



**North Liberty City Council
FY 25 Budget
Special Session
January 16, 2024**



City Council
January 16, 2024
Special Session
Council Chambers
3 Quail Creek Circle
5:30 p.m.

1. Call to order
2. Roll call
3. Approval of the Agenda
4. General Fund
 - a. General Fund Revenues
 - b. Public Safety
 - c. Culture and Recreation
 - d. Public Works
 - e. Community and Economic Development
 - f. General Government
5. Road Use Tax Budget
6. Water Budget
7. Wastewater Budget
8. Storm Water Budget
9. Final Questions and Wrap Up

January 16 Meeting Objective: Review and discuss department budgets and minor capital projects within the General, Utilities and Road Use Tax Funds.

2nd Budget Meeting Objective (January 23): Review modifications made to department budgets, discuss and gain consensus on capital projects; resolve any other outstanding budgetary issues.



To **North Liberty Mayor & City Council**
CC **North Liberty Management Team**
From **Ryan Heiar, City Administrator**
Date **January 12, 2023**
Re **FY25 Budget – Budget Session #1**

At Tuesday's budget session, I will present the proposed operating budget for FY25. The session will begin at 5:30P.M. and our management team will be in attendance to address questions and provide additional information respective to their department's proposed budget. A second budget session is planned, in conjunction with the January 23 City Council meeting (6pm start time), where we will discuss capital projects for FY25 and review the proposed CIP for fiscal years 25-29.

The following pages provide a detailed look at the FY25 operating budget, a recap of the FY24 budget, the actual expenditures and revenues for FY23 and a high-level projection through FY29. In addition to the numbers, the following pages provide notes in areas where significant changes occur, or further explanation is needed. These pages will be the basis of our conversation on Tuesday.

Below are highlights of the proposed FY25 budget:

General Fund Revenues

North Liberty's taxable value grew by 6.75% this year, which is over 3% higher than last year's taxable value growth of 3.5%. Factors that contribute to the City's taxable valuation include growth in new construction, the state calculated residential rollback, which dropped by more than 8% this year, and reassessments of existing property, some of which were very significant. As a result of the new property tax legislation, the 6.75% increase in taxable valuation compressed the \$8.10 levy to \$7.86, a \$275k reduction in potential revenues. However, the insurance levy, a tool not previously used by the City, is able to make up for that difference.

In total, general fund revenues increased by 5.36% or \$950k. Although additional revenue is significant, it was challenging to bring forward a balanced budget. Costs for materials and supplies have leveled out but still remain higher post COVID and insurance costs continue to increase. Workforce, which makes up the majority of our operating budget, is a significant cost. After the first round of budget requests, I challenged our team to find revenues or reduce expenses by a total of nearly \$600k.

Our team made great effort in scanning the budget line by line. In the end, we found 119k in new revenues and reduced expenses by \$449K. As a result, the general fund budget presented to you includes a \$35k surplus.

In September, I reported to the City Council that despite the new tax legislation, the city should be able to use other levies not previously used and/or eliminated by the new law, to make up for the loss in potential revenue. That statement holds true for FY25; however, it may not be accurate for future years. In short, the City has nearly maximized the use of those levies. And while additional funding may be available, it most likely will not be near enough to make up for the compression of the general fund levies over the next few years.

Staffing

The FY25 budget includes the following staffing updates:

- **POLICE:** Chief Venenga is proposing to delay filling an open position that was created because of a retirement, in exchange for the purchase of automated license plate reader technology known as Flock. Attached to this memo is additional information about this technology, including a case study from the City of Altoona. The Chief believes this system will help offset officers' time in certain investigations. The budgeted cost for the Flock system is \$44k and is an annual expense. In addition, the Animal Control Officer that was budgeted for 50% (a midyear start) in FY24, will now be budgeted for at 100%.
- **FIRE:** Chief Platz is proposing to move the Fire Marshall position from $\frac{3}{4}$ -time to full time in January of 2025. Further, the budget increases part-time employee funding by \$90k, providing for an additional (on average) 100 hours of coverage each week. These additions will advance the department's staffing plan and help ease the pressure of the administrative staff, most notably the Fire Chief.
- **PARKS:** The laborer position funded at 50% in FY24 will be funded at 100% in the coming year.
- **COMMUNICATIONS/EVENTS:** The Event Assistant position that was funded at 50% in FY24 will be funded at 100% in FY25.
- **IT:** The Desktop Technician position that was funded at 50% in FY24 will be funded at 100% in FY25.
- **ADMINISTRATION:** I am recommending the addition of a Finance Officer to the administration team. City Clerk Mulcahey and I have been contemplating this position for the last couple of years. In that time, we have visited with other growing communities about their structure and have developed a position description. This position would further assist the team with internal controls - an issue identified each year in the audit - and help manage our growing municipal budget of nearly \$80 million. This position is proposed to start July 1 and would be supported with general fund, utilities and Road Use tax dollars.

Hotel/Motel Tax

We continue to see a steady climb in hotel/motel revenues since bouncing back after COVID. In FY23, the City collected over \$93k and FY24 collections are on track to exceed \$100k. The City distributes 25% of annual revenues to Think Iowa City (CVB), while the remaining funds are used for marketing activities, community attraction, and parks and recreation projects. Since 100% of the franchise fees are allocated to park projects, staff is recommending that H/M funds be prioritized for community center projects. Further discussion about this fund and potential projects will take place at the January 23 budget session.

Franchise Fees

Nearly half a million dollars was collected in franchise fees in FY23. With the implementation of a 1% increase starting in March 2024, going from 2% to 3%, collections in FY24 are projected to be over \$500k and approach \$700k in FY25. All franchise fee revenue is allocated to park capital projects. The model identifies funding to be allocated to various parks throughout the community in the next five years, with the bulk of the money earmarked for phases 1 and 2 of Centennial Park. As with the Hotel/Motel Fund, the Franchise Fees Fund will also be reviewed in more detail at the January 23 session.

Road Use Tax & Utilities

- The Road Use Tax fund continues to perform well. The current budget year shows a significant deficit, which was planned for, and is a result of the shop remodel project. The fund balance remains strong, and revenues continue to come in ahead of schedule. As shown in the model, the deficit grows in future years and our team will need to reprioritize equipment purchases to maintain a healthy reserve.
- The water and wastewater utilities are also performing well, both showing strong fund balances. For the fifth year in a row, the wastewater utility will not require a rate increase. And for the third year in a row, the water utility will not require a rate increase. While both utilities show future operating deficits, their cash balances are strong, and revenues continue to come in higher than projected. Both utility models show rate increases in the coming years (water proposed in FY26); however, these funds are monitored regularly, and rate increases are proposed only when needed.
- On the other hand, the Storm Water Fund is struggling. The new rate structure update will go into effect in February and will provide significant help. Our team has delayed the FY24 projects until FY25. In addition, in order to allow this fund to recover, I am proposing that a portion of the City's ARPA (federal) money be

used for a couple larger projects in FY25. Those projects can be found on the ARPA model as well as in the CIP. We will discuss those in more detail on January 23.

Tax Rate & Reserve Funds

The proposed tax rate is \$11.38, which is \$0.07 less than FY24’s rate of \$11.45. The rate reduction is specific to debt service because a bond was paid in full in FY24. Please note, the debt service rate is anticipated to jump in FY26 as a new debt service payment comes online.

When comparing a homeowner’s tax liability in FY24 to FY25, there are several factors that need to be identified, in addition to the tax rate. First, assessment statewide went up drastically, in some cases 20% or higher. For example, a home assessed at \$350k in FY24 may now be assessed at \$420,000. On the other hand, the state’s rollback dropped from 54% to 46%, the largest decrease since the inception of the law. When considering the variables, here is how the tax bills compare on a \$350k home:

FY24 City Taxes		FY25 City Taxes	
Increase in Assessed Value	0%	Increase in Assessed Value	20%
Rollback	54.13%	Rollback	46.34%
Tax Rate	\$ 11.45	Tax Rate	\$ 11.38
Taxes Owed	\$ 2,169.26	Taxes Owed	\$ 2,214.87

The projected general fund balance remains strong at 31% or \$5.7 million. The reserve balances in RUT, Water, and wastewater are also robust and the City’s total cash position year ending FY23 was \$32 million.

Final Thoughts

This year was particularly difficult to develop a balanced budget for FY25. While revenue growth in the general fund was solid, the costs of providing the services to our residents continue to grow exponentially. Our team is extremely efficient and offers exceptional programming and essential services that make North Liberty unique. Moreover, those services and programs offer our residents superior quality of life opportunities. As I’ve noted before, quality of life is economic development. The investments we make in our community will continue to drive residential and commercial growth and sustain resident satisfaction.

While this year was challenging, I’m even more worried about future years. We will continue to lose state aid on top of the tax laws ratcheting down the City’s ability to

generate revenue. Costs for equipment and commodities will continue to increase. And as the City grows, so will the need for the organization's workforce.

What won't change is this team's unwavering commitment to work hard, be professional and find solutions. When I asked this team to find nearly \$600k in the first budget draft, I was met with collaboration, determination, and an understanding for the greater good. It was impressive...inspirational, actually. This process is never easy, and I suspect it will continue to get more difficult. But this team always has the right attitude and work ethic to find solutions and provide our residents with the service they have come to expect.

Please do not hesitate to contact me prior to our work session on Tuesday with questions or requests for additional information.

Flock Automated License Plate Readers (ALPRs)

An Overview of the Technology and Strategy Behind its Use in the City of Altoona with Evidence Based Results (December, 2022)

What ALPRs Are: Devices used to capture images of the rear and side of vehicles that are driving in a public roadway or parked in a location open to the public. Those images and associated plate information are stored in a database that can be queried to identify specific vehicles associated with criminal activity or persons who are a safety risk to the public or themselves. This system can only be used for official police business, and is not public information. ALPRs can also be used to give nearly real-time alerts (approximately 22 to 35 seconds typically) to law enforcement if a vehicle of interest is detected.

What ALPRs Are Not: ALPRs ARE NOT Traffic Enforcement Devices, such as speed cameras and red light cameras. Automated traffic citations ARE NOT associated with ALPR usage. ALPRs are set up to purposefully NOT capture driver images, but rather vehicle information. They DO NOT zoom in to see what is inside a vehicle. They DO NOT capture any audio or private conversations. Flock does not list any information related to a registered owner of the vehicle unless there is a warrant, but details of the warrant and person associated with the vehicle are not available through Flock. Information associated with the warrant must be looked up independently by an officer. Vehicle information is not shared with anyone that is not a Flock customer or outside of law enforcement and prosecutorial agencies.

Purpose of ALPR Technology Proof of Concept

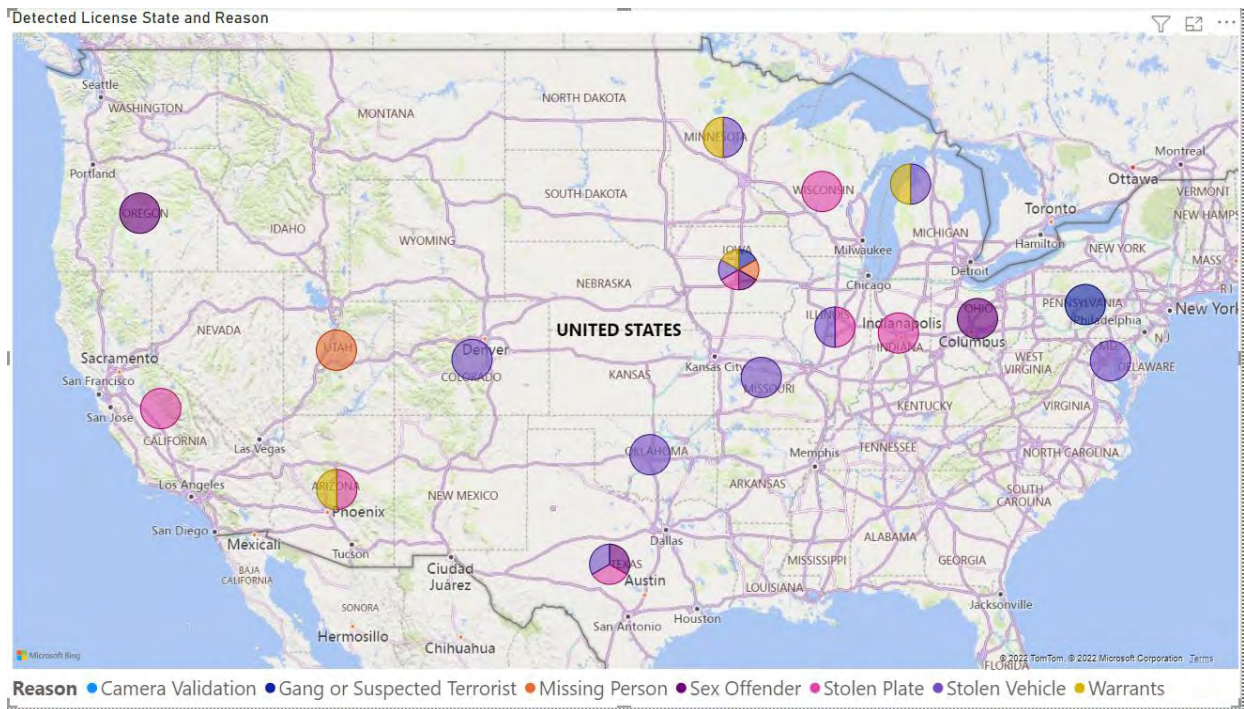
We believed that ALPRs would help to combat a reoccurring issue that is universal amongst most, if not all suburban police departments in the Des Moines Metro area. Most arrests by the Altoona Police Department are of people that do not live in Altoona. For instance, 82% of the total arrests for the last five years were of people that are not Altoona residents. These are only the suspects that we could identify. There is no doubt that number would be higher if we were able to identify non-local suspects more effectively at a higher rate.

Identifying suspects associated with criminal activity is difficult when officers are not familiar with the overwhelming majority of our suspects, whom live elsewhere. This is not due to profiling or favoring suspects from Altoona. This is because most reported offenses are being

perpetrated by persons from outside of Altoona. Altoona specifically is right off of Interstate 80 and highway 65, and adjacent to the East Side of Des Moines. 40% of all Altoona arrests in the past five years were Des Moines residents, and 12% were specifically from area code 50317, or the east side of Des Moines.

Altoona is also a regional destination with attractions such as Adventureland Resort, Prairie Meadows Casino, The Outlets of Des Moines, Flying J truck stop, and many hotels and motels that draw a significant amount of people from surrounding areas. The daily population of Altoona is much higher than the reported population. This dynamic creates a significant problem for law enforcement in identifying suspects associated with criminal activity.

The Following Map Shows State of Origin Regarding Flock NCIC Hit Detections in Altoona:



It is clear that vehicles from many states are traveling through Altoona, and have alerts for significant reasons.

The thought was the use of ALPRs would increase our availability of resources to connect specific vehicles with criminal activity. If specific vehicles could be identified accurately, then the ability to find an associated suspect from the vehicle information drastically increases our solvability of crimes perpetrated in the City of Altoona. Law enforcement officers frequently investigate crimes where a basic suspect vehicle image is visible without plate information. Law enforcement officers also regularly investigate crimes where there are images of the suspect, but no other way to identify who that person is. ALPR information can be queried and

reviewed much like surveillance video to identify specific vehicles used by suspects to develop investigative leads. We believed that increasing our solvability rate would help us to better serve the citizens of Altoona who become victims of crime. Initially detectives were trained on the system to use it in an investigatory manner to solve crimes that have already been perpetrated.

Two Different ALPR Platforms

Initially, Request For Quotes (RFQs) were sent out regarding the predominant ALPR companies, Flock and Vigilant (owned by Motorola). After many meetings, demonstrations, and quotes, it was determined that Flock would be the better choice for ALPR installation within the City of Altoona. Flock was being utilized by other metro law enforcement agencies. Flock also had a minimal set up fee, installed the equipment, submitted permits themselves, and provided a 45-day trial with the option of taking down any cameras that we did not want to keep at no cost. Flock was easier to test with the least upfront costs to setup and trial. Flock leases their equipment to agencies at a predictable flat rate per camera each year, which can be budgeted for. Vigilant required much more capitol up front because the department would have to purchase cameras and would pay for installation prior to activation and use.

Vigilant did, however, grant us access to their LEARN software that allowed us to query license plate data that they retained. Both systems had significant differences and each offered unique solutions regarding actionable reactive and proactive plans to identify and locate criminal element within the City of Altoona. This would be accomplished using data captured by both our and other ALPRs throughout the Metro, Iowa, and the United States. Each system worked independently, and could not be integrated together, but users can access each system independently in attempt to generate investigative leads.

Flock cameras and software would be used primarily for local and metro-wide vehicle identification related to illegal activity, where Motorola's LEARN software would be used more as a multi-regional intelligence gathering platform to identify criminality, and proactively seek out organized narcotics/weapons trafficking that is connected to the City of Altoona and Interstate/highways that are adjacent to Altoona. LEARN has an extensive commercial database, which is generated from tow companies and other private companies' scans. This information is generated when towing companies scan parking lots, public streets, and privately owned streets for vehicles that have been repossessed. Every single vehicle with a license plate is entered into the database. Accessing the information generated by law enforcement scans and Commercial Data can be used to generate investigative leads associated with criminal suspect pattern of life.

Proof of Concept

It was decided that the Altoona Police Department would have Flock install cameras in strategic locations around the City of Altoona. There were 9 locations, (18 ALPRs total) submitted for the pilot 45-day pilot project that is estimated to start in early to mid-January, 2022. The concept was to capture as much vehicle information entering and exiting Altoona as possible with an emphasis on the western, northern, and southern areas of town due to the proximity to the metro, I-80 and Highway 163. This would basically create an outer ring around the city to capture most of the vehicles coming and going on the city's highest volume arterial roadways. It was hypothesized that criminal suspects would most likely drive through the selected arterial roadways that were specifically targeted to capture the highest volume of vehicles or capture the most criminal element that would flow in and out of the city.

Following a free 45-day pilot project that was offered by Flock, we would evaluate what cameras we wanted to eliminate or move to maximize our effectiveness moving forward. We would scale down to approximately 10 cameras, and then pay for a 16-month period out of our Asset Forfeitures account that would maintain service through July 2023. While drafting the budget for the 2023-2024 fiscal year, we would evaluate the usefulness and success of the cameras. We would then use the results (if effective) as Proof of Concept to move forward in requesting an annual budget to maintain the system in a long term capacity.

Evolving Plans

In May, 2022 we began to very cautiously and conservatively use the system to test its functionality. Initially, the system was used primarily as an investigative tool to develop leads on crime that had already been reported. Some agencies using this system restrict the usage to an investigatory capacity only. This is due to the significant increase in high-risk traffic stops that can be generated by real-time alerts from the National Crime Information Center (NCIC) database that is integrated into the Flock system. Initially, as a department, we decided not to pursue NCIC hits/alerts regarding stolen vehicles and wanted persons. This decision was made strategically to mitigate liability associated with officers responding to an increased number of high-risk traffic stops due to the efficiency in detecting high-risk targets in The City of Altoona.

Policy was put into place and a training regimen was developed for all users. The decision was then made that the Altoona Police Department was going to use Flock to its fullest potential and allow Patrol to access the system and receive real-time Flock alerts. All staff were trained on Flock prior to being able to access the system. Best practices on how to respond to Flock alerts were developed and trained prior to use. This helped to mitigate the chaos that ensues following frequent NCIC alerts that occur.

Multiple issues significantly delayed the installation of all of the cameras and initiation of the 45-day trial period. MidAmerican has allowed us to install Flock cameras on their light poles, but that decision took several months to resolve. In mid-July, it was discovered that there was an internal issue with the Permitting Department at Flock, and permits had not been submitted to the Department of Transportation (DOT) and Polk County for installation of six remaining cameras. The issue was identified and resolved by Flock.

The Altoona PD has not started our 45-day trial period yet, and are not being charged for their services because all 18 cameras are not functional. Currently, 14 cameras are installed and 14 are functional.

With significant success in the distinct functionality of both the inbound and outbound traffic, it was decided to keep all cameras installed for future use. Inbound ALPRs have been used primarily as alerts for NCIC or Custom Hot List entries, and outbound ALPRs have been used primarily to identify vehicles associated with criminal activity as they left town. Therefore, all 18 cameras will continue to be used once they are installed.

In the future, we have plans to receive newly released quick-deploy cameras developed and issued by Motorola free of charge to test in the field. There are also plans to test new cameras that are being developed by Flock for use on the Interstate free of charge. More traditional surveillance cameras are also being installed in strategic intersections to supplement the system. This helps to be able to track where vehicles move through town either before or after a crime has been committed, providing more potential leads for identification of suspects.

Initial Implementation and Usage

In April, 2022 three cameras were installed, but access to the system and training did not occur until May of 2022. The first time we accessed Flock, we solved a theft from the Altoona Public Library. It took approximately five minutes to identify a specific vehicle that was consistent with a grainy image of the suspect leaving the library in his vehicle. The registered owner was identified as the person who stole the laptop. The laptop was seized from the suspect and returned to the owner.

Suspect:



Suspect Vehicle Image from Surveillance:



Specific Vehicle Identified Through Flock:



Less than one hour after initial basic training, a vehicle entering Altoona was identified as having a Registered Owner (RO) with a Nationwide Probation Violation warrant. The vehicle was stopped and the Registered Owner was identified as the driver and arrested.



A Few Examples of Flock Usage

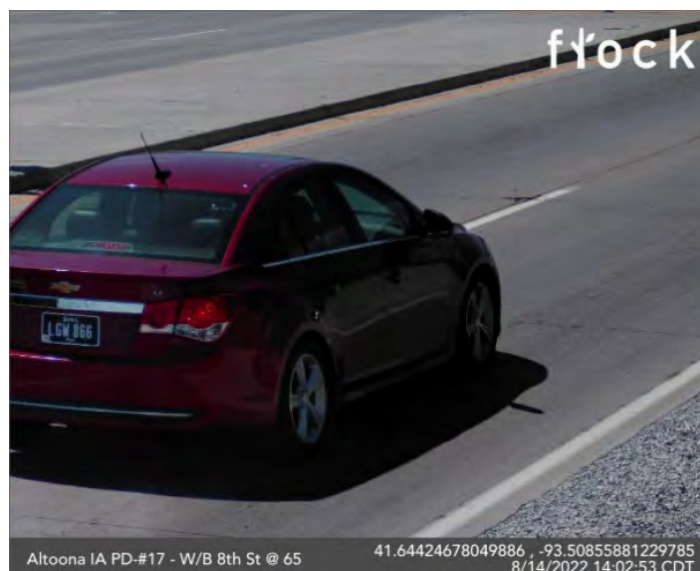
Armed Robbery Suspects Located and Identified

Flock was utilized to quickly identify a license plate associated with a getaway vehicle following an armed robbery involving a AR rifle and another firearm. That information led to the immediate location of the vehicle, apprehension of the driver, and identification of the two other armed suspects that committed the forcible felony.

Surveillance Video:



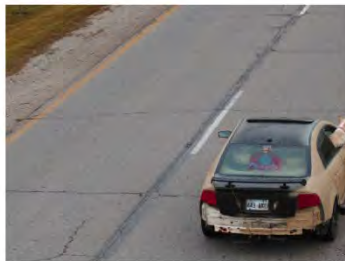
ALPR Photo:



Custom Hit Locates Suspect Attempting to Leave the City/State/Country

A suspect destroyed a local victim's apartment out of spite because the victim broke up with him. It was estimated that approximately \$4,000 worth of damage was caused, and he also stole a handgun and lap top. The suspect was from out of state, and had left the apartment in his personal vehicle with Kansas license plate 443LXL. A Custom Hit was created to locate the vehicle because if the suspect left the state, then he would likely never be extradited to Polk County to face local charges. The suspect was located and taken into custody following a Custom Flock Hit. The vehicle was also searched and the suspect stated that he was planning on leaving the country to do work in Puerto Rico that he had lined up.

Plate	KS 443LXL	List Name	Recent Criminal Activity	Camera	#02 - S/W Outbound
Date	9/24/2022, 8:00:00 AM	Case Number	22-001321	Network	Hubbell Ave @ 65
	42 minutes ago	Reason	Stop this vehicle KS Plate. OFFICER SAFETY SUSPECT STOLE A LOADED HANDGUN. Brandon Morgan is a suspect in a theft and vandalism		Altoona IA PD



Suspect Identified After Committing a Theft and Striking a Victim with a Vehicle

Flock was used to successfully develop a suspect that stole merchandise from a local gas station, and then hit the clerk with his car as she tried to stop the suspect and his accomplices as they were fleeing the store. The clerk received injuries in the incident. The Polk County Attorney's Office approved to charging the suspect with Assault with a Deadly Weapon, Leaving the Scene of an Accident, and Theft. Due to the clerk not responding according to company policy, the clerk and company later declined charges. But the Flock system worked as designed and generated a lead that identified the driver.

Vehicles Often Identified Based on Description Despite having no Plates

Suspect Vehicle Identified:



Intelligence Bulletin
Generated for Patrol:

Activity / Offense	Altoona Police Department 400 Henry Dr. Box 8 Altoona, IA 51002 515-247-1122 MULTI-MEDIA	Location of Offense
Multiple Threats	INTELLIGENCE REPORT	By/On 000 000 000
<p>The information contained herein is for law enforcement purposes only and is not to be disseminated to anyone other than law enforcement personnel. Users only rely on those banks. Any misuse of this information may be a violation of Chapter 502 of the State Code of Iowa and may be punishable by a fine and/or imprisonment.</p>		
<p>Attempt to Identify Altoona Case # 22-000782</p> <p>The memo below has stolen full parts of properties from f/lock on multiple occasions. If you see this truck, please stop it and identify the driver, and notify Det. Lorne for an interview if at all possible. If Det. Lorne isn't available, please attempt to get carried into for follow up. The truck is a dark colored medium Dodge Ram with significant rust, temporary tag in the window, and a Missouri City Area Sales placard. Thank you.</p>		
<p>Additional Narrative: Submission sent for officer rating and identification. Please forward any additional information to Detective Lorne at 515-247-1122 or 515-247-1122 ext. 1122.</p>		

Suspect Vehicle Identified:

Vehicle had been Stolen by Suspects Prior to
Committing the Crimes and was later Recovered:



Vehicle Stolen from Altoona is Located in Urbandale Through Flock Hit

A truck was originally stolen in Altoona. As the truck entered Urbandale, officers were alerted to the NCIC Hit. Two men were apprehended at a gas station and taken into custody. The two suspects were arrested for having possession of the stolen truck and other illegal items, plus there were multiple outstanding warrants on the two suspects. In total the incident resulted in seven misdemeanor and five felony charges for the suspects.

Missing Person Updates

Multiple people listed as suicidal and/or missing have generated NCIC Hits as their vehicles entered town or were detected nearby using Flock or LEARN. We have been able to update agencies in Utah, New York, as well as more local agencies such as Knoxville PD, and Johnson County Sheriff Office regarding missing persons' whereabouts.

Stolen Plate Hit While in the Suspect's Truck

If there are two plates in an image, Flock reads both plates individually. In this example, there was a stolen license plate on a motorcycle in the back of the truck. The NCIC Hit was observed and Altoona PD notified the Des Moines PD. The image was sent to the detective assigned to the case, who then had a lead for follow up. Incidents like this may also potentially lead to additional stolen property.



Flock Helps to Determine the Complete Out-of-State Plate on Suspect Vehicle Used in DMACC Campus Shooting

Using Flock, it was discovered that the type of plate on the vehicle was likely a turquoise dealer plate from Illinois based on other observed turquoise dealer plates from Illinois. That information coupled with a partial plate observed at the scene led to the discovery that a specific Illinois Dealer Plate was stolen from a specific dealership and was likely on the suspect vehicle at the time of the shooting.

“We did determine Tuesday into Wednesday that the plate is a dealer plate. Two plates were stolen in Illinois recently, [edited]. The CC plate was turned in to police and we are awaiting information about how that all went down, but the CB plate appears to still be logged as stolen...

We appreciate the work you have put in on this and look forward to what Flock may be able to provide.”

-Scott Rupp
Crime Analysis Administrator,
Des Moines Police Department

Custom Hot List Entries can be Used to Alert Law Enforcement of Vehicle(s) Entering or Exiting Altoona for Many Different Reasons

Sometimes Officers need to know when a vehicle is coming into town or leaving town. Once a plate is known, it takes a few seconds to enter the information into a Custom Hot List, which can be done in a squad in the field or in the office. Being able to create Custom Hot List entries is a quick, efficient, and effective way to be notified if a particular vehicle of interest is in the area. Custom Hot List entries can be for many reasons, sometimes for officers to stop the vehicle, and sometimes just to be aware that they are in the area. These Custom Hot List entries can also be entered with an expiration so that they don't remain in the system any longer than necessary. The following are examples of vehicles that may be entered in a Custom Hot List:

- Recent Be On the Lookout (BOLO) broadcasts from Dispatch that are not in NCIC.
- Possible Safety Threats Including: Violation of a No Contact Order, Stalking Suspects, Suicidal Subjects, Homicidal Subjects, Road Rage Incidents, or Persons Who Just Threatened to Cause Harm to Someone.
- Recently Stolen Vehicles Not Yet Entered into NCIC.

- Active Charges on a Suspect Associated with a Specific Vehicle.
- Driver of Vehicle Needs to be Identified or Contacted.
- Vehicles Known by Law Enforcement to be Associated with Criminal Activity, Such as Burglaries, Thefts, Etc.
- Recent Reckless Driver Complaints.

NCIC Hit Arrests Related to Sex Crimes

On three separate occasions arrests were made for Sex Abuse warrants or Probation Violation warrants related to Sex Offender Registry (SOR) Violations. All were no-bond warrants, and none of the suspects lived in Altoona. One offender was discovered loitering in the Sam Wise Youth Sports Complex prior to being arrested.

Burglary Lead that Results in Wanted Person Arrest and Stolen Property Recovery

A pair of suspects worked together to distract a victim and commit a burglary of the victim's vehicle, stealing a purse, money, and electronics. Flock was utilized to find the suspects' vehicle leaving town. It was discovered that the plate on the vehicle did not match the vehicle description, and the plate was stolen from a different vehicle, but not discovered or reported yet.

An Intelligence Bulletin was issued that day to Altoona PD personnel describing the suspects, vehicle used, plate on the vehicle, and a description of the stolen property to search for. The plate was entered into Flock as a Custom Hit, so that if the vehicle was detected, officers would receive a real-time alert and information regarding the hit.

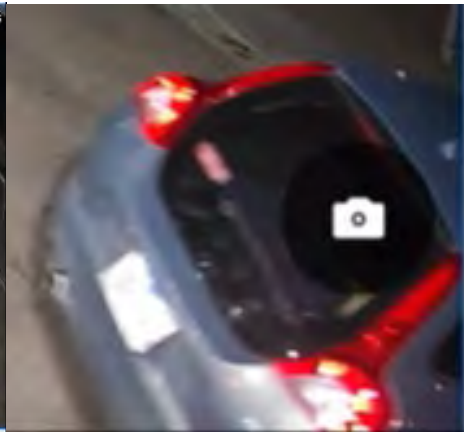
The next day, the vehicle was located following a Flock alert as it entered town. Officers tried to stop the suspect, but he recklessly eluded officers westbound on 8th St. SW. A short pursuit was initiated, and officers lost sight of the vehicle as it left town. A short time later, several witnesses called 911, saying a male subject ditched the car in Des Moines and broke into a house. DMPD, Polk County Sheriff Deputies, and Altoona Officers all converged and searched for the suspect. An Altoona K9 (Zeke) tracked the suspect, and he was taken into custody without incident.

A search of the vehicle was performed, and officers located several stolen items mentioned in the Custom Hit, which were later returned to the owner. The vehicle was also determined to be stolen out of West Des Moines, and towed from the scene.

Discovery of Suspect Vehicle attributes:



Suspect Tail Lights:



Suspect vehicle Discovered Leaving Town Immediately Following the Burglary:



Flock Custom Hot List Entry Made:

<input type="checkbox"/>	BDX759	Any	10/13/2022	22-001467	<p>TRY TO GET OUT WITH THIS VEHICLE AFTER IT HAS LANDED SOMEWHERE, as it will likely take off on a traffic stop. This vehicle (blueish Volvo hatchback/wagon has been driven by Aaron Leon Stidfole (DOB: [REDACTED]) **Officer Safety Stidfole is known to resist and be violent**. The plate was stolen off of a vehicle at a dealer lot and has not been reported yet. The Volvo may be stolen as well. Stidfole has multiple warrants including APD case 22-000485. Stidfole has active charges related to APD case 22-001467 (Theft 2nd, Unauthorized Use of Credit Card below \$1,000, and Burg 3rd automobile) along with Rhonda Rae Wells (DOB: [REDACTED]). There is PC to search the vehicle for a Louis Vuitton purse and wallet, iPad, and cards belonging to Victoria Dorrian. There will be an Intel Sheet released. Contact Officer Moffatt or Lt. Harris for more info.</p>
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Intelligence Bulletin Generated for Patrol:

Altoona / O'Brien Highway 77 (Altoona) Unincorporated Line of Credit East under 51000; Truck 201	Altoona Police Department 800 Westbury Dr. Ste 10 Altoona, IA 51001 (515) 967-9722 (515) 967-9722 INTELLIGENCE REPORT		Lawrenceville / O'Brien Lawrenceville, Missouri, California (281) 87-32 519
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and The information contained herein is for law enforcement purposes only and is not to be disseminated to anyone other than law enforcement personnel; this only is a what is known. Any misuse of this information may be a violation of Chapter 332 of the State Code of Iowa and may be punishable by a fine and / or imprisonment.

Officer Information Notice
Altoona Case # 22-001467

This vehicle (blueish) stolen hatchback/wagon bearing Iowa plate 22-001467 has been driven by Aaron Leon Stidfole (DOB: 2/21/1982) **Officer Safety Vehicle is known to resist and be violent**. The vehicle is stolen off of a vehicle at a dealer lot and has not been reported as of the date of this release. The vehicle may be stolen as well. Officer has multiple warrants including 400 case 22-000882. This vehicle has been stolen in Florida and may be seen in the area of Subject's office, various banks, or at the Kings Island Park at 4111 E. Broadway, Ste 401, 31st Street East on the left side of the street. Vehicle has various changes related to 400 case 22-001467. Name: Aaron Leon Stidfole (DOB: 2/21/1982) (mother's name of Christa Carol Stidfole (DOB: 12/08/1958) and being 3rd individual) along with Stidfole Leon Stidfole (DOB: 7/1/1982). There is PC for search for vehicle from a local dealer police and another, plus, various belonging to Victoria Stidfole - Contact Officer Morlan or IA. Search for more info.





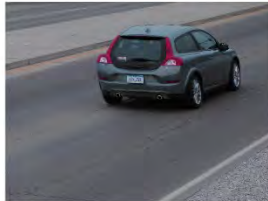

NAME: WELLS, ANDREW WAC.
 Additional Information: Officers can search for officer history and information. Please contact any additional information to: (515) 967-9722 or altoonapd@altonaia.com.

Custom Flock Hit Alerted Patrol as our Suspect Entered Altoona (this photo is actually the second Flock Hit Alert created as the suspect fled westbound out of town following contact with officers):

Plate:	IA BDX759	List Name:	Recent Criminal Activity	Camera:	#17 - W/B 8th St @ 65
Date:	10/14/2022, 12:42:28 PM	License Number:	22-001467	Network:	Altoona IA PD
	1 hour ago	Reason:	TRY TO GET OUT WITH THIS VEHICLE AFTER IT HAS LANDED SOMEWHERE, as it will likely take off on a traffic stop. This vehicle (blueish Volvo hatchback/wagon has been driven by Aaron Leon Stidfole (DOB: [REDACTED]) **Officer Safety Stidfole is known to resist and be violent**. The plate was stolen off of a vehicle at a dealer lot		


and has not been reported yet. The Volvo may be stolen as well. Stidfole has multiple warrants including APD case 22-000485. Stidfole has active charges related to APD case 22-001467 (Theft 2nd, Unauthorized Use of Credit Card below \$1,000, and Burg 3rd automobile) along with Rhonda Rae Wells (DOB: [REDACTED]). There is PC to search the vehicle for a Louis Vuitton purse and wallet, iPad, and cards belonging to Victoria Dorrian.

There will be an Intel Sheet released. Contact Officer Moffatt or Lt. Harris for more info.



Suspect is Arrested and Stolen Property Recovered:

Inmate Details



Name STIDFOLE, AARON LEON
Inmate Number 109567
Age 41
Hair Color XXX
Eye Color BLU
Race W
Sex M
Height 5'0"

Charges

Booking Date	Case Number	Case Date	Arrest Agency	Charge Count	Bail Amount	Bail Type	Charge Details
10/14/2022 03:31 PM	22-001478	10/14/2022 03:31 PM	ALPD	1	\$ 0.00		F FELC 714.2(1) THEFT 1ST DEGREE
10/14/2022 03:31 PM	22-001478	10/14/2022 03:31 PM	ALPD	1	\$ 0.00		O FELD 321.279(3) EVIDINGS (FELD)
10/14/2022 03:31 PM	22-001478	10/14/2022 03:39 PM	ALPD	1	\$ 0.00		F FELD 714.2(2) THEFT 2ND DEGREE
10/14/2022 03:31 PM	22-001478	10/14/2022 03:39 PM	ALPD	2			F FELD 714.2(2) THEFT 2ND DEGREE
10/14/2022 03:31 PM	22-001478	10/14/2022 03:39 PM	ALPD	1	\$ 0.00		O FELD 713.6(A) BURGLARY 3RD DEGREE - 1991 (FELD)
10/14/2022 03:31 PM	22-001478	10/14/2022 03:39 PM	ALPD	2			O FELD 713.6(A) BURGLARY 3RD DEGREE - 1991 (FELD)
10/14/2022 03:31 PM	22-001478	10/14/2022 03:37 PM	ALPD	1	\$ 0.00		M SMMS 714.2(5) THEFT 5TH DEGREE
10/14/2022 03:31 PM	22-001478	10/14/2022 03:43 PM	ALPD	1	\$ 0.00		F FELD 715A.2(2)(a) FORGERY
10/14/2022 03:31 PM	22-001478	10/14/2022 03:43 PM	ALPD	2			F FELD 715A.2(2)(a) FORGERY

Weight	195	10/14/2022 03:31 PM	22-00147B	10/14/2022 03:46 PM	ALPD	1	\$ 0.00	F FELD 714.2(2) THEFT 2ND DEGREE
Holding Location	FCJ	10/14/2022 03:31 PM	22-00147B	10/14/2022 03:46 PM	ALPD	1	\$ 0.00	O FELD 713.6(A) BURGLARY 3RD DEGREE - 1991 (FELD)
City	DES MOINES	10/14/2022 03:31 PM	JAIL	10/15/2022 12:23 PM	ALPD	1	\$ 0.00	F FELD 715A.2(2)(a) FORGERY
Booking Number	220008552	10/14/2022 03:31 PM	JAIL	10/15/2022 12:23 PM	ALPD	2	\$ 0.00	F FELD 715A.2(2)(a) FORGERY
		10/14/2022 03:31 PM	JAIL	10/15/2022 12:23 PM	ALPD	3	\$ 0.00	F FELD 715A.2(2)(a) FORGERY
		10/14/2022 03:31 PM	JAIL	10/15/2022 12:23 PM	ALPD	4	\$ 0.00	F FELD 715A.2(2)(a) FORGERY
		10/14/2022 03:31 PM	JAIL	10/15/2022 12:23 PM	ALPD	5	\$ 0.00	F FELD 715A.2(2)(a) FORGERY
		10/14/2022 03:31 PM	JAIL	10/15/2022 12:23 PM	ALPD	1	\$ 0.00	F FELD 714.2(2) THEFT 2ND DEGREE
		10/14/2022 03:31 PM	22-00147B	10/14/2022 03:49 PM	ALPD	1	\$ 0.00	O SMMS 719.1A PROVIDE FALSE IDENTIFICATION INFORMATION

Basic Stats Regarding Altoona PD ALPR Usage from May, 2022 (as of 11/28/2022)

- 72 Investigative Leads Developed
- 85 Vehicles Identified Associated with Criminal Activity
- 15 Vehicles Recovered or Located that were Reported as Stolen
- 69 Suspects Identified
- 46 Arrests Made
- 60 Felony Charges
- 87 Misdemeanor Charges

The Altoona PD is sharing information locally with Urbandale PD, West Des Moines PD, and with Ankeny PD. We are also obtaining a Memorandum of Understanding (MOU) with the Iowa Department of Intelligence so they will be able to utilize the Flock system to assist other agencies in the state. Multiple other local police departments are currently researching ALPR technology, and have requested information regarding the system. Des Moines PD recently installed multiple Motorola ALPR cameras in various locations in Des Moines. Prairie Meadows Casino also currently uses Avigilon ALPRs, which is compatible with the LEARN system.

The Altoona PD has assisted multiple agencies in investigations using Flock and LEARN information, including:

Des Moines PD, West Des Moines PD, Johnston PD, Knoxville PD, Iowa State Patrol, US Marshalls, LEIN, DEA, Johnson County Sheriff's Department, McHenry County Sheriff's Department in Illinois, North Dakota State Police.

In Conclusion

ALPR technology has drastically improved the efficiency and effectiveness of the Altoona Police department in identifying and making contact with persons associated with criminal activity in

the City of Altoona. The Flock system also increases law enforcement's situational awareness by alerting officers of vehicles of interest as they enter and/or exit the city. The technology has provided leads in many cases where there would not have been any other means to solve the case.

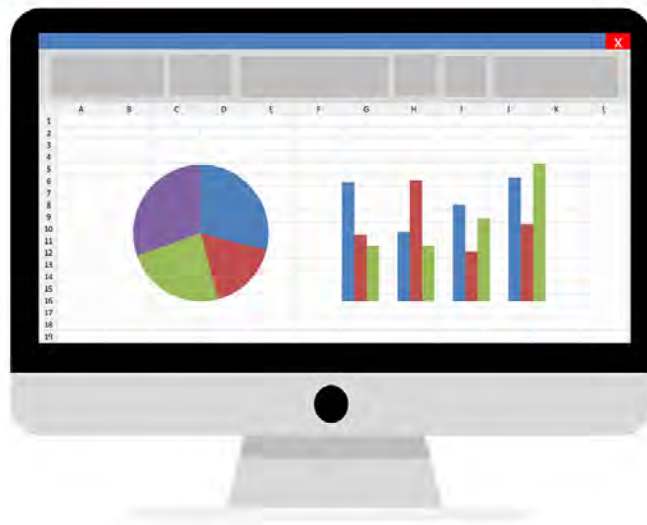
The two ALPR systems have also allowed the Altoona Police Department to assist and collaborate with many other law enforcement agencies in developing investigative leads related to criminal activity. Many stolen vehicles have been recovered, missing persons located, and persons with active warrants have been taken into custody before they commit another crime in the City of Altoona. As more agencies in the metro use the Flock system, it becomes more powerful for local agencies.

Eventually we anticipate the ALPR systems will prove to be a crime deterrent as the reputation of the Altoona Police Department's efficiency in detecting criminals becomes more well known. This will likely deter criminals from coming to Altoona to victimize our residents and visitors.

Allowing Patrol to use the Flock system for real-time alerts significantly increases the potential and effectiveness of the system to generate actionable results by law enforcement. However, allowing Patrol to act on NCIC Hits drastically increases the frequency of high-risk traffic stops. It was very important to come up with a plan regarding the best way to respond to NCIC Hits ahead of implementation between Command Staff, Patrol supervisors, and investigators. Training individuals on best practices, communication, policy, and system usage prior to access is essential in contributing to the success of the program.



Financial Planning Model
For Year Ending June 30, 2025
(Updated January 12, 2024)



Public Safety

	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated	
Police								ACCOUNT FOR new full time animal control officer *half year FY24 *full year FY25 & postpone filling vacant position
Budget Inflation Rate		3.80%	3.81%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 3,109,742	\$ 3,221,068	\$ 3,400,559	\$ 3,570,587	\$ 3,749,116	\$ 3,936,572	\$ 4,133,401	
Services & Commodities	\$ 390,587	\$ 446,300	\$ 502,300	\$ 527,415	\$ 553,786	\$ 581,475	\$ 610,549	ADD Flock Safety license plate recognition cameras
Capital Outlay	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 124,982	\$ 85,700	\$ 3,700	\$ 140,000	\$ 132,000	\$ 122,000	\$ 146,000	
Total	\$ 3,625,312	\$ 3,763,068	\$ 3,906,559	\$ 4,238,002	\$ 4,434,902	\$ 4,640,047	\$ 4,889,950	
Emergency Management								REPLACE computer equipment (\$3.7K)
Budget Inflation Rate		34.96%	3.96%	4.00%	4.00%	4.00%	4.00%	
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Services & Commodities	\$ 22,451	\$ 30,300	\$ 31,500	\$ 32,760	\$ 34,070	\$ 35,433	\$ 36,851	ACCOUNT FOR Fire Marshal to full time & increase part time coverage adding 100hrs/week
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 22,451	\$ 30,300	\$ 31,500	\$ 32,760	\$ 34,070	\$ 35,433	\$ 36,851	
Fire								REPLACE protective gear (\$24K)
Budget Inflation Rate		25.70%	8.39%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 983,424	\$ 1,195,777	\$ 1,357,455	\$ 1,425,328	\$ 1,496,594	\$ 1,571,424	\$ 1,649,995	
SAFER Grant	\$ 41,850	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	
Services & Commodities	\$ 163,166	\$ 195,400	\$ 204,600	\$ 214,830	\$ 225,572	\$ 236,850	\$ 248,693	
Capital Outlay	\$ -	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	
Transfers	\$ 4,900	\$ 49,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 154,900	
Total	\$ 1,193,340	\$ 1,500,077	\$ 1,625,955	\$ 1,704,058	\$ 1,786,066	\$ 1,872,174	\$ 2,112,588	
Building Inspections								REPLACE computer equipment (\$4.9K)
Budget Inflation Rate		7.69%	3.79%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 429,411	\$ 459,727	\$ 482,682	\$ 506,816	\$ 532,157	\$ 558,765	\$ 586,703	
Services & Commodities	\$ 73,070	\$ 81,466	\$ 79,059	\$ 83,012	\$ 87,163	\$ 91,521	\$ 96,097	REPLACE computer equipment (\$1K)
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Total	\$ 503,482	\$ 542,193	\$ 562,741	\$ 590,828	\$ 620,319	\$ 651,285	\$ 683,800	
Animal Control								ACCOUNT FOR new full time animal control officer *half year FY24 *full year FY25
Budget Inflation Rate		-52.43%	68.12%	4.00%	4.00%	4.00%	4.00%	
Personnel Services	\$ 1,924	\$ 20,164	\$ 34,030	\$ 27,040	\$ 28,122	\$ 29,246	\$ 30,416	
Services & Commodities	\$ 3,507	\$ 18,100	\$ 30,300	\$ 31,512	\$ 32,772	\$ 34,083	\$ 35,447	ADD supplies, equipment & software for new position
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 80,431	\$ 38,264	\$ 64,330	\$ 58,552	\$ 60,894	\$ 63,330	\$ 65,863	
Traffic Safety (Crossing Guards)								
Budget Inflation Rate		61.48%	-33.73%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 29,484	\$ 47,936	\$ 31,600	\$ 33,180	\$ 34,839	\$ 36,581	\$ 38,410	
Services & Commodities	\$ 510	\$ 500	\$ 500	\$ 525	\$ 551	\$ 579	\$ 608	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 29,994	\$ 48,436	\$ 32,100	\$ 33,705	\$ 35,390	\$ 37,160	\$ 39,018	
Total Expenditures	\$ 5,455,010	\$ 5,922,338	\$ 6,223,185	\$ 6,657,905	\$ 6,971,642	\$ 7,299,429	\$ 7,828,068	

A Breakdown of Public Safety

% of General Fund Budget	31.06%	33.23%	33.36%	33.50%	33.52%	33.81%	34.25%
Cost/Capita	\$ 246.68	\$ 261.37	\$ 268.19	\$ 280.34	\$ 286.97	\$ 293.87	\$ 308.39
Total Personnel Costs	\$ 4,553,985	\$ 4,944,672	\$ 5,306,326	\$ 5,562,951	\$ 5,840,828	\$ 6,132,588	\$ 6,438,925
% of Public Safety Expenditures	83.48%	83.49%	85.27%	83.55%	83.78%	84.01%	82.25%

Fire Capital Fund

	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated
Revenues							
Transfer from General Fund	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Reserves	\$ -	\$ 49,900	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	\$ 8,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Obligation Bond Proceeds	\$ -	\$ -	\$ -	\$ 7,000,000	\$ 1,800,000	\$ 1,000,000	\$ -
Total Revenues	\$ 8,111	\$ 94,900	\$ -	\$ 7,000,000	\$ 1,800,000	\$ 1,000,000	\$ -
Fleet & Equipment*							
Personal Protective Gear & Equip	\$ 22,839						
Off-Road Brush Fire Truck	\$ 250,630						
Training Tower Conex boxes	\$ 41,540						
SCBA Compressor & Fill Station	\$ 66,404						
Command/EMS Vehicle		\$ 80,000					
Fire Station #2				\$ 7,000,000			
Platform Ladder Truck					1800000		
Fire Station #2 Pumper Truck						\$ 1,000,000	
Total Expenditures	\$ 381,413	\$ 80,000	\$ -	\$ 7,000,000	\$ 1,800,000	\$ 1,000,000	\$ -
Net Change in Fund Balance	\$ (373,302)	\$ 14,900	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 672,954	\$ 299,652	\$ 314,552	\$ 314,552	\$ 314,552	\$ 314,552	\$ 314,552
Ending Fund Balance	\$ 299,652	\$ 314,552	\$ 314,552	\$ 314,552	\$ 314,552	\$ 314,552	\$ 314,552

* See Capital Improvements Plan (CIP) for details.

Assigned Balance (Savings for Below List of Future Expenditures, FY Balance)							
Fire Station #2	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned Balance	\$ 64,552	\$ 64,552	\$ 64,552	\$ 64,552	\$ 64,552	\$ 64,552	\$ 64,552

Public Works

	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated
Solid Waste Collection							
Budget Inflation Rate		33.47%	0.00%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 1,517,992	\$ 2,026,000	\$ 2,026,000	\$ 2,107,040	\$ 2,191,322	\$ 2,278,974	\$ 2,370,133
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,517,992	\$ 2,026,000	\$ 2,026,000	\$ 2,107,040	\$ 2,191,322	\$ 2,278,974	\$ 2,370,133
Transit							
Budget Inflation Rate		5.68%	0.00%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 165,596	\$ 175,000	\$ 175,000	\$ 182,000	\$ 189,280	\$ 196,851	\$ 204,725
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 165,596	\$ 175,000	\$ 175,000	\$ 182,000	\$ 189,280	\$ 196,851	\$ 204,725
Streets							
Budget Inflation Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 4,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,687,621	\$ 2,201,000	\$ 2,201,000	\$ 2,289,040	\$ 2,380,602	\$ 2,475,826	\$ 2,574,859

A Breakdown of Public Works

% of General Fund Budget	9.61%	12.35%	11.80%	11.52%	11.45%	11.47%	11.27%
Cost/Capita	\$ 76.31	\$ 97.14	\$ 94.85	\$ 96.38	\$ 97.99	\$ 99.67	\$ 101.44
Total Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% of Public Works Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Health & Social Services

	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated
Social Services							
Budget Inflation Rate		8.39%	0.00%	3.00%	3.00%	3.00%	3.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 143,000	\$ 155,000	\$ 155,000	\$ 159,650	\$ 164,440	\$ 169,373	\$ 174,454
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 143,000	\$ 155,000	\$ 155,000	\$ 159,650	\$ 164,440	\$ 169,373	\$ 174,454
Total Expenditures	\$ 143,000	\$ 155,000	\$ 155,000	\$ 159,650	\$ 164,440	\$ 169,373	\$ 174,454

A Breakdown of Social Services

% of General Fund Budget	0.81%	0.87%	0.83%	0.80%	0.79%	0.78%	0.76%
Cost/Capita	\$ 6.47	\$ 6.84	\$ 6.68	\$ 6.72	\$ 6.77	\$ 6.82	\$ 6.87
Total Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% of Health & Social Services Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Discretionary Fund Applicants	FY23 Award	FY24 Award	FY25 Request	FY25 Actual
4Cs Community Coordinated Child Care	\$ 5,000	\$ 5,000	\$ -	\$ -
Any Given Child (ICCS)	\$ 5,000	\$ 5,000	\$ -	\$ -
Arc of Southeast Iowa	\$ 2,000	\$ 2,000	\$ -	\$ -
Big Brothers/Big Sisters	\$ 8,000	\$ 8,000	\$ -	\$ -
CommUnity Crisis Services & Food Bank	\$ 11,800	\$ 12,000	\$ -	\$ -
Corridor Community Action Network	\$ 2,000	\$ -	\$ -	\$ -
Domestic Violence Intervention Program	\$ 7,000	\$ 6,500	\$ -	\$ -
Horizons, A Family Service Alliance (Meals)	\$ 10,000	\$ 10,000	\$ -	\$ -
Families Helping Families of Iowa	\$ -	\$ 750	\$ -	\$ -
Friends of the Iowa City Senior Center	\$ 7,000	\$ 7,450	\$ -	\$ -
Girls on the Run of Eastern Iowa	\$ 3,200	\$ 3,000	\$ -	\$ -
Houses into Homes	\$ 8,000	\$ 7,000	\$ -	\$ -
Housing Trust Fund of Johnson Co	\$ 20,000	\$ 20,000	\$ -	\$ -
Iowa City Free Medical & Dental Clinic	\$ 5,000	\$ 5,800	\$ -	\$ -
Iowa LEAP	\$ -	\$ 1,500	\$ -	\$ -
Iowa Legal Aid	\$ 5,000	\$ 5,000	\$ -	\$ -
Iowa Matrix (I AM AWARE program)	\$ 2,000	\$ -	\$ -	\$ -
NL Community Pantry	\$ 20,000	\$ 25,000	\$ -	\$ -
Rape Victim Advocacy Program	\$ 3,500	\$ 3,500	\$ -	\$ -
Shelter House Community Shelter	\$ 10,000	\$ 10,000	\$ -	\$ -
Sober Living	\$ -	\$ 1,500	\$ -	\$ -
Table to Table	\$ 7,000	\$ 7,000	\$ -	\$ -
United Action for Youth	\$ 8,500	\$ 9,000	\$ -	\$ -
Total	\$ 150,000	\$ 155,000	\$ -	\$ -

Culture & Recreation

	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated	
Library								REPLACE computer equipment (\$2.2K)
Budget Inflation Rate		-4.90%	5.06%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 1,020,612	\$ 1,072,130	\$ 1,127,068	\$ 1,183,421	\$ 1,242,592	\$ 1,304,722	\$ 1,369,958	
Services & Commodities	\$ 312,232	\$ 295,140	\$ 309,545	\$ 325,022	\$ 341,273	\$ 358,337	\$ 376,254	ACCOUNT FOR new full time laborer
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 107,200	\$ 2,200	\$ 2,200	\$ -	\$ -	\$ -	\$ -	*half year FY24 *full year FY25
Total	\$ 1,440,045	\$ 1,369,470	\$ 1,438,813	\$ 1,508,444	\$ 1,583,866	\$ 1,663,059	\$ 1,746,212	
Parks, Buildings & Grounds								REPLACE skid steer shared with Stormwater (\$27.5K); wide area mower (\$55K); computer equipment (\$1.2K)
Budget Inflation Rate		13.06%	5.32%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 851,391	\$ 862,720	\$ 948,177	\$ 995,586	\$ 1,045,365	\$ 1,097,633	\$ 1,152,515	
Services & Commodities	\$ 222,632	\$ 263,850	\$ 287,626	\$ 302,007	\$ 317,108	\$ 332,963	\$ 349,611	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 57,200	\$ 152,400	\$ 111,200	\$ 222,000	\$ 213,250	\$ 45,000	\$ 101,500	
Total	\$ 1,131,223	\$ 1,278,970	\$ 1,347,003	\$ 1,519,593	\$ 1,575,723	\$ 1,475,596	\$ 1,603,626	
Recreation								REPLACE exercise equipment (\$20K); BASP Van (\$55K); computer equipment (\$3.4K)
Budget Inflation Rate		-1.47%	11.22%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 1,338,933	\$ 1,323,557	\$ 1,451,778	\$ 1,524,367	\$ 1,600,585	\$ 1,680,615	\$ 1,764,645	
Services & Commodities	\$ 502,892	\$ 495,500	\$ 546,825	\$ 574,166	\$ 602,875	\$ 633,018	\$ 664,669	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 53,400	\$ 48,400	\$ 78,400	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	
Total	\$ 1,895,225	\$ 1,867,457	\$ 2,077,003	\$ 2,178,533	\$ 2,283,460	\$ 2,393,633	\$ 2,509,314	
Community Center								REPLACE second floor windows (\$32K)
Budget Inflation Rate		52.77%	9.14%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Services & Commodities	\$ 133,229	\$ 257,000	\$ 248,500	\$ 260,925	\$ 273,971	\$ 287,670	\$ 302,053	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 35,000	\$ -	\$ 32,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	
Total	\$ 168,229	\$ 257,000	\$ 280,500	\$ 375,925	\$ 388,971	\$ 402,670	\$ 417,053	
Cemetery								
Budget Inflation Rate		29.64%	0.00%	6.00%	6.00%	6.00%	6.00%	
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Services & Commodities	\$ 30,855	\$ 40,000	\$ 40,000	\$ 42,400	\$ 44,944	\$ 47,641	\$ 50,499	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 30,855	\$ 40,000	\$ 40,000	\$ 42,400	\$ 44,944	\$ 47,641	\$ 50,499	
Aquatic Center								
Budget Inflation Rate		3.48%	1.22%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 766,070	\$ 704,208	\$ 691,414	\$ 725,985	\$ 762,284	\$ 800,398	\$ 840,418	
Services & Commodities	\$ 283,132	\$ 381,500	\$ 407,525	\$ 427,901	\$ 449,296	\$ 471,761	\$ 495,349	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 1,049,202	\$ 1,085,708	\$ 1,098,939	\$ 1,153,886	\$ 1,211,580	\$ 1,272,159	\$ 1,335,767	
Total Expenditures	\$ 5,714,779	\$ 5,898,605	\$ 6,282,258	\$ 6,778,781	\$ 7,088,544	\$ 7,254,758	\$ 7,662,472	

A Breakdown of Culture & Recreation

% of General Fund Budget	32.54%	33.10%	33.67%	34.10%	34.08%	33.60%	33.53%
Cost/Capita	\$ 258.42	\$ 260.32	\$ 270.74	\$ 285.43	\$ 291.78	\$ 292.07	\$ 301.86
Total Personnel Costs	\$ 3,977,006	\$ 3,962,615	\$ 4,218,437	\$ 4,429,359	\$ 4,650,827	\$ 4,883,368	\$ 5,127,537
% of C & R Expenditures	69.59%	67.18%	67.15%	65.34%	65.61%	67.31%	66.92%

Community Center Fund

	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated
Revenues							
Transfer from General Fund	\$ 85,000	\$ 15,000	\$ 52,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000
Transfer from Hotel/Motel Tax	\$ -	\$ 18,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ -
Other Revenue	\$ 330,806	\$ 14,000	\$ 13,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
General Obligation Bond Proceeds	\$ -	\$ -	\$ -	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Total Revenues	\$ 415,806	\$ 47,000	\$ 165,000	\$ 314,000	\$ 314,000	\$ 364,000	\$ 264,000
Capital Improvements*							
Vending Expenses	\$ 8,687	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Weight/Exercise Equipment	\$ 36,280	\$ 15,000	\$ 20,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Community Center Roof	\$ 602,315						
Pool Heater	\$ 78,252						
Exterior Masonry - Clean & Paint		\$ 50,000					
Joint Sealants		\$ 35,000					
Aquatics Enhancements		\$ 18,000	\$ 50,000	\$ 50,000		\$ 100,000	
Parking Lot & Sidewalks			\$ 50,000	\$ 300,000	\$ 400,000	\$ 400,000	
Windows (24) - Second Floor			\$ 32,000				
Concrete - Gerdin & Library Entrances				\$ 25,000			
Gymnasium Curtains & System					\$ 50,000		
TBD Projects from Shive Assessment							\$ 250,000
Total Expenditures	\$ 725,534	\$ 132,000	\$ 166,000	\$ 439,000	\$ 514,000	\$ 564,000	\$ 314,000
Net Change in Fund Balance	\$ (309,727)	\$ (85,000)	\$ (1,000)	\$ (125,000)	\$ (200,000)	\$ (200,000)	\$ (50,000)
Beginning Fund Balance	\$ 590,395	\$ 370,092	\$ 285,092	\$ 284,092	\$ 159,092	\$ (40,908)	\$ (240,908)
Ending Fund Balance	\$ 370,092	\$ 285,092	\$ 284,092	\$ 159,092	\$ (40,908)	\$ (240,908)	\$ (290,908)

* See Capital Improvements Plan (CIP) for details.

Assigned Balance (Savings for Future Expenditures, FY Balance as Listed)							
Aquatics Capital	\$ 110,567	\$ 110,567					
Aquatics HVAC & Heater Projects	\$ -	\$ -					
Recreation Equipment	\$ 57,000	\$ 57,000					
Community Center Boilers	\$ 90,000	\$ 90,000					
Community Center	\$ 96,224	\$ -					
Community Center Lift	\$ 15,000	\$ 15,000					
Esias Grimes Scholarship Fund	\$ 1,300	\$ 1,300					
Assigned Balance Total	\$ 370,091	\$ 273,867					
Unassigned Balance	\$ 1	\$ 11,225	\$ 10,225	\$ (114,775)	\$ (314,775)	\$ (514,775)	\$ (564,775)

Community & Economic Development

	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated
Housing & Urban Renewal							
Budget Inflation Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 143,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 143,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development							
Budget Inflation Rate		14.29%	18.57%	3.00%	3.00%	3.00%	3.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 122,500	\$ 140,000	\$ 166,000	\$ 170,980	\$ 176,109	\$ 181,393	\$ 186,834
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 122,500	\$ 140,000	\$ 166,000	\$ 170,980	\$ 176,109	\$ 181,393	\$ 186,834
Planning & Zoning							
Budget Inflation Rate		-1.73%	2.55%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 230,778	\$ 254,777	\$ 268,812	\$ 282,253	\$ 296,365	\$ 311,183	\$ 326,743
Services & Commodities	\$ 329,209	\$ 295,500	\$ 295,500	\$ 310,275	\$ 325,789	\$ 342,078	\$ 359,182
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 559,987	\$ 550,277	\$ 564,312	\$ 592,528	\$ 622,154	\$ 653,262	\$ 685,925
Community Relations							
Budget Inflation Rate		21.10%	12.56%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 424,994	\$ 511,872	\$ 572,843	\$ 601,485	\$ 631,559	\$ 663,137	\$ 696,294
Services & Commodities	\$ 62,834	\$ 79,300	\$ 92,800	\$ 100,000	\$ 105,000	\$ 110,250	\$ 115,763
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
Total	\$ 489,728	\$ 593,072	\$ 667,543	\$ 703,385	\$ 738,459	\$ 775,287	\$ 813,957
Total Expenditures	\$ 1,316,020	\$ 1,283,349	\$ 1,397,855	\$ 1,466,893	\$ 1,536,723	\$ 1,609,942	\$ 1,686,716

SUPPORT
Greater IC Inc.
(\$96K);
Blues BBQ
(\$50K);
UNESCO (\$10K);
Entrepren'l Dev't
Center (\$10K)

ACCOUNT FOR
new full time
event assistant
*half year FY24
*full year FY25

ACCOUNT FOR
website &
electronic
message board
updates

A Breakdown of Community & Economic Development

% of General Fund Budget	7.49%	7.20%	7.49%	7.38%	7.39%	7.46%	7.38%
Cost/Capita	\$ 59.51	\$ 56.64	\$ 60.24	\$ 61.77	\$ 63.26	\$ 64.82	\$ 66.45
Total Personnel Costs	\$ 655,773	\$ 766,649	\$ 841,655	\$ 883,738	\$ 927,925	\$ 974,321	\$ 1,023,037
% of C & ED Expenditures	49.83%	59.74%	60.21%	60.25%	60.38%	60.52%	60.65%

General Government

	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated
Mayor & Council							
Budget Inflation Rate		58.84%	-9.03%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 13,816	\$ 23,943	\$ 21,737	\$ 22,824	\$ 23,965	\$ 25,163	\$ 26,421
Services & Commodities	\$ 1,572	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 15,388	\$ 24,443	\$ 22,237	\$ 23,324	\$ 24,465	\$ 25,663	\$ 26,921
Administration							
Budget Inflation Rate		-32.46%	1.90%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 1,246,825	\$ 1,304,643	\$ 1,526,861	\$ 1,603,204	\$ 1,683,364	\$ 1,767,532	\$ 1,855,909
Services & Commodities	\$ 788,525	\$ 676,500	\$ 492,000	\$ 516,600	\$ 542,430	\$ 569,552	\$ 598,029
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 904,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300
Total	\$ 2,939,649	\$ 1,985,443	\$ 2,023,161	\$ 2,124,104	\$ 2,230,094	\$ 2,341,384	\$ 2,458,238
Elections							
Budget Inflation Rate							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ -	\$ 7,500	\$ -	\$ 8,500	\$ 16,000	\$ 9,500	\$ 15,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 7,500	\$ -	\$ 8,500	\$ 16,000	\$ 9,500	\$ 15,000
Legal & Tort Liability							
Budget Inflation Rate		8.47%	3.10%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 233,861	\$ 254,391	\$ 263,318	\$ 276,484	\$ 290,308	\$ 304,823	\$ 320,065
Services & Commodities	\$ 23,684	\$ 24,980	\$ 24,700	\$ 25,935	\$ 27,232	\$ 28,593	\$ 30,023
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 257,545	\$ 279,371	\$ 288,018	\$ 302,419	\$ 317,540	\$ 333,417	\$ 350,088
Personnel							
Budget Inflation Rate		90.42%	0.00%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 23,759	\$ 35,000	\$ 35,000	\$ 36,750	\$ 38,588	\$ 40,517	\$ 42,543
Services & Commodities	\$ 9,325	\$ 28,000	\$ 28,000	\$ 29,400	\$ 30,870	\$ 32,414	\$ 34,034
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 33,084	\$ 63,000	\$ 63,000	\$ 66,150	\$ 69,458	\$ 72,930	\$ 76,577
Total Expenditures	\$ 3,245,667	\$ 2,359,757	\$ 2,396,416	\$ 2,524,497	\$ 2,657,557	\$ 2,782,894	\$ 2,926,824

ACCOUNT FOR
new full time
desktop technician
*half year FY24
*full year FY25
&
new full time
finance position in
FY25
*partially covered
by transfer from
RUT, WW, Water,
Stormwater

ACCOUNT FOR
elimination of City
Hall lease payment

REPLACE
computer
equipment (\$4.3K)

A Breakdown of General Government

% of General Fund Budget	18.48%	13.24%	12.85%	12.70%	12.78%	12.89%	12.81%
Cost/Capita	\$ 146.77	\$ 104.14	\$ 103.28	\$ 106.30	\$ 109.39	\$ 112.04	\$ 115.30
Total Personnel Costs	\$ 1,518,262	\$ 1,617,977	\$ 1,846,916	\$ 1,939,262	\$ 2,036,225	\$ 2,138,036	\$ 2,244,937.94
% of General Gov't Expenditure	46.78%	68.57%	77.07%	76.82%	76.62%	76.83%	76.70%

General Fund Revenues (NEW)

	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated
Taxable Rate - NEW FORMULAS FOR FY25							
<i>PYNTTV</i>							
Previous Year Non-TIF Taxable Value, including Utility Replacement	n/a	n/a	\$1,089,269,453	\$1,162,658,654	\$1,220,791,587	\$1,281,831,166	\$1,320,286,101
<i>BYNTTV</i>							
Budget Year Non-TIF Taxable Value, including Utility Replacement	\$1,051,996,465	\$1,089,269,453	\$1,162,658,654	\$1,220,791,587	\$1,281,831,166	\$1,320,286,101	\$1,359,894,684
Growth Rate		3.54%	6.74%	5.00%	5.00%	3.00%	3.00%
<i>PYGFL</i>							
Previous Year General Fund Levy	\$8.10000	\$8.10000	\$8.10000	\$7.86408	\$7.70988	\$7.55871	\$7.41050
IF growth is less than 3%, THEN NO multiplier of <i>PYNTTV</i>	n/a	n/a	n/a	n/a	n/a	n/a	n/a
IF growth is between 3% & 5.99%, THEN multiply <i>PYNTTV</i> by 1.02	n/a	n/a	n/a	\$1,185,911,827	\$1,245,207,418	\$1,307,467,789	\$1,346,691,823
IF growth is 6% or greater, THEN multiply <i>PYNTTV</i> by 1.03	n/a	n/a	\$1,121,947,537	n/a	n/a	n/a	n/a
<i>PYGFPTC</i>							
Previous Year General Fund Property Taxes Certified, including Utility Replacement Request		n/a	\$8,823,083	\$9,143,238	\$9,412,157	\$9,688,985	\$9,783,975
Taxable Value - Budget Year Non-TIF Taxable Value, excluding Utility Replacement							
Regular	n/a	n/a	\$1,157,371,546	\$1,187,815,735	\$1,192,327,289	\$1,225,583,991	\$1,251,476,948
Agriculture	\$2,306,058	\$2,422,565	\$2,293,055	\$2,293,055	\$2,293,055	\$2,293,055	\$2,293,055
Tax Rates							
<i>ACGFL</i>							
Adjusted City General Fund Levy [(<i>PYGFPTC</i> ÷ <i>PYNTTV</i>) × 1,000]	\$8.10000	\$8.10000	\$7.86408	\$7.70988	\$7.55871	\$7.41050	\$7.26519
Insurance	\$0.00000	\$0.00000	\$0.23700	\$0.24824	\$0.26585	\$0.27803	\$0.29270
Other	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Trust & Agency	\$2.00238	\$2.20805	\$2.29068	\$2.29068	\$2.29068	\$2.29068	\$2.29068
Total Non-Ag	\$10.10238	\$10.30805	\$10.39176	\$10.24880	\$10.11524	\$9.97921	\$9.84858
Agriculture	\$3.00375	\$3.00375	\$3.00375	\$3.00375	\$3.00375	\$3.00375	\$3.00375
Property Tax Revenues & Credits							
General	\$8,468,659	\$8,782,821	\$9,101,662	\$9,157,917	\$9,012,451	\$9,082,185	\$9,092,221
Insurance	\$-	\$-	\$274,294	\$294,866	\$316,981	\$340,755	\$366,311
Other	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Trust & Agency	\$2,150,386	\$2,477,028	\$2,663,279	\$2,796,443	\$2,936,265	\$3,024,353	\$3,115,084
Agriculture	\$6,697	\$7,277	\$6,888	\$6,888	\$6,888	\$6,888	\$6,888
Utility Excise Tax	\$17,613	\$40,262	\$41,579	\$51,240	\$51,240	\$51,240	\$51,240
Mobile Home Taxes	\$19,479	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Monies & Credits	\$402,417	\$356,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Total	\$11,065,252	\$11,688,388	\$12,512,702	\$12,732,354	\$12,748,825	\$12,930,421	\$13,056,743
Licenses & Permits	Inflationary Rate \$895,929	-1.95% \$878,480	0.92% \$886,580	1.00% \$895,446	1.00% \$904,400	1.00% \$913,444	1.00% \$922,579
Use of Money	Inflationary Rate \$188,275	15.31% \$217,100	11.15% \$241,300	1.00% \$243,713	1.00% \$246,150	1.00% \$248,612	1.00% \$251,098
Intergovernmental	Inflationary Rate \$741,091	-11.49% \$655,952	9.10% \$715,644	1.00% \$722,800	1.00% \$730,028	1.00% \$737,329	1.00% \$744,702
Charges for Services	Inflationary Rate \$2,651,934	17.05% \$3,104,100	3.63% \$3,216,900	3.00% \$3,313,407	3.00% \$3,412,809	3.00% \$3,515,193	3.00% \$3,620,649
Miscellaneous	Inflationary Rate \$302,348	-28.69% \$215,600	0.00% \$215,600	2.00% \$219,912	2.00% \$224,310	2.00% \$228,796	2.00% \$233,372
Utility Accounting & Collection	Inflationary Rate \$498,541	12.72% \$561,952	25.41% \$704,725	3.00% \$739,961	3.00% \$776,959	3.00% \$815,807	3.00% \$856,598
Commercial Prop Tax Backfill	80% of backfill \$193,115	60% of backfill \$144,583	40% of backfill \$97,540	20% of backfill \$48,000	\$-	\$-	\$-
Business Property Tax Credit	Inflationary Rate \$-	\$119,041	0.00% \$100,000	0.00% \$100,000	0.00% \$100,000	0.00% \$100,000	0.00% \$100,000
ARPA Transfer In	\$275,000	\$155,000	\$-	\$-	\$-	\$-	\$-
Total	\$16,811,485	\$17,740,196	\$18,690,991	\$19,015,593	\$19,143,483	\$19,489,602	\$19,785,741

\$8.10 LEVY reduced as a result of growth

INSURANCE LEVY not previously used

General Fund Summary

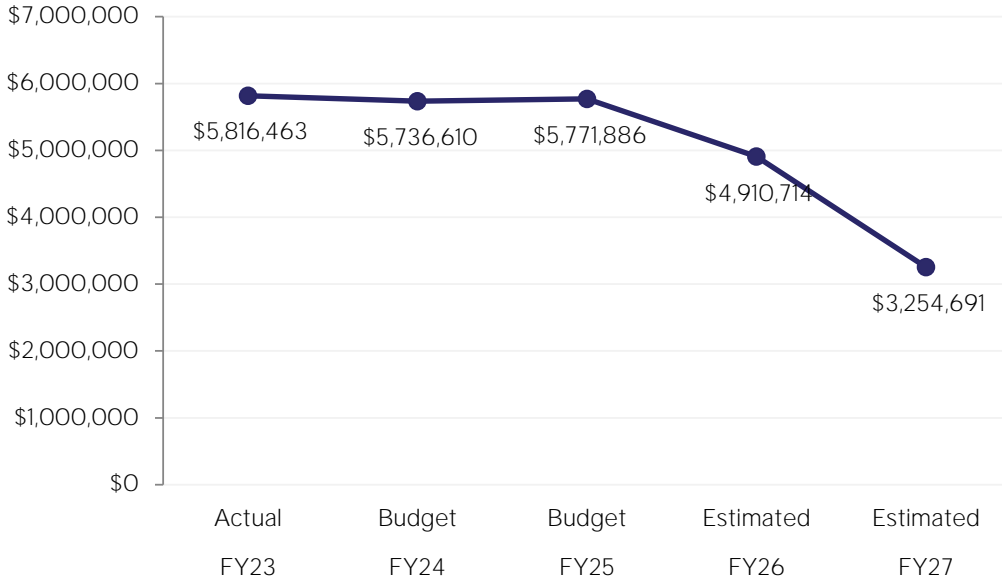
	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated
Revenues							
Property Taxes	\$ 11,065,252	\$ 11,688,388	\$ 12,512,702	\$ 12,732,354	\$ 12,748,825	\$ 12,930,421	\$ 13,056,743
Licenses & Permits	\$ 895,929	\$ 878,480	\$ 886,580	\$ 895,446	\$ 904,400	\$ 913,444	\$ 922,579
Use of Money	\$ 188,275	\$ 217,100	\$ 241,300	\$ 243,713	\$ 246,150	\$ 248,612	\$ 251,098
Intergovernmental	\$ 741,091	\$ 655,952	\$ 715,644	\$ 722,800	\$ 730,028	\$ 737,329	\$ 744,702
Charges for Services	\$ 2,651,934	\$ 3,104,100	\$ 3,216,900	\$ 3,313,407	\$ 3,412,809	\$ 3,515,193	\$ 3,620,649
Miscellaneous	\$ 302,348	\$ 215,600	\$ 215,600	\$ 219,912	\$ 224,310	\$ 228,796	\$ 233,372
Utility Accounting & Collection	\$ 498,541	\$ 561,952	\$ 704,725	\$ 739,961	\$ 776,959	\$ 815,807	\$ 856,598
Commercial Property Tax Backfill	\$ 193,115	\$ 144,583	\$ 97,540	\$ 48,000	\$ -	\$ -	\$ -
Business Property Tax Credit	\$ -	\$ 119,041	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
ARPA Transfer In	\$ 275,000	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Revenues	\$ 16,811,485	\$ 17,740,196	\$ 18,690,991	\$ 19,015,593	\$ 19,143,483	\$ 19,489,602	\$ 19,785,741
Expenditures							
Public Safety	\$ 5,455,010	\$ 5,922,338	\$ 6,223,185	\$ 6,657,905	\$ 6,971,642	\$ 7,299,429	\$ 7,828,068
Public Works	\$ 1,687,621	\$ 2,201,000	\$ 2,201,000	\$ 2,289,040	\$ 2,380,602	\$ 2,475,826	\$ 2,574,859
Health & Social Services	\$ 143,000	\$ 155,000	\$ 155,000	\$ 159,650	\$ 164,440	\$ 169,373	\$ 174,454
Culture & Recreation	\$ 5,714,779	\$ 5,898,605	\$ 6,282,258	\$ 6,778,781	\$ 7,088,544	\$ 7,254,758	\$ 7,662,472
Community & Economic Dev't	\$ 1,316,020	\$ 1,283,349	\$ 1,397,855	\$ 1,466,893	\$ 1,536,723	\$ 1,609,942	\$ 1,686,716
General Government	\$ 3,245,667	\$ 2,359,757	\$ 2,396,416	\$ 2,524,497	\$ 2,657,557	\$ 2,782,894	\$ 2,926,824
Total General Fund Expenditures	\$ 17,562,097	\$ 17,820,049	\$ 18,655,714	\$ 19,876,765	\$ 20,799,506	\$ 21,592,222	\$ 22,853,393
Revenues - Expenditures =	\$ (750,612)	\$ (79,853)	\$ 35,277	\$ (861,172)	\$ (1,656,024)	\$ (2,102,620)	\$ (3,067,652)
Beginning Fund Balance	\$ 6,567,075	\$ 5,816,463	\$ 5,736,610	\$ 5,771,886	\$ 4,910,714	\$ 3,254,691	\$ 1,152,071
Ending Fund Balance	\$ 5,816,463	\$ 5,736,610	\$ 5,771,886	\$ 4,910,714	\$ 3,254,691	\$ 1,152,071	\$ (1,915,581)
% Reserved	34.60%	32.34%	30.88%	25.82%	17.00%	5.91%	-9.68%
Total Revenues/Capita	\$ 760	\$ 783	\$ 806	\$ 801	\$ 788	\$ 785	\$ 779
Expenditures/Capita							
Public Safety	\$ 247	\$ 261	\$ 268	\$ 280	\$ 287	\$ 294	\$ 308
Public Works	\$ 76	\$ 97	\$ 95	\$ 96	\$ 98	\$ 100	\$ 101
Health & Social Services	\$ 6	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
Culture & Recreation	\$ 258	\$ 260	\$ 271	\$ 285	\$ 292	\$ 292	\$ 302
Community & Economic Dev't	\$ 60	\$ 57	\$ 60	\$ 62	\$ 63	\$ 65	\$ 66
General Government	\$ 147	\$ 104	\$ 103	\$ 106	\$ 109	\$ 112	\$ 115
Total GF Expenditures/Capita	\$ 794	\$ 786	\$ 804	\$ 837	\$ 856	\$ 869	\$ 900
Personnel Expenditures							
Public Safety	\$ 4,553,985	\$ 4,944,672	\$ 5,306,326	\$ 5,562,951	\$ 5,840,828	\$ 6,132,588	\$ 6,438,925
Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health & Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Culture & Recreation	\$ 3,977,006	\$ 3,962,615	\$ 4,218,437	\$ 4,429,359	\$ 4,650,827	\$ 4,883,368	\$ 5,127,537
Community & Economic Dev't	\$ 655,773	\$ 766,649	\$ 841,655	\$ 883,738	\$ 927,925	\$ 974,321	\$ 1,023,037
General Government	\$ 1,518,262	\$ 1,617,977	\$ 1,846,916	\$ 1,939,262	\$ 2,036,225	\$ 2,138,036	\$ 2,244,938
Total Personnel Expenditures	\$ 10,705,026	\$ 11,291,913	\$ 12,213,334	\$ 12,815,309	\$ 13,455,804	\$ 14,128,313	\$ 14,834,436
% of General Fund Expenditures	60.96%	63.37%	65.47%	64.47%	64.69%	65.43%	64.91%

RESERVE BALANCE remains strong, at the higher end of the General Fund Reserve Policy

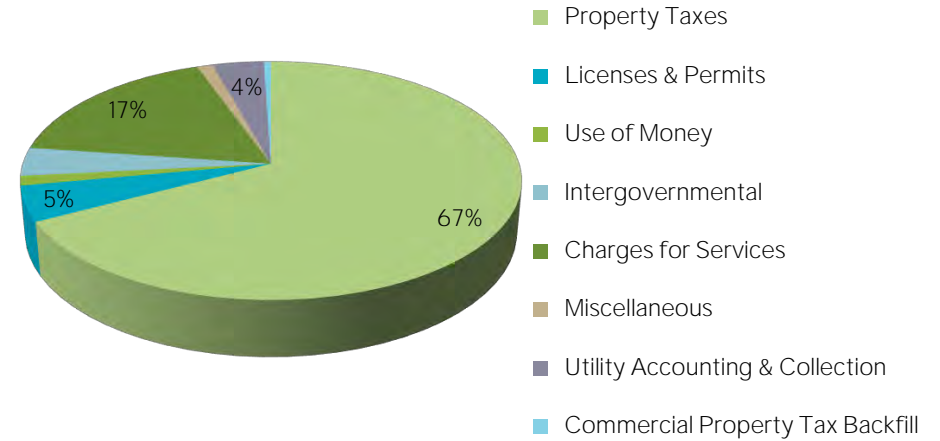
American Rescue Plan Act (ARPA) Allocation

Coronavirus State & Local Fiscal Recovery Funds						AWARDED	REMAINING
						\$ 2,906,110	\$ 836,110
Projects Funded	FY22	FY23	FY24	FY25	TOTAL	POTENTIAL	
1. Domestic Violence Intervention Program	\$ 25,000				\$ 25,000		
2. North Liberty Community Pantry	\$ 100,000				\$ 100,000		
3. City Social Services Grants		\$ 150,000	\$ 155,000		\$ 305,000		
4. Storm Water GIS		\$ 200,000			\$ 200,000		
5. Centennial Park			\$ 1,000,000		\$ 1,000,000		
6. Ranshaw House Furnishings			\$ 40,000		\$ 40,000		
7. Affordable Housing Program			\$ 400,000		\$ 400,000		
8. Workforce Housing Program					\$ -	\$ -	
9. Social Service Support					\$ -	\$ 245,000	
10. Liberty Centre Pond Repairs					\$ -	\$ 132,000	PROPOSE funding of Stormwater projects to allow for the SW Fund to recover
11. Leaf Vac Trailer					\$ -	\$ 142,500	
12. Other					\$ -	\$ -	
Total	\$ 125,000	\$ 350,000	\$ 1,595,000	\$ -	\$2,070,000	\$ 519,500	
Budgeted General Fund Transfer	\$ -	\$ 275,000	\$ 155,000	\$ -		\$ 316,610	
							BALANCE

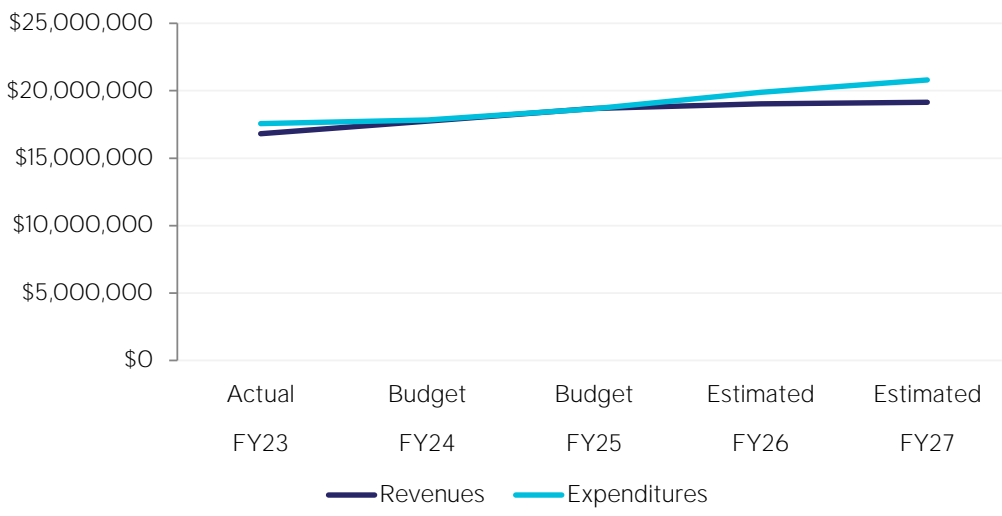
General Fund Balance Projection



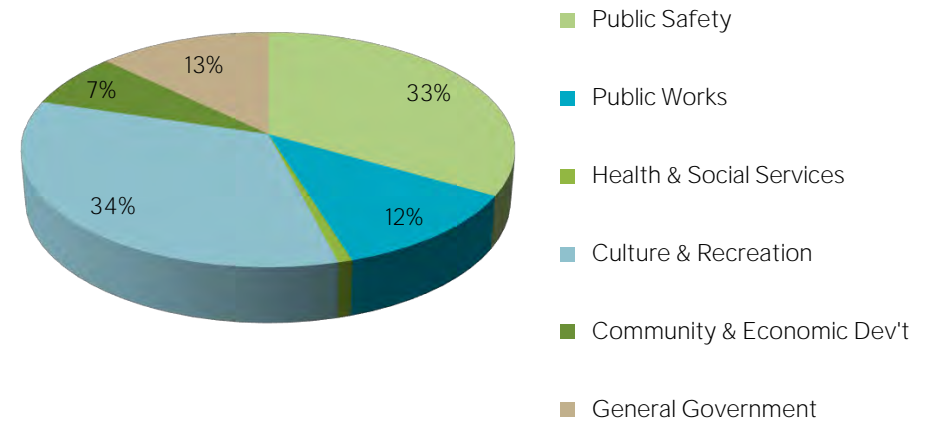
General Fund FY25 Revenues



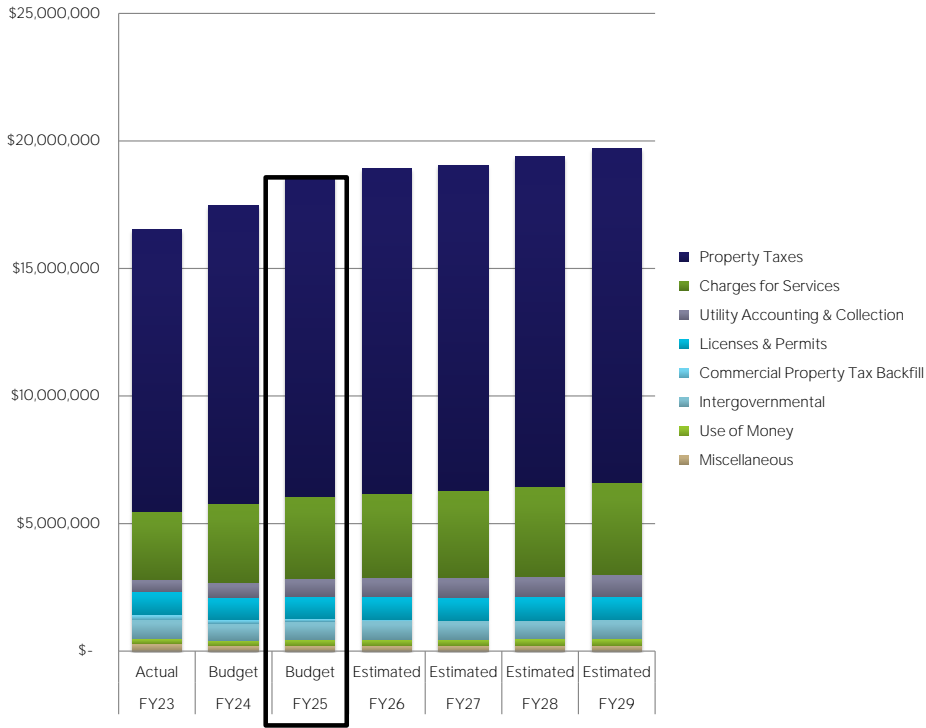
General Fund Revenue/Expense Projections



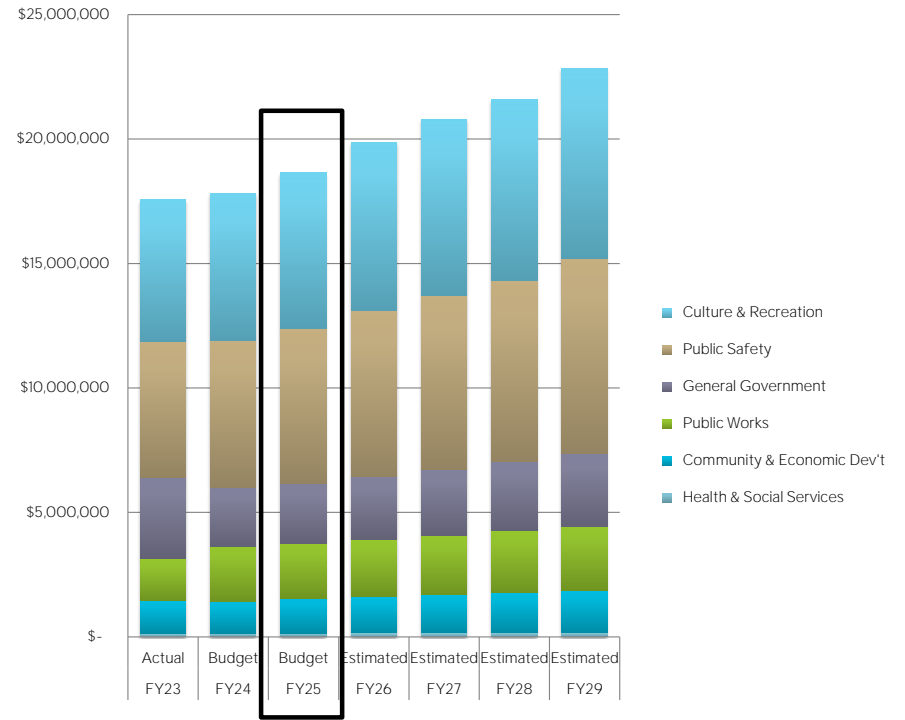
General Fund FY25 Expenditures



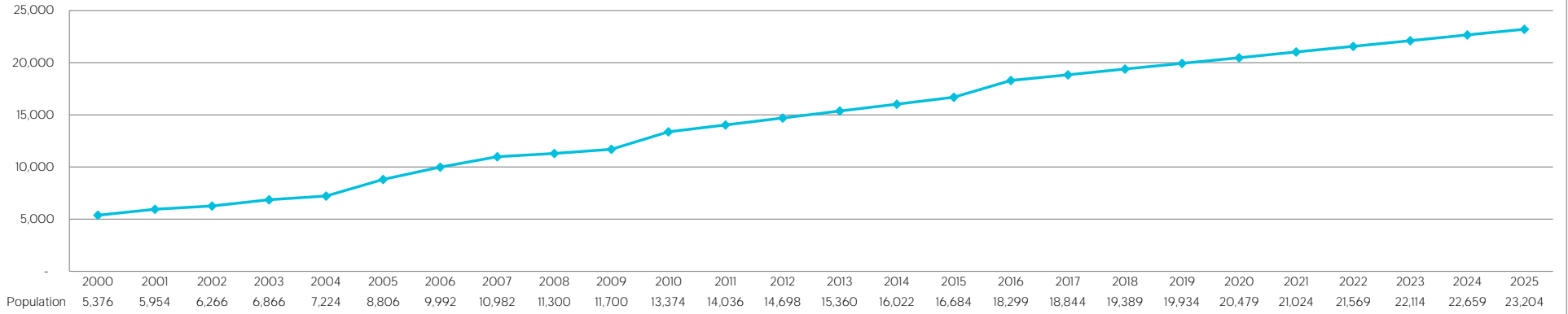
History & Forecast of General Fund Revenues



History & Forecast of General Fund Expenditures



North Liberty Census History and Forecast



Hotel/Motel Tax

	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated
Revenues							
Budget Inflation Rate		-19.45%	6.67%	2.00%	2.00%	2.00%	2.00%
Taxes Collected	\$ 93,107	\$ 75,000	\$ 80,000	\$ 81,600	\$ 83,232	\$ 84,897	\$ 86,595
Total Revenues	\$ 93,107	\$ 75,000	\$ 80,000	\$ 81,600	\$ 83,232	\$ 84,897	\$ 86,595
Expenditures							
CVB Contribution	\$ 23,277	\$ 18,750	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649
Services & Commodities	\$ 12,346	\$ 6,900	\$ 14,000	\$ 14,280	\$ 14,566	\$ 14,857	\$ 15,154
Projects*							
Blues & BBQ, Summer Slate & Beat the Bitter	\$ 15,000						
Babe Ruth Field concessions Phase 1	\$ 10,000						
Babe Ruth Field concessions Phase 2							
Fox Run Pond Park		\$ 75,000					
Aquatic Enhancements (Comm Ctr Fund Transfer)		\$ 18,000	\$ 50,000	\$ 50,000		\$ 100,000	
Comm Ctr Parking Lot & Sidewalks (Comm Ctr Fund Transfer)			\$ 50,000				
Gymnasium Curtains & System (Comm Ctr Fund Transfer)					\$ 50,000		
Total Expenditures	\$ 60,623	\$ 118,650	\$ 134,000	\$ 84,680	\$ 85,374	\$ 136,081	\$ 36,803
Net Change in Fund Balance	\$ 32,484	\$ (43,650)	\$ (54,000)	\$ (3,080)	\$ (2,142)	\$ (51,184)	\$ 49,792
Beginning Fund Balance	\$ 69,644	\$ 102,128	\$ 58,478	\$ 4,478	\$ 1,398	\$ (744)	\$ (51,928)
Ending Fund Balance	\$ 102,128	\$ 58,478	\$ 4,478	\$ 1,398	\$ (744)	\$ (51,928)	\$ (2,136)
% Reserved	168.47%	49.29%	3.34%	1.65%	-0.87%	-38.16%	-5.80%

Projects* See Capital Improvements Plan (CIP) for project details.

Franchise Fee Fund

	FY23	FY24	FY25	FY26	FY27	FY28	FY29
	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated
Revenues							
Alliant Energy	\$ 182,567	\$ 288,655	\$ 324,736	\$ 327,984	\$ 331,264	\$ 334,576	\$ 337,922
Linn County REC	\$ 159,763	\$ 196,323	\$ 220,863	\$ 223,071	\$ 225,302	\$ 227,555	\$ 229,831
MidAmerican Energy	\$ 118,773	\$ 115,023	\$ 129,401	\$ 130,695	\$ 132,002	\$ 133,322	\$ 134,655
Total Revenues	\$ 461,103	\$ 400,000	\$ 675,000	\$ 681,750	\$ 688,568	\$ 695,453	\$ 702,408
Expenditures							
Projects*							
Babe Ruth Field backstop		\$ 60,000					
Babe Ruth Field concessions Phase 1		\$ 25,000					
Centennial Park		\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Fox Run Pond Park playground		\$ 338,000					
Penn Meadows playground surface			\$ 130,000				
Freedom Park new park walk trail			\$ 130,000				
Koser Park backstop			\$ 45,000				
Quail Ridge Park parking expansion				\$ 95,000			
Quail Ridge Park ballfield update (90' bases)				\$ 15,000			
Penn Meadows ballfield light (Field 3 or 4)				\$ 125,000			
Penn Meadows Park solar parking lot lights				\$ 120,000			
Penn Meadows Tennis parking expansion				\$ 50,000			
Fox Run Neighborhood Park playground					\$ 120,000		
Deerfield Park playground & border					\$ 85,000		
Broadmoor Park new park walk trail						\$ 160,000	
Trail Lighting						\$ 50,000	
Ranshaw House outdoor fitness equipment							\$ 60,000
Red Fern Dog Park agility equipment							\$ 65,000
Liberty Centre Park repainting							
Frisbee Golf (park tbd)							
Fox Valley playground							
Total Expenditures	\$ -	\$ 923,000	\$ 805,000	\$ 905,000	\$ 705,000	\$ 710,000	\$ 625,000
Net Change in Fund Balance	\$ 461,103	\$ (523,000)	\$ (130,000)	\$ (223,250)	\$ (16,433)	\$ (14,547)	\$ 77,408
Beginning Fund Balance	\$ 352,648	\$ 813,751	\$ 290,751	\$ 160,751	\$ (62,499)	\$ (78,932)	\$ (93,478)
Ending Fund Balance	\$ 813,751	\$ 290,751	\$ 160,751	\$ (62,499)	\$ (78,932)	\$ (93,478)	\$ (16,071)

Projects* See Capital Improvements Plan (CIP) for project details.

Road Use Tax (RUT) Fund

	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated
Population	20,479	20,479	20,479	20,479	20,479	20,479	20,479
RUT Formula Funding/Capita	\$ 114.22	\$ 106.24	\$ 108.73	\$ 109.56	\$ 110.39	\$ 111.22	\$ 112.05
2015 Gas Tax Funding/Capita	\$ 23.39	\$ 21.76	\$ 22.27	\$ 22.44	\$ 22.61	\$ 22.78	\$ 22.95
Revenues							
RUT Formula Funding/Capita	\$ 2,339,057	\$ 2,175,689	\$ 2,226,682	\$ 2,243,679	\$ 2,260,677	\$ 2,277,674	\$ 2,294,672
2015 Gas Tax Funding/Capita	\$ 479,084	\$ 445,623	\$ 456,067	\$ 459,549	\$ 463,030	\$ 466,512	\$ 469,993
Total Revenues	\$ 2,818,141	\$ 2,621,312	\$ 2,682,749	\$ 2,703,228	\$ 2,723,707	\$ 2,744,186	\$ 2,764,665
Revenues/Capita	\$ 137.61	\$ 128.00	\$ 131.00	\$ 132.00	\$ 133.00	\$ 134.00	\$ 135.00
Expenditures							
Budget Inflation Rate		35.44%	-16.97%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 807,895	\$ 907,676	\$ 1,003,999	\$ 1,054,199	\$ 1,106,909	\$ 1,162,254	\$ 1,220,367
Services & Commodities	\$ 356,409	\$ 501,900	\$ 560,400	\$ 588,420	\$ 617,841	\$ 648,733	\$ 681,170
Snow & Ice Removal	\$ 187,647	\$ 170,000	\$ 190,000	\$ 199,500	\$ 209,475	\$ 219,949	\$ 230,946
Traffic Safety	\$ 108,148	\$ 130,000	\$ 134,000	\$ 140,700	\$ 147,735	\$ 155,122	\$ 162,878
Street Lighting	\$ 80,770	\$ 96,000	\$ 103,000	\$ 108,150	\$ 113,558	\$ 119,235	\$ 125,197
Transfers							
Equipment Revolving	\$ 260,000	\$ 380,000	\$ 124,000	\$ 352,000	\$ 233,000	\$ 369,000	\$ 400,000
Capital	\$ 54,256	\$ 600,000	\$ -	\$ -	\$ 13,000	\$ -	\$ -
Debt	\$ 149,290	\$ 146,170	\$ 147,690	\$ 149,010	\$ 149,950	\$ -	\$ -
Street Repair Program	\$ 486,179	\$ 445,623	\$ 456,067	\$ 459,549	\$ 463,030	\$ 466,512	\$ 469,993
Computer Revolving	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
Billing & Accounting	\$ 10,699	\$ 11,295	\$ 94,152	\$ 98,860	\$ 103,803	\$ 108,993	\$ 114,442
Total Expenditures	\$ 2,503,591	\$ 3,390,964	\$ 2,815,608	\$ 3,152,687	\$ 3,160,600	\$ 3,252,098	\$ 3,407,293
Net Change in Fund Balance	\$ 314,550	\$ (769,652)	\$ (132,859)	\$ (449,459)	\$ (436,893)	\$ (507,912)	\$ (642,628)
Beginning Fund Balance	\$ 2,722,342	\$ 3,036,893	\$ 2,267,241	\$ 2,134,382	\$ 1,684,922	\$ 1,248,029	\$ 740,118
Ending Fund Balance	\$ 3,036,893	\$ 2,267,241	\$ 2,134,382	\$ 1,684,922	\$ 1,248,029	\$ 740,118	\$ 97,489
% Reserved	121.30%	66.86%	75.81%	53.44%	39.49%	22.76%	2.86%

FY24 REVENUES on track to reach \$2.85M

ACCOUNT FOR new full time laborer *half year FY24 *full year FY25

ADD hot patch trailer (\$45K); skid steer attachments (\$45K); message board trailer (\$20K)

REPLACE utility locator (\$14K)

A Breakdown of Road Use Tax (RUT) Fund

Total Personnel Costs	\$ 854,917	\$ 947,676	\$ 1,043,999	\$ 1,094,199	\$ 1,146,909	\$ 1,202,254	\$ 1,260,367
% of RUT Fund Expenditures	32.27%	26.77%	35.66%	33.44%	35.02%	35.74%	35.82%

Street Repair Program

	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated
Revenues							
Transfer from RUT Fund	\$ 486,179	\$ 445,623	\$ 456,067	\$ 459,549	\$ 463,030	\$ 466,512	\$ 469,993
Other Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 486,179	\$ 445,623	\$ 456,067	\$ 459,549	\$ 463,030	\$ 466,512	\$ 469,993
Expenditures							
Projects*							
Ranshaw Way Shoulders	\$ 300,000						
W. Penn Street RR Crossing		\$ 211,000					
Sugar Creek Lane			\$ 70,000				
North Stewart Street				\$ 1,825,000			
Commercial Drive					\$ 200,000		
Rachael Street Bridge						\$ 176,000	
Total Expenditures	\$ 300,000	\$ 211,000	\$ 70,000	\$ 1,825,000	\$ 200,000	\$ 176,000	\$ -
Net Change in Fund Balance	\$ 186,179	\$ 234,623	\$ 386,067	\$ (1,365,451)	\$ 263,030	\$ 290,512	\$ 469,993
Beginning Fund Balance	\$ 56,829	\$ 243,008	\$ 477,631	\$ 863,698	\$ (501,753)	\$ (238,723)	\$ 51,789
Ending Fund Balance	\$ 243,008	\$ 477,631	\$ 863,698	\$ (501,753)	\$ (238,723)	\$ 51,789	\$ 521,782

Projects* See Capital Improvements Plan (CIP) for project details.

Storm Water Utility

	FY23	FY24	FY25	FY26	FY27	FY28	FY29	
	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated	
Budget Inflation Rate		150%	150%	150%	150%	150%	150%	
Number of Accounts	9,520	9,663	9,808	9,955	10,104	10,256	10,410	
Flat Rate	\$ 2.00	\$ 2.00	n/a	n/a	n/a	n/a	n/a	
New Rate Structure Adopted February 1, 2024								
Single-Unit, Two-Unit & Townhomes		\$ 3.00	\$ 3.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	
Multi-Unit & Manufactured Homes		\$ 2.50	\$ 2.50	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	
Mix Used, Residential		\$ 2.25	\$ 2.25	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	
Commercial & Industrial		\$ 3.00	\$ 3.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	
ERU Rate for non-residential		\$ 0.33	\$ 0.33	\$ 0.67	\$ 1.00	\$ 1.00	\$ 1.00	
Revenues								
Storm Water Fees	\$ 228,192	\$ 229,231	\$ 335,000	\$ 448,000	\$ 467,000	\$ 474,005	\$ 481,115	
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Connection Fees/Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Use of Money	\$ 407	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Miscellaneous	\$ 408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Accounts Receivable/Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues	\$ 229,007	\$ 230,231	\$ 336,000	\$ 449,000	\$ 468,000	\$ 475,005	\$ 482,115	
Expenditures								
Budget Inflation Rate		-21.70%	5.00%	5.00%	5.00%	5.00%	5.00%	REPLACE
Personnel Services	\$ 114,641	\$ 119,447	\$ 124,287	\$ 130,501	\$ 137,026	\$ 143,878	\$ 151,072	skid steer shared
Services & Commodities	\$ 101,399	\$ 113,800	\$ 121,800	\$ 127,890	\$ 134,285	\$ 140,999	\$ 148,049	with Parks
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(\$27.5K)
Transfers								
Equipment Revolving	\$ 50,000	\$ 41,000	\$ 27,500	\$ 100,000	\$ 25,000	\$ 295,750	\$ 98,000	Will need to
Capital Reserve	\$ 95,000	\$ -	\$ 54,050	\$ -	\$ 15,000	\$ 249,000	\$ 132,000	reallocate
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Billing & Accounting	\$ 24,392	\$ 27,533	\$ 30,529	\$ 32,055	\$ 33,658	\$ 35,341	\$ 37,108	RESTORE
Total Expenditures	\$ 385,431	\$ 301,780	\$ 358,166	\$ 390,447	\$ 344,969	\$ 864,968	\$ 566,228	two sections of
Net Change in Fund Balance	\$ (156,424)	\$ (71,549)	\$ (22,166)	\$ 58,553	\$ 123,031	\$ (389,963)	\$ (84,113)	Muddy Creek
Beginning Fund Balance	\$ 153,603	\$ (21,455)	\$ (93,004)	\$ (115,170)	\$ (56,617)	\$ 66,414	\$ (323,549)	(\$55K)
Ending Fund Balance	\$ (21,455)	\$ (93,004)	\$ (115,170)	\$ (56,617)	\$ 66,414	\$ (323,549)	\$ (407,662)	
% Reserved	-5.57%	-30.82%	-32.16%	-14.50%	19.25%	-37.41%	-72.00%	
A Breakdown of Storm Water Utility								
Total Personnel Costs	\$ 114,641	\$ 119,447	\$ 124,287	\$ 130,501	\$ 137,026	\$ 143,878	\$ 151,072	
% of Storm Water Utility Expenditures	29.74%	39.58%	34.70%	33.42%	39.72%	16.63%	26.68%	

Water Utility Budget & Forecast

	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated	FY30 Estimated	FY31 Estimated	FY32 Estimated	FY33 Estimated	FY34 Estimated	FY35 Estimated
Budget Inflation Rate		1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Number of Accounts	9,601	9,614	9,758	9,904	10,053	10,204	10,357	10,512	10,670	10,830	10,992	11,157	11,325
Gallons Sold	410,076,000	428,400,000	434,826,000	441,348,390	447,968,616	454,688,145	461,508,467	468,431,094	475,457,561	482,589,424	489,828,265	497,175,689	504,633,325
Proposed Rate Increase		0.0%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Base Rate	\$ 17.44	\$ 17.44	\$ 17.44	\$ 17.96	\$ 18.50	\$ 19.06	\$ 19.63	\$ 20.22	\$ 20.82	\$ 21.45	\$ 22.09	\$ 22.76	\$ 23.44
Rate/1000 Gallons	\$ 7.01	\$ 7.01	\$ 7.01	\$ 7.22	\$ 7.43	\$ 7.66	\$ 7.89	\$ 8.12	\$ 8.37	\$ 8.62	\$ 8.88	\$ 9.14	\$ 9.42
Revenues													
Water Sales	\$ 4,133,878	\$ 4,205,560	\$ 4,268,644	\$ 4,462,653	\$ 4,665,481	\$ 4,877,527	\$ 5,099,211	\$ 5,330,970	\$ 5,573,262	\$ 5,826,567	\$ 6,091,385	\$ 6,368,238	\$ 6,657,674
Sales Tax	\$ 265,241	\$ 252,334	\$ 256,119	\$ 267,759	\$ 279,929	\$ 292,652	\$ 305,953	\$ 319,858	\$ 334,396	\$ 349,594	\$ 365,483	\$ 382,094	\$ 399,460
Connection Fees/Permits	\$ 171,512	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
Use of Money	\$ 19,478	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Miscellaneous	\$ 3,447	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable/Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4,593,556	\$ 4,583,394	\$ 4,650,262	\$ 4,855,913	\$ 5,070,910	\$ 5,295,679	\$ 5,530,663	\$ 5,776,328	\$ 6,033,158	\$ 6,301,661	\$ 6,582,368	\$ 6,875,832	\$ 7,182,635
Expenditures													
Budget Inflation Rate		3.69%	4.04%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 796,142	\$ 818,084	\$ 853,578	\$ 896,257	\$ 941,070	\$ 988,123	\$ 1,037,529	\$ 1,089,406	\$ 1,143,876	\$ 1,201,070	\$ 1,261,123	\$ 1,324,180	\$ 1,390,389
Services & Commodities	\$ 1,556,611	\$ 1,679,879	\$ 1,631,930	\$ 1,713,527	\$ 1,799,203	\$ 1,889,163	\$ 1,983,621	\$ 2,082,802	\$ 2,186,942	\$ 2,296,289	\$ 2,411,104	\$ 2,531,659	\$ 2,658,242
Capital	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Transfers													
Equipment Revolving	\$ 120,000	\$ 135,000	\$ 30,000	\$ -	\$ 310,000	\$ 125,000	\$ 176,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Computer Revolving	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Capital Reserve	\$ -	\$ 80,000	\$ 80,000	\$ 375,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Revenue Debt	\$ 1,503,791	\$ 1,274,841	\$ 1,626,025	\$ 1,625,168	\$ 1,503,240	\$ 1,500,000	\$ 1,497,340	\$ 1,494,240	\$ 1,490,700	\$ 1,487,720	\$ 1,484,280	\$ 1,480,380	\$ 1,477,020
GO Debt	\$ 244,050	\$ 292,478	\$ 291,878	\$ 296,178	\$ 45,078	\$ 44,028	\$ 42,978	\$ 41,928	\$ 40,878	\$ 44,828	\$ 43,628	\$ 42,428	\$ 43,628
Billing & Accounting	\$ 231,725	\$ 261,562	\$ 290,022	\$ 304,523	\$ 319,749	\$ 335,737	\$ 352,524	\$ 370,150	\$ 388,657	\$ 408,090	\$ 428,495	\$ 449,919	\$ 472,415
Upcoming Projects													
Maint Facility Add & Tower 3 Refurb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000
Control Bldgs & Generators (4&5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Plant Expansion & Well(s)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Total Expenditures	\$ 4,453,819	\$ 4,618,344	\$ 4,804,933	\$ 5,212,152	\$ 5,074,840	\$ 5,323,551	\$ 5,506,492	\$ 5,840,026	\$ 6,412,554	\$ 6,599,497	\$ 6,790,130	\$ 6,990,066	\$ 7,203,194
Net Change in Fund Balance	\$ 139,737	\$ (34,950)	\$ (154,671)	\$ (356,239)	\$ (3,930)	\$ (27,872)	\$ 24,171	\$ (63,698)	\$ (379,396)	\$ (297,836)	\$ (207,762)	\$ (114,234)	\$ (20,559)
Beginning Fund Balance	\$ 1,760,264	\$ 1,900,002	\$ 1,865,051	\$ 1,710,380	\$ 1,354,141	\$ 1,350,211	\$ 1,322,339	\$ 1,346,510	\$ 1,282,812	\$ 903,417	\$ 605,580	\$ 397,818	\$ 283,585
Ending Fund Balance	\$ 1,900,002	\$ 1,865,051	\$ 1,710,380	\$ 1,354,141	\$ 1,350,211	\$ 1,322,339	\$ 1,346,510	\$ 1,282,812	\$ 903,417	\$ 605,580	\$ 397,818	\$ 283,585	\$ 263,026
% Reserved	42.66%	40.38%	35.60%	25.98%	26.61%	24.84%	24.45%	21.97%	14.09%	9.18%	5.86%	4.06%	3.65%
Total Personnel Costs	\$ 796,142	\$ 818,084	\$ 853,578	\$ 896,257	\$ 941,070	\$ 988,123	\$ 1,037,529	\$ 1,089,406	\$ 1,143,876	\$ 1,201,070	\$ 1,261,123	\$ 1,324,180	\$ 1,390,389
% of Water Utility Expenditures	17.88%	17.71%	17.76%	17.20%	18.54%	18.56%	18.84%	18.65%	17.84%	18.20%	18.57%	18.94%	19.30%
Debt Service Coverage													
Net Revenue/All Revenue Debt	1.49	1.58	1.33	1.38	1.50	1.56	1.64	1.71	1.78	1.85	1.93	2.01	2.09
Required Coverage	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Desired Coverage	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Difference (Actual vs. Required)	0.29	0.38	0.13	0.18	0.30	0.36	0.44	0.51	0.58	0.65	0.73	0.81	0.89
Water Capital Fund Summary (602 & 605)													
Beginning Balance	\$ 568,853	\$ 643,722	\$ 723,722	\$ 803,722	\$ 883,722	\$ 1,038,722	\$ 1,193,722	\$ 1,323,722	\$ 1,453,722	\$ 1,583,722	\$ 1,713,722	\$ 1,843,722	\$ 1,973,722
Transfers In	\$ 128,216	\$ 215,000	\$ 110,000	\$ 375,000	\$ 465,000	\$ 280,000	\$ 306,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Expenses	\$ 53,347	\$ 135,000	\$ 30,000	\$ 295,000	\$ 310,000	\$ 125,000	\$ 176,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Ending Balance	\$ 643,722	\$ 723,722	\$ 803,722	\$ 883,722	\$ 1,038,722	\$ 1,193,722	\$ 1,323,722	\$ 1,453,722	\$ 1,583,722	\$ 1,713,722	\$ 1,843,722	\$ 1,973,722	\$ 2,103,722
Assigned Balance (Savings for Future Expenditures, FY Balance as Listed)													
Membrane Replacement	\$ 160,000	\$ 240,000	\$ 320,000	\$ 400,000	\$ 480,000	\$ 560,000	\$ 640,000	\$ 720,000	\$ 800,000	\$ 880,000	\$ 960,000	\$ 1,040,000	\$ 1,120,000
Unassigned Balance	\$ 483,722	\$ 483,722	\$ 483,722	\$ 483,722	\$ 558,722	\$ 633,722	\$ 683,722	\$ 733,722	\$ 783,722	\$ 833,722	\$ 883,722	\$ 933,722	\$ 983,722

PLANNING FOR FY26 rate increase

FY24 SALES REVENUE on pace to exceed \$4.3M

ADD skid steer attachment for topsoil (\$30K)

SETASIDE future membrane replacements (\$80K)

ACCOUNT FOR FY25 debt service payment increase

Water Utility Budget & Forecast

Water Rate Increase Analysis																	
		Monthly Water Costs Based on Usage															
		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35			
Consumption in Gallons		3,000	\$ 31.45	\$ 31.45	\$ 31.45	\$ 32.40	\$ 33.37	\$ 34.37	\$ 35.40	\$ 36.46	\$ 37.56	\$ 38.69	\$ 39.85	\$ 41.04	\$ 42.27		
		5,000	\$ 45.47	\$ 45.47	\$ 45.47	\$ 46.83	\$ 48.24	\$ 49.69	\$ 51.18	\$ 52.71	\$ 54.29	\$ 55.92	\$ 57.60	\$ 59.33	\$ 61.11		
		8,000	\$ 66.49	\$ 66.49	\$ 66.49	\$ 68.49	\$ 70.54	\$ 72.66	\$ 74.84	\$ 77.08	\$ 79.40	\$ 81.78	\$ 84.23	\$ 86.76	\$ 89.36		
		11,000	\$ 87.51	\$ 87.51	\$ 87.51	\$ 90.14	\$ 92.84	\$ 95.63	\$ 98.50	\$ 101.45	\$ 104.50	\$ 107.63	\$ 110.86	\$ 114.19	\$ 117.61		
		15,000	\$ 115.54	\$ 115.54	\$ 115.54	\$ 119.01	\$ 122.58	\$ 126.26	\$ 130.05	\$ 133.95	\$ 137.97	\$ 142.11	\$ 146.37	\$ 150.76	\$ 155.28		
		3,000	\$ -	\$ -	\$ -	\$ 0.94	\$ 0.97	\$ 1.00	\$ 1.03	\$ 1.06	\$ 1.09	\$ 1.13	\$ 1.16	\$ 1.20	\$ 1.23		
		5,000	\$ -	\$ -	\$ -	\$ 1.36	\$ 1.41	\$ 1.45	\$ 1.49	\$ 1.54	\$ 1.58	\$ 1.63	\$ 1.68	\$ 1.73	\$ 1.78		
		8,000	\$ -	\$ -	\$ -	\$ 1.99	\$ 2.05	\$ 2.12	\$ 2.18	\$ 2.25	\$ 2.31	\$ 2.38	\$ 2.45	\$ 2.53	\$ 2.60		
		11,000	\$ -	\$ -	\$ -	\$ 2.63	\$ 2.70	\$ 2.79	\$ 2.87	\$ 2.95	\$ 3.04	\$ 3.13	\$ 3.23	\$ 3.33	\$ 3.43		
		15,000	\$ -	\$ -	\$ -	\$ 3.47	\$ 3.57	\$ 3.68	\$ 3.79	\$ 3.90	\$ 4.02	\$ 4.14	\$ 4.26	\$ 4.39	\$ 4.52		
	3,000	\$ -	\$ -	\$ -	\$ 11.32	\$ 11.66	\$ 12.01	\$ 12.37	\$ 12.75	\$ 13.13	\$ 13.52	\$ 13.93	\$ 14.34	\$ 14.77			
	5,000	\$ -	\$ -	\$ -	\$ 16.37	\$ 16.86	\$ 17.37	\$ 17.89	\$ 18.42	\$ 18.98	\$ 19.55	\$ 20.13	\$ 20.74	\$ 21.36			
	8,000	\$ -	\$ -	\$ -	\$ 23.94	\$ 24.66	\$ 25.40	\$ 26.16	\$ 26.94	\$ 27.75	\$ 28.58	\$ 29.44	\$ 30.32	\$ 31.23			
	11,000	\$ -	\$ -	\$ -	\$ 31.51	\$ 32.45	\$ 33.42	\$ 34.43	\$ 35.46	\$ 36.52	\$ 37.62	\$ 38.75	\$ 39.91	\$ 41.11			
	15,000	\$ -	\$ -	\$ -	\$ 41.60	\$ 42.84	\$ 44.13	\$ 45.45	\$ 46.82	\$ 48.22	\$ 49.67	\$ 51.16	\$ 52.69	\$ 54.27			

Waste Water Utility Budget & Forecast

	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
Budget Inflation Rate		1.50%	2.00%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Number of Accounts	9,362	9,318	9,505	9,647	9,792	9,939	10,088	10,239	10,393	10,549	10,707	10,868	11,031
Gallons Sold	406,492,000	416,150,000	424,473,000	430,840,095	437,302,696	443,862,237	450,520,170	457,277,973	464,137,143	471,099,200	478,165,688	485,338,173	492,618,246
Proposed Rate Increase	0%	0%	0%	0%	0%	0%	3%	3%	3%	3%	3%	3%	3%
Base Rate	\$ 31.24	\$ 31.24	\$ 31.24	\$ 31.24	\$ 31.24	\$ 31.24	\$ 32.18	\$ 33.14	\$ 34.14	\$ 35.16	\$ 36.22	\$ 37.30	\$ 38.42
Rate/1000 Gallons	\$ 5.63	\$ 5.63	\$ 5.63	\$ 5.63	\$ 5.63	\$ 5.63	\$ 5.80	\$ 5.97	\$ 6.15	\$ 6.34	\$ 6.53	\$ 6.72	\$ 6.92
Revenues													
Waste Water Sales	\$ 5,136,785	\$ 5,154,251	\$ 5,257,337	\$ 5,336,197	\$ 5,416,239	\$ 5,497,483	\$ 5,747,344	\$ 6,008,560	\$ 6,281,650	\$ 6,567,151	\$ 6,865,628	\$ 7,177,670	\$ 7,503,895
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection Fees/Permits	\$ 61,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Use of Money	\$ 33,210	\$ 20,000	\$ 20,000	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
Miscellaneous	\$ 150,890	\$ 263,694	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable/Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 5,381,885	\$ 5,462,945	\$ 5,308,337	\$ 5,367,497	\$ 5,447,539	\$ 5,528,783	\$ 5,778,644	\$ 6,039,860	\$ 6,312,950	\$ 6,598,451	\$ 6,896,928	\$ 7,208,970	\$ 7,535,195
Expenditures													
Budget Inflation Rate		-7.14%	3.13%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 838,441	\$ 845,620	\$ 899,295	\$ 944,260	\$ 991,473	\$ 1,041,046	\$ 1,093,099	\$ 1,147,754	\$ 1,205,141	\$ 1,265,398	\$ 1,328,668	\$ 1,395,102	\$ 1,464,857
Services & Commodities	\$ 1,565,666	\$ 1,254,175	\$ 1,323,550	\$ 1,389,728	\$ 1,459,214	\$ 1,532,175	\$ 1,608,783	\$ 1,689,222	\$ 1,773,684	\$ 1,862,368	\$ 1,955,486	\$ 2,053,260	\$ 2,155,923
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers													
Equipment Revolving	\$ 125,000	\$ 58,000	\$ 50,000	\$ 89,000	\$ -	\$ 127,500	\$ 390,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Computer Revolving	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300
Capital Reserve	\$ 781,194	\$ 295,000	\$ 318,000	\$ 595,350	\$ 273,500	\$ 297,000	\$ 219,750	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000
Revenue Debt	\$ 1,752,055	\$ 1,627,769	\$ 1,773,352	\$ 1,778,501	\$ 1,792,779	\$ 1,858,475	\$ 1,650,824	\$ 1,646,770	\$ 1,643,470	\$ 1,639,908	\$ 1,636,086	\$ 1,632,002	\$ 1,628,658
GO Debt	\$ 559,840	\$ 1,093,563	\$ 951,903	\$ 946,603	\$ 610,803	\$ 471,153	\$ 470,453	\$ 469,503	\$ 468,253	\$ 471,703	\$ 469,753	\$ 387,456	\$ 386,506
Billing & Accounting	\$ 231,725	\$ 261,562	\$ 290,022	\$ 304,523	\$ 319,749	\$ 335,737	\$ 352,524	\$ 370,150	\$ 388,657	\$ 408,090	\$ 428,495	\$ 449,919	\$ 472,415
Upcoming Projects													
Mid/Long Term Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Lift Station Upgrades (3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,000	\$ 380,000	\$ 380,000	\$ 380,000
Total Expenditures	\$ 5,858,221	\$ 5,439,989	\$ 5,610,422	\$ 6,052,264	\$ 5,451,818	\$ 5,892,386	\$ 6,014,733	\$ 6,047,699	\$ 6,203,505	\$ 6,751,768	\$ 6,922,788	\$ 7,022,039	\$ 7,212,659
Net Change in Fund Balance	\$ (476,336)	\$ 22,956	\$ (302,085)	\$ (684,768)	\$ (4,278)	\$ (363,603)	\$ (236,089)	\$ (7,839)	\$ 109,445	\$ (153,317)	\$ (25,860)	\$ 186,931	\$ 322,536
Beginning Fund Balance	\$ 5,370,231	\$ 4,893,984	\$ 4,916,940	\$ 4,614,855	\$ 3,930,087	\$ 3,925,809	\$ 3,925,809	\$ 3,562,206	\$ 3,326,116	\$ 3,318,278	\$ 3,427,722	\$ 3,274,405	\$ 3,435,476
Ending Fund Balance	\$ 4,893,984	\$ 4,916,940	\$ 4,614,855	\$ 3,930,087	\$ 3,925,809	\$ 3,562,206	\$ 3,326,116	\$ 3,318,278	\$ 3,427,722	\$ 3,274,405	\$ 3,248,545	\$ 3,435,476	\$ 3,758,012
% Reserved	83.54%	90.39%	82.26%	64.94%	72.01%	60.45%	55.30%	54.87%	55.25%	48.50%	46.93%	48.92%	52.10%
Total Personnel Costs	\$ 838,441	\$ 845,620	\$ 899,295	\$ 944,260	\$ 991,473	\$ 1,041,046	\$ 1,093,099	\$ 1,147,754	\$ 1,205,141	\$ 1,265,398	\$ 1,328,668	\$ 1,395,102	\$ 1,464,857
% of Waste Water Utility Expenditures	14.31%	15.54%	16.03%	15.60%	18.19%	17.67%	18.17%	18.98%	19.43%	18.74%	19.19%	19.87%	20.31%
Debt Service Coverage													
Net Revenue/All Revenue Debt	1.70	2.07	1.74	1.71	1.67	1.59	1.86	1.94	2.03	2.12	2.21	2.30	2.40
Required Coverage	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Desired Coverage	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Difference (Actual vs. Required)	0.50	0.87	0.54	0.51	0.47	0.39	0.66	0.74	0.83	0.92	1.01	1.10	1.20
Waste Water Capital Fund Summary (611 & 613)													
Beginning Balance	\$ (2,545,176)	\$ 2,115,501	\$ 2,335,501	\$ 2,355,501	\$ 2,575,501	\$ 2,508,079	\$ 2,728,079	\$ 2,460,079	\$ 2,680,079	\$ 2,900,079	\$ 3,120,079	\$ 3,340,079	\$ 3,560,079
Transfers In	\$ 5,029,510	\$ 353,000	\$ 368,000	\$ 684,350	\$ 273,500	\$ 424,500	\$ 609,750	\$ 495,000	\$ 495,000	\$ 495,000	\$ 495,000	\$ 495,000	\$ 495,000
Expenses	\$ 368,833	\$ 133,000	\$ 348,000	\$ 464,350	\$ 340,922	\$ 204,500	\$ 877,750	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
Ending Balance	\$ 2,115,501	\$ 2,335,501	\$ 2,355,501	\$ 2,575,501	\$ 2,508,079	\$ 2,728,079	\$ 2,460,079	\$ 2,680,079	\$ 2,900,079	\$ 3,120,079	\$ 3,340,079	\$ 3,560,079	\$ 3,780,079
Assigned Balance (Savings for Future Expenditures, FY Balance as Listed)													
Membrane Replacement	\$ 1,014,663	\$ 1,045,051	\$ 1,265,051	\$ 1,485,051	\$ 1,417,629	\$ 1,637,629	\$ 1,369,629	\$ 1,589,629	\$ 1,809,629	\$ 2,029,629	\$ 2,249,629	\$ 2,469,629	\$ 2,689,629
Unassigned Balance	\$ 1,100,838	\$ 1,290,450	\$ 1,090,450	\$ 1,090,450	\$ 1,090,450	\$ 1,090,450	\$ 1,090,450	\$ 1,090,450	\$ 1,090,450	\$ 1,090,450	\$ 1,090,450	\$ 1,090,450	\$ 1,090,450

FY24 SALES REVENUE on pace to exceed \$5.3M

ACCOUNTS FOR insurance proceeds from fire and flood at plant

ADD spare pump for lift station (\$50K)

ADD Progress Park Lift Station Phase 1 (\$98K)

SETASIDE future membrane replacements (\$220K)

ADD dump truck (\$200K)

REPLACE membranes (\$287K in FY27 and \$488K in FY29)

Waste Water Utility Budget & Forecast

Waste Water Rate Increase Analysis																			
		Monthly Waste Water Costs Based on Usage																	
		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35					
Consumption in Gallons	3,000	\$ 42.50	\$ 42.50	\$ 42.50	\$ 42.50	\$ 42.50	\$ 42.50	\$ 42.50	\$ 42.50	\$ 43.78	\$ 45.09	\$ 46.44	\$ 47.83	\$ 49.27	\$ 50.75	\$ 52.27			
	5,000	\$ 53.76	\$ 53.76	\$ 53.76	\$ 53.76	\$ 53.76	\$ 53.76	\$ 53.76	\$ 53.76	\$ 55.37	\$ 57.03	\$ 58.75	\$ 60.51	\$ 62.32	\$ 64.19	\$ 66.12			
	8,000	\$ 70.65	\$ 70.65	\$ 70.65	\$ 70.65	\$ 70.65	\$ 70.65	\$ 70.65	\$ 70.65	\$ 72.77	\$ 74.95	\$ 77.20	\$ 79.52	\$ 81.90	\$ 84.36	\$ 86.89			
	11,000	\$ 87.54	\$ 87.54	\$ 87.54	\$ 87.54	\$ 87.54	\$ 87.54	\$ 87.54	\$ 87.54	\$ 90.17	\$ 92.87	\$ 95.66	\$ 98.53	\$ 101.48	\$ 104.53	\$ 107.66			
	15,000	\$ 110.06	\$ 110.06	\$ 110.06	\$ 110.06	\$ 110.06	\$ 110.06	\$ 110.06	\$ 110.06	\$ 113.36	\$ 116.76	\$ 120.27	\$ 123.87	\$ 127.59	\$ 131.42	\$ 135.36			
	3,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.28	\$ 1.31	\$ 1.35	\$ 1.39	\$ 1.44	\$ 1.48	\$ 1.52			
	5,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.61	\$ 1.66	\$ 1.71	\$ 1.76	\$ 1.82	\$ 1.87	\$ 1.93			
	8,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.12	\$ 2.18	\$ 2.25	\$ 2.32	\$ 2.39	\$ 2.46	\$ 2.53			
	11,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.63	\$ 2.70	\$ 2.79	\$ 2.87	\$ 2.96	\$ 3.04	\$ 3.14			
	15,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.30	\$ 3.40	\$ 3.50	\$ 3.61	\$ 3.72	\$ 3.83	\$ 3.94			
	3,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15.30	\$ 15.76	\$ 16.23	\$ 16.72	\$ 17.22	\$ 17.74	\$ 18.27			
	5,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19.35	\$ 19.93	\$ 20.53	\$ 21.15	\$ 21.78	\$ 22.44	\$ 23.11			
	8,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25.43	\$ 26.20	\$ 26.98	\$ 27.79	\$ 28.63	\$ 29.48	\$ 30.37			
	11,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31.51	\$ 32.46	\$ 33.43	\$ 34.44	\$ 35.47	\$ 36.53	\$ 37.63			
	15,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39.62	\$ 40.81	\$ 42.03	\$ 43.30	\$ 44.59	\$ 45.93	\$ 47.31			

Property Tax Rate Analysis

Annual Property Tax Rate Projections & Comparisons									
	FY23	FY24	FY25	FY26	FY27	FY28	FY29		
General Fund	\$ 8.10	\$ 8.10	\$ 7.86	\$ 7.71	\$ 7.56	\$ 7.41	\$ 7.27		
Special Reserves	\$ 2.00	\$ 2.21	\$ 2.29	\$ 2.29	\$ 2.29	\$ 2.29	\$ 2.29		
Insurance	\$ -	\$ -	\$ 0.24	\$ 0.25	\$ 0.27	\$ 0.28	\$ 0.29		
Debt Service	\$ 1.22	\$ 1.14	\$ 0.98	\$ 1.28	\$ 1.28	\$ 1.50	\$ 1.82		
Total	\$ 11.32	\$ 11.45	\$ 11.38	\$ 11.53	\$ 11.40	\$ 11.47	\$ 11.67		
\$ Adjustment		\$ 0.13	\$ (0.08)	\$ 0.16	\$ (0.13)	\$ 0.08	\$ 0.19		
% Adjustment		1.13%	-0.66%	1.37%	-1.16%	0.68%	1.66%		

Residential Property Tax Projections & Comparisons									
Home Value	FY23	FY24	FY25	FY26	FY27	FY28	FY29	Annual Average Increase	
Median = \$232,000									
\$150,000	\$ 958	\$ 930	\$ 791	\$ 802	\$ 792	\$ 798	\$ 811		
Annual Adjustment		\$ (28.29)	\$ (139.02)	\$ 10.81	\$ (9.33)	\$ 5.36	\$ 13.26	\$ (24.54)	
\$250,000	\$ 1,597	\$ 1,550	\$ 1,318	\$ 1,336	\$ 1,320	\$ 1,329	\$ 1,352		
Annual Adjustment		\$ (47.16)	\$ (231.70)	\$ 18.01	\$ (15.55)	\$ 8.93	\$ 22.10	\$ (40.89)	
\$400,000	\$ 2,555	\$ 2,480	\$ 2,109	\$ 2,138	\$ 2,113	\$ 2,127	\$ 2,162		
Annual Adjustment		\$ (75.45)	\$ (370.72)	\$ 28.82	\$ (24.88)	\$ 14.28	\$ 35.37	\$ (65.43)	
Rollback	56.41%	54.13%	46.34%	46.34%	46.34%	46.34%	46.34%		

Commercial Property Tax Projections & Comparisons									
Building Value	FY23	FY24	FY25	FY26	FY27	FY28	FY29	Annual Average Increase	
\$500,000	\$ 5,096	\$ 4,546	\$ 4,374	\$ 4,434	\$ 4,383	\$ 4,412	\$ 4,486		
Annual Adjustment		\$ (549.49)	\$ (171.74)	\$ 59.79	\$ (51.61)	\$ 29.62	\$ 73.36	\$ (101.68)	
\$750,000	\$ 7,643	\$ 7,123	\$ 6,934	\$ 7,029	\$ 6,947	\$ 6,994	\$ 7,110		
Annual Adjustment		\$ (520.62)	\$ (188.73)	\$ 94.77	\$ (81.80)	\$ 46.95	\$ 116.29	\$ (88.86)	
\$1,500,000	\$ 15,287	\$ 14,853	\$ 14,613	\$ 14,813	\$ 14,640	\$ 14,739	\$ 14,984		
Annual Adjustment		\$ (434.01)	\$ (239.70)	\$ 199.73	\$ (172.40)	\$ 98.95	\$ 245.06	\$ (50.39)	
Rollback (up to \$150,000)	90.00%	54.65%	46.34%	46.34%	46.34%	46.34%	46.34%		
Rollback (over \$150,000)	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%		