



City of Muscatine

CITY COUNCIL

Tuesday, January 6, 2026

Brad Bark, Mayor

Don Lampe, 1st Ward
Jeff Osborne, 2nd Ward
Peggy Gordon, 3rd Ward
Nadine Brockert, 4th Ward
John Jindrich, 5th Ward

Angie Lewis, At Large
Matt Conard, At Large
Matt Mardesen, City Administrator
Cinda Hilger, City Clerk
Brent Hinders, City Attorney

City Council meetings are held at 5:30 p.m. on the 1st and 3rd Tuesday of each month. In-depth sessions will be held as needed at 5:30 p.m. on the 2nd Tuesday of each month. All meetings are available for review on the City of Muscatine YouTube page.

January 6, 2026, 5:30 PM

AGENDA

1. CALL TO ORDER
2. INVOCATION
3. PLEDGE OF ALLEGIANCE
4. FROM THE MAYOR

A. Swearing in of Councilmember Jeff Osborne

B. Swearing in of Interim Finance Director LeAnna McCullough

5. **ROLL CALL**

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. December 16, 2025, City Council Meeting Minutes

11. *** PETITIONS AND COMMUNICATIONS**

A. Liquor License

1. Request for renewal of a Class "E" Retail Alcohol License for Super Saver Liquor, 1510 Isett Avenue, Suite A – MAP Family, LLC (pending inspections)

2. Request for renewal of a Class "C" Retail Alcohol License for Guadalajara Restaurant, 208 East 2 nd Street – Vazquez Enterprises Inc. (pending inspections)

3. Request for renewal of a Class "B" Retail Alcohol License for Hy-Vee Fast and Fresh, 2600 Second Avenue – Hy-Vee, Inc. (pending inspections)

4. Request on first and second reading on a new Class "B" Retail Alcohol License for Market Jaliscience, 1608 Grandview Avenue, Ste. #1 – Market Jaliscience LLC (pending inspections)

5. Request on first and second reading on a new Class "C" Retail Alcohol License for Tacos Jaliscience, 1608 Grandview Avenue, Ste. #4 – Jose E Gomez Leon (pending inspections)

12. *** COMMUNICATION – RECEIVE AND FILE**

A. December 8, 2025, Muscatine County Board of Supervisors Meeting Minutes

B. December 15, 2025 Muscatine County Board of Supervisors Meeting Minutes

C. December 22, 2025, Muscatine County Board of Supervisors Meeting Minutes

13. * PURCHASE ORDERS AND AGREEMENTS

14. * APPROVAL OF BILLS

It is recommended bills totaling \$6,973,041.46, 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. January 6, 2026 Bills for Approval

15. PUBLIC HEARING

- A. Annual Comprehensive Plan Report

16. FROM THE CITY ADMINISTRATOR

- A. Second Reading of an Ordinance Amending Title 10 and Title 13 of City Code, to Reflect State Mandated Changes to the Regulation of Accessory Dwelling Units, Group Homes, and Manufactured Homes
- B. Resolution Approving the Final Plat of Hackett Development 2nd Addition
- C. Request to Approve Updated Memorandum of Understanding with Muscatine County Attorney
- D. Request to Approve and Accept the Annual Comprehensive Financial Report and Audit for the Year Ended June 30, 2025
- E. Resolution Adopting New Comprehensive Plan

17. STAFF, COUNCIL AND MAYOR REPORTS

- A. Department Update for Parks and Recreation
- B. HNI Property Update -

18. ADJOURNMENT

City of Muscatine, Tuesday December 16, 2025 – City Hall Council Chambers

Mayor Bark called the City Council meeting for December 16, 2025, to order at 05:30 PM.

Raye Oehme gave the invocation.

Councilmembers Present: Brockert, Jindrich, Gordon, Lewis, Lampe. Absent: Osborne, Conard.

Pledge of Allegiance

From the Mayor:

Recognition of Corey Leonhard as an inductee into the Special Olympics Iowa Hall of Fame

Recognition of Muscatine High School Elected Career Association Officers

Aralyn Anaya, Mallory Young, Aliviah Garcia, Alani Garcia, Davian Lopez, Kelina Rubio-Cruz, Alexis (Lexi) Sternberg, Josh Boisen, Victor-Hugo (Max) Morales, Emily Senatra, Xavier Quiroz, Jay'von Summerville, Zamiia Powell, Arianna Etter, Christian Byers, and Aysel Contreras

Swearing in of Elected Mayor and Councilmembers

- Mayor Brad Bark
- Councilmember Nadine Brockert
- Councilmember Angie Lewis

Swearing in of Police Officer Chad Said

Gordon/Lewis moved to approve the agenda as presented. Ayes -5, Nays - 0, Motion Passed.

Consent Agenda:

Gordon/Lampe, moved to approve the Consent Agenda including City Council Minutes (December 2 and December 9), Liquor License (Geneva Golf & Country Club, Flaming Embers, West Side Store, Acapulco Mexican Bakery, Las Lomas), Receive and file (November 24 & December 1 Muscatine County Board Minutes, MPW 2026 budget documents) Purchase Orders (MTI Distributing and Triple B Construction) and bills totaling 2,716,217.83. Ayes – 5, Nays – 0, motion passed.

Public Hearing

Public Hearing on an ordinance amending Title 10 and Title 13 of City Code, to reflect state mandated changes to the regulation of accessory dwelling units, group homes, and manufactured homes
There were no written or oral comments regarding this public hearing. Brockert/Lewis moved for the public hearing to be closed. Vote: Ayes - 5, Nays - None, Motion Passed.

From City Administrator

Gordon/Lewis moved to approve the first reading of an Ordinance Amending Title 10 and Title 13 of City Code, to Reflect State Mandated Changes to the Regulation of Accessory Dwelling Units, Group Homes, and Manufactured Homes. Ayes - 5, Nays - 0, Motion Passed.

Gordon/Lampe moved to adopt a Resolution setting the time and place to conduct a public hearing on the Comprehensive Plan of the City of Muscatine, Iowa. Ayes - 5, Nays - 0, Motion Passed.

Lewis/Lampe moved to approve a Request for an Amendment to a Professional Services Agreement With Bolton & Menk Inc. in the Amount of \$715,420.00 for the Carver Corner Roundabout Project. Ayes - 5, Nays - 0, Motion Passed.

Brockert/Gordon moved to approve a Request for the Issuance of a Purchase Order to Martin & Whitacre Surveyors and Engineers, Inc. in the Amount of \$35,000.00, for Permanent Easement and Right of Way Acquisition Plats on the West Hill Sewer Separation Phase 6E Project Ayes - 5, Nays - 0, Motion Passed.

Gordon/Lewis moved to approve a Request for Change Order Number 10 to the Park Avenue Four to Three Lane Conversion Project in the Amount of -\$50,865.50. Ayes - 5, Nays - 0, Motion Passed.

Jindrich/Brockert moved to approve a Request for a Professional Services Agreement with ProSource Land Services for Right of Way and Easement Acquisition on the Carver Corner Roundabout Project in the Amount of \$93,100.00 Ayes - 5, Nays - 0, Motion Passed.

Steve Snider gave an update on Police Department activities.

Councilmember Angie Lewis moved the meeting be adjourned at 6:25 pm.

CITY OF MUSCATINE , BILLS FOR APPROVAL , 45,993.00 , General Fund ,A-1 Quality Tire & Car Care 359.07 4 supplies ,Advanced Business Systems Inc 75.01 1 services ,Alliant Energy 2,650.91 12 utilities ,Amazon.Com 1,821.32 21 supplies ,American Industrial Door 170.00 1 services ,Anthony Carol 75.00 1 services ,Arnold Motor Supply 70.86 5 parts ,Bark Brad 204.12 1 reimbursement ,Brauns Jon 23,390.00 1 services ,Brislawn Chad 750.00 1 refund ,Carquest Of Muscatine 367.19 14 supplies ,Centurylink 85.55 1 phones ,Commercial Recreation Specialists 445.00 2 equipment ,Cr Landscaping 495.00 1 services ,Creative Forms And Concepts 1,382.50 1 supplies ,Crossroads Inc. 44.00 2 services ,Dimensional Graphics 346.00 1 equipment ,Drj Group Llc 902.85 4 equipment ,Dsi Medical Services Inc 221.50 2 services ,Eastern Iowa Light & Power Co 208.59 2 utilities ,Elshoff John 125.00 1 services ,Equian Llc 5,983.01 8 services ,Euna Solutions 14,135.00 1 equipment ,Fastenal Company 234.80 3 parts ,Feld Fire 470.05 3 equipment ,Ferguson Jeremy 500.00 1 services ,Fire & Police Selection Inc 500.00 1 services ,Fire Service Training Bureau 200.00 2 services ,Flanders Kay 200.00 1 services ,Freers & Sons Tree Service 2,150.00 4 services ,Fry David 144.40 1 uniforms ,Gatso Usa Inc. 8,559.00 1 services ,Genesis Health System-Occ Hlth 120.00 3 services ,Goerdts Inspection & Consultation Services Llc 270.00 1 services ,Gordon Flesch Company 87.00 1 services ,Hopkins Jeremy 50.00 1 uniforms ,Hovland Annette 175.00 3 services ,Hydrotex Inc 469.95 3 supplies ,Interstate Power Systems Inc 2,600.60 1 services ,Iowa Law Enforcement Academy 300.00 1 services ,Ipca 325.00 3 dues ,It Takes A Village 8,378.35 3 services ,John Wulf'S Septic Tank Service Llc 650.00 1 services ,Law Offices Of Hopkins & Hubner P.C. 471.00 2 services ,Leadsonline Llc 3,922.00 1 equipment ,Lear Julie 69.20 3 services ,Lupton & Toyne Printers 60.00 1 supplies ,Menards (Musc) 2,180.91 36 supplies ,Midwest Alarm Services 1,920.00 2 services ,Midwest Breathing Air Llc 1,364.83 1 services ,Midwest Wireless Llc 185.90 1 equipment ,Mobotrex 556.00 1 equipment ,Monsters Fastpitch Softball 500.00 1 refund ,Municipal Collections Of America Inc 428.00 1 services ,Muscatine County Treasurer 10,000.00 1 subsidy ,Muscatine Lawn & Power 2,521.12 11 supplies ,Muscatine Lumber 119.76 2 supplies ,Muscatine Power & Water 4,839.47 34 utilities ,Napa Of Muscatine 123.17 3 parts ,National Pelra 215.00 1 dues ,Office Express 1,426.01

6 supplies ,Pack-N-Ship 7.25 1 shipping ,Panther Uniforms Inc 1,985.49 12 uniforms ,Petdata Inc 500.00 1 services ,Phelps Custom Image Wear 85.45 1 uniforms ,Phelps The Uniform Specialists 188.04 7 services ,Plumb Supply Company 174.99 4 parts ,Pomp'S Tire Service 270.00 1 parts ,Ps3 Enterprises Inc. 110.00 1 services ,Quill Corporation 582.06 4 supplies ,Raynor Door Co Inc Of The Quad Cities 1,043.00 3 services ,Reeves Battery Sales 130.00 1 parts ,Reliance Standard Life Ins Co 3,607.26 62 services ,Reliant Fire Apparatus 3,637.81 5 services ,Rexco Equipment Inc 404.23 6 parts ,River Stone Group 1,557.47 1 supplies ,Rock Valley Physical Therapy Center 254.80 4 services ,Seibel Heather Michele 150.00 1 services ,Shoultz Angela 146.77 1 reimbursement ,Siguorney Tractor & Implement Llc 2,852.94 16 parts ,Sister Cities International 440.00 1 dues ,Source Now Llc 149.70 1 supplies ,Spratt Oil Sales 967.45 4 supplies ,Stanard & Associates Inc 262.00 1 services ,Stericycle Inc 49.65 1 services ,Sycamore Printing Inc 55.59 2 supplies ,Tantara Transportation Corp 9,389.29 5 services ,Taylor Emerson 209.16 1 reimbursement ,Team Staffing Solutions Inc 1,296.00 2 services ,Tmesys Llc 2,639.93 9 services ,T-Mobile 71.40 1 phones ,Transunion Risk & Alternative 105.00 1 equipment ,Ui Health Care Med Center 1,704.70 4 services ,Unique Management Services Inc 995.00 1 services ,Unity Healthcare 365.58 1 services ,Us Cellular 270.50 2 phonesss ,Van Meter Industrial Inc 213.40 6 parts ,Verizon 277.46 3 phones ,Verizon Wireless 280.16 5 phones ,Visa Tcm Bank Na 10,574.01 94 supplies/services ,Wheeler Samantha 142.30 1 reimburesement ,Winsor Consulting Group Llc 745.92 1 equipment ,Xerox Corporation 607.70 11 services ,Grand Total 161,093.46 524 , ,Capital Project Funds ,Ales Daniel 1,250.00 1 services ,Bolton & Menk Inc 201.00 1 services ,Carriage House Carpet One 5,826.32 1 services ,Cornerstone Commercial Contractors Inc 24,102.00 2 service,Ke Flatwork Inc 32,121.16 1 services ,Knock Stacy 783.18 1 easement, Legat Architects Inc 159.00 1 services ,Manatts Inc. 11,213.94 1 services ,Menards (Musc) 2,345.63 3 supplies ,Merit Construction 52,702.20 4 services ,Muscatine Power & Water 2,984.85 3 services ,Paragon Interiors 4,366.72 2 services ,Pearl City Maintenance Llc 13,925.00 1 services ,Perry Bergen 1,400.00 1 ROW, Stanley Consultants Inc 8,575.00 1 servcies ,Visa Tcm Bank Na 1,881.92 3 services ,Grand Total 163,837.92 27 , ,Enterprise Utility Funds ,3B Medical 101.44 1 services ,Advanced Business Systems Inc 47.00 1 services ,Alliant Energy 7,829.61 15 utilities ,Als Group Usa Corp 1,068.00 1 services ,Amazon.Com 2,266.21 24 supplies ,Arnold Motor Supply 711.87 18 supplies ,Bob'S Crane Service L C 590.00 1 equipment ,Bound Tree Medical Llc 1,212.13 10 supplies ,Brauns Jon 22,455.09 3 services ,Brauns Jon 41,760.00 1 services ,Broders Excavating 2,838.00 1 services ,Callaway Golf Company 194.75 2 resale merch ,Carquest Of Muscatine 986.23 3 supplies ,Central Turf Agronomy 750.00 2 supplies ,Clark'S Muffler & Service Inc. 585.52 1 services ,Clearly 193.98 1 phones ,Crawford Company Inc 28,854.57 3 services ,Department Of Human Resources Iowa Medicaid Enterprise (Ime) 13,605.57 1 services ,Dsi Medical Services Inc 75.00 1 services ,Electric Pump 3,609.28 1 part, Elliott Equipment Company 370.22 7 parts ,Ems Learning Resource Center 102.00 1 services ,Etsel Zack 50.00 1 uniforms ,Fastenal Company 12.05 1 parts ,Feld Fire 348.59 4 parts ,Fss Inc 218.00 1 dues ,Gcsaa 530.00 1 dues ,Gierke-Robinson Co Inc 8,903.12 2 services ,Grainger Dept 802675066 275.76 4 supplies ,Harsco Metals Americas 930.34 2 supplies ,IA Dept Of Natural Resources 20,536.45 1 services ,Iowa Communities Assurance Pool 3,270.00 1 servicess ,Iowa Golf Association 75.00 1 dues ,Iowa One Calls 266.40 1 services ,Iowa Pump Works Inc 1,860.90 2 parts ,Iowa State University Extension & Outreach 45.00 1 supplies ,Kirkwood Community College Cont Ed 300.00 1 services ,Lajek Pest Control Solutions Llc 639.00 4 services ,Law Offices Of Hopkins & Hubner P.C. 67.50 1 services ,Liberty Tire Service Of Ohio Llc 3,639.40 1 services ,Mailboxes & Parcel Depot 20.67 1 shipping ,Master Medical Equipment Llc 3,211.80 2 equipment ,

Menards (Musc) 877.35 16 supplies, Mh Equipment 678.75 1 services, Microbac Laboratories Inc 113.18 1 services, Midland Scientific Inc 613.88 5 supplies, Midwest Turf Support 1,453.22 12 supplies, Municipal Collections Of America Inc 137.50 3 services, Muscatine County Treasurer 5.00 1 reimbursement, Muscatine Downtown Investors 10.00 1 reimbursement, Muscatine Power & Water 2,766.47 28 utilities, Net Tech Solutions 3,137.75 1 equipment, North Central International Llc 127.91 1 shipping, Pack-N-Ship 508.64 4 shipping, Parcher Brett 150.00 1 uniforms, Phelps The Uniform Specialists 424.88 7 services, Ps3 Enterprises Inc. 290.00 2 services, Quick Strip 25.00 1 supplies, Raynor Door Co Inc Of The Quad Cities 541.50 1 services, Reist Douglas 225.00 1 services, Reliance Standard Life Ins Co 2,265.61 53 services, Renew Biomedical Services Llc 2,109.38 7 parts, Riddell Roofing 125,720.00 1 services, S.J. Smith Co. 144.68 1 supplies, Siguorney Tractor & Implement Llc 504.00 2 equipment, Stericycle Inc 309.15 2 services, Team Staffing Solutions Inc 279.80 2 services, T-Mobile 340.08 2 phones, Unitypoint Health 702.83 1 supplies, Us Cellular 45.66 1 phones, Usa Blue Book 136.16 2 supplies, Van Wall Equipment Inc. 261.89 5 parts, Van Wall Golf 145.24 4 supplies, Verizon 167.10 3 phones, Verizon Wireless 177.08 3 phones, Visa Tcm Bank Na 4,772.15 29 supplies/services, Visu-Sewer Inc 6,277.20 1 services, Walz Scale 3,445.50 1 services, Water Environment Federation 2,176.00 7 services, Xerox Corporation 0.38 1 services, Grand Total 337,472.37 347 , , Internal Service Funds , A-1 Quality Tire & Car Care 1,046.22 4 services , Altorfer Inc 4,420.26 1 services , Amazon.Com 59.98 2 supplies , Arnold Motor Supply 663.15 8 parts , Bonnell Industries Inc 760.10 2 parts , Carquest Of Muscatine (22.00) 1 return , Eastern Iowa Tire Inc 1,243.00 2 parts , Gtg Peterbilt - Davenport 125.96 1 parts , Harms Oil Company 17,049.27 1 supplies , Imwca 11,242.00 1 services , Iowa Department Of Natural Resources 195.00 1 services , Martin Equipment Of Ia-Ii Inc 403.08 1 parts , Menards (Musc) 27.74 2 supplies , Muscatine Power & Water 197.08 2 utilities , Napa Of Muscatine 1,718.19 9 parts , Noregon 2,199.00 1 dues , North Central International Llc 4,196.29 6 parts , Parts Authority 562.40 3 parts , Rainbo Oil Co-Jet Bulk Oil 718.10 2 supplies , Rdo Truck Centers 180.35 2 parts , Reeves Battery Sales 150.00 1 parts , Reliance Standard Life Ins Co 361.25 14 services , Rilco Inc 1,025.00 2 supplies , Sadler Power Train Inc 226.62 1 parts , Trucks Unlimited Inc 3,425.92 1 services , Verizon 52.05 2 phones , Visa Tcm Bank Na 400.48 4 services/supplies , Wellmark Blue Cross & Blue 89,258.46 7 services , Xerox Corporation 6.50 4 services , Grand Total 141,891.45 88 , , - , , Special Revenue Funds , Amazon.Com 2,329.83 2 equipment , Dell Marketing L.P. 1,310.19 3 equipment , Eocene Environmental Group Inc 850.00 1 services , Muscatine Center Social Action 9,375.00 1 services , Reliance Standard Life Ins Co 43.76 2 services , Riverview Hotel Development 73,126.21 1 services , Sycamore Printing Inc 120.00 1 supplies , Verizon Wireless 80.02 1 phones , Visa Tcm Bank Na 14.85 1 services , Grand Total 87,249.86 13 , , Housing Funds , Amazon.Com 91.68 1 supplies, Arnold Motor Supply 8.75 1 supplies, City Of Muscatine Housing Revolving Fund 24,700.31 33 services, Crossroads Inc. 44.00 3 services, Hd Supply Facilities Maint 229.71 3 parts, Iowa Nahro 350.00 3 dues, Kelly Heating Cooling & Plbg 848.05 6 services, Lupton & Toyne Printers 30.00 1 supplies, Menards (Musc) 285.68 6 supplies, Muscatine Power & Water 1,964.39 17 utilities, Plumb Supply Company 409.60 5 parts, River City Turf & Ornamental 513.52 1 supplies, Visa Tcm Bank Na 158.10 3 services/supplies, Grand Total 29,633.79 83 , , ,BILLS FOR APPROVAL SUMMARY , December 17, 2025 , , Computer Bill Lists , Regular Bills 12/17/25 \$921,178.85, Special Ck Run 12/5/25 Operating 250,000.00, Payroll Vendor Checks 12/5/25 17,102.57, Payroll Vendor ACH Payments 12/5/25 99,511.99, Subtotal \$1,287,793.41, , ACH Debit Memo Payments , Wellmark Insurance Health/Dental Insurance Dec \$84,000.00, Wellmark Insurance Health/Dental Insurance Dec 84,000.00, Wellmark

Insurance Health/Dental Insurance Nov 84,000.00, Payroll Account Transfer 504,278.49, Payroll Account Transfer 1,968.59, Iowa Finance Authority SRF Principle & Interest 57,330.00, Iowa Finance Authority SRF Principle & Interest 63,505.89, Iowa Finance Authority SRF Principle & Interest 73,422.94, Iowa Finance Authority SRF Principle & Interest 6,032.88, Treasurer State of Iowa State Tax Withholding 23,866.41, IPERS November Contributions 135,176.88, Internal Revenue Service Federal Withholding 130,842.34, Subtotal \$1,248,424.42, Voucher Program , Various Landlords Estimated January Rent \$180,000.00, \$180,000.00, Total Expenditures \$2,716,217.83, , , ACH PAYROLL MISSION SQUARE ICMA RETIRE 12,212.88, ACH PAYROLL MISSION SQUARE ICMA RC 1,891.29, ACH PAYROLL MUNICIPAL FIRE & POLICE RETIRE 81,677.82, ACH PAYROLL NATIONWIDE 3,730.00, PAYROLL CHECKS AFA FLEX BILLING 4,526.96, PAYROLL CHECKS AFLAC 525.88, PAYROLL CHECKS ALLSTATE 14.94, PAYROLL CHECKS AMERICAN FIDELITY 3,091.26, PAYROLL CHECKS CITY OF MUSCATINE 8,341.47, PAYROLL CHECKS CLERK OF COURT 170.00, PAYROLL CHECKS IDAHO CHILD SUPPORT 99.12, PAYROLL CHECKS POLICE & FIRE INS 194.94, PAYROLL CHECKS UNITED WAY 138 , SPECIAL CHECK LUMBER LOFTS 250,000.

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Muscatine Journal, morning edition, a daily newspaper printed and published by Lee Enterprises, Incorporated, in the City of Muscatine, Muscatine County, Iowa, and that a notice, a printed copy of which is made part of this affidavit, was published in said The Muscatine Journal, on the dates listed below.

December. 23 2025

NOTICE ID: vgeqAlxhRTsXryyDTsDr

PUBLISHER ID: COL-IA-401109

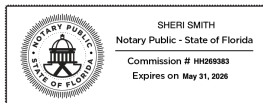
NOTICE NAME: Dec 16 minutes and bills

Publication Fee: \$331.06

The affiant further deposes and says that all of the facts set forth in the foregoing affidavit are true as he/she verily believes.

Anjana Bhadoriya

(Signed) _____



VERIFICATION

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 12/26/2025

S. Smith

Notary Public

Notarized remotely online using communication technology via Proof.

City of Muscatine, Tuesday December 16, 2025 – City Hall Council Chambers

Mayor Bark called the City Council meeting for December 16, 2025, to order at 05:30 PM.

Raye Oehme gave the invocation.

Councilmembers Present: Brockert, Jindrich, Gordon, Lewis, Lampe. Absent: Osborne, Conard.

Pledge of Allegiance

From the Mayor:
Recognition of Corey Leonhard as an inductee into the Special Olympics Iowa Hall of Fame

Recognition of Muscatine High School Elected Career Association Officers
Aralyn Anaya, Mallory Young, Aliviah Garcia, Alani Garcia, Davian Lopez, Kelina Rubio-Cruz, Alexis (Lexi) Sternberg, Josh Boisen, Victor Hugo (Max) Morales, Emily Senatra, Xavier Quiroz, Jayvon Summerville, Zamilia Powell, Arianna Etter, Christian Byers, and Aysel Contreras

Swearing in of Elected Mayor and Councilmembers
- Mayor Brad Bark
- Councilmember Nadine Brockert
- Councilmember Angie Lewis

Swearing in of Police Officer Chad Said

Gordon/Lewis moved to approve the agenda as presented. Ayes -5, Nays - 0, Motion Passed.

Consent Agenda:
Gordon/Lampe moved to approve the Consent Agenda including City Council Minutes (December 2 and December 9), Liquor License (Geneva Golf & Country Club, Flaming Embers, West Side Store, Acapulco Mexican Bakery, Las Lomas), Receive and file (November 24 & December 1 Muscatine County Board Minutes, MPW 2026 budget documents) Purchase Orders (MTI Distributing and Triple B Construction) and bills totaling 2,716,217.83. Ayes – 5, Nays – 0, motion passed.

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From City Administrator
Gordon/Lewis moved to approve the first reading of an Ordinance Amending Title 10 and Title 13 of City Code, to Reflect State Mandated Changes to the Regulation of Accessory Dwelling Units, Group Homes, and Manufactured Homes. Ayes - 5, Nays - 0, Motion Passed.

Gordon/Lampe moved to adopt a Resolution setting the time and place to conduct a public hearing on the Comprehensive Plan of the City of Muscatine, Iowa. Ayes - 5, Nays - 0, Motion Passed.

Lewis/Lampe moved to approve a Request for an Amendment to a Professional Services Agreement With Bolton & Menk Inc. in the Amount of \$715,420.00 for the Carver Corner Roundabout Project.
Ayes - 5, Nays - 0, Motion Passed.

Brockert/Gordon moved to approve a Request for the Issuance of a Purchase Order to Martin & Whitacre Surveyors and Engineers, Inc. in the Amount of \$35,000.00, for Permanent

Easement and Right of Way Acquisition
Plats on the West Hill Sewer Separation
Phase 6E Project Ayes - 5, Nays - 0, Motion Passed.

Gordon/Lewis moved to approve a Request for Change Order Number 10 to the Park Avenue Four to Three Lane Conversion Project in the Amount of -\$50,865.50. Ayes - 5, Nays - 0, Motion Passed.

Jindrich/Brockert moved to approve a Request for a Professional Services Agreement with ProSource Land Services for Right of Way and Easement Acquisition on the Carver Corner Roundabout Project in the Amount of \$93,100.00 Ayes - 5, Nays - 0, Motion Passed.

Steve Snider gave an update on Police Department activities.

Councilmember Angie Lewis moved the meeting be adjourned at 6:25 pm.

CITY OF MUSCATINE , BILLS FOR APPROVAL , 45,993.00 , General Fund , A-1 Quality Tire & Car Care 359.07 4 supplies , Advanced Business Systems Inc 75.01 1 services , Alliant Energy 2,650.91 12 utilities , Amazon.Com 1,821.32 21 supplies , American Industrial Door 170.00 1 services , Anthony Carol 75.00 1 services , Arnold Motor Supply 70.86 5 parts , Bark Brad 204.12 1 reimbursement , Brauns Jon 23,390.00 1 services , Brislaw Chad 750.00 1 refund , Carquest Of Muscatine 367.19 14 supplies , Centurylink 85.55 1 phones , Commercial Recreation Specialists 445.00 2 equipment , Cr Landscaping 495.00 1 services , Creative Forms And Concepts 1,382.50 1 supplies , Crossroads Inc. 44.00 2 services , Dimensional Graphics 346.00 1 equipment , Drj Group Llc 902.85 4 equipment , Dsi Medical Services Inc 221.50 2 services , Eastern Iowa Light & Power Co 208.59 2 utilities , Elshoff John 125.00 1 services , Equian Llc 5,983.01 8 services , Euna Solutions 14,135.00 1 equipment , Fastenal Company 234.80 3 parts , Feld Fire 470.05 3 equipment , Ferguson Jeremy 500.00 1 services , Fire & Police Selection Inc 500.00 1 services , Fire Service Training Bureau 200.00 2 services , Flanders Kay 200.00 1 services , Freers & Sons Tree Service 2,150.00 4 services , Fry David 144.40 1 uniforms , Gatso Usa Inc. 8,559.00 1 services , Genesis Health System-Occ Hlth 120.00 3 services , Goerdt Inspectiv & Consultation Services Llc 270.00 1 services , Gordon Flesch Company 87.00 1 services , Hopkins Jeremy 50.00 1 uniforms , Hovland Annette 175.00 3 services , Hydrex Inc 469.95 3 supplies , Interstate Power Sytems Inc 2,600.60 1 services , Iowa Law Enforcement Academy 300.00 1 services , Ipca 325.00 3 dues , It Takes A Village 8,378.35 3 services , John Wulf's Septic Tank Service Llc 650.00 1 services , Law Offices Of Hopkins & Hubner P.C. 471.00 2 services , Leadsonline Llc 3,922.00 1 equipment , Lear Julie 69.20 3 services , Lupton & Toyne Printers 60.00 1 supplies , Menards (Musc) 2,180.91 36 supplies , Midwest Alarm Services 1,920.00 2 services , Midwest Breathing Air Llc 1,364.83 1 services , Midwest Wireless Llc 185.90 1 equipment , Mobotrex 556.00 1 equipment , Monsters Fastpitch Softball 500.00 1 refund , Municipal Collections Of America Inc 428.00 1 services , Muscatine County Treasurer 10,000.00 1 subsidy , Muscatine Lawn & Power 2,521.12 11 supplies , Muscatine Lumber 119.76 2 supplies , Muscatine Power & Water 4,839.47 34 utilities , Napa Of Muscatine 123.17 3 parts , National Pelra 215.00 1 dues , Office Express 1,426.01 6 supplies , Pack-N-Ship 7.25 1 shipping , Panther Uniforms Inc 1,985.49 12 uniforms , Petdata Inc 500.00 1 services , Phelps Custom Image Wear 85.45 1 uniforms , Phelps The Uniform Specialists 188.04 7 services , Plumb Supply Company 174.99 4 parts , Pump'S Tire Service 270.00 1 parts , Ps3 Enterprises Inc. 110.00 1 services , Quill Corporation 582.06 4 supplies , Raynor Door Co Inc Of The Quad Cities 1,043.00 3 services , Reeves Battery Sales 130.00 1 parts , Reliance Standard Life Ins Co 3,607.26 62 services , Reliant Fire Apparatus 3,637.81 5 services , Rexco Equipment Inc 404.23 6 parts , River Stone Group 1,557.47 1 supplies , Rock Valley Physical Therapy Center 254.80 4 services , Seibel Heather Michele 150.00 1 services , Shultz Angela 146.77

1 reimbursement , Siguomey Tractor & Implement Llc 2,852.94 16 parts , Sister Cities International 440.00 1 dues , Source Now Llc 149.70 1 supplies , Spratt Oil Sales 967.45 4 supplies , Stanard & Associates Inc 262.00 1 services , Stericycle Inc 49.65 1 services , Sycamore Printing Inc 55.59 2 supplies , Tantara Transportation Corp 9,389.29 5 services , Taylor Emerson 209.16 1 reimbursement , Team Staffing Solutions Inc 1,296.00 2 services , Tmesys Llc 2,639.93 9 services , T-Mobile 71.40 1 phones , Transunion Risk & Alternative 105.00 1 equipment , Ul Health Care Med Center 1,704.70 4 services , Unique Management Services Inc 995.00 1 services , Unity Healthcare 365.58 1 services , Us Cellular 270.50 2 phoneases , Van Meter Industrial Inc 213.40 6 parts , Verizon 277.46 3 phones , Verizon Wireless 280.16 5 phones , Visa Tcm Bank Na 10,574.01 94 supplies/services , Wheeler Samantha 142.30 1 reimbursement , Winsor Consulting Group Llc 745.92 1 equipment , Xerox Corporation 607.70 11 services , Grand Total 161,093.46 524 , , Capital Project Funds , Ales Daniel 1,250.00 1 services , Bolton & Menk Inc 201.00 1 services , Carriage House Carpet One 5,826.32 1 services , Cornerstone Commercial Contractors Inc 24,102.00 2 service , Ke Flatwork Inc 32,121.16 1 services , Knock Stacy 783.18 1 easement , Legat Architects Inc 159.00 1 services , Manatts Inc 11,213.94 1 services , Menards (Musc) 2,345.63 3 supplies , Merit Construction 52,702.20 4 services , Muscatine Power & Water 2,984.85 3 services , Paragon Interiors 4,366.72 2 services , Pearl City Maintenance Llc 13,925.00 1 services , Perry Bergen 1,400.00 1 ROW , Stanley Consultants Inc 8,575.00 1 services , Visa Tcm Bank Na 1,881.92 3 services , Grand Total 163,837.92 27 , , Enterprise Utility Funds , 3B Medical 101.44 1 services , Advanced Business Systems Inc 47.00 1 services , Alliant Energy 7,829.61 15 utilities , Als Group Usa Corp 1,068.00 1 services , Amazon.Com 2,266.21 24 supplies , Arnold Motor Supply 711.87 18 supplies , Bob'S Crane Service L C 590.00 1 equipment , Bound Tree Medical Llc 1,212.13 10 supplies , Brauns Jon 22,455.09 3 services , Brauns Jon 41,760.00 1 services , Broders Excavating 2,838.00 1 services , Callaway Golf Company 194.75 2 resale merch , Carquest Of Muscatine 986.23 3 supplies , Central Turf Agronomy 750.00 2 supplies , Clark'S Muffler & Service Inc. 585.52 1 services , Clearly 193.98 1 phones , Crawford Company Inc 28,854.57 3 services , Department Of Human Resources Iowa Medicalaid Enterprise (Ime) 13,605.57 1 services , Dsi Medical Services Inc 75.00 1 services , Electric Pump 3,609.28 1 part , Elliott Equipment Company 370.22 7 parts , Ems Learning Resource Center 102.00 1 services , Etzel Zack 50.00 1 uniforms , Fastenal Company 12.05 1 parts , Feld Fire 348.59 4 parts , Fss Inc 218.00 1 dues , Gcsaa 530.00 1 dues , Glerke-Robinson Co Inc 8,903.12 2 services , Grainger Dept 802675066 275.76 4 supplies , Harsco Metals Americas 930.34 2 supplies , IA Dept Of Natural Resources 20,536.45 1 services , Iowa Communities Assurance Pool 3,270.00 1 services , Iowa Golf Association 75.00 1 dues , Iowa One Calls 266.40 1 services , Iowa Pump Works Inc 1,860.90 2 parts , Iowa State University Extension & Outreach 45.00 1 supplies , Kirkwood Community College Cont Ed 300.00 1 services , Lajek Pest Control Solutions Llc 639.00 4 services , Law Offices Of Hopkins & Hubner P.C. 67.50 1 services , Liberty Tire Service Of Ohio Llc 3,639.40 1 services , Mailboxes & Parcel Depot 20.67 1 shipping , Master Medical Equipment Llc 3,211.80 2 equipment , Menards (Musc) 877.35 16 supplies , Mh Equipment 678.75 1 services , Microbac Laboratories Inc 113.18 1 services , Midland Scientific Inc 613.88 5 supplies , Midwest Turf Support 1,453.22 12 supplies , Municipal Collections Of America Inc 137.50 3 services , Muscatine County Treasurer 5.00 1 reimbursement , Muscatine Downtown Investors 10.00 1 reimbursement , Muscatine Power & Water 2,766.47 28 utilities , Net Tech Solutions 3,137.75 1 equipment , North Central International Llc 127.91 1 shipping , Pack-N-Ship 508.64 4 shipping , Parcher Brett 150.00 1 uniforms , Phelps The Uniform Specialists 424.88 7 services , Ps3 Enterprises Inc. 290.00 2 services , Quick Strip 25.00 1 supplies , Raynor Door Co Inc Of The Quad Cities 541.50 1 services , Reist

Douglas 225.00 1 services , Reliance Standard Life Ins Co 2,265.61 53 services , Renew Biomedical Services Llc 2,109.38 7 parts , Riddell Roofing 125,720.00 1 services , S.J. Smith Co. 144.68 1 supplies , Siguomey Tractor & Implement Llc 504.00 2 equipment , Stericycle Inc 309.15 2 services , Team Staffing Solutions Inc 279.80 2 services , T-Mobile 340.08 2 phones , Unitypoint Health 702.83 1 supplies , Us Cellular 45.66 1 phones , Usa Blue Book 136.16 2 supplies , Van Wall Equipment Inc. 261.89 5 parts , Van Wall Golf 145.24 4 supplies , Verizon 167.10 3 phones , Verizon Wireless 177.08 3 phones , Visa Tcm Bank Na 4,772.15 29 supplies/services , Visu-Sewer Inc 6,277.20 1 services , Walz Scale 3,445.50 1 services , Water Environment Federation 2,176.00 7 services , Xerox Corporation 0.38 1 services , Grand Total 337,472.37 347 , , Internal Service Funds , A-1 Quality Tire & Car Care 1,046.22 4 services , Altorfer Inc 4,420.26 1 services , Amazon.Com 59.98 2 supplies , Arnold Motor Supply 663.15 8 parts , Bonnell Industries Inc 760.10 2 parts , Carquest Of Muscatine (22.00) 1 return , Eastern Iowa Tire Inc 1,243.00 2 parts , Gtg Peterbilt - Davenport 125.96 1 parts , Harms Oil Company 17,049.27 1 supplies , Imwca 11,242.00 1 services , Iowa Department Of Natural Resources 195.00 1 services , Martin Equipment Of Ia-l Inc 403.08 1 parts , Menards (Musc) 27.74 2 supplies , Muscatine Power & Water 197.08 2 utilities , Napa Of Muscatine 1,718.19 9 parts , Noregon 2,199.00 1 dues , North Central International Llc 4,196.29 6 parts , Parts Authority 562.40 3 parts , Rainbo Oil Co-Jet Bulk Oil 718.10 2 supplies , Rdo Truck Centers 180.35 2 parts , Reeves Battery Sales 150.00 1 parts , Reliance Standard Life Ins Co 361.25 14 services , Rilco Inc 1,025.00 2 supplies , Sadler Power Train Inc 226.62 1 parts , Trucks Unlimited Inc 3,425.92 1 services , Verizon 52.05 2 phones , Visa Tcm Bank Na 400.48 4 services/supplies , Wellmark Blue Cross & Blue 89,258.46 7 services , Xerox Corporation 6.50 4 services , Grand Total 141,891.45 88 , , , Special Revenue Funds , Amazon.Com 2,329.83 2 equipment , Dell Marketing L.P. 1,310.19 3 equipment , Ecene Environmental Group Inc 850.00 1 services , Muscatine Center Social Action 9,375.00 1 services , Reliance Standard Life Ins Co 43.76 2 services , Riverview Hotel Development 73,126.21 1 services , Sycamore Printing Inc 120.00 1 supplies , Verizon Wireless 80.02 1 phones , Visa Tcm Bank Na 14.85 1 services , Grand Total 87,249.86 13 , , Housing Funds , Amazon.Com 91.68 1 supplies , Arnold Motor Supply 8.75 1 supplies , City Of Muscatine Housing Revolving Fund 24,700.31 33 services , Crossroads Inc. 44.00 3 services , Hd Supply Facilities Maint 229.71 3 parts , Iowa Nairo 350.00 3 dues , Kelly Heating Cooling & Plbg 848.05 6 services , Lupton & Toyne Printers 30.00 1 supplies , Menards (Musc) 285.68 6 supplies , Muscatine Power & Water 1,964.39 17 utilities , Plumb Supply Company 409.60 5 parts , River City Turf & Ornamental 513.52 1 supplies , Visa Tcm Bank Na 158.10 3 services/supplies , Grand Total 29,633.79 83 , , , BILLS FOR APPROVAL SUMMARY , December 17, 2025 , , Computer Bill Lists , Regular Bills 12/17/25 \$921,178.85 , Special Ck Run 12/5/25 Operating 250,000.00 , Payroll Vendor Checks 12/5/25 17,102.57 , Payroll Vendor ACH Payments 12/5/25 99,511.99 , Subtotal \$1,287,793.41 , ACH Debit Memo Payments , Wellmark Insurance Health/Dental Insurance Dec \$84,000.00 , Wellmark Insurance Health/Dental Insurance Dec 84,000.00 , Wellmark Insurance Health/Dental Insurance Nov 84,000.00 , Payroll Account Transfer 504,278.49 , Payroll Account Transfer 1,968.59 , Iowa Finance Authority SRF Principle & Interest 57,330.00 , Iowa Finance Authority SRF Principle & Interest 63,505.89 , Iowa Finance Authority SRF Principle & Interest 73,422.94 , Iowa Finance Authority SRF Principle & Interest 6,032.88 , Treasurer State of Iowa State Tax Withholding 23,866.41 , IPERS November Contributions 135,176.88 , Internal Revenue Service Federal Withholding 130,842.34 , Subtotal \$1,248,424.42 , Voucher Program , Various Landlords Estimated January Rent \$180,000.00 , \$180,000.00 , Total Expenditures \$2,716,217.63 , ACH PAYROLL MISSION SQUARE ICMA RETIRE 12,212.88 , ACH PAYROLL MISSION SQUARE ICMA RC 1,891.29 , ACH PAY-

ROLL MUNICIPAL FIRE & POLICE RETIRE 81,677.82 , ACH PAYROLL NATION-WIDE 3,730.00 , PAYROLL CHECKS AFA FLEX BILLING 4,526.96 , PAYROLL CHECKS AFLAC 525.88 , PAYROLL CHECKS ALLSTATE 14.94 , PAYROLL CHECKS AMERICAN FIDELITY 3,091.26 , PAYROLL CHECKS CITY OF MUSCATINE 8,341.47 , PAYROLL CHECKS CLERK OF COURT 170.00 , PAYROLL CHECKS IDAHO CHILD SUPPORT 99.12 , PAYROLL CHECKS POLICE & FIRE INS 194.94 , PAYROLL CHECKS UNITED WAY 138 , SPECIAL CHECK LUMBER LOFTS 250,000. COL-IA-401109

Muscatine County Board of Supervisors
Monday, December 8, 2025

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

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

On a motion by Sauer, second by Kirchner, the Board approved claims dated December 8, 2025, in the amount of \$427,934.99. Ayes: All.

On a motion by Chick, second by Kirchner, the Board affirmed an application for a Patrick Leahy Bulletproof Vest Partnership Grant in the amount of \$31,446.00, with Sheriff Quinn Riess. Ayes: All.

On a motion by Sauer, second by Kirchner, the Board affirmed an application for a Patrick Leahy Bulletproof Vest Partnership Grant in the amount of \$2,620.50, with Conservation Director Katie Hammond. Ayes: All.

On a motion by Sauer, second by Chick, the Board approved an application for a Muscatine Charities Grant in the amount of \$10,000.00, to assist with funding kayaks and paddles for Deep Lakes Park. Ayes: All.

Conservation Director Katie Hammond updated the Board stating a heat pump replacement was installed on the geothermal system.

On a motion by Kirchner, second by Sauer, the Board authorized a credit card with a \$5,000 limit for the Information Services Department, with Information Services Director Bill Riley. Ayes: All.

Riley stated the password manager solution is now working with the already compromised passwords.

On a motion by Chick, second by Sauer, the Board authorized the Chair to sign a Statement of Election Costs for the November 4, 2025, City/School Election. Ayes: All.

On a motion by Sauer, second by Kirchner, the Board authorized the chair to sign a revised Chief Elected Officials Shared Liability Agreement for the Eastern Iowa Workforce Development Area. Ayes: All.

On a motion by Chick, second by Kirchner, the Board appointed Nathan Mather, Danny Chick, Attorney Jamie Boston, Sheriff Quinn Riess, County Development Director Eric Furnas and Budget & Administrative Services Director Kala Naber, to an Ad Hoc Committee to review candidates and make a recommendation for the appointment of Muscatine County Attorney. Ayes: All.

On a motion by Sauer, second by Kirchner, the Board approved the minutes of December 1, 2025, regular meeting. Ayes: All.

Correspondence:

Sauer thanked the Secondary Road Department for their excellent work with snow removal on the county roads with two recent snowstorms. Sauer stated no complaints from residents have occurred.

Mather received a concern from an individual regarding an elderly relative and their well-being. Mather recommended calling the Sheriff's department for a wellness check.

Committee Reports:

Kirchner attended a Muscatine County Conservation Board meeting on December 1, 2025.

On a motion by Sauer, second by Chick, the Board accepted the November 2025 payroll claims. Ayes: All.

Sheriff Quinn Riess announced Muscatine County received an award at the Iowa State Sheriffs & Deputies Association (ISSDA) Conference, from the Iowa Department of Corrections for Outstanding Improvement of the Daily Operations and Professionalism. This achievement is a direct result of the extraordinary teamwork, dedication, and daily commitment demonstrated across our entire organization. None of the improvements we have made over the past several years would have been possible without the collective effort from our team inside our department and support from our Board of Supervisors, County Administration, County Attorney's Office, General Services, and IT Support.

The meeting was adjourned at 9:14 AM.

ATTEST:

Tibe Vander Linden
County Auditor

Nathan Mather, Chairperson
Board of Supervisors

Muscatine County Board of Supervisors
Monday, December 15, 2025

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

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

Community Services Director Jessica Bopes recommended an increase for payee fees. Bopes stated the recent Social Security Administration notices states her department may collect up to a maximum amount of \$57.00 monthly for serving as a representative payee for Social Security and Supplemental Security Income beneficiaries. The county currently collects \$55.00 per month. The notice also states the maximum amount to collect from beneficiaries entitled to disability benefits for those who have a drug addiction and/or alcoholism condition is \$106.00. Bopes stated the fee is waived for clients who cannot afford the fee or residents in a nursing home or residential care. The Board consensus was to authorize the maximum amount for both types of beneficiaries.

On a motion by Sorensen, second by Kirchner, the Board authorized an increase of payee fees for Community Services to the maximum allowed, as \$57.00 for Social Security and Supplemental Security Income beneficiaries and \$106.00 per month from beneficiaries entitled to disability benefits who have a drug addiction and/or alcoholism condition. Ayes: All.

On a motion by Sorensen, second by Chick, the Board approved Resolution #12-15-25-01 Suspending the Collection of Taxes. Roll call vote: Ayes: All.

RESOLUTION #12-15-25- 01
RESOLUTION SUSPENDING THE COLLECTION OF TAXES

WHEREAS, notice from the Director of Human Services has been received regarding the eligibility of Judy Rivera, Muscatine, Iowa, (the ‘recipient’) for medical and facility care; and

WHEREAS, as such recipient of such assistance is deemed to be unable to contribute to the public revenue pursuant to Section 427.9, Code of Iowa; and

WHEREAS, the recipient is the owner of property described as follows:

Address: 909 E 6th St, Muscatine, IA 52761
Parcel No: 0836155010
Legal Description: 36-77-2W Lot 2 Blk 113

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Muscatine County Board of Supervisors:

1. That the County Treasurer is hereby ordered to suspend the collection of all taxes, including special assessments, rates or charges, interest, fees and costs for the current

year and those unpaid from prior years. As long as the petitioner is authorized by DHS no interest accrues during suspension, but payments can be made.

2. If the parcel is sold, passes by bequest or inheritance to any person other than the spouse or minor child of the petitioner, all taxes and special assessments become due and payable by the next semi-annual installment date. Interest at the rate of 1 ½% per month will start on the next delinquency date after the suspended taxes become due.

Passed and approved this 15th day of December 2025.

ATTEST:

/s/Tibe Vander Linden
Muscatine County Auditor

/s/Nathan Mather, Chairperson
Muscatine County Board of Supervisors

On a motion by Sauer, second by Sorensen, the Board approved four utility permits with Interstate Power & Light (Alliant Energy), Cedar Rapids, Iowa – install new underground electric cable and removal of existing overhead wire along 200th Street east of Durant – Section 6, T78N-RIE; install new underground electric cable and removal of existing overhead wire along 200th Street and 20th Avenue, east of Durant – Section 4, T78N-RIE; convert existing 1PH overhead distribution line from 12.5v to 25Lv – Section 3, 9, 16, 21, 22, T78N-RIW; convert existing 3PH overhead distribution line from 12.5v to 25kv at 110th Street – Section 2 & 3, T78N-RIW. Ayes: All.

County Engineer Bryan Horesowsky stated the snow removal on secondary roads went well over the past weekend. Sheriff Quinn Riess reminded the public to slow down during weather events.

County Development Director Eric Furnas reviewed a variance granted by the Muscatine County Board of Adjustment on December 5, 2025. Case #25-07-02, an application filed by Joseph and Angela Woodhouse, Record Owners, with a request to allow an accessory structure to be built approximately 28 feet from the front lot line. The affected property is in Bloomington Township, in parts of the SW ¼ of Section 23-T77N-R2W at 2639 Canterbury Road, containing approximately 1.03 acres, and is zoned R-2 Residential. The Board of Adjustment determined that the variance request meets the requirements for a practical difficulty due to the topography and shape of lot and the location of the septic system field in the rear yard space.

Furnas reviewed a variance granted by the Muscatine County Board of Adjustment on December 5, 2025. Case #25-07-03, an application filed by Troy Holliday, Record Owner, with a request to allow an accessory structure to be built approximately 25 feet from the rear lot line. The affected property is in Sweetland Township, in parts of the SE ¼ of Section 25-T77N-R1W, at 3386 Highway 22, containing approximately .44 acres, and is zoned R-2 Residential. The Board of Adjustment determined that the variance request meets the requirements for a practical difficulty due to the small parcel size.

On a motion by Sorensen, second by Sauer, the Board accepted a variance for Case #25-07-02 and

Case #25-07-03. Ayes: All.

On a motion by Sorensen, second by Sauer, the Board approved the Combined Preliminary and Final Plat of Ogren Acres Subdivision. Roll call vote: Ayes: All.

RESOLUTION #12-15-25-02
APPROVAL OF THE COMBINED PRELIMINARY AND FINAL PLAT OF
OGREN ACRES SUBDIVISION

WHEREAS, there has been presented before the Board of Supervisors of Muscatine County, Iowa, a dedication and plat of the proposed subdivision “Ogren Acres Subdivision”; and

WHEREAS, said plat has heretofore been approved by the Zoning Commission of Muscatine County, Iowa; and

WHEREAS, said dedication and plat fully conform with all laws of the State of Iowa and all ordinances of Muscatine County, Iowa, applicable thereto; and

WHEREAS, the platting of said subdivision is conducive to orderly development within Muscatine County, Iowa, is not in conflict with any extensions of the established road systems of Muscatine County, Iowa, and is in harmony with the comprehensive plan of zoning now in effect within Muscatine County, Iowa; and

WHEREAS, the subdivision of said real estate and the plat thereof were accepted and approved by the Muscatine County Board of Supervisors following a public meeting on December 15, 2025.

NOW, THEREFORE, be it resolved by the Board of Supervisors of Muscatine County, Iowa, as follows:

- Section 1. The said subdivision is hereby designated as “Ogren Acres”, a subdivision in Muscatine County, Iowa, and that the descriptions of lots and parcels of land located therein shall be according to the number and designation thereof as set forth on said plat.
- Section 2. The Chairperson of the Board of Supervisors and the Auditor of Muscatine County, Iowa, are hereby authorized and directed to certify this Resolution in order that the same and all other matters material to said subdivision may be recorded in the Office of the Recorder of Muscatine County, Iowa.

PASSED and APPROVED this 15th day of December 2025.

ATTEST:

/s/Tibe Vander Linden
Muscatine County Auditor

/s/Nathan Mather, Chairperson
Muscatine County Board of Supervisors

Furnas reviewed the Combined Preliminary and Final Plat of Phillips Acres Subdivision stating the County Attorney strongly recommends the Muscatine County Board of Adjustment reconsider their decision to grant a Special Use Permit that they issued on January 3, 2025. After that decision was reached, it was discovered that the site that was approved was actually zoned C-1 Commercial District. The plat that is now being evaluated proposed moving the site farther to the south onto land that is zoned A-1 Agricultural, an adjacent property owner has raised concerns that question where the Board of Adjustment would have granted the Special Use Permit in the current proposed location. Jayme Hazen, proposed owner, requested the Board approve the subdivision as delaying the approval will delay the construction of a home intended for their special needs son and increase attorney costs with another meeting with the Board of Adjustment.

The Board consensus was to table the proposed subdivision and recommend the Board of Adjustment review and reconsider the Special Use Permit for the proposed plat on the land zoned A-1 Agricultural.

On a motion by Chick, second by Sorensen, the Board moved to table the Resolution #12-15-25-03 Approval of the Combined Preliminary and Final Plat of Phillips Acres Subdivision. Sauer abstained from the vote due to being an adjacent parcel owner. Ayes: Kirchner, Chick, Mather and Sorensen. Nays: 0.

On a motion by Sorensen, second by Kirchner, the Board approved the revised Ordinance #12-15-25-01 Repealing the Provisions of Title III, Chapter II, Article XIII, Section 4.3 of the Muscatine County Code of Ordinances, on the one and only reading subject to the County Attorney determining if additional readings are necessary. Roll call vote: Ayes: All.

On a motion by Sorensen, second by Sauer, the Board authorized the Chair to sign a contract with Daxon Construction in the amount of \$3,477,000.00 for the Muscatine County Engineer and Zoning Office Building Project. Ayes: All.

On a motion by Sauer, second by Sorensen, the Board approved the minutes of December 8, 2025, regular meeting. Ayes: All.

On a motion by Sorensen, second by Chick the Board authorized the Chair to sign an amended contract with the Mississippi Valley Workforce Development Board to provide Employer of Record services. Ayes: All.

Correspondence:

Sauer had conversations with citizens regarding the efforts of the Secondary Roads Department regarding their hard work to clear the roads during the recent snowfalls. Sauer thanked the department for their work.

Sorensen stated he was contacted by Muscatine Power and Water (MPW) regarding the ARPA fund allocation for the fiber project. MPW requested the Board reconsider the required payback of funds due to the “for profit” language in the

agreement. Sorensen stated this request could be discussed at a future meeting. Sorensen received a letter from the Eastern Iowa Mental Health Region concerning the Disability Access Point (DAP) and a client placed in a care facility. ASO reached out to DAP to request funding and DAP declined, stating to contact the county to bridge the funding. Sorensen stated the county does not have authority to do so.

All Supervisors received an email from a county resident with questions about emergency management. The email was forwarded to the Sheriff and Emergency Management Director.

Committee and Meetings Reports:

Chick attended an Economic Development Board meeting on December 9, 2025

Chick attended a Community Summit at the Merrill Hotel on December 10, 2025.

County Conservation Director Katie Hammond stated the County Conservation Board member Sherry Seright is willing to continue her service if the Board will reappoint her to a full term (as she is currently serving a vacancy term). The Board consensus was to re-appoint Seright at a future meeting.

Mather stated the applications for the County Attorney position were closed as of December 12, 2025. Mather noted the committee meeting to appoint a County Attorney will be held on December 18, 2025, at 5:00 p.m.

The regular meeting was adjourned at 10:10 AM.

ATTEST:

Shannon Steele
Administrative/Elections Clerk

Nathan Mather, Chairperson
Board of Supervisors

Muscatine County Board of Supervisors
Monday, December 22, 2025

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

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

On a motion by Sorensen, second by Chick, the Board approved claims dated December 22, 2025 in the amount of \$476,114.60. Ayes: All.

On a motion by Sorensen, second by Sauer, at 9:01 A.M. the Board approved reopening a public hearing first held on April 17, 2024, on a proposal to vacate and close 245th Street Bridge, 245th Street and Edgewater Road in Orono Township. Ayes: All. No comments from the public occurred.

On a motion by Sorensen, second by Kirchner, the public hearing was closed at 9:01 A.M. on a proposal to vacate and close 245th Street Bridge, 245th Street and Edgewater Road in Orono Township. Roll call vote: Ayes: All.

County Attorney Jim Barry held discussion with the Board regarding the proposal to vacate and close 245th Street Bridge, 245th Street and Edgewater Road in Orono Township. Barry stated that efforts will be made by the Edgewater Bridge and Road Association to take over the road and replace the bridge. Barry stated that CBI Bank & Trust is designated as the depository for the funds. Barry stated there is a Reciprocal Access Agreement so the county can continue to access the six lots owned by Muscatine County based on the FEMA action. Barry noted that there are individual releases and waivers from all the individuals that make up the Edgewater Bridge and Road Association. Barry stated the county has a quick claim deed and authorization to sell the bridge. Barry stated the next step is to consummate the closure and the damage settlement. Barry addressed the Board regarding a previous claim made by individuals that have since passed away. Barry stated that proceeds are to be paid into a construction account, a contingency account and a maintenance account pursuant to the terms of the bank's escrow agreement. Barry reviewed how the funds and the interest will be allocated before and during the bridge construction. Barry stated funds, including interest, that are not expended will be returned to the county pursuant to the settlement agreement. Barry recommended that the Board adopt the settlement agreement.

On a motion by Sorensen, second by Chick, the Board approved Resolution #12-22-25-01 Approving a Request to Vacate and Close 245th Street Bridge, 245th Street and Edgewater Road in Orono Township. Roll call vote: Ayes: Kirchner, Chick, Sorensen, Sauer. Mather abstained from the vote due to client conflict.

**RESOLUTION #12-22-25-01
APPROVING A REQUEST TO VACATE AND CLOSE 245TH STREET BRIDGE, 245TH
STREET AND EDGEWATER ROAD IN ORONO TOWNSHIP**

WHEREAS, the Muscatine County Board of Supervisors held a public hearing at 6:00 p.m. on April 17, 2024, on the proposed vacation and closure of 245th Street Bridge, 245th Street and Edgewater Road in Orono Township, described as follows:

245th Street in Orono Township:

All of an existing roadway easement, originally established Thomas Boggs Road (now known as 245th Street), recorded in Establishment Record Book “B”, Page 2, in the Office of the Muscatine County Engineer, varying width (60 feet and 40 feet) over a parcel of land located in Section 16, Township 76 North, Range 4 West, of the 5th Principal Meridian, Muscatine County, Iowa, lying easterly of the following described Point of Beginning:

Commencing at a concrete monument with broken top found at the West Quarter Corner of Section 16, Township 76 North, Range 4 West, of the 5th Principal Meridian, Muscatine County, Iowa; thence North 0° 47’ 06” East along the west line of said Section 16, basis of bearings for this survey being the Iowa Regional Coordinate System, Zone 14 Burlington, a distance of 4.02 feet to the present centerline of originally established Thomas Boggs Road (now known as 245th Street), recorded in Establishment Record Book “B”, Page 2, in the Office of the Muscatine County Engineer, thence South 89° 33’ 28” East 415.00 feet along said centerline, to the Point of Beginning.

Said easement contains 4.51 acres, more or less, and is subject to all easements and other restrictions of record.

Edgewater Road in Orono Township:

All of an existing roadway easement, originally established Lords Ferry Road (now known as Edgewater Road), recorded in Establishment Record Book “PB”, Page 254, in the Office of the Muscatine County Engineer, 40 feet wide over a parcel of land located in Sections 15 and 16, Township 76 North, Range 4 West, of the 5th Principal Meridian, Muscatine County, Iowa.

Said easement contains 3.65 acres, more or less, and is subject to all easements and other restrictions of record.

And the proposed closure, demolition and replacement of Muscatine County Bridge #319, FHWA #257230, located on 245th St roughly 3,125 ft east of Blue Heron Ave, in Section 16, T-76N, R-04W, all within Orono Township, Muscatine County, Iowa; and

WHEREAS, the Board thereafter continued action on the proposed road and bridge vacation to allow the parties time submit supplemental information supporting their damage claims and to thereafter discuss and potentially reach an agreed settlement of their respective differences.

WHEREAS, the parties have now reached a settlement agreement as well as the related documents necessary to effectuate the terms of the settlement agreement.

WHEREAS, both the Edgewater Bridge & Road Association and the Nature Conservancy have signed the settlement agreement and all the related documents and these documents were submitted to the Board of Supervisors on December 22, 2025 for final consideration and action in conjunction with the road and bridge vacation.

WHEREAS, the Board received the information at the hearing on December 22, 2025 has been considered by the Muscatine County Board of Supervisors and determined to take action to close and vacate the bridge and roads.

NOW, THEREFORE BE IT HEREBY RESOLVED by the Muscatine County Board of Supervisors:

1. That the roads (245th & Edgewater) described herein above are hereby vacated and closed based upon the settlement terms reached by the parties.
2. That the bridge described as #319, FHWA #257230 is likewise hereby closed and ordered to be transferred to the Edgewater Bridge and Road Association pursuant to the terms of the settlement documents.
3. That Muscatine County will make a damage payment, not to exceed \$1,322,290.00, per the terms and conditions in the attached settlement agreement.
4. That said damage payment will be made to CBI Bank & Trust 310 Iowa Ave., Muscatine, Iowa 52761 to be held and distributed pursuant to the terms of the escrow account and settlement documents.
5. That the Reciprocal Access Agreement allowing for access by the respective parties has been agreed upon and signed by the parties.
6. That Release and Waivers, executed by the individuals comprising the Edgewater Bridge and Road Association have been executed pursuant to the terms of the settlement documents.

PASSED AND APPROVED this 22nd day of December, 2025.

ATTEST:

/s/Shannon Steele
Administrative/Elections Clerk

/s/Nathan Mather, Chairperson
Muscatine County Board of Supervisors

On a motion by Sorensen, second by Sauer, the Board approved Resolution #12-22-25-02 Signatory Authorization for CBI Bank & Trust Escrow Account. Roll call vote: Ayes: Kirchner, Chick, Sorensen, Sauer. Mather abstained from the vote due to client conflict.

RESOLUTION #12-22-25-02
SIGNATORY AUTHORIZATION FOR CBI BANK & TRUST ESCROW ACCOUNT

WHEREAS, CBI Bank & Trust (the “Financial Institution”) is designated as a depository for the funds Muscatine County, Iowa (the “County”) deposited for the purposes and reasons contained in both the Settlement Agreement and Escrow Agreement between Muscatine County, Iowa and The Edgewater Bridge and Road Association, Inc. acting on its behalf and the behalf of The Nature Conservancy; and to provide other financial accommodations contained therein; and

WHEREAS, Muscatine County is a governing unit under the Code of Iowa and County governments in Iowa are governed by an elected board of supervisors where the Chair has signatory authorization for all county related business and transactions; and

WHEREAS, the Chair authorizes that the agents listed below may sign all escrow payment requests on the County’s behalf for submission to the Financial Institution and authorize the payment to the County of any funds which are to be paid back to the County, pursuant to the terms of the Settlement Agreement and Escrow Agreement; and

WHEREAS, the signature of an Agent on this Resolution is conclusive evidence of their authority to act on behalf of the County. Any Agent, so long as they act in a representative capacity as an Agent of the Corporation, is authorized to make any and all other contracts, agreements, stipulations and orders which they may deem advisable for the effective exercise of the powers indicated in this Resolution, from time to time with the Financial Institution, subject to any restrictions on this resolution or otherwise agreed to in writing; and

WHEREAS, this Resolution shall continue to have effect until express written notice of its rescission or modification has been received and recorded by the Financial Institution. Any revocation, modification or replacement of a resolution must be accompanied by documentation, satisfactory to the Financial Institution, establishing the authority for the changes; and

NOW, THEREFORE, BE IT RESOLVED by the Muscatine County Board of Supervisors that the following agents are authorized to exercise the powers granted in this resolution on behalf of Muscatine County.

AGENTS:

1. Kala Naber
2. Eric Furnas
3. Bryan Horesowsky

PASSED AND APPROVED this 22nd day of December, 2025.

ATTEST:

/s/Shannon Steele
Administrative/Elections Clerk

/s/Nathan Mather, Chairperson
Muscatine County Board of Supervisors

On a motion by Chick, second by Sorensen, the Board approved Resolution #12-22-25-03 Selling Muscatine County Bridge #319, FHWA #257230, located on 245th Street roughly 3,125 feet east of Blue Heron Avenue, in Section 16, T-76N,R-04W, all within Orono Township, Muscatine County, Iowa. Roll call vote: Ayes: Kirchner, Chick, Sorensen, Sauer. Mather abstained from the vote due to client conflict.

**RESOLUTION #12-22-25-03
DISPOSAL OF COUNTY BRIDGE**

WHEREAS, THE Muscatine County Engineer's Office has received a request from Richard or Irene Buser and Daphne Buser, James and Janette Robinson, and Conesville Yacht Club LLC. to purchase Bridge #319 on 245th St. for the sum of \$1.00; and

WHEREAS, said bridge is located on roadway vacated by the Muscatine County Board of Supervisors on December 22, 2025.

NOW, THEREFORE, BE IT RESOLVED by the Muscatine County Board of Supervisors to authorize the sale of FHWA Bridge #257230, Muscatine County Bridge #319, located on 245th St roughly 3,125 ft east of Blue Heron Ave, in Section 16, T-76N, R-04W, all within Orono Township, Muscatine County, Iowa to Richard or Irene Buser and Daphne Buser, James and Janette Robinson, and Conesville Yacht Club LLC for \$1.00.

PASSED AND APPROVED this 22nd day of December, 2025.

ATTEST:

/s/Shannon Steele
Administrative/Elections Clerk

/s/Nathan Mather, Chairperson
Muscatine County Board of Supervisors

Mather stated that the committee to appoint a County Attorney discussed and concluded that Korie Talkington is uniquely qualified for the open appointment of Muscatine County Attorney for the interim period from January 5, 2026 through November 3, 2026. Mather stated that Talkington has been an Assistant Attorney for several years and has been recommended by local law enforcement and others who have worked with her. Chick stated he had two personal phone calls with her to discuss her qualifications and feels comfortable with the decision to appoint Talkington. Barry stated that he would not have resigned if it were not for Talkington's indication of interest in the position.

On a motion by Sorensen, second by Sauer, the Board approved Korie Talkington to be appointed as Muscatine County Attorney to serve from January 5, 2026 through the November 3, 2026 General Election. Ayes: All.

County Auditor Tibe Vander Linden presented the Canvass of the Montpelier Sanitary Sewer District Election to the Board stating the Board canvassed the Montpelier Sanitary Sewer District Election held on December 17, 2025 at 1958 Scott Street, Montpelier, Iowa. Results were as follows: For the office of Trustee for the six-year term beginning January 2, 2026– 22 votes were cast. Randy Ferkel received 22 votes. Randy Ferkel was elected. For the office of Trustee for the To Fill a Vacancy term (3-year term) – 27 votes were cast. Kim Cox received 22 votes and Randy Ferkel received 5 votes. Kim Cox was elected.

County Engineer Bryan Horesowsky presented the bid letting results for project L-(M26-1)- -73-70, Pavement Markings on various roads throughout the county. The three bids that were received are as follows: Advanced Traffic Control, Inc., Cedar Rapids, Iowa - \$525,509.92, Vogel Traffic Services, Orange City, Iowa - \$660,281.97 and ProLine Striping Inc., Muscatine, Iowa - \$690,384.80. Horesowsky recommended Advanced Traffic Control, Inc., Cedar Rapids, Iowa, in the amount of \$525,509.92.

On a motion by Sorensen, second by Kirchner, the Board awarded a bid for project L-(M26-1) - -73-70, Pavement Markings on various roads throughout the county to Advanced Traffic Control, Inc., Cedar Rapids, Iowa, in the amount of \$525,509.92. Ayes: All.

Horesowsky updated the Board on secondary road projects.

Furnas held discussion with the Board regarding possible action to appoint Justin Yant to the Muscatine County Building Board of Appeals for a three-year term ending December 31, 2028. Furnas stated Tim Nelson of Nelson Electric has served several full terms and has now asked that Justin Yant be appointed. Sorensen wanted to publicly thank Tim Nelson for his many years of service.

On a motion by Sorensen, second by Sauer, the Board approved the appointment of Justin Yant to the Muscatine County Building Board of Appeals for a three-year term ending December 31, 2028. Ayes: All.

On a motion by Sauer, second by Sorensen, the Board approved the minutes of the December 15, 2025 regular meeting. Ayes: All.

Correspondence:

Sorensen received a call and attended a meeting regarding issues that arose with EMS community communications with Cedar County. Sorensen stated he referred the communication concern to Emergency Manager Chris Jasper.

Sorensen received a letter from BSNF Railway requesting the Board to send a negative approval of the Norfolk Southern and Union Pacific merger. Sorensen referred the letter to Horesowsky.

Mather received an email from Gene Hammonds about an Essential Services meeting for December 17, 2025. Mather stated he was unable to attend.

Mather received an email from Vander Linden for a request from a newspaper to serve as an official newspaper of records.

Committee Reports:

Sorensen attended a Robert Young Center Board meeting on December 17, 2025.

Sorensen met with a group of community stakeholders on December 19, 2025 to discuss MSCA's 21 bed unit that will be open sometime in February 2026.

Kirchner attended the Muscatine County Joint Communications Commission meeting on December 15, 2025.

Kirchner attended the West Liberty Economic Area Development meeting on December 18, 2026.

Kirchner attended the Muscatine County Fair Board meeting on December 18, 2025.

Chick and Sorensen attended the Bi-State Regional Planning Commission meeting on December 17, 2025.

Sorensen attended the Eastern Iowa MH/DS Region meeting on December 15, 2025.

Sorensen attended the Muscatine County Emergency Management Committee meeting on December 17, 2025.

Sorensen attended the MS Essential Association meeting on December 17, 2025.

Sauer attended the Muscatine County Conservation Board meeting on December 15, 2025.

On a motion by Sorensen, second by Sauer, the Board approved to adopt a revised Muscatine County Right-to-Use Lease Asset Policy to include Subscription Based Assets. Ayes: All.

On a motion by Sorensen, second by Chick, the Board approved to adopt a revised Muscatine County Claims Submittal Policy. Ayes: All.

Barry held discussion with the Board regarding the 2026-2027 budget for hiring another attorney for the County Attorney's office in July 2026 as requested by the Board. Barry stated he had not included an amount in the budget as he was not sure how much to ascertain due to hiring a new County Attorney after his resignation. Barry stated he could include an estimated amount, and the Board could amend it in the future if needed.

Furnas wanted to publicly thank Barry for his years of service serving as the Muscatine County Attorney.

The meeting was adjourned at 9:30 A.M.

ATTEST:

Jane Claussen
1st Deputy Auditor

Nathan Mather, Chairperson
Board of Supervisors

Accounts Payable

Transactions by Account

User: SMeyer
 Printed: 12/31/2025 - 2:45PM
 Batch: 00008.12.2025



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
1000-00-0000-23150	ILLINOIS DEPARTMENT OF REVENUE	PR Batch 00001.12.2025 State Income T	12/05/2025	0	431.83	
1000-00-0000-23150	ILLINOIS DEPARTMENT OF REVENUE	PR Batch 00002.12.2025 State Income T	12/19/2025	0	343.49	
		Vendor Subtotal:			775.32	
1000-01-1111-61120	IOWA AUDITOR OF STATE	FY25 Audit Filing Fee	12/31/2025	0	850.00	
		Vendor Subtotal:			850.00	
1000-01-1111-61120	BOHNSACK & FROMMELT LLP	Audit Services FY25	12/31/2025	0	13,600.00	
		Vendor Subtotal:			13,600.00	
1000-01-1121-61220	LAW OFFICES OF HOPKINS & HUBBARD	November Legal	12/29/2025	0	2,124.50	
1000-01-1121-61220	LAW OFFICES OF HOPKINS & HUBBARD	November Legal	12/29/2025	0	2,147.00	
		Vendor Subtotal:			4,271.50	
1000-01-1131-62310	XEROX CORPORATION	November Copies	12/31/2025	0	9.01	
		Vendor Subtotal:			9.01	
1000-01-1132-61660	TENANT REPORTS.COM LLC	Background Checks	12/29/2025	0	7.00	
		Vendor Subtotal:			7.00	
1000-01-1132-62310	XEROX CORPORATION	November Copies	12/31/2025	0	2.57	
		Vendor Subtotal:			2.57	

1000-01-1132-69200	PETTY CASH	Certified Mail	12/31/2025	0	10.48
		Vendor Subtotal:			10.48
1000-01-1144-52840	FAMILY EYE & CONTACT LENS CN	Reimb Glasses - R Buss	12/31/2025	0	75.00
		Vendor Subtotal:			75.00
1000-05-1141-65100	QUAD CITY TIMES & MUSC JOURN	10/21/25 Minutes	12/29/2025	0	511.63
1000-05-1141-65100	QUAD CITY TIMES & MUSC JOURN	11/4/25 Minutes	12/29/2025	0	339.95
1000-05-1141-65100	QUAD CITY TIMES & MUSC JOURN	11/18/25 Minutes	12/29/2025	0	285.23
1000-05-1141-65100	QUAD CITY TIMES & MUSC JOURN	12/2/25 Minutes	12/29/2025	0	59.51
		Vendor Subtotal:			1,196.32
1000-05-1141-69600	PETTY CASH	Housing Shortage	12/31/2025	0	10.00
		Vendor Subtotal:			10.00
1000-05-1142-62530	MUSCATINE COUNTY AUDITOR	Election 2025	12/26/2025	0	4,707.45
		Vendor Subtotal:			4,707.45
1000-05-1143-62310	XEROX CORPORATION	November Copies	12/31/2025	0	23.17
1000-05-1143-62310	XEROX CORPORATION	November Copier/Copies	12/31/2025	0	180.59
		Vendor Subtotal:			203.76
1000-05-1145-63300	XEROX CORPORATION	November Copier	12/31/2025	0	166.47
		Vendor Subtotal:			166.47
1000-05-1146-51300	AMAZON.COM	Toner	12/31/2025	0	61.49
		Vendor Subtotal:			61.49
1000-05-1146-52890	AMAZON.COM	Cooling Fan	12/31/2025	0	25.49

		Vendor Subtotal:		25.49	
1000-05-1146-61330	WINSOR CONSULTING GROUP LLC	Consulting	12/31/2025	0	954.00
		Vendor Subtotal:			954.00
1000-05-1146-61340	WINSOR CONSULTING GROUP LLC	Connect Wise	12/26/2025	0	746.58
1000-05-1146-61340	WINSOR CONSULTING GROUP LLC	ConnectWise	01/01/2026	0	749.03
		Vendor Subtotal:			1,495.61
1000-05-1146-65240	MUSCATINE POWER & WATER	November Internet - PW	12/31/2025	0	387.00
1000-05-1146-65240	MUSCATINE POWER & WATER	Nov-Dec Machlink	12/31/2025	0	1,057.84
		Vendor Subtotal:			1,444.84
1000-05-1146-65260	VERIZON WIRELESS	December Cell Phones	12/31/2025	0	148.30
		Vendor Subtotal:			148.30
1000-05-1146-69200	PACK-N-SHIP	Shipping	12/26/2025	0	71.53
		Vendor Subtotal:			71.53
1000-10-1221-51100	AMAZON.COM	Staples/Stapler	12/29/2025	0	44.96
1000-10-1221-51100	AMAZON.COM	Packing Tape/Batteries	12/29/2025	0	27.28
		Vendor Subtotal:			72.24
1000-10-1221-51400	AMAZON.COM	Power Strip	12/29/2025	0	17.97
		Vendor Subtotal:			17.97
1000-10-1221-53110	AMAZON.COM	42 Inch Retractable Ceiling Fan, Chandel	12/29/2025	0	224.00 00032403
		Vendor Subtotal:			224.00

1000-10-1221-61340	POINT & PAY LLC	November Service Fee	12/31/2025	0	15.00
		Vendor Subtotal:			15.00
1000-10-1221-61630	A KLEINFELDER COMPANY	Plan Reviews	12/29/2025	0	714.00
		Vendor Subtotal:			714.00
1000-10-1221-62310	ADVANCED BUSINESS SYSTEMS IT Copier		12/29/2025	0	29.00
1000-10-1221-62310	ADVANCED BUSINESS SYSTEMS IT Copier		12/29/2025	0	11.66
		Vendor Subtotal:			40.66
1000-10-1221-62310	XEROX CORPORATION	November Copies	12/31/2025	0	5.15
		Vendor Subtotal:			5.15
1000-10-1221-65100	QUAD CITY TIMES & MUSC JOURN	Public Notice Group Home	12/29/2025	0	45.14
1000-10-1221-65100	QUAD CITY TIMES & MUSC JOURN	Public Notice Snow/Ice Removal	12/29/2025	0	57.39
		Vendor Subtotal:			102.53
1000-10-1221-65275	VERIZON WIRELESS	November Cell Phones	12/29/2025	0	233.12
		Vendor Subtotal:			233.12
1000-10-1221-69800	POINT & PAY LLC	November CC Fees	12/31/2025	0	304.38
		Vendor Subtotal:			304.38
1000-10-1221-74400	ULINE	Book Case	12/29/2025	0	560.00 00032510
1000-10-1221-74400	ULINE	Freight for Delivery of Book Case	12/29/2025	0	143.58 00032510
		Vendor Subtotal:			703.58
1000-15-1311-52300	CHRISTOPHER BELL	Reimb Uniforms - C Bell	12/31/2025	0	322.53
		Vendor Subtotal:			322.53

1000-15-1311-52300	PANTHER UNIFORMS INC	New Issue - A Bell	12/31/2025	0	261.80
1000-15-1311-52300	PANTHER UNIFORMS INC	Replacement Shirt - D Wheeler	12/31/2025	0	96.49
1000-15-1311-52300	PANTHER UNIFORMS INC	New Issue - C Said	12/31/2025	0	623.88
1000-15-1311-52300	PANTHER UNIFORMS INC	New Issue - C Said	12/31/2025	0	132.90
Vendor Subtotal:					1,115.07
1000-15-1311-52300	UNIFORM DEN INC	New Issue Gloves	12/31/2025	0	49.95
Vendor Subtotal:					49.95
1000-15-1311-52890	MENARDS (MUSC)	Trash Can/Cable Tie/Wastebasket	12/31/2025	0	110.18
1000-15-1311-52890	MENARDS (MUSC)	Batteries	12/31/2025	0	36.50
1000-15-1311-52890	MENARDS (MUSC)	Lunch Bags/Storage Bags	12/31/2025	0	39.67
Vendor Subtotal:					186.35
1000-15-1311-52890	PETTY CASH	Thread	12/31/2025	0	4.80
Vendor Subtotal:					4.80
1000-15-1311-52890	VAN METER INDUSTRIAL INC	Ballast	12/31/2025	0	24.88
Vendor Subtotal:					24.88
1000-15-1311-52890	AMAZON.COM	Sprayer	12/31/2025	0	90.14
Vendor Subtotal:					90.14
1000-15-1311-52890	MOTOROLA SOLUTIONS	Knob	12/31/2025	0	35.90
Vendor Subtotal:					35.90
1000-15-1311-61340	POWER DMS, INC	FTO Software	12/31/2025	0	3,858.63
Vendor Subtotal:					3,858.63
1000-15-1311-61520	APOLLO ANESTHESIA & PAIN MGMT	Medical C Bell DOS 11/23/25 Code 0124	12/31/2025	0	1,000.00

			Vendor Subtotal:		1,000.00
1000-15-1311-61520	UNITY HEALTHCARE-HOSPITAL	Medical C Bell DOS 11/28/25 Codes: 99	12/31/2025	0	2,010.00
1000-15-1311-61520	UNITY HEALTHCARE-HOSPITAL	Medical C Bell DOS 11/25/25 Codes: 27	12/31/2025	0	5,213.00
1000-15-1311-61520	UNITY HEALTHCARE-HOSPITAL	Medical C Bell DOS 11/23/25 Codes: 12	12/31/2025	0	1,181.00
			Vendor Subtotal:		8,404.00
1000-15-1311-61520	IOWA PHYSICIANS CLINIC MED FC	Medical C Bell DOS 11/23/25 Code: 992	12/31/2025	0	227.00
1000-15-1311-61520	IOWA PHYSICIANS CLINIC MED FC	Medical C Bell DOS 11/24/25 Code: 992	12/31/2025	0	182.00
1000-15-1311-61520	IOWA PHYSICIANS CLINIC MED FC	Medical C Bell DOS 11/25/25 Code: 992	12/31/2025	0	182.00
			Vendor Subtotal:		591.00
1000-15-1311-61520	UNITY HEALTHCARE	Medical T Staley DOS 7/23/25 Code: 99	12/29/2025	0	859.55
			Vendor Subtotal:		859.55
1000-15-1311-62310	XEROX CORPORATION	November Copies	12/31/2025	0	2.57
			Vendor Subtotal:		2.57
1000-15-1311-64120	RYAN BUSS	Travel Reimb 12/16/25 - 12/17/25	12/31/2025	0	52.72
			Vendor Subtotal:		52.72
1000-15-1311-64120	DAVID O'CONNOR	Reimb Travel 12/16/25 - 12/17/25	12/31/2025	0	45.33
			Vendor Subtotal:		45.33
1000-15-1311-64200	EMS LEARNING RESOURCE CENTE	CPR Training	12/31/2025	0	25.50
			Vendor Subtotal:		25.50
1000-15-1311-65210	MUSCATINE POWER & WATER	December Phones - PSB	12/31/2025	0	45.79
			Vendor Subtotal:		45.79

1000-15-1311-65240	MUSCATINE POWER & WATER	Park Cameras	12/31/2025	0	850.00
		Vendor Subtotal:			850.00
1000-15-1311-67320	ADVANCED BUSINESS SYSTEMS INC	Copier Maintenance	12/31/2025	0	75.01
		Vendor Subtotal:			75.01
1000-15-1311-67320	DRJ GROUP, LLC	Fire Extinguisher Maintenance	12/31/2025	0	116.00
		Vendor Subtotal:			116.00
1000-15-1311-69200	PETTY CASH	Postage	12/31/2025	0	20.59
		Vendor Subtotal:			20.59
1000-15-1311-69900	T-MOBILE USA	Cell Phone Subpeona	12/31/2025	0	400.00
		Vendor Subtotal:			400.00
1000-15-1312-61650	PETDATA, INC	Pet Licensing	12/31/2025	0	500.00
		Vendor Subtotal:			500.00
1000-15-1317-65260	VERIZON WIRELESS	November Cell Phones DTF	12/31/2025	0	49.36
		Vendor Subtotal:			49.36
1000-20-1321-51300	AMAZON.COM	HP 210X Toner Cartridges - Cyan, Magenta	12/31/2025	0	781.23 00032605
1000-20-1321-51300	AMAZON.COM	Toner	12/31/2025	0	79.99
		Vendor Subtotal:			861.22
1000-20-1321-52300	PANTHER UNIFORMS INC	Uniforms for Promotion - Lt. Joslyn Shor	12/29/2025	0	66.45 00031938
1000-20-1321-52300	PANTHER UNIFORMS INC	Job Shirt (Navy) sz L w/2 Embroideries	12/29/2025	0	96.14 00031938
1000-20-1321-52300	PANTHER UNIFORMS INC	Update Class A Coat: Sew on Second Ro	12/29/2025	0	35.40 00031938
1000-20-1321-52300	PANTHER UNIFORMS INC	Uniform Job Shirt Navy Medium - Hicks	12/29/2025	0	98.00 00032068
1000-20-1321-52300	PANTHER UNIFORMS INC	Uniform Job Shirt Navy Large - Wright	12/29/2025	0	98.00 00032068

1000-20-1321-52300	PANTHER UNIFORMS INC	Promotion Uniforms - A Summitt	12/29/2025	0	58.95
		Vendor Subtotal:			452.94
1000-20-1321-52830	HEIMAN FIRE EQUIPMENT	Technical Rescue Manikin-GEN2 Adult	12/31/2025	0	1,682.00 00032508
		Vendor Subtotal:			1,682.00
1000-20-1321-52890	MENARDS (MUSC)	WD-40/Hook	12/29/2025	0	38.16
		Vendor Subtotal:			38.16
1000-20-1321-52890	SIRCHIE FINGER PRINT LAB	Arson Evidence Collection Containers (1	12/29/2025	0	105.80 00031505
		Vendor Subtotal:			105.80
1000-20-1321-61560	UI HEALTH CARE MED CENTER	Medical Fee J Hall DOS 9/24/25 Code: 9	12/29/2025	0	565.20
		Vendor Subtotal:			565.20
1000-20-1321-61560	SSH QUAD CITIES	Medical J Hall DOS 10/1/25 Code: 120	12/29/2025	0	17,599.54
1000-20-1321-61560	SSH QUAD CITIES	Medical J Hall DOS 10/1/25 Code: 730	12/29/2025	0	888.04
1000-20-1321-61560	SSH QUAD CITIES	Medical J Hall DOS 10/1/25 Code: 230	12/29/2025	0	1,747.05
1000-20-1321-61560	SSH QUAD CITIES	Medical J Hall DOS 10/1/25 Code: 258	12/29/2025	0	771.51
1000-20-1321-61560	SSH QUAD CITIES	Medical J Hall DOS 10/1/25 Code: 270	12/29/2025	0	5,199.67
1000-20-1321-61560	SSH QUAD CITIES	Medical J Hall DOS 10/1/25 Code: 300	12/29/2025	0	2,295.05
1000-20-1321-61560	SSH QUAD CITIES	Medical J Hall DOS 10/1/25 Code: 402	12/29/2025	0	397.74
1000-20-1321-61560	SSH QUAD CITIES	Medical J Hall DOS 10/1/25 Code: 420	12/29/2025	0	1,276.55
1000-20-1321-61560	SSH QUAD CITIES	Medical J Hall DOS 10/1/25 Code: 424	12/29/2025	0	706.68
1000-20-1321-61560	SSH QUAD CITIES	Medical J Hall DOS 10/1/25 Code: 410	12/29/2025	0	23,801.42
1000-20-1321-61560	SSH QUAD CITIES	Medical J Hall DOS 10/1/25 Code: 250	12/29/2025	0	1,744.53
1000-20-1321-61560	SSH QUAD CITIES	Medical J Hall DOS 10/1/25 Code: 320	12/29/2025	0	2,374.50
1000-20-1321-61560	SSH QUAD CITIES	Medical J Hall DOS 10/1/25 Code: 424	12/29/2025	0	706.68
1000-20-1321-61560	SSH QUAD CITIES	Medical J Hall DOS 10/1/25 Code: 731	12/29/2025	0	4,588.57
		Vendor Subtotal:			64,097.53
1000-20-1321-61560	EQUIAN LLC	Medical Fee - J Hall DOS 9/24/25	12/29/2025	0	15.70
		Vendor Subtotal:			15.70

1000-20-1321-61560	TMESYS LLC	Prescriptions - M Collins	12/26/2025	0	329.94
1000-20-1321-61560	TMESYS LLC	Prescriptions - T Eagle	12/26/2025	0	250.06
1000-20-1321-61560	TMESYS LLC	Prescriptions - J Hall	12/26/2025	0	345.52
1000-20-1321-61560	TMESYS LLC	Prescriptions - M Collins	12/26/2025	0	450.87
1000-20-1321-61560	TMESYS LLC	Prescriptions - T Eagle	12/31/2025	0	250.06
Vendor Subtotal:					1,626.45
1000-20-1321-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Fire	12/31/2025	0	32.37
1000-20-1321-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Fire	12/31/2025	0	31.89
Vendor Subtotal:					64.26
1000-20-1321-62310	XEROX CORPORATION	November Copies	12/31/2025	0	5.15
Vendor Subtotal:					5.15
1000-20-1321-65240	MUSCATINE POWER & WATER	December Phones - PSB	12/31/2025	0	42.78
Vendor Subtotal:					42.78
1000-20-1321-67320	MIDWEST BREATHING AIR LLC	Quarterly Testing/Service	12/31/2025	0	1,167.82
Vendor Subtotal:					1,167.82
1000-20-1321-67320	DRJ GROUP, LLC	5lb 6-year Internal Maintenance	12/31/2025	0	111.00 00032552
1000-20-1321-67320	DRJ GROUP, LLC	5-year Hydro Test on Water-Type Exting	12/31/2025	0	28.00 00032552
1000-20-1321-67320	DRJ GROUP, LLC	Annual Extinguisher Maintenance	12/31/2025	0	136.00 00032552
Vendor Subtotal:					275.00
1000-20-1321-69200	PACK-N-SHIP	Shipping	12/31/2025	0	14.86
Vendor Subtotal:					14.86
1000-20-1321-69400	FIRE SERVICE TRAINING BUREAU	Recertify - R Rock	12/31/2025	0	25.00
Vendor Subtotal:					25.00

1000-25-1411-51300	AMAZON.COM	Printer Paper	12/31/2025	0	41.86
		Vendor Subtotal:			41.86
1000-25-1411-52740	SIGOURNEY TRACTOR & IMPL	Oil	12/31/2025	0	50.76
		Vendor Subtotal:			50.76
1000-25-1411-52890	FASTENAL COMPANY	Alum Sleeves	12/31/2025	0	2.05
		Vendor Subtotal:			2.05
1000-25-1411-52890	SIGOURNEY TRACTOR & IMPL	Weed Eater String	12/31/2025	0	82.77
		Vendor Subtotal:			82.77
1000-25-1411-53120	MENARDS (MUSC)	Hole Strap/Handy Box/Box Cover	12/31/2025	0	77.25
		Vendor Subtotal:			77.25
1000-25-1411-53220	SIGOURNEY TRACTOR & IMPL	Chain	12/31/2025	0	37.99
		Vendor Subtotal:			37.99
1000-25-1411-53220	AMAZON.COM	Crimping Loop	12/31/2025	0	11.99
		Vendor Subtotal:			11.99
1000-25-1411-53220	MUSCATINE LUMBER	Bolt/Nylock	12/31/2025	0	2.12
		Vendor Subtotal:			2.12
1000-25-1411-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Greenwood	12/31/2025	0	13.53
		Vendor Subtotal:			13.53
1000-25-1421-51100	AMAZON.COM	Rubber Stamp	12/31/2025	0	9.75

			Vendor Subtotal:		9.75
1000-25-1421-51300	AMAZON.COM	XEROX 106R03480 BLACK TONER C	12/31/2025	0	127.99 00032582
			Vendor Subtotal:		127.99
1000-25-1421-62310	XEROX CORPORATION	November Copies	12/31/2025	0	2.57
			Vendor Subtotal:		2.57
1000-25-1421-65210	MUSCATINE POWER & WATER	December Base PRI	12/31/2025	0	70.54
			Vendor Subtotal:		70.54
1000-25-1423-52740	ARNOLD MOTOR SUPPLY	Oil	12/29/2025	0	43.95
			Vendor Subtotal:		43.95
1000-25-1423-52740	MENARDS (MUSC)	Oil	12/26/2025	0	12.99
			Vendor Subtotal:		12.99
1000-25-1423-52750	ARNOLD MOTOR SUPPLY	Oil	12/29/2025	0	26.34
			Vendor Subtotal:		26.34
1000-25-1423-52830	FASTENAL COMPANY	Drill Bits	12/31/2025	0	57.03
			Vendor Subtotal:		57.03
1000-25-1423-52830	MENARDS (MUSC)	Tool Tote/Pliers	12/31/2025	0	36.45
1000-25-1423-52830	MENARDS (MUSC)	Plier/Pipe Wrench	12/31/2025	0	74.94
1000-25-1423-52830	MENARDS (MUSC)	Tool Set	12/26/2025	0	79.99
1000-25-1423-52830	MENARDS (MUSC)	GFCI Tester/Security Bit	12/26/2025	0	93.94
			Vendor Subtotal:		285.32

1000-25-1423-52830	PLUMB SUPPLY COMPANY	Nut Drivers	12/29/2025	0	33.94
1000-25-1423-52830	PLUMB SUPPLY COMPANY	Wrench	12/31/2025	0	17.97
Vendor Subtotal:					51.91
1000-25-1423-52890	MENARDS (MUSC)	Oil Dri	12/31/2025	0	33.16
1000-25-1423-52890	MENARDS (MUSC)	Car Wash/Brake Cleaner	12/31/2025	0	50.88
1000-25-1423-52890	MENARDS (MUSC)	Garage Door Remote	12/31/2025	0	39.98
Vendor Subtotal:					124.02
1000-25-1423-53110	MENARDS (MUSC)	Wire Splice/Bolt Snap	12/31/2025	0	50.84
Vendor Subtotal:					50.84
1000-25-1423-53110	PLUMB SUPPLY COMPANY	Filter	12/31/2025	0	84.42
Vendor Subtotal:					84.42
1000-25-1423-53120	MENARDS (MUSC)	Emergency Light	12/31/2025	0	74.97
Vendor Subtotal:					74.97
1000-25-1423-53120	VAN METER INDUSTRIAL INC	Silicone Adhesive	12/29/2025	0	34.05
Vendor Subtotal:					34.05
1000-25-1423-53220	ARNOLD MOTOR SUPPLY	Fittings	12/29/2025	0	50.58
Vendor Subtotal:					50.58
1000-25-1423-53220	GRAINGER DEPT 802675066	Battery	12/29/2025	0	51.60
Vendor Subtotal:					51.60
1000-25-1423-53220	MENARDS (MUSC)	Drill Bit/Staple	12/31/2025	0	21.17
1000-25-1423-53220	MENARDS (MUSC)	Shackle, Chain Hooks	12/29/2025	0	37.55

Vendor Subtotal:					58.72
1000-25-1423-53220	NAPA OF MUSCATINE	Filters	12/31/2025	0	48.98
1000-25-1423-53220	NAPA OF MUSCATINE	Filters	12/31/2025	0	54.98
1000-25-1423-53220	NAPA OF MUSCATINE	Gauge	12/31/2025	0	53.19
Vendor Subtotal:					157.15
1000-25-1423-53220	SIGOURNEY TRACTOR & IMPL	Mowing Head	12/31/2025	0	57.54
1000-25-1423-53220	SIGOURNEY TRACTOR & IMPL	Switch	12/29/2025	0	34.48
1000-25-1423-53220	SIGOURNEY TRACTOR & IMPL	V-Belt	12/31/2025	0	34.02
Vendor Subtotal:					126.04
1000-25-1423-53220	AMAZON.COM	Tune Up Kits	12/29/2025	0	22.98
1000-25-1423-53220	AMAZON.COM	Filter/Tune Up Kits	12/29/2025	0	29.97
1000-25-1423-53220	AMAZON.COM	Fuel Filter/Air Filter Kit	12/31/2025	0	28.69
1000-25-1423-53220	AMAZON.COM	Tune Up Kits	12/29/2025	0	30.67
Vendor Subtotal:					112.31
1000-25-1423-61550	ROCK VALLEY PHYSICAL THERAP	Pre-Employment Durg Screen - L Lanfie	12/26/2025	0	140.00
Vendor Subtotal:					140.00
1000-25-1423-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Weed Park	12/29/2025	0	14.40
1000-25-1423-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Weed Park	12/31/2025	0	35.40
1000-25-1423-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Weed Park	12/29/2025	0	14.40
1000-25-1423-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Weed Park	12/29/2025	0	14.40
Vendor Subtotal:					78.60
1000-25-1424-52890	MENARDS (MUSC)	Utility Milkhouse/Power Scraper	12/29/2025	0	69.87
Vendor Subtotal:					69.87
1000-25-1424-53220	MTI DISTRIBUTING INC	Belt	12/31/2025	0	78.02

			Vendor Subtotal:		78.02
1000-25-1424-53220	SIGOURNEY TRACTOR & IMPL	EXHAUST PARTS FOR GATOR TX	12/31/2025	0	187.53 00031382
			Vendor Subtotal:		187.53
1000-25-1424-65210	CENTURYLINK	December Phones	12/31/2025	0	102.35
			Vendor Subtotal:		102.35
1000-25-1426-53220	SIGOURNEY TRACTOR & IMPL	Grease	12/31/2025	0	12.64
			Vendor Subtotal:		12.64
1000-25-1427-53220	PLUMB SUPPLY COMPANY	Gasket	12/26/2025	0	10.37
			Vendor Subtotal:		10.37
1000-25-1427-53220	SIGOURNEY TRACTOR & IMPL	Lever	12/31/2025	0	50.32
			Vendor Subtotal:		50.32
1000-25-1427-53340	WENDLING QUARRIES INC	TOPDRESSING SAND	12/29/2025	0	4,572.00 00032348
1000-25-1427-53340	WENDLING QUARRIES INC	TOPDRESSING SAND	12/29/2025	0	0.02
			Vendor Subtotal:		4,572.02
1000-25-1427-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Soccer	12/31/2025	0	25.11
1000-25-1427-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Soccer	12/29/2025	0	25.11
1000-25-1427-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Soccer	12/31/2025	0	25.11
1000-25-1427-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Soccer	12/29/2025	0	25.11
			Vendor Subtotal:		100.44
1000-25-1427-65210	MUSCATINE POWER & WATER	November Phones - Soccer	12/31/2025	0	64.57
			Vendor Subtotal:		64.57

1000-25-1428-38620	JOSE F OR YOLANDA Q CASTELAN Refund - Riverview Center		12/29/2025	0	300.00
	Vendor Subtotal:				300.00
1000-25-1431-52300	AMAZON.COM	Volleyballs	12/29/2025	0	91.82
	Vendor Subtotal:				91.82
1000-25-1431-52810	BERLINS PRO SHOP	TURKEY TROT SHIRTS - ADULT XX	12/26/2025	0	54.45 00032517
1000-25-1431-52810	BERLINS PRO SHOP	TURKEY TROT SHIRTS - ADULT S	12/26/2025	0	56.60 00032517
1000-25-1431-52810	BERLINS PRO SHOP	TURKEY TROT SHIRTS - ADULT XL	12/26/2025	0	84.90 00032517
1000-25-1431-52810	BERLINS PRO SHOP	TURKEY TROT SHIRTS - ADULT L	12/26/2025	0	113.20 00032517
1000-25-1431-52810	BERLINS PRO SHOP	TURKEY TROT SHIRTS - YMD	12/26/2025	0	14.15 00032517
1000-25-1431-52810	BERLINS PRO SHOP	TURKEY TROT SHIRTS - ADULT XS	12/26/2025	0	28.30 00032517
1000-25-1431-52810	BERLINS PRO SHOP	TURKEY TROT SHIRTS - ADULT M	12/26/2025	0	226.40 00032517
	Vendor Subtotal:				578.00
1000-25-1431-62310	XEROX CORPORATION	November Copies	12/31/2025	0	2.57
	Vendor Subtotal:				2.57
1000-25-1435-51100	AMAZON.COM	Time Clock Ribbons	12/29/2025	0	15.95
	Vendor Subtotal:				15.95
1000-25-1435-52400	AMAZON.COM	Telescoping Pole/Sweeper/Duster Mop	12/31/2025	0	97.54
	Vendor Subtotal:				97.54
1000-25-1435-52810	PLUMB SUPPLY COMPANY	FOUL POLES FOR SOFTBALL/BASEI	12/31/2025	0	133.32 00032515
1000-25-1435-52810	PLUMB SUPPLY COMPANY	Slip Caps	12/31/2025	0	27.27
	Vendor Subtotal:				160.59
1000-25-1435-52890	MENARDS (MUSC)	SHOVELS	12/29/2025	0	24.00 00032468
1000-25-1435-52890	MENARDS (MUSC)	PAINTERS TAPE	12/29/2025	0	120.00 00032468
1000-25-1435-52890	MENARDS (MUSC)	PAINTERS TAPE	12/29/2025	0	0.42
1000-25-1435-52890	MENARDS (MUSC)	Caulk Gun	12/29/2025	0	14.98

1000-25-1435-52890	MENARDS (MUSC)	Door Stop/Furring Strip	12/31/2025	0	99.81
		Vendor Subtotal:			259.21
1000-25-1435-65100	SYCAMORE PRINTING INC	10' X 20' SPONSORSHIP BANNER FO	12/31/2025	0	434.00 00032504
		Vendor Subtotal:			434.00
1000-25-1435-65310	ALLIANT ENERGY	November Gas - Dome	12/31/2025	0	3,840.95
		Vendor Subtotal:			3,840.95
1000-30-1511-52890	AMAZON.COM	Post Its/Cork Boards/Wall Chargers	12/29/2025	0	70.06
1000-30-1511-52890	AMAZON.COM	Tape/Wall Chargers	12/29/2025	0	36.98
1000-30-1511-52890	AMAZON.COM	Envelopes	12/29/2025	0	8.86
1000-30-1511-52890	AMAZON.COM	Remote Hotspot Cases	12/29/2025	0	27.87
1000-30-1511-52890	AMAZON.COM	White Noise Machine	12/31/2025	0	49.99
		Vendor Subtotal:			193.76
1000-30-1511-61550	GENESIS HEALTH SYSTEM-OCC HI	Drug Screen - A Hovland	12/26/2025	0	40.00
		Vendor Subtotal:			40.00
1000-30-1511-61550	ROCK VALLEY PHYSICAL THERAP	Pre-Employment Durg Screen - N Colsch	12/26/2025	0	140.00
		Vendor Subtotal:			140.00
1000-30-1511-61660	UNIQUE MANAGEMENT SERVICES	Collection Agency Fee	12/29/2025	0	198.05
		Vendor Subtotal:			198.05
1000-30-1511-62370	SYCAMORE PRINTING INC	Envelopes - 6-3/4 Small Window Qty 1,0	12/26/2025	0	155.00 00032518
		Vendor Subtotal:			155.00
1000-30-1511-62460	AMAZON.COM	Books	12/31/2025	0	136.80
1000-30-1511-62460	AMAZON.COM	Books	12/29/2025	0	60.72
1000-30-1511-62460	AMAZON.COM	Fidgets	12/31/2025	0	31.99

1000-30-1511-62460	AMAZON.COM	Fidget Toys/Suction Toys	12/26/2025	0	58.72
1000-30-1511-62460	AMAZON.COM	Fidget Toys	12/31/2025	0	6.99
		Vendor Subtotal:			295.22
1000-30-1511-65210	MUSCATINE POWER & WATER	December Phones - Library	12/31/2025	0	205.38
		Vendor Subtotal:			205.38
1000-30-1511-65240	MUSCATINE POWER & WATER	December Machlink - Library	12/31/2025	0	595.00
		Vendor Subtotal:			595.00
1000-30-1511-65240	T-MOBILE	Remote Hotspots	12/31/2025	0	90.24
		Vendor Subtotal:			90.24
1000-30-1511-69300	CORALIE VOSS	Refund Lost Item Found	12/31/2025	0	12.99
		Vendor Subtotal:			12.99
1000-30-1511-74500	INFOUSA MARKETING INC	Polk City Directory	12/31/2025	0	415.00
		Vendor Subtotal:			415.00
1000-30-1511-74500	AMAZON.COM	Books	12/29/2025	0	17.60
1000-30-1511-74500	AMAZON.COM	Books	12/29/2025	0	45.49
1000-30-1511-74500	AMAZON.COM	Return	12/29/2025	0	-19.25
1000-30-1511-74500	AMAZON.COM	Return	12/29/2025	0	-11.37
1000-30-1511-74500	AMAZON.COM	Books	12/29/2025	0	58.40
1000-30-1511-74500	AMAZON.COM	Books	12/26/2025	0	17.60
1000-30-1511-74500	AMAZON.COM	Books	12/29/2025	0	19.25
		Vendor Subtotal:			127.72
1000-30-1511-74500	LIBRARY SYSTEMS & SERVICES	L Books/Materials	12/29/2025	0	12,891.60
		Vendor Subtotal:			12,891.60

1000-40-1151-52400	MENARDS (MUSC)	Mop Bucket/Pine Cleaner	12/31/2025	0	94.95
1000-40-1151-52400	MENARDS (MUSC)	Dryer Sheets/Trop Pass. Refill Pantry	12/26/2025	0	86.45
1000-40-1151-52400	MENARDS (MUSC)	Refill Pantry	12/26/2025	0	83.75
1000-40-1151-52400	MENARDS (MUSC)	Bleach/Tide	12/26/2025	0	93.90
1000-40-1151-52400	MENARDS (MUSC)	Clean Wipes/Ajax	12/26/2025	0	76.41
Vendor Subtotal:					435.46
1000-40-1151-52400	AMAZON.COM	Fab Little Bag Sanitary Waste Bags pk o	12/31/2025	0	250.44 00032567
Vendor Subtotal:					250.44
1000-40-1151-52740	ARNOLD MOTOR SUPPLY	Oil	12/29/2025	0	27.05
Vendor Subtotal:					27.05
1000-40-1151-52750	MENARDS (MUSC)	WD-40	12/31/2025	0	14.96
Vendor Subtotal:					14.96
1000-40-1151-52830	MENARDS (MUSC)	Portable Forced Air Propane Heater	12/26/2025	0	242.02 00032546
Vendor Subtotal:					242.02
1000-40-1151-52890	ARNOLD MOTOR SUPPLY	Filter	12/29/2025	0	4.40
1000-40-1151-52890	ARNOLD MOTOR SUPPLY	Filters	12/29/2025	0	16.07
Vendor Subtotal:					20.47
1000-40-1151-52890	MENARDS (MUSC)	Adapter/Coupling	12/31/2025	0	42.97
1000-40-1151-52890	MENARDS (MUSC)	Pipes/Increaser	12/26/2025	0	96.39
1000-40-1151-52890	MENARDS (MUSC)	CO Alarm	12/26/2025	0	21.99
Vendor Subtotal:					161.35
1000-40-1151-53120	MENARDS (MUSC)	Bulbs	12/31/2025	0	19.99
Vendor Subtotal:					19.99

1000-40-1151-53120	PLUMB SUPPLY COMPANY	Programmable Thermostat	12/26/2025	0	180.02 00032482
1000-40-1151-53120	PLUMB SUPPLY COMPANY	Check Valve	12/26/2025	0	56.81
1000-40-1151-53120	PLUMB SUPPLY COMPANY	Check Valve/Bushing	12/26/2025	0	23.90
1000-40-1151-53120	PLUMB SUPPLY COMPANY	Return	12/26/2025	0	-56.81
Vendor Subtotal:					203.92
1000-40-1151-53120	VAN METER INDUSTRIAL INC	Ballast	12/31/2025	0	93.31
Vendor Subtotal:					93.31
1000-40-1151-53130	MENARDS (MUSC)	Coated Gas Supply	12/26/2025	0	20.99
Vendor Subtotal:					20.99
1000-40-1151-53140	SHERWIN WILLIAMS	Paint	12/26/2025	0	40.90
1000-40-1151-53140	SHERWIN WILLIAMS	Paint	12/26/2025	0	77.80
Vendor Subtotal:					118.70
1000-40-1151-62450	MIDWEST ALARM SERVICES	Service Call - Art Center	12/31/2025	0	346.00
Vendor Subtotal:					346.00
1000-40-1151-65210	MUSCATINE POWER & WATER	November Phones - PW	12/31/2025	0	22.48
1000-40-1151-65210	MUSCATINE POWER & WATER	November Phones - PW	12/31/2025	0	43.59
1000-40-1151-65210	MUSCATINE POWER & WATER	December Phones	12/31/2025	0	61.18
1000-40-1151-65210	MUSCATINE POWER & WATER	December Base PRI	12/31/2025	0	186.46
1000-40-1151-65210	MUSCATINE POWER & WATER	December Phones	12/31/2025	0	22.39
1000-40-1151-65210	MUSCATINE POWER & WATER	December Phones	12/31/2025	0	33.26
Vendor Subtotal:					369.36
1000-40-1151-65310	ALLIANT ENERGY	November Gas - City Hall	12/26/2025	0	906.25
1000-40-1151-65310	ALLIANT ENERGY	November Gas - Art Center	12/31/2025	0	1,039.13
1000-40-1151-65310	ALLIANT ENERGY	November Gas - Lot 8	12/26/2025	0	112.34
1000-40-1151-65310	ALLIANT ENERGY	November Gas- Art Center	12/31/2025	0	175.16
1000-40-1151-65310	ALLIANT ENERGY	December Gas - S Fire	12/31/2025	0	549.19
1000-40-1151-65310	ALLIANT ENERGY	November Gas - Library	12/29/2025	0	130.06
1000-40-1151-65310	ALLIANT ENERGY	November Gas - PSB	12/26/2025	0	60.08

Vendor Subtotal:					2,972.21
1000-40-1151-67130	EMAG MUSCATINE CBG LLC	Repairs 2017 Ford Super Duty	12/26/2025	0	4,737.26
Vendor Subtotal:					4,737.26
1000-40-1151-67320	MENARDS (MUSC)	Mower Blades	12/26/2025	0	79.96
Vendor Subtotal:					79.96
1000-40-1151-67320	AMAZON.COM	Console Cover	12/31/2025	0	53.67
1000-40-1151-67320	AMAZON.COM	Speed Control Cable/Console Cover	12/29/2025	0	78.48
Vendor Subtotal:					132.15
1000-40-1151-67330	IOWA DEPARTMENT INSPECTIONS	Boiler Certifications	12/29/2025	0	240.00
1000-40-1151-67330	IOWA DEPARTMENT INSPECTIONS	Inspections	12/29/2025	0	175.00
Vendor Subtotal:					415.00
1000-40-1151-67330	AMERICAN INDUSTRIAL DOOR	New Lock - Storeroom	12/31/2025	0	392.81
Vendor Subtotal:					392.81
1000-40-1151-67330	ARNOLD MOTOR SUPPLY	Wash Bay Wand Hose	12/31/2025	0	210.52 00032615
Vendor Subtotal:					210.52
1000-40-1151-67330	KELLY HEATING COOLING & PLB	C Sewer Machine for Main Drain 501 Ceda	12/29/2025	0	355.00
Vendor Subtotal:					355.00
1000-40-1151-67330	MUSCATINE POWER & WATER	December Machlink - PSB	12/31/2025	0	82.97
Vendor Subtotal:					82.97
1000-40-1151-67330	STATE CHEMICAL	F-625 Closed Loop D20/D75	12/31/2025	0	2,553.00 00032522

			Vendor Subtotal:		2,553.00
1000-40-1151-67330	MIDWEST ALARM SERVICES	Labor	12/31/2025	0	1,640.00 00032291
1000-40-1151-67330	MIDWEST ALARM SERVICES	Replace Both Checks on 4" Sprinkler Ba	12/31/2025	0	1,452.00 00032291
			Vendor Subtotal:		3,092.00
1000-40-1151-67330	JOHN WULF'S SEPTIC TANK SERVI	Water Jetting	12/29/2025	0	2,975.00
1000-40-1151-67330	JOHN WULF'S SEPTIC TANK SERVI	Water Jetting w/Pump	12/31/2025	0	875.00
			Vendor Subtotal:		3,850.00
1000-40-1151-67330	SCHUMACHER ELEVATOR COMPA	Quarterly Maintenance	12/29/2025	0	2,880.93
			Vendor Subtotal:		2,880.93
1000-40-1151-67330	CONSOLIDATED ELECTRICAL DIS	Generator Maintenance	12/26/2025	0	250.00
1000-40-1151-67330	CONSOLIDATED ELECTRICAL DIS	Generator Maintenance	12/26/2025	0	185.00
1000-40-1151-67330	CONSOLIDATED ELECTRICAL DIS	Generator Maintenance	12/26/2025	0	185.00
			Vendor Subtotal:		620.00
1000-40-1611-52830	MENARDS (MUSC)	Pliers	12/26/2025	0	3.99
			Vendor Subtotal:		3.99
1000-40-1621-52300	LOGAN HAGENS	Reimb Uniforms - L Hagens	12/31/2025	0	125.00
			Vendor Subtotal:		125.00
1000-40-1621-52300	ANDY KRAL	Reimb Uniforms - A Kral	12/31/2025	0	146.86
1000-40-1621-52300	ANDY KRAL	Reimb Uniforms - A Kral	12/31/2025	0	103.14
			Vendor Subtotal:		250.00
1000-40-1621-52300	DAN DOWNEY	Reimb Shoes - D Downey	12/31/2025	0	117.70

			Vendor Subtotal:		117.70
1000-40-1621-52830	S.J. SMITH CO.	Cut Off Wheel	12/31/2025	0	100.00
			Vendor Subtotal:		100.00
1000-40-1621-52840	S.J. SMITH CO.	Face Shields	12/29/2025	0	58.10
			Vendor Subtotal:		58.10
1000-40-1621-53310	RIVER STONE GROUP	14 Tons UPM Cold Mix	12/31/2025	0	2,091.00 00032584
			Vendor Subtotal:		2,091.00
1000-40-1621-53330	HAHN READY MIX INC	Concrete 228 Fulliam	12/26/2025	0	1,109.33 00032285
1000-40-1621-53330	HAHN READY MIX INC	Concrete 228 Fulliam	12/26/2025	0	337.50
			Vendor Subtotal:		1,446.83
1000-40-1621-61550	ROCK VALLEY PHYSICAL THERAPY	Pre-Employment Durg Screen - L Hagen	12/26/2025	0	140.00
			Vendor Subtotal:		140.00
1000-40-1621-65210	MUSCATINE POWER & WATER	December Base PRI	12/31/2025	0	70.54
			Vendor Subtotal:		70.54
1000-40-1621-65275	MIDWEST WIRELESS LLC	Radio Airtime 1/1/25 - 1/31/25	12/31/2025	0	510.30
			Vendor Subtotal:		510.30
1000-40-1621-74100	TRUCK COUNTRY OF IOWA	60,000 GVW Tandem Cab/Chassis	12/29/2025	0	121,619.00 00031436
			Vendor Subtotal:		121,619.00
1000-40-1621-74200	CHARLES MACHINE WORKS INC	Hydro-Excavator	12/31/2025	0	82,308.72 00031441

		Vendor Subtotal:	82,308.72		
1000-40-1622-52890	MENARDS (MUSC)	Utility Pump	12/26/2025	0	59.69
		Vendor Subtotal:	59.69		
1000-40-1622-52890	SYCAMORE PRINTING INC	Cardstock	12/26/2025	0	10.00
		Vendor Subtotal:	10.00		
1000-40-1622-62470	JON BRAUNS	CBD Snow Removal - Storm 12/6/25	12/26/2025	0	1,500.00 00032500
1000-40-1622-62470	JON BRAUNS	CBD Snow Removal 12/11/25	12/26/2025	0	1,250.00 00032575
1000-40-1622-62470	JON BRAUNS	CBD Snow Removal 12/13/25	12/26/2025	0	1,875.00 00032577
1000-40-1622-62470	JON BRAUNS	CBD Snow Plowing on 12/16/25	12/31/2025	0	8,300.00 00032603
		Vendor Subtotal:	12,925.00		
1000-40-1623-62410	TEAM STAFFING SOLUTIONS INC	Temp Employee Week Ending 12/7/25	12/29/2025	0	216.00
		Vendor Subtotal:	216.00		
1000-40-1624-52860	IOWA PRISON INDUSTRIES	Nylon Washers	12/31/2025	0	100.00 00032347
1000-40-1624-52860	IOWA PRISON INDUSTRIES	Date Code Stickers	12/31/2025	0	326.80 00032347
		Vendor Subtotal:	426.80		
1000-40-1624-52890	MENARDS (MUSC)	Post Mount Kit	12/26/2025	0	78.65
1000-40-1624-52890	MENARDS (MUSC)	Wood Lath	12/26/2025	0	25.98
1000-40-1624-52890	MENARDS (MUSC)	Mailbox	12/26/2025	0	57.85
1000-40-1624-52890	MENARDS (MUSC)	Mailbox	12/26/2025	0	78.65
1000-40-1624-52890	MENARDS (MUSC)	Cable Tie	12/29/2025	0	23.74
		Vendor Subtotal:	264.87		
1000-40-1624-65320	EASTERN IOWA LIGHT & POWER C	November Power - Hwy 61 & Mulberry	12/31/2025	0	147.26
		Vendor Subtotal:	147.26		

1000-40-1641-51100	AMAZON.COM	Calendar	12/31/2025	0	13.99	
		Vendor Subtotal:			13.99	
1000-40-1641-62370	GORDON FLESCH COMPANY	Copier	12/29/2025	0	142.19	
		Vendor Subtotal:			142.19	
1000-40-1641-65210	MUSCATINE POWER & WATER	December Base PRI	12/31/2025	0	35.27	
		Vendor Subtotal:			35.27	
		Subtotal for FUND: 1000			398,605.12	
4153-40-4153-73300	SHELANGOSKI CONSTRUCTION	Sidewalk Tear-Out and Replacement on C	12/26/2025	0	2,175.00	00032010
		Vendor Subtotal:			2,175.00	
4153-40-4153-73300	CROMER CONCRETE LLC	Demo Wall & Sidewalk, Explore Hole, R	12/26/2025	0	4,420.00	00032417
		Vendor Subtotal:			4,420.00	
		Subtotal for FUND: 4153			6,595.00	
4158-40-4158-61660	BOLTON & MENK INC	Oregon Trail Railroad Crossing	12/31/2025	0	193.00	
		Vendor Subtotal:			193.00	
		Subtotal for FUND: 4158			193.00	
4159-40-4159-61420	HDR ENGINEERING, INC	November Consulting Isett/Cypress	12/26/2025	0	50,372.32	
		Vendor Subtotal:			50,372.32	
		Subtotal for FUND: 4159			50,372.32	
4206-50-4206-61660	ESCO AUTOMATION	Electrical Upgrades	12/29/2025	0	12,017.25	

Vendor Subtotal:					12,017.25
Subtotal for FUND: 4206					12,017.25
4276-40-4276-73100	LANGMAN CONSTRUCTION INC	WHSSP Phase 6C Pay App #18	12/31/2025	0	67,133.21
Vendor Subtotal:					67,133.21
4276-40-4276-73100	KE FLATWORK INC	WHSSP Phas 6D Pay App #12	12/31/2025	0	89,794.38
Vendor Subtotal:					89,794.38
Subtotal for FUND: 4276					156,927.59
4498-25-4498-73900	NESPER SIGN ADVERTISING	NESPER - FIBER INSTALL	12/31/2025	0	289.00 00031907
4498-25-4498-73900	NESPER SIGN ADVERTISING	NESPER - FIBER MOUNTING BOX	12/31/2025	0	678.00 00031973
Vendor Subtotal:					967.00
4498-25-4498-73900	BARTH DONALD	Security Cameras	12/29/2025	0	13,501.87
Vendor Subtotal:					13,501.87
4498-25-4498-74260	OUTSIDE THE BOX	WEBSITE DEVELOPMENT	12/31/2025	0	7,350.00 00031615
4498-25-4498-74260	OUTSIDE THE BOX	HOSTING & MAINTENANCE PLUS 2	12/31/2025	0	6,000.00 00031615
Vendor Subtotal:					13,350.00
Subtotal for FUND: 4498					27,818.87
4864-10-4864-74200	SIGOURNEY TRACTOR & IMPL	Snow Removal Equipment Pay App #1	12/31/2025	0	374,898.15
Vendor Subtotal:					374,898.15
Subtotal for FUND: 4864					374,898.15

4866-40-4866-61420	BOLTON & MENK INC	Kent Hanger Taxiway	12/31/2025	0	9,071.50	
		Vendor Subtotal:			9,071.50	
		Subtotal for FUND: 4866			9,071.50	
4900-01-4900-61220	LAW OFFICES OF HOPKINS & HUBBARD	November Legal	12/29/2025	0	517.50	
		Vendor Subtotal:			517.50	
		Subtotal for FUND: 4900			517.50	
5211-40-5211-65100	ICAN	Advertising	12/29/2025	0	435.00	
		Vendor Subtotal:			435.00	
5211-40-5211-65210	MUSCATINE POWER & WATER	December Base PRI	12/31/2025	0	70.54	
		Vendor Subtotal:			70.54	
5211-40-5211-65275	MIDWEST WIRELESS LLC	Radios	12/29/2025	0	174.04	
5211-40-5211-65275	MIDWEST WIRELESS LLC	Radios	12/26/2025	0	264.60	
		Vendor Subtotal:			438.64	
5211-40-5211-65275	VERIZON WIRELESS	December Cell Phones	12/31/2025	0	76.96	
		Vendor Subtotal:			76.96	
5211-40-5211-65275	T-MOBILE	Tablets Data	12/31/2025	0	129.42	
		Vendor Subtotal:			129.42	
5211-40-5211-74100	DIAMOND MANUFACTURING, INC.	Fare Boxes for Bus 265/266	12/26/2025	0	2,120.00	00032326
5211-40-5211-74100	DIAMOND MANUFACTURING, INC.	Stands for Fare Boxes for Bus 265/266	12/26/2025	0	448.00	00032326
5211-40-5211-74100	DIAMOND MANUFACTURING, INC.	Freight	12/26/2025	0	110.00	
		Vendor Subtotal:			2,678.00	

Subtotal for FUND: 5211					3,828.56
5311-05-5311-62310	XEROX CORPORATION	November Copies	12/31/2025	0	0.64
Vendor Subtotal:					0.64
5311-05-5311-65275	VERIZON WIRELESS	December Cell Phones	12/31/2025	0	76.96
Vendor Subtotal:					76.96
Subtotal for FUND: 5311					77.60
5451-25-5451-52890	MENARDS (MUSC)	Sprayer/Window Wash	12/26/2025	0	36.41
5451-25-5451-52890	MENARDS (MUSC)	Splash Cleaner/Wax	12/29/2025	0	31.90
Vendor Subtotal:					68.31
5451-25-5451-53130	MENARDS (MUSC)	Bulbs	12/26/2025	0	39.96
5451-25-5451-53130	MENARDS (MUSC)	Bulbs	12/31/2025	0	65.94
Vendor Subtotal:					105.90
5451-25-5451-53220	DAVIS EQUIP CORPORATION	SHIPPING	12/31/2025	0	20.00 00032352
5451-25-5451-53220	DAVIS EQUIP CORPORATION	PARTS FOR GP400	12/31/2025	0	100.00 00032352
5451-25-5451-53220	DAVIS EQUIP CORPORATION	PARTS FOR GP400	12/31/2025	0	41.28
5451-25-5451-53220	DAVIS EQUIP CORPORATION	BEARING SET	12/31/2025	0	70.00 00032466
5451-25-5451-53220	DAVIS EQUIP CORPORATION	SHIPPING	12/31/2025	0	30.00 00032466
5451-25-5451-53220	DAVIS EQUIP CORPORATION	BELT SET	12/31/2025	0	379.57 00032466
Vendor Subtotal:					640.85
5451-25-5451-53220	FASTENAL COMPANY	Nuts/Screws	12/29/2025	0	49.12
Vendor Subtotal:					49.12
5451-25-5451-53220	MENARDS (MUSC)	Washer/Nail	12/31/2025	0	40.36

			Vendor Subtotal:		40.36
5451-25-5451-53220	SIGOURNEY TRACTOR & IMPLEMENT	Filter	12/31/2025	0	12.78
5451-25-5451-53220	SIGOURNEY TRACTOR & IMPLEMENT	Washer/Drain Plug	12/31/2025	0	29.62
			Vendor Subtotal:		42.40
5451-25-5451-53320	WENDLING QUARRIES INC	TOPDRESSING SAND	12/26/2025	0	480.00 00031641
5451-25-5451-53320	WENDLING QUARRIES INC	TOPDRESSING SAND	12/26/2025	0	94.16
			Vendor Subtotal:		574.16
5451-25-5451-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Golf	12/31/2025	0	33.66
			Vendor Subtotal:		33.66
5451-25-5451-62450	A TECH/FREEMAN ALARM	Security 1/1/26 - 3/31/26	01/01/2026	0	114.00
5451-25-5451-62450	A TECH/FREEMAN ALARM	ALARM SYSTEMS AT GOLF COURSE	12/29/2025	0	2,389.38 00032325
			Vendor Subtotal:		2,503.38
5451-25-5451-63300	CULLIGAN INC	Water Softener	12/31/2025	0	21.20
			Vendor Subtotal:		21.20
5451-25-5451-65240	MUSCATINE POWER & WATER	Nov-Dec Machlink	12/31/2025	0	61.99
			Vendor Subtotal:		61.99
5451-25-5451-65320	EASTERN IOWA LIGHT & POWER CO	November Power - Golf	12/31/2025	0	560.50
5451-25-5451-65320	EASTERN IOWA LIGHT & POWER CO	November Power - Golf	12/31/2025	0	461.32
			Vendor Subtotal:		1,021.82
5451-25-5452-52851	7G DISTRIBUTING LLC	Beer for Resale	12/31/2025	0	1,318.05
			Vendor Subtotal:		1,318.05

5451-25-5452-52853	TAYLOR MADE GOLF COMPANY I	TAYLOR MADE SPIDER TOUR PUTT	12/29/2025	0	284.05 00031779
5451-25-5452-52853	TAYLOR MADE GOLF COMPANY I	SHIPPING	12/29/2025	0	18.76 00031779
		Vendor Subtotal:			302.81
5451-25-5452-52853	TITLEIST	Golf Balls	12/31/2025	0	93.71
		Vendor Subtotal:			93.71
5451-25-5452-65240	MUSCATINE POWER & WATER	Nov-Dec Machlink	12/31/2025	0	61.99
		Vendor Subtotal:			61.99
5451-25-5452-69850	IA DEPT OF INSPECTIONS APPEAL	Food Service Permit - Municipal Golf Cc	12/31/2025	0	300.00
		Vendor Subtotal:			300.00
		Subtotal for FUND: 5451			7,239.71
5461-25-5461-62260	PS3 Enterprises Inc.	Temp Sanitation	12/29/2025	0	55.00
		Vendor Subtotal:			55.00
		Subtotal for FUND: 5461			55.00
5642-45-5642-52840	AMAZON.COM	Gloves	12/26/2025	0	89.99
		Vendor Subtotal:			89.99
5642-45-5642-61310	MUSCATINE POWER & WATER	December Sanitation	12/26/2025	0	4,295.99
		Vendor Subtotal:			4,295.99
5642-45-5642-62370	SYCAMORE PRINTING INC	2026 Recycle Calendars	12/26/2025	0	1,236.00 00032346
5642-45-5642-62370	SYCAMORE PRINTING INC	Postage	12/26/2025	0	2,300.82 00032346
		Vendor Subtotal:			3,536.82

5642-45-5642-65240	MUSCATINE POWER & WATER	Nov-Dec Machlink	12/31/2025	0	61.99
		Vendor Subtotal:			61.99
5642-45-5642-65410	MUSCATINE POWER & WATER	November Water - Recycle	12/26/2025	0	40.01
		Vendor Subtotal:			40.01
5642-45-5642-65420	MUSCATINE POWER & WATER	November Sewer - Recycle	12/26/2025	0	15.51
5642-45-5642-65420	MUSCATINE POWER & WATER	November Sewer - Recycle	12/26/2025	0	27.26
		Vendor Subtotal:			42.77
		Subtotal for FUND: 5642			8,067.57
5652-45-5652-61420	STEARNS, CONRAD AND SCHMIDT	Transfer Station Permit Renewal	12/26/2025	0	2,375.00
5652-45-5652-61420	STEARNS, CONRAD AND SCHMIDT	RMC Services Landfill	12/26/2025	0	350.00
		Vendor Subtotal:			2,725.00
5652-45-5652-65320	EASTERN IOWA LIGHT & POWER C	November Power - Ward	12/26/2025	0	126.86
5652-45-5652-65320	EASTERN IOWA LIGHT & POWER C	November Power - Landfill	12/26/2025	0	53.80
		Vendor Subtotal:			180.66
		Subtotal for FUND: 5652			2,905.66
5658-45-5658-51100	AMAZON.COM	Dry Erase Markers	12/26/2025	0	8.03
		Vendor Subtotal:			8.03
5658-45-5658-52750	S.J. SMITH CO.	Propane Gas	12/26/2025	0	95.20
5658-45-5658-52750	S.J. SMITH CO.	Propane Gas	12/26/2025	0	95.20
		Vendor Subtotal:			190.40
5658-45-5658-52890	ARNOLD MOTOR SUPPLY	Ice Melt	12/26/2025	0	87.96

5658-45-5658-52890	ARNOLD MOTOR SUPPLY	Fittings	12/26/2025	0	72.58
		Vendor Subtotal:			160.54
5658-45-5658-52890	MENARDS (MUSC)	Scraper	12/26/2025	0	13.98
		Vendor Subtotal:			13.98
5658-45-5658-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Transfer	12/26/2025	0	12.91
5658-45-5658-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Transfer	12/26/2025	0	12.91
5658-45-5658-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Transfer	12/26/2025	0	12.91
5658-45-5658-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Transfer	12/26/2025	0	12.91
		Vendor Subtotal:			51.64
5658-45-5658-62250	LAJEK PEST CONTROL SOLUTIONS	Pest Control	12/26/2025	0	48.00
		Vendor Subtotal:			48.00
5658-45-5658-62310	GORDON FLESCH COMPANY	Copier	12/26/2025	0	37.00
		Vendor Subtotal:			37.00
5658-45-5658-62410	TEAM STAFFING SOLUTIONS INC	Temp Employee Week Ending 12/7/25	12/26/2025	0	189.80
5658-45-5658-62410	TEAM STAFFING SOLUTIONS INC	Temp Employee Week Ending 12/14/25	12/26/2025	0	189.80
		Vendor Subtotal:			379.60
5658-45-5658-65210	MUSCATINE POWER & WATER	November Phone - Transfer	12/26/2025	0	124.96
		Vendor Subtotal:			124.96
5658-45-5658-65220	MUSCATINE POWER & WATER	November Phone - Transfer	12/26/2025	0	0.84
		Vendor Subtotal:			0.84
5658-45-5658-65320	MUSCATINE POWER & WATER	November Electric - Transfer	12/26/2025	0	2,395.12

Vendor Subtotal:					2,395.12
5658-45-5658-65410	MUSCATINE POWER & WATER	November Water - Transfer	12/26/2025	0	88.67
Vendor Subtotal:					88.67
5658-45-5658-65420	MUSCATINE POWER & WATER	November Sewer - Transfer	12/26/2025	0	15.51
5658-45-5658-65420	MUSCATINE POWER & WATER	November Sewer - Transfer	12/26/2025	0	175.18
Vendor Subtotal:					190.69
5658-45-5658-67130	SIGOURNEY TRACTOR & IMPLEMENT	Transmission Oil for #2 Loader	12/26/2025	0	230.34 00032572
Vendor Subtotal:					230.34
Subtotal for FUND: 5658					3,919.81
5660-50-5661-51100	AMAZON.COM	Pens/Binder Clips	12/29/2025	0	31.72
Vendor Subtotal:					31.72
5660-50-5661-61310	MUSCATINE POWER & WATER	December Sewer	12/26/2025	0	4,339.45
Vendor Subtotal:					4,339.45
5660-50-5661-62370	GORDON FLESCH COMPANY	Copier	12/31/2025	0	13.24
Vendor Subtotal:					13.24
5660-50-5661-65240	MUSCATINE POWER & WATER	Nov-Dec Machlink	12/31/2025	0	61.99
Vendor Subtotal:					61.99
5660-50-5662-52100	AMAZON.COM	Herbicide	12/29/2025	0	251.39 00032461
Vendor Subtotal:					251.39

5660-50-5662-52220	HAWKINS, INC	Aqua Hawk	12/26/2025	0	7,543.52 00032470
5660-50-5662-52220	HAWKINS, INC	Aqua Hawk	12/26/2025	0	552.01
Vendor Subtotal:					8,095.53
5660-50-5662-52400	MENARDS (MUSC)	Shout	12/26/2025	0	23.96
Vendor Subtotal:					23.96
5660-50-5662-52740	SIGOURNEY TRACTOR & IMPLEMENT	Oil	12/26/2025	0	110.18
Vendor Subtotal:					110.18
5660-50-5662-52750	ARNOLD MOTOR SUPPLY	Starter Fluid	12/26/2025	0	56.08
5660-50-5662-52750	ARNOLD MOTOR SUPPLY	Hyd Oil	12/29/2025	0	17.58
Vendor Subtotal:					73.66
5660-50-5662-52830	AMAZON.COM	Tube Cleaning Brush	12/26/2025	0	17.99 00032461
5660-50-5662-52830	AMAZON.COM	Cleaning Brush	12/26/2025	0	17.99
Vendor Subtotal:					35.98
5660-50-5662-52840	AMAZON.COM	Return	12/26/2025	0	-121.93
5660-50-5662-52840	AMAZON.COM	Gloves	12/26/2025	0	95.95
5660-50-5662-52840	AMAZON.COM	Gloves	12/26/2025	0	103.94 00032461
Vendor Subtotal:					77.96
5660-50-5662-52840	DRJ GROUP, LLC	First Aid Supplies	12/26/2025	0	17.54
Vendor Subtotal:					17.54
5660-50-5662-52840	BLACKLINE SAFETY CORP	Annual Service Agreement on Safety Mo	12/26/2025	0	720.00 00032113
Vendor Subtotal:					720.00
5660-50-5662-52860	AMAZON.COM	Stop Sign	12/26/2025	0	213.98 00032566

		Vendor Subtotal:			213.98
5660-50-5662-52890	ARNOLD MOTOR SUPPLY	Return	12/29/2025	0	-20.32
5660-50-5662-52890	ARNOLD MOTOR SUPPLY	Hose	12/29/2025	0	20.32
		Vendor Subtotal:			0.00
5660-50-5662-52890	MENARDS (MUSC)	Gatorade/Napkins/Salt Pellets	12/26/2025	0	73.72
		Vendor Subtotal:			73.72
5660-50-5662-52890	SYCAMORE PRINTING INC	Waste Hauler Manifest Forms	12/31/2025	0	573.00 00032611
		Vendor Subtotal:			573.00
5660-50-5662-53120	ARNOLD MOTOR SUPPLY	Electrodes	12/29/2025	0	20.95
		Vendor Subtotal:			20.95
5660-50-5662-53130	PLUMB SUPPLY COMPANY	Check Valve	12/31/2025	0	20.13
5660-50-5662-53130	PLUMB SUPPLY COMPANY	Test Plug/Angle Stop	12/31/2025	0	15.09
		Vendor Subtotal:			35.22
5660-50-5662-53210	ARNOLD MOTOR SUPPLY	Door Lock Clips	12/29/2025	0	3.71
		Vendor Subtotal:			3.71
5660-50-5662-53210	MENARDS (MUSC)	Cup Brush/Knot Wire Wheel/Screws	12/26/2025	0	68.06
		Vendor Subtotal:			68.06
5660-50-5662-53210	MOTION INDUSTRIES INC	Air Compressor Parts	12/31/2025	0	52.72
		Vendor Subtotal:			52.72
5660-50-5662-53210	AMAZON.COM	Gas Cylinder	12/26/2025	0	50.99

5660-50-5662-53210	AMAZON.COM	Gas Heater for Shop	12/29/2025	0	164.33 00032462
5660-50-5662-53210	AMAZON.COM	Charger	12/29/2025	0	7.99
5660-50-5662-53210	AMAZON.COM	Hitch	12/26/2025	0	13.52
5660-50-5662-53210	AMAZON.COM	60 Gallon Trash Bags	12/29/2025	0	37.71 00032461
5660-50-5662-53210	AMAZON.COM	Battery	12/29/2025	0	6.56
5660-50-5662-53210	AMAZON.COM	Brackets	12/26/2025	0	32.77
5660-50-5662-53210	AMAZON.COM	40H Metal Locker QPRVPTOW	12/26/2025	0	109.99 00032527
Vendor Subtotal:					423.86
5660-50-5662-53220	MENARDS (MUSC)	Gloves	12/26/2025	0	59.97
Vendor Subtotal:					59.97
5660-50-5662-61340	ALLMAX SOFTWARE, INC	Antero Support Agreement	12/26/2025	0	3,177.00 00032497
Vendor Subtotal:					3,177.00
5660-50-5662-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - WRRF	12/31/2025	0	289.01
Vendor Subtotal:					289.01
5660-50-5662-62530	DRJ GROUP, LLC	Annual Extinguisher Maintenance and In	12/26/2025	0	503.00 00032245
5660-50-5662-62530	DRJ GROUP, LLC	Annual Extinguisher Maintenance and In	12/26/2025	0	197.50
Vendor Subtotal:					700.50
5660-50-5662-65210	MUSCATINE POWER & WATER	November Phones - Plant	12/29/2025	0	20.99
Vendor Subtotal:					20.99
5660-50-5662-65260	VERIZON WIRELESS	November Cell Phones	12/29/2025	0	179.16
Vendor Subtotal:					179.16
5660-50-5662-65275	MUSCATINE POWER & WATER	November Internet - Plant	12/29/2025	0	62.97
Vendor Subtotal:					62.97

5660-50-5662-65320	MUSCATINE POWER & WATER	November Electric - W Bank	12/29/2025	0	20,662.11
5660-50-5662-65320	MUSCATINE POWER & WATER	November Electric - E Bank	12/29/2025	0	6,317.70
		Vendor Subtotal:			26,979.81
5660-50-5662-65410	MUSCATINE POWER & WATER	November Water - Plant	12/29/2025	0	278.41
		Vendor Subtotal:			278.41
5660-50-5662-67130	CRAWFORD COMPANY INC	Labor/Materials for Underground Water I	12/26/2025	0	3,000.00 00032358
5660-50-5662-67130	CRAWFORD COMPANY INC	Labor/Materials for Underground Water I	12/26/2025	0	854.92
		Vendor Subtotal:			3,854.92
5660-50-5662-67320	NORTHWEST MECHANICAL, INC	Maintenance Contract	12/31/2025	0	4,421.00
		Vendor Subtotal:			4,421.00
5660-50-5663-52740	AMAZON.COM	Oil	12/26/2025	0	86.28
5660-50-5663-52740	AMAZON.COM	Gloves	12/26/2025	0	75.90
		Vendor Subtotal:			162.18
5660-50-5663-52830	AMAZON.COM	Steel Chain Links	12/29/2025	0	76.73
		Vendor Subtotal:			76.73
5660-50-5663-52890	MENARDS (MUSC)	Gloves/Propane Torch Kit	12/26/2025	0	72.97
		Vendor Subtotal:			72.97
5660-50-5663-53130	MENARDS (MUSC)	Ball Tip	12/26/2025	0	39.99
		Vendor Subtotal:			39.99
5660-50-5663-53210	ZIMMER & FRANCESCON INC	Mechanical Seal for 5" Fairbanks Morse	12/26/2025	0	537.00 00032405
5660-50-5663-53210	ZIMMER & FRANCESCON INC	Mechanical Seal for 5" Fairbanks Morse	12/26/2025	0	22.17

			Vendor Subtotal:		559.17
5660-50-5663-53220	MENARDS (MUSC)	Parts Box	12/26/2025	0	113.65 00032538
			Vendor Subtotal:		113.65
5660-50-5663-53220	MOTION INDUSTRIES INC	Bearing for 4" Fairbanks Pump	12/31/2025	0	176.67 00032483
5660-50-5663-53220	MOTION INDUSTRIES INC	Return	12/31/2025	0	-176.67
			Vendor Subtotal:		0.00
5660-50-5663-53220	VULCAN INDUSTRIES INC	Bar Screen Parts	12/26/2025	0	988.06
			Vendor Subtotal:		988.06
5660-50-5663-62530	MARK A DIERCKS	Duplicate Keys	12/26/2025	0	24.00
			Vendor Subtotal:		24.00
5660-50-5663-65260	VERIZON WIRELESS	November Cell Phones	12/29/2025	0	179.15
			Vendor Subtotal:		179.15
5660-50-5663-65275	MUSCATINE POWER & WATER	November Water - Mad Creek	12/29/2025	0	42.50
5660-50-5663-65275	MUSCATINE POWER & WATER	November Internet - Progress	12/29/2025	0	42.50
5660-50-5663-65275	MUSCATINE POWER & WATER	November Internet - Tipton	12/31/2025	0	42.50
			Vendor Subtotal:		127.50
5660-50-5663-65310	ALLIANT ENERGY	December Gas - Bond	12/26/2025	0	84.82
5660-50-5663-65310	ALLIANT ENERGY	November Gas - Arbor Commons	12/29/2025	0	38.19
5660-50-5663-65310	ALLIANT ENERGY	November Gas - Love's	12/26/2025	0	812.06
			Vendor Subtotal:		935.07
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Papoose	12/29/2025	0	2,396.54
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Isett	12/29/2025	0	2,165.04
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Hershey Lift	12/26/2025	0	150.00

5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Hershey B.U.	12/26/2025	0	26.48
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Bond	12/26/2025	0	161.48
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Schley	12/26/2025	0	131.14
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Magnolia	12/26/2025	0	28.80
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Mad Creek	12/29/2025	0	1,475.16
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Stormwater	12/29/2025	0	95.08
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Slough	12/29/2025	0	47.72
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Sunset	12/31/2025	0	67.53
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Miles	12/26/2025	0	304.39
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - 57th	12/29/2025	0	323.97
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Progress	12/29/2025	0	588.82
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Tipton	12/31/2025	0	228.48
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Sampson	12/29/2025	0	721.85
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Love's	12/29/2025	0	495.06

Vendor Subtotal: 9,407.54

5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Papoose	12/29/2025	0	46.10
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Isett	12/29/2025	0	421.76
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Hershey Lift	12/26/2025	0	24.91
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Bond	12/26/2025	0	66.55
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Schley	12/26/2025	0	22.13
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Mad Creek	12/29/2025	0	191.81
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Miles	12/26/2025	0	22.13
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - 57th	12/29/2025	0	22.13
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Progress	12/29/2025	0	27.47
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Tipton	12/31/2025	0	22.13
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Sampson	12/29/2025	0	22.13
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Love's	12/29/2025	0	35.39

Vendor Subtotal: 924.64

5660-50-5665-52210	AIRGAS USA LLC	Compressed Air	12/31/2025	0	145.96 00032193
5660-50-5665-52210	AIRGAS USA LLC	Compressed Air	12/31/2025	0	108.05
5660-50-5665-52210	AIRGAS USA LLC	Argon	12/31/2025	0	456.43 00032464

Vendor Subtotal: 710.44

5660-50-5665-52210	COLE-PARMER INSTRUMENT CO	Lab Supplies	12/26/2025	0	604.66 00032541
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Vendor Subtotal: 604.66

5660-50-5665-52210	IDEXX DISTRIBUTION INC	Lab Supplies	12/31/2025	0	2,318.02 00032487
		Vendor Subtotal:			2,318.02
5660-50-5665-52210	MIDLAND SCIENTIFIC INC	Alcotabs Detergent Tablets	12/31/2025	0	223.03
		Vendor Subtotal:			223.03
5660-50-5665-52210	THERMO ELECTRON NORTH AME	Lab Supplies	12/26/2025	0	195.00
5660-50-5665-52210	THERMO ELECTRON NORTH AME	Lab Supplies	12/26/2025	0	1,867.00 00032488
5660-50-5665-52210	THERMO ELECTRON NORTH AME	Lab Supplies	12/26/2025	0	20.00
5660-50-5665-52210	THERMO ELECTRON NORTH AME	Lab Supplies	12/26/2025	0	1,890.00 00032489
		Vendor Subtotal:			3,972.00
5660-50-5665-52210	ULINE	Lab Supplies	12/29/2025	0	66.00
		Vendor Subtotal:			66.00
5660-50-5665-52210	USA BLUE BOOK	Thermometer Gun	12/29/2025	0	16.96
5660-50-5665-52210	USA BLUE BOOK	Lab Supplies	12/26/2025	0	426.58 00032486
		Vendor Subtotal:			443.54
5660-50-5665-53220	MENARDS (MUSC)	Silicone	12/29/2025	0	4.48
		Vendor Subtotal:			4.48
5660-50-5665-63500	PHELPS THE UNIFORM SPECIALIS	Laundry - WRRF	12/31/2025	0	29.82
		Vendor Subtotal:			29.82
5660-50-5665-69200	PACK-N-SHIP	Shipping	12/31/2025	0	421.53
		Vendor Subtotal:			421.53
5660-50-5665-69200	MAILBOXES & PARCEL DEPOT	Shipping	12/26/2025	0	15.57
5660-50-5665-69200	MAILBOXES & PARCEL DEPOT	Shipping	12/26/2025	0	189.27

			Vendor Subtotal:		204.84
5660-50-5665-74200	AQUATIC INFORMATICS INC	One Time Fee for Rio WIMS Integration	12/26/2025	0	2,318.40 00032570
			Vendor Subtotal:		2,318.40
5660-50-5666-52750	ARNOLD MOTOR SUPPLY	DEF	12/29/2025	0	16.99
			Vendor Subtotal:		16.99
5660-50-5666-52830	GRAINGER DEPT 802675066	Screw Driver Set	12/26/2025	0	75.88
			Vendor Subtotal:		75.88
5660-50-5666-62510	STATE HYGIENIC LABORATORY A	Lab Testing	12/26/2025	0	458.00 00032490
			Vendor Subtotal:		458.00
5660-50-5666-62510	MICROBAC LABORATORIES INC	Testing	12/31/2025	0	77.00
			Vendor Subtotal:		77.00
5660-50-5666-65320	EASTERN IOWA LIGHT & POWER C	November Power - Lagoon	12/29/2025	0	843.75
			Vendor Subtotal:		843.75
5660-50-5666-67150	NORTHERN ILLINOIS TRACTOR & I	Solenoid Coil & Valve	12/26/2025	0	153.54 00032540
			Vendor Subtotal:		153.54
5660-50-5668-53210	GRAINGER DEPT 802675066	Screws	12/26/2025	0	23.62
			Vendor Subtotal:		23.62
5660-50-5668-67150	REEVES BATTERY SALES	Battery	12/29/2025	0	90.00
			Vendor Subtotal:		90.00

5660-50-5668-74200	CRAWFORD COMPANY INC	Pump Replacement and Installation	12/26/2025	0	19,800.00 00031806
5660-50-5668-74200	CRAWFORD COMPANY INC	Zoeller 818-0009 Pump	12/26/2025	0	1,976.00 00031806
		Vendor Subtotal:			21,776.00
		Subtotal for FUND: 5660			103,783.75
5664-40-5664-53140	J & R SUPPLY INC	Green Marking Paint	12/29/2025	0	480.00 00032478
5664-40-5664-53140	J & R SUPPLY INC	White Marking Paint	12/29/2025	0	120.00 00032478
5664-40-5664-53140	J & R SUPPLY INC	White Marking Paint	12/29/2025	0	25.00
		Vendor Subtotal:			625.00
5664-40-5664-65240	MIDWEST WIRELESS LLC	Radios for C&D	12/31/2025	0	1,236.00 00032454
		Vendor Subtotal:			1,236.00
5664-40-5664-65275	MIDWEST WIRELESS LLC	Radios for C&D	12/31/2025	0	113.40
		Vendor Subtotal:			113.40
5664-40-5664-73100	HEUER CONSTRUCTION	Emergency Sewer Repair 508 Walnut St	12/29/2025	0	9,000.00 00032045
5664-40-5664-73100	HEUER CONSTRUCTION	Emergency Sewer Repair 508 Walnut St	12/29/2025	0	3,180.00
5664-40-5664-73100	HEUER CONSTRUCTION	Emergency Sewer Repair 508 Walnut St	12/29/2025	0	1,535.00
		Vendor Subtotal:			13,715.00
		Subtotal for FUND: 5664			15,689.40
5711-10-5711-52710	CARVER AERO INC	Fuel	12/29/2025	0	69.32
		Vendor Subtotal:			69.32
5711-10-5711-61650	CARVER AERO INC	January206	01/01/2026	0	3,875.00
		Vendor Subtotal:			3,875.00

5711-10-5711-62150	ZIMMERMAN'S LANDSCAPE & IRR	Winterize Sprinkler System	12/31/2025	0	100.00
		Vendor Subtotal:			100.00
5711-10-5711-65310	ALLIANT ENERGY	December Gas - Airport	12/31/2025	0	286.99
		Vendor Subtotal:			286.99
5711-10-5711-65320	MUSCATINE POWER & WATER	November Electric - Airport	12/26/2025	0	71.64
5711-10-5711-65320	MUSCATINE POWER & WATER	November Electric - Airport Lights	12/26/2025	0	38.05
5711-10-5711-65320	MUSCATINE POWER & WATER	November Electric - Airport Comm	12/26/2025	0	44.84
5711-10-5711-65320	MUSCATINE POWER & WATER	November Electric - Runway	12/26/2025	0	29.10
5711-10-5711-65320	MUSCATINE POWER & WATER	November Electric - Gate	12/26/2025	0	55.46
		Vendor Subtotal:			239.09
		Subtotal for FUND: 5711			4,570.40
5811-20-5811-51100	AMAZON.COM	Desktop File Organizer	12/31/2025	0	57.93
5811-20-5811-51100	AMAZON.COM	Office Supplies Keyboard Tray, Docume	12/31/2025	0	46.62 00032592
		Vendor Subtotal:			104.55
5811-20-5811-52300	PANTHER UNIFORMS INC	Pants - Krieger	12/31/2025	0	95.00
5811-20-5811-52300	PANTHER UNIFORMS INC	Pants - Christianson	12/31/2025	0	95.00
		Vendor Subtotal:			190.00
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#161242 Curaplex Select Direct Connec	12/31/2025	0	125.37 00032585
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1012-47135 Curaplex TritonGrip TE Ex	12/31/2025	0	261.80 00032585
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1613-862202 Curaplex CuraSlide BC S:	12/31/2025	0	279.20 00032585
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1012-47134 Curaplex TritonGrip TE Ex	12/31/2025	0	261.80 00032585
5811-20-5811-52840	BOUND TREE MEDICAL LLC	Adhesive Tape	12/31/2025	0	9.50
5811-20-5811-52840	BOUND TREE MEDICAL LLC	Infusor	12/31/2025	0	87.45
5811-20-5811-52840	BOUND TREE MEDICAL LLC	Supraglottic Airway Kit	12/31/2025	0	94.32
5811-20-5811-52840	BOUND TREE MEDICAL LLC	Syringe & Needle	12/31/2025	0	33.99
5811-20-5811-52840	BOUND TREE MEDICAL LLC	Adhesive Ear Sensors	12/31/2025	0	86.72
		Vendor Subtotal:			1,240.15

5811-20-5811-52840	S.J. SMITH CO.	Oxygen	12/31/2025	0	197.28
5811-20-5811-52840	S.J. SMITH CO.	Oxygen Tank Rental	12/29/2025	0	109.80
		Vendor Subtotal:			307.08
5811-20-5811-52840	UNITYPOINT HEALTH	Ambulance Restock - November	12/29/2025	0	309.88
		Vendor Subtotal:			309.88
5811-20-5811-53220	ARNOLD MOTOR SUPPLY	Spin On/Filter	12/31/2025	0	20.96
5811-20-5811-53220	ARNOLD MOTOR SUPPLY	Spin On/Filter	12/31/2025	0	32.97
5811-20-5811-53220	ARNOLD MOTOR SUPPLY	Spin On/Filter	12/31/2025	0	25.20
		Vendor Subtotal:			79.13
5811-20-5811-65240	MUSCATINE POWER & WATER	November Machlink - S End Fire	12/31/2025	0	255.00
		Vendor Subtotal:			255.00
5811-20-5811-67310	ADVANCED BUSINESS SYSTEMS INC	Copier	12/31/2025	0	47.00
		Vendor Subtotal:			47.00
5811-20-5811-67320	STRYKER SALES CORPORATION	Post-Accident Evaluation on Cot from A1	12/29/2025	0	1,765.00
5811-20-5811-67320	STRYKER SALES CORPORATION	Post-Accident Evaluation on Cot from A1	12/29/2025	0	71.00
		Vendor Subtotal:			1,836.00
		Subtotal for FUND: 5811			4,368.79
5821-55-5821-68300	MUSCATINE CHAMBER OF COMMERCE	January 2026	01/01/2026	0	33,750.00
		Vendor Subtotal:			33,750.00
		Subtotal for FUND: 5821			33,750.00
7625-40-7625-52300	ERIC HUTMACHER	Reimb Boots - Hutmacher	12/26/2025	0	53.49

Vendor Subtotal:					53.49
7625-40-7625-52400	ARNOLD MOTOR SUPPLY	Gloves	12/29/2025	0	29.98
Vendor Subtotal:					29.98
7625-40-7625-52720	BLICK & BLICK OIL INC	Gas for Tank 2	12/26/2025	0	18,314.70 00031820
7625-40-7625-52720	BLICK & BLICK OIL INC	Gas for Tank 2	12/26/2025	0	240.98
7625-40-7625-52720	BLICK & BLICK OIL INC	Gas for Tank #2	12/26/2025	0	18,099.81 00032144
7625-40-7625-52720	BLICK & BLICK OIL INC	Gas for Tank #2	12/26/2025	0	92.80
Vendor Subtotal:					36,748.29
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Filters for Stock	12/31/2025	0	284.91 00032599
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Filters	12/29/2025	0	98.77
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Lights	12/29/2025	0	42.74
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Bulb	12/29/2025	0	13.38
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Coupler	12/29/2025	0	10.09
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Seafoam	12/29/2025	0	95.88
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Filters	12/29/2025	0	35.20
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Filters	12/31/2025	0	51.52
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Switches	12/31/2025	0	23.18
Vendor Subtotal:					655.67
7625-40-7625-53210	LAWSON PRODUCTS INC	Bolts and Nuts for Stock	12/29/2025	0	369.40 00032495
Vendor Subtotal:					369.40
7625-40-7625-53210	NAPA OF MUSCATINE	Headlight	12/26/2025	0	52.78
7625-40-7625-53210	NAPA OF MUSCATINE	Wipers, Brake Pads for Stock	12/26/2025	0	483.11 00032534
7625-40-7625-53210	NAPA OF MUSCATINE	Rotors for Stock	12/26/2025	0	317.18 00032543
7625-40-7625-53210	NAPA OF MUSCATINE	Wiper Blade	12/29/2025	0	9.58
7625-40-7625-53210	NAPA OF MUSCATINE	Pen Oil for Stock	12/26/2025	0	165.20 00032573
7625-40-7625-53210	NAPA OF MUSCATINE	Brake Pads for Stock	12/31/2025	0	951.89 00032619
7625-40-7625-53210	NAPA OF MUSCATINE	Wiper Blades	12/31/2025	0	19.18
Vendor Subtotal:					1,998.92

7625-40-7625-53210	AMAZON.COM	Kroil and Batteries for Stock	12/26/2025	0	111.47 00032535
		Vendor Subtotal:			111.47
7625-40-7625-53220	A-1 QUALITY TIRE & CAR CARE	Tire Repair for Unit #434	12/26/2025	0	115.90 00032524
		Vendor Subtotal:			115.90
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Fittings	12/26/2025	0	7.06
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Harness for 63	12/29/2025	0	389.98 00032472
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Adapter Needle Nose	12/29/2025	0	14.19
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Blades	12/29/2025	0	25.78
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Filters for 439	12/29/2025	0	145.67 00032498
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Filter	12/29/2025	0	59.32
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Filters	12/29/2025	0	23.43
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Filters	12/29/2025	0	37.71
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Filters	12/29/2025	0	28.60
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Oxygen for Torch	12/29/2025	0	70.95
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Fittings	12/31/2025	0	30.21
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Lug Nuts	12/31/2025	0	41.20
		Vendor Subtotal:			874.10
7625-40-7625-53220	ELLIOTT EQUIPMENT COMPANY	Hyd Filters for One Arm Garbage Trucks	12/29/2025	0	720.00 00032439
		Vendor Subtotal:			720.00
7625-40-7625-53220	FASTENAL COMPANY	Bolts for Airport Plow	12/29/2025	0	382.04 00032455
		Vendor Subtotal:			382.04
7625-40-7625-53220	MIDWEST WHEEL CO	Wheel for New Truck #96	12/26/2025	0	824.83 00032563
		Vendor Subtotal:			824.83
7625-40-7625-53220	NAPA OF MUSCATINE	Brakes	12/31/2025	0	68.42
7625-40-7625-53220	NAPA OF MUSCATINE	Return	12/31/2025	0	-68.42
7625-40-7625-53220	NAPA OF MUSCATINE	TPMS Sensor	12/31/2025	0	45.19
7625-40-7625-53220	NAPA OF MUSCATINE	Return	12/31/2025	0	-45.19
7625-40-7625-53220	NAPA OF MUSCATINE	Radiator for 743, Rotors	12/29/2025	0	463.17 00032475

7625-40-7625-53220	NAPA OF MUSCATINE	Wiper Blades	12/29/2025	0	23.58
7625-40-7625-53220	NAPA OF MUSCATINE	Filter	12/29/2025	0	27.79
7625-40-7625-53220	NAPA OF MUSCATINE	Light	12/29/2025	0	33.18
7625-40-7625-53220	NAPA OF MUSCATINE	Tie Rod End	12/26/2025	0	89.58
7625-40-7625-53220	NAPA OF MUSCATINE	Coupling	12/31/2025	0	48.37
7625-40-7625-53220	NAPA OF MUSCATINE	Wiper Blades	12/31/2025	0	33.18
Vendor Subtotal:					718.85
7625-40-7625-53220	REEVES BATTERY SALES	Battery for 105	12/31/2025	0	260.00 00032600
7625-40-7625-53220	REEVES BATTERY SALES	Battery for 609	12/31/2025	0	150.00 00032610
Vendor Subtotal:					410.00
7625-40-7625-53220	SADLER POWER TRAIN INC	Brakes for 439	12/29/2025	0	825.60 00032499
7625-40-7625-53220	SADLER POWER TRAIN INC	Return	12/29/2025	0	-8.00
7625-40-7625-53220	SADLER POWER TRAIN INC	Hub for 78snow	12/26/2025	0	404.47 00032536
7625-40-7625-53220	SADLER POWER TRAIN INC	Steering Gear and Arm for 129	12/26/2025	0	2,621.59 00032564
7625-40-7625-53220	SADLER POWER TRAIN INC	Steering Gear and Arm for 129	12/26/2025	0	35.00
Vendor Subtotal:					3,878.66
7625-40-7625-53220	THOMAS BUS SALES OF IOWA INC	Bus Window Latches for 259	12/31/2025	0	102.00 00032306
7625-40-7625-53220	THOMAS BUS SALES OF IOWA INC	Bus Window Latches for 259	12/31/2025	0	21.83
Vendor Subtotal:					123.83
7625-40-7625-53220	TRUCKS UNLIMITED INC	Steer Oil Cap	12/26/2025	0	39.37
Vendor Subtotal:					39.37
7625-40-7625-53220	EMAG MUSCATINE FD LLC	Gaskets	12/29/2025	0	129.92
7625-40-7625-53220	EMAG MUSCATINE FD LLC	Exhaust and Cat for 255	12/29/2025	0	3,868.52 00032471
7625-40-7625-53220	EMAG MUSCATINE FD LLC	Return	12/29/2025	0	-129.92
7625-40-7625-53220	EMAG MUSCATINE FD LLC	Core Return	12/31/2025	0	-500.00
Vendor Subtotal:					3,368.52
7625-40-7625-53220	MAC'S TRAILERS	Fenders for 12	12/26/2025	0	350.00 00032544

			Vendor Subtotal:		350.00
7625-40-7625-53220	ZIEGENHORN AND SONS	Steel	12/31/2025	0	47.00
			Vendor Subtotal:		47.00
7625-40-7625-67130	SADLER POWER TRAIN INC	Rebuild Shaft #440	12/26/2025	0	387.00
7625-40-7625-67130	SADLER POWER TRAIN INC	Rebuild Driveshaft for 28	12/26/2025	0	1,018.50 00032553
			Vendor Subtotal:		1,405.50
7625-40-7625-67130	TRUCK AND AUTO REPAIR	October Inspections	12/29/2025	0	321.00 00032428
7625-40-7625-67130	TRUCK AND AUTO REPAIR	November Inspections RC Trailers	12/26/2025	0	321.00 00032529
			Vendor Subtotal:		642.00
7625-40-7625-67130	TRUCKS UNLIMITED INC	Diagnose and Repair DEF 440	12/26/2025	0	1,589.28 00032593
			Vendor Subtotal:		1,589.28
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Repairs for 439	12/29/2025	0	102.50 00032463
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Repairs for 400	12/26/2025	0	122.45 00032531
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tires for Stock	12/26/2025	0	943.92 00032532
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Mounting and Repairs for 764	12/26/2025	0	128.83 00032578
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tire for 96	12/26/2025	0	1,165.92 00032565
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Repairs for 759 and 96	12/26/2025	0	115.33 00032587
			Vendor Subtotal:		2,578.95
			Subtotal for FUND: 7625		58,036.05
7921-00-7921-69900	PHELPS CUSTOM IMAGE WEAR	Dolan/Schumaker	12/29/2025	0	49.62
			Vendor Subtotal:		49.62
			Subtotal for FUND: 7921		49.62

7940-00-7940-62310	XEROX CORPORATION	November Copies	12/31/2025	0	4.50
7940-00-7940-62310	XEROX CORPORATION	November Copies	12/31/2025	0	0.64
7940-00-7940-62310	XEROX CORPORATION	November Copies	12/31/2025	0	0.64
7940-00-7940-62310	XEROX CORPORATION	November Copies	12/31/2025	0	5.15
		Vendor Subtotal:			10.93
7940-00-7940-65210	MUSCATINE POWER & WATER	December Base PRI	12/31/2025	0	70.54
		Vendor Subtotal:			70.54
7940-00-7940-65240	MUSCATINE POWER & WATER	Nov-Dec Machlink	12/31/2025	0	123.98
		Vendor Subtotal:			123.98
		Subtotal for FUND: 7940			205.45
8142-10-8142-61660	IOWA PRISON INDUSTRIES	Sign for Kruse Memorial Park	12/26/2025	0	252.00 00031528
8142-10-8142-61660	IOWA PRISON INDUSTRIES	Sign for Kruse Memorial Park	12/26/2025	0	65.35
		Vendor Subtotal:			317.35
8142-10-8142-65100	BI-STATE REGIONAL COMMISSION	Housing Bid Notice	12/29/2025	0	160.20
		Vendor Subtotal:			160.20
8142-10-8142-73300	EASTERN IOWA EXCAVATING & C	Mulberry Sidewalk Pay App #5	12/31/2025	0	22,507.71
		Vendor Subtotal:			22,507.71
		Subtotal for FUND: 8142			22,985.26
8144-10-8144-61610	MARTIN GARDNER ARCHITECTURE	Muscatine Downtown Facade Revitalizat	12/29/2025	0	1,163.50
		Vendor Subtotal:			1,163.50
8144-10-8144-73700	CORNERSTONE COMMERCIAL CO	Facade Pay App #15	12/29/2025	0	16,810.54

			Vendor Subtotal:	16,810.54
			Subtotal for FUND: 8144	17,974.04
8146-10-8146-61660	MARTIN GARDNER ARCHITECTUR	Historic Revitalization	12/29/2025	0 25,006.54
			Vendor Subtotal:	25,006.54
			Subtotal for FUND: 8146	25,006.54
8148-10-8148-65260	VERIZON WIRELESS	December Cell Phones	12/31/2025	0 80.02
			Vendor Subtotal:	80.02
			Subtotal for FUND: 8148	80.02
8149-10-8149-68300	MUSCATINE CENTER SOCIAL ACTI	October Shelter Charges	12/29/2025	0 8,697.61
			Vendor Subtotal:	8,697.61
			Subtotal for FUND: 8149	8,697.61
8370-00-8370-61660	COMMUNITY FOUNDATION	Grant Writer 7/1/25 - 12/31/25	12/26/2025	0 13,750.00
			Vendor Subtotal:	13,750.00
			Subtotal for FUND: 8370	13,750.00
8450-05-8450-74250	AMAZON.COM	FAX-2840 Brother Fax Machine	12/31/2025	0 217.89 00032607
8450-05-8450-74250	AMAZON.COM	GSOU Wireless Webcam	12/31/2025	0 138.99 00032607
8450-05-8450-74250	AMAZON.COM	U6-Pro-US Ubiquiti UniFi 6 Pro Access	12/26/2025	0 154.40 00032568
8450-05-8450-74250	AMAZON.COM	USW-24-POE Ubiquiti Ethernet Switch	12/26/2025	0 379.00 00032568
8450-05-8450-74250	AMAZON.COM	9D2X4F HP LaserJet Pro MFP 3101sdw	12/26/2025	0 238.90 00032473
			Vendor Subtotal:	1,129.18

Subtotal for FUND: 8450					1,129.18
8451-30-8451-74250	DELL MARKETING L.P.	MFS22 Dell Micro AIO Stand	12/26/2025	0	319.47 00032395
8451-30-8451-74250	DELL MARKETING L.P.	P2425H Dell Pro 24 Plus Monitor	12/26/2025	0	479.22 00032395
8451-30-8451-74250	DELL MARKETING L.P.	Dell Pro Micro	12/26/2025	0	2,210.61 00032395
Vendor Subtotal:					3,009.30
Subtotal for FUND: 8451					3,009.30
9002-00-0000-21140	MARY TITUS	Pet Deposit Refund	12/31/2025	0	250.00
Vendor Subtotal:					250.00
9002-90-9020-41100	CITY OF MUSCATINE HOUSING RE Admin Full-Time Wages 12/19/25		12/26/2025	0	3,794.20
9002-90-9020-41100	CITY OF MUSCATINE HOUSING RE Admin Longevity 12/19/25		12/26/2025	0	5.20
Vendor Subtotal:					3,799.40
9002-90-9020-41400	IOWA NAHRO	Iowa NAHRO Conference	12/29/2025	0	598.50
Vendor Subtotal:					598.50
9002-90-9020-41901	CITY OF MUSCATINE HOUSING RE Office Supplies		12/29/2025	0	3.02
Vendor Subtotal:					3.02
9002-90-9020-41902	CITY OF MUSCATINE HOUSING RE Xerox Copies		12/29/2025	0	6.50
Vendor Subtotal:					6.50
9002-90-9020-41904	CITY OF MUSCATINE HOUSING RE MPW - Nov Base PRI		12/29/2025	0	13.89
9002-90-9020-41904	CITY OF MUSCATINE HOUSING RE Phone Allowance		12/26/2025	0	4.50
Vendor Subtotal:					18.39
9002-90-9020-41904	MUSCATINE POWER & WATER	November Phone - Clark House	12/29/2025	0	86.05

			Vendor Subtotal:		86.05
9002-90-9020-41904	US CELLULAR	December Phones	12/29/2025	0	71.86
			Vendor Subtotal:		71.86
9002-90-9020-41907	NATIONAL ASSOC OF HOUSING &	Annual Dues	12/29/2025	0	166.71
			Vendor Subtotal:		166.71
9002-90-9020-41910	PHELPS CUSTOM IMAGE WEAR	Uniforms - R Awbrey	12/26/2025	0	65.83
			Vendor Subtotal:		65.83
9002-90-9020-41914	CITY OF MUSCATINE HOUSING RE	MPW - Oct/Nov Machlink	12/29/2025	0	23.56
			Vendor Subtotal:		23.56
9002-90-9020-41914	MUSCATINE POWER & WATER	November Internet - Clark House	12/29/2025	0	82.97
			Vendor Subtotal:		82.97
9002-90-9020-43100	MUSCATINE POWER & WATER	November Water - Clark House	12/29/2025	0	319.63
			Vendor Subtotal:		319.63
9002-90-9020-43200	MUSCATINE POWER & WATER	November Electric - Clark House	12/29/2025	0	4,054.46
			Vendor Subtotal:		4,054.46
9002-90-9020-43700	ALLIANT ENERGY	November Gas - Clark House	12/29/2025	0	2,201.57
			Vendor Subtotal:		2,201.57
9002-90-9020-43900	MUSCATINE POWER & WATER	November Sewer - Clark House	12/29/2025	0	930.29
			Vendor Subtotal:		930.29

9002-90-9020-44100	CITY OF MUSCATINE HOUSING RE Maint Full-Time Wages 12/19/25		12/26/2025	0	3,060.60
9002-90-9020-44100	CITY OF MUSCATINE HOUSING RE Maint Part-Time Wages 12/19/25		12/26/2025	0	1,653.60
9002-90-9020-44100	CITY OF MUSCATINE HOUSING RE Maint Longevity 12/19/25		12/26/2025	0	14.30
	Vendor Subtotal:				4,728.50
9002-90-9020-44201	MENARDS (MUSC)	Pine Cleaner	12/26/2025	0	14.98
	Vendor Subtotal:				14.98
9002-90-9020-44202	CITY OF MUSCATINE HOUSING RE November Fuel		12/26/2025	0	64.21
	Vendor Subtotal:				64.21
9002-90-9020-44203	MENARDS (MUSC)	Utility Milkhouse	12/26/2025	0	99.95
	Vendor Subtotal:				99.95
9002-90-9020-44203	AMAZON.COM	Bits	12/29/2025	0	14.42
	Vendor Subtotal:				14.42
9002-90-9020-44204	MARK A DIERCKS	Duplicate Keys	12/29/2025	0	12.00
	Vendor Subtotal:				12.00
9002-90-9020-44204	MENARDS (MUSC)	Shelf/Bracket/Toggle Bolt	12/26/2025	0	95.49
9002-90-9020-44204	MENARDS (MUSC)	Wall Phone Mount	12/26/2025	0	5.99
	Vendor Subtotal:				101.48
9002-90-9020-44205	VAN METER INDUSTRIAL INC	Ballast	12/26/2025	0	99.50
9002-90-9020-44205	VAN METER INDUSTRIAL INC	Return	12/26/2025	0	-99.50
9002-90-9020-44205	VAN METER INDUSTRIAL INC	Lights	12/26/2025	0	96.48
	Vendor Subtotal:				96.48
9002-90-9020-44206	AMAZON.COM	Faucets	12/29/2025	0	65.94

					Vendor Subtotal:	65.94
9002-90-9020-44207	MENARDS (MUSC)	Texture	12/26/2025	0	88.32	
					Vendor Subtotal:	88.32
9002-90-9020-44218	AMAZON.COM	Switches	12/29/2025	0	39.88	
					Vendor Subtotal:	39.88
9002-90-9020-44301	CITY OF MUSCATINE HOUSING RE January 2026 Refuse		01/01/2026	0	182.32	
					Vendor Subtotal:	182.32
9002-90-9020-44302	PHELPS CLEANING SERVICE INC	Emergency Flood Cleanup	12/26/2025	0	12,410.75	
					Vendor Subtotal:	12,410.75
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-26-2025 BB Follow Up 413		12/29/2025	0	100.00	00032406
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control #204		12/29/2025	0	20.00	
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Credit		12/26/2025	0	-410.00	
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-20-25 #604 Couch Removal (bb		12/26/2025	0	300.00	00032314
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control 1103		12/29/2025	0	100.00	
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control 511		12/29/2025	0	20.00	
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-11-2025 CH All Trash Rooms a		12/29/2025	0	100.00	00032492
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control		12/29/2025	0	50.00	
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control 201		12/29/2025	0	20.00	
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control #405		12/29/2025	0	20.00	
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control #901		12/29/2025	0	20.00	
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control #504		12/29/2025	0	20.00	
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-20-25 Trash Rooms all Floors		12/29/2025	0	100.00	00032314
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control #511		12/29/2025	0	20.00	
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control #309		12/29/2025	0	20.00	
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control		12/29/2025	0	50.00	
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-20-25 706, 705 & 513 BB Follo		12/29/2025	0	300.00	00032314
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-20-25 905, 903 & 806 BB Follo		12/29/2025	0	300.00	00032314
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 12-3-25 BB Followups: 905, 806 &		12/29/2025	0	300.00	00032399
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-19-2025 BB Follow Ups 1107, 1		12/29/2025	0	300.00	00032311
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 12-3-25 BB Followups: 1107, 1001		12/29/2025	0	300.00	00032399
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-19-2025 BB Follow ups 508, 50		12/29/2025	0	300.00	00032311

9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 12-3-25 BB Followups: 403 & All	12/29/2025	0	200.00 00032399
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-19-2025 BB Follow Ups 906, 70	12/29/2025	0	300.00 00032311
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 12-3-25 BB Followups: 604, 508 &	12/29/2025	0	300.00 00032399
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-20-25 510, 509 & 410 BB Follo	12/29/2025	0	300.00 00032314
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-20-25 400, 306 & 202 BB Follo	12/29/2025	0	300.00 00032314
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-20-25 CH Common Areas	12/29/2025	0	100.00 00032314
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 9-18-25 CH 413 BB Initial	12/26/2025	0	290.00 00031742
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control #602	12/29/2025	0	20.00
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control	12/29/2025	0	50.00
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control #513	12/29/2025	0	110.00
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control #1103	12/29/2025	0	20.00
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-26-25 CH 606 BB Follow Up	12/29/2025	0	100.00 00032354
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-11-2025 CH 606 BB Follow Up	12/29/2025	0	100.00 00032492
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control #304	12/29/2025	0	20.00
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control #304	12/29/2025	0	20.00
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control #204	12/29/2025	0	20.00
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CO Pest Control #602	12/29/2025	0	20.00
9002-90-9020-44303	THOMAS L SPANN JR & SONYA CODOS 11-26-25 Trash Rooms on All Floo	12/29/2025	0	100.00 00032354
Vendor Subtotal:				4,720.00
9002-90-9020-44305	JOHNSON CONTROLS SECURITY S Alarms 1/1/26 - 3/31/26	01/01/2026	0	5,627.27
Vendor Subtotal:				5,627.27
9002-90-9020-44306	CITY OF MUSCATINE HOUSING RE Vehicle Mainteance	12/26/2025	0	299.22
Vendor Subtotal:				299.22
9002-90-9020-44308	KELLY HEATING COOLING & PLB CCH 1107 PTAC Installation w/Ductwork	12/26/2025	0	385.00 00032067
9002-90-9020-44308	KELLY HEATING COOLING & PLB CCH 411 New PTAC Unit Relay and Duct	12/26/2025	0	385.00 00032549
9002-90-9020-44308	KELLY HEATING COOLING & PLB CCH 407 New PTAC Unit Relay and Duct	12/26/2025	0	385.00 00032548
9002-90-9020-44308	KELLY HEATING COOLING & PLB CCH 408 PTAC Installation w/Ductwork,	12/26/2025	0	385.00 00032066
9002-90-9020-44308	KELLY HEATING COOLING & PLB CCH 310 PTAC Installation w/Ductwork,	12/26/2025	0	385.00 00032065
9002-90-9020-44308	KELLY HEATING COOLING & PLB CCH 508 New PTAC Unit Relay and Duct	12/26/2025	0	385.00 00032550
9002-90-9020-44308	KELLY HEATING COOLING & PLB CCH 300 PTAC Installation w/Ductwork,	12/26/2025	0	385.00 00032064
Vendor Subtotal:				2,695.00
9002-90-9020-45103	CITY OF MUSCATINE HOUSING RE Unemployment 12/19/25	12/26/2025	0	1.65

			Vendor Subtotal:	1.65	
9002-90-9020-45401	CITY OF MUSCATINE HOUSING RE FICA 12/19/25	12/26/2025	0	616.07	
			Vendor Subtotal:	616.07	
9002-90-9020-45402	CITY OF MUSCATINE HOUSING RE IPERS 12/19/25	12/26/2025	0	804.99	
			Vendor Subtotal:	804.99	
9002-90-9020-45403	CITY OF MUSCATINE HOUSING RE Health Insurance	12/26/2025	0	3,743.48	
			Vendor Subtotal:	3,743.48	
9002-90-9020-45404	CITY OF MUSCATINE HOUSING RE Life Insurance	12/26/2025	0	24.11	
			Vendor Subtotal:	24.11	
9002-90-9020-45405	CITY OF MUSCATINE HOUSING RE Dental Insurance	12/26/2025	0	81.11	
			Vendor Subtotal:	81.11	
9002-90-9020-45406	CITY OF MUSCATINE HOUSING RE LTD Insurance	12/26/2025	0	32.02	
9002-90-9020-45406	CITY OF MUSCATINE HOUSING RE LTD BW Insurance	12/26/2025	0	8.62	
			Vendor Subtotal:	40.64	
9002-90-9020-75200	BETTENDORF N&S LOCK INC CH Apartment Lock Replacement: Keye	12/29/2025	0	827.14	00031651
			Vendor Subtotal:	827.14	
			Subtotal for FUND: 9002	50,078.65	
9006-90-9060-41100	CITY OF MUSCATINE HOUSING RE Admin Full-Time Wages 12/19/25	12/26/2025	0	2,120.48	
9006-90-9060-41100	CITY OF MUSCATINE HOUSING RE Admin Longevity 12/19/25	12/26/2025	0	2.60	
			Vendor Subtotal:	2,123.08	

9006-90-9060-41400	IOWA NAHRO	Iowa NAHRO Conference	12/29/2025	0	389.00
		Vendor Subtotal:			389.00
9006-90-9060-41904	CITY OF MUSCATINE HOUSING RE	Phone Allowance	12/26/2025	0	3.00
9006-90-9060-41904	CITY OF MUSCATINE HOUSING RE	MPW - Nov Base PRI	12/29/2025	0	6.58
		Vendor Subtotal:			9.58
9006-90-9060-41904	MUSCATINE POWER & WATER	November Phone - Sunset	12/29/2025	0	49.47
		Vendor Subtotal:			49.47
9006-90-9060-41904	US CELLULAR	December Phones	12/29/2025	0	35.40
		Vendor Subtotal:			35.40
9006-90-9060-41907	NATIONAL ASSOC OF HOUSING &	Annual Dues	12/29/2025	0	78.97
		Vendor Subtotal:			78.97
9006-90-9060-41910	TENANT REPORTS.COM LLC	Background Checks	12/29/2025	0	7.00
		Vendor Subtotal:			7.00
9006-90-9060-41914	CITY OF MUSCATINE HOUSING RE	MPW - Oct/Nov Machlink	12/29/2025	0	11.16
		Vendor Subtotal:			11.16
9006-90-9060-41914	MUSCATINE POWER & WATER	November Internet - Sunset	12/29/2025	0	82.97
		Vendor Subtotal:			82.97
9006-90-9060-43100	MUSCATINE POWER & WATER	November Water - 2904 Apt E	12/29/2025	0	21.87
9006-90-9060-43100	MUSCATINE POWER & WATER	November Water - 2806 Apt F	12/29/2025	0	24.59
		Vendor Subtotal:			46.46

9006-90-9060-43200	MUSCATINE POWER & WATER	November Electric - 2904 Apt E	12/29/2025	0	43.07
9006-90-9060-43200	MUSCATINE POWER & WATER	November Electric - Sunset	12/29/2025	0	59.49
9006-90-9060-43200	MUSCATINE POWER & WATER	November Electric - 2806 Apt F	12/29/2025	0	187.56
Vendor Subtotal:					290.12
9006-90-9060-43900	MUSCATINE POWER & WATER	November Sewer - 2904 Apt E	12/29/2025	0	47.85
9006-90-9060-43900	MUSCATINE POWER & WATER	November Sewer - 2806 Apt F	12/29/2025	0	35.89
Vendor Subtotal:					83.74
9006-90-9060-44100	CITY OF MUSCATINE HOUSING RE Maint Full-Time Wages 12/19/25		12/26/2025	0	2,430.60
9006-90-9060-44100	CITY OF MUSCATINE HOUSING RE Maint Part-Time Wages 12/19/25		12/26/2025	0	1,348.32
9006-90-9060-44100	CITY OF MUSCATINE HOUSING RE Maint Longevity 12/19/25		12/26/2025	0	21.45
Vendor Subtotal:					3,800.37
9006-90-9060-44202	CITY OF MUSCATINE HOUSING RE November Fuel		12/26/2025	0	31.63
Vendor Subtotal:					31.63
9006-90-9060-44204	MENARDS (MUSC)	Door Jam Kit	12/26/2025	0	95.96
Vendor Subtotal:					95.96
9006-90-9060-44206	HD SUPPLY FACILITIES MAINT	Replacement Handle	12/29/2025	0	66.06
Vendor Subtotal:					66.06
9006-90-9060-44206	AMAZON.COM	Faucet Parts	12/29/2025	0	95.92
Vendor Subtotal:					95.92
9006-90-9060-44207	MENARDS (MUSC)	Broom/Dust Pan	12/26/2025	0	99.89
Vendor Subtotal:					99.89
9006-90-9060-44208	MENARDS (MUSC)	Utility Milkhouse	12/26/2025	0	99.95

		Vendor Subtotal:		99.95
9006-90-9060-44218	PDQ SUPPLY INC	Gaskey	12/29/2025	0 89.75
9006-90-9060-44218	PDQ SUPPLY INC	Switch	12/29/2025	0 40.50
		Vendor Subtotal:		130.25
9006-90-9060-44301	CITY OF MUSCATINE HOUSING RE January 2026 Refuse		01/01/2026	0 320.00
		Vendor Subtotal:		320.00
9006-90-9060-44303	THOMAS L SPANN JR & SONYA CO Pest Control #2812D		12/29/2025	0 20.00
9006-90-9060-44303	THOMAS L SPANN JR & SONYA CO Pest Control #2812C		12/29/2025	0 20.00
9006-90-9060-44303	THOMAS L SPANN JR & SONYA CO Pest Control #2804A		12/29/2025	0 20.00
9006-90-9060-44303	THOMAS L SPANN JR & SONYA CO Pest Control		12/29/2025	0 50.00
9006-90-9060-44303	THOMAS L SPANN JR & SONYA CO Pest Control		12/29/2025	0 20.00
9006-90-9060-44303	THOMAS L SPANN JR & SONYA CO Pest Control #2700C		12/29/2025	0 20.00
9006-90-9060-44303	THOMAS L SPANN JR & SONYA CO Pest Control		12/29/2025	0 460.00
9006-90-9060-44303	THOMAS L SPANN JR & SONYA CO Pest Control 2900A		12/29/2025	0 20.00
9006-90-9060-44303	THOMAS L SPANN JR & SONYA CO Pest Control 2700C		12/29/2025	0 20.00
9006-90-9060-44303	THOMAS L SPANN JR & SONYA CO Pest Control #2900A		12/29/2025	0 20.00
		Vendor Subtotal:		670.00
9006-90-9060-44306	CITY OF MUSCATINE HOUSING RE Vehicle Mainteance		12/26/2025	0 147.38
		Vendor Subtotal:		147.38
9006-90-9060-44308	KELLY HEATING COOLING & PLB C SS 2700D Furnace Replacement: Bryant		12/26/2025	0 3,950.00 00032551
		Vendor Subtotal:		3,950.00
9006-90-9060-44310	CARVER CONSTRUCTION	SS 2800C Shed Door Replacement: - Re	12/29/2025	0 460.00 00032141
9006-90-9060-44310	CARVER CONSTRUCTION	SS 2812B Shed Door Replacement: - Re	12/29/2025	0 460.00 00032140
9006-90-9060-44310	CARVER CONSTRUCTION	SS 2904E Rear Entry Door Replacement	12/29/2025	0 350.00 00032253
9006-90-9060-44310	CARVER CONSTRUCTION	SS 2704B Shed Door Replacement: - Re	12/29/2025	0 460.00 00032142
		Vendor Subtotal:		1,730.00

9006-90-9060-45103	CITY OF MUSCATINE HOUSING RE Unemployment 12/19/25	12/26/2025	0	2.54
	Vendor Subtotal:			2.54
9006-90-9060-45401	CITY OF MUSCATINE HOUSING RE FICA 12/19/25	12/26/2025	0	424.58
	Vendor Subtotal:			424.58
9006-90-9060-45402	CITY OF MUSCATINE HOUSING RE IPERS 12/19/25	12/26/2025	0	559.24
	Vendor Subtotal:			559.24
9006-90-9060-45403	CITY OF MUSCATINE HOUSING RE Health Insurance	12/26/2025	0	3,376.52
	Vendor Subtotal:			3,376.52
9006-90-9060-45404	CITY OF MUSCATINE HOUSING RE Life Insurance	12/26/2025	0	15.45
	Vendor Subtotal:			15.45
9006-90-9060-45405	CITY OF MUSCATINE HOUSING RE Dental Insurance	12/26/2025	0	54.62
	Vendor Subtotal:			54.62
9006-90-9060-45406	CITY OF MUSCATINE HOUSING RE LTD Insurance	12/26/2025	0	20.69
9006-90-9060-45406	CITY OF MUSCATINE HOUSING RE LTD BW Insurance	12/26/2025	0	8.62
	Vendor Subtotal:			29.31
	Subtotal for FUND: 9006			18,906.62
9007-00-0000-23530	GABRIELLA MURRAY Escrow Funds ID DOT Fines	12/31/2025	0	397.50
	Vendor Subtotal:			397.50
9007-90-9070-41100	CITY OF MUSCATINE HOUSING RE Admin Full-Time Wages 12/19/25	12/26/2025	0	4,931.58
9007-90-9070-41100	CITY OF MUSCATINE HOUSING RE Admin Longevity 12/19/25	12/26/2025	0	9.10

			Vendor Subtotal:		4,940.68
9007-90-9070-41400	IOWA NAHRO	Iowa NAHRO Conference	12/29/2025	0	987.50
			Vendor Subtotal:		987.50
9007-90-9070-41901	CITY OF MUSCATINE HOUSING RE	Office Supplies	12/29/2025	0	0.18
			Vendor Subtotal:		0.18
9007-90-9070-41902	ADVANCED BUSINESS SYSTEMS IT	Copier	12/29/2025	0	13.55
			Vendor Subtotal:		13.55
9007-90-9070-41904	CITY OF MUSCATINE HOUSING RE	MPW - Nov Base PRI	12/29/2025	0	52.63
9007-90-9070-41904	CITY OF MUSCATINE HOUSING RE	Phone Allowance	12/26/2025	0	1.50
			Vendor Subtotal:		54.13
9007-90-9070-41904	MUSCATINE POWER & WATER	December Phones	12/31/2025	0	22.39
			Vendor Subtotal:		22.39
9007-90-9070-41907	NATIONAL ASSOC OF HOUSING &	Annual Dues	12/29/2025	0	631.72
			Vendor Subtotal:		631.72
9007-90-9070-41910	TENANT REPORTS.COM LLC	Background Checks	12/29/2025	0	42.00
			Vendor Subtotal:		42.00
9007-90-9070-41914	CITY OF MUSCATINE HOUSING RE	MPW - Oct/Nov Machlink	12/29/2025	0	89.26
			Vendor Subtotal:		89.26
9007-90-9070-45103	CITY OF MUSCATINE HOUSING RE	Unemployment 12/19/25	12/26/2025	0	1.23

			Vendor Subtotal:		1.23
9007-90-9070-45401	CITY OF MUSCATINE HOUSING RE FICA 12/19/25		12/26/2025	0	337.16
			Vendor Subtotal:		337.16
9007-90-9070-45402	CITY OF MUSCATINE HOUSING RE IPERS 12/19/25		12/26/2025	0	466.38
			Vendor Subtotal:		466.38
9007-90-9070-45403	CITY OF MUSCATINE HOUSING RE Health Insurance		12/26/2025	0	4,068.13
			Vendor Subtotal:		4,068.13
9007-90-9070-45404	CITY OF MUSCATINE HOUSING RE Life Insurance		12/26/2025	0	18.29
			Vendor Subtotal:		18.29
9007-90-9070-45405	CITY OF MUSCATINE HOUSING RE Dental Insurance		12/26/2025	0	72.83
			Vendor Subtotal:		72.83
9007-90-9070-45406	CITY OF MUSCATINE HOUSING RE LTD Insurance		12/26/2025	0	32.98
			Vendor Subtotal:		32.98
9007-90-9070-47150	DHSR LLC	New HAP D Kendall 12 of 30 Days Nov	12/31/2025	0	2,460.00
9007-90-9070-47150	DHSR LLC	Other - S Hartung Full Dec & Jan	12/31/2025	0	1,398.00
			Vendor Subtotal:		3,858.00
9007-90-9070-47150	JNB WELCH HOTEL LLC	New HAP A Sosa Full Dec	12/31/2025	0	575.00
			Vendor Subtotal:		575.00
9007-90-9070-47150	JNB OAK PARK LP	New HAP L Moench 28 of 31 Days Dec	12/31/2025	0	251.00

			Vendor Subtotal:		251.00
9007-90-9070-47150	MUSCATINE HOUSING SOLUTIONS	New HAP J Cogdill 23 of 31 Days Dec	12/31/2025	0	418.00
			Vendor Subtotal:		418.00
9007-90-9070-47150	JNB FAMILY 1, LP	New HAP J Melendez Rasado 17 of 31 E	12/31/2025	0	511.00
			Vendor Subtotal:		511.00
9007-90-9070-47150	WERNER PROPERTIES, LLC	Other - J Ford Full January	12/31/2025	0	1,250.00
			Vendor Subtotal:		1,250.00
9007-90-9071-41100	CITY OF MUSCATINE HOUSING RE	Admin Full-Time Wages 12/19/25	12/26/2025	0	1,574.79
9007-90-9071-41100	CITY OF MUSCATINE HOUSING RE	Admin Longevity 12/19/25	12/26/2025	0	6.50
			Vendor Subtotal:		1,581.29
9007-90-9071-45401	CITY OF MUSCATINE HOUSING RE	FICA 12/19/25	12/26/2025	0	111.73
			Vendor Subtotal:		111.73
9007-90-9071-45402	CITY OF MUSCATINE HOUSING RE	IPERS 12/19/25	12/26/2025	0	149.25
			Vendor Subtotal:		149.25
9007-90-9071-45403	CITY OF MUSCATINE HOUSING RE	Health Insurance	12/26/2025	0	1,042.91
			Vendor Subtotal:		1,042.91
9007-90-9071-45404	CITY OF MUSCATINE HOUSING RE	Life Insurance	12/26/2025	0	7.69
			Vendor Subtotal:		7.69
9007-90-9071-45405	CITY OF MUSCATINE HOUSING RE	Dental Insurance	12/26/2025	0	16.55

		Vendor Subtotal:		16.55
9007-90-9073-41911	PETTY CASH	Bus Pass - J Behrend	12/31/2025	0 32.00
9007-90-9073-41911	PETTY CASH	Bus Pass - A Fonner	12/31/2025	0 32.00
9007-90-9073-41911	PETTY CASH	Bus Pass - A Fonner	12/31/2025	0 32.00
9007-90-9073-41911	PETTY CASH	Shuttle Tickets - J Behrend	12/31/2025	0 24.00
9007-90-9073-41911	PETTY CASH	Bus Pass - J Behrend/K Luna Shuttle - J I	12/31/2025	0 88.00
		Vendor Subtotal:		208.00
		Subtotal for FUND: 9007		22,156.33
		Report Total:		1,467,337.22

BILLS FOR APPROVAL SUMMARY
January 7, 2026

Computer Bill Lists

Regular Bills 1/7/26		\$ 1,467,337.22
Special Ck Run 12/15/25	Operating	50.00
Special Ck Run 12/15/25	Elderly	120.00
Special Ck Run 12/22/25	Operating	3,960.00
Special Ck Run 12/30/25	Operating	125,720.00
Payroll Vendor Checks 12/19/25		44,653.86
Payroll Vendor ACH Payments 12/17/25		99,032.55
	Subtotal	<u>\$ 1,740,873.63</u>

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance Dec	\$ 84,000.00
Wellmark Insurance	Health/Dental Insurance Dec	84,000.00
Wellmark Insurance	Health/Dental Insurance Dec	84,000.00
Payroll Account	Transfer	507,475.31
Payroll Account	Transfer	476,998.50
Treasurer State of Iowa	State Tax Withholding	23,596.02
Treasurer State of Iowa	State Tax Withholding	23,069.86
Treasurer State of Iowa	Sales Tax	23,338.62
Internal Revenue Service	Federal Withholding	128,466.91
Internal Revenue Service	Federal Withholding	126,285.66
	Subtotal	<u>\$ 1,561,230.88</u>

Voucher Program

Various Landlords	Actual January Rent	\$ (13,916.28)
		<u>\$ (13,916.28)</u>

Voids

Void Checks 12/30/25	Operating	\$ (125,720.00)
Void Checks 12/301/25	Operating	(50.00)
	Subtotal	<u>\$ (125,770.00)</u>

Total before Journal Entries	<u><u>\$ 3,162,418.23</u></u>
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Journal Entries-

August 2025	\$ 1,459,790.51
September 2025	2,350,832.72
Total	<u><u>\$ 3,810,623.23</u></u>

Total Expenditures	<u><u>\$ 6,973,041.46</u></u>
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12/19/2025	ACH PAYROLL	MISSION SQUARE ICMA RETIRE	12,212.88
12/19/2025	ACH PAYROLL	MISSION SQUARE ICMA RC	2,176.29
12/19/2025	ACH PAYROLL	MUNICIPAL FIRE & POLICE RETIRE	80,863.38
12/19/2025	ACH PAYROLL	NATIONWIDE	3,780.00
12/19/2025	PAYROLL CHECKS	AFA FLEX BILLING	4,526.90
12/19/2025	PAYROLL CHECKS	AFLAC	525.88
12/19/2025	PAYROLL CHECKS	ALLSTATE	14.94
12/19/2025	PAYROLL CHECKS	AMERICAN FIDELITY	3,091.26
12/19/2025	PAYROLL CHECKS	CITY OF MUSCATINE	34,490.67
12/19/2025	PAYROLL CHECKS	IDAHO CHILD SUPPORT	99.12
12/19/2025	PAYROLL CHECKS	UNITED WAY	138.00
12/19/2025	PAYROLL CHECKS	VSP INS	1,767.09
12/15/2025	SPECIAL CKS	CASTANDEA LANDSCAPING	50.00
12/15/2025	SPECIAL CKS	PENNY CLAUSEN - SHERPA	120.00
12/22/2025	SPECIAL CKS	GIERKE ROBINSON	3,960.00
12/30/2025	SPECIAL CKS	RIDDELL ROOFING	125,720.00



City of Muscatine

ITEM NUMBER 2025-0527

AGENDA ITEM SUMMARY

DATE: 1/6/2026

STAFF

Andrew Fangman, Assistant Community Development Director

SUBJECT

Second Reading of an Ordinance Amending Title 10 and Title 13 of City Code, to Reflect State Mandated Changes to the Regulation of Accessory Dwelling Units, Group Homes, and Manufactured Homes

EXECUTIVE SUMMARY

Presented for Council consideration is an ordinance making amendments to Title 10 and Title 13 of City Code for 5:30 PM on December 16, 2025. Changes to state law now mandate that cities permit Accessory Dwelling Units, Group Homes, and Manufactured Homes wherever a single-family home is allowed, provided they meet state criteria. To maintain transparency and reflect legally enforceable rules, this amendment updates the City Code to ensure full compliance with these state mandates.

STAFF RECOMMENDATION

On November 17th, the Planning and Zoning Commission reviewed this proposed amendment and voted 6-0 to recommend its approval, staff concurs with this recommendation.

BACKGROUND/DISCUSSION

Introduction

Comprehensive citywide zoning regulations governing all aspects of land use were first adopted by the City of Muscatine in 1957.

A defining feature of these initial regulations was the creation of zoning districts—encompassing much of Muscatine—that restrict land use almost exclusively to site-built single-family homes, with few exceptions for schools, churches, and parks.

Since then, there have been dozens of minor revisions and several major rewrites to the zoning regulations within the City Code. However, throughout all these changes accruing over nearly 70 years, the regulations governing what can be built and what land uses are permitted in the various single-family residential zoning districts remain substantially the same as in the

regulations first adopted in 1957.

The approach taken by Muscatine toward single-family zoning—creating districts that essentially only allow for site-built single-family homes and applying them to the overwhelming majority of residentially zoned areas—mirrors the approach taken by nearly every other Iowa community. However, the argument has been successfully made to the state legislature that dedicating so much available land exclusively to site-built, single-family residences has become a barrier to increasing housing options needed by many Iowans. For this reason, the state legislature has taken a number of recent actions that specifically limit how restrictive cities and counties in Iowa can be with single-family zoning regarding accessory dwelling units, group homes, and manufactured homes.

This memo is divided into two parts: an analysis of the new State Code requirements for single-family residential zones (concerning accessory dwelling units, group homes, and manufactured homes), and the text of the proposed changes in City Code that are necessary for compliance with state code.

Accessory Dwelling Units: Recent Changes in State Code

With the intent to increase housing availability and affordability, the Iowa State Legislature passed, and the Governor signed, Senate File 592 (SF 592). This legislation, which took effect on July 1, 2025, mandates that all cities and counties in Iowa must permit at least one accessory dwelling unit (ADU) on the same lot as a single-family home. This requirement applies even if the zoning of a lot does not allow for multiple dwelling units on a single lot.

An ADU is an additional residential dwelling unit located on the same lot as a single-family home. It can be either attached to or detached from the primary residence. For the purpose of SF 592, an ADU is further defined as not exceeding 1,000 square feet or 50% of the size of the primary residence, whichever is larger.

In addition to requiring cities to allow ADUs on all single-family lots, SF 592 also prohibits cities from imposing the following restrictions and regulations on the development of ADUs.

The following requirements imposed on ADUs cannot be more restrictive than those for the single-family residences they share a lot with: maximum building heights, minimum setback requirements, minimum lot sizes, minimum building frontages, maximum lot coverage, and density requirements.

Beyond this, the following restrictions on how ADUs can be regulated have been imposed:

- ADUs cannot be required to match the exterior design, roof pitch, or finishing materials of the single-family residence they share a lot with.

- The use of an ADU as a rental unit cannot be prohibited. Rental housing licensing and regulations must be applied to ADUs in the same manner as all other types of dwelling units.
- Cities cannot require that additional off-street parking spaces be constructed for an ADU beyond what is already required for the existing single-family home.
- Any requirement for new or separate utility lines between the accessory dwelling unit and public utility service connections can not be required.
- Restrictions on the occupancy of either the single-family residence or the ADU by any of the following manners are prohibited:
 - Requiring the property owner to be a resident of the single-family residence or the ADU.
 - Requiring a familial, marital, or employment relationship to exist between the occupants of the single-family residence and the occupants of the ADU.
 - Restricting the occupancy of an ADU based on income or age

SF 592 imposes the following restrictions and requirements on ADUs located on single family lots.

- An ADU's size is capped at 1,000 square feet or 50% of the primary residence's size, whichever is larger. However, cities may permit larger ADUs.
- ADUs must comply with the adopted building code.
- ADUs may be prohibited by a deed restriction (covenants) or the rules of a common interest community (such as a condominium association). Both are contractually based obligations between private property owners and, as such, cannot be enforced, mandated, or be required to exist by a city.

Currently, City Code does not allow ADUs in zoning districts that restrict residential uses to one dwelling unit per lot. However, as of July 1, SF 592 has made this local prohibition on ADUs in single-family residential areas unenforceable. For this reason, it is no longer enforced within the City of Muscatine.

Accessory Dwelling Units: Proposed Changes to City Code

For the sake of transparency and good customer service, the regulations in the City Code should reflect what is actually enforceable. This proposed amendment to the City Code will make all the necessary changes to allow for and regulate ADUs as mandated by state law. Below are the specific code changes being proposed to accomplish this.

The following definition of an “accessory dwelling unit” is being proposed for inclusion in Section 10-32-1 of City Code (the definition section of the zoning ordinance:

“Accessory Dwelling Unit (ADU)”: An additional residential dwelling unit located on the same lot as a single-family residence that is either attached to or detached from the principal single-family residence.

Chapter 20 of the zoning ordinance (Title 10 of the City Code) contains the specific regulations that apply to accessory structures and uses across all zoning districts. To comply with state law requiring cities to allow Accessory Dwelling Units (ADUs), a new section regulating ADUs is being proposed for inclusion in Chapter 20. The proposed language reflects the minimum standards now mandated by state code. The Council may either adopt these specific standards or more permissive standards.

Section 10-20-6 Accessory Dwelling Units

One accessory dwelling unit on the same lot as a single-family residence, shall be allowed, in accordance with the following conditions:

- A. An accessory dwelling unit shall not exceed one thousand square feet or fifty percent of the size of the single-family residence.*
- B. An accessory dwelling unit shall conform to the established setback requirements for its zoning district. However, the lesser setback requirements for accessory buildings, as established in Section 10-20-3, may be applied to detached accessory dwelling units under the following conditions:*
 - 1. The cumulative size of the accessory dwelling unit, all garages (attached to any structure on the parcel or detached), and any other accessory buildings present on the lot does not exceed the size restrictions for accessory buildings established in Section 10-20-2.*
 - 2. The placement and setbacks of the detached accessory dwelling unit conform to those established for accessory buildings in Section 10-20-3.*
- C. An accessory dwelling unit shall comply with all applicable building regulations as defined in Title 8, or if it a manufactured home have been constructed under the authority of 42 U.S.C. Section 5403 and which displays a seal from the U.S. Department of Housing and Urban Development certifying that it is in compliance with 42 U.S.C. Section 5403.*
- D. If a manufactured home is used as an accessory dwelling unit, it shall be converted to real property by being placed on a permanent foundation and assessed for real estate taxes.*
- E. Mobile homes, recreational vehicles, campers, or tents, shall not be used an accessory dwelling unit.*
- F. New or separate utility lines between the accessory dwelling unit and public utility service connections shall not be required. However, if full utility access that includes a separate metering system for billing purposes cannot be provided to the accessory dwelling unit, then new or separate utility lines may be required.*

Section 13-6-1(E) prohibits multiple structures from connecting to the public sewer using the

same private lateral (a multiple stack connection). Because state code now specifically allows ADUs to share a sanitary lateral with the primary dwelling unit, this section of City Code will need to be amended as follows to account for this state-mandated exception to the prohibition on multiple stack connections.

Section 13-6-1(E)

All multiple stack connections shall be prohibited. Every structure within the City which is required to connect to the public sewer, as provided in Section 13-6-2.1(D), shall have an independent connection made or caused to be made at no expense to the City unless:

- 1. **A MULTIPLE STACK connection is specifically approved in writing by the City.***
 - 2. **A MULTIPLE STACK CONNECTION IS SHARED BY A SINGLE-FAMILY RESIDENCE AND ACCESSORY DWELLING UNIT, AS DEFINED IN SECTION 10-31-1***
-

Group Homes: Recent Changes in State Code

Currently, the City Code defines and regulates group homes differently than it does single-family residences. The definition and regulations for group homes, contained within the City Code, haven't changed since 1976.

However, since that time, the state legislature has passed several mandates that require certain types of group homes to be treated as single-family homes for zoning purposes. The specifically protected types of group homes are:

- Residential care facilities serving three to five persons with an intellectual disability, chronic mental illness, a developmental disability, or a brain injury.
- Child foster care facilities with fewer than six children.
- Elder group homes with three to five residents.
- Maternity group homes.

There are fifteen different zoning districts within the City Code that allow for some or all forms of residential uses as a permitted use. Of these, only the R-6 Multi-Family Residential District permits group homes in a manner that is fully consistent with state law mandates.

The remaining 14 districts restrict group homes in ways that are currently unenforceable under state law. These restrictions specifically include provisions that:

- Do not permit group homes at all.
- Permit them, but with restrictions not permissible under state code.
- Require prior approval of a Conditional Use Permit by the Zoning Board of Adjustment and include restrictions not permissible under state code.

- Require the group home to be part of a City Council-approved development plan in districts where land uses are based on such a plan.

The City has been required by State Code to allow group homes even when the placements conflict with the zoning ordinance. This has led to awkward situations and confusion among residents, who question the City's lack of enforcement of its own rules.

Group Homes: Proposed Changes to City Code

For the sake of transparency and good customer service, the regulations in the City Code should reflect what is actually enforceable. This proposed amendment will make all the necessary changes to allow for and regulate group homes as mandated by state law.

To accomplish this, the existing definition of a "group home" in Section 10-31-1 of the City Code (the definition section of the zoning ordinance) would be deleted and replaced with the following definition:

"Group Home": A community-based residential home that meets one of the following criteria:

- A. Family home meaning a residential care facility as defined under Chapter 135C.1(21) of the Iowa Code or a child foster care facility as defined by Iowa Code Chapter 237.1(6).*
 - 1. Residential care facility means any institution, place, building, or agency providing for a period exceeding twenty-four (24) hours accommodation, board, personal assistance, and other essential daily living activities to three (3) individuals or more. Further, a care facility falling under the definition of Iowa Code 135C.1(21) must serve persons with an intellectual disability, chronic mental illness, a developmental disability, or brain injury as described by section 135.62 of the Code. A residential care facility is to have five (5) or fewer residences to remain in compliance with Iowa Code 135C.2.*
 - 2. Child foster care facility means the provision of parental nurturing, which includes but is not limited to the furnishing of food, lodging, training, education, supervision, treatment, or other care, to a child on a full-time basis. Child foster care exemptions are governed and fined by Iowa Code 237.1(6) as defined under Chapter 237.1(6) of the Iowa Code. This facility is limited to fewer than six (6) children and does not enumerate individual foster care family homes licensed under chapter 237 of the Iowa Code.*
- B. Elder group home meaning a single-family or multiple-family housing residence as required under Iowa Code 414.31 and is operated by a person who is providing room, board, and personal care and may provide health-related services to three (3) through five (5) elders, defined as those at least sixty (60) years of age or older, who are not related to the person providing the service within the third degree of consanguinity or*

affinity, and which is staffed by an on-site manager twenty-four (24) hours per day, seven (7) days per week as required under Iowa Code 231B.1.

- C. Maternity group home should be interpreted liberally pursuant to Iowa Code section 414.27 but means a community-based residential home as defined by section 414.22 that provides room and board, personal care, supervision, training, support, and education in a family environment for women who are either pregnant or who have given birth within the preceding twenty-four (24) months and live with their children, and includes overnight room accommodations and administrative and office space for those persons who provide such services. A conditional use permit, special use permit, special exception, or variance is not required. However, the group homes shall not be located within contiguous city block areas as provided for in Iowa Code 414.27(3).*
- D. Any other occupancy of a dwelling unit that state or federal law mandates be treated the same as a single-family residence in zoning-related matters and pursuant to section 103A.7, 104A.2, and 104A.6 of the Iowa Code. Further, the City Ordinance shall not be interpreted as more restrictive than the rules adopted for the special classification by the director and state building code requirements for single or multiple-family housing. In the event this section of the Ordinance conflicts with State or Federal law, then the ordinance is preempted.*
- E. None of the above definitions include alternatives to incarceration, such as halfway houses, where residents are placed by court order and are under 24-hour supervision by employees or contractors of the Iowa Department of Corrections. This definition does not include alternatives to incarceration, such as halfway houses, where residents are placed by court order and are under 24-hour supervision by employees or contractors of the Iowa Department of Corrections.*

In the following zoning districts, it is being proposed that group homes be removed as a conditional use and added as a permissive use:

- R-1 Residential – Remove 10-6-2(A) and add 10-6-1(I)
- R-2 Residential – Remove 10-6-2(A) and add 10-6-1(I)
- R-3 Residential – Remove 10-6-2(A) and add 10-6-1(I)
- R-4 Residential – Remove 10-7-2(B) and add 10-7-1(I)

Currently, certain types of group homes are permitted in the R-5 Residential District, but with specific limitations and restrictions. This amendment would remove those existing restrictions. This amendment would remove those existing restrictions and limitations, establishing group homes simply as a permitted use. 10-8-1(D)

The proposed new definition of “group home” would then be added a listed permissive use in the following zoning districts:

- R-6 Residential – 10-9-1(J)
- R-L Large Scale Residential – 10-10-4(E)

- S-1 Special Development– 10-16-3(AD)
- S-2 Institutional Office– 10-17-3(S)

This new definition of “group home” would then be added as a listed permissive use in the following zoning districts. However, it would include the same minimum lot size requirement of two acres that a single-family residential use requires in these districts:

- AG Agricultural – 10-3-1(B)
- M-1 Light Industrial – 10-14-1(O)

Manufactured & Mobile Homes: Recent Changes to State Code

The current City Code defines a “mobile home” as “A transportable manufactured structure built on a chassis and designed to be used as a dwelling, with or without a permanent foundation, when connected to the required utilities.”

Since Muscatine’s initial adoption of its zoning ordinance, the City Code has severely restricted the placement of mobile homes, allowing them only in mobile home parks, mobile home park subdivisions, or as part of a City Council-approved development plan.

Recent changes to State code have made the severe restrictions on placing structures that City Code currently defines as mobile homes, but which were constructed after 1976, unenforceable.

State code now uses distinct and mutually exclusive definitions:

A “**manufactured home**” is a factory-built structure built under the authority of 42 U.S.C. §5403, the mandatory, uniform federal standards for manufactured homes built in the U.S., and which displays a seal from the U.S. Department of Housing and Urban Development, and was constructed on or after June 15, 1976.

A “**mobile home**” is a vehicle without motive power used or manufactured/constructed to permit its use as a conveyance on public streets and highways, and designed, constructed, or reconstructed to be used as a place for human habitation by one or more persons. It also includes any such vehicle with motive power not registered as a motor vehicle in Iowa. A mobile home is not built to a mandatory building code, contains no state or federal seals, and was built before June 15, 1976.

Under City Code, the current definition of a “mobile home” encompasses both the state's definition of a “mobile home” and a “manufactured home.”

State code now prohibits cities from adopting or enforcing zoning regulations that deny a

proposed residential structure solely based on it being a manufactured home. Structures built before 1976 (classified as mobile homes by the state) are exempt from this provision, meaning cities may still limit their placement.

State code requires that a manufactured home be located and installed using the same standards as a site-built, single-family dwelling on the same lot. This includes requirements for a permanent foundation system, setback, and minimum square footage. Additionally, the manufactured home must be assessed and taxed as a site-built dwelling.

To prevent cities from implementing de facto bans on manufactured homes through impossible development standards, the State imposed several limiting provisions. Cities shall not:

- Require a perimeter foundation system for a manufactured home which is incompatible with the structural design of the manufactured home structure.
- Require more than one permanent foundation system for a manufactured home.
- Adopt or enforce construction, building, or design ordinances, regulations, requirements, or restrictions which would mandate width standards greater than twenty-four feet, roof pitch, or other design standards for manufactured housing if the housing otherwise complies with the mandatory, uniform federal standards for manufactured homes built in the U.S. (42 U.S.C. §5403).

Manufactured & Mobile Homes: Proposed Changes to City Code

The City has been allowing the placement of manufactured homes as required by state code, even when such placements conflict with the current City Code. This practice has created awkward situations and led residents to question the enforcement of local regulations. For the sake of transparency and good customer service, the regulations in the City Code must be updated to reflect what is actually enforceable.

The following definitions are being proposed for inclusion in Section 10-31-1 of City Code (the definition section of the zoning ordinance):

“Manufactured Home”: A factory-built structure built under the authority of 42 U.S.C. §5403, that is required by federal law to display a seal from the United States Department of Housing and Urban Development, and was constructed on or after June 15, 1976.

“Manufactured-Mobile Home Park”: A property under single ownership, upon which multiple mobile or manufactured homes are located, occupied as dwellings, and each home may or may not be under separate ownership from the land on which it sits.

“Manufactured-Mobile Home Park Lot”: Means a leaseable or rentable portion of land within a manufactured home park that has been reserved for the placement of a single manufactured or

mobile home.

“Mobile Home”: Any vehicle without motive power used or so manufactured or constructed as to permit its being used as a conveyance upon the public streets and highways and so designed, constructed, or reconstructed as will permit the vehicle to be used as a place for human habitation by one or more persons; but shall also include any such vehicle with motive power not registered as a motor vehicle in Iowa. A “mobile home” is not built to a mandatory building code, contains no state or federal seals, and was built before June 15, 1976.

Chapter 23 of the zoning ordinance (Title 10) currently regulates mobile homes and mobile home courts. The proposed amendment will delete the current code language and replace it with a modified version. The intent of this modification is solely to reflect changes necessitated by state law without introducing any other significant alterations.

The key changes include:

- **Renaming:** The term "mobile home court" will be officially renamed "manufactured-mobile home park."
- **Mobile Home Placement:** The placement of mobile homes (pre-1976 units) will continue to be restricted to manufactured-mobile home parks, and their use as an accessory dwelling unit (ADU) will be prohibited.
- **Manufactured Home Placement:** Manufactured homes (post-1976 units) will be allowed in any location where a single-family dwelling is a permitted use, as an accessory dwelling unit, as well as within manufactured-mobile home parks.
- **Skirting Requirement:** A skirting requirement will be instituted for manufactured homes installed outside of manufactured-mobile home parks.
- **Zoning Designation:** Manufactured-mobile home parks will continue to be allowed only as a conditional use in the R-4 Residential District, mirroring the current restriction on mobile home courts. 10-7-2(A)

Full text of the proposed of the Chapter 23 of Title 10 is as follows:

CHAPTER 10-23 MANUFACTURED AND MOBILE HOME REGULATIONS

10-23-1 Mobile Home Regulations

10-23-2 Manufactured Home Regulations

10-23-3 Manufactured-Mobile Home Park Standards

10-23-1 Mobile Home Regulations

Mobile homes shall comply with the following regulations:

- A. *May only be used as a dwelling in a manufactured-mobile home park which conforms with the requirements of this chapter.*

- B. *No mobile home outside of an approved manufactured- mobile home park shall be connected to utilities, except those mobile homes being offered for sale and not inhabited.*
- C. *No mobile shall be used as an accessory dwelling unit.*

10-23-2 Manufactured Home Regulations

Manufactured homes shall comply with the following regulations and may only be located as follows:

- A. *In an approved manufactured-mobile home park*
- B. *If located on a residential lot outside of an approved manufactured-mobile home park, they must meet the following standards:*
 - 1. *The manufactured home shall be converted to real property by being placed on a permanent foundation and assessed for real estate taxes pursuant to State Code.*
 - 2. *Shall conform to the established height, area, and setback requirements for its zoning district.*
 - 3. *Skirting must be installed on manufactured homes to fully enclose the open space between the home and the ground. Skirting materials shall be durable, suitable for exterior exposures, and installed according to the manufacturer's instructions. The skirting must be secured to ensure stability, minimize vibrations, reduce susceptibility to wind damage, and compensate for possible frost heave.*
- C. *If a manufactured home is used as an accessory dwelling unit, it shall:*
 - 1. *Meet all requirements for an accessory dwelling unit as set forth in Section 10-20-6*
 - 2. *Meet the skirting requirements as set forth in Section 10-23-2(B)(3)*
 - 3. *The manufactured home shall be converted to real property by being placed on a permanent foundation and assessed for real estate taxes pursuant to State Code*

10-23-3 Manufactured-Mobile Home Park Standards

Manufactured-Mobile Home Parks shall meet the following minimum standards:

- A. *Each manufactured-mobile home park lot provided for the occupancy of a single manufactured or mobile home unit shall have an area of not less than four thousand (4,000) square feet and a width of not less than forty-five feet (45').*
- B. *No manufactured-mobile home park shall be permitted to have an average density of more than nine dwelling units per acre.*
- C. *Each manufactured-mobile home park shall provide an area of not less than ten (10) acres.*
- D. *Provide tie-downs, anchors, or a foundation in accordance with Iowa Admin. Code r. 661-322. State Building Code—Manufactured Housing Support and Anchorage Systems.*
- E. *All lot services in a manufactured-mobile home park shall be provided in accordance with applicable building, plumbing, electrical, mechanical, housing, fire and gas codes.*

- F. All manufactured-mobile home parks shall provide manufactured-mobile home park lots sufficient in size that no manufactured or mobile home or any structure, addition, or appurtenance thereto is located less than ten feet (10') from the nearest adjacent park boundary.*
- G. Space between manufactured or mobile homes may be used for the parking of motor vehicles if the space is clearly designated, meets parking area surfacing standards contained within Section 10-27-8, and the vehicle is parked at least ten feet (10') from the nearest adjacent dwelling.*
- H. Each manufactured or mobile home site shall abut or face a clear unoccupied space, driveway, roadway, or street of not less than twenty feet (20') in width, which shall have unobstructed access to a public highway, street, or alley.*
- I. The manufactured-mobile home park shall be surrounded by a landscaped strip of open space fifty feet (50') wide along the street frontage of a major street and twenty-five feet (25') wide along all other lot lines or street frontage.*
- J. Manufactured and mobile home parks in existence as of January 1, 2025, shall be considered as having met all of the requirements of this section. Any enlargement, additions, or extensions to such manufactured and mobile home park shall be in accordance with the provisions of this section.*

The proposed amendment would remove "mobile home park subdivision" as an allowed use in the R-4 Residential District, 10-7-1(H). Under the current code, this is the only provision that allows a mobile home to be installed similarly to a traditional single-family home (one home on one privately owned parcel). Now that state code permits the placement of a manufactured home in all locations where stick-built construction is allowed, the specific provision for a mobile home park subdivision with unique development standards is unnecessary and confusing.

Conclusion

These proposed amendments represent a necessary and significant overhaul of Muscatine's long-standing zoning framework for single-family residential areas. By addressing Accessory Dwelling Units, Group Homes, and Manufactured Homes, the City Code will be brought into compliance with recent state legislative mandates. These amendments remove unenforceable, outdated restrictions that have historically limited housing options, thereby increasing transparency for residents, developers, and staff.

A public hearing was conducted on December 16, enabling the first reading to be acted on.

CITY FINANCIAL IMPACT

None.

ATTACHMENTS

1. Ord_2025-0527 (4)

**CITY OF MUSCATINE
ORDINANCE 2025-0527**

**ORDINANCE AMENDING TITLE 10 AND TITLE 13 OF CITY CODE TO ALIGN
WITH STATE LAW REGARDING ACCESSORY DWELLING UNITS, GROUP
HOMES, AND MANUFACTURED HOMES**

WHEREAS, Changes in state law have significantly limited how restrictive cities can be regarding the placement of accessory dwelling units, group homes, and manufactured homes on parcels or lots where a site-built single-family home is permitted;

WHEREAS, Accessory dwelling units, group homes, and manufactured homes that meet the definitions and criteria set forth in state code must now be permitted by the City on any lot or parcel where a site-built single-family home would be allowed by the applicable zoning district;

WHEREAS, For the sake of transparency and good customer service, the regulations in the City Code must reflect what is actually enforceable;

WHEREAS, This proposed amendment will make all necessary changes to Muscatine's zoning framework for Accessory Dwelling Units (ADUs), Group Homes, and Manufactured Homes, bringing the City Code into compliance with all state legislative mandates;

WHEREAS, The Planning and Zoning reviewed this proposed amendment and voted 6-0 to recommend its approval; and

NOW THEREFORE, be it ordained by the City Council of the City of Muscatine, in the State of Iowa, as follows:

SECTION 1: **AMENDMENT** "10-32-1 Definitions" of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

10-32-1 Definitions

For the purpose of this Ordinance, certain terms are hereby defined:

Words used in the present tense shall include the future; the singular number shall include the plural and the plural the singular; the word "building" shall include the words "structure" and "premises"; the word "shall" is mandatory and not directory; the words "used" or "occupied" include the words "intended", "designed", or "arranged to be used or occupied"; the word "lot" includes the words "plot" or "parcel"; and the word "person" includes a firm,

associations, organization, partnership, trust, company, or corporation, as well as an individual. Any word not herein defined shall be as defined in any recognized standard English dictionary.

"Accessory Building." A subordinate building, the use of which is incidental to and customary in connection with the principal building or use and which is located on the same lot with such principal building or use.

"Accessory Use." A subordinate use which is incidental to and customary in connection with the principal building or use and which is located on the same lot with such principal building or use.

"Accessory Dwelling Unit (ADU)". An additional residential dwelling unit located on the same lot as a single-family residence that is either attached to or detached from the principle single-family residence.

"Agricultural Activity." Agricultural activity, including forests and forest products; harvest and management; dairy farming; livestock grazing and pasturage; truck gardening, the raising of crops, fruit, and nursery stock; fish farms; animal kennels and fur bearing animal farms; the harvesting, processing, packaging, packing, shipping, and selling of products produced on the premises, and incidental farm occupations and uses such as machinery, farm equipment, and domestic repair and construction; excluding commercial feed lots.

"Alley." A public or private thoroughfare which affords only a secondary means of access to abutting property.

"Ambient Noise." The all-encompassing noise associated with a given environment for a specified period of time, usually being a composite of sounds from many sources, near and far.

"Amortization." The established process of eliminating nonconforming uses over a period of time.

"Apartment." See Dwelling Unit.

"Assembling." Combining two (2) or more finished products into a single product.

"Automobile Service Station." Any land, building, structure, or premises used for the sale at retail of motor vehicle fuels, oils, or accessories, or for servicing or lubricating motor vehicles or installing or repairing parts and accessories; but not including the repairing or replacing of motors, bodies, or fenders of motor vehicles or painting motor vehicles, public garages, and the open storage of rental vehicles or trailers.

"Basement." A story having part, but not more than one-half (1/2) of its height below grade. A basement is counted as a story for the purposes of height regulation if subdivided and used for dwelling purposes other than by a janitor employed on the premises.

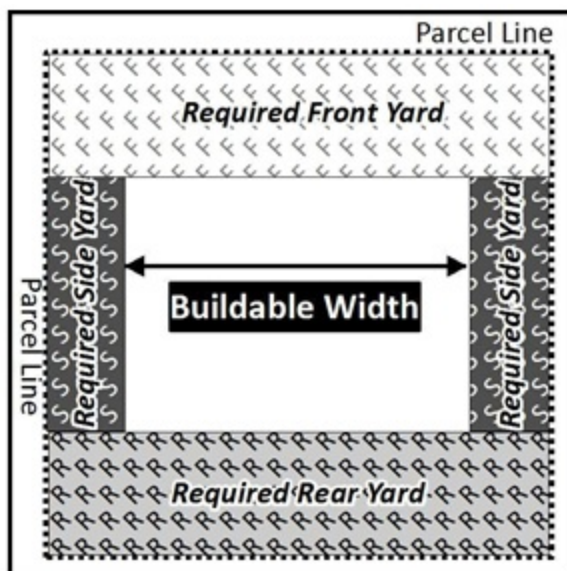
"Bed and Breakfast Home." Means a private residence which provides lodging and meals for guests, in which the owner resides and in which no more than two guest families are lodged at

the same time and which, while it may advertise and accept reservations, does not hold itself out to the public to be a restaurant, hotel or motel, does not require reservations and serves food only to overnight guests.

"Billboard." Any structure or portion thereof upon which are signs or advertisements used on an outdoor display. (See also Sign Ordinance.)

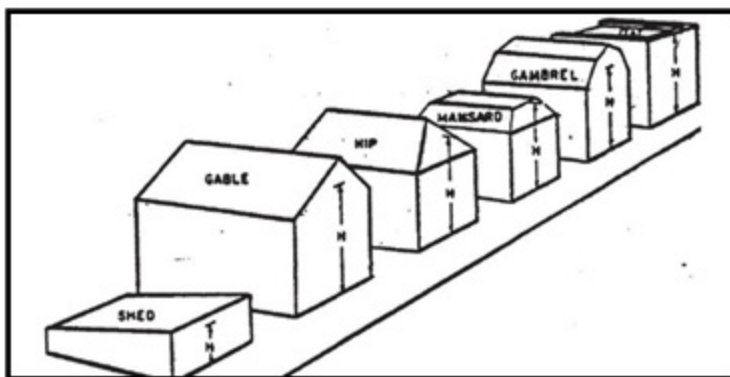
"Board." Means Zoning Board of Adjustment established in Chapter 31.

"Buildable Width." The width of the lot left to be built upon after the side yards are provided.



"Building." Any structure having a roof supported by columns of walls for the shelter or enclosure of persons or property. For the purposes of this definition "roof" shall include awning or other similar covering, whether permanent in nature or not.

"Building Height." The vertical distance from the grade to (a) the highest point of a flat roof; (b) the deck line of a mansard roof; (c) the average height between eaves and ridge for gable, hip, and gambrel roofs; or (d) the average height between high and low points of a shed roof.



"Cellar." That part of a building having more than one-half (1/2) of its height below the average grade of the adjoining ground.

"Cemetery." Land used or intended (10 acre minimum) to be used for the burial of deceased humans. A marker or memorial is erected at each gravesite for permanent remembrance of the deceased. Other principal uses permitted on land used or intended for use as a cemetery include columbariums and mausoleums; incidental uses include business designed for the benefit, service, convenience or spiritual uplift of cemetery lot owners or persons visiting the cemetery. Accessory uses include utility buildings, maintenance storage areas, chapels and cemetery administration offices. Note. Interior columbariums are permitted ancillary uses within places of worship.

"Chapel." A structure intended for use as a place of worship or nondenominational assembly or visitation.

"City." The City of Muscatine, Iowa.

"Club." Buildings and facilities owned or operated by a corporation, association, person, or persons for a social, educational, or recreational purpose, but not primarily for profit and not primarily to render a service which is customarily carried on as a business.

"Columbarium." A building or structure designed with niches for the location of urns to hold the ashes of cremated persons.

"Commercial Feed Lot." An area of and devoted to raising and feeding of livestock where the operation is not a part of normal agricultural activity.

"Commission." The City Planning and Zoning Commission of Muscatine, Iowa.

"Common Land." Land held and/or used jointly by two (2) or more owners of other land in proximity to it. Usually established by subdivision regulations.

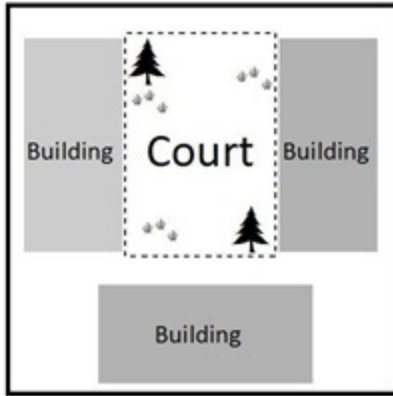
"Community Development Director." The individual designated to administer the Zoning Ordinance and who is responsible for the enforcement of the regulations imposed by said Ordinance.

"Conditional Use." The use allowed in a zoning district after a permit is granted by the Board of Adjustment according to the provisions of Section 10-31-1.

"Council." The City Council of Muscatine, Iowa.

"Condominium." A legal form of ownership of real property, usually individual ownership of a dwelling unit in a multi-unit development where some rights are held in common by the residents of that development.

"Court." An open space more than one-half (1/2) surrounded by buildings.



"dBA." A unit of measure of sound intensity as measured on the "A" scale, such scale being that which is audible to the human ear.

"Decibel." A unit of measure in determining sound intensity.

"District." A part of the City wherein regulations of this Ordinance are uniform.

"Drive-In Use." Any establishment designed for the general public to make use from their vehicles of the sales or service provided on the premises.

"Duplex." A building or structure limited to two (2) individual residential units. (See Dwelling Two-Family.)

"Dwelling." Any building or portion thereof which is designated and used exclusively for residential purposes.

"Dwelling Single-Family." A building designed for or occupied exclusively by one (1) family.

"Dwelling Two-Family." A building or structure limited to two (2) individual residential units. (See Duplex.)

"Dwelling Multiple." A building designed for or occupied exclusively by three (3) or more families.

"Dwelling Unit." One (1) or more rooms in a dwelling occupied or intended to be occupied as separate living quarters by a single family as defined herein.

"Farm." See Agricultural Activity.

"Feedlot." A tract of land or structure wherein any type of fowl or livestock are maintained in close quarters for the purpose of fattening for final shipment to market.

"Fence." A structure for enclosing or screening.

"Flood Channel (Floodway)." The areas shown as "Floodway Areas in Zone AE" as shown

on the Flood Insurance Rate Map (FIRM) for Muscatine County and Incorporated Areas, City of Muscatine Panels 19139C0185C, 192C, 225C, dated July 18, 2011; Panels 19139C0169D, 175D, 187D, 188D, 189D, 193D, 281D, 282D, 301D, dated April 16, 2014, and Panels 19139C0179E 183E, 184E, 191E, dated November 4, 2016, which were prepared as part of the Flood Insurance Study for Muscatine County.

"Flood Insurance Rate Map." The official map prepared as part of (but published separately from) the Flood Insurance Study, a study initiated, funded, and published by the Federal Emergency Management Agency for the purpose of evaluating in detail the existence and severity of flood hazards; providing the city with the necessary information for adopting a flood plain management program; and establishing actuarial flood insurance rates, which delineates both the flood hazard areas and the risk premium zones applicable to the community.

"Flood Plain." The areas classified as "Zone AE or Zone A" on the Flood Insurance Rate Map (FIRM) for Muscatine County and Incorporated Areas, City of Muscatine, Panels 19139C0185C, 192C, 225C, dated July 18, 2011; Panels 19139C0169D, 175D, 187D, 188D, 189D, 193D, 281D, 282D, 301D, dated April 16, 2014, and Panels 19139C0179E 183E, 184E, 191E, dated November 4, 2016 which were prepared as part of the Flood Insurance Study for Muscatine County.

"Floodproofing." Any combination of structural and nonstructural additions, changes, or adjustments to structures, including utility and sanitary facilities, which will reduce or eliminate flood damage to such structures.

"Floor Area." The square feet of floor space within the outside line of walls and includes the total of all space on all floors of a building. It does not include porches, garages, or space in a basement or cellar when said basement or cellar space is used for storage or incidental uses.

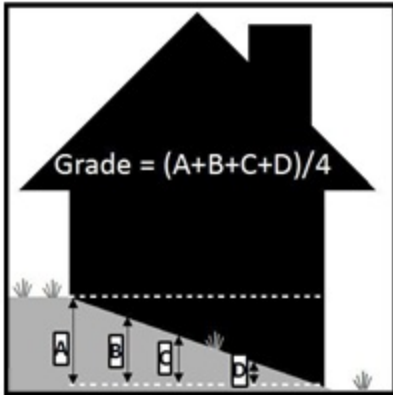
"Floor Area Ratio." The floor area of the building or buildings on any lot divided by the area of the lot.

"Garage, Private." A detached accessory or portion of a main building housing the motor driven vehicles of the occupants of the premises, but not commercial vehicles.

"Garage, Public." A building or portion thereof, other than a private or storage garage, designed or used for equipping, servicing, repairing, hiring, selling, storing, or parking motor-driven vehicles. The term repairing shall not include an automotive body repair shop nor the rebuilding, dismantling, or storage of wrecked or junked vehicles.

"Garage, Storage." Any building or premises used for housing only motor-driven vehicles, other than trucks and commercial vehicles.

"Grade." The average level of the finished surface of the ground adjacent to the exterior walls of the building.



"Group Home." ~~Any premises, privately or publicly sponsored, where board and supervision are given to persons not related by blood or marriage to the owner or primary occupant thereof, for the purpose of social rehabilitation and/or long-term sheltered care.~~ "Group Home": A community-based residential home that meets one of the following criteria:

A. Family home meaning a residential care facility as defined under Chapter 135C.1(21) of the Iowa Code or a child foster care facility as defined by Iowa Code Chapter 237.1(6).

1. Residential care facility means any institution, place, building, or agency providing for a period exceeding twenty-four (24) hours accommodation, board, personal assistance, and other essential daily living activities to three (3) individuals or more. Further, a care facility falling under the definition of Iowa Code 135C.1(21) must serve persons with an intellectual disability, chronic mental illness, a developmental disability, or brain injury as described by section 135.62 of the Code. A residential care facility is to have five (5) or fewer residences to remain in compliance with Iowa Code 135C.2.

2. Child foster care facility means the provision of parental nurturing, which includes but is not limited to the furnishing of food, lodging, training, education, supervision, treatment, or other care, to a child on a full-time basis. Child foster care exemptions are governed and fined by Iowa Code 237.1(6) as defined under Chapter 237.1(6) of the Iowa Code. This facility is limited to fewer than six (6) children and does not enumerate individual foster care family homes licensed under chapter 237 of the Iowa Code.

B. Elder group home meaning a single-family or multiple-family housing residence as required under Iowa Code 414.31 and is operated by a person who is providing room, board, and personal care and may provide health-related services to three (3) through five (5) elders, defined as those at least sixty (60) years of age or older, who are not related to the person providing the service within the third degree of consanguinity or affinity, and which is staffed by an on-site manager twenty-four (24) hours per day, seven (7) days per week as required under Iowa Code 231B.1.

C. Maternity group home should be interpreted liberally pursuant to Iowa Code section

414.27 but means a community-based residential home as defined by section 414.22 that provides room and board, personal care, supervision, training, support, and education in a family environment for women who are either pregnant or who have given birth within the preceding twenty-four (24) months and live with their children, and includes overnight room accommodations and administrative and office space for those persons who provide such services. A conditional use permit, special use permit, special exception, or variance is not required. However, the group homes shall not be located within contiguous city block areas as provided for in Iowa Code 414.27(3).

D. Any other occupancy of a dwelling unit that state or federal law mandates be treated the same as a single-family residence in zoning-related matters and pursuant to section 103A.7, 104A.2, and 104A.6 of the Iowa Code. Further, the City Ordinance shall not be interpreted as more restrictive than the rules adopted for the special classification by the director and state building code requirements for single or multiple-family housing. In the event this section of the Ordinance conflicts with State or Federal law, then the ordinance is preempted.

E. None of the above definitions include alternatives to incarceration, such as halfway houses, where residents are placed by court order and are under 24-hour supervision by employees or contractors of the Iowa Department of Corrections. This definition does not include alternatives to incarceration, such as halfway houses, where residents are placed by court order and are under 24-hour supervision by employees or contractors of the Iowa Department of Corrections.

"Historic Site." A site, building, or structure which has local, state, or national historical significance, as determined by the appropriate authority.

"Home Occupation." An occupation or business activity which results in a product or service and is conducted in whole or in part in a dwelling unit, and is subordinate to the residential use of the dwelling unit.

"Hospital." An establishment providing physical or mental health service, inpatient or overnight accommodations, and medical or surgical care of the sick or injured. Hospital includes sanitariums.

"Hotel." A building in which lodging is provided and offered to the public for compensation, and which is open to transient guests in contradistinction to a boarding house or lodging house as herein defined.

"Institution." A nonprofit establishment for public use.

"Junk." Any worn out, cast off, or discarded article or material which is ready for destruction or has been collected or stored for salvage or conversion to some use.

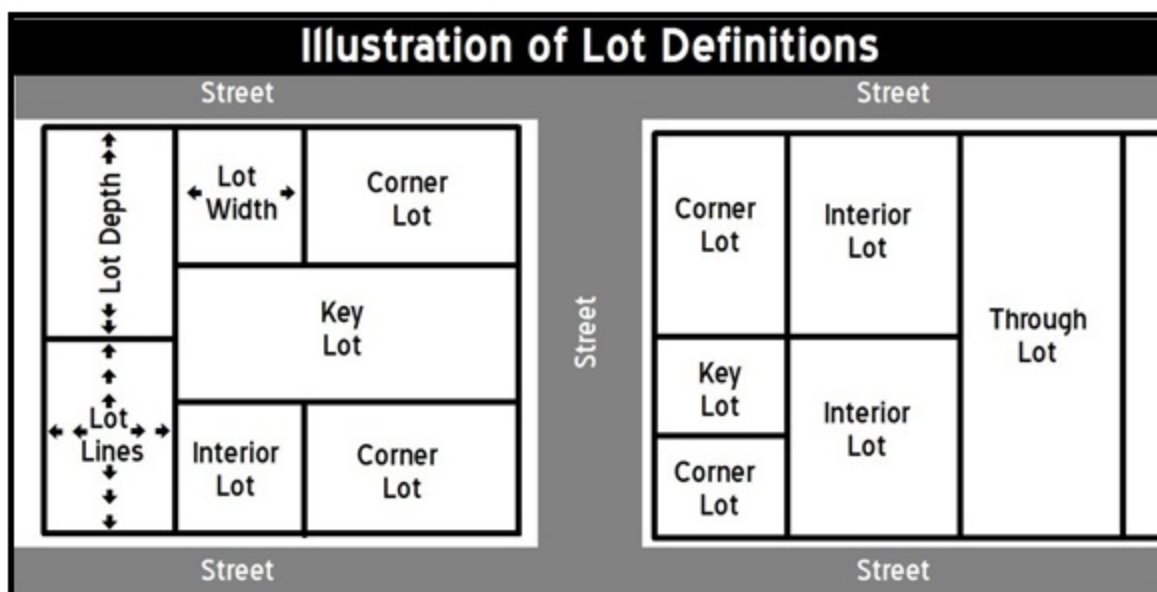
"Junk Yard." The use of land, whether inside or outside a structure, for the keeping or abandonment of junk. (Also see salvage.)

"Landscaped Area." An area that is permanently devoted and maintained to the growing of shrubbery, grass, and other plant material.

"Large Scale Retail Development." A property of twenty (20) acres or more including the main lot and subdivided lot(s), which is used primarily for purposes as defined in Section 10-11-1(A), (B), (F), and (G); and Section 10-11-2(A), (B), (F), (G), (H), and (I). The Large Scale Retail Development can be one or multiple owners for the entire property or any individual subdivided lot.

"Lot." A parcel of land occupied or intended for occupancy by a use permitted in this Ordinance, including one (1) main building together with its accessory buildings, open spaces, and parking spaces required by this Ordinance, and having its principal frontage upon an improved road or street.

"Lot Area." The total horizontal area within the lot lines of the lot.



"Lot, Corner." A lot abutting upon two (2) or more streets at their intersections.

"Lot, Depth." The mean horizontal distance between the front and rear lot lines.

"Lot, Double Frontage." A lot having a frontage on two (2) nonintersecting roads, as distinguished from a corner lot, also known as a through lot.

"Lot, Interior." A lot other than a corner lot or double frontage lot.

"Lot, Through." A lot having a frontage on two (2) nonintersecting roads, as distinguished from a corner lot., also known as a Double Frontage Lot.

"Lot of Record." A lot or parcel of land the plat or deed of which has been recorded prior to the adoption of this Ordinance.

“Manufactured Home”: A factory-built structure built under the authority of 42 U.S.C. §5403, that is required by federal law to display a seal from the United States Department of Housing and Urban Development, and was constructed on or after June 15, 1976.

“Manufactured-Mobile Home Park”: A property under single ownership, upon which multiple mobile or manufactured homes are located, occupied as dwellings, and each home may or may not be under separate ownership from the land on which it sits.

“Manufactured-Mobile Home Park Lot”: Means a leaseable or rentable portion of land within a manufactured home park that has been reserved for the placement of a single manufactured or mobile home.

“Mobile Home”: Any vehicle without motive power used or so manufactured or constructed as to permit its being used as a conveyance upon the public streets and highways and so designed, constructed, or reconstructed as will permit the vehicle to be used as a place for human habitation by one or more persons; but shall also include any such vehicle with motive power not registered as a motor vehicle in Iowa. A “mobile home” is not built to a mandatory building code, contains no state or federal seals, and was built before June 15, 1976.

"Mausoleum." A building or structure designed with vaults to hold many caskets or crematory urns.

~~"Mobile Home (House Trailer)." A transportable manufactured structure built on a chassis and designed to be used as a dwelling, with or without a permanent foundation, when connected to the required utilities.~~

"Modular Building." A prefabricated transportable building manufactured in whole or in part off the site, designed to be used by itself or to be incorporated with similar units at a building site into a modular structure. The term is intended to apply to major assemblies and does not include prefabricated panels, trusses, or sub-elements which are to be incorporated into a structure at the site.

"Motel, Motor Court, Motor Lodge, or Tourist Court." Any building or group of buildings containing guest rooms or dwelling units, some or all of which have a separate entrance leading directly from the outside of the building with garage or parking space conveniently located on the lot, and designed, used, or intended wholly or in part for the accommodation of automobile transients.

"Nonconforming Use." The use of any building, structure, or land existing at the time of the enactment of this Ordinance, or any amendments thereto, which does not conform in whole or in part to the provisions of this Ordinance or its amendments.

"Noxious Fumes." Fumes which are in sufficient quantity to be harmful to health.

"Nursery School (Child Care)." Any land, building, structure, or premises used for educational instruction and/or supplemental parental care for four (4) or more children, either on an hourly or daily basis, with or without compensation.

"Nursing Home." A home for the aged or infirm in which three (3) or more persons not of the immediate family are received, kept, or provided with food and shelter or care for compensation, but not including hospitals, clinics, or similar institutions devoted primarily to the diagnosis and treatment of the sick and injured.

"Office." The building, room, or series of rooms in which the affairs of a business, profession, or branch of government are conducted.

"One Hundred (100 Year) Frequency Flood." A flood, the magnitude of which has a one percent chance of being equaled or exceeded in any given year or which, on the average, will be equaled or exceeded at least once every one hundred (100) years, as determined by the Flood Insurance Study for Muscatine County, prepared by the Federal Emergency Management Agency.

"Open Area." That part of a lot on which no part of a building or structure extends above the following elevations:

- A. Two feet (2') above the highest curb elevation of the street or streets that bound the lot;
- B. One foot (1') above the adjacent curb elevation for each one and one-fourth foot (1 1/4') the building or structure is set back from the street lot line, except that no portion of the structure shall exceed twelve feet (12') above the adjacent curb elevation. This provision shall apply to walls or structures that do not extend more than four feet (4') above the adjacent curb elevation.

"Parking Area (Lot)." An open area, other than the street, intended and used for the temporary parking of motor vehicles.

"Parking Space." A surfaced area, enclosed or unenclosed, sufficient in size to store one (1) automobile less than nine feet and six inches (9'6") wide and eighteen feet (18') long, together with a driveway connecting the parking space with a street, road, or alley and permitting ingress and egress of that automobile without the necessity of moving any other automobile.

"Premises." A lot, together with all buildings and structures thereon.

"Processing." To prepare a product for sale by either a special treatment or to change it through a series of steps, but not the original manufacture of a component part.

"Salvage or Junk Yard." Any land, building, or other structure used for the storage, collection, processing, or conversion of any worn out, cast off, or discarded metal, paper, glass, or other material which is ready for destruction, or has been collected or stored for salvage or conversion to some use. This includes, but is not limited to, such things as automobiles, machinery, farm implements, household appliances, and construction materials. (Also see Junk Yard.)

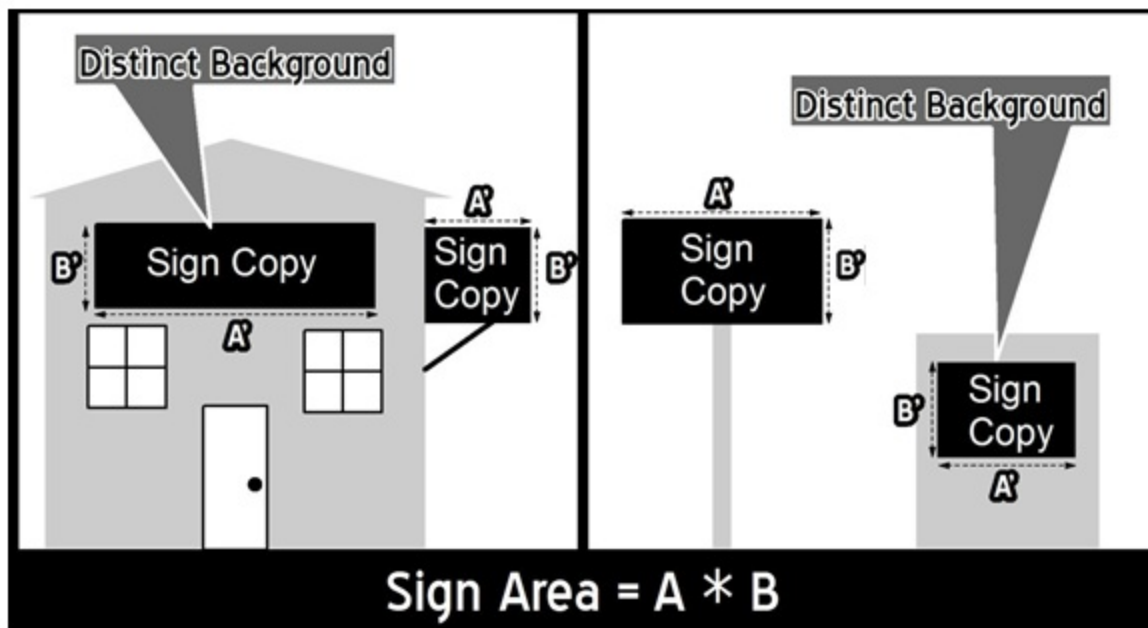
"Satellite Receiving Dish." An apparatus that allows microwaves to reflect back to an antenna, also commonly referred to as an earth station.

"Setback." The distance between any street line and the nearest point to which any building or structure can be erected. All measurements shall be to the outside edge of the ground floor wall nearest the lot line or street line.

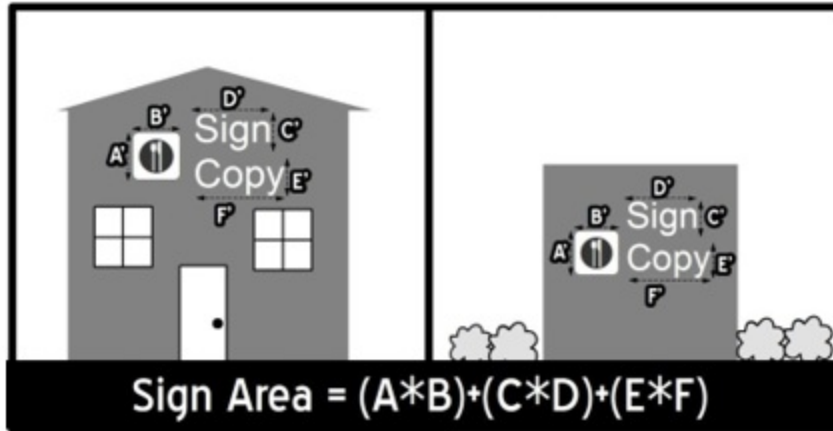
"Sign." A sign is any structure or part thereof or device attached thereto or painted or represented thereon, which shall be used to attract attention to any object, product, place, activity, person, institution, organization, or business; or which shall display or include any letter, word, model, banner, flag, pennant, insignia, device, or representation used as, or which is in the nature of, an announcement, direction, or advertisement. For the purpose of this Ordinance, the word "sign" does not include the flag, pennant, or insignia of any nation, state, city, or political unit, or other political, educational, charitable, philanthropic, civic, professional, religious, or like campaign, drive, moment, or event. (See Sign Ordinance.)

"Sign, Advertising." A sign which directs attention to a business or commodity, service, or entertainment conducted, sold, or offered elsewhere than on the premises. (See Sign Ordinance.).

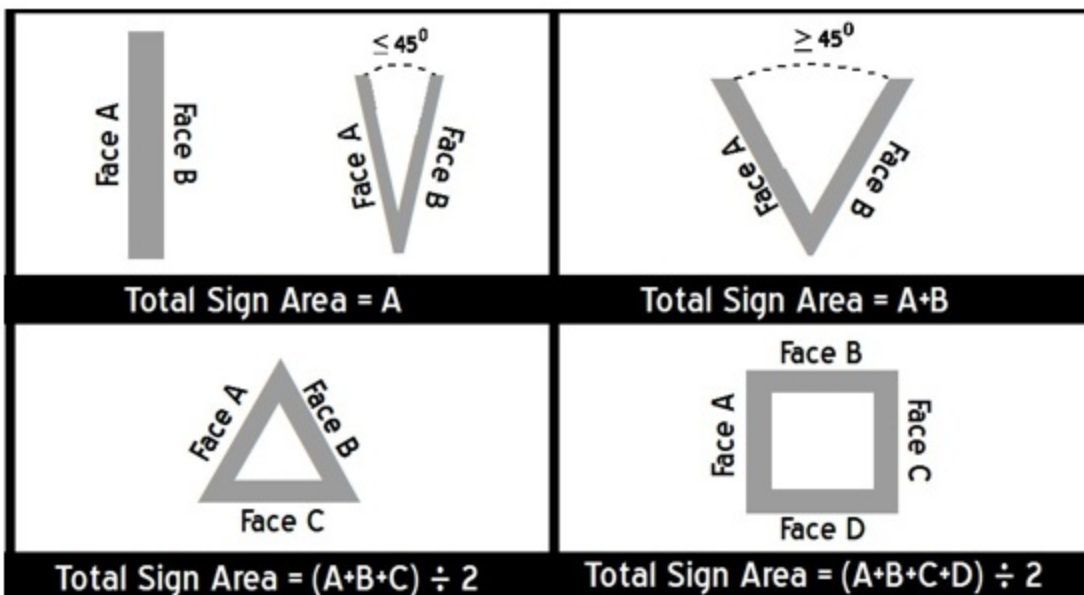
"Sign, Area." Sign area is measured as follows:



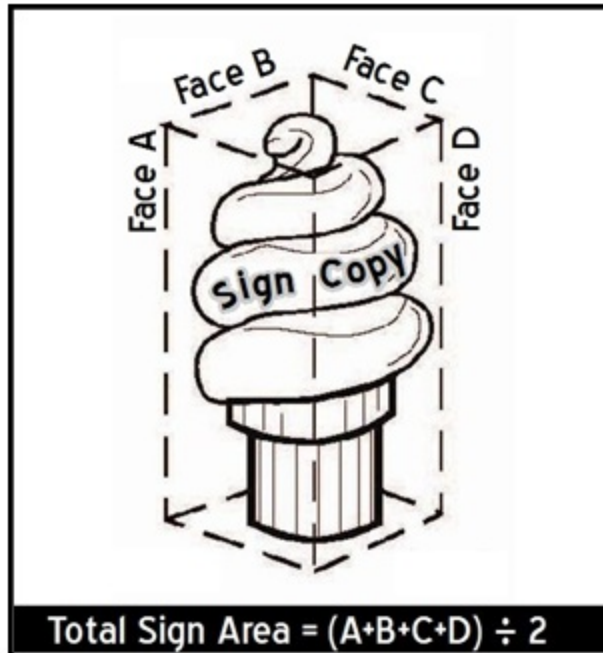
- A. Sign copy mounted, affixed, or painted on a background panel or surface distinctively painted, textured, or constructed as a background for the sign copy, is measured as that area contained within the sum of the smallest rectangle(s) that will enclose both the sign and the background.



- B. Sign copy mounted as individual letters or graphics against a wall, fascia, mansard, or parapet of a building or surface of another structure, that has not been painted, textured or otherwise altered to provide a distinctive background for the sign copy, is measured as a sum of the smallest rectangle(s) that will enclose each word and each graphic in the total sign.



- C. Two-face signs, are measured as follows if the interior angle between the two sign faces is 45 degrees or less, the sign area is of one sign face only. If the angle between the any two sign faces is greater than 45 degrees, the sign area is the sum of the areas of the two sign faces.
- D. Multi-face signs, signs with three or more faces are measured as follows, the sum of the area of all the faces, divided by two.



- E. Spherical, free-form, sculptural or other non-planar sign area is measured as 50 percent of the sum of the areas using only the four vertical sides of the smallest four-sided polyhedron that will encompass the sign structure.

"Sign, Electronic Message Center." A light emitting diode (LED) sign that is controlled via electronic communication. An electronic message center (EMC) sign has information created on a computer using a software program that allows the user to display static or moving messages consisting of text, graphics, video graphics, and animation, including the use of multiple colors on a contrasting background. Unless otherwise provided herein, EMC's shall not be permitted to change pages or images more frequently than once every two (2) seconds. The use of EMC's shall be restricted to on-site advertising and/or the promotion of not-for-profit communitywide events or activities. Historic Consideration: The use of Electronic Message Center Signs within any Historic District as approved for listing to the National Register of Historic Places by the National Park Service is prohibited.

"Sign, Ground." Any sign erected, constructed, or maintained for the purpose of displaying outdoor advertising by means of posters, pictures, pictorial, and reading matter when such sign is supported by two (2) or more uprights, posts, or braces placed upon or affixed in the ground and not attached to any part of a building.

"Sign, Marquee." Any sign affixed to a marquee over the entrance to a building and supported from the building.

"Sign, Portable." A sign, banner, sandwich board, mannequin, or advertising display constructed of cloth, canvas, plastic, blackboard, cardboard, wall board, metal, or other light material as well as any vehicle or trailer, one of the major uses of which is as a fixed or mobile advertising display. Such described signs shall be deemed portable if they are capable of being carried or moved and not affixed in a permanent manner to the ground, a structure, or other supporting device.

"Sign, Post." Any permanent sign supported by one or more uprights or braces in or upon the ground and not attached to any building or wall, but not including a ground sign or billboard.

"Sign, Pylon." A sign which may identify the name of a Large Scale Retail Development (and may also identify the name and services or merchandise of each or any of the retail stores, offices, cinemas and restaurants located in the development), which must be constructed in accordance with the requirements of Section 10-21-7(D).

"Sign, Roof." Any sign erected, constructed, or maintained upon the roof of any building.

"Sign, Wall." Any painted sign or poster on any surface or plane that may be affixed to the front, side, or rear wall of any building.

"Solid Waste Transfer Station." A site with a permanent enclosed structure for receiving solid waste for the purpose of reducing its volume for transport to other destinations. Activities include, but are not limited to, the sorting and compacting of materials, shredding, and the temporary storage of said materials while awaiting transport to a landfill or recycling destination. Ancillary site activities may include the composting of yard waste material.

"Standard Shrub." A standard shrub is any bush or small evergreen tree occupying a space of at least eighteen cubic feet.

"Standard Tree." A standard tree is a tree with a minimum caliber of three inches of a variety normally capable of attaining a 25 feet height when the tree is twenty years old.

"Street." A public way at least 60 feet in width which affords the principal means of access to abutting property.

"Street Center Line." The street center line is a line halfway between the street lines.

"Street Line." A dividing line between a lot and a contiguous street.

"Structural Alteration." Any change, except those required by law or ordinance, which would prolong the life of the supporting members of a building or structure, such as bearing walls, columns, beams, or girders, not including openings in bearing walls as permitted by other Ordinances.

"Structure." Anything constructed or installed or portable, the use of which requires a location on a parcel of land. It includes a movable structure while it is located on land which can be used for housing, business, commercial, agricultural, or office purposes, either temporarily or

permanently. Structure also includes fences, billboards, swimming pools, poles, pipelines, transmission lines, tracks, and advertising signs, whether located on a rock, tree, separate structure, or part of another structure.

"Tourist Home." An establishment used for dwelling purpose in which rooms, with or without meals, are offered to transient guests for compensation.

"Townhouse." A building that has one-family dwelling units erected in a row as a single building on adjoining lots, each being separated from the adjoining unit or units by a masonry party wall or walls extending from the basement floor to the roof along the dividing lot line, and each such building being separated from any other building by space on all sides.

"Yard." An open space, other than a court on a lot, unoccupied and unobstructed from the ground upward, except as otherwise provided in this Ordinance.

"Yard, Front." A yard across the full width of the lot extending from the front line of the main building to the front line of the lot or to the designated street line in cases where the present property line extends to the center line of the abutting street. On corner lots, the front yard shall face the shortest street dimension of the lot, except that if the lot is square or almost square, i.e., has dimensions in a ratio of from 3:2 to 3:3, then the front yard may face either street.

"Yard, Rear." A yard extending the full width of the lot between a principal building and the rear lot line.

"Yard, Side." A yard between the main building and the side line of the lot, and extending from the front yard line to the rear yard line.

"Yard Width and Depth." The shortest horizontal distance from a lot line to the main building.

SECTION 2: **ADOPTION** "10-20-6 Accessory Dwelling Units" of the Muscatine Municipal Code is hereby *added* as follows:

ADOPTION

10-20-6 Accessory Dwelling Units(*Added*)

One accessory dwelling unit on the same lot as a single-family residence, shall be allowed, in

accordance with the following conditions:

A. An accessory dwelling unit shall not exceed one thousand square feet or fifty percent of the size of the single-family residence.

B. An accessory dwelling unit shall conform to the established setback requirements for its zoning district. However, the lesser setback requirements for accessory buildings, as established in Section 10-20-3, may be applied to detached accessory dwelling units under the following conditions:

1. The cumulative size of the accessory dwelling unit, all garages (attached to any structure on the parcel or detached), and any other accessory buildings present on the lot does not exceed the size restrictions for accessory buildings established in Section 10-20-2.

2. The placement and setbacks of the detached accessory dwelling unit conform to those established for accessory buildings in Section 10-20-3.

C. An accessory dwelling unit shall comply with all applicable building regulations as defined in Title 8, or if it a manufactured home have been constructed under the authority of 42 U.S.C. Section 5403 and which displays a seal from the U.S. Department of Housing and Urban Development certifying that it is in compliance with 42 U.S.C. Section 5403.

D. If a manufactured home is used as an accessory dwelling unit, it shall be converted to real property by being placed on a permanent foundation and assessed for real estate taxes.

E. Mobile homes, recreational vehicles, campers, or tents, shall not be used an accessory dwelling unit.

F. New or separate utility lines between the accessory dwelling unit and public utility service connections shall not be required. However, if full utility access that includes a separate metering system for billing purposes cannot be provided to the accessory dwelling unit, then new or separate utility lines may be required.

SECTION 3: **AMENDMENT** “13-6-2.1 Use Of POTW Required” of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

13-6-2.1 Use Of POTW Required

A. ~~All multiple stack connections shall be prohibited. Every structure within the City~~

~~which is required to connect to the public sewer, as provided in Section 13-6-2.1(D); shall have an independent connection made or caused to be made at no expense to the City unless specifically approved in writing by the City.~~ All multiple stack connections shall be prohibited. Every structure within the City which is required to connect to the public sewer, as provided in Section 13-6-2.1(D), shall have an independent connection made or caused to be made at no expense to the City unless:

1. A MULTIPLE STACK connection is specifically approved in writing by the City.

2. A MULTIPLE STACK CONNECTION IS SHARED BY A SINGLE-FAMILY RESIDENCE AND ACCESSORY DWELLING UNIT, AS DEFINED IN SECTION 10-31-1

SECTION 4: AMENDMENT “10-6-1 Permissive Uses” of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

10-6-1 Permissive Uses

- A. Single-family dwelling.
- B. Public park or playground.
- C. Place of worship.
- D. Public school, elementary and high, or private school having a curriculum equivalent to a public elementary or public high school and having no rooms regularly used for housing or sleeping purposes.
- E. Golf course, except miniature courses and driving tees operated for commercial purposes.
- F. Agricultural activity, except that all livestock operations or farms with livestock in excess of ten head shall have a minimum lot area of twenty acres and shall not locate any feed lot or accessory structures within 200 feet of any lot in any Residential District.
- G. Privately operated lake, swimming pool, tennis court, or similar recreational uses on a site of not less than five acres, provided that any building in connection therewith shall be located not less than 200 feet from any lot in any Residential District; but not a miniature golf course or driving tee operated for commercial purposes.
- H. Cemeteries existing at the time of the adoption and incorporation of this amendment December 4, 1986, namely Greenwood Cemetery, Saint Mary's Cemetery and Memorial Park Cemetery.
- I. Group Home

SECTION 5: **AMENDMENT** “10-7-1 Permissive Uses” of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

10-7-1 Permissive Uses

- A. Two-family dwelling.
- B. Single-family dwelling.
- C. Rowhouses, townhouses, and three or four-family houses where the site being developed is one-half acre or larger.
- D. Public park or playground.
- E. Place of worship.
- F. Public school, elementary and high, or private school having a curriculum equivalent to a public elementary or high school and having no rooms regularly used for housing or sleeping purposes.
- G. Golf course, except miniature course and driving tees operated for commercial purposes.

~~H. mobile home park subdivision. Mobile home shall mean a factory-assembled or manufactured dwelling unit, with the necessary utility connections, which is transported to a site and affixed to a permanent frost-free foundation. Mobile homes shall be located as a Conditional Use in the R-4 District and comply with Title 10, Chapter 23 of City Code, if the site on which they are located is to be leased by the occupant of the mobile home. If the purpose of the development of a mobile home park is to sell individual lots in fee to the occupants of mobile homes, then the following shall apply:~~

~~1. Design and performance standards:~~

~~Proposed, mobile home parks shall be a minimum size of ten acres prior to the subdivision of the tract into individual lots. Mobile home parks shall be located in the R-4 Residential District. The rezoning shall be based on a development plan for the entire mobile home park. The subdivision of real estate for mobile home lots shall comply with all applicable standards of Title 11 of the City Code, entitled Subdivision Regulations. Further, said subdivisions shall comply with the provisions of the design criteria set forth in this Chapter. Upon development of a mobile home park, the axle, tongue, and wheels shall be removed, the unit shall be affixed to a permanent frost-free foundation and the license shall be turned over to the County Assessor and the unit shall then be taxed as real property along with the land on which it is situated. All mobile home park subdivisions shall be developed in accordance with the design and performance standards set forth in this Chapter. The minimum area to be considered for a mobile home park subdivision shall be ten acres. Individual lots shall be a minimum of 5,000 square feet; Each lot shall have a minimum of 50 feet of frontage on an improved public street. The following minimum setback criteria shall apply to the perimeter property lines of each individual lot: A minimum of two improved off-~~

~~street parking spaces shall be provided for each mobile home. All utilities shall be underground. The only accessory storage structure permitted shall be a maximum of nine feet by ten feet affixed to a four-inch-thick concrete slab. Garages for the storage of motor vehicles are permitted. The permanent frost-free foundation shall not extend more than 36 inches above grade. Landscaping will be required, as appropriate, by the Planning and Zoning Commission around the perimeter of the mobile home park subdivision. This will be determined on a case-by-case review. All standards for roads, sidewalks, utilities, easements, and other applicable criteria as outlined in Title 11 of the City Code, entitled Subdivision Regulations, shall apply to the subdivision of real estate for mobile homes. Private recreation areas are encouraged within the mobile home park subdivision. Deed covenants established by the subdivider may accomplish this, the ongoing maintenance would be the responsibility of the subdivider or a homeowner's association. All fences shall comply with Title 10, Chapter 22. In view of the reduced setback requirement, a safe line of sight is needed as vehicles back into the street. All restrictive covenants shall be submitted to the Commission for review, but enforcement of these provisions shall be the responsibility of the subdivider, his assigns or homeowners' association and shall not be the responsibility of the City of Muscatine. Other related items may be required by the Commission and City Council as determined on a case-by-case review. Front yard: 15 feet Side yard: 6 feet Rear yard: 10 feet Upon approval of the final plat, any future changes to the plat and lot arrangement shall be reviewed and approved by the Commission.~~

I. Group Home

SECTION 6: AMENDMENT “10-7-2 Conditional Uses” of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

10-7-2 Conditional Uses

- A. ~~Mobile homes~~Manufactured-Mobile Home Park in accordance with the provisions of Title 10, Chapter 23.
- B. ~~Group home sponsored by a religious, education, or eleemosynary institution; provided that such home: Has single kitchen facilities; Is under 24 hour adult supervision; and Is not a penal or mental institution.~~ Nursing, rest, or convalescent home, provided that it is:
 - 1. Located at least 50 feet from any lot in any Residential District; and
 - 2. Situated on a site of not less than 20,000 square feet.
- C. Nursery, day care center, or play school, provided that any play lot used in connection therewith be suitably fenced and screened in accordance with the requirements of the Zoning Board of Adjustment.
- D. Electrical distribution station, pipeline pumping station, or water tower.
- E. Funeral home, provided that:

1. The facility is connected to a sanitary sewer;
 2. Ample off-street parking is available as determined by the Zoning Board of Adjustment;
 3. All parking areas are screened from adjacent property with a minimum four-foot high (above vehicle headlights) screening fence (75% opaque), hedge-type landscaping, or the equivalent;
 4. Outside lighting does not shine directly onto adjacent property; and
 5. That the following not be permitted: crematory, emergency ambulance service, exterior display of grave monuments or markers.
- F. Barber or beauty shop within an owner-occupied home that:
1. Does not exceed a single chair
 2. Provides minimum two off-street standard parking stalls per chair;
 3. Otherwise complies with the definition of a Home Occupation (10-32-1);
 4. Where the predominate use of the structure prior to the ancillary use of a barber or beauty shop is non-residential, an outside employee with standard off-street parking (one per employee) may be considered.

SECTION 7: AMENDMENT “10-6-2 Conditional Uses” of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

10-6-2 Conditional Uses

- A. ~~Group home sponsored by a religious, education, or eleemosynary institution; provided that such home: Has single kitchen facilities; Is under 24 hour adult supervision; Is not a penal or mental institution; and Has not more than 50% of the site area occupied by buildings.~~ Nursing, rest, or convalescent home, provided that it is:
 1. Located at least 50 feet from any lot in any Residential District;
 2. Situated on a site of not less than 20,000 square feet; and
 3. Has not more than 50% of the site area occupied by buildings.
- B. Hospital, provided that:
 1. It is located at least 100 feet from any lot in any Residential District;
 2. It is situated on a site of not less than five acres;
 3. It has not more than 50% of the site area occupied by buildings; and
 4. The building is set back from all required yard lines an additional foot for each foot of building height.
- C. Educational or philanthropic institution, provided that:
 1. It is located at least 50 feet from any lot in any Residential District;
 2. Is situated on a site of not less than 20,000 square feet; and
 3. Not more than 50% of the site area is occupied by buildings.
- D. Nursery, day care center, or play school, provided that any play lot used in connection therewith be suitably fenced and screened in accordance with the requirements of the

Zoning Board of Adjustment.

- E. Conversion of single-family homes into two-family homes in those locations where on July 19, 1973, more than 40% of the frontage on one side of the street between two intersecting streets was used for two-family homes or two-family homes and multiple-family dwellings.
- F. Electrical distribution, substation, or pipeline pumping station or water tower.
- G. Cable T.V. broadcast facility and tower.
- H. Funeral home, provided that:
 - 1. The facility is connected to a sanitary sewer;
 - 2. Ample off-street parking is available as determined by the Zoning Board of Adjustment;
 - 3. All parking areas are screened from adjacent property with a minimum four-foot high (above vehicle headlights) screening fence (75% opaque), hedge-type landscaping, or the equivalent;
 - 4. Outside lighting does not shine directly onto adjacent property; and
 - 5. That the following not be permitted: crematory, emergency ambulance service, exterior display of grave monuments or markers.
- I. Any contiguous site expansion to existing cemeteries listed in 10-6-1(H) above shall be subject to review and approval by the Zoning Board of Adjustment.
- J. Bed and Breakfast Homes within an existing residence constructed prior to 1930 and located in an R-3 Zoning District. (Refer to DEFINITIONS in Chapter 32).
- K. Clinic as a Conditional Use in the R-3 Single Family Residential District specifically within the geographical area described as those lots adjacent to and fronting along Young Avenue, real estate located on the southeast side of Parham Street between Young Avenue and Cedar Street and that real estate north of Cedar Street between Parham Street and the hospital located at 1518 Mulberry Avenue.
- L. Barber or beauty shop within an owner-occupied home that:
 - 1. It consists of one (1) single chair;
 - 2. Has a minimum of two (2) off-street standard parking stalls for this chair; and
 - 3. Otherwise complies with the definition of a Home Occupation (10-32-1).
- M. **Iowa Certified Assisted Living Facility.** This development provides for integrated levels of services and housing for senior living arrangements. The intent is a campus like setting on a minimum of three (3) acres, served by all utilities. The project may consist of a mixture of single detached units, cluster units with shared common areas and townhouse type congregate living features.

SECTION 8: **AMENDMENT** “10-8-1 Permissive Uses” of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

10-8-1 Permissive Uses

- A. Multiple-family dwellings or townhouses on tracts of not less than three acres.
- B. Rooming house or boarding house.
- C. Single and two-family dwelling.
- D. Group home, ~~sponsored by a religious, education, or eleemosynary institution, provided that such home:~~
 - ~~1. Has single kitchen facilities; Is under 24 hour adult supervision; and Is not a penal or mental institution.~~
- E. Nursing, rest, or convalescent home, provided that it is:
 - 1. Located at least 50 feet from any lot in any Residential District;
 - 2. Situated on a site of not less than 20,000 square feet; and
 - 3. Has not more than 50% of the site area occupied by buildings.
- F. Private club, fraternity, sorority, or lodge, excepting when the chief activity of which is a service customarily carried on as a business.
- G. Public park or playground.
- H. Place of worship.
- I. Public school, elementary and high, or private school having a curriculum equivalent to a public elementary or public high school and having no rooms regularly used for housing or sleeping purposes.
- J. Golf course, except miniature course and driving tees operated for commercial purpose.
- K. Clinics, but not animal clinics.

SECTION 9: AMENDMENT “10-9-1 Permissive Uses” of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

10-9-1 Permissive Uses

- A. Single-family or two-family dwelling.
- B. Rowhouses, townhouses, or multiple-family dwellings on tract no less than three (3) acres nor more than five (5) acres.
- C. Public park or playground.
- D. Place of worship.
- E. Public school, elementary or high, or private school having a curriculum equivalent to a public elementary or high school and having no rooms regularly used for housing or sleeping purposes.
- F. Golf course, except miniature course and driving tees operated for commercial purposes.
- G. Public park or playground.
- H. Clinic, except animal clinic.
- I. Nursing, rest, or convalescent home, provided that it:
 - 1. Is located at least fifty feet (50') from any lot in any Residential District;

2. Is situated on a site of not less than twenty thousand (20,000) square feet; and
3. Has not more than fifty percent (50%) of the site area occupied by buildings.

J. Group Home

SECTION 10: **AMENDMENT** “10-10-4 Permissive Uses” of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

10-10-4 Permissive Uses

- A. Single-family, two-family, townhouse and multiple-family residential.
- B. Park or playground.
- C. Customary accessory or associated uses, such as private garages, storage spaces, recreational, and community facilities.
- D. Additional uses shall be allowed only to the extent that the Planning and Zoning Commission find them to be:
 1. Designed to serve primarily the residents of the R-L District.
 2. Compatibly and harmoniously incorporated into the unitary design of the development.
 3. Compatibly and harmoniously related to adjacent neighborhood uses. Such additional uses may include:
 - a. Place of worship.
 - b. Public or private school.
 - c. Institution.
 - d. Public or semi-public facility.
 - e. Golf course, tennis courts, swimming pool, or other sports facilities.
 - f. Nursery, rest, or convalescent home.
 - g. Day care center.

E. Group Home

SECTION 11: **AMENDMENT** “10-16-3 Permissive Uses” of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

10-16-3 Permissive Uses

- A. Single-family dwelling, two family dwelling, or multi-family dwelling.
- B. Public park or playground.
- C. Place of worship.

- D. Public or private school.
- E. Rooming house or boarding house.
- F. Office building or medical clinic.
- G. Nursing, rest, or convalescent home.
- H. Public building erected by any governmental agency.
- I. Automobile parking lot or storage or parking garage.
- J. Bank or financial institution.
- K. Mortuary.
- L. Personal service uses, including barber shop, beauty parlor, photographic or art studio, messenger, taxicab, newspaper or telegraphic branch station, laundry or dry cleaning receiving station, and other uses of a similar character.
- M. Retail store, in connection with which there shall be no slaughtering of animals or poultry, nor commercial fish cleaning and processing on the premises.
- N. Theater, not including drive-in theaters.
- O. Restaurants, cafeterias, bars, and taverns, not including drive-in establishments.
- P. Automobile service station.
- Q. Bowling alley or billiard parlor.
- R. Dancing or music academy.
- S. Display and salesroom.
- T. Hotel or motel.
- U. Laboratory, research, experimental, or testing.
- V. Milk distributing station.
- W. Radio or television broadcasting station or studio.
- X. Rental agency.
- Y. Dyeing, cleaning, laundry, printing, painting, plumbing, tin smithing, tire sales and service, upholstering and other general service or repair establishment of similar character. Not more than ten percent of the lot or tract occupied by such establishment shall be used for the open and unenclosed storage of materials or equipment.
- Z. Bakery.
- AA. Bottling works.
- AB. Wholesale establishment or warehouse in a completely enclosed building.
- AC. Bus terminal.
- [AD. Group Home](#)

SECTION 12: **AMENDMENT** “10-17-1 Permissive Uses” of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

10-17-1 Permissive Uses

- A. Single and two family dwellings.
- B. Bank.

- C. General business office.
- D. Professional office.
- E. Medical or dental clinic.
- F. Studio for artist, photographer, sculptor, or musician.
- G. Art gallery.
- H. Place of worship.
- I. Hospital or sanitarium.
- J. Public building.
- K. Educational, religious, or philanthropic institution.
- L. Nursing, rest, or convalescent home.
- M. Business, dancing, music, and other similar schools and colleges.
- N. Lodge, club, fraternity, or sorority.
- O. Library.
- P. Parking structure or lot.
- Q. Laboratory and research center.
- R. Private or public school.
- S. Group Home

SECTION 13: **AMENDMENT** “10-3-1 Permissive Uses” of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

10-3-1 Permissive Uses

- A. Agricultural activity and raising and selling of livestock, except that all livestock operations or farms with livestock in excess of ten (10) head shall have a minimum lot area of twenty (20) acres and shall not locate any feed lot or accessory structures within two hundred feet (200') from any lot in any Residential District.
- B. Single-family dwelling, provided that it has a minimum lot area of two (2) acres.
- C. Group Home, provided that it has a minimum lot area of two (2) acres.
- D. Public park, playground, and recreational area.
- E. Privately operated recreational facility, including riding stable, lake, swimming pool tennis court, and golf course, except miniature course or driving range, provided that any accessory building in connection therewith shall be located not less than two hundred feet (200') from any lot in any Residential District.
- F. Public and private forest, wildlife preservation, or similar conservation project.
- G. Public school, elementary and high, or private school having a curriculum equivalent to a public elementary or public high school and having no rooms regularly used for housing or sleeping purposes.
- H. Place of worship.
- I. Greenhouse or nursery for the raising of flowers and other horticultural products, including the raising of such products for sale on the premises.

- J. Cemeteries of ten (10) acres or more in size. Also note Chapter 10-25 for Cemetery Development Standards.
- K. Roadside stand designed for temporary or seasonal use and which is adjacent to a road and which is used for the sale of farm products primarily produced or grown on the premises.
- L. Animal hospital, veterinary clinic, or kennel, provided that any building or enclosure in connection therewith shall be at least one hundred feet (100') from any lot in any Residential District.
- M. Grain bin and farm-related building, which is used in connection with on-premises agricultural activity.
- N. Watertower.
- O. Historic site open to the public.
- P. Law enforcement training facilities that include a shooting range, provided that such a facility is located at the Muscatine Municipal Airport, and is only open to use by law enforcement personnel

SECTION 14: **AMENDMENT** “10-14-1 Permissive Uses (See Section 10-14-4)” of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

10-14-1 Permissive Uses (See Section 10-14-4)

- A. Any use permitted in the C-2 District, as long as the users are not offensive due to emission of noise, odor, dust, gas, smoke, or vibration, except that no dwelling other than that for a resident watchman or caretaker employed on the premises shall be permitted, with the exception of a single-family dwelling located on a lot two acres or more in size.
- B. The manufacturing, assembling, or treatment of articles or merchandise from the following prepared material: canvas, cellophane, cloth, fiber, glass, leather, paper, plastic, precious or semi-precious metals or stones, rubber, textiles, wood, and yarn.
- C. The manufacturing or assembly of bolts, nuts, screws, and rivets; boats; ornamental iron products; firearms; electrical appliances; electronic instruments and devices; tools, dies, machinery, and hardware products; medical and dental equipment; drafting and optical instruments; musical instruments; watches and clocks; and toys and games.
- D. The manufacturing or storage of food products, including beverage bottling, bakery products, candy manufacturing, fruit and vegetable processing and canning; but not packing and processing of meat and poultry products, distilling of beverages, or slaughtering of animals.
- E. The manufacturing, compounding, processing, packaging, or treatment of such products as cosmetics, pharmaceuticals, and toiletries.
- F. Builders or contractors plant or storage yard; building materials sales and storage yard, including concrete mixing; and lumber yard, including millwork.

- G. Open yard for storage and sale of feed, fertilizer, or fuel.
- H. Automobile, truck, trailer, and garden and farm implement establishments for sales, display, and hire, including sales lots.
- I. Truck or motor freight terminals, provided that service yards or docks are located at least 200 feet from any lot in any Residential District.
- J. Drive-in restaurant.
- K. Animal hospital, veterinary clinic, or kennel, provided that buildings or enclosures are at least 100 feet from any lot in any Residential District.
- L. Public or private open-air recreational uses, provided that such uses are not within 200 feet of any Residential District.
- M. Greenhouse or nursery.
- N. Agricultural activity, except that all livestock operations or farms in excess of ten head shall have a minimum of twenty acres.
- O. Group Home, provided provided that it has a minimum lot area of two (2) acres.

SECTION 15: **ADOPTION** “10-23-3 Manufactured-Mobile Home Park Standards” of the Muscatine Municipal Code is hereby *added* as follows:

A D O P T I O N

10-23-3 Manufactured-Mobile Home Park Standards(*Added*)

Manufactured-Mobile Home Parks shall meet the following minimum standards:

- A. Each manufactured-mobile home park lot provided for the occupancy of a single manufactured or mobile home unit shall have an area of not less than four thousand (4,000) square feet and a width of not less than forty-five feet (45’).
- B. No manufactured-mobile home park shall be permitted to have an average density of more than nine dwelling units per acre.
- C. Each manufactured-mobile home park shall provide an area of not less than ten (10) acres.
- D. Provide tie-downs, anchors, or a foundation in accordance with Iowa Admin. Code r. 661-322. State Building Code—Manufactured Housing Support and Anchorage Systems.
- E. All lot services in a manufactured-mobile home park shall be provided in accordance with applicable building, plumbing, electrical, mechanical, housing, fire and gas codes.
- F. All manufactured-mobile home parks shall provide manufactured-mobile home park lots sufficient in size that no manufactured or mobile home or any structure, addition, or

appurtenance thereto is located less than ten feet (10') from the nearest adjacent park boundary.

G. Space between manufactured or mobile homes may be used for the parking of motor vehicles if the space is clearly designated, meets parking area surfacing standards contained within Section 10-27-8, and the vehicle is parked at least ten feet (10') from the nearest adjacent dwelling.

H. Each manufactured or mobile home site shall abut or face a clear unoccupied space, driveway, roadway, or street of not less than twenty feet (20') in width, which shall have unobstructed access to a public highway, street, or alley.

I. The manufactured-mobile home park shall be surrounded by a landscaped strip of open space fifty feet (50') wide along the street frontage of a major street and twenty-five feet (25') wide along all other lot lines or street frontage.

J. Manufactured and mobile home parks in existence as of January 1, 2025, shall be considered as having met all of the requirements of this section. Any enlargement, additions, or extensions to such manufactured and mobile home park shall be in accordance with the provisions of this section.

SECTION 16: AMENDMENT “10-23-1 General Provisions” of the
Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

10-23-1 ~~General Provisions~~ Mobile Home Regulations

~~Regulations regarding mobile homes shall be as follows:~~ Mobile Homes shall comply with the following regulations:

- A. ~~All inhabited mobile homes shall be located in a mobile home court which has received a conditional use permit and which conforms with the requirements of this chapter~~ May only be used as a dwelling in a manufactured-mobile home park which conforms with the requirements of this chapter.
- B. ~~No mobile home outside of an approved mobile home court shall be connected to utilities, except those mobile homes being offered for sale and not inhabited.~~ No mobile home outside of an approved manufactured- mobile home park shall be connected to utilities, except those mobile homes being offered for sale and not inhabited.
- C. No mobile home shall be used as an accessory dwelling unit.

SECTION 17: AMENDMENT “10-23-2 Mobile Home Court Standards” of the Muscatine Municipal Code is hereby *amended* as follows:

AMENDMENT

10-23-2 ~~Mobile~~ Manufactured Home ~~Court Standards~~ Regulations

~~Mobile home courts shall meet the following minimum standards:~~ Manufactured homes shall comply with the following regulations and may only be located as follows:

~~Each lot provided for the occupancy of a single mobile home unit shall have an area of not less than four thousand (4,000) square feet and a width of not less than forty-five feet (45'). No court shall be permitted an average density of mobile home lots of more than nine (9) per acre. Each mobile home court shall provide an area of not less than ten (10) acres. Each lot shall have provisions for at least two (2) frame ties and two (2) over-the-top tiedowns equal to or better than the specifications outlined in Booklet TR-75 published by the Department of Defense. All mobile home courts shall provide lots sufficient in size that no mobile home or any structure, addition, or appurtenance thereto is located less than ten feet (10') from the nearest adjacent court boundary. Space between mobile homes may be used for the parking of motor vehicles if the space is clearly designated and the vehicle is parked at least ten feet (10') from the nearest adjacent buildings. Each mobile home site shall abut or face a clear unoccupied space, driveway, roadway, or street of not less than twenty feet (20') in width, which shall have unobstructed access to a public highway, street, or alley. The mobile home court shall be surrounded by a landscaped strip of open space fifty feet (50') wide along the street frontage of a major street and twenty-five feet (25') wide along all other lot lines or street frontage.~~

A. In an approved manufactured-mobile home park

B. If located on a residential lot outside of an approved manufactured-mobile home park, they must meet the following standards:

1. The manufactured home shall be converted to real property by being placed on a permanent foundation and assessed for real estate taxes pursuant to State Code.
2. Shall conform to the established height, area, and setback requirements for its zoning district.
3. Skirting must be installed on manufactured homes to fully enclose the open space between the home and the ground. Skirting materials shall be durable, suitable for exterior exposures, and installed according to the manufacturer's instructions. The skirting must be secured to ensure stability, minimize vibrations, reduce susceptibility to wind damage, and compensate for possible frost heave.

C. If a manufactured home is used as an accessory dwelling unit, it shall:

1. Meet all requirements for an accessory dwelling unit as set forth in Section 10- 20-6
2. Meet the skirting requirements as set forth in Section 10-23-2(B)(3)
3. The manufactured home shall be converted to real property by being placed on a permanent foundation and assessed for real estate taxes pursuant to State Code

PASSED AND ADOPTED BY THE CITY OF MUSCATINE CITY COUNCIL
January 20, 2026.

Presiding Officer

Attest

Dr. Brad Bark, Mayor, City of
Muscatine

Cinda Hilger, City Clerk, City of
Muscatine

1st Reading: December 16, 2025

2nd Reading: January 6, 2026

3rd Reading: January 20, 2026



City of Muscatine

ITEM NUMBER 2026-0003

AGENDA ITEM SUMMARY

DATE: 1/6/2026

STAFF

Andrew Fangman, Assistant Community Development Director

SUBJECT

Resolution Approving the Final Plat of Hackett Development 2nd Addition

EXECUTIVE SUMMARY

The final plat for Hackett Development 2nd Addition has been submitted by T&T Hackett Development Group LLC. This addition covers the southernmost 19 lots of the overall Hackett Development subdivision. The preliminary plat for the entire subdivision, along with the final plat for the 9 northernmost lots (Hackett Development 1st Addition), was approved on July 17, 2025.

The subdivision is situated between the south end of Clarabeck Lane and the north end of Green Acres Drive. The entire development features 18 zero-lot-line attached single-family homes (each on its own parcel with a shared property line for common walls) and 10 detached single-family homes, totaling 28 residences. The average assessed value for these homes is projected to be \$400,000. New streets connect Clarabeck Lane and Green Acres Drive, including a hammerhead turnaround at the new terminus of Clarabeck Lane. This resolution will also accept all associated public infrastructure.

STAFF RECOMMENDATION

On December 15, the Planning and Zoning Commission voted to recommend approval of this final plat. staff concurs with this recommendation.

BACKGROUND/DISCUSSION

The developer chose to divide the final plat approval into two phases. The first phase (Hackett Development 1st Addition), encompassing the northernmost nine lots, was approved in conjunction with the preliminary plat in July. The final plat now before the City Council (Hackett Development 2nd Addition) encompasses the remaining 19 lots.

For the first phase, the developer used an approach that permitted home construction to begin while the public infrastructure was still under construction. While construction of homes within the first phase was permitted, no certificate of occupancy would be issued until the required

public infrastructure was completed. Additionally, the developer was required to submit a completion bond, which the City could have used to fund the completion of these public improvements had the developer failed to do so.

The developer has now successfully completed all public infrastructure within both the first and second phases of this development. Consequently, the City Engineer recommends that the infrastructure be accepted by the City. The acceptance of this public infrastructure also allows for approval of the final plat for the remaining 19 lots (Hackett Development 2nd Addition). As well as for certificate of occupancy for any structures within the development to be issued upon meeting all applicable building code requirements .

The new streets are 27 feet wide, matching the existing width of both Clarabeck Lane and Green Acres Drive. This street extension creates a new three-way intersection connecting Clarabeck Lane and Green Acres Drive. With approval of this resolution, these streets will be dedicated to the City of Muscatine and thereafter maintained as public streets.

This project's stormwater management plan focuses on using grass swales in most rear and side yards, as agreed with by the City Engineer, which negates the need for traditional detention improvements. These swales, designed to manage water quality and quantity, will maintain the property's natural eastward drainage. Additionally, a private storm sewer system has been designed for a 10-year storm event, featuring curb inlets and specific pipe types, with emergency overflow routes directing water to a nearby ravine.

This development benefits the community by significantly addressing specific housing-related needs. Increasing the availability of housing has been identified as the most critical community need in Muscatine. For Muscatine to prosper, the available housing stock must grow in both quantity and quality. Without the needed housing stock, Muscatine will not be able to maintain the workforce or tax base necessary to support a thriving community with a high quality of life. Recognizing this, a goal of creating 2,000 new housing units by 2033 has been set.

High-quality, new single-family homes in desirable locations are a significant component of the needed housing stock in Muscatine. Constructing these needed homes requires the availability of desirable lots, but the current availability is increasingly a barrier to this type of housing construction. Over the past 17 years, only one new residential subdivision, Arbor Commons which was completed in 2020, has been built within the City of Muscatine. As Arbor Commons nears build-out, only a few scattered lots are currently available for constructing new high-quality, single-family homes. Without creating new, attractive building lots within Muscatine, this type of construction will soon halt due to the lack of suitable lots. If this occurs, it is very unlikely that the additional housing stock needed to secure Muscatine's prosperous future will be built.

The development's location strongly supports community growth through infill development. This approach leverages existing infrastructure and benefits from its proximity to desirable community amenities and facilities. Few locations in Muscatine offer a more advantageous

proximity to schools, with Muscatine High School, Susan Clark Junior High School, McKinley Elementary School, and Saints Mary and Mathias Catholic School all within a half-mile. Furthermore, Fuller Park, Discovery Park, the Community Y, and the city-wide trail network are all less than a mile from the development.

Beyond utilizing existing street and sewer infrastructure, this development improves existing street functionality by extending and connecting Clarabeck Lane and Green Acres Drive. This connection of two dead-end streets befits more than just the residents of the newly constructed homes.

Green Acres Drive was originally intended for a future northern extension and was therefore built without a turnaround. This resulted in an 830-foot-long street that is difficult for large vehicles to navigate. For example, due to the lack of a turnaround, trash and recycling trucks must back down the entire length of Green Acres twice during collection. The trucks pick up one side while driving to the end of Green Acres, then back out to Fulliam Avenue, re-enter Green Acres facing the other direction, then back up to the end of the street, to pick up the other side while driving out. Similarly, snow plowing and leaf pickup operations are made more difficult by the lack of a suitable turnaround. In an emergency, fire trucks responding to incidents on Green Acres would have to back out the entire length of the street. The current fire code would not permit the construction of such a long dead-end street without a turnaround. Clarabeck Lane also dead-ends without a vehicle turnaround. Similar to Green Acres Drive, Clarabeck Lane was constructed in the late 1960s with the expectation that future development would extend it, which explains the lack of a turnaround in what was intended as its first phase.

The development's connection of Clarabeck and Green Acres resolves the issues caused by the current dead-ends' lack of turnarounds for large vehicles. Eliminating the need for large vehicles, such as trash trucks, snowplows, fire trucks, and delivery vehicles, to back out of these streets will improve safety and efficiency for both existing residents and vehicle operators.

The connection of Green Acres Drive and Clarabeck Lane would significantly improve access for existing homes on West Bay Drive, Clarabeck Lane, and Green Acres Drive. Currently, West Bay Drive and Clarabeck Lane are only accessible from Cedar Street, while Green Acres Drive is only accessible from Fulliam Avenue. Completing this connection allows homes on these three streets to be reached from either Cedar Street or Fulliam Avenue. Having more than one route in and out of a subdivision benefits residents by allowing them to take more direct routes to their destinations. Multiple entrances/exits to a subdivision significantly ease access during road construction or in the event of an emergency road closure.

The increased street connectivity created by connecting Clarabeck Lane and Green Acres Drive would benefit more than just those residing in the immediate vicinity. An additional connection between Cedar Street and Fulliam Avenue would be created in an area currently lacking such connections for the three-quarters of a mile between Houser Street and Logan Street. The proposed project creates this connection. This connection between Cedar Street and Fulliam

Avenue provides a valuable detour route for construction or emergency incidents within the square of roads defined by Cedar Street, Logan Street, Fulliam Avenue, and Houser Street. Currently, there are few viable detour routes for closures on these street segments.

A major concern raised by nearby residents at the June 10 Planning and Zoning Commission hearing was that connecting Clarabeck and Green Acres would generate a large volume of high-speed cut-through traffic, particularly by high school students using it as a route to school. While the proposed development will create a beneficial new link between Houser and Fulliam Street, the number of trips diverted from Houser or Logan Street will likely be small, as those routes will remain faster and more direct. Approximately 172 homes (including the 28 in this development) could potentially use a Green Acres/Clarabeck connection as a more direct route to the high school. Based on recent Census data, these homes would likely account for around 30 high school students.

The design of the new streets, combined with the character of existing portions of Clarabeck Lane and Green Acres Drive, should limit traffic speeds. Drivers generally don't feel comfortable traveling at high speeds on two-way streets that are 27 feet wide and allow on-street parking on at least one side. This design helps maintain the low traffic speeds desirable in a residential setting. Additionally, the planned stop condition at the new intersection of Green Acres Drive and Clarabeck within the proposed development will further limit traffic speeds in the area.

Another traffic concern brought up at the Planning and Zoning Commission hearing was the potential for worsening backups at the Cedar Street and West Bay Drive/Clarabeck Lane intersection. It was argued that the proposed development's additional traffic, particularly during high school arrival and dismissal, would hinder access to both new and existing residential areas. Creating a second entry and exit point for these neighborhoods is the most effective way to address current and future school traffic issues.

CITY FINANCIAL IMPACT

The 28 new homes that will be created by this development will grow the City's tax base.

ATTACHMENTS

1. Hackett Development, 2nd Addition Resolution Approving Final Plat
2. Hackett Development 2nd Addition Certificate of Acceptance
3. Hackett Development Concept Plan
4. Hackett Development 2nd Addition, Final Plat
5. Hackett Development Subdivision Construction Plans

RESOLUTION NO. 2026-0003

**A RESOLUTION APPROVING THE FINAL PLAT
OF HACKETT DEVELOPMENT, 2nd ADDITION**

WHEREAS, there has been filed with the Planning and Zoning Commission of the City of Muscatine, Iowa, and there is now submitted to the City Council of said City, a final plat, containing real estate in the City of Muscatine, described in Exhibit A and incorporated by reference; and

WHEREAS, said final plat has been approved by the Planning and Zoning Commission of the City of Muscatine, Iowa; and

WHEREAS, the Final Plat fully conforms with ordinances of the City applicable thereto; and

WHEREAS, the platting of the subdivision is in harmony with the Comprehensive Plan now in effect within the City.

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

1. The Final Plat of the Hackett Development, 2nd Addition is approved.
2. The dedication to public use of the streets and easements designated on the Final Plat is accepted.
3. The Mayor and City Clerk are Authorized and directed to sign this Resolution in order that the Final Plat may be recorded in the Muscatine County Recorder's office.

PASSED, APPROVED, AND ADOPTED this 6th day of January, 2026.

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

Attest:

Brad Bark, Mayor

Cinda Hilger, City Clerk

LAND DESCRIPTION -

A PARCEL OF LAND LOCATED IN THE NORTHWEST QUARTER OF SECTION 34, TOWNSHIP 77 NORTH, RANGE 2 WEST OF THE 5TH PRINCIPAL MERIDIAN, IN THE CITY OF MUSCATINE, MUSCATINE COUNTY, IOWA.

COMMENCING AT THE NORTHWEST CORNER OF SECTION 34, THENCE SOUTH 88°46'57" EAST 1172.46 FEET ALONG THE NORTH LINE OF THE NORTHWEST QUARTER OF SECTION 34; THENCE SOUTH 00°18'05" WEST 554.83 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 88°57'44" EAST 134.93 FEET; THENCE SOUTH 65°17'43" EAST 54.90 FEET; THENCE SOUTH 89°28'12" EAST 135.00 FEET; THENCE NORTH 00°18'53" EAST 170.20 FEET; THENCE SOUTH 56°43'15" EAST 365.79 FEET; THENCE SOUTH 74°43'37" EAST 346.97 FEET; THENCE SOUTH 00°04'37" WEST 183.19 FEET; THENCE SOUTH 89°44'28" WEST 623.73 FEET; THENCE NORTH 88°59'08" WEST 327.23 FEET; THENCE NORTH 00°18'05" EAST 328.45 FEET TO THE POINT OF BEGINNING, CONTAINING 6.65 ACRES.

AREAS		
LOT #	ACRES	SQ. FT.
6	0.15	6750.0
7	0.20	8534.8
8	0.47	20347.2
9	0.37	16073.1
10	0.42	18178.0
11	0.82	35621.4
12	0.88	38547.9
13	0.23	10002.0
14	0.23	10114.4
15	0.23	10115.2
16	0.23	10115.5
17	0.16	6753.0
18	0.21	8472.2
19	0.26	11128.4
20	0.21	9244.1
21	0.22	9474.0
22	0.19	8124.2
23	0.17	7213.3
24	0.16	7150.8

LINE DATA		
LINE #	BEARING	DISTANCE
L1	S 69°17'48" E	54.90'
L2	S 00°18'53" N	473.40'
L3	S 84°12'01" E	83.61'
L4	N 00°13'48" E	34.39'
L5	N 24°44'16" E	65.11'
L6	S 00°31'48" N	26.44'
L7	S 00°31'48" N	23.57'
L8	S 44°53'26" E	21.08'
L9	N 84°12'01" N	101.81'
L10	S 00°44'43" E	103.35'
L11	N 00°44'43" N	101.74'
L12	N 00°18'53" E	170.1'
L13	N 00°18'53" E	70.01'

CURVE DATA					
CURVE #	DELTA	RADIUS	ARC	BEARING	CHORD
C1	2°01'54"	75.00	2.66'	S 00°42'07" E	2.66'
C2	84°16'36"	75.00	116.86'	S 44°14'25" E	105.34'
C3	75°50'40"	14.12	18.64'	S 52°52'39" N	17.35'
C4	16°02'13"	75.00	20.44'	S 07°11'24" N	20.42'
C5	21°24'33"	75.00	46.84'	S 04°55'04" N	46.61'
C6	64°12'35"	15.50	18.72'	S 13°56'28" E	17.61'
C7	48°51'38"	125.00	106.60'	S 24°06'56" E	103.40'
C8	16°46'10"	125.00	36.54'	S 08°04'12" E	36.45'
C9	28°56'30"	125.00	63.14'	S 30°55'32" E	62.47'
C10	3°08'58"	125.00	6.87'	S 46°58'16" E	6.87"
C11	14°46'01"	125.00	32.22'	S 13°16'50" N	32.13'
C12	6°48'32"	125.00	14.67'	S 02°32'03" N	14.66'

SURVEY COMPANY / RETURN TO:
Martin & Whitacre
Surveyors & Engineers, Inc.
 1508 BIDWELL ROAD, MUSCATINE, IOWA 52761
 INFO@MARTIN-WHITACRE.COM (563)253-7691

PROPRIETOR(S): T & T HACKETT DEVELOPMENT GROUP LLC
 REQUESTOR: TODD HACKETT
 LOCATION: NW 1/4 SEC. 34, T77N, R24N MUSCATINE, IA
 SURVEY TYPE: FINAL PLAT
 FILE: T BOOK SCALE: 1"=60' DATE: 10/25/25 JOB NO.: 49525
 SCANNER: HACKETT
 REV: 0 495 HACKETT 2ND ADDITION(S) SHEET 2 OF 2

HACKETT DEVELOPMENT, 2nd ADDITION

CERTIFICATE OF ACCEPTANCE OF FINAL PLAT

STATE OF IOWA, MUSCATINE COUNTY, ss:

We, the undersigned, Brad Bark and Cinda Hilger, of the City of Muscatine, Iowa, do hereby certify that the attached plat named and designated **Hackett Development, 2nd Addition** in the City of Muscatine, Muscatine County, Iowa, was on December 16, 2025, filed in the office of the City Clerk and presented to the City Council of the City of Muscatine, Iowa, by resolution, a true copy of which is hereto attached, marked Exhibit A, and by this reference made a part hereof; and we, the undersigned, as Mayor and City Clerk, respectively, of the City of Muscatine, Iowa, were by said Resolution duly directed to certify such examination, consent, and approval in order to entitle said plat to be recorded in the office of the County Recorder of Muscatine County, Iowa, among the real estate records of Muscatine County, Iowa.

Dated at Muscatine, Iowa, this **16th of December 2026**

Brad Bark, Mayor

Attest:

Cinda Hilger, City Clerk

STATE OF IOWA, MUSCATINE COUNTY, ss:

Be it Remembered that on this **16th of December, 2025**, before me, a Notary Public in and for the State of Iowa, personally appeared Brad Bark and Cinda Hilger, to me personally known, who being by me each duly sworn, did say that they are Mayor and City Clerk of the City of Muscatine, Iowa, respectively, and that the seal affixed to the foregoing instrument is the seal of the City of Muscatine, Iowa; that said instrument was signed and sealed on behalf of the City of Muscatine, Iowa, in accordance with a Resolution passed by the City Council held on the **16th of December, 2025**, that Brad Bark and Cinda Hilger as Mayor and City Clerk of the City of Muscatine, Iowa, respectively, severally acknowledged the execution of said instrument to be the voluntary act and deed of the City of Muscatine, Iowa, by its and them voluntarily executed.

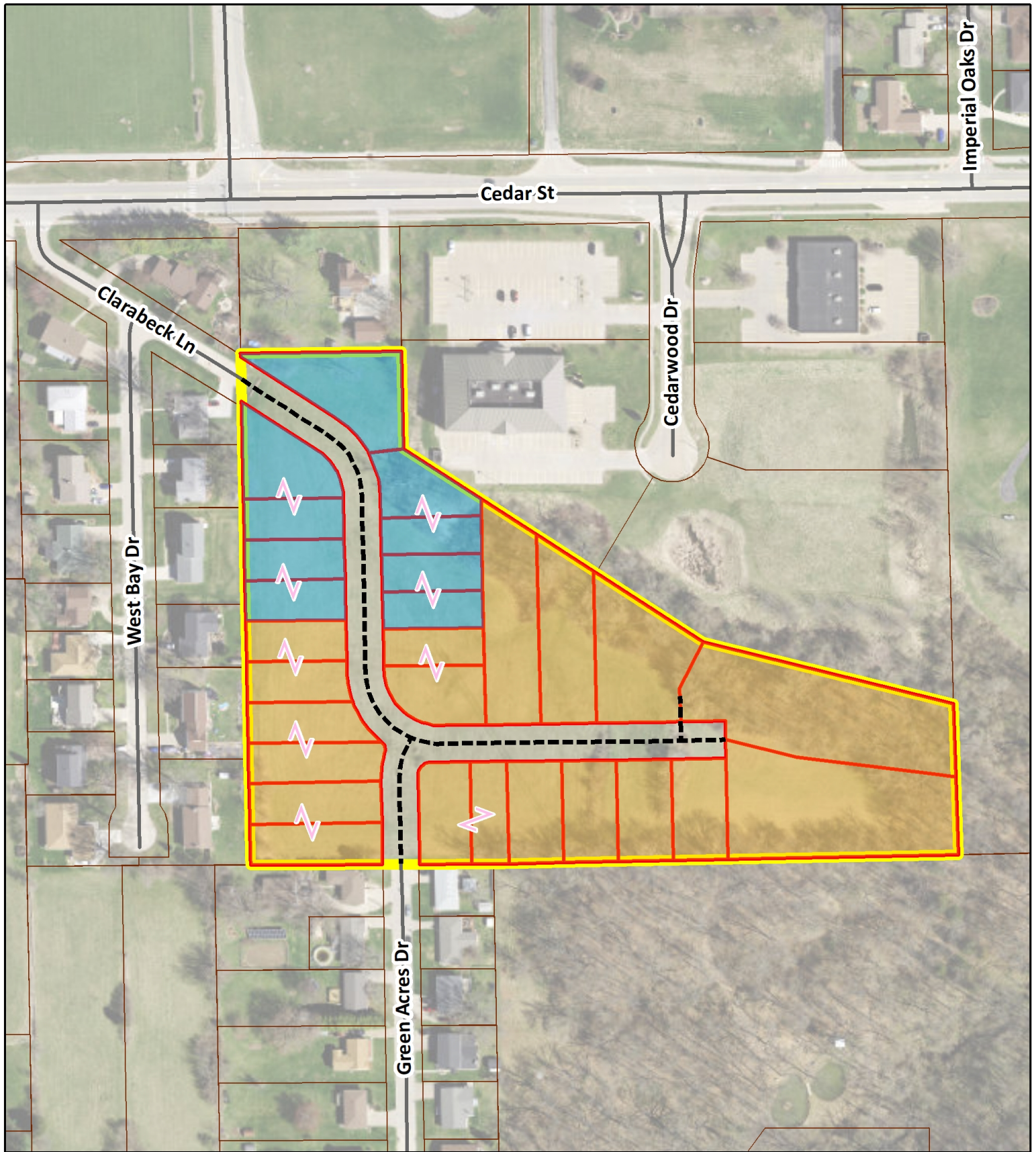
Witness my hand and Notarial Seal the day and year last above written.

Notary Public in and for the State of Iowa



Hackett Development

0 100 200 400 Feet



Legend



Subject Area



Centerline of Proposed Street Extension



Proposed New Lots (28 Lots)



Property Line that Will Follow a Common Wall



First Addition (9 lots)



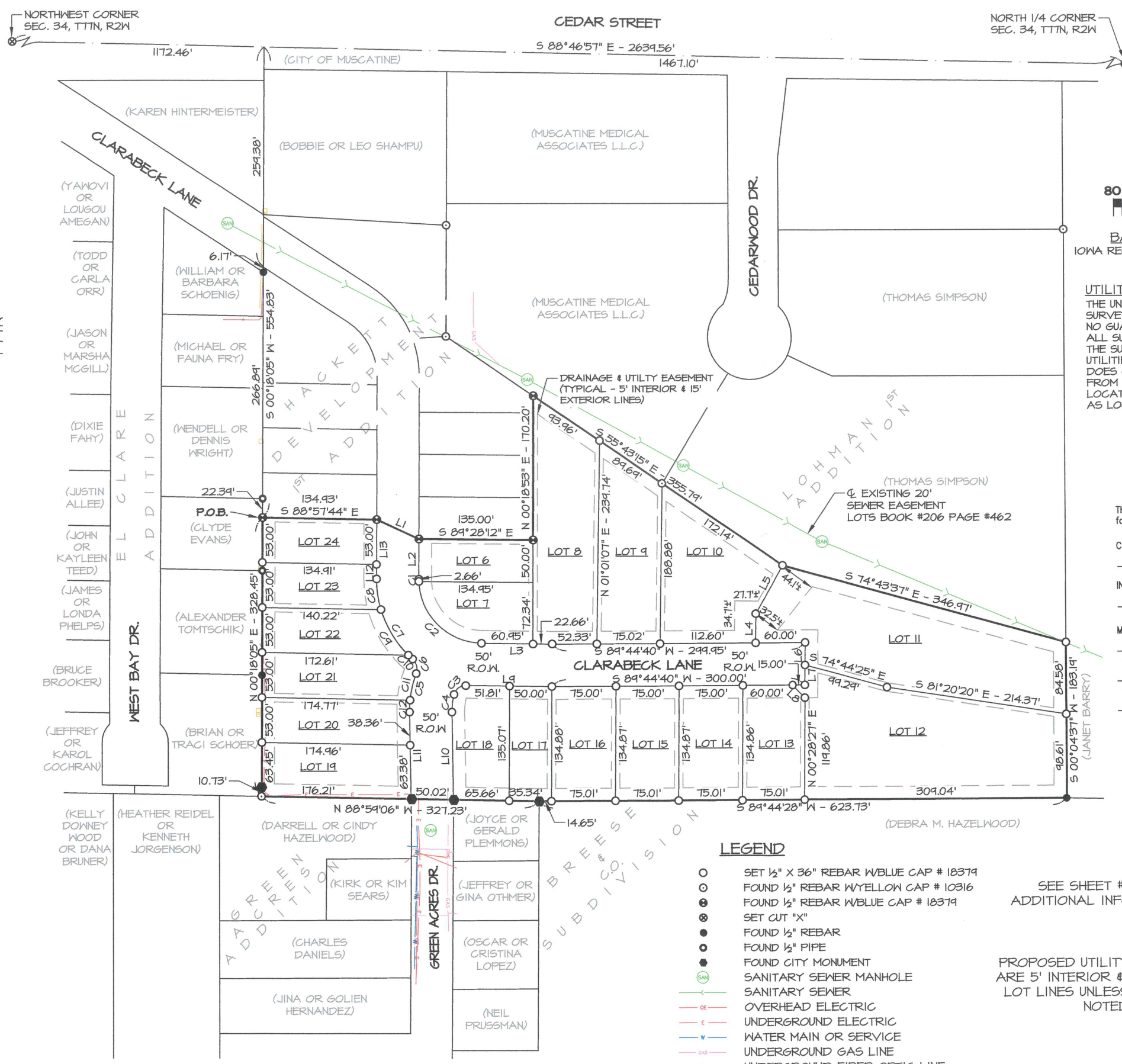
Second Addition (19 lots)



Current Parcel Lines

Date Source: Muscatine Area Geographic Information Consortium, City of Muscatine
Prepared by: Andrew Fangman, Senior Planner
Date: June 4, 2025

HACKETT DEVELOPMENT 2ND ADDITION
FINAL PLAT



BASIS OF BEARINGS
IOWA REGIONAL COORDINATE SYSTEM
ZONE 14

UTILITY NOTE:
THE UNDERGROUND UTILITIES SHOWN HAVE BEEN LOCATED FROM FIELD SURVEY INFORMATION AND EXISTING DRAWINGS. THE SURVEYOR MAKES NO GUARANTEE THAT THE UNDERGROUND UTILITIES SHOWN COMPRISE ALL SUCH UTILITIES IN THE AREA, EITHER IN SERVICE OR ABANDONED. THE SURVEYOR FURTHER DOES NOT WARRANT THAT THE UNDERGROUND UTILITIES SHOWN ARE IN THE EXACT LOCATION INDICATED ALTHOUGH HE DOES CERTIFY THAT THEY ARE LOCATED AS ACCURATELY AS POSSIBLE FROM THE INFORMATION AVAILABLE. THE SURVEYOR HAS NOT PHYSICALLY LOCATED THE UNDERGROUND UTILITIES, BUT HAS SHOWN THEIR EXISTENCE AS LOCATED BY THE RESPECTIVE UTILITY COMPANIES AND AVAILABLE MAPPING.

The utility easements as shown are acceptable to the following utilities:

CENTURYLINK, LC	Title	Date
INTERSTATE POWER AND LIGHT, AN ALLIANT ENERGY COMPANY	Title	Date
MUSCATINE POWER & WATER	Title	Date
Transmission & Distribution	Title	Date
Water Production & Distribution	Title	Date
Communications	Title	Date

OWNER & DEVELOPER
T & T HACKETT
DEVELOPMENT GROUP LLC.
P.O. BOX 481
MUSCATINE, IA 52761

CURRENT ZONING
CITY - MU-R3

PROPOSED ZONING
CITY - MU-R4

AREAS
GROSS = 6.66 ACRES
NET = 5.80 ACRES
ROW = 0.86 ACRES

SETBACKS MU-R4
FRONT 25'
SIDE 6'
REAR 25'
*EXCEPT AS RESTRICTED BY EASEMENTS

- LEGEND**
- SET 1/2" X 36" REBAR W/B BLUE CAP # 18371
 - FOUND 1/2" REBAR W/YELLOW CAP # 10316
 - FOUND 1/2" REBAR W/B BLUE CAP # 18371
 - SET CUT "X"
 - FOUND 1/2" REBAR
 - FOUND 1/2" PIPE
 - FOUND CITY MONUMENT
 - SANITARY SEWER MANHOLE
 - SANITARY SEWER
 - OVERHEAD ELECTRIC
 - UNDERGROUND ELECTRIC
 - WATER MAIN OR SERVICE
 - UNDERGROUND GAS LINE
 - UNDERGROUND FIBER OPTIC LINE

SEE SHEET #2 FOR
ADDITIONAL INFORMATION.

PROPOSED UTILITY EASEMENTS
ARE 5' INTERIOR & 15' EXTERIOR
LOT LINES UNLESS OTHERWISE
NOTED.

I hereby certify that this land surveying document was prepared and the related survey work was performed by me or under my direct personal supervision and that I am a duly licensed Professional Land Surveyor under the laws of the State of Iowa.

Seth A. Whitacre
Date _____ Reg. No. 18379
My license renewal date is December 31, 2026
Pages or sheets covered by this seal: 2



SURVEY COMPANY / RETURN TO:
Martin & Whitacre
Surveyors & Engineers, Inc.
1508 BIDWELL ROAD, MUSCATINE, IOWA 52761
INFO@MARTIN-WHITACRE.COM (563)263-7691

SURVEYOR: SETH A. WHITACRE
PROPRIETOR(S): T & T HACKETT DEVELOPMENT GROUP LLC
REQUESTOR: TODD HACKETT
LOCATION: NW 1/4 SEC. 34, T11N, R2W MUSCATINE, IA
SURVEY TYPE: FINAL PLAT

FILE	BOOK	SCALE	DRN	CHK'D	DATE	JOB NO.
SCANNED	HACKETT	1"=80'	EJA	SAW	10/1/25	9185.25
REV.	0	9185 HACKETT 2ND ADDITION.DWG			SHEET	1 OF 2

LAND DESCRIPTION -

A PARCEL OF LAND LOCATED IN THE NORTHWEST QUARTER OF SECTION 34, TOWNSHIP 77 NORTH, RANGE 2 WEST OF THE 5TH PRINCIPAL MERIDIAN, IN THE CITY OF MUSCATINE, MUSCATINE COUNTY, IOWA.

COMMENCING AT THE NORTHWEST CORNER OF SECTION 34, THENCE SOUTH 88°46'57" EAST 1172.46 FEET ALONG THE NORTH LINE OF THE NORTHWEST QUARTER OF SECTION 34; THENCE SOUTH 00°18'05" WEST 554.83 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 88°57'44" EAST 134.93 FEET; THENCE SOUTH 65°17'43" EAST 54.90 FEET; THENCE south 89°28'12" EAST 135.00 FEET; THENCE NORTH 00°18'53" EAST 170.20 FEET; THENCE SOUTH 55°43'15" EAST 355.79 FEET; THENCE SOUTH 74°43'37" EAST 346.97 FEET; THENCE SOUTH 00°04'37" WEST 183.19 FEET; THENCE SOUTH 89°44'28" WEST 623.73 FEET; THENCE NORTH 88°59'06" WEST 327.23 FEET; THENCE NORTH 00°18'05" EAST 328.45 FEET TO THE POINT OF BEGINNING, CONTAINING 6.65 ACRES.

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SURVEY COMPANY / RETURN TO:							
Martin & Whitacre							
Surveyors & Engineers, Inc.							
1508 BIDWELL ROAD, MUSCATINE, IOWA 52761							
INFO@MARTIN-WHITACRE.COM (563)263-7691							
SURVEYOR: SETH A. WHITACRE							
PROPRIETOR(S): T & T HACKETT DEVELOPMENT GROUP LLC							
REQUESTOR: TODD HACKETT							
LOCATION: NW ¼ SEC. 34, T77N, R2W MUSCATINE, IA							
SURVEY TYPE: FINAL PLAT							
FILE	BOOK	SCALE	DRN	CHK'D	DATE	JOB NO.	
SCANNED	HACKETT	1"=80'	EJA	SAW	10/1/25	918525	
REV.	0	9185 HACKETT 2ND ADDITION			SHEET	2	OF 2

HACKETT DEVELOPMENT SUBDIVISION

T&T HACKETT DEVELOPMENT GROUP LLC

MUSCATINE, IOWA

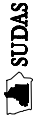
PROJECT ENGINEER
MICHAEL W. JANICEK, P.E.
MARTIN & WHITACRE SURVEYORS & ENGINEERS, INC.
305-285-1091

CITY OF MUSCATINE CONTACTS
KEVIN COON, CITY ENGINEER 563-272-2515
PUBLIC WORKS

MUSCATINE POWER & WATER:
WATERS
BRYAN BUTLER 563-262-3340
TOM LUNN 563-262-3346
COMMUNICATIONS
TOM LUNN 563-262-3346

ALLIANT ENERGY
GUS JOHN CARNEY 563-284-3322

CENTURY LINK
COMMUNICATIONS
563-353-1893

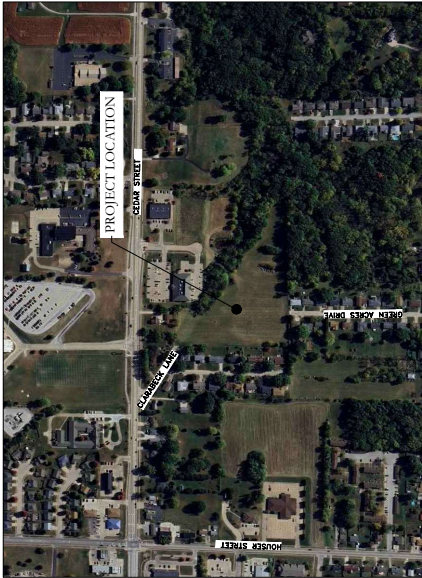


THIS PROJECT SHALL BE CONSTRUCTED IN ACCORDANCE WITH CURRENT IOWA STATEWIDE URBAN DESIGN STANDARDS AND CITY EROSION DOCUMENTS AND PROJECT SPECIAL CONDITIONS.

THIS PROJECT SHALL OPERATE UNDER NOTER GENERAL PERMIT NO. 2 FOR "STORMWATER DISCHARGES ASSOCIATED WITH CONSTRUCTION OF NEW DEVELOPMENT". THE DEVELOPER HAS FILLED A PERMIT, ALL CONTRACTORS SHALL SIGN AND ADHERE TO PROJECT SUDAS.

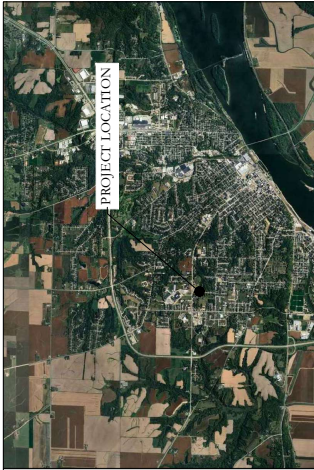
CONTRACTORS SHALL CALL IOWA ONE CALL 1-888-232-8869 PRIOR TO START OF WORK. EXISTING UTILITIES SHOWN ARE DERIVED FROM SURVEY & MAPPING DATA. FIELD LOCATE AND VERIFY ALL UTILITIES SHOWN. THE CONTRACTOR SHALL PROTECT EXISTING UTILITIES AND REPAIR DAMAGES.

CONTRACTORS SHALL PROVIDE TEMPORARY FENCING TO PREVENT ENTRANCE BY PEDESTRIANS AND VEHICLES. ALL WORK SHALL MEET CITY SAFETY PROTOCOLS.



SUDAS STANDARDS

FIGURE NUMBER	DETAIL DESCRIPTION
7010.901	PCC PAVEMENT JOINTING
7010.90	TYPICAL JOINTING LAYOUT
7010.101	JOINTS
7030.101	CONCRETE DRIVEWAY, TYPE A
7030.202	CLASSES OF SIDEWALK
7030.203	CURB DETAILS FOR CLASS A SIDEWALK
7030.204	GENERAL FEATURES OF AN ACCESSIBLE SIDEWALK
7030.205	GENERAL SIDEWALK AND CURB RAMP DETAILS
7030.206	CURB RAMP OUTSIDE OF INTERSECTION RADIUS
7030.207	CURB RAMP FOR CLASS B OR C SIDEWALK
7030.208	ALTERNATIVE CURB RAMP FOR CLASS B OR C SIDEWALK
7030.209	CURB RAMP FOR CLASS A SIDEWALK
7030.210	DETECTABLE WARNING PLACEMENT
8020.102	WORK OFF OF PAVEMENT WITH MINOR ENCROACHMENTS ON TRAVELED WAY
8030.104	LANE CLOSURE ON LOW VOLUME STREET (SELF REGULATING)
8030.111	LANE CLOSURE AT AN INTERSECTION
8030.115	MOVING OPERATIONS ON TWO LANE ROADS



SHEET NUMBER	SHEET TITLE
C-1	COVER SHEET
C-2	GENERAL NOTES & DETAILS
C-3	TYPICAL SECTIONS SUMMARY OF QUANTITIES
C-4	SEWER TABLES & DETAILS
C-5	EXISTING SITE & REMOVAL PLAN
C-6	PROPOSED SITE & UTILITY PLAN
C-7	GRADING & EROSION CONTROL PLAN
C-8	PAVEMENT DETAILS
C-9	PLAN & PROFILE: CLARABECK-1
C-10	PLAN & PROFILE: CLARABECK-2
C-11	PLAN & PROFILE: CLARABECK-3
C-12	PLAN & PROFILE: GREEN ACRES
C-13	PLAN & PROFILE: UTILITIES
C-14	CROSS SECTIONS: 1
C-15	CROSS SECTIONS: 2
C-16	CROSS SECTIONS: 3
C-17	CROSS SECTIONS: 4
C-18	CROSS SECTIONS: 5



I HEREBY CERTIFY THAT THIS ENGINEERING DOCUMENT WAS PREPARED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION AND THAT I AM A FULLY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF IOWA

MICHAEL W. JANICEK, P.E. IA. REG. NO 15289 DATE 6/3/25
MY LICENSE RENEWAL DATE IS DECEMBER 31, 2025

Pages or sheets covered by this seal:
C-1 THROUGH C-18

DATE: 6/3/25
JOB NO.: 918633
SHEETS: 18
SHEET: C-1

HACKETT DEVELOPMENT SUBDIVISION
T&T HACKETT DEVELOPMENT GROUP LLC
MUSCATINE, IOWA
9185.25

Martin & Whitacre
Surveyors & Engineers, Inc.
P.O. BOX 413
VOICE (563) 263-7691
EMAIL: info@martin-whitacre.com
MUSCATINE, IOWA

REVISIONS:
1
2
3
4

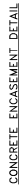
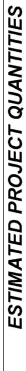
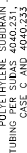
DATE: 6/3/25
JOB NO.: 918633
SHEETS: 18
SHEET: C-1

[illegible]

EMAIL info@martin-whitacre.com

HACKETT DEVELOPMENT SUBDIVISION
T&T HACKETT DEVELOPMENT GROUP
LLC
MUSCATINE, IOWA

GENERAL NOTES & DETAILS	PROJ NO:	9185.25	DRAWING NO:
	CONST PROJ:	000	
	SCALE:	AS NOTED	C-2
	DATE:	6/3/25	
			SHEET NO: 2 OF 18



 Martin & Whitacre Surveyors & Engineers, Inc. MUSCATINE, IOWA 1508 BIDWELL ROAD PHONE (563) 252-7891 EMAIL info@martin-whitacre.com				HACKETT DEVELOPMENT SUBDIVISION T&T HACKETT DEVELOPMENT GROUP LLC MUSCATINE, IOWA				TYPICAL SECTIONS, SUMMARY OF QUANTITIES				DRAWING NO. 9183-23		C-3	
DATE		DESCRIPTION		BY		DESIGNED BY: MAR		DRAWN BY: MAR		CONST. PROJ: 000		SCALE: AS NOTED		SHEET NO. 1 OF 18	
2															

SANITARY SEWER STRUCTURE SCHEDULE — SW-301									
STRUCTURE NAME	TYPE	STATION	OFFSET	RIM EL.	INV. IN	INV. OUT			
SAMH-1	SW-301	5+10.86	L 32.50'	692.28		680.28			
SAMH-2	SW-301	21+13.24	R 16.50'	697.27		685.27			
SAMH-3	SW-301	7+86.00	L 4.60'	693.77	679.22	679.22			
SAMH-4	SW-301	11+65.50	L 32.50'	687.78	675.88	675.78			
SAMH-5	SW-301	42+42.66	0.00'	674.93	664.73	664.63			
SAMH-EX	SW-301	42+83.98	0.00'	671.76	664.19				

SANITARY SEWER PIPES				STRUCTURE TO STRUCTURE	
NAME	SIZE	LENGTH	GRADE		
P — (1)	8"	41 LF	1.06%	SAMH-5-664.63 TO SAMH-EX-664.19	
P — (2)	8"	368 LF	0.88%	SAMH-3-679.12 TO SAMH-4-675.88	
P — (3)	8"	128 LF	4.72%	SAMH-2-685.27 TO SAMH-3-679.22	
P — (4)	8"	264 LF	0.40%	SAMH-1-680.28 TO SAMH-3-679.22	
P — (12)	8"	111 LF	10.00%	SAMH-4-675.78 TO SAMH-5-664.73	

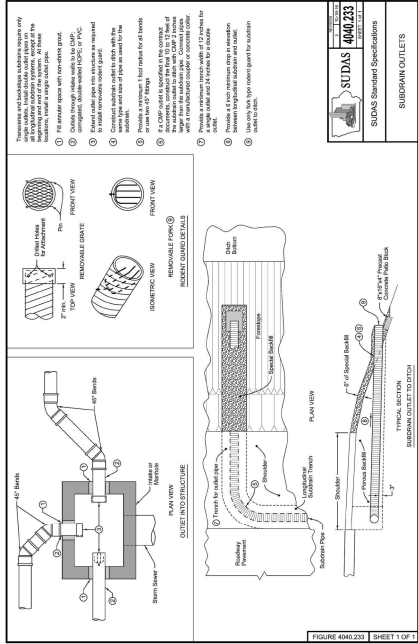
STORM SEWER SW-501 — TYPE R INTAKES									
NAME	SIZE	STATION	OFFSET	TC EL.	FORM EL.	INV. IN	INV. OUT		
CB-1	SW-501	3+45.42	-13.50	687.38	686.88	15" SW, 683.34	15" NE, 683.34		
CB-2	SW-501	3+45.42	13.50	687.38	686.88		15" NE, 683.88		
CB-3	SW-501	8+50.00	13.50	693.46	692.96		15" N, 689.96		
CB-4	SW-501	8+50.00	-13.50	693.46	692.96	15" S, 689.42	15" E, 689.42		
CB-5	SW-501	11+74.84	13.50	687.33	686.83		15" N, 683.83		

STORM SEWER PIPE TABLE							
PIPE NUMBER	PIPE SIZE	LENGTH (LF)	GRADE (%)	START INVERT	END INVERT		
P — (5)	18"	17	2.00%	668.46	668.80		
P — (6)	15"	123	9.90%	671.14	683.30		
P — (7)	15"	27	2.00%	683.30	683.83		
P — (8)	15"	323	1.90%	683.30	689.42		
P — (9)	15"	27	2.00%	689.42	689.96		
P — (10)	15"	6	5.00%	683.06	683.34		
P — (11)	15"	27	2.00%	683.34	683.88		

STORM SEWER SW-501 — TYPE Q INTAKES									
NAME	TYPE	STATION	OFFSET	TC EL.	FORM EL.	INV. IN	INV. OUT		
CB-6	SW-501 — TYPE Q	11+74.84	13.00'	686.83	686.83	15" S, 683.30	15" NE, 683.30		

STORM SEWER MANHOLES — SW-401									
NAME	STATION	OFFSET	RIM EL.	INV. IN	INV. OUT				
STMH-48"	28+72.44	0.00'	674.14	15" SW, 671.14	18" N, 668.80				
STMH-84"	3+45.59	L 19.15'	687.60	15" SW, 683.06					

FLARED END SECTIONS			
NAME	SIZE	STATION	OFFSET
FES	18"	29+89.49	0.00'
			668.46

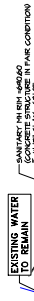


#	DATE	DESCRIPTION	BY	DESIGNED BY:	DATE
				MAR	
				MAR	
				PROJECT ENGR.	MPV

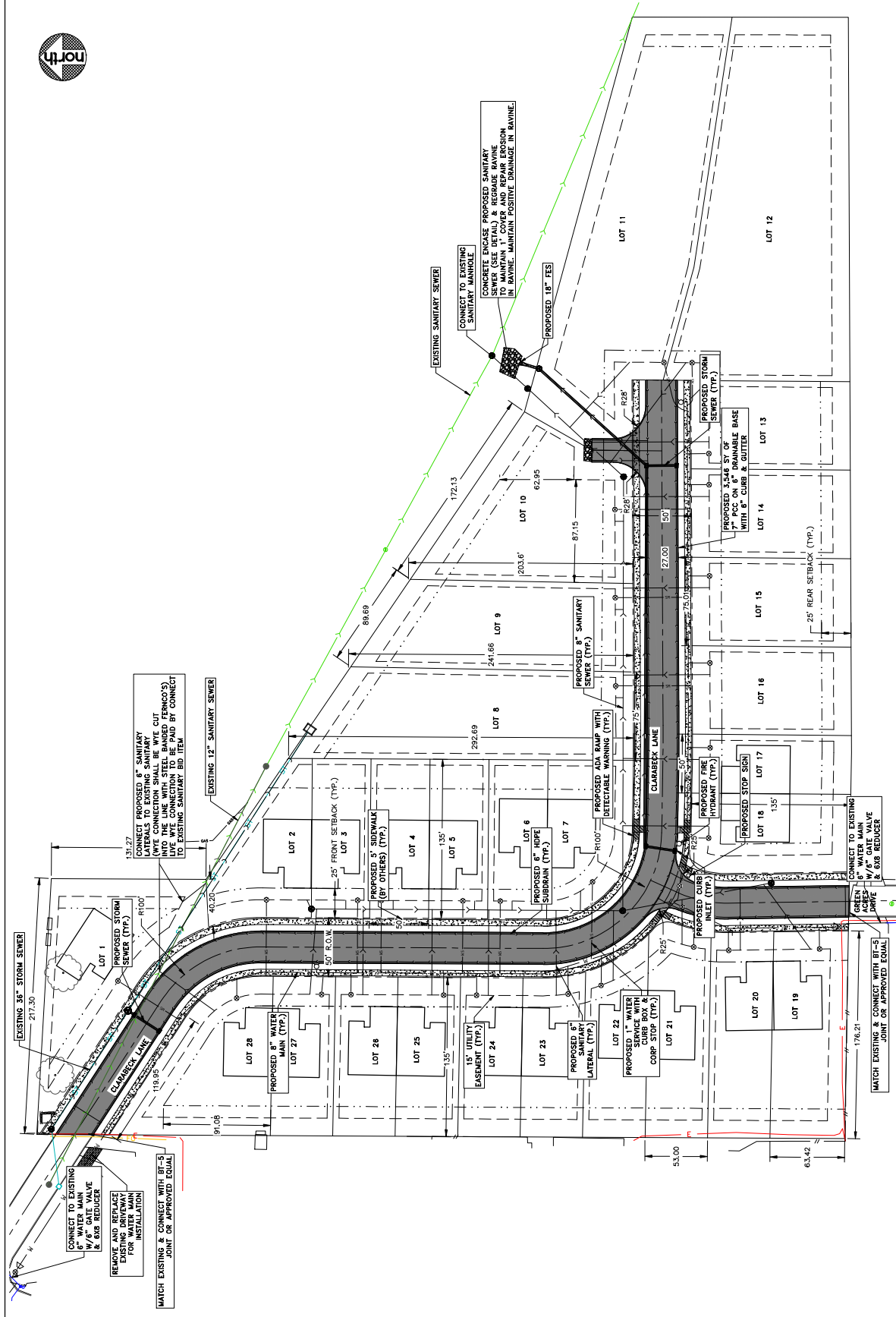
Martin & Whitacre
Surveyors & Engineers, Inc.
 1508 BIDWELL ROAD
 MUSCATINE, IOWA
 PHONE 563-253-7891
 EMAIL: info@martin-whitacre.com

HACKETT DEVELOPMENT SUBDIVISION
 T&T HACKETT DEVELOPMENT GROUP
 LLC
 MUSCATINE, IOWA

SEWER TABLES & DETAILS				DRAWING NO.
PROJ NO:	0185.25			C-4
CONST PROJ:	000			
SCALE:	AS NOTED			
DATE:	6/7/23			
				SHEET NO: 4 OF 18

CONTROL POINTS
IOWA REGIONAL COORDINATE SYSTEMBENCHMARK LIST
(DATUM - NSRS II)

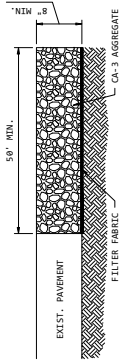
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1508 BIDWELL ROAD
MUSCATINE, IOWA
PHONE (563) 263-7891
EMAIL: info@martin-whitacre.com



#	DATE	DESCRIPTION	BY	DESIGNED BY:	Martin & Whitacre Surveyors & Engineers, Inc. 1508 BIDWELL ROAD MUSCATINE, IOWA PHONE (563) 253-7691 EMAIL: info@martin-whitacre.com	HACKETT DEVELOPMENT SUBDIVISION T&T HACKETT DEVELOPMENT GROUP LLC MUSCATINE, IOWA	PROPOSED SITE & UTILITY PLAN	PROJ NO:	9845-25	DRAWING NO:	C-6
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				SCALE:				AS NOTED			
				DATE:				6/3/25			
				PROJECT ENGR:				AWJ			

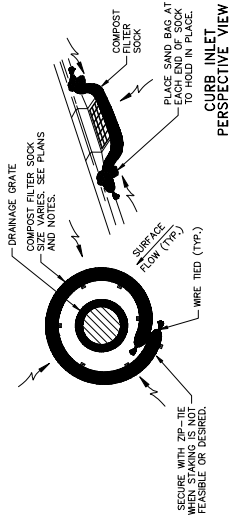
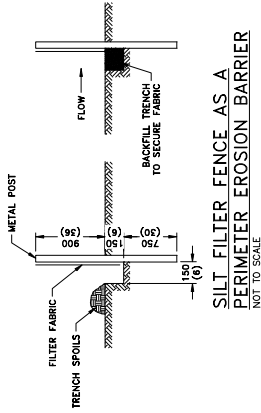
GRADING SUMMARY			
		CUT (CY)	FILL (CY)
	UNADJUSTED	11,724.18	9,014.71
	FACTORED PAVEMENT	743.22	571.46
	SUBTOTAL	12,467.40	8,443.25
	25% SHRINKAGE		2,110.81
	TOTAL	12,467.40	10,554.06

NET (CY) TO BE SPREAD ON SITE	1,913.34
-------------------------------	----------



- NOTES:
- 1.) CONTRACTOR TO MAINTAIN MINIMUM DEPTH AND SHALL REMOVE SOIL FROM CONSTRUCTION ENTRANCE, AS REQUIRED.
 - 2.) CONSTRUCT 14' WIDE FOR ONE-WAY TRAFFIC AND 20' WIDE FOR TWO-WAY TRAFFIC.

VEHICLE TRACKING CONTROL

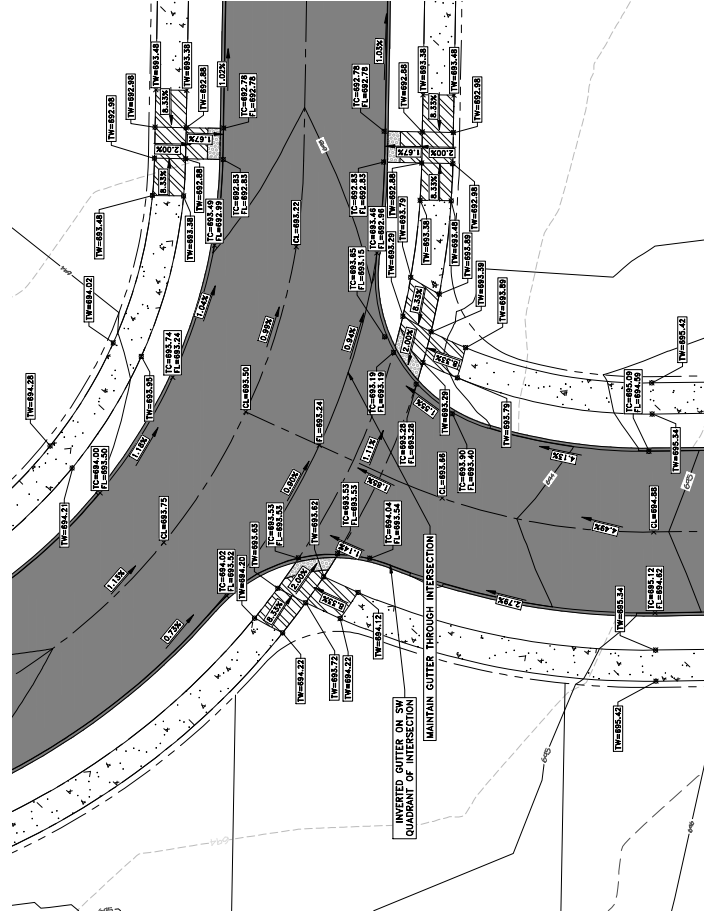
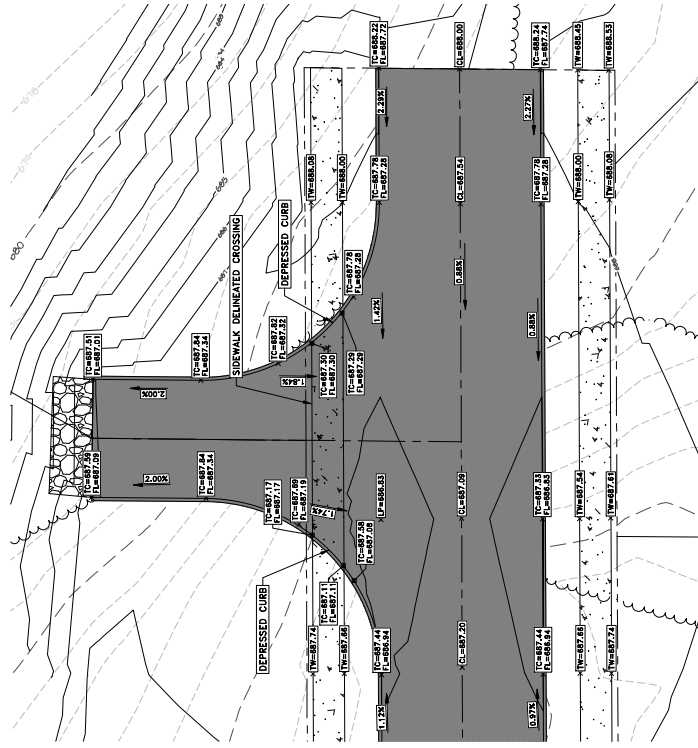


COMPOST FILTER SOCK INLET PROTECTION
NOT TO SCALE

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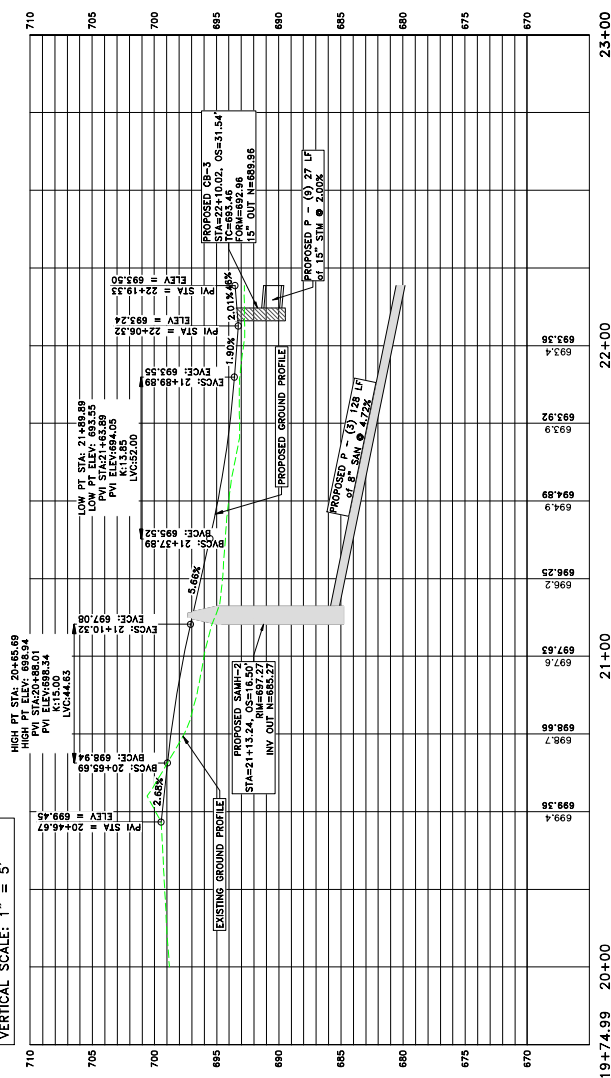
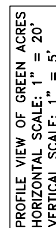
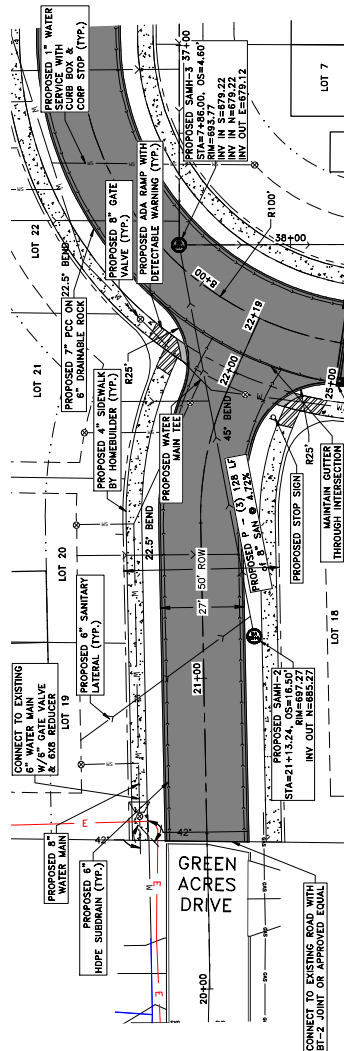
-  PROPOSED PEDESTRIAN RAMP
-  FUTURE 5" PCC SIDEWALK BY HOMEOWNER



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					MAIR							CONST PROJ:	000				
						MAIR						SCALE:	AS NOTED				
												DATE:	6/7/25				

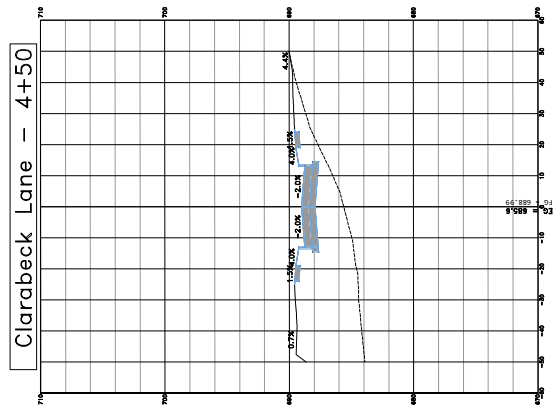
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Surveyors & Engineers, Inc.
1508 BIDWELL ROAD
PHONE 563-353-7811
EMAIL info@martinwhitacre.com

MUSCATINE, IOWA

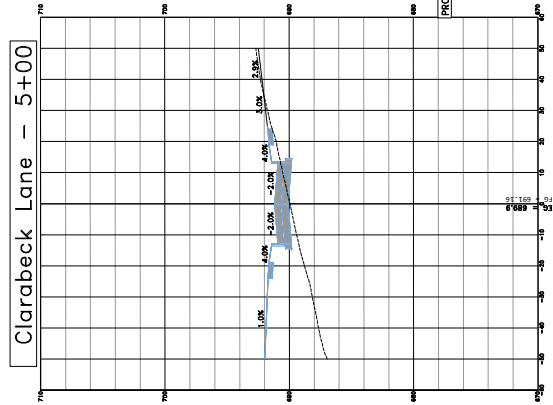


#	DATE	DESCRIPTION	BY	DESIGNED BY:	 Martin & Whitacre Surveyors & Engineers, Inc. MUSCATINE, IOWA 1508 BIDWELL ROAD PHONE (563) 283-7891 EMAIL: info@martin-whitacre.com	HACKETT DEVELOPMENT SUBDIVISION T&T HACKETT DEVELOPMENT GROUP LLC MUSCATINE, IOWA	PLAN & PROFILE - GREEN ACRES	PROJ NO:	918525	DRAWING NO:
			DRAWN BY:	MAR				CONST PROJ:	000	C-12
				MAR				SCALE:	AS NOTED	SHEET NO:
			PROJECT ENGR:	NOT				DATE:	6/3/24	SHEET OF:
									12 OF 18	

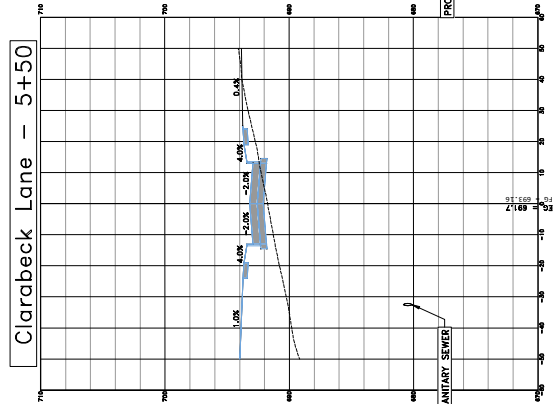
NOTE:
REFER TO GRADING & EROSION
CONTROL PLAN FOR GRADING
OUTSIDE OF RIGHT OF WAY



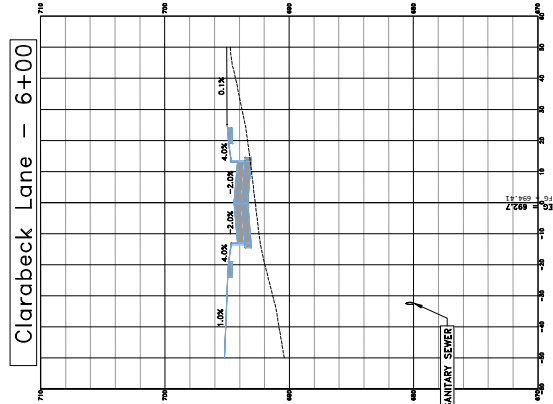
Clarabeck Lane - 4+50



Clarabeck Lane - 5+00

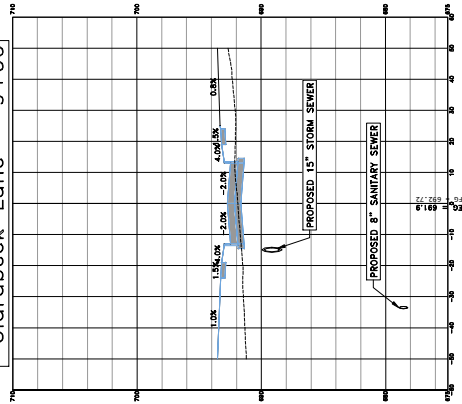
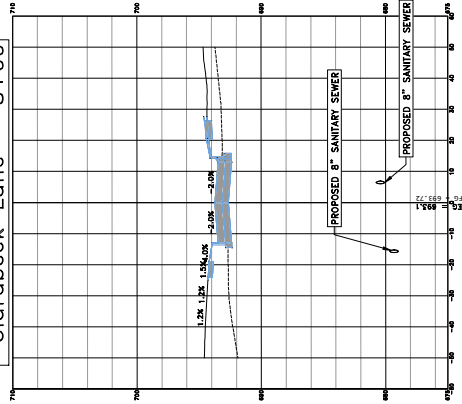
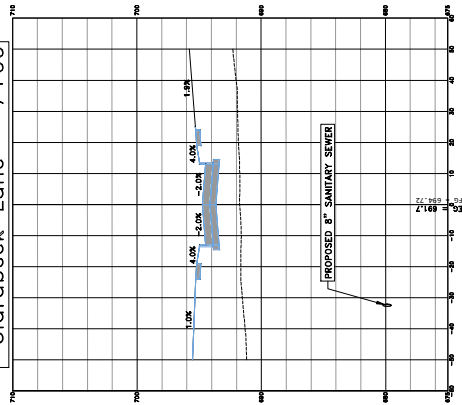
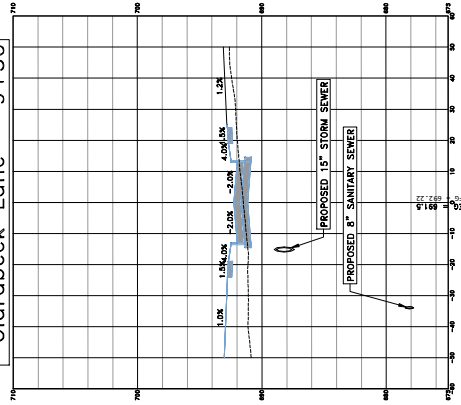
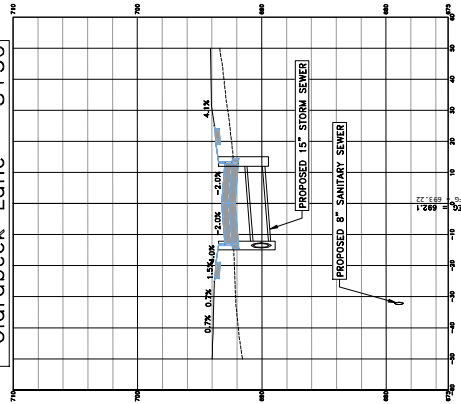
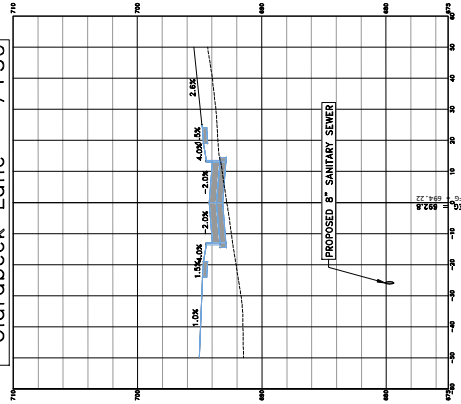
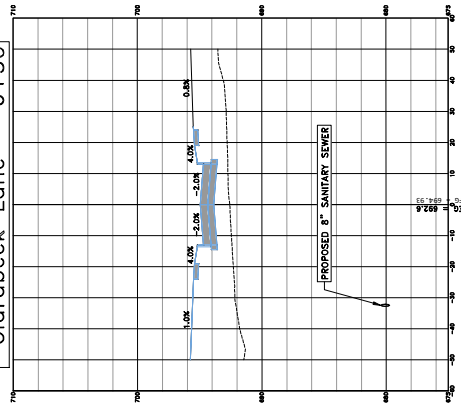


Clarabeck Lane - 5+50



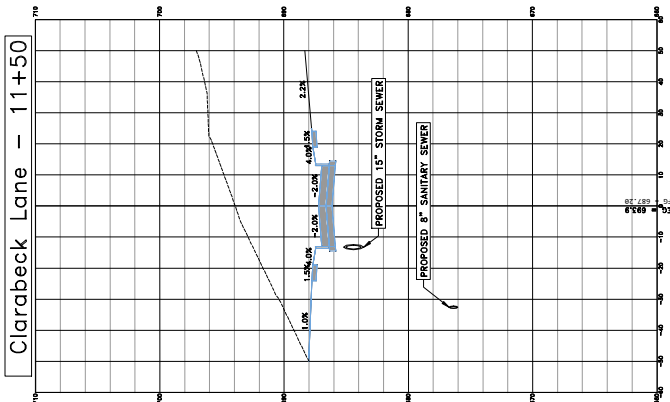
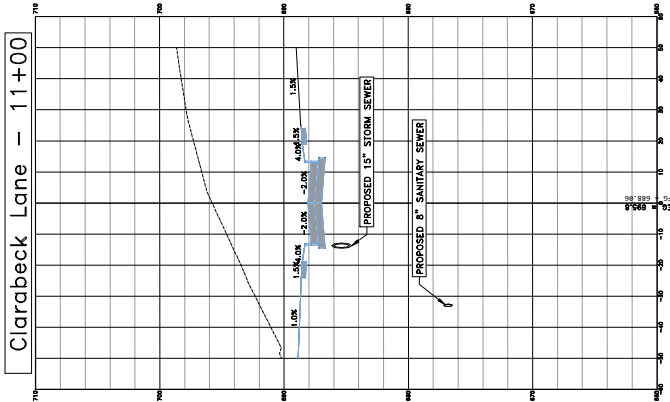
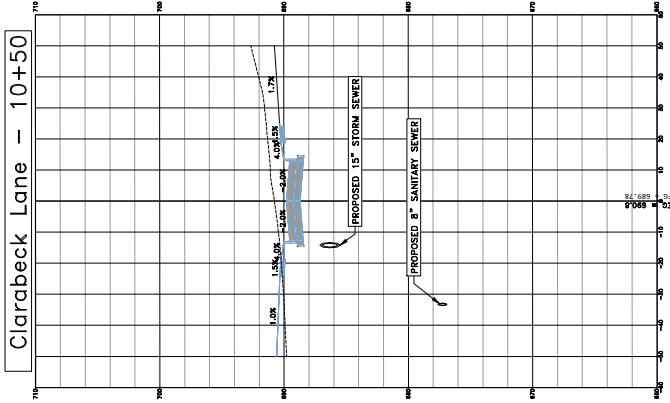
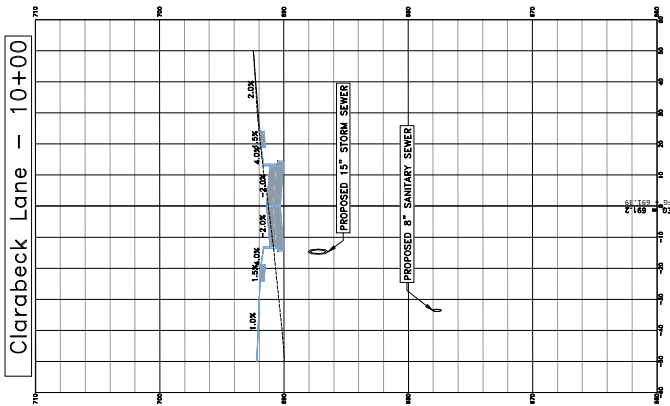
Clarabeck Lane - 6+00

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#	DATE	DESCRIPTION	BY	DESIGNED BY:	 Martin & Whitacre Surveyors & Engineers, Inc. 1508 BIDWELL ROAD MUSCATINE, IOWA PHONE (563) 253-7891 EMAIL: info@martin-whitacre.com	HACKETT DEVELOPMENT SUBDIVISION T&T HACKETT DEVELOPMENT GROUP LLC MUSCATINE, IOWA	CROSS SECTIONS - 3	PROJ. NO.:	9183.25	DRAWING NO.:	C-16
								CONST. PROJ.:	000		
								SCALE:	AS NOTED		
								DATE:	6/3/25		
								SHEET NO.:	16 OF 18		

NOTE:
REFER TO GRADING & EROSION
CONTROL PLAN FOR GRADING
OUTSIDE OF RIGHT OF WAY



#	DATE	DESCRIPTION	BY	DESIGNED BY:	BY	DRAWN BY:	PROJECT ENGR:	MUSCATINE, IOWA	HACKETT DEVELOPMENT SUBDIVISION T&T HACKETT DEVELOPMENT GROUP LLC MUSCATINE, IOWA	CROSS SECTIONS - 4	DRAWING NO: 9185.25 C-17 SHEET NO: 17 OF 18

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1508 BIDWELL ROAD
PHONE 563-253-7811
EMAIL info@martin-whitacre.com

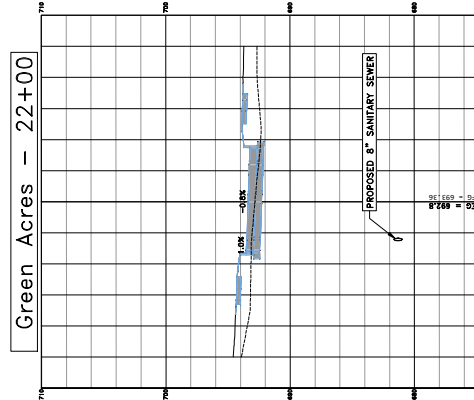
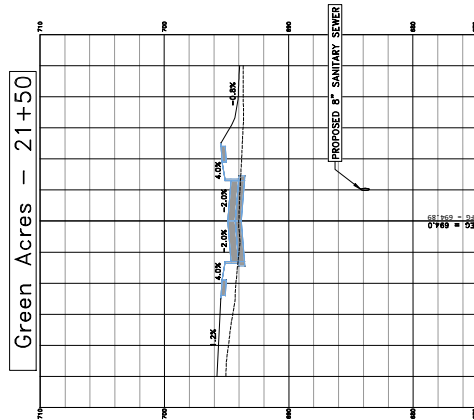
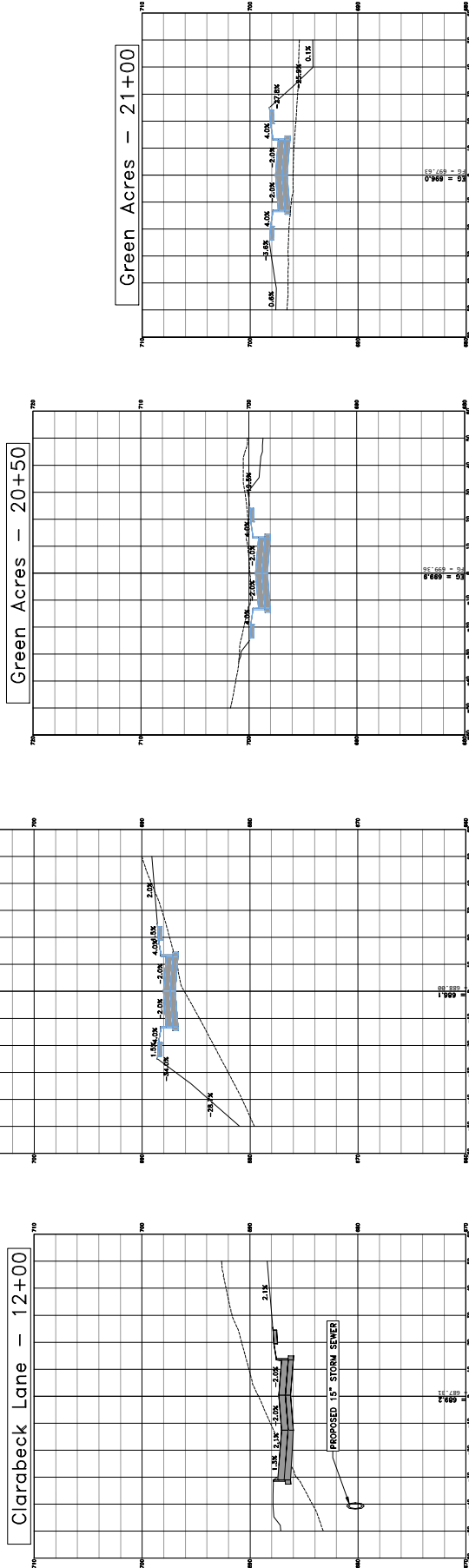
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CONST PROJ: 000
SCALE: AS NOTED
DATE: 6/2/25

HACKETT DEVELOPMENT SUBDIVISION
T&T HACKETT DEVELOPMENT GROUP
LLC
MUSCATINE, IOWA

CROSS SECTIONS - 4

DRAWING NO:
C-17
SHEET NO:
17 OF 18

NOTE:
REFER TO GRADING & EROSION
CONTROL PLAN FOR GRADING
OUTSIDE OF RIGHT OF WAY



#	DATE	DESCRIPTION	BY	DESIGNED BY:	MAK	PROJECT ENGR:	MAK	PROJECT ENGR:	MAK

Martin & Whitacre Surveyors & Engineers, Inc. 1508 BIDWELL ROAD PHONE 563-253-7871 EMAIL info@martinwhitacre.com				HACKETT DEVELOPMENT SUBDIVISION T&T HACKETT DEVELOPMENT GROUP LLC MUSCATINE, IOWA				CROSS SECTIONS - 5				DRAWING NO: PROJ NO: 0985.25 CONST PROJ: 000 SCALE: AS NOTED DATE: 6/3/25				C-18 SHEET NO: 18 OF 18			
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City of Muscatine

ITEM NUMBER 2026-0002

AGENDA ITEM SUMMARY

DATE: 1/6/2026

STAFF

Anthony Kies, Interim City Administrator
Matthew Mardesen, City Administrator

SUBJECT

Request to Approve Updated Memorandum of Understanding with Muscatine County Attorney

EXECUTIVE SUMMARY

Request to Approve an Updated Memorandum of Understanding with the Muscatine County Attorney's Office for the provision of Prosecution services to the City of Muscatine.

STAFF RECOMMENDATION

Staff recommends approval of the amendment to the Memorandum of Understanding

BACKGROUND/DISCUSSION

Effective July 14, 2014 the City entered into an agreement with the Muscatine County Attorney's Office to provide prosecution services for the City of Muscatine. There have been no increase in fees since the original agreement and at this time the Muscatine County Attorney's Office proposes an increase in fees from the original amount of \$40,000/year to \$50,000/year payable in quarterly installment of \$12,500 commencing July 1, 2026. All other terms of the Memorandum will remain in full force and effect.

CITY FINANCIAL IMPACT

This will be a \$10,000 increase to the City. Funding for this increase will be budgeted in the 2026/2027 budget.

ATTACHMENTS

1. Amended MOU - Muscatine County Attorney, City of Muscatine

AMENDED TO MEMORANDUM OF UNDERSTANDING

1. Previously, the Parties hereto executed a Memorandum of Understanding ("MOU") designating the manner by which the Muscatine County Attorney would provide prosecution services to the City of Muscatine, effective July 1, 2014, for City Ordinance Violations.
2. Pursuant to the terms of the MOU, the Muscatine County Attorney's Office has proposed an increase in the fee for these services.
3. Based on the Muscatine County Attorney's request, the Parties have reviewed and discussed the fee for such services and have agreed to increase the fee paid to the Muscatine County Attorney's Office to the sum of \$50,000.00 per year effective July 1, 2026. The sum shall be paid in quarterly installments at \$12,500.00 per quarter commencing on July 1, 2026.
4. All other terms of the MOU executed by the Parties in August 2014 shall remain in full force and effect (see attached document).

Korie L. Talkington
Muscatine County Attorney

Dated: _____

Matt Mardesen
Muscatine City Administrator

Dated: _____

MEMORANDUM OF UNDERSTANDING

1. This memorandum sets forth the manner by which the Muscatine County Attorney will provide prosecution services to the City of Muscatine. It is not intended to create any legal rights in any third party.
2. Effective July 1, 2014, the City of Muscatine shall authorize and designate on a permanent basis the Muscatine County Attorney and his assistants as the duly authorized prosecuting attorney under City of Muscatine ordinances. The County Attorney shall have the full authority described in those ordinances to prosecute violations and otherwise represent the City of Muscatine's interests in the enforcement of criminal and civil violations.
3. This arrangement shall last indefinitely. Either the Muscatine County Attorney or the City of Muscatine may cancel this arrangement at any time. Each party will give the other 90 days notice of the cancelation.
4. The City of Muscatine shall pay to Muscatine County a sum of \$40,000 per year for prosecution services. The funds shall be paid on a quarterly basis. This payment for prosecution services shall compensate Muscatine County for the personal services of attorneys and support staff, use of computer software and office equipment, and any office supplies incidental to prosecution services. The City of Muscatine will pay separately any litigation costs such as witness fees, court costs, or service fees. The Muscatine County Attorney will obtain advance authorization from the Muscatine City Administrator, or his designee, prior to incurring any expert witness fees or other fees that would be outside the normal costs of litigation to the City of Muscatine. In all cases where permitted by law the Muscatine County Attorney will seek to hold criminal defendants who have been adjudicated guilty liable for court costs.
5. The Muscatine County Attorney shall inform the Muscatine City Administrator of any proposed increase in the yearly cost of prosecution services not later than the January 15 preceding the July 1 on which such increase would take effect. The Muscatine County Attorney agrees that the soonest he would propose any such increase would be for the fiscal year commencing July 1, 2016.

This memorandum is approved by the following parties:

Alan R. Ostergren 8/28/2014
Alan R. Ostergren Date
Muscatine County Attorney

Gregg Mandsanger 8/22/14
Gregg Mandsanger Date
Muscatine City Administrator



City of Muscatine

ITEM NUMBER 2026-0005

AGENDA ITEM SUMMARY

DATE: 1/6/2026

STAFF

LeAnna McCullough, Interim Finance Director

SUBJECT

Request to Approve and Accept the Annual Comprehensive Financial Report and Audit for the Year Ended June 30, 2025

EXECUTIVE SUMMARY

The annual comprehensive financial report and audit for the City of Muscatine for the year ended June 30, 2025, was completed in early December 2025. The City's Audit Committee met with Sarah Bohnsack of Bohnsack & Frommelt LLP, the City's auditing firm, on December 16th. 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. ACFR 2025 E-File

City of Muscatine, Iowa



Annual Comprehensive Financial Report

For the Year Ended June 30, 2025

CITY OF MUSCATINE, IOWA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025

SUBMITTED BY:

**FINANCE DEPARTMENT
CITY OF MUSCATINE, IOWA**

**Nancy A. Lueck
Finance Director**

**LeAnna McCullough
Accounting Supervisor**

COVER:

Weed Park Lagoon

The Weed Park Lagoon Bank Stabilization Project was completed in fiscal year 2024/2025. Erosion had become a problem causing the lagoon to prematurely fill with silt. This project stabilized the water's edge by adding rip rap around the entire lagoon. The island in the upper section of the lagoon also had rip rap added and the viewing deck on the edge of the lagoon was replaced. Private donations funded restoration of the historic stone lighthouse and "duck house" on the island.

CITY OF MUSCATINE, IOWA
Comprehensive Annual Financial Report
For the Year Ended June 30, 2025

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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, City Council, and Citizens of the City of Muscatine

DATE: December 2, 2025

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, 2025.

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, 2025. 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.

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 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

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

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 2024/2025 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 2024 at 3.5%. The unemployment rate for 2020 was 5.8%, for 2021 was 4.2%, for 2022 was 3.0%, and for 2023 was 3.2%, with the higher rates in 2021 and 2022 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 recent years, the MP&W communications division completed a 100% fiber optic network and Muscatine now has 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.

The City provides tax abatements or tax rebates for urban renewal and economic development projects with tax increment financing as approved and directed by the City Council. For these types of projects, the City enters into economic development agreements with developers. The agreements require the City to rebate a portion of the property tax paid by the developers, to pay the developers an economic development grant, or to pay the developers a predetermined dollar amount. The developer also has to meet the terms of the agreement. Tax abatements have long-term benefits, including private investment, job creation, and establishing a stronger, broader tax base.

The City of Muscatine's Tax Increment Financing (TIF) Policy adopted in December of 2022 provides that: (1) the City may provide TIF funds for projects that meet City goals, align with the City's comprehensive plan, and comply with the City's development standards and zoning ordinances; (2) the City may provide TIF funds for projects that are in the best interests of the overall community and do not deter from quality of life or environment; (3) the City may provide TIF funds for projects that improve property designated as "blighted" in the City's Urban Renewal Plan; (4) any project seeking TIF funds must demonstrate that the project will not occur in Muscatine or will be reduced in scope without TIF; (5) the City may provide TIF funding for residential, commercial, or industrial projects; and (6) the amount and structure of TIF funding is dependent on whether the project meets certain goals such as meeting affordable housing needs, whether there is a need for public infrastructure to serve the project, or if the project is located within strategic areas of the City. Meeting TIF policy guidelines or other criteria is not intended to guarantee the award of financial assistance. The City's current development agreements with Tax Increment Financing are listed in Note 14 to the financial statements. These agreements meet one or more of the provisions of the City's TIF Policy.

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 provided that this work be done over 2-3 years. Construction on phase 5 began in the spring of 2021 and was completed in 2023. Construction on phases 6-A and 6-B began in 2023 and is scheduled to be completed in the fall of 2025. Construction on phase 6-C began in 2024 and is scheduled to be completed by the end of calendar year 2025. Construction on phase 6-D began in the spring of 2025 and is scheduled to be completed in 2025/2026.

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 \$4.1 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 \$741,154 in 2024/2025.

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 three-plus mile 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 and was completed in 2023/2024 on the Grandview Avenue phase of the project, which was the next phase of the Corridor project. The final phase of this project is the roundabout at the Mississippi Drive/Grandview intersection (Carver Corner). This project is currently under design with construction scheduled for fiscal year 2026/2027.

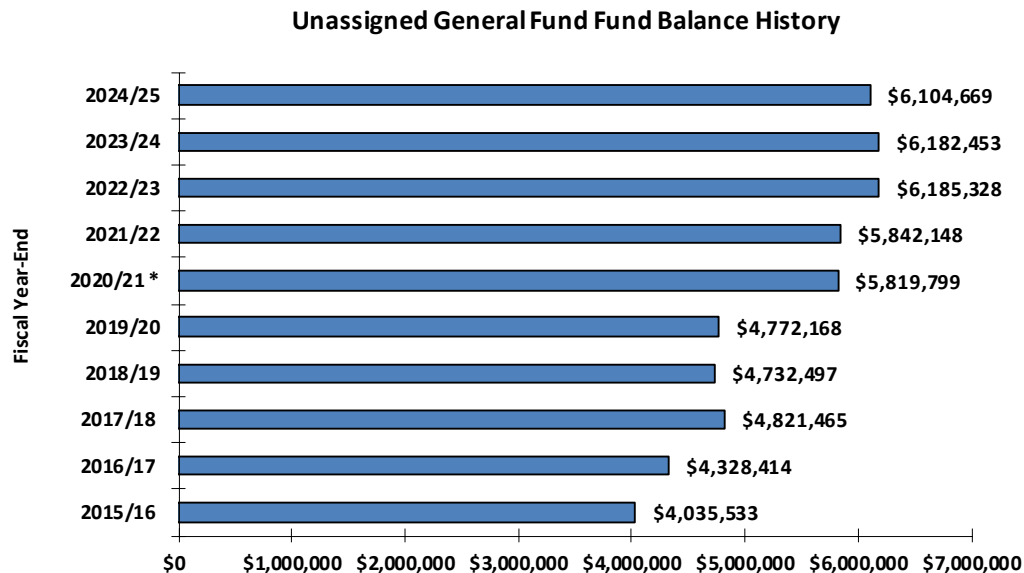
Airport Long-Range Plan. The City continues to complete improvements at the municipal airport as part of the long-range plan for this facility. An update to the Airport Layout Plan was completed in 2018/2019 that identified future year improvements for the airport. Engineering design was completed in 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. The Airport Fuel Tank Relocation project, with State grant funding, and the Airport Lights, PAPIs, REILs for Runway 12/30 and Parallel Taxiway project, with substantial federal funding, were underway in 2024/2025 and are scheduled to be completed in 2025/2026.

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. The establishment of this fee 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 franchise fee rate has varied since its implementation. The rate was 3% for fiscal years 2022/2023 through 2024/2025. The rate for 2025/2026 was increased to 5% due in part to State legislation which limited property taxes for the upcoming year.

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 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 remained in their respective funds.

For June 30, 2024, the unassigned General Fund balance decreased by \$2,875 to \$6,182,453 which was 25.9% of General Fund expenditures. For the 2023/2024 fiscal year, the original General Fund budget was “balanced” by using \$261,600 of the State COVID Relief funds and \$324,200 of ARPA funds in order to

maintain service levels to our residents. As was the case in 2022/2023, it was found that these one-time funds were not needed to balance the budget and those funds remained in their respective funds.

For June 30, 2025, the unassigned General Fund balance decreased by \$77,784 to \$6,104,669 which was 23.8% of General Fund expenditures. For the 2024/2025 fiscal year, the amended General Fund budget was “balanced” by using \$356,496 of the State COVID Relief and other one-time funds in order to maintain service levels to our residents. As was the case in 2023/2024, it was found that these one-time funds were not needed to balance the budget and those funds remained 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 and other funding limitations, 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.

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, it decreased to \$461,821 for 2023/2024, and further decreased to \$384,851 for 2024/2025. The backfill will decrease to \$307,881, to \$230,911, to \$153,940, and to \$76,970, for the following four 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 began impacting city governments 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 full 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. The rate was 3% for fiscal years 2022/2023 through 2024/2025. The rate for 2025/2026 was increased to 5% due in part to State legislation which limited property taxes for the upcoming year. 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 \$1,508,100 of incremental taxes were not claimed by the City for 2024/2025 and this amount is estimated at 1,919,800 for 2025/2026. This results in increased regular taxable values and increased taxes generated by the 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 2025/2026 include (1) completion of the engineering design and the start of construction for the roundabout at the intersection of Mississippi Drive and Grandview Avenue – Carver Corner, (2) continuing construction on phase 6 of the multi-year, multi-phase West Hill Sewer Separation project, (3) completing construction of the new multi-use Sports Dome, (4) continuing the annual pavement management, (5) continuing improvements at the Water Pollution Control Plant, and (6) continuing 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, 2024. This was the 31st 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 2025/2026. 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 2025/2026 budget was the 41st 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 2026/2027 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/ Matt Mardesen
City Administrator

/s/ Nancy A. Lueck
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

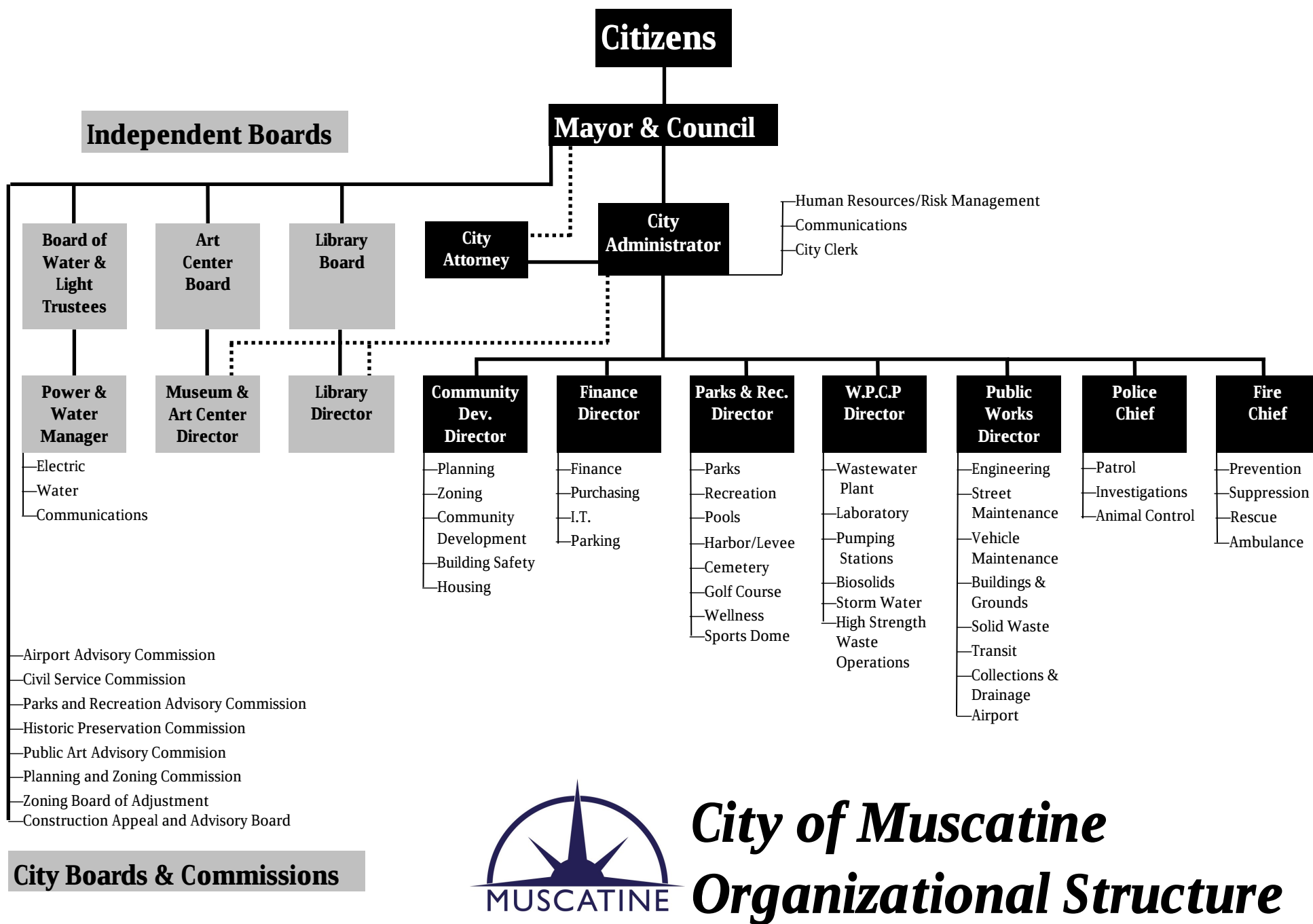
**City of Muscatine
Iowa**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO



CITY OF MUSCATINE, IOWA

**List of Principal Officials
June 30, 2025**

Dr. Brad Bark, Mayor

CITY COUNCIL

Matt Conard
At Large

Angie Lewis
At Large

Don Lampe
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

Matt Mardesen
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
Mike Hartman
Robert Fiedler
Richard Klimes
Jodi Royal-Goodwin
Anthony 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, 2025, 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, 2025, 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 88 percent, 91 percent and 85 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 (*Government Auditing Standards*). 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 implemented new accounting guidance related to Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. As a result, June 30, 2024 Governmental Activities, Business-type Activities, major enterprise funds, Water Pollution Control, Transfer Station, Refuse Collection, Airport, nonmajor enterprise funds, and discretely presented component unit, Muscatine Solid Waste Agency net positions were restated.

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 judgment 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 20-37 and 109-136 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 as listed in the table of contents, 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 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 December 2, 2025, 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 solely 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
December 2, 2025

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, 2025. 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 \$208,168,447 (net position). Of this amount, \$17,693,964 (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 \$8,749,951 during the year, compared to the restated net position at the close of the prior year. This overall increase includes a \$991,534 decrease in the governmental activities and a \$9,741,485 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 \$22,305,360, a decrease of \$2,637,797 in comparison with the prior year. There were increases and decreases in the City's major funds and non-major funds combined, with decreases of \$301,985 in the General fund, \$41,912 in the Employee Benefits fund, \$93,457 in the American Rescue Plan Act (ARPA) fund, \$22,642 in the Debt Service fund, \$2,495,149 in the Other Public Improvements fund, and \$1,518,680 in the Other Governmental funds. There were increases of \$1,776,806 in the Local Option Sales Tax fund and \$59,222 in the Road Use Tax fund. Of the ending balance, approximately 6% (\$1,225,249) was nonspendable, 71% (\$15,813,135) was restricted, 1% (\$299,006) was assigned, and 22% (\$4,967,970) 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 \$6,104,669, which was 23.8% of total general fund expenditures.
- The City's total bonded debt increased by \$3,527,179 (12.1%) during the current fiscal year. During the year, \$7,434,890 in new general obligation debt was issued and \$2,921,000 in general obligation debt was retired. Sewer revenue loans outstanding decreased by \$822,000 during the year.
- The City implemented Governmental Accounting Standards Board Statement (GASBS) No. 101, *Compensated Absences*, during fiscal year 2025. Implementation of this standard required restatement of the ending net position for the prior year; however, this implementation did not have a material impact on the City's financial statements.

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 38-41 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 Public 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 42-47 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 48-52 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 53-108.

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 \$208,051,861 at the close of the fiscal year ended June 30, 2025.

By far the largest portion of the City's net position (86.1%) 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	
	Not Restated		Not Restated		Not Restated	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$50,924,390	\$51,705,347	\$ 21,042,297	\$ 21,701,959	\$ 71,966,687	\$ 73,407,306
Capital assets	100,444,663	96,048,290	111,649,230	102,627,350	212,093,893	198,675,640
Total assets	<u>151,369,053</u>	<u>147,753,637</u>	<u>132,691,527</u>	<u>124,329,309</u>	<u>284,060,580</u>	<u>272,082,946</u>
Deferred outflows of resources	<u>5,219,885</u>	<u>4,785,702</u>	<u>893,578</u>	<u>1,006,967</u>	<u>6,113,463</u>	<u>5,792,669</u>
Long-term liabilities outstanding	44,182,417	37,969,394	10,122,138	10,763,397	54,304,555	48,732,791
Other liabilities	<u>3,974,508</u>	<u>4,659,254</u>	<u>2,597,029</u>	<u>3,101,049</u>	<u>6,571,537</u>	<u>7,760,303</u>
Total liabilities	<u>48,156,925</u>	<u>42,628,648</u>	<u>12,719,167</u>	<u>13,864,446</u>	<u>60,876,092</u>	<u>56,493,094</u>
Deferred inflows of resources	<u>20,594,261</u>	<u>20,096,901</u>	<u>535,243</u>	<u>597,841</u>	<u>21,129,504</u>	<u>20,694,742</u>
Net position:						
Net investment in capital assets	76,286,620	77,911,738	103,021,862	93,732,592	179,308,482	171,644,330
Restricted	10,965,516	14,074,263	200,485	173,303	11,166,001	14,247,566
Unrestricted	<u>585,616</u>	<u>(2,172,211)</u>	<u>17,108,348</u>	<u>16,968,094</u>	<u>17,693,964</u>	<u>14,795,883</u>
Total net position	<u>\$87,837,752</u>	<u>\$89,813,790</u>	<u>\$ 120,330,695</u>	<u>\$ 110,873,989</u>	<u>\$208,168,447</u>	<u>\$200,687,779</u>

A portion of the City's net position (5.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$17,693,964) 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 \$7,664,152 during the year. Restricted net position decreased by \$3,081,565. Unrestricted net position increased by \$2,898,081 during the year with the unrestricted net position of business-type activities increasing by \$140,254 and the unrestricted net position of governmental activities increasing by \$2,757,827.

City of Muscatine Changes in Net Position

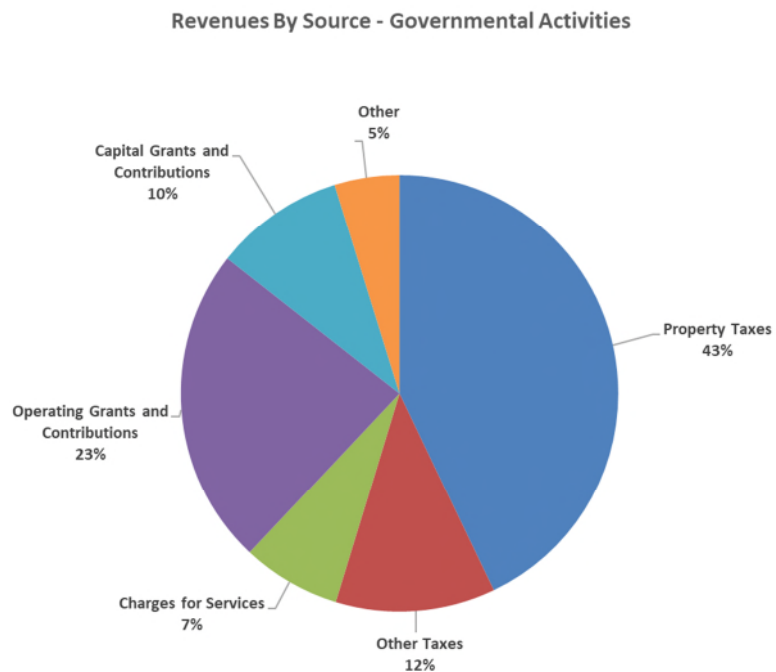
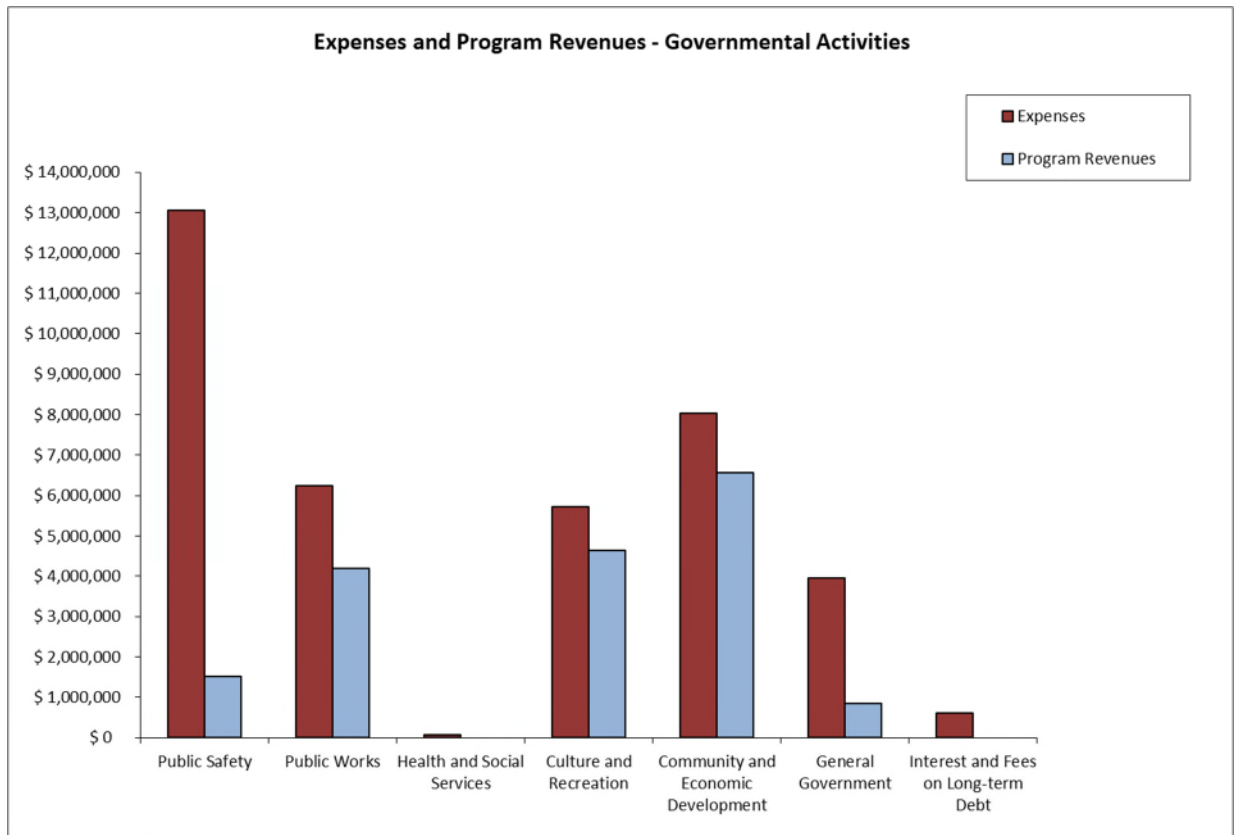
	Governmental activities		Business-type activities		Total	
	2025	Not Restated 2024	2025	Not Restated 2024	2025	Not Restated 2024
Revenues:						
Program revenues:						
Charges for services	\$ 3,202,304	\$ 3,907,192	\$ 17,533,580	\$ 17,073,567	\$ 20,735,884	\$ 20,980,759
Operating grants, contributions and restricted interest	10,323,453	8,196,115	1,276,780	1,276,333	11,600,233	9,472,448
Capital grants and contributions	4,218,171	4,320,062	2,893,160	3,870,848	7,111,331	8,190,910
General revenues:						
Property taxes	18,804,236	18,739,792	-	-	18,804,236	18,739,792
Utility taxes	62,375	60,229	-	-	62,375	60,229
Local option sales tax	4,121,686	4,114,250	-	-	4,121,686	4,114,250
Hotel/motel tax	563,311	585,232	-	-	563,311	585,232
Cable franchise tax	96,417	99,896	-	-	96,417	99,896
Utility franchise fees	332,628	313,906	-	-	332,628	313,906
Intergovernmental, not restricted to specific programs	864,820	935,869	-	-	864,820	935,869
Unrestricted investment earnings	1,237,018	1,076,093	725,691	753,493	1,962,709	1,829,586
Other	4,109	7,578	4,285	6,607	8,394	14,185
Total revenues	43,830,528	42,356,214	22,433,496	22,980,848	66,264,024	65,337,062
Expenses:						
Public safety	13,051,509	11,821,842	-	-	13,051,509	11,821,842
Public works	6,247,178	6,485,264	-	-	6,247,178	6,485,264
Health and social service	60,000	60,000	-	-	60,000	60,000
Culture and recreation	5,727,830	5,131,201	-	-	5,727,830	5,131,201
Community and economic development	8,020,840	6,704,243	-	-	8,020,840	6,704,243
General government	3,950,823	3,748,045	-	-	3,950,823	3,748,045
Interest and fees on long-term debt	606,421	398,391	-	-	606,421	398,391
Water pollution control	-	-	9,224,729	8,589,463	9,224,729	8,589,463
Transfer station	-	-	2,559,465	2,495,788	2,559,465	2,495,788
Refuse collection	-	-	2,546,247	2,511,842	2,546,247	2,511,842
Airport	-	-	519,646	470,639	519,646	470,639
Parking	-	-	219,585	210,317	219,585	210,317
Transit	-	-	1,296,662	1,304,687	1,296,662	1,304,687
Golf course	-	-	1,070,819	964,451	1,070,819	964,451
Boat harbor	-	-	41,485	39,828	41,485	39,828
Marina	-	-	9,416	10,367	9,416	10,367
Convention & visitors bureau	-	-	135,000	135,000	135,000	135,000
Ambulance	-	-	877,054	850,196	877,054	850,196
Public housing	-	-	1,349,364	1,149,973	1,349,364	1,149,973
Total expenses	37,664,601	34,348,986	19,849,472	18,732,551	57,514,073	53,081,537
Increase (decrease) in net position before transfers	6,165,927	8,007,228	2,584,024	4,248,297	8,749,951	12,255,525
Transfers in (out)	(7,157,461)	(5,296,090)	7,157,461	5,296,090	-	-
Increase (decrease) in net position	(991,534)	2,711,138	9,741,485	9,544,387	8,749,951	12,255,525
Net position, as restated, beginning of year	88,829,286	87,102,652	110,589,210	101,329,602	199,418,496	188,432,254
Net position, end of year	\$87,837,752	\$89,813,790	\$ 120,330,695	\$ 110,873,989	\$208,168,447	\$200,687,779

Governmental activities. Governmental activities decreased the City's net position by \$991,534 during the year. This overall decrease was due to the following:

- Revenues for governmental activities increased in total by \$1,474,314 or 3.5% from the previous year. This overall increase is due to the net effect of decreases in charges for services (\$704,888), capital grants and contributions (\$101,891), hotel/motel taxes (\$21,921), cable franchise tax

(\$3,479), intergovernmental not restricted to specific programs (\$71,049), and other revenues (\$3,469), with increases in operating grants, contributions and restricted interest (\$2,127,338), property taxes (\$64,444), utility taxes (\$2,146), local option sales tax (\$7,436), utility franchise fees (\$18,722), and unrestricted investment earnings (\$160,925).

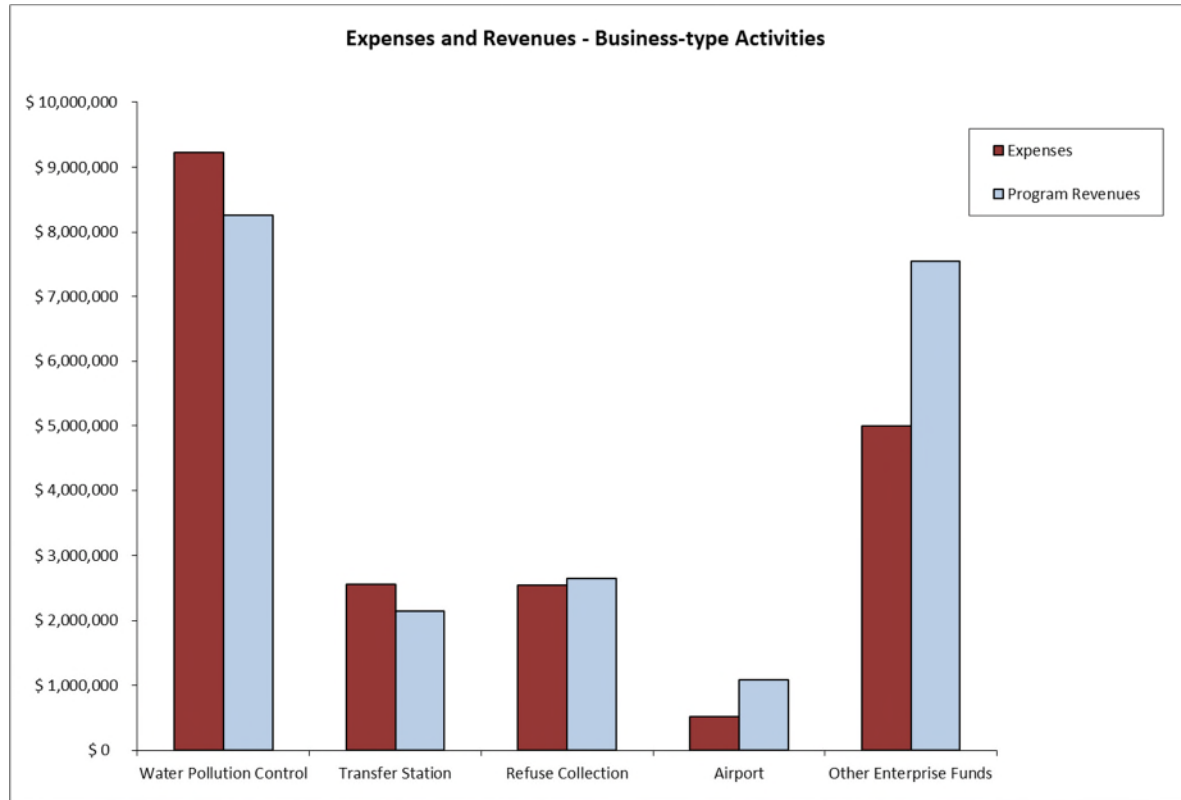
- Property taxes increased by \$64,444 (.3%). The City's property tax rate of \$15.67219 per \$1,000 for the current year, was the same as the tax rate in the prior year. The small increase was due a change in taxable valuations.
- Local option sales tax revenue increased by \$7,436 (.2%).
- Charges for services for governmental activities decreased by \$704,888 (18.0%) compared to the prior year. Public safety charges for services increased by \$27,349, public works charges decreased by \$505,301, culture and recreation charges decreased by \$35,984, community development charges decreased by \$185,850, and general government charges decreased by \$5,102. The decrease in public works is primarily due to a decrease in capital project cost reimbursements. The decrease in community development charges for services is primarily due to a \$169,136 decrease in building permits.
- Operating grants, contributions, and restricted interest increased by \$2,127,338. There were increases of \$178,676 in public safety, \$161,377 in public works, \$68,915 in culture and recreation, \$1,717,904 in community and economic development, and \$466 in general government. The increase in community and economic development is from \$909,901 in increased American Rescue Plan Act (ARPA) funds earned and increased community development grant revenues compared to the prior year.
- Capital grants and contributions decreased by \$101,891 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 \$160,925 in the current year compared to the prior year.
- Expenses for governmental activities increased by \$3,315,615 (9.7%) from the previous year.
- Governmental expenses increased in the public safety function (\$1,229,667), decreased in public works (\$238,086), increased in culture and recreation (\$596,629), increased in community and economic development (\$1,316,597), increased in general government (\$202,778), and increased in interest and fees on long-term debt (\$208,030).



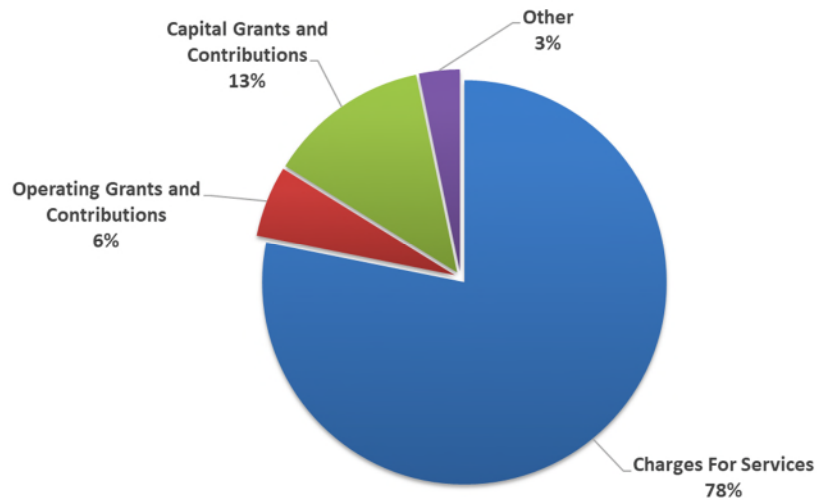
Business-type activities. Business-type activities increased the City's total net position by \$9,741,485 during the year. Increases in net position were reported in the Water Pollution Control, Refuse Collection, Airport, Transit, Golf Course, and Public Housing funds. Decreases in net position were reported in the Transfer Station, Parking, Boat Harbor, Convention and Visitors Bureau, Ambulance, and Soccer Events funds.

- Net position of the Water Pollution Control fund increased by \$7,896,819 during the year. This overall increase is primarily due to transfers from the Local Option Sales Tax fund which funded \$8,383,550 of sewer-related capital project costs during the year.
- Net position of the Transfer Station fund decreased by \$349,607 during the year.
- Net position of the Refuse Collection fund increased by \$39,930 during the year.
- Net position of the Airport fund increased by \$600,602 during the year.
- Net position of the non-major enterprise funds increased by \$1,348,538 during the year due to increases in the Transit (\$960,825), Golf Course (\$162,617), and Public Housing (\$604,019) funds. These increases were partially offset by decreases in the Parking (\$38,649), Boat Harbor (\$18,482), Convention and Visitors Bureau (\$102,562), Ambulance (\$186,516), and Soccer Events (\$32,714) funds.
- Revenues for the business-type activities decreased in total by \$663,938 (2.9%).
- Charges for services increased in total by \$460,013 (2.7%). Water pollution control charges for services increased by \$576,504, transfer station charges decreased by \$51,775, refuse collection charges increased by \$2,431, airport charges increased by \$6,760, and non-major business type fund charges decreased in total by \$73,907.
- For non-major business-type activities, there was a decrease of \$913 in parking charges, an increase of \$3,188 in transit charges, an increase of \$120,042 in golf course charges, an increase of \$3,593 in boat harbor charges, a decrease of \$573 in marina charges, a decrease of \$166,529 in ambulance charges, an increase of \$50 in soccer event charges, and a decrease of \$32,765 in public housing charges.
- Operating grants and contributions had a minimal increase of \$447. Operating grants and contributions increased by \$269 in the water pollution control fund, decreased by \$847 in the refuse collection fund, decreased by \$28,317 in the transit fund, and increased by \$29,342 in the public housing fund.
- Capital grants and contributions decreased in total by \$977,688. Water pollution control capital grants and contributions decreased by \$3,572,930 (developer contribution in the prior year), airport capital grants increased by \$937,839, transit capital grants increased by \$1,071,616, and public housing capital grants increased by \$585,787.
- Expenses for the business-type activities increased \$1,116,921 (6.0%). Expenses increased by \$635,266 in the water pollution control fund; increased by \$63,677 in the transfer station fund;

increased by \$34,405 in the refuse collection fund; increased by \$49,007 in the airport fund; increased by \$9,268 in the parking fund; decreased by \$8,025 in the transit fund; increased by \$106,368 in the golf course fund; increased by \$1,657 in the boat harbor fund; decreased by \$951 in the marina fund; increased by \$26,858 in the ambulance fund; and increased by \$199,391 in the public housing fund.



Revenues By Source - Business-type Activities



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 \$22,305,360, a decrease of \$2,637,797 (10.6%) in comparison with the prior year. There was a decrease in fund balance of \$301,985 in the general fund, a decrease of \$41,912 in the employee benefits fund, an increase of \$1,776,806 in the local option sales tax fund, an increase of \$59,222 in the road use tax fund, a decrease of \$93,457 in the American Rescue Plan Act (ARPA) fund, a decrease of \$22,642 in the debt service fund, a decrease of \$2,495,149 in the other public improvements fund, and a decrease of \$1,518,680 in other governmental funds.

Of the combined \$22,305,360 governmental fund balances at year-end, \$1,225,249 (5.5%) is classified as nonspendable and includes prepaid items, advances to other funds, and permanent fund principal. A total of \$15,813,135 (70.9%) is classified as restricted by grantors, state or federal laws, or enabling legislation. Assigned fund balances total \$299,006 (1.3%) with these funds assigned for purchases on order and future equipment purchases. The remaining \$4,967,970 is classified as unassigned (22.3%). By definition unassigned balances include all deficit balances. There were deficit fund balances in five community development special revenue funds due to the timing of receipt of grant funds for these projects. There were deficit balances in two nonmajor capital project funds that will be funded from future bond issues. 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 \$6,104,669, while the total fund balance was \$6,569,318. The General Fund balance includes a total of \$165,643 classified as nonspendable for prepaid items and advances to other funds. The assigned portion of the balance totals \$299,006 which includes \$18,627 for purchases on order and \$280,379 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 23.8% and 25.6%, respectively, of total general fund expenditures. The unassigned and total general fund balance percentages were slightly lower than the prior year percentages of 25.9% and 28.8%, respectively.

The City of Muscatine's total general fund balance decreased by \$301,985 (4.4%) during the current fiscal year. The City's unassigned general fund balance decreased by \$77,784 (1.3%). The unassigned balance decrease was in line with the unassigned balance decrease of \$279,667 that was projected at the time the budget was amended in April of 2025. Actual general fund revenues varied compared to the projected amounts with several revenue sources exceeding the projected amounts (utility franchise fees, community development fees, police grant and other revenues, and interest), and other revenues being less than projected (hotel/motel taxes, library, and cemetery). Most general fund departments had expenditures less than their budget appropriations.

The State of Iowa had in prior years allowed a maximum levy rate of \$8.10 per thousand dollars of assessed value and an additional \$0.27 in an emergency levy. The City had been at the maximum levy rates for many years. However, in 2023, the State of Iowa adopted House File 718, introducing significant overhauls to the property tax system that has existed since 2013. The updated legislation consolidates a number of property tax levies into one new general fund levy, the Consolidated General Fund Levy (CGF). Depending upon tax base growth in communities, this change restricts city revenue growth. This change will challenge the City with potential revenue reductions as costs continue to rise. The City continues to evaluate the revenue impact of this legislation. The General Fund balances discussed above are considered adequate by management. The City's policy on fund balance of the General Fund, is to have unassigned fund balance maintained at no lower than 16.7% and up to 25 percent of general fund expenditures, which maximum level represents 90 days of cash flow. Fund balances on June 30 cover the City's cash flow needs before collecting property taxes (in September and March each year) so that cash flow borrowings are unnecessary. Fund balances also provide flexibility (for example, should revenue projections fall short), and can be used in cases of emergencies (for example, flooding or storm clean-up).

The Employee Benefits fund balance decreased during the year by \$41,912. 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 \$1,776,806. Funds are transferred to sewer and street capital project funds as needed to fund project costs. The fund balance of \$5,316,327 at year-end will be used to fund costs and debt service payments for the ongoing multiple phases of the West Hill Sewer Separation project required by an E.P.A. Consent Order to be completed by 2028 (\$4,653,944), and future street projects (\$662,383). Per the voter referendum, 80% of the local option sales tax funds are to be used for sewer projects and 20% for street projects.

The Road Use Tax fund balance increased by \$59,222 during the year. Funds are transferred to the General fund and street-related capital project funds as needed to fund street-related operating and capital project costs. The fund balance of \$1,884,030 at year-end will be used for future street maintenance and capital project costs.

The American Rescue Plan Act (ARPA) fund balance decreased by \$93,457 during the year.

The Debt Service fund balance decreased by \$22,642 during the year due to the budgeted use of a portion of the accumulated fund balance. The ending fund balance of \$105,478 will be used for future year bond principal and interest payments.

The Other Public Improvements Fund balance decreased by \$2,495,149 during the year to \$4,825,583. This decrease is primarily due to the expenditure of prior year bond proceeds.

The fund balances in the Other Governmental Funds decreased by \$1,518,680. Fund balances decreased by \$425,791 in the non-major special revenue funds, decreased by \$1,103,964 in the non-major capital projects funds, and increased by \$11,075 in the non-major permanent funds. The decrease in the non-major capital project funds is primarily 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, 2025 was \$119,099,627, an increase of \$9,536,282 (8.7%) from the previous fiscal year's restated net position. Of the net position of the enterprise funds, \$103,032,862 is the net investment in capital assets of the enterprise funds. Restricted net position totaled \$200,485. Unrestricted net position totaled \$15,877,280, a decrease of \$64,948 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 \$4,059,047 as of June 30, 2025, an increase of \$636,908 from the previous year's restated net position. Net position decreased by \$114,008 in the Equipment Services fund, increased by \$740,082 in the Health Insurance fund, increased by \$10,822 in the Dental Insurance fund, and increased by \$12 in the Central Supplies fund.

General Fund Budgetary Highlights

During the year there was a \$142,800 decrease in General Fund appropriations between the original General Fund budget and the final amended budget. Budgeted revenues and transfers in to the General Fund decreased by \$701,791 from the original to the amended budget.

Following are the main components of the overall budget appropriation decrease during the year:

- There was a \$273,500 increase in the public safety function budgets. This includes an increase of \$110,500 in the police department budget and \$163,000 in the fire department budget.
- Public works function budgeted expenditures were decreased in total by \$167,900. There were increases and decreases in the various public works activity budgets which resulted in this overall decrease.

- The culture and recreation function appropriation decreased in total by \$98,400. There were increases and decreases in the art center, cable television, and the various parks and recreation activity budgets which resulted in this overall decrease.
- The community and economic development function appropriation decreased by \$50,700.
- There was a \$99,300 decrease in the general government function appropriation from the original budget to the amended budget. There were increases and decreases in the various general government activity budgets; however, the overall decrease is primarily due to savings from a vacancy in the City Administrator position for a portion of the fiscal year and a reduction in the budget allocation for legal services.

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, 2025, amounts to \$212,093,893 (net of accumulated depreciation), an increase of \$13,418,253 compared to the prior year. 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 \$4,396,373 for governmental activities compared to the prior year and increased by \$9,021,880 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 \$21,783,791.
- Major asset additions included \$862,516 in street improvements; \$8,129,197 in sewer system improvements; \$682,286 in park improvements; \$998,765 for buildings and building improvements, \$959,842 for airport improvements, \$5,759,950 for the new indoor sports dome, and \$802,827 for water pollution control plant improvements.
- Depreciation and amortization expense totaled \$9,668,386 for the year with \$5,247,803 in the governmental activities and \$4,420,583 in the business-type activities.

City of Muscatine Capital Assets (Net of Depreciation)					
	Governmental activities		Business-type activities		Total
	2025	2024	2025	2024	
Land, art work, and construction in progress, not being depreciated	\$ 26,818,353	\$ 20,789,336	\$ 19,803,696	\$ 9,517,777	\$ 46,622,049
Other capital assets net of accumulated depreciation	73,626,310	75,258,954	91,845,534	93,109,573	165,471,844
Total capital assets	\$ 100,444,663	\$ 96,048,290	\$ 111,649,230	\$ 102,627,350	\$ 212,093,893

Additional information on the City of Muscatine's capital assets can be found in note 5 on pages 71-73 of this report.

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$32,723,452. Of this amount, \$26,171,452 is general obligation debt backed by the full faith and credit of the City with \$25,905,782 of this debt reflected as debt of the governmental activities and \$265,670 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	
	2025	2024	2025	2024	2025	2024
General obligation bonds	\$ 25,905,782	\$ 21,472,283	\$ 265,670	\$ 349,990	\$ 26,171,452	\$ 21,822,273
Revenue bonds	-	-	6,552,000	7,374,000	6,552,000	7,374,000
Total	<u>\$ 25,905,782</u>	<u>\$ 21,472,283</u>	<u>\$ 6,817,670</u>	<u>\$ 7,723,990</u>	<u>\$ 32,723,452</u>	<u>\$ 29,196,273</u>

The City's total bonded debt increased in total by \$3,527,179 during the year. The City did not issue any new general obligation bonds during the year, but drew down \$7,434,890 in general obligation state revolving fund (SRF) loan debt. There was no additional revenue debt issued during the year. Debt retired totaled \$3,743,000, which included \$2,190,000 in general obligation bonds, \$731,000 in general obligation SRF loan debt, and \$822,000 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 \$96,258,240. The face value of the bonded debt applicable to the debt limit totals \$25,574,797. The City also has Tax Increment Financing rebate agreements that total to a maximum obligation of \$1,981,847, lease obligations of \$170,785, and subscription-based information technology arrangements (SBITAs) of \$140,833 as of the end of the year. The bonded debt, rebate agreements, lease obligations, and SBITAs total to \$27,868,262. 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 2024. This rating was the same rating as that assigned for the June 2022 bond issue.

Additional information on the City's long-term debt can be found in note 6 on pages 73-81 of this report.

Economic Factors and Next Year's Budgets and Rates

- The average annual unemployment rate for Muscatine County was 3.5% in calendar year 2024, 3.2% in calendar year 2023, 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, increased by 8.36% for the 2023/2024 year, decreased by .18% for 2024/2025, and increased by 3.22% for the upcoming 2025/2026 fiscal year.
- The 3.22% taxable valuation increase for 2025/2026 reflects (1) the mandated rollback factor for residential properties increasing from 46.3428% to 47.4316%, an increase of 2.35%, and (2) the exemption for residential property owners age 65 and more increasing from \$3,250 in 2024/2025 to \$6,500 in 2025/2026.
- 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.
- 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; it decreased to \$461,821 for 2023/2024; and it further decreased to \$384,851 for 2024/2025. The backfill will decrease to \$307,881, to \$230,911, to \$153,940, and to \$76,970, for the following four 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 began impacting city governments 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 full 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.
- Engineering design was underway in 2024/2025 for the roundabout at the Carver Corner intersection, which is the final phase of the Mississippi Drive/Grandview Corridor project. The City has been awarded a \$2.5 million STBG grant effective in 2026 for construction of the Carver Corner roundabout. Construction is scheduled to begin in the spring of 2026 and continue in 2026/2027. The Mississippi Drive/Grandview Avenue Corridor project reconstructed and enhanced over three miles of the

Highway 61 Business Route through Muscatine from the Mississippi River Bridge to the Highway 61 Bypass. This project was constructed in accordance with the City's Complete Streets Policy and included reconstruction of the roadway, installation of sidewalks, street lighting enhancements, lane reconfiguration, landscaping, gateway features, and burial of overhead utility lines.

- Isett Avenue Reconstruction – Planning Phase – The City was awarded a \$2.1 million federal grant for the planning phase of the Isett Avenue Reconstruction project. This grant will fund 100% of the planning costs for this project. The consultant selection process for this project was completed in 2023/2024 and the consultant began work on this project in 2024/2025. The planning phase of this project is scheduled to be completed in 2025/2026.
- Muscatine Indoor Sports Dome – Engineering design was completed and bids were received in July of 2024 for this new multi-use year-round facility. Total project costs are expected to total over \$8 million. Funding will be from a \$1 million Iowa Economic Development Administration grant; \$4,387,000 in private contributions; \$400,000 in funding from Muscatine County; \$700,000 in City bond proceeds; with additional funding from the City's ARPA (American Rescue Plan Act) allocation and balances remaining in several capital project funds. Now named the Musco Sports Center, construction began in 2024/2025 and the project is expected to be completed in the fall of 2025.
- The Airport Fuel Tank Relocation project, with State grant funding, and the Airport Lights, PAPIs, REILs for Runway 12/30 and Parallel Taxiway project, with substantial federal funding, were underway in 2024/2025 and are scheduled to be completed in 2025/2026.
- Several other capital projects were underway in 2024/2025 and are scheduled to be completed in 2025/2026 and 2026/2027. These include the final work on the contracts for phases 6-A and 6-B, and Phase 6-C, of the West Hill Sewer Separation project. Work on Phase 6-D of this project began in the spring of 2025 and is scheduled to continue in 2025/2026 and 2026/2027. The Phase 6 projects are funded from general obligation state revolving fund (SRF) loan proceeds with the debt service payments on the loans to be funded from future local option sales tax funds.
- 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 \$55 million in total costs. Local option sales tax funded project costs through the Phase 5 contracts. The local option sales tax funds, however, will be supplemented with SRF loans to complete the multiple phases of Phase 6 of this project. Local option sales taxes will be used to fund the annual debt service requirements for the SRF loans. The City is also 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 as well as the work needed at the Papoose Pumping Station after completion of the sewer work.
- In 2025/2026, 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. The final phase of the Fulliam Avenue reconstruction project was underway in 2024/2025 and is scheduled to be completed in the late summer of 2025.

- The 2025/2026 budget provides for increases in sewer fees. No fee increases are budgeted for the transfer station, refuse collection, 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, 2025

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Muscatine County Solid Waste Agency	Muscatine Power & Water
ASSETS					
Cash and pooled investments	\$ 25,472,259	\$ 14,136,665	\$ 39,608,924	\$ 2,722,534	\$ 21,009,738
Investments	1,407,738	694,329	2,102,067	-	51,978,872
Receivables (net of allowance for uncollectibles):					
Interest	314,850	154,431	469,281	61,231	1,047,117
Taxes	20,194,046	-	20,194,046	-	-
Accounts	605,028	2,101,370	2,706,398	-	11,470,721
Intergovernmental	3,138,264	1,938,807	5,077,071	-	-
Lease receivables	761,385	497,142	1,258,527	-	-
Internal balances	(1,231,068)	1,231,068	-	-	-
Inventories	116,383	43,295	159,678	-	23,189,152
Prepays	145,505	10,880	156,385	-	1,223,747
Restricted assets:					
Temporarily restricted:					
Cash and pooled investments	-	226,745	226,745	3,486,517	946,700
Restricted accrued interest	-	7,565	7,565	-	-
Capital assets:					
Land, art work and construction in progress, not being depreciated	26,818,353	19,803,696	46,622,049	1,120,958	14,049,940
Other capital assets net of accumulated depreciation	73,441,315	91,837,010	165,278,325	286,496	-
Utility plant in service	-	-	-	-	112,197,825
Intangible assets (net of accumulated amortization)	184,995	8,524	193,519	-	-
Joint venture rights	-	-	-	-	153,040
Total assets	151,369,053	132,691,527	284,060,580	7,677,736	237,266,852
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows	4,524,994	684,776	5,209,770	-	9,771,063
OPEB related deferred outflows	694,891	208,802	903,693	-	221,626
Plant decommissioning	-	-	-	-	8,824,905
Total deferred outflows of resources	5,219,885	893,578	6,113,463	-	18,817,594
LIABILITIES					
Accounts payable and accruals	3,311,181	1,780,523	5,091,704	80,276	7,927,572
Retainages payable	321,367	722,227	1,043,594	-	-
Deposits	-	45,167	45,167	-	1,247,254
Accrued interest payable	72,123	11,641	83,764	-	-
Escrow liability	187,841	5,397	193,238	-	-
Unearned revenue	16,575	32,074	48,649	-	28,147,734
Leases and subscriptions	65,421	-	65,421	-	-
Liabilities payable from restricted assets:					
Current installment of long-term debt	-	-	-	-	470,000
Accrued interest payable	-	-	-	-	39,954
Noncurrent liabilities:					
Due within one year	5,530,095	1,563,358	7,093,453	4,698	1,903,661
Due in more than one year	38,652,322	8,558,780	47,211,102	5,383,453	41,027,560
Total liabilities	48,156,925	12,719,167	60,876,092	5,468,427	80,763,735
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows	324,389	52,674	377,063	-	4,282,485
OPEB related deferred inflows	82,185	24,697	106,882	-	76,403
Deferred inflow - property taxes	19,444,402	-	19,444,402	-	-
Deferred inflow - leases	743,285	457,872	1,201,157	-	-
Total deferred inflows of resources	20,594,261	535,243	21,129,504	-	4,358,888

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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	76,286,620	103,021,862	179,308,482	1,407,454	108,199,461
Restricted for:					
Debt service	105,478	200,485	305,963	-	906,746
Public works	7,200,357	-	7,200,357	-	-
Community and economic development	538,722	-	538,722	-	-
Public safety	18,372	-	18,372	-	-
Employee benefits	211,300	-	211,300	-	-
Tax increment financing projects	804,079	-	804,079	-	-
Culture and recreation	-	-	-	-	-
Capital projects	98,098	-	98,098	-	-
Perpetual care, nonexpendable	927,606	-	927,606	-	-
Endowments:					
Nonexpendable	132,000	-	132,000	-	-
Expendable	929,504	-	929,504	-	-
Unrestricted	585,616	17,108,348	17,693,964	801,855	61,855,616
Total net position	<u>\$ 87,837,752</u>	<u>\$ 120,330,695</u>	<u>\$ 208,168,447</u>	<u>\$ 2,209,309</u>	<u>\$ 170,961,823</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, 2025

		Program Revenues				Net (Expense) Revenue and Changes in Net Position			
					Primary Government			Component Units	
		Charges for Services	Operating Grants, Contributions and Restricted Interest	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Muscatine County Solid Waste Agency	Muscatine Power & Water
Functions:	Expenses								
Primary Government:									
Governmental activities:									
Public safety	\$ 13,051,509	\$ 848,040	\$ 641,213	\$ 19,430	\$ (11,542,826)	\$ -	\$ (11,542,826)		
Public works	6,247,178	278,964	3,391,051	519,971	(2,057,192)	-	(2,057,192)		
Health and social services	60,000	-	-	-	(60,000)	-	(60,000)		
Culture and recreation	5,727,830	535,260	419,755	3,678,770	(1,094,045)	-	(1,094,045)		
Community and economic development	8,020,840	707,423	5,865,904	-	(1,447,513)	-	(1,447,513)		
General government	3,950,823	832,617	5,530	-	(3,112,676)	-	(3,112,676)		
Interest and fees on long-term debt	606,421	-	-	-	(606,421)	-	(606,421)		
Total governmental activities	37,664,601	3,202,304	10,323,453	4,218,171	(19,920,673)	-	(19,920,673)		
Business-type activities:									
Water pollution control	9,224,729	8,233,397	26,301	-	-	(965,031)	(965,031)		
Transfer station	2,559,465	2,149,406	-	-	-	(410,059)	(410,059)		
Refuse collection	2,546,247	2,608,244	40,578	-	-	102,575	102,575		
Airport	519,646	102,303	-	989,378	-	572,035	572,035		
Parking	219,585	182,113	-	-	-	(37,472)	(37,472)		
Transit	1,296,662	153,566	822,246	1,157,891	-	837,041	837,041		
Golf course	1,070,819	1,228,595	-	-	-	157,776	157,776		
Boat harbor	41,485	18,443	-	-	-	(23,042)	(23,042)		
Marina	9,416	4,965	-	-	-	(4,451)	(4,451)		
Convention and visitors bureau	135,000	-	-	-	-	(135,000)	(135,000)		
Ambulance	877,054	2,326,977	-	-	-	1,449,923	1,449,923		
Soccer events	-	50	-	-	-	50	50		
Public housing	1,349,364	525,521	387,655	745,891	-	309,703	309,703		
Total business-type activities	19,849,472	17,533,580	1,276,780	2,893,160	-	1,854,048	1,854,048		
Total primary government	\$ 57,514,073	\$ 20,735,884	\$ 11,600,233	\$ 7,111,331	(19,920,673)	1,854,048	(18,066,625)		
Component Units:									
Muscatine County Solid Waste Agency	1,368,147	1,116,628	117,177	-				\$ (134,342)	\$ -
Muscatine Power & Water	117,655,406	115,311,915	-	1,031,302				-	(1,312,189)
Total component units	\$ 119,023,553	\$ 116,428,543	\$ 117,177	\$ 1,031,302				(134,342)	(1,312,189)

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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	18,804,236	-	18,804,236	-
Utility taxes	62,375	-	62,375	-
Local option sales tax	4,121,686	-	4,121,686	-
Hotel/motel taxes	563,311	-	563,311	-
Cable franchise taxes	96,417	-	96,417	-
Utility franchise fees	332,628	-	332,628	-
Intergovernmental, unrestricted	864,820	-	864,820	-
Unrestricted investment income	1,237,018	725,691	1,962,709	269,193
Gain on sale of capital assets	-	4,285	4,285	-
Contributions to endowments	4,109	-	4,109	-
Transfers	(7,157,461)	7,157,461	-	-
Total general revenues, contributions to endowments and transfers	18,929,139	7,887,437	26,816,576	269,193
Change in net position	(991,534)	9,741,485	8,749,951	134,851
Net position, June 30, 2024, as restated	88,829,286	110,589,210	199,418,496	2,074,458
Net position, June 30, 2025	<u>\$ 87,837,752</u>	<u>\$ 120,330,695</u>	<u>\$ 208,168,447</u>	<u>\$ 2,209,309</u>
				<u>\$ 170,961,823</u>

The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

Balance Sheet
Governmental Funds
June 30, 2025

	General	Employee Benefits	Local Option Sales Tax	Road Use Tax	American Rescue Plan Act	Debt Service
ASSETS						
Cash and pooled investments	\$ 7,141,872	\$ 169,231	\$ 4,845,123	\$ 1,351,919	\$ 126,968	\$ 77,621
Investments	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles):						
Interest	76,794	-	55,286	-	17,461	7,274
Taxes	9,512,824	5,247,641	415,918	-	-	2,445,955
Accounts	270,043	-	-	-	-	-
Intergovernmental	528,134	-	-	532,111	-	-
Lease receivables	761,385	-	-	-	-	-
Prepaid items	145,505	-	-	-	-	-
Advances to other funds	20,138	-	-	-	-	-
Total assets	18,456,695	5,416,872	5,316,327	1,884,030	144,429	2,530,850
LIABILITIES						
Accounts payable and accruals	\$ 1,489,522	\$ -	\$ -	\$ -	\$ 46,034	\$ -
Retainages payable	-	-	-	-	-	-
Escrow liability	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Unearned revenue	13,896	-	-	-	-	-
Total liabilities	1,503,418	-	-	-	46,034	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	9,291,458	5,205,572	-	-	-	2,425,372
Unavailable revenue - intergovernmental	349,216	-	-	-	-	-
Deferred inflows - leases	743,285	-	-	-	-	-
Total deferred inflows of resources	10,383,959	5,205,572	-	-	-	2,425,372
FUND BALANCES						
Nonspendable						
Prepaid items	145,505	-	-	-	-	-
Advances to other funds	20,138	-	-	-	-	-
Permanent fund principal	-	-	-	-	-	-
Restricted for:						
Grant purposes	-	-	-	-	-	-
Streets and sidewalks	-	-	-	1,884,030	98,395	-
Law enforcement	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-
Public safety projects	-	-	-	-	-	-
Public works projects	-	-	-	-	-	-
Tax levy purposes	-	211,300	-	-	-	-
Sewer and street projects	-	-	5,316,327	-	-	-
Debt service	-	-	-	-	-	105,478
Housing and community development	-	-	-	-	-	-
Art center	-	-	-	-	-	-
Library	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Assigned to:						
Purchases on order - public safety	10,891	-	-	-	-	-
Purchases on order - culture and recreation	2,472	-	-	-	-	-
Purchases on order - community and economic development	1,700	-	-	-	-	-
Purchases on order - general government	3,564	-	-	-	-	-
Future equipment purchases	280,379	-	-	-	-	-
Unassigned	6,104,669	-	-	-	-	-
Total fund balances	6,569,318	211,300	5,316,327	1,884,030	98,395	105,478
Total liabilities, deferred inflows of resources, and fund balances	\$ 18,456,695	\$ 5,416,872	\$ 5,316,327	\$ 1,884,030	\$ 144,429	\$ 2,530,850

The notes to the financial statements are an integral part of this statement.

Other Public Improvements	Other Governmental Funds	Total Governmental Funds
\$ 4,708,288	\$ 3,249,044	\$ 21,670,066
-	1,407,738	1,407,738
57,329	61,843	275,987
-	2,571,708	20,194,046
153,380	141,798	565,221
900,000	1,178,019	3,138,264
-	-	761,385
-	-	145,505
1,140,524	131,640	1,292,302
<u>6,959,521</u>	<u>8,741,790</u>	<u>49,450,514</u>
\$ 952,810	\$ 540,973	\$ 3,029,339
281,128	40,239	321,367
-	187,841	187,841
-	1,292,302	1,292,302
-	-	13,896
<u>1,233,938</u>	<u>2,061,355</u>	<u>4,844,745</u>
-	2,522,000	19,444,402
900,000	863,506	2,112,722
-	-	743,285
<u>900,000</u>	<u>3,385,506</u>	<u>22,300,409</u>
-	-	145,505
-	-	20,138
-	1,059,606	1,059,606
-	311,836	311,836
-	1,048,100	3,030,525
-	18,372	18,372
155,167	-	155,167
1,135,544	-	1,135,544
3,534,872	-	3,534,872
-	776,456	987,756
-	-	5,316,327
-	-	105,478
-	287,754	287,754
-	268,989	268,989
-	169,387	169,387
-	25,641	25,641
-	465,487	465,487
-	-	10,891
-	-	2,472
-	-	1,700
-	-	3,564
-	-	280,379
-	(1,136,699)	4,967,970
<u>4,825,583</u>	<u>3,294,929</u>	<u>22,305,360</u>
<u>\$ 6,959,521</u>	<u>\$ 8,741,790</u>	<u>\$ 49,450,514</u>

City of Muscatine, Iowa

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2025**

Total governmental fund balances	\$ 22,305,360
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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.	99,893,178
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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.	2,112,722
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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	\$ 4,482,548	
Deferred inflows of resources	<u>(320,984)</u>	4,161,564

Other post-employment benefits:

Deferred outflows of resources	\$ 678,309	
Deferred inflows of resources	<u>(80,223)</u>	598,086

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.	4,059,047
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Internal service fund allocations to business-type activities	(1,231,068)
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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	(25,905,782)
Accrued interest payable	(72,123)
Compensated absences	(2,926,691)
Other post-employment benefits	(1,574,589)
Pension liability	(13,435,499)
Lease liability	(12,399)
Subscription liability	<u>(134,052)</u>

Net position of governmental activities	<u><u>\$ 87,837,752</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, 2025

	General	Employee Benefits	Local Option Sales Tax	Road Use Tax	American Rescue Plan Act (ARPA)	Debt Service
REVENUES						
Taxes:						
Property	\$ 9,109,084	\$ 4,875,309	\$ -	\$ -	\$ -	\$ 2,190,546
Utility	35,475	18,999	-	-	-	7,901
Hotel/motel	563,310	-	-	-	-	-
Cable franchise	96,417	-	-	-	-	-
Utility franchise	332,628	-	-	-	-	-
Local option sales	-	-	4,121,686	-	-	-
Licenses and permits	455,621	-	-	-	-	-
Fines and forfeitures	519,022	-	-	-	-	-
Intergovernmental	1,285,363	251,678	-	3,391,051	1,808,447	104,660
Charges for services	646,172	-	-	-	-	-
Use of money and property	448,992	-	182,388	-	83,809	30,288
Other	1,384,181	-	-	-	-	-
Total revenues	14,876,265	5,145,986	4,304,074	3,391,051	1,892,256	2,333,395
EXPENDITURES						
Current:						
Public safety	12,366,820	-	-	-	-	-
Public works	2,522,820	-	-	-	-	-
Health and social services	60,000	-	-	-	-	-
Culture and recreation	4,003,593	-	-	-	-	-
Community and economic development	1,070,260	-	-	-	82,450	-
General government	3,336,551	-	-	-	-	-
Debt service:						
Principal	130,527	-	-	-	-	2,841,000
Interest	2,073	-	-	-	-	752,168
Paying agent	-	-	-	-	-	2,900
Capital outlay:						
Public safety	487,886	-	-	-	15,988	-
Public works	930,577	-	-	-	-	-
Culture and recreation	391,132	-	-	-	162,748	-
Community and economic development	26,352	-	-	-	-	-
General government	297,443	-	-	-	48,147	-
Total expenditures	25,626,034	-	-	-	309,333	3,596,068
Revenues over (under) expenditures	(10,749,769)	5,145,986	4,304,074	3,391,051	1,582,923	(1,262,673)
OTHER FINANCING SOURCES (USES)						
Issuance of subscription obligation	192,551	-	-	-	-	-
State revolving loans issued	-	-	-	-	-	-
Transfers in	10,394,368	-	-	-	-	1,240,031
Transfers out	(139,135)	(5,187,898)	(2,527,268)	(3,331,829)	(1,676,380)	-
Total other financing sources (uses)	10,447,784	(5,187,898)	(2,527,268)	(3,331,829)	(1,676,380)	1,240,031
Net change in fund balances	(301,985)	(41,912)	1,776,806	59,222	(93,457)	(22,642)
Fund balances, June 30, 2024	6,871,303	253,212	3,539,521	1,824,808	191,852	128,120
Fund balances, June 30, 2025	\$ 6,569,318	\$ 211,300	\$ 5,316,327	\$ 1,884,030	\$ 98,395	\$ 105,478

The notes to the financial statements are an integral part of this statement.

<u>Other Public Improvements</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 2,629,297	\$ 18,804,236
-	-	62,375
-	-	563,310
-	-	96,417
-	-	332,628
-	-	4,121,686
-	-	455,621
-	-	519,022
-	4,221,954	11,063,153
-	-	646,172
286,273	250,436	1,282,186
<u>2,697,772</u>	<u>165,319</u>	<u>4,247,272</u>
<u>2,984,045</u>	<u>7,267,006</u>	<u>42,194,078</u>
-	380	12,367,200
-	-	2,522,820
-	-	60,000
-	45,014	4,048,607
-	6,173,902	7,326,612
-	-	3,336,551
-	16,824	2,988,351
-	774	755,015
-	-	2,900
44,239	-	548,113
27,703	1,503,052	2,461,332
6,616,415	599,004	7,769,299
49,928	620,493	696,773
<u>151,559</u>	<u>-</u>	<u>497,149</u>
<u>6,889,844</u>	<u>8,959,443</u>	<u>45,380,722</u>
<u>(3,905,799)</u>	<u>(1,692,437)</u>	<u>(3,186,644)</u>
-	-	192,551
7,434,890	-	7,434,890
1,410,650	1,659,269	14,704,318
<u>(7,434,890)</u>	<u>(1,485,512)</u>	<u>(21,782,912)</u>
<u>1,410,650</u>	<u>173,757</u>	<u>548,847</u>
(2,495,149)	(1,518,680)	(2,637,797)
<u>7,320,732</u>	<u>4,813,609</u>	<u>24,943,157</u>
<u>\$ 4,825,583</u>	<u>\$ 3,294,929</u>	<u>\$ 22,305,360</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, 2025

Net change in fund balances - total governmental funds \$ (2,637,797)

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 and amortization expense to allocate those expenditures over the estimated useful lives of the assets:

Capital asset purchases capitalized	9,666,865
Depreciation and amortization expense	(5,215,581)

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	6,810
Loss on disposal of capital assets	(43,067)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	2,046,209
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Revenues in the governmental funds not reflected as revenue in the statement of activities since recognized in prior years	(665,028)
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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:

General obligation state revolving loan proceeds	(7,434,890)
Issuance of subscription obligation	(179,325)
General obligation and SRF loan principal payments	2,841,000
Net effects of bond premiums and discounts	160,391
Lease principal payments	5,932
Subscription principal payments	141,419

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	(161,738)
Change in other post-employment benefits	(210,999)
Pension expense	265,530
Change in accrued interest payable	(8,970)

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	636,908
Allocation of net revenue (expense) to business-type activities	<u>(205,203)</u>

Change in net position of governmental activities	<u><u>\$ (991,534)</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, 2025

	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	\$ 12,649,230	\$ 332,925	\$ 126,616	\$ -	\$ 1,027,894	\$ 14,136,665	\$ 3,802,193
Investments	-	-	-	-	694,329	694,329	-
Receivables (net of allowance for uncollectibles):							
Interest	137,192	3,351	1,276	-	12,612	154,431	38,863
Accounts	1,186,791	158,148	300,343	4,123	451,965	2,101,370	39,807
Lease receivable	-	-	-	245,014	252,128	497,142	-
Intergovernmental:							
Federal	-	-	-	322,487	611,678	934,165	-
State	-	-	-	604,642	400,000	1,004,642	-
Advances to other funds	974,959	-	-	-	3,410	978,369	207,866
Inventories	-	-	-	-	43,295	43,295	116,383
Prepaid items	-	-	-	-	10,880	10,880	-
Total current assets	14,948,172	494,424	428,235	1,176,266	3,508,191	20,555,288	4,205,112
Noncurrent assets:							
Restricted cash and pooled investments	192,920	33,825	-	-	-	226,745	-
Restricted accrued interest	7,565	-	-	-	-	7,565	-
Capital assets:							
Land	603,020	175,000	-	1,408,973	764,686	2,951,679	-
Land improvements	395,923	1,019,897	-	16,710,115	3,291,040	21,416,975	-
Buildings and building improvements	56,639,439	7,925,445	1,312,083	2,545,814	10,162,397	78,585,178	-
Equipment	7,830,731	1,184,636	130,580	565,101	1,502,140	11,213,188	718,674
Vehicles	1,352,674	673,236	1,652,438	117,342	2,475,646	6,271,336	35,830
Right-to-use leased assets	-	-	-	-	168,849	168,849	-
Right-to-use subscriptions	-	-	-	-	26,578	26,578	-
Infrastructure	78,322,281	-	-	-	-	78,322,281	-
Construction in progress	14,416,715	-	-	1,126,805	1,308,497	16,852,017	-
Less accumulated depreciation/ amortization	(68,795,648)	(8,071,194)	(1,826,510)	(12,001,927)	(13,463,572)	(104,158,851)	(203,017)
Total capital assets net of accumulated depreciation/amortization	90,765,135	2,907,020	1,268,591	10,472,223	6,236,261	111,649,230	551,487
Total noncurrent assets	90,965,620	2,940,845	1,268,591	10,472,223	6,236,261	111,883,540	551,487
Total assets	105,913,792	3,435,269	1,696,826	11,648,489	9,744,452	132,438,828	4,756,599
DEFERRED OUTFLOWS OF RESOURCES							
Pension related deferred outflows	250,920	35,499	99,085	-	299,272	684,776	42,446
OPEB related deferred outflows	108,277	17,825	35,650	-	47,050	208,802	16,582
Total deferred outflows of resources	359,197	53,324	134,735	-	346,322	893,578	59,028
LIABILITIES							
Current liabilities:							
Accounts payable and accruals	1,116,623	78,909	136,265	122,267	326,459	1,780,523	281,842
Retainages payable	582,431	-	-	42,754	97,042	722,227	-
Compensated absences payable	303,311	50,022	73,966	-	146,741	574,040	82,573
Other post-employment benefits	9,350	1,539	3,079	-	4,063	18,031	1,432
Advance from other funds	-	-	-	715,977	262,392	978,369	207,866
Deposits	-	-	-	-	45,167	45,167	-
Accrued interest payable	11,641	-	-	-	-	11,641	-
Escrow liability	-	-	-	-	5,397	5,397	-
Unearned revenue	-	-	261	8,356	23,457	32,074	2,679
State revolving fund loan	849,000	-	-	-	-	849,000	-
General obligation bonds	85,000	-	-	-	-	85,000	-
Lease liability - current	-	-	-	-	30,506	30,506	-
Subscription liability - current	-	-	-	-	6,781	6,781	-
Total current liabilities	2,957,356	130,470	213,571	889,354	948,005	5,138,756	576,392
Noncurrent liabilities:							
General obligation bonds	180,670	-	-	-	-	180,670	-
State revolving fund loan	5,703,000	-	-	-	-	5,703,000	-
Compensated absences	104,910	28,482	30,206	-	66,067	229,665	17,866
Other post-employment benefits	241,999	39,839	79,678	-	105,157	466,673	37,059
Net pension liability	739,296	85,915	263,142	-	728,714	1,817,067	119,896
Lease liability - non-current	-	-	-	-	127,880	127,880	-
Transfer station closure obligation	-	33,825	-	-	-	33,825	-
Total noncurrent liabilities	6,969,875	188,061	373,026	-	1,027,818	8,558,780	174,821
Total liabilities	9,927,231	318,531	586,597	889,354	1,975,823	13,697,536	751,213
DEFERRED INFLOWS OF RESOURCES							
Pension related deferred inflows	19,395	1,885	6,208	-	25,186	52,674	3,405
OPEB related deferred inflows	12,806	2,108	4,217	-	5,566	24,697	1,962
Deferred inflows from leases	-	-	-	224,275	233,597	457,872	-
Total deferred inflows of resources	32,201	3,993	10,425	224,275	264,349	535,243	5,367
NET POSITION							
Net investment in capital assets	82,575,125	2,907,020	1,268,591	10,308,228	5,962,898	103,021,862	551,487
Restricted for:							
Debt service	200,485	-	-	-	-	200,485	-
Unrestricted	13,537,947	259,049	(34,052)	226,632	1,887,704	15,877,280	3,507,560
Total net position	\$ 96,313,557	\$ 3,166,069	\$ 1,234,539	\$ 10,534,860	\$ 7,850,602	\$ 119,099,627	\$ 4,059,047

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, 2025

Total enterprise fund net position	\$ 119,099,627
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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 increased during the year. A portion of this increase has been allocated to business-type activities in the statement of net position

1,231,068

Net position of business-type activities	<u><u>\$ 120,330,695</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, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2025

	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	\$ 7,917,929	\$ 2,131,075	\$ 2,591,133	\$ 89,104	\$ 4,378,161	\$ 17,107,402	\$ 1,183,158
Employer contributions	-	-	-	-	-	-	4,223,832
Employee contributions	-	-	-	-	-	-	506,180
Other contributions	-	-	-	-	-	-	81,511
Other	315,468	18,331	17,111	13,199	62,069	426,178	16,002
Total operating revenues	8,233,397	2,149,406	2,608,244	102,303	4,440,230	17,533,580	6,010,683
Operating expenses:							
Cost of sales and services:							
Personal services	2,818,905	381,313	884,922	-	2,236,647	6,321,787	431,103
Commodities	480,075	41,045	86,474	1,721	589,968	1,199,283	538,987
Contractual services	2,529,019	1,843,812	1,319,268	151,863	1,549,425	7,393,387	4,434,747
Administration	277,400	4,700	106,700	11,500	131,000	531,300	24,800
Depreciation/amortization	3,078,816	288,668	173,604	354,562	524,933	4,420,583	32,222
Total operating expenses	9,184,215	2,559,538	2,570,968	519,646	5,031,973	19,866,340	5,461,859
Operating income (loss)	(950,818)	(410,132)	37,276	(417,343)	(591,743)	(2,332,760)	548,824
Non-operating revenues (expenses):							
Intergovernmental	-	-	40,578	-	1,209,901	1,250,479	-
Interest revenue	609,269	19,947	2,654	7,633	86,188	725,691	166,951
Interest revenue - restricted	26,301	-	-	-	-	26,301	-
Interest expense	(154,106)	-	-	-	(2,667)	(156,773)	-
Gain (loss) on sale of capital assets	(17,377)	-	-	-	(9,900)	(27,277)	-
Non-operating revenues (expenses), net	464,087	19,947	43,232	7,633	1,283,522	1,818,421	166,951
Income (loss) before capital contributions and transfers	(486,731)	(390,185)	80,508	(409,710)	691,779	(514,339)	715,775
Capital contributions - grants	-	-	-	892,495	1,903,782	2,796,277	-
Capital contributions - government	-	-	-	96,883	-	96,883	-
Transfers in	8,383,550	40,578	-	20,934	438,747	8,883,809	-
Transfers out	-	-	(40,578)	-	(1,685,770)	(1,726,348)	(78,867)
Change in net position	7,896,819	(349,607)	39,930	600,602	1,348,538	9,536,282	636,908
Net position, June 30, 2024, as restated	88,416,738	3,515,676	1,194,609	9,934,258	6,502,064	109,563,345	3,422,139
Net position, June 30, 2025	\$ 96,313,557	\$ 3,166,069	\$ 1,234,539	\$ 10,534,860	\$ 7,850,602	\$ 119,099,627	\$ 4,059,047

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, 2025

Change in net position in enterprise funds	\$ 9,536,282
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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 increased during
the year. A portion of this increase has been allocated to business-type activities
in the statement of net position

<u>205,203</u>

Change in net position of business-type activities	<u><u>\$ 9,741,485</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 Cash Flows
Proprietary Funds
Year Ended June 30, 2025

	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	\$ 8,124,957	\$ 2,174,153	\$ 2,692,711	\$ 98,792	\$ 4,357,456	\$ 17,448,069	\$ -
Receipts from interfund services provided	-	-	-	-	-	-	6,144,121
Payments to suppliers	(3,130,102)	(1,828,573)	(1,224,315)	(154,080)	(1,992,092)	(8,329,162)	(5,017,567)
Payments to employees	(1,948,341)	(273,636)	(617,386)	-	(1,680,258)	(4,519,621)	(274,574)
Payments for employee benefits	(1,394,665)	(114,548)	(299,229)	-	(557,700)	(2,366,142)	(148,412)
Payments for interfund services used	(373,892)	(40,558)	(235,595)	(11,500)	(446,754)	(1,108,299)	(24,800)
Net cash provided (used) by operating activities	1,277,957	(83,162)	316,186	(66,788)	(319,348)	1,124,845	678,768
Cash flows from noncapital financing activities							
Transfers to other funds	-	-	(40,578)	-	(1,651,500)	(1,692,078)	(78,867)
Transfers from other funds	-	40,578	-	20,934	104,477	165,989	-
Advances from other funds	-	-	-	715,977	262,392	978,369	207,866
Advances to other funds	(974,959)	-	-	-	(3,410)	(978,369)	(207,866)
Repayment of advances from other funds	-	-	-	-	(4,176)	(4,176)	(140,038)
Repayment of advances to other funds	-	-	-	-	4,176	4,176	140,038
Subsidies from federal, state and local grants	-	-	40,578	-	1,268,170	1,308,748	-
Net cash provided (used) by noncapital financing activities	(974,959)	40,578	-	736,911	(19,871)	(217,341)	(78,867)
Cash flows from capital and related financing activities							
Capital contributions	7,434,890	-	-	21,571	1,326,628	8,783,089	-
Transfers from other funds	948,660	-	-	-	-	948,660	-
Purchase of capital assets	(8,875,250)	(106,849)	(348,825)	(814,977)	(2,714,042)	(12,859,943)	(451,039)
Principal paid on capital debt	(902,000)	-	-	-	-	(902,000)	-
Interest paid on capital debt	(160,130)	-	-	-	-	(160,130)	-
Principal paid on leases & subscriptions	-	-	-	-	(17,094)	(17,094)	-
Interest paid on leases & subscriptions	-	-	-	-	(2,667)	(2,667)	-
Interest received from leases & subscriptions	-	-	-	4,751	5,412	10,163	-
Proceeds from sale of capital assets	-	-	-	-	4,285	4,285	-
Net cash provided (used) by capital and related financing activities	(1,553,830)	(106,849)	(348,825)	(788,655)	(1,397,478)	(4,195,637)	(451,039)
Cash flows from investing activities							
Proceeds from sales and maturities of investments	-	-	-	-	2,961,011	2,961,011	-
Purchase of investments	-	-	-	-	(2,719,863)	(2,719,863)	-
Interest received	703,252	22,792	6,170	3,217	95,055	830,486	174,991
Net cash provided (used) by investing activities	703,252	22,792	6,170	3,217	336,203	1,071,634	174,991
Net increase (decrease) in cash and pooled investments	(547,580)	(126,641)	(26,469)	(115,315)	(1,400,494)	(2,216,499)	323,853
Cash and pooled investments, June 30, 2024	13,389,730	493,391	153,085	115,315	2,428,388	16,579,909	3,478,340
Cash and pooled investments, June 30, 2025	\$ 12,842,150	\$ 366,750	\$ 126,616	\$ -	\$ 1,027,894	\$ 14,363,410	\$ 3,802,193
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Cash flows from operating activities:							
Operating income (loss)	\$ (950,818)	\$ (410,132)	\$ 37,276	\$ (417,343)	\$ (591,743)	\$ (2,332,760)	\$ 548,824
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation / amortization	3,078,816	288,668	173,604	354,562	524,933	4,420,583	32,222
Changes in assets and liabilities:							
(Increase) decrease in:							
Accounts receivable	(108,440)	24,747	84,743	(2,845)	(93,245)	(95,040)	133,438
Lease Receivable	-	-	-	(11,746)	23,767	12,021	-
Prepaid expenses	-	-	-	-	(1,020)	(1,020)	-
Inventories	-	-	-	-	6,133	6,133	26,244
Pension related deferred outflows	86,326	11,933	28,914	-	(1,142)	126,031	11,932
OPEB related deferred outflows	(35,086)	(5,776)	(11,552)	-	(15,246)	(67,660)	(5,373)
Increase (decrease) in:							
Accounts payable and accruals	(701,837)	17,470	58,546	(496)	(141,911)	(768,228)	(66,449)
Escrow liability payable	-	-	-	-	5,397	5,397	-
Compensated absences payable	27,668	5,093	(13,534)	-	50,040	69,267	14,385
Other post-employment benefits	70,709	11,640	23,281	-	30,724	136,354	10,828
Deferred revenue	-	-	(276)	3,815	(6,949)	(3,410)	(500)
Deposits	-	-	-	-	1,850	1,850	-
Net pension liability	(171,411)	(24,221)	(58,690)	-	(122,771)	(377,093)	(24,221)
Pension related deferred inflows	(16,029)	(2,265)	(5,487)	-	41,116	17,335	(2,265)
OPEB related deferred inflows	(1,941)	(319)	(639)	-	(844)	(3,743)	(297)
Deferred inflows from leases	-	-	-	7,265	(28,437)	(21,172)	-
Total adjustments	2,228,775	326,970	278,910	350,555	272,395	3,457,605	129,944
Net cash provided (used) by operating activities	\$ 1,277,957	\$ (83,162)	\$ 316,186	\$ (66,788)	\$ (319,348)	\$ 1,124,845	\$ 678,768
Non-cash capital and related financing activities:							
Capital accounts and retainages payable	\$ 3,572,930	\$ -	\$ -	\$ -	\$ 108,196	\$ 3,681,126	\$ -
Capital contributions	-	-	-	-	300,000	300,000	-

The notes to the financial statements are an integral part of this statement.

CITY OF MUSCATINE, IOWA

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

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 were all expended or obligated by December 31, 2024, as required by the grant award.

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 public improvements fund* accounts for major park and other public facility 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, 2025, were certified with the County during the preceding fiscal year and were due in two equal installments by September 30, 2024 and March 31, 2025. Any County collections on the 2024-2025 tax levy remitted to the City within sixty days subsequent to June 30, 2025, 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, 2025, 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, 2025 are classified as restricted because their use is restricted to provide for Transfer Station closure costs.

Restricted assets of the Water Pollution Control fund represent amounts set aside as required under the 2008 State Revolving Fund loan to pay interest and principal of the bonds and any parity obligations. Water Pollution Control assets of \$200,485 at June 30, 2025 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 \$3,486,517, at June 30, 2025 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, 2024 relates to the water utility sinking fund of \$946,700.

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 \$5,000 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 and one noncancellable lease of equipment in an enterprise fund. The City of Muscatine recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements and the enterprise fund.

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 various 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. The Muscatine Power & Water component unit also has plant decommissioning reported as a deferred outflow of resources.

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 is recorded when each of the following have occurred: the leave is attributable to services already rendered, the leave accumulates and carries forward from one reporting period to the next, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

The City estimates the compensated absences liability for leave benefits that are more likely than not to be used or otherwise paid or settled based on historical information on employees use or payment of the benefits provided. The liability is measure using the pay rates in effect at year-end, the measurement date, and includes salary-related payments that are directly and incrementally associated with the leave liability measurement.

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 three sources: property 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. Unearned revenues for the City relate primarily to unexpended grant funds.

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, 2025, there were unspent bond proceeds totaling \$3,522,364 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 \$7,200,357 for public works, \$211,300 for employee benefits, \$18,372 for public safety, and \$804,079 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, 2025, the deposits and investments of the City consist of the following:

Petty cash and undeposited cash	\$ 77,142
Cash in bank	591,460
Savings accounts	50,109
Money market accounts	2,749,721
Iowa Public Agency Investment Trust	7,728,355
Certificates of deposit	36,950,000
	<u>\$ 48,146,787</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 \$7,728,355 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, 2025 the carrying amount of the City’s deposits with financial institutions totaled \$48,069,645 and the bank balances were \$48,357,645. 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, 2024 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, 2024 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 \$15,167,577. There are no limitations or restrictions on withdrawals for the IPAIT investments. The utilities’ investment in IPAIT is unrated.

At December 31, 2024, the utilities had the following investments:

Investments:	Fair Value
U.S. Treasury obligations	\$ 36,978,872
Certificate of Deposits (reported at cost)	15,000,000
Total Investments	<u>\$ 51,978,872</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, 2024, 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, 2024, 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, 2024 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, 2024 mature within two years. The utility held no investments as of December 31, 2024 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, 2024 compared to December 31, 2023.

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 \$14,851 in lease revenue and \$243 in interest revenue during the current fiscal year related to this lease. As of June 30, 2025, the City's receivable for lease payments was \$3,860. The City has a deferred inflow of resources associated with this lease of \$3,713 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, 2025, 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 \$805. The City recognized \$8,762 in lease revenue and \$675 in interest revenue during the current fiscal year related to this lease. As of June 30, 2025, the City's receivable for lease payments was \$28,862. The City has a deferred inflow of resources associated with this lease of \$27,017 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, 2025, 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 \$30,468 in lease revenue and \$3,867 in interest revenue during the current fiscal year related to this lease. As of June 30, 2025, the City's receivable for lease payments was \$178,606. The City has a deferred inflow of resources associated with this lease of \$162,498 that will be recognized as revenue over the lease term.

Business-type Activities:

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 \$13,563 in lease revenue and \$4,582 in interest revenue during the current fiscal year related to this lease. As of June 30, 2025, the City's receivable for lease payments was \$224,147. The City has a deferred inflow of resources associated with this lease of \$203,447 that will be recognized as revenue over the lease term.

On March 10, 2025, the City entered into an airport land lease agreement of 140 acres for a Solar Energy Facility with Muscatine Power and Water, a component unit. The development period initial term of the lease was for \$40 per acre annually through June 30, 2029. The City recognized \$1,736 in lease revenue and \$169 in interest revenue during the current fiscal year related to this lease. As of June 30, 2025, The City's receivable for lease payments was \$20,866. The City has a deferred inflow of resources associated with the lease of \$20,828 that will be recognized as revenue over the term of the lease.

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 \$17,017 in lease revenue and \$5,029 in interest revenue during the current fiscal year related to this lease. As of June 30, 2025, the City's receivable for lease payments was \$239,278. The City has a deferred inflow of resources associated with this lease of \$221,225 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 \$11,420 in lease revenue and \$383 in interest revenue during the current fiscal year related to this lease. As of June 30, 2025, the City's receivable for lease payments was \$12,850. The City has a deferred inflow of resources associated with this lease of \$12,372 that will be recognized as revenue over the lease term.

NOTE 4. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund balances at June 30, 2025 consist of the following:

	Due from/Advance to				
	Nonmajor Governmental	Airport	Nonmajor Enterprise	Internal Service	Totals
General	\$ 20,138		\$ -	\$ -	\$ 20,138
Other Public Improvements	1,140,524				1,140,524
Nonmajor governmental	131,640		-	-	131,640
Water Pollution Control		715,977	258,982		974,959
Nonmajor enterprise	-		3,410	-	3,410
Internal service	-		-	207,866	207,866
Total	\$ 1,292,302	\$ 715,977	\$ 262,392	\$ 207,866	\$ 2,478,537

These balances result from (1) the time lag of interest receipts into the Cemetery Perpetual Care fund resulted in the advance of \$20,138, (2) the time lag of grant receipts in the Other Public Improvements and Nonmajor Governmental funds resulted in advances totaling \$1,272,164, (3) the time lag of grant receipts in the Airport and Nonmajor Enterprise Funds totaling \$974,959, (4) working capital for inventory in the Central Supplies and Equipment Services Internal Service funds resulted in advances totaling \$207,866, (5) working capital for inventory in the Marina fund resulted in the advance of \$3,410.

Interfund transfers for the year are as follows:

		Transfers from										
Transfers to		General	Employee Benefits	Local Option Sales Tax	Road Use Tax	American Rescue Plan Act (ARPA)	Other Public Improvements	Nonmajor Governmental	Refuse Collection	Nonmajor Enterprise	Internal Service	Totals
	General	\$ -	\$ 5,187,898	\$ -	\$ 3,210,130	\$ -	\$ -	\$ 286,519	\$ -	\$ 1,651,500	\$ 58,321	\$ 10,394,368
	Debt service	-	-	885,331	-	-	-	354,700	-	-	-	1,240,031
	Other public improvements	-	-	-	-	1,303,500	-	107,150	-	-	-	1,410,650
	Nonmajor governmental	-	-	693,277	121,699	372,880	-	471,413	-	-	-	1,659,269
	Water pollution control	-	-	948,660	-	-	7,434,890	-	-	-	-	8,383,550
	Transfer station	-	-	-	-	-	-	-	40,578	-	-	40,578
	Airport	20,934	-	-	-	-	-	-	-	-	-	20,934
	Nonmajor enterprise	118,201	-	-	-	-	-	286,276	-	34,270	-	438,747
	Total	\$ 139,135	\$ 5,187,898	\$ 2,527,268	\$ 3,331,829	\$ 1,676,380	\$ 7,434,890	\$ 1,506,058	\$ 40,578	\$ 1,685,770	\$ 58,321	\$ 23,588,127

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 \$5,187,898, (2) the Local Option Sales Tax fund transferred \$948,660 to the Water Pollution Control Fund and \$693,277 to nonmajor governmental funds to fund capital projects, (3) the Road Use Tax fund transferred \$3,210,130 to the General Fund to fund street maintenance costs and \$121,699 to fund street projects, (4) the nonmajor enterprise fund transfer of \$1,651,500 was from the Ambulance fund to the General fund to fund Fire department wage and benefit costs allocated to the Ambulance fund, and (5) the Other Public Improvements fund transferred \$7,434,890 to Water Pollution Control to fund capital improvement projects.

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 is as follows:

Primary government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 11,789,783	\$ 388,083	\$ -	\$ 12,177,866
Art work	8,016,036	-	-	8,016,036
Construction in progress	983,517	8,208,175	(2,567,241)	6,624,451
Total capital assets, not being depreciated	20,789,336	8,596,258	(2,567,241)	26,818,353
Capital assets, being depreciated:				
Land improvements	27,828,674	1,063,889	-	28,892,563
Buildings	10,824,185	-	-	10,824,185
Building improvements	6,586,795	75,218	-	6,662,013
Equipment	8,495,492	982,131	(120,465)	9,357,158
Vehicles	7,565,770	574,598	(347,019)	7,793,349
Right-to-use leased equipment	41,738	-	(10,004)	31,734
Right-to-use subscription asset	426,235	192,551	(135,409)	483,377
Other Assets	42,992	-	-	42,992
Infrastructure	108,494,979	769,841	-	109,264,820
Total capital assets, being depreciated	170,306,860	3,658,228	(612,897)	173,352,191
Less accumulated depreciation for:				
Land improvements	(17,114,228)	(990,184)	-	(18,104,412)
Buildings	(7,063,846)	(205,510)	-	(7,269,356)
Building improvements	(2,866,052)	(310,470)	-	(3,176,522)
Equipment	(5,665,604)	(445,818)	115,965	(5,995,457)
Vehicles	(4,425,362)	(527,721)	308,452	(4,644,631)
Right-to-use leased equipment	(23,579)	(6,005)	10,004	(19,580)
Right-to-use subscription asset	(320,614)	(125,330)	135,409	(310,535)
Other Assets	(42,991)	(1)	-	(42,992)
Infrastructure	(57,525,630)	(2,636,764)	-	(60,162,394)
Total accumulated depreciation	(95,047,906)	(5,247,803)	569,830	(99,725,879)
Total capital assets, being depreciated, net	75,258,954	(1,589,575)	(43,067)	73,626,312
Governmental activities capital assets, net	\$ 96,048,290	\$ 7,006,683	\$ (2,610,308)	\$ 100,444,665

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type Activities:					
Capital assets, not being depreciated:					
Land	\$ 2,923,819	\$ 27,860	\$ -	\$ -	\$ 2,951,679
Construction in progress	6,593,958	11,665,505	(1,407,446)	-	16,852,017
Total capital assets, not being depreciated	9,517,777	11,693,365	(1,407,446)	-	19,803,696
Capital assets, being depreciated:					
Land improvements	21,589,462	-	(140,919)	206,511	21,655,054
Buildings	69,115,371	-	-	(2,480)	69,112,891
Building improvements	8,046,344	1,460,106	(44,163)	(228,079)	9,234,208
Equipment	10,493,896	786,322	(298,547)	274,789	11,256,460
Vehicles	5,986,929	772,827	(280,951)	(250,741)	6,228,064
Right-to-use leased equipment	-	168,849	-	-	168,849
Right-to-use subscription asset	26,578	-	-	-	26,578
Sewer system	78,322,281	-	-	-	78,322,281
Total capital assets, being depreciated	193,580,861	3,188,104	(764,580)	-	196,004,385
Less accumulated depreciation for:					
Land improvements	(13,807,362)	(360,104)	140,919	-	(14,026,547)
Buildings	(44,382,475)	(1,172,198)	-	-	(45,554,673)
Building improvements	(4,378,060)	(254,566)	19,171	-	(4,613,455)
Equipment	(7,044,710)	(553,623)	294,362	62,414	(7,241,557)
Vehicles	(3,448,692)	(512,943)	278,566	(62,414)	(3,745,483)
Right-to-use leased equipment	-	(11,257)	-	-	(11,257)
Right-to-use subscription asset	(12,036)	(6,018)	-	-	(18,054)
Sewer system	(27,397,953)	(1,549,874)	-	-	(28,947,827)
Total accumulated depreciation	(100,471,288)	(4,420,583)	733,018	-	(104,158,853)
Total capital assets, being depreciated, net	93,109,573	(1,232,479)	(31,562)	-	91,845,532
Business type activities capital assets, net	\$ 102,627,350	\$ 10,460,886	\$ (1,439,008)	\$ -	\$ 111,649,228

Depreciation/amortization expense was charged to functions of the primary government as follows:

Governmental activities:	
Public Safety	\$ 514,763
Public Works	3,396,985
Culture and recreation	968,271
Community and economic development	31,174
General Government	304,389
Capital assets held by the Government's internal service funds are charged to the various functions based on their usage of the assets	<u>32,222</u>
Total Depreciation Expense - governmental activities	<u>\$ 5,247,804</u>
Business-type activities:	
Water pollution control	\$ 3,078,816
Refuse Collection	173,604
Transfer Station	288,668
Airport	354,562
Parking	25,017
Transit	151,631
Golf Course	92,166
Boat harbor	17,204
Ambulance	149,457
Public Housing	<u>89,458</u>
Total Depreciation Expense - business-type activities	<u>\$ 4,420,583</u>

Discretely presented component units

Activity for the Solid Waste Agency for the year ended June 30, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,120,958	\$ -	\$ -	\$ 1,120,958
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	<u>1,120,958</u>	<u>-</u>	<u>-</u>	<u>1,120,958</u>
Capital assets, being depreciated:				
Land improvements	2,726,364	-	-	2,726,364
Buildings	37,314	-	-	37,314
Building improvements	38,784	-	-	38,784
Equipment	126,201	-	-	126,201
Leachate collection system	663,435	-	-	663,435
Total capital assets, being depreciated	<u>3,592,098</u>	<u>-</u>	<u>-</u>	<u>3,592,098</u>
Less accumulated depreciation for:				
Land improvements	(2,588,839)	(60,765)	-	(2,649,604)
Buildings	(27,521)	(933)	-	(28,454)
Building improvements	(14,005)	(2,155)	-	(16,160)
Equipment	(64,149)	(8,000)	-	(72,149)
Leachate collection system	(517,816)	(21,419)	-	(539,235)
Total accumulated depreciation	<u>(3,212,330)</u>	<u>(93,272)</u>	<u>-</u>	<u>(3,305,602)</u>
Total capital assets, being depreciated, net	<u>379,768</u>	<u>(93,272)</u>	<u>-</u>	<u>286,496</u>
Solid Waste Agency capital assets, net	<u>\$ 1,500,726</u>	<u>\$ (93,272)</u>	<u>\$ -</u>	<u>\$ 1,407,454</u>

Activity for Muscatine Power & Water for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land and land rights	\$ 5,640,769	\$ -	-	\$ 5,640,769
Construction work in progress	2,048,300	12,841,836	(6,480,964)	8,409,172
Total capital assets, not being depreciated	7,689,069	12,841,836	(6,480,964)	14,049,941
Capital assets being depreciated:				
Generation plant	329,661,168	2,722,923	(51)	332,384,040
Transmission and distribution plant	79,593,457	3,622,852	(151,432)	83,064,877
General plant	33,226,673	779,425	(311,429)	33,694,669
Source of supply	4,281,701	32,248	-	4,313,949
Pumping equipment	3,419,429	-	-	3,419,429
Purification equipment	3,145,665	28,200	(5,329)	3,168,536
Distribution system	28,384,849	762,799	-	29,147,648
Network operations plant	27,948,188	1,385,754	(5,618)	29,328,324
Right-to-use subscription asset	1,444,132	775,255	-	2,219,387
Total capital assets being depreciated	511,105,262	10,109,456	(473,859)	520,740,859
Less accumulated depreciation for:				
Generation plant	(312,325,903)	4,238,935	(51)	(316,564,787)
Transmission and distribution plant	(38,766,837)	1,864,593	(147,536)	(40,483,894)
General plant	(22,550,054)	1,120,622	(270,446)	(23,400,230)
Source of supply	(2,158,913)	105,491	-	(2,264,404)
Pumping equipment	(1,289,397)	98,665	-	(1,388,062)
Purification equipment	(1,164,863)	56,739	(2,556)	(1,219,046)
Distribution system	(8,193,250)	688,799	-	(8,882,049)
Network operations plant	(11,338,270)	2,344,293	(5,584)	(13,676,979)
Right-to-use subscription asset	(287,917)	375,666	-	(663,583)
Total accumulated depreciation	(398,075,404)	10,893,803	(426,173)	(408,543,034)
Total capital assets, being depreciated net	113,029,858	(784,347)	(47,686)	112,197,825
Muscatine Power & Water capital assets, net	\$ 120,718,927	\$ 12,057,489	\$ (6,528,650)	\$ 126,247,766

NOTE 6. LONG-TERM DEBT

General Obligation Bonds. The general obligation bonds outstanding as of June 30, 2025 total \$15,396,655. These bonds bear interest at rates ranging from 2.00% to 5.00%.

General obligation bonds as of June 30, 2025 consist of the following individual issues:

	Issue Date	Amount Issued	Interest Rates	Balance 6/30/2025	Governmental Activities	Business-Type Activities
General obligation bonds:						
General corporate	5/26/2016	4,550,000	2.00-2.50	474,894 (1)	474,894	-
General corporate and refunding	5/23/2018	4,090,000	3.00-5.00	1,665,361 (2)	1,399,691	265,670
General corporate	5/7/2020	6,310,000	2.00	3,179,231 (3)	3,179,231	-
General corporate	6/2/2022	6,190,000	3.25-4.00	4,903,975 (4)	4,903,975	-
General corporate	6/5/2024	4,880,000	4.00-5.00	5,173,194 (5)	5,173,194	-
Totals				\$ 15,396,655	\$ 15,130,985	\$ 265,670

1. Net of unamortized premium of \$4,894
2. Net of unamortized premium of \$35,361
3. Net of unamortized premium of \$34,231
4. Net of unamortized premium of \$148,975
5. Net of unamortized premium of \$393,194

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending June 30	Governmental		Business-Type	
	Principal	Interest	Principal	Interest
2026	\$ 2,430,000	\$ 530,826	\$ 85,000	\$ 8,650
2027	2,070,000	449,813	85,000	5,250
2028	2,260,000	380,313	90,000	2,700
2029	1,850,000	302,213	-	-
2030	1,915,000	235,763	-	-
2031-2034	3,995,000	365,676	-	-
	<u>\$ 14,520,000</u>	<u>\$ 2,264,604</u>	<u>\$ 260,000</u>	<u>\$ 16,600</u>

State Revolving Fund (SRF) General Obligation Loan. On July 20, 2024 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 2024, 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 are being drawn down as needed to pay project costs as they are incurred. As of June 30, 2025, \$6,862,788 had been drawn down. 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 began 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.

On October 17, 2024, the City Council approved the Resolution authorizing and Approving the Loan and Disbursement Agreement and providing for the issuance of \$7,960,000 in General Obligation Annual Appropriation Sewer Improvement Bonds, Series 2024 issued November 1, 2024. This loan is through the State Revolving Fund (SRF) Loan program and has an interest rate of 2.43% with a .25% loan servicing fee. Funds are being drawn down as needed to pay project costs as they are incurred. As of June 30, 2025, \$4,643,009 had been drawn down. Interest is due on June 1st and December 1st. Principal payments on the loan will begin June 1, 2026 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.

Annual debt service requirements to maturity on the general obligation SRF loans are estimated as follows:

Year Ending June 30	Governmental Activities		
	Principal	Interest	Fees
2026	\$ 1,539,000	\$ 298,823	\$ 35,830
2027	1,575,000	288,304	34,225
2028	1,612,000	255,199	30,288
2029	1,650,000	221,297	26,258
2030	1,690,000	186,581	22,133
2031-2034	7,163,000	382,003	45,292
	<u>\$ 15,229,000</u>	<u>\$ 1,632,207</u>	<u>\$ 194,026</u>

State Revolving Fund (SRF) Revenue Loan. In November of 2008, the City entered into a State Revolving Fund Revenue 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, 2025, the loan balance is \$6,552,000. 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 <u>June 30</u>	Business-Type		
	Principal	Interest	Fees
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
2031-2034	2,024,000	53,410	7,630
	<u>\$ 6,552,000</u>	<u>\$ 473,269</u>	<u>\$ 67,611</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 for the Finance department. The initial lease liability was \$6,814. At June 30, 2025 the lease liability was completed. The City was required to make monthly principal and interest payments totaling \$118.55. The lease had an interest rate of 1.70%.

In fiscal year 2021, the City entered into a 60-month lease agreement as lessee for the use of copier equipment for the Community Development department. The initial lease liability was \$1,585. At June 30, 2025 the lease liability is \$219. The City is required to make monthly principal and interest payments totaling \$27.58. The lease has an interest rate of 1.70%.

On September 1, 2022, the City entered into a 60-month lease as lessee for the use of copier equipment for the Library. An initial lease liability was recorded in the amount of \$6,155. As of June 30, 2025, the value of the lease liability is \$1,860. The City is required to make monthly fixed payments of \$134.97. The lease has an interest rate of 2.536%.

On December 1, 2022, the City entered into a 60-month lease as lessee for the use of copier equipment for City Hall. An initial lease liability was recorded in the amount of \$9,189. As of June 30, 2025, the value of the lease liability is \$4,626. The City is required to make monthly fixed payments of \$166.47. The lease has an interest rate of 3.445%.

On January 30, 2024, the City entered into a 60-month lease as lessee for the use of postage equipment. The initial lease liability was \$8,044. At June 30, 2025 the lease liability is \$5,694. The City is required to make monthly principal and interest payments totaling \$141.44. The lease has an interest rate of 1.7%.

The future principal and interest payments on the Governmental Activities leases are as follows:

<u>Year ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 5,259	\$ 276	\$ 5,535
2027	3,819	146	3,965
2028	2,479	50	2,529
2029	842	7	849
	<u>\$ 12,399</u>	<u>\$ 472</u>	<u>\$ 5,535</u>

Leases

Business-type Activities:

On March 12, 2025, the City entered into a lease for 55 golf carts. The lease term is for five years with payments of \$6,188 during the months of May through October in each of the five years. The lease has an interest rate of 5.64%. The initial lease liability was \$168,849. At June 30, 2025, the lease liability is \$158,386.

The future principal and interest payments on the golf carts lease are as follows:

<u>Year ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 30,506	\$ 7,969	\$ 38,475
2027	32,272	6,203	38,475
2028	34,140	4,335	38,475
2029	36,116	2,359	38,475
2030	25,352	299	25,651
	<u>\$ 158,386</u>	<u>\$ 18,507</u>	<u>\$ 179,551</u>

Subscriptions Payable

Government Activities:

On December 1, 2021, the City entered into a 60-month subscription for the use of MRI Software for the Section 8 Housing Choice Voucher Program. An initial subscription liability was recorded as of July 1, 2022 in the amount of \$67,438. As of June 30, 2025, the value of the subscription liability is \$17,206. The City is required to make annual fixed payments of \$17,597.81. The subscription has an interest rate of 2.275%.

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, 2025, the subscription was completed.

On July 12, 2024, the City entered into a 36 month subscription for the use of Google Workspace. An initial subscription liability was recorded in the amount of \$89,592. As of June 30, 2025, the value of the subscription liability is \$58,809. The City is required to make annual fixed payments of \$30,783. The subscription has an interest rate of 3.1100%.

On November 11, 2024, the City entered into a 60 month subscription for the use of Cisco Amp - Converge One software. An initial subscription liability was recorded in the amount of \$33,259. As of June 30, 2025, the value of the subscription liability is \$26,366. The City is required to make annual fixed payments of \$6,989. The subscription has an interest rate of 2.3810%.

On November 11, 2024, the City entered into a 60 month subscription for the use of Cisco Umbrella software. An initial subscription liability was recorded in the amount of \$39,960. As of June 30, 2025, the value of the subscription liability is \$31,671. The City is required to make annual fixed payments of \$8,395. The subscription has an interest rate of 2.3810%.

On December 23, 2024, the City entered into a 60 month subscription for the use of SHI Vmware software.. An initial subscription liability was recorded in the amount of \$16,514. As of June 30, 2025, the value of the subscription liability is \$0. The subscription has an interest rate of 2.3810%.

The future principal and interest payments on Governmental Activities subscriptions are as follows:

<u>Year ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 60,162	\$ 391	\$ 60,553
2027	44,189	1,976	46,165
2028	14,676	707	15,383
2029	15,025	358	15,383
	<u>\$ 134,052</u>	<u>\$ 3,432</u>	<u>\$ 137,484</u>

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, 2025, the value of the subscription liability is \$6,781. 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>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 6,781	\$ 154	\$ 6,935
	<u>\$ 6,781</u>	<u>\$ 154</u>	<u>\$ 6,935</u>

Long-term liability activity for the year ended June 30, 2025 was as follows:

Primary government

Primary Government

	Restated Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 16,630,000	\$ -	\$ (2,110,000)	\$ 14,520,000	\$ 2,430,000
State revolving fund loan	4,090,907	7,434,890	(731,000)	10,794,797	731,000
Premiums/discounts	771,376	-	(160,391)	610,985	-
Total bonds payable	21,492,283	7,434,890	(3,001,391)	25,925,782	3,161,000
Leases	18,331	-	(5,932)	12,399	5,259
Subscriptions	96,146	179,325	(141,419)	134,052	60,162
Compensated absences	2,851,008	1,871,901	(1,695,778)	3,027,131	2,309,089
Net pension liability	13,441,709	113,686	-	13,555,395	-
Other post-employment benefits liability	1,159,292	453,788	-	1,613,080	60,007
Governmental activity long-term liabilities	<u>\$ 30,048,484</u>	<u>\$ 10,053,590</u>	<u>\$ (4,844,520)</u>	<u>\$ 44,267,839</u>	<u>\$ 5,595,517</u>
Business-type activities:					
Bonds and loans payable:					
General obligation bonds	\$ 340,000	\$ -	\$ (80,000)	\$ 260,000	\$ 85,000
State revolving fund loan	7,374,000	-	(822,000)	6,552,000	849,000
Premiums	9,990	-	(4,320)	5,670	-
Total bonds and loans payable	7,723,990	-	(906,320)	6,817,670	934,000
Leases	-	168,849	(10,463)	158,386	30,506
Subscriptions	13,412	-	(6,631)	6,781	6,781
Compensated absences	734,438	274,371	(205,105)	803,704	574,038
Net pension liability	2,194,160	-	(377,094)	1,817,066	18,031
Other post-employment benefits liability	348,348	136,356	-	484,704	-
Closure/post-closure obligation	33,825	-	-	33,825	-
Business-type activity long-term liabilities	<u>\$ 11,364,009</u>	<u>\$ 579,576</u>	<u>\$ (1,505,613)</u>	<u>\$ 10,122,136</u>	<u>\$ 1,563,356</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 \$100,440, 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 \$119,896 and \$38,491, 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, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated absences	\$ 8,362	\$ 969	\$ -	\$ 9,331	\$ 4,698
Closure/post-closure obligation	5,035,576	343,244	-	5,378,820	-
Total liabilities	<u>\$ 5,043,938</u>	<u>\$ 344,213</u>	<u>\$ -</u>	<u>\$ 5,388,151</u>	<u>\$ 4,698</u>

Activity for Muscatine Power & Water for the year ended December 31, 2024, was as follows:

	Restated Beginning Balance	Additions	Reductions	Ending Balance
Net pension liability	\$ 24,268,432	\$ (2,482,481)	\$ (11,066,114)	\$ 10,719,837
Water revenue bonds	12,485,000	-	(445,000)	12,040,000
Unamortized bond premiums	388,145	-	(69,717)	318,428
Note payable to bank	5,708,536	-	(1,468,994)	4,239,542
Post-employment health benefit provision	1,119,202	101,495	(75,225)	1,145,472
Subscription based IT arrangement	1,153,278	775,256	(478,200)	1,450,334
Plant decommissioning	12,012,000	-	-	12,012,000
Landfill closure and post-closure liability	1,220,335	255,273	-	1,475,608
Total long-term debt	58,354,928	<u>(1,350,457)</u>	<u>(13,603,250)</u>	43,401,221
Less current installments	2,256,781			2,373,661
Long-term debt, net of current portion	<u>\$ 56,098,147</u>			<u>\$ 41,027,560</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, 2024 was \$12,040,000.

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
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
2028	535,000	410,850	-	-
2029	560,000	389,450	-	-
2030-2033	2,430,000	1,355,700	-	-
2034-2038	3,605,000	1,131,200	-	-
2039-2042	3,435,000	350,200	-	-
Totals	<u>\$ 12,040,000</u>	<u>\$ 5,004,250</u>	<u>\$ 4,239,543</u>	<u>\$ 175,156</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 2024 and water utility net revenues are as follows:

	<u>Water</u>
Principal and interest paid	\$ 946,700
Net revenues	2,834,659

Annual future principal and interest payments are expected to require 33% 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 36% of communications utility net revenues.

Principal and interest paid in 2024 and communications utility net revenue, are as follows:

	<u>Communications</u>
Principal and interest paid	\$ 1,609,883
Net revenues	4,463,203

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, 2024 is as follows:

	<u>Water Utility</u>
Bond Fund	\$ <u>946,700</u>
Total restricted assets	\$ <u>946,700</u>

In the prior year, the utility entered into a SBITA contract for the use of Imprivata Proximity USB readers and mobile device access. As of December 31, 2024, the value of the subscription liability was \$0. The utility is required to make annual principal and interest payments of \$21,760 through March 2025. The subscription liability was valued using a discount rate of 4.5% based on the utility's incremental borrowing rate.

In the prior year, the utility entered into a SBITA contract for the use of Journyx payroll software. As of December 31, 2024, the value of the subscription liability was \$0. The utility is required to make annual principal and interest payments of \$24,660 through April 2025. The subscription liability was valued using a discount rate of 4.5% based on the utility's incremental borrowing rate.

In the prior year, the utility entered into a SBITA contract for the use of Sphera Cloud CM Pro Software. As of December 31, 2024, the value of the subscription liability was \$0. The utility is required to make annual principal and interest payments of \$12,807 through June 2025. The subscription liability was valued using a discount rate of 4.5% based on the utility's incremental borrowing rate.

In the prior year, the utility entered into a SBITA contract for the use of NISC customer service software. As of December 31, 2024, the value of the subscription liability was \$826,991. The utility is required to make monthly principal and interest payment of \$23,630 through March 2028. The subscription liability was valued using a discount rate of 4.5% based on the utility's incremental borrowing rate.

In the current year, the utility entered into a SBITA contract for the use of Secureworks iSensor Software. As of December 31, 2024, the value of the subscription liability was \$29,840. The utility is required to recognize annual principal and interest payments of \$15,747 through December 31, 2026. The subscription liability was valued using a discount rate of 4.5% based on the utility's incremental borrowing rate.

In the current year, the utility entered into a SBITA contract for the use of OSI Monarch Gold support services. As of December 31, 2024, the value of the subscription liability was \$514,752. The utility is required to recognize annual principal and interest payments of \$107,461 or more through August 31, 2030. The subscription liability was valued using a discount rate of 4.5% based on the utility's incremental borrowing rate.

In the current year, the utility entered into a SBITA Contract for the use of Ion Wave Software and support services. As of December 31, 2024, the value of the subscription liability was \$28,585. The utility is required to recognize annual principal and interest payments of \$15,000 or more through July 31, 2027. The subscription liability was valued using a discount rate of 4.5% based on the utility's incremental borrowing rate.

In the current year, the utility entered into a SBITA contract for the use of Pomeroy IT Solutions Vsphere software. As of December 31, 2024, the value of the subscription liability was \$45,079. The utility is required to recognize annual principal and interest payments of \$24,244 or more through November 14, 2027. The subscription liability was valued using a discount rate of 4.5% based on the utility's incremental borrowing rate.

The future principal and interest payments on the subscriptions are as follows:

<u>Year ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 394,151	\$ 2,488	\$ 396,639
2026	412,295	2,153	414,448
2027	378,544	855	379,399
2028	148,160	170	148,330
2029	117,187	-	117,187
	<u>\$ 1,450,337</u>	<u>\$ 5,666</u>	<u>\$ 1,456,003</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 \$5,378,820 reported as landfill closure and post closure care liability at June 30, 2025, represents the cumulative amount reported to date based on the use of 82% of the estimated capacity of the current landfill property. The Agency will recognize the remaining estimated cost of closure and post closure care of \$1,075,764 as the remaining estimated capacity is filled over the 10 remaining years.

These amounts are based on what it would cost to perform all closure and post closure care in 2025. 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. These

qualifications must be met on member's first month of entitlement to benefits. 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 2025, 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, 2025 were \$993,818. The MP&W contributions for the year ended December 31, 2024 were \$110,137.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2025, the City reported a liability of \$3,914,632 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2024, the City's proportion was 0.107501 percent, which was an increase of 0.000062 from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the City recognized pension expense (income) of \$436,228. At June 30, 2025, 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	\$ 315,292	\$ 2,437
Changes of assumptions	-	941
Net difference between projected and actual earnings on pension plan investments	49,122	-
Changes in proportion and differences between City contributions and proportionate share of contributions	80,885	102,954
City contributions subsequent to the measurement date	993,818	-
Total	<u>\$ 1,439,117</u>	<u>\$ 106,332</u>

The \$993,818 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date, but before the end of the City's reporting period, will be recognized as a reduction of the net pension liability in the subsequent fiscal period rather than in the current fiscal period. 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>	
2026	\$ (520,249)
2027	958,991
2028	27,009
2029	(130,013)
2030	3,229
Thereafter	-
Total	<u>\$ 338,967</u>

At December 31, 2024, MP&W reported a liability of \$369,181 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2024,

MP&W's collective proportion was 0.009997 percent, which was an increase of 0.000633 percent from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the utility recognized IPERS expense (income) of \$77,624. At December 31, 2024, MP&W reported deferred outflows of resources and deferred inflows of resources related to IPERS from the following sources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 29,376	\$ 229
Changes of assumptions	-	5
Net difference between projected and actual earnings on pension plan investments	4,617	-
Changes in proportion and differences between MP&W contributions and proportionate share of contributions	82,349	82,782
MP&W contributions subsequent to the measurement date	61,713	-
Total	<u>\$ 178,055</u>	<u>\$ 83,016</u>

The \$61,713 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, 2025. 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>	
2025	\$ 23,293
2026	21,742
2027	16,421
2028	(9,106)
2029	(12,603)
2030	(6,421)
Total	<u>\$ 33,326</u>

There were no non-employer contributing entities at IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2024 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, 2024 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 2024 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	21.0%	3.52%
International equity	13.0%	5.18%
Global smart beta equity	5.0%	4.12%
Core plus fixed income	25.5%	3.04%
Public credit	3.0%	4.53%
Cash	1.0%	1.69%
Private equity	17.0%	8.89%
Private real assets	9.0%	4.25%
Private credit	5.5%	6.62%
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)	\$ 9,635,315	\$ 3,914,632	\$ (876,484)

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
MP&W's proportionate share of the net pension liability (asset)	\$ 905,965	\$ 369,181	\$ (80,377)

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, 2025, 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, 2024, MP&W reported payables to the defined benefit pension plan of \$10,328 for legally required employer contributions and \$6,882 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 9.55% of earnable compensation for the year ended June 30, 2025.

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 22.66 percent for the year ended June 30, 2025.

The City's contributions to MFPRSI for the year ended June 30, 2025 were \$1,576,098.

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, 2025.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2025, the City reported a liability of \$11,457,829 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2024, the City’s proportion was 1.733979 percent which was an increase of 0.00011451 percent from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the City recognized pension expense of \$1,654,706. At June 30, 2025, 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	\$ 1,208,221	\$ -
Changes of assumptions	41,359	-
Net difference between projected and actual earnings on pension plan investments	766,869	-
Changes in proportion and differences between City contributions and proportionate share of contributions	178,105	270,731
City contributions subsequent to the measurement date	1,576,098	-
Total	<u>\$ 3,770,652</u>	<u>\$ 270,731</u>

The \$1,576,098 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date, but before the end of the City’s reporting period, will be recognized as a reduction of the net pension liability in the subsequent fiscal period rather than in the current fiscal period. 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>	
2026	\$ (281,706)
2027	1,690,864
2028	355,130
2029	142,489
2030	17,046
Total	<u>\$ 1,923,823</u>

Actuarial Assumptions The total pension liability in the June 30, 2024, 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, 2024 valuation were based on the results of an actuarial experience study for the ten-year period ending June 30, 2023.

Mortality rates were based on RP 2014 Blue Collar Healthy Annuitant Table with males set-forward zero years, females set-forward two years, 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	4.8%
Broad U.S. Equity	7.5%
Global Equity	7.6%
Broad Non-US Equity	7.7%
Managed Futures	5.5%
Core Real Estate	6.0%
Opportunistic Real Estate	9.8%
Global Infrastructure	6.7%
Private Credit	9.4%
Private Equity	10.2%

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 9.55% 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.

	1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
City's proportionate share of the net pension liability	\$ 19,934,996	\$ 11,457,829	\$ 4,441,064

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, 2025, 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, 2025 is as follows:

	Primary Government IPERS		
	Governmental	Business-type	Total
	Activities	Activities	
Net pension liability	2,162,588	1,752,044	3,914,632
Deferred outflows of resources related pensions	800,817	638,300	1,439,117
Deferred inflows of resources related pensions	58,896	47,436	106,332
Pension expense	260,867	175,361	436,228
	Primary Government MFPRSI		
	Governmental	Business-type	Total
	Activities	Activities	
Net pension liability	11,392,807	65,022	11,457,829
Deferred outflows of resources related pensions	3,724,176	46,476	3,770,652
Deferred inflows of resources related pensions	265,493	5,238	270,731
Pension expense	1,646,726	7,980	1,654,706
	Primary Government Total All Pension		
	Governmental	Business-type	Total
	Activities	Activities	
Net pension liability	13,555,395	1,817,066	15,372,461
Deferred outflows of resources related pensions	4,524,993	684,776	5,209,769
Deferred inflows of resources related pensions	324,389	52,674	377,063
Pension expense	1,907,593	183,341	2,090,934

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, 2023 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, 2024 was \$22,900,606. 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, 2024</u>
Active plan members	251
Inactive plan members entitled to but not yet receiving benefits	99
Disabled plan members entitled to benefits	0
Retired plan members or beneficiaries currently receiving benefits	<u>252</u>
Total	<u>602</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, 2023 measurement date and the end of the December 31, 2024 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, 2024. 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, 2024 was \$3,380,002, equal to 14.89% of covered valuation payroll. Employer contributions for the years ending December 31, 2024 and December 31, 2023 equaled \$3,420,000 and \$4,005,000, respectively, which was in excess of the ADC.

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, 2022 to December 31, 2023 has been used for the plan year ending December 31, 2024 for GASB 68 reporting. The net pension liability reported for the year ending December 31, 2024 was measured as of December 31, 2023, using the pension liability that was determined by an actuarial valuation as of December 31, 2023. The plan administrator does a comprehensive review of the economic and demographic assumptions. The following was used for the year ending December 31, 2024:

Inflation	2.40%
Investment rate of return	6.00%
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	3.50%
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 2023).

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) 2023. 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 2023 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	37.64%	7.80%
US Equity - Mid Cap	4.51%	8.35%
US Equity - Small Cap	2.24%	8.70%
Non - US Equity	18.79%	8.00%
US Private Real Estate	7.15%	6.85%
High Yield Bond	2.44%	6.30%
Core Bond	27.23%	4.40%
Total	100.00%	

The discount rate used to determine the end of period total pension liability is 5.88%. 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 2023 to 2121. Benefit payments after 2121 are projected to be \$0. The long-term rate of return of 6.00% 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 3.63% 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, 2023 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, 2024, the utility recognized pension expense (income) of \$2,276,111. At December 31, 2024, 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	\$ 2,294,139	\$ 4,105,186
Differences between actual and expected experience	327,633	123,461
Differences between projected and actual earnings	3,617,897	-
Contributions subsequent to measurement date	3,420,000	-
Total	<u>\$ 9,659,669</u>	<u>\$ 4,228,647</u>

Contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2025. 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
2025	\$ 1,690,677	\$ 1,434,795
2026	2,720,543	1,404,305
2027	3,335,481	1,362,360
2028	(1,507,031)	27,187
Total	<u>\$ 6,239,670</u>	<u>\$ 4,228,647</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

	1% Decrease (4.88%)	Discount Rate (5.88%)	1% Increase (6.88%)
Net Pension Liability (Asset) 12/31/2024	\$ 23,978,586	\$ 10,439,715	\$ 940,108

Schedule of Changes in Net Pension Liability

Total Pension Liability	12/31/2024
Service cost	2,085,757
Interest	6,033,758
Benefit payments	(5,228,235)
Difference between expected and actual	342,360
Change in assumptions	(5,464,519)
Change in benefit terms	-
Net change in total pension liability	<u>(2,230,879)</u>
Total pension liability, beginning	<u>111,194,285</u>
Total pension liability, end	<u>108,963,406</u>
Fiduciary Net Position	
Employer contributions	4,005,000
Net investment income	12,730,081
Benefit payments	(5,228,235)
Administration expenses	<u>(158,309)</u>
Net change in fiduciary net position	<u>11,348,537</u>
Fiduciary net position, beginning	<u>87,175,154</u>
Fiduciary net position, end	<u>98,523,691</u>
Total pension liability	<u>\$ 10,439,715</u>

	Single Employer		
	Plan	IPERS	Total
Net pension liability (asset)	\$ 10,350,656	\$ 369,181	\$ 10,719,837
Deferred outflows of resources	9,593,008	178,055	9,771,063
Deferred inflows of resources	4,199,469	83,016	4,282,485
Pension expense (income)	2,260,406	77,624	2,338,030

NOTE 9. DEFICIT FUND EQUITY

Three City funds had fund balance/net position deficits as of June 30, 2025. The funds and the amount of the deficits are as follows:

<u>Fund</u>	<u>Deficit Amount</u>
CDBG Grant 6 th and Mulberry	\$ (136,213)
CDBG Grant Downtown Revitalization	(137,243)
Nuisance/Abandoned Property	(104,787)
Downtown Housing Grant	(80,000)
Downtown Historic Revitalization	(3,526)

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, 2025 for each plan are as shown below:

<u>Rates</u>	<u>Health</u>	<u>Dental</u>
Single	\$ 861.68	\$ 34.10
Family	2,291.11	92.38

Employees covered by benefit terms: At June 30, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	5
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>207</u>
	<u>212</u>

Total OPEB liability: The City’s total OPEB liability of \$2,097,784 was measured as of June 30, 2025 and was determined by an actuarial valuation as of July 1, 2024 rolled forward to June 30, 2025.

Actuarial assumptions and other inputs: The total OPEB liability in the June 30, 2025 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	5.2% per annum
Retirees' share of benefit-related costs	100%
Health care cost trend rate	5%

The discount rate was based on the index rate for 20 year tax exempt general obligation municipal bonds.

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, 2025 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, 2024	\$ 1,507,640
Changes for the year:	
Service cost	115,147
Interest	105,092
Changes of benefit terms	-
Differences between expected and actual experience	613
Changes in assumptions or other inputs	425,893
Benefit payments	(56,601)
Net changes	590,144
Balance at June 30, 2025	<u>\$ 2,097,784</u>

There were no changes as a result of changes in benefit terms or changes of assumptions or other inputs.

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 4.20%	Discount Rate 5.20%	1% Increase 6.20%
Total OPEB liability	\$ 2,281,017	\$ 2,097,784	\$ 1,932,903

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	\$ 1,888,249	\$ 2,097,784	\$ 2,340,154

For the year ended June 30, 2025, the City recognized OPEB expense of \$337,710. At June 30, 2025, 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	\$ 443,369	\$ -
Changes of assumptions or other inputs	460,324	(106,882)
Net difference between projected and actual investments	-	-
Contributions made subsequent to measurement date	-	-
Total	<u>\$ 903,693</u>	<u>\$ (106,882)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2026	117,471
2027	117,471
2028	114,153
2029	103,428
2030	91,435
Thereafter	252,853
	<u>\$ 796,811</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 contribution. The utility, by contributing its portion of the blended premium for active employees, in effect contributes the difference between the blended contribution and a retiree age adjusted contribution. 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	12/31/2023
Fiscal year end	12/31/2024
Active plan members	255
Inactive plan members entitled to but not yet receiving benefits	-
Retired plan members or beneficiaries currently receiving benefits	<u>23</u>
Total	<u>278</u>

For fiscal years 2024, 2023, and 2022, the utility contributed \$71,723, \$72,238 and \$74,549, 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, 2024.

	2024
Service Cost	\$ 48,234
Interest on net OPEB obligation	49,950
Differences between expected and actual experience	-
Changes in assumptions	-
Benefit Payments	<u>(71,723)</u>
Net change in total OPEB obligation	26,461
Total OPEB Obligation - Beginning of Year	\$ 1,127,680
Total OPEB Obligation - End of Year	<u>\$ 1,154,141</u>

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB:
For the year ended December 31, 2024, the utility recognized OPEB expense of (\$26,461). At December 31, 2024, 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	\$ 130,134	\$ 56,985
Differences between actual and expected experience	20,924	20,021
Contributions subsequent to measurement date	71,723	-
Total	<u>\$ 222,781</u>	<u>\$ 77,006</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
2025	\$ 38,846	\$ 24,070
2026	34,257	14,891
2027	31,065	11,761
2028	27,748	8,497
2029	19,142	7,699
Thereafter	-	10,088
Total	<u>\$ 151,058</u>	<u>\$ 77,006</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 3.38%	Discount Rate 4.38%	1% Increase 5.38%
Total OPEB Liability 12/31/2024	\$ 1,260,253	\$ 1,154,141	\$ 1,059,844

Sensitivity of the net OPEB liability to changes in the healthcare trend rate:

	1% Decrease	Trend Rate	1% Increase
Total OPEB Liability 12/31/2024	\$ 1,042,519	\$ 1,154,141	\$ 1,285,116

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, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount rate	4.38% 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 2022 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	2024 – 1.36%; 2025 – 7.5%; 2025 – 7.0%; 2026 – 6.5%; 2027 – 6.0%; decreasing by 0.25% per year through 2032; 2033+ 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 \$1,495,000 as of June 30, 2025.

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 \$227,079 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, 2025 and 2024 are summarized as follows:

	2025	2024
Balance, beginning of year	\$ 278,374	\$ 254,355
Claim Expense	4,149,062	3,940,640
Claims Paid	(4,200,357)	(3,916,621)
Balance, end of year	<u>\$ 227,079</u>	<u>\$ 278,374</u>

The utility is exposed to various risks of loss related to destruction of assets and natural disasters. The utility is also exposed to various risks of loss relating to torts, errors and omissions, health and injuries to employees. The utility purchases commercial insurance for claims related to these risks subject to certain deductibles. Open claims and an estimate for incurred but not reported claims are accrued up to deductible limits. Settled claims have not exceeded reserves in the last three years. There were no significant reductions in coverage compared to the prior year.

The health and dental and workers' compensation self-insurance reserves are shown below. These expenses tend to fluctuate based on claims.

(Thousands of dollars)	2024	2023
Health/Dental Care Self-Insurance Reserve		
Reserve liability, beginning of year	\$ 269	\$ 142
Add: Provision for reserve, current year	4,492	4,497
Less: Payments on reserve	(4,457)	(4,061)
Total Reserve Liability, end of year	305	578
Incurred but not reported claims	(251)	(309)
Non-Current Reserve Liability, End of Year	<u>\$ 54</u>	<u>\$ 269</u>
(Thousands of dollars)	2024	2023
Worker's Compensation Self-Insurance Reserve		
Reserve liability, beginning of year	\$ 20	\$ 104
Add: Provision for reserve	136	30
Less: Payments on reserve	(73)	(114)
Reserve Liability, End of Year	<u>\$ 84</u>	<u>\$ 20</u>

NOTE 13. COMMITMENTS AND CONTINGENCIES

The City Attorney has reported that as of June 30, 2025, 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.

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 Midcontinent Independent System Operator (MISO) local resource zone. 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 a 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 219,000 tons of coal in 2025 under one contract with one supplier. If additional tons become necessary, they will be purchased on the OTC market or by working directly with a coal 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 BNSF 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 its 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 first generating station expires December 31, 2024. 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. The utility's minimum volume commitment (MVC) is 1,736 railcars or under 15 complete unit trains. In the event the utility does not meet that requirement the utility has agreed to an amount equal to the additional amount of freight charges that would have been due had the MVC been met.

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 2026.

The utility is in the process of developing a natural gas-fired combined heat and power (CHP) unit with a nominal generation capacity of approximately 35 MW. The CHP unit will provide process steam to an adjacent customer of the utility and sell electricity output into MISO, while providing local voltage support to utility. Commitments have been made for the CHP unit as follows:

- The utility entered into an agreement in July 2024 to sell steam to a local customer commencing in 2028, or when the CHP units begins commercial operations. The agreement will remain in effect for 25 years starting from either the effective date or the commercialization date.
- The utility agreed to purchase a step-up transformer in May 2024 from WEG Transformers USA for \$1.9 million.
- The utility signed an agreement in August 2024 with Solar Turbines Incorporated (Solar Turbines) to manufacture and supply a combustion turbine-generator for \$12.1 million.
- The utility agreed to purchase a heat recovery steam generator in December 2024 from Rentech Boiler Systems, Inc. (Rentech) for \$7.6 million.

The utility is committed to claiming direct pay tax credits that are available to government entities from the Inflation Reduction Act of 2022 (IRA). Those credits, which are anticipated in the calendar year after the unit achieves commercial operations, are anticipated to be in the range of \$8-12 million. The utility took steps in 2024 to better ensure compliance with the start-of-construction requirements in the IRA. Those requirements are that certain steps toward completion of the CHP unit were necessary by December 31, 2024. With the above steps and other actions, the utility believes it has met the requirements.

The unit is planned for completion in 2027, but no later than the end of 2028. The Iowa Utilities commission (IUC) has issued a construction permit for the CHP unit. Two regulatory approvals remain: (1) Iowa Department of Natural Resources air permit, and (2) IUC approval of a short natural gas pipeline from the pipeline company metering station to the CHP unit.

To date, expenditures have been funded by available cash held by the electric utility. An approximate \$100 million financing is planned for 2025 that would cover previously expended funds and future capital expenditures. After the remaining regulatory approvals are obtained and financing is completed, the electric utility will provide notices to proceed to Solar and Rentech and will also initiate additional sitework and procurement steps.

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, 2025 the City had nineteen 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 fifteen projects which totaled \$1,452,985. A detailed listing of these agreements is in the following table:

Developer	Type of Development/Purpose	Fiscal Years of Rebates		Taxes Rebated/ Abated
		First Year	Final Year	Current Year
R.L. Fridley Theatres Inc. - 15 Years (Declining Percentages)	Commercial/Economic Development	2015/2016	2029/2030	\$ 54,750
R.L. Fridley Theatres Inc. Outlots - 10 Years 75% (for Each Outlot)	Commercial/Economic Development	2023/2024	2034/2035	11,173
Wal-View Developments #1 - 10 Years (Declining Percentages)	Warehousing/Economic Development	2015/2016	2024/2025	312,069
Wal-View Developments #2 - 10 Years (Declining Percentages)	Warehousing/Economic Development	2017/2018	2026/2027	170,724
Riverview Hotel Development - 20 years (Declining Percentages)	Hotel/Economic Development	2019/2020	2038/2039	367,794
Harrison Lofts LLC - 15 years (Varying Percentages)	Commercial/Affordable Housing	2019/2020	2033/2034	34,676
HNI Corporation - 50% for 10 Years	Industrial/Economic Development	2019/2020	2028/2029	102,867
White Distribution & Supply, LLC - 10 Years 50%	Commercial/Economic Development	2020/2021	2029/2030	72,056
TIF Oak Park - 70% for 15 Years	Commercial/Affordable Housing	2022/2023	2036/2037	25,490
NPSW Enterprises - 75% for 10 Years for each Phase (up to 3 Phases)	New Residential Housing	2021/2022	2040/2041 (latest year)	22,015
Bush Developments LLC and Hershey Property LLC - 100% for 10 Years	Multi-Residential and Commercial	2021/2022	2030/2031	64,962
Musco Sports Lighting LLC - 50% for 10 Years	Industrial/Economic Development	2022/2023	2031/2032	55,667
Colorado Senior Lofts LLC - 100% for 10 Years	Multi-Residential	2023/2024	2032/2033	34,822
Grandview Senior Lofts LLC - 100% for 10 Years	Multi-Residential	2023/2024	2032/2033	31,809
JNB Family 1 LP and Ales Foundation (Steamboat Apartments) - 70% for 15 Years	Multi-Residential	2024/2025	2038/2039	25,614
Loves' Travel Stops and Country Stores Inc. - 50% for 20 Years	Commercial	2025/2026	2044/2045	66,497
Kent Corporation (Former McKee Button Factory) - 75% for 5 Years; 50% for 5 Years	Commercial	2027/2028	2036/2037	-
Kent Pet Group Inc. (World's Best Cat Litter facility) - 75% for 5 Years; 50% for 5 Years	Industrial	2028/2029	2037/2038	-
Musco Sports Lighting LLC - 50% for 10 Years	Industrial/Economic Development	2026/2027	2032/2036	-
Merge LLC - 100% for 15 Years	Multi-Residential	2028/2029	2042/2043	-
Lumber Lofts LLC - 100% for Years 1 - 10; 90% for Years 11 - 20	Multi-Residential	2028/2029	2047/2048	-
Total				<u>\$ 1,452,985</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, 2025 is an amount not to exceed \$33,360,944. This amount includes \$13,755,000 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 \$33,360,944 maximum total of rebates outstanding at the end of the year, \$32,484,097 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 \$146,527 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	22	\$ 61,245
Residential Home Improvements	25	37,749
Commercial Improvements	11	47,533
Totals	58	\$ 146,527

The tax rebates and Urban Revitalization Area tax abatements total \$1,599,512 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, 2025.

GASB Statement No. 101, *Compensated Absences*, issued June 2022. 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.

GASB Statement No. 102, *Certain Risk Disclosures*, issued December 2024. The objective of this Statement is to provide users of government financial statements with information about risks related to a government’s vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. A government should provide information in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government’s vulnerability to the risk of a substantial impact

associated with the concentration or constraint. The disclosures should include descriptions of the following: (a) The concentration or constraint, (b) Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements, (c) Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

The above statements did not have a significant impact to the City except for GASB Statement No. 101 required the City to restate beginning net position as disclosed in Note 16 to the financial statements.

As of June 30, 2025, 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. 103, *Financial Reporting Model Improvements*, issued April 2024, will be effective for the City beginning with its fiscal year ending June 30, 2026. The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, issued September 2024, will be effective for the City beginning with its fiscal year ending June 30, 2026. The objective of this statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale

The City's management has not yet determined the effect these Statements will have on the City's financial statements.

NOTE 16. RESTATEMENTS

The City and the Muscatine County Solid Waste Agency component unit implemented GASB Statement No. 101, *Compensated Absences*, which required a restatement to net position as of June 30, 2024 as follows:

	Govern- mental Activities	Total Business-type Activities
Net position June 30, 2024, as previously reported	\$ 89,813,790	\$110,873,989
Compensated absences change in liability	(984,504)	(284,779)
Net position June 30, 2024, as restated	<u>\$ 88,829,286</u>	<u>\$110,589,210</u>

	Enterprise Funds					Total Enterprise Funds	Muscatine Solid Waste Agency
	Water Pollution Control	Transfer Station	Refuse Collection	Airport	Nonmajor Enterprise Funds		
Net position June 30, 2024, as previously reported	\$ 88,570,607	\$ 3,547,582	\$ 1,249,309	\$9,934,258	\$6,546,367	109,848,123	\$ 2,075,886
Compensated absences change in liability	(153,869)	(31,906)	(54,700)	-	(44,303)	(284,778)	(1,428)
Net position June 30, 2024, as restated	<u>\$ 88,416,738</u>	<u>\$ 3,515,676</u>	<u>\$ 1,194,609</u>	<u>\$9,934,258</u>	<u>\$6,502,064</u>	<u>109,563,345</u>	<u>\$ 2,074,458</u>

As of January 1, 2023, the utility adopted GASB Statement No. 101, *Compensated Absences*. The following changes were added to the previously reported 2023 amounts.

	Total
Net position December 31, 2023, as previously reported	\$ 164,382,069
Add sick leave liability	(490,787)
Net position January 1, 2023, as restated	<u>\$ 163,891,282</u>

**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, 2025

	Governmental Funds Actual	Proprietary Funds Actual	Total Actual	Budgeted Amounts		Final Budget to Actual Variance
				Original	Final	
Revenues:						
Taxes:						
Property	\$ 16,133,020	\$ -	\$ 16,133,020	\$ 16,109,544	\$ 16,109,544	\$ 23,476
Tax increment financing	2,629,225	-	2,629,225	2,586,200	2,641,400	(12,175)
Other city taxes	5,218,406	-	5,218,406	5,298,819	5,188,019	30,387
Licenses and permits	455,621	22,315	477,936	493,400	510,700	(32,764)
Use of money and property	1,279,458	2,358,140	3,637,598	3,082,295	2,855,525	782,073
Intergovernmental	9,098,975	4,154,756	13,253,731	14,076,963	17,264,659	(4,010,928)
Charges for services	646,172	16,669,839	17,316,011	17,423,400	17,073,200	242,811
Miscellaneous	4,766,295	5,592,737	10,359,032	9,062,000	10,930,200	(571,168)
Total revenues	40,227,172	28,797,787	69,024,959	68,132,621	72,573,247	(3,548,288)
Expenditures:						
Public safety	12,746,815	-	12,746,815	12,397,400	12,747,600	(785)
Public works	3,241,682	-	3,241,682	3,622,000	3,454,100	(212,418)
Health and social service	60,000	-	60,000	60,000	60,000	-
Culture and recreation	4,561,327	-	4,561,327	4,861,400	4,895,508	(334,181)
Community and economic development	7,397,087	-	7,397,087	9,182,714	9,638,869	(2,241,782)
General government	3,622,466	-	3,622,466	3,883,200	3,985,411	(362,945)
Debt service	3,688,718	-	3,688,718	3,878,533	3,732,416	(43,698)
Capital projects	9,612,391	-	9,612,391	8,741,600	13,934,700	(4,322,309)
Business type activities	-	34,538,605	34,538,605	35,485,740	40,650,590	(6,111,985)
Total expenditures	44,930,486	34,538,605	79,469,091	82,112,587	93,099,194	(13,630,103)
Revenues over (under) expenditures	(4,703,314)	(5,740,818)	(10,444,132)	(13,979,966)	(20,525,947)	10,081,815
Other financing sources (uses):						
Proceeds of long term debt	7,434,890	-	7,434,890	9,800,000	13,579,100	(6,144,210)
Transfers in	15,580,924	11,690,591	27,271,515	20,464,635	21,274,840	5,996,675
Transfers out	(22,566,868)	(4,704,647)	(27,271,515)	(20,464,635)	(21,274,840)	(5,996,675)
Total other financing sources (uses)	448,946	6,985,944	7,434,890	9,800,000	13,579,100	(6,144,210)
Net change in fund balances	(4,254,368)	1,245,126	(3,009,242)	(4,179,966)	(6,946,847)	3,937,605
Fund balances, June 30, 2024	26,529,279	24,803,345	51,332,624	42,001,335	51,288,810	43,814
Fund balances, June 30, 2025	\$ 22,274,911	\$ 26,048,471	\$ 48,323,382	\$ 37,821,369	\$ 44,341,963	\$ 3,981,419

See notes to Required Supplementary Information.

City of Muscatine, Iowa
 Budget to GAAP Reconciliation
 Required Supplementary Information
 For the Year Ended June 30, 2025

	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	\$ 40,227,172	\$ 1,966,906	\$ 42,194,078	\$ 28,797,787	\$ (287,825)	\$ 28,509,962
Expenditures/expenses	44,930,486	450,236	45,380,722	34,538,605	(9,026,356)	25,512,249
Net	(4,703,314)	1,516,670	(3,186,644)	(5,740,818)	8,738,531	2,997,713
Other financing sources (uses), net	448,946	99,901	548,847	6,985,944	189,533	7,175,477
Beginning fund balances/net position	26,529,279	(1,586,122)	24,943,157	24,803,345	88,182,139	112,985,484
Ending fund balances/net position	<u>\$ 22,274,911</u>	<u>\$ 30,449</u>	<u>\$ 22,305,360</u>	<u>\$ 26,048,471</u>	<u>\$ 97,110,203</u>	<u>\$ 123,158,674</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 Eight Fiscal Years *

	2025	2024	2023
Total OPEB liability			
Changes for the year:			
Service cost	\$ 115,147	\$ 89,799	\$ 87,184
Interest	105,092	54,194	51,942
Changes of benefit terms	-	-	-
Differences between expected and actual experience	21,706	(9,676)	65,678
Changes in assumptions or other inputs	425,893	-	(10,685)
Benefit payments	(77,694)	(52,951)	(24,878)
Net changes in total OPEB liability	590,144	81,366	169,241
Total OPEB liability - beginning	1,507,640	1,426,274	1,257,033
Total OPEB liability - ending	\$ 2,097,784	\$ 1,507,640	\$ 1,426,274
Covered employee payroll	\$ 16,073,374	\$ 14,913,634	\$ 14,097,923
Total OPEB liability as a percentage of covered employee payroll	13.05%	10.11%	10.12%

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:

2025	5.20%
2024	3.65%
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.

2022	2021	2020	2019	2018
\$ 96,785	\$ 93,966	\$ 53,542	\$ 51,983	\$ 48,797
30,849	29,787	44,206	43,914	35,933
-	-	-	-	-
326,327	154,839	268,036	143,297	-
(129,584)	(15,545)	131,331	(22,862)	88,070
(406,594)	(193,836)	(363,568)	(84,332)	(70,320)
(82,217)	69,211	133,547	132,000	102,480
1,339,250	1,270,039	1,136,492	1,004,492	902,012
<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>
\$ 13,727,833	\$ 13,078,004	\$ 12,412,039	\$ 11,947,438	\$ 11,574,574
9.16%	10.24%	10.23%	9.51%	8.68%

Muscatine Power & Water (MP&W)

Required Supplementary Information
Schedule of Changes in MP&W's Net OPEB
Liability and Related Ratios
Last Eight Fiscal Years

	Measurement Date	12/31/2023	12/31/2022	12/31/2021	12/31/2020
	Fiscal Year	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Total OPEB Liability					
Service cost		\$ 48,234	\$ 55,803	\$ 54,130	\$ 34,612
Interest		49,950	36,435	35,874	36,517
Benefit payments		(71,723)	(72,238)	(74,549)	(62,135)
Differences between expected and actual experience		(10,379)	(10,379)	-	(22,287)
Changes in assumptions		(41,231)	(41,231)	-	241,127
Net change in total OPEB liability		26,461	(31,610)	15,455	227,834
Total OPEB liability - beginning of period		1,127,680	1,159,290	1,143,835	916,001
Total OPEB liability - end of period		<u>\$ 1,154,141</u>	<u>\$ 1,127,680</u>	<u>\$ 1,159,290</u>	<u>\$ 1,143,835</u>
Fiduciary Net Position					
Employer contributions		\$ 71,723	\$ 72,238	\$ 74,549	\$ 62,135
Net investment income		-	-	-	-
Benefit payments		(71,723)	(72,238)	(74,549)	(62,135)
Administration expenses		-	-	-	-
Net change in plan fiduciary net position		-	-	-	-
Plan fiduciary net position - beginning of year		-	-	-	-
Plan fiduciary net position - end of year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability		<u>\$ 1,154,141</u>	<u>\$ 1,127,680</u>	<u>\$ 1,159,290</u>	<u>\$ 1,143,835</u>
Fiduciary net position as a percentage of the total OPEB liability					
		0.0%	0.0%	0.0%	0.0%
Covered valuation payroll		\$ 22,900,606	\$ 22,684,111	\$ 21,797,004	\$ 22,755,120
Net OPEB liability as a percentage of covered valuation payroll		5.0%	5.0%	5.3%	5.0%

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.

<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>
<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>
\$ 34,612	\$ 34,071	\$ 35,606	\$ 35,606
36,876	37,603	36,710	36,710
(83,079)	(44,748)	(44,748)	(44,748)
14,418	55,389	14,157	67,861
(22,224)	(54,416)	-	(135,819)
(19,397)	27,899	41,725	(40,390)
935,398	907,499	865,774	906,164
<u>\$ 916,001</u>	<u>\$ 935,398</u>	<u>\$ 907,499</u>	<u>\$ 865,774</u>
\$ 83,079	\$ 44,748	\$ 44,748	\$ 44,748
-	-	-	-
(83,079)	(44,748)	(44,748)	(44,748)
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 916,001</u>	<u>\$ 935,398</u>	<u>\$ 907,499</u>	<u>\$ 865,774</u>
0.0%	0.0%	0.0%	0.0%
\$ 21,461,252	\$ 20,860,718	\$ 20,468,578	\$ 20,283,973
4.3%	4.5%	4.4%	4.3%

(Continued)

Muscatine Power & Water (MP&W)

Required Supplementary Information
Schedule of Changes in MP&W's Net OPEB
Liability and Related Ratios
Last Eight Fiscal Years (Continued)

	Measurement Date	12/31/2022	12/31/2022	12/31/2021	12/31/2020
	Fiscal Year	12/31/2023	12/31/2023	12/31/2022	12/31/2021
<u>Schedule of Employer Contributions</u>					
<u>Contributions</u>					
Employer contributions		\$ 71,723	\$ 72,238	\$ 74,549	\$ 62,135
Employer contributions received by the plan		71,723	72,238	74,549	62,135
Contribution deficiency (excess)		-	-	-	-
<u>Ratios</u>					
Covered employee payroll		\$ 22,900,606	\$ 22,684,111	\$ 21,797,004	\$ 22,755,120
Total OPEB liability as a percentage of covered employee payroll		5.0%	5.0%	5.3%	5.0%
<u>ADC Assumptions</u>					
Long-term rate of return on assets		N/A	N/A	N/A	N/A
Interest rate		4.38%	4.38%	3.09%	3.09%
Salary increase assumption		N/A	N/A	N/A	N/A
COLA increase assumption		N/A	N/A	N/A	N/A
Retirement age assumption		Rates	Rates	Rates	Rates
Plan changes		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	4.38%
Mortality rate	Pri-2012. Total dataset base rate mortality table projected generationally using the Principal Mortality Improvement Scale (Principal 2022).
Retirement rates	Ages 62-64 - 25%; Age 65 - 100%
Marriage	75% married; male is 3 years older than the female
Healthcare cost increases	2023 - 1.36%; 2024 - 7.5%; 2025 - 7.0%; 2026 6.5%; 2027 6.00% decreasing by 0.25% per year through 2032; 2033 + 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.

	12/31/2019	12/31/2018	12/31/2017	12/31/2016
	12/31/2020	12/31/2019	12/31/2018	12/31/2017
\$	83,079	\$ 44,748	\$ 44,748	\$ 44,748
	83,079	44,748	44,748	44,748
	-	-	-	-
\$	22,755,120	\$ 21,461,252	\$ 20,802,753	\$ 19,722,272
	4.3%	4.5%	4.4%	4.3%
	N/A	N/A	N/A	N/A
	3.97%	3.97%	4.09%	4.09%
	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A
	Rates	Rates	Rates	Rates
	None	None	None	None

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 Ten Fiscal Years

	2025*	2024*	2023*	2022*
City's proportion of the net pension liability	0.1075010%	0.1074390%	0.1134033%	-0.0375084%
City's proportionate share of the net pension liability	\$ 3,914,632	\$ 4,849,415	\$ 4,284,546	\$ 129,489
City's covered payroll	\$ 9,967,931	\$ 9,523,802	\$ 9,199,668	\$ 8,790,129
City's proportionate share of the net pension liability as a percentage of its covered payroll	39.27%	50.92%	46.57%	1.47%
Plan fiduciary net pension as a percentage of the total pension liability	92.30%	90.13%	91.41%	100.81%

* The amounts presented for each fiscal year were determined as of the prior June 30 year-end.

See Notes to Required Supplementary Information

2021*	2020*	2019*	2018*	2017*	2016*
0.1045333%	0.1101200%	0.1069804%	0.1083022%	0.1082369%	0.11044860%
\$ 7,343,188	\$ 6,376,670	\$ 6,769,982	\$ 7,214,294	\$ 6,811,690	\$ 5,456,694
\$ 8,332,918	\$ 8,425,706	\$ 8,092,365	\$ 8,136,539	\$ 7,817,478	\$ 7,667,711
88.12%	75.68%	83.66%	88.67%	87.13%	71.16%
82.90%	85.45%	83.62%	82.21%	81.82%	85.19%

City of Muscatine, Iowa

**Required Supplementary Information
Schedule of City Contributions
Iowa Public Employees' Retirement System
Last Ten Fiscal Years**

	2025	2024	2023	2022	2021
Statutorily required contribution	\$ 993,818	\$ 937,743	\$ 890,689	\$ 866,251	\$ 828,218
Contributions in relation to the statutorily required contribution	(993,818)	(937,743)	(890,689)	(866,251)	(828,218)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 10,583,496	\$ 9,967,932	\$ 9,523,802	\$ 9,199,668	\$ 8,790,129
Contributions as a percentage of covered payroll	9.39%	9.41%	9.35%	9.42%	9.42%

See Notes to Required Supplementary Information

2020	2019	2018	2017	2016
\$ 786,739	\$ 795,670	\$ 723,120	\$ 727,098	\$ 698,589
(786,739)	(795,670)	(723,120)	(727,098)	(698,589)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 8,332,918	\$ 8,425,706	\$ 8,092,365	\$ 8,136,539	\$ 7,817,478
9.44%	9.44%	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 Ten Fiscal Years

	2025*	2024*	2023*	2022*
City's proportion of the net pension liability	1.733979%	1.722580%	1.801901%	1.792597%
City's proportionate share of the net pension liability	\$ 11,457,829	\$ 10,786,454	\$ 10,118,944	\$ (4,025,709)
City's covered payroll	\$ 6,541,798	\$ 6,274,661	\$ 6,062,213	\$ 5,852,382
City's proportionate share of the net pension liability as a percentage of its covered payroll	175.15%	171.90%	166.92%	68.79%
Plan fiduciary net pension as a percentage of the total pension liability	83.37%	83.37%	84.62%	93.62%

* The amounts presented for each fiscal year were determined as of the prior June 30 year-end.

See Notes to Required Supplementary Information

2021*	2020*	2019*	2018*	2017*	2016*
1.725542%	1.768136%	1.788944%	1.844853%	1.721407%	1.759589%
\$ 13,762,928	\$ 11,597,674	\$ 10,651,435	\$ 10,819,603	\$ 10,763,285	\$ 8,266,801
\$ 5,482,109	\$ 5,368,372	\$ 5,210,779	\$ 5,028,590	\$ 4,703,400	\$ 4,623,077
251.05%	216.04%	204.41%	215.16%	228.84%	178.82%
76.47%	79.94%	81.07%	80.60%	78.20%	83.04%

City of Muscatine

**Required Supplementary Information
Schedule of City Contributions
Municipal Fire and Police Retirement System
Last Ten Fiscal Years**

	2025	2024	2023	2022	2021
Statutorily required contribution	\$ 1,576,098	\$ 1,495,815	\$ 1,492,816	\$ 1,593,275	\$ 1,474,337
Contributions in relation to the statutorily required contribution	(1,576,098)	(1,495,815)	(1,492,816)	(1,593,275)	(1,474,337)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 6,986,280	\$ 6,541,798	\$ 6,274,661	\$ 6,062,213	\$ 5,852,382
Contributions as a percentage of covered payroll	22.56%	22.87%	23.79%	26.28%	25.19%

See Notes to Required Supplementary Information

2020	2019	2018	2017	2016
\$ 1,338,183	\$ 1,392,690	\$ 1,335,297	\$ 1,354,626	\$ 1,295,439
(1,338,183)	(1,392,690)	(1,335,297)	(1,354,626)	(1,295,439)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,482,109	\$ 5,368,372	\$ 5,210,779	\$ 5,028,590	\$ 4,703,400
24.41%	25.94%	25.63%	26.94%	27.54%

Muscatine Power & Water

Required Supplementary Information - Single Employer Defined Benefit Pension Plan
Schedule of Changes in Net Pension Liability
Last Ten Fiscal Years (Unaudited)

Total Pension Liability

Measurement Date	12/31/2023	12/31/2022	12/31/2021	12/31/2020
Fiscal Year	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Service cost	\$ 2,085,757	\$ 1,848,298	\$ 1,858,620	\$ 1,578,324
Interest	6,033,758	5,989,274	5,823,219	5,739,672
Benefit payments	(5,228,235)	(4,904,679)	(4,628,248)	(4,331,785)
Difference between expected and actual experience	342,360	(154,311)	(157,715)	831,913
Change in assumptions	(5,464,519)	3,499,231	147,923	5,529,903
Net change in total pension liability	(2,230,879)	6,277,813	3,043,799	9,348,027
Total pension liability, beginning of period	111,194,285	104,916,472	101,872,673	92,524,646
Total pension liability, end of period	<u>108,963,406</u>	<u>111,194,285</u>	<u>104,916,472</u>	<u>101,872,673</u>

Plan Fiduciary Net Position

Employer contributions	\$ 4,005,000	\$ 3,840,000	\$ 3,823,002	\$ 3,124,701
Net investment income	12,730,081	(17,414,629)	12,437,361	13,070,517
Benefit payments	(5,228,235)	(4,904,679)	(4,628,248)	(4,331,785)
Administration expenses	(158,309)	(142,074)	(142,074)	(145,574)
Net change in plan fiduciary net position	11,348,537	(18,621,382)	11,490,041	11,717,859
Plan fiduciary net position, beginning of period	87,175,154	105,796,536	94,306,495	82,588,636
Plan fiduciary net position, end of period	<u>98,523,691</u>	<u>87,175,154</u>	<u>105,796,536</u>	<u>94,306,495</u>

Net pension liability	<u>\$ 10,439,715</u>	<u>\$ 24,019,131</u>	<u>\$ (880,064)</u>	<u>\$ 7,566,178</u>
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Plan fiduciary net position as a percentage of the total pension liability	90.4%	78.4%	100.8%	92.6%
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Covered valuation payroll	\$ 22,900,606	\$ 22,684,111	\$ 21,797,004	\$ 22,755,120
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Net pension liability as a percentage of covered valuation payroll	45.6%	105.9%	-4.0%	33.3%
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12/31/2019 12/31/2020	12/31/2018 12/31/2019	12/31/2017 12/31/2018	12/31/2016 12/31/2017	12/31/2015 12/31/2016	12/31/2014 12/31/2015
\$ 1,557,289	\$ 1,470,422	\$ 1,513,685	\$ 1,389,645	\$ 1,293,507	\$ 1,397,201
5,552,211	5,411,414	5,196,759	5,128,482	4,857,025	4,743,318
(3,692,986)	(3,443,179)	(3,166,243)	(2,793,981)	(2,672,730)	(2,370,911)
(413,970)	942,640	450,770	(1,006,283)	652,758	(943,990)
<u>(1,597,802)</u>	<u>(201,125)</u>	<u>(347,807)</u>	<u>4,507,826</u>	<u>(123,402)</u>	<u>3,959,905</u>
1,404,742	4,180,172	3,647,164	7,225,689	4,007,158	6,785,523
91,119,904	86,939,732	83,292,568	76,066,879	72,059,721	65,274,198
<u>92,524,646</u>	<u>91,119,904</u>	<u>86,939,732</u>	<u>83,292,568</u>	<u>76,066,879</u>	<u>72,059,721</u>
\$ 3,345,873	\$ 3,504,169	\$ 3,233,148	\$ 2,781,411	\$ 2,683,000	\$ 2,619,320
13,147,954	(3,545,522)	9,741,653	3,529,390	(266,965)	3,183,800
(3,692,986)	(3,443,179)	(3,166,243)	(2,793,981)	(2,672,730)	(2,370,911)
<u>(67,728)</u>	<u>-</u>	<u>-</u>	<u>(4,500)</u>	<u>-</u>	<u>(1,950)</u>
12,733,113	(3,484,532)	9,808,558	3,512,320	(256,695)	3,430,259
69,855,523	73,340,055	63,531,497	60,019,177	60,275,872	56,845,613
<u>82,588,636</u>	<u>69,855,523</u>	<u>73,340,055</u>	<u>63,531,497</u>	<u>60,019,177</u>	<u>60,275,872</u>
<u>\$ 9,936,010</u>	<u>\$ 21,264,381</u>	<u>\$ 13,599,677</u>	<u>\$ 19,761,071</u>	<u>\$ 16,047,702</u>	<u>\$ 11,783,849</u>
89.3%	76.7%	84.4%	76.3%	78.9%	83.6%
\$ 21,461,252	\$ 20,802,753	\$ 19,722,272	\$ 19,812,794	\$ 20,849,573	\$ 19,530,308
46.3%	102.2%	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, 2024 (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	6.00%
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 2024

Muscatine Power & Water (MP&W)**Required Supplementary Information - Single Employer Defined Benefit Pension Plan****Schedule of Employer Contributions****Last Ten Fiscal Years**

	2024	2023	2022	2021	2020
Annual required contributions	\$ 3,420,000	\$ 4,005,000	\$ 3,840,000	\$ 3,823,002	\$ 3,124,701
Contributions in relation to the annual required contribution	(3,420,000)	(4,005,000)	(3,840,000)	(3,823,002)	(3,124,701)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
MP&W's covered valuation payroll	\$ 23,108,108	\$ 22,684,111	\$ 21,797,004	\$ 22,755,120	\$ 21,461,252
Contributions as a percentage of covered valuation payroll	14.80%	17.66%	17.62%	16.80%	14.56%

2019	2018	2017	2016	2015
\$ 3,345,873	\$ 3,504,169	\$ 3,233,148	\$ 2,781,411	\$ 2,683,000
(3,345,873)	(3,504,169)	(3,233,148)	(2,781,411)	(2,683,000)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 21,914,340	\$ 20,802,753	\$ 19,722,272	\$ 19,812,794	\$ 20,849,573
15.27%	16.84%	16.39%	14.04%	12.87%

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 Ten Years**

	2024*	2023*	2022*	2021*
MP&W's proportion of the net pension liability	0.009997%	0.009364%	0.010823%	0.010630%
MP&W's proportionate share of the net pension liability	\$ 369,181	\$ 432,059	\$ 429,583	\$ 14,902
MP&W's covered payroll	\$ 935,495	\$ 841,327	\$ 915,758	\$ 862,746
MP&W's proportionate share of the net pension liability as a percentage of its covered payroll	39.5%	51.4%	46.9%	1.7%
Plan fiduciary net pension as a percentage of the total pension liability	92.3%	89.2%	90.3%	99.6%

* The amounts presented for each year were determined as of the prior June 30 year-end.

See Notes to Required Supplementary Information

2020*	2019*	2018*	2017*	2016*	2015*
0.010151%	0.008276%	0.009012%	0.007749%	0.006906%	0.009160%
\$ 708,117	\$ 482,470	\$ 570,121	\$ 483,234	\$ 343,338	\$ 363,277
\$ 799,956	\$ 705,123	\$ 579,595	\$ 551,040	\$ 476,102	\$ 595,572
88.5%	68.4%	98.4%	87.7%	72.1%	61.0%
81.9%	84.4%	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 Ten Years

	2024	2023	2022	2021	2020
Statutorily required contribution	\$ 110,137	\$ 79,667	\$ 82,308	\$ 81,504	\$ 82,972
Contributions in relation to the statutorily required contribution	(110,137)	(79,667)	(82,308)	(81,504)	(82,972)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
MP&W's covered payroll	\$ 1,166,701	\$ 843,932	\$ 871,911	\$ 863,394	\$ 878,943
Contributions as a percentage of covered payroll	9.44%	9.44%	9.44%	9.44%	9.44%

See Notes to Required Supplementary Information

2019	2018	2017	2016	2015
\$ 66,922	\$ 59,468	\$ 56,861	\$ 49,963	\$ 46,930
(66,922)	(59,468)	(56,861)	(49,963)	(46,930)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 708,921	\$ 648,271	\$ 636,745	\$ 559,496	\$ 525,532
9.44%	9.17%	8.93%	8.93%	8.93%

CITY OF MUSCATINE, IOWA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2025

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 \$10,986,607, which includes a \$5,821,757 increase in governmental funds and a \$5,164,850 increase in proprietary funds. The governmental funds increase includes \$628,657 in increases in the various functions and a \$5,193,100 increase in capital projects due to changes in capital projects construction schedules. The proprietary funds budget increase includes \$4,065,300 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, 2025, 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.

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 Annuitant 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.

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.

OTHER COMMUNITY DEVELOPMENT DEPARTMENT GRANTS - Accounts for the community development department grants for the 6th and Mulberry project, the downtown revitalization project, the downtown historic revitalization project, the nuisance/abandoned property project, and the Lead Hazard Reduction grant.

1ST TIME HOME OWNERS PROGRAM - Accounts for funds received to provide education and counseling services to assist persons interested in purchasing their own homes.

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.

TAX INCREMENT FUNDS - Accounts for the incremental taxes from thirteen (13) tax increment districts and the Low & Moderate Income Setaside program.

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 AND OTHER 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 and funds from the estate of Jerry Lange to be used for holiday decorations.

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.

OTHER STREET IMPROVEMENTS FUND - Accounts for major street improvement projects funded from grants and bond proceeds.

RIVERFRONT IMPROVEMENT PROJECTS FUND - Accounts for riverfront and levee improvement projects.

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, 2025

	Special Revenue	Capital Projects	Permanent	Totals
ASSETS				
Cash and pooled investments	\$ 1,878,225	\$ 1,242,282	\$ 128,537	\$ 3,249,044
Investments	432,738	-	975,000	1,407,738
Receivables (net of allowance for uncollectibles):				
Interest	26,151	14,191	21,501	61,843
Taxes	2,571,708	-	-	2,571,708
Intergovernmental	855,860	322,159	-	1,178,019
Accounts	12,866	128,701	231	141,798
Advances to other funds	131,640	-	-	131,640
Total assets	5,909,188	1,707,333	1,125,269	8,741,790
LIABILITIES				
Accounts payable and accruals	186,975	353,998	-	540,973
Retainages payable	-	40,239	-	40,239
Escrow liability	187,841	-	-	187,841
Advances from other funds	754,696	517,468	20,138	1,292,302
Total liabilities	1,129,512	911,705	20,138	2,061,355
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	2,522,000	-	-	2,522,000
Unavailable revenue - intergovernmental	441,048	422,458	-	863,506
Total deferred inflows of resources	2,963,048	422,458	-	3,385,506
FUND BALANCES				
Nonspendable:				
Permanent fund principal	-	-	1,059,606	1,059,606
Restricted for:				
Grant purposes	311,836	-	-	311,836
Tax levy purposes	776,456	-	-	776,456
Housing and community development	287,754	-	-	287,754
Law enforcement	18,372	-	-	18,372
Art center	249,105	-	19,884	268,989
Library	169,387	-	-	169,387
Bequest purposes	465,487	-	-	465,487
Cemetery	-	-	25,641	25,641
Street and sidewalk projects	-	1,048,100	-	1,048,100
Unassigned	(461,769)	(674,930)	-	(1,136,699)
Total fund balances	1,816,628	373,170	1,105,131	3,294,929
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,909,188	\$ 1,707,333	\$ 1,125,269	\$ 8,741,790

City of Muscatine, Iowa

Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2025

	Special Revenue	Capital Projects	Permanent	Totals
REVENUES				
Taxes:				
Property	\$ 2,629,297	\$ -	\$ -	\$ 2,629,297
Intergovernmental	3,786,407	435,547	-	4,221,954
Use of money and property	127,619	68,654	54,163	250,436
Other	127,808	33,402	4,109	165,319
Total revenues	6,671,131	537,603	58,272	7,267,006
EXPENDITURES				
Current:				
Public safety	380	-	-	380
Culture and recreation	44,714	-	300	45,014
Community and economic development	6,173,902	-	-	6,173,902
Capital outlay:				
Public works	-	1,503,052	-	1,503,052
Culture and recreation	-	599,004	-	599,004
Community and economic development	-	620,493	-	620,493
Principal	16,824	-	-	16,824
Interest	774	-	-	774
Total expenditures	6,236,594	2,722,549	300	8,959,443
Revenues over (under) expenditures	434,537	(2,184,946)	57,972	(1,692,437)
OTHER FINANCING SOURCES (USES)				
Transfers in	578,287	1,080,982	-	1,659,269
Transfers out	(1,438,615)	-	(46,897)	(1,485,512)
Total other financing sources (uses)	(860,328)	1,080,982	(46,897)	173,757
Net change in fund balances	(425,791)	(1,103,964)	11,075	(1,518,680)
Fund balances, June 30, 2024	2,242,419	1,477,134	1,094,056	4,813,609
Fund balances, June 30, 2025	\$ 1,816,628	\$ 373,170	\$ 1,105,131	\$ 3,294,929

City of Muscatine, Iowa
Non-Major Special Revenue Funds
Combining Balance Sheet
June 30, 2025

	Community Development Block Grant	CDBG Grant - 6th & Mulberry	CDBG Grant - Downtown Revitalization	Downtown Housing Grant	Downtown Historic Revitalization	Nuisance/ Abandoned Property Grant	Lead Hazard Reduction Grant
ASSETS							
Cash and pooled investments	\$ 34,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles):							
Interest	347	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Intergovernmental	-	142,617	393,660	80,000	3,526	104,787	42,674
Advances to other funds	-	-	-	-	-	-	-
Total assets	35,095	142,617	393,660	80,000	3,526	104,787	42,674
LIABILITIES							
Accounts payable and accruals	-	11,875	2,067	-	-	-	19,347
Advances from other funds	-	124,338	418,718	80,000	3,526	104,787	23,327
Escrow liability	-	-	-	-	-	-	-
Total liabilities	-	136,213	420,785	80,000	3,526	104,787	42,674
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - intergovernmental	-	142,617	110,118	80,000	3,526	104,787	-
Total deferred inflows of resources	-	142,617	110,118	80,000	3,526	104,787	-
FUND BALANCES							
Restricted for:							
Grant purposes	-	-	-	-	-	-	-
Housing assistance payments	-	-	-	-	-	-	-
Tax levy purposes	-	-	-	-	-	-	-
Housing and community development	35,095	-	-	-	-	-	-
Law enforcement	-	-	-	-	-	-	-
Art center	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-
Bequest purposes	-	-	-	-	-	-	-
Unassigned	-	(136,213)	(137,243)	(80,000)	(3,526)	(104,787)	-
Total fund balances	35,095	(136,213)	(137,243)	(80,000)	(3,526)	(104,787)	-
Total liabilities, deferred inflows of resources, and fund balances	\$ 35,095	\$ 142,617	\$ 393,660	\$ 80,000	\$ 3,526	\$ 104,787	\$ 42,674

(Continued)

City of Muscatine, Iowa
Non-Major Special Revenue Funds
Combining Balance Sheet
June 30, 2025

	1st Time Home Owners Program	Section 8 Housing Program	Sunset Park Education Program	Public Hsg Legal Settlement	Police Forfeitures	Tax Increment Fund Summary	Small Business Forgivable Loan Program
ASSETS							
Cash and pooled investments	\$ 8,033	\$ 123,984	\$ 7,779	\$ 18,986	\$ 18,372	\$ 754,551	\$ 603
Investments	-	432,738	-	-	-	-	-
Receivables (net of allowance for uncollectibles):							
Interest	166	-	-	1,588	-	12,649	-
Taxes	-	-	-	-	-	2,571,708	-
Accounts	11,898	968	-	-	-	-	-
Intergovernmental	12,031	5,795	-	-	-	-	-
Advances to other funds	-	-	-	131,640	-	-	-
Total assets	32,128	563,485	7,779	152,214	18,372	3,338,908	603
LIABILITIES							
Accounts payable and accruals	2,288	28,605	-	-	-	40,452	-
Advances from other funds	-	-	-	-	-	-	-
Escrow liability	-	187,841	-	-	-	-	-
Total liabilities	2,288	216,446	-	-	-	40,452	-
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	2,522,000	-
Unavailable revenue - intergovernmental	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	2,522,000	-
FUND BALANCES							
Restricted for:							
Grant purposes	-	311,836	-	-	-	-	-
Housing assistance payments	-	35,203	-	-	-	-	-
Tax levy purposes	-	-	-	-	-	776,456	-
Housing and community development	29,840	-	7,779	152,214	-	-	603
Law enforcement	-	-	-	-	18,372	-	-
Art center	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-
Bequest purposes	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	29,840	347,039	7,779	152,214	18,372	776,456	603
Total liabilities, deferred inflows of resources, and fund balances	\$ 32,128	\$ 563,485	\$ 7,779	\$ 152,214	\$ 18,372	\$ 3,338,908	\$ 603

(Continued)

City of Muscatine, Iowa
Non-Major Special Revenue Funds
Combining Balance Sheet
June 30, 2025

	Small Business Forgivable Loan 2nd St Facades	Riverview Reinvestment District	Art Center Special Funds	Parks & Other Special Funds	Library Special Funds	Total
ASSETS						
Cash and pooled investments	\$ 23,953	\$ -	\$ 246,879	\$ 461,184	\$ 179,153	\$ 1,878,225
Investments	-	-	-	-	-	432,738
Receivables (net of allowance for uncollectibles):						
Interest	3,067	-	2,268	4,303	1,763	26,151
Taxes	-	-	-	-	-	2,571,708
Accounts	-	-	-	-	-	12,866
Intergovernmental	-	70,770	-	-	-	855,860
Advances to other funds	-	-	-	-	-	131,640
Total assets	27,020	70,770	249,147	465,487	180,916	5,909,188
LIABILITIES						
Accounts payable and accruals	-	70,770	42	-	11,529	186,975
Advances from other funds	-	-	-	-	-	754,696
Escrow liability	-	-	-	-	-	187,841
Total liabilities	-	70,770	42	-	11,529	1,129,512
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	2,522,000
Unavailable revenue - intergovernmental	-	-	-	-	-	441,048
Total deferred inflows of resources	-	-	-	-	-	2,963,048
FUND BALANCES						
Restricted for:						
Grant purposes	-	-	-	-	-	311,836
Housing assistance payments	-	-	-	-	-	35,203
Tax levy purposes	-	-	-	-	-	776,456
Housing and community development	27,020	-	-	-	-	252,551
Law enforcement	-	-	-	-	-	18,372
Art center	-	-	249,105	-	-	249,105
Library	-	-	-	-	169,387	169,387
Bequest purposes	-	-	-	465,487	-	465,487
Unassigned	-	-	-	-	-	(461,769)
Total fund balances	27,020	-	249,105	465,487	169,387	1,816,628
Total liabilities, deferred inflows of resources, and fund balances	\$ 27,020	\$ 70,770	\$ 249,147	\$ 465,487	\$ 180,916	\$ 5,909,188

City of Muscatine, Iowa
Non-Major Special Revenue Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Year Ended June 30, 2025

	Community Development Block Grant	CDBG Grant - 6th and Mulberry	IEDA Downtown Housing Grant	CDBG Grant - Downtown Revitalization	Downtown Historic Grant	Nuisance/ Abandoned Property Grant	Lead Hazard Reduction Grant
REVENUES							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental:							
Federal grants	-	43,924	-	426,193	-	-	242,169
State grants	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-
Interest	1,543	-	-	-	-	-	-
Other:							
Donations	-	6,125	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total revenues	1,543	50,049	-	426,193	-	-	242,169
EXPENDITURES							
Current:							
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Community and economic development	-	173,183	80,000	726,454	3,526	98,509	250,624
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	-	173,183	80,000	726,454	3,526	98,509	250,624
Revenues over (under) expenditures	1,543	(123,134)	(80,000)	(300,261)	(3,526)	(98,509)	(8,455)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	300,000	-	-	8,455
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	300,000	-	-	8,455
Net change in fund balances	1,543	(123,134)	(80,000)	(261)	(3,526)	(98,509)	-
Fund balances, June 30, 2024	33,552	(13,079)	-	(136,982)	-	(6,278)	-
Fund balances, June 30, 2025	<u>\$ 35,095</u>	<u>\$ (136,213)</u>	<u>\$ (80,000)</u>	<u>\$ (137,243)</u>	<u>\$ (3,526)</u>	<u>\$ (104,787)</u>	<u>\$ -</u>

(Continued)

City of Muscatine, Iowa
Non-Major Special Revenue Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Year Ended June 30, 2025

	1st Time Home Owners Program	Section 8 Housing Program	Sunset Park Education Program	Public Housing Legal Settlement	Police Forfeitures	Tax Increment Fund Summary	Small Business Forgivable Loan Program
REVENUES							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,629,297	\$ -
Intergovernmental:							
Federal grants	23,201	2,612,110	-	-	-	-	-
State grants	69,396	-	-	-	-	-	-
Local grants	67,097	-	-	-	-	-	-
Interest	344	13,419	342	7,063	9	52,798	1,513
Other:							
Donations	-	-	-	-	-	-	-
Miscellaneous	-	48,367	-	-	1,800	-	-
Total revenues	160,038	2,673,896	342	7,063	1,809	2,682,095	1,513
EXPENDITURES							
Current:							
Public safety	-	-	-	-	380	-	-
Culture and recreation	-	-	-	-	-	-	-
Community and economic development	147,874	2,585,679	-	-	-	1,452,985	312,185
Principal	-	16,824	-	-	-	-	-
Interest	-	774	-	-	-	-	-
Total expenditures	147,874	2,603,277	-	-	380	1,452,985	312,185
Revenues over (under) expenditures	12,164	70,619	342	7,063	1,429	1,229,110	(310,672)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	14,621	155,211
Transfers out	-	-	-	(8,455)	-	(1,124,949)	-
Total other financing sources (uses)	-	-	-	(8,455)	-	(1,110,328)	155,211
Net change in fund balances	12,164	70,619	342	(1,392)	1,429	118,782	(155,461)
Fund balances, June 30, 2024	17,676	276,420	7,437	153,606	16,943	657,674	156,064
Fund balances, June 30, 2025	\$ 29,840	\$ 347,039	\$ 7,779	\$ 152,214	\$ 18,372	\$ 776,456	\$ 603

(Continued)

City of Muscatine, Iowa
Non-Major Special Revenue Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Year Ended June 30, 2025

	Small Business Forgivable Loan Code Comp.	Small Business Forgivable Loan 2nd St Facades	Riverview Reinvestment District	Art Center Special Funds	Parks & Other Special Funds	Library Special Funds	Total
REVENUES							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,629,297
Intergovernmental:							
Federal grants	-	-	-	-	-	-	3,347,597
State grants	-	-	272,883	-	-	24,434	366,713
Local grants	-	-	-	5,000	-	-	72,097
Interest	1,951	11,651	-	10,624	19,244	7,118	127,619
Other:							
Donations	-	-	-	3,190	30,000	34,876	74,191
Miscellaneous	-	-	-	621	-	2,829	53,617
Total revenues	<u>1,951</u>	<u>11,651</u>	<u>272,883</u>	<u>19,435</u>	<u>49,244</u>	<u>69,257</u>	<u>6,671,131</u>
EXPENDITURES							
Current:							
Public safety	-	-	-	-	-	-	380
Culture and recreation	-	-	-	6,986	-	37,728	44,714
Community and economic development	70,000	-	272,883	-	-	-	6,173,902
Principal	-	-	-	-	-	-	16,824
Interest	-	-	-	-	-	-	774
Total expenditures	<u>70,000</u>	<u>-</u>	<u>272,883</u>	<u>6,986</u>	<u>-</u>	<u>37,728</u>	<u>6,236,594</u>
Revenues over (under) expenditures	<u>(68,049)</u>	<u>11,651</u>	<u>-</u>	<u>12,449</u>	<u>49,244</u>	<u>31,529</u>	<u>434,537</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	100,000	-	-	-	-	578,287
Transfers out	<u>(5,211)</u>	<u>(300,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,438,615)</u>
Total other financing sources (uses)	<u>(5,211)</u>	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(860,328)</u>
Net change in fund balances	(73,260)	(188,349)	-	12,449	49,244	31,529	(425,791)
Fund balances, June 30, 2024	<u>73,260</u>	<u>215,369</u>	<u>-</u>	<u>236,656</u>	<u>416,243</u>	<u>137,858</u>	<u>2,242,419</u>
Fund balances, June 30, 2025	<u>\$ -</u>	<u>\$ 27,020</u>	<u>\$ -</u>	<u>\$ 249,105</u>	<u>\$ 465,487</u>	<u>\$ 169,387</u>	<u>\$ 1,816,628</u>

City of Muscatine, Iowa

Non-Major Special Revenue Funds - Tax Increment Funds
Combining Balance Sheet
June 30, 2025

	Downtown Tax Increment	Southend Tax Increment	Cedar Development Tax Increment	Highway 38 Northeast Tax Increment	Fridley Theater Tax Increment	Riverview Hotel Tax Increment
ASSETS						
Cash and pooled investments	\$ 18,371	\$ 412,298	\$ 73,855	\$ 29,101	\$ 74,856	\$ 36,479
Receivables (net of allowance for uncollectibles):						
Interest	-	9,068	737	341	703	557
Taxes	262,000	1,424,958	-	10,000	55,000	402,191
Total assets	280,371	1,846,324	74,592	39,442	130,559	439,227
LIABILITIES						
Accounts payable and accruals	-	-	-	-	-	6,600
Total liabilities	-	-	-	-	-	6,600
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	262,000	1,420,000	-	10,000	55,000	395,000
Total deferred inflows of resources	262,000	1,420,000	-	10,000	55,000	395,000
FUND BALANCES						
Restricted for:						
Tax levy purposes	18,371	426,324	74,592	29,442	75,559	37,627
Total fund balances	18,371	426,324	74,592	29,442	75,559	37,627
Total liabilities, deferred inflows of resources, and fund balances	\$ 280,371	\$ 1,846,324	\$ 74,592	\$ 39,442	\$ 130,559	\$ 439,227

N. University Tax Increment	White Dist. Tax Increment	Hershey Bldg Tax Increment	Oak Park Tax Increment	Steamboat Tax Increment	Colorado Lofts Tax Increment	Arbor Commons Tax Increment	Low/Moderate Income Setaside	Total
\$ 28,720	\$ 27,425	\$ 5,920	\$ 12,632	\$ 5,230	\$ -	\$ 7,011	\$ 22,653	\$ 754,551
355	376	-	313	-	-	199	-	12,649
106,000	80,000	114,491	27,000	12,000	28,000	50,068	-	2,571,708
135,075	107,801	120,411	39,945	17,230	28,000	57,278	22,653	3,338,908
-	-	32,481	-	-	-	1,371	-	40,452
-	-	32,481	-	-	-	1,371	-	40,452
106,000	80,000	80,000	27,000	12,000	28,000	47,000	-	2,522,000
106,000	80,000	80,000	27,000	12,000	28,000	47,000	-	2,522,000
29,075	27,801	7,930	12,945	5,230	-	8,907	22,653	776,456
29,075	27,801	7,930	12,945	5,230	-	8,907	22,653	776,456
<u>\$ 135,075</u>	<u>\$ 107,801</u>	<u>\$ 120,411</u>	<u>\$ 39,945</u>	<u>\$ 17,230</u>	<u>\$ 28,000</u>	<u>\$ 57,278</u>	<u>\$ 22,653</u>	<u>\$ 3,338,908</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, 2025

	Downtown Tax Increment	Southend Tax Increment	Cedar Development Tax Increment	Highway 38 Northeast Tax Increment	Fridley Tax Increment	Riverview Hotel Tax Increment
REVENUES						
Taxes:						
Property	\$ 263,409	\$ 1,455,701	\$ -	\$ 39,069	\$ 76,083	\$ 400,223
Interest	1,840	36,181	3,279	1,386	3,032	2,109
Total revenues	265,249	1,491,882	3,279	40,455	79,115	402,332
EXPENDITURES						
Current:						
Community and economic development	-	636,766	-	34,676	65,923	367,794
Total expenditures	-	636,766	-	34,676	65,923	367,794
Revenues over (under) expenditures	265,249	855,116	3,279	5,779	13,192	34,538
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(256,200)	(854,128)	-	-	-	-
Total other financing sources (uses)	(256,200)	(854,128)	-	-	-	-
Net change in fund balances	9,049	988	3,279	5,779	13,192	34,538
Fund balances, June 30, 2024	9,322	425,336	71,313	23,663	62,367	3,089
Fund balances, June 30, 2025	\$ 18,371	\$ 426,324	\$ 74,592	\$ 29,442	\$ 75,559	\$ 37,627

<u>North University Tax Increment</u>	<u>Northeast WDS Tax Increment</u>	<u>Arbor Commons Tax Increment</u>	<u>Hershey Building Tax Increment</u>	<u>Oak Park Tax Increment</u>	<u>Steamboat Tax Increment</u>	<u>Colorado Lofts Tax Increment</u>	<u>Low/Moderate Income Setaside</u>	<u>Total</u>
\$ 110,011 1,491	\$ 80,195 1,416	\$ 41,123 658	\$ 66,972 260	\$ 30,845 1,146	\$ 30,844 -	\$ 34,822 -	\$ - -	\$ 2,629,297 52,798
<u>111,502</u>	<u>81,611</u>	<u>41,781</u>	<u>67,232</u>	<u>31,991</u>	<u>30,844</u>	<u>34,822</u>	<u>-</u>	<u>2,682,095</u>
<u>102,867</u>	<u>72,056</u>	<u>22,015</u>	<u>64,962</u>	<u>25,490</u>	<u>25,614</u>	<u>34,822</u>	<u>-</u>	<u>1,452,985</u>
<u>102,867</u>	<u>72,056</u>	<u>22,015</u>	<u>64,962</u>	<u>25,490</u>	<u>25,614</u>	<u>34,822</u>	<u>-</u>	<u>1,452,985</u>
<u>8,635</u>	<u>9,555</u>	<u>19,766</u>	<u>2,270</u>	<u>6,501</u>	<u>5,230</u>	<u>-</u>	<u>-</u>	<u>1,229,110</u>
-	-	-	-	-	-	-	14,621	14,621
-	-	(14,621)	-	-	-	-	-	(1,124,949)
-	-	(14,621)	-	-	-	-	14,621	(1,110,328)
8,635	9,555	5,145	2,270	6,501	5,230	-	14,621	118,782
20,440	18,246	3,762	5,660	6,444	-	-	8,032	657,674
<u>\$ 29,075</u>	<u>\$ 27,801</u>	<u>\$ 8,907</u>	<u>\$ 7,930</u>	<u>\$ 12,945</u>	<u>\$ 5,230</u>	<u>\$ -</u>	<u>\$ 22,653</u>	<u>\$ 776,456</u>

City of Muscatine, Iowa

Non-Major Capital Projects Funds
Combining Balance Sheet
June 30, 2025

	Community Development Improvements	Street and Sidewalk Improvements	Other Street Improvements	Riverfront Improvement Projects	Total
ASSETS					
Cash and pooled investments	\$ -	\$ 472,088	\$ 770,194	\$ -	\$ 1,242,282
Receivables:					
Interest	347	3,889	9,320	635	14,191
Intergovernmental	-	-	322,159	-	322,159
Accounts	28,402	-	-	100,299	128,701
Total assets	28,749	475,977	1,101,673	100,934	1,707,333
LIABILITIES					
Accounts payable	93,329	89,406	85,853	85,410	353,998
Retainages payable	8,107	2,132	30,000	-	40,239
Advances from other funds	19,352	-	-	498,116	517,468
Total liabilities	120,788	91,538	115,853	583,526	911,705
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - intergovernmental	-	-	322,159	100,299	422,458
FUND BALANCES (DEFICITS)					
Restricted for:					
Street and sidewalk projects	-	384,439	663,661	-	1,048,100
Unassigned	(92,039)	-	-	(582,891)	(674,930)
Total fund balances (deficits)	(92,039)	384,439	663,661	(582,891)	373,170
Total liabilities and fund balances (deficits)	\$ 28,749	\$ 475,977	\$ 1,101,673	\$ 100,934	\$ 1,707,333

City of Muscatine, Iowa

Non-Major Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2025

	Community Development Improvements	Street and Sidewalk Improvements	Other Street Improvements	Riverfront Improvement Projects	Total
REVENUES					
Intergovernmental:					
Federal grants	\$ -	\$ -	\$ 258,047	\$ -	\$ 258,047
State grants	-	-	177,500	-	177,500
Interest	6,253	17,556	41,916	2,929	68,654
Contributions	-	-	-	5,000	5,000
Other:					
Reimbursement of costs	28,402	-	-	-	28,402
Total revenues	34,655	17,556	477,463	7,929	537,603
EXPENDITURES					
Capital outlay:					
Public works	-	822,802	680,250	-	1,503,052
Culture and recreation	-	-	-	599,004	599,004
Community and economic development	620,493	-	-	-	620,493
Total expenditures	620,493	822,802	680,250	599,004	2,722,549
Revenues over (under) expenditures	(585,838)	(805,246)	(202,787)	(591,075)	(2,184,946)
OTHER FINANCING SOURCES					
Transfers in	266,006	807,362	7,614	-	1,080,982
Total other financing sources	266,006	807,362	7,614	-	1,080,982
Net change in fund balances	(319,832)	2,116	(195,173)	(591,075)	(1,103,964)
Fund balances, June 30, 2024	227,793	382,323	858,834	8,184	1,477,134
Fund balances (deficits), June 30, 2025	\$ (92,039)	\$ 384,439	\$ 663,661	\$ (582,891)	\$ 373,170

City of Muscatine, Iowa

Non-Major Permanent Funds
Combining Balance Sheet
June 30, 2025

	McWhirter- Gilmore Trust	Perpetual Care Trust	Perpetual Care Interest Trust	Cemetery Special Trusts	Total
ASSETS					
Cash and pooled investments	\$ 119,212	\$ 2,375	\$ -	\$ 6,950	\$ 128,537
Investments	-	925,000	-	50,000	975,000
Receivables:					
Interest	672	-	20,138	691	21,501
Accounts	-	231	-	-	231
Total assets	<u>119,884</u>	<u>927,606</u>	<u>20,138</u>	<u>57,641</u>	<u>1,125,269</u>
LIABILITIES					
Advances from other funds	-	-	20,138	-	20,138
Total liabilities	<u>-</u>	<u>-</u>	<u>20,138</u>	<u>-</u>	<u>20,138</u>
FUND BALANCES					
Nonspendable:					
Permanent fund principal	100,000	927,606	-	32,000	1,059,606
Restricted for:					
Cemetery	-	-	-	25,641	25,641
Art center	19,884	-	-	-	19,884
Total fund balances	<u>119,884</u>	<u>927,606</u>	<u>-</u>	<u>57,641</u>	<u>1,105,131</u>
Total liabilities and fund balances	<u>\$ 119,884</u>	<u>\$ 927,606</u>	<u>\$ 20,138</u>	<u>\$ 57,641</u>	<u>\$ 1,125,269</u>

City of Muscatine, Iowa

Non-Major Permanent Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2025

	McWhirter- Gilmore Trust	Perpetual Care Trust	Perpetual Care Interest Trust	Cemetery Special Trusts	Total
REVENUES					
Cemetery perpetual care	\$ -	\$ 4,109	\$ -	\$ -	\$ 4,109
Interest	4,422	-	46,897	2,844	54,163
Total revenues	4,422	4,109	46,897	2,844	58,272
EXPENDITURES					
Current:					
Culture and recreation	-	-	-	300	300
Total expenditures	-	-	-	300	300
Revenues over (under) expenditures	4,422	4,109	46,897	2,544	57,972
OTHER FINANCING (USES)					
Transfers out	-	-	(46,897)	-	(46,897)
Net change in fund balances	4,422	4,109	-	2,544	11,075
Fund balances, June 30, 2024	115,462	923,497	-	55,097	1,094,056
Fund balances, June 30, 2025	<u>\$ 119,884</u>	<u>\$ 927,606</u>	<u>\$ -</u>	<u>\$ 57,641</u>	<u>\$ 1,105,131</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. Beginning in 2020, the City has contracted with the Greater Muscatine Chamber of Commerce and Industry for tourism and marketing services. This fund was closed out in the 2024/2025 fiscal year.

AMBULANCE OPERATIONS - Accounts for the Fire Department Ambulance Service which began providing service July 1, 2000.

SOCCER EVENTS - Accounted for revenues and expenses for the Soccer College Search Kickoff Event. This event was hosted by the City Parks & Recreation department in 2018, 2019, and 2021. After cancellation of the 2022 and 2023 tournaments, a decision was made to discontinue this tournament. The balance in this fund was used for soccer-related items for the new Sports Dome in 2024/2025.

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, 2025

	Parking Operations	Transit Operations	Golf Course	Boat Harbor	Marina Operations
ASSETS					
Current assets:					
Cash and pooled investments	\$ 112,883	\$ -	\$ 505,574	\$ 1,443	\$ -
Investments	-	-	-	-	-
Receivables (net of allowance for uncollectibles):					
Interest	1,110	4,075	3,738	-	-
Accounts	4,189	133	772	-	299
Lease receivable	-	-	-	-	-
Intergovernmental:					
Federal	-	537,135	-	-	-
State	-	400,000	-	-	-
Due from other funds	-	-	3,410	-	-
Inventories	-	-	38,964	-	4,331
Prepaid items	-	-	10,880	-	-
Total current assets	<u>118,182</u>	<u>941,343</u>	<u>563,338</u>	<u>1,443</u>	<u>4,630</u>
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	806,016	-	-
Equipment	42,370	6,054	618,302	-	-
Vehicles	-	1,531,747	19,851	-	-
Right-to-use leased assets	-	-	168,849	-	-
Right-to-use subscription assets	-	-	-	-	-
Construction in progress	-	1,308,497	-	-	-
Less accumulated depreciation/amortization	(1,123,149)	(699,553)	(2,101,741)	(250,272)	-
Total capital assets net of accumulated depreciation	<u>787,257</u>	<u>2,167,171</u>	<u>939,582</u>	<u>228,808</u>	<u>-</u>
Total noncurrent assets	<u>787,257</u>	<u>2,167,171</u>	<u>939,582</u>	<u>228,808</u>	<u>-</u>
Total assets	<u>905,439</u>	<u>3,108,514</u>	<u>1,502,920</u>	<u>230,251</u>	<u>4,630</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows	32,078	94,354	58,786	-	-
OPEB related deferred outflows	3,731	4,974	12,436	-	-
Total deferred outflows of resources	<u>35,809</u>	<u>99,328</u>	<u>71,222</u>	<u>-</u>	<u>-</u>
LIABILITIES					
Current liabilities:					
Accounts payable and accruals	8,068	43,830	94,216	1,443	1,220
Retainages payable	-	52,192	-	-	-
Compensated absences payable	29,925	18,024	30,946	2,081	-
Other post-employment benefits	322	430	1,074	-	-
Advances from other funds	-	258,982	-	-	3,410
Deposits	-	-	-	-	-
Escrow liability	-	-	-	-	-
Unearned revenue	12,487	512	658	-	-
Lease liability - current	-	-	30,506	-	-
Subscription liability - current	-	-	-	-	-
Total current liabilities	<u>50,802</u>	<u>373,970</u>	<u>157,400</u>	<u>3,524</u>	<u>4,630</u>
Noncurrent liabilities:					
Compensated absences	10,086	5,864	20,861	-	-
Other post-employment benefits	8,339	11,117	27,794	-	-
Net pension obligation	82,772	306,718	82,286	-	-
Lease liability - non-current	-	-	127,880	-	-
Total noncurrent liabilities	<u>101,197</u>	<u>323,699</u>	<u>258,821</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>151,999</u>	<u>697,669</u>	<u>416,221</u>	<u>3,524</u>	<u>4,630</u>
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows	2,483	8,907	2,299	-	-
OPEB related deferred inflows	442	589	1,471	-	-
Deferred inflows from leases	-	-	-	-	-
Total deferred inflows of resources	<u>2,925</u>	<u>9,496</u>	<u>3,770</u>	<u>-</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	787,257	2,114,979	781,196	228,808	-
Unrestricted	(933)	385,698	372,955	(2,081)	-
Total net position	<u>\$ 786,324</u>	<u>\$ 2,500,677</u>	<u>\$ 1,154,151</u>	<u>\$ 226,727</u>	<u>\$ -</u>

Ambulance Operations	Public Housing	Total
\$ 397,554	\$ 10,440	\$ 1,027,894
-	694,329	694,329
3,689	-	12,612
417,345	29,227	451,965
-	252,128	252,128
-	74,543	611,678
-	-	400,000
-	-	3,410
-	-	43,295
-	-	10,880
<u>818,588</u>	<u>1,060,667</u>	<u>3,508,191</u>
-	105,000	764,686
-	175,305	3,291,040
-	9,335,955	10,162,397
715,035	120,379	1,502,140
865,197	58,851	2,475,646
-	-	168,849
-	26,578	26,578
-	-	1,308,497
<u>(939,882)</u>	<u>(8,348,975)</u>	<u>(13,463,572)</u>
<u>640,350</u>	<u>1,473,093</u>	<u>6,236,261</u>
<u>640,350</u>	<u>1,473,093</u>	<u>6,236,261</u>
<u>1,458,938</u>	<u>2,533,760</u>	<u>9,744,452</u>
54,327	59,727	299,272
<u>6,218</u>	<u>19,691</u>	<u>47,050</u>
<u>60,545</u>	<u>79,418</u>	<u>346,322</u>
57,216	120,466	326,459
-	44,850	97,042
14,437	51,328	146,741
537	1,700	4,063
-	-	262,392
-	45,167	45,167
-	5,397	5,397
-	9,800	23,457
-	-	30,506
-	6,781	6,781
<u>72,190</u>	<u>285,489</u>	<u>948,005</u>
1,807	27,449	66,067
13,898	44,009	105,157
108,255	148,683	728,714
-	-	127,880
<u>123,960</u>	<u>220,141</u>	<u>1,027,818</u>
<u>196,150</u>	<u>505,630</u>	<u>1,975,823</u>
8,002	3,495	25,186
735	2,329	5,566
-	233,597	233,597
<u>8,737</u>	<u>239,421</u>	<u>264,349</u>
640,350	1,421,462	5,974,052
<u>674,246</u>	<u>446,665</u>	<u>1,876,550</u>
<u>\$ 1,314,596</u>	<u>\$ 1,868,127</u>	<u>\$ 7,850,602</u>

City of Muscatine, Iowa

Non-Major Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2025

	Parking Operations	Transit Operations	Golf Course	Boat Harbor	Marina Operations
Operating revenues:					
Charges for sales and services:					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Parking fees	182,113	-	-	-	-
Transit fees	-	146,171	-	-	-
Golf course fees	-	-	1,226,156	-	-
Boat harbor fees	-	-	-	18,443	-
Rents	-	-	-	-	-
Other	-	7,395	2,439	-	4,965
Total operating revenues	182,113	153,566	1,228,595	18,443	4,965
Operating expenses:					
Cost of sales and services:					
Personal services	161,498	798,422	502,799	18,485	1,643
Commodities	10,990	95,183	261,780	38	6,161
Contractual services	13,323	221,600	170,968	4,258	1,612
Administration	15,400	24,200	38,900	1,500	-
Depreciation/amortization	25,017	151,631	92,166	17,204	-
Total operating expenses	226,228	1,291,036	1,066,613	41,485	9,416
Operating income (loss)	(44,115)	(1,137,470)	161,982	(23,042)	(4,451)
Non-operating revenues (expenses):					
Federal, state and local grants	-	822,246	-	-	-
Interest revenue	5,466	14,137	17,182	-	-
Interest expense	-	-	(2,362)	-	-
Gain (loss) on sale of capital assets	-	4,285	(14,185)	-	-
Non-operating revenues (expenses), net	5,466	840,668	635	-	-
Income (loss) before capital contributions and transfers	(38,649)	(296,802)	162,617	(23,042)	(4,451)
Capital contributions - grants	-	1,157,891	-	-	-
Transfers in	-	99,736	-	4,560	4,451
Transfers out	-	-	-	-	-
Change in net position	(38,649)	960,825	162,617	(18,482)	-
Net position, June 30, 2024, as restated	824,973	1,539,852	991,534	245,209	-
Net position, June 30, 2025	\$ 786,324	\$ 2,500,677	\$ 1,154,151	\$ 226,727	\$ -

<u>Convention and Visitors Bureau</u>	<u>Ambulance Operations</u>	<u>Soccer Events</u>	<u>Public Housing</u>	<u>Total</u>
\$ -	\$ 2,295,577	\$ -	\$ -	\$ 2,295,577
-	-	-	-	182,113
-	-	-	-	146,171
-	-	-	-	1,226,156
-	-	-	-	18,443
-	-	-	509,701	509,701
-	31,400	50	15,820	62,069
-	2,326,977	50	525,521	4,440,230
-	216,616	-	537,184	2,236,647
-	156,877	-	58,939	589,968
135,000	308,803	-	693,861	1,549,425
-	51,000	-	-	131,000
-	149,457	-	89,458	524,933
135,000	882,753	-	1,379,442	5,031,973
(135,000)	1,444,224	50	(853,921)	(591,743)
-	-	-	387,655	1,209,901
2,438	20,760	1,506	24,699	86,188
-	-	-	(305)	(2,667)
-	-	-	-	(9,900)
2,438	20,760	1,506	412,049	1,283,522
(132,562)	1,464,984	1,556	(441,872)	691,779
-	-	-	745,891	1,903,782
30,000	-	-	300,000	438,747
-	(1,651,500)	(34,270)	-	(1,685,770)
(102,562)	(186,516)	(32,714)	604,019	1,348,538
102,562	1,501,112	32,714	1,264,108	6,502,064
\$ -	\$ 1,314,596	\$ -	\$ 1,868,127	\$ 7,850,602

City of Muscatine, Iowa
Non-Major Enterprise Funds
Combining Statement of Cash Flows
Year Ended June 30, 2025

	Parking Operations	Transit Operations	Golf Course	Boat Harbor	Marina Operations
Cash flows from operating activities					
Receipts from customers and users	\$ 169,058	\$ 153,654	\$ 1,226,613	\$ 18,443	\$ 4,966
Payments to suppliers	(25,654)	(151,604)	(468,382)	(4,427)	(7,158)
Payments to employees	(122,010)	(664,064)	(373,181)	(15,480)	(1,340)
Payments for employee benefits	(41,893)	(161,130)	(129,707)	(2,707)	(153)
Payments for interfund services used	(15,400)	(195,182)	(57,647)	(1,500)	-
Net cash provided (used) by operating activities	<u>(35,899)</u>	<u>(1,018,326)</u>	<u>197,696</u>	<u>(5,671)</u>	<u>(3,685)</u>
Cash flows from noncapital financing activities					
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	99,736	-	4,560	4,451
Advances from other funds	-	258,982	-	-	3,410
Advances to other funds	-	-	(3,410)	-	-
Repayment of advances from other funds	-	-	-	-	(4,176)
Repayment of advances to other funds	-	-	4,176	-	-
Subsidies from federal, state and local grants	-	816,975	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>1,175,693</u>	<u>766</u>	<u>4,560</u>	<u>3,685</u>
Cash flows from capital and related financing activities					
Capital contributions	-	355,280	-	-	-
Purchase of capital assets	-	(1,522,231)	(89,253)	-	-
Principal paid on leases	-	-	(10,463)	-	-
Interest paid on leases	-	-	(2,362)	-	-
Principal paid on subscriptions	-	-	-	-	-
Interest paid on subscriptions	-	-	-	-	-
Interest received from leases	-	-	-	-	-
Proceeds from sale of capital assets	-	4,285	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(1,162,666)</u>	<u>(102,078)</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities					
Proceeds from sales and maturities of investments	-	-	-	-	-
Purchase of investments	-	-	-	-	-
Interest received	6,346	23,102	17,699	-	-
Net cash provided (used) by investing activities	<u>6,346</u>	<u>23,102</u>	<u>17,699</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and pooled investments	(29,553)	(982,197)	114,083	(1,111)	-
Cash and pooled investments, June 30, 2024	142,436	982,197	391,491	2,554	-
Cash and pooled investments, June 30, 2025	<u>\$ 112,883</u>	<u>\$ -</u>	<u>\$ 505,574</u>	<u>\$ 1,443</u>	<u>\$ -</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Cash flows from operating activities:					
Operating income (loss)	<u>\$ (44,115)</u>	<u>\$ (1,137,470)</u>	<u>\$ 161,982</u>	<u>\$ (23,042)</u>	<u>\$ (4,451)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation / amortization	25,017	151,631	92,166	17,204	-
Changes in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	(3,139)	24	281	-	1
Lease receivable	-	-	-	-	-
Prepaid expenses	-	-	(1,020)	-	-
Inventories	-	-	4,636	-	1,497
Pension related deferred outflows	5,507	31,271	10,056	-	-
OPEB related deferred outflows	(1,209)	(1,611)	(4,030)	-	-
Increase (decrease) in:					
Accounts payable and accruals	(680)	(4,283)	(53,509)	3	(732)
Escrow liability payable	-	-	-	-	-
Compensated absences payable	2,491	2,048	6,965	164	-
Other post-employment benefits	2,436	3,248	8,121	-	-
Deferred revenue	(9,916)	64	(1,243)	-	-
Deposits	-	-	-	-	-
Net pension liability	(11,179)	(57,758)	(24,221)	-	-
Pension related deferred inflows	(1,045)	(5,401)	(2,265)	-	-
OPEB related deferred inflows	(67)	(89)	(223)	-	-
Deferred inflows from leases	-	-	-	-	-
Total adjustments	<u>8,216</u>	<u>119,144</u>	<u>35,714</u>	<u>17,371</u>	<u>766</u>
Net cash provided (used) by operating activities	<u>\$ (35,899)</u>	<u>\$ (1,018,326)</u>	<u>\$ 197,696</u>	<u>\$ (5,671)</u>	<u>\$ (3,685)</u>

Convention and Visitors Bureau	Ambulance Operations	Soccer Events	Public Housing	Total
\$ -	\$ 2,255,093	\$ 50	\$ 529,579	\$ 4,357,456
(135,000)	(475,026)	-	(724,841)	(1,992,092)
-	(149,271)	-	(354,912)	(1,680,258)
-	(65,456)	-	(156,654)	(557,700)
-	(54,426)	-	(122,599)	(446,754)
<u>(135,000)</u>	<u>1,510,914</u>	<u>50</u>	<u>(829,427)</u>	<u>(319,348)</u>
-	(1,651,500)	-	-	(1,651,500)
30,000	-	(34,270)	-	104,477
-	-	-	-	262,392
-	-	-	-	(3,410)
-	-	-	-	(4,176)
-	-	-	-	4,176
-	-	-	451,195	1,268,170
<u>30,000</u>	<u>(1,651,500)</u>	<u>(34,270)</u>	<u>451,195</u>	<u>(19,871)</u>
-	-	-	971,348	1,326,628
-	(255,878)	-	(846,680)	(2,714,042)
-	-	-	-	(10,463)
-	-	-	-	(2,362)
-	-	-	(6,631)	(6,631)
-	-	-	(305)	(305)
-	-	-	5,412	5,412
-	-	-	-	4,285
<u>-</u>	<u>(255,878)</u>	<u>-</u>	<u>123,144</u>	<u>(1,397,478)</u>
-	-	-	2,961,011	2,961,011
-	-	-	(2,719,863)	(2,719,863)
4,068	22,554	1,999	19,287	95,055
<u>4,068</u>	<u>22,554</u>	<u>1,999</u>	<u>260,435</u>	<u>336,203</u>
(100,932)	(373,910)	(32,221)	5,347	(1,400,494)
<u>100,932</u>	<u>771,464</u>	<u>32,221</u>	<u>5,093</u>	<u>2,428,388</u>
<u>\$ -</u>	<u>\$ 397,554</u>	<u>\$ -</u>	<u>\$ 10,440</u>	<u>\$ 1,027,894</u>
<u>\$ (135,000)</u>	<u>\$ 1,444,224</u>	<u>\$ 50</u>	<u>\$ (853,921)</u>	<u>\$ (591,743)</u>
-	149,457	-	89,458	524,933
-	(71,884)	-	(18,528)	(93,245)
-	-	-	23,767	23,767
-	-	-	-	(1,020)
-	-	-	-	6,133
-	(1,056)	-	(46,920)	(1,142)
-	(2,015)	-	(6,381)	(15,246)
-	(9,708)	-	(73,002)	(141,911)
-	-	-	5,397	5,397
-	(1,885)	-	40,257	50,040
-	4,061	-	12,858	30,724
-	-	-	4,146	(6,949)
-	-	-	1,850	1,850
-	2,061	-	(31,674)	(122,771)
-	(2,229)	-	52,056	41,116
-	(112)	-	(353)	(844)
-	-	-	(28,437)	(28,437)
-	66,690	-	24,494	272,395
<u>\$ (135,000)</u>	<u>\$ 1,510,914</u>	<u>\$ 50</u>	<u>\$ (829,427)</u>	<u>\$ (319,348)</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, 2025

	Equipment Services	Central Supplies	Health Insurance	Dental Insurance	Total
ASSETS					
Current assets:					
Cash and pooled investments	\$ -	\$ -	\$ 3,677,502	\$ 124,691	\$ 3,802,193
Receivables:					
Interest	-	-	37,645	1,218	38,863
Accounts	11,902	-	27,905	-	39,807
Due from other funds	-	-	207,866	-	207,866
Inventories	113,940	2,443	-	-	116,383
Total current assets	125,842	2,443	3,950,918	125,909	4,205,112
Capital assets:					
Equipment	718,674	-	-	-	718,674
Vehicles	35,830	-	-	-	35,830
Less accumulated depreciation	(203,017)	-	-	-	(203,017)
Total capital assets net of accumulated depreciation	551,487	-	-	-	551,487
Total assets	677,329	2,443	3,950,918	125,909	4,756,599
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows	42,446	-	-	-	42,446
OPEB related deferred outflows	16,582	-	-	-	16,582
Total deferred outflow of resources	59,028	-	-	-	59,028
LIABILITIES					
Current liabilities:					
Accounts payable and accruals	54,742	21	221,061	6,018	281,842
Compensated absences payable	82,573	-	-	-	82,573
Other post employment benefits	1,432	-	-	-	1,432
Unearned revenue	-	-	2,679	-	2,679
Due to other funds	205,468	2,398	-	-	207,866
Total current liabilities	344,215	2,419	223,740	6,018	576,392
Noncurrent liabilities:					
Compensated absences payable	17,866	-	-	-	17,866
Other post employment benefits	37,059	-	-	-	37,059
Net pension liability	119,896	-	-	-	119,896
Total noncurrent liabilities	174,821	-	-	-	174,821
Total liabilities	519,036	2,419	223,740	6,018	751,213
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows	3,405	-	-	-	3,405
OPEB related deferred inflows	1,962	-	-	-	1,962
Total deferred inflow of resources	5,367	-	-	-	5,367
NET POSITION (DEFICIT)					
Investment in capital assets	551,487	-	-	-	551,487
Unrestricted	(339,533)	24	3,727,178	119,891	3,507,560
Total net position (deficit)	\$ 211,954	\$ 24	\$ 3,727,178	\$ 119,891	\$ 4,059,047

City of Muscatine, Iowa

Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position (Deficit)
Year Ended June 30, 2025

	Equipment Services	Central Supplies	Health Insurance	Dental Insurance	Total
Operating revenues:					
Charges for sales and services:					
Services	\$ 821,362	\$ -	\$ -	\$ -	\$ 821,362
Fuel	360,273	-	-	-	360,273
Supply charges	-	1,523	-	-	1,523
Employer contributions	-	-	4,149,471	74,361	4,223,832
Employee contributions	-	-	414,779	91,401	506,180
Other contributions	-	-	79,726	1,785	81,511
Other operating revenue	16,002	-	-	-	16,002
Total operating revenues	<u>1,197,637</u>	<u>1,523</u>	<u>4,643,976</u>	<u>167,547</u>	<u>6,010,683</u>
Operating expenses:					
Cost of sales and services:					
Personal services	431,103	-	-	-	431,103
Commodities	537,476	1,511	-	-	538,987
Contractual services	269,408	-	4,002,694	162,645	4,434,747
Administration	21,800	-	3,000	-	24,800
Depreciation	32,222	-	-	-	32,222
Total operating expenses	<u>1,292,009</u>	<u>1,511</u>	<u>4,005,694</u>	<u>162,645</u>	<u>5,461,859</u>
Operating income (loss)	(94,372)	12	638,282	4,902	548,824
Non-operating revenues:					
Interest revenue	910	-	160,121	5,920	166,951
Income (loss) before capital contributions and transfers	(93,462)	12	798,403	10,822	715,775
Transfers out	<u>(20,546)</u>	<u>-</u>	<u>(58,321)</u>	<u>-</u>	<u>(78,867)</u>
Change in net position	(114,008)	12	740,082	10,822	636,908
Net position, June 30, 2024, as restated	<u>325,962</u>	<u>12</u>	<u>2,987,096</u>	<u>109,069</u>	<u>3,422,139</u>
Net position, June 30, 2025	<u>\$ 211,954</u>	<u>\$ 24</u>	<u>\$ 3,727,178</u>	<u>\$ 119,891</u>	<u>\$ 4,059,047</u>

City of Muscatine, Iowa

Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2025

	Equipment Services	Central Supplies	Health Insurance	Dental Insurance	Total
Cash flows from operating activities					
Receipts from interfund services provided	\$ 1,197,609	\$ 1,523	\$ 4,777,442	\$ 167,547	\$ 6,144,121
Payments to suppliers	(798,863)	(1,570)	(4,051,770)	(165,364)	(5,017,567)
Payments to employees	(274,574)	-	-	-	(274,574)
Payments for employee benefits	(148,412)	-	-	-	(148,412)
Payments for interfund services used	(21,800)	-	(3,000)	-	(24,800)
Net cash provided (used) by operating activities	(46,040)	(47)	722,672	2,183	678,768
Cash flows from noncapital financing activities					
Transfers to other funds	(20,546)	-	(58,321)	-	(78,867)
Advances from other funds	205,468	2,398	-	-	207,866
Advances to other funds	-	-	(207,866)	-	(207,866)
Repayment of advances from other funds	(137,687)	(2,351)	-	-	(140,038)
Repayment of advances to other funds	-	-	140,038	-	140,038
Net cash provided (used) by noncapital financing activities	47,235	47	(126,149)	-	(78,867)
Cash flows from capital and related financing activities					
Purchase of capital assets	(451,039)	-	-	-	(451,039)
Net cash provided (used) by capital and related financing activities	(451,039)	-	-	-	(451,039)
Cash flows from investing activities					
Interest received	1,375	-	167,022	6,594	174,991
Net increase (decrease) in cash and pooled investments	(448,469)	-	763,545	8,777	323,853
Cash and pooled investments, June 30, 2024	448,469	-	2,913,957	115,914	3,478,340
Cash and pooled investments, June 30, 2025	\$ -	\$ -	\$ 3,677,502	\$ 124,691	\$ 3,802,193
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Cash flows from operating activities:					
Operating income (loss)	\$ (94,372)	\$ 12	\$ 638,282	\$ 4,902	\$ 548,824
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	32,222	-	-	-	32,222
Changes in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	(28)	-	133,466	-	133,438
Inventories	26,302	(58)	-	-	26,244
Pension related deferred outflows	11,932	-	-	-	11,932
OPEB related deferred outflows	(5,373)	-	-	-	(5,373)
Increase (decrease) in:					
Accounts payable and accruals	(15,153)	(1)	(48,576)	(2,719)	(66,449)
Compensated absences payable	14,385	-	-	-	14,385
Other post employment benefits payable	10,828	-	-	-	10,828
Unearned revenue	-	-	(500)	-	(500)
Net pension liability	(24,221)	-	-	-	(24,221)
Pension related deferred inflows	(2,265)	-	-	-	(2,265)
OPEB related deferred inflows	(297)	-	-	-	(297)
Total adjustments	48,332	(59)	84,390	(2,719)	129,944
Net cash provided (used) by operating activities	\$ (46,040)	\$ (47)	\$ 722,672	\$ 2,183	\$ 678,768

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, 2025**

ASSETS

Current:

Cash and pooled investments	\$ 2,722,534
Interest receivable	<u>61,231</u>

Total current assets	<u>2,783,765</u>
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Restricted assets:

Cash and pooled investments	<u>3,486,517</u>
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Capital assets:

Land	1,120,958
Land improvements	3,389,799
Buildings	76,098
Equipment	126,201
Less accumulated depreciation	<u>(3,305,602)</u>

Total capital assets (net of accumulated depreciation)	<u>1,407,454</u>
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Total assets	<u><u>7,677,736</u></u>
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LIABILITIES

Current liabilities:

Accounts payable and accruals	80,276
Compensated absences payable	<u>4,698</u>

Total current liabilities	<u>84,974</u>
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Noncurrent liabilities:

Closure/post-closure obligation	5,378,820
Compensated absences payable	<u>4,633</u>

Total noncurrent liabilities	<u>5,383,453</u>
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Total liabilities	<u>5,468,427</u>
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NET POSITION

Net investment in capital assets	1,407,454
Unrestricted	<u>801,855</u>

Total net position	<u><u>\$ 2,209,309</u></u>
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**Muscatine County Solid Waste Agency
Component Unit**

**Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2025**

Operating revenues:	
Charges for services	<u>\$ 1,116,628</u>
Total operating revenues	<u>1,116,628</u>
Operating expenses:	
Cost of services:	
Personal services	81,803
Commodities	8,434
Contractual services	1,115,638
Administration	69,000
Depreciation	<u>93,272</u>
Total operating expenses	<u>1,368,147</u>
Operating income	<u>(251,519)</u>
Non-operating revenue:	
Intergovernmental revenue	117,177
Interest revenue	<u>269,193</u>
Total non-operating revenues	<u>386,370</u>
Change in net position	134,851
Net position, June 30, 2024, as restaed	<u>2,074,458</u>
Net position, June 30, 2025	<u><u>\$ 2,209,309</u></u>

**Muscatine County Solid Waste Agency
Component Unit**

**Statement of Cash Flows
Year Ended June 30, 2025**

Cash flows from operating activities

Receipts from customers and users	\$ 1,116,628
Payments to suppliers	(781,394)
Payments to employees	(56,100)
Payments for employee benefits	(24,420)
Payments for interfund services used	(69,000)
Net cash provided by operating activities	<u>185,714</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 investing activities

Interest received	<u>293,617</u>
Net cash provided by investing activities	<u>293,617</u>

Net increase in cash and pooled investments 596,508

Cash and pooled investments, June 30, 2024 5,612,543

Cash and pooled investments, June 30, 2025 \$ 6,209,051

Reconciliation of operating income (loss) to net cash provided by operating activities:

Cash flows from operating activities:

Operating income (loss)	<u>\$ (251,519)</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation	93,272
Changes in assets and liabilities:	
Increase (decrease) in:	
Accounts payable and accruals	(252)
Compensated absences payable	969
Closure/post-closure liability	<u>343,244</u>
Total adjustments	<u>437,233</u>
Net cash provided by operating activities	<u><u>\$ 185,714</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.

Contents	Page
<u>Financial Trends (Schedules 1 – 5)</u>	166-172
<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>	173-176
<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>	177-180
<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>	181-182
<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>	183-185
<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									
	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Governmental activities										
Net investment in capital assets	\$ 55,770,714	\$ 60,958,092	\$ 68,645,257	\$ 71,749,786	\$ 73,561,365	\$ 77,447,711	\$ 80,298,038	\$ 81,445,255	\$ 77,911,738	\$ 76,286,620
Restricted	5,254,231	5,110,781	4,893,198	5,278,510	4,802,845	5,922,058	6,855,840	5,713,824	14,074,263	10,965,516
Unrestricted	6,851,290	8,250,964	2,004,424	(14,820)	(2,612,322)	(3,040,653)	(1,800,881)	(56,427)	(2,172,211)	585,616
Total governmental activities net position	<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>	<u>\$ 89,813,790</u>	<u>\$ 87,837,752</u>
Business-type activities										
Net investment in capital assets	\$ 73,202,711	\$ 74,209,077	\$ 75,432,548	\$ 75,043,292	\$ 79,043,719	\$ 80,664,102	\$ 83,454,376	\$ 84,669,996	\$ 93,732,592	\$ 103,021,862
Restricted	108,677	110,475	116,009	117,227	126,916	128,687	130,025	146,432	173,303	200,485
Unrestricted	5,022,028	6,560,437	7,595,714	9,731,343	9,866,780	11,503,963	14,283,203	16,513,174	16,968,094	17,108,348
Total business-type activities net position	<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>	<u>\$ 110,873,989</u>	<u>\$ 120,330,695</u>
Primary government										
Net investment in capital assets	\$ 128,973,425	\$ 135,167,169	\$ 144,077,805	\$ 146,793,078	\$ 152,605,084	\$ 158,111,813	\$ 163,752,414	\$ 166,115,251	\$ 171,644,330	\$ 179,308,482
Restricted	5,362,908	5,221,256	5,009,207	5,395,737	4,929,761	6,050,745	6,985,865	5,860,256	14,247,566	11,166,001
Unrestricted	11,873,318	14,811,401	9,600,138	9,716,523	7,254,458	8,463,310	12,482,322	16,456,747	14,795,883	17,693,964
Total primary government net position	<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>	<u>\$ 200,687,779</u>	<u>\$ 208,168,447</u>

**City of Muscatine, Iowa
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)**

	Fiscal Year									
Expenses	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Governmental activities:										
Public safety	\$ 8,797,894	\$ 9,349,247	\$ 9,848,480	\$ 10,159,973	\$ 11,249,523	\$ 11,679,594	\$ 9,809,415	\$ 11,043,940	\$ 11,821,842	\$ 13,051,509
Public works	5,021,386	5,631,914	7,315,563	5,545,863	5,871,272	5,632,893	5,875,054	6,345,350	6,485,264	6,247,178
Health and social services	45,000	45,000	55,000	50,000	50,000	50,000	37,500	55,000	60,000	60,000
Culture and recreation	3,963,354	4,420,009	3,918,817	4,332,644	4,556,522	5,697,526	4,642,656	5,060,091	5,131,201	5,727,830
Community and economic development	3,835,492	4,520,932	4,387,887	4,402,409	5,016,984	4,438,422	5,294,571	5,288,806	6,704,243	8,020,840
General government	2,667,443	3,101,457	3,605,887	3,661,530	3,648,966	3,270,926	3,573,570	3,403,521	3,748,045	3,950,823
Interest and fees on long-term debt	379,115	328,466	289,578	305,361	263,120	280,124	250,580	371,883	398,391	606,421
Total governmental activities expense	24,709,684	27,397,025	29,421,212	28,457,780	30,656,387	31,049,485	29,483,346	31,568,591	34,348,986	37,664,601
Business-type activities:										
Water pollution control	6,628,762	6,289,874	6,334,906	6,914,396	6,943,121	8,083,096	7,345,101	7,971,673	8,589,463	9,224,729
Transfer station	2,400,592	2,218,056	2,658,974	2,456,161	2,245,386	2,271,398	2,429,057	2,540,143	2,495,788	2,559,465
Refuse collection	2,333,812	2,203,986	2,183,165	2,226,253	2,196,991	2,307,720	2,257,853	2,293,097	2,511,842	2,546,247
Airport	421,115	531,974	507,434	510,418	469,323	437,402	414,563	512,254	470,639	519,646
Parking	240,745	245,558	259,797	247,032	241,560	217,051	187,405	210,854	210,317	219,585
Transit	999,884	1,048,924	1,067,392	1,128,327	1,083,419	1,071,837	1,067,608	1,132,347	1,304,687	1,296,662
Golf course	790,351	777,639	784,792	742,773	794,259	819,126	763,183	919,059	964,451	1,070,819
Boat harbor	28,205	31,738	100,373	30,948	30,182	37,997	43,152	37,671	39,828	41,485
Marina	12,061	7,490	9,305	7,302	6,472	11,408	6,193	10,786	10,367	9,416
Convention and visitors bureau	83,397	92,062	106,177	90,793	106,593	128,800	128,900	125,000	135,000	135,000
Ambulance	624,785	636,805	664,364	667,276	661,470	734,058	780,329	852,078	850,196	877,054
Soccer Events	-	-	5,935	47,409	51,905	19,954	35,883	9,769	-	-
Public housing	1,058,502	1,040,688	912,553	918,038	993,184	944,046	999,527	1,215,840	1,149,973	1,349,364
Total business-type activities expense	15,622,211	15,124,794	15,595,167	15,987,126	15,823,865	17,083,893	16,458,754	17,830,571	18,732,551	19,849,472
Total primary government expense	\$ 40,331,895	\$ 42,521,819	\$ 45,016,379	\$ 44,444,906	\$ 46,480,252	\$ 48,133,378	\$ 45,942,100	\$ 49,399,162	\$ 53,081,537	\$ 57,514,073

(Continued)

	Fical Year									
	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
(Continued)										
Program Revenues										
Governmental activities:										
Charges for services:										
Public safety	\$ 1,152,410	\$ 1,031,206	\$ 958,184	\$ 664,986	\$ 807,220	\$ 905,951	\$ 865,153	\$ 889,917	\$ 820,691	\$ 848,040
Public works	156,247	125,198	162,033	203,112	214,523	420,849	267,821	237,451	784,265	278,964
Culture and recreation	565,515	535,939	526,920	476,309	390,270	551,621	496,754	556,157	571,244	535,260
Community and economic development	458,379	519,157	772,325	528,938	486,714	413,815	793,403	628,772	893,273	707,423
General government	722,068	813,198	793,173	823,217	885,678	788,502	875,361	853,911	837,719	832,617
Operating grants and contributions	5,744,949	6,267,606	5,629,280	6,187,745	5,971,139	6,287,586	7,707,340	8,245,144	8,196,115	10,323,453
Capital grants and contributions	561,749	6,583,878	3,454,124	1,278,580	1,135,003	4,325,984	2,664,159	77,285	4,320,062	4,218,171
Total governmental activities program revenues	<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>	<u>16,423,369</u>	<u>17,743,928</u>
Business-type activities:										
Charges for services:										
Water pollution control	5,738,763	6,037,872	6,214,446	6,721,780	6,961,278	7,382,166	7,379,228	7,453,420	7,656,893	8,233,397
Transfer station	2,125,064	2,247,965	2,404,592	2,387,815	2,246,507	2,195,824	2,241,707	2,213,456	2,201,181	2,149,406
Refuse collection	2,192,597	2,204,645	2,240,701	2,297,675	2,372,780	2,366,675	2,380,759	2,498,876	2,605,813	2,608,244
Airport	74,379	77,015	78,178	76,495	83,328	87,340	88,250	93,875	95,543	102,303
Parking	218,424	217,742	220,535	196,225	167,081	174,486	187,904	202,191	183,026	182,113
Transit	240,930	373,610	251,968	174,961	132,968	97,492	126,654	133,721	150,378	153,566
Golf course	770,450	747,973	762,327	681,182	764,809	847,202	872,180	1,010,143	1,108,553	1,228,595
Boat harbor	21,293	15,243	96,930	3,890	19,396	20,514	13,873	15,040	14,850	18,443
Marina	11,441	6,266	8,087	5,241	4,242	8,189	8,618	8,327	5,538	4,965
Convention and visitors bureau	4,360	4,727	325	-	425	-	-	-	-	-
Ambulance	1,511,905	1,538,062	1,649,717	1,636,682	2,129,341	2,004,547	2,104,064	2,333,260	2,493,506	2,326,977
Soccer Events	-	-	67,748	61,027	13,446	36,672	20,152	10	-	50
Public housing	488,197	425,454	455,053	491,398	490,803	483,807	509,877	506,035	558,286	525,521
Operating grants and contributions	1,045,579	1,207,303	1,133,238	1,113,863	1,484,888	1,570,900	1,907,013	1,654,247	1,276,333	1,276,780
Capital grants and contributions	3,463,587	1,018,914	406,036	113,706	704,054	2,053,828	1,714,621	614,062	3,870,848	2,893,160
Total business-type activities program revenues	<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>	<u>22,220,748</u>	<u>21,703,520</u>
Total primary government program revenues	<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>	<u>\$ 38,644,117</u>	<u>\$ 39,447,448</u>
Net (Expense)/Revenue										
Governmental activities	\$ (15,348,367)	\$ (11,520,843)	\$ (17,125,173)	\$ (18,294,893)	\$ (20,765,840)	\$ (17,355,177)	\$ (15,813,355)	\$ (20,079,954)	\$ (17,925,617)	\$ (19,920,673)
Business-type activities	<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>	<u>3,488,197</u>	<u>1,854,048</u>
Total primary government net expense	<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>	<u>\$ (14,437,420)</u>	<u>\$ (18,066,625)</u>
(Continued)										

	Fiscal Year									
	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
(Continued)										
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 14,432,728	\$ 14,997,905	\$ 15,572,193	\$ 15,941,284	\$ 16,638,396	\$ 16,783,749	\$ 17,316,897	\$ 17,561,942	\$ 18,739,792	\$ 18,804,236
Utility taxes	58,665	47,357	58,394	49,050	53,623	62,736	55,053	54,091	60,229	62,375
Local option sales tax	2,789,212	2,921,698	3,015,029	3,206,407	2,940,519	3,693,591	3,869,916	4,058,733	4,114,250	4,121,686
Hotel/motel taxes	361,803	441,079	521,993	494,951	398,588	374,449	593,267	577,993	585,232	563,311
Cable franchise taxes	189,044	176,095	165,004	158,717	143,166	132,287	124,022	111,150	99,896	96,417
Utility franchise taxes	81,308	81,399	102,859	220,448	440,654	456,312	518,879	429,907	313,906	332,628
Intergovernmental, unrestricted	808,792	663,441	643,339	705,064	710,704	1,208,683	654,374	575,957	935,869	864,820
Unrestricted investment income	136,940	143,193	290,858	445,013	325,962	42,870	20,952	517,641	1,076,093	1,237,018
Gain on sale of capital assets	-	-	-	75,000	-	150,850	18,290	65,000	-	-
Contributions to endowments	11,654	4,021	3,941	7,516	4,580	11,794	8,243	3,992	7,578	4,109
Transfers	(1,863,485)	(1,511,743)	(1,825,292)	(1,537,960)	(2,151,940)	(984,916)	(2,415,158)	(2,126,797)	(5,296,090)	(7,157,461)
Total governmental activities	<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>	<u>20,636,755</u>	<u>18,929,139</u>
Business-type activities:										
Unrestricted investment income	9,051	36,833	107,515	234,817	217,382	28,672	26,521	425,149	753,493	725,691
Gain (loss) on sale of capital assets	-	-	-	-	24,750	-	15,201	3,960	6,607	4,285
Transfers	1,863,485	1,511,743	1,825,292	1,537,960	2,151,940	984,916	2,415,158	2,126,797	5,296,090	7,157,461
Total business-type activities	<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>	<u>6,056,190</u>	<u>7,887,437</u>
Total primary government	<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>	<u>\$ 26,692,945</u>	<u>\$ 26,816,576</u>
Changes in Net Position										
Governmental activities	\$ 1,658,294	\$ 6,443,602	\$ 1,423,145	\$ 1,470,597	\$ (1,261,588)	\$ 4,577,228	\$ 4,951,380	\$ 1,749,655	\$ 2,711,138	\$ (991,534)
Business-type activities	<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>	<u>9,544,387</u>	<u>9,741,485</u>
Total primary government	<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>	<u>\$ 12,255,525</u>	<u>\$ 8,749,951</u>

Schedule 3

City of Muscatine, Iowa
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
General Fund										
Nonspendable	\$ 117,190	\$ 64,944	\$ 2,984	\$ 150,602	\$ 80,245	\$ 1,286	\$ 217,889	\$ 116,980	\$ 36,512	\$ 165,643
Assigned	445,593	343,057	349,905	402,121	253,575	416,571	589,038	447,737	652,338	299,006
Unassigned	4,035,533	4,328,414	4,821,465	4,732,497	4,772,168	5,819,799	5,842,148	6,185,328	6,182,453	6,104,669
Total General Fund	<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>	<u>\$ 6,871,303</u>	<u>\$ 6,569,318</u>
All other governmental funds										
Nonspendable	\$ 1,003,832	\$ 1,007,853	\$ 1,011,794	\$ 1,019,310	\$ 1,023,890	\$ 1,035,684	\$ 1,043,927	\$ 1,047,919	\$ 1,055,497	\$ 1,059,606
Assigned	12,715,352	12,963,012	7,722,138	6,537,750	5,097,320	2,064,022	-	-	-	-
Restricted	5,713,190	5,034,619	5,564,980	4,246,648	6,818,066	6,719,826	7,495,775	7,471,257	17,016,357	15,813,135
Unassigned	(22,842)	(57,818)	(53,567)	(136,849)	-	-	(973,160)	(216,930)	-	(1,136,699)
Total all other governmental funds	<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>	<u>\$ 18,071,854</u>	<u>\$ 15,736,042</u>

City of Muscatine, Iowa
Changes of Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Revenues										
Taxes	\$ 17,910,556	\$ 18,677,783	\$ 19,408,472	\$ 20,175,857	\$ 20,540,552	\$ 21,602,517	\$ 22,478,034	\$ 22,818,816	\$ 23,913,305	\$ 23,980,652
Licenses and permits	389,596	426,847	562,284	440,277	303,758	226,375	429,861	478,668	628,213	455,621
Fines and forfeitures	997,069	862,417	723,406	492,157	639,514	727,760	664,939	693,606	648,697	519,022
Intergovernmental	6,498,820	8,073,335	6,924,799	6,553,355	7,192,177	8,087,746	7,095,121	11,425,304	10,162,960	11,063,153
Charges for services	573,758	579,213	560,780	523,863	436,956	537,842	585,097	587,677	611,255	646,172
Use of money and property	265,333	274,773	353,800	508,096	388,013	140,944	103,529	541,128	1,117,042	1,282,186
Other	1,301,347	5,056,998	3,947,364	2,632,100	1,645,687	1,931,972	2,676,310	2,223,292	5,134,435	4,247,272
Total revenues	27,936,479	33,951,366	32,480,905	31,325,705	31,146,657	33,255,156	34,032,891	38,768,491	42,215,907	42,194,078
Expenditures										
Public safety	8,313,401	8,867,219	9,137,545	9,554,157	9,507,769	10,118,048	10,687,068	11,177,405	11,372,228	12,367,200
Public works	2,037,427	2,262,483	2,112,243	2,660,909	2,537,951	2,665,965	2,701,893	2,527,788	2,570,054	2,522,820
Health and social services	45,000	45,000	55,000	50,000	50,000	50,000	37,500	55,000	60,000	60,000
Culture and recreation	2,940,980	3,086,488	3,104,798	3,179,793	3,203,989	3,352,567	4,007,243	3,790,190	3,797,983	4,048,607
Community and economic development	3,811,936	3,921,777	4,361,461	4,396,896	4,836,175	4,392,978	5,235,135	5,216,319	6,049,614	7,326,612
General government	2,295,600	2,574,045	2,660,370	2,613,798	2,980,206	2,753,012	2,961,681	3,036,020	3,271,076	3,336,551
Capital outlay	4,731,052	9,243,901	14,201,919	6,905,402	8,231,017	8,027,096	11,623,999	7,390,928	5,944,047	11,972,666
Debt service:										
Principal	3,840,000	2,415,000	2,635,000	2,545,000	2,710,000	2,560,000	2,485,000	2,383,870	2,463,441	2,988,424
Interest	389,568	398,755	333,660	401,483	331,155	392,466	319,788	498,116	472,515	754,942
Paying agent	2,500	2,000	2,300	2,600	2,900	2,700	3,000	2,800	3,100	2,900
Bond issuance costs	17,355	-	-	-	-	-	-	-	-	-
Total expenditures	28,424,819	32,816,668	38,604,296	32,310,038	34,391,162	34,314,832	40,062,307	36,078,436	36,004,058	45,380,722
Excess of revenues over (under) expenditures	(488,340)	1,134,698	(6,123,391)	(984,333)	(3,244,505)	(1,059,676)	(6,029,416)	2,690,055	6,211,849	(3,186,644)
Other financing sources (uses)										
General obligation bonds issued	3,250,879	-	3,334,242	-	6,310,000	-	6,190,000	-	8,950,907	7,434,890
General obligation bond premium (discount)	211,712	-	296,701	-	124,788	-	284,037	-	466,883	-
Refunding bonds issued	1,299,121	-	-	-	-	-	-	-	-	-
Refunding bond premium	44,328	-	-	-	-	-	-	-	-	-
Issuance of subscription obligation	-	-	-	-	-	-	-	193,269	-	192,551
Issuance of lease obligations	-	-	-	-	-	-	-	15,344	8,044	-
Transfers in	8,784,455	9,486,825	9,185,446	9,692,035	10,119,210	10,968,091	11,296,538	11,755,563	12,408,031	14,704,318
Transfers out	(10,596,410)	(10,945,290)	(10,957,380)	(11,175,322)	(12,216,308)	(11,896,491)	(13,655,918)	(13,817,557)	(18,154,848)	(21,782,912)
Total other financing sources (uses)	2,994,085	(1,458,465)	1,859,009	(1,483,287)	4,337,690	(928,400)	4,114,657	(1,853,381)	3,679,017	548,847
Net change in fund balances	\$ 2,505,745	\$ (323,767)	\$ (4,264,382)	\$ (2,467,620)	\$ 1,093,185	\$ (1,988,076)	\$ (1,914,759)	\$ 836,674	\$ 9,890,866	\$ (2,637,797)
Debt service as a percentage of non-capital expenditures	17.0%	11.0%	10.8%	11.2%	11.2%	10.6%	9.6%	9.6%	9.8%	10.5%

City of Muscatine, Iowa
Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

Fiscal Year	General Property Tax	Incremental Property Tax (TIF Districts)	Utility Excise Tax	Mobile Home Tax	Hotel/Motel Tax	Cable Franchise Tax	Utility Franchise Tax (1)	Local Option Sales Tax	Total
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
2023/2024	16,142,338	2,560,194	60,229	37,260	585,232	99,896	313,906	4,114,250	23,913,305
2023/2025	16,133,021	2,629,225	62,375	41,990	563,310	96,417	332,628	4,121,686	23,980,652
Change 2015/2016 to 2024/2025	29.7%	34.1%	6.3%	15.3%	55.7%	-49.0%	309.1%	47.9%	33.9%

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 2023/2024 and 2024/2025.

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/Homestead Exemption (2)	Total Taxable Value	Total Direct Tax Rate (per \$1,000 of Valuation)	Estimated Actual Value	Taxable Value as a Percentage of Estimated Actual Value
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%
2023/2024	609,990,675	259,230,197	147,657,328	-	3,336,162	1,228,494	1,018,985,868	15.67219	1,621,578,954	62.8%
2024/2025	599,548,984	275,508,892	146,474,986	-	2,354,848	6,767,669	1,017,120,041	15.67219	1,820,790,168	55.9%

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 were rolled back to the rollback for residential properties beginning January 1, 2022. These properties are now included in the residential property category beginning with the January 1, 2022.
2. Starting in 2024/2025, the Military/Homestead Exemptions column includes Homestead Exemptions for property owners age 65 and older.

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	
	Combined General Fund (1)	Employee Benefit	Debt Service	Transit	Tort Liability	Levee	Emergency (1)	Total Direct Rate	County Consolidated	School Districts		Muscatine Community	Louisa-Muscatine Community
										Muscatine Community	Louisa-Muscatine Community		
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
2023/2024	8.10000	4.70493	2.04192	0.19459	0.36075	-	0.27000	15.67219	7.90058	13.23077	11.01242	36.80354	34.58519
2024/2025	8.37000	4.77363	1.98512	0.07346	0.46998	-	-	15.67219	8.36442	13.52117	10.69967	37.55778	34.73628

1. Starting in 2024/2025, the General Fund Levy includes the former Emergency Levy.

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. In 2024/2025 the Emergency Levy was eliminated and combined with the General Fund Levy, now known as the Combined General Fund Levy.

Source: Muscatine County Auditor's Office

**City of Muscatine, Iowa
Principal Property Tax Payers
Current Year and Nine Years Ago
(Unaudited)**

<u>Taxpayer</u>	<u>January 1, 2023 Valuation (for 2024/2025 Tax Levy)</u>			<u>January 1, 2014 Valuation (for 2015/2026 Tax Levy)</u>		
	<u>Taxable Valuation (1)</u>	<u>Rank</u>	<u>Percent of Total Taxable Value</u>	<u>Taxable Valuation (1)</u>	<u>Rank</u>	<u>Percent of Total Taxable Value</u>
Grain Processing/Kent Feeds	\$ 53,811,065	1	5.3%	\$ 36,011,592	1	4.6%
HNI Corporation (HON Industries/HON Financial)	43,987,955	2	4.3%	28,313,856	2	3.6%
Wal-View Developments	30,619,414	3	3.0%	16,200,000	3	2.1%
MLC Land Company	9,433,058	10	0.9%			
Sodarak Properties, LLC (Property formerly owned by Riverbend Leasing, LLC)	12,550,247	4	1.2%	6,305,598	9	0.8%
GRIDCO, LLC	10,523,603	7	1.0%	6,850,521	8	0.9%
Wal-Mart Stores, Inc.	10,938,796	5	1.1%	9,182,583	4	1.2%
Heinz, U.S.A.	10,301,207	8	1.0%	9,031,077	5	1.2%
Menard Inc.	10,620,071	6	1.0%	8,734,230	6	1.1%
Muscatine Downtown Investors	8,989,124	11	0.9%	6,030,999	12	0.8%
Bridgestone Bandag LLC / Bandag, Inc.	9,767,794	9	1.0%	7,930,386	7	1.0%
LHV Muscatine LLC/Hy-Vee Inc	6,748,366	14	0.7%	5,807,934	13	0.7%
Store Master Funding XIV LLC	6,750,870	13	0.7%			
MidWestOne Bank (Formerly First National Bank)	7,138,082	12	0.7%	5,279,949	15	0.7%
BT Prime Mover	5,724,511	18	0.6%	5,152,329	17	0.7%
Central State Bank (CBI Bank & Trust)	6,157,807	16	0.6%	4,903,191	18	0.6%
SECO Investment Co. (Stanley Engineering Co.)	6,354,872	15	0.6%	4,871,313	19	0.6%
Davenport Farm & Fleet, Inc. (Blain's Farm & Fleet)	5,289,515	19	0.5%	6,095,745	11	0.8%
Muscatine Medical Associates, LLC	5,817,705	17	0.6%			
Community Bank	4,875,937	20	0.5%			
Muscatine Mall Associates LLP				5,373,351	14	0.7%
Cobblestone Apartments				6,110,964	10	0.8%
W I D, Inc.				5,206,752	16	0.7%
Cottonwood Apartments				4,310,739	20	0.6%
	<u><u>\$ 266,399,999</u></u>		<u><u>26.2%</u></u>	<u><u>\$ 187,703,109</u></u>		<u><u>24.2%</u></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 2015/2016 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 to the residential rate of 46.3428% for January 1, 2023.

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)			
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%	(4) 1,946	14,032,072	99.31%
2020/2021	14,232,772	14,235,244	100.02%	119,291	(5) 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%
2023/2024	16,143,123	16,141,553	99.99%	785	16,142,338	100.00%
2024/2025	16,109,544	16,123,333	100.09%	9,688	16,133,021	100.15%

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. 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.
5. The delinquent tax collections in 2020/2021 is higher due to collections on the 2019/2020 levy (see footnote 4).

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)			
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	1.7%	981
2023/2024	21,472,283	-	114,477	349,990	7,374,000	13,412	29,324,162	N/A	1,232
2024/2025	25,905,782	-	146,451	265,670	6,552,000	165,167	33,035,070	N/A	1,388

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 (Table 14) 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>
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
2023/2024	17,623,246	17,623,246	1,621,578,954	1.1%	23,797	741
2024/2025	15,291,177	15,291,177	1,820,790,168	0.8%	23,797	643

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 population beginning in 2020/2021 is from the 2020 Census.

City of Muscatine, Iowa
Direct and Overlapping Governmental Activities Debt
As of June 30, 2025
(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	\$ 8,245,000	44.59%	\$ 3,676,446
Eastern Iowa Community College (EICC)	26,390,000	5.96%	1,572,844
Other debt			
Muscatine Community School District	22,708,303	36.64%	8,320,322
Eastern Iowa Community College (EICC)	20,670,000	5.96%	<u>1,231,932</u>
Subtotal, overlapping debt			\$ 14,801,544
City direct debt (2)		100.00%	<u>26,052,232</u>
Total direct and overlapping debt			<u><u>\$ 40,853,776</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>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>	<u>2023/2024</u>	<u>2024/2025</u>
Debt limit (1)	\$ 63,163,995	\$ 66,030,776	\$ 67,450,183	\$ 69,973,770	\$ 71,250,964	\$ 73,600,461	\$ 75,808,910	\$ 77,753,991	\$ 86,167,073	\$ 96,258,240
Total debt applicable to limit	<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>	<u>21,168,796</u>	<u>25,866,414</u>
Legal debt margin	<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>	<u>\$ 64,998,277</u>	<u>\$ 70,391,826</u>
Total debt applicable to the limit as a percentage of debt limit	24.99%	20.25%	21.98%	17.46%	22.10%	17.83%	22.14%	18.98%	24.57%	26.87%

Legal Debt Margin Calculation for Fiscal Year 2024/2025

Total assessed valuation as of January 1, 2023	\$ 1,925,164,807
Debt limit - 5% of assessed valuation	\$ 96,258,240
Amount of debt applicable to debt limit:	
General obligation bonds (face value)	14,780,000
State revolving fund loan (G.O.)	10,774,797
Leases	170,784
Subscription-based information technology arrangements (SBITA)	140,833
Total debt applicable to debt limit	<u>25,866,414</u>
Legal debt margin	<u>\$ 70,391,826</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)
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	1,272,592,169	53,477	38.1	88.0%	4,690	5.8%
2021/2022	23,797	1,326,254,404	55,732	38.1	88.0%	4,575	4.2%
2022/2023	23,797	1,370,588,215	57,595	38.1	88.0%	4,424	3.0%
2023/2024	23,797	N/A	N/A	38.1	88.0%	4,317	3.2%
2024/2025	23,797	N/A	N/A	38.1	88.0%	4,284	3.2%

Sources:

1. 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 2024 or 2025.
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)**

Employer	2025			2016		
	Approximate Number of Employees (1)	Rank	Percentage of Estimated Total County Employment (2)	Approximate Number of Employees (1)	Rank	Percentage of Estimated Total County Employment (2)
HNI Corporation//The HON Company, Allsteel	3,000	1	13.8%	3,800	1	16.4%
Grain Processing/Kent Feeds	1,045	2	4.8%	900	2	3.9%
Muscatine Community School District	800	3	3.7%	853	3	3.7%
Raymond-Muscatine, Inc. (Formerly BT Prime Mover)	639	4	2.9%	370	8	1.6%
Musco Sports Lighting	472	5	2.2%	320	10	1.4%
Kraft-Heinz, U.S.A (Formerly Heinz, U.S.A.)	415	6	1.9%	395	7	1.7%
Bayer U.S. - Crop Science (Formerly Monsanto)	408	7	1.9%	432	5	1.9%
Hy-Vee Food Store	405	8	1.9%	396	6	1.7%
UnityPoint Health - Trinity Muscatine (Formerly Trinity Muscatine)	400	9	1.8%	468	4	2.0%
Wal-Mart Superstore	320	10	1.5%	338	9	1.5%
Muscatine Power & Water	265	11	1.2%	280	11	1.2%
City of Muscatine	240	12	1.1%	221	13	1.0%
Muscatine County	230	13	1.1%	195	14	0.8%
SECO Investment Co. (Stanley Engineering Co.)	190	14	0.9%	254	12	1.1%
Bridgestone Bandag LLC (Formerly Bandag, Inc.)	132	15	0.6%	189	15	0.8%
	8,961		41.3%	9,411		40.7%

Sources:

1. Muscatine Chamber of Commerce & Industry provided the 2024 employment figures. The 2015 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 21,665 in 2025 and 23,195 in 2016.

City of Muscatine, Iowa
Full-Time Equivalent Employees by Function
(Excludes Seasonal Employees)
Last Ten Fiscal Years
(Unaudited)

Function	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
General government	17.05	17.05	18.93	19.43	19.43	19.56	19.68	19.68	19.78	19.78
Public Safety:										
Police										
Officers	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00
Civilians	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73
Fire										
Firefighters and officers	37.00	41.00	41.00	41.00	42.50	44.25	47.00	47.00	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	14.33	13.76	14.19	13.62	13.22	12.79	13.66	12.90	12.47	12.45
Art center	4.70	4.70	4.70	4.70	4.97	4.97	4.97	4.97	4.97	5.00
Parks and recreation	11.75	11.75	11.75	11.75	11.75	11.88	12.00	12.00	12.63	14.63
Community and economic development	7.44	7.42	7.42	7.42	7.58	7.81	8.13	8.37	8.33	8.25
Public works	16.66	16.66	16.66	17.79	17.85	18.41	19.41	19.41	18.41	18.41
Business-type:										
Parking	2.90	2.90	2.90	2.90	2.90	2.65	2.40	2.40	2.30	2.30
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	3.53
Refuse collection	9.56	8.98	8.98	9.84	10.02	10.02	10.07	9.48	10.17	10.17
Landfill	0.25	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Transfer station	3.42	3.15	3.15	3.11	3.08	3.08	3.08	3.66	4.30	4.30
Water pollution control	26.61	26.61	26.34	26.09	26.84	27.09	27.09	27.09	26.86	26.86
Ambulance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.50	1.50
Housing	11.77	10.71	10.28	10.28	9.10	9.24	9.21	10.26	11.89	12.45
Equipment services	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Totals	220.20	222.05	223.66	225.29	226.60	229.11	234.06	234.58	236.72	239.71

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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety:										
Police										
Calls for service	22,626	21,798	20,830	20,806	19,472	18,019	19,408	20,996	23,475	24,254
Traffic enforcement	3,094	3,715	3,246	4,039	3,121	1,746	1,966	1,782	3,285	2,956
Arrests	1,400	1,324	1,451	1,390	1,242	1,069	1,397	1,385	1,382	1,437
Parking tickets issued	2,030	1,886	1,945	2,343	1,598	1,285	2,118	1,438	1,440	1,310
Fire (includes ambulance)										
Calls for service	4,526	4,706	5,100	5,027	5,238	5,034	5,709	5,909	5,773	5,513
Culture and recreation:										
Parks and recreation										
Aquatic Center attendance (1)	37,355	41,382	38,592	36,907	30,204	0	28,431	35,123	36,623	37,789
Adult program participants (2)	1,550	1,558	1,803	1,686	1,632	1,095	1,665	1,980	1,592	1,781
Children's program participants (2)	1,712	2,294	2,660	1,962	2,256	1,550	2,730	2,556	2,442	2,547
Cemetery burials	98	90	83	100	90	105	117	98	89	109
Community and economic development:										
Building-related permits (3)	993	1,034	1,415	1,386	1,119	1,109	1,157	980	1,105	1,022
Business-type:										
Golf course										
Rounds played	28,796	28,216	27,794	24,396	23,756	28,206	26,698	24,770	27,317	29,642

Fiscal Year Indicators

Function/Department	2015/16	2016/17	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Culture and recreation:										
Library										
Registered borrowers	19,861	20,581	21,288	21,860	21,387	19,887	20,100	19,000	19,152	19,441
Circulation	484,583	465,965	443,065	500,142	472,148	400,858	384,070	365,870	295,413	324,345
Art center										
Attendance (4)	14,186	9,346	13,653	15,654	12,451	8,050	21,039	18,724	14,442	15,912
Public works:										
Miles of streets maintained	144	144	144	144	144	144	144	144	144	144
Business-type activities:										
Transit										
Total passengers (5)	168,712	167,689	156,209	149,140	115,727	84,282	96,986	109,031	110,715	110,922
Parking										
Tickets issued (6)	12,210	10,759	10,867	9,278	8,807	11,323	10,032	11,164	9,278	8,240
Refuse collection										
Tons of refuse collected	8,400	8,235	8,164	8,436	8,559	8,940	8,653	8,394	8,424	8,451
Tons recycled (curbside)	1,225	1,419	1,329	1,331	1,255	1,261	1,202	1,158	1,135	1,090
Transfer station										
Tons of waste processed (7)	40,652	41,419	49,448	44,447	39,637	39,029	42,169	39,791	39,453	38,646
Water pollution control										
Cubic feet of wastewater treated (in millions) (8)	261.40	234.90	171.40	318.70	185.12	198.47	144.41	160.88	150.74	153.78

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. Lower volume in recent years is due to the sewer separation project.

Source: City of Muscatine records

City of Muscatine, Iowa
Capital Asset Statistics by Function/Department
Last Ten Fiscal Years
(Unaudited)

Function/Department	2015/16	2016/17	2017/18	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
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 pumpers	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	6	6	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	15	15	15	15	15	15	15	15	15	15
Park acreage (1)	254	254	254	272	272	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	12	12	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	2	2	2
Sports Dome (2)	0	0	0	0	0	0	0	0	0	1
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	144	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	1	1	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 acquired land for the Soccer Complex Expansion project. In 2019/2020, this project was completed, adding four new soccer fields.

(2) The Sports Dome was built in 2024/2025 and will open in the Fall of 2025.

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 (*Government Auditing Standards*), 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, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated December 2, 2025.

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. 101.

Report on 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 or significant deficiencies that may exist that were not identified.

Report on 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, 2025 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
December 2, 2025

City of Muscatine, Iowa

**Schedule of Findings and Responses
Year Ended June 30, 2025**

I. 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.

II. Other Findings Related to Required Statutory Reporting

II-A-25

Certified Budget – Expenditures for the year ended June 30, 2025 did not exceed the amounts budgeted.

II-B-25

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.

II-C-25

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.

II-D-25

Business Transactions – No business transactions between the City and City officials or employees were noted.

II-E-25

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.

II-F-25

Council Minutes – No transactions requiring Council approval which had not been approved by the Council were noted.

II-G-25

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.

II-H-25

Revenue Notes – There were no instances of noncompliance with revenue note provisions.

II-I-25

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.

II-J-25

Payment of General Obligation Bonds – The City appears to be in compliance with Chapter 384.4 of the Code of Iowa.



City of Muscatine

ITEM NUMBER 2026-0006

AGENDA ITEM SUMMARY

DATE: 1/6/2026

STAFF

Andrew Fangman, Assistant Community Development Director

SUBJECT

Resolution Adopting New Comprehensive Plan

EXECUTIVE SUMMARY

Presented for Council's consideration is a resolution to approve the new City of Muscatine Comprehensive Plan. The Comprehensive Plan has three primary purposes in guiding decision-making over the next 10 to 20 years, providing the legal basis for land use regulations and establishing policies to fulfill the community's vision. A new Comprehensive Plan is required to replace the current Comprehensive Plan, adopted in 2013, which is now outdated. The proposed new plan is the product of over a year of dedicated work, extensive analysis, and, most importantly, robust public engagement designed to capture the true aspirations of Muscatine's residents.

STAFF RECOMMENDATION

Accept the recommendation of the Planning and Zoning Commission and adopt the resolution.

BACKGROUND/DISCUSSION

The Comprehensive Plan has three primary purposes in guiding decision-making over the next 15 to 20 years:

- To provide an essential legal basis for the City's land use regulations.
- To be the compelling vision, derived from the aspirations of its residents, for the City of Muscatine.
- To establish the policies necessary to fulfill this vision

Muscatine has a strong tradition of planning and executing projects. The City of Muscatine adopted its first comprehensive plan in 1968 and its current version dates to 2013. Supplementing these comprehensive plans have been numerous other initiatives focusing on specific areas or issues, including: 2024 Muscatine County Housing Study; 2022 Bike & Pedestrian Master Plan; 2020 Muscatine County Multi-Jurisdictional Hazard Mitigation Plan; 2018 Grandview Avenue Corridor Study; 2017 Housing Market Demand Study; and 2017 Riverfront Park Master Plan; and many others.

It's time for a new comprehensive plan. The need for a new plan arises because more than 12 years have passed since the last plan was adopted. During that time, many of the goals set in the 2013 Comprehensive Plan have been accomplished, and the community has continued to grow and change. For a comprehensive plan to remain an effective and useful decision-making tool, it needs to be revised to align with the current conditions, opportunities, challenges, and an updated vision of what the community wants to be.

To create this new comprehensive plan, RDG Planning and Design was hired. RDG was tasked, in conjunction with City staff and a steering committee, to prepare a draft of a new comprehensive plan through extensive public engagement and input. This draft plan builds on past successful planning initiatives while introducing new ideas to enhance Muscatine's appeal, improving residents' quality of life and attracting new people to call Muscatine home.

Public engagement is the most important component of creating a good plan. As such, it was a priority throughout the entire planning process over the past year. The public engagement process included these key components:

- **Technical Committee.** City staff and consultants met monthly to discuss the coordination of events and provide input/ feedback on emerging elements of the plan.
- **Steering Committee.** A committee of engaged community stakeholders provided guidance and feedback at key milestones in the planning process.
- **Stakeholder Interviews.** Stakeholder groups participated in several discussions about the city, its dynamics, and its potential. Property owners, businesses, neighbors, elected/ appointed officials, builders, and non-profit groups were among these stakeholders.
- **Interactive Map.** The planning process included the development of a project website as a platform for the project to provide updates on the planning process and make the process publicly accessible. Over 1,150 unique users visited the site and had the opportunity to share ideas on an interactive map.
- **Community Roundtable.** The kick-off event took place on October 15, 2024. This event included a brief presentation about the process and scope of the project. Discussion among participants helped to define the aspirations of the plan.
- **Design Studio.** An on-site Design Studio was held on January 22, 2024, to engage the public, stakeholders, and other interested parties in developing concepts for growth in the City. The event encouraged the public to work alongside the project team to test their emerging concepts that were subsequently refined by the project team.
- **Open House.** The Final Open House occurred on September 8, 2025, to provide the public with an opportunity to review, comment, and prioritize initiatives in the plan before its final publication and adoption.

A comprehensive plan is based on a guiding vision that identifies a community's aspirations for the future and the actions needed to support those who live, work, and do business there.

The public input process revealed four broad themes that form the guiding vision of this draft plan. They are:

- **Make it Ambitious:** Provide inspiration for the future. The Plan offers ambitious initiatives to strengthen Muscatine as "the place" to live, work, and play in Eastern Iowa.
- **Make it Home:** Improve and increase housing options for all. The Plan offers strategies to retain and care for the older existing housing stock while supporting new development, leading to a **broader range of options for current and future residents in search of a new place to call home.**
- **Make it Connected:** Ensure continuity and a complete transportation network. The plan offers strategies that expand on existing modes of transportation and ensure people can get to their destinations comfortably and confidently.
- **Make it Adventurous:** Enhance recreational opportunities. The Plan offers strategies that enhance and expand these recreational opportunities for residents and visitors alike to enjoy year-round.

The draft plan contains five chapters: Land Use & Design, Mobility, Parks & Trails, and Public Facilities. Each chapter addresses how the guiding vision will be achieved within its specific topic area. Following this is an overview detailing each chapter's guiding principles, the background information, and elements that detail the policy recommendations and projects needed to fulfill the community's vision.

Land Use & Design

This chapter includes Muscatine's land use policy and principles for urban design and is based on the following guiding principles.

- Grow with equitable housing options.
- Direct more intense uses, such as commercial and industrial uses, towards arterial and collector streets.
- Ensure connections between newer and older residential areas to build neighborhoods rather than isolated subdivisions.
- Manage transitions between land uses while supporting mixed use.
- Respect and protect the environment.

The Land Use & Design Chapter includes the following elements:

- **Future Land Use Map:** A series of maps depict the community's vision for ideal land use. They identify areas where land use should be transformed through future development and redevelopment, and also where existing land use patterns should be preserved. The future land use map provides the basis for decisions by the Planning and Zoning Commission, the City Council, and private developers. It is a critical part of the approval process for development proposals and zoning decisions.
- **Growth Areas:** While growth may expand in multiple directions, this plan recommends concentrating resources—including administrative efforts and incentive funding—on infill opportunities and in three specific areas well-suited to accommodate future growth.
- **Special Districts:** These are unique subareas within Muscatine that deserve their own tailored plans. These districts—which include downtown, the riverfront, the Park Avenue Corridor, the Grandview Avenue Corridor, the Highway 61 Corridor, and the historic districts—

have been identified due to their importance and unique needs. This plan identifies elements that should be further studied within each of these areas. Any proposed development should comply with the stated policies until a detailed study is commissioned for the relevant special district. Creating specific plans for these districts will allow for targeted involvement from stakeholders who are directly affected by the recommendations.

Mobility

This chapter includes recommendations for improving mobility in Muscatine to support the Future Land Use Plan, and is based on the following guiding principles.

Ensure connections between newer and older residential areas to build neighborhoods rather than isolated subdivisions.

- Avoid building structures where a future road may eventually be built.
- Minimize conflicts at intersections and along corridors.
- Support multi-modal improvements for all streets, providing space for pedestrians and bicyclists.
- Repair and replace the City's aging streets annually to improve functionality, appearance, and private investment.

The Mobility Chapter includes the following elements:

- **Existing Conditions:** This section provides background information on the City's existing transportation system, including average daily traffic maps, crash frequency maps, and street classifications. This information serves as the basis for this chapter's guiding principles and future recommendations.
- **Future Transportation Plan:** Identifies specific, key transportation improvement projects that will need to be constructed over the next 15 to 20 years to achieve the overall community vision. This is a much longer planning horizon than the five years used in the City's Capital Improvement Plan (CIP). Future revisions of the CIP should be guided by this Future Transportation Plan.
- **Key Initiatives:** Key transportation projects and policies are detailed for the following areas and topics: Growth areas identified in the Future Land Use Plan, the Park Avenue Corridor, paving, wayfinding, bicycle and pedestrian infrastructure, transit, and landscaping standards.

Housing & Neighborhoods

This chapter cites and expands upon previous studies and supplemental strategies to provide adequate housing choices in Muscatine and is based on the following guiding principles.

- Support attainable housing options through partnerships, policy, and public incentives.
- Offer a range of housing types to accommodate workers and residents at all stages of life.
- Grow neighborhoods that create connected communities and not secluded enclaves.
- Have quality existing neighborhoods with support to encourage reinvestment, conservation, and enhancement of existing housing.

The Housing & Neighborhoods Chapter includes the following elements:

- **An analysis of demographic and housing trends:** An understanding of these factors is necessary in understating the community's current and future housing needs and developing polices to spur the construction of the needed housing stock.
 - **An analysis of Housing Needs and Forecasts:** If current demographic and housing trends continue, Muscatine will need to construct approximately 48 new housing units per year to keep up with demand. However, recent housing studies and community surveys show that a significant number of people who currently commute into Muscatine would choose to live here if the right housing options were available. To capitalize on this opportunity for community growth, the Collaborate Muscatine initiative has set an ambitious goal of 2,000 new housing units by 2033. This would require an average of 200 new units per year to be constructed.
 - **Housing Recommendations:** The housing policy recommendations from the 2024 Muscatine County Housing Analysis are restated here, along with additional, complementary policy recommendations that reflect this chapter's guiding principles for achieving a desirable housing stock.
-

Parks & Trails

This chapter offers priorities for strengthening one of Muscatine's chief assets — its parks, open spaces, and trails, and is based on the following guiding principles.

- Adapt the recreation system with features that serve the community's changing needs.
- Ensure an interconnected trail and sidewalk system, linking all major parks and community destinations.
- Maintain natural areas, parks, and open spaces that connect in and around the City using trails as the primary routes.
- Celebrate and promote the parks and trail system as a signature asset to attract and retain people to the City.

The Parks & Trails Chapter includes the following elements:

- **Existing Conditions:** An overview of the current parks and trail systems.
 - **Future Parks Plan:** Recommendations for improving individual park sites over the next 20 years, in a manner consistent with this chapter's guiding principles, are provided.
 - **Future Trails Plan:** This builds off of the 2022 Bike and Pedestrian Master Plan and identifies a complete network of pathways and polices that offers choices for users. Constructed and expanded trails should contribute to providing a safe network throughout the community. Building the network will take time and must be built incrementally.
 - **Key Initiatives:** Key parks projects and policies are detailed for the following areas and topics; Riverside Parks, the trail system, the Slough, and a new woodland park.
-

Public Facilities

This chapter reports on known needs for public facilities, ensuring that future development is

appropriately served. and is based on the following guiding principles.

Maintain facilities in a state of good repair to prolong the life of facilities and equipment.

- Grow with incremental extensions of infrastructure that limit added service costs per resident.
- Ensure that future subdivision growth, within and on the fringe of city limits, is able to connect to future infrastructure.
- Responsibly invest in public facilities and infrastructure that strategically encourages private-sector investment.
- Deliver emergency services effectively, particularly for future growth areas.

The Public Facilities Chapter includes the following elements:

- **Public Facility Future Initiatives:** An overview of recommendations for improving and maintaining individual public facilities over the next 20 years, consistent with this chapter's guiding principles and based on interviews with facility managers.
- **Sanitary Sewer, Storm Sewer, and Water Services:** Identifies the existing service lines for sanitary sewer, water and stormwater. The maps show areas that require further investigation for improvement and possible origin locations for extending services into growth areas. The Plan does not provide a schedule for improvement, but rather acknowledges that facility managers will provide guidance to decision-makers for when projects should be commissioned.

CITY FINANCIAL IMPACT

None

ATTACHMENTS

1. Resolution Adopting a Comp Plan
2. Comprehensive Plan – City of Muscatine, Iowa "Exhibit A"

RESOLUTION NO. _____

A RESOLUTION ADOPTING THE COMPREHENSIVE PLAN OF THE CITY OF MUSCATINE, IOWA

WHEREAS, The Comprehensive Plan has three primary purposes in guiding decision-making over the next 15 to 20 years, providing the legal basis for land use regulations and establishing policies to fulfill the community's vision;

WHEREAS, A new Comprehensive Plan is required to replace the current Comprehensive Plan, adopted in 2013, which is now outdated. Over the past 12 years, the community has grown and achieved many previous goals, creating a need for a refreshed vision that aligns with current challenges, opportunities, and the community's evolving aspirations;

WHEREAS, RDG Planning and Design has developed a new comprehensive plan, relying heavily on community input gathered through a Technical Committee, Steering Committee, interactive digital maps, and public events such as the Design Studio and Open House;

WHEREAS, Public feedback established the core vision of the plan built on four pillars: Make it Ambitious (inspiration), Make it Home (housing options), Make it Connected (transportation), and Make it Adventurous (recreation);

WHEREAS, The new comprehensive plan details how to achieve this core vision through specific chapters focused on Land Use & Design, Mobility, Parks & Trails, and Public Facilities, translating high-level aspirations into actionable projects and policies;

WHEREAS, the Planning and Zoning Commission on October 20, 2025 voted to recommend approval the Comprehensive Plan of the City of Muscatine, Iowa;

WHEREAS, The full, proposed comprehensive plan is available for review online at www.muscatineiowa.gov or in-person at the City Clerk's Office (City Hall, 215 Sycamore Street); and

WHEREAS, a public hearing regarding the proposed comprehensive plans was conducted, on January 6, 2026.

NOW, THEREFORE, BE IT RESOLVED, by the City Council for the City of Muscatine, that the 2026 document known as the **Comprehensive Plan – City of Muscatine, Iowa**, attached hereto as Exhibit A be accepted, approved, and adopted by City Council action on this resolution.

PASSED, APPROVED, AND ADOPTED by the City Council for the City of Muscatine, Iowa, on this, the 6th day of January 2026.

Dr. Brad Bark, Mayor

ATTEST:

Cinda Hilger, City Clerk



COMPREHENSIVE PLAN 2025-2045



DRAFT

ACKNOWLEDGEMENTS

Mayor & City Council

Dr. Brad Bark

Mayor

Don Lampe

First Ward

Jeff Osborne

Second Ward

Peggy Gordon

Third Ward

Nadine Brockert

Fourth Ward

John Jindrich

Fifth Ward

Angela Lewis

At-Large

Matt Conard

At-Large

Steering Committee

Andrew Anderson

Brad Bark

David Basulto

Kayla Bendorf

Christina Boar

Naomi DeWinter

Rich Dwyer

Jodi Hansen

Don Lampe

Mandy Parchert

Jeff Sorensen

City Staff

Matthew Mardesen

City Administrator

Anthony Kies

Asst. City Administrator

Jodi Royal-Goodwin

Community Development Director

Andrew Fangman

Senior Planner

Brian Stineman

Public Works Director

Richard Klimes

Parks & Recreation Director

Blake Allington

Parks & Recreation Dept.

Consultant



RDG Planning & Design

www.rdgusa.com

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HELLO!



The authors extend our deepest gratitude to the Steering Committee and City Staff, whose dedication and enthusiasm brought this plan to life. To everyone who attended meetings and shared their voices—you are the heartbeat of this inspiring vision. Your energy fuels progress, and because of you, Muscatine will continue to reach new milestones, shaping a community that captivates and connects people. You are living proof that a city, built on perseverance and shared purpose, can transform into a place where people don't just live and work—they thrive.

Sincerely,

RDG Planning & Design

01

VISION

This chapter provides the purpose of a comprehensive plan, summarizes the public engagement process, and highlights key community trends that shape Muscatine's future.

01

Contents

The Vision Chapter includes the following elements:

- *Purpose of the Plan*
- *Past Planning*
- *Planning Process*
- *Guiding Vision*
- *Future Framework*

Purpose of the Plan

The 2025 Make It Muscatine Comprehensive Plan (the Plan) has three primary purposes to guide decision-making for the City over the next 15-20 years:

- *Provide an essential legal basis for land use regulation.*
- *Present a compelling vision for the City of Muscatine derived from the aspirations of its citizens.*
- *Establish the policies necessary to fulfill that vision.*

Iowa Smart Planning Principles

Iowa Code 18B lists ten smart planning principles that form the umbrella that all policies fit underneath. The individual chapters in the document address all of these principles, which are all interconnected. These principles are captured in Figure 1.1.

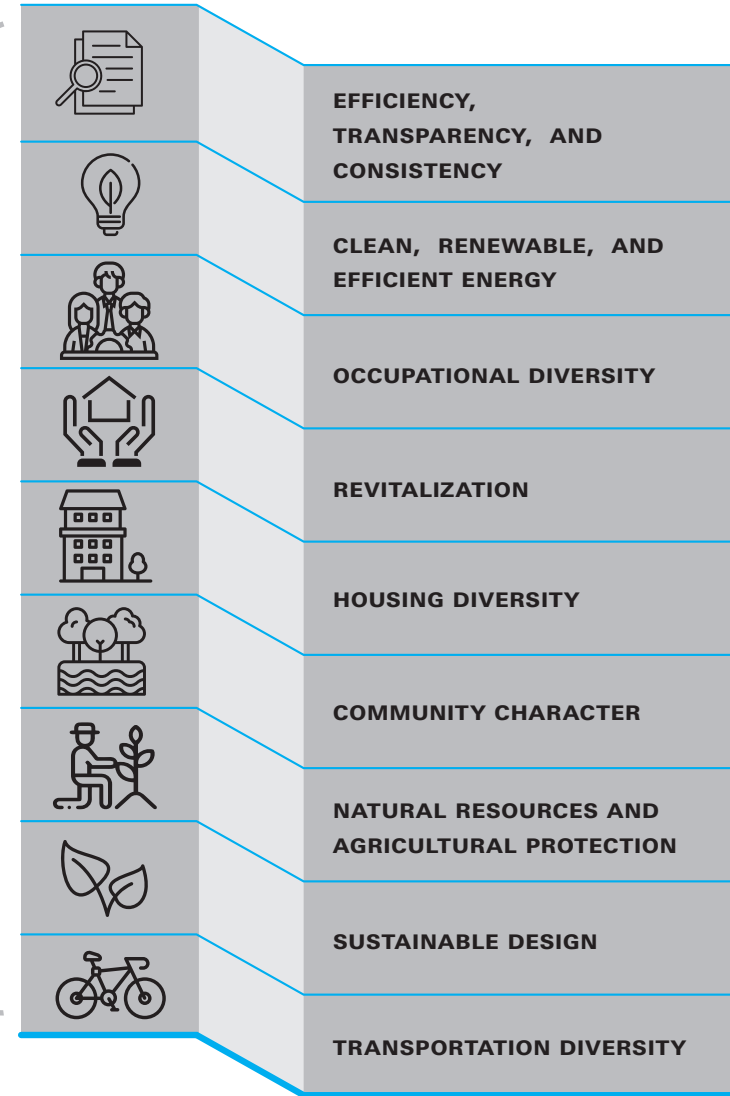


Figure 1.1: Iowa Smart Planning Principles

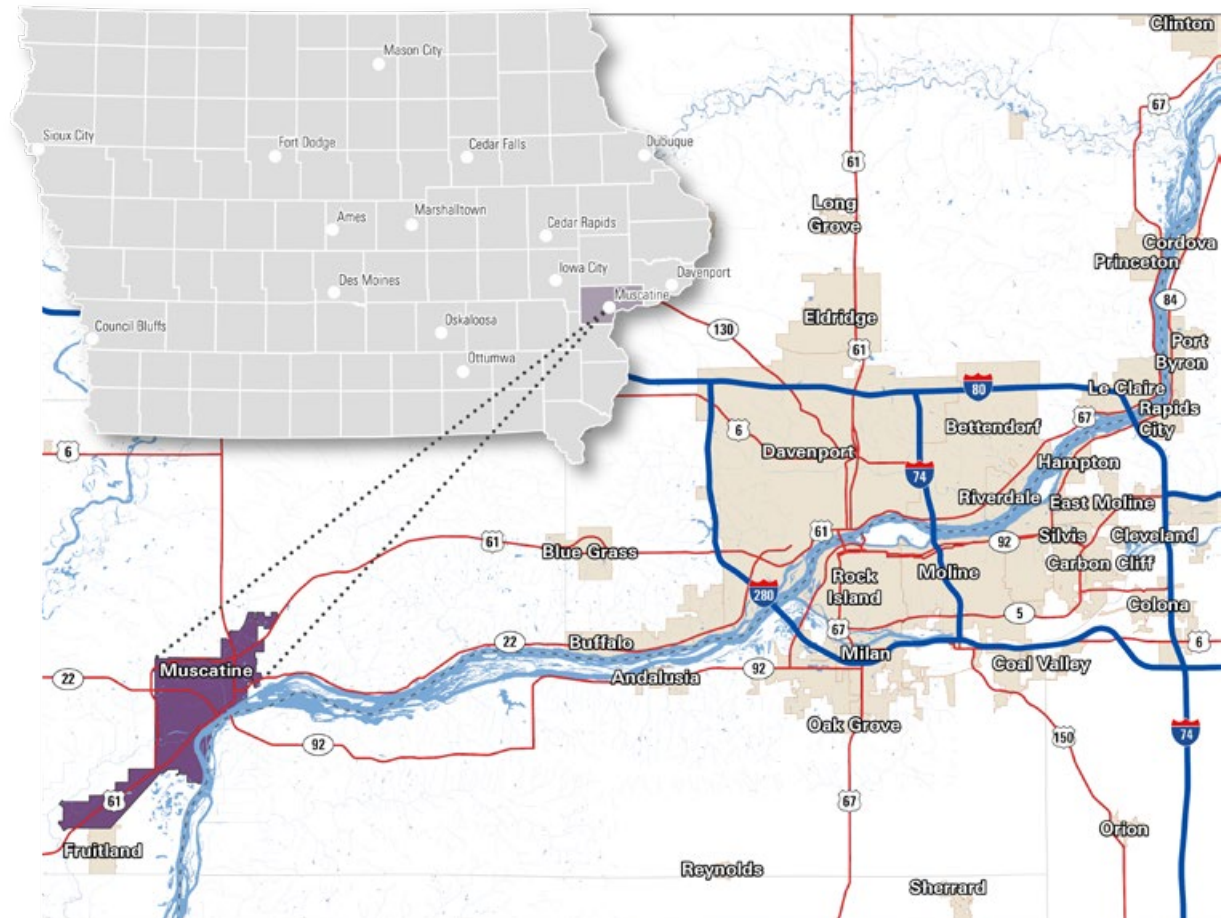
past planning

Muscatine has a strong tradition of planning and executing projects. This plan builds on past initiatives while introducing new ideas to enhance Muscatine's appeal—improving residents' quality of life and attracting new people to call Muscatine home.

The 2013 Comprehensive Plan established a solid foundation for this effort. Since its release, numerous related studies have helped shape the city's direction. While this plan follows a different structure than its predecessor, it adopts a more concise, high-level approach, emphasizing broad strategies over prescriptive details. It also builds upon and integrates key elements from past planning initiatives, including:

- 2024 Muscatine County Housing Study
- 2022 Bike & Pedestrian Master Plan
- 2020 Muscatine County Multi-Jurisdictional Hazard Mitigation Plan
- 2018 Grandview Avenue Corridor Study
- 2017 Housing Market Demand Study
- 2017 Port Feasibility Report
- 2017 Riverfront Park Master Plan
- 2013 Comprehensive Plan
- Several student-led academic studies with focus on branding, sustainability, growth, and riverfront enhancements.

Figure 1.2: Muscatine's Location



planning process

Public engagement is one of the most important pieces of planning, and as such, was carried throughout the entire planning process. Components of the public engagement process included:

- **Technical Committee.** City staff and consultants met monthly to discuss the coordination of events and provide input/feedback on emerging elements of the plan.
- **Steering Committee.** A committee of eleven engaged local representatives provided guidance and feedback at key milestones in the planning process.
- **Listening Sessions.** Stakeholder groups participated in several discussions about the city, its dynamics, and its potential. Property owners, businesses, neighbors, elected/appointed officials, builders, and non-profit groups were among these stakeholders.
- **Interactive Map (Public Activity #1).** The planning process included the development of a project website as a platform for the project to provide updates of the planning process, and make the process publicly accessible. Over 1,150 unique users visited the site and had the opportunity to share ideas on an interactive map.



8

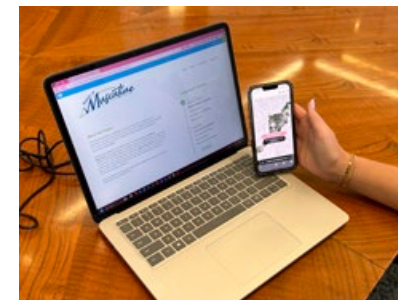
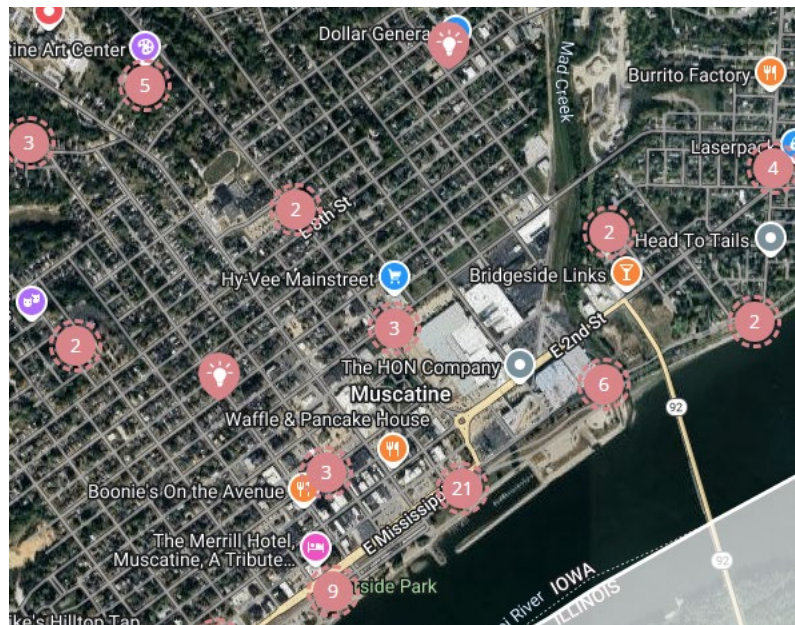
LISTENING
SESSIONS

4

PUBLIC ACTIVITIES

- **Community Roundtable (Public Activity #2).** The kick-off event took place on October 15, 2024. This event included a brief presentation about the process and scope of the project. Discussion among participants helped to define the aspirations of the plan.
- **Design Studio (Public Activity #3).** An on-site Design Studio was held on January 22, 2024 to engage the public, stakeholders, and other interested parties in developing concepts for growth in the City. The event encouraged the public to work alongside the project team to test their emerging concepts that were subsequently refined by the project team.
- **Open House (Public Activity #4).** The Final Open House occurred on September 8, 2025 to provide the public an opportunity to review, comment, and prioritize initiatives in the plan before its final publication and adoption.
- **Plan Approval Meetings.** The Planning and Zoning Commission recommended approval of the plan to City Council, who held a public hearing prior to their approval on [insert date].

The planning process began with shaping the Vision to assemble priorities for the future. The Vision is formed into four themes, which are braided into each other and each recommendation in the Plan. To realize the Vision, community leaders and residents must work together with persistence over time to **Make it Muscatine**.



guiding vision

Guiding Principles

Each chapter includes Guiding Principles that establish goals to shape decision-making. Adhering to these principles helps ensure near-term decisions provide for long-term opportunities.



MAKE IT AMBITIOUS

Provide inspiration for the future.

Located on the beautiful and iconic Mississippi River, Muscatine has accomplished many ambitious projects from riverfront enhancements to recreation amenities.

The Plan offers ambitious initiatives to strengthen Muscatine as “the ideal place” to live, work, and play in Eastern Iowa.



MAKE IT HOME

Improve and increase housing options for all.

The housing stock in Muscatine has both older neighborhoods and newer subdivisions.

The Plan offers strategies to retain and care for the older existing housing stock while supporting new development, leading to a broader range of options for current and future residents in search of a new place to call home.



MAKE IT CONNECTED

Ensure continuity and a complete transit network.

Muscatine has convenient access for different modes of transportation: driving, walking, cycling, and boating.

The Plan offers strategies that expand upon these modes of transportation, ensuring people can get to their destinations comfortably and confidently.



MAKE IT ADVENTUROUS

Enhance recreational opportunities.

The recreational opportunities in Muscatine are wide. With trails, river access, the Arts Center, sports fields, and playgrounds, there is something for people of all ages and abilities.

The Plan offers strategies that enhance and expand upon these recreational opportunities for residents and visitors alike to enjoy year-round.

future framework

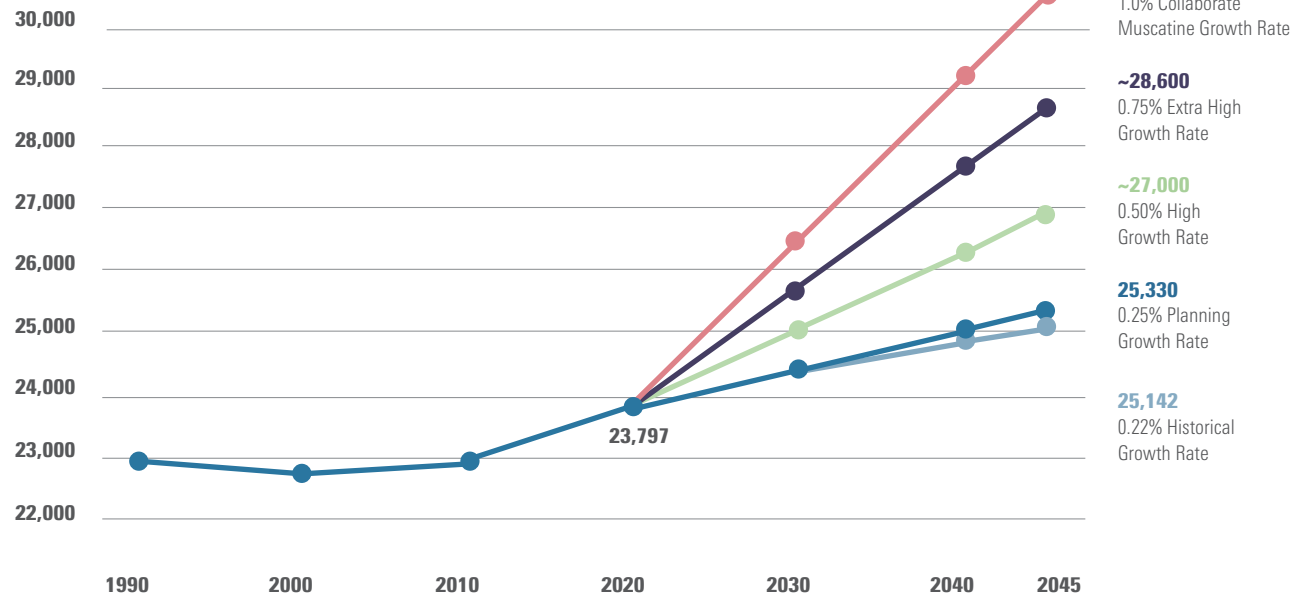
Population Forecast

Planning for future land use considers two population scenarios from market studies and discussions with stakeholders in Muscatine. Figure 1.3 shows these population forecasts through 2045.

In recent decades, population growth has been static in Muscatine. **Some of the growth shown in the 2010s was from an annexation that added 933 people.** This annexation boosted the community's growth rate, but did not result in the need for more resources.

Going forward, a slight growth rate is feasible if the city can add more housing to meet demand and advance quality of life initiatives. **At a 0.25% annual growth rate, Muscatine could reach over 25,000 residents by 2045, over 1,500 more than the 2020 Census population.**

Figure 1.3: Population Forecast, 2045



Source: RDG Planning & Design

What is the planning growth rate?

The plan projects a 2045 population of 25,330, based on a 0.25% annual growth rate—slightly above the city's historical trend of 0.22% since 1990.

Muscatine expects to grow by at least ≈1,500 people by 2045.

What is high growth rate?

If Muscatine's growth rate more than doubled, reaching 0.50%, the city's population could approach a population of 27,000 by 2045. Make it Muscatine's recommendations are flexible enough to accommodate growth up to this rate. If Muscatine experiences an accelerated growth trajectory, such as an ultra high growth rate of 0.75%, updating the comprehensive plan before 2045 will be essential to ensure it reflects the community's evolving needs.

future framework

Land Use Forecasts

Population growth requires land for homes and spurs uses like commercial, employment centers, and parks. Therefore, population growth directly correlates to new developments or redevelopments. Muscatine has enough land within city limits to support the 2045 land use needs. About 2,100 acres of vacant land, open space, or agricultural land are within city limits outside of floodplains and wetlands. This is more than 1,000 acres over the land demand to support the population forecast through 2045. Nonetheless, not all of this land can be easily served and/or developed; thus, opportunities that require annexation are still viable growth considerations.

Muscatine's projected growth of 0.25% translates into a need to convert land for residential, commercial, industrial, and park use.

- **Residential Land Needs.** Muscatine will need at least 284 acres of land to support residential growth by 2045.
- **Commercial Land Needs.** Muscatine will need at least 44 acres of land to support commercial growth by 2045.
- **Industrial Land Needs.** Muscatine will need at least 94 acres of land to support industrial growth by 2045.

Each table includes a calculation for "Land Need," which is based on forecasting methodologies. For planning purposes, the "Designated Land" uses a multiplier (x2 for residential, x1.5 for commercial,

Figure 1.4: Required Residential Land at 0.25% Annual Growth

	% of Demand	Housing Units	Gross Density (du/A)	Land Need (Acres)	Designated Land (x2)
2020-2035					
Low-Density	60%	420	3	140	280
Medium-Density	20%	140	8	18	35
High-Density	20%	140	14	10	20
Total	100%	701		168	335
2036-2045					
Low-Density	60%	293	3	98	195
Medium-Density	20%	98	8	12	24
High-Density	20%	98	14	7	14
Total	100%	488		117	234
Total		1,189		284	569

Source: RDG Planning & Design; Muscatine Housing Market Analysis, 2024

and x3 for industry), because not all land can or will be developed. Land owners decide if they want to develop their land, and some land is not suitable to be developed at all. Therefore, a multiplier attempts to assign more land for development than what can be absorbed during the planning period.

Residential Land

Forecasts for future residential land needs require assumptions about housing demand and preferences. Chapter 4: Housing and Neighborhoods provides the methodology for forecasting future housing needs, which reports a potential need of at least 1,200 units through 2045, an annual average of 48 new units. This is much higher than what has been produced in Muscatine in decades.

The mix of new housing units in Figure 1.4 comes from information in the 2024 Housing Analysis, market trends, and discussions during the planning process.

The housing mix includes:

- 60% low-density (about three units per acre)
- 20% medium-density (about 8 units per acre)
- 20% high-density (about 14 units per acre)

The housing mix results in a need for at least ~1,200 units that absorbs ~284 acres of land. A portion of the new units can be absorbed in existing neighborhoods on vacant lots or through redevelopment. Therefore, not all of the 284 acres is considered a conversion of greenfields.

Figure 1.5: Required Commercial Land at 0.25% Annual Growth

	2020	2035	2045	Land Need (Acres)	Designated Land (x1.5)
Population Proportion Method					
Projected Population	23,797	24,705	25,330		
Commercial Use/100 residents	2.84	2.84	2.84		
Projected Commercial Use (acres)	677	702	720	44	65
Residential Use Proportion Method					
Residential Land (acres)	2,898	3,066	3,183		
Commercial:Residential Ratio	0.23	0.23	0.23		
Projected Commercial Use (acres)	677	716	743	66	100
Projected Commercial Acres				44-66	65+

Source: RDG Planning & Design

Commercial and Industrial Land

Commercial and industrial land needs are difficult to project accurately since one large business could change the need dramatically. Conversely, remote work is changing the office environment, and the demand for commercial space is trending downward with more online presence. The forecasts for Muscatine do not stipulate a destiny or provide a ceiling on growth. Instead, they are a general guideline to evaluate how Muscatine is growing related to past trends.

Commercial Development.

Considering employment trends, the existing commercial land used by the population, and residential land uses, Muscatine can expect 44-66 acres of new commercial land through 2045 to provide a similar level of service per resident.

Industrial Development. Industrial development requires more flexibility and space depending on the use. Therefore, the need for industrial and flex space types is difficult to determine, and Muscatine already has a large industrial base. Using a past

Figure 1.6: Required Industrial Land at 0.25% Annual Growth

	2020	2035	2045	Land Need (Acres)	Designated Land (x3)
Population Proportion Method					
Projected Population	23,797	24,705	25,330		
Industrial Use/100 res.	6.16	6.16	6.16		
Projected Industrial Use (acres)	1,465	1,521	1,559	94	283
Residential Use Proportion Method					
Residential Land (acres)	2,898	3,066	3,183		
Industrial:Residential Ratio	0.51	0.51	0.51		
Projected Industrial Use (acres)	1,465	1,550	1,609	144	431
Projected Industrial Acres				94-144	283+

Source: RDG Planning & Design

population ratio trend translates to 94-144 acres through 2045.

Park Land

With population growth, Muscatine must continue to provide adequate parks. The forecast for park space should be considered minimum requirements to support the population at the same level of service. The forecast only includes programmed public parks, not passive natural areas and/or areas not meant for public access or use (such as private golf courses).

The City of Muscatine has 408 acres of designated park spaces. With a 2020 population of 23,797, this translates to 12.9 acres per 1,000 people.

Muscatine exceeds the national standard of 10 acres per 1,000 residents, and therefore forecasts do not generate a hard demand. However, that does not mean that everyone in Muscatine is equally served or that the menu of parks serves everyone's needs. The Parks & Trails chapter (page 65) goes into more detail on these needs.

future framework

The City of Muscatine includes 12,310 acres of land, which includes 7,439 developed acres and 2,663 acres of undeveloped area. For the purposes of this calculation, undeveloped land includes open spaces that are prime for development. Some land is excluded from this calculation because of environmental features, such as steep slopes, floodplains, and/or wetlands.

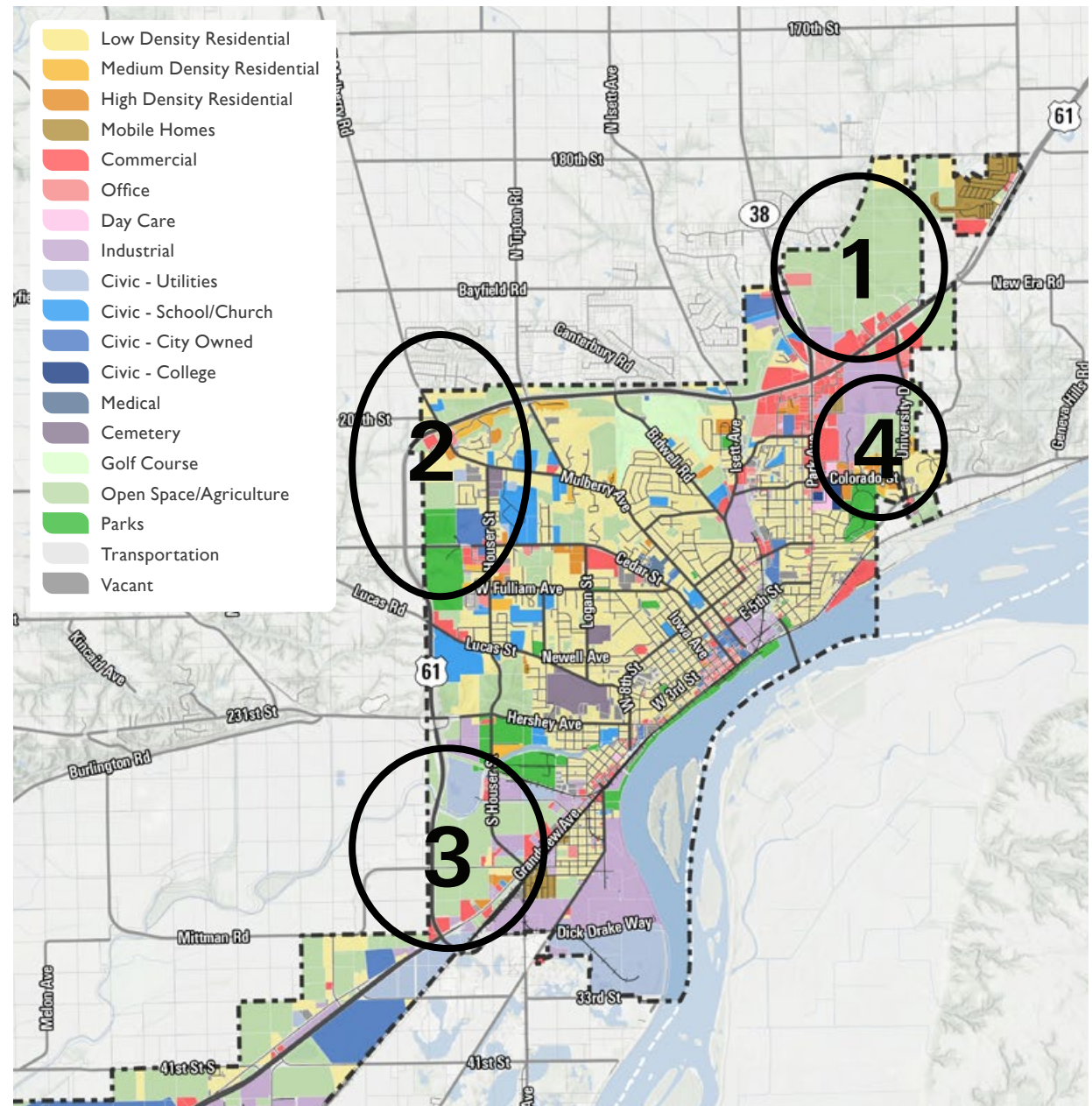
Growth comes in two forms: new development and redevelopment.

- New development occurs on property that is on open ground and can be served by the extension of infrastructure. Land may be in or outside of the city limits.
- Redevelopment occurs on property that is already developed and served by infrastructure, and is subject to change because its use is deteriorated or vacant.

Figure 1.7: Existing Land Use and Growth Areas shows the City's existing land use and defines anticipated growth areas, which were identified during the planning process. Chapter 2: Land Use and Design, includes a Future Land Use Map and land use compatibility guide for future development and redevelopment.

1. **Northeast Corridor.** Vacant within city limits.
2. **Northwest Area.** Vacant land outside of city limits with nearby areas being developed.
3. **West Area.** Vacant land with available services.
4. **East Area.** Vacant land within city limits.

Figure 1.7: Existing Land Use and Growth Areas



Source: RDG Planning & Design

An aerial photograph of a town, likely Muscatine, showing a river, a bridge, and a dense residential area. The image is overlaid with a semi-transparent blue filter.

02

LAND USE & DESIGN

This chapter includes Muscatine's land use policy and principles for urban design.

02

The Land Use & Design Chapter includes the following elements:

- *Guiding Principles*
- *Future Land Use Map*
- *Land Use Types*
- *Land Use Compatibility*
- *Growth Areas*
- *Special Districts*

Guiding Principles

- *Grow with equitable housing options.*
- *Direct more intense uses, such as commercial and industrial uses, towards arterial and collector streets.*
- *Ensure connections between newer and older residential areas to build neighborhoods rather than isolated subdivisions.*
- *Manage transitions between land uses while supporting mixed use.*
- *Protect and respect the environment.*

future land use map

The Future Land Use Map is based on population projections, economic trends, and public input. It plans for more development than projected or needed to allow for flexibility, avoid a land shortage, and provide long-term planning scenarios.

Property Owners Decide

The future land use map depicts new land uses for privately owned properties. The transition of these properties from their current use to the depicted use is expected to occur slowly over time in response to market demands, as property owners voluntarily sell, develop, or change the use of their land.

Generalized Map

The future land use map should be interpreted generally and is not intended to be rigid like the zoning map. The boundaries between land uses on the map show approximate areas of transition. Trails, collector streets, and arterial streets indicate connections that need to be made, but the exact areas will be determined by engineering studies.

Basis for Land Use Decisions

The future land use map should provide the basis for decisions by the Planning and Zoning Commission, the City Council, and private developers. The map is a critical part of the approval process for development proposals and zoning decisions.

Figure 2.1: Future Land Use Map

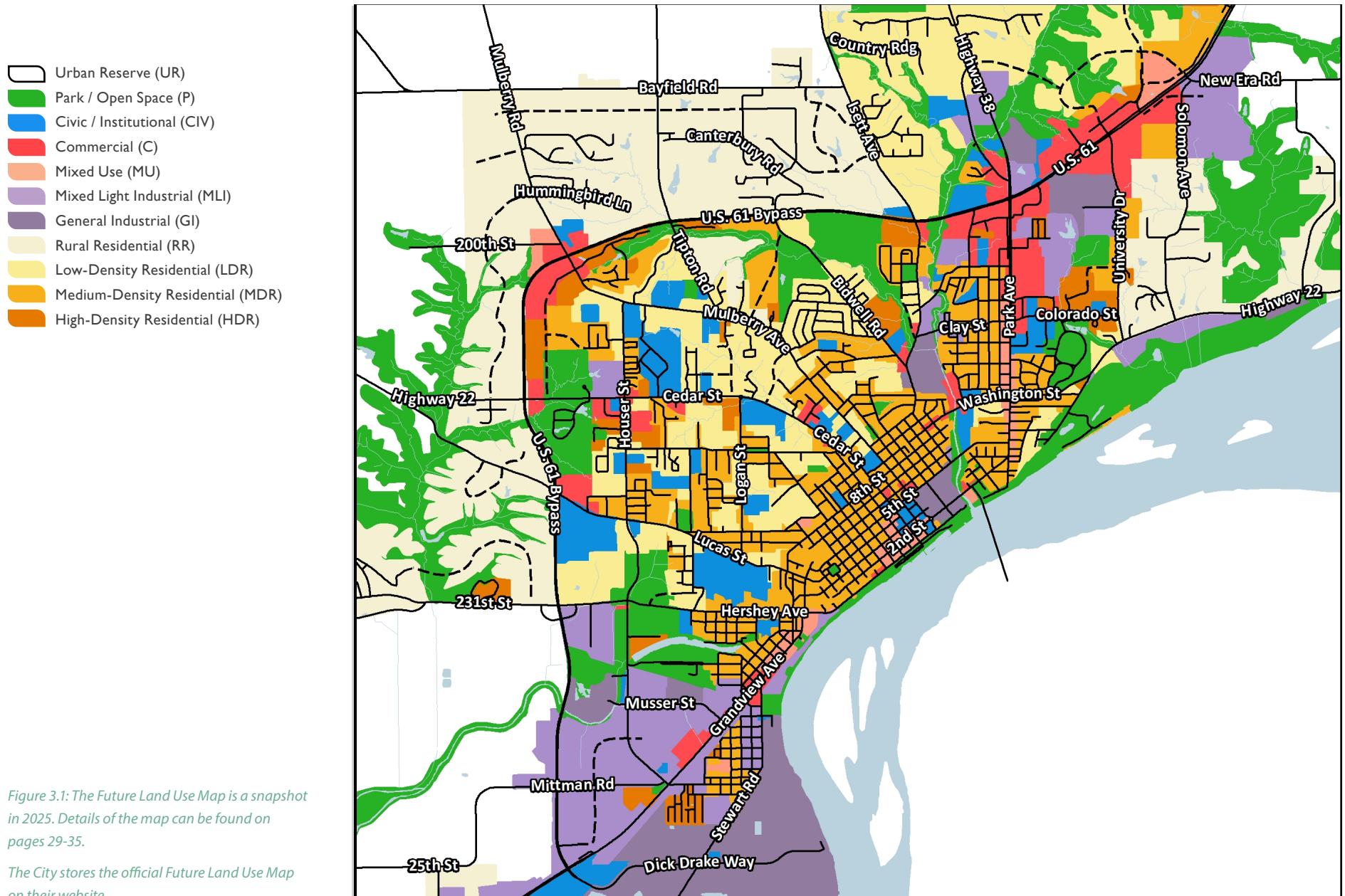


Figure 3.1: The Future Land Use Map is a snapshot in 2025. Details of the map can be found on pages 29-35.

The City stores the official Future Land Use Map on their website.

Source: RDG Planning & Design, 2025

land use types

The 2025 Future Land Use Map includes 11 types of land uses:

- Urban Reserve (UR)
- Parks / Open Space (P)/(OS)
- Civic / Institutional (CIV)
- Commercial (C)
- Mixed Use (MU)
- Mixed Light Industrial (MLI)
- General Commercial (GI)
- Rural Residential (RR)
- Low-Density Residential (LDR)
- Medium-Density Residential (MDR)
- High-Density Residential (HDR)

Urban Reserve (UR)

Use Characteristics

Long-term growth areas with an emphasis on land preservation, such as crop cultivation. These are holding areas beyond the areas needed to accommodate the next 20-25 years of growth. Any privately-led development in UR areas must be reviewed for consistency with the land development principles outlined in the Plan. These areas should be reserved for long-term urban development following the life of this Plan, with primary uses in the near term remaining as open space, agricultural, or low density residential.

General Intensity

Under two dwelling units per acre.

Parks / Open Space (P)/(OS)

Use Characteristics

Reserved spaces that can have recreational features. Significant development and impervious land are not permitted.

- Limited uses that are primarily natural.
- Any development is recreational with a low impact on nature (such as park shelters or ball fields) while complementary to the broader area's purpose for recreational uses. Complementary uses may include limited commercial that serves recreational users.
- Includes golf courses because of their open space characteristics.
- Open spaces are generally entirely undeveloped and left natural to protect floodplains, habitats, and forests.
- Passive recreation features like trails may be permitted in open space areas.

General Intensity

Residential uses are not applicable in the district.

Civic / Institutional (CIV)

Use Characteristics

Civic and institutional uses are larger scale public and semi-public spaces such as City-owned buildings, schools, medical facilities, major campuses, cemeteries, landfills, water plants, and major utilities.

General Intensity

Residential uses are not applicable in the district.

Commercial (C)

Use Characteristics

Includes various commercial uses, including auto-oriented developments, retailers, multi-use centers, restaurants, and other services.

- Office, retail, and service-oriented commercial.
- Limited heavy commercial that has outdoor storage (subject to standards for screening, traffic circulation to arterial or collector streets, and noise).
- High density residential uses may occur in a mixed-use environment, but commercial remains the dominant use. Upper-story residential allowed.

General Intensity

12+ dwelling units per acre (if provided).

Mixed Use (MU)

Use Characteristics

Urban areas that can include a mix of commercial, office, service, limited production light industrial, and medium to high density residential.

- A mix of complementary uses, including multi-family housing, schools, mid-sized parks and churches, commercial, and mixed-use structures.
- Detached single-family housing is generally not appropriate.
- Limited light industrial uses can be allowed with special permitting. Usually, these uses serve the community and are not meant for regional export production. Examples might include microbreweries, maker spaces, coops, art studios with heavier production equipment, etc.
- Amenities such as parks, plazas, and quality streetscapes should be more prevalent than in MDR and HDR areas.

General Intensity

7-12+ dwelling units per acre.

Mixed Light Industrial (MLI)

Use Characteristics

Areas of manufacturing, production, or heavier commercial uses.

- Uses include indoor production operations that may have higher outdoor loading and truck traffic levels for warehousing purposes.
- A variety of uses such as warehousing, distribution, office/industrial flex space, home improvement stores, and light manufacturing.

General Intensity

12+ dwelling units per acre if permitted with a master planned mixed-use development.

General Industrial (GI)

Use Characteristics

Areas reserved for more extensive production of materials and extracting. GI land uses require larger acreages for large operations, to maximize clustering, and offer efficient connections to export transportation routes.

- General industrial areas have more intense uses with outdoor areas for storage, equipment use, and other operations.
- All types of industries such as manufacturing, warehousing, distribution, and resource extraction are possible.

General Intensity

Residential uses are generally not appropriate.

Rural Residential (RR)

Use Characteristics

Existing residential acreages are not proposed for change in the future. Rural residences and associated uses are permitted. Rural residential can include acreages, homesteads, or cluster developments. New rural residential uses should not occur in areas where city services can be provided or are likely to have city services in the planning horizon.

General Intensity

Under two dwelling units per acre.

Low-Density Residential (LDR)

Use Characteristics

Neighborhoods with moderate to larger lot sizes compared to the overall density in the city. LDR areas tend to emphasize single-family development or other housing types with similar character.

- Similar density and scale duplex or attached housing arrangements are permitted.
- Civic uses, such as places of worship, are generally allowed, with special reviews for higher intensity civic uses like schools.
- Existing neighborhood-scale commercial that provides service to neighborhood residents may remain.
- New non-residential uses that serve the immediate neighborhood may be permitted through special review and approval to consider scale, design, and character that complements low-density residential uses.

General Intensity

2-6 dwelling units per acre.

Medium-Density Residential (MDR)

Use Characteristics

Neighborhoods that incorporate a mix of housing types, including single-family detached, single-family attached, townhouses, duplexes, and small-lot single-family.

- Limited medium-scale multi-family development may be allowed with a special review.
- Civic uses, such as places of worship, are generally allowed, with special reviews for higher intensity civic uses like schools.
- Existing neighborhood-scale commercial that service area residents can remain.
- New non-residential uses that serve the immediate neighborhood can be permitted through special reviews or approvals that consider scale, design, and character to complement medium-density residential uses.

General Intensity

5-12 dwelling units per acre.

High-Density Residential (HDR)

Use Characteristics

Neighborhoods that can incorporate a broad mix of housing types, including multi-family housing. The primary use is still residential.

- Allows attached, townhome, and multi-family housing at a more concentrated scale. Single-family detached uses can still be allowed, but more appropriate as small lots, tiny homes, or integrated arrangements with other housing types.
- Civic uses, such as places of worship, are generally allowed, with special reviews for higher intensity civic uses like schools.
- Neighborhood services, limited office, and retail commercial within primarily residential areas may be appropriate.

General Intensity

12+ dwelling units per acre.

land use compatibility

One of the most important concerns in land use planning is the relationship between different uses and their relative compatibility with each other. In areas where densities are low, compatibility is usually achieved using spacing between buildings and by congregating similar uses together. This simple method is easy to administer and understand. However, it can lead to some undesirable conditions, such as less walkable neighborhoods.

Compatibility in mixed-use districts and contexts can be attained in a more nuanced way by focusing more on the performance (effects) of various uses and designing land use regulations that allow for more integration of uses. If carefully done, the integration of uses can create transportation efficiencies and walkable neighborhoods, all while preserving privacy, security, and aesthetics.

The future land use types exist on a continuum of intensity and, therefore, have a continuum of compatibility methods. As land uses become more intense and uses become

more integrated, compatibility methods focus less on spacing and congregating similar uses and more on performance-based methods that directly address issues such as noise, traffic, privacy, and aesthetics.

It is important to remember that while many areas allow mixing

uses, it does not mean that every land use is appropriate everywhere. Location standards and compatibility requirements for higher impact uses are an important part of the land use system proposed in this plan.

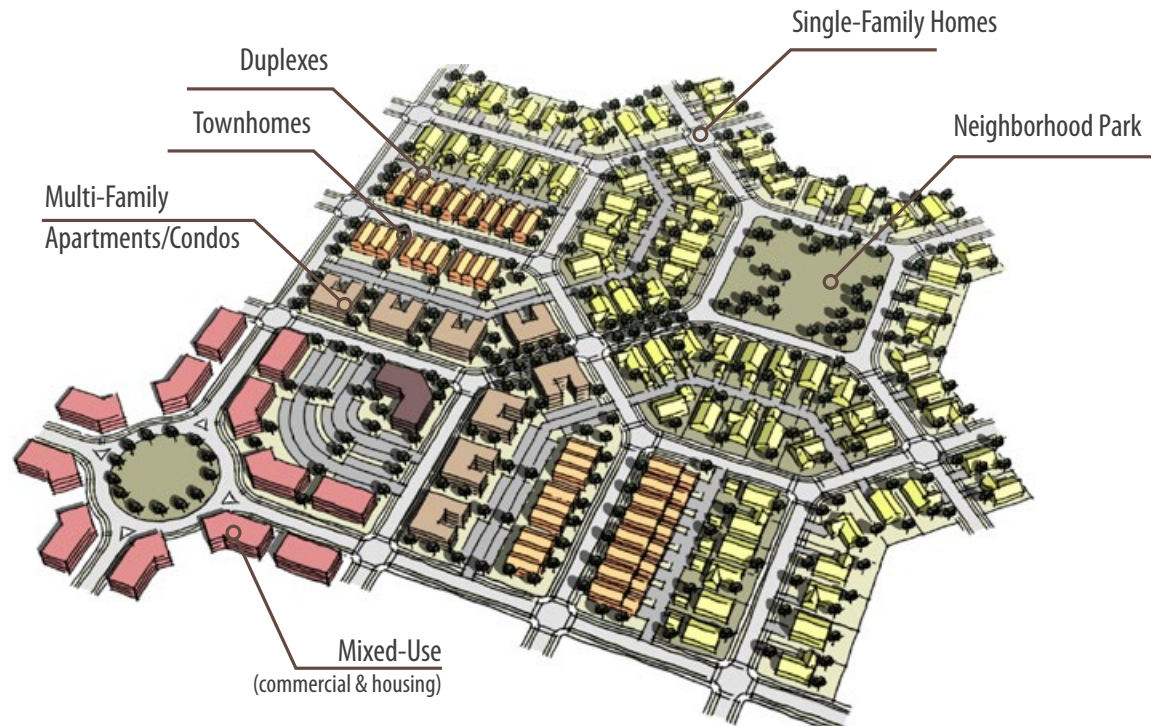


Figure 2.2: Land Use Compatibility

Land Use Compatibility

The further apart uses are on the intensity scale, the greater the level of mitigation is needed to protect or buffer - as defined in the zoning code - the less intense use. Potential mitigation techniques, and necessary documentation as determined by the City, should be outlined with the Zoning and Subdivision ordinances.

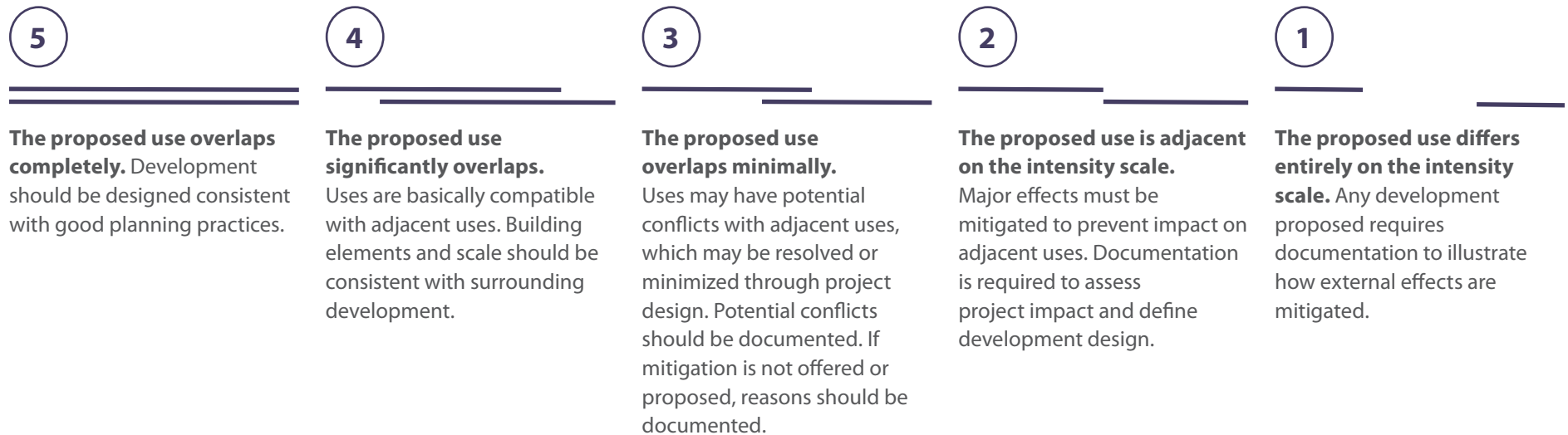
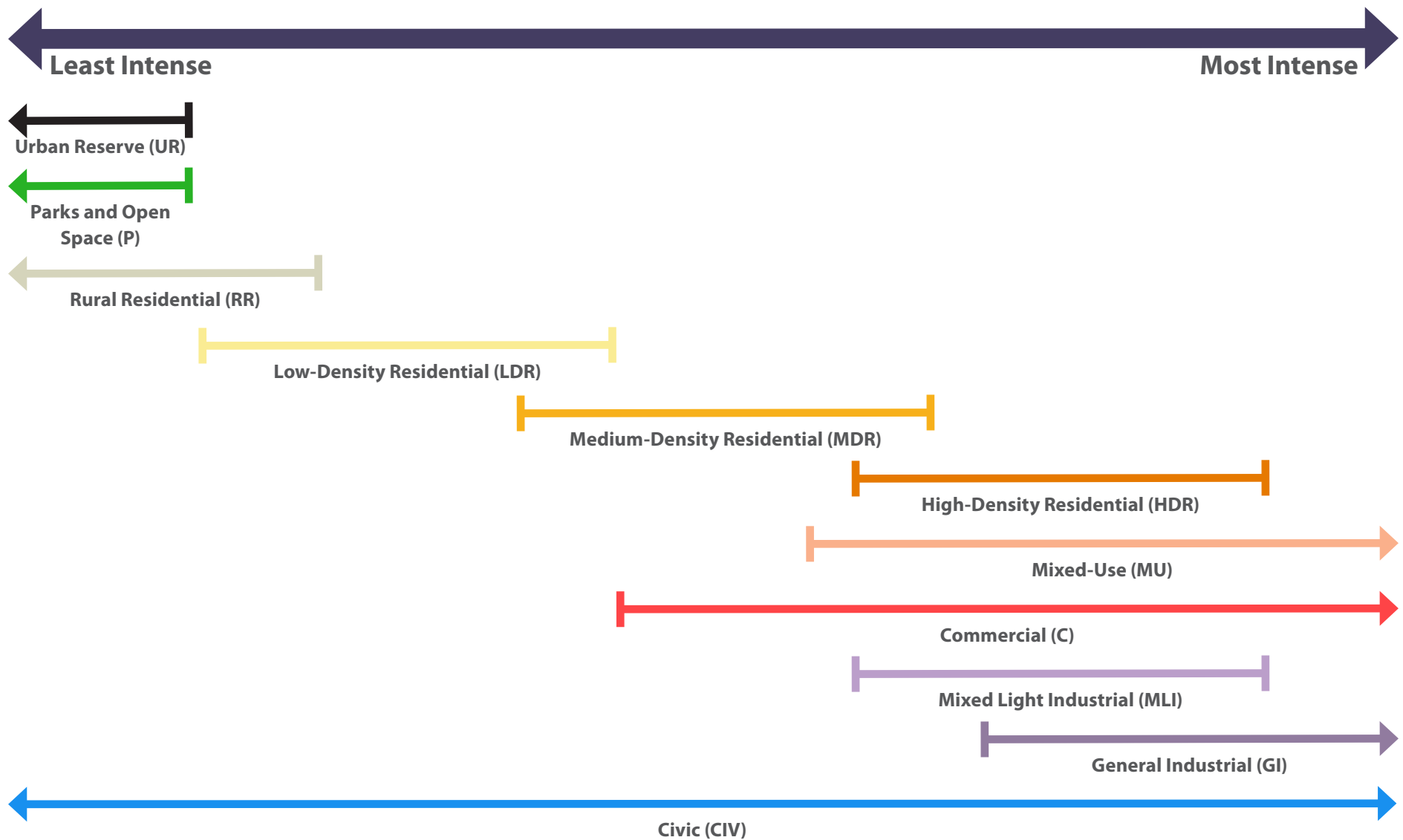


Figure 2.3: Future Land Use Intensity Scale



/// This chart should be used to assess the relationship between land uses and provide a basis for development proposal review in conjunction with the compatibility design guides.

Compatibility Design Guides

There are many ways to achieve compatibility between different land uses. Each land use district describes broad compatibility guidance for all uses in each district. This section provides additional guidance for the compatibility pairings to ensure specific types of development flow with adjacent uses and the visions of the Plan. These guidelines are applicable during land use changes, zoning reviews, site plan reviews, and for higher intensity project elements.

Environmental Features

- In sensitive areas, allow minor encroachments of residential zoning for existing uses and limit allowances for new development without specific plans to locate structures outside of sensitive areas to retain the natural, aesthetic, and environmental value of these features.
- Build around natural water flows rather than rerouting water and wetland areas.
- Encourage landscaping that more slowly filters rainwater and reduces the amount of pollutants entering streams and waterways.

Service Facilities

- Shield functional utility fixtures as much as possible when visible from the right-of-way. Options include landscaping, placement, art, and even creative paintings on the fixtures.
- Use stormwater detention and retention areas as opportunities for plant diversity, neighborhood paths, and features of development.

Undeveloped Fringe Areas

- In undeveloped areas designated for future residential uses, require bulk standards that prevent or discourage the development of rural subdivisions but still maintain agricultural possibilities until residential development occurs.
- Permit land divisions only to allow splitting off an existing home site or farmstead from a farm area.
- Limit high intensity agricultural and extraction uses that may prevent future neighborhood development.

Integrating Mobility

- Ensure there are accessible pedestrian paths to the entrances of all buildings from parking areas or sidewalks.
- Require infill and new development to connect to existing sidewalk or path systems.
- Require enhanced street crosswalk treatments along designated trail paths on the Future Land Use Map.

- Use a complete streets approach to the design of all streets, which includes pedestrian paths buffered from traffic, streets that are not overly wide, and consideration of on- and off-street protections for pedestrians and bicyclists.

Community Corridors

- Respect existing businesses and historic character of major corridors, like Park Avenue.
- Allow increases in the number of people living in and immediately around major corridors.
- Create environments on major corridors that allow people to comfortably walk, bike, or use other active modes to travel. This includes sidewalks and shared use paths that continue to the entrances of residences, restaurants, businesses, and public spaces.
- Allow and encourage transitions of underused parking lots, vacant sites, obsolete buildings, and marginal uses that do not

contribute to the character of these corridors.

- Maintain local street connections to major corridors that offer alternative routes.
- Manage the size and visibility of commercial signage along corridors and focus signage toward the major corridor.
- Limit and consolidate driveways when possible through access management policies.
- Keep drive-through lanes on the side or rear of buildings to maintain the character of the street corridor.

Residential Neighborhoods

- Make smooth transitions in scale and intensity of uses from pre-existing contexts to higher intensity development. Use prevailing density as the guide for redevelopment but allow for building variations to fit infill lots.
- Maintain street trees and landscaping features for a pedestrian friendly environment.

Plant street trees with street extensions. Ensure diversity to protect the longevity of tree coverage.

- For high density development, avoid secluded developments from adjacent areas. Instead of large campus style sites, encourage integration through multiple vehicle access points, walkways to adjacent areas and within the site, and parking lots shielded behind buildings. Locate buildings along collector and arterial streets if possible.
- Avoid monotony in multi-family building design and architectural features. Encourage design with variation in porches, facade articulation, and building placement.
- Avoid long cul-de-sacs or multiple cul-de-sacs in one neighborhood. Reserve pedestrian accessways at the end of cul-de-sacs that are wide enough to allow a paved pedestrian path when possible to logically connect to other neighborhoods, parks, or open spaces.

- Have sidewalks on both sides of the street in all neighborhoods if not prevented by environmental features.
- Use the Future Land Use Map to ensure most residents have access to neighborhood services within a reasonable walking distance.
- If neighborhoods are developed under Homeowner Association subdivisions, ensure that off-street paths across the subdivision allow public access.

Mixed-Use Areas and Sites

- For mixing uses across a site, focus uses with higher traffic volumes and activity along intersections or higher volume streets. Transitions to lower trafficked uses can be made gradually or more abruptly through public environments like public open spaces, interior streets or drive aisles with a residential street character, and trail and greenway corridors that separate residential and commercial uses.

- Orient commercial service areas toward each other, or locate commercial service areas in places that avoid impacts on neighboring residential development.
- Use mixed-use areas as opportunities to create walkable environments with buildings closer to the street, parking in the rear, and shorter block lengths.
- Taller buildings should be oriented on collector or arterial streets. Larger setbacks may be more appropriate if taller buildings are next to one-story residential uses.
- Place lower density residential farther away from main streets and closer to pre-existing neighborhoods.
- Share off-street parking spaces between uses whenever possible. Shared parking can occur between residential and non-residential uses. Avoid creating oversized parking lots.

growth areas

Figure 2.1 presents the Future Land Use Map (FLUM), and the following pages summarize the targeted individual growth areas. Although growth may expand in multiple directions, this plan recommends concentrating resources—administrative efforts and incentive funding—on these specific areas. The growth principles highlight two key elements for each area: Land Use and Connectivity. Target areas for future growth include:

- Infill
- West
- Northwest
- Northeast
- East
- Rural Subdivisions
- Annexation

The City has long recognized these areas as key opportunities for future growth and is now seeing a trend of rural residential subdivisions developing north of Highway 61. With access to city-supported services such as public safety and parks, these areas are well-positioned for future annexation, enhancing Muscatine’s potential for population growth.

Figure 2.4: Infill

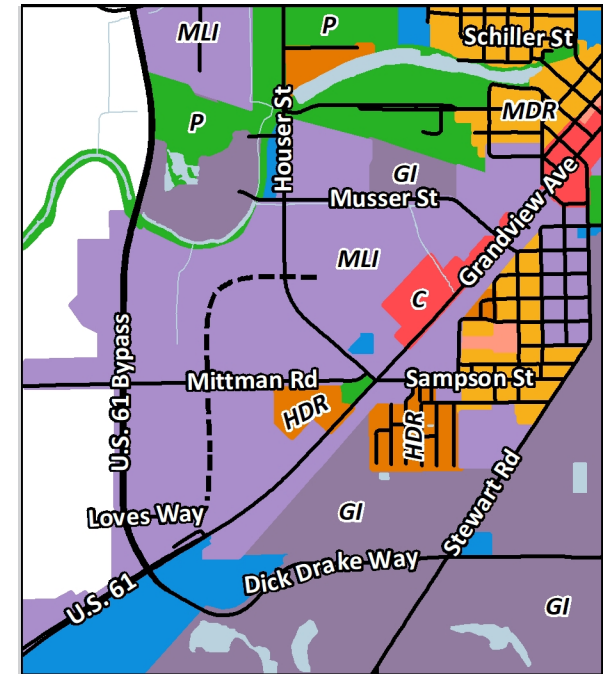


Infill (Priority)

The City has several parcels of land that remain undeveloped, sometimes through the loss of a home and the property owner decides to not rebuild. These lots are prime for new construction and infrastructure is readily available to these properties.

Infill in older neighborhoods should match the context of its surroundings in style and home and lot size. Acreage parcels within the City are opportunities to support more development as well.

Figure 2.5: West Growth

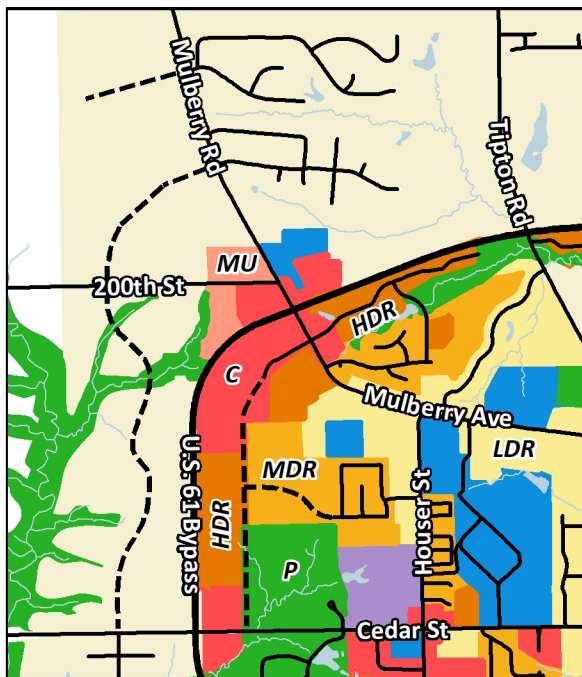


West Growth

The West Growth Area is convenient to Highway 61 and the airport. Growth should be limited to the east side of Highway 61.

- **Land Use.** Considered a “shovel ready” site, this area should be reserved for commercial and/or low-intensity industrial uses. Residential uses would likely be too fragmented from the rest of the community.
- **Connectivity.** Development should connect Loves Way to Mittman Road and Houser Street. Development should have interconnected parking areas so drivers can easily navigate between sites.

Figure 2.6: Northwest Growth

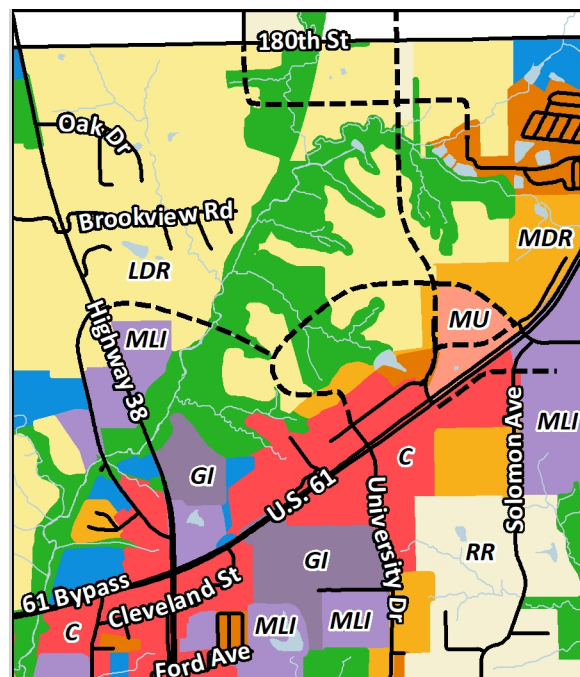


Northwest Growth

The Northwest Growth Area is a growth area that is conveniently accessible, desirable, and more development interest is probable.

- **Land Use and Density.** The area near Mulberry Avenue is designated for commercial use, while property further away from Mulberry Avenue tiers down to residential.
- **Connectivity.** Development should connect to a shared drive and have connected parking lots, similar to development along Highway 61.

Figure 2.7: Northeast Growth

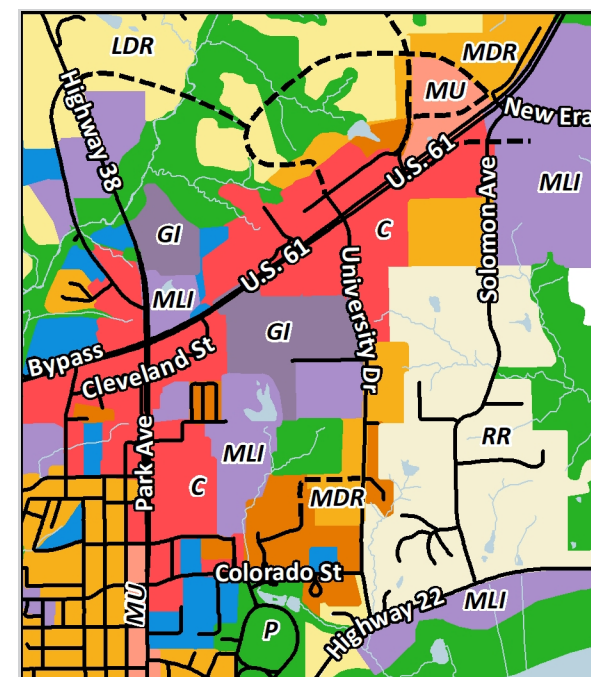


Northeast Growth

The Northeast Growth Area includes open land within the city limits and was previously subject of a growth study, Northeast Corridor Project (2014).

- **Land Use and Density.** The area is designated for residential (LDR/MDR). Commercial (C) uses should orient to Highway 61.
- **Connectivity.** Future streets should logically connect to Highway 61 and new buildings should not obstruct future street extensions.
 - » Retrofit and extend University Avenue.
 - » Connect frontage roads.
 - » Connect to Highway 38 and 180th Street.

Figure 2.8: East Growth



East Growth

The East Growth Area includes vacant land within city limits. Nearby development includes a mix of multi-family, duplexes, and townhouses.

- **Land Use and Density.** The area is designated for medium-density residential (MDR). Development should be allowed to cluster its density, allowing the overall unit count for the site to be achieved while preserving the woodlands as an amenity. Unbuilt portions of the Cobblestone subdivision (MDR) just west of this area has ready access to infrastructure.
- **Connectivity.** Development should have logical connections to its surroundings, this includes placing roads and intersections to minimize conflicts.

Rural Subdivisions

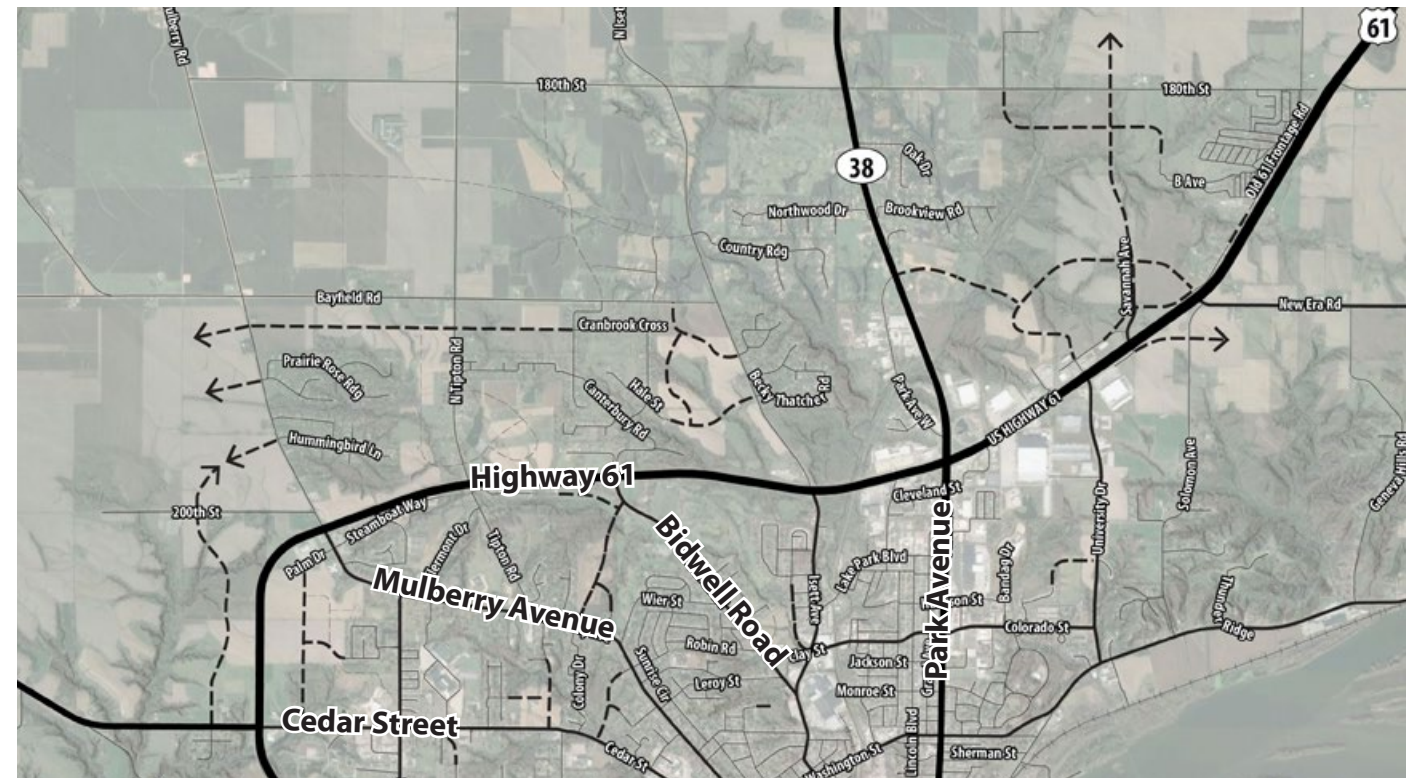
Muscatine has authority to review development applications for subdivisions located in the county within its 2-mile jurisdiction.

Several existing developments exhibit challenges that should be avoided in the future and corrected through the subdivision review process.

Challenges/Policies

- **Pattern of Cul-de-sacs.** Fire trucks, ambulances, snowplows, and school buses struggle to navigate cul-de-sacs efficiently, slowing down response times and services.
 - » Policy: Avoid cul-de-sacs. Where necessary, limit them to 500 feet.
- **Emergency and Service Access.** Many subdivisions have a single point of access to a major road, particularly between Isett Avenue and Highway 38. If the access road to one of these major roads were blocked, emergency services may not be able to respond in an emergency because alternative routes are unavailable. Conversely, residents evacuating a subdivision may be trapped if an obstruction blocked the road.

Figure 2.9: Rural Subdivision Connections



- » Policy: Subdivisions must have two points of access from a major road and planned connections to adjoining property.
- **Isolated Property.** Linear development along roadways prevents rear access to property and developed subdivisions lack planned connections to adjacent property. The result makes building future subdivisions tucked behind developed property much more difficult and expensive to retrofit. Figure 2.17 shows a demonstration for adding connections between existing and future developments.
 - » Policy: Future development must include planned connections to adjacent property, using the framework in Figure 2.9.

Annexation

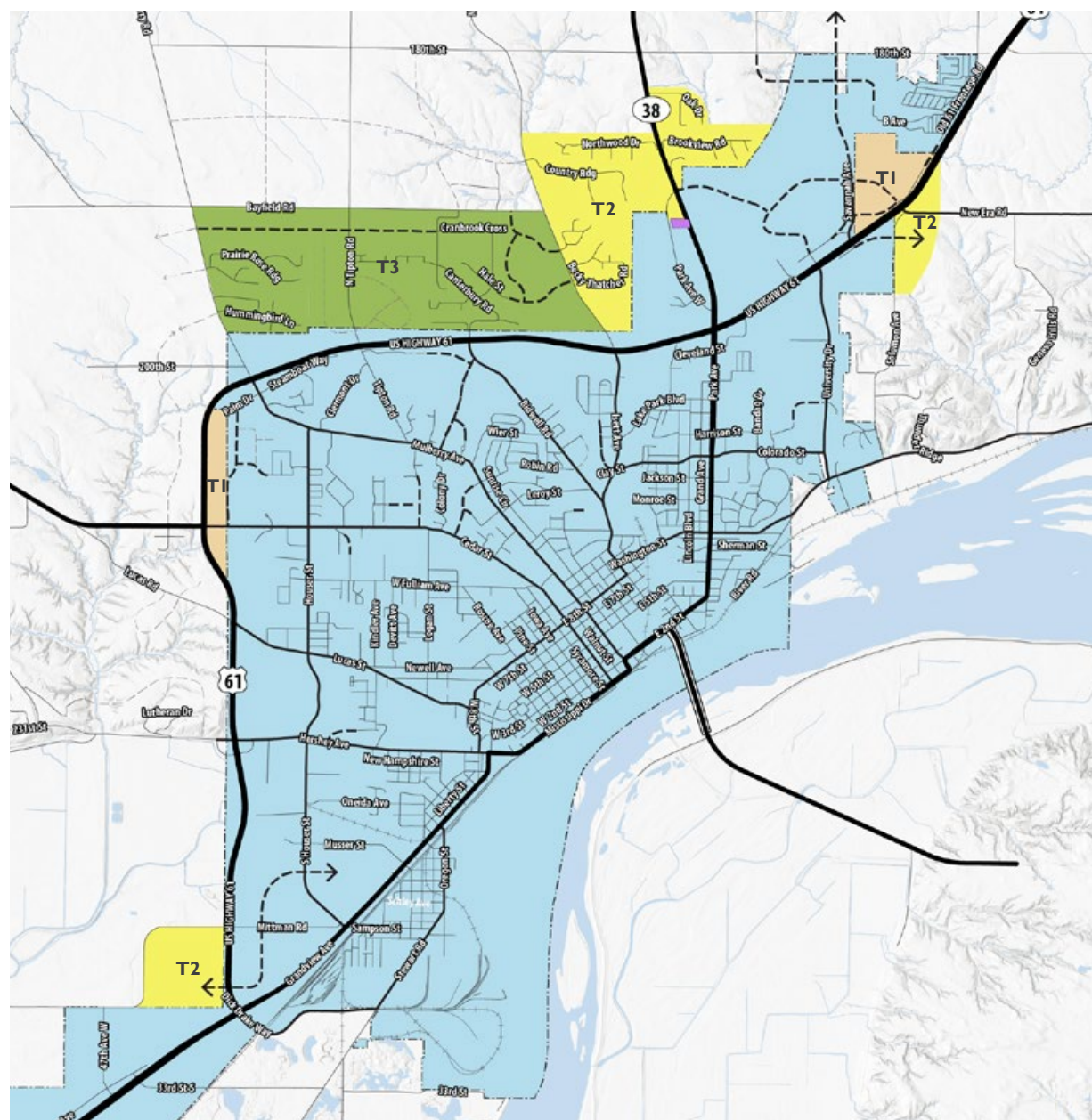
The Future Land Use Map, Figure 2.10, shows development inside and outside of the City's limits. This boundary is expected to change over time through voluntary annexation.

Figure 2.18: Annexation Tiers shows candidate areas for annexation through 2045. This map incorporates findings from Chapter 6, Facilities, which includes a review of infrastructure's ability to serve growth. Any annexation should include a study to determine fiscal implications. Muscatine's growth areas are categorized into three tiers, including:

- **Tier 1.** Tier 1 areas are continuous to the city and already served by infrastructure or serviceable by extension of public infrastructure from nearby property.
- **Tier 2.** Tier 2 areas are generally contiguous to Tier 1 areas and capable of being served after Tier 1 areas are served.
- **Tier 3.** Tier 3 areas are not expected for near-term annexation. Urban development should be reserved for Tier 1 and 2 areas before Tier 3 is permitted to develop.



Figure 2.10: Annexation Tiers



Source: RDG Planning & Design, 2025

Figure 2.11: Future Land Use Map

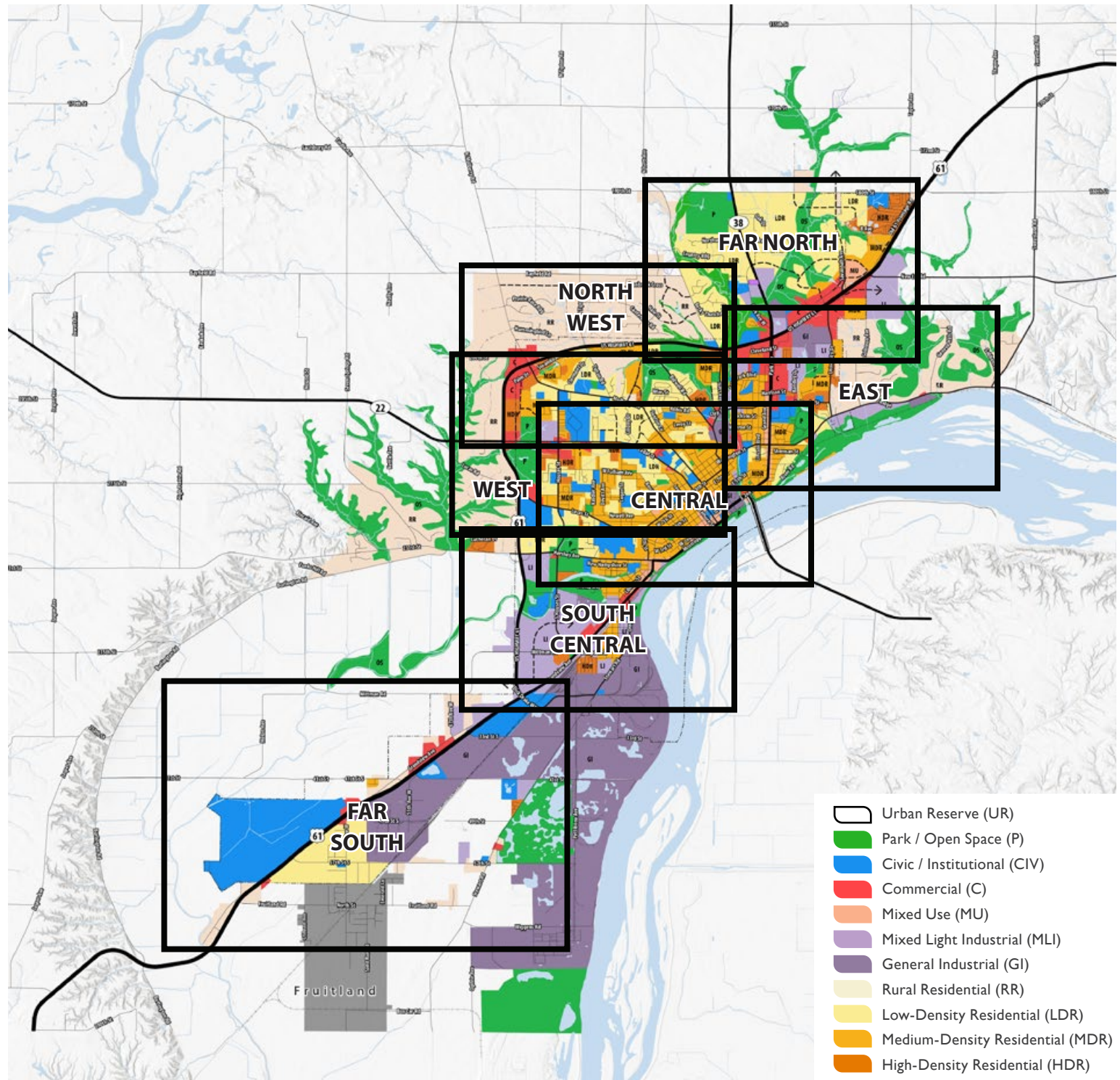


Figure 2.12: Central

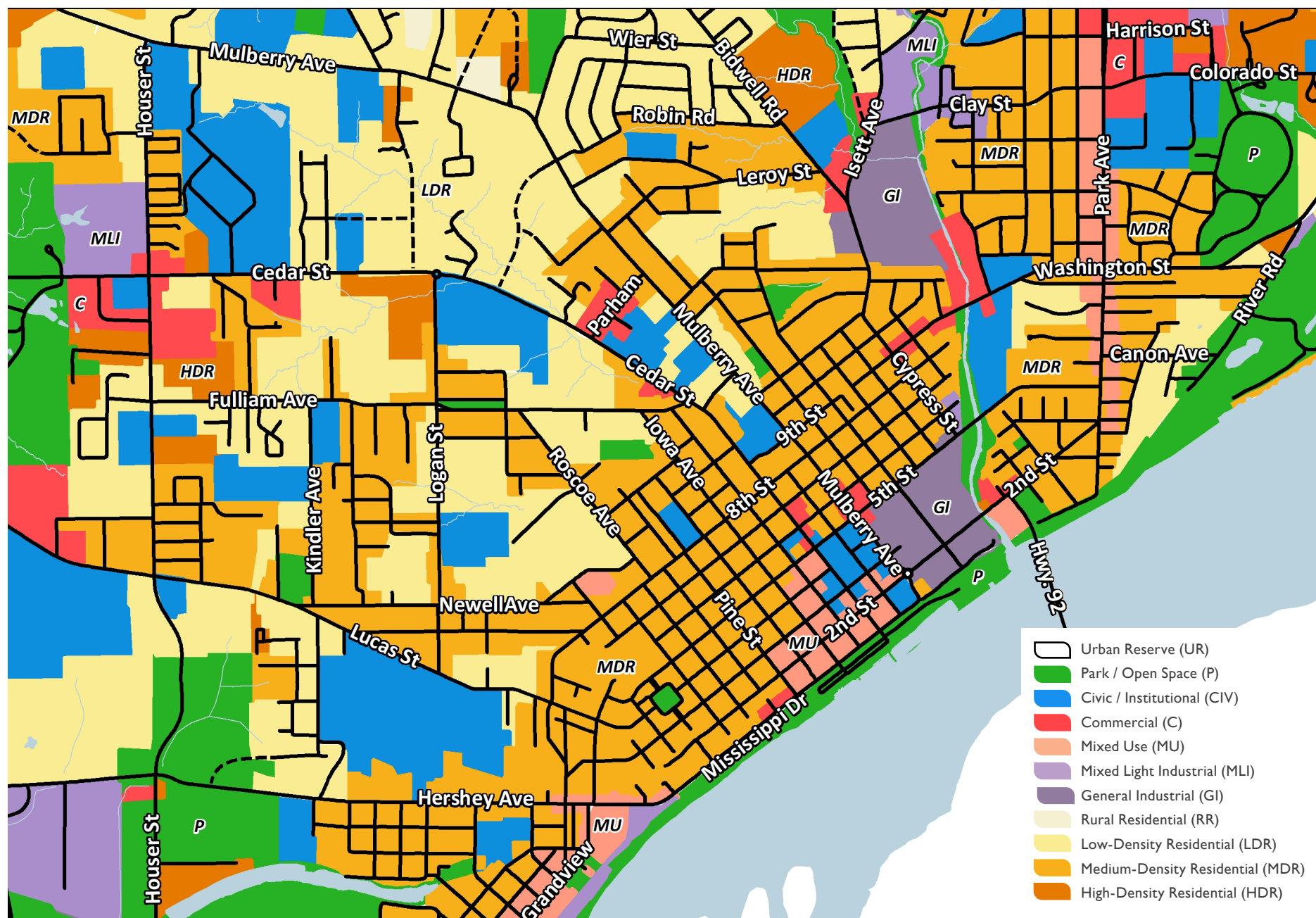


Figure 2.13: East

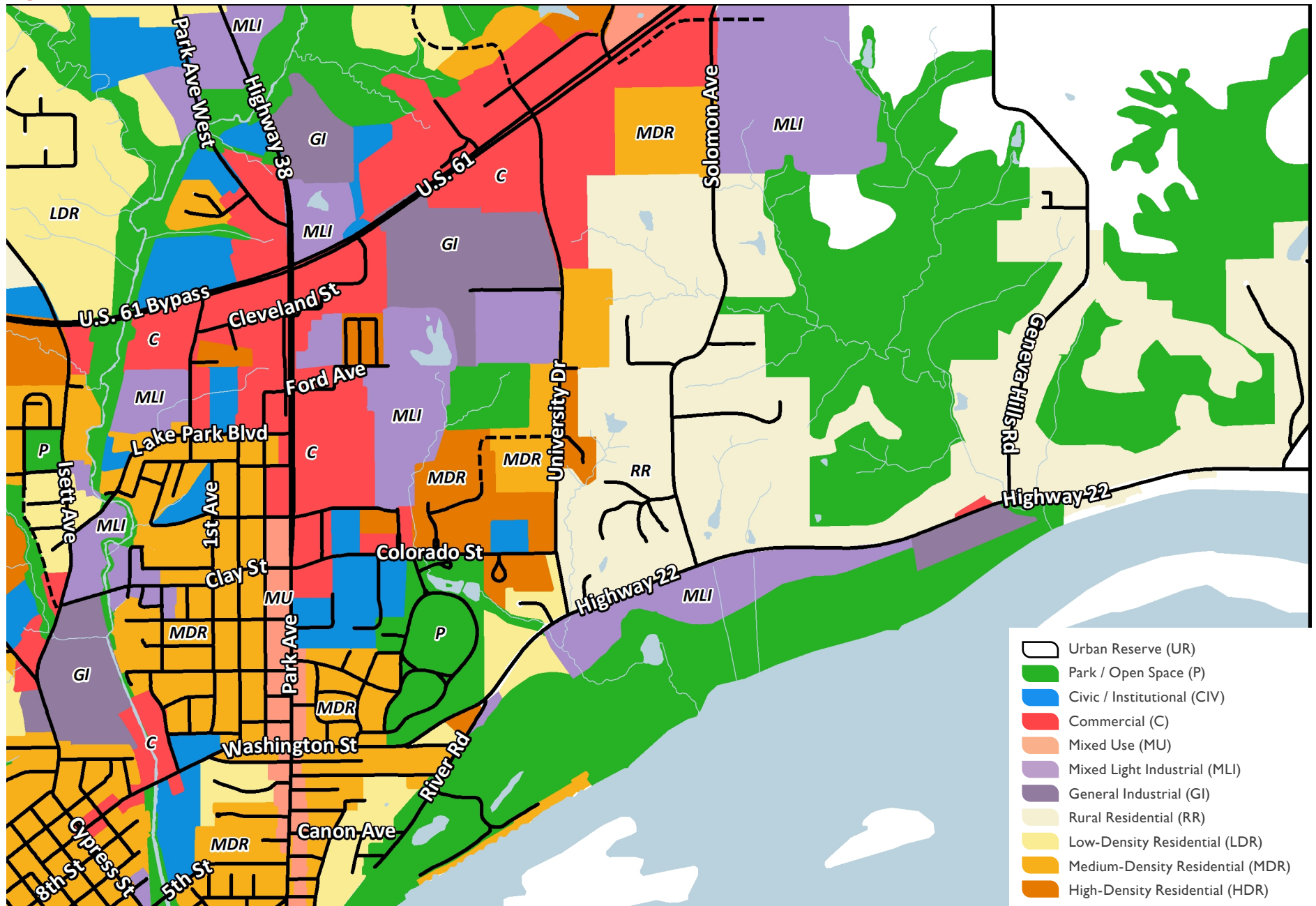


Figure 2.14: Far North

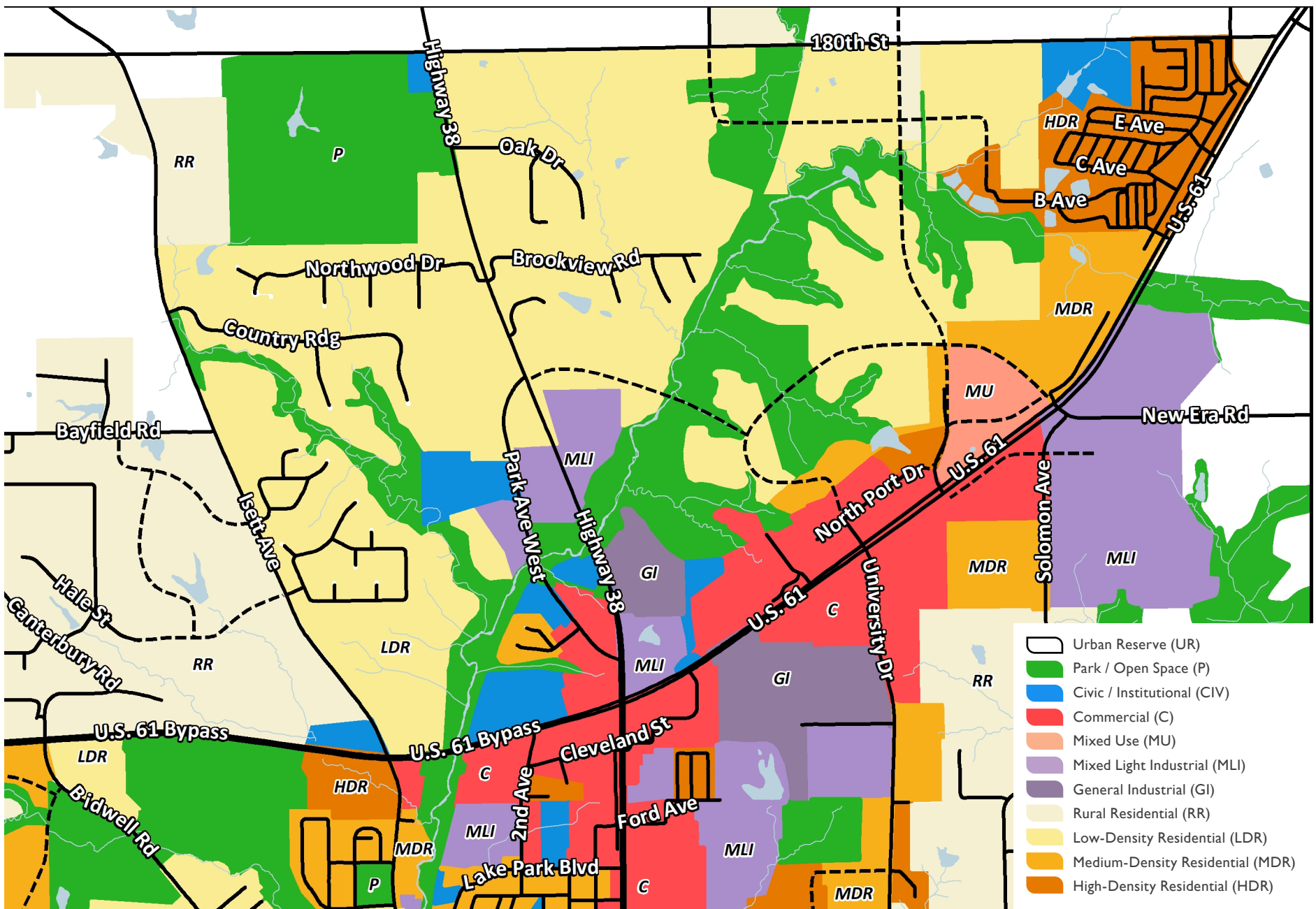


Figure 2.15: North West

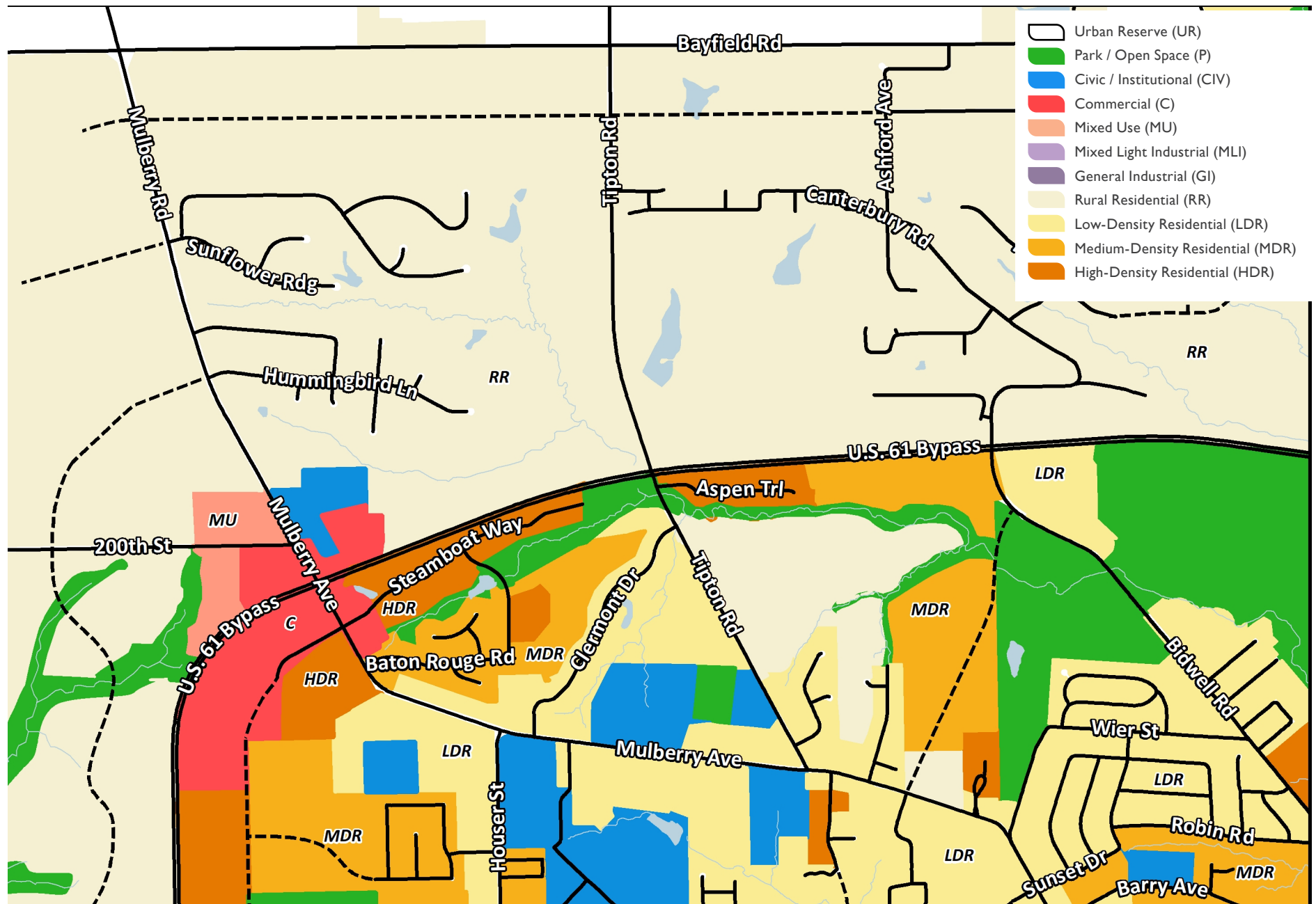


Figure 2.16: West

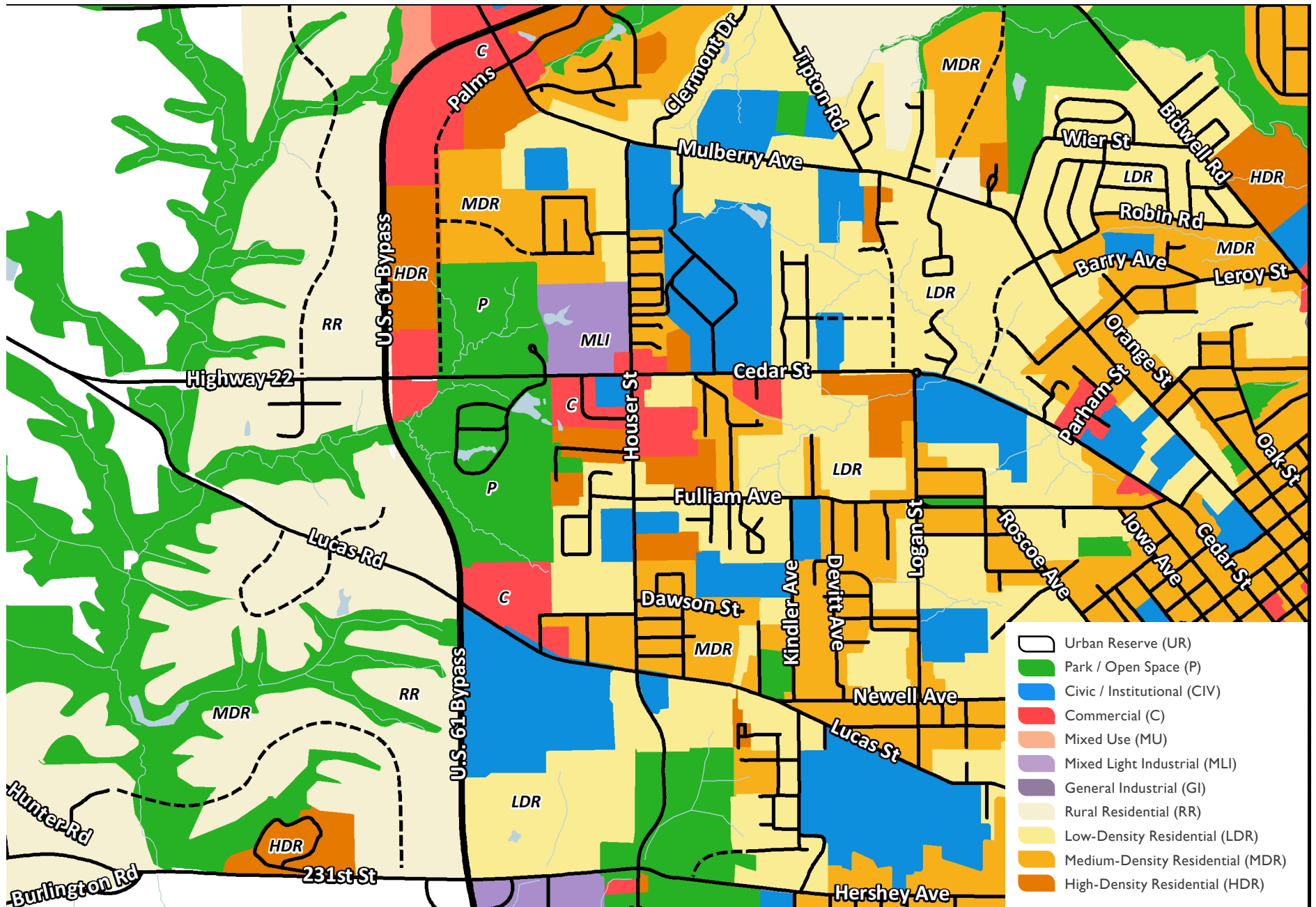


Figure 2.17: South Central

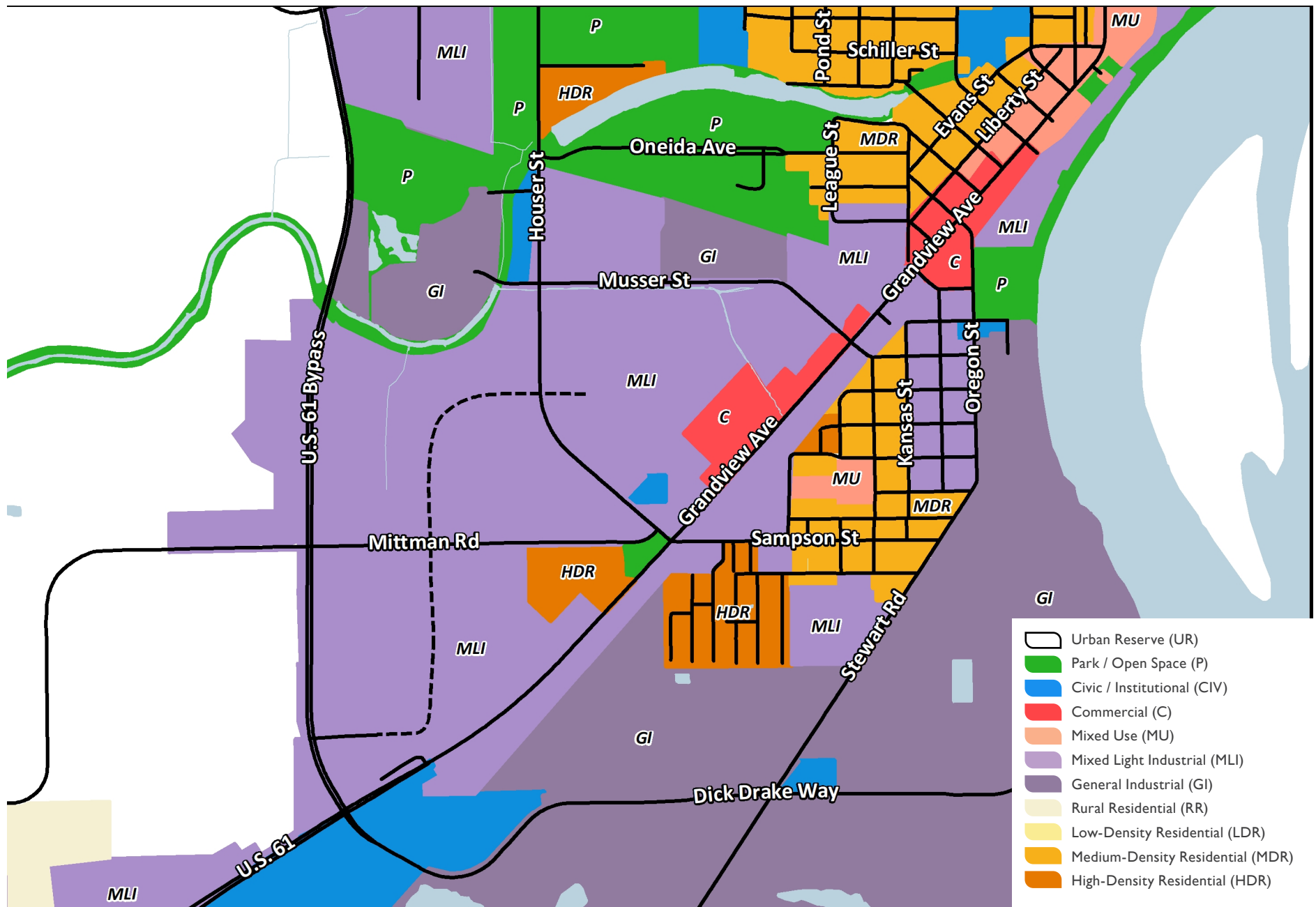
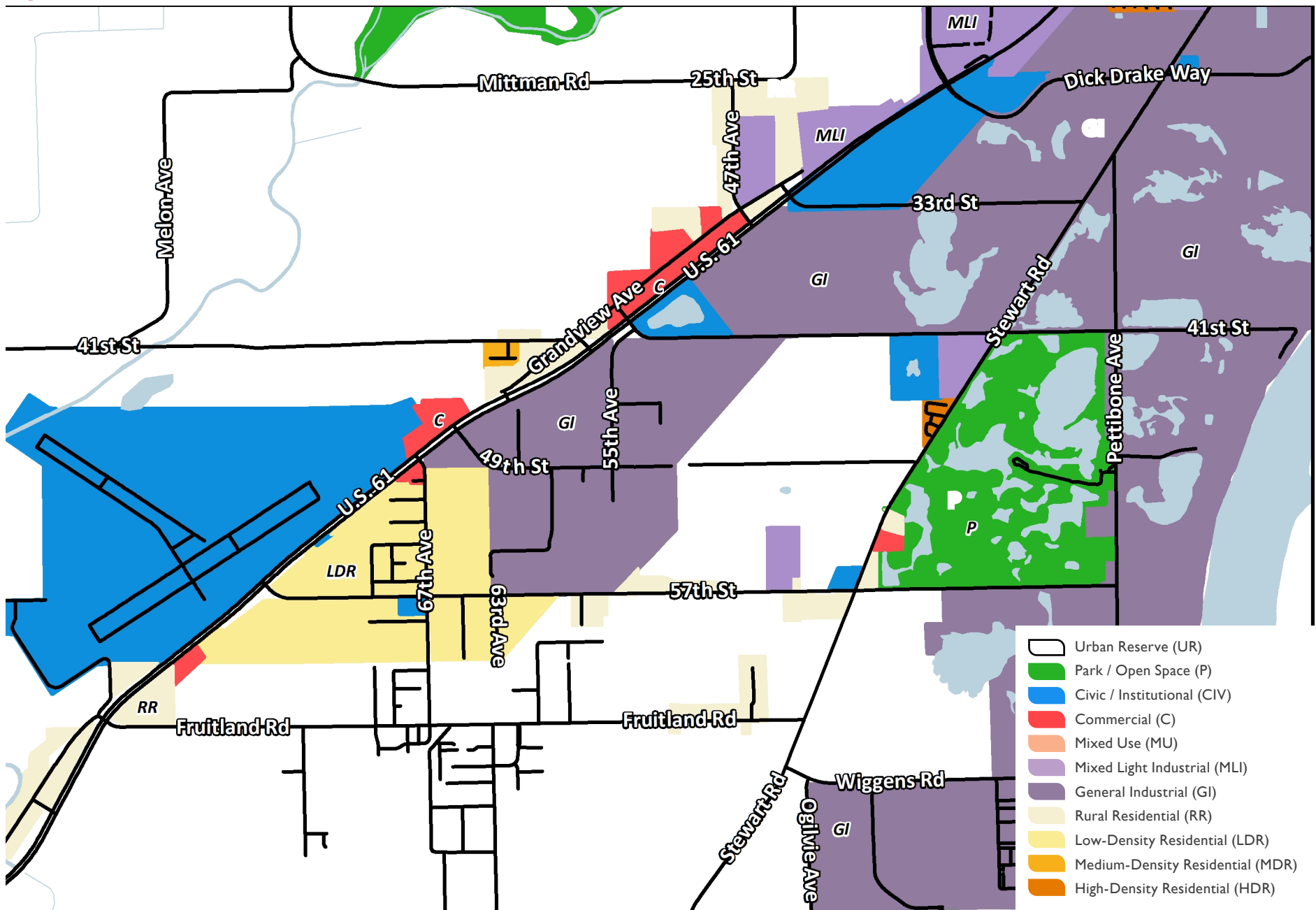


Figure 2.18: Far South



special districts

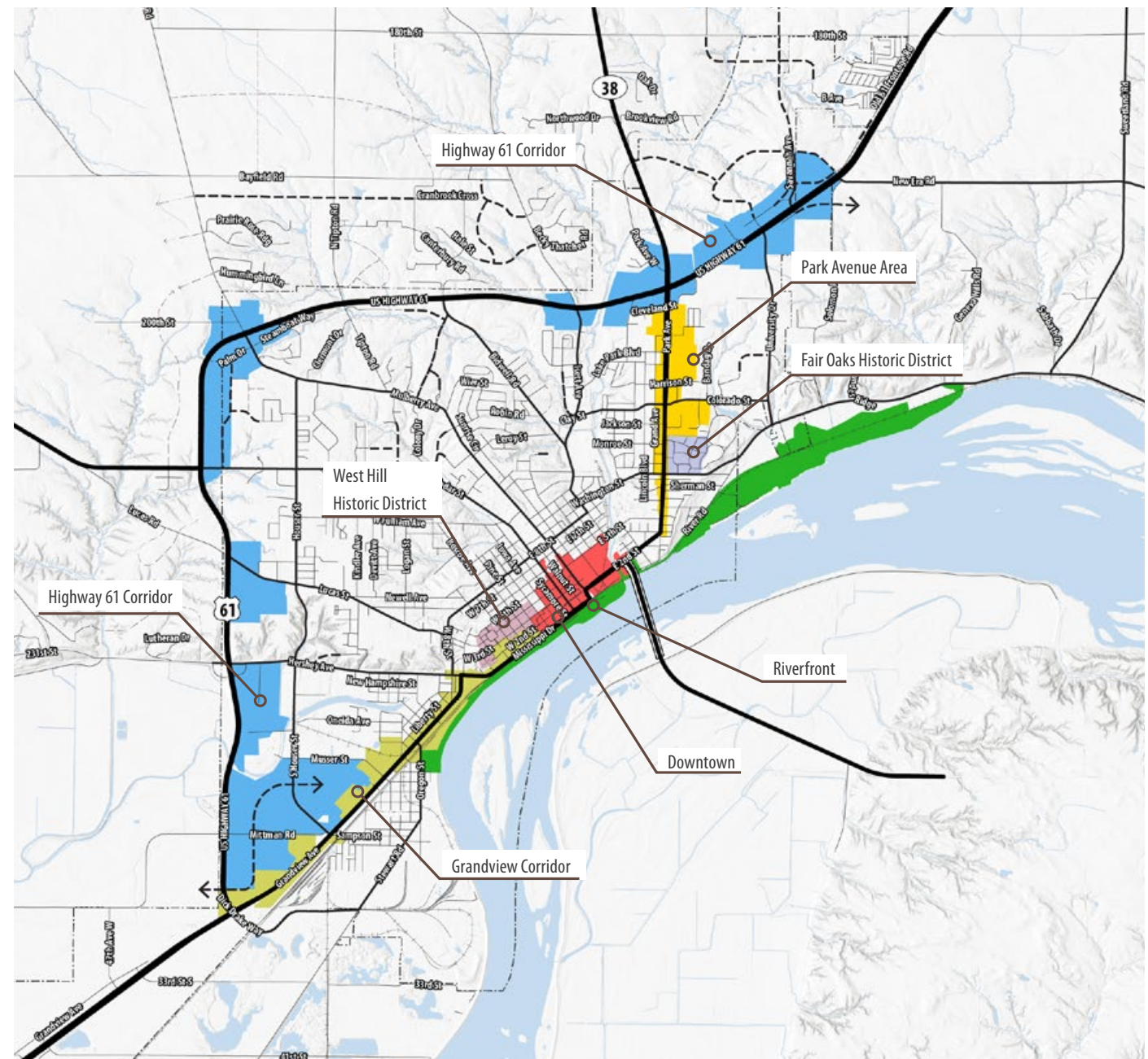
Special Districts are subareas within Muscatine that deserve their own tailored plan that targets the involvement of stakeholders that are directly affected by their recommendations.

Make it Muscatine acknowledges these special districts and recommends a list of studies that can be adopted as part of the Comprehensive Plan in the future.

Figure 2.19 Special Districts identifies Muscatine's character areas and the narrative on the following pages provides elements that should be further studied within each area. Any proposed development within these districts are subject to the policies until commissioning a detailed study. These districts include:

- Downtown & Riverfront (page 39)
- Park Avenue (page 39)
- Highway 61 (page 40)
- Historic Districts (page 40)

Figure 2.19: Special Districts



Key Initiatives



Downtown & Riverfront

Downtown is never complete and will continue to remain a priority. The completion of the Merrill Hotel in 2018 represents an important milestone for both downtown and the riverfront. More initiatives, both private and public, will continue to add charm and function to the district and improve people's perception of the area. Policies for downtown include:

- **Author a downtown plan.**

The City should continue their economic development initiatives for supporting investment in downtown and consider adopting a downtown plan that establishes a unified strategy for the area. The study area should include the area between the Mississippi River and 7th Street, from Mad Creek to Pine Street and 2nd Street corridor to Park Avenue.

- » Identify underused sites and prepare redevelopment scenarios. Concepts should include housing opportunities and mixed use.
- » Provide design guidelines for new development.
- » Prioritize preservation and reuse of quality older buildings.
- » Improve mobility. Pedestrian and bicycle movements are paramount along with parking.
- » Partner with property owners to replace unneeded parking areas with stormwater management features.

Key Initiatives



Park Avenue Area

Park Avenue serves as the gateway corridor to Muscatine's commercial center and neighborhoods. While Park Avenue is no longer part of US 61, it remains a state highway. Park Avenue was partially reconfigured in 2021 from four lanes to three lanes south of Colorado Street. This change enhanced traffic flow and safety along the corridor, which is lined with commercial properties and single-family homes. Policies for Park Avenue will require State DOT partnerships and include:

- Improve pedestrian circulation, particularly north of Colorado Street.
- Design gateway enhancements at Park Avenue and Highway 61.
- Design adaptations to the streetscape, including plantings,

lighting, art, graphics, and furniture.

- Adhere to and implement the Wayfinding Plan.
- Redesign the five-way intersection at Park Avenue and 2nd Street to reconcile awkward and potentially dangerous movements.
- Create an overlay district that manages signage, access, setbacks, and development.
- Retrofit private parking lots to improve connections for customers and add stormwater management features.
- Identify an incentive program for improving the curb appeal of residential homes.

Key Initiatives



Highway 61 Corridor

Highway 61 is experienced by everyone who lives or visits the city. Its appearance influences people's impression of the community. Policies for the corridor include:

- Design and implement intersection enhancements for key impression areas, particularly at heavily-trafficked intersections. This includes plantings, artwork, and wayfinding.
- Author and adopt landscaping standards for private/public property.
- Build trails that follow the highway and establish connections to businesses.
- Development must share access to Highway 61, rather than have independent points of access.
- Prepare feasibility studies to connect fragmented frontage road routes. Prohibit development that would obstruct these future connections or until a feasibility study is complete.
 - » Reconnect Old 61 Frontage Road.
 - » North Port Road to Old 61 Frontage Road.
 - » Oakview Place to North Port Drive.

Key Initiatives

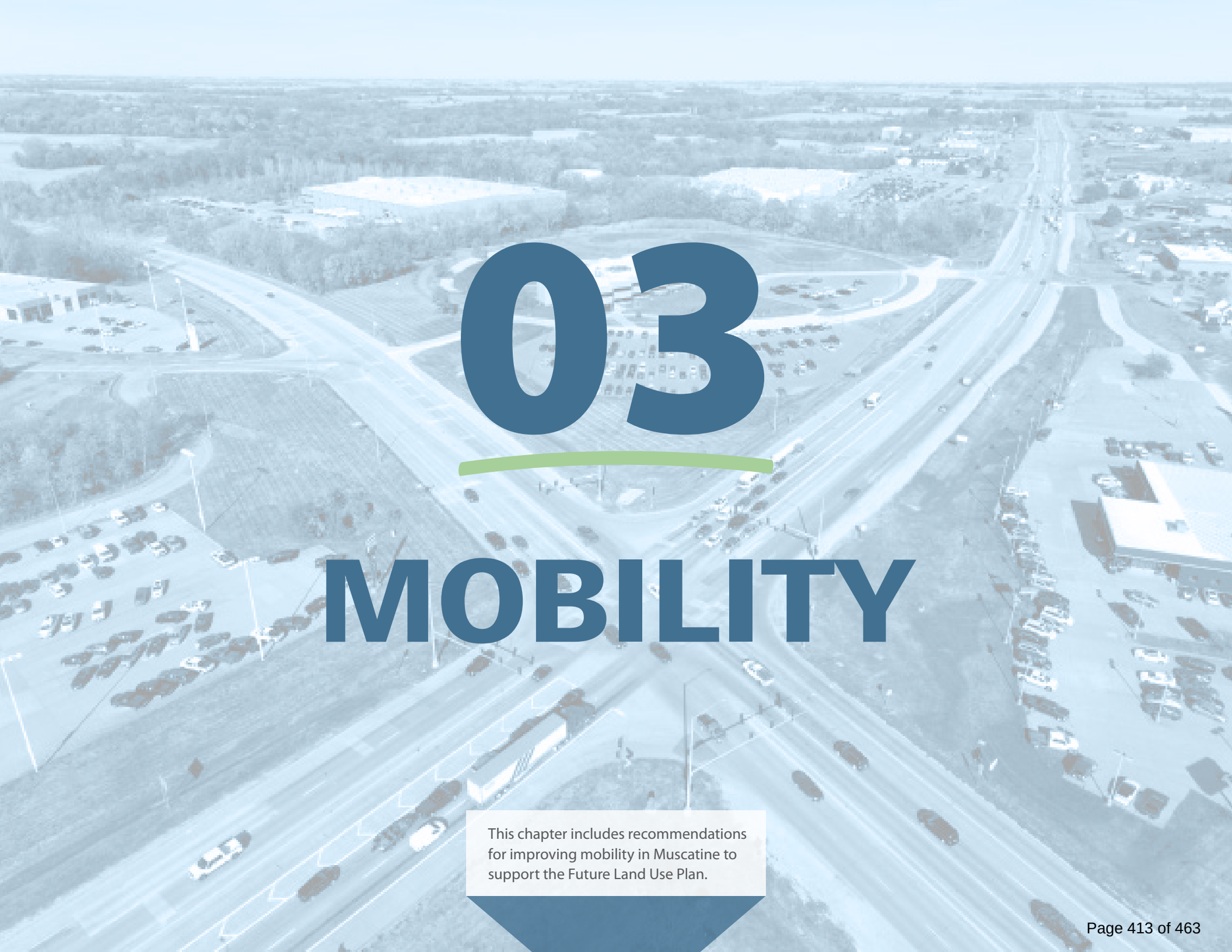


Historic Districts

Muscatine's historic neighborhoods offer some of the city's most distinctive living environments. Preserving their charm and historical significance ensures future generations can appreciate their legacy. The city contains several historic neighborhoods and other areas that may qualify for historic designation. The Historic Preservation Commission has previously studied areas such as West Hill, Fair Oaks, Colver Street, and Laura Musser McCole. Their past and future efforts can help shape planning projects that develop strategies and resources to enhance these districts beyond regulatory measures.

Policies for Historic Neighborhoods:

- Develop a neighborhood preservation plan that addresses all neighborhoods and establishes both required standards and advisory guidelines for preserving improving private and public properties.
- Launch the neighborhood preservation plan with a city-funded capital project to generate interest and encourage participation. This could include a street reconstruction project or park improvements.
- Identify grant funding to help private property owners meet preservation requirements and alleviate financial burdens.



03

MOBILITY

This chapter includes recommendations for improving mobility in Muscatine to support the Future Land Use Plan.

03

The Mobility Chapter includes the following elements:

- *Guiding Principles*
- *Existing Conditions*
- *Future Transportation Plan*
- *Key Initiatives*

Guiding Principles

- *Ensure connections between newer and older residential areas to build neighborhoods rather than isolated subdivisions.*
- *Avoid building structures where a future road may eventually be built.*
- *Minimize conflicts at intersections and along corridors.*
- *Support multi-modal improvements for all streets, providing space for pedestrians and bicyclists.*
- *Repair and replace the City's aging streets annually to improve functionality, appearance, and private investment.*

Existing Conditions

Understanding the City's existing transportation system provides a basis for authoring the guiding principles and future recommendations. The data to generate Figures 3.1-3.3 were sourced from the Iowa Department of Transportation (DOT).

Figure 3.1: Street Classification Map. The Iowa DOT classifies the City's streets into three categories:

- Arterial streets provide direct, relatively higher speed service for longer trips and large traffic volumes than collector and local streets.
- Collector streets typically provide direct service to neighborhoods, commercial areas, and local destinations.
- Local streets primarily serve residential areas.

Figure 3.2: Average Daily Traffic Map. The Iowa DOT provides a report on the City's average daily traffic (ADT) and some street data is dated back to 2010. Counts for arterial roads are collected more frequently, having data as recent as 2023. Arterial streets experience a higher traffic volume than collector and local streets.

Figure 3.3: Crash Frequency Map. The heat map spotlights conflict areas in the City's transportation network where crashes occur. Many of these incidents occur at intersections, particularly along Highway 61, Park Avenue, 5th Street, and Mulberry Avenue. Notably, these streets are all arterial roads.

future transportation plan

Muscatine's transportation system is vital for sustaining quality of life and economic appeal. The Future Transportation Plan is influenced by the Guiding Principles and applies to all of the concepts.

Figure 3.4: Transportation Plan Map. The Plan identifies 11 projects and future streets.

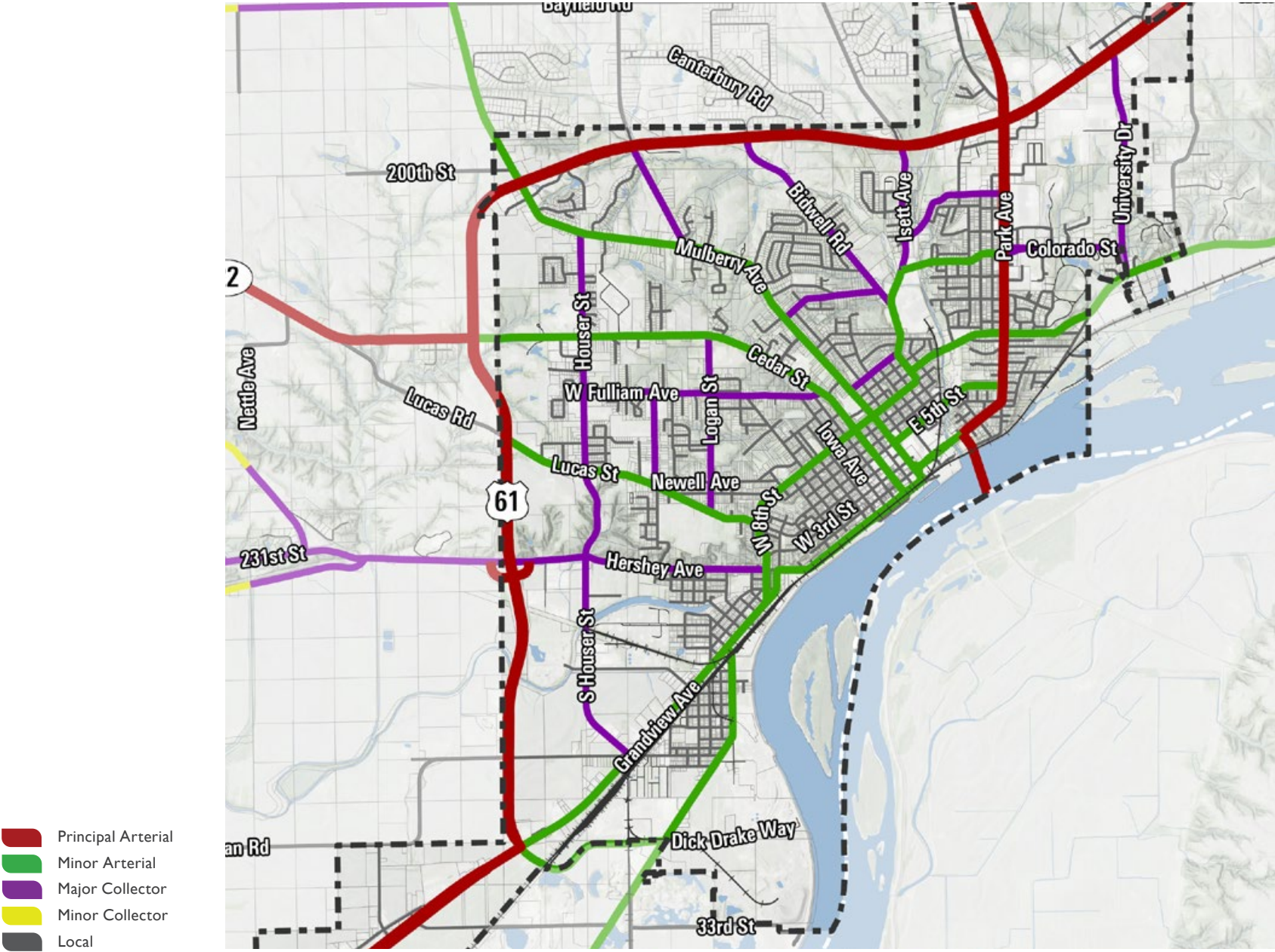
Figure 3.5: Transportation Plan Projects. The figure provides supporting narrative for the projects identified in the map.

Policies & Projects

Future transportation policies and projects include:

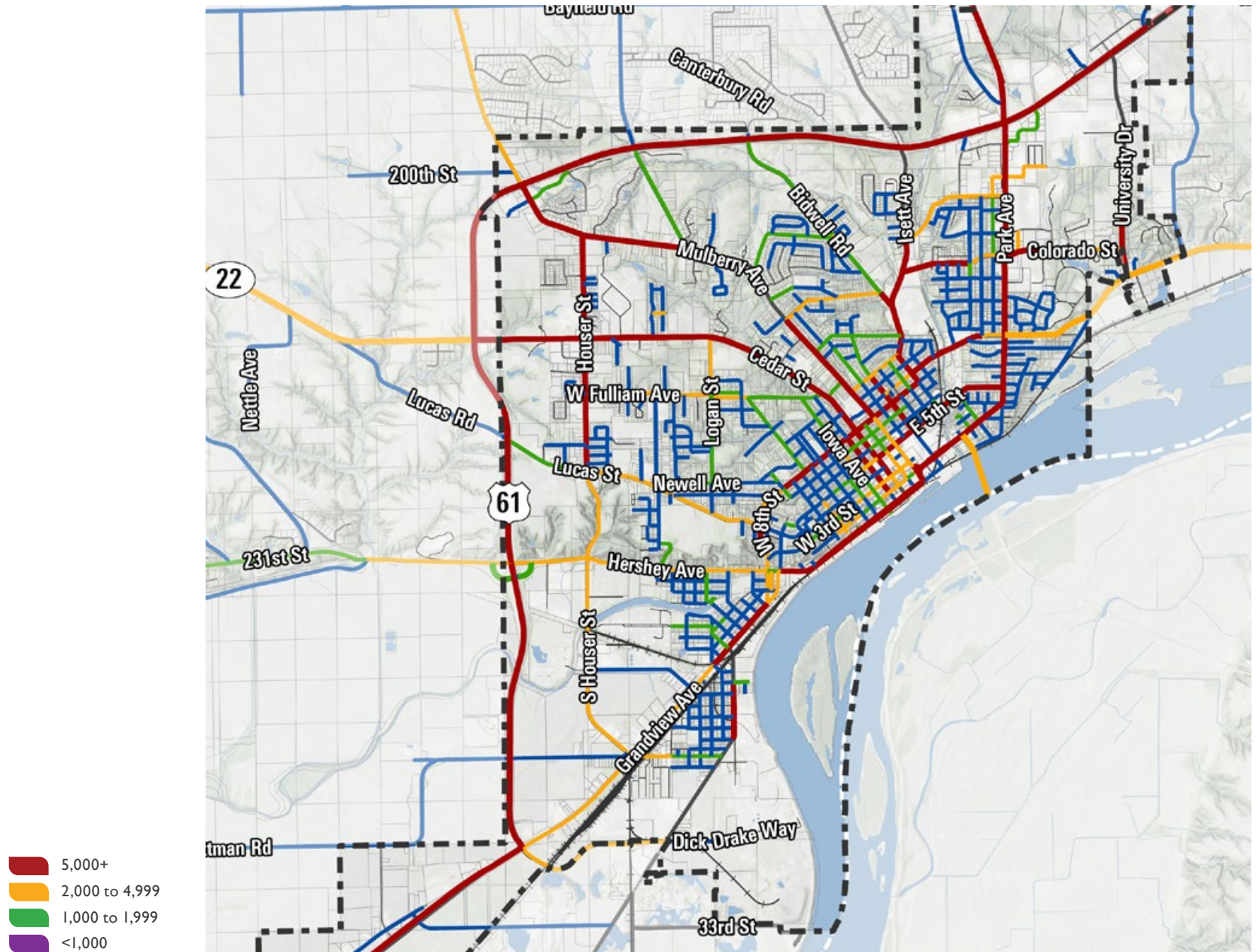
- West Growth Policies
- Northwest Growth Policies
- Northeast Growth Policies
- East Growth Policies
- Park/4th Alignment Project
- Paving Program
- Wayfinding Program
- Bike/Pedestrian Projects
- Transit Projects
- Landscaping Standards

Figure 3.1: Street Classification



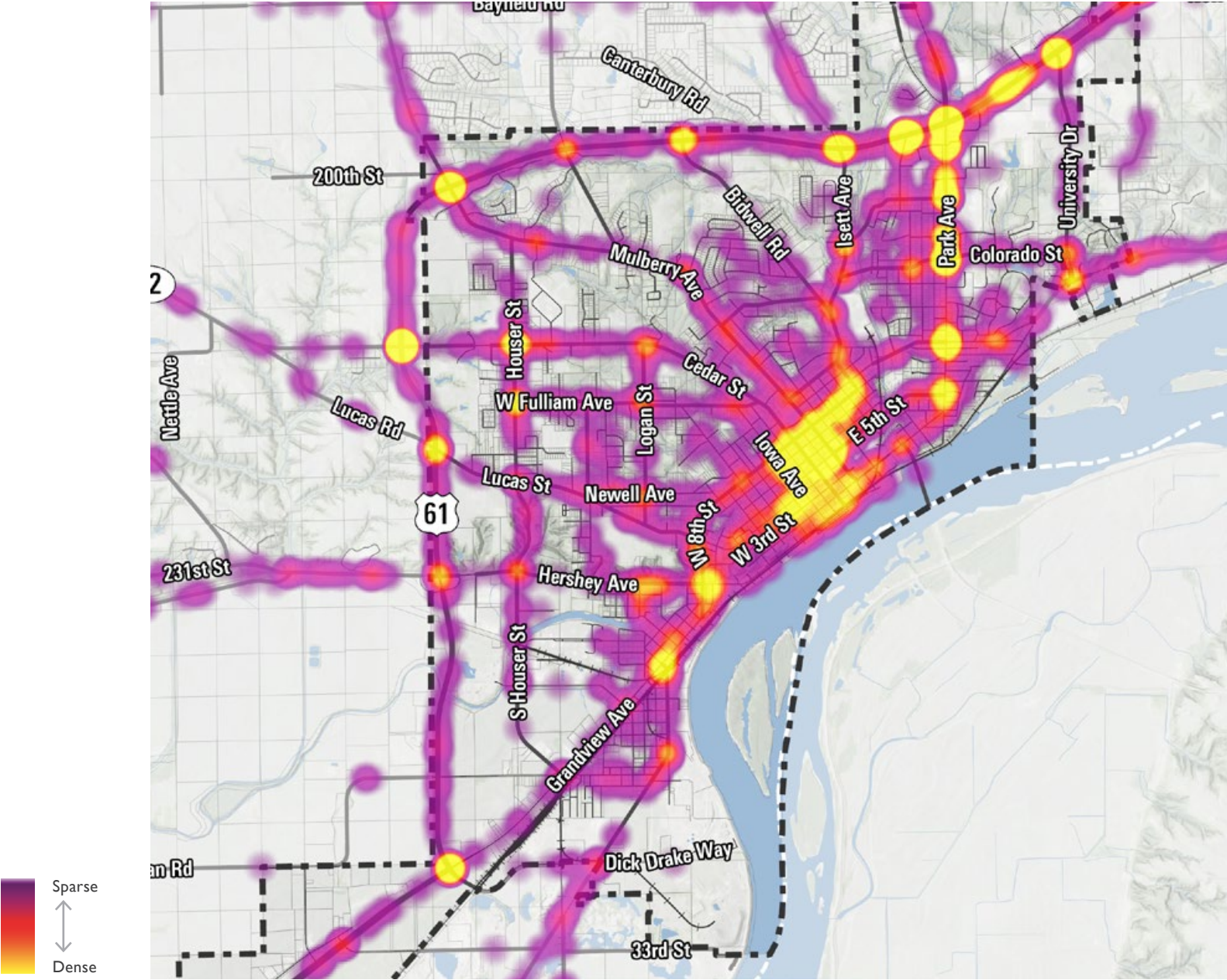
Source: Iowa Department of Transportation

Figure 3.2: Average Daily Traffic



Source: Iowa Department of Transportation, 2010-2023

Figure 3.3: Crash Frequency



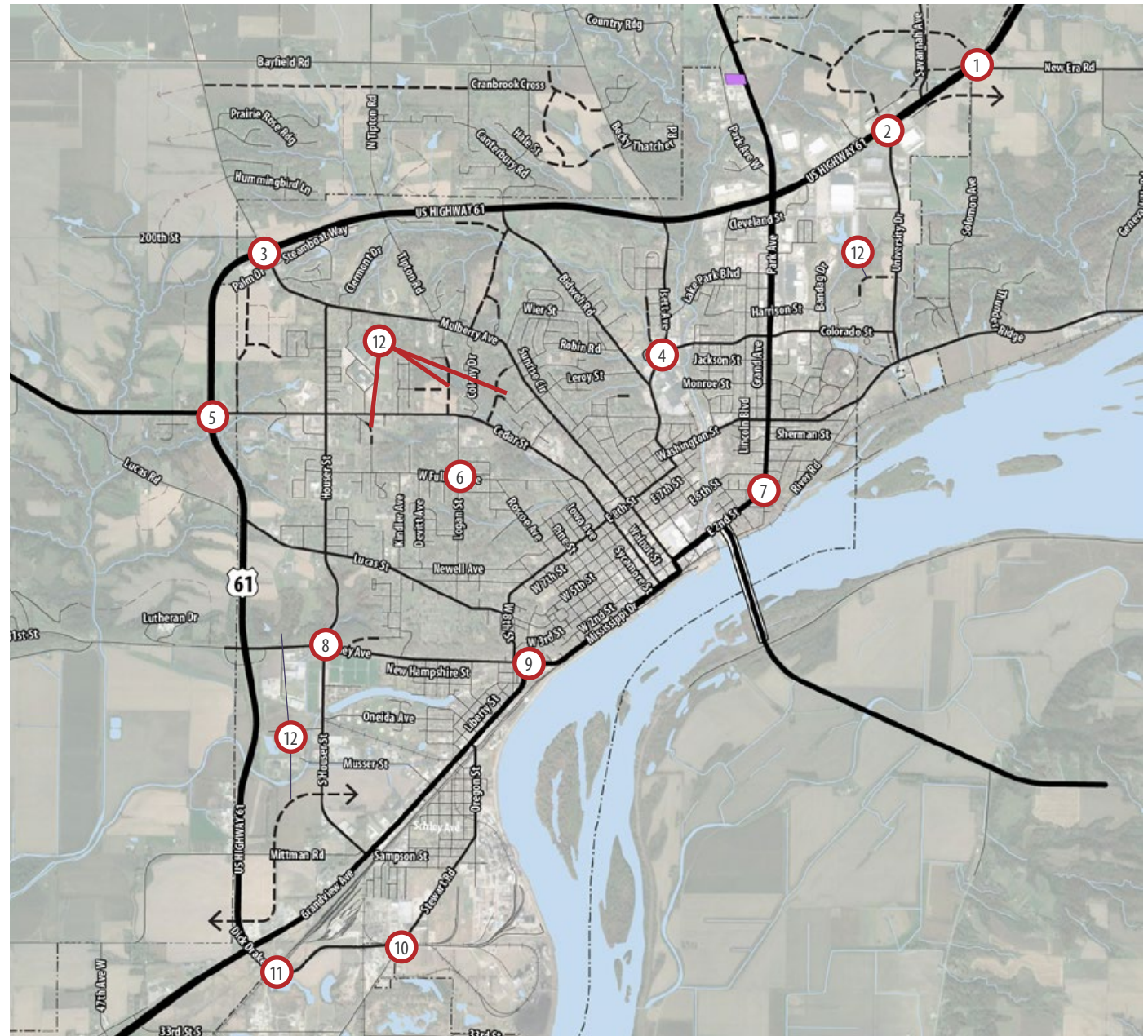
Source: Iowa Department of Transportation, RDG Planning & Design

Figure 3.4: Future Transportation Plan

- 1 US 61 and New Era Road
- 2 US 61 and University Drive
- 3 U.S. 61 and Mulberry Avenue
- 4 Isett Avenue
- 5 Cedar Street and Old U.S. 61
- 6 Fulliam Avenue and Logan Street
- 7 Park Avenue Corridor
- 8 Hershey Avenue and Houser Street
- 9 Hershey Avenue and Green Street
- 10 Dick Drake Highway and Steward Road
- 11 Dick Drake Highway and Railroad
- 12 New Streets

Note: While several street improvements and extensions are identified in the map, they do not necessitate further description in Figure 3.5. Descriptions for new streets are described in Key Initiatives on page 47.

- Proposed Improvements
- Proposed Street Extensions



Source: RDG Planning & Design

Figure 3.5: Transportation Projects

Street Segment	Schedule			Project Description
	<10 Years	10-20 Years	20+ Years	
1 New Era Road Extension			●	New Era Road is an important connection to having a continuous, connected street network. Future development in the Northeast Corridor will rely on this access. Reconnect gaps along Old US 61 to Port Drive and Ripley Court to create a frontage road.
2 University Drive Extension	●			University Drive provides a critical connection for the future development of the Northeast Growth Area. Also, University Drive can become an important collector street that links Highway 22, Highway 61, and possibly Highway 38. › Add a dedicated left-turn lane from northbound University Drive to westbound Highway 61. › Extend University Drive, north of Highway 61
3 Mulberry Avenue and Highway 61 Intersection	●			Retrofit intersection with street lights and turn lanes. Update the intersection to allow for safer pedestrian movements.
4 Isett Avenue/Cypress Street Reconstruction	●			Complete planned improvements for Isett Avenue. Also, improve the intersection at Clay Street.
5 Cedar Street and Highway 61 Intersection		●		Work with DOT to determine feasibility of retrofitting with intersection with turn lanes.
6 Fulliam Avenue	●			Reconstruct Fulliam Avenue from Kindler Avenue to east of Roscoe Avenue. Also improve the intersection at Logan Street. Construct a new roundabout at the Fulliam/Houser intersection for improved intersection safety.
7 Park Avenue Corridor		●	●	Work with DOT to redesign the five-way intersection at Park Avenue and 2nd Street to improve safety and circulation. Update and maintain the gateway at Park Avenue and Highway 61 with plantings, artwork, and pedestrian pathways. Design and install a unified landscaping theme for the entire corridor. Manage and retrofit large access drives to minimize conflict zones.
8 Houser Street	●			Complete improvements to Houser Street to improve visibility, connectivity, and general safety for all users.
9 Green Street and Hershey Avenue Intersection "Carver Corner"	●			Complete planned improvements to better connect Mississippi Drive and Grandview Avenue.
10 Dick Drake Highway and Stewart Road		●		Complete planned improvements at the intersection of Dick Drake Highway and Stewart Road.
11 Dick Drake Highway Railroad Tracks			●	Prepare a feasibility to build a bridge over the railroad tracks at Dick Drake Highway. The south neighborhoods can be effectively cutoff from the City when a train covers the road. This creates a public safety conflict when emergency vehicles are prevented from responding to calls in the neighborhood or industrial facilities.
12 Street Extensions and New Streets	●	●	●	The key initiatives on the following pages identify new streets to provide stronger connectivity between existing and older areas of the community.

Figure 3.6: West Growth Area | Key Initiatives



West Growth Policies

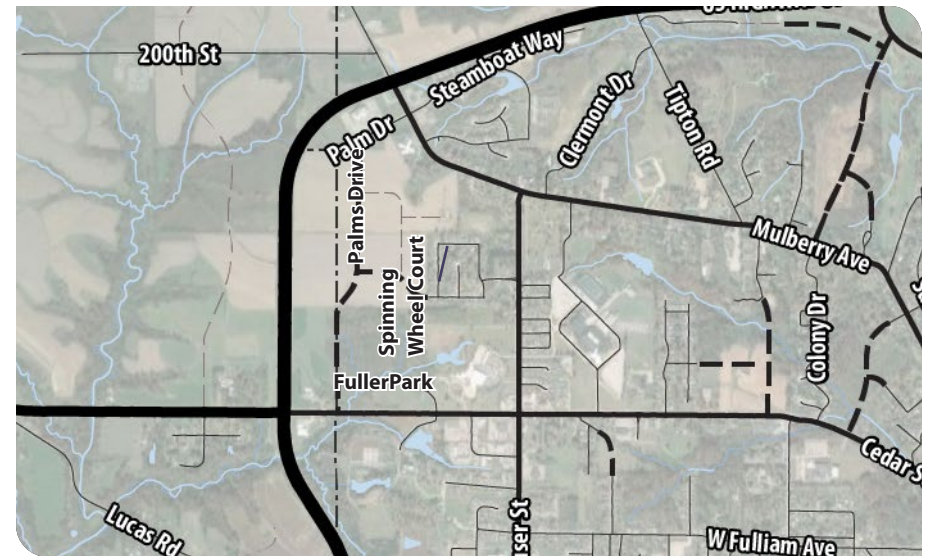
The Future Land Use Map for the West Growth Area focuses on projects that form a Business Park. The concept shows a roadway that connects to Houser Street; this connection also supports commercial/industrial uses. The street alignment allows for properties to support various scales of development and, combined with a connection to Houser Street, creates a unified circulation system for this future Business Park.

- **Platting for Roadways.** A new road that connects Loves Way to Houser Street, becoming a common road that links future development and offers internal circulation.
- **Prepare West 61 Business Park Master Plan.** The process for preparing the Master Plan should engage area property owners. Elements of the plan should include an alignment of new and existing roadways, including a connection from Houser Street to the truck stop and Mittman Road.

Related Reference:

- *West Growth Area, page 26*

Figure 3.7: Northwest Growth Area | Key Initiatives



Northwest Growth Policies

Palms Drive should eventually connect to Cedar Street, providing a parallel route to Highway 61. Spinning Wheel Court, which serves a pocket neighborhood and is stubbed for a future extension, should connect to Palms Drive. This will provide options for circulation and stronger emergency access to residents.

- **Platting for Roadways.** Future development should ensure that Palms Drive extends to Cedar Street.
- **Preserve Street Continuity in Rural Subdivisions.** Page 28 provides policies for street continuity for future subdivision design outside of the city limits.

Related Reference:

- *Northwest Growth Area, page 27*

Figure 3.8: Northeast Growth Area | Key Initiatives



Northeast Growth Policies

As land develops in the Northeast Growth Area, it should provide a well-connected street network. Many of the subdivisions built north of Highway 61, particularly along Isett Avenue, have a single access point and lack the level of connectivity to tether neighborhoods to each other.

- **Platting for Roadways.** Future subdivisions should be platted to reserve future roadway connections, including extensions of University Drive, New Era Road, connecting Cobblestone to University, and a bridge over Mad Creek to Highway 38. These connections promote local circulation, providing options for movement and stronger emergency access.
- **Redesign University Drive, north of Highway 61.** Continuing University Drive north is not possible because of existing development. The City will need to realign the roadway, which will require negotiating with area property owners. Until achieving a design solution, the City should discourage any new development in this area.

Related Reference:

- *Northeast Growth Area, page 27*

Figure 3.9: East Growth Area | Key Initiatives



East Growth Policies

The East Growth Area focuses on developing property along University Drive. Key principles for the mobility network, include:

- **Connect Roadways and Align Intersections.** Cobblestone Drive, Oak Valley Drive, and Colorado Street are all possible connections to the growing neighborhood. Preferably, all of these streets align to create a unified network of streets. Most importantly, Cobblestone Drive should connect to University Avenue.
- **Platting for Roadways.** With multiple property owners, development will be phased over time. The development concepts should consider future roadway connections.

Related Reference:

- *East Growth Area, page 27*

Park Avenue Corridor | Key Initiatives



Park Avenue Corridor

Park Avenue is the main route from the north to downtown. Its function and appearance influence people's perception of the community. Figure 3.3 shows that intersections along Park Avenue experience a greater frequency of accidents than other areas of the community. Redesigning the street from a 4-lane to 3-lane section will ultimately improve the safety of left-turning movements into businesses. Priorities for the corridor include:

1. Redesign the five-way intersection at Park Avenue to improve safety and circulation.
2. Update the gateway at Park Avenue and Highway 61 with plantings, artwork, and pedestrian pathways.
3. Design and install a unified landscaping theme for the entire corridor.
4. Manage and retrofit large access drives to minimize conflict zones.

North of Colorado Street, priorities include:

- Install sidewalks on both sides of Park Avenue.
- Replace roadside ditches.
- Improve stormwater management.

Paving | Key Initiatives



Paving

The City of Muscatine has and maintains 128 miles of roadway.

- Inventory and assess the condition of all streets, noting defects. This includes a systematic review of all streets every 5 years.
- Identify a funding mechanism to finance street repair/replacement. Cedar Rapids adopted a local option sales tax to fund the improvement of their streets. Alternative approaches include approving a bond.
- Replace at least 1% of the City's roads each year, which indicates approximately 1.25 miles each year.
- In conjunction with the paving program, the City should establish an incentive program for residential properties for intercepting stormwater. This may include rain gardens and/or rain barrels.

Wayfinding | Key Initiatives



Wayfinding

Muscatine needs to implement the Comprehensive Wayfinding program that directs people to popular destinations in the community. The program includes:

- Vehicle-oriented signage to community and cultural destinations.
- Trail signage to guide users to major districts and recreation areas.
- Pedestrian wayfinding for downtown, the riverfront, and around recreational amenities near Kent-Stein Park.

Bike/Ped | Key Initiatives



Bike/Ped

Muscatine supports a multi-modal transportation system, with a goal of providing a safe route to make any trip within town by non-motorized means. Several community-supported plans provide detail for implementation, including the Bicycle and Pedestrian Master Plan (2022), the Complete Streets Policy, the Sidewalk Policy, and the Capital Improvement Plan. Make it Muscatine recommends:

- Continue to review and refine projects and policies related to Complete Streets.
- Require sidewalks for any new development.
- Fund and implement an annual sidewalk replacement program. Priorities should focus on connections to schools, parks, and businesses.
- Implement recommendations from the Bicycle and Pedestrian Master Plan.

Transit | Key Initiatives



Transit

MuscaBus operates three routes during peak commuting hours on weekdays. The Red and Blue routes also run during the day on Saturdays. The Plan recommends:

- Evaluate each bus stop to ensure ADA accessibility, and prepare a program of improvements.
- Provide routine maintenance of bus shelters and stops. This includes retrofitting existing stops to ensure that they are ADA accessible.
- Continue to evaluate routes and utilization.

Landscaping Standards

The condition and appearance of Muscatine's arterial streets influences people's impression of the quality and values of the community. These corridors are the gateways into the business and neighborhood districts, and should be carefully maintained to elevate their identity as a desirable destination.

- **Highway 61.** Improvements should focus on changes to the public right-of-way, having more mounted banners to existing poles, and introducing native grasses and wildflowers in the median. Planning for this will require partnership with Iowa DOT, since they own the right-of-way.
- **Park Avenue.** Park Avenue deserves its own detailed study to identify the types of plantings and design configuration for both public and private property. Planning for this will require the partnership of the Iowa DOT because Park Avenue is a state highway. Implementation should be a public-private initiative.
- **Neighborhood Streets.** Initiate a Re-Tree program and Stormwater Water Assistance Program (SWAP) that offers grant assistance to residential owners for improving their yards.

Figure 3.10: Key Initiative - Landscaping Highway 61



Example images of desirable applications for business corridors and neighborhood streets



04

HOUSING & NEIGHBORHOODS

This chapter recites and expands upon previous studies and supplemental strategies to provide adequate housing choices in Muscatine.

04

The Housing & Neighborhoods Chapter includes the following elements:

- Guiding Principles
- Demographic and Population Insights
- Housing Insights
- Housing Needs
- Housing Forecasts
- Housing Recommendations

Guiding Principles

- Support attainable housing options through partnerships, policy, and public incentives.
- Offer a range of housing types to accommodate workers and residents in all stages of life.
- Grow neighborhoods that create connected communities and not secluded enclaves.
- Have quality existing neighborhoods with support to encourage reinvestment, conservation, and enhancement of existing housing.

Existing Conditions

The Muscatine Submarket Analysis was prepared as part of the Muscatine County Housing Market Analysis in 2024. It provides a detailed analysis of the community's demographics and key findings. The Executive Summary of that publication is as follows:



Population Key Trends & Challenges

In recent years, the City of Muscatine has witnessed modest population **growth**, particularly among **aging** demographics, alongside a notable **increase in minority** populations, of which a majority are Latinos. Despite a slight decline in the overall workforce, incomes have continued to rise, showcasing the community's resilience amidst economic fluctuations in the late 2000s and early 2020s.

Housing Key Trends & Challenges

Over time, Muscatine's supply and demand shifted, going from high demand for owner units in the 2000s to constructing rental units in the 2010s to keep up with an **influx of renters** after the 2008 market crash. Current **homeowners have experienced more favorable conditions than renters**, who have struggled to find affordable housing or break into homeownership due to rising costs across the spectrum. The widening gap in appropriately priced housing for all segments of households adds to these existing difficulties, creating an overarching sense of frustration among both current homeowners and renters.

Future Housing for Muscatine

Muscatine is likely to see limited **population growth** in the foreseeable future, primarily driven by aging demographics, mirroring trends dating back to 2000. Consequently, it becomes crucial for the community to ready itself to accommodate the housing needs of its older residents, who may need **different housing options**. Furthermore, Muscatine needs to achieve a more balanced distribution of housing units relative to their occupants. The current situation, where **higher-income households occupy lower-cost units**, exacerbates constraints and competition for lower-income households with limited options. It is imperative to **introduce additional housing units** across various income brackets throughout the community to expand choices and enhance overall housing quality.

Source: Muscatine Submarket Analysis



Collaborate Muscatine

After the adoption of the latest housing study, a coalition of community leaders, Collaborate Muscatine, launched a coordinated, community-wide effort to expand housing options throughout Muscatine. This initiative set a bold target of **2,000 new housing units by 2033**, with the intention of growing population, strengthening neighborhood vitality, and supporting the stability of the community.

Demographics Trends

The 2024 Muscatine Housing Analysis provides a detailed analysis of Muscatine's demographics. This Plan provides a brief overview of its content without full reproduction.

Population. Since 1960, Muscatine has been experiencing slow growth; items to note in this pattern include:

- 2020 Census population: 23,797
- 2022 ACS population: 23,671
- 2022 ACS Average age: 35.9
- 2022 ACS Average household size: 2.5

Race and Ethnicity. Distribution of population for the non-white population rose from 19.5% to 28.4% between 2010 and 2022. Hispanic/Latino represent the most growth. The 2022 ACS data reports:

- 71% White
- 20% Hispanic/Latino
- 9% Other

Education

- 65% with high school diploma or higher

Median Household Income

- Muscatine: \$58,474
- State of Iowa: \$69,588

Available Labor Force. Muscatine's labor force is stable compared to other communities.

- Manufacturing industry represents about 25% of the labor force.
- Labor force participation: 64.9%
- Unemployment: 4.3%

Commuting Patterns. More employees live in and commute to Muscatine for their job than leave.

- 5,734 people live and work in Muscatine.
- 9,720 people commute to Muscatine for work.
- 5,361 people leave Muscatine to work.

Population Change Insights

The demographics of Muscatine are fairly consistent with a community of its size. As a supplement to the Housing Analysis, this Plan provides an analysis that lends support to diversifying the future housing options offered in the community.

- **Historical annual growth rate of 0.2%.** Since 1960, Muscatine has been experiencing an average annual growth rate of 0.2%. The annual growth rate between 2000 and 2020 was 0.39%. Between 2010 and 2020, Muscatine had faster annual growth than Muscatine County, 0.39% and 0.11% respectively.
- **Growth in family-formation age groups.** The age groups with the largest growth between 2010 and 2020 were adults under the age of 35 and adults between the ages of 65 and 74. One key piece of information this can tell us is that young adults are choosing Muscatine as a community to raise their families, and older adults are choosing Muscatine as a community to retire in. This information is imperative to planning for future housing to determine the most in-demand housing styles, sizes, and price points.
- **In-migration of older adults.** The large Baby Boomer generation is entering retirement age. Over 10% of people that moved to Muscatine in 2022 were

55 or older. The in-migration of people in this age cohort resulted in the city's population of those 65 and older growing 39.6% between 2010 and 2020.

- **Higher birth rates and in-migration.** When standard birth and death rates are applied to the city's 2010 population, the city grew at a faster rate than expected through in-migration. Based on the city's 2010 population, it was predicted that the city would have declined in population. The increase in population indicated that the city had both in-migration of new residents and/or higher than expected birth rates.
- **Growing population scenario.** The Plan anticipates that Muscatine will grow by at least 1,350 between 2020 and 2045, representing a growth rate of 0.25%. This rate is supported by shifts in demographic trends, which include growth in family formation age groups, higher than expected birth rates, new employment opportunities, and in-migration.

Housing Insights

The housing market in Muscatine has changed over time. Some of the most notable changes between 2010 and 2023 are:

- **Owner-occupancy rates in Muscatine are holding steady.** This is different than the national trend of communities Muscatine's size, where renting is becoming increasingly popular. This may be partially due to Muscatine's higher median age, indicating that more residents are in or reaching a stage of life where home ownership is preferred or possible.
- **The cost of homes in Muscatine rose 49.9%.** Over that same period of time, homes in Muscatine County rose 43.3% and homes across Iowa rose 64.0%.
- **Rent costs rose 51.1% in Muscatine.** For context, over the same period of time, the annual median household income rose just 28.5%. While incomes are rising, they are not rising at the same rate as housing costs.
- **Households in Muscatine are highly cost burdened.** Any household paying more than 30% of its income on housing is considered cost burdened. Nearly 1/3 of owners and nearly 1/2 of renters in Muscatine fell under this designation in 2023.
- **Vacancy rates are influenced by multiple factors, and may not be high enough to provide options within the housing market.** Vacancy rates below 5.0% are often considered too low to provide new residents with the options they desire if the vacant units are in livable condition. Of vacant units in Muscatine, most are rental options, providing less options for residents pursuing ownership. The vacancy rate of 8.7% in Muscatine includes all vacant units, vacant for any reason, including units in poor or uninhabitable conditions or units being used as short-term rentals. The vacancy rate for available units for rent or for sale in Muscatine is closer to 2.6%.

Figure 4.1 Housing Snapshot

MEDIAN HOUSEHOLD SIZE: 2.41

Source: American Community Survey

HOUSING OCCUPANCY

Owner-Occupied

	2010	2023	
	72.2%	68.7%	Muscatine
	77.7%	74.9%	Muscatine County
	73.1%	71.5%	Iowa

Renter-Occupied

	2010	2023	
	27.8%	31.3%	Muscatine
	22.3%	25.1%	Muscatine County
	26.9%	28.5%	Iowa

HOUSING AFFORDABILITY

% Cost Burdened Households, 2023

	Renters	Owners	
	43.9%	29.1%	Muscatine
	40.0%	23.2%	Muscatine County
	43.5%	19.9%	Iowa

HOUSING VALUES

Median Value

	2010	2023	
	\$98.0k	\$146.9k	Muscatine
	\$120.3k	\$172.4k	Muscatine County
	\$119.2k	\$195.5k	Iowa

Median Contract Rent

	2010	2023	
	\$493	\$745	Muscatine
	\$482	\$741	Muscatine County
	\$489	\$775	Iowa

VACANCY

% Vacant Units

	2010	2023	
	7.1%	8.7%	Muscatine
	7.7%	6.8%	Muscatine County
	8.3%	8.6%	Iowa

Available Housing

Figures 4.2 and 4.3 show Muscatine's housing stock by year built and recent construction trends. The median year built for housing units is 1962.

Newer homes tend to be more expensive, making older homes a more affordable option. When it comes to increasing the availability of affordable housing, older housing stock plays a crucial role.

Figure 4.2: Year Units Built

	Units
Before 1900	340
1900 to 1939	3,390
1940 to 1969	2,021
1970 to 2000	1,345
After 2000	3,390
Median Year Built	1962

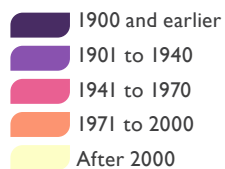
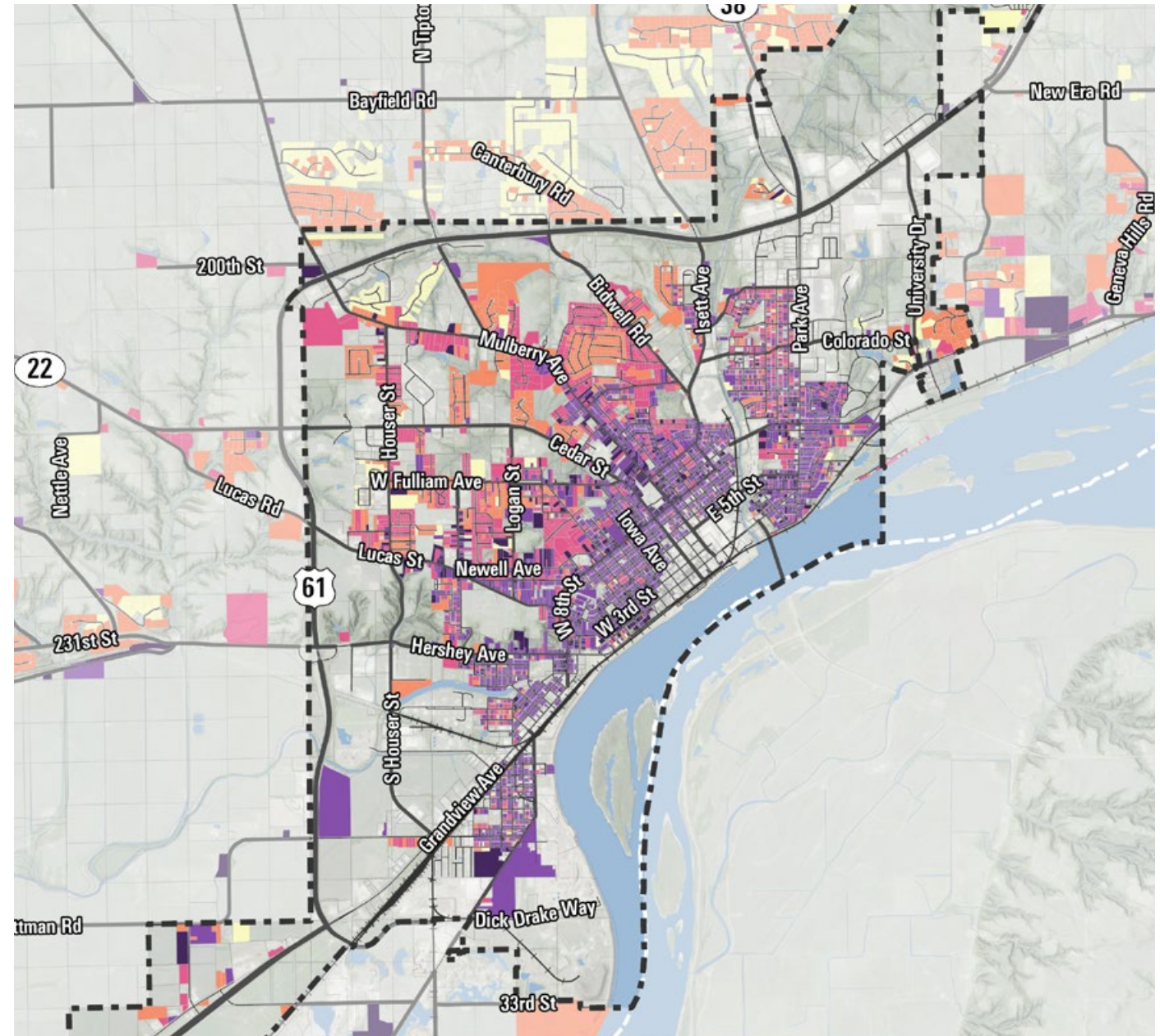


Figure 4.3: Historical Residential Construction



Source: RDG Planning & Design

Housing Needs

Muscatine could grow by at least 1,350 people by 2045. Chapter 1 includes the methodology for Muscatine's future population growth and its implications for future land needs for residential use. Muscatine needs more housing and options to provide for this growth.

Collaborate Muscatine's initiatives aim to add 2,000 new housing units by 2033, encouraging in-commuters to become residents. This growth is directly tied to their goal of increasing Muscatine Community School District enrollment by 5%, reaching over 4,000 students. The dual targets emphasize the importance of housing development to encourage a growing population.

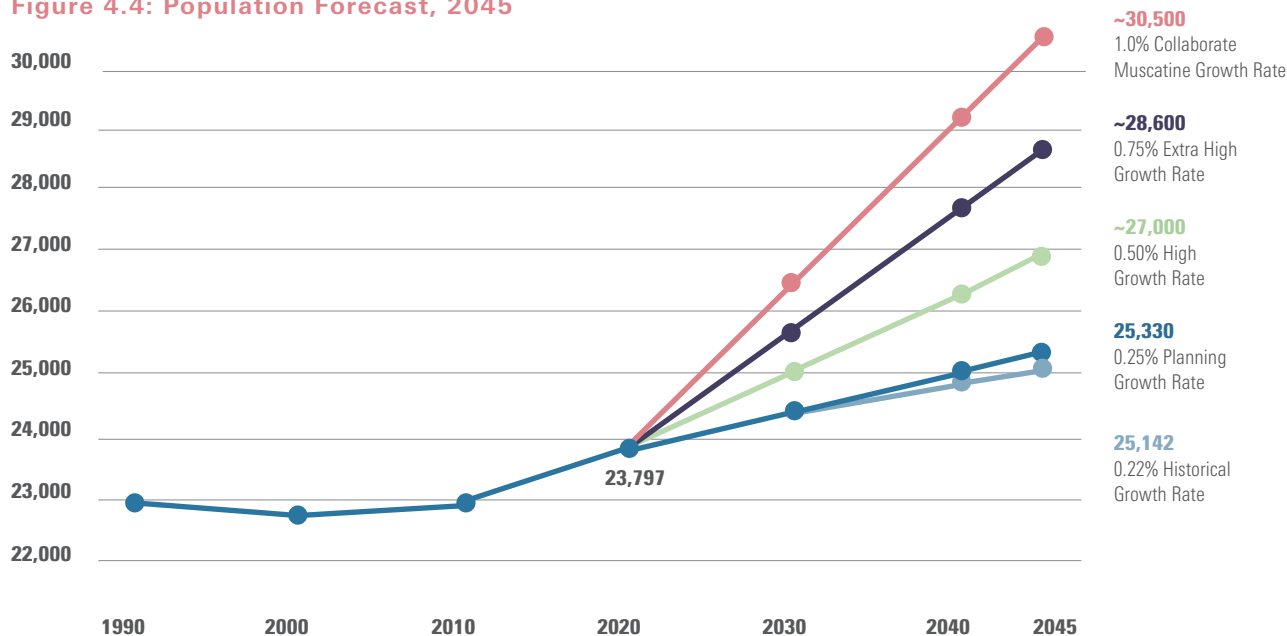
Housing frames Muscatine's past and is paramount for Muscatine's future to support growth. **The growth of neighborhoods in Muscatine spurs the need for more community services and housing to keep up with demand.** People in Muscatine express desire for more housing options, which is illustrated in the Future Land Use map. The context for how these homes get provided or sustained is critical for meeting the vision in other parts of the Plan.

Muscatine's greatest housing needs include:

- New Entrants to Homeownership
- Households with Children
- Older Adults
- Attainability for the Workforce

Like the Future Land Use Map, the policies to meet housing goals are multi-faceted. These policies allow more flexibility in the market. Muscatine will need to be flexible for how the market can fit into the community's vision for the future. Accommodating the market means accommodating new resident demands and existing resident needs, as well as the developer's ability to help meet those demands and needs.

Figure 4.4: Population Forecast, 2045



Source: RDG Planning & Design

Housing Projections

Residential Land Needs

Muscatine needs to convert at least 250 acres of land to residential use. Chapter 1 includes methodology for forecasting future land needs to support residential development. Based on the residential mix of housing types, a planning mix should include:

- 60% low density (average of 3 units/ acre)
- 20% medium density (average of 8 units/acre)
- 20% high density (over 14 units/acre)

Baseline projections in Make it Muscatine call for 250 acres of residential development, but achieving Collaborate Muscatine's aspirational goal of 2,000 new housing units by 2033 may require more land. This will depend on strategic land assembly, infill projects, and growth area expansions to provide needed diverse housing options.

Housing Demand

Housing demand to support future population growth indicates a need for 1,200 new units at minimum through 2045. This demand is based on the planning growth rate of 0.25%. If Muscatine grows at a faster rate, more units may be needed (see figure 4.6). The Make it Muscatine housing model anticipates that an annual average of at least 48 units will achieve this growth. This model assumes:

- Average household size will continue to shrink from 2.41 in 2020 to 2.31 by 2045 with the aging population.
- Vacancy rate will shrink from 8.7% to 6.8%, allowing some units to be reoccupied.
- Replacement of about 200 units over the next 20 years. There may be redevelopment opportunities to provide new, high quality units after removal of blighted units.

Collaborate Muscatine's ambitious goal of 2,000 new units by 2033 will require the construction of 200 units per year, far above the baseline need of 48 units per year. Reaching this benchmark will demand stronger policies, incentives, and expanded land supply to support this accelerated growth.

Figure 4.5: Housing Unit Forecasts at 0.25% Growth, Planning Growth

	2020	2035	2045	Total
Population at End of Period	23,797	24,705	25,330	
Household Population at End of Period	23,433	24,327	24,942	
Average Population Per Household	2.41	2.35	2.31	
Household Demand at End of Period	9,723	10,352	10,798	
Projected Vacancy Rate	8.7%	7.6%	6.8%	
Unit Needs at End of Period	10,650	11,201	11,589	
Replacement Need (Total Lost Units)		120	100	220
Cumulative Need During Period		701	488	1,189
Average Annual Construction Need		47	49	48

Source: RDG Planning & Design

Figure 4.5b: Housing Unit Forecasts at 0.75% Growth, Extra High Growth

	2020	2035	2045	Total
Population at End of Period	23,797	26,619	28,684	
Household Population at End of Period	23,433	26,193	28,225	
Average Population Per Household	2.41	2.35	2.31	
Household Demand at End of Period	9,723	11,146	12,219	
Projected Vacancy Rate	8.7%	7.6%	6.8%	
Unit Needs at End of Period	10,650	11,993	13,050	
Replacement Need (Total Lost Units)		120	100	220
Cumulative Need During Period		1,463	1,156	2,620
Average Annual Construction Need		98	116	105

Source: RDG Planning & Design

housing recommendations

Table 4.6 provides a summary of recommendations from previous studies that are relevant to this Plan. This Plan provides additional recommendations, which includes some crossover with past recommendations. These studies include:

- **2024 County Housing Study.** The 2024 Muscatine County Housing Analysis (2024 MCHA) includes a framework for future housing policy that applies to this comprehensive plan.
- **2017 City Housing Demand Study.** The 2017 Housing Demand Study (2017 HDS) provides several recommendations that are still relevant today.

The four Make it Muscatine housing goals are not meant to replace the findings of recent, detailed housing studies, but rather build upon and reinforce them. The four Make it Muscatine housing goals are:

1. **Support attainable housing options through partnerships, policy, and public incentives.**
2. **Offer a range of housing types to accommodate workers and residents in all stages of life.**
3. **Grow neighborhoods that create connected communities and not secluded streets.**
4. **Have quality existing neighborhoods with support to encourage reinvestment, conservation, and enhancement of existing housing.**

Table 4.6 shares the policies and strategies the Make it Muscatine housing goals are built upon, and have been the findings of previous recent studies.

Table 4.6: Housing Recommendations

Housing Policy/Strategy	Source*
1. Build 2,000 new housing units in the City of Muscatine by 2033.	Collaborate Muscatine
1a. Attract 10-20% of in-commuters (or other new workers) to reside in Muscatine by 2033.	Collaborate Muscatine
1b. Support population growth and attract new families to achieve a 5% increase in K-12 enrollment in MSCD by 2033.	Collaborate Muscatine
2. Invest in the existing housing stock: Improve existing units for current and future residents.	2024 MCHA
3. Incentivize new housing types: Encourage the private sector to develop missing middle housing.	2024 MCHA
4. Promote infill development: Build new units on existing lots to fill in depleted neighborhoods.	2024 MCHA
5. Expand educational opportunities for future homeowners: Increase outreach and funding of existing programs.	2024 MCHA
6. Create intentional planned developments: Design needed housing developments with functionality, connectivity, and affordability in mind.	2024 MCHA
7. Become investment ready: Establish policies, practices, and partnerships to prepare for future housing investment and development.	2024 MCHA
8. Plan transportation routes to enable future development, reserve rights-of-way in advance, and build with development as it occurs.	2017 HDS
9. Require a minimum amount of street connectivity to enable efficient service by fire and police. Limit the number of cul-de-sacs and dead-ends permitted.	2017 HDS
10. Growth should be contiguous to existing development to reduce the amount of infrastructure required.	2017 HDS
11. Be consistent with the Future Land Use Map contained in the Comprehensive Plan.	2017 HDS
12. Reinforce public features and amenities to encourage private market action.	2017 HDS
13. Maintain the housing stock in a good state of repair.	2017 HDS
14. Target property maintenance initiatives on properties with moderate infractions.	2017 HDS
15. For any structures that cannot be rehabilitated, the parcels should be targeted for infill development that respects the character of the surrounding neighborhood in terms of use, style, and density.	2017 HDS

Table 4.6b: Housing Recommendations (Continued)

Housing Policy/Strategy	Source*
16. For historic neighborhoods, continue to seek state assistance and historic status for neighborhoods of potential significance.	2017 HDS
17. Reinforce public features and amenities to encourage private market action.	2017 HDS
18. Often neighborhood deterioration occurs, in part, because of compatibility issues with adjacent land uses. These compatibility issues should be explored and the impacts should be mitigated through relocation of the use or an improved buffer between the land uses.	2017 HDS
19. Targeted land assembly and appropriate infill redevelopment.	2017 HDS
20. Target rehabilitation programs to blighted areas with the highest priority given to those homes with structural issues and a lower priority given to homes with aesthetic issues only.	2017 HDS
21. Target areas with high concentrations of vacant or underutilized land for acquisition, redevelopment, and/or rehabilitation.	2017 HDS
22. Solicit competitive proposals from the development community to generate the best reuse/redevelopment plan for strategic redevelopment opportunities.	2017 HDS
23. Consider an expedited review process for infill and redevelopment projects led by the private market.	2017 HDS
24. Explore creative financing and program applications to create a positive and concentrated impact on a neighborhood.	2017 HDS

**Wording is cited from some previous planning documents for consistency. For more detailed information, visit the referenced source.*

Guiding Principle: Support attainable housing options through partnerships, policy, and public incentives.

Base policies on the understanding that delivery of attainable units at lower price points requires public or community-based assistance to achieve economic feasibility. The 2024 Muscatine Submarket Analysis of the Muscatine County Housing Market Analysis identified significant gaps in housing availability across several income ranges. Recommendations include:

- **Update regulations to align with the Future Land Use Plan.** Adjustments to zoning regulations should encourage moderately priced housing forms in new developments and on infill lots. These forms include small lot single-family development, duplexes or two-unit structures that may include an owner-occupant, and smaller townhomes or rowhome structures.
- **Review and update ordinances and building codes, where possible, for barriers to housing diversity.** Traditional zoning ordinances value low density and separation of different land uses. The possibility of tiny homes, accessory dwelling units, lot sizes narrower than 50 feet in width, or other housing types should not require special approvals in most residential districts.
- **Coordinate with private developers to discuss barriers to building mixed-income developments.** Developers often have the best insight on the market, and can help identify issues with being able to provide lower price points. Often, this requires pooling funds from many sources for the greater good of the community. The public and private sectors should work together to identify additional barriers, and create a plan for how to overcome them.
- **Accommodate innovation.** Policy should encourage and moderate the risks of non-conventional or emerging forms of residential development that accommodate emerging markets but are unfamiliar to many conventional builders and developers.
- **Grow the number of affordable, builder-ready lots.** By making more land available for development, the community can attract builders and encourage the construction of housing at a lower cost. The cost to bring a lot up to “builder-ready” standards can significantly increase the price of the final product.
- **Build partnerships to share development risk.** The private market cannot meet the cost to build new at an affordable price point alone. Partnerships between private developers, government entities, and/or non-profit organizations will be necessary.
- **Continue to invest in first-time home-buyer programs.** Investment in first-time home-buyer programs helps Muscatine attract and retain young professionals and their families. These programs make homeownership more accessible by reducing financial barriers, such as down payments and closing costs.
- **Establish home buying incentives for target sectors.** These sectors could include education and health care workers. Incentives may include downpayment assistance and/or closing costs. These incentives may be organized by Collaborate Muscatine to incorporate their effort specifically targeting households in the 25 to 40 age range. Those most active in the workforce and most likely to have children enrolled in Muscatine schools, strengthening the labor force and community institutions.

Guiding Principle: Offer a range of housing types to accommodate workers and residents in all stages of life.

Young families and independent and active older adults in Muscatine each seek settings that provide them with the features they need in their stages of life. The 2024 Muscatine Submarket Analysis identified need for all housing types, including senior housing. Recommendations include:

- **Regularly review recent housing studies and update when necessary.** Recent housing studies done in Muscatine and Muscatine County help understand the underlying causes of housing shortages. Consistently reviewing recent housing studies ensures that the community tracks its progress on the goals, policies, and strategies, and can help identify the right time for necessary updates.
- **Consider Universal Design Standards for at least a portion of all units within a more substantial project or subdivision.** Closely tied to accessible design, Universal Design means that every aspect of a home from the bathroom to the garage is more convenient and comfortable to use for every individual, not labeled by age or ability.
- **Increase the availability of rental units at all price points.** In order to attract and retain a diverse population, Muscatine should strive to increase the availability of rental units across all price points. A wider range of rental options ensures that young professionals, families, and seniors can all find housing that meets their needs and budgets. A well-balanced rental market enhances community stability and can help prevent housing shortages, reducing financial strain on residents.
- **Encourage incentives for large scale projects to incorporate accessible design standards into at least a portion of units.** The City should review its codes as they relate to housing. Accessible design standards include features that are difficult to add later. Therefore, homes can easily be adapted for aging or physical disabilities and should be considered as requirements in certain developments.
- **Use data from the most recent Housing Submarket Analysis to develop and encourage policy that provides mixed-use neighborhoods.** Flexibility for mixed-use areas is integrated into the Future Land Use Map. Integrating complementary uses can help encourage activity at various times of day, increasing the security, vitality, and number of people using public spaces. Mixed-use developments also allow residents in them to receive some or all of their necessary goods and services without needing to drive. Policy should not discourage integrating services near and within neighborhoods.
- **Enhance mobility by expanding housing options.** Mixed-use neighborhoods provide walkable access to schools, parks, and essential amenities while offering retirees convenient, low-maintenance living. A diverse housing supply, including apartments, townhomes, and single-family homes within a neighborhood, ensures that residents can find suitable housing as their needs change over time.
- **Increase housing options for aging adults.** Adults over the age of 55 are the fastest-growing age cohort in Muscatine. To accommodate for their growth, and open up existing units for the next generation, new options should be made available.

Guiding Principle: Grow neighborhoods that create connected communities and not secluded enclaves.

As Muscatine continues to grow into the neighborhood growth areas, the connection between the new neighborhoods and the existing community are vital. Neighborhoods should have several access points and allow for traffic, pedestrians, and bicyclists to move throughout them. Recommendations include:

- **Develop policy and strategies for infill development, ensuring incentives match needs/costs.** Demolitions often result in vacant lots that add to other vacant lots in the city that have not been developed for various reasons. A portion of new housing options to accommodate needs or to replace dilapidated housing should happen on these vacant infill lots. Infill development takes advantage of existing infrastructure, helps increase property values, and stabilizes neighborhoods.

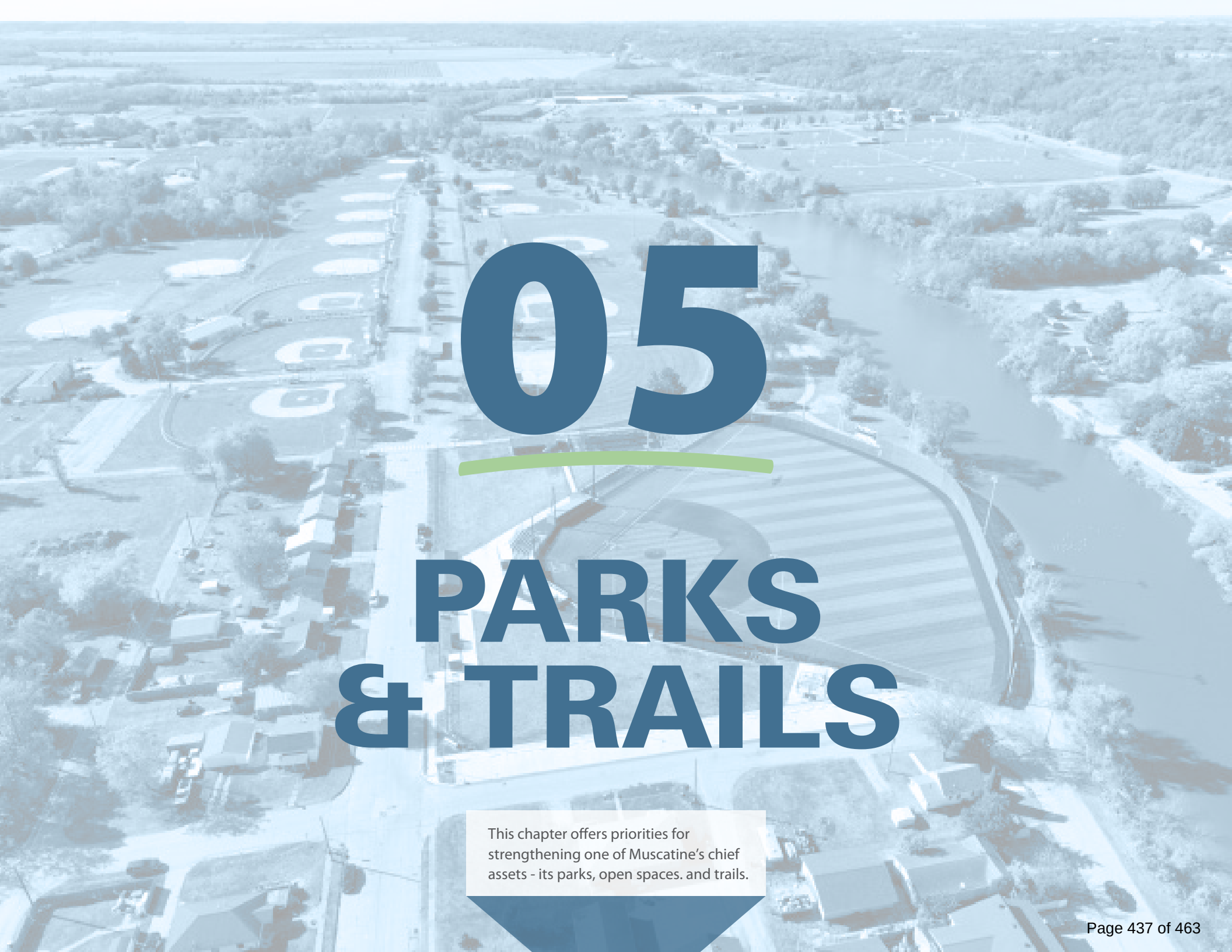
- **Prioritize infill development by creating streamlined approval processes for infill development proposals.** Infill development makes better use of existing infrastructure while addressing housing needs efficiently. By reducing hurdles, the community can encourage builders and developers to revitalize underused land, creating new housing options without the added costs of lot development.
- **Follow the Future Mobility Plan in development of new and growth of existing neighborhoods.** Connection throughout and between neighborhoods is important for emergency vehicles and the general feeling of a community. Developments should limit use of cul-de-sacs and dead ends.

Guiding Principle: Have quality existing neighborhoods with support to encourage reinvestment, conservation, and enhancement of existing housing.

Muscatine's housing stock is aging, largely because Muscatine is such a historic community. Muscatine's oldest homes are more attainable from a price perspective than other parts of Muscatine. Recommendations include:

- **Complete studies of core neighborhoods.** Specific neighborhood studies should identify where maintenance and rehabilitation funds can be most effective. These neighborhoods may benefit from already installed infrastructure and can have a similar home value on a per acre basis as new neighborhoods.
- **Incentivize investment in rehabilitation of existing homes.** The existing housing stock in Muscatine is the lowest-cost housing in the community. Investing in their rehabilitation ensures they remain safe, functional, and appealing for residents.

- **Invest in neighborhood engagement programs.** Investing in effective neighborhood engagement programs involves partnerships of the City, residents, and non-profit groups. Consider developing formal neighborhood associations that can help lead outreach and build social connections.
- **Create micro reinvestment and enhancement programs for the most vulnerable neighborhoods.** Targeted reinvestment funding for neighborhoods in need can be more effective than broad, city-wide programs. Targeted reinvestment allows neighbors to see the results of new investment happening more easily than a city-wide program where the effects are more diffused.

An aerial photograph of a park area, featuring several baseball fields with white bases and green grass, a winding river, and surrounding residential and wooded areas. The image is overlaid with a semi-transparent blue filter.

05

PARKS & TRAILS

This chapter offers priorities for strengthening one of Muscatine's chief assets - its parks, open spaces, and trails.

05

Contents

The Parks & Trails Chapter includes the following elements:

- *Guiding Principles*
- *Existing Conditions*
- *Future Parks Plan*
- *Future Trails Plan*
- *Key Initiatives*

Guiding Principles

- *Adapt the recreation system with features that serve the community's changing needs.*
- *Ensure an inter-connected trail and sidewalk system, linking all major parks and community destinations.*
- *Maintain natural areas, parks, and open spaces that connect in and around the City, using trails as the primary routes.*
- *Celebrate and promote the parks and trail system as a signature asset to attract and retain people to the City.*

Existing Conditions

Parks and recreation spaces play an important role in community quality of life. Muscatine needs places that provide opportunities for exercise, relaxation, socialization, and connection with nature.

This chapter provides an overview of the parks and trails that are accessible to the people of Muscatine, and includes spaces that are managed by the City and affiliate organizations.

The City of Muscatine has 25 parks and recreation facilities. Figure 5.1 shows the overall acreage of parks in the City and compares it to the standards shared by the National Recreation and Park Association (NRPA).

Overall, the City exceeds the NRPA standard for acres of park space per 1,000 residents. Golf courses, the cemetery, and Pollinator Park are excluded from the calculations and represent ~274 acres in Muscatine.

Figure 5.2 shows the location of Muscatine's parks and service area rings. A quarter-mile to a half-mile ring is considered the range that residents are more likely to access a park by walking or bicycling. Barriers, such as Highway 61, influence the convenience of accessing parks. Most neighborhoods have convenient access to parks except for the northwest area near Mulberry Avenue.

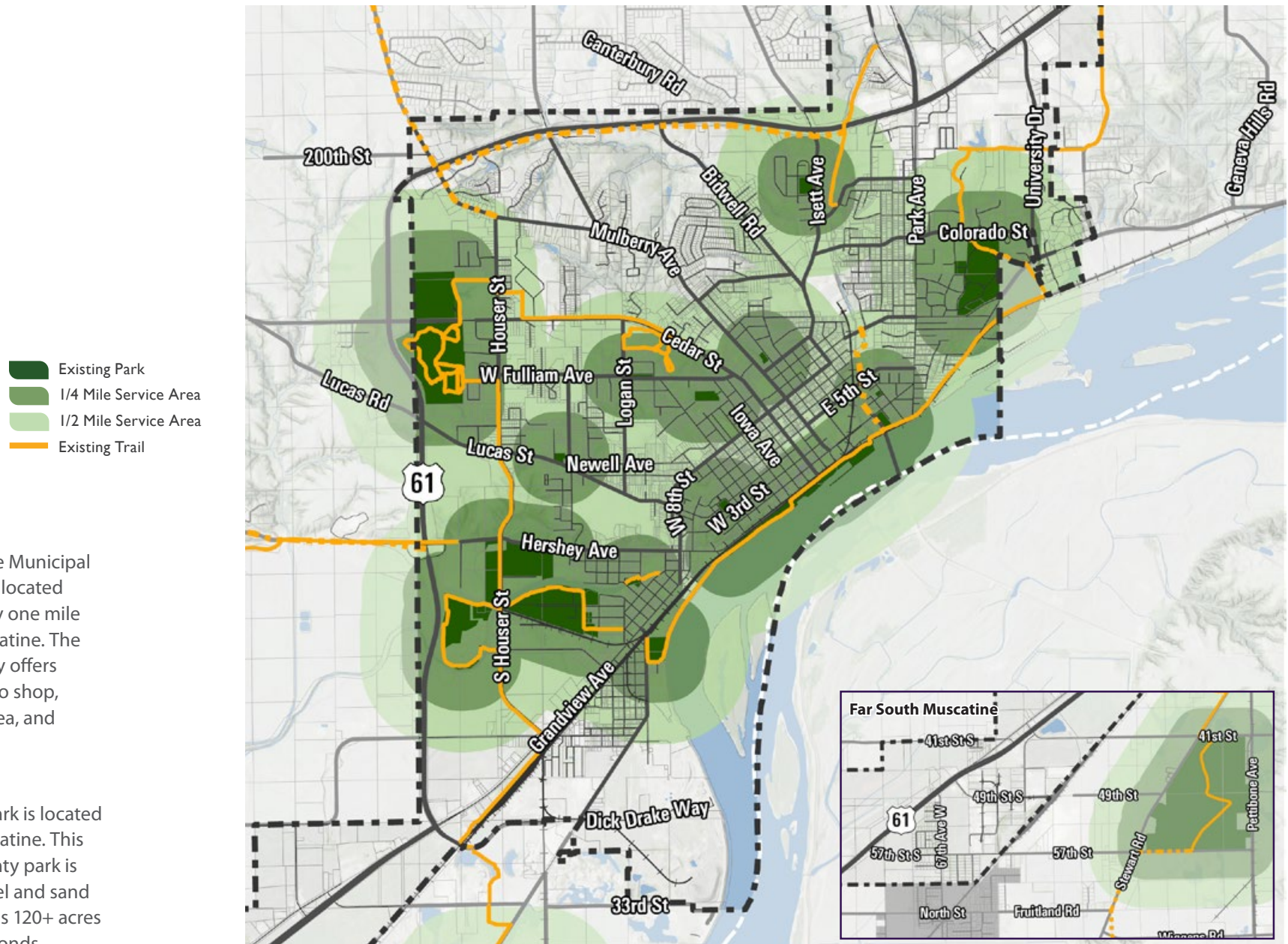


Figure 5.1: Park Acreage and Comparison

	Existing Acreage	Acres Per 1,000 Residents	NRPA Standard (per 1,000 residents)
Community Park	~253	10.6	8 acres
Neighborhood Park	~43	1.8	2 acres
Mini Park	~11	0.5	Varies
Total	~308	12.9	10 acres

Sources: NRPA, City of Muscatine, RDG

Figure 5.2: Existing Parks and Service Areas



Not shown:

The Muscatine Municipal Golf Course is located approximately one mile north of Muscatine. The 18-hole facility offers a complete pro shop, concession area, and driving range.

Deep Lakes Park is located south of Muscatine. This 435-acre County park is a former gravel and sand quarry that has 120+ acres of lakes and ponds.

Source: RDG Planning & Design, City of Muscatine

future parks plan

User preferences for parks and trails change throughout their lifetime and often follow lifestyle trends. A balanced park and recreation system should include both active and passive opportunities.



Policies

Key policies of the Plan include:

- Engage residents in the design of neighborhood and community parks.
- Reinvest into existing parks, adapting their program to serve residents. This may include changes in circulation, new equipment, and additional landscaping.
- Create park spaces that are diverse, accessible, and meet the needs of current and future residents.
- Ensure that developers dedicate land for parks and that the land provides functional space for the public use.
- Protect natural drainage ways and steep terrain for its ecosystem services, biodiversity, natural beauty, agriculture, and recreation.
- Identify maintenance costs for park improvements to ensure that investments are sustainable.
- Design a unified signage system as set forth in the adopted Wayfinding Plan.

Priorities

The Plan includes recommendations for improving individual parks shown in Figures 5.3a-5.3c. More detailed study is necessary to fully understand each park's unique needs. A key priority of this Plan is to **prepare a Parks & Recreation Comprehensive Plan**. The City should initiate a

Parks & Recreation Comprehensive Plan that inventories the condition of each park, ADA accessibility, and replacement needs. The plan should also include benchmarking standards to other communities and designs for parks and trails enhancements. Launching this plan should occur before any new parks are incorporated into the system.

Implementation Tools

- **Conservation easements.** Conservation easements are legal mechanisms for landowners to place voluntary restrictions on the future use of their land.
- **Public acquisition.** In certain instances, the City may have the opportunity to acquire land in sensitive flood or drainage areas.
- **Subdivision regulations.** Regulations can require buffers, typically maintained in outlots that work with vegetation to improve water quality and water management. These preserved areas may be able to double as community parks or gathering spaces.

Figure 5.3: Park Priorities

	Park Name	Schedule			Priorities
		<10 Years	10-20 Years	20+ Years	
1	Brook Street Park 0.4 acres			●	Replace Playground
2	Deep Lakes Park Owned by County				Owned by County
3	Discovery Park Owned by County			●	Owned by County
4	Duncan Park 2 acres		●		Decommission Park
5	Eversmeyer Park 1.9 acres		● ● ●		Replace Playground Enhance Shelter Add Water/Electric
6	Fourth Street Park 1.9 acres		● ●		Replace Playground Add Shelter
7	Fuller Park 53 acres	● ● ● ●			Improve Parking Lot Improve Stormwater Management Update Restrooms Continue Trail Connections
8	Greenwood Cemetery 80 acres	● ●	● ●		Improve Water Utility Infrastructure Add Columbarium Erosion Management Complete Chapel Maintenance
9	Iowa Field 5.6 acres			●	Implement Stormwater Basin for Flash Flood Relief
10	Kent-Stein Park 66 acres	● ● ● ●	●		Expand Maintenance Building Add Miracle Baseball Field Add Trail Connection to Taylor Park Renovate Slough and Bank Replace Restroom/Concessions

Figure 5.3b: Park Priorities

	Park Name	Schedule			Priorities
		<10 Years	10-20 Years	20+ Years	
11	Longview Park 2 acres	●	●		Replace Fence/Lighting Reforestation
12	Lucas Street Park Owned by Utility 2 acres		● ● ●		Replace Baseball Fields Improve Shelter Update Parking
13	Mad Creek Greenway 1.1 acres	● ●			Replace Trail Connections to River Continue Trail Connections
14	Mark Twain Overlook Owned by State 3 acres	●	●		Acquire from the State Prepare Master Plan for Site
15	McKee Park 9 acres		● ●		Prepare Park Master Plan Enhance Natural Areas
16	Municipal Golf Course 164 acres	● ●			Replace Clubhouse Prepare Master Plan for Course
17	Muscatine Dog Park 6 acres	●	●		Add Restroom Continue Trail Connections
18	Soccer Complex 39 acres	●	●		Expand Maintenance Facility Upgrade Concessions & Admin
19	Musser Park 11 acres	●	● ●		Improve Stormwater Management Replace Playground Replace Skate Park

Figure 5.3c: Park Priorities

Park Name	Schedule			Priorities
	<10 Years	10-20 Years	20+ Years	
20 Oak Park 6 acres	● ●	●	● ●	Replace Shelter Improve Stormwater Management Update Restroom Replace Playground Add Splashpad
21 Riverside Park 31 acres	●	●		Implement Riverfront Plan
22 Taylor Park 3 acres				Continue Maintenance
23 Weed Park 64 acres		●	●	Prepare Park Master Plan Upgrade Aquatics Center
24 Woodland Park <i>Proposed New Park</i> <i>(see page 78)</i> ~38 acres	● ● ●			Property Aquisition (<10 years) Commission Park (<10 years) Continue Trail Connections (<10 years) Prepare Park Master Plan (<10 years)
25 MUSCO Sports Center and the Dome ~3 acres	●			Complete Facility (2025) Continue Maintenance
26 Kruse Memorial Park	●			Complete Facility Continue Maintenance

Muscatine boasts an exceptional park system which should continue evolving to meet emerging trends.

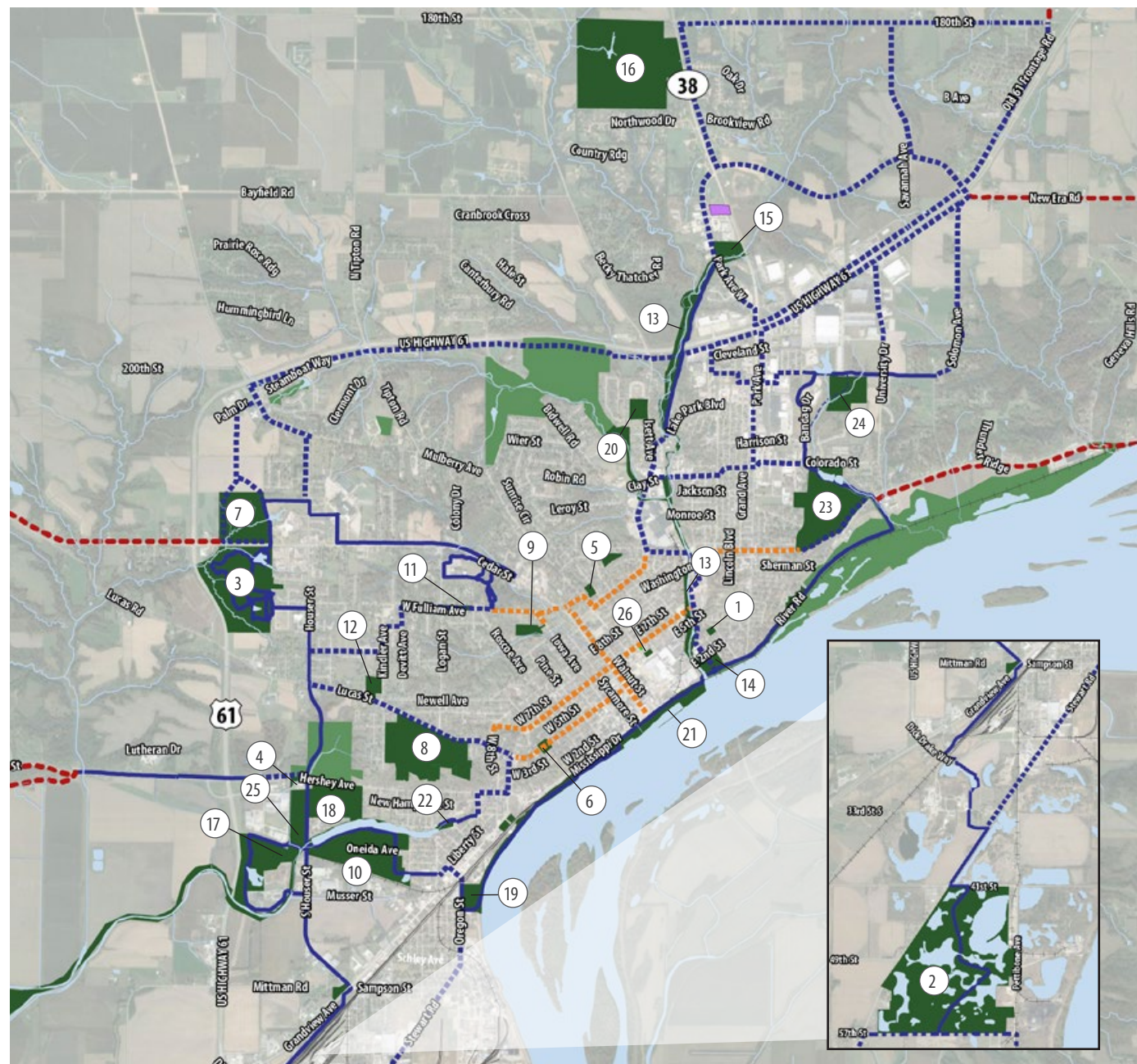
Growing enthusiasm for soccer and pickleball in Muscatine highlight the opportunity to enhance and expand recreational spaces.



Figure 5.4: Future Parks Plan

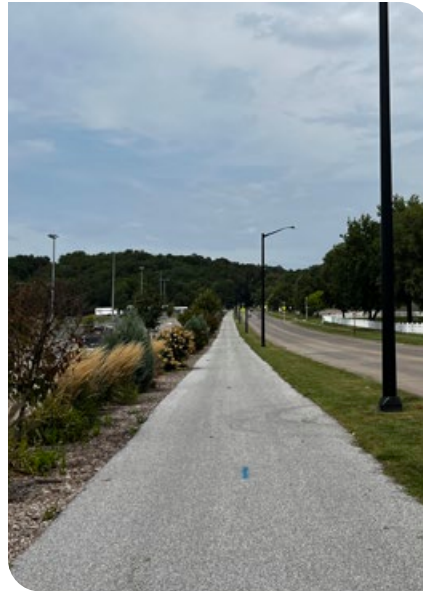
- 1 Brook Street Park
- 2 Deep Lakes Park (County Park)
- 3 Discovery Park
- 4 Duncan Park
- 5 Eversmeyer Park
- 6 Fourth Street Park
- 7 Fuller Park
- 8 Greenwood Cemetery
- 9 Iowa Field
- 10 Kent-Stein Park
- 11 Longview Park
- 12 Lucas Street Park
- 13 Mad Creek Greenway
- 14 Mark Twain Overlook
- 15 McKee Park
- 16 Municipal Golf Course
- 17 Muscatine Dog Park
- 18 Muscatine Soccer Complex
- 19 Musser Park
- 20 Oak Park
- 21 Riverside Park
- 22 Taylor Park
- 23 Weed Park
- 24 Woodland Park
- 25 MUSCO Sports Center and the Dome
- 26 Kruse Memorial Park

-  Existing Park
-  Proposed Park
-  Other Greenspace (Golf/Cemetery)



future trails plan

The City of Muscatine maintains over 13 miles of paved multi-use trails. Connecting individual trail segments together will begin to form a network where users can choose different routes and access multiple locations in the community.



Trail Demonstration



Improved Pathway Demonstration



Advisory Shoulder Demonstration

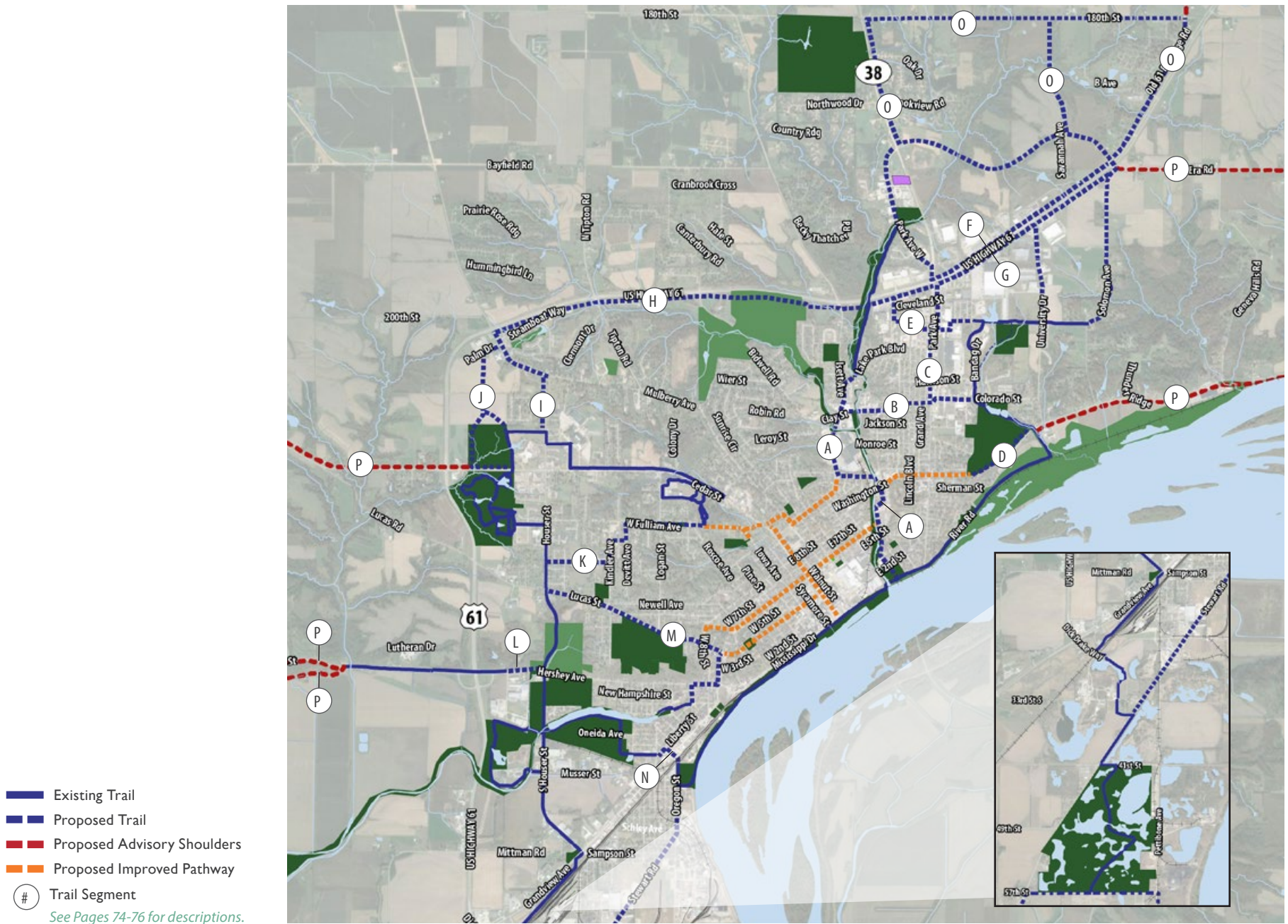
Figure 5.5 identifies a complete network of trails and include various types of application, including:

- **Trail.** Trails should be 10' minimum and should include mile-markers so users are aware of their location in the event of reporting an emergency.
- **Proposed Improved Pathways.** For the purpose of this plan, "Improved Pathways" are intended to be shared routes that require a custom design to support slower modes of transportation - pedestrians and bicyclists. The amount of right-of-way is often constrained, making the design of a trail or wide sidewalk challenging. These pathways are most often located near downtown.
- **Advisory Shoulder.** For the purposes of this plan, Advisory Shoulders are roads that have a 6' (minimum) shoulder, up to 10'. This supports slow moving vehicles, including tractors and bikes.

Policies

- Create a network of trails by linking them together and connecting them to destinations.
- Implement the Bike & Pedestrian Plan (2022).
- Ensure that trails are a minimum of 10' wide.
- Provide parking for trail users near key access points.

Figure 5.5: Future Trails Plan



Source: RDG Planning & Design

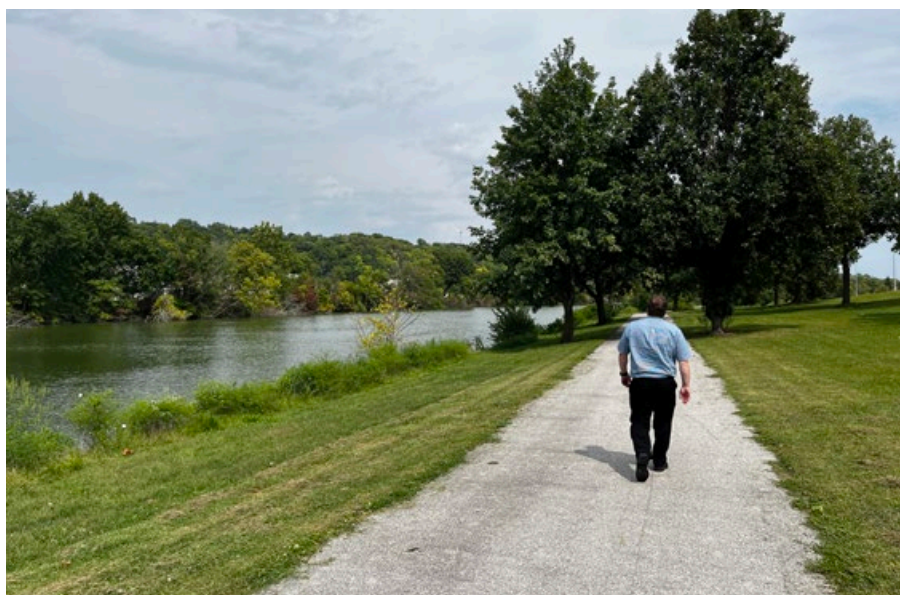
Priorities

The Future Trails Plan identifies a complete network of pathways that offers choices for users. Constructed and expanded trails should contribute to providing a safe network throughout the community. Building the network will take time and will be built incrementally.

Currently, trails are located in the right-of-way and separated from the road. Users prefer this design, yet to achieve a complete network, other facility types must be considered, such as bike lanes.

Top priorities for Muscatine to complete the local trail network include:

- **Connect Kent-Stein Park to Musser Park.** Completing the trail segment (~2,000 feet) between Kent-Stein Park and Musser Park will connect the City's premier trail with its premier park, while also connecting it to the western trail network.
- **Complete the Mad Creek Greenbelt Trail.** Completing the Mad Creek Greenbelt Trail will create a north/south spine route that connects Riverfront Park to areas north of Highway 61.
- **Complete the Highway 61 Trail.** Building a trail along Highway 61 from Mad Creek Trail



to University Drive will improve access to businesses (commuters and patrons). Extending the trail along University Drive to Keener Road would close a loop in the trail network.

- **Add Amenities to Trails.** Adding mile markers, benches, trail heads, water fountains, trash cans, and lighting are all features that should be considered for new and old trails. The Parks & Recreation Department should budget for these amenities as they see appropriate.
- **Complete the Cedar Street Path.** Adding a wide path along Cedar Street will improve the connection between downtown and Discovery Park, which also

connects to the western trails. The condition of the sidewalks along Cedar Street are in various condition, have ADA issues and obstructions, and are sometimes missing. Any street improvement project should include a new sidewalk and consider rebuilding the street to modify the placement of the curb, lane striping, and burying overhead utilities.

Projects

Many trail segments are proposed in this plan and are equally important to achieving a complete network. These trail segments are identified on page 73.

- A. **Mad Creek Greenbelt Trail.** Trail that connects Riverside Park to Highway 61. Project may need to be built in phases.
- B. **Clay/Colorado Neighborhood Trail.** Sidepath along Clay and Colorado Streets that connects the Mad Creek Trail to Weed Park.
- C. **Park Avenue Trail.** Sidepath along Park Avenue that extends to the proposed Highway 61 Trail.
- D. **Washington Street Trail.** Trail along the south edge of Weed Park, following Washington Street and connecting to the Running River Trail.
- E. **Running River Trail Extension.** Extension of the Running River Trail that follows Ford Avenue from the Bridgestone Bandag Learning Center, crossing at Park Avenue, and continuing west to 2nd Avenue, and then follows 2nd Avenue north to close a loop with the Highway 61 Trail.
- F. **Highway 61 Northside Path.** Continuous path that follows the northside of Highway 61 between Park Avenue and New Era Road. The alignment may shift to connect to business frontages or remain parallel to the highway.
- G. **Highway 61 Trail Phase 1.** Trail that follows the southside of Highway 61 between Park Avenue and New Era Road.

Figure 5.6: Park Avenue and Cleveland Crossing Node



New pathways setback from Park Avenue with connections to business entrances.

- H. **Highway 61 Trail, Phase 2.** Trail along Highway 61 between Park Avenue and Mulberry Avenue.
- I. **Saulsbury Trail, Phase 1.** Widening of the sidewalk along Mulberry Avenue and Houser Street, ultimately connecting to the High School.
- J. **Palms Drive Sidepath.** Trail that connects Mulberry Street (proposed Saulsbury Trail) and future west growth area. The trail should include a connection to the High School.

Reference names for trails were created by the author and are not considered the formal name.

- K. **Dawson Street Connection.** Widened pathway between the Houser Street Trail and Kindler Avenue that connects the Junior High to the trail network.
- L. **Hershey Avenue Trail.** Complete the 1,200' gap from Houser Street to Newcomb Boulevard.
- M. **Lucast Street Sidepath.** Trail along Lucas Street that connects the existing Houser Street Trail to Kent-Stein Park by way of Main and Mill Streets.
- N. **Musser Park to Kent-Stein Park Trail.** Trail from Kent-Stein Park, beginning at Roby Avenue to Liberty Street to Warren Street,

crossing Grandview Avenue and ending at Musser Park. This trail should include improved railroad crossings for pedestrian and bicycle safety.

- O. **Northeast Growth Area Trail Network.** Ensure that development proposals envision a trail network that connects into the City's overall trail system.
- P. **Advisory Shoulders.** Improvements to rural roads should include a 6' (minimum) shoulder up to 10'. This supports slow moving vehicles, including tractors and bicyclists.

Q. Proposed Widened Sidewalks.

Recommendation is to widen sidewalks from 4' to 6-8'. These routes provide important east/west connections in the heart of the City and include:

- » 4th Street Widened Sidewalk. East/west connection between Mad Creek Greenbelt Trail and Lucas Street.
- » 5th Street Pathway. East/west connection with fewer complications than 4th Street.
- » 11th Street Pathway. East/west connection that ties together multiple proposed trails.

National Trail Network

The Muscatine Riverfront Trail is a component of two federally recognized trail systems, including:

- **Mississippi River Trail.** Mississippi River Trail (US Bicycle Route 45) follows the Mississippi River from Minnesota to Louisiana.
- **American Discovery Trail.** The American Discovery Trail crosses the nation from San Francisco to Delaware. The closest connection passes through the Quad Cities, Davenport and Bettendorf.

The Iowa Department of Transportation prepared several studies for the alignment of these trails and are included in the Iowa Bicycle and Pedestrian Long Range Plan (2020) and Iowa's Mississippi River Trail Plan (2003). Both identify routes for the overall system. Actions to complete the missing segments for Muscatine include:

- **Connect to the Quad Cities with a trail.** The City should collaborate with the Quad Cities MPO and County to realize this project. The completion of this trail benefits the entire region of the State. Alternative routes to Highway 22 should be considered due to the roadway's constraints.

Figure 5.7: National Trail Network



- **Design a trail route from Deep Lakes Park to the City of Burlington.** The alignment of the Mississippi River Trail is not formally designated beyond following the Mississippi River. This Plan supports any initiative by the State or supporting agencies to complete this project.

Regional Trail Network

More local regional trail initiatives that would benefit local recreation include connections to regional recreation areas and parks, including:

- Saulsbury Bridge Recreation Area
- Muscatine Izaak Walton League
- Deep Lakes Park
- Wildcat Den State Park
- City of Blue Grass

The City and trails committee should collaborate with the Quad Cities MPO and County to adopt a policy that any roadway improvements to corridors between the City and the aforementioned destinations include the design and construction of a advisory shoulders or a trail.

Key Initiatives



RIVERSIDE PARK

Riverside Park has been the focus of numerous studies, most recently in 2017 as an update to its original 1997 plan. As a signature destination, the park continues to draw visitors to the city, offering stunning river views and a variety of recreational activities. Ongoing enhancements will further strengthen its appeal, attracting more visitors for special events and boosting consumer spending at local businesses. Priorities include:

1. Completing the amphitheater by 2030.
2. Initiating design and construction of the Great Lawn.
3. Initiating design of the trailhead of Mad Creek Greenbelt and Running River Trail.

Key Initiatives



TRAIL SYSTEM

The Bike and Pedestrian Master Plan (2022) identifies a complete network of trails that connect neighborhoods and destinations. Priorities include:

1. Completing the Mad Creek Greenbelt Trail from Riverside Park to Highway 61 through phases.
 - » The north segment of the Mad Creek Greenbelt trail is planned as part of the reconstruction of Isett/Cypress project.
 - » Securing funding to connect trail to Isett/Cypress project
 - » The trail from 5th Street to the riverfront should be built as a premier segment of Muscatine's overall trail system that includes points of interest and public art.
 - » The confluence of the Running River Trail and Mad Creek Trail should include a new trailhead.
2. Connecting Kent-Stein Park to Musser Park and Taylor Park.
3. Completing Highway 61 Trail.

Key Initiatives



THE SLOUGH

The slough is one of Muscatine's urban water features that links Kent-Stein Park, Taylor Park, and Soccer Complex. The City should prepare a master plan for all improvements. Priorities include:

1. Improving the water quality to support recreation and fishing.
2. Improving the surrounding landscape and creating spaces to engage the water, such as fishing platforms, seating overlooks and educational spaces.
3. Building a trail around the slough that connects all of the parks and creates a continuous loop for recreation.
4. Assembling property along the northside of the slough to create unified public space between parks.

Key Initiatives



NEW WOODLAND PARK

The plan recommends creating a new nature park east of the Bridgestone Bandage Learning Center. The rolling landscape has a labyrinth of primitive pathways hidden in a forested area. The area's proximity to the Learning Center and Running Riv-Trail System make it an ideal location to formalize this trail system into a community park, similar to Brown's Woods in Des Moines, Iowa. Priorities include:

1. Adopting the land into the park system.
2. Preparing a Master Plan for the park.



06

FACILITIES

This chapter reports on known needs for public facilities, ensuring that future development is appropriately served.

06

Contents

The Facilities Chapter includes the following elements:

- *Guiding Principles*
- *Public Facilities*
- *Sanitary Sewer Service*
- *Water service*

Guiding Principles

- *Maintain facilities in a state of good repair to prolong the life of facilities and equipment.*
- *Grow with incremental extensions of infrastructure that limits added service costs per resident.*
- *Ensure that future subdivision growth, within and on the fringe of city limits, may be able to connect to future infrastructure.*
- *Responsibly invest in public facilities and infrastructure that strategically encourages private-sector investment.*
- *Deliver emergency services effectively, particularly for future growth areas.*

Existing Conditions

The scope of this comprehensive plan does not include a technical evaluation for each public facility and service, but rather identifies needs based on interviews with facility managers.

Future initiatives are identified for each facility and service and a schedule is provided for tracking purposes. In some instances, the Plan recommends additional study because the managers of those facilities recognize that a future study requires its own process and scope of services. Content in this chapter is organized by public facilities and utilities.

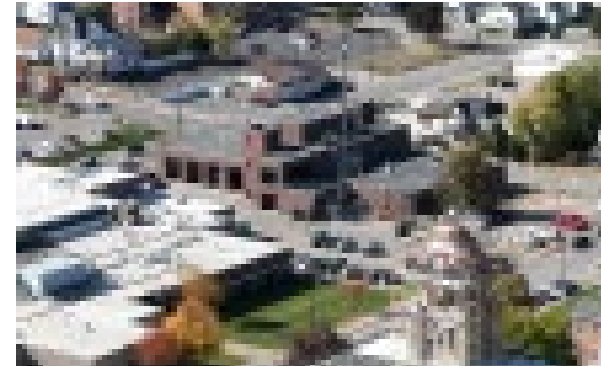
Public Facilities

Figure 6.1 identifies the public facilities managed by the City and Figure 6.2 shows their location. Facilities managed by the County and School District are excluded from Figure 6.1.

Generally, the City does not have any immediate needs for making substantial investments.

Utilities

Figures 6.3-6.5 identifies the existing service lines for sanitary sewer, water and stormwater. The maps show areas that require further investigation for improvement and possible origin locations for extending services into growth areas. The Plan does not provide a schedule for improvement, but rather acknowledges that facility managers will provide guidance to decision-makers for when projects should be commissioned.



Public Safety Building



Musser Public Library

Figure 6.1: Public Facility Future Initiatives

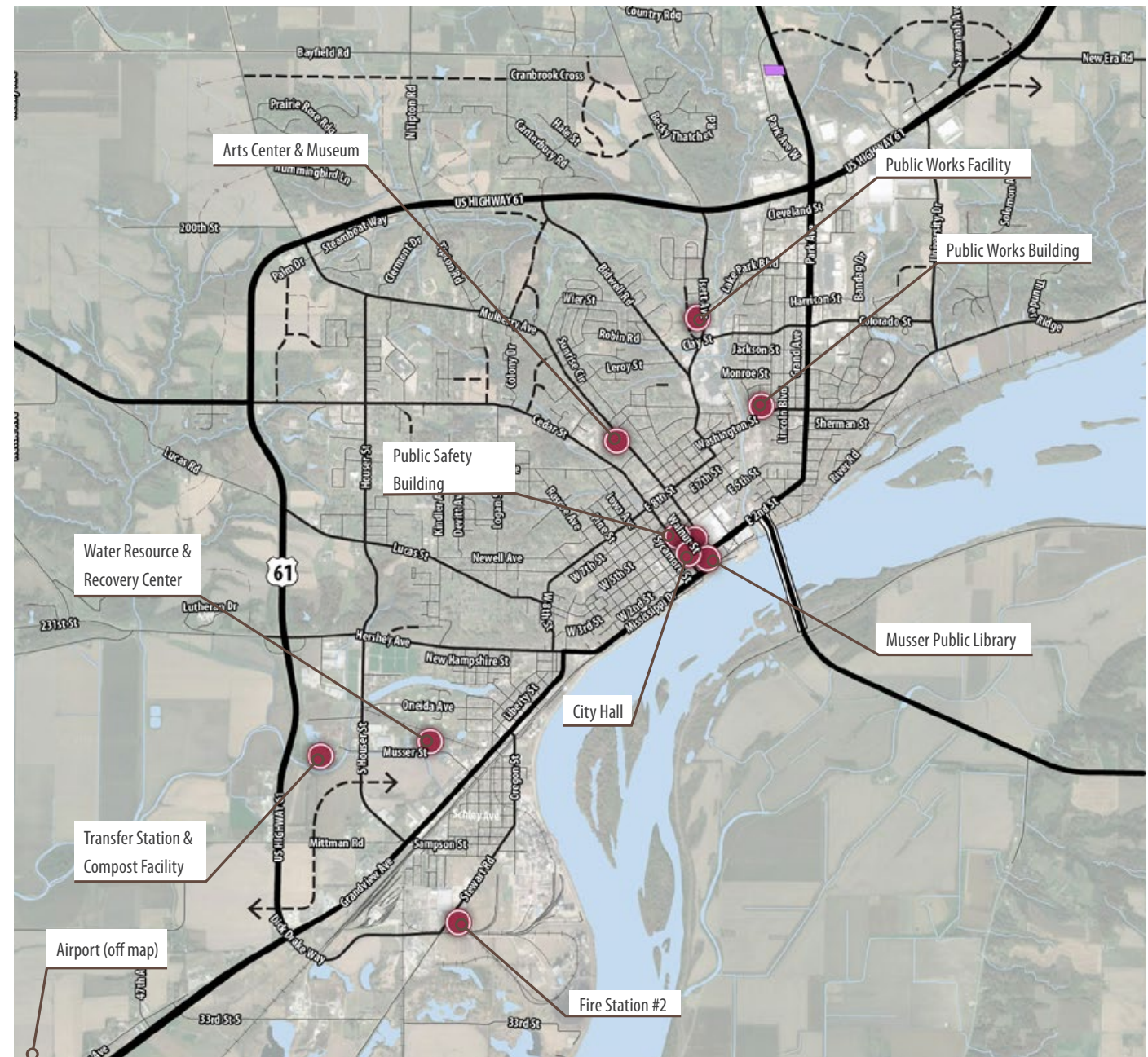
Facility	Schedule			Priorities	Notes
	<10 Years	10-20 Years	20+ Years		
City Hall 215 Sycamore Street	●			Prepare a space needs analysis to assess adequacy.	
Musser Public Library 408 E 2nd Street	●			Continue routine maintenance. The library opened in 2018. Implement plans for future outdoor patio.	
Public Works Building 1459 Washington Street			●	Continue routine maintenance	The Public Works Department has ~75 employees and 10 divisions, making it the largest city department.
Public Works Facility 1459 Washington Street			●	Continue routine maintenance.	
Arts Center & Museum 1314 Mulberry Avenue		●		Explore opportunities for expansion of space and/or services.	The Muscatine Art Center is funded in part by the Iowa Arts Council, a division of the Iowa Department of Cultural Affairs and the National Endowment for the Arts.
Public Safety Building Fire Station #1 312 E. 5th Street		●		The building (30,000 sf) supports police, fire, rescue unit and civil defense personnel.	
Fire Station #2 2124 Stewart Avenue		●		Continue routine maintenance.	
Future Fire Station #3 East of Mad Creek			●	As the City grows, the fire protection services should be studied to determine if a new fire station should be built to provide more coverage or replace an existing fire station.	
Transfer Station & Compost 1000 S. Houser Street			●	Continue routine maintenance.	
Water and Resource Recovery Facility 1202 Musser Street		●		Continue to update and implement the CIP as it relates to the Water and Resource Recovery Facility.	
Airport 5701 US-61		●		Continue to update and implement the CIP as it relates to the Airport.	
Possible Port of Muscatine	●	●	●	Collaborate with State, Regional and County to understand feasibility of the facility, and scenarios for ownership and operation of the Port of Muscatine.	

facilities

Figure 6.2 Public Facilities identifies the public facilities that are managed by the City of Muscatine. Other public uses within the community that are managed by other organizations include:

- **Muscatine Community School District.** The Muscatine Community School District serves approximately 4,800 students, providing primary and secondary education to Muscatine, Fairport, Montpelier, and parts of the rural areas of Letts and Blue Grass. Since 2013, enrollment has dropped from about 7,600 students, a decrease of 2,800. The school district operates independently from the City, so this plan does not include recommendations.
- **County Facilities.** The Muscatine County Courthouse, jail, and administration buildings are all located in downtown. Other county facilities include parks and wildlife areas. County facilities provide services to Muscatine residents, but are not maintained by the City, and thus this plan does not include recommendations.

Figure 6.2: Public Facility Map



sanitary sewer

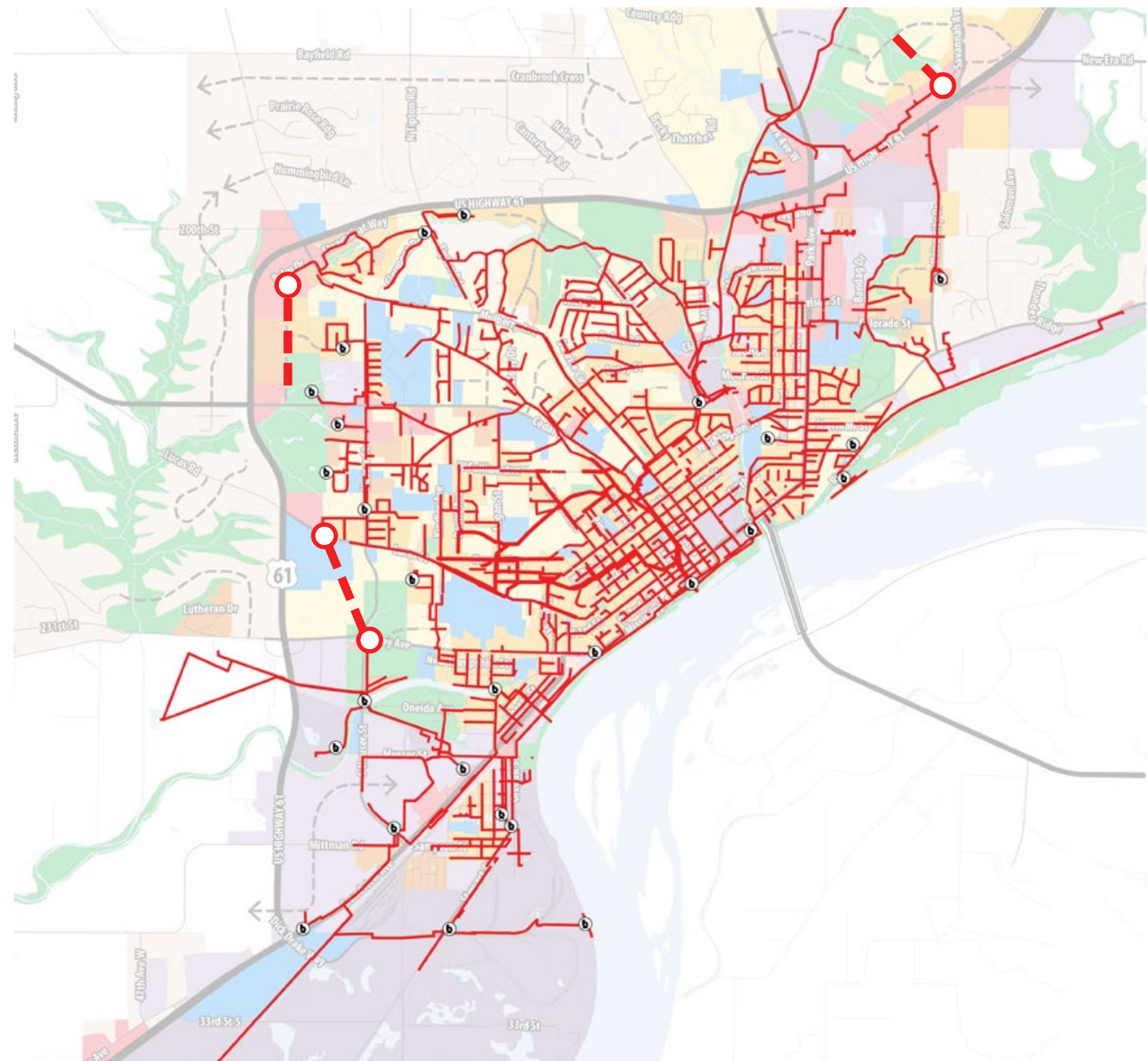
Figure 6.3 Sanitary Sewer Service Map shows existing sanitary sewer lines that serve the City of Muscatine.

The figure shows possible extensions of the system to serve future growth areas.

Policy recommendations for sanitary sewer service include:

- **West Growth Area.** Construct an interceptor within the Muscatine Slough watershed to minimize lift stations, which will allow for more growth.
- **Northeast Growth Area.** Update the feasibility study to extend services to the northeast growth area based on the land use plan and upon any proposed development. Hawkeye Engineering prepared an initial study of the “The North East Corridor Project” in 2014.

Figure 6.3: Sanitary Sewer Service Needs

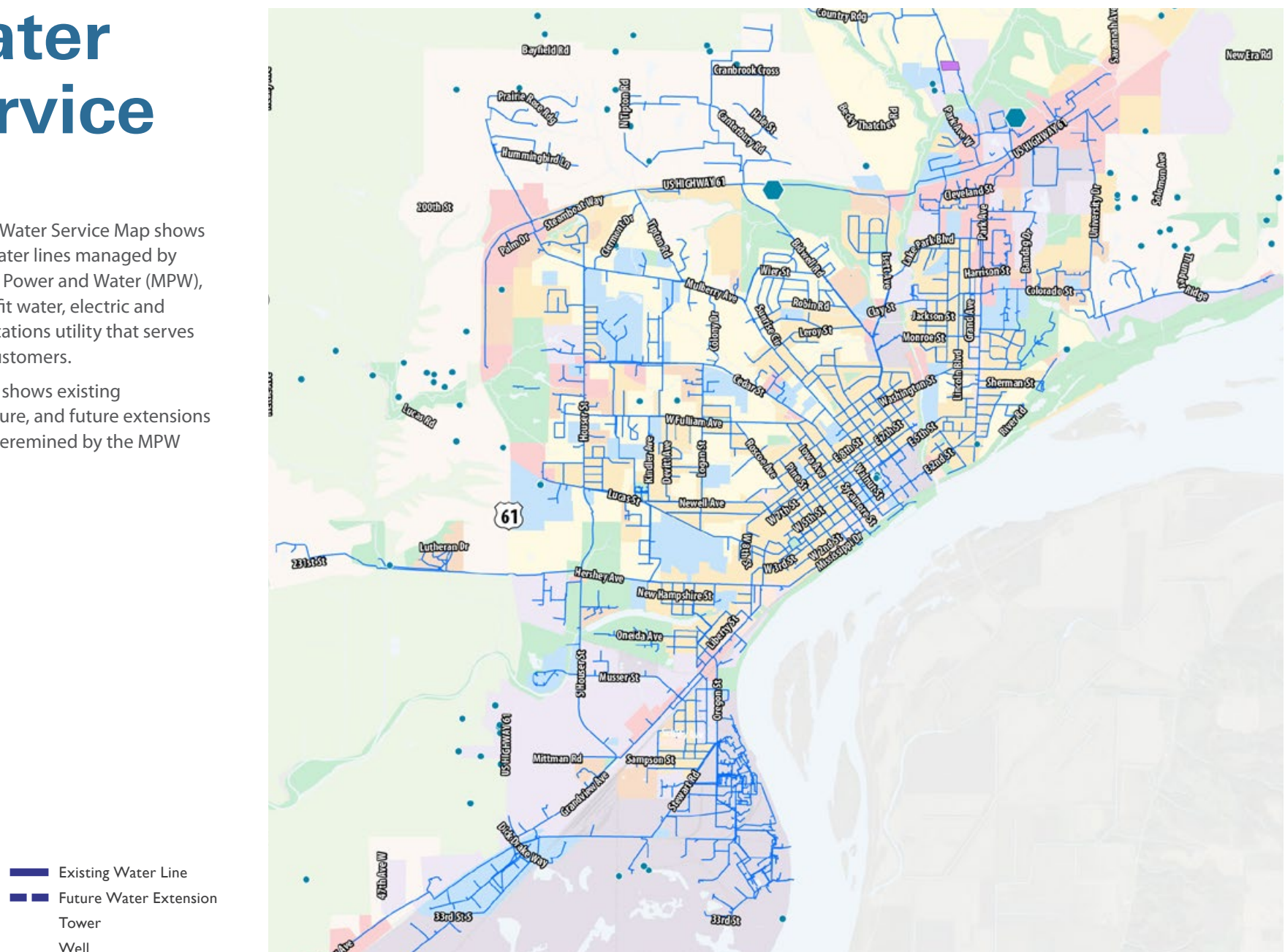


water service

Figure 6.4 Water Service Map shows existing water lines managed by Muscatine Power and Water (MPW), a non-profit water, electric and communications utility that serves ~13,000 customers.

The figure shows existing infrastructure, and future extensions will be determined by the MPW Board.

Figure 6.4: Water Service Needs



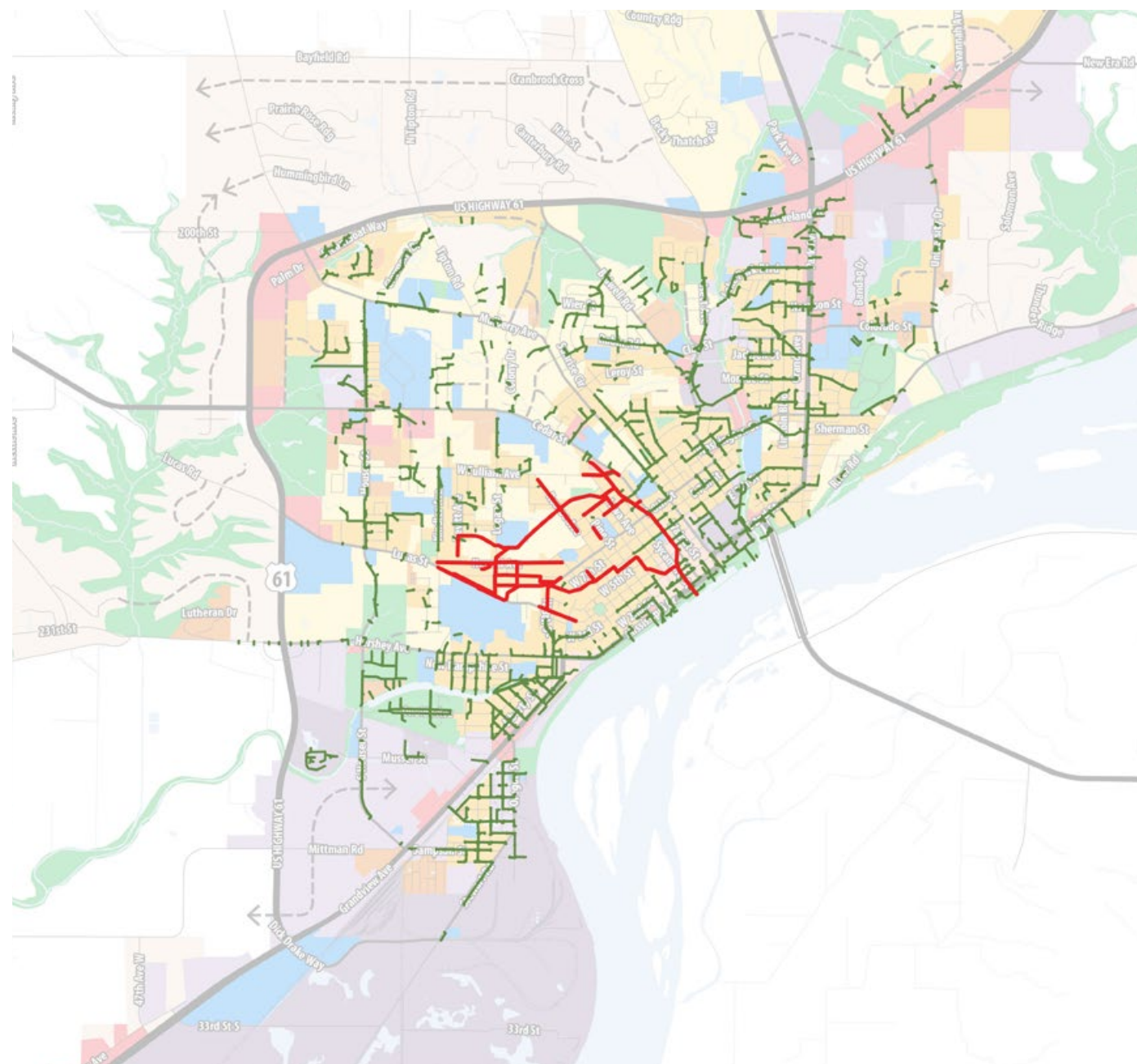
storm water

Figure 6.5 Storm Water Map shows existing lines. The Map identifies locations that reportedly experience issues during high rainfalls.

Policy recommendations for stormwater service include:

- **Prepare a stormwater management plan for the City.** Elements of the plan should consider methods for intercepting water before draining into the City's stormwater system.

Figure 6.5: Water Service Needs



A1

APPENDIX

Figure A.1: Environmental Constraints

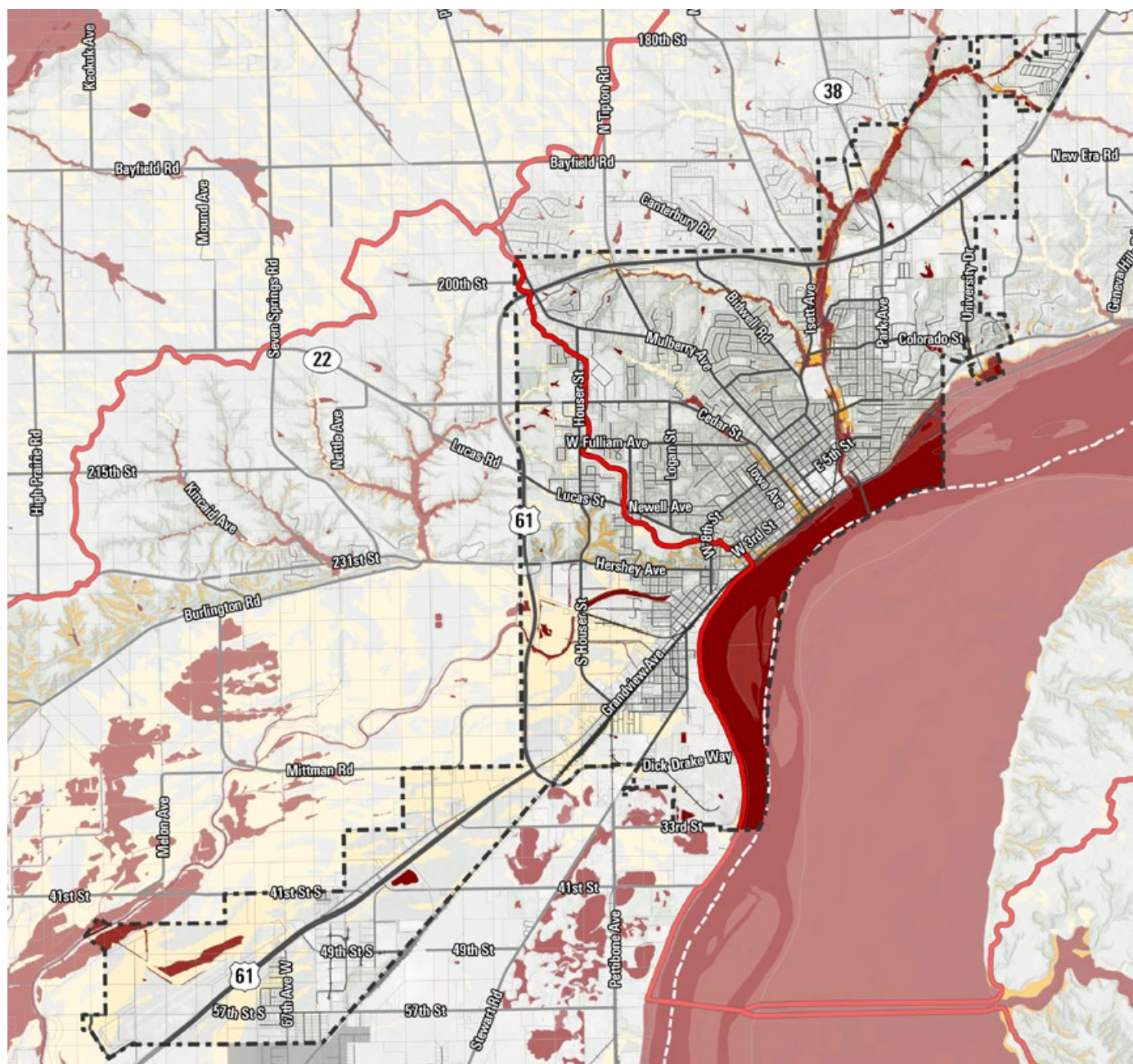
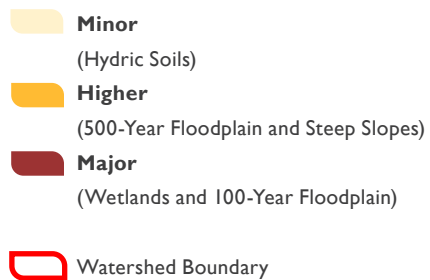


Figure A.2: Floodplain and Wetlands

-  500-Year Floodplain
-  100-Year Floodplain
-  Regulatory Floodway
-  Wetlands

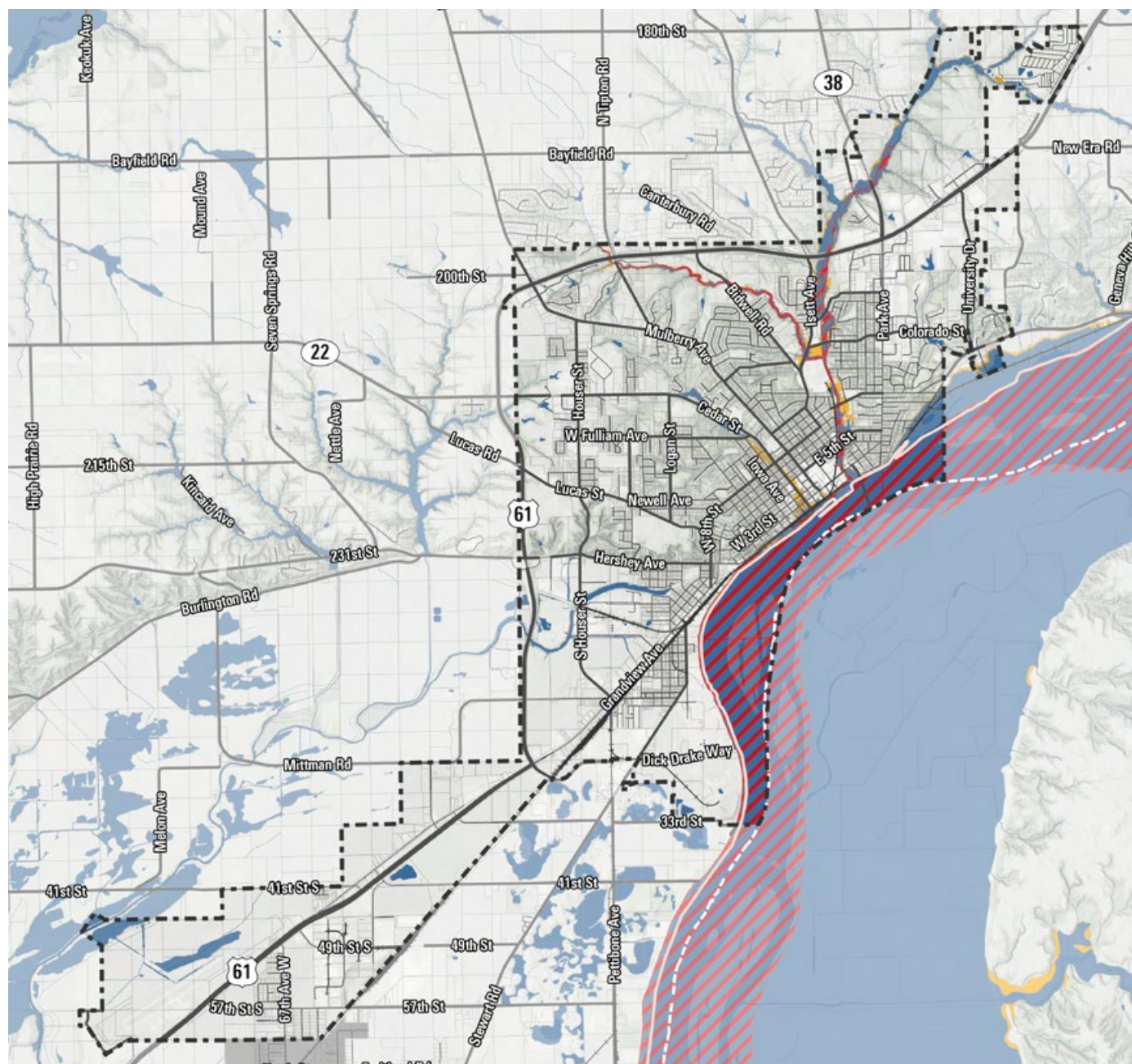
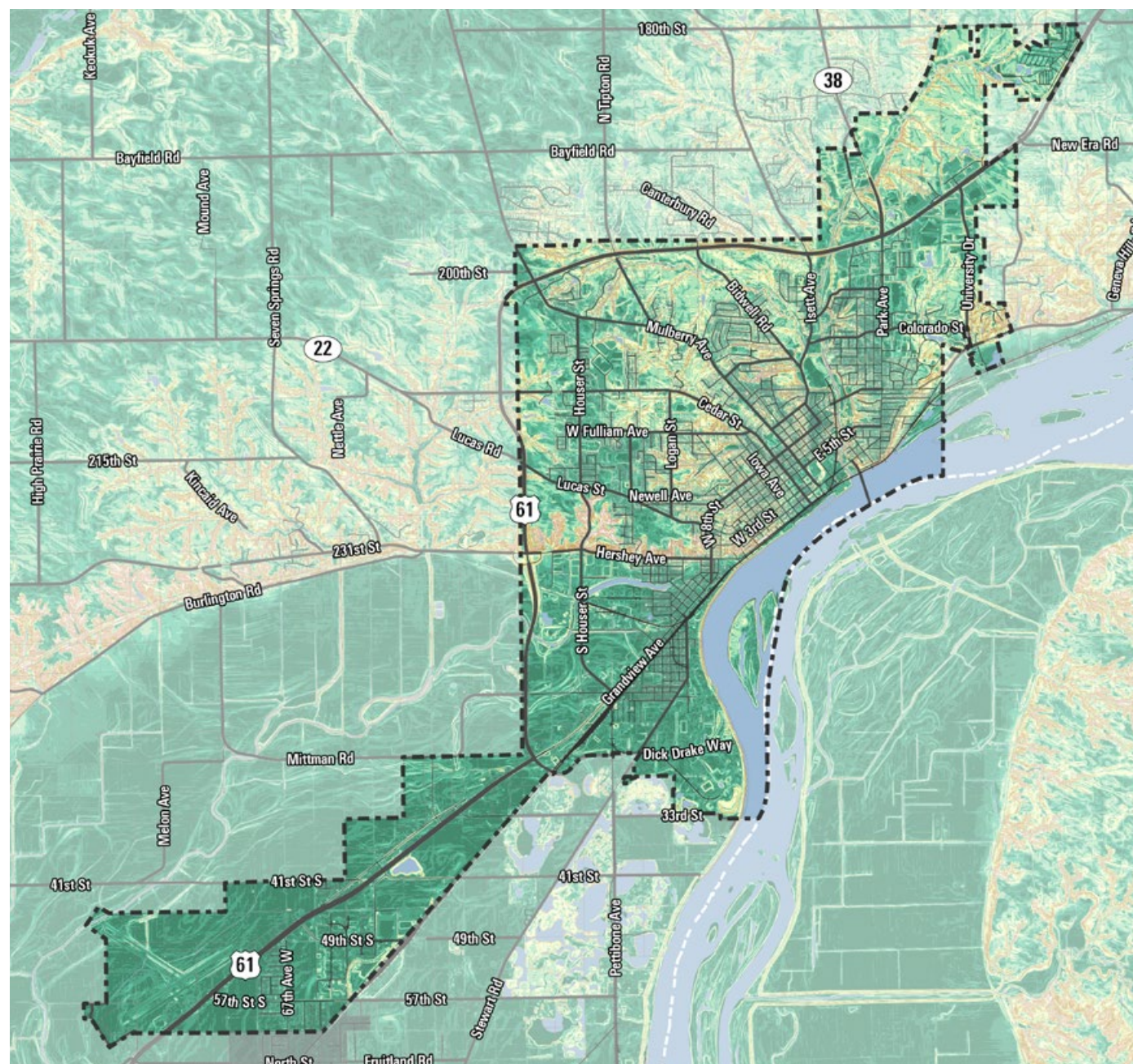
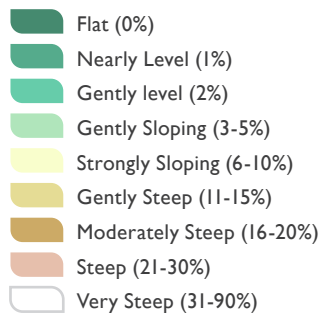


Figure A.3: Steep Slopes



This map illustrates the Pine Creek-Mississippi River area, highlighting the city of Pine Creek and its surrounding regions. The map features a network of streets, including major highways 22, 38, and 61. Key streets shown include Kaduit Ave, Bayfield Rd, Mound Ave, Seven Springs Rd, Nettle Ave, 215th St, Kincaid Ave, Burlington Rd, Melon Ave, 41st St, 49th St S, 57th St S, 67th Ave W, 49th St, 57th St, Steward Rd, Petibone Ave, 41st St, Dick Drake Way, 33rd St, Hershey Ave, S Houser St, Grandview Ave, Lucas St, W Fulliam Ave, Logan St, Cedar St, Iowa Ave, W 3rd St, W 8th St, N 8th St, Newell Ave, Mulberry Ave, Bluffwell Rd, Isett Ave, Park Ave, Colorado St, University Dr, Geneva Hills Rd, New Era Rd, Canterbury Rd, Bayfield Rd, N Tipton Rd, 180th St, and 200th St. The map also depicts the Mississippi River, Copperas Creek, and various geographical features like hills and water bodies. The city of Pine Creek is outlined in black, and the surrounding areas are color-coded: red for the city, green for rural areas, and blue for water bodies. The map is titled "Pine Creek-Mississippi River" in large, bold, black letters, with "Copperas Creek" written in a smaller font at the bottom right.