

# **AGENDA**

## ***FINANCE COMMITTEE MONDAY, SEPTEMBER 23, 2024, 10:00AM JEFFERSON CITY HALL***

- A. Review of Monthly Revenue and Expenses for August
- B. CIP Plan Update
- C. Personnel Policy Update
- D. Social Media Policy
- E. Review of AFR
- F. Review of TIF Annual Report
- G. Review of Investments
- H. TIF Mapping
- I. Tree Nuisance

**GENERAL FUND SUMMARY**

	FY 24-25 Budget	YTD	Balance	% Rec'd FY 24-25	7/31/2024	8/31/2024
<b>REVENUES</b>					<b>8.33%</b>	<b>16.66%</b>
PROPERTY TAXES	\$1,286,311.00	\$8,620.41	\$1,277,690.59	0.67%	\$8,620.41	\$0.00
AG LAND TAXES	\$7,086.00	\$94.97	\$6,991.03	1.34%	\$94.97	\$0.00
CASINO	\$173,000.00	\$29,778.05	\$143,221.95	17.21%	\$13,973.51	\$15,804.54
POLICE	\$49,300.00	\$11,114.75	\$38,185.25	22.55%	\$8,495.75	\$2,619.00
FIRE (includes Township)	\$48,190.00	\$50.00	\$48,140.00	0.10%	\$25.00	\$25.00
ANIMAL CONTROL	\$38,600.00	\$840.00	\$37,760.00	2.18%	\$720.00	\$120.00
LIBRARY	\$26,446.00	\$6,606.80	\$19,839.20	24.98%	\$5,986.74	\$620.06
PARK	\$400.00	\$67.82	\$332.18	16.96%	\$10.00	\$57.82
RECREATION	\$509,300.00	\$67,906.83	\$441,393.17	13.33%	\$38,173.24	\$29,733.59
SWIMMING POOL	\$50,000.00	\$12,528.50	\$37,471.50	25.06%	\$8,200.25	\$4,328.25
SWIM TEAM	\$8,251.00	\$4,621.85	\$3,629.15	56.02%	\$4,621.85	\$0.00
GOLF COURSE	\$275,977.00	\$34,925.25	\$241,051.75	12.66%	\$20,869.25	\$14,056.00
CEMETERY	\$28,300.00	\$5,250.00	\$23,050.00	18.55%	\$3,225.00	\$2,025.00
ECON DEV	\$130,000.00	\$34,745.12	\$95,254.88	26.73%	\$22,384.70	\$12,360.42
<b>TOTAL Category REVENUES</b>	<b>\$2,631,161.00</b>	<b>\$217,150.35</b>	<b>\$2,414,010.65</b>	<b>8.25%</b>	<b>\$135,400.67</b>	<b>\$81,749.68</b>
<b>EXPENSES</b>						
POLICE	\$951,325.00	\$191,069.54	\$760,255.46	20.08%	\$103,669.93	\$87,399.61
FIRE	\$105,900.00	\$14,121.64	\$91,778.36	13.33%	\$10,062.25	\$4,059.39
ANIMAL CONTROL	\$60,304.00	\$8,155.03	\$52,148.97	13.52%	\$3,437.54	\$4,717.49
LIBRARY	\$362,290.00	\$58,391.50	\$303,898.50	16.12%	\$28,123.73	\$30,267.77
PARK	\$158,255.00	\$32,954.59	\$125,300.41	20.82%	\$21,398.05	\$11,556.54
RECREATION	\$651,120.00	\$78,990.56	\$572,129.44	12.13%	\$32,261.45	\$46,729.11
SWIMMING POOL	\$96,962.00	\$59,899.73	\$37,062.27	61.78%	\$34,393.45	\$25,506.28
GOLF COURSE	\$275,977.00	\$54,516.26	\$221,460.74	19.75%	\$31,508.84	\$23,007.42
CEMETERY	\$119,108.00	\$24,024.66	\$95,083.34	20.17%	\$16,276.01	\$7,748.65
ECON DEV	\$201,740.00	\$26,069.99	\$175,670.01	12.92%	\$6,205.31	\$19,864.68
<b>TOTAL Category EXPENSES</b>	<b>\$2,982,981.00</b>	<b>\$548,193.50</b>	<b>\$2,434,787.50</b>	<b>18.38%</b>	<b>\$287,336.56</b>	<b>\$260,856.94</b>

**REVENUES-EXPENSES**

	FY 24-25 Budget	YTD	Balance	% Rec'd	FY 24-25	7/31/2024	8/31/2024
<b>REVENUES</b>						<b>8.33%</b>	<b>16.66%</b>
<b>WATER</b>	From T-report	\$1,722,088.00	\$238,528.96	\$1,483,559.04	13.85%	\$127,396.76	\$111,132.20
<b>SEWER</b>	From T-report	\$1,590,498.00	\$251,531.68	\$1,338,966.32	15.81%	\$135,058.94	\$116,472.74
<b>SANITATION</b>	From T-report	\$647,200.00	\$106,957.97	\$540,242.03	16.53%	\$57,247.22	\$49,710.75
<b>RECYCLING</b>	From T-report	\$228,000.00	\$39,933.11	\$188,066.89	17.51%	\$28,949.33	\$10,983.78
<b>AIRPORT</b>	From T-report	\$143,184.00	\$10,492.97	\$132,691.03	7.33%	\$6,619.70	\$3,873.27
<b>TOTAL REVENUES</b>		\$4,330,970.00	\$647,444.69	\$3,683,525.31	14.95%	\$355,271.95	\$292,172.74
<b>EXPENSES</b>							
<b>WATER</b>	From T-report	\$1,496,376.00	\$127,648.18	\$1,368,727.82	8.53%	\$50,644.00	\$77,004.18
<b>SEWER</b>	From T-report	\$1,590,459.00	\$162,063.62	\$1,428,395.38	10.19%	\$73,642.92	\$88,420.70
<b>SANITATION</b>	From T-report	\$703,366.00	\$68,559.63	\$634,806.37	9.75%	\$30,456.20	\$38,103.43
<b>RECYCLING</b>	From T-report	\$227,241.00	\$22,686.58	\$204,554.42	9.98%	\$10,749.03	\$11,937.55
<b>AIRPORT</b>	From T-report	\$132,700.00	\$16,296.32	\$116,403.68	12.28%	\$735.49	\$15,560.83
<b>TOTAL EXPENSES</b>		\$4,150,142.00	\$397,254.33	\$3,752,887.67	9.57%	\$166,227.64	\$231,026.69

**ROAD USE TAX**

	FY 24-25 Budget	YTD	Balance	% Rec'd FY 24-25	7/31/2024	8/31/2024
<b>REVENUES</b>					<b>8.33%</b>	<b>16.66%</b>
From T-report	\$651,206.00	\$91,504.61	\$559,701.39	14.05%	\$47,584.54	\$43,920.07
<b>EXPENSES</b>						
From T-report	\$651,206.00	\$81,662.78	\$569,543.22	12.54%	\$42,230.54	\$39,432.24
<b>REVENUES-EXPENSES</b>	\$0.00	\$9,841.83			\$5,354.00	\$4,487.83

	FY 24-25 Budget	YTD	Balance	% Rec'd FY 24-25	7/31/2024	8/31/2024
<b>LOST FUND</b>					<b>8.33%</b>	<b>16.66%</b>
<b>REVENUES</b>						
T-report	\$622,000.00	\$105,445.62	\$516,554.38	16.95%	\$55,386.92	\$50,058.70
<b>EXPENSES</b>						
T-report	\$614,000.00	\$76,529.21	\$537,470.79	12.46%	\$15,015.65	\$61,513.56
<b>REVENUES-EXPENSES</b>	\$8,000.00	\$28,916.41			\$40,371.27	-\$11,454.86

**LOST FUND BREAKDOWN**

	FY 24-25 Budget	YTD	Balance	% Rec'd FY 24-25	7/31/2024	8/31/2024
<b>EXPENSES</b>					<b>8.33%</b>	<b>16.66%</b>
Road Use (Streets)	\$180,000.00	\$63,013.59	\$116,986.41	35.01%	\$10,537.63	\$52,475.96
Fire	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
Police	\$30,000.00	\$0.00	\$30,000.00	0.00%	\$0.00	\$0.00
Water	\$70,000.00	\$13,015.62	\$56,984.38	18.59%	\$3,978.02	\$9,037.60
Wastewater	\$79,000.00	\$500.00	\$78,500.00	0.63%	\$500.00	\$0.00
Golf Course	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
Pool	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
Misc.	\$255,000.00	\$0.00	\$255,000.00	0.00%	\$0.00	\$0.00
<b>Total Expenses</b>	\$614,000.00	\$76,529.21	\$537,470.79	0.00%	\$15,015.65	\$61,513.56

**City of Jefferson, Iowa**  
**Social Media & Mass Texting Policy**  
**Effective Date: \_\_\_\_\_**

To assist in making responsible decisions about an employee's use of social media, and to provide guidance on the use of social media for the City as an organization, the City of Jefferson has established these guidelines for appropriate use of social media. These guidelines are not meant to address one particular form of social media, rather social media in general, as technology will inevitably change, and new tools will emerge.

This policy applies to **ALL** employees who work for the City.

Definitions

- *Posting:* Any writing, image, video, download, audio file, and hyperlink to other websites, or media which is downloaded, referenced, inserted, or placed upon any social media site.
- *Social media or site:* Includes, but is not limited to, electronic communication through which users create online communities to share information, ideas, personal messages, photographs, videos, and other content. Examples of the types of social networking sites covered by this policy include, but are not limited to: blogs, LinkedIn, Facebook, Google+, Twitter, YouTube, or Instagram, photo and video sharing sites, micro-blogging, podcasts, wikis, news sites, as well as viewable comments posted on the Internet and/or social media sites.

Guidelines for Personal Use of Social Media

All City employees are expected to use City computers, tablets, mobile phones, computer applications and programs, internet resources and network communications in a responsible, professional, ethical, and lawful manner always. This includes use of all social media utilizing these devices. Employees should be aware that all content, including social media, on these devices **is not private** and the employer could access any information saved to, accessed by, created on, transmitted on, downloaded to, exchanged over, or discussed on these devices, including social media, at any time. Consequently, **employees have no reasonable expectation of privacy when engaging in these activities and employees should use common sense in all communications, particularly on a website or social networking site accessible to anyone.**

In addition, employees are expected to follow all other City policies with regard to their use of social media (*for example, City Employee Handbook or departmental SOP*). Any employee who violates this policy may be subject to disciplinary action.

The same principles and guidelines found in City policies and these basic beliefs apply to an employee's activities online. Ultimately, an employee is solely responsible for what the employee posts online. The employee may be personally responsible for any litigation that may arise should the employee make unlawful defamatory, slanderous, or libelous statements.

## Know and Follow the Rules

Carefully read this policy in its entirety and ensure an employee's postings are consistent with these policies. Postings that include unlawful discriminatory remarks, harassment, and threats of violence or other unlawful conduct will not be tolerated and may subject an employee to disciplinary action up to and including termination.

### Employees' Personal Use of Social Media

- Employees should limit their use of social media during working hours or on equipment provided by the City unless such use is work-related or authorized by a supervisor.
- Employees may not, unless expressly authorized in writing, make statements on behalf of the City on the employee's social media accounts. If a City employee has not received such express permission and the employee wishes to make a work-related statement on his/her social media that identifies that person as a City employee it is recommended that the employee include a qualifying statement in substantially the following form: *"The views I express on this site are my own and do not reflect any official view or position of the City of Jefferson."* The employee should include a disclaimer indicating that the opinions are the employee's personal opinions not the opinion of the City.
- Employees shall not use City provided e-mail accounts to sign up for or access social media unless expressly authorized to do so by the employee's supervisor.
- Employees shall have no expectation of privacy if they access their social media using City e-mail, City networks, City servers, City internet, City devices, and/or any other City resources.
- Employees shall not post, transmit, or otherwise disseminate any information to which they have access as a result of their employment with the City unless expressly authorized. In addition, employees are expected to respect the privacy of their co-workers and citizens and must take steps to protect the privacy and confidentiality of others.
- Employees are not to use the City's intellectual property such as trademarks, logos, letterhead, etc. when posting on social media or in any other actions, unless expressly authorized in writing. This includes posting pictures of yourself or others wearing City uniforms or other apparel bearing the City's name or logo when the activity in the photos violates the policies in this Employee Handbook.
- Employees shall not post material that is abusive, obscene, libelous, threatening, profane or otherwise inappropriate about the City, its employees, or citizens.
- Employees shall not post material that may be construed to be discriminatory, harassing, or retaliatory under local, state, or federal law about the City, its employees, or citizens.
- Nothing in this policy is designed to interfere with, restrain, or prevent employee communications regarding wages, hours, or other terms and conditions of employment, or to restrain employees in exercising any other right protected by law.
- Nothing in this policy is intended to infringe upon any employee's legitimate First Amendment rights and employees are free to express themselves as private citizens on social media sites. The intent of this policy is to prevent employees from engaging in unlawful speech, improperly impairing the working relationships of this City, impeding the performance of City duties and/or negatively affecting the public perception of the City. As public employees, employees are cautioned that speech made pursuant to an employee's official duties is not protected speech under the First Amendment and may form the basis for discipline.

## Guidelines for City Sanctioned Use of Social Media

This policy applies to the use of social media to interact with the public by City employees in their capacity as a City employee.

Social media improves interactivity between a city department and the public, and it reaches populations that do not consume traditional media as frequently as others do. Therefore, city departments are encouraged to enhance their communications strategies by using social media websites. In doing so, however, city departments should take care to choose the types of social networks that make the most sense for their type of information and that give emphasis to tools that provide more information across multiple outlets to the broadest audience.

All department communication tools should be used in ways that maximize transparency, maintain the security of the network, and are appropriate and professional. Social media is no exception. Regardless of the social media used, the purpose is to communicate information to the public, and, where requested by the city, to receive the public's feedback and comments on specific topics of importance to the city. The City does not, by using any form of social media, intend to establish an unlimited public forum in which persons are free to post comments or opinions. The city must retain control over the content of its pages, including comments and postings by members of the public.

- I. **Approval and Administration**  
The establishment and use by any City Department of City social media sites are subject to approval by the City Administrator or his/her designee. All City of Jefferson social media sites shall be administered by the Department Director or his/her designee.
- II. **Compliance with Applicable Laws and Policies**  
Users of all City social media shall adhere to applicable federal, state and local laws, regulations and policies.
- III. **Website Primary Source**  
The city website should remain the primary source of official documents and be linked to in social media posts. Informational items posted on city social media sites should also be available on the main city website. The city website at [www.cityofjeffersoniowa.org](http://www.cityofjeffersoniowa.org) will continue to serve as the main information source. Items that serve a more timely response and need for dissemination may be pushed out on city social media accounts rather than be posted on the city website.
- IV. **Conduct Requirements when Posting on Behalf of City.**  
An employee representing the City of Jefferson using social media sites must conduct themselves at all times as a representative of the City and be in accordance with City polices. As examples, employees posting on behalf of the City should utilize appropriate and professional language, attire, and profile pictures. Employees who fail to conduct themselves in a positive and professional manner will be subject to disciplinary action procedures as defined in the Employee Handbook.  
Official City posts shall follow these key principles:

- Department Directors or their designee are responsible for authorization, administration, and password management for departmental social media sites.
- If the social media site allows interaction (i.e., comment from the public) it must clearly state that: (1) There is no intention to create a public forum; (2) The City reserves the right to eliminate comments entirely or to edit them.
- Employees who act as account administrators of social media sites will act in compliance with acceptable use guidelines such as no personal commentary, political, or private business activities.
- If an account is used for City purposes the entire account is subject to Iowa Open Records Law provisions and may also be subject to federal laws protecting the privacy of children.

#### V. Vendor Access

Vendors are only permitted access to post for specific pre-approved content items. Access to other areas of the account (e.g., analytics, account settings, user engagement tools, etc.) is strictly prohibited unless otherwise authorized in writing.

All content to be posted by vendors must be pre-approved by an authorized city government representative prior to publishing. This includes text, images, videos, and any accompanying media or links.

Vendors may not:

- Modify account settings (e.g., passwords, security settings, profile information).
- Respond to user comments or messages.
- Alter posts made by city officials or other designated personnel.
- Remove, edit, or hide any existing content.

#### VI. Commenting on third-party sites regarding City Business.

The City of Jefferson may become a subject in a media outlet that allows interaction (e.g. blogs, comment portions of online news sources). Elected officials and approved City staff are permitted to communicate with the media as a spokesperson and to comment in these forums as official representatives of the City of Jefferson.

#### VII. Misinformation.

If a City employee finds a posting or comment about the City of Jefferson that contains incorrect information, they are to report it to their supervisor as soon as possible. Additionally, comments posted by employees that contain intentionally misleading or inaccurate information may lead to disciplinary action up to and including termination.

#### VIII. Unacceptable uses.

The City considers the activities and uses of social media listed below to be unacceptable. Employees are prohibited from engaging in any of them on a social media account established by the City or a City department.

- i. Using social media in a manner that does not comply with federal, state, and local laws and regulations, and with City and department policies.



- ii. Using social media in a manner that:
  1. Violates the terms of contracts governing the use of any social media content, including but not limited to, software and other intellectual property licenses;
  2. Contains confidential or “for official use only” information or information that compromises the security of City networks or information systems.
  3. Violates the terms of use governing the social media account
  4. Discloses actual or potential claims and litigation involving the City.
  5. Discloses any personal, sensitive, or confidential information about anyone.
  6. Includes content prohibited in the comment policy.
  7. For any political purposes.
  8. To conduct private commercial transactions or to engage in private business activities. Except to acknowledge donations and program supporters.
  9. Endorsement or recommendation of any private business.
  10. Posting of personal commentary on City policy.

This list is not exhaustive. Questions about particular uses of social media or particular social media content should be directed to the City Administrator or his or her designee.

#### IX. Comment Policy

In accordance with the City’s purpose to use social media as a mechanism to disseminate information to the public, that is, to engage in government speech, the City reserves the right to disable, or prevent commenting on any of its social media pages. The City reserves the right to remove comments subject, but not limited to the following guidelines:

- Comments not related to the topic of discussion;
- Profane language or content;
- Content that promotes, fosters, or perpetuates discrimination on the basis of race, creed, color, age, religion, gender, marital status, status with regard to public assistance, national origin, physical or mental disability or sexual orientation;
- Sexual content or links to sexual content;
- Solicitations of commerce;
- Conduct or encouragement of illegal activity;
- Information that may tend to compromise the safety or security of the public or public systems; or
- Content that violates a legal ownership interest of any other party.

#### X. Monitoring for Compliance

Departments shall monitor their social media sites for comments requesting responses from the City and for usage in violation of this policy.

#### XI. Disclaimer

In addition to Terms of Service (TOS) and Terms of Use posted by the social media site City departments must include on their sites disclaimer language making it clear that the

City of Jefferson is not responsible for information posted by users to the site and must include contact information for requesting removal of objectionable content.

The City's acceptable Disclaimer and Terms of Use are:

### **Disclaimer**

The City of Jefferson's social media and web pages are produced and maintained under the City Administrator's Office. Links to other Internet sites should not be construed as an endorsement of the views contained therein.

The City of Jefferson:

- Does not control or guarantee the accuracy, relevance, timeliness or completeness of information contained on a linked website.
- Does not endorse the organizations sponsoring linked websites or the views they express or the products/services they offer.
- Cannot and does not authorize the use of copyrighted materials contained in linked websites. Users must request such authorization from the sponsor of the linked website.
- Does not guarantee that external websites comply with Section 508 (Accessibility Requirements) of the Rehabilitation Act.
- Does not endorse or support opinions or views expressed by users of the City of Jefferson's social media or web pages.
- Is not directed to children and will delete any information about a child under the age of 13 that may have been inadvertently collected upon becoming aware of such information.
- The Iowa Open Records Act applies to records of the City so that content on this site which is kept as a record of the City is subject to public disclosure requirements.

### **Terms of Use**

The City of Jefferson expects that participants will treat each other with respect.

- The use of vulgar, offensive, defamatory, pejorative, sexual, threatening or harassing language is prohibited.
- The City of Jefferson's social media and web pages are not open to the promotion or advertisement of a business or commercial transaction.
- Users are prohibited from posting any copyrighted content without the copyright holder's express permission or material protected by other intellectual property laws.
- The City of Jefferson does not intend to create a public forum on this site or any City of Jefferson social media site. This site is not for use by the public as a place for expressive activity. Users are prohibited from the posting of abusive and profane comments, and from content relating to politics, religion, supporting or opposing political candidates or issue advocacy, promoting illegal activity, or which is not topically related to the City's particular request for public feedback.
- The City reserves the right to eliminate comments/postings entirely or to edit them if deemed in violation of this policy or any applicable law.
- Contact [scottp@cityofjeffersoniowa.org](mailto:scottp@cityofjeffersoniowa.org) or call 515-386-3111 in order to report the posting of materials infringing a third party's intellectual property rights, identifying information about children, or other illegal materials or content.

## **User Generated Content (UGC)**

Users of the City of Jefferson's social media and web pages are fully responsible for the content they load to the City of Jefferson's social media and web pages. The user is responsible for all copyright and intellectual property laws associated with this content. Contact [scottp@cityofjeffersoniowa.org](mailto:scottp@cityofjeffersoniowa.org) or call 515-386-3111 in order to request removal of infringing materials.

## **Media Contacts**

All media inquiries for official City responses should be directed to the City Administrator's office. Employees should not speak to the media for official responses on the City's behalf without contacting a Department Head, City Administrator or City Attorney.

## **Open Records**

The City's social media sites or social media activity conducted on City devices or regarding City business, even if the employee considers the social media personal in nature, are considered public records. Social media users should be aware that these types of communications are considered public records and, consequently, must be handled in compliance with the Iowa Code Chapter 22 Public Records law. If requested, the City may be compelled to disclose public records to third-party requestors. The City in its sole discretion and pursuant to Chapter 22 of the Iowa Code shall determine whether postings on its social media websites or other social media activity related to the City are public records and whether exemptions from disclosure apply.

These guidelines are intended to ensure that City departments' social media sites are secure and appropriately used and managed by outlining "best practices" for the use of social media in City of Jefferson government. Thus, the suggestions provided in these guidelines are designed to protect city employees and ensure consistency across departments when incorporating social media into their mission.

If an employee has questions or needs further guidance regarding any aspect of this social media policy, please contact the City Administrator.

## **Mass Texting Service Policy**

### **Purpose**

The City of Jefferson's mass texting service is a communication tool designed to disseminate urgent, timely, or important information to residents, businesses, and visitors. The service aims to enhance public safety, improve community engagement, and provide clear and prompt updates during critical events.

### **Scope**

This policy applies to all departments and officials within the City of Jefferson authorized to use mass texting services.

## 1. Authorized Use Cases

Mass texting services may be utilized under the following circumstances:

### 1.1. Public Safety Alerts:

- Immediate threats to public safety, including but not limited to natural disasters (e.g., tornadoes, floods), hazardous material incidents, and active security threats.
- Public health emergencies, such as disease outbreaks or contamination of essential services (e.g., water supply issues).

### 1.2. Emergency Notifications:

- Urgent notifications such as road closures due to accidents, extreme weather conditions, or infrastructure failures (e.g., power outages).
- Evacuation orders, shelter-in-place directives, or other urgent instructions related to public safety.

### 1.3. Community Notices:

- Notifications of scheduled disruptions to city services (e.g., water, electricity, or garbage collection) with a significant public impact.
- Announcements related to the availability of critical resources or services (e.g., warming or cooling centers during extreme weather).

### 1.4. Civic Engagement and Events:

- Important city events, town halls, voting information, and public hearings.
- Information on city-sponsored community events, provided they serve a public interest or foster community well-being.

## 2. Prohibited Use Cases

Mass texting services shall not be used for:

- Commercial or political advertisements.
- Non-emergency public events unless they meet a significant public interest or safety criterion.
- Routine administrative information that is not time-sensitive or critical.

## 3. Approval Process

- Each use of the mass texting service must be authorized by the City Administrator or his/her designee.
- Departments wishing to send out non-emergency communications must submit a request outlining the need and urgency of the message, subject to approval by the City Administrator or his/her designee.

#### 4. Content Guidelines

All messages sent via the mass texting service must adhere to the following guidelines:

- **Clarity:** Messages must be concise, using plain language free from jargon or complex terms.
- **Accuracy:** Information provided must be factual and verified before dissemination.
- **Relevance:** Messages must be relevant to the recipient's geographic area or interests.
- **Frequency:** Messages should not be sent excessively or repetitively, to avoid desensitizing recipients to important alerts.

#### 5. Privacy and Data Protection

- The City of Jefferson shall collect only necessary contact information (e.g., phone numbers) and will not share this information with third parties unless required by law.
- Residents may opt-in or opt-out of receiving notifications at any time.

STATE OF IOWA 2024 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2024 CITY OF JEFFERSON, IOWA DUE: December 1, 2024	16203700400000 CITY OF JEFFERSON 220 N Chestnut Street JEFFERSON IA 50129-1900 POPULATION: 4182
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NOTE - 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.

ALL FUNDS				
	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes Levied on Property	2,312,985		2,312,985	2,088,034
Less: Uncollected Property Taxes-Lcvy Year	0		0	0
<b>Net Current Property Taxes</b>	<b>2,312,985</b>		<b>2,312,985</b>	<b>2,088,034</b>
Delinquent Property Taxes	0		0	0
TIF Revenues	1,220,586		1,220,586	1,200,034
Other City Taxes	726,304	0	726,304	781,784
Licenses and Permits	50,238	0	50,238	35,476
Use of Money and Property	78,694	126,090	204,784	198,307
Intergovernmental	949,909	971,951	1,921,860	10,618,727
Charges for Fees and Service	409,730	3,475,857	3,885,587	3,942,488
Special Assessments	0	0	0	0
Miscellaneous	736,715	765,508	1,502,223	1,180,371
Other Financing Sources	1,720,000	11,722,764	13,442,764	0
Transfers In	1,933,287	0	1,933,287	2,450,363
<b>Total Revenues and Other Sources</b>	<b>10,138,448</b>	<b>17,062,170</b>	<b>27,200,618</b>	<b>22,495,584</b>
<b>Expenditures and Other Financing Uses</b>				
Public Safety	1,159,901		1,159,901	1,240,949
Public Works	731,583		731,583	809,274
Health and Social Services	37,249		37,249	31,500
Culture and Recreation	1,592,153		1,592,153	1,447,840
Community and Economic Development	583,869		583,869	593,900
General Government	601,769		601,769	572,258
Debt Service	645,966		645,966	644,017
Capital Projects	1,521,027		1,521,027	1,419,186
<b>Total Governmental Activities Expenditures</b>	<b>6,873,517</b>	<b>0</b>	<b>6,873,517</b>	<b>6,758,924</b>
BUSINESS TYPE ACTIVITIES		13,099,521	13,099,521	11,627,434
<b>Total All Expenditures</b>	<b>6,873,517</b>	<b>13,099,521</b>	<b>19,973,038</b>	<b>18,386,358</b>
Other Financing Uses	0	0	0	
Transfers Out	1,718,647	214,640	1,933,287	2,450,363
<b>Total All Expenditures/and Other Financing Uses</b>	<b>8,592,164</b>	<b>13,314,161</b>	<b>21,906,325</b>	<b>20,836,721</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses</b>	<b>1,546,284</b>	<b>3,748,009</b>	<b>5,294,293</b>	<b>1,658,863</b>
Beginning Fund Balance July 1, 2023	5,261,609	2,407,908	7,669,517	10,766,788
Ending Fund Balance June 30, 2024	6,807,893	6,155,917	12,963,810	12,425,651

NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds

Indebtedness at June 30, 2024		Indebtedness at June 30, 2024	
	Amount		Amount
General Obligation Debt	4,995,000	Other Long-Term Debt	0
Revenue Debt	19,482,544	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	14,361,030

**CERTIFICATION**

The forgoing report is correct to the best of my knowledge and belief

	<b>Publication</b> 9/6/2024
Signature of Preparer	Phone Number
Printed name of Preparer	
	Date Signed
Signature of Mayor or Mayor Pro Tem (Name and Title)	

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CITY OF JEFFERSON  
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2024

NON-GAAP/CASH BASIS

Item Description	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)	Grand Total (Sum of (g) and (h)) (i)
<b>Section A - Taxes</b>									
Taxes levied on property	1,245,534	677,845		389,606			2,312,985		2,312,985
Less: Uncollected Property Taxes - Levy Year									
Net Current Property Taxes	1,245,534	677,845		389,606	0	0	2,312,985		2,312,985
Delinquent Property Taxes							0		0
<b>Total Property Tax</b>	1,245,534	677,845		389,606	0	0	2,312,985		2,312,985
<b>TIF Revenues</b>			1,220,586				1,220,586		1,220,586
<b>Other City Taxes</b>									
Utility Tax Replacement Excise Taxes							0		0
Utility Franchise Tax (Chapter 364.2, Code of Iowa)							0		0
Parimutuel Wager Tax							0		0
Gaming Wager Tax							0		0
Mobile Home Tax							0		0
Hotel / Motel Tax	137,073						137,073		137,073
Other Local Option Taxes		589,231					589,231		589,231
<b>Total Other City Taxes</b>	137,073	589,231		0	0	0	726,304	0	726,304
<b>Section B - Licenses and Permits</b>	50,238						50,238		50,238
<b>Section C - Use of Money and Property</b>									
Interest	9,359	12,619			3,016		24,994	61,516	86,510
Rents and Royalties	53,700						53,700	64,574	118,274
Other Miscellaneous Use of Money and Property							0		0
							0		0
<b>Total Use of Money and Property</b>	63,059	12,619	0	0	3,016	0	78,694	126,090	204,784
<b>Section D - Intergovernmental</b>									
<b>Federal Grants and Reimbursements</b>									
Federal Grants							0	813,022	813,022
Community Development Block Grants							0		0
Housing and Urban Development							0		0
Public Assistance Grants							0		0
Payment in Lieu of Taxes							0		0
							0		0
<b>Total Federal Grants and Reimbursements</b>	0	0	0	0	0	0	0	813,022	813,022

CITY OF JEFFERSON  
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2024

NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (a) through (f) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
<b>Section D - Intergovernmental - Continued</b>	41								41
State Shared Revenues	43								43
Road Use Taxes	44	590,718					590,718		590,718
<b>Other state grants and reimbursements</b>	48								48
State grants	49	3,117					3,117	158,929	162,046
Iowa Department of Transportation	50						0	0	0
Iowa Department of Natural Resources	51						0	0	0
Iowa Economic Development Authority	52						0	0	0
CEBA grants	53						0	0	0
C&I Replacement and Tier I Business Tax Replacement	54						0	0	0
	55						0	0	0
	56						0	0	0
	57						0	0	0
	58						0	0	0
	59						0	0	0
<b>Total State</b>	60	593,835	0	0	0	0	593,835	158,929	752,764
<b>Local Grants and Reimbursements</b>									
County Contributions	63	30,603					30,603		30,603
Library Service	64						0		0
Township Contributions	65	43,256					43,256		43,256
Fire/EMT Service	66						0		0
Recreation	67	39,160					39,160		39,160
CCF Grants- Other Local Grants	68	243,055					243,055		243,055
	69						0		0
<b>Total Local Grants and Reimbursements</b>	70	356,074	0	0	0	0	356,074	0	356,074
<b>Total Intergovernmental (Sum of lines 33, 60, and 70)</b>	71	356,074	593,835	0	0	0	949,909	971,951	1,921,860
<b>Section E -Charges for Fees and Service</b>	72								72
Water	73						0	1,235,857	1,235,857
Sewer	74						0	1,395,744	1,395,744
Electric	75						0	0	0
Gas	76						0	0	0
Parking	77						0	0	0
Airport	78						0	0	0
Landfill/garbage	79						0	627,984	627,984
Hospital	80						0	0	0



CITY OF  
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,

NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TTF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (a) through (f) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
<b>Section E - Charges for Fees and Service - Continued</b>	81								81
Transit	82						0		0 82
Cable TV	83						0		0 83
Internet	84						0		0 84
Telephone	85						0		0 85
Housing Authority	86						0		0 86
Storm Water	87						0		0 87
Other:	88								88
Nursing Home	89						0		0 89
Police Service Fees	90						0		0 90
Prisoner Care	91						0		0 91
Fire Service Charges	92						0		0 92
Ambulance Charges	93						0		0 93
Sidewalk Street Repair Charges	94						0		0 94
Housing and Urban Renewal Charges	95						0		0 95
River Port and Terminal Fees	96						0		0 96
Public Scales	97						0		0 97
Cemetery Charges	98	17,350					17,350		17,350 98
Library Charges	99	4,690					4,690		4,690 99
Park, Recreation, and Cultural Charges	100	387,690					387,690		387,690 100
Animal Control Charges	101						0		0 101
Recycling	102						0		0 102
	103						0	216,272	216,272 103
<b>Total Charges for Service</b>	104	409,730	0	0	0	0	409,730	3,475,857	3,885,587 104
<b>Section F - Special Assessments</b>	106						0		0 106
<b>Section G - Miscellaneous</b>	107								107
Contributions	108	121,500	109,090				230,590		230,590 108
Deposits and Sales/Fuel Tax Refunds	109						0		0 109
Sale of Property and Merchandise	110	137,990				6,500	144,490		144,490 110
Fines	111	28,305					28,305		28,305 111
Internal Service Charges	112						0		0 112
Miscellaneous	113	176,076	157,254				333,330	765,508	1,098,838 113
	114						0		0 114
	115						0		0 115
	116						0		0 116
	117						0		0 117
	118						0		0 118
	119						0		0 119
<b>Total Miscellaneous</b>	120	463,871	266,344	0	0	6,500	736,715	765,508	1,502,223 120

CITY OF  
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,

NON-GAAP/CASH BASIS

Item Description	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)	Grand Total (Sum of (g) and (h)) (i)
<b>Total All Revenues (Sum of lines 6, 7, 15, 16, 22, 71, 104, 106, and 120)</b>	121 2,725,579	2,139,874	1,220,586	389,606	3,016	6,500	6,485,161	5,339,406	11,824,567
<b>Section H - Other Financing Sources</b>	123								123
Proceeds of capital asset sales	124						0		0
Proceeds of long-term debt (Excluding TIF internal borrowing)	125				1,720,000		1,720,000	11,722,764	13,442,764
Proceeds of anticipatory warrants or other short-term debt	126						0		0
Regular transfers in and interfund loans	127 956,413	260,115					1,216,528		1,216,528
Internal TIF loans and transfers in	128	460,399		256,360			716,759		716,759
	129						0		0
	130						0		0
<b>Total Other Financing Sources</b>	131 956,413	720,514	0	256,360	1,720,000	0	3,653,287	11,722,764	15,376,051
<b>Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)</b>	132 3,681,992	2,860,388	1,220,586	645,966	1,723,016	6,500	10,138,448	17,062,170	27,200,618
<b>Beginning Fund Balance July 1, 2023</b>	134 1,831,056	3,056,763	149,197	0	1,882	222,711	5,261,609	2,407,908	7,669,517
<b>Total Revenues and Other Financing Sources (Sum of lines 132 and 134)</b>	136 5,513,048	5,917,151	1,369,783	645,966	1,724,898	229,211	15,400,057	19,470,078	34,870,135

CITY OF JEFFERSON  
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2024

NON-GAAP/CASH BASIS

Item Description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental through (f) (g)	Sum of cols. (a) through (f) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
<b>Section A - Public Safety</b>	1											1
Police Department/Crime Prevention	2	952,730							952,730		952,730	2
Jail	3								0		0	3
Emergency Management	4								0		0	4
Flood control	5								0		0	5
Fire Department	6	97,553							97,553		97,553	6
Ambulance	7								0		0	7
Building Inspections	8								0		0	8
Miscellaneous Protective Services	9								0		0	9
Animal Control	10	41,303	66,118					107,421	107,421		107,421	10
Other Public Safety	11	2,197						2,197	2,197		2,197	11
	12							0	0		0	12
	13							0	0		0	13
<b>Total Public Safety</b>	14	1,093,783	66,118		0	0	0	1,159,901	1,159,901		1,159,901	14
<b>Section B - Public Works</b>	15											15
Roads, Bridges, Sidewalks	16	132,654	457,150					589,804	589,804		589,804	16
Parking Meter and Off-Street	17							0	0		0	17
Street Lighting	18		97,714					97,714	97,714		97,714	18
Traffic Control Safety	19		9,828					9,828	9,828		9,828	19
Snow Removal	20		34,237					34,237	34,237		34,237	20
Highway Engineering	21							0	0		0	21
Street Cleaning	22							0	0		0	22
Airport (if not an enterprise)	23							0	0		0	23
Garbage (if not an enterprise)	24							0	0		0	24
Other Public Works	25							0	0		0	25
	26							0	0		0	26
	27							0	0		0	27
<b>Total Public Works</b>	28	132,654	598,929		0	0	0	731,583	731,583		731,583	28
<b>Section C - Health and Social Services</b>	29											29
Welfare Assistance	30							0	0		0	30
City Hospital	31							0	0		0	31
Payments to Private Hospitals	32							0	0		0	32
Health Regulation and Inspections	33							0	0		0	33
Water, Air, and Mosquito Control	34							0	0		0	34
Community Mental Health	35							0	0		0	35
Other Health and Social Services	36		37,249					37,249	37,249		37,249	36
	37							0	0		0	37
	38							0	0		0	38
<b>Total Health and Social Services</b>	39	0	37,249		0	0	0	37,249	37,249		37,249	39
<b>Section D - Culture and Recreation</b>	40											40
Library Services	41	337,093	11,185					348,278	348,278		348,278	41
Museum, Band, Theater	42							0	0		0	42
Parks	43	171,546						171,546	171,546		171,546	43
Recreation	44	508,730	12,282					521,012	521,012		521,012	44
Cemetery	45	105,708						105,708	105,708		105,708	45
Community Center, Zoo, Marina, and Auditorium	46							0	0		0	46
Other Culture and Recreation	47	445,609						445,609	445,609		445,609	47
	48							0	0		0	48
	49							0	0		0	49
<b>Total Culture and Recreation</b>	50	1,568,686	23,467		0	0	0	1,592,153	1,592,153		1,592,153	50

CITY OF  
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
<b>Section E - Community and Economic Development</b>	51										51
Community beautification	52							0		0	52
Economic development	53	161,267		381,784				543,051		543,051	53
Housing and urban renewal	54		40,818					40,818		40,818	54
Planning and zoning	55							0		0	55
Other community and economic development	56							0		0	56
TIF Rebates	57							0		0	57
	58							0		0	58
<b>Total Community and Economic Development</b>	59	161,267	40,818	381,784	0	0	0	583,869		583,869	59
<b>Section F - General Government</b>	60										60
Mayor, Council and City Manager	61	105,391						105,391		105,391	61
Clerk, Treasurer, Financial Administration	62	43,603						43,603		43,603	62
Elections	63	813						813		813	63
Legal Services and City Attorney	64	67,872						67,872		67,872	64
City Hall and General Buildings	65	83,290						83,290		83,290	65
Tort Liability	66	60,789						60,789		60,789	66
Other General Government	67	240,011						240,011		240,011	67
	68							0		0	68
	69							0		0	69
<b>Total General Government</b>	70	601,769	0		0	0	0	601,769		601,769	70
<b>Section G - Debt Service</b>	71				645,966			645,966		645,966	71
	72							0		0	72
	73							0		0	73
<b>Total Debt Service</b>	74	0	0	0	645,966	0	0	645,966		645,966	74
<b>Section H - Regular Capital Projects - Specify</b>	75										75
Downtown/WA/SW	76		1,234,979			286,048		1,521,027		1,521,027	76
	77							0		0	77
<b>Subtotal Regular Capital Projects</b>	78	0	1,234,979		0	286,048	0	1,521,027		1,521,027	78
<b>TIF Capital Projects - Specify</b>	79										79
	80							0		0	80
	81							0		0	81
<b>Subtotal TIF Capital Projects</b>	82	0	0		0	0	0	0		0	82
<b>Total Capital Projects</b>	83	0	1,234,979		0	286,048	0	1,521,027		1,521,027	83
	84										84
<b>Total Governmental Activities Expenditures (Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)</b>	85	3,558,159	2,001,560	381,784	645,966	286,048	0	6,873,517		6,873,517	85

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

EXPENDITURES P8

CITY OF  
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Line	Item description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
87	<b>Section I - Business Type Activities</b>										87
88	Water - Current Operation								993,286	993,286	88
89	Capital Outlay										89
90	Debt Service										90
91	Sewer and Sewage Disposal - Current Operation								862,733	862,733	91
92	Capital Outlay										92
93	Debt Service								9,049,639	9,049,639	93
94	Electric - Current Operation										94
95	Capital Outlay										95
96	Debt Service										96
97	Gas Utility - Current Operation										97
98	Capital Outlay										98
99	Debt Service										99
100	Parking - Current Operation										100
101	Capital Outlay										101
102	Debt Service										102
103	Airport - Current Operation								51,084	51,084	103
104	Capital Outlay								1,383,694	1,383,694	104
105	Debt Service										105
106	Landfill/Garbage - Current operation								603,699	603,699	106
107	Capital Outlay										107
108	Debt Service										108
109	Hospital - Current Operation										109
110	Capital Outlay										110
111	Debt Service										111
112	Transit - Current Operation										112
113	Capital Outlay										113
114	Debt Service										114
115	Cable TV, Telephone, Internet - Current Operation										115
116	Capital Outlay										116
117	Housing Authority - Current Operation										117
118	Capital Outlay										118
119	Debt Service										119
120	Storm Water - Current Operation										120
121	Capital Outlay										121
122	Debt Service										122
123	Other Business Type - Current Operation								155,386	155,386	123
124	Capital Outlay										124
125	Debt Service										125
126	Internal Service Funds - Specify										126
127											127
128											128
129	<b>Total Business Type Activities</b>								13,099,521	13,099,521	129

CITY OF JEFFERSON  
 EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2024 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	3,558,159	2,001,560	381,784	645,966	286,048	0	6,873,517	13,099,521	19,973,038	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	86,475	915,413					1,001,888	214,640	1,216,528	132
Internal TIF loans/repayments and transfers out	133			716,759				716,759		716,759	133
	134							0		0	134
Total Other Financing Uses	135	86,475	915,413	716,759	0	0	0	1,718,647	214,640	1,933,287	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	3,644,634	2,916,973	1,098,543	645,966	286,048	0	8,592,164	13,314,161	21,906,325	136
Ending fund balance June 30, :	137										137
Governmental:	138										138
	139										139
Nonspendable	140						229,211	229,211		229,211	140
Restricted	141			271,240		1,438,850		1,710,090		1,710,090	141
Committed	142		54,322					54,322		54,322	142
Assigned	143		2,945,856					2,945,856		2,945,856	143
Unassigned	144	1,868,414						1,868,414		1,868,414	144
Total Governmental	145	1,868,414	3,000,178	271,240	0	1,438,850	229,211	6,807,893		6,807,893	145
Proprietary	146								6,155,917	6,155,917	146
Total Ending Fund Balance June 30,	147	1,868,414	3,000,178	271,240	0	1,438,850	229,211	6,807,893	6,155,917	12,963,810	147
Total Requirements (Sum of lines 136 and 147)	148	5,513,048	5,917,151	1,369,783	645,966	1,724,898	229,211	15,400,057	19,470,078	34,870,135	148

**OTHER P10**

Part III Intergovernmental Expenditures Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount.

Purpose	Amount paid to other local governments	
	Purpose	Amount paid to State
Correction	Highways	
Health	All other	
Highways		
Transit Subsidies		
Libraries		
Police protection		
Sewerage		
Sanitation		
All other		

**Part IV**

Wages & Salaries Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID		Amount
<b>Total Salaries and Wages Paid</b>		2,495,755

**Part V Debt Outstanding, Issued, and Retired**

Transit subsidies

**A. Long-Term Debt**

Purpose	Debt During the Fiscal Year							Debt Outstanding JUNE 30, 2024			
	Line	Debt Outstanding JULY 1, 2023	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year		
Water Utility	1.										
Sewer Utility	2.	19,750,000		267,455			19,482,544		72,450		
Electric Utility	3.										
Gas Utility	4.										
Transit-Bus	5.										
Industrial Revenue	6.										
Mortgage Revenue	7.										
TIF Revenue	8.										
Other Purposes / Miscellaneous	9.										
GO	10.	5,505,000	1,700,000	510,000	4,995,000				177,216		
Parking	11.										
Airport	12.										
Stormwater	13.										
Section 108	14.										
<b>Total Long-Term</b>		25,255,000	1,700,000	777,455	4,995,000	0	19,482,544	0	249,666		

**B. Short-Term Debt Amount**

Outstanding as of July 1, 2023

Outstanding as of JUNE 30, 2024

DEBT LIMITATION FOR GENERAL OBLIGATIONS		Amount
Part VI	Actual valuation - January 1, 2022	287,220,601
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2024	14,361,030.05

**Type of asset**

Amount			
Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	All other Funds (d)
			12,968,042.12
			<b>Total (e)</b>
			12,968,042.12

If your budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.

**Annual Urban Renewal Report, Fiscal Year 2023 - 2024**

**Levy Authority Summary**

Local Government Name: JEFFERSON  
 Local Government Number: 37G349

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
JEFFERSON URBAN RENEWAL	37001	13
JEFFERSON LINCOLN RIDGE ESTATES URBAN RENEWAL	37002	2

**TIF Debt Outstanding:** **0**

---

<b>TIF Sp. Rev. Fund Cash Balance</b>			<b>Amount of 07-01-2023 Cash Balance</b>
<b>as of 07-01-2023:</b>	<b>149,198</b>	<b>0</b>	<b>Restricted for LMI</b>

TIF Revenue:	1,220,586
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
<b>Total Revenue:</b>	<b>1,220,586</b>

Rebate Expenditures:	343,435
Non-Rebate Expenditures:	755,109
Returned to County Treasurer:	0
<b>Total Expenditures:</b>	<b>1,098,544</b>

---

<b>TIF Sp. Rev. Fund Cash Balance</b>			<b>Amount of 06-30-2024 Cash Balance</b>
<b>as of 06-30-2024:</b>	<b>271,240</b>	<b>0</b>	<b>Restricted for LMI</b>

**Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance:** **-1,369,784**



♣ Annual Urban Renewal Report, Fiscal Year 2023 - 2024

**Urban Renewal Area Data Collection**

Local Government Name: JEFFERSON (37G349)  
 Urban Renewal Area: JEFFERSON URBAN RENEWAL  
 UR Area Number: 37001

UR Area Creation Date: 12/1989

UR Area Purpose: Promote economic development in the City of Jefferson. To stimulate, through public involvement and commitment, private investments in commercial and industrial development and to create a sound economic base.

**Tax Districts within this Urban Renewal Area**

	Base No.	Increment No.	Increment Value Used
JEFFERSON CITY/GREENE COUNTY(JEFFERSON-SCRANTON)/TIF 1 INCREM	370066	370067	21,927,287
JEFFERSON CITY/GREENE COUNTY(JEFFERSON-SCRANTON)/TIF 2 INCREM	370068	370069	0
JEFFERSON CITY/GREENE COUNTY(JEFFERSON-SCRANTON)/TIF 3 INCREM	370070	370071	0
JEFFERSON CITY/GREENE COUNTY(JEFFERSON-SCRANTON)/TIF 4 INCREM	370072	370073	0
JEFFERSON CITY/GREENE COUNTY(JEFFERSON-SCRANTON) SCH AG TIF 1 INC	370078	370079	0
JEFFERSON CITY/GREENE COUNTY SCH/MARK BAUER DEV CO TIF 5 PHASE 3 INCR	370080	370081	0
JEFFERSON CITY/GREENE COUNTY SCH/HY-VEE TIF 6 INCR	370086	370087	3,464,790
JEFFERSON CITY, GREENE COUNTY SCH, WATER TOWER TIF 8	370088	370089	0
JEFFERSON CITY, GREENE COUNTY SCH, COBBLESTONE TIF 9	370090	370091	3,368,475
JEFFERSON CITY, GREENE COUNTY SCH, BRIARWOOD TIF 10	370092	370093	1,671,000
JEFFERSON CITY, GREENE COUNTY SCH, DOWNTOWN TIF 11	370094	370095	1,724,370
JEFFERSON CITY/GREENE COUNTY SCH/GCDC BUSINESS PARK #1 TIF 7 INC	370100	370101	961,868
JEFFERSON CITY/GREENE COUNTY SCH/GCDC BUSINESS PARK #2 TIF 12 INC	370102	370103	383,898

**Urban Renewal Area Value by Class - 1/1/2022 for FY 2024**

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	11,469,700	54,332,100	14,141,400	0	-27,780	79,915,420	0	79,915,420
Taxable	0	6,268,213	43,601,721	12,376,474	0	-27,780	62,218,628	0	62,218,628
Homestead Credits									81

**TIF Sp. Rev. Fund Cash Balance as of 07-01-2023:** 149,198      0      **Amount of 07-01-2023 Cash Balance Restricted for LMI**

TIF Revenue: 1,167,298  
 TIF Sp. Revenue Fund Interest: 0  
 Property Tax Replacement Claims: 0  
 Asset Sales & Loan Repayments: 0  
**Total Revenue: 1,167,298**

Rebate Expenditures: 299,545  
 Non-Rebate Expenditures: 755,109  
 Returned to County Treasurer: 0  
**Total Expenditures: 1,054,654**

TIF Sp. Rev. Fund Cash Balance as of 06-30-2024:	261,842	0	Amount of 06-30-2024 Cash Balance Restricted for LMI
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## Projects For JEFFERSON URBAN RENEWAL

### GCDC West Business Prk #1

Description: Getting Business Prk land ready for development  
Mixed use property (ie: a significant portion is residential and significant portion is commercial)  
Classification:  
Physically Complete: Yes  
Payments Complete: Yes

### Hy-Vee Store Construction

Description: Construction of a Hy-Vee Grocery Store  
Classification: Commercial - retail  
Physically Complete: Yes  
Payments Complete: No

### Wild Rose Casino

Description: Water/Sewer Improvements/New Install  
Classification: Commercial - hotels and conference centers  
Physically Complete: Yes  
Payments Complete: No

### Cobblestone/Jefferson Hotel Group

Description: Construction of new Hotel  
Classification: Commercial - hotels and conference centers  
Physically Complete: Yes  
Payments Complete: No

### JCorp Housing

Description: Housing Complex Development  
Classification: Administrative expenses  
Physically Complete: No  
Payments Complete: No

### Rueter Truck Stop

Description: Building a Truck Stop  
Classification: Administrative expenses  
Physically Complete: No  
Payments Complete: No

### Sewer Trunk Proj-Casino

Description: Sewer Trunk for Casino  
Classification: Roads, Bridges & Utilities

Physically Complete: Yes  
Payments Complete: No

### **Dwntwn Bldgs/CDBG/Grade Sep Proj**

Description: Bldg Renovations/Facade Improv/Final Bridge  
Classification: Commercial - retail  
Physically Complete: No  
Payments Complete: No

### **Michael J and Miranda J Wahl**

Description: GoodYear Tire Service Center  
Classification: Commercial - retail  
Physically Complete: Yes  
Payments Complete: No

### **GCDC East Business Park**

Description: Getting Business Prk ready for development  
Mixed use property (ie: a significant portion is residential  
and significant portion is commercial)  
Classification:  
Physically Complete: No  
Payments Complete: No

### **Jefferson Veterinary Clinic**

Description: New Veterinary Clinic  
Classification: Commercial-Medical  
Physically Complete: Yes  
Payments Complete: No

### **Briarwood**

Description: Briarwood Development  
Commercial - apartment/condos (residential use, classified  
commercial)  
Classification:  
Physically Complete: No  
Payments Complete: No

### **Downtown Buildings Fund**

Description: Downtown Buildings Fund  
Classification: Commercial - retail  
Physically Complete: Yes  
Payments Complete: No

### **Debt Service Fund**

Description: Payment of Bond Using TIF Funds  
Classification: Commercial - retail  
Physically Complete: Yes

Payments Complete:

No

## Debts/Obligations For JEFFERSON URBAN RENEWAL

### GCDC West Business Prk #1

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	11/30/2012
FY of Last Payment:	2017

### Hy-Vee Grocery Store

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	09/11/2013
FY of Last Payment:	2022

### Wild Rose Casino

Debt/Obligation Type:	TIF Revenue Bonds/Notes
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	06/29/2015
FY of Last Payment:	2035

### Cobblestone/Jefferson Hotel Group

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	02/24/2015
FY of Last Payment:	2032

### JCorp Housing Project

Debt/Obligation Type:	Other Debt
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	07/01/2015

FY of Last Payment: 2030

### **Dwntwn Bldgs/CDBG/Grade Sep Proj**

Debt/Obligation Type: TIF Revenue Bonds/Notes  
Principal: 0  
Interest: 0  
Total: 0  
Annual Appropriation?: No  
Date Incurred: 03/15/2017  
FY of Last Payment: 2021

### **Sewer Trunk Proj-Casino**

Debt/Obligation Type: Other Debt  
Principal: 0  
Interest: 0  
Total: 0  
Annual Appropriation?: No  
Date Incurred: 07/29/2016  
FY of Last Payment: 2019

### **Rueter Truck Stop**

Debt/Obligation Type: Other Debt  
Principal: 0  
Interest: 0  
Total: 0  
Annual Appropriation?: No  
Date Incurred: 02/15/2017  
FY of Last Payment: 2019

### **Michael J and Miranda J Wahl**

Debt/Obligation Type: Rebates  
Principal: 0  
Interest: 0  
Total: 0  
Annual Appropriation?: Yes  
Date Incurred: 10/10/2017  
FY of Last Payment: 2027

### **GCDC East Business Park**

Debt/Obligation Type: Internal Loans  
Principal: 0  
Interest: 0  
Total: 0  
Annual Appropriation?: No  
Date Incurred: 12/13/2017  
FY of Last Payment: 2022

### **Jefferson Veterinary Clinic**

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	10/23/2018
FY of Last Payment:	2028

### **Briarwood**

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	07/01/2013
FY of Last Payment:	2023



## Non-Rebates For JEFFERSON URBAN RENEWAL

TIF Expenditure Amount:	0
Tied To Debt:	GCDC West Business Prk #1
Tied To Project:	GCDC West Business Prk #1
TIF Expenditure Amount:	3,790
Tied To Debt:	Dwntwn Bldgs/CDBG/Grade Sep Proj
Tied To Project:	Dwntwn Bldgs/CDBG/Grade Sep Proj
TIF Expenditure Amount:	34,560
Tied To Debt:	Dwntwn Bldgs/CDBG/Grade Sep Proj
Tied To Project:	Dwntwn Bldgs/CDBG/Grade Sep Proj
TIF Expenditure Amount:	460,399
Tied To Debt:	Dwntwn Bldgs/CDBG/Grade Sep Proj
Tied To Project:	Dwntwn Bldgs/CDBG/Grade Sep Proj
TIF Expenditure Amount:	256,360
Tied To Debt:	Dwntwn Bldgs/CDBG/Grade Sep Proj
Tied To Project:	Dwntwn Bldgs/CDBG/Grade Sep Proj
TIF Expenditure Amount:	0
Tied To Debt:	Dwntwn Bldgs/CDBG/Grade Sep Proj
Tied To Project:	Dwntwn Bldgs/CDBG/Grade Sep Proj
TIF Expenditure Amount:	0
Tied To Debt:	Dwntwn Bldgs/CDBG/Grade Sep Proj
Tied To Project:	Dwntwn Bldgs/CDBG/Grade Sep Proj

## Rebates For JEFFERSON URBAN RENEWAL

### Hy-Vee Grocery Store

TIF Expenditure Amount: 96,466  
Rebate Paid To: Hy Vee  
Tied To Debt: Hy-Vee Grocery Store  
Tied To Project: Hy-Vee Store Construction  
Projected Final FY of Rebate: 2022

### Cobblestone

TIF Expenditure Amount: 101,200  
Rebate Paid To: Cobblestone  
Tied To Debt: Cobblestone/Jefferson Hotel Group  
Tied To Project: Cobblestone/Jefferson Hotel Group  
Projected Final FY of Rebate: 2032

### Michael J and Miranda J Wahl

TIF Expenditure Amount: 39,456  
Rebate Paid To: Michael J and Miranda J Wahl  
Tied To Debt: Michael J and Miranda J Wahl  
Tied To Project: Michael J and Miranda J Wahl  
Projected Final FY of Rebate: 2027

### Jefferson Veterinary Clinic

TIF Expenditure Amount: 6,961  
Rebate Paid To: Jefferson Veterinary Clinic, L.C.  
Tied To Debt: Jefferson Veterinary Clinic  
Tied To Project: Jefferson Veterinary Clinic  
Projected Final FY of Rebate: 2028

### Briarwood

TIF Expenditure Amount: 55,462  
Rebate Paid To: Mark Bauer  
Tied To Debt: Briarwood  
Tied To Project: Briarwood  
Projected Final FY of Rebate: 2023

## **Jobs For JEFFERSON URBAN RENEWAL**

Project:	Cobblestone/Jefferson Hotel Group
Company Name:	Jefferson Hotel Group
Date Agreement Began:	02/24/2015
Date Agreement Ends:	12/31/2032
Number of Jobs Created or Retained:	10
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	0
Total Estimated Cost of Public Infrastructure:	0

♣ Annual Urban Renewal Report, Fiscal Year 2023 - 2024

**TIF Taxing District Data Collection**

Local Government Name:	JEFFERSON (37G349)		
Urban Renewal Area:	JEFFERSON URBAN RENEWAL (37001)		
TIF Taxing District Name:	JEFFERSON CITY/GREENE COUNTY(JEFFERSON-SCRANTON)/TIF 1 INCREM		
TIF Taxing District Inc. Number:	370067		
TIF Taxing District Base Year:	1988		<b>UR Designation</b>
FY TIF Revenue First Received:	0	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	11/1989

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	4,886,800	32,580,700	14,141,400	0	-16,668	51,592,232	0	51,592,232
Taxable	0	2,670,648	26,965,303	12,376,474	0	-16,668	41,995,757	0	41,995,757
Homestead Credits									41

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	22,144,814	29,464,086	21,927,287	7,536,799	261,430

FY 2024 TIF Revenue Received: 766,090

**TIF Taxing District Data Collection**

Local Government Name:	JEFFERSON (37G349)		
Urban Renewal Area:	JEFFERSON URBAN RENEWAL (37001)		
TIF Taxing District Name:	JEFFERSON CITY/GREENE COUNTY(JEFFERSON-SCRANTON)/TIF 2 INCREM		
TIF Taxing District Inc. Number:	370069		
TIF Taxing District Base Year:	1990		<b>UR Designation</b>
FY TIF Revenue First Received:	1993	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	11/1991

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	1,030,622	0	0	0	0

FY 2024 TIF Revenue Received: 0

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**TIF Taxing District Data Collection**

Local Government Name:	JEFFERSON (37G349)		
Urban Renewal Area:	JEFFERSON URBAN RENEWAL (37001)		
TIF Taxing District Name:	JEFFERSON CITY/GREENE COUNTY(JEFFERSON-SCRANTON)/TIF 3 INCREM		
TIF Taxing District Inc. Number:	370071		
TIF Taxing District Base Year:	2003	Slum	UR Designation No
FY TIF Revenue First Received:	2005	Blighted	No
Subject to a Statutory end date?	No	Economic Development	01/2003

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	111,200	0	0	0	0

FY 2024 TIF Revenue Received: 0

**TIF Taxing District Data Collection**

Local Government Name:	JEFFERSON (37G349)		
Urban Renewal Area:	JEFFERSON URBAN RENEWAL (37001)		
TIF Taxing District Name:	JEFFERSON CITY/GREENE COUNTY(JEFFERSON-SCRANTON)/TIF 4 INCREM		
TIF Taxing District Inc. Number:	370073		
TIF Taxing District Base Year:	2004	Slum	UR Designation No
FY TIF Revenue First Received:	2007	Blighted	No
Subject to a Statutory end date?	No	Economic Development	06/2004

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	210,800	0	0	0	0

FY 2024 TIF Revenue Received: 0

♣ Annual Urban Renewal Report, Fiscal Year 2023 - 2024

**TIF Taxing District Data Collection**

Local Government Name:	JEFFERSON (37G349)		
Urban Renewal Area:	JEFFERSON URBAN RENEWAL (37001)		
TIF Taxing District Name:	JEFFERSON CITY/GREENE COUNTY(JEFFERSON-SCRANTON) SCH AG TIF 1 INC		
TIF Taxing District Inc. Number:	370079		
TIF Taxing District Base Year:	1988	Slum	UR Designation No
FY TIF Revenue First Received:		Blighted	No
Subject to a Statutory end date?	No	Economic Development	11/1989

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	623,332	0	0	0	0

FY 2024 TIF Revenue Received: 0

**TIF Taxing District Data Collection**

Local Government Name:	JEFFERSON (37G349)		
Urban Renewal Area:	JEFFERSON URBAN RENEWAL (37001)		
TIF Taxing District Name:	JEFFERSON CITY/GREENE COUNTY SCH/MARK BAUER DEV CO TIF 5 PHASE 3 INCR		
TIF Taxing District Inc. Number:	370081		
TIF Taxing District Base Year:	2012	Slum	UR Designation No
FY TIF Revenue First Received:	0	Blighted	No
Subject to a Statutory end date?	No	Economic Development	No

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	700	0	0	0	0

FY 2024 TIF Revenue Received: 0

♣ Annual Urban Renewal Report, Fiscal Year 2023 - 2024

**TIF Taxing District Data Collection**

Local Government Name: JEFFERSON (37G349)  
 Urban Renewal Area: JEFFERSON URBAN RENEWAL (37001)  
 TIF Taxing District Name: JEFFERSON CITY/GREENE COUNTY SCH/HY-VEE TIF 6 INCR  
 TIF Taxing District Inc. Number: 370087

TIF Taxing District Base Year:	2012		<b>UR Designation</b>
FY TIF Revenue First Received:	0	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	3,967,600	0	0	0	3,967,600	0	3,967,600
Taxable	0	0	3,464,790	0	0	0	3,464,790	0	3,464,790
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	234,500	3,464,790	3,464,790	0	0

FY 2024 TIF Revenue Received: 120,183

**TIF Taxing District Data Collection**

Local Government Name: JEFFERSON (37G349)  
 Urban Renewal Area: JEFFERSON URBAN RENEWAL (37001)  
 TIF Taxing District Name: JEFFERSON CITY, GREENE COUNTY SCH, WATER TOWER TIF 8  
 TIF Taxing District Inc. Number: 370089

TIF Taxing District Base Year:	2014		<b>UR Designation</b>
FY TIF Revenue First Received:		Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	28,200	0	0	0	0

FY 2024 TIF Revenue Received: 0

♣ Annual Urban Renewal Report, Fiscal Year 2023 - 2024

**TIF Taxing District Data Collection**

Local Government Name: JEFFERSON (37G349)  
 Urban Renewal Area: JEFFERSON URBAN RENEWAL (37001)  
 TIF Taxing District Name: JEFFERSON CITY, GREENE COUNTY SCH, COBBLESTONE TIF 9  
 TIF Taxing District Inc. Number: 370091

TIF Taxing District Base Year:	2015		<b>UR Designation</b>
FY TIF Revenue First Received:	0	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	3,802,000	0	0	0	3,802,000	0	3,802,000
Taxable	0	0	3,368,475	0	0	0	3,368,475	0	3,368,475
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	884	3,368,475	3,368,475	0	0

FY 2024 TIF Revenue Received: 116,843

**TIF Taxing District Data Collection**

Local Government Name: JEFFERSON (37G349)  
 Urban Renewal Area: JEFFERSON URBAN RENEWAL (37001)  
 TIF Taxing District Name: JEFFERSON CITY, GREENE COUNTY SCH, BRIARWOOD TIF 10  
 TIF Taxing District Inc. Number: 370093

TIF Taxing District Base Year:	2014		<b>UR Designation</b>
FY TIF Revenue First Received:	0	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	3,161,700	0	0	0	-5,556	3,156,144	0	3,156,144
Taxable	0	1,727,872	0	0	0	-5,556	1,722,316	0	1,722,316
Homestead Credits									8

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	1,490,700	1,671,000	1,671,000	0	0

FY 2024 TIF Revenue Received: 58,088



♣ Annual Urban Renewal Report, Fiscal Year 2023 - 2024

**TIF Taxing District Data Collection**

Local Government Name: JEFFERSON (37G349)  
 Urban Renewal Area: JEFFERSON URBAN RENEWAL (37001)  
 TIF Taxing District Name: JEFFERSON CITY, GREENE COUNTY SCH, DOWNTOWN TIF 11  
 TIF Taxing District Inc. Number: 370095

TIF Taxing District Base Year:	2008		<b>UR Designation</b>
FY TIF Revenue First Received:	0	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	3,421,200	12,239,800	0	0	-5,556	15,655,444	0	15,655,444
Taxable	0	1,869,693	8,457,387	0	0	-5,556	10,321,524	0	10,321,524
Homestead Credits									32

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	13,936,630	1,724,370	1,724,370	0	0

FY 2024 TIF Revenue Received: 59,414

**TIF Taxing District Data Collection**

Local Government Name: JEFFERSON (37G349)  
 Urban Renewal Area: JEFFERSON URBAN RENEWAL (37001)  
 TIF Taxing District Name: JEFFERSON CITY/GREENE COUNTY SCH/GCDC BUSINESS PARK #1 TIF 7 INC  
 TIF Taxing District Inc. Number: 370101

TIF Taxing District Base Year:	2012		<b>UR Designation</b>
FY TIF Revenue First Received:	0	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	1,244,000	0	0	0	1,244,000	0	1,244,000
Taxable	0	0	961,868	0	0	0	961,868	0	961,868
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	29,200	961,868	961,868	0	0

FY 2024 TIF Revenue Received: 39,720

◆ Annual Urban Renewal Report, Fiscal Year 2023 - 2024

**Urban Renewal Area Data Collection**

Local Government Name: JEFFERSON (37G349)  
 Urban Renewal Area: JEFFERSON LINCOLN RIDGE ESTATES URBAN RENEWAL  
 UR Area Number: 37002

UR Area Creation Date: 12/2005

To generate public gains and benefits, particularly in the creation of new jobs and housing opportunities which are warranted in comparison to the amount of the proposed property tax incentives.

UR Area Purpose:

**Tax Districts within this Urban Renewal Area**

	Base No.	Increment No.	Increment Value Used
JEFFERSON CITY/GREENE COUNTY(JEFFERSON-SCRANTON)/ PHASE 1 INCREM	370074	370075	1,329,922
JEFFERSON CITY/GREENE COUNTY SCH/MARK BAUER DEV CO TIF 5 PHASE 2 INCR	370076	370077	181,656

**Urban Renewal Area Value by Class - 1/1/2022 for FY 2024**

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	2,772,700	0	0	0	-3,704	2,768,996	0	2,768,996
Taxable	0	1,515,282	0	0	0	-3,704	1,511,578	0	1,511,578
Homestead Credits									6

**TIF Sp. Rev. Fund Cash Balance as of 07-01-2023:** 0 0 **Amount of 07-01-2023 Cash Balance Restricted for LMI**

TIF Revenue: 53,288  
 TIF Sp. Revenue Fund Interest: 0  
 Property Tax Replacement Claims: 0  
 Asset Sales & Loan Repayments: 0  
**Total Revenue: 53,288**

Rebate Expenditures: 43,890  
 Non-Rebate Expenditures: 0  
 Returned to County Treasurer: 0  
**Total Expenditures: 43,890**

**TIF Sp. Rev. Fund Cash Balance as of 06-30-2024:** 9,398 0 **Amount of 06-30-2024 Cash Balance Restricted for LMI**

## Projects For JEFFERSON LINCOLN RIDGE ESTATES URBAN RENEWAL

### Bauer Subdivision Phase 1

Description:	Housing Subdivision done in Phases
Classification:	Residential property (classified residential)
Physically Complete:	No
Payments Complete:	No

## Debts/Obligations For JEFFERSON LINCOLN RIDGE ESTATES URBAN RENEWAL

### Mark Bauer TIF Phase 2

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	07/01/2010
FY of Last Payment:	2020

### Mark Bauer TIF Phase 1

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	12/01/2005
FY of Last Payment:	2015

◆ Annual Urban Renewal Report, Fiscal Year 2023 - 2024

**TIF Taxing District Data Collection**

Local Government Name:	JEFFERSON (37G349)		
Urban Renewal Area:	JEFFERSON LINCOLN RIDGE ESTATES URBAN RENEWAL (37002)		
TIF Taxing District Name:	JEFFERSON CITY/GREENE COUNTY(JEFFERSON-SCRANTON)/ PHASE 1 INCREM		
TIF Taxing District Inc. Number:	370075		
TIF Taxing District Base Year:	2008		
FY TIF Revenue First Received:	2010		<b>UR Designation</b>
Subject to a Statutory end date?	Yes	Slum	No
Fiscal year this TIF Taxing District statutorily ends:	2019	Blighted	No
		Economic Development	12/2005

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	2,440,300	0	0	0	-3,704	2,436,596	0	2,436,596
Taxable	0	1,333,626	0	0	0	-3,704	1,329,922	0	1,329,922
Homestead Credits									6

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	279,800	1,329,922	1,329,922	0	0

FY 2024 TIF Revenue Received: 46,986

**TIF Taxing District Data Collection**

Local Government Name:	JEFFERSON (37G349)		
Urban Renewal Area:	JEFFERSON LINCOLN RIDGE ESTATES URBAN RENEWAL (37002)		
TIF Taxing District Name:	JEFFERSON CITY/GREENE COUNTY SCH/MARK BAUER DEV CO TIF 5 PHASE 2 INCR		
TIF Taxing District Inc. Number:	370077		
TIF Taxing District Base Year:	2010		
FY TIF Revenue First Received:	2013		<b>UR Designation</b>
Subject to a Statutory end date?	No	Slum	No
		Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	332,400	0	0	0	0	332,400	0	332,400
Taxable	0	181,656	0	0	0	0	181,656	0	181,656
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	700	181,656	181,656	0	0

FY 2024 TIF Revenue Received: 6,302

	IPAIT
3 month CD	
6 month-CD	4.61
9 month-CD	
1 year-CD	4.09
18 month CD	
2 year-CD	3.63
3 year CD	
5 year-CD	3.47
2MIL Operating	
Money Market	
ICS Sweep	
Charges/Fees	

Heartland	
	4.78 \$1000 min
	4.2 \$1000 min
	3.37 \$1000 min
	3.16 \$1000 min
	2.85 \$5000 min

HSB	
	4.88 \$100,000 min
	4.95 \$100,000 min
	4.5 \$100,000 min
	4.55%
	Fed minus .45 BPS
Early- CD	

People's	
	4.58 no min
	4.28 no min
	3.97 no min
	3.75 no min
	3.53 no min
	3.39 no min
	5.11 90 day T Bill
None	

4.77  
5

tied to T-bill  
tied to Fed Rate

Peoples- Authenreith (588k) & Sewer (668k)

Current: 1.80% APY on Sweep, 3.72% APY on Money Market

Proposed: 4.04% APY on Public Fund Investment Checking, 3.72% APY on Money Market

## Sarah Morlan

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**From:** Caleb Walter <cwalter@pmanetwork.com>  
**Sent:** Wednesday, September 4, 2024 9:32 AM  
**To:** Sarah Morlan  
**Subject:** Re: [EXTERNAL] CD Rates

Hi Sarah,

Below are rates for the 6mo, 1yr, 2yr, and 5yr terms!

Instrument	Maturity	Rate
T-Bill	03/06/25	4.61
T-Bill	09/04/25	4.09
T-Note	09/15/26	3.63
T-Note	09/30/29	3.47

Please let me know if you have any questions.

Thanks,

### Caleb Walter

VP, Investment Services



**PMA**®

PMA Financial Network, LLC  
4200 University Avenue, Suite 114  
Des Moines, IA 50266

d: (515) 224-2721 (For Phone and Text)

f: (630) 718-8701

e: [cwalter@pmanetwork.com](mailto:cwalter@pmanetwork.com)

w: [www.pmanetwork.com](http://www.pmanetwork.com)



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### Financial Strategies for Stronger Communities.

PMA Financial Network, LLC, PMA Securities, LLC, and PMA Asset Management, LLC (hereinafter "PMA") operate under common ownership. PMA Securities, LLC is an SEC and MSRB registered broker-dealer and a member of FINRA and SIPC. PMA Asset Management, LLC is an SEC registered investment adviser. For more information, please visit us at [www.pmanetwork.com](http://www.pmanetwork.com).

All emails sent to or from PMA are subject to archival, monitoring and/or review by PMA personnel and may be produced to regulatory agencies and others as required by law. Email transmission cannot be guaranteed to be secure, timely or error-free. PMA therefore recommends that you do not send confidential information to us via email. This is not an offer, or solicitation of an offer to buy or sell any security, investment or other product. Any information regarding specific investment products is subject to change without notice. This message and any attachments are solely for the intended recipient and may contain confidential or privileged information. If you are not the intended recipient, any disclosure, copying, use or distribution of the information included in this message and any attachments is prohibited. If you received this communication in error, please contact the sender by reply email and immediately delete this email and any attachments.

#### FOR IOWA MUNICIPAL ENTITY CLIENTS

Client acknowledges that as an Iowa municipal entity, it is not looking to PMA to provide, and such Client shall not otherwise request or require PMA to provide, any advice or recommendations with respect to municipal financial products including the investment of bond proceeds. The services provided by PMA under investment brokerage services for bond proceeds are not intended (and shall not be construed) to constitute or include any municipal advisory services within the meaning of Section 15B of the U.S. Securities Exchange Act of 1934, as amended (the "Exchange Act"), and the rules and regulations adopted thereunder and PMA will not, in fact, provide such services.

Heartland Bank is pleased to offer you the following interest rates!

**6 month CD: 4.78% APY Interest paid Quarterly**

**12 month CD: 4.2% APY Interest paid Quarterly**

**24 month CD: 3.37% APY Interest paid Quarterly**

**36 month CD: 3.16% APY Interest paid Quarterly**

All rates are fixed for the term of the CD. No Fees are associated with our CD Products. \$1,000 minimum balance. Early Withdrawal Penalties do apply. Deposits of higher limits of \$100,000, \$500,000, or \$1,000,000 will not have any effect on your interest rate. CDAR's is also an option we will look at that allows us to have a higher FDIC Insurance limit. CD Rates are as of September 18, 2024 and in effect for 30 days after which CD rates are subject to change.

**Money Market** accounts are a type of account that gives you the features of both a savings account and a checking account with higher interest rates. Interest rates are variable in this type of account. You are allowed up to 6 withdrawals, transfers, or checks per statement cycle. There is a \$5,000 minimum balance and a monthly service fee does apply if the balance falls below \$5,000. Heartland Bank is pleased to offer you a money market rate of:

**MM Rate: 2.85% APY Interest paid Monthly. Rate is guaranteed for 6 months**

**Other Investment Options:**

Without reading what the city has in their policies and procedures for an Investment Policy we cannot speak to other available options.





**HOME STATE BANK**

YOUR BANK FOR LIFE

**JEFFERSON**

115 W. State Street  
Jefferson, IA 50129  
515-386-2131

**POLK CITY**

101 E. Bridge Road  
Polk City, IA 50226  
515-329-8801

September 10, 2024

City of Jefferson, IA  
Attn: Finance Officer  
220 N Chestnut Street  
Jefferson, IA 50129

RE: Request for Proposal from Home State Bank

Thank you for the opportunity to earn the business of the City of Jefferson! We look forward to continuing our relationship with the City!

Below is a summary of our accounts, services, and rates you have requested for your consideration. Please don't hesitate to reach out with any questions or if there is anything else we can do for you.

**Summary of Accounts and Services:**

**ICS (Insured Cash Sweep) Account (Could be used as your money market/savings account)**

- All funds above a target balance set by the finance committee on the operating account, are swept out each night and credited next business day to a fully insured account earning at a daily adjusted rate of Fed Funds minus .45 BPS (5.05% as of the date of this letter)
- There are no transaction limitations in this scenario, as the account sweeps daily in/out of your operating account. This happens automatically as the last transaction of each business day.
- There is no fee for this account.

**Certificates of Deposit (above \$100,000)**

- 3 Month CD – 4.88%
- 6 Month CD – 4.95%
- 12 Month CD – 4.50%

Interest rates for the Certificate of Deposits are a fixed rate for the term invested. There are early withdrawal penalties for each term, which would be half the terms' interest and fully disclosed at the time of opening.

**Cash Management Services (All services provided at no cost for all relationships over \$1MM)**

- Unique soft token login provided for each online banking user
- Remote Deposit – Multi-Feed Scanner provided at no cost.
- ACH Origination
- Positive Pay

Sincerely,



**Teresa Hoyle**  
Vice President & Retail Manager  
115 West State St, Jefferson, IA 50129  
Phone: 515-386-7222





Basic Depository Services Bid Form (continued)

D. Describe the interest rate formula used by the financial institution.

▪Rate source

<https://www.federalreserve.gov/releases/h15/>

The interest rate will be adjusted monthly and will be based on the 1<sup>st</sup> business day of the month 3-Month U.S. Treasury Constant Maturities less 10 bps as published by the Federal Reserve Bank in the H.15 Selected Interest Rates which can be found at <https://www.federalreserve.gov/releases/h15/>. The interest rate on the account will be adjusted the following business day when the index is published at 4:15 pm EST for the prior day auction results. Interest will be calculated based on the ending daily collected balance in the account each day and will be paid monthly on the statement date. For example, 3-Month U.S. Treasury Constant Maturity as of September 18, 2024, was 5.11%. If the daily collected balance in the account was \$2,000,000 each day of the statement cycle for the August statement, the interest earned would be \$868,000.00.  $(\$2,000,000 * 5.11\%) / 365 * 31$ .

Interest paid on balances of \$0.01+

City of Jefferson				
September 19, 2024				
Certificates of Deposit				
Term (mos.)	APY <sup>1</sup>	Interest	APY <sup>2</sup>	Interest
6	4.58%	4.5287%	4.68%	4.6265%
9	4.28%	4.2130%	4.38%	4.3098%
12	3.97%	3.9314%	4.07%	4.0294%
18	3.75%	3.7155%	3.85%	3.8136%
24	3.53%	3.4994%	3.63%	3.6300%
36	3.39%	3.3617%	3.49%	3.4601%
Operating Account				
Balance	Rate <sup>3</sup>			
\$2,000,000	5.11%			
Footnotes:				
1) Assumes no operating account				
2) Assumes operating account held at Peoples Bank				
3) 90-day constant maturity T-Bill				
4) APY-Annual Percentage Yield				

**0.100%  
Bonus with  
Operating**



Basic Depository Services Bid Form (continued)

**Current positions**

Account Type	Current Balance	Current Rate
1) ICS-Insured Cash Sweep/Sewer Rent Replace	\$588,139.17	1.80% APY*/1.7803% Interest
2) ICS-Insured Cash Sweep	\$668,404.96	1.80% APY*/1.7803% Interest
3) Public Fund Money Market/Sewer Rent Replace	\$125,000	3.72% APY*/3.6484%
4) Public Fund Money Market	\$125,000	3.72% APY*3.6484%

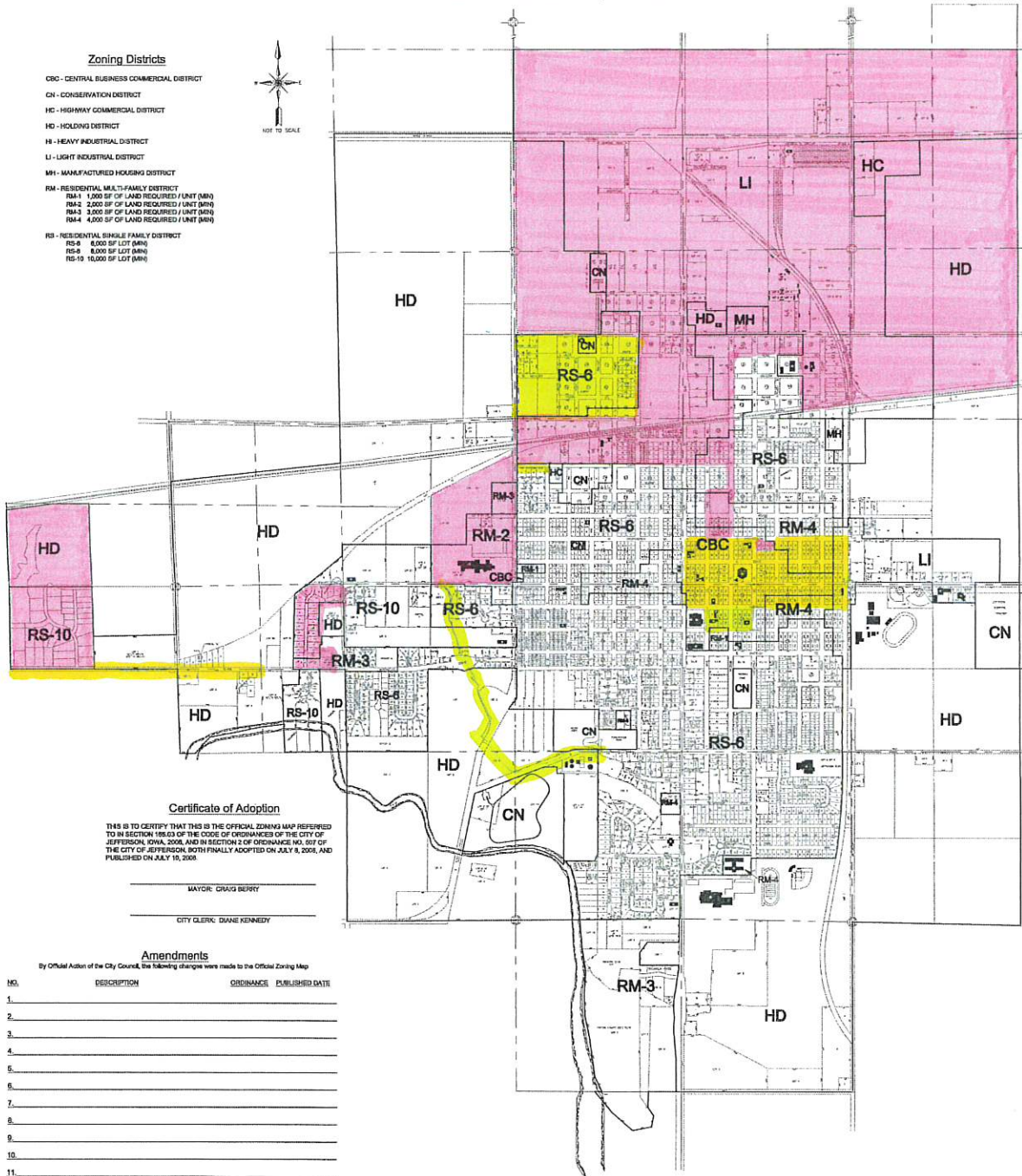
**Proposed Structure**

Account Type	Current Balance	New Rate
1) Change-Public Fund Investment Checking	\$588,139.17	4.04% APY*/3.9600% Interest
2) Change-Public Fund Investment Checking	\$668,404.96	4.04% APY*/3.9600% Interest
3) No Change- Public Fund Money Market/Sewer Rent Replace	\$125,000	3.72% APY*/3.6484%
4) No Change- Public Fund Money Market	\$125,000	3.72% APY*3.6484%

\*Annual Percentage Yield-Above rates and balances are as of 9/12/2024  
All rates are subject to change.



# OFFICIAL ZONING MAP JEFFERSON, IOWA



- Zoning Districts**
- CBC - CENTRAL BUSINESS COMMERCIAL DISTRICT
  - CN - CONSERVATION DISTRICT
  - HC - HIGHWAY COMMERCIAL DISTRICT
  - HD - HOLDING DISTRICT
  - HI - HEAVY INDUSTRIAL DISTRICT
  - LI - LIGHT INDUSTRIAL DISTRICT
  - MH - MANUFACTURED HOUSING DISTRICT
  - RM - RESIDENTIAL MULTI-FAMILY DISTRICT
    - RM-1 1,000 SF OF LAND REQUIRED / UNIT (MIN)
    - RM-2 2,000 SF OF LAND REQUIRED / UNIT (MIN)
    - RM-3 3,000 SF OF LAND REQUIRED / UNIT (MIN)
    - RM-4 4,000 SF OF LAND REQUIRED / UNIT (MIN)
  - RS - RESIDENTIAL SINGLE FAMILY DISTRICT
    - RS-6 6,000 SF LOT (MIN)
    - RS-8 8,000 SF LOT (MIN)
    - RS-10 10,000 SF LOT (MIN)

**Certificate of Adoption**

THIS IS TO CERTIFY THAT THIS IS THE OFFICIAL ZONING MAP REFERRED TO IN SECTION 10.01 OF THE CODES OF ORDINANCES OF THE CITY OF JEFFERSON, IOWA, 2008, AND IN SECTION 2 OF ORDINANCE NO. 657 OF THE CITY OF JEFFERSON, BOTH FINALLY ADOPTED ON JULY 8, 2009, AND PUBLISHED ON JULY 10, 2009.

\_\_\_\_\_  
MAYOR: CRAIG BERRY

\_\_\_\_\_  
CITY CLERK: DOANE KENNEDY

**Amendments**

By Official Action of the City Council, the following changes were made to the Official Zoning Map

NO.	DESCRIPTION	ORDINANCE	PUBLISHED DATE
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			

## City of Jefferson Urban Renewal Area

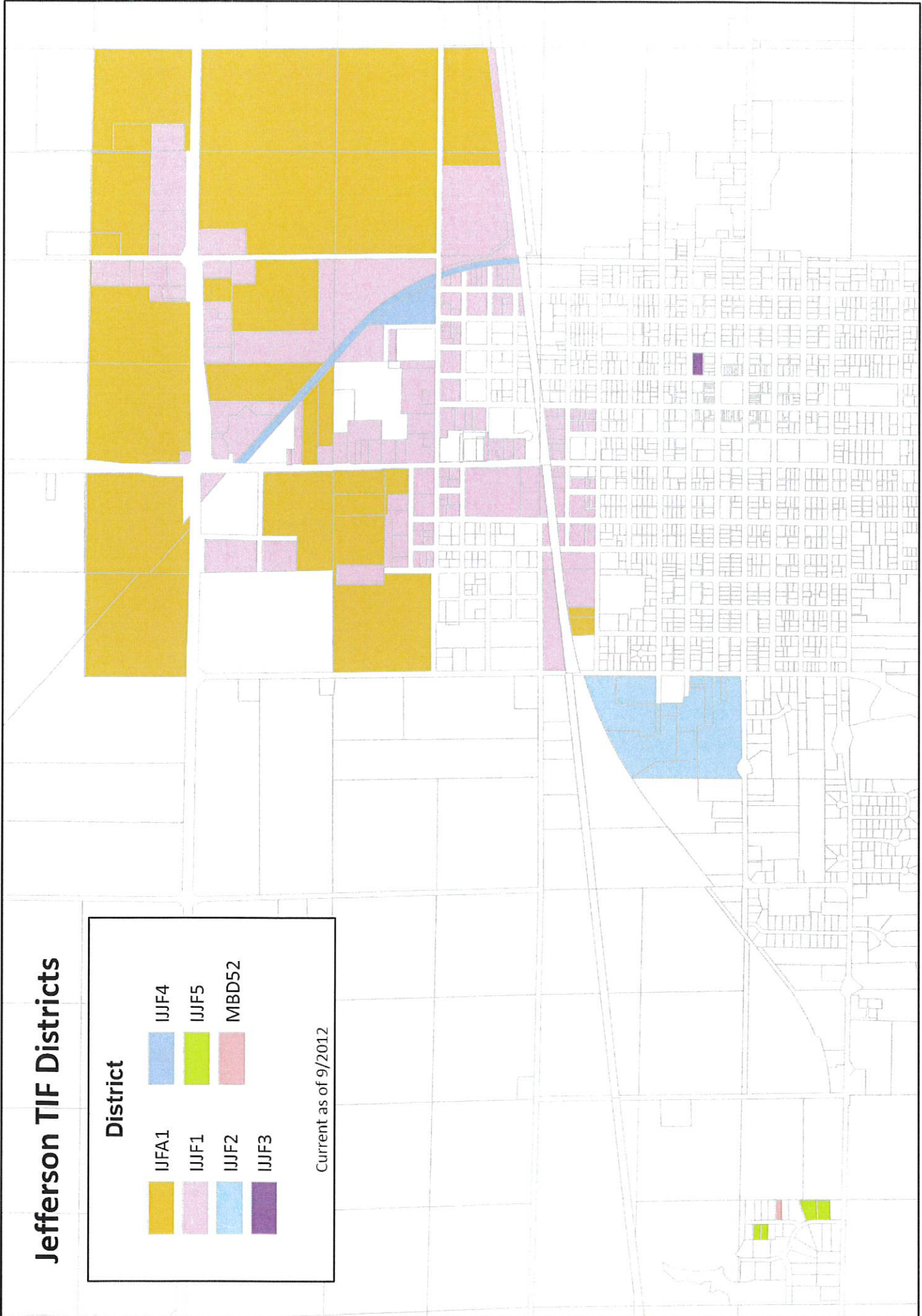
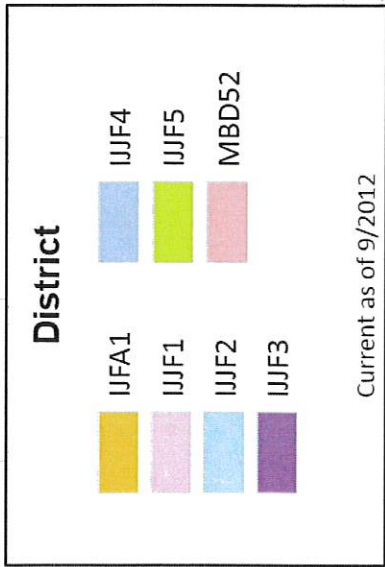
**Pink** = Urban renewal area and division of taxes  
**Yellow** = Urban renewal area only; no division of taxes

Total City = 5,800 HOURS  
THE Slum + Bright Proposal



132.4 Acres  
3.5%

# Jefferson TIF Districts



# DEAD TREES ON PRIVATE PROPERTY

## Timeline for Removal

Now – September	Informational marketing regarding private responsibility & timeline for removal – using radio, newspaper, & social media.
October	For trees in front and side yards only, send individually addressed letters to homeowners explaining their responsibility and that dead trees in front and side yards will become a public nuisance if not addressed by spring, 2025.
March, 2025	Re-inventory trees remaining from original inventory. Send official nuisance notices to properties with dead trees in front and side yards who have not already made arrangements to have the tree removed. This is a 90-day notice to remove the tree or have documented arrangements made for removal.
May, 2025	Seek bids from contractors for tree removal.
June, 2025	Award bid to contractor.
June – Sept, 2025	Tree contractor removes trees.
October, 2025	Send invoices to citizens who had trees removed. 30-day notice to pay.
November, 2025	For those who have not paid, authorize re-payment through property taxes as a special assessment. Establish interest rate to be charged.

## If financing is needed to have funds to pay the contractor:

Sept, 2025	Begin process to issue debt secured by future special assessment revenues.
October, 2025	Complete debt issuance process.
Years 1 – 10	Revenue generated from special assessment pays the annual debt service.

DRAFT

DRAFT

September 9, 2024

Name  
Address  
Jefferson, Ia. 50129

Dear NAME,

With the devastation caused by the Emerald Ash Borer, our community and many others are dealing with hundreds of dead ash trees. Ash trees become brittle as they die, giving rise to safety concerns about small and large limbs falling from the dead trees. Private property owners are reminded that dead trees on private property are the responsibility of the private property owners. Your cooperation in removing the trees is appreciated.

You have been identified as a property owner with one or more dead trees on your property. If you feel that you have received this letter in error or question whether a tree is your responsibility, please contact City Hall.

Dead trees which may cause danger to other trees, to adjoining property, or to passing motorists or pedestrians are considered a public nuisance. The City of Jefferson is undertaking a community-wide initiative to assure that all dead trees in front and side yards are removed.

All owners with dead trees on their properties are encouraged to have their dead trees removed **or have arrangements made for their removal** by March 1, 2025. If you have made arrangements for the removal of your tree(s), please contact City Hall or e-mail [chasds@cityofjeffersoniowa.org](mailto:chasds@cityofjeffersoniowa.org).

After March 1, 2025, the remaining dead trees may be declared a public nuisance. The City will then send a formal nuisance abatement letter and make arrangements with a tree contractor to have the tree(s) removed. The private property owner is responsible for the costs of the tree removal. Costs may be paid as a lump sum to the City or they can be levied as a special assessment and paid as property taxes over a period as long as ten years. If paid over time, interest will be charged.

The City of Jefferson appreciates your efforts to maintain our beautiful community. Please contact City Hall or e-mail [scottp@cityofjeffersoniowa.org](mailto:scottp@cityofjeffersoniowa.org) if you have any questions.

Very truly yours,

Scott Peterson  
City Administrator