



City of Muscatine

CITY COUNCIL

Thursday, December 21, 2023

Brad Bark, Mayor

Dennis Froelich, 1st Ward

Jeff Osborne, 2nd Ward

Peggy Gordon, 3rd Ward

Nadine Brockert, 4th Ward

John Jindrich, 5th Ward

Angie Lewis, At Large

DeWayne Hopkins, At Large

Carol Webb, City Administrator

Cinda Hilger, Admin. Professional

Brent Hinders, City Attorney

City Council meetings are held at 6:00 p.m. on the 1st and 3rd Thursday of each month. In-depth sessions are held at 6:00 p.m. on the 2nd Thursday of each month. All meetings are available for review on the City of Muscatine YouTube page.

The public is welcome to attend virtually using the information below.

Please join my meeting from your computer, tablet or smartphone.

<https://us06web.zoom.us/j/82551691259?pwd=NERYdEJOandvWWNXbDM3UkZxZmE4QT09>

December 21, 2023, 6:00 PM

AGENDA

1. CALL TO ORDER
2. INVOCATION- John Dabeet
3. ROLL CALL

4. PLEDGE OF ALLEGIANCE

5. FROM THE MAYOR

- A. Presentation to Retiring City Councilmembers Hopkins and Froelich
- B. Swearing in of Mayor Brad Bark - Magistrate John Wunder
- C. Swearing in of Councilmember Peggy Gordon - Mayor Brad Bark
- D. Swearing in of Councilmember John Jindrich - Mayor Brad Bark
- E. Swearing in of Councilmember Don Lampe - Mayor Brad Bark
- F. Swearing in of Councilmember Matt Conard - Mayor Brad Bark

6. APPROVAL OF AGENDA AS PRESENTED AND/OR AS AMENDED

7. COMMUNICATIONS - CITIZENS

8. COUNCILMEMBER FOLLOW UP TO CITIZEN COMMUNICATION

9. CONSENT AGENDA * (ITEMS 10-14)

The following items are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council Member so requests, in which event the item will be removed from the Consent Agenda and considered separately.

10. * REVIEW AND POTENTIAL VOTE TO APPROVE MINUTES

- A. City Council Regular Meeting Minutes - December 7, 2023
- B. City Council In-Depth Meeting Minutes - December 14, 2023

11. * PETITIONS AND COMMUNICATIONS

- A. Request for renewal of a Class "F" Retail Alcohol License and Outdoor Service for Geneva Golf & Country Club, 3100 Bidwell Road – Geneva Golf & Country Club (pending inspections)
- B. Request for renewal of a Class "B" Retail Alcohol License for Hy-Vee Fast and Fresh, 2600 Second Avenue – Hy-Vee, Inc. (pending inspections)
- C. Request on first reading on a new Class "E" Retail Alcohol License for Super Savor Liquor, 1510 Isett Avenue – Map Family LLC (pending inspections)

12. * COMMUNICATION – RECEIVE AND FILE

- A. Muscatine County Board of Supervisors - December 4, 2023
- B. Audit Committee Meeting Minutes - December 12, 2023
- C. Muscatine County Board of Supervisors Meeting Minutes December 11, 2023

13. * PURCHASE ORDERS

- A. Request to Approve the Issuance of a Purchase Order to RHM Systems in the Amount of \$13,125.00 for the Cost to Update the Software Program for the Scale Operations at the Transfer Station.

14. * APPROVAL OF BILLS

It is recommended bills totaling \$2,180,044.27, be approved and that the City Council authorize the Mayor and City Clerk to issue warrants for the same. It should be noted that this listing is subject to the approval of any related agenda item(s).

- A. Bills for Approval - December 21, 2023

15. PUBLIC HEARING

16. BOARDS AND COMMISSIONS

17. FROM THE CITY ADMINISTRATOR

- A. Third and Final Reading of an Amended ordinance for Title 6, Chapter 8 of the Code of the City of Muscatine, Regarding Animal Regulations.
- B. Resolution Approving Facade Easements Agreement for Nine Properties as Part of the Downtown Revitalization Project
- C. Resolution Authorizing the Execution of a Special Warranty Deed to Said Described Real Estate Located at 713 Locust St
- D. Resolution Setting a Public Hearing for January 4, 2024, For Comments Regarding the City of Muscatine Wayfinding Master Plan
- E. Resolution Authorizing Special Assessments for Unpaid Abatement Service Fees and Rental Housing Fees to Private Properties
- F. Request to Approve the Issuance of a Purchase Order to Karl Chevrolet, in the Amount of \$100,914.00 for the Purchase of Two (2) 2023 Chevy Police Pursuit Tahoes Including Upfit.
- G. Request to Issue a Purchase Order in the Amount of \$116,718.00 to GTG Peterbilt of Davenport for the Purchase of a 36,200 lb. GVW Truck
- H. Request to Enter into a Professional Services Contract with Bolton & Menk for Design of Runway 12/30 Taxiway B Edge/Threshold Lighting and Runway 12/30

REIL's and PAPI's at the Muscatine Community Airport in the Amount of \$129,800

- I. Request to Enter into a Contract with McClure Engineering in the amount of \$39,700 for Design of a Sidewalk on Devitt Avenue
- J. Request to Enter into a Professional Services Contract with Bolton & Menk in the amount of \$83,000 for Design, Bidding & Construction Administrative Services for the New Jet Fuel System at the Muscatine Municipal Airport
- K. Request to Approve and Accept the Annual Comprehensive Financial Report and Audit for the Year Ended June 30, 2023
- L. Request to Approve HOME Investment Partnership Program Grant Agreement with the Iowa Finance Authority
- M. Request to Approve a Letter of Intent with Vespene Energy for a Landfill Gas to Energy Project
- N. Request to Issue Change Order Number 2 to the West Hill Separation Project Phase 6 a/b in the Amount of \$428,052.90
- O. Request to Approve the Contract Between the City of Muscatine and Heinz North America for the Eighth Extension to the Agreement Of Wastewater Service and Rates.
- P. Request to Approve a Contract with Johnson Controls for \$12,171.18 to Replace the Door Entry System at Clark House Apartments
- Q. Request to Approve Change Order to Compensation Study in the amount not to exceed \$10,000

18. MAYOR AND COUNCIL REPORTS

19. CLOSED SESSION MEETING

- A. Request to enter closed session closed session per Iowa Code Section 21.5.1.c to discuss strategy with counsel in matters that are presently in litigation or where litigation is imminent and where its disclosure would be likely to prejudice or disadvantage the position of the governmental body in the litigation, and in accordance with Iowa Code Section 622.10 to discuss attorney/client privileged and attorney work product matters with legal counsel.

20. ADJOURNMENT



City of Muscatine

CITY COUNCIL MINUTES

Thursday, December 7, 2023

1. **CALL TO ORDER**

2. **INVOCATION**

Councilmember Angie Lewis gave the opening invocation.

3. **ROLL CALL**

Councilmembers Present: Nadine Brockert, John Jindrich, Jeff Osborne, Peggy Gordon, Angie Lewis, Dennis Froelich, DeWayne Hopkins. Councilmembers. Mayor Dr. Brad Bark, City Administrator Carol Webb and Administrative Secretary Cinda Hilger were also present.

4. **PLEDGE OF ALLEGIANCE**

5. **FROM THE MAYOR**

- A. Swearing in of Firefighter Eric Joslyn
- B. Swearing in Firefighter Drake Hotz
- C. Presentation of Check from the Muscatine Fire department Boot Drive to Jillian Harper from the MDA.

6. **APPROVAL OF AGENDA AS PRESENTED AND/OR AS AMENDED**

Councilmember Peggy Gordon, seconded by Councilmember Dennis Froelich moved to approve the agenda as presented. Vote: Ayes -7, Nays - 0, Motion Passed.

7. **COMMUNICATIONS - CITIZENS**

Sandy Grady, 1503 Houser Street was present to share her concerns regarding residents being able to retrieve their belongings from the Welch Apartments. Ms. Grady stated the former residents are not being communicated with regarding the status of the building.

Brian Neipert, Streets of Muscatine, was present to share concerns with the housing in Muscatine.

8. COUNCILMEMBER FOLLOW UP TO CITIZEN COMMUNICATION

Andrew Fangman stated the Welch Apartments are being worked on to make it safe for residents to be able to reenter to retrieve their belongings. He stated he did not have a timeline for the completion of the work.

There were questions from City Council regarding why the engineers and workers could go into the building, but they wouldn't allow anyone to retrieve the residents' belongings. Mr. Fangman stated that the owner has control of access and believes he is trying to limit liability by not allowing more than necessary to enter.

Councilmember Gordon asked for better communication with the residents regarding updates on the progress of work on the apartment building.

Councilmember Osborne responded regarding the conditions of the rental properties in Muscatine and told Mr. Neipert if he would like to discuss further to contact him directly.

9. CONSENT AGENDA * (ITEMS 10-14)

Councilmember Peggy Gordon, seconded by Councilmember Angie Lewis, moved to approve the Consent Agenda including Items 10-14. Ayes - 7 , Nays - 0, Motion Passed.

10. * REVIEW AND POTENTIAL VOTE TO APPROVE MINUTES

- A. November 16, 2023 City Council Meeting Minutes

11. * PETITIONS AND COMMUNICATIONS

- A. Request on second reading on a new Class "C" Retail Alcohol License for The OB, 101 West Mississippi Drive – The OB LLC (pending inspections and insurance)
- B. Request for Use of City Property from Alex Nagy with Twisted Cat for a Catfishing Tournament to be held on August 3, 2024
- C. Request for Use of City Property from Dena Ferreira with Greater Muscatine Chamber of Commerce & Industry for the Annual Pearl City Vintage Market to be held on October 12, 2024

12. * COMMUNICATION – RECEIVE AND FILE

- A. Muscatine County Board of Supervisors Meeting Minutes - November 13, 2023
- B. Muscatine County Board of Supervisors Meeting Minutes - November 14, 2023
- C. County Board of Supervisors Meeting Minutes November 20, 2023
- D. Muscatine County Board of Supervisors Meeting Minutes November 27, 2023
- E. Muscatine County Board of Supervisors Meeting Minutes November 28, 2023
- F. Muscatine County Board of Supervisors Meeting Minutes - November 30, 2023

- G. Muscatine Power and Water Adopted Budget
- H. Board of Water, Electric and Communications Meeting Minutes - October 2023

13. * PURCHASE ORDERS

- A. Request to Approve the Issuance of a Purchase Order in the Amount of \$5,495.00 to Hinkley Medical for the One Dose Software System.
- B. Request to Approve the Issuance of a Purchase Order to Bobcat of the Quad Cities, in the Amount of \$15,069, for a Trailer for Greenwood Cemetery.

14. * APPROVAL OF BILLS

- A. December 7, 2023 Bills for Approval

15. PUBLIC HEARING

- A. Public Hearing for West Hill Phase 6C Discussion of Potential Environmental Impacts
There were no written or oral comments regarding this public hearing.
Councilmember John Jindrich, seconded by Councilmember Jeff Osborne, moved for the public hearing to be closed. Vote: Ayes - 7, Nays - None, Motion Passed.
- B. Public Hearing on the Plans, Specifications, Form of Contract, and Cost Estimate and Setting the Bid Opening for the Sunset Park Lighting Project
There were no written or oral comments regarding this public hearing.
Councilmember Dennis Froelich, seconded by Councilmember Nadine Brockert, moved for the public hearing to be closed. Vote: Ayes - 7, Nays - None, Motion Passed.

16. BOARDS AND COMMISSIONS

17. FROM THE CITY ADMINISTRATOR

- A. Second Reading of an Amended ordinance Amending Title 6, Chapter 8 of the Code of the City of Muscatine, Regarding Animal Regulations. The amended ordinance presented for a second reading removes the proposed changes to section 6-8-1-L -3, i and j and retains the changes to 6-8-1-L-3, g and h, 6-8-1, P and V, and 6-8-3 B. The amended ordinance presented retains the prohibition of all snakes that are venomous or constrictors.

Councilmember Dennis Froelich, seconded by Councilmember John Jindrich, moved to Approve the second reading of ordinance.

Councilmember Gordon suggested an extension of 5-6 months for the residents to remove the inventory of snakes due to the temperatures and the sensitive nature of the snakes.

Chief Kies came forward to state he had agreed with the residents to give them 6 months to have the snakes removed.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- B. Resolution Approving the Plans, Specifications, Form of Contract, and Cost Estimate and Setting the Bid Opening for the Sunset Park Lighting Project (Public Hearing - B)

Councilmember John Jindrich, seconded by Councilmember Lewis moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- C. Resolution Approving the Contract and Bond for the Downtown Revitalization Program to Cornerstone Commercial Contractors, Inc. in the Amount up to \$1,320,023.00

Councilmember Peggy Gordon, seconded by Councilmember John Jindrich moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- D. Resolution Accepting Completed Work Performed by Mid-American Golf & Landscape for the Soccer Complex Irrigation Replacement Project, Approving a Change Order in the amount of \$13,133.96, and Authorizing Final Payment of \$192,892.48, including 5% retainage to be released 30 days from the date of this acceptance.

Councilmember Peggy Gordon, seconded by Councilmember Jeff Osborne moved to Adopt the Resolution.

There were questions about the testing of the work prior to the end of the season that was addressed by Jeff Limburg, Parks and Recreation Dept.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- E. Resolution Accepting Completed Work Performed by the Henley Group, LLC. for the Taylor Park Splashpad Project and Authorizing Final Payment of \$37,052.21, including 5% retainage to be released 30 days from the date of this acceptance. Councilmember Peggy Gordon, seconded by Councilmember Angie Lewis moved to Adopt the Resolution.

Parks and Recreation Director Rich Klimes was present to share information regarding the discoloration of the water at the Taylor Park Splash Pad. Mr. Klimes stated the City is working with Muscating Power and Water to take care of this issue.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- F. Resolution Accepting Completed Work by Heuer Construction, Inc. for the Fulliam Avenue Reconstruction Project - Phase 1 in the Amount of \$989,980.26.

Councilmember Peggy Gordon, seconded by Councilmember Angie Lewis moved to Adopt the Resolution.

Councilmembers had questions regarding avoiding the large change orders that was addressed by Mr. Stineman, Public Works Director. Mr. Stineman stated this change order was due to an unforeseen issue with the subsoil conditions. Mr. Stineman states that moving forward with the rest of the project they will prepare for this issue to avoid large change orders moving forward.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- G. Resolution to Approve a Contract and Bond with Central Petroleum Equipment Company for the Fuel System Replacement Project at the Public Works Facility, in the Amount of \$468,386.32.

Councilmember John Jindrich, seconded by Councilmember Angie Lewis moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- H. Resolution Accepting Dedications of Right of Way; Sanitary Sewer Easement; Public Street Improvements; and Public Sanitary Sewer Improvements from Love's Travel Stops & Country Stores.

Councilmember Dennis Froelich, seconded by Councilmember Nadine Brockert moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- I. Resolution Approving Amended Development Agreement with Love's Travel Stops & Country Stores, Inc.

Councilmember Angie Lewis, seconded by Councilmember Nadine Brockert moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- J. Request to Approve Amendment #2 to the Lease Agreement for Agriculture Land on the Muscatine Municipal Airport Property

Councilmember Angie Lewis, seconded by Councilmember Dennis Froelich moved to Approve the Request.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- K. Request for Authorization to Submit a Certified Local Government Grant Application on Behalf of the Muscatine Historic Preservation Commission for funding to Conduct an Intensive Underground Railroad Survey and Host the 2025 Preserve Iowa Summit

Councilmember Angie Lewis, seconded by Councilmember Peggy Gordon moved to Approve the Request.

Councilmember Gordon had questions regarding the funding and reimbursement of funds for this Grant that were addressed by City Planner April Limburg.

Ms. Gordon asked that staff create a grant score card to allow better understanding to City Council regarding the benefits and risks associated with each grant prior to accepting.

There was a consensus with Council for staff to create a grant scoring process. Councilmember Froelich asked what exactly the City would have to show following the project that was addressed by Ms. Limburg.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- L. Request to Approve the Issuance of a Purchase Order in the amount of \$27,925.00 to Star Equipment for the Purchase of a Portable Air Compressor. Councilmember Peggy Gordon, seconded by Councilmember Jeff Osborne moved to Approve the Request.

There were questions from City Council regarding what staff is currently using that was addressed by Public Works director Stineman. Mr. Stineman stated they are using a 20 year old air compressor that is failing.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- M. Request to approve a Purchase Order to Van Wall Equipment in the amount of \$32,000 for a Triplex Mower for Golf Course Operations.

Councilmember Dennis Froelich, seconded by Councilmember Jeff Osborne moved to Approve the Request.

There were positive comments from City Councilmembers regarding the amount saved by purchasing a one year old used mower.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- N. Request to Enter Into an Engineering Services Agreement with McClure Engineering Company for a Feasibility Study for the Relocation of the Dredge Dewatering Site for \$9,500

Councilmember Angie Lewis, seconded by Councilmember Nadine Brockert moved to Approve the Request.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- O. Request to Approve a Purchase Order to Bobcat of the Quad Cities in the amount of \$51,497.01 For The Purchase of A Compact Excavator For Greenwood Cemetery

Councilmember John Jindrich, seconded by Councilmember Peggy Gordon moved to Approve the Request.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- P. Request to approve purchase order to Van Wall Equipment for \$45,250 for a spray rig at the golf course.

Councilmember Peggy Gordon, seconded by Councilmember Dennis Froelich moved to Approve the Request.

Vote: Ayes - 7, Nays - 0, Motion Passed.

18. MAYOR AND COUNCIL REPORTS

Councilmember Osborne stated he would like the Welch Apartment residents to receive a copy of notes each week from the meeting held with Andrew Frangman and the Welch Apartment Owners.

Councilmember Gordon stated this time of the meeting should be used to bring up new

topics that need to be discussed to let residents be aware of what is being discussed.

19. ADJOURNMENT

20. OTHER BUSINESS-

- A. Exempt Session - Exempt Session Pursuant to Iowa code 20.17(3) and Iowa Code 21.9 to Discuss Collective Bargaining Strategy and Employment Conditions.



City of Muscatine

CITY COUNCIL MINUTES

Thursday, December 14, 2023

1. **CALL TO ORDER**

Mayor Bark called the City Council meeting for December 14, 2023 to order at 06:00 PM.

2. **ROLL CALL**

Councilmembers Present: Nadine Brockert, John Jindrich, Jeff Osborne, Peggy Gordon, Angie Lewis, Dennis Froelich, DeWayne Hopkins. Councilmembers Absent: . Mayor Dr. Brad Bark, City Administrator Carol Webb and Administrative Secretary Cinda Hilger were also present.

3. **PLEDGE OF ALLEGIANCE**

4. **COUNCIL DISCUSSION ITEMS**

- A. Presentation on Pet Data, website information, and demonstration of the registration process.

Animal Control Officer Courtney Patel and Communications Manager Kevin Jenison were present to share information regarding the new Pet Data program the City of Muscatine will soon be utilizing for registration of pets. Mr. Jenison walked through a demonstration of how the pet data program works as well as sharing the advantages that the City will have by using this program.

There were questions from the City Council regarding the security of the data being entered, the transaction fee charged when registering your pet, and how notices of expiring license would be distributed. Ms. Patel stated that no personal information would be shared, the \$2 fee is a per-transaction fee for processing and that the Pet Data Company would send out reminder notices via U.S. Postal Service for expiring licenses.

Council inquired if citizens would still be able to register their pets at City Hall and Ms. Patel stated that there would be paper forms available at City Hall, It Takes a Village, the Human Society as well as local veterinarians that residents could fill out and mail in if they chose to not register electronically.

Ms. Patel also stated that Pet Data would receive a list of animals vaccinated at local vets and would send out letters to those residents stating that their pets

needed to be registered.

There was a consensus with the City Council to move forward with the roll-out of the Pet Data System.

B. Presentation of Compensation Study Results

Rick Campbell was present to share the results of the recently completed compensation study for the City of Muscatine.

Mr. Campbell gave an overview of how the process was completed and reviewed the data in each section.

There was discussion and questions with City Council regarding the variables used to determine the comparable cities.

Council stated they felt the scope of cities used was too broad and was not a fair comparison to Muscatine. City Council suggested using only the cities that were within 10% above or below the cost of living in Muscatine and see how the results would differ.

Council had questions regarding the benefits offered by the city and City Administrator Webb stated the benefits were also evaluated in the study and Muscatine came in at benchmark with the comparable cities.

City Councilmembers consented to move forward with a review of the data to include only those cities within a 10% cost of living amount as Muscatine and to issue a change order to be presented at the December 21, 2023 Council Meeting for the additional work to be done on the study.

5. **MAYOR AND COUNCIL REPORTS**

6. **ADJOURNMENT**

Councilmember Froelich moved the meeting be adjourned at 07:42 PM.

Muscatine County Board of Supervisors
Monday, December 4, 2023

The Muscatine County Board of Supervisors met in regular session at 9:00 A.M. with Kirchner, Chick, Sauer, Mather and Sorensen present. Chairperson Sauer presiding.

On a motion by Sorensen, second by Mather, the agenda was approved as presented. Ayes: All.

Muscatine County Historic Preservation Commission Member Lynn Pruitt reviewed the Historic Fruit and Vegetable Industry CLG Grant application process and the proposed Underground Railroad Intensive Survey and stated the importance to document the history while it is still available.

On a motion by Sorensen, second by Kirchner, the Board authorized the Muscatine County Historic Preservation Commission to apply for a CLG Grant in the amount of \$11,800.00 with a cash match of \$1,361.00, to support a Historic Fruit and Vegetable Industry Survey. Ayes: All.

On a motion by Mather, second by Sorensen, the Board authorized the Muscatine County Historic Preservation Commission to support the Muscatine City Historic Preservation Commission in their proposed Underground Railroad Intensive Survey, at no cost to Muscatine County, as volunteer staff will conduct the survey. Ayes: All.

Planning and Zoning Administrator Eric Furnas updated the Board on the FEMA Hazard Mitigation Grant Program Acquisition Project that began in 2019 due to flooding and heavy rains. Furnas stated the project has been a voluntary declaration by homeowners to allow a buyout of their damaged home and turn the property into green space. Furnas stated after the 2019 spring flood there was a home on Sweetland hill that was not in a flood plain however the soils were sliding and the home was deemed structurally unsafe. The home met the criteria for a buyout and for the property to be turned into green space. Furnas stated there was also an additional property owner in the Pike Run area who expressed interest in a voluntary buyout however recently the owner withdrew. Furnas stated there are public assistance funds remaining in the project which typically will be turned over to the county roads or county parks. Furnas stated the project is moving toward close out and requested the Board's approval to do so.

On a motion by Mather, second by Sorensen, the Board directed the Planning and Zoning Administrator Eric Furnas to advise Iowa Homeland Security and Emergency Management and Iowa Economic Development of Muscatine County's intent to proceed to project close out. Ayes: All.

On a motion by Sorensen, second by Mather, the Board approved the minutes of the November 27, 2023 regular meeting and the November 28, 2023 and November 30, 2023 special meetings. Ayes: All.

Correspondence:

Mather and Chick received an email invitation for a workshop with the Muscatine Housing Council on Tuesday, December 5, 2023 at the Community Foundation.
Mather received an email announcing Katelyn Leeper as the Decategorization Director.

Committee Reports and Meetings:

Sorensen and Chick participated in a Housing Survey discussion with Planning and Zoning Administrator Eric Furnas and City of Muscatine on December 1, 2023.

Chick attended a Mississippi Valley Workforce Development Finance meeting on November 29, 2023.

Mather thanked the work of the Muscatine County Sheriff Department as they conducted a search and kept the public informed regarding a missing male last week.

On a motion by Mather, second by Sorensen, the Board approved the appointment of Joshua Rudolph as a Medical Examiner Investigator for Muscatine County. Ayes: All.

On a motion by Sorensen, second by Kirchner, the Board approved hiring Jessica Bopes as Community Services Director/Disability Services Coordinator at Grade 16, Step 15. Ayes: All.

The meeting was adjourned at 9:20 A.M.

ATTEST:

Tibe Vander Linden
County Auditor

Scott Sauer, Chairperson
Board of Supervisors

**MINUTES
AUDIT COMMITTEE MEETING
OF THE
MUSCATINE CITY COUNCIL**

TUESDAY, DECEMBER 12, 2023

4:00 P.M. - CITY ADMINISTRATOR'S OFFICE

The meeting was called to order at 4:00 p.m.

Members Present: Councilmembers John Jindrich, Dennis Froelich, and Jeff Osborne; Carol Webb, City Administrator; and Nancy Lueck, Finance Director.

Finance Director Nancy Lueck introduced Sarah Bohnsack of Bohnsack & Frommelt LLP, the City's auditing firm.

Sarah Bohnsack gave an overview of the Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2023 and she also presented a high-level summary report for the year. She stated that the City received an unmodified ("clean") audit opinion on the report and also noted there were no findings again this year on the single audit (federal grant) component of the audit. She also reported that no deficiencies in internal control or material weaknesses were noted during the audit.

The Committee had general discussion of the report and the City's various funding sources.

There was consensus of the Committee to accept the ACFR and recommend its approval by the City Council at the December 21, 2023 meeting.

Councilmember Froelich made the motion to adjourn the meeting. Seconded by Councilmember Jindrich. All ayes, motion carried.

The meeting adjourned at 5:00 p.m.

Submitted by:
Nancy A. Lueck
Finance Director

Muscatine County Board of Supervisors
Monday, December 11, 2023

The Muscatine County Board of Supervisors met in regular session at 9:00 A.M. with Kirchner, Chick, Sauer, Mather and Sorensen present. Chairperson Sauer presiding.

On a motion by Sorensen, second by Mather, the agenda was approved as presented. Ayes: All.

On a motion by Sorensen, second by Kirchner, the Board approved claims dated December 11, 2023, in the amount of \$477,765.47. Ayes: All.

On a motion by Mather, second by Sorensen, the Board approved the minutes of the December 4, 2023 regular meeting. Ayes: All.

Correspondence:

All Supervisors received a letter regarding a drop-in event hosted by Liberty Power Company scheduled for December 13, 2023 at Muscatine County Fairgrounds from 2:00 P.M. to 8:00 P.M. to discuss wind power.

Committee Reports and Meetings:

Sorensen attended a meeting on December 4, 2023 to discuss the Corn Belt Ports and an initiative to establish federal maritime funding. Sorensen stated a sample resolution will be sent for review in order to aggregate all the ports and activity in the county.

Sorensen, Mather and Chick attended a Housing Council meeting on December 6, 2023. Mather attended a housing study presentation at Community Foundation of Greater Muscatine on December 5, 2023.

County Assessor Randy Spies held discussion with the Board regarding a property located at 1410 Mulberry Avenue, Muscatine, acquired by City of Muscatine in September 2021. According to The City of Muscatine, they purchased the property for the Muscatine Art Center to be used for storage space. The Board received a letter dated December 7, 2023, from The City of Muscatine requesting to remove back taxes (for tax year 2022 in the amount of \$6,427.00). Spies stated in September 2021, the property was acquired and titled in the name of Muscatine Art Center which prompted the Assessor's office to send a notice (in 2021) to state the property was listed as a residential property on the tax rolls and a tax exemption would need to be filed, if applicable. The Assessor's office did not receive any notice or correspondence from the City of Muscatine or the Muscatine Art Center until September 2023 which was a request to abate 2022 taxes (to be paid September 2023 and March 2024). Spies stated he has since received an exemption request from The City of Muscatine to abate the 2023-year taxes (payable September 2024 and March 2025), which has been approved. Board discussion was held regarding the history of the property taxes accrued since September 2021 and the negligence to file the required tax exemption paperwork.

On a motion by Mather, second by Sorensen, the Board moved to consider Resolution #12-11-23-01 Abating Taxes on a Parcel Owned by the City of Muscatine (Parcel ID 0835130031).

Roll call vote: Nay: Kirchner, Chick, Sauer, Mather and Sorensen. The Board disallowed abating taxes on Parcel ID 0835130031, owned by the City of Muscatine.

Administrative Services Director Nancy Schreiber announced the two applicants who have filed applications to fill a vacancy on the Muscatine County Board of Health as Martha Peterson and Cory Garvin. The Board will review the applications and take action to appoint to Muscatine County Board of Health at the next Board meeting.

The Board recessed at 9:13 A.M. and reconvened at 9:18 A.M.

On a motion by Sorensen, second by Chick, the Board went into closed session at 9:18 A.M. pursuant to Chapter 21.5.1 (i). Code of Iowa, to discuss the purchase or sale of particular real estate only where premature disclosure could be reasonably expected to increase the price the governmental body would have to pay for the property or reduce the price the governmental body would receive for the property. Roll call vote: Ayes: All.

On a motion by Sorensen, second by Mather, the Board returned to open session at 9:40 A.M. Roll call vote: Ayes: All.

The meeting was adjourned at 9:40 A.M.

ATTEST:

Tibe Vander Linden
County Auditor

Scott Sauer, Chairperson
Board of Supervisors



City of Muscatine

ITEM NUMBER 2023-0594

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

David Popp, Solid Waste Manager

SUBJECT

Request to Approve the Issuance of a Purchase Order to RHM Systems in the Amount of \$13,125.00 for the Cost to Update the Software Program for the Scale Operations at the Transfer Station.

EXECUTIVE SUMMARY

For Council consideration is a request to approve the issuance of a purchase order in the amount of \$13,125.00 to RMH Systems for the cost to update the software program for the Transfer Station scale operations.

STAFF RECOMMENDATION

Staff recommends Council approve the issuance of a purchase order in the amount of \$13,125.00 to RMH Systems for the cost to update the software program for the Transfer Station scale operations.

BACKGROUND/DISCUSSION

The software program at the Transfer Station used on the scale operations is original to the 1995 construction of the site. The software program, PDOX, has had no technical support for many years as the company that sold it has gone out of business. This has caused it to be a challenge for our technology manager when there are issues with the computer. Staff have looked at different options for updating to a different software program. Overall, staff would like to stay with the PDOX version of software to run the scale operations. They have found this PDOX is available through and supported by another vendor, RMH Systems.

CITY FINANCIAL IMPACT

There is \$10,000.00 budgeted in the Transfer Station FY24 capital budget for this project. The remaining \$3,125.00 would be used from the FY24 Transfer Station capital budget where there is \$10,000.00 not needed for a fire suppression panel replacement project.

ATTACHMENTS

1. Scale Software



John Kreuzenstein
Information Technology Manager
City of Muscatine
215 Sycamore Street
Muscatine, Iowa 52761

Proposal B458
July 13, 2023

Convert your existing PDOX data to a MySQL Systems Software

You Need The MYSQL Software	\$8,200.00
To Convert your existing PDOX data to a MySQL version	\$3,300.00
You would also need to renew your annual support to TSW Automation	<u>\$1,625.00</u>
Total = \$13,125.00	

Note- To convert the data, you would need to send TSW Automation Your current PDOX data files.
They would take those and convert them to the MySQL tables.
It takes about one day to do the conversion.
There will be some lead time before doing that conversion, which depends on the current backlog of other orders.

Yes, running on 3 computers is OK.

Computer Hardware Minimum Specs

- Intel Core i3 Processor or greater
- 500GB available hard disk space
- 8GB RAM
- High-speed Internet connection
- Uninterruptible Power Source (UPS) - optional
- Ethernet port
- USB ports
- RS232 serial port (for Serial scale connection if needed on the scale computer)

Please let me know if you have any questions or how you would like to proceed.

Terms – Net 10 Days

Please call with any questions or concerns.

Thanks

Craig Howard

RMH SYSTEMS

515-987-7990

www.rmhsystems.com

Accounts Payable

Transactions by Account

User: SMeyer
 Printed: 12/19/2023 - 1:05PM
 Batch: 00004.12.2023



City of
MUSCATINE
 City Hall
 215 Sycamore St
 Muscatine, Iowa 52761
www.muscatineiowa.gov
 (563) 264-1550

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
1000-00-0000-23550	RELIANCE STANDARD LIFE INS	COPR Batch 00002.11.2023 Life Insurance	11/22/2023	0	1.20	
1000-00-0000-23550	RELIANCE STANDARD LIFE INS	COPR Batch 00002.11.2023 Life Insurance	11/22/2023	0	3.26	
		Vendor Subtotal:			4.46	
1000-00-0000-23630	RELIANCE STANDARD LIFE INS	COPR Batch 00001.11.2023 Optional Life	11/09/2023	0	250.38	
1000-00-0000-23630	RELIANCE STANDARD LIFE INS	COPR Batch 00002.11.2023 Optional Life	11/22/2023	0	250.38	
		Vendor Subtotal:			500.76	
1000-01-1111-61120	IOWA AUDITOR OF STATE	FY23 Audit Filing Fee	12/15/2023	0	850.00	
		Vendor Subtotal:			850.00	
1000-01-1111-64200	TCM BANK NA VISA	Iowa League of Cities - Leadership Acad	12/19/2023	0	1,320.00	
		Vendor Subtotal:			1,320.00	
1000-01-1121-61220	LAW OFFICES OF HOPKINS & HUBB	November Legal - Nuisance	12/19/2023	0	1,997.50	
1000-01-1121-61220	LAW OFFICES OF HOPKINS & HUBB	November Legal - Opioid	12/19/2023	0	405.00	
1000-01-1121-61220	LAW OFFICES OF HOPKINS & HUBB	November Legal - General	12/19/2023	0	4,086.15	
		Vendor Subtotal:			6,488.65	
1000-01-1121-61225	MUSCATINE COUNTY TREASURER	City Prosecutor Services	12/18/2023	0	10,000.00	
		Vendor Subtotal:			10,000.00	
1000-01-1131-46200	RELIANCE STANDARD LIFE INS	COLife Insurance	12/19/2023	0	53.76	

			Vendor Subtotal:	53.76
1000-01-1131-46600	RELIANCE STANDARD LIFE INS COLTD Insurance	12/19/2023	0	66.23
			Vendor Subtotal:	66.23
1000-01-1131-61340	TCM BANK NA VISA Adobe - Adobe ID	12/19/2023	0	59.99
			Vendor Subtotal:	59.99
1000-01-1131-69400	MUSCATINE CHAMBER OF COMME January - June Dues	12/19/2023	0	102.50
			Vendor Subtotal:	102.50
1000-01-1132-46200	RELIANCE STANDARD LIFE INS COLife Insurance	12/19/2023	0	18.44
			Vendor Subtotal:	18.44
1000-01-1132-46600	RELIANCE STANDARD LIFE INS COLTD Insurance	12/19/2023	0	22.61
			Vendor Subtotal:	22.61
1000-01-1132-61220	LAW OFFICES OF HOPKINS & HUB November Legal	12/18/2023	0	7,983.70
			Vendor Subtotal:	7,983.70
1000-01-1132-62370	EVERLASTING IMPRESSIONS LLC Mission/Values Posters	12/15/2023	0	240.00
			Vendor Subtotal:	240.00
1000-01-1132-62530	CROSSROADS INC. Shredding	12/15/2023	0	22.00
			Vendor Subtotal:	22.00
1000-01-1132-64400	TCM BANK NA VISA Hy-Vee - Food for Training	12/19/2023	0	25.07
			Vendor Subtotal:	25.07

1000-01-1132-64700	TCM BANK NA VISA	WAVE Sky Counselling - Training	12/19/2023	0	1,000.00
		Vendor Subtotal:			1,000.00
1000-01-1144-46200	RELIANCE STANDARD LIFE INS COLife Insurance		12/19/2023	0	5.31
		Vendor Subtotal:			5.31
1000-01-1144-46600	RELIANCE STANDARD LIFE INS COLTD Insurance		12/19/2023	0	6.12
		Vendor Subtotal:			6.12
1000-01-1144-52840	RYAN BUSS	Reimb Glasses - R Buss	12/15/2023	0	75.00
		Vendor Subtotal:			75.00
1000-01-1144-52840	DRJ GROUP, LLC	First Aid Supplies	12/18/2023	0	104.61
		Vendor Subtotal:			104.61
1000-01-1144-52890	TCM BANK NA VISA	Wal-Mart - Safety Incentives	12/19/2023	0	150.00
1000-01-1144-52890	TCM BANK NA VISA	Hy-Vee - Safety Incentives	12/19/2023	0	85.00
1000-01-1144-52890	TCM BANK NA VISA	Coffee-Belt - Safety Incentives	12/19/2023	0	41.28
1000-01-1144-52890	TCM BANK NA VISA	Skinny's - Safety Incentives	12/19/2023	0	40.00
1000-01-1144-52890	TCM BANK NA VISA	Pearl City Popcorn - Safety Incentives	12/19/2023	0	10.00
1000-01-1144-52890	TCM BANK NA VISA	Farm & Fleet - Safety Incentives	12/19/2023	0	90.00
1000-01-1144-52890	TCM BANK NA VISA	Menards - Safety Incentives	12/19/2023	0	90.00
1000-01-1144-52890	TCM BANK NA VISA	Kum & Go - Safety Incentives	12/19/2023	0	65.00
1000-01-1144-52890	TCM BANK NA VISA	Casey's - Safety Incentives	12/19/2023	0	120.00
1000-01-1144-52890	TCM BANK NA VISA	A Guy & Grill - Safety Incentives	12/19/2023	0	15.00
1000-01-1144-52890	TCM BANK NA VISA	Missipi Brew - Safety Incentives	12/19/2023	0	20.00
1000-01-1144-52890	TCM BANK NA VISA	Boonies - Safety Incentives	12/19/2023	0	50.00
1000-01-1144-52890	TCM BANK NA VISA	Bridgeside - Safety Incentives	12/19/2023	0	10.00
		Vendor Subtotal:			786.28
1000-01-1144-61550	TSS INCORPORATED	Drug Screen - Fry/Hartman/Hoon	12/15/2023	0	262.50
1000-01-1144-61550	TSS INCORPORATED	Post Accident - S Berry	12/15/2023	0	137.50
1000-01-1144-61550	TSS INCORPORATED	Random - Ash	12/15/2023	0	87.50

		Vendor Subtotal:		487.50
1000-01-1144-61550	UNITY HEALTHCARE - TRINITY MU	Drug Screen - J DeVrieze	12/15/2023	0 40.00
1000-01-1144-61550	UNITY HEALTHCARE - TRINITY MU	Drug Screen - D Mullen	12/15/2023	0 70.00
		Vendor Subtotal:		110.00
1000-01-1144-66300	IMWCA	2023 Audit Underpayment	12/19/2023	0 11,313.00
		Vendor Subtotal:		11,313.00
1000-01-1144-69900	TCM BANK NA VISA	Black Pearl Coffee - Safety Incentives	12/19/2023	0 10.00
		Vendor Subtotal:		10.00
1000-05-1141-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0 31.39
		Vendor Subtotal:		31.39
1000-05-1141-46600	RELIANCE STANDARD LIFE INS CO	LT D Insurance	12/19/2023	0 53.29
		Vendor Subtotal:		53.29
1000-05-1141-51100	AMAZON.COM	GBC Combs	12/19/2023	0 36.78
		Vendor Subtotal:		36.78
1000-05-1141-64200	TCM BANK NA VISA	IA Leagues of Cities - Workshop Lueck	12/19/2023	0 50.00
		Vendor Subtotal:		50.00
1000-05-1141-65100	QUAD CITY TIMES & MUSC JOURN	Ordinance 2023-0501	12/18/2023	0 168.30
1000-05-1141-65100	QUAD CITY TIMES & MUSC JOURN	Minutes 11/16/23	12/18/2023	0 366.23
1000-05-1141-65100	QUAD CITY TIMES & MUSC JOURN	Bills 11/16/23	12/18/2023	0 184.18
1000-05-1141-65100	QUAD CITY TIMES & MUSC JOURN	Zoning Board of Adjustment	12/18/2023	0 50.45
1000-05-1141-65100	QUAD CITY TIMES & MUSC JOURN	Goal Setting Minutes 11/29/23	12/18/2023	0 64.35

			Vendor Subtotal:		833.51
1000-05-1143-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	42.11
			Vendor Subtotal:		42.11
1000-05-1143-46600	RELIANCE STANDARD LIFE INS CO	LTDC Insurance	12/19/2023	0	48.77
			Vendor Subtotal:		48.77
1000-05-1143-51100	thesolvgroup.com SOLV	Envelopes	12/19/2023	0	100.00
1000-05-1143-51100	thesolvgroup.com SOLV	Freight	12/19/2023	0	29.29
			Vendor Subtotal:		129.29
1000-05-1143-52890	thesolvgroup.com SOLV	PACK - NECLMA - 1099 NEC FEDER/	12/18/2023	0	11.07 00025946
1000-05-1143-52890	thesolvgroup.com SOLV	PACK - NECLMB - 1099 NEC RECIPIE	12/18/2023	0	11.07 00025946
1000-05-1143-52890	thesolvgroup.com SOLV	PACKS - LMB - 1099 MISC RECIPIEN	12/18/2023	0	22.14 00025946
1000-05-1143-52890	thesolvgroup.com SOLV	PACKS - NECLMC - 1099 NEC PAYEE	12/18/2023	0	33.21 00025946
1000-05-1143-52890	thesolvgroup.com SOLV	DW19W 1099 NEC ENVELOPES	12/18/2023	0	90.00 00026094
1000-05-1143-52890	thesolvgroup.com SOLV	PACKS - L3BL - W2 EMPLOYEE	12/18/2023	0	99.63 00025946
1000-05-1143-52890	thesolvgroup.com SOLV	PACKS - NECLM2 - 1099 NEC RECIPI	12/18/2023	0	22.14 00025946
1000-05-1143-52890	thesolvgroup.com SOLV	PACK - NECLMB - 1099 NEC RECIPIE	12/18/2023	0	6.00
1000-05-1143-52890	thesolvgroup.com SOLV	PACKS - L3BL - W2 EMPLOYEE	12/18/2023	0	54.00
1000-05-1143-52890	thesolvgroup.com SOLV	PACK - NECLMA - 1099 NEC FEDER/	12/18/2023	0	6.00
1000-05-1143-52890	thesolvgroup.com SOLV	PACKS - NECLMC - 1099 NEC PAYEE	12/18/2023	0	18.00
1000-05-1143-52890	thesolvgroup.com SOLV	PACKS - LMB - 1099 MISC RECIPIEN	12/18/2023	0	12.00
1000-05-1143-52890	thesolvgroup.com SOLV	PACKS - NECLM2 - 1099 NEC RECIPI	12/18/2023	0	12.00
1000-05-1143-52890	thesolvgroup.com SOLV	Freight	12/18/2023	0	16.34
			Vendor Subtotal:		413.60
1000-05-1143-63300	PITNEY BOWES GLOBAL FINANCIAL	Postage Machine Lease	12/18/2023	0	491.76
			Vendor Subtotal:		491.76
1000-05-1145-69200	UNITED STATES POSTAL SERVICE	Postage	12/19/2023	0	6,000.00
			Vendor Subtotal:		6,000.00

1000-05-1146-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	28.01
		Vendor Subtotal:			28.01
1000-05-1146-46600	RELIANCE STANDARD LIFE INS CO	LTDC Insurance	12/19/2023	0	36.49
		Vendor Subtotal:			36.49
1000-05-1146-52890	AMAZON.COM	Panel Spacer	12/15/2023	0	21.68
		Vendor Subtotal:			21.68
1000-05-1146-61330	RELIABLE NETWORK SOLUTIONS	IDNS Registration	12/18/2023	0	63.98
		Vendor Subtotal:			63.98
1000-05-1146-61330	WINSOR CONSULTING	Consulting	12/18/2023	0	378.00
		Vendor Subtotal:			378.00
1000-05-1146-61340	WINSOR CONSULTING	ConnectWise	12/15/2023	0	693.00
		Vendor Subtotal:			693.00
1000-05-1146-61340	TCM BANK NA VISA	Jamf - Subscription	12/19/2023	0	20.00
		Vendor Subtotal:			20.00
1000-05-1146-65240	MUSCATINE POWER & WATER	November Internet - Greenwood	12/15/2023	0	83.18
1000-05-1146-65240	MUSCATINE POWER & WATER	November Internet - Weed Park	12/15/2023	0	83.18
1000-05-1146-65240	MUSCATINE POWER & WATER	November Internet - PW	12/18/2023	0	387.00
		Vendor Subtotal:			553.36
1000-10-1221-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	87.65
		Vendor Subtotal:			87.65

1000-10-1221-46600	RELiance STANDARD LIFE INS COLTD Insurance		12/19/2023	0	122.61
	Vendor Subtotal:				122.61
1000-10-1221-52300	TAMARA WAGNER	Reimb Shoes - T Wagner	12/15/2023	0	90.93
	Vendor Subtotal:				90.93
1000-10-1221-61340	TCM BANK NA VISA	Adobe - Subsription	12/19/2023	0	21.19
	Vendor Subtotal:				21.19
1000-10-1221-61630	COMMUNITY FOUNDATION	Grant Writer Position	12/18/2023	0	12,500.00
	Vendor Subtotal:				12,500.00
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 1815 Bryan Ave	12/15/2023	0	690.90
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 1234 E 4th St	12/15/2023	0	58.80
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 1110 E 10th St	12/15/2023	0	641.40
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 2218 New Hampsl	12/15/2023	0	41.00
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 913 Colver St	12/15/2023	0	150.20
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 2003 Breese Ave	12/15/2023	0	60.40
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 1815 Schley Ave	12/15/2023	0	31.00
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 1114 Nebraska St	12/15/2023	0	31.00
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 1216 E 2nd St	12/15/2023	0	58.80
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 1632 Beach Cir	12/15/2023	0	60.40
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 606 Chestnut St	12/15/2023	0	29.40
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 2203 Lucas St	12/15/2023	0	31.00
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 615 Mulberry Ave	12/15/2023	0	31.00
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 713 Mulberry Ave	12/15/2023	0	29.40
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 112 Roscoe Ave	12/15/2023	0	31.00
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 904 W 8th St	12/15/2023	0	99.80
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 818 Cedar St	12/15/2023	0	194.20
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 816 Cedar St	12/15/2023	0	129.20
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 1510 Hershey Ave	12/15/2023	0	135.40
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 207 E 2nd St	12/15/2023	0	99.80
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 701 W 4th St	12/15/2023	0	1,111.80
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 1219 Smalley St	12/15/2023	0	194.20
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 2003 Breese Ave	12/15/2023	0	60.40
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 1815 Schley Ave	12/15/2023	0	32.60

1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 1114 Nebraska St	12/15/2023	0	29.40
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 1632 Beach Cir	12/15/2023	0	89.80
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 606 Chestnut St	12/15/2023	0	58.80
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 615 Mulberry Ave	12/15/2023	0	60.40
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 112 Roscoe Ave	12/15/2023	0	91.40
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 707 W 4th St	12/15/2023	0	1,735.40
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 705 W 4th St	12/15/2023	0	1,126.50
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 519 Orange St	12/15/2023	0	14.70
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 1108 W 8th St	12/15/2023	0	452.60
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - 1106 W 8th St	12/15/2023	0	1,796.50
1000-10-1221-62470	KELLOR & KELLOR LANDSCAPE IN	Nuisance Abatement - Parcel 083432801	12/15/2023	0	97.80
Vendor Subtotal:					9,586.40
1000-10-1221-64120	TCM BANK NA VISA	Comfort Inn - Lodging Wagner	12/19/2023	0	179.20
1000-10-1221-64120	TCM BANK NA VISA	Comfort Inn - Lodging Oien	12/19/2023	0	179.20
1000-10-1221-64120	TCM BANK NA VISA	Comfort Inn - Lodging Morgan	12/19/2023	0	179.20
Vendor Subtotal:					537.60
1000-10-1221-64400	TCM BANK NA VISA	Texas Roadhouse - Meal Wagner/Morgar	12/19/2023	0	66.05
1000-10-1221-64400	TCM BANK NA VISA	Spectators Sport Bar - Dinner Wagner/Oi	12/19/2023	0	23.77
1000-10-1221-64400	TCM BANK NA VISA	Spectators Sport Bar - Dinner Morgan	12/19/2023	0	17.82
1000-10-1221-64400	TCM BANK NA VISA	Jethro's BBQ - Lunch Wager/Morgan/Oie	12/19/2023	0	42.90
Vendor Subtotal:					150.54
1000-10-1221-65275	VERIZON WIRELESS	November Cell Phones	12/18/2023	0	232.87
Vendor Subtotal:					232.87
1000-10-1221-65275	TCM BANK NA VISA	Google - Google Voice	12/19/2023	0	57.26
Vendor Subtotal:					57.26
1000-10-1221-65275	VERIZON	November GPS	12/18/2023	0	69.80
Vendor Subtotal:					69.80
1000-15-1311-33430	GATSO USA INC.	ATE Fees - November	12/19/2023	0	15,201.00

			Vendor Subtotal:		15,201.00
1000-15-1311-33435	TCM BANK NA VISA	USPS - Postage ATE Filing	12/19/2023	0	81.09
			Vendor Subtotal:		81.09
1000-15-1311-33440		MUNICIPAL COLLECTIONS OF AMI Agent Fees - November	12/19/2023	0	678.00
			Vendor Subtotal:		678.00
1000-15-1311-46200		RELIANCE STANDARD LIFE INS CO Life Insurance	12/19/2023	0	283.05
			Vendor Subtotal:		283.05
1000-15-1311-46600		RELIANCE STANDARD LIFE INS COLTD Insurance	12/19/2023	0	239.79
1000-15-1311-46600		RELIANCE STANDARD LIFE INS COLTD BW Insurance	12/19/2023	0	11.60
			Vendor Subtotal:		251.39
1000-15-1311-52250	TCM BANK NA VISA	BUK200 Blood/Urine Specimen Collecti	12/19/2023	0	122.18 00025883
			Vendor Subtotal:		122.18
1000-15-1311-52830	TCM BANK NA VISA	Fatal Vision Red Label Googles (estimate	12/19/2023	0	177.00 00026099
			Vendor Subtotal:		177.00
1000-15-1311-61520	TCM BANK NA VISA	United - Airfare Patel	12/19/2023	0	501.69
			Vendor Subtotal:		501.69
1000-15-1311-62530	STERICYCLE INC	Shredding	12/18/2023	0	36.72
			Vendor Subtotal:		36.72
1000-15-1311-64120	TCM BANK NA VISA	Holiday Inn - Lodging Wheeler	12/19/2023	0	694.95
1000-15-1311-64120	TCM BANK NA VISA	Holiday Inn - Lodging Dabit	12/19/2023	0	694.95

1000-15-1311-64120	TCM BANK NA VISA	United - Baggage O'Connor	12/19/2023	0	35.00
1000-15-1311-64120	TCM BANK NA VISA	United - Baggage Snider	12/19/2023	0	35.00
1000-15-1311-64120	TCM BANK NA VISA	Tavern Hall - Meal (2)	12/19/2023	0	39.51
1000-15-1311-64120	TCM BANK NA VISA	Zeek's Pizza - Meal (2)	12/19/2023	0	55.67
1000-15-1311-64120	TCM BANK NA VISA	Cheesecake Factory - Meal (2)	12/19/2023	0	72.00
1000-15-1311-64120	TCM BANK NA VISA	United - Baggage O'Connor	12/19/2023	0	35.00
1000-15-1311-64120	TCM BANK NA VISA	United - Baggage Snider	12/19/2023	0	35.00
1000-15-1311-64120	TCM BANK NA VISA	Baye Biteye - Uber	12/19/2023	0	97.35
1000-15-1311-64120	TCM BANK NA VISA	Lowells' - Meal (2)	12/19/2023	0	40.00
1000-15-1311-64120	TCM BANK NA VISA	Hilton Garden - Lodging (2)	12/19/2023	0	612.09
1000-15-1311-64120	TCM BANK NA VISA	Steve's Snap Dogs - Meal (2)	12/19/2023	0	13.76
1000-15-1311-64120	TCM BANK NA VISA	Eastern Iowa Airport - Parking	12/19/2023	0	36.00
Vendor Subtotal:					2,496.28
1000-15-1311-64200	TCM BANK NA VISA	On Target Solutions - Registration O'Con	12/19/2023	0	325.00
Vendor Subtotal:					325.00
1000-15-1311-69200	TCM BANK NA VISA	USPS - Postage	12/19/2023	0	18.45
1000-15-1311-69200	TCM BANK NA VISA	USPS - Postage	12/19/2023	0	19.25
Vendor Subtotal:					37.70
1000-15-1311-69400	TCM BANK NA VISA	IACP - Membership Kies	12/19/2023	0	190.00
Vendor Subtotal:					190.00
1000-15-1312-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	3.13
Vendor Subtotal:					3.13
1000-15-1312-46600	RELIANCE STANDARD LIFE INS CO	LTB BW Insurance	12/19/2023	0	13.78
Vendor Subtotal:					13.78
1000-20-1321-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	420.66
Vendor Subtotal:					420.66

1000-20-1321-46600	RELIANCE STANDARD LIFE INS COLTD Insurance		12/19/2023	0	181.61
		Vendor Subtotal:			181.61
1000-20-1321-51100	AMAZON.COM	Folders	12/15/2023	0	15.99
1000-20-1321-51100	AMAZON.COM	Ink Refills	12/15/2023	0	3.96
		Vendor Subtotal:			19.95
1000-20-1321-52300	PANTHER UNIFORMS INC	Notebook Pocket	12/18/2023	0	48.00 00026208
1000-20-1321-52300	PANTHER UNIFORMS INC	E2804R Pant Navy 37	12/18/2023	0	186.00 00026208
1000-20-1321-52300	PANTHER UNIFORMS INC	Embroider Logo	12/18/2023	0	16.00 00026208
1000-20-1321-52300	PANTHER UNIFORMS INC	T3730 Job Shirt Navy L/T	12/18/2023	0	189.90 00026208
1000-20-1321-52300	PANTHER UNIFORMS INC	Embroidery	12/18/2023	0	8.00 00026208
1000-20-1321-52300	PANTHER UNIFORMS INC	E2804R Pant Navy 34	12/18/2023	0	62.00 00026209
1000-20-1321-52300	PANTHER UNIFORMS INC	Embroider Logo	12/18/2023	0	16.00 00026209
1000-20-1321-52300	PANTHER UNIFORMS INC	Embroidery	12/18/2023	0	8.00 00026209
1000-20-1321-52300	PANTHER UNIFORMS INC	T3730 Job Shirt Navy M/R	12/18/2023	0	137.90 00026209
1000-20-1321-52300	PANTHER UNIFORMS INC	5-743637243432 EMS Pant Navy 34x32	12/18/2023	0	152.00 00026209
		Vendor Subtotal:			823.80
1000-20-1321-52300	DINGES FIRE COMPANY	Bunker Coat Repairs	12/15/2023	0	247.25 00026015
1000-20-1321-52300	DINGES FIRE COMPANY	Bunker Coat Repairs	12/15/2023	0	288.22
		Vendor Subtotal:			535.47
1000-20-1321-52300	TCM BANK NA VISA	Bourkes Holes Punched	12/19/2023	0	80.00 00025988
1000-20-1321-52300	TCM BANK NA VISA	Buy-Back Program purchase for Mike Cc	12/19/2023	0	1,199.00 00025988
1000-20-1321-52300	TCM BANK NA VISA	Paypal - Reeves Co - Uniform Nameplate	12/19/2023	0	35.43
		Vendor Subtotal:			1,314.43
1000-20-1321-52750	ARNOLD MOTOR SUPPLY	55 Gal Drum DEF	12/15/2023	0	289.00 00026190
		Vendor Subtotal:			289.00
1000-20-1321-52830	AMAZON.COM	Coreel Portable 4-Gas Detector Sound Li	12/15/2023	0	169.56 00026139
		Vendor Subtotal:			169.56

1000-20-1321-52840	AMAZON.COM	Floride Test Paper	12/15/2023	0	44.76
		Vendor Subtotal:			44.76
1000-20-1321-52890	ARNOLD MOTOR SUPPLY	Return	12/18/2023	0	-23.38
1000-20-1321-52890	ARNOLD MOTOR SUPPLY	Adhesive	12/18/2023	0	23.38
		Vendor Subtotal:			0.00
1000-20-1321-52890	MENARDS (MUSC)	Seal Lid/Pail	12/15/2023	0	36.68
		Vendor Subtotal:			36.68
1000-20-1321-52890	AMAZON.COM	Credit	12/15/2023	0	-52.78
1000-20-1321-52890	AMAZON.COM	Batteries	12/15/2023	0	15.93
1000-20-1321-52890	AMAZON.COM	Leather Holder Bundle Set	12/15/2023	0	255.39
1000-20-1321-52890	AMAZON.COM	Fire Resistant Reflective Coveralls	12/15/2023	0	87.83
1000-20-1321-52890	AMAZON.COM	Floor Protectors	12/15/2023	0	23.99
1000-20-1321-52890	AMAZON.COM	Headlamps	12/15/2023	0	71.98
1000-20-1321-52890	AMAZON.COM	Reusable Respirators	12/15/2023	0	95.84
1000-20-1321-52890	AMAZON.COM	Floor Protectors	12/15/2023	0	23.99
1000-20-1321-52890	AMAZON.COM	Crime Scene Tape	12/15/2023	0	60.98
1000-20-1321-52890	AMAZON.COM	Hero Wipes - Body Wipes	12/15/2023	0	50.88 00026220
1000-20-1321-52890	AMAZON.COM	3M P100 Respirator Cartridge/Filter 6092	12/15/2023	0	197.40 00026220
		Vendor Subtotal:			831.43
1000-20-1321-53220	O'REILLY AUTOMOTIVE INC	Wiper Blades	12/15/2023	0	75.47
		Vendor Subtotal:			75.47
1000-20-1321-61340	TCM BANK NA VISA	Zoom - Annual Fee	12/19/2023	0	149.90
		Vendor Subtotal:			149.90
1000-20-1321-61520	ORA ORTHOPEDICS PC	Medical M Fleming DOS 5/31/23 Code: 9	12/15/2023	0	239.12
1000-20-1321-61520	ORA ORTHOPEDICS PC	Medical M Fleming DOS 5/31/23 Code: 9	12/15/2023	0	150.92
1000-20-1321-61520	ORA ORTHOPEDICS PC	Medical M Fleming DOS 5/31/23 Code: 1	12/15/2023	0	82.57
1000-20-1321-61520	ORA ORTHOPEDICS PC	Medical M Fleming DOS 6/21/23 Code: 9	12/15/2023	0	104.86

Vendor Subtotal:					577.47
1000-20-1321-61520	ROCK VALLEY PT	Medical M Fleming DOS 6/12/23 Code: 0	12/15/2023	0	164.35
1000-20-1321-61520	ROCK VALLEY PT	Medical M Fleming DOS 6/28/23 Code: 9	12/15/2023	0	61.75
1000-20-1321-61520	ROCK VALLEY PT	Medical M Fleming DOS 6/12/23 Code: 9	12/15/2023	0	61.75
1000-20-1321-61520	ROCK VALLEY PT	Medical M Fleming DOS 6/12/23 Code: 9	12/15/2023	0	61.75
1000-20-1321-61520	ROCK VALLEY PT	Medical M Fleming DOS 6/14/23 Code: 9	12/15/2023	0	123.50
1000-20-1321-61520	ROCK VALLEY PT	Medical M Fleming DOS 6/14/23 Code: 9	12/15/2023	0	61.75
1000-20-1321-61520	ROCK VALLEY PT	Medical M Fleming DOS 6/19/23 Code: 9	12/15/2023	0	61.75
1000-20-1321-61520	ROCK VALLEY PT	Medical M Fleming DOS 6/21/23 Code: 9	12/15/2023	0	61.75
1000-20-1321-61520	ROCK VALLEY PT	Medical M Fleming DOS 6/28/23 Code: 9	12/15/2023	0	123.50
1000-20-1321-61520	ROCK VALLEY PT	Medical M Fleming DOS 6/21/23 Code: 9	12/15/2023	0	123.50
1000-20-1321-61520	ROCK VALLEY PT	Medical M Fleming DOS 6/12/23 Code: 9	12/15/2023	0	61.75
1000-20-1321-61520	ROCK VALLEY PT	Medical M Fleming DOS 6/19/23 Code: 9	12/15/2023	0	123.50
1000-20-1321-61520	ROCK VALLEY PT	Medical M Fleming DOS 6/28/23 Code: 9	12/15/2023	0	61.75
Vendor Subtotal:					1,152.35
1000-20-1321-61520	ANESTHESIA & ANALGESIA PC	Medical M Fleming DOS 6/8/23 Code: 0	12/15/2023	0	1,105.00
1000-20-1321-61520	ANESTHESIA & ANALGESIA PC	Medical M Fleming DOS 6/8/23 Code: 6	12/15/2023	0	204.80
Vendor Subtotal:					1,309.80
1000-20-1321-61560	TMESYS LLC	Prescription - M Collins	12/15/2023	0	154.29
1000-20-1321-61560	TMESYS LLC	Prescription - J Barnhart	12/15/2023	0	642.26
1000-20-1321-61560	TMESYS LLC	Prescription - T Eagle	12/15/2023	0	250.06
Vendor Subtotal:					1,046.61
1000-20-1321-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Fire	12/15/2023	0	28.97
Vendor Subtotal:					28.97
1000-20-1321-64200	TCM BANK NA VISA	WPY Fire Nuggets - Registration Barrett	12/19/2023	0	175.00
Vendor Subtotal:					175.00
1000-20-1321-65240	MUSCATINE POWER & WATER	Credit on Account	12/15/2023	0	-0.58
1000-20-1321-65240	MUSCATINE POWER & WATER	November Phones - PSB	12/18/2023	0	42.78

1000-20-1321-65240	MUSCATINE POWER & WATER	November Phones - PSB	12/18/2023	0	45.91
		Vendor Subtotal:			88.11
1000-20-1321-67320	AMERICAN TEST CENTER INC	Inspecting/Testing Service	12/15/2023	0	2,229.00
		Vendor Subtotal:			2,229.00
1000-20-1321-67320	MIDWEST BREATHING AIR LLC	NFPA Quarterly Air Test	12/15/2023	0	165.00
		Vendor Subtotal:			165.00
1000-20-1321-67330	TREADMILL HEROES	Service and Repair Precor C966i Treadm	12/15/2023	0	510.00 00026037
1000-20-1321-67330	TREADMILL HEROES	Service and Repair BodyMaster Chest Pr	12/15/2023	0	290.25 00026037
		Vendor Subtotal:			800.25
1000-20-1321-69400	FIRE SERVICE TRAINING BUREAU	INSTR1 - B Barrett	12/15/2023	0	50.00
		Vendor Subtotal:			50.00
1000-25-1115-61550	ARMOR UP AMERICA	EAP - October	12/15/2023	0	318.50
1000-25-1115-61550	ARMOR UP AMERICA	EAP - November	12/15/2023	0	318.50
		Vendor Subtotal:			637.00
1000-25-1411-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	3.13
		Vendor Subtotal:			3.13
1000-25-1411-46600	RELIANCE STANDARD LIFE INS CO	LTDB Insurance	12/19/2023	0	16.38
		Vendor Subtotal:			16.38
1000-25-1411-52720	SPRATT OIL SALES	Gallons of Gasoline	12/15/2023	0	2,016.66 00025328
1000-25-1411-52720	SPRATT OIL SALES	GALLONS GASOLINE	12/15/2023	0	1,732.50 00026114
1000-25-1411-52720	SPRATT OIL SALES	GALLONS GASOLINE	12/15/2023	0	3.15

Vendor Subtotal:					3,752.31
1000-25-1411-52730	SPRATT OIL SALES	Gallons of Diesel	12/15/2023	0	750.00 00024866
1000-25-1411-52730	SPRATT OIL SALES	Gallons of Diesel	12/15/2023	0	3.00
Vendor Subtotal:					753.00
1000-25-1411-52830	MENARDS (MUSC)	Wet/Dry Shop Vac	12/15/2023	0	99.99
Vendor Subtotal:					99.99
1000-25-1411-52890	MENARDS (MUSC)	Utility Lighter/Shovel	12/15/2023	0	47.95
Vendor Subtotal:					47.95
1000-25-1411-53110	MENARDS (MUSC)	Tubing/Sleeve	12/15/2023	0	90.80
Vendor Subtotal:					90.80
1000-25-1411-53220	ARNOLD MOTOR SUPPLY	Filters	12/15/2023	0	51.17
1000-25-1411-53220	ARNOLD MOTOR SUPPLY	Spark Plugs	12/15/2023	0	29.14
1000-25-1411-53220	ARNOLD MOTOR SUPPLY	Filter	12/15/2023	0	19.35
1000-25-1411-53220	ARNOLD MOTOR SUPPLY	Spark Plugs	12/15/2023	0	9.14
Vendor Subtotal:					108.80
1000-25-1411-53220	MTI DISTRIBUTING INC	93-1146 Bushing-Steering Upper	12/15/2023	0	20.68 00025967
1000-25-1411-53220	MTI DISTRIBUTING INC	145-2298 Fuel Guage	12/15/2023	0	49.98 00025967
1000-25-1411-53220	MTI DISTRIBUTING INC	111383 Collar	12/15/2023	0	6.41 00025967
1000-25-1411-53220	MTI DISTRIBUTING INC	3245-32 Screw-HSH	12/15/2023	0	3.67 00025967
1000-25-1411-53220	MTI DISTRIBUTING INC	21-9260 Cover-Dust	12/15/2023	0	8.00 00025967
1000-25-1411-53220	MTI DISTRIBUTING INC	125-5196 Bushing	12/15/2023	0	20.60 00025967
1000-25-1411-53220	MTI DISTRIBUTING INC	Shipping	12/15/2023	0	18.49
Vendor Subtotal:					127.83
1000-25-1411-53220	MUSCATINE LAWN & POWER	Filters	12/15/2023	0	99.98
1000-25-1411-53220	MUSCATINE LAWN & POWER	Filters	12/15/2023	0	29.94
1000-25-1411-53220	MUSCATINE LAWN & POWER	Filters	12/15/2023	0	24.95

1000-25-1411-53220	MUSCATINE LAWN & POWER	Filters	12/15/2023	0	53.20
		Vendor Subtotal:			208.07
1000-25-1411-53220	PHILLIPS BROS RENTALS INC	Spark Plugs/Filters	12/15/2023	0	27.65
		Vendor Subtotal:			27.65
1000-25-1411-53220	SINCLAIR	Axle/V Belt/Wheel	12/15/2023	0	95.20
		Vendor Subtotal:			95.20
1000-25-1411-53330	CR LANDSCAPING	Concrete	12/15/2023	0	320.00 00025611
1000-25-1411-53330	CR LANDSCAPING	Surcharge	12/15/2023	0	225.00
		Vendor Subtotal:			545.00
1000-25-1411-61660	IOWA MEMORIAL GRANITE COMPANY	November 2023	12/15/2023	0	610.00
		Vendor Subtotal:			610.00
1000-25-1411-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Greenwood	12/15/2023	0	12.60
		Vendor Subtotal:			12.60
1000-25-1411-64200	TCM BANK NA VISA	CDL Class	12/19/2023	0	1,050.00 00026079
		Vendor Subtotal:			1,050.00
1000-25-1411-65210	MUSCATINE POWER & WATER	November Phones - Greenwood	12/15/2023	0	30.69
1000-25-1411-65210	MUSCATINE POWER & WATER	November Phones - Greenwood	12/15/2023	0	33.73
		Vendor Subtotal:			64.42
1000-25-1411-65310	ALLIANT ENERGY	November Gas - Greenwood	12/15/2023	0	33.53
		Vendor Subtotal:			33.53

1000-25-1411-69900	MARY BREADY	Refund on Grave Space	12/19/2023	0	2,200.00
		Vendor Subtotal:			2,200.00
1000-25-1421-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	29.88
		Vendor Subtotal:			29.88
1000-25-1421-46600	RELIANCE STANDARD LIFE INS COLTD	Insurance	12/19/2023	0	37.60
		Vendor Subtotal:			37.60
1000-25-1421-51100	BERLINS PRO SHOP	Nameplate Holder	12/18/2023	0	40.50
		Vendor Subtotal:			40.50
1000-25-1421-51100	AMAZON.COM	Pocket Organizer	12/19/2023	0	32.78
		Vendor Subtotal:			32.78
1000-25-1423-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	30.75
		Vendor Subtotal:			30.75
1000-25-1423-46600	RELIANCE STANDARD LIFE INS COLTD	Insurance	12/19/2023	0	14.23
1000-25-1423-46600	RELIANCE STANDARD LIFE INS COLTD BW	Insurance	12/19/2023	0	76.69
		Vendor Subtotal:			90.92
1000-25-1423-52100	CR LANDSCAPING	Majestic Tupelo	12/15/2023	0	750.00 00025689
		Vendor Subtotal:			750.00
1000-25-1423-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - S Day	12/15/2023	0	112.52
		Vendor Subtotal:			112.52
1000-25-1423-52300	MICHAEL ZOLLARS	Reimb Uniforms - M Zollars	12/15/2023	0	104.31

Vendor Subtotal:					104.31
1000-25-1423-52740	MTI DISTRIBUTING INC	15.0037-1 10W-30 Engine Oil Case	12/15/2023	0	125.15 00025809
1000-25-1423-52740	MTI DISTRIBUTING INC	15.0032-05 Ventrac Hydrotorq 5 gal	12/15/2023	0	251.90 00025809
1000-25-1423-52740	MTI DISTRIBUTING INC	Shipping	12/15/2023	0	63.74
Vendor Subtotal:					440.79
1000-25-1423-52830	FASTENAL COMPANY	Bit	12/15/2023	0	38.92
Vendor Subtotal:					38.92
1000-25-1423-52890	GRAINGER DEPT 802675066	Split Rings	12/18/2023	0	13.77
1000-25-1423-52890	GRAINGER DEPT 802675066	Return	12/18/2023	0	-13.77
1000-25-1423-52890	GRAINGER DEPT 802675066	Split Rings	12/15/2023	0	13.77
Vendor Subtotal:					13.77
1000-25-1423-52890	MENARDS (MUSC)	Strut/Beam Clamp	12/15/2023	0	46.26
Vendor Subtotal:					46.26
1000-25-1423-52890	VAN METER INDUSTRIAL INC	Wiring	12/19/2023	0	17.08
1000-25-1423-52890	VAN METER INDUSTRIAL INC	Return	12/19/2023	0	-17.08
Vendor Subtotal:					0.00
1000-25-1423-53110	PLUMB SUPPLY COMPANY	Gas Valve	12/15/2023	0	95.69
Vendor Subtotal:					95.69
1000-25-1423-53120	MENARDS (MUSC)	Wire	12/15/2023	0	91.30
1000-25-1423-53120	MENARDS (MUSC)	Connector/Coupler/Conduit	12/15/2023	0	95.41
Vendor Subtotal:					186.71
1000-25-1423-53120	CED OF THE QUAD CITIES	Sterberg Lighting Bulb	12/15/2023	0	630.00 00025634
1000-25-1423-53120	CED OF THE QUAD CITIES	Shipping	12/15/2023	0	30.00 00025634

		Vendor Subtotal:			660.00
1000-25-1423-53220	ARNOLD MOTOR SUPPLY	Filter	12/15/2023	0	6.64
1000-25-1423-53220	ARNOLD MOTOR SUPPLY	Fuse	12/18/2023	0	5.80
		Vendor Subtotal:			12.44
1000-25-1423-53220	MENARDS (MUSC)	Tubing/Elbow Insert/Clamp	12/15/2023	0	25.70
		Vendor Subtotal:			25.70
1000-25-1423-53220	MTI DISTRIBUTING INC	21.0124 Hyd. 10 Filter	12/15/2023	0	36.50 00026030
1000-25-1423-53220	MTI DISTRIBUTING INC	13.0060 Primary Air Filter	12/15/2023	0	76.96 00026030
1000-25-1423-53220	MTI DISTRIBUTING INC	13.0267 Engine Oil Filter	12/15/2023	0	36.72 00026030
1000-25-1423-53220	MTI DISTRIBUTING INC	21.0122 Hyd. 25 Filter	12/15/2023	0	81.52 00026030
1000-25-1423-53220	MTI DISTRIBUTING INC	13.0061 Safety Air Filter	12/15/2023	0	73.96 00026030
1000-25-1423-53220	MTI DISTRIBUTING INC	Shipping	12/15/2023	0	21.00
		Vendor Subtotal:			326.66
1000-25-1423-53220	MUSCATINE LAWN & POWER	Filters	12/15/2023	0	48.37
1000-25-1423-53220	MUSCATINE LAWN & POWER	Filters for 72" Hustler and 96" Toro	12/15/2023	0	309.29 00026266
		Vendor Subtotal:			357.66
1000-25-1423-53220	NAPA OF MUSCATINE	Filters	12/15/2023	0	11.96
1000-25-1423-53220	NAPA OF MUSCATINE	Filters	12/15/2023	0	85.10
		Vendor Subtotal:			97.06
1000-25-1423-53220	MORNING SUN FARM IMPLEMENT,	Counter	12/15/2023	0	48.83
		Vendor Subtotal:			48.83
1000-25-1423-61550	GENESIS HEALTH SYSTEM-OCC HL	Pre-Employ Drug - C Salek	12/15/2023	0	32.00
		Vendor Subtotal:			32.00

1000-25-1423-61550	ACCOUNT MANAGEMENT SOLUTIONS	Post Accident Drug Screen - D Cardoza	12/15/2023	0	32.00
		Vendor Subtotal:			32.00
1000-25-1423-62120	FREERS & SONS TREE SERVICE	Drop Ash Tree by Weed Park Shop	12/15/2023	0	75.00 00026075
1000-25-1423-62120	FREERS & SONS TREE SERVICE	Drop Oak Tree by Weed Park Shop	12/15/2023	0	275.00 00026075
		Vendor Subtotal:			350.00
1000-25-1423-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Weed Park	12/15/2023	0	9.10
1000-25-1423-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Weed Park	12/15/2023	0	9.10
1000-25-1423-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Weed Park	12/15/2023	0	9.10
1000-25-1423-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Weed Park	12/15/2023	0	9.10
		Vendor Subtotal:			36.40
1000-25-1423-62260	PS3 Enterprises Inc.	Temp Sanitation	12/15/2023	0	95.00
1000-25-1423-62260	PS3 Enterprises Inc.	Temp Sanitation	12/15/2023	0	95.00
		Vendor Subtotal:			190.00
1000-25-1423-64200	TCM BANK NA VISA	IA Dept of Ag - Registrations	12/19/2023	0	15.00
		Vendor Subtotal:			15.00
1000-25-1423-65210	MUSCATINE POWER & WATER	November Phones - Weed Park	12/15/2023	0	71.27
		Vendor Subtotal:			71.27
1000-25-1423-65275	VERIZON WIRELESS	November I-Pads	12/15/2023	0	40.01
		Vendor Subtotal:			40.01
1000-25-1423-65310	ALLIANT ENERGY	November Gas - Pearl City	12/15/2023	0	407.55
1000-25-1423-65310	ALLIANT ENERGY	November Gas - Harbor	12/15/2023	0	170.48
1000-25-1423-65310	ALLIANT ENERGY	November Gas - Weed Park	12/15/2023	0	342.46
		Vendor Subtotal:			920.49

1000-25-1423-65320	MUSCATINE POWER & WATER	October Electric - Musser	12/15/2023	0	35.94
1000-25-1423-65320	MUSCATINE POWER & WATER	October Electric - River Center	12/15/2023	0	129.91
1000-25-1423-65320	MUSCATINE POWER & WATER	October Electric - Maint Shed	12/15/2023	0	324.20
1000-25-1423-65320	MUSCATINE POWER & WATER	October Electric - Commission	12/15/2023	0	17.97
1000-25-1423-65320	MUSCATINE POWER & WATER	October Electric - Levee	12/15/2023	0	35.94
Vendor Subtotal:					543.96
1000-25-1423-65410	MUSCATINE POWER & WATER	October Water - River Center	12/15/2023	0	34.87
1000-25-1423-65410	MUSCATINE POWER & WATER	October Water - Maint Shed	12/15/2023	0	24.64
Vendor Subtotal:					59.51
1000-25-1423-67130	PEARL CITY MAINTENANCE LLC	New Electrical Line to Cabin	12/15/2023	0	3,800.00 00025765
Vendor Subtotal:					3,800.00
1000-25-1423-67150	EMAG MUSCATINE CBG LLC	Spord Lamp	12/15/2023	0	65.83
Vendor Subtotal:					65.83
1000-25-1423-67200	NU-TREND ACCESSIBILITY SYSTEM	Labor and Parts	12/15/2023	0	395.00 00025783
1000-25-1423-67200	NU-TREND ACCESSIBILITY SYSTEM	Service Call	12/15/2023	0	180.00 00025783
Vendor Subtotal:					575.00
1000-25-1424-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	8.32
Vendor Subtotal:					8.32
1000-25-1424-46600	RELIANCE STANDARD LIFE INS CO	LD Insurance	12/19/2023	0	7.75
1000-25-1424-46600	RELIANCE STANDARD LIFE INS CO	LD BW Insurance	12/19/2023	0	8.19
Vendor Subtotal:					15.94
1000-25-1424-52810	TCM BANK NA VISA	Epic Sports - Supplies	12/19/2023	0	96.06
1000-25-1424-52810	TCM BANK NA VISA	Epic Sports - Supplies	12/19/2023	0	-5.60
Vendor Subtotal:					90.46

1000-25-1424-53110	TCM BANK NA VISA	Farm & Fleet - Supplies	12/19/2023	0	30.97
		Vendor Subtotal:			30.97
1000-25-1424-53130	SITEONE LANDSCAPE SUPPLY	ONE INCH QUICK COUPLER VALVE	12/15/2023	0	145.28 00026049
1000-25-1424-53130	SITEONE LANDSCAPE SUPPLY	2 INCH GATE VALVE 514T08	12/15/2023	0	248.75 00026049
		Vendor Subtotal:			394.03
1000-25-1424-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Soccer	12/18/2023	0	21.95
		Vendor Subtotal:			21.95
1000-25-1424-65210	CENTURYLINK	December Phones - Kent Stein	12/18/2023	0	66.54
		Vendor Subtotal:			66.54
1000-25-1424-67130	RJ'S SERVICES	Troubleshoot Tractor 3720	12/18/2023	0	450.00 00025612
1000-25-1424-67130	RJ'S SERVICES	Troubleshoot Tractor 3720	12/18/2023	0	18.14
		Vendor Subtotal:			468.14
1000-25-1424-67140	A-1 QUALITY TIRE & CAR CARE	MOUNT	12/18/2023	0	25.00 00026146
1000-25-1424-67140	A-1 QUALITY TIRE & CAR CARE	MOUNT	12/18/2023	0	57.00
1000-25-1424-67140	A-1 QUALITY TIRE & CAR CARE	TIRES - 20X12 - 10 (CARLISLE TURF	12/18/2023	0	170.00 00026146
1000-25-1424-67140	A-1 QUALITY TIRE & CAR CARE	Credit	12/18/2023	0	-50.00
		Vendor Subtotal:			202.00
1000-25-1426-67130	SINCLAIR	Clutch Work	12/18/2023	0	1,214.02
		Vendor Subtotal:			1,214.02
1000-25-1427-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	8.32
		Vendor Subtotal:			8.32
1000-25-1427-46600	RELIANCE STANDARD LIFE INS CO	LD Insurance	12/19/2023	0	7.75

1000-25-1427-46600	RELIANCE STANDARD LIFE INS COLTD BW Insurance		12/19/2023	0	8.19
	Vendor Subtotal:				15.94
1000-25-1427-53130	GRAINGER DEPT 802675066	Ball Valve	12/18/2023	0	81.26
	Vendor Subtotal:				81.26
1000-25-1427-53130	MENARDS (MUSC)	Galvanized Fittings/Pipe for Wash Bay A	12/18/2023	0	101.21 00026308
1000-25-1427-53130	MENARDS (MUSC)	Cement/Primer/Filter	12/18/2023	0	95.27
1000-25-1427-53130	MENARDS (MUSC)	Return	12/18/2023	0	-38.97
	Vendor Subtotal:				157.51
1000-25-1427-53150	AMAZON.COM	Heavy Duty Drawer Slides	12/18/2023	0	43.90
	Vendor Subtotal:				43.90
1000-25-1427-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Soccer	12/18/2023	0	22.94
1000-25-1427-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Soccer	12/18/2023	0	22.94
1000-25-1427-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Soccer	12/18/2023	0	22.94
	Vendor Subtotal:				68.82
1000-25-1427-62530	MIDWEST TURF SUPPORT	SOIL TESTING - 6 FIELDS	12/15/2023	0	300.00 00026090
	Vendor Subtotal:				300.00
1000-25-1427-63300	PS3 Enterprises Inc.	Temp Sanitation	12/18/2023	0	67.86
	Vendor Subtotal:				67.86
1000-25-1427-64200	TCM BANK NA VISA	IA Dept of Ag - Registrations	12/19/2023	0	30.00
	Vendor Subtotal:				30.00
1000-25-1427-65210	MUSCATINE POWER & WATER	November Phones- Soccer	12/18/2023	0	61.43
1000-25-1427-65210	MUSCATINE POWER & WATER	November Phones- Soccer	12/18/2023	0	3.19

		Vendor Subtotal:			64.62
1000-25-1427-65210	VERIZON WIRELESS	Sept Cell Phones	12/15/2023	0	40.01
1000-25-1427-65210	VERIZON WIRELESS	November Cell Phones	12/18/2023	0	40.01
		Vendor Subtotal:			80.02
1000-25-1427-69900	TCM BANK NA VISA	Facebook - Advertising	12/19/2023	0	9.06
		Vendor Subtotal:			9.06
1000-25-1431-52600	HY-VEE, INC.	Cookies	12/15/2023	0	59.90
		Vendor Subtotal:			59.90
1000-25-1431-52810	BERLINS PRO SHOP	Addtl Turkey Trot T-Shirts	12/18/2023	0	84.75
		Vendor Subtotal:			84.75
1000-25-1431-52810	TCM BANK NA VISA	Wal-Mart - Supplies	12/19/2023	0	23.37
		Vendor Subtotal:			23.37
1000-25-1432-53130	MELLEN & ASSOCIATES INC	B0110-82 Marathon Bearing	12/15/2023	0	595.00 00025930
1000-25-1432-53130	MELLEN & ASSOCIATES INC	Shipping	12/15/2023	0	35.90 00025930
		Vendor Subtotal:			630.90
1000-30-1511-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	72.88
		Vendor Subtotal:			72.88
1000-30-1511-46600	RELIANCE STANDARD LIFE INS CO	LT D Insurance	12/19/2023	0	104.97
		Vendor Subtotal:			104.97
1000-30-1511-52600	TCM BANK NA VISA	Coffee Belt - Food	12/19/2023	0	62.50

Vendor Subtotal:					62.50
1000-30-1511-52890	AMAZON.COM	Rotary Paper Trimmer	12/15/2023	0	42.17
1000-30-1511-52890	AMAZON.COM	Sign Holder	12/15/2023	0	51.70
Vendor Subtotal:					93.87
1000-30-1511-52890	TCM BANK NA VISA	Demco - Book Labels	12/19/2023	0	98.73
Vendor Subtotal:					98.73
1000-30-1511-61340	TCM BANK NA VISA	Big Imprint - Monthly Fee	12/19/2023	0	116.00
1000-30-1511-61340	TCM BANK NA VISA	Teamsoftware - Annual Renewal	12/19/2023	0	125.00
1000-30-1511-61340	TCM BANK NA VISA	Zoom - Monthly Fee	12/19/2023	0	55.99
1000-30-1511-61340	TCM BANK NA VISA	Mailchimp - E Newsletter	12/19/2023	0	100.00
1000-30-1511-61340	TCM BANK NA VISA	Adobe - Return	12/19/2023	0	-3.00
1000-30-1511-61340	TCM BANK NA VISA	Adobe - Photoshop Elements	12/19/2023	0	95.39
1000-30-1511-61340	TCM BANK NA VISA	Adobe - Creative Cloud	12/19/2023	0	52.99
Vendor Subtotal:					542.37
1000-30-1511-61550	GENESIS HEALTH SYSTEM-OCC HI Pre-Employ Drug - R Scholze		12/15/2023	0	32.00
Vendor Subtotal:					32.00
1000-30-1511-61660	UNIQUE MANAGEMENT SERVICES.Collection Agency Fee		12/15/2023	0	582.50
Vendor Subtotal:					582.50
1000-30-1511-62370	SIGN PRO	Directional Map for Each Floor 24"X36"	12/15/2023	0	282.52 00026277
1000-30-1511-62370	SIGN PRO	Directional Map All 4 Floors on One Map	12/15/2023	0	163.50 00026277
Vendor Subtotal:					446.02
1000-30-1511-62460	AMAZON.COM	Paper Roll/Kraft Paper	12/15/2023	0	25.18
1000-30-1511-62460	AMAZON.COM	Paint Pens/Wooded Beads	12/15/2023	0	24.18
Vendor Subtotal:					49.36

1000-30-1511-62460	TCM BANK NA VISA	Temu - Refund	12/19/2023	0	-27.60
1000-30-1511-62460	TCM BANK NA VISA	Hy-Vee - Sparkplugs	12/19/2023	0	26.52
1000-30-1511-62460	TCM BANK NA VISA	Dollar Tree - Sparkplugs	12/19/2023	0	17.50
1000-30-1511-62460	TCM BANK NA VISA	Wal-Mart - Sparkplugs	12/19/2023	0	20.86
1000-30-1511-62460	TCM BANK NA VISA	Hy-Vee - Sparkplugs	12/19/2023	0	19.25
1000-30-1511-62460	TCM BANK NA VISA	Temu - Mother/Daughter Bookclub	12/19/2023	0	27.60
		Vendor Subtotal:			84.13
1000-30-1511-64500	FRAN DONELSON	Reimb Mileage 10/25/23 - 11/28/23	12/15/2023	0	36.58
		Vendor Subtotal:			36.58
1000-30-1511-69400	SECRETARY OF STATE	Notary Application - R Scholze	12/15/2023	0	30.00
		Vendor Subtotal:			30.00
1000-30-1511-74500	LIBRARY SYSTEMS & SERVICES	Books/Materials	12/15/2023	0	7,078.35
		Vendor Subtotal:			7,078.35
1000-30-1511-74500	TCM BANK NA VISA	Wall Street Journal - Newspaper	12/19/2023	0	60.49
		Vendor Subtotal:			60.49
1000-35-1521-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	41.51
		Vendor Subtotal:			41.51
1000-35-1521-46600	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	59.67
		Vendor Subtotal:			59.67
1000-35-1521-51100	VIRGINIA COOPER	Reimb Paper Crafts	12/18/2023	0	10.07
		Vendor Subtotal:			10.07
1000-35-1521-51100	AMAZON.COM	Address Labels	12/18/2023	0	26.72

			Vendor Subtotal:		26.72
1000-35-1521-52600	MENARDS (MUSC)	Water	12/18/2023	0	34.80
			Vendor Subtotal:		34.80
1000-35-1521-52820	JULIE LEAR	Reimb Class Supplies	12/18/2023	0	46.56
1000-35-1521-52820	JULIE LEAR	Reimb Class Supplies	12/18/2023	0	48.72
1000-35-1521-52820	JULIE LEAR	Reimb Class Supplies	12/18/2023	0	84.12
			Vendor Subtotal:		179.40
1000-35-1521-52820	AMAZON.COM	Bucket/Shovel Set	12/18/2023	0	14.74
1000-35-1521-52820	AMAZON.COM	Decorating Star/Precision Knife	12/18/2023	0	94.19
			Vendor Subtotal:		108.93
1000-35-1521-52820	TCM BANK NA VISA	Farm & Fleet - Candy for Gingerbread	12/19/2023	0	79.74
1000-35-1521-52820	TCM BANK NA VISA	Wal-Mart - Candy for Gingerbread	12/19/2023	0	68.52
			Vendor Subtotal:		148.26
1000-35-1521-52890	MENARDS (MUSC)	Dowel/Screw/Tote	12/18/2023	0	12.85
1000-35-1521-52890	MENARDS (MUSC)	Gutter Scoop	12/18/2023	0	2.99
			Vendor Subtotal:		15.84
1000-35-1521-52890	AMAZON.COM	Index Card Cabinet	12/18/2023	0	69.99
			Vendor Subtotal:		69.99
1000-35-1521-61640	VADA BAKER	Teaching Fee Class ID 7161	12/18/2023	0	75.00
			Vendor Subtotal:		75.00
1000-35-1521-61640	JULIE LEAR	Teaching Fee Class ID 7166	12/18/2023	0	50.00
1000-35-1521-61640	JULIE LEAR	Teaching Fee Class ID 7170	12/18/2023	0	125.00
1000-35-1521-61640	JULIE LEAR	Teaching Fee Class ID 7171	12/18/2023	0	125.00

		Vendor Subtotal:			300.00
1000-35-1521-61640	HEATHER MICHELE SEIBEL	Teaching Fee Class ID 7164	12/18/2023	0	75.00
		Vendor Subtotal:			75.00
1000-35-1521-61660	CHARLES A POTTER	Piano Tunning	12/18/2023	0	52.50
		Vendor Subtotal:			52.50
1000-35-1521-64500	VIRGINIA COOPER	Reimb Mileage10/30 - 11/9	12/18/2023	0	5.60
		Vendor Subtotal:			5.60
1000-35-1521-64500	STEVEN HAMMANN	Reimb Mileage 11/21/22 - 11/28/23	12/18/2023	0	13.44
		Vendor Subtotal:			13.44
1000-35-1521-65210	MUSCATINE POWER & WATER	November Phones - Art Center	12/19/2023	0	166.99
1000-35-1521-65210	MUSCATINE POWER & WATER	November Phones- Art Center	12/18/2023	0	166.94
		Vendor Subtotal:			333.93
1000-35-1521-65240	MUSCATINE POWER & WATER	November Internet - Art Center	12/19/2023	0	82.97
1000-35-1521-65240	MUSCATINE POWER & WATER	November Electric - Art Center	12/18/2023	0	82.97
		Vendor Subtotal:			165.94
1000-35-1521-69400	ROTARY CLUB OF MUSCATINE	Dues - M Alexander	12/18/2023	0	133.00
		Vendor Subtotal:			133.00
1000-35-1521-69400	EAPGS Membership Renewals	EAPGS Membership #1730	12/18/2023	0	35.00
		Vendor Subtotal:			35.00
1000-35-1521-69400	TCM BANK NA VISA	Iowa Museum Assoc - Renewal	12/19/2023	0	150.00

			Vendor Subtotal:		150.00
1000-35-1521-69860	MUSCATINE COUNTY TREASURER	Property Tax - 1410 Mulberry	12/18/2023	0	6,427.00
			Vendor Subtotal:		6,427.00
1000-40-1151-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	22.71
			Vendor Subtotal:		22.71
1000-40-1151-46600	RELIANCE STANDARD LIFE INS CO	LTB Insurance	12/19/2023	0	38.18
1000-40-1151-46600	RELIANCE STANDARD LIFE INS CO	LTB Insurance	12/19/2023	0	17.13
			Vendor Subtotal:		55.31
1000-40-1151-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - M Jacobs	12/15/2023	0	128.72
			Vendor Subtotal:		128.72
1000-40-1151-52300	TCM BANK NA VISA	Carhartt - XL Thinsulate Active Black (N	12/19/2023	0	119.99 00025987
1000-40-1151-52300	TCM BANK NA VISA	Carhartt - LS Loose Fit Firm Duck Insula	12/19/2023	0	139.99 00025987
			Vendor Subtotal:		259.98
1000-40-1151-52400	HOME DEPOT PRO INSTITUTIONAL	Stripping Pad	12/18/2023	0	12.90
1000-40-1151-52400	HOME DEPOT PRO INSTITUTIONAL	Item #RENO 2825-MS Renown 32 oz M	12/18/2023	0	953.40 00026089
			Vendor Subtotal:		966.30
1000-40-1151-52400	MENARDS (MUSC)	Scraper/Reach Tool	12/18/2023	0	65.94
1000-40-1151-52400	MENARDS (MUSC)	Laundry Soap	12/18/2023	0	9.96
1000-40-1151-52400	MENARDS (MUSC)	Wipes/Pine Cleaner	12/18/2023	0	62.13
1000-40-1151-52400	MENARDS (MUSC)	Lime-A-Way/Mr Clean	12/18/2023	0	22.28
			Vendor Subtotal:		160.31
1000-40-1151-52740	ARNOLD MOTOR SUPPLY	Filter/Oil	12/18/2023	0	28.50

			Vendor Subtotal:		28.50
1000-40-1151-52740	MUSCATINE LAWN & POWER	Oil/Filter	12/18/2023	0	32.95
			Vendor Subtotal:		32.95
1000-40-1151-52890	GRAINGER DEPT 802675066	Battery	12/18/2023	0	96.81
			Vendor Subtotal:		96.81
1000-40-1151-52890	MENARDS (MUSC)	Drywall Knife	12/18/2023	0	6.94
1000-40-1151-52890	MENARDS (MUSC)	Foundation Coating/Brush	12/18/2023	0	70.98
1000-40-1151-52890	MENARDS (MUSC)	Bolt Snap	12/18/2023	0	35.25
1000-40-1151-52890	MENARDS (MUSC)	Light Covers/Screws	12/18/2023	0	17.18
1000-40-1151-52890	MENARDS (MUSC)	Return	12/18/2023	0	-11.96
			Vendor Subtotal:		118.39
1000-40-1151-52890	TCM BANK NA VISA	Connecting Links	12/19/2023	0	3.99 00025987
			Vendor Subtotal:		3.99
1000-40-1151-53120	MENARDS (MUSC)	Bulbs	12/18/2023	0	14.99
			Vendor Subtotal:		14.99
1000-40-1151-53120	VAN METER INDUSTRIAL INC	Keystone Tech	12/18/2023	0	72.02
1000-40-1151-53120	VAN METER INDUSTRIAL INC	Bulbs	12/18/2023	0	57.41
1000-40-1151-53120	VAN METER INDUSTRIAL INC	Bulbs	12/18/2023	0	64.09
1000-40-1151-53120	VAN METER INDUSTRIAL INC	Bulbs	12/18/2023	0	87.95
1000-40-1151-53120	VAN METER INDUSTRIAL INC	Lights	12/18/2023	0	45.56
1000-40-1151-53120	VAN METER INDUSTRIAL INC	LED Fixtures	12/19/2023	0	41.55
1000-40-1151-53120	VAN METER INDUSTRIAL INC	LED Pole Light for the Brine Building at	12/18/2023	0	190.21 00026112
			Vendor Subtotal:		558.79
1000-40-1151-53130	GRAINGER DEPT 802675066	Gasket	12/18/2023	0	10.94

			Vendor Subtotal:		10.94
1000-40-1151-53130	MENARDS (MUSC)	Water Filters	12/18/2023	0	19.78
1000-40-1151-53130	MENARDS (MUSC)	Ball Valve/Pressure Gauge	12/18/2023	0	48.36
			Vendor Subtotal:		68.14
1000-40-1151-61550	TSS INCORPORATED	Follow Up - M Jacobs	12/15/2023	0	132.50
			Vendor Subtotal:		132.50
1000-40-1151-65210	MUSCATINE POWER & WATER	November Phones - PW	12/18/2023	0	43.59
			Vendor Subtotal:		43.59
1000-40-1151-65310	ALLIANT ENERGY	November Gas - Library	12/18/2023	0	210.15
1000-40-1151-65310	ALLIANT ENERGY	November Gas - S Fire	12/18/2023	0	266.90
1000-40-1151-65310	ALLIANT ENERGY	November Gas - Art Center	12/18/2023	0	85.32
			Vendor Subtotal:		562.37
1000-40-1151-67330	STATE CHEMICAL	Q4160 HVAC Water System Chemical T	12/18/2023	0	3,699.52 00026052
			Vendor Subtotal:		3,699.52
1000-40-1151-67330	SCHUMACHER ELEVATOR COMPANY	Maintenance	12/18/2023	0	2,703.75
			Vendor Subtotal:		2,703.75
1000-40-1611-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	32.69
			Vendor Subtotal:		32.69
1000-40-1611-46600	RELIANCE STANDARD LIFE INS CO	TD Insurance	12/19/2023	0	45.65
			Vendor Subtotal:		45.65

1000-40-1611-52300	TCM BANK NA VISA	Theisens - Bibs Whitlow	12/19/2023	0	119.99
1000-40-1611-52300	TCM BANK NA VISA	Carhartt Duck Insulated Bib - Jeremy Ho	12/19/2023	0	139.99 00025968
Vendor Subtotal:					259.98
1000-40-1611-64120	TCM BANK NA VISA	Quility Inn - Lodging Whitlow	12/19/2023	0	96.83
1000-40-1611-64120	TCM BANK NA VISA	Quility Inn - Lodging Hopkins	12/19/2023	0	96.83
1000-40-1611-64120	TCM BANK NA VISA	County Inn Suites - Lodging Hopkins	12/19/2023	0	109.88
1000-40-1611-64120	TCM BANK NA VISA	County Inn Suites - Lodging Whitlow	12/19/2023	0	109.88
Vendor Subtotal:					413.42
1000-40-1611-64200	TCM BANK NA VISA	ISU - Concrete Conference	12/19/2023	0	350.00
Vendor Subtotal:					350.00
1000-40-1611-64400	TCM BANK NA VISA	Pizza Ranch - Utility Lunch	12/19/2023	0	16.95
1000-40-1611-64400	TCM BANK NA VISA	Pizza Ranch - Utility Lunch	12/19/2023	0	16.95
1000-40-1611-64400	TCM BANK NA VISA	Wallaby's - Meal Whitlow	12/19/2023	0	24.00
1000-40-1611-64400	TCM BANK NA VISA	Wallaby's - Meal Hopkins	12/19/2023	0	24.00
1000-40-1611-64400	TCM BANK NA VISA	El Azteca - Meal Hopkins	12/19/2023	0	22.97
1000-40-1611-64400	TCM BANK NA VISA	El Azteca - Meal Whitlow	12/19/2023	0	21.39
Vendor Subtotal:					126.26
1000-40-1611-65260	US CELLULAR	December Cell Phones	12/15/2023	0	150.06
Vendor Subtotal:					150.06
1000-40-1611-65275	VERIZON WIRELESS	November I-Pads	12/15/2023	0	52.89
Vendor Subtotal:					52.89
1000-40-1621-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	51.03
Vendor Subtotal:					51.03
1000-40-1621-46600	RELIANCE STANDARD LIFE INS CO	LTDC Insurance	12/19/2023	0	20.27
1000-40-1621-46600	RELIANCE STANDARD LIFE INS CO	LTDC BW Insurance	12/19/2023	0	159.47

		Vendor Subtotal:			179.74
1000-40-1621-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - A Kral	12/15/2023	0	51.25
		Vendor Subtotal:			51.25
1000-40-1621-52300	TCM BANK NA VISA	Carhartt L Bartlett Hooded Jacket - Joel M	12/19/2023	0	139.99 00025970
1000-40-1621-52300	TCM BANK NA VISA	Carhartt 3X Super Duck Frost Bib Black	12/19/2023	0	114.99 00025970
1000-40-1621-52300	TCM BANK NA VISA	Carhartt 3X Thinsulate Active Jacket - Jo	12/19/2023	0	129.99 00025970
1000-40-1621-52300	TCM BANK NA VISA	Carhartt XLS Loose Fit Firm Duck Insula	12/19/2023	0	139.99 00025970
1000-40-1621-52300	TCM BANK NA VISA	Carhartt XL Bartlett Hooded Jacket - Kol	12/19/2023	0	139.99 00025970
1000-40-1621-52300	TCM BANK NA VISA	Carhartt LS Loose Fit Firm Duck Insulate	12/19/2023	0	139.99 00025970
1000-40-1621-52300	TCM BANK NA VISA	LT - Carhartt J140 Firm Duck Insulated J	12/19/2023	0	119.99 00025993
		Vendor Subtotal:			924.93
1000-40-1621-52830	MENARDS (MUSC)	Spade	12/18/2023	0	39.98
1000-40-1621-52830	MENARDS (MUSC)	Transport Chain	12/18/2023	0	71.99
		Vendor Subtotal:			111.97
1000-40-1621-53400	TCM BANK NA VISA	75 gallon Transfer/Toolbox - Model #292	12/19/2023	0	1,299.99 00025897
		Vendor Subtotal:			1,299.99
1000-40-1621-62260	PS3 Enterprises Inc.	Temp Sanitation	12/18/2023	0	95.00
		Vendor Subtotal:			95.00
1000-40-1621-64400	TCM BANK NA VISA	Pizza Ranch - Utility Lunch	12/19/2023	0	16.95
		Vendor Subtotal:			16.95
1000-40-1621-65260	US CELLULAR	December Cell Phones	12/15/2023	0	148.98
		Vendor Subtotal:			148.98
1000-40-1621-65275	VERIZON WIRELESS	November I-Pads	12/15/2023	0	120.11

Vendor Subtotal:					120.11
1000-40-1621-65275	VERIZON	November GPS	12/18/2023	0	191.95
1000-40-1621-65275	VERIZON	November GPS	12/18/2023	0	34.90
Vendor Subtotal:					226.85
1000-40-1621-65310	ALLIANT ENERGY	November Gas - Lower Lot	12/18/2023	0	105.17
1000-40-1621-65310	ALLIANT ENERGY	November Gas - PW	12/18/2023	0	259.13
1000-40-1621-65310	ALLIANT ENERGY	November Gas - Morgan	12/18/2023	0	387.16
1000-40-1621-65310	ALLIANT ENERGY	November Gas - DOT Building	12/18/2023	0	401.68
1000-40-1621-65310	ALLIANT ENERGY	November Gas - PW	12/18/2023	0	295.30
1000-40-1621-65310	ALLIANT ENERGY	November Gas - PW	12/18/2023	0	199.19
Vendor Subtotal:					1,647.63
1000-40-1621-67400	FLOOD DEFENSE GROUP, LLC	Muscle Wall Corner (4')	12/18/2023	0	499.00 00025719
1000-40-1621-67400	FLOOD DEFENSE GROUP, LLC	Reinforced Poly Plastic 20" x 100' Roll	12/18/2023	0	1,582.00 00025719
1000-40-1621-67400	FLOOD DEFENSE GROUP, LLC	4' Muscle Wall Liner Clip	12/18/2023	0	2,360.00 00025719
1000-40-1621-67400	FLOOD DEFENSE GROUP, LLC	Used Muscle Wall 4' tall x 6' Long	12/18/2023	0	49,666.50 00025719
1000-40-1621-67400	FLOOD DEFENSE GROUP, LLC	Shipping	12/18/2023	0	5,285.28
Vendor Subtotal:					59,392.78
1000-40-1622-52830	TCM BANK NA VISA	Farm & Fleet - Valve	12/19/2023	0	48.99
Vendor Subtotal:					48.99
1000-40-1622-62470	JON BRAUNS	Central Business District Snow Removal	12/18/2023	0	300.00 00025822
Vendor Subtotal:					300.00
1000-40-1623-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	5.94
Vendor Subtotal:					5.94
1000-40-1623-46600	RELIANCE STANDARD LIFE INS CO	LTB BW Insurance	12/19/2023	0	29.81

			Vendor Subtotal:		29.81
1000-40-1623-62410	TEMP ASSOCIATES	Temp Employee Week Ending 12/3/23	12/18/2023	0	1,732.28
			Vendor Subtotal:		1,732.28
1000-40-1624-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	3.13
			Vendor Subtotal:		3.13
1000-40-1624-46600	RELIANCE STANDARD LIFE INS CO	LTDBW Insurance	12/19/2023	0	16.38
			Vendor Subtotal:		16.38
1000-40-1624-52830	PHILLIPS BROS RENTALS INC	Pole Saw	12/18/2023	0	120.35
			Vendor Subtotal:		120.35
1000-40-1624-52860	MENARDS (MUSC)	Sign	12/18/2023	0	2.48
			Vendor Subtotal:		2.48
1000-40-1624-52860	TCM BANK NA VISA	O'Reilly - Tailpipe	12/19/2023	0	11.46
1000-40-1624-52860	TCM BANK NA VISA	Auto Zone - Tailpipe	12/19/2023	0	11.99
			Vendor Subtotal:		23.45
1000-40-1624-52890	MENARDS (MUSC)	Lumber	12/18/2023	0	11.88
			Vendor Subtotal:		11.88
1000-40-1624-53330	MENARDS (MUSC)	Concrete	12/18/2023	0	11.91
			Vendor Subtotal:		11.91
1000-40-1624-65320	EASTERN IOWA LIGHT & POWER C	November Power - Hwy 61 & University	12/18/2023	0	136.39
1000-40-1624-65320	EASTERN IOWA LIGHT & POWER C	November Power - Hwy 61 & Mulberry	12/18/2023	0	144.47

1000-40-1624-65320	EASTERN IOWA LIGHT & POWER C	November Power - Hwy 38 & Bidwell	12/18/2023	0	55.48
		Vendor Subtotal:			336.34
1000-40-1641-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	27.93
		Vendor Subtotal:			27.93
1000-40-1641-46600	RELIANCE STANDARD LIFE INS CO	LTLD Insurance	12/19/2023	0	33.69
		Vendor Subtotal:			33.69
1000-40-1641-51100	AMAZON.COM	3 Hole Punch	12/15/2023	0	31.99
		Vendor Subtotal:			31.99
1000-40-1641-62370	GORDON FLESCH COMPANY	Copies	12/18/2023	0	75.58
1000-40-1641-62370	GORDON FLESCH COMPANY	Copier	12/18/2023	0	58.00
1000-40-1641-62370	GORDON FLESCH COMPANY	Copier	12/18/2023	0	55.71
		Vendor Subtotal:			189.29
1000-40-1641-64400	TCM BANK NA VISA	Pizza Ranch - Utility Lunch	12/19/2023	0	16.95
		Vendor Subtotal:			16.95
1000-40-1641-65210	MUSCATINE POWER & WATER	November Phones - PW	12/18/2023	0	22.46
		Vendor Subtotal:			22.46
		Subtotal for FUND: 1000			229,152.95
3981-30-3983-61340	TCM BANK NA VISA	Boxcast - Monthly Subscription	12/19/2023	0	219.00
3981-30-3983-61340	TCM BANK NA VISA	Apple - I Cloud Storage	12/19/2023	0	2.99
3981-30-3983-61340	TCM BANK NA VISA	Boxcast - Archived Storage	12/19/2023	0	2.34
		Vendor Subtotal:			224.33

				Subtotal for FUND: 3981	224.33
3991-35-3991-52850	COMMUNITY FOUNDATION	20 Susie Clark Books	12/19/2023	0	264.14 00026313
		Vendor Subtotal:			264.14
				Subtotal for FUND: 3991	264.14
4187-40-4187-61420	VEENSTRA & KIMM INC	Lakepark Bridge Deck Repairs	12/18/2023	0	8,662.50
		Vendor Subtotal:			8,662.50
				Subtotal for FUND: 4187	8,662.50
4195-40-4197-61420	BOLTON & MENK INC	Grandview Sidewalks from Houser to He	12/19/2023	0	2,600.00
		Vendor Subtotal:			2,600.00
				Subtotal for FUND: 4195	2,600.00
4205-50-4205-73900	GENERAL CONSTRUCTORS INC OF UV	System Pay App #1	12/18/2023	0	94,287.50
		Vendor Subtotal:			94,287.50
				Subtotal for FUND: 4205	94,287.50
4276-40-4276-61430	STEVE DALBEY	Inspection Services 11/27/23 - 12/7/23	12/18/2023	0	1,179.53
		Vendor Subtotal:			1,179.53
4276-40-4276-64400	TCM BANK NA VISA	Pizza Ranch - Utility Lunch	12/19/2023	0	16.95
4276-40-4276-64400	TCM BANK NA VISA	Pizza Ranch - Utility Lunch	12/19/2023	0	16.97
		Vendor Subtotal:			33.92
4276-40-4276-65310	ALLIANT ENERGY	November Gas - Juniper	12/15/2023	0	135.26

		Vendor Subtotal:			135.26
4276-40-4276-73100	MUSCATINE POWER & WATER	Relocate/Install Lift Pole	12/19/2023	0	2,230.06
		Vendor Subtotal:			2,230.06
4276-40-4276-73100	HAGERTY EARTHWORKS	West Hill 5A Pay App #43	12/18/2023	0	6,377.45
4276-40-4276-73100	HAGERTY EARTHWORKS	West Hill 5B Pay App #43	12/18/2023	0	8,664.91
		Vendor Subtotal:			15,042.36
4276-40-4276-73100	KE FLATWORK INC	West Hill 6a/b Pay App #11	12/18/2023	0	170,002.69
		Vendor Subtotal:			170,002.69
		Subtotal for FUND: 4276			188,623.82
4488-25-4488-61420	WATERSMITH ENGINEERING	Soccer Irrigation System	12/19/2023	0	837.50
		Vendor Subtotal:			837.50
		Subtotal for FUND: 4488			837.50
4498-25-4498-61420	I & S GROUP, INC	Indoor Sports Complex	12/18/2023	0	7,380.00
		Vendor Subtotal:			7,380.00
		Subtotal for FUND: 4498			7,380.00
4554-10-4554-69860	MUSCATINE COUNTY TREASURER	Property Tax - 713 Locust	12/18/2023	0	160.00
		Vendor Subtotal:			160.00
		Subtotal for FUND: 4554			160.00
4639-40-4639-61420	LEGAT ARCHITECTS	Phase 2 Wash Bay	12/18/2023	0	397.50

Vendor Subtotal:					397.50
Subtotal for FUND: 4639					397.50
4658-40-4658-73700	MODERN COMPANIES INC	Isolate Make up Water to Heating Water	12/18/2023	0	1,261.63 00025927
Vendor Subtotal:					1,261.63
Subtotal for FUND: 4658					1,261.63
4838-35-4838-61220	LAW OFFICES OF HOPKINS & HUBBARD	November Legal - General	12/19/2023	0	225.00
Vendor Subtotal:					225.00
4838-35-4838-73900	MENARDS (MUSC)	Pail/Pruners	12/18/2023	0	125.25
4838-35-4838-73900	MENARDS (MUSC)	Keller® 16' Type II Aluminum Extension	12/18/2023	0	165.00 00026166
4838-35-4838-73900	MENARDS (MUSC)	Hose Washers	12/18/2023	0	43.43
Vendor Subtotal:					333.68
4838-35-4838-73900	ULINE	Uline Polyurethane Coated Gloves - Black	12/18/2023	0	19.00 00026064
4838-35-4838-73900	ULINE	Uline Polyurethane Coated Gloves - Gray	12/18/2023	0	19.00 00026064
4838-35-4838-73900	ULINE	Uline Polyurethane Coated Gloves - White	12/18/2023	0	19.00 00026064
4838-35-4838-73900	ULINE	Rubbermaid® Big Wheel Cart	12/18/2023	0	310.00 00026064
4838-35-4838-73900	ULINE	Freight	12/18/2023	0	115.28
Vendor Subtotal:					482.28
4838-35-4838-73900	AMAZON.COM	Trowel/Shovel	12/18/2023	0	99.34
4838-35-4838-73900	AMAZON.COM	Gardener's Dupply Heavy Duty Mobile T	12/18/2023	0	129.93 00026095
4838-35-4838-73900	AMAZON.COM	Gardener's Dupply Heavy Duty Mobile T	12/18/2023	0	23.00
4838-35-4838-73900	AMAZON.COM	Nomad	12/18/2023	0	38.63
Vendor Subtotal:					290.90
Subtotal for FUND: 4838					1,331.86

4842-00-4842-61630	ATLAS COMMUNITY STUDIO	Housing Study	12/18/2023	0	7,888.13
		Vendor Subtotal:			7,888.13
4842-00-4847-68300	COMMUNITY FOUNDATION	Facade Grant	12/18/2023	0	5,000.00
		Vendor Subtotal:			5,000.00
4842-00-4847-68300	SCHMARJE	Facade Grant	12/18/2023	0	5,000.00
		Vendor Subtotal:			5,000.00
4842-00-4847-68300	GREENLEAF TOBACCO AND VAPE	Facade Grant	12/18/2023	0	5,000.00
		Vendor Subtotal:			5,000.00
4842-00-4847-68300	BEYOND BEHAVIOR	Facade Grant	12/18/2023	0	4,312.10
		Vendor Subtotal:			4,312.10
4842-00-4847-68300	NEXTGEN MOTORS	Facade Grant	12/18/2023	0	5,000.00
		Vendor Subtotal:			5,000.00
4842-00-4847-68300	COOKIES FOUR LLC	Facade Grant	12/18/2023	0	5,000.00
		Vendor Subtotal:			5,000.00
		Subtotal for FUND: 4842			37,200.23
4863-10-4863-61420	BOLTON & MENK INC	New AVGAS Fuel System	12/18/2023	0	1,950.50
		Vendor Subtotal:			1,950.50
		Subtotal for FUND: 4863			1,950.50
4903-00-4903-61660	CORBIN DESIGN	Wayfinding Master Plan	12/18/2023	0	6,667.50

		Vendor Subtotal:		6,667.50
		Subtotal for FUND: 4903		6,667.50
5211-40-5211-46200	RELiance STANDARD LIFE INS COLife Insurance	12/19/2023	0	14.88
		Vendor Subtotal:		14.88
5211-40-5211-46600	RELiance STANDARD LIFE INS COLTD Insurance	12/19/2023	0	17.12
		Vendor Subtotal:		17.12
5211-40-5211-52300	DENNIS JENS Reimb Uniforms - D Jens	12/15/2023	0	75.00
		Vendor Subtotal:		75.00
5211-40-5211-52300	MAGALY HERNANDEZ Reimb Uniforms - M Hernandez	12/15/2023	0	71.72
		Vendor Subtotal:		71.72
5211-40-5211-52300	EFRAIN MONTES Reimb - E Montes	12/15/2023	0	75.00
		Vendor Subtotal:		75.00
5211-40-5211-52400	MENARDS (MUSC) Squeegee/Rubbing Alcohol	12/18/2023	0	76.63
		Vendor Subtotal:		76.63
5211-40-5211-61550	TSS INCORPORATED Pre-Employment - G Fuhlman	12/15/2023	0	87.50
5211-40-5211-61550	TSS INCORPORATED Pre-Employment - A Spruling	12/15/2023	0	87.50
		Vendor Subtotal:		175.00
5211-40-5211-62320	ICAN Advertising	12/18/2023	0	342.00
		Vendor Subtotal:		342.00

5211-40-5211-65310	ALLIANT ENERGY	November Gas - Transit	12/18/2023	0	111.05
5211-40-5211-65310	ALLIANT ENERGY	November Gas - Transit	12/18/2023	0	85.36
5211-40-5211-65310	ALLIANT ENERGY	November Gas - Transit	12/18/2023	0	126.56
Vendor Subtotal:					322.97
5211-40-5212-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	0.63
Vendor Subtotal:					0.63
5211-40-5212-46600	RELIANCE STANDARD LIFE INS COLTD BW	Insurance	12/19/2023	0	3.09
Vendor Subtotal:					3.09
Subtotal for FUND: 5211					1,174.04
5311-00-0000-23550	RELIANCE STANDARD LIFE INS COPR Batch 00002.11.2023	Life Insurance	11/22/2023	0	0.10
Vendor Subtotal:					0.10
5311-05-5311-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	6.23
Vendor Subtotal:					6.23
5311-05-5311-46600	RELIANCE STANDARD LIFE INS COLTD	Insurance	12/19/2023	0	8.09
5311-05-5311-46600	RELIANCE STANDARD LIFE INS COLTD BW	Insurance	12/19/2023	0	5.58
Vendor Subtotal:					13.67
5311-05-5311-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - L Brower	12/15/2023	0	25.40
5311-05-5311-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - K Murdock	12/15/2023	0	263.40
5311-05-5311-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - K Murdock	12/15/2023	0	10.00
Vendor Subtotal:					298.80
5311-05-5311-52890	MENARDS (MUSC)	DeIcer	12/15/2023	0	3.98
Vendor Subtotal:					3.98

Subtotal for FUND: 5311				322.78	
5451-25-5451-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	18.13
Vendor Subtotal:					18.13
5451-25-5451-46600	RELIANCE STANDARD LIFE INS CO	LTB Insurance	12/19/2023	0	15.95
5451-25-5451-46600	RELIANCE STANDARD LIFE INS CO	LTB Insurance	12/19/2023	0	17.21
Vendor Subtotal:					33.16
5451-25-5451-52100	D & K PRODUCTS	AQUALOCK	12/18/2023	0	100.00 00026048
Vendor Subtotal:					100.00
5451-25-5451-52250	VAN DIEST SUPPLY COMPANY	CB Premier	12/18/2023	0	58.58
Vendor Subtotal:					58.58
5451-25-5451-52890	MENARDS (MUSC)	Paint/Cleaner	12/18/2023	0	31.95
Vendor Subtotal:					31.95
5451-25-5451-53140	MENARDS (MUSC)	PAINT SUPPLIES	12/18/2023	0	120.00 00026180
5451-25-5451-53140	MENARDS (MUSC)	PAINT SUPPLIES	12/18/2023	0	0.22
Vendor Subtotal:					120.22
5451-25-5451-53220	DAVIS EQUIP CORPORATION	Wheel Bearing	12/15/2023	0	81.50
5451-25-5451-53220	DAVIS EQUIP CORPORATION	Shipping	12/15/2023	0	21.93
5451-25-5451-53220	DAVIS EQUIP CORPORATION	Drive Wheel Bearings	12/15/2023	0	62.00 00026225
5451-25-5451-53220	DAVIS EQUIP CORPORATION	Belt Set	12/15/2023	0	400.00 00026225
5451-25-5451-53220	DAVIS EQUIP CORPORATION	Deck Bearings	12/15/2023	0	163.00 00026225
5451-25-5451-53220	DAVIS EQUIP CORPORATION	Shipping	12/15/2023	0	40.00 00026225
5451-25-5451-53220	DAVIS EQUIP CORPORATION	Shipping	12/15/2023	0	6.86
5451-25-5451-53220	DAVIS EQUIP CORPORATION	Bearing	12/15/2023	0	199.49
Vendor Subtotal:					974.78

5451-25-5451-53220	FASTENAL COMPANY	Hex Dies	12/15/2023	0	15.92
			Vendor Subtotal:		15.92
5451-25-5451-53220	MTI DISTRIBUTING INC	Seal	12/18/2023	0	77.55
			Vendor Subtotal:		77.55
5451-25-5451-53220	VAN WALL EQUIPMENT INC.	Bearings	12/18/2023	0	604.80 00025832
5451-25-5451-53220	VAN WALL EQUIPMENT INC.	Shipping	12/18/2023	0	29.15 00025832
5451-25-5451-53220	VAN WALL EQUIPMENT INC.	Seals	12/18/2023	0	542.36 00025832
5451-25-5451-53220	VAN WALL EQUIPMENT INC.	BEARINGS	12/18/2023	0	63.14 00026197
5451-25-5451-53220	VAN WALL EQUIPMENT INC.	BRUSH BEARINGS	12/18/2023	0	181.44 00026197
5451-25-5451-53220	VAN WALL EQUIPMENT INC.	Shipping	12/18/2023	0	21.59
			Vendor Subtotal:		1,442.48
5451-25-5451-53220	OUTDOOR POWER SALES & SERVICE	Shipping	12/15/2023	0	13.35 00026252
5451-25-5451-53220	OUTDOOR POWER SALES & SERVICE	Case of Toro Oil	12/15/2023	0	103.00 00026252
5451-25-5451-53220	OUTDOOR POWER SALES & SERVICE	Filters for Toro 7500	12/15/2023	0	115.00 00026252
			Vendor Subtotal:		231.35
5451-25-5451-53220	TCM BANK NA VISA	Farm & Fleet - Fuel Nozzle	12/19/2023	0	69.99
			Vendor Subtotal:		69.99
5451-25-5451-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Golf	12/15/2023	0	30.53
			Vendor Subtotal:		30.53
5451-25-5451-62230	Gary Curtis	Clubhouse Carpet Cleaning	12/18/2023	0	750.00 00026167
			Vendor Subtotal:		750.00
5451-25-5451-65210	MUSCATINE POWER & WATER	November Phones - Muni Shed	12/15/2023	0	27.99
			Vendor Subtotal:		27.99

5451-25-5451-65310	ALLIANT ENERGY	November Gas - Golf	12/15/2023	0	241.64
5451-25-5451-65310	ALLIANT ENERGY	November Gas - Golf	12/15/2023	0	125.27
		Vendor Subtotal:			366.91
5451-25-5451-65320	EASTERN IOWA LIGHT & POWER C	November Power - Golf	12/15/2023	0	573.40
5451-25-5451-65320	EASTERN IOWA LIGHT & POWER C	November Power - Golf	12/15/2023	0	634.84
		Vendor Subtotal:			1,208.24
5451-25-5451-67130	SMITH SALES & SERVICE	Pump Rebuild for Pressure Washer	12/15/2023	0	511.00 00026243
		Vendor Subtotal:			511.00
5451-25-5452-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	15.50
		Vendor Subtotal:			15.50
5451-25-5452-46600	RELIANCE STANDARD LIFE INS CO	TD Insurance	12/19/2023	0	17.90
		Vendor Subtotal:			17.90
5451-25-5452-52810	TCM BANK NA VISA	J & M Golf - Supplies	12/19/2023	0	35.64
		Vendor Subtotal:			35.64
5451-25-5452-52852	COCA-COLA BOTTLING COMPANY	Soda for Resale	12/18/2023	0	96.96
5451-25-5452-52852	COCA-COLA BOTTLING COMPANY	Soda for Resale	12/18/2023	0	140.12
		Vendor Subtotal:			237.08
5451-25-5452-52853	TOUR EDGE GOLF MGF INC	SHIPPING	12/18/2023	0	20.50 00026202
5451-25-5452-52853	TOUR EDGE GOLF MGF INC	TOUR EDGE LADY EDGE FULL SET	12/18/2023	0	337.00 00026202
		Vendor Subtotal:			357.50
5451-25-5452-52853	TCM BANK NA VISA	J & M Golf - Resale Merch	12/19/2023	0	94.43
5451-25-5452-52853	TCM BANK NA VISA	J & M Golf - Resale Merch	12/19/2023	0	88.75

		Vendor Subtotal:		183.18
5451-25-5452-65510	MUSCATINE POWER & WATER	November Cable - Golf	12/15/2023	0 200.01
		Vendor Subtotal:		200.01
5451-25-5452-69400	USGA	Membership - B Kuddes	12/18/2023	0 150.00
		Vendor Subtotal:		150.00
		Subtotal for FUND: 5451		7,265.59
5466-25-5466-52720	SPRATT OIL SALES	Gallons of Gasoline	12/15/2023	0 1,774.80 00024844
		Vendor Subtotal:		1,774.80
		Subtotal for FUND: 5466		1,774.80
5642-00-0000-23550	RELIANCE STANDARD LIFE INS COPR Batch 00002.11.2023	Life Insurance	11/22/2023	0 0.70
		Vendor Subtotal:		0.70
5642-00-0000-23630	RELIANCE STANDARD LIFE INS COPR Batch 00002.11.2023	Optional Life	11/22/2023	0 205.45
5642-00-0000-23630	RELIANCE STANDARD LIFE INS COPR Batch 00001.11.2023	Optional Life	11/09/2023	0 205.45
		Vendor Subtotal:		410.90
5642-45-5642-35210	MUNICIPAL COLLECTIONS OF AMI	Agent Fees - November	12/19/2023	0 90.83
		Vendor Subtotal:		90.83
5642-45-5642-46200	RELIANCE STANDARD LIFE INS COL	Life Insurance	12/19/2023	0 45.28
		Vendor Subtotal:		45.28
5642-45-5642-46600	RELIANCE STANDARD LIFE INS COLTD	Insurance	12/19/2023	0 33.80
5642-45-5642-46600	RELIANCE STANDARD LIFE INS COLTD BW	Insurance	12/19/2023	0 104.11

			Vendor Subtotal:		137.91
5642-45-5642-53220	PLETCHER ENTERPRISES INC	Steel for Flatbed	12/15/2023	0	37.48
			Vendor Subtotal:		37.48
5642-45-5642-62245	REPUBLIC SERVICES #400	November 2023	12/15/2023	0	33,708.01
			Vendor Subtotal:		33,708.01
5642-45-5642-62285	MICHAEL WEIKERT JR	Scrap Appliance	12/18/2023	0	180.00
			Vendor Subtotal:		180.00
5642-45-5642-62370	SYCAMORE PRINTING INC	Postage	12/15/2023	0	2,135.09 00026134
5642-45-5642-62370	SYCAMORE PRINTING INC	2024 Recycle Schedule	12/15/2023	0	1,457.35 00026134
			Vendor Subtotal:		3,592.44
5642-45-5642-65260	US CELLULAR	November Cell Phones	12/18/2023	0	67.39
			Vendor Subtotal:		67.39
5642-45-5642-65275	VERIZON	November GPS	12/18/2023	0	139.60
			Vendor Subtotal:		139.60
5642-45-5642-65310	ALLIANT ENERGY	November Gas - Transfer	12/18/2023	0	69.77
			Vendor Subtotal:		69.77
5642-45-5642-65410	MUSCATINE POWER & WATER	November Water - Recycle	12/15/2023	0	38.24
			Vendor Subtotal:		38.24
5642-45-5642-65420	MUSCATINE POWER & WATER	November Sewer - Recycle	12/15/2023	0	14.07
5642-45-5642-65420	MUSCATINE POWER & WATER	November Sewer - Recycle	12/15/2023	0	25.69

		Vendor Subtotal:			39.76
5642-45-5642-67150	ARNOLD MOTOR SUPPLY	Hydraulic Hoses for #440	12/15/2023	0	108.19 00025699
		Vendor Subtotal:			108.19
5642-45-5642-69900	TCM BANK NA VISA	GM Food Mart - Fuel	12/19/2023	0	15.01
5642-45-5642-69900	TCM BANK NA VISA	Hampton Inn - Lodging Nesbit	12/19/2023	0	124.32
5642-45-5642-69900	TCM BANK NA VISA	Hampton Inn - Lodging Nesbit	12/19/2023	0	100.80
5642-45-5642-69900	TCM BANK NA VISA	Courtyard - Lodging Refund Popp	12/19/2023	0	-110.88
		Vendor Subtotal:			129.25
5642-45-5643-62260	PS3 Enterprises Inc.	Temp Sanitation	12/15/2023	0	95.00
		Vendor Subtotal:			95.00
		Subtotal for FUND: 5642			38,890.75
5652-00-0000-23550	RELIANCE STANDARD LIFE INS COPR Batch 00002.11.2023	Life Insurance	11/22/2023	0	0.10
		Vendor Subtotal:			0.10
5652-00-0000-23630	RELIANCE STANDARD LIFE INS COPR Batch 00001.11.2023	Optional Life	11/09/2023	0	41.38
5652-00-0000-23630	RELIANCE STANDARD LIFE INS COPR Batch 00002.11.2023	Optional Life	11/22/2023	0	41.38
		Vendor Subtotal:			82.76
5652-45-5652-46200	RELIANCE STANDARD LIFE INS COLife Insurance		12/19/2023	0	9.56
		Vendor Subtotal:			9.56
5652-45-5652-46600	RELIANCE STANDARD LIFE INS COLTD Insurance		12/19/2023	0	11.01
		Vendor Subtotal:			11.01
5652-45-5652-53340	HARSCO METALS AMERICAS	Slag for Landfill Road	12/15/2023	0	600.00 00026152

5652-45-5652-53340	HARSCO METALS AMERICAS	Slag for Landfill Road	12/15/2023	0	0.51
		Vendor Subtotal:			600.51
5652-45-5652-61220	LAW OFFICES OF HOPKINS & HUBBARD	November Legal - Landfill	12/19/2023	0	45.00
		Vendor Subtotal:			45.00
5652-45-5652-62510	EUROFINS TEST AMERICA	Testing	12/18/2023	0	4,127.50
		Vendor Subtotal:			4,127.50
5652-45-5652-63300	PS3 Enterprises Inc.	Temp Sanitation	12/15/2023	0	95.00
		Vendor Subtotal:			95.00
5652-45-5652-64200	TCM BANK NA VISA	ISU - Concrete Conference	12/19/2023	0	175.00
		Vendor Subtotal:			175.00
5652-45-5652-65320	EASTERN IOWA LIGHT & POWER CO	November Power - Ward	12/15/2023	0	132.72
5652-45-5652-65320	EASTERN IOWA LIGHT & POWER CO	November Power - Landfill	12/15/2023	0	89.24
		Vendor Subtotal:			221.96
5652-45-5652-69900	IA DEPT OF NATURAL RESOURCES	State Surcharge July - September 2023	12/19/2023	0	20,871.44
		Vendor Subtotal:			20,871.44
		Subtotal for FUND: 5652			26,239.84
5658-45-5658-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	19.07
		Vendor Subtotal:			19.07
5658-45-5658-46600	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	16.28
5658-45-5658-46600	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	39.31

			Vendor Subtotal:		55.59
5658-45-5658-51300	AMAZON.COM	CE278A HP #78A Black Toner Cartridge	12/15/2023	0	68.99 00026291
5658-45-5658-51300	AMAZON.COM	CF283X HP #83X Black Toner Cartridge	12/15/2023	0	193.78 00026291
			Vendor Subtotal:		262.77
5658-45-5658-52300	JOE BARNARD	Reimb Uniforms - J Barnard	12/15/2023	0	125.00
			Vendor Subtotal:		125.00
5658-45-5658-52750	S.J. SMITH CO.	Propane	12/15/2023	0	79.80
			Vendor Subtotal:		79.80
5658-45-5658-52890	MENARDS (MUSC)	Filter/Striker	12/15/2023	0	53.51
			Vendor Subtotal:		53.51
5658-45-5658-62210	PHELPS THE UNIFORM SPECIALIST Laundry - Transfer		12/15/2023	0	11.51
5658-45-5658-62210	PHELPS THE UNIFORM SPECIALIST Laundry - Transfer		12/15/2023	0	11.51
5658-45-5658-62210	PHELPS THE UNIFORM SPECIALIST Laundry - Transfer		12/18/2023	0	11.51
			Vendor Subtotal:		34.53
5658-45-5658-62285	MICHAEL WEIKERT JR	Scrap Appliance	12/18/2023	0	714.00
			Vendor Subtotal:		714.00
5658-45-5658-62410	TEAM STAFFING SOLUTIONS INC	Temp Employee Week Ending 11/26/23	12/18/2023	0	90.00
5658-45-5658-62410	TEAM STAFFING SOLUTIONS INC	Temp Employee Week Ending 12/3/23	12/15/2023	0	92.70
			Vendor Subtotal:		182.70
5658-45-5658-62450	INTEGRATED TECHNOLOGY PARTI	Security	12/18/2023	0	19.95
			Vendor Subtotal:		19.95

5658-45-5658-64200	MUSCATINE COUNTY EXTENSION Ornamental & Turf - M Fulton	12/18/2023	0	45.00
	Vendor Subtotal:			45.00
5658-45-5658-65210	MUSCATINE POWER & WATER November Phones - Transfer	12/15/2023	0	124.96
	Vendor Subtotal:			124.96
5658-45-5658-65220	MUSCATINE POWER & WATER November Phones - Transfer	12/15/2023	0	0.78
	Vendor Subtotal:			0.78
5658-45-5658-65275	VERIZON November GPS	12/18/2023	0	34.90
	Vendor Subtotal:			34.90
5658-45-5658-65310	ALLIANT ENERGY November Gas - Transfer	12/18/2023	0	1,085.73
	Vendor Subtotal:			1,085.73
5658-45-5658-65320	MUSCATINE POWER & WATER November Electric - Transfer	12/15/2023	0	2,423.13
	Vendor Subtotal:			2,423.13
5658-45-5658-65410	MUSCATINE POWER & WATER November Water - Transfer	12/15/2023	0	127.59
	Vendor Subtotal:			127.59
5658-45-5658-65420	MUSCATINE POWER & WATER November Sewer - Transfer	12/15/2023	0	14.07
5658-45-5658-65420	MUSCATINE POWER & WATER November Sewer - Transfer	12/15/2023	0	336.73
	Vendor Subtotal:			350.80
5658-45-5658-67150	ARNOLD MOTOR SUPPLY Fittings	12/15/2023	0	55.52
5658-45-5658-67150	ARNOLD MOTOR SUPPLY Fittings	12/15/2023	0	51.72
	Vendor Subtotal:			107.24

5658-45-5658-67150	FASTENAL COMPANY	Hardware	12/18/2023	0	31.65
5658-45-5658-67150	FASTENAL COMPANY	T Rod	12/15/2023	0	48.80
		Vendor Subtotal:			80.45
5658-45-5658-67150	LELAND LAMP MACHINE SHOP INC	Long Steel #418	12/15/2023	0	30.00
		Vendor Subtotal:			30.00
5658-45-5658-67150	AMAZON.COM	Strobe Flashing Light	12/18/2023	0	38.39
		Vendor Subtotal:			38.39
5658-45-5658-69300	ALLEN COLE	Reimb TV Pickup	12/15/2023	0	15.00
		Vendor Subtotal:			15.00
		Subtotal for FUND: 5658			6,010.89
5660-00-0000-23550	RELIANCE STANDARD LIFE INS COPR Batch 00002.11.2023	Life Insurance	11/22/2023	0	1.20
		Vendor Subtotal:			1.20
5660-00-0000-23630	RELIANCE STANDARD LIFE INS COPR Batch 00001.11.2023	Optional Life	11/09/2023	0	154.78
5660-00-0000-23630	RELIANCE STANDARD LIFE INS COPR Batch 00002.11.2023	Optional Life	11/22/2023	0	154.78
		Vendor Subtotal:			309.56
5660-50-5661-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	30.26
		Vendor Subtotal:			30.26
5660-50-5661-46600	RELIANCE STANDARD LIFE INS COLTD	Insurance	12/19/2023	0	39.01
		Vendor Subtotal:			39.01
5660-50-5661-51400	AMAZON.COM	Mouse	12/15/2023	0	39.99

			Vendor Subtotal:		39.99
5660-50-5661-62370	GORDON FLESCH COMPANY	Copier	12/15/2023	0	13.29
			Vendor Subtotal:		13.29
5660-50-5662-35230	MUNICIPAL COLLECTIONS OF AMI	Agent Fees - November	12/19/2023	0	190.58
			Vendor Subtotal:		190.58
5660-50-5662-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	70.45
			Vendor Subtotal:		70.45
5660-50-5662-46600	RELIANCE STANDARD LIFE INS CO	LTD BW Insurance	12/19/2023	0	108.54
5660-50-5662-46600	RELIANCE STANDARD LIFE INS CO	LTD Insurance	12/19/2023	0	55.87
			Vendor Subtotal:		164.41
5660-50-5662-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - M Cook	12/15/2023	0	102.22
5660-50-5662-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - J Polzin	12/15/2023	0	287.05
			Vendor Subtotal:		389.27
5660-50-5662-52300	TCM BANK NA VISA	Coveralls and Coat for Shawn Jacobs	12/19/2023	0	287.96 00025953
			Vendor Subtotal:		287.96
5660-50-5662-52740	MOLO PETROLEUM	Oil	12/15/2023	0	866.19
			Vendor Subtotal:		866.19
5660-50-5662-52750	ARNOLD MOTOR SUPPLY	DEF	12/18/2023	0	18.99
			Vendor Subtotal:		18.99
5660-50-5662-52830	MENARDS (MUSC)	Hammer	12/15/2023	0	25.98

			Vendor Subtotal:		25.98
5660-50-5662-52830	AMAZON.COM	Tools	12/15/2023	0	163.33 00026267
5660-50-5662-52830	AMAZON.COM	Bandsaw Blades	12/18/2023	0	97.50
			Vendor Subtotal:		260.83
5660-50-5662-52840	GRAINGER DEPT 802675066	Calibration Gas	12/15/2023	0	186.73 00026172
			Vendor Subtotal:		186.73
5660-50-5662-52840	PHELPS THE UNIFORM SPECIALIST	First Aid Supplies	12/18/2023	0	50.00
			Vendor Subtotal:		50.00
5660-50-5662-52840	AMAZON.COM	O2 Sensors	12/18/2023	0	186.00 00026201
			Vendor Subtotal:		186.00
5660-50-5662-52860	AMAZON.COM	Signs	12/15/2023	0	47.98
			Vendor Subtotal:		47.98
5660-50-5662-52890	MENARDS (MUSC)	Paper Plate/Napkin/Bleach	12/15/2023	0	58.47
			Vendor Subtotal:		58.47
5660-50-5662-53120	MENARDS (MUSC)	Grommet/Hex Bolt	12/15/2023	0	44.11
5660-50-5662-53120	MENARDS (MUSC)	Angle Plug/GFCI	12/18/2023	0	75.65
			Vendor Subtotal:		119.76
5660-50-5662-53130	PLUMB SUPPLY COMPANY	Grit Building Drain Pipes Plumbing	12/15/2023	0	198.77 00026276
			Vendor Subtotal:		198.77
5660-50-5662-53210	ARNOLD MOTOR SUPPLY	Filters	12/18/2023	0	7.35

5660-50-5662-53210	ARNOLD MOTOR SUPPLY	Filter	12/18/2023	0	10.85
		Vendor Subtotal:			18.20
5660-50-5662-53220	FASTENAL COMPANY	Hardware	12/15/2023	0	73.77
		Vendor Subtotal:			73.77
5660-50-5662-53220	GRAINGER DEPT 802675066	Clamps	12/15/2023	0	67.73
		Vendor Subtotal:			67.73
5660-50-5662-53220	MENARDS (MUSC)	Blades	12/15/2023	0	71.34
5660-50-5662-53220	MENARDS (MUSC)	Grill Brush/Tongs	12/18/2023	0	23.97
5660-50-5662-53220	MENARDS (MUSC)	Toggle Bolt/Caulk/Corner Brace	12/15/2023	0	68.87
		Vendor Subtotal:			164.18
5660-50-5662-53220	AMAZON.COM	Chain	12/15/2023	0	53.00
		Vendor Subtotal:			53.00
5660-50-5662-53220	TCM BANK NA VISA	Chlorine Pump	12/19/2023	0	480.95 00026055
5660-50-5662-53220	TCM BANK NA VISA	Fasco 1/3 115V Motor for Lab Hood	12/19/2023	0	285.51 00026082
5660-50-5662-53220	TCM BANK NA VISA	UC1 Circuit Board 950-8804 for Landa P	12/19/2023	0	157.14 00025991
5660-50-5662-53220	TCM BANK NA VISA	K55HXPPT-5253 Motor for Lab Hood	12/19/2023	0	275.51 00025992
5660-50-5662-53220	TCM BANK NA VISA	K55HXPPT-5253 Motor for Lab Hood	12/19/2023	0	275.51 00026059
		Vendor Subtotal:			1,474.62
5660-50-5662-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Rug WRRF	12/18/2023	0	257.29
		Vendor Subtotal:			257.29
5660-50-5662-62240	TCM BANK NA VISA	Waste Commision - Waste Disposal	12/19/2023	0	78.40
5660-50-5662-62240	TCM BANK NA VISA	Waste Commision - Waste Disposal	12/19/2023	0	30.80
		Vendor Subtotal:			109.20

5660-50-5662-62250	LAJEK PEST CONTROL SOLUTIONS	Pest Control	12/15/2023	0	45.00
		Vendor Subtotal:			45.00
5660-50-5662-62530	SJE RHOMBUS	Flex Plan Qtr. 2	12/18/2023	0	3,244.38 00026235
		Vendor Subtotal:			3,244.38
5660-50-5662-65210	CLEARFLY	December Phones	12/18/2023	0	202.46
		Vendor Subtotal:			202.46
5660-50-5662-65260	VERIZON WIRELESS	November Cell Phones	12/15/2023	0	169.74
		Vendor Subtotal:			169.74
5660-50-5662-65310	ALLIANT ENERGY	November Gas - WRRF Plant	12/18/2023	0	1,144.11
5660-50-5662-65310	ALLIANT ENERGY	November Gas - Grit Bldg	12/18/2023	0	3,469.58
		Vendor Subtotal:			4,613.69
5660-50-5662-65320	MUSCATINE POWER & WATER	November Phones - WRRF Plant	12/15/2023	0	20.99
5660-50-5662-65320	MUSCATINE POWER & WATER	November Electric - W Bank	12/15/2023	0	15,529.72
5660-50-5662-65320	MUSCATINE POWER & WATER	November Electric - E Bank	12/15/2023	0	16,165.98
		Vendor Subtotal:			31,716.69
5660-50-5662-65410	MUSCATINE POWER & WATER	November Water - WRRF Plant	12/15/2023	0	163.80
		Vendor Subtotal:			163.80
5660-50-5662-65510	MUSCATINE POWER & WATER	November Internet - WRRF Plant	12/15/2023	0	62.97
		Vendor Subtotal:			62.97
5660-50-5662-67130	PLETCHER ENTERPRISES INC	Covers for Roof Vents on DAF Building	12/18/2023	0	252.88 00026176
		Vendor Subtotal:			252.88

5660-50-5662-67130	MUSCATINE LAWN & POWER	Repairs to Hustler Mower Seals in Both I	12/18/2023	0	800.00 00025244
5660-50-5662-67130	MUSCATINE LAWN & POWER	Repairs to Hustler Mower Seals in Both I	12/18/2023	0	157.67
		Vendor Subtotal:			957.67
5660-50-5662-67140	AMAZON.COM	John Deere Bezel	12/18/2023	0	27.59
		Vendor Subtotal:			27.59
5660-50-5662-67320	TCM BANK NA VISA	Ebay - Light	12/19/2023	0	68.99
		Vendor Subtotal:			68.99
5660-50-5662-69400	JEREMY POLZIN	Reimb Dues - Electrical Union	12/15/2023	0	540.00
		Vendor Subtotal:			540.00
5660-50-5663-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	17.26
		Vendor Subtotal:			17.26
5660-50-5663-46600	RELIANCE STANDARD LIFE INS CO	LTDB Insurance	12/19/2023	0	16.31
5660-50-5663-46600	RELIANCE STANDARD LIFE INS CO	LTDB Insurance	12/19/2023	0	16.24
		Vendor Subtotal:			32.55
5660-50-5663-52830	TCM BANK NA VISA	Harbor Freight - Shears	12/19/2023	0	64.99
		Vendor Subtotal:			64.99
5660-50-5663-52840	BLACKLINE SAFETY USA CORP	Gas Sensors	12/15/2023	0	2,781.00 00026115
5660-50-5663-52840	BLACKLINE SAFETY USA CORP	Gas Sensors	12/15/2023	0	516.64
5660-50-5663-52840	BLACKLINE SAFETY USA CORP	Gas Sensors	12/18/2023	0	672.00
		Vendor Subtotal:			3,969.64
5660-50-5663-53120	DAVENPORT ELECTRIC CONTRACTORS	VFD for Papoose Pump #1	12/18/2023	0	7,400.00 00026018
5660-50-5663-53120	DAVENPORT ELECTRIC CONTRACTORS	VFD for Papoose Pump #1	12/18/2023	0	667.32

Vendor Subtotal:					8,067.32
5660-50-5663-53130	MENARDS (MUSC)	Elbow/Gloves	12/15/2023	0	51.32
5660-50-5663-53130	MENARDS (MUSC)	Nipple	12/15/2023	0	9.96
5660-50-5663-53130	MENARDS (MUSC)	Elbow/Ball Valve	12/15/2023	0	76.52
Vendor Subtotal:					137.80
5660-50-5663-53210	TCM BANK NA VISA	Batteries Plus - Batteries	12/19/2023	0	258.00
Vendor Subtotal:					258.00
5660-50-5663-53220	GRAINGER DEPT 802675066	Filters	12/15/2023	0	79.38
Vendor Subtotal:					79.38
5660-50-5663-53220	SINCLAIR	Bar	12/15/2023	0	50.99
Vendor Subtotal:					50.99
5660-50-5663-62150	GRASSHOPPER LAWN CARE & ALL	Mowing	12/18/2023	0	880.00
Vendor Subtotal:					880.00
5660-50-5663-65260	VERIZON WIRELESS	November Cell Phones	12/15/2023	0	169.73
Vendor Subtotal:					169.73
5660-50-5663-65310	ALLIANT ENERGY	November Gas - Arbor	12/15/2023	0	41.26
5660-50-5663-65310	ALLIANT ENERGY	November Gas - Schley	12/18/2023	0	62.78
5660-50-5663-65310	ALLIANT ENERGY	November Gas - Stewart	12/18/2023	0	181.04
Vendor Subtotal:					285.08
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Spinning Wheel	12/18/2023	0	37.85
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Houser	12/18/2023	0	71.39
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Slough	12/15/2023	0	30.40
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Sunset	12/15/2023	0	72.92

5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Papoose	12/15/2023	0	2,466.03
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Isett	12/15/2023	0	2,171.72
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Mad Creek	12/15/2023	0	1,008.14
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Sampson	12/15/2023	0	399.17
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Stewart	12/18/2023	0	421.44
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Arbor	12/18/2023	0	91.26
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - 57th Ave	12/15/2023	0	80.60
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Progress	12/15/2023	0	439.61
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Loves	12/15/2023	0	335.86
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Tipton	12/15/2023	0	203.06
Vendor Subtotal:					7,829.45
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Houser	12/18/2023	0	21.28
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Papoose	12/15/2023	0	88.01
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Isett	12/15/2023	0	66.78
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Mad Creek	12/15/2023	0	82.03
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Sampson	12/15/2023	0	21.28
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Stewart	12/18/2023	0	27.21
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Arbor	12/18/2023	0	25.52
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - 57th Ave	12/15/2023	0	21.28
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Progress	12/15/2023	0	25.52
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Loves	12/15/2023	0	34.03
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Tipton	12/15/2023	0	21.28
Vendor Subtotal:					434.22
5660-50-5663-67130	DAVENPORT ELECTRIC CONTRACTORS	Control and Start Up for Pump #1 VFD	12/18/2023	0	445.50 00026189
Vendor Subtotal:					445.50
5660-50-5663-67320	SCHMARJE	Machine Work on Pump Parts	12/18/2023	0	1,180.00 00026157
Vendor Subtotal:					1,180.00
5660-50-5663-74200	ZIMMER & FRANCESCON INC	Check Valve Parts for Progress Park	12/18/2023	0	7,260.00 00025455
Vendor Subtotal:					7,260.00
5660-50-5665-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	25.89

			Vendor Subtotal:		25.89
5660-50-5665-46600	RELIANCE STANDARD LIFE INS COLTD BW Insurance		12/19/2023	0	31.20
5660-50-5665-46600	RELIANCE STANDARD LIFE INS COLTD Insurance		12/19/2023	0	22.56
			Vendor Subtotal:		53.76
5660-50-5665-52210	AIRGAS USA LLC	Compressed Air	12/15/2023	0	191.80 00025786
			Vendor Subtotal:		191.80
5660-50-5665-52210	FISHER SCIENTIFIC	10 mL Pipets	12/15/2023	0	433.26 00026181
			Vendor Subtotal:		433.26
5660-50-5665-52210	MIDLAND SCIENTIFIC INC	Cyanide	12/18/2023	0	25.46
5660-50-5665-52210	MIDLAND SCIENTIFIC INC	Wastewater Inorganics	12/18/2023	0	132.30
5660-50-5665-52210	MIDLAND SCIENTIFIC INC	Vista Vol Flsk/Stopper	12/18/2023	0	374.20
5660-50-5665-52210	MIDLAND SCIENTIFIC INC	Lab Supplies	12/15/2023	0	1,068.65 00026206
			Vendor Subtotal:		1,600.61
5660-50-5665-52210	SCP SCIENCE	SIC II Standard/SIC III Standard	12/18/2023	0	196.70
			Vendor Subtotal:		196.70
5660-50-5665-52210	THERMO ELECTRON NORTH AMER	500 AERS Carbonate 4mm Suppressor	12/18/2023	0	1,310.00 00026143
			Vendor Subtotal:		1,310.00
5660-50-5665-52210	USA BLUE BOOK	Nalgene Laboratory Notebook	12/15/2023	0	127.07 00026173
5660-50-5665-52210	USA BLUE BOOK	Hach Nitrification Inhibitor Formula 253	12/15/2023	0	71.00 00026173
			Vendor Subtotal:		198.07
5660-50-5665-52210	AMAZON.COM	Alcotabs Cleaning Detergent	12/18/2023	0	62.70 00026224
5660-50-5665-52210	AMAZON.COM	Silica Gel	12/18/2023	0	53.94 00026224

			Vendor Subtotal:		116.64
5660-50-5665-53220	AMAZON.COM	Wireless Mouse	12/18/2023	0	33.99
			Vendor Subtotal:		33.99
5660-50-5665-63300	AIRGAS USA LLC	Cylinder Rental	12/15/2023	0	59.68
			Vendor Subtotal:		59.68
5660-50-5665-63300	PHELPS THE UNIFORM SPECIALIST	Laundry - Lab Coats WRRF	12/18/2023	0	27.16
			Vendor Subtotal:		27.16
5660-50-5666-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	9.39
			Vendor Subtotal:		9.39
5660-50-5666-46600	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	51.63
			Vendor Subtotal:		51.63
5660-50-5666-52300	TCM BANK NA VISA	Coveralls	12/19/2023	0	109.99 00025944
			Vendor Subtotal:		109.99
5660-50-5666-53210	GRAINGER DEPT 802675066	Adapter	12/18/2023	0	92.08
			Vendor Subtotal:		92.08
5660-50-5666-62510	MINNESOTA VALLEY TEST LAB IN	Testing	12/18/2023	0	127.05 00026223
			Vendor Subtotal:		127.05
5660-50-5666-62510	STATE HYGIENIC LABORATORY A	Testing	12/18/2023	0	413.00 00026271
			Vendor Subtotal:		413.00

5660-50-5666-62510	MICROBAC LABORATORIES INC	Testing	12/18/2023	0	78.50
		Vendor Subtotal:			78.50
5660-50-5666-65320	EASTERN IOWA LIGHT & POWER C	November Power - Musser	12/15/2023	0	760.20
		Vendor Subtotal:			760.20
5660-50-5668-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	3.13
		Vendor Subtotal:			3.13
5660-50-5668-46600	RELIANCE STANDARD LIFE INS CO	LD BW Insurance	12/19/2023	0	16.31
		Vendor Subtotal:			16.31
5660-50-5668-52750	ARNOLD MOTOR SUPPLY	Lubricant	12/15/2023	0	7.60
		Vendor Subtotal:			7.60
5660-50-5668-52750	BLUE FLAME PROPANE LLC	Propane Rental	12/18/2023	0	100.00
5660-50-5668-52750	BLUE FLAME PROPANE LLC	Propane	12/18/2023	0	54.00
		Vendor Subtotal:			154.00
5660-50-5668-52830	ARNOLD MOTOR SUPPLY	Air Chuck	12/15/2023	0	17.73
		Vendor Subtotal:			17.73
5660-50-5668-52830	MENARDS (MUSC)	Pliers/Wire Striper	12/15/2023	0	30.38
		Vendor Subtotal:			30.38
5660-50-5668-52830	TCM BANK NA VISA	Jack Dewalt Blower	12/19/2023	0	287.97 00026058
		Vendor Subtotal:			287.97

5660-50-5668-52840	MENARDS (MUSC)	Gloves	12/15/2023	0	24.98
		Vendor Subtotal:			24.98
5660-50-5668-52890	STUTSMAN INC	4 Inch by 25 foot - 150psi Suction Hose	12/15/2023	0	389.50 00026214
		Vendor Subtotal:			389.50
5660-50-5668-52890	TCM BANK NA VISA	Reciprocating Saw Battery	12/19/2023	0	270.87 00026058
		Vendor Subtotal:			270.87
5660-50-5668-53150	MENARDS (MUSC)	Silicone	12/15/2023	0	13.96
		Vendor Subtotal:			13.96
5660-50-5668-53220	MENARDS (MUSC)	Hanger Tray/Tool Organizer	12/15/2023	0	23.97
		Vendor Subtotal:			23.97
5660-50-5668-67140	A-1 QUALITY TIRE & CAR CARE	Semi Tire Repairs	12/18/2023	0	142.90 00026217
		Vendor Subtotal:			142.90
		Subtotal for FUND: 5660			86,274.14
5664-00-0000-23550	RELIANCE STANDARD LIFE INS COPR Batch 00002.11.2023	Life Insurance	11/22/2023	0	0.24
		Vendor Subtotal:			0.24
5664-00-0000-23630	RELIANCE STANDARD LIFE INS COPR Batch 00002.11.2023	Optional Life	11/22/2023	0	35.86
		Vendor Subtotal:			35.86
5664-40-5664-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	29.13
		Vendor Subtotal:			29.13

5664-40-5664-46600	RELIANCE STANDARD LIFE INS COLTD Insurance		12/19/2023	0	24.60
5664-40-5664-46600	RELIANCE STANDARD LIFE INS COLTD BW Insurance		12/19/2023	0	51.36
	Vendor Subtotal:				75.96
5664-40-5664-52890	TCM BANK NA VISA	Farm & Fleet - Battery	12/19/2023	0	61.99
	Vendor Subtotal:				61.99
5664-40-5664-61220	LAW OFFICES OF HOPKINS & HUBBARD	November Legal - Cost Sharing	12/19/2023	0	495.00
	Vendor Subtotal:				495.00
5664-40-5664-65260	US CELLULAR	December Cell Phones	12/15/2023	0	52.92
	Vendor Subtotal:				52.92
5664-40-5664-65275	VERIZON WIRELESS	November I-Pads	12/15/2023	0	79.98
	Vendor Subtotal:				79.98
5664-40-5664-65275	VERIZON	November GPS	12/18/2023	0	10.95
	Vendor Subtotal:				10.95
5664-40-5664-67150	ARNOLD MOTOR SUPPLY	Wing Nut Terminals	12/18/2023	0	3.16
	Vendor Subtotal:				3.16
5664-40-5664-69900	ERIC EVANS	Reimb CDL - E Evans	12/15/2023	0	32.00
	Vendor Subtotal:				32.00
5664-50-5667-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	7.31
	Vendor Subtotal:				7.31
5664-50-5667-46600	RELIANCE STANDARD LIFE INS COLTD Insurance		12/19/2023	0	10.01

			Vendor Subtotal:		10.01
5664-50-5667-62530	PS3 Enterprises Inc.	Temp Sanitation	12/18/2023	0	165.00
			Vendor Subtotal:		165.00
5664-50-5667-73900	SULZCO	Bridge Railing Installation	12/15/2023	0	16,950.00 00025465
			Vendor Subtotal:		16,950.00
			Subtotal for FUND: 5664		18,009.51
5711-10-5711-61220	LAW OFFICES OF HOPKINS & HUBBARD	November Legal - Airport	12/19/2023	0	90.00
			Vendor Subtotal:		90.00
5711-10-5711-65310	ALLIANT ENERGY	November Gas - Airport	12/18/2023	0	106.46
			Vendor Subtotal:		106.46
5711-10-5711-65320	MUSCATINE POWER & WATER	November Electric - Runway	12/15/2023	0	44.04
5711-10-5711-65320	MUSCATINE POWER & WATER	November Electric - Airport Gate	12/15/2023	0	46.07
5711-10-5711-65320	MUSCATINE POWER & WATER	November Electric - Airport Comm	12/15/2023	0	63.02
5711-10-5711-65320	MUSCATINE POWER & WATER	November Electric - Airport Light	12/15/2023	0	41.81
5711-10-5711-65320	MUSCATINE POWER & WATER	November Electric - Airport Comm	12/15/2023	0	54.81
			Vendor Subtotal:		249.75
			Subtotal for FUND: 5711		446.21
5811-00-0000-11550	MUNICIPAL COLLECTIONS OF AMI	Agent Fees - November	12/19/2023	0	17.50
			Vendor Subtotal:		17.50
5811-00-0000-23550	RELIANCE STANDARD LIFE INS CO	PR Batch 00002.11.2023 Life Insurance	11/22/2023	0	0.40
			Vendor Subtotal:		0.40

5811-20-5811-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	17.74
	Vendor Subtotal:				17.74
5811-20-5811-46600	RELIANCE STANDARD LIFE INS CO	LTDC Insurance	12/19/2023	0	23.42
	Vendor Subtotal:				23.42
5811-20-5811-52300	TCM BANK NA VISA	TEMS clothing (A. Summitt Rymars Josl	12/19/2023	0	224.70 00026086
5811-20-5811-52300	TCM BANK NA VISA	Magcomsen - TEMS T-Shirts	12/19/2023	0	99.97
5811-20-5811-52300	TCM BANK NA VISA	Magcomsen - TEMS T-Shirts Fee	12/19/2023	0	2.80
	Vendor Subtotal:				327.47
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1330-85300 Curaplex Alcohol Prep Pac	12/15/2023	0	39.20 00026161
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#2712-51418 Masimo SET M-LNCS Ne	12/15/2023	0	112.45 00026161
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#2712-29190 M-LNCS E1 Sp02 Dispose	12/15/2023	0	106.65 00026161
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1612-84245 Curaplex CuraSlide XC Sa	12/15/2023	0	89.00 00026161
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1431-20000 Rapid Cold Disposable Ice	12/15/2023	0	12.09 00026161
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1015-47146 Curaplex TritonGrip EP X	12/15/2023	0	179.90 00026161
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1612-84230 Curaplex CuraSlide XC Sa	12/15/2023	0	89.00 00026161
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#30050 Curaplex Nasal Cannula Green /	12/15/2023	0	13.00 00026161
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1015-47145 Curaplex TritonGrip EP X	12/15/2023	0	179.90 00026161
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1015-47144 Curaplex TritonGrip EP X	12/15/2023	0	179.90 00026161
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#8253PLCL Smith and Wesson Magnum	12/15/2023	0	55.74 00026161
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#2530-14018 FASPLINT Carry Case Re	12/15/2023	0	65.99 00025813
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#560012C Pump Compact Vacuum for E	12/15/2023	0	154.85 00025812
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#NARZZ-0056 ARS Needle Decompres	12/15/2023	0	24.78 00026161
	Vendor Subtotal:				1,302.45
5811-20-5811-52840	WESTER DRUG	November 2023 Rentals	12/18/2023	0	60.00
	Vendor Subtotal:				60.00
5811-20-5811-52840	AMAZON.COM	Credit	12/15/2023	0	-43.20
5811-20-5811-52840	AMAZON.COM	Magnetic Tape 1.5"x10' for Ambulances	12/15/2023	0	15.99 00026203
5811-20-5811-52840	AMAZON.COM	Magnetic Dry Erase White Board 12"x16	12/15/2023	0	88.41 00026203
5811-20-5811-52840	AMAZON.COM	Credit	12/15/2023	0	-10.80
5811-20-5811-52840	AMAZON.COM	Earplugs	12/15/2023	0	6.68

5811-20-5811-52840	AMAZON.COM	Credit	12/15/2023	0	-10.80
		Vendor Subtotal:			46.28
5811-20-5811-52840	TCM BANK NA VISA	Farm & Fleet - Ambulance Supplies	12/19/2023	0	39.96
		Vendor Subtotal:			39.96
5811-20-5811-53220	ARNOLD MOTOR SUPPLY	Spin-On/	12/15/2023	0	35.95
5811-20-5811-53220	ARNOLD MOTOR SUPPLY	Filter	12/15/2023	0	58.32
5811-20-5811-53220	ARNOLD MOTOR SUPPLY	Weather Stripping	12/15/2023	0	18.99
5811-20-5811-53220	ARNOLD MOTOR SUPPLY	Weather Stripping	12/15/2023	0	18.99
		Vendor Subtotal:			132.25
5811-20-5811-61220	LAW OFFICES OF HOPKINS & HUBBARD	November Legal - General	12/19/2023	0	292.50
		Vendor Subtotal:			292.50
5811-20-5811-62290	STERICYCLE INC	Shredding	12/18/2023	0	36.72
		Vendor Subtotal:			36.72
5811-20-5811-62370	LUPTON & TOYNE PRINTERS	Radio Reports	12/15/2023	0	98.00
		Vendor Subtotal:			98.00
5811-20-5811-64120	TCM BANK NA VISA	Buzzard Billy's - Meal Hartman	12/19/2023	0	16.00
5811-20-5811-64120	TCM BANK NA VISA	Buzzard Billy's - Meal Hartman	12/19/2023	0	16.00
5811-20-5811-64120	TCM BANK NA VISA	Hilton DSM Park Street Kitchen - Meal F	12/19/2023	0	27.82
5811-20-5811-64120	TCM BANK NA VISA	Hilton Hotels - Lodging Hartman	12/19/2023	0	605.61
5811-20-5811-64120	TCM BANK NA VISA	McDonalds - Meal	12/19/2023	0	13.04
5811-20-5811-64120	TCM BANK NA VISA	Des Moines Parking _ Parking Fee	12/19/2023	0	30.00
5811-20-5811-64120	TCM BANK NA VISA	Iowa Events Center - Parking Fee	12/19/2023	0	12.00
5811-20-5811-64120	TCM BANK NA VISA	Fairfield - Lodging Hartman	12/19/2023	0	631.67
5811-20-5811-64120	TCM BANK NA VISA	Culvers - Lunch Hartman	12/19/2023	0	11.32
5811-20-5811-64120	TCM BANK NA VISA	Buzzard Billy's - Meal Hartman & Brook	12/19/2023	0	32.00
5811-20-5811-64120	TCM BANK NA VISA	Jethros - Meal Hartma	12/19/2023	0	29.00
5811-20-5811-64120	TCM BANK NA VISA	Buzzard Billy's - Meal Hartman	12/19/2023	0	26.85
5811-20-5811-64120	TCM BANK NA VISA	Well Fargo - Parking	12/19/2023	0	12.00

5811-20-5811-64120	TCM BANK NA VISA	Buzzard Billy's - Meal Hartman	12/19/2023	0	29.00
		Vendor Subtotal:			1,492.31
5811-20-5811-64200	EASTERN IOWA COMMUNITY COL	BLS Contract	12/15/2023	0	69.00
		Vendor Subtotal:			69.00
5811-20-5811-64400	TCM BANK NA VISA	Hardees - Transport Meal (2)	12/19/2023	0	18.53
		Vendor Subtotal:			18.53
5811-20-5811-65240	MUSCATINE POWER & WATER	October Phones - S Fire	12/15/2023	0	255.00
		Vendor Subtotal:			255.00
5811-20-5811-65260	AT&T MOBILITY	Cell Phones	12/15/2023	0	392.68
		Vendor Subtotal:			392.68
5811-20-5811-67310	ADVANCED BUSINESS SYSTEMS INC	Copier	12/15/2023	0	37.66
		Vendor Subtotal:			37.66
5811-20-5811-67310	ADVANCED BUSINESS SYSTEMS INC	Copier	12/15/2023	0	187.20
		Vendor Subtotal:			187.20
5811-20-5811-67320	TCM BANK NA VISA	Station Automation - PSTrax Support	12/19/2023	0	322.62
		Vendor Subtotal:			322.62
5811-20-5811-69400	TCM BANK NA VISA	IL Public Health - EMT Lic T Anthony	12/19/2023	0	41.00
5811-20-5811-69400	TCM BANK NA VISA	Iowa DPH Regulatory - Lic/Background	12/19/2023	0	80.00
5811-20-5811-69400	TCM BANK NA VISA	National Registry EMT - C Hendrix	12/19/2023	0	160.00
		Vendor Subtotal:			281.00

Subtotal for FUND: 5811				5,450.69	
7625-00-0000-23630	RELIANCE STANDARD LIFE INS COPR Batch 00001.11.2023 Optional Life	11/09/2023	0	47.00	
7625-00-0000-23630	RELIANCE STANDARD LIFE INS COPR Batch 00002.11.2023 Optional Life	11/22/2023	0	47.00	
Vendor Subtotal:				94.00	
7625-40-7625-46200	RELIANCE STANDARD LIFE INS COLife Insurance	12/19/2023	0	23.77	
Vendor Subtotal:				23.77	
7625-40-7625-46600	RELIANCE STANDARD LIFE INS COLTD Insurance	12/19/2023	0	16.56	
7625-40-7625-46600	RELIANCE STANDARD LIFE INS COLTD BW Insurance	12/19/2023	0	50.12	
Vendor Subtotal:				66.68	
7625-40-7625-51300	SOURCE NOW LLC	Q2612A HP #12A Black Toner Cartridge	12/18/2023	0	83.82 00026186
7625-40-7625-51300	SOURCE NOW LLC	Q2612A HP #12A Black Toner Cartridge	12/18/2023	0	5.30
Vendor Subtotal:				89.12	
7625-40-7625-52400	ARNOLD MOTOR SUPPLY	Gloves	12/18/2023	0	18.89
7625-40-7625-52400	ARNOLD MOTOR SUPPLY	Gloves	12/18/2023	0	18.89
Vendor Subtotal:				37.78	
7625-40-7625-52720	HARMS OIL COMPANY	Gas for Tank #2	12/18/2023	0	17,314.14 00026211
Vendor Subtotal:				17,314.14	
7625-40-7625-52740	ARNOLD MOTOR SUPPLY	Oil	12/19/2023	0	97.05
Vendor Subtotal:				97.05	
7625-40-7625-52830	TCM BANK NA VISA	Shop Police Kit	12/19/2023	0	359.95 00025981
7625-40-7625-52830	TCM BANK NA VISA	Shop Police Kit	12/19/2023	0	24.95

Vendor Subtotal:					384.90
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Bulbs	12/18/2023	0	9.48
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Filters	12/18/2023	0	90.42
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Tune Up	12/18/2023	0	95.88
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Filters	12/19/2023	0	54.65
Vendor Subtotal:					250.43
7625-40-7625-53210	NAPA OF MUSCATINE	Gear Oil	12/19/2023	0	31.02
7625-40-7625-53210	NAPA OF MUSCATINE	Fleet Pads	12/18/2023	0	85.38
7625-40-7625-53210	NAPA OF MUSCATINE	Circuit Breaker	12/18/2023	0	53.99
7625-40-7625-53210	NAPA OF MUSCATINE	Filter	12/18/2023	0	92.93
Vendor Subtotal:					263.32
7625-40-7625-53210	SADLER POWER TRAIN INC	Rocker Switches	12/18/2023	0	34.32
Vendor Subtotal:					34.32
7625-40-7625-53210	AMAZON.COM	Solenoids	12/18/2023	0	73.90
Vendor Subtotal:					73.90
7625-40-7625-53210	CARQUEST OF MUSCATINE	Filters	12/18/2023	0	99.83
7625-40-7625-53210	CARQUEST OF MUSCATINE	Lubricant/Filters	12/18/2023	0	65.65
7625-40-7625-53210	CARQUEST OF MUSCATINE	Filters	12/19/2023	0	40.03
Vendor Subtotal:					205.51
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Front End Suspension Parts for 253	12/18/2023	0	906.25 00026191
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Rod Clips	12/18/2023	0	3.73
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Tailgate Handle	12/18/2023	0	23.65
Vendor Subtotal:					933.63
7625-40-7625-53220	HOGLUND BUS CO. INC.	Shocks for 261	12/18/2023	0	899.64 00026130
7625-40-7625-53220	HOGLUND BUS CO. INC.	Bus Door Parts for 251	12/18/2023	0	521.50 00026296

			Vendor Subtotal:		1,421.14
7625-40-7625-53220	MENARDS (MUSC)	Clothsline	12/18/2023	0	4.68
7625-40-7625-53220	MENARDS (MUSC)	Acetone	12/18/2023	0	19.99
7625-40-7625-53220	MENARDS (MUSC)	Hooks	12/18/2023	0	24.76
			Vendor Subtotal:		49.43
7625-40-7625-53220	NAPA OF MUSCATINE	Starter for 745	12/15/2023	0	199.75 00026272
7625-40-7625-53220	NAPA OF MUSCATINE	Axle	12/19/2023	0	7.40
7625-40-7625-53220	NAPA OF MUSCATINE	Filters	12/18/2023	0	82.06
7625-40-7625-53220	NAPA OF MUSCATINE	Switch for 78	12/18/2023	0	104.04 00026244
			Vendor Subtotal:		393.25
7625-40-7625-53220	GTG PETERBILT - DAVENPORT	Headlight for 439	12/18/2023	0	323.99 00026182
7625-40-7625-53220	GTG PETERBILT - DAVENPORT	Headlight for 439	12/18/2023	0	310.96
			Vendor Subtotal:		634.95
7625-40-7625-53220	REEVES BATTERY SALES	Batteries for 78	12/18/2023	0	280.00 00026246
7625-40-7625-53220	REEVES BATTERY SALES	Battery for 101	12/18/2023	0	120.00 00026245
7625-40-7625-53220	REEVES BATTERY SALES	Battery for 745	12/15/2023	0	150.00 00026270
7625-40-7625-53220	REEVES BATTERY SALES	Batteery for EMS Pump	12/19/2023	0	140.00 00026324
			Vendor Subtotal:		690.00
7625-40-7625-53220	S.J. SMITH CO.	Torch Tip for Shop	12/18/2023	0	194.06 00026163
			Vendor Subtotal:		194.06
7625-40-7625-53220	SADLER POWER TRAIN INC	Brake Shoes for 440	12/18/2023	0	366.81 00026249
7625-40-7625-53220	SADLER POWER TRAIN INC	Rear Brake Parts for 48	12/18/2023	0	1,663.28 00026231
7625-40-7625-53220	SADLER POWER TRAIN INC	Rear Brake Parts for 48	12/18/2023	0	0.08
7625-40-7625-53220	SADLER POWER TRAIN INC	Slack Adjustor	12/18/2023	0	209.72
7625-40-7625-53220	SADLER POWER TRAIN INC	Pump for Dump Bed on 101	12/18/2023	0	758.29 00026250
7625-40-7625-53220	SADLER POWER TRAIN INC	Freight	12/18/2023	0	53.58
7625-40-7625-53220	SADLER POWER TRAIN INC	Return	12/18/2023	0	-185.12

		Vendor Subtotal:			2,866.64
7625-40-7625-53220	TRUCK COUNTRY OF IOWA	Latch Hood	12/18/2023	0	53.84
7625-40-7625-53220	TRUCK COUNTRY OF IOWA	Rear Glass for 440	12/18/2023	0	132.42 00026254
7625-40-7625-53220	TRUCK COUNTRY OF IOWA	Gasket/Seal	12/18/2023	0	41.38
		Vendor Subtotal:			227.64
7625-40-7625-53220	TRUCKS UNLIMITED INC	Union Connector	12/19/2023	0	27.15
		Vendor Subtotal:			27.15
7625-40-7625-53220	AMAZON.COM	Pump for 259	12/18/2023	0	146.99 00026159
		Vendor Subtotal:			146.99
7625-40-7625-53220	MILLS CHEVROLET	Parts for 745 Vac	12/19/2023	0	270.96 00026304
		Vendor Subtotal:			270.96
7625-40-7625-53220	TCM BANK NA VISA	Rock Auto - Brake Pads	12/19/2023	0	71.57
		Vendor Subtotal:			71.57
7625-40-7625-53220	RDO TRUCK CENTERS	Coolant Sensor for 437	12/18/2023	0	147.86 00026287
		Vendor Subtotal:			147.86
7625-40-7625-53220	CARQUEST OF MUSCATINE	Filters	12/18/2023	0	49.89
		Vendor Subtotal:			49.89
7625-40-7625-61340	AMAZON.COM	Annual Scan Tool Subscription Encore	12/18/2023	0	628.32 00026216
		Vendor Subtotal:			628.32
7625-40-7625-61340	NOREGON	Annual JPRO Subscription	12/18/2023	0	2,199.00 00026215

			Vendor Subtotal:		2,199.00
7625-40-7625-65275	VERIZON	November GPS	12/18/2023	0	17.45
			Vendor Subtotal:		17.45
7625-40-7625-67130	COURTESY FORD	Install Transmission in 253	12/15/2023	0	7,800.00 00026269
7625-40-7625-67130	COURTESY FORD	Install Transmission in 253	12/15/2023	0	54.85
			Vendor Subtotal:		7,854.85
7625-40-7625-67130	MARTIN EQUIPMENT OF IA-IL INC	Service Call #2	12/18/2023	0	574.38
			Vendor Subtotal:		574.38
7625-40-7625-67130	DOUGLAS C REIST	Tow #114	12/18/2023	0	250.00
			Vendor Subtotal:		250.00
7625-40-7625-67130	SADLER POWER TRAIN INC	Rebuild Driveshaft for 114	12/19/2023	0	1,562.40 00026315
			Vendor Subtotal:		1,562.40
7625-40-7625-67130	TRUCK COUNTRY OF IOWA	Check Headlight #434	12/18/2023	0	210.00
7625-40-7625-67130	TRUCK COUNTRY OF IOWA	Check Headlight #434	12/18/2023	0	35.70
7625-40-7625-67130	TRUCK COUNTRY OF IOWA	Ermegency Repair #436	12/18/2023	0	6,292.10
7625-40-7625-67130	TRUCK COUNTRY OF IOWA	Repair #436	12/18/2023	0	391.59
7625-40-7625-67130	TRUCK COUNTRY OF IOWA	Force Regen on Truck #436	12/15/2023	0	391.59 00026196
7625-40-7625-67130	TRUCK COUNTRY OF IOWA	Force Regen on Truck #436	12/15/2023	0	1,422.05
			Vendor Subtotal:		8,743.03
7625-40-7625-67130	RDO TRUCK CENTERS	Repair Air Leak on 437	12/19/2023	0	2,299.08 00026204
7625-40-7625-67130	RDO TRUCK CENTERS	Repair Air Leak on 437	12/19/2023	0	266.38
			Vendor Subtotal:		2,565.46
7625-40-7625-67130	EMAG MUSCATINE FD LLC	Diagnose and Repair 806 Fueling Issue	12/18/2023	0	450.00 00026219

7625-40-7625-67130	EMAG MUSCATINE FD LLC	Diagnose and Repair 806 Fueling Issue	12/18/2023	0	0.58
Vendor Subtotal:					450.58
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tire Repairs for RC14	12/18/2023	0	211.00 00026192
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tires for 712	12/18/2023	0	488.00 00026142
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Rubber Snap	12/18/2023	0	24.00
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tire Repairs for RC14	12/18/2023	0	117.00 00026242
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Repairs for RC14	12/18/2023	0	105.00 00026307
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tires for Stock	12/18/2023	0	608.00 00026262
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tires for Stock	12/18/2023	0	63.00
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Repairs for 742	12/18/2023	0	104.52 00026281
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tire Repairs	12/18/2023	0	42.50
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tire Repair	12/19/2023	0	88.50
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tire Repair	12/19/2023	0	41.45
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tire Repair	12/19/2023	0	21.95
Vendor Subtotal:					1,914.92
7625-40-7625-67140	EASTERN IOWA TIRE INC	Recap Rear Tires for Stock	12/18/2023	0	943.80 00026125
7625-40-7625-67140	EASTERN IOWA TIRE INC	Recap Rear Tires for Stock	12/18/2023	0	497.20
Vendor Subtotal:					1,441.00
7625-40-7625-69900	IOWA DEPARTMENT OF NATURAL	2024 Underground Fuel Storage Permit R	12/18/2023	0	195.00
Vendor Subtotal:					195.00
Subtotal for FUND: 7625					55,456.47
7635-00-7635-51100	STAPLES ADVANTAGE	Westcott Scissors Pack of 3	12/18/2023	0	15.65 00026175
Vendor Subtotal:					15.65
Subtotal for FUND: 7635					15.65
7650-00-7650-46100	WELLMARK BLUE CROSS & BLUE	November Health Admin	12/19/2023	0	46,537.92
7650-00-7650-46100	WELLMARK BLUE CROSS & BLUE	November Health Claims	12/19/2023	0	394,776.38
7650-00-7650-46100	WELLMARK BLUE CROSS & BLUE	November Stop Loss	12/19/2023	0	-21,006.45

7650-00-7650-46100	WELLMARK BLUE CROSS & BLUE	Pharmacy Rebates 2019	12/19/2023	0	-8,093.17
7650-00-7650-46100	WELLMARK BLUE CROSS & BLUE	Pharmacy Rebates 2023	12/19/2023	0	-90,051.77
	Vendor Subtotal:				322,162.91
7650-00-7650-46150	WELLMARK BLUE CROSS & BLUE	November Weekly Deposits	12/19/2023	0	-316,000.00
	Vendor Subtotal:				-316,000.00
	Subtotal for FUND: 7650				6,162.91
7655-00-7655-46300	WELLMARK BLUE CROSS & BLUE	November Dental Admin	12/19/2023	0	770.28
7655-00-7655-46300	WELLMARK BLUE CROSS & BLUE	November Dental Claims	12/19/2023	0	10,643.20
	Vendor Subtotal:				11,413.48
	Subtotal for FUND: 7655				11,413.48
7921-00-7921-64400	TCM BANK NA VISA	Jethro's BBQ - Overage	12/19/2023	0	4.94
7921-00-7921-64400	TCM BANK NA VISA	Spectators Sport Bar - Tip Overage	12/19/2023	0	4.40
7921-00-7921-64400	TCM BANK NA VISA	Spectators Sport Bar - Tip Overage To be	12/19/2023	0	2.16
7921-00-7921-64400	TCM BANK NA VISA	Spectators Sport Bar - Tip Overage	12/19/2023	0	2.00
7921-00-7921-64400	TCM BANK NA VISA	Texas Roadhouse - Overage	12/19/2023	0	2.48
	Vendor Subtotal:				15.98
7921-00-7921-69900	RELIANCE STANDARD LIFE INS CO	Optional Life - Metzger	12/19/2023	0	-35.86
	Vendor Subtotal:				-35.86
7921-00-7921-69900	TCM BANK NA VISA	Buzzard Billy's - Overage	12/19/2023	0	8.17
7921-00-7921-69900	TCM BANK NA VISA	Buzzard Billy's - Overage	12/19/2023	0	4.44
7921-00-7921-69900	TCM BANK NA VISA	Apple - I Cloud Storage Tax	12/19/2023	0	0.21
7921-00-7921-69900	TCM BANK NA VISA	Tavern Hall - Overage	12/19/2023	0	4.04
7921-00-7921-69900	TCM BANK NA VISA	Cheesecake Factory - Overage	12/19/2023	0	9.09
7921-00-7921-69900	TCM BANK NA VISA	Baye Biteye - Overage	12/19/2023	0	1.65
7921-00-7921-69900	TCM BANK NA VISA	Lowell's - Overage	12/19/2023	0	23.49
7921-00-7921-69900	TCM BANK NA VISA	Steve's Snap Dogs - Overage	12/19/2023	0	0.90
7921-00-7921-69900	TCM BANK NA VISA	Buzzard Billy's - Overage	12/19/2023	0	1.86

7921-00-7921-69900	TCM BANK NA VISA	Jethros - Meal Hartman Overage	12/19/2023	0	2.50
7921-00-7921-69900	TCM BANK NA VISA	Buzzard Billy's - Overage	12/19/2023	0	4.80
7921-00-7921-69900	TCM BANK NA VISA	Refund Fraud Charges	12/19/2023	0	-120.35
Vendor Subtotal:					-59.20
Subtotal for FUND: 7921					-79.08
7940-00-7940-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	17.70
7940-00-7940-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	6.00
7940-00-7940-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	18.62
7940-00-7940-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	9.43
7940-00-7940-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	9.31
Vendor Subtotal:					61.06
7940-00-7940-46600	RELIANCE STANDARD LIFE INS COLTD	BW Insurance	12/19/2023	0	3.19
7940-00-7940-46600	RELIANCE STANDARD LIFE INS COLTD	BW Insurance	12/19/2023	0	11.17
7940-00-7940-46600	RELIANCE STANDARD LIFE INS COLTD	BW Insurance	12/19/2023	0	1.60
7940-00-7940-46600	RELIANCE STANDARD LIFE INS COLTD	Insurance	12/19/2023	0	24.00
7940-00-7940-46600	RELIANCE STANDARD LIFE INS COLTD	Insurance	12/19/2023	0	10.25
7940-00-7940-46600	RELIANCE STANDARD LIFE INS COLTD	Insurance	12/19/2023	0	8.32
7940-00-7940-46600	RELIANCE STANDARD LIFE INS COLTD	Insurance	12/19/2023	0	10.32
7940-00-7940-46600	RELIANCE STANDARD LIFE INS COLTD	Insurance	12/19/2023	0	28.01
Vendor Subtotal:					96.86
7940-00-7940-65100	QUAD CITY TIMES & MUSC JOURN	Public Notice - SS Lighting Project	12/18/2023	0	41.85
Vendor Subtotal:					41.85
7940-00-7940-65275	VERIZON	November GPS	12/18/2023	0	34.90
Vendor Subtotal:					34.90
Subtotal for FUND: 7940					234.67
7942-00-7942-46200	RELIANCE STANDARD LIFE INS CO	Life Insurance	12/19/2023	0	1.35

			Vendor Subtotal:		1.35
7942-00-7942-46600	RELIANCE STANDARD LIFE INS COLTD Insurance		12/19/2023	0	1.55
			Vendor Subtotal:		1.55
			Subtotal for FUND: 7942		2.90
8144-10-8144-61610	MARTIN GARDNER ARCHITECTUR	Muscatine Downtown Facade Revitalizat	12/18/2023	0	2,000.00
			Vendor Subtotal:		2,000.00
			Subtotal for FUND: 8144		2,000.00
8370-00-8370-74260	EON APPLICATIONS, INC	AcquireTM Annual Subscription	12/15/2023	0	7,920.00
			Vendor Subtotal:		7,920.00
			Subtotal for FUND: 8370		7,920.00
8450-05-8450-74250	AMAZON.COM	SRT1500XLA APC Smart-UPS On-Line	12/18/2023	0	1,253.53 00026241
8450-05-8450-74250	AMAZON.COM	ScanSnap iX1600	12/18/2023	0	416.43 00026210
			Vendor Subtotal:		1,669.96
8450-05-8450-74250	WINSOR CONSULTING	Dell 900 GB Hard Drive - 2.5" Internal -	12/18/2023	0	4,564.26 00025667
			Vendor Subtotal:		4,564.26
			Subtotal for FUND: 8450		6,234.22
8451-30-8451-74250	DELL MARKETING L.P.	U2724D Dell UltraSharp 27" Monitor	12/15/2023	0	335.99 00026251
8451-30-8451-74250	DELL MARKETING L.P.	MFS22 Dell Micro All-In-One Stand	12/15/2023	0	96.19 00026236
8451-30-8451-74250	DELL MARKETING L.P.	P2222H Dell 22" Monitor	12/15/2023	0	139.99 00026236
8451-30-8451-74250	DELL MARKETING L.P.	OptiPlex Micro Plus	12/15/2023	0	875.04 00026236

			Vendor Subtotal:		1,447.21
8451-30-8451-74250	TCM BANK NA VISA	EBay - Motherboard	12/19/2023	0	80.25
			Vendor Subtotal:		80.25
			Subtotal for FUND: 8451		1,527.46
8750-01-8750-68300	Riverview Hotel Development	Reinvestment July - Sept	12/19/2023	0	67,588.28
			Vendor Subtotal:		67,588.28
			Subtotal for FUND: 8750		67,588.28
9002-90-9020-41100	CITY OF MUSCATINE HOUSING RE' Admin Full-Time Wages 12/8/23		12/18/2023	0	2,957.13
9002-90-9020-41100	CITY OF MUSCATINE HOUSING RE' Admin Part-Time Wages 12/8/23		12/18/2023	0	86.82
9002-90-9020-41100	CITY OF MUSCATINE HOUSING RE' Admin Longevity 12/8/23		12/18/2023	0	2.28
			Vendor Subtotal:		3,046.23
9002-90-9020-41500	CITY OF MUSCATINE HOUSING RE' Auto Allowance		12/18/2023	0	37.50
			Vendor Subtotal:		37.50
9002-90-9020-41902	STAPLES ADVANTAGE	HP 138A Black Toner Cartridge (W1380	12/18/2023	0	143.38 00026175
			Vendor Subtotal:		143.38
9002-90-9020-41902	AMAZON.COM	Toner	12/18/2023	0	65.89
			Vendor Subtotal:		65.89
9002-90-9020-41904	CITY OF MUSCATINE HOUSING RE' MPW Nov Base PRI		12/18/2023	0	13.40
			Vendor Subtotal:		13.40
9002-90-9020-41904	MUSCATINE POWER & WATER	November Phones - Clark House	12/18/2023	0	86.61

				Vendor Subtotal:	86.61
9002-90-9020-41904	US CELLULAR	December Cell Phones	12/15/2023	0	52.79
				Vendor Subtotal:	52.79
9002-90-9020-41905	CITY OF MUSCATINE HOUSING RE'	November Postage	12/18/2023	0	4.98
				Vendor Subtotal:	4.98
9002-90-9020-41910	TENANT REPORTS.COM LLC	Background Checks	12/18/2023	0	50.00
				Vendor Subtotal:	50.00
9002-90-9020-41914	CITY OF MUSCATINE HOUSING RE'	MPW Oct/Nov Machlink	12/18/2023	0	23.56
				Vendor Subtotal:	23.56
9002-90-9020-41914	MUSCATINE POWER & WATER	November Internet - Clark House	12/18/2023	0	82.97
				Vendor Subtotal:	82.97
9002-90-9020-43100	MUSCATINE POWER & WATER	November Water - Clark House	12/18/2023	0	387.83
				Vendor Subtotal:	387.83
9002-90-9020-43200	MUSCATINE POWER & WATER	November Electric - Clark House	12/18/2023	0	3,984.65
				Vendor Subtotal:	3,984.65
9002-90-9020-43700	ALLIANT ENERGY	November Gas - Clark House	12/15/2023	0	2,731.38
				Vendor Subtotal:	2,731.38
9002-90-9020-43900	MUSCATINE POWER & WATER	November Sewer - Clark House	12/18/2023	0	1,202.92
				Vendor Subtotal:	1,202.92

9002-90-9020-44100	CITY OF MUSCATINE HOUSING RE'	Maint Full-Time Wages 12/8/23	12/18/2023	0	2,112.29
9002-90-9020-44100	CITY OF MUSCATINE HOUSING RE'	Maint Part-Time Wages 12/8/23	12/18/2023	0	1,191.32
9002-90-9020-44100	CITY OF MUSCATINE HOUSING RE'	Maint Longevity 12/8/23	12/18/2023	0	4.55
		Vendor Subtotal:			3,308.16
9002-90-9020-44202	CITY OF MUSCATINE HOUSING RE'	November Fuel	12/18/2023	0	72.83
		Vendor Subtotal:			72.83
9002-90-9020-44204	MENARDS (MUSC)	Toggle Switch/Screwdriver Set/Bulbs	12/18/2023	0	99.99
		Vendor Subtotal:			99.99
9002-90-9020-44204	VAN METER INDUSTRIAL INC	CH Smoke Detector: Kidde i1040	12/18/2023	0	1,488.00 00026106
		Vendor Subtotal:			1,488.00
9002-90-9020-44204	AMAZON.COM	Ball Chains Necklace	12/15/2023	0	9.99
		Vendor Subtotal:			9.99
9002-90-9020-44204	TCM BANK NA VISA	Zoro Tools - End Cap Kit	12/19/2023	0	99.69
		Vendor Subtotal:			99.69
9002-90-9020-44205	VAN METER INDUSTRIAL INC	RCPT Plate	12/15/2023	0	78.57
9002-90-9020-44205	VAN METER INDUSTRIAL INC	CH Common Area Lighting Lenses	12/18/2023	0	494.23 00025959
9002-90-9020-44205	VAN METER INDUSTRIAL INC	CH Common Area Lighting Lenses	12/18/2023	0	62.81
		Vendor Subtotal:			635.61
9002-90-9020-44205	AMAZON.COM	Solenoid	12/18/2023	0	57.96
		Vendor Subtotal:			57.96
9002-90-9020-44207	SHERWIN WILLIAMS	CH Rehab Paint per Gallon: Property Sol	12/15/2023	0	388.50 00026233

			Vendor Subtotal:		388.50
9002-90-9020-44218	PDQ SUPPLY INC	Switch	12/18/2023	0	98.04
			Vendor Subtotal:		98.04
9002-90-9020-44301	CITY OF MUSCATINE HOUSING RE'	November Refuse	12/18/2023	0	36.20
			Vendor Subtotal:		36.20
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #805	12/18/2023	0	20.00
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	DOS 11-16-23 CH 804/411Bed Bug Trea	12/18/2023	0	200.00 00026039
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control Common Areas	12/18/2023	0	600.00
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control Common Areas	12/18/2023	0	100.00
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	DOS 11-30-23 CH 512 Bed Bug	12/18/2023	0	250.00 00026164
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	DOS 11-30-23 CH 512 Bed Bug	12/18/2023	0	162.00
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #403	12/18/2023	0	20.00
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #306	12/18/2023	0	20.00
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	DOS 11-30-23 CH 1101/1100/508/411 B	12/18/2023	0	400.00 00026164
			Vendor Subtotal:		1,772.00
9002-90-9020-44306	CITY OF MUSCATINE HOUSING RE'	November Fuel	12/18/2023	0	250.20
9002-90-9020-44306	CITY OF MUSCATINE HOUSING RE'	Verizon - GPS (July/Oct/May/Sept)	12/18/2023	0	46.62
			Vendor Subtotal:		296.82
9002-90-9020-44307	SCHUMACHER ELEVATOR COMPA'	Elevator Maintenance	12/15/2023	0	1,090.32
			Vendor Subtotal:		1,090.32
9002-90-9020-44308	KELLY HEATING COOLING & PLBG	Solenoid Valve CH 200	12/15/2023	0	409.25
			Vendor Subtotal:		409.25
9002-90-9020-45103	CITY OF MUSCATINE HOUSING RE'	Unemployment 12/8/23	12/18/2023	0	11.49
			Vendor Subtotal:		11.49

9002-90-9020-45401	CITY OF MUSCATINE HOUSING RE'FICA 12/8/23		12/18/2023	0	480.76
	Vendor Subtotal:				480.76
9002-90-9020-45402	CITY OF MUSCATINE HOUSING RE'IPERS 12/8/23		12/18/2023	0	599.83
	Vendor Subtotal:				599.83
9002-90-9020-75200	CARRIAGE HOUSE CARPET ONE	CH 602 Blinds Replacement per Blind: G	12/15/2023	0	555.87 00026185
9002-90-9020-75200	CARRIAGE HOUSE CARPET ONE	CH 602 Blinds Installation per Blind: Gr	12/15/2023	0	37.50 00026185
9002-90-9020-75200	CARRIAGE HOUSE CARPET ONE	CH Vinyl Plank Bulk (pallet) per ft²	12/15/2023	0	5,534.59 00026150
	Vendor Subtotal:				6,127.96
	Subtotal for FUND: 9002				28,997.49
9004-90-9040-41100	CITY OF MUSCATINE HOUSING RE' Admin Full-Time Wages 12/8/23		12/18/2023	0	1,179.62
9004-90-9040-41100	CITY OF MUSCATINE HOUSING RE' Admin Longevity 12/8/23		12/18/2023	0	5.20
	Vendor Subtotal:				1,184.82
9004-90-9040-41904	CITY OF MUSCATINE HOUSING RE'MPW Nov Base PRI		12/18/2023	0	6.35
	Vendor Subtotal:				6.35
9004-90-9040-41904	MUSCATINE POWER & WATER	November Phones - Hershey	12/18/2023	0	93.21
	Vendor Subtotal:				93.21
9004-90-9040-41904	US CELLULAR	December Cell Phones	12/15/2023	0	26.40
	Vendor Subtotal:				26.40
9004-90-9040-41910	TENANT REPORTS.COM LLC	Background Checks	12/18/2023	0	5.00
	Vendor Subtotal:				5.00

9004-90-9040-41914	CITY OF MUSCATINE HOUSING RE' MPW Oct/Nov Machlink		12/18/2023	0	11.15
	Vendor Subtotal:				11.15
9004-90-9040-41914	MUSCATINE POWER & WATER	November Internet - Hershey	12/18/2023	0	83.18
	Vendor Subtotal:				83.18
9004-90-9040-43100	MUSCATINE POWER & WATER	November Water - Hershey	12/18/2023	0	192.92
	Vendor Subtotal:				192.92
9004-90-9040-43200	MUSCATINE POWER & WATER	November Electric - Hershey	12/18/2023	0	3,322.80
	Vendor Subtotal:				3,322.80
9004-90-9040-43700	ALLIANT ENERGY	November Gas - Hershey	12/15/2023	0	273.69
	Vendor Subtotal:				273.69
9004-90-9040-43900	MUSCATINE POWER & WATER	November Sewer - Hershey	12/18/2023	0	490.12
	Vendor Subtotal:				490.12
9004-90-9040-44100	CITY OF MUSCATINE HOUSING RE' Maint Full-Time Wages 12/8/23		12/18/2023	0	1,056.14
9004-90-9040-44100	CITY OF MUSCATINE HOUSING RE' Maint Part-Time Wages 12/8/23		12/18/2023	0	1,229.28
9004-90-9040-44100	CITY OF MUSCATINE HOUSING RE' Maint Longevity 12/8/23		12/18/2023	0	12.03
	Vendor Subtotal:				2,297.45
9004-90-9040-44202	CITY OF MUSCATINE HOUSING RE' November Fuel		12/18/2023	0	36.41
	Vendor Subtotal:				36.41
9004-90-9040-44204	TCM BANK NA VISA	Zoro Tools - Bath Fan	12/19/2023	0	82.38
	Vendor Subtotal:				82.38

9004-90-9040-44206	HD SUPPLY FACILITIES MAINT	Shower Hose	12/18/2023	0	78.84
		Vendor Subtotal:			78.84
9004-90-9040-44207	SHERWIN WILLIAMS	HM Paint Stock per Gallon: Property Sol	12/15/2023	0	129.50 00026232
9004-90-9040-44207	SHERWIN WILLIAMS	HM Paint Stock per Gallon: Property Sol	12/15/2023	0	259.00 00026232
		Vendor Subtotal:			388.50
9004-90-9040-44208	MENARDS (MUSC)	Heater	12/18/2023	0	99.96
9004-90-9040-44208	MENARDS (MUSC)	Heater	12/18/2023	0	99.95
		Vendor Subtotal:			199.91
9004-90-9040-44302	PHELPS CLEANING SERVICE INC	HM 101 Carpet Cleaning	12/15/2023	0	145.00 00026227
		Vendor Subtotal:			145.00
9004-90-9040-44303	SPANN'S PEST CONTROL LLC	Pest Control Common Areas	12/18/2023	0	50.00
9004-90-9040-44303	SPANN'S PEST CONTROL LLC	Pest Control Common Areas	12/18/2023	0	300.00
		Vendor Subtotal:			350.00
9004-90-9040-44306	CITY OF MUSCATINE HOUSING RE	Verizon - GPS (July/Oct/May/Sept)	12/18/2023	0	46.63
		Vendor Subtotal:			46.63
9004-90-9040-44307	SCHUMACHER ELEVATOR COMPA	Elevator Maintenance	12/15/2023	0	336.72
		Vendor Subtotal:			336.72
9004-90-9040-44312	NELSON ELECTRIC INC	Emergency Security Light Work	12/18/2023	0	252.36
		Vendor Subtotal:			252.36
9004-90-9040-44313	ZACK STUMBO	HM fall clean-up (removal of leaves/debr	12/15/2023	0	495.00 00025426
		Vendor Subtotal:			495.00

9004-90-9040-45103	CITY OF MUSCATINE HOUSING RE'	Unemployment 12/8/23	12/18/2023	0	11.15
		Vendor Subtotal:			11.15
9004-90-9040-45401	CITY OF MUSCATINE HOUSING RE'	FICA 12/8/23	12/18/2023	0	261.40
		Vendor Subtotal:			261.40
9004-90-9040-45402	CITY OF MUSCATINE HOUSING RE'	IPERS 12/8/23	12/18/2023	0	328.72
		Vendor Subtotal:			328.72
		Subtotal for FUND: 9004			11,000.11
9006-00-0000-21140	HALEY HANEY	Security Deposit Refund	12/19/2023	0	300.00
		Vendor Subtotal:			300.00
9006-90-9060-31100	MUSCATINE POWER & WATER	Utility Reimb - J Fisher 2708 C Blooming	12/18/2023	0	140.00
9006-90-9060-31100	MUSCATINE POWER & WATER	Utility Reimb - A Thorndyke 2804 A Blo	12/18/2023	0	11.00
9006-90-9060-31100	MUSCATINE POWER & WATER	Utility Reimb - R Piaga 2808 C Blooming	12/18/2023	0	146.00
9006-90-9060-31100	MUSCATINE POWER & WATER	Utility Reimb - A Garren 2812 C Bloomi	12/18/2023	0	73.00
9006-90-9060-31100	MUSCATINE POWER & WATER	Utility Reimb - A Huscko 2812 D Bloom	12/18/2023	0	90.00
9006-90-9060-31100	MUSCATINE POWER & WATER	Utility Reimb - B Swanson 2812 E Bloon	12/18/2023	0	78.00
9006-90-9060-31100	MUSCATINE POWER & WATER	Utility Reimb - I Sherrill 2908 C Bloomir	12/18/2023	0	75.00
		Vendor Subtotal:			613.00
9006-90-9060-36920	MUNICIPAL COLLECTIONS OF AMI	Agent Fees - November	12/19/2023	0	25.50
		Vendor Subtotal:			25.50
9006-90-9060-41100	CITY OF MUSCATINE HOUSING RE'	Admin Full-Time Wages 12/8/23	12/18/2023	0	824.83
9006-90-9060-41100	CITY OF MUSCATINE HOUSING RE'	Admin Part-Time Wages 12/8/23	12/18/2023	0	86.84
9006-90-9060-41100	CITY OF MUSCATINE HOUSING RE'	Admin Longevity 12/8/23	12/18/2023	0	1.95
		Vendor Subtotal:			913.62

9006-90-9060-41500	CITY OF MUSCATINE HOUSING RE' Auto Allowance		12/18/2023	0	25.00
	Vendor Subtotal:				25.00
9006-90-9060-41904	CITY OF MUSCATINE HOUSING RE' MPW Nov Base PRI		12/18/2023	0	6.35
	Vendor Subtotal:				6.35
9006-90-9060-41904	MUSCATINE POWER & WATER	November Phones - Sunset	12/15/2023	0	49.09
	Vendor Subtotal:				49.09
9006-90-9060-41904	US CELLULAR	December Cell Phones	12/15/2023	0	26.39
	Vendor Subtotal:				26.39
9006-90-9060-41905	CITY OF MUSCATINE HOUSING RE' November Postage		12/18/2023	0	0.63
	Vendor Subtotal:				0.63
9006-90-9060-41910	TEMP ASSOCIATES	Temp Employee Week Ending 12/3/23	12/18/2023	0	246.30
9006-90-9060-41910	TEMP ASSOCIATES	Temp Employee Week Ending 12/14/23	12/19/2023	0	369.45
	Vendor Subtotal:				615.75
9006-90-9060-41914	CITY OF MUSCATINE HOUSING RE' MPW Oct/Nov Machlink		12/18/2023	0	11.16
	Vendor Subtotal:				11.16
9006-90-9060-41914	MUSCATINE POWER & WATER	November Internet - Sunset	12/15/2023	0	82.97
	Vendor Subtotal:				82.97
9006-90-9060-43100	MUSCATINE POWER & WATER	November Water - Sunset	12/18/2023	0	19.22
9006-90-9060-43100	MUSCATINE POWER & WATER	November Water - 2800 Apt B	12/15/2023	0	16.96
9006-90-9060-43100	MUSCATINE POWER & WATER	November Water - 2700 Apt E	12/15/2023	0	20.35
9006-90-9060-43100	MUSCATINE POWER & WATER	November Water - 2806 Apt F	12/15/2023	0	23.64

			Vendor Subtotal:		80.17
9006-90-9060-43200	MUSCATINE POWER & WATER	November Electric - Sunset	12/18/2023	0	51.42
9006-90-9060-43200	MUSCATINE POWER & WATER	November Electric - 2800 Apt B	12/15/2023	0	31.03
9006-90-9060-43200	MUSCATINE POWER & WATER	November Electric - 2700 Apt E	12/15/2023	0	36.19
9006-90-9060-43200	MUSCATINE POWER & WATER	November Electric - Sunset	12/15/2023	0	52.75
9006-90-9060-43200	MUSCATINE POWER & WATER	November Electric - 2806 Apt F	12/15/2023	0	92.12
			Vendor Subtotal:		263.51
9006-90-9060-43900	MUSCATINE POWER & WATER	November Sewer - Sunset	12/18/2023	0	37.72
9006-90-9060-43900	MUSCATINE POWER & WATER	November Sewer - 2800 Apt B	12/15/2023	0	33.28
9006-90-9060-43900	MUSCATINE POWER & WATER	November Sewer - 2700 Apt E	12/15/2023	0	39.93
9006-90-9060-43900	MUSCATINE POWER & WATER	November Sewer - 2806 Apt F	12/15/2023	0	33.28
			Vendor Subtotal:		144.21
9006-90-9060-44100	CITY OF MUSCATINE HOUSING RE'	Maint Full-Time Wages 12/8/23	12/18/2023	0	2,355.49
9006-90-9060-44100	CITY OF MUSCATINE HOUSING RE'	Maint Longevity 12/8/23	12/18/2023	0	6.17
			Vendor Subtotal:		2,361.66
9006-90-9060-44202	CITY OF MUSCATINE HOUSING RE'	November Fuel	12/18/2023	0	36.41
			Vendor Subtotal:		36.41
9006-90-9060-44204	MARK A DIERCKS	Duplicate Keys	12/15/2023	0	16.00
			Vendor Subtotal:		16.00
9006-90-9060-44204	MENARDS (MUSC)	Liner/Curtain Pins/Batteries	12/18/2023	0	85.70
			Vendor Subtotal:		85.70
9006-90-9060-44204	PLUMB SUPPLY COMPANY	Metal Screw/Nut Driver	12/15/2023	0	58.38
			Vendor Subtotal:		58.38

9006-90-9060-44204	VAN METER INDUSTRIAL INC	SS Smoke Detector: Kidde i1040	12/18/2023	0	2,232.00 00026107
		Vendor Subtotal:			2,232.00
9006-90-9060-44204	MUSCATINE LUMBER	Caulk	12/19/2023	0	15.58
		Vendor Subtotal:			15.58
9006-90-9060-44205	MENARDS (MUSC)	GFCI	12/18/2023	0	89.94
		Vendor Subtotal:			89.94
9006-90-9060-44206	PLUMB SUPPLY COMPANY	Wax Bowl Ring	12/18/2023	0	14.88
9006-90-9060-44206	PLUMB SUPPLY COMPANY	SS 2804B Waterheater Replacement: Nav	12/15/2023	0	1,217.71 00025586
9006-90-9060-44206	PLUMB SUPPLY COMPANY	SS 2804B Waterheater Replacement: Nav	12/15/2023	0	118.29
9006-90-9060-44206	PLUMB SUPPLY COMPANY	Diverter	12/18/2023	0	78.75
		Vendor Subtotal:			1,429.63
9006-90-9060-44207	SHERWIN WILLIAMS	Paint	12/18/2023	0	20.98
9006-90-9060-44207	SHERWIN WILLIAMS	SS Rehab Paint per Gallon: Property Solt	12/15/2023	0	259.00 00026234
9006-90-9060-44207	SHERWIN WILLIAMS	SS Rehab Paint per Gallon: Property Solt	12/15/2023	0	129.50 00026234
		Vendor Subtotal:			409.48
9006-90-9060-44208	MENARDS (MUSC)	Heater	12/18/2023	0	99.95
		Vendor Subtotal:			99.95
9006-90-9060-44208	PLUMB SUPPLY COMPANY	SS filter: 16 x 20 x 1 merv10 Pleated Fil	12/15/2023	0	105.66 00025657
9006-90-9060-44208	PLUMB SUPPLY COMPANY	SS filter: 16 x 25 x 1 merv10 Pleated Filt	12/15/2023	0	174.51 00025657
		Vendor Subtotal:			280.17
9006-90-9060-44218	PDQ SUPPLY INC	Element	12/18/2023	0	29.95
		Vendor Subtotal:			29.95
9006-90-9060-44218	AMAZON.COM	Hinge Shim	12/18/2023	0	46.95

			Vendor Subtotal:	46.95
9006-90-9060-44301	CITY OF MUSCATINE HOUSING RE'	November Refuse	12/18/2023	0 19.00
			Vendor Subtotal:	19.00
9006-90-9060-44302	HALEY HANEY	Move Out Cleaning	12/19/2023	0 -143.22
			Vendor Subtotal:	-143.22
9006-90-9060-44306	CITY OF MUSCATINE HOUSING RE'	Verizon - GPS (July/Oct/May/Sept)	12/18/2023	0 46.62
			Vendor Subtotal:	46.62
9006-90-9060-44306	SINCLAIR	SS John Deere Rear PTO Hydraulic Repa	12/15/2023	0 110.63 00026226
			Vendor Subtotal:	110.63
9006-90-9060-44315	RIVERBEND MAINTENANCE LLC	HM 107 Paint Rehab	12/15/2023	0 550.00 00026230
			Vendor Subtotal:	550.00
9006-90-9060-44315	HALEY HANEY	Move Out Damages	12/19/2023	0 -71.61
			Vendor Subtotal:	-71.61
9006-90-9060-45103	CITY OF MUSCATINE HOUSING RE'	Unemployment 12/8/23	12/18/2023	0 0.79
			Vendor Subtotal:	0.79
9006-90-9060-45401	CITY OF MUSCATINE HOUSING RE'	FICA 12/8/23	12/18/2023	0 246.12
			Vendor Subtotal:	246.12
9006-90-9060-45402	CITY OF MUSCATINE HOUSING RE'	IPERS 12/8/23	12/18/2023	0 309.20
			Vendor Subtotal:	309.20

Subtotal for FUND: 9006					11,416.68
9007-00-0000-23530	SCOTT COMMUNITY COLLEGE	M Saylee - 2023 Fall Term	12/18/2023	0	2,876.00
9007-00-0000-23530	SCOTT COMMUNITY COLLEGE	M Saylee - 2024 Winterim	12/18/2023	0	648.00
9007-00-0000-23530	SCOTT COMMUNITY COLLEGE	M Saylee - Cengage Unlimited	12/18/2023	0	162.49
Vendor Subtotal:					3,686.49
9007-90-9070-41100	CITY OF MUSCATINE HOUSING RE'	Admin Full-Time Wages 12/8/23	12/18/2023	0	4,857.44
9007-90-9070-41100	CITY OF MUSCATINE HOUSING RE'	Admin Part-Time Wages 12/8/23	12/18/2023	0	694.66
9007-90-9070-41100	CITY OF MUSCATINE HOUSING RE'	Admin Longevity 12/8/23	12/18/2023	0	10.73
Vendor Subtotal:					5,562.83
9007-90-9070-41500	CITY OF MUSCATINE HOUSING RE'	Auto Allowance	12/18/2023	0	12.50
Vendor Subtotal:					12.50
9007-90-9070-41901	AMAZON.COM	Letter Tray/Magnet/Pencils	12/15/2023	0	48.77
Vendor Subtotal:					48.77
9007-90-9070-41904	CITY OF MUSCATINE HOUSING RE'	MPW Nov Base PRI	12/18/2023	0	44.44
Vendor Subtotal:					44.44
9007-90-9070-41904	TCM BANK NA VISA	Google - Google Voice	12/19/2023	0	11.45
Vendor Subtotal:					11.45
9007-90-9070-41905	CITY OF MUSCATINE HOUSING RE'	November Postage	12/18/2023	0	268.05
Vendor Subtotal:					268.05
9007-90-9070-41907	IOWA NAHRO	Dues	12/15/2023	0	100.00
Vendor Subtotal:					100.00

9007-90-9070-41910	TENANT REPORTS.COM LLC	Background Checks	12/18/2023	0	275.00
		Vendor Subtotal:			275.00
9007-90-9070-41914	CITY OF MUSCATINE HOUSING RE'	MPW Oct/Nov Machlink	12/18/2023	0	78.11
		Vendor Subtotal:			78.11
9007-90-9070-45103	CITY OF MUSCATINE HOUSING RE'	Unemployment 12/8/23	12/18/2023	0	6.25
		Vendor Subtotal:			6.25
9007-90-9070-45401	CITY OF MUSCATINE HOUSING RE'	FICA 12/8/23	12/18/2023	0	410.50
		Vendor Subtotal:			410.50
9007-90-9070-45402	CITY OF MUSCATINE HOUSING RE'	IPERS 12/8/23	12/18/2023	0	525.13
		Vendor Subtotal:			525.13
9007-90-9070-47150	MUSCATINE POWER & WATER	Utility Reimb - A Dominguez	12/19/2023	0	115.00
9007-90-9070-47150	MUSCATINE POWER & WATER	Utility Reimb - C Sywassink	12/18/2023	0	7.00
		Vendor Subtotal:			122.00
9007-90-9070-47150	DIMARK LLC	Other - T Elliott	12/19/2023	0	181.00
		Vendor Subtotal:			181.00
9007-90-9070-47150	HARRISON LOFTS LLC	New HAP M Kemp 23 of 30 days Nov/ F	12/19/2023	0	1,011.00
9007-90-9070-47150	HARRISON LOFTS LLC	New HAP A Zachringer Full Dec	12/19/2023	0	1,045.00
		Vendor Subtotal:			2,056.00
9007-90-9070-47150	WEST HILL PROPERTIES	Adjustment for J Behrend Dec	12/19/2023	0	43.00
		Vendor Subtotal:			43.00

9007-90-9070-47150	COLORADO SENIOR LOFTS LLC	New HAP Full December P Simpson	12/19/2023	0	251.00
		Vendor Subtotal:			251.00
9007-90-9070-47150	MUSCATINE HOUSING SOLUTIONS	New HAP C Valencia Full Dec	12/19/2023	0	611.00
		Vendor Subtotal:			611.00
9007-90-9071-41100	CITY OF MUSCATINE HOUSING RE'	Admin Full-Time Wages 12/8/23	12/18/2023	0	1,818.80
		Vendor Subtotal:			1,818.80
9007-90-9071-41400	MRI SOFTWARE LLC	Family Self-Sufficiency training Novemb	12/18/2023	0	760.00 00025879
		Vendor Subtotal:			760.00
9007-90-9071-41904	TCM BANK NA VISA	Google - Google Voice	12/19/2023	0	22.91
		Vendor Subtotal:			22.91
9007-90-9071-45401	CITY OF MUSCATINE HOUSING RE' FICA	12/8/23	12/18/2023	0	136.14
		Vendor Subtotal:			136.14
9007-90-9071-45402	CITY OF MUSCATINE HOUSING RE' IPERS	12/8/23	12/18/2023	0	171.70
		Vendor Subtotal:			171.70
		Subtotal for FUND: 9007			17,203.07
		Report Total:			999,955.51

BILLS FOR APPROVAL SUMMARY
December 22, 2023

Computer Bill Lists

Regular Bills 12/22/23		\$ 999,955.51
Special Ck Run 12/8/23	Elderly	139.00
Grandbridge - December	Hershey	18,921.49
Payroll Vendor Checks 12/8/23		16,332.00
Payroll Vendor ACH Payments 12/8/23		96,367.47
	Subtotal	\$ 1,131,715.47

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance December	\$ 79,000.00
Wellmark Insurance	Health/Dental Insurance December	79,000.00
Payroll Account	Transfer	454,381.88
Treasurer State of Iowa	State Tax Withholding	28,461.69
IPERS	November Contributions	123,489.27
Internal Revenue Service	Federal Withholding	120,236.24
	Subtotal	\$ 884,569.08

Voucher Program

Various Landlords	Estimated January Rent	\$ 168,000.00
		\$ 168,000.00

Voids

Void CK 12/19/23	Operating	\$ (822.50)
Void CK 12/12/23	Section 8	(3,417.78)
	Subtotal	\$ (4,240.28)

Total Expenditures	\$ 2,180,044.27
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12/8/2023	Payroll Checks	AFA Flex Billing	4,832.95
12/8/2023	Payroll Checks	AFLAC	584.14
12/8/2023	Payroll Checks	Allstate	14.94
12/8/2023	Payroll Checks	American Fidelity	2,835.11
12/8/2023	Payroll Checks	City of Muscatine	7,524.52
12/8/2023	Payroll Checks	Clerk of Court	70.00
12/8/2023	Payroll Checks	Police & Fire Ins	194.94
12/8/2023	Payroll Checks	State of Illinois	198.40
12/8/2023	Payroll Checks	United Way	77.00
12/8/2023	ACH Payroll	Mission Square ICMA Retire	11,289.16
12/8/2023	ACH Payroll	Mission Square ICMA RC	1,039.53
12/8/2023	ACH Payroll	Municipal Fire & Police Retire	78,517.78
12/8/2023	ACH Payroll	Nationwide	5,521.00



City of Muscatine

ITEM NUMBER 2023-0471

IN-DEPTH ITEM - CITY COUNCIL

DATE: 12/21/2023

STAFF

Jeff Jirak, Police Captain
Courtney Patel, Animal Control Officer
Anthony Kies, Police Chief

SUBJECT FOR DISCUSSION

Third and Final Reading of an Amended ordinance for Title 6, Chapter 8 of the Code of the City of Muscatine, Regarding Animal Regulations.

EXECUTIVE SUMMARY

Presented for City Council's consideration is a third and final reading of an amended ordinance amending Title 6, Chapter 8 of the City Code regarding animal regulations. City Council considered the second reading of the original amended ordinance at its November 16, 2023, City Council meeting. Upon consideration of the original amendment to the ordinance, City Council member Froelich made a motion to amend the ordinance by removing the proposed changes to section 6-8-1-L -3 i and j and to retain the changes to 6-8-1-L-3 g and h, 6-8-1 P and V, and 6-8-3 B.

GENERAL DIRECTION SOUGHT AND SPECIFIC QUESTIONS TO BE ANSWERED

Staff recommends adoption of this ordinance on third and final reading and to declare for its publication as required by law.

BACKGROUND/DISCUSSION

Presented for City Council's consideration is a third and final reading of an amended ordinance amending Title 6, Chapter 8 of the City Code regarding animal regulations. City Council considered the second reading of the proposed ordinance amendments at its November 16, 2023, City Council meeting. Upon consideration of the original amendment to the ordinance, City Council member Froelich made a motion to amend the ordinance by removing the proposed changes to section 6-8-1-L -3, i and j and to retain the changes to 6-8-1-L-3 g and h, 6-8-1 P and V, and 6-8-3 B. This motion was seconded by Councilmember Jindrich and passed via a roll call vote with 6 ayes and 1 Nay (Gordon). The new amended motion is attached to this agenda item summary. Due to the substantive change in meaning, the amended ordinance was presented for a second reading at the Dec 7, 2021 meeting and now for a third and final

reading.

ATTACHMENTS

1. Ord_2023-0471 (6)
2. November 16 2023 City Council meeting minutes

**CITY OF MUSCATINE
ORDINANCE 2023-0471**

**ORDINANCE AMENDING TITLE 6, CHAPTER 8 OF THE CITY CODE OF
MUSCATINE, IOWA - ANIMAL REGULATIONS**

WHEREAS, The City of Muscatine's current animal regulation can be found in Title 6, Chapter 8 of the City Code of Muscatine, Iowa; and

WHEREAS, The City of Muscatine desires to ensure the safety and welfare of its residents and the humane treatment of animals; and

WHEREAS, On September 14, 2023, City Staff provided an overview of minor changes to animal regulations for the City of Muscatine, and proposed possible amendments to the City Code; and

WHEREAS, City Council directed City staff to prepare changes to portions of Title 6, Chapter 8 of the City Code of Muscatine, Iowa, related to the regulation of animal registration, dangerous animals, vicious dogs, and irresponsible owners.

NOW THEREFORE, be it ordained by the City Council of the City of Muscatine, in the State of Iowa, as follows: The currently adopted versions of Title 6, Chapter 8 of the City Code of Muscatine, Iowa, are hereby deleted and exhibit A, as attached, is hereby adopted in lieu thereof. This ordinance shall be in effect from and after the passage, approval and publication of this ordinance as provided by law.

SECTION 1: **AMENDMENT** “6-8-1 Definitions” of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

6-8-1 Definitions

For use in this Ordinance, the following terms are defined:

- A. “Adequate Food” means providing, at suitable intervals of not more than twenty-four (24) hours, unless the dietary requirements of the animal so require, a quantity and quality of wholesome foodstuff, suitable for the physical condition and age of the animal, served in a clean receptacle or container, sufficient to maintain an adequate level of nutrition for such animal.
- B. “Adequate Indoor Shelter” means a properly ventilated and illuminated facility, sufficiently regulated by heating or cooling to protect the animal from extremes of temperature and sufficient to provide for the animal's health and comfort.
- C. “Adequate Outdoor Shelter” means a structurally sound and weatherproof shelter

made up of four (4) solid sides, a roof and a floor off the ground, which provides adequate protection from exposure to weather conditions and is placed in an area free of debris, feces and standing water. An adequate outdoor shelter must meet the requirements of adequate space. An animal crate is not an adequate outdoor shelter.

- D. "Adequate Sanitation" means cleaning or sanitizing of enclosures and housing facilities to remove excreta and other waste materials and dirt so as to minimize health hazards, flies or odors.
- E. "Adequate Space" means primary enclosures and housing facilities constructed and maintained so as to provide sufficient space to allow each animal to make normal postural and social adjustments with adequate freedom of movement to maintain physical condition.
- F. "Adequate Veterinary Care" means prompt reasonable care provided to a sick, diseased or injured animal by a licensed veterinarian, euthanized in a manner deemed appropriate by the City, or turned over to the City with approval of the Chief of Police, or designee.
- G. "Adequate Water" means reasonable access to a supply of clean, fresh, potable water, provided in a sanitary manner.
- H. "Altered" means a neutered male dog or cat which has been rendered sterile by a surgical procedure (orchietomy), or a spayed female dog or cat which has been rendered sterile by a surgical procedure (ovariohysterectomy).
- I. "Animal" means dogs, cats, all domestic animals, and any other animal owned by a person.
- J. "At Large" means any animal found off the premises of his owner and not under the control of a competent person, restrained within a motor vehicle, housed in a veterinary hospital or kennel, on a leash, or "at heel" beside a competent person and obedient to that person's command.
- K. "Commercial Establishments" means an animal shelter, boarding kennel, commercial breeder, commercial kennel, dealer, pet shop, pound, public auction, or research facility as defined in Iowa Code §162.
- L. "Dangerous Animal" means:
 - 1. Any animal as defined in this Chapter and is not a dangerous dog which is not naturally tame or gentle; which is of a wild nature or disposition; and which is capable of killing, inflicting serious injury upon, or causing disease among human beings or domestic animals and having known tendencies as a species to do so.
 - 2. Any animal declared to be dangerous by the City Council.
 - 3. The following animals which shall be deemed to be dangerous animals per se:
 - a. Lions, tigers, jaguars, leopards, cougars, lynxes, cheetahs, and bobcats;
 - b. Wolves, coyotes, and foxes;
 - c. Badgers, wolverines, weasels, and skunks;
 - d. Raccoons;
 - e. Bears;
 - f. Monkeys and chimpanzees;
 - g. ~~Alligators and crocodiles~~ A member of the order crocodilia, including

- but not limited to alligators, caimans, crocodiles, and gharials;
- h. ~~Scorpions~~; A member of the order squamata which is any of the following:
- (1) A member of the family varanidae, which are limited to water monitors and crocodile monitors.
 - (2) A member of the family atractaspidae, including but not limited to mole vipers and burrowing asps.
 - (3) A member of the family helodermatidae including but not limited to bearded lizards and gila monsters.
 - (4) A member of the family elapidae, viperidae, crotalidae, atractaspidae, or hydrophidae which are venomous, including but not limited to cobras, mambas, coral snakes, kraits, adders, vipers, rattlesnakes, copperheads, pitvipers, keelbacks, cottonmouths, and sea snakes.
 - (5) A member of the superfamily henophidia, which are limited to reticulated pythons, anacondas, and african rock pythons.
- i. Snakes that are venomous or constrictors;
- j. Gila monsters; and
- k. Any crossbreed of such animals which have similar characteristics to the animals specified above.
- M. "Dangerous Dog" means any dog that, while on public or private property (including the owner's property)
1. Behaves in a manner that a reasonable person would believe poses a serious and unjustified imminent threat of serious physical injury or death to a person or domestic animal, chasing or approaching a human upon the streets, sidewalks, or any public or private property in a menacing or threatening manner and in an apparent attitude of attack without provocation;
 2. Causes injury to a domestic animal; or
 3. Has caused a bite injury and is not a vicious dog.
- N. "Dogs" means both male and female animals of the canine species whether altered or not.
- O. "Domestic Animal" means an animal that has been tamed and kept by humans as a work animal, food source, or pet.
- P. "Irresponsible Owner" means an owner that has violated this Chapter one (1) or more times on three (3) separate occasions within a rolling twelve-month period or has violated this chapter on one (1) occasion that is so egregious it may result in determination.
- Q. "Owner" means any person or persons, firm, association, or corporation owning, keeping, sheltering, or harboring an animal, including but not limited to feeding, watering, and providing veterinary care.
- R. "Serious Injury" means any physical injury that results in one or more broken bones, multiple bites, or one or more lacerations requiring sutures, or an injury requiring reconstructive or plastic surgery.
- S. "Tethering" means fastening an animal to a fixed object, including a trolley or pulley, so as to limit its range of movement using a rope, chain, or similar device.

- T. "Unaltered" means a dog or cat that has not been altered as defined in this Section.
- U. "Unattended Dog" means a dog that is outdoors without the supervision of a person.
- V. "Vicious Dog" means any dog that, while on public or private property (including the owner's property), without provocation or justification bites or attacks a person and causes serious physical injury or death. ~~or is declared vicious under this Chapter.~~ A dog may also be deemed vicious after three (3) or more bites causing any level of bodily injury.

SECTION 2: AMENDMENT "6-8-3 Registration And License" of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

6-8-3 Registration And License

- A. All dogs or cats six (6) months of age or older shall be registered by an owner who is 18 years of age or older and the owner, except owners of seeing-eye dogs or owners who are confined to a wheelchair who are exempt from paying the registration and licensing fee but shall register their dogs or cats, shall pay the fee to the City in the office of the Department of Finance and Records or designee. The fee required by this Section shall be set by resolution of the City Council and is listed in the Schedule of Permit and Licensing Requirements in Appendix B to this Code of Ordinances. The license will be in full force and effect until the anniversary date of the rabies vaccination or inoculation of the animal and thereafter shall be renewable as determined by the animals' vaccination schedule.
- ~~B. It is the responsibility of the owner to furnish written proof that the dog or cat being registered is altered. Persons making a license renewal application received after thirty (30) calendar days of license expiration date shall pay as a penalty as listed in the Schedule of Permit and Licensing Requirements in Appendix B to this Code of Ordinances.~~
- C. The provisions of this Section shall not apply to dogs or cats in the custody of a veterinarian or animal shelter or animal rescuer or Animal Control Officer or Police Officer or whose owners are nonresidents temporarily within the City for a period not exceeding thirty (30) calendar days.
- D. It shall be a violation of this Section for any person to knowingly issue a check for which funds are insufficient or to stop payment on any check written in payment of fees contained in this Section. Any license(s) or penalties paid for with such checks are, in the case of the license, invalid, and in the case of the penalty, still outstanding.
- E. No dog or cat shall be registered or licensed under this Section unless a certificate of a licensed veterinarian certifying to the fact and date of rabies inoculation of such dog or cat shall have been filed with or exhibited to the authorized agent of the City in the Department of Finance and Records or designee, showing vaccination or inoculation as required by Section 6-8-2 of the City Code.

- F. Upon payment of the fee as provided in this Section and upon producing a certificate of inoculation or vaccination, the agent of the City in the Department of Finance or designee shall furnish to the person paying such fee a numbered license tag and memorandum of registry for each dog or cat for which such fee has been paid. It shall be a violation of this Section for any person to sell or transfer ownership of any dog or cat over six (6) months of age without a dog or cat license.
- G. The Department of Finance and Records or designee shall keep a complete registry of all licensed dogs and cats, their breed, color and sex, and shall also enter therein the name and address of the owner as given and the number of the license tag.

REPEALER CLAUSE All ordinances or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

SEVERABILITY CLAUSE Should any part or provision of this Ordinance be declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the Ordinances a whole or any part thereof other than the part so declared to be unconstitutional or invalid.

First Reading: 11/16/23

Second Reading:

Third Reading:

Publication:

PASSED AND ADOPTED BY THE CITY OF MUSCATINE CITY COUNCIL

Presiding Officer

Attest

Dr. Brad Bark, Mayor, City of
Muscatine

Carol Webb, City Clerk, City of
Muscatine



City of Muscatine

CITY COUNCIL MINUTES

Thursday, November 16, 2023

1. **CALL TO ORDER**

Mayor Bark called the City Council meeting for November 16, 2023 to order at 6:00 PM.

2. **INVOCATION- Pam Saturnia, First Presbyterian Church**

3. **ROLL CALL**

Councilmembers Present: Nadine Brockert, John Jindrich, Jeff Osborne, Peggy Gordon(virtually), Angie Lewis, Dennis Froelich, DeWayne Hopkins. Mayor Dr. Brad Bark, City Administrator Carol Webb and Administrative Secretary Cinda Hilger were also present.

4. **PLEDGE OF ALLEGIANCE**

5. **FROM THE MAYOR**

6. **APPROVAL OF AGENDA AS PRESENTED AND/OR AS AMENDED**

Councilmember Angie Lewis, seconded by Councilmember Jeff Osborne moved to approve the agenda as presented. Vote: Ayes -7, Nays - 0, Motion Passed.

7. **COMMUNICATIONS - CITIZENS**

Jim Elias - 2629 Canterbury Rd was present to share regarding the installation of the new "Zenith" structure at the 2nd Street and Mulberry Roundabout. Mr. Elias thanked all involved in making this happen.

Karl Reichert-3402 Tipton Rd. was present to share his recommendations regarding City Officials. Mr. Reichert stated this is the most positive City Council he has seen in years. Mr. Reichert suggested to City Council that they return the powers to the Mayor that were stripped from the position by a former City Council. He also stated the City Councilmembers should be paid equal to the Muscatine Board of Supervisors Members and that the City should do whatever it takes to keep the current City Administrator.

8. COUNCILMEMBER FOLLOW UP TO CITIZEN COMMUNICATION

Councilmember Lewis questioned what powers had been taken away from the mayor. City Administrator Webb stated she would look into that and get back to council with the information.

9. CONSENT AGENDA * (ITEMS 10-14)

Councilmember Angie Lewis, seconded by Councilmember DeWayne Hopkins, moved to approve the Consent Agenda including Items 10-14. Ayes - 7 , Nays - 0, Motion passed

10. * REVIEW AND POTENTIAL VOTE TO APPROVE MINUTES

- A. November 2, 2023 City Council Regular Meeting Minutes
- B. November 9, 2023 City Council In-Depth Meeting Minutes

11. * PETITIONS AND COMMUNICATIONS

- A. Request for Renewal of a Class "E" Retail Alcohol License for Kum & Go #1436, 416 Cedar Street – Kum & Go LC (pending inspections)
- B. Request for Renewal of a Class "C" Retail Alcohol License and Outdoor Service for Contrary Brewing Company, 411 West Mississippi Drive – Contrary Brewing LLC (pending inspections)
- C. Request for Renewal of a Class "E" Retail Alcohol License for Westside Store, 2201 Houser Street – West Side Houser Mart LLC (pending inspections)
- D. Request on First Reading on a New Class "C" Retail Alcohol License for The OB, 101 West Mississippi Drive – The OB LLC (pending inspections and insurance)
- E. Request for a Class "C" Retail Alcohol Permit (5-day Alcohol Permit) for The Tipsy Traveler's LLC, 2107 Stewart Road – The Tipsy Traveler's LLC (pending inspections)
- F. Request for Renewal of a Class "C" Retail Alcohol License for Flaming Embers, 131 West 2nd Street – Flaming Embers Inc. (pending inspections and insurance)
- G. Request for Renewal of a Class "C" Retail Alcohol License for Hubble's Tap, 214 East 2nd Street – Hubble's Glenda LLC (pending inspections and insurance)
- H. Request for renewal of a Class "C" Beer Permit for New York Dollar Store, 109 East 2nd Street – Antonio Sosa (pending inspections and insurance)

12. * COMMUNICATION – RECEIVE AND FILE

- A. November 2, 2023 County Board of Supervisors Meeting Minutes
- B. November 6, 2023 County Board of Supervisors Meeting Minutes

C. October 30, 2023 Board of Supervisors Meeting Minutes

13. *** PURCHASE ORDERS**

14. *** APPROVAL OF BILLS**

A. November 16, 2023 Bills for Approval

15. **PUBLIC HEARING**

16. **BOARDS AND COMMISSIONS**

17. **FROM THE CITY ADMINISTRATOR**

A. Second Reading of Ordinance Amending Title 6, Chapter 8 of the Code of the City of Muscatine, Regarding Animal Regulations
Councilmember Angie Lewis, seconded by Councilmember Jeff Osborne, moved to approve the second reading of the ordinance.

Don Becker, 1306 New Hampshire Street, was present to share his support for the changes to code that would allow for certain types of snakes to be kept by residents in the city limits. Mr. Becker states that limiting constrictors is unfounded, as several types of constrictors are native to Muscatine and can be found in the wild.

Kevin Madsen, 2605 Dawson St, was present to state he is not opposed to pet snakes but is opposed to having a business of breeding and selling snakes in a residential area. Mr. Madsen brought a petition signed by 177 residents opposing the breeding and selling of snakes in a residential zoned area.

Shanda Good, 1716 Bandag Dr. was present to share her support of the code changes that would allow for snakes to be kept by residents.

Andrew Keefe, 1209 Vista Court was present to share his support of the code changes allowing for snakes to be kept as pets by residents.

Sara Mullins, 921 W.3rd Street was present to state she is in support of the keeping of snakes as pets. She stated having a law to ban snakes that are smaller than many of the native wild snakes is arbitrary.

City Administrator Webb made clarification to what the vote was concerning for this item and that the home based business issue was not part of the code being voted on.

Councilmember Dennis Froelich made a motion to amend the ordinance by removing the proposed changes to section 6-8-1-L -3 i and j and to retain the changes to 6-8-1-L-3 g and h, 6-8-1 P and V, and 6-8-3 B. Seconded by Councilmember Jindrich.

Councilmember Osborne stated the public concern is not against snakes but against business in residential areas and the volume of snakes and/or rats. Mr. Osborne suggested limiting the number of snakes a person can keep.

Councilmember Jindrich is in favor of amendment and stated he feels the number of snakes in the resident is excessive. He stated he feels the number of snakes in this home is detrimental to the neighborhood.

Councilmember Lewis stated she is not opposed to the snakes but as a councilmember she needs to vote regarding what the people want and feels that the citizens are against this many snakes in a residential area.

Councilmember Froelich stated he has received many phone calls and emails from residents stating this is not the appropriate place to house the amount of snakes and rats that are being housed.

Councilmember Brockert does not agree with the breeding of snakes and rats in a residential area.

Councilmember Osborne stated he was not happy with the amendment but feels he needs to vote with the majority of the residents.

Vote: Ayes - 6, Nays - 1,(Gordon) Amdendment to the Motion Passed.

Vote to approve the original motion as amended.

Vote Ayes - 7, Nays - 0 Motion passed.

City Administrator Webb stated the amended ordinance voted on tonight would be considered the first reading and would be brought back to council for 2 additional readings prior to being passed.

B. Third and Final Reading of an Ordinance Creating a Construction Appeal & Advisory Board

Councilmember Dennis Froelich, Seconded by Councilmember Peggy Gordon, moved to Adopt the Ordinance on third and final reading and to direct for its publication as required by law. Vote: Ayes - 7, Nays - 0, Motion Passed.

C. Resolutions (15) Approving Annual Appropriations for TIF Rebates for Fiscal Year 2024/2025:

- I Resolution Providing for the Appropriation of an Amount not to Exceed \$320,000 for the Wal-View Developments Project #1 TIF Rebate for the Fiscal Year Beginning July 1, 2024.

Councilmember Angie Lewis, seconded by Councilmember Dennis Froelich

moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- II Resolution Providing for the Appropriation of an Amount not to Exceed \$175,000 for the Wal-View Developments Project #2 TIF Rebate for the Fiscal Year Beginning July 1, 2024.

Councilmember Peggy Gordon, seconded by Councilmember Angie Lewis moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- III Resolution Providing for the Appropriation of an Amount not to Exceed \$60,000 for the Musco Sports Lighting Project #2 TIF Rebate for the Fiscal Year Beginning July 1, 2024.

Councilmember DeWayne Hopkins, seconded by Councilmember Nadine Brockert moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- IV Resolution Providing for the Appropriation of an Amount not to Exceed \$38,000 for the Harrison Lofts, LLC TIF Rebate for the Fiscal Year Beginning July 1, 2024.

Councilmember Angie Lewis, seconded by Councilmember John Jindrich moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- V Resolution Providing for the Appropriation of an Amount not to Exceed \$400,000 for the Riverview Hotel Development TIF Rebate for the Fiscal Year Beginning July 1, 2024.

Councilmember Dennis Froelich, seconded by Councilmember DeWayne Hopkins moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- VI Resolution Providing for the Appropriation of an Amount not to Exceed \$107,000 for the HNI Corporation TIF Rebate for the Fiscal Year Beginning July 1, 2024.

Councilmember Angie Lewis, seconded by Councilmember Peggy Gordon moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- VII Resolution Providing for the Appropriation of an Amount not to Exceed \$78,000 for the White Distribution & Supply LLC TIF Rebate for the Fiscal Year Beginning July 1, 2024.

Councilmember DeWayne Hopkins, seconded by Councilmember Dennis Froelich moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- VIII Resolution Providing for the Appropriation of an Amount not to Exceed \$73,000 for the Bush Development, LLC/ Hershey Development LLC TIF Rebate for the Fiscal Year Beginning July 1, 2024.

Councilmember John Jindrich, seconded by Councilmember Nadine Brockert

moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- IX Resolution Providing for the Appropriation of an Amount not to Exceed \$30,000 for the JNB Oak Park, LP TIF Rebate for the Fiscal year Beginning July 1, 2024.
Councilmember Angie Lewis, seconded by Councilmember Dennis Froelich moved to Adopt the Resolution.
Vote: Ayes - 7, Nays - 0, Motion Passed.
- X Resolution Providing for the Appropriation of an Amount not to Exceed \$40,000 for the NPSW Enterprises, LLC TIF Rebate for the First Phase of the Arbor Commons Development for the Fiscal year Beginning July 1, 2024.
Councilmember Dennis Froelich, seconded by Councilmember Angie Lewis moved to Adopt the Resolution.
Vote: Ayes - 7, Nays - 0, Motion Passed.
- XI Resolution Providing for the Appropriation of an Amount not to Exceed \$14,000 for the FridleyTheatres Outlot #1 Development for the Fiscal Year Beginning July 1, 2024.
Councilmember Angie Lewis, seconded by Councilmember DeWayne Hopkins moved to Adopt the Resolution.
Vote: Ayes - 7, Nays - 0, Motion Passed.
- XII Resolution Providing for the Appropriation of an Amount not to Exceed \$40,000 for the Colorado Senior Lofts LLC TIF Rebate for the Fiscal Year Beginning July 1, 2024.
Councilmember John Jindrich, seconded by Councilmember Dennis Froelich moved to Adopt the Resolution.
Vote: Ayes - 7, Nays - 0, Motion Passed.
- XIII Resolution Providing for the Appropriation of an Amount not to Exceed \$36,000 for the Grandview Senior Lofts LLC TIF Rebate for the Fiscal Year Beginning July 1, 2024.

Councilmember Angie Lewis, seconded by Councilmember Peggy Gordon moved to Approve the Request.
Vote: Ayes - 7, Nays - 0, Motion Passed.
- XIV Resolution Providing for the Appropriation of an Amount not to Exceed \$30,000 for the JNB Family 1 LP (Steamboat Apartments) TIF Rebate for the Fiscal Year Beginning July 1, 2024.
Councilmember John Jindrich, seconded by Councilmember Nadine Brockert moved to Adopt the Resolution.
Vote: Ayes - 7, Nays - 0, Motion Passed.
- XV Resolution Providing for the Appropriation of an Amount not to Exceed \$70,000 for the Love's Travel Stops & Country Stores, Inc. TIF Rebate for the Fiscal Year beginning July 1, 2024.

Councilmember DeWayne Hopkins, seconded by Councilmember Nadine Brockert moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

D. Resolutions (4) Approving Internal Advances of Funds for Tax Increment Urban Renewal Projects

I Resolution Authorizing Internal Advance of Funds for the 2023-2024 Urban Renewal Administration and Professional Support Program

Councilmember Jeff Osborne, seconded by Councilmember Angie Lewis moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

II Resolution Authorizing Internal Advance of Funds for the Economic Development Grant for the Greater Muscatine Chamber of Commerce and Industry (GMCCI) Support Program

Councilmember Angie Lewis, seconded by Councilmember Jeff Osborne moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

III Resolution Authorizing the Internal Advance of Funds for the Small Business Forgivable Loan Program

Councilmember DeWayne Hopkins, seconded by Councilmember Dennis Froelich moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

IV Resolution Authorizing the Internal Advance of Funds for the Downtown Façade Improvements Forgivable Loan Program

Councilmember Angie Lewis, seconded by Councilmember Jeff Osborne moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

Councilmember Lewis had questions regarding what constitutes downtown that were addressed by City Administrator Webb. Ms. Webb stated all of 2nd Street is considered the downtown area.

E. Resolution Recognizing Muscatine Community Heart & Soul and the Discovery of What Matters Most to the Residents of Our Town

Councilmember Angie Lewis, seconded by Councilmember Peggy Gordon moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

F. Resolution Amending Abatement Administrative Fee in Appendix D of City Code
Councilmember Angie Lewis, seconded by Councilmember Nadine Brockert moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- G. Resolution Reaffirming the Ambulance Service Fee Schedule Effective July 1, 2020 and Reaffirming the City's Legal Authority to Collect Such Fees
Councilmember DeWayne Hopkins, seconded by Councilmember Angie Lewis moved to Adopt the Resolution.
Vote: Ayes - 7, Nays - 0, Motion Passed.
- H. Resolution Awarding Contract to Heuer Construction in the Amount \$13,001 for the Demolition of a Structure and Removal of Cargo Containers Located at 1522 Grand Ave
Councilmember John Jindrich, seconded by Councilmember Nadine Brockert moved to Adopt the Resolution.
Vote: Ayes - 7, Nays - 0, Motion Passed.
- I. Resolution Authorizing Special Assessments for Unpaid Abatement Service Fees to Private Properties
Councilmember DeWayne Hopkins, seconded by Councilmember Angie Lewis moved to Adopt the Resolution.
Vote: Ayes - 7, Nays - 0, Motion Passed.
- J. Resolution Setting a Public Hearing on the Plans, Specifications, Form of Contract, and Cost Estimate and Setting the Bid Opening for the Sunset Park Lighting Project
Councilmember Angie Lewis, seconded by Councilmember Dennis Froelich moved to Adopt the Resolution.
Vote: Ayes - 7, Nays - 0, Motion Passed.
- K. Request to Accept Lead Hazard Reduction and Healthy Homes Grant for \$2,956,932.31.
Councilmember Angie Lewis, seconded by Councilmember Nadine Brockert moved to Approve the Request.
Vote: Ayes - 7, Nays - 0, Motion Passed.
Councilmember Jindrich had Questions regarding the use of tax dollars to do what a land lord should be doing.
Community Development Director, Jodi Royal-Goodwin, stated that any owner or renter occupied home visited or occupied by a child 6 or under is eligible for this program. She states there is a cost share of 15% to the owner for the lead remediation of the home and the home has to be occupied by a low income family and remain a low income home for the next 5 years.
Councilmember Gordon had questions regarding the completion of the 65 targeted homes.
Ms. Royal-Goodwin stated this is a 4 year grant and should be started the first of the year.
- L. Resolution Amending the Non-Union Pay Plan to add two staff positions fully funded through the Lead Hazard Reduction and Healthy Homes Grant
Councilmember Angie Lewis, seconded by Councilmember Nadine Brockert moved to Adopt the Resolution.

Vote: Ayes - 7, Nays - 0, Motion Passed.

Councilmember Froelich asked for clarification regarding the length of service that these staff members would provide that were addressed by City Administrator Webb. she stated they would be employed for the duration of the grant and then would be terminated of that position.

- M. Request to Approve Annual Urban Renewal Report for Fiscal Year 2022/2023
Councilmember Angie Lewis, seconded by Councilmember John Jindrich moved to Approve the Request.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- N. Request to sign the Preservation Easement agreement with the Iowa State Historic Preservation Office for the purpose of preserving the Japanese Garden at the Laura Musser McColm Historic District / Muscatine Art Center following the conditions of the Paul Bruhn Historic Preservation Program grant award for the Japanese Garden,

Councilmember DeWayne Hopkins, seconded by Councilmember Dennis Froelich moved to Approve the Request.

Vote: Ayes - 7, Nays - 0, Motion Passed.

18. MAYOR AND COUNCIL REPORTS

Councilmembers gave updates on activities in the Muscatine area and wished all the residents of Muscatine a Happy Thanksgiving.

Councilmember Osborne asked staff to bring back to an in-depth meeting a discussion regarding limiting the number of pets a residence can have and if limited could snakes be allowed.

City Administrator Webb gave a shout out to the Finance Department for their hard work on the TIF Resolutions.

19. ADJOURNMENT

Councilmember None moved the meeting be adjourned at 7:03 PM.



City of Muscatine

ITEM NUMBER 2023-0595

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

Jodi Royal-Goodwin, Community Development Director

SUBJECT

Resolution Approving Facade Easements Agreement for Nine Properties as Part of the Downtown Revitalization Project

EXECUTIVE SUMMARY

Presented for City Council's consideration is a resolution to adopt nine Facade Easement Agreements required for the Downtown Revitalization Project (DTR).

STAFF RECOMMENDATION

Staff recommends Council adopt the resolution.

BACKGROUND/DISCUSSION

Staff is requesting the Council adopt the resolution authorizing the execution of nine Facade Easement Agreements for the properties to be improved under the Downtown Revitalization Project (DTR). The easements are required as a condition of the Community Development Block Grant (CDBG) funds awarded by the Iowa Economic Development Authority (IEDA).

Each year the IEDA allocates CDBG funds to the Downtown Revitalization (DTR) Program to assist communities to improve the attractiveness of their core business district. Communities are eligible for up to \$650,000 to improve at least eight buildings in the downtown core. This is primarily a façade program, which requires defining a target area that is blighted with at least 25% of the buildings being in a fair or poor condition. Previously, Council authorized \$100,000 annually in tax increment to support a local facade program. Funds first became available in FY21, but when covid started the program was not implemented. During this delay, staff became aware of the DTR program, and it was determined the best use of the resources would be to leverage them to pursue a grant.

Staff sent letters to each downtown property owner to evaluate interest in a façade project. Based on responses, staff mapped the potential properties to determine the areas with the most contiguous interest and where a façade project would have the most impact and meet the DTR guidelines. Ultimately, the north side of the 200 block of East 2nd Street was selected.

Simultaneously, a request for qualifications was sent to architectural firms to prepare the preliminary designs required to submit the grant. Martin Gardner Architecture was selected and a contract for services was entered in August 2021. Bi-State Regional Planning Commission was then contacted about preparing the application.

All property owners in the target block were invited to an orientation meeting in May 2022 which was followed by individual meetings with the designated architect to discuss the goals and vision. It is typical after the IEDA and City funds for owners to contribute approximately 30% of the project costs. Owners of all but two of the 15 properties on the block participated in this process and completed the preliminary design phase, but 2 additional properties withdrew before the request for bids was issued.

At the October 10, 2022, City Council meeting, Council approved submitting an application for a DTR grant that would address 11 properties on the target block and include a commitment of \$250,000 in tax increment financing as match. At the March 16 meeting of City Council, a grant award of \$650,000 was accepted and a contract with Martin Gardner Architecture, P.C. for design services was approved.

Martin Gardner has completed the design and developed a cost estimate for the project. A public hearing was held on the plans, specifications, form of contract and cost estimate at the September 14 meeting of City Council. Following the public hearing, the Council approved all of these documents and the bid was let September 15. A bid opening was held October 11, and three responsive bids were received. Cornerstone Commercial Contractors, Inc. had the lowest bid at \$1,320,023. This is \$163,000 over the estimated project costs and will be covered with private investment and tax increment financing allocated to the facade program. Council awarded the contract to Cornerstone at the October 19 meeting, and approved the contract and bond at the December 7 meeting.

As a result of the increased costs, two property owners withdrew from the project. The attached easements enforce the IEDA requirement to maintain the improvements through 2026 for the nine properties continuing as part of the project.

CITY FINANCIAL IMPACT

There is no financial impact from approving the easements. The easements implement a requirement of the grant agreement and insures compliance with the condition to maintain the improvements.

ATTACHMENTS

1. Resolution DTR Facade Easements
2. 9 Facade Easement Agreements - signed

RESOLUTION NO. 2023-0595
FAÇADE EASEMENT AGREEMENTS

WHEREAS, the City Council of the City of Muscatine, Iowa has prioritized the creation of vital communities and supporting downtown businesses; and

WHEREAS, the City has received a grant from the Iowa Economic Development Authority, leveraging local resources to support the improvement of downtown properties; and

WHEREAS, architectural services are required to implement such a program and apply for a Downtown Revitalization Program grant from the Iowa Economic Development Authority; and

WHEREAS, Council approved a contract in an amount not to exceed \$1,320,023 with Cornerstone Commercial Contractors, Inc. for the 2023 Downtown Revitalization (DTR) Project committing both grant and local resources to the activity; and

WHEREAS, the grant requires the execution of Façade Easement Agreements with each property owner to insure the improvements are maintained.

NOW, THEREFORE, BE IT RESOLVED, by the City Council for the City of Muscatine, Iowa, that the City of Muscatine approves the Façade Easement Agreements attached as Exhibit 1.

PASSED, APPROVED, AND ADOPTED THIS 21th DAY OF December, 2023.

CITY COUNCIL OF THE CITY OF MUSCATINE, IOWA

Dr. Brad Bark, Mayor

ATTEST

Carol Webb, City Administrator



City Hall 215 Sumner St
Muscatine IA 52761-3840
(563) 264-1550
Fax (563) 264-0750

FAÇADE EASEMENT AGREEMENT

This Easement Agreement is made December 21, 2023, between AKA Properties, LLC ("Property Owner") and the City of Muscatine, Iowa, ("Easement Holder"), a municipality organized under the laws of the State of Iowa.

WITNESSETH

WHEREAS, the Property Owner's Property, located in Muscatine County, Iowa, legally described as:

The East One-Half of the West Two-Thirds of Lot 1, Block 32 of the City of Muscatine,
Iowa, subject to all easements of record.
Parcel ID 0835483006

And locally known as 203 E 2nd Street, Muscatine, Iowa 52761; and.

WHEREAS, this property is located in the Downtown Business District and Designated DTR Target Area;
and

WHEREAS, the property owner desires to participate in the Muscatine Façade Improvement Project and
the property is hereafter referred to as "the Property" or "the Property Owner's property"; and

WHEREAS, the Property Owner has been acquainted with and advised of the terms, conditions and
provisions of the Muscatine Façade Improvement Project; and

WHEREAS, the Easement Holder, the City of Muscatine is carrying out a program to revitalize the
Downtown Business District and Designated DTR Target Area; and

WHEREAS, the grant of this easement will assist in protecting and preserving the quality of the area in
which the property is located.

NOW THEREFORE, in consideration of the mutual covenants and promises in this Easement Agreement and for the benefit of all parties, Property Owner hereby grants, conveys and transfers to the Easement Holder, a Façade Easement for a term lasting three years from the date of the signing of this document, or for the actual length of the grant period; in and over, that portion of the herein described property consisting of the front exterior-facing 24 inches of the structure. This includes all architectural and construction features visible from any point on the public way outside of the building, including without limitation structural materials, facing materials, windows, doors, trim, sills, steps, railings, roofing materials, cornices, moldings, fences and other associated features, in addition to connected interior features that necessitate modification or maintenance in order to rehabilitate and maintain the publicly visible features.

For the period of the grant agreement contract with IEDA, or as stated in the immediately preceding paragraph above, the following restrictions are imposed upon the use of the Easement Property. In accordance with the policy of the City and Property Owner, its successors and assigns covenant to take and not take the following actions in and upon the Easement Property that Easement Holder is entitled to enforce as follows:

"I remember Muscatine for its sunsets. I have never seen any
on either side of the ocean that equaled them" — Mark Twain

1. For the easement period, Property Owner will retain and maintain the façade on the building(s) now located on the property and will at all times maintain the same in good condition and repair. In the event of the total destruction beyond the control of the Property Owner, the easement shall become null and void.
2. The Easement Holder, to ensure the effective enforcement of this Easement, shall have, and the Property Owner hereby grants the following rights:

If Property Owner knowingly or willfully violates or allows the violation of this easement, upon reasonable notice to the Property Owner, Easement Holder may enter upon the Easement Property and correct such violations and hold Property Owner responsible for the corrective costs.

3. Property Owner shall seek no reimbursement from Easement Holder for any taxes, mortgages, liens, deeds to secure debt, or other obligations attaching to or constituting a lien on the property. Property Owner agrees to indemnify and hold Easement Holder harmless from any claims of third persons, including court costs and attorney's fees, arising out of Easement Holder's acceptance and holding of this easement. Easement Holder shall not be liable to contribute to the maintenance of the Premises. If Easement Holder would have to file suit or take any other action to enforce this agreement, Property Owner shall pay Easement Holder's reasonable attorney's fees and all other costs associated with any such required action.
4. At any time during the duration of the easement, any alterations, modifications, destruction or additions made to the facade improvements funded in part by CDBG funds shall be subject to the prior written approval of the City of Muscatine. Such written approval, or disapproval, shall be issued by the city within not more than thirty (30) days of the owner's submittal of a written request or the request shall be considered approved. Provided however that nothing in this paragraph shall be construed to prevent ordinary or emergency maintenance, repair, cleaning, repainting, refinishing, remodeling, etc. so long as it does not change the appearance, or detrimentally affect the condition of the facades as they exist at the time of completion of the improvements hereunder.

This agreement is binding on the Property Owner, their heirs, assigns or successors in interest to the property and shall run with the land on the Easement Property until expiration.

Signed this 13th day of December, 2023.

PROPERTY OWNER(S)

EASEMENT HOLDER

Steve Armstrong
(Print name)

Dr. Brad Bark, Mayor

(Signature)

(Signature)

Dave Armstrong
(Print Name)

(Signature)

FAÇADE EASEMENT AGREEMENT

STATE OF IOWA

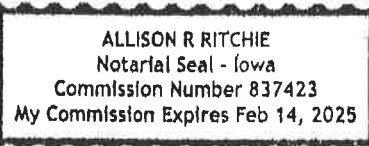
COUNTY OF MUSCATINE

On this 13th day of December, 2023, before me, a Notary Public, personally appeared Steve Armstrong, to me known to be the person named in and who executed the foregoing instrument, and acknowledged that he/she/they executed the same as his/her/their voluntary act and deed.

Notary Public

Print Name: Allison Ritchie

My commission expires: 02/14/25



STATE OF IOWA

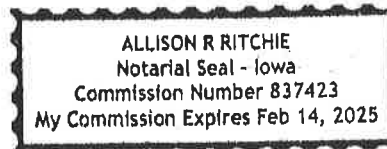
COUNTY OF MUSCATINE

On this 13th day of December, 2023, before me, a Notary Public, personally appeared Dave Armstrong, to me known to be the person named in and who executed the foregoing instrument, and acknowledged that he/she/they executed the same as his/her/their voluntary act and deed.

Notary Public

Print Name: Allison Ritchie

My commission expires: 02/14/25



STATE OF IOWA

COUNTY OF MUSCATINE

On this _____ day of December, 2023, before me, a Notary Public, in and for said county, personally appeared Brad Bark, to me personally known, who being by me duly (sworn or affirmed) did say that that person is Mayor of the City of Muscatine, Iowa, a municipal corporation and that said instrument was signed on behalf of the City by authority of its City Council and acknowledged the execution of said instrument to be the voluntary act and deed of the City, by it voluntarily executed.

Notary Public

Print Name: _____

My commission expires: _____



City Hall 215 Sumner St
Muscatine IA 52761-3840
(563) 264-1550
Fax (563) 264-0750

FAÇADE EASEMENT AGREEMENT

This Easement Agreement is made December 21, 2023, between AKA Properties, LLC ("Property Owner") and the City of Muscatine, Iowa, ("Easement Holder"), a municipality organized under the laws of the State of Iowa.

WITNESSETH

WHEREAS, the Property Owner's Property, located in Muscatine County, Iowa, legally described as:

The West One-Third (1/3) of Lot Five (5) in Block Thirty-Two (32) in the City of Muscatine, Iowa.
Parcel ID 0835483017

And locally known as 225 E 2nd Street, Muscatine, Iowa 52761; and.

WHEREAS, this property is located in the Downtown Business District and Designated DTR Target Area; and

WHEREAS, the property owner desires to participate in the Muscatine Façade Improvement Project and the property is hereafter referred to as "the Property" or "the Property Owner's property"; and

WHEREAS, the Property Owner has been acquainted with and advised of the terms, conditions and provisions of the Muscatine Façade Improvement Project; and

WHEREAS, the Easement Holder, the City of Muscatine is carrying out a program to revitalize the Downtown Business District and Designated DTR Target Area; and

WHEREAS, the grant of this easement will assist in protecting and preserving the quality of the area in which the property is located.

NOW THEREFORE, in consideration of the mutual covenants and promises in this Easement Agreement and for the benefit of all parties, Property Owner hereby grants, conveys and transfers to the Easement Holder, a Façade Easement for a term lasting three years from the date of the signing of this document, or for the actual length of the grant period, in and over, that portion of the herein described property consisting of the front exterior-facing 24 inches of the structure. This includes all architectural and construction features visible from any point on the public way outside of the building, including without limitation structural materials, facing materials, windows, doors, trim, sills, steps, railings, roofing materials, cornices, moldings, fences and other associated features, in addition to connected interior features that necessitate modification or maintenance in order to rehabilitate and maintain the publicly visible features.

For the period of the grant agreement contract with IEDA, or as stated in the immediately preceding paragraph above, the following restrictions are imposed upon the use of the Easement Property. In accordance with the policy of the City and Property Owner, its successors and assigns covenant to take and not take the following actions in and upon the Easement Property that Easement Holder is entitled to enforce as follows:

"I remember Muscatine for its sunsets. I have never seen any on either side of the ocean that equaled them" — Mark Twain

1. For the easement period, Property Owner will retain and maintain the façade on the building(s) now located on the property and will at all times maintain the same in good condition and repair. In the event of the total destruction beyond the control of the Property Owner, the easement shall become null and void.
2. The Easement Holder, to ensure the effective enforcement of this Easement, shall have, and the Property Owner hereby grants the following rights:

If Property Owner knowingly or willfully violates or allows the violation of this easement, upon reasonable notice to the Property Owner, Easement Holder may enter upon the Easement Property and correct such violations and hold Property Owner responsible for the corrective costs.

3. Property Owner shall seek no reimbursement from Easement Holder for any taxes, mortgages, liens, deeds to secure debt, or other obligations attaching to or constituting a lien on the property. Property Owner agrees to indemnify and hold Easement Holder harmless from any claims of third persons, including court costs and attorney's fees, arising out of Easement Holder's acceptance and holding of this easement. Easement Holder shall not be liable to contribute to the maintenance of the Premises. If Easement Holder would have to file suit or take any other action to enforce this agreement, Property Owner shall pay Easement Holder's reasonable attorney's fees and all other costs associated with any such required action.
4. At any time during the duration of the easement, any alterations, modifications, destruction or additions made to the facade improvements funded in part by CDBG funds shall be subject to the prior written approval of the City of Muscatine. Such written approval, or disapproval, shall be issued by the city within not more than thirty (30) days of the owner's submittal of a written request or the request shall be considered approved. Provided however that nothing in this paragraph shall be construed to prevent ordinary or emergency maintenance, repair, cleaning, repainting, refinishing, remodeling, etc. so long as it does not change the appearance, or detrimentally affect the condition of the facades as they exist at the time of completion of the improvements hereunder.

This agreement is binding on the Property Owner, their heirs, assigns or successors in interest to the property and shall run with the land on the Easement Property until expiration.

Signed this 13 day of December, 2023.

PROPERTY OWNER(S)

EASEMENT HOLDER

Steve Armstrong
(Print name)

Dr. Brad Bark, Mayor

(Signature)

(Signature)

Dave Armstrong
(Print Name)

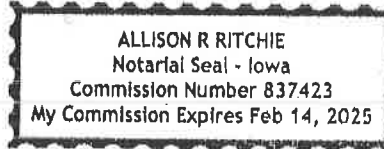
(Signature)

FAÇADE EASEMENT AGREEMENT

STATE OF IOWA
COUNTY OF MUSCATINE

On this 13th day of December, 2023, before me, a Notary Public, personally appeared Steve Armstrong, to me known to be the person named in and who executed the foregoing instrument, and acknowledged that he/she/they executed the same as his/her/their voluntary act and deed.

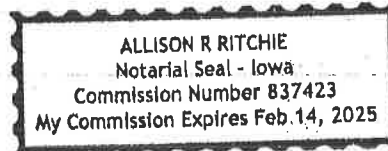
Notary Public Allison Ritchie
Print Name: Allison Ritchie
My commission expires: 02/14/25



STATE OF IOWA
COUNTY OF MUSCATINE

On this 13th day of December, 2023, before me, a Notary Public, personally appeared Dave Armstrong, to me known to be the person named in and who executed the foregoing instrument, and acknowledged that he/she/they executed the same as his/her/their voluntary act and deed.

Notary Public Allison R Ritchie
Print Name: Allison Ritchie
My commission expires: 02/14/25



STATE OF IOWA
COUNTY OF MUSCATINE

On this _____ day of December, 2023, before me, a Notary Public, in and for said county, personally appeared Brad Bark, to me personally known, who being by me duly (sworn or affirmed) did say that that person is Mayor of the City of Muscatine, Iowa, a municipal corporation and that said instrument was signed on behalf of the City by authority of its City Council and acknowledged the execution of said instrument to be the voluntary act and deed of the City, by it voluntarily executed.

Notary Public
Print Name: _____
My commission expires: _____

FAÇADE EASEMENT AGREEMENT

This Easement Agreement is made December 21, 2023, between James L. and Janet R. Sichterman ("Property Owner") and the City of Muscatine, Iowa, ("Easement Holder"), a municipality organized under the laws of the State of Iowa.

WITNESSETH

WHEREAS, the Property Owner's Property, located in Muscatine County, Iowa, legally described as:

The Westerly twenty (20) feet of Lot Two (2), in Block Thirty-Two (32) in the City of Muscatine, Iowa, according to the original Plat thereof, together with the building thereon, including the Westerly undivided one-half (1/2) of the party wall along the Easterly line of said premises.

Parcel ID 0835483008

And locally known as 207 E 2nd Street, Muscatine, Iowa 52761; and.

WHEREAS, this property is located in the Downtown Business District and Designated DTR Target Area; and

WHEREAS, the property owner desires to participate in the Muscatine Façade Improvement Project and the property is hereafter referred to as "the Property" or "the Property Owner's property"; and

WHEREAS, the Property Owner has been acquainted with and advised of the terms, conditions and provisions of the Muscatine Façade Improvement Project; and

WHEREAS, the Easement Holder, the City of Muscatine is carrying out a program to revitalize the Downtown Business District and Designated DTR Target Area; and

WHEREAS, the grant of this easement will assist in protecting and preserving the quality of the area in which the property is located.

NOW THEREFORE, in consideration of the mutual covenants and promises in this Easement Agreement and for the benefit of all parties, Property Owner hereby grants, conveys and transfers to the Easement Holder, a Façade Easement for a term lasting three years from the date of the signing of this document, or for the actual length of the grant period, in and over, that portion of the herein described property consisting of the front exterior-facing 24 inches of the structure. This includes all architectural and construction features visible from any point on the public way outside of the building, including without limitation structural materials, facing materials, windows, doors, trim, sills, steps, railings, roofing materials, cornices, moldings, fences and other associated features, in addition to connected interior features that necessitate modification or maintenance in order to rehabilitate and maintain the publicly visible features.

For the period of the grant agreement contract with IEDA, or as stated in the immediately preceding paragraph above, the following restrictions are imposed upon the use of the Easement Property. In accordance with the policy of the City and Property Owner, its successors and assigns covenant to take and not take the following actions in and upon the Easement Property that Easement Holder is entitled to enforce as follows:

"I remember Muscatine for its sunsets. I have never seen any on either side of the ocean that equaled them" — Mark Twain

1. For the easement period, Property Owner will retain and maintain the façade on the building(s) now located on the property and will at all times maintain the same in good condition and repair. In the event of the total destruction beyond the control of the Property Owner, the easement shall become null and void.
2. The Easement Holder, to ensure the effective enforcement of this Easement, shall have, and the Property Owner hereby grants the following rights:

If Property Owner knowingly or willfully violates or allows the violation of this easement, upon reasonable notice to the Property Owner, Easement Holder may enter upon the Easement Property and correct such violations and hold Property Owner responsible for the corrective costs.

3. Property Owner shall seek no reimbursement from Easement Holder for any taxes, mortgages, liens, deeds to secure debt, or other obligations attaching to or constituting a lien on the property. Property Owner agrees to indemnify and hold Easement Holder harmless from any claims of third persons, including court costs and attorney's fees, arising out of Easement Holder's acceptance and holding of this easement. Easement Holder shall not be liable to contribute to the maintenance of the Premises. If Easement Holder would have to file suit or take any other action to enforce this agreement, Property Owner shall pay Easement Holder's reasonable attorney's fees and all other costs associated with any such required action.
4. At any time during the duration of the easement, any alterations, modifications, destruction or additions made to the facade improvements funded in part by CDBG funds shall be subject to the prior written approval of the City of Muscatine. Such written approval, or disapproval, shall be issued by the city within not more than thirty (30) days of the owner's submittal of a written request or the request shall be considered approved. Provided however that nothing in this paragraph shall be construed to prevent ordinary or emergency maintenance, repair, cleaning, repainting, refinishing, remodeling, etc. so long as it does not change the appearance, or detrimentally affect the condition of the facades as they exist at the time of completion of the improvements hereunder.

This agreement is binding on the Property Owner, their heirs, assigns or successors in interest to the property and shall run with the land on the Easement Property until expiration.

Signed this _____ day of December, 2023.

PROPERTY OWNER(S)

EASEMENT HOLDER

James L. Sichterman

(Print name)



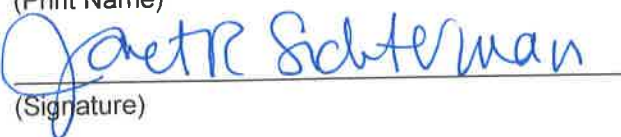
(Signature)

Dr. Brad Bark, Mayor

(Signature)

Janet R. Sichterman

(Print Name)



(Signature)

FAÇADE EASEMENT AGREEMENT

STATE OF IOWA
COUNTY OF MUSCATINE

On this 12th day of December, 2023, before me, a Notary Public, personally appeared James Lee Sichterman, to me known to be the person named in and who executed the foregoing instrument, and acknowledged that he/she/they executed the same as his/her/their voluntary act and deed.

Notary Public

Print Name: Raquel Oliva
My commission expires: 07-07-2024



STATE OF IOWA
COUNTY OF MUSCATINE

On this 12th day of December, 2023, before me, a Notary Public, personally appeared Janet R. Sichterman, to me known to be the person named in and who executed the foregoing instrument, and acknowledged that he/she/they executed the same as his/her/their voluntary act and deed.

Notary Public

Print Name: Barbara T. Soenksen
My commission expires: 12-2-2026



STATE OF IOWA
COUNTY OF MUSCATINE

On this _____ day of December, 2023, before me, a Notary Public, in and for said county, personally appeared Brad Bark, to me personally known, who being by me duly (sworn or affirmed) did say that that person is Mayor of the City of Muscatine, Iowa, a municipal corporation and that said instrument was signed on behalf of the City by authority of its City Council and acknowledged the execution of said instrument to be the voluntary act and deed of the City, by it voluntarily executed.

Notary Public

Print Name: _____
My commission expires: _____





City Hall, 215 Sycamore St.
Muscatine, IA 52761-3840
(563) 264-1550
Fax (563) 264-0750

FAÇADE EASEMENT AGREEMENT

This Easement Agreement is made December 21, 2023, between Muscatine Downtown Investors LLC ("Property Owner") and the City of Muscatine, Iowa, ("Easement Holder"), a municipality organized under the laws of the State of Iowa.

WITNESSETH

WHEREAS, the Property Owner's Property, located in Muscatine County, Iowa, legally described as:

The Easterly 1/2 of the Westerly 2/3 of Lot 2 in Block 32 of the City of Muscatine, Iowa.
Parcel ID 0835483009

And locally known as 209 E 2nd Street, Muscatine, Iowa 52761; and.

WHEREAS, this property is located in the Downtown Business District and Designated DTR Target Area; and

WHEREAS, the property owner desires to participate in the Muscatine Façade Improvement Project and the property is hereafter referred to as "the Property" or "the Property Owner's property"; and

WHEREAS, the Property Owner has been acquainted with and advised of the terms, conditions and provisions of the Muscatine Façade Improvement Project; and

WHEREAS, the Easement Holder, the City of Muscatine is carrying out a program to revitalize the Downtown Business District and Designated DTR Target Area; and

WHEREAS, the grant of this easement will assist in protecting and preserving the quality of the area in which the property is located.

NOW THEREFORE, in consideration of the mutual covenants and promises in this Easement Agreement and for the benefit of all parties, Property Owner hereby grants, conveys and transfers to the Easement Holder, a Façade Easement for a term lasting three years from the date of the signing of this document, or for the actual length of the grant period, in and over, that portion of the herein described property consisting of the front exterior-facing 24 inches of the structure. This includes all architectural and construction features visible from any point on the public way outside of the building, including without limitation structural materials, facing materials, windows, doors, trim, sills, steps, railings, roofing materials, cornices, moldings, fences and other associated features, in addition to connected interior features that necessitate modification or maintenance in order to rehabilitate and maintain the publicly visible features.

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**"I remember Muscatine for its sunsets. I have never seen any
on either side of the ocean that equaled them" — Mark Twain**

1. For the easement period, Property Owner will retain and maintain the façade on the building(s) now located on the property and will at all times maintain the same in good condition and repair. In the event of the total destruction beyond the control of the Property Owner, the easement shall become null and void.
2. The Easement Holder, to ensure the effective enforcement of this Easement, shall have, and the Property Owner hereby grants the following rights:

If Property Owner knowingly or willfully violates or allows the violation of this easement, upon reasonable notice to the Property Owner, Easement Holder may enter upon the Easement Property and correct such violations and hold Property Owner responsible for the corrective costs.

3. Property Owner shall seek no reimbursement from Easement Holder for any taxes, mortgages, liens, deeds to secure debt, or other obligations attaching to or constituting a lien on the property. Property Owner agrees to indemnify and hold Easement Holder harmless from any claims of third persons, including court costs and attorney's fees, arising out of Easement Holder's acceptance and holding of this easement. Easement Holder shall not be liable to contribute to the maintenance of the Premises. If Easement Holder would have to file suit or take any other action to enforce this agreement, Property Owner shall pay Easement Holder's reasonable attorney's fees and all other costs associated with any such required action.
4. At any time during the duration of the easement, any alterations, modifications, destruction or additions made to the facade improvements funded in part by CDBG funds shall be subject to the prior written approval of the City of Muscatine. Such written approval, or disapproval, shall be issued by the city within not more than thirty (30) days of the owner's submittal of a written request or the request shall be considered approved. Provided however that nothing in this paragraph shall be construed to prevent ordinary or emergency maintenance, repair, cleaning, repainting, refinishing, remodeling, etc. so long as it does not change the appearance, or detrimentally affect the condition of the facades as they exist at the time of completion of the improvements hereunder.

This agreement is binding on the Property Owner, their heirs, assigns or successors in interest to the property and shall run with the land on the Easement Property until expiration.

Signed this 13 day of December, 2023.

PROPERTY OWNER(S)

EASEMENT HOLDER

Tom Meeker
(Print name)

Dr. Brad Bark, Mayor

(Signature)

(Signature)

FAÇADE EASEMENT AGREEMENT

STATE OF IOWA
COUNTY OF MUSCATINE

On this 13th day of December, 2023, before me, a Notary Public, personally appeared Tom Mecker, to me known to be the person named in and who executed the foregoing instrument, and acknowledged that he/she/they executed the same as his/her/their voluntary act and deed.

Notary Public Cinda L. Hilger
Print Name: Cinda Hilger
My commission expires: 7-22-2026



Cinda L. Hilger
Iowa Notarial Seal
Commission Number: 753850
My commission expires: 7-22-2026

STATE OF IOWA
COUNTY OF MUSCATINE

On this _____ day of December, 2023, before me, a Notary Public, in and for said county, personally appeared Brad Bark, to me personally known, who being by me duly (sworn or affirmed) did say that that person is Mayor of the City of Muscatine, Iowa, a municipal corporation and that said instrument was signed on behalf of the City by authority of its City Council and acknowledged the execution of said instrument to be the voluntary act and deed of the City, by it voluntarily executed.

Notary Public
Print Name: _____
My commission expires: _____



City Hall, 215 Sycamore St.
Muscatine, IA 52761-3840
(563) 264-1550
Fax (563) 264-0750

FAÇADE EASEMENT AGREEMENT

This Easement Agreement is made December 21, 2023, between Muscatine Downtown Investors LLC ("Property Owner") and the City of Muscatine, Iowa, ("Easement Holder"), a municipality organized under the laws of the State of Iowa.

WITNESSETH

WHEREAS, the Property Owner's Property, located in Muscatine County, Iowa, legally described as:

The Easterly 2/3 of Lot 4 in Block 32 of the City of Muscatine, Iowa.
Parcel ID 0835483016

And locally known as 223 E 2nd Street, Muscatine, Iowa 52761; and.

WHEREAS, this property is located in the Downtown Business District and Designated DTR Target Area; and

WHEREAS, the property owner desires to participate in the Muscatine Façade Improvement Project and the property is hereafter referred to as "the Property" or "the Property Owner's property"; and

WHEREAS, the Property Owner has been acquainted with and advised of the terms, conditions and provisions of the Muscatine Façade Improvement Project; and

WHEREAS, the Easement Holder, the City of Muscatine is carrying out a program to revitalize the Downtown Business District and Designated DTR Target Area; and

WHEREAS, the grant of this easement will assist in protecting and preserving the quality of the area in which the property is located.

NOW THEREFORE, in consideration of the mutual covenants and promises in this Easement Agreement and for the benefit of all parties, Property Owner hereby grants, conveys and transfers to the Easement Holder, a Façade Easement for a term lasting three years from the date of the signing of this document, or for the actual length of the grant period, in and over, that portion of the herein described property consisting of the front exterior-facing 24 inches of the structure. This includes all architectural and construction features visible from any point on the public way outside of the building, including without limitation structural materials, facing materials, windows, doors, trim, sills, steps, railings, roofing materials, cornices, moldings, fences and other associated features, in addition to connected interior features that necessitate modification or maintenance in order to rehabilitate and maintain the publicly visible features.

For the period of the grant agreement contract with IEDA, or as stated in the immediately preceding paragraph above, the following restrictions are imposed upon the use of the Easement Property. In accordance with the policy of the City and Property Owner, its successors and assigns covenant to take and not take the following actions in and upon the Easement Property that Easement Holder is entitled to enforce as follows:

1. For the easement period, Property Owner will retain and maintain the façade on the building(s) now located on the property and will at all times maintain the same in good condition and repair. In

"I remember Muscatine for its sunsets. I have never seen any
on either side of the ocean that equaled them" — Mark Twain

the event of the total destruction beyond the control of the Property Owner, the easement shall become null and void.

2. The Easement Holder, to ensure the effective enforcement of this Easement, shall have, and the Property Owner hereby grants the following rights:

If Property Owner knowingly or willfully violates or allows the violation of this easement, upon reasonable notice to the Property Owner, Easement Holder may enter upon the Easement Property and correct such violations and hold Property Owner responsible for the corrective costs.

3. Property Owner shall seek no reimbursement from Easement Holder for any taxes, mortgages, liens, debts to secure debt, or other obligations attaching to or constituting a lien on the property. Property Owner agrees to indemnify and hold Easement Holder harmless from any claims of third persons, including court costs and attorney's fees, arising out of Easement Holder's acceptance and holding of this easement. Easement Holder shall not be liable to contribute to the maintenance of the Premises. If Easement Holder would have to file suit or take any other action to enforce this agreement, Property Owner shall pay Easement Holder's reasonable attorney's fees and all other costs associated with any such required action.
4. At any time during the duration of the easement, any alterations, modifications, destruction or additions made to the facade improvements funded in part by CDBG funds shall be subject to the prior written approval of the City of Muscatine. Such written approval, or disapproval, shall be issued by the city within not more than thirty (30) days of the owner's submittal of a written request or the request shall be considered approved. Provided however that nothing in this paragraph shall be construed to prevent ordinary or emergency maintenance, repair, cleaning, repainting, refinishing, remodeling, etc. so long as it does not change the appearance, or detrimentally affect the condition of the facades as they exist at the time of completion of the improvements hereunder.

This agreement is binding on the Property Owner, their heirs, assigns or successors in interest to the property and shall run with the land on the Easement Property until expiration.

Signed this 13 day of December, 2023.

PROPERTY OWNER(S)

EASEMENT HOLDER

Tom Meeker
(Print name)

(Signature)

Dr. Brad Bark, Mayor

(Signature)

FAÇADE EASEMENT AGREEMENT

STATE OF IOWA
COUNTY OF MUSCATINE

On this 13th day of December, 2023, before me, a Notary Public, personally appeared Tom Meeker, to me known to be the person named in and who executed the foregoing instrument, and acknowledged that he/she/they executed the same as his/her/their voluntary act and deed.

Notary Public Cinda L. Hilger
Print Name: CINDA HILGER
My commission expires: 7-28-2026



Cinda L. Hilger
Iowa Notarial Seal
Commission Number: 753850
My commission expires: 7-28-2026

STATE OF IOWA
COUNTY OF MUSCATINE

On this _____ day of December, 2023, before me, a Notary Public, in and for said county, personally appeared Brad Bark, to me personally known, who being by me duly (sworn or affirmed) did say that that person is Mayor of the City of Muscatine, Iowa, a municipal corporation and that said instrument was signed on behalf of the City by authority of its City Council and acknowledged the execution of said instrument to be the voluntary act and deed of the City, by it voluntarily executed.

Notary Public
Print Name: _____
My commission expires: _____



City Hall, 215 Sycamore St.
Muscatine, IA 52761-3840
(563) 264-1550
Fax (563) 264-0750

FAÇADE EASEMENT AGREEMENT

This Easement Agreement is made December 21, 2023, between Muscatine Downtown Investors LLC ("Property Owner") and the City of Muscatine, Iowa, ("Easement Holder"), a municipality organized under the laws of the State of Iowa.

WITNESSETH

WHEREAS, the Property Owner's Property, located in Muscatine County, Iowa, legally described as:

The Easterly 1/3 of Lot 4 in Block 32 of the City of Muscatine, Iowa.
Parcel ID 0835483015

And locally known as 221 E 2nd Street, Muscatine, Iowa 52761; and.

WHEREAS, this property is located in the Downtown Business District and Designated DTR Target Area; and

WHEREAS, the property owner desires to participate in the Muscatine Façade Improvement Project and the property is hereafter referred to as "the Property" or "the Property Owner's property"; and

WHEREAS, the Property Owner has been acquainted with and advised of the terms, conditions and provisions of the Muscatine Façade Improvement Project; and

WHEREAS, the Easement Holder, the City of Muscatine is carrying out a program to revitalize the Downtown Business District and Designated DTR Target Area; and

WHEREAS, the grant of this easement will assist in protecting and preserving the quality of the area in which the property is located.

NOW THEREFORE, in consideration of the mutual covenants and promises in this Easement Agreement and for the benefit of all parties, Property Owner hereby grants, conveys and transfers to the Easement Holder, a Façade Easement for a term lasting three years from the date of the signing of this document, or for the actual length of the grant period, in and over, that portion of the herein described property consisting of the front exterior-facing 24 inches of the structure. This includes all architectural and construction features visible from any point on the public way outside of the building, including without limitation structural materials, facing materials, windows, doors, trim, sills, steps, railings, roofing materials, cornices, moldings, fences and other associated features, in addition to connected interior features that necessitate modification or maintenance in order to rehabilitate and maintain the publicly visible features.

For the period of the grant agreement contract with IEDA, or as stated in the immediately preceding paragraph above, the following restrictions are imposed upon the use of the Easement Property. In accordance with the policy of the City and Property Owner, its successors and assigns covenant to take and not take the following actions in and upon the Easement Property that Easement Holder is entitled to enforce as follows:

1. For the easement period, Property Owner will retain and maintain the façade on the building(s) now located on the property and will at all times maintain the same in good condition and repair. In

**"I remember Muscatine for its sunsets. I have never seen any
on either side of the ocean that equaled them" — Mark Twain**

the event of the total destruction beyond the control of the Property Owner, the easement shall become null and void.

2. The Easement Holder, to ensure the effective enforcement of this Easement, shall have, and the Property Owner hereby grants the following rights:

If Property Owner knowingly or willfully violates or allows the violation of this easement, upon reasonable notice to the Property Owner, Easement Holder may enter upon the Easement Property and correct such violations and hold Property Owner responsible for the corrective costs.

3. Property Owner shall seek no reimbursement from Easement Holder for any taxes, mortgages, liens, deeds to secure debt, or other obligations attaching to or constituting a lien on the property. Property Owner agrees to indemnify and hold Easement Holder harmless from any claims of third persons, including court costs and attorney's fees, arising out of Easement Holder's acceptance and holding of this easement. Easement Holder shall not be liable to contribute to the maintenance of the Premises. If Easement Holder would have to file suit or take any other action to enforce this agreement, Property Owner shall pay Easement Holder's reasonable attorney's fees and all other costs associated with any such required action.
4. At any time during the duration of the easement, any alterations, modifications, destruction or additions made to the facade improvements funded in part by CDBG funds shall be subject to the prior written approval of the City of Muscatine. Such written approval, or disapproval, shall be issued by the city within not more than thirty (30) days of the owner's submittal of a written request or the request shall be considered approved. Provided however that nothing in this paragraph shall be construed to prevent ordinary or emergency maintenance, repair, cleaning, repainting, refinishing, remodeling, etc. so long as it does not change the appearance, or detrimentally affect the condition of the facades as they exist at the time of completion of the improvements hereunder.

This agreement is binding on the Property Owner, their heirs, assigns or successors in interest to the property and shall run with the land on the Easement Property until expiration.

Signed this 13 day of December, 2023.

PROPERTY OWNER(S)

EASEMENT HOLDER

Tom Meeker
(Print name)

Dr. Brad Bark, Mayor

(Signature)

(Signature)

FAÇADE EASEMENT AGREEMENT

STATE OF IOWA
COUNTY OF MUSCATINE

On this 13th day of December, 2023, before me, a Notary Public, personally appeared Tom Meeker, to me known to be the person named in and who executed the foregoing instrument, and acknowledged that he/she/they executed the same as his/her/their voluntary act and deed.

Notary Public

Print Name:

My commission expires: 7-22-2026



Cinda L. Hilger

Iowa Notarial Seal

Commission Number: 753850

My commission expires: 7-22-2026

STATE OF IOWA
COUNTY OF MUSCATINE

On this _____ day of December, 2023, before me, a Notary Public, in and for said county, personally appeared Brad Bark, to me personally known, who being by me duly (sworn or affirmed) did say that that person is Mayor of the City of Muscatine, Iowa, a municipal corporation and that said instrument was signed on behalf of the City by authority of its City Council and acknowledged the execution of said instrument to be the voluntary act and deed of the City, by it voluntarily executed.

Notary Public

Print Name: _____

My commission expires: _____



City Hall, 215 Sycamore St.
Muscatine, IA 52761-3840
(563) 264-1550
Fax (563) 264-0750

FAÇADE EASEMENT AGREEMENT

This Easement Agreement is made December 21, 2023, between Muscatine Downtown Investors LLC ("Property Owner") and the City of Muscatine, Iowa, ("Easement Holder"), a municipality organized under the laws of the State of Iowa.

WITNESSETH

WHEREAS, the Property Owner's Property, located in Muscatine County, Iowa, legally described as:

The Easterly 1/3 of Lot 2 in Block 32 of the City of Muscatine, Iowa.
Parcel ID 0835483010

And locally known as 211 E 2nd Street, Muscatine, Iowa 52761; and.

WHEREAS, this property is located in the Downtown Business District and Designated DTR Target Area; and

WHEREAS, the property owner desires to participate in the Muscatine Façade Improvement Project and the property is hereafter referred to as "the Property" or "the Property Owner's property"; and

WHEREAS, the Property Owner has been acquainted with and advised of the terms, conditions and provisions of the Muscatine Façade Improvement Project; and

WHEREAS, the Easement Holder, the City of Muscatine is carrying out a program to revitalize the Downtown Business District and Designated DTR Target Area; and

WHEREAS, the grant of this easement will assist in protecting and preserving the quality of the area in which the property is located.

NOW THEREFORE, in consideration of the mutual covenants and promises in this Easement Agreement and for the benefit of all parties, Property Owner hereby grants, conveys and transfers to the Easement Holder, a Façade Easement for a term lasting three years from the date of the signing of this document, or for the actual length of the grant period, in and over, that portion of the herein described property consisting of the front exterior-facing 24 inches of the structure. This includes all architectural and construction features visible from any point on the public way outside of the building, including without limitation structural materials, facing materials, windows, doors, trim, sills, steps, railings, roofing materials, cornices, moldings, fences and other associated features, in addition to connected interior features that necessitate modification or maintenance in order to rehabilitate and maintain the publicly visible features.

For the period of the grant agreement contract with IEDA, or as stated in the immediately preceding paragraph above, the following restrictions are imposed upon the use of the Easement Property. In accordance with the policy of the City and Property Owner, its successors and assigns covenant to take and not take the following actions in and upon the Easement Property that Easement Holder is entitled to enforce as follows:

1. For the easement period, Property Owner will retain and maintain the façade on the building(s) now located on the property and will at all times maintain the same in good condition and repair. In

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FAÇADE EASEMENT AGREEMENT

STATE OF IOWA
COUNTY OF MUSCATINE

On this 13th day of December, 2023, before me, a Notary Public, personally appeared Ton Hucker, to me known to be the person named in and who executed the foregoing instrument, and acknowledged that he/she/they executed the same as his/her/their voluntary act and deed.

Notary Public Linda L Hilger
Print Name: Linda L Hilger
My commission expires: 7-22-2026



Linda L. Hilger
Iowa Notarial Seal
Commission Number: 753850
My commission expires: 7-22-2026

STATE OF IOWA
COUNTY OF MUSCATINE

On this _____ day of December, 2023, before me, a Notary Public, in and for said county, personally appeared Brad Bark, to me personally known, who being by me duly (sworn or affirmed) did say that that person is Mayor of the City of Muscatine, Iowa, a municipal corporation and that said instrument was signed on behalf of the City by authority of its City Council and acknowledged the execution of said instrument to be the voluntary act and deed of the City, by it voluntarily executed.

Notary Public
Print Name: _____
My commission expires: _____

the event of the total destruction beyond the control of the Property Owner, the easement shall become null and void.

2. The Easement Holder, to ensure the effective enforcement of this Easement, shall have, and the Property Owner hereby grants the following rights:

If Property Owner knowingly or willfully violates or allows the violation of this easement, upon reasonable notice to the Property Owner, Easement Holder may enter upon the Easement Property and correct such violations and hold Property Owner responsible for the corrective costs.

3. Property Owner shall seek no reimbursement from Easement Holder for any taxes, mortgages, liens, deeds to secure debt, or other obligations attaching to or constituting a lien on the property. Property Owner agrees to indemnify and hold Easement Holder harmless from any claims of third persons, including court costs and attorney's fees, arising out of Easement Holder's acceptance and holding of this easement. Easement Holder shall not be liable to contribute to the maintenance of the Premises. If Easement Holder would have to file suit or take any other action to enforce this agreement, Property Owner shall pay Easement Holder's reasonable attorney's fees and all other costs associated with any such required action.
4. At any time during the duration of the easement, any alterations, modifications, destruction or additions made to the facade improvements funded in part by CDBG funds shall be subject to the prior written approval of the City of Muscatine. Such written approval, or disapproval, shall be issued by the city within not more than thirty (30) days of the owner's submittal of a written request or the request shall be considered approved. Provided however that nothing in this paragraph shall be construed to prevent ordinary or emergency maintenance, repair, cleaning, repainting, refinishing, remodeling, etc. so long as it does not change the appearance, or detrimentally affect the condition of the facades as they exist at the time of completion of the improvements hereunder.

This agreement is binding on the Property Owner, their heirs, assigns or successors in interest to the property and shall run with the land on the Easement Property until expiration.

Signed this 13 day of December, 2023.

PROPERTY OWNER(S)

EASEMENT HOLDER

Tom Meeker
(Print name)

(Signature)

Dr. Brad Bark, Mayor

(Signature)

FAÇADE EASEMENT AGREEMENT

This Easement Agreement is made December 21, 2023, between K & R LLC ("Property Owner") and the City of Muscatine, Iowa, ("Easement Holder"), a municipality organized under the laws of the State of Iowa.

WITNESSETH

WHEREAS, the Property Owner's Property, located in Muscatine County, Iowa, legally described as:

The Easterly 1/3 of Lot 3 in Block 32 of the City of Muscatine, Muscatine County, Iowa
Parcel ID 0835483013

And locally known as 217 E 2nd Street, Muscatine, Iowa 52761; and.

WHEREAS, this property is located in the Downtown Business District and Designated DTR Target Area; and

WHEREAS, the property owner desires to participate in the Muscatine Façade Improvement Project and the property is hereafter referred to as "the Property" or "the Property Owner's property"; and

WHEREAS, the Property Owner has been acquainted with and advised of the terms, conditions and provisions of the Muscatine Façade Improvement Project; and

WHEREAS, the Easement Holder, the City of Muscatine is carrying out a program to revitalize the Downtown Business District and Designated DTR Target Area; and

WHEREAS, the grant of this easement will assist in protecting and preserving the quality of the area in which the property is located.

NOW THEREFORE, in consideration of the mutual covenants and promises in this Easement Agreement and for the benefit of all parties, Property Owner hereby grants, conveys and transfers to the Easement Holder, a Façade Easement for a term lasting three years from the date of the signing of this document, or for the actual length of the grant period, in and over, that portion of the herein described property consisting of the front exterior-facing 24 inches of the structure. This includes all architectural and construction features visible from any point on the public way outside of the building, including without limitation structural materials, facing materials, windows, doors, trim, sills, steps, railings, roofing materials, cornices, moldings, fences and other associated features, in addition to connected interior features that necessitate modification or maintenance in order to rehabilitate and maintain the publicly visible features.

For the period of the grant agreement contract with IEDA, or as stated in the immediately preceding paragraph above, the following restrictions are imposed upon the use of the Easement Property. In accordance with the policy of the City and Property Owner, its successors and assigns covenant to take and not take the following actions in and upon the Easement Property that Easement Holder is entitled to enforce as follows:

1. For the easement period, Property Owner will retain and maintain the façade on the building(s) now located on the property and will at all times maintain the same in good condition and repair. In the event of the total destruction beyond the control of the Property Owner, the easement shall become null and void.
2. The Easement Holder, to ensure the effective enforcement of this Easement, shall have, and the Property Owner hereby grants the following rights:

If Property Owner knowingly or willfully violates or allows the violation of this easement, upon reasonable notice to the Property Owner, Easement Holder may enter upon the Easement Property and correct such violations and hold Property Owner responsible for the corrective costs.

3. Property Owner shall seek no reimbursement from Easement Holder for any taxes, mortgages, liens, deeds to secure debt, or other obligations attaching to or constituting a lien on the property. Property Owner agrees to indemnify and hold Easement Holder harmless from any claims of third persons, including court costs and attorney's fees, arising out of Easement Holder's acceptance and holding of this easement. Easement Holder shall not be liable to contribute to the maintenance of the Premises. If Easement Holder would have to file suit or take any other action to enforce this agreement, Property Owner shall pay Easement Holder's reasonable attorney's fees and all other costs associated with any such required action.
4. At any time during the duration of the easement, any alterations, modifications, destruction or additions made to the facade improvements funded in part by CDBG funds shall be subject to the prior written approval of the City of Muscatine. Such written approval, or disapproval, shall be issued by the city within not more than thirty (30) days of the owner's submittal of a written request or the request shall be considered approved. Provided however that nothing in this paragraph shall be construed to prevent ordinary or emergency maintenance, repair, cleaning, repainting, refinishing, remodeling, etc. so long as it does not change the appearance, or detrimentally affect the condition of the facades as they exist at the time of completion of the improvements hereunder.

This agreement is binding on the Property Owner, their heirs, assigns or successors in interest to the property and shall run with the land on the Easement Property until expiration.

Signed this 11 day of December, 2023.

PROPERTY OWNER(S)

EASEMENT HOLDER

Kevin Phillips
(Print name)

Dr. Brad Bark, Mayor


(Signature)

(Signature)

Rayellen Phillips
(Print Name)


(Signature)

FAÇADE EASEMENT AGREEMENT

STATE OF IOWA

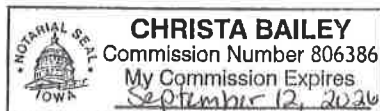
COUNTY OF MUSCATINE

On this 1st day of December, 2023, before me, a Notary Public, personally appeared Kerlin Phillips, to me known to be the person named in and who executed the foregoing instrument, and acknowledged that he/she/they executed the same as his/her/their voluntary act and deed.

Notary Public

Print Name: Christa Bailey

My commission expires: September 12, 2026



STATE OF IOWA

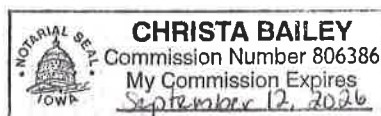
COUNTY OF MUSCATINE

On this 1st day of December, 2023, before me, a Notary Public, personally appeared Rayellen Phillips, to me known to be the person named in and who executed the foregoing instrument, and acknowledged that he/she/they executed the same as his/her/their voluntary act and deed.

Notary Public

Print Name: Christa Bailey

My commission expires: September 12, 2026



STATE OF IOWA

COUNTY OF MUSCATINE

On this _____ day of December, 2023, before me, a Notary Public, in and for said county, personally appeared Brad Bark, to me personally known, who being by me duly (sworn or affirmed) did say that that person is Mayor of the City of Muscatine, Iowa, a municipal corporation and that said instrument was signed on behalf of the City by authority of its City Council and acknowledged the execution of said instrument to be the voluntary act and deed of the City, by it voluntarily executed.

Notary Public

Print Name: _____

My commission expires: _____

$$\frac{\partial}{\partial t} \left(\frac{1}{\rho} \frac{\partial \rho}{\partial t} \right) = \frac{1}{\rho} \frac{\partial^2 \rho}{\partial t^2} - \frac{1}{\rho^2} \left(\frac{\partial \rho}{\partial t} \right)^2$$

$$\frac{\partial}{\partial t} \left(\frac{1}{\rho} \frac{\partial \rho}{\partial t} \right) = \frac{1}{\rho} \frac{\partial^2 \rho}{\partial t^2} - \frac{1}{\rho^2} \left(\frac{\partial \rho}{\partial t} \right)^2$$

$$\frac{\partial}{\partial t} \left(\frac{1}{\rho} \frac{\partial \rho}{\partial t} \right) = \frac{1}{\rho} \frac{\partial^2 \rho}{\partial t^2} - \frac{1}{\rho^2} \left(\frac{\partial \rho}{\partial t} \right)^2$$

$$\frac{\partial}{\partial t} \left(\frac{1}{\rho} \frac{\partial \rho}{\partial t} \right) = \frac{1}{\rho} \frac{\partial^2 \rho}{\partial t^2} - \frac{1}{\rho^2} \left(\frac{\partial \rho}{\partial t} \right)^2$$



City Hall, 215 Sycamore St.
Muscatine, IA 52761-3840
(563) 264-1550
Fax (563) 264-0750

FAÇADE EASEMENT AGREEMENT

This Easement Agreement is made December 21, 2023, between Terry Mowl ("Property Owner") and the City of Muscatine, Iowa, ("Easement Holder"), a municipality organized under the laws of the State of Iowa.

WITNESSETH

WHEREAS, the Property Owner's Property, located in Muscatine County, Iowa, legally described as:

The Westerly 20 feet of Lot 4, in Block 32, of the City of Muscatine, in Muscatine County, Iowa.

Parcel ID 0835483014

And locally known as 219 E 2nd Street, Muscatine, Iowa 52761; *and*.

WHEREAS, this property is located in the Downtown Business District and Designated DTR Target Area; *and*

WHEREAS, the property owner desires to participate in the Muscatine Façade Improvement Project and the property is hereafter referred to as "the Property" or "the Property Owner's property"; *and*

WHEREAS, the Property Owner has been acquainted with and advised of the terms, conditions and provisions of the Muscatine Façade Improvement Project; *and*

WHEREAS, the Easement Holder, the City of Muscatine is carrying out a program to revitalize the Downtown Business District and Designated DTR Target Area; *and*

WHEREAS, the grant of this easement will assist in protecting and preserving the quality of the area in which the property is located.

NOW THEREFORE, in consideration of the mutual covenants and promises in this Easement Agreement and for the benefit of all parties, Property Owner hereby grants, conveys and transfers to the Easement Holder, a Façade Easement for a term lasting three years from the date of the signing of this document, or for the actual length of the grant period, in and over, that portion of the herein described property consisting of the front exterior-facing 24 inches of the structure. This includes all architectural and construction features visible from any point on the public way outside of the building, including without limitation structural materials, facing materials, windows, doors, trim, sills, steps, railings, roofing materials, cornices, moldings, fences and other associated features, in addition to connected interior features that necessitate modification or maintenance in order to rehabilitate and maintain the publicly visible features.

For the period of the grant agreement contract with IEDA, or as stated in the immediately preceding paragraph above, the following restrictions are imposed upon the use of the Easement Property. In accordance with the policy of the City and Property Owner, its successors and assigns covenant to take and not take the following actions in and upon the Easement Property that Easement Holder is entitled to enforce as follows:

**"I remember Muscatine for its sunsets. I have never seen any
on either side of the ocean that equaled them" — Mark Twain**

1. For the easement period, Property Owner will retain and maintain the façade on the building(s) now located on the property and will at all times maintain the same in good condition and repair. In the event of the total destruction beyond the control of the Property Owner, the easement shall become null and void.
2. The Easement Holder, to ensure the effective enforcement of this Easement, shall have, and the Property Owner hereby grants the following rights:

If Property Owner knowingly or willfully violates or allows the violation of this easement, upon reasonable notice to the Property Owner, Easement Holder may enter upon the Easement Property and correct such violations and hold Property Owner responsible for the corrective costs.

3. Property Owner shall seek no reimbursement from Easement Holder for any taxes, mortgages, liens, deeds to secure debt, or other obligations attaching to or constituting a lien on the property. Property Owner agrees to indemnify and hold Easement Holder harmless from any claims of third persons, including court costs and attorney's fees, arising out of Easement Holder's acceptance and holding of this easement. Easement Holder shall not be liable to contribute to the maintenance of the Premises. If Easement Holder would have to file suit or take any other action to enforce this agreement, Property Owner shall pay Easement Holder's reasonable attorney's fees and all other costs associated with any such required action.
4. At any time during the duration of the easement, any alterations, modifications, destruction or additions made to the facade improvements funded in part by CDBG funds shall be subject to the prior written approval of the City of Muscatine. Such written approval, or disapproval, shall be issued by the city within not more than thirty (30) days of the owner's submittal of a written request or the request shall be considered approved. Provided however that nothing in this paragraph shall be construed to prevent ordinary or emergency maintenance, repair, cleaning, repainting, refinishing, remodeling, etc. so long as it does not change the appearance, or detrimentally affect the condition of the facades as they exist at the time of completion of the improvements hereunder.

This agreement is binding on the Property Owner, their heirs, assigns or successors in interest to the property and shall run with the land on the Easement Property until expiration.

Signed this 11 day of December, 2023.

PROPERTY OWNER(S)

EASEMENT HOLDER

Terry Mowl
(Print name)

Dr. Brad Bark, Mayor

(Signature)

(Signature)

FAÇADE EASEMENT AGREEMENT

STATE OF IOWA

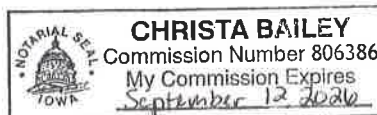
COUNTY OF MUSCATINE

On this 14th day of December, 2023, before me, a Notary Public, personally appeared Terry Nowl, to me known to be the person named in and who executed the foregoing instrument, and acknowledged that he/she/they executed the same as his/her/their voluntary act and deed.

Notary Public

Print Name: Christa Bailey

My commission expires: September 12, 2026



STATE OF IOWA

COUNTY OF MUSCATINE

On this _____ day of December, 2023, before me, a Notary Public, in and for said county, personally appeared Brad Bark, to me personally known, who being by me duly (sworn or affirmed) did say that that person is Mayor of the City of Muscatine, Iowa, a municipal corporation and that said instrument was signed on behalf of the City by authority of its City Council and acknowledged the execution of said instrument to be the voluntary act and deed of the City, by it voluntarily executed.

Notary Public

Print Name: _____

My commission expires: _____



City of Muscatine

ITEM NUMBER 2023-0596

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

April Limburg, City Planner

SUBJECT

Resolution Authorizing the Execution of a Special Warranty Deed to Said Described Real Estate Located at 713 Locust St

EXECUTIVE SUMMARY

The City of Muscatine has accumulated a number of parcels of land with no current or future public use. On October 19, 2023, the City Council declared 713 Locust Street surplus and directed its disposal through a closed bid auction. Joseph Bartling has submitted the winning bid to purchase the property for \$3,000. This resolution will authorize execution of a deed to complete the transaction.

STAFF RECOMMENDATION

Staff recommends Council to accept the bid and authorize the sale of the real estate located at 713 Locust St.

BACKGROUND/DISCUSSION

The City of Muscatine has accumulated a number of parcels that are no longer needed for public purposes. To put these parcels back to use and generate property taxes, they have been declared surplus and may be offered for sale.

To address a derelict home on 713 Locust, the City undertook a nuisance abatement action in fall 2022 and demolished the structure. Rather than covering the demolition costs, the owner opted to deed the property to the City in August of 2023. The City currently owns 713 Locust Street for which there is no identified public use.

The property was declared surplus in October 2023. The parcel was sold at a closed bid auction on December 5. Two bids for \$1,500 were submitted. An auction was conducted, with winning bid of \$3,000 from Joseph Bartling.

Mr. Bartling is an adjacent property owner residing at 514 W 8th St. He plans to combine his existing property and 713 Locust to expand his existing yard. He will rebuild his existing six foot privacy

fence to surround the two adjoining lots. He also plans to plant a flower garden to attract pollinators as well as plant wildflowers on the steep hill for erosion control.

The City Council must now approve the sale and execute the deed

CITY FINANCIAL IMPACT

In addition to the \$3,000 in proceeds generated by the sale of this parcel, the sale would reduce City maintenance costs and increase property tax revenue, creating a positive financial impact on the City.

ATTACHMENTS

1. Resolution Approving Deed to Convey 713 Locust to Bartling
2. Deed 713 Loucst - Bartling
3. Bartling letter

RESOLUTION NO. 2023-0596

A Resolution Authorizing the Execution of a Special Warranty Deed to Said Described Real Estate located at the 713 Locust St.

WHEREAS, a Resolution was adopted by the City Council of Muscatine, Iowa, on October 5, 2023, concerning the proposed sale of all the City's rights, title, and interest in and to the real property described in the copy of the Deed "Exhibit A" to this Resolution and incorporated by reference; and

WHEREAS, due notice of said proposal to convey said real property convey was given as provided for by law, setting forth the time and place for hearing on said proposal; and

WHEREAS, the Resolution provided for a public hearing on the proposed sale of real property, and such public hearing has been held; and

WHEREAS, in accordance with said notice, those interested in said proposed conveyance, both for and against, have been given an opportunity to be heard with respect thereto and have presented their views to the City Council of the City of Muscatine, Iowa at public hearing held on October 19, 2023; and

WHEREAS, the City Council of Muscatine, does hereby declare to be surplus and it to be in the best interest of the public to dispose of the described real estate in Muscatine, Iowa,

WHEREAS, the City of Muscatine, Iowa on December 21, 2023 approved sale between the City of Muscatine and Takoma and Joseph Bartling for \$3,000

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MUSCATINE, IOWA, as follows:

1. The City of Muscatine, Iowa, will sell and convey its rights, title, and interest in and to the real property described in the copy of the deed attached to this Resolution marked "Exhibit A" to Takoma and Joseph Bartling
2. The deed will be delivered upon receipt of \$3,000
3. The deed will be in the name of the City of Muscatine, Iowa; will be signed by the Mayor and attested by the City Clerk; and will be in substantially the same form as the copy of the deed attached as "Exhibit A" to this Resolution.
4. Any Resolution or part thereof in conflict or inconsistent with this Resolution is repealed.

PASSED, APPROVED AND ADOPTED this 21st day of December, 2023.

**BY THE CITY COUNCIL OF THE
CITY OF MUSCATINE, IOWA**

Dr. Brad Bark, Mayor

Attest:

Carol Webb, City Clerk

Prepared by: April Limburg, 215 Sycamore Street, Muscatine, IA 52761; 563.262.4141
Return and Tax Statement to: Takoma or Joseph Bartling, 514 W 8th St, Muscatine IA 52761

SPECIAL WARRANTY DEED

The City of Muscatine, Iowa, a municipal corporation situated in Muscatine County, Iowa, for valuable consideration, transfers and conveys Bartling Takoma M or Joseph M K all its right, title, and interest in the following real property in Muscatine County, Iowa:

The Northerly 40 feet of the Southerly Half of Lot 10, in Block 139, of the City of Muscatine, in Muscatine County, Iowa

Exempt from transfer tax per Iowa Code Section 428A.2(6).

The City covenants with the grantee, its successors and assigns, to warrant and defend the real property against the lawful claims of all persons claiming by, through, or under the City.

IN WITNESS WHEREOF, the City of Muscatine, Iowa, has caused this instrument to be executed in its corporate name by its Mayor and City Administrator and its seal to be affixed on December 21, 2023.

CITY OF MUSCATINE, IOWA

(CITY SEAL)

By: _____
Dr. Brad Bark
Mayor

ATTEST:

Carol Webb
City Clerk

STATE OF IOWA, MUSCATINE COUNTY, ss.

This instrument was acknowledged before me on _____, 2023, by Dr. Brad Bark and Carol Webb as Mayor and City Clerk, respectively, of the City of Muscatine, Iowa.

Cinda Hilger, Notary Public in and for the State of Iowa



Planning • Zoning • Building Safety • Construction Inspection Services • Environmental Health Services • Housing Inspections • Code Enforcement

City Hall - 215 Sycamore St
Muscatine, IA 52761-3840
(563) 262-4141
Fax (563) 262-4142

Bid for City-Owned Property

Petitioner Information:

Name: Joseph Bartling Phone: _____
5632992529

Address:

514 W 8th St.

Muscatine, IA 52761

Email:

bartlingjmk@gmail.com

Address/Location of City-Owned Property: 713 Locust St.

COMMUNITY DEVELOPMENT
DEPARTMENT

Intended Use of the Property (Please add additional sheets if necessary):

My residing address is listed above. The lots 514 W 8th and 713 Locust St are perpendicular adjacent properties. My wife and I have a one year old daughter and would like to extend our existing yard by combining these two properties for our family. Currently, we have a six foot privacy fence around 514 W 8th. In the purchasing of 713 Locust St, we would rebuild the existing fence to surround the two conjoined lots. In the front of the 514 W 8th St lot, I have planted a flower garden to attract pollinators. My intention with the steep hill on the 713 Locust lot is to plant wildflowers for pollinators and erosion control.

Name on Deed if Awarded Bid: Bartling Takoma M OR Joseph M K

I understand the conditions and process for purchase of City property and that this sale must be approved by the City Council. Consideration of a bid is based on the intended use of the property, City priorities, and the amount of the bid. Payment shall occur prior to transfer of the deed. My current bid for the above-described property is as follows:

Bid Amount: \$ 1,500 Date: _____
11/22/2023

Signed:

Joseph Bartling

Contact the Community Development Office for additional questions on the process of property sales. Parcels for sale are listed on the City of Muscatine website.

<https://www.muscatineiowa.gov/1228/Parcels-For-Sale>



City of Muscatine

ITEM NUMBER 2023-0597

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

Brian Stineman, Public Works Director

SUBJECT

Resolution Setting a Public Hearing for January 4, 2024, For Comments Regarding the City of Muscatine Wayfinding Master Plan

EXECUTIVE SUMMARY

Resolution to set a public hearing for comments related to the adoption of the City of Muscatine Wayfinding Master Plan for January 4, 2024, at 6:00 PM in the City Hall Council Chambers during the regularly scheduled city council meeting.

STAFF RECOMMENDATION

Staff recommends approving setting the public hearing

BACKGROUND/DISCUSSION

In January of 2023 the city contracted with Corbin Design to create a wayfinding master plan. The plan has been completed, and this public hearing will be the chance for public comment before the plan is adopted by the city council and implemented.

CITY FINANCIAL IMPACT

There is no cost to hold the public hearing

ATTACHMENTS

1. Set Public Hearing Resolution Wayfinding Plan (1)
2. Public Notice for Public Hearing Wayfinding Plan
3. 2023-1211 Muscatine Wayfinding Master Plan

RESOLUTION NO. 2023-0597

**SET TIME AND PLACE FOR PUBLIC HEARING ON THE CITY OF
MUSCATINE WAYFINDING MASTER PLAN**

WHEREAS, the City Council of the City of Muscatine, Iowa has heretofore granted preliminary approval of the contract, and cost estimates for the proposed Muscatine Wayfinding Master Plan; and

WHEREAS, the proposed project has been paid for out of funds legally available for that purpose;

NOW, THEREFORE, be it resolved by this Council that:

SECTION I: On January 4, 2023 at 6:00 p.m. in the City Council Chambers at City Hall, Muscatine, Iowa, this Council shall hold a public hearing of the Wayfinding Master Plan.

SECTION II: The City Clerk shall give notice of such public hearing by publication of a notice in the Muscatine Journal not less than four (4) nor more than twenty (20) days prior to the date set for the hearing. The notice shall be in the following form:

(NOTICE OF PUBLIC HEARING ATTACHED)

PASSED, APPROVED, AND ADOPTED THIS 21st DAY OF December, 2023.

CITY COUNCIL OF THE CITY OF MUSCATINE, IOWA

Brad Bark, Mayor

ATTEST:

Carol Webb, City Administrator

PUBLIC NOTICE

NOTICE OF TIME AND PLACE OF PUBLIC HEARING ON THE MUSCATINE WAYFINDING MASTER PLAN

Public Notice is hereby given that the City Council of the City of Muscatine, Iowa will hold a Public Hearing to hear objections to the proposed plans, specifications, and cost estimate for the proposed Wayfinding Master Plan. Said hearing will be held in the City Council Chambers, City Hall, Muscatine, Iowa on January 4, 2024 at 6:00 p.m. All interested persons are invited to attend and will be given an opportunity to be heard relative to this matter.

Carol Webb, City Administrator



City of Muscatine, Iowa

Wayfinding Master Plan

12.11.23
DRAFT

CORBIN
DESIGN

415 S Union, 2nd Floor
Traverse City, MI 49684
(231) 947-1236

INTRODUCTION

The city of Muscatine, Iowa hired Corbin Design to create a comprehensive city-wide wayfinding Master Plan. This includes development of new signage design standards that integrate municipal signage into a cohesive, user-friendly program that will provide fresh and consistent wayfinding for Muscatine.

This Master Plan document provides guidance to city personnel and outside consultants involved in specifying, fabricating, and installing signs for the city. It is designed to guide the use of the Muscatine wayfinding design standard, to assure that it is correctly and consistently applied.

Corbin Design Team

Jeff Frank, Design Director, jeff@corbindesign.com
Moir O'Polka, Project Manager, moira@corbindesign.com

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MASTER PLAN GOALS

- Develop a program that will have a positive impact on commerce and economic activity within Muscatine and be designed to attract visitors;
- Enhance the community's identity while acknowledging its history;
- Complement the environment and coordinate with other street scape elements.
- Create a strong first impression for all visitors including tournament participants, business travelers and daytrippers;
- Promote a pedestrian-friendly Downtown;
- Boost visitor satisfaction; and
- Support economic development and improve tourism by encouraging exploration, longer stays and| return visits.



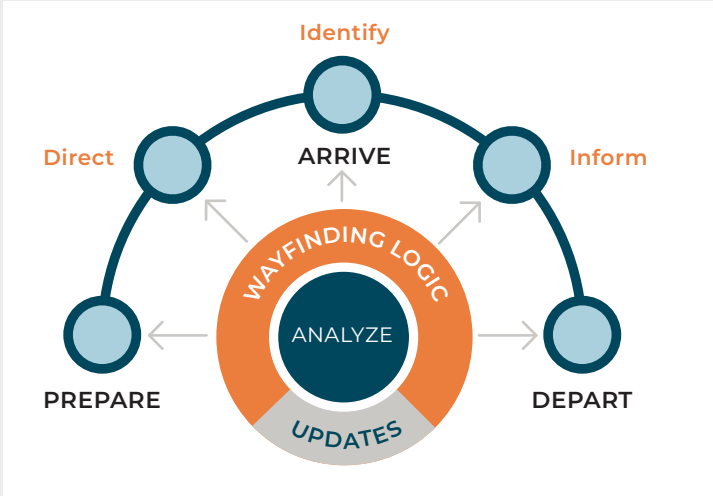
ELEMENTS OF SUCCESSFUL A WAYFINDING PROGRAM

WHAT IS WAYFINDING?

Corbin Design defines wayfinding as “direction for people in motion.” A wayfinding program is a unique utility for communities because it can move people through an area to their intended destination, while also carrying brand and identity elements. It functions like a utility but can behave like a brand.

Successful wayfinding programs are more than attractive signs. The signs are a result of the wayfinding logic. This logic is a series of strategies and recommendations that outlines the overall plan to inform and direct visitors along pre-determined routes to districts, public parking and destinations.

The Journey Map below depicts potential opportunities to influence the visitor’s interaction with navigation and orientation tools. This includes previsit research though digital and print media all the way through to physical signage.



CORBIN DESIGN DEFINES WAYFINDING AS
“DIRECTION FOR PEOPLE IN MOTION.”

DESIGN FOR THE FIRST-TIME VISITOR.

Repeat visitors will rely heavily on their own experience. The simplest route between two points may not be a straight line, particularly for a visitor who is unfamiliar with Muscatine. Our goal will be to help direct that first-time visitor, assuring a positive experience and future return visits.

STRUCTURE INFORMATION.

Tools designed to support a visitor’s journey must provide the proper information at key decision points to keep visitors moving toward their destination. We call this concept “Progressive Disclosure.” The challenge, then, is to verbally and visually simplify the information in the system. Consistency is the key to success.

SUPPORT INTUITION.

Wayfinding systems work best when they build upon routes that are intuitive to first-time visitors. Wayfinding cues should come as much as possible from the environment itself. This way everyday people can help support consistent wayfinding if asked for directions.

DESIGN THE SYSTEM FOR EASY UPDATING.

The system needs to be designed to be able to expand or change as the city does. The need to change a single message should not require the replacement of an entire sign structure.

SIGN TYPE EXAMPLES



Vehicular Guide Sign



District Boundary Marker



Parking Identification Sign



Pedestrian Map Kiosk

DESTINATIONS

A wayfinding program is only as good as the information it contains. It is important to consider destination names that are included on wayfinding signage for consistency, clarity and fit.

The Wayfinding Core Team has established a local criteria for a destination’s inclusion on wayfinding signage, particularly vehicular signage. The criteria should comply with Iowa Department of Transportation (IDOT) and the Manual for Uniform Traffic Control Devices (MUTCD) standards.

Because IDOT will only allow for three destinations on a vehicular guide sign, space on there is limited. Destinations that do not meet criteria for inclusion on vehicular signs can be included on the pedestrian level. The destination list to the right has established the priority in which destinations should appear.

In order for a destination to appear on vehicular signage, it must meet the following criteria set by the DOT (unless otherwise approved by the Committee for installation along city-owned roads.)

CRITERIA FOR DESTINATION INCLUSION:

- Be a public destination.
- Be a not-for-profit destination.
- Be open year-round.
- Have ample public parking.
- Have high attendance relative to the area.

DESTINATIONS & HIERARCHY

Destination Name	Appears on Vehicular Signage	Only Appears on Pedestrian Signage	Destination Type
Boat Launch	X	X	Recreation
County Courthouse		X	Cultural/Governmental
Deep Lakes Park	X		Recreation
Discovery Park	X		Recreation
Dog Park		X	Recreation
Fuller Park & Disc Golf		X	Recreation
Historic Downtown	X		District
International Friendship Park		X	Point of Interest
Kent-Stein Ball Park	X		Recreation
Mark Twain Overlook	X		Point of Interest
Mississippi Mist Fountain		X	Point of Interest
Muscatine Art Center	X		Cultural/Governmental
Muscatine Community College	X		Education
Musser Public Library	X		Cultural/Governmental
National Pearl Button Museum	X		Cultural/Governmental
Riverfront	X		District
Riverside Park	X		Recreation
Riverview Center	X		Cultural/Governmental
Salsbury Recreation Area		X	Recreation
Sino-US Friendship House		X	Point of Interest
Soccer Complex	X		Recreation
Weed Park	X		Recreation
West Hill Historic District - Alexander Clark House - Clark Blackwell House - J.C.B. Warde House - Pliny Fay House		X	Point of Interest

WAYFINDING RECOMMENDATIONS

IMPROVE ARRIVAL EXPERIENCE

Muscatine's unique geography along the river creates a unique experience and arrival, specifically for those crossing over the bridge from the Illinois side. However, with the exception of bridge, all other entrances into town are non-descript and need to be elevated to announce the visitor's arrival to Muscatine.

The new wayfinding design standard includes options for gateway/welcome signage as well as options to retrofit the existing stone column signs. By creating cohesion between the two signage systems, visitors will have a more consistent experience and understand that they can trust both systems. A combination of these signs should be programmed along all major vehicular access points into Muscatine.

Once introduced to the community, it is important to keep visitors active in Muscatine by connecting them to the different areas and destinations around the city while continuing to reinforce the city identity. It is important for visitors to understand that the positive experiences they are having are happening in Muscatine. This will lead to further exploration and return visits.

CONTROL CIRCULATION

As visitors navigate Muscatine, there are multitudes of routes that can be used to get to a destination, particularly when relying on GPS or smartphones. These tools are great to get visitors to a destination efficiently but that is it. The wayfinding plan will allow Muscatine to control vehicular circulation by highlighting and supporting the best routes. Visitors will be directed along routes that are visually appealing, can handle the traffic, easily connect destinations and districts, and have easy access to public parking opportunities. This plan will create intentional connections between major destinations that may otherwise be unconnected due to the bypass.

CITY-WIDE WAYFINDING CIRCULATION



 Gateway Locations

 Primary Vehicular Circulation

WAYFINDING RECOMMENDATIONS

IMPROVE PEDESTRIAN WAYFINDING

On paper, the connectivity between Downtown Muscatine and the Riverfront is easy to understand. However, the reality of it is far more intimidating for the first-time visitor because of the need to cross the railroad tracks and the busy Mississippi Drive.

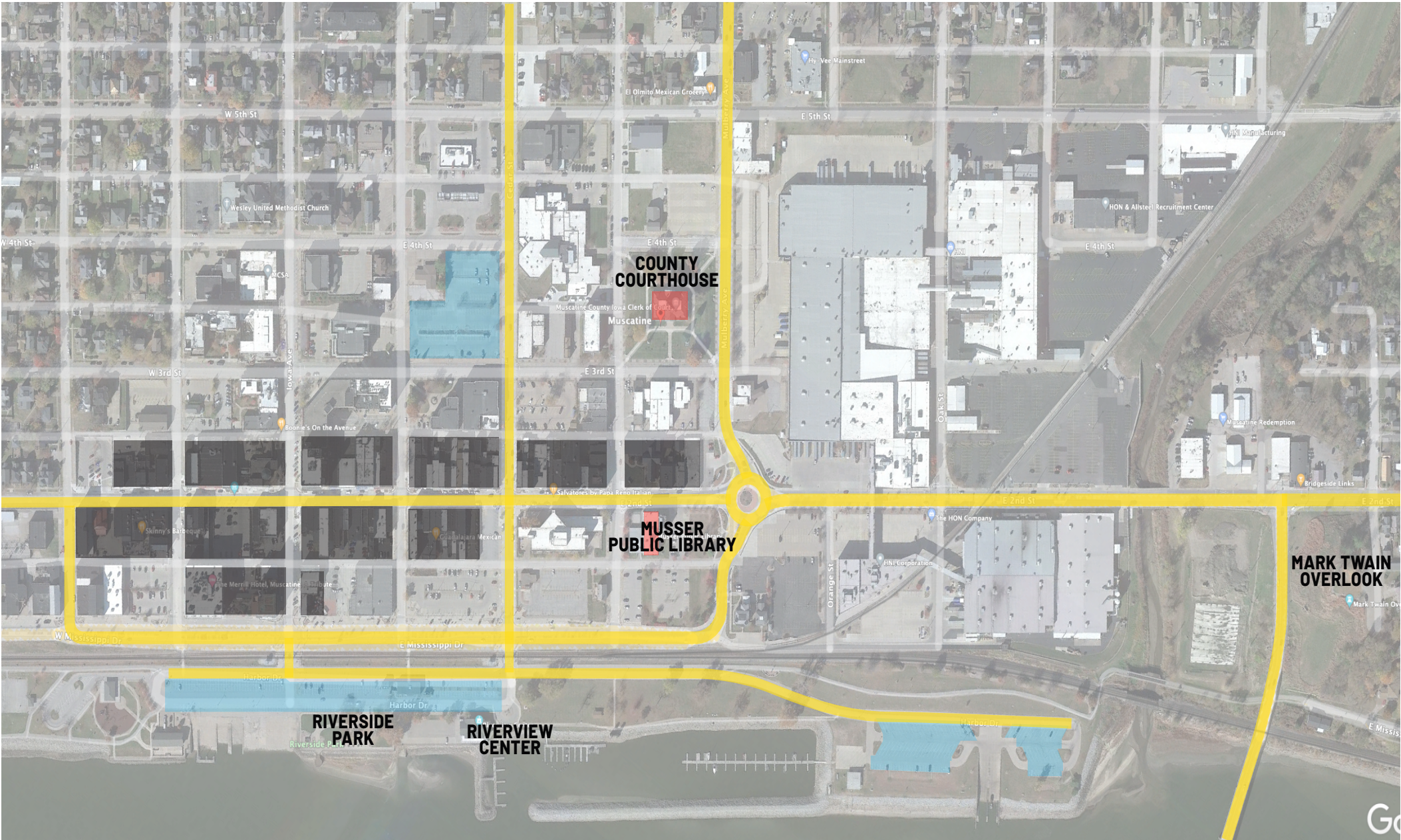
The wayfinding program will encourage visitors to explore destinations beyond their initial reason for the visit. By programming new pedestrian guide signs and map kiosks, we present visitors with detailed information that the vehicular program cannot. Additionally, these pedestrian-level signs can help strengthen connection between Riverfront and Downtown and benefit the secondary destinations that are not large enough to appear on vehicular signs. To help visitors understand the close relationship between various destinations, walking distance in minutes will appear on message panels.

THE PRIMARY GOAL OF A PEDESTRIAN WAYFINDING SYSTEM IS TO PROVIDE A WEALTH OF INFORMATION ABOUT AN AREA THAT THE VEHICULAR GUIDE SIGNS CANNOT ACCOMMODATE.

PEDESTRIAN KIOSK EXAMPLES



DOWNTOWN WAYFINDING CIRCULATION

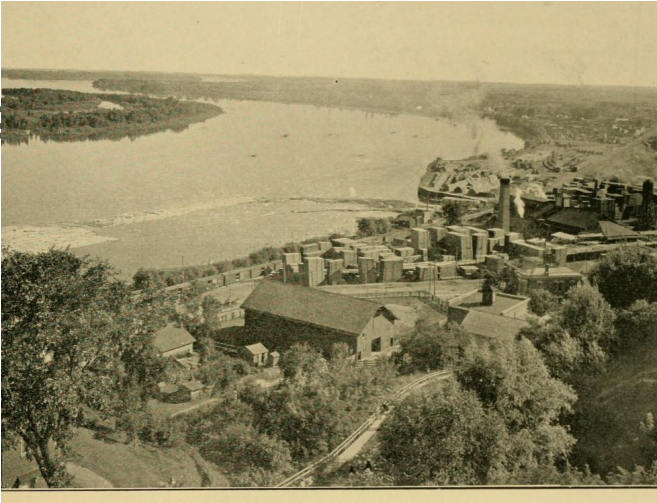


DESIGN INSPIRATION

BUILT ENVIRONMENT



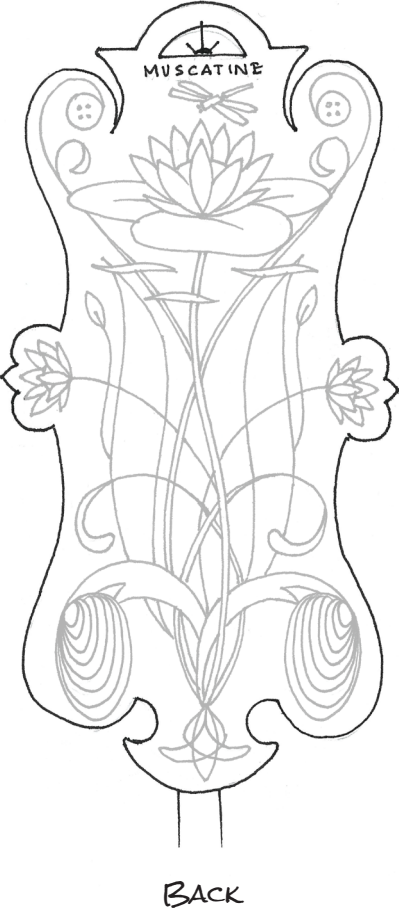
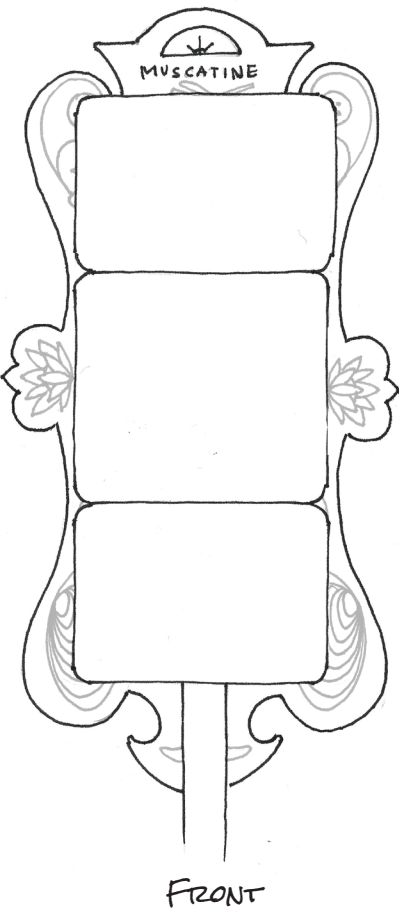
HISTORY



NATURE



INITIAL CONCEPT SKETCH



DESIGN DIRECTION

DESIGN AND INSPIRATION

RIVER PLANT LIFE



VICTORIAN PERIOD FONT



VINTAGE SIGN PANEL SHAPE



FRESH WATER MUSSEL



RIVER WILDLIFE

PEARL BUTTONS



RIVER CURRENT/RIPPLES



PLANTS/AGRICULTURE





CITY OF MUSCATINE,
IOWA

EXTERIOR SIGNAGE DESIGN INTENT DRAWINGS

December, 2023

corbindesign.com | 415 S Union, Second Floor, Traverse City, MI 49684 | info@corbindesign.com | (231) 947-1236

All ideas, designs, represented by these drawings are owned by, and property of Muscatine, IA and Corbin Design and were created, evolved and developed for use in connection with Muscatine, IA and its entities. None of these ideas, designs, arrangements or plans shall be used by or disclosed to any person, firm or corporation for any purpose without the written permission of Muscatine, IA and Corbin Design.

Prepared by **CORBIN**
DESIGN

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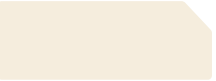
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COLOR PALETTE

									
1 SHADE GREY	2 ABYSS GREEN	3 SAND	4 PEARL WHITE	5 CLAY	6 ICE BLUE	7 WHITE	8 BLACK	9 WEATHERED STEEL	10 PARK GREEN
Pantone®: Pantone Black C	PMS 2178C	PMS 466C	--	PMS 405C	PMS 552C	--	--	--	PMS 5545C
Matthews Paint: MP07102 Deep River	MP08705 Jumping Juniper	--	MP32336 Cliffs of Dover	MP03078 Spanish Moss	--	--	--	--	MP15671 Northland Copse
Oracal Series 951 Opaque Vinyl: --	--	--	--	--	--	--	--	--	--
Print on Reflective: --	--	--	--	--	--	--	--	--	--
Other: --	--	--	--	--	--	--	--	Cor-ten / ASTM A847	--

* All paint finishes to have Matthews Paint 290228SP Super Satin Clearcoat (or equivalent) for the following benefits: 10-Year chalk resistance, Superior UV resistance, Exceptional gloss retention, Mar and abrasion resistant, Dirt-shedding.

TYPOGRAPHY

Clearview Highway - 1W

Aa Bb Cc Dd Ee Ff Gg Hh Ii Jj Kk Ll Mm Nn Oo Pp Qq Rr Ss Tt Uu Vv Ww Xx Yy Zz 1234567890

Georgia - Regular

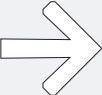
Aa Bb Cc Dd Ee Ff Gg Hh Ii Jj Kk Ll Mm Nn Oo Pp Qq Rr
Ss Tt Uu Vv Ww Xx Yy Zz 1234567890

Georgia - Bold

Aa Bb Cc Dd Ee Ff Gg Hh Ii Jj Kk Ll Mm Nn Oo Pp Qq Rr
Ss Tt Uu Vv Ww Xx Yy Zz 1234567890

The fonts used for this project were selected specifically for this project by the Designer and Owner. No substitution of any other typefaces may be made. Under no circumstances are typefaces to be electronically distorted (“squeezed” or “extended”) for purposes of fitting to the specified sign or general alteration of the sign face composition unless noted in the drawings. This includes (but is not limited to) stretching, squeezing, tilting, outlining or shadowing.

SYMBOLS / ICONS



Arrow

Symbol Meaning

Graphic Standards

Color, Materials, Logo, Typography

Fabricator is responsible for matching all colors and materials as specified and are required to provide the Owner color and material samples for approval.

CAUTION!
CONSISTENT AND ACCURATE COLOR REPRODUCTION IN THIS DOCUMENT CANNOT BE ASSURED DUE TO THE LIMITATIONS OF COLOR COPYING TECHNOLOGY.

The Coated Pantone Matching System®, Akzo Nobel Paint system and Matthews Acrylic Polyurethane are used for specifying signage color matches. (In the absence of actual sign material color chip reference sets, actual specified product color swatches should be referenced for color matching.)

Shown here are approximations of the primary signage background colors and supporting accent colors. Actual color finishes on signage must be matte or low luster (not shiny or glossy) and exclusively a premium acrylic polyurethane. Except for the high gloss anti-graffiti coating (Sikkens LV Anti Graffiti Clear).

Signage paints produced by Matthews Paint and Akzo Nobel Paint Company are to be the standard reference.

If vinyl films are required, 3M or Oracal are to be the standard.

Color application varies per sign type. Refer to specific design intent drawings for application details.

Typesetting Examples:

Apostrophe: Don't use inch mark

Visitor's --Visitor's--
CORRECT INCORRECT

Tracking: the horizontal spacing between a range of letters or characters.

Tracking: -100 TRACKING Cap Height
Tracking: 0 TRACKING Leading
Tracking: 100 TRACKING Leading

Cap height: Height of a capital letter that is flat, such as H, I or T.

Leading: the vertical distance between two baselines of type.

Ligatures: When two or more letters are joined to form a single glyph. Turn them off.

Office --Office--
CORRECT INCORRECT

DATE	DESCRIPTION
11/13/23	Design Intent
12/11/23	Master Plan Submittal



CORBIN
DESIGN

415 S Union, 2nd Floor
Traverse City, MI 49684
(231) 947-1236

↑ Community College

↑ County Courthouse

↑ Deep Lakes Park

↑ Discovery Park

↑ Dog Park

↑ Fuller Park & Disc Golf

↑ Historic Downtown

↑ Kent Stein Ball Park

↑ Mark Twain Overlook

↑ Muscatine Art Center

↑ Musser Public Library

↑ Pearl Button Museum

↑ Riverside Park

↑ Riverview Center

↑ Salsbury Rec Area

↑ Soccer Complex

↑ Weed Park

Sign Panel Layouts

COLORS

- 1

Shade Grey
- 2

Abyss Green
- 3

Sand
- 4

Pearl White
- 5

Clay
- 6

Ice Blue
- 7

White
- 8

Black
- 9

Weathered Steel
- 10

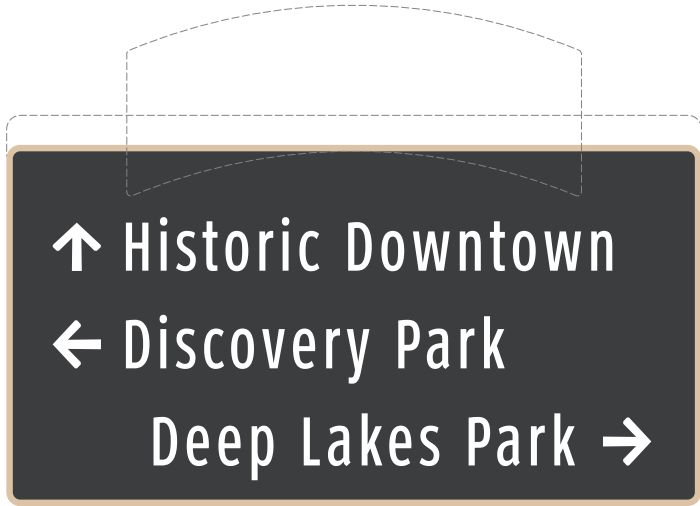
Park Green

DATE	DESCRIPTION
11/13/23 12/11/23	Design Intent Master Plan Submittal

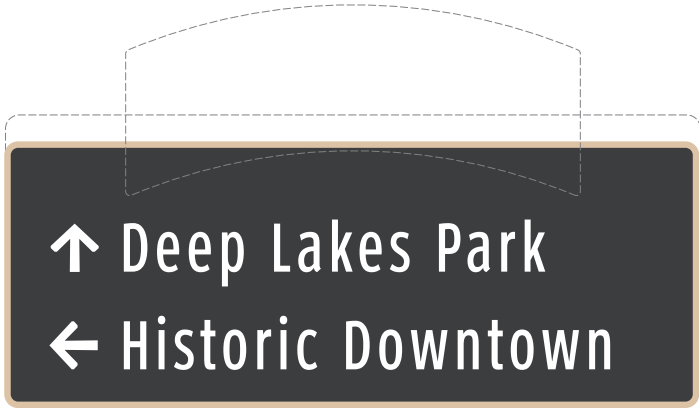


CORBIN
DESIGN

415 S Union, 2nd Floor
Traverse City, MI 49684
(231) 947-1236



Sign: 50



Sign: 53



Sign: 62



Sign: 63



Sign: 64



Sign: 70



Sign: 73a



Sign: 75



Sign: 76

COLORS

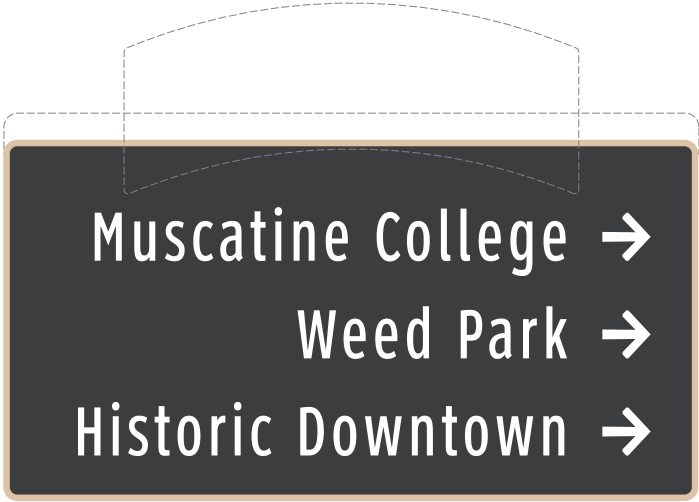
- | | | |
|----|--|-----------------|
| 1 | | Shade Grey |
| 2 | | Abyss Green |
| 3 | | Sand |
| 4 | | Pearl White |
| 5 | | Clay |
| 6 | | Ice Blue |
| 7 | | White |
| 8 | | Black |
| 9 | | Weathered Steel |
| 10 | | Park Green |

DATE	DESCRIPTION
11/13/23	Design Intent
12/11/23	Master Plan Submittal



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Sign: 77



Sign: 78



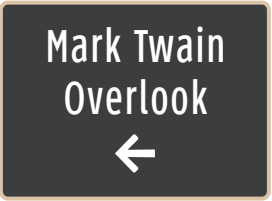
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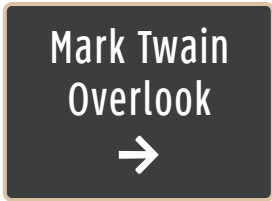
Sign: 80a



Sign: 81



Sign: 82



Sign: 83

COLORS

- | | | |
|----|--|-----------------|
| 1 | | Shade Grey |
| 2 | | Abyss Green |
| 3 | | Sand |
| 4 | | Pearl White |
| 5 | | Clay |
| 6 | | Ice Blue |
| 7 | | White |
| 8 | | Black |
| 9 | | Weathered Steel |
| 10 | | Park Green |

DATE	DESCRIPTION
11/13/23 12/11/23	Design Intent Master Plan Submittal



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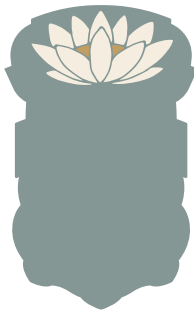
G-1



G-1a Back



G-2



G-2a



G-3 Back



G-4



Panel Artwork

COLORS

- 1 Shade Grey
- 2 Abyss Green
- 3 Sand
- 4 Pearl White
- 5 Clay
- 6 Ice Blue
- 7 White
- 8 Black
- 9 Weathered Steel
- 10 Park Green

DATE	DESCRIPTION
11/13/23	Design Intent
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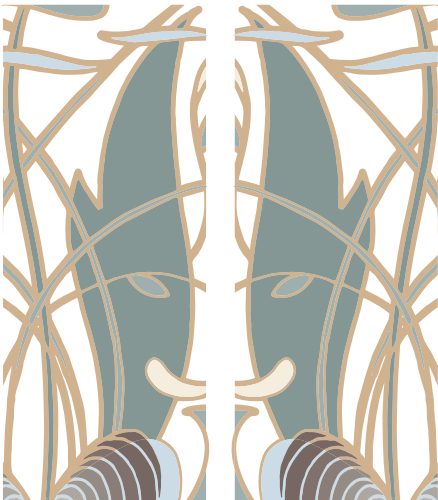
I-1



I-2



I-2a



K-1



Panel Artwork

COLORS

- 1 Shade Grey
- 2 Abyss Green
- 3 Sand
- 4 Pearl White
- 5 Clay
- 6 Ice Blue
- 7 White
- 8 Black
- 9 Weathered Steel
- 10 Park Green

DATE	DESCRIPTION
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415 S Union, 2nd Floor
Traverse City, MI 49684
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Sign Type Array



I-1
Municipal Identification

I-2
Welcome Sign

I-2a
Retrofit Downtown Gateway

G-1
4 Inch Vehicular Guide

G-1a
4 Inch Guide, Light Pole

COLORS

- | | | |
|----|--|-----------------|
| 1 | | Shade Grey |
| 2 | | Abyss Green |
| 3 | | Sand |
| 4 | | Pearl White |
| 5 | | Clay |
| 6 | | Ice Blue |
| 7 | | White |
| 8 | | Black |
| 9 | | Weathered Steel |
| 10 | | Park Green |

Scale: 1/2" = 1'



G-2
4 Inch Trailblazer

G-2a
4 Inch Trailblazer, Light pole

G-3
6 Inch Vehicular Guide

G-4
6 Inch Trailblazer

K-1
Pedestrian Kiosk

I-3 Street
Identification

G-5
Trail Guide

DATE DESCRIPTION

11/13/23	Design Intent
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CORBIN
DESIGN

415 S Union, 2nd Floor
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(231) 947-1236

I-1
Municipal Identification

COLORS

- 1 Shade Grey
- 2 Abyss Green
- 3 Sand
- 4 Pearl White
- 5 Clay
- 6 Ice Blue
- 7 White
- 8 Black
- 9 Weathered Steel
- 10 Park Green

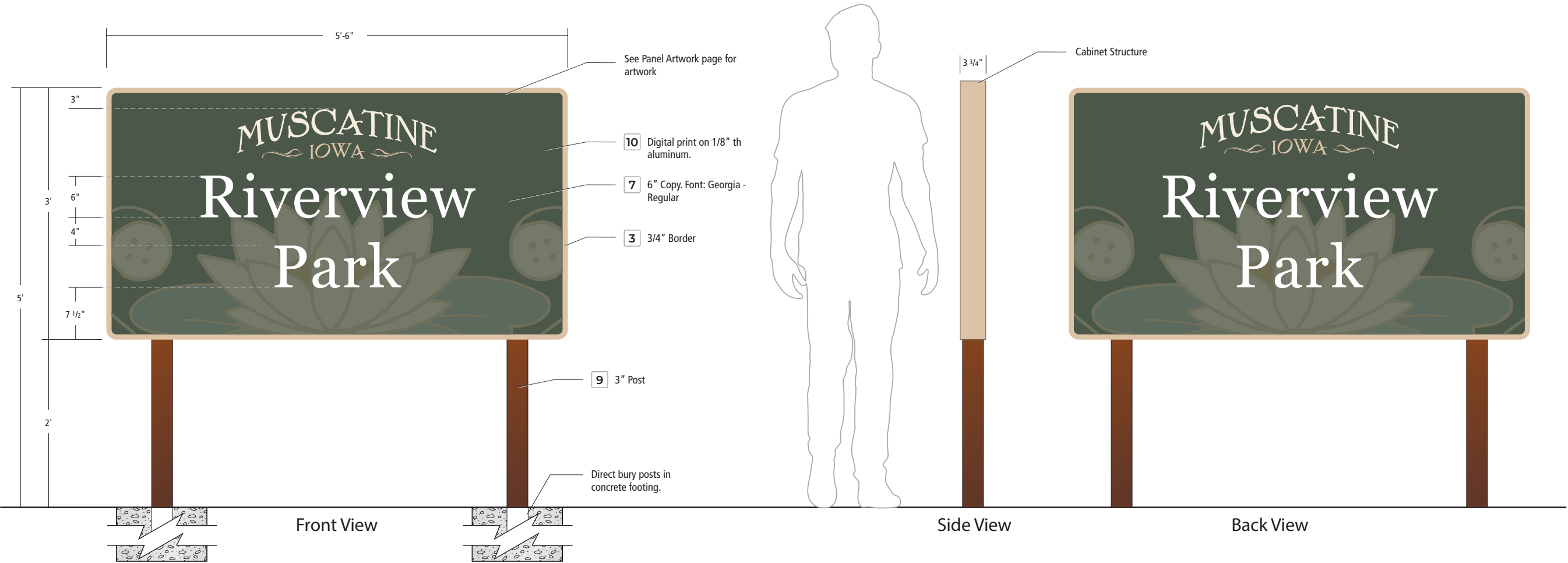
Scale: 3/4" = 1'

DATE	DESCRIPTION
11/13/23	Design Intent
12/11/23	Master Plan Submittal



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DESIGN

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Existing sign (remove and replace)



New sign rendering



Optional Back View



I-2
Welcome Identification

COLORS

- 1 Shade Grey
- 2 Abyss Green
- 3 Sand
- 4 Pearl White
- 5 Clay
- 6 Ice Blue
- 7 White
- 8 Black
- 9 Weathered Steel
- 10 Park Green

Scale: 1/2" = 1'

DATE	DESCRIPTION
11/13/23	Design Intent
12/11/23	Master Plan Submittal

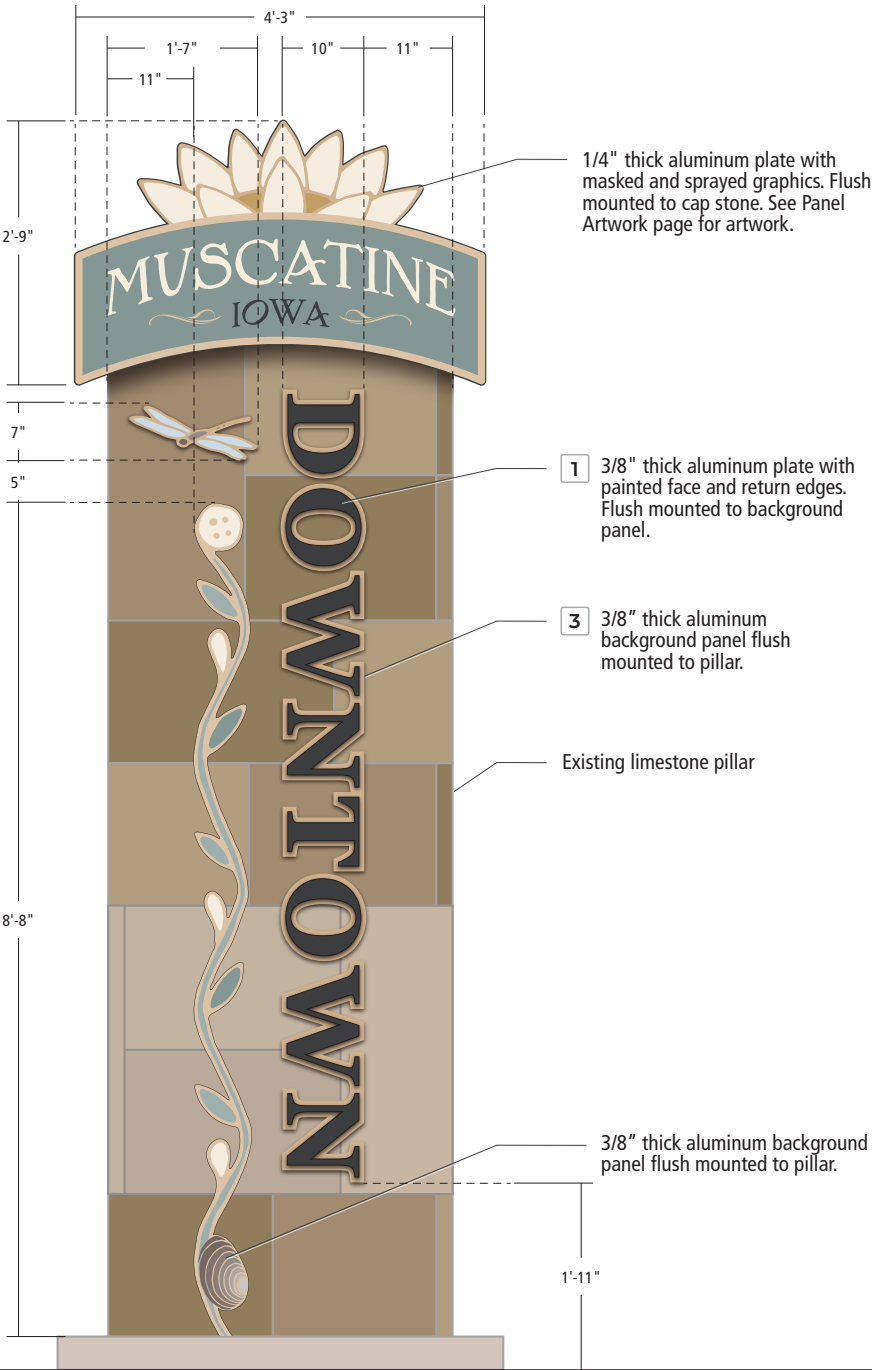
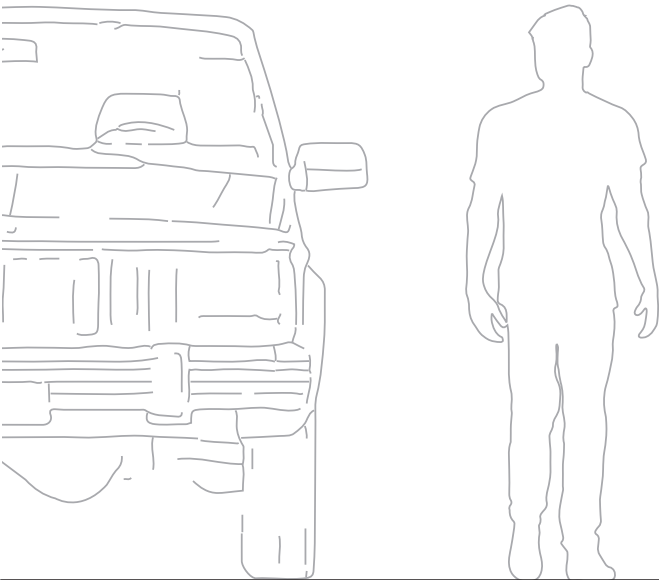


CORBIN
DESIGN

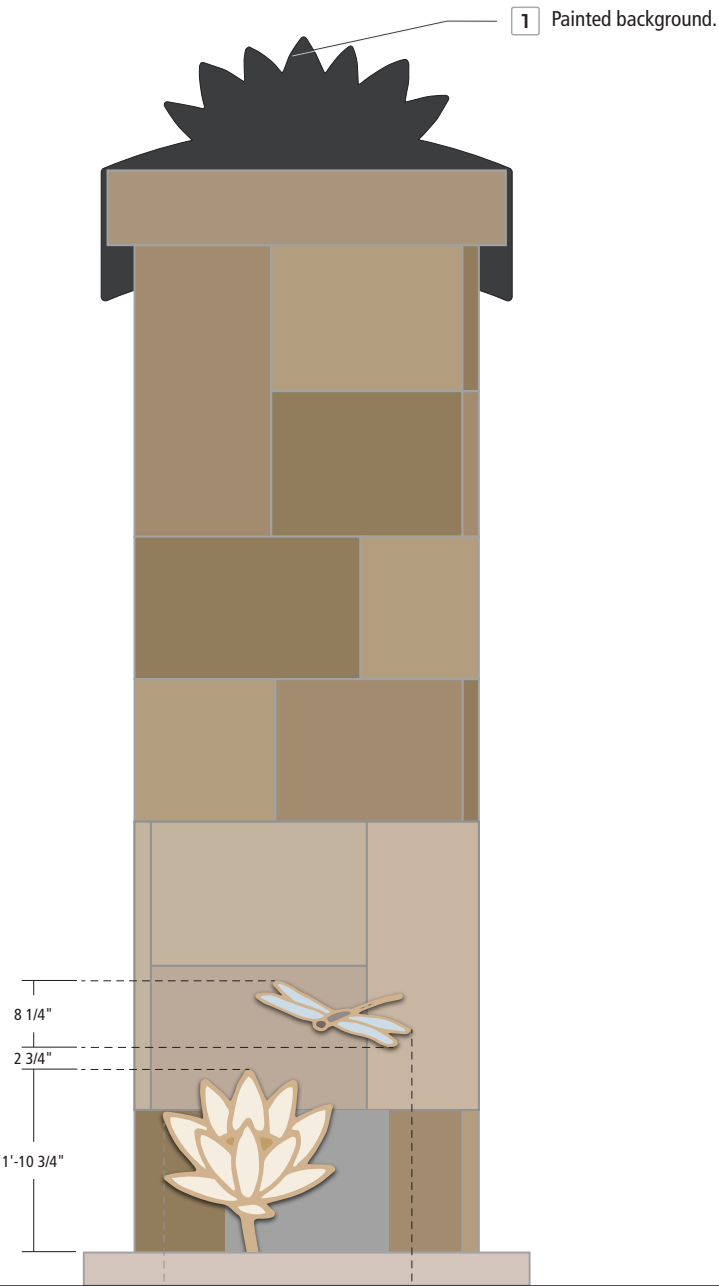
415 S Union, 2nd Floor
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Existing Stone Pillar



Front View



Back View

I-2a
Downtown Gateway

COLORS

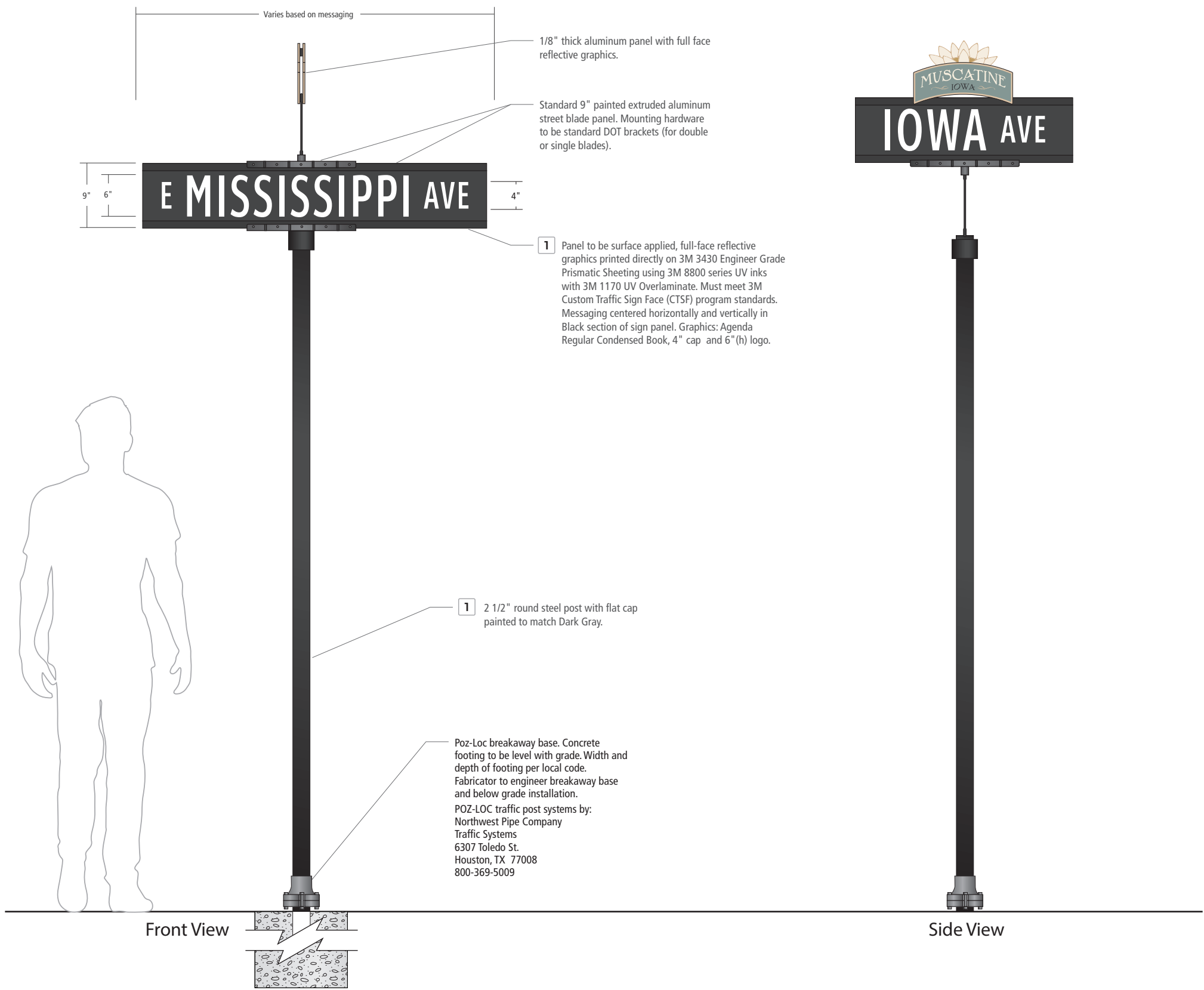
- 1 Shade Grey
- 2 Abyss Green
- 3 Sand
- 4 Pearl White
- 5 Clay
- 6 Ice Blue
- 7 White
- 8 Black
- 9 Weathered Steel
- 10 Park Green

Scale: 1/2" = 1'

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I-3
Street Sign

COLORS

- | | |
|----|-----------------|
| 1 | Shade Grey |
| 2 | Abyss Green |
| 3 | Sand |
| 4 | Pearl White |
| 5 | Clay |
| 6 | Ice Blue |
| 7 | White |
| 8 | Black |
| 9 | Weathered Steel |
| 10 | Park Green |

DATE	DESCRIPTION
11/13/23	Design Intent
12/8/23	Master Plan Submittal



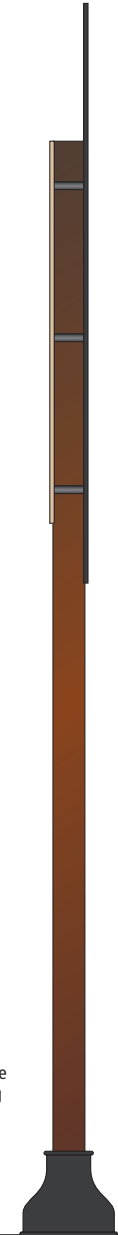
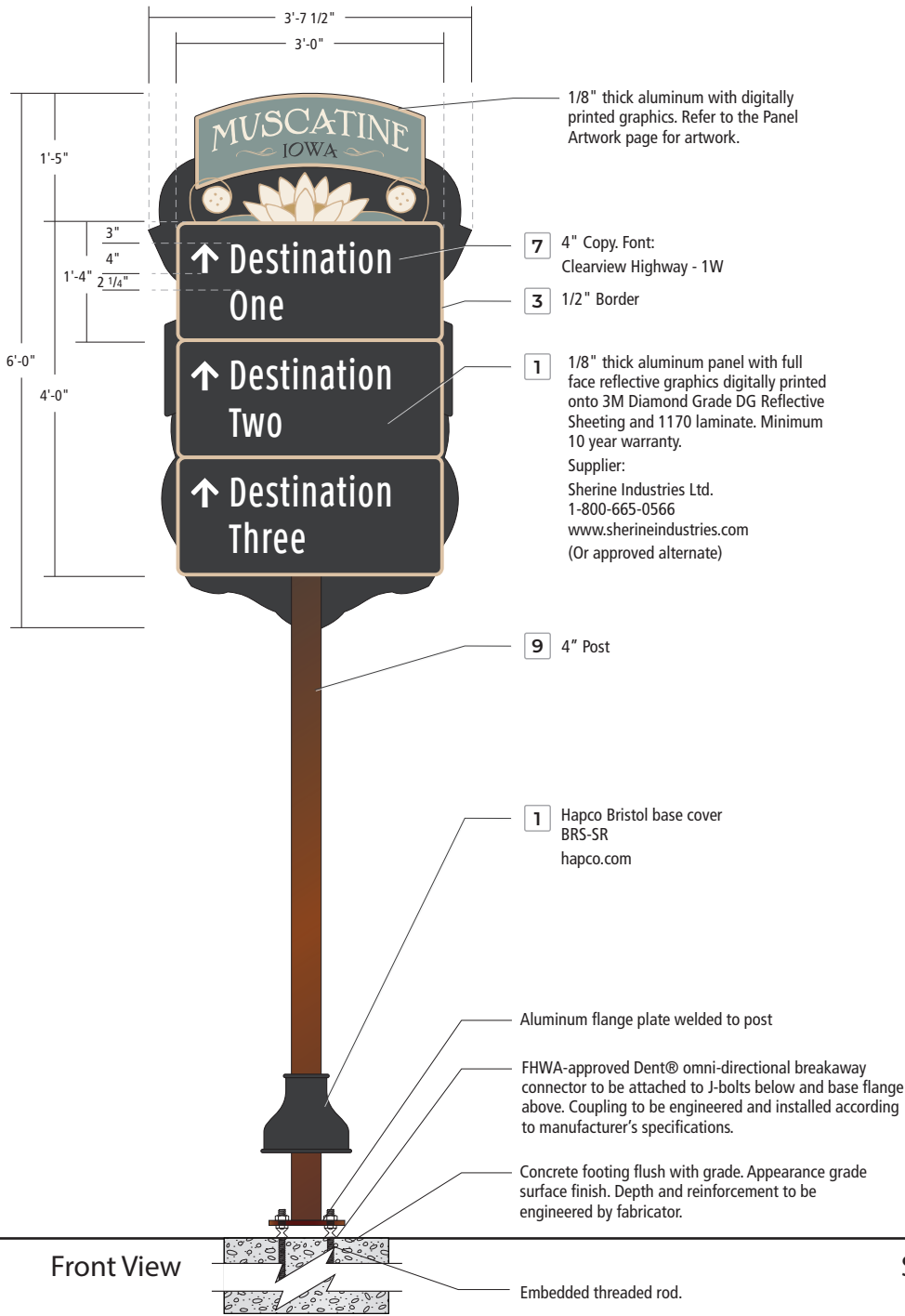
CORBIN
DESIGN

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Traverse City, MI 49684
(231) 947-1236



Top View

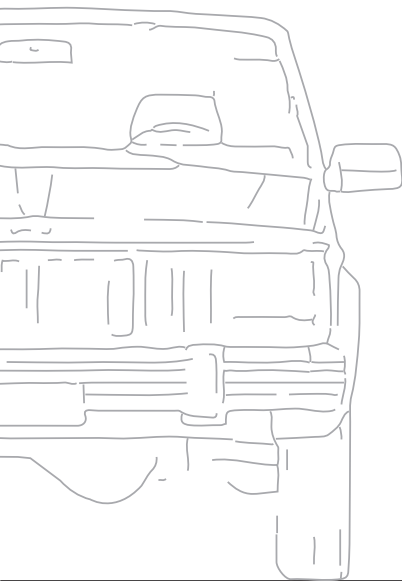
FABRICATOR TO PROVIDE
ENGINEERED SHOP DRAWINGS
FOR ENGINEER/OWNER REVIEW
AND ACCEPTANCE.



Side View



Back View



Front View

G-1
4" Vehicular Guide

COLORS

- 1 Shade Grey
- 2 Abyss Green
- 3 Sand
- 4 Pearl White
- 5 Clay
- 6 Ice Blue
- 7 White
- 8 Black
- 9 Weathered Steel
- 10 Park Green

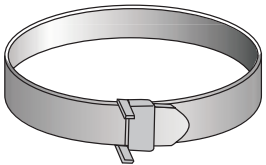
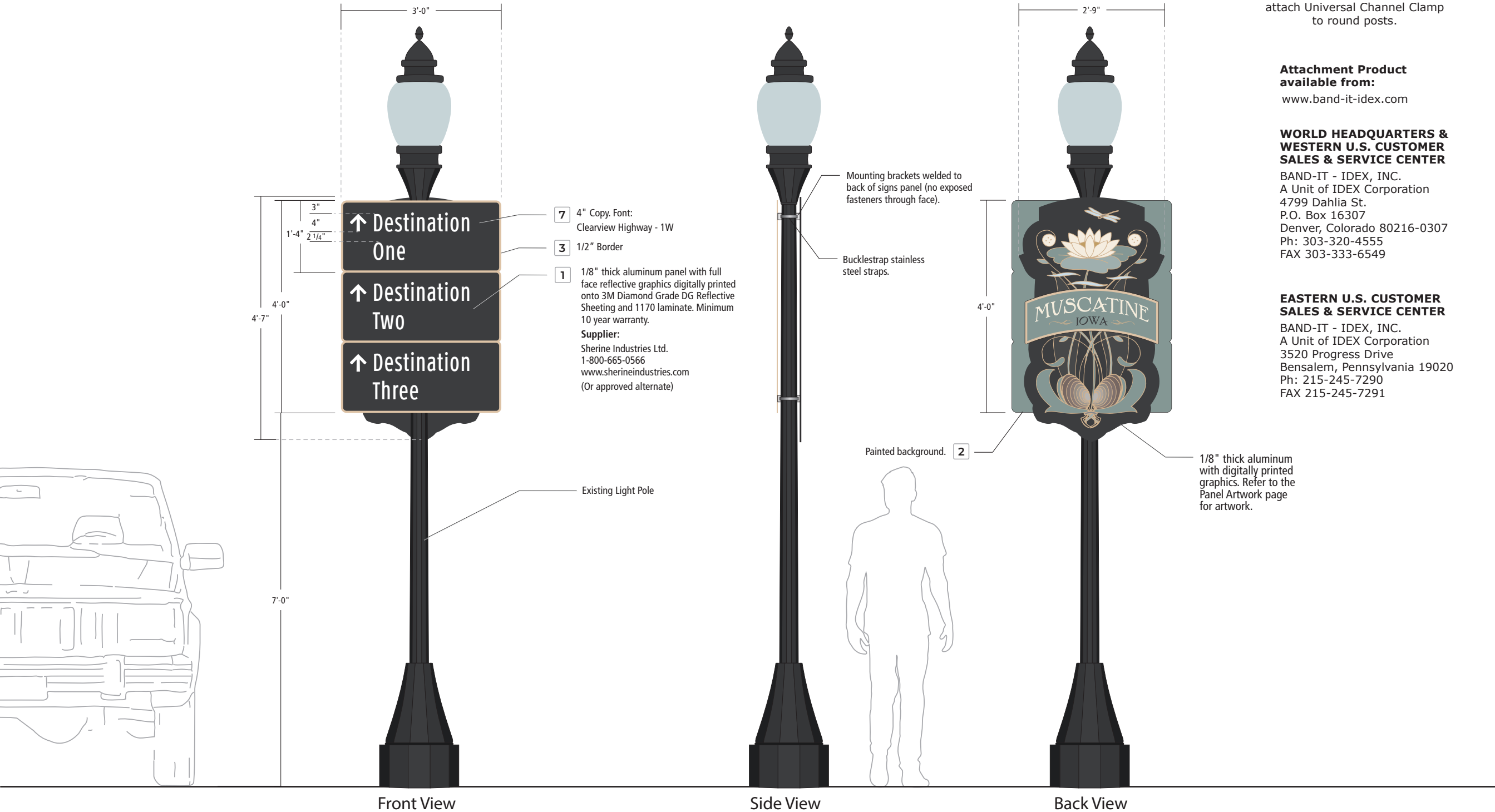
Scale: 1/2" = 1'

DATE	DESCRIPTION
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DESIGN

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Bucklestrap

Stainless steel band. Use to attach Universal Channel Clamp to round posts.

Attachment Product available from:

www.band-it-idex.com

WORLD HEADQUARTERS & WESTERN U.S. CUSTOMER SALES & SERVICE CENTER

BAND-IT - IDEX, INC.
A Unit of IDEX Corporation
4799 Dahlia St.
P.O. Box 16307
Denver, Colorado 80216-0307
Ph: 303-320-4555
FAX 303-333-6549

EASTERN U.S. CUSTOMER SALES & SERVICE CENTER

BAND-IT - IDEX, INC.
A Unit of IDEX Corporation
3520 Progress Drive
Bensalem, Pennsylvania 19020
Ph: 215-245-7290
FAX 215-245-7291

G-1a
4" Vehicular Guide - Light Pole

COLORS

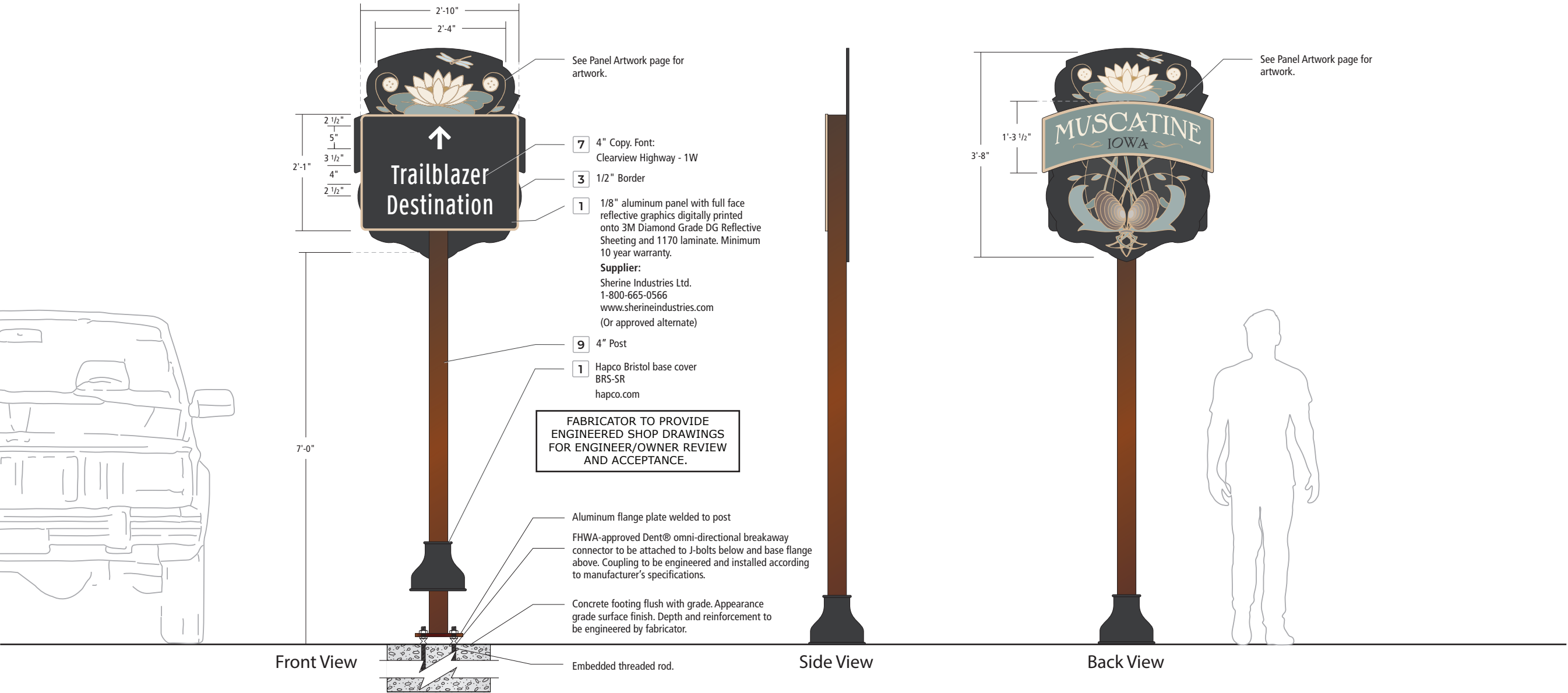
- 1 Shade Grey
- 2 Abyss Green
- 3 Sand
- 4 Pearl White
- 5 Clay
- 6 Ice Blue
- 7 White
- 8 Black
- 9 Weathered Steel
- 10 Park Green

Scale: 1/2" = 1'

DATE	DESCRIPTION
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Traverse City, MI 49684
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G-2
4" Trailblazer

COLORS

- 1 Shade Grey
- 2 Abyss Green
- 3 Sand
- 4 Pearl White
- 5 Clay
- 6 Ice Blue
- 7 White
- 8 Black
- 9 Weathered Steel
- 10 Park Green

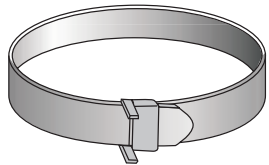
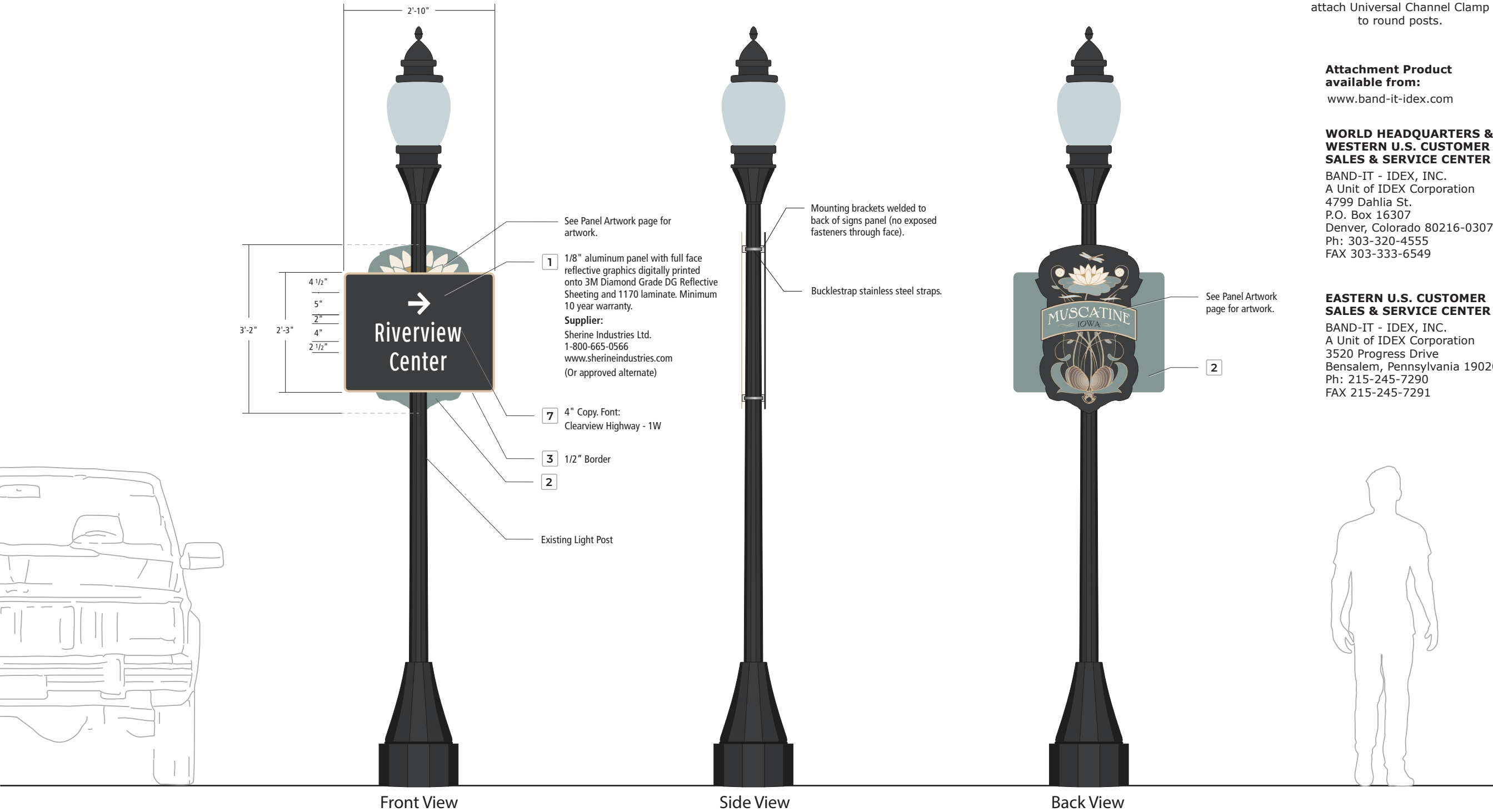
Scale: 1/2" = 1'

DATE	DESCRIPTION
11/13/23	Design Intent
12/11/23	Master Plan Submittal



CORBIN
DESIGN

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Traverse City, MI 49684
(231) 947-1236



Bucklestrap
Stainless steel band. Use to attach Universal Channel Clamp to round posts.

Attachment Product available from:
www.band-it-idex.com

WORLD HEADQUARTERS & WESTERN U.S. CUSTOMER SALES & SERVICE CENTER
BAND-IT - IDEX, INC.
A Unit of IDEX Corporation
4799 Dahlia St.
P.O. Box 16307
Denver, Colorado 80216-0307
Ph: 303-320-4555
FAX 303-333-6549

EASTERN U.S. CUSTOMER SALES & SERVICE CENTER
BAND-IT - IDEX, INC.
A Unit of IDEX Corporation
3520 Progress Drive
Bensalem, Pennsylvania 19020
Ph: 215-245-7290
FAX 215-245-7291

G-2
4" Trailblazer - Light Pole

COLORS

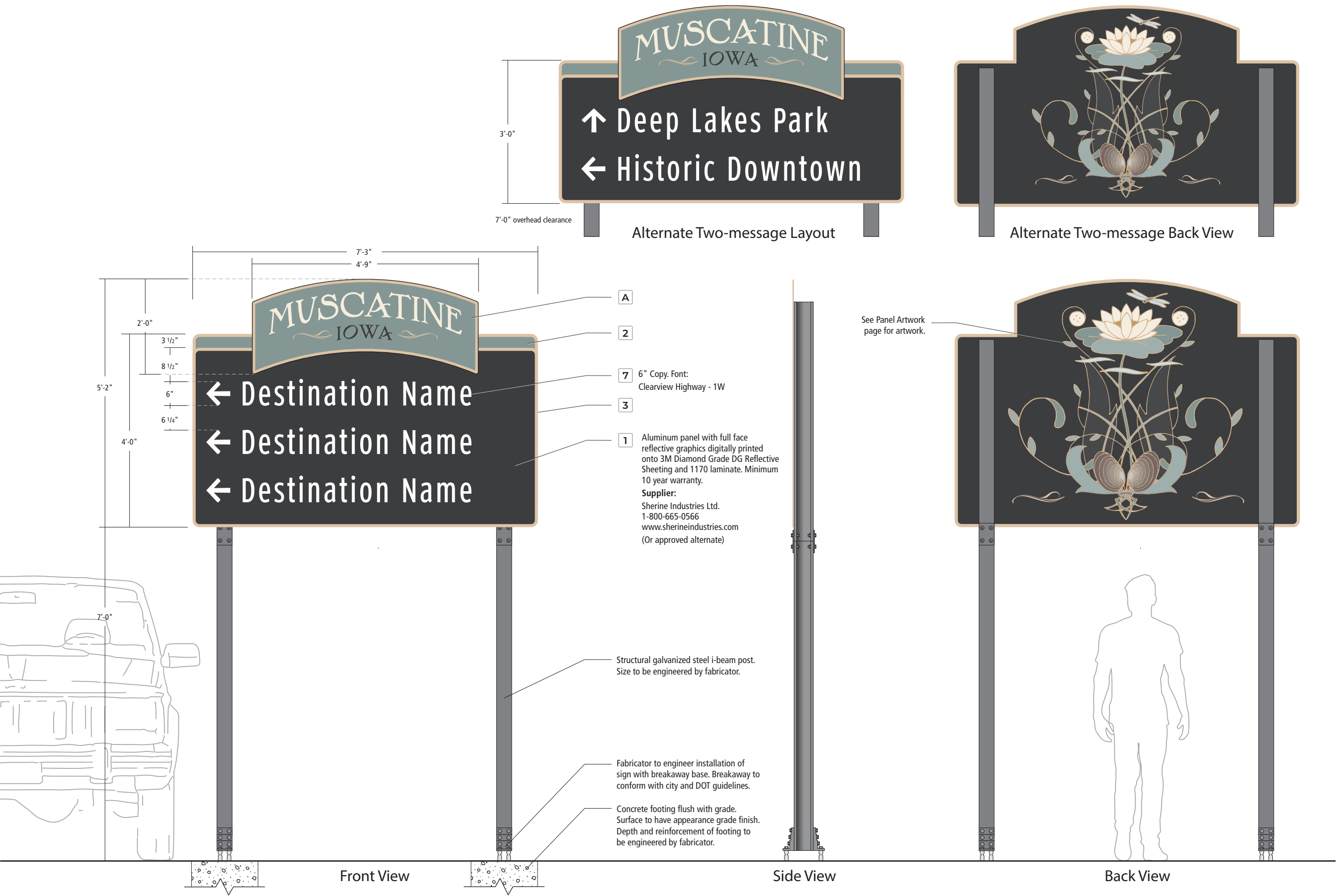
- | | |
|----|-----------------|
| 1 | Shade Grey |
| 2 | Abyss Green |
| 3 | Sand |
| 4 | Pearl White |
| 5 | Clay |
| 6 | Ice Blue |
| 7 | White |
| 8 | Black |
| 9 | Weathered Steel |
| 10 | Park Green |

Scale: 1/2" = 1'

DATE	DESCRIPTION
11/13/23	Design Intent
12/11/23	Master Plan Submittal



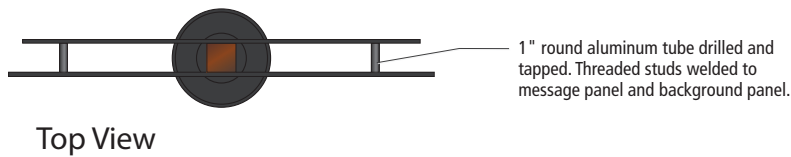
CORBIN
DESIGN
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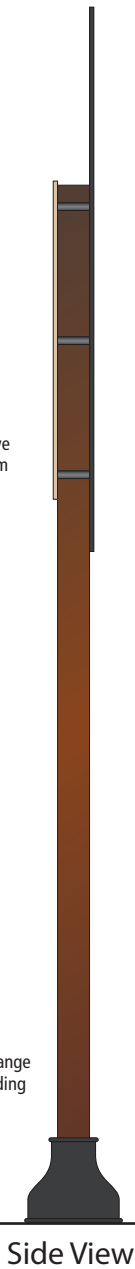
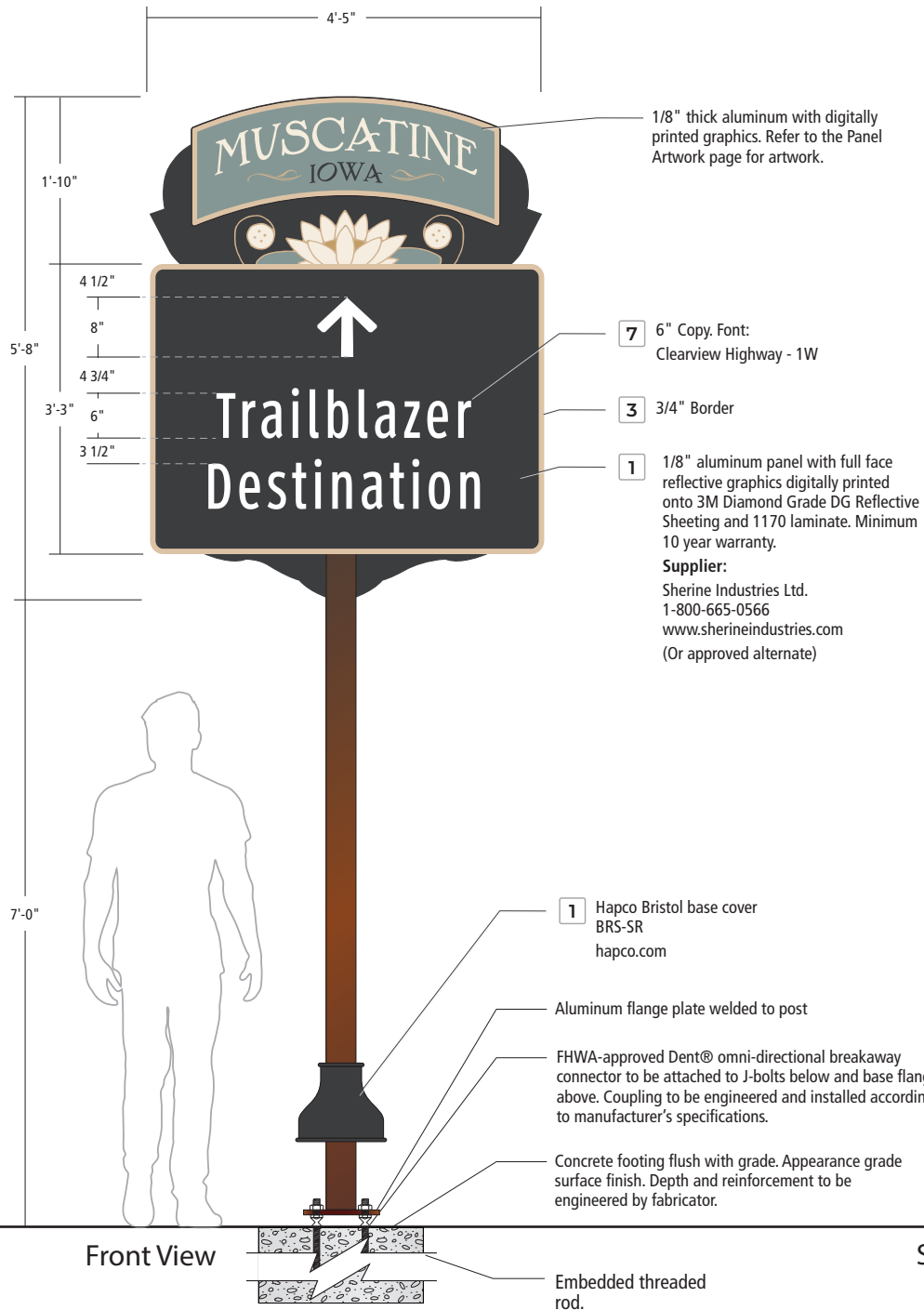
G-3
6" Vehicular Guide

COLORS

- 1 Shade Grey
- 2 Abyss Green
- 3 Sand
- 4 Pearl White
- 5 Clay
- 6 Ice Blue
- 7 White
- 8 Black
- 9 Weathered Steel
- 10 Park Green



FABRICATOR TO PROVIDE
ENGINEERED SHOP DRAWINGS
FOR ENGINEER/OWNER REVIEW
AND ACCEPTANCE.



G-4
6" Trailblazer

COLORS

- 1 Shade Grey
- 2 Abyss Green
- 3 Sand
- 4 Pearl White
- 5 Clay
- 6 Ice Blue
- 7 White
- 8 Black
- 9 Weathered Steel
- 10 Park Green

Scale: 1/2" = 1'

DATE	DESCRIPTION
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DESIGN

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Traverse City, MI 49684
(231) 947-1236

G-5
Trail Guide

COLORS

- 1

Shade Grey
- 2

Abyss Green
- 3

Sand
- 4

Pearl White
- 5

Clay
- 6

Ice Blue
- 7

White
- 8

Black
- 9

Weathered Steel
- 10

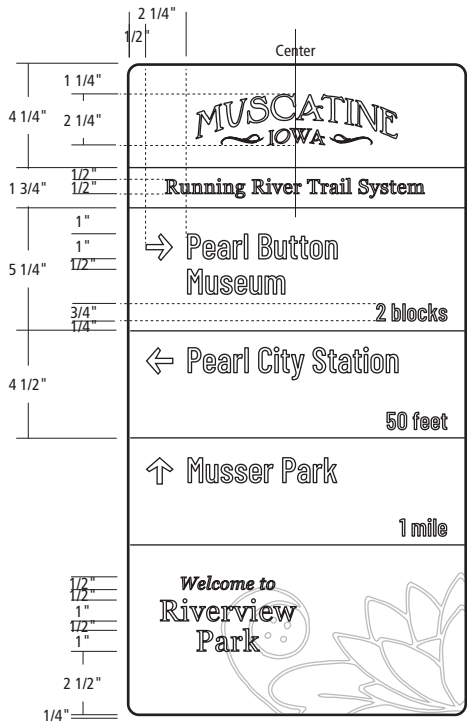
Park Green

DATE	DESCRIPTION
11/13/23	Design Intent
12/8/23	Master Plan Submittal

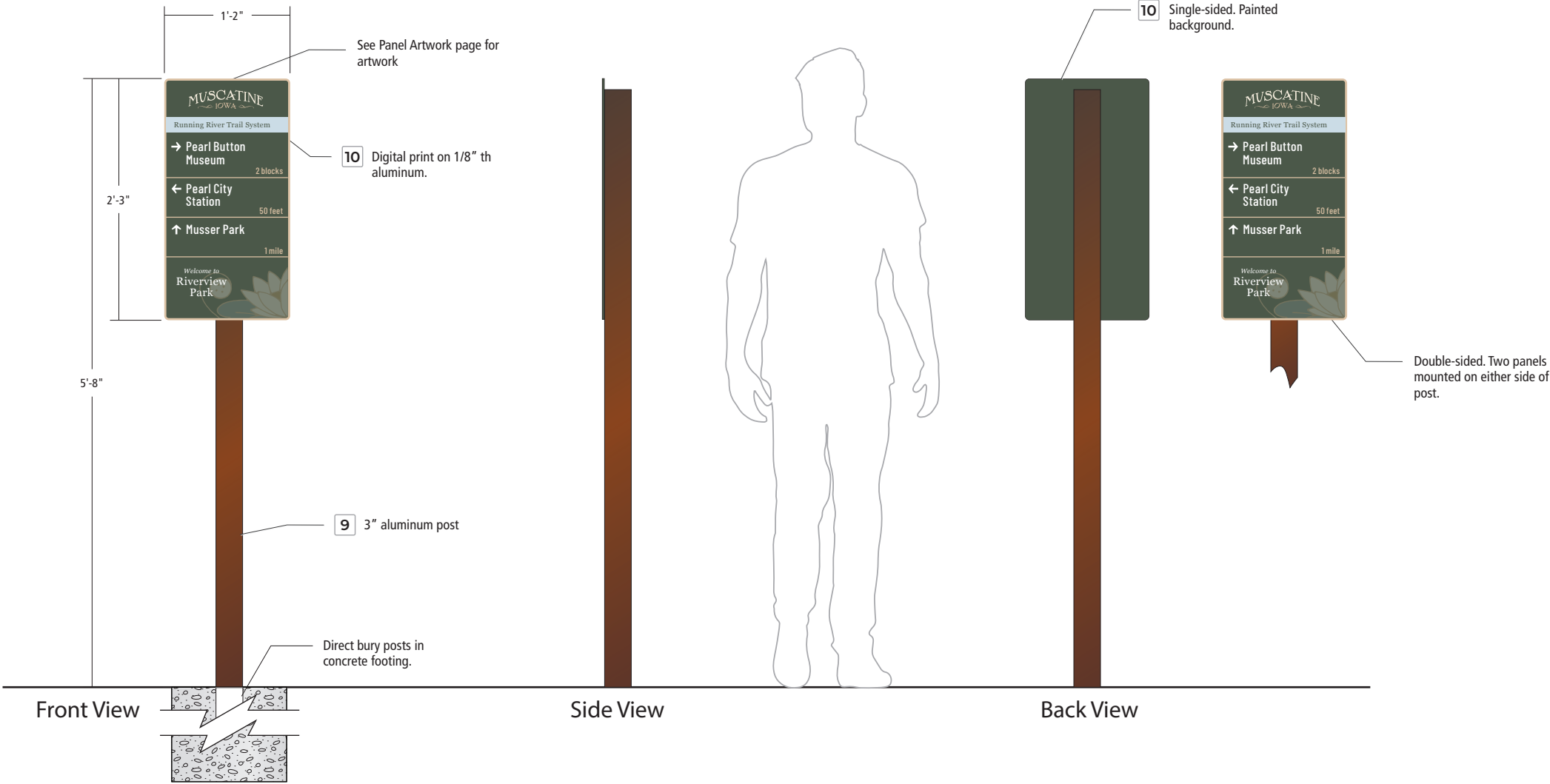


CORBIN
DESIGN

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Traverse City, MI 49684
(231) 947-1236



Layout Details





K-1

Pedestrian Kisok

COLORS

- | | | |
|----|---|-----------------|
| 1 |  | Shade Grey |
| 2 |  | Abyss Green |
| 3 |  | Sand |
| 4 |  | Pearl White |
| 5 |  | Clay |
| 6 |  | Ice Blue |
| 7 |  | White |
| 8 |  | Black |
| 9 |  | Weathered Steel |
| 10 |  | Park Green |

Scale: 1" = 1'

DATE	DESCRIPTION
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12/11/23	Master Plan Submittal



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Traverse City, MI 49684
(231) 947-1236

SECTION 10 14 00 – Signage Fabrication Specifications

PART 1 - GENERAL

1.1 SUMMARY

- A. This section includes specifications related to fabrication and installation of exterior project signage.
- B. **Project Documents:**
The materials, products, equipment, and performance specifications within these documents describe the standard of required function, dimension, appearance, performance, and quality to be met by the Fabricator.

1. Design Intent Drawings contain sign type details. Drawings provided to the Fabricator in PDF format (outlined Adobe Illustrator files available upon request).

a. Design Intent Drawings and specifications are meant for DESIGN INTENT only and are not construction drawings.

b. Designers are not licensed Engineers or Architects. The responsibility of interpreting the Design Intent Drawings to engineer and produce structurally sound and safe product(s) is the responsibility of the Fabricator.

2. Sign Location Plans are general in nature and not to scale. They reflect locations deemed desirable for the effectiveness of the overall wayfinding plan. Sign location plans are provided to the Fabricator in PDF format.

3. The Sign Message Schedule includes sign type, exact messaging, layout details, and provides additional installation or graphic layout information specific to each sign location. Sign message schedules are prepared in FileMaker. Fabricator will be provided information in PDF format sorted by sign number. A link to an Excel file export of the data is available by request.
- C. **Fabricator’s Responsibilities:**

1. Engineer, fabricate, and install all signage and graphics per the Project Documents.

2. Be knowledgeable of relevant federal, state, and local code requirements and be responsible for ensuring that all signs meet current local, state, and federal codes, especially, but not limited to ADA, Building Codes, and Fire/Life Safety codes.

3. Perform complete structural design and engineering of the signs, foundations, and mounting as required for approvals and permits and to protect the Owner. Incorporate all the safety features necessary to adequately support the sign for its intended use and purpose.

a. All signs shall meet local, state, and federal codes.

b. Engineered shop drawings for project signage shall be reviewed, stamped, and signed by an Iowa-registered engineer.

c. Shop drawings are to be provided for all exterior sign elements.

4. Engineer all signs, banners, and mounting devices, unless otherwise indicated, to withstand the required wind load (normal to the sign, in addition to the weight of the sign)

- as specified by ASCE, American Society of Civil Engineers, or greater as per local, state, or federal code.
5. Provide all Submittals outlined in theses specifications in a timely fashion and according to the agreed upon schedule.
6. Develop graphic layouts of all sign faces using the Design Intent Drawings and messaging from the supplied Sign Message Schedule.
7. Verify signs listed in the Sign Message Schedule match those on the Sign Location Plans.
8. Visit the site prior to starting fabrication to observe existing conditions, verify mounting conditions and space availability, take field measurements, and verify all signage locations with Owner’s Representative.
9. Notify the Designer and Owner’s Representative immediately if any discrepancies exist within Project Documentation or field conditions, before manufacturing the signage.
10. Secure any and all necessary permits for signage installation.
11. Work with the Owner’s Representative to secure any necessary variances.
12. Work with the Owner’s Representative to coordinate with the facilities department, general contractor, and other trades performing work on site.
13. Maintain all project related files such that the Owner may reorder additional signs for a minimum of 10 years after the completion of the work.
14. Be responsible for subcontracted work. If subcontractors are retained to perform any portion of the work, the Fabricator is responsible for that work as if they had performed it themselves.

1.2 WARRANTY

- A. Extend in writing all manufacturers’ warranties.
- B. Obtain a minimum five (5) year extended warranty on all paint and powder coat applications.
- C. Obtain a minimum five (5) year warranty on all applied vinyl applications. Vinyl shall not fade excessively, discolor, delaminate, crack, curl, peel, blister, or lose reflectivity.
- D. Provide a written full replacement warranty for five (5) years starting from the completion of installation that all signs will be free of defects due to craft work and materials including, but not limited to:

1. Bubbling, chalking, rusting or other disintegration of the sign panel, graphics or of the edges.

2. Corrosion appearing beneath paint surfaces of panels, brackets, posts, or other support assemblies (except as an obvious result of vandalism or other external damage).

3. Corrosion of fasteners.

4. Fading, chalking and discoloration of the colors and finishes within the vinyl and paint manufacturer’s stated warranty period.

5. Peeling, delamination, bowing, or warping (“oil canning”).
6. Repair and re-installation of signage due to failed mountings.
7. The assemblies not remaining true and plumb on their supports.
- E. Repair or replace, including installation, any defective signs or hardware, which develop during the warranty period and repair any damage to other work due to such imperfections at no charge to the Owner and to the Owner’s satisfaction.
- F. The Fabricator will be required to fully replace all signs that are in error relative to the working documents (sign message schedule and sign type drawings) that were submitted to the Fabricator upon award of contract.

1.3 RIGHTS AND GUARANTEE

- A. Design Rights: Fabricator is hereby granted limited right to the designs as shown and specified herein for the sole purpose of completing contractual obligations to fabricate and install project signage. Fabricator may not manufacture, reproduce, exhibit, or modify these designs for any other purpose without prior written consent from BOTH the Owner/Owner’s Representative and Corbin Design.

1.4 SUBMITTALS

- A. **Pre-Fabrication Submittals:**
Submit the following to the Owner’s Representatives and Designer for review and approval prior to commencing with signage fabrication.

1. **Project Schedule of Work:**
Provide a detailed fabrication and installation schedule.

a. Include all pertinent dates and milestones such as submittal delivery dates, required approval dates, fabrication dates, and installation dates.

b. Include all lead times for materials and third-party supplied items.

c. Allow a minimum of 15 business days for Owner Representative and Designer’s review of Pre-Fabrication Submittals with one round of revisions built in, unless otherwise noted within the bid schedule.

d. Include submittal delivery dates of Shop Drawings, Samples, Graphic Layouts, etc.

2. **Shop Drawings:**
Detailed engineered shop drawings for each sign type are to be submitted as electronic PDF, no larger than 11"x 17". Final Shop Drawings are to be stamped by an Engineer licensed in the State of Iowa to ensure structural integrity and safety. The shop drawings for each sign type shall illustrate/describe the following:

a. Elevations and cross sections – front, sides, top and back; side sections; internal structure section/details; enlarged details such as of extrusions, push-

- through letter mounting, mounting plate, etc.; with all final dimensions and callouts for:

1) Components – construction details/information related to individual elements.

2) Finishes – color, type of product, manufacturer, and sheen.

3) Fonts, graphics specifications, and message fields.

4) Materials – color, type, gauge, and thickness (including substrates and overlays).
- b. Exploded view, unless otherwise indicated – isometric view with components, materials, and finishes.
- c. Cross-section of corners – one illustration for each corner condition. Items to be illustrated: seams, joints, layers, internal support, and fasteners.
- d. Mounting/installation details – provide foundation cross-sections (including hardware), bracket/post details, elevations, materials, finishes, and fasteners.
- e. Electrical details are to be provided for all elements that require electricity. Specific items to be listed are:

1) Light source and/or fixture type and manufacturer

2) Power supply (transformer)

3) Amperage and voltage per sign

4) Electrical service required (source)

5) Electric Eye and Timer information

6) Location of disconnect switch
- f. Lighting detail – provide an internal view of light fixtures, LED layout, transformers, external cut-off switch, light sensor, and timer.
- g. Foundation details – provide detailed foundation details including all concrete and reinforcement specifications.
- h. Engineering for wind load.
- i. Removable panels (where applicable).
- j. Identify any dimensional or other changes in the overall sign required by virtue of the fabrication materials, techniques, and/or engineering.

3. **Samples:**
Submit three (3) 5" x 5" samples of each material listed in the Design Intent material specifications using actual substrate materials for review and approval. One will be returned, one kept by the Owner’s Representative, and one kept in the Designer’s records.

a. Label the back of every sample with the project name, sample designation, and fabricator name.

b. The Owner’s Representative and Designer reserve the right to reject any sample and require additional samples as necessary to obtain final approval.

c. Submit three 12"x12" to-scale sample segments of the final insert artwork for exterior pedestrian maps.
4. **Graphic Layouts:**
Provide a proofing document of final production graphic layouts for every sign face to verify fonts, line breaks, character and word

spacing, interline spacing, and adherence to Design Intent Drawing layouts and Sign Message Schedule information.

- a. The proofs are to be scaled production art files, not full sized.
 - b. Layouts are to be organized by sign type and by sign number within each sign type group.
 - c. Each layout is to be identified with the corresponding sign number.
 - d. Submittals that do not follow these organization requirements may be rejected without review until corrected.
- B. **During Fabrication Submittals:**
- 1. Fabricator is required to maintain the Project Schedule detailing fabrication and installation timelines, submitting weekly updates as changes occur.
 - 2. Upon request, Fabricator is to submit photo documentation of signage at various stages of fabrication and installation. Review of these photos does not rule out rejection of the sign during the punch list if they do not meet fabrication requirements.
- C. **Post-Fabrication Submittals:**
- Upon completion of the initial installation, the following are to be submitted to the Owner’s Representative.
- 1. Maintenance instructions and manuals for all sign components (lighting, paint, etc.), along with final amended shop drawings, as-installed sign location plans and approved graphic layout documents.
 - 2. Instructions for maintenance and waxing of painted, powder coated, and fiberglass elements.
 - 3. Templates for all insert-based signs, utilizing standard software for the Owner’s use in printing replacement inserts.
 - 4. One (1) pint of each finish paint color for touch-up purposes.
 - 5. Labeled, spare keys to master keyed locks on directory or kiosk signage.
 - 6. Warranty documentation, as outlined above.

1.5 QUALITY ASSURANCE

- A. The materials, products, equipment, and performance specifications described within, establish a high-quality standard of required function, dimension, appearance, performance, and quality to be met by the Fabricator.
- B. Materials used for this project shall be new materials, not reconditioned.
- C. Fabricator shall only use workforce skilled and experienced with the products, fabrication methods, and installation requirements outlined for this project.
- D. Fabrication and installation are to withstand severe abuse and souvenir theft vandalism, but not less than the equivalent of

resisting simple hand implements and tools (screwdrivers, knives, coins, keys, and similar items), and adult physical force. It is the fabricator’s responsibility to suggest alternate fabrication or installation methods, should they be deemed necessary to hinder theft or vandalism.

- E. Regulatory Requirements: Signage shall meet or exceed requirements of all current applicable local, state, and federal codes, including but not limited to:
 - 1. MUTCD standards manual, (current edition);
 - 2. 2010 Americans with Disabilities Act Standards for Accessible Design, including local modifications and amendments; and
 - 3. All local, state, and federal building and fire codes as required by the Authority Having Jurisdiction (AHJ).

PART 2 - PRODUCTS

2.1 MANUFACTURERS

- A. Approved manufacturers include:
 - 1. Acrylic Polyurethane Paint: Matthews Paint Company or Akzo Nobel
 - 2. Acrylic Sheets: Rohm and Hass Co, Acrylite or equivalent
 - 3. Adhesive Silicone: Dow Corning or equivalent
 - 4. Adhesive Tape: Polyfoam or “Isotac” by 3M or equivalent
 - 5. Banner Hanging System: Banner Saver
 - 6. Channel letter system: Let-R-Edge or equivalent
 - 7. Electronic Message Centers: Daktronics, Watchfire, Vantage LED or equivalent
 - 8. Exterior Extrusions: SignComp,
 - 9. Exterior Perforated Vinyl: 3M
 - 10. Exterior Tactile signs: Gravoply or equivalent
 - 11. Exterior Vinyl: 3M or Oracal
 - 12. Fiberglass Embedded Panel: Pannier Graphics
 - 13. High Pressure Laminate: Folia, i-Zone, Trespa
 - 14. LED lighting system: General Electric, Principal LED, Philips, US LED or equivalent
 - 15. Panaflex: 3M or equivalent
 - 16. Powder Coating: PPG Duranar or Akzo Nobel Interpon
 - 17. Proprietary sign frame systems: 2/90 Sign Systems, APCO Signs, Appenx, ASI Sign Systems Inc., Modulex, Takeform, Vista System
 - 18. Reflective Digital Print: Sherine Industries or other equivalent 3M certified digital printer
 - 19. Stainless Steel Strapping System: Band-It or equivalent

2.2 MATERIALS

- A. Acrylic sheet: varying colors and thicknesses as noted on Design Intent Drawings. Translucent bright white cast acrylic (7328) is recommended for push-through copy and graphics. Translucent dull white cast acrylic (2447) may be used in instances where a bright white appearance is not desired. Opaque bright white cast acrylic (7508) is recommended for non-illuminated copy and graphics.
- B. Adhesive vinyl: opaque color, reflective color, translucent color, and transparent color.
- C. Aluminum: suitable for ornamental work. Finish to be smooth and free of imperfections. Alloy based upon structural requirements of the signage design. Aluminum panels to be .125" minimum thickness unless otherwise specified.
- D. Day/Night acrylic: Acrylite Day/Night, Casacryl or equivalent as noted within the Design Intent Drawings.
- E. Day/Night perforated vinyl: 3M Dual-Color Film (Series

3635); screen printed, or inkjet printed with solvent inks complying with 3M printing specifications. It is recommended to use this vinyl on the first surface of clear acrylic with a white diffuser vinyl on the reverse side.

- F. Electric Eye **and/or** Timer as indicated by the Owner’s Representative.
- G. Exterior grade paint: acrylic polyurethane paint in solid and metallic colors with primer **and** Super Satin Clearcoat finish.
- H. Fiberglass panels with embedded artwork are to be fabricated using 1/8" thick fiberglass panel with permanently embedded digital graphics. The panel must be a solid, one-piece panel with all graphic elements inseparable from the fiberglass in which they are embedded.
- I. Fonts/Typefaces: Fonts used within the Designer’s programs were purchased by and are licensed to the Designer. It is the responsibility of the fabricator to purchase the specified licensed fonts for use within this program. See the Design Intent typography page for the specific fonts.
- J. High pressure laminate: Digital graphic surface papers encapsulated with melamine resins are pressed over a portion of recycled post-consumer kraft paper core sheets impregnated with phenolic resin. These sheets are bonded under pressures greater than 1200 pounds per square inch and at temperatures approaching 300°F (149°C). The 0.040" backs are sanded to facilitate bonding to other substrates.
- K. Illumination: per Design Intent Drawings, as LED or high-output fluorescent lamps with 800 MA, exterior UL rated electronic ballasts per specifications. Specifications for T-8 lamps are specific to the 60,000 hour T-8 lamp.
- L. Matthew’s Paint reflective white paint or 3M Matte White Light Enhancement Film.
- M. Miscellaneous mounting hardware: including but not limited to stainless or corrosion resistant screws, bolts, and hinges, adhesives, and stainless-steel cable.
- N. Perforated aluminum plate: varying hole patterns as specified in Design Intent Drawings.
- O. Printed graphics shall all be printed at a minimum of 1200 DPI using exterior grade UV inks.
- P. Structural Steel: galvanized rolled steel or equal as required to meet structural requirements.

2.3 SUBSTITUTIONS:

- A. Use of an "equivalent" product manufacture must be clearly identified in the fabricator's quote and shop drawings.
- B. No substitution will be considered unless the Owner’s Representative and Designer have received written request for approval.
- C. Equal or better equipment or method may be recommended, but

fabricator will be required to provide full documentation, upon request, establishing such a substitution's equality or superiority as measured in compliance with the visual design intent, cost, ease of maintenance, and performance.

- D. The Owner's Representative and Designer's decision of approval or disapproval of a proposed substitution shall be final.

2.4 FABRICATION

- A. Details on Design Intent Drawings indicate a design approach for sign structure but do not include all fabrication details required for the complete structural integrity of the signs, including consideration for static, dynamic and erection loads during handling, erecting, and service at the installed locations.
- B. General:
1. It is intended that the workmanship be of the highest quality obtainable by the respective trades and crafts experienced in the fabrication of architectural signs.
 2. Fabricate signage such that major components of the sign can be removed and replaced with similar components. Incorporate this changeability such that it does not promote vandalism but can be done by a qualified maintenance crew.
 3. Within fabrication tolerances, allow for expansion and contraction of materials due to temperature changes as appropriate to the project location.
- C. Fonts/Typefaces:
1. All tactile and braille characters must meet current ADA code requirements.
 2. Letter height/cap height is based upon the height of the capital letter "E" or any capital character that has a flat top and base.
 3. Under no circumstances are typefaces to be electronically distorted ("squeezed" or "extended") for purposes of fitting to the specified sign. This includes (but is not limited to) stretching, squeezing, tilting, outlining, or shadowing.
 4. Ligatures are to be turned off.
 5. Apostrophes and quotation marks are to be used, not footmarks and inches. Note there is a difference in most fonts.
 6. Fabricator to reference spacing and layout examples within the Design Intent Drawing package.
 7. Fabricator is responsible for correcting any typesetting errors that may be necessary.
- D. Sign Faces:
1. Sign faces to be fabricated using aluminum of varying thicknesses, as specified on Design Intent Drawings, with a minimum thickness of .125" unless otherwise noted.
 2. Any sign faces smaller than 8' by 20' are to be fabricated from 1 piece of seamless material.
 3. Any sign faces larger than 8' by 20' are to follow Welded Joint specifications. Joints must be filled and ground smooth so there is no visible seam.

4. Non-illuminated sign faces are to have lettering and graphics created as surface-applied vinyl typography unless otherwise noted in the Design Intent Drawings.
 5. Acrylic faces are to be of sufficient thickness to preclude bowing or distortion within frames.
- E. Push-through copy:
1. Routed push-through copy from a single sheet of acrylic. Letters and shapes that are routed out and bonded to a separate acrylic sheet are not acceptable.
 2. Exposed acrylic edges are to be finished such that no saw marks are visible.
 3. Acrylic to have a minimum thickness of 3/8".
 4. Acrylic to be pushed through flush evenly to 3/32" unless otherwise noted on design drawing.
 5. Acrylic is to be attached to the interior of the sign using mechanical fasteners and silicon.
 6. All letter knock-outs (interior of letter forms) are to be stud mounted through the acrylic.
 7. Acceptable spacing between the push-through acrylic and the cutout aluminum is 1/32" for copy 12" or smaller. Copy larger than 12" may have alternate spacing to allow for the change in material expansion.
 8. The edges and corners of routed letterforms shall be sharp and true. Letterforms with nicked, cut, ragged, rounded (positive or negative) corners, and similar disfigurements will not be acceptable.
- F. Fasteners:
1. Conceal all fasteners except for access panels or where approved otherwise by Owner's Representative and Designer. Access panel fasteners are to be stainless steel, tamper resistant, counter-sunk flush screws, painted to match adjacent finish.
 2. All hardware and fasteners within reach shall be vandal resistant.
 3. To prevent electrolysis, separate all ferrous and non-ferrous materials with a non-conductive gasket or barrier and utilize stainless steel fasteners as required.
 4. Pop rivets are not acceptable on the exterior of the sign cabinet.
- G. Welded joints:
1. Exposed welded joints must be filled and ground smooth so there is no seam visible when painted.
 2. Dimensional and structural welding defects will not be accepted, including but not limited to: poor weld contours, including excessive bead convexity and reinforcement, and considerable concavity or undersized welds; cracks; undercutting; porosity; incomplete fusion; inadequate penetration; spatter; and non-metallic inclusions.
 3. Welding is to be performed by AWS (or similar) certified personnel, following AWS Standard Welding Procedure Specifications (SWPSs) for steel, aluminum, and stainless steel as appropriate.

- H. Non-welded joints:
1. Signs must have a tight, hairline-type appearance, without gaps. Provide sufficient fastenings to preclude looseness, racking, or similar movement.
 2. Visible metal joints must adhere to a fit tolerance of .01".
- I. Channel letters:
1. Raceways are not acceptable unless specifically noted on the Design Intent Drawing or if approved by the Owner.
 - a. Approved raceways must be painted the same color as the wall on which the raceway will be mounted.
 2. Acrylic must fit snugly into the letter return.
 3. Returns on Channel letters two feet or greater in height shall be fabricated with a minimum of .080" thick aluminum.
 4. Returns on Channel letters under two feet in height shall be a minimum of .063" aluminum.
 5. Jewel trim is not acceptable, unless specifically called out in the Design Intent Drawings.
 6. Non-illuminated Channel Letters:
 - a. Non-illuminated faces must be a minimum of .125" thick aluminum.
 7. Illuminated Channel Letters:
 - a. Face-lit channel letter backers must be a minimum of .080" thick aluminum or greater as required by engineering.
 - b. Face-lit channel letters mounted on the first or second story of a building shall be trimless.
 - c. Face-lit channel letters installed on the third floor or higher of a building may use a low-profile trim cap.
 8. Low profile Illuminated Channel Letters:
 - a. Letters fabricated out of white translucent acrylic (usually 30 to 40mm thick) with a routed cavity in the back of each letter for LED's illumination to be installed. These letters typically have an aluminum backer.
 - b. Letters may be face, side, or back-lit or any combination of the three based upon the Design Intent Drawings.
 - c. Letters must be evenly illuminated throughout the acrylic without hotspots or shadows.
- J. Drain holes:
1. Provide drain holes as needed to prevent accumulation of water within signs.
 2. Holes must be inconspicuous and located such that drainage does not occur onto signs, bases, or other surfaces subject to staining.
 3. Provide internal system of baffles to prevent "light leaks" through drain holes of illuminated signs.
 4. Use color-coordinated stainless steel bug mesh screen over drain holes or vents.
- K. Painting:
1. Sign panels shall be appropriately pre-drilled/pre-cut before priming and painting or coating.

2. Metal surfaces are to be painted per the most recent Matthews Paint or Akzo Nobel product bulletins.
 3. Paint preparation of all metal surfaces of the sign to include removal of all scratches and imperfections, sanding and chemical etching.
 4. Substrate cleaning, preparation, paint application and paint thickness to be in strict compliance with Matthews Paint or Akzo Nobel published recommendations and product bulletins.
 5. Aluminum and Steel surfaces to be properly covered with a primer.
 6. Acceleration of the drying process and use of accelerants are not allowed.
 7. All paint and powder coat finishes to be a satin finish unless otherwise noted in the Design Intent Drawings.
 8. All painted surfaces to have a clearcoat finish to add UV protection and protection from the elements.
 9. Finished work shall be uniform, crisp, accurate, visibly free from flow lines, streaks, bleeding, blisters, cracking, peeling or other imperfections, without over spray, or rounded corners.
 10. Mask & Spray: All masking shall be executed with a digitally cut vinyl mask which has an adhesive specifically designed for clean removal when promptly removed after painting and curing cycles.
 - a. No hand-cut masks shall be used.
 - b. Finished edges of masked graphics or copy shall be true, clean, and visibly free from overspray.
- L. Clear Coat:
1. A compatible protective UV/ Anti-Graffiti Clearcoat shall be applied to all painted surfaces. Fabricator to verify all product warranties and compatibility with applied to surfaces.
- M. Silk-screen, digital printing, and vinyl copy:
1. All letterforms, symbols or graphics shall be reproduced either by photographic or computer-generated means.
 2. Cutting shall be done such that edges and corners of finished letterforms will be straight, sharp and true.
 3. Letterforms with nicked, cut, ragged, rounded corners, and similar disfigurements will not be acceptable.
 4. Copy is to match the sheen of the copy panel background (satin).
 5. Surface of graphics shall be uniform in color finish, and free from striping, pinholes, and other imperfections.
 6. Images shall be uniform in color and ink thickness.
 7. Use only weather-resistant coating materials that are compatible with substrates.
 8. Silk-screened images shall be executed with photo-processed screens prepared from original electronic art.
 9. Silk-screening shall be highest quality, with sharp lines and no sawtooths or uneven ink coverage.

10. Images shall be free from squeegee marks and lines resulting from improper print stroke or screen off-contact.
- N. Vinyl Sheeting:

1. Non-Reflective

a. Single Vinyl Product: All vinyl sheeting, inks and overlays shall maintain the same manufacturer and required specifications. Mixing products, processes or materials from different manufactures that voids warranties is not permitted.

2. Reflective Sheeting:

a. Single Vinyl Product: All vinyl sheeting, inks and overlays shall maintain the same manufacturer and required specifications. Mixing products, processes, or materials from different manufactures voids warranties and is not permitted.

b. 3M Certified Fabricator: Reflective Vinyl Printing shall be performed by a current accredited 3M Certified Fabricator or 3M Certified Digital Fabricator, which includes an annual onsite audit of manufacturing facilities, ensuring correct materials and processes are being used. Certification shall guarantee that the product will be covered by 3M MCS Traffic Warranty.

c. Use 3M High Intensity Reflective Sheeting or approved equal that meets MUTCD requirements for Community Wayfinding Signage (MUTCD Section 2D.50).
3. Perforated Sheeting:

a. Pre-perforated product with manufacturer's guarantee for function and warranty.
- O. Illumination & Electrical:

1. Perform the complete electrical design for illuminated signs.

a. Illuminated signs shall be designed by an electrical engineer.

b. Illuminated signs shall be fabricated and wired to be compliant with current UL listing requirements.

c. Illuminated signs shall be UL Certified.

d. Internal illumination is required to provide adequate and even illumination over the face of the sign without hot spots or shadows.

2. Fabricator to verify location of power and electrical feed with the Owner's Representative prior to sign fabrication.

3. The disconnect switch is to be located in an inconspicuous location, not visible from the primary face(s) of the sign or the street.

4. All internally illuminated signs are to have a master timer with photoelectric eye on/off control to turn the sign on at night and off in the morning, and on during dark conditions.

a. Location of timer to be coordinated with and approved by the Owner's Representative, building owner/facilities department.

b. Illuminated signs must be connected to a building timer/photocell, not on individual timers & photocells.

5. All internally illuminated signs and channel letters shall be painted white on the interior using Matthews' reflective

- white paint or shall be lined with 3M's Matte White Light Enhancement Film, to enhance and evenly distribute light.
6. Provide concealed access panel in an accessible location on all internally illuminated sign cabinets. Panels are to be flush, lightproof, and watertight.
7. Internally illuminated signs are to have adequate internal system of ventilation to assure a uniform dissipation of heat from electrical components of electrically powered and illuminated signs, heat (solar) absorption by sign and other sources.
8. Any openings in exterior surfaces must be internally baffled to prevent light leaks and prevent entry of rain, snow, wind-blown debris, and other foreign matter, and are to be covered with color-coordinated insect screen on the interior of the face.
9. House all electrical components within sign cabinets, except for remote transformers as dictated by the Owner's Representative. All wiring and raceways within the sign are to be completely enclosed.
10. Transformers for channel letters shall be remote transformers wherever possible.

a. If remote transformers are not applicable, then all electrical components shall be contained within the channel letter itself.

b. Remote transformers must be located within a location easily accessible for servicing without disturbing or interrupting room functions.
11. Illumination to be provided by LED or fluorescent lamps as specified on design drawings.

a. Internally illuminated channel letters shall be illuminated using LED, unless otherwise noted on the design drawings.

b. Signs wired with high output lamps are to include spring-loaded static strips between each lamp.
12. LEDs or other internal hardware must not be visible through translucent letterforms and graphics.
13. Test and verify all illumination within the shop environment prior to shipping signs to site.

- P. Labels:

Only labels required by law are permitted on the exterior of the sign face.

1. Labels shall be located in a position as discreet as possible.

2. Labels shall not be on the primary messaging faces or street facing side of the sign, unless dictated so by the local ordinance.

3. No other labels are permitted on the signs.

4. Fabricator contact information may be placed inside the sign on the access panel.

PART 3 - EXECUTION

3.1 DELIVERY, STORAGE AND HANDLING

- A. Pack, wrap, crate, bundle, box, bag, or otherwise package, handle, transport, and store all fabricated work as necessary to provide protection from damage.
- B. Provide clear and legible identifying information on all product packaging to ensure proper on-site identification and installation.
- C. Fabricator to coordinate the delivery and secure storage of signage with the Owner's Representative.
- D. Recommend covering all sign faces with a low-tack protective vinyl cover, to be removed after installation. This is to help minimize minor scratches and nicks that happen during unpacking and installation.

3.2 DEMOLITION

- A. Fabricator is required to remove all existing signs as noted in the included Demolition plan and/or as identified in the Project Documents.
- B. Fabricator is to remove all below grade footings and foundations completely, fill with compacted soil, and repair landscaping.
- C. For exterior wall mounted signs and individual letters, Fabricator is to remove the sign, fill holes, power wash the façade and touch-up paint as required.
- D. Electrical connections are to be properly terminated for demoed illuminated signs.
- E. Fabricator is responsible for disposal of demolished signage. Recycling is recommended. Open dumping is prohibited. Coordinate with Owner's Representative.
- F. Fabricator to repair and bring to consistent look with surrounding area any areas or surfaces damaged or left exposed in an unfinished condition due to the removal of a sign.

3.3 PERMITS AND VARIANCES:

- A. Research relevant local code requirements and honor the same in fabrication and installation.
- B. Secure any and all necessary permits for signage installation. Coordinate with the Owner's Representative to secure variances, should any be required.
- C. Coordinate with the Owner's Representative to have all underground utilities properly located and marked. Any damage to below-grade utilities or structures for which the Owner or Owner's Representative has provided adequate location information is the responsibility of the Fabricator.

3.4 INSTALLATION

- A. General:

1. The final Sign Message Schedule (or annotated layouts) and Sign Location Plan shall be consulted together to determine the precise location for each sign. Fabricator is to review any necessary adjustments and final locations with the Owner/ Owner's Representative.
2. If installation subcontractors are utilized, the Fabricator must provide a company representative to act as on-site supervisor through the duration of the installation process to oversee any subcontracted installation work.
3. Fabricator to maintain current signage and directional information during installation in order to continue to provide proper wayfinding. This can be done through the use of temporary signs or vinyl over existing sign faces.
4. Fabricator to provide a site logistics plan indicating the work areas, proposed equipment, and power sources, extent and duration of street closures, and schedule time/dates of the respective sign installations. This schedule is to be updated on a weekly basis if changes occur.
- B. Locating Signs:

1. Fabricator's installers must have applicable understanding of the 2010 Standards for Accessible Design (ADA) mounting guidelines, city zoning and other applicable federal, state, and local codes, general sign locating practices, and any particular unique installations.

2. Installers are to follow the regulations, noted guidelines, custom notes within the Sign Message Schedule, and architectural details around an installation location for the best visual placement.

3. Keep a reasonable distance from protruding objects.

4. Any signage that is improperly located is to be moved to the proper location, and all repairs to wall surfaces and signage are to be handled by the Fabricator.

5. If the installers are unable to make a decision about any sign locations, they shall contact the Designer, providing a graphic representation of the questionable area, or contact the Owner's Representative for on-site options. If there is a code requirement regarding the sign location, the installer must notify the Owner's Representative of the requirement.
- C. Mounting:

1. Ensure every building-mounted sign location has the necessary blocking for safe and secure mounting. Where additional blocking is needed, recommend changes and additional associated costs, and receive approval prior to beginning installation.

2. Ground signs are to be mounted on J-bolt footings or breakaway bases, centered on the concrete base or footing, unless otherwise specified in the Design Intent Drawings or required by code.

3. All bolts, nuts, washers, and other fasteners shall match the sign material and finish.

a. If fastening dissimilar materials stainless steel fasteners shall be used, 300 series is preferred. Galvanized steel is acceptable only if all exposed surfaces are properly sealed/coated to prevent corrosion.

4. Fabricator is required to specify mounting hardware and anchoring per the engineering of the signs. The visual appearance of the sign is not to be compromised from that shown in the Design Intent Drawings.
 5. Install all signage products such that there are no misalignments between visible components. Sign elements intended to be removable or changeable after installation must function as intended without binding, sticking, or blocking.
 6. All signs to be mounted level and true, and within the guidelines of applicable local, state, and federal codes including, but not limited to, the 2010 Standards for Accessible Design (ADA) and fire/life safety codes, where applicable.
 7. If signs are to be installed in a parking garage where the structural elements are not level due to the grade of the garage, the Owner is to decide whether the sign should be mounted level or aligned with the structural elements.

D. Electrical:

 1. The Owner or Owner's Representative will be responsible for providing a power source to within 10 feet of the base of each sign requiring power (either at grade or below grade).
 2. If a power source does not exist within 10 feet of an illuminated sign location, the Fabricator is to coordinate with the Owner/Owner's Representative, the means and methods necessary to pull power, such as sub-contracting a certified electrician.
 3. Fabricator to identify preferred junction locations with the Owner or Owner's Representative.
 4. Power is to be 120 or 277 (LED illumination should be 120) volts at 60 cycles unless otherwise noted by the Owner's Representative. Fabricator to confirm based upon location source with the Owner's Representative.
 5. Manipulate the existing conduit to its proper location, install an external disconnect, extend the conduit through the concrete base (or posts) to align with the point of hookup, and run the power supply through it.
 6. Conduit running from the disconnect to the sign shall travel within the concrete foundation directly into the sign, not on the foundation's surface.
 7. Perform final hook-up and verify proper working order of illuminated signage. This may not be an excluded service from the quote.

E. Masonry/Footings:

 1. All concrete bases for signage are to be poured in place from thoroughly mixed and agitated concrete.
 2. Footings are to extend beneath the frost line, or deeper to meet local code.
 3. All footings or bases should be poured within a form and level with grade unless otherwise specified in the Design Intent Drawings or as specified by state or local code.
 4. Foundation/footings should not extend above grade more than 2", unless otherwise indicated in Design Intent Drawings or required by state or local code.
 5. Foundation/footings with exposed edges shall be finished with a bevel or rounded edge to prevent chipping.
 6. It's recommended that the concrete be floated by machine or hand before finishing in order to embed larger aggregates, especially when part of the footing or base extends above ground.
 7. Concrete surface shall have a smooth or brushed finish grade appearance. Match the finish appearance of connecting concrete surfaces when applicable.
 8. All concrete bases and footings shall be edged to break any bond with the form and create a neat appearance. All forms should be removed once the concrete has properly cured.
 9. Provide the necessary templates, mounting plates, and hardware for concrete and masonry bases.
 10. All masonry (concrete block, poured concrete, brick, slab, veneer, mortar, etc.) is to be properly treated and protected to maintain the structural integrity of the masonry work with exposure to all environmental conditions found at the site. For exposed or visible masonry, this shall include the application of protective sealers or similar finishes to diminish the effects of close-proximity sprinklers or irrigation systems.
 11. Wet concrete with footers and posts must fully cure in place before signage is installed on the footers or mounted to the posts.

F. Landscaping & Grading:

 1. Landscaping around newly installed signs shall meet all local and state code requirements.
 2. Landscaping specifications identified in the Design Intent Drawings shall be met.
 3. All grades surrounding new signage shall ensure positive drainage.
 4. Signs within hardscape areas must be finished evenly with the existing hardscape surface and colored to match.
 5. Fabricator shall work with Owner's Representative to ensure existing sprinkler heads are adjusted to avoid water contact with newly installed signs.
 6. Signs within softscape areas, and their bases/posts (regulatory sign posts excluded), should be protected from routine landscape maintenance by the following methods:
 - a. Landscaping bed: minimum 1' wide from each direction around a sign, 6" deep, with aluminum edging and filled with material to match existing landscaping materials.
 - b. Concrete pad: added around each concrete base or sign post.
 - c. Stone bed: minimum 2' wide from each sign face, 6" deep, with 1/8" x 4" mill finished aluminum edging. Stone type to be coordinated with Owner's Representative and or match existing landscaping stone.

G. Completion of installation:

 1. Fabricator is to remove any protective covering, tape, or installation hardware.
 2. Fabricator is then to clean the sign per the manufacturer recommendations, ensuring that sign is clean from dirt, stains, fingerprints, tape residue, etc.
 3. All exposed hardware is to be touch-up painted on site as required, immediately following installation prior to punch list.
 4. All minor blemishes or marring are to be repaired such that the repairs are imperceptible. Components having permanent, non-removable scratches or defects are to be replaced completely.

H. Site Safety and Restoration:

 1. Fabricators are responsible for their own safety during the installation period.
 2. Maintain a safe environment for pedestrians and vehicular traffic during the installation period, following OSHA safety standards as necessary.
 3. Keep the Owner's premises and the adjoining premises, driveways, and streets clean and clear.
 4. Job site shall be left safe, neat, and clean at the completion of each day's operation.
 5. In addition to maintaining old or temporary signs for their directional or informational purposes, Fabricator is to maintain signage that meets or exceeds MUTCD and local standards during the installation period.
 6. At the completion of work, remove all rubbish, tools, equipment, and surplus materials, from and about the premises, and leave the site as originally found.
 7. Repair or correct damage to other contractors' work resulting from sign installation work.

I. Final Inspection:

 1. Final inspection shall be conducted by the Owner's Representative and the Fabricator. The inspection shall be conducted within 10 business days of the completion of the installation.
 2. The inspection shall be conducted at the job site.
 3. The inspection shall be conducted during daylight hours.
 4. The inspection shall be conducted by the Owner's Representative and the Fabricator.
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 100. The inspection shall be conducted by the Owner's Representative and the Fabricator.

J. Final Payment:

 1. Final payment shall be made by the Owner to the Fabricator within 10 business days of the completion of the installation.
 2. The final payment shall be made by the Owner to the Fabricator.
 3. The final payment shall be made by the Owner to the Fabricator.
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 10. The final payment shall be made by the Owner to the Fabricator.
 - 11.

END OF SECTION

3.5 INSPECTIONS & PUNCH LIST

- A. Finished work shall be of highest architectural fabrication quality to pass eye-level examination and scrutiny. Scratches, paint drips, sags, poor welds, and other visual defects are not acceptable.
- B. Owner/Owner's Representative reserves the right to inspect work in the fabrication shop in progress and before it is shipped to the job site for installation.
- C. Owner's Representative reserves the right to conduct a Punch List, which may include, but is not limited to, review of the following items:
 - 1. Adherence to Design Intent Drawings, graphic layouts, and shop drawings
 - 2. Sign location
 - 3. Foundation finish
 - 4. Light leaks
 - 5. Damage to sign from installation
 - 6. Completion of scope of work
 - 7. Errors and/or deficiencies
 - a. Based on the Punch List report the Fabricator may be required to make corrections or replacements in order to complete their contracted scope of work.



OVERALL CITY PLAN

- Vehicular Sign - City
- Gateway Monument Sign - City
- Pedestrian Sign
- Vehicular Sign - DOT ROW

1 of 2
City wide Map

Date	Description
10/24/23	Sign Location Map

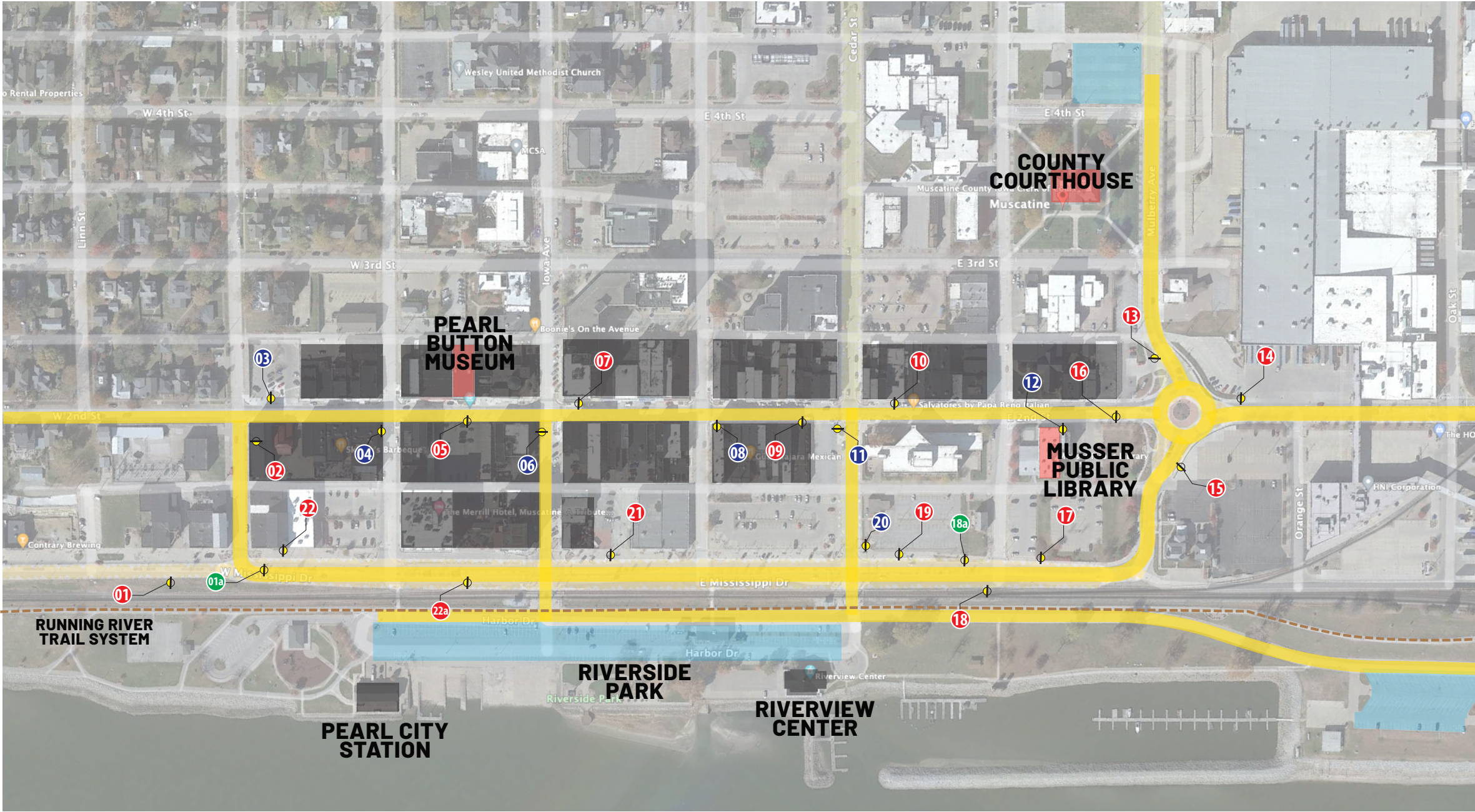
Note:

Client

City of Muscatine

CORBIN
DESIGN

415 S Union, 2nd Floor
Traverse City, MI 49684
(231) 947-1236



DOWNTOWN PLAN

- Vehicular Sign
- Gateway Monument Sign
- Pedestrian Sign

2 of 2
Downtown

Date	Description
10/24/23	Sign Location Map

Note:

Client

City of Muscatine



415 S Union, 2nd Floor
Traverse City, MI 49684
(231) 947-1236

01

G-2a Vehicular Trailblazer, 4" - Existing Post

SIGN MESSAGE

← Historic Downtown

NOTES

Remove existing double-sided sign directing to National Pearl Button Museum.

Direction:
Southwest

Cross Streets:
Mississippi Dr & Pine Street

Install Conditions:
Existing Post

Demo Required:
Yes, see photo.



02

G-2a Vehicular Trailblazer, 4" - Existing Post

SIGN MESSAGE

→ Historic Downtown

Direction:
Southeast

Cross Streets:
Pine Street & E. 2nd St.

Install Conditions:
Existing Post

Jurisdiction:
City



03

Kx-1 Pedestrian Kiosk

SIGN MESSAGE

[Northeast Face]
← Riverfront 3 Minutes
← Riverside Park 5 Minutes

[Southwest Face]
↑ Musser Library 6 Minutes
↑ Pearl Button Museum 2 Minutes
Riverside Park 5 Minutes

→

NOTES

Install in line with street lamp.

Direction:
Northeast and Southwest

Cross Streets:
E. 2nd St. & Pine Street

Jurisdiction:
City



04

Kx-1 Pedestrian Kiosk

SIGN MESSAGE

[Northeast Face]
→ Riverside Park 3 Minutes

[Southwest Face]
→ Riverside Park 3 Minutes
→ Riverview Center 5 Minutes
↑ Pearl Button Museum 1 Minute

Direction:
Northeast and Southwest

Cross Streets:
E. 2nd St. & Chestnut St

Jurisdiction:
City



05G-2 Vehicular Trailblazer, 4" - New Post

SIGN MESSAGE

→ Riverside Park

NOTES

Preferred option is a new post in front of street, after drive. Second option is to strap to existing post but sign will compete with store sign and confusion may be caused by the drive to the parking lot.

Direction:
Southwest

Cross Streets:
E. 2nd St. & Iowa Ave

Install Conditions:
New Post

Jurisdiction:
City



06Kx-1 Pedestrian Kiosk

SIGN MESSAGE

[Northwest Face]
← Riverside Park 2 Minutes

[Southeast Face]
← Pearl Button Museum 1 Minute
Mark Twain Overlook 13 Minutes
→ Musser Library 4 Minutes

→

Direction:
Northwest and Southeast

Cross Streets:
Iowa Ave & E. 2nd St.

Install Conditions:
Install in Pavers

Jurisdiction:
City



07G-2 Vehicular Trailblazer, 4" - New Post

SIGN MESSAGE

← Riverside Park

NOTES

Two options for install.
Option 1: Bump-out closer to stop sign. Will require new post.
Option 2: Attach to existing light post.

Direction:
Northeast

Cross Streets:
E. 2nd St. & Iowa Ave

Install Conditions:
New Post

Jurisdiction:
City



08Kx-1 Pedestrian Kiosk

SIGN MESSAGE

[Northwest Face]
↑ Riverside Park 3 Minutes
↑ Riverview Center 3 Minutes

[Southeast Face]
← Pearl Button Museum 2 Minutes
Mark Twain Overlook 12 Minutes
→ Musser Library 3 Minutes

→

Direction:
Northwest and Southeast

Cross Streets:
Sycamore & E. 2nd St.

Install Conditions:
Install in Pavers

Jurisdiction:
City



09G-2a Vehicular Trailblazer, 4" - Existing Post

SIGN MESSAGE

→ Riverview Center

NOTES

Two options for install.
Option 1: Existing light post and relocated regulatory parking signs.
Option 2: Existing light post further southwest.

Direction:
Southwest

Cross Streets:
E. 2nd St. & Iowa Ave

Install Conditions:
Existing Post

Jurisdiction:
City



9Kx-1 Pedestrian Kiosk

SIGN MESSAGE

[Northeast Face]

← Riverside Park 4 Minutes

← Riverview Center 3 Minutes

↑ Pearl Button Museum 5 Minutes

[Southwest Face]

County Courthouse 2 Minutes

← Mark Twain Overlook 8 Minutes

↑

Direction:
Northeast and Southwest

Cross Streets:
E. 2nd St in front of Library

Install Conditions:
Install in Grass

Jurisdiction:
City



10G-1 Vehicular Guide, 4" - New Post

SIGN MESSAGE

← Boat Launch {BL}

← Riverview Center

↑ Pearl Button Museum

Direction:
Northeast

Cross Streets:
E. 2nd St. & Iowa Ave

Install Conditions:
New Post

Jurisdiction:
City



11Kx-1 Pedestrian Kiosk

SIGN MESSAGE

[Northwest Face]

← Musser Library 1 Minute

↑ Riverside Park 3 Minutes

↑ Riverview Center 2 Minutes

[Southeast Face]

← Pearl Button Museum 3 Minutes

Mark Twain Overlook 10 Minutes

→ Musser Library 1 Minute

→

Direction:
Northwest and Southeast

Cross Streets:
E. 2nd St & Cedar St.

Install Conditions:
Install in Pavers

Jurisdiction:
City



13G-1 Vehicular Guide, 4" - New Post

SIGN MESSAGE

- Historic Downtown
↑ Riverfront

Direction:
Northwest

Cross Streets:
Mulberry Ave. & E. 2nd St.

Jurisdiction:
City



14G-1 Vehicular Guide, 4" - New Post

SIGN MESSAGE

- Art Center
↑ Downtown

Riverfront
Third Right

Direction:
Northeast

Cross Streets:
E. 2nd St. & Mulberry Ave.

Install Conditions:
Install in Grass

Jurisdiction:
City



15G-1 Vehicular Guide, 4" - New Post

SIGN MESSAGE

- Downtown
Third Right
Art Center
Straight Thru Roundabout

Direction:
Southeast

Cross Streets:
Mulberry Ave. & E. 2nd St.

Install Conditions:
Install in Grass

Jurisdiction:
City



16G-1a Vehicular Guide, 4" - Existing Post

SIGN MESSAGE

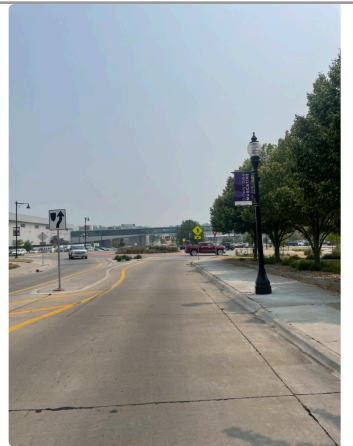
- Riverfront
Art Center
Third Right

Direction:
Southwest

Cross Streets:
E. 2nd St & Mulberry Ave.

Install Conditions:
Existing Post

Jurisdiction:
City



NOTES

- Remove banner.

Custom Layout.

17G-2a Vehicular Trailblazer, 4" - Existing Post

SIGN MESSAGE

- Musser Library

Direction:
Northeast

Cross Streets:
Walnut St. & Mississippi Dr.

Install Conditions:
Existing Post

Jurisdiction:
City



18G-2a Vehicular Trailblazer, 4" - Existing Post

SIGN MESSAGE

← Musser Library

Direction:
Southwest

Cross Streets:
Walnut St. & Mississippi Dr.

Install Conditions:
Existing Post

Jurisdiction:
City



19G-1 Vehicular Guide, 4" - New Post

SIGN MESSAGE

← Boat Launch {BL}
← Riverview Center
→ Historic Downtown

Direction:
Northeast

Cross Streets:
Mississippi Dr & Cedar Street

Install Conditions:
Install in Grass

Jurisdiction:
City



20Kx-1 Pedestrian Kiosk

SIGN MESSAGE

[Northwest Face]
← Riverside Park 2 Minutes
↑ Riverview Center 1 Minutes

[Southeast Face]
↩ Pearl Button Museum 4 Minutes
↩ Musser Library 3 Minutes
➡ County Courthouse 4 Minutes
↑

Direction:
Northwest and Southeast

Cross Streets:
Mississippi Dr & Cedar Street

Install Conditions:
Install in Pavers

Jurisdiction:
City



21G-2a Vehicular Trailblazer, 4" - Existing Post

SIGN MESSAGE

← Riverside Park

Direction:
Northeast

Cross Streets:
Mississippi Dr & Iowa Street

Install Conditions:
Existing Post

Jurisdiction:
City



22

G-2a Vehicular Trailblazer, 4" - Existing Post

SIGN MESSAGE

→ Historic Downtown

Direction:
Northeast

Cross Streets:
Mississippi Dr & Pine Street

Install Conditions:
Existing Post

Jurisdiction:
City



22a

G-2a Vehicular Trailblazer, 4" - Existing Post

SIGN MESSAGE

→ Riverside Park

Cross Streets:
Mississippi Dr & Iowa Ave

Install Conditions:
Existing Post

Jurisdiction:
City



50

G-3 Vehicular Guide, 6"

SIGN MESSAGE

- ↑ Historic Downtown
- ← Discovery Park
- Deep Lakes Park

Direction:
Southwest

Cross Streets:
Grandview Ave & Dick Drake Hwy

Install Conditions:
Install in Grass

Jurisdiction:
DOT



NOTES

Replace existing brown Deep Lakes sign.



51G-3 Vehicular Guide, 6"

SIGN MESSAGE

- Historic Downtown
- ↑ Discovery Park

Cross Streets:
Dick Drake Hwy & Grandview Ave

Install Conditions:
Install in Grass



52G-3 Vehicular Guide, 6"

SIGN MESSAGE

- ← Deep Lakes Park
3 Miles
- Discovery Park

Direction:
Northeast

Cross Streets:
Grandview Ave & Dick Drake Hwy

Install Conditions:
Install in Grass

Demo Required:
Yes, see photo.



53G-3 Vehicular Guide, 6"

SIGN MESSAGE

- ↑ Deep Lakes Park
- ← Historic Downtown

Direction:
North

Cross Streets:
Dick Drake Hwy & Grandview Ave

Install Conditions:
Install in Grass

Jurisdiction:
DOT



54G-3 Vehicular Guide, 6"

SIGN MESSAGE

- ← Kent-Stein Park
- ← Soccer Complex
- ↑ Historic Downtown

Direction:
Southwest

Cross Streets:
Grandview Ave & S. Houser St

Install Conditions:
Install in Grass

Jurisdiction:
City



55G-3 Vehicular Guide, 6"

SIGN MESSAGE

- Kent-Stein Park
- Soccer Complex

Direction:
Northeast

Cross Streets:
Grandview Ave & S. Houser St

Install Conditions:
Install in Grass

Jurisdiction:
City



55aI-2 Welcome ID

NOTES

Custom addition to existing stone monuments.

Direction:
Southwest

Cross Streets:
Grandview Ave

56	G-2 Vehicular Trailblazer, 4" - New Post	
SIGN MESSAGE ← Historic Downtown	Cross Streets: S. Houser St. & Grandview Ave	
	Jurisdiction: City	

58	I-1 Municipal Identification Sign	
NOTES Replace existing signs and install perpendicular to road.	Direction: North and South	
	Cross Streets: S. Houser St.	
	Install Conditions: Install in Grass	
	Demo Required: Yes, see photo.	
	Jurisdiction: City	

59	G-2 Vehicular Trailblazer, 4" - New Post	
SIGN MESSAGE → Historic Downtown	Direction: South	
	Cross Streets: S. Houser St. & Heshey Ave.	
	Install Conditions: Install in Grass	
	Demo Required: Yes, see photo.	
	Jurisdiction: City	

60	G-2 Vehicular Trailblazer, 4" - New Post	
SIGN MESSAGE ← Kent-Stein Park ← Soccer Complex	Direction: East	
	Cross Streets: Heshey Ave. & S. Houser St.	
	Install Conditions: Install in Grass	
	Jurisdiction: City	

61	G-1 Vehicular Guide, 4" - New Post	
SIGN MESSAGE → Kent-Stein Park → Soccer Complex ↑ Historic Downtown	Direction: West	
	Cross Streets: Heshey Ave. & S. Houser St.	
	Install Conditions: Install in Grass	
	Jurisdiction: City	

62	G-3 Vehicular Guide, 6"	
SIGN MESSAGE → Kent-Stein Park → Soccer Complex	Direction: South	
	Cross Streets: US-61 & Hershey Ave.	
Install Conditions: Install in Grass		
Demo Required: Yes, see photo.		
Jurisdiction: DOT		
NOTES Replace existing sign (in photo.) Consider locating further south if possible.		

63		G-3 Vehicular Guide, 6"	
SIGN MESSAGE		Direction: North	
→ Kent-Stein Park → Soccer Complex		Cross Streets: US-61 & Hershey Ave.	
NOTES		Install Conditions: Install in Grass	
Replace existing sign (in photo.) Consider locating further north if possible.		Demo Required: Yes, see photo.	
		Jurisdiction:	

063a			G-3 Vehicular Guide, 6"
SIGN MESSAGE		Direction: North	Install Conditions: Install in Grass
← Discovery Park ← Muscatine High School		Cross Streets: US-61 & Cedar	Jurisdiction: DOT

063b			G-3 Vehicular Guide, 6"
SIGN MESSAGE		Direction: North	Install Conditions: Install in Grass
→ Discovery Park → Muscatine High School		Cross Streets: US-61 & Cedar	Jurisdiction: DOT

64		G-1 Vehicular Guide, 4" - New Post	
SIGN MESSAGE		Direction: South	
→ Kent-Stein Park		Cross Streets: Off-Ramp at Hershey Ave.	
→ Soccer Complex		Install Conditions: Install in Grass	
→ Pearl Button Museum		Jurisdiction: DOT	

65		G-1 Vehicular Guide, 4" - New Post	
SIGN MESSAGE		Direction: South	
→ Kent-Stein Park		Cross Streets: Off-Ramp at Hershey Ave.	
→ Soccer Complex		Install Conditions: Install in Grass	
→ Pearl Button Museum		Jurisdiction: City	

70			G-3 Vehicular Guide, 6"
SIGN MESSAGE		Direction: Northeast	
↑ Historic Downtown ← Muscatine Community College Weed Park ←		Cross Streets: US-61 & University Dr.	
		Install Conditions: Install in Grass	
NOTES		Demo Required: Yes, see photo.	
Install in prior to MPH sign. Remove existing green Muscatine Community College directional.		Jurisdiction: DOT	

72	G-3 Vehicular Guide, 6"	
SIGN MESSAGE	Direction: North	
	Cross Streets: University Dr. & Colorado St.	
	Install Conditions: Install in Grass	
	Jurisdiction: City	
	→ Muscatine Community College Weed Park	
→		

73	G-3 Vehicular Guide, 6"	
SIGN MESSAGE	Direction: South	
	Cross Streets: University Dr. & Colorado St.	
	Install Conditions: Install in Grass	
	Jurisdiction: City	
	Sign Message: ← Muscatine Community College Weed Park ←	

73a	G-3 Vehicular Guide, 6"	
SIGN MESSAGE	Direction: East	
	Cross Streets: 22 & Solomon Ave	
	Install Conditions: Install in Grass	
	Jurisdiction: DOT	

74	I-2 Welcome ID	
		Direction: Northwest
		Install Conditions: Install in Grass
		Jurisdiction: DOT
		

75		G-3 Vehicular Guide, 6"	
SIGN MESSAGE	↑ Historic Downtown	Direction:	
		North	
		Cross Streets:	
		US-61 & Park Ave	
		Install Conditions:	
Install in Grass	Jurisdiction:	DOT	

76	G-4 Vehicular Trailblazer, 6"	
SIGN MESSAGE ← Historic Downtown	Direction: Northeast	
	Cross Streets: US-61 & Park Ave	
	Install Conditions: Install in Grass	
	Jurisdiction: DOT	

77	G-3 Vehicular Guide, 6"	
SIGN MESSAGE	→ Muscatine Community College Weed Park	
	→ Historic Downtown →	
NOTES	Direction: Southwest	
	Cross Streets: US-61 & Park Ave	
	Install Conditions: Install in Grass	
	Jurisdiction: DOT	
Can we remove Business District sign?		

078	G-2 Vehicular Trailblazer, 4" - New Post	
SIGN MESSAGE	← Muscatine Community College Weed Park	
	←	
NOTES	Direction: North	
	Cross Streets: Park Ave & Colorado St	
	Install Conditions: Install in Grass	
	Demo Required: Yes, see photo.	
	Jurisdiction: DOT	
Replace existing. Consider locating sign slightly further north.		

79	G-2 Vehicular Trailblazer, 4" - New Post	
SIGN MESSAGE	← Historic Downtown	
	Direction: East	
	Cross Streets: Colorado St & Park Ave	
	Install Conditions: New Post	
	Jurisdiction: City	

80	G-2 Vehicular Trailblazer, 4" - New Post	
SIGN MESSAGE	→ Weed Park	
NOTES	Direction: South	
	Cross Streets: Park Ave & Colorado St	
	Install Conditions: Install in Grass	
	Demo Required: Yes, see photo.	
	Jurisdiction: DOT	

80a	G-2 Vehicular Trailblazer, 4" - New Post	
SIGN MESSAGE	← Historic Downtown	
	Direction: East	
	Cross Streets: Washington St & Park Ave	
	Install Conditions: Install in Grass	
	Jurisdiction: DOT	

81	G-4 Vehicular Trailblazer, 6"	
SIGN MESSAGE	↗ Historic Downtown	
	Direction: North	
	Cross Streets: Park Ave & E. 2nd St	
	Install Conditions: Install in Grass	
	Jurisdiction: DOT	

082

G-2 Vehicular Trailblazer, 4" - New Post

SIGN MESSAGE

← Mark Twain Overlook

Direction:
Northeast

Cross Streets:
E. 2nd St. & Lombard St

Install Conditions:
Install in Grass

Demo Required:
Yes, see photo.

Jurisdiction:
DOT



83

G-2 Vehicular Trailblazer, 4" - New Post

SIGN MESSAGE

→ Mark Twain Overlook

Direction:
Southwest

Cross Streets:
E. 2nd St. & Lombard St

Install Conditions:
Install in Grass

Demo Required:
Yes, see photo.

Jurisdiction:
DOT



83a

I-2 Welcome ID

Direction:
South

Cross Streets:
92 & 2nd St

Jurisdiction:
DOT



84

G-1 Vehicular Guide, 4" - New Post

SIGN MESSAGE

↑ Kent-Stein Park
↑ Soccer Complex

Cross Streets:
Mississippi Dr & Hershey

Jurisdiction:
City



85

G-1 Vehicular Guide, 4" - New Post

SIGN MESSAGE

↑ Historic Downtown
↑ Riverfront

Cross Streets:
Mississippi Dr & Hershey

Jurisdiction:
City



86

G-1 Vehicular Guide, 4" - New Post

SIGN MESSAGE

Cross Streets:
US-61 & Hershey Ave.

Jurisdiction:
City

- Historic Downtown
- Riverfront



Muscatine, Iowa Wayfinding Signage Budget Estimate

Note: This is an estimate only, not to be considered a quote, and includes fabrication and installation of new signage, as well as estimated shipping costs.

Description		Quantity	Unit Fabrication	Unit Installation	Total Fab & Install
G-1	Vehicular Guide, 4" - New Post	11	6,850	1,350	90,200
G-1a	Vehicular Guide, 4" - Existing Post	1	5,350	500	5,850
G-2	Vehicular Trailblazer, 4" - New Post	11	6,390	1,350	85,140
G-2a	Vehicular Trailblazer, 4" - Existing Post	8	4,890	500	43,120
G-3	Vehicular Guide, 6"	16	7,500	2,000	152,000
G-4	Vehicular Trailblazer, 6"	2	6,200	2,000	16,400
I-1	Municipal Identification Sign	1	6,000	1,350	7,350
I-2	Welcome ID	3	12,000	2,000	42,000
Kx-1	Pedestrian Kiosk	7	7,500	1,350	61,950
Subtotal					504,010
Contingency (10%)					\$ 50,401.00
TOTAL Cost for Signage Package					\$ 554,411.00



City of Muscatine

ITEM NUMBER 2023-0604

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

Jodi Royal-Goodwin, Community Development Director

SUBJECT

Resolution Authorizing Special Assessments for Unpaid Abatement Service Fees and Rental Housing Fees to Private Properties

EXECUTIVE SUMMARY

Presented for City Council's consideration is a resolution authorizing the assessment of unpaid abatement service fees and rental housing fees to private properties. The abatement and rental housing costs total \$20,912.49, the administrative fees are \$1,850.00, and the assessment fees are \$3,700.00. The total amount being requested for assessment at this time totals \$26,462.49.

STAFF RECOMMENDATION

Staff recommends approval of the resolution to assess the unpaid abatement service fees and rental housing fees to their respective properties.

BACKGROUND/DISCUSSION

The City's contractor has provided abatement services for nuisance and vegetation violations at the properties listed on the attachment. Dates of service are from June 2023 to September 2023. The City was billed for these services and has subsequently paid the contractor. Assessing the outstanding bills to the property taxes will help the City recoup its costs.

Many of these properties are vacant and are routinely maintained by the City Contractor to avoid nuisance, vegetation and substandard building violations where applicable. Assessing the fees allows the City the opportunity to be reimbursed at the time the property is sold or a tax certificate is claimed. Other properties are occupied, in which case the owner was billed for the services provided. If the initial invoice to the property owner is not paid a late notice is sent prior to requesting assessment.

The City has provided rental housing services for properties listed on the attachment, including but not limited to, rental property inspections and Rental Facility License issuance as required per the Muscatine Rental Housing Code. Dates of service are from September 2023 to October

2023. The City billed the owner for the services provided and sent multiple invoices prior to requesting assessment. In accordance with Title 16 of City Code, if the initial Rental Facility License invoice sent to the owner is not paid a second invoice is sent with a \$25 late payment penalty fee. Then if the second invoice is not paid, a third and fourth invoice are sent with 1.5% interest being accrued on each invoice. A final payment notice is sent with the fourth invoice notifying the owner of the deadline to avoid the outstanding balance being assessed to the property taxes. Assessing the outstanding bills to the property taxes will help the City recoup its costs.

A \$50.00 assessment fee has been added to each property for each abatement instance to cover processing costs. Adding an assessment fee for each abatement instance is a new process as the recently implemented program now used for violation abatements does not group all the abatement instances for a single property together, rather it records them separately. This is to allow a better means to track repeat offenders and as such this change only affects properties that the City is required to abate multiple times. Additional fees are charged by the County for each assessment.

CITY FINANCIAL IMPACT

Fees are to reimburse the City for expenses associated with the services provided to abate the nuisance and vegetation violations and the provided rental housing services. If assessments are not approved or are reduced, payments to the City's contractor without charge and providing rental housing services without charge will impact the general fund.

ATTACHMENTS

1. Council Special Assessments Report 12.21.2023
2. Council Resolution Special Assessments 12.21.2023

Special Assessments Report 12/21/2023 - Page 1

Parcel ID	Site Address	Owner Name	Date of Work	Type	Service Fee	Admin Fee	Assessment Fee	Total Fee
0834328017	0834328017	Causse Brian M or Lisa D	8/22/2023	Vegetation - Grass/Weeds	\$83.10	\$25.00	\$50.00	\$158.10
0834328017	0834328017	Causse Brian M or Lisa D	9/12/2023	Vegetation - Grass/Weeds	\$101.00	\$25.00	\$50.00	\$176.00
1303276018	1303276018	Rios Blanca	8/30/2023	Vegetation - Grass/Weeds	\$57.56	\$25.00	\$50.00	\$132.56
1303276018	1303276018	Rios Blanca	8/30/2023	Vegetation - Trees/Shrubs	\$91.34	\$25.00	\$50.00	\$166.34
0835410016	103 E 6th St	Morris Albert E or Shannon M	8/31/2023	Nuisance	\$301.95	\$25.00	\$50.00	\$376.95
0835407004	106 E 8th St	Hai Pervez	8/15/2023	Vegetation - Grass/Weeds	\$295.90	\$25.00	\$50.00	\$370.90
0835451005	106 W 7th St	Zamarripa Jaime or Leticia	9/22/2023	Nuisance	\$309.80	\$25.00	\$50.00	\$384.80
0836326013	1111 1/2 E 2nd St	Beauchamp Cheyenne J	8/25/2023	Vegetation - Grass/Weeds	\$281.20	\$25.00	\$50.00	\$356.20
1310233009	1114 Nebraska St	Morse Mary F	8/21/2023	Vegetation - Grass/Weeds	\$31.00	\$25.00	\$50.00	\$106.00
1310233009	1114 Nebraska St	Morse Mary F	9/5/2023	Vegetation - Grass/Weeds	\$60.40	\$25.00	\$50.00	\$135.40
0825454016	1119 Park Ave	Crumly Jeffrey R	8/21/2023	Vegetation - Grass/Weeds	\$299.00	\$25.00	\$50.00	\$374.00
0825454016	1119 Park Ave	Crumly Jeffrey R	8/21/2023	Nuisance	\$504.60	\$25.00	\$50.00	\$579.60
0835182001	1119 Sycamore St	Ramos Rosendo Jr	6/24/2023	Nuisance	\$55.84	\$25.00	\$50.00	\$130.84
0835182001	1119 Sycamore St	Ramos Rosendo Jr	8/1/2023	Vegetation - Trees/Shrubs	\$104.80	\$25.00	\$50.00	\$179.80
0835352005	112 Roscoe Ave	Sluts Christina Marie Reid & Reid Alan James	8/21/2023	Vegetation - Grass/Weeds	\$31.00	\$25.00	\$50.00	\$106.00
0835352005	112 Roscoe Ave	Sluts Christina Marie Reid & Reid Alan James	9/5/2023	Vegetation - Grass/Weeds	\$45.70	\$25.00	\$50.00	\$120.70
0835410020	113 E 6th St	Whide Ninja LLC	8/28/2023	Nuisance	\$150.90	\$25.00	\$50.00	\$225.90
0835407028	113 E 7th St	Kopf Jennifer Suzanne & Stanbro Darrell Wayne	8/24/2023	Nuisance	\$45.10	\$25.00	\$50.00	\$120.10
0835180006	1212 Iowa Ave	TICO Investments LLC	8/14/2023	Vegetation - Grass/Weeds	\$255.00	\$25.00	\$50.00	\$330.00
0836187011	1216 E 2nd St	Tapia Rachael	8/21/2023	Vegetation - Grass/Weeds	\$29.40	\$25.00	\$50.00	\$104.40
0836187011	1216 E 2nd St	Tapia Rachael	9/5/2023	Vegetation - Grass/Weeds	\$29.40	\$25.00	\$50.00	\$104.40
0836104002	1244 Dale St	Peterson Brittany	9/5/2023	Vegetation - Grass/Weeds	\$817.60	\$25.00	\$50.00	\$892.60
0836104002	1244 Dale St	Peterson Brittany	9/11/2023	Nuisance	\$382.90	\$25.00	\$50.00	\$457.90
0836202002	1554 Washington St	Bear Jason	8/31/2023	Nuisance	\$92.90	\$25.00	\$50.00	\$167.90
0825182008	1611 Grand Ave	Mendoza Jerry	9/22/2023	Rental Inspection Fail to Show	\$60.00	\$25.00	\$50.00	\$135.00
0834176009	1632 Beach Cir	Jenkins Mendi	9/13/2023	Vegetation - Grass/Weeds	\$60.40	\$25.00	\$50.00	\$135.40
0825154029	1805 Bryan Ave	Jackson Bruce	9/16/2023	Vegetation - Grass/Weeds	\$933.70	\$25.00	\$50.00	\$1,008.70
0825176037	1807 1st Ave	Croze Michael D	9/1/2023	Vegetation - Grass/Weeds	\$390.30	\$25.00	\$50.00	\$465.30
1303278015	1811 New Hampshire	Fernandez Celso	8/24/2023	Nuisance	\$92.40	\$25.00	\$50.00	\$167.40
1303278015	1811 New Hampshire	Fernandez Celso	9/12/2023	Vegetation - Grass/Weeds	\$75.40	\$25.00	\$50.00	\$150.40

Special Assessments Report 12/21/2023 - Page 2

Parcel ID	Site Address	Owner Name	Date of Work	Type	Service Fee	Admin Fee	Assessment Fee	Total Fee
1310276009	1815 Schley Ave	McCormick Timothy M or Mindy S	8/21/2023	Vegetation - Grass/Weeds	\$60.40	\$25.00	\$50.00	\$135.40
1310276009	1815 Schley Ave	McCormick Timothy M or Mindy S	9/1/2023	Vegetation - Grass/Weeds	\$60.40	\$25.00	\$50.00	\$135.40
1303276008	1817 Hershey Ave	RTI Investments LLC	8/29/2023	Vegetation - Grass/Weeds	\$176.40	\$25.00	\$50.00	\$251.40
1303278013	1821 New Hampshire	T L Flatten LLC	9/7/2023	Vegetation - Grass/Weeds	\$738.80	\$25.00	\$50.00	\$813.80
1303452007	2003 Breese Ave	Residential Equity Partners LLC	8/21/2023	Vegetation - Grass/Weeds	\$67.00	\$25.00	\$50.00	\$142.00
1303452007	2003 Breese Ave	Residential Equity Partners LLC	9/13/2023	Vegetation - Grass/Weeds	\$101.40	\$25.00	\$50.00	\$176.40
1310214009	2017 Dewey Ave	TLH Rentals LLC	9/19/2023	Nuisance	\$247.20	\$25.00	\$50.00	\$322.20
1303402005	214 Pond St	Watkins Michael or Vicki	9/8/2023	Nuisance	\$1,169.20	\$25.00	\$50.00	\$1,244.20
1303403011	217 Clinton St	Beemblossom Allyson P & Riggan Lois E	8/31/2023	Vegetation - Grass/Weeds	\$641.85	\$25.00	\$50.00	\$716.85
1303403011	217 Clinton St	Beemblossom Allyson P & Riggan Lois E	8/31/2023	Nuisance	\$517.20	\$25.00	\$50.00	\$592.20
0827477029	2205 Stonebrook Dr	Solis Eduardo Montes or Montes Guadalupe Berenice	10/18/2023	Rental Inspection Fail to Show	\$60.00	\$25.00	\$50.00	\$135.00
0835376007	306 W 8th St	Hernandez Maria Elena	8/22/2023	Nuisance	\$50.45	\$25.00	\$50.00	\$125.45
0835376007	306 W 8th St	Hernandez Maria Elena	9/11/2023	Nuisance	\$109.40	\$25.00	\$50.00	\$184.40
0835304032	309 W 11th St	Marston Diane L	8/18/2023	Nuisance	\$116.29	\$25.00	\$50.00	\$191.29
0835376015	309 W 7th St	Douglas Elizabeth	8/16/2023	Vegetation - Grass/Weeds	\$75.40	\$25.00	\$50.00	\$150.40
0835461006	310 W 5th St	Miller Jamie	8/9/2023	Nuisance	\$296.40	\$25.00	\$50.00	\$371.40
0835379014	313 W 6th St	Lakeview Loan Servicing LLC	9/14/2023	Vegetation - Grass/Weeds	\$591.80	\$25.00	\$50.00	\$666.80
1303428013	319 Liberty St	Holliday Troy or Bridgette	8/3/2023	Vegetation - Grass/Weeds	\$545.80	\$25.00	\$50.00	\$620.80
1302109011	320 Main St	Bridgford Austin	9/13/2023	Vegetation - Grass/Weeds	\$193.00	\$25.00	\$50.00	\$268.00
0835153004	322 W Fulliam Ave	Bishop Leo E	8/31/2023	Nuisance	\$1,173.75	\$25.00	\$50.00	\$1,248.75
0835402013	407 E 7th St	Riley Edward W or Dorothy L	8/14/2023	Vegetation - Grass/Weeds	\$1,072.00	\$25.00	\$50.00	\$1,147.00
0835402013	407 E 7th St	Riley Edward W or Dorothy L	8/14/2023	Vegetation - Trees/Shrubs	\$214.80	\$25.00	\$50.00	\$289.80
0835384005	408 W 6th St	Botello David Jr or Maria	9/15/2023	Vegetation - Grass/Weeds	\$1,089.50	\$25.00	\$50.00	\$1,164.50
0835457005	418 Iowa Ave	TICO Investments LLC	9/19/2023	Nuisance	\$45.10	\$25.00	\$50.00	\$120.10
0835457005	418 Iowa Ave	TICO Investments LLC	10/20/2023	Rental Inspection Fail to Show	\$180.00	\$25.00	\$50.00	\$255.00
0835381024	419 W 6th St	Truitt Larry E	8/21/2023	Vegetation - Grass/Weeds	\$658.40	\$25.00	\$50.00	\$733.40
0835381024	419 W 6th St	Truitt Larry E	8/24/2023	Nuisance	\$269.60	\$25.00	\$50.00	\$344.60
0835454023	510 Iowa Ave	TICO Investments LLC	9/21/2023	Vegetation - Grass/Weeds	\$193.00	\$25.00	\$50.00	\$268.00
1320301007	5111 59th Ave W	JL Watts CO	8/21/2023	Vegetation - Grass/Weeds	\$58.80	\$25.00	\$50.00	\$133.80
0835382016	514 Pine St	Krise Tracy or Sloat Derek or Sloat Justin	8/28/2023	Vegetation - Grass/Weeds	\$104.80	\$25.00	\$50.00	\$179.80

Special Assessments Report 12/21/2023 - Page 3

Parcel ID	Site Address	Owner Name	Date of Work	Type	Service Fee	Admin Fee	Assessment Fee	Total Fee
0835430009	515 Orange St	RTI Investments LLC	9/21/2023	Vegetation - Grass/Weeds	\$58.80	\$25.00	\$50.00	\$133.80
0835377022	606 Chestnut St	Fowler Kim or Fischer Constance	8/21/2023	Vegetation - Grass/Weeds	\$29.40	\$25.00	\$50.00	\$104.40
0835377022	606 Chestnut St	Fowler Kim or Fischer Constance	9/5/2023	Vegetation - Grass/Weeds	\$29.40	\$25.00	\$50.00	\$104.40
0835377022	606 Chestnut St	Fowler Kim or Fischer Constance	9/12/2023	Nuisance	\$584.76	\$25.00	\$50.00	\$659.76
0835377022	606 Chestnut St	Fowler Kim or Fischer Constance	9/22/2023	Nuisance	\$337.90	\$25.00	\$50.00	\$412.90
0835201005	610 Woodlawn Ave	Graham Zachary N	9/13/2023	Vegetation - Grass/Weeds	\$883.50	\$25.00	\$50.00	\$958.50
0835201005	610 Woodlawn Ave	Graham Zachary N	9/22/2023	Nuisance	\$32.75	\$25.00	\$50.00	\$107.75
0826303005	611 Centre Dr	O'Rourke Antonio D & Pedra K	8/30/2023	Vegetation - Grass/Weeds	\$589.90	\$25.00	\$50.00	\$664.90
0835377013	611 Pine St	Fourneau Juan or Tia	8/28/2023	Vegetation - Grass/Weeds	\$88.20	\$25.00	\$50.00	\$163.20
0825309003	626 Jackson St	RTI Investments LLC	9/20/2023	Vegetation - Grass/Weeds	\$391.45	\$25.00	\$50.00	\$466.45
0835376018	706 Pine St	Liquidator LLC	8/22/2023	Vegetation - Grass/Weeds	\$781.00	\$25.00	\$50.00	\$856.00
0835288011	713 Mulberry Ave	Walker Melissa	8/21/2023	Vegetation - Grass/Weeds	\$14.70	\$25.00	\$50.00	\$89.70
0835288011	713 Mulberry Ave	Walker Melissa	9/5/2023	Vegetation - Grass/Weeds	\$44.10	\$25.00	\$50.00	\$119.10
0835230023	922 Colver St	Morgan Susan	8/11/2023	Nuisance	\$98.90	\$25.00	\$50.00	\$173.90

Grand Totals by Fee Type:	\$20,912.49	\$1,850.00	\$3,700.00	\$26,462.49
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Grand Totals by Service Type:	Nuisance Services	\$8,710.29
	Rental Services	\$525.00
	Vegetation Services	\$17,227.20

RESOLUTION NO. _____

RESOLUTION AUTHORIZING THE ASSESSMENT OF UNPAID ABATEMENT
SERVICE FEES AND RENTAL HOUSING FEES TO PRIVATE PROPERTIES

WHEREAS, the City of Muscatine has incurred costs for
Nuisance abatements according to City Code Section 9-3-9;
Rental housing fees according to City Code Section 16-4;
Vegetation abatements according to City Code Section 16-8-9; and

WHEREAS, proper notice was given before such action according to provisions of
City Code Section 9-3-5 for nuisance abatements;
City Code Section 16-4-3 for rental housing fees;
City Code Section 16-8-10 for vegetation abatements; and

WHEREAS, the City Council of the City of Muscatine is allowed to assess such costs according to
City Code Section 9-3-11 for nuisance abatements;
City Code Section 16-4-3 for rental housing fees;
City Code Section 16-8-12 for vegetation abatements;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF MUSCATINE, IOWA,
that the abatement service fees of the following property owner(s) be assessed to the
described properties in the amount(s) noted and reflected on the attached property tax bills.

PASSED AND APPROVED THIS _____ DAY OF _____.

Brad Bark, Mayor

ATTEST:

Carol Webb, City Administrator



City of Muscatine

ITEM NUMBER 2023-0598

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

Anthony Kies, Police Chief
Jeff Jirak, Police Captain

SUBJECT

Request to Approve the Issuance of a Purchase Order to Karl Chevrolet, in the Amount of \$100,914.00 for the Purchase of Two (2) 2023 Chevy Police Pursuit Tahoes Including Upfit.

EXECUTIVE SUMMARY

The FY 2022/2023 budget included \$159,000 to replace three (3) police vehicles. The budgeted amount includes costs to equip these vehicles once they are received.

The department requests authorization to issue a purchase order to Karl Chevrolet in the amount of \$100,941.00 for Two (2) 2023 Tahoes. This amount includes \$40,457 for 1 Tahoe, \$30,457 for the 2nd Tahoe and \$15,000 per vehicle for Police Upfit. Karl Chevrolet has the state bid for these vehicles.

STAFF RECOMMENDATION

Staff recommends the approval to purchase the remaining 2 Chevy Tahoes from the 2022/2023 FY budget.

BACKGROUND/DISCUSSION

Karl Chevrolet held the State bid making them the sole vendor in Iowa, which included the installation of the equipment for the Chevy Police Pursuit Tahoe. Police vehicles have been challenging to acquire and the time it takes to build them adds to the delay of receiving ordered vehicles. These vehicles were approved Capitol Outlay items from the 2022/2023 budget. They have just recently been made available for purchase by Karl Chevrolet and are currently in the upfit process.

CITY FINANCIAL IMPACT

The FY 2022/2023 budget included \$159,000 to replace three (3) police vehicles. The budgeted amount includes costs to equip these vehicles.

ATTACHMENTS



City of Muscatine

ITEM NUMBER 2023-0599

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

Tyson Wedekind, Roadway Maintenance Supervisor
Brian Stineman, Public Works Director

SUBJECT

Request to Issue a Purchase Order in the Amount of \$116,718.00 to GTG Peterbilt of Davenport for the Purchase of a 36,200 lb. GVW Truck

EXECUTIVE SUMMARY

Public Works Roadway Maintenance Requests to Issue a Purchase Order to GTG Peterbilt in the amount of \$115,318.00 for the purchase of a 36,200 lb. GVW Truck.

STAFF RECOMMENDATION

Staff recommends Council approve the issuance of a purchase order to GTG Peterbilt of Davenport, Iowa in the amount of \$116,718.00.

BACKGROUND/DISCUSSION

The Roadway Maintenance division used lonwave for requesting bids for a new dump truck. Only one bid was received. We weren't sure we would receive any bids due to the fact that it has been very difficult to get trucks. The costs of vehicles and equipment have escalated. This bid came in approximately 28% percent over our budgeted amount. By ordering this truck in December, delivery is expected by June 2024.

CITY FINANCIAL IMPACT

This was an approved budget item in the Roadway Maintenance fund. The budgeted amount was \$90,000. The remaining amount will be funded by Road use tax in the Roadway Maintenance Budget.

ATTACHMENTS

1. Dump Truck Bid Dec 2023

Event Number	2023-0037	Organization	City of Muscatine
Event Title	Truck 36,200 GVW	Workgroup	Purchasing
Event Description		Event Owner	Connie Mann
Event Type	Vehicles and Equipment	Email	cmann@muscatineiowa.gov
Issue Date	11/16/2023 02:00:05 PM (CT)	Phone	
Close Date	12/1/2023 02:00:00 PM (CT)	Fax	

Responding Supplier	City	State	Response Submitted	Lines Responded	Response Total
GTG Peterbilt	Davenport	IA	11/30/2023 11:33:01 AM (CT)	1	\$115,318.00

Please note: Lines Responded and Response Total only includes responses to specification. No alternate response data is included.

1	36,200 lb GVW Truck (latest model available)						
	Supplier	QTY	UOM	Estimated	Price	Extended	Supplier Notes
	GTG Peterbilt	1	EA		\$115,318.00	\$115,318.00	

1		Engine - 240 HP mi	660 ft. lb. Torque	SCR Emissions Tech	Single Turbo Engine	Meets Actual EPA E	Require Nox certifi
	Manufacturer	Manufacturer #	Please list Engine ar				
	Peterbilt	548	PACCAR PX-9 260HF	Yes	Yes	Yes	Yes

1	SCR Emission Techn	Frame - 26" Minim	Transmission - (Aut	Dimensions - Overa	Wheel Base - 164 to	Cab to Axle 96 inc	Frame - 15.9 section	24" front frame ext
Please list TransmisPlease list overall lePlease indicate WhPlease indicate leng								
Yes	Yes	Allison 3500 RDS-P	266"	166 WB	96.5 CA	Yes	Yes	

1	Rear Axle – 23,000	Axle ratio to match	Max top speed 65 mph	Front axle – must have 14,600 lb front axle	Tie rods must be greased	Must have front wheel drive	Service Brakes	Air Brakes – Air Dry
List Spring Rating at _____								
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

1	Parking Brakes: Ad	Rear Tires – 11Rx22	Front Tires – 315/80	Wheels – Std. design	Provide one extra f	Provide one extra r	Cab - Large Type As	Cab Length: 53" - 5
List Parking Brakes		Indicate size, make,	Indicate size, make,				List Cab type	Indicate cab length
Yes		Michelin XLine Ener	Apollo 315/80R22.5	Yes	Yes	Yes	2.1m Medium Duty	69.5"

1	Cab - Height: 57" –	Cab - Width: 65" -	Cab Design - Conve	Seat: Driver – Cloth	Seat: Passenger – C	Grab Handles, Both	Wipers shall be two	Headliner
	Indicate cab height	Indicate cab width	Indicate hood type	Indicate Seat and S	Indicate Seat and S			
	79.3"	102.4"	109" FEPTO w/Static	Peterbilt Air Driver S	Peterbilt Passenger	Yes	Yes	Yes

1	Dual padded arm re	Dual sunvisors	Cigarette lighter	Entry assist, driver	Heavy duty floor m	Tinted windshield,	AM/FM Stereo Rad	Two-way radio – Ve
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

1	Heater, def	Power Stee	Mirrors – V	Air conditio	Gauges - O	Gauges - W	Gauges - T	Gauges - A	Gauges - H	Gauges - A	Gauges - A	Alternator	Batteries –	Emergency
												Indicate AnNOTE: Nee		
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	PACCAR 16/2	PACCAR F	Yes

1	Turn Signal	Lights – all	Exhaust sha	Air Filter, D	Radiator –	Antifreeze	Oil filter –	Water filte	Fuel tank –	Color for cl	Tow Hooks	Rustproofi	Service Ma	Parts Manu
										Need high				
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Line #	Att #	Attribute Name	Attribute Note	GTG Peterbilt
Header	1	Right to Defer	Please download the Right to Defer	
Header	2	Bid Conformity	Please download the Bid Conformity	
Header	3	Sales Tax Information	Please download the Sales Tax Information	
Header	4	What is the estimated delivery date?	May/June, 2024. timeline	
Header	5	What is the expiration date for the quote?	60 Days for the quote	
1	1	Engine - 240 HP min Diesel	Please list Engine and HP	PACCAR PX-9 260HP
1	2	660 ft. lb. Torque		Yes
1	3	SCR Emissions Technology		Yes
1	4	Single Turbo Engine		Yes
1	5	Meets Actual EPA Emissions		Yes
1	6	Require Nox certification 1		Yes
1	7	SCR Emission Technology		Yes
1	8	Frame - 26" Minimum ground clearance		Yes
1	9	Transmission - (Automatic)	Please list Transmission Type	Allison 3500 RDS-P
1	10	Dimensions - Overall length	Please list overall length.	266"
1	11	Wheel Base - 164 to 176 inches	Please indicate Wheel Base	166 WB
1	12	Cab to Axle - 96 inches	Please indicate length of truck	96.5 CA
1	13	Frame - 15.9 section modulus		Yes
1	14	24" front frame extension		Yes
1	15	Rear Axle – 23,000 lb. rating		Yes
1	16	Axle ratio to match engine		Yes
1	17	Max top speed 65 mph		Yes
1	18	Front axle – must have minimum spring rating	List Spring Rating and F-Axle	14,600 lb front axle
1	19	Tie rods must be greasable		Yes
1	20	Must have front wheel sensors		Yes
1	21	Service Brakes		Yes
1	22	Air Brakes – Air Dryer, heatable		Yes
1	23	Parking Brakes: Additional	List Parking Brakes	Yes
1	24	Rear Tires – 11R22.5, 14	Indicate size, make, and pressure	Michelin XLine Ener
1	25	Front Tires – 315/80 R22.5	Indicate size, make, and pressure	Apollo 315/80R22.5
1	26	Wheels – Std. design, provide one extra		Yes
1	27	Provide one extra front wheel		Yes
1	28	Provide one extra rear wheel		Yes
1	29	Cab - Large Type As: Louisville	List Cab type	2.1m Medium Duty
1	30	Cab Length: 53" - 56"	Indicate cab length	69.5"
1	31	Cab - Height: 57" – 65"	Indicate cab height	79.3"

Line #	Att #	Attribute Name	Attribute Note	GTG Peterbilt
1	32	Cab - Width: 65" - 80"	Indicate cab width	102.4"
1	33	Cab Design - Conventional	Indicate hood type	109" FEPTO w/Static
1	34	Seat: Driver – Cloth, Air S	Indicate Seat and Style for	Peterbilt Air Driver
1	35	Seat: Passenger – Cloth, H	Indicate Seat and Style for	Peterbilt Passenger
1	36	Grab Handles, Both Sides		Yes
1	37	Wipers shall be two-speed		Yes
1	38	Headliner		Yes
1	39	Dual padded arm rests		Yes
1	40	Dual sunvisors		Yes
1	41	Cigarette lighter		Yes
1	42	Entry assist, driver side		Yes
1	43	Heavy duty floor mats		Yes
1	44	Tinted windshield, safety		Yes
1	45	AM/FM Stereo Radio		Yes
1	46	Two-way radio – Vertex, V		Yes
1	47	Heater, defroster		Yes
1	48	Power Steering, Tilt Whee		Yes
1	49	Mirrors – West coast type		Yes
1	50	Air conditioning		Yes
1	51	Gauges - Oil Pressure		Yes
1	52	Gauges - Water temp		Yes
1	53	Gauges - Tachometer		Yes
1	54	Gauges - Ammeter		Yes
1	55	Gauges - Hour Meter		Yes
1	56	Gauges - Air Pressure		Yes
1	57	Gauges - All other standar		Yes
1	58	Alternator - 125 amp Mini	Indicate Amp Size	PACCAR 160 Amp A
1	59	Batteries – (2) 12 volt, 96	NOTE: Need high ground c	2 PACCAR Premium
1	60	Emergency Flashers		Yes
1	61	Turn Signals, self-cancelin		Yes
1	62	Lights – all lights, reflector		Yes
1	63	Exhaust shall be vertical ty		Yes
1	64	Air Filter, Donnelson Type		Yes
1	65	Radiator – Heavy Duty Ra		Yes
1	66	Antifreeze 50/50 solution		Yes
1	67	Oil filter – spin-on		Yes

Line #	Att #	Attribute Name	Attribute Note	GTG Peterbilt
1	68	Water filter – spin-on – Cc		Yes
1	69	Fuel tank – rectangular – r	Need high ground clearan	Yes
1	70	Color for chassis – Chrome		Yes
1	71	Tow Hooks – front		Yes
1	72	Rustproofing and Undercc		Yes
1	73	Service Manual with Wirir		Yes
1	74	Parts Manual		Yes

Responding Supplier	Signature Full Name	Signature Email	Supplier Notes
GTG Peterbilt	Sean Kessel	qcbids@graskpeterbilt.com	



City of Muscatine

ITEM NUMBER 2023-0600

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

Brian Stineman, Public Works Director

SUBJECT

Request to Enter into a Professional Services Contract with Bolton & Menk for Design of Runway 12/30 Taxiway B Edge/Threshold Lighting and Runway 12/30 REIL's and PAPI's at the Muscatine Community Airport in the Amount of \$129,800

EXECUTIVE SUMMARY

Request to Enter into a Professional Services Contract with Bolton & Menk for Design of Runway 12/30 Taxiway B Edge/Threshold Lighting and Runway 12/30 REIL's and PAPI's at the Muscatine Community Airport, in the Amount of \$129,800

STAFF RECOMMENDATION

Approve the request

BACKGROUND/DISCUSSION

Bolton & Menk is the contracted professional services provider for the Muscatine Municipal Airport. Several projects at the airport have received grant funding for design and construction in 2023/25. In order to take these projects to bid, construction plans and documents must be designed and completed. The professional services contract for this project: "Design and Construction phase services related to replacement of Runway 12/30 and Taxiway 'B' Edge and Threshold Lighting and installation of PAPI and REIL systems on Runway 12/30" is funded at 90% by the Federal Aviation Administration (FAA). The City is responsible for the remaining 10% local match. This includes both professional services (design and construction phase) and actual construction costs. Therefore, in this contract, the City will be responsible for 10% of the total professional services cost, or \$12,980. This amount has been allocated in future bond proceeds, which will also pay for the 10% match of construction costs.

Runway 12/30 will replace all edge and threshold lights with new LED lights and wiring. Taxiway 'B' will replace all edge lighting with new LED lights and wiring. Runway End Identifier Lights (REIL's) are flashing strobes which locate the ends of the runway for pilots and will be replaced with new LED REIL's. Precision Approach Path Indicators (PAPI's) show pilots their elevation relative to the proper approach slope when on final approach for landing, and will receive new

LED PAPI's.

These two projects (lighting and PAPI's/REIL's) received separate grants, but design, bidding and construction will be combined for ease of construction and management.

CITY FINANCIAL IMPACT

Funding for this work has been allocated from bond proceeds.

ATTACHMENTS

1. 2023-12-11 - WO # 7 and Attach

**WORK ORDER NO. 7
TO
PROFESSIONAL SERVICES CONTRACT
(DESIGN, BIDDING, AND CONSTRUCTION SERVICES)**

**RUNWAY 12/30 & TAXIWAY 'B' – EDGE/THRESHOLD LIGHTING (Tasks 1 and 2)
FAA AIP No. 3-19-0063-026-2024**

**RUNWAY 12/30 – REIL'S AND PAPI'S (Tasks 3 and 4)
FAA AIP No. 3-19-0063-027-2024**

**MUSCATINE MUNICIPAL AIRPORT
MUSCATINE, IOWA**

BETWEEN: The City of Muscatine, Iowa (CLIENT/SPONSOR)
an Iowa municipal corporation

AND: Bolton & Menk, Inc. (CONSULTANT)

EFFECTIVE DATE: _____, 2023

RECITALS

1. The City of Muscatine owns and operates the Muscatine Municipal Airport located near Muscatine, Iowa.
2. This is **Work Order # 7** to the Professional Services Contract, between the City and Bolton & Menk, Inc. The Professional Services Contract effective February, 2023 is referred to herein as the “**Master Agreement**”.

AGREEMENT

DESCRIPTION

The CONSULTANT agrees to provide Design, Bidding, and Construction Administration Services for the construction of a new airfield lighting system for Runway 12/30 and Taxiway 'B' (parallel taxiway for Runway 12/30 and all connector taxiways at the Muscatine Municipal Airport (herein referred to as the **Project**)).

Tasks included in this Work Order will be as follows:

- Task 1 – Design Phase and Bidding Phase Services for Runway and Taxiway Lighting
- Task 2 – Construction Phase Services for Runway and Taxiway Lighting
- Task 3 – Design Phase Services for new PAPI and REIL systems on Runway 12/30
- Task 4 – Construction Phase Services for new PAPI and REIL systems on Runway 12/30

PROJECT UNDERSTANDING

This project will replace the existing runway lighting system for Runway 12/30 with a new MIRL system and the existing Taxiway 'B' lights with a new MITL system. Existing lighting systems are old and becoming increasingly difficult to maintain and keep operational. Although some lights are in bases, most wiring is direct-bury, which has caused problems in the past with animals damaging the wiring. Replacement of the runway and taxiway lighting systems will eliminate runway closures due to the lights not working properly and increase airport safety.

Existing Runway 12/30 PAPI and REIL systems are old and difficult to find parts to keep operational. Although currently operational, they are outdated and maintenance continues to increase to keep them operational. Both the PAPI and REIL systems are in serious need of replacement. This project will include installing new PAPI and REIL systems on each runway end.

I.A. BASIC SERVICES – TASKS 1 AND 3 – DESIGN & BID ADMINISTRATION

BASIC SERVICES

For purposes of this Work Order, the Basic Services to be provided by the CONSULTANT are as follows:

1. DESIGN AND BIDDING SERVICES – TASKS 1 AND 3

1.1. Project Scoping

Consultant shall confer with the Sponsor on, and ascertain, project requirements, finances, schedules, and other pertinent matters and shall meet with FAA if needed and other concerned agencies and parties on matters affecting the project and shall arrive at a mutual understanding of such matters with the Sponsor. It is anticipated that there will be a maximum of 2 (two) meetings with the Sponsor and/or the FAA (1 for Task 1 and 1 for Task 3), to review lighting eligibility and project limits.

1.2. Project Meetings and Coordination with Sponsor, FAA, etc. Consultant shall coordinate with subconsultants, Sponsor, FAA and other applicable agencies to complete work elements.

1.2.1. The task includes one meeting at the Airport, attended by the Project Manager. The Consultant will prepare for and conduct up to two (2) meetings (1 each for Task 1 and Task 3) with the Airport Sponsor to present findings of the design phase and any alternatives and recommendations for the project. The result of the meeting(s) will be agreed upon project design parameters to proceed forward with final construction documents.

- 1.2.2. Coordination with FAA, Local agencies, subconsultants, etc. The Consultant shall coordinate project parameters and criteria with project stakeholders including the FAA, Sponsor, and Project Manager.
- 1.2.3. This task includes one progress meeting per week will be held, one-hour in duration, with all design team members through the duration of the design phase. Progress meetings will include both Tasks 1 and 3.
- 1.2.4. Consultant will prepare agendas and minutes for each meeting referenced above.
- 1.2.5. Pre-design meeting agenda items shall follow AC 150/5370-12B and the AIP Sponsor Guide Section 900.
- 1.3. Topographical Surveying **(Not Required for this Project)**
- 1.4. Aeronautical Survey **(Not required for this project)**
- 1.5. Geotechnical Investigation **(Not required for this project)**
- 1.6. Project Layout Sheet
Consultant shall complete a project layout sheet that will depict proposed improvements.
- 1.7. FAA Pavement Design Report and Form 5100 **(Not required for this project)**
- 1.8. Construction Safety and Phasing Plan (CSPP)
Consultant will complete FAA Form 7460-1 and the Construction Safety and Phasing Plan (CSPP), for FAA's Obstruction Evaluation / Airport Airspace Analysis (OE/AAA) website portal. A draft of the CSPP will be submitted with the 90% submittal. Any comments, if any, received at the time of the 90% submittal will be incorporated into the CSPP to become the final CSPP. FAA will upload the data to the OE/AAE website. The 7460 form and CSPP will be prepared according to current FAA Guidelines.
- 1.9. Modification of Airport Design Standards
As needed, the Consultant will prepare a Request for Modification of Federal Construction Standards if found to be necessary for the project. The Mod to Standards will discuss modifications required under the Bid Packages. The Mod to Standards will be submitted to the Sponsor for acceptance. This document will be forwarded to the FAA for approval along with final plans, contract documents, specifications, and the Pavement Design Report (if required).
- 1.10. Prepare Preliminary Plans, Specifications, Cost Estimate, and Project Budget
Plans at 90% stage will be prepared for the Project. The plan sheets will be limited to those sheets necessary to carry-out the construction of the proposed project: "Runway 12/30 and Taxiway 'B' Airfield Lighting, REILs and PAPIs". The following list of drawings will be used as a guideline. Additional drawings may be added during the design phase, if required.

General:

- Title Sheet
- Legend Sheet
- General Notes
- Survey Control and Layout Plan
- Typical Sections & Details Sheet
- Quantities & Estimate Reference Information
- Construction Safety & Phasing Plan

Civil:

- Demolition Plans
- Demolition Details
- Existing Conditions Plan
- Utility Plans

Electrical:

- Electrical Removals Plan
- Electrical Site Plan
- Electrical Details
- Lighting Layout Plan
- NAVAID Layout Plan
- NAVAIDS Details
- Existing Signage Plan
- Proposed Signage Plan
- Sign Legend
- Sign Details
- Electrical Vault Layout
- Electrical Vault Details

Architectural:

N/A

1.10.1. Prepare Preliminary Specifications

1.10.2. The Consultant will assemble the technical specifications necessary for the intended work. Standard FAA specifications will be utilized where possible. Additional specifications will be prepared to address work items or materials that are not covered by the FAA specifications.

1.10.3. Prepare Preliminary Technical Specifications

This work includes the preparation of standard and supplemental specifications, necessary to establish the construction requirements of the project. Standard specifications will be assembled and reviewed for relevancy to the project. In addition, supplement specifications will be included, where deemed necessary.

1.10.4. Prepare Preliminary Contract Documents

The Consultant will prepare the preliminary contract documents including invitation for bids, instruction to bidders, proposal, equal employment opportunity clauses, construction contract agreement, performance bond, payment bond, Federal Requirements, Preliminary Bid Schedule, Wage Rates, and general provisions. Preparation will include establishing the location for the bid opening, dates for advertisement, and description of the work schedule. Preliminary contract documents will be prepared as early as possible during the design phase and submitted to the Owner for review by the Owner. Also review and incorporate the Sponsor's general provisions and contract clauses, as required.

1.10.5. Prepare Preliminary Special Provisions

The Consultant will prepare Special Provisions to address, or expand on, conditions that require additional clarification.

1.10.6. 30% Review Set (Not Required for this Project)**1.10.7. 90% Review Set**

Following the completion of the preliminary plans, engineers report and specifications, the Engineer will submit a set of 90% drawings, engineers report and specifications to the Sponsor for their review. Engineers report will follow the FAA Central Region Airports Division Engineers Report, dated 2021-08-10, prepared by Brian Tompkins. The project will be reviewed with the FAA to obtain their concurrence with the 90% preliminary design.

1.10.8. Prepare Preliminary Cost Estimate

Calculate estimated preliminary quantities for the various work items. Quantities will be consistent with the specifications and acceptable quantity calculation practices. The consultant will then use recent bid prices and industry standards to prepare a preliminary cost estimate.

1.11. Prepare Final Plans, Specifications, Cost Estimate, and Project Budget

1.11.1. A final set of plans, specifications and contract documents will be prepared which incorporates revisions, modifications and corrections determined during the Sponsor's review of the 90% submittal.

1.11.2. Prepare Final Cost Estimate

Using the final quantities calculated following the completion of the plans and specifications, the Consultant will prepare the construction cost estimate. The estimate will be based on information obtained from previous projects, contractors, material suppliers, and other databases available.

1.12. Prepare Disadvantaged Business Plan (DBE) (Not Required for this Project)

1.13. Prepare Advertisement for Bids and Bid Documents

Consultant shall prepare, reproduce, and distribute up to a total of 10 sets of bidding documents for the project. Consultant will submit a copy to the Sponsor for distribution to the local and selected publications of the pending project. The Sponsor shall pay for the associated cost of advertising. In addition, electronic copies of the bid documents will be made available for download through the Quest Construction Document Network website (QuestCDN). The consultant will also keep a current list of plan holders and distribute this to interested parties upon request. This task includes coordination required to facilitate these requests.

1.14. Respond to Bidders Questions

During the bidding process, the Consultant will be available to clarify bidding issues with contractors and suppliers, and for consultation with the various entities associated with the project. This item also includes contacting bidders to generate interest in the project.

1.15. Prepare and Distribute Addendums

Consultant shall issue addenda as appropriate to interpret, clarify, or change the bidding documents as required by the Sponsor or the FAA. Addenda will be made available to the plan holders either through mail, electronic mail, hand delivery or via facsimile transmission. Any addenda that are generated as a sole result of the Sponsor's error or omission will be considered as extra services and the Consultant shall be reimbursed for this effort as an amendment to this contract.

1.16. Pre-Bid Meeting and Bid Opening

~~The Consultant will arrange for and conduct a Pre-Bid Meeting. The Project Manager will attend and conduct the Pre-Bid Meeting with potential contractors and the Sponsor to review the project and answer questions. The meeting will be conducted at the airport and will include a site inspection. Meeting minutes will be prepared and distributed. For this project, a pre-bid meeting is not planned.~~

The Consultant will attend the bid opening.

1.17. Bid Review and Bid Tabulation

Consultant shall advise Board as to the acceptability of any subcontractors, suppliers, and other persons and organizations proposed by the bidders and as to the acceptability of substitute materials and equipment proposed by bidders. The Consultant shall prepare a spreadsheet that includes all bid items for the purpose of evaluating the lowest bidder. The Consultant shall input the as-bid unit prices into the spreadsheet and verify mathematical computations of the bids. The Consultant will then provide recommendations to the Sponsor as to the name of the Apparent Low Bidder.

1.18. Prepare Recommendation for Award

The Consultant will prepare a recommendation of award for the Sponsor to accept or reject the bids as submitted. If rejection is recommended, the Consultant will supply an explanation for their recommendation and possible alternative actions the Sponsor can pursue to complete the project. Once the Contract Award is made, the Consultant will distribute the bid tabulations on request of the Sponsor.

1.19. Prepare Grant Application

The Application may be prepared after the project design has been completed and the bids accepted or the FAA may require the Application to be completed early during the design phase. Preparation of the Application will include the following:

- SF-424
- Prepare FAA Form 5100-100 including Program Narrative, discussing the Purpose and Need of the Work and the Method of Accomplishment
- Sponsor Certification (total of six)

The Consultant will submit the Application to the Sponsor for approval and signatures. After obtaining the necessary signatures, the Sponsor will forward the signed Application to the FAA for further processing.

1.20. Environmental Review, CATEX (**Not required for this project**)

From the FAA's Go Letters (for both proposed project Grants 026 and 027) dated October 4, 2023, ***"The FAA determined that there are no individual or cumulative extraordinary circumstances associated with this proposed action. The project is environmentally Categorically Excluded (CATEX) under paragraph(s) 5-6.3b and 5-6.3g of FAA Order 1050.1F as it relates to the National Environmental Policy Act (NEPA). No further environmental documentation for this project is needed."***

1.21. Submittal Schedule

Submittals will include:

- Grant Application
- Meeting Agendas and Minutes
- 90% Plans, Specifications and Cost Estimate
- Final Plans, Specifications and Cost Estimate
- ~~DBE Plan~~ (Not Required)
- Bid Tabulation and Recommendation of Award

2. CONSTRUCTION ADMINISTRATION – TASKS 2 AND 4**2.1. Pre-Construction Meeting**

Consultant will arrange for and conduct the pre-construction meeting. This meeting will include work in both Task 3 and Task 4. The Project Manager and the Resident Engineer will establish this meeting to review Local, Federal Aviation Administration (FAA) and project specific requirements prior to commencing construction. The meeting will be conducted at the Airport and will include the Sponsor/Owner, IDOT (if available), Subconsultants, FAA ADO (if available), Contractor, Subcontractors, and utility companies. This task will include:

- Scheduling the meeting, sending invitations, providing meeting materials and pre-meeting exhibit and material preparation.
- Obtain and review the project construction schedules from the contractor or contractors prior to presentation at the preconstruction meeting. The Owner should be provided with copies of all construction schedules.
- Prior to preconstruction meeting, furnish the name of the Project Engineer with qualifications for approval by the Owner. Project Engineer means Engineer as defined in Section 10 (Section 10-18) of the General Provisions of the construction documents.
- Preside at the preconstruction meeting, prepare a detailed record of the meeting. Meeting minutes will be submitted to the Owner and all participants.
- Provide Contractor with a list of required submittals to be provided by Contractor and discussed at the meeting.
- Provide the Contractor with additional copies of Construction Documents and digital data (Project Drawings) as requested.

2.2. Initial Construction Layout

(This task will be completed by the Contractor and is not included in this scope of work)

2.3. Prepare Construction Management Plan (CMP) (Not Required for this Project)

Since the paving is not expected to exceed \$500,000, preparation and submission of a CMP is not required.

2.4. Prepare Contract Manuals

The Consultant is required to check that the construction contracts are in order, verify Contractor has met DBE goals (or made valid good faith effort), Contractor has provided proof of insurance, the bonds have been completed, and the Owner, Contractor and applicable Agencies has been provided with adequate copies of the executed Contract Manual to include the Agreement and all addenda.

The Contract Documents will be updated to include all addenda items issued during bidding as necessary and adequate copies provided to the Contractor. Clerical will prepare the quantity sheets, field book, testing sheets, construction report format, etc. for use by the RPR.

2.5. Construction Management Services

The Consultant will provide Construction Administration Services the scope of which is based on the following:

- The Consultant and Client agree that construction engineering services furnished shall be to the extent necessary to determine compliance with plans and specifications, including necessary general supervision of Resident Project Representative Services authorized by the Client.
- The Consultant and Client agree that the Construction Engineering Services provided by the Consultant may be required to continue and exceed beyond the construction time element stated in the Client's agreement with the construction Contractor. When the extent of these construction services beyond the control of the Consultant occurs, the Client agrees that Consultant will be reimbursed for additional Construction Engineering Services in excess of the specified construction time period at a mutually acceptable fee negotiated at the time all the pertinent circumstances are known.
- Nothing herein shall be construed as imposing upon the Consultant's responsibility for the construction means, methods, techniques, sequences, safety programs, and procedures used by contractors.
- The Consultant agrees that Resident Project Representative services furnished under this Contract shall be to observe the work and to determine compliance with the plans and specifications, including representing the Client in coordination of construction activities among contractors and between contractors and utilities, and to accommodate the reasonable requirements of the Client on and around areas of construction.
- When the Consultant is on the site, documentation will be maintained regarding construction progress and delays, quantities and percentages of work, tests performed, observations made and work accepted, problems encountered and instructions given to contractors, field changes and adjustments approved, and other records required or otherwise necessary to maintain a record of the work.

The Consultant agrees to provide Construction Administration Services that include the following:

- 2.5.1. Check and monitor construction activities and certify that all project work completed under observation of the Resident Project Representative is in substantial compliance with the plans, specifications and contract documents including any modifications by Change Order or otherwise, that all required tests were performed, and that such work is recommended for acceptance.
- 2.5.2. Provide interpretation of plans and specifications as requested.
- 2.5.3. Supervise and coordinate Subconsultant contracts for field observation and testing.
- 2.5.4. Review shop drawings and certificates submitted by contractors for compliance with design concepts, as required by the applicable sections of the technical specifications. In addition, submittals will be checked for Buy American compliance.

- 2.5.5. Review all periodic and final pay requests and explanation of variation between Contract and final quantities prepared by Resident Project Representative. Coordinate Contractor approval and signature and submit to Client for approval.
- 2.5.6. Review weekly Construction Progress and Inspection Reports (FAA Form 5370-1) as prepared by Resident Project Representative and submit to Owner and applicable Agencies. Reports will include a several photos of construction activities for the week. These reports shall begin the week the Contractor is on-site through the week the final inspection occurs. Reports will be submitted weekly to the FAA via PDF.
- 2.5.7. Prepare, review and process Field Orders, Change Orders to include a cost estimate, cost/price analysis, record of negotiations, review, and evaluation of "Contractor's Request for Extension of Contract Time" and make recommendations regarding approval to the Client. Notify the Contractor that no work can start until approved by the Client.
- 2.5.8. Coordinate on-site inspections of construction as requested. Make recommendations for acceptance or modification of work
- 2.5.9. Monitor that all testing required by the specifications is performed. Review and approve all materials reports prepared by the Resident Project Representative and/or Subconsultants.
- 2.5.10. Maintain record drawings from redline or working drawings prepared by Resident Project Representative as accumulated during the course of construction to show "Record Drawing" conditions.
- 2.5.11. Retain and review payroll reports of each contractor and subcontractor and monitor Contractor's compliance with paying employees as per established Federal Davis Bacon requirements.
- 2.5.12. Monitor Contractor's compliance with Disadvantaged Business Enterprise (DBE) program (i.e. determine that the firms on the job are as stated in the plan. Determine that the volume of work and equipment used complies with the plan.) Report deviations to the Sponsor.

2.6. Resident Project Representative (RPR)

The Client as part of this agreement authorizes Resident Engineering Services and the Consultant agrees to provide a Resident Project Representative, materials acceptance testing, and staking services in the execution of the Construction Engineering Services for the project work. The Client and Consultant agree that the Consultant may employ the Resident Project Representative on other work during periods of temporary job shutdown when such services are not required by this project. Normally, the Resident Project Representative will give intermittent part-time service on this project when construction is in progress to include temporary interruptions due to weather or mechanical failure.

For this Project, **Part-Time** Resident Project Representative services will be provided. It is anticipated the Project will be completed within the following limits:

- **Task 2 – Lighting Project: 40 (Forty) Working Days.** This will include **3 (Three)** field visits by the Project Manager and a maximum of **One Hundred Sixty (160) construction observation hours by the RPR.**
- **Task 4 – PAPI's and REIL's: 10 (Ten) Working Days.** This will include **2 (Two)** field visits by the Project Manager, including the sight visit for the FAA Flight Check. This is based on a maximum of **Forty (40) construction observation hours by the RPR.**

The anticipated contract time will be confirmed at the 90% plans. If the anticipated contract times noted in the Work Order need modification from the amount in the construction contract, then an Amendment will be done at a later date. If additional construction observation time beyond the maximum estimated number of hours is needed during actual construction of the project, then these additional hours above and beyond will be considered as additional services and subject to additional compensation.

Resident Project Representative Services shall be completed in accordance with the attached Exhibit I-1, and shall include, but are not limited to, the following:

- 2.6.1. Coordinate with the Testing Subconsultant to perform acceptance tests required to be provided by the Client in the construction Contract Documents. Subconsultant services will be provided by Construction Materials Testing.
- 2.6.2. Coordinate with Contractor regarding schedule, work progress, quality of work, and notify contractor of equipment and methods which do not comply with the Contract requirements. The Resident Project Representative shall notify the Client in the event that the Contractor elects to continue the use of questioned equipment and methods. Conduct wage rate interviews and provide to Project Engineer.
- 2.6.3. Maintain daily records of the Contractor's progress and activities during construction, to include progress of all work. These records document work in progress, quality and quantity of materials delivered, test locations and results, instructions provided the Contractor, weather, equipment use, labor requirements, safety problems, and changes required.
- 2.6.4. Evaluate and discuss potential Field Orders and Change Orders with the Contractor, as necessary.
- 2.6.5. Evaluate material substitutions as requested by the Contractor.
- 2.6.6. Prepare, process, and distribute to Project Engineer weekly Construction Progress and Inspection Reports (FAA Form 5370-1). Reports will include a several photos of construction activities for the week. These reports shall begin the week the Contractor is on-site through the week the final inspection occurs. Reports will be submitted weekly to the FAA via PDF.
- 2.6.7. Measure and compute as-built quantities of all materials incorporated in the work and items of work completed and maintain an item record account.
- 2.6.8. Prepare periodic Pay Requests for review by the Project Engineer and Contractor.

- 2.6.9. Monitor the contractor's compliance with airport operations to include coordination with airport manager, hangar owners and airport users, Construction Safety Phasing Plan (CSPP) and with the Contractors Safety Plan Compliance Document (SPCD).
- 2.6.10. Coordinate the necessary construction staking/layout schedule as needed by the Contractor.
- 2.6.11. Perform other services as reasonably required by the Client and as outlined in the Contract Documents.

2.7. Final Inspection and Documentation

2.7.1. Final Inspection

The Consultant will schedule and conduct a final inspection with the Sponsor, Contractor, FAA representatives to determine whether the project has reached substantial completion and the work is in accordance with the plans and specifications. The Consultant will document items found to be deficient.

2.7.2. Final Punch List

The Consultant will prepare a punch list correspondence including the deficient items and will forward this correspondence to the Contractor requiring correction of the items and request a schedule for completion. The Consultant will send a copy to the Sponsor and include a copy in the Grant Closeout Report.

2.7.3. Final Construction Certifications

- 2.7.4. Once all punch list items have been completed to the satisfaction of the Sponsor and FAA, the Consultant will prepare a Certification of Construction Acceptance for the project. This certification will also be included in the Grant Closeout Report. Assemble documentation for the project closeout report once the project is complete. This will include gathering all construction documentation, supplemental agreements (if applicable), weekly reports, pay requests, testing result summaries, final certification documentation, and change orders in preparation for closeout.

2.8. As-Built Plans

The project team will collaboratively assemble a set of as-built plans for the project. The as-built plans will include field constructed conditions included as part of this Project including any field surveying required to compute final quantities and the drawings will become record information. The Consultant shall provide Owner and FAA reproducible "Record Drawings" in digital format.

2.9. Update Airport Layout Plan **(Not Required for this Project)**

2.10. Project Closeout

Prepare the closeout documentation in accordance with the AIP Sponsor Guide Section 1600. The CONSULTANT may prepare the closeout document within 90 days of final payment to the contractor. Closeout documentation shall include, but may not be limited to, the following:

- a. Sponsor Cover Letter
- b. Closeout Narrative
 - o Work Accomplished
 - o Project Cost and Funding Sources
 - o Project Team
 - o Project Milestones
 - o Construction Photos
 - o Final Inspection and Punch List
 - o Contract time and Liquidated Damages
 - o QA Testing Summary
 - o Project Costs
 - o DBE Summary
- c. Final SF-271 Form, Outlay Report and Request for Reimbursement for Construction Projects
- d. Final SF-425 Form, Federal Financial Report
- e. Final Invoice Summary
- f. Record Drawings

This work includes preparation of the documentation, coordination with the Airport and FAA for review, and preparation of final documents for Airport approval. The CLIENT will furnish copies of all administrative costs, as well as paperwork related to previous grant reimbursement (drawdown) requests.

2.11. Submittal Schedule

Submittals will include:

- Preconstruction Meeting Agenda and Minutes
- Contract Manuals
- Weekly Construction Reports
- Wage Rate Reviews
- DBE Utilization Review
- Change Orders (as needed)
- As-Built Plans
- Grant Closeout

I.B. ADDITIONAL SERVICES

Consulting services performed other than those authorized under Section I.A. shall not be considered part of the Basic Services and may be authorized by the Sponsor as Additional Services. Additional Services consist of those services, which are not generally considered to be Basic Services; or exceed the requirements of the Basic Services; or are not definable prior to the commencement of the project; or vary depending on the technique, procedures, or schedule of the project contractor. Additional services may consist of the following:

1. Additions to the project outside of this scope.
2. Any construction surveying required for the Project.
3. Additional geotechnical investigation required for the Project.
4. Hosting a pre-bid meeting.
5. Update Airfield Signage Plans.
6. Additional Field Investigation required beyond those specified.
7. Completion of additional special studies not identified in Section I.A.
8. Periodic completion of grant reimbursement requests (i.e. Credit Applications).
9. Attendance of additional meetings beyond those identified in the above scope.
10. All other services not specifically identified in Section I.A.

I.C. CONSIDERATION

The services described above in Section I.A. BASIC SERVICES shall be provided as follows:

TASK 1 – RUNWAY/TAXIWAY LIGHTING – DESIGN & BIDDING SERVICES	\$ 42,600.00 (Lump Sum)
TASK 2 – RUNWAY/TAXIWAY LIGHTING – CONSTRUCTION ENGINEERING	\$ 44,600.00 (Hourly, NTE)
TASK 3 – PAPI/REIL REPLACEMENT – DESIGN SERVICES	\$ 20,600.00 (Lump Sum)
TASK 4 – PAPI/REIL REPLACEMENT – CONSTRUCTION ENGINEERING	\$ 22,000.00 (Hourly, NTE)
TOTAL AUTHORIZED FEE	\$ 129,800.00

Funding Layout:

Estimated Federal Share (90%)

Federal AIP Grant	\$ 78,480.00
Federal BIL Grant	\$ 38,340.00
Total Federal Share	\$ 116,820.00
Estimated Local Share (10%)	\$ 12,980.00

Progress payments shall be made in accordance with the fee schedule attached and Section III of the Master Agreement.

I.D. SCHEDULE

The consulting services authorized under Section I.A. will be performed under the following schedule or as authorized by the CLIENT as the BASIC SERVICES proceed.

TASK	SERVICE DESCRIPTION	DATE
1	RUNWAY/TAXIWAY LIGHTING – DESIGN AND BIDDING	December 2023 – March 2024
	90% Submittal	February 26, 2024
	Bid Opening	March 25, 2024
	Grant Application	April 1, 2024
2	RUNWAY/TAXIWAY LIGHTING – CONSTRUCTION	July 2024 – November 2024
3	PAPI/REIL REPLACEMENT – DESIGN	Same as Task 1
4	PAPI/REIL REPLACEMENT – CONSTRUCTION	Same as Task 2

I.E. AUTHORIZATION**City of Muscatine, Iowa**

By: _____

Brad Bark
Mayor

Date

Bolton & Menk, Inc.

By: _____

Ronald A. Roetzel, P.E.
Aviation Services Manager

12/11/2023

Date

Attachments:

Exhibit I – Project Fee Breakdown



WORK ORDER NO. 7

PROJECT FEE ESTIMATE

CLIENT: Muscatine Municipal Airport (City of Muscatine)							DATE: 12/5/2023		
PROJECT: Runway 12/30 and Taxiway 'B' Airfield Lighting (Tasks 1 and 2)							PREPARED BY: RR/CB		
Task	Task Description	Estimated Person Hours Required							Totals
		Sr. Eng.	Sr. Eng.	Design Eng.	Eng. Tech.	Surveyor	Planner	Admin.	
1	Design & Bid Administration - Lighting								
1.1	Project Scoping	2	6	0	0	0	2	0	10
1.2	Project Meetings and Coordination	0	12	0	0	0	0	0	12
1.3	Topographical Survey	0	0	0	0	0	0	0	0
1.4	Aeronautical Survey	0	0	0	0	0	0	0	0
1.5	Geotechnical Investigation	0	0	0	0	0	0	0	0
1.6	Project Layout Sheet	0	4	8	4	0	8	0	24
1.7	FAA Design Report and Form 5100	0	0	0	0	0	0	0	0
1.8	Construction Safety and Phasing Plan Update (CSPP)	0	4	8	0	0	2	0	14
1.9	Modification of Airport Design Standards	0	4	4	0	0	0	0	8
1.10	Prepare 90% Plans, Specs., and Cost Est.	0	16	40	0	0	0	8	64
1.11	Prepare Final Plans, Specs., and Cost Est.	2	12	20	0	0	0	8	42
1.12	Prepare Disadvantaged Business Plan (DBE)	0	0	0	0	0	0	0	0
1.13	Prepare Advertisement for Bids and Bid Docs	0	4	6	0	0	0	6	16
1.14	Respond to Bidders Questions	0	2	4	0	0	0	0	6
1.15	Prepare and Distribute Addendums	0	4	4	0	0	0	4	12
1.16	Bid Opening	0	6	0	0	0	0	0	6
1.17	Bid Review and Bid Tabulation	0	4	4	0	0	0	2	10
1.18	Prepare Recommendation for Award	0	2	0	0	0	0	2	4
1.19	Prepare Grant Application	0	2	4	0	0	0	10	16
1.20	Environmental Review, CATEX	0	0	0	0	0	0	0	0
Total Person Hours		4	82	102	4	0	12	40	244
Total Direct Labor Cost		\$282.00	\$4,592.00	\$3,978.00	\$120.00	\$0.00	\$480.00	\$1,120.00	\$10,572.00
Overhead		\$636.47	\$10,364.14	\$8,978.35	\$270.84	\$0.00	\$1,083.36	\$2,527.84	\$23,861.00
Subtotal Labor Cost									\$34,433.00
Fixed Fee x Subtotal Labor Cost									\$5,164.95
Total Task 1 (Fixed Lump Sum)									\$39,597.95
Direct Expenses									
		Electrical Engineer							\$3,000.00
Total Expenses Task 1									\$3,000.00
Subtotal Task 1									\$42,597.95
		ROUNDED TASK 1:							\$42,600.00
Task	Task Description	Estimated Person Hours Required							Totals
		Sr. Eng.	Sr. Eng.	Design Eng.	Eng. Tech.	Surveyor	Planner	Admin.	
2	Construction Administration - Lighting								
2.1	Pre-Construction Meeting	0	4	4	0	0	0	0	8
2.2	Initial Construction Layout	0	0	0	0	0	0	0	0
2.3	Prepare Construction Management Plan (QAMP)	0	0	0	0	0	0	0	0
2.4	Prepare Contract Manuals	0	2	4	0	0	0	2	8
2.5	Construction Management Services	2	12	4	0	0	0	2	20
2.6	Resident Project Representative Services								
Number of Days		0	3	40	0	0	0	0	
Hours Per Day		4	5	4	4	8	4	4	
Total Hours		0	15	160	0	0	0	0	175
2.7	Final Inspection and Documentation	0	4	4	0	0	0	2	10
2.8	As-Built Plans	0	2	7	0	8	0	0	17
2.9	Update Airport Layout Plan	0	0	0	0	0	0	0	0
2.10	Project Closeout	0	8	16	0	0	0	12	36
Total Person Hours		2	47	199	0	8	0	18	274
Total Direct Labor Cost		\$141.00	\$2,632.00	\$7,761.00	\$0.00	\$336.00	\$0.00	\$504.00	\$11,374.00
Overhead		\$318.24	\$5,940.42	\$17,516.58	\$0.00	\$758.35	\$0.00	\$1,137.53	\$25,671.12
Subtotal Labor Cost									\$37,045.12
Fixed Fee x Subtotal Labor Cost									\$5,556.77
Total Task 2 (Cost Plus a Fixed Fee, NTE)									\$42,601.89
Direct Expenses									
		Electrical Engineer							\$2,000.00
Total Expenses Task 2									\$2,000.00
Subtotal Task 2									\$44,601.89
		ROUNDED TASK 2:							\$44,600.00



City of Muscatine

ITEM NUMBER 2023-0601

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

Kevin Coon, City Engineer
Brian Stineman, Public Works Director

SUBJECT

Request to Enter into a Contract with McClure Engineering in the amount of \$39,700 for Design of a Sidewalk on Devitt Avenue

EXECUTIVE SUMMARY

Request to Enter into a Contract with McClure Engineering for Design of Sidewalk on Devitt Avenue, in the Amount of \$39,700

STAFF RECOMMENDATION

Approve the request

BACKGROUND/DISCUSSION

Adding sidewalk on at least one side of Devitt Avenue has been a priority of the city council for multiple years. This project will pay to design sidewalk on the east side of Devitt from Fulliam to just north of Newell Avenue. Construction of the sidewalk will follow in a later budget.

CITY FINANCIAL IMPACT

Funding for this design is available in the Sidewalk Budget.

ATTACHMENTS

1. PSA_2023-12-21_DevittAveSidewalk

STANDARD AGREEMENT FOR CONSULTING SERVICES



McCLURE ENGINEERING COMPANY

Project Name: Devitt Avenue Sidewalk

Project Number: 2023001927

Project Manager: Tim Wallace, PE

This Agreement, is made on the 21st day of December, 2023, by and between McClure Engineering Company, of Clive, Iowa, (herein referred to as "CONSULTANT") and the City of Muscatine (hereinafter referred to as "OWNER"). The CONSULTANT will provide services per the terms and conditions outlined in this Agreement and in accordance with the scope and schedule presented in Exhibit 'C'. The services will be compensated for in accordance with the fees or hourly rates as presented in Exhibit 'B', for the Project described as:

The construction of a new sidewalk along Devitt Avenue from approximately 200' north of Newell Avenue, north approximately 2,700 feet to West Fulliam Avenue.

1. The **OWNER** shall provide information per the **OWNER's** responsibilities presented in Exhibit 'E' in a timely manner so as not to delay the services provided by the **CONSULTANT**.
2. Payment to the **CONSULTANT** shall be made within 30 days of invoice for work completed to date. The invoice will include the percentage of work complete, an estimate to complete and, a brief project status summary.
3. Past due amounts owed shall accrue interest at 1.5% per month from the 30th day. If the **OWNER** fails to make monthly payments due the **CONSULTANT**, the **CONSULTANT** may, after giving (7) days written notice to the **OWNER**, suspend services under this agreement.
4. THIS AGREEMENT IS SUBJECT TO ALL THE TERMS AND CONDITIONS ATTACHED TO THIS AGREEMENT.
5. This Agreement represents the entire and integrated agreement between the **OWNER** and the **CONSULTANT** and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the **OWNER** and the **CONSULTANT**.
6. Neither party to this AGREEMENT will be liable to the other party for unavoidable delays in performing the Scope of Services, or for the direct or

indirect cost resulting from such delays, that may result from acts of God, acts of governmental authorities, extraordinary weather conditions or other natural catastrophes, or any other cause beyond the reasonable control or contemplation of either party. Each party will take reasonable steps to mitigate the impact of any force majeure. The **CONSULTANT** will adjust the schedule and compensation under this agreement to the extent that **CONSULTANT's** schedule and compensation are equitably adjusted by the **OWNER**.

Unavoidable Delays means delays in performance resulting from acts or occurrences outside the reasonable control of the party claiming the delay in performance, including but not limited to storms, floods, excessive rain, hail, wind, hurricanes, tornadoes, fires, explosions or other casualty losses, unusual weather conditions, global medical pandemics, including but not limited to that certain global medical pandemic which has come to be known as "Coronavirus" or "Covid-19", national medical pandemics in the United States of America, strikes, boycotts, lockouts or other labor disputes, delays in transportation or delivery of material or equipment, litigation commenced by third parties, or the acts, restrictions, or prohibitions of any federal, State or local governmental unit.

7. The amount of the **CONSULTANT's** compensation is \$39,700. The contract type is Lump Sum.

Attached Exhibits		Included	Not Included
Exhibit 'A'	Standard Terms and Conditions	☒	☐
Exhibit 'B'	Hourly Rate Schedule	☒	☐
Exhibit 'C'	Detailed Scope of Work	☒	☐
Exhibit 'D'	Subconsultant(s) Contract	☐	☒
Exhibit 'E'	Owner's Responsibilities to Consultant	☒	☐
Exhibit 'F'	Duties and Responsibilities of RPR	☐	☒
Exhibit 'G'	Drawing Depicting the Project	☐	☒
Exhibit 'H'	Construction Item List Cost Estimate	☐	☒
Exhibit 'I'	Regulatory Requirements	☐	☒

OWNER: City of Muscatine, Iowa

CONSULTANT: McClure Engineering Company

By: _____

Signed:  _____

Title: _____

Title: _____ Project Manager/Authorized Signatory

McCLURE ENGINEERING COMPANY
CONSULTANT STANDARD TERMS AND CONDITIONS
 (Effective 1/1/2023 through 12/31/2023)



- 1.0 ACCESS TO SITE:** The **Consultant** shall at all times have access to the Project site.
- 2.0 INFORMATION PROVIDED BY OTHERS:** The **Consultant** shall be entitled to rely upon the accuracy and completeness of data provided by the **Owner** and shall not assume liability for such data. The **Consultant** does not practice law, insurance or financing, therefore, the **Owner** shall furnish all legal, accounting and insurance counseling services as may be necessary to protect themselves at any time during the Project. **Owner** shall hold **Consultant** harmless from damages that may arise as a result of inaccuracies of information or data supplied by **Owner** or others to **Consultant**.
- 3.0 OWNERSHIP AND REUSE OF DOCUMENTS:** All documents are instruments of service, and **Consultant** shall retain an ownership and property interest therein (including the copyright and the right of reuse at the discretion of the **Consultant**) whether or not the Project is completed.
- 3.1 **Owner** may make and retain copies of documents for information and reference in connection with the use of the documents on the Project. **Consultant** grants **Owner** a limited license to use the documents on the Project, extensions of the Project, and for related uses of the **Owner**, subject to receipt by **Consultant** of full payment due and owing for all services relating to preparation of the documents, and subject to the following limitations: (1) **Owner** acknowledges that such documents are not intended or represented to be suitable for use on the Project unless completed by **Consultant**, or for use or reuse by **Owner** or others on extensions of the Project, on any other project, or for any other use or purpose, without written verification or adaptation by **Consultant**; (2) any such use or reuse, or any modification of the documents, without written verification, completion, or adaptation by **Consultant**, as appropriate for the specific purpose intended, will be at **Owner's** sole risk and without liability or legal exposure to **Consultant** or to its officers, directors, members, partners, agents, employees, and **Consultants**; (3) **Owner** shall indemnify and hold harmless **Consultant** and its officers, directors, members, partners, agents, employees, and **Consultants** from all claims, damages, losses, and expenses, including attorneys' fees, arising out of or resulting from any use, reuse, or modification of the documents without written verification, completion, or adaptation by **Consultant**; and (4) such limited license to **Owner** shall not create any rights in third parties.
- 3.2 If **Consultant** at **Owner's** request verifies the suitability of the documents, completes them, or adapts them for extensions of the Project or for any other purpose, then **Owner** shall compensate **Consultant** at an amount agreed upon by **Owner** and **Consultant**.
- 4.0 UNDERGROUND UTILITIES:** Due to the nature and uncertainty of the accuracy of data available for underground utilities, including drainage tile, and/or any information that may be supplied by the **Owner**, third parties, and/or research performed by the **Consultant** or its subcontractors, the **Owner** agrees to indemnify and hold harmless the **Consultant** for all claims, losses, costs and damages arising out of the location of underground utilities provided by the **Consultant** under this Agreement.
- 4.1 The **Owner** may choose to contract separately to have extensive investigations and research conducted if the **Owner** feels it necessary to have more accurate location of underground utilities confirmed.
- 5.0 SUBSURFACE CONDITIONS:** The **Consultant** may advise the **Owner** to conduct soil and/or subsurface testing and analysis to provide information to the **Owner**, **Consultant**, and contractor(s) as to the subsurface conditions that may generally be encountered during subsurface construction.
- 5.1 The **Consultant** cannot warrant or guarantee that the information provided is reflective of all subsurface conditions that may be encountered, or to the extent that subsurface conditions such as soil properties, groundwater, rock, etc., may vary from location to location throughout subsurface construction.
- 5.2 Any unexpected change or unforeseen subsurface conditions (including those that may be caused by weather conditions) will be addressed when encountered and may result in a change in construction price and/or schedule, and the **Consultant** shall be held harmless from issues arising out of these unseen subsurface conditions.
- 6.0 HAZARDOUS MATERIALS – INDEMNIFICATION:** The **Consultant** is not in the business of making environmental site assessments for purposes of determining the presence of any toxic, hazardous or other environmental damaging substances. The purpose of this provision is to be certain that the **Owner** is aware of the potential liability if toxic, hazardous or environmental damaging substances are found on or under the property. **Consultant** makes no representations regarding an environmental site assessment, relies upon **Owner** to have fully investigated the need and/or scope of such assessment and assumes no responsibility for the determination to make an environmental site assessment on the subject property.
- 7.0 OPINIONS OF PROBABLE COST:** **Consultant's** opinions (if any) of probable construction costs are to be made on the basis of **Consultant's** experience, qualifications, and general familiarity with the construction industry. However, because **Consultant** has no control over the cost of labor, materials, equipment, or services furnished by others, or over contractors' methods of determining prices, or over competitive bidding or market conditions, **Consultant** cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from opinions of probable construction cost prepared by **Consultant**. If **Owner** requires greater assurance as to probable construction cost, then **Owner** agrees to obtain an independent, third-party cost estimate.
- 8.0 PROJECT FUNDING AND FINANCING:** It shall be the responsibility of the **Owner** to plan, organize, and secure funding to pay all costs associated with the project. The funding may include local financing and/or funding obtained through federal or state funding programs such as low interest loans, grants, etc. If the **Consultant** is retained to help apply and/or secure funding from internal or external funding agencies, the **Consultant** shall not be responsible for the acquisition of funding and makes no guarantee funding applications prepared by the **Consultant** will successfully secure funds.
- 8.1 If the **Owner** secures outside funding from any such programs, while the **Consultant** may be retained to help monitor and submit pay requests for loan or grant draws from the respective agencies, the **Consultant** shall not be responsible for the **Owner's** obligation to comply with any criteria required to use the funds, including responsibility for any funding match required by the **Owner**.
- 9.0 ADDITIONAL SERVICES:** It is not unusual for the **Owner** to request the **Consultant** to provide additional services or that additional work may be required to deal with a contractor during construction that was not foreseen at the time the original scope of work was agreed to when the **Consultant** contract was signed. The **Owner** recognizes the **Consultant** shall be entitled to additional compensation to coordinate such changes and schedules shall be adjusted accordingly. The **Consultant** may prepare drawings, specifications and other documents required to address the changes in the scope of work as necessary to satisfactorily complete the project.
- 10.0 BETTERMENT:** If the **Consultant** failed to include a component(s), or if during construction it is discovered a component(s) is required that was not in the **Consultant's** original plans or specifications, and that the component(s) is necessary to complete a satisfactory project, the **Consultant** shall not be responsible for paying the cost required to add such component(s) to the extent that such component(s) would have been required and included in the original construction documents.
- 10.1 In no event shall the **Consultant** be responsible for any cost or expense that provides betterment or that upgrades or enhances the value of the **Owner's** project if the component should have originally been included in the construction drawings and/or specifications.

11.0 SHOP DRAWING REVIEW: If, as part of this Agreement **Consultant** reviews contractor submittals, such as shop drawings, product data, samples and other data, as required by **Consultant**, these reviews and approvals shall be only for the limited purpose of checking for conformance with the design concept and the information expressed in the contract documents. This review shall not include review of the accuracy or completeness of details, such as quantities, dimensions, weights or gauges, fabrication processes, construction means or methods, coordination of the work with other trades or construction safety precautions, all of which are the sole responsibility of the contractor. **Consultant** shall not be responsible for any deviations from the contract documents not brought to the attention of **Consultant** in writing by the contractor. **Consultant** shall not be required to review partial submissions or those for which submissions of correlated items have not been received.

12.0 CONSTRUCTION OBSERVATION: If, as part of this Agreement, **Consultant** is providing construction observation services, **Consultant** shall visit the project at appropriate intervals during construction to become generally familiar with the progress and quality of the contractor's or subconsultant's work and to determine if the work is preceding in general accordance with the Contract Documents. The **Consultant** is not a contractor and shall not at any time supervise, direct, control, or have authority over any of the contractor's and/or subconsultant's work.

- 12.1 **Consultant** shall not have authority over or be responsible for the means, methods, techniques, sequences, schedule, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for the security or safety at the site, nor for any failure of a contractor to comply with laws and regulations applicable to that contractor's furnishing and performing of its work.
- 12.2 **Consultant** shall not be responsible for the acts or omissions of any contractor
- 12.3 **Consultant** neither guarantees the performance of any contractor nor assumes responsibility for any contractor's failure to furnish and perform the work in accordance with the construction contract documents.
- 12.4 **Consultant** shall not be responsible for any decision made regarding the construction contract documents, or any application, interpretation, clarification, or modification of the construction contract documents, other than those made by the **Consultant** or its **Consultants**.
- 12.5 Unless otherwise specified in this Agreement, the **Owner** has not retained the **Consultant** to make detailed inspections or to provide exhaustive or continuous project review and observation services.

13.0 DESIGN WITHOUT CONSTRUCTION PHASE SERVICES: If **Consultant** is not retained for construction observation and/or on-site resident observation services, **Consultant** shall have no design, shop drawing review, or other obligations during construction, and **Owner** assumes all responsibility for the application and interpretation of construction contract documents, review and response to contractor claims, construction contract administration, processing of change orders and submittals, revisions to the construction contract documents during construction, construction observation and review, review of contractor's payment applications, and all other necessary construction phase administrative, engineering, surveying and professional services. **Owner** waives all claims against the **Consultant** that may be connected in any way to construction phase administrative, engineering, surveying or professional services.

14.0 MEDIA REPRESENTATIONS: The **Consultant** shall have the right to include photographic or artistic representations of the design of the Project among the **Consultant's** promotional and professional materials. The **Consultant** shall be given reasonable access to the completed Project to make such representations. However, the **Consultant's** materials shall not include the **Owner's** confidential or proprietary information. The **Owner** shall provide professional credit for the **Consultant** in the **Owner's** promotional materials for the Project. Notwithstanding anything to the contrary in the present agreement, the Parties' obligations outlined in this clause shall survive the termination of this Agreement for an indefinite term.

15.0 TERMINATION: This Agreement may be terminated by either party upon not less than seven days written notice should the other party fail substantially to perform in accordance with the terms of the Agreement through no fault of the party initiating the termination. This Agreement may

be terminated by the **Owner** upon not less than seven days' written notice to the **Consultant** in the event the Project is permanently abandoned.

15.1 Failure of the **Owner** to make payments to the **Consultant** in accordance with the Agreement shall be considered substantial non-performance and cause for termination. If the **Owner** fails to make payment when due the **Consultant** for services, the **Consultant** may, upon seven days' written notice to the **Owner**, suspend performance of services under this Agreement. Unless payment in full is received by the **Consultant** within seven days of the date of the notice, the suspension shall take effect without further notice.

15.2 In the event of a suspension of services, the **Consultant** shall have no liability to the **Owner** for delay or damage caused the **Owner** because of such suspension of services. In the event of termination not the fault of the **Consultant**, the **Consultant** shall be compensated for services performed prior to termination and all termination expenses. Termination expenses are in addition to compensation for Basic and Additional Services, and include expenses which are directly attributable to termination.

16.0 DISPUTE RESOLUTION: Claims, disputes or other matters in question between the parties to this Agreement arising out of or relating to this Agreement or breach thereof shall be subject to mediation unless each of the parties mutually agrees otherwise. No mediation arising out of or relating to this Agreement shall include, by consolidation, joinder or in any other manner, an additional person or entity not a party to this Agreement, except by written consent containing a specific reference to this Agreement signed by the **Owner**, **Consultant**, and any other person or entity sought to be joined. In no event shall the demand for mediation be made after the date when the institution of legal or equitable proceedings based upon such claim would be barred by the applicable statute of limitations. The award rendered in the mediation shall be non-binding.

17.0 LIMITATION OF LIABILITY: The **Consultant's** liability shall be limited to \$50,000.00 or the fee for the work performed, whichever is greater, or as specifically agreed to by separate agreement.

18.0 STANDARD OF CARE: In providing services under this Agreement, the **Consultant** shall perform in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances at the same time and in the same or similar locality.

19.0 PAYMENT: Amounts unpaid 30 days after invoice date shall bear interest from the date payment is due at a rate of 1.5% per month compounded and shall include costs for attorney fees and other collection fees related to collecting fees for service.

20.0 LIEN RIGHTS: **Consultant** retains all rights to mechanic's or design professional lien rights through the completion of the obligations of this agreement at the sole judgment of the **Consultant**.

21.0 WAIVERS: The **Owner** and the **Consultant** waive all rights against each other and against the contractors, **Consultants**, agents and employees of the other for damages, but only to the extent covered by property insurance during construction. The **Owner** and **Consultant** each shall require similar waivers from their contractors, **Consultants** and agents.

22.0 ASSIGNMENT: The **Owner** and **Consultant**, respectively, bind themselves, their partners, successors, assigns and legal representatives to the other party to this Agreement and to the partners, successors, assigns and legal representatives of such other party with respect to all covenants of this Agreement. Neither **Owner** nor **Consultant** shall assign this Agreement without the written consent of the other.

23.0 GOVERNING LAW: Unless otherwise provided, the Agreement shall be governed by the laws of the State of Iowa.

24.0 COMPLETE AGREEMENT: This Agreement represents the entire and integrated agreement between the **Owner** and **Consultant** and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both **Owner** and **Consultant**. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the **Owner** or **Consultant**.

McCLURE ENGINEERING COMPANY
HOURLY RATE SCHEDULE
(Effective 1/1/2024 through 12/31/2024)



PERSONNEL	HOURLY RATE
Principal	\$270 - \$295
Project Manager	\$185 - \$230
Senior Professional.....	\$185 - \$285
Professional.....	\$155 - \$185
Junior Professional.....	\$125 - \$155
Senior Technician	\$155 - \$175
Technician.....	\$115 - \$135
Landscape Architect	\$125 - \$160
On-Site Representative	\$115 - \$155
Client/Project Liaison	\$135 - \$185
Administrative	\$65 - \$85
Public Relations	\$115 - \$150
3 Member Survey Crew	\$280
2 Member Survey Crew	\$210
1 Member Survey Crew	\$135

EQUIPMENT	
3D Scanner per Scan	\$30.00
Photogrammetry Drone per Flight.....	\$125.00
Sonar Boat.....	\$125.00
LiDAR Drone per Flight.....	\$250.00

MISCELLANEOUS EXPENSES	
Survey Vehicle Mileage.....	\$0.75/Mile + \$0.15 fuel surcharge
Automobile Mileage (at current IRS rate)	Current IRS Rate
Printing.....	Per Contract
Survey Supplies (Hubs, Lath, Paint, Nails, etc.)	Per Contract
Out-of-Pocket Expenses (Meals, Hotels, etc.).....	Per Contract

*Rates are subject to change based on billing rates for future years

EXHIBIT C

McCLURE ENGINEERING COMPANY

DETAILED SCOPE OF WORK

Devitt Avenue Sidewalk

I) PROJECT DESCRIPTION

- A) The PROJECT includes the construction of a new sidewalk along Devitt Avenue from approximately 200' north of Newell Avenue, north approximately 2,700 feet to West Fulliam Avenue.
- B) The proposed typical width of the sidewalk will be 5' wide and typical thickness will be 5".
- C) The PROJECT includes ADA compliant sidewalk and pedestrian ramps at the intersections and new sidewalk throughout the project limits.
- D) The PROJECT includes reconstructing driveways and side roads as necessary for ADA compliance.
- E) Right-of-way, permanent easements, and/or temporary easements shall be developed along the corridor to facilitate construction and the improvements.
- F) The PROJECT will be let by means of a local letting, and the 2023 edition of Iowa Statewide Urban Design and Specifications (SUDAS) and the City of Muscatine Supplemental Specifications will be applicable to the design.

II) BASIC SERVICES

A) PHASE 100 – PRELIMINARY PLANNING AND REPORTS

- 1) Task 101 – Conceptual Layout
 - (a) The purpose of this phase is to develop typical sections and a plan view exhibit of the proposed sidewalk improvements along Devitt Avenue for the OWNER's review and approval.
 - (b) Project Walkthrough
 - (i) The CONSULTANT will walk the project corridor with the OWNER to review the site and make the final determination of the sidewalk location.
 - (c) Plan Exhibit and Typical Section
 - (i) The CONSULTANT will develop one (1) plan view exhibit and one (1) typical section of the proposed geometric sidewalk improvements along Devitt Avenue. The CONSULTANT will provide a draft exhibit for OWNER review and CONSULTANT will address comments from the OWNER and update the plan exhibit as necessary.
 - (d) Engineer's Opinion of Probable Project Costs
 - (i) Based upon the plan exhibit of the conceptual design, the CONSULTANT will develop one (1) Opinion of Probable Construction Costs. The CONSULTANT will address comments from the OWNER and update the Opinion of Probable Project Costs as necessary.

B) PHASE 200 – EXISTING CONDITIONS

- 1) Not included in this agreement.

C) PHASE 300 – FUNDING

- 1) Not included in this agreement.

D) PHASE 400 – PRELIMINARY DESIGN

1) Task 401 – Preliminary Design and Plans

- (a) The CONSULTANT will perform preliminary design services with the primary focus on geometric plans and profiles, existing and proposed utility locations, and determining right-of-way and easement requirements. The CONSULTANT will incorporate potential elements that may affect the sidewalk improvements, including property impacts.
- (b) Preliminary Geometrics
 - (i) The CONSULTANT will refine the sidewalk geometrics for the PROJECT based on the concept design approved by the OWNER.
- (c) Preliminary Horizontal Alignment and Vertical Profiles
 - (i) Utilizing the preliminary geometric layout, the CONSULTANT will refine the horizontal alignment and develop vertical profiles for the sidewalk, as necessary.
- (d) Modeling and Cross Sections:
 - (i) The CONSULTANT will integrate refined alignments and profiles, OWNER approved typical sections, and existing terrain to prepare a preliminary sidewalk model and cross sections for inclusion in the preliminary plans.
 - (ii) All cross sections will be at 25-foot intervals and entrance centerlines.
- (e) Preliminary Acquisition Requirements Identified
 - (i) The CONSULTANT will identify permanent right-of-way and permanent/temporary easement needs based on the preliminary design development.
- (f) Preliminary Construction Staging and Traffic Control
 - (i) The CONSULTANT will develop a preliminary construction staging plan and preliminary traffic control notes. The plan will include property access during construction for the residential properties along the corridor.
 - (ii) The CONSULTANT will develop detour routes and signing for each stage of construction.
- (g) Preliminary Plans: The CONSULTANT will design and prepare 60% plan drawings for the improvements as outlined in Exhibit 'C' (Scope of Services), Section 1 (Project Description) and Exhibit 'G' of the Agreement. The 60% plans will include the following:
 - (i) A-Sheets (Title Sheet)
 - (ii) B-Sheets (Typical sidewalk sections and special details)
 - (iii) C-Sheets (General notes)
 - (iv) D-Sheets (Sidewalk plan and profile)
 - (v) F-Sheets (Removals)
 - (vi) G-Sheets (Survey control and alignments)
 - (vii) H-Sheets (Right-of-way layout)
 - (viii) J-Sheets (Staging layout and traffic control)
 - (ix) S-Sheets (Sidewalk plan view layout only. Sidewalk tabulation sheets are to be performed during final design)
 - (x) W-Sheets (Preliminary cross sections)

- (h) Order of Magnitude Opinion of Probable Construction Costs
 - (i) The CONSULTANT will prepare one (1) Preliminary Plan Opinion of Probable Construction Cost with a 15% construction contingency for the project.
- (i) Furnish 60% Documents
 - (i) The CONSULTANT will submit and distribute a preliminary plan set to the OWNER for review and comment.
 - (ii) The CONSULTANT will submit the Preliminary Opinion of Probable Construction Costs.
- (j) Quality Control
 - (i) The CONSULTANT will provide quality control for technical accuracy and general constructability for the preliminary PROJECT submittal.
 - (ii) This task includes time for the CONSULTANT to coordinate comment resolution with OWNER based on one (1) round of OWNER review comments received following submittal of the Preliminary Plans.

E) PHASE 500 – FINAL DESIGN

1) Task 501 – Final Design and Plans

- (a) Based upon approved preliminary design, the CONSULTANT shall proceed to final design, contract drawings, specifications, and opinion of probable construction cost for the award of a single Contract for the construction of the proposed improvements.
- (b) Final Plans: The CONSULTANT will design and prepare Final Plan drawings for the improvements as outlined in Exhibit 'C' (Scope of Services), Section 1 (Project Description) and Exhibit 'G' of the Agreement. The Final Plans will include the following:
 - (i) A-Sheets (Title Sheet)
 - (ii) B-Sheets (Typical sections and special details)
 - (iii) C-Sheets (Estimated construction quantities, estimate reference information, pertinent quantity tabulations, and general notes)
 - (iv) D-Sheets (Sidewalk plan and profile)
 - (v) F-Sheets (Removals)
 - (vi) G-Sheets (Survey control and alignments)
 - (vii) H-Sheets (Right-of-way layout)
 - (viii) J-Sheets (Staging layout and traffic control)
 - (ix) L-Sheets (Intersection jointing and geometric details)
 - (x) R-Sheets (Erosion control and storm water pollution prevention plan)
 - (xi) S-Sheets (Sidewalk layout and tabulation)
 - (xii) W-Sheets (Sidewalk cross-sections)
- (c) Project Manual:
 - (i) The CONSULTANT shall prepare project manual documents that will include City of Muscatine front end documents modified to support the project. The SUDAS Standard Specifications and Muscatine Supplemental Specification shall be referenced for construction. Specifications may include Special Provisions to supplement SUDAS Standard Specifications.

- (d) Order of Magnitude Opinion of Probable Construction Costs
 - (i) The CONSULTANT will prepare one (1) Opinion of Probable Construction Cost with a 0% construction contingency for the project.
- (e) Quality Control
 - (i) The CONSULTANT will provide quality control for technical accuracy and general constructability for the check PROJECT submittal.
- (f) Project Permitting
 - (i) NPDES Storm Water Permit
 - 1. The CONSULTANT will obtain public notices and proof of publication, submitting Notice of Intent, and preparing the 'initial' Storm Water Pollution Prevention Plan (SWPPP) for the PROJECT using the OWNER's SWPPP template. The OWNER is responsible for implementation during construction.
 - 2. The CONSULTANT is not responsible or liable for compliance with any storm water discharge requirements at the site other than the preparation of the Notice of Intent for Storm Water Discharge Permit #2 applicable to the site and creation of the 'initial' SWPPP for the site.
- (g) Furnish Bid Documents
 - (i) The CONSULTANT will assemble and furnish the following bid documents:
 - 1. Final Plans
 - 2. Project Manual
 - 3. Opinion of Probable Construction Costs

F) PHASE 590 – LAND ACQUISITION

- 1) Not included in this agreement.

G) PHASE 600 – CONSTRUCTION ADMINISTRATION

- 1) Task 601 – Construction Administration (General)
 - (a) Not included in this agreement.
- 2) Task 602 – Advertising, Bidding, Contract Award
 - (a) The OWNER will complete the following:
 - (i) Prepare the advertisement.
 - (ii) Post Notice of Letting and Public Hearing in accordance with Iowa Code.
 - (iii) Maintain the plan holder's list.
 - (iv) Prepare Contract and Performance, Payment, and Maintenance Bond and distribute executed construction contracts and provide letter of recommendation to the OWNER in making award of contract.
 - (b) The CONSULTANT shall provide Drawings, Specifications, and Bid Documents.
 - (i) The CONSULTANT will provide drawings, specifications, and bid documents to the OWNER to post on the City's IonWave and distribute documents to prospective Contractors.
 - (c) The CONSULTANT shall prepare and issue addenda as needed.
 - (i) The CONSULTANT shall prepare all required addenda to revise plans, specifications, and other contract documents to provide clarifications, correct discrepancies, and/or add

necessary details or contract alterations.

- (d) Bidder Questions
 - (i) The CONSULTANT shall respond to bidder questions and publish written answers to all plan holders at the discretion of the OWNER.
- (e) Prepare bid tabulation
 - (i) The CONSULTANT shall develop tabulation of all bids received within the same day as the letting.
- (f) Review Bidders Qualifications
 - (i) The CONSULTANT shall check for correctness and qualifications of apparent low bidders.
- (g) Prepare Letter of Recommendation
 - (i) The CONSULTANT will provide a letter of recommendation to the OWNER in making award of contract.
- (h) The CONSULTANT will be compensated for any re-bidding as requested by the OWNER based on established hourly rates and fixed expenses outlined in the CONSULTANT's Standard Fee Schedule.

H) PHASE 650 – ONSITE PROJECT REPRESENTATIVE

- 1) Not included in this agreement.

I) PHASE 700 – SURVEY SERVICES

- 1) Task 712 – Acquisition Plats and Legal Description
 - (a) Acquisition and Permanent Easement Plats
 - (i) Temporary Easement Exhibits
 - 1. The CONSULTANT will provide Temporary Construction Easement exhibits for each parcel requiring temporary construction easements for the PROJECT. The estimated number of temporary easement exhibits is five (5).
 - (b) If the OWNER determines additional acquisition plats or legal descriptions are necessary, the CONSULTANT shall prepare these via Amendment or Separate Agreement.
- 2) Task 735 – Preliminary Design Survey (Topographic and Boundary Survey)
 - (a) Project Control
 - (i) Horizontal Control – Iowa Regional Coordinate System – Zone 14
 - (ii) Vertical Control – NAVD 88
 - (iii) U.S. Survey Feet
 - (iv) Establish benchmarks on-site with descriptions and elevations to the nearest 0.01 foot so horizontal and vertical control can be established throughout the design and construction of the proposed project.
 - (b) Topographic Survey
 - (i) The CONSULTANT will provide topographic survey required for developing the design and plans.
 - (ii) Topographic survey is defined as providing contours at 1-foot intervals and includes

surveying edge of pavement, edge of building (and adjacent grade), ditches (top, toe, and flowline), fences, storm and sanitary sewer structures (rim elevation, flowlines, pipe sizes, and pipe types), embankments (top and toe), trees six (6) inches and greater caliper not lying within wooded area, drip line or perimeter outline of wooded/brush areas, signs, water valves, hydrants, etc., and other visible features the CONSULTANT determines to meeting project objectives. Non-visible below grade structures will be shown from data provided by the OWNER and utility providers.

(c) Utility Survey

- (i) The CONSULTANT will contact Iowa One Call and coordinate public and franchise utility locations with utility owners. Locates will be field survey. The CONSULTANT will inform the OWNER if any known utility is not being located. Any private utility locates that are not included in the Iowa One Call service will be shown as map location, if known.

(d) Boundary Survey

- (i) The CONSULTANT will perform boundary survey required for the development of the project. The boundary survey shall be in-depth legal surveys for which plats are to be developed.
- (ii) This task includes a thorough search of City, County, and State records to review all surveys of record pertaining to the survey corridor, including County Auditor's Subdivision Plats, original government surveys, all irregular land survey, and road establishment records. Copies of such records are to be included in the project file for future reference.
- (iii) This task includes obtaining sufficient field data to locate or establish property lines affected by the project to enable the preparation of the improvement plans. This includes locating section corners, property pins, and visible lines of occupation such as fences, field divisions, or any other lines indicating possession. A diligent effort must be made to recover existing land corner monuments necessary to describe the right-of-way along the project corridor.

(e) Project Base Map

- (i) The CONSULTANT will incorporate topographic survey, utility survey, property lines, right-of-way lines, any known easements, and property ownership for parcels located within the project limits into a base map that is to be used for the design of the project. Contours shall be shown at 1-foot intervals.

J) PHASE 800 – PROJECT CLOSEOUT

- 1) Not included in this agreement.

K) PHASE 850 - PROJECT MANAGEMENT AND COORDINATION

- 1) Task 851 – Project Management and Coordination (assumed project timeline, 4 months).

(a) Project Management:

- (i) The project manager of the CONSULTANT will be responsible for coordination with the OWNER.
- (ii) The CONSULTANT will provide up to four (4) monthly progress reporting and project invoices to the OWNER.
- (iii) The CONSULTANT will conduct internal design review meetings.
- (iv) The CONSULTANT will develop and maintain the PROJECT schedule.
- (v) The CONSULTANT will maintain documentation of pertinent correspondence made by email, memos, letters, telephone, etc.

- (b) Design Development Meetings
 - (i) The CONSULTANT will maintain communications with the OWNER to review progress and discuss specific elements of the PROJECT design and receive direction from the OWNER.
 - (ii) The CONSULTANT will develop agenda, attend, and provide meeting minutes of one (1) conceptual layout design meeting to review design comments received by the OWNER, one (1) final design meeting to review preliminary plan design comments received by the OWNER, and one (1) additional meeting included for miscellaneous purposes, and it is understood by the parties that the CONSULTANT will attend additional meetings as needed to complete the PROJECT. For budget purposes, this will include up to two (2) staff members of the CONSULTANT.
- (c) Utility Coordination
 - (i) The CONSULTANT shall submit the Concept Drawings to each utility company at the beginning of preliminary design to inform the companies of the upcoming PROJECT.
 - (ii) The CONSULTANT shall perform a total of two (2) joint utility coordination meetings with utility company representatives upon the conclusion of preliminary design and the final design. These meetings are to identify conflicts, review utility relocation plans prepared by utility companies, and help facilitate a schedule with the OWNER and utility companies to perform relocations. The CONSULTANT will prepare an agenda, document discussions and decisions, and provide meeting minutes. The meetings will be on two different days with one in the morning and one in the afternoon.
 - (iii) The CONSULTANT will perform coordination efforts electronically with each utility company.
 - (iv) Review of utility relocation plans are not included in this agreement

L) PHASE 950 – SUBCONSULTANTS AND FEES

- 1) Not included in this agreement.

III) FEES:

The fees for Engineering Services shall be described below:

A) Basic Services:

1) Phase 100 – Preliminary Planning and Reports	
(a) Task 101 – Conceptual Layout	\$ 3,000.00
2) Phase 400 – Preliminary Design	
(a) Task 401 – Preliminary Design and Plans.....	\$ 6,600.00
3) Phase 500 – Final Design	
(a) Task 501 – Final Design and Plans	\$ 12,900.00
4) Phase 600 – Construction Administration	
(a) Task 602 – Advertising, Bidding, and Contract Award	\$ 2,100.00
5) Phase 700 – Survey Services	
(a) Task 712 – Acquisition Plats and Legal Descriptions	\$ 1,000.00
(b) Task 735 – Preliminary Design Survey	\$ 8,800.00
6) Phase 850 – Project Management and Coordination	
(a) Task 851 – Project Management (General)	\$ 5,300.00

Lump Sum Fee: \$ 39,700.00

IV) ADDITIONAL SERVICES NOT INCLUDED IN THIS AGREEMENT

The following services are excluded from the basic services but may be performed by the CONSULTANT upon written amendment to this agreement.

- Boundary retracement of existing lots to set missing monuments
- Appraisal fees and condemnation services
- Preparation of Acquisition Plats and Legal Descriptions
- Land purchase costs, closing costs associated with land acquisition, and costs associated with condemnation process
- Right-of-Way Services not specifically mentioned herein, including Individual Parcel Exhibits, Preparation of Parcel Files, Appraisals and Compensation Estimates, Appraisal Review, Right-of-Way Negotiations/Acquisitions, Closing, Condemnation Services
- Public engagement (Media correspondences, public outreach, public meetings, etc.)
- Services beyond preparing and submitting the permit forms
- Preparation of bidding or contract documents for alternate bid prices
- Construction staking, RPR, and construction administration services
- Record drawings
- Drainage evaluation and subsequent design
- Environmental and/or Cultural Review and Assessment
- Other services not specifically outlined in this Agreement

McCLURE ENGINEERING COMPANY OWNER'S RESPONSIBILITIES



OWNER shall do the following in a timely manner so as not to delay the services of the **CONSULTANT**:

1. Designate in writing a person to act, as **OWNER'S** representative with respect to the services to be rendered under this Agreement. Such person shall have complete authority to transmit instructions, receive information, interpret and define **OWNER'S** policies and decisions with respect to **CONSULTANT'S** services for the Project.
2. Provide all criteria and full information as to **OWNER'S** requirements for the Project, including design objectives and constraints, space, capacity and performance requirements, flexibility and expendability, and any budgetary limitations; and furnish copies of all design and construction standards, which **OWNER** will require to be included in the drawings and specifications.
3. Assist **CONSULTANT** by placing at **CONSULTANT'S** disposal all available information pertinent to the Project including previous reports and any other data relative to design or construction of the Project.
4. Arrange for access to make all provisions for **CONSULTANT** to enter upon public and private property as required for **CONSULTANT** to perform services under this Agreement.
5. Examine all studies, reports, sketches, drawings, specifications, proposals and other documents presented by **CONSULTANT**, obtain advice of an attorney, insurance counselor and other consultants as **OWNER** deems appropriate for such examination and render in writing decisions pertaining thereto within a reasonable time so as not to delay the services of **CONSULTANT**.
6. Furnish approvals and permits from all governmental authorities having jurisdiction over the Project and such approvals and consents from others as may be necessary for completion of the Project.
7. Attend the prebid conference, bid opening, preconstruction conferences, construction progress and other job related meetings and substantial completion inspection and final payment inspection.
8. Give prompt written notice to **CONSULTANT** whenever **OWNER** observes or otherwise becomes aware of any development that affects the scope or timing of **CONSULTANT'S** services, or any defect or non-conformance in the work of any Contractor.
9. Arrange for financing and pay for services as agreed to in this Agreement.



City of Muscatine

ITEM NUMBER 2023-0602

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

Brian Stineman, Public Works Director

SUBJECT

Request to Enter into a Professional Services Contract with Bolton & Menk in the amount of \$83,000 for Design, Bidding & Construction Administrative Services for the New Jet Fuel System at the Muscatine Municipal Airport

EXECUTIVE SUMMARY

Request to Enter into a Professional Services Contract with Bolton & Menk for Design, Bidding & Construction Administrative Services for the New Jet Fuel System at the Muscatine Municipal Airport, in the Amount of \$83,000

STAFF RECOMMENDATION

Approve the request

BACKGROUND/DISCUSSION

Bolton & Menk is the contracted professional services provider for the Muscatine Municipal Airport. Several projects at the airport have received grant funding for design and construction in 2023/25. In order to take these projects to bid, construction plans and documents must be designed and completed. The professional services contract for this project: "New Jet Fuel System", is funded at 80% by the Iowa Department of Transportation (IDOT). The City is responsible for the remaining 20% local match. This includes both professional services (design and construction phase) and actual construction costs. Therefore, in this contract, the City will be responsible for 20% of the total professional services cost, or \$16,600. This amount has been allocated in future bond proceeds, which will also pay for the 20% match of construction costs.

The design, bidding, and construction of this project is being combined with the previously approved and funded AvGas project to make construction and management easier.

CITY FINANCIAL IMPACT

Funding for this project is available from bond proceeds.

ATTACHMENTS

1. 2023-12-11 - Jet Fuel - Work Order # 8

**WORK ORDER # 8
TO
PROFESSIONAL SERVICES CONTRACT
(DESIGN, BIDDING AND CONSTRUCTION ADMINISTRATION SERVICES)**

**NEW JET FUEL SYSTEM
MUSCATINE MUNICIPAL AIRPORT
MUSCATINE, IOWA**

BETWEEN: The City of Muscatine,
An Iowa municipal corporation **(CLIENT/SPONSOR)**

AND: Bolton & Menk, Inc. **(CONSULTANT)**

EFFECTIVE DATE: December _____, 2023

RECITALS

1. City owns and operates the Muscatine Municipal Airport located near Muscatine, Iowa.
2. This is Work Order # 8 to the Professional Services Contract, between City and Bolton & Menk, Inc. The Professional Services Contract effective February, 2023 is referred to herein as the **"MASTER AGREEMENT"**.

EXCLUSIONS

Since this project is a non-federal funded project, exclusions are required to amend the terms and conditions of the MASTER AGREEMENT for this work order only. The following sections of the MASTER AGREEMENT will not apply to this Work Order # 8.

1. Exclude Section 4.V – SECTION 508 OF THE REHABILITATION ACT in its entirety.
2. Exclude Section 4.W – FEDERAL CONTRACT PROVISIONS in its entirety.
3. Exclude Section 4.X – AUDIT REVIEW in its entirety.
4. Exclude Exhibit I – Federal Contract Provisions for A/E Agreements in its entirety.

All other provisions shall remain in effect as originally purposed.

ADDITIONS

Since this project is a non-federal funded project, additions are required to amend the terms and conditions of the MASTER AGREEMENT for this work order only. The following sections of the MASTER AGREEMENT will be amended by this Work Order # 8.

1. Amend Section 4.J – Since work under PROJECT is funded by a grant from the Iowa Department of Transportation, the CLIENT and SPONSOR mutual agree to extend the master agreement through the period of time it takes to complete the services listed under Work Order # 8. Funding from the Iowa Department of Transportation does not require a consultant selection be completed every five years.

AGREEMENT

DESCRIPTION

The CONSULTANT agrees to provide Design, Bidding and Construction Administration Services for the New Jet Fuel System Improvements project at the Muscatine Municipal Airport (herein referred to as the **PROJECT**) that consist of following scope of work:

1. Provide for above ground 12,000-gallon Jet fuel tank in the location of the former connecting taxiway to Runway 06/24.
2. Provide for a new Jet fueling cabinet.
3. Provide for incorporating new Jet Fuel system into the credit card reader system installed with the Jet fueling project.
4. Provide new electrical improvements to the project location, including a security light.

I.A. BASIC SERVICES

For purposes of this Work Order, the Basic Services to be provided by the CONSULTANT are as follows:

1. DESIGN AND BIDDING SERVICES

Task 1: Project Initiation

Subtask 1.1: Kickoff meeting

Description: The Bolton & Menk project team will facilitate a kick-off meeting with the City of Muscatine and Airport staff to accomplish the following:

- Review and confirm the scope and nature of proposed improvements
- Review special conditions regarding project staging during construction
- Conduct a field review of project area by project team members, Commission members, and Airport staff
- Develop project schedule

Task 2: Data Collection**Subtask 2.1: Field Data Collection**

Description: Collect detailed field survey information within project limits and adjacent areas as well as the areas on airport property where improvements will be implemented as required for final design and preparation of construction documents. The field survey will be supplemented by other available information such as aerial photos and mapping, utility maps, as-built drawings, reports, and studies, etc. No subsurface investigation is planned for this Project.

Task 3: Plan and specification preparation

Final design and plans will conform to requirements of the Iowa DOT, City of Muscatine, or SUDAS Specification requirements. Plans will be reviewed with the City of Muscatine and/or Airport staff throughout the project. The Project Manual will be reviewed at the 95% complete stage.

Subtask 3.1: Jet Fueling Plans

Description: Complete preliminary and final plans. Major design components to include the following:

- General layout plan of the proposed improvements
- Electrical site plan
- Preparation of traffic control sheet
- Miscellaneous plan sheets, including, but not limited to: Title sheet, tabulations, typical sections, details, and other required information

Subtask 3.2: Project Manual

Description: Prepare project manual for the project, including:

- General information for bidders: Advertisement for bids, instructions to bidders, special bidding requirements/provisions
- General conditions and supplementary conditions
- Information to be submitted with bid: Proposal, bid bond, information requested from bidder, etc.
- Agreement, performance, payment and maintenance bond forms
- General conditions
- Technical specifications

Deliverables:

- Preliminary plans and final plans
- Preliminary and final project manual
- Statement of estimated quantities and construction cost at preliminary and final plans

Task 4: Bidding Services**Subtask 4.1: Bidding Phase Services**

Description: Provide the following services during the bidding phase:

- Provide copies of the contract/bidding documents
- Address questions from prospective bidders, subcontractors, and suppliers, and prepare and issue addenda as required

Subtask 4.2: Bid Letting and Post-Bid Services

Description: Provide the following services during the bid and post -bidding phase:

- Attend bid letting, open and read bids
- Provide copies of the bidding submittals
- Review and evaluate bids submitted
- Prepare a bid tabulation
- Prepare a recommendation of award and/or alternate action by the Sponsor

Deliverables:

- Addenda (if necessary)
- Agenda and minutes from pre-bid meeting
- Bid Tabulation
- Recommendation for award to Sponsor

2. CONSTRUCTION PHASE SERVICES

For purposes of this Project, Construction Phase Services to be provided by the CONSULTANT are as follows:

Task 5: Construction Services**Subtask 5.1: Preconstruction Conference**

Description: Organize and attend a preconstruction conference

- Preconstruction conference attendees will include:
 - City of Muscatine
 - Airport staff
 - Representatives from the contractor, subcontractors and suppliers
 - Representatives from affected utility companies
 - Bolton & Menk staff

Deliverables:

- Minutes from bid phase conversations
- Addenda (if necessary)
- Agenda and minutes from pre-construction meeting

Subtask 5.2: Resident Project Representative (RPR)

Description: Consultant agrees to provide a Resident Project Representative in the execution of the Construction Engineering Services for the project work. The Client and Consultant agree that the Consultant may employ the Resident Project Representative on other work when such services are not required by this project. The Resident Project Representative will give **intermittent part-time service** on this project when construction is in progress. A maximum of sixty (60) hours of construction observation is estimated for this project. If additional construction observation time beyond the maximum estimated number of hours is needed, then these additional hours above and beyond will be considered as additional services and subject to additional compensation.

Resident Project Representative Services shall include, but are not limited to the following:

- Coordinate with Contractor regarding schedule, work progress, quality of work, and notify contractor of equipment and methods which do not comply with the Contract requirements
- Notify the Client in the event that the Contractor elects to continue the use of questioned equipment and methods
- Maintain daily records of the Contractor's progress and activities during the course of construction, to include progress of all work
- Evaluate and discuss potential Field Orders and Change Orders with the Contractor
- Evaluate possible material substitutions as requested by the Contractor
- Measure and compute as-built quantities of all materials incorporated in the work and items of work completed, and maintain an item record account
- Prepare periodic Pay Requests for review by the Project Engineer and Contractor
- Monitor the contractor's compliance with airport operations to include coordination with airport manager and airport users
- Attend and participate in construction progress meetings
- Identify project survey control used in the plans in the field, if needed
- Perform other services as reasonably required by the Client and as outlined in the Contract Documents

Deliverables:

- Project site visit notes and/or photos as requested

Subtask 5.3: Project Management

Description: Complete construction phase project requirements as required for grant administration, to include, but not limited to, the following:

- Confirm quantities of work completed and prepare Contractor pay requests
- Prepare change orders (if applicable)
- Review test results
- Prepare documentation necessary for Sponsor to request grant reimbursement from the IDOT
- Project Manager will visit the site approximately three (3) times to observe progress and/or critical milestones
- Conduct a final project inspection with Sponsor, City of Muscatine, Airport staff, and Contractor and prepare inspection report

- Recommendation of acceptance to Sponsor when appropriate
- Complete final project closeout as required by IDOT

Deliverables:

- Pay Requests
- Change Orders
- Reimbursement Requests from IDOT
- Final Inspection Report and Recommendation for Acceptance

TASK 6: Special Services**Subtask 6.1: Geotechnical Investigation**

Description: Not anticipated nor planned for this project.

Subtask 6.2: Construction Testing

Description: Provided by others (Contractor Provided)

I.B. ADDITIONAL SERVICES

Consulting services performed other than those authorized under Section 1.A or 1.B above shall be considered not part of the Basic Services or Construction Phase Services and may be authorized by the CLIENT as Additional Services. Additional Services consist of those services that are not generally considered to be Basic Services or Construction Phase Services; or exceed the requirements of the Basic Services or Construction Phase Services; or are not definable prior to the bidding of the project; or vary depending on the technique, procedures, or schedule of the project contractor.

Additional services may include:

1. CONSTRUCTION STAKING. Perform construction staking and furnish necessary equipment and supplies to establish grade and line for the contractor's guidance in construction of the project and in accordance with the contract documents. As part of the plans and specifications for the project, it is assumed that the contractor will be providing layout and construction staking for the project.
2. If additional construction observation time beyond the maximum estimated number of hours is needed, then these additional hours above and beyond will be considered as additional services and subject to additional compensation.
3. All other services not specifically identified in this work order

I.C. ITEMS PROVIDED BY CLIENT

The following items are to be provided by CLIENT:

1. Geotechnical Analysis
2. Existing mapping, reports, and other pertinent information

I.D. CONSIDERATION

The services described above in Section I.A. BASIC SERVICES and Section I.B. CONSTRUCTION PHASE SERVICES shall be provided as follows:

1. The CLIENT will compensate the CONSULTANT a Lump Sum (Fee) of \$83,000 for performance of services stated in this Work Order.
2. Any changes to the scope of work that are not specifically included in this proposal will be considered additional work and a negotiated addendum to the agreement will be completed.

Progress payments shall be made in accordance with Section 3 of the MASTER AGREEMENT.

I.E. AUTHORIZATION**City of Muscatine**

By: _____

Brad Bark
Mayor

Date

Bolton & Menk, Inc.

By: _____

Ronald A. Roetzel, P.E.
Aviation Services Manager

12/11/2023

Date

Attest: _____

Carol Webb
City Administrator

Date

Attachments:

None



City of Muscatine

ITEM NUMBER 2023-0603

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

Nancy Lueck, Finance Director

SUBJECT

Request to Approve and Accept the Annual Comprehensive Financial Report and Audit for the Year Ended June 30, 2023

EXECUTIVE SUMMARY

The annual comprehensive financial report and audit for the City of Muscatine for the year ended June 30, 2023 was completed in late November 2023. The City's Audit Committee met with Sarah Bohnsack of Bohnsack & Frommelt LLP, the City's auditing firm, on December 12. At this meeting, Ms. Bohnsack reviewed the City's Annual Comprehensive Financial Report (ACFR) and a summary report of the financial results. She reported that the City received an unmodified ("clean") opinion and that there were no audit findings again this year.

An electronic copy of the ACFR is attached to this agenda item and the ACFR has been posted on the City's website. If any Council Member is interested in having a hard copy of this document, please request a copy from the Finance Director.

STAFF RECOMMENDATION

Staff recommends the Annual Comprehensive Financial Report be accepted by the City Council.

BACKGROUND/DISCUSSION

The City is required by the State of Iowa and federal granting agencies to have an audit of the City's financial statements each year. This report has been posted to the City's website and will be submitted to the various federal granting agencies, the State Auditor's Office, the City's financial advisor, Moody's Investor Services, the Government Finance Officers Association Certificate Program, and various other interested individuals or entities.

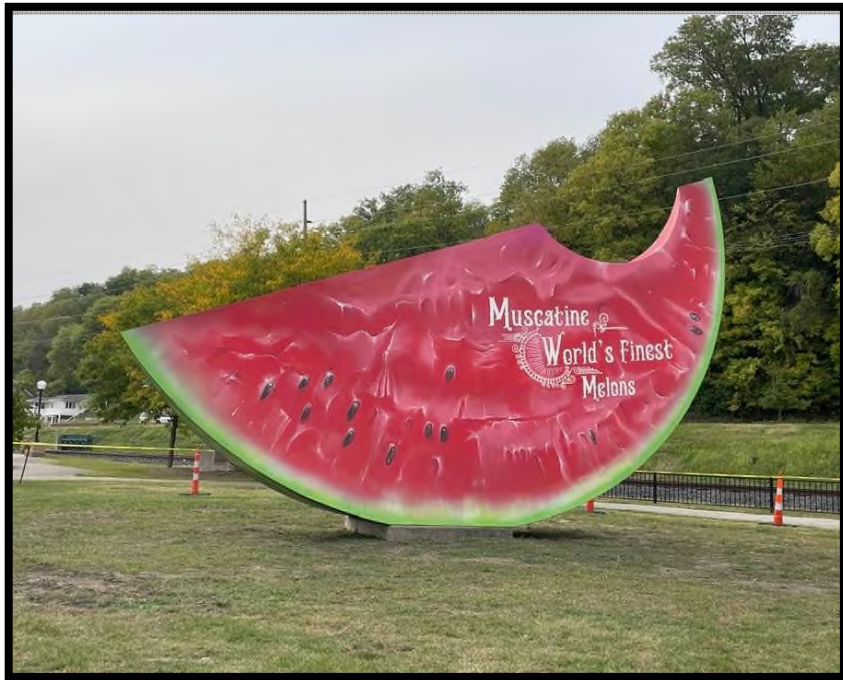
CITY FINANCIAL IMPACT

None

ATTACHMENTS

1. Financial Report FY23 E-File 12-1-23 (1)
2. FY 23 Audit - Management Letter

City of Muscatine, Iowa



Annual Comprehensive Financial Report

For the Year Ended June 30, 2023

CITY OF MUSCATINE, IOWA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

SUBMITTED BY:
FINANCE DEPARTMENT
CITY OF MUSCATINE, IOWA

Nancy A. Lueck
Finance Director

LeAnna McCullough
Accounting Supervisor

COVER:

Watermelon Sculpture on Muscatine Riverfront

This sculpture was fabricated by Silver Hawk Fabrication (formerly Hoffman Inc.) of Muscatine; painting of the sculpture was by artist Yohan Umana Urena.

This sculpture was installed in September of 2023 and is believed to be the world's largest watermelon sculpture.

CITY OF MUSCATINE, IOWA
Comprehensive Annual Financial Report
For the Year Ended June 30, 2023

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City Hall, 215 Sycamore St.
Muscatine, IA 52761-3899
(563) 264-1550
Fax (563) 264-0750

FINANCE & RECORDS

TO: Honorable Mayor and City Council

DATE: November 20, 2023

Iowa law requires that all cities publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the City of Muscatine for the fiscal year ended June 30, 2023.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Bohnsack & Frommelt LLP, Certified Public Accountants, have issued an unmodified (“clean”) opinion on the City of Muscatine’s financial statements for the year ended June 30, 2023. The independent auditor’s report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

The independent audit of the financial statements of the City was part of a broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the City’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are included in the compliance section of this report.

Profile of the Government

The City of Muscatine was incorporated in 1851 by a special act of the Iowa State Legislature and is located on the Mississippi River, which is the eastern boundary of the state of Iowa. The City is located 160 miles east of Des Moines, 200 miles west of Chicago, and is the county seat of Muscatine County. The City occupies a land area of approximately 18.5 square miles and serves a population of 23,797 (2020 Census population). The City is empowered to levy a tax on all property located within its boundaries.

The City operates under the mayor-council form of government and has a City Administrator. Policy-making and legislative authority are vested in a mayor and seven council members. The city council is

**"I remember Muscatine for its sunsets. I have never seen any
on either side of the ocean that equaled them" — Mark Twain**

responsible, among other things, for passing ordinances and resolutions, adopting the budget, appointing board, commission, and committee members, and hiring both the City Administrator and the City Attorney. The City Administrator is responsible for carrying out the policies and ordinances of the city council, for overseeing the day-to-day operations of the government, and for appointing the heads of various departments. The council is elected on a non-partisan basis. Council members serve four-year staggered terms and the mayor is elected to serve a two-year term. Five of the council members are elected by district. The mayor and the two remaining council members are elected at large.

The City provides a full range of services including police and fire protection; roadway maintenance; water pollution control; solid waste management; recreational and cultural activities and facilities; and a general aviation airport.

The City Council is required to hold two public hearings on and adopt a budget for each fiscal year no later than April 30 of the preceding year. The annual budget serves as the foundation for the City's financial planning and control. The budget is prepared by function, fund, and department. The legal level of control is at the function level. The budget may be amended by resolution of City Council following a required public hearing.

The City's government-wide financial statements for fiscal year 2022/2023 include two discretely presented component units. These component units are those entities for which the City is considered to be financially accountable. These entities are the Muscatine County Solid Waste Management Agency (Agency) and Muscatine Power and Water (MP&W). The Agency is comprised of eight governmental entities in Muscatine County and based on the City of Muscatine population, the City accounts for 59% of the board's voting authority. The City Council also approves the Agency's budget, sets its rates, and approves any debt issuance. MP&W is a municipal utility which provides water, electric, and communications services within the City of Muscatine and in other areas within Muscatine County. MP&W's governing board is appointed by the City Council. MP&W provides a financial benefit by providing electricity for City buildings and all street and traffic lighting free of charge to the City. These entities are reported in separate columns in the government-wide statements to emphasize that they are legally separate from the City.

Local Economy

The City of Muscatine has a history of business and industrial development equal to cities of much larger size. Muscatine is the corporate headquarters of HNI Corporation, makers of office furniture. Other major employers located in the Muscatine area include Kraft-Heinz, food processing; Bridgestone-Bandag, makers of pre-cured tire tread rubber; Bayer (formerly Monsanto Company), herbicides and plastics; Raymond-Muscatine, front-end loaders, etc.; Grain Processing Corporation/Kent Feeds, corn distillates and feed; Stanley Consultants Inc., consulting engineers and architects; and Musco Sports Lighting LLC, sports lighting systems. The presence of many diverse companies has provided the Muscatine economy with economic stability and employment security for many years. Average annual unemployment rates over the past ten calendar years ranged from 2.7% to 5.8% with the rate for 2022 at 3.0%. The unemployment rate for 2020 was 5.8% and for 2021 was 4.2% with these higher rates attributed to the COVID-19 pandemic. Prior to 2020, the rates were 2.8% in 2019, 2.7% in 2018, 3.2% in 2017, and 3.8% in 2016.

Muscatine Power and Water (MP&W), is the City of Muscatine's municipal light, water, and communications utility. In the past few years, the MP&W communications division completed a 100% fiber optic network and Muscatine is now among the elite cities with gigabit connectivity to every address. The City's Water Pollution Control Plant has undergone renovation over the years and currently has the capacity to triple the volume of wastewater it treats with only marginal increases in operating expenses. The City operates a general aviation airport and has excellent railroad service provided by the Canadian Pacific Railroad.

All of these elements provide an excellent atmosphere for continued economic stability and growth.

Long-term Financial Planning

Local Option Sales Tax. On May 10, 1994, the citizens of Muscatine first voted to implement a 1% local option sales tax for the purpose of funding storm and sanitary sewer renovation and extension projects. The tax was imposed effective July 1, 1994, for a five-year period. Voters approved continuation of the local option sales tax for two subsequent 5-year periods through June 30, 2009. This tax was used primarily for storm and sanitary sewer projects with the exception of 10% that was allocated to the Pearl of the Mississippi project from May 1, 2003 through June 30, 2009.

In 2008 the City held an election for the continuation of this tax and it again received strong support by voters. The ballot question approved extending this tax for an additional ten years (through June 30, 2019) with up to 20% of the proceeds to be used for the City's Pavement Management Program with the remaining 80% to be used for storm and sanitary sewer improvement projects. Future sewer projects have been identified including those required by an Order for Compliance on Consent issued by the United States Environmental Protection Agency (E.P.A.). Provisions of the Order require the City to complete separation of the combined sewers in the Hershey Avenue area by December 31, 2011, and separation of the remaining combined portions of the sewer system including the West Hill area by December 31, 2028. The Hershey Avenue Sewer Separation project was completed in 2011/2012. The first phase of the West Hill Sewer Separation project was completed in the fall of 2013 and the second phase was completed in the fall of 2014. The phase 3 contract provided that this work be done over three calendar years (2015, 2016, and 2017) and this phase was substantially completed in 2017. This timing corresponded to the timing of the local option sales tax receipts that funded this project. The phase 4 contract also provided that the work be done over three calendar years (2018, 2019, and 2020) and this phase was substantially completed in 2020. The phase 5 contract provides that this work be done over 2-3 years. Construction on phase 5 began in the spring of 2021 and is scheduled to be completed by the end of the 2023 calendar year. Construction on phases 6-A and 6-B began in 2023 and is scheduled to be completed by the end of calendar year 2024.

The previous 10-year local option sales tax period was scheduled to end on June 30, 2019 and a referendum was held on March 6, 2018 on the proposal to extend this tax for an additional 15 years (through June 30, 2034) to fund future sewer (80%) and street (20%) improvement projects. The extension of this tax was again approved by voters with 88% voting in favor of the extension. The 80% allocation of the local option sales tax for sewer improvements will fund project costs and anticipated debt service costs for the remaining phases of the West Hill Sewer Separation project mandated by the Consent Order. The 1% local option sales tax generated over \$4 million in the most recent year.

Annual Pavement Management Program. The City began a comprehensive Pavement Management Program in 2007. Allocations totaling over \$5 million funded the initial upgrade of streets throughout the City. These improvements were substantially completed by June 30, 2010. The initial costs of this program were funded with general obligation bond proceeds. Annual allocations to maintain all streets at this higher level began in 2010/2011 with funding from the 20% allocation of local option sales tax and road use tax funds. The 20% allocation of local option taxes was \$816,747 in 2022/2023.

Mississippi Drive/Grandview Avenue Corridor Reconstruction Project. Engineering design began in July of 2015 and was completed in early 2017 on the first phase of the reconstruction of the Mississippi Drive/Grandview Avenue corridor from the Mississippi River bridge to the intersection of Grandview Avenue and the Highway 61 Bypass. This corridor is a portion of the Highway 61 business route which runs through the downtown area of the City. Project construction began in May of 2017 and was substantially completed in the fall of 2018 on phase one of the project from the Mississippi River bridge to

Broadway, excluding the intersection at Mulberry Avenue. Phase one of this project was funded with a portion of the \$13 million in Transfer of Jurisdiction funds the City received from the State in August of 2014 as well as a \$4 million contribution from the Canadian Pacific Railroad. The next phase of the project, the 2nd Street and Mulberry Avenue roundabout, was completed in the 2020/2021 fiscal year. Construction began in 2020/2021 on the Grandview Avenue phase of the project, which was the next phase of the Corridor project. The Grandview Avenue reconstruction continued in 2021/2022 and 2022/2023 and is scheduled to be completed in the spring of 2024. The final phase of this project is the roundabout at the Mississippi Drive/Grandview intersection (Carver Corner), which is currently under design.

Airport Long-Range Plan. The City continues to complete improvements at the municipal airport as part of the long-range plan for this facility. An update to the Airport Layout Plan was completed in 2018/2019 that identifies future year improvements for the airport. Engineering design was completed in 2019/2020 for the reconstruction of Taxiway A, and construction began in fiscal year 2020/2021 and was completed in 2021/2022 for this project. Engineering design was underway in 2021/2022 for the taxiway widening project; construction on this project was completed in 2022/2023. Upcoming Airport projects include replacement of the airport snow removal equipment, the relocation of the Jet A Fuel Tank, and the Runway 12/30 lights, PAPIs, and REILS upgrades.

Utility Franchise Fee. In recent years, the City has made operational changes to address funding limitations to the General Fund. A key issue in the development of the 2010/2011 budget was the consideration of and ultimate adoption of a Utility Franchise Fee on Alliant Energy, the provider of natural gas to the community. The ordinance change adopting this fee provides that the fee may be up to 5% on natural gas sales by Alliant in the community. The initial rate was set at 2%, which was effective July 1, 2010. Implementation of this fee allowed for a reduction in the City's property tax rate for 2010/2011 and future years. The establishment of this fee also allowed the City to diversify funding sources used for the provision of General Fund services. With this franchise fee in place for up to 5% of gas sales, this has allowed flexibility for the City Council to modify this rate as needed to continue to provide expected levels of City services to residents. This rate can be modified by giving a 90-day notice to Alliant Energy.

The 2019/2020 budget included an increase in the Utility Franchise Fee from the previous 2% to the maximum rate allowed of 5%. This increase was recommended in order for the City to maintain its current level of services and provide the necessary capital equipment to departments. The 5% rate continued in 2020/2021 and in the original budget for 2021/2022. This assisted in maintaining the current service levels to residents while there were other revenue reductions due to the COVID-19 pandemic.

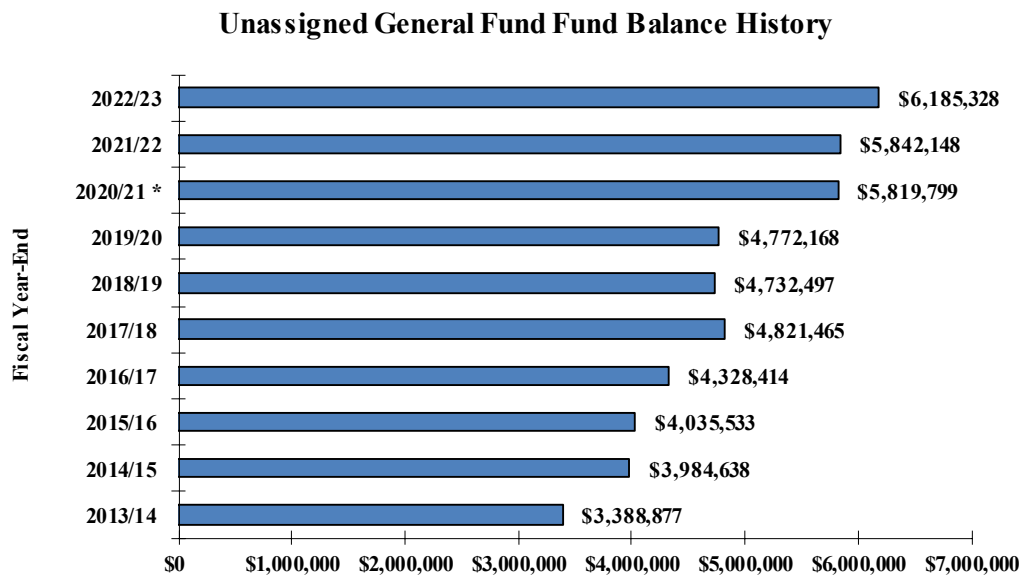
Beginning in the fall of 2021, there were multiple news articles and news releases concerning projected increased prices for major home heating fuels for the coming winter. An Alliant Energy News Center report referenced a U.S. Energy Information Administration report which "projects natural gas expenditures in the Midwest will rise by nearly 50% compared to last winter". The Alliant Energy's News Center report further stated that "it is extremely difficult to accurately predict a realistic impact for customers" which directly correlates to the Utility Franchise Fees collected by the City. Projecting customer heating bills is further impacted since "customer heating bills are based on two elements - cost of energy itself and the amount of energy customers use".

City Council members indicated a desire to reduce the City's Utility Franchise Fee rate to lessen the impact to residents from the projected increase in natural gas prices and in December began the process to reduce the Utility Franchise Fee rate from 5% to 3%. After a required public hearing and consideration of the ordinance, this fee reduction was implemented effective February 1, 2022. The 3% franchise fee rate was continued in the 2022/2023 and 2023/2024 budgets. Having this fee in place at 3% allows for flexibility in future budgets to increase this fee to 5% if it would be needed to maintain city services.

Relevant Financial Policies and State Legislation

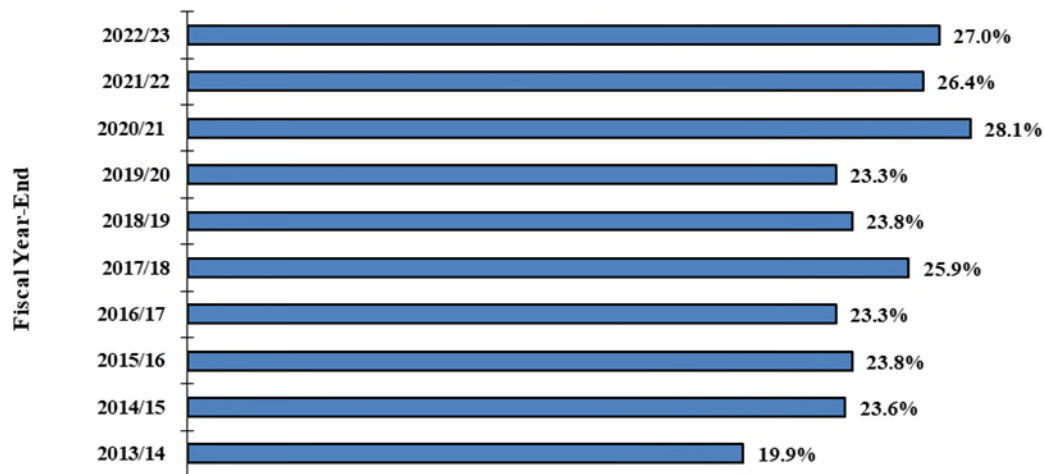
General Fund Balance Policy. In November of 2013 the City's minimum General Fund balance policy was updated from the previous 10% of General Fund expenditures level to two months of General Fund expenditures, which is equivalent to 16.7%. The updated policy also addresses conditions for use of reserves, authority over reserves, and replenishment of reserves. The City Council has made efforts in recent years to incrementally increase the General Fund balance and the updated policy reflects the City Council's formal commitment to this goal.

The City implemented Governmental Accounting Standards Board (GASB) Statement No. 54 in 2010/2011. This Statement provided for the following classifications of governmental fund balances: nonspendable, restricted, committed, assigned, and unassigned. The following charts show a ten-year history of unassigned General Fund balances.



* Actual 2020/2021 ending General Fund balance included \$561,628 in State COVID Relief funds.

Unassigned General Fund Balances as a Percent of Expenditures



For June 30, 2021 the unassigned General Fund balance increased by \$1,047,631 to \$5,819,799 which was 28.1% of General Fund expenditures. In response to the COVID-19 pandemic, the City Council took a number of actions to reduce the impact of projected revenue reductions on the General Fund balance. Two of the most significant were to defer the hiring of four new fulltime positions added in the original 2020/2021 budget and not opening the Aquatic Center in the summer of 2020. While significant reductions in several revenue sources were projected (hotel/motel taxes, construction permits, interest, etc.), the actual reductions in most revenues were less than projected. The City also received CARES (Coronavirus Aid, Relief, and Economic Security) Act funding which assisted in maintaining General Fund services. The CARES Act funding included \$561,628 in COVID Relief funds from the State of Iowa, which was included in the June 30, 2021 General Fund balance.

For June 30, 2022 the unassigned General Fund balance increased by \$22,349 to \$5,842,148 which was 26.4% of General Fund expenditures. The amended budget for 2021/2022 was “balanced” by using \$300,000 of the State COVID Relief funds received in the prior year and \$222,000 of American Rescue Plan Act (ARPA) funds. Actual revenue and expenditure results for the year, however, were more favorable than anticipated which resulted in not needing to use those one-time funds to maintain service levels to residents. The most significant revenue increases included (1) hotel/motel taxes were \$228,300 over the budget estimate, (2) building permits and related revenues were \$91,800 over budget, and (3) the utility franchise fee was \$168,900 over the budget estimate. General fund department expenditures were also less than allowed for in the amended budget.

For June 30, 2023 the unassigned General Fund balance increased by \$343,180 to \$6,185,328 which was 27.0% of General Fund expenditures. For the 2022/2023 fiscal year, the original General Fund budget was “balanced” by using \$261,600 of the State COVID Relief funds and \$324,200 of the ARPA funds in order to maintain service levels to our residents. As was the case in 2021/2022, it was found that these one-time funds were not needed to balance the budget and those funds will remain in their respective funds.

The 2023/2024 fiscal year budget was also “balanced” by using \$261,600 of the State COVID Relief funds and \$324,200 of the ARPA funds in order to maintain service levels to our residents. As was the case in 2022/2023, if it is found that the full amount of these one-time funds is not needed, they will remain in their respective funds.

The recent General Fund actual and budgeted ending balances have all exceeded the 16.7% minimum fund balance requirement in the City's General Fund Balance Policy.

Having the General Fund balance policy in place, as well as receiving the State COVID Relief funds and the ARPA funding, assisted the City in addressing the impacts of the COVID-19 pandemic while continuing to provide the current level of services to our residents.

State Legislation. In 2013 State legislation for property tax reform implemented a 10% rollback at 5% per year over two years (2014/2015 and 2015/2016), on commercial, industrial, and railroad property, after which this property has been taxed at 90%. This legislation included some backfill funding for local governments. There was no further change to the rollback factor on commercial, industrial, or railroad valuations for the 2016/2017 through 2023/2024 budgets. This legislation also created a new "multi-residential" property class which was rolled back to residential levels as of January 1, 2022, without backfill to local governments. This was phased out beginning in the 2016/2017 fiscal year. The rollback factor for these properties was 86.25% in 2016/2017, 82.50% for 2017/2018, 78.75% for 2018/2019, 75.00% for 2019/2020, 71.25% for 2020/2021, 67.50% for 2021/2022, and 63.75% for 2022/2023. Beginning in 2023/2024, the rollback will be equivalent to the residential rollback.

In the 2021 legislative session, Senate File 619 was enacted which will phase out the backfill funding for the commercial, industrial, and railroad property rollback included in the 2013 property tax reform legislation discussed above. The City of Muscatine's base backfill amount totaled \$610,325. Based on the City's 18.68% increase in taxable valuation (without gas and electric) between fiscal years 2013/2014 and 2020/2021, the City qualified for the 8-year phase-out of the backfill reimbursement. This calculates to a 12.5% annual reduction in the reimbursement beginning in fiscal year 2022/2023. The backfill for 2022/2023 was \$538,792. The backfill will decrease to \$461,821, to \$384,851, to \$307,881, to \$230,911, to \$153,940, and to \$76,970, over the next six years. The backfill funding will be fully eliminated beginning in the 2029/2030 budget year.

In the 2023 legislative session, House File 718 was enacted which will impact city governments beginning in the 2024/2025 fiscal year. This legislation created a newly-defined adjusted city general fund levy (ACGFL) and eliminated several separate tax levies that had been available to city governments. The new ACGFL is subject to potential limitation or reductions in the fiscal year 2024/2025 through 2027/2028 budgets, depending on the city's non-tax increment growth compared to the previous year. The impact to the City of Muscatine from this legislation has not yet been determined.

Utility Franchise Fee. As noted in the previous section, beginning in 2010/2011 the City implemented a 2% utility franchise fee on the provider of natural gas services in the community and this percentage has varied since this fee was implemented. This fee was reduced from the maximum rate of 5% to 3% effective February 1, 2022 due to the significant increase in the cost of natural gas. Since revenues from this fee can vary due to both the cost of natural gas and gas usage by residents and businesses, the City will continue to monitor the revenues received from this fee in upcoming years.

Tax Increment Financing Funds. The City continues to claim less than the full amount of incremental taxes available from the Downtown and Southend Tax Increment Financing (TIF) areas. As growth in valuations in these areas has exceeded original projections, balances have been accumulating in these funds in advance of the debt schedules in effect. Not claiming the full amounts allows a portion of the increased values in each area to go back onto regular taxable valuations of all taxing entities. Approximately \$1,348,300 of incremental taxes were not claimed by the City for 2022/2023 and this amount is estimated at \$1,375,700 for 2023/2024. This results in increased regular taxable values and increased taxes generated by the \$8.10 General Fund levy.

Major Initiatives

The City continues to strive to make significant capital improvements to the City's infrastructure and facilities. Major budget initiatives for 2023/2024 include (1) completing the reconstruction of the Grandview Avenue portion of the Mississippi Drive Corridor project, (2) completion of the engineering design for the roundabout at the intersection of Mississippi Drive and Grandview Avenue – Carver Corner, (3) continuing the construction on phase 6 of the multi-year, multi-phase West Hill Sewer Separation project, (4) completing construction of the Southend Neighborhood improvement projects, (5) construction of the new multi-use Sports Dome, (6) continuing the annual pavement management and new sidewalk construction projects, (7) continuing the UV Disinfection System project at the Water Pollution Control Plant, and (8) continuation of improvements at the airport.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Muscatine for its annual comprehensive financial report for the fiscal year ended June 30, 2022. This was the 29th consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized annual comprehensive financial report. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the City also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2023/2024. In order to qualify for the Distinguished Budget Presentation Award, the City's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device. The award for the 2023/2024 budget was the 39th consecutive year that the City of Muscatine has received the GFOA's Award for Distinguished Budget Presentation. The GFOA's Distinguished Budget Presentation Award is good for a period of one year. The City of Muscatine plans to submit its budget document for the 2024/2025 fiscal year to the GFOA to again be considered for this award.

In regard to the preparation of this report and the accounting activity throughout the year in the Finance Department, we would like to express our appreciation to all members of this department for their assistance and contributions to this endeavor. Also appreciated is the continued interest and support by the members of the City Council and City departments in planning and conducting the financial operations of the city in a responsible and prudent manner in these times of limited resources and ever-increasing demands. Lastly, we would extend our appreciation to Bohnsack & Frommelt LLP, Certified Public Accountants, for their assistance and suggestions in regard to the preparation of the Annual Comprehensive Financial Report.

Respectfully submitted,

/s/ Carol Webb
City Administrator

/s/ Nancy A. Lueck
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

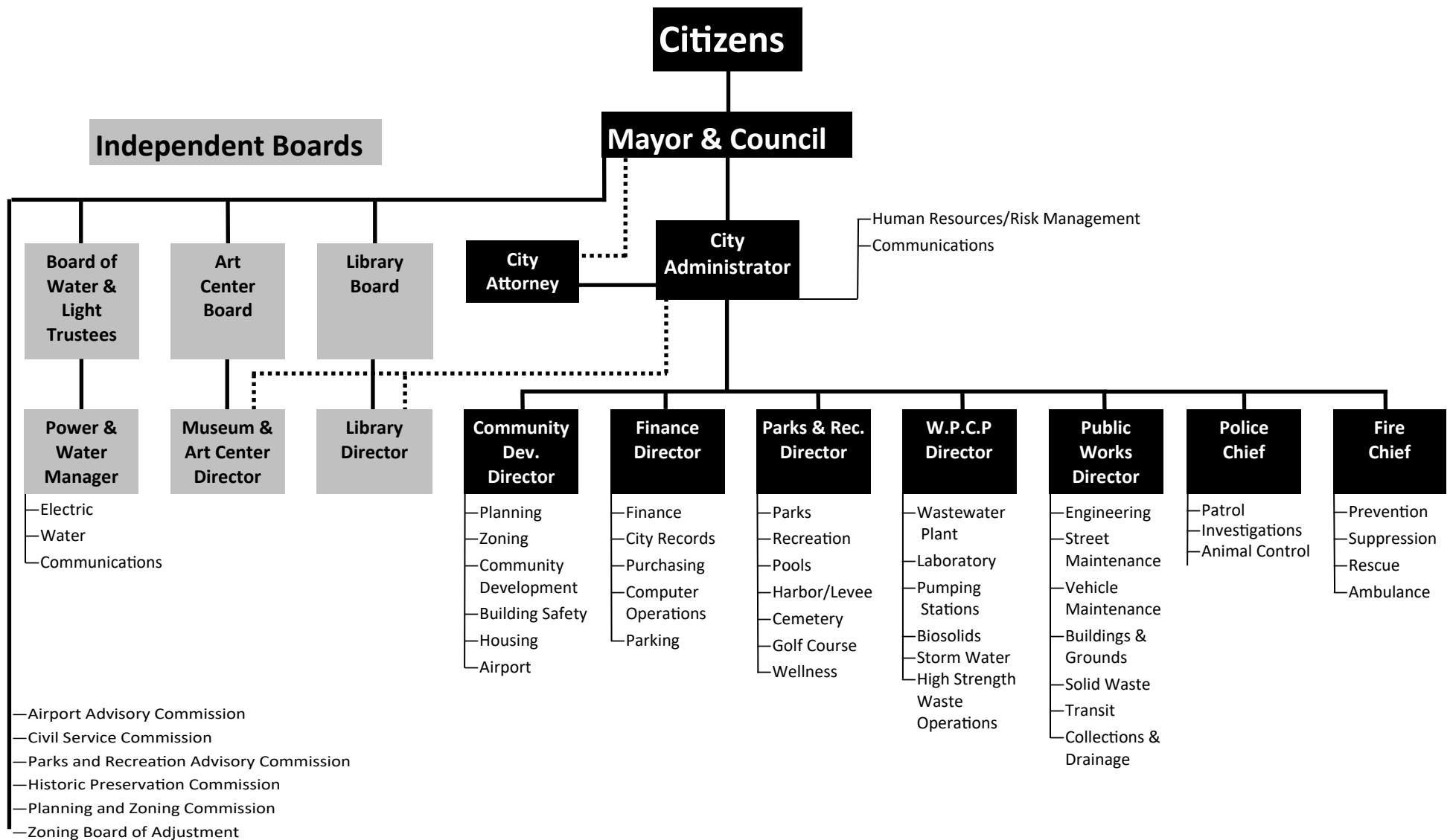
**City of Muscatine
Iowa**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO



City of Muscatine Organizational Structure

CITY OF MUSCATINE, IOWA

**List of Principal Officials
June 30, 2023**

Dr. Brad Bark, Mayor

CITY COUNCIL

DeWayne Hopkins
At Large

Angie Lewis
At Large

Dennis Froelich
First Ward

Jeff Osborne
Second Ward

Peggy Gordon
Third Ward

Nadine Brockert
Fourth Ward

John Jindrich
Fifth Ward

COUNCIL APPOINTED OFFICIALS

City Administrator
City Attorney

Carol Webb
Brent Hinders

DEPARTMENT DIRECTORS

Art Center Director
Finance Director
Fire Chief
Library Director
Parks & Recreation Director
Community Development Director
Police Chief
Public Works Director
Water Pollution Control Director

Melanie Alexander
Nancy A. Lueck
Jerry Ewers
Robert Fiedler
Richard Klimes
Jodi Royal-Goodwin
Tony Kies
Brian Stineman
Jon Koch



Independent Auditor's Report

To the Honorable Mayor
and Members of City Council
City of Muscatine, Iowa
Muscatine, Iowa

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the City of Muscatine, Iowa (City) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Muscatine Power & Water which represents 90 percent, 89 percent and 92 percent respectively, of the assets, net position, and revenues of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and in our opinion, insofar as it relates to the amounts included for Muscatine Power & Water, is based solely on the report of other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 16 to the financial statements, the City adopted new accounting guidance related to Governmental Accounting Standards Board Statement No. 96, *Subscription Based Information Technology Arrangements*. As a result, June 30, 2022 governmental activities and business-type activities capital assets and liabilities of each were restated \$232,966 and \$26,579, respectively, with no effect to their respective net position. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information; schedule of changes in the City's total OPEB liability and related ratios, schedule of changes in Muscatine Power & Water's net OPEB liability and related ratios, schedules of the City's proportionate share of the net pension liabilities for pension retirement systems, and schedules of the City's contributions for pension retirement systems, and Muscatine Power & Water schedule of changes in net pension liability and schedule of employer contributions on pages 19-35 and 101-125 be presented to supplement the basic financial statements.

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information, including the Schedule of Expenditures of Federal Awards required by Title 2, *U.S. Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the supplementary information and Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Bohnsack & Frommelt LLP

Moline, Illinois
November 20, 2023

Management's Discussion and Analysis

As management of the City of Muscatine, we present this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2023. This narrative is intended to supplement the letter of transmittal and the financial statements and should provide the reader with contextual information that will advance our goal of full disclosure.

Financial Highlights

- The assets and deferred outflows of resources of the City of Muscatine exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$188,432,254 (net position). Of this amount, \$16,456,747 (unrestricted net position), may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$5,211,653 during the year. This overall increase includes a \$1,749,655 increase in the governmental activities and a \$3,461,998 increase in the business-type activities.
- At the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$15,052,291, an increase of \$836,674 in comparison with the prior year. There were decreases of \$234,664 in the Road Use Tax fund, \$19,409 in the Debt Service fund, and \$407,376 in Other Governmental funds. These decreases were more than offset by increases of \$100,970 in the General fund, \$2,332 in the Employee Benefits fund, \$551,898 in the Local Option Sales Tax fund, \$86,693 in the American Rescue Plan Act (ARPA) fund, and \$756,230 in the Other Street Improvements fund. Of the ending balance, approximately 8% (\$1,164,899) was nonspendable, 50% (\$7,471,257) was restricted, 3% (\$447,737) was assigned, and 39% (\$5,968,398) was unassigned. Restricted, committed, assigned, and unassigned funds are available for spending within the statutory guidelines pertaining to each fund at the City's discretion.
- At the end of the current fiscal year, the City's unassigned fund balance for the general fund was \$6,185,328, which was 26.7% of total general fund expenditures.
- The City's total bonded debt decreased by \$3,195,170 (12.2%) during the current fiscal year. During the year, no new general obligation debt was issued and \$2,295,000 in general obligation debt was retired. Sewer revenue loans outstanding decreased by \$771,000 during the year.
- The City implemented Governmental Accounting Standards Board Statement (GASBS) No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs) during fiscal year 2023. The implementation of this standard revised certain asset and liability accounts related to SBITAs for both governmental and business-type activities.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between these four categories reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include Public Safety, Public Works, Health and Social Service, Culture and Recreation, Community and Economic Development, General Government, and Interest and Fees on Long-term Debt. The business-type activities of the City include Water Pollution Control, Transfer Station, Refuse Collection, Airport, Parking, Transit, Golf Course, Boat Harbor, Marina, Convention and Visitors Bureau, Ambulance, Soccer Events, and Public Housing.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also two legally separate entities, Muscatine Power and Water and the Muscatine County Solid Waste Agency, for which the City of Muscatine is considered to be financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself. Muscatine Power and Water issues separate financial statements. The Solid Waste Agency does not issue separate financial statements.

The government-wide financial statements can be found on pages 36-39 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. This information is useful in evaluating the City's near-term financing requirements and is typically the basis that is used for developing the next annual budget.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison.

The City has seven major governmental funds: the General Fund, the Employee Benefits Fund, the Local Option Sales Tax Fund, the Road Use Tax Fund, the American Rescue Plan Act (ARPA) fund, the Debt Service Fund, and the Other Street Improvements Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for these major funds. Data from all other non-major governmental funds are combined into a single aggregated presentation and are referenced under a single column as Other Governmental Funds. Individual fund data for each of the non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 40-45 of this report.

Proprietary funds. The City maintains two different types of proprietary funds. They are the enterprise funds and the internal service funds. While both types of proprietary funds are run in a business-like manner, enterprise funds are included in business-type activities since they serve the entire community, while internal service funds are included in *governmental activities* since they predominantly benefit the City's governmental functions.

Enterprise funds are used to report the functions presented as business-type activities in the government-wide financial statements. The City has thirteen (13) enterprise funds. Four of the enterprise funds, the Water Pollution Control Fund, Transfer Station Fund, Refuse Collection Fund, and Airport Fund are considered major funds and are reported individually throughout the report. The other nine (9) non-major enterprise funds are grouped together for reporting purposes and listed under a single heading, Other Enterprise Funds. Detail information for each of the nine (9) non-major enterprise funds is provided in combining statements elsewhere in this report.

Internal service funds are an accounting tool used to accumulate and allocate costs internally among the City's various functions. The City has four internal service funds: Equipment Services, Central Supplies, Health Insurance, and Dental Insurance. Individual fund data for the Internal Service Funds is provided in the form of combining statements in the latter section of this report.

The basic proprietary fund financial statements can be found on pages 46-50 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 51-100.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information includes (1) a budgetary comparison schedule on the aggregate basis for the City's budgeted governmental and proprietary funds, (2) the schedule of changes in the City's other post-employment benefits plan liability and related schedules, (3) the Muscatine Power & Water schedule of changes in the other post-employment benefits plan liability and related schedules, (4) the City's proportionate share of net pension liability and related pension contributions, (5) required supplementary information for Muscatine Power & Water's single-employer defined benefit pension plan, and (6) Muscatine Power & Water's proportionate share of net pension liability and related pension contributions.

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds, and internal service funds are presented immediately following the required supplementary information.

Government-wide Financial Analysis

As stated earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$188,432,254 at the close of the fiscal year ended June 30, 2023.

By far the largest portion of the City's net position (88.2%) reflects its investment in capital assets (e.g., land, infrastructure, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Muscatine's Net Position

	Governmental activities		Business-type activities		Total	
	Restated		Restated		Restated	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 43,556,248	\$ 44,783,294	\$ 20,652,545	\$ 19,515,941	\$ 64,208,793	\$ 64,299,235
Capital assets	95,777,626	94,974,747	93,820,107	92,950,542	189,597,733	187,925,289
Total assets	139,333,874	139,758,041	114,472,652	112,466,483	253,806,526	252,224,524
Deferred outflows of resources	3,703,605	3,607,057	723,803	634,316	4,427,408	4,241,373
Long-term liabilities outstanding	30,030,958	23,754,699	11,364,012	10,455,009	41,394,970	34,209,708
Other liabilities	5,459,962	5,326,742	1,695,041	1,759,032	7,155,003	7,085,774
Total liabilities	35,490,920	29,081,441	13,059,053	12,214,041	48,549,973	41,295,482
Deferred inflows of resources	20,443,907	28,930,660	807,800	3,019,154	21,251,707	31,949,814
Net position:						
Net investment in capital assets	81,445,255	80,298,038	84,669,996	83,454,376	166,115,251	163,752,414
Restricted	5,713,824	6,855,840	146,432	130,025	5,860,256	6,985,865
Unrestricted	(56,427)	(1,800,881)	16,513,174	14,283,203	16,456,747	12,482,322
Total net position	\$ 87,102,652	\$ 85,352,997	\$ 101,329,602	\$ 97,867,604	\$ 188,432,254	\$ 183,220,601

A portion of the City's net position (3.1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$16,456,747) may be used to meet the City's ongoing obligation to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position for the government as a whole and the business-type activities.

Net investment in capital assets increased by \$2,362,837 during the year. Restricted net position decreased by \$1,125,609. Unrestricted net position increased by \$3,974,425 during the year with the unrestricted net position of business-type activities increasing by \$2,229,971 and the unrestricted net position of governmental activities increasing by \$1,744,454.

CITY OF MUSCATINE CHANGES IN NET POSITION

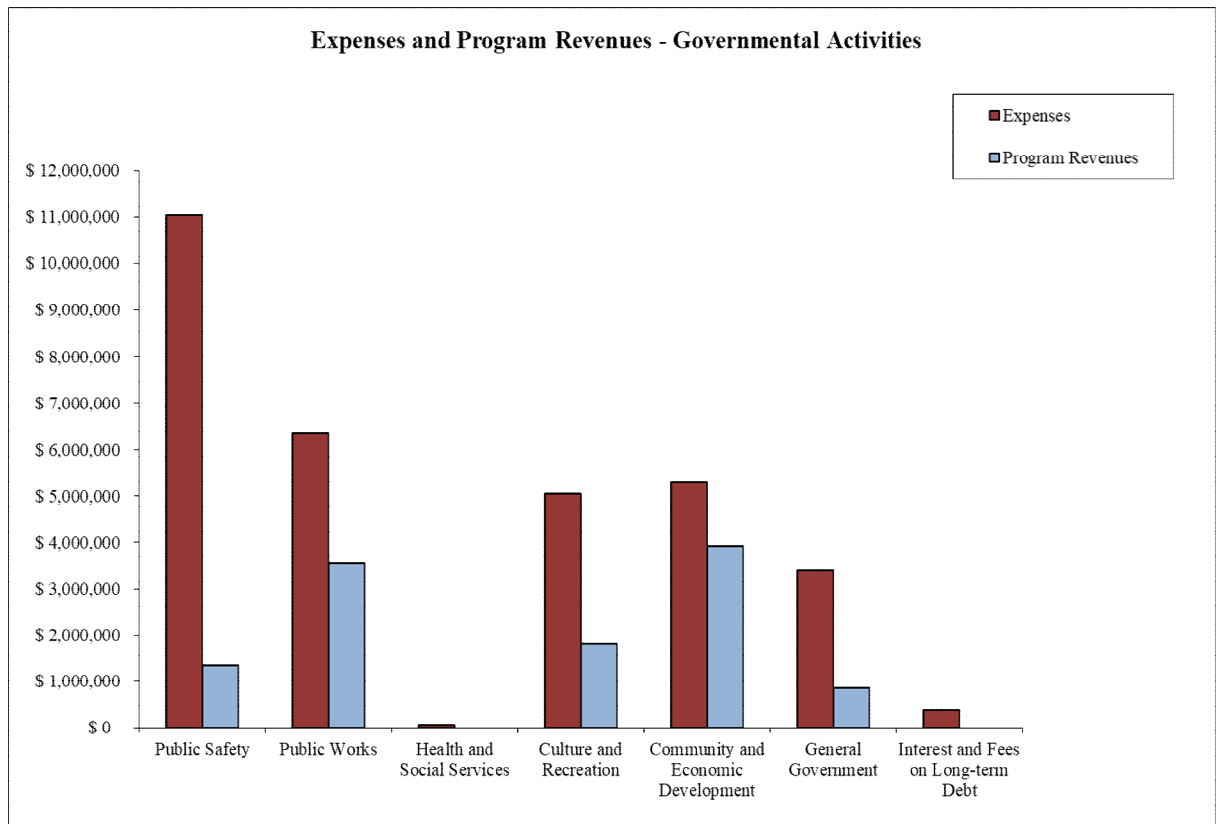
	Governmental activities		Business-type activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 3,166,208	\$ 3,298,492	\$ 16,468,354	\$ 15,933,266	\$ 19,634,562	\$ 19,231,758
Operating grants, contributions and restricted interest	8,245,144	7,707,340	1,654,247	1,907,013	9,899,391	9,614,353
Capital grants and contributions	77,285	2,664,159	614,062	1,714,621	691,347	4,378,780
General revenues:						
Property taxes	17,561,942	17,316,897	-	-	17,561,942	17,316,897
Utility taxes	54,091	55,053	-	-	54,091	55,053
Local option sales tax	4,058,733	3,869,916	-	-	4,058,733	3,869,916
Hotel/motel tax	577,993	593,267	-	-	577,993	593,267
Cable franchise tax	111,150	124,022	-	-	111,150	124,022
Utility franchise fees	429,907	518,879	-	-	429,907	518,879
Intergovernmental, not restricted to specific programs	575,957	654,374	-	-	575,957	654,374
Unrestricted investment earnings	517,641	20,952	425,149	26,521	942,790	47,473
Other	68,992	26,533	3,960	15,201	72,952	41,734
Total revenues	35,445,043	36,849,884	19,165,772	19,596,622	54,610,815	56,446,506
Expenses:						
Public safety	11,043,940	9,809,415	-	-	11,043,940	9,809,415
Public works	6,345,350	5,875,054	-	-	6,345,350	5,875,054
Health and social service	55,000	37,500	-	-	55,000	37,500
Culture and recreation	5,060,091	4,642,656	-	-	5,060,091	4,642,656
Community and economic development	5,288,806	5,294,571	-	-	5,288,806	5,294,571
General government	3,403,521	3,573,570	-	-	3,403,521	3,573,570
Interest and fees on long-term debt	371,883	250,580	-	-	371,883	250,580
Water pollution control	-	-	7,971,673	7,345,101	7,971,673	7,345,101
Transfer station	-	-	2,540,143	2,429,057	2,540,143	2,429,057
Refuse collection	-	-	2,293,097	2,257,853	2,293,097	2,257,853
Airport	-	-	512,254	414,563	512,254	414,563
Parking	-	-	210,854	187,405	210,854	187,405
Transit	-	-	1,132,347	1,067,608	1,132,347	1,067,608
Golf course	-	-	919,059	763,183	919,059	763,183
Boat harbor	-	-	37,671	43,152	37,671	43,152
Marina	-	-	10,786	6,193	10,786	6,193
Convention & visitors bureau	-	-	125,000	128,900	125,000	128,900
Ambulance	-	-	852,078	780,329	852,078	780,329
Soccer events	-	-	9,769	35,883	9,769	35,883
Public housing	-	-	1,215,840	999,527	1,215,840	999,527
Total expenses	31,568,591	29,483,346	17,830,571	16,458,754	49,399,162	45,942,100
Increase (decrease) in net position before transfers	3,876,452	7,366,538	1,335,201	3,137,868	5,211,653	10,504,406
Transfers in (out)	(2,126,797)	(2,415,158)	2,126,797	2,415,158	-	-
Increase (decrease) in net position	1,749,655	4,951,380	3,461,998	5,553,026	5,211,653	10,504,406
Net position, beginning of year	85,352,997	80,401,617	97,867,604	92,314,578	183,220,601	172,716,195
Net position, end of year	\$ 87,102,652	\$ 85,352,997	\$ 101,329,602	\$ 97,867,604	\$ 188,432,254	\$ 183,220,601

Governmental activities. Governmental activities increased the City's net position by \$1,749,655 during the year. This overall increase was due to the following:

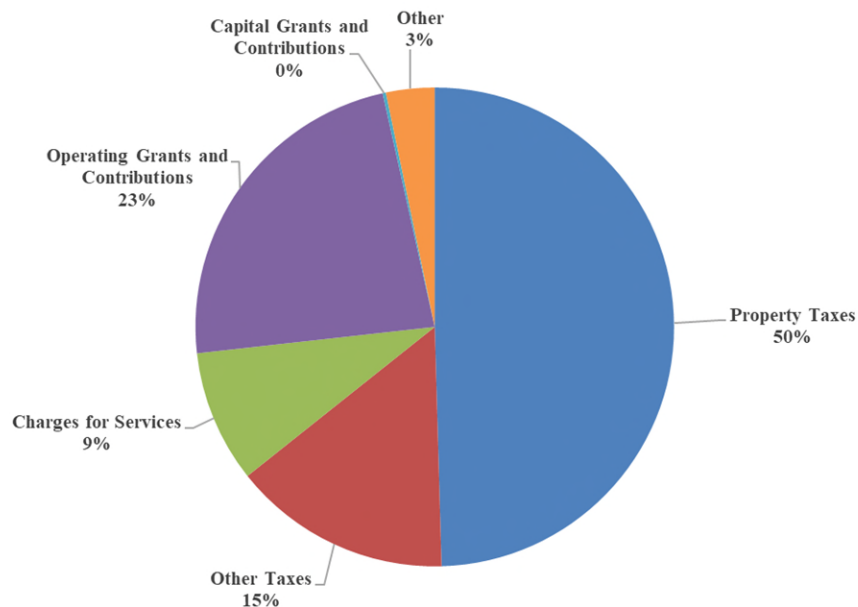
- Revenues for governmental activities decreased in total by \$1,404,841 or 3.8% from the previous year. This overall decrease is due to decreases in charges for services (\$132,284), capital grants

and contributions (\$2,586,874), utility taxes (\$962), hotel/motel taxes (\$15,274), cable franchise fees (\$12,872), utility franchise fees (\$88,972), intergovernmental not restricted to specific programs (\$78,417). These decreases were partially offset by increases in operating grants, contributions and restricted interest (\$537,804), property taxes (\$245,045), local option sales tax (\$188,817), unrestricted investment earnings (\$496,689), and other revenues (\$42,459).

- Property taxes increased by \$245,045 (1.4%). The City's property tax rate increased by \$.29845 per \$1,000 of valuation (1.9%) compared to the prior year. The increase in the property tax rate was needed to maintain city service levels due to the nearly flat change (.04% increase) in taxable valuations.
- Local option sales tax revenue increased by \$188,817 (4.9%). This increase may partially be due to more online sales with goods delivered directly to residents, and the increased costs of goods and services.
- Charges for services for governmental activities decreased by \$132,284 (4.0%) compared to the prior year. Public safety charges for services increased by \$24,764, public works charges decreased by \$30,370, culture and recreation increased by \$59,403, community development charges decreased by \$164,631, and general government charges decreased by \$21,450. The increase in public safety charges is due to a \$36,145 increase in revenue from automated traffic enforcement (ATE) camera fines and the net effect of various other increases and decreases in police and fire department revenues. The decrease in public works is primarily due to a decrease in capital project cost reimbursements. The increase in culture and recreation is primarily due to increases in various park facility and program revenues. The decrease in community development charges for services is primarily due to several one-time charges in the previous year. The general government charges for services fluctuate from year to year.
- Operating grants, contributions, and restricted interest increased by \$537,804. There were increases of \$36,546 in public safety, \$95,728 in public works, and \$923,858 in community and economic development. These increases were partially offset by decreases of \$498,771 in culture and recreation and \$19,557 in general government.
- Capital grants and contributions decreased by \$2,586,874 compared to the previous year. Capital grants and contributions fluctuate from year to year based on construction schedules for capital projects with grant funding.
- Unrestricted investment earnings increased by \$496,689 due to the significant increases in interest rates during the current year compared to the minimal rates in the prior year.
- Expenses for governmental activities increased by \$2,085,245 (7.1%) from the previous year.
- There was a \$1,050,902 decrease in unfunded pension liabilities (expense decrease) in the current year compared to the \$2,221,673 unfunded pension liabilities decrease (expense increase) in the prior year.
- Governmental expenses increased in the public safety function (\$1,234,525), increased in public works (\$470,296), increased in health and social service (\$17,500), increased in culture and recreation (\$417,435), decreased in community and economic development (\$5,765), decreased in general government (\$170,049), and increased in interest and fees on long-term debt (\$121,303).



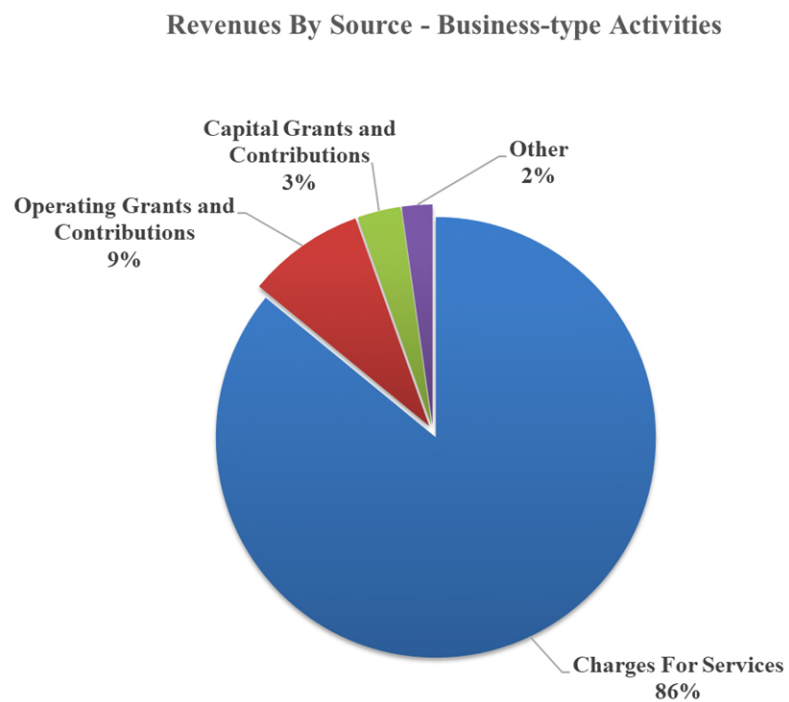
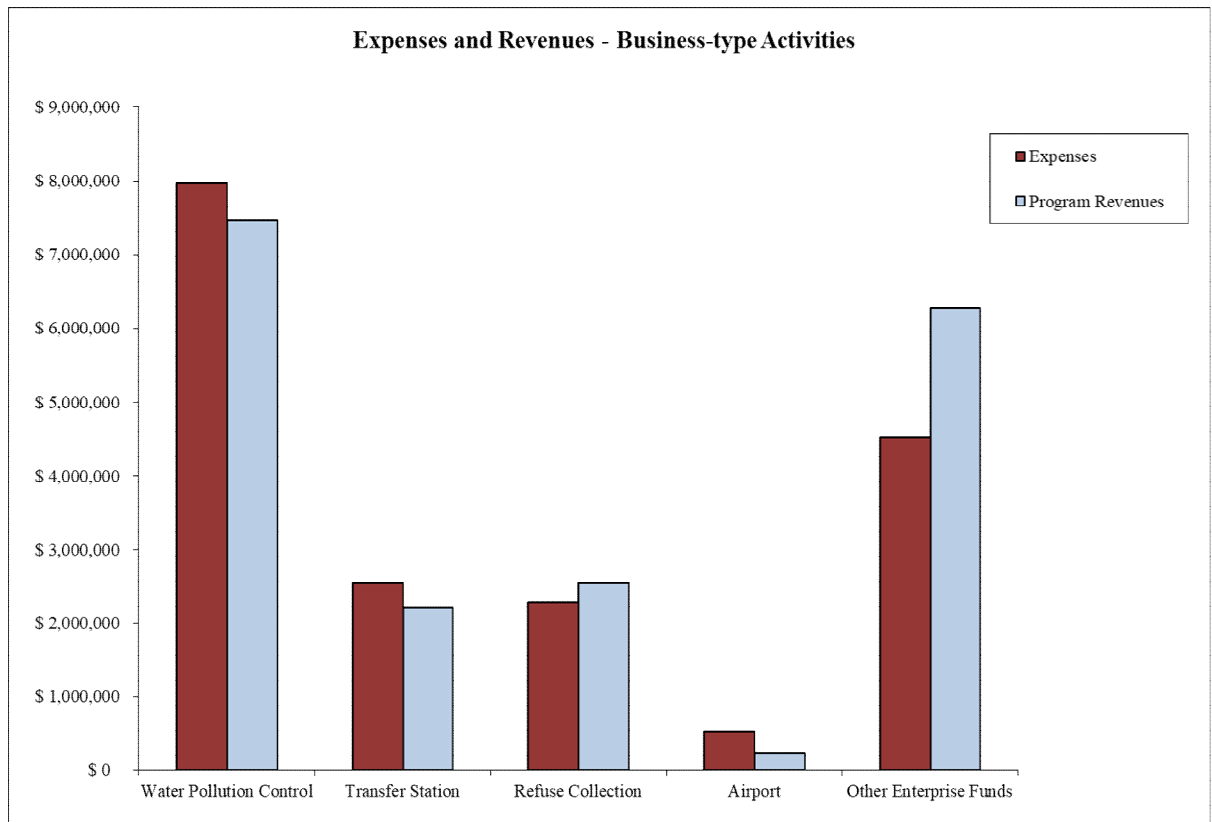
Revenues By Source - Governmental Activities



Business-type activities. Business-type activities increased the City's total net position by \$3,461,998 during the year. Increases in net position were reported in the Water Pollution Control, Refuse Collection, Transit, Golf Course, Convention and Visitors Bureau, and Public Housing funds. Decreases in net position were reported in the Transfer Station, Airport, Parking, Boat Harbor, Marina, Ambulance, and Soccer Events funds. Key elements of these changes are as follows:

- Net position of the Water Pollution Control fund increased by \$3,336,617 during the year. Transfers from the Local Option Sales Tax fund funded \$3,575,625 of sewer-related capital project costs during the year.
- Net position of the Transfer Station fund decreased by \$278,204 during the year.
- Net position of the Refuse Collection fund increased by \$194,234 during the year.
- Net position of the Airport fund decreased by \$268,240 during the year.
- Net position of the non-major enterprise funds increased by \$347,056 during the year due to increases in the Transit (\$299,402), Golf Course (\$92,796), Convention and Visitors Bureau (\$2,622), and Public Housing (\$87,650) funds. These increases were partially offset by decreases in the Parking (\$8,511), Boat Harbor (\$18,293), Marina (\$2,425), Ambulance (\$97,373), and Soccer Events (\$8,812) funds.
- Revenues for the business-type activities decreased in total by \$430,850 (2.2%).

- Charges for services increased in total by \$535,088 (3.4%). Water pollution control charges for services increased by \$74,192, transfer station charges decreased by \$28,251, refuse collection charges increased by \$118,117, airport charges increased by \$5,625, and non-major business type fund charges increased in total by \$365,405.
- For non-major business-type activities, there were increases of \$14,287 in parking charges, \$7,067 in transit charges, \$137,963 in golf course charges, \$1,167 in boat harbor charges, and \$229,196 in ambulance charges. There were decreases of \$291 in marina charges, \$20,142 in soccer event charges, and \$3,842 in public housing charges.
- Operating grants and contributions decreased by \$252,766 (13.3%). Operating grants and contributions decreased by \$2,496 in the refuse collection fund, \$12,505 in the airport fund, and \$327,499 in the transit fund. Operating grants and contributions increased by \$15,025 in the water pollution control fund and by \$74,709 in the public housing fund.
- Capital grants and contributions decreased by \$1,100,559. Airport capital grants decreased by \$1,583,608 and water pollution control capital contributions decreased by \$1,500. Transit capital grants increased by \$336,974 and public housing capital grants increased by \$147,575.
- Expenses for the business-type activities increased \$1,371,817 (8.3%). Expenses increased by \$626,572 in the water pollution control fund; increased by \$111,086 in the transfer station fund; increased by \$35,244 in the refuse collection fund; increased by \$97,691 in the airport fund; increased by \$23,449 in the parking fund; increased by \$64,739 in the transit fund; increased by \$155,876 in the golf course fund; decreased by \$5,481 in the boat harbor fund; increased by \$4,593 in the marina fund; decreased by \$3,900 in the convention and visitors bureau fund; increased by \$71,749 in the ambulance fund; decreased by \$26,114 in the soccer events fund; and increased by \$216,313 in the public housing fund.



Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$15,052,291, an increase of \$836,674 (5.9%) in comparison with the prior year. There were increases in fund balance of \$100,970 in the general fund, \$2,332 in the employee benefits fund, \$551,898 in the local option sales tax fund, \$86,693 in the American Rescue Plan Act (ARPA) fund, and \$756,230 in the other street improvements fund. These increases were partially offset by decreases of \$234,664 in the road use tax fund, \$19,409 in the debt service fund, and \$407,376 in other governmental funds.

Of the combined \$15,052,291 governmental fund balances at year-end, \$1,164,899 (7.7%) is classified as nonspendable and includes prepaid items, advances to other funds, and permanent fund principal. A total of \$7,471,257 (49.6%) is classified as restricted by grantors, state or federal laws, or enabling legislation. Assigned fund balances total \$447,737 (3.0%) with these funds assigned for purchases on order and future equipment purchases. The remaining \$5,968,398 is classified as unassigned (39.7%). By definition unassigned balances include all deficit balances. There was a deficit fund balance in the other street improvements fund due to the timing of the receipt of grant funds for a street project. There were also deficit balances in two community development block grant special revenue funds due to the timing of receipt of grant funds for these projects. The remaining governmental funds had positive fund balances at the end of the fiscal year.

The general fund is the chief operating fund of the City of Muscatine. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$6,185,328, while the total fund balance was \$6,750,045. The General Fund balance includes a total of \$116,980 classified as nonspendable for prepaid items and advances to other funds. The assigned portion of the balance totals \$447,737 which includes \$72,705 for purchases on order and \$375,032 for future equipment purchases. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. The unassigned and total general fund balances at the end of the fiscal year represent 26.7% and 29.2%, respectively, of total general fund expenditures. The unassigned percentage increased slightly from the prior year and the total general fund balance percentage decreased slightly from the prior year computations of unassigned and total fund balances of 26.4% and 30.0%, respectively. The City of Muscatine's general fund balance increased by \$100,970 (1.5%) during the current fiscal year.

The Employee Benefits fund balance increased during the year by \$2,332. Taxes are levied in this fund for employee benefits for general fund employees. This fund is generally budgeted to have a zero balance each year. Any balance in this fund is due to savings from vacancies and changes in insurance coverages in the current and prior fiscal years.

The Local Option Sales Tax fund balance increased during the fiscal year by \$551,898. Funds are transferred to the sewer capital project funds as needed to fund project costs. The fund balance of \$1,950,904 at year-end will be used to fund the ongoing multi-phase West Hill Sewer Separation project required by an E.P.A. Consent Order to be completed by 2028. The increase in fund balance was directly related to actual costs incurred through the end of the current fiscal year on the phases of the West Hill sewer project currently under construction.

The Road Use Tax fund balance decreased by \$234,664 during the year. Actual Road Use Tax revenues exceeded the budget estimate for the year. The fund balance of \$1,534,363 at year-end will be used for future street maintenance and capital project costs.

The American Rescue Plan Act (ARPA) fund balance increased by \$86,693 during the year. This increase represents the interest earned on these funds in the current year.

The Debt Service fund balance decreased by \$19,409 during the year due to the budgeted use of a portion of the debt service fund balance. The ending fund balance of \$92,192 will be used for future year bond principal and interest payments.

The Other Street Improvements Fund balance increased by \$756,230 during the year to a reduced deficit of \$216,930. This increase reflects the receipt of a portion of the grant funds that are providing supplemental funding for the Grandview Avenue phase of the Mississippi Drive Corridor project.

The fund balances in the Other Governmental Funds decreased by \$407,376. Fund balances decreased by \$4,622 in the non-major special revenue funds, decreased by \$411,104 in the non-major capital projects funds, and increased by \$8,350 in the non-major permanent funds. The decrease in the non-major capital project funds is primarily in Other Public Improvement projects and due to the expenditure of prior year bond proceeds.

Proprietary funds. The City of Muscatine's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net position for the City's enterprise funds as of June 30, 2023 was \$100,474,221, an increase of \$3,331,463 (3.4%) from the previous fiscal year's net position. Of the net position of the enterprise funds, \$85,199,620 is the net investment in capital assets of the enterprise funds. Restricted net position totaled \$146,432. Unrestricted net position totaled \$15,128,169, an increase of \$1,569,812 compared to the previous year.

The City's internal service funds include Equipment Services, Central Supplies, Health Insurance, and Dental Insurance. Net position for the internal service funds totaled \$2,351,354 as of June 30, 2023, an increase of \$280,073 from the previous year. Net position increased by \$32,440 in the Equipment Services fund, by \$230,369 in the Health Insurance fund, by \$17,189 in the Dental Insurance fund, and by \$75 in the Central Supplies fund.

General Fund Budgetary Highlights

During the year there was a \$207,000 increase in General Fund appropriations between the original General Fund budget and the final amended budget. Budgeted revenues and transfers in to the General Fund increased by \$132,875 from the original to the amended budget.

When the original 2022/2023 budget was being prepared in January and February of 2022, City Council and staff were taking a conservative and cautious approach for estimating revenues. At that time the local economy was still recovering from the impacts of the COVID-19 pandemic.

The 2022/2023 revised estimate (Budget Amendment #1) was prepared in January and February of 2023 as part of the development of the 2023/2024 City Budget. At that time, it appeared the local economy was recovering from the COVID-19 pandemic, and several revenue estimates were increased from the original 2022/2023 budget including (1) hotel/motel tax revenue was revised from the original budget amount of \$375,000 to \$550,000 (actual hotel/motel tax for the year was \$577,993), (2) building permit revenue was

revised from the original budget amount of \$170,000 to \$240,000 (actual building permit revenue for the year was \$358,032), (3) interest revenue for the General Fund was revised from the original budget of \$1,000 to \$100,000 with the increasing interest rates (the actual General Fund interest revenue was \$168,176).

Expenditure concerns were noted in the 2022/2023 revised estimate (Amendment #1) and these continue to be concerns including (1) a new Seasonal Pay Plan with higher hourly rates was implemented effective April 1, 2023 due to challenges in filling seasonal positions, primarily in the Park and Recreation department, (2) revised estimate expenditures were increased throughout City departments due to increases in the cost of operating supplies, including fuel and parts, and (3) there are long lead times for ordering new vehicles and equipment, requiring higher maintenance costs for the current fleet.

Following are the main components of the overall budget appropriation increase during the year:

- There was a \$123,000 increase in the public safety function budgets. This included an increase of \$20,000 in the police department budget (primarily due to increased fuel and supply costs), and an increase of \$103,000 in the fire department budget. The fire department budget increase included \$50,000 for medical payments for a former firefighter that retired due to a work-related injury or illness, and increased fuel and supply costs.
- Public works function budgeted expenditures were decreased in total by \$222,700. This overall decrease is primarily due to amendments for (1) savings from vacancies in several positions in the roadway maintenance and engineering budgets, with new employees starting at lower rates in the pay plan, and (2) the actual cost of the rubber tire loader coming in under budget by \$84,400.
- The culture and recreation function appropriation increased in total by \$180,300. There were increases in most park and recreation activity budgets which totaled \$30,200 due to implementation of the new seasonal pay plan in March of 2023. Other increases included (1) \$81,600 in the park maintenance budget for retirement pay for two employees, increased fuel and maintenance supply costs, and increased repair and maintenance services costs, (2) the Aquatic Center budget increased by \$51,400 for repair and maintenance services costs not in the original budget, and (3) the cemetery budget increased \$11,800 due to increased fuel and maintenance supply costs, and increased maintenance services costs.
- The community and economic development function appropriation increased by \$19,500. This overall increase is due to increased nuisance abatement costs. These costs are billed to the property owners, and if not paid, are assessed to the properties.
- There was a \$106,900 increase in the general government function appropriation from the original budget to the amended budget. There was an increase of \$65,500 in the legal services budget due to increased hours for the city attorney, an increase of \$62,200 in the human resources budget which included funding for a compensation study, and an \$11,300 increase in the building and grounds budget due to increased costs for building maintenance supplies and services. Reductions in other general government activities offset a portion of these increases.

Capital Asset and Debt Administration

Capital assets. The City of Muscatine's investment in capital assets for its governmental and business-type activities as of June 30, 2023, amounts to \$189,597,733 (net of accumulated depreciation), an increase

of \$1,672,444 compared to the prior year as restated for right-to-use subscription assets. This investment in capital assets includes land, buildings and building improvements, machinery and equipment, park facilities, streets, and bridges. The City of Muscatine's investment in capital assets for the current fiscal year increased by \$802,879 for governmental activities compared to the prior year and increased by \$869,565 for business-type activities.

Major capital asset events during the current fiscal year included the following:

- Additions to capital assets (net of asset retirements) totaled \$10,028,773.
- Major asset additions included \$2,755,054 in street improvements; \$3,332,685 in sewer system improvements; \$1,187,425 in park improvements; \$543,985 for various building and facility improvements, \$214,151 for airport improvements, \$333,650 for transfer station improvements, and \$72,245 for water pollution control plant improvements.
- Depreciation and amortization expense totaled \$9,174,068 for the year with \$5,121,976 in the governmental activities and \$4,052,092 in the business-type activities.

**City of Muscatine Capital Assets
(Net of Depreciation)**

	Governmental activities		Business-type activities		Total	
	Restated		Restated		Restated	
	2023	2022	2023	2022	2023	2022
Land, art work, and construction in progress, not being depreciated	\$ 31,402,636	\$ 29,804,172	\$ 10,028,501	\$ 6,610,535	\$ 41,431,137	\$ 36,414,707
Other capital assets net of accumulated depreciation	64,374,990	65,170,575	83,791,606	86,340,007	148,166,596	151,510,582
Total capital assets	<u>\$ 95,777,626</u>	<u>\$ 94,974,747</u>	<u>\$ 93,820,107</u>	<u>\$ 92,950,542</u>	<u>\$ 189,597,733</u>	<u>\$ 187,925,289</u>

Additional information on the City of Muscatine's capital assets can be found in note 5 on pages 67-69 of this report.

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$23,059,559. Of this amount, \$14,889,559 is general obligation debt backed by the full faith and credit of the City with \$14,458,967 of this debt reflected as debt of the governmental activities and \$430,592 reflected as debt of the business-type activities. The remainder of the City of Muscatine's debt represents revenue bonds secured solely by specific revenue sources.

**City of Muscatine Outstanding Debt
General Obligation and Revenue Bonds**

	Governmental activities		Business-type activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation bonds	\$ 14,458,967	\$ 16,801,255	\$ 430,592	\$ 512,474	\$ 14,889,559	\$ 17,313,729
Revenue bonds	-	-	8,170,000	8,941,000	8,170,000	8,941,000
Total	<u>\$ 14,458,967</u>	<u>\$ 16,801,255</u>	<u>\$ 8,600,592</u>	<u>\$ 9,453,474</u>	<u>\$ 23,059,559</u>	<u>\$ 26,254,729</u>

The City's total bonded debt decreased in total by \$3,195,170 during the year. The City did not issue any new general obligation bonds during the year. There was also no additional revenue debt issued during the year. Debt retired totaled \$3,066,000, which included \$2,295,000 in general obligation bonds and \$771,000 in sewer revenue bonds.

State statutes limit the amount of general obligation debt to 5% of the total actual valuation of property in the City of Muscatine. The current debt limit of the City of Muscatine is \$77,753,991. The face value of the bonded debt applicable to the debt limit totals \$14,465,000. The City also has Tax Increment Financing rebate agreements that total to a maximum obligation of \$2,572,003, lease obligations of \$17,526, and subscription-based information technology arrangements (SBITAs) of \$272,367 as of the end of the year. The bonded debt, rebate agreements, lease obligations, and SBITAs total to \$17,326,896. Although tax increment rebate agreements are required to be included in the computation of debt subject to the debt limit, these obligations are totally financed by incremental taxes received from the benefitted properties. The City's debt, including the rebate agreement obligations, is significantly less than the maximum debt limit allowed.

The City was assigned an Aa2 rating from Moody's Investor Services for the City's most recent general obligation bond issue in June of 2022. This rating was the same rating as that assigned for the May 2020 bond issue.

Additional information on the City's long-term debt can be found in note 6 on pages 70-77 of this report.

Economic Factors and Next Year's Budgets and Rates

- The average annual unemployment rate for Muscatine County was 3.0% in calendar year 2022, 4.2% in calendar year 2021, 5.8% in calendar year 2020, and 2.8% in calendar year 2019. Separate unemployment figures are not maintained for the City of Muscatine. The higher unemployment rates in calendar years 2020 and 2021 are attributed to the COVID-19 pandemic.
- The City's taxable value increased by 4.88% for the 2021/2022 year, remained relatively flat with a .04% increase for the 2022/2023 fiscal year, and increased by 8.36% for the upcoming 2023/2024 year.
- In 2013 State legislation for property tax reform implemented a 10% rollback at 5% per year over two years (2014/2015 and 2015/2016), on commercial, industrial, and railroad property, after which this property has been taxed at 90%. This legislation included some backfill funding for local governments. There was no further change to the rollback factor on commercial, industrial, or railroad valuations for the 2016/2017 through 2023/2024 budgets. This legislation also created a new "multi-residential" property class which was rolled back to residential levels as of January 1, 2022, without backfill to local governments. This was phased out beginning in the 2016/2017 fiscal year. The rollback factor for these properties was 86.25% in 2016/2017, 82.50% for 2017/2018, 78.75% for 2018/2019, 75.00% for 2019/2020, 71.25% for 2020/2021, 67.50% for 2021/2022, and 63.75% for 2022/2023. Beginning in 2023/2024, the rollback will be equivalent to the residential rollback.
- In the 2021 legislative session, Senate File 619 was enacted which will phase out the backfill funding for the commercial, industrial, and railroad property rollback included in the 2013 property tax reform legislation discussed above. The City of Muscatine's base backfill amount totaled \$610,325. Based on the City's 18.68% increase in taxable valuation (without gas and electric) between fiscal years 2013/2014 and 2020/2021, the City qualified for the 8-year phase-out of the backfill reimbursement. This calculates to a 12.5% annual reduction in the reimbursement beginning in fiscal year 2022/2023. The backfill for 2022/2023 was \$538,792. The backfill will decrease to \$461,821, to \$384,851, to

\$307,881, to \$230,911, to \$153,940, and to \$76,970, for the following six years. The backfill funding will be fully eliminated beginning in the 2029/2030 budget year.

- In the 2023 legislative session, House File 718 was enacted which will impact city governments beginning in the 2024/2025 fiscal year. This legislation created a newly-defined adjusted city general fund levy (ACGFL) and eliminated several separate tax levies that had been available to city governments. The new ACGFL is subject to potential limitation or reductions in the fiscal year 2024/2025 through 2027/2028 budgets, depending on the city's non-tax increment growth compared to the previous year. The impact to the City of Muscatine from this legislation has not yet been determined.
- The upcoming budget provides funding for capital improvement projects to continue. Local option sales tax funds will continue to be used to fund sanitary and storm sewer projects in the City (80%) and also ongoing costs of the City's pavement management program (20%). On March 6, 2018, voters approved a 15-year extension (to June 30, 2034) to the local option sales tax which was previously scheduled to end on June 30, 2019.
- Construction began in the spring of 2017 and the contract was closed out in May of 2019 on phase one of the Mississippi Drive Corridor reconstruction project. The first phase of this project was from the Mississippi River bridge to Broadway except for the intersection at Mulberry Avenue. Construction began in the fall of 2019 and was completed in the fall of 2020 on phase two of the project, which was the roundabout at the 2nd and Mulberry intersection. Construction began in 2020/2021 on the Grandview Avenue phase of the project, which is the next phase of the Corridor project. The Grandview Avenue reconstruction is scheduled to continue in 2023/2024 and to be completed by the spring of 2024. The Corridor project is being funded from the \$13 million in Transfer of Jurisdiction funds the City received from the State in August of 2014, \$4 million in contributions from the Canadian Pacific Railroad (for phase one), federal grant funding of \$3,550,000 to assist in funding the Grandview Avenue phase of this project, and general obligation bonds as needed to complete the financing of this project. The final phase of this project is the roundabout at the Mississippi Drive/Grandview intersection (Carver Corner), which is currently under design.
- Several other capital projects were underway in 2022/2023 and are scheduled to be completed in 2023/2024 and 2024/2025. These include the final work on phases 5-A and 5-B of the West Hill Sewer Separation project funded from local option sales tax, phases 6-A and 6-B of the West Hill Sewer Separation project funded from State Revolving Fund (SRF) Loan proceeds, and the Southend Community Improvement projects funded 100% by a grant from the Community Foundation.
- In 2023/2024, the City will continue the ongoing maintenance portion of the Comprehensive Pavement Management Program. Prior year funding allocations totaling over \$5 million were used to complete the initial upgrade of the City's streets. Annual allocations to maintain streets at this higher level will continue to be funded from the 20% allocation of local option sales tax and road use taxes.
- In 2007, the City signed a Consent Order with the Environmental Protection Agency (E.P.A.) that requires the City to complete specific major sewer separation projects by 2028. The West Hill Sewer Separation project is the remaining project mandated by this Consent Order. This is a multi-year, multi-phase project estimated to reach or exceed \$54 million in total costs. Local option sales tax funds will fund a significant portion of the cost of this project. The local option sales tax funds, however, will need to be supplemented with future SRF loans or other funds to complete the financing for this project. The City is setting aside annual allocations from the Water Pollution Control fund operating budget so these funds will also be available to assist with financing this project.

- In March of 2023 the City was awarded a \$1 million grant from the Iowa Economic Development Authority for a multi-use indoor sports dome. Additional private funding contributions of \$2 million and \$1 million from the City and Muscatine County will complete the financing for this project. The project is scheduled to be completed by the end of the 2024 calendar year.
- The 2023/2024 budget provides for increases in sewer, refuse collection, and golf course fees. No fee increases are budgeted for the transfer station, parking, transit, or boat harbor.

Requests for Information

This financial report is designed to provide a general overview of the City of Muscatine's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, 215 Sycamore Street, Muscatine, Iowa, 52761.

City of Muscatine, Iowa
Statement of Net Position
June 30, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Muscatine County Solid Waste Agency	Muscatine Power & Water
ASSETS					
Cash and pooled investments	\$ 15,862,896	\$ 15,336,638	\$ 31,199,534	\$ 2,167,575	\$ 26,277,725
Investments	1,002,527	1,079,321	2,081,848	-	53,412,128
Receivables (net of allowance for uncollectibles):					
Interest	109,527	75,154	184,681	25,989	313,212
Taxes	19,438,392	-	19,438,392	-	-
Accounts	850,161	2,170,944	3,021,105	-	10,562,107
Intergovernmental	6,035,521	193,653	6,229,174	-	-
Lease receivables	863,002	540,518	1,403,520	-	-
Internal balances	(855,381)	855,381	-	-	-
Inventories	138,117	42,262	180,379	-	15,346,491
Prepays	111,486	5,900	117,386	-	1,093,332
Restricted assets:					
Temporarily restricted:					
Cash and pooled investments	-	176,850	176,850	3,023,910	947,950
Restricted accrued interest	-	3,407	3,407	-	-
Assets held for resale	-	172,517	172,517	-	-
Capital assets:					
Land, art work and construction in progress, not being depreciated	31,402,636	10,028,501	41,431,137	1,120,958	9,886,155
Other capital assets net of accumulated depreciation	64,091,830	83,791,606	147,883,436	482,276	-
Utility plant in service	-	-	-	-	111,698,273
Intangible assets (net of accumulated amortization)	283,160	-	283,160	-	-
Joint venture rights	-	-	-	-	144,158
Net pension asset	-	-	-	-	891,017
Total assets	139,333,874	114,472,652	253,806,526	6,820,708	230,572,548
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows	3,158,522	567,869	3,726,391	-	7,642,083
OPEB related deferred outflows	545,083	155,934	701,017	-	295,323
Total deferred outflows of resources	3,703,605	723,803	4,427,408	-	7,937,406
LIABILITIES					
Accounts payable and accruals	2,484,522	1,337,443	3,821,965	85,166	8,331,302
Retainages payable	115,104	243,799	358,903	-	-
Deposits	-	46,117	46,117	-	1,057,357
Accrued interest payable	35,903	14,983	50,886	-	-
Escrow liability	89,303	4,731	94,034	-	-
Unearned revenue	2,717,603	47,968	2,765,571	-	28,191,739
Liabilities payable from restricted assets:					
Current installment of long-term debt	17,527	-	17,527	-	1,854,565
Accrued interest payable	-	-	-	-	43,579
Noncurrent liabilities:					
Due within one year	3,374,167	1,128,696	4,502,863	2,444	-
Due in more than one year	26,656,791	10,235,316	36,892,107	4,727,659	21,428,871
Total liabilities	35,490,920	13,059,053	48,549,973	4,815,269	60,907,413
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows	697,530	255,771	953,301	-	13,134,310
OPEB related deferred inflows	108,306	30,984	139,290	-	86,164
Deferred inflow - property taxes	18,786,623	-	18,786,623	-	-
Deferred inflow - leases	851,448	521,045	1,372,493	-	-
Total deferred inflows of resources	20,443,907	807,800	21,251,707	-	13,220,474

(Continued)

(Continued)

NET POSITION

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Muscatine County Solid Waste Agency	Muscatine Power & Water
Net investment in capital assets	81,445,255	84,669,996	166,115,251	1,603,234	101,066,127
Restricted for:					
Debt service	92,192	146,432	238,624	-	904,371
Public works	1,885,547	-	1,885,547	-	-
Community and economic development	399,572	-	399,572	-	-
Public safety	14,224	-	14,224	-	-
Employee benefits	144,421	-	144,421	-	-
Tax increment financing projects	856,521	-	856,521	-	-
Capital projects	527,466	-	527,466	-	-
Perpetual care, nonexpendable	915,919	-	915,919	-	-
Endowments:					
Nonexpendable	132,000	-	132,000	-	-
Expendable	745,962	-	745,962	-	-
Unrestricted	(56,427)	16,513,174	16,456,747	402,205	62,411,569
Total net position	<u>\$ 87,102,652</u>	<u>\$ 101,329,602</u>	<u>\$ 188,432,254</u>	<u>\$ 2,005,439</u>	<u>\$ 164,382,067</u>

The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa
Statement of Activities
For the Year Ended June 30, 2023

		Program Revenues			Net (Expense) Revenue and Changes in Net Position				
					Primary Government			Component Units	
			Operating Grants, Contributions and Restricted Interest	Capital Grants and Contributions				Muscatine County Solid Waste Agency	Muscatine Power & Water
Functions:	Expenses	Charges for Services			Governmental Activities	Business-Type Activities	Total		
Primary Government:									
Governmental activities:									
Public safety	\$ 11,043,940	\$ 889,917	\$ 442,337	\$ -	\$ (9,711,686)	\$ -	\$ (9,711,686)		
Public works	6,345,350	237,451	3,312,189	718	(2,794,992)	-	(2,794,992)		
Health and social services	55,000	-	-	-	(55,000)	-	(55,000)		
Culture and recreation	5,060,091	556,157	1,192,360	76,567	(3,235,007)	-	(3,235,007)		
Community and economic development	5,288,806	628,772	3,293,726	-	(1,366,308)	-	(1,366,308)		
General government	3,403,521	853,911	4,532	-	(2,545,078)	-	(2,545,078)		
Interest and fees on long-term debt	371,883	-	-	-	(371,883)	-	(371,883)		
Total governmental activities	31,568,591	3,166,208	8,245,144	77,285	(20,079,954)	-	(20,079,954)		
Business-type activities:									
Water pollution control	7,971,673	7,453,420	15,608	-	-	(502,645)	(502,645)		
Transfer station	2,540,143	2,213,456	-	-	-	(326,687)	(326,687)		
Refuse collection	2,293,097	2,498,876	41,781	-	-	247,560	247,560		
Airport	512,254	93,875	33,995	109,565	-	(274,819)	(274,819)		
Parking	210,854	202,191	-	-	-	(8,663)	(8,663)		
Transit	1,132,347	133,721	926,093	356,922	-	284,389	284,389		
Golf course	919,059	1,010,143	-	-	-	91,084	91,084		
Boat harbor	37,671	15,040	-	-	-	(22,631)	(22,631)		
Marina	10,786	8,327	-	-	-	(2,459)	(2,459)		
Convention and visitors bureau	125,000	-	-	-	-	(125,000)	(125,000)		
Ambulance	852,078	2,333,260	-	-	-	1,481,182	1,481,182		
Soccer Events	9,769	10	-	-	-	(9,759)	(9,759)		
Public housing	1,215,840	506,035	636,770	147,575	-	74,540	74,540		
Total business-type activities	17,830,571	16,468,354	1,654,247	614,062	-	906,092	906,092		
Total primary government	\$ 49,399,162	\$ 19,634,562	\$ 9,899,391	\$ 691,347	(20,079,954)	906,092	(19,173,862)		
Component Units:									
Muscatine County Solid Waste Agency	1,355,998	1,145,169	117,177	-				\$ (93,652)	\$ -
Muscatine Power & Water	162,305,764	170,660,766	-	225,909				-	8,580,911
Total component units	\$ 163,661,762	\$ 171,805,935	\$ 117,177	\$ 225,909				(93,652)	8,580,911

(Continued)

(Continued)

	Net (Expense) Revenue and Changes in Net Position				
	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Muscatine County Solid Waste Agency	Muscatine Power & Water
General revenues:					
Property taxes	17,561,942	-	17,561,942	-	-
Utility taxes	54,091	-	54,091	-	-
Local option sales tax	4,058,733	-	4,058,733	-	-
Hotel/motel taxes	577,993	-	577,993	-	-
Cable franchise taxes	111,150	-	111,150	-	-
Utility franchise fees	429,907	-	429,907	-	-
Intergovernmental, unrestricted	575,957	-	575,957	-	-
Unrestricted investment income	517,641	425,149	942,790	134,194	769,268
Gain on sale of capital assets	65,000	3,960	68,960	-	-
Contributions to endowments	3,992	-	3,992	-	-
Transfers	(2,126,797)	2,126,797	-	-	-
Total general revenues, contributions to endowments and transfers	21,829,609	2,555,906	24,385,515	134,194	769,268
Change in net position	1,749,655	3,461,998	5,211,653	40,542	9,350,179
Net position, June 30, 2022	85,352,997	97,867,604	183,220,601	1,964,897	155,031,888
Net position, June 30, 2023	\$ 87,102,652	\$ 101,329,602	\$ 188,432,254	\$ 2,005,439	\$ 164,382,067

The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

Balance Sheet
Governmental Funds
June 30, 2023

	General	Employee Benefits	Local Option Sales Tax	Road Use Tax	American Rescue Plan Act	Debt Service
ASSETS						
Cash and pooled investments	\$ 6,877,384	\$ 109,285	\$ 39,724	\$ 1,002,308	\$ 3,130,685	\$ 71,709
Investments	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles):						
Interest	37,563	-	8,778	-	16,752	4,495
Taxes	9,111,723	4,829,393	302,402	-	-	2,264,584
Accounts	275,316	-	-	-	-	-
Intergovernmental	432,120	-	-	532,055	-	-
Lease receivables	863,002	-	-	-	-	-
Prepaid items	111,486	-	-	-	-	-
Advances to other funds	5,494	-	1,600,000	-	-	-
Total assets	17,714,088	4,938,678	1,950,904	1,534,363	3,147,437	2,340,788
LIABILITIES						
Accounts payable and accruals	\$ 1,036,761	\$ -	\$ -	\$ -	\$ 352,064	\$ -
Retainages payable	-	-	-	-	-	-
Escrow liability	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Unearned revenue	5,329	-	-	-	2,706,992	-
Total liabilities	1,042,090	-	-	-	3,059,056	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	8,825,144	4,794,257	-	-	-	2,248,596
Unavailable revenue - intergovernmental	245,361	-	-	-	-	-
Deferred inflows - leases	851,448	-	-	-	-	-
Total deferred inflows of resources	9,921,953	4,794,257	-	-	-	2,248,596
FUND BALANCES						
Nonspendable						
Prepaid items	111,486	-	-	-	-	-
Advances to other funds	5,494	-	-	-	-	-
Permanent fund principal	-	-	-	-	-	-
Restricted for:						
Grant purposes	-	-	-	-	-	-
Streets and sidewalks	-	-	-	1,534,363	88,381	-
Law enforcement	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-
Park improvements	-	-	-	-	-	-
Tax levy purposes	-	144,421	-	-	-	-
Sewer and street projects	-	-	1,950,904	-	-	-
Debt service	-	-	-	-	-	92,192
Housing and community development	-	-	-	-	-	-
Art center	-	-	-	-	-	-
Library	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-
Levee improvement projects	-	-	-	-	-	-
Assigned to:						
Purchases on order - public safety	5,532	-	-	-	-	-
Purchases on order - public works	45,932	-	-	-	-	-
Purchases on order - culture and recreation	15,616	-	-	-	-	-
Purchases on order - community and economic development	550	-	-	-	-	-
Purchases on order - general government	5,075	-	-	-	-	-
Future equipment purchases	375,032	-	-	-	-	-
Unassigned	6,185,328	-	-	-	-	-
Total fund balances	6,750,045	144,421	1,950,904	1,534,363	88,381	92,192
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 17,714,088</u>	<u>\$ 4,938,678</u>	<u>\$ 1,950,904</u>	<u>\$ 1,534,363</u>	<u>\$ 3,147,437</u>	<u>\$ 2,340,788</u>

The notes to the financial statements are an integral part of this statement.

Other Street Improvements	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 2,064,409	\$ 13,295,504
-	1,002,527	1,002,527
-	28,611	96,199
-	2,930,290	19,438,392
128,078	223,632	627,026
4,847,714	380,752	6,192,641
-	-	863,002
-	-	111,486
-	1,662,077	3,267,571
<u>4,975,792</u>	<u>8,292,298</u>	<u>44,894,348</u>
\$ 337,062	\$ 407,098	\$ 2,132,985
60,000	55,104	115,104
-	89,303	89,303
3,192,368	75,203	3,267,571
-	-	2,712,321
<u>3,589,430</u>	<u>626,708</u>	<u>8,317,284</u>
-	2,918,626	18,786,623
1,603,292	38,049	1,886,702
-	-	851,448
<u>1,603,292</u>	<u>2,956,675</u>	<u>21,524,773</u>
-	-	111,486
-	-	5,494
-	1,047,919	1,047,919
-	288,338	288,338
-	277,686	1,900,430
-	35,368	35,368
-	468,566	468,566
-	652,138	652,138
-	523,334	667,755
-	-	1,950,904
-	-	92,192
-	588,062	588,062
-	657,909	657,909
-	95,301	95,301
-	21,426	21,426
-	52,868	52,868
-	-	5,532
-	-	45,932
-	-	15,616
-	-	550
-	-	5,075
-	-	375,032
<u>(216,930)</u>	<u>-</u>	<u>5,968,398</u>
<u>(216,930)</u>	<u>4,708,915</u>	<u>15,052,291</u>
<u>\$ 4,975,792</u>	<u>\$ 8,292,298</u>	<u>\$ 44,894,348</u>

City of Muscatine, Iowa

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2023**

Total governmental fund balances	\$ 15,052,291
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	95,677,821
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Other long-term assets are not available to pay for current period expenditures and, therefore are reported as a deferred inflow of resources in the funds:	1,886,702
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Deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore are not reported in the governmental funds, as follows:

Pensions:

Deferred outflows of resources	\$ 3,123,759	
Deferred inflows of resources	<u>(683,600)</u>	2,440,159

Other post-employment benefits:

Deferred outflows of resources	\$ 531,918	
Deferred inflows of resources	<u>(105,690)</u>	426,228

Internal service funds are used by management to charge the costs of equipment services, central supplies and health insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	2,351,354
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Internal service fund allocations to business-type activities	(855,381)
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

Bonds payable	(14,458,967)
Accrued interest payable	(35,903)
Compensated absences	(1,708,960)
Other post-employment benefits	(1,082,227)
Pension liability	(12,320,465)
Lease liability	(17,527)
Subscription liability	<u>(252,473)</u>

Net position of governmental activities	<u><u>\$ 87,102,652</u></u>
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The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

For the Year Ended June 30, 2023

	General	Employee Benefits	Local Option Sales Tax	Road Use Tax	American Rescue Plan Act (ARPA)	Debt Service
REVENUES						
Taxes:						
Property	\$ 7,974,659	\$ 4,765,532	\$ -	\$ -	\$ -	\$ 2,237,601
Utility	28,613	17,110	-	-	-	7,454
Hotel/motel	577,993	-	-	-	-	-
Cable franchise	111,150	-	-	-	-	-
Utility franchise	429,907	-	-	-	-	-
Local option sales	-	-	4,083,733	-	-	-
Licenses and permits	478,668	-	-	-	-	-
Fines and forfeitures	693,606	-	-	-	-	-
Intergovernmental	931,226	169,469	-	3,312,189	813,532	76,685
Charges for services	587,677	-	-	-	-	-
Use of money and property	231,072	-	43,790	-	86,694	21,525
Other	976,487	-	-	-	-	-
Total revenues	13,021,058	4,952,111	4,127,523	3,312,189	900,226	2,343,265
EXPENDITURES						
Current:						
Public safety	11,177,318	-	-	-	-	-
Public works	2,527,788	-	-	-	-	-
Health and social services	55,000	-	-	-	-	-
Culture and recreation	3,735,404	-	-	-	-	-
Community and economic development	1,029,552	-	-	-	26,400	-
General government	3,036,020	-	-	-	-	-
Debt service:						
Principal	146,911	-	-	-	-	2,220,000
Interest	603	-	-	-	-	496,874
Paying agent	-	-	-	-	-	2,800
Refunding bond issuance costs	-	-	-	-	-	-
Capital outlay:						
Public safety	204,014	-	-	-	90,716	-
Public works	646,558	-	-	-	-	-
Culture and recreation	367,734	-	-	-	111,995	-
Community and economic development	1,860	-	-	-	8,838	-
General government	222,681	-	-	-	360,391	-
Total expenditures	23,151,443	-	-	-	598,340	2,719,674
Revenues over (under) expenditures	(10,130,385)	4,952,111	4,127,523	3,312,189	301,886	(376,409)
OTHER FINANCING SOURCES (USES)						
Issuance of subscription obligation	193,269	-	-	-	-	-
Issuance of lease obligation	15,344	-	-	-	-	-
Transfers in	10,152,114	-	-	-	-	357,000
Transfers out	(129,372)	(4,949,779)	(3,575,625)	(3,546,853)	(215,193)	-
Total other financing sources (uses)	10,231,355	(4,949,779)	(3,575,625)	(3,546,853)	(215,193)	357,000
Net change in fund balances	100,970	2,332	551,898	(234,664)	86,693	(19,409)
Fund balances, June 30, 2022	6,649,075	142,089	1,399,006	1,769,027	1,688	111,601
Fund balances, June 30, 2023	\$ 6,750,045	\$ 144,421	\$ 1,950,904	\$ 1,534,363	\$ 88,381	\$ 92,192

The notes to the financial statements are an integral part of this statement.

Other Street Improvements	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 2,584,150	\$ 17,561,942
-	914	54,091
-	-	577,993
-	-	111,150
-	-	429,907
-	-	4,083,733
-	-	478,668
-	-	693,606
3,372,500	2,749,703	11,425,304
-	-	587,677
8,188	149,859	541,128
26,440	1,220,365	2,223,292
<u>3,407,128</u>	<u>6,704,991</u>	<u>38,768,491</u>
-	87	11,177,405
-	-	2,527,788
-	-	55,000
-	54,786	3,790,190
-	4,160,367	5,216,319
-	-	3,036,020
-	16,959	2,383,870
-	639	498,116
-	-	2,800
-	-	-
-	35,447	330,177
2,650,898	512,298	3,809,754
-	1,567,012	2,046,741
-	118,747	129,445
-	491,739	1,074,811
<u>2,650,898</u>	<u>6,958,081</u>	<u>36,078,436</u>
<u>756,230</u>	<u>(253,090)</u>	<u>2,690,055</u>
-	-	193,269
-	-	15,344
-	1,246,449	11,755,563
-	(1,400,735)	(13,817,557)
<u>-</u>	<u>(154,286)</u>	<u>(1,853,381)</u>
756,230	(407,376)	836,674
<u>(973,160)</u>	<u>5,116,291</u>	<u>14,215,617</u>
<u>\$ (216,930)</u>	<u>\$ 4,708,915</u>	<u>\$ 15,052,291</u>

City of Muscatine, Iowa

**Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities**

Year Ended June 30, 2023

Net change in fund balances - total governmental funds \$ 836,674

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the estimated useful lives of the assets:

Capital asset purchases capitalized	5,964,682
Depreciation and amortization expense	(5,114,595)

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to increase (decrease) net position:

Capital contributions - land	718
Loss on disposal of capital assets	(40,548)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	261,014
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Revenues in the governmental funds not reflected as revenue in the statement of activities since recognized in prior years	(3,834,168)
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The issuance of long-term debt (i.e. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities:

Issuance of lease obligation	(15,344)
Issuance of subscription obligation	(177,519)
General obligation bond principal payments	2,220,000
Net effects of bond premiums and discounts	122,288
Lease principal payments	5,858
Subscription principal payments	158,012

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Change in compensated absences	20,253
Change in other post-employment benefits	136,387
Pension expense	1,050,902
Change in accrued interest payable	5,503

Internal service funds are used by management to charge the costs of equipment services, central office supplies, health and dental insurance to individual funds. The net revenue (expense) of internal service funds is allocated between governmental and business-type activities in the Statement of Activities:

Net revenue (expense) of internal service funds	280,073
Allocation of net revenue (expense) to business-type activities	<u>(130,535)</u>

Change in net position of governmental activities	<u><u>\$ 1,749,655</u></u>
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The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

Statement of Net Position

Proprietary Funds

June 30, 2023

	Business-type Activities - Enterprise Funds						
	Water Pollution Control	Transfer Station	Refuse Collection	Airport	Other Enterprise Funds	Total	Internal Service Funds
ASSETS							
Current assets:							
Cash and pooled investments	\$ 12,891,242	\$ 481,704	\$ 202,106	\$ -	\$ 1,761,586	\$ 15,336,638	\$ 2,567,392
Investments	-	-	-	-	1,079,321	1,079,321	-
Receivables (net of allowance for uncollectibles):							
Interest	63,414	2,958	1,594	276	6,912	75,154	13,328
Accounts	1,272,708	187,298	450,163	9,644	251,131	2,170,944	66,015
Lease receivable	-	-	-	241,814	298,704	540,518	-
Intergovernmental:							
Federal	-	-	-	-	145,521	145,521	-
State	-	-	-	48,132	-	48,132	-
Advances to other funds	87,078	-	-	-	1,239	88,317	12,064
Inventories	-	-	-	-	42,262	42,262	138,117
Prepaid items	-	-	-	-	5,900	5,900	-
Total current assets	14,314,442	671,960	653,863	299,866	3,592,576	19,532,707	2,796,916
Noncurrent assets:							
Restricted cash and pooled investments	143,025	33,825	-	-	-	176,850	-
Restricted accrued interest	3,407	-	-	-	-	3,407	-
Assets held for resale	172,517	-	-	-	-	172,517	-
Capital assets:							
Land	565,085	175,000	-	1,408,973	764,686	2,913,744	-
Land improvements	378,973	1,019,897	-	16,851,034	3,322,608	21,572,512	-
Buildings and building improvements	52,666,992	7,885,461	1,312,083	2,448,931	9,129,400	73,442,867	-
Equipment	5,863,961	878,762	103,755	585,795	1,194,599	8,626,872	238,244
Vehicles	1,328,536	673,236	1,176,623	117,342	2,285,747	5,581,484	17,980
Right-to-use leased assets	-	-	-	-	111,824	111,824	-
Right-to-use subscriptions	-	-	-	-	26,578	26,578	-
Infrastructure	70,997,083	-	-	-	-	70,997,083	-
Construction in progress	7,046,782	-	-	33,200	34,775	7,114,757	-
Less accumulated depreciation/ amortization	(62,996,365)	(7,317,138)	(1,652,341)	(11,455,927)	(13,145,843)	(96,567,614)	(156,419)
Total capital assets net of accumulated depreciation/amortization	75,851,047	3,315,218	940,120	9,989,348	3,724,374	93,820,107	99,805
Total noncurrent assets	76,169,996	3,349,043	940,120	9,989,348	3,724,374	94,172,881	99,805
Total assets	90,484,438	4,021,003	1,593,983	10,289,214	7,316,950	113,705,588	2,896,721
DEFERRED OUTFLOWS OF RESOURCES							
Pension related deferred outflows	227,021	27,410	80,414	-	233,024	567,869	34,762
OPEB related deferred outflows	83,168	12,111	23,301	-	37,354	155,934	13,165
Total deferred outflows of resources	310,189	39,521	103,715	-	270,378	723,803	47,927
LIABILITIES							
Current liabilities:							
Accounts payable and accruals	766,079	73,461	110,385	13,040	374,478	1,337,443	351,537
Retainages payable	243,799	-	-	-	-	243,799	-
Compensated absences payable	144,898	14,609	30,222	-	61,484	251,213	22,800
Advance from other funds	-	-	-	87,078	1,239	88,317	12,064
Deposits	-	-	-	-	46,117	46,117	-
Accrued interest payable	14,983	-	-	-	-	14,983	-
Escrow liability	-	-	-	-	4,731	4,731	-
Unearned revenue	-	-	-	6,210	41,758	47,968	5,282
State revolving fund loan	796,000	-	-	-	-	796,000	-
General obligation bonds	75,000	-	-	-	-	75,000	-
Subscription liability - current	-	-	-	-	6,483	6,483	-
Total current liabilities	2,040,759	88,070	140,607	106,328	536,290	2,912,054	391,683
Noncurrent liabilities:							
General obligation bonds	355,592	-	-	-	-	355,592	-
State revolving fund loan	7,374,000	-	-	-	-	7,374,000	-
Compensated absences	85,646	24,066	29,764	-	48,304	187,780	28,699
Other post-employment benefits	169,211	24,642	47,409	-	76,002	317,264	26,784
Net pension liability	806,726	95,601	286,612	-	764,504	1,953,443	129,582
Subscription liability - non-current	-	-	-	-	13,412	13,412	-
Transfer station closure obligation	-	33,825	-	-	-	33,825	-
Total noncurrent liabilities	8,791,175	178,134	363,785	-	902,222	10,235,316	185,065
Total liabilities	10,831,934	266,204	504,392	106,328	1,438,512	13,147,370	576,748
DEFERRED INFLOWS OF RESOURCES							
Pension related deferred inflows	130,084	15,560	34,697	-	75,430	255,771	13,930
OPEB related deferred inflows	16,525	2,406	4,630	-	7,423	30,984	2,616
Deferred inflows from leases	-	-	-	230,573	290,472	521,045	-
Total deferred inflows of resources	146,609	17,966	39,327	230,573	373,325	807,800	16,546
NET POSITION							
Net investment in capital assets	67,250,455	3,315,218	940,120	9,989,348	3,704,479	85,199,620	99,805
Restricted for:							
Debt service	146,432	-	-	-	-	146,432	-
Unrestricted	12,419,197	461,136	213,859	(37,035)	2,071,012	15,128,169	2,251,549
Total net position	\$ 79,816,084	\$ 3,776,354	\$ 1,153,979	\$ 9,952,313	\$ 5,775,491	\$ 100,474,221	\$ 2,351,354

The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

**Reconciliation of Enterprise Funds Net Position
to the Net Position of Business-Type Activities**

June 30, 2023

Total enterprise fund net position	\$ 100,474,221
Amounts reported for proprietary activities in the statement of net position are different because:	
Internal service funds are used by management to charge the costs of certain services to individual funds. Internal service fund net position decreased during the year. A portion of this decrease has been allocated to business-type activities in the statement of net position	<u>855,381</u>
Net position of business-type activities	<u><u>\$ 101,329,602</u></u>

The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds						
	Water Pollution Control	Transfer Station	Refuse Collection	Airport	Other Enterprise Funds	Total	Internal Service Funds
Operating revenues:							
Charges for sales and services	\$ 7,331,694	\$ 2,204,552	\$ 2,491,398	\$ 84,000	\$ 4,149,619	\$ 16,261,263	\$ 1,473,841
Employer contributions	-	-	-	-	-	-	3,669,764
Employee contributions	-	-	-	-	-	-	460,803
Other contributions	-	-	-	-	-	-	179,259
Other	121,726	8,904	7,478	9,875	59,108	207,091	5,207
Total operating revenues	7,453,420	2,213,456	2,498,876	93,875	4,208,727	16,468,354	5,788,874
Operating expenses:							
Cost of sales and services:							
Personal services	2,399,272	308,706	720,757	-	1,827,058	5,255,793	361,736
Commodities	471,541	47,216	93,359	2,624	638,643	1,253,383	656,330
Contractual services	1,984,996	1,881,135	1,248,189	146,541	1,430,627	6,691,488	4,464,683
Administration	259,800	4,300	100,100	10,900	122,900	498,000	23,600
Depreciation/amortization	2,727,004	309,551	149,345	352,189	514,003	4,052,092	7,382
Total operating expenses	7,842,613	2,550,908	2,311,750	512,254	4,533,231	17,750,756	5,513,731
Operating income (loss)	(389,193)	(337,452)	187,126	(418,379)	(324,504)	(1,282,402)	275,143
Non-operating revenues (expenses):							
Intergovernmental	-	-	41,781	33,995	1,562,863	1,638,639	-
Interest revenue	327,449	17,467	7,108	6,579	66,546	425,149	69,732
Interest revenue - restricted	15,608	-	-	-	-	15,608	-
Interest expense	(190,490)	-	-	-	(482)	(190,972)	-
Gain (loss) on sale of capital assets	(2,382)	-	-	-	(13,036)	(15,418)	-
Non-operating revenues (expenses), net	150,185	17,467	48,889	40,574	1,615,891	1,873,006	69,732
Income (loss) before capital contributions and transfers	(239,008)	(319,985)	236,015	(377,805)	1,291,387	590,604	344,875
Capital contributions - grants	-	-	-	109,565	504,497	614,062	-
Capital contributions - government	-	-	-	-	-	-	-
Transfers in	3,575,625	41,781	-	-	129,372	3,746,778	-
Transfers out	-	-	(41,781)	-	(1,578,200)	(1,619,981)	(64,802)
Change in net position	3,336,617	(278,204)	194,234	(268,240)	347,056	3,331,463	280,073
Net position, June 30, 2022	76,479,467	4,054,558	959,745	10,220,553	5,428,435	97,142,758	2,071,281
Net position, June 30, 2023	\$ 79,816,084	\$ 3,776,354	\$ 1,153,979	\$ 9,952,313	\$ 5,775,491	\$ 100,474,221	\$ 2,351,354

The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

**Reconciliation of the Change in Net Position of Enterprise Funds
to the Statement of Activities**

For the Year Ended June 30, 2023

Change in net position in enterprise funds	\$ 3,331,463
Amounts reported for proprietary activities in the statement of activities are different because:	
Internal service funds are used by management to charge the costs of various activities internally to individual funds. Internal service fund net position decreased during the year. A portion of this decrease has been allocated to business-type activities in the statement of net position	<u>130,535</u>
Change in net position of business-type activities	<u><u>\$ 3,461,998</u></u>

The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds						
	Water Pollution Control	Transfer Station	Refuse Collection	Airport Operations	Other Enterprise Funds	Total	Internal Service Funds
Cash flows from operating activities							
Receipts from customers and users	\$ 7,195,837	\$ 2,349,798	\$ 2,404,102	\$ 83,807	\$ 4,393,260	\$ 16,426,804	\$ -
Receipts from interfund services provided	-	-	-	-	-	-	5,735,073
Payments to suppliers	(2,696,149)	(2,122,838)	(1,276,207)	(151,111)	(1,897,964)	(8,144,269)	(5,326,214)
Payments to employees	(1,759,124)	(215,514)	(517,184)	-	(1,467,460)	(3,959,282)	(236,066)
Payments for employee benefits	(502,385)	(120,347)	(260,984)	-	(494,370)	(1,378,086)	(136,356)
Payments for interfund services used	(282,119)	(25,880)	(172,408)	(10,900)	(330,460)	(821,767)	(23,600)
Net cash provided (used) by operating activities	1,956,060	(134,781)	177,319	(78,204)	203,006	2,123,400	12,837
Cash flows from noncapital financing activities							
Transfers to other funds	-	-	(41,781)	-	(1,578,200)	(1,619,981)	(64,802)
Transfers from other funds	3,575,625	41,781	-	-	129,372	3,746,778	-
Advances from other funds	-	-	-	-	1,239	1,239	12,064
Advances to other funds	-	-	-	-	(1,239)	(1,239)	(12,064)
Repayment of advances from other funds	-	-	-	(143,941)	-	(143,941)	(8,580)
Repayment of advances to other funds	143,941	-	-	-	-	143,941	8,580
Subsidies from federal, state and local grants	2,097	-	41,781	33,995	1,709,242	1,787,115	-
Net cash provided (used) by noncapital financing activities	3,721,663	41,781	-	(109,946)	260,414	3,913,912	(64,802)
Cash flows from capital and related financing activities							
Capital contributions	-	-	-	405,630	524,445	930,075	-
Purchase of capital assets	(3,868,692)	(356,993)	-	(223,783)	(428,958)	(4,878,426)	-
Principal paid on capital debt	(846,000)	-	-	-	-	(846,000)	-
Interest paid on capital debt	(198,970)	-	-	-	-	(198,970)	-
Principal paid on leases & subscriptions	-	-	-	-	(22,797)	(22,797)	-
Interest paid on leases & subscriptions	-	-	-	-	(482)	(482)	-
Interest received from leases & subscriptions	-	-	-	5,591	6,310	11,901	-
Proceeds from sale of capital assets	-	7,032	-	-	3,960	10,992	-
Net cash provided (used) by capital and related financing activities	(4,913,662)	(349,961)	-	187,438	82,478	(4,993,707)	-
Cash flows from investing activities							
Proceeds from sales and maturities of investments	-	-	-	-	1,818,947	1,818,947	-
Purchase of investments	-	-	-	-	(2,044,632)	(2,044,632)	-
Interest received	279,096	14,509	5,514	712	53,442	353,273	57,013
Net cash provided (used) by investing activities	279,096	14,509	5,514	712	(172,243)	127,588	57,013
Net increase (decrease) in cash and pooled investments	1,043,157	(428,452)	182,833	-	373,655	1,171,193	5,048
Cash and pooled investments, June 30, 2022	11,991,110	943,981	19,273	-	1,387,931	14,342,295	2,562,344
Cash and pooled investments, June 30, 2023	\$ 13,034,267	\$ 515,529	\$ 202,106	\$ -	\$ 1,761,586	\$ 15,513,488	\$ 2,567,392
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Cash flows from operating activities:							
Operating income (loss)	\$ (389,193)	\$ (337,452)	\$ 187,126	\$ (418,379)	\$ (324,504)	\$ (1,282,402)	\$ 275,143
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation	2,727,004	309,551	149,345	352,189	514,003	4,052,092	7,382
Changes in assets and liabilities:							
(Increase) decrease in:							
Accounts receivable	(257,583)	136,342	(94,408)	(8,063)	151,742	(71,970)	(53,801)
Lease Receivable	-	-	-	41,326	21,884	63,210	-
Right to use subscription asset	-	-	-	-	(26,578)	(26,578)	-
Prepaid expenses	-	-	-	-	2,358	2,358	-
Inventories	-	-	-	-	1,270	1,270	(11,359)
Pension related deferred outflows	7,808	854	575	-	(22,346)	(13,109)	139
OPEB related deferred outflows	(40,736)	(5,931)	(11,413)	-	(18,298)	(76,378)	(6,448)
Increase (decrease) in:							
Accounts payable and accruals	80,466	(221,963)	22,152	(1,946)	(11,475)	(132,766)	(184,352)
Escrow liability payable	-	-	-	-	4,731	4,731	-
Compensated absences payable	(3,734)	4,057	(19,044)	-	6,213	(12,508)	6,989
Other post-employment benefits	19,375	2,822	5,429	-	8,702	36,328	3,067
Deferred revenue	-	-	(366)	1,077	4,623	5,334	3,136
Deposits	-	-	-	-	(2,300)	(2,300)	-
Subscription liability	-	-	-	-	26,579	26,579	-
Net pension liability	774,904	95,309	256,920	-	633,730	1,760,863	111,885
Pension related deferred inflows	(961,515)	(118,262)	(318,791)	-	(754,009)	(2,152,577)	(138,828)
OPEB related deferred inflows	(736)	(108)	(206)	-	(331)	(1,381)	(116)
Deferred inflows from leases	-	-	-	(44,408)	(12,988)	(57,396)	-
Total adjustments	2,345,253	202,671	(9,807)	340,175	527,510	3,405,802	(262,306)
Net cash provided (used) by operating activities	\$ 1,956,060	\$ (134,781)	\$ 177,319	\$ (78,204)	\$ 203,006	\$ 2,123,400	\$ 12,837

The notes to the financial statements are an integral part of this statement.

CITY OF MUSCATINE, IOWA

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

The notes to the financial statements contain a summary of significant accounting policies and other information considered necessary for an understanding of the financial statements of the City and are an integral part of this report. The index to the notes is as follows:

1. Summary of Significant Accounting Policies
2. Deposits and Investments
3. Lease Receivables
4. Interfund Receivables, Payables, and Transfers
5. Capital Assets
6. Long-Term Debt
7. Landfill Closure and Postclosure Care Cost
8. Retirement Systems
9. Deficit Fund Equity
10. Post-Employment Benefits Other than Pensions (OPEB)
11. Industrial Revenue Bonds
12. Risk Management
13. Commitments and Contingencies
14. Urban Renewal Development Agreements and Tax Abatements
15. Pending Governmental Accounting Standards Board (GASB) Standards
16. Restatements

CITY OF MUSCATINE, IOWA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Muscatine, Iowa, was chartered in 1851 under the laws of the state of Iowa, later amended in July 1975 under the Home Rule City Act. The City operates under a Mayor/Council/City Administrator form of government and provides a broad range of services to its residents, including general government, public safety, public works, community development, and cultural and park facilities. The City also operates an airport, parking facilities, public housing facilities, transit system, sewer and sanitation utilities, a municipal golf course, public library, and a municipal museum and art center.

As required by accounting principles generally accepted in the United States of America, these financial statements present the City of Muscatine and its component units, entities for which the City is considered to be financially accountable. The City has no blended component units. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the City.

Discretely Presented Component Units

Muscatine County Solid Waste Agency (Agency). The Agency has been organized as a joint venture under Chapter 28E of the Code of Iowa between the City of Muscatine; Muscatine County; and the municipalities of Fruitland, Stockton, West Liberty, Nichols, Conesville, and Atalissa, Iowa. The Agency is responsible for the disposal of all solid waste for member municipalities and unincorporated portions of Muscatine County.

The City of Muscatine appoints a representative to the Agency's governing board whose vote (based on the City's population) accounts for 59% of the board's voting authority. A two-thirds vote is required for board action; therefore, the City does not appoint a voting majority of the Agency's governing board. Nonetheless, the Agency is considered a component unit of the City because of its fiscal dependence on the City, the financial benefit/burden relationship, and the City's ability to impose its will on the Agency. The City is financially accountable for the Agency and can significantly influence the Agency. The City Council approves the Agency's budget, sets its rates, and approves any debt issuances. See also note to landfill closure and postclosure care costs regarding the City's ongoing financial relationship.

The Agency has a June 30 year-end. Separate financial statements are not issued for the Agency, and the Agency accounts for all of its financial transactions in a single fund.

Muscatine Power & Water (MP&W). MP&W is a municipal utility which provides water, electric, and communication service to users within the City of Muscatine and in other urban and rural areas within Muscatine County. MP&W's governing board is appointed by the City Council. MP&W provides a financial benefit to the City by providing electricity for City buildings and all street and traffic lighting free of charge to the City.

MP&W has a December 31 year-end. Complete financial statements for MP&W may be obtained at its administrative offices at Muscatine Power & Water, 3205 Cedar Street, Muscatine, Iowa 52761.

Joint Venture

The City is a member organization along with Muscatine County and Muscatine Power and Water in a joint venture organized under Chapter 28E of the Iowa Code to develop and operate the Muscatine Area Geographic Information Consortium (MAGIC). The purpose of MAGIC is to improve the efficiency and effectiveness of its member organizations through the coordinated development of geographic and land information systems technology and data. A six-member board composed of two appointees from each member organization governs MAGIC. Each member organization has one vote on all matters. Each member organization is responsible for one-third of the operating expenses incurred by MAGIC. In the event MAGIC is terminated, the material benefits realized from the liquidation of any and all of its assets shall be divided among the participating organizations on a pro rata basis after any and all claims against MAGIC have been satisfied. The intent of the organization is not to accumulate excess funds and based upon the balance at year end the future contributions are adjusted accordingly. In accordance with the Governmental Accounting Standards Board's *Codification*, a claim to assets upon the joint venture's dissolution is not considered to be an equity interest. Therefore no investment in the joint venture is reported on the face of the financial statements of the City. There are no separately issued financial statements for this joint venture.

Jointly Governed Organizations

The City also participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. City officials are members of the following boards and commissions: Muscatine County Joint Communications Commission; Muscatine County/Municipal Disaster Services Board; Muscatine Island Flood Control Commission; Muscatine County Assessor's Conference Board; and Muscatine County Drug Task Force.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The Statement of Net Position presents the City's nonfiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Net position is reported in three categories.

Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other debt attributable to the acquisition, construction, or improvement of those assets.

Restricted net position results when constraints placed on net position use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of net position not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants, contributions, and interest that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied and budgeted for. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period and all other revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. The City has determined that there are various revenues, except for property tax revenues, including reimbursement of expenditures that are received between 60 and 90 days and therefore have adopted a 90 day availability period in order to keep the revenues and expenditures in the same current period.

However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes are recognized as revenue in the year for which taxes have been levied and budgeted for, provided they are collected within 60 days after year-end. Sales taxes are considered measurable and available at the time the underlying transaction occurs provided they are collected within 90 days after year-end. Income and other taxes are considered measurable and available when they have been collected by the state or other levying authority. Special assessments receivable are recognized at the time of their levy. The related revenue is recognized at the time the assessment is due or collected. Licenses and permits, fines and forfeitures, and miscellaneous revenue are recognized as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recognized as earned.

The government reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *employee benefits fund* accounts for property taxes levied for police and fire retirement contributions, FICA and IPERS, and other employee benefits, as provided in Section 384.6 of the Code of Iowa.

The *local option sales tax fund* accounts for revenue from the 1% local option tax. Effective July 1, 2009, voters approved using up to 20% of future local option tax for the City's pavement management program with the remaining funds to be used for storm and sanitary sewer improvements.

The *road use tax fund* accounts for road use tax allocated to the city to be used to maintain and improve the City's street system.

The *American Rescue Plan Act (ARPA) fund* accounts for funds awarded to the City of Muscatine under this Act which totaled \$3,533,377. These funds must be expended or obligated by December 31, 2024.

The *debt service fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The *other street improvements fund* accounts for major street reconstruction or improvement projects.

The government reports the following major proprietary funds:

The *water pollution control fund* accounts for the operation of a municipally owned sewer treatment plant which provides services to the City. All activities necessary for such services are provided for in this fund as well as plant and various sewer system improvement projects.

The *transfer station fund* accounts for the operation of the refuse transfer station and recycling center.

The *refuse collection fund* accounts for the collection of solid waste from residential property in the City as well as from some commercial customers.

The *airport fund* accounts for the activities of the Municipal Airport. This activity is supported by user charges and a subsidy from the general fund.

Additionally, the government reports the following fund type:

Internal service funds account for equipment services, central supply distribution, and employee health and dental benefits provided to other departments of the government on a cost reimbursement basis.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's sewer and transfer station functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the government's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Assets, Liabilities and Equity

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statute authorizes the City, the Agency, and MP&W to invest public funds in obligations of the United States government and its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council; prime eligible bankers acceptances; certain high-rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

The City is authorized by the City Council to invest in obligations of the United States government and its agencies and instrumentalities; in certificates of deposit or other evidences of deposit at federally insured depository institutions; and investments in joint investment trusts authorized by resolution of the City Council.

Investments of the City, the Agency, and Muscatine Power & Water are stated at fair value with the exception of the investment in the Iowa Public Agency Investment Trust which is stated at amortized cost, which approximates fair value.

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "advances to/from other funds" to indicate the non-current nature of the interfund loans. All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance nonspendable amount in the General Fund to indicate they are not available for appropriation and are not available financial resources.

The County Treasurer bills and collects taxes for the City. Taxes for the year ended June 30, 2023, were certified with the County during the preceding fiscal year and were due in two equal installments by September 30, 2022 and March 31, 2023. Any County collections on the 2022-2023 tax levy remitted to the City within sixty days subsequent to June 30, 2023, are recorded as property tax revenues in the governmental fund statements. Taxes not collected and remitted to the City within sixty days subsequent to June 30, 2023, are delinquent and have been recorded as receivables and deferred inflows of resources in the governmental fund statements. By statute, the City is required to certify its budget in April of each year for the subsequent fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is reported as a deferred inflow of resources and will not be recognized as revenue until the year for which it is levied and budgeted for in both the governmental fund statements and the government-wide statements.

3. Inventories and Prepaid Items

Inventories of proprietary funds are recorded as expenditures when consumed rather than when purchased. The City's inventories are valued at cost using the weighted average cost method. MP&W's inventories are also valued at their weighted average cost.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Restricted Assets

Restricted assets of the Transfer Station fund represents amounts set aside under law to provide for Transfer Station closure costs. Transfer Station assets of \$33,825 at June 30, 2023 are classified as restricted because their use is restricted to provide for Transfer Station closure costs.

Restricted assets of the Water Pollution Control fund represents amounts set aside as required under the State Revolving Fund loan to pay interest and principal of the bonds and any parity obligations. Water Pollution Control assets of \$146,432 at June 30, 2023 are classified as restricted because their use is restricted under the State Revolving Fund loan.

Restricted assets of the Muscatine County Solid Waste Agency represent amounts set aside under law to provide for the cost of future landfill closure and post-closure costs. Solid Waste Agency assets of \$3,023,910, at June 30, 2023 are classified as restricted because their use is restricted to provide for the cost of future landfill closure and post-closure costs.

Muscatine Power & Water's restricted assets represent amounts set aside under the terms of the water loan agreement. In accordance with the covenants of the bond resolutions, the amounts have been segregated into a bond sinking fund. In accordance with the loan agreement, the sinking fund is used solely for the purpose of paying the interest on and principal of the outstanding loan. The composition of the restricted assets at December 31, 2022 relates to the water utility sinking fund of \$947,950.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide statement of net position and in the proprietary funds statement of net position. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	10-50
Buildings	15-40
Building improvements	5-40
Equipment	4-20
Vehicles	4-15
Sewer system	50
Infrastructure	7-75

MP&W's utility plant is stated at original cost, which includes the cost of contracted services, material, labor, overhead, and on significant projects, an allowance for borrowed funds used during construction. Capital assets are generally defined by the utility as assets with an initial individual cost of more than \$2,000 and an estimated useful life in excess of one year.

6. Leases

Lessee: The City of Muscatine is a lessee for five noncancellable leases of equipment in governmental funds. The City of Muscatine recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the City of Muscatine initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City of Muscatine determines (1) the discount rate if used to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City of Muscatine uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City of Muscatine generally uses its estimated incremental borrowing rate as the discount rates for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City of Muscatine is reasonably certain to exercise.

The City of Muscatine monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease assets and liabilities if certain changes occur that are expected to significantly affect the amount of the lease liabilities.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The City of Muscatine is a lessor for nine noncancellable leases with five in governmental funds and four in enterprise funds. The City of Muscatine recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements or business-type enterprise fund financial statements, respectively.

At the commencement of a lease, the City of Muscatine initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City of Muscatine determines (1) the discount rate it used to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City of Muscatine uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City of Muscatine monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

7. **Subscription-Based Information Technology Arrangements (SBITA)**

The City has entered into seven contracts that convey control of the right to use information technology software. The City has recognized IT subscription liabilities and intangible right-to-use IT subscription assets in the government-wide financial statements.

At the commencement of the IT subscription term, the City initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the IT subscription liability is reduced by the principal portion of payments made. The right-to-use an IT subscription asset is initially measured as the sum of the initial IT subscription liability, adjusted for payments made at or before the commencement date, plus capitalization of implementation costs less any incentives received from the SBITA vendor at or before the commencement of the subscription term. Subsequently, the right-to-use IT subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to IT subscription arrangements include how the City determines the discount rate it uses to discount the expected payments to present value, term, and payments.

The City uses the interest rate charged by the IT subscription vendor as the discount rate. When the interest rate charged by the vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate.

The IT subscription term includes the noncancellable period of the subscription. Payments included in the measurement of the liability are composed of fixed payments.

The City monitors changes in circumstances that would require a remeasurement of its IT subscriptions and will remeasure the right-to-use IT subscription assets and liabilities if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Right-to-use IT subscription assets are reported with other capital assets and IT subscription liabilities are reported with long-term debt on the statement of net position.

8. Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify for reporting in this category: the pension related deferred outflows and OPEB related deferred outflows.

9. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation pay is payable to employees upon retirement or termination. Sick pay is payable upon retirement, in which event employees are paid for 40% of all eligible hours. Beginning July 1, 2000, retirement sick pay for non-union employees is paid to a post-employment health plan to be used for health care cost of the retirees. Beginning July 1, 2001, retirement sick pay for Fire bargaining unit and Blue/White Collar bargaining unit employees is also paid to the post employment health plan. For the Blue/White Collar bargaining unit, accrued vacation pay at retirement is also paid to the post employment health plan. A liability for those amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

10. Long-Term Obligations

In the government-wide financial statements, and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums

and discounts are deferred and amortized over the life of the bonds using the effective interest rate method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time the debt is incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

11. Deferred Inflows of Resources and Unearned Revenue

Deferred Inflows of Resources: In addition to liabilities, the statement of net position and balance sheets will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from four sources: property taxes, other taxes, intergovernmental grants, and leases. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the City's government-wide statements, the City reports deferred amounts for property taxes, leases, pension, and OPEB inflows.

Unearned Revenues: Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. The Muscatine Power & Water electric utility's unearned revenue is a result of prepayments for a land lease, capacity sales, and renewable energy credits. MP&W's water utility's unearned revenue is deposits received for future construction projects. MP&W's communications utility's unearned revenue is a result of a 20-year contract to lease dark fiber to Iowa Health System, and a contract for municipal area network service.

12. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Iowa Public Employees' Retirement System and the Municipal Fire and Police Retirement System (Systems) and additions to/deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund.

13. Fund Equity

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable – Amounts which cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors, state or federal laws, or imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts which can be used only for specific purposes pursuant to constraints formally imposed by the City Council through resolutions approved prior to year-end. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same action it employed to commit those amounts.

Assigned – Amounts constrained by the City’s intent to use them for a specific purpose. The City’s fund balance policy dated November 7, 2013 provides that assigned uses of fund balances can be established by the City Council, City Administrator, or Finance Director.

Unassigned – All amounts not included in other spendable classifications. The General fund is the only fund that would report a positive amount in unassigned fund balance. Residual deficit amounts of other governmental funds would also be reported as unassigned.

When an expenditure is incurred in governmental funds which can be paid using either restricted or unrestricted resources, the City policy is to pay the expenditure from restricted fund balance and then from less-restrictive classifications – committed, assigned, then unassigned.

14. Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net investment in capital assets excludes unspent bond proceeds. As of June 30, 2023, there were unspent bond proceeds totaling \$1,112,001 in governmental activities. Net position is reported as restricted when there are limitations imposed on its use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Net position restricted through enabling legislation consists of \$1,885,547 for public works, \$144,421 for employee benefits, \$14,224 for public safety, and \$856,521 for tax increment financing projects.

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, and then unrestricted resources as they are needed.

NOTE 2. DEPOSITS AND INVESTMENTS

The deposits and investments of the Solid Waste Agency are pooled with those of the City. Disclosures referring to deposits and investments of the City include the pooled amounts belonging to the Agency.

As of June 30, 2023, the deposits and investments of the City consist of the following:

Petty cash and undeposited cash	\$	42,879
Cash in bank		806,564
Savings accounts		50,008
Money market accounts		1,718,758
Iowa Public Agency Investment Trust		10,012,467
Certificates of deposit		26,019,041
	\$	<u>38,649,717</u>

The City invests in the Diversified portfolio of the Iowa Public Agency Investment Trust (IPAIT). IPAIT was created pursuant to Iowa Code Chapter 28E in 1987 to enable eligible Iowa public agencies to safely and effectively invest their available operating and reserve funds. The Diversified portfolio has followed established money market mutual fund investment parameters designed to maintain a \$1 per unit net asset value since inception and was registered with the Securities and Exchange Commission (SEC) in accordance with 17 C.F.R. Section 270.2a-7 in May 1993. The Diversified Fund was among the first local government investment pools in the country to do so and has been formally regulated by the SEC since that time. The City has investments in IPAIT which were valued at an amortized cost of \$10,012,467 pursuant to Rule 2 a-7 under the Investment Company Act of 1940. There were no limitations or restrictions on withdrawals of the IPAIT investments.

Interest rate risk – The City’s investment policy limits the investment of operating funds (funds expected to be expended in the current budget year or within 15 months of receipt) in instruments that mature within 397 days. Funds not identified as operating funds may be invested in investments with maturities longer than 397 days but the maturities shall be consistent with the needs and use of the City.

Credit risk – The City’s investment policy provides that City funds may be invested in interest bearing money market accounts, interest bearing checking accounts, and certificates of deposit at any approved bank in the State of Iowa. Approved banks must be on the list of banks approved for public investments by the Treasurer of the State of Iowa and investments must be entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. City funds may also be invested in obligations of the United States government, its agencies and instrumentalities, and in the Iowa Public Agency Investment Trust (IPAIT). The City’s investment in IPAIT is unrated.

Concentration of credit risk – The City’s investment policy is to diversify its investment portfolio. Assets shall be diversified, where possible, to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities.

Custodial credit risk – deposits – In the case of deposits, this is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. As of June 30, 2023 the carrying amount of the City’s deposits with financial institutions totaled \$38,606,838 and the bank balances were \$38,694,777. These bank balances were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

Custodial credit risk – investments – For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City had no custodially-held investments during the year.

Muscatine Power and Water

As of December 31, 2022 MP&W’s deposits were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

It is the policy of Muscatine Power & Water to maintain all deposits and investments in authorized investment vehicles that are insured or registered or which are collateralized by or evidenced by securities held by the utility or its agent in the utility’s name.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the utility will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All investments held at December 31, 2022 were considered to be in risk category one (investments held in trust on behalf of the utility), therefore, not subject to custodial credit risk.

It is the policy of the utility to maintain all deposits and investments in authorized investment vehicles that are insured or registered in the utility's name or which are collateralized by or evidenced by securities held by the utility or its agent in the utility's name.

The cash and investment balances reported in the financial statements include investments in the Iowa Public Agency Investment Trust (IPAIT) which are valued at an amortized cost of \$20,762,790. There are no limitations or restrictions on withdrawals for the IPAIT investments. The utilities' investment on IPAIT is unrated.

At December 31, 2022, the utilities had the following investments:

Investments:	Fair Value
U.S. Treasury obligations	\$ 41,412,128
Certificate of Deposits (reported at cost)	12,000,000
Total Investments	<u>\$ 53,412,128</u>

Credit Risk – Credit risk is the risk an issuer or other counterparty to an investment will not fulfill its obligations. It is the policy of the utility to have securities held by the utility or a third party custodian and rated within the highest or second highest rating category of a nationally recognized rating agency. As of December 31, 2022, the utility had no investments subject to credit risk.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. It is the policy of the utility to diversify its investment portfolio. Assets are diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. At December 31, 2022, MP&W held 51% of its cash and investments in U.S. Treasury's; however, these investments are considered risk-free and therefore not a concentration of risk. The utility held no investments as of December 31, 2021 that were subject to concentration of credit risk.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. All of the U.S. Treasury investments held at December 31, 2022 mature within one year. The utility held no investments as of December 31, 2021 that were subject to interest rate risk if the investments are held to maturity.

The utility's investment policy addresses maturity limitations by requiring operating funds to be invested in instruments that mature within 397 days. Non-operating funds may be invested in instruments with maturities longer than 397 days as long as the maturities are consistent with the needs and use of the utility. One of the investment policy's primary objectives is to maintain the necessary liquidity to match expected liabilities.

Fair Value Measurements – The utility categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The recurring fair value measurement for the U.S. Treasury obligations are valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates, and market-rate assumptions (level 2 inputs). There have been no changes in valuation methodologies at December 31, 2022 compared to December 31, 2021, although Treasury's are new to the MP&W portfolio in 2022. The utility held no investments as of December 31, 2021 subject to fair value measurement.

NOTE 3. LEASE RECEIVABLES

Governmental Activities:

On October, 15, 2000, the City entered into an agreement to lease cemetery land for a cellular tower. The initial term of the lease was for a five-year term with extensions of up to 4 additional 5-year terms. The City believes it is more likely than not the term will be for twenty-five years. Annual rent is \$15,493. The City recognized \$14,653 in lease revenue and \$840 in interest revenue during the current fiscal year related to this lease. As of June 30, 2023, the City's receivable for lease payments was \$34,060. The City has a deferred inflow of resources associated with this lease of \$33,415 that will be recognized as revenue over the lease term.

The City entered into an agreement to lease cemetery land for a cellular tower which commences October 1, 2025. The initial term of the lease was for a five-year term with extensions of up to 6 additional 5-year terms. The City believes it is more likely than not the term will be for twenty years. Monthly rental is \$1,529 with a 3% escalation annually. The City recognized \$0 in lease revenue and \$0 in interest revenue during the current fiscal year related to this lease. As of June 30, 2023, the City's receivable for lease payments was \$398,856. The City has a deferred inflow of resources associated with this lease of \$398,856 that will be recognized as revenue over the lease term.

On August 20, 1998, the City entered into an agreement to lease cemetery land for a cellular tower. The initial term of the lease was for a five-year term with extensions of up to 5 additional 5-year terms. The City believes it is more likely than not the term will be for thirty years. Monthly rent is currently \$732. The City recognized \$7,769 in lease revenue and \$1,016 in interest revenue during the current fiscal year related to this lease. As of June 30, 2023, the City's receivable for lease payments was \$46,582. The City has a deferred inflow of resources associated with this lease of \$44,542 that will be recognized as revenue over the lease term.

The City entered into an agreement to lease cemetery land for a cellular tower which commences August 20, 2028. The initial term of the lease was for three additional five-year terms. The City believes it is more likely than not the term will be for fifteen years. Monthly rental is \$886 for the first five-year term, \$974 for the second five-year term, and \$1,072 for the third five-year term. The City recognized \$0 in lease revenue and \$0 in interest revenue during the current fiscal year related to this lease. As of June 30, 2023, the City's receivable for lease payments was \$151,201. The City has a deferred inflow of resources associated with this lease of \$151,201 that will be recognized as revenue over the lease term.

On November 20, 2000, the City entered into an agreement for a public safety cell tower lease. The initial term of the lease was for a five-year term with extensions of up to 5 additional 5-year terms. The City believes it is more likely than not the term will be for thirty years. Monthly rent is \$2,582. The City recognized \$26,055 in lease revenue and \$4,929 in interest revenue during the current fiscal year related to this lease. As of June 30, 2023, the City's receivable for lease payments was \$232,304. The City has a deferred inflow of resources associated with this lease of \$223,434 that will be recognized as revenue over the lease term.

Business-type Activities:

On January 1, 2012, the City entered into a lease agreement to lease approximately 250 acres of airport farm land. The term of the lease was for a term of eleven years at an annual base rent of \$34,000. The City recognized \$33,333 in lease revenue and \$667 in interest revenue during the current fiscal year related to this lease. As of June 30, 2023, the lease had ended.

On July 1, 2020, the City entered into an airport fixed base operator lease. The initial term of the lease was for a term of twenty years at an annual base rent starting at \$12,540 with a 3% escalation each year thereafter. The City recognized \$7,993 in lease revenue and \$4,923 in interest revenue during the current fiscal year related to this lease. As of June 30, 2023, the City's receivable for lease payments was \$241,814. The City has a deferred inflow of resources associated with this lease of \$230,573 that will be recognized as revenue over the lease term.

On July 3, 2018, the City entered into an agreement to lease the Clark House rooftop for a cellular tower. The initial term of the lease was for a five-year term with extensions of up to 5 additional 5-year terms. The City believes it is more likely than not the term will be for twenty years. The first four years annual base rent started at \$15,722 with a 3% escalation each year thereafter. The City recognized \$10,722 in lease revenue and \$5,471 in interest revenue during the current fiscal year related to this lease. As of June 30, 2023, the City's receivable for lease payments was \$262,851. The City has a deferred inflow of resources associated with this lease of \$255,260 that will be recognized as revenue over the lease term.

On August 1, 2001, the City entered into another agreement to lease the Clark House rooftop for a cellular tower. The initial term of the lease was for a five-year term with extensions of up to 4 additional 5-year terms. The City believes it is more likely than not the term will be for twenty-five years. Rent is \$1,000 per month. The City recognized \$11,162 in lease revenue and \$838 in interest revenue during the current fiscal year related to this lease. As of June 30, 2023, the City's receivable for lease payments was \$35,853. The City has a deferred inflow of resources associated with this lease of \$35,212 that will be recognized as revenue over the lease term.

NOTE 4. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund balances at June 30, 2023 consist of the following:

Due from/Advance to	Due to/advance from													
			Water Pollution Control											
	Local Option		Nonmajor		Nonmajor	Internal								
	General	Sales Tax	Governmental		Enterprise	Service	Totals							
Other Street Improvements	\$	-	\$	1,600,000	\$	1,592,368	\$	-	\$	-	\$	-	\$	3,192,368
Nonmajor Governmental		5,494		-		69,709		-		-		-		75,203
Internal service		-		-		-		-		-		12,064		12,064
Airport		-		-		-		87,078		-		-		87,078
Nonmajor enterprise		-		-		-		-		1,239		-		1,239
Total	\$	5,494	\$	1,600,000	\$	1,662,077	\$	87,078	\$	1,239	\$	12,064	\$	3,367,952

These balances result from (1) the time lag of grant receipts into Other Street Improvements fund resulted in advances from other funds totaling \$3,192,368, (2) the time lag of interest receipts in the Perpetual Care Interest fund resulted in the advance of \$5,494, (3) the time lag of grant receipts in Nonmajor Governmental funds resulted in advances totaling \$69,709, (4) working capital for inventory in the Central Supplies and Equipment Services Internal Service funds resulted in advances totaling \$12,064, (5) the time lag of grant receipts in the Airport fund resulted in the advance of \$87,078, and (6) working capital for inventory in the Marina fund resulted in the advance of \$1,239.

Interfund transfers for the year are as follows:

	Transfers Out									
	General	Employee Benefits	Local Option Sales Tax	Road Use Tax	American Rescue Plan Act (ARPA)	Nonmajor Governmental	Refuse Collection	Nonmajor Enterprise	Internal Service	Totals
Transfers in										
General	\$ -	\$ 4,949,779	\$ -	\$ 3,036,340	\$ 9,258	\$ 513,735	\$ -	\$ 1,578,200	\$ 64,802	\$ 10,152,114
Debt service	-	-	-	-	-	357,000	-	-	-	357,000
Nonmajor governmental	-	-	-	510,514	205,935	530,000	-	-	-	1,246,449
Water pollution control	-	-	3,575,625	-	-	-	-	-	-	3,575,625
Transfer station	-	-	-	-	-	-	41,781	-	-	41,781
Nonmajor enterprise	129,372	-	-	-	-	-	-	-	-	129,372
Total	\$ 129,372	\$ 4,949,779	\$ 3,575,625	\$ 3,546,854	\$ 215,193	\$ 1,400,735	\$ 41,781	\$ 1,578,200	\$ 64,802	\$ 15,502,341

The most significant transfers in the above table include (1) the Employee Benefits fund collects property taxes to fund employee benefits which are expended in the General Fund which totaled \$4,949,779, (2) the Local Option Sales Tax fund transferred \$3,575,625 to the Water Pollution Control Fund to fund a capital project, (3) the Road Use Tax fund transferred \$3,036,340 to the General Fund to fund street maintenance costs and \$510,514 to fund street projects, and (4) the nonmajor enterprise fund transfer of \$1,578,200 was from the Ambulance fund to the General fund to fund Fire department wage and benefit costs allocated to the Ambulance fund.

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 is as follows:

Primary government

	Restated Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 11,789,575	\$ 718	\$ -		\$ 11,790,293
Art work	7,794,526	-	-		7,794,526
Construction in progress	10,220,071	4,680,255	(3,082,509)		11,817,817
Total capital assets, not being depreciated	29,804,172	4,680,973	(3,082,509)	-	31,402,636
Capital assets, being depreciated:					
Land improvements	25,798,491	830,554	-		26,629,045
Buildings	10,617,104	94,296	(27,606)		10,683,794
Building improvements	5,692,386	547,479	-		6,239,865
Equipment	7,526,110	588,291	-	(145,850)	7,968,551
Vehicles	6,616,026	1,148,386	(424,817)		7,339,595
Right-to-use leased equipment	17,809	15,885	-		33,694
Right-to-use subscription asset	232,966	193,269	-		426,235
Other Assets	42,992	-	-		42,992
Infrastructure	94,828,980	948,779	-		95,777,759
Total capital assets, being depreciated	151,372,864	4,366,939	(452,423)	(145,850)	155,141,530
Less accumulated depreciation/amortization for:					
Land improvements	(15,150,848)	(968,285)	-		(16,119,133)
Buildings	(6,634,347)	(230,471)	27,606		(6,837,212)
Building improvements	(2,305,452)	(265,899)	-		(2,571,351)
Equipment	(5,556,796)	(387,489)	-	145,850	(5,798,435)
Vehicles	(4,385,953)	(390,813)	384,269		(4,392,497)
Right-to-use leased equipment	(10,470)	(5,995)	-		(16,465)
Right-to-use subscription asset	-	(160,304)	-		(160,304)
Other Assets	(37,989)	(3,502)	-		(41,491)
Infrastructure	(52,120,434)	(2,709,218)	-		(54,829,652)
Total accumulated depreciation/amortization	(86,202,289)	(5,121,976)	411,875	145,850	(90,766,540)
Total capital assets, being depreciated, net	65,170,575	(755,037)	(40,548)	-	64,374,990
Governmental activities capital assets, net	\$ 94,974,747	\$ 3,925,936	\$ (3,123,057)	\$ -	\$ 95,777,626

	Restated Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type Activities:					
Capital assets, not being depreciated:					
Land	\$ 2,902,610	\$ 11,134	\$ -		\$ 2,913,744
Construction in progress	3,707,925	3,621,731	(214,899)		7,114,757
Total capital assets, not being depreciated	6,610,535	3,632,865	(214,899)	-	10,028,501
Capital assets, being depreciated:					
Land improvements	21,200,761	371,751	-		21,572,512
Buildings	65,542,441	-	-		65,542,441
Building improvements	7,547,238	353,188	-		7,900,426
Equipment	8,359,568	275,446	(153,992)	145,850	8,626,872
Vehicles	5,442,551	410,183	(271,250)		5,581,484
Right-to-use leased equipment	111,824	-	-		111,824
Right-to-use subscription asset	26,579	-	-		26,579
Sewer system	70,884,582	112,501			70,997,083
Total capital assets, being depreciated	179,115,544	1,523,069	(425,242)	145,850	180,359,221
Less accumulated depreciation/amortization for:					
Land improvements	(13,071,774)	(366,867)	-		(13,438,641)
Buildings	(42,047,314)	(1,157,811)	-		(43,205,125)
Building improvements	(3,974,155)	(209,589)	-		(4,183,744)
Equipment	(5,894,897)	(456,206)	82,297	(145,850)	(6,414,656)
Vehicles	(3,186,937)	(433,384)	323,567		(3,296,754)
Right-to-use leased equipment	(100,642)	(11,182)	-		(111,824)
Right-to-use subscription asset	-	(6,018)	-		(6,018)
Sewer system	(24,499,818)	(1,411,035)	-		(25,910,853)
Total accumulated depreciation/amortization	(92,775,537)	(4,052,092)	405,864	(145,850)	(96,567,615)
Total capital assets, being depreciated, net	86,340,007	(2,529,023)	(19,378)	-	83,791,606
Business type activities capital assets, net	\$ 92,950,542	\$ 1,103,842	\$ (234,277)	\$ -	\$ 93,820,107

Depreciation/amortization expense was charged to functions of the primary government as follows:

Governmental activities:	
Public Safety	\$ 447,047
Public Works	3,425,246
Culture and recreation	936,475
Community and economic development	17,792
General Government	288,029
Capital assets held by the Government's internal service funds are charged to the various functions based on their usage of the assets	7,382
Total depreciation/amortization expense - governmental activities	<u>\$ 5,121,971</u>
Business-type activities:	
Water pollution control	\$ 2,727,004
Refuse Collection	149,345
Transfer Station	309,551
Airport	352,189
Parking	40,390
Transit	97,288
Golf Course	76,871
Boat harbor	18,293
Ambulance	154,240
Public Housing	126,921
Total depreciation/amortization expense - business-type activities	<u>\$ 4,052,092</u>

Discretely presented component units

Activity for the Solid Waste Agency for the year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,080,608	\$ 40,350	\$ -	\$ 1,120,958
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	1,080,608	40,350	-	1,120,958
Capital assets, being depreciated:				
Land improvements	2,726,364	-	-	2,726,364
Buildings	37,314	-	-	37,314
Building improvements	38,784	-	-	38,784
Equipment	81,566	-	-	81,566
Leachate collection system	663,435	-	-	663,435
Total capital assets, being depreciated	3,547,463	-	-	3,547,463
Less accumulated depreciation for:				
Land improvements	(2,356,593)	(116,123)	-	(2,472,716)
Buildings	(25,655)	(933)	-	(26,588)
Building improvements	(9,695)	(2,155)	-	(11,850)
Equipment	(51,876)	(5,760)	-	(57,636)
Leachate collection system	(474,978)	(21,419)	-	(496,397)
Total accumulated depreciation	(2,918,797)	(146,390)	-	(3,065,187)
Total capital assets, being depreciated, net	628,666	(146,390)	-	482,276
Solid Waste Agency capital assets, net	\$ 1,709,274	\$ (106,040)	\$ -	\$ 1,603,234

Activity for Muscatine Power & Water for the year ended December 31, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land and land rights	\$ 5,645,357	\$ -	-	\$ 5,645,357
Construction work in progress	10,039,094	13,650,594	(19,448,890)	4,240,798
Total capital assets, not being depreciated	15,684,451	13,650,594	(19,448,890)	9,886,155
Capital assets being depreciated:				
Generation plant	329,133,093	655,242	(722,384)	329,065,951
Transmission and distribution plant	81,568,319	17,085,710	(22,685,741)	75,968,288
General plant	32,465,362	945,502	(3,435,303)	29,975,561
Source of supply	4,307,946	13,515	(40,638)	4,280,823
Pumping equipment	2,894,454	435,043	(14,134)	3,315,363
Purification equipment	2,964,899	24,329	(16,898)	2,972,330
Distribution system	26,417,371	1,246,605	(203,821)	27,460,155
Network operations plant	46,725,787	800,699	(20,866,906)	26,659,580
Total capital assets being depreciated	526,477,231	21,206,645	(47,985,825)	499,698,051
Less accumulated depreciation for:				
Generation plant	(298,695,773)	10,105,015	(722,384)	(308,078,404)
Transmission and distribution plant	(58,797,490)	1,139,051	(22,664,809)	(37,271,732)
General plant	(23,918,241)	1,073,545	(3,315,091)	(21,676,695)
Source of supply	(1,985,545)	106,988	(40,638)	(2,051,895)
Pumping equipment	(1,122,328)	82,910	(14,134)	(1,191,104)
Purification equipment	(1,074,444)	55,594	(16,390)	(1,113,648)
Distribution system	(7,103,685)	603,775	(122,712)	(7,584,748)
Network operations plant	(27,338,182)	2,320,836	(20,627,466)	(9,031,552)
Total accumulated depreciation	(420,035,688)	15,487,714	(47,523,624)	(387,999,778)
Total capital assets, being depreciated net	106,441,543	5,718,931	(462,201)	111,698,273
Muscatine Power & Water capital assets, net	\$ 122,125,994	\$ 19,369,525	\$(19,911,091)	\$ 121,584,428

NOTE 6. LONG-TERM DEBT

General Obligation Bonds. The general obligation bonds outstanding as of June 30, 2023 total \$14,889,559. These bonds bear interest at rates ranging from 2.00% to 5.00%.

General obligation bonds as of June 30, 2023 consist of the following individual issues:

	Issue Date	Amount Issued	Interest Rates	Balance 6/30/2023	Governmental Activities	Business-Type Activities
General obligation bonds:						
General corporate	6/1/2014	\$ 2,575,000	2.00-2.10	\$ 406,128 (1)	\$ 406,128	\$ -
General corporate	5/26/2016	4,550,000	2.00-2.50	1,407,704 (2)	1,407,704	-
General corporate and refunding	5/23/2018	4,090,000	3.00-5.00	2,702,200 (3)	2,271,608	430,592
General corporate	5/7/2020	6,310,000	2.00	4,383,091 (4)	4,383,091	-
General corporate	6/2/2022	6,190,000	3.25-4.00	5,990,436 (5)	5,990,436	-
Totals				<u>\$ 14,889,559</u>	<u>\$ 14,458,967</u>	<u>\$ 430,592</u>

1. Net of unamortized premium of \$1,128
2. Net of unamortized premium of \$27,704
3. Net of unamortized premium of \$97,200
4. Net of unamortized premium of \$63,091
5. Net of unamortized premium of \$235,436

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending June 30	Governmental		Business-Type	
	Principal	Interest	Principal	Interest
2024	2,300,000	430,831	75,000	16,400
2025	2,010,000	363,126	80,000	12,650
2026	2,075,000	298,476	85,000	8,650
2027	1,710,000	235,213	85,000	5,250
2028	1,760,000	183,713	90,000	2,700
2029-2032	4,195,000	294,802	-	-
	<u>\$ 14,050,000</u>	<u>\$ 1,806,161</u>	<u>\$ 415,000</u>	<u>\$ 45,650</u>

State Revolving Fund (SRF) Revenue Loan. In November of 2008, the City entered into a State Revolving Fund Loan with the State of Iowa in the amount of \$16,500,000 to finance comprehensive improvements at the City's Water Pollution Control Plant. As of June 30, 2023, the loan balance is \$8,170,000. The original Loan had an interest rate of 3% and a loan servicing fee of .25% per annum of the principal amount of the loan outstanding. Effective December 1, 2018, the interest rate on this loan decreased to 1.75% plus the .25% loan servicing fee. Repayment of this loan is to come from future revenues of the Plant.

State Revolving Fund Loan Revenues Pledged. The City is required to establish, impose, adjust, and provide for the collection of fees to be charged to customers of the Water Pollution Control Plant to produce gross revenues at least sufficient to pay operating and maintenance costs of the plant and to leave a net balance equal to at least 110% of the principal and interest on all of the bonds and any other parity obligations due in such fiscal year as they become due. The City is also required to establish a Sewer Revenue Bond Sinking Fund into which there shall be set aside from net revenues, sufficient funds to pay interest on and principal of all of the bonds and any parity obligations as the same become due.

Annual debt service requirements for the state revolving fund revenue loan are as follows:

Year Ending June 30	Business-Type		
	Principal	Interest	Fees
2024	\$ 796,000	\$ 142,975	\$ 20,425
2025	822,000	129,045	18,435
2026	849,000	114,660	16,380
2027	876,000	99,802	14,258
2028	905,000	84,472	12,068
2029	934,000	68,635	9,805
2030	964,000	52,290	7,470
2031	996,000	35,420	5,060
2032	1,028,000	17,990	2,570
	<u>\$ 8,170,000</u>	<u>\$ 745,289</u>	<u>\$ 106,471</u>

Leases

Governmental Activities:

In fiscal year 2020, the City entered into a 60-month lease agreement as lessee for the use of copier equipment. The initial lease liability was \$6,814. At June 30, 2023 the lease liability is \$2,105. The City is required to make monthly principal and interest payments totaling \$118.55. The lease has an interest rate of 1.70%. The future principal and interest lease payments as of June 30, 2023 were as follows:

<u>Year ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,397	\$ 26	\$ 1,423
2025	708	3	711
	<u>\$ 2,105</u>	<u>\$ 29</u>	<u>\$ 2,134</u>

In fiscal year 2021, the City entered into a 60-month lease agreement as lessee for the use of copier equipment. The initial lease liability was \$1,585. At June 30, 2023 the lease liability is \$862. The City is required to make monthly principal and interest payments totaling \$27.58. The lease has an interest rate of 1.70%. The future principal and interest lease payments as of June 30, 2023 were as follows:

<u>Year ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 319	\$ 12	\$ 331
2025	324	7	331
2026	219	2	221
	<u>\$ 862</u>	<u>\$ 21</u>	<u>\$ 883</u>

In fiscal year 2020, the City entered into a 60-month lease agreement as lessee for the use of postage equipment. The initial lease liability was \$9,410. At June 30, 2023 the lease liability is \$1,462. The City is required to make monthly principal and interest payments totaling \$163.92. The lease has an interest rate of 1.70%. The future principal and interest lease payments as of June 30, 2023 were as follows:

<u>Year ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,462	\$ 12	\$ 1,474
	<u>\$ 1,462</u>	<u>\$ 12</u>	<u>\$ 1,474</u>

On September 1, 2022, the City entered into a 60 month lease as lessee for the use of copier equipment. An initial lease liability was recorded in the amount of \$6,155. As of June 30, 2023, the value of the lease liability is \$4,923. The City is required to make monthly fixed payments of \$134.97. The lease has an interest rate of 2.536%. The future principal and interest lease payments as of June 30, 2023 were as follows:

<u>Year ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,512	\$ 108	\$ 1,620
2025	1,551	69	1,620
2026	1,591	28	1,619
2027	269	1	270
	<u>\$ 4,923</u>	<u>\$ 206</u>	<u>\$ 5,129</u>

On December 1, 2022, the City entered into a 60 month lease as lessee for the use of copier equipment. An initial lease liability was recorded in the amount of \$9,189. As of June 30, 2023, the value of the lease liability is \$8,174. The City is required to make monthly fixed payments of \$166.47. The lease has an interest rate of 3.445%. The future principal and interest payments as of June 30, 2023 were as follows:

<u>Year ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,743	\$ 255	\$ 1,998
2025	1,805	193	1,998
2026	1,868	130	1,998
2027	1,933	65	1,998
2028	825	6	831
	<u>\$ 8,174</u>	<u>\$ 649</u>	<u>\$ 8,823</u>

Business-type Activities:

In fiscal year 2018, the City entered into a 5-year lease agreement as lessee for the use of golf cart equipment. The initial lease liability was \$111,824. At June 30, 2023 the lease has been paid. The City was required to make monthly principal and interest payments during May through October each year for \$4,085.73. The lease has an interest rate of 3.80%.

Subscriptions Payable:

For the year ended June 30, 2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. The City had the following subscriptions as of June 30, 2023

Government Activities:

On December 1, 2021, the City entered into a 60 month subscription for the use of MRI Software for the Section 8 Voucher Housing Program. An initial subscription liability was recorded as of July 1, 2022 in the amount of \$67,438. As of June 30, 2023, the value of the subscription liability is \$50,479. The City is required to make annual fixed payments of \$17,597.81. The subscription has an interest rate of 2.275%. The future principal and interest payments on the subscription are as follows:

<u>Year ending June 30:</u>	Principal	Interest	Total
2024	\$ 16,449	\$ 1,148	\$ 17,597
2025	16,824	774	17,598
2026	17,206	391	17,597
	<u>\$ 50,479</u>	<u>\$ 2,313</u>	<u>\$ 52,792</u>

On July 1, 2022, the City entered into a 36 month subscription for the use of Springbrook Financial Software - Cloud Version. An initial subscription liability was recorded in the amount of \$177,519. As of June 30, 2023, the value of the subscription liability is \$119,947. The City was required to make an annual payment of \$57,572 in the current year. The annual payments in upcoming years will increase by no more than 5%. The subscription has an interest rate of 2.184%. The future principal and interest payments on the subscription are as follows:

<u>Year ending June 30:</u>	Principal	Interest	Total
2024	\$ 57,831	\$ 2,620	\$ 60,451
2025	62,116	1,357	63,473
	<u>\$ 119,947</u>	<u>\$ 3,977</u>	<u>\$ 123,924</u>

On July 1, 2021, the City entered into a 36 month subscription for the use of a Google Workspace Annual License. An initial subscription liability was recorded as of July 1, 2022 in the amount of \$45,653. As of June 30, 2023, the value of the subscription liability is \$22,598. The City is required to make annual fixed payments of \$23,055. The subscription has an interest rate of 2.024%. The future principal and interest payments on the subscription are as follows:

<u>Year ending June 30:</u>	Principal	Interest	Total
2024	\$ 22,598	\$ 457	\$ 23,055
	<u>\$ 22,598</u>	<u>\$ 457</u>	<u>\$ 23,055</u>

On November 1, 2021, the City entered into a 36 month subscription for the use of Cisco Amp for End Points. An initial subscription liability was recorded as of July 1, 2022 in the amount of \$12,268. As of June 30, 2023, the value of the subscription liability is \$6,117. The City is required to make annual fixed payments of \$6,240.56. The subscription has an interest rate of 2.024%. The future principal and interest payments on the subscription are as follows:

<u>Year ending June 30:</u>	Principal	Interest	Total
2024	\$ 6,117	\$ 124	\$ 6,241
	<u>\$ 6,117</u>	<u>\$ 124</u>	<u>\$ 6,241</u>

On November 15, 2021, the City entered into a 36 month subscription for the use of Cisco Umbrella Software. An initial subscription liability was recorded as of July 1, 2022 in the amount of \$17,851. As of June 30, 2023, the value of the subscription liability is \$8,903. The City is required to make annual fixed payments of \$9,082.80. The subscription has an interest rate of 2.024%. The future principal and interest payments on the subscription are as follows:

<u>Year ending June 30:</u>	Principal	Interest	Total
2024	\$ 8,903	\$ 180	\$ 9,083
	<u>\$ 8,903</u>	<u>\$ 180</u>	<u>\$ 9,083</u>

On July 20, 2021, the City entered into a 36 month subscription for the use of SoCaas Software. An initial subscription liability was recorded as of July 1, 2022 in the amount of \$89,757. As of June 30, 2023, the value of the subscription liability is \$44,429. The City is required to make annual fixed payments of \$45,328.00. The subscription has an interest rate of 2.024%. The future principal and interest payments on the subscription are as follows:

<u>Year ending June 30:</u>	Principal	Interest	Total
2024	\$ 44,429	\$ 899	\$ 45,328
	\$ 44,429	\$ 899	\$ 45,328

Business-Type Activities:

On December 1, 2021, the City entered into a 60 month subscription for the use of MRI Software for the Public Housing Program. An initial subscription liability was recorded as of July 1, 2022 in the amount of \$26,579. As of June 30, 2023, the value of the subscription liability is \$19,895. The City is required to make annual fixed payments of \$6,935.62. The subscription has an interest rate of 2.275%. The future principal and interest payments on the subscription are as follows:

<u>Year ending June 30:</u>	Principal	Interest	Total
2024	\$ 6,483	\$ 453	\$ 6,936
2025	6,631	305	6,936
2026	6,781	154	6,935
	\$ 19,895	\$ 912	\$ 20,807

Long-term liability activity for the year ended June 30, 2023 was as follows:

Primary government

	Restated Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 16,270,000	\$ -	\$ (2,220,000)	\$ 14,050,000	\$ 2,300,000
Premiums/discounts	531,255	-	(122,288)	408,967	-
Total bonds payable	16,801,255	-	(2,342,288)	14,458,967	2,300,000
Leases	8,040	15,344	(5,858)	17,526	6,434
Subscriptions	232,967	177,519	(158,013)	252,473	78,940
Compensated absences	1,773,722	1,187,043	(1,200,306)	1,760,459	911,407
Net pension liability	3,962,618	8,487,429	-	12,450,047	-
Other post-employment benefits liability	976,098	132,914	-	1,109,012	-
Governmental activity					
long-term liabilities	<u>\$ 23,754,700</u>	<u>\$ 10,000,249</u>	<u>\$ (3,706,465)</u>	<u>\$ 30,048,484</u>	<u>\$ 3,296,781</u>
Business-type activities:					
Bonds and loans payable:					
General obligation bonds	\$ 490,000	\$ -	\$ (75,000)	\$ 415,000	\$ 75,000
State revolving fund loan	8,941,000	-	(771,000)	8,170,000	796,000
Premiums	22,474	-	(6,882)	15,592	-
Total bonds and loans payable	9,453,474	-	(852,882)	8,600,592	871,000
Leases	16,113	-	(16,113)	-	-
Subscriptions	26,579	-	(6,684)	19,895	6,684
Compensated absences	451,502	335,891	(348,401)	438,992	251,211
Net pension liability	192,580	1,760,863	-	1,953,443	-
Other post-employment benefits liability	280,936	36,326	-	317,262	-
Closure/post-closure obligation	33,825	-	-	33,825	-
Business-type activity					
long-term liabilities	<u>\$ 10,455,009</u>	<u>\$ 2,133,080</u>	<u>\$ (1,224,080)</u>	<u>\$ 11,364,009</u>	<u>\$ 1,128,895</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for these funds are included as part of the above totals for governmental activities. At year-end \$51,499, of internal service funds compensated absences are included in the above amounts. Pension liability and other post-employment benefits liability for the internal service funds of \$129,582 and \$26,784, respectively, have also been included with governmental activities.

The net pension liability and other post-employment benefits liability are generally liquidated by the general fund and employee benefits fund for governmental activities and the respective funds for business-type activities.

Discretely presented component units

Activity for the Solid Waste Agency for the year ended June 30, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Compensated absences	\$ 3,812	\$ 5,416	\$ (3,812)	\$ 5,416	\$ 5,416
Closure/post-closure obligation	4,425,838	298,849	-	4,724,687	-
Total liabilities	<u>\$ 4,429,650</u>	<u>\$ 304,265</u>	<u>\$ (3,812)</u>	<u>\$ 4,730,103</u>	<u>\$ 5,416</u>

Activity for Muscatine Power & Water for the year ended December 31, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Net pension liability	\$ 7,511,961	\$ -	\$ (7,082,378)	\$ 429,583
Water revenue bonds	13,320,000	-	(410,000)	12,910,000
Unamortized bond premiums	557,752	-	(87,552)	470,200
Note payable to bank	8,539,969	-	(1,401,868)	7,138,101
Post-employment health benefit provision	1,135,240	15,345	-	1,150,585
Landfill closure and post-closure liability	<u>1,103,410</u>	<u>81,557</u>	<u>-</u>	<u>1,184,967</u>
Total long-term debt	32,168,332	<u>96,902</u>	<u>(8,981,798)</u>	23,283,436
Less current installments	<u>1,800,901</u>			1,854,565
Long-term debt, net of current portion	<u>\$ 30,367,431</u>			<u>\$ 21,428,871</u>

In May 2017, the Board approved the issuance and securing the payment of future obligations for the purposes of borrowing money for constructing water improvements and extensions. The water utility issued \$14,865,000 Water Revenue Bonds, Series 2017 in June 2017 for that purpose. The premium bonds are A&P “A” rated, a non-bank qualified issue, callable June 1, 2027 at par. The effective interest cost is approximately 3.51%. The interest payments that are due each June 1 and December 1 began December 1, 2017. Principal payments are due annually on December 1 and began in 2018. Total outstanding bonds payable at December 31, 2022 was \$12,910,000.

Events of default are defined as either: 1) the non-payment of interest, principal, or premium when the same shall become due and payable, or 2) through a bankruptcy proceeding there is an admission of the inability to pay this debt, or 3) any event of default under any parity obligation or parity obligation issuance document. In the event of default, the principal of and the accrued interest on all bonds then outstanding will be due and payable immediately.

Prior to 2004, the electric utility advanced \$35,327,000 to the communications utility for capital improvements and acquisition of a cable television system. On November 25, 2014, the Board approved an amendment to this loan agreement that included loan forgiveness of \$25,327,000, changing the fixed interest rate from 3.53% to 0.50%, and modifying the amortization of the note from a 30-year period to a 20-year period. These new terms became effective January 1, 2015. Annual principal payments began January 1, 2016; semi-annual payments of interest are due each January 1 and July 1.

On September 8, 2020, the Communications Revenue Bond, Series 2020 was signed with a local bank providing \$3,700,000 for telecommunications systems improvements and extensions to the municipal communications utility. Principal bears interest at the rate of 2.73% per annum. Both principal and interest are payable in twenty-eight equal quarterly installments of \$145,860 each, due on March 30, June 30, September 30, and December 30, which began December 30, 2020; final payment is due September 30, 2027. Upon default of the bond obligations, a proceeding may be brought in law or in equity by suit, action or mandamus to enforce compliance with the bond's terms, or action may be brought to obtain the appointment of a receiver to take possession of and operate the communications utility and to perform the duties required by the bond resolution and the Code of Iowa. This bond was issued as a first step of a refinancing of the Series 2017 Bond.

On January 5, 2021, the communications utility closed on the \$6,300,000 Communications Revenue Bond, Series 2021, issued at a rate of 2.73% per annum. Both principal of and interest on this bond are payable in 26 equal quarterly installments in the amount of \$256,611 each, due on December 30, March 30, June 30, and September 30 in each of the years 2021 to 2027. The final payment is September 30, 2027. Upon breach or default of the bond or parity obligations and the related Board bond resolution, a proceeding may be brought in law or in equity by suit, action, or mandamus to enforce and compel compliance with the bond's terms, or action may be brought to obtain the appointment of a receiver to take possession of and operate the communications utility and to perform the duties required by the bond resolution and the Code of Iowa. The Communications Revenue Bond, Series 2017, was paid off with proceeds from this bond issue.

Annual debt service requirements for the revenue bonds and bank loan are as follows:

Year Ending December 31	Revenue Bonds		Bank Loan	
	Principal Amount	Interest	Principal Amount	Interest
2023	\$ 425,000	\$ 522,950	\$ 1,429,565	\$ 180,318
2024	445,000	501,700	1,468,993	140,889
2025	470,000	479,450	1,509,510	100,373
2026	490,000	455,950	1,551,143	58,740
2027	515,000	431,450	1,178,890	16,043
2027-2031	2,885,000	1,848,800	-	-
2032-2036	3,465,000	1,269,800	-	-
2037-2041	4,215,000	518,800	-	-
Totals	<u>\$ 12,910,000</u>	<u>\$ 6,028,900</u>	<u>\$ 7,138,101</u>	<u>\$ 496,363</u>

Water utility revenues, net of specified operating expenses, are pledged as security of the water debt until fully paid. Principal and interest paid in 2022 and water utility net revenues are as follows:

	<u>Water</u>
Principal and interest paid	\$ 945,250
Net revenues	2,445,421

Annual future principal and interest payments are expected to require 39% of the water utility net revenues.

All MP&W communications utility revenues, net of specified operating expenses, are pledged as security of the communications debt until fully paid. Annual future principal and interest payments are expected to require 35% of communications utility net revenues.

Principal and interest paid in 2022 and communications utility net revenue, are as follows:

	<u>Communications</u>
Principal and interest paid	\$ 1,609,883
Net revenues	4,992,694

Restricted assets represent amounts set aside under the terms of the water bond agreement. In accordance with the covenants of the bond resolutions, the amounts have been segregated into funds. In accordance with the bond agreement, the bond fund is used solely for the purpose of paying the interest on and principal of the outstanding debt. The composition of the restricted assets at December 31, 2022 is as follows:

	<u>Water Utility</u>
Bond Fund	\$ 947,950
Total restricted assets	<u>\$ 947,950</u>

NOTE 7. LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the Muscatine County Solid Waste Management Agency to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the Agency reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$4,724,687 reported as landfill closure and post closure care liability at June 30, 2023, represents the cumulative amount reported to date based on the use of 80% of the estimated capacity of the current landfill property. The Agency will recognize the remaining estimated cost of closure and post closure care of \$1,181,172 as the remaining estimated capacity is filled over the 12 remaining years.

These amounts are based on what it would cost to perform all closure and post closure care in 2023. The Agency expects the currently-permitted landfill property to reach its capacity in 2035. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Financial assurances for closure and post-closure care is demonstrated through the Financial Test as specified in IAC 567 Chapter 113.14(6)f. The Agency has begun to accumulate resources to fund these costs in accordance with state and federal requirements.

NOTE 8. RETIREMENT SYSTEMS

Iowa Public Employees Retirement System (IPERS) Pension Plan

Plan Description – IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive, P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

IPERS benefits are established under Iowa Code chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits – A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a regular member's monthly IPERS benefit includes:

- A multiplier based on years of service.
- The member's highest five-year average salary, except members with service before June 30, 2012 will use the highest three-year average salary as of that date if it is greater than the highest five-year average salary.

Protection occupation members may retire at normal retirement age which is generally at age 55 and may retire any time after reaching age 50 with 22 or more years of covered employment. The formula used to calculate a protection occupation members' monthly IPERS benefit includes:

- 60% of average salary after completion of 22 years of service, plus an additional 1.5% of average salary for years of service greater than 22 but not more than 30 years of service.
- The member's highest three-year average salary.

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25 percent for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.50 percent for each month that the member receives benefits before 65.

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 1990 receive a guaranteed dividend with their regular November benefit payments.

Disability and Death Benefits – A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member’s beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member’s accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

Contributions – Contribution rates are established by IPERS following the annual actuarial valuation which applies IPERS’ Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires that the actuarial contribution rate be determined using the “entry age normal” actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2023, pursuant to the required rate, Regular members contributed 6.29 percent of covered payroll and the City and MP&W contributed 9.44 percent of covered payroll, for a total rate of 15.73 percent. Protection occupation members contributed 6.21 percent of covered payroll and the City contributed 9.31 percent of covered payroll for a total rate of 15.52 percent.

The City’s contributions to IPERS for the year ended June 30, 2023 were \$890,689. The MP&W contributions for the year ended December 31, 2022 were \$39,641.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the City reported a liability of \$4,284,546 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City’s proportion of the net pension liability was based on the City’s share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2022, the City’s proportion was 0.113403 percent, which was a decrease of 0.150912 from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the City recognized pension expense (income) of \$60,103. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 193,610	\$ 58,837
Changes of assumptions	3,644	2,115
Net difference between projected and actual earnings on pension plan investments	-	461,808
Changes in proportion and differences between City contributions and proportionate share of contributions	154,411	122,036
City contributions subsequent to the measurement date	890,689	-
Total	<u>\$ 1,242,354</u>	<u>\$ 644,796</u>

The \$890,689 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	
2024	\$ (404,684)
2025	(311,578)
2026	(547,630)
2027	960,311
2028	10,450
Total	<u>\$ (293,131)</u>

At December 31, 2022, MP&W reported a liability of \$429,583 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. MP&W's proportion of the net pension liability was based on the utility's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2022, MP&W's collective proportion was 0.010823 percent, which was an increase of 0.000182 percent from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the utility recognized IPERS expense (income) of \$28,251. At December 31, 2022, MP&W reported deferred outflows of resources and deferred inflows of resources related to IPERS from the following sources.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 19,043	\$ 5,884
Changes of assumptions	364	10
Net difference between projected and actual earnings on pension plan investments	-	45,985
Changes in proportion and differences between MP&W contributions and proportionate share of contributions	123,580	19,082
MP&W contributions subsequent to the measurement date	39,641	-
Total	<u>\$ 182,628</u>	<u>\$ 70,961</u>

The \$39,641 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to IPERS will be recognized in the pension expense as follows:

<u>Year Ended December 31,</u>	
2023	\$ 20,941
2024	12,609
2025	11,856
2026	21,851
2027	4,036
2028	733
Total	<u>\$ 72,026</u>

There were no non-employer contributing entities at IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of Inflation (effective June 30, 2017)	2.60 percent per annum
Rates of salary increase (effective June 30, 2017)	3.25 percent to 16.25 percent, average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.00 percent per annum, compounded annually, net of investment expense, including inflation
Wage growth (effective June 30, 2017)	3.25 percent per annum based on 2.60 percent inflation and 0.65 percent real wage inflation

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of a quadrennial experience study covering the period of July 1, 2017 through June 30, 2021.

Mortality rates used in the 2022 valuation were based on the PubG-2010 mortality tables with future mortality improvements modeled using Scale MP-2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	22.0%	3.57%
International equity	17.5%	4.79%
Global smart beta equity	6.0%	4.16%
Core plus fixed income	20.0%	1.66%
Public credit	4.0%	3.77%
Cash	1.0%	0.77%
Private equity	13.0%	7.57%
Private real assets	8.5%	3.55%
Private credit	8.0%	3.63%
Total	100%	

Discount Rate – The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed employee contributions will be made at the contractually required rate and that contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City’s and MP&W’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City’s and MP&W’s proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the City’s and MP&W’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate.

	1% Decrease (6.0%)	Discount Rate (7.0%)	1% Increase (8.0%)
City's proportionate share of the net pension liability (asset)	\$ 8,005,108	\$ 4,284,546	\$ 1,005,774

	1% Decrease (5.25%)	Discount Rate (6.25%)	1% Increase (7.25%)
MP&W's proportionate share of the net pension liability (asset)	\$ 800,364	\$ 429,583	\$ 102,822

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS’ website at www.ipers.org.

Payables to the Pension Plan – At June 30, 2023, the City reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

At December 31, 2022, MP&W reported payables to the defined benefit pension plan of \$8,915 for legally required employer contributions and \$10,094 for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

Municipal Fire and Police Retirement System of Iowa (MFPRSI) Pension Plan

Plan Description – MFPRSI membership is mandatory for fire fighters and police officers covered by the provisions of Chapter 411 of the Code of Iowa. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by MFPRSI. MFPRSI issues a stand-alone financial report which is available to the public by mail at 7155 Lake Drive, Suite #201, West Des Moines, Iowa 50266 or at www.mfprsi.org.

MFPRSI benefits are established under Chapter 411 of the Code of Iowa and the administrative rules thereunder. Chapter 411 of the Code of Iowa and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits - Members with 4 or more years of service are entitled to pension benefits beginning at age 55. Full service retirement benefits are granted to members with 22 years of service, while partial benefits are available to those members with 4 to 22 years of service based on the ratio of years completed two years required (i.e., 22 years). Members with less than 4 years of service are entitled to a refund of their contribution only, with interest, for the period of employment.

Benefits are calculated based upon the member’s highest 3 years of compensation. The average of these 3 years becomes the member’s average final compensation. The base benefit is 66 percent of the member’s average final compensation. Members who perform more than 22 years of service receive 2 percent of the member’s average final compensation for each additional year of service, up to a maximum of 8 years. Survivor benefits are available to the beneficiary of a retired member according to the provisions of the benefit option chosen plus an additional benefit for each child. Survivor benefits are subject to a minimum benefit for those members who chose the basic benefit with a 50 percent surviving spouse benefit.

Active members, at least 55 years of age, with 22 or more years of service have the option to participate in the Deferred Retirement Option Program (DROP). The DROP is an arrangement whereby a member who is otherwise eligible to retire and commence benefits opts to continue to work. A member can elect a 3, 4, or 5 year DROP period. By electing to participate in DROP the member is signing a contract indicating the member will retire at the end of the selected DROP period. During the DROP period the member's retirement benefit is frozen and a DROP benefit is credited to a DROP account established for the member. Assuming the member completes the DROP period, the DROP benefit is equal to 52% of the member's retirement benefit at the member's earliest date eligible and 100% if the member delays enrollment for 24 months. At the member's actual date of retirement, the member's DROP account will be distributed to the member in the form of a lump sum or rollover to an eligible plan.

Disability and Death Benefits - Disability benefits may be either accidental and ordinary. Accidental disability is defined as permanent disability incurred in the line of duty, with benefits equivalent to the greater of 60 percent of the member's average final compensation or the member's service retirement benefit calculation amount. Ordinary disability occurs outside the call of duty and pays benefits equivalent to the greater of 50 percent of the member's average final compensation, for those with 5 or more years of service, or the member's service retirement benefit calculation amount, and 25 percent of average final compensation for those with less than 5 years of service.

Death benefits are similar to disability benefits. Benefits for accidental death are 50 percent of the average final compensation of the member plus an additional amount for each child, or the provisions for ordinary death. Ordinary death benefits consist of a pension equal to 40 percent of the average final compensation of the member plus an additional amount for each child, or a lump-sum distribution to the designated beneficiary equal to 50 percent of the previous year's earnable compensation of the member or equal to the amount of the member's total contributions plus interest.

Benefits are increased (escalated) annually in accordance with Chapter 411.6 of the Code of Iowa which states a standard formula for the increases.

The surviving spouse or dependents of an active member who dies due to a traumatic personal injury incurred in the line of duty receives a \$100,000 lump-sum payment.

Contributions - Member contribution rates are set by state statute. In accordance with Chapter 411 of the Code of Iowa, the contribution rate was 9.40% of earnable compensation for the year ended June 30, 2023.

Employer contribution rates are based upon an actuarially determined normal contribution rate and set by state statute. The required actuarially determined contributions are calculated on the basis of the entry age normal method as adopted by the Board of Trustees as permitted under Chapter 411 of the Code of Iowa. The normal contribution rate is provided by state statute to be the actuarial liabilities of the plan less current plan assets, with such total divided by 1 percent of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa the employer's contribution rate cannot be less than 17.00% of earnable compensation. The contribution rate was 23.90 percent for the year ended June 30, 2023.

The City's contributions to MFPSI for the year ended June 30, 2023 were \$1,492,816.

If approved by the state legislature, state appropriations may further reduce the employer's contribution rate, but not below the minimum statutory contribution rate of 17.00% of earnable compensation. The State of Iowa therefore is considered to be a nonemployer contributing entity in accordance with the provisions of the Governmental Accounting Standards Board Statement No. 67 – Financial Reporting for Pension Plans, (GASB 67). There were no state appropriations to MFPRSI during the fiscal year ended June 30, 2023.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2023, the City reported a liability of \$10,118,944 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all MFPRSI participating employers. At June 30, 2022, the City's proportion was 1.801901 percent which was an increase of 0.009304 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the City recognized pension expense of \$956,652. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 632,493	\$ 17,142
Changes of assumptions	28,358	-
Net difference between projected and actual earnings on pension plan investments	-	119,892
Changes in proportion and differences between City contributions and proportionate share of contributions	330,370	171,471
City contributions subsequent to the measurement date	1,492,816	-
Total	<u>\$ 2,484,037</u>	<u>\$ 308,505</u>

The \$1,492,816 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	
2024	\$ 46,054
2025	(160,156)
2026	(639,769)
2027	1,411,761
2028	24,826
Total	<u>\$ 682,716</u>

Actuarial Assumptions The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation	3.00 percent per annum
Salary increases	3.75 percent to 15.11 percent, including inflation
Investment rate of return	7.50 percent, net of investment expense, including inflation

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period of July 1, 2010 to June 30, 2020.

Mortality rates were based on RP 2014 Blue Collar Healthy Annuitant Table with males set-forward zero years, females set-forward two year, and disabled set-forward three years (male only rates), with generational projection of future mortality improvement with 50% of Scale BB beginning in 2017.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates (i.e., expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Fixed Income	3.5%
Broad U.S. Equity	6.7%
Global Equity	6.8%
Broad Non-US Equity	7.0%
Managed Futures	5.1%
Emerging Market	7.2%
Real Estate- Coare	6.4%
Opportunistic Real Estate	11.0%
Global Infrastructure	6.8%
Private Credit	8.6%
Private Equity	12.0%

Discount Rate - The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at 9.40% of covered payroll and the City contributions will be made at rates equal to the difference between actuarially determined rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the city's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percent lower (6.50 percent) or 1-percent higher (8.5 percent) than the current rate.

	<u>1% Decrease (6.5%)</u>	<u>Discount Rate (7.5%)</u>	<u>1% Increase (8.5%)</u>
City's proportionate share of the net pension liability	\$ 18,313,402	\$ 10,118,944	\$ 3,329,724

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued MFPRSI financial report which is available on MFPRSI's website at www.mfprsi.org.

Payables to the Pension Plan - At June 30, 2023, the City reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to MFPRSI.

Summary information of all primary government pension plans as of June 30, 2023 is as follows:

	Primary Government IPERS		
	Governmental	Business-type	Total
	Activities	Activities	
Net pension liability	\$ 2,379,592	\$ 1,904,954	\$ 4,284,546
Deferred outflows of resources related pensions	722,520	519,834	1,242,354
Deferred inflows of resources related pensions	411,456	233,340	644,796
Pension expense	59,364	739	60,103

	Primary Government MFPRSI		
	Governmental	Business-type	Total
	Activities	Activities	
Net pension liability	\$ 10,070,455	\$ 48,489	\$ 10,118,944
Deferred outflows of resources related pensions	2,436,002	48,035	2,484,037
Deferred inflows of resources related pensions	286,074	22,431	308,505
Pension expense	954,634	11,987	966,621

	Primary Government Total All Pension		
	Governmental	Business-type	Total
	Activities	Activities	
Net pension liability	\$ 12,450,047	\$ 1,953,443	\$ 14,403,490
Deferred outflows of resources related pensions	3,158,522	567,869	3,726,391
Deferred inflows of resources related pensions	697,530	255,771	953,301
Pension expense	1,013,998	12,726	1,026,724

Muscatine Power & Water – Single-Employer Defined Benefit Pension Plan

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, the information about the fiduciary net position of the plan and additions to/deductions from Muscatine Water and Electric Employees' Pension Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments in separate accounts held at The Principal Financial Group (the plan administrator) are commingled pools, rather than individual securities; they are valued as of the December 31, 2021 measurement date at fair market value.

General Information About the Pension Plan

The utilities provide and administer a single-employer defined benefit pension plan with benefits to eligible vested full-time utility and part-time utility employees at separation of service. Eligible employees are those who are not participants in the Iowa Public Employees' Retirement System (IPERS). Water utility employees or new employees that were participants of IPERS can choose to participate in either IPERS or the Plan. Total covered valuation payroll for the year ended December 31, 2022 was \$21,797,004. Participants are 100% vested at the completion of five years of service. Benefits are generally equal to 1.5% of the employee's average highest five consecutive years of compensation (Average Compensation) multiplied by credited years of service. An additional benefit is available in an amount equal to 0.5% of the employee's Average Compensation in excess of Social Security Covered Compensation, if any, multiplied by credited years of service, up to 35 years. Benefit provisions are established under the Plan as adopted by the utility's Board of Trustees. The funding is approved and amended by the utilities' five-member Board Of Trustees, whose members are nominated by a committee consisting of the mayor, two city council members and the City Administrator, then ratified by the city council. There are no non-employer contributing entities, as defined by GASB 67, *Financial Reporting for Pension Plans*, and GASB 68, *Accounting and Financial Reporting for Pensions*, for this plan. There are no special funding situations, as defined by GASB 67 and 68, for the Plan. The Plan currently does not issue a stand-alone financial report.

As of the measurement date, the following plan members were covered by the benefit terms:

	<u>Fiscal year ended December 31, 2022</u>
Active plan members	251
Inactive plan members entitled to but not yet receiving benefits	93
Disabled plan members entitled to benefits	0
Retired plan members or beneficiaries currently receiving benefits	<u>233</u>
Total	<u>577</u>

The pension plan provides for retirement, disability, and death benefits. There have been no changes in plan provisions during the measurement period and between the December 31, 2021 measurement date and the end of the December 31, 2022 reporting period.

The basis for determining contributions is an actuarially determined contribution (ADC) rate that is calculated in the plan's Actuarial Valuation Report dated December 31, 2022. The ADC rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with additional amounts to finance any unfunded accrued liability and plan administrative expenses. The ADC for the measurement period ending December 31, 2022 was \$3,624,948, equal to 16.6% of covered valuation payroll. Employer contributions for the years ending December 31, 2022, December 31, 2021, and December 31, 2020 equaled \$3,840,000, \$3,823,002, and \$3,124,701, respectively.

Actuarial Assumptions

The entry age actuarial cost method is used for this disclosure. Under this method, the present value of the projected benefits of each individual included in the actuarial valuation is allocated on a level basis over the earnings between entry age and assumed exit age(s). The portion of the present value allocated to a year is the service cost. Projected benefits are based on projected salary and projected service.

A measurement period of December 31, 2020 to December 31, 2021 has been used for the plan year ending December 31, 2022 for GASB 68 reporting. The net pension liability reported for the year ending December 31, 2022 was measured as of December 31, 2021, using the pension liability that was determined by an actuarial valuation as of December 31, 2021. The plan administrator does a comprehensive review of the economic and demographic assumptions. The following was used for the year ending December 31, 2022:

Inflation	2.25%
Investment rate of return	5.75%
Salary increases (age-based)	Age 25-6.18%; Age 40-4.72%; Age 55-3.88%
Retirement rate	25% at age 62; 25% at age 63; 25% at age 64;, 25% at age 65
Wage base	3.25%
Marriage rate	75%

Active and inactive participants are assumed to retire at normal retirement age, or current age if later. This assumption is based on the results of recent experience analysis and anticipated future experience.

Mortality rates are based on Pri-2012 total dataset mortality table projected generationally using the Principal Mortality Improvement Scale (Principal 2017-10).

The expected long-term return on plan assets assumption was developed as a weighted average rate based on the target asset allocation of the plan and the Long-Term Capital Market Assumptions (CMA) 2021. The capital market assumptions were developed with a primary focus on forward-looking valuation models and market indicators. The key fundamental economic inputs for these models are future inflation, economic growth, and interest rate environment. Due to the long-term nature of the pension obligations, the investment horizon for the CMA 2021 is 20 years.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity - Large Cap	40.4%	7.70%
US Equity - Mid Cap	4.5%	8.00%
US Equity - Small Cap	2.3%	8.55%
Non-US Equity	18.0%	8.00%
Real Estate (direct property)	6.0%	5.35%
Core Bond	26.3%	2.70%
High Yield	2.4%	4.65%
Total	100%	

The discount rate used to determine the end of period total pension liability is 5.75%. The plan's fiduciary net position and benefit payments were projected to determine if the plan's fiduciary net position was greater than or equal to the expected benefit payments for each period from 2021 to 2119. Benefit payments after 2119 are projected to be \$0. The long-term rate of return of 5.75% is used to calculate the actuarial present value of projected payments for each future period when the projected fiduciary net position is greater than the projected expected benefit payments. Otherwise, a municipal bond rate of 3.07% is used. The municipal bond rate is from Bloomberg Barclays Municipal GO Long Term (17+ Y) Index, which includes 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher securities, as of the December 31, 2021 measurement date. This discount rate is a single rate that incorporates the long-term rate of return and municipal bond rate as described.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2022, the utility recognized pension expense (income) of (\$567,152). At December 31, 2022, the utility reported deferred outflows of resources and, deferred inflow of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 3,111,674	\$ 558,099
Difference between actual and expected experience	559,619	258,677
Difference between projected and actual earnings	-	12,337,335
Contributions subsequent to measurement date	3,840,000	-
Total	<u>\$ 7,511,293</u>	<u>\$ 13,154,111</u>

Contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in the pension expense as follows:

Fiscal Year ending 12/31	Deferred Outflows of Resources	Deferred Inflows of Resources
2023	\$ 1,599,541	\$ 3,657,057
2024	1,491,097	5,033,775
2025	573,948	3,045,437
2026	6,707	1,417,840
Total	<u>\$ 3,671,293</u>	<u>\$ 13,154,109</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

	1% Decrease 4.75%	Discount Rate 5.75%	1% Increase 6.75%
Net Pension Liability (Asset) 12/31/2022	\$ 12,518,117	\$ (880,064)	\$ (12,111,562)

Schedule of Changes in Net Pension Liability

Fiscal Year Ending	12/31/2022
<u>Total Pension Liability</u>	
Service cost	\$ 1,858,620
Interest	5,823,219
Benefit payments	(4,628,248)
Difference between expected and actual	(157,715)
Change in assumptions	147,923
Change in benefit terms	-
Net change in total pension liability	<u>3,043,799</u>
Total pension liability, beginning	<u>101,872,673</u>
Total pension liability, end	<u>104,916,472</u>
<u>Fiduciary Net Position</u>	
Employer contributions	3,823,002
Net investment income	12,437,361
Benefit payments	(4,628,248)
Administration expenses	(142,074)
Net change in fiduciary net position	<u>11,490,041</u>
Fiduciary net position, beginning	<u>94,306,495</u>
Fiduciary net position, end	<u>105,796,536</u>
Total pension liability	<u>\$ (880,064)</u>

	Single Employer Plan	IPERS	Total
Net pension liability (asset)	\$ (880,064)	\$ 429,583	\$ (450,481)
Deferred outflows of resources	7,511,293	182,628	7,693,921
Deferred inflows of resources	13,154,111	70,961	13,225,072
Pension expense (income)	(567,152)	28,251	(538,901)

NOTE 9. DEFICIT FUND EQUITY

Three City funds had fund balance/net position deficits as of June 30, 2023. The funds and the amount of the deficits are as follows:

<u>Fund</u>	<u>Deficit Amount</u>
Other street improvements	\$ (216,930)
Internal Service fund:	
Equipment services	(36,704)
CDBG Grant Downtown Revitalization	(67,831)

These deficits are not considered violations of any law, and are expected to be eliminated through future operations.

NOTE 10. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan description: The City administers a single employer Other Post-Employment Benefits (OPEB) plan providing medical, prescription drug, and dental benefits to retired employees and their dependents under certain conditions. Under Chapter 509A.13 of the Code of Iowa, "Group Insurance for Public Employees", if a governing body has procured insurance for its employees, the governing body shall allow its employees who retired before the age of sixty-five years of age to continue participation in the group plan at the employee's own expense until the employee attains sixty-five years of age.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75. The plan does not issue a stand-alone financial report

Benefits provided: Individuals who are employed by the City and are eligible to participate in the group health plan are eligible to continue healthcare benefits upon retirement from service with the City. Coverage during retirement continues in the City's group health and dental plans. All employees opting to continue coverage under the City's plans are required to contribute the full premium amounts in order to continue coverage at retirement.

The full monthly premium rates as of January 1, 2023 for each plan are as shown below:

<u>Rates</u>	<u>Health</u>	<u>Dental</u>
Single	\$ 774.61	\$ 33.23
Family	2,060.51	90.04

Employees covered by benefit terms: At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	14
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	197
	<u>211</u>

Total OPEB liability: The City's total OPEB liability of \$1,426,274 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2022 rolled forward to June 30, 2023.

Actuarial assumptions and other inputs: The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	3.0% per annum
Salary increases	3.0% per annum
Discount rate	3.65% per annum
Retirees' share of benefit-related costs	100%
Health care cost trend rate	5%

The discount rate was based on the Bond Buyer 20-Bond GO index.

Mortality rates were based on the RP-2014 annuitant distinct mortality table adjusted to 2006 with MP 2021 generational projection of future mortality improvement.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period 2010-2020.

Changes in the total OPEB liability:

	Total OPEB Liability
Balance at July 1, 2022	\$ 1,257,033
Changes for the year:	
Service cost	87,184
Interest	51,942
Changes of benefit terms	-
Differences between expected and actual experience	138,258
Changes in assumptions or other inputs	(10,685)
Benefit payments	(97,458)
Net changes	169,241
Balance at June 30, 2023	<u>\$ 1,426,274</u>

There were no changes as a result of changes in benefit terms. Changes of assumptions or other inputs reflect a change in the discount rate from 3.54% per annum in 2022 to 3.65% per annum in 2023.

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease 2.65%	Discount Rate 3.65%	1% Increase 4.65%
Total OPEB liability	\$ 1,532,442	\$ 1,426,274	\$ 1,327,928

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates.

	1% Decrease 4.00%	Healthcare Cost Trend Rates 5.00%	1% Increase 6.00%
Total OPEB liability	\$ 1,289,908	\$ 1,426,274	\$ 1,584,530

For the year ended June 30, 2023, the City recognized OPEB expense of \$213,076. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 581,497	\$ -
Changes of assumptions or other inputs	119,520	(139,290)
Net difference between projected and actual investments	-	-
Contributions made subsequent to measurement date	-	-
Total	<u>\$ 701,017</u>	<u>\$ (139,290)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ended June 30:</u>	
2024	\$ 73,950
2025	73,950
2026	73,950
2027	73,950
2028	70,632
Thereafter	195,295
	<u>\$ 561,727</u>

Muscatine Power & Water – Other Post-Employment Benefits:

The utility-administered, single-employer group health insurance defined benefit plan provides coverage to active employees and retirees (or other qualified terminated employees aged 55 with 5 years of service) at blended premium rates. This coverage results in the other-post-employment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy. Spouses are covered until age 65.

Retirees participating in the plan contribute 100% of the blended premium. The utility, by contributing its portion of the blended premium for active employees, in effect contributes the difference between the blended premium and a retiree age adjusted premium. For a small group of grandfathered retirees, the utility pays a \$50 healthcare supplement.

As of the measurement date, the following plan members were covered by the benefit terms.

Measurement date	12/31/2021
Fiscal year end	12/31/2022
Active plan members	263
Inactive plan members entitled to but not yet receiving benefits	-
Retired plan members or beneficiaries currently receiving benefits	<u>25</u>
Total	<u>288</u>

For fiscal years 2022, 2021, and 2020, the utility contributed \$75,549, \$62,135, and \$83,079, respectively, to the plan for benefit payments for retirees.

The following schedule of changes in the total OPEB liability is based on the actuarial valuation report as of December 31, 2021.

	2022
Service cost	\$ 54,130
Interest on net OPEB obligation	35,874
Adjustment to annual required contribution	-
Difference between expected and actual experience	-
Change in assumptions	-
Benefit payments	(74,549)
Net change in total OPEB obligations	15,455
Total OPEB Obligation - Beginning of Year	1,143,835
Total OPEB Obligation - End of Year	<u>\$ 1,159,290</u>

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB:
For the year ended December 31, 2022, the utility recognized OPEB expense of \$15,455. At December 31, 2022, the utility reported deferred outflows of resources and deferred inflow of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 185,631	\$ 69,680
Differences between actual and expected experience	49,760	17,158
Contributions subsequent to measurement date	62,135	-
Total	<u>\$ 297,526</u>	<u>\$ 86,838</u>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in the OPEB expense as follows:

Fiscal Year ending 12/31	Deferred Outflows of Resources	Deferred Inflows of Resources
2023	\$ 42,166	\$ 24,789
2024	42,166	24,789
2025	38,846	18,138
2026	34,257	8,959
2027	31,065	5,829
Thereafter	46,891	4,334
Totals	<u>\$ 235,391</u>	<u>\$ 86,838</u>

The following deferred outflows and deferred inflows are recognized in OPEB expense:

- 1) Differences between expected and actual experience, over a closed period equal to the average of the expected remaining service lives of all employees (active employees, vested terminated, and retirees).
- 2) Changes in assumptions, over a closed period equal to the average of the expected remaining service lives of all employees (active employees, vested terminated, and retirees).

Sensitivity of the net OPEB liability to changes in the discount rate:

	1% Decrease 2.09%	Discount Rate 3.09%	1% Increase 4.09%
Net OPEB Liability 12/31/22	\$ 1,267,144	\$ 1,159,290	\$ 1,063,175

Sensitivity of the net OPEB liability to changes in the healthcare trend rate:

	1% Decrease	Trend Rate	1% Increase
Net OPEB Liability 12/31/22	\$ 1,047,170	\$ 1,159,290	\$ 1,290,849

There are no plan assets under this plan.

Actuarial valuations of an ongoing plan involve estimates for the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the actuarial valuation, the entry age actuarial cost method was used. Under this method, the present value of the projected benefits of each individual included in the actuarial valuation is allocated on a level basis over the earnings between entry age and assumed exit age(s). The portion of the present value allocated to a year is the service cost.

Actuarial assumptions: The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount rate	3.09% Barclays Municipal GO Long Term (17+Y) index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, as of the measurement date.
Mortality rate	Based on Pri-2012 Total dataset base rate mortality table projected generationally using the Principal 2016-10 scale.
Retirement rates	Ages 62-64 – 25%; Age 65 – 100%
Marriage	75% married; male is 3 years older than female.
Withdrawal	2003 Society of Actuaries Basic Plan Age Table, multiplied by 0.60.
Healthcare cost increases	2021 – 4.3%; 2022 – 7.0% 2023 – 6.5% decreasing by 0.25% per year through 2031; 2032+ 4.50%/year.
Participation rate	75% of future retirees

NOTE 11. INDUSTRIAL REVENUE BONDS

The City has, during recent years, participated in several issues of industrial revenue bonds, issued for the purpose of constructing privately owned manufacturing and other related facilities within the City. These bonds are neither direct nor contingent liabilities of the City. The revenue from property purchased with the bond proceeds is pledged for the full payment of principal and interest on the bonds, and the bondholders can look only to these sources for repayment. The total bonds outstanding for all issues is approximately \$1,900,000 as of June 30, 2023.

NOTE 12. RISK MANAGEMENT

The City and the Muscatine County Solid Waste Agency are exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the government carries commercial insurance. Settled claims have not exceeded commercial coverage in any of the last three fiscal years.

The City has established Health and Dental Insurance Funds for insuring benefits provided to City employees and covered dependents which are included in the Internal Service Funds. Health benefits were self-insured up to a specific stop loss amount of \$120,000, and an aggregate stop loss of 125% of expected paid claims. Coverage from a private insurance company is maintained for losses in excess of the aggregate stop loss amount. All claims handling procedures are performed by a third party claims administrator. Incurred but not reported claims have been accrued as a liability based upon the claims administrator's estimate. The estimated liability does not include any allocated or unallocated claims adjustment expense. Settled claims have not exceeded commercial coverage in any of the last three fiscal years.

All funds of the City participate in the programs and make payments to the Health and Dental Insurance Funds based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$254,355 reported as accounts payable and accruals in the Health and Dental Insurance Funds is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in reported liabilities for the fiscal years ended June 30, 2023 and 2022 are summarized as follows:

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 434,552	\$ 239,031
Claim Expense	4,048,273	4,046,192
Claims Paid	<u>(4,228,470)</u>	<u>(3,850,671)</u>
Balance, end of year	<u>\$ 254,355</u>	<u>\$ 434,552</u>

NOTE 13. COMMITMENTS AND CONTINGENCIES

The City Attorney has reported that as of June 30, 2023, there were claims and losses that are on file against the City. The City has the authority to levy additional taxes outside the regular limit to fund any uninsured judgment against the City. However, it is estimated that the potential settlement of these claims not covered by insurance would not materially affect future financial statements of the City.

The City has various outstanding contracts, which are accounted for in the Capital Projects, Water Pollution Control, and Airport funds. The remaining commitment on these contracts as of June 30, 2023, is \$11,412,712. The Solid Waste Agency has no outstanding contract commitments as of June 30, 2023.

As a member of the Muscatine Area Geographic Information Consortium (MAGIC), the City is responsible for one-third of the operating expenses incurred by MAGIC. The City's contribution for fiscal year 2024 is set at \$119,100

A power purchase agreement for wind energy was originally entered into by Muscatine Power & Water in December 2013. An amended and restated agreement was executed in June 2016. It is a 20-year agreement that commenced fourth quarter 2016 with the wind farm's December 15, 2016 commercial operation date. The wind farm is located in Jackson County, Minnesota, which is in the utility's MISO local resource zone. Its projected annual output is 45,000 MWh. Terms include a fixed first-year rate for delivered energy, with a 2.2% annual price escalation over the life of the agreement. The utility is subject to market risk up to specified net loss for a 12-month period. The contract also includes a margin sharing provision if the net energy earnings are positive.

The utility has committed to purchasing 710,000 tons of coal in 2023 and 275,000 tons in 2024 under three contracts with one supplier. If additional tons become necessary, they will be purchased on the OTC market or by working directly with the mining company.

The utility has rail transportation agreements with two separate companies for the delivery of coal. The utility's first agreement is for coal shipped from the Powder River Basin (PRB), Wyoming to an interchange with the local delivery carrier. The current contract with the BNSH Railway (originating carrier) was amended in 2022 and now expires December 31, 2027. The utility's minimum requirement is 100% of the tons shipped from the PRB up to the utility's annual tonnage nomination. In the event the utility does not meet their nominated tons, the utility has agreed to pay a per ton fee as compensation for lost traffic.

The agreement with the Canadian Pacific Railway for the shipment of coal from the interchange point to the utility's generating station expires December 31, 2023. A new agreement is expected to be in place prior to expiration of the current agreement. The Canadian Pacific Railway is only offering one-year agreements at this time. The utility's minimum volume commitment (MVC) is 5,704 railcars or 46 trains. In the event the utility does not meet the requirement the utility has agreed to either an amount equal to the additional amount of freight charges that would have been due had the MVC been met the difference between the contract which would have been applicable to the volume shipped had it moved pursuant to tariff rates on file and in effect on the last day of the MVC calculation period.

In April 2017, the utility contracted to sell steam to a local customer through April 2020; another extension was agreed to in October 2019 to sell steam through December 2022. The agreement includes a minimum flow rate, adjusted as necessary to accommodate operational circumstances.

The utility entered into a purchased power agreement with Nokomis Energy in November 2022 for a 30-year agreement for Nokomis Energy to develop, construct and operate a 24 MW solar project on utility-owned property. Completion of the project is anticipated to occur in the fourth quarter of 2025.

NOTE 14. URBAN RENEWAL DEVELOPMENT AGREEMENTS AND TAX ABATEMENTS

Governmental Accounting Standards Board (GASB) Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The City of Muscatine has two programs that provide tax abatements. These are (1) Urban Renewal Tax Increment Fund (TIF) development/rebate agreements, and (2) qualifying improvements in Urban Revitalization Areas.

The City has entered into various development agreements for urban renewal projects as provided for in Chapters 15A and 403 of the State Code of Iowa. The agreements require the City to rebate portions of the incremental property taxes paid by the developer in exchange for infrastructure improvements, rehabilitation, or development of industrial, commercial, or multi-residential projects. As of June 30, 2023 the City had seventeen development agreements in place. These include agreements for projects currently under construction with rebates to begin in future years. In the current year payments were made to developers for ten projects which totaled \$1,372,145. A detailed listing of these agreements is in the table below.

<u>Developer</u>	<u>Type of Development/Purpose</u>	<u>Fiscal Years of Rebates</u>		<u>Taxes Rebated/</u>
		<u>First Year</u>	<u>Final Year</u>	<u>Abated</u> <u>Current Year</u>
The Villas at MCC, LLC - 50% for 10 Years	Commercial/Student Housing	2013/2014	2022/2023	\$ 13,532
R.L. Fridley Theatres Inc. - 15 Years (Declining Percentages)	Commercial/Economic Development	2015/2016	2029/2030	59,948
R.L. Fridley Theatres Inc. Outlots - 10 Years 75% (for Each Outlot)	Commercial/Economic Development	2023/2024	2034/2035	-
Wal-View Developments #1 - 10 Years (Declining Percentages)	Warehousing/Economic Development	2015/2016	2024/2025	312,958
Wal-View Developments #2 - 10 Years (Declining Percentages)	Warehousing/Economic Development	2017/2018	2026/2027	179,220
Riverview Hotel Development - 20 years (Declining Percentages)	Hotel/Economic Development	2019/2020	2038/2039	500,947
Harrison Lofts LLC - 15 years (Varying Percentages)	Commercial/Affordable Housing	2019/2020	2033/2034	34,674
HNI Corporation - 50% for 10 Years	Industrial/Economic Development	2019/2020	2028/2029	76,376
White Distribution & Supply, LLC - 10 Years 50%	Commercial/Economic Development	2020/2021	2029/2030	50,146
TIF Oak Park - 70% for 15 Years	Commercial/Affordable Housing	2022/2023	2036/2037	25,108
NPSW Enterprises - 75% for 10 Years for each Phase (up to 3 Phases)	New Residential Housing	2021/2022	2040/2041 (latest year)	-
Bush Developments LLC and Hershey Property LLC - 100% for 10 Years	Multi-Residential and Commercial	2021/2022	2030/2031	70,527
Musco Sports Lighting LLC - 50% for 10 Years	Industrial/Economic Development	2022/2023	2031/2032	48,709
Colorado Senior Lofts LLC - 100% for 10 Years	Multi-Residential	2023/2024	2032/2033	-
Grandview Senior Lofts LLC - 100% for 10 Years	Multi-Residential	2023/2024	2032/2033	-
JNB Family 1 LP and Ales Foundation (Steamboat Apartments) - 70% for 15 Years	Multi-Residential	2024/2025	2038/2039	-
Loves' Travel Stops and Country Stores Inc. - 50% for 20 Years	Commercial	2025/2026	2044/2045	-
Kent Corporation (Former McKee Button Factory) - 75% for 5 Years; 50% for 5 Years	Commercial	2027/2028	2036/2037	-
Total				<u>\$ 1,372,145</u>

Actual incremental tax rebates are computed based on the taxable valuations of these properties, the incremental property tax rate each year, and the provisions of the development agreements. Each agreement, however, includes a maximum total amount of rebates that may be paid over the term of the agreement. The maximum total of rebates to be paid by the City under the agreements in effect as of June 30, 2023 is an amount not to exceed \$19,394,644. This amount includes \$2,500,000 for projects still under construction at the end of the current year.

The agreements are not general obligations of the City and, due to their nature, are not recorded as a liability in the City's financial statements. However, the agreements may be subject to the constitutional debt limitation of the City.

Certain agreements include an annual appropriation clause and, accordingly, only the amount payable in the succeeding year on the agreements is subject to the constitutional debt limitation. The entire outstanding principal balance of agreements that do not include an annual appropriation clause is subject to the constitutional debt limitation. Of the \$19,394,644 maximum total of rebates outstanding at the end of the year, \$18,416,641 is subject to annual appropriations, and only the succeeding year's payments on those agreements are subject to the debt limit.

The City has created five Urban Revitalization areas as provided for in Chapter 404 of the State Code of Iowa. The Urban Revitalization Plans for each area provide for full or partial tax abatements for qualifying improvements in each of the areas. In the current year \$120,817 of property taxes were abated for qualifying improvements in the Urban Revitalization areas. A summary of the abatements is in the following table:

<u>Tax Abatement Program</u>	<u>Number of Properties</u>	<u>Taxes Abated</u>
New Residential Homes	25	\$ 72,540
Commercial Improvements	7	22,900
Residential Home Improvements	16	25,377
Totals	48	\$ 120,817

The tax rebates and Urban Revitalization Area tax abatements total \$1,492,962 in taxes abated in the current year.

NOTE 15. PENDING GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STANDARD

The City adopted the following statements during the year ended June 30, 2023.

GASB Statement No. 91, *Conduit Debt Obligations*, issued May 2019. This Statement clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements association with conduit debt obligations; and improving required note disclosures. This Statement requires issuers to disclose general information about their conduit debt obligations organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, issued March 2020. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, issued May 2020. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement 1) defines a SBITA; 2) establishes that a SBITA results in a right-to-use subscription assets - an intangible asset - and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and 4) requires note disclosures regarding a SBITA.

GASB Statement No. 99, *Omnibus 2022*, issued April 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements, and (2) accounting and financial reporting for financial guarantees.

Other than the restatement for the implementation of GASB Statement No. 96 as disclosed in Note 16, the implementation of the above statements did not have a material impact on the City's financial statements.

As of June 30, 2023, GASB had issued several statements not yet required to be implemented by the City. The Statements which might impact the City are as follows:

GASB Statement No. 100, *Accounting Changes and Error Corrections - An Amendment of GASB Statement No. 62*, issued June 2022, will be effective for the City beginning with its fiscal year ending June 30, 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

GASB Statement No. 101, *Compensated Absences*, issued June 2022, will be effective for the City beginning with its fiscal year ending June 30, 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. This Statement amends the existing requirements to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

The City's management has not yet determined the effect these Statements will have on the City's financial statements.

NOTE 16. RESTATEMENTS

Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*, was implemented as of the beginning of the year ended June 30, 2023. The new requirements require the reporting of certain right-to-use subscription-based IT arrangements and liabilities which were previously not reported. The beginning right-to-use subscription assets and right-to-use subscription obligations were restated as follows:

	Governmental Activities	Business-type Activities
Net position June 30, 2022, as previously reported	\$ 85,352,997	\$ 97,867,604
Right to use subscription asset	232,967	26,579
Right to use subscription asset accumulated amortization	-	-
Right to use subscription obligation	(232,967)	(26,579)
Net position June 30, 2022, as restated	<u>\$ 85,352,997</u>	<u>\$ 97,867,604</u>

NOTE 17. SUBSEQUENT EVENT

On July 20, 2023 the City Council approved the Resolution Authorizing and Approving the Loan and Disbursement Agreement and providing for the issuance of \$8,000,000 in General Obligation Annual Appropriation Sewer Improvement Bonds, Series 2023, to pay costs for construction of Phases 6-A and 6-B of the West Hill Sewer Separation project. The closing date of the loan was August 11, 2023. This loan is through the State Revolving Fund (SRF) Loan program and has an interest rate of 1.75% with a .25% loan servicing fee. Funds will be drawn down as needed to pay project costs as they are incurred. The initial interest payments will be based on the amount of loan funds drawn down as of the payment dates. Principal payments on the loan will begin June 1, 2025 and continue through June 1, 2034. The City plans to pay the annual debt service costs for this SRF loan with future local option sales tax funds.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

City of Muscatine, Iowa

**Budgetary Comparison Schedule of
Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Budgetary Basis
Budgeted Governmental and Proprietary Funds**

Required Supplementary Information

For the Year Ended June 30, 2023

	Governmental Funds Actual	Proprietary Funds Actual	Total Actual	Budgeted Amounts		Final Budget to Actual Variance
				Original	Final	
Revenues:						
Taxes:						
Property	\$ 15,191,650	\$ -	\$ 15,191,650	\$ 15,185,562	\$ 15,185,562	\$ 6,088
Tax increment financing	2,329,345	-	2,329,345	2,354,000	2,348,000	(18,655)
Other city taxes	5,297,820	-	5,297,820	4,267,799	4,607,599	690,221
Licenses and permits	478,668	27,295	505,963	311,500	349,700	156,263
Use of money and property	597,234	1,711,971	2,309,205	1,114,885	1,469,505	839,700
Intergovernmental	12,384,536	2,359,498	14,744,034	12,844,717	17,152,032	(2,407,998)
Charges for services	587,677	15,955,898	16,543,575	16,497,300	16,409,900	133,675
Miscellaneous	2,916,899	4,873,443	7,790,342	7,343,700	8,829,300	(1,038,958)
Total revenues	39,783,829	24,928,105	64,711,934	59,919,463	66,351,598	(1,639,664)
Expenditures:						
Public safety	11,283,957	-	11,283,957	11,416,500	11,701,700	(417,743)
Public works	2,963,309	-	2,963,309	3,414,500	3,191,800	(228,491)
Health and social service	55,000	-	55,000	55,000	55,000	-
Culture and recreation	4,227,915	-	4,227,915	4,283,250	4,391,900	(163,985)
Community and economic development	5,246,666	-	5,246,666	5,895,285	5,895,373	(648,707)
General government	3,616,190	-	3,616,190	3,642,100	3,840,018	(223,828)
Debt service	2,814,824	-	2,814,824	2,810,754	2,815,524	(700)
Capital projects	5,376,139	-	5,376,139	5,050,700	7,924,700	(2,548,561)
Business type activities	-	25,059,425	25,059,425	25,604,390	30,745,080	(5,685,655)
Total expenditures	35,584,000	25,059,425	60,643,425	62,172,479	70,561,095	(9,917,670)
Revenues over (under) expenditures	4,199,829	(131,320)	4,068,509	(2,253,016)	(4,209,497)	8,278,006
Other financing sources (uses):						
Proceeds of long term debt	-	-	-	-	500,000	(500,000)
Transfers in	12,185,601	6,297,784	18,483,385	19,690,397	21,801,972	(3,318,587)
Transfers out	(14,152,446)	(4,330,939)	(18,483,385)	(19,690,397)	(21,801,972)	3,318,587
Total other financing sources (uses)	(1,966,845)	1,966,845	-	-	500,000	(500,000)
Net change in fund balances	2,232,984	1,835,525	4,068,509	(2,253,016)	(3,709,497)	7,778,006
Fund balances, June 30, 2022	15,448,115	22,126,642	37,574,757	34,372,939	37,448,958	125,799
Fund balances, June 30, 2023	\$ 17,681,099	\$ 23,962,167	\$ 41,643,266	\$ 32,119,923	\$ 33,739,461	\$ 7,903,805

See notes to Required Supplementary Information.

City of Muscatine, Iowa
Budget to GAAP Reconciliation
Required Supplementary Information
For the Year Ended June 30, 2023

	Governmental Funds			Proprietary Funds		
	Budget Basis	Adjustments	GAAP Basis	Enterprise and Budgeted Internal Service Funds Budget Basis	Adjustments	Enterprise and Internal Service Funds GAAP Basis
Revenues	\$ 39,783,829	\$ (1,015,338)	\$ 38,768,491	\$ 24,928,105	\$ 92,313	\$ 25,020,418
Expenditures/expenses	35,584,000	285,822	35,869,822	25,059,425	(1,588,548)	23,470,877
Net	4,199,829	(1,301,160)	2,898,669	(131,320)	1,680,861	1,549,541
Other financing sources (uses), net	(1,966,845)	(95,150)	(2,061,995)	1,966,845	95,150	2,061,995
Beginning fund balances/net position	15,448,115	(1,232,498)	14,215,617	22,126,642	77,087,397	99,214,039
Ending fund balances/net position	<u>\$ 17,681,099</u>	<u>\$ (2,628,808)</u>	<u>\$ 15,052,291</u>	<u>\$ 23,962,167</u>	<u>\$ 78,863,408</u>	<u>\$ 102,825,575</u>

See notes to Required Supplementary Information.

City of Muscatine, Iowa

Required Supplementary Information
Schedule of Changes in the City's Total OPEB
Liability and Related Ratios
Last Six Fiscal Years *

	2023	2022	2021	2020	2019	2018
Total OPEB liability						
Changes for the year:						
Service cost	\$ 87,184	\$ 96,785	\$ 93,966	\$ 53,542	\$ 51,983	\$ 48,797
Interest	51,942	30,849	29,787	44,206	43,914	35,933
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	65,678	326,327	154,839	268,036	143,297	-
Changes in assumptions or other inputs	(10,685)	(129,584)	(15,545)	131,331	(22,862)	88,070
Benefit payments	(24,878)	(406,594)	(193,836)	(363,568)	(84,332)	(70,320)
Net changes in total OPEB liability	169,241	(82,217)	69,211	133,547	132,000	102,480
Total OPEB liability - beginning	1,257,033	1,339,250	1,270,039	1,136,492	1,004,492	902,012
Total OPEB liability - ending	<u>\$ 1,426,274</u>	<u>\$ 1,257,033</u>	<u>\$ 1,339,250</u>	<u>\$ 1,270,039</u>	<u>\$ 1,136,492</u>	<u>\$ 1,004,492</u>
Covered employee payroll	\$ 14,097,923	\$ 13,727,833	\$ 13,078,004	\$ 12,412,039	\$ 11,947,438	\$ 11,574,574
Total OPEB liability as a percentage of covered employee payroll	10.12%	9.16%	10.24%	10.23%	9.51% #	8.68%

Notes to Schedule:

Changes of benefit terms:

There were no changes as a result of changes in benefit terms

Changes of assumption:

The following are the discount rates used in each period:

2023	3.65%
2022	3.54%
2021	2.21%
2020	2.21%
2019	3.58%
2018	3.87%

The mortality assumption changed to the RP-2014 annuitant distinct mortality table adjusted to 2006 with MP-2021 generational projection of future mortality improvement.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75

* The schedule is intended to present information for ten years. Information prior to 2018 is not available.

Muscatine Power & Water (MP&W)
**Required Supplementary Information
Schedule of Changes in MP&W's Net OPEB
Liability and Related Ratios
Last Six Fiscal Years**

	Measurement Date Fiscal Year	12/31/2021 12/31/2022	12/31/2020 12/31/2021	12/31/2019 12/31/2020	12/31/2018 12/31/2019	12/31/2017 12/31/2018	12/31/2016 12/31/2017
Total OPEB Liability							
Service cost	\$	54,130	\$ 34,612	\$ 34,612	\$ 34,071	\$ 35,606	\$ 35,606
Interest		35,874	36,517	36,876	37,603	36,710	36,710
Benefit payments		(74,549)	(62,135)	(83,079)	(44,748)	(44,748)	(44,748)
Differences between expected and actual experience		-	(22,287)	14,418	55,389	14,157	67,861
Changes in assumptions		-	241,127	(22,224)	(54,416)	-	(135,819)
Net change in total OPEB liability		15,455	227,834	(19,397)	27,899	41,725	(40,390)
Total OPEB liability - beginning of period		1,143,835	916,001	935,398	907,499	865,774	906,164
Total OPEB liability - end of period	\$	1,159,290	\$ 1,143,835	\$ 916,001	\$ 935,398	\$ 907,499	\$ 865,774
Fiduciary Net Position							
Employer contributions	\$	74,549	\$ 62,135	\$ 83,079	\$ 44,748	\$ 44,748	\$ 44,748
Net investment income		-	-	-	-	-	-
Benefit payments		(74,549)	(62,135)	(83,079)	(44,748)	(44,748)	(44,748)
Administration expenses		-	-	-	-	-	-
Net change in plan fiduciary net position		-	-	-	-	-	-
Plan fiduciary net position - beginning of year		-	-	-	-	-	-
Plan fiduciary net position - end of year	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability	\$	1,159,290	\$ 1,143,835	\$ 916,001	\$ 935,398	\$ 907,499	\$ 865,774
Fiduciary net position as a percentage of the total OPEB liability		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered valuation payroll	\$	21,797,004	\$ 22,755,120	\$ 21,461,252	\$ 20,860,718	\$ 20,468,578	\$ 20,283,973
Net OPEB liability as a percentage of covered valuation payroll		5.3%	5.0%	4.3%	4.5%	4.4%	4.3%

Note: GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the utility will present information for those years for which information is available.

(Continued)

Muscatine Power & Water (MP&W)
**Required Supplementary Information
Schedule of Changes in MP&W's Net OPEB
Liability and Related Ratios
Last Six Fiscal Years (Continued)**

	Measurement Date	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016
	Fiscal Year	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017
<u>Schedule of Employer Contributions</u>							
<u>Contributions</u>							
Employer contributions	\$	74,549	\$ 62,135	\$ 83,079	\$ 44,748	\$ 44,748	\$ 44,748
Employer contributions received by the plan		74,549	62,135	83,079	44,748	44,748	44,748
Contribution deficiency (excess)		-	-	-	-	-	-
<u>Ratios</u>							
Covered employee payroll	\$	21,797,004	\$ 22,755,120	\$ 22,755,120	\$ 21,461,252	\$ 20,802,753	\$ 19,722,272
Total OPEB liability as a percentage of covered employee payroll		5.3%	5.0%	4.3%	4.5%	4.4%	4.3%
<u>ADC Assumptions</u>							
Long-term rate of return on assets		N/A	N/A	N/A	N/A	N/A	N/A
Interest rate		3.09%	3.09%	3.97%	3.97%	4.09%	4.09%
Salary increase assumption		N/A	N/A	N/A	N/A	N/A	N/A
COLA increase assumption		N/A	N/A	N/A	N/A	N/A	N/A
Retirement age assumption		Rates	Rates	Rates	Rates	Rates	Rates
Plan changes		None	None	None	None	None	None

Note: GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the utility will present information for those years for which information is available.

Methods and Assumptions Used to Determine OPEB Liability

Actuarial cost method	Entry age normal method
Discount rate	3.09%
Mortality rate	Pri-2012. Total dataset base rate mortality table projected generationally using the Principal Mortality Improvement Scale (Principal 2016-10).
Retirement rates	Ages 62-64 - 25%; Age 65 - 100%
Marriage	75% married; male is 3 years older than the female
Healthcare cost increases	2021 - 4.3%; 2022 - 7.0%; 2023 - 6.5% decreasing by 0.25% per year through 2031; 2031 + 4.5%/year
Participation rate	75% of future retirees

No assets are accumulated in a trust that meets the criteria of GASB Statement No. 75, paragraph 4.

City of Muscatine, Iowa

Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Liability
Iowa Public Employees' Retirement System
Last Nine Fiscal Years

	2023*	2022*	2021*	2020*
City's proportion of the net pension liability	0.1134033%	-0.0375084%	0.1045333%	0.1101200%
City's proportionate share of the net pension liability	\$ 4,284,546	\$ 129,489	\$ 7,343,188	\$ 6,376,670
City's covered payroll	\$ 9,199,668	\$ 8,790,129	\$ 8,332,918	\$ 8,425,706
City's proportionate share of the net pension liability as a percentage of its covered payroll	46.57%	1.47%	88.12%	75.68%
Plan fiduciary net pension as a percentage of the total pension liability	91.41%	100.81%	82.90%	85.45%

* The amounts presented for each fiscal year were determined as of the prior June 30 year-end.

Note 1: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

See Notes to Required Supplementary Information

2019*	2018*	2017*	2016*	2015*
0.1069804%	0.1083022%	0.1082369%	0.11044860%	0.11542338%
\$ 6,769,982	\$ 7,214,294	\$ 6,811,690	\$ 5,456,694	\$ 4,577,583
\$ 8,092,365	\$ 8,136,539	\$ 7,817,478	\$ 7,667,711	\$ 7,653,736
83.66%	88.67%	87.13%	71.16%	59.81%
83.62%	82.21%	81.82%	85.19%	87.61%

City of Muscatine, Iowa

Required Supplementary Information
Schedule of City Contributions
Iowa Public Employees' Retirement System
Last Ten Fiscal Years

	2023	2022	2021	2020	2019
Statutorily required contribution	\$ 890,689	\$ 866,251	\$ 828,218	\$ 786,739	\$ 795,670
Contributions in relation to the statutorily required contribution	(890,689)	(866,251)	(828,218)	(786,739)	(795,670)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 9,523,802	\$ 9,199,668	\$ 8,790,129	\$ 8,332,918	\$ 8,425,706
Contributions as a percentage of covered payroll	9.35%	9.42%	9.42%	9.44%	9.44%

See Notes to Required Supplementary Information

2018	2017	2016	2015	2014
\$ 723,120	\$ 727,098	\$ 698,589	\$ 685,356	\$ 683,964
(723,120)	(727,098)	(698,589)	(685,356)	(683,964)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 8,092,365	\$ 8,136,539	\$ 7,817,478	\$ 7,667,711	\$ 7,653,736
8.94%	8.94%	8.94%	8.94%	8.94%

City of Muscatine, Iowa

Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Liability
Municipal Fire and Police Retirement System
Last Nine Fiscal Years

	2023*	2022*	2021*	2020*
City's proportion of the net pension liability	1.801901%	1.792597%	1.725542%	1.768136%
City's proportionate share of the net pension liability	\$ 10,118,944	\$ (4,025,709)	\$ 13,762,928	\$ 11,597,674
City's covered payroll	\$ 6,062,213	\$ 5,852,382	\$ 5,482,109	\$ 5,368,372
City's proportionate share of the net pension liability as a percentage of its covered payroll	166.92%	68.79%	251.05%	216.04%
Plan fiduciary net pension as a percentage of the total pension liability	84.62%	93.62%	76.47%	79.94%

* The amounts presented for each fiscal year were determined as of the prior June 30 year-end.

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

See Notes to Required Supplementary Information

2019*	2018*	2017*	2016*	2015*
1.788944%	1.844853%	1.721407%	1.759589%	1.755039%
\$ 10,651,435	\$ 10,819,603	\$ 10,763,285	\$ 8,266,801	\$ 6,361,984
\$ 5,210,779	\$ 5,028,590	\$ 4,703,400	\$ 4,623,077	\$ 4,500,650
204.41%	215.16%	228.84%	178.82%	141.36%
81.07%	80.60%	78.20%	83.04%	86.27%

City of Muscatine

Required Supplementary Information
Schedule of City Contributions
Municipal Fire and Police Retirement System
Last Ten Fiscal Years

	2023	2022	2021	2020	2019
Statutorily required contribution	\$ 1,492,816	\$ 1,593,275	\$ 1,474,337	\$ 1,338,183	\$ 1,392,690
Contributions in relation to the statutorily required contribution	(1,492,816)	(1,593,275)	(1,474,337)	(1,338,183)	(1,392,690)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 6,274,661	\$ 6,062,213	\$ 5,852,382	\$ 5,482,109	\$ 5,368,372
Contributions as a percentage of covered payroll	23.79%	26.28%	25.19%	24.41%	25.94%

See Notes to Required Supplementary Information

2018	2017	2016	2015	2014
\$ 1,335,297	\$ 1,354,626	\$ 1,295,439	\$ 1,400,892	\$ 1,356,118
(1,335,297)	(1,354,626)	(1,295,439)	(1,400,892)	(1,356,118)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,210,779	\$ 5,028,590	\$ 4,703,400	\$ 4,623,077	\$ 4,500,650
25.63%	26.94%	27.54%	30.30%	30.13%

Muscatine Power & Water

Required Supplementary Information - Single Employer Defined Benefit Pension Plan
Schedule of Changes in Net Pension Liability
Last Eight Fiscal Years (Unaudited)

Total Pension Liability

Measurement Date	12/31/2021	12/31/2020	12/31/2019	12/31/2018
Fiscal Year	12/31/2022	12/31/2021	12/31/2020	12/31/2019
Service cost	\$ 1,858,620	\$ 1,578,324	\$ 1,557,289	\$ 1,470,422
Interest	5,823,219	5,739,672	5,552,211	5,411,414
Benefit payments	(4,628,248)	(4,331,785)	(3,692,986)	(3,443,179)
Difference between expected and actual experience	(157,715)	831,913	(413,970)	942,640
Change in assumptions	147,923	5,529,903	(1,597,802)	(201,125)
Net change in total pension liability	3,043,799	9,348,027	1,404,742	4,180,172
Total pension liability, beginning of period	101,872,673	92,524,646	91,119,904	86,939,732
Total pension liability, end of period	<u>104,916,472</u>	<u>101,872,673</u>	<u>92,524,646</u>	<u>91,119,904</u>

Plan Fiduciary Net Position

Employer contributions	\$ 3,823,002	\$ 3,124,701	\$ 3,345,873	\$ 3,504,169
Net investment income	12,437,361	13,070,517	13,147,954	(3,545,522)
Benefit payments	(4,628,248)	(4,331,785)	(3,692,986)	(3,443,179)
Administration expenses	(142,074)	(145,574)	(67,728)	-
Net change in plan fiduciary net position	11,490,041	11,717,859	12,733,113	(3,484,532)
Plan fiduciary net position, beginning of period	94,306,495	82,588,636	69,855,523	73,340,055
Plan fiduciary net position, end of period	<u>105,796,536</u>	<u>94,306,495</u>	<u>82,588,636</u>	<u>69,855,523</u>
Net pension liability	<u>\$ (880,064)</u>	<u>\$ 7,566,178</u>	<u>\$ 9,936,010</u>	<u>\$ 21,264,381</u>
Plan fiduciary net position as a percentage of the total pension liability	100.8%	92.6%	89.3%	76.7%
Covered valuation payroll	\$ 22,755,120	\$ 21,461,252	\$ 21,914,340	\$ 20,802,753
Net pension liability as a percentage of covered valuation payroll	-3.9%	35.3%	45.3%	102.2%

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, MP&W will present information for those years for which information is available.

12/31/2017 12/31/2018	12/31/2016 12/31/2017	12/31/2015 12/31/2016	12/31/2014 12/31/2015
\$ 1,513,685	\$ 1,389,645	\$ 1,293,507	\$ 1,397,201
5,196,759	5,128,482	4,857,025	4,743,318
(3,166,243)	(2,793,981)	(2,672,730)	(2,370,911)
450,770	(1,006,283)	652,758	(943,990)
(347,807)	4,507,826	(123,402)	3,959,905
3,647,164	7,225,689	4,007,158	6,785,523
83,292,568	76,066,879	72,059,721	65,274,198
<u>86,939,732</u>	<u>83,292,568</u>	<u>76,066,879</u>	<u>72,059,721</u>
\$ 3,233,148	\$ 2,781,411	\$ 2,683,000	\$ 2,619,320
9,741,653	3,529,390	(266,965)	3,183,800
(3,166,243)	(2,793,981)	(2,672,730)	(2,370,911)
-	(4,500)	-	(1,950)
9,808,558	3,512,320	(256,695)	3,430,259
63,531,497	60,019,177	60,275,872	56,845,613
<u>73,340,055</u>	<u>63,531,497</u>	<u>60,019,177</u>	<u>60,275,872</u>
<u>\$ 13,599,677</u>	<u>\$ 19,761,071</u>	<u>\$ 16,047,702</u>	<u>\$ 11,783,849</u>
84.4%	76.3%	78.9%	83.6%
\$ 19,722,272	\$ 19,812,794	\$ 20,849,573	\$ 19,530,308
69.0%	99.7%	77.0%	60.3%

Muscatine Power & Water

Required Supplementary Information - Single Employer Defined Benefit Pension Plan For the Year Ended December 31, 2022 (Unaudited)

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry Age Normal Method
Asset valuation method	Market Value
Investment rate of return	5.46%
Inflation	2.40%
Retirement rate	25% at each age group 62 years through 65 years
Salary increases (age-based)	Age 25 - 6.18%; Age 40 - 4.72%; Age 55 - 3.88%
Wage base	3.50%
Marriage rate	75%
Mortality	Pri-2012 total dataset projected generationally using the Principal Mortality Improvement Scale, Principal 2022

Muscatine Power & Water (MP&W)**Required Supplementary Information - Single Employer Defined Benefit Pension Plan
Schedule of Employer Contributions
Last Nine Fiscal Years**

	2022	2021	2020	2019	2018
Annual required contributions	\$ 3,840,000	\$ 3,823,002	\$ 3,124,701	\$ 3,345,873	\$ 3,504,169
Contributions in relation to the annual required contribution	(3,840,000)	(3,823,002)	(3,124,701)	(3,345,873)	(3,504,169)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
MP&W's covered valuation payroll	\$ 21,797,004	\$ 22,755,120	\$ 21,461,252	\$ 21,914,340	\$ 20,802,753
Contributions as a percentage of covered valuation payroll	17.62%	16.80%	14.56%	15.27%	16.84%

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the utility will present information for those years for which information is available.

2017	2016	2015	2014
\$ 3,233,148	\$ 2,781,411	\$ 2,683,000	\$ 2,619,320
(3,233,148)	(2,781,411)	(2,683,000)	(2,619,320)
\$ -	\$ -	\$ -	\$ -
\$ 19,722,272	\$ 19,812,794	\$ 20,849,573	\$ 19,530,308
16.39%	14.04%	12.87%	13.41%

Muscatine Power & Water

Required Supplementary Information

Schedule of the Muscatine Power & Water's Proportionate Share of the Net Pension Liability

Iowa Public Employees' Retirement System

Last Eight Years

	2022*	2021*	2020*	2019*
MP&W's proportion of the net pension liability	0.010823%	0.010630%	0.010151%	0.008276%
MP&W's proportionate share of the net pension liability	\$ 429,583	\$ 14,902	\$ 708,117	\$ 482,470
MP&W's covered payroll	\$ 915,758	\$ 862,746	\$ 799,956	\$ 705,123
MP&W's proportionate share of the net pension liability as a percentage of its covered payroll	46.9%	1.7%	88.5%	68.4%
Plan fiduciary net pension as a percentage of the total pension liability	90.3%	99.6%	81.9%	84.4%

* The amounts presented for each year were determined as of the prior June 30 year-end.

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, MP&W will present information for those years for which information is available.

See Notes to Required Supplementary Information

2018*	2017*	2016*	2015*
0.009012%	0.007749%	0.006906%	0.009160%
\$ 570,121	\$ 483,234	\$ 343,338	\$ 363,277
\$ 579,595	\$ 551,040	\$ 476,102	\$ 595,572
98.4%	87.7%	72.1%	61.0%
83.6%	81.8%	85.2%	87.6%

Muscatine Power & Water

Required Supplementary Information

Schedule of Muscatine Power & Water's Contributions

Iowa Public Employees' Retirement System

Last Nine Years

	2022	2021	2020	2019	2018
Statutorily required contribution	\$ 82,308	\$ 81,504	\$ 82,972	\$ 66,922	\$ 59,468
Contributions in relation to the statutorily required contribution	(82,308)	(81,504)	(82,972)	(66,922)	(59,468)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
MP&W's covered payroll	\$ 871,911	\$ 863,394	\$ 878,943	\$ 708,921	\$ 648,271
Contributions as a percentage of covered payroll	9.44%	9.44%	9.44%	9.44%	9.17%

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, MP&W will present information for those years for which information is available.

See Notes to Required Supplementary Information

2017	2016	2015	2014
\$ 56,861	\$ 49,963	\$ 46,930	\$ 45,186
(56,861)	(49,963)	(46,930)	(45,186)
\$ -	\$ -	\$ -	\$ -
\$ 636,745	\$ 559,496	\$ 525,532	\$ 506,004
8.93%	8.93%	8.93%	8.93%

CITY OF MUSCATINE, IOWA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2023

NOTE 1. Budget Preparation and Adoption

The State of Iowa requires the annual budgets for the year beginning July 1 be certified to the County Auditor no later than April 30 preceding the beginning of the fiscal year. The budget must include the amount to be raised by property taxation, income from sources other than property taxation, and expenditures for each of the functional areas described in Note 3.

Preliminary budget review of all operating department requests is conducted by the City Administrator. The budget proposal as presented to the City Council by the City Administrator is a complete financial plan for the upcoming fiscal year. The proposal is submitted on or before the first Monday of February. The City Council holds various budget meetings with the City Administrator, Finance Director, department heads, and boards and commissions, as well as holding two public hearings prior to adopting the budget. The Council adopts the budget by resolution and certifies it to the County Auditor by the 30th day of April preceding the beginning of the fiscal year. This budget becomes the appropriation for the operations of the City.

After the initial annual budget is adopted, it may be amended for specified purposes. Budget amendments must be prepared and adopted in the same manner as the original budget. Management is not authorized to amend the budget or to make budgetary transfers between functions without the approval of the City Council.

The City Council also approves a five-year capital improvement program. This capital improvement program is reviewed and revised annually by the City Council; a public hearing also is held in regard to proposed capital improvements for the City.

NOTE 2. Basis of Budgeting

Annual budgets are adopted following required public notice and hearings for all funds with the exception of certain internal service and permanent funds, on a basis consistent with accounting principles generally accepted in the United States of America (GAAP), except that encumbrances are also recognized as a valid and proper charge against the budget appropriations in the year in which the commitment was issued. Encumbrances represent purchases on order related to unperformed contracts for goods or services with the exception of capital projects fund contracts. For budgetary purposes, encumbrances are recognized as a valid and proper charge against the budget appropriation in the year in which the commitment was issued. Encumbrances do not lapse at year-end and provide authorization for expenditure the following year. In the preceding budget schedules, expenditures include current fiscal year encumbrances and exclude the payment of prior year encumbrances.

NOTE 3. Budget Functions

Formal and legal budgetary control is based upon nine major classes of expenditures known as functions, not by fund or fund type. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds, Enterprise Funds and certain Permanent and Internal Service Funds. Although the City's budget document presents expenditures by fund, the legal level of control is at the aggregated

function level, not by fund. During the year, two budget amendments increased budgeted disbursements in total by \$8,388,616, which includes a \$3,247,926 increase in governmental funds and a \$5,140,690 increase in proprietary funds. The governmental funds increase includes \$373,926 in increases in the various functions and a \$2,874,000 increase in capital projects due to changes in capital projects construction schedules. The proprietary funds budget increase includes \$2,652,500 due to changes in proprietary fund capital project construction schedules. The budget amendments are reflected in the final budgeted amounts

During the year ended June 30, 2023, expenditures did not exceed the budgeted amounts in any of the nine functions.

NOTE 4. Pension Liability

IPERS

Changes of benefit terms:

There were no significant changes of benefit terms.

Changes of assumptions:

The 2022 valuation implemented the following:

- Mortality assumptions were changed to the family of PubG-2010 Mortality Tables for all groups, with age setbacks and set forwards, as well as other adjustments. Future mortality improvements are modeled using Scale MP-2021.
- Retirement rates were adjusted to partially reflect observed experience for Regular members only.
- Disability rates were lowered for Regular members only.
- Termination rates were adjusted to partially reflect observed experience for all groups.

The 2018 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2018:

- Changed the mortality assumptions to the RP-2014 mortality tables with mortality improvements modeled using Scale MP-2017.
- Adjusted retirement rates.
- Lowered disability rates.
- Adjusted the probability of a vested Regular member electing to receive a deferred benefit.
- Adjusted the merit component of the salary increase assumption. .

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- Decreased the inflation assumption from 3.00 percent to 2.60 percent.
- Decreased the assumed rate of interest on member accounts from 3.75 percent to 3.50 percent per year.
- Decreased the discount rate from 7.50 percent to 7.00 percent.
- Decreased the wage growth assumption from 4.00 percent to 3.25 percent.
- Decreased the payroll growth assumption from 4.00 percent to 3.25 percent.

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25 percent to 3.00 percent.
- Decreased the assumed rate of interest on member accounts from 4.00 percent to 3.75 percent per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64.
- Moved from an open 30 year amortization period to a closed 30 year amortization period for the UAL beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20 year period.

MFPRSI

Changes of benefit terms:

There were no significant changes of benefit terms.

Changes of assumptions:

The 2018 valuation changed postretirement mortality rates were based on the RP-2014 Blue Collar Health Annuity Table with males set-forward zero years, females set-forward two years, and disabled individuals set-forward three years (male only rates), with generational projection of future mortality improvement with 50% of Scale BB beginning in 2017.

The 2017 valuation added five years projection of future mortality improvement with Scale BB.

The 2016 valuation changed postretirement mortality rates to the RP-2000 Blue Collar Combined Health Mortality Table with males set-back two years, females set-forward one year, and disabled individuals set-forward one year (male only rate), with no projection of future mortality improvement.

The 2015 valuation phased in the 1994 Group Annuity Mortality Table for postretirement mortality. This resulted in a weighting of 1 / 12 of the 1971 Group Annuity Mortality Table and 11 / 12 of the 1994 Group Annuity Mortality Table.

The 2014 valuation phased in the 1994 Group Annuity Mortality Table for postretirement mortality. This resulted in a weighting of 2 / 12 of the 1971 Group Annuity Mortality Table and 10 / 12 of the 1994 Group Annuity Mortality Table.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are utilized to account for revenues derived from specific sources which are accounted for as separate funds. These funds are as follows:

COMMUNITY DEVELOPMENT BLOCK GRANT - Accounts for community development block grant funds awarded to the City.

1ST TIME HOME OWNERS PROGRAM - Accounts for funds received to provide education and counseling services to assist persons interested in purchasing their own homes.

EMERGENCY TAX FUND – Accounts for proceeds from the emergency tax levy.

SECTION 8 HOUSING PROGRAM - Accounts for the operations of the City's Section 8 Housing Choice Voucher Program which provides rental assistance to low-income individuals and families in the City.

SUNSET PARK EDUCATION PROGRAM - Accounts for children's education programs at the Sunset Park public housing apartment complex.

POLICE FORFEITURES - Accounts for funds received by the police department from seized and forfeited properties under guidelines established by the U.S. Department of Justice and the State of Iowa and must be expended for police department programs.

DOWNTOWN TAX INCREMENT - Accounts for the incremental taxes from the expanded Downtown Urban Renewal Area.

SOUTHEND TAX INCREMENT - Accounts for the incremental taxes from the Southend Urban Renewal Area which funded economic development incentives for expanding businesses in this area, other improvements in the southend area, and the debt requirements on tax increment revenue bonds or general obligation bonds which funded improvements in the urban renewal area.

CEDAR DEVELOPMENT TAX INCREMENT - Accounts for incremental taxes from the Cedar Development Urban Renewal Area.

HIGHWAY 38 NORTHEAST TAX INCREMENT - Accounts for incremental taxes from the expanded Highway 38 Northeast Urban Renewal Area.

FRIDLEY THEATER TAX INCREMENT - Accounts for incremental taxes which funded economic development incentives for this ten-plex movie theater and related developments in that area.

RIVERVIEW HOTEL TAX INCREMENT - Accounts for incremental taxes from the district that includes the new Merrill Hotel and Conference Center.

NORTH UNIVERSITY TAX INCREMENT - Accounts for incremental taxes from the district that includes the HNI Corporation facility on North University Avenue.

WHITE DISTRIBUTION TAX INCREMENT - Accounts for incremental taxes from the district that includes the White Distribution & Supply LLC facility.

HERSHEY BUILDING TAX INCREMENT - Accounts for incremental taxes from the district that includes the Hershey Building in downtown Muscatine.

OAK PARK TAX INCREMENT – Accounts for incremental taxes from the 48-unit Oak Park senior living complex.

OTHER TAX INCREMENT FUNDS – New tax increment funds for the upcoming year include Arbor Commons, a new market-rate housing development, and Grandview Lofts, a 51 unit complex for seniors.

SMALL BUSINESS FORGIVABLE LOAN PROGRAMS - These programs provide for forgivable loans to private businesses for the promotion of in-fill, redevelopment, and facilities enhancements in designated areas of the community.

RIVERVIEW REINVESTMENT DISTRICT - Accounts for Reinvestment District revenues from the State of Iowa and economic development payments of those funds to the Riverview Hotel Development for the Merrill Hotel and Conference Center located in downtown Muscatine overlooking the Mississippi River. The Merrill Hotel opened in March of 2018.

ART CENTER SPECIAL FUNDS - Accounts for the Alice Dodge Schaeffer Trust, the principal and interest of which is used for the conservation of furnishings, which accompanied this trust, and the General Donations Trust which is used for cash donations to the Art Center either for specific purchases or general donations to be used to fund acquisitions designated by the Board of Trustees of the Art Center. Also accounts for funds received from the estate of Brad Burns which must be used for art center purchases.

PARKS DONATIONS – Accounts for funds from the estate of Dr. J. Donald McPike to be used for the Weed Park Rose Garden and other park improvements.

LIBRARY SPECIAL FUND - Accounts for the Library Gift and Memorial Trust used for general donations to the Musser Public Library.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are utilized to account for financial resources to be used for the acquisition or construction of capital facilities and other major capital assets, with the exception of those that are financed by Enterprise and Internal Service Funds. The project funds reflect the nature of the capital projects and are as follows:

COMMUNITY DEVELOPMENT IMPROVEMENTS FUND - Accounts for urban renewal improvements, housing rehabilitation, and building demolition projects in designated areas of the City.

STREET AND SIDEWALK IMPROVEMENTS FUND - Accounts for the City's pavement management program including ongoing maintenance of the improved streets.

RIVERFRONT IMPROVEMENT PROJECTS FUND - Accounts for riverfront and levee improvement projects.

OTHER PUBLIC IMPROVEMENTS FUND - Accounts for construction and improvements to City buildings, improvements of City park facilities, and equipment and technology acquisitions.

PERMANENT FUNDS

Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that benefit the City's programs and services.

MCWHIRTER-GILMORE TRUST - Accounts for funds received which accompanied the gift of the Musser Mansion museum facility. Interest earnings on this trust are used for the maintenance of the museum building.

PERPETUAL CARE TRUST - Accounts for the portion of cemetery lot sales designated for perpetual care.

PERPETUAL CARE INTEREST TRUST - Accounts for interest earned on cemetery perpetual care funds which is required to be used for the operation and maintenance of the cemetery facility.

CEMETERY SPECIAL TRUSTS - Accounts for funds received, the interest earnings of which are designated to be used to maintain specific cemetery lots or to provide floral arrangements for these lots.

City of Muscatine, Iowa

**Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2023**

	Special Revenue	Capital Projects	Permanent	Totals
ASSETS				
Cash and pooled investments	\$ 1,679,715	\$ -	\$ 384,694	\$ 2,064,409
Investments	310,836	-	691,691	1,002,527
Receivables (net of allowance for uncollectibles):				
Interest	12,120	9,475	7,016	28,611
Taxes	2,930,290	-	-	2,930,290
Intergovernmental	153,568	70,064	-	223,632
Accounts	491	380,261	-	380,752
Advances to other funds	164,065	1,498,012	-	1,662,077
Total assets	<u>5,251,085</u>	<u>1,957,812</u>	<u>1,083,401</u>	<u>8,292,298</u>
LIABILITIES				
Accounts payable and accruals	143,857	263,241	-	407,098
Retainages payable	-	55,104	-	55,104
Escrow liability	89,303	-	-	89,303
Unearned revenue	-	-	-	-
Advances from other funds	69,709	-	5,494	75,203
Total liabilities	<u>302,869</u>	<u>318,345</u>	<u>5,494</u>	<u>626,708</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	2,918,626	-	-	2,918,626
Unavailable revenue - intergovernmental	38,049	-	-	38,049
Total deferred inflows of resources	<u>2,956,675</u>	<u>-</u>	<u>-</u>	<u>2,956,675</u>
FUND BALANCES				
Nonspendable:				
Permanent fund principal	-	-	1,047,919	1,047,919
Restricted for:				
Grant purposes	199,957	-	-	199,957
Tax levy purposes	523,334	-	-	523,334
Housing and community development	538,052	50,010	-	588,062
Law enforcement	14,224	21,144	-	35,368
Art center	620,673	-	8,562	629,235
Library	95,301	-	-	95,301
Cemetery	-	-	21,426	21,426
Street and sidewalk projects	-	366,067	-	366,067
Levee improvement projects	-	52,868	-	52,868
Building improvement projects	-	468,566	-	468,566
Parks and recreation projects	-	652,138	-	652,138
Art center projects	-	28,674	-	28,674
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>1,991,541</u>	<u>1,639,467</u>	<u>1,077,907</u>	<u>4,708,915</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,251,085</u>	<u>\$ 1,957,812</u>	<u>\$ 1,083,401</u>	<u>\$ 8,292,298</u>

City of Muscatine, Iowa
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2023

	Special Revenue	Capital Projects	Permanent	Totals
REVENUES				
Taxes:				
Property	\$ 2,584,150	\$ -	\$ -	\$ 2,584,150
Utility	914	-	-	914
Intergovernmental	2,471,234	278,469	-	2,749,703
Use of money and property	64,558	53,983	31,318	149,859
Other	101,135	1,115,238	3,992	1,220,365
Total revenues	5,221,991	1,447,690	35,310	6,704,991
EXPENDITURES				
Current:				
Public safety	87	-	-	87
Culture and recreation	54,486	-	300	54,786
Community and economic development	4,177,965	-	-	4,177,965
Capital outlay:				
Public safety	-	35,447	-	35,447
Public works	-	512,298	-	512,298
Culture and recreation	-	1,567,012	-	1,567,012
Community and economic development	-	118,747	-	118,747
General government	-	491,739	-	491,739
Total expenditures	4,232,538	2,725,243	300	6,958,081
Revenues over (under) expenditures	989,453	(1,277,553)	35,010	(253,090)
OTHER FINANCING SOURCES (USES)				
Transfers in	380,000	866,449	-	1,246,449
Transfers out	(1,374,075)	-	(26,660)	(1,400,735)
Total other financing sources (uses)	(994,075)	866,449	(26,660)	(154,286)
Net change in fund balances	(4,622)	(411,104)	8,350	(407,376)
Fund balances, June 30, 2022	1,996,163	2,050,571	1,069,557	5,116,291
Fund balances, June 30, 2023	<u>\$ 1,991,541</u>	<u>\$ 1,639,467</u>	<u>\$ 1,077,907</u>	<u>\$ 4,708,915</u>

City of Muscatine, Iowa

Non-Major Special Revenue Funds
Combining Balance Sheet
June 30, 2023

	Community Development Block Grant	CDBG Grant - 6th & Mulberry	CDBG Grant - Downtown Revitalization	1st Time Home Owners Program	Emergency Tax Levy	Section 8 Housing Program	Sunset Park Education Program	Public Hsg Legal Settlement
ASSETS								
Cash and pooled investments	\$ 31,906	\$ -	\$ -	\$ 4,435	\$ -	\$ 90,819	\$ 7,109	\$ 56,277
Investments	-	-	-	-	-	205,836	-	-
Receivables (net of allowance for uncollectibles):								
Interest	162	-	-	-	-	-	-	765
Taxes	-	-	-	-	277,004	-	-	-
Accounts	-	-	-	-	-	491	-	-
Intergovernmental	-	2,603	35,446	12,035	-	31,551	-	-
Advances to other funds	-	-	-	1,878	-	-	-	94,356
Total assets	32,068	2,603	35,446	18,348	277,004	328,697	7,109	151,398
LIABILITIES								
Accounts payable and accruals	-	2,603	-	1,455	-	39,437	-	-
Advances from other funds	-	-	67,831	-	1,878	-	-	-
Escrow liability	-	-	-	-	-	89,303	-	-
Total liabilities	-	2,603	67,831	1,455	1,878	128,740	-	-
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	-	-	-	-	275,126	-	-	-
Unavailable revenue - intergovernmental	-	2,603	35,446	-	-	-	-	-
Total deferred inflows of resources	-	2,603	35,446	-	275,126	-	-	-
FUND BALANCES								
Restricted for:								
Grant purposes	-	-	-	-	-	199,957	-	-
Tax levy purposes	-	-	-	-	-	-	-	-
Housing and community development	32,068	(2,603)	(67,831)	16,893	-	-	7,109	151,398
Law enforcement	-	-	-	-	-	-	-	-
Art center	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-
Total fund balances	32,068	(2,603)	(67,831)	16,893	-	199,957	7,109	151,398
Total liabilities, deferred inflows of resources, and fund balances	\$ 32,068	\$ 2,603	\$ 35,446	\$ 18,348	\$ 277,004	\$ 328,697	\$ 7,109	\$ 151,398

Police Forfeitures	Tax Increment Fund Summary	Small Business Forgivable Loan Program	Small Business Forgivable Loan Code Comp.	Small Business Forgivable Loan 2nd St Facades	Riverview Reinvestment District	Art Center Special Funds	Parks Special Funds	Library Special Funds	Total
\$ 14,224	\$ 512,823	\$ 68,323	\$ 45,363	\$ 237,253	\$ -	\$ 116,086	\$ 395,890	\$ 99,207	\$ 1,679,715
-	-	-	-	-	-	105,000	-	-	310,836
-	5,926	-	-	972	-	1,895	1,946	454	12,120
-	2,653,286	-	-	-	-	-	-	-	2,930,290
-	-	-	-	-	-	-	-	-	491
-	-	-	-	-	71,933	-	-	-	153,568
-	-	-	-	67,831	-	-	-	-	164,065
14,224	3,172,035	68,323	45,363	306,056	71,933	222,981	397,836	99,661	5,251,085
-	5,201	-	-	18,724	71,933	144	-	4,360	143,857
-	-	-	-	-	-	-	-	-	69,709
-	-	-	-	-	-	-	-	-	89,303
-	5,201	-	-	18,724	71,933	144	-	4,360	302,869
-	2,643,500	-	-	-	-	-	-	-	2,918,626
-	-	-	-	-	-	-	-	-	38,049
-	2,643,500	-	-	-	-	-	-	-	2,956,675
-	-	-	-	-	-	-	-	-	199,957
-	523,334	-	-	-	-	-	-	-	523,334
-	-	68,323	45,363	287,332	-	-	-	-	538,052
14,224	-	-	-	-	-	-	-	-	14,224
-	-	-	-	-	-	222,837	397,836	-	620,673
-	-	-	-	-	-	-	-	95,301	95,301
14,224	523,334	68,323	45,363	287,332	-	222,837	397,836	95,301	1,991,541
\$ 14,224	\$ 3,172,035	\$ 68,323	\$ 45,363	\$ 306,056	\$ 71,933	\$ 222,981	\$ 397,836	\$ 99,661	\$ 5,251,085

City of Muscatine, Iowa
Non-Major Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2023

	Community Development Block Grant	CDBG Grant - 6th and Mulberry	CDBG Grant - Downtown Revitalization	1st Time Home Owners Program	Emergency Tax Levy	Section 8 Housing Program	Sunset Park Education Program	Public Housing Legal Settlement
REVENUES								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ 254,703	\$ -	\$ -	\$ -
Utility	-	-	-	-	914	-	-	-
Intergovernmental:								
HUD grants	-	-	-	20,670	-	2,128,361	-	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	-	-	42,801	-	-	-	-
Commercial and industrial state reimbursement	-	-	-	-	9,058	-	-	-
Interest	842	-	-	537	-	5,558	187	3,976
Other:								
Donations	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	9,146	-	-
Total revenues	842	-	-	64,008	264,675	2,143,065	187	3,976
EXPENDITURES								
Current:								
Public safety	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Community and economic development	-	2,603	67,831	73,077	-	2,135,129	-	-
Principal	-	-	-	-	-	16,959	-	-
Interest	-	-	-	-	-	639	-	-
Total expenditures	-	2,603	67,831	73,077	-	2,152,727	-	-
Revenues over (under) expenditures	842	(2,603)	(67,831)	(9,069)	264,675	(9,662)	187	3,976
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(264,675)	-	-	-
Total other financing sources (uses)	-	-	-	-	(264,675)	-	-	-
Net change in fund balances	842	(2,603)	(67,831)	(9,069)	-	(9,662)	187	3,976
Fund balances, June 30, 2022	31,226	-	-	25,962	-	209,619	6,922	147,422
Fund balances, June 30, 2023	<u>\$ 32,068</u>	<u>\$ (2,603)</u>	<u>\$ (67,831)</u>	<u>\$ 16,893</u>	<u>\$ -</u>	<u>\$ 199,957</u>	<u>\$ 7,109</u>	<u>\$ 151,398</u>

Police Forfeitures	Tax Increment Fund Summary	Small Business Forgivable Loan Program	Small Business Forgivable Loan Code Comp.	Small Business Forgivable Loan 2nd St Facades	Riverview Reinvestment District	Art Center Special Funds	Parks Special Funds	Library Special Funds	Total
\$ -	\$ 2,329,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,584,150
-	-	-	-	-	-	-	-	-	914
-	-	-	-	-	-	-	-	-	2,149,031
-	-	-	-	-	244,755	-	-	25,589	270,344
-	-	-	-	-	-	-	-	-	42,801
-	-	-	-	-	-	-	-	-	9,058
7	30,294	-	183	5,019	-	5,857	10,005	2,093	64,558
-	-	-	-	-	-	13,689	26,038	39,041	78,768
865	-	5,070	-	-	-	2,752	-	4,534	22,367
872	2,359,741	5,070	183	5,019	244,755	22,298	36,043	71,257	5,221,991
87	-	-	-	-	-	-	-	-	87
-	-	-	-	-	-	25,392	-	29,094	54,486
-	1,372,145	229,483	30,000	5,344	244,755	-	-	-	4,160,367
-	-	-	-	-	-	-	-	-	16,959
-	-	-	-	-	-	-	-	-	639
87	1,372,145	229,483	30,000	5,344	244,755	25,392	-	29,094	4,232,538
785	987,596	(224,413)	(29,817)	(325)	-	(3,094)	36,043	42,163	989,453
-	-	230,000	50,000	100,000	-	-	-	-	380,000
-	(1,109,400)	-	-	-	-	-	-	-	(1,374,075)
-	(1,109,400)	230,000	50,000	100,000	-	-	-	-	(994,075)
785	(121,804)	5,587	20,183	99,675	-	(3,094)	36,043	42,163	(4,622)
13,439	645,138	62,736	25,180	187,657	-	225,931	361,793	53,138	1,996,163
\$ 14,224	\$ 523,334	\$ 68,323	\$ 45,363	\$ 287,332	\$ -	\$ 222,837	\$ 397,836	\$ 95,301	\$ 1,991,541

City of Muscatine, Iowa

Non-Major Special Revenue Funds - Tax Increment Funds
Combining Balance Sheet
June 30, 2023

	Downtown Tax Increment	Southend Tax Increment	Cedar Development Tax Increment	Highway 38 Northeast Tax Increment	Fridley Theater Tax Increment
ASSETS					
Cash and pooled investments	\$ 11,374	\$ 320,791	\$ 67,815	\$ 19,663	\$ 54,761
Receivables (net of allowance for uncollectibles):					
Interest	755	4,333	344	121	269
Taxes	243,500	1,376,585	-	38,000	58,000
Total assets	255,629	1,701,709	68,159	57,784	113,030
LIABILITIES					
Accounts payable and accruals	-	-	-	-	-
Total liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	243,500	1,372,000	-	38,000	58,000
Total deferred inflows of resources	243,500	1,372,000	-	38,000	58,000
FUND BALANCES					
Restricted for:					
Tax levy purposes	12,129	329,709	68,159	19,784	55,030
Total fund balances	12,129	329,709	68,159	19,784	55,030
Total liabilities, deferred inflows of resources, and fund balances	\$ 255,629	\$ 1,701,709	\$ 68,159	\$ 57,784	\$ 113,030

Riverview Hotel Tax Increment	N. University Tax Increment	White Dist. Tax Increment	Hershey Bldg Tax Increment	Oak Park Tax Increment	Colorado Lofts Tax Increment	Arbor Commons Tax Increment	Total
\$ 1,556	\$ 15,051	\$ 13,047	\$ 5,521	\$ 3,244	\$ -	\$ -	\$ 512,823
-	104	-	-	-	-	-	5,926
565,201	110,000	66,000	72,000	30,000	70,000	24,000	2,653,286
566,757	125,155	79,047	77,521	33,244	70,000	24,000	3,172,035
5,201	-	-	-	-	-	-	5,201
5,201	-	-	-	-	-	-	5,201
560,000	110,000	66,000	72,000	30,000	70,000	24,000	2,643,500
560,000	110,000	66,000	72,000	30,000	70,000	24,000	2,643,500
1,556	15,155	13,047	5,521	3,244	-	-	523,334
1,556	15,155	13,047	5,521	3,244	-	-	523,334
<u>\$ 566,757</u>	<u>\$ 125,155</u>	<u>\$ 79,047</u>	<u>\$ 77,521</u>	<u>\$ 33,244</u>	<u>\$ 70,000</u>	<u>\$ 24,000</u>	<u>\$ 3,172,035</u>

City of Muscatine, Iowa

Non-Major Special Revenue Funds - Tax Increment Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2023

	Downtown Tax Increment	Southend Tax Increment	Cedar Development Tax Increment	Highway 38 Northeast Tax Increment	Heinz Tax Increment	Fridley Tax Increment
REVENUES						
Taxes:						
Property	\$ 216,893	\$ 1,259,009	\$ -	\$ 50,360	\$ -	\$ 67,812
Intergovernmental:						
Interest	3,252	21,472	1,790	587	41	1,405
Total revenues	220,145	1,280,481	1,790	50,947	41	69,217
EXPENDITURES						
Current:						
Community and economic development	-	540,888	-	48,206	-	59,948
Total expenditures	-	540,888	-	48,206	-	59,948
Revenues over (under) expenditures	220,145	739,593	1,790	2,741	41	9,269
OTHER FINANCING SOURCES (USES)						
Transfers out	(217,464)	(887,000)	-	-	(4,936)	-
Total other financing sources (uses)	(217,464)	(887,000)	-	-	(4,936)	-
Net change in fund balances	2,681	(147,407)	1,790	2,741	(4,895)	9,269
Fund balances, June 30, 2022	9,448	477,116	66,369	17,043	4,895	45,761
Fund balances, June 30, 2023	\$ 12,129	\$ 329,709	\$ 68,159	\$ 19,784	\$ -	\$ 55,030

Riverview Hotel Tax Increment	North University Tax Increment	Northeast WDS Tax Increment	Hershey Building Tax Increment	Oak Park Tax Increment	Total
\$ 500,947	\$ 79,777	\$ 53,849	\$ 72,879	\$ 27,921	\$ 2,329,447
267	473	410	166	431	30,294
501,214	80,250	54,259	73,045	28,352	2,359,741
500,947	76,376	50,145	70,527	25,108	1,372,145
500,947	76,376	50,145	70,527	25,108	1,372,145
267	3,874	4,114	2,518	3,244	987,596
-	-	-	-	-	(1,109,400)
-	-	-	-	-	(1,109,400)
267	3,874	4,114	2,518	3,244	(121,804)
1,289	11,281	8,933	3,003	-	645,138
\$ 1,556	\$ 15,155	\$ 13,047	\$ 5,521	\$ 3,244	\$ 523,334

City of Muscatine, Iowa

**Non-Major Capital Projects Funds
Combining Balance Sheet
June 30, 2023**

	Community Development Improvements	Street and Sidewalk Improvements	Riverfront Improvement Projects	Other Public Improvements	Total
ASSETS					
Receivables:					
Interest	\$ 550	\$ 2,435	\$ 296	\$ 6,194	\$ 9,475
Intergovernmental	-	-	-	70,064	70,064
Accounts	14,750	-	-	365,511	380,261
Advances to other funds	53,102	526,855	52,572	865,483	1,498,012
Total assets	68,402	529,290	52,868	1,307,252	1,957,812
LIABILITIES					
Accounts payable	18,392	144,372	-	100,477	263,241
Retainages payable	-	18,851	-	36,253	55,104
Total liabilities	18,392	163,223	-	136,730	318,345
FUND BALANCES					
Restricted for:					
Community development projects	50,010	-	-	-	50,010
Public safety projects	-	-	-	21,144	21,144
Street and sidewalk projects	-	366,067	-	-	366,067
Building improvement projects	-	-	-	468,566	468,566
Levee improvement projects	-	-	52,868	-	52,868
Parks and recreation projects	-	-	-	652,138	652,138
Art center project projects	-	-	-	28,674	28,674
Total fund balances	50,010	366,067	52,868	1,170,522	1,639,467
Total liabilities and fund balances	<u>\$ 68,402</u>	<u>\$ 529,290</u>	<u>\$ 52,868</u>	<u>\$ 1,307,252</u>	<u>\$ 1,957,812</u>

City of Muscatine, Iowa

**Non-Major Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2023**

	Community Development Improvements	Street and Sidewalk Improvements	Riverfront Improvement Projects	Other Public Improvements	Total
REVENUES					
Intergovernmental:					
Federal grants	\$ -	\$ -	\$ -	\$ 200,347	\$ 200,347
State grants	-	-	-	78,122	78,122
Interest	3,068	12,756	1,570	36,589	53,983
Other:					
Sale of property	-	-	-	65,000	65,000
Contributions	-	-	-	943,949	943,949
Reimbursement of costs	45,225	44,525	256	16,283	106,289
Total revenues	48,293	57,281	1,826	1,340,290	1,447,690
EXPENDITURES					
Capital outlay:					
Public safety	-	-	-	35,447	35,447
Public works	-	512,298	-	-	512,298
Culture and recreation	-	-	152,106	1,414,906	1,567,012
Community and economic development	100,993	-	-	17,754	118,747
General government	-	-	-	491,739	491,739
Total expenditures	100,993	512,298	152,106	1,959,846	2,725,243
Revenues over (under) expenditures	(52,700)	(455,017)	(150,280)	(619,556)	(1,277,553)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	510,514	150,000	205,935	866,449
Total other financing sources (uses)	-	510,514	150,000	205,935	866,449
Net change in fund balances	(52,700)	55,497	(280)	(413,621)	(411,104)
Fund balances, June 30, 2022	102,710	310,570	53,148	1,584,143	2,050,571
Fund balances, June 30, 2023	\$ 50,010	\$ 366,067	\$ 52,868	\$ 1,170,522	\$ 1,639,467

City of Muscatine, Iowa

Non-Major Permanent Funds
Combining Balance Sheet
June 30, 2023

	McWhirter- Gilmore Trust	Perpetual Care Trust	Perpetual Care Interest Trust	Cemetery Special Trusts	Total
ASSETS					
Cash and pooled investments	\$ 72,751	\$ 310,026	\$ -	\$ 1,917	\$ 384,694
Investments	35,000	605,576	-	51,115	691,691
Receivables:					
Interest	811	317	5,494	394	7,016
Total assets	<u>108,562</u>	<u>915,919</u>	<u>5,494</u>	<u>53,426</u>	<u>1,083,401</u>
LIABILITIES					
Advances from other funds	-	-	5,494	-	5,494
Total liabilities	<u>-</u>	<u>-</u>	<u>5,494</u>	<u>-</u>	<u>5,494</u>
FUND BALANCES					
Nonspendable:					
Permanent fund principal	100,000	915,919	-	32,000	1,047,919
Restricted for:					
Cemetery	-	-	-	21,426	21,426
Art center	8,562	-	-	-	8,562
Total fund balances	<u>108,562</u>	<u>915,919</u>	<u>-</u>	<u>53,426</u>	<u>1,077,907</u>
Total liabilities and fund balances	<u>\$ 108,562</u>	<u>\$ 915,919</u>	<u>\$ 5,494</u>	<u>\$ 53,426</u>	<u>\$ 1,083,401</u>

City of Muscatine, Iowa

Non-Major Permanent Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2023

	McWhirter- Gilmore Trust	Perpetual Care Trust	Perpetual Care Interest Trust	Cemetery Special Trusts	Total
REVENUES					
Cemetery perpetual care	\$ -	\$ 3,992	\$ -	\$ -	\$ 3,992
Interest	2,881	-	26,660	1,777	31,318
Total revenues	2,881	3,992	26,660	1,777	35,310
EXPENDITURES					
Current:					
Culture and recreation	-	-	-	300	300
Total expenditures	-	-	-	300	300
Revenues over (under) expenditures	2,881	3,992	26,660	1,477	35,010
OTHER FINANCING (USES)					
Transfers out	-	-	(26,660)	-	(26,660)
Net change in fund balances	2,881	3,992	-	1,477	8,350
Fund balances, June 30, 2022	105,681	911,927	-	51,949	1,069,557
Fund balances, June 30, 2023	<u>\$ 108,562</u>	<u>\$ 915,919</u>	<u>\$ -</u>	<u>\$ 53,426</u>	<u>\$ 1,077,907</u>

NON-MAJOR ENTERPRISE FUNDS

The Enterprise Funds are utilized to account for operations and activities that are financed and operated in a manner similar to a private business enterprise, and where the cost of providing goods and services to the general public on a continuing basis is expected to be recovered primarily through user charges. The City has also established Enterprise Funds when the determination has been made that it is advantageous to segregate revenues earned, expenses incurred, and net income for purposes of capital maintenance, public policy, management control, or accountability.

PARKING OPERATIONS - Accounts for the operations of "on" and "off-street" parking meters and parking in designated lots. All activities necessary to provide for such services are accounted for in this fund including, but not limited to, meter enforcement, maintenance, and administration.

TRANSIT OPERATIONS - Accounts for the operations of the municipal transit system. The system is funded from user fees, grants, and property taxes from a special levy.

GOLF COURSE - Accounts for the operation and maintenance of the Municipal Golf Course. This includes activities necessary to provide for the operation of the course as well as capital improvements.

BOAT HARBOR - Accounts for the operation and maintenance of the municipal boat harbor in addition to capital improvements to the harbor.

MARINA OPERATIONS - Accounts for the operation of the City's gas barge which provides fuel sales to boaters on the Mississippi River.

CONVENTION AND VISITORS BUREAU – The former non-profit Convention and Visitors Bureau (CVB) was dissolved as of June 30, 2015 with its assets and liabilities transferred to the City as of that date. This function is now is accounted for as an enterprise fund of the City. Beginning in 2020, the City has contracted with the Greater Muscatine Chamber of Commerce and Industry for tourism and marketing services.

AMBULANCE OPERATIONS - Accounts for the Fire Department Ambulance Service which began providing service July 1, 2000.

SOCCER EVENTS - Accounts for revenues and expenses for the Soccer College Search Kickoff Event. In prior years this event was hosted by a private non-profit entity and held at the Muscatine Soccer Complex. This event is now being hosted by the City Parks & Recreation department beginning in 2018.

PUBLIC HOUSING - Accounts for the operations of the City's public housing program which includes a 100-unit elderly housing facility and a 50-unit family facility.

City of Muscatine, Iowa
Non-Major Enterprise Funds
Combining Statement of Net Position
June 30, 2023

	Parking Operations	Transit Operations	Golf Course	Boat Harbor	Marina Operations
ASSETS					
Current assets:					
Cash and pooled investments	\$ 147,166	\$ 917,055	\$ 225,698	\$ 592	\$ -
Investments	-	-	-	-	-
Receivables (net of allowance for uncollectibles):					
Interest	630	4,218	691	-	-
Accounts	1,245	181	4,811	-	150
Lease receivable	-	-	-	-	-
Intergovernmental:					
Federal	-	122,302	-	-	-
Due from other funds	-	-	-	1,239	-
Inventories	-	-	39,009	-	3,253
Prepaid items	-	-	5,900	-	-
Total current assets	149,041	1,043,756	276,109	1,831	3,403
Noncurrent assets:					
Capital assets:					
Land	579,686	-	80,000	-	-
Land improvements	1,288,350	-	1,348,305	479,080	-
Buildings and building improvements	-	20,426	790,988	-	-
Equipment	42,370	6,054	572,155	-	-
Vehicles	-	1,345,704	-	-	-
Right-to-use leased assets	-	-	111,824	-	-
Right-to-use subscription assets	-	-	-	-	-
Construction in progress	-	34,775	-	-	-
Less accumulated depreciation/amortization	(1,063,846)	(807,391)	(2,158,031)	(215,864)	-
Total capital assets net of accumulated depreciation	846,560	599,568	745,241	263,216	-
Total noncurrent assets	846,560	599,568	745,241	263,216	-
Total assets	995,601	1,643,324	1,021,350	265,047	3,403
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows	24,171	89,921	42,012	-	-
OPEB related deferred outflows	2,962	3,949	9,873	-	-
Total deferred outflows of resources	27,133	93,870	51,885	-	-
LIABILITIES					
Current liabilities:					
Accounts payable and accruals	8,193	40,443	64,770	1,149	2,164
Compensated absences payable	9,060	12,122	20,268	682	-
Due to other funds	-	-	-	-	1,239
Deposits	-	-	-	-	-
Escrow liability	-	-	-	-	-
Unearned revenue	28,315	736	2,738	-	-
Subscription liability - current	-	-	-	-	-
Total current liabilities	45,568	53,301	87,776	1,831	3,403
Noncurrent liabilities:					
Compensated absences	16,557	3,885	16,361	-	-
Other post-employment benefits	6,027	8,035	20,088	-	-
Net pension obligation	87,243	328,138	93,090	-	-
Subscription liability - non-current	-	-	-	-	-
Total noncurrent liabilities	109,827	340,058	129,539	-	-
Total liabilities	155,395	393,359	217,315	1,831	3,403
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows	3,389	49,624	4,286	-	-
OPEB related deferred inflows	589	785	1,962	-	-
Deferred inflows from leases	-	-	-	-	-
Total deferred inflows of resources	3,978	50,409	6,248	-	-
NET POSITION					
Net investment in capital assets	846,560	599,568	745,241	263,216	-
Unrestricted	16,801	693,858	104,431	-	-
Total net position	\$ 863,361	\$ 1,293,426	\$ 849,672	\$ 263,216	\$ -

Convention and Visitors Bureau	Ambulance Operations	Soccer Events	Public Housing	Total
\$ 107,240	\$ 300,190	\$ 37,824	\$ 25,821	\$ 1,761,586
-	-	-	1,079,321	1,079,321
465	732	176	-	6,912
-	237,413	800	6,531	251,131
-	-	-	298,704	298,704
-	-	-	23,219	145,521
-	-	-	-	1,239
-	-	-	-	42,262
-	-	-	-	5,900
107,705	538,335	38,800	1,433,596	3,592,576
-	-	-	105,000	764,686
-	-	-	206,873	3,322,608
-	-	-	8,317,986	9,129,400
-	456,121	-	117,899	1,194,599
-	865,197	-	74,846	2,285,747
-	-	-	-	111,824
-	-	-	26,578	26,578
-	-	-	-	34,775
-	(661,213)	-	(8,239,498)	(13,145,843)
-	660,105	-	609,684	3,724,374
-	660,105	-	609,684	3,724,374
107,705	1,198,440	38,800	2,043,280	7,316,950
-	39,720	-	37,200	233,024
-	3,291	-	17,279	37,354
-	43,011	-	54,479	270,378
-	88,922	7,524	161,313	374,478
-	6,734	-	12,618	61,484
-	-	-	-	1,239
-	-	-	46,117	46,117
-	-	-	4,731	4,731
-	-	-	9,969	41,758
-	-	-	6,483	6,483
-	95,656	7,524	241,231	536,290
-	1,503	-	9,998	48,304
-	6,696	-	35,156	76,002
-	90,211	-	165,822	764,504
-	-	-	13,412	13,412
-	98,410	-	224,388	902,222
-	194,066	7,524	465,619	1,438,512
-	16,202	-	1,929	75,430
-	654	-	3,433	7,423
-	-	-	290,472	290,472
-	16,856	-	295,834	373,325
-	660,105	-	589,789	3,704,479
107,705	370,424	31,276	746,517	2,071,012
\$ 107,705	\$ 1,030,529	\$ 31,276	\$ 1,336,306	\$ 5,775,491

City of Muscatine, Iowa

Non-Major Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2023

	Parking Operations	Transit Operations	Golf Course	Boat Harbor	Marina Operations
Operating revenues:					
Charges for sales and services:					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Parking fees	202,191	-	-	-	-
Transit fees	-	133,719	-	-	-
Golf course fees	-	-	1,000,820	-	-
Boat harbor fees	-	-	-	15,040	-
Rents	-	-	-	-	-
Other	-	2	9,323	-	8,327
Total operating revenues	202,191	133,721	1,010,143	15,040	8,327
Operating expenses:					
Cost of sales and services:					
Personal services	140,205	704,340	422,001	14,301	2,226
Commodities	9,081	119,609	242,608	40	7,275
Contractual services	9,937	195,595	147,485	3,537	1,285
Administration	14,400	22,800	36,500	1,500	-
Depreciation/amortization	40,390	97,288	76,871	18,293	-
Total operating expenses	214,013	1,139,632	925,465	37,671	10,786
Operating income (loss)	(11,822)	(1,005,911)	84,678	(22,631)	(2,459)
Non-operating revenues (expenses):					
Federal, state and local grants	-	926,093	-	-	-
Interest revenue	3,311	22,298	4,388	-	-
Interest expense	-	-	(230)	-	-
Gain (loss) on sale of capital assets	-	-	3,960	-	-
Non-operating revenues (expenses), net	3,311	948,391	8,118	-	-
Income (loss) before capital contributions and transfers	(8,511)	(57,520)	92,796	(22,631)	(2,459)
Capital contributions - grants	-	356,922	-	-	-
Transfers in	-	-	-	4,338	34
Transfers out	-	-	-	-	-
Change in net position	(8,511)	299,402	92,796	(18,293)	(2,425)
Net position, June 30, 2022	871,872	994,024	756,876	281,509	2,425
Net position, June 30, 2023	\$ 863,361	\$ 1,293,426	\$ 849,672	\$ 263,216	\$ -

Convention and Visitors Bureau	Ambulance Operations	Soccer Events	Public Housing	Total
\$ -	\$ 2,301,021	\$ -	\$ -	\$ 2,301,021
-	-	-	-	202,191
-	-	-	-	133,719
-	-	-	-	1,000,820
-	-	-	-	15,040
-	-	-	496,828	496,828
-	32,239	10	9,207	59,108
-	2,333,260	10	506,035	4,208,727
-	170,000	2,348	371,637	1,827,058
-	178,629	-	81,401	638,643
125,000	287,990	7,421	652,377	1,430,627
-	47,700	-	-	122,900
-	154,240	-	126,921	514,003
125,000	838,559	9,769	1,232,336	4,533,231
(125,000)	1,494,701	(9,759)	(726,301)	(324,504)
-	-	-	636,770	1,562,863
2,622	3,122	947	29,858	66,546
-	-	-	(252)	(482)
-	(16,996)	-	-	(13,036)
2,622	(13,874)	947	666,376	1,615,891
(122,378)	1,480,827	(8,812)	(59,925)	1,291,387
-	-	-	147,575	504,497
125,000	-	-	-	129,372
-	(1,578,200)	-	-	(1,578,200)
2,622	(97,373)	(8,812)	87,650	347,056
105,083	1,127,902	40,088	1,248,656	5,428,435
<u>\$ 107,705</u>	<u>\$ 1,030,529</u>	<u>\$ 31,276</u>	<u>\$ 1,336,306</u>	<u>\$ 5,775,491</u>

City of Muscatine, Iowa
Non-Major Enterprise Funds
Combining Statement of Cash Flows
Year Ended June 30, 2023

	Parking Operations	Transit Operations	Golf Course	Boat Harbor	Marina Operations
Cash flows from operating activities					
Receipts from customers and users	\$ 199,088	\$ 134,328	\$ 1,009,980	\$ 15,040	\$ 8,461
Payments to suppliers	(17,898)	(205,028)	(442,460)	(3,815)	(9,530)
Payments to employees	(110,908)	(615,464)	(324,880)	(14,817)	(1,960)
Payments for employee benefits	(40,240)	(152,761)	(116,414)	(2,931)	(204)
Payments for interfund services used	(14,400)	(133,703)	(36,914)	(1,500)	-
Net cash provided (used) by operating activities	15,642	(972,628)	89,312	(8,023)	(3,233)
Cash flows from noncapital financing activities					
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	4,338	34
Advances to other funds	-	-	-	-	1,239
Repayment of advances to other funds	-	-	-	(1,239)	-
Subsidies from federal, state and local grants	-	1,070,758	-	-	-
Net cash provided (used) by noncapital financing activities	-	1,070,758	-	3,099	1,273
Cash flows from capital and related financing activities					
Capital contributions	-	376,870	-	-	-
Purchase of capital assets	-	(360,742)	(68,216)	-	-
Principal paid on leases	-	-	(16,113)	-	-
Interest paid on leases	-	-	(230)	-	-
Principal paid on subscriptions	-	-	-	-	-
Interest paid on subscriptions	-	-	-	-	-
Interest received from leases	-	-	-	-	-
Proceeds from sale of capital assets	-	-	3,960	-	-
Net cash provided (used) by capital and related financing activities	-	16,128	(80,599)	-	-
Cash flows from investing activities					
Proceeds from sales and maturities of investments	-	-	-	-	-
Purchase of investments	-	-	-	-	-
Interest received	2,681	18,198	3,697	-	-
Net cash provided (used) by investing activities	2,681	18,198	3,697	-	-
Net increase (decrease) in cash and pooled investments	18,323	132,456	12,410	(4,924)	(1,960)
Cash and pooled investments, June 30, 2022	128,843	784,599	213,288	5,516	1,960
Cash and pooled investments, June 30, 2023	\$ 147,166	\$ 917,055	\$ 225,698	\$ 592	\$ -
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Cash flows from operating activities:					
Operating income (loss)	\$ (11,822)	\$ (1,005,911)	\$ 84,678	\$ (22,631)	\$ (2,459)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	40,390	97,288	76,871	18,293	-
Changes in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	105	511	(4,086)	-	134
Lease receivable	-	-	-	-	-
Right to use subscription asset	-	-	-	-	-
Prepaid expenses	-	-	2,358	-	-
Inventories	-	-	(27)	-	1,297
Pension related deferred outflows	(7,694)	2,450	(13,195)	-	-
OPEB related deferred outflows	(1,451)	(1,934)	(4,836)	-	-
Increase (decrease) in:					
Accounts payable and accruals	1,734	3,160	(49,780)	(207)	(2,205)
Escrow liability payable	-	-	-	-	-
Compensated absences payable	2,487	(3,311)	5,144	(3,478)	-
Other post-employment benefits	691	920	2,299	-	-
Deferred revenue	(3,208)	96	1,565	-	-
Deposits	-	-	-	-	-
Subscription liability	-	-	-	-	-
Net pension liability	49,726	273,496	99,453	-	-
Pension related deferred inflows	(55,290)	(339,358)	(111,044)	-	-
OPEB related deferred inflows	(26)	(35)	(88)	-	-
Deferred inflows from leases	-	-	-	-	-
Total adjustments	27,464	33,283	4,634	14,608	(774)
Net cash provided (used) by operating activities	\$ 15,642	\$ (972,628)	\$ 89,312	\$ (8,023)	\$ (3,233)

Convention and Visitors Bureau	Ambulance Operations	Soccer Events	Public Housing	Total
\$ -	\$ 2,483,438	\$ -	\$ 542,925	\$ 4,393,260
(125,000)	(436,105)	(24,635)	(633,493)	(1,897,964)
-	(125,152)	(1,976)	(272,303)	(1,467,460)
-	(51,501)	(372)	(129,947)	(494,370)
-	(57,932)	-	(86,011)	(330,460)
<u>(125,000)</u>	<u>1,812,748</u>	<u>(26,983)</u>	<u>(578,829)</u>	<u>203,006</u>
-	(1,578,200)	-	-	(1,578,200)
125,000	-	-	-	129,372
-	-	-	-	1,239
-	-	-	-	(1,239)
-	-	-	638,484	1,709,242
<u>125,000</u>	<u>(1,578,200)</u>	<u>-</u>	<u>638,484</u>	<u>260,414</u>
-	-	-	147,575	524,445
-	-	-	-	(428,958)
-	-	-	-	(16,113)
-	-	-	-	(230)
-	-	-	(6,684)	(6,684)
-	-	-	(252)	(252)
-	-	-	6,310	6,310
-	-	-	-	3,960
<u>-</u>	<u>-</u>	<u>-</u>	<u>146,949</u>	<u>82,478</u>
-	-	-	1,818,947	1,818,947
-	-	-	(2,044,632)	(2,044,632)
2,157	2,390	771	23,548	53,442
<u>2,157</u>	<u>2,390</u>	<u>771</u>	<u>(202,137)</u>	<u>(172,243)</u>
2,157	236,938	(26,212)	4,467	373,655
105,083	63,252	64,036	21,354	1,387,931
<u>\$ 107,240</u>	<u>\$ 300,190</u>	<u>\$ 37,824</u>	<u>\$ 25,821</u>	<u>\$ 1,761,586</u>
<u>\$ (125,000)</u>	<u>\$ 1,494,701</u>	<u>\$ (9,759)</u>	<u>\$ (726,301)</u>	<u>\$ (324,504)</u>
-	154,240	-	126,921	514,003
-	150,178	(800)	5,700	151,742
-	-	-	21,884	21,884
-	-	-	(26,578)	(26,578)
-	-	-	-	2,358
-	-	-	-	1,270
-	(3,256)	-	(651)	(22,346)
-	(1,613)	-	(8,464)	(18,298)
-	22,078	(16,424)	30,169	(11,475)
-	-	-	4,731	4,731
-	4,005	-	1,366	6,213
-	766	-	4,026	8,702
-	-	-	6,170	4,623
-	-	-	(2,300)	(2,300)
-	-	-	26,579	26,579
-	90,883	-	120,172	633,730
-	(99,205)	-	(149,112)	(754,009)
-	(29)	-	(153)	(331)
-	-	-	(12,988)	(12,988)
<u>-</u>	<u>318,047</u>	<u>(17,224)</u>	<u>147,472</u>	<u>527,510</u>
<u>\$ (125,000)</u>	<u>\$ 1,812,748</u>	<u>\$ (26,983)</u>	<u>\$ (578,829)</u>	<u>\$ 203,006</u>

INTERNAL SERVICE FUNDS

Internal Service Funds are established to finance and account for services and commodities furnished by one department or agency of the City to other departments or agencies of the City. Internal Service Funds are as follows:

EQUIPMENT SERVICES FUND - Accounts for the operations and maintenance of the central garage. All costs incurred for the maintenance of City vehicles and operation of the facility are charged to departments on a cost reimbursement basis.

CENTRAL SUPPLIES FUND - Accounts for the central inventory of office supplies which are provided to City departments on a cost reimbursement basis.

HEALTH INSURANCE FUND - Accounts for the costs related to the City's self-insurance plan which provides health insurance benefits to employees.

DENTAL INSURANCE FUND – Accounts for the costs related to the City's self-insurance plan which provides dental insurance benefits to employees.

City of Muscatine, Iowa

**Internal Service Funds
Combining Statement of Net Position
June 30, 2023**

	Equipment Services	Central Supplies	Health Insurance	Dental Insurance	Total
ASSETS					
Current assets:					
Cash and pooled investments	\$ -	\$ -	\$ 2,446,674	\$ 120,718	\$ 2,567,392
Receivables:					
Interest	190	-	12,512	626	13,328
Accounts	11,119	-	54,896	-	66,015
Due from other funds	-	-	12,064	-	12,064
Inventories	135,537	2,580	-	-	138,117
Total current assets	146,846	2,580	2,526,146	121,344	2,796,916
Capital assets:					
Equipment	238,244	-	-	-	238,244
Vehicles	17,980	-	-	-	17,980
Less accumulated depreciation	(156,419)	-	-	-	(156,419)
Total capital assets net of accumulated depreciation	99,805	-	-	-	99,805
Total assets	246,651	2,580	2,526,146	121,344	2,896,721
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows	34,762	-	-	-	34,762
OPEB related deferred outflows	13,165	-	-	-	13,165
Total deferred outflow of resources	47,927	-	-	-	47,927
LIABILITIES					
Current liabilities:					
Accounts payable and accruals	97,182	-	250,378	3,977	351,537
Compensated absences payable	22,800	-	-	-	22,800
Unearned revenue	-	-	5,282	-	5,282
Due to other funds	9,689	2,375	-	-	12,064
Total current liabilities	129,671	2,375	255,660	3,977	391,683
Noncurrent liabilities:					
Compensated absences payable	28,699	-	-	-	28,699
Other post employment benefits	26,784	-	-	-	26,784
Net pension liability	129,582	-	-	-	129,582
Total noncurrent liabilities	185,065	-	-	-	185,065
Total liabilities	314,736	2,375	255,660	3,977	576,748
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows	13,930	-	-	-	13,930
OPEB related deferred inflows	2,616	-	-	-	2,616
Total deferred inflow of resources	16,546	-	-	-	16,546
NET POSITION (DEFICIT)					
Investment in capital assets	99,805	-	-	-	99,805
Unrestricted	(136,509)	205	2,270,486	117,367	2,251,549
Total net position (deficit)	\$ (36,704)	\$ 205	\$ 2,270,486	\$ 117,367	\$ 2,351,354

City of Muscatine, Iowa

**Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position (Deficit)
Year Ended June 30, 2023**

	<u>Equipment Services</u>	<u>Central Supplies</u>	<u>Health Insurance</u>	<u>Dental Insurance</u>	<u>Total</u>
Operating revenues:					
Charges for sales and services:					
Services	\$ 1,002,759	\$ -	\$ -	\$ -	\$ 1,002,759
Fuel	469,597	-	-	-	469,597
Supply charges	-	1,485	-	-	1,485
Employer contributions	-	-	3,596,022	73,742	3,669,764
Employee contributions	-	-	371,677	89,126	460,803
Other contributions	-	-	174,183	5,076	179,259
Other operating revenue	750	-	4,457	-	5,207
Total operating revenues	<u>1,473,106</u>	<u>1,485</u>	<u>4,146,339</u>	<u>167,944</u>	<u>5,788,874</u>
Operating expenses:					
Cost of sales and services:					
Personal services	361,736	-	-	-	361,736
Commodities	654,920	1,410	-	-	656,330
Contractual services	396,708	-	3,913,991	153,984	4,464,683
Administration	20,600	-	3,000	-	23,600
Depreciation	7,382	-	-	-	7,382
Total operating expenses	<u>1,441,346</u>	<u>1,410</u>	<u>3,916,991</u>	<u>153,984</u>	<u>5,513,731</u>
Operating income (loss)	31,760	75	229,348	13,960	275,143
Non-operating revenues:					
Interest revenue	680	-	65,823	3,229	69,732
Income (loss) before capital contributions and transfers	32,440	75	295,171	17,189	344,875
Transfers out	-	-	(64,802)	-	(64,802)
Change in net position	32,440	75	230,369	17,189	280,073
Net position (deficit), June 30, 2022	<u>(69,144)</u>	<u>130</u>	<u>2,040,117</u>	<u>100,178</u>	<u>2,071,281</u>
Net position (deficit), June 30, 2023	<u>\$ (36,704)</u>	<u>\$ 205</u>	<u>\$ 2,270,486</u>	<u>\$ 117,367</u>	<u>\$ 2,351,354</u>

City of Muscatine, Iowa

**Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2023**

	Equipment Services	Central Supplies	Health Insurance	Dental Insurance	Total
Cash flows from operating activities					
Receipts from interfund services provided	\$ 1,468,741	\$ 1,485	\$ 4,096,903	\$ 167,944	\$ 5,735,073
Payments to suppliers	(1,079,252)	(1,926)	(4,078,591)	(166,445)	(5,326,214)
Payments to employees	(236,066)	-	-	-	(236,066)
Payments for employee benefits	(136,356)	-	-	-	(136,356)
Payments for interfund services used	(20,600)	-	(3,000)	-	(23,600)
Net cash provided (used) by operating activities	<u>(3,533)</u>	<u>(441)</u>	<u>15,312</u>	<u>1,499</u>	<u>12,837</u>
Cash flows from noncapital financing activities					
Transfers to other funds	-	-	(64,802)	-	(64,802)
Advances from other funds	9,689	2,375	-	-	12,064
Advances to other funds	-	-	(12,064)	-	(12,064)
Repayment of advances from other funds	(6,646)	(1,934)	-	-	(8,580)
Repayment of advances to other funds	-	-	8,580	-	8,580
Net cash provided (used) by noncapital financing activities	<u>3,043</u>	<u>441</u>	<u>(68,286)</u>	<u>-</u>	<u>(64,802)</u>
Cash flows from investing activities					
Interest received	<u>490</u>	<u>-</u>	<u>53,920</u>	<u>2,603</u>	<u>57,013</u>
Net increase (decrease) in cash and pooled investments	-	-	946	4,102	5,048
Cash and pooled investments, June 30, 2022	<u>-</u>	<u>-</u>	<u>2,445,728</u>	<u>116,616</u>	<u>2,562,344</u>
Cash and pooled investments, June 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,446,674</u>	<u>\$ 120,718</u>	<u>\$ 2,567,392</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Cash flows from operating activities:					
Operating income (loss)	<u>\$ 31,760</u>	<u>\$ 75</u>	<u>\$ 229,348</u>	<u>\$ 13,960</u>	<u>\$ 275,143</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	7,382	-	-	-	7,382
Changes in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	(4,365)	-	(49,436)	-	(53,801)
Inventories	(10,843)	(516)	-	-	(11,359)
Pension related deferred outflows	139	-	-	-	139
OPEB related deferred outflows	(6,448)	-	-	-	(6,448)
Increase (decrease) in:					
Accounts payable and accruals	(4,155)	-	(167,736)	(12,461)	(184,352)
Compensated absences payable	6,989	-	-	-	6,989
Other post employment benefits payable	3,067	-	-	-	3,067
Unearned revenue	-	-	3,136	-	3,136
Net pension liability	111,885	-	-	-	111,885
Pension related deferred inflows	(138,828)	-	-	-	(138,828)
OPEB related deferred inflows	(116)	-	-	-	(116)
Total adjustments	<u>(35,293)</u>	<u>(516)</u>	<u>(214,036)</u>	<u>(12,461)</u>	<u>(262,306)</u>
Net cash provided (used) by operating activities	<u>\$ (3,533)</u>	<u>\$ (441)</u>	<u>\$ 15,312</u>	<u>\$ 1,499</u>	<u>\$ 12,837</u>

MUSCATINE COUNTY SOLID WASTE AGENCY COMPONENT UNIT

Muscatine County Solid Waste Agency (Agency). The Agency has been organized as a joint venture under Chapter 28E of the Code of Iowa between the City of Muscatine; Muscatine County; and the municipalities of Fruitland, Stockton, West Liberty, Atalissa, Nichols, and Conesville, Iowa. The Agency is responsible for the disposal of all solid waste for member municipalities and unincorporated portions of Muscatine County.

**Muscatine County Solid Waste Agency
Component Unit**

**Statement of Net Position
June 30, 2023**

ASSETS

Current:	
Cash and pooled investments	\$ 2,167,575
Interest receivable	25,989
Total current assets	2,193,564
Restricted assets:	
Cash and pooled investments	3,023,910
Capital assets:	
Land	1,120,958
Land improvements	3,389,799
Buildings	76,098
Equipment	81,566
Less accumulated depreciation	(3,065,187)
Total capital assets (net of accumulated depreciation)	1,603,234
Total assets	6,820,708

LIABILITIES

Current liabilities:	
Accounts payable and accruals	85,166
Compensated absences payable	2,444
Total current liabilities	87,610
Noncurrent liabilities:	
Closure/post-closure obligation	4,724,687
Compensated absences payable	2,972
Total noncurrent liabilities	4,727,659
Total liabilities	4,815,269

NET POSITION

Net investment in capital assets	1,603,234
Unrestricted	402,205
Total net position	\$ 2,005,439

**Muscatine County Solid Waste Agency
Component Unit**

**Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2023**

Operating revenues:	
Charges for services	\$ 1,145,169
Total operating revenues	<u>1,145,169</u>
Operating expenses:	
Cost of services:	
Personal services	72,934
Commodities	20,208
Contractual services	1,051,466
Administration	65,000
Depreciation	<u>146,390</u>
Total operating expenses	<u>1,355,998</u>
Operating income	<u>(210,829)</u>
Non-operating revenue:	
Intergovernmental revenue	117,177
Interest revenue	<u>134,194</u>
Total non-operating revenues	<u>251,371</u>
Change in net position	40,542
Net position, June 30, 2022	<u>1,964,897</u>
Net position, June 30, 2023	<u><u>\$ 2,005,439</u></u>

**Muscatine County Solid Waste Agency
Component Unit**

**Statement of Cash Flows
Year Ended June 30, 2023**

Cash flows from operating activities

Receipts from customers and users	\$ 1,145,169
Payments to suppliers	(774,701)
Payments to employees	(50,107)
Payments for employee benefits	(23,040)
Payments for interfund services used	(65,000)
Net cash provided by operating activities	<u>232,321</u>

Cash flows from noncapital financing activities

Subsidies from federal, state and local governments	<u>117,177</u>
Net cash provided (used) by noncapital financing activities	<u>117,177</u>

Cash flows from capital and related financing activities

Purchase of capital assets	<u>(40,350)</u>
Net cash provided (used) by capital and related financing activities	<u>(40,350)</u>

Interest received	<u>109,299</u>
Net cash provided by investing activities	<u>109,299</u>

Net increase in cash and pooled investments 418,447

Cash and pooled investments, June 30, 2022 4,773,038

Cash and pooled investments, June 30, 2023 \$ 5,191,485

Reconciliation of operating income (loss) to net cash provided by operating activities:

Cash flows from operating activities:	
Operating income (loss)	<u>\$ (210,829)</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation	146,390
Changes in assets and liabilities:	
Increase (decrease) in:	
Accounts payable and accruals	(3,692)
Compensated absences payable	1,603
Closure/post-closure liability	298,849
Total adjustments	<u>443,150</u>
Net cash provided by operating activities	<u><u>\$ 232,321</u></u>

STATISTICAL SECTION

This part of the City of Muscatine's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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<u>Financial Trends (Schedules 1 – 5)</u>	153-159
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
<u>Revenue Capacity (Schedules 6 – 9)</u>	160-163
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
<u>Debt Capacity (Schedules 10 – 13)</u>	164-167
<i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	
<u>Demographic and Economic Information (Schedules 14 – 15)</u>	168-169
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	
<u>Operating Information (Schedules 16 – 18)</u>	170-172
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

City of Muscatine, Iowa
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year									
	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Governmental activities										
Net investment in capital assets	\$ 52,468,351	\$ 55,396,862	\$ 55,770,714	\$ 60,958,092	\$ 68,645,257	\$ 71,749,786	\$ 73,561,365	\$ 77,447,711	\$ 80,298,038	\$ 81,445,255
Restricted	6,449,451	4,360,077	5,254,231	5,110,781	4,893,198	5,278,510	4,802,845	5,922,058	6,855,840	5,713,824
Unrestricted	1,650,177	6,461,002	6,851,290	8,250,964	2,004,424	(14,820)	(2,612,322)	(3,040,653)	(1,800,881)	(56,427)
Total governmental activities net position	<u>\$ 60,567,979</u>	<u>\$ 66,217,941</u>	<u>\$ 67,876,235</u>	<u>\$ 74,319,837</u>	<u>\$ 75,542,879</u>	<u>\$ 77,013,476</u>	<u>\$ 75,751,888</u>	<u>\$ 80,329,116</u>	<u>\$ 85,352,997</u>	<u>\$ 87,102,652</u>
Business-type activities										
Net investment in capital assets	\$ 71,207,184	\$ 69,764,910	\$ 73,202,711	\$ 74,209,077	\$ 75,432,548	\$ 75,043,292	\$ 79,043,719	\$ 80,664,102	\$ 83,454,376	\$ 84,669,996
Restricted	107,422	108,024	108,677	110,475	116,009	117,227	126,916	128,687	130,025	146,432
Unrestricted	5,580,730	4,303,188	5,022,028	6,560,437	7,595,714	9,731,343	9,866,780	11,503,963	14,283,203	16,513,174
Total business-type activities net position	<u>\$ 76,895,336</u>	<u>\$ 74,176,122</u>	<u>\$ 78,333,416</u>	<u>\$ 80,879,989</u>	<u>\$ 83,144,271</u>	<u>\$ 84,891,862</u>	<u>\$ 89,037,415</u>	<u>\$ 92,296,752</u>	<u>\$ 97,867,604</u>	<u>\$101,329,602</u>
Primary government										
Net investment in capital assets	\$123,675,535	\$125,161,772	\$128,973,425	\$135,167,169	\$144,077,805	\$146,793,078	\$152,605,084	\$158,111,813	\$163,752,414	\$166,115,251
Restricted	6,556,873	4,468,101	5,362,908	5,221,256	5,009,207	5,395,737	4,929,761	6,050,745	6,985,865	5,860,256
Unrestricted	7,230,907	10,764,190	11,873,318	14,811,401	9,600,138	9,716,523	7,254,458	8,463,310	12,482,322	16,456,747
Total primary government net position	<u>\$137,463,315</u>	<u>\$140,394,063</u>	<u>\$146,209,651</u>	<u>\$155,199,826</u>	<u>\$158,687,150</u>	<u>\$161,905,338</u>	<u>\$164,789,303</u>	<u>\$172,625,868</u>	<u>\$183,220,601</u>	<u>\$188,432,254</u>

City of Muscatine, Iowa
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)

	Fical Year									
	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Expenses										
Governmental activities:										
Public safety	\$ 8,701,457	\$ 8,122,038	\$ 8,797,894	\$ 9,349,247	\$ 9,848,480	\$ 10,159,973	\$ 11,249,523	\$ 11,679,594	\$ 9,809,415	\$ 11,043,940
Public works	4,576,539	4,665,507	5,021,386	5,631,914	7,315,563	5,545,863	5,871,272	5,632,893	5,875,054	6,345,350
Health and social services	20,000	20,000	45,000	45,000	55,000	50,000	50,000	50,000	37,500	55,000
Culture and recreation	4,030,522	3,955,373	3,963,354	4,420,009	3,918,817	4,332,644	4,556,522	5,697,526	4,642,656	5,060,091
Community and economic development	3,269,232	3,324,446	3,835,492	4,520,932	4,387,887	4,402,409	5,016,984	4,438,422	5,294,571	5,288,806
General government	2,385,047	2,564,538	2,667,443	3,101,457	3,605,887	3,661,530	3,648,966	3,270,926	3,573,570	3,403,521
Interest and fees on long-term debt	423,211	426,846	379,115	328,466	289,578	305,361	263,120	280,124	250,580	371,883
Total governmental activities expense	<u>23,406,008</u>	<u>23,078,748</u>	<u>24,709,684</u>	<u>27,397,025</u>	<u>29,421,212</u>	<u>28,457,780</u>	<u>30,656,387</u>	<u>31,049,485</u>	<u>29,483,346</u>	<u>31,568,591</u>
Business-type activities:										
Water pollution control	6,898,082	7,189,980	6,628,762	6,289,874	6,334,906	6,914,396	6,943,121	8,083,096	7,345,101	7,971,673
Transfer station	2,292,207	2,466,385	2,400,592	2,218,056	2,658,974	2,456,161	2,245,386	2,271,398	2,429,057	2,540,143
Refuse collection	2,156,260	2,235,480	2,333,812	2,203,986	2,183,165	2,226,253	2,196,991	2,307,720	2,257,853	2,293,097
Airport	501,897	494,037	421,115	531,974	507,434	510,418	469,323	437,402	414,563	512,254
Parking	236,762	228,917	240,745	245,558	259,797	247,032	241,560	217,051	187,405	210,854
Transit	1,091,925	1,023,229	999,884	1,048,924	1,067,392	1,128,327	1,083,419	1,071,837	1,067,608	1,132,347
Golf course	827,963	774,271	790,351	777,639	784,792	742,773	794,259	819,126	763,183	919,059
Boat harbor	29,463	28,210	28,205	31,738	100,373	30,948	30,182	37,997	43,152	37,671
Marina	8,589	12,623	12,061	7,490	9,305	7,302	6,472	11,408	6,193	10,786
Convention and visitors bureau	-	-	83,397	92,062	106,177	90,793	106,593	128,800	128,900	125,000
Ambulance	558,157	539,780	624,785	636,805	664,364	667,276	661,470	734,058	780,329	852,078
Soccer Events	-	-	-	-	5,935	47,409	51,905	19,954	35,883	9,769
Public housing	1,173,841	1,078,474	1,058,502	1,040,688	912,553	918,038	993,184	944,046	999,527	1,215,840
Total business-type activities expense	<u>15,775,146</u>	<u>16,071,386</u>	<u>15,622,211</u>	<u>15,124,794</u>	<u>15,595,167</u>	<u>15,987,126</u>	<u>15,823,865</u>	<u>17,083,893</u>	<u>16,458,754</u>	<u>17,830,571</u>
Total primary government expense	<u>\$ 39,181,154</u>	<u>\$ 39,150,134</u>	<u>\$ 40,331,895</u>	<u>\$ 42,521,819</u>	<u>\$ 45,016,379</u>	<u>\$ 44,444,906</u>	<u>\$ 46,480,252</u>	<u>\$ 48,133,378</u>	<u>\$ 45,942,100</u>	<u>\$ 49,399,162</u>

(Continued)

	Fical Year									
	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
(Continued)										
Program Revenues										
Governmental activities:										
Charges for services:										
Public safety	\$ 1,024,538	\$ 1,136,430	\$ 1,152,410	\$ 1,031,206	\$ 958,184	\$ 664,986	\$ 807,220	\$ 905,951	\$ 865,153	\$ 889,917
Public works	290,158	486,680	156,247	125,198	162,033	203,112	214,523	420,849	267,821	237,451
Culture and recreation	485,838	541,931	565,515	535,939	526,920	476,309	390,270	551,621	496,754	556,157
Community and economic development	418,418	492,972	458,379	519,157	772,325	528,938	486,714	413,815	793,403	628,772
General government	721,830	725,488	722,068	813,198	793,173	823,217	885,678	788,502	875,361	853,911
Operating grants and contributions	5,028,968	5,177,955	5,744,949	6,267,606	5,629,280	6,187,745	5,971,139	6,287,586	7,707,340	8,245,144
Capital grants and contributions	2,014,424	2,250,427	561,749	6,583,878	3,454,124	1,278,580	1,135,003	4,325,984	2,664,159	77,285
Total governmental activities program revenues	<u>9,984,174</u>	<u>10,811,883</u>	<u>9,361,317</u>	<u>15,876,182</u>	<u>12,296,039</u>	<u>10,162,887</u>	<u>9,890,547</u>	<u>13,694,308</u>	<u>13,669,991</u>	<u>11,488,637</u>
Business-type activities:										
Charges for services:										
Water pollution control	5,445,722	5,606,425	5,738,763	6,037,872	6,214,446	6,721,780	6,961,278	7,382,166	7,379,228	7,453,420
Transfer station	1,992,637	2,190,403	2,125,064	2,247,965	2,404,592	2,387,815	2,246,507	2,195,824	2,241,707	2,213,456
Refuse collection	2,164,865	2,172,876	2,192,597	2,204,645	2,240,701	2,297,675	2,372,780	2,366,675	2,380,759	2,498,876
Airport	69,495	69,189	74,379	77,015	78,178	76,495	83,328	87,340	88,250	93,875
Parking	190,844	204,458	218,424	217,742	220,535	196,225	167,081	174,486	187,904	202,191
Transit	184,755	189,163	240,930	373,610	251,968	174,961	132,968	97,492	126,654	133,721
Golf course	761,256	763,269	770,450	747,973	762,327	681,182	764,809	847,202	872,180	1,010,143
Boat harbor	22,633	20,081	21,293	15,243	96,930	3,890	19,396	20,514	13,873	15,040
Marina	8,080	12,223	11,441	6,266	8,087	5,241	4,242	8,189	8,618	8,327
Convention and visitors bureau	-	-	4,360	4,727	325	-	425	-	-	-
Ambulance	1,305,347	1,367,422	1,511,905	1,538,062	1,649,717	1,636,682	2,129,341	2,004,547	2,104,064	2,333,260
Soccer Events	-	-	-	-	67,748	61,027	13,446	36,672	20,152	10
Public housing	473,576	465,212	488,197	425,454	455,053	491,398	490,803	483,807	509,877	506,035
Operating grants and contributions	920,279	963,100	1,045,579	1,207,303	1,133,238	1,113,863	1,484,888	1,570,900	1,907,013	1,654,247
Capital grants and contributions	532,157	497,661	3,463,587	1,018,914	406,036	113,706	704,054	2,053,828	1,714,621	614,062
Total business-type activities program revenues	<u>14,071,646</u>	<u>14,521,482</u>	<u>17,906,969</u>	<u>16,122,791</u>	<u>15,989,881</u>	<u>15,961,940</u>	<u>17,575,346</u>	<u>19,329,642</u>	<u>19,554,900</u>	<u>18,736,663</u>
Total primary government program revenues	<u>\$ 24,055,820</u>	<u>\$ 25,333,365</u>	<u>\$ 27,268,286</u>	<u>\$ 31,998,973</u>	<u>\$ 28,285,920</u>	<u>\$ 26,124,827</u>	<u>\$ 27,465,893</u>	<u>\$ 33,023,950</u>	<u>\$ 33,224,891</u>	<u>\$ 30,225,300</u>
Net (Expense)/Revenue										
Governmental activities	\$ (13,421,834)	\$ (12,266,865)	\$ (15,348,367)	\$ (11,520,843)	\$ (17,125,173)	\$ (18,294,893)	\$ (20,765,840)	\$ (17,355,177)	\$ (15,813,355)	\$ (20,079,954)
Business-type activities	<u>(1,703,500)</u>	<u>(1,549,904)</u>	<u>2,284,758</u>	<u>997,997</u>	<u>394,714</u>	<u>(25,186)</u>	<u>1,751,481</u>	<u>2,245,749</u>	<u>3,096,146</u>	<u>906,092</u>
Total primary government net expense	<u>\$ (15,125,334)</u>	<u>\$ (13,816,769)</u>	<u>\$ (13,063,609)</u>	<u>\$ (10,522,846)</u>	<u>\$ (16,730,459)</u>	<u>\$ (18,320,079)</u>	<u>\$ (19,014,359)</u>	<u>\$ (15,109,428)</u>	<u>\$ (12,717,209)</u>	<u>\$ (19,173,862)</u>

(Continued)

	Fical Year									
	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
(Continued)										
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 13,427,094	\$ 13,675,667	\$ 14,432,728	\$ 14,997,905	\$ 15,572,193	\$ 15,941,284	\$ 16,638,396	\$ 16,783,749	\$ 17,316,897	\$ 17,561,942
Utility taxes	56,387	52,923	58,665	47,357	58,394	49,050	53,623	62,736	55,053	54,091
Local option sales tax	2,750,000	2,810,233	2,789,212	2,921,698	3,015,029	3,206,407	2,940,519	3,693,591	3,869,916	4,058,733
Hotel/motel taxes	415,041	353,869	361,803	441,079	521,993	494,951	398,588	374,449	593,267	577,993
Cable franchise taxes	212,286	191,331	189,044	176,095	165,004	158,717	143,166	132,287	124,022	111,150
Utility franchise taxes	113,660	96,810	81,308	81,399	102,859	220,448	440,654	456,312	518,879	429,907
Intergovernmental, unrestricted	115,185	13,418,365	808,792	663,441	643,339	705,064	710,704	1,208,683	654,374	575,957
Unrestricted investment income	14,256	130,276	136,940	143,193	290,858	445,013	325,962	42,870	20,952	517,641
Gain on sale of capital assets	-	-	-	-	-	75,000	-	150,850	18,290	65,000
Contributions to endowments	5,726	4,178	11,654	4,021	3,941	7,516	4,580	11,794	8,243	3,992
Transfers	(3,648,930)	(1,258,250)	(1,863,485)	(1,511,743)	(1,825,292)	(1,537,960)	(2,151,940)	(984,916)	(2,415,158)	(2,126,797)
Total governmental activities	<u>13,460,705</u>	<u>29,475,402</u>	<u>17,006,661</u>	<u>17,964,445</u>	<u>18,548,318</u>	<u>19,765,490</u>	<u>19,504,252</u>	<u>21,932,405</u>	<u>20,764,735</u>	<u>21,829,609</u>
Business-type activities:										
Unrestricted investment income	10,222	10,057	9,051	36,833	107,515	234,817	217,382	28,672	26,521	425,149
Gain (loss) on sale of capital assets	3,564	-	-	-	-	-	24,750	-	15,201	3,960
Transfers	3,648,930	1,258,250	1,863,485	1,511,743	1,825,292	1,537,960	2,151,940	984,916	2,415,158	2,126,797
Dissolution of component unit	-	56,616	-	-	-	-	-	-	-	-
Total business-type activities	<u>3,662,716</u>	<u>1,324,923</u>	<u>1,872,536</u>	<u>1,548,576</u>	<u>1,932,807</u>	<u>1,772,777</u>	<u>2,394,072</u>	<u>1,013,588</u>	<u>2,456,880</u>	<u>2,555,906</u>
Total primary government	<u>\$ 17,123,421</u>	<u>\$ 30,800,325</u>	<u>\$ 18,879,197</u>	<u>\$ 19,513,021</u>	<u>\$ 20,481,125</u>	<u>\$ 21,538,267</u>	<u>\$ 21,898,324</u>	<u>\$ 22,945,993</u>	<u>\$ 23,221,615</u>	<u>\$ 24,385,515</u>
Changes in Net Position										
Governmental activities	\$ 38,871	\$ 17,208,537	\$ 1,658,294	\$ 6,443,602	\$ 1,423,145	\$ 1,470,597	\$ (1,261,588)	\$ 4,577,228	\$ 4,951,380	\$ 1,749,655
Business-type activities	<u>1,959,216</u>	<u>(224,981)</u>	<u>4,157,294</u>	<u>2,546,573</u>	<u>2,327,521</u>	<u>1,747,591</u>	<u>4,145,553</u>	<u>3,259,337</u>	<u>5,553,026</u>	<u>3,461,998</u>
Total primary government	<u>\$ 1,998,087</u>	<u>\$ 16,983,556</u>	<u>\$ 5,815,588</u>	<u>\$ 8,990,175</u>	<u>\$ 3,750,666</u>	<u>\$ 3,218,188</u>	<u>\$ 2,883,965</u>	<u>\$ 7,836,565</u>	<u>\$ 10,504,406</u>	<u>\$ 5,211,653</u>

Schedule 3

City of Muscatine, Iowa
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
General Fund										
Nondisposable	\$ 40,843	\$ 2,974	\$ 117,190	\$ 64,944	\$ 2,984	\$ 150,602	\$ 80,245	\$ 1,286	\$ 217,889	\$ 116,980
Assigned	430,858	396,519	445,593	343,057	349,905	402,121	253,575	416,571	589,038	447,737
Unassigned	3,388,877	3,984,638	4,035,533	4,328,414	4,821,465	4,732,497	4,772,168	5,819,799	5,842,148	6,185,328
Total General Fund	<u>\$ 3,860,578</u>	<u>\$ 4,384,131</u>	<u>\$ 4,598,316</u>	<u>\$ 4,736,415</u>	<u>\$ 5,174,354</u>	<u>\$ 5,285,220</u>	<u>\$ 5,105,988</u>	<u>\$ 6,237,656</u>	<u>\$ 6,649,075</u>	<u>\$ 6,750,045</u>
All other governmental funds										
Nondisposable	\$ 988,000	\$ 992,178	\$ 1,003,832	\$ 1,007,853	\$ 1,011,794	\$ 1,019,310	\$ 1,023,890	\$ 1,035,684	\$ 1,043,927	\$ 1,047,919
Assigned	-	13,160,939	12,715,352	12,963,012	7,722,138	6,537,750	5,097,320	2,064,022	-	-
Restricted	5,608,054	3,438,043	5,713,190	5,034,619	5,564,980	4,246,648	6,818,066	6,719,826	7,495,775	7,471,257
Unassigned	(190,622)	(473,188)	(22,842)	(57,818)	(53,567)	(136,849)	-	-	(973,160)	(216,930)
Total all other governmental funds	<u>\$ 6,405,432</u>	<u>\$ 17,117,972</u>	<u>\$ 19,409,532</u>	<u>\$ 18,947,666</u>	<u>\$ 14,245,345</u>	<u>\$ 11,666,859</u>	<u>\$ 12,939,276</u>	<u>\$ 9,819,532</u>	<u>\$ 7,566,542</u>	<u>\$ 8,302,246</u>

City of Muscatine, Iowa
Changes of Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Revenues										
Taxes	\$ 16,901,816	\$ 17,166,787	\$ 17,910,556	\$ 18,677,783	\$ 19,408,472	\$ 20,175,857	\$ 20,540,552	\$ 21,602,517	\$ 22,478,034	\$ 22,818,816
Licenses and permits	354,747	349,228	389,596	426,847	562,284	440,277	303,758	226,375	429,861	478,668
Fines and forfeitures	815,217	1,011,189	997,069	862,417	723,406	492,157	639,514	727,760	664,939	693,606
Intergovernmental	6,743,559	19,630,123	6,498,820	8,073,335	6,924,799	6,553,355	7,192,177	8,087,746	7,095,121	11,425,304
Charges for services	560,435	560,286	573,758	579,213	560,780	523,863	436,956	537,842	585,097	587,677
Use of money and property	179,505	250,866	265,333	274,773	353,800	508,096	388,013	140,944	103,529	541,128
Other	1,015,792	1,305,093	1,301,347	5,056,998	3,947,364	2,632,100	1,645,687	1,931,972	2,676,310	2,223,292
Total revenues	26,571,071	40,273,572	27,936,479	33,951,366	32,480,905	31,325,705	31,146,657	33,255,156	34,032,891	38,768,491
Expenditures										
Public safety	8,074,534	8,197,707	8,313,401	8,867,219	9,137,545	9,554,157	9,507,769	10,118,048	10,687,068	11,177,405
Public works	2,226,055	2,146,395	2,037,427	2,262,483	2,112,243	2,660,909	2,537,951	2,665,965	2,701,893	2,527,788
Health and social services	20,000	20,000	45,000	45,000	55,000	50,000	50,000	50,000	37,500	55,000
Culture and recreation	2,803,820	2,876,002	2,940,980	3,086,488	3,104,798	3,179,793	3,203,989	3,352,567	4,007,243	3,790,190
Community and economic development	3,086,391	3,266,613	3,811,936	3,921,777	4,361,461	4,396,896	4,836,175	4,392,978	5,235,135	5,216,319
General government	2,211,147	2,100,678	2,295,600	2,574,045	2,660,370	2,613,798	2,980,206	2,753,012	2,961,681	3,036,020
Capital outlay	5,095,332	6,319,416	4,731,052	9,243,901	14,201,919	6,905,402	8,231,017	8,027,096	11,623,999	7,390,928
Debt service:										
Principal	1,695,000	2,455,000	3,840,000	2,415,000	2,635,000	2,545,000	2,710,000	2,560,000	2,485,000	2,383,870
Interest	430,422	445,161	389,568	398,755	333,660	401,483	331,155	392,466	319,788	498,116
Paying agent	2,250	2,000	2,500	2,000	2,300	2,600	2,900	2,700	3,000	2,800
Bond issuance costs	-	-	17,355	-	-	-	-	-	-	-
Total expenditures	25,644,951	27,828,972	28,424,819	32,816,668	38,604,296	32,310,038	34,391,162	34,314,832	40,062,307	36,078,436
Excess of revenues over (under) expenditures	926,120	12,444,600	(488,340)	1,134,698	(6,123,391)	(984,333)	(3,244,505)	(1,059,676)	(6,029,416)	2,690,055
Other financing sources (uses)										
General obligation bonds issued	2,575,000	-	3,250,879	-	3,334,242	-	6,310,000	-	6,190,000	-
General obligation bond premium (discount)	48,595	-	211,712	-	296,701	-	124,788	-	284,037	-
Refunding bonds issued	-	-	1,299,121	-	-	-	-	-	-	-
Refunding bond premium	-	-	44,328	-	-	-	-	-	-	-
Issuance of subscription obligation	-	-	-	-	-	-	-	-	-	193,269
Issuance of lease obligations	-	-	-	-	-	-	-	-	-	15,344
Transfers in	7,285,804	8,775,997	8,784,455	9,486,825	9,185,446	9,692,035	10,119,210	10,968,091	11,296,538	11,755,563
Transfers out	(10,888,850)	(9,984,504)	(10,596,410)	(10,945,290)	(10,957,380)	(11,175,322)	(12,216,308)	(11,896,491)	(13,655,918)	(13,817,557)
Total other financing sources (uses)	(979,451)	(1,208,507)	2,994,085	(1,458,465)	1,859,009	(1,483,287)	4,337,690	(928,400)	4,114,657	(1,853,381)
Net change in fund balances	\$ (53,331)	\$ 11,236,093	\$ 2,505,745	\$ (323,767)	\$ (4,264,382)	\$ (2,467,620)	\$ 1,093,185	\$ (1,988,076)	\$ (1,914,759)	\$ 836,674
Debt service as a percentage of non-capital expenditures	10.0%	12.9%	17.0%	11.0%	10.8%	11.2%	11.2%	10.6%	9.6%	9.6%

City of Muscatine, Iowa
Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

<u>Fiscal Year</u>	<u>General Property Tax</u>	<u>Incremental Property Tax (TIF Districts)</u>	<u>Utility Excise Tax</u>	<u>Mobile Home Tax</u>	<u>Hotel/Motel Tax</u>	<u>Cable Franchise Tax</u>	<u>Utility Franchise Tax (1)</u>	<u>Local Option Sales Tax</u>	<u>Total</u>
2013/2014	\$ 12,528,822	\$ 874,512	\$ 56,387	\$ 23,760	\$ 415,041	\$ 212,286	\$ 113,660	\$ 2,677,348	\$ 16,901,816
2014/2015	12,564,572	1,075,970	52,923	35,125	353,869	191,331	96,810	2,796,187	17,166,787
2015/2016	12,434,982	1,961,342	58,665	36,404	361,803	189,044	81,308	2,787,008	17,910,556
2016/2017	13,086,357	1,875,600	47,357	35,948	441,079	176,095	81,399	2,933,948	18,677,783
2017/2018	13,460,719	2,074,119	58,394	37,355	521,993	165,004	102,859	2,988,029	19,408,472
2018/2019	13,848,455	2,051,795	49,050	41,034	494,951	158,716	220,448	3,311,407	20,175,856
2019/2020	14,032,072	2,472,102	53,623	34,828	398,588	143,166	440,654	2,965,519	20,540,552
2020/2021	14,354,535	2,490,235	62,735	38,373	374,449	132,287	456,312	3,693,591	21,602,517
2021/2022	14,916,531	2,358,990	55,053	41,377	593,267	124,022	518,879	3,869,915	22,478,034
2022/2023	15,191,651	2,329,345	54,091	40,946	577,993	111,150	429,907	4,083,733	22,818,816
Change 2013/2014 to 2022/2023	21.3%	166.4%	-4.1%	72.3%	39.3%	-47.6%	278.2%	52.5%	35.0%

1. A Utility Franchise Fee on the provider of natural gas services was implemented in 2010/2011 at the rate of 2%. This rate was reduced to 1% for 2012/2013 through 2017/2018. This rate was increased to 2% for 2018/2019 and to 5% for 2019/2020, 2020/2021, and the first seven months of 2021/2022. City Council reduced the rate to 3% effective February 1, 2022 due to the significant increase in the cost of natural gas. The 3% rate continued in 2022/2023.

City of Muscatine, Iowa
Taxable Value and Estimated Actual Value of Property
Last Ten Fiscal Years
(Unaudited)

Tax Collection Year	Residential Property	Commercial Property	Industrial Property	Multi- Residential (1)	Railroads and Utilities	Less: Military Exemption	Total Taxable Value	Total Direct Tax Rate (per \$1,000 of Valuation)	Estimated Actual Value	Taxable Value as a Percentage of Estimated Actual Value
2013/2014	\$439,988,430	\$233,677,171	\$116,856,275	N/A	\$ 6,629,974	\$ 1,946,036	\$795,205,814	\$ 15.67209	\$ 1,191,824,137	66.7%
2014/2015	450,842,402	232,698,429	106,765,755	N/A	5,786,469	1,871,992	794,221,063	15.67209	1,195,115,199	66.5%
2015/2016	461,629,813	218,659,686	97,565,025	N/A	5,032,917	1,812,242	781,075,199	15.67209	1,193,627,101	65.4%
2016/2017	476,813,707	201,892,371	108,073,772	\$ 33,837,709	4,669,990	1,721,595	823,565,954	15.67209	1,253,806,921	65.7%
2017/2018	491,066,816	209,041,414	111,796,825	32,996,982	4,613,164	1,680,836	847,834,365	15.67209	1,272,831,442	66.6%
2018/2019	489,430,931	221,925,876	124,695,505	33,261,173	4,886,272	1,617,336	872,582,421	15.67209	1,321,975,383	66.0%
2019/2020	504,858,389	223,837,935	125,927,119	30,151,651	5,394,181	1,542,716	888,626,559	15.67209	1,332,788,748	66.7%
2020/2021	504,040,953	230,377,751	129,529,216	28,419,164	5,365,456	1,464,932	896,267,608	15.67209	1,375,439,414	65.2%
2021/2022	534,375,402	240,751,289	134,421,623	27,176,056	4,693,121	1,370,986	940,046,505	15.67209	1,422,713,491	66.1%
2022/2023	526,660,756	245,695,726	137,278,903	27,661,053	4,414,152	1,306,265	940,404,325	15.97054	1,462,458,043	64.3%

1. Multi-residential properties were included with commercial properties until January 1, 2015. These properties include mobile home parks, manufactured home communities, land-leased communities, assisted living facilities, and properties with three or more separate living quarters. These properties were rolled back from 90% to 86.25% for January 1, 2015, to 82.50% for January 1, 2016, to 78.75% for January 1, 2017, to 75.00% for January 1, 2018, to 71.25% for January 1, 2019, to 67.50% for January 1, 2020, and to 63.75% for January 1, 2021. These properties will be rolled back to the rollback for residential properties beginning January 1, 2022.

Source: Muscatine County Auditor's Office

City of Muscatine, Iowa
Direct and Overlapping Property Tax Rates
(Rates per \$1,000 of Valuation)
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	City Direct Rates								Overlapping Rates			Totals by School District	
	General Fund	Employee Benefit	Debt Service	Transit	Tort Liability	Levee	Emergency	Total Direct Rate	County Consolidated	School Districts		Muscatine Community	Louisa-Muscatine Community
										Muscatine Community	Louisa-Muscatine Community		
2013/2014	\$8.10000	\$3.80682	\$2.89226	\$0.47582	\$0.32969	\$0.06750	-	\$ 15.67209	\$ 9.09395	\$ 15.27597	\$ 10.58609	\$ 40.04201	\$ 35.35213
2014/2015	8.10000	3.85118	2.89056	0.36764	0.39521	0.06750	-	15.67209	9.09808	15.42605	11.20916	40.19622	35.97933
2015/2016	8.10000	4.11611	2.79677	0.30282	0.28889	0.06750	-	15.67209	9.36435	15.80950	12.39496	40.84594	37.43140
2016/2017	8.10000	4.25714	2.78470	0.23071	0.28031	0.01923	-	15.67209	9.44359	15.53914	12.84927	40.65482	37.96495
2017/2018	8.10000	4.43100	2.69458	0.11240	0.26661	0.06750	-	15.67209	9.07348	14.91989	12.29400	39.66546	37.03957
2018/2019	8.10000	4.70408	2.53669	0.05710	0.27422	-	-	15.67209	8.67942	14.82884	11.34850	39.18035	35.70001
2019/2020	8.10000	4.59481	2.60018	0.05607	0.32103	-	-	15.67209	9.30678	13.83172	11.15953	38.81059	36.13840
2020/2021	8.10000	4.78659	2.34955	0.11987	0.31608	-	-	15.67209	8.96278	13.51952	10.79597	38.15439	35.43084
2021/2022	8.10000	4.76979	2.32232	-	0.33769	-	0.14229	15.67209	8.79772	13.52853	10.78504	37.99834	35.25485
2022/2023	8.10000	5.05175	2.20086	-	0.34793	-	0.27000	15.97054	8.30299	13.42230	11.14682	37.69583	35.42035

Notes - Per State statutes maximum tax rates apply to the General Fund, Transit, Levee and Emergency levies. The City has been at the maximum rate of \$8.10 for the General Fund, and \$.0675 for the Levee in prior years as shown above. A maximum rate of \$.95 applies to the Transit tax and a maximum rate of \$.27 applies to the Emergency tax. The City's Transit tax rate is less than the maximum allowed. The Emergency tax levy is at the maximum rate for 2022/2023.

Source: Muscatine County Auditor's Office

**City of Muscatine, Iowa
Principal Property Tax Payers
Current Year and Nine Years Ago
(Unaudited)**

Taxpayer	January 1, 2021 Valuation (for 2022/2023 Tax Levy)			January 1, 2012 Valuation (for 2013/2014 Tax Levy)		
	Taxable Valuation (1)	Rank	Percent of Total Taxable Value	Taxable Valuation (1)	Rank	Percent of Total Taxable Value
Grain Processing/Kent Feeds	\$ 49,524,815	1	5.3%	\$ 39,580,090	1	5.0%
HNI Corporation (HON Industries/HON Financial)	43,151,423	2	4.6%	33,968,540	2	4.3%
Wal-View Developments	29,683,431	3	3.2%			
MLC Land Company	13,985,505	4	1.5%			
Menard Inc.	10,458,477	5	1.1%	9,704,700	5	1.2%
GRIDCO, LLC	10,043,194	6	1.1%	7,611,700	7	1.0%
Heinz, U.S.A.	9,851,949	7	1.0%	10,888,030	3	1.4%
Muscatine Downtown Investors	9,516,626	8	1.0%	6,143,380	10	0.8%
Wal-Mart Stores, Inc.	9,361,008	9	1.0%	10,202,870	4	1.3%
Sodarak Properties, LLC (Property formerly owned by Riverbend Leasing, LLC)	8,587,515	10	0.9%	7,583,780	8	1.0%
Bridgestone Bandag LLC / Bandag, Inc.	8,106,498	11	0.9%	8,551,510	6	1.1%
LHV Muscatine LLC/Hy-Vee Inc	6,698,052	12	0.7%	5,875,130	12	0.7%
First National Bank of Muscatine	5,765,211	13	0.6%	5,866,610	13	0.7%
Store Master Funding XIV LLC	5,568,579	14	0.6%			
Muscatine Plaza Properties	5,385,261	15	0.6%			
Davenport Farm & Fleet, Inc. (Blain's Farm & Fleet)	5,114,772	16	0.5%	6,017,500	11	0.8%
Central State Bank (CBI Bank & Trust)	4,881,087	17	0.5%	5,744,450	14	0.7%
SECO Investment Co. (Stanley Engineering Co.)	4,822,002	18	0.5%	5,412,570	17	0.7%
BT Prime Mover	4,771,962	19	0.5%	5,724,810	15	0.7%
Muscatine Medical Associates, LLC	4,340,988	20	0.5%			
Cobblestone Apartments				6,789,960	9	0.9%
W I D, Inc.				5,435,250	16	0.7%
Cottonwood Apartments				4,789,710	18	0.6%
Warehouse Distributing LLC				4,443,370	19	0.6%
Muscatine Mall Associates LLP				4,142,360	20	0.5%
	<u>\$ 249,618,355</u>		<u>26.6%</u>	<u>\$ 194,476,320</u>		<u>24.7%</u>

1. Commercial and industrial taxable valuations were rolled back to 90% of assessed values beginning with the January 1, 2016 valuations used for the 2017/2018 tax levy. In 2013/2014 these properties were taxed at 100% of assessed valuations. Multi-residential properties were included with commercial properties until January 1, 2015. These properties were rolled back from 67.50% to 63.75% for January 1, 2021. In 2013/2014 these properties were taxed at 100% of assessed value.

Source: Muscatine County Auditor's Office

City of Muscatine, Iowa
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Delinquent Tax Collections (2)	Total Tax Collections (2)	Ratio of Total Tax Collections to Total Tax Levy (3)
		Amount (1)	Percent of Levy Collected (3)			
2013/2014	\$ 12,539,510	\$ 12,532,857	99.95%	(4,035) (4)	\$ 12,528,822	99.91%
2014/2015	12,541,759	12,551,289	100.08%	13,283	12,564,572	100.18%
2015/2016	12,404,951	12,432,618	100.22%	2,364	12,434,982	100.24%
2016/2017	13,063,348	13,084,633	100.16%	1,724	13,086,357	100.18%
2017/2018	13,459,207	13,457,920	99.99%	2,799	13,460,719	100.01%
2018/2019	13,837,957	13,837,774	100.00%	10,682	13,848,456	100.08%
2019/2020	14,129,521	14,030,126	99.30% (5)	1,946	14,032,072	99.31%
2020/2021	14,232,772	14,235,244	100.02%	119,291 (6)	14,354,535	100.86%
2021/2022	14,909,777	14,913,412	100.02%	3,119	14,916,531	100.05%
2022/2023	15,185,562	15,182,406	99.98%	9,245	15,191,651	100.04%

1. Current tax collections reflect payments received by the Muscatine County Treasurer's office from July 1 through June 30 of each year. Taxes levied for the current year are classified as delinquent if not paid by June 30 each year.
2. Delinquent tax collections reflect the amounts of delinquent taxes the City received during the year. Information is not available from the County Treasurer's Office as to the year(s) for which the delinquent tax collections apply.
3. Collection percentages are close to 100% each year since the State of Iowa provides for "tax sales" in June of each year for properties with unpaid taxes. Substantially all of the taxes are paid by investors purchasing tax certificates from the "tax sales". Collections in excess of 100% are due to rounding differences when tax rates are applied to property valuations, differences in tax credits reimbursed by the State of Iowa, or changes in taxable valuations by the County Assessor after the City's budget is certified.
4. Delinquent property tax is a negative amount in 2013/2014 due to a successful appeal of a prior year taxable valuation. This resulted in the county refunding a portion of prior year property taxes paid by the commercial business.
5. The percent of levy collected in 2019/2020 was lower since there was not a "tax sale" in June. Due to the COVID-19 pandemic, the State allowed payments of the taxes due by March 31, 2020 to be paid no later than June 27, 2020 with no interest or penalty. This did not allow time for the "tax sale" to be held in June.
6. The delinquent tax collections in 2020/2021 is higher due to collections on the 2019/2020 levy (see footnote 5).

City of Muscatine, Iowa
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income (2)	Per Capita (2)
	General Obligation Bonds	Tax Increment Bonds	Leases and SBITA's (1)	General Obligation Bonds	State Revolving Fund Loan	Leases and SBITA's (1)			
2013/2014	\$ 16,687,974	\$ 925,000	-	-	\$14,295,000	-	\$ 31,907,974	3.4%	\$ 1,340
2014/2015	14,332,162	810,000	-	-	13,698,000	-	28,840,162	2.9%	1,211
2015/2016	15,402,985	690,000	-	-	13,082,000	-	29,174,985	2.8%	1,225
2016/2017	13,047,619	565,000	-	-	12,446,000	-	26,058,619	2.5%	1,094
2017/2018	14,119,524	435,000	-	813,714	11,789,000	-	27,157,238	2.5%	1,140
2018/2019	11,624,424	295,000	-	738,432	11,111,000	-	23,768,856	2.1%	998
2019/2020	15,410,456	150,000	-	664,039	10,411,000	-	26,635,495	2.2%	1,118
2020/2021	12,899,183	-	-	590,313	9,688,000	-	23,177,496	1.8%	974
2021/2022	16,801,255	-	8,040	512,474	8,941,000	16,113	26,278,882	2.0%	1,104
2022/2023	14,458,967	-	269,999	430,592	8,170,000	19,895	23,349,453	N/A	981

Note - Details regarding the City's outstanding debt can be found in the notes to the financial statements.

1. The City implemented GASB Statement Number 87, *Leases*, in fiscal year 2021/2022 and GASB Statement Number 96, *Subscription Based Information Technology Arrangements (SBITA's)*, in fiscal year 2022/2023.
2. See the Schedule of Demographic and Economic Statistics (Table14) for personal income and population data.

City of Muscatine, Iowa
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)

<u>Fiscal Year</u>	<u>Net General Obligation Bonds</u>	<u>Total Primary Government</u>	<u>Estimated Actual Value of Property (1)</u>	<u>Percentage of Actual Valuation</u>	<u>Population (2)</u>	<u>Per Capita</u>
2013/2014	\$ 16,687,974	\$ 16,687,974	\$ 1,191,824,137	1.4%	23,819	\$ 701
2014/2015	14,332,162	14,332,162	1,195,115,199	1.2%	23,819	602
2015/2016	15,402,985	15,402,985	1,193,627,101	1.3%	23,819	647
2016/2017	13,047,619	13,047,619	1,253,806,921	1.0%	23,819	548
2017/2018	14,933,238	14,933,238	1,272,831,442	1.2%	23,819	627
2018/2019	12,362,856	12,362,856	1,321,975,383	0.9%	23,819	519
2019/2020	16,074,495	16,074,495	1,332,788,748	1.2%	23,819	675
2020/2021	13,489,496	13,489,496	1,375,439,414	1.0%	23,797	567
2021/2022	17,202,128	17,202,128	1,422,713,491	1.2%	23,797	723
2022/2023	14,797,367	14,797,367	1,462,458,043	1.0%	23,797	622

Note - Net position restricted for debt service is restricted for future interest payments. Further details regarding the City's outstanding debt can be found in the notes to the financial statements. General obligation bonds are net of the restricted amount for debt service.

Sources:

1. Muscatine County Auditor's Office
2. United States Census Bureau. The 2013/2014 population reflects the population from the 2010 Census plus the population from areas annexed into the City in 2012 and 2013. The population beginning in 2020/2021 is from the 2020 Census.

City of Muscatine, Iowa
Direct and Overlapping Governmental Activities Debt
As of June 30, 2023
(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percent Applicable to City (1)</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Debt repaid with property taxes			
Muscatine County	\$ 9,005,000	44.69%	\$ 4,024,335
Eastern Iowa Community College (EICC)	16,925,000	5.89%	996,883
Other debt			
Muscatine Community School District	25,000,000	65.82%	16,455,000
Eastern Iowa Community College (EICC)	25,475,000	5.89%	<u>1,500,478</u>
Subtotal, overlapping debt			\$ 22,976,696
City direct debt (2)		100.00%	<u>14,458,967</u>
Total direct and overlapping debt			<u><u>\$ 37,435,663</u></u>

1. The percentage of overlapping debt applicable to the City is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the other governmental unit's taxable assessed value that is within the City of Muscatine's boundaries and dividing it by each governmental unit's total taxable value. These estimates were used for both debt to be repaid with property taxes as well as debt for the EICC and Muscatine Community School District to be repaid from sources other than property tax.
2. Excludes general obligation bonds reported in business-type activities.

Sources:

Muscatine County Auditor's Office
Eastern Iowa Community College

Note - Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City of Muscatine. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Muscatine. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

**City of Muscatine, Iowa
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)**

	<u>2013/14</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>
Debt limit (1)	\$ 61,240,458	\$ 61,883,416	\$ 63,163,995	\$ 66,030,776	\$ 67,450,183	\$ 69,973,770	\$ 71,250,964	\$ 73,600,461	\$ 75,808,910	\$ 77,753,991
Total debt applicable to limit	<u>17,530,000</u>	<u>15,075,000</u>	<u>15,785,000</u>	<u>13,370,000</u>	<u>14,825,000</u>	<u>12,215,000</u>	<u>15,750,000</u>	<u>13,125,000</u>	<u>16,784,153</u>	<u>14,754,894</u>
Legal debt margin	<u>\$ 43,710,458</u>	<u>\$ 46,808,416</u>	<u>\$ 47,378,995</u>	<u>\$ 52,660,776</u>	<u>\$ 52,625,183</u>	<u>\$ 57,758,770</u>	<u>\$ 55,500,964</u>	<u>\$ 60,475,461</u>	<u>\$ 59,024,757</u>	<u>\$ 62,999,097</u>
Total debt applicable to the limit as a percentage of debt limit	28.62%	24.36%	24.99%	20.25%	21.98%	17.46%	22.10%	17.83%	22.14%	18.98%

Legal Debt Margin Calculation for Fiscal Year 2022/2023

Total assessed valuation as of January 1, 2021	\$ 1,555,079,820
Debt limit - 5% of assessed valuation	\$ 77,753,991
Amount of debt applicable to debt limit:	
General obligation bonds (face value)	14,465,000
Leases	17,526
Subscription-based information technology arrangements (SBITA)	<u>272,368</u>
Total debt applicable to debt limit	<u>14,754,894</u>
Legal debt margin	<u>\$ 62,999,097</u>

1. Under state law the City's debt may not exceed 5% of the total actual valuation of property.

**City of Muscatine, Iowa
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Popula- tion (1)	Personal Income (2)	Personal Per Capita Income (2)	Median Age (1)	Percent High School Graduates or Higher (1)	School Enrollment (3)	Unemploy- ment Rate (4)
2013/2014	23,819	\$ 949,925,539	\$ 39,881	38.2	85.2%	5,341	5.2%
2014/2015	23,819	1,005,233,257	42,203	38.2	85.2%	5,171	4.5%
2015/2016	23,819	1,029,528,637	43,223	38.2	85.2%	5,170	3.8%
2016/2017	23,819	1,050,012,977	44,083	38.2	85.2%	5,084	3.8%
2017/2018	23,819	1,082,192,446	45,434	38.2	85.2%	4,936	3.2%
2018/2019	23,819	1,110,417,961	46,619	38.2	85.2%	4,894	2.7%
2019/2020	23,819	1,202,811,862	50,498	38.2	85.2%	4,811	2.8%
2020/2021	23,797	1,272,425,590	53,470	38.1	88.0%	4,690	5.8%
2021/2022	23,797	1,292,105,709	54,297	38.1	88.0%	4,575	4.2%
2022/2023	23,797	N/A	N/A	38.1	88.0%	4,424	3.0%

Sources:

1. United States Census Bureau. The 2013/2014 population reflects the population from the 2010 Census plus the population from areas annexed into the City in 2012 and 2013. The population beginning in 2020/2021 is from the 2020 Census.
2. Bureau of Economic Analysis. Per capita income for the City of Muscatine is not available. The amounts shown are for Muscatine County and reflect average per capita income for the calendar years which end midway through the fiscal years shown. Personal income for the City has been estimated using the per capita income for Muscatine County multiplied by the City's population. Personal income information is not yet available for 2023.
3. Muscatine Community School District
4. Iowa Workforce Development. Unemployment rates for the City of Muscatine are not available. The rates shown are rates for Muscatine County and reflect average annual unemployment for the calendar years which end midway through the fiscal years shown.

**City of Muscatine, Iowa
Principal Employers
Current Year and Nine Years Ago
(Unaudited)**

<u>Employer</u>	<u>2023</u>			<u>2014</u>		
	<u>Approximate Number of Employees (1)</u>	<u>Rank</u>	<u>Percentage of Estimated Total County Employment (2)</u>	<u>Approximate Number of Employees (1)</u>	<u>Rank</u>	<u>Percentage of Estimated Total County Employment (2)</u>
HNI Corporation//The HON Company, Allsteel	3,100	1	14.1%	3,600	1	15.9%
Grain Processing/Kent Feeds	949	2	4.3%	900	2	4.0%
Muscatine Community School District	839	3	3.8%	856	3	3.8%
Raymond-Muscatine, Inc. (Formerly BT Prime Mover)	550	4	2.5%	287	11	1.3%
Hy-Vee Food Store	468	5	2.1%	431	5	1.9%
Bayer U.S. - Crop Science (Formerly Monsanto)	460	6	2.1%	400	6	1.8%
Musco Sports Lighting	411	7	1.9%	320	9	1.4%
Kraft-Heinz, U.S.A (Formerly Heinz, U.S.A.)	382	8	1.7%	372	7	1.6%
UnityPoint Health - Trinity Muscatine (Formerly Trinity Muscatine)	365	9	1.7%	488	4	2.1%
Wal-Mart Superstore	320	10	1.5%	325	8	1.4%
Muscatine Power & Water	260	11	1.2%	290	10	1.3%
City of Muscatine	235	12	1.1%	224	13	1.0%
Muscatine County	230	13	1.0%	200	14	0.9%
SECO Investment Co. (Stanley Engineering Co.)	189	14	0.9%	281	12	1.2%
Bridgestone Bandag LLC (Formerly Bandag, Inc.)	140	15	0.6%	200	15	0.9%
	<u>8,898</u>		<u>40.5%</u>	<u>9,174</u>		<u>40.5%</u>

Sources:

1. Muscatine Chamber of Commerce & Industry provided the 2023 employment figures. The 2014 figures were from City of Muscatine historical records and may be on a basis which differs from the data provided by the Muscatine Chamber of Commerce & Industry.
2. Iowa Workforce Development. Employment data for the City of Muscatine is not available. Employers listed are the largest in the immediate area of the City of Muscatine. Percentages shown are based on total employment in Muscatine County. The average monthly employment in Muscatine County was 21,937 in 2023 and 22,699 in 2014.

City of Muscatine, Iowa
Full-Time Equivalent Employees by Function
(Excludes Seasonal Employees)
Last Ten Fiscal Years
(Unaudited)

Function	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
General government	16.05	16.05	17.05	17.05	18.93	19.43	19.43	19.56	19.68	19.68
Public Safety:										
Police										
Officers	42.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00
Civilians	3.88	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73
Fire										
Firefighters and officers	37.00	37.00	37.00	41.00	41.00	41.00	42.50	44.25	47.00	47.00
Civilians	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Culture and recreation										
Library	14.95	14.71	14.33	13.76	14.19	13.62	13.22	12.79	13.66	12.90
Art center	4.25	4.52	4.70	4.70	4.70	4.70	4.97	4.97	4.97	4.97
Parks and recreation	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.88	12.00	12.00
Community and economic development	6.92	6.93	7.44	7.42	7.42	7.42	7.58	7.81	8.13	8.37
Public works	16.66	16.66	16.66	16.66	16.66	17.79	17.85	18.41	19.41	19.41
Business-type:										
Parking	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.65	2.40	2.40
Golf course	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Boat harbor	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Transit	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03
Refuse collection	9.56	9.56	9.56	8.98	8.98	9.84	10.02	10.02	10.07	9.48
Landfill	0.25	0.25	0.25	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Transfer station	3.42	3.42	3.42	3.15	3.15	3.11	3.08	3.08	3.08	3.66
Water pollution control	28.61	27.61	26.61	26.61	26.34	26.09	26.84	27.09	27.09	27.09
Ambulance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Housing	11.50	12.25	11.77	10.71	10.28	10.28	9.10	9.24	9.21	10.26
Equipment services	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Totals	<u>221.73</u>	<u>220.37</u>	<u>220.20</u>	<u>222.05</u>	<u>223.66</u>	<u>225.29</u>	<u>226.60</u>	<u>229.11</u>	<u>234.06</u>	<u>234.58</u>

Source: City of Muscatine records

City of Muscatine, Iowa
Operating Indicators by Function/Department
Last Ten Calendar or Fiscal Years
(Unaudited)

Calendar Year Indicators

Function/Department	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety:										
Police										
Calls for service	21,954	22,535	22,626	21,798	20,830	20,806	19,472	18,019	19,408	20,996
Traffic enforcement	3,484	3,645	3,094	3,715	3,246	4,039	3,121	1,746	1,966	1,782
Arrests	1,506	1,611	1,400	1,324	1,451	1,390	1,242	1,069	1,397	1,385
Parking tickets issued	1,595	2,060	2,030	1,886	1,945	2,343	1,598	1,285	2,118	1,438
Fire (includes ambulance)										
Calls for service	4,022	4,433	4,526	4,706	5,100	5,027	5,238	5,034	5,709	5,909
Culture and recreation:										
Parks and recreation										
Aquatic Center attendance (1)	36,664	31,827	37,355	41,382	38,592	36,907	30,204	0	28,431	35,123
Adult program participants (2)	1,510	1,688	1,550	1,558	1,803	1,686	1,632	1,095	1,665	1,980
Children's program participants (2)	2,827	2,779	1,712	2,294	2,660	1,962	2,256	1,550	2,730	2,556
Cemetery burials	89	96	98	90	83	100	90	105	117	98
Community and economic development:										
Building-related permits (3)	929	980	993	1,034	1,415	1,386	1,119	1,109	1,157	980
Business-type:										
Golf course										
Rounds played	28,557	28,024	28,796	28,216	27,794	24,396	23,756	28,206	26,698	24,770

Fiscal Year Indicators

Function/Department	2013/14	2014/15	2015/16	2016/17	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Culture and recreation:										
Library										
Registered borrowers	20,204	20,620	19,861	20,581	21,288	21,860	21,387	19,887	20,100	19,000
Circulation	399,874	359,032	484,583	465,965	443,065	500,142	472,148	400,858	384,070	365,870
Art center										
Attendance (4)	13,868	13,194	14,186	9,346	13,653	15,654	12,451	8,050	21,039	18,724
Public works:										
Miles of streets maintained	140	144	144	144	144	144	144	144	144	144
Business-type activities:										
Transit										
Total passengers (5)	179,919	180,390	168,712	167,689	156,209	149,140	115,727	84,282	96,986	109,031
Parking										
Tickets issued (6)	12,270	12,162	12,210	10,759	10,867	9,278	8,807	11,323	10,032	11,164
Refuse collection										
Tons of refuse collected	8,215	8,280	8,400	8,235	8,164	8,436	8,559	8,940	8,653	8,394
Tons recycled (curbside)	1,309	1,251	1,225	1,419	1,329	1,331	1,255	1,261	1,202	1,158
Transfer station										
Tons of waste processed (7)	35,366	38,939	40,652	41,419	49,448	44,447	39,637	39,029	42,169	39,791
Water pollution control										
Cubic feet of wastewater treated (in millions) (8)	218.50	279.00	261.40	234.90	171.40	318.70	185.12	198.47	144.41	160.88

1. The Weed Park Aquatic Center attendance varies with summer temperatures and rain days. The Aquatic Center did not open in 2020 due to the COVID-19 pandemic.

2. The decline in participation in adult and children's programs in 2020 was due to the COVID-19 pandemic.

3. The building-related permit increase in 2017 was in part due to roof and related building repairs due to the 2017 hail storm.

4. Art Center attendance was down in 2016 due to construction of HVAC and building envelope improvements. The decrease in 2019/2020 was due to the temporary closure of the Art Center beginning in mid-March, 2020 due to the COVID-19 pandemic. The attendance decline from the pandemic continued in 2020/2021.

5. The transit passenger decrease in 2019/2020 was due to temporarily suspending fixed route services due to the COVID-19 pandemic. The regular transit routes did not operate from mid-March through June 2020. Ridership in 2020/2021 continued at lower levels due to the pandemic.

6. The decrease in the number of parking tickets issued in 2019/2020 was due to the COVID-19 pandemic which required most downtown businesses to be closed from mid-March through May, 2020.

7. The transfer station was closed to the public in April and May, 2020 due to COVID-19 pandemic. Only waste from customers with charge accounts was accepted which contributed to the decreased tonnage beginning in 2019/2020.

8. Wastewater treated in 2017/2018 was lower due to a sewer line repair which resulted in a bypass of wastewater to the plant. Wastewater treated in 2018/2019 was higher due to two record months of flow for February and June of 2019 due to river flooding. The reduction in wastewater in 2021 is due to reduced pumping from the Papoose Creek pump station.

Source: City of Muscatine records

City of Muscatine, Iowa
Capital Asset Statistics by Function/Department
Last Ten Fiscal Years
(Unaudited)

Function/Department	2013/14	2014/15	2015/16	2016/17	2017/18	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Public Safety:										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol vehicles	13	13	13	13	13	13	13	13	13	13
Fire										
Fire stations	2	2	2	2	2	2	2	2	2	2
Aerial tower	1	1	1	1	1	1	1	1	1	1
Fire pumps	4	4	4	4	4	4	4	4	4	4
Water Tender	1	1	1	1	1	1	1	1	1	1
Hazmat vehicle	1	1	1	1	1	1	1	1	1	1
Ambulances	5	5	5	5	5	5	6	6	6	6
Culture and recreation:										
Library	1	1	1	1	1	1	1	1	1	1
Art center and museum	1	1	1	1	1	1	1	1	1	1
Parks and recreation:										
Parks	14	15	15	15	15	15	15	15	15	15
Park acreage (1)	254	254	254	254	254	272	272	272	272	272
Swimming pools	1	1	1	1	1	1	1	1	1	1
Softball and baseball diamonds	20	20	20	20	20	20	20	20	20	20
Soccer fields	8	8	8	8	8	8	12	12	12	12
Tennis courts	8	8	8	8	8	8	8	8	8	8
Spash pad water features	1	1	1	1	1	1	1	1	1	2
Cemeteries	1	1	1	1	1	1	1	1	1	1
Cemetery acreage	80	80	80	80	80	80	80	80	80	80
Public works:										
Miles of streets	140	144	144	144	144	144	144	144	144	144
Business-type activities										
Transit:										
Buses	11	11	11	11	11	11	11	11	11	11
Van	0	0	0	0	0	1	1	1	1	1
Golf course	1	1	1	1	1	1	1	1	1	1
Airport:										
Airport	1	1	1	1	1	1	1	1	1	1
Primary runway length (in feet)	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Solid waste:										
Transfer station/recycling center	1	1	1	1	1	1	1	1	1	1
Refuse collection vehicles	5	5	5	5	5	5	5	5	5	5
Water pollution control:										
Plants	1	1	1	1	1	1	1	1	1	1
Daily capacity (in gallons)	16.9 million	16.9 million	16.9 million	16.9 million	16.9 million	16.9 million	16.9 million	16.9 million	16.9 million	16.9 million

(1) In 2018/2019 the Parks and Recreation department aquired land for the Soccer Complex Expansion project. In 2019/2020, this project was completed, adding four new soccer fields.

Source: City of Muscatine records



**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance With Government Auditing Standards**

To the Honorable Mayor and
Members of City Council
City of Muscatine, Iowa
Muscatine, Iowa

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the City of Muscatine, Iowa, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated November 20, 2023.

Our report includes a reference to other auditors who audited the financial statements of Muscatine Power & Water, a discretely presented component unit, as described in our report on City of Muscatine, Iowa's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Our report includes an emphasis of matter paragraph for the implementation of Governmental Accounting Standards Board Statement No. 96.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Muscatine, Iowa's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Muscatine, Iowa's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Muscatine, Iowa's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Muscatine, Iowa's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2023 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Muscatine, Iowa's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Muscatine, Iowa's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bohnsack & Frommelt LLP

Moline, Illinois
November 20, 2023



**Independent Auditor's Report on Compliance For
Each Major Federal Program and On Internal Control
Over Compliance Required By the Uniform Guidance**

To the Honorable Mayor and
Members of City Council
City of Muscatine, Iowa
Muscatine, Iowa

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Muscatine, Iowa's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Muscatine, Iowa's major federal programs for the year ended June 30, 2023. City of Muscatine, Iowa's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The City's basic financial statements include the Muscatine Power & Water discretely presented component unit which is not included in the schedule of expenditures of federal awards during the year ended June 30, 2023. Our audit, described below, did not include this organization as it did not receive federal awards and they engaged other auditors to perform their audit.

In our opinion, the City of Muscatine, Iowa complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Muscatine, Iowa and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Muscatine, Iowa's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City of Muscatine, Iowa's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Muscatine, Iowa's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error; as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Muscatine, Iowa's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit,
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Muscatine, Iowa's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City of Muscatine, Iowa's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Muscatine, Iowa's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bohnsack & Frommelt LLP

Moline, Illinois
November 20, 2023

City of Muscatine, Iowa

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program Title or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Indirect:				
Pass-through Iowa Department of Natural Resources:				
Cooperative Forestry Assistance	10.664	n/a	\$ -	\$ 5,000
U.S. Department of Housing and Urban Development				
Direct:				
Housing Voucher Program Cluster:				
Section 8 Housing Choice Vouchers	14.871	IA049VO	\$ -	\$ 1,788,348
Section 8 Housing Choice Vouchers	14.871	IA049AF	-	260,536
Subtotal Housing Voucher Program Cluster			-	2,048,884
Family Self Sufficiency Program	14.896	FSS23IA5404	-	33,973
Family Self Sufficiency Program	14.896	FSS22IA4742	-	45,503
			-	79,476
Public and Indian Housing Operating Subsidy	14.850	IA04900000119D-123D	-	360,049
Public Housing Capital Funds Program	14.872	IA01P049501-20	-	130,534
Public Housing Capital Funds Program	14.872	IA01P049501-21	-	293,762
			-	424,296
Housing Counseling Grant	14.169	HC 210821038	-	5,200
Housing Counseling Grant	14.169	HC 200821007	-	15,470
			-	20,670
Indirect:				
Pass-through Iowa Economic Department Authority:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	23-CNRRG-001	-	2,603
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	23-DTR-001	-	35,446
			-	38,049
Total U.S. Department of Housing and Urban Development			-	2,971,424
U.S. Department of Interior				
Indirect:				
Pass-through Iowa Department of Cultural Affairs:				
Historic Preservation Fund Grants-In-Aid	15.904	202207-10936	-	76,567
U.S. Department of Justice				
Direct:				
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02142-SLEM	-	59,898
Indirect:				
Pass-through Iowa Governor's Office of Drug Control Policy and Muscatine County:				
Public Safety Partnership and Community Policing Grants	16.710	20-CAMP-09	-	4,064
			-	63,962
Edward Byrne Memorial Justice Assistance	16.738	20-JAG-446845	-	16,150
Pass-through Iowa Department of Justice				
Violence Against Women Formula Grants	16.588	LE-2022-Muscatine, City of 00100	-	781
Total U.S. Department of Justice			-	80,893

(Continued)

City of Muscatine, Iowa

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/ Program Title or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Transportation				
Direct:				
Federal Aviation Administration:				
Airport Improvement Program	20.106	3-19-0063-022-2020	\$ -	\$ 317
Airport Improvement Program	20.106	3-19-0063-025-2021	-	1,625
			-	1,942
Indirect:				
Pass-through Iowa Department of Transportation				
Transit Grants:				
COVID-19 CRRSAA Formula Grants for Rural Areas	20.509	2021-015-00-SFY21	-	5,353
COVID-19 ARP Formula Grants for Rural Areas	20.509	IA-2022-009-00-FY22	-	218,636
COVID-19 CARES Formula Grants for Rural Areas	20.509	2020-010-01-FY20	-	356,922
Formula Grants for Rural Areas	20.509	2019-024-01-SFY21	-	187,753
Formula Grants for Rural Areas	20.509	2023-001-00-SFY22	-	187,469
			-	956,133
Pass-through Iowa Department of Public Safety				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	PAP 23-402-M0PT, Task 61-00-00	-	18,060
State and Community Highway Safety	20.600	PAP 22-402-M0PT, Task 48-00-00	-	4,190
National Priority Safety Programs	20.616	PAP 23-405d-M6OT, Task 00-61-00	-	6,539
National Priority Safety Programs	20.616	PAP 22-405d-M6OT, Task 00-48-00	-	1,503
Subtotal Highway Safety Cluster			-	30,292
Total U.S. Department of Transportation			-	988,367
U.S. Department of Treasury				
Direct:				
COVID-19 Coronavirus Relief Fund	21.019	IA0653	-	813,532
Office of National Drug Control Policy				
Indirect:				
Pass-through Iowa Department of Public Safety				
High Intensity Drug Trafficking Area Grant	07.G23MW0002A	G23MW0002A	-	54,139
High Intensity Drug Trafficking Area Grant	07.G22MW0002A	G22MW0002A	-	16,841
High Intensity Drug Trafficking Area Grant	07.G21MW0002A	G21MW0002A	-	9,999
Total Office of National Drug Control Policy			-	80,979
Total Expenditures of Federal Awards			\$ -	\$ 5,016,762

See Notes to Schedule of Expenditures of Federal Awards.

City of Muscatine, Iowa

**Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (schedule) includes the federal award activity of the City under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the entity.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures of federal awards are recognized in the accounting period when the liability is incurred and has met the eligibility criteria of the federal award.

Revenue from federal awards is recognized when the City has done everything necessary to establish its right to the revenue. In the governmental funds, revenue from federal awards is recognized when the revenue is both measurable and available. In proprietary funds, revenue from federal awards is recognized when it is earned.

Pass-through entity identifying numbers are presented where available.

Note 3. Indirect Cost Rate

The City has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



City Hall, 215 Sycamore St.
Muscatine, IA 52761-3840
(563) 264-1550 Voice/TT
Fax (563) 264-0750

Finance and Records

City of Muscatine, Iowa

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023**

Findings	Status	Corrective Action Plan or Other Explanation
Other Findings Related to Statutory Reporting		
IV-F-22 Council minutes were not published within 15 days of the meeting.	Corrected.	

City of Muscatine, Iowa

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

I. Summary of the Independent Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency identified?
- Noncompliance material to financial statements noted?

☐ Yes ☒ No
☐ Yes ☒ None Reported
☐ Yes ☒ No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?
- Significant deficiency identified?

☐ Yes ☒ No
☐ Yes ☒ None Reported

Type of auditor's report issued on compliance for major programs:

Unmodified

- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☐ Yes ☒ No

Identification of major programs:

Federal

Assistance

Listing Number	Name of Federal Program or Cluster
21.019	COVID-19 Coronavirus Relief Fund
Formula Grants for Rural Areas:	
20.509	Formula Grants for Rural Areas
20.509	COVID-19 CRRSAA Formula Grants for Rural Areas
20.509	COVID-19 ARP Formula Grants for Rural Areas
20.509	COVID-19 CARES Formula Grants for Rural Areas

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

(Continued)

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2023

II. Findings Relating to the Basic Financial Statements as Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

A. Internal Control

No matters reported.

B. Instances of Noncompliance

No matters reported.

III. Findings and Questioned Costs for Federal Awards

A. Internal Control for Federal Awards

No matters reported.

B. Instances of Noncompliance

No matters reported.

IV. Other Findings Related to Required Statutory Reporting

IV-A-23

Certified Budget – Expenditures for the year ended June 30, 2023 did not exceed the amounts budgeted.

IV-B-23

Questionable Expenditures – No expenditures were noted that we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.

IV-C-23

Travel Expenses – No expenditures of City money for travel expenses of spouses of City officials or employees were noted. No travel advances to City officials or employees were noted.

IV-D-23

Business Transactions – No business transactions between the City and City officials or employees were noted.

IV-E-23

Bond Coverage – Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to insure that the coverage is adequate for current operations.

IV-F-23

Council Minutes – No transactions requiring Council approval which had not been approved by the Council were noted.

IV-G-23

Deposits and Investments – No instances of noncompliance with the deposit and investment provisions of Chapter 12B and Chapter 12C of the Code of Iowa and the City's investment policy were noted.

IV-H-23

Revenue Notes – There were no instances of noncompliance with revenue note provisions.

(Continued)

City of Muscatine, Iowa

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2023

IV-I-23

Annual Urban Renewal Report – The annual urban renewal report was properly approved and certified to the Iowa Department of Management on or before December 1.

IV-J-23

Payment of General Obligation Bonds – The City appears to be in compliance with Chapter 384.4 of the Code of Iowa.



City Hall, 215 Sycamore St.
Muscatine, IA 52761-3840
(563) 264-1550 Voice/TT
Fax (563) 264-0750

Finance and Records

City of Muscatine, Iowa

**Corrective Action Plan
Year Ended June 30, 2023**

		Person Responsible and Anticipated
Findings	Corrective Action Plan	Date of Completion

None.



Bohnsack & Frommelt LLP
Certified Public Accountants

To the Honorable Mayor
and Members of City Council
City of Muscatine, Iowa
Muscatine, Iowa

In connection with our audit of the financial statements of the City of Muscatine, Iowa as of and for the year ended June 30, 2023, we identified deficiencies in internal control over financial reporting (control deficiencies).

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A deficiency in design exists when a control necessary to meet the control objective is missing, or when an existing control is not properly designed so that even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or qualifications to perform the control effectively.

A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Following is a description of identified control deficiencies that we determined did not constitute significant deficiencies or material weaknesses:

Tax Increment Financing

The City does not reconcile the outstanding tax increment financing (TIF) obligations from the general ledger records to the Urban Renewal Area TIF indebtedness/Increment Tax Reconciliation Report (AURR) from the County Auditor.

We noted the following issues with the County reconciliation reports:

- \$8,000 of certification for the Fridley Theater Out lots rebate are not shown on the County reconciliation report.
- The fiscal year 2022 revenue for Downtown Urban renewal area is entered twice and revenue for Northeast rebate was entered on both the rebate and non-rebate forms.
- Muscatine Mall Urban renewal area has an outstanding obligation of \$32,139 reported on the County Reconciliations; however, the Annual Urban Renewal Report has the fund closed.

We recommend reconciling the outstanding balances per the County reports to the City reports.

Travel Transaction Testing

We selected twenty-five transactions to test travel expenditures. One of the transactions was a mileage reimbursement. There was a calculation error on the mileage reimbursement form causing an overpayment to the employee. We recommend the City ensure that the approved rate is used for mileage reimbursements.

This communication is intended solely for the information and use of management, the City Council, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Bohnsack & Frommelt LLP

Moline, Illinois
November 20, 2023



City of Muscatine

ITEM NUMBER 2023-0605

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

Jodi Royal-Goodwin, Community Development Director

SUBJECT

Request to Approve HOME Investment Partnership Program Grant Agreement with the Iowa Finance Authority

EXECUTIVE SUMMARY

The Muscatine Municipal Housing Agency (MMHA) has been awarded a \$315,000 HOME Investment Partnership Program (HOME) grant from the Iowa Finance Authority (IFA) to provide down payment assistance to first-time homebuyers in Muscatine County. City Council, acting as the MMHA Board of Commissioners, must approve the grant agreement and authorize the Mayor to sign.

STAFF RECOMMENDATION

Staff recommends Council, acting as the MMHA Board of Directors, approve the grant agreement and authorize the Mayor to sign.

BACKGROUND/DISCUSSION

The Muscatine Municipal Housing Authority requested HOME funding to supplement the down payment assistance program the Housing Counselor currently administers and expand the availability of assistance to first-time homebuyers in Muscatine County. The HOME grant provides \$300,000 for down payment assistance and \$15,000 for program administration.

The first-time homebuyer program typically receives approximately \$20,000 annually from the Low-Income Housing Trust Fund to provide down payments. Through the Trust Fund Program applicants are eligible for up to \$2,500. However, families at 80% (\$67,350 for family of 4) or less of the Area Median Income continue to struggle to purchase a quality home.

Through the HOME funded program, qualified families are eligible for up to \$20,000, based on need, to purchase a qualified home. The program will combine Trust Funds and HOME proceeds, up to \$1,250 and \$18,750, respectively, for each client in order to meet the match requirements. In anticipation of a grant award staff requested and was awarded additional Trust Funds to provide the match, and was awarded \$37,600.

The attached grant agreement outlines the funding available, eligible uses and administrative requirements, and must be approved by the MMHA governing body. City Council acts as the MMHA Board of Directors. The grant is being amended for electronic delivery to and signing by the Mayor.

CITY FINANCIAL IMPACT

There will be no impact to the general fund. All assistance and administrative expenses are paid with grant resource or program income.

ATTACHMENTS

1. 2023 HOME Grant Agreement

**IOWA FINANCE AUTHORITY
HOME INVESTMENT PARTNERSHIPS (HOME) PROGRAM
SUBRECIPIENT CONTRACT
HOMEBUYER ASSISTANCE**

SUBRECIPIENT: Muscatine Municipal Housing Agency, City of Muscatine
CONTRACT #: 23-1-HM-188
ACTIVITY TYPE: Homebuyer Acquisition
AWARD AMOUNT: \$315,000

This Contract for HOME Funds is between the IOWA FINANCE AUTHORITY (the “Authority”) and **Muscatine Municipal Housing Agency, City of Muscatine** ((together with its successors and assigns, the “Subrecipient”). The parties agree as follows:

ARTICLE I
IDENTITY OF THE PARTIES

Section 1.1. The Authority is authorized to enter into this Contract as the designated participating jurisdiction for the State of Iowa. The Authority’s address is 1963 Bell Avenue, Suite 200, Des Moines, Iowa 50315.

Section 1.2. **Muscatine Municipal Housing Agency, City of Muscatine** (“Subrecipient”) is a **public agency** organized under the laws of the State of **Iowa** and authorized to do business in the state of Iowa. The Subrecipient’s address is **215 Sycamore Street, Muscatine, Iowa 52761**.

ARTICLE II
PURPOSE

WHEREAS, the Authority has entered into a grant agreement with the U.S. Department of Housing and Urban Development (“**HUD**”) to receive, administer, and disburse HOME Funds;

WHEREAS, The Authority is designated to receive, administer, and disburse HOME Funds to the Subrecipient for the purpose of promoting affordable housing in Iowa, and achieving an adequate supply of affordable decent, safe, and sanitary housing for Low-Income Iowans.

WHEREAS, the Authority desires to grant HOME Funds to the Subrecipient for the purpose of promoting affordable housing in Iowa, and achieving an adequate supply of affordable, decent, safe, and sanitary housing for Low-Income households;

WHEREAS, the Subrecipient intends to construct, rehabilitate, sell, or otherwise deal with a residential single family home to be located within incorporated areas of Iowa;

WHEREAS, the Authority has approved a grant of HOME Funds to the Subrecipient in the aggregate amount of up to and including the Award Amount shown in the above caption in order to assist low-income first-time homebuyers with the purchase of a single-family residence

(the “**HOME Loan**”), and the Subrecipient has agreed to accept the HOME grant subject to the terms and conditions set forth herein;

NOW, THEREFORE, in consideration of the mutual covenants and conditions set forth herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

ARTICLE III **DEFINITIONS**

The capitalized terms used in this Contract shall have the meanings ascribed to them in the Recitals hereto and in this Article III:

- 3.1 “**Act**” means Title II of the Cranston-Gonzalez National Affordable Housing Act of 1990, as amended, 42 U.S.C. 12701 et. seq.
- 3.2 “**Activity**” means one or more specific housing activities or projects assisted through the HOME Investment Partnerships Program as specified in Exhibit A and the Subrecipient’s HOME Application.
- 3.3 “**Administrative Plan**” means the document submitted that the Subrecipient establishes describing the operation of the funded Project in compliance with all state and federal requirements.
- 3.4 “**Affiliate**” means with respect to any Person, (i) any other Person directly or indirectly Controlling, Controlled by, or under common Control with such Person, (ii) any other Person directly or indirectly Controlling 50 percent or more of the voting securities of such Person, or (iii) any officer, director, general partner, member or manager of such Person and any other entity(ies) for which any such officer, director, general partner, member or manager acts in any such capacity.
- 3.5 “**Affordability Period**” means the period of time commencing with the completion report being entered in the IDIS system and ends upon satisfaction of the number of years of affordability referenced in **Exhibit A**.
- 3.6 “**Area Median Income**” or “**AMI**” means the HOME income limits calculated using the same methodology that HUD uses for calculating the income limits for the Section 8 Program, in accordance with Section 3(b)(2) of the U.S. Housing Act of 1937, as amended. These limits are based on HUD estimates of median family income, with adjustments based on family size. HUD’s methodology for calculating nationwide median family income figures is described in **Notice PDR-2001-01**. HUD establishes and periodically publishes this income limit by family size for each jurisdiction.
- 3.7 “**Authority**” means the Iowa Finance Authority, the designated participating jurisdiction for the State of Iowa, and its successors.

- 3.8 “**Award Amount**” means the amount of HOME Funds awarded for this Project. (The amount attributed in the front-page caption of this Contract.)
- 3.9 **Reserved**
- 3.10 “**Business Day(s)**” means Monday through Friday, except for federal or state holidays.
- 3.11 **Reserved**
- 3.12 **Reserved**
- 3.13 “**Compliance Period**” means the time beginning at the award of HOME Funds from the Authority to the Subrecipient and terminating at the end of the Affordability Period(s).
- 3.14 **Reserved**
- 3.15 **Reserved**
- 3.16 **Reserved**
- 3.17 **Reserved**
- 3.18 **Reserved**
- 3.19 “**Contract**” means this binding written Contract including and incorporating all attached exhibits, all of the notes, leases, assignments, mortgages, covenants, and similar documents referred to in this Contract, and any related documents for the purpose of utilizing HOME Funds to produce affordable housing, including the HOME Application, Homebuyer Guide, and One-to-One meeting guidance document.
- 3.20 “**Contract Effective Date**” means the date this Contract commences which is the date this Contract is executed by the Authority.
- 3.21 “**Contract Expiration Date**” means the date this Contract ceases to be in force and effect. This occurs when, the Authority determines in its sole discretion (i) the Project identified in **Exhibit A** has been completed, (ii) all reporting and compliance requirements contained in the Final Rule and this Contract have been consummated, and (iii) the HOME Loan has been fully satisfied.
- 3.22 **Reserved**
- 3.23 **Reserved**
- 3.24 “**Day(s)**” means all days in a month, including weekends and holidays.
- 3.25 **Reserved**
- 3.26 **Reserved**

3.27 **Reserved**

3.28 **“Draw Request”** means the form and documentation submitted to the Authority for reimbursement of eligible expenses with HOME Funds.

3.29 **“Eligible Costs”** means those costs summarized in **Exhibit A** and which are consistent with federal regulations and guidelines applicable to HOME, specifically those defined at 24 CFR 92.206.

3.30 **“Eligible Uses”** means costs that are permissible under the Program Requirements.

3.31 **Reserved**

3.32 **Reserved**

3.33 **Reserved**

3.34 **Reserved**

3.35 **Reserved**

3.36 **Reserved**

3.37 **Reserved**

3.38 **“Final Rule”** means the HOME Investment Partnerships Program Final Rule published at 24 CFR Part 92 on July 23, 2013, and became effective August 23, 2013, and as amended.

3.39 **“First-Time Homebuyer”** means an individual and spouse who have not owned a home during the three-year period prior to purchase of a home with HOME assistance. The term also includes an individual who is a displaced homemaker or single parent.

3.40 **Reserved**

3.41 **Reserved**

3.42 **“HOME”** means the HOME Investment Partnerships Program created under the Act.

3.43 **Reserved**

3.44 **Reserved**

3.45 **“HOME Application”** means the application and any related documents submitted to the Authority and considered and approved by the Authority for the award of HOME Funds.

3.46 **“HOME Funds”**, **“HOME Funded”** and **“HOME Funding”** means HOME subsidies from HUD that may be awarded to a Subrecipient through the Authority.

- 3.47 **“Homebuyer”** means any individual or family who is a first-time homebuyer assisted in the ownership of a home with HOME Funds.
- 3.48 **“Homebuyer Assistance Agreement”** means a written agreement executed by the Homebuyer and the Subrecipient that outlines the requirements and compliance expectations resulting from the use of HOME downpayment, closing cost, and/or rehabilitation assistance.
- 3.49 **Reserved**
- 3.50 **Reserved**
- 3.51 **Reserved**
- 3.52 **Reserved**
- 3.53 **Reserved**
- 3.54 **“HUD”** means the U.S. Department of Housing and Urban Development.
- 3.55 **“IDIS”** means the HUD Integrated Disbursement and Information System.
- 3.56 **“Iowa’s Minimum Housing Rehabilitation Standards”** means the most recent version of the Authority document setting forth the minimum standards for existing single household dwelling units acquired and rehabilitated with HOME funds.
- 3.57 **Reserved**
- 3.58 **Reserved**
- 3.59 **Reserved**
- 3.60 **Reserved**
- 3.61 **Reserved**
- 3.62 **Reserved**
- 3.63 **“Low-Income”** means families whose annual incomes do not exceed 80 percent of the AMI, as determined by HUD. An individual does not qualify as a low-income family if the individual is a student who is not eligible to receive Section 8 assistance under 24 CFR 5.612.
- 3.64 **Reserved**
- 3.65 **Reserved**
- 3.66 **Reserved**

- 3.67 “**Mortgage**” means any mortgage, mortgage deed, deed of trust, deed to secure debt or any similar security instrument, as amended, restated, modified, or supplemented from time to time on the Project given by the Subrecipient to any Lender to secure any indebtedness, together with any other documents pertaining to said indebtedness, which were required by the Lender as a condition to making a Mortgage Loan.
- 3.68 “**Mortgage Loan**” means any loan listed in **Exhibit A**.
- 3.69 “**NEPA Review Process**” means the environmental review process mandated by the National Environmental Policy Act of 1969 (42 U.S.C. Sec. 4321 et seq.) and all laws referenced by, and requirements set forth in, 24 CFR Part 58.6.
- 3.70 **Reserved**
- 3.71 **Reserved**
- 3.72 **Reserved**
- 3.73 **Reserved**
- 3.74 **Reserved**
- 3.75 **Reserved**
- 3.76 **Reserved**
- 3.77 **Reserved**
- 3.78 **Reserved**
- 3.79 **Reserved**
- 3.80 **Reserved**
- 3.81 **Reserved**
- 3.82 **Reserved**
- 3.83 **Reserved**
- 3.84 “**PROGRAM INCOME**” means gross income received by the participating jurisdiction, state recipient, or the Subrecipient directly generated from the use of HOME Funds or matching contributions.
- 3.85 **Reserved**
- 3.86 “**Project**” means the detailed description of the work, services, and other accomplishments to be performed by the Subrecipient as described in **Exhibit A**, the Subrecipient's HOME

Application, the Improvements, the Land, and all other real and personal property that is used in connection with the development and operation of the Land and its Improvements.

- 3.87 **“Project Team”** means the individuals designated in the HOME Application as being responsible for working on the proposed project.
- 3.88 **“Recapture with Net Proceeds”** means the provisions used to ensure that the Subrecipient recoups all or a portion of the HOME assistance to the Homebuyer, if the housing does not continue to be the principal residence of the Homebuyer for the duration of the Affordability Period.
- 3.89 **“Recaptured Funds”** means HOME Funds which are recovered by the Subrecipient when the housing unit assisted by HOME does not continue to be the principal residence of the assisted Homebuyer for the full Affordability Period.
- 3.90 **“State”** means the state of Iowa.
- 3.91 **“Subrecipient”** means a public agency or nonprofit organization selected by the Authority to administer all or a portion of an Activity to produce affordable housing under HOME.
- 3.92 **“Subsidy”** means any financial assistance that reduces the real property purchase price from fair market value to an affordable price, or otherwise directly subsidizes such purchase (e.g., downpayment or closing cost assistance, subordinate financing).
- 3.93 **“Technical Services”** means all services that are necessary to carry out individual, scattered site activities including but not limited to: (1) conducting initial inspections, (2) lead hazard reduction or lead abatement need determination and oversight, (3) lead hazard reduction or abatement carrying costs, (4) processing of individual applications for assistance, (5) income eligibility determination and verification, and (6) Project-specific environmental clearances processes.
- 3.94 **Reserved**
- 3.95 **Reserved**
- 3.96 **Reserved**
- 3.97 **Reserved**
- 3.98 **Reserved**
- 3.99 **“WORK COMPLETION DATE”** means the date identified in Exhibit A upon which the Activity being funded through HOME should reach completion.

ARTICLE IV
COMPLIANCE WITH HOME PROGRAM

Section 4.1 Program Requirements

The Subrecipient will comply with all of the Program Requirements applicable to the Project throughout the Compliance Period (without limitation as to any of said Program Requirements that may or may not be specifically identified in this Contract), including, but not limited to, the following:

- A. That the Subrecipient shall accomplish the Project no later than the project completion date.
- B. That assisted households shall meet income limits established by federal program requirements. For this HOME program, only households with incomes at or below 80 percent of the Area Median Income as determined pursuant to 24 CFR 92.203 shall be assisted utilizing the definition of annual income in 24 CFR 5.609; and
- C. The Subrecipient shall not charge fees to Homebuyers that are not allowed pursuant to 24 CFR 92.214.
- D. That a unit purchased with HOME Funds shall be a single-family residence; and
- E. That a unit purchased with HOME Funds shall have an initial purchase price, as determined by a qualified appraisal, that does not exceed the actual 95 percent of area median sales price, as determined by HUD, for the MSA or county where the unit is located; and
- F. That the after-rehabilitation value of any real property assisted with HOME Funds, as determined by a qualified appraisal, shall not exceed the actual 95 percent of area median sales price, as determined by HUD, for the MSA or county where the unit is located; and
- G. The Subrecipient shall comply with the affirmative marketing responsibilities in accordance with Section 92.351 of the Final Rule if HOME Funds will be used to assist more than five units. An Affirmative Fair Housing Marketing Plan shall be approved by the Authority before any expenses will be reimbursed.
- H. HOME Funds shall not be used directly or indirectly to employ, award contracts to, or otherwise engage the service of, or fund any contractor or Subrecipient during any period of debarment, suspension, or placement in ineligible status under the provisions of HOME Regulation 24 CFR Part 24 or any applicable law or regulation of the Department of Labor.
- I. The Subrecipient shall ensure that it and any contractor or subcontractor falling under HOME Regulation 24 CFR Part 87 shall provide a lobbying certification in the form required by the Authority. If such certifications cannot be provided, the Subrecipient shall ensure that it and any applicable contractors or subcontractors shall provide a “Disclosure

of Lobbying Activities” form as approved by the Office of Management and Budget to the Authority. The Subrecipient shall ensure that these requirements are included in any subaward agreement at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that any contractor and subcontractor shall certify and disclose accordingly.

J. The Subrecipient shall adhere to the requirements found at HOME regulation Subpart F of 24 CFR Part 92 (Project Requirements), as applicable, in accordance with the type of activity assisted. These requirements include, but are not limited to, minimum and maximum per-unit subsidy limits, subsidy layering requirements, property standards, and terms of affordability.

K. All of the newly constructed HOME-Assisted Units in the Project will be Energy Star qualified.

L. That property and services are procured under the provisions of 2 CFR Part 200.

M. That any contractor and subcontractor paid with HOME Funds have been approved in advance through the Authority’s contractor eligibility process.

N. That any real property assisted with HOME Funds remains the principal residence of the Homebuyer throughout the Affordability Period.

O. That any real property assisted with HOME Funds is covered throughout the Affordability Period by property and hazard insurance for at least the city or county assessed value of the land and all improvements located thereon.

P. That such property and hazard insurance lists the Subrecipient as a mortgagee and/or an additional loss payee, as appropriate.

Q. That all state and federal HOME provisions, including language relating to recapture with net proceeds, are included in the Homebuyer Assistance Agreement made between Subrecipient and Homebuyer.

R. That the uniform administrative requirements identified at HOME Regulations 24 CFR 92.505 are followed in the administration of the HOME Funds.

S. That the standards for financial management systems identified at 2 CFR part 200 are followed in the administration of the HOME Funds.

T. That the Project is carried out in accordance with Subpart H of 24 CFR 92, Other Federal Requirements, of the Final Rule as applicable, except for environmental review under 24 CFR 92.352 and the intergovernmental review process in 24 CFR 92.357.

U. The Subrecipient shall post signage concerning the Project in a manner consistent with the criteria established by HUD. IFA may require the Subrecipient to post a sign on

the Land during construction identifying the Project and that the Project is being built with HOME Funds.

V. The Subrecipient certifies and assures that the Activities funded under this Contract will be conducted and administered in compliance with all applicable federal and state laws, ordinances, regulations, and orders. Certain statutes are expressly made applicable to activities assisted under the Act by the Act itself, while other laws not referred to in the Act may be applicable to such activities by their own terms. The Subrecipient certifies and assures compliance with, and will ensure that any agreements with any individuals will include, the applicable orders, laws, and implementing regulations, including but not limited to, the following:

- (i) The Act and Department of Housing and Urban Development regulations which implement HOME at 24 CFR 92.
- (ii) Administrative requirements applying to non-profit organizations found in 2 CFR Part 200.
- (iii) Title VI of the Civil Rights Act of 1964 as amended (Public Law 88-352; 42 U.S.C. 2000d et seq.); Title VIII of the Civil Rights Act of 1968 as amended (Public Law 90-284; 42 U.S.C. 3601 et seq.); the Iowa Civil Rights Act of 1965; Iowa Code section 19B.7, and Executive Order #34, dated July 22, 1988; Iowa Code Chapter 216; Presidential Executive Order 11063, as amended by Executive Order 12259; Presidential Executive Order 11246, as amended; the Americans with Disabilities Act, as applicable, (P. L. 101-336, 42 U.S.C. 12101-12213; the Age Discrimination Act of 1975 as amended (42 U.S.C. 6101 et seq.); and related Civil Rights and Equal Opportunity statutes; and regulations which implement these laws.
- (iv) Fair Housing Act, Public Law 90-284. The Fair Housing Act is part of Title VIII of the Civil Rights Act of 1968 as amended (42 U.S.C. 3601 et seq.) and regulations such as Section 92.351 of the Final Rule which implement these laws.
- (v) Executive Orders 11625, 12432, and 12138 as amended and Section 92.351 of the Final Rule, to encourage the use of minority and women's business enterprises in connection with activities funded under the program.
- (vi) Davis-Bacon Act, as amended (40 U.S.C. 3141 et. seq.), and the regulations, where applicable, in 24 CFR 92.354; Contract Work Hours and Safety Standards Act (40 U.S.C. 3701 et. seq.); the Copeland Anti-Kickback Act (18 U.S.C. 874); the Department of Defense Reauthorization Act of 1986; 24 CFR Part 75; Section 3 of the Housing and Urban Development Act (42 USC 3531 et. seq.) and the relevant regulations at 24 CFR Part 84; and the

regulations at 24 CFR part 24 relating to government-wide debarment and suspension; and regulations which implement these laws.

- (vii) Requirements for the Notification, Evaluation, and Reduction of Lead-Based Paint Hazards in Federally Owned Residential Property and Housing Receiving Federal Assistance; Final Rule (24 CFR Part 35 et al.).
- (viii) Fair Labor Standards Act and implementing regulations.
- (ix) National Environmental Policy Act of 1969 and implementing regulations.
- (x) Hatch Act (regarding political partisan activity and federally funded activities) and implementing regulations.
- (xi) Government Ethics and Lobbying Act under Chapter 68B of the Iowa Code.
- (xii) HOME Administrative Rules, under Section 265 of the Iowa Administrative Code, adopted by the Iowa Finance Authority.

W. That all other rules, regulations, or requirements imposed by the Authority or HUD are complied with.

X. The Subrecipient shall establish a written Administrative Plan as prescribed by the Authority. The Authority reserves the right to withhold funding if it determines that the Subrecipient's Administrative Plan is not adequate to ensure operation of the Activity in compliance with state and federal requirements.

Noncompliance with the referenced requirements shall constitute cause for the Authority to seek immediate repayment of all or a portion of HOME Funds invested by the Authority in the Project.

ARTICLE V

SUBRECIPIENT ROLE AND RESPONSIBILITIES

Section 5.1 Written Agreements

- A. The Subrecipient shall not provide HOME Funds to any other entity unless a written agreement utilizing the requirements of Section 92.504 of the Final Rule is in place.
- B. The Subrecipient shall ensure that a Homebuyer executes a mortgage, promissory note, covenants, and Homebuyer Assistance Agreement with the Subrecipient.
- C. The Subrecipient shall ensure that the Homebuyer Assistance Agreement specifies the amount of HOME Funds to be provided, the affordability requirements under Section 92.254 of the Final Rule, a notice that the HOME Funds must be repaid if the Homebuyer

does not fulfill the Affordability Period, the applicable HOME requirements, the duration of the agreement, and the requirements of Subpart F of the Final Rule.

D. The Subrecipient shall ensure that in the Homebuyer Assistance Agreement the Homebuyer agrees that in the event that a homeowner unit that is assisted is sold, conveyed, or otherwise transferred during the affordability period, the total amount of the HOME investment for the unit, less the pro-rated HOME investment amount for the length of time the homeowner owned and occupied the unit, will be recaptured out of the net available proceeds. The HOME Investment is any HOME assistance that reduced the purchase price from fair market value to an affordable price, but excludes the amount between the cost of producing the unit and the market value of the property (i.e., subsidy). The net proceeds are the sales price minus superior loan repayment (other than HOME funds) and any closing costs. HOME investment amount will be recaptured on a pro-rata basis for the time the homeowner has owned and occupied the housing measured against the required affordability period.

E. Before any HOME Funds are provided, the Subrecipient shall ensure that a written agreement for Technical Services is executed with each contractor or subcontractor specifying at least the amount of HOME Funds to be provided, the applicable HOME requirements, and the duration of the agreement.

Section 5.2 Filing

The Subrecipient shall secure good and merchantable title of real property by ensuring the payoff of any prior encumbrance and filing of record with all appropriate state, county, or city record keepers a mortgage, covenants, and any other applicable title document immediately after the real property closing. Transaction documents shall be retained by the Subrecipient for five years beyond the Contract Expiration.

Section 5.3 Liability of Subrecipient

The Subrecipient shall be responsible for the administration of this Contract and award. Any repayment demanded by HUD or the federal government against the Authority for HOME Funds expended in the administration of this Contract and award shall immediately be repaid by the Subrecipient to the Authority. No part of this Contract can be assigned by the Subrecipient to any other party.

Section 5.4 Monitoring.

The Authority shall monitor the Project at least once before a final Draw Request may be approved. The Authority reserves the right to monitor more frequently, as deemed appropriate by the Authority.

Section 5.5 Performance Targets

The Subrecipient shall follow the Performance Targets contained in Exhibit A. Any failure to meet these Performance Targets may result in the reduction of this HOME Award Amount by the Authority, in its sole discretion.

Section 5.6 Representations

The Subrecipient has submitted a HOME Application to the Authority. In approving the HOME Application and awarding HOME Funds to the Subrecipient, the Authority has relied upon the representations of the Subrecipient as to the proposed Activity; management and financial condition of the Subrecipient; investment of other funds found in Exhibit A; and other material information contained in the Subrecipient's HOME Application.

ARTICLE VI **FUNDING**

Section 6.1 Funding Source

The source of funding for the Activity funded through this Contract is a federal appropriation for HOME through HUD.

Section 6.2 The Award

The Authority shall use the HOME Funds it receives from HUD with respect to the Project to reimburse the Subrecipient for Eligible Costs incurred in connection with the development of the Project to the extent such costs are properly submitted to the Authority in accordance with the procedures set forth in this Article VI and all other terms and conditions of this Contract. The Subrecipient may not request a disbursement of HOME Funds from the Authority until such funds are needed to pay Eligible Costs of the Project. Accordingly, the amount of each Draw Request must be limited to the amount of money needed to pay Eligible Costs actually incurred by the Subrecipient at the time of the Draw Request, may not include amounts for prospective or future needs, and may not be placed into escrow accounts or advanced in lump sums to the Subrecipient. In return for the Award Amount, the Subrecipient agrees to comply with the provisions of this Contract.

Section 6.3 Receipt of Funds

Any payment of HOME Funds under this Contract is subject to receipt by the Authority of sufficient federal funds for HOME. Any termination, reduction, or delay of HOME Funds to the Authority shall, at the discretion of the Authority, result in the termination, reduction, or delay of HOME Funds to the Subrecipient.

Section 6.4 Draw Requests

The Subrecipient shall provide a Draw Request for HOME Funds to the Authority using the procedures and forms specified by the Authority. The Subrecipient shall provide a Draw Request for HOME Funds only in the amount needed for payment of Eligible Costs. All Eligible Costs to be reimbursed must have adequate and itemized supporting documentation, including copies of receipts. The eligibility of any cost shall be determined by the Authority, in its sole discretion. A Draw Request must show expenses in whole dollar amounts. The Subrecipient shall round down for any expense, not in a whole dollar amount. A Draw Request must be equal to or greater than five hundred dollars (\$500.00), except for a final Draw Request. Further, a final Draw Request shall not be paid by the Authority until it has completed all monitoring visits of the Project it deems necessary and any required or requested project reports and documents have been reviewed and approved by the Authority. The Subrecipient shall not charge or allow HOME to be charged any flat rate or estimate for service, meaning that any expense must be the actual cost for providing such good or service. No expenses shall be reimbursed as both administration and Activity costs. The Subrecipient shall not have HOME Fund proceeds on hand for a period of longer than ten (10) Days.

Section 6.5 Administrative Costs

HOME Funds may be used for the costs of administering an Activity funded under this Contract in accordance with the HOME Application, federal regulations, and state rules. Only administration costs incurred after the Contract Effective Date are eligible for reimbursement. The amount of HOME Funds that may be used for this purpose are limited to the amounts specifically identified as administration funds in Exhibit A. All administration costs shall be tracked and reported using the Draw Requests submitted to the Authority. Administrative Funds may be drawn after each house closes in amounts proportionate to the entire project. The Authority reserves the right to prorate administration costs based upon the performance of the Subrecipient. Administration costs billed to HOME must be used solely for an Activity allowed under this Contract. Administration costs and Activity costs must be separate and distinct claimed expenses.

Section 6.6 Prior Costs

No costs incurred prior to the Contract Effective Date may be included as Eligible Costs for an Activity allowed under this Contract.

Section 6.7 Maximum Payments.

It is expressly understood and agreed that the maximum amount to be paid to the Subrecipient by the Authority for any item of work or service shall conform to the budget as presented in Exhibit A. It is further understood and agreed that the total of all payments to the Subrecipient by the Authority for all work and services required under this Contract shall not exceed the HOME Award Amount unless such amount is modified by written amendment by all parties to this Contract.

Section 6.8 Reversion of Assets.

Upon expiration of this Agreement, the subrecipient must transfer to the Authority any HOME funds on hand at the time of expiration and any accounts receivable attributable to the use of HOME funds.

Section 6.9 Other Funds.

The Subrecipient agrees to contribute other funds to the Activity as shown in the budget section of Exhibit A. The Subrecipient agrees to report any changes in these contributions to the Authority immediately, whether the change is made by the Subrecipient or any other party. The Subrecipient agrees that the HOME Award Amount may be reduced proportionately, by the Authority, to be determined at the Authority's sole discretion. If all the HOME Funds have been drawn from the Authority, the Subrecipient agrees that all or a portion of the HOME Award Amount may be demanded for repayment by the Authority.

Section 6.10 Failure to Expend Funds

In the event that the Authority makes a determination that the Subrecipient has failed to expend, or is unlikely to expend, sufficient HOME Funds on Eligible Costs within the prescribed expenditure deadlines, the Authority shall have no obligation to disburse any funds to the Subrecipient under this Contract and may, at the election of the Authority, recover or offset any HOME Funds actually paid to the Subrecipient with respect to the Project.

Section 6.11 Disbursement of Less Than the Total Award Amount

If the total amount of funding for an Activity has not been requested by the Subrecipient within sixty (60) Days after the Work Completion Date, then the Authority shall be under no obligation for further disbursement for that Activity. Upon the submission and disbursement of a final Draw Request, any remaining HOME Award Amount shall not be available.

Section 6.12 Close-out Requirements

Before each disbursement of the funds under the HOME Award Amount, the Subrecipient agrees to provide all reports and documents as requested by the Authority.

Section 6.13 General

The Subrecipient shall perform in a satisfactory and proper manner, as determined by the Authority, the Performance Targets as written and described in the HOME Application and in Exhibit A of this Contract.

Section 6.14 Budget Revisions

Activity budget revisions shall be subject to the approval of the Authority through the contract amendment process. The Authority shall not be obligated to provide additional HOME

Funds for an Activity if the Subrecipient finds total costs will exceed those previously identified. Budget revisions shall be compatible with the terms of this Contract and of such a nature as to qualify as an allowable cost. Budget revisions requested will be approved if the Authority determines that the revisions are necessary to complete an allowable Activity. The submission of a final Draw Request for an Activity shall mean that the Subrecipient has completed work for that Activity. Any remaining HOME Funds for the Activity shall not be available for disbursement.

Section 6.15 Program Income

All Program Income shall be returned to the Authority.

Section 6.16 Interest

No interest may be earned on HOME Funds.

Section 6.17 Unallowable Payments

The Authority will not make any payments to the Subrecipient for costs that:

- (i) are Ineligible Costs or otherwise prohibited under Program Requirements;
- (ii) are not strictly in accordance with the terms of this Contract;
- (iii) were requested and/or incurred before the signing of this Contract;
- (iv) were requested and/or incurred after termination of this Contract; or
- (v) were requested during the occurrence and continuation of an uncured Event of Default.

Section 6.18 Modifications to Draw Request Procedures

The Authority is authorized to make modifications to the Draw Request procedure and to establish additional requirements for payment of the HOME Funds to the Subrecipient as may be necessary or advisable for compliance with all Program Requirements.

ARTICLE VII **CONDITIONS PRIOR TO DISBURSEMENT OF FUNDS**

Unless and until the following conditions have been satisfied, the Authority shall be under no obligation to disburse HOME Funds awarded under this Contract to the Subrecipient:

Section 7.1 Contract Executed

This Contract shall have been properly executed.

Section 7.2 Financial Commitments

The Subrecipient shall have submitted a firm written commitment from each source of funds to the Activity identified in Exhibit A. Each commitment shall include the amount, terms, estimated time of contribution, and conditions of the financial commitment, as well as any schedules. A commitment must be in a form and amount acceptable to the Authority.

Section 7.3 Permits and Licenses

The Authority reserves the right to withhold funds until the Authority has received, reviewed, and approved all items, such as permits or licenses from other local, state or federal agencies, which may be required prior to Activity commencement. When the Subrecipient is responsible for receiving, reviewing, and approving permits or licenses, the Subrecipient shall withhold funds prior to Activity commencement until such items have been received, reviewed, and approved.

Section 7.4 Compliance with Environmental Requirements

A. 24 CFR Part 58 environmental clearance must be obtained prior to any commitment of HOME Funds. This requirement applies to the Subrecipient, as well as to any contractor or subcontractor. Any violation of this requirement may result in the denial of funds under this Contract.

B. No funds, HOME or otherwise, may be expended for the Activity defined in this Contract until the Authority has notified the Subrecipient through the official request for release of funds letter.

C. Further, the provision of funds to the Project is conditioned on the Authority's determination to proceed with, modify, or cancel the Project based on the results of a subsequent environmental review.

Section 7.5 Equal Opportunity

The Subrecipient shall comply with the provisions of Section 92.350 of the Final Rule concerning federal equal opportunity and fair housing laws. The Subrecipient shall comply with the provisions of federal, state, and local law to ensure that no employee or applicant for employment is discriminated against on the basis of race, religion, color, age, sex, national origin, disability, familial status, creed, gender identity, sexual orientation, political affiliation, or citizenship.

Section 7.6 Noncompliance

Noncompliance with the requirements referenced in this Contract shall constitute cause for the Authority to seek immediate repayment of all or a portion of HOME Funds invested by the Authority in the Project.

ARTICLE VIII **ACTIVITY REQUIREMENTS**

Section 8.1 Reporting

The Subrecipient shall annually provide the Authority proof of (a) Homebuyer's principal residency, and (b) property and hazard insurance for at least the city or county assessor's value of the land and all improvements located thereon. These items shall be provided upon the renewal of the insurance policy throughout the Affordability Period.

Section 8.2 Affordability Requirements

Any Activity assisted under this Contract shall meet the Affordability Period requirement of Section 92.254 of the Final Rule. Noncompliance with the referenced Affordability Period requirements shall constitute cause for the Authority to seek immediate repayment against the Subrecipient of all or a portion of HOME Funds invested by the Authority in the Activity.

Section 8.3 Calculation of Project Completion

The Authority has the final authority to assess whether the Subrecipient has met its Performance Targets described in Exhibit A by the Work Completion Date. The Authority shall determine completion according to the Performance Targets set forth in Exhibit A. The Authority reserves the right to monitor and measure at any time during the Contract term the achievement of the Performance Targets.

Section 8.4 Enforcement Provisions

Any real property assisted shall have placed upon it recorded financial security instruments ensuring compliance with HOME regulations 24 CFR 92.254 (a)(5)(i) or 24 CFR 92.254 (a)(5)(ii), and with the effective term of said instrument in accordance with 24 CFR 92.254 (a)(4).

Section 8.5 Property Standards

All housing assisted with HOME Funds must be in compliance with property standards defined in HOME regulation 24 CFR 92.251 as well as any applicable state and local housing standards, laws, and codes, as affected by the Activity location.

Section 8.6 Building Codes and Rehabilitation Standards

The Subrecipient agrees that real property assisted under this Contract will meet all applicable local codes, ordinances, and zoning at the time of completion. The Subrecipient agrees to follow the state building code if no local codes are in place. The Subrecipient agrees to follow the Iowa Minimum Rehabilitation Standards provided by the Authority for any projects involving rehabilitation. The Subrecipient shall provide evidence of their ability and intent to comply with these codes and standards prior to release of funds under this Contract.

Section 8.7 Faith-Based Organizations

Faith-based organizations shall follow the conditions found at Section 92.257 of the Final Rule for the use of HOME Funds. Faith-based organizations that are directly funded under HOME may not engage in inherently religious activities, such as worship, religious instruction, or proselytization, as part of the assistance funded. If an organization conducts such activities, the activities must be offered separately, in time or location, from the assistance funded under this part, and participation must be voluntary for the beneficiaries of the assistance provided. A faith-based organization that participates in HOME will retain its independence from federal, state, and local governments, and may continue to carry out its mission, including the definition, practice, and expression of its religious beliefs, provided that it does not use direct HOME Funds to support any inherently religious activities, such as worship, religious instruction, or proselytization. Among other things, faith-based organizations may use space in their facilities, without removing religious art, icons, scriptures, or other religious symbols. In addition, a HOME Funded religious organization retains its authority over its internal governance, and it may retain religious terms in its organization name, select its board members on a religious basis, and include religious references in its organization's mission statements and other governing documents. A faith-based organization that participates in HOME shall not, in providing program assistance, discriminate against a program beneficiary or prospective program beneficiary on the basis of religion or religious belief. HOME Funds may not be used for the acquisition or rehabilitation of structures to the extent that those structures are used for inherently religious activities. HOME Funds may be used for the acquisition or rehabilitation of structures only to the extent that those structures are used for conducting eligible activities under this Contract. Where a structure is used for both eligible and inherently religious activities, HOME Funds may not exceed the cost of those portions of the acquisition, construction, or rehabilitation that are attributable to eligible activities in accordance with the cost accounting requirements applicable to HOME Funds. Sanctuaries, chapels, or other rooms that a HOME Funded religious congregation uses as its principal place of worship, however, are ineligible for HOME Funded improvements. Disposition of real property after the term of the grant or loan, or any change in use of the property during the term of the grant or loan, is subject to government-wide regulations governing real property disposition under 2 CFR part 200. If a state or local government voluntarily contributes its own funds to supplement federally funded activities, the state or local government has the option to segregate the federal funds or commingle them. However, if the funds are commingled, this section applies to all of the commingled funds.

Section 8.8 Administrative Plan

The Subrecipient shall establish a written Administrative Plan as prescribed by the Authority. The Authority reserves the right to withhold funding if it determines that the Subrecipient's Administrative Plan is not adequate to ensure the operation of the Activity in compliance with state and federal requirements.

Section 8.9 Conflict of Interest and Procurement

The Conflict-of-Interest provisions found at HOME Regulation 24 CFR 92.356 shall apply in the conduct of the HOME Program. In the procurement of real property and services by the

Subrecipient, the conflict-of-interest provisions in 2 CFR part 200 apply as appropriate. In all cases not governed by 2 CFR part 200, the provisions found at HOME Regulation 24 CFR 92.356 apply. The Subrecipient shall ensure that the requirements found in the Procurement Codes of Conduct and Procurement Policies provided by the Authority shall be adopted and followed. Chapter 68B, Code of Iowa, the "Iowa Public Officials Act," shall be adhered to by the Subrecipient, its officials and employees.

Section 8.10 Fees

The Subrecipient and any community housing development organizations may not charge servicing, origination, or other fees for the costs of administering the HOME program, except as permitted by § 92.214(b)(1)

Section 8.11 Administration

This Contract shall be administered in accordance with Section 265 Chapter 39 of the Iowa Administrative Code and all applicable state and federal laws and regulations.

ARTICLE IX **REPRESENTATIONS AND WARRANTIES OF SUBRECIPIENT**

To induce the Authority to make the award referred to in this Contract, the Subrecipient represents, covenants, and warrants that:

Section 9.1 Authority

The Subrecipient is duly authorized and empowered to execute and deliver the Contract. All action on the Subrecipient's part, such as appropriate resolution of its governing board for the execution and delivery of the Contract, has been effectively taken or will be taken upon execution and delivery of the Contract. If applicable, the Subrecipient shall have submitted to the Authority a resolution of the governing board authorizing the execution and delivery of this Contract and any and all related documents, any other papers as the Authority may reasonably request, and a document specifying the officer or officers authorized to execute the documents and bind the Subrecipient. If the Subrecipient is other than a unit of general local government of Iowa, the Subrecipient is duly organized, legally existing, and is authorized to conduct business in the state of Iowa.

Section 9.2 Claims and Proceedings

There are no actions, lawsuits, or proceedings pending or, to the knowledge of the Subrecipient, threatened against the Subrecipient affecting in any manner whatsoever their rights to execute this Contract or the ability of the Subrecipient to make the payments required under the Contract, or to otherwise comply with the obligations of the Subrecipient contained under this Contract. There are no actions, lawsuits, or proceedings at law or in equity, or before any governmental or administrative authority pending or, to the knowledge of the Subrecipient,

threatened against or affecting the Subrecipient or any property involved in the activities in Iowa, in any other state, or in the federal court system.

Section 9.3 No Defaults

No default by the Subrecipient has occurred or is continuing (nor has there occurred any continuing event which, with the giving of notice or the passage of time or both, would constitute such a default in any material respect) under any of the financing documents for the Project or other documents or instruments governing the development, use, occupancy and operation of the Project.

Section 9.4 Prior Agreements

The Subrecipient has not entered into any verbal or written contracts, agreements or arrangements of any kind which are inconsistent with this Contract.

Section 9.5 Application

The contents of the HOME Application the Subrecipient submitted to the Authority for approval for HOME Funding is a complete and accurate representation of the Activity as of the date of submission and there has been no material change in the HOME Application since the date the Subrecipient submitted its HOME Application to the Authority.

Section 9.6 No Bankruptcy

No Event of Bankruptcy has occurred as to the Subrecipient.

Section 9.7 Financial Statements

All financial statements and related materials concerning an Activity provided to the Authority are true and correct in all material respects and completely and accurately represent the subject matter thereof as of the effective date of the statements and related materials, and no material adverse change has occurred since that date.

Section 9.8 No Transfer

Unless the Authority consents to a transfer of the Project by Subrecipient, the Project will continue to be owned and operated by the Subrecipient through the Contract Expiration Date or, if later, the date (if any) through which the Subrecipient is required to own and operate the Project pursuant to any of the documents governing the use and operation of the Project.

Section 9.9 Previous Statements

Each of the representations and disclosures made by the Subrecipient to the Authority in any application for HOME Funds is true and correct as of the date hereof. Each of the covenants, agreements, and conditions contained in such applications have been duly performed or satisfied

by the Subrecipient to the extent that performance or satisfaction is required on or prior to the date of Execution, and the Subrecipient has no reason to believe that the covenants, agreements, and conditions required to be performed or satisfied after the date hereof will not be performed or satisfied in a timely manner.

Section 9.10 Influencing Congress

No federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any Person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and/or the extension, continuation, renewal, amendment or modification of any federal contract, grant, loan or cooperative agreement.

Section 9.11 Influencing Federal Employees

No funds have been paid for influencing or attempting to influence an officer or employee of a Member of Congress in connection with a federal contract, grant, loan and/or cooperative agreement benefiting the Subrecipient. To the best knowledge of the Subrecipient, the Subrecipient has complied with all restrictions, certifications, and disclosure requirements contained in the Byrd amendment to the fiscal 1990 appropriations measures for the United States Department of the Interior (P.L. 101-121) and with any guidelines and rules issued by any federal entity in connection therewith, if applicable.

Section 9.12 Policies Against Influencing

The Subrecipient will prevent and has instituted or will institute (and will update from time to time to correspond to changes in circumstances and changes in applicable laws and regulations) policies and procedures to prevent, any circumstance or event described in subclauses 9.9 and 9.10 above.

Section 9.13 Barred Persons

To the Best knowledge of the Subrecipient, neither the Subrecipient, nor any of its partners, members, managers, officers, directors, or employees is a Barred Person or has ever been a Barred Person. Also, to the best knowledge of the Subrecipient, it's property is or has ever been subject to or a party to or bound by any agreement or other arrangement with any Barred Person.

Section 9.14 Anti-Money-Laundering

The Subrecipient has not engaged and shall not engage in any act or omission that would violate anti-money-laundering laws, including but not limited to 18 USC § 1956; have complied or will comply with requirements for instituting an anti-money laundering compliance program required under 31 USC § 5318(h) and applicable to all "financial institutions" as defined in 31 USC § 5312(a)(2); and have instituted or will institute policies and procedures and use

commercially reasonable due diligence to identify and report Suspicious Transactions to relevant U.S. Government officials. “Suspicious Transactions” that may require reporting include, but are not limited to, (i) individual or related transactions in which a third-party provides payment in U.S. or foreign currency in excess of \$10,000 that may require reporting under 31 USC § 5331 and 26 USC § 6050I; (ii) any transaction where the Subrecipient or any Subrecipient Party knows, suspects, or has reason to know that the transaction (A) is for an illegal purpose, including but not limited to money laundering; (B) is otherwise an attempt to disguise funds derived from illegal activity or evade reporting requirements under U.S. law; or (C) is suspicious because the transaction appears to serve no business or lawful purpose.

Section 9.15 Renewal and Restatement

The covenants, warranties, and representations of this Article are made as of the Contract Effective Date and shall be deemed to be renewed and restated by the Subrecipient at the time of each Draw Request for HOME Funds.

ARTICLE X **COVENANTS OF THE SUBRECIPIENT**

Until the Activity has been closed out, audited as required, approved by the Authority, and affordability requirements maintained for the appropriate length of time, the Subrecipient covenants with the Authority that:

Section 10.1 Maintenance, Retention, and Accessibility

A. **WORK AND SERVICES.** The Subrecipient shall perform work and services detailed in the HOME Application by the dates described in Exhibit A.

B. **REPORTS.** The Subrecipient shall prepare, review, and sign the Draw Requests and reports required in the form and content specified by the Authority. The Subrecipient shall review all Draw Requests and verify that claimed expenditures are Eligible Costs and are for reimbursement of costs already expended by the Subrecipient.

The Authority reserves the right to change reporting requirements in its sole discretion.

C. **RECORDS.**

(i) **REQUIRED RECORDS.** The Subrecipient shall maintain books, records, contracts, mortgages, covenants and restrictions, documents, and other evidence pertaining to all costs and expenses incurred and revenues received under this Contract in sufficient detail to reflect all costs, direct and indirect, of labor, materials, equipment, supplies, services and other costs and expenses of whatever nature, for which payment is claimed under this Contract. The Subrecipient shall maintain books, records, and documents in sufficient detail to demonstrate

compliance with applicable sections of HOME regulation 24 CFR 92.508 and this Contract.

(ii) **RECORD RETENTION REQUIREMENTS.** The Subrecipient shall maintain records for a period of five (5) years beyond the end of the Affordability Period. Records shall be retained beyond the prescribed period if any litigation or audit is begun or if a claim is instituted involving this Contract covered by the records. In these instances, the records shall be retained until the litigation, audit or claim has been finally resolved or until the end of the required period, whichever is later. Records covering displacements and acquisition must be retained for at least five years after the date by which all persons displaced from the property and all persons whose property is acquired for the Project have received the final payment to which they are entitled in accordance with HOME regulation 24 CFR 92.353.

(iii)

D. **ACCESS TO RECORDS/INSPECTIONS.** The Subrecipient shall, without prior notice and during regular business hours, permit HUD or its representatives, the HUD Inspector General, the General Accounting Office or its representatives, the Authority, its representatives, or the State Auditor to examine, audit and/or copy (i) any plans and work details pertaining to any Project, (ii) all of the Subrecipient's books, records and accounts, and (iii) all other documentation or materials related to this Contract and any related documents; and the Subrecipient shall provide proper facilities for making such examination and/or inspection. Furthermore, the Authority reserves the right to inspect and gain access to any and all additional documents which are related to the HOME Funds in the sole discretion of the Authority.

E. **MONITORING.** The Authority shall monitor the Project at least once before a final Draw Request can be approved. The Authority reserves the right to monitor more frequently, as deemed appropriate by the Authority.

E. The Subrecipient shall timely submit to the Authority any and all financial and performance reports that the Authority deems necessary to comply with the Program Requirements, as the same may be amended from time to time. The Subrecipient acknowledges that HUD may impose additional reporting requirements upon the Authority and/or upon recipients of HOME Funds, and agrees to comply with all such requirements on a timely and complete basis. The Subrecipient shall deliver to the Authority, upon request, (i) copies of all contracts or agreements relating to the Project, (ii) invoices, receipts, statements, or vouchers relating to the Project, (iii) a list of all unpaid bills for labor and materials in connection with the Project, and (iv) budgets and revisions showing estimated Project costs and funds required at any given time to complete and pay for the Project.

E. **REPORTS.** The Subrecipient shall prepare, review, and sign the Draw Requests and reports as specified below, together with any other reports required, and in the form and content specified by the Authority. The requests and reports shall be submitted to the

Authority by the dates specified below. The Subrecipient shall review all Draw Requests and verify that claimed expenditures are Eligible Costs and are for reimbursement of costs already expended by the Subrecipient. The Authority reserves the right to change these reporting requirements in its sole discretion.

REPORT	DUE DATE
Draw Request	As needed
Match Report	Upon completion of Project
Final Draw Request	Upon completion of Project
Section 3 Report	December 31 of each year in which the project was in the construction phase for any portion of the year
Audit Report	Within 30 Days of audit completion or nine months after the end of the audit period, whichever is earlier during construction and project completion.
Proof of Property and Hazard Insurance	Annually upon renewal of insurance policy throughout the Affordability Period
Documentation of Financial Condition of the Project	Annually
Profit and Loss Statement	Within 120 Days of Project's fiscal year end
Operating Budget	30 Days before the beginning of the Project's fiscal year
Certification of Occupancy construction	Upon completion of

Section 10.2 Audit Requirements

The Subrecipient shall adhere to the following audit requirements upon disbursement of HOME Funds in the Subrecipient's fiscal year:

- A. SINGLE AUDIT NOT REQUIRED FORM. A “Single Audit Not Required” form must be submitted to the Authority for each Subrecipient fiscal year that the Subrecipient expends under \$750,000 in federal funds, part of which must be HOME Funds.
- B. SINGLE AUDIT. An audit must be submitted to the Authority for each Subrecipient fiscal year that the Subrecipient expends \$750,000 or more in federal funds, part of which must be HOME Funds. If the Subrecipient, in accordance with 2 CFR Part 200 is required to have a Single Audit, the Subrecipient shall ensure that an audit is performed in accordance with, 2 CFR Part 200, as applicable, and the Authority's administrative rules for the HOME Program under Section 265 of the Iowa Administrative Code each fiscal year.
- C. ANNUAL AUDIT. During project construction and development, the Owner shall have an independent audit prepared and opinioned by an independent third-party auditor annually. Unless otherwise specifically authorized by the Authority in writing, the Owner shall submit the complete and final audit report to the Authority within 30 Days after the completion of the audit but in no event later than 90 Days after the end of each applicable fiscal period.
- D. ADDITIONAL AUDIT. In addition to the audit requirements above, the Authority, in its sole discretion, reserves the right to require the Subrecipient to submit to a post completion audit for review by the Authority.
- E. All audits must be conducted in accordance with 2 CFR part 200, subpart F.

Section 10.3 Use of HOME Funds

The Subrecipient shall expend funds received under this Contract only for the purposes and activities described in its HOME Application, this Contract, and as approved by the Authority in writing. The Subrecipient shall be liable to the Authority for any costs found to be ineligible uses or otherwise disallowed pursuant to financial and compliance audit(s) of funds received by the Subrecipient under this Contract, and the Subrecipient shall reimburse the Authority for any such disallowed costs.

Section 10.4 Documentation.

The Subrecipient shall deliver to the Authority, upon request, (i) copies of all contracts or agreements relating to an Activity, (ii) invoices, receipts, statements, or vouchers relating to an Activity, (iii) a list of all unpaid bills in connection with an Activity, and (iv) budgets and revisions showing estimated Activity costs and funds required at any given time to complete and pay for an Activity.

Section 10.5 Notice of Proceedings

The Subrecipient shall promptly notify the Authority of the initiation of any claims, lawsuits, or proceedings brought against the Subrecipient.

Section 10.6 Notice to Authority.

In the event the Subrecipient becomes aware of any material alteration in an Activity funded under this Contract, initiation of any investigation or proceeding involving an Activity funded under this Contract, or any other similar occurrence, the Subrecipient shall promptly notify the Authority. Furthermore, the Subrecipient shall promptly notify the Authority of any foreclosures, sheriff's sales, or similar actions being taken on threatened for any properties assisted with HOME Funds.

Section 10.7 Inclusion in Subcontracts

The Subrecipient shall include these provisions in every subcontract unless exempt by the laws of Iowa, and said provisions will be binding on any contractor or subcontractor. The Subrecipient shall take such action with respect to any subcontract as the State may direct as a means of enforcing such provisions including sanctions for noncompliance. In the event the Subrecipient becomes involved in or is threatened by litigation with a contractor, subcontractor, or vendor as a result of such direction by the State, the Subrecipient may request the State to enter into such litigation to protect the interests of the State of Iowa.

Section 10.8 Negative Covenants

During the term of this Contract entered into hereunder, the Subrecipient covenants with the Authority that it shall not, without the prior written disclosure to and prior written consent of the Authority, directly or indirectly:

- A. **ASSIGNMENT.** Assign, waive or transfer any of its rights, powers, duties or obligations under this Contract.
- B. **TRANSFER.** Sell, transfer, convey, assign, encumber or otherwise dispose of any property or other collateral securing any loan or other investment produced under this Contract.
- C. **COLLATERAL.** Remove from an Activity site or the state all or any part of the collateral securing any loan or other investment instrument produced under this Contract.
- D. **BUSINESS OWNERSHIP.** Materially change the ownership, structure, or control of the Subrecipient or any business affecting any Activity funded under this Contract, including but not limited to, entering into any merger or consolidation with any person, firm or corporation or permitting substantial distribution, liquidation, or other disposal of business assets directly associated with an Activity. A change in the business ownership, structure or control that does not materially affect any Activity shall require forty-five (45)

Days prior written notice to the Authority, but not written consent of, the Authority. The materiality of the change and whether or not the change affects any Activity funded under this Contract shall be determined by the Authority.

E. PROJECT TEAM. Change the membership, structure, or control of the Project Team identified in the HOME Application administering any Activity funded under this Contract. Any change shall require seven (7) Days prior written notice, but when not practicable, immediate written notice upon such occurrence to the Authority. The materiality of the change and whether or not the change affects any Activity funded under this Contract shall be determined in the sole discretion of the Authority.

F. ADMINISTRATION. Cease administering the Activity funded under this Contract.

ARTICLE XI **DEFAULT AND TERMINATION**

Section 11.1 Events of Default

Any of the following shall constitute an event of default under this Contract:

A. NONCOMPLIANCE. A breach by the Subrecipient of any of its representations, covenants, or warranties contained in this Contract or the HOME Loan Documents or in the performance of any of its obligations under this Contract or the HOME Loan Documents, in either event that (a) has or might reasonably be expected to have a material adverse impact on the operation of the Project, and (b) is not cured within 10 Business Days (in the case of a monetary default) or 20 Business Days (in the case of a non-monetary default) following notice of such breach or default from the Authority to the Subrecipient, provided, however, that if a non-monetary default cannot reasonably be cured within 20 Business Days and the Subrecipient commences a cure within 20 Business Days and proceeds in good faith to effect such cure thereafter, the cure period with respect to such breach or default shall be extended for up to an additional 30 Business Days; or

B. PAYMENT. If the Subrecipient fails to make a payment of Recaptured Funds when required under the terms of this Contract within thirty (30) Days following written notice is given to the Subrecipient by the Authority.

C. WORK COMPLETION DATE. If an Activity, in the sole reasonable judgment of the Authority, is not completed on or before the Work Completion Date, as specified in Exhibit A.

D. LACK OF CAPACITY. If the Subrecipient demonstrates a lack of capacity to carry out the approved activities in a timely manner, in the sole discretion of the Authority.

E. VIOLATION OF LAW. A violation of any law, regulation, or order applicable to the Subrecipient or the Project that has or might reasonably be expected to have a material

adverse impact on the operation of the Project and is not cured within the applicable cure period, if any, provided in such law, regulation, or order;

F. FRAUD. Gross negligence, fraud, willful misconduct, misappropriation of funds, or criminal activity other than a simple misdemeanor by the Subrecipient or any Affiliate of the Subrecipient providing services to or in connection with the Subrecipient or the Project; or

G. MISSPENDING. If the Subrecipient expends HOME Funds for purposes not described in the HOME Application, this Contract, or as authorized in writing by the Authority.

H. LOSS. If loss, theft, damage or destruction of any substantial portion of property that is part of the Project described in Exhibit A or of HOME Funds occurs for which there is either no insurance coverage or for which, in the opinion of the Authority, there is insufficient insurance coverage.

I. OWNERSHIP STRUCTURE. If there is a material change in the ownership, structure, or control of the Subrecipient, which occurs without the prior written disclosure to and if required, written permission of the Authority.

J. ABANDONMENT. If the Subrecipient abandons any Activity assisted under this Contract.

K. FAILURE TO PROVIDE ENFORCEMENT. If the Subrecipient has failed to provide an appropriate means of enforcement for any Activity.

L. FAILURE TO COMPLY WITH LAWS. If the Subrecipient has failed to ensure compliance with any state or federal laws, rules, or regulations.

M. DEBARRMENT. The Subrecipient is debarred, suspended, proposed for debarment, or placed on ineligibility status by HUD; or

N. REPORTS. Repeated or prolonged failure to provide any required reports; or

O. FAILURE TO FULFILL SUBRECIPIENT DUTIES. If the Subrecipient has failed to uphold any of its obligations or duties as imposed by HUD, the Authority, or this Contract, in the sole discretion of the Authority.

Section 11.2 Remedies on Default

In the event of a default, the Authority shall follow HOME Regulation 24 CFR 85.43 for

A. suspension or termination of the Contract. This includes temporarily withholding cash payments, disallowing all or part of the costs of the Project, wholly or partly suspending or terminating the Contract, withholding further awards from HOME, requiring

the immediate repayment of the full amount of HOME Funds disbursed, or taking any other remedies that may be legally available. Costs incurred by the Subrecipient during a suspension or after termination of the Contract are not allowable for reimbursement unless the Authority expressly authorizes them in its sole discretion.

B. In addition to exercising its rights pursuant to 24 CFR 85.43 as discussed above, the Authority shall also have the right to exercise any of the following remedies upon an Event of Default:

- (i) temporarily suspend making payments of HOME Funds under this Contract pending correction of the deficiency or default by the Subrecipient;
- (ii) declare the Subrecipient and its principals “not in good standing” with respect to the Authority;
- (iii) cease making any further payments of HOME Funds under this Contract;
- (iv) terminate this Contract;
- (v) require the immediate repayment of HOME Funds advanced pursuant to this Contract;
- (vi) exercise any other rights and remedies that may be available under law or in equity.

C. The Authority may defer the enforcement of remedies upon the occurrence of an Event of Default for such period as it determines appropriate, if it determines that the Tax Credit Investor or any Lender is taking appropriate measures to correct the circumstances giving rise to the Event of Default.

D. Each right and remedy provided in this Contract is distinct from all other rights or remedies under this Contract, the HOME Mortgage, or otherwise afforded by applicable law, and each shall be cumulative and may be exercised concurrently, independently, or successively, in any order.

Section 11.3 Enforcement; Specific Performance

The Subrecipient acknowledges that the primary purpose for requiring compliance by the Subrecipient with the restrictions provided in this Contract is to assure compliance of the Project and the Subrecipient with the Program Requirements, AND BY REASON THEREOF, THE SUBRECIPIENT IN CONSIDERATION FOR RECEIVING THE HOME LOAN FOR THIS PROJECT HEREBY AGREES AND CONSENTS THAT THE AUTHORITY, HUD AND/OR THE RESIDENTS OF THE PROJECT SHALL BE ENTITLED, FOR ANY BREACH OF THE PROVISIONS HEREOF, AND IN ADDITION TO ALL OTHER REMEDIES PROVIDED ABOVE OR BY LAW OR IN EQUITY, TO ENFORCE SPECIFIC PERFORMANCE BY THE SUBRECIPIENT (AND ITS SUCCESSORS AND ASSIGNS) OF ITS OBLIGATIONS

UNDER THIS CONTRACT IN ANY STATE COURT OF COMPETENT JURISDICTION FOR ANY AND ALL BREACH OF THE CONDITIONS AND RESTRICTIONS HEREOF.

The Subrecipient hereby further specifically acknowledges that the beneficiaries of the Subrecipient's obligations hereunder cannot be adequately compensated by monetary damages in the event of any default hereunder.

Section 11.4 Ineligible Costs

If the Authority determines at any time that the Subrecipient has expended funds for costs which are not Eligible Costs, the Subrecipient will be notified of the questioned costs and given an opportunity to justify questioned costs prior to the Authority's final determination of the disallowance of costs. Refer to Section 265 IAC 39 for procedure. If it is the Authority's final determination that costs previously paid by the Authority are not Eligible Costs under the terms of this Contract, the expenditures will be disallowed and the Subrecipient shall repay to the Authority all money distributed by the Authority for all ineligible costs.

Section 11.5 Failure to Meet Performance Targets

If the Performance Targets have not been met and the Subrecipient has drawn excessive administration funds as determined by the Authority, the Authority may require repayment of HOME administration funds drawn that are in excess of the percentage of HOME Funds drawn.

Section 11.6 Suspension

When the Subrecipient has failed to comply with this Contract or any other contract with the Authority, award conditions or standards, the Authority may, on reasonable notice to the Subrecipient, suspend the Contract and withhold future payments, or prohibit the Subrecipient from incurring additional obligations of HOME Funds. Suspension may continue until the Subrecipient completes the corrective action as required by the Authority. The Authority may allow such necessary and proper costs which the Subrecipient could not reasonably avoid during the period of suspension provided the Authority concludes that such costs meet the provisions of HUD regulations issued pursuant to 2 CFR Part 225.

Section 11.7 Termination

A. **FOR CAUSE.** The Authority may terminate the Contract in whole, or in part, whenever the Authority determines that the Subrecipient has failed to comply with the terms and conditions of the Contract, in accordance with 2 CFR part 200.

B. **FOR CONVENIENCE.** The Authority and the Subrecipient may terminate the Contract in whole, or in part, when all parties agree that the continuation of the Activities would not produce beneficial results commensurate with the future disbursement of funds, in accordance with HOME Regulation 2 CFR part 200.

C. **DUE TO REDUCTION OR TERMINATION OF HOME FUNDS.** At the discretion of the Authority, the Contract may be terminated in whole, or in part, if there is

a reduction or termination of HOME Funds provided to the state of Iowa by the federal government.

D. DUE TO WITHDRAWAL OF AUTHORITY'S AUTHORITY. The Contract may be terminated in whole or in part if the Authority's authorization to operate is withdrawn or there is a material alteration in the programs administered by the Authority.

Section 11.8 Procedures Upon Termination

A. NOTICE. When practicable, the Authority shall provide 30 days written notice to the Subrecipient of the decision to terminate, the reason(s) for the termination, and the effective date of the termination. If there is a partial termination due to a reduction in funding, the notice will set forth the change in funding and the changes in the approved budget. The Subrecipient shall not incur new obligations beyond the effective date of the termination and shall cancel as many outstanding obligations as possible. The Authority's share of non-cancellable obligations which the Authority determines were properly incurred prior to notice of cancellation will be Eligible Costs.

B. RIGHTS IN PRODUCTS. All finished and unfinished documents, data, reports or other material prepared by the Subrecipient under the Contract shall, at the Authority's option, become the property of the Authority.

C. RETURN OF FUNDS. Upon notice by, and at the discretion of the Authority, the Subrecipient shall return any costs previously paid by the Authority which are subsequently determined to be unallowable. The unallowable costs previously paid shall be returned to the Authority within thirty (30) Days of the date of the determination of the disallowance.

ARTICLE XIII **MISCELLANEOUS**

Section 12.1 Notices

Except as otherwise specifically provided herein, all notices, demands or other communications hereunder shall be in writing and shall be deemed to have been given (i) two Business Days after being deposited in the United States mail and sent by certified or registered mail, postage prepaid, (ii) one Business Day after being delivered by a nationally recognized overnight delivery service, (iii) on the Day delivered personally, in each case, to the parties at the addresses set forth below or at such other addresses as such parties may designate by notice to the other parties:

- (i) If to the Authority, at Iowa Finance Authority, Attn: HOME Program Manager, 1963 Bell Avenue, Suite 200, Des Moines, IA 50315.
- (ii) If to the Subrecipient, Muscatine Municipal Housing Agency, City of Muscatine, 215 Sycamore Street, Muscatine, Iowa 52761 Attn: .

Section 12.2 Rules of Construction

Unless the context clearly indicates to the contrary, the following rules apply to the construction of this Contract:

- A. Words importing the singular number include the plural number and words importing the plural number include the singular number;
- B. Words of the masculine gender include correlative words of the feminine and neuter genders, and vice-versa;
- C. The headings or captions used in this Contract are for convenience of reference and do not constitute a part of this Contract, nor affect its meaning, construction, or effect;
- D. Words importing persons include any individual, corporation, partnership, limited liability company, non-profit corporation, joint venture, association, joint stock company, trust, unincorporated organization, or government or agency or political subdivision thereof;
- E. Any reference in this Contract to a particular "Article," "Section," or other subdivision shall be to such Article, Section, or subdivision of this Contract unless the context shall otherwise require;
- F. Each reference in this Contract to an agreement or contract shall include all amendments, modifications, and supplements to such agreement or contract unless the context shall otherwise require; and
- G. When any reference is made in this document or any of the schedules or exhibits attached hereto to the Contract, it shall mean this Contract, together with all other schedules and exhibits attached hereto, as though one document.
- H. In the event of any conflict between the terms of this Contract and the Management Guide this Contract shall take precedence over the Management Guide. The Federal and State Law relating to HOME take precedence over this Contract and the Management Guide.

Section 12.3 Binding Provisions

The covenants and agreements contained herein shall be binding upon, and inure to the benefit of, the heirs, legal representatives, successors and assignees of the respective parties hereto, except in each case as expressly provided to the contrary in this Contract.

Section 12.4 Assignments.

This Contract and the proceeds of the TBRA Grant may not be assigned, pledged, hypothecated, transferred, mortgaged or otherwise conveyed to any Person or Entity(ies) without obtaining the prior written consent of the Authority.

Section 12.5 Waivers

No waiver by the Authority of any Event of Default hereunder shall operate as a waiver of any other Event of Default or of the same Event of Default on any future occasion. No delay on the part of the Authority in exercising any right or remedy hereunder shall operate as a waiver thereof. No single or partial exercise of any right or remedy by the Authority shall preclude future exercise thereof or the exercise of any other right or remedy.

Section 12.6 Absence of Rights in Third Parties

No provision of this Contract shall be construed in any manner so as to create any rights in Persons or Entities that are not a party to this Contract. The provisions of this Contract shall be interpreted solely to define specific duties and responsibilities between the Subrecipient and the Authority, and shall not provide any basis for claims of any other Person or Entity(ies).

Section 12.7 Applicable Law

This Contract shall be interpreted in accordance with the laws of the State, and any action relating to the Contract shall only be commenced in the Iowa District Court for Polk County. This provision shall not be construed as waiving any immunity to suit or liability, including without limitation sovereign immunity in state or federal court, which may be available to the Authority or the State. By signing this Contract, the Subrecipient waives the right to jury trial in the event of any legal proceedings.

Section 12.8 Enforcement Expenses

The Subrecipient shall pay upon demand any and all reasonable fees and expenses of the Authority, including the fees and expenses of their attorneys, experts and agents, in connection with the exercise or enforcement of any of the rights of the Authority under this Contract.

Section 12.9 Counterparts

This Contract may be executed in several counterparts, and all so executed shall constitute one agreement, binding on all the parties hereto. Any counterpart of this Contract, which has attached to it separate signature pages which together contain the signatures of all the parties hereto or is executed by an attorney in fact on behalf of some or all of the parties, shall for all purposes be deemed a fully executed instrument.

Section 12.10 Survival

All representations, warranties, and indemnifications contained herein shall survive the termination of this Contract.

Section 12.11 Separability of Provisions; Rights and Remedies; Arbitration; Consistency with Program Requirements.

A. Each provision of this Contract shall be considered separable and if for any reason any provision or provisions herein are determined to be invalid and contrary to any existing or future law, such invalidity shall not impair the operation of or affect those portions of this Contract which are valid.

B. Unless otherwise specifically provided herein, the rights and remedies of any of the parties hereunder shall not be mutually exclusive, and the exercise of one or more of the provisions hereof shall not preclude the exercise of any other provisions hereof. Each of the parties confirms that damages at law may be an inadequate remedy for breach or threat of breach of any provisions hereof. The respective rights and obligations hereunder shall be enforceable by specific performance, injunction, or other equitable remedy, but nothing herein contained is intended to limit or affect any rights at law or by statute or otherwise of any party aggrieved as against the other parties for a breach or threat of breach of any provision hereof, it being the intention by this paragraph to make clear that under this Contract the respective rights and obligations of the parties shall be enforceable in equity as well as at law or otherwise.

C. The provisions of this Contract are intended to implement HOME in accordance with Program Requirements and shall be interpreted consistently therewith. In the event of any conflict between the provisions of this Contract and the Program Requirements, the Program Requirements shall govern and, to the extent necessary, the inconsistent provisions of this Contract shall be without effect.

Section 12.12 Amendment

A. This Contract may only be amended through written request to and written prior approval from the Authority by a written amendment executed by all parties hereto.

B. Notwithstanding paragraph "A" above, this Contract is subject to any change in the Act or any change in any applicable federal, state or local laws, regulations, rules or policies. The Authority may unilaterally modify in writing the Contract at will in order to accommodate any above referenced change and deliver such amendment to this Contract to the Subrecipient. Failure by the Authority to notify Subrecipient of such changes does not negate the Subrecipient's responsibility to comply with changes in the Act and any applicable federal, state or local laws, regulations, rules or policies.

C. The Authority will consider whether an amendment request is so substantial as to necessitate reevaluating the Authority's original funding decision. Project budget revisions

shall be subject to approval of the Authority through the contract amendment process. In no instance shall the Authority be obligated to provide additional HOME Funds for the Project if the Subrecipient finds total costs will exceed those previously identified. Budget revisions shall be compatible with the terms of this Contract and of such a nature as to qualify as an allowable cost. Budget revisions requested will be approved if the Authority determines that the revisions are necessary to complete the Project. The submission of a final Draw Request shall be construed to mean that the Subrecipient has completed work for the Project, and remaining HOME Funds shall not be available for disbursement.

Section 12.13 Independent Contractor; Indemnification

It is expressly understood and agreed by the parties hereto that the Authority is contracting with the Subrecipient as an independent contractor, and that Subrecipient, as such, agrees to hold harmless and to indemnify the State of Iowa, the Authority and its members, members of its Board of Directors, officers, employees, agents, elected and appointed officials, and successors and assigns from and against any and all obligations, losses, costs, damages, deficiencies, demands, expenses and liabilities of any nature or kind including, but not limited to, attorney's fees (including the value of time of the Attorney General's office), litigation and court costs, costs of investigations, costs of settlement, amounts paid in settlement, and amounts paid to discharge judgment against an indemnified party, whether directly or indirectly, fines, arising or resulting from, directly or indirectly, or on account of, (i) the financing, acquisition, construction and/or rehabilitation, sale, management or operation of the Project; (ii) any noncompliance or failure to perform any covenant related to this Project (whether or not cured); (iii) any breach of a representation, warranty or covenant herein or in any other Loan Document; (iv) any other act or omission (whether or not cured) constituting a failure in compliance, or (v) the enforcement by IFA, its successors and assigns of IFA's rights and remedies under this Agreement or any other Loan Document.

Section 12.14 Conflict of Interest

The conflict-of-interest provisions found at 24 CFR 92.356 shall apply in the conduct of the HOME program. In the procurement of property and services by the Subrecipient any Subrecipient Parties, the conflict-of-interest provisions in 2 CFR Part 200, as appropriate, shall apply.

Pursuant to 24 CFR 92.356(f) no Person who is a subrecipient or developer of a project assisted with HOME Funds (or officer, employee, agent, elected or appointed official, or consultant of the subrecipient or immediate family member or immediate family member of an officer, employee, agent, elected or appointed official, or consultant of the subrecipient) whether private, for-profit or non-profit may receive Homebuyer Grant Funds.

Section 12.15 Non- Discrimination

The Subrecipient shall ensure that no person shall on the grounds of race, color, religion, sex, sexual orientation, gender identity, handicap, familial status, or national origin be excluded from

participation in, be denied the benefits of, or be subjected to discrimination under any program or project funded in whole or in part with funds provided under this Contract.

Section 12.16 Information Requests

The Subrecipient shall promptly provide the Authority any information relating to the Project as may be reasonably requested by a federal or state agency (including HUD) for purposes of Program Requirements. Communication and details concerning this Contract and any information requests pursuant to the Program Requirements and this Contract shall be directed to the following persons and the contact persons listed with this Section may be changed upon 14 Days written notice to the other party.

Iowa Finance Authority
Chief Program Officer
1963 Bell Avenue, Suite 200
Des Moines, IA 50315
515-452-0400

Subrecipient Name: Muscatine Municipal Housing Agency, City of Muscatine
Subrecipient Contact Name and Title: Jodi Royal-Goodwin, Community Development Director
Address of Subrecipient: 215 Sycamore Street, Muscatine, IA 52761
Telephone Number of Subrecipient Contact: 563.264.1554
E-mail of Subrecipient Contact: jroyal-goodwin@muscatineiowa.gov

Section 12.17 Integration

This Contract contains the entire understanding between the Subrecipient and the Authority and any representations that may have been made before or after the signing of this Contract, which are not contained therein, are nonbinding, void, and of no effect. None of the parties have relied on any such prior representation in entering into this Contract.

Section 12.18 Time is of the Essence

Time is of the essence with respect to the performance of the terms of the Homebuyer Grant Documents.

-END OF DOCUMENT – REFER TO NEXT PAGE FOR EXECUTION-

HOMEBUYER CONTRACT

Format December 3, 2021 – July 25, 2022

IN WITNESS WHEREOF, in consideration of the mutual promises set forth above and for other good and valuable consideration, the parties have entered into the above Contract and have caused their duly authorized representatives to execute this Contract.

SUBRECIPIENT:

ORGANIZATION: Muscatine Municipal Housing Agency, City of Muscatine

NAME: Jodi Royal-Goodwin

TITLE: Community Development Director

Signature

Date

IOWA FINANCE AUTHORITY:

BY: _____
Brian Sullivan, Chief Program Officer

Contract Effective Date: _____

SUBRECIPIENT: Muscatine Municipal Housing Agency, City of Muscatine
PROJECT NAME: Trive, Don't Drive-Muscatine County
HOME CONTRACT NUMBER: 23-1-HM-188
PROJECT TYPE: Homebuyer Acquisition
AWARD AMOUNT: \$315,000 **ORIGINAL DATE:** 11/21/2023
FORM OF ASSISTANCE: Grant **PREPARED BY:** Rita Eble
AMENDMENT DATE: _____ **AMENDMENT #:** _____

PROGRAM DESCRIPTION

General Description

The Muscatine Municipal Housing Agency will assist 16 first-time LMI homeowners with downpayment activities to secure decent and affordable housing within incorporated areas of Muscatine, West Liberty, and Wilton in Muscatine County, Iowa.

Project Completion Date

11/30/2025

Estimated Timeline

Description	Completion Timeframes Month/Year (MM/YYYY)
Program Initiated Date*	11/2023
Environmental Review Being Completed* Tier 1	11/2023
Date of HOME Contract Signing*	11/2023
Admin Plan Completed*	12/2023
Affirmative Fair Housing Marketing Plan Completed*	12/2023
Marketing Initiated*	12/2023
Issue RFP for Technical Service Provider	
Select Technical Service Provider	
Homebuyer Applications Accepted*	12/2023

INCOME AND POPULATION TARGETING

Estimated number of Families assisted:	16 families (<i>Number of households at AMI income targets</i>)
Population Targeting and Income Targeting:	Income Targeting: households with income at or below 80% of area median family income. Population Targeting: none

BUDGET

Source of Funds	Federal	State	Other
IFA HOME Grant	\$300,000		
Home Admin	\$15,000		
Total Project Cost:	\$315,000	\$0	\$0

Other Sources	Amount	Type	Years	Interest Rate	Eligible Match
City of Muscatine	\$30,000				\$30,000
City of Muscatine Admin	\$10,000				\$10,000
	\$				\$
All Sources Total:	\$355,000				\$40,000

HOME will be used for: Downpayment Assistance to at least 16 households-est. cost \$300,000

The HOME regulations at §92.254(f) state that a PJ must determine the appropriate amount of HOME assistance to provide to each homebuyer based on individual financial circumstances. Proper underwriting of the HOME-assisted homebuyer will ensure the PJ makes an informed decision about the amount of HOME assistance needed to make the unit affordable to each specific homebuyer; that the homebuyer is not being over subsidized or under subsidized. A PJ may not provide a uniform amount of assistance to each homebuyer irrespective of income, assets, or other circumstances. Such a program design does not take into account the individual financial circumstances of each homebuyer seeking HOME assistance and does not comply with the requirements of §92.254(f). In order to determine the specific amount of HOME assistance needed to ensure that the unit is affordable and sustainable over the long-term, PJs must examine the following for each homebuyer:

- housing and overall debt;
- monthly expenses;
- assets or cash reserves; and
- appropriateness of the amount of assistance.

Signature:

Email: Brian.Sullivan@IowaFinance.com



City of Muscatine

ITEM NUMBER 2023-0606

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

David Popp, Solid Waste Manager

SUBJECT

Request to Approve a Letter of Intent with Vespene Energy for a Landfill Gas to Energy Project

EXECUTIVE SUMMARY

For Council consideration is a request to approve a Letter of Intent with Vespene Energy for a possible landfill gas to energy project.

STAFF RECOMMENDATION

Staff recommends Council approve the Letter of Intent with Vespene Energy for investigations into a possible gas to energy project at the landfill.

BACKGROUND/DISCUSSION

At the November 9, 2023, Council in depth meeting, staff requested that Council approve the City Attorney, Landfill Engineer and City staff review and negotiate a Letter of Intent proposed by Vespene Energy for a possible gas to energy project at the Muscatine County Sanitary Landfill. Staff would then bring back the negotiated LOI for Council review and possible approval. This Letter of Intent sets forth an agreement to let Vespene Energy conduct a study at the landfill to establish the feasibility of a self-sustained gas to energy production project at the landfill. This agreement does not state that Vespene Energy will be the only company for a potential contract on an actual project, just that, for a six month time period, Vespene would be the only company allowed to conduct a feasibility study at the landfill. This agreement also does not guarantee that Vespene Energy will propose a project after the completion of the feasibility study. The results of the study conducted by Vespene will be provided to the City for review after it is completed.

At this point, Vespene Energy is the only company that has an interest in a project at the landfill.

CITY FINANCIAL IMPACT

Costs for the landfill Engineer and the City Attorney to review the Letter of Intent will be the responsibility of the City. These costs, if any, are not known at this time. There are funds in the landfill budget to cover legal fees.

ATTACHMENTS

1. Vespene LOI

City of Muscatine
215 Sycamore St
Muscatine, IA 52761

Re: Letter of Intent (“LOI”) between Vespene Energy, Inc (“Vespene”)

and

City of Muscatine (“Owner”)

Ladies and Gentlemen:

Vespene is proposing to develop a self-sustaining microgrid facility (the “Project”) to be located at the City of Muscatine Sanitary Landfill (the “Site”). Vespene has presented a preliminary proposal to Owner with the intention of providing a Final Proposal after a period of due diligence as presented herein. Vespene and Owner are interested in pursuing good faith negotiations for Definitive Agreements with respect to the Project after the Final Proposal has been presented.

1. Due Diligence Period

In connection with the planning of the Project, Vespene is engaging various contractors to provide engineering, testing, modeling, and sampling services with the intent to refine the landfill gas model and determine gas quality such that the Final Proposal can be appropriately drafted. Vespene and Owner agree to a period not to exceed 6 Months after execution of this LOI during which due-diligence will be completed and Final Proposal presented.

2. Exclusivity

Owner confirms that, during the Due Diligence Period, it does not intend to directly or indirectly solicit, evaluate or accept any offer from any party other than Vespene with respect to a landfill gas beneficial use project. This section constitutes a reflection of a good faith desire between the parties to evaluate the Final Proposal.

3. Costs and Expenses

Vespene shall bear all costs in connection with engineering, testing, modeling, and sampling activities during the Due Diligence Period. Any and all data acquired will be shared with Owner, and Owner will not be liable for any expenses regardless of whether the parties choose to enter into a Definitive Agreement. Each party shall bear their own costs and expenses (including, without limitation, attorneys’ fees and expenses) incurred in the negotiation and execution of this LOI and any potential Definitive Agreements, whether or not any Definitive Agreements are executed.

4. No Obligations; Non-Binding Agreement

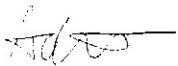
This LOI does not constitute a binding contractual offer by any party hereto, and is not otherwise intended to be binding on the parties. Neither party, nor any of their affiliates, shall be obligated to proceed with any transaction or assume any obligation unless and until the parties have negotiated and executed the Definitive Agreements. By this LOI, the parties do not intend to form a partnership, venture or corporation or to enter into any business relationship with any entity except as expressly stated herein.

5. Governing Law

This LOI shall be construed in accordance with and governed by the laws of the State of Iowa.

If the foregoing is satisfactory to you, please have a copy of this LOI executed by an authorized officer or representative of Owner and returned to Vespene by email at the address set forth below its signature. This LOI may be executed in any number of counterparts, each of which shall be deemed an original.

Respectfully,



Adam Wright
Co-Founder and CEO
Vespene Energy, Inc
adam@vespene.energy

ACCEPTED AND AGREED

By: _____

Name: _____

Title: _____

Date: _____



City of Muscatine

ITEM NUMBER 2023-0607

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

Kevin Coon, City Engineer
Brian Stineman, Public Works Director

SUBJECT

Request to Issue Change Order Number 2 to the West Hill Separation Project Phase 6 a/b in the Amount of \$428,052.90

EXECUTIVE SUMMARY

Presented for Council consideration is a request to issue Change Order Number 2 for the West Hill Sewer Separation Project Phase 6 a/b contract for the amount of \$428,052.90. This change order is a price adjustment for the Replacement of Unsuitable Backfill Material (Contractor Provided Mansand) which adjusts the price for any material placed beyond 120% of the original contract quantity from \$15.00 per CY to \$43.43 per CY. This change order will result in better material being placed underneath the roadway resulting in a reduced risk of future roadway failure.

STAFF RECOMMENDATION

Approve the Request

BACKGROUND/DISCUSSION

The contractor for Phase 6 a/b notified city staff in writing of a request for price adjustment for Replacement of Unsuitable Backfill Material. This request is appropriate per the contract when quantities exceed 120% of the original contract quantity and when the cost adjustment can be justified by the contractor. The contractor has provided appropriate costs to justify the new price. Quantity for Replacement of Unsuitable Backfill Material (Contractor Provided Mansand) has overrun due to the soils that were originally used when Papoose Creek Sewer was built being of poor quality and are not recommended for use. The contract does include items for using suitable soil from outside the site as trench backfill. These soils would require mechanical compaction. Due to the vibration monitoring that is required, and the age of the homes within the work area, using mechanical compaction is not recommended by either city staff or the contractor.

CITY FINANCIAL IMPACT

Funds are available for this work in the project budget.

ATTACHMENTS

1. West Hill Ph 6 Change Order 2

CONTRACT MODIFICATION

	Part	Non-Part
Non-Substantial	☐	☐
Substantial	☒	☐

No: CO 2

Concurrence Date _____

Contract ID: West Hill Phase 6A

County: Muscatine

Accounting ID: _____

Project No: N/A

Kind of Work: Sewer Separation

Date Prepared: 12/17/23

Contractor: KE Flatwork Inc.

You are hereby authorized to make the following changes to the contract documents.

A – Description of changes to be made or extra work to be done:

This change order is for the removal of an unforeseen obstacle (wing wall of Papoose Sewer) that was previously buried and is directly in conflict with the installation of new sanitary sewer as well as any future utilities. The change order is also for a price adjustment to item 17 pursuant to the contract under SUDAS section 1040 sub-section D. The contract allows for a price adjustment to be requested when the quantity for an item exceeds 120%.

A cost breakdown supplied by the contractor for the removal of the previously unknown wing wall is attached. These costs are broken down into a single line item needed to complete the work. This item is as follows:

Add Item 2010-K-2, REMOVAL OF UNKNOWN BOX CULVERT WING WALL, 11'X18', Item shall be a lump sum with a unit price of \$27,783.00.

The request for a change in price for item 17, Replacement of Unsuitable Backfill Material (Contractor Provided Mansand), is being requested due to a quantity overrun that would not account for trucking costs if the bid price for the item was held. As the project has progressed the material excavated along Papoose Sewer was fill material placed with the construction of Papoose and is of poor quality for use as backfill. This has led to the use of the replacement backfill items for all pipe work. While additional items for replacement backfill with material other than mansand exist in the contract, site conditions discourage their use due to the requirement of mechanical compaction along with required vibration monitoring. This change in price only applies to quantity placed beyond 120% of the original bid quantity. The price change and anticipated quantity is as follows:

Adjust price on Item 17, 3010-D, REPLACEMENT OF UNSUITABLE BACKFILL MATERIAL, Item shall have a price adjustment from \$15.00 per CY to \$43.43 per CY with an anticipated additional quantity of 10,612.8 CY for an anticipated total price of \$460,913.90

Note, that the above anticipated quantity would result in items 18, 19, and 20 not being used on this project resulting in a contract decrease of \$60,644.00. This change order is not removing these items, with the intent that should conditions allow, they will be used. The decrease in these items is being included in the overall cost of the change order to give an accurate depiction of the potential increase in total project cost.

Total cost of this change order is \$428,052.90

This change order will require concurrent approval from the DNR as well as City Council.

Contract Time Adjustment: ☒ No Time Added ☐ Time Added _____ ☐ To be determined later

When authorized, contractor agrees to perform the work outlined above in accordance with provisions of the contract documents.

Agreed: _____	Recommended: _____
Contractor	Site Staff
Date	Date

Approved: _____	Approved: _____
City Engineer	Public Works Director
Date	Date

Federal Participation ☐ Approved ☒ Not Eligible	City of Muscatine _____
	Mayor (if required) _____
	Date _____

CONTRACT MODIFICATION

No: CO 2

		Non-
	Part	Part
Non-Substantial	☐	☐
Substantial	☒	☐

Concurrence Date

Contract ID: West Hill Phase 6A

County: Muscatine

Accounting ID: _____

Project No: N/A

Kind of Work: Sewer Separation

Date Prepared: 12/17/23

Contractor: KE Flatwork Inc.

You are hereby authorized to make the following changes to the contract documents.

A – Description of changes to be made or extra work to be done:

Continued information from page 1:

It is noted that 2,194 CY of the 15,162 CY of total project backfill material will be the responsibility of Muscatine Power and Water as noted in the Recommendation to Award Letter for the project.

Change Order 1 was completed at a reduced cost to what the total change order was approved for. The actual cost of the change order resulted in \$73,317.21 compared to the approved amount of \$119,773.84.

KE Flatwork Inc**City of Muscatine**

Change Order wing wall off of papoose creek in the way of the sanitary sewer line
revised 12/16/23

<u>Item</u>	<u>Qty</u>	<u>Units</u>	<u>Unit Price</u>	<u>Total Price</u>
Dump trucks- hauling dirt and concrete away and stopage of work	32.00	Hr	\$115.00	\$3,680.00
Exploritory and stoppage of work once wing wall was found	8.00	HR	\$775.00	\$6,200.00
Crew to dig up wing wall and expose it for rivercity to cut and dig bigger	8	Hr	775.00	\$6,200.00
Crew to help river city to cut wall and dispose of wall	6	Hr	775.00	\$4,650.00
Crew to work around footing of wing wall and remove	4	Hr	775.00	\$3,100.00
Rivercity cutting to cut the wing wall	1	each	1,880.00	\$1,880.00
Overhead/Handling/profit/Small tools	10%		\$20,730.00	\$2,073.00
Total				\$27,783.00



Coon, Kevin <kcoon@muscatineiowa.gov>

Price adjustment of overrun on Mansand

Lucas Kluever <keflatwork@gmail.com>

Mon, Dec 18, 2023 at 9:47 AM

To: "Hopkins, Jeremy" <Jhopkins@muscatineiowa.gov>, "Coon, Kevin" <kcoon@muscatineiowa.gov>

Hey, Jeremy and Kevin

The new Mansand price for overage for over 120% of the contract is \$43.43 per CY using the Quarry conversion factor of 1.5 per ton to Cubic Yard.

The reason for the overage of Mansand due to bad soil conditions, Vibration monitoring that doesn't allow us to mechanically compact any other material. Using Mansand allows us to hydrocompact the mansand so it doesn't trip the vibration monitors.

Here is what I have for the breakdown cost.

Mansand is \$12.45 per ton

Haul rate is \$7.50 per ton

Handling- loading from our staging area and bring down to the job and pushing it in the trench is \$3 per ton

Compaction- NO Charge for Hydrocompation for the process we are using

Hauling away- The Unsuitable backfill Material Can be the same as Class 10 Excavation at a rate of \$9 per CY.

Even though digging it out of a trench is much harder and makes a dump truck sit longer than a stockpile pushed up from a dozer. Trying to be fair.

Please let me know if you have any questions.

Thank you,

Lucas Kluever

KE Flatwork Inc.

501 Blackhawk Trails Eldridge, IA

Cell: 563-357-9028

Office: 563-285-4404

Fax: 866-338-1517

keflatwork@gmail.com

www.keflatworkinc.com



City of Muscatine

ITEM NUMBER 2023-0608

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

Jon Koch, Water Pollution Control Plant Director

SUBJECT

Request to Approve the Contract Between the City of Muscatine and Heinz North America for the Eighth Extension to the Agreement Of Wastewater Service and Rates.

EXECUTIVE SUMMARY

Request to approve the eighth extension of the Agreement Of Wastewater Service And Rates between the City of Muscatine and Heinz North America, Division of H.J. Heinz Company, L.P.

STAFF RECOMMENDATION

Staff recommends approving this request

BACKGROUND/DISCUSSION

The City first entered into a contract for wastewater services with Heinz in 2003 to stabilize revenue projections. It has been extended every three years since and is a way for the City to anticipate revenue annually from the largest industrial contributor to the plant loading and revenue streams. It is paid every year according to flow and BOD (Biochemical Oxygen Demand) loading from the previous year. It is anticipated that they will pay over \$900,000.00 to the enterprise fund each of the three years of this contract.

CITY FINANCIAL IMPACT

This revenue is vital to the funding of wastewater treatment for the City.

ATTACHMENTS

1. Heinz 8th Contract Extension Signed.231201

EIGHTH EXTENSION TO AGREEMENT OF
WASTEWATER SERVICE AND RATES

THIS AGREEMENT, made and entered into this 1st day of December, 2023 by and between the **City of Muscatine, Iowa**, a municipal corporation organized and existing under the laws of the State of Iowa, hereinafter referred to as the **City**, and **Heinz North America, Division of H.J. Heinz Company, L.P.**, a limited partnership organized and existing under the laws of the State of Delaware hereinafter referred to as **Heinz**.

WITNESSETH: THAT WHEREAS, Heinz currently owns and operates an industrial facility Located in the City of Muscatine that discharges wastewater to the sanitary sewerage System of the City of Muscatine, and

WHEREAS, the City of Muscatine and Heinz entered into an agreement to establish rates and charges and other applicable provisions relating to the discharge of wastewater from the Heinz facility to the City's sanitary sewerage system with the term of said agreement being from July 1, 2003 through April 30, 2006, and subsequently the agreement was extended for the period May 1, 2006 through April 30, 2008, and subsequently the agreement was extended for the period May 1, 2008 through April 30, 2009, and subsequently the agreement was extended for the period May 1, 2009 through April 30, 2013, and subsequently the agreement was extended for the period May 1, 2013 through April 30, 2014, and subsequently the agreement was extended for the period May 1, 2014 through December 31, 2017, and subsequently the agreement was extended for the period January 1, 2018 through December 31, 2020, and subsequently the agreement was extended for the period January 1, 2021 through December 31, 2023

WHEREAS, the City and Heinz have determined it appropriate to enter into an extension to the existing agreement for the period January 1, 2024 through December 31, 2026.

NOW, THEREFORE, it is agreed that the Agreement Providing Industrial Wastewater Services and shall be amended by the following additions and modifications:

1. Under Paragraph 1.2 of **ARTICLE 1. SEWER USER CHARGES** following the Annual Wastewater Charge table for the period January 1 through December 31, 2023, add the following:

January 1-December 31, 2024 (Billed monthly Jan-Dec 2025)

Annual Flow Units (CCF)

Annual Aggregate (BODs lbs.)	0 to 150,000	150,001 to 200,000	200,001 to 250,000	250,001 to 275,000	275,001 to 300,000	300,001 to 325,000	325,001 to 350,000
0 to 600,000	\$430,187	\$482,327	\$541,112	\$640,586	\$702,223	\$764,014	\$826,913
600,001 to 700,000	\$444,930	\$482,327	\$541,112	\$640,586	\$702,223	\$764,014	\$826,913
700,001 to 800,000	\$460,207	\$482,327	\$541,112	\$640,586	\$702,223	\$764,014	\$826,913
800,001 to 900,000	\$474,012	\$482,327	\$541,112	\$640,586	\$702,223	\$764,014	\$826,913
901,000 to 1,000,000	\$490,763	\$482,327	\$541,112	\$640,586	\$702,223	\$764,014	\$826,913
1,000,001 to 1,100,000	\$507,553	\$482,327	\$541,112	\$640,586	\$702,223	\$764,014	\$826,913
1,100,001 to 1,200,000	\$521,316	\$482,327	\$541,112	\$640,586	\$702,223	\$764,014	\$826,913
1,200,001 to 1,300,000	\$536,594	\$482,327	\$541,112	\$640,586	\$702,223	\$764,014	\$826,913
1,300,001 to 1,400,000	\$551,871	\$497,603	\$541,112	\$640,586	\$702,223	\$764,014	\$826,913
1,400,001 to 1,500,000	\$567,148	\$604,544	\$641,941	\$701,569	\$740,060	\$778,550	\$841,440
1,500,001 to 1,600,000	\$582,426	\$619,822	\$657,218	\$716,846	\$755,337	\$793,828	\$856,718
1,600,001 to 1,700,000	\$597,704	\$635,100	\$672,496	\$732,124	\$770,615	\$809,106	\$871,996
1,700,001 to 1,800,000	\$612,981	\$650,377	\$687,773	\$747,401	\$785,892	\$824,383	\$887,273
1,800,001 to 1,900,000	\$628,259	\$665,655	\$703,051	\$762,679	\$801,170	\$839,661	\$902,551
1,900,001 to 2,000,000	\$643,536	\$680,932	\$718,329	\$777,957	\$816,447	\$854,938	\$917,828
2,000,001 to 2,100,000	\$658,814	\$696,210	\$733,606	\$793,234	\$831,725	\$870,216	\$933,106
2,100,001 to 2,200,000	\$674,091	\$711,488	\$748,884	\$808,512	\$847,003	\$885,493	\$948,384
2,200,001 to 2,300,000	\$689,584	\$726,981	\$764,376	\$824,005	\$862,495	\$900,986	\$963,876
2,300,001 to 2,400,000	\$705,077	\$742,474	\$779,869	\$839,498	\$877,988	\$916,479	\$979,369
2,400,001 to 2,500,000	\$720,570	\$757,966	\$795,362	\$854,990	\$893,481	\$931,972	\$994,862
2,500,001 to 2,600,000	\$736,063	\$773,459	\$810,855	\$870,483	\$908,974	\$947,465	\$1,010,355
2,600,001 to 2,700,000	\$751,556	\$788,952	\$826,347	\$885,976	\$924,466	\$962,958	\$1,025,847
2,700,001 to 2,800,000	\$767,048	\$804,445	\$841,840	\$901,469	\$939,959	\$978,451	\$1,041,340
2,800,001 to 2,900,000	\$782,541	\$819,938	\$857,333	\$916,962	\$955,452	\$993,943	\$1,056,833
2,900,001 to 3,000,000	\$798,034	\$835,431	\$872,826	\$932,455	\$970,945	\$1,009,436	\$1,072,326
3,000,001 to 3,100,000	\$813,527	\$850,923	\$888,319	\$947,947	\$986,438	\$1,024,929	\$1,087,819
3,100,001 to 3,200,000	\$829,020	\$866,416	\$903,812	\$963,440	\$1,001,930	\$1,040,422	\$1,103,311

January 1-December 31, 2025 (Billed monthly Jan-Dec 2026)

Annual Flow Units (CCF)

Annual Aggregate (BODs lbs.)	0 to 150,000	150,001 to 200,000	200,001 to 250,000	250,001 to 275,000	275,001 to 300,000	300,001 to 325,000	325,001 to 350,000
0 to 600,000	\$443,093	\$496,796	\$557,346	\$659,804	\$723,290	\$786,935	\$851,721
600,001 to 700,000	\$458,278	\$496,796	\$557,346	\$659,804	\$723,290	\$786,935	\$851,721
700,001 to 800,000	\$474,013	\$496,796	\$557,346	\$659,804	\$723,290	\$786,935	\$851,721
800,001 to 900,000	\$488,233	\$496,796	\$557,346	\$659,804	\$723,290	\$786,935	\$851,721
901,000 to 1,000,000	\$505,486	\$496,796	\$557,346	\$659,804	\$723,290	\$786,935	\$851,721
1,000,001 to 1,100,000	\$522,780	\$496,796	\$557,346	\$659,804	\$723,290	\$786,935	\$851,721
1,100,001 to 1,200,000	\$536,956	\$496,796	\$557,346	\$659,804	\$723,290	\$786,935	\$851,721
1,200,001 to 1,300,000	\$552,692	\$496,796	\$557,346	\$659,804	\$723,290	\$786,935	\$851,721
1,300,001 to 1,400,000	\$568,427	\$512,531	\$557,346	\$659,804	\$723,290	\$786,935	\$851,721
1,400,001 to 1,500,000	\$584,163	\$622,681	\$661,199	\$722,616	\$762,261	\$801,907	\$866,684
1,500,001 to 1,600,000	\$599,899	\$638,417	\$676,935	\$738,352	\$777,997	\$817,643	\$882,420
1,600,001 to 1,700,000	\$615,635	\$654,153	\$692,671	\$754,088	\$793,733	\$833,379	\$898,155
1,700,001 to 1,800,000	\$631,371	\$669,889	\$708,407	\$769,824	\$809,469	\$849,115	\$913,891
1,800,001 to 1,900,000	\$647,106	\$685,624	\$724,142	\$785,559	\$825,205	\$864,851	\$929,627
1,900,001 to 2,000,000	\$662,842	\$701,360	\$739,878	\$801,295	\$840,941	\$880,586	\$945,363
2,000,001 to 2,100,000	\$678,578	\$717,096	\$755,614	\$817,031	\$856,677	\$896,322	\$961,099
2,100,001 to 2,200,000	\$694,314	\$732,832	\$771,350	\$832,767	\$872,413	\$912,058	\$976,835
2,200,001 to 2,300,000	\$710,272	\$748,790	\$787,307	\$848,725	\$888,370	\$928,016	\$992,792
2,300,001 to 2,400,000	\$726,229	\$764,748	\$803,265	\$864,682	\$904,327	\$943,974	\$1,008,750
2,400,001 to 2,500,000	\$742,187	\$780,705	\$819,223	\$880,640	\$920,285	\$959,931	\$1,024,708
2,500,001 to 2,600,000	\$758,145	\$796,663	\$835,180	\$896,598	\$936,243	\$975,889	\$1,040,665
2,600,001 to 2,700,000	\$774,102	\$812,621	\$851,138	\$912,555	\$952,200	\$991,847	\$1,056,623
2,700,001 to 2,800,000	\$790,060	\$828,578	\$867,096	\$928,513	\$968,158	\$1,007,804	\$1,072,580
2,800,001 to 2,900,000	\$806,018	\$844,536	\$883,053	\$944,471	\$984,116	\$1,023,762	\$1,088,538
2,900,001 to 3,000,000	\$821,975	\$860,494	\$899,011	\$960,428	\$1,000,073	\$1,039,719	\$1,104,496
3,000,001 to 3,100,000	\$837,933	\$876,451	\$914,968	\$976,386	\$1,016,031	\$1,055,677	\$1,120,453
3,100,001 to 3,200,000	\$853,890	\$892,409	\$930,926	\$992,343	\$1,031,988	\$1,071,635	\$1,136,411

January 1-December 31, 2026 (Billed monthly Jan-Dec 2027)

Annual Flow Unit (CCF)

Annual Aggregate (BODs lbs.)	0 to 150,000	150,001 to 200,000	200,001 to 250,000	250,001 to 275,000	275,001 to 300,000	300,001 to 325,000	325,001 to 350,000
0 to 600,000	\$456,386	\$511,700	\$574,066	\$679,598	\$744,989	\$810,543	\$877,272
600,001 to 700,000	\$472,026	\$511,700	\$574,066	\$679,598	\$744,989	\$810,543	\$877,272
700,001 to 800,000	\$488,233	\$511,700	\$574,066	\$679,598	\$744,989	\$810,543	\$877,272
800,001 to 900,000	\$502,880	\$511,700	\$574,066	\$679,598	\$744,989	\$810,543	\$877,272
901,000 to 1,000,000	\$520,650	\$511,700	\$574,066	\$679,598	\$744,989	\$810,543	\$877,272
1,000,001 to 1,100,000	\$538,463	\$511,700	\$574,066	\$679,598	\$744,989	\$810,543	\$877,272
1,100,001 to 1,200,000	\$553,064	\$511,700	\$574,066	\$679,598	\$744,989	\$810,543	\$877,272
1,200,001 to 1,300,000	\$569,273	\$511,700	\$574,066	\$679,598	\$744,989	\$810,543	\$877,272
1,300,001 to 1,400,000	\$585,480	\$527,907	\$574,066	\$679,598	\$744,989	\$810,543	\$877,272
1,400,001 to 1,500,000	\$601,688	\$641,361	\$681,035	\$744,294	\$785,129	\$825,964	\$892,684
1,500,001 to 1,600,000	\$617,896	\$657,569	\$697,243	\$760,502	\$801,337	\$842,172	\$908,892
1,600,001 to 1,700,000	\$634,104	\$673,777	\$713,451	\$776,710	\$817,545	\$858,380	\$925,100
1,700,001 to 1,800,000	\$650,312	\$689,985	\$729,659	\$792,918	\$833,753	\$874,588	\$941,308
1,800,001 to 1,900,000	\$666,520	\$706,193	\$745,867	\$809,126	\$849,961	\$890,796	\$957,516
1,900,001 to 2,000,000	\$682,728	\$722,401	\$762,075	\$825,334	\$866,169	\$907,004	\$973,724
2,000,001 to 2,100,000	\$698,936	\$738,609	\$778,283	\$841,542	\$882,377	\$923,212	\$989,932
2,100,001 to 2,200,000	\$715,144	\$754,817	\$794,491	\$857,750	\$898,585	\$939,420	\$1,006,140
2,200,001 to 2,300,000	\$731,580	\$771,254	\$810,927	\$874,187	\$915,021	\$955,857	\$1,022,576
2,300,001 to 2,400,000	\$748,016	\$787,690	\$827,363	\$890,623	\$931,457	\$972,293	\$1,039,012
2,400,001 to 2,500,000	\$764,453	\$804,127	\$843,799	\$907,059	\$947,894	\$988,729	\$1,055,449
2,500,001 to 2,600,000	\$780,889	\$820,563	\$860,236	\$923,496	\$964,330	\$1,005,166	\$1,071,885
2,600,001 to 2,700,000	\$797,325	\$836,999	\$876,672	\$939,932	\$980,766	\$1,021,602	\$1,088,321
2,700,001 to 2,800,000	\$813,762	\$853,436	\$893,108	\$956,368	\$997,203	\$1,038,038	\$1,104,758
2,800,001 to 2,900,000	\$830,198	\$869,872	\$909,545	\$972,805	\$1,013,639	\$1,054,475	\$1,121,194
2,900,001 to 3,000,000	\$846,634	\$886,308	\$925,981	\$989,241	\$1,030,075	\$1,070,911	\$1,137,630
3,000,001 to 3,100,000	\$863,071	\$902,745	\$942,417	\$1,005,677	\$1,046,512	\$1,087,347	\$1,154,067
3,100,001 to 3,200,000	\$879,507	\$919,181	\$958,854	\$1,022,114	\$1,062,948	\$1,103,784	\$1,170,503

2. Under **ARTICLE 4. SAMPLING AND TESTING** removing Paragraph 4.3, 4.8 and 4.9.
3. Under **ARTICLE 6. TERMS OF AGREEMENT** following Paragraph 6.10, add the following:
 "6.11 On or before July 15th, 2026, the City shall present to Heinz an initial proposal for an extension of the wastewater service and rates agreement. If no extension to the agreement is approved on or before December 1, 2026, the agreement shall terminate on December 31, 2026, and wastewater charges and rates for the Heinz facility shall be those applicable under the City of Muscatine's sewer user charge ordinance for users whose rates are not established by agreement.".
4. Except as modified herein, the Agreement for Wastewater Service and Rates shall remain in full force and effect for the term of this Eighth Extension of Agreement Wastewater Service and Rates.

**HEINZ NORTH AMERICA,
DIVISION OF H.J. HEINZ COMPANY, L.P.**

CITY OF MUSCATINE, IOWA

By Wendy Neup
 Title Plant Manager
 Date 12-1-2023

By _____
 Title Mayor
 Date _____

Attest:

By Troy Ticeleman
 Title Engineering manager
 Date 12.1.2023

Attest:

By _____
 Title City Clerk
 Date _____



City of Muscatine

ITEM NUMBER 2023-0609

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

Melissa Rinnert, Housing Programs Supervisor
Jodi Royal-Goodwin, Community Development Director

SUBJECT

Request to Approve a Contract with Johnson Controls for \$12,171.18 to Replace the Door Entry System at Clark House Apartments

EXECUTIVE SUMMARY

Presented for Council consideration is a contract with Johnson Controls for \$12,171.18 to replace the door entry system at Clark House Apartments.

STAFF RECOMMENDATION

Staff recommends Council approve the contract.

BACKGROUND/DISCUSSION

The intercom/door entry system at Clark House (50+ senior living property) is no longer compatible with building's current phone system. The entry system enable tenants to open the door from their phones to allow social services agencies, home health care agencies, family and friends into the building. This capability is essential to the health and well-being of tenants. The current system is minimally working, but no changes can be made. If a new tenant moves in, staff is unable to add the tenant into the system that would allow the tenant to give access without physically coming down to let someone in. Likewise, if a current tenant changes their phone number update this information in the system. There are numerous new tenants at Clark House that are burdened by not having an active system.

A request for quotes was released, and three responses were received. However, only Johnson Controls bid was considered responsive and included all of the Department of Housing and Urban Development (HUD) required documentation.

City Council acts as the Muscatine Municipal Housing Agency's Board of Directors and as such must approve the contract. MMHA will also enter into an annual service agreement with Johnson Controls to maintain the system.

CITY FINANCIAL IMPACT

There will be no impact to the general fund. Contract expenses will be paid through the MMHA Capital Fund Program.

ATTACHMENTS

1. Clark House Aiphone Agreement 12.18.23

**COMMERCIAL SALES AGREEMENT****TOWN NO.**
0154-ROCK ISLAND, IL**CUSTOMER NO.**
102400343**JOB NO.****PO NO.****ESTIMATE NO.**
1-7ULXSSH**DATE:** 12/18/2023**Johnson Controls Security Solutions LLC ("Johnson Controls")**Timothy Hainey
326 11th Street,
Bettendorf, IA 52722
Tele. No.Clark House Apartments
d/b/a:

("Customer")

Customer Billing Information117 W Third St,
MUSCATINE, IA 52761**Attn:****Tele. No.****Customer Premises Served**117 W Third St,
MUSCATINE, IA 52761**Attn:** Rob Awbrey**Tele. No.** (563) 264-2335

This Commercial Sales Agreement is between Customer and Johnson Controls Security Solutions LLC ("Johnson Controls") effective as of the date signed by Customer. By entering into this Agreement, Johnson Controls and Customer agree to the Terms and Conditions contained in this Agreement. The Equipment and/or Services, collectively the System(s) covered under this Agreement is/are listed in the attached Schedule(s) of Protection / Scope of Work ("SOW"). This offer shall be void if not accepted in writing within thirty (30) days from the date first set forth above.

I. THE FOLLOWING DOCUMENTS ARE ATTACHED TO THIS AGREEMENT AND ARE INCORPORATED BY REFERENCE:

- | | |
|---|--|
| (a) Hazardous Substance Checklist and Customer Letter | (e) State Specific Forms, if applicable (e.g., local permit applications) |
| (b) Scope of Work / Schedule(s) of Protection | (f) Customer Installation Acceptance Form (specific to Equipment/Services purchased) |
| (c) Terms and Conditions | (g) If multiple locations, see attached schedule |
| (d) Additional Terms and Conditions | |

II. CHARGES AND FEES; TAXES: a. Equipment Installation. Customer agrees to pay the total Equipment purchase price and/or installation charges set forth in the Scope of Work/Schedule of Protection plus applicable "Fees" and "Taxes" as defined below ("Installation Charge"). Upon acceptance of this Agreement, Customer will pay to Johnson Controls the Installation Deposit Amount set forth in the Scope of Work/Schedule of Protection. Johnson Controls may invoice Customer for progress billings based upon Equipment and/or System components delivered or stored, installation of Equipment and/or System components, and/or Services performed before completion of the System/Equipment installation, activation of the System, connection to the CMC, or any other Service(s). All invoices for the installation Deposit Amount and the Installation Charges are due upon receipt. Any outstanding Installation Charges and/or Fees shall be due and payable as a precondition to activation of System and, if applicable, connection to Johnson Controls Central Monitoring Center ("CMC") or any other Service(s). Any changes in the Statement of Work/Schedule of Protection made by the Customer after execution of this Agreement must be agreed to by Johnson Controls and Customer in writing and may be subject to additional charges, fees and/or taxes. Any equipment ordered by Customer by e-mail or telephone order shall be subject to terms and conditions of the Agreement and may be subject to shipping, handling, and/or restocking fees. Until Customer has paid Johnson Controls the Installation Charge and Fees, and Taxes in full, Customer grants to Johnson Controls a security interest in the Equipment and all the proceeds thereof to secure such payment.

b. Services. Customer agrees to pay Service Charges per annum set forth in the Scope of Work/Schedule of Protection (the "Annual Service Charges"), payable in advance on a(n) **Annual** basis, unless otherwise agreed by the parties in writing, plus applicable Taxes for 5 year(s) (the "Initial Term") effective from the date such Service is operative under this Agreement. Invoices are due within thirty (30) days of the date of the invoice. After the Initial Term this Agreement shall automatically renew on a(n) **Annual** basis. Johnson Controls will provide Customer with notice of any adjustments in the Charges, Fees and/or Taxes applicable to the renewal period no later than forty-five (45) days prior to the commencement of the renewal period. Unless terminated by either party upon written notice at least thirty (30) days prior to the anniversary date, the adjusted Charges, Fees and/or Taxes will be the Charges, Fees and/or Taxes for the renewal period. Johnson Controls shall have the right to increase Annual Service Charge(s) after one (1) year. Notwithstanding any other term in this Agreement, Johnson Controls may increase prices upon notice to Customer to reflect increases in material and labor costs. In addition, prices for Equipment covered by this Agreement may be adjusted by Johnson Controls, upon notice to Customer at any time prior to shipment and regardless of Customer's acceptance of the Johnson Control's proposal or quotation, to reflect any increase in Johnson Controls' cost of raw materials (e.g., steel, aluminum) inability to secure Equipment, changes or increases in law, labor, taxes, duties, tariffs or quotas, acts of government, any similar charges, or to cover any extra, unforeseen and unusual cost elements. For termination prior to the end of the Initial Term, Customer agrees to pay, in addition to any outstanding Fees and charges for Service(s) rendered prior to termination 90% of the Annual Service Charge(s) remaining to be paid for the unexpired term of the Agreement as liquidated damages but not as a penalty.

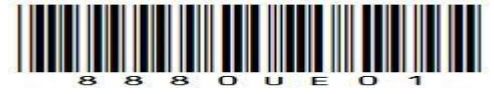
c. Other Charges. Customer agrees to pay any assessments, taxes, fees or charges imposed by any governmental body, telephone, communication, or signal transmission company such as false alarm, permitting or connection fees, or administration fees or service charges assessed by Johnson Controls related to AHJ requirements and/or changes to applicable laws, the need to reprogram alarm controls/devices to comply with area code, signal transmission, numbering or other changes relating to the installed Equipment and/or Service(s) provided under this Agreement ("Fees"). Customer is solely responsible to pay all applicable sales, use and/or similar taxes imposed by any taxing or governmental authority on the Equipment, System and/or Services provided hereunder ("Taxes") unless Customer provides to Johnson Controls a valid tax exemption certificate authorized by an appropriate taxing authority. If Customer fails to provide a valid tax exemption certificate, Customer shall remain liable for the payment of any such Taxes until paid in full.

d. Invoicing. Pricing is based upon the billing and payment terms set forth in this Agreement. Invoices are due upon receipt unless otherwise specified on the invoice. Invoices will be delivered and are to be paid via ACH bank transfer. Johnson Controls ACH/EFT bank transfer details will be provided once the Agreement is signed and agreed to by the parties. Disputed invoices must be identified in writing within twenty-one (21) days of the date of invoice. Payment of any disputed amounts is due and payable upon resolution. Payment is a condition precedent to Johnson Controls' obligation to perform Services under this Agreement. Charges for Equipment and material covered by this Agreement do not include any amounts for changes in tariffs, duties or other similar charges imposed and/or enacted. This Agreement is entered into with the understanding that the services to be provided by Johnson Controls are not subject to any local, state, or federal prevailing wage statute. If it is later determined that local, state, or federal prevailing wage rates apply to the services to be provided by Johnson Controls, Johnson Controls reserves the right to issue a modification or change order to adjust the wage rates to the required prevailing wage rate. Customer agrees to pay for the applicable prevailing wage rates. Customer shall provide financial information requested by Johnson Controls to verify Customer's ability to pay for goods or services. If Customer fails to provide financial information or if Johnson Controls, in its sole discretion determines that reasonable grounds exist to question Customer's ability or willingness to make payments when due (e.g., not making payments when due, late payments, or a reduction in Customer's credit score), Johnson Controls may defer shipments, change payment terms, require cash in advance and/or require other security, without liability and without waiving any other remedies Johnson Controls may have against Customer. Johnson Controls shall provide Customer with advance written notice of changes to payment terms.

III. ENTIRE AGREEMENT; CUSTOMER ACCEPTANCE: This Agreement, together with all of its written Amendments, Riders, SOW and/or Exhibits, constitutes the entire agreement between the Customer and Johnson Controls relating to the subject matter hereof and supersedes any prior or contemporaneous oral or written agreements and understandings. The terms and conditions of this Agreement will prevail over any conflicting, inconsistent or additional terms and/or conditions contained in any purchase order, agreement, SOW or other document issued by Customer. Any changes must be mutually agreed to in writing by the authorized representatives of the Customer and Johnson Controls. In signing this Agreement, Customer is not relying on any advice, advertisements, or oral representations of Johnson Controls and agrees to be bound to the terms and conditions contained in all the pages of the Agreement. Customer agrees that any representation, promise, condition, inducement or warranty, express or implied, not included in this Agreement will not be binding upon Johnson Controls, and that the terms and conditions in this Agreement apply as printed without alteration or qualification, except as specifically modified by a written agreement signed by Johnson Controls and Customer. Any changes in the Statement of Work or scope of the work requested by the Customer after the execution of this Agreement may result in additional cost to the Customer and any such changes/additions must be authorized in a writing signed by both the Customer and Johnson Controls. Customer's failure to accept and sign this Agreement within thirty (30) days of the date shown above may result in price increases. Customer acknowledges that: (a) Johnson Controls has explained the full range of protection, equipment, and services available to Customer; (b) additional protection over and above that provided herein is available and may be obtained from Johnson Controls at an additional cost to the Customer; (c) Customer desires and has contracted for only the Equipment and/or Service(s) itemized in this Agreement; (d) the Equipment/Service(s) specified in this Agreement are for Customer's own use and not for the benefit of any third party; (e) Customer owns the premises in which the Equipment is being installed or has the authority to engage Johnson Controls to carry out the installation in the premises; and (f) Customer will comply with all laws, codes and regulations pertaining to the use of the Equipment/Service(s).

ATTENTION IS DIRECTED TO THE WARRANTY, LIMIT OF LIABILITY AND OTHER CONDITIONS CONTAINED IN THE SECTIONS ENTITLED "TERMS AND CONDITIONS" AND "ADDITIONAL TERMS AND CONDITIONS". THIS AGREEMENT REQUIRES FINAL APPROVAL OF A JOHNSON CONTROLS AUTHORIZED MANAGER BEFORE ANY EQUIPMENT/SERVICES MAY BE PROVIDED. IF APPROVAL IS DENIED, THIS AGREEMENT WILL BE TERMINATED AND JOHNSON CONTROLS ONLY OBLIGATION TO CUSTOMER WILL BE TO NOTIFY CUSTOMER OF SUCH TERMINATION AND REFUND ANY AMOUNTS PAID IN ADVANCE.

[Signature Follow on Next Page]



COMMERCIAL SALES AGREEMENT

TOWN NO.
0154-ROCK ISLAND, IL

CUSTOMER NO.
102400343

JOB NO.

PO NO.

ESTIMATE NO.
1-7ULXS5H

IF MAINTENANCE SERVICE IS DECLINED, CUSTOMER MUST INITIAL
HERE _____

JOHNSON CONTROLS SECURITY SOLUTIONS LLC

IF A 5-DAY FAMILIARIZATION PERIOD IS REQUESTED, CUSTOMER MUST INITIAL HERE

CUSTOMER: _____

Presented by: _____
(Signature of Johnson Controls Sales Representative)

Sales Agent: Timothy Hainey
Sales Representative Registration Number (if applicable): _____

Accepted By: _____
(Signature of Customer's Authorized Representative)

(Name Printed)

Title: _____

Date Signed: _____

CUSTOMER ACCEPTANCE

To ensure that JCI is compliant with your company's billing requirements, please provide the following information:

PO is required to facilitate billing: NO: ☐ this signed contract satisfies Agreement

YES: ☐ Single PO Required for Initial Term

☐ Annual PO Required

☐ ANSC PO Required Yearly (ANSC = Annual Service Charge)

AR Invoice are accepted via e-mail: YES: ☐ Email address to be used: _____

NO: ☐ Please submit invoices via mail ☐ NO: Please submit via _____

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COMMERCIAL SALES AGREEMENT

TOWN NO.
0154-ROCK ISLAND,
IL

CUSTOMER NO.
102400343

JOB NO.

PO NO.

ESTIMATE NO.
1-7ULXS5H

SCOPE OF WORK / SCHEDULE OF PROTECTION

IV. SCOPE OF WORK / SCHEDULE OF PROTECTION ("SOW"): Johnson Controls agrees to install or cause to be installed the Equipment and furnish the Service(s), collectively, the System, on the terms and conditions set out in this Agreement.

A. Ownership of System and/or Equipment: Direct Sale (equipment to become property of the Customer upon payment of Installation Charges and Fees in full).

B. Services to be Provided ("Services")

Alarm monitoring and Notification Services:

No Service Selected

Video Surveillance Services:

No Service Selected

Managed Access Control Services:

No Service Selected

Video Equipment:

No Service Selected

Maintenance Service Plan; Preventive Maintenance/Inspection:

Expert Maintenance PROVIDED / Inspections NOT PROVIDED

Additional Services:

Hosted Access Service PROVIDED

C. Equipment to be Installed ("Equipment"): Johnson Controls will install, or cause to be installed, the Equipment (or equivalent), as set forth in this SOW in Customer's designated facility(ies). As used herein, "installation" means: (i) affixing all Equipment and materials provided by Johnson Controls at such locations within the facility(ies) as are designated by Customer; (ii) providing and pulling cables/wires required to connect the Equipment to Customer's Communications Facilities and making such connections; (iii), in the case of a Digital Communicator installation, mount Equipment and plug into RJ31X phone jack previously installed by Customer; (iv) in the case of radio installation, mount radio Equipment and program Equipment with number furnished by Customer; (v) providing and installing software/firmware required by the Equipment; (vi) performing testing as required to establish that the Johnson Controls Equipment is connected, is functioning according to its specifications, and is communicating over Customer's Communications Facilities; and (vii) providing user-level training to Customer's designated representative in the use of such Equipment.

Qty	Product Name	Location
500	18/4 cable to connect LPS and Locks	4.02
2	KTES 250 TENANTS UNIT	
2	Option for 3000 tenants	
500	CLIENT IS RUNNING OWN CABLE	
2	OPTIONAL RELAY DPDT FOR KT-300	

D. CHARGES AND ESTIMATED TAX:

1. Installation Charge:

Installation Charge Amount:	\$12,171.18
* Estimated Tax(es):	\$0.00
TOTAL INSTALLATION CHARGE:	\$12,171.18
Installation Deposit Amount:	\$6,085.59

2. Annual Service Charge:

Annual Service Charge Amount:	\$1,664.08
* Estimated Tax(es):	\$0.00
TOTAL ANNUAL SERVICE CHARGE:	\$1,664.08

* Tax value shown is estimated and may differ from the actual tax value that will be on the invoice.

E. Scope of Work: This Section is intended for installation use only. Any language contained in this Section that attempts to modify the Terms and Conditions of this Agreement shall be void and of no effect.

Contact Information: Rob Awbrey rawbrey@muscatineiova.gov 563-272-9317 Tim Hainey Tim.jay.hainey@jci.com 319-329-4556

System Operation: JCI to install KANTECH KTES. This system will allow the user to contact residents at the apartment complex via cell phone.. 2 Aiphones will be removed one on the second floor by the parking garage and 1 on the lower level. Cat 6 cable and 18/4 has been included and the client will be responsible for running it. System can accommodate up to 3000 residents.

Programming Info: Program the KTES intercom system to communicate to Cell phones and unlock doors. Programming will need to be done on clients Northern Controller System to ensure the strike releases properly. The client in the future will be upgrading their Access control system. JCI will make sure the client is connected with hosted services so they can easily add residents.

Site Conditions: Existing: No lifts or special equipment needed. Client will run Cable.

Existing Equipment: Remove

Customer Expectations: All work to be performed Monday thru Friday 8 AM to 5 PM excluding Holidays.

Training Expectations: Training expectations Prior to completion of the job. Coordinate with designated contact with employees that will need to be trained on the provided system

General Comments:

Customer Responsibilities / Johnson Controls Exclusions: Customer to provide all necessary 110v A/C power for Security Equipment Client will run the CAT 6 from location of KTES to their network switch to go out to the internet. This will allow JCI to connect with our hosted services and allow for easier programming of the KTES System. Client will run the provided 18/4 from the door strikes to the head end of clients current northern controller for the door release of the electrical strike. 2 ports total will be needed for KTES Analog to IP Converter would be needed for each KTES each with dedicated VOIP # to be coordinated with your phone provider.

Documentation Needs: Client will sign off on job completion.

Contract Notes -

TERMS AND CONDITIONS

TERMS AND CONDITIONS
V.Customer and Johnson Controls agree as follows:
A. Services.
A.1.Central Station Signal Receiving and Notification (Alarm Monitoring) Services. Intentionally left blank - Services have not been purchased.
A.2.Communication Facilities. Intentionally left blank – Alarm Monitoring Services have not been purchased.
A.3.1 Enhanced Maintenance Service Plan. Intentionally left blank - Services have not been purchased.
A.3.2 Expert Maintenance Service Plan (“Expert Maintenance”). 1. If Expert Maintenance is purchased, Johnson Controls will provide and bear the expense of maintenance/repair of the covered Equipment for issues related to normal wear and tear. The following are not covered under Expert Maintenance and any requested service will be provided on a time and materials basis: (a) window foil, (b) security screens, (c) product installed contrary to OEM specifications, (d) exterior wiring, (e) programming changes, (f) software updates/upgrades, unless Software Support Services are purchased, (g) consumables such as batteries and printer supplies, and (h) “Conditions” not covered by Warranty shown below. Customer shall pay for any related labor and/or materials for such work at Johnson Controls’ then applicable rates. Additional charges may apply for service requiring the use of a lift. Johnson Controls’ obligation to perform Expert Maintenance service relates solely to the covered Equipment. 2. If Expert Maintenance is not purchased prior to the expiration of the Equipment Warranty, Johnson Controls will provide such Expert Maintenance only after inspecting the Equipment to be covered and making any necessary repairs or replacements to bring the Equipment/System into compliance with Johnson Controls’ specifications and/or the standards set by applicable law. 3. Expert Maintenance will be furnished during Johnson Controls’ “Normal Working Hours” (between 8:00 A.M. and 4:30 P.M. Monday through Friday, except holidays). Expert Maintenance performed outside of these hours is subject to additional charges. Provision of Expert Maintenance is conditioned upon the continued availability of system components/parts from the original equipment manufacturer (“OEM”).
A.3.3 Optimum Maintenance Service Plan. Intentionally left blank - Services have not been purchased.
A.3.4 Essential Maintenance Service Plan. Intentionally left blank - Services have not been purchased.
A.4. Testing/Inspections Service (“T/I”). Intentionally left blank - Services have not been purchased.
A.5.Investigator Response Service. Intentionally left blank - Services have not been purchased.
A.6. Select View Managed Video Services/Interactive Video Monitoring Services. Intentionally left blank - Services have not been purchased.
A.6.1.Video/Audio Alarm Verification Service/Video Verification. Intentionally left blank - Services have not been purchased.
A.6.2.Video Guard Tour. Intentionally left blank - Services have not been purchased.
A.6.3.Video Escort. Intentionally left blank - Services have not been purchased.
A.6.4.Video Assist. Intentionally left blank - Services have not been purchased.
A.6.5.Video Audit. Intentionally left blank - Services have not been purchased.
A.6.6.Outdoor Interactive Video Monitoring Services. Intentionally left blank - Services have not been purchased.
A.6.7. Managed Video Portal. Intentionally left blank - Services have not been purchased.
A.6.8.Unattended Delivery – Alarm Based Video Monitoring. Intentionally left blank - Services have not been purchased.
A.6.9.Unattended Delivery – Live Video Monitoring of Process - Intentionally left blank - Services have not been purchased.
A.7.Closed Circuit Television (“CCTV”) /Video Equipment. Intentionally left blank – no CCTV/Video Equipment has been purchased.
A.8. New York City Fire System. Intentionally left blank.– covered system is not installed in NYC
A.9. Vision/Vision with Auditing. Intentionally left blank - Service is no longer offered.
A.10. Hosted Access. Customer may use the service to help control access to its facilities through Johnson Controls’ web-based portal. Additional details may be found on https://hostedaccess.johnsoncontrols.com
A.11. Data Hosting/Storage Services. Intentionally left blank - Services have not been purchased.
A.12. Data Hosting/Storage Services Encrypted. Intentionally left blank - Services have not been purchased.
A.13. Mobile Security Management (“MSM”) Services. Intentionally left blank - Services have not been purchased.
A.13. Mobile Security Management (“MSM”) Services. Intentionally left blank - Services have not been purchased.
A.14. Software Support Services – No Upgrades. Intentionally left blank - Services have not been purchased.
A.15. Lynx Network Duress and Emergency Notification System (“Lynx System”). Intentionally left blank – Lynx System/Services have not been purchased.
A.16. RFID Tracking System (“System”). Intentionally left blank – RFID Systems have not been purchased.
A.17. HID SEOS Mobile Credential Service (“Service”). If HID SEOS Mobile Credential Service is purchased, the following terms shall govern Customer’s use of the Service and shall survive termination or expiration of the Agreement. 1. Johnson Controls will provide customer with the ability to utilize HID SEOS Mobile Credential Service in their physical access control environment. As used herein the term “Data” shall mean any data or information used/required by Customer to manage or run its access control system, including, but not limited to, information used to authenticate users and permit access to Customer’s premises. To the extent that the “Service” to be provided include hosting, storage, management, or conversion of Customer Data, or (5) updates or upgrades to Customer’s access control system software and/or associated data/database, Customer understands and agrees that (a) during performance of the Service, any Data converted into a format compatible with the database, or placed or stored within the database may be lost, damaged, or compromised; (b) Customer is responsible to take appropriate measures to protect the Data prior to receiving or using the Service, including, but not limited to, masking personally identifiable information and performing backups; (c) Johnson Controls will take reasonable technical, administrative and information security measures to protect the Data; and (d) Johnson Controls will not be held responsible or liable for any loss, damage, or claims arising from or out of the loss or compromise of any Data. 2. In connection with Customer’s use of and Johnson Controls’ provision of the Service, Customer, Johnson Controls, and/or Johnson Controls’ Subcontractors, may transmit, record, store, provide and/or receive unencrypted Data (“Transmissions”) via the Internet. Johnson Controls and/or its Subcontractors may store such Transmissions in off-shore facilities. Johnson Controls does not warrant the integrity, accuracy, confidentiality, or security of such Transmissions with regard to unauthorized use, disclosure, corruption, interception or otherwise (collectively, “Security Risks”). Customer hereby assumes and releases Johnson Controls of and from all Security Risks and any associated damages or liability arising out of or related to Data Transmissions and Data Security Risks. Customer is responsible for all Internet Service Provider and telecommunication charges incurred by Customer to facilitate Data Transmissions. 3. Customer acknowledges and agrees that Johnson Controls shall have no liability whatsoever for the content of the Transmissions or signals and/or data transmission failures regardless of (a) the cause of such transmission failure; (b) whether Johnson Controls had knowledge of or should have had knowledge of any such failure or the content of any such Transmissions; and/or (c) whether Customer has paid Johnson Controls for any such Services. Customer acknowledges that the use of radio frequencies, cellular devices, and wireless equipment may be regulated and controlled by the Federal Communications Commission and changes in rules, regulations and policies may necessitate Johnson Controls’ discontinuance of any equipment, systems, or Services here under. The Customer agrees that the liability of any Johnson Controls third-

party service/software provider ("Subcontractor"), including but not limited to any wireless service/equipment provider, is limited in accordance with, and such Subcontractor(s) may invoke, the provisions of this section. 4. THE CUSTOMER SHALL INDEMNIFY AND SAVE HARMLESS AND, AT ITS OWN COST AND EXPENSE, DEFEND JOHNSON CONTROLS FROM AND AGAINST ANY AND ALL DAMAGES, LIABILITIES AND COSTS OR EXPENSE OF ANY KIND ARISING OUT OF OR FROM ANY DATA CONVERTED, STORED, HOSTED, OR TRANSMITTED BY, TO, OR FROM JOHNSON CONTROLS OR ITS SUBCONTRACTORS OR FOR ANY REASON OUT OF THE RELEASE, REPRODUCTION, CIRCULATION, PUBLICATION OR USE OF ANY SUCH DATA BY ANYONE, INCLUDING, BUT NOT LIMITED TO, CAUSES OF ACTION FOR IDENTITY THEFT, PERSONAL INJURY, FALSE ARREST, FALSE IMPRISONMENT, OR MALICIOUS PROSECUTION.

A.18. Customer For Life Program ("Service"). Intentionally left blank – Service has not been purchased.

A.19. Outdoor Radar Perimeter Protection. Intentionally left blank – System has not been purchased.

A.20. Self-Printing Service. Intentionally left blank – Service has not been purchased.

A.21. Audio Enabled Devices. Intentionally left blank – Equipment has not been purchased.

A.22. Proactive Health Services. Intentionally left blank - Services have not been purchased.

A.23. Automated Notification. Intentionally left blank - Services have not been purchased.

A.24. Remote Technical Services. Intentionally left blank - Services have not been purchased

A.25. Anyvision Devices. Intentionally left blank – Equipment has not been purchased.

A.26. WhosOnLocation Service. Intentionally left blank - Services have not been purchased.

A.27. Vape Detection System. Intentionally left blank - Services have not been purchased.

A.28. Alcatraz Cloud Service. Intentionally left blank - Services have not been purchased.

A.29. CloudVue Service. Intentionally left blank - Services have not been purchased.

A.30. Visual Alarm Verification Service. Intentionally left blank - Services have not been purchased.

A.31. Halo Smart Sensor System. Intentionally left blank - System have not been purchased.

A.32. Embedded Resource Services. Intentionally left blank - Service have not been purchased.

A.33. Open Path System. Intentionally left blank - System or Service have not been purchased.

A.34 Open Eye Cloud Video Platform ("Open Eye Services"). Intentionally left blank - System or Service have not been purchased.

A.35 Sabre Systems Services. Intentionally left blank - System or Service have not been purchased.

A.36 Cantronics Telethermographic Device. Intentionally left blank - System or Service have not been purchased.

A.37. Digital Barriers Telethermographic System. Intentionally left blank - System or Service have not been purchased.

A.38. Installation and Lease Subscription Services for Evolv Express. Intentionally left blank - System or Service have not been purchased.

A.39. Installation and Purchase Subscription Services for Evolv Express. Intentionally left blank - System or Service have not been purchased.

A.40. Illustra Telethermographic System. Intentionally left blank - System or Service have not been purchased.

A.41. Wello Body Temperature Detection System. Intentionally left blank - System or Service have not been purchased.

A.42. ZKTECO Temperature System. Intentionally left blank - System or Service have not been purchased.

A.43. Milestone Video Surveillance Equipment. Intentionally left blank - System or Service have not been purchased.

A.44. SES Mobile-Based Keyless Access Control System. Intentionally left blank - System or Service have not been purchased.

A.45. Solink Cloud Video Services. Intentionally left blank - System or Service have not been purchased.

A.46. Qolsys Panel. Intentionally left blank - Panel have not been purchased.

A.47. GuardRFID. Intentionally left blank - Panel have not been purchased.

A.48. Purchase and Subscription Services for Motorola Concealed Weapons Detection System. Intentionally left blank - Panel have not been purchased.

A.49. Installation and Subscription Services for Motorola Concealed Weapons Detection System. Intentionally left blank - Panel have not been purchased.

A.50. Additional Services. If any other services, including but not limited to the following, are being furnished under this Agreement, Customer and Johnson Controls will enter into a separate Rider that will be attached to and incorporated as part of this Agreement: (a) Select Link - Immediate Response Information System (IRIS) (b) Managed Access Control (c) Electronic Article Surveillance ("EAS") (d) Guard Response Service (e) Radio Frequency Identification ("RFID") (f) Training Services (g) Watchman's Reporting Service.

B. Warranty (90-Day). 1. If the transaction type is "Direct Sale", any part of the System (as distinguished from the Firmware/Software) installed under this Agreement, including the wiring, which proves to be defective in material or workmanship within ninety (90) days of the date of completion of the installation ("Warranty Period"), will be repaired or replaced, at in Johnson Controls' option with a new or functionally operative part. Materials required to repair or replace such defective components will be furnished at no charge during the Warranty Period. Warranty Services will be furnished during Johnson Controls' "Normal Working Hours" (between 8:00 A.M. and 4:30 P.M. Monday through Friday, except holidays). Warranty Service performed outside of these hours is subject to additional charges. 2. For "Johnson Controls-Owned" equipment/systems: (a) the equipment/systems are provided "AS IS" and without warranty; and (b) Customer is responsible to maintain such equipment/system in good working order.

3. The following "Conditions" are not covered by Warranty: (a) damage or extra service time needed resulting from accidents, acts of God, lightning, strikes, riots, floods, terrorism, acts of War, alteration, misuse, tampering or abuse, adjustments, repairs or maintenance not performed by Johnson Controls, or from parts, equipment, accessories, attachments or other devices not furnished by Johnson Controls; (b) Customer's failure to properly follow operating instructions provided by Johnson Controls or OEM; (c) adjustments necessitated by misalignment of video cameras, improper adjustment of monitor brightness and contrast tuning dials or insufficient light on the area viewed by the camera(s); (d) trouble due to interruption of Internet, telecommunications, and/or electrical service; (e) battery failure; (f) devices designed to fail in protecting the equipment/system, such as, but not limited to, fuses and circuit breakers; and (g) System modifications/customization requested by Customer. If Customer calls Johnson Controls for Warranty Service and Johnson Controls' representative finds that one of the "Conditions" has led to the inoperability or apparent inoperability of the Equipment/System or any component, Johnson Controls may bill Customer for the service call whether or not Johnson Controls actually works on the Equipment/System. If repairs are required due to one of the above "Conditions", Johnson Controls will charge Customer for such work on a time and materials basis at Johnson Controls' then applicable rates for labor and materials.

4. THE FOREGOING WARRANTY IS IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. THE CUSTOMER'S EXCLUSIVE REMEDY WITH RESPECT TO ANY AND ALL LOSSES OR DAMAGES RESULTING FROM ANY CAUSE WHATSOEVER, INCLUDING JOHNSON CONTROLS' NEGLIGENCE, IS REPAIR OR REPLACEMENT AS SPECIFIED ABOVE. JOHNSON

CONTROLS WILL IN NO EVENT BE LIABLE FOR ANY CONSEQUENTIAL OR INCIDENTAL DAMAGES OF ANY NATURE, INCLUDING WITHOUT LIMITATION, DAMAGES FOR PERSONAL INJURY OR DAMAGES TO PROPERTY, HOWEVER OCCASIONED, WHETHER ALLEGED AS RESULTING FROM BREACH OF WARRANTY OR CONTRACT BY JOHNSON CONTROLS OR NEGLIGENCE OF JOHNSON CONTROLS OR OTHERWISE. Johnson Controls makes no and specifically disclaims all representations or warranties that the services, products, software or third party product or software will be secure from cyber threats, hacking or other similar malicious activity, or will detect the presence of, or eliminate, treat, or mitigate the spread transmission, or outbreak of any pathogen, disease, virus or other contagion, including but not limited to COVID 19.

5. Unless agreed to in writing by the parties, any technical support, assistance, or advice ("Technical Support") provided by JOHNSON CONTROLS, such as suggestions as to design use and suitability of the Equipment and products for the Customer's application, is provided in good faith, but Customer acknowledges and agrees that JOHNSON CONTROLS is not the designer, engineer, or installer of record. Any Technical Support is provided for informational purposes only and shall not be construed as a representation or warranty, express or implied, concerning the proper selection, use, and/or application of the Equipment and products. Customer assumes exclusive responsibility for determining if the equipment and products supplied by JOHNSON CONTROLS are suitable for its intended application and all risk and liability, whether based in contract, tort or otherwise, in connection with its application and use of the equipment and products.

C. System Requirements, Miscellaneous. 1. Vaults. Customer must ensure that any Customer vault protected by sound or vibration detector systems has the minimum construction characteristics prescribed by the Underwriters' Laboratories, Inc. 2. System Testing. Customer must test all detection devices or other electronic equipment according to procedures prescribed by Johnson Controls prior to setting the alarm system for closed periods and must notify Johnson Controls promptly if such equipment fails to respond to any such test. 3. Familiarization Period. UNLESS CUSTOMER HAS REJECTED THE FAMILIARIZATION PERIOD (EXCEPT WHERE A FAMILIARIZATION PERIOD IS REQUIRED BY LAW), CUSTOMER AGREES THAT: (a) DURING A FIVE (5) DAY FAMILIARIZATION PERIOD, OR SUCH PERIOD AS IS REQUIRED BY LAW; AND (b) FOLLOWING COMPLETION OF THE INSTALLATION AND THE COMMUNICATIONS CONNECTION TO JOHNSON CONTROLS' CMC (AND DURING ANY APPLICABLE EXTENSIONS), JOHNSON CONTROLS HAS NO OBLIGATION TO, AND WILL NOT, RESPOND TO ANY ALARM SIGNAL RECEIVED AT THE JOHNSON CONTROLS' CMC FROM CUSTOMER'S PREMISES DURING SUCH FAMILIARIZATION PERIOD. CUSTOMER ALSO AGREES THAT DURING SUCH PERIOD JOHNSON CONTROLS HAS NO OBLIGATION TO, AND WILL NOT, NOTIFY ANY AUTHORITIES, CUSTOMER, OR A PERSON ON CUSTOMER'S EMERGENCY CONTACT LIST, OR TAKE ANY OTHER ACTION WITH REGARD TO ANY ALARM SIGNAL JOHNSON CONTROLS RECEIVES, EVEN IF DUE TO AN ACTUAL EMERGENCY EVENT. 4. Special Equipment Requirements. If Customer requires installation or service of equipment in areas inaccessible without the use of lifts or cranes, or if non-standard conditions at the Customer site require special equipment for installation or service, Customer will provide such equipment, or will reimburse Johnson Controls for any applicable charges or fees. 5. Training Services. Johnson Controls provides initial training to Customer on use of the equipment installed at the time of installation. Thereafter, Customer may purchase additional training in one-hour increments at Johnson Controls' then current rate. 6. Site Preparation, Intrusion and Restoration. Unless otherwise noted herein, Customer is responsible for providing: (a) any necessary electric current, (b) an outlet within 10 feet of an alarm control panel, (c) telephone connections, (d) network drops, and (e) any required conduit, wiremold, or other raceway, (f) any required IP address assignments, and (g) additional network software licensing. The installation of the equipment/system may necessarily require cutting, bolting or fastening into Customer's floors, walls and/or ceilings. Johnson Controls shall not be responsible for any expenses related to intrusion, mold, fungi, bacteria, wet/dry rot, patching, floor or wall finishing, or paint, tile, carpet or wallpaper matching, restoration or replacement resulting from installation or service of the equipment/system. 7. Battery Powered Devices. Customer understands that any battery-powered motion detectors, smoke detectors, door and window contact transmitters and other detection sensors installed/serviced under this Agreement require batteries to operate. THESE BATTERY-POWERED DETECTION SENSORS WILL NOT OPERATE, AND THE ALARM WILL NOT SOUND, IF THE BATTERY ENERGY LEVEL OR CHARGE IS LOW, OR DEPLETED. It is Customer's sole responsibility to maintain and replace any batteries. Customer shall carefully read and follow the owner's manual, instructions and warnings for all such equipment and regularly inspect the sensors for dirt and dust buildup and test the sensors weekly to help maintain continued operation. 8. Customer is solely responsible for the establishment, operation, maintenance, access, security and other aspects of its computer network ("Network") and shall supply Johnson Controls secure Network access for providing its services. Products networked, connected to the internet, or otherwise connected to computers or other devices must be appropriately protected by Customer and/or end user against unauthorized access. Customer is responsible to take appropriate measures, including performing back-ups, to protect information, including without limit data, software, or files (collectively "Data") prior to receiving the service or products.

D. Electronic Media; Personal Information; Consent to Call, Text or Email. 1. Electronic Media. Either party may scan, fax, email, image, or otherwise convert this Agreement into an electronic format of any type or form, now known or developed in the future. Any unaltered or unadulterated copy of this Agreement produced from such an electronic format will be legally binding upon the parties and equivalent to the original for all purposes, including litigation. Johnson Controls may rely upon Customer's assent to the terms and conditions of this Agreement, if Customer has signed this Agreement or has demonstrated its intent to be bound whether by electronic signature or otherwise. 2. Personal Information. Customer represents and warrants that Customer has obtained all consents and has the right to (a) disclose to Johnson Controls all personal information disclosed hereunder concerning individuals/employees/or other third parties including all information contained in Customer's Emergency Call List ("ECL"); (b) permit Johnson Controls to collect (including consent to record telephone conversations with Johnson Controls), use, disclose and transfer such personal information; and (c) expressly authorizes Johnson Controls to use such personal information to administer the relationship and the agreement between Customer and Johnson Controls, including, but not limited to, contacting Customer personnel at the telephone numbers and/or email addresses provided: (i) using SMS, text, prerecorded messages, or automated calling devices to deliver messages to set/confirm a service/installation appointment; and/or (ii) to provide information or offers about products and services of interest to Customer. Customer acknowledges and agrees that Johnson Controls may share all such information with its parents, subsidiaries, affiliates and its/their successor corporations or any subcontractor or assignee, within and outside the country in which the Customer is located and thereby subject such information to the laws of such countries.

E. Limitation of Liability. 1. Johnson Controls is not an insurer. The amounts Johnson Controls charges Customer are not insurance premiums. Such charges are based upon the value of the Services, System and Equipment provided and are unrelated to the value of Customer's property, the property of others located in Customer's premises, or any risk of loss on Customer's premises. 2. Johnson Controls' services, systems and equipment do not cause and cannot eliminate occurrences of the events they are intended to detect or avert. Johnson Controls MAKES NO GUARANTY OR WARRANTY, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, THAT THE SERVICES, SYSTEM OR EQUIPMENT SUPPLIED WILL DETECT OR AVERT SUCH EVENTS OR THE CONSEQUENCES THEREFROM. Accordingly, Johnson Controls and its suppliers do not undertake any risk that Customer's person or property, or the person or property of others, may be subject to injury or loss if such an event occurs. The allocation of such risk remains with Customer, not Johnson Controls nor its suppliers. Insurance, if any, covering such risk shall be obtained by Customer. Neither of Johnson Controls nor its suppliers shall have any liability for loss, damage or injury due directly or indirectly to events, or the consequences therefrom, which the System or Services are intended to detect or avert. Customer shall look exclusively to its insurer and not to Johnson Controls or its suppliers to pay Customer in the event of any such loss, damage or injury. Customer releases and waives for itself and its insurer all subrogation and other rights to recover from Johnson Controls and its suppliers arising as a result of paying any claim for loss, damage or injury of Customer or another person.

3. If notwithstanding the provisions of this Section E, Johnson Controls and/or one or more of its suppliers are found liable for loss, damage or injury under any legal theory due to a failure of the Services, System or Equipment in any respect, the liability of Johnson Controls and its suppliers shall be limited to a sum equal to 10% of the Annual Service Charge or \$1,000, whichever is greater, as agreed upon damages and not as a penalty, as Customer's sole remedy. This will be the sole remedy because it is impractical and extremely difficult to determine the actual damages, if any, which may result from Johnson Controls' or its suppliers' failure to perform any of its obligations under this Agreement. If Customer requests, Johnson Controls may assume greater liability by attaching a Rider to this Agreement stating the extent of Johnson Controls' additional liability and the additional charges Customer will pay for Johnson Controls' assumption of such greater liability. However, such additional charges are not insurance premiums and Johnson Controls is not an insurer even if it enters into such a Rider.

4. The provisions of this Section E shall apply no matter how the loss, damage or injury or other consequence occurs, even if due to Johnson Controls' or its suppliers' performance or nonperformance of their respective obligations under this Agreement or from negligence, active or otherwise, strict liability, violation of any applicable consumer protection law or any other alleged fault on the part of Johnson Controls, its suppliers, agents or employees.

If any other person, including Customer's subrogating insurer, makes any claim or files any lawsuit against Johnson Controls or its suppliers in any way relating to the Services, System or Equipment that are the subjects of this Agreement, then Customer shall indemnify and hold Johnson Controls and its suppliers harmless from any and all such claims and lawsuits including the payment of all damages, expenses, costs and attorneys' fees.

5. No suit or action shall be brought against Johnson Controls or its suppliers, agents, employees, subsidiaries, affiliates or parents (both direct and indirect) more than one year after the incident that resulted in the loss, injury or damage occurred. Except as provided for herein, Johnson Controls' claims must also be brought within one year. Claims not subject to the one-year limitation include claims for unpaid: (1) contract amounts, (2) change order amounts (approved or requested) and (3) delays and/or work inefficiencies. 6. The provisions of this Section E shall apply to and benefit Johnson Controls and its agents, employees, contractors, subsidiaries, affiliates, parents (both direct and indirect), vendors, suppliers and affinity marketers. If this Agreement provides for a direct connection to a municipal police or fire department or other organization, then that department or other organization may also invoke the provisions of this Section E against any claims due to any failure of such department or organization. Johnson Controls and its suppliers are not responsible for the preservation of any computer programs or data and Customer is responsible for maintaining adequate back-ups.

F. Other Charges; Remedies; Termination. 1. There may be a service charge to Customer for cancelled installation/service appointments if Customer cancels less than 24-hours prior to dispatch, or if Johnson Controls' representative is sent to the Customer's premises in response to a service call for false alarm or System malfunction caused by Customer's operation contrary to instructions, failure to close or properly secure a window, door or other protected point, or improper adjustment of monitors or accessory components. 2. Customer acknowledges and agrees that timely payments of the full amounts listed on invoices is an essential term of this Agreement and that Customer's failure to make payment in full when due is a material breach of this Agreement. Customer further acknowledges that if there is any amount outstanding on an invoice, it is material to Johnson Controls and shall give Johnson Controls, in addition to any other available remedies, the right to, without notice, (a) suspend, discontinue or terminate performing any Services and/or withhold further deliveries of equipment and other materials, terminate or suspend any unpaid software licenses, and/or suspend Johnson Controls' obligations under or terminate this Agreement and (b) to charge interest on the amounts that remain unpaid more than thirty (30) days past the due date specified in the invoice(s) at a rate equal to the lesser of 1.5% per month or the maximum rate permitted under applicable law, until payment is made in full. Customer agrees to pay all costs, expenses and fees of Johnson Controls' enforcement of this Agreement, including collection expenses, court costs, and attorneys' fees. Johnson Controls' election to continue providing future Services does not, in any way, diminish Johnson Controls' right to terminate or suspend Services or exercise any or all rights or remedies under this Agreement. Johnson Controls shall not be liable for any damages, claims, expenses or liabilities arising from or relating to suspension of services for non-payment. In the event that there are exigent circumstances requiring Services or Johnson Controls otherwise performs Services at the premises following suspension, those Services shall be governed by the terms of this Agreement unless a separate contract is executed. If Customer disputes any late payment notice or Johnson Controls' efforts to collect payment, Customer shall immediately notify Johnson Controls in writing and explain the basis of the dispute. In the event of Customer's default, the balance of any outstanding amounts will be immediately due and payable. Installation Charge(s) are based on Johnson Controls performing the installation with its own personnel. If for any reason installation must be performed by outside contractors, Installation Charge(s) may be subject to revision. 3. In addition to any other remedies available to Johnson Controls, Johnson Controls may terminate this Agreement and discontinue any Service(s) if (a) Johnson Controls' CMC is substantially damaged by fire or catastrophe or if Johnson Controls is unable to obtain any connections or privileges required to transmit signals between the Customer's premises, Johnson Controls' CMC or the Municipal Fire or Police Department or other first responder; (b) Customer fails to follow Johnson Controls' recommendations for the repair or replacement of defective parts of the System not covered under the Warranty or QSP Service; (c) Customer's failure to follow the operating instructions provided by Johnson Controls results in an undue number of false alarms or System malfunction; (d) in Johnson Controls' sole opinion, the premises in which the System is installed are unsafe, unsuitable, or so modified or altered after installation as to render continuation of Service(s) impractical or impossible; (e) If Johnson Controls' performance of its obligations becomes impracticable due to obsolescence or unavailability of systems, Equipment, or products (including component parts and/or materials) or because Johnson Controls or its supplier(s) has discontinued the manufacture or the sale of the Equipment and/or products or is no longer in the business of providing the Services; (f) Johnson Controls is unable to obtain or continue to support technologies, TeleCom Services, or Communication Facilities; (g) changes in applicable law; or (h) Customer fails to make payments when due or otherwise breaches this Agreement. Johnson Controls will not be liable for any damages or subject to any penalty as a result of any such termination. Johnson Controls may terminate this Agreement, or the affected portions, at its sole discretion upon notice to the Customer if Johnson Controls' performance of its obligations are prohibited because of changes in applicable laws, regulations or codes.

G. Hazardous Materials. For all projects except those involving new construction, Customer represents and warrants that to the best of Customer's knowledge the work site is free of any hazardous materials. The term "hazardous materials" includes but is not limited to asbestos, asbestos-containing material, polychlorinated biphenyl ("PCB"), formaldehyde or other potentially toxic or otherwise hazardous material. If any such substance is discovered on the work site, Johnson Controls will not be required to install or service the Equipment at such site unless and until Customer certifies the removal or safe containment of such hazardous materials. Customer shall indemnify, defend, and hold Johnson Controls, its officers, directors, agents, and vendors harmless from any damages, claims, injuries, liabilities resulting from the exposure of Johnson Controls' employees, contractors, or subcontractors to hazardous materials at the work site; provided, however, that the foregoing provision will not apply when it has been determined that such hazardous materials were brought to the work site by Johnson Controls.

H. Waivers. 1. Waiver of Jury Trial. CUSTOMER AND JOHNSON CONTROLS BOTH AGREE TO WAIVE THEIR RIGHT TO A JURY TRIAL IN ANY LEGAL PROCEEDING ARISING OUT OF OR IN ANY MANNER CONNECTED WITH OR RELATED TO THIS AGREEMENT. 2. Mutual SAFETY Act Waiver. Certain of Johnson Controls' systems and services have received Certification and/or Designation as Qualified Anti-Terrorism Technologies ("QATT") under the Support Anti-terrorism by Fostering Effective Technologies Act of 2002, 6 U.S.C. §§ 441-444 (the "SAFETY Act"). As required under 6 C.F.R. 25.5 (e), to the maximum extent permitted by law, Johnson Controls and Customer hereby agree to waive their right to make any claims against the other for any losses, including business interruption losses, sustained by either party or their respective employees, resulting from an activity resulting from an "Act of Terrorism" as defined in 6 C.F.R. 25.2, when QATT have been deployed in defense against, response to, or recovery from such Act of Terrorism.

I. Miscellaneous. 1. Enforceability. If any of the provisions of this Agreement shall be determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect. 2. Paragraph and Section Headings; Captions; Counterparts. The headings and captions contained in this Agreement are inserted for convenience or reference only, and are not to be deemed part of or to be used in construing this Agreement. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, but all such separate counterparts shall together constitute but one and the same agreement. 3. FARs. Johnson Controls supplies "commercial items" within the meaning of the Federal Acquisition Regulations (FAR), 48 CFR Parts 1-53. As to any customer order for a U.S. Government contract, Johnson Controls will comply only with those mandatory flow-downs for commercial item and commercial services subcontracts listed either at FAR 52.244-6, or 52.212-5(e)(1), as applicable. 4. Export Control. Customer shall not export or re-export, directly or indirectly, any: (i) product or service provided under this Agreement; (ii) technical data; (iii) software; (iv) information; or (v) items acquired under this Agreement to any country for which the United States Government (or any agency thereof) requires an export license or other approval without first obtaining any licenses, consents or permits that may be required under the applicable laws of the U.S. or other foreign jurisdictions, including the Export Administration Act and Regulations and shall incorporate in all export shipping documents the applicable destination control statements. Customer shall, at its own expense, defend, indemnify and save Johnson Controls harmless from and against all third-party claims, liability, loss or damage (including attorneys' fees and other defense costs), assessed against or suffered by Johnson Controls as a result of an allegation or claim of noncompliance by Customer with this Section. The obligations contained in this Section shall survive the termination or expiration of this Agreement. 5. Insurance. Johnson Controls maintains comprehensive General Liability and Automobile Liability Insurance in amounts that meet or exceed: \$1,000,000 per incident - \$2,000,000 in the aggregate and Worker's Compensation coverage as required by law. Johnson Controls will not be required to provide a waiver of subrogation in favor of any party, nor will Johnson Controls be required to designate any party as a statutory employer for any purposes. 6. Johnson Controls Brand. Without exception, Johnson Controls-branded Signage, including yard signs, window stickers and warning signs will remain the property of Johnson Controls and may be removed by Johnson Controls at any time. Customer's right to display Johnson Controls-branded Signage is not transferable and ceases upon termination or expiration of this Agreement. 7. Resale. If Johnson Controls is connecting to a previously installed existing system, to the extent the previously installed existing system is Customer's property, it shall remain Customer's property.

J. System Software; Network Connections. 1. Any software provided with the System or in connection with the Services is proprietary to Johnson Controls and/or Johnson Controls' supplier(s) and is licensed or sublicensed to Customer on a non-exclusive basis. Customer may not (a) disclose the Software or source code to any third parties, (b) duplicate, reproduce, or copy all or any part of the Software, or (c) use the Software on equipment other than with the designated System with which it was furnished. A separate Software License Agreement or End User License Agreement between Johnson Controls and Customer and/or the software publisher may be required to use the software and/or obtain updates/upgrades. If the installed Equipment is to be connected to Customer's computer network ("Network"), Johnson Controls will furnish and install the software needed to run the Equipment and will connect the Equipment to the Network according to the Network settings supplied by Customer. Installation shall not include modifications to the Network, security, or firewall settings. Customer will supply a TCP/IP Ethernet network address and central processing unit per Johnson Controls specifications for access control system operation. Johnson Controls shall not be responsible for the setup, operation, or maintenance of the Network or Network performance or compatibility issues. Johnson Controls may assess additional charges, if Johnson Controls is unable to connect to the Network or if any additional Equipment is required to facilitate connectivity between the Network and the Equipment. 2. Open Source Software. Johnson Controls represents and warrants to the end user of the System that, to the extent the System includes any Open Source Software, the internal use and operation of the System by the end user will not create any obligation on the part of the end user under the terms of any Open Source License (i) to make any source code or object code available to third parties, or (ii) to license, disclose or otherwise make available to third parties any proprietary software, data or other information, or any associated intellectual property. As used herein, the term "Open Source Software" means any software, program, module, code, library, database, driver or similar component (or portion thereof) that is royalty free, proprietary software, the use of which requires any contractual obligations by the user such as, without limitation, that software that is subject to, distributed, transmitted, licensed or otherwise made available under any of the following licenses: GNU General Public License, GNU Library or "Lesser" Public License, Berkeley Software Distribution (BSD) license (including Free BSD and BSD-style licenses), MIT license, Mozilla Public License, IBM Public License, Apache Software License, Artistic license (e.g., PERL), Sun Industry Standards Source License, Sun Community Source License (SCSL), Intel Open Source License, Apple Public Source License, or any substantially similar license, or any license that has been approved by the Open Source Initiative, Free Software Foundation or similar group (collectively, "Open Source Licenses").

K. Force Majeure. Johnson Controls assumes no liability for delays in installation of the Equipment or for the consequences therefrom, however caused. Johnson Controls shall not be liable, nor in breach or default of its obligations under this Agreement, for delays, interruption, failure to render services, or any other failure by Johnson Controls to perform an obligation under this Agreement, where such delay, interruption or failure is caused, in whole or in part, directly or indirectly, by a Force Majeure Event. A "Force Majeure Event" is a condition or event that is beyond the reasonable control of Johnson Controls, whether foreseeable or unforeseeable, including, without limitation, acts of God, severe weather (including but not limited

to hurricanes, tornados, severe snowstorms or severe rainstorms), wildfires, floods, earthquakes, seismic disturbances, or other natural disasters, acts or omissions of any governmental authority (including change of any applicable law or regulation), epidemics, pandemics, disease, viruses, quarantines, or other public health risks and/or responses thereto, condemnation, strikes, lock-outs, labor disputes, an increase of 5% or more in tariffs or other excise taxes for materials to be used on the project, fires, explosions or other casualties, thefts, vandalism, civil disturbances, insurrection, mob violence, riots, war or other armed conflict (or the serious threat of same), acts of terrorism, electrical power outages, interruptions or degradations in telecommunications, computer, network, or electronic communications systems, data breach, cyber-attacks, ransomware, unavailability or shortage of parts, materials, supplies, or transportation, or any other cause or casualty beyond the reasonable control of Johnson Controls. If Johnson Controls' performance of the work is delayed, impacted, or prevented by a Force Majeure Event or its continued effects, Johnson Controls shall be excused from performance under the Agreement. Without limiting the generality of the foregoing, if Johnson Controls is delayed in achieving one or more of the scheduled milestones set forth in the Agreement due to a Force Majeure Event, Johnson Controls will be entitled to extend the relevant completion date by the amount of time that Johnson Controls was delayed as a result of the Force Majeure Event, plus such additional time as may be reasonably necessary to overcome the effect of the delay. To the extent that the Force Majeure Event directly or indirectly increases Johnson Controls' cost to perform the services, Customer is obligated to reimburse Johnson Controls for such increased costs, including, without limitation, costs incurred by Johnson Controls for additional labor, inventory storage, expedited shipping fees, trailer and equipment rental fees, subcontractor fees, compliance with vaccination requirements or other costs and expenses incurred by Johnson Controls in connection with the Force Majeure.

L. Assignment. This Agreement is not assignable by the Customer except upon written consent of Johnson Controls first being obtained. Johnson Controls shall have the right to assign this Agreement or to subcontract any of its obligations under this Agreement without notice to Customer.

M. Digital Enabled Services, Software and Hosted Software Services. If Johnson Controls provides Digital Enabled Services under this Agreement, these Digital Enabled Services require the collection, transfer and ingestion of building, equipment, system time series, and other data to Johnson Controls' cloud-hosted software applications. Customer consents to and grants Johnson Controls right to collect, ingest and use such data to enable Johnson Controls and its affiliates and agents to provide, maintain, protect, develop and improve the Digital Enabled Services and Johnson Controls products and services. Customer acknowledges that, while Digital Enabled Services generally improve equipment performance and services, Digital Enabled Services do not prevent all potential malfunction, insure against all loss, or guarantee a certain level of performance. Customer shall be solely responsible for the establishment, operation, maintenance, access, security and other aspects of its computer network ("Network"), shall appropriately protect hardware and products connected to the Network and will supply Johnson Controls secure Network access for providing its Digital Enabled Services. As used herein, "Digital Enabled Services" mean services provided hereunder that employ Johnson Controls software and related equipment installed at Customer facilities and Johnson Controls cloud-hosted software offerings and tools to improve, develop, and enable such services. Digital Enabled Service may include, but are not limited to, (a) remote servicing and inspection, (b) advanced equipment fault detection and diagnostics, and (c) data dashboarding and health reporting. If Customer accesses and uses Software that is used to provide the Digital Enabled Services, the Software Terms (defined below) will govern such access and use.

Johnson Controls Digital Solutions. Use, implementation, and deployment of the software and hosted software products ("Software") offered under these terms shall be subject to, and governed Johnson Controls' standard terms for such Software and Software related professional services in effect from time to time at www.johnsoncontrols.com/techterms (collectively, the "Software Terms"). Specifically, the Johnson Controls General EULA set forth at www.johnsoncontrols.com/buildings/legal/digital/generaleula governs access to and use of software installed on Customer's premises or systems and the Johnson Controls Terms of Service set forth at www.johnsoncontrols.com/buildings/legal/digital/generalatos govern access to and use of hosted software products. The applicable Software Terms are incorporated herein by this reference. Other than the right to use the Software as set forth in the Software Terms, Johnson Controls and its licensors reserve all right, title, and interest (including all intellectual property rights) in and to the Software and improvements to the Software. The Software that is licensed hereunder is licensed subject to the Software Terms and not sold. If there is a conflict between the other terms herein and the Software Terms, the Software Terms shall take precedence and govern with respect to rights and responsibilities relating to the Software, its implementation and deployment and any improvements thereto.

Notwithstanding any other provisions of this Agreement, unless otherwise agreed, the following terms apply to Software that is provided to Customer on a subscription basis (i.e., a time limited license or use right), (each a "Software Subscription"): Each Software Subscription provided hereunder will commence on the date the initial credentials for the Software are made available (the "Subscription Start Date") and will continue in effect until the expiration of the subscription term noted in the applicable statement of work, order or other applicable ordering document. At the expiration of the Software Subscription, such Software Subscription will automatically renew for consecutive one (1) year terms (each a "Renewal Subscription Term"), unless either party provides the other party with a notice of non-renewal at least ninety (90) days prior to the expiration of the then-current term. To the extent permitted by applicable law, Software Subscriptions purchases are non-cancelable, and the sums paid nonrefundable. Fees for Software Subscriptions shall be paid annually in advance, invoiced on the Subscription Start Date and each subsequent anniversary thereof. Customer shall pay all invoiced amounts within thirty calendar days after the date of invoice. Payments not made within such time period shall be subject to late charges as set forth in the Software Terms. Unless otherwise agreed by the parties in writing, the subscription fee for each Renewal Subscription Term will be priced at Johnson Controls' then-applicable list price for that Software offering. Any use of Software that exceeds the scope, metrics or volume set forth in this Agreement and applicable SOW will be subject to additional fees based on the date such excess use began.

N. Privacy. 1. Johnson Controls as Processor: Where Johnson Controls factually acts as Processor of Personal Data (as defined therein) on behalf of Customer, the terms at www.johnsoncontrols.com/dpa shall apply. 2. Johnson Controls as Controller: Johnson Controls will collect, process and transfer certain personal data of Customer and its personnel related to the business relationship between it and Customer (for example names, email addresses, telephone numbers) as controller and in accordance with Johnson Controls' Privacy Notice at <https://www.johnsoncontrols.com/privacy>. Customer acknowledges Johnson Controls' Privacy Notice and strictly to the extent consent is mandatorily required under applicable law, Customer consents to such collection, processing and transfer. To the extent consent to such collection, processing and transfer by Johnson Control is mandatorily required from Customer's personnel under applicable law, Customer warrants and represents that it has obtained such consent.

O. Dispute Resolution: Johnson Controls shall have the sole and exclusive right to determine whether any dispute, controversy or claim arising out of or relating to the Agreement, or the breach thereof, shall be submitted to a court of law or arbitrated. The laws of Delaware shall govern the validity, enforceability, and interpretation of this Agreement, without regard to conflicts of law principles thereof, and the exclusive venue for any such litigation or arbitration shall be in Milwaukee, Wisconsin. The parties waive any objection to the exclusive jurisdiction of the specified forums, including any objection based on forum non conveniens. In the event the matter is submitted to a court, Johnson Controls and Customer hereby agree to waive their right to trial by jury. In the event the matter is submitted to arbitration by Johnson Controls, the costs of arbitration shall be borne equally by the parties, and the arbitrator's award may be confirmed and reduced to judgment in any court of competent jurisdiction. Except as provided below, no claim or cause of action, whether known or unknown, shall be brought by either party against the other more than one year after the claim first arose. Claims not subject to the one-year limitation include claims for unpaid: (1) contract amounts, (2) change order amounts (approved or requested) and (3) delays and/or work inefficiencies. Customer will pay all of Johnson Controls' reasonable collection costs (including legal fees and expenses).

P. Johnson Controls License Information: AL 1498, 1499, 1500, 1501, 1502, A-0244, The Security Industry is governed by the rules and regulations of the Alabama Electronic Security Board of Licensure. If you would like information on these rules and regulations or would like to register a complaint you can contact the Board at: AESBL 7956 Vaughn Rd., Montgomery 36116, (334) 264-9388 Fax: 334-264-9332 AK 125516; 1058473, 5430 Fairbanks Street, Suite 7 Anchorage, AK 99507 AR 0000199, 0030740118 Regulated by Arkansas Bd. of Private Investigators & Private Security Agencies, #1 State Police Plaza Dr., Little Rock 72209, (501) 618-8600 AZ ROC281489, 18267-0 CA 977249; alarm company operators are licensed and regulated by the Bureau of Security & Investigative Services, Dept. of Consumer Affairs, Sacramento, CA 95814 CT 0106099-L5 DC ECS1327 FL EF20000890, EF20000341, EF0000478 GA LVA002833, LVA205386, LVU004635 HI CT-32427 ID PWC-C-12256-A-4, RCE-33602, EC012834 IL 127001526, 128000247, 128000246, 128000243 LA 24889, F523, F489 MA 401-C, MI 3601206912, A-0352, A-0170, 3602206914, A-0638, 3602206913, A-1058, A-1199 Whitcomb Avenue Madison Heights, MI 48071; MN TS651063 MS 15024088, 19530-SC NC 846-CSA, 28510-SP-FA/LV, 19385-SP-FA/LV, 27353-SP-FA/LV, 19718-SP-FA/LV, 24191-SP-FA/LV, 22850-SP-FA/LV 101 Industrial Drive, Ste 104 Raleigh, NC 27069, (919) 788-5320 NJ 34BF00050200, P00451, 607013 NM 375283 NV 0077542, F470, F469, NY 12000327404, Licensed by NYS Dept. of State OH E16782, 50-18-1052, 50-25-1050, 50-48-1032, 50-57-1119, 53-31-1582 OK AC-67 OR CLE-322, 197010, AC-67 PA Pennsylvania Home Improvement Contractor Registration Number; PA010083 RI 18004, AF-09170 TN ACC1704, ACC1705, ACC1707, ACC1708, ACC1709, ACC710, ACC1711 TX B00536, 4200 Buckingham Road Ste 150, Ft. Worth, TX 76115 – Dept of Public Safety, Private Security 5805 N. Lamar Blvd, Austin 78752, ACR-1460 UT 8390557-6501 VA 11-7587, 11-7575, 11-7591, 11-7573, 11-7589, 11-7578, 2705147765 WA JOHNSCS837N4, 19625 62nd Ave South, Ste C112 Kent, WA 98032 WV 050291. The foregoing list shows only those license numbers Johnson Controls Security Solutions LLC ("Johnson Controls") is required by law to include on marketing materials. A comprehensive list of licenses held by Johnson Controls is available on www.johnsoncontrols.com. California Customers Only: Upon completion of the installation of the alarm system, the alarm company shall thoroughly instruct the purchaser in the proper use of the alarm system. Failure by the licensee, without legal excuse, to substantially commence work within 20 days from the approximate date specified in the agreement when the work will begin is a violation of the Alarm Company Act.

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COMMERCIAL SALES AGREEMENT

TOWN NO.
0154-ROCK ISLAND,
IL

CUSTOMER NO.
102400343

JOB NO.

PO NO.

ESTIMATE NO.
1-7ULXS5H

ADDITIONAL TERMS AND CONDITIONS

DATE: 12/18/2023

Johnson Controls Security Solutions LLC ("Johnson Controls")

Timothy Hailey
326 11th Street,
Bettendorf, IA 52722
Tele. No.

Clark House Apartments
d/b/a:

("Customer")

Customer Billing Information

117 W Third St,
MUSCATINE, IA 52761

Attn:

Tele. No.

Customer Premises Served

117 W Third St,
MUSCATINE, IA 52761
Attn: Rob Awbrey
Tele. No. (563) 264-2335

Notwithstanding anything in the Agreement to the contrary, Johnson Controls and Customer agree as follows:

All other terms and conditions of the Agreement, except those expressly modified herein, shall remain in full force and effect.

JOHNSON CONTROLS SECURITY SOLUTIONS LLC

Presented by: _____
(Signature of Johnson Controls Sales Representative)

Sales Agent: **Timothy Hailey**

Sales Representative Registration Number (if applicable): _____

CUSTOMER: _____

Accepted By: _____
(Signature of Customer's Authorized Representative)

(Name Printed)

Title: _____

Date Signed: _____



City of Muscatine

ITEM NUMBER 2023-1870

AGENDA ITEM SUMMARY

DATE: 12/21/2023

STAFF

Stephanie Romagnoli, Human Resources Manager

SUBJECT

Request to Approve Change Order to Compensation Study in the amount not to exceed \$10,000

EXECUTIVE SUMMARY

At the December 14, 2023, City Council in depth meeting, the City Council received a presentation regarding the results of the compensation study done by PaypointHR. The City Council requested some additional work from the consultant to re-evaluate market data using some additional criteria. This request is to approve the funds required to complete this additional work.

STAFF RECOMMENDATION

Staff recommends approval of this expenditure.

BACKGROUND/DISCUSSION

At the December 14, 2023, City Council in depth meeting, the City Council received a presentation regarding the results of the compensation study done by PaypointHR. The City Council requested some additional work from the consultant to re-evaluate market data using additional criteria. This request is to approve the funds required to complete this additional work. The City Council requested the data be re-examined using the cost of living index. The market data will be re-calculated using the comparator cities that responded to the survey within 10 points of Muscatine on this index.

The agreement with PaypointHR includes a \$125/hour charge for any additional work outside the original scope of the work. The consultant estimates this additional work will take somewhere between 40 and 80 hours of additional work. The cost for the additional evaluation will not exceed \$10,000. At this time, staff recommends the City Council approve this expenditure to PaypointHR.

CITY FINANCIAL IMPACT

The cost of this project work is not to exceed \$10,000.

ATTACHMENTS
