

Liberty – Greene Fire Protection Territory Expansion

FEBRUARY 12TH, 2025

PUBLIC HEARING #1



Cender|Dalton
Municipal Advisors

Legal Process

- Statutory Requirements
 - » 3 Public Meetings
 - » Adoption Meeting
 - » Budget, Levy, Rate
 - » Impacts (Taxpayer and overlapping units)
- Identical Ordinances for participating units
- Creation of Equipment Replacement Fund

Discussion Topics for Today



Units



Structure



Budget



Tax Rate



Funds



Impacts

Units Joining

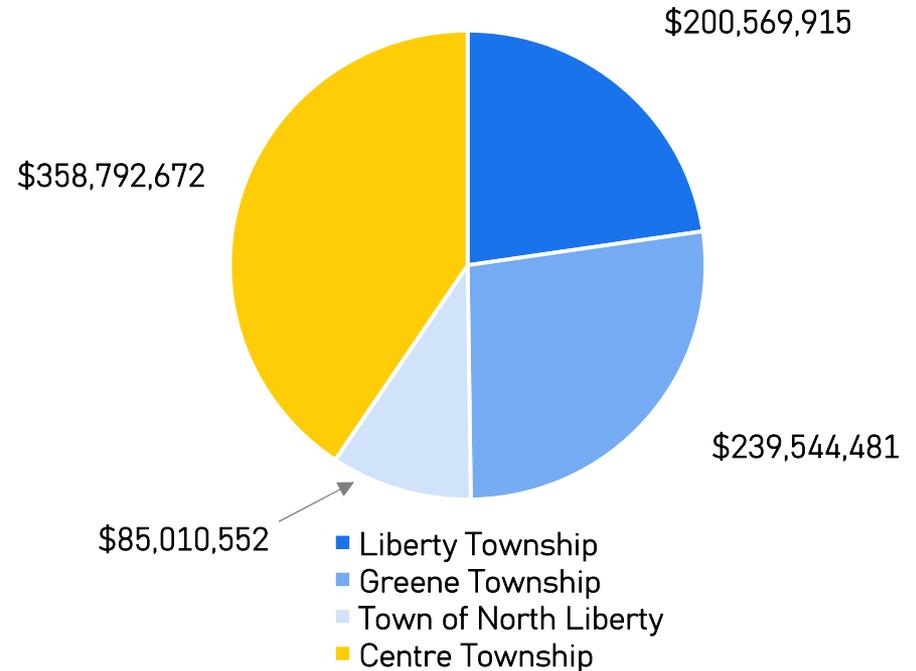
Liberty – Greene Fire Protection Territory

- Liberty Township
- Greene Township
- Town of North Liberty

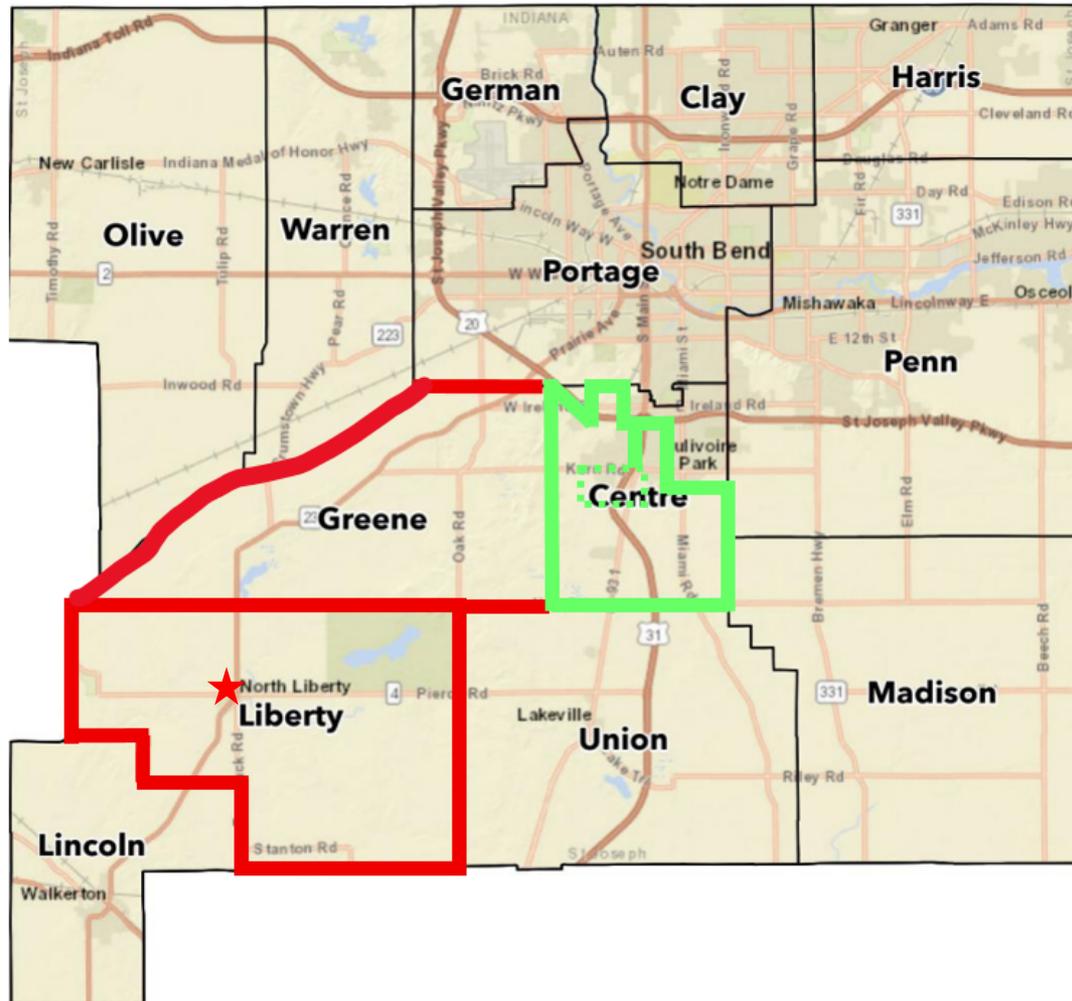
Centre Township

- Centre Township Fire Department

2026 Assessed Value



Map of New Territory



- Key
- Current Boundaries
 - Proposed Expansion Area

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Why a Fire Protection Territory?

- Increasing cost of equipment, apparatus and overall running expenses
- Improved Fire & EMS coverage
- Financial stability & predictable funding
- Improved staffing & recruitment
- Standardized training & operations

Structure of Fire Protection Territory

Liberty Township Station

- 5 Firefighters/EMS full time per shift
- 1 part-time on call per shift
- 3 shifts
- 1 Fire Chief
- 1 Operations Chief
- 1 EMS Chief
- 1 Territory Clerk

Centre Township Station

- 5 Firefighters/EMS full time per shift
- 1 Battalion Chief per shift
- 3 shifts

Budget Breakdown

	2027 Projected Budget	2028 Projected Budget	2029 Projected Budget
Personal Services			
Compensation	\$ 3,252,720	\$ 3,350,302	\$ 3,450,811
Employee Benefits	<u>1,184,906</u>	<u>1,220,453</u>	<u>1,257,067</u>
Total Personal Services	<u>\$ 4,437,626</u>	<u>\$ 4,570,755</u>	<u>\$ 4,707,878</u>
Supplies			
Operating Supplies	\$ 50,000	\$ 51,500	\$ 53,045
ALS Supplies	150,000	154,500	159,135
Repair and Maintenance	<u>28,000</u>	<u>28,840</u>	<u>29,705</u>
Total Supplies	<u>\$ 228,000</u>	<u>\$ 234,840</u>	<u>\$ 241,885</u>
Services and Charges			
Insurance	\$ 150,000	\$ 154,500	\$ 159,135
ALS Services	300,000	309,000	318,270
Repairs & Maintenance	174,000	179,220	184,597
Other Services & Charges	<u>973,023</u>	<u>1,002,214</u>	<u>1,032,280</u>
Total Services and Charges	<u>\$ 1,597,023</u>	<u>\$ 1,644,934</u>	<u>\$ 1,694,282</u>
Capital Outlays			
Fire Equipment/Capital	<u>\$ 150,000</u>	<u>\$ 154,500</u>	<u>\$ 159,135</u>
Total Capital Outlays	<u>\$ 150,000</u>	<u>\$ 154,500</u>	<u>\$ 159,135</u>
Total Operating Budget	<u>\$ 6,412,649</u>	<u>\$ 6,605,029</u>	<u>\$ 6,803,179</u>

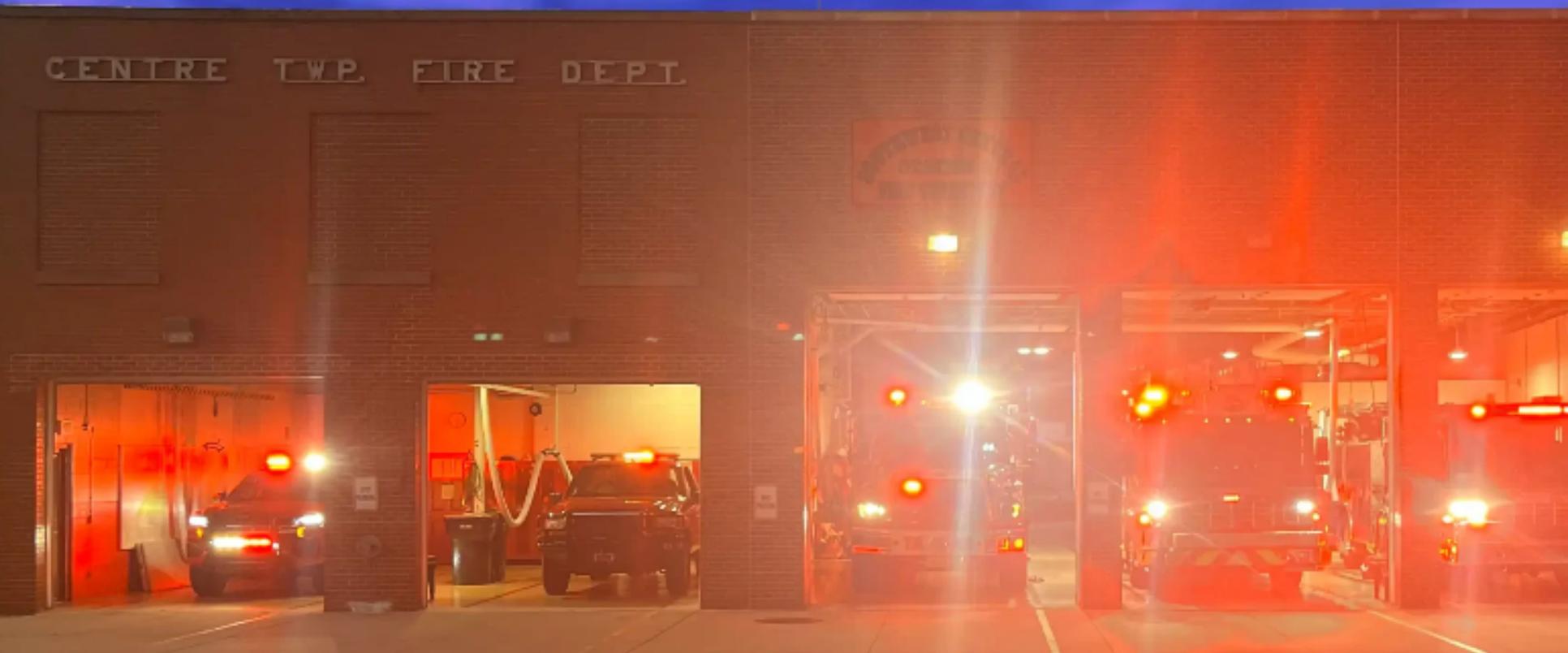
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Projected Operating Budget, Levy & Rate

- The budget will determine the amount of levy needed to operate the fire territory
- The levy can only grow by the state-mandated growth quotient
- The tax rate will be based on levy and assessed value of the fire territory
 - Must factor in circuit breaker tax caps – limit how much is collected in property tax revenue

Year	Budget	Levy	Projected Tax Rate
2027	\$ 6,412,649	\$ 6,094,053	\$ 0.6694
2028	\$ 6,605,029	\$ 6,286,433	\$ 0.6704
2029	\$ 6,803,179	\$ 6,484,584	\$ 0.6714

Impacts of Fire Protection Territory



Circuit Breaker Impact

- Circuit Breaker (CB) limits the amount of property taxes that can be collected from an individual parcel by a percentage of gross AV.
- There are 3 buckets that a given parcel can fall under:
 - 1% - homestead properties
 - 2% - non-homestead residential properties (second homes, apartment complexes, condo's), agricultural land, and long-term care facilities
 - 3% - Commercial/industrial and personal property
- Also, factor in:
 - Up to \$300 or 10% credit from SEA 1.

Circuit Breaker Impact

Estimated Circuit Breaker With Proposed Fire Protection Territory

<u>Taxing Unit</u>	<u>County</u>	<u>Library</u>	<u>Schools</u>	<u>Special District</u>	<u>Township</u>	<u>Town</u>	<u>Total</u>
Liberty Township	\$ 20,464	\$ 8,813	\$ 31,311	\$ 1,332	\$ 12,175	\$ -	\$ 74,094
Greene Township	170	73	301	11	88	-	642
Centre Township	18,303	7,882	37,375	1,191	15,838	-	80,589
Town of North Liberty	33,612	14,474	2,187	2,187	19,996	69,512	191,209
Total	\$ 72,549	\$ 31,242	\$ 4,721	\$ 4,721	\$ 48,097	\$ 69,512	\$ 346,534

Estimated Circuit Breaker Without Proposed Fire Protection Territory

<u>Taxing Unit</u>	<u>County</u>	<u>Library</u>	<u>Schools</u>	<u>Special District</u>	<u>Township</u>	<u>Town</u>	<u>Total</u>
Liberty Township	\$ 27,117	\$ 11,678	\$ 41,490	\$ 1,765	\$ 20,728	\$ -	\$ 102,777
Greene Township	8,115	3,495	14,383	528	9,699	-	36,220
Centre Township	30,204	13,007	61,678	1,966	30,121	-	136,975
Town of North Liberty	36,431	15,689	55,741	2,371	23,621	90,344	224,197
Total	\$ 101,868	\$ 43,868	\$ 173,291	\$ 6,629	\$ 84,170	\$ 90,344	\$ 500,170

Increase in Circuit Breaker Credits:	\$ 29,319	\$ 12,626	\$ 52,878	\$ 1,908	\$ 36,073	\$ 20,832	\$ 153,636
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Notes:

- Circuit breaker impact is based on taxing districts that will have an impact from the creation of the new fire territory.
- Units may experience additional circuit breaker if they tax outside of the new fire territory area.

Tax Impact on 1% Homestead Properties - 2027

Liberty Township

Gross AV	Standard Deduction	Supplemental Homestead Deduction	Net AV	2027 Gross Tax Rate	Gross Tax Liability	Property Tax Relief Credit	Net Tax Liability	Property Tax Cap (1%)	Net Property Taxes Due	Net Change in Property Tax Rate	Net Change in Annual Property Taxes
\$ 100,000	\$ (40,000)	\$ (35,000)	\$ 25,000	\$ 2.5640	\$ 641	\$ (65)	\$ 576	\$ 1,000	\$ 576	\$ 0.4108	\$ 102.69
150,000	(40,000)	(69,000)	41,000	2.5640	1,051	(106)	945	1,500	945	0.4108	168.41
200,000	(40,000)	(92,000)	68,000	2.5640	1,743	(176)	1,567	2,000	1,567	0.4108	279.31
250,000	(40,000)	(115,000)	95,000	2.5640	2,436	(246)	2,189	2,500	2,189	0.4108	390.22
300,000	(40,000)	(138,000)	122,000	2.5640	3,128	(316)	2,812	3,000	2,812	0.4108	501.12
350,000	(40,000)	(161,000)	149,000	2.5640	3,820	(386)	3,434	3,500	3,434	0.4108	612.03
400,000	(40,000)	(184,000)	176,000	2.5640	4,513	(456)	4,056	4,000	4,000	0.4108	no change
450,000	(40,000)	(207,000)	203,000	2.5640	5,205	(526)	4,678	4,500	4,500	0.4108	no change

Greene Township

Gross AV	Standard Deduction	Supplemental Homestead Deduction	Net AV	2027 Gross Tax Rate	Gross Tax Liability	Property Tax Relief Credit	Net Tax Liability	Property Tax Cap (1%)	Net Property Taxes Due	Net Change in Property Tax Rate	Net Change in Annual Property Taxes
\$ 100,000	\$ (40,000)	\$ (35,000)	\$ 25,000	\$ 2.6629	\$ 666	\$ (67)	\$ 598	\$ 1,000	\$ 598	\$ 0.4108	\$ 102.70
150,000	(40,000)	(69,000)	41,000	2.6629	1,092	(110)	981	1,500	981	0.4108	168.43
200,000	(40,000)	(92,000)	68,000	2.6629	1,811	(183)	1,628	2,000	1,628	0.4108	279.34
250,000	(40,000)	(115,000)	95,000	2.6629	2,530	(256)	2,274	2,500	2,274	0.4108	390.26
300,000	(40,000)	(138,000)	122,000	2.6629	3,249	(329)	2,920	3,000	2,920	0.4108	501.18
350,000	(40,000)	(161,000)	149,000	2.6629	3,968	(401)	3,566	3,500	3,500	0.4108	no change
400,000	(40,000)	(184,000)	176,000	2.6629	4,687	(474)	4,213	4,000	4,000	0.4108	no change
450,000	(40,000)	(207,000)	203,000	2.6629	5,406	(547)	4,859	4,500	4,500	0.4108	no change

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Tax Impact on 1% Homestead Properties – 2027 cont.

Centre Township

Gross AV	Standard Deduction	Supplemental Homestead Deduction	Net AV	2027 Gross Tax Rate	Gross Tax Liability	Property Tax Relief Credit	Net Tax Liability	Property Tax Cap (1%)	Net Property Taxes Due	Net Change in Property Tax Rate	Net Change in Annual Property Taxes
\$ 100,000	\$ (40,000)	\$ (35,000)	\$ 25,000	\$ 2.8177	\$ 704	\$ (71)	\$ 633	\$ 1,000	\$ 633	\$ 0.1992	\$ 49.80
150,000	(40,000)	(69,000)	41,000	2.8177	1,155	(117)	1,038	1,500	1,038	0.1992	81.67
200,000	(40,000)	(92,000)	68,000	2.8177	1,916	(194)	1,722	2,000	1,722	0.1992	135.46
250,000	(40,000)	(115,000)	95,000	2.8177	2,677	(271)	2,406	2,500	2,406	0.1992	189.24
300,000	(40,000)	(138,000)	122,000	2.8177	3,438	(348)	3,090	3,000	3,000	0.1992	no change
350,000	(40,000)	(161,000)	149,000	2.8177	4,198	(425)	3,774	3,500	3,500	0.1992	no change
400,000	(40,000)	(184,000)	176,000	2.8177	4,959	(502)	4,458	4,000	4,000	0.1992	no change
450,000	(40,000)	(207,000)	203,000	2.8177	5,720	(578)	5,141	4,500	4,500	0.1992	no change

Town of North Liberty

Gross AV	Standard Deduction	Supplemental Homestead Deduction	Net AV	2027 Gross Tax Rate	Gross Tax Liability	Property Tax Relief Credit	Net Tax Liability	Property Tax Cap (1%)	Net Property Taxes Due	Net Change in Property Tax Rate	Net Change in Annual Property Taxes
\$ 100,000	\$ (40,000)	\$ (35,000)	\$ 25,000	\$ 3.7939	\$ 948	\$ (96)	\$ 853	\$ 1,000	\$ 853	\$ 0.4108	\$ 102.70
150,000	(40,000)	(69,000)	41,000	3.7939	1,555	(157)	1,398	1,500	1,398	0.4108	168.43
200,000	(40,000)	(92,000)	68,000	3.7939	2,580	(261)	2,319	2,000	2,000	0.4108	no change
250,000	(40,000)	(115,000)	95,000	3.7939	3,604	(364)	3,240	2,500	2,500	0.4108	no change
300,000	(40,000)	(138,000)	122,000	3.7939	4,629	(468)	4,160	3,000	3,000	0.4108	no change
350,000	(40,000)	(161,000)	149,000	3.7939	5,653	(572)	5,081	3,500	3,500	0.4108	no change
400,000	(40,000)	(184,000)	176,000	3.7939	6,677	(675)	6,002	4,000	4,000	0.4108	no change
450,000	(40,000)	(207,000)	203,000	3.7939	7,702	(779)	6,923	4,500	4,500	0.4108	no change

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Tax Impact on 2% Farm/Rental Properties - 2027

Liberty Township

Gross AV	New Deduction	Net AV	2027 Gross Tax Rate	Gross Tax Liability	Property Tax Relief Credit	Net Tax Liability	Property Tax Cap (2%)	Net Property Taxes Due	Net Change in Property Tax Rate	Net Change in Annual Property Taxes
\$ 100,000	\$ (12,000)	\$ 88,000	\$ 2.5640	\$ 2,256	\$ (228)	\$ 2,028	\$ 2,000	\$ 2,000	\$ 0.4108	no change
150,000	(18,000)	132,000	2.5640	3,384	(342)	3,042	3,000	3,000	0.4108	no change
200,000	(24,000)	176,000	2.5640	4,513	(456)	4,056	4,000	4,000	0.4108	no change
250,000	(30,000)	220,000	2.5640	5,641	(570)	5,070	5,000	5,000	0.4108	no change
300,000	(36,000)	264,000	2.5640	6,769	(685)	6,084	6,000	6,000	0.4108	no change
350,000	(42,000)	308,000	2.5640	7,897	(799)	7,098	7,000	7,000	0.4108	no change
400,000	(48,000)	352,000	2.5640	9,025	(913)	8,112	8,000	8,000	0.4108	no change
450,000	(54,000)	396,000	2.5640	10,153	(1,027)	9,126	9,000	9,000	0.4108	no change

Greene Township

Gross AV	New Deduction	Net AV	2027 Gross Tax Rate	Gross Tax Liability	Property Tax Relief Credit	Net Tax Liability	Property Tax Cap (2%)	Net Property Taxes Due	Net Change in Property Tax Rate	Net Change in Annual Property Taxes
\$ 100,000	\$ (12,000)	\$ 88,000	\$ 2.6629	\$ 2,343	\$ (237)	\$ 2,106	\$ 2,000	\$ 2,000	\$ 0.4108	no change
150,000	(18,000)	132,000	2.6629	3,515	(355)	3,160	3,000	3,000	0.4108	no change
200,000	(24,000)	176,000	2.6629	4,687	(474)	4,213	4,000	4,000	0.4108	no change
250,000	(30,000)	220,000	2.6629	5,858	(592)	5,266	5,000	5,000	0.4108	no change
300,000	(36,000)	264,000	2.6629	7,030	(711)	6,319	6,000	6,000	0.4108	no change
350,000	(42,000)	308,000	2.6629	8,202	(829)	7,372	7,000	7,000	0.4108	no change
400,000	(48,000)	352,000	2.6629	9,373	(948)	8,425	8,000	8,000	0.4108	no change
450,000	(54,000)	396,000	2.6629	10,545	(1,066)	9,479	9,000	9,000	0.4108	no change

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Tax Impact on 2% Farm/Rental Properties – 2027 cont.

Centre Township

Gross AV	New Deduction	Net AV	2027 Gross Tax Rate	Gross Tax Liability	Property Tax Relief Credit	Net Tax Liability	Property Tax Cap (2%)	Net Property Taxes Due	Net Change in Property Tax Rate	Net Change in Annual Property Taxes
\$ 100,000	\$ (12,000)	\$ 88,000	\$ 2.8177	\$ 2,480	\$ (251)	\$ 2,229	\$ 2,000	\$ 2,000	\$ 0.1992	no change
150,000	(18,000)	132,000	2.8177	3,719	(376)	3,343	3,000	3,000	0.1992	no change
200,000	(24,000)	176,000	2.8177	4,959	(502)	4,458	4,000	4,000	0.1992	no change
250,000	(30,000)	220,000	2.8177	6,199	(627)	5,572	5,000	5,000	0.1992	no change
300,000	(36,000)	264,000	2.8177	7,439	(752)	6,686	6,000	6,000	0.1992	no change
350,000	(42,000)	308,000	2.8177	8,678	(878)	7,801	7,000	7,000	0.1992	no change
400,000	(48,000)	352,000	2.8177	9,918	(1,003)	8,915	8,000	8,000	0.1992	no change
450,000	(54,000)	396,000	2.8177	11,158	(1,128)	10,030	9,000	9,000	0.1992	no change

Town of North Liberty

Gross AV	New Deduction	Net AV	2027 Gross Tax Rate	Gross Tax Liability	Property Tax Relief Credit	Net Tax Liability	Property Tax Cap (2%)	Net Property Taxes Due	Net Change in Property Tax Rate	Net Change in Annual Property Taxes
\$ 100,000	\$ (12,000)	\$ 88,000	\$ 3.7939	\$ 3,339	\$ (338)	\$ 3,001	\$ 2,000	\$ 2,000	\$ 0.4108	no change
150,000	(18,000)	132,000	3.7939	5,008	(506)	4,501	3,000	3,000	0.4108	no change
200,000	(24,000)	176,000	3.7939	6,677	(675)	6,002	4,000	4,000	0.4108	no change
250,000	(30,000)	220,000	3.7939	8,346	(844)	7,502	5,000	5,000	0.4108	no change
300,000	(36,000)	264,000	3.7939	10,016	(1,013)	9,003	6,000	6,000	0.4108	no change
350,000	(42,000)	308,000	3.7939	11,685	(1,182)	10,503	7,000	7,000	0.4108	no change
400,000	(48,000)	352,000	3.7939	13,354	(1,351)	12,004	8,000	8,000	0.4108	no change
450,000	(54,000)	396,000	3.7939	15,024	(1,519)	13,504	9,000	9,000	0.4108	no change

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Tax Impact on 3% Commercial Properties - 2027

Liberty Township

Gross AV	Deduction	Net AV	2027 Gross Tax Rate	Gross Tax Liability	Property Tax Relief Credit	Net Tax Liability	Property Tax Cap (3%)	Net Property Taxes Due	Net Change in Property Tax Rate	Net Change in Annual Property Taxes
\$ 100,000	\$ -	\$ 100,000	\$ 2.5640	\$ 2,564	\$ (259)	\$ 2,305	\$ 3,000	\$ 2,305	\$ 0.4108	\$ 410.76
150,000	-	150,000	2.5640	3,846	(389)	3,457	4,500	3,457	0.4108	616.13
200,000	-	200,000	2.5640	5,128	(519)	4,609	6,000	4,609	0.4108	821.51
250,000	-	250,000	2.5640	6,410	(648)	5,762	7,500	5,762	0.4108	1,026.89
300,000	-	300,000	2.5640	7,692	(778)	6,914	9,000	6,914	0.4108	1,232.27
350,000	-	350,000	2.5640	8,974	(908)	8,066	10,500	8,066	0.4108	1,437.65
400,000	-	400,000	2.5640	10,256	(1,037)	9,219	12,000	9,219	0.4108	1,643.02
450,000	-	450,000	2.5640	11,538	(1,167)	10,371	13,500	10,371	0.4108	1,848.40

Greene Township

Gross AV	Deduction	Net AV	2027 Gross Tax Rate	Gross Tax Liability	Property Tax Relief Credit	Net Tax Liability	Property Tax Cap (3%)	Net Property Taxes Due	Net Change in Property Tax Rate	Net Change in Annual Property Taxes
\$ 100,000	\$ -	\$ 100,000	\$ 2.6629	\$ 2,663	\$ (269)	\$ 2,394	\$ 3,000	\$ 2,394	\$ 0.4108	\$ 410.80
150,000	-	150,000	2.6629	3,994	(404)	3,590	4,500	3,590	0.4108	616.20
200,000	-	200,000	2.6629	5,326	(539)	4,787	6,000	4,787	0.4108	821.60
250,000	-	250,000	2.6629	6,657	(673)	5,984	7,500	5,984	0.4108	1,027.00
300,000	-	300,000	2.6629	7,989	(808)	7,181	9,000	7,181	0.4108	1,232.40
350,000	-	350,000	2.6629	9,320	(943)	8,377	10,500	8,377	0.4108	1,437.80
400,000	-	400,000	2.6629	10,651	(1,077)	9,574	12,000	9,574	0.4108	1,643.20
450,000	-	450,000	2.6629	11,983	(1,212)	10,771	13,500	10,771	0.4108	1,848.60

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Tax Impact on 3% Commercial Properties – 2027 cont.

Centre Township

Gross AV	Deduction	Net AV	2027 Gross Tax Rate	Gross Tax Liability	Property Tax Relief Credit	Net Tax Liability	Property Tax Cap (3%)	Net Property Taxes Due	Net Change in Property Tax Rate	Net Change in Annual Property Taxes
\$ 100,000	\$ -	\$ 100,000	\$ 2.8177	\$ 2,818	\$ (285)	\$ 2,533	\$ 3,000	\$ 2,533	\$ 0.1992	\$ 199.20
150,000	-	150,000	2.8177	4,226	(427)	3,799	4,500	3,799	0.1992	298.80
200,000	-	200,000	2.8177	5,635	(570)	5,065	6,000	5,065	0.1992	398.40
250,000	-	250,000	2.8177	7,044	(712)	6,332	7,500	6,332	0.1992	498.00
300,000	-	300,000	2.8177	8,453	(855)	7,598	9,000	7,598	0.1992	597.60
350,000	-	350,000	2.8177	9,862	(997)	8,864	10,500	8,864	0.1992	697.20
400,000	-	400,000	2.8177	11,271	(1,140)	10,131	12,000	10,131	0.1992	796.80
450,000	-	450,000	2.8177	12,679	(1,282)	11,397	13,500	11,397	0.1992	896.40

Town of North Liberty

Gross AV	Deduction	Net AV	2027 Gross Tax Rate	Gross Tax Liability	Property Tax Relief Credit	Net Tax Liability	Property Tax Cap (3%)	Net Property Taxes Due	Net Change in Property Tax Rate	Net Change in Annual Property Taxes
\$ 100,000	\$ -	\$ 100,000	\$ 3.7939	\$ 3,794	\$ (384)	\$ 3,410	\$ 3,000	\$ 3,000	\$ 0.4108	no change
150,000	-	150,000	3.7939	5,691	(576)	5,115	4,500	4,500	0.4108	no change
200,000	-	200,000	3.7939	7,588	(767)	6,820	6,000	6,000	0.4108	no change
250,000	-	250,000	3.7939	9,485	(959)	8,525	7,500	7,500	0.4108	no change
300,000	-	300,000	3.7939	11,382	(1,151)	10,231	9,000	9,000	0.4108	no change
350,000	-	350,000	3.7939	13,278	(1,343)	11,936	10,500	10,500	0.4108	no change
400,000	-	400,000	3.7939	15,175	(1,535)	13,641	12,000	12,000	0.4108	no change
450,000	-	450,000	3.7939	17,072	(1,727)	15,346	13,500	13,500	0.4108	no change

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