



CITY OF  
OTTUMWA

TENTATIVE AGENDA  
OTTUMWA CITY COUNCIL

SPECIAL MEETING NO. 16  
Room 8B – Depot Conference Room

April 23, 2024  
5:30 O’Clock P.M.

PLEDGE OF ALLEGIANCE

ROLL CALL: Council Member Galloway, Hoffman, McAntire, Caviness, Bossou and Mayor Johnson.

APPROVAL OF AGENDA

1. Resolution No. 102-2024, declaring an official intent under Treasury Regulation 1.150-2 to issue debt to reimburse the City for certain original expenditures paid in connection with specified Projects.

RECOMMENDATION: Pass and adopt Resolution No. 102-2024.

2. Continued discussion Local Option Sales & Services Tax (LOSST) Ballot Language.

*All items on this agenda are subject to discussion and/or action.*

ADJOURN

\*\*\* It is the goal of the City of Ottumwa that all City Council public meetings are accessible to people with disabilities. If you need assistance in participating in City Council meetings due to a disability as defined under the ADA, please call the City Clerk's Office at (641) 683-0621 at least one (1) business day prior to the scheduled meeting to request an accommodation. \*\*\*

\*Items on the **TABLE**:

1. Resolution No. 81-2024, requesting a Special Election on the Imposition of a New Local Option Sales and Services Tax (LOSST) in the Amount of One Percent and Specifying the Purposes to which the revenues shall be applied.

RECOMMENDATION: Pass and adopt Resolution No. 81-2024.



[ CITY OF ]  
O T T U M W A

**FAX COVER SHEET**

City of Ottumwa

DATE: 4/17/24 TIME: 3:00 PM NO. OF PAGES 2  
(Including Cover Sheet)

TO: News Media CO: \_\_\_\_\_

FAX NO: \_\_\_\_\_

FROM: Christina Reinhard

FAX NO: 641-683-0613 PHONE NO: 641-683-0620

MEMO: Tentative Agenda for the Special City Council Meeting #16 to be held on 4/23/2024 at 5:30 P.M. in Room 8B - Depot Conference Room,

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 FAX MULTI TX REPORT  
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JOB NO. 4733  
 DEPT. ID 4717  
 PGS. 2

TX INCOMPLETE -----

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KTVO  
 Ottumwa Waterworks  
 Ottumwa Courier  
 Tom FM



CITY OF  
 OTTUMWA

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4/23/2024 at 5:30 P.M. in Room 8B - Depot Conference Room,

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TX REPORT  
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JOB NO. 4733  
DEPT. ID 4717  
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SHEETS 2  
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CITY OF  
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FROM: Christina Reinhard

FAX NO: 641-683-0613 PHONE NO: 641-683-0620

MEMO: Tentative Agenda for the Special City Council Meeting #16 to be held on  
4/23/2024 at 5:30 P.M. in Room 8B - Depot Conference Room,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

received  
4.17.24 245

Item No. 1.

# CITY OF OTTUMWA

## Staff Summary

**\*\* ACTION ITEM \*\***

Council Meeting of: Apr 23, 2024

Finance  
Department

O'Donnell  
Prepared By  
O'Donnell  
Department Head

  
\_\_\_\_\_  
City Administrator Approval

AGENDA TITLE: RESOLUTION DECLARING AN OFFICIAL INTENT UNDER TREASURY REGULATION 1.150-2 TO ISSUE DEBT TO REIMBURSE THE CITY FOR CERTAIN ORIGINAL EXPENDITURES PAID IN CONNECTION WITH SPECIFIED PROJECTS

\*\*\*\*\*

\*\*Public hearing required if this box is checked.\*\*

City of Ottumwa, Iowa  
The City of Ottumwa, Iowa  
City of Ottumwa, Iowa

RECOMMENDATION: Pass and adopt Resolution No. 102-2024.

DISCUSSION: To initiate the process of installation of the new financial software we must make a down payment equal to one half of the upfront costs. This equals \$55,138. The software is to funded by the sale of bonds to be sold in July. The down payment will be made from the General Fund and reimbursed once the bond funds are received. Since the issue of the bonds will occur more than sixty days from the expense, we are required to pass a resolution specifying and authorizing the reimbursement.

Source of Funds: N/A

Budgeted Item:

Budget Amendment Needed: No

**ITEMS TO INCLUDE ON AGENDA**

**CITY OF OTTUMWA, IOWA**

- Resolution declaring an official intent under Treasury Regulation 1.150-2 to issue debt to reimburse the City for certain original expenditures paid in connection with specified Projects.

NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE  
CHAPTER 21 AND THE LOCAL RULES OF THE CITY.

April 23, 2024

The City Council of the City of Ottumwa, State of Iowa, met in special session, in the Depot Conference Room, 210 West Main, Ottumwa, Iowa, at 5:30 o'clock P.M., on the above date. There were present Mayor Johnson in the chair, and the following named Council Members:

Cara Galloway, Bill Hoffman, Jr., Doug McAntire, Keith Caviness,  
Cyan Bossou

Absent: \_\_\_\_\_

Vacant: \_\_\_\_\_

\* \* \* \* \*

Council Member Caviness introduced the following Resolution entitled "RESOLUTION DECLARING AN OFFICIAL INTENT UNDER TREASURY REGULATION 1.150-2 TO ISSUE DEBT TO REIMBURSE THE CITY FOR CERTAIN ORIGINAL EXPENDITURES PAID IN CONNECTION WITH SPECIFIED PROJECTS" and moved that it be adopted. Council Member Hoffamn seconded the motion to adopt, and the roll being called thereon, the vote was as follows:

AYES: Galloway, Hoffman, McAntire, Caviness, Bossou

\_\_\_\_\_

NAYS: \_\_\_\_\_

Whereupon, the Mayor declared the Resolution duly adopted as follows:

RESOLUTION NO. 102-2024

RESOLUTION DECLARING AN OFFICIAL INTENT UNDER TREASURY REGULATION 1.150-2 TO ISSUE DEBT TO REIMBURSE THE CITY FOR CERTAIN ORIGINAL EXPENDITURES PAID IN CONNECTION WITH SPECIFIED PROJECTS

WHEREAS, the City anticipates making cash expenditures for one or more capital improvement projects, generally described below (each of which shall hereinafter be referred to as a "Project"); and

WHEREAS, the City reasonably expects to issue debt to reimburse the costs of a Project; and

WHEREAS, the Council believes it is consistent with the City's budgetary and financial circumstances to issue this declaration of official intent.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OTTUMWA, STATE OF IOWA:

Section 1. That this Resolution be and does hereby serve as a declaration of official intent under Treasury Regulation 1.150-2.

Section 2. That it is reasonably expected that capital expenditures will be made in respect of the following Project(s), from time to time and in such amounts as this Council determines to be necessary or desirable under the circumstances then and there existing.



Section 3. That the City reasonably expects to reimburse all or a portion of the following expenditures with the proceeds of bonds, notes or other indebtedness to be issued or incurred by the City in the future.

Section 4. That the total estimated costs of the Project(s), the maximum principal amount of the bonds, notes or other indebtedness to be issued for the foregoing Project(s) and the estimated dates of completion of the Project(s) are reasonably expected to be as follows:

Project	Fund from which original expenditures are to be Advanced	Total Estimated Cost	Amount of Borrowing Anticipated	Estimated Date of Completion
Software acquisition	General Fund	\$110,275	\$110,275	May, 2024

Section 5. That the City reasonably expects to reimburse the above-mentioned Project costs not later than the later of eighteen months after the capital expenditures are paid or eighteen months after the property is placed in service, but in no event more than three (3) years after the original expenditure is paid.

Section 6. That this Resolution be maintained by the City Clerk in an Official Intent File maintained in the office of the Clerk and available at all times for public inspection, subject to such revisions as may be necessary.

PASSED AND APPROVED this 23 day of April, 2024.

Richard W. Johnson  
Mayor

ATTEST:

Christine Reinhard  
City Clerk

CERTIFICATE

STATE OF IOWA

)

) SS

COUNTY OF WAPELLO

)

I, the undersigned City Clerk of the City of Ottumwa, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the City showing proceedings of the Council, and the same is a true and complete copy of the action taken by the Council with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Council and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Council pursuant to the local rules of the Council and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective City offices as indicated therein, that no Council vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the City or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of the Council hereto affixed this 23 day of April, 2024.

Christina Reinhard  
City Clerk, City of Ottumwa, State of Iowa



**Chris Reinhard**

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**From:** Cole O'Donnell  
**Sent:** Friday, April 19, 2024 2:34 PM  
**To:** Bill Hoffman; Cara Galloway; Cyan Bossou; Doug McAntire; Keith Caviness; Rick Johnson  
**Cc:** Philip Rath; Chris Reinhard  
**Subject:** LOSST Memo V2  
**Attachments:** LOSST Memo V2.docx

Attached is additional information for the special meeting of April 23<sup>rd</sup>. Please let me know if you have any questions.

**PLEASE RESPOND TO ME DIRECTLY TO AVOID CONFLICTS WITH OPEN MEETING REGULATIONS.**

Thank you,

Cole S. O'Donnell  
Finance Director  
City of Ottumwa  
(641)683-0622

This message and accompanying documents are covered by the Electronic Communications Privacy Act, 18 USC 2510-2521, and contain information intended for the specified individual(s) only. This information is confidential. If you are not the intended recipient or an agent responsible for delivering it to the intended recipient, you are hereby notified that you have received this document in error and that any review, dissemination, copying, or the taking of any action based on the contents of this information is strictly prohibited. If you have received this communication in error, please notify us immediately by e-mail, and delete the original message.





[ CITY OF ]  
OTTUMWA

TO: Mayor and Council

CC: Phil Rath  
Chris Reinhard

FROM: Cole S. O'Donnell

DATE: April 19, 2024

RE: LOSST Background Information

I am providing this memo ahead of next week's special meeting to share the historical numbers and future estimates on certain revenues in order to provide the council additional information related to the proposed change in LOSST distribution ballot language. The recommended change in the language from 90% streets and sewers and 10% property tax relief to an 80/20 distribution for the same purposes is related to the current and future loss of property tax revenue due to the impact of HF 718. Levies affected are Emergency, Support of City Owned Convention Center, and Support of Library. The last having been a levy approved by a vote of Ottumwa's citizens. Total levy reduction is \$0.675/\$1,000 of taxable valuation. Based on current valuations, this is \$472,213 in lost revenue.

As part of the FY 25 Budget Presentation, I stated the intent to reduce the Consolidated General Fund Levy (CGFL) over the next three years to the required \$8.10/\$1,000. Figure 1 Property Tax Projections show that for fiscal years 26-28 the projected increase in revenue for those three years is less than \$10,000 total. The estimates are based on a taxable valuation increase of 1.75%/year. This could be higher and can also be lower. Additionally, the chart indicates only moderate increases from FY 29 on, with the increases not meeting the needs for contractual pay increases, let alone any increase in other expenses.

Property Tax Projections					
Year	Taxable Val.	Levy Rate	Revenue	Change	
2025	\$ 682,284,914	\$ 8.51942	\$ 5,812,672		
2026	\$ 694,188,270	\$ 8.37961	\$ 5,817,027	\$	4,355
2027	\$ 706,336,565	\$ 8.23980	\$ 5,820,072	\$	3,045
2028	\$ 718,697,455	\$ 8.10000	\$ 5,821,449	\$	1,377
2029	\$ 731,274,660	\$ 8.10000	\$ 5,923,325	\$	101,875
2030	\$ 744,071,967	\$ 8.10000	\$ 6,026,983	\$	103,658
2031	\$ 757,093,226	\$ 8.10000	\$ 6,132,455	\$	105,472
2032	\$ 770,342,357	\$ 8.10000	\$ 6,239,773	\$	107,318
2033	\$ 783,823,349	\$ 8.10000	\$ 6,348,969	\$	109,196
2034	\$ 797,540,257	\$ 8.10000	\$ 6,460,076	\$	111,107
2035	\$ 811,497,212	\$ 8.10000	\$ 6,573,127	\$	113,051
2036	\$ 825,698,413	\$ 8.10000	\$ 6,688,157	\$	115,030

Cole S. O'Donnell, Finance Director  
105 East Third Street, Ottumwa, Iowa 52501  
Telephone 641-683-0622 Fax 641-683-0613  
odonnellc@ottumwa.us

Figure 2 provides history on LOSST revenues from 2019 to projected 2025. Additional estimates for FY 26-30 are added and are based on a 1% annual increase in receipts. Fiscal years 20-25 average an increase of 7.79% but there were external factors that caused extreme increases and decreases. FY 21 had an increase of 27.08% most likely due to the taxing of all internet sales. FY 23 had a decrease of 12.43% most likely due to the pandemic, while FY 24's increase was due to the recovery of the economy.

LOSST HISTORY AND PROJECTIONS		
Year	Receipts	% Change
2019	\$ 3,330,681	
2020	\$ 3,502,589	5.16%
2021	\$ 4,451,023	27.08%
2022	\$ 4,660,643	4.71%
2023	\$ 4,081,196	-12.43%
2024	\$ 4,670,000	14.43%
2025	\$ 4,650,000	-0.43%
2026	\$ 4,696,500	1.00%
2027	\$ 4,743,465	1.00%
2028	\$ 4,790,900	1.00%
2029	\$ 4,838,809	1.00%
2030	\$ 4,887,197	1.00%

Items highlighted are actuals for FYs 29-24 and estimated FY 25.

I have prepared three scenarios for redistribution of the LOSST. The first is based on 80/20, second on 75/25, and the third on 70/30. In conversations with council members after the meeting of April 16, they requested information on the effect of changing the distribution based on different distribution percentages.

LOSST HISTORY AND PROJECTIONS 80/20		
Year	GF Split	S&S Split
2019	\$ 333,068	\$ 2,997,612.90
2020	\$ 350,259	\$ 3,152,330.10
2021	\$ 445,102	\$ 4,005,920.70
2022	\$ 466,064	\$ 4,194,578.70
2023	\$ 408,120	\$ 3,673,076.40
2024	\$ 467,000	\$ 4,203,000.00
2025	\$ 465,000	\$ 4,185,000.00
2026	\$ 939,300	\$ 3,757,200.0
2027	\$ 948,693	\$ 3,794,772.0
2028	\$ 958,180	\$ 3,832,719.7
2029	\$ 967,762	\$ 3,871,046.9
2030	\$ 977,439	\$ 3,909,757.4

INCREASE/DECREASE 80/20	
Year	+/-
2026	\$ 489,300
2027	\$ 498,693
2028	\$ 508,180
2029	\$ 517,762
2030	\$ 527,439

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LOSST HISTORY AND PROJECTIONS 75/25		
Year	GF Spli	S&S Split
2019	\$ 333,068	\$ 2,997,612.90
2020	\$ 350,259	\$ 3,152,330.10
2021	\$ 445,102	\$ 4,005,920.70
2022	\$ 466,064	\$ 4,194,578.70
2023	\$ 408,120	\$ 3,673,076.40
2024	\$ 467,000	\$ 4,203,000.00
2025	\$ 465,000	\$ 4,185,000.00
2026	\$ 1,174,125	\$ 3,522,375.0
2027	\$ 1,185,866	\$ 3,557,598.8
2028	\$ 1,197,725	\$ 3,593,174.7
2029	\$ 1,209,702	\$ 3,629,106.5
2030	\$ 1,221,799	\$ 3,665,397.5

INCREASE/DECREASE 75/25		
Year	+/-	
2026	\$	724,125
2027	\$	735,866
2028	\$	747,725
2029	\$	759,702
2030	\$	771,799

LOSST HISTORY AND PROJECTIONS 70/30		
Year	GF Spli	S&S Split
2019	\$ 333,068	\$ 2,997,612.90
2020	\$ 350,259	\$ 3,152,330.10
2021	\$ 445,102	\$ 4,005,920.70
2022	\$ 466,064	\$ 4,194,578.70
2023	\$ 408,120	\$ 3,673,076.40
2024	\$ 467,000	\$ 4,203,000.00
2025	\$ 465,000	\$ 4,185,000.00
2026	\$ 1,408,950	\$ 3,287,550.0
2027	\$ 1,423,040	\$ 3,320,425.5
2028	\$ 1,437,270	\$ 3,353,629.8
2029	\$ 1,451,643	\$ 3,387,166.1
2030	\$ 1,466,159	\$ 3,421,037.7

INCREASE/DECREASE 70/30		
Year	+/-	
2026	\$	958,950
2027	\$	973,040
2028	\$	987,270
2029	\$	1,001,643
2030	\$	1,016,159

Notes:

- An 80/20 distribution would replace lost property tax revenue based on current valuations. It does not provide sufficient revenue to cover increased personnel and operational costs in the General Fund.
- Either the 75/25 or the 70/30 provide for better ability to meet expense needs with 70/30 offering the greatest relief.
- Changing the distribution does not necessarily mean that all of the increase to property tax relief will go to the General Fund. It is possible that not all funds from a distribution of 75/25 or 70/30 would be needed in certain years. The excess could be distributed to street and sewers or free up franchise fees for economic development efforts.

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- Opportunities for Revenue growth are limited. A larger portion of LOSST going to property tax relief now will allow us to be deliberate in decisions about the delivery of city services and avoid an increase to franchise fees in the short term to maintain the current level of services.
- A reduced portion going to streets and sewers does not necessarily slow projects. The LOSST Fund has a significant balance of over \$6.2 million. The balance could be put towards a project(s) to keep it on track. Additionally, there are financing options that can be used that would allow projects to move forward. Staff looks to add a Capital Improvement Plan (CIP) process that will allow better planning based on projected resources and expenses. A good CIP allows projects to be funded at the time needed while allowing staff to more accurately estimate the availability of funding.

Regardless of the revised distribution, staff will need to find efficiencies and expense reduction. This will need to occur with every budget from here on out as staff fully expects the Legislature to continue put constraints on revenues with no relief on expenditures.

Cole S. O'Donnell, Finance Director  
105 East Third Street, Ottumwa, Iowa 52501  
Telephone 641-683-0622 Fax 641-683-0613  
odonnellc@ottumwa.us

**received**  
4.10.24 1pm

**215**

# CITY OF OTTUMWA

## Staff Summary

**\*\* ACTION ITEM \*\***

Council Meeting of: Apr 23, 2024

Finance  
Department

O'Donnell  
Prepared By  
O'Donnell  
Department Head

  
\_\_\_\_\_  
City Administrator Approval

AGENDA TITLE: RESOLUTION REQUESTING A SPECIAL ELECTION ON THE IMPOSITION OF A NEW LOCAL OPTION SALES AND SERVICES TAX IN THE AMOUNT OF ONE PERCENT AND SPECIFYING THE PURPOSES TO WHICH THE REVENUES SHALL BE APPLIED.

\*\*\*\*\*

**\*\*Public hearing required if this box is checked.\*\***

\*\*\*The Proof of Publication for each Public Hearing must be attached to this Staff Summary. If the Proof of Publication is not attached, the item will not be placed on the agenda.\*\*\*

RECOMMENDATION: Pass and adopt Resolution No. 81-2024. To approve the resolution setting the date for a special election on September 3, 2024 with proposed ballot language.

DISCUSSION: The Local Option Sales and Service Tax (LOSST) is set to expire on December 31, 2025. To extend the LOSST a referendum will need to held. Staff would like to provide ample time to insure passage of the measure and is recommending a special election on September 3, 2024. Ballot language must be submitted to the County Auditor no less than ninety (90) days prior to the election date. Council will need to pass a resolution setting the ballot language in April to adequately meet the deadline.

Source of Funds: N/A

Budgeted Item:  Budget Amendment Needed: No



During the Special City Council Meeting of March 26, 2024 the Council directed staff to prepare a resolution setting the date of the special election for September 3, 2024. The distribution of the tax would be 20% to property tax relief and 80% to streets and/or sewer repairs. The language does not change the amount of the sales tax as it is capped at the current 1%. Distribution of funds are currently set at 90/10 between street and sewer repairs and property tax relief. The reason for the change to 80/20 is to provide additional funds to the General Fund due to current and future revenue loss as a result of House File 718.

By FY 28, the Consolidated General Fund Levy (CGFL) must be reduced from its current rate of \$8.51942/1000 to \$8.10/1000. Over the last five years Ottumwa's Taxable valuations have seen steady growth of 2.5%, however, tax year 2021 and 2023 showed increases of over 8% with tax year 2022 having a reduction of 5.61%. Assuming a valuation growth of 1.75% and the CGFL remaining at \$8.51942, General Fund Property Tax Revenues for FY 27 are estimated to be \$6,132,156. With the CGFL reduced to \$8.10 property tax is estimated to be \$5,932,293. With all else remaining constant, revenue would not return to FY 27 levels until FY 30.

No estimates on expenditure growth were done at this time. However, if a growth rate of 2.9% is assumed, based on current CPI, expenditures growth will out pace revenue growth. An increase in the LOSST percentage to the General Fund is recommended.

#### PROPOSED LANGUAGE AS DISCUSSED:

"Summary: To authorize imposition of a local sales and services tax in the City of Ottumwa, Iowa, at the rate of one per cent (1%) to be effective on January 1, 2025 until December 31, 2035.

A local sales and services tax shall be imposed in the City of Ottumwa, Iowa at the rate of one per cent (1%) to be effective on January 1, 2025, until December 31, 2035.

Revenues from the sales and services tax shall be allocated as follows:

#### PROPOSED USES OF THE TAX:

20% for property tax relief.

80% for street improvements and/or sewer improvements."

RESOLUTION NO. 81-2024

**RESOLUTION REQUESTING A SPECIAL ELECTION ON THE IMPOSITION OF A NEW LOCAL OPTION SALES AND SERVICES TAX IN THE AMOUNT OF ONE PERCENT AND SPECIFYING THE PURPOSES TO WHICH THE REVENUES SHALL BE APPLIED.**

**WHEREAS**, Chapter 423B, Code of Iowa, 2011 , authorizes the imposition of a local option sales and services tax within a city or unincorporated area of a county, upon approval of a majority of the electors; and

**WHEREAS**, there is currently a local option sales and services tax within the City of Ottumwa through December 31, 2025, with the proceeds currently being used toward property tax relief and streets and/or sewer improvements. That the City Council proposes that a new local option sales and services tax begin January 1, 2025 through December 31, 2035, with the purpose of the funds as set out on the attached Exhibit A; and

**WHEREAS** this City Council now wishes to request that said election be held and has determined the particulars of the proposed proposition to be as set forth below.

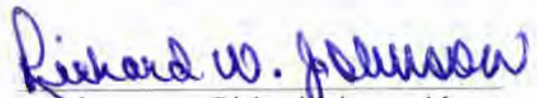
**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Ottumwa, Iowa:

Section 1. That the County Commissioner of Elections for Wapello County, Iowa is hereby requested to call a special election for the purpose of extending the scheduled repeal date of the existing local option sales and services tax pursuant to Chapter 423B, Code of Iowa, 2011, and to change the use of the revenue collected within the City of Ottumwa, Iowa.

Section 2. That the following proposition, attached hereto as Exhibit A, be submitted to the voters of the City of Ottumwa, Iowa at a special election on September 10, 2024.

Section 3. That the City Clerk is hereby directed to file a certified copy of this resolution with the County Commissioner of Elections of Wapello County and with the Wapello County Board of Supervisors.

**PASSED, APPROVED, AND ADOPTED** this 23<sup>rd</sup> day of April, 2024.

  
Richard Johnson, Mayor

ATTEST:

  
Chris Reinhard, City Clerk



**EXHIBIT A**

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?

YES

NO

Summary: To authorize imposition of a local sales and services tax in the City of Ottumwa, Iowa, at the rate of one per cent (1%) to be effective on January 1, 2025 until December 31, 2035.

A local sales and services tax shall be imposed in the City of Ottumwa, Iowa at the rate of one per cent (1%) to be effective on January 1, 2025, until December 31, 2035.

Revenues from the sales and services tax shall be allocated as

follows: PROPOSED USES OF THE TAX:

30% for property tax relief.

70% for street improvements and/or sewer improvements.