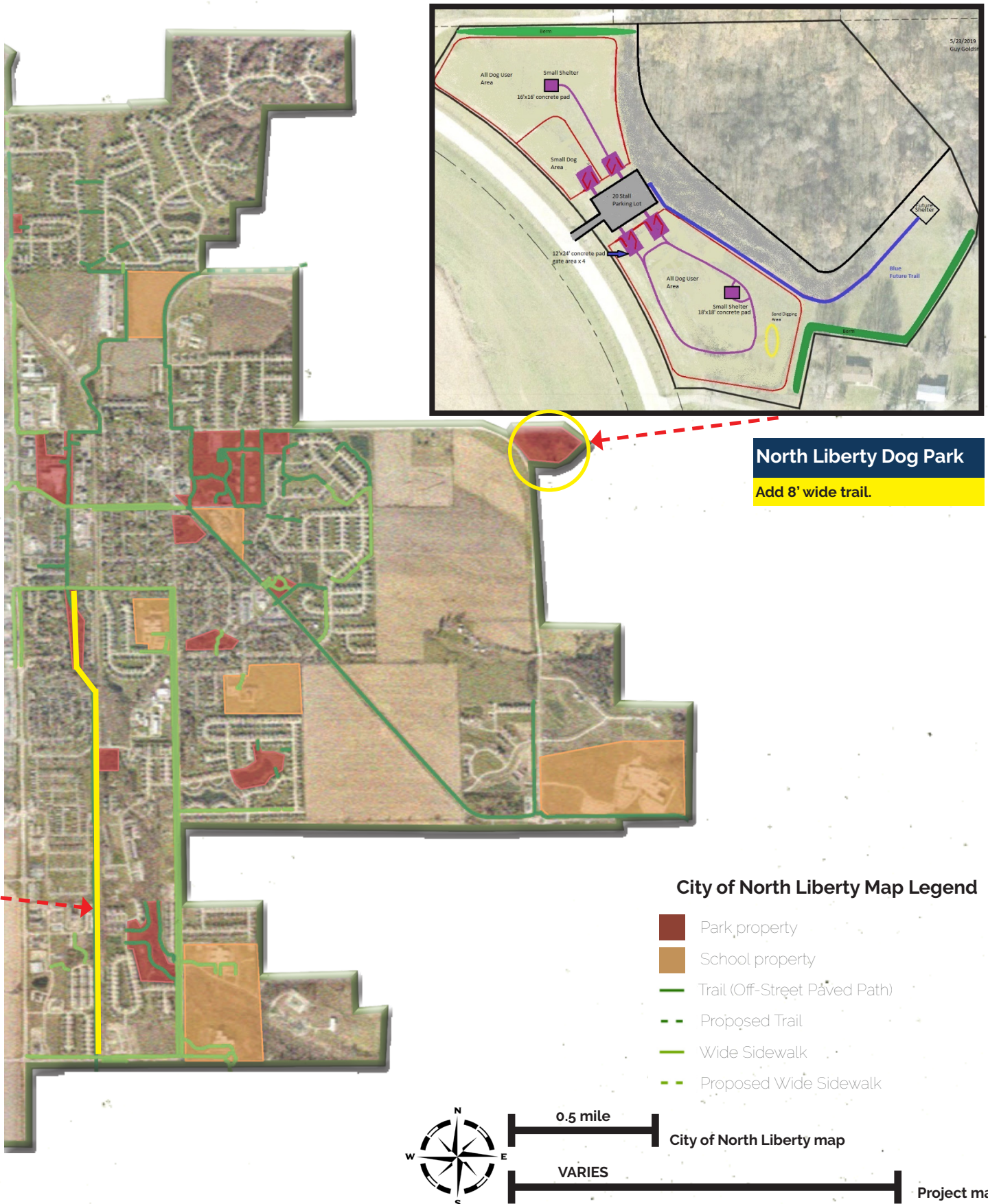


**North Liberty Bike Trail**  
from West Zeller Street to West  
Forevergreen Road

Add LED trail lighting.





**TRAIL PRIORITY 1 ITEMS**

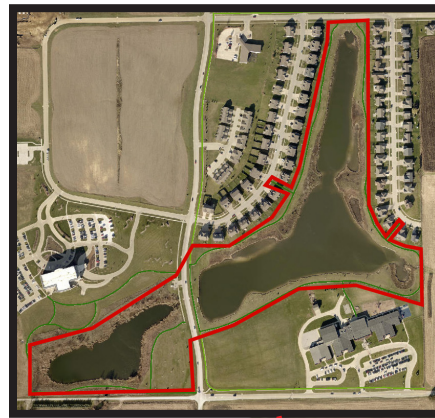


## TRAIL PRIORITY 2 ITEMS



**North Liberty Bike Trail**  
from West Penn Street to West Zeller Street

Add LED trail lighting.



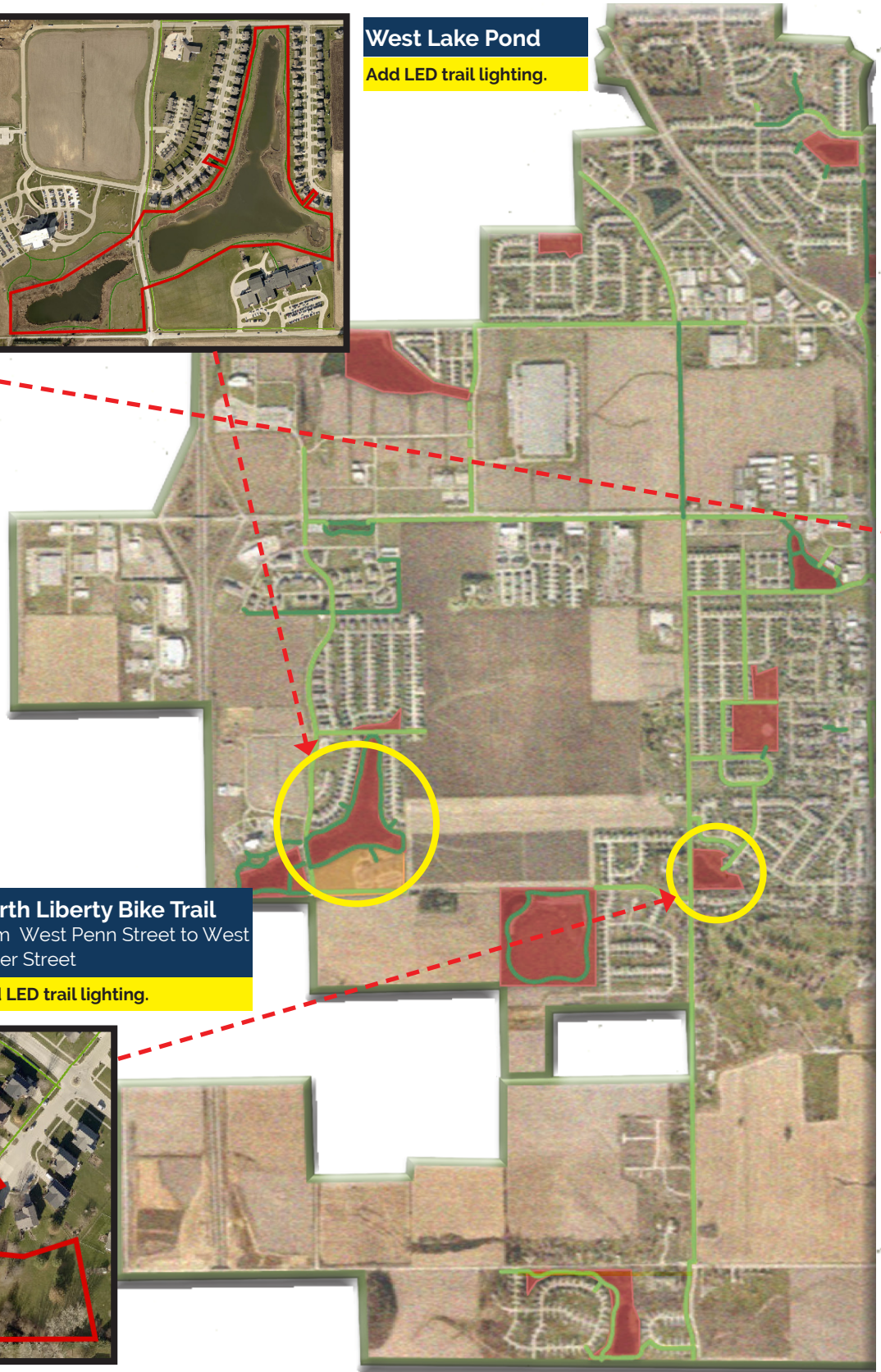
**West Lake Pond**

Add LED trail lighting.



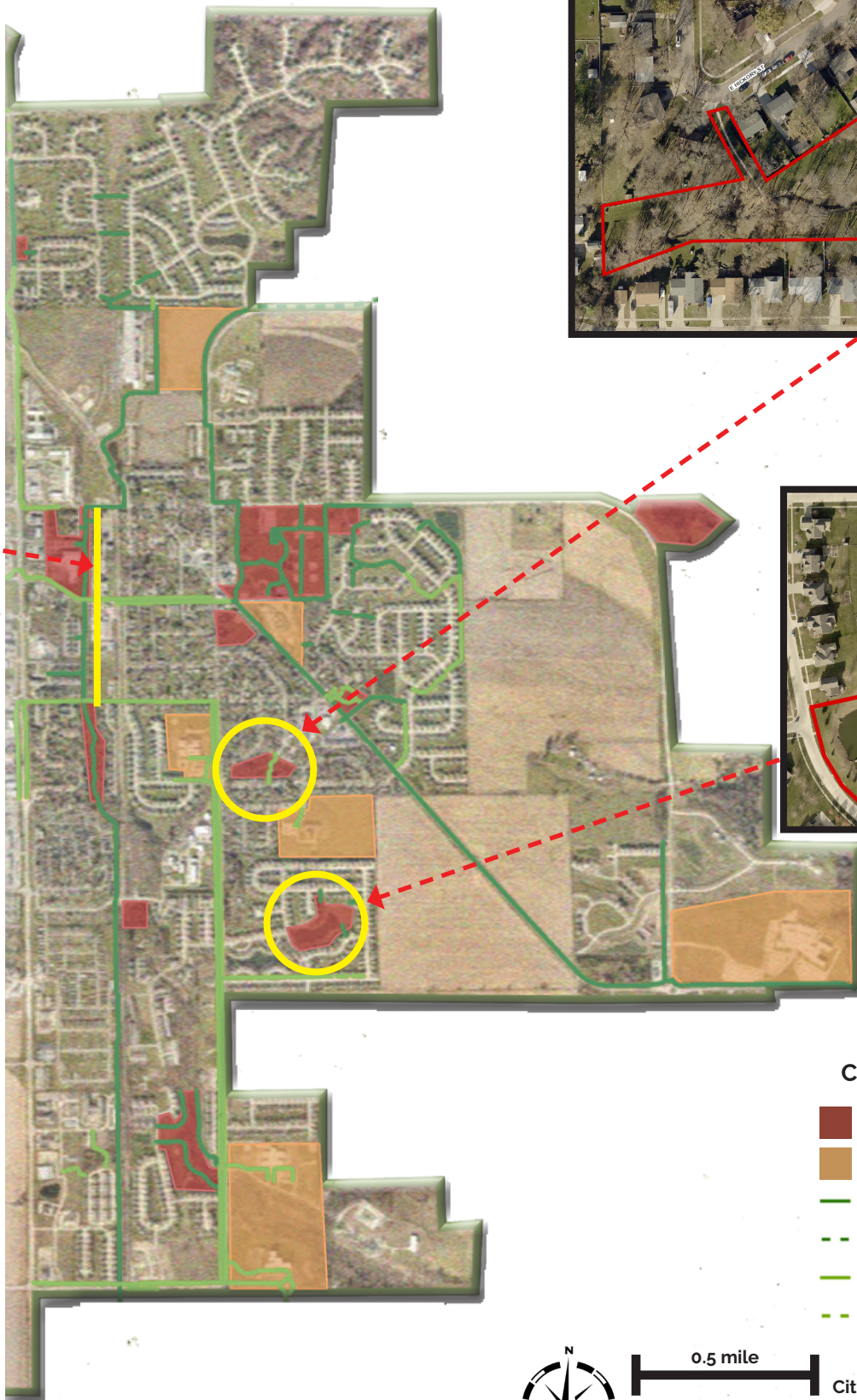
**Freedom Park**

Add trail for west to east connection.



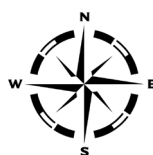


## TRAIL PRIORITY 2 ITEMS

**Beaver Creek Park****Add LED trail lighting.****Broadmoor Park****Add trail around pond.**

### City of North Liberty Map Legend

- Park property
- School property
- Trail (Off-Street Paved Path)
- Proposed Trail
- Wide Sidewalk
- Proposed Wide Sidewalk



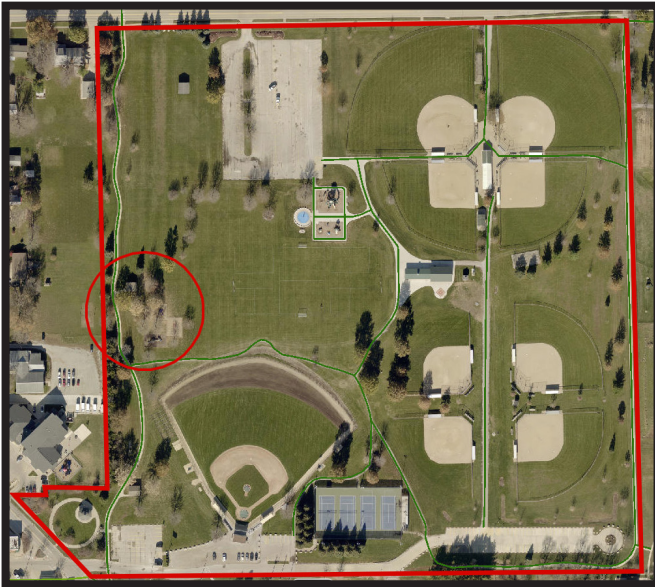
0.5 mile

City of North Liberty map

VARIES

Project maps



**TRAIL PRIORITY 2 ITEMS****Penn Meadows Park**

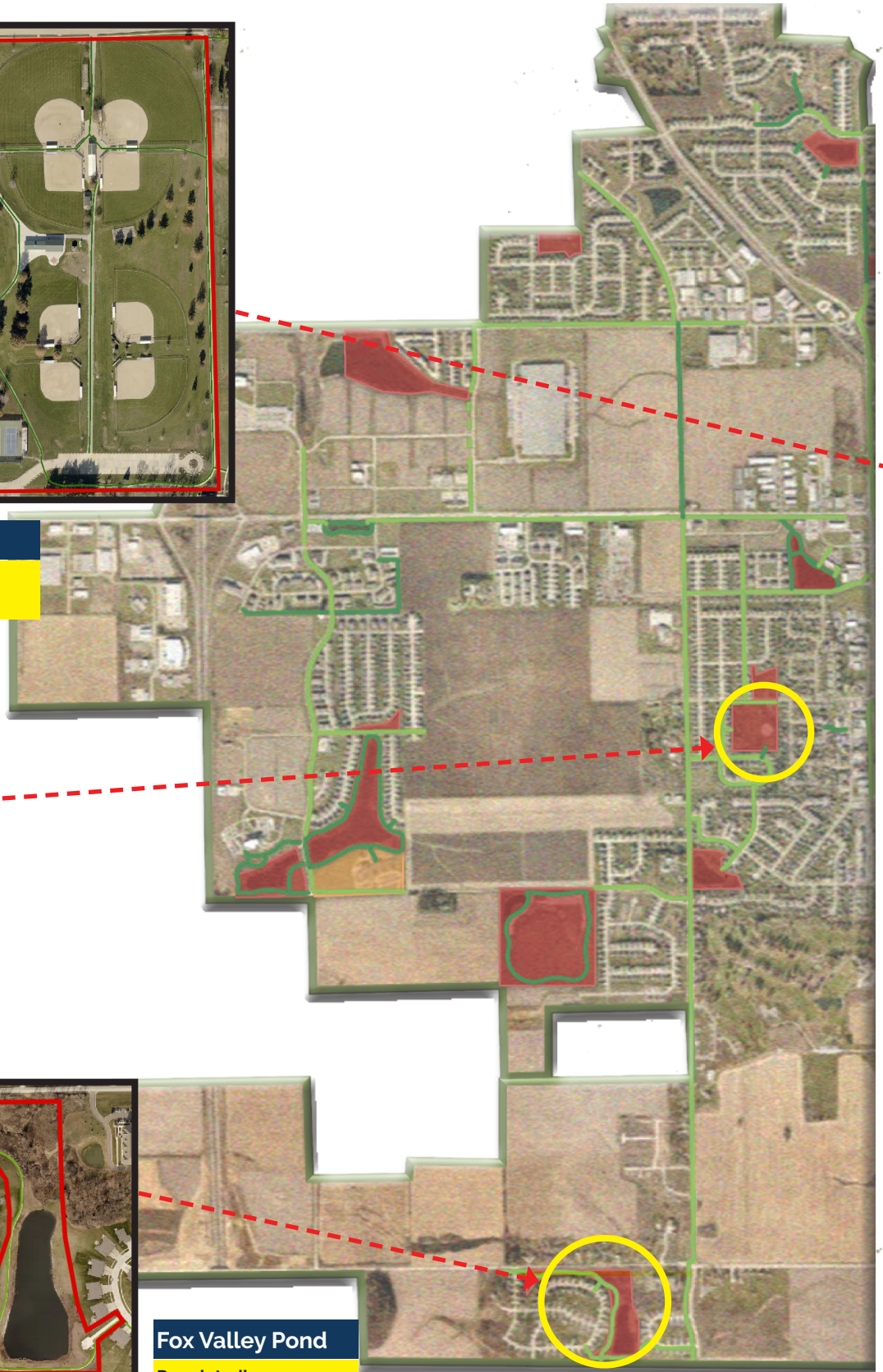
Add trail around west playground.  
Add LED trail lighting.

**Quail Ridge Park**

Add trail around park.

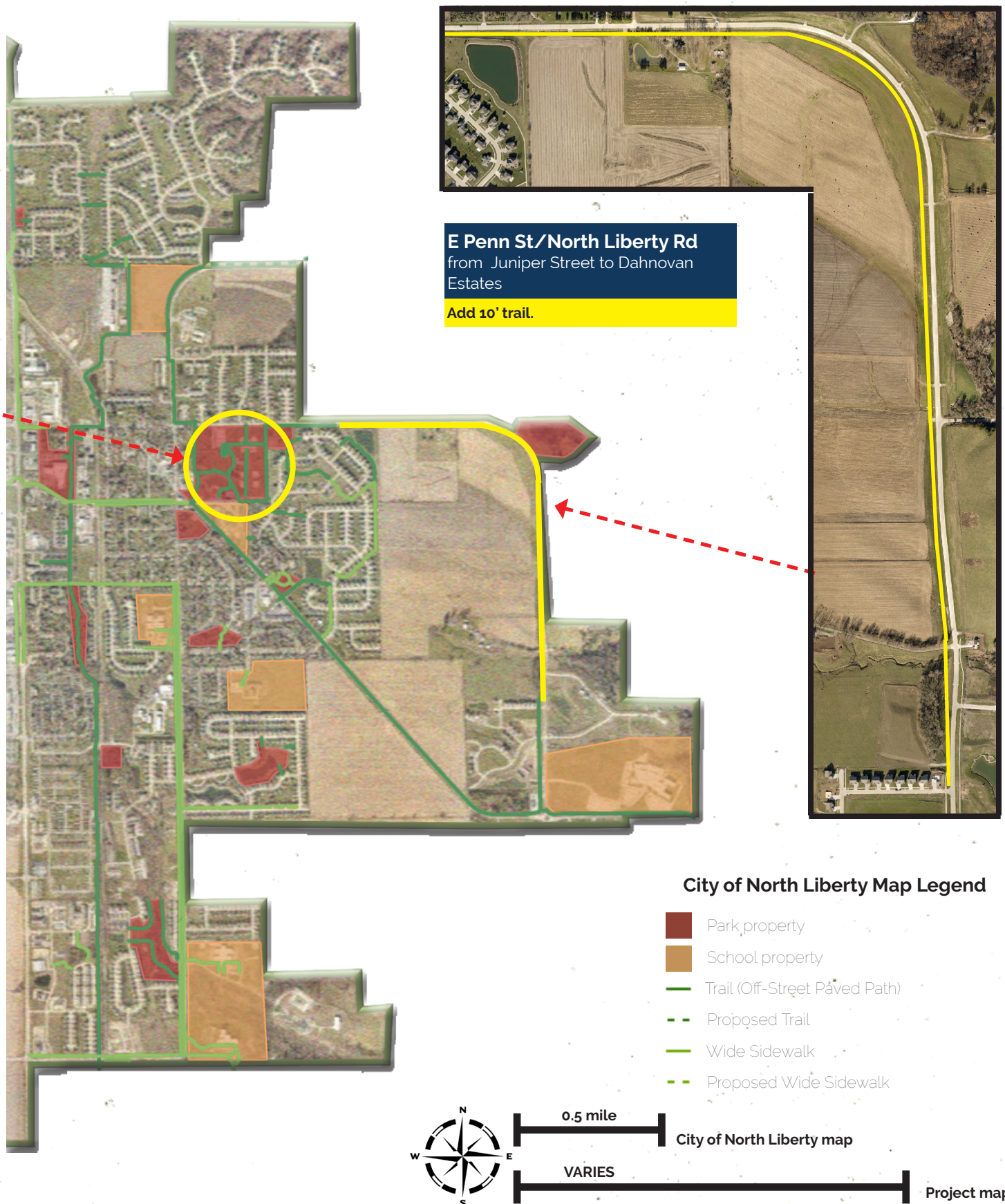
**Fox Valley Pond**

Repair trail.

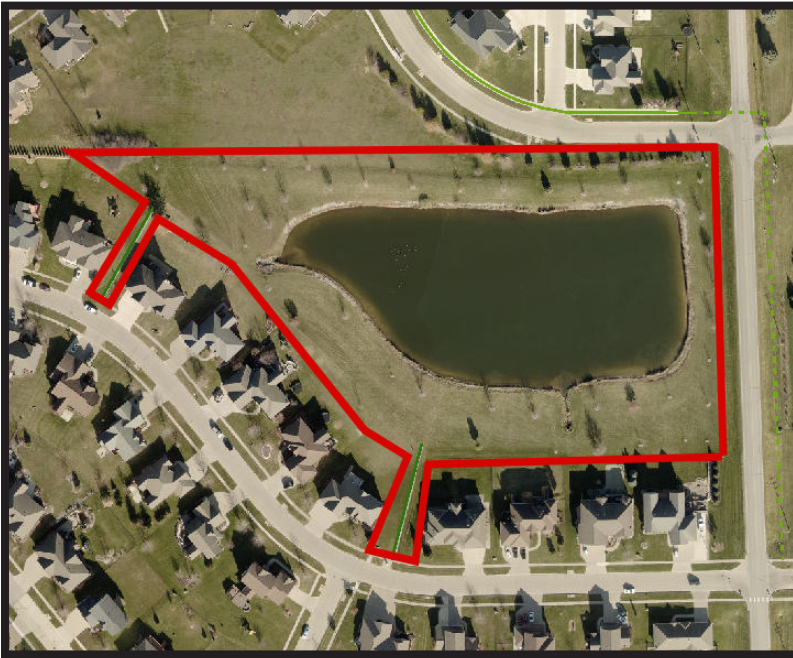




## TRAIL PRIORITY 2 ITEMS





**TRAIL PRIORITY 3 ITEM****Fox Run Pond**

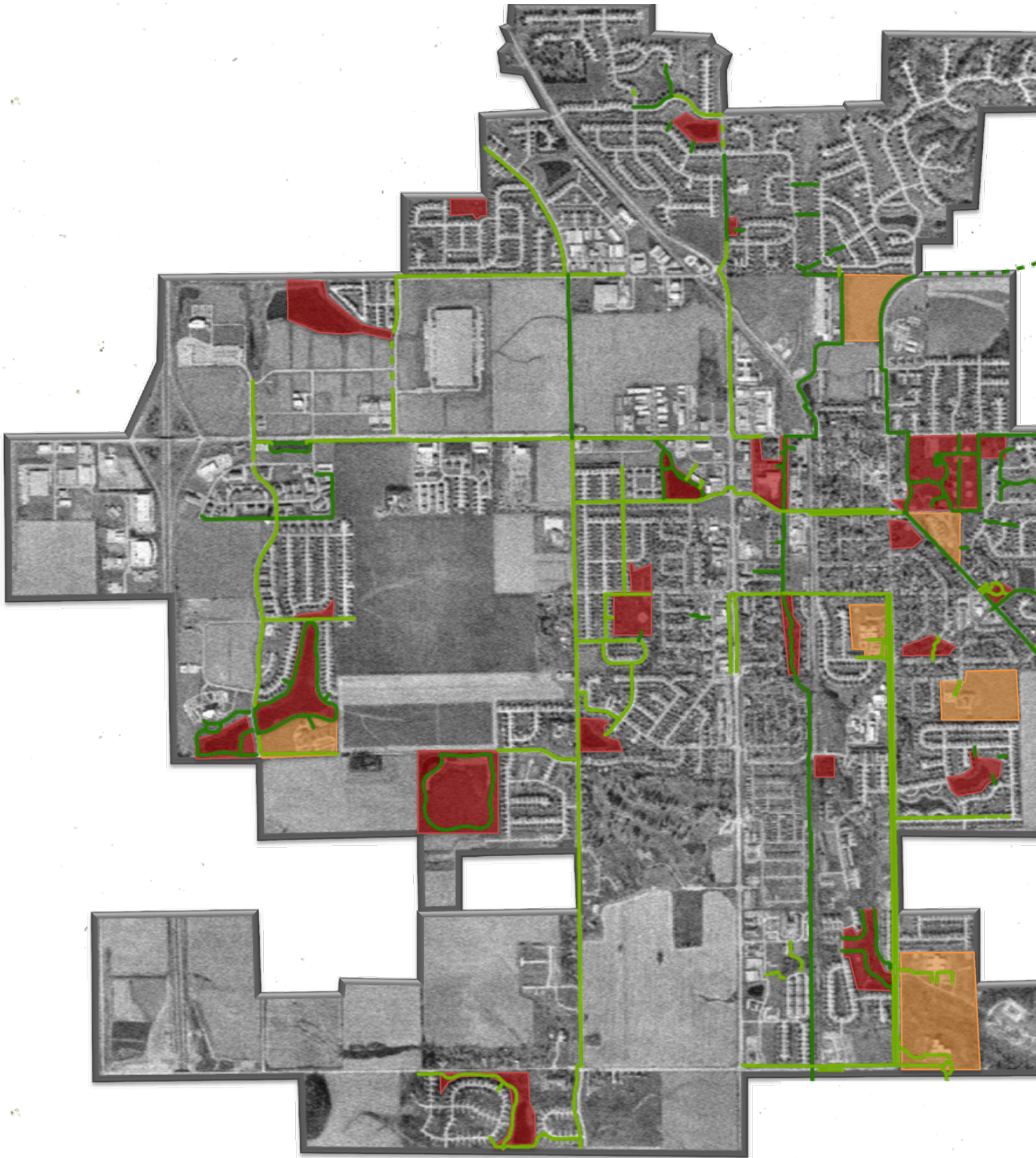
Add trail around pond.





**TRAIL PRIORITY 4 ITEMS**



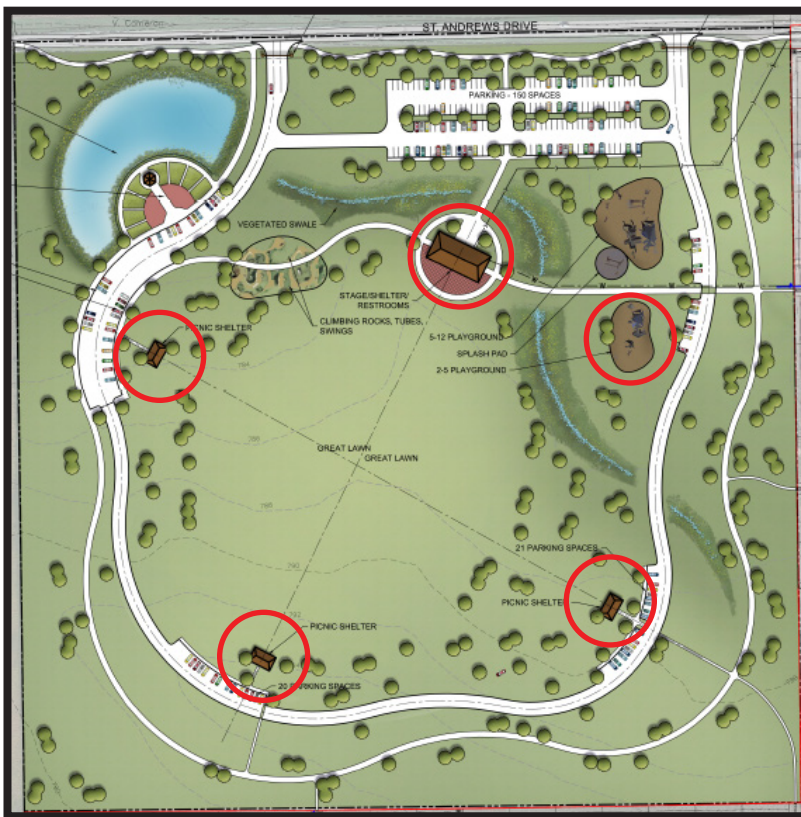


# Capital Projects: Parks



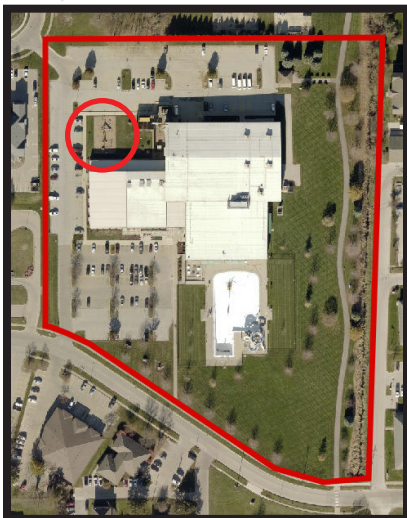


## PARK PRIORITY 1 ITEMS



### Centennial Park

Install tot lot for 2 - 5 year olds.  
Construct three small park shelters.  
Add park entry and internal signage.  
Complete internal park road.  
Design & construct climate-controlled shelter.

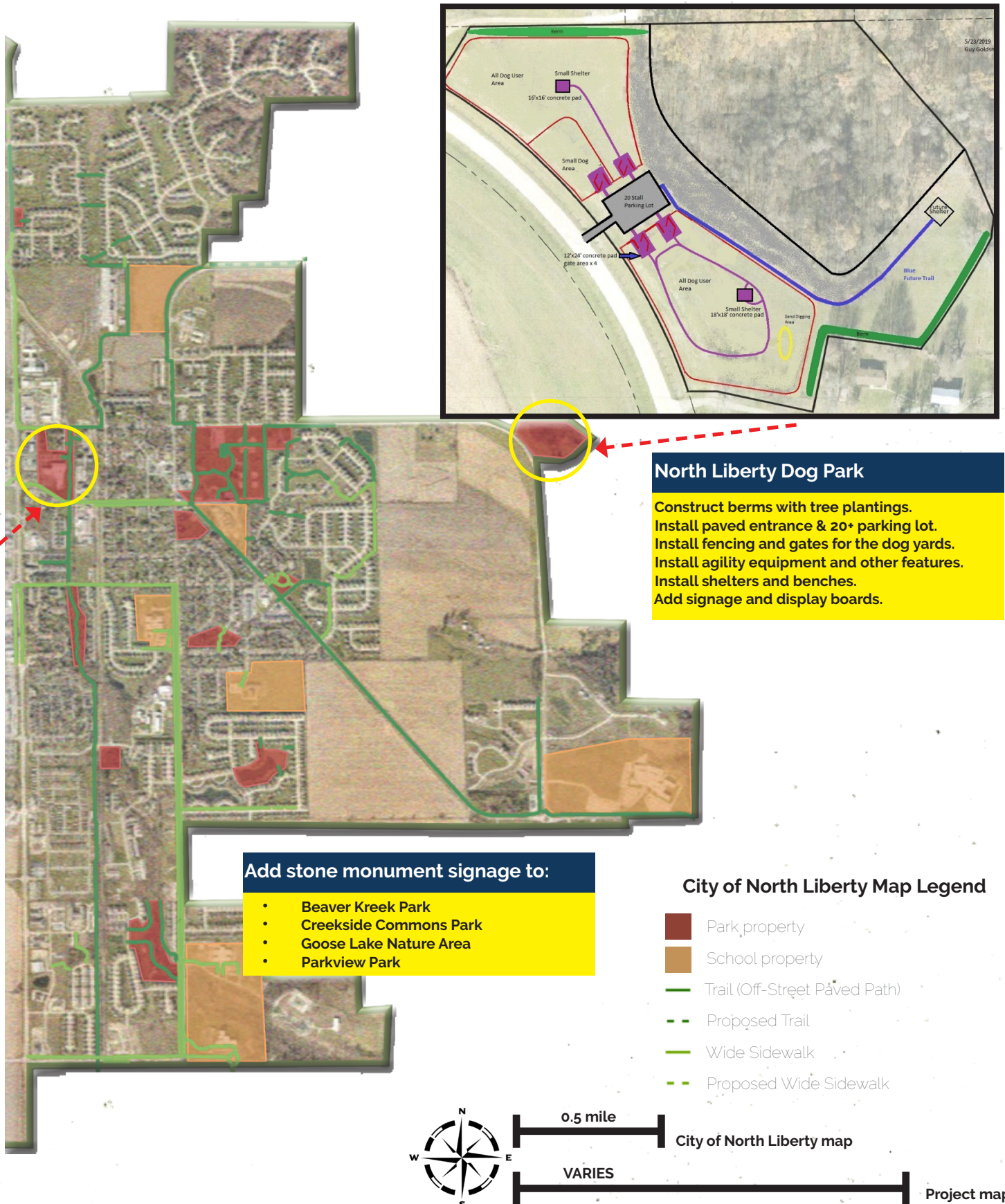


### North Liberty Community Center

Replace or rehabilitate playground structures.

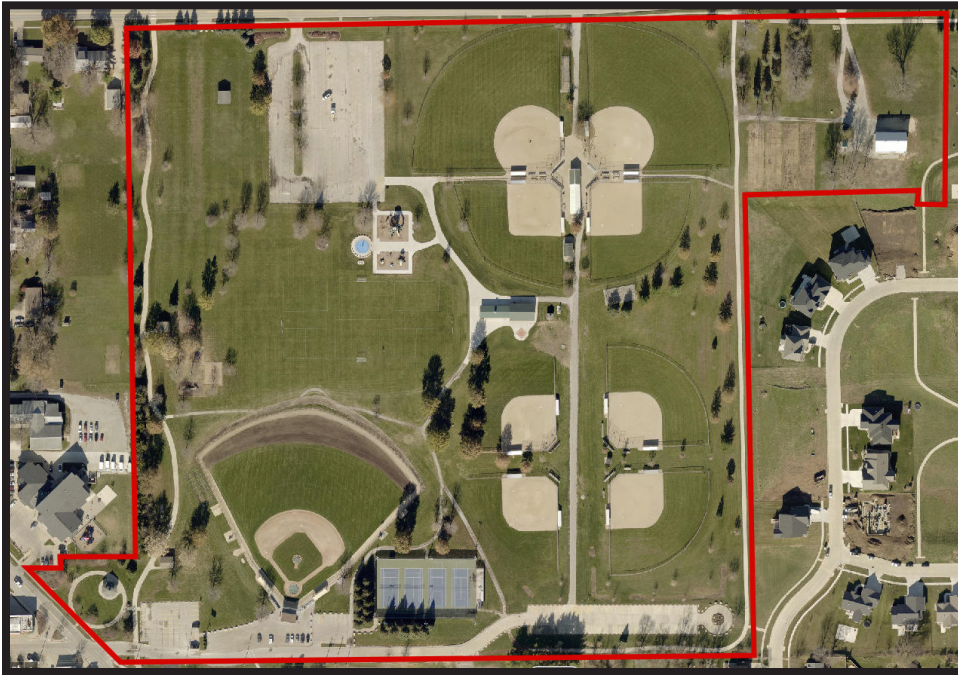


## PARK PRIORITY 1 ITEMS



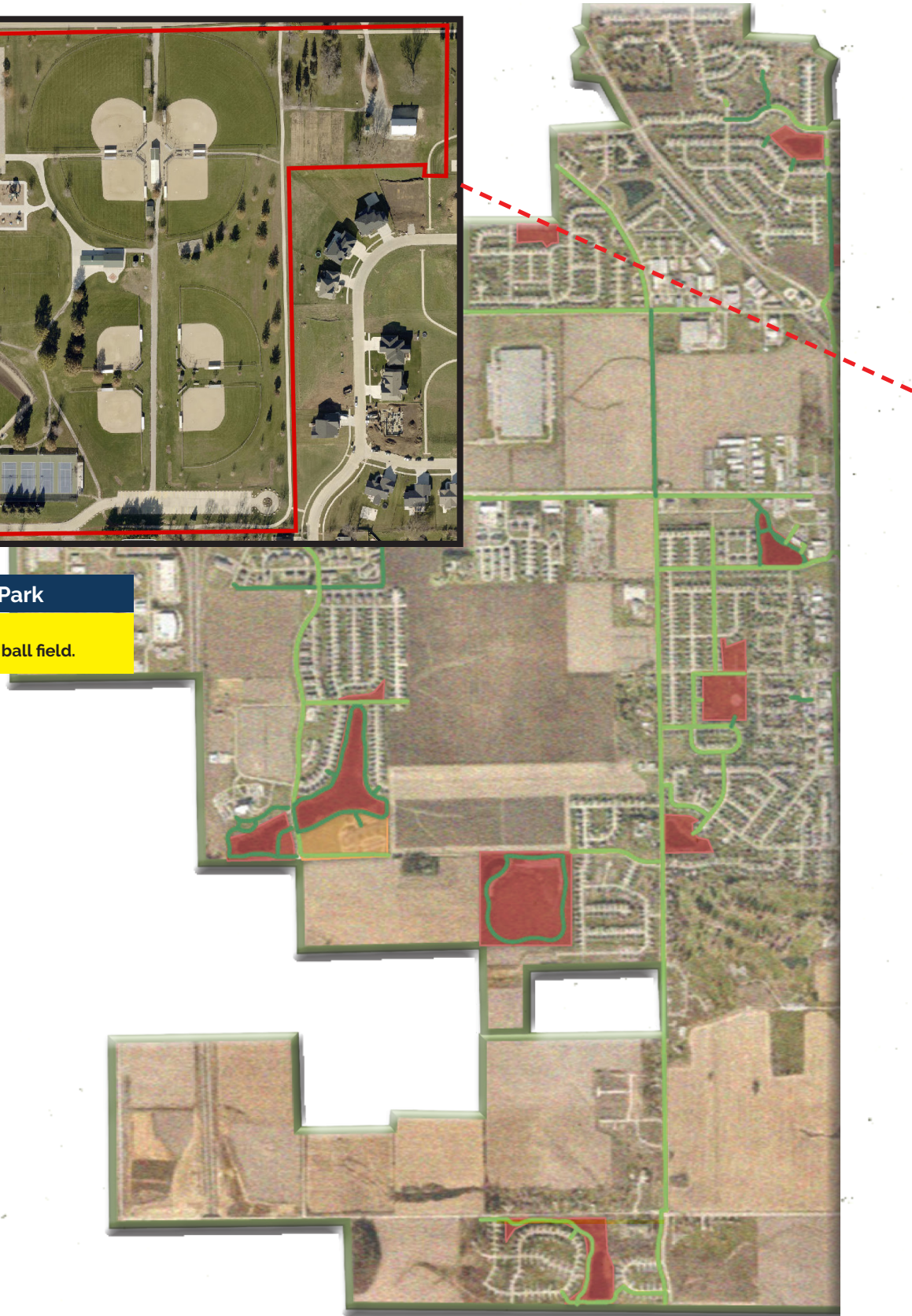


## PARK PRIORITY 1 ITEMS

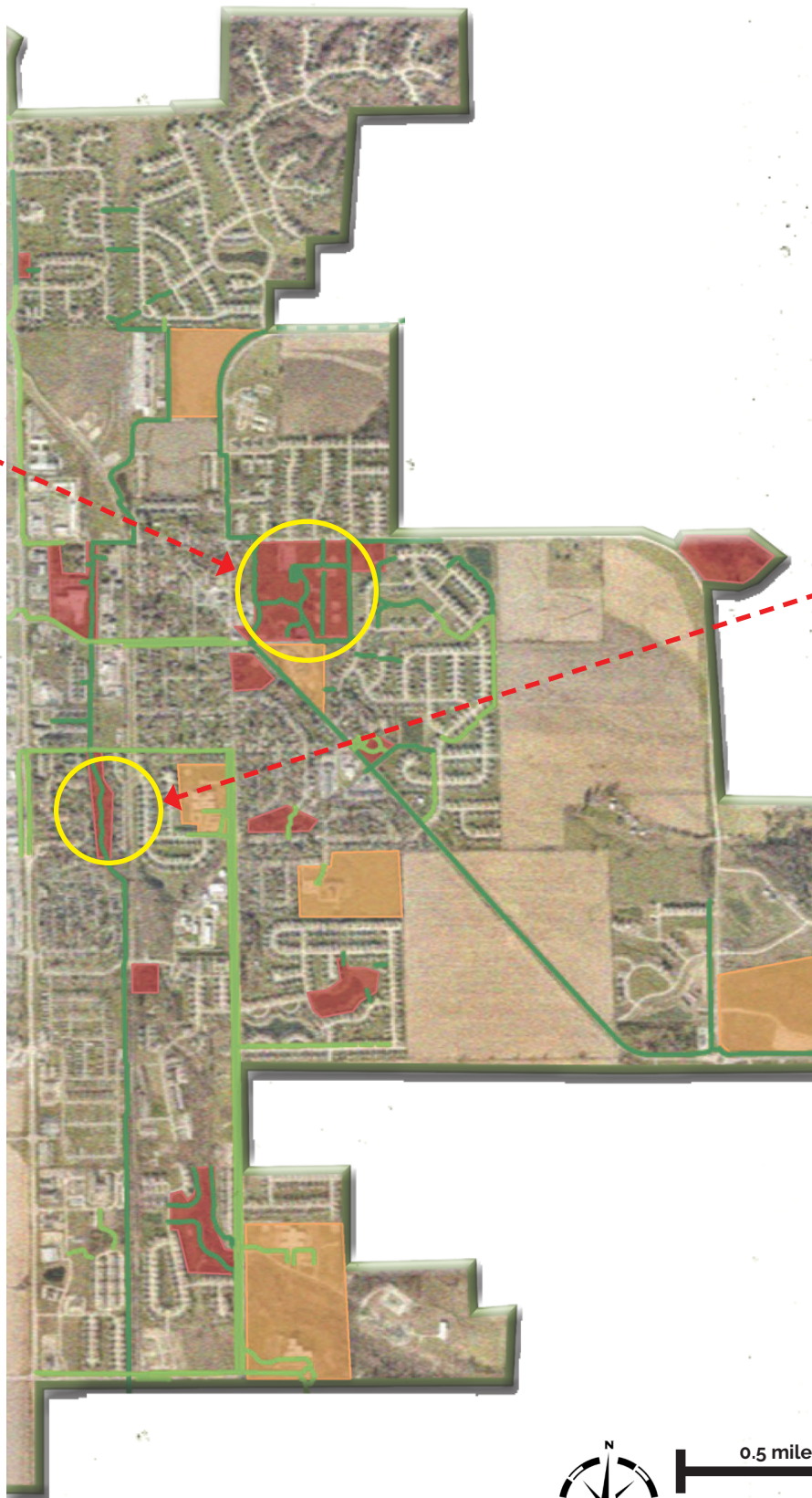


### Penn Meadows & Old Town Park

Upgrade to LED lighting.  
Replace press box and restrooms at ball field.



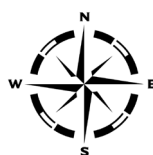


**PARK PRIORITY 1 ITEMS****Parkview Neighborhood Park**

Stabilize/straighten banks of Muddy Creek.

**City of North Liberty Map Legend**

-  Park property
-  School property
-  Trail (Off-Street Paved Path)
-  Proposed Trail
-  Wide Sidewalk
-  Proposed Wide Sidewalk



0.5 mile

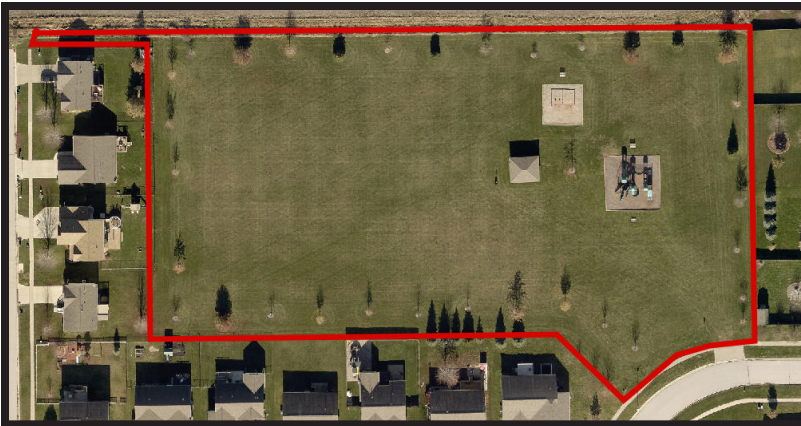
City of North Liberty map

VARIES

Project maps



## PARK PRIORITY 2 ITEMS

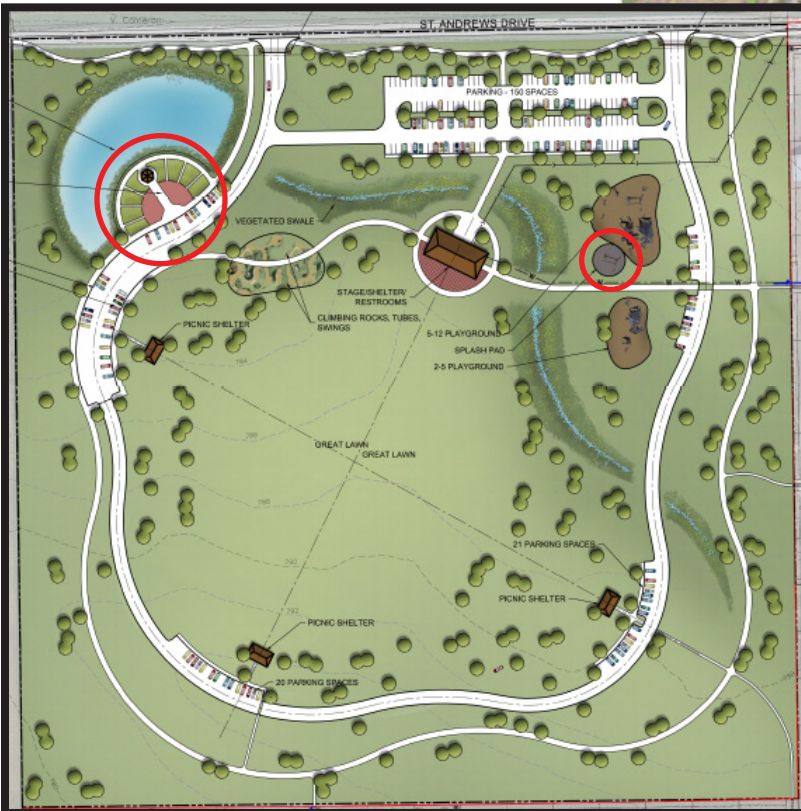


### Deerfield Park

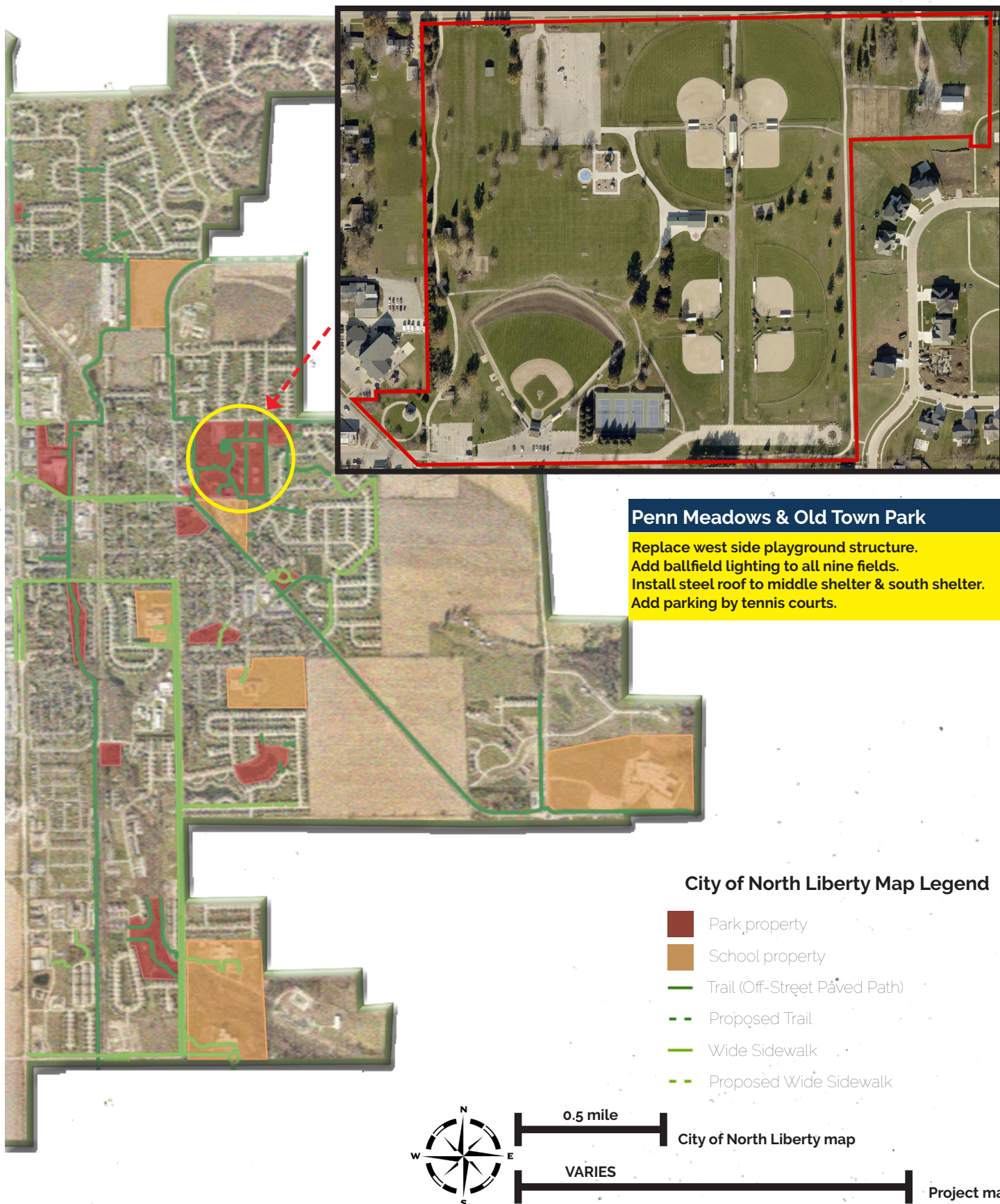
Acquire additional land.  
Pave small parking lot.  
Install steel roof on shelter.

### Centennial Park

Install splash pad.  
Pond area:  
- Install gazebo.  
- Add sculpture & flower gardens  
- Add honorarium.





**PARK PRIORITY 2 ITEMS**

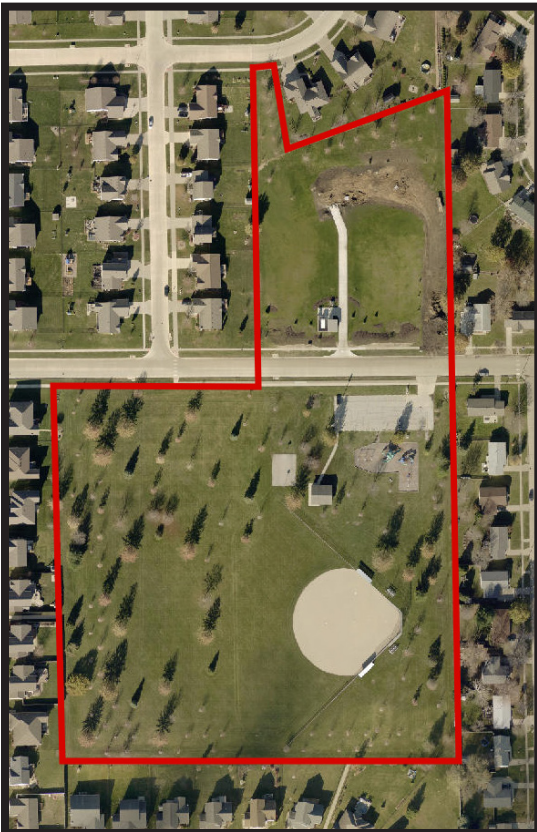


## PARK PRIORITY 2 ITEMS



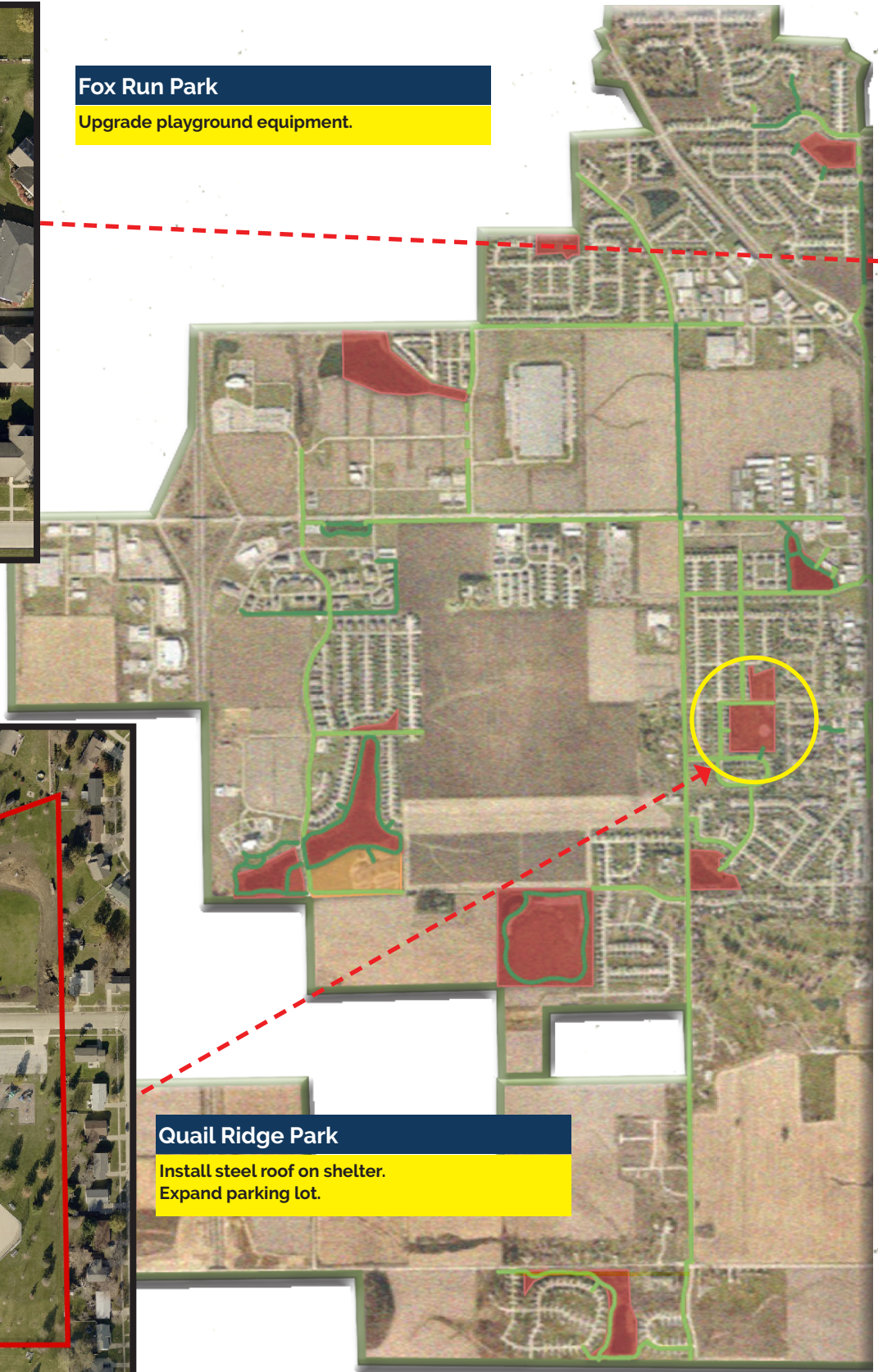
### Fox Run Park

Upgrade playground equipment.

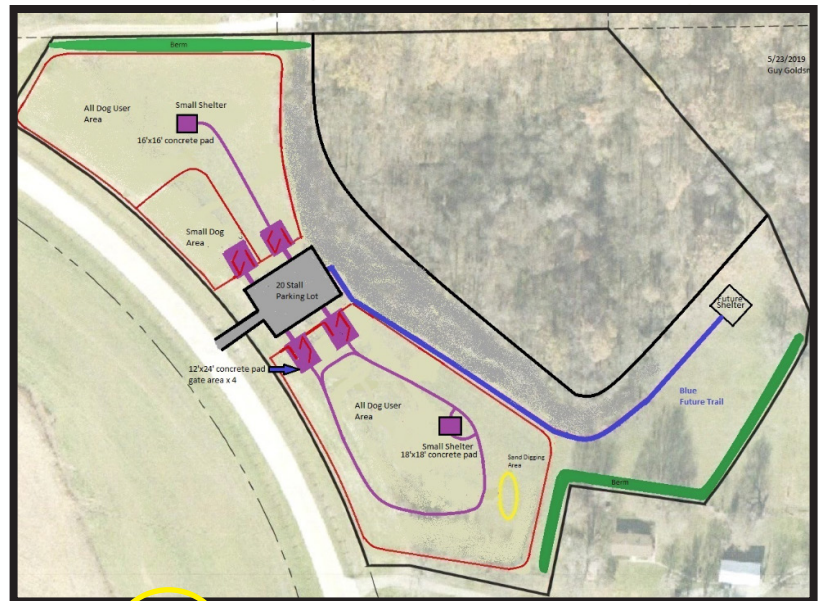


### Quail Ridge Park

Install steel roof on shelter.  
Expand parking lot.



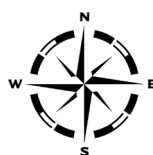


**PARK PRIORITY 2 ITEMS****North Liberty Dog Park**

Install water service &amp; hydrant.

**City of North Liberty Map Legend**

-  Park property
-  School property
-  Trail (Off-Street Paved Path)
-  Proposed Trail
-  Wide Sidewalk
-  Proposed Wide Sidewalk



0.5 mile

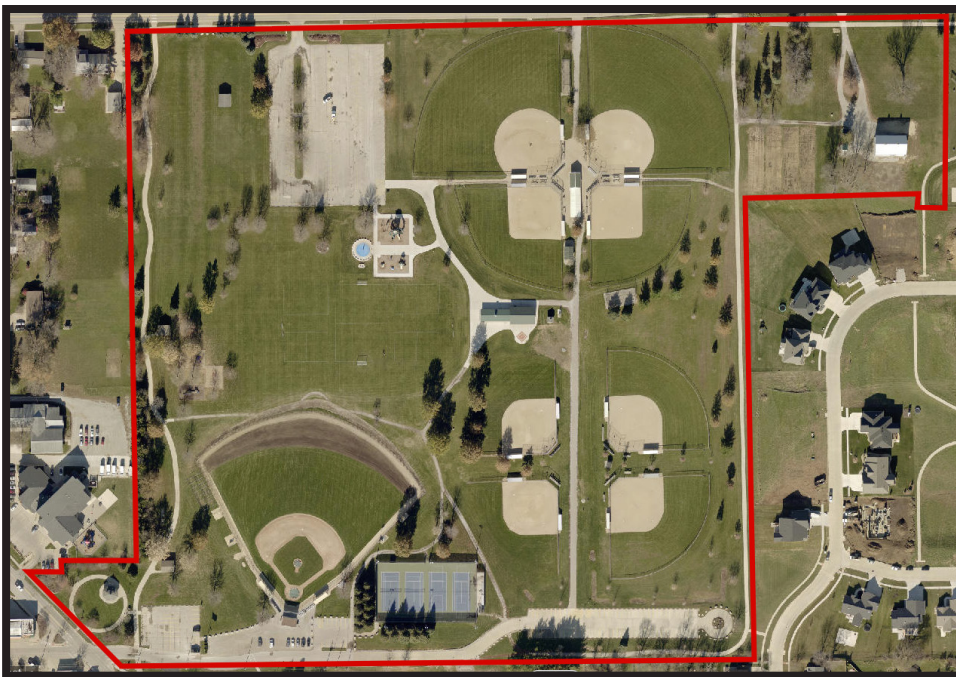
City of North Liberty map

VARIES

Project maps



## PARK PRIORITY 3 ITEMS



### Penn Meadows & Old Town Park

Expand community gardens.  
Relocate north shelter.  
Add steel roof to north shelter.  
Add additional north parking & resurface existing.

### City of North Liberty Map Legend

- Park property
- School property
- Trail (Off-Street Paved Path)
- Proposed Trail
- Wide Sidewalk
- Proposed Wide Sidewalk

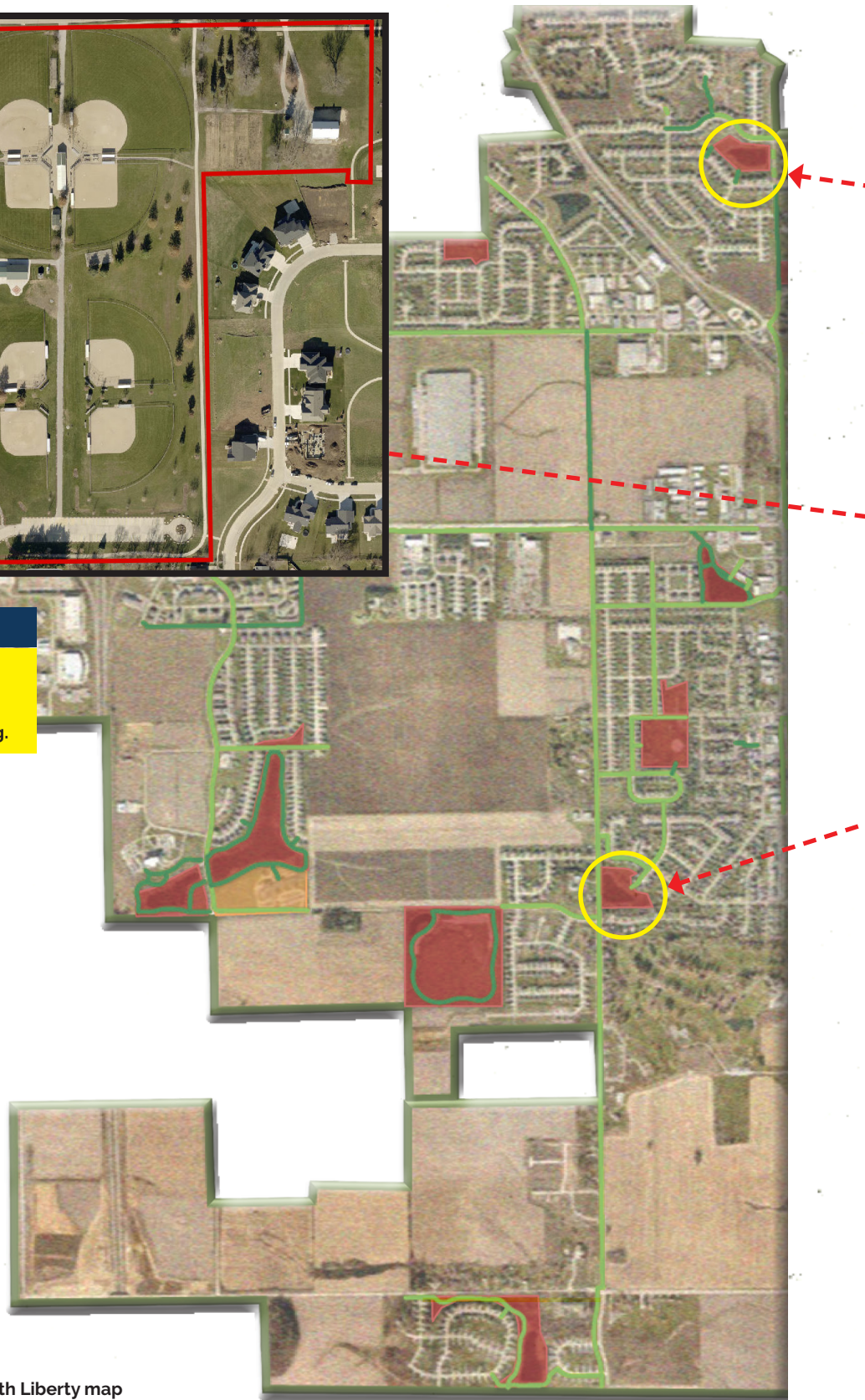


0.5 mile

City of North Liberty map

VARIES

Project maps





**PARK PRIORITY 4 ITEMS**

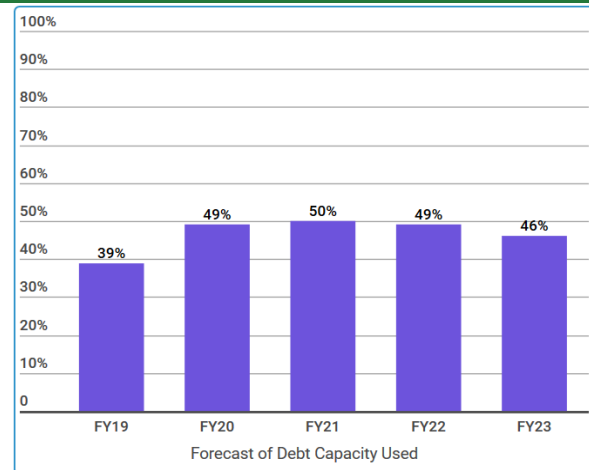
# Debt Summary

## APPROPRIATIONS & DEBT FORECAST

NAME Bond/Note Description Type of Bond/Note  Payment due by	ANNUAL APPROPRIATION									
	AA-CORBJ		AA-FARME		AA-HTLEX		AA-SPOTX		AA-UICCU	
	<i>Corr Media Prop (CBJ) Rebate</i>		<i>A&amp;M Development Rebate</i>		<i>Heartland Express Rebate</i>		<i>Spotix Rebate</i>		<i>UICCU Rebate</i>	
	<i>Annual Appropriation</i>		<i>Annual Appropriation</i>		<i>Annual Appropriation</i>		<i>Annual Appropriation</i>		<i>Annual Appropriation</i>	
	<i>Payment #</i>	<i>Amount</i>	<i>Payment #</i>	<i>Amount</i>	<i>Payment #</i>	<i>Amount</i>	<i>Payment #</i>	<i>Amount</i>	<i>Payment #</i>	<i>Amount</i>
June 01, 2019	2 of 10	\$ 33,606		\$ 146,130	10 of 10	\$ 181,212	1 of 7	\$ 28,557	5 of 8	\$ 795,688
June 01, 2020	3 of 10	\$ 32,106		\$ 98,087			2 of 7	\$ 71,093	6 of 8	\$ 747,456
June 01, 2021	4 of 10	\$ 32,748		\$ 100,049			3 of 7	\$ 72,515	7 of 8	\$ 762,405
June 01, 2022	5 of 10	\$ 33,403		\$ 102,050			4 of 7	\$ 73,965	8 of 8	\$ 740,139
June 01, 2023	6 of 10	\$ 34,071		\$ 104,091			5 of 7	\$ 75,444		
June 01, 2024	7 of 10	\$ 34,753		\$ 106,173			6 of 7	\$ 76,953		
June 01, 2025	8 of 10	\$ 35,448		\$ 108,296			7 of 7	\$ 78,492		
June 01, 2026	9 of 10	\$ 36,157		\$ 110,462						
June 01, 2027	10 of 10	\$ 36,880		\$ 112,671						
June 01, 2028				\$ 114,925						
June 01, 2029				\$ 117,223						
June 01, 2030										

REPAYMENT					
Year Ending June 30	GO Debt	Revenue Debt	Annual Appropriations	Total Annual Debt Retired	
2019	\$ 4,356,000	\$ 1,859,000	\$ 1,185,193	\$ 7,400,193	
2020	\$ 5,740,583	\$ 2,000,000	\$ 948,742	\$ 8,689,325	
2021	\$ 6,215,250	\$ 2,739,000	\$ 967,717	\$ 9,921,967	
2022	\$ 6,031,050	\$ 2,603,000	\$ 949,557	\$ 9,583,607	
2023	\$ 6,463,133	\$ 2,643,000	\$ 213,606	\$ 9,319,739	
2024	\$ 6,467,966	\$ 2,595,000	\$ 217,878	\$ 9,280,845	
2025	\$ 6,141,925	\$ 3,113,000	\$ 222,236	\$ 9,477,161	
2026	\$ 6,233,175	\$ 3,183,000	\$ 146,618	\$ 9,562,793	
2027	\$ 4,808,175	\$ 3,137,000	\$ 149,551	\$ 8,094,725	
2028	\$ 3,943,175	\$ 3,057,000	\$ 114,925	\$ 7,115,099	
2029	\$ 3,968,175	\$ 3,116,000	\$ 117,223	\$ 7,201,398	
2030	\$ 3,463,175	\$ 3,167,000	\$ -	\$ 6,630,175	
2031	\$ 3,468,175	\$ 3,219,000	\$ -	\$ 6,687,175	
2032	\$ 2,613,592	\$ 3,272,000	\$ -	\$ 5,885,592	
2033	\$ 2,613,592	\$ 3,325,000	\$ -	\$ 5,938,592	
2034	\$ 2,613,592	\$ 3,260,000	\$ -	\$ 5,873,592	
2035	\$ 2,211,508	\$ 3,316,000	\$ -	\$ 5,527,508	
2036	\$ 1,196,008	\$ 3,372,000	\$ -	\$ 4,568,008	
2037	\$ 356,250	\$ 3,429,000	\$ -	\$ 3,785,250	

Forecast of Used Debt Capacity



### TOTAL DEBT/BOND CAPACITY SUMMARY & FORECAST

Year Ending June 30	Assessed Value	Bond Capacity	GO Debt	TIF Debt	Annual Appropriations	UICCU/A&M Dev't Project	Total General Obligation Debt	Used Capacity	Remaining Capacity	Revenue Debt	Special Assessment Debt	Total Outstanding Debt
2019	\$ 1,679,807,364	\$ 83,990,368	\$ 5,955,000	\$ 23,745,000	\$ 1,185,193	\$ 2,200,000	\$ 33,085,193	39%	61%	\$ 55,205,000	\$ -	\$ 88,290,193
2020	\$ 1,730,201,585	\$ 86,510,079	\$ 4,880,000	\$ 35,093,996	\$ 948,742	\$ 1,500,000	\$ 42,422,738	49%	51%	\$ 53,346,000	\$ -	\$ 95,768,738
2021	\$ 1,782,107,632	\$ 89,105,382	\$ 3,870,000	\$ 39,358,413	\$ 967,717	\$ 800,000	\$ 44,996,130	50%	50%	\$ 51,346,000	\$ -	\$ 96,342,130
2022	\$ 1,835,570,861	\$ 91,778,543	\$ 3,050,000	\$ 41,025,163	\$ 949,557		\$ 45,024,720	49%	51%	\$ 48,607,000	\$ -	\$ 93,631,720
2023	\$ 1,890,637,987	\$ 94,531,899	\$ 2,210,000	\$ 40,659,114	\$ 213,606		\$ 43,082,720	46%	54%	\$ 46,004,000	\$ -	\$ 89,086,720



## DEBT SCHEDULE

NAME  Bond/Note Description Type of Bond/Note Utility   Projects Funded  Date Approved (bid or approval) Issue Date Issue Amount  Original Refinanced bond name Original Refinanced bond date Original Refinanced bond amount   Payment due by June 01, 2019 June 01, 2020 June 01, 2021 June 01, 2022 June 01, 2023 June 01, 2024 June 01, 2025 June 01, 2026 June 01, 2027 June 01, 2028 June 01, 2029 June 01, 2030 June 01, 2031 June 01, 2032 June 01, 2033 June 01, 2034 June 01, 2035 June 01, 2036 June 01, 2037  PRINCIPAL OWED % STILL OWE PRINCIPAL AMT PAID	1990-1999				2000-2009					
	98-REVN-A		98-REVN-B		07-REVN		08-REVN		08-REVN-C	
	SRF Sewer 1998A Revenue Bond WASTE WATER		SRF Sewer 1998B Revenue Bond WASTE WATER		SRF WWTP Project Revenue Bond WASTE WATER		SRF WWTP Project Revenue Bond WASTE WATER		WW Projects 2008C Revenue Bond WASTE WATER	
					SRF WWTP Project; interest rate on all existing SRF water projects over 10 years old dropped from 3% interest to 1.75% interest effective December 1, 2017		SRF WWTP Project; to pay a portion of the cost of constructing improvements and extensions to the utility		WW Projects 2008C; for the purpose of constructing improvements and extensions to the utility	
	January 13, 1998 March 23, 1998		January 13, 1998 March 23, 1998		July 10, 2007 August 23, 2007		April 22, 2008 August 06, 2008		August 26, 2008 September 15, 2008	
	\$	323,957	\$	4,248,043	\$	5,271,000	\$	3,250,000	\$	1,550,000
	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
	3.00%	\$ 24,000	3.00%	\$ 262,000	1.75%	\$ 121,000	3.00%	\$ 151,000	4.20%	\$ 115,000
					1.75%	\$ 416,000	3.00%	\$ 156,000	4.25%	\$ 120,000
					1.75%	\$ 430,000	3.00%	\$ 161,000	4.30%	\$ 125,000
					1.75%	\$ 444,000	3.00%	\$ 166,000	4.35%	\$ 130,000
					1.75%	\$ 459,000	3.00%	\$ 171,000	4.40%	\$ 140,000
					1.75%	\$ 475,000	3.00%	\$ 177,000		
					1.75%	\$ 486,000	3.00%	\$ 183,000		
					1.75%	\$ 654,000	3.00%	\$ 189,000		
					1.75%	\$ 675,000	3.00%	\$ 195,000		
							3.00%	\$ 201,000		



# 1990 - 2013

2010-2019											
11-GOTF-B		12-RUTF-A		12-GOTF-B		12-REVN-C		13-REDL		13-GOLA-A	
2011B GO Urban Renew (TIF) Bond STREETS		2012A, St. Main. Facility Road Use Tax Fund Rev Bond FACILITY		2012B, Library Project GO Urban Renew (TIF) Bond FACILITY		2012C Series Revenue Bond REFI		2013, Library (REDLG) GO Urban Renew (TIF) Bond FACILITY		2013A Series General Obligation Bond REFI	
Planning, designing and constructing water system, sanitary and storm sewer system and street and highway improvements				Funding the construction of a public works/street department facility		General Obligation Urban Renewal Library Improvement Bonds		Refinanced a 2001 Revenue Bond for Water Improvements; Water Revenue Refunding Bond		Rural Economic Development Loan program; 10 year duration; loan from Linn Co Rural Electric Coop Assn; funds for expanding, furnishing, and equipping the municipal library and streets improvements	
August 09, 2011 September 28, 2011		March 13, 2012 March 29, 2012		October 23, 2012 November 12, 2012		October 23, 2012 November 12, 2012		February 12, 2013 May 01, 2013		June 11, 2013 July 01, 2013	
\$ 5,810,000		\$ 1,815,000		\$ 1,815,000		\$ 1,575,000		\$ 360,000		\$ 2,540,000	
						2001 Revenue Bond Water September 01, 2001		2003 GO Urban Renew September 01, 2003			
						\$ 2,000,000		\$ 4,200,000			
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Pay #	Amount	Rate	Amount
1.85%	\$ 400,000	2.00%	\$ 115,000	1.00%	\$ 180,000	1.60%	\$ 185,000	6 of 10	\$36,000	1.30%	\$ 255,000
2.10%	\$ 410,000	2.00%	\$ 120,000	1.20%	\$ 185,000	1.80%	\$ 190,000	7 of 10	\$36,000	1.50%	\$ 260,000
2.30%	\$ 420,000	2.00%	\$ 120,000	1.35%	\$ 185,000	2.00%	\$ 190,000	8 of 10	\$36,000	1.75%	\$ 260,000
2.45%	\$ 435,000	2.20%	\$ 125,000	1.55%	\$ 190,000			9 of 10	\$36,000	1.90%	\$ 265,000
2.60%	\$ 450,000	2.40%	\$ 130,000	1.70%	\$ 195,000			10 of 10	\$36,000	2.15%	\$ 270,000
2.80%	\$ 465,000	2.60%	\$ 130,000								
3.00%	\$ 485,000	2.80%	\$ 135,000								
3.10%	\$ 505,000	2.90%	\$ 140,000								
		3.00%	\$ 145,000								
\$	3,570,000	\$	1,160,000	\$	935,000	\$	565,000	\$	180,000	\$	1,310,000
	61%		64%		52%		36%		50%		52%
\$	2,240,000	\$	655,000	\$	880,000	\$	1,010,000	\$	180,000	\$	1,230,000

## DEBT SCHEDULE

2010-2019										
NAME	13-GOLA-B		13-GOTF-C		14-REVN-A		14-REVN-B		14-GOTF-C	
Bond/Note Description	2013B, Streets/Parks		2013C, Hwy 965/Jones		2014A		2014B		2014C, Hwy 965/Front	
Type of Bond/Note	General Obligation Bond		GO Urban Renew (TIF) Bond		Revenue Bond		Revenue Bond		GO Urban Renew (TIF) Bond	
Utility	PARKS & STREETS		PARKS & STREETS		REFI & WASTE WATER		REFI		STREETS	
					Refinanced 2006A, a 2006		Refinanced a 2006 Revenue		100% of debt paid with TIF;	
					Revenue Bond for Sewer		Bond for Water Storage;		pay the costs of street, storm	
					Improvements; Sewer		Water Revenue Refunding		sewer, sidewalk, street	
					Revenue Refunding Bonds		Bond		lighting and signalization,	
Projects Funded	Constructing improvements to		Constructing improvements to						water & sewer system	
	parks, streets & highway		parks, streets & highway						improvements for the HWY	
Date Approved (bid or approval)	October 22, 2013		September 24, 2013		February 24, 2014		February 25, 2014		October 14, 2014	
Issue Date	November 5 2013		October 22, 2013		April 23, 2014		April 23, 2014		October 30, 2014	
Issue Amount	\$ 1,425,000		\$ 3,540,000		\$ 1,315,000		\$ 1,210,000		\$ 3,090,000	
Original Refinanced bond name					2006 Revenue Bond Sewer		2006 Revenue Bond Water			
Original Refinanced bond date					April 01, 2006		May 01, 2006			
Original Refinanced bond amount					\$ 1,860,000		\$ 1,670,000			
Payment due by	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
June 01, 2019	2.00%	\$ 140,000	2.00%	\$ 345,000	2.00%	\$ 115,000	2.00%	\$ 100,000	2.00%	\$ 300,000
June 01, 2020	2.00%	\$ 140,000	2.00%	\$ 350,000	2.00%	\$ 120,000	2.00%	\$ 100,000	2.00%	\$ 305,000
June 01, 2021	2.00%	\$ 145,000	2.00%	\$ 360,000	2.00%	\$ 120,000	2.00%	\$ 100,000	2.00%	\$ 305,000
June 01, 2022	2.10%	\$ 150,000	2.10%	\$ 375,000	2.25%	\$ 125,000	2.25%	\$ 105,000	2.00%	\$ 310,000
June 01, 2023	2.25%	\$ 155,000	2.25%	\$ 385,000	2.45%	\$ 125,000	2.50%	\$ 105,000	2.00%	\$ 325,000
June 01, 2024	2.40%	\$ 160,000	2.40%	\$ 400,000	2.70%	\$ 130,000	2.70%	\$ 110,000	2.00%	\$ 330,000
June 01, 2025					3.00%	\$ 135,000	3.00%	\$ 110,000	2.00%	\$ 335,000
June 01, 2026							3.05%	\$ 115,000		
June 01, 2027										
June 01, 2028										
June 01, 2029										
June 01, 2030										
June 01, 2031										
June 01, 2032										
June 01, 2033										
June 01, 2034										
June 01, 2035										
June 01, 2036										
June 01, 2037										
PRINCIPAL OWED	\$	890,000	\$	2,215,000	\$	870,000	\$	845,000	\$	2,210,000
% STILL OWE		62%		63%		66%		70%		72%
PRINCIPAL AMT PAID	\$	535,000	\$	1,325,000	\$	445,000	\$	365,000	\$	880,000

## 2013 - 2017

2010-2019											
15-COMBO-A		16-REVN-WW-SRF		17-COMBO-A		17-TIF-B		17-REVN-WTR-SRF		17-REVN-WTR-C	
2015A, St/Prks/Wa/Se COMBO - GO & TIF REFI & STREETS		SRF Sewer Revenue Bond WASTE WATER		2017A COMBO - GO & TIF REFI & STREETS		2017B Urban Renewal (TIF) Bond REFI & STREETS		SRF Water Revenue Bond WATER		2017C Revenue Bond REFI & WATER	
Refinanced 2007 and 2007B GO Water Improvement Bond; additional funds to pay the costs of street, sewer, and water improvements and constructing existing City parks;		State Revolving Fund; Costs of improvement and extensions to the municipal sanitary sewer system; construction of a water resource restoration project; refinanced the March 2016 Taxable Sewer Revenue Bond (which was at 1.75%)		Refinanced 2008B, 2009A, 2010A, and 2011A; remaining funds spent on constructing street, water, storm water, sewer and sidewalk		Refinanced 2010B; remaining funds spent on constructing street, water, storm water, sewer and sidewalk		Cost of planning, designing and constructing improvements and extensions to the Utility; Water Revenue Loan		Called "Water Revenue Refunding Bonds"; Refinanced 2008 ASR Well Revenue Bond	
September 08, 2015 October 08, 2015		September 13, 2016 October 07, 2016		April 11, 2017 April 27, 2017		May 09, 2017 May 30, 2017		February 14, 2017 February 24, 2017		April 11, 2017 April 27, 2017	
\$ 9,965,000		\$ 22,337,000		\$ 4,435,000		\$ 7,980,000		\$ 22,072,000		\$ 1,190,000	
2007A TIF and 2007B GOLA 7/24/2007 and 11/27/2007		2016 Sewer Revenue Bond March 04, 2016		2008B, 2009A, 2010A, 2011A 6/30/08, 5/27/09, 10/25/10, 9/28/11		2010B TIF October 10, 2010				2008D ASR Well Revenue September 15, 2008	
\$3,515,000 and \$855,000		\$ 20,911,000		\$1,940K, \$2,425K, \$1,730K, \$790K		\$ 6,765,000				\$ 2,350,000	
Rate		Amount		Rate		Amount		Rate		Amount	
2.00%	\$ 890,000	1.20%	\$ 480,000	3.00%	\$ 680,000	2.00%	\$ 1,130,000	1.75%	\$ 1,000	2.00%	\$ 190,000
2.00%	\$ 910,000	1.20%	\$ 483,000	3.00%	\$ 610,000	2.00%	\$ 1,155,000	1.75%	\$ 100,000	2.00%	\$ 195,000
2.00%	\$ 920,000	1.20%	\$ 493,000	3.00%	\$ 415,000	2.00%	\$ 1,180,000	1.75%	\$ 800,000	2.25%	\$ 200,000
2.00%	\$ 935,000	1.20%	\$ 498,000	3.00%	\$ 425,000	2.00%	\$ 445,000	1.75%	\$ 800,000	2.25%	\$ 210,000
2.00%	\$ 890,000	1.20%	\$ 503,000	3.00%	\$ 425,000	2.00%	\$ 455,000	1.75%	\$ 800,000	2.25%	\$ 210,000
2.00%	\$ 910,000	1.20%	\$ 653,000	3.00%	\$ 445,000	2.00%	\$ 460,000	1.75%	\$ 800,000		
2.00%	\$ 930,000	1.20%	\$ 666,000	3.00%	\$ 245,000	2.00%	\$ 470,000	1.75%	\$ 1,278,000		
2.00%	\$ 955,000	1.20%	\$ 661,000	3.00%	\$ 250,000	2.00%	\$ 480,000	1.75%	\$ 1,304,000		
		1.20%	\$ 672,000	3.00%	\$ 260,000	2.125%	\$ 495,000	1.75%	\$ 1,330,000		
		1.20%	\$ 1,379,000			2.25%	\$ 505,000	1.75%	\$ 1,357,000		
		1.20%	\$ 1,612,000			2.50%	\$ 520,000	1.75%	\$ 1,384,000		
		1.20%	\$ 1,635,000					1.75%	\$ 1,412,000		
		1.20%	\$ 1,659,000					1.75%	\$ 1,440,000		
		1.20%	\$ 1,683,000					1.75%	\$ 1,469,000		
		1.20%	\$ 1,707,000					1.75%	\$ 1,498,000		
		1.20%	\$ 1,732,000					1.75%	\$ 1,528,000		
		1.20%	\$ 1,757,000					1.75%	\$ 1,559,000		
		1.20%	\$ 1,782,000					1.75%	\$ 1,590,000		
		1.20%	\$ 1,808,000					1.75%	\$ 1,621,000		
\$ 7,340,000	\$ 21,863,000	\$ 3,755,000	\$ 7,295,000	\$ 22,071,000	\$ 1,005,000						
74%	98%	85%	91%	100%	84%						
\$ 2,625,000	\$ 474,000	\$ 680,000	\$ 685,000	\$ 1,000	\$ 185,000						

## DEBT SCHEDULE

		2010-2019							
NAME		18-COMBO-A		18-COMBO-B		18-COMBO-C		19-COMBO	
Bond/Note Description	Type of Bond/Note	2018A		2018 I380/Forevergreen		2018 Other Projects		2019 Projects	
		COMBO - GO & TIF		COMBO - GO & TIF		COMBO - GO & TIF		COMBO - GO & TIF	
Utility		STREETS & HOUSE		STREETS					
				Joint project with the State of Iowa to reconstruct West					
		Penn Street, North Liberty Road, Centennial Park & Ranshaw House		Forevergreen from the new I-380 exit to Ranshaw Way/HWY 965					
Projects Funded									
Date Approved (bid or approval)		September 25, 2018							
Issue Date		October 15, 2018							
Issue Amount		\$ 4,595,000							
Original Refinanced bond name									
Original Refinanced bond date									
Original Refinanced bond amount									
Payment due by		Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
June 01, 2019									
June 01, 2020		3.00%	\$335,000	\$	625,000	\$	419,583		
June 01, 2021		3.00%	\$345,000	\$	625,000	\$	419,583	\$	599,667
June 01, 2022		3.00%	\$350,000	\$	625,000	\$	419,583	\$	599,667
June 01, 2023		3.00%	\$360,000	\$	625,000	\$	419,583	\$	599,667
June 01, 2024		3.00%	\$365,000	\$	625,000	\$	419,583	\$	599,667
June 01, 2025		3.00%	\$375,000	\$	625,000	\$	419,583	\$	599,667
June 01, 2026		3.00%	\$385,000	\$	625,000	\$	419,583	\$	599,667
June 01, 2027		3.00%	\$395,000	\$	625,000	\$	419,583	\$	599,667
June 01, 2028		3.00%	\$405,000			\$	419,583	\$	599,667
June 01, 2029		3.00%	\$415,000			\$	419,583	\$	599,667
June 01, 2030		3.10%	\$430,000			\$	419,583	\$	599,667
June 01, 2031		3.15%	\$435,000			\$	419,583	\$	599,667
June 01, 2032								\$	599,667
June 01, 2033								\$	599,667
June 01, 2034								\$	599,667
June 01, 2035								\$	599,667
June 01, 2036									
June 01, 2037									
PRINCIPAL OWED		\$	4,595,000	\$	5,000,000	\$	5,034,996	\$	8,995,000
% STILL OWE									
PRINCIPAL AMT PAID									



# 2018 - 2024

[illegible]

# Tax Levy Information

## PROPERTY TAX RATE ANALYSIS

### Annual Property Tax Rate Projections & Comparisons

	FY18	FY19	FY20	FY21	FY22	FY23	FY24
General Fund	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10
Special Reserves	\$ 2.04	\$ 2.01	\$ 1.72	\$ 2.01	\$ 2.01	\$ 2.01	\$ 2.01
Debt Service	\$ 0.89	\$ 0.92	\$ 1.21	\$ 1.24	\$ 1.41	\$ 1.48	\$ 1.24
<b>Total</b>	<b>\$ 11.03</b>	<b>\$ 11.03</b>	<b>\$ 11.03</b>	<b>\$ 11.34</b>	<b>\$ 11.52</b>	<b>\$ 11.58</b>	<b>\$ 11.34</b>
\$ Adjustment	\$ -	\$ -	\$ 0.31	\$ 0.17	\$ 0.07	\$ (0.24)	\$ (0.24)
% Adjustment	0.00%	0.00%	2.82%	1.54%	0.57%	-2.07%	-2.07%

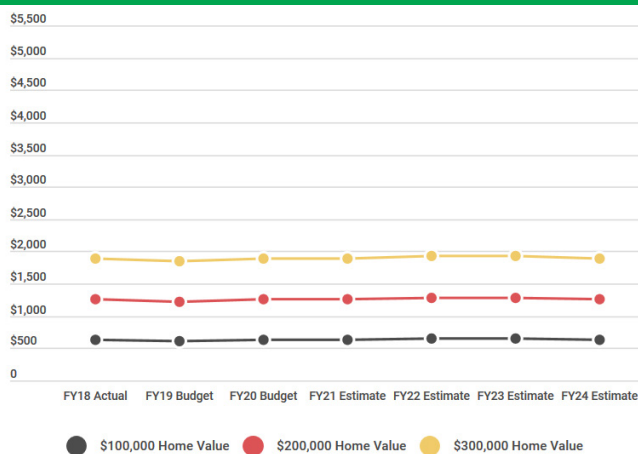
### Residential Property Tax Projections & Comparisons

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	Annual Average Increase
Home Value								
\$100,000	\$ 628.19	\$ 613.26	\$ 627.96	\$ 630.92	\$ 640.61	\$ 644.28	\$ 630.93	13.87
Annual Adjustment	\$ (14.93)	\$ 14.69	\$ 2.96	\$ 9.70	\$ 3.67	\$ (13.36)	\$ (13.36)	
\$200,000	\$ 1,256.38	\$ 1,226.52	\$ 1,255.91	\$ 1,261.84	\$ 1,281.23	\$ 1,288.57	\$ 1,261.85	27.73
Annual Adjustment	\$ (29.86)	\$ 29.39	\$ 5.93	\$ 19.39	\$ 7.34	\$ (26.72)	\$ (26.72)	
\$300,000	\$ 1,884.58	\$ 1,839.78	\$ 1,883.87	\$ 1,892.76	\$ 1,921.84	\$ 1,932.85	\$ 1,892.78	41.60
Annual Adjustment	\$ (44.79)	\$ 44.08	\$ 8.89	\$ 29.09	\$ 11.01	\$ (40.08)	\$ (40.08)	
Rollback	56.94%	55.62%	56.92%	55.62%	55.62%	55.62%	55.62%	55.62%

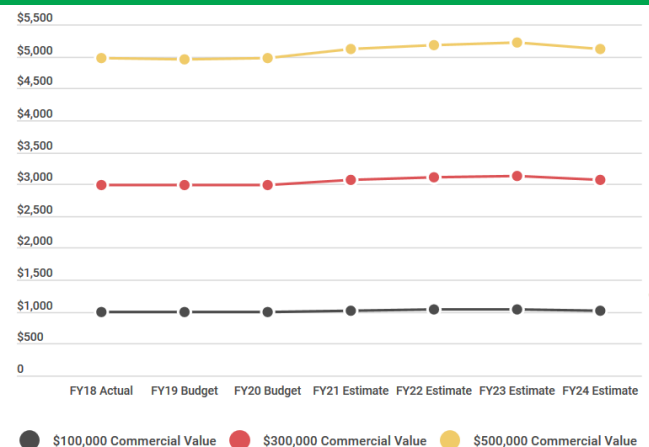
### Commercial Property Tax Projections & Comparisons

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	Annual Average Increase
Building Value								
\$100,000	\$ 992.94	\$ 992.33	\$ 992.94	\$ 1,020.90	\$ 1,036.59	\$ 1,042.53	\$ 1,020.92	45.99
Annual Adjustment	\$ (0.61)	\$ 0.61	\$ 27.97	\$ 15.69	\$ 5.94	\$ (21.62)	\$ (21.62)	
\$300,000	\$ 2,978.83	\$ 2,977.00	\$ 2,978.81	\$ 3,062.71	\$ 3,109.78	\$ 3,127.60	\$ 3,062.75	137.96
Annual Adjustment	\$ (1.83)	\$ 1.82	\$ 83.90	\$ 47.07	\$ 17.82	\$ (64.85)	\$ (64.85)	
\$500,000	\$ 4,964.72	\$ 4,961.66	\$ 4,964.69	\$ 5,104.52	\$ 5,182.96	\$ 5,212.66	\$ 5,104.58	229.93
Annual Adjustment	\$ (3.06)	\$ 3.03	\$ 139.83	\$ 78.44	\$ 29.70	\$ (108.08)	\$ (108.08)	
Rollback	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%

### FY20 Property Tax Comparison by Value - Residential



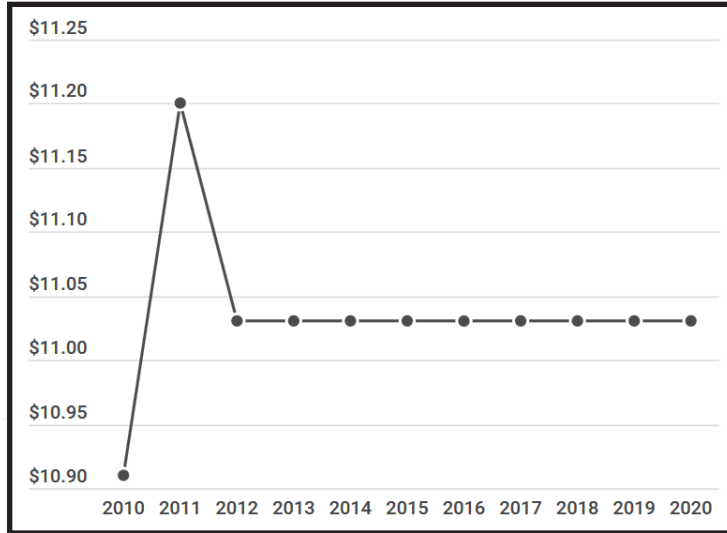
### FY20 Property Tax Comparison by Value - Commercial





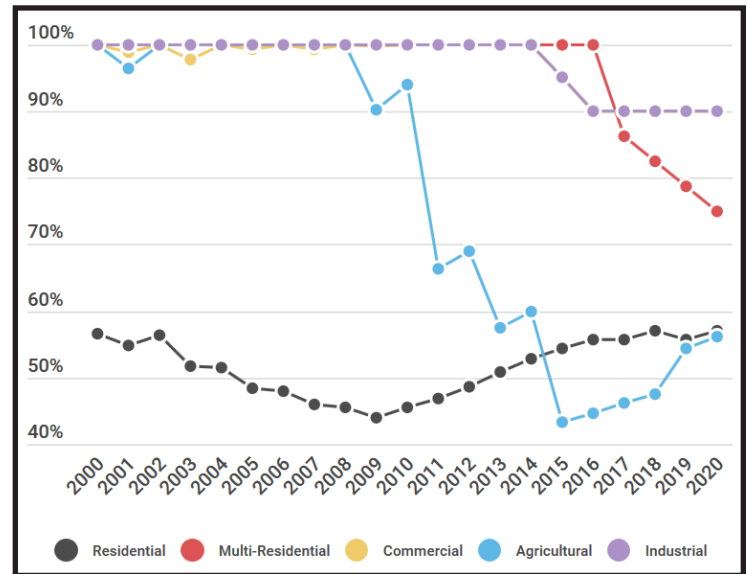
## NORTH LIBERTY TAX RATES

Fiscal Year	Tax Rate
2010	\$ 10.91
2011	\$ 11.20
2012	\$ 11.03
2013	\$ 11.03
2014	\$ 11.03
2015	\$ 11.03
2016	\$ 11.03
2017	\$ 11.03
2018	\$ 11.03
2019	\$ 11.03
2020	\$ 11.03



## STATE OF IOWA PROPERTY TAX ROLLBACK

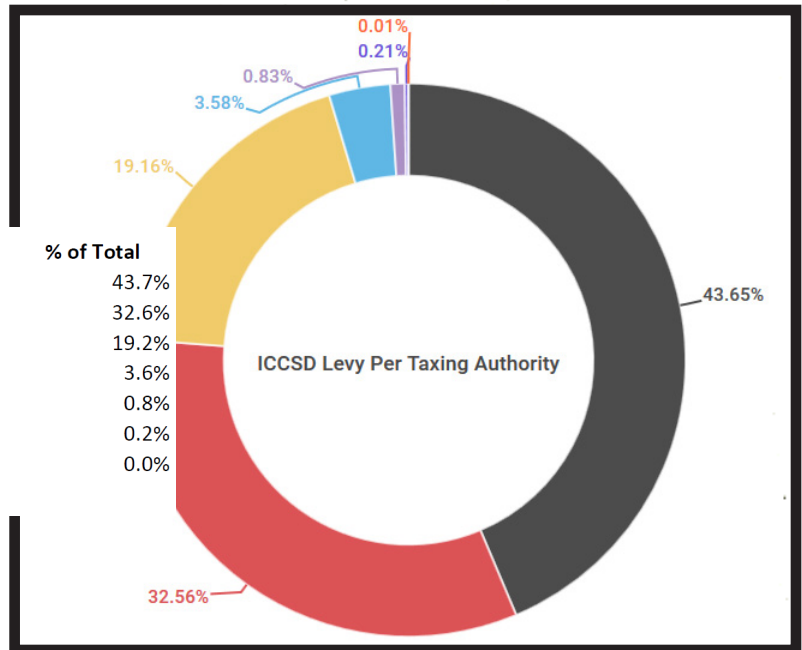
Tax Year	Assessment Year	Residential	Multi-Residential	Commercial	Agricultural	Industrial
2000	1998	56.48%	100.00%	100.00%	100.00%	100.00%
2001	1999	54.85%	100.00%	98.77%	96.34%	100.00%
2002	2000	56.27%	100.00%	100.00%	100.00%	100.00%
2003	2001	51.67%	100.00%	97.77%	100.00%	100.00%
2004	2002	51.39%	100.00%	100.00%	100.00%	100.00%
2005	2003	48.46%	100.00%	99.26%	100.00%	100.00%
2006	2004	47.96%	100.00%	100.00%	100.00%	100.00%
2007	2005	45.99%	100.00%	99.15%	100.00%	100.00%
2008	2006	45.56%	100.00%	100.00%	100.00%	100.00%
2009	2007	44.08%	100.00%	99.73%	90.10%	100.00%
2010	2008	45.59%	100.00%	100.00%	93.86%	100.00%
2011	2009	46.91%	100.00%	100.00%	66.27%	100.00%
2012	2010	48.53%	100.00%	100.00%	69.02%	100.00%
2013	2011	50.75%	100.00%	100.00%	57.54%	100.00%
2014	2012	52.82%	100.00%	100.00%	59.93%	100.00%
2015	2013	54.40%	100.00%	95.00%	43.40%	95.00%
2016	2014	55.73%	100.00%	90.00%	44.70%	90.00%
2017	2015	55.63%	86.25%	90.00%	46.11%	90.00%
2018	2016	56.94%	82.50%	90.00%	47.50%	90.00%
2019	2017	55.62%	78.75%	90.00%	54.45%	90.00%
2020	2018	56.92%	75.00%	90.00%	56.13%	90.00%



## IOWA CITY COMMUNITY SCHOOL DISTRICT

Taxing Authority	
Iowa City Community School District	
North Liberty	
Johnson County	
Community College	
Assessor	
Ag Extension Council	
State of Iowa	

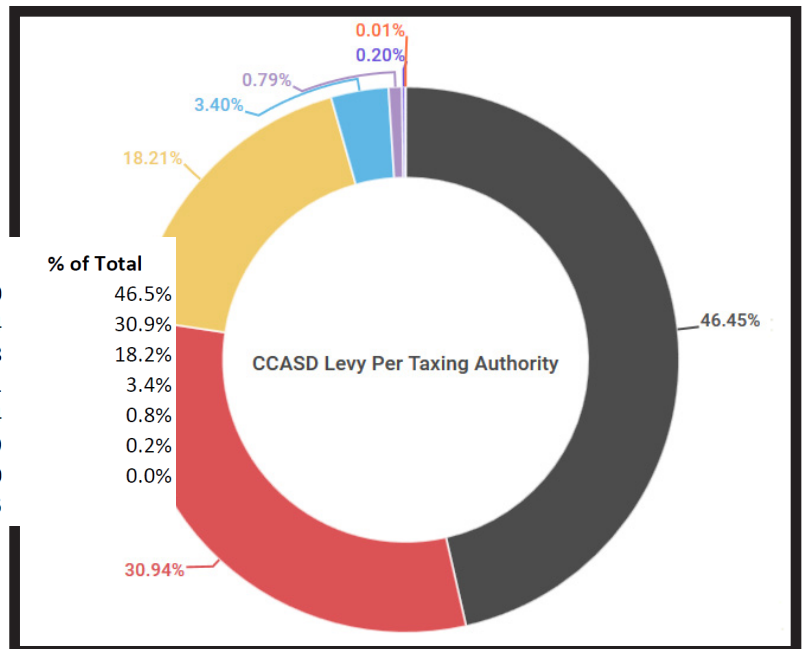
FY20 Levy	% of Total
\$ 14.79097	43.7%
\$ 11.03264	32.6%
\$ 6.49278	19.2%
\$ 1.21331	3.6%
\$ 0.28114	0.8%
\$ 0.07039	0.2%
\$ 0.00280	0.0%
<b>Total: \$ 33.88403</b>	



## CLEAR CREEK AMANA COMMUNITY SCHOOL DISTRICT

Taxing Authority	
Clear Creek Amana Community School District	
North Liberty	
Johnson County	
Community College	
Assessor	
Ag Extension Council	
State of Iowa	

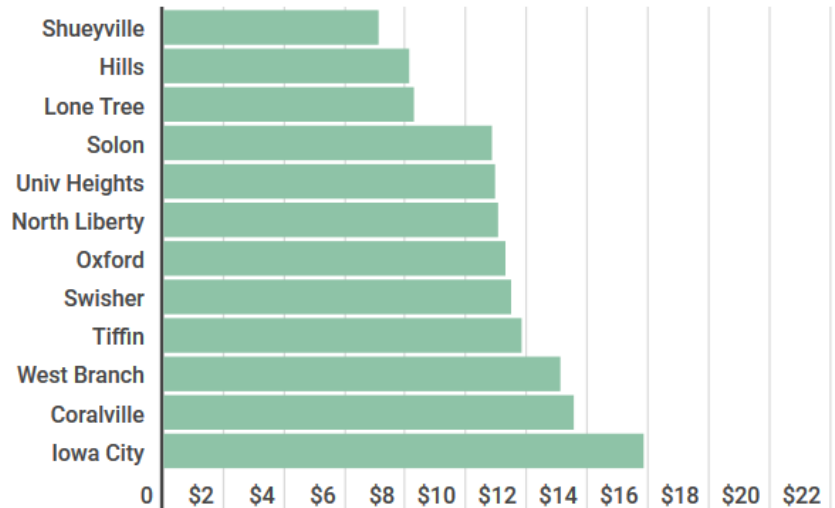
FY20 Levy	% of Total
\$ 16.56460	46.5%
\$ 11.03264	30.9%
\$ 6.49278	18.2%
\$ 1.21331	3.4%
\$ 0.28114	0.8%
\$ 0.07039	0.2%
\$ 0.00280	0.0%
<b>Total: \$ 35.65766</b>	



## MUNICIPAL TAX RATE COMPARISONS

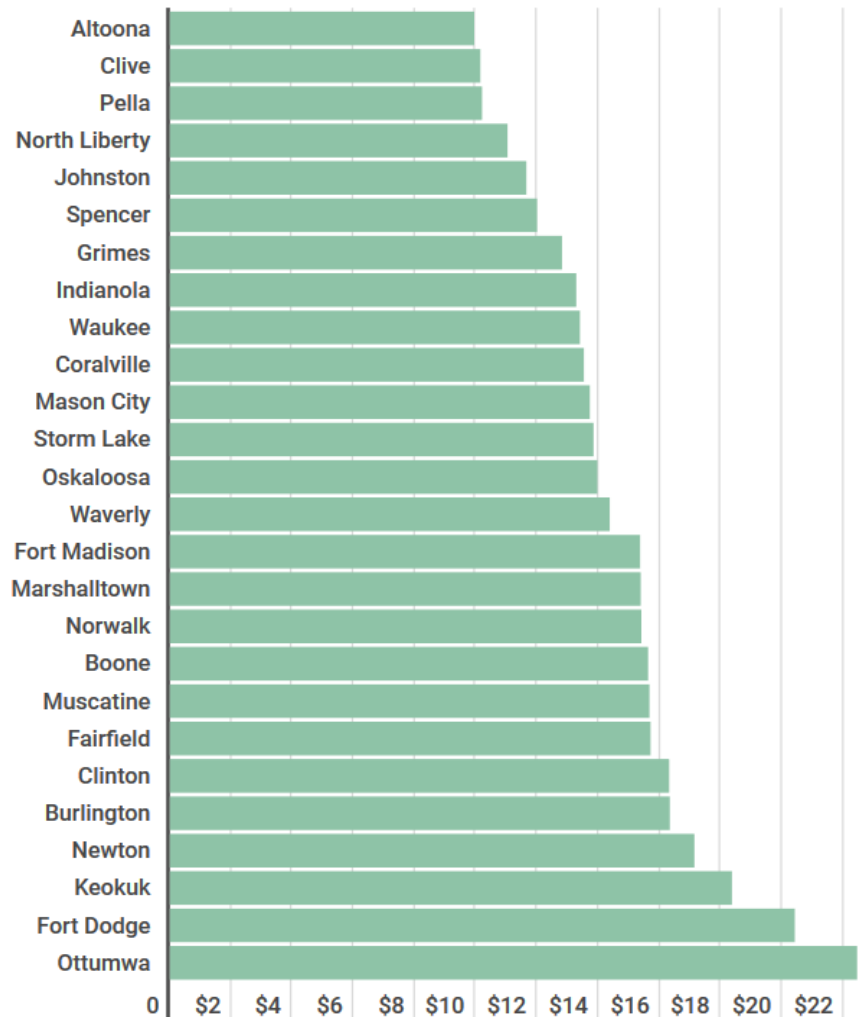
### Cities in Johnson County, Iowa

City	FY20 Tax Rate
Shueyville	\$ 7.09241
Hills	\$ 8.10000
Lone Tree	\$ 8.25796
Solon	\$ 10.82842
University Heights	\$ 10.93282
North Liberty	\$ 11.03264
Oxford	\$ 11.27591
Swisher	\$ 11.46215
Tiffin	\$ 11.80689
West Branch	\$ 13.08686
Coralville	\$ 13.52770
Iowa City	\$ 15.83305



### Comparable Iowa Cities

City	FY20 Tax Rate	Population
Altoona	\$ 9.94369	18,844
Clive	\$ 10.14475	17,097
Pella	\$ 10.20000	10,335
North Liberty	\$ 11.03264	19,239
Johnston	\$ 11.64912	22,040
Spencer	\$ 11.99999	11,031
Grimes	\$ 12.81293	13,562
Indianola	\$ 13.27899	16,071
Waukee	\$ 13.40000	22,810
Coralville	\$ 13.52770	21,664
Mason City	\$ 13.72143	27,093
Storm Lake	\$ 13.84485	10,458
Oskaloosa	\$ 13.97090	11,426
Waverly	\$ 14.37200	10,153
Fort Madison	\$ 15.36526	10,468
Marshalltown	\$ 15.38434	27,068
Norwalk	\$ 15.40604	11,517
Boone	\$ 15.62578	12,470
Muscatine	\$ 15.67209	23,817
Fairfield	\$ 15.70584	10,414
Clinton	\$ 16.31584	25,184
Burlington	\$ 16.33632	24,838
Newton	\$ 17.14000	15,209
Keokuk	\$ 18.36617	10,274
Fort Dodge	\$ 20.42025	24,098
Ottumwa	\$ 22.45648	24,550





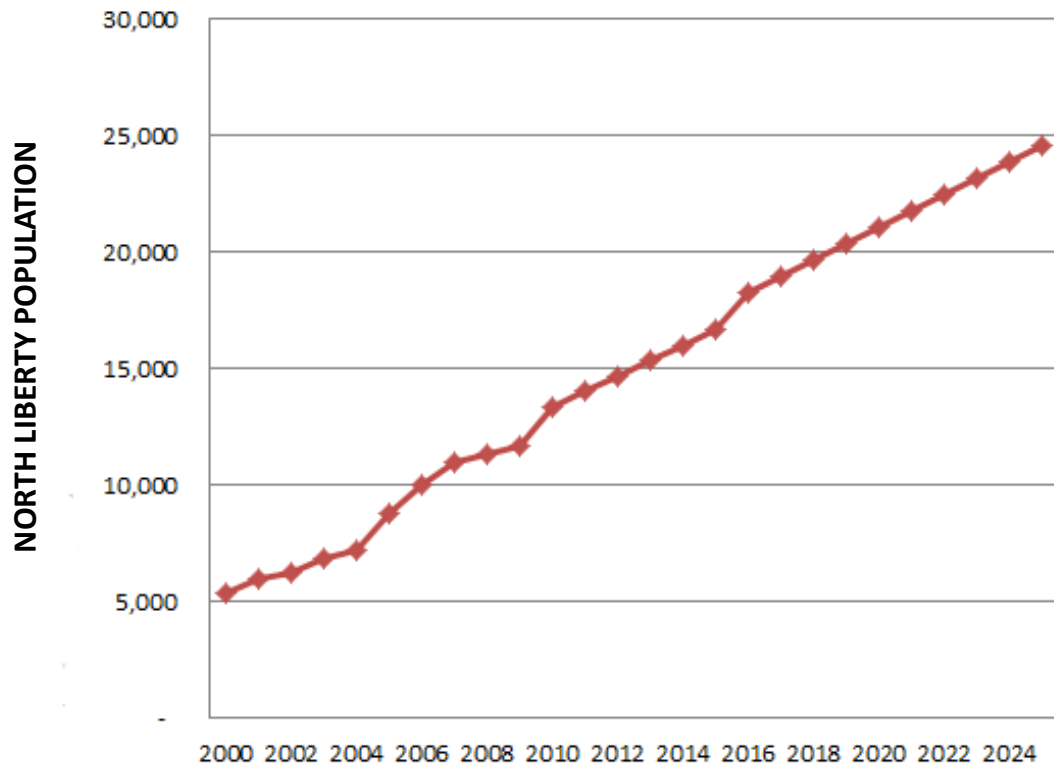


# Census & Land Value Data

## NORTH LIBERTY CENSUS HISTORY & FORECAST

Incorporated 1913

YEAR	POP.
1920	171
1930	161
1940	282
1950	309
1960	334
1970	1,055
1980	2,046
1990	2,926
2000	5,367
2001	5,957
2002	6,268
2003	6,866
2004	7,637
2005	8,806
2006	9,993
2007	10,983
2008	11,761
2009	12,413
2010	13,374
2011	14,393
2012	15,270
2013	16,146
2014	16,960
2015	18,299
2016	18,999
2017	19,699
2018	20,399
2019	21,099
2020	21,799
2021	22,499
2022	23,199
2023	23,899
2024	24,599



Source(s): Decennial Census information: United States Census Bureau American FactFinder, [factfinder.census.gov](https://factfinder.census.gov). Population totals derived from 1950, 1960, 1970, 1980, 1990, 2000 and 2010 census.

2016 Special Census information:

2001-2009 & 2011-2014 Projection Estimates: State Data Center of Iowa, [iowadatacenter.org](https://iowadatacenter.org).

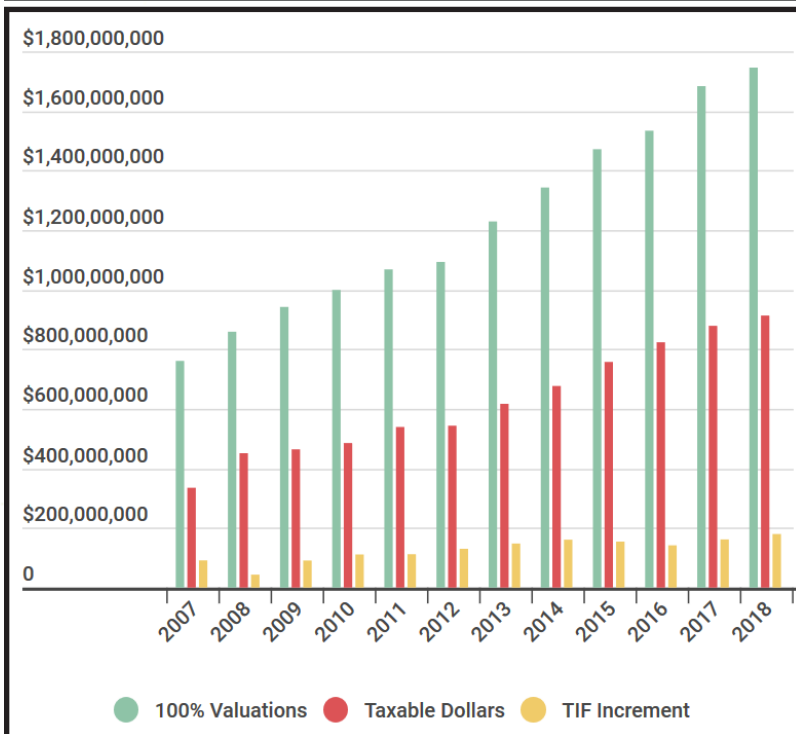


## LAND VALUATION HISTORY

100% Valuations  
Military exemptions not deducted.

Valuation Year (not tax year)	NORTH LIBERTY				ALL CITIES		ALL COUNTY	
	Regular	Ag	Total	% Increase	Total	% North Liberty	Total	% North Liberty
2007	\$ 758,522,245	\$ 2,317,467	\$ 760,839,712		\$ 7,360,434,384	10.3%	\$ 9,455,468,992	8.0%
2008	\$ 856,765,131	\$ 1,962,111	\$ 858,727,242	12.9%	\$ 7,660,476,479	11.2%	\$ 9,798,867,381	8.8%
2009	\$ 939,780,393	\$ 2,501,911	\$ 942,282,304	9.7%	\$ 7,904,091,648	11.9%	\$ 10,172,913,770	9.3%
2010	\$ 996,508,318	\$ 2,543,755	\$ 999,052,073	6.0%	\$ 8,084,955,347	12.4%	\$ 10,400,074,903	9.6%
2011	\$ 1,065,304,397	\$ 2,645,489	\$ 1,067,949,886	6.9%	\$ 8,317,055,129	12.8%	\$ 10,711,736,352	10.0%
2012	\$ 1,090,711,192	\$ 2,550,584	\$ 1,093,261,776	2.4%	\$ 8,490,798,624	12.9%	\$ 10,927,768,244	10.0%
2013	\$ 1,225,653,750	\$ 3,405,400	\$ 1,229,059,150	12.4%	\$ 9,018,881,286	13.6%	\$ 11,616,314,498	10.6%
2014	\$ 1,338,807,243	\$ 4,362,630	\$ 1,343,169,873	9.3%	\$ 9,314,755,766	14.4%	\$ 11,986,591,747	11.2%
2015	\$ 1,467,041,279	\$ 4,561,535	\$ 1,471,602,814	9.6%	\$ 10,018,814,841	14.7%	\$ 12,889,183,813	11.4%
2016	\$ 1,529,341,636	\$ 4,377,435	\$ 1,533,719,071	4.2%	\$ 10,398,376,175	14.7%	\$ 13,312,839,846	11.5%
2017	\$ 1,679,807,364	\$ 3,707,600	\$ 1,683,514,964	9.8%	\$ 11,236,950,705	15.0%	\$ 14,189,131,961	11.9%
2018	\$ 1,741,695,699	\$ 3,917,700	\$ 1,745,613,399	3.7%	\$ 11,924,571,426	14.6%	\$ 14,677,876,568	11.9%

Valuation Totals for North Liberty from 2007 - 2018



## LAND VALUATION HISTORY

Valuations for Tax Levies  
Taxable dollars not including increment (TIF)

Tax Year	North Liberty				All Cities		All County	
	Regular	Ag	Total	% increase	Total	% North Liberty	Total	% North Liberty
FY09	\$ 332,920,856	\$ 2,317,467	\$ 335,238,323		\$ 3,653,216,996	9.2%	\$ 4,754,571,025	7.1%
FY10	\$ 449,509,025	\$ 1,833,060	\$ 451,342,085	34.6%	\$ 3,924,157,233	11.5%	\$ 5,072,179,326	8.9%
FY11	\$ 462,385,239	\$ 1,589,602	\$ 463,974,841	2.8%	\$ 4,130,381,942	11.2%	\$ 5,318,955,579	8.7%
FY12	\$ 483,641,234	\$ 1,612,160	\$ 485,253,394	4.6%	\$ 4,282,474,589	11.3%	\$ 5,523,263,665	8.8%
FY13	\$ 537,823,556	\$ 1,307,497	\$ 539,131,053	11.1%	\$ 4,548,158,044	11.9%	\$ 5,837,314,778	9.2%
FY14	\$ 542,064,109	\$ 1,304,346	\$ 543,368,455	0.8%	\$ 4,655,671,349	11.7%	\$ 6,011,899,832	9.0%
FY15	\$ 615,679,900	\$ 1,183,866	\$ 616,863,766	13.5%	\$ 4,873,493,753	12.7%	\$ 6,263,695,099	9.8%
FY16	\$ 675,226,009	\$ 1,533,726	\$ 676,759,735	9.7%	\$ 4,990,057,049	13.6%	\$ 6,441,360,061	10.5%
FY17	\$ 755,873,970	\$ 1,801,641	\$ 757,675,611	12.0%	\$ 5,382,258,738	14.1%	\$ 6,943,806,888	10.9%
FY18	\$ 821,766,228	\$ 1,671,691	\$ 823,437,919	8.7%	\$ 5,662,890,419	14.5%	\$ 7,284,118,439	11.3%
FY19	\$ 877,173,602	\$ 1,729,606	\$ 878,903,208	16.0%	\$ 6,368,390,713	13.8%	\$ 8,021,279,641	11.0%
FY20	\$ 911,313,796	\$ 1,859,112	\$ 913,172,908	10.9%	\$ 6,696,369,057	13.6%	\$ 8,431,982,633	10.8%

Tax Increment Financing  
Increment value

Tax Year	North Liberty		All Cities		All County	
	Total	% increase	Total	% North Liberty	Total	% North Liberty
FY09	\$ 91,443,163		\$ 748,389,133	12.2%	\$ 748,490,452	12.2%
FY10	\$ 43,652,899	-52.3%	\$ 721,537,452	6.0%	\$ 721,632,375	6.0%
FY11	\$ 90,996,225	108.5%	\$ 732,280,256	12.4%	\$ 732,608,745	12.4%
FY12	\$ 111,125,998	22.1%	\$ 758,542,546	14.6%	\$ 758,896,453	14.6%
FY13	\$ 111,974,749	0.8%	\$ 738,608,004	15.2%	\$ 739,098,346	15.2%
FY14	\$ 130,410,844	16.5%	\$ 838,145,242	15.6%	\$ 838,663,837	15.5%
FY15	\$ 147,867,594	13.4%	\$ 987,489,541	15.0%	\$ 988,091,045	15.0%
FY16	\$ 160,764,659	8.7%	\$ 991,973,565	16.2%	\$ 992,789,311	16.2%
FY17	\$ 154,566,045	-3.9%	\$ 998,483,078	15.5%	\$ 999,085,444	15.5%
FY18	\$ 142,017,314	-8.1%	\$ 1,039,882,797	13.7%	\$ 1,040,612,914	13.6%
FY19	\$ 161,549,782	13.8%	\$ 765,484,671	21.1%	\$ 756,987,339	21.3%
FY20	\$ 179,698,993	11.2%	\$ 852,327,184	21.1%	\$ 852,816,944	21.1%

Source(s): Johnson County, Iowa Auditor, "100% Valuation Summary Report" and "Taxable Valuation Report" for assessment year 2007/budget year FY09 through assessment year 2018/budget year FY20, sourced from Deputy Auditor Mark Kistler.