



**North Liberty City Council
Special Session
January 21, 2025**



City Council
January 21, 2025
Special Session
Council Chambers
360 N. Main Street
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. Public Works
 - d. Culture and Recreation
 - e. Community and Economic Development
 - f. General Government
5. Road Use Tax Budget
6. Storm Water Budget
7. Water Budget
8. Wastewater Budget
9. Final Questions and Wrap Up
10. Adjournment

January 21 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 28): 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 17, 2025**
Re **FY26 Budget – Budget Session #1**

At Tuesday's budget session, I will present the proposed operating budget for FY26. 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 discussion is planned, in conjunction with the January 28 City Council meeting (6P.M. start time), where we will discuss capital projects for FY26 and review the proposed CIP for fiscal years 26-30.

The following pages provide a detailed look at the FY26 operating budget, a recap of the FY25 budget, the actual expenditures and revenues for FY24 and a high-level budget projection through FY30. 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 FY26 budget:

General Fund Revenues

North Liberty's taxable value grew by 6.6% this year, slightly lower than the 6.74% growth experienced last year. New construction and a 1% increase in the state calculated residential rollback contributed to this year's growth. The rollback leveled out in FY26 – increasing slightly to 47.43%, after last year's record setting tumble of 8.3%. Despite a 6.6% jump in taxable value, property tax revenues grew by 3.5%. This is a direct result of the 2023 property tax legislation that compresses the City's ability to generate revenue when the tax base grows. In FY25 the City's \$8.10 levy was reduced to \$7.86. In FY26 the levy falls even further to \$7.64.

Figure 1 shows that as the \$8.10 levy is compressed, the general fund's potential to generate revenue is severely limited. It is projected that in FY28, this piece of legislation will have a negative impact to the City in the amount of \$2.5 million. Interestingly, as the law reads now, in FY29, cities with a rate lower than \$8.10 will have the option to increase the levy back to \$8.10.

Figure 1

	FY25	FY26	FY27	FY28
	Budget	Budget	Estimated	Estimated
Growth Rate	6.74%	6.60%	5.00%	3.00%
ACGFL Revenues	\$ 9,143,241	\$ 9,463,965	\$ 9,752,354	\$ 9,954,649
\$8.10 Revenues	\$ 9,417,535	\$ 10,038,666	\$ 10,540,599	\$ 10,856,817
General Fund Budget Annual Impact	\$ (274,294)	\$ (574,701)	\$ (788,245)	\$ (902,168)
General Fund Budget Running Total Impact	\$ (274,294)	\$ (848,995)	\$ (1,637,240)	\$ (2,539,408)
General Fund Actual Revenue Growth	3.63%	3.51%	3.05%	2.07%
General Fund Taxable Value Growth	6.74%	6.60%	5.00%	3.00%
Difference	-3.11%	-3.09%	-1.95%	-0.93%

In total, general fund revenues increased by 6.3% or \$1.17 million. Overall growth was higher than anticipated. A contributing factor to the revenue increase is a \$250k jump in the line item entitled *Monies and Credits*. The Code of Iowa, Section 533.329 reads:

*"The moneys and credits tax on state credit unions is imposed at a rate of one-half cent on each dollar of the legal and special reserves that are required to be maintained by the state credit union under section 533.303. However, an exemption shall be given to each state credit union in the amount of forty thousand dollars. The moneys and credits tax shall be collected by the department of revenue and shall be apportioned twenty percent to the county, **thirty percent to the city general fund**, and fifty percent to the general fund of the state, and the amount collected in each taxing district outside of cities shall be apportioned fifty percent to the county and fifty percent to the general fund of the state."*

When Green State Credit Union moved its headquarters to North Liberty, in the early years, the City received around \$200k annually. Last year, the City received over \$400k and in FY25 – the current budget year – the City has received \$650k.

The unanticipated revenue bump has made balancing the general fund a bit easier than expected going into the budget season. That said, as you will see in the model, future years do not look as promising.

Staffing

The FY25 budget includes the following staffing updates:

- **FIRE:** This budget adds a full-time firefighter position to the ranks. The Department's current staffing goal is to assign a crew of three – 24/7 at the fire station. On average, ten 12-hour shifts are unfilled each month. An additional full-time firefighter, placed on a 24/48 shift schedule, will reduce reliance on part-

time and paid per-call staff by 264 hours (22, 12-hour shifts) each month. Adding a full-time firefighter will provide the ability to better fill staffing gaps and reduce reliance on the shrinking part-time and paid per-call numbers.

This budget also bumps funding for part-time employees by \$26k. These dollars will be used to backfill the full-time lieutenants and firefighter when they are on vacation, ill or scheduled Kelly day. It is estimated that this combined leave will equate to approximately 1,530 hours annually, which will be backfilled with part time members. Using part-time employees reduces potential overtime implications.

- **PARKS, BUILDING & GROUNDS:** As the City continues to grow its inventory of buildings and property, the need for a Facilities Manager is justified, and is being requested in the FY26 budget. This position will report to the Parks, Buildings and Grounds Superintendent, Guy Goldsmith, and be responsible for all of the City's facility needs (i.e. PD, FD, City Hall, Community Center, Centennial Center, etc.). A sample of responsibilities include:
 - Oversee all building maintenance contracts.
 - Oversee bid contracts for City facilities such as roofing repair, tuckpointing, painting, flooring and HVAC replacements, including AC units, boilers and pumps.
 - Determine and prioritize, in coordination with appropriate department heads, capital projects for repair and maintenance of City facilities.
 - Collaborate with other departments to address facility needs.
 - Oversee and manage contract janitorial services.
 - Support new construction and facility renovations
 - Work with project teams to manage facility punch list completion work with contractors and engineering.
 - Centennial Center support
 - Provide off-hour support to Centennial Center staff for urgent facility needs, such as AV, HVAC, plumbing and other systems.
 - Assist Centennial Center staff with occasional set-up tasks during regular hours.
 - Provide off-hours urgent support for Centennial Center and other facilities.

Director Goldsmith is requesting an additional Parks Laborer to keep up with the on-going maintenance of the City's parks, landscaped medians and roundabouts, ponds, and trails. The inventory and complexity of these areas continue to grow

and in order to maintain our community’s image and usability of our spaces, additional support is needed.

- **COMMUNICATIONS/EVENTS:** The Event Assistant is being promoted to Event Coordinator as this position will manage the operations of Centennial Center. In addition, \$15,000 is budgeted for part-time event support.
- **RECREATION (AQUATICS):** The Aquatics Supervisor position is proposed to go from 3/4-time to full-time as usage and demands of the facility continue to increase.

Transit

Staff is recommending an increase of \$25k to the transit budget to accommodate actual costs of existing services. In FY24, the City’s total transit costs were \$197k and in FY25 they are tracking at a similar pace.

In FY24, the City spent \$102k on the Coralville route, \$66k on NLTAP and approximately \$30k on SEATS. For a complete analysis of the ridership and costs, a copy of the FY24 Transit Report is attached. While the report provides ridership numbers for all the routes, it does not break down how many riders are getting on and off the Coralville bus in North Liberty. In December, on two separate dates, staff monitored the Coralville bus ridership specific to riders boarding and exiting in North Liberty.

	AM			PM	
	Boarded	Exited		Boarded	Exited
Wednesday, December 11, 2024	10	1		0	5
Thursday, December 12, 2024	7	0		0	6

Centennial Center

The model includes a separate spreadsheet for the operation of Centennial Center. While Centennial Center Fund is a sub-fund of the General Fund, having it separated will allow staff to better track any subsidies the City is making. As proposed, a \$153k transfer from the Community Relations Department budget will be made to the Centennial Center Fund in FY26. Expenses in this fund include the Event Coordinator salary and benefits, part time wages for event staff and various other marketing, maintenance and operational costs.

Mayor and Council Salaries

Salaries for the Mayor and Council are established by ordinance and can only take effect subsequent the first election after the ordinance is passed. These salaries have not been reviewed in decades. Staff will be reviewing and updating the City's employee compensation program later this year and will evaluate Council salaries at that time. Recommended changes will be brought before the Council prior to the November election. This budget includes an additional \$7,500 to accommodate the potential for adjustment in January.

General Fund Cash Reserve

The General Fund cash reserve is projected to remain strong through FY26, exceeding \$6.7 million (34% of revenues). The City's General Fund Reserve Policy states that cash on hand over 30% should be designated to a project or program. Once the FY24 audit is completed, staff will offer recommendations and seek guidance from the City Council about where to allocate the surplus.

Hotel/Motel Tax

We continue to see a steady climb in hotel/motel revenues since bouncing back after COVID. In FY24, the City collected nearly \$100k and FY25 collections already exceed \$70k through 50% of the year. 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 28 budget session.

Franchise Fees

In December 2023, the City increased the utility franchise fee from 2% to 3%. In FY24, the City collected \$460k in fees and is on pace to collect just under \$700k in FY25. 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 28 session.

Road Use Tax & Utilities

- The Road Use Tax fund continues to perform well. The current budget year shows a deficit; however, if revenues continue as they have this fiscal year, that

deficit should evaporate. As shown in the model, the deficit grows in future years and our team will need to reprioritize equipment purchases and contributions to the Street Repair Program to maintain a sufficient reserve.

- The water and wastewater utilities are also performing well, both showing strong fund balances, higher sales and increased revenue. Wastewater rates have not increased since July 2019 (6 years) and water rates since July 2021 (4 years). The models show rate increases for both utilities this year and future years to accommodate large facility upgrade projects that will be necessary as the City grows. Tuesday's discussion will focus on the FY26 operational budgets. Further discussion with the consulting engineer about the facility plans and related projects will occur in February. Please note that the increases shown in the model are placeholders for now. Further refinement of the model and review by our financial advisor is still needed.
- After years of struggle, the Storm Water Fund is turning around. The new rate structure has been tremendously helpful. Staff continues to keep a close eye on this fund and will propose additional projects when the fund balance has recovered.

Tax Rate

The proposed tax rate is \$11.69, which is \$0.32 higher than FY25's rate of \$11.37. The rate increase is specific to debt service and a direct result of the City Hall and Police Department projects. Last year during our budget discussion it was emphasized that a rate increase would be coming because of recent borrowing. The combined operating levies, as shown on the *General Fund Revenues* page, remain at \$10.39

The last page in the budget model, *Property Tax Rate Analysis*, provides details of the tax rate and compares City taxes year over year.

Final Thoughts

Given the difficulty of last year's budget cycle, I anticipated this year to be equally, if not more so, challenging. Fortunately, with unexpected revenue growth and the continued due diligence, thoughtfulness and experience of our management team, the FY26 budget came together with less struggle than anticipated. We should take advantage of our situation and move forward with the proposed additional staffing as it is certainly justified, and we may not have the opportunity in future years.

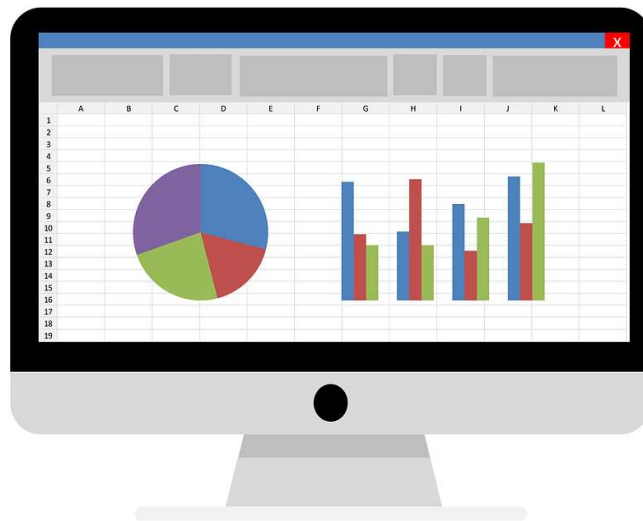
While this year was less challenging than the previous, I suspect future years will be more troublesome. The existing property tax legislation, compounded with the intent of the

legislature to continue to dismantle the property tax system without offering alternatives to local governments, will have a significantly negative impact on future budgets.

Regardless, our team will continue to operate prudently, explore ideas to be more efficient, and move the needle forward, as we build upon past success to enhance, protect and grow our community.

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

Financial Planning Model For Year Ending June 30, 2026 *(Updated January 17, 2025)*



Public Safety

	FY24 Actual	FY25 Budget	FY26 Budget	FY27 Estimated	FY28 Estimated	FY29 Estimated	FY30 Estimated	
Police								
Budget Inflation Rate		8.31%	8.87%	5.00%	5.00%	5.00%	5.00%	REPLACE
Personnel Services	\$ 3,105,709	\$ 3,410,629	\$ 3,598,459	\$ 3,778,382	\$ 3,967,301	\$ 4,165,666	\$ 4,373,949	two patrol vehicles
Services & Commodities	\$ 426,517	\$ 508,300	\$ 533,350	\$ 560,018	\$ 588,018	\$ 617,419	\$ 648,290	(\$135K);
Capital Outlay	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	computer
Transfers	\$ 79,418	\$ 3,700	\$ 138,700	\$ 291,200	\$ 158,700	\$ 331,700	\$ 188,700	equipment (\$3.7K)
Total	\$ 3,621,644	\$ 3,922,629	\$ 4,270,509	\$ 4,629,599	\$ 4,714,019	\$ 5,114,785	\$ 5,210,940	
Emergency Management								
Budget Inflation Rate		-57.60%	92.70%	-42.34%	4.00%	4.00%	4.00%	ACCOUNT FOR
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	relocation of
Services & Commodities	\$ 4,093	\$ 31,500	\$ 60,700	\$ 35,000	\$ 36,400	\$ 37,856	\$ 39,370	siren (\$25K)
Capital Outlay	\$ 70,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ADD
Total	\$ 74,291	\$ 31,500	\$ 60,700	\$ 35,000	\$ 36,400	\$ 37,856	\$ 39,370	one (1) FT Fire
Fire								
Budget Inflation Rate		20.62%	9.44%	5.00%	5.00%	5.00%	5.00%	ACCOUNT FOR
Personnel Services	\$ 990,434	\$ 1,359,026	\$ 1,467,882	\$ 1,541,276	\$ 1,618,340	\$ 1,699,257	\$ 1,784,220	additional PT shift
SAFER Grant	\$ 54,046	\$ 35,000	\$ 41,820	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	coverage (\$26K)
Services & Commodities	\$ 222,261	\$ 204,600	\$ 242,500	\$ 254,625	\$ 267,356	\$ 280,724	\$ 294,760	
Capital Outlay	\$ 32,693	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	REPLACE
Transfers	\$ 49,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 94,900	\$ 94,900	\$ 104,900	turnout gear for
Total	\$ 1,349,334	\$ 1,627,526	\$ 1,781,102	\$ 1,859,801	\$ 2,039,596	\$ 2,133,881	\$ 2,242,880	firefighters
Building Inspections								
Budget Inflation Rate		11.75%	6.46%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 424,135	\$ 482,682	\$ 519,215	\$ 545,176	\$ 572,435	\$ 601,056	\$ 631,109	
Services & Commodities	\$ 81,140	\$ 82,098	\$ 82,091	\$ 86,196	\$ 90,505	\$ 95,031	\$ 99,782	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Total	\$ 506,275	\$ 565,780	\$ 602,306	\$ 632,371	\$ 663,940	\$ 697,087	\$ 731,891	
Animal Control								
Budget Inflation Rate		221.75%	6.14%	4.00%	4.00%	4.00%	4.00%	
Personnel Services	\$ 10,799	\$ 34,030	\$ 34,723	\$ 36,112	\$ 37,556	\$ 39,059	\$ 40,621	
Services & Commodities	\$ 9,559	\$ 31,470	\$ 34,800	\$ 36,192	\$ 37,640	\$ 39,145	\$ 40,711	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 20,358	\$ 65,500	\$ 69,523	\$ 72,304	\$ 75,196	\$ 78,204	\$ 81,332	
Traffic Safety (Crossing Guards)								
Budget Inflation Rate		6.14%	-1.87%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 30,243	\$ 31,600	\$ 31,000	\$ 32,550	\$ 34,178	\$ 35,886	\$ 37,681	
Services & Commodities	\$ -	\$ 500	\$ 500	\$ 525	\$ 551	\$ 579	\$ 608	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 30,243	\$ 32,100	\$ 31,500	\$ 33,075	\$ 34,729	\$ 36,465	\$ 38,288	
Total Expenditures	\$ 5,602,144	\$ 6,245,035	\$ 6,815,640	\$ 7,262,151	\$ 7,563,880	\$ 8,098,278	\$ 8,344,702	
A Breakdown of Public Safety								
% of General Fund Budget	32.99%	33.30%	34.20%	34.56%	34.16%	35.09%	34.50%	
Cost/Capita	\$ 247.24	\$ 269.14	\$ 286.99	\$ 298.93	\$ 304.52	\$ 319.03	\$ 321.83	
Personnel Cost in \$	\$ 4,561,320	\$ 5,317,967	\$ 5,651,279	\$ 5,933,496	\$ 6,229,809	\$ 6,540,924	\$ 6,867,580	
Personnel % of Public Safety	81.42%	85.16%	82.92%	81.70%	82.36%	80.77%	82.30%	

Public Works

	FY24 Actual	FY25 Budget	FY26 Budget	FY27 Estimated	FY28 Estimated	FY29 Estimated	FY30 Estimated
Solid Waste Collection							
Budget Inflation Rate		28.98%	0.10%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 1,570,783	\$ 2,026,000	\$ 2,028,000	\$ 2,109,120	\$ 2,193,485	\$ 2,281,224	\$ 2,372,473
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,570,783	\$ 2,026,000	\$ 2,028,000	\$ 2,109,120	\$ 2,193,485	\$ 2,281,224	\$ 2,372,473
Transit							
Budget Inflation Rate		-11.14%	14.29%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 196,940	\$ 175,000	\$ 200,000	\$ 208,000	\$ 216,320	\$ 224,973	\$ 233,972
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 196,940	\$ 175,000	\$ 200,000	\$ 208,000	\$ 216,320	\$ 224,973	\$ 233,972
Streets							
Budget Inflation Rate							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 22,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 22,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,790,284	\$ 2,201,000	\$ 2,228,000	\$ 2,317,120	\$ 2,409,805	\$ 2,506,197	\$ 2,606,445

A Breakdown of Public Works

% of General Fund Budget	10.54%	11.74%	11.18%	11.03%	10.88%	10.86%	10.77%
Cost/Capita	\$ 79.01	\$ 94.85	\$ 93.81	\$ 95.38	\$ 97.02	\$ 98.73	\$ 100.52
Personnel Cost in \$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel % of Public Works	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

ACCOUNT FOR
increase in costs
& program
usage

Health & Social Services

	FY24 Actual	FY25 Budget	FY26 Budget	FY27 Estimated	FY28 Estimated	FY29 Estimated	FY30 Estimated
Social Services							
Budget Inflation Rate		11.84%	2.94%	3.00%	3.00%	3.00%	3.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 152,000	\$ 170,000	\$ 175,000	\$ 180,250	\$ 185,658	\$ 191,227	\$ 196,964
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 152,000	\$ 170,000	\$ 175,000	\$ 180,250	\$ 185,658	\$ 191,227	\$ 196,964
Total Expenditures	\$ 152,000	\$ 170,000	\$ 175,000	\$ 180,250	\$ 185,658	\$ 191,227	\$ 196,964

A Breakdown of Social Services

% of General Fund Budget		0.91%	0.88%	0.86%	0.84%	0.83%	0.81%
Cost/Capita	\$ 6.71	\$ 7.33	\$ 7.37	\$ 7.42	\$ 7.47	\$ 7.53	\$ 7.60
Personnel Cost in \$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel % of Social Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Discretionary Fund Applicants	FY24 Award	FY25 Award
4Cs Community Coordinated Child Care	\$ 5,000	\$ 5,000
Any Given Child (ICCSA)	\$ 5,000	\$ -
Arc of Southeast Iowa	\$ 2,000	\$ -
Big Brothers/Big Sisters	\$ 8,000	\$ 13,000
CommUnity Crisis Services & Food Bank	\$ 12,000	\$ 15,000
Corridor Community Action Network	\$ -	\$ -
Domestic Violence Intervention Program	\$ 6,500	\$ 13,300
Families Helping Families of Iowa	\$ 750	\$ -
Friends of the Iowa City Senior Center	\$ 7,450	\$ 7,500
Girls on the Run of Eastern Iowa	\$ 3,000	\$ 3,200
Horizons, A Family Service Alliance (Meals)	\$ 10,000	\$ 10,000
Houses into Homes	\$ 7,000	\$ 10,000
Housing Trust Fund of Johnson Co	\$ 20,000	\$ 20,000
Iowa City Free Medical & Dental Clinic	\$ 5,800	\$ 10,000
Iowa LEAP	\$ 1,500	\$ 1,500
Iowa Legal Aid	\$ 5,000	\$ 5,000
Iowa Matrix (I AM AWARE program)	\$ -	\$ -
NL Community Pantry	\$ 25,000	\$ 28,000
Rape Victim Advocacy Program	\$ 3,500	\$ -
Safe Families for Children*	\$ -	\$ 1,000
Shelter House Community Shelter	\$ 10,000	\$ 10,000
Sober Living	\$ 1,500	\$ 1,500
Table to Table	\$ 7,000	\$ 9,000
TRAIL of Johnson County*	\$ -	\$ 2,000
United Action for Youth	\$ 9,000	\$ 5,000
Total	\$ 155,000	\$ 170,000

*FY25 first year application

Culture & Recreation

	FY24	FY25	FY26	FY27	FY28	FY29	FY30	
	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated	
Library								ADD one (1) FT Laborer; and one (1) FT Facilities Manager
Budget Inflation Rate		13.59%	6.99%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 980,718	\$ 1,149,611	\$ 1,215,042	\$ 1,275,794	\$ 1,339,584	\$ 1,406,563	\$ 1,476,891	
Services & Commodities	\$ 292,890	\$ 309,545	\$ 346,264	\$ 363,577	\$ 381,756	\$ 400,844	\$ 420,886	
Capital Outlay	\$ 10,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	
Total	\$ 1,286,477	\$ 1,461,356	\$ 1,563,506	\$ 1,641,571	\$ 1,723,540	\$ 1,809,607	\$ 1,899,977	
Parks, Buildings & Grounds								ADD skid steer snow removal attachment (\$12.5K)
Budget Inflation Rate		9.86%	7.28%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 808,405	\$ 948,177	\$ 1,117,302	\$ 1,173,167	\$ 1,231,825	\$ 1,293,417	\$ 1,358,088	
Services & Commodities	\$ 271,908	\$ 294,899	\$ 309,899	\$ 325,394	\$ 341,664	\$ 358,747	\$ 376,684	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 152,400	\$ 111,200	\$ 25,700	\$ 156,450	\$ 322,200	\$ 111,200	\$ 206,200	
Total	\$ 1,232,713	\$ 1,354,276	\$ 1,452,901	\$ 1,655,011	\$ 1,895,689	\$ 1,763,364	\$ 1,940,972	
Recreation								REPLACE ballfield drag tractor (\$12K); computer equipment (\$1.2K)
Budget Inflation Rate		7.52%	4.53%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 1,327,358	\$ 1,454,778	\$ 1,503,222	\$ 1,578,383	\$ 1,657,302	\$ 1,740,167	\$ 1,827,176	
Services & Commodities	\$ 562,951	\$ 551,401	\$ 611,800	\$ 642,390	\$ 674,510	\$ 708,235	\$ 743,647	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 48,400	\$ 78,400	\$ 63,900	\$ 119,900	\$ 76,400	\$ 28,400	\$ 78,400	
Total	\$ 1,938,708	\$ 2,084,579	\$ 2,178,922	\$ 2,340,673	\$ 2,408,212	\$ 2,476,802	\$ 2,649,222	
Community Center								ACCOUNT FOR increase in program materials & supplies cost
Budget Inflation Rate		68.62%	-11.27%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Services & Commodities	\$ 167,440	\$ 250,333	\$ 250,500	\$ 263,025	\$ 276,176	\$ 289,985	\$ 304,484	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ 32,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	
Total	\$ 167,440	\$ 282,333	\$ 250,500	\$ 263,025	\$ 276,176	\$ 339,985	\$ 354,484	
Cemetery								REPLACE BASP Van (\$60.5K); computer equipment (\$3.4K)
Budget Inflation Rate		-44.68%	0.00%	6.00%	6.00%	6.00%	6.00%	
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Services & Commodities	\$ 72,304	\$ 40,000	\$ 40,000	\$ 42,400	\$ 44,944	\$ 47,641	\$ 50,499	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 72,304	\$ 40,000	\$ 40,000	\$ 42,400	\$ 44,944	\$ 47,641	\$ 50,499	
Aquatic Center								ACCOUNT FOR PT Aquatics Supervisor to FT
Budget Inflation Rate		17.40%	4.59%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 680,721	\$ 693,960	\$ 784,957	\$ 824,205	\$ 865,415	\$ 908,686	\$ 954,120	
Services & Commodities	\$ 260,940	\$ 411,525	\$ 371,300	\$ 389,865	\$ 409,358	\$ 429,826	\$ 451,317	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	
Total	\$ 941,661	\$ 1,105,485	\$ 1,156,257	\$ 1,214,070	\$ 1,324,773	\$ 1,338,512	\$ 1,405,438	
Total Expenditures								
	\$ 5,639,303	\$ 6,328,029	\$ 6,642,086	\$ 7,156,750	\$ 7,673,334	\$ 7,775,910	\$ 8,300,592	
A Breakdown of Culture & Recreation								
% of General Fund Budget	33.21%	33.75%	33.33%	34.06%	34.66%	33.69%	34.31%	
Cost/Capita	\$ 248.88	\$ 272.71	\$ 279.68	\$ 294.59	\$ 308.92	\$ 306.33	\$ 320.13	
Personnel Cost in \$	\$ 3,797,202	\$ 4,246,526	\$ 4,620,523	\$ 4,851,549	\$ 5,094,127	\$ 5,348,833	\$ 5,616,275	
Personnel % of Culture & Rec	67.33%	67.11%	69.56%	67.79%	66.39%	68.79%	67.66%	

Community & Economic Development

	FY24		FY25		FY26		FY27		FY28		FY29		FY30		
	Actual		Budget		Budget		Estimated		Estimated		Estimated		Estimated		
Economic Development															SUPPORT Greater IC Inc. (\$96K); City Events (\$50K); UNESCO (\$10K); Iowa Entrepreneurial Development Center (\$12K)
Budget Inflation Rate			-10.88%		1.20%		3.00%		3.00%		3.00%		3.00%		
Personnel Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Services & Commodities	\$	186,272	\$	166,000	\$	168,000	\$	173,040	\$	178,231	\$	183,578	\$	189,085	
Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Transfers	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Total	\$	186,272	\$	166,000	\$	168,000	\$	173,040	\$	178,231	\$	183,578	\$	189,085	
Planning & Zoning															ACCOUNT FOR FT employee shift to Centennial Fund
Budget Inflation Rate			24.26%		4.53%		5.00%		5.00%		5.00%		5.00%		
Personnel Services	\$	241,179	\$	268,812	\$	292,491	\$	307,116	\$	322,471	\$	338,595	\$	355,525	
Services & Commodities	\$	215,322	\$	298,456	\$	300,500	\$	315,525	\$	331,301	\$	347,866	\$	365,260	
Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Transfers	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Total	\$	456,501	\$	567,268	\$	592,991	\$	622,641	\$	653,773	\$	686,461	\$	720,784	
Community Relations															FUND Centennial Center employee(s) (\$153K)
Budget Inflation Rate			29.37%		14.71%		5.00%		5.00%		5.00%		5.00%		
Personnel Services	\$	466,913	\$	572,843	\$	505,364	\$	530,632	\$	557,164	\$	585,022	\$	614,273	
Services & Commodities	\$	48,725	\$	94,807	\$	107,800	\$	113,190	\$	118,850	\$	124,792	\$	131,032	
Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Transfers	\$	1,900	\$	1,900	\$	154,900	\$	1,900	\$	1,900	\$	1,900	\$	1,900	
Total	\$	517,538	\$	669,550	\$	768,064	\$	645,722	\$	677,913	\$	711,714	\$	747,205	
Total Expenditures															REPLACE computer equipment (\$1.9K)
Total Expenditures	\$	1,160,311	\$	1,402,818	\$	1,529,055	\$	1,441,403	\$	1,509,917	\$	1,581,753	\$	1,657,074	
A Breakdown of Community & Economic Development															
% of General Fund Budget	6.83%		7.48%		7.67%		6.86%		6.82%		6.85%		6.85%		
Cost/Capita	\$	51.21	\$	60.46	\$	64.38	\$	59.33	\$	60.79	\$	62.31	\$	63.91	
Personnel Cost in \$	\$	708,092	\$	841,655	\$	797,855	\$	837,748	\$	879,635	\$	923,617	\$	969,798	
Personnel % of Comm & Econ	61.03%		60.00%		52.18%		58.12%		58.26%		58.39%		58.52%		

General Government

	FY24		FY25		FY26		FY27		FY28		FY29		FY30	
	Actual		Budget		Budget		Estimated		Estimated		Estimated		Estimated	
Mayor & Council														
Budget Inflation Rate				5.07%		46.51%		5.00%		5.00%		5.00%		5.00%
Personnel Services	\$	19,955	\$	21,737	\$	32,080	\$	33,684	\$	35,368	\$	37,137	\$	38,993
Services & Commodities	\$	1,210	\$	500	\$	500	\$	500	\$	500	\$	500	\$	500
Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Transfers	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	\$	21,164	\$	22,237	\$	32,580	\$	34,184	\$	35,868	\$	37,637	\$	39,493
Administration														
Budget Inflation Rate				-12.06%		5.66%		5.00%		5.00%		5.00%		5.00%
Personnel Services	\$	1,289,106	\$	1,526,861	\$	1,566,711	\$	1,645,047	\$	1,727,299	\$	1,813,664	\$	1,904,347
Services & Commodities	\$	1,014,587	\$	498,459	\$	573,500	\$	602,175	\$	632,284	\$	663,898	\$	697,093
Capital Outlay	\$	13	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Transfers	\$	4,300	\$	4,300	\$	4,300	\$	4,300	\$	4,300	\$	4,300	\$	4,300
Total	\$	2,308,005	\$	2,029,620	\$	2,144,511	\$	2,251,522	\$	2,363,883	\$	2,481,862	\$	2,605,740
Elections														
Budget Inflation Rate														
Personnel Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Services & Commodities	\$	10,182	\$	-	\$	11,000	\$	-	\$	11,500	\$	-	\$	12,500
Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Transfers	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	\$	10,182	\$	-	\$	11,000	\$	-	\$	11,500	\$	-	\$	12,500
Legal & Tort Liability														
Budget Inflation Rate				10.76%		3.01%		5.00%		5.00%		5.00%		5.00%
Personnel Services	\$	241,918	\$	263,318	\$	273,360	\$	287,028	\$	301,379	\$	316,448	\$	332,271
Services & Commodities	\$	19,538	\$	26,271	\$	24,950	\$	26,198	\$	27,507	\$	28,883	\$	30,327
Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Transfers	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	\$	261,456	\$	289,589	\$	298,310	\$	313,226	\$	328,887	\$	345,331	\$	362,598
Personnel														
Budget Inflation Rate				75.67%		-15.87%		5.00%		5.00%		5.00%		5.00%
Personnel Services	\$	18,954	\$	35,000	\$	25,000	\$	26,250	\$	27,563	\$	28,941	\$	30,388
Services & Commodities	\$	16,909	\$	28,000	\$	28,000	\$	29,400	\$	30,870	\$	32,414	\$	34,034
Capital Outlay				-		-		-		-		-		-
Transfers				-		-		-		-		-		-
Total	\$	35,863	\$	63,000	\$	53,000	\$	55,650	\$	58,433	\$	61,354	\$	64,422
Total Expenditures	\$	2,636,670	\$	2,404,446	\$	2,539,401	\$	2,654,581	\$	2,798,570	\$	2,926,184	\$	3,084,753

ACCOUNT FOR
mayor & council
salary evaluations
later in 2025

ACCOUNT FOR
increase in cleaning
fees & utility costs
of new facility;
annual software
maintenance

A Breakdown of General Government

% of General Fund Budget	15.53%	12.82%	12.74%	12.63%	12.64%	12.68%	12.75%
Cost/Capita	\$ 116.36	\$ 103.62	\$ 106.93	\$ 109.27	\$ 112.67	\$ 115.28	\$ 118.97
Personnel Cost in \$	\$ 1,569,932	\$ 1,846,916	\$ 1,897,151	\$ 1,992,009	\$ 2,091,609	\$ 2,196,189	\$ 2,305,999
Personnel % of General Govt	59.54%	76.81%	74.71%	75.04%	74.74%	75.05%	74.75%

General Fund Revenues

		FY24 Actual	FY25 Budget	FY26 Budget	FY27 Estimated	FY28 Estimated	FY29 Estimated	FY30 Estimated
Taxable Rate - NEW FORMULAS FOR FY25								
PYNTTV								
Previous Year Non-TIF Taxable Value, including Utility Replacement		\$ 1,051,996,465	\$ 1,089,269,453	\$ 1,162,658,654	\$ 1,239,341,457	\$ 1,301,308,530	\$ 1,340,347,786	\$ 1,380,558,219
BYNTTV								
Budget Year Non-TIF Taxable Value, including Utility Replacement		\$ 1,089,269,453	\$ 1,162,658,654	\$ 1,239,341,457	\$ 1,301,308,530	\$ 1,340,347,786	\$ 1,380,558,219	\$ 1,421,974,966
Growth Rate		3.54%	6.74%	6.60%	5.00%	3.00%	3.00%	3.00%
PYGFL								
Previous Year General Fund Levy		\$ 8.10000	\$ 8.10000	\$ 7.86408	\$ 7.63503	\$ 7.48655	\$ 7.42007	\$ 8.10000
Adjusted PYNTTV	IF growth is less than 2.75%, THEN NO multiplier of PYNTTV	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	IF growth is between 2.75% & 3.99%, THEN multiply PYNTTV by 1.01	n/a	n/a	n/a	n/a	\$ 1,314,321,615	\$ 1,353,751,264	\$ 1,394,363,802
	IF growth is between 4% & 5.99%, THEN multiply PYNTTV by 1.02	n/a	n/a	n/a	\$ 1,264,128,286	n/a	n/a	n/a
	IF growth is 6% or greater, THEN multiply PYNTTV by 1.03	n/a	\$ 1,121,947,537	\$ 1,197,538,414	n/a	n/a	n/a	n/a
PYGFPTC								
Previous Year General Fund Property Taxes Certified, including Utility Replacement Request		n/a	\$ 8,823,083	\$ 9,143,241	\$ 9,463,965	\$ 9,752,354	\$ 9,954,649	\$ 11,186,468
Taxable Value - Budget Year Non-TIF Taxable Value, excluding Utility Replacement								
Regular		\$ 1,084,298,904	\$ 1,157,371,546	\$ 1,234,099,999	\$ 1,295,804,999	\$ 1,334,679,149	\$ 1,374,719,523	\$ 1,415,961,109
Agriculture		\$ 2,422,565	\$ 2,293,055	\$ 2,435,696	\$ 2,293,055	\$ 2,293,055	\$ 2,293,055	\$ 2,293,055
Tax Rates								
ACGFL								
Adjusted City General Fund Levy								
[(PYGFPTC ÷ Adjusted PYNTTV) x 1,000]		\$ 8.10000	\$ 7.86408	\$ 7.63503	\$ 7.48655	\$ 7.42007	\$ 8.10000	\$ 8.10000
Insurance		\$ 0.00000	\$ 0.23592	\$ 0.27565	\$ 0.28221	\$ 0.29454	\$ 0.30741	\$ 0.32084
Other		\$ 0.00000	\$ 0.00000	\$ 0.00000	\$ 0.00000	\$ 0.00000	\$ 0.00000	\$ 0.00000
Trust & Agency		\$ 2.20805	\$ 2.29068	\$ 2.48000	\$ 2.48000	\$ 2.48000	\$ 2.48000	\$ 2.48000
Total Non-Ag		\$ 10.30805	\$ 10.39068	\$ 10.39068	\$ 10.24877	\$ 10.19461	\$ 10.88741	\$ 10.90084
Agriculture		\$ 3.00375	\$ 3.00375	\$ 3.00375	\$ 3.00375	\$ 3.00375	\$ 3.00375	\$ 3.00375
Property Tax Revenues & Credits								
General		\$ 8,873,113	\$ 9,101,662	\$ 9,422,391	\$ 9,701,114	\$ 9,903,409	\$ 11,135,228	\$ 11,469,285
Insurance		\$ -	\$ 274,294	\$ 340,180	\$ 365,694	\$ 393,121	\$ 422,605	\$ 454,300
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trust & Agency		\$ 2,436,641	\$ 2,721,385	\$ 3,112,231	\$ 3,227,245	\$ 3,324,063	\$ 3,423,784	\$ 3,526,498
Agriculture		\$ 6,717	\$ 6,888	\$ 7,317	\$ 6,888	\$ 6,888	\$ 6,888	\$ 6,888
Utility Excise Tax		\$ 51,543	\$ 41,579	\$ 41,574	\$ 51,240	\$ 51,240	\$ 51,240	\$ 51,240
Mobile Home Taxes		\$ 19,098	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Monies & Credits		\$ 435,556	\$ 400,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
Total		\$ 11,822,669	\$ 12,570,808	\$ 13,598,693	\$ 14,027,181	\$ 14,353,719	\$ 15,714,745	\$ 16,183,211
Licenses & Permits		\$ 1,039,577	\$ 886,580	\$ 963,240	\$ 972,872	\$ 982,601	\$ 992,427	\$ 1,002,351
Use of Money		\$ 240,301	\$ 241,300	\$ 253,500	\$ 256,035	\$ 258,595	\$ 261,181	\$ 263,793
Intergovernmental		\$ 723,254	\$ 715,644	\$ 745,525	\$ 752,980	\$ 760,510	\$ 768,115	\$ 775,796
Charges for Services		\$ 2,797,427	\$ 3,216,900	\$ 3,221,900	\$ 3,318,557	\$ 3,418,114	\$ 3,520,657	\$ 3,626,277
Miscellaneous		\$ 446,060	\$ 215,600	\$ 240,100	\$ 244,902	\$ 249,800	\$ 254,796	\$ 259,892
Utility Accounting & Collection		\$ 561,952	\$ 704,725	\$ 752,030	\$ 789,632	\$ 829,113	\$ 870,569	\$ 914,097
Commercial Prop Tax Backfill		\$ 72,321	\$ 93,506	\$ 46,245	\$ -	\$ -	\$ -	\$ -
Business Property Tax Credit		\$ -	\$ 111,976	\$ 109,359	\$ 109,359	\$ 109,359	\$ 109,359	\$ 109,359
ARPA Transfer In		\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 17,858,560	\$ 18,757,039	\$ 19,930,592	\$ 20,471,518	\$ 20,961,812	\$ 22,491,849	\$ 23,134,776

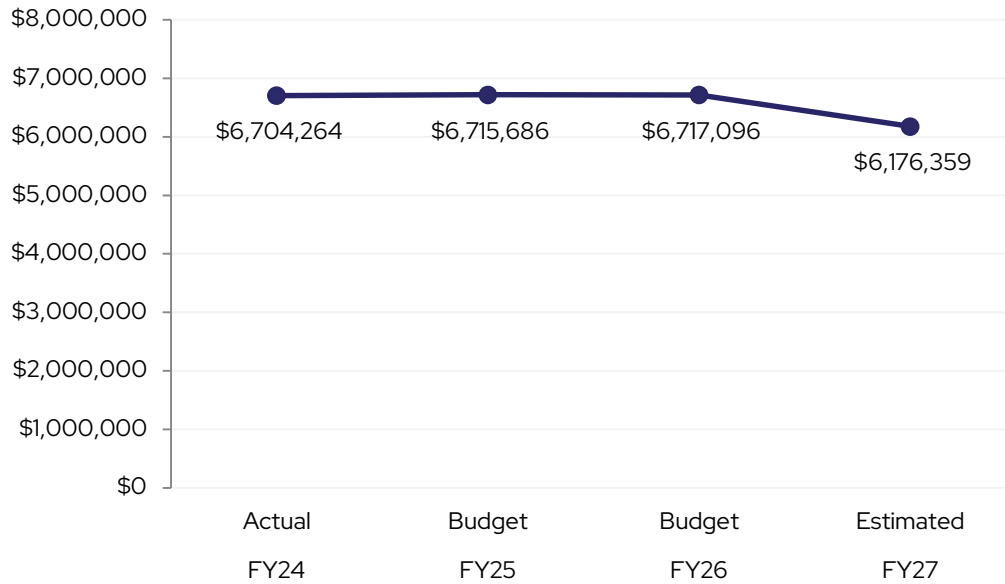
General Fund Revenues (Property Tax Legislation Impacts)

	FY24	FY25	FY26	FY27	FY28	FY29	FY30
	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated
Taxable Rate - NEW FORMULAS FOR FY25							
PYNTTV							
Previous Year Non-TIF Taxable Value, including Utility Replacement	\$ 1,051,996,465	\$ 1,089,269,453	\$ 1,162,658,654	\$ 1,239,341,457	\$ 1,301,308,530	\$ 1,340,347,786	\$ 1,380,558,219
BYNTTV							
Budget Year Non-TIF Taxable Value, including Utility Replacement	\$ 1,089,269,453	\$ 1,162,658,654	\$ 1,239,341,457	\$ 1,301,308,530	\$ 1,340,347,786	\$ 1,380,558,219	\$ 1,421,974,966
Growth Rate	3.54%	6.74%	6.60%	5.00%	3.00%	3.00%	3.00%
Adjusted City General Fund Levy Revenues		\$ 9,143,241	\$ 9,463,965	\$ 9,752,354	\$ 9,954,649	\$ 11,186,468	\$ 11,520,525
\$8.10 Revenue Potential		\$ 9,417,535	\$ 10,038,666	\$ 10,540,599	\$ 10,856,817	\$ 11,186,468	\$ 11,520,525
General Fund Budget Annual Impact		\$ (274,294)	\$ (574,701)	\$ (788,245)	\$ (902,168)	\$ -	\$ -
General Fund Budget Running Total Impact		\$ (274,294)	\$ (848,995)	\$ (1,637,240)	\$ (2,539,408)	\$ -	\$ -
General Fund Actual Revenue Growth		3.63%	3.51%	3.05%	2.07%		
Difference between Actual Revenue Growth and Growth Rate		-3.11%	-3.09%	-1.95%	-0.93%		

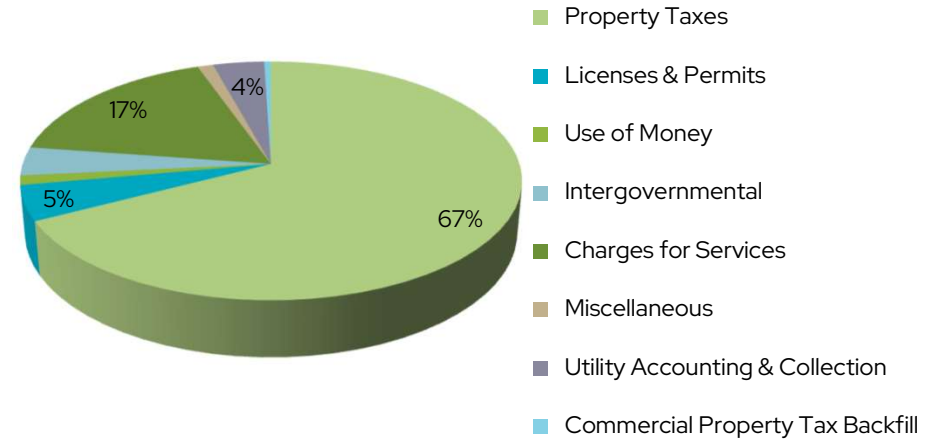
General Fund Summary

		FY24		FY25		FY26		FY27		FY28		FY29		FY30	
		Actual		Budget		Budget		Estimated		Estimated		Estimated		Estimated	
Revenues															
Property Taxes	\$	11,822,669	\$	12,570,808	\$	13,598,693	\$	14,027,181	\$	14,353,719	\$	15,714,745	\$	16,183,211	
Licenses & Permits	\$	1,039,577	\$	886,580	\$	963,240	\$	972,872	\$	982,601	\$	992,427	\$	1,002,351	
Use of Money	\$	240,301	\$	241,300	\$	253,500	\$	256,035	\$	258,595	\$	261,181	\$	263,793	
Intergovernmental	\$	723,254	\$	715,644	\$	745,525	\$	752,980	\$	760,510	\$	768,115	\$	775,796	
Charges for Services	\$	2,797,427	\$	3,216,900	\$	3,221,900	\$	3,318,557	\$	3,418,114	\$	3,520,657	\$	3,626,277	
Miscellaneous	\$	446,060	\$	215,600	\$	240,100	\$	244,902	\$	249,800	\$	254,796	\$	259,892	
Utility Accounting & Collection	\$	561,952	\$	704,725	\$	752,030	\$	789,632	\$	829,113	\$	870,569	\$	914,097	
Commercial Property Tax Backfill	\$	72,321	\$	93,506	\$	46,245	\$	-	\$	-	\$	-	\$	-	
Business Property Tax Credit	\$	-	\$	111,976	\$	109,359	\$	109,359	\$	109,359	\$	109,359	\$	109,359	
ARPA Transfer In	\$	155,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Total General Fund Revenues	\$	17,858,560	\$	18,757,039	\$	19,930,592	\$	20,471,518	\$	20,961,812	\$	22,491,849	\$	23,134,776	
Expenditures															
Public Safety	\$	5,602,144	\$	6,245,035	\$	6,815,640	\$	7,262,151	\$	7,563,880	\$	8,098,278	\$	8,344,702	
Public Works	\$	1,790,284	\$	2,201,000	\$	2,228,000	\$	2,317,120	\$	2,409,805	\$	2,506,197	\$	2,606,445	
Health & Social Services	\$	152,000	\$	170,000	\$	175,000	\$	180,250	\$	185,658	\$	191,227	\$	196,964	
Culture & Recreation	\$	5,639,303	\$	6,328,029	\$	6,642,086	\$	7,156,750	\$	7,673,334	\$	7,775,910	\$	8,300,592	
Community & Economic Dev't	\$	1,160,311	\$	1,402,818	\$	1,529,055	\$	1,441,403	\$	1,509,917	\$	1,581,753	\$	1,657,074	
General Government	\$	2,636,670	\$	2,404,446	\$	2,539,401	\$	2,654,581	\$	2,798,570	\$	2,926,184	\$	3,084,753	
Total General Fund Expenditures	\$	16,980,713	\$	18,751,328	\$	19,929,182	\$	21,012,255	\$	22,141,164	\$	23,079,550	\$	24,190,530	
Revenues - Expenditures =	\$	877,847	\$	5,711	\$	1,410	\$	(540,737)	\$	(1,179,352)	\$	(587,701)	\$	(1,055,754)	
Beginning Fund Balance	\$	5,826,417	\$	6,709,975	\$	6,715,686	\$	6,717,096	\$	6,176,359	\$	4,997,007	\$	4,409,306	
Ending Fund Balance	\$	6,704,264	\$	6,715,686	\$	6,717,096	\$	6,176,359	\$	4,997,007	\$	4,409,306	\$	3,353,552	
% Reserved		37.54%		35.80%		33.70%		30.17%		23.84%		19.60%		14.50%	
Total Revenues/Capita	\$	788	\$	808	\$	839	\$	843	\$	844	\$	886	\$	892	
Expenditures/Capita															
Public Safety	\$	247	\$	269	\$	287	\$	299	\$	305	\$	319	\$	322	
Public Works	\$	79	\$	95	\$	94	\$	95	\$	97	\$	99	\$	101	
Health & Social Services	\$	7	\$	7	\$	7	\$	7	\$	7	\$	8	\$	8	
Culture & Recreation	\$	249	\$	273	\$	280	\$	295	\$	309	\$	306	\$	320	
Community & Economic Dev't	\$	51	\$	60	\$	64	\$	59	\$	61	\$	62	\$	64	
General Government	\$	116	\$	104	\$	107	\$	109	\$	113	\$	115	\$	119	
Total GF Expenditures/Capita	\$	749	\$	808	\$	839	\$	865	\$	891	\$	909	\$	933	
Personnel Expenditures															
Public Safety	\$	4,561,320	\$	5,317,967	\$	5,651,279	\$	5,933,496	\$	6,229,809	\$	6,540,924	\$	6,867,580	
Public Works	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Health & Social Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Culture & Recreation	\$	3,797,202	\$	4,246,526	\$	4,620,523	\$	4,851,549	\$	5,094,127	\$	5,348,833	\$	5,616,275	
Community & Economic Dev't	\$	708,092	\$	841,655	\$	797,855	\$	837,748	\$	879,635	\$	923,617	\$	969,798	
General Government	\$	1,569,932	\$	1,846,916	\$	1,897,151	\$	1,992,009	\$	2,091,609	\$	2,196,189	\$	2,305,999	
Total Personnel Expenditures	\$	10,636,546	\$	12,253,064	\$	12,966,808	\$	13,614,801	\$	14,295,180	\$	15,009,564	\$	15,759,651	
% of General Fund Expenditures		62.64%		65.35%		65.06%		64.79%		64.56%		65.03%		65.15%	

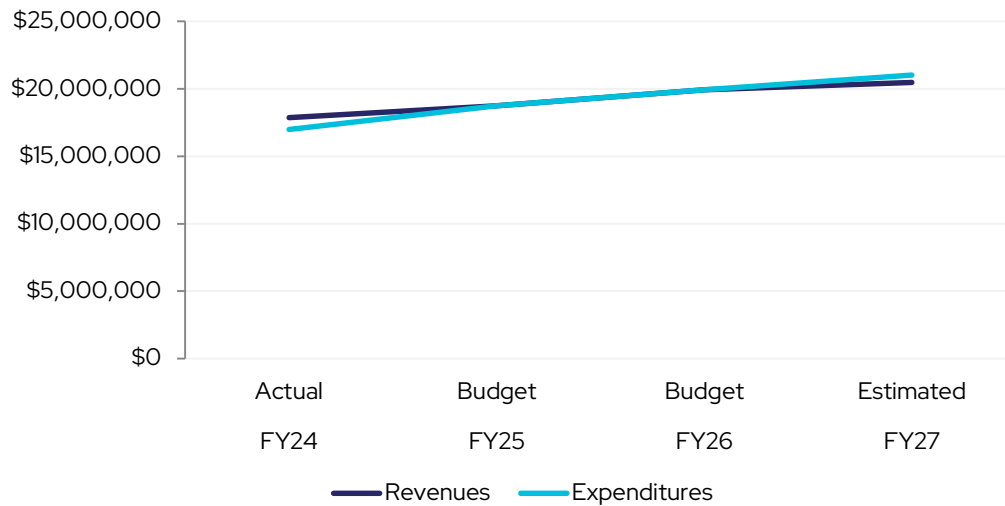
General Fund Balance Projection



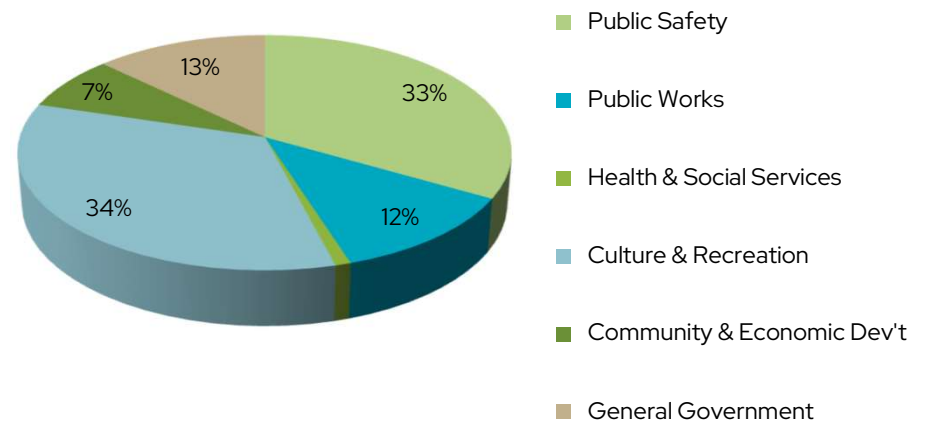
General Fund FY25 Revenues



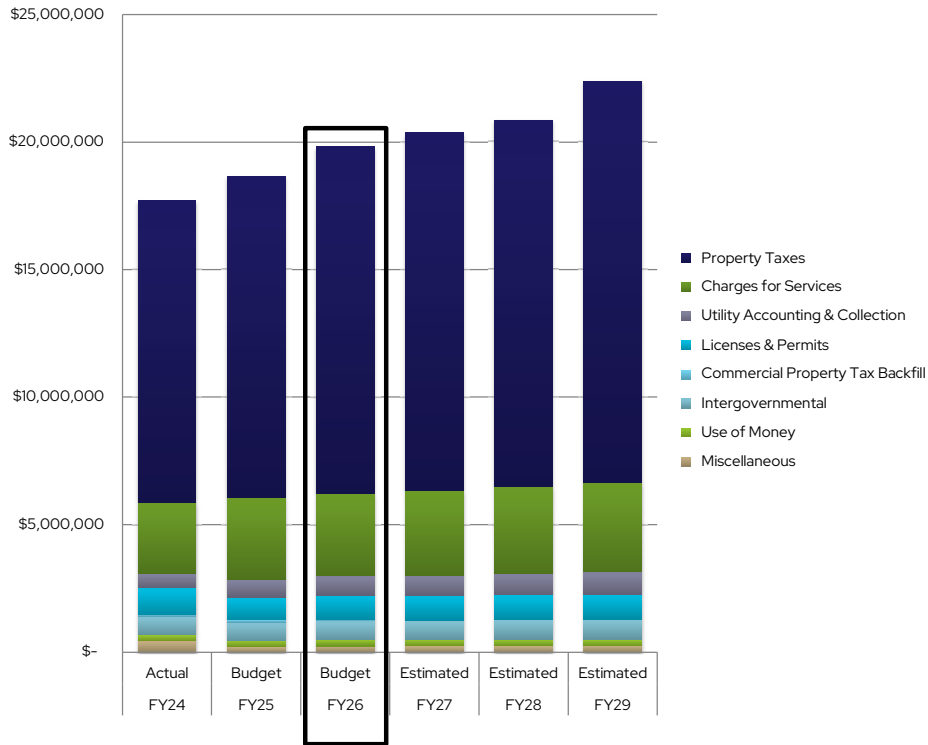
General Fund Revenue/Expense Projections



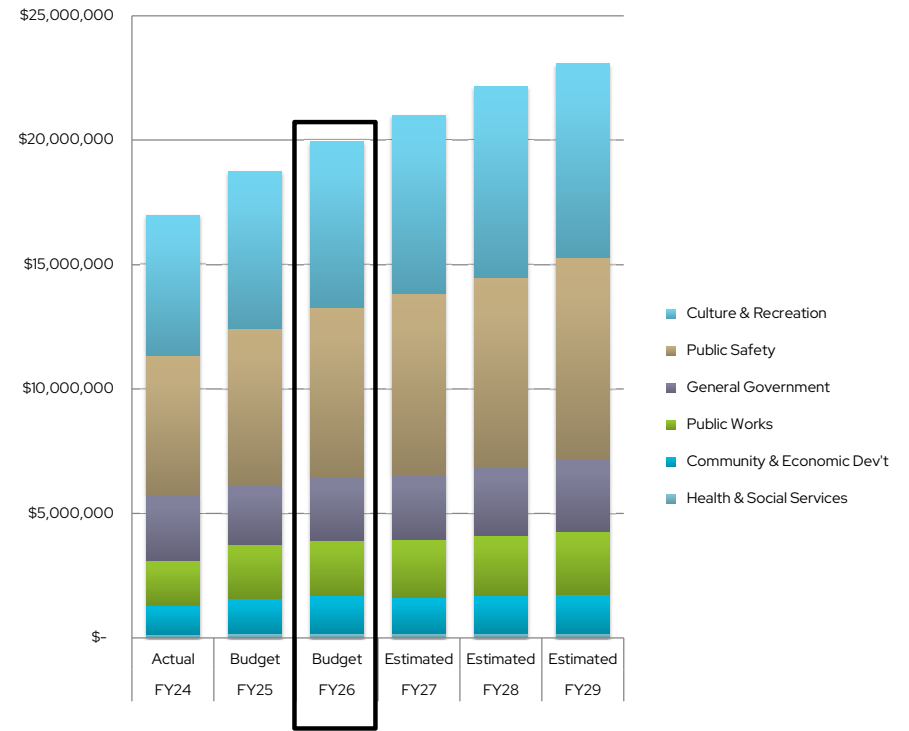
General Fund FY25 Expenditures



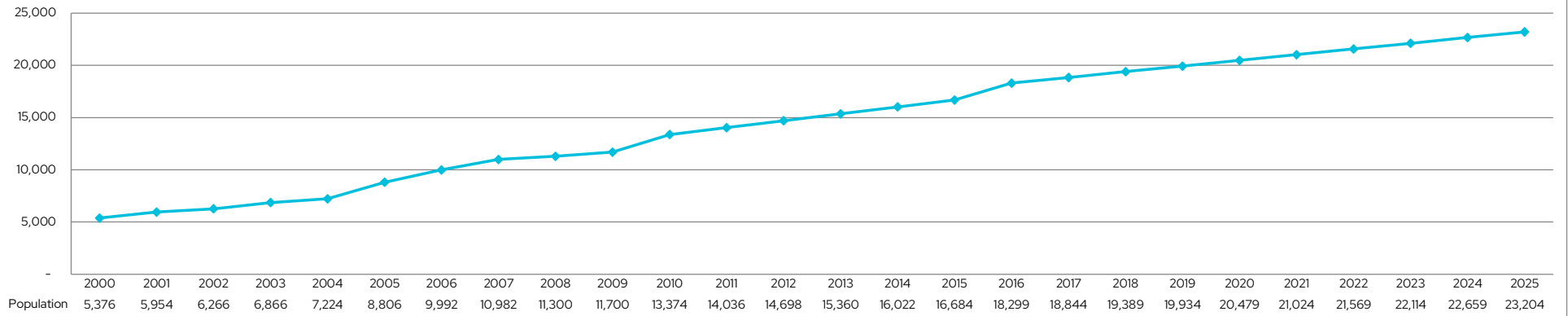
History & Forecast of General Fund Revenues



History & Forecast of General Fund Expenditures



North Liberty Census History and Forecast



American Rescue Plan Act (ARPA) Allocation

Coronavirus State & Local Fiscal Recovery Funds						AWARDED	REMAINING
						\$ 2,915,847	\$ 0
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	\$ 150,000	\$ 350,000		
3. The Center for Worker Justice		\$ 35,000			\$ 35,000		
4. City Social Services Grants		\$ 150,000	\$ 155,000		\$ 305,000		
5. Storm Water GIS		\$ 200,000			\$ 200,000		
6. Centennial Park			\$ 1,000,000		\$ 1,000,000		
7. Ranshaw House Furnishings			\$ 36,819		\$ 36,819		
8. Affordable Housing Program			\$ 400,000		\$ 400,000		
9. Economic Development (Greater IC)				\$ 100,000	\$ 100,000		
10. Social Service Support (UAY)				\$ 5,000	\$ 5,000		
11. Liberty Centre Pond Repairs				\$ 132,000	\$ 132,000		
12. Leaf Vac Trailer				\$ 142,500	\$ 142,500		
13. Community Center Projects					\$ 184,528		
a. Tuckpointing & Paint				\$ 72,996			
b. Parking Lot Design				\$ 45,000			
c. HVAC Roof Top Units (RTUs)				\$ 25,920			
d. Second Floor Windows				\$ 29,178			
e. Indoor Pool Ductsox				\$ 11,434			
Total	\$ 125,000	\$ 385,000	\$ 1,691,819	\$ 714,028	\$ 2,915,847	\$ -	
General Fund Transfer	\$ -	\$ 275,000	\$ 155,000	\$ -		\$ 0	
Equipment Revolving Transfer	\$ -	\$ -	\$ -	\$ 142,500		BALANCE	
Stormwater Capital Transfer	\$ -	\$ -	\$ -	\$ 132,000			
Community Center Capital Transfer	\$ -	\$ -	\$ -	\$ 184,528			

Centennial Center Fund (016)

	FY24		FY25		FY26	FY27		FY28		FY29		FY30
	Actual		Budget		Budget	Estimated		Estimated		Estimated		Estimated
Revenues						5.00%		5.00%		5.00%		5.00%
Transfer from General Fund	\$	-	\$	-	\$ 153,000	\$	-	\$	-	\$	-	\$ -
Sponsorships & Donations	\$	20,000	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -
Rents & Deposits	\$	-	\$	-	\$ 70,000	\$	234,072	\$	245,776	\$	258,064	\$ 270,968
Other Revenue	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -
Bond Proceeds	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -
Total Revenues	\$	20,000	\$	-	\$ 223,000	\$	234,072	\$	245,776	\$	258,064	\$ 270,968
Expenditures						5.00%		5.00%		5.00%		5.00%
Budget Inflation Rate						5.00%		5.00%		5.00%		5.00%
Personnel Services	\$	-	\$	-	\$ 97,925	\$	102,821	\$	107,962	\$	113,360	\$ 119,028
Services & Commodities	\$	-	\$	-	\$ 125,000	\$	131,250	\$	137,813	\$	144,703	\$ 151,938
Capital Outlay	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -
Transfers												
Equipment Revolving	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -
Capital	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -
Computer Revolving	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -
Total Expenditures	\$	-	\$	-	\$ 222,925	\$	234,071	\$	245,775	\$	258,064	\$ 270,967
Net Change in Fund Balance	\$	20,000	\$	-	\$ 75	\$	1	\$	1	\$	1	\$ 1
Beginning Fund Balance	\$	-	\$	20,000	\$ 20,000	\$	20,075	\$	20,076	\$	20,077	\$ 20,077
Ending Fund Balance	\$	20,000	\$	20,000	\$ 20,075	\$	20,076	\$	20,077	\$	20,077	\$ 20,078
% Reserved				100.00%	9.01%	8.58%		8.17%		7.78%		7.41%
A Breakdown of Centennial Center Fund												
Cost/Capita					\$ 9.84	\$	10.09	\$	10.35	\$	10.62	\$ 10.91
Personnel Cost in \$					\$ 97,925	\$	102,821	\$	107,962	\$	113,360	\$ 119,028
Personnel % of Centennial Fund					43.93%	43.93%		43.93%		43.93%		43.93%

Community Center Capital Fund (004)

		FY24 Actual	FY25 Budget	FY26 Budget	FY27 Estimated	FY28 Estimated	FY29 Estimated	FY30 Estimated
Revenues								
Transfer from General Fund	\$	15,000	\$ 52,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Transfer from Hotel/Motel Tax	\$	18,000	\$ 100,000	\$ 50,000	\$ 80,000	\$ 50,000	\$ -	\$ 50,000
Other Revenue	\$	14,631	\$ 13,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
ARPA Funds	\$	-	\$ 184,528	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$	-	\$ -	\$ 564,000	\$ 904,300	\$ 800,000	\$ 500,000	\$ -
Total Revenues	\$	47,631	\$ 349,528	\$ 628,000	\$ 1,048,300	\$ 914,000	\$ 564,000	\$ 114,000
Capital Improvements*								
Source	Project							
Fund Balance	Community Center Roof Repairs	\$ 33,580						
Fund Balance	Community Center Vending Expenses	\$ 7,209	\$ 13,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
General Fund	Recreation Weight/Exercise Equipment	\$ 2,810	\$ 20,000					
ARPA	Aquatic Center Indoor Pool Ductsox		\$ 11,434					
Hotel/Motel	Aquatic Center Equipment		\$ 50,000		\$ 30,000			
ARPA	Community Center Doors & Windows		\$ 29,178					
ARPA	Community Center Tuckpointing & Paint		\$ 72,996					
ARPA	Community Center HVAC Rooftop Units		\$ 25,920					
ARPA	Community Center Parking Lot Design		\$ 45,000					
Fund Balance	Aquatic Center Acoustical Baffles/Panels			\$ 176,500				
Fund Balance	Aquatic Center Pool Repairs			\$ 150,000				
GO Bond	Community Center Parking Lot & Sidewalks			\$ 564,000		\$ 800,000		
Fund Balance	Recreation & Gerdin Chairs & Tables			\$ 68,000				
General Fund	Aquatic Center Pool Repairs					\$ 50,000		
GO Bond	Aquatic Center Restrooms/Locker Rooms				\$ 904,300			
General Fund	Community Center Maintenance				\$ 50,000		\$ 50,000	\$ 50,000
Hotel/Motel	Recreation Gymnasium Curtains & System				\$ 50,000			
GO Bond	Recreation & Gerdin Floor Tile & Restrooms						\$ 500,000	
Total Expenditures	\$	43,599	\$ 267,528	\$ 972,500	\$ 1,048,300	\$ 864,000	\$ 564,000	\$ 64,000
Net Change in Fund Balance	\$	4,033	\$ 82,000	\$ (344,500)	\$ -	\$ 50,000	\$ -	\$ 50,000
Beginning Fund Balance	\$	370,092	\$ 374,124	\$ 456,124	\$ 111,624	\$ 111,624	\$ 161,624	\$ 161,624
Ending Fund Balance	\$	374,124	\$ 456,124	\$ 111,624	\$ 111,624	\$ 161,624	\$ 161,624	\$ 211,624

* See Capital Improvements Plan (CIP) for details.

Assigned Balance (savings for future expenditures, FY balance as listed)				
Aquatics Capital	\$ 92,567	\$ 42,567	\$ -	
Aquatics HVAC & Heater Projects	\$ -	\$ -	\$ -	
Recreation Equipment	\$ 57,000	\$ 57,000	\$ -	
Community Center Boilers	\$ 90,000	\$ 90,000	\$ 90,000	
Community Center	\$ 11,224	\$ 11,224	\$ -	
Community Center Lift	\$ 15,000	\$ 15,000	\$ 15,000	
Esias Grimes Scholarship Fund	\$ 1,300	\$ 1,300	\$ 1,300	
Assigned Balance Total	\$ 267,091	\$ 217,091	\$ 106,300	
Unassigned Balance	\$ 107,033	\$ 239,033	\$ 5,324	

Fire Capital Fund (002)

		FY24		FY25		FY26		FY27		FY28		FY29		FY30			
		Actual		Budget		Budget		Estimated		Estimated		Estimated		Estimated			
Revenues																	
Transfer from General Fund	\$	45,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Transfer from Reserves	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
UIHC Fire Protection Agreement	\$	36,722	\$	36,722	\$	36,722	\$	36,722	\$	36,722	\$	36,722	\$	36,722	\$	36,722	
Other Revenue	\$	35,584	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
General Obligation Bond Proceeds	\$	-	\$	-	\$	15,000,000	\$	1,800,000	\$	1,100,000	\$	1,100,000	\$	1,100,000	\$	-	
Total Revenues		\$	117,306	\$	36,722	\$	15,036,722	\$	1,836,722	\$	1,136,722	\$	1,136,722	\$	1,136,722	\$	36,722
Fleet & Equipment*																	
Command/EMS Vehicle	\$	56,710															
Training Facility Upgrades	\$	43,544															
New Confined Space Program						\$	30,000										
Station Upgrades						\$	15,000,000										
Platform Ladder Truck								\$	1,800,000								
Heavy Rescue Truck									\$	1,100,000							
Pumper Truck												\$	1,100,000				
Total Expenditures		\$	100,254	\$	-	\$	15,030,000	\$	1,800,000	\$	1,100,000	\$	1,100,000	\$	1,100,000	\$	-
Net Change in Fund Balance		\$	17,052	\$	36,722	\$	6,722	\$	36,722	\$	36,722	\$	36,722	\$	36,722	\$	36,722
Beginning Fund Balance	\$	299,652	\$	316,704	\$	353,426	\$	360,148	\$	396,870	\$	433,592	\$	470,314	\$	507,036	
Ending Fund Balance	\$	316,704	\$	353,426	\$	360,148	\$	396,870	\$	433,592	\$	470,314	\$	507,036			

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

Assigned Balance (Savings for Below List of Future Expenditures, FY Balance)				
Fire Station Upgrades	\$	250,000	\$	250,000
Unassigned Balance	\$	66,704	\$	103,426

Utility Franchise Fee Fund (015)

		FY24		FY25		FY26		FY27		FY28		FY29		FY30
		Actual		Budget		Budget		Estimated		Estimated		Estimated		Estimated
Revenues														
Alliant Energy	\$	185,711	\$	324,736	\$	327,984	\$	331,264	\$	334,576	\$	337,922	\$	341,301
Linn County REC	\$	191,486	\$	220,863	\$	223,071	\$	225,302	\$	227,555	\$	229,831	\$	232,129
MidAmerican Energy	\$	82,559	\$	129,401	\$	130,695	\$	132,002	\$	133,322	\$	134,655	\$	136,001
Total Revenues	\$	459,756	\$	675,000	\$	681,750	\$	688,568	\$	695,453	\$	702,408	\$	709,432
Expenditures														
Projects*														
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			\$	140,000										
Freedom Park new park walk trail			\$	130,000										
Koser Park backstop			\$	45,000										
Penn Meadows Park tennis/pickleball court lights					\$	105,000								
Quail Ridge Park ballfield improvements					\$	16,500								
Quail Ridge Park park walk					\$	245,000								
Quail Ridge Park parking expansion					\$	95,000								
Quail Ridge Park playground surface & walk					\$	135,000								
Community Center outdoor playground							\$	155,000						
Fox Run Neighborhood Park playground & park walk							\$	120,000						
Penn Meadows Park tennis/pickleball court parking								\$	50,000					
Trail Lighting								\$	50,000					
Broadmoor Pond park walk										\$	326,000			
Ranshaw House outdoor fitness equipment										\$	120,000			
Red Fern Dog Park agility equipment										\$	130,000			
Liberty Centre Park repainting													\$	25,000
Total Expenditures	\$	838,000	\$	815,000	\$	1,096,500	\$	775,000	\$	600,000	\$	1,076,000	\$	25,000
Net Change in Fund Balance	\$	(378,244)	\$	(140,000)	\$	(414,750)	\$	(86,433)	\$	95,453	\$	(373,592)	\$	684,432
Beginning Fund Balance	\$	813,751	\$	435,507	\$	295,507	\$	(119,243)	\$	(205,675)	\$	(110,222)	\$	(483,814)
Ending Fund Balance	\$	435,507	\$	295,507	\$	(119,243)	\$	(205,675)	\$	(110,222)	\$	(483,814)	\$	200,618

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

Hotel/Motel Tax (012)

				FY24		FY25		FY26		FY27		FY28		FY29		FY30
				Actual		Budget		Budget		Estimated		Estimated		Estimated		Estimated
Revenues																
Budget Inflation Rate						-19.48%		2.00%		2.00%		2.00%		2.00%		2.00%
Taxes Collected	\$			99,350	\$	80,000	\$	81,600	\$	83,232	\$	84,897	\$	86,595	\$	88,326
				99,350		80,000		81,600		83,232		84,897		86,595		88,326
Expenditures																
CVB Contribution	\$			25,338	\$	20,000	\$	20,400	\$	20,808	\$	21,224	\$	21,649	\$	22,082
Services & Commodities	\$			7,625	\$	14,000	\$	14,280	\$	14,566	\$	14,857	\$	15,154	\$	15,457
Projects*																
Fox Run Pond Park	\$			75,000												
Transfer to Community Center Fund**	\$			18,000	\$	100,000	\$	50,000	\$	80,000	\$	50,000	\$	-	\$	50,000
				125,962		134,000		84,680		115,374		86,081		36,803		87,539
Net Change in Fund Balance	\$			(26,612)	\$	(54,000)	\$	(3,080)	\$	(32,142)	\$	(1,184)	\$	49,792	\$	788
Beginning Fund Balance	\$			102,128	\$	75,516	\$	21,516	\$	18,436	\$	(13,706)	\$	(14,890)	\$	34,902
Ending Fund Balance	\$			75,516	\$	21,516	\$	18,436	\$	(13,706)	\$	(14,890)	\$	34,902	\$	35,690
% Reserved																
						16.06%		21.77%		-11.88%		-17.30%		94.84%		40.77%

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

** See Community Center Fund page for project details.

Street Repair Program (301)

				FY24		FY25		FY26		FY27		FY28		FY29		FY30
				Actual		Budget		Budget		Estimated		Estimated		Estimated		Estimated
Revenues																
Transfer from RUT Fund	\$			445,623	\$	456,067	\$	478,870	\$	487,400	\$	490,882	\$	490,882	\$	494,363
Other Transfers	\$			-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Revenues	\$			445,623	\$	456,067	\$	478,870	\$	487,400	\$	490,882	\$	490,882	\$	494,363
Expenditures																
Projects*																
Ranshaw Way Shoulders	\$			234,355												
W. Penn Street RR Crossing	\$			16,230	\$	205,016										
Sugar Creek Lane					\$	59,031										
Commercial Drive							\$	215,000								
N Stewart Street							\$	1,880,000								
Juniper Street Reconstruction															\$	1,900,000
Total Expenditures	\$			250,585	\$	264,047	\$	2,095,000	\$	-	\$	-	\$	-	\$	1,900,000
Net Change in Fund Balance	\$			195,038	\$	192,020	\$	(1,616,130)	\$	487,400	\$	490,882	\$	490,882	\$	(1,405,637)
Beginning Fund Balance	\$			507,384	\$	702,422	\$	894,442	\$	(721,688)	\$	(234,287)	\$	256,594	\$	747,476
Ending Fund Balance	\$			702,422	\$	894,442	\$	(721,688)	\$	(234,287)	\$	256,594	\$	747,476	\$	(658,161)

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

Road Use Tax (RUT) Fund (110)

	FY24		FY25		FY26		FY27		FY28		FY29		FY30	
	Actual		Budget		Budget		Estimated		Estimated		Estimated		Estimated	
Population	20,479		20,479		20,479		20,479		20,479		20,479		20,479	
RUT Formula Funding/Capita	\$	117.24	\$	108.73	\$	116.20	\$	116.20	\$	117.03	\$	117.03	\$	117.86
2015 Gas Tax Funding/Capita	\$	24.01	\$	22.27	\$	23.80	\$	23.80	\$	23.97	\$	23.97	\$	24.14
Revenues														
RUT Formula Funding/Capita	\$	2,400,951	\$	2,226,682	\$	2,379,660	\$	2,379,660	\$	2,396,657	\$	2,396,657	\$	2,413,655
2015 Gas Tax Funding/Capita	\$	491,761	\$	456,067	\$	487,400	\$	487,400	\$	490,882	\$	490,882	\$	494,363
Total Revenues	\$	2,892,712	\$	2,682,749	\$	2,867,060	\$	2,867,060	\$	2,887,539	\$	2,887,539	\$	2,908,018
Revenues/Capita	\$	141.25	\$	131.00	\$	140.00	\$	140.00	\$	141.00	\$	141.00	\$	142.00
Expenditures														
Budget Inflation Rate				-12.29%		15.33%		5.00%		5.00%		5.00%		5.00%
Personnel Services	\$	806,056	\$	1,003,999	\$	1,043,212	\$	1,095,373	\$	1,150,141	\$	1,207,648	\$	1,268,031
Services & Commodities	\$	426,876	\$	560,400	\$	578,700	\$	607,635	\$	638,017	\$	669,918	\$	703,413
Snow & Ice Removal	\$	181,664	\$	190,000	\$	190,000	\$	199,500	\$	209,475	\$	219,949	\$	230,946
Traffic Safety	\$	128,668	\$	134,000	\$	167,000	\$	175,350	\$	184,118	\$	193,323	\$	202,990
Street Lighting	\$	81,627	\$	103,000	\$	108,000	\$	113,400	\$	119,070	\$	125,024	\$	131,275
Transfers														
Equipment Revolving	\$	380,000	\$	124,000	\$	435,000	\$	265,000	\$	418,000	\$	400,000	\$	420,000
Capital	\$	600,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Debt	\$	146,170	\$	147,690	\$	148,910	\$	149,850	\$	-	\$	-	\$	-
Street Repair Program	\$	445,623	\$	456,067	\$	478,870	\$	487,400	\$	490,882	\$	490,882	\$	494,363
Computer Revolving	\$	2,300	\$	2,300	\$	2,300	\$	2,300	\$	2,300	\$	2,300	\$	2,300
Billing & Accounting	\$	11,295	\$	94,152	\$	95,299	\$	100,064	\$	105,067	\$	110,321	\$	115,837
Total Expenditures	\$	3,210,279	\$	2,815,608	\$	3,247,291	\$	3,195,872	\$	3,317,069	\$	3,419,364	\$	3,569,154
Net Change in Fund Balance	\$	(317,567)	\$	(132,859)	\$	(380,231)	\$	(328,812)	\$	(429,530)	\$	(531,825)	\$	(661,136)
Beginning Fund Balance	\$	3,102,432	\$	2,784,865	\$	2,652,005	\$	2,271,774	\$	1,942,963	\$	1,513,432	\$	981,608
Ending Fund Balance	\$	2,784,865	\$	2,652,005	\$	2,271,774	\$	1,942,963	\$	1,513,432	\$	981,608	\$	320,472
% Reserved		86.75%		94.19%		69.96%		60.80%		45.63%		28.71%		8.98%
A Breakdown of Road Use Tax (RUT) Fund														
Personnel Cost in \$	\$	817,351	\$	1,098,151	\$	1,138,511	\$	1,195,437	\$	1,255,208	\$	1,317,969	\$	1,383,867
Personnel % of RUT		25.46%		39.00%		35.06%		37.41%		37.84%		38.54%		38.77%

ADD
wheeled skid
steer (\$80K);
planer & asphalt
spreader
attachments
(\$50K);
mini stand-on
track skid steer
(\$20K RUTF +
\$25K SW);
message board
trailer (\$20K)

REPLACE
small dump truck
and plow (\$165K);
crack seal
machine (\$100K)

Utility Rate Analysis

Wastewater Rate Increase Analysis					
		FY25	FY26	Difference	
Base Rate	\$	31.24	\$ 33.11	\$	1.87
Rate/1000 gallons	\$	5.63	\$ 5.97	\$	0.34
		Cost per Month		FY26 Increase	
Consumption					
(in gallons)		FY25	FY26	%	\$
3,000	\$	42.50	\$ 45.05	6%	\$ 2.55
5,000	\$	53.76	\$ 56.99	6%	\$ 3.23
8,000	\$	70.65	\$ 74.89	6%	\$ 4.24
11,000	\$	87.54	\$ 92.79	6%	\$ 5.25

Water Rate Increase Analysis					
		FY25	FY26	Difference	
Base Rate	\$	17.44	\$ 18.49	\$	1.05
Rate/1000 gallons	\$	7.01	\$ 7.43	\$	0.42
		Cost per Month		FY26 Increase	
Consumption					
(in gallons)		FY25	FY26	%	\$
3,000	\$	31.45	\$ 33.34	6%	\$ 1.89
5,000	\$	45.47	\$ 48.20	6%	\$ 2.73
8,000	\$	66.49	\$ 70.48	6%	\$ 3.99
11,000	\$	87.51	\$ 92.77	6%	\$ 5.25

Storm Water Rate Increase Analysis					
		FY25	FY26	Difference	
Single-Unit, Two-Unit & Townhomes	\$	3.00	\$ 4.00	\$	1.00
Multi-Unit & Manufactured Homes	\$	2.50	\$ 3.00	\$	0.50
Mix Used, Residential	\$	2.25	\$ 2.50	\$	0.25
Commercial & Industrial	\$	3.00	\$ 4.00	\$	1.00
ERU Rate for non-residential	\$	0.33	\$ 0.66	\$	0.33
		Cost per Month		FY26 Increase	
Single Unit Residential Consumption					
(in gallons)		FY25	FY26	%	\$
3,000	\$	3.00	\$ 4.00	33%	\$ 1.00
5,000	\$	3.00	\$ 4.00	33%	\$ 1.00
8,000	\$	3.00	\$ 4.00	33%	\$ 1.00
11,000	\$	3.00	\$ 4.00	33%	\$ 1.00

Utility Rates Increase Analysis					
		Cost per Month		FY26 Increase	
Consumption					
(in gallons)		FY25	FY26	%	\$
3,000	\$	76.95	\$ 82.39	7%	\$ 5.44
5,000	\$	102.23	\$ 109.18	7%	\$ 6.95
8,000	\$	140.14	\$ 149.37	7%	\$ 9.23
11,000	\$	178.05	\$ 189.56	6%	\$ 11.50

Storm Water Utility Fund (740)

	FY24	FY25	FY26	FY27	FY28	FY29	FY30
	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated
Budget Inflation Rate		1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Number of Accounts	9,663	9,808	9,955	10,104	10,256	10,410	10,566
Flat Rate	\$ 2.00	n/a	n/a	n/a	n/a	n/a	n/a
New Rate Structure Adopted February 1, 2024							
Single-Unit, Two-Unit & Townhomes	\$ 3.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00
Multi-Unit & Manufactured Homes	\$ 2.50	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Mix Used, Residential	\$ 2.25	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
Commercial & Industrial	\$ 3.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00
ERU Rate for non-residential	\$ 0.33	\$ 0.66	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Revenues							
Storm Water Fees	\$ 260,859	\$ 335,000	\$ 448,000	\$ 467,000	\$ 474,005	\$ 481,115	\$ 488,332
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection Fees/Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Money	\$ 712	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Miscellaneous	\$ 1,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable/Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 263,511	\$ 336,000	\$ 449,000	\$ 468,000	\$ 475,005	\$ 482,115	\$ 489,332
Expenditures							
Budget Inflation Rate		0.07%	-11.05%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 104,660	\$ 124,287	\$ 136,939	\$ 143,786	\$ 235,975	\$ 247,774	\$ 260,163
Services & Commodities	\$ 83,705	\$ 121,800	\$ 123,800	\$ 129,990	\$ 136,490	\$ 143,314	\$ 150,480
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers							
Equipment Revolving	\$ 41,000	\$ 27,500	\$ 25,000	\$ 32,250	\$ 270,000	\$ 150,000	\$ -
Capital Reserve	\$ 101,000	\$ 54,050	\$ -	\$ -	\$ 60,000	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billing & Accounting	\$ 27,533	\$ 30,529	\$ 32,837	\$ 34,479	\$ 36,203	\$ 38,013	\$ 39,914
Total Expenditures	\$ 357,898	\$ 358,166	\$ 318,576	\$ 340,505	\$ 738,668	\$ 579,101	\$ 450,556
Net Change in Fund Balance	\$ (94,387)	\$ (22,166)	\$ 130,424	\$ 127,495	\$ (263,663)	\$ (96,986)	\$ 38,776
Beginning Fund Balance	\$ 18,392	\$ (75,995)	\$ (98,161)	\$ 32,263	\$ 159,758	\$ (103,905)	\$ (200,890)
Ending Fund Balance	\$ (75,995)	\$ (98,161)	\$ 32,263	\$ 159,758	\$ (103,905)	\$ (200,890)	\$ (162,115)
% Reserved	-21.23%	-27.41%	10.13%	46.92%	-14.07%	-34.69%	-35.98%

ADD
one (1) new FT
Water Collection
System employee
(shared with WW)

ADD
mini stand-on
track skid steer
(\$20K RUTF +
\$25K SW)

A Breakdown of Storm Water Utility

Personnel Cost in \$	\$ 132,193	\$ 154,816	\$ 169,776	\$ 178,265	\$ 272,178	\$ 285,787	\$ 300,076
Personnel % of Storm Water	36.94%	43.22%	53.29%	52.35%	36.85%	49.35%	66.60%

Storm Water Capital Fund Summary (741)

Beginning Fund Balance	\$ 85,683	\$ 177,912	\$ 168,962	\$ 168,962	\$ 168,962	\$ 8,962	\$ 8,962
Transfer from Storm Water	\$ 101,000	\$ 54,050	\$ -	\$ -	\$ 60,000	\$ -	\$ -
Transfer from ARPA		\$ 132,000					
Projects Funded/Projected							
Goose Lake				\$ 45,000			
Liberty Centre		\$ 132,000					
Muddy Creek	\$ 8,771	\$ 63,000		\$ 115,000			
West Lake				\$ 60,000			
Ending Fund Balance	\$ 177,912	\$ 168,962	\$ 168,962	\$ 168,962	\$ 8,962	\$ 8,962	\$ 8,962

Water Utility Fund (600) Budget & Forecast

	FY24 Actual	FY25 Budget	FY26 Budget	FY27 Estimated	FY28 Estimated	FY29 Estimated	FY30 Estimated	FY31 Estimated	FY32 Estimated	FY33 Estimated	FY34 Estimated	FY35 Estimated	FY36 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	9,836	9,758	9,904	10,053	10,204	10,357	10,512	10,670	10,830	10,992	11,157	11,325	11,494
Gallons Sold	446,336,000	434,826,000	475,000,000	482,125,000	489,356,875	496,697,228	504,147,687	511,709,902	519,385,550	527,176,334	535,083,979	543,110,238	551,256,892
Proposed Rate Increase	0%	0%	6%	6%	6%	5%	5%	5%	2%	2%	2%	2%	0%
Base Rate	\$ 17.44	\$ 17.44	\$ 18.49	\$ 19.60	\$ 20.77	\$ 21.81	\$ 22.90	\$ 24.05	\$ 24.53	\$ 25.02	\$ 25.52	\$ 26.03	\$ 26.03
Rate/1000 Gallons	\$ 7.01	\$ 7.01	\$ 7.43	\$ 7.87	\$ 8.35	\$ 8.76	\$ 9.20	\$ 9.66	\$ 9.85	\$ 10.05	\$ 10.25	\$ 10.46	\$ 10.46
Revenues													
Water Sales	\$ 4,324,304	\$ 4,268,643	\$ 4,842,596	\$ 5,210,149	\$ 5,605,599	\$ 5,974,168	\$ 6,366,969	\$ 6,785,597	\$ 7,025,129	\$ 7,273,116	\$ 7,529,857	\$ 7,795,661	\$ 7,912,596
Sales Tax	\$ 269,555	\$ 256,119	\$ 290,556	\$ 312,609	\$ 336,336	\$ 358,450	\$ 382,018	\$ 407,136	\$ 421,508	\$ 436,387	\$ 451,791	\$ 467,740	\$ 474,756
Connection Fees/Permits	\$ 71,145	\$ 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	\$ 29,494	\$ 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	\$ 4,439	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable/Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4,698,937	\$ 4,650,262	\$ 5,258,652	\$ 5,648,258	\$ 6,067,435	\$ 6,458,118	\$ 6,874,487	\$ 7,318,233	\$ 7,572,137	\$ 7,835,003	\$ 8,107,148	\$ 8,388,901	\$ 8,512,852
Expenditures													
Budget Inflation Rate		3.31%	8.19%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 794,913	\$ 853,578	\$ 896,815	\$ 941,656	\$ 988,739	\$ 1,038,175	\$ 1,090,084	\$ 1,144,588	\$ 1,201,818	\$ 1,261,909	\$ 1,325,004	\$ 1,391,254	\$ 1,460,817
Services & Commodities	\$ 1,810,708	\$ 1,631,930	\$ 1,761,820	\$ 1,849,911	\$ 1,942,407	\$ 2,039,527	\$ 2,141,503	\$ 2,248,578	\$ 2,361,007	\$ 2,479,058	\$ 2,603,011	\$ 2,733,161	\$ 2,869,819
Capital	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Transfers													
Equipment Revolving	\$ -	\$ 30,000	\$ 50,000	\$ 210,000	\$ 125,000	\$ 176,000	\$ 190,000	\$ 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	\$ 215,000	\$ 80,000	\$ 255,000	\$ 200,000	\$ 180,000	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Revenue Debt	\$ 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	\$ 1,474,180
GO Debt	\$ 292,478	\$ 291,878	\$ 296,153	\$ 45,078	\$ 44,028	\$ 42,978	\$ 41,928	\$ 40,878	\$ 44,828	\$ 43,628	\$ 42,428	\$ 41,228	\$ -
Billing & Accounting	\$ 261,562	\$ 290,022	\$ 311,947	\$ 327,544	\$ 343,922	\$ 361,118	\$ 379,174	\$ 398,132	\$ 418,039	\$ 438,941	\$ 460,888	\$ 483,932	\$ 508,129
Upcoming Projects													
Plant Expansion, Tower 3 Rehab & Shop Add	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Total Expenditures	\$ 4,651,002	\$ 4,804,933	\$ 5,198,403	\$ 5,153,929	\$ 5,200,595	\$ 5,286,638	\$ 7,238,429	\$ 7,324,377	\$ 7,514,912	\$ 7,709,315	\$ 7,913,211	\$ 8,128,096	\$ 8,314,445
Net Change in Fund Balance	\$ 47,935	\$ (154,671)	\$ 60,249	\$ 494,329	\$ 866,841	\$ 1,171,479	\$ (363,942)	\$ (6,144)	\$ 57,224	\$ 125,688	\$ 193,938	\$ 260,805	\$ 198,407
Beginning Fund Balance	\$ 2,042,376	\$ 2,090,311	\$ 1,935,639	\$ 1,995,888	\$ 2,490,217	\$ 3,357,058	\$ 4,528,537	\$ 4,164,595	\$ 4,158,451	\$ 4,215,675	\$ 4,341,363	\$ 4,535,301	\$ 4,796,105
Ending Fund Balance	\$ 2,090,311	\$ 1,935,639	\$ 1,995,888	\$ 2,490,217	\$ 3,357,058	\$ 4,528,537	\$ 4,164,595	\$ 4,158,451	\$ 4,215,675	\$ 4,341,363	\$ 4,535,301	\$ 4,796,105	\$ 4,994,512
% Reserved	44.94%	40.28%	38.39%	48.32%	64.55%	85.66%	57.53%	56.78%	56.10%	56.31%	57.31%	59.01%	60.07%
Personnel Cost in \$	\$ 1,056,475	\$ 1,143,600	\$ 1,208,762	\$ 1,269,200	\$ 1,332,660	\$ 1,399,293	\$ 1,469,258	\$ 1,542,721	\$ 1,619,857	\$ 1,700,850	\$ 1,785,892	\$ 1,875,187	\$ 1,968,946
Personnel % of Water	22.72%	23.80%	23.25%	24.63%	25.63%	26.47%	20.30%	21.06%	21.56%	22.06%	22.57%	23.07%	23.68%
Debt Service Coverage													
Net Revenue/All Revenue Debt	1.64	1.33	1.60	1.85	2.04	2.22	2.40	2.60	2.66	2.72	2.79	2.85	2.80
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)	0.44	0.13	0.40	0.65	0.84	1.02	1.20	1.40	1.46	1.52	1.59	1.65	1.60

ADD tank
cleaning drone
(\$50K)

MAINTAIN
Jordan Wells
(\$175K)

SET ASIDE FOR
membrane train
modules (\$80K)

Anticipated
Bond Payment
for Plant
Expansion

Water Capital Funds

	FY24		FY25		FY26		FY27		FY28		FY29		FY30		FY31		FY32		FY33		FY34		FY35		FY36								
	Actual		Budget		Budget		Estimated		Estimated		Estimated		Estimated		Estimated		Estimated		Estimated		Estimated		Estimated		Estimated								
Water Capital Reserve Fund Summary (602)																																	
Beginning Balance	\$	555,881	\$	720,071			\$	800,071	\$	880,071	\$	960,071	\$	1,040,071	\$	1,120,071	\$	1,220,071	\$	1,320,071	\$	1,420,071	\$	1,520,071	\$	1,620,071	\$	1,720,071					
Developer Fees	\$	16,503	\$	-			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-					
Transfer from Water Utility Fund	\$	215,000	\$	110,000			\$	305,000	\$	410,000	\$	305,000	\$	256,000	\$	290,000	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	200,000					
Projects Funded/Projected																																	
Fleet/Attachments	\$	59,756	\$	30,000			\$	210,000	\$	125,000	\$	160,000	\$													190,000							
Equipment	\$	7,557	\$	50,000			\$	16,000																									
Facilities/System (wells, plant, hydrants)							\$	175,000	\$	120,000	\$	100,000																					
Membrane Replacement																																	
TBD																								\$	100,000	\$	100,000	\$	100,000	\$	100,000	\$	100,000
Ending Balance	\$	720,071	\$	800,071	\$	880,071	\$	960,071	\$	1,040,071	\$	1,120,071	\$	1,220,071	\$	1,320,071	\$	1,420,071	\$	1,520,071	\$	1,620,071	\$	1,720,071	\$	1,820,071							
Water Capital Projects Fund Summary (605)																																	
Beginning Balance	\$	87,841	\$	87,841			\$	87,841	\$	87,841	\$	162,841	\$	237,841	\$	287,841	\$	337,841	\$	387,841	\$	437,841	\$	487,841	\$	537,841	\$	587,841					
Transfer from Water Utility Fund	\$	-	\$	-			\$	-	\$	75,000	\$	75,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000					
Projects Funded/Projected																																	
TBD																																	
Ending Balance	\$	87,841	\$	87,841	\$	87,841	\$	162,841	\$	237,841	\$	287,841	\$	337,841	\$	387,841	\$	437,841	\$	487,841	\$	537,841	\$	587,841	\$	637,841							
Total Capital Reserve Fund Balance					\$	807,912	\$	887,912	\$	967,912	\$	1,122,912	\$	1,277,912	\$	1,407,912	\$	1,557,912	\$	1,707,912	\$	1,857,912	\$	2,007,912	\$	2,157,912	\$	2,307,912	\$	2,457,912			
Assigned Balance (savings for future expenditures, FY balance as listed)																																	
Membrane Replacement	\$	240,000	\$	320,000			\$	400,000	\$	480,000	\$	560,000	\$	640,000	\$	740,000	\$	840,000	\$	940,000	\$	1,040,000	\$	1,140,000	\$	1,240,000	\$	1,340,000					
Total Unassigned Balance	\$	567,912	\$	567,912			\$	567,912	\$	642,912	\$	717,912	\$	767,912	\$	817,912	\$	867,912	\$	917,912	\$	967,912	\$	1,017,912	\$	1,067,912	\$	1,117,912					

Water Utility Budget & Forecast

Water Rate Increase Analysis																											
Consumption in Gallons	Monthly Water Costs Based on Usage																										
			FY24		FY25		FY26		FY27		FY28		FY29		FY30		FY31		FY32		FY33		FY34		FY35		FY36
	3,000	\$	31.45	\$	31.45	\$	33.34	\$	35.34	\$	37.46	\$	39.34	\$	41.30	\$	43.37	\$	44.24	\$	45.12	\$	46.02	\$	46.94	\$	-
	5,000	\$	45.47	\$	45.47	\$	48.20	\$	51.09	\$	54.16	\$	56.86	\$	59.71	\$	62.69	\$	63.95	\$	65.22	\$	66.53	\$	67.86	\$	-
	8,000	\$	66.49	\$	66.49	\$	70.48	\$	74.71	\$	79.19	\$	83.15	\$	87.31	\$	91.68	\$	93.51	\$	95.38	\$	97.29	\$	99.23	\$	-
	11,000	\$	87.51	\$	87.51	\$	92.77	\$	98.33	\$	104.23	\$	109.44	\$	114.92	\$	120.66	\$	123.07	\$	125.54	\$	128.05	\$	130.61	\$	-
	15,000	\$	115.54	\$	115.54	\$	122.48	\$	129.83	\$	137.62	\$	144.50	\$	151.72	\$	159.31	\$	162.49	\$	165.74	\$	169.06	\$	172.44	\$	-
	3,000	Additional Water Cost/Month	\$	-	\$	1.89	\$	2.00	\$	2.12	\$	1.87	\$	1.97	\$	2.07	\$	0.87	\$	0.88	\$	0.90	\$	0.92	\$	(46.94)	
	5,000		\$	-	\$	2.73	\$	2.89	\$	3.07	\$	2.71	\$	2.84	\$	2.99	\$	1.25	\$	1.28	\$	1.30	\$	1.33	\$	(67.86)	
	8,000		\$	-	\$	3.99	\$	4.23	\$	4.48	\$	3.96	\$	4.16	\$	4.37	\$	1.83	\$	1.87	\$	1.91	\$	1.95	\$	(99.23)	
	11,000		\$	-	\$	5.25	\$	5.57	\$	5.90	\$	5.21	\$	5.47	\$	5.75	\$	2.41	\$	2.46	\$	2.51	\$	2.56	\$	(130.61)	
	15,000		\$	-	\$	6.93	\$	7.35	\$	7.79	\$	6.88	\$	7.22	\$	7.59	\$	3.19	\$	3.25	\$	3.31	\$	3.38	\$	(172.44)	
3,000	Additional Water Cost/Year	\$	-	\$	22.65	\$	24.01	\$	25.45	\$	22.48	\$	23.60	\$	24.78	\$	10.41	\$	10.62	\$	10.83	\$	11.05	\$	(563.32)		
5,000		\$	-	\$	32.74	\$	34.70	\$	36.78	\$	32.49	\$	34.12	\$	35.82	\$	15.05	\$	15.35	\$	15.65	\$	15.97	\$	(814.31)		
8,000		\$	-	\$	47.87	\$	50.75	\$	53.79	\$	47.52	\$	49.89	\$	52.39	\$	22.00	\$	22.44	\$	22.89	\$	23.35	\$	(1,190.80)		
11,000		\$	-	\$	63.01	\$	66.79	\$	70.80	\$	62.54	\$	65.67	\$	68.95	\$	28.96	\$	29.54	\$	30.13	\$	30.73	\$	(1,567.29)		
15,000		\$	-	\$	83.19	\$	88.18	\$	93.47	\$	82.57	\$	86.70	\$	91.03	\$	38.23	\$	39.00	\$	39.78	\$	40.57	\$	(2,069.28)		

Wastewater Utility Fund (610) Budget & Forecast

	FY24		FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	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%
Number of Accounts	9,460	9,505	9,800	9,947	10,096	10,248	10,401	10,557	10,716	10,876	11,040	11,205	11,373	
Gallons Sold	445,183,000	424,473,000	460,000,000	466,900,000	473,903,500	481,012,053	488,227,233	495,550,642	502,983,901	510,528,660	518,186,590	525,959,389	533,848,780	
Proposed Rate Increase	0%	0%	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%
Base Rate	\$ 31.24	\$ 31.24	\$ 33.11	\$ 35.10	\$ 37.21	\$ 39.44	\$ 41.81	\$ 44.31	\$ 46.97	\$ 49.79	\$ 52.78	\$ 55.95	\$ 59.30	
Rate/1000 Gallons	\$ 5.63	\$ 5.63	\$ 5.97	\$ 6.33	\$ 6.71	\$ 7.11	\$ 7.53	\$ 7.99	\$ 8.47	\$ 8.97	\$ 9.51	\$ 10.08	\$ 10.69	
Revenues														ADD
Wastewater Sales	\$ 5,345,791	\$ 5,257,337	\$ 5,879,214	\$ 6,325,447	\$ 6,805,548	\$ 7,322,089	\$ 7,877,836	\$ 8,475,764	\$ 9,119,074	\$ 9,811,212	\$ 10,555,883	\$ 11,357,074	\$ 12,219,076	one (1) new FT
Sales Tax	\$ 8,181	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Water Collection
Connection Fees/Permits	\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	System employee
Use of Money	\$ 55,198	\$ 20,000	\$ 20,000	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	(shared with SW)
Miscellaneous	\$ 260,848	\$ 6,000	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ADD
Total Revenues	\$ 5,685,018	\$ 5,308,337	\$ 5,965,214	\$ 6,356,747	\$ 6,836,848	\$ 7,353,389	\$ 7,909,136	\$ 8,507,064	\$ 9,150,374	\$ 9,842,512	\$ 10,587,183	\$ 11,388,374	\$ 12,250,376	spare return pump (\$34.5K);
Expenditures														scissor lift (\$20K)
Budget Inflation Rate		8.32%	7.79%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 779,766	\$ 899,295	\$ 934,384	\$ 981,103	\$ 1,115,158	\$ 1,170,916	\$ 1,229,462	\$ 1,290,935	\$ 1,355,482	\$ 1,423,256	\$ 1,494,419	\$ 1,569,140	\$ 1,647,597	
Services & Commodities	\$ 1,059,409	\$ 1,323,550	\$ 1,503,450	\$ 1,578,623	\$ 1,657,554	\$ 1,740,431	\$ 1,827,453	\$ 1,918,826	\$ 2,014,767	\$ 2,115,505	\$ 2,221,280	\$ 2,332,344	\$ 2,448,962	SET ASIDE
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	future membrane
Transfers														replacement (\$220K)
Equipment Revolving	\$ 58,000	\$ 50,000	\$ 54,500	\$ -	\$ 158,000	\$ 450,000	\$ 75,000	\$ 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	\$ 295,000	\$ 318,000	\$ 515,000	\$ 670,000	\$ 250,000	\$ 290,000	\$ 345,275	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	MAINTENANCE
Revenue Debt	\$ 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	\$ 1,624,038	OF 230th St Lift
GO Debt	\$ 1,093,563	\$ 951,903	\$ 945,228	\$ 609,453	\$ 474,753	\$ 468,953	\$ 468,003	\$ 471,753	\$ 470,103	\$ 388,106	\$ 387,456	\$ 386,506	\$ -	Station (\$125K)
Billing & Accounting	\$ 261,562	\$ 290,022	\$ 311,947	\$ 327,544	\$ 343,922	\$ 361,118	\$ 379,174	\$ 398,132	\$ 418,039	\$ 438,941	\$ 460,888	\$ 483,932	\$ 508,129	
Upcoming Projects														INSTALL
Mid/Long Term Projects	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	dewatering
Phase 3 Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,450,000	\$ 3,450,000	\$ 3,450,000	\$ 3,450,000	\$ 3,450,000	\$ 3,450,000	\$ 3,450,000	equipment (\$120K)
Total Expenditures	\$ 5,179,369	\$ 5,610,422	\$ 6,047,310	\$ 5,963,802	\$ 6,087,162	\$ 6,361,543	\$ 9,650,437	\$ 9,742,416	\$ 9,917,599	\$ 10,021,193	\$ 10,215,345	\$ 10,419,880	\$ 10,248,025	
Net Change in Fund Balance	\$ 505,650	\$ (302,085)	\$ (82,096)	\$ 392,945	\$ 749,686	\$ 991,847	\$ (1,741,301)	\$ (1,235,352)	\$ (767,225)	\$ (178,682)	\$ 371,838	\$ 968,494	\$ 2,002,351	DECOMMISSION
Beginning Fund Balance	\$ 5,176,091	\$ 5,681,740	\$ 5,379,655	\$ 5,297,559	\$ 5,690,504	\$ 6,440,190	\$ 7,432,036	\$ 5,690,735	\$ 4,455,383	\$ 3,688,158	\$ 3,509,477	\$ 3,881,314	\$ 4,849,809	OF Fox Valley Lift
Ending Fund Balance	\$ 5,681,740	\$ 5,379,655	\$ 5,297,559	\$ 5,690,504	\$ 6,440,190	\$ 7,432,036	\$ 5,690,735	\$ 4,455,383	\$ 3,688,158	\$ 3,509,477	\$ 3,881,314	\$ 4,849,809	\$ 6,852,160	Station (\$50K)
% Reserved	109.70%	95.89%	87.60%	95.42%	105.80%	116.83%	58.97%	45.73%	37.19%	35.02%	37.99%	46.54%	66.86%	
Personnel Cost in \$	\$ 1,041,328	\$ 1,189,317	\$ 1,246,331	\$ 1,308,648	\$ 1,459,080	\$ 1,532,034	\$ 1,608,636	\$ 1,689,067	\$ 1,773,521	\$ 1,862,197	\$ 1,955,307	\$ 2,053,072	\$ 2,155,726	Anticipated Bond Payment for Plant Expansion
Personnel % of Wastewater	20.11%	21.20%	20.61%	21.94%	23.97%	24.08%	16.67%	17.34%	17.88%	18.58%	19.14%	19.70%	21.04%	
Debt Service Coverage														
Net Revenue/All Revenue Debt	2.36	1.74	1.98	2.12	2.19	2.69	0.95	1.04	1.14	1.24	1.35	1.47	1.61	
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)	1.16	0.54	0.78	0.92	0.99	1.49	(0.25)	(0.16)	(0.06)	0.04	0.15	0.27	0.41	

Wastewater Capital Funds

[illegible]

Wastewater Utility Budget & Forecast

Wastewater Rate Increase Analysis																			
Consumption in Gallons	Monthly Wastewater Costs Based on Usage																		
			FY24		FY25		FY26		FY27		FY28		FY29		FY30		FY31		FY32
	3,000	\$	42.50	\$	42.50	\$	45.05	\$	47.75	\$	50.62	\$	53.66	\$	56.87	\$	60.29	\$	63.90
	5,000	\$	53.76	\$	53.76	\$	56.99	\$	60.40	\$	64.03	\$	67.87	\$	71.94	\$	76.26	\$	80.84
	8,000	\$	70.65	\$	70.65	\$	74.89	\$	79.38	\$	84.15	\$	89.19	\$	94.55	\$	100.22	\$	106.23
	11,000	\$	87.54	\$	87.54	\$	92.79	\$	98.36	\$	104.26	\$	110.52	\$	117.15	\$	124.18	\$	131.63
	15,000	\$	110.06	\$	110.06	\$	116.66	\$	123.66	\$	131.08	\$	138.95	\$	147.29	\$	156.12	\$	165.49
	3,000																		
	5,000																		
	8,000																		
	11,000																		
	15,000																		
Consumption in Gallons																			
	3,000																		
	5,000																		
	8,000																		
	11,000																		
	15,000																		
	3,000																		
	5,000																		
	8,000																		
	11,000																		
	15,000																		
Consumption in Gallons																			
	3,000																		
	5,000																		
	8,000																		
	11,000																		
	15,000																		
	3,000																		
	5,000																		
	8,000																		
	11,000																		
	15,000																		
Consumption in Gallons																			
	3,000																		
	5,000																		
	8,000																		
	11,000																		
	15,000																		
	3,000																		
	5,000																		
	8,000																		
	11,000																		
	15,000																		

Property Tax Rate Analysis

Annual Property Tax Rate Projections & Comparisons													
		FY24		FY25	FY26		FY27		FY28		FY29		FY30
General Fund	\$	8.10	\$	7.86	\$ 7.64	\$	7.49	\$	7.42	\$	8.10	\$	8.10
Trust & Agency	\$	2.21	\$	2.29	\$ 2.48	\$	2.48	\$	2.48	\$	2.48	\$	2.48
Insurance	\$	-	\$	0.24	\$ 0.28	\$	0.28	\$	0.29	\$	0.31	\$	0.32
Debt Service	\$	1.17	\$	0.98	\$ 1.30	\$	1.47	\$	1.32	\$	1.55	\$	2.08
Total	\$	11.48	\$	11.37	\$ 11.69	\$	11.72	\$	11.51	\$	12.44	\$	12.99
\$ Adjustment			\$	(0.11)	\$ 0.32	\$	0.03	\$	(0.20)	\$	0.93	\$	0.55
% Adjustment				-0.97%	2.78%		0.24%		-1.74%		8.06%		4.40%

Residential Property Tax Projections & Comparisons												Annual Average Increase		
Home Value														
Median = \$232,000		FY24	FY25	FY26	FY27	FY28	FY29	FY30						
\$150,000	\$	941	\$ 790	\$ 831	\$ 833	\$ 819	\$ 885	\$ 924						
Annual Adjustment			\$ (150.83)	\$ 41.03	\$ 2.00	\$ (14.53)	\$ 65.97	\$ 38.97	\$					(2.90)
\$250,000	\$	1,569	\$ 1,317	\$ 1,386	\$ 1,389	\$ 1,365	\$ 1,475	\$ 1,540						
Annual Adjustment			\$ (251.38)	\$ 68.38	\$ 3.34	\$ (24.21)	\$ 109.95	\$ 64.94	\$					(4.83)
\$400,000	\$	2,510	\$ 2,108	\$ 2,217	\$ 2,223	\$ 2,184	\$ 2,360	\$ 2,464						
Annual Adjustment			\$ (402.21)	\$ 109.41	\$ 5.34	\$ (38.74)	\$ 175.92	\$ 103.91	\$					(7.73)
Rollback		54.65%	46.34%	47.43%	47.43%	47.43%	47.43%	47.43%						

Commercial Property Tax Projections & Comparisons												Annual Average Increase				
Building Value	FY24		FY25		FY26		FY27		FY28		FY29		FY30			
\$500,000	\$	4,558	\$	4,372	\$	4,513	\$	4,524	\$	4,445	\$	4,803	\$	5,014		
Annual Adjustment			\$	(185.93)	\$	140.47	\$	10.87	\$	(78.85)	\$	358.05	\$	211.48	\$	76.01
\$750,000	\$	7,142	\$	6,931	\$	7,142	\$	7,160	\$	7,035	\$	7,602	\$	7,936		
Annual Adjustment			\$	(211.01)	\$	211.49	\$	17.21	\$	(124.79)	\$	566.68	\$	334.71	\$	132.38
\$1,500,000	\$	14,893	\$	14,607	\$	15,031	\$	15,067	\$	14,805	\$	15,997	\$	16,702		
Annual Adjustment			\$	(286.23)	\$	424.57	\$	36.22	\$	(262.63)	\$	1,192.56	\$	704.39	\$	301.48
Rollback (up to \$150,000)		54.65%		46.34%		47.43%		47.43%		47.43%		47.43%		47.43%		
Rollback (over \$150,000)		90.00%		90.00%		90.00%		90.00%		90.00%		90.00%		90.00%		

NORTH LIBERTY ANNUAL TRANSIT REPORT

sept
2024

Digital Communication



Walking & Wheeling



Cycling



Public Transit



Ride Sharing



Single
Occupant
Vehicle

NORTH LIBERTY TRANSIT **TRANSPORTATION ASSISTANCE PROGRAM (NLTAP)** **NOVEMBER 2018 - CURRENT**

More in Appendix A

NL TRANSPORTATION ASSISTANCE PROGRAM											
		RUN DAYS	# OF RIDES	AVG # RIDES/ DAY	ACTIVE USERS	AVG # RIDES/ ACTIVE USER	FARE (RETAINED BY YELLOW CAB)	CITY TOTAL	CITY COST/ RIDE	CITY COST/ ACTIVE USER	
FY24	JUL	26	308	12	45	7	\$ 308	\$ 6,571	\$ 21	\$ 146	
	AUG	27	406	15	45	9	\$ 406	\$ 8,811	\$ 22	\$ 196	
	SEP	26	312	12	39	8	\$ 312	\$ 6,730	\$ 22	\$ 173	
	OCT	26	388	15	47	8	\$ 388	\$ 7,665	\$ 20	\$ 163	
	NOV	25	316	13	46	7	\$ 316	\$ 5,959	\$ 19	\$ 130	
	DEC	25	261	10	44	6	\$ 261	\$ 4,637	\$ 18	\$ 105	
	JAN	26	199	8	42	5	\$ 199	\$ 3,679	\$ 18	\$ 88	
	FEB	25	223	9	41	5	\$ 223	\$ 4,139	\$ 19	\$ 101	
	MAR	26	243	9	42	6	\$ 243	\$ 4,207	\$ 17	\$ 100	
	APR	27	271	10	40	7	\$ 271	\$ 4,577	\$ 17	\$ 114	
	MAY	28	232	8	36	6	\$ 232	\$ 3,989	\$ 17	\$ 111	
	JUN	29	304	10	44	7	\$ 304	\$ 5,569	\$ 18	\$ 127	
	TOTAL	316	3,463				\$ 3,463	\$ 66,531			
	AVG/MO		289	11	43	7		\$ 5,544	\$ 19	\$ 129	

NLTAP was created by the North Liberty Transportation Advisory Committee in 2018. Service contract was awarded to Yellow Transport (formerly Yellow Cab of Iowa City). The program was developed - and has been managed - by the Special Projects Coordinator since its inception.

For \$1 per ride, qualified North Liberty residents can call a Yellow Cab of Iowa City taxi to pick up groceries, get to the bank, visit a doctor, connect to a bus or certain other essential quality-of-life trips. Residents can be eligible for this program because they don't have access to vehicle, face financial difficulty, or are permanently or temporarily disabled.

- demand - response
- curb to curb
- requires qualification, application, enrollment & annual renewal
- \$1.00 fare
- limited to specific destinations (grocery, medical, government)
- rides cannot be denied to enrolled persons
- Monday - Friday 7:00 am - 5:00 pm
Saturday 7:00 am - 12:00 pm
Sunday closed

northlibertyiowa.org/nltap

Angela McConville (she/her)

North Liberty Special Projects Coordinator

24/7 Transit Hotline (319) 626-5918

transit@northlibertyiowa.org

CORALVILLE TRANSIT
NORTH LIBERTY ROUTE
 SEPTEMBER 2006 - CURRENT

CORALVILLE TRANSIT BUS - AM & PM ROUTE									
		RUN HOURS	# OF RIDES	AVG # RIDES/ DAY	FARE CREDIT	COST/ RUN HOUR	SERVICE COST	CITY TOTAL = SERVICE COST - FARE	CITY COST/ RIDE
FY24	JUL	80	313	16	\$ 266	\$ 96	\$ 7,663	\$ 7,397	\$ 24
	AUG	92	456	20	\$ 388	\$ 77	\$ 7,044	\$ 6,656	\$ 15
	SEP	80	466	23	\$ 396	\$ 153	\$ 12,232	\$ 11,836	\$ 25
	OCT	88	386	18	\$ 328	\$ 80	\$ 7,036	\$ 6,708	\$ 17
	NOV	80	417	21	\$ 354	\$ 114	\$ 9,127	\$ 8,773	\$ 21
	DEC	80	340	17	\$ 289	\$ 104	\$ 8,354	\$ 8,065	\$ 24
	JAN	84	410	20	\$ 349	\$ 95	\$ 7,964	\$ 7,616	\$ 19
	FEB	84	439	21	\$ 373	\$ 100	\$ 8,363	\$ 7,990	\$ 18
	MAR	84	357	17	\$ 303	\$ 174	\$ 14,655	\$ 14,352	\$ 40
	APR	88	347	16	\$ 295	\$ 78	\$ 6,904	\$ 6,609	\$ 19
	MAY	88	300	14	\$ 255	\$ 109	\$ 9,551	\$ 9,296	\$ 31
	JUN	80	263	13	\$ 224	\$ 83	\$ 6,631	\$ 6,408	\$ 24
TOTAL		1008	4,494		\$ 3,820		\$ 105,525	\$ 101,705	
AVG/MO		84	375	18	\$ 318	\$ 105	\$ 8,794	\$ 8,475	\$ 23

**Annual insurance renewal.*

Coralville Transit is owned and operated by the City of Coralville. Since North Liberty is not a designated transit authority, we must contract through an existing authority for bus service.

The Transit app is available for Coralville Transit riders to track their bus in real time. Transit shows riders nearby options and departure times, bus services with expected bus arrival times, trip planning, step-by-step navigation, and has push notifications.

- fixed route
- stop to stop
- open to public
- \$1.00 fare 18+
\$0.50 5-17
free under 5 & 65+ or disabled
- runs two times a day
- Monday - Friday
North Liberty to Iowa City: 6:30 am - 7:30 am
Iowa City to North Liberty: 5:00 pm - 6:00 pm
Saturday/Sunday closed

coralville.org/80/Transit-Parking

Vicky Robrock (she/her)
 Coralville Director of Parking and Transportation
 (319) 248-1790
 vrobrock@coralville.org

JOHNSON COUNTY SEATS
PARATRANSIT
SEPTEMBER 2006 - CURRENT

JOHNSON COUNTY SEATS PARATRANSIT										
		RUN HOURS	AVG # # OF RIDES/ RIDES	DAY	FARE CREDIT	COST/ RUN HOUR	SERVICE COST	CITY TOTAL =		CITY COST/ RIDE
								SERVICE COST	- FARE	
FY24	JUL	27	48	2	\$ 295	\$ 82	\$ 2,226	\$ 1,931		\$ 40
	AUG	37	65	3	\$ 295	\$ 68	\$ 2,531	\$ 2,236		\$ 34
	SEP	40	67	3	\$ 295	\$ 69	\$ 2,741	\$ 2,446		\$ 37
	OCT	38	80	4	\$ 295	\$ 64	\$ 2,414	\$ 2,119		\$ 26
	NOV	32	61	3	\$ 295	\$ 77	\$ 2,483	\$ 2,188		\$ 36
	DEC	30	52	3	\$ 295	\$ 102	\$ 3,089	\$ 2,794		\$ 54
	JAN	35	61	3	\$ 295	\$ 75	\$ 2,628	\$ 2,333		\$ 38
	FEB	29	50	2	\$ 295	\$ 66	\$ 1,905	\$ 1,610		\$ 32
	MAR	24	45	2	\$ 295	\$ 68	\$ 1,611	\$ 1,316		\$ 29
	APR	43	65	3	\$ 295	\$ 77	\$ 3,275	\$ 2,980		\$ 46
	MAY	26	46	2	\$ 295	\$ 98	\$ 2,508	\$ 2,213		\$ 48
	JUN	43	72	4	\$ 295	\$ 89	\$ 3,786	\$ 3,491		\$ 48
	TOTAL	403	712		\$ 3,541		\$ 31,199	\$ 27,657		
	AVG/MO	34	59	3	\$ 295	\$ 78	\$ 2,600	\$ 2,305		\$ 39

The Americans with Disabilities Act of 1990 (ADA) requires Coralville Transit to provide equivalent public transportation to individuals with disabilities that cannot board, ride, or get to an accessible fixed-route bus due to their disability. This service must be comparable to the service that is provided to individuals without disabilities. The law is very specific as to whom and under what circumstances eligibility may be granted to use Paratransit transportation. Paratransit eligibility is not automatically assumed because of a disability.

- paratransit
- door to door
- requires qualification, application & enrollment
- \$2.00 fare
- anywhere in Johnson County
- rides cannot be denied to enrolled persons
- Monday - Friday 7:00 am, 11:00 am & 4:30 pm
- Saturday/Sunday closed

johnsoncountyiowa.gov/seats

Dawn Alam (she/her)

Johnson County Transportation/Fleet Director

(319) 339-6128

dalam@johnsoncountyiowa.gov

JOHNSON COUNTY SEATS
ARPA SAME DAY ON DEMAND
 NOVEMBER 2022 - OCTOBER 2024

More in Appendix B

JOHNSON COUNTY SEATS ARPA													
		RUN DAYS	# OF RIDES	AVG # RIDES/ DAY	ACTIVE USERS	AVG # RIDES/ ACTIVE USER	FARE (RETAINED BY SEATS)	CITY TOTAL	CITY COST/ RIDE	CITY COST/ ACTIVE USER	ACTUAL TOTAL COST (ARPA \$15 + NL + FARE \$5)	ACTUAL COST/ RIDE	ACTUAL COST/ ACTIVE USER
FY24	JUL	20	21	1	6	4	\$ 105	\$ 525	\$ 25	\$ 88	\$ 945	\$ 45	\$ 158
	AUG	23	18	1	4	5	\$ 90	\$ 450	\$ 25	\$ 113	\$ 810	\$ 45	\$ 203
	SEP	20	16	1	2	8	\$ 80	\$ 400	\$ 25	\$ 200	\$ 720	\$ 45	\$ 360
	OCT	22	36	2	2	18	\$ 180	\$ 1,000	\$ 25	\$ 500	\$ 1,620	\$ 45	\$ 810
	NOV	20	21	1	1	21	\$ 105	\$ 575	\$ 25	\$ 575	\$ 945	\$ 45	\$ 945
	DEC	20	12	1	2	6	\$ 60	\$ 400	\$ 25	\$ 200	\$ 540	\$ 45	\$ 270
	JAN	21	31	1	4	8	\$ 155	\$ 875	\$ 25	\$ 219	\$ 1,395	\$ 45	\$ 349
	FEB	21	38	2	6	6	\$ 190	\$ 950	\$ 25	\$ 158	\$ 1,710	\$ 45	\$ 285
	MAR	21	33	2	2	17	\$ 165	\$ 825	\$ 25	\$ 413	\$ 1,485	\$ 45	\$ 743
	APR	22	39	2	3	13	\$ 195	\$ 975	\$ 25	\$ 325	\$ 1,755	\$ 45	\$ 585
	MAY	22	14	1	1	14	\$ 70	\$ 350	\$ 25	\$ 350	\$ 630	\$ 45	\$ 630
	JUN	20	6	0	3	2	\$ 30	\$ 150	\$ 25	\$ 50	\$ 270	\$ 45	\$ 90
TOTAL		252	285				\$ 1,425	\$ 7,475			\$ 12,825		
AVG/MO			24	1	3	10	\$ 119	\$ 623	\$ 25	\$ 266	\$ 1,069	\$ 45	\$ 452

**Original cost estimate re-evaluated for FY24, increased by \$5.*

Under a service contract with Johnson County SEATS, the ARPA on-demand service offers same day rides to North Liberty residents who do not have access to alternative forms of transportation. \$15 of each trip is funded by Johnson County's federal American Rescue Plan Act (ARPA) allocation. Under the limitations of the ARPA timeline, this program will expire on October 31, 2024 so Johnson County can complete their required reporting and accounting prior to the December 31 end date.

- demand - response
- curb to curb
- requires qualification, application, enrollment & annual renewal
- \$5.00 fare
- anywhere in Johnson County
- one bus, driver can deny rides if full
- Monday - Friday 7:00 am - 5:00 pm
Saturday/Sunday closed

To receive SEATS' ARPA bus rides, residents must be referred by the North Liberty Special Projects Coordinator or Johnson County Mobility Coordinator. The vehicle used for this service is wheelchair accessible.

johnsoncountyiowa.gov/samedayseatsarpa@johnsoncountyiowa.gov

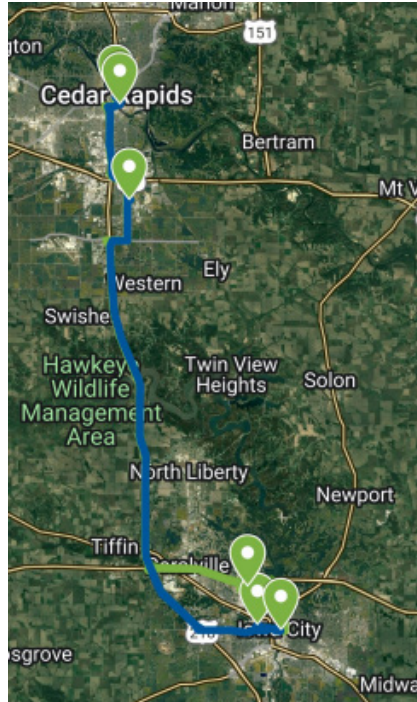
EAST CENTRAL IOWA COUNCIL OF GOVERNMENTS

380 EXPRESS CORRIDOR RIDES

SEPTEMBER 2021 - CURRENT

380 Express Stops

- 📍 Cedar Rapids Ground Transportation Center
- 📍 Cedar Rapids Lot 44 Park and Ride
- 📍 Kirkwood Community College
- 📍 UIHC West Campus Transportation Center
- 📍 Court Street Transportation Center
- 📍 Coralville Transit Intermodal Facility



380 Express is managed by the East Central Iowa Council of Governments (ECICOG). ECICOG contracts with Windstar Lines, Inc. to operate the bus service for all 380 Express Routes. The goal of this intercity bus is to move people between employment centers in Cedar Rapids and Coralville/Iowa City, helping to ease congestion along the interstate.

The closest stop for North Liberty residents to board the 380 Express is the Coralville Transit Intermodal Facility.

380express.com

(319) 362-0375

info@380express.com

- fixed route
- stop to stop
- open to public
- \$3.50 fare
\$1.75 fare 60+ or disabled
free for under 7
- runs circuitous service
- Monday - Friday 5:00 am - 9:00 pm
Saturday/Sunday closed

JOHNSON COUNTY SOCIAL SERVICES & ECICOG
NORTHERN JOHNSON COUNTY TRIP CONNECT PILOT
NOVEMBER 2024 - MAY 2026



**We Will Help
You Get to Work**

MORE INFORMATION COMING SOON...

Trip Connect is a new service with an anticipated start in fall 2024. Service contract was awarded to Neighborhood Transportation Services (NTS)/ Horizons in September 2024 by the fiscal agent, Johnson County. Operations will be overseen by both East Central Iowa Council of Governments (ECICOG) and Johnson County Social Services.

The Trip Connect pilot will provide evening transportation to the northern parts of Johnson County, with an emphasis on rides serving 3rd shift employment, child care, and post-secondary educational needs. This underserved area has been studied for the last two years, with involvement by the North Liberty Special Projects Coordinator, who will serve on Trip Connect's cross-sector advisory team.

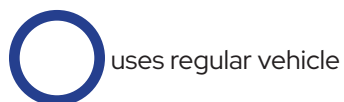
- demand - response
- curb to curb
- requires enrollment to eligible residents over 18 years old
- \$2 fare
- every day 5:00 pm - 12:00 am

horizonsfamily.org/transportation
(319) 398-3943

APPENDIX A

NLTAP

NLTAP CARD DESIGN



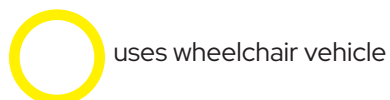
FRONT - REGULAR VEHICLE USER



Unique Identifier: used by both Yellow Cab and City

Expiration Date: one year from date application process was completed or – for temporary cards – date doctor says patient can resume driving

Home Address: cab driver uses this to confirm the residential pick up or drop off is their verified home address



Date of Birth and Full Name: to help confirm identity

FRONT - ACCESSIBLE VEHICLE USER



Both Yellow Cab and North Liberty logos

Magnetic stripe has no information stored in it at this time

BACK

"If found please return to": helps the finder return the card to the correct location

"In case of emergency": for the cab driver to have a contact person, considering many trips are for medical purposes



"Approved dependents": only these children under 18 can ride with cardholder; ages included to help confirm identity

Dedicated NLTAP phone number as a reminder (font was enlarged in 2022 to be more visible for low vision individuals)

APPLICANT NUMBERS

Step 1: application

Interested people can:

1. apply on the [online form](#) (270 submissions to date), this form can be auto-translated to Spanish, Chinese, and French;
2. call the Transit Hotline at (319) 626-5918 to request a paper application be mailed to them;
3. attend a registration drive (have held these at the Pantry, Library, North Liberty Living Center, Jefferson Point, and Keystone);
4. ask to speak to the Special Projects Coordinator while visiting City Hall;
5. be referred by the NL Community Pantry Family Services Coordinator, the Johnson County Mobility Coordinator, the Johnson County Aging Specialist, a social worker or case manager, an ICCSD Student and Family Advocate, or the CCA School Support Officer; or
6. schedule an onboarding home visit and receive help to fill out a paper application at that appointment (particularly helpful for persons with vision impairments, fine motor skill issues, or hand weakness).

Step 2: onboarding appointment

Upon receipt of an application, the North Liberty Special Projects Coordinator sets up a home visit to complete the application process. At that visit, this staffperson reviews the User Guide with the applicant, answers questions, checks proof of residence and other required proof of eligibility, has a conversation about mobility concerns, issues the person's identification card, and presents the Code of Conduct policy. When a language barrier is present, an in-person Hands Up Communications interpreter attends the onboarding to ensure that full understanding of the program is in place.

In many instances, this City staffperson will help navigate the resident through other local resources. This staffperson continues to serve as a contact point between the City and the resident, as well as other social service organizations, while the person is enrolled in NLTAP. On occasion, the North Liberty Community Pantry Family Services Coordinator or school district family advocate will participate in the onboarding to do targeted outreach when other needs are identified.

In a handful of instances, applicants do not complete the entire process. These typically begin as online applications and fall into one of these categories:

- Applicant does not qualify for the program because they do not live within City Limits;
- Applicant neglected to set up the home visit to complete the application process, even after multiple attempts to contact;
- Applicant is a home visit no-show and does not respond to follow up calls;
- Applicant responded that, after receiving further

		CARDHOLDERS			
UPDATED: 2024 SEPT		# NEW	# RENEW	# CURRENT	# ACTIVE
FY20	NOV	51		51	
	DEC	21		72	21
	JAN	23		95	24
	FEB	3		98	25
	MAR	3		101	18
	APR	2		102	16
FY21	MAY	2		102	11
	JUN	2		103	15
	JUL	3		106	16
	AUG	6		112	18
	SEP	5		117	22
	OCT	1		118	20
FY22	NOV	4	18	121	22
	DEC	6	14	105	26
	JAN	2	4	94	25
	FEB	2	4	81	27
	MAR	3	2	83	27
	APR	2	1	83	27
FY23	MAY	3	4	85	23
	JUN	8	1	93	25
	JUL	2	3	95	27
	AUG	4	0	98	30
	SEP	6	1	98	26
	OCT	5	0	100	27
FY24	NOV	2	17	102	30
	DEC	2	10	95	26
	JAN	5	6	93	24
	FEB	7	5	100	30
	MAR	2	2	100	29
	APR	2	0	100	31
FY25	MAY	3	10	103	29
	JUN	5	2	106	38
	JUL	4	4	107	30
	AUG	3	5	111	35
	SEP	12	2	119	39
	OCT	7	2	128	39
FY26	NOV	2	12	127	36
	DEC	5	4	125	41
	JAN	3	9	121	35
	FEB	6	3	124	41
	MAR	7	9	125	45
	APR	2	3	123	50
FY27	MAY	6	14	131	39
	JUN	2	3	130	44
	JUL	5	4	130	45
	AUG	4	9	134	45
	SEP	1	0	132	39
	OCT	8	4	133	47
FY28	NOV	4	13	129	46
	DEC	1	7	125	44
	JAN	6	7	125	42
	FEB	1	6	125	41
	MAR	3	5	123	42
	APR	1	3	119	40
FY29	MAY	2	11	121	36
	JUN	2	9	120	44
	JUL	2	6	120	35
	AUG	3	6	123	36
	SEP	5	7	126	x
TOTALS		304	271		
AVG/MO		5	6	110	32
		# NEW	# RENEW		
FY20		107			
FY21		45	48		
FY22		45	56		
FY23		59	70		
FY24		38	78		
FY25		10	19		

information from the Special Projects Coordinator, the program does not fulfill their current needs (typically, this person is looking for work transportation).

Step 3: annual renewal

About four weeks before a person's NLTAP card expires, the Special Projects Coordinator sends a renewal application in the mail with a self-addressed stamped envelope. If any conditions have changed since the person first applied, then proof needs to be provided. Otherwise, a new card is sent with an updated expiration date and the cardholder is asked to cut up and throw away their expired card.

CARDHOLDER DEMOGRAPHICS

	#CURRENT	%TOTAL	JUN 2023	AUG 2021	AUG 2020	ALL
Category A: No Vehicle	75	61%	72	53	61	193
Category B: Low Income	28	23%	29	30	42	62
Category C: Permanent Disability	16	13%	15	13	7	35
Category D: *Temporary Disability	1	1%	0	2	5	11
Category O: City Employee	0	0%	0	1	not available	1
Also Requires Accessible Vehicle	20	16%	13	1	0	25

*temporary = surgery or injury that temporarily impacts ability to drive (usually ~ 3 - 5 months) .

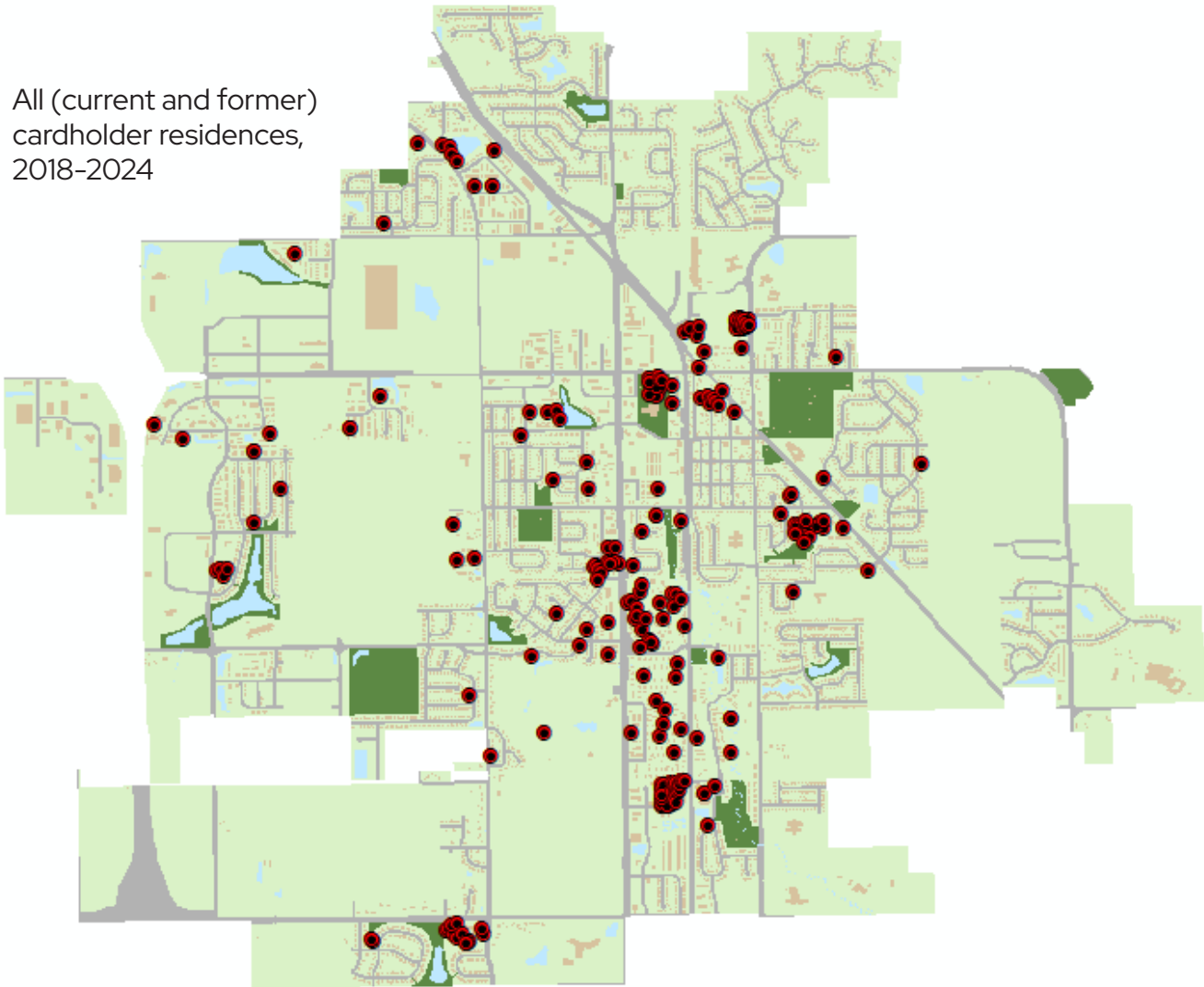
	< 30	30s	40s	50s	60s	70s	80s	90s	AVERAGE	MEDIAN
AUG 2020	10	12	5	10	32	26	13	7	63	66
AUG 2021	10	10	7	10	26	17	17	3	62	66
JUN 2023	13	16	14	12	31	22	16	5	59	64
SEPT 2024	8	9	14	9	27	30	23	3	63	67

English as a Second Language:

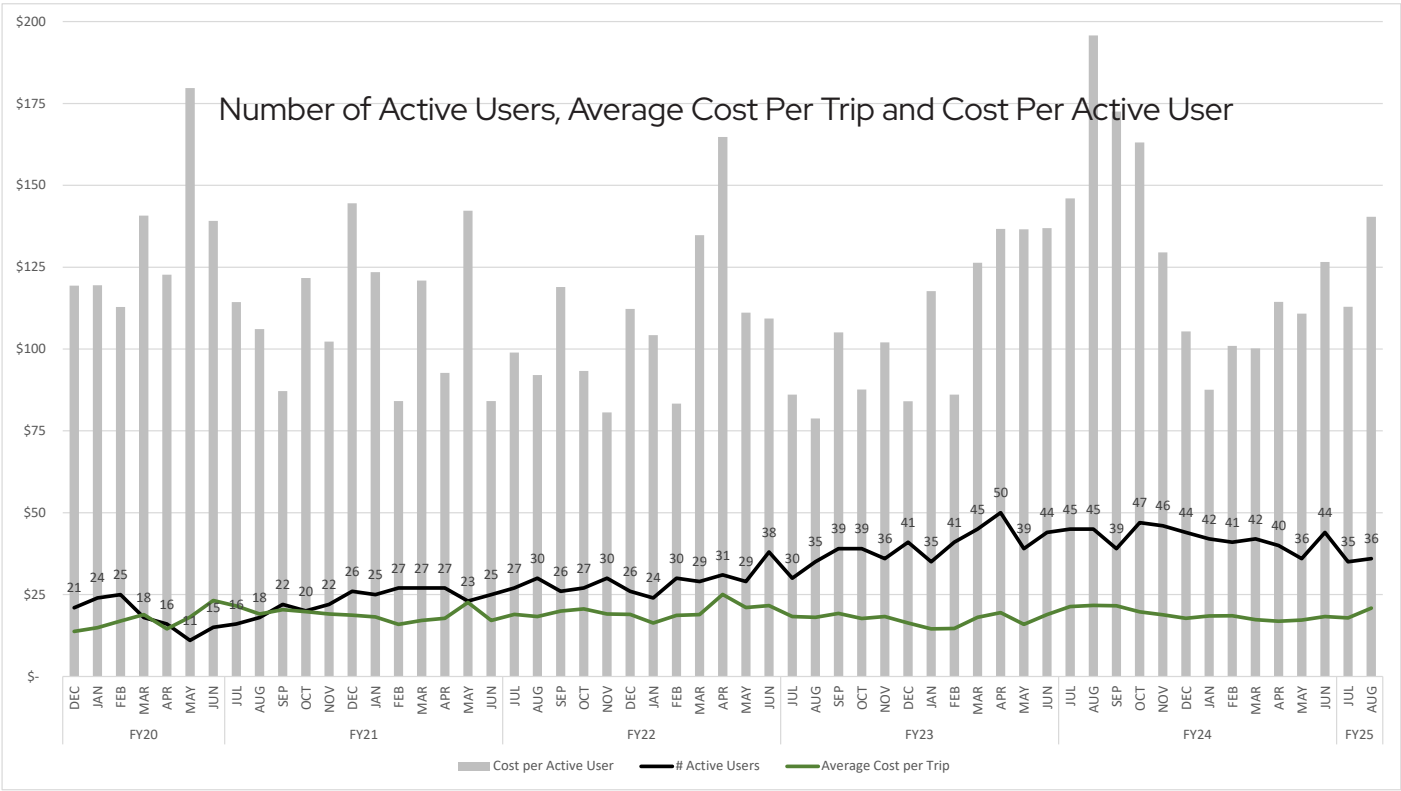
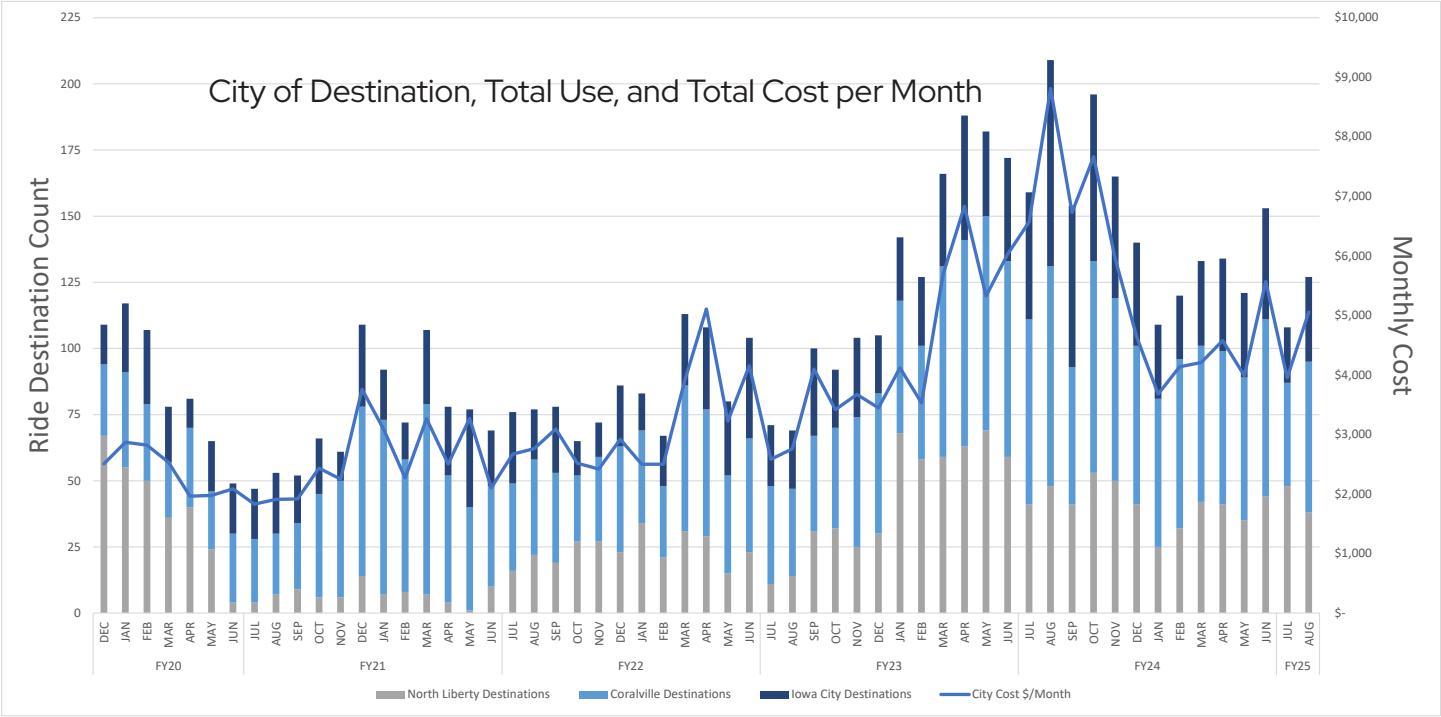
French	2
Spanish	13

*out of all cardholders

All (current and former)
cardholder residences,
2018-2024



CARDHOLDER TRAVEL TRENDS



All North Liberty to North Liberty trips cost about \$10 each way. Actual costs vary on traffic and time of day. Uncontrollable variables can impact cost of trip by as much as \$10 each way. These samples were pulled from the August 2024 user report.

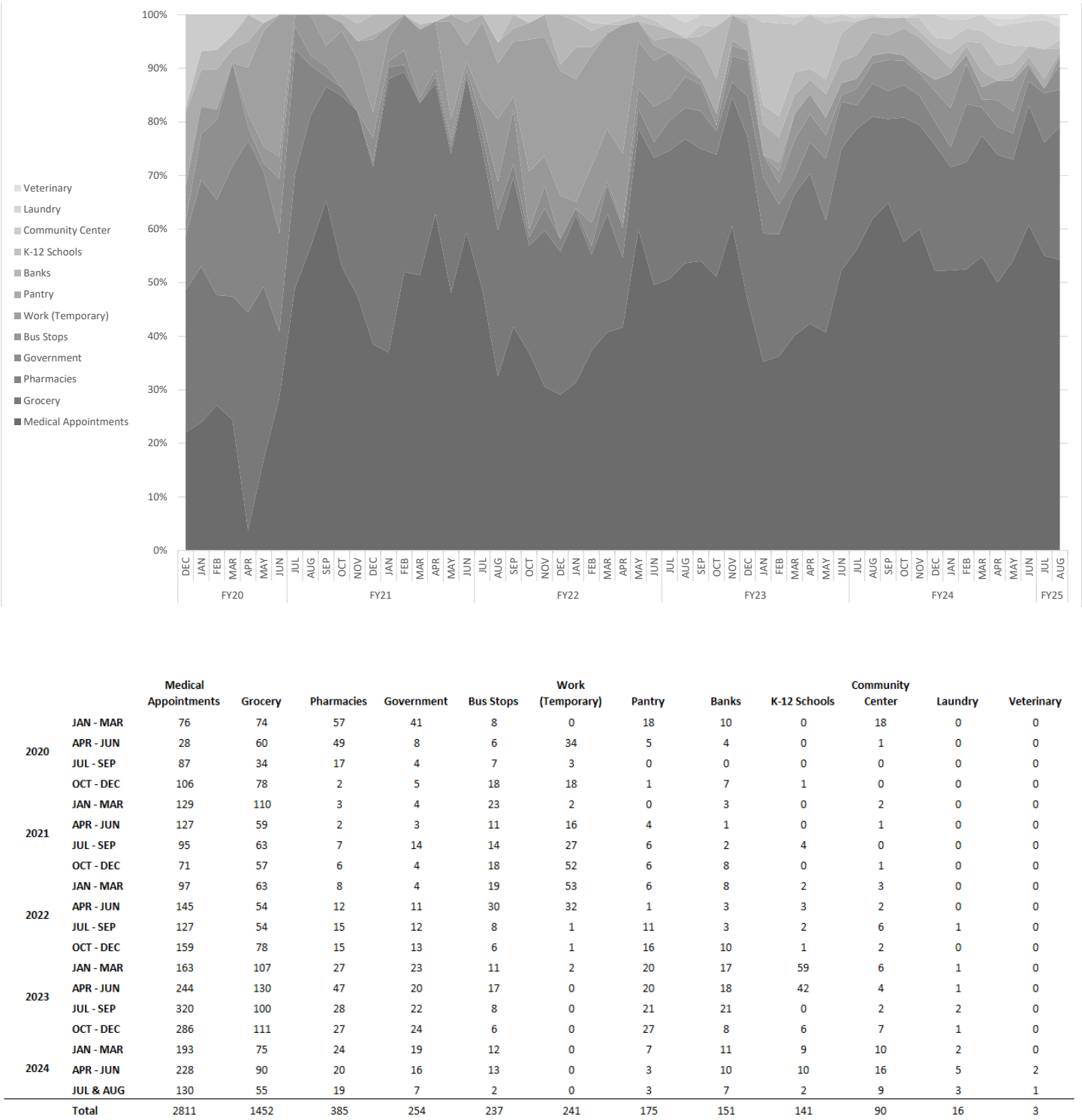
Origin	Destination	Cost
North Jones Boulevard	Coralville Walmart	\$19.75
West Jefferson Street	Crosspark Road HyVee	\$10.75
Sugar Creek Lane	Coral Ridge Mall Bus Stop	\$14.25
Penn Oaks	Iowa River Landing (CV)	\$21.75
Golfview	Veterans Affairs Hospital	\$25.00
Ashley Court	University of Iowa Main Hospital	\$23.50
Wheelchair Vehicle Anywhere	Wheelchair Vehicle Anywhere	\$49.00

CARDHOLDER TRAVEL TRENDS

For all rides taken from December 2019 through August 2024 (not going to cardholder residence):

- 46% were to medical appointments
 - 25% were to grocery stores
 - 7% were to pharmacies
 - 5% were to temporary approval to workplaces
 - 5% were to connecting bus stops
 - 4% were to government buildings
- 3% were to the North Liberty Community Pantry
 - 2% were to K-12 public schools
 - 2% were to the North Liberty Community Center
 - 2% were to banks and credit unions
 - <1% were to laundromats & veterinary clinics

Destination Distribution



CARDHOLDER ANNUAL SURVEY

Mailed surveys to 100 cardholders; received 36 responses.

On average, I leave my house, facility, or apartment to go somewhere off-property...	2023	2022	2021	2020
at least once every day	12%	8%	10%	19%
4-6 days each week	21%	17%	10%	12%
1-3 days each week	26%	29%	45%	27%
less than once per week	41%	46%	35%	42%

Regarding NLTAP program administration, helpfulness & other communication with North Liberty Staff...	2023	2022	2021	2020
I am happy with City staff.	91%	85%	76%	63%
I am happy with most City staff.	3%	4%	5%	11%
No opinion or not happy/not unhappy.	9%	15%	20%	19%
I am unhappy with City staff.	0%	0%	0%	4%
Regarding NLTAP program knowledge, helpfulness & other communication with Yellow Cab Dispatchers...	2023	2022	2021	2020
I am happy with all of the dispatchers.	76%	62%	49%	44%
I am happy with most of the dispatchers.	6%	27%	20%	11%
No opinion or not happy/not unhappy.	18%	15%	29%	26%
I am unhappy with most or all of the dispatchers.	0%	0%	2%	4%
Regarding NLTAP ride helpfulness, friendliness & other communication with Yellow Cab Drivers...	2023	2022	2021	2020
I am happy with all of my cab drivers.	79%	65%	51%	56%
I am happy with most of my cab drivers.	9%	23%	15%	4%
No opinion or not happy/not unhappy.	15%	15%	29%	26%
I am unhappy with most or all of my cab drivers.	0%	0%	2%	0%

I use the following methods of transportation... (respondents picked all that apply)	2023	2022	2021	2020
Cabs + using my NLTAP card	60%	53%	68%	48%
A platonic friend drives me	33%	28%	35%	22%
I drive my own vehicle	30%	23%	43%	48%
A family member drives me	23%	8%	30%	33%
I walk/wheel/roll to a destination	20%	15%	10%	33%
My significant other/partner/spouse drives me	15%	8%	13%	0%
Other (respondents said "social worker," "rideshare," "Uber")	10%	5%	6%	7%
My bicycle	8%	8%	3%	11%
I use the \$5 ARPA bus	5%	n/a	n/a	n/a
Cabs + using my Medicare/Medicaid waiver	5%	5%	0%	7%
Cabs + paying the entire cost of the trip myself	5%	3%	3%	7%
I borrow a vehicle from a friend, family member, or partner	5%	0%	0%	7%
Public bus transportation (such as a city bus)	3%	3%	10%	15%
SEATS paratransit bus	3%	5%	5%	0%
I use a volunteer driver program (such as TRAIL or RSVP)	3%	0%	0%	0%
Carpool/vanpool	0%	3%	3%	0%
Private facility bus transportation (such as Keystone)	0%	0%	8%	4%

On average, using my NLTAP card, I take...	2023	2022	2021	2020
5 or more individual \$1 trips per week	3%	0%	0%	4%
1-4 individual \$1 trips per week	21%	8%	17%	15%
Less than once per week (one to three times per month)	58%	77%	51%	37%
Zero trips (I have not used my NLTAP card at all)	15%	15%	29%	44%
Not applicable (I am not a cardholder bc card expired)	3%	0%	2%	n/a
The North Liberty Transportation Assistance Program...	2023	2022	2021	2020
Serves all of my transportation needs	19%	23%	24%	19%
Serves some of my needs	66%	58%	46%	44%
Does not serve any of my needs	3%	8%	5%	11%
No opinion	13%	12%	22%	19%
Not applicable (I am not a cardholder bc card expired)	0%	0%	2%	n/a

List destinations you think we should allow with the NLTAP card and explain why.

2020 Answers

- Smokin' Joes. And the cab should wait. It doesn't take long to buy cigs.
- Trader Joe's and Farmer's Markets both handle product staples not available at the other places.
- Kirkwood Community College. It would help with getting to school.
- Walmart and the mall. **ADDED**
- Brown Deer Place, so we could visit our daughter who lives there.
- Walmart (best prices on groceries) **ADDED**; work (this would help tremendously with living expenses).
- Walmart, because it has more than just groceries. **ADDED**
- CID Airport. A lot of seniors travel.
- My helpers don't work on weekends, so when I need to go to work and back, I have to get a cab and pay full price.
- North Liberty schools for teacher and parent meetings and picking up sick kids. **ADDED**

2021 Answers

- Banks and credit unions in Coralville **CAN GET ONE TIME APPROVAL ONLY**
- I work part time. I would like to be able to use cab to do that. They charge minimum \$10 one way, so that would be \$20 for one night's work. **CAN GET SHORT TERM APPROVAL ONLY**
- Can't think of anything or any other places. NLTAP taxi takes me most places or close enough to walk rest of way.
- Airport. I like to travel.
- Fast food. Smoking Joes.
- I'd like to see the NLTAP pick up passengers from UI Emergency Care 24/7, because you get released anytime and need a ride home.
- Should have some Sunday services.

2022 Answers

- Iowa City Senior Center. They are next to the library. They have more services than we do, more to offer in Iowa City.
- All the pantry or free produce stands are open after cab hours (start at 5pm or after). Same with Farmer's Markets (late afternoon/evening hours).
- Goodwill stores, city offers coupons as well as pantries. **BUS STOP BY GOODWILL IS EXISTING DESTINATION**; Aldis. **EXISTING DESTINATION**; Senior Center.
- Would be wonderful for St. Lukes, PCI and Prairie Creek (by Kirkwood Hotel) medical facilities.
- Trader Joes; and Costco **CAN BE ALLOWED IF PHARMACY**
- Mercy in Cedar Rapids **CAN GET ONE TIME APPROVAL ONLY**
- Church service
- Airport
- Veterinarian to take my pet for appointment. **ADDED** Hair salon for haircut.
- It would be nice to be able to go out to a restaurant or film or new art museum. We cannot go out unless medical appointment. Also expanding hours in evening would be nice.

2023 Answers

- Iowa City Public Library
- Coralville shops, stores and restaurants. More choices. **MALL IS EXISTING DESTINATION**
- This is my only transportation and I want to stop for "to go" coffee, fast food, craft stores, clothing stores.
- Church, restaurants, theaters **MALL IS EXISTING DESTINATION**
- Church, AA meetings
- The new Aldi in North Liberty **ADDED**
- Anytime Fitness - it's health-related, preventative medicine so to speak. I'm 71 and use it. It helps me greatly. **BANK ACROSS STREET IS EXISTING DESTINATION**
- My daughter. She had an accident and left her paralyzed. She is learning to walk again. She lives in North Liberty.

APPENDIX B

SEATS ARPA

Usage, North Liberty and Rest of Johnson County

JOHNSON COUNTY ARPA SAME DAY ON-DEMAND TRANSPORTATION SERVICE www.johnsoncountyiowa.gov/sameday														
TRIP & USER DATA														
UPDATED: 2024 SEPT		TRIPS			MILES			TRIP HOURS			MILES/TRIP		MINUTES/TRIP	
		NL	JoCo	%NL	NL	JoCo	%NL	NL	JoCo	%NL	NL	JoCo	NL	JoCo
FY23	DEC	114	36	76%	2039	427	83%	115	34	77%	18	12	60.5	56.7
	JAN	95	49	66%	1451	610	70%	92	50	65%	15	12	57.9	60.8
	FEB	124	37	77%	1654	360	82%	107	29	79%	13	10	51.9	46.7
	MAR	184	41	82%	2437	401	86%	156	30	84%	13	10	50.9	43.2
	APR	144	43	77%	2023	564	78%	131	38	77%	14	13	54.6	53.5
	MAY	139	106	57%	1736	1337	56%	105	90	54%	12	13	45.3	51.2
	JUN	88	87	50%	1003	1621	38%	73	104	41%	11	19	49.8	72.0
FY24	JUL	21	84	20%	249	1446	15%	19	111	15%	12	17	55.0	79.1
	AUG	18	131	12%	202	2040	9%	17	139	11%	11	16	55.0	63.5
	SEP	16	178	8%	127	2623	5%	8	145	5%	8	15	31.1	48.8
	OCT	36	110	25%	282	1725	14%	25	108	19%	8	16	41.4	59.0
	NOV	27	93	23%	176	1489	11%	20	105	16%	7	16	43.6	67.9
	DEC	12	91	12%	148	1276	10%	9	102	8%	12	14	43.0	67.3
	JAN	31	116	21%	208	1487	12%	20	113	15%	7	13	37.9	58.3
	FEB	38	93	29%	326	1116	23%	24	77	23%	9	12	37.5	49.9
	MAR	33	60	35%	432	922	32%	33	66	33%	13	15	59.5	66.1
	APR	39	91	30%	358	1105	24%	28	69	28%	9	12	42.4	45.8
	MAY	14	62	18%	132	911	13%	10	57	15%	9	15	42.8	55.4
	JUN	6	x	x	x	x	x	x	x	x	x	x	x	x
TOTAL		1179	1508		14983	21460		990	1468		202	248	860	1045
AVG/MO		62	84		832	1192		55	82		11	14	48	58

Sample Ride Uses, May 2023

May 2023	User	Work	Social	Health	School
	A		3		
	B	3			
	C	2			
	D	42			
	E			11	
	F	11			
	G	9			
	H				2
	I	42			
	J			1	
	K	13			
	Totals	122	3	12	2

