

# Annual Urban Renewal Report, Fiscal Year 2021 - 2022

## Levy Authority Summary

Local Government Name: WEST BRANCH  
Local Government Number: 16G142

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
WEST BRANCH URBAN RENEWAL	16006	10

**TIF Debt Outstanding: 3,961,101**

<b>TIF Sp. Rev. Fund Cash Balance as of 07-01-2021:</b>	<b>143,548</b>	<b>0</b>	<b>Amount of 07-01-2021 Cash Balance Restricted for LMI</b>
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TIF Revenue:	526,647
TIF Sp. Revenue Fund Interest:	1,169
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
<b>Total Revenue:</b>	<b>527,816</b>

Rebate Expenditures:	50,704
Non-Rebate Expenditures:	569,386
Returned to County Treasurer:	0
<b>Total Expenditures:</b>	<b>620,090</b>

<b>TIF Sp. Rev. Fund Cash Balance as of 06-30-2022:</b>	<b>51,274</b>	<b>0</b>	<b>Amount of 06-30-2022 Cash Balance Restricted for LMI</b>
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**Year-End Outstanding TIF  
Obligations, Net of TIF Special  
Revenue Fund Balance: 3,289,737**

# ♣ Annual Urban Renewal Report, Fiscal Year 2021 - 2022

## Urban Renewal Area Data Collection

Local Government Name: WEST BRANCH (16G142)  
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL  
 UR Area Number: 16006

UR Area Creation Date: 11/1989

UR Area Purpose: The City Council of West Branch, Iowa believes that the designation of an area of the City as an economic development/urban renewal area will enhance its attractiveness as a potential site for new and expanding businesses.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
SPRINGDALE TWP/WEST BRANCH SCH/W BR (ORIG 1988)UR TIF INCREM	160093	160094	0
WEST BRANCH CITY AG/WEST BRANCH SCH/W BR (ORIG 1988) UR TIF INCREM	160103	160104	0
WEST BRANCH CITY AG/WEST BRANCH SCH/W BR (AMEND 1993) UR TIF INCREM	160105	160106	0
WEST BRANCH CITY/WEST BRANCH SCH/W BR (ORIG 1988) UR TIF INCREM	160107	160108	2,434,097
WEST BRANCH CITY/WEST BRANCH SCH/W BR (AMEND 1993) UR TIF INCREM	160109	160110	2,432,435
WEST BRANCH CITY/WEST BRANCH SCH/W BR (Amend 2002) UR TIF INCREM	160147	160148	11,903,462
WEST BRANCH CITY/WEST BRANCH SCH/CASEY/TIF INCREM	160195	160196	1,252,610
WEST BRANCH CITY/WEST BRANCH SCH/(AMEND 2019) UR /TIF INCREMENT	160199	160200	318,663
WEST BRANCH CITY/WEST BRANCH SCH/EMV/TIF INCREMENT	160201	160202	868,220
WEST BRANCH CITY AG/WEST BRANCH SCH/TIF INCREMENT	160203	160204	0

## Urban Renewal Area Value by Class - 1/1/2020 for FY 2022

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	167,200	13,952,900	66,573,930	12,756,700	0	-7,408	94,990,302	0	94,990,302
Taxable	140,497	7,870,745	59,916,537	11,481,030	0	-7,408	80,445,614	0	80,445,614
Homestead Credits									49

**TIF Sp. Rev. Fund Cash Balance as of 07-01-2021:** **143,548** **0** **Amount of 07-01-2021 Cash Balance Restricted for LMI**

TIF Revenue: 526,647  
 TIF Sp. Revenue Fund Interest: 1,169  
 Property Tax Replacement Claims 0  
 Asset Sales & Loan Repayments: 0  
**Total Revenue: 527,816**

Rebate Expenditures: 50,704  
 Non-Rebate Expenditures: 569,386  
 Returned to County Treasurer: 0  
**Total Expenditures: 620,090**

**TIF Sp. Rev. Fund Cash Balance as of 06-30-2022:** **51,274** **0** **Amount of 06-30-2022 Cash Balance Restricted for LMI**

## Projects For WEST BRANCH URBAN RENEWAL

### Water Tower #2

Description:	Water System Improvements
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

### Casey's Marketing Co

Description:	TIF Rebate Agreement
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

### Acciona

Description:	Legal Fees and Administrative Costs
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	No

### Downtown East Redevelopment Project

Description:	Downtown Redevelopment Project
	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Classification:	
Physically Complete:	No
Payments Complete:	No

### Cubby Park Improvement

Description:	Park Improvement Project
	Recreational facilities (lake development, parks, ball fields, trails)
Classification:	
Physically Complete:	Yes
Payments Complete:	No

### College St & 2nd St Improvement Project

Description:	Street Improvements
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	Yes

### 15 City's match to College St Bridge & non-participating costs of project (not to exceed \$1,000,000)

Description:	Bridge & street improvements
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

### 16 Water Main Upgrades on ROW included in Urban Renewal Plan (not to exceed \$1,000,000)

Description:	Water Main Improvements
Classification:	Roads, Bridges & Utilities

Physically Complete:	No
Payments Complete:	No

**17 Development agreement with Meadows Development for \$395,000.**

Description:	TIF Rebate Agreement
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

**18 Little Lights development agreement for \$150,000**

Description:	TIF Rebate Agreement
Classification:	Commercial - hotels and conference centers
Physically Complete:	Yes
Payments Complete:	No

**Main St Turn Ln Project**

Description:	Street Improvements
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

**Dawson Plaza Project**

Description:	TIF Rebate Agreement
Classification:	Commercial - office properties
Physically Complete:	No
Payments Complete:	No

**Advantage Development**

Description:	TIF Rebate Agreement
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

**Advantage Rentals**

Description:	TIF Rebate Agreement
Classification:	Commercial - retail
Physically Complete:	No
Payments Complete:	No

**BBCO LLC**

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

**Wapsi Creek Cleanup**

Description:	Park Improvement Project
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	No

Payments Complete:	No
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**Cedar Johnson Rd**

Description:	Street Improvements
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

**East Side Water Mains**

Description:	Water Main Improvements
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

## Debts/Obligations For WEST BRANCH URBAN RENEWAL

### Water Tower #2

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	113,961
Interest:	0
Total:	113,961
Annual Appropriation?:	No
Date Incurred:	06/02/2005
FY of Last Payment:	2023

### Casey's Marketing Co

Debt/Obligation Type:	Rebates
Principal:	552,820
Interest:	0
Total:	552,820
Annual Appropriation?:	Yes
Date Incurred:	05/18/2015
FY of Last Payment:	2038

### Acciona- Judgement Settlement

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	297,000
Interest:	19,305
Total:	316,305
Annual Appropriation?:	No
Date Incurred:	05/04/2014
FY of Last Payment:	2023

### Downtown Reinvestment 2016B

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	310,000
Interest:	25,675
Total:	335,675
Annual Appropriation?:	No
Date Incurred:	06/27/2016
FY of Last Payment:	2026

### Park Improvement 2016A

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	201,150
Interest:	17,460
Total:	218,610
Annual Appropriation?:	No
Date Incurred:	06/27/2016
FY of Last Payment:	2028

### Cubby Park Imp Series 2017

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	1,485,000
Interest:	311,730

Total:	1,796,730
Annual Appropriation?:	No
Date Incurred:	12/05/2017
FY of Last Payment:	2032

### 318 College St & 2nd St Improvements

Debt/Obligation Type:	Internal Loans
Principal:	82,000
Interest:	0
Total:	82,000
Annual Appropriation?:	No
Date Incurred:	11/05/2018
FY of Last Payment:	2021

### 17 Little Lights developer agreement

Debt/Obligation Type:	Rebates
Principal:	150,000
Interest:	0
Total:	150,000
Annual Appropriation?:	Yes
Date Incurred:	04/01/2019
FY of Last Payment:	2031

### 18 KLM developer agreement

Debt/Obligation Type:	Rebates
Principal:	395,000
Interest:	0
Total:	395,000
Annual Appropriation?:	Yes
Date Incurred:	10/01/2018
FY of Last Payment:	2036

## Non-Rebates For WEST BRANCH URBAN RENEWAL

TIF Expenditure Amount:	37,987
Tied To Debt:	Water Tower #2
Tied To Project:	Water Tower #2

TIF Expenditure Amount:	215,823
Tied To Debt:	Acciona- Judgement Settlement
Tied To Project:	Acciona

TIF Expenditure Amount:	82,000
Tied To Debt:	318 College St & 2nd St Improvements
Tied To Project:	College St & 2nd St Improvement Project

TIF Expenditure Amount:	27,523
Tied To Debt:	Park Improvement 2016A
Tied To Project:	Cubby Park Improvement

TIF Expenditure Amount:	56,400
Tied To Debt:	Downtown Reinvestment 2016B
Tied To Project:	Downtown East Redevelopment Project

TIF Expenditure Amount:	149,653
Tied To Debt:	Cubby Park Imp Series 2017
Tied To Project:	Cubby Park Improvement

## Rebates For WEST BRANCH URBAN RENEWAL

### 615 SO DOWNEY ST

TIF Expenditure Amount:	35,704
Rebate Paid To:	CASEY'S GENERAL STORES
Tied To Debt:	Casey's Marketing Co
Tied To Project:	Casey's Marketing Co
Projected Final FY of Rebate:	2038

### 2 EMBER LANE

TIF Expenditure Amount:	15,000
Rebate Paid To:	EMV HOLDINGS
Tied To Debt:	17 Little Lights developer agreement
Tied To Project:	18 Little Lights development agreement for \$150,000
Projected Final FY of Rebate:	2030

## Jobs For WEST BRANCH URBAN RENEWAL

Project:	Water Tower #2
	Acciona Windpower North
Company Name:	America LLC
Date Agreement Began:	07/02/2007
Date Agreement Ends:	06/30/2017
Number of Jobs Created or Retained:	110
Total Annual Wages of Required Jobs:	3,333,616
Total Estimated Private Capital Investment:	11,000,000
Total Estimated Cost of Public Infrastructure:	0

## Income Housing For WEST BRANCH URBAN RENEWAL

Amount of FY 2022 expenditures that provide or aid in the provision of public improvements related to housing and residential development:	0
Lots for low and moderate income housing:	0
Construction of low and moderate income housing:	0
Grants, credits or other direct assistance to low and moderate income families:	0
Payments to a low and moderate income housing fund established by the municipality, including matching funds for any state or federal moneys used for such purposes:	0
Other low and moderate income housing assistance:	0

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Abatement Percentages: P&G Phase 1, FY12-45%, FY13-30%, FY14-15%; P&G Phase 2, FY13-95%, FY14-85%, FY15-75%, FY16-65%, FY17-55%, FY18-45%, FY19-35%, FY20-25%; P&G Phase 3, FY12-95%, FY13-85%, FY14-75%, FY15-65%, FY16-55%, FY17-45%, FY18-35%, FY19-25%;

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Sum of Private Investment Made Within This Urban Renewal Area  
during FY 2022

## ♣ Annual Urban Renewal Report, Fiscal Year 2021 - 2022

### TIF Taxing District Data Collection

Local Government Name:	WEST BRANCH (16G142)
Urban Renewal Area:	WEST BRANCH URBAN RENEWAL (16006)
TIF Taxing District Name:	SPRINGDALE TWP/WEST BRANCH SCH/W BR (ORIG 1988)UR TIF INCREM
TIF Taxing District Inc. Number:	160094
TIF Taxing District Base Year:	1988
FY TIF Revenue First Received:	1997
Subject to a Statutory end date?	No

	UR Designation
Slum	No
Blighted	No
Economic Development	12/1989

### TIF Taxing District Value by Class - 1/1/2020 for FY 2022

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	87,790	0	1,854,550	189,500	0	0	2,131,840	0	2,131,840
Taxable	73,770	0	1,669,095	170,550	0	0	1,913,415	0	1,913,415
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2022	566,189	1,565,651	0	1,565,651	31,901

FY 2022 TIF Revenue Received: 0

### TIF Taxing District Data Collection

Local Government Name:	WEST BRANCH (16G142)
Urban Renewal Area:	WEST BRANCH URBAN RENEWAL (16006)
TIF Taxing District Name:	WEST BRANCH CITY AG/WEST BRANCH SCH/W BR (ORIG 1988) UR TIF INCREM
TIF Taxing District Inc. Number:	160104
TIF Taxing District Base Year:	1988
FY TIF Revenue First Received:	1997
Subject to a Statutory end date?	No

	UR Designation
Slum	No
Blighted	No
Economic Development	12/1989

### TIF Taxing District Value by Class - 1/1/2020 for FY 2022

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	61,890	0	0	0	0	0	61,890	0	61,890
Taxable	52,007	0	0	0	0	0	52,007	0	52,007
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2022	96,406	0	0	0	0

FY 2022 TIF Revenue Received: 0

## ♣ Annual Urban Renewal Report, Fiscal Year 2021 - 2022

### TIF Taxing District Data Collection

Local Government Name:	WEST BRANCH (16G142)
Urban Renewal Area:	WEST BRANCH URBAN RENEWAL (16006)
TIF Taxing District Name:	WEST BRANCH CITY AG/WEST BRANCH SCH/W BR (AMEND 1993) UR TIF INCREM
TIF Taxing District Inc. Number:	160106
TIF Taxing District Base Year:	1993
FY TIF Revenue First Received:	1997
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	08/1994

### TIF Taxing District Value by Class - 1/1/2020 for FY 2022

	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 2022	9,215	0	0	0	0

FY 2022 TIF Revenue Received: 0

### TIF Taxing District Data Collection

Local Government Name:	WEST BRANCH (16G142)
Urban Renewal Area:	WEST BRANCH URBAN RENEWAL (16006)
TIF Taxing District Name:	WEST BRANCH CITY/WEST BRANCH SCH/W BR (ORIG 1988) UR TIF INCREM
TIF Taxing District Inc. Number:	160108
TIF Taxing District Base Year:	1988
FY TIF Revenue First Received:	1997
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	12/1989

### TIF Taxing District Value by Class - 1/1/2020 for FY 2022

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	10,162,650	3,334,030	0	0	13,496,680	0	13,496,680
Taxable	0	0	9,146,385	3,000,627	0	0	12,147,012	0	12,147,012
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2022	2,423,638	11,073,042	2,434,097	8,638,945	239,816

FY 2022 TIF Revenue Received: 66,642

## ♣ Annual Urban Renewal Report, Fiscal Year 2021 - 2022

### TIF Taxing District Data Collection

Local Government Name: WEST BRANCH (16G142)  
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL (16006)  
 TIF Taxing District Name: WEST BRANCH CITY/WEST BRANCH SCH/W BR (AMEND 1993) UR TIF INCREM  
 TIF Taxing District Inc. Number: 160110  
 TIF Taxing District Base Year: 1993  
 FY TIF Revenue First Received: 1997  
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	08/1994

### TIF Taxing District Value by Class - 1/1/2020 for FY 2022

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	13,790,080	1,089,560	1,134,210	0	-7,408	17,553,422	0	17,553,422
Taxable	0	7,778,900	980,604	1,020,789	0	-7,408	10,817,098	0	10,817,098
Homestead Credits									49

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2022	2,761,105	10,817,098	2,432,435	8,384,663	232,757

FY 2022 TIF Revenue Received: 66,393

### TIF Taxing District Data Collection

Local Government Name: WEST BRANCH (16G142)  
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL (16006)  
 TIF Taxing District Name: WEST BRANCH CITY/WEST BRANCH SCH/W BR (Amend 2002) UR TIF INCREM  
 TIF Taxing District Inc. Number: 160148  
 TIF Taxing District Base Year: 2001  
 FY TIF Revenue First Received: 2002  
 Subject to a Statutory end date? Yes  
 Fiscal year this TIF Taxing District statutorily ends: 2022

UR Designation	
Slum	No
Blighted	No
Economic Development	11/2002

### TIF Taxing District Value by Class - 1/1/2020 for FY 2022

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	50,717,670	8,098,960	0	0	58,816,630	0	58,816,630
Taxable	0	0	45,645,903	7,289,064	0	0	52,934,967	0	52,934,967
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2022	43,410	52,934,967	11,903,462	41,031,505	1,139,027

FY 2022 TIF Revenue Received: 325,902

## ♣ Annual Urban Renewal Report, Fiscal Year 2021 - 2022

### TIF Taxing District Data Collection

Local Government Name: WEST BRANCH (16G142)  
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL (16006)  
 TIF Taxing District Name: WEST BRANCH CITY/WEST BRANCH SCH/CASEY/TIF INCREM  
 TIF Taxing District Inc. Number: 160196  
 TIF Taxing District Base Year: 2016  
 FY TIF Revenue First Received:  
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

### TIF Taxing District Value by Class - 1/1/2020 for FY 2022

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	1,505,770	0	0	0	1,505,770	0	1,505,770
Taxable	0	0	1,355,193	0	0	0	1,355,193	0	1,355,193
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2022	253,160	1,252,610	1,252,610	0	0

FY 2022 TIF Revenue Received: 34,772

### TIF Taxing District Data Collection

Local Government Name: WEST BRANCH (16G142)  
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL (16006)  
 TIF Taxing District Name: WEST BRANCH CITY/WEST BRANCH SCH/(AMEND 2019) UR /TIF INCREMENT  
 TIF Taxing District Inc. Number: 160200  
 TIF Taxing District Base Year: 2019  
 FY TIF Revenue First Received:  
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

### TIF Taxing District Value by Class - 1/1/2020 for FY 2022

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	162,820	252,020	0	0	0	414,840	0	414,840
Taxable	0	91,845	226,818	0	0	0	318,663	0	318,663
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2022	64,010	318,663	318,663	0	0

FY 2022 TIF Revenue Received: 8,836

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### TIF Taxing District Data Collection

Local Government Name: WEST BRANCH (16G142)  
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL (16006)  
 TIF Taxing District Name: WEST BRANCH CITY/WEST BRANCH SCH/EMV/TIF INCREMENT  
 TIF Taxing District Inc. Number: 160202  
 TIF Taxing District Base Year: 2019  
 FY TIF Revenue First Received:  
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

### TIF Taxing District Value by Class - 1/1/2020 for FY 2022

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	991,710	0	0	0	991,710	0	991,710
Taxable	0	0	892,539	0	0	0	892,539	0	892,539
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2022	123,490	868,220	868,220	0	0

FY 2022 TIF Revenue Received: 24,102

### TIF Taxing District Data Collection

Local Government Name: WEST BRANCH (16G142)  
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL (16006)  
 TIF Taxing District Name: WEST BRANCH CITY AG/WEST BRANCH SCH/TIF INCREMENT  
 TIF Taxing District Inc. Number: 160204  
 TIF Taxing District Base Year: 2019  
 FY TIF Revenue First Received:  
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

### TIF Taxing District Value by Class - 1/1/2020 for FY 2022

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	17,520	0	0	0	0	0	17,520	0	17,520
Taxable	14,720	0	0	0	0	0	14,720	0	14,720
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2022	17,520	0	0	0	0

FY 2022 TIF Revenue Received: 0