

Finance Director / Assistant City Administrator Report

Reporting Period: May 11, 2026 – June 7, 2026

State Property Tax Reform (SF 2472)

Staff continues to evaluate the potential long-term impacts of SF 2472 on Nevada's finances. While I have begun developing a multi-year financial forecast model to assess scenarios through FY2040, the Iowa Department of Management has not yet issued administrative guidance, and several implementation questions remain. The Iowa League of Cities has also retained the financial firm Piper Sandler to assist with statewide financial modeling, which will provide an additional resource as municipalities work through the legislation's effects.

As part of this review, I have examined the City's TIF districts to better understand how the new law interacts with our existing urban renewal areas. Based on our initial review, Nevada's primary TIF revenue source appears well-positioned under the legislation for at least the next 20 years, though some technical questions remain. Jordan and I will meet with bond counsel this month to discuss several items, including the treatment of certain dormant districts. Staff will continue refining our analysis and will provide additional updates as more guidance becomes available.

LWCF Grant -- Harrington Park

The City has been recommended for the full \$250,000 Land and Water Conservation Fund award for the Harrington Park revitalization. Formal approval from the DNR Director is pending, and we anticipate the funds will be available in 2027. Soon, we will begin preparing to meet the federal compliance requirements associated with this award, including environmental and historic preservation reviews, prevailing wage requirements for construction, and a commitment to maintain the site for long-term public recreational use.

Economic Development Support

I provided financial analysis to support the City Administrator's and NEDC's exploration of an Iowa Economic Development Authority Certified Site initiative, including a review of relevant state funding programs and an initial cost framework. Any future expenditure would come before Council through the normal process.

UST Closure -- Wastewater Facility

Prepared the State reimbursement claim for the underground storage tank closure at the Wastewater Facility, using the Council-approved EcoSource scope. We expect to recover the eligible costs.

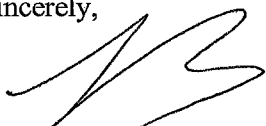
Budget Amendment #2

I prepared Budget Amendment #2, which made two reclassifications to align expenditures with the appropriate funds and added two small appropriations: state-required bridge inspections and a previously awarded library grant. Net new spending totaled \$18,000. The Council hearing was held within the statutory deadline.

Public Education -- "Where Your City Dollars Come From"

To support residents' understanding of how the City is funded, I've developed a one-page fact sheet that outlines how property tax dollars flow into legally restricted funds, how assessed and taxable values differ, and what a typical household pays each month for City services. The piece also highlights the City's AA- bond rating and strong reserve position. This complements the broader budget education materials we have shared this year.

Sincerely,



LUCAS BATTANI, FINANCE DIRECTOR/ASSISTANT CITY ADMINISTRATOR
CITY OF NEVADA, IOWA



Where Your City Dollars Come From

How city money is sorted, spent, and stewarded

A city budget isn't one big checking account. By state law, your tax dollars arrive sorted into separate funds — “buckets” — each with its own rules about what it can pay for. Understanding the buckets is the key to understanding nearly everything else about how your City operates.

The Buckets

FUND	WHERE IT COMES FROM	WHAT IT PAYS FOR
General Fund	Property tax + local fees	Police, fire, parks, library, recreation, city operations
Road Use Tax**	State fuel & road use taxes	Streets and roads only
Debt Service	Separate debt levy	Bond payments (e.g., street reconstruction)
Utilities	User fees — not taxes	Water & sewer systems (self-supporting)
Capital Projects	Grants, bonds, donations	Large one-time projects

Each fund has a dedicated purpose. **Road Use Tax covers ongoing street maintenance, but the annual state allocation alone can never fund full reconstruction, which requires bonding. The City bonds for major street work roughly every three years, at amounts carefully sized to avoid dramatic increases in the debt levy and your property tax bill. Rebuilding every street at once would require *far* more borrowing, *dramatically* raising taxes while pulling General Fund dollars away from police, fire, parks, and the library.

Your home's value exploded. Your City tax didn't.

Story County — not the City — assesses your home's market value. Iowa's residential rollback then limits how much of that assessed value is actually taxed. For FY27, the rollback is 44.5345%, less than half. That's why the City portion of your property tax stays nearly flat even as home values climb.

	Assessed value	City tax paid
Jan. 2021	\$140,500	\$1,111
Jan. 2025	\$175,400	\$1,139

Assessed value up about 25%. City tax revenue is up about 2.5%.

Strong financial position.

AA- Bond Rating*
S&P Global Feb. 2026

116%
cash reserves (policy floor: 35%)

Every \$1 of city property tax is linked to ~\$96 in local value (Iowa League of Cities, Jan. 2026)

*Nevada has held an AA- bond rating for years — per our bonding consultant, the highest achievable for a city of our size.

What your ~\$94.93 per month buys:

Based on Nevada's median assessed home (\$175,400) at the FY27 levy rate of \$14.58276 per \$1,000 taxable value.

\$35.50
Police, Fire, EMS

\$36.45
Parks, Rec, Library

\$16.34
City operations

\$2.85
Community & econ. dev.

\$3.80
Capital projects



NEVADA PUBLIC SAFETY DEPARTMENT

1209 6th Street - P.O. Box 530 Nevada, Iowa 50201 Tele: 515-382-4593



Chris Brandes
Public Safety Director
Chief of Police

To: Mayor and City Council
From: Chris Brandes, Public Safety Director/Chief of Police
Date: Wednesday, June 3, 2026
Ref: Report for City Council Meeting for Monday, June 8, 2026

Staffing

CSO Pritchard has returned from medical leave.

Officer Friedrich successfully passed her National Registry EMT.

Activity

RAGBRAI planning and pre-ride activities have been taking place over the last month. The police department will be conducting street closures for the event. Currently, advanced notices are being prepared as well as working on public service announcements for the community.

The police department has either responded to or self-initiated 640 calls for service in the month of May. ***THIS IS 176 CALLS FOR SERVICE MORE THAN 2025. CALLS FOR SERVICE VOLUME IS TRENDING UP FROM HISTORICAL AVERAGE.***

Highest number of calls listed below:

- Traffic Stops: 228
- General Info: 65
- Animal Call: 45
- Suspicious Person: 37
- Medical Assists: 36
- Follow Up: 25
- Welfare Check: 19
- Motor Vehicle Accident: 15



Respectfully submitted,

Chris Brandes
Public Safety Director
Chief of Police



NEVADA PUBLIC SAFETY DEPARTMENT

1209 6th Street - P.O. Box 530 Nevada, Iowa 50201 Tele: 515-382-4593



Chris Brandes
Public Safety Director
Chief of Police

TO: Chris Brandes, Public Safety Director
FROM: Ray Reynolds, Director of Fire and EMS
DATE: May 31, 2026
REF: Activity report for Trustees, City Council and Honorable Mayor.

Calls to date in 2026: 301
Calls to date same time last year (2025): 359

Fires calls for May 2026: 2
EMS total calls for May 2026: 51
Fall / Lift assistance for May 2026: 6
Fall with Injury May 2026: 10
Good intent calls for May 2026: 4
Community events for May 2026: 3

Current roster number of members: 45

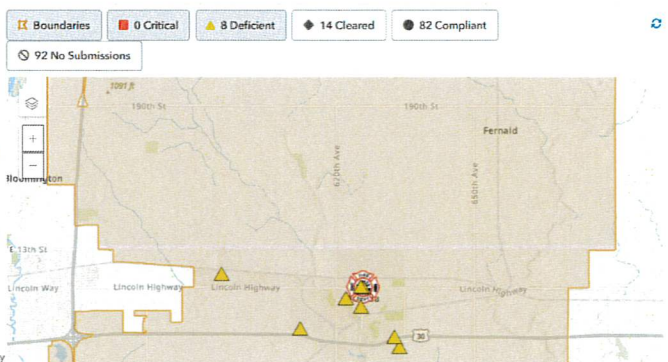
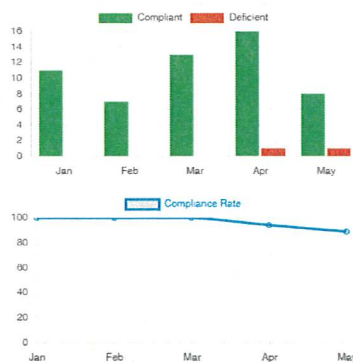
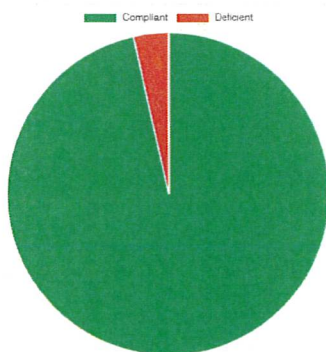
Membership:

Doug Burton completed his 1 year probationary period and tested out on all the requirements to meet permanent membership on the department. We will look for a council date for him to be sworn in.

Delays or Low Staffing on Calls:

5-24-26 9:58 am 90-year-old possible stroke (no staff available to respond)

Fire Protection Device Compliance:



From the snapshot of our compliance program (IROL Brycer/ The Compliance Engine), you can see the percentage of compliance with inspections. Reports submitted by fire alarm, sprinkler systems, and hood and duct inspection companies helps provide visibility on how well property owners are assuring their life safety systems are working. We follow up with service providers to make sure the inspections are being completed in a timely manner and the systems comply.

Last month, we found inspections were not taking place at a large business because the person who handled that at the plant had recently retired. The issue was quickly resolved by a fire chief visit to confirm the dates on the sprinkler riser inspection tag were correct with our records. This program has really made a difference in our false alarm calls taking them from 10 per month to less than 1 per month where the alarm has a maintenance issue. Fire alarms now are usually an actual fire event like the burnt popcorn in the microwave at Burke last Wednesday around 4 am in the morning.

As of today, these are the systems in our community overdue for inspections. Some of this could be scheduling and sometimes the owners just rely on the companies to handle the inspections without awareness their system inspections are expired. I will reach out to the inspection company on record and make sure they are completed.

Ag Information center fire alarm due 5-18-26 Midwest Alarm system
Verbio Fire annual fire alarm due 5-19-26 Midwest alarm systems
Story County 4H Building annual fire alarm 5-18-26 Midwest Alarm
Priority envelope annual sprinkler 4-17-26 DeMaranville Installations inc
Mid States annual fire alarm due 5-12-26 ATech
Farm grounds annual fire alarm 5-5-26 Per Mar
Cornerstone Church fire alarm annual 5-15-26 Midwest alarms
Cornerstone Church sprinkler annual 5-29-26 DeMaranville
Cubbies semiannual hood and duct 5-6-26 Midwest alarm

Fleet Downsizing and Future Fire Department Needs:

It is a priority for me that our fleet be sized correctly for our mission and all vehicles meet the 20-year life cycle of NFPA for safety reasons. There are some exceptions based on use. For instance, ladder trucks can have extended life if maintained and serviced due to their specific role on the fire ground and limited use.

On June 5th, our 23-year-old attack truck owned by the rural townships will be transferred to Green Mountain Fire Department in Marshall County. They are replacing a 1971 Dodge attack truck. The 1998 Freightliner tender/tanker truck will be taken out of service this month as well. The township has sold it to someone in agriculture. This will take our department down to 6 response vehicles (excluding the fire chief vehicle).

Future growth within the community and the lack of available daytime firefighters will necessitate vigilance on our fleet to make sure vehicle age is not a hinderance to our member's safety. Our response to an emergency cannot be plagued with vehicle breakdowns and issues. The right size based on our call type and volume should be:

- | | |
|---------------------|--|
| 1) (1) Ladder truck | 4) (1) Tender/Tanker (for general city and FD use) |
| 2) (2) main engines | 5) (1) Ambulance |
| 3) (1) attack truck | 6) (1) Attack/rescue/hazmat vehicle |

Some future tough funding decisions to improve our fire department include:

- *Annual pump certifications of our apparatus (we used to do this until the budget did not support it).
- *Ladder certification testing (we used to do this until the budget did not support it).
- *SCBA annual maintenance testing
- *New attack/min-rescue response vehicle with side sprayers for low staffing responses
- *Replace ambulance chassis with newer remount model for increased medical call responses where no ambulance is available (Approximately 9 times per month this county does not have an ambulance available for emergencies)
- *Part-time staff to address response shortages at critical day time hours.
- *Increase stipend for staff responses since the demands of being a “volunteer” are more than volunteer’s expectations.
- *Billing for ambulance runs or adding a public safety franchise fee due to state law changes to the general funds that cities can collect.

NERIS Data:

Since March 1, 2026 when the nation’s fire reporting system changed to the National Emergency Response Information System (NERIS), 18,000 of 30,000 fire departments are reporting. Ohio has yet to come on board. It is interesting that there are 110,000 reports entered daily with over 1,000,000 fire and EMS calls entered in this country every 10 days.

Specifically related to the topic on home oxygen fires, there were 56 home oxygen fires since March 1 in the US with 4 deaths. These numbers give you an idea how critical the fire service is to the community.

NEVADA FIRE DEPARTMENT

BLAZE INTO BOOKS

JOIN US FOR A BLAZING GOOD TIME AT A FIREFIGHTER OPEN HOUSE EVENT!

DATE: WEDNESDAY, JUNE 10TH 2026
TIME: 5:00-7:00 PM
LOCATION: 935 LINCOLN HWY, NEVADA, IA

- STORYTIME
- FIRETRUCKS
- ACTIVITES
- TALK TO FIREFIGHTERS
- SNACKS
- SMOKEY THE BEAR

WE CAN'T WAIT TO SEE YOU!

Raising Readers
BY STORY COUNTY

NEVADA
10
64

Nevada Streets Report

- ❖ Sign installs
- ❖ Finishing up on street markers
- ❖ Patching
- ❖ Getting ready for construction
- ❖ Painting
- ❖ Sweeper demos
- ❖ City locates
- ❖ Assisting other Dept
- ❖ Regular maintenance

June 8th, 2026 Council Meeting

To: Mayor, City Council and Administrator

From: Shawn Ludwig, Water Superintendent

Water Department Council Report

- Busy with Plant maintenance
- Reading meters.
- Doing Locates
- Doing Monthly Reports.

June 8th / 2026

Water Pollution Control Council Report

- Regular operation, monitoring & maintenance of the wastewater treatment plant, lift stations, and remote flow basin.
- Working with DNR and PMMIC for decommissioning the Underground Storage Tank at the old facility.
 - System is now in Temporary Closure.
 - Assessing Decommission options & resources.
 - Contacted Ego Source for decommissioning services.
 - Submitted Closure Request Form to IDNR.
- Working with DNR to assess boiler decommissioning requirements for old facility.
 - System is disconnected.
 - DNR has been notified
- Ongoing Punch list work being logged and completed at Phase 2.
- Ongoing Warranty Work Orders completed as assigned at Phase 3.
- Replaced Oxidation Ditch 1 Anoxic Mixer.
- Attended Storm Water Pollution Prevention Plan IDNR training.
- Assessing valve replacement options for Remote Flow Basin.
- Conducting Baseline Sampling in preparation for SIU-3 Treatment Agreement.
- OVIVO, WBCI, HRG, and City assessing next step in Digester System recovery.
 - Previous recovery attempt was inconclusive.
 - Conducting plant effluent testing to determine what chemicals will be required for high strength cleaning.



June 2, 2026

To: Mayor and City Council

From: Rhonda Maier, Director of Parks and Recreation

Re: Monthly Information Report

- Completed Work/Accomplishments
 - Hattery Park Restroom Project (floor will be completed mid-June).
 - Opening of Aquatic Center.
 - SRF project temporary easements.
 - Spray/Fertilize various park grounds.
 - Lifeguard Training class completion.
 - Harrington Park concept approval for funding effort through Nevada Foundation.
 - Pool vacuum purchase.
 - Continued treatment of ponds with dye and algicide.
 - Clean-up and removal of fence line between Key COOP and Nevada Cemetery.

- Items Currently Working On/Gathering Information
 - Aquatic center improvement research.
 - Harrington Park development costs and presentation to Nevada Foundation for Capital Campaign.
 - Internet dish installation with owned equipment for pump house and possible controller purchase.
 - Adopt a flower bed/community beautification program.
 - Trail signage updates.
 - GIS Mapping for Park and Recreation.
 - Continued work with DNR on stocking of community ponds.
 - Gathering information and quotes for purchase of UTV with plow.
 - Tennis court crack repairs.
 - Various repairs and clean-up along the trail including erosion control, water issues, tree canopy, etc.
 - Employee evaluations.

If you have any questions, please feel free to contact me directly at 515-382-4352 or by email at nevadarecreation@gmail.com. Thank you for your continued support of Nevada Parks and Recreation.

For: June 8, 2026 Council Meeting

To: Mayor
Nevada City Council
City Administrator

From: Amanda Brewer, Library Director

**Nevada Public Library
Council Report**

MY REPORT

Our summer reading program kicks off this Saturday in Patton Park. Our June and July program calendars are full and excitement is building. The first Downtown Market takes place on June 4th and we are ready for some fun in Patton Park with the kiddos. Devin and Mike helped us identify a pin hole natural gas leak in a non patron area and AKD was able to get that taken care of for us in a timely manner. The power outage on 6th St. caused some issues with a wire in one of our HVAC units and also fried parts of one of printer/copier machines. Both have been repaired and we are back to full operation.

LIBRARY BOARD OF TRUSTEES MONDAY, MAY 18, 2026, 5:00 P.M.

Chairperson Theresa Presley presided and convened the regular meeting of Nevada Library Board of Trustees on Monday, May 18, 2026 at 5:02 p.m. at the Nevada Public Library, 631 K Avenue, Nevada, Iowa. The agenda was posted on the official bulletin board in compliance with the open-meeting law.

The roll was called indicating that the following named Trustees were present and absent. Present: Emma Cassabaum, Priscilla Gammon, Derek Grote, Theresa Presley, Allison Severson, and James Woodard. Absent: Joshua Peschel.

Others in attendance were Library Director Amanda Brewer, and Donna Mosinski.

Motion by Board Member Emma Cassabaum, seconded by Board Member Derek Grote, to approve the agenda as posted. The roll being called, the following named members voted. Ayes: Cassabaum, Grote, Presley, Severson, Woodard, and Gammon. Nays: None. Chairperson Theresa Presley declared the motion carried.

There was no one present who wished to address the Board at this time.

Library Director Amanda Brewer reported on:

- The thermostat in the meeting room has quit working.

For Continuing Education, Amanda reviewed an overview of Website Accessibility. The State Library will be having webinars regarding how to make websites more accessible. The review lasted 15 minutes.

Motion by Board Member James Woodard, seconded by Board Member Priscilla Gammon, to approve the following consent agenda items as amended:

- (1) Approve **minutes** of the April 27, 2026 regular meeting (there was a typo in Joshua Peschel's name for roll call)
- (2) Approve May 2026 **claims** totaling \$17,324.43 (see attached list)
- (3) Accept and place on file the Director's **memo** dated May 15, 2026
- (4) Accept and place on file April 2026 financial report

The roll being called, the following named board members voted. Ayes: Woodard, Gammon, Grote, Presley, Severson, and Cassabaum. Nays: None. Chairperson Theresa Presley declared the motion carried.

The board reviewed the Display Policy.

CLOSED SESSION: Closed Session pursuant to Iowa Code Section 21.5 (1) (i) to evaluate the professional competency of an individual whose appointment, hiring, performance or discharge is being considered when necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session.

At 5:26 p.m., Motion by Board Member Emma Cassabaum, seconded by Board Member Derek Grote, to approve going INTO CLOSED SESSION. The roll being called, the following named members voted. Ayes: Cassabaum, Grote, Presley, Severson, Woodard, and Gammon. Nays: None. Chairperson Theresa Presley declared the motion carried.

At 5:50 p.m., Motion by Board Member Emma Cassabaum, seconded by Board Member Allison Severson, to approve going OUT OF CLOSED SESSION. The roll being called, the following named members voted. Ayes: Cassabaum, Severson, Woodard, Gammon, Grote, and Presley. Nays: None. Chairperson Theresa Presley declared the motion carried.

No action was taken from the closed session.

There being no further business to come before the Board, it was moved by Board Member Allison Severson, seconded by Board Member James Woodard, to adjourn the meeting. The roll being called, the following board members voted. Ayes: Severson, Woodard, Cassabaum, Gammon, Grote, and Presley. Nays: None. Chairperson Theresa Presley declared the motion carried. At 5:51 p.m. she adjourned the meeting.

ATTEST:

Priscilla Gammon, Secretary

Theresa Presley, Chairperson