



City Administrator & Staff Update

2023.10.20

- ☐ **Annual Evaluation:** The annual evaluation form will be sent via separate email. Thanks!
- ☐ **Riverside LED Sign:** \$35,000 in 2012. Nesper Sign out
- ☐ of Cedar Rapids made the sign.
- ☐ **Stormwater:** Attached is the PowerPoint on stormwater. If too large, it will come via link or separate email.
- ☐ **Retail:** I have started talking to two companies that work with communities on appropriate retail. I'll have more info in the near future. May be something to bring forward and consider. More to come...
- ☐ **Fiber to the Home (and Business):** Burlington is just starting a conversation on fiber with another provider and the company has reached out to West Burlington. I'll provide some initial information for them to review.
- ☐ **Vacation:** Reminder – vacation next week. Available by cell or email. Otherwise, please contact Kelly for immediate assistance.
- ☐ **Malls:** <https://communityplaymaker.com/features/macons-mall-makeover/>
- ☐ **Chamber/GGB ED Contributions:** I was asked about area GGB contributions. Please see below.
 - ☐ Burlington: In the previous cycle, Burlington was in for \$75,000 over five years (\$15,000 each year). The ask this year was for \$100,000 over the next five years. The city council has not agreed to funding for the 2023 - 2028 cycle.
 - ☐ Des Moines County: \$10k/yr. We have not made a decision on next year yet. We're waiting to see what HF718 does to our taxable values.
 - ☐ Mediapolis: \$10,000 over 5 years last round and approved \$15,000 over 5 years for this next round.
 - ☐ Danville: We did not contribute anything and probably will not again in the future. No request for the current round of funding.

IT (Newberry)

This week was about performing updates and starting to tackle the long list of vulnerabilities we have. I have a support ticket into Tyler as their content manager has sever vulnerabilities that include remote code execution vulnerabilities. So hopefully they have a patch for it. This week we also got the new computer set up for the building inspector as well as a larger monitor

for plan reviews to make the inspection of digital plans that much easier for him. This week we successfully entered phase II of deployment of crowd strike with the state and their 24/7 Security Operations Center. In two weeks, we will be at full deployment. At phase II we go with the full deployment on ten computers. I have chosen the ten computers and if everything goes successfully, we will enter full deployment in two weeks. I got back the Dark Trace pricing, and we will need to go over that together to see if it is something we want to add to our security stack. I also spent this week auditing and securing unsecure ethernet ports at city hall. Over the years we had some configuration changes that needed to be addressed. If you have any questions, feel free to contact me.

Police/Fire (Logan)

Vacation

City Clerk (Fry)

Conference

Finance (Moore)

- ☐ This week I have worked to audit/verify the undesignated TIF fund balance.
- ☐ Attending IMFOA.
- ☐ Please see the attached budget PowerPoint.

Public Works (Brissey)

- ☐ Water lab-
- ☐ Sewer lab
- ☐ Lift station rounds.
- ☐ Parks and Broadway trash and recycling
- ☐ Pool maintenance
- ☐ Locates.
- ☐ Service trucks and Squad cars
- ☐ Sign maintenance
- ☐ Hauling brush
- ☐ Mowing parks, city, properties, and medians.
- ☐ Trimming trees
- ☐ Backhoe and dump truck training for new higher
- ☐ Park clean up and maintenance and pool maintenance.
- ☐ Working on storm water plan.
- ☐ Working on side walks
- ☐ Started working on budget in spare time ha.

House File 718 Budget Changes, Annual Financial Report, and Annual Urban Renewal Report

IMOFA Fall Conference 2023

October 18, 2023





HOUSE FILE 718 BUDGET CHANGES

Division II – City Rate Consolidation

- Sets the max rate for this combined levy at \$8.10 in future years
- Consolidates several General Fund levies and the Emergency levy into a combined general fund levy
- Provides a mechanism for levy rate to be reduced if non-TIF taxable growth triggers are met or exceeded
- Goal is to bring all levies back under or to the \$8.10 max rate over time

Division II – City Rate Consolidation (cont.)

- Regular General
- Emergency
- Contract for Use of Bridge
- Rent / Ins /Maintenance Of Non-owned Civic Center
- Operation & Maintenance of Owned Civic Center
- Planning of San. Disposal Project
- Levy Improv. Fund in Special Charter City
- Inst. / Vocal Music Groups
- Memorial Building
- Symphony Orchestra
- Cultural / Scientific Facilities
- County Bridge
- Border River Bridges
- Aid to Non-Gov Transit Company
- Maintain Gift/Devise Institution
- City EMS
- Support Public Library

Rates Not Affected by HF718

- Operation & Maintenance of Publicly-owned Transit (\$0.95000)
- Aviation Authority (\$0.27000)
- Liability, Property/Casualty & Self-insurance (Amount Necessary)
- Support of Local Emergency Management Commission (Amount Necessary)
- Capital Improvement Reserve (\$0.67500)
- Debt Service (Amount Necessary)

TAXES LEVIED									
Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW		(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate	
	8.50499	Combined General Fund			5	0	43	0.00000	
		Non-Voted Other Permissible Levies							
12(10)	0.95000	Oper & Maint publicly owned Transit			7	0	45	0.00000	
12(14)	0.27000	Aviation Authority (under sec 330A.15)			11	0	49	0.00000	
12(17)	Amnt Nec	Liability, property & self insurance costs			14	0	52	0.00000	
12(21)	Amnt Nec	Support of a Local Emerg Mgmt Comm			462	0	465	0.00000	
		Voted Other Permissible Levies							
28E.22	1.50000	Unified Law Enforcement			24	0	62	0.00000	
		Total General Fund Regular Levies (5 thru 24)			25	0	0		
384.1	3.00375	Ag Land			26	0	63	0.00000	
		Total General Fund Tax Levies (25 + 26)			27	0	0		Do Not Add
		Special Revenue Levies							
384.6	Amnt Nec	Police & Fire Retirement			29	0	0	0.00000	
	Amnt Nec	FICA & IPERS (if general fund at levy limit)			30	0	0	0.00000	
Rules	Amnt Nec	Other Employee Benefits			31	0	0	0.00000	
		Sub Total Special Revenue Levies (29,30,31)			32	0	0		
			Valuation						
386	As Req	With Gas & Elec		Without Gas & Elec					
	SSMID 1 (A)	0 (B)		0	34	0	66	0.00000	
	SSMID 2 (A)	0 (B)		0	35	0	67	0.00000	
	SSMID 3 (A)	0 (B)		0	36	0	68	0.00000	
	SSMID 4 (A)	0 (B)		0	37	0	69	0.00000	
	SSMID 5 (A)	0 (B)		0	555	0	565	0.00000	
	SSMID 6 (A)	0 (B)		0	556	0	566	0.00000	
	SSMID 7 (A)	0 (B)		0	1177	0	1179	0.00000	
	SSMID 8 (A)	0 (B)		0	1185	0	1187	0.00000	
		Total Special Revenue Levies			39	0	0		
384.4	Amnt Nec	Debt Service Levy 76.10(6)			40	0	0	70	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)			41	0	71	0.00000	
		Total Property Taxes (27+39+40+41)			42	0	72	0.00000	

Division II – City Rate Ratchet Down (cont.)

- Provides a mechanism for levy rate to be reduced if non-TIF taxable growth triggers are met or exceeded
- Goal is to bring all levies back under or to the \$8.10 max rate over time
- Reduces levy by constraining growth by 2% or 3% each year, depending on the trigger hit
 - Non-TIF taxable growth under 3%, no reduction
 - Non-TIF taxable growth over 3% but less than 6%, 2% reduction factor applied
 - Non-TIF taxable growth over 6%, 3% reduction factor is applied

Calculation of Ratcheting Mechanism

- $(\text{Current Year CGFL requested dollars} / (\text{Current Year non-TIF taxable} * \text{reduction percentage})) * 1000 = \text{Budget Year CGFL Rate}$
- $\text{Budget Year CGFL} * (\text{Budget Year non-TIF taxable} / 1000) = \text{Budget Year CGFL revenue}$

	FY2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
	Regular Non-TIF w/ G&E	Regular Non-TIF w/ G&E	Regular Non-TIF w/ G&E	Regular Non-TIF w/ G&E
Current Non-TIF Taxable Value	3,406,697,589	3,920,967,075	3,987,929,569	4,160,954,005
Est. Budget Year Non-TIF Taxable Value	3,920,967,075	3,987,929,569	4,160,954,005	4,232,298,925
Estimated Growth Percentage	15.0958%	1.7078%	4.3387%	1.7146%
Current ACGFL Rate	\$6.34138	\$6.15668	\$6.15668	\$6.03596
Current ACGFL Requested Dollars	\$21,603,178	\$24,140,140	\$24,552,406	\$25,115,352
Growth Limitation	3%	0%	2%	0%
Budget ACGFL Rate	\$6.15668	\$6.15668	\$6.03596	\$6.03596
Budget ACGFL Requested Dollars	\$24,140,140	\$24,552,406	\$25,115,352	\$25,545,987
Revenue Increase / Decrease	\$2,536,962	\$412,266	\$562,946	\$430,635
Revenue Increase / Decrease %	11.7435%	1.7078%	2.2928%	2.2928%

Budget Process Changes

- New budget submission deadline of April 30
 - Applies to all local governments who issue a tax
- New mailing directly to property owners is required
 - Requires cooperation between local governments, County Auditor, and DOM
- New hearing on full property tax rate is required
 - Must have its own publication/posting and included in the mailed notice
 - Hearing must be separate and distinct from other hearings and other city budgets
- Budget adoption hearing & resolution still required prior to budget submission

Division X – Budget Notice Mailing Process

- Creates new Code of Iowa Section 24.2A, which requires a notice showing the proposed city, county and school property tax rates and revenues for the budget year be mailed to each taxpayer by March 20
- Cities, counties, and schools are required to provide certain information to the County Auditor by March 15 each year
 - We request that cities instead have this done by March 5, so that the County Auditor has time to work with their mail services to get mailings out

Budget Notice Mailing – Necessary Information

- Cities must provide the following items:
 - Total Current Year Tax Rate and Dollars (DOM Provides)
 - Proposed Budget Year Tax Rate and Dollars
 - If there is an increase, an explanation of the reasons for the increase, detailing specific purposes or programs
 - An example of the tax impact on a residential and commercial property (DOM Provides)
 - Percentage of current year property tax rate in relation to other levy authorities (DOM Provides)
 - Time, Date and Place of hearing on this proposal

Division X – Mailed Budget Notice

- Mailed notice must include:
 - Current rate and revenue
 - Effective rate for budget year if no further revenue was requested
 - Proposed revenue and total rate for budget year

Ankeny City Public Hearing on Proposed Property Taxation for Fiscal Year July 1, 2023 – June 30, 2024

Date:

Time:

Location:

Telephone:

Internet Details:

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
General Non-Ag	45,066,675	9.90000	9.46316	47,150,268	9.90000
Ag Only	13,000	3.00375	2.69603	14,484	3.00375

Any SSMID taxes excluded from Current and Proposed amounts.

Reasons Proposed Property Tax exceeds the Current Property Tax:

Division X – Mailed Budget Notice

- Mailed notice must include (cont.):
 - A breakdown of the consolidated rate by the authority that receives the property tax dollars

Taxing District: 770003 – ANKENY CITY/ANKENY SCH

Taxes currently levied within named taxing district. TIF included where applicable.

Taxing Authority	Non-TIF Property Tax	TIF Tax	Total Property Tax	Authority % of Tax
Ankeny School	49,591,766		49,591,766	45.00%
Polk County	19,693,254		19,693,254	17.87%
Ankeny City	28,793,902		28,793,902	26.13%
All Others	12,123,890		12,123,890	11.00%

Division X – Mailed Budget Notice

- Mailed notice must include (cont.):
 - A breakdown of the change in taxes to be paid in the budget year on a residential and commercial property with an actual value of \$100,000

Examples for allocation of taxes for a property with a value of 100,000 in both the Current year and Budget year:

Residential Property:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Difference
Ankeny School	1,705.08	1,669.60	-00.32%
Polk County	677.10	677.10	00.00%
Ankeny City	990.00	990.00	00.00%

Commercial Property – Note the first 150,000 of Commercial property has the same taxation basis as Residential:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Difference
Ankeny School	1,705.08	1,669.60	-00.32%
Polk County	677.10	677.10	00.00%
Ankeny City	990.00	990.00	00.00%



Division X – Budget Notice Mailing Process

- Cities will be required to provide the information needed for the hearings through the DOM system
 - This will be accomplished by completing the Property Tax and Proposed Tax Rate pages of the city budget in the online system

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
The City of: ACKLEY County Name: HARDEN COUNTY, FRANKLIN
Adopted On: (entered upon adoption) Resolution: (entered upon adoption)
The below signed certifies that the City Council, on the date stated above, lawfully approved the annual resolution adopting a budget for next fiscal year, as summarized on this and the reporting pages.
Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

	With Gas & Electric	Without Gas & Electric	City Number: 42-388
Regular	3a	0	38
DEBT SERVICE	3a	0	38
Ag Land	4a	0	38

Consolidated General Fund Levy Calculation

FY 2024 Budget Data	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
	0.150499	248,036	40,921,325	-1.00
	Limitation Percentage			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2025	0.150499	0	-1.00	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIDE INTEREST RATE BELOW	(A) Request with (B) Property Tax Replacement	(C) Rate
0.150499		Combined General Fund		5	0.43 0.00000
		Non-Voted Other Permissible Levies			
12(10)	0.05000	Op & Maint publicly owned Transit		7	0.45 0.00000
12(14)	0.27000	Aviation Authority (under sec. 310A.15)		11	0.46 0.00000
12(17)		Liability, property & self insurance costs		14	0.52 0.00000
12(21)		Support of a Local Emergency Mgmt Comm.		462	0.465 0.00000
		Unified Other Permissible Levies			
38E.32	1.150000	Unified Law Enforcement		34	0.43 0.00000
		Total General Fund Regular Levies (8 thru 14)		25	0
38A.1	3.00379	Ag Land		26	0.53 0.00000
		Total General Fund Tax Levies (25 + 26)		27	0
		Special Revenue Levies			Do Not Add
38A.6		Assn New Police & Fire Retirement		39	0 0.00000
		Assn New FICA & IPERS (if general fund at levy limit)		30	0 0.00000
38A.7		Assn New Other Employee Benefits		31	0 0.00000
		Sub Total Special Revenue Levies (39,30,31)		32	0 0
		Valuation			
38E		As Req			
		With Gas & Elec			
		Without Gas & Elec			
USMGD 1 (A)		0.34		0.34	0.86 0.00000
USMGD 2 (A)		0.35		0.35	0.47 0.00000
USMGD 3 (A)		0.36		0.36	0.88 0.00000
USMGD 4 (A)		0.37		0.37	0.89 0.00000
USMGD 5 (A)		0.555		0.555	0.561 0.00000
USMGD 6 (A)		0.556		0.556	0.566 0.00000
USMGD 7 (A)		0.11779		0.1179	0.00000
USMGD 8 (A)		0.1185		0.1187	0.00000
		Total Special Revenue Levies		39	0 0
38A.7		Assn New Debt Service Levy % 1000		40	0 0.00000
38A.7	0.07500	Capital Projects (Capital Improvements Reserve)		41	0 0.00000
		Total Property Taxes (27-39+40+41)		42	0 0.00000

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 & must be returned to the city for correction.

(City Representative) (City Auditor) (City Auditor) (City Auditor)

CITY NAME: NOTICE OF PUBLIC HEARING - CITY OF ANKENY - PROPOSED PROPERTY TAX LEVY CITY #: 77-714
ANKENY Fiscal Year July 1, 2024 - June 30, 2025

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:
Meeting Date: Meeting Time: Meeting Location:
At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available) City Telephone Number

Iowa Department of Management	Current Year Property Tax 2023 - 2024	Certified 2023 - 2024	Budget Year Effective Property Tax 2024 - 2025	Budget Year Proposed Property Tax 2024 - 2025
Taxable Valuations for Non-Debt Service			4,651,627,147	4,759,783,251
Combined General Fund Levy	28,854,508		28,854,508	29,525,411
Operation & Maintenance of Public Transit	0		0	0
Aviation Authority	683,324		683,324	679,459
Liability, Property & Self Insurance	0		0	0
Support of Local Emergency Mgmt. Comm.	0		0	0
Unified Law Enforcement	0		0	0
Police & Fire Retirement	2,558,395		2,558,395	2,731,782
FICA & IPERS (If at General Fund Limit)	0		0	0
Other Employee Benefits	0		0	0
Taxable Value for Debt Service	5,018,013,581		5,126,169,685	5,126,169,685
Debt Service	5,018,013,581		5,018,013,581	5,126,169,685
CITY REGULAR TOTAL REQUEST	5,050,109,808		5,050,109,808	5,159,106,337
CITY REGULAR TAX RATE	1,006.90000		985.64440	
Taxable Value for City Ag Land	4,821,902		4,821,902	4,821,902
Ag Land	14,484		14,484	0
CITY AG LAND TAX RATE	3.00379		3.00379	0.00000
Tax Rate Comparison-Current VS. Proposed				
Commercial or residential property with a Taxable Valuation of \$100,000	Current Year 2023/2024	Certified 2023/2024	Budget Year Effective Property 2024/2025	Percent Difference
City Regular Resident	55,027.18569		98,564.44000	79.11954
City Ag Resident	275.27633		300.37900	9.11908

Reasons for tax increase if proposed exceeds the current:
-
If applicable, the above notice also available online at:
-



Division X – Proposed Tax Notice Hearing

- In addition to the mailed statement of proposed tax rates / revenues and hearing information, an additional notice of public hearing for the proposed property tax hearing must be completed
 - Takes the place of the Max Levy Hearing and Resolution process
 - Built into the city budget forms
 - Must be published or posted not less than 10, nor more than 20 days prior to the date of the hearing
 - 201 and above in population must publish in a newspaper
 - 200 and below in population must post in three locations

Division X – Proposed Tax Notice Hearing

- Proposed Tax Hearing must be stand-alone
 - The hearing must have its own meeting
 - No other city business can be discussed in the meeting at which the hearing takes place
- No resolution required, only a hearing on the full proposed tax rate
- Notice must be posted to website and social media on the same date that the publication or posting is made

Division X – Proposed Tax Notice Hearing

- Budget adoption hearing and resolution process does not change
 - Budget adoption hearing date cannot be set until the Proposed Tax Hearing has been completed
 - A hearing date for the budget adoption hearing can be set the same night as the proposed tax hearing, so long as it is at a separate and distinct hearing

Other Changes City Affecting Budgets

- Division V – Homestead Credit & Exemption
 - Retains the homestead credit and adds a homestead exemption for individuals 65 and over
 - AY2023 / FY2025 an exemption of 3,250
 - AY2024 / FY2026 and forward, an exemption of 6,500
- Division VI – Military Exemption
 - Increases the military exemption to 4,000 for AY23 / FY25 and after
 - Current military exemption is 1,852

Budget Planning Tools

- Sample Budget Timeline
 - Showing an example of how the budget timeline could look for the new process
- CGFL Estimation Tool
 - Tool allowing a multi-year estimation of CGFL for a city
 - Will require a city to make its own assumptions about taxable valuation growth
- Both of these will be available within the next week via email and then posting to <https://dom.iowa.gov/cities>




ANNUAL FINANCIAL REPORTS

City Annual Financial Report Basics

- The AFR is a statement of the revenues, expenditures, and balances of each fund in a city for the fiscal year completed the previous June 30
 - The AFR currently being completed covers activity from July 1, 2022 through June 30, 2023
- Due December 1 every year
 - The budget process for the next fiscal year cannot be started until the prior year's AFR is completed and submitted

City Annual Financial Report Basics

- Report is to be completed online at the DOM budget and AFR website
 - <https://dom-localgov.iowa.gov>



Local Government
Valuation & Finance

[Log In](#)

Home

Reports

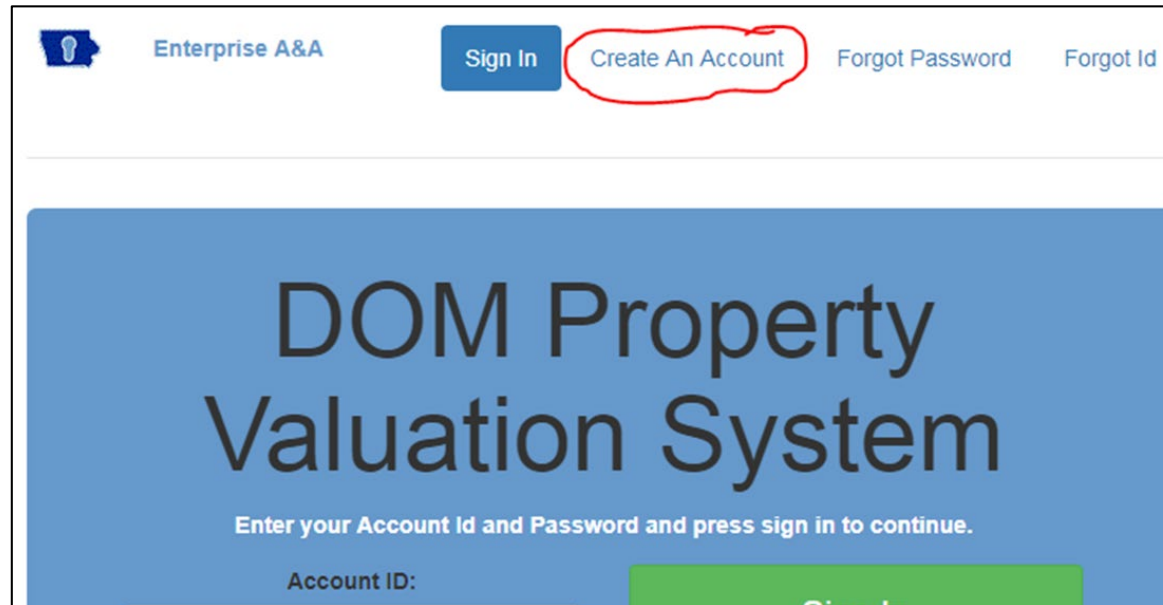
Home

County	Status
01 - ADAIR COUNTY	Filed
02 - ADAMS COUNTY	Filed
03 - ALLAMAKEE COUNTY	Filed
04 - APPANOOSE COUNTY	Filed
05 - AUDUBON COUNTY	Filed
06 - BENTON COUNTY	Filed
07 - BLACK HAWK COUNTY	Filed

County	Status
No records found	

City Annual Financial Report Basics

- Must login with an assigned A&A username and password from the State of Iowa
 - Ends in @iowaaid
 - Can be requested through a self-guided process on the login page



Enterprise A&A

Sign In Create An Account Forgot Password Forgot Id

DOM Property Valuation System

Enter your Account Id and Password and press sign in to continue.

Account ID:

City Annual Financial Report Basics

- Once an account has been set up, you will need to contact Ted Nellesen at DOM to get your account connected to your city
 - Need to provide your username and the city that you want to be linked to your account
 - This will also link the budget to your account

The screenshot shows a web interface for generating a financial report. At the top, there are buttons for 'Instructions', 'Document Upload', 'Publish/Posting', 'Check Errors', 'Save', and 'Print'. Below these are tabs for 'All Funds P1', 'Revenue P2', 'Revenue P3', 'Revenue P4', 'Revenue P5', 'Expenditures P6', 'Expenditures P7', 'Expenditures P8', 'Expenditures P9', 'Other P10', and 'Notes & Remarks'. The main content area displays the report title: 'STATE OF IOWA 2023 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2023 CITY OF WEST DES MOINES, IOWA DUE: December 1, 2023'. To the right of the title is a text box containing the number '16207701400000'. Below the title is a 'NOTE' stating: 'The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.' At the bottom, there is a table header for 'ALL FUNDS' with four columns: 'Governmental (a)', 'Proprietary (b)', 'Total Actual (c)', and 'Budget (d)'.

ALL FUNDS			
Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)

City Annual Financial Report Basics

- Most accounting software will have a year-end report that can be matched to the AFR
- If your city does not use accounting software with a handy year-end report package, the chart of accounts can also be used as a guide
 - Which column to put the revenue in can be found by fund number

001-099	100-124, 145-199	125	200-299	300-399	500-599		600+
General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)

City Annual Financial Report Basics

- Which line a revenue goes on is also decipherable if the COA is used
 - Revenue Source code – last four digits of a revenue line item
- Property Tax lines are 4000 – 4030
 - TIF is 4050
- Other City Taxes lines are 4060 – 4090
- Licenses and Permits are 4100 – 4199
- Use of Money and Property is 4300 – 4399
- Intergovernmental
 - Federal is 4400 – 4420
 - RUT is 4430 – 4432
 - State is 4440 – 4464
 - Local is 4465 – 4485
- Charges for Fees and Services is 4500 – 4599
- Miscellaneous is 4700 – 4799

City Annual Financial Report Basics

- Expenditures by COA to the AFR
 - Use the Department Code – middle three or four digits of account number
- Public Safety lines are 110 – 199
- Public Works lines are 210 – 299
- Health and Social Services lines are 310 – 399
- Culture and Recreation lines are 410 – 499
- Comm. and Econ. Development lines are 510 – 599
- General Government lines are 610 – 699
- Debt Service lines are 710
- Capital Projects lines are 750
- Business Type / Enterprise lines are 810 – 899

Annual Financial Report – All Funds P1

- Serves as a summary of the financial position of the city at the beginning and end of the fiscal year
- Budget column is populated from the adopted budget or final amendment of the budget year in the online system
 - Make sure that all prior year amendments have been certified in the system before starting the AFR
- Must be signed by the Mayor and a city staff member
 - Usually the city clerk, finance officer or city manager

Annual Financial Report – Revenues P2

- Property Taxes
- Other City Taxes
 - Franchise fees
 - Gaming taxes
 - Just taxes earned from gaming, not revenue from casino-related grants – These go under miscellaneous revenues on Revenues P4
 - Hotel/Motel Tax
 - Local Option Sales Tax
 - Should be deposited into the Special Revenue Fund (121) and then dispersed from there
- Licenses & Permits

Annual Financial Report – Revenue P2

- Use of Money and Property
 - Interest from bank accounts and investments
 - Rents and Royalties
 - Rent earned from land, buildings, and equipment owned by the city
- Federal Grants & Reimbursements
 - Community Development Block Grants (CDBGs) from IEDA should be recognized here
 - Federal money that is administered by the State
 - ARPA revenues go on line 27 – Federal Grants

Annual Financial Report – Revenue P3

- Road Use Taxes
 - Can only be entered in the Special Revenue Fund
- Other State Grants & Reimbursements
 - State library, REAP grants, IDOT grants, IFA & IEDA dollars that are not federal passthrough dollars
 - Commercial / Industrial Replacement dollars go on line 54
 - Beginning in FY2024 Business Property Tax Reimbursements will also go on line 55
 - For FY2023 it is still counted as property tax dollars and can be included on Revenue P2 with the property taxes

Annual Financial Report – Revenue P3 & P4

- Local Grants & Reimbursements
 - County Library dollars go on line 63 or 64
 - Township fire/EMS dollars go on line 65 or 66
- Charges for Fees and Service
 - Split between Revenue P3 and P4
 - Be sure to recognize revenue in the proper column, as revenue is allowed to be entered in most columns by the system
 - Landfill/Garbage revenue is General fund if the city does not own the means of pick or disposal

Annual Financial Report – Revenue P4

- Charges for Fees and Service (cont.)
 - Fire, ambulance and police service fees are entered on lines 90, 92 and 93
 - This does not include fines imposed by the police – These go on line 111 – Fines under the Miscellaneous section
- Special Assessments
 - Revenue gained from project costs for a public project being assessed to the citizens who live closest to the improvement

Annual Financial Report – Revenue P4

- Miscellaneous
 - Contributions / Donations / Grants from non-governmental sources
 - Grants from RECs, regional economic development agencies, willed gifts
 - Donations to fire or library from citizens or tax-exempt “friends of” fundraising orgs
 - Sales of Merchandise
 - Concessions, apparel
 - Fines
 - All city fines, including public safety fines

Annual Financial Report – Revenue P5

- Proceeds of Long Term Debt
 - Money borrowed from and outside source that will have to be repaid
- Proceeds of Capital Asset Sales
 - Money gained from sale of real estate and major equipment
- Beginning fund balance must be hand entered on line 134 each year

Annual Financial Report – Expenditures

- Expenditures should be entered by department and fund expended from
- Debt Service
 - GO payments must show as paid from the Debt Service fund on lines 71 – 73
 - Non-GO debts can be shown out of the fund that paid for them on lines 71 – 73 or on the Business Type Activities Debt Service lines of Expenditures P8 for payments made from the Proprietary fund

Annual Financial Report – Expenditures

- Proprietary Expenditures
 - Entered on Expenditures P8
 - Separate the yearly expenditures and enter those as “Current Operation”
 - Separate the payments made toward one-time project costs and enter these as “Capital Outlay”
 - Large improvement project costs
 - Capital purchases of land and equipment
 - Payments of debt directly from the Proprietary fund should go on “Debt Service” under the appropriate department

Annual Financial Report – Other P10

- Part III - Payments to Other Governments
 - Amount paid to other local governments and/or the State for services rendered to the city
- Part IV – Wages and Salaries
 - Enter the gross amount of wages for all city employees
 - Full pay of employees prior to withholdings for insurances and taxes
- Part VII – Cash and Investment Assets as of June 30
 - Enter the balance of all bank accounts and investments of the city as of June 30
 - Divide the balance out by level of encumbrance

Annual Financial Report – Other P10

- Part V – Debts Outstanding, Issued, and Retired
 - Principal balances should be aggregated in rows based on what the proceeds were used for
 - Debt Outstanding July 1 - principal balances as of July 1
 - Issued - new principal added during the FY
 - Retired - principal paid of during the FY
 - General Obligation / TIF Revenue / Revenue / Other
 - Ending principal balance after payments were made during FY
 - Enter the remaining principal under the column labeled with the revenue source that will repay the debt
 - Interest Paid This Year – Interest payment made for the debt during FY

HF718 Change to AFR

- Change effective for FY2025 AFR
- Requires enhanced reporting of outstanding debts
 - Itemized list of debt outstanding
 - Rate range for the debt
 - Amount of debt issuance
 - Amount of debt outstanding
 - Purpose of the debt
 - How approved – election or council action

AFR Submission

- Report must be submitted by December 1
- Must be published or posted before it is submitted
 - 201 and above in population must publish in a newspaper
 - 200 and below in population must post in three locations
- Should be presented to council
 - Not required but is best practice
 - Council does not need to take action on the AFR
- Signed All Funds P1 and Proof of Publication or Posting Affidavit must be uploaded or mailed to AOS



ANNUAL URBAN RENEWAL REPORT

AURR Basics

- Due December 1
- A report of the Urban Renewal and TIF activity of a city for the previous fiscal year
 - Due this coming December 1 will be a report of the July 1, 2022 – June 30, 2023 activity
- Requires activity reported down to the project level
- **SAVE OFTEN!**



Do I Need to Complete the Report?

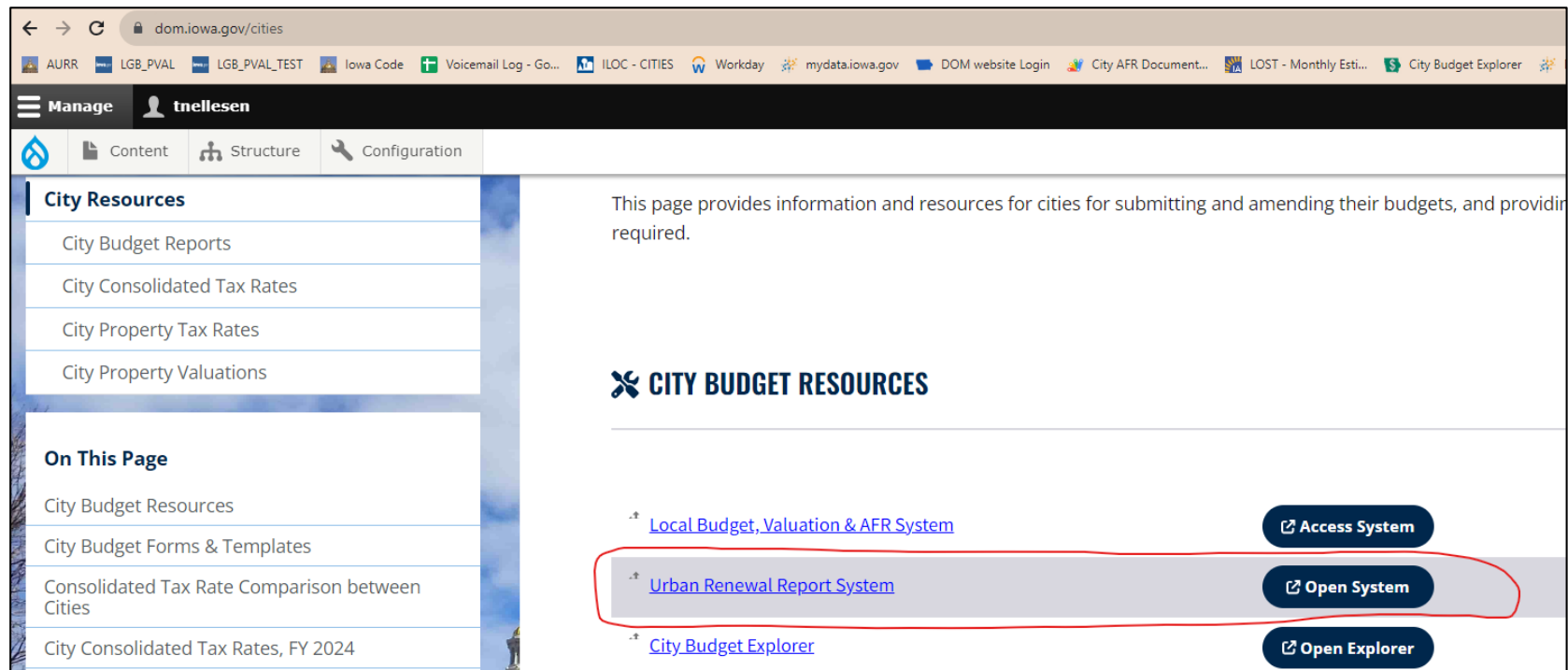
- Yes if...
 - Urban Renewal Area in effect during the fiscal year
 - Even if the URA had no TIF generated in it during the FY
 - Even if no projects or debts existed in the URA for the FY

Useful Sources for Completing the Report

- Urban Renewal Documents
 - Plans
 - Maps
 - Ordinances
- Developer/Rebate Agreements
- Beginning & Ending Cash
- Expenditures by UR Area
- Revenue by tax district
- Bond / Loan Documents & Schedules
- Internal Loan Documents & Schedules
- Project information for each area
 - All projects for which certified debt is still being paid
 - All projects that were active in the UR Area during the Fiscal Year.
- LMI Expenditures
 - Expenses that trigger LMI requirement
 - Expenses that fulfill the LMI requirement that was previously certified
- Feasibility Analysis for Public Building Improvement / Construction Projects

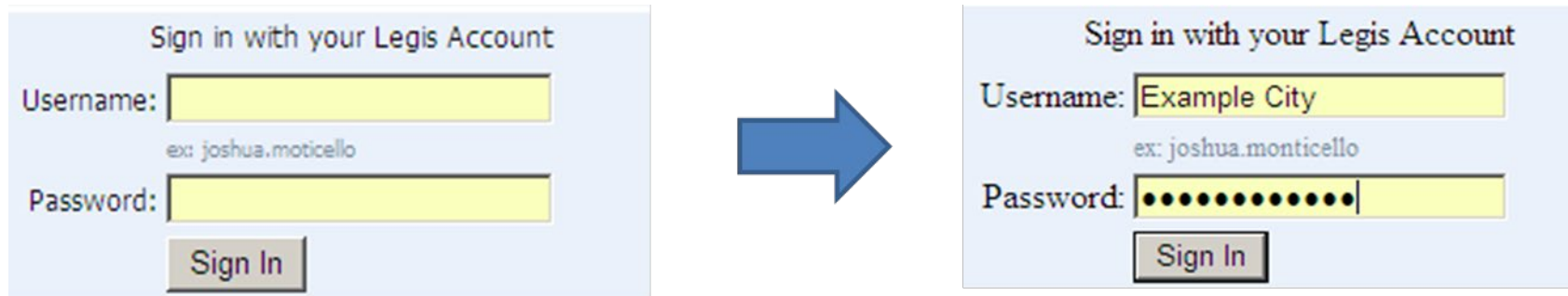
Accessing the Report

- <https://www.legis.iowa.gov/tif/la>
- Link is also available on our website at:
<https://dom.iowa.gov/cities>



Accessing the Report - Login

- Username and Password
 - Mailed out in late August by Legislative Services Agency (“LSA”)
 - Same credentials as last year
- Email ted.nellesen@iowa.gov if you have not received yours



The diagram illustrates the login process flow. It consists of two screenshots of a login form, connected by a large blue arrow pointing from left to right. Both screenshots have a light blue background and the title "Sign in with your Legis Account" at the top. The left screenshot shows empty input fields for "Username:" and "Password:", with an example username "ex: joshua.moticello" below the username field. A "Sign In" button is at the bottom. The right screenshot shows the same form but with "Example City" entered in the username field and a password represented by 12 black dots in the password field. The "Sign In" button remains at the bottom.

- One username/password combo allowed per levy authority
- Passwords randomly created and assigned

Navigating the System

Levy Authority Summary

Local Government Name: MCGREGOR
 Local Government Number: 226192
 Contact Name:
 Contact Phone:
 Contact Email:
 Active Urban Renewal Areas: MCGREGOR COMBINED URBAN RENEWAL
 TIF Debt & Obligations Outstanding as of 07-01-2014

TIF Sp. Rev. Fund Cash Balance	U.R. #	# of TIF Taxing Districts
0	22037	6

TIF Revenue:
 TIF Sp. Revenue Fund Interest
 Property Tax Replacement Claims
 Asset Sales & Loan Repayments
 Total Revenue
 Rebate Expenditures
 Non-Rebate Expenditures
 Returned to County Treasurer
 Total Expenditures
 TIF Sp. Rev. Fund Cash Balance as of 06-30-2015
 Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance

Urban Renewal Area Data Collection

Local Government Name: MCGREGOR (226192)
 Urban Renewal Area: MCGREGOR COMBINED URBAN RENEWAL (22037)
 Urban Renewal Plan:
 Urban Renewal Map:
 Urban Renewal Ordinance:
 Reinvestment District:
 Urban Area Creation Date:
 IR Area Purpose:
 Tax Districts within this Urban Renewal Area:
 Increment Value Used: 7,345,887

TIF Taxing District Data Collection

Local Government Name: MCGREGOR (226192)
 Urban Renewal Area: MCGREGOR COMBINED URBAN RENEWAL (22037)
 District Name: MCGREGOR CITY/MFL-MARMAC SCHRIDGEWOOD WEST TIF INCREM 22098
 District Inc. Number:
 District Base Year: 1980
 Revenue First Received: 1980
 Taxing District Subject to a end date? 1980
 this TIF Taxing District ends:
 UR Designation:
 Designation Date: 04/1989
 Development:
 TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Agricultural	0	0	0	0	0	0	0	0
Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

Urban Renewal Area Projects

Project Name:
 Project Description:
 Classification:
 Project Physically Complete?
 Project Payments Complete?
 Add

TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Agricultural	0	0	0	0	0	0	0	0
Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Agricultural	0	0	0	0	0	0	0	0
Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Agricultural	0	0	0	0	0	0	0	0
Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

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Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Agricultural	0	0	0	0	0	0	0	0
Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Agricultural	0	0	0	0	0	0	0	0
Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

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Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Agricultural	0	0	0	0	0	0	0	0
Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Agricultural	0	0	0	0	0	0	0	0
Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Agricultural	0	0	0	0	0	0	0	0
Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Agricultural	0	0	0	0	0	0	0	0
Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Agricultural	0	0	0	0	0	0	0	0
Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Agricultural	0	0	0	0	0	0	0	0
Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Agricultural	0	0	0	0	0	0	0	0
Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Agricultural	0	0	0	0	0	0	0	0
Residential	8,919,967	4,852,479	6,362,050	6,233,949	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Military	0	0	0	0	0	0	0	0
Total	15,467,201	11,071,612	11,071,612	11,071,612	0	0	0	0

TIF District Value by Class - 1/1/2013 for FY 2015

Projects	Debt/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMH Housing	Public Building Analysis	Financial Recap	Notes (Optional)
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Navigating the System



Urban Renewal Area Data Collection

Local Government Name: **MCGREGOR (22G192)**
Urban Renewal Area: **MCGREGOR COMBINED URBAN RENEWAL**
UR Area Number: **22037**

Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM	22109	22098	4,361,684
MCGREGOR CITY/MFL-MARMAC SCH/DOWNTOWN TIF INCREM	22124	22125	1,641,206
MCGREGOR CITY/MFL-MARMAC SCH/TURNER PARK TIF INCREM	22150	22151	34,488
MCGREGOR CITY/MFL-MARMAC SCH/OLD MAN RIVER TIF INCREM	22174	22175	410,689
MCGREGOR CITY/MFL-MARMAC SCH/HEALTH CARE OF IA AL REBATE TIF INCREM	22178	22179	667,770
MCGREGOR CITY/MFL-MARMAC SCH/GEHRMANN REBATE TIF INCREM	22180	22181	230,050

Urban Renewal Area Value by Class - 1/1/2013 for FY 2015

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	8,919,967	6,562,050	0	0	-14,816	15,467,201	0	15,467,201
Taxable	0	4,852,479	6,233,949	0	0	-14,816	11,071,612	0	11,071,612
Homestead Credits									39



Levy Authority Summary Page

- Contact information for whoever is responsible for answering my questions should be at the top
 - Generally this will be the same as the person that completed the report
- Act as a financial summary page for the entire city, combining data from all URAs within the city
- Click on the URA names to navigate to the Urban Renewal Area Data Collection pages

Admin	Save	Generate PDF	Help	Log out
Levy Authority Summary				
Local Government Name:		MCGREGOR		
Local Government Number:		226192		
Contact Name:		<input type="text"/>		
Contact Phone:		<input type="text"/> xxx-xxx-xxxx		
Contact Email:		<input type="text"/> xxx@xxxxxx.xxx		
Active Urban Renewal Areas		U.R. #	# of Tif Taxing Districts	Increment Value Used
MCGREGOR COMBINED URBAN RENEWAL		22037	6	7,345,887
TIF Debt & Obligations Outstanding		0		
TIF Sp. Rev. Fund Cash Balance as of 07-01-2014		0		
TIF Revenue:		0		
TIF Sp. Revenue Fund Interest		0		
Property Tax Replacement Claims		0		
Asset Sales & Loan Repayments		0		
Total Revenue		0		
Rebate Expenditures		0		
Non-Rebate Expenditures		0		
Returned to County Treasurer		0		
Total Expenditures		0		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2015		0		
Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance		0		

Urban Renewal Area Data Collection Page

- Main page for entering data
 - URA plan, map, and ordinances are required to be uploaded into the system on this page

Admin Save Help Log out

Urban Renewal Area Data Collection

Local Government Name: MCGREGOR (22G192)
Urban Renewal Area: MCGREGOR COMBINED URBAN RENEWAL
UR Area Number: 22037

	Uploaded File	Uploaded Date
Urban Renewal Plan:	No Document	[upload]
Urban Renewal Map:	No Document	[upload]
Urban Renewal Ordinance:	No Document	[upload]

Reinvestment District ☐ yes ☒ no

UR Area Creation Date: Enter date as: mm/yyyy

UR Area Purpose: Enter: text explaining the purpose for this UR area

	Uploaded File	Uploaded Date
Urban Renewal Plan:	No Document	[upload]
Urban Renewal Map:	No Document	[upload]
Urban Renewal Ordinance:	No Document	[upload]

URA Creation Date and Purpose

- Select whether this URA is also an IEDA-approved Reinvestment District
- Enter date and month that the original URA plan was approved by city council
- Enter a brief statement of the purpose/goals of the URA plan

Admin Save

Urban Renewal Area Data Collection

Local Government Name: MCGREGOR (22G192)
Urban Renewal Area: MCGREGOR COMBINED URBAN RENEWAL
UR Area Number: 22037

	Uploaded File	Uploaded Date	
Urban Renewal Plan:	No Document		[upload]
Urban Renewal Map:	No Document		[upload]
Urban Renewal Ordinance:	No Document		[upload]

Reinvestment District ☐ yes ☒ no

UR Area Creation Date: Enter date as: mm/yyyy

UR Area Purpose:

250 Characters Left

Tax Districts within this Urban Renewal Area	Base No.
MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM	22109
MCGREGOR CITY/MFL-MARMAC SCH/DOWNTOWN TIF INCREM	22124

TIF Taxing District Data Collection Pages

- TIF revenues are required to be reported by the increment district from which the TIF dollars came
 - Increment districts in the County system will not match DOM numbers, so make sure that you have a crosswalk from the County Auditor
- Districts showing a value under “Increment Value Used” created revenue during the fiscal year
- Click on the blue title of the TIF taxing district to enter the data page

UR Area Purpose:		256 Characters Left		Enter: text explaining the purpose for this UR area	
Tax Districts within this Urban Renewal Area					
MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM	22109	22098	4,361,684		
MCGREGOR CITY/MFL-MARMAC SCH/DOWNTOWN TIF INCREM	22124	22125	1,641,206		
MCGREGOR CITY/MFL-MARMAC SCH/TURNER PARK TIF INCREM	22150	22151	34,488		
MCGREGOR CITY/MFL-MARMAC SCH/OLD MAN RIVER TIF INCREM	22174	22175	410,689		
MCGREGOR CITY/MFL-MARMAC SCH/HEALTH CARE OF IA AL REBATE TIF INCREM	22178	22179	667,770		
MCGREGOR CITY/MFL-MARMAC SCH/GEHRMANN REBATE TIF INCREM	22180	22181	230,050		

TIF Taxing District Data Collection Page

- Data to be entered:
 - Base will be entered by system
 - FY TIF First Received
 - Enter the FY that the city was first able to gain TIF off of this district, not the first year that the city collected TIF from this district
 - Subject to Statutory End Date?
 - Click yes if this is an economic development increment district subject to an end date under COI 403
 - Enter the year this sunset will occur
 - 21 FYs for commercial / industrial
 - 11 FYs for residential

Admin	Save
-------	------

TIF Taxing District Data Collection

Local Government Name: MCGREGOR (22G192)
Urban Renewal Area: MCGREGOR COMBINED URBAN RENEWAL (22037)
TIF Taxing District Name: MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM
TIF Taxing District Inc. Number: 220098

TIF Taxing District Base Year: Enter date as: yyyy
FY TIF Revenue First Received: Enter date as: yyyy
Is this TIF Taxing District Subject to a Statutory end date? ☐ Yes ☒ No

Fiscal year this TIF Taxing District statutorily ends: Enter date as: yyyy

	UR Designation	Designation Date	
Slum	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="text" value="04/1989"/>	Enter date as: mm/yyyy
Blighted	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="text" value="04/1989"/>	Enter date as: mm/yyyy
Economic Development	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="text" value="04/1989"/>	Enter date as: mm/yyyy

TIF Taxing District Data Collection Page

- Data to be entered:
 - Select the designations that apply to this increment district per the URA plan designations
 - Enter the month and year that the designation was made

[Admin](#) [Save](#)

TIF Taxing District Data Collection

Local Government Name: MCGREGOR (22G192)
Urban Renewal Area: MCGREGOR COMBINED URBAN RENEWAL (22037)
TIF Taxing District Name: MCGREGOR CITY/MFL-MARMAC SCH/RIDGEWOOD WEST TIF INCREM
TIF Taxing District Inc. Number: 220098

TIF Taxing District Base Year: Enter date as: yyyy
FY TIF Revenue First Received: Enter date as: yyyy
Is this TIF Taxing District Subject to a Statutory end date? ☐ Yes ☒ No
Fiscal year this TIF Taxing District statutorily ends: Enter date as: yyyy

	UR Designation	Designation Date	
Slum	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="text" value="04/1989"/>	Enter date as: mm/yyyy
Blighted	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="text" value="04/1989"/>	Enter date as: mm/yyyy
Economic Development	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="text" value="04/1989"/>	Enter date as: mm/yyyy

TIF Taxing District Data Collection Page

- TIF revenue received from this increment district during the fiscal year must be reported
 - “FYXXXX TIF Revenue Received”
 - Enter whole dollars
- An amount higher than 0 under “Increment Used” means dollars were received in this district

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	9,402,222	0	0	0	-7,408	9,394,814	0	9,394,814
Taxable	0	5,089,444	0	0	0	-7,408	5,082,036	0	5,082,036
Homestead Credits									32

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	74,259	5,082,036	5,082,036	0	0

FY 2023 TIF Revenue Received	0
------------------------------	---

UR Data Collection – Projects Tab

- All on-going UR projects must be included on the Projects tab
 - On-going means that the project is physically or financially unfinished
 - A project must continued to be reported until the final payment on the debt that financed the project has been paid
- Projects must be added to the AURR once approved

Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
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Urban Renewal Area Projects

Project Name	Project Description	Classification	Project Physically Complete?	Project Payments Complete?	
Ohmer Ridge Sub-Division	infrastructure development for residential	Roads, Bridges & Utilities	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	Remove
Riverfront Improvements	Riverfront bank stabilization, park improve	Recreational facilities (lake development,	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	Remove
Old Man River Rebate Agree	Old Man River Brewery	Commercial - retail	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	Remove

Project Tab – Keys to Remember

- All projects that are in progress must be listed.
- In progress means...
 - Debt which funded the project was incurred during the fiscal year or is outstanding from issuance in a previous fiscal year.
 - Formal action was taken to start the project
 - Physical work was undertaken on a project.
- Projects have two completion targets that must be met in order to no longer be reported:
 - Project work is PHYSICALLY complete
 - Payments for the debt that funded the project are complete
 - Legally defeased bonds are considered as have completed payments
- Will be retained from year to year, will allow editing

UR Data Collection – Debts/Obligations Tab

- All approved debts must be entered, regardless of if they have thus far been certified
- Balances entered should be the amount outstanding prior to any payments in the year being reported

Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Urban Renewal Area Debt and Obligations								
Debt/Obligation Name	Debt/Obligation Type	Principal as of 7/1/2022	Interest as of 7/1/2022	Total	Annual Appropriation?	Date Incurred	FY of Final Payment	
GO 13A - 5/1/13	Gen.Obligation B	0	0	0	<input type="radio"/> Yes <input checked="" type="radio"/> No	05/06/2013	2023	Remove
Old Man River Rebate Agreee	Rebates	0	0	0	<input checked="" type="radio"/> Yes <input type="radio"/> No	10/15/2000	2024	Remove
Turner Park Splashpad	Internal Loans	0	0	0	<input type="radio"/> Yes <input checked="" type="radio"/> No	11/18/2020	2022	Remove
2021 Admin & Prof service UR	Internal Loans	0	0	0	<input type="radio"/> Yes <input checked="" type="radio"/> No	11/18/2020	2022	Remove
2021 NEIRHTF	Internal Loans	0	0	0	<input type="radio"/> Yes <input checked="" type="radio"/> No	11/18/2020	2022	Remove
RWW/Ohmer infrastructure imp	Internal Loans	0	0	0	<input type="radio"/> Yes <input checked="" type="radio"/> No	11/18/2020	2022	Remove
U.R. Debt Totals		0	0	0	mm/dd/yyyy		yyyy	Add
Include:								
<ul style="list-style-type: none">• Remaining principal and interest to term, as of July 1, 2022 or as of the date of issuance for the items issued during the reported fiscal year• All installments of annual appropriation debt, with the assumption that all annual appropriations will be approved.• The actual, projected or maximum allowed amount of rebate payments remaining, including the current fiscal year's payment.• FY of Final Payment is the fiscal year in which the debt will be paid in full.								

Debts/Oblig. Tab – Keys to Remember

- All of the debt that is reported must be paid or will be paid in a subsequent year by TIF Special Fund revenues – Includes outstanding certified debt and...
 - Approved debt which has not yet been certified that is eligible for repayment from TIF revenues
- Rebates must be entered as a debt
- Administrative Expenses must be entered as a debt
 - Administrative Expenses should be an Internal Loan
- All debt input must be tied to a project or multiple projects

Debts/Oblig. Tab – Keys to Remember

- Principal and interest amounts outstanding for the remaining term of the debt, prior to any payments during FY, should be entered
 - Total amount outstanding to pay debt in full
 - Even for annual appropriation debt!
 - Include fiscal fees with principal of debt if fees have been certified and are paid from TIF revenues
- Will be retained from year to year
 - Can be edited in the future

UR Data Collection – Non-Rebate Payments

- Any payment not made to a developer agreement must be shown
- Payments must be tied to a debt and a project
 - All activity of the URA should be tracked to the project level

Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Non-Rebate Payments, Fiscal Year 2023								
<small>Do not include property tax rebates paid from the TIF Special Revenue Fund. Rebates are entered on the rebate tab. Include only payments from the TIF Special Revenue Fund.</small>								
		TIF Expenditure Amount	Tied to Debt	Tied to Project				
		<input type="text" value="0"/>	GO 13A - 5/1/13	Ohmer Ridge Sub-Division		Remove		
		<input type="text" value="0"/>	2021 Admin & Prof service UR	2018-2022 UR Administration		Remove		
		<input type="text" value="0"/>	2021 NEIRHTF	2018-2022 NEIRHTF support		Remove		
		<input type="text" value="0"/>	Turner Park Splashpad	2017-2020 Turner Park Improvements		Remove		
		<input type="text" value="0"/>	RWW/Ohmer infrastructure imp	Ohmer Ridge Sub-Division		Remove		
Total		0						
						Add		

Non-Rebate Expenditure Tracking

- Non-rebate expenditures need to be reported by project in AURR
 - Payments going to debt that has funded several projects in the UR Area will need to be pro-rated to the project
 - Calculating the amount of payment:
 - $\text{Original Amount of Project} / \text{Amount of UR Abated Debt Issued} =$
% of payment allotted to the project
 - $\$25,000 \text{ (Project cost)} / \$5,000,000 \text{ (UR abated bonds)} = 0.5\%$
 - $0.5\% \times \$255,000 \text{ FY15 Payment} = \$1,275 \text{ (Project portion of payment)}$

UR Data Collection – Rebate Payments Tab

- Any payment made directly to a company, other government or individual must be shown
- Must show who was paid and what property was improved to create the agreement

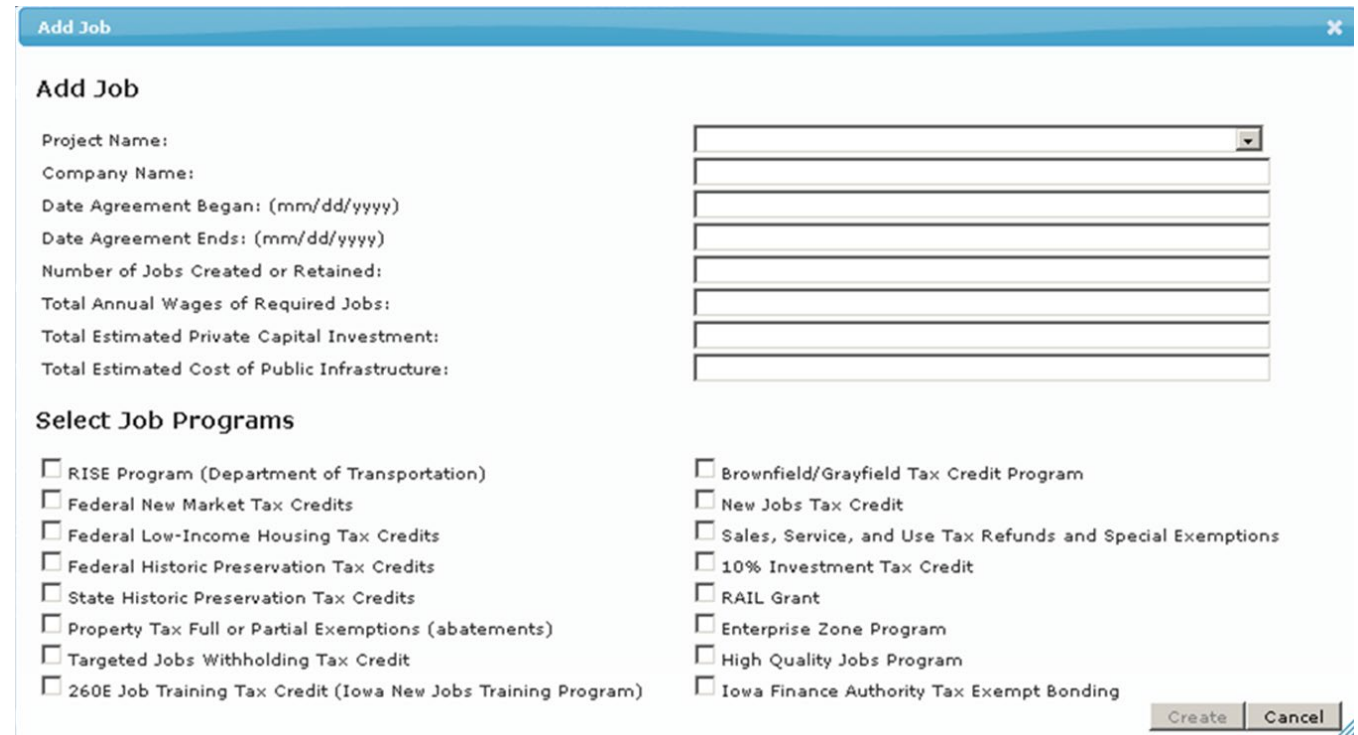
Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
Urban Renewal Area Property Tax Rebates, Fiscal Year 2023								
Include only rebates paid from the TIF Special Revenue Fund.								
Property Address or Designation	TIF Expenditure Amount	Rebate Paid to (person or entity)	Tied to Debt	Tied to Project	Projected Final FY of Rebate			
Old Man River	0	Old Man River	Old Man River Rebate ▼	Old Man River Rebate ▼	2024	Remove		
Total	0					Add		

Rebate Tab – Keys to Remember

- Covers all forms of developer agreements, not just tax rebate agreements
- Amount of payment will need to be re-entered yearly
 - Only show the expenses related to developer agreements for the fiscal year being reported
 - The Rebate/Developer Agreement information aside from payment amount will be retained and will remain editable from year to year

UR Data Collection – Jobs Tab

- Entry on this tab is only required when a developer agreement has a jobs component
 - Requires the business requesting support to maintain a certain number of jobs



The screenshot shows a web-based form titled "Add Job" with a blue header bar. The form is divided into two main sections. The first section, "Add Job", contains several text input fields: "Project Name:" (with a dropdown arrow), "Company Name:", "Date Agreement Began: (mm/dd/yyyy)", "Date Agreement Ends: (mm/dd/yyyy)", "Number of Jobs Created or Retained:", "Total Annual Wages of Required Jobs:", "Total Estimated Private Capital Investment:", and "Total Estimated Cost of Public Infrastructure:". The second section, "Select Job Programs", contains two columns of checkboxes. The left column lists: "RISE Program (Department of Transportation)", "Federal New Market Tax Credits", "Federal Low-Income Housing Tax Credits", "Federal Historic Preservation Tax Credits", "State Historic Preservation Tax Credits", "Property Tax Full or Partial Exemptions (abatements)", "Targeted Jobs Withholding Tax Credit", and "260E Job Training Tax Credit (Iowa New Jobs Training Program)". The right column lists: "Brownfield/Grayfield Tax Credit Program", "New Jobs Tax Credit", "Sales, Service, and Use Tax Refunds and Special Exemptions", "10% Investment Tax Credit", "RAIL Grant", "Enterprise Zone Program", "High Quality Jobs Program", and "Iowa Finance Authority Tax Exempt Bonding". At the bottom right of the form are "Create" and "Cancel" buttons.

Add Job	
Project Name:	<input type="text"/>
Company Name:	<input type="text"/>
Date Agreement Began: (mm/dd/yyyy)	<input type="text"/>
Date Agreement Ends: (mm/dd/yyyy)	<input type="text"/>
Number of Jobs Created or Retained:	<input type="text"/>
Total Annual Wages of Required Jobs:	<input type="text"/>
Total Estimated Private Capital Investment:	<input type="text"/>
Total Estimated Cost of Public Infrastructure:	<input type="text"/>
Select Job Programs	
<input type="checkbox"/> RISE Program (Department of Transportation)	<input type="checkbox"/> Brownfield/Grayfield Tax Credit Program
<input type="checkbox"/> Federal New Market Tax Credits	<input type="checkbox"/> New Jobs Tax Credit
<input type="checkbox"/> Federal Low-Income Housing Tax Credits	<input type="checkbox"/> Sales, Service, and Use Tax Refunds and Special Exemptions
<input type="checkbox"/> Federal Historic Preservation Tax Credits	<input type="checkbox"/> 10% Investment Tax Credit
<input type="checkbox"/> State Historic Preservation Tax Credits	<input type="checkbox"/> RAIL Grant
<input type="checkbox"/> Property Tax Full or Partial Exemptions (abatements)	<input type="checkbox"/> Enterprise Zone Program
<input type="checkbox"/> Targeted Jobs Withholding Tax Credit	<input type="checkbox"/> High Quality Jobs Program
<input type="checkbox"/> 260E Job Training Tax Credit (Iowa New Jobs Training Program)	<input type="checkbox"/> Iowa Finance Authority Tax Exempt Bonding
<input type="button" value="Create"/> <input type="button" value="Cancel"/>	

Jobs Tab – Keys to Remember

- Required for agreements that have a job requirement component
- Requires inputting of number of jobs and salary amount
- Requires input of estimated public and private investment in the project
- Will be retained from year to year but can be edited

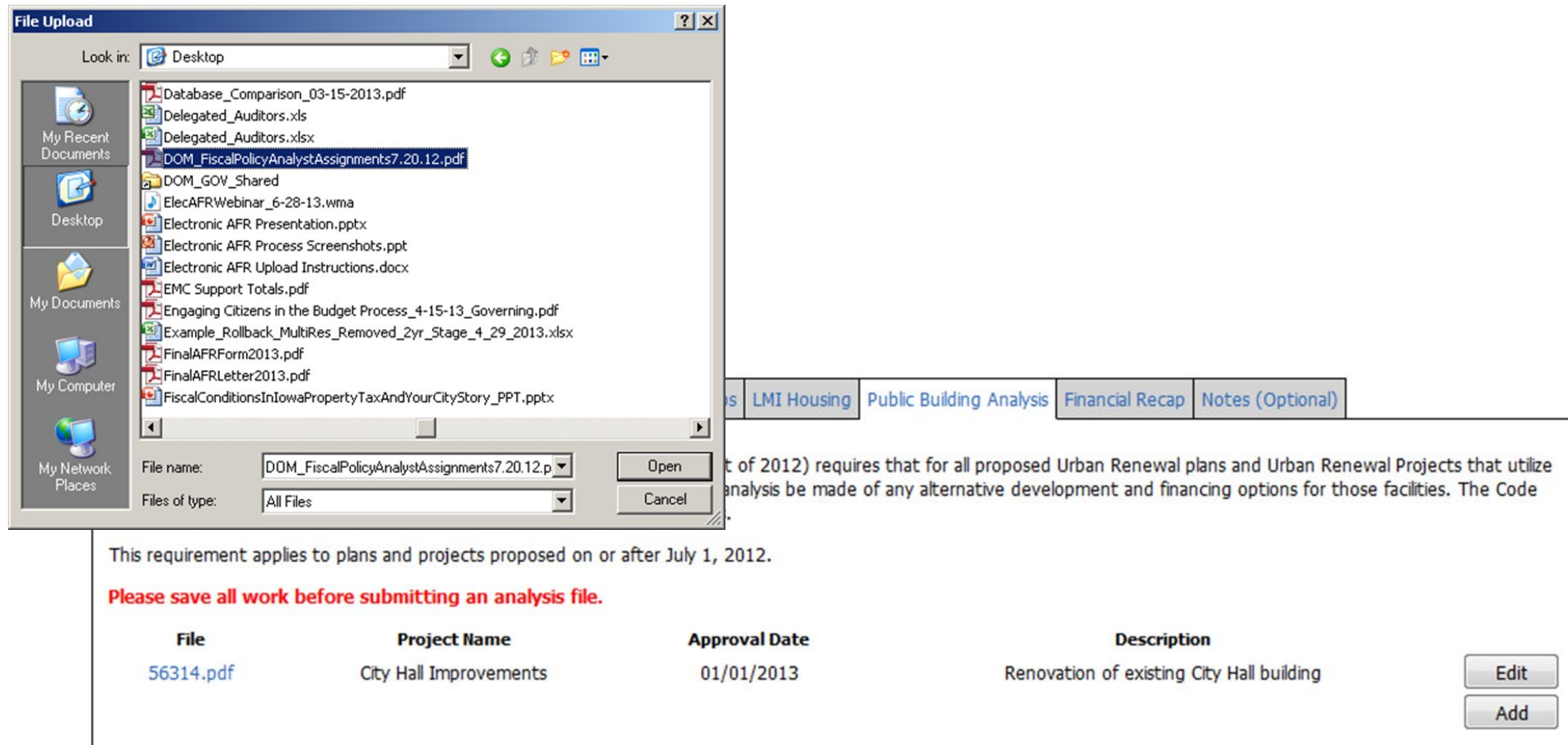
UR Data Collection – LMI Housing Tab

- Only necessary if levy authority has triggered the LMI requirement within the UR Area
 - Some UR Areas are set up to have all expenses fulfill the LMI requirement
 - Some developer agreements exist in UR Area which serve to fulfill the requirement
- Requires input of two types of expenses
 - LMI triggering expenses in the fiscal year
 - LMI requirement-reducing expenses in the fiscal year

Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
<div><h3>Low and Moderate Income Housing</h3><p>Urban Renewal Areas established 1) as an economic development area and 2) for the purpose of providing or aiding in the provision of public improvements related to housing and residential development must include assistance for low and moderate income (LMI) housing (see Iowa Code Section 403.22).</p><p>Is this Urban Renewal Area subject to Section 403.22 LMI requirements and/or does this Urban Renewal Area have an unexpended LMI balance at the end of FY 2023?</p><p><input type="radio"/> yes <input checked="" type="radio"/> no</p></div>								

UR Data Collection – Public Building Feasibility Analysis

- Completed analysis document must be uploaded into the AURR



The screenshot displays a file upload process. On the left, a Windows-style file explorer window titled "File Upload" shows the "Desktop" location. The file list includes various documents, with "DOM_FiscalPolicyAnalystAssignments7.20.12.pdf" selected. The file name field at the bottom of the explorer shows "DOM_FiscalPolicyAnalystAssignments7.20.12.p" and the file type is set to "All Files".

On the right, a web application interface is visible. It features a navigation bar with tabs: "LMI Housing", "Public Building Analysis", "Financial Recap", and "Notes (Optional)". Below the tabs, a text box contains the following text:

...t of 2012) requires that for all proposed Urban Renewal plans and Urban Renewal Projects that utilize analysis be made of any alternative development and financing options for those facilities. The Code

Below the text box, a message states: "This requirement applies to plans and projects proposed on or after July 1, 2012." followed by a red warning: "Please save all work before submitting an analysis file."

At the bottom, a table lists project entries:

File	Project Name	Approval Date	Description	
56314.pdf	City Hall Improvements	01/01/2013	Renovation of existing City Hall building	<div>Edit</div> <div>Add</div>

UR Data Collection – Public Building Feasibility Analysis

- Must be done prior to engaging in any public building projects using TIF revenues per Code of Iowa 403.5(2)(b)
 - Examples –
 - City Halls / County Admin Buildings
 - Public Pools
 - Community Centers
 - Library
 - Fire / Police Station
- The completion of this analysis must be done prior to sending notification to the affected levy authorities

UR Data Collection – Financial Recap Tab

- Financial Recap serves as a balance statement for the URA

Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
TIF Sp. Rev. Fund Cash Balance as of 07-01-2014		<input type="text" value="150,000"/>		<input type="text" value="125,000"/>		Amount of 07-01-2014 Cash Balance Restricted for LMI		
TIF Revenue:		600,000						
TIF Sp. Revenue Fund Interest		<input type="text" value="0"/>						
Property Tax Replacement Claims		<input type="text" value="2,500"/>						
Asset Sales & Loan Repayments		<input type="text" value="0"/>						
Total Revenue		602,500						
Rebate Expenditures		75,000						
Non-Rebate Expenditures		492,755						
Returned to County Treasurer		<input type="text" value="0"/>						
Total Expenditures		567,755						
TIF Sp. Rev. Fund Cash Balance as of 06-30-2015		184,745		<input type="text" value="157,245"/>		Amount of 06-30-2015 Cash Balance Restricted for LMI		

UR Data Collection – Financial Recap Tab

- Must input beginning balance
- Must input portion of beginning and ending balance that is reserved for LMI requirements
 - LMI balance amount cannot be higher than the total balance for the URA
- May need to enter:
 - Interest earned on fund balance
 - Funds received from asset sales or loan repayments
 - Amount of Comm./Ind. Replacement (Backfill) paid to TIF
 - Amount of TIF Revenue returned to the County Treasurer

UR Data Collection – Notes Tab

- Space allowed for a city to explain anything about the URA that may require further discussion
- Dedicated space at the bottom of the screen to enter the amount of private investment that has also been made in the URA

Projects	Debts/Obligations	Non-Rebate Payments	Rebate Payments	Jobs	LMI Housing	Public Building Analysis	Financial Recap	Notes (Optional)
<div>For more information on the use of <u>TIF</u> in our city, visit <u>www.tediswonderful.ted</u></div> <div>176 Characters Left</div> <div>Sum of Private Investment Made Within This Urban Renewal Area during FY 2015 <input type="text" value="25,000"/></div>								

Finalizing the Report

- Once the appropriate information has been entered in each URA, click on “Generate PDF” at the top of the Levy Authority Summary page

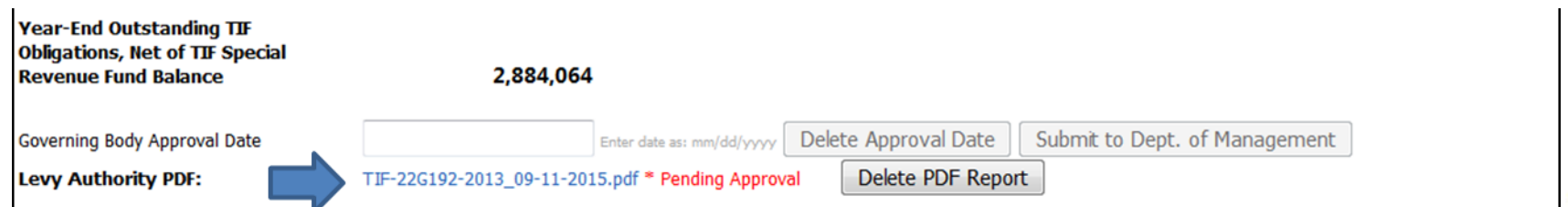


The screenshot shows the 'Levy Authority Summary' page. At the top, there is a navigation bar with buttons for 'Admin', 'Save', 'Generate PDF', 'Help', and 'Log out'. Below this, the title 'Levy Authority Summary' is displayed. The form contains the following fields and values:

Local Government Name:	MCGREGOR
Local Government Number:	22G192
Contact Name:	Ted Nellesen
Contact Phone:	515-281-3705
Contact Email:	ted.nellesen@iowa.gov

Placeholder text 'xxx-xxx-xxxx' is visible next to the phone number, and 'xxx@xxxxxxx' is visible next to the email address.

- This will create a PDF copy of the report to be put in the council packets



The screenshot shows the finalization page. It displays the 'Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance' as 2,884,064. Below this, there is a section for 'Governing Body Approval Date' with a date input field and a 'Delete Approval Date' button. To the right is a 'Submit to Dept. of Management' button. At the bottom, the 'Levy Authority PDF:' section shows the file name 'TIF-22G192-2013_09-11-2015.pdf' with a red asterisk and the text 'Pending Approval'. A blue arrow points to this file name. There is also a 'Delete PDF Report' button.

Finalizing the Report

- Report must be approved by a majority vote of the governing body before being considered complete
- Completion Deadline is December 1st
- Missing the deadline will result in...
 - Inclusion on report to the Legislature
 - DOM withholding certification of tax levies
 - LOSS OF PROPERTY TAX DOLLARS!

Finalizing the Report

- Once the council has approved the AURR, log back in and enter the approval date and click on “Submit to Dept. of Management”

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts	Increment Value Used
MCGREGOR COMBINED URBAN RENEWAL	22037	6	7,345,887

TIF Debt & Obligations Outstanding	3,636,564
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TIF Sp. Rev. Fund Cash Balance as of 07-01-2014		Amount of 07-01-2014 Cash Balance Restricted for LMI
TIF Revenue:		
TIF Sp. Revenue Fund Interest		
Property Tax Replacement Claims		
Asset Sales & Loan Repayments		
Total Revenue		
Rebate Expenditures	75,000	
Non-Rebate Expenditures	492,755	
Returned to County Treasurer	0	
Total Expenditures	567,755	
TIF Sp. Rev. Fund Cash Balance as of 06-30-2015	184,745	Amount of 06-30-2015 Cash Balance Restricted for LMI
		157,245

Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance	2,884,064
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Governing Body Approval Date	09/11/2015	Enter date as: mm/dd/yyyy	Delete Approval Date
Levy Authority PDF:	TIF-22G192-2013_09-11-2015.pdf Approved		
	Delete PDF Report		



TED NELLESEN

(515) 281-3705

TED.NELLESEN@IOWA.GOV

City of West Burlington Stormwater Issues & Impacts 2021-2023

Stormwater Issues Key Areas of Concern



Luers Park and Surrounding Areas of Concern



Luers Park
Railroad North Outlet



2021 Storm



Luers Park



Agency Street





Pennington Street



Community Park





Pumping Operations throughout City



Historical Photos – 1930s, 1950s



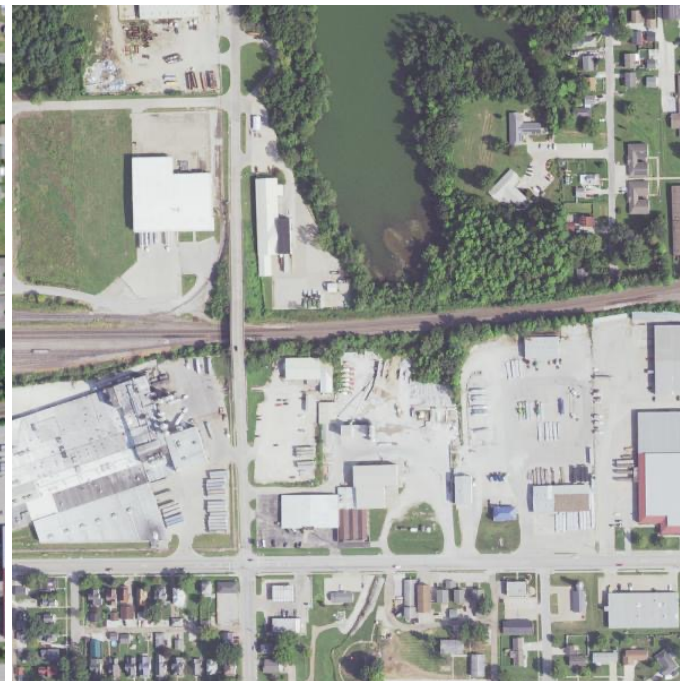
Historical Photos – 1960s, 1970s



Historical Photos – 1980s, 1990s



Historical Photos – 2010, 2015, 2021



February 2020



North side of Railroad Tracks
(opposite of Luers Park) - Outfall
Pipe and Sandbar leading to Lake





North side of Railroad Tracks
(opposite of Luers Park) -
Sandbar leading to Lake



August 2023



Ideal Ready Mix Tunnel and Conveyor



Ideal Ready Mix and Inlet on South side of Railroad Tracks

September 11, 2023
(.5 inches of rain)

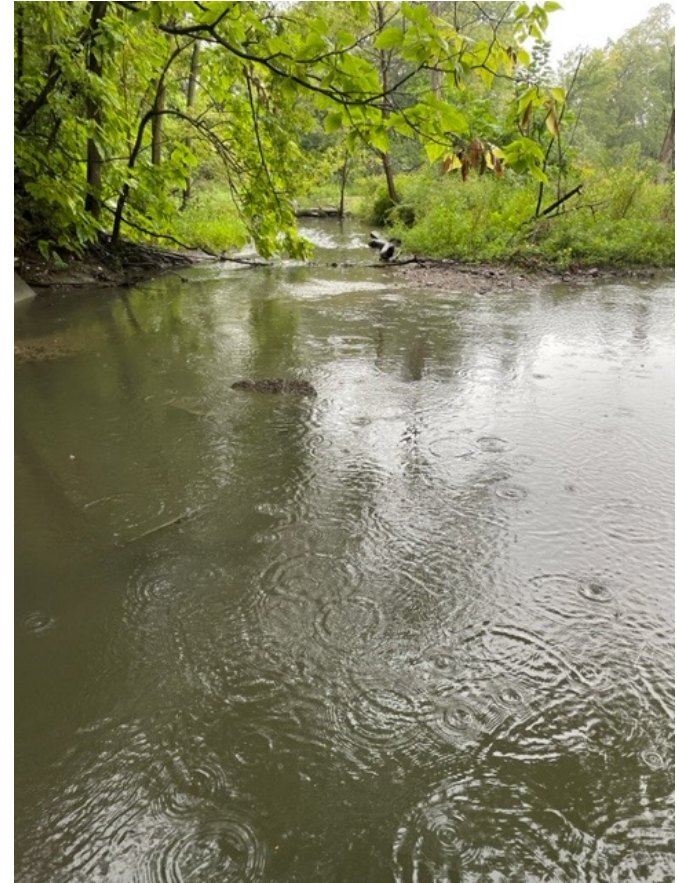


Luers Park



Luers Park and Outfall Pipe of North Side of Railroad Tracks





North Outfall of Railroad Tracks

September 19, 2023
(Note: Several Days
Following .5 inch rain
and Lake Equalized
Again)





Started Pumping Down on the North Side of Tracks









Photo from top of Outfall Pipe
from the the Railroad Tracks
Looking towards the Lake



Outfall Pipe Exposed



Photo from the
Center of Outfall Pipe
from the the Railroad
Tracks Looking
towards the Lake



Side Side o Tracks -
Before and After
Pumping Completed on
the North Side of Tracks





South Side of Tracks Looking North Through Culvert