

Public Participation in a City Council Meeting:

The Public Comment portion of the meeting is the time to address the Mayor and City Council on topics not on the agenda. If a member of the public wishes to comment on an item on the agenda, they may do so while that item is being discussed by coming to the microphone and stating your name and address. Comments should be limited to 3 minutes or less and should be addressed to the Mayor and Council as a whole and not individually. Response from elected officials or staff is at the Mayor's discretion.

**CITY OF MARSHALLTOWN COUNCIL AGENDA
CITY HALL COUNCIL CHAMBERS
10 WEST STATE STREET
JULY 8, 2024, 5:30 PM**

A. CALL TO ORDER**B. PLEDGE OF ALLEGIANCE****C. ROLL CALL**

Kell, Ladehoff, Mitchell, Nichols, Schneider, Thompson, Vacancy
(4th Ward)

D. PUBLIC COMMENT

Members of the public may make comments on any item which was not on the agenda during this time. The speaker shall approach the microphone, and state his or her name and address. Comments shall be limited to three minutes unless a longer comment is authorized by the Mayor. The speaker shall direct comments to the Mayor and to the Council as a whole.

The Mayor and Councilors shall not engage in discussion or debate on items raised by members of the public, and no action may be taken on items raised in public comments in order to comply with open meeting laws.

E. MAYOR, COUNCIL AND ADMINISTRATOR COMMENTS**F. CONSENT AGENDA****1. APPROVE MINUTES 06/24/24, 06/28/24, 06/29/24,
07/02/24 MEETINGS AND BILL LIST \$1,441,459.56**

Documents:

[2024-07-08_BILL LIST Summary.pdf](#)

[2024-07-08_BILL LIST Detail.pdf](#)

[2024-06-24_SIGNED Council Minutes.pdf](#)

[2024-06-28_SIGNED Council Minutes1.pdf](#)
[2024-06-28_SIGNED Council Minutes2.pdf](#)
[2024-06-29_SIGNED Council Minutes.pdf](#)
[2024-07-02_SIGNED Council Minutes.pdf](#)

2. APPROVE LIQUOR LICENSE RENEWALS

IMPALA BALLROOM, APPLEBEE'S NEIGHBORHOOD GRILL &
BAR, WAL-MART SUPERCENTER #581

3. APPROVE APRIL 2024 FINANCIAL STATEMENTS

Documents:

[April 2024 Financials Memo.pdf](#)
[April 2024 Financial Statements.pdf](#)

4. RECEIPT OF BUILDING & TRADE PERMIT REPORT - JUNE 2024

Documents:

[0624.pdf](#)

5. RESOLUTION 2024-150 AUTHORIZING THE USE OF LOCAL OPTION SALES & SERVICE TAX REVENUE FOR YEAR ONE OF A FIVE YEAR CONTRACT WITH AXON ENTERPRISE, INC. TO FUND THE POLICE DEPARTMENT VEHICLE CAMERA, BODY CAMERA, & TASER PROJECT AND AUTHORIZING THE POLICE DEPARTMENT TO CONTRACT WITH AXON ENTERPRISE, INC. FOR EQUIPMENT AND SERVICES

Documents:

[2024-07-08_2024-150_Resolution for Purchase of Police Cameras Tasers Equipment and Services.pdf](#)
[2024-07-08_2024-150_Memo MPD Axon Equip and Services Proposal.pdf](#)
[2024-07-08_2024-150_Axon Enterprise Inc Contract 07082024 Council Meeting.pdf](#)
[2024-07-08_2024-150_MPD Camera Project Slides.pdf](#)

6. RESOLUTION 2024-151 ADOPTING SUPPLEMENTS S-9 TO THE CODE OF ORDINANCES OF THE CITY OF MARSHALLTOWN, IOWA, THROUGH ORDINANCE 15084

Documents:

[2024-07-08_2024-151_Resolution Approving Code of Ordinances Supplement.pdf](#)

7. RESOLUTION 2024-152 TO AMEND RESOLUTION 2023-209 SETTING PARAMETERS FOR THE USE OF

AUTOMATED TRAFFIC ENFORCEMENT (ATE) FUNDS

Documents:

[2024-07-08_2024-152_Resolution Amending Resolution 2023-209 and Authorizing the Use of ATE Funds.pdf](#)
[2024-07-08_2024-152_Memo ATE Funding Policy Amending Resolution 2023-209.pdf](#)

8. RESOLUTION 2024-153 APPROVING THE FY2023 ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE CITY OF MARSHALLTOWN

Documents:

[2024-07-08_2024-153_Resolution Approving FY2023 Annual Comprehensive Financial Report \(ACFR\).pdf](#)
[2024-07-08_2024-153_Memo FY2023 Annual Comprehensive Financial Report \(ACFR\).pdf](#)
[2024-07-08_2024-153_City of Marshalltown FY2023 FINAL ACFR.pdf](#)

9. RESOLUTION 2024-154 DECLARING CERTAIN PROPERTY SURPLUS PROPERTY AND AUTHORIZING SALE AND DISPOSAL THEREOF FROM THE PARKS AND RECREATION DEPARTMENT

Documents:

[2024-07-08_2024-154_Resolution Declaring Surplus Property Park and Rec.pdf](#)
[2024-07-08_2024-154_Memo Declaring Surplus Property Park and Rec.pdf](#)

10. RESOLUTION 2024-155 SETTING PUBLIC HEARING FOR AN AMENDMENT TO THE ZONING ORDINANCE FOR THE REZONING OF CREEKSIDE LANE TO MEDIUM RESIDENTIAL

Documents:

[2024-07-08_2024-155_Resolution Set PH Zoning Ordinance Amendment_Rezone Creekside Lane.pdf](#)
[2024-07-08_2024-155_Memo Set PH Rezoning Creekside.pdf](#)
[2024-07-08_2024-155_Rezoning Request Application.pdf](#)

11. RESOLUTION 2024-156 APPROVING A FIBER OPTIC LINE EASEMENT WITH INTERSTATE POWER AND LIGHT COMPANY FOR PARCELS 8417-30-300-001 AND 8417-30-300-003

Documents:

[2024-07-08_2024-156_Resolution Approving Fiber Optic Easement IPL.pdf](#)
[2024-07-08_2024-156_Memo - IPL Easement 8417-30-300-001 and 8417-30-300-003.pdf](#)
[2024-07-08_2024-156_City of Marshalltown Easement - Fiber Line_hat rev.pdf](#)
[2024-07-08_2024-156_Exhibit A and B City of Marshalltown.pdf](#)

12. RESOLUTION 2024-157 APPROVING CONTRACT ADDENDUM TO THE PROFESSIONAL ADMINISTRATIVE SERVICES AGREEMENT WITH REGION 6 RESOURCE PARTNERS RELATED TO 2021 CDBG GRANT 21-DTR-004, BEING CITY PROJECT ECO21002

Documents:

[2024-07-08_2024-157_Resolution Contract Addendum 2021 CDBG Grant 21-DTR-004_ECO21002.pdf](#)
[2024-07-08_2024-157_Memo_ECO 21-002 DTR _Region 6 Contract Addendum.pdf](#)
[2024-07-08_2024-157_21-DTR-004-Marshalltown Grant Admin Base Contract_ECO21002.pdf](#)
[2024-07-08_2024-157_21-DTR-004-Marshalltown Grant Admin Contract Addendum_v2_ECO21002.pdf](#)

13. RESOLUTION 2024-158 ACCEPTING QUOTE AND AUTHORIZING THE PURCHASE OF A NEW 2,010 GALLON TANK FOR STREET DIVISION FLUSHER TRUCK IN THE AMOUNT OF \$8,113.00

Documents:

[2024-07-08_2024-158_Resolution Approving Purchase of a Tank for the Flusher Truck.pdf](#)
[2024-07-08_2024-158_Memo_Street Tank Purchase_24 07 08.pdf](#)
[2024-07-08_2024-158_Street Tank Quote.pdf](#)

14. RESOLUTION 2024-159 AUTHORIZING THE PURCHASE OF A 2015 DODGE RAM 4500 BUCKET TRUCK FOR USE IN THE STREET AND PARKS DIVISIONS IN THE AMOUNT OF \$59,995 AND DECLARING ASSET 5422, A 2000 FORD F450 AERIAL LADDER TRUCK, SURPLUS FOR DISPOSAL THEREOF

Documents:

[2024-07-08_2024-159_Resolution Approving Purchase of a used Bucket Truck.pdf](#)
[2024-07-08_2024-159_Memo_StreetPark Used Bucket Truck Purchase_24 07 08.pdf](#)

G. RESOLUTIONS

1. PUBLIC HEARING AND RESOLUTION 2024-160 PROVIDING THE CONVEYANCE AND TRANSFER OF TITLE FOR 407 MARION STREET FROM THE CITY OF MARSHALLTOWN, IOWA TO L. HOGELAND AUTO PLAZA LLC

Documents:

[2024-07-08_2024-160_Resolution Approving
Conveyance 407 Marion St.pdf](#)
[2024-07-08_2024-160_Memo Sale of 407 Marion St
06.24.24.pdf](#)
[2024-07-08_2024-160_Bid Tab-407 Marion St.pdf](#)
[2024-07-08_2024-160_Sealed Bid Request 407
Marion St.pdf](#)

H. ORDINANCES

1. PUBLIC HEARING AND ORDINANCE 15085 TO AMEND THE CODE OF ORDINANCES, CITY OF MARSHALLTOWN, IOWA CHAPTER 156 (ZONING)

PUBLIC HEARING AND 3RD READING

Documents:

[2024-07-08_ORD 15085_Amend CH 156 Zoning_Solar
Amendment.pdf](#)
[2024-07-08_ORD 15085_Memo PZ Recommendations
and Request for Ordinance Change.pdf](#)

2. ORDINANCE 15087 TO AMEND THE CODE OF ORDINANCES, CITY OF MARSHALLTOWN, IOWA CHAPTER 118 PEDDLERS, SOLICITORS, TRANSIENT MERCHANTS

3RD READING

Documents:

[2024-07-08_ORD 15087_Amend CH 118 Peddlers,
Solicitors, and Transient Merchants.pdf](#)
[2024-07-08_ORD 15087_Amend CH 118 Peddlers,
Solicitors, and Transient Merchants_Markup.pdf](#)
[2024-07-08_ORD 15087_Memo Amend CH 118
05.28.24.pdf](#)

3. ORDINANCE 15089 APPROVING THE REZONING OF CREEKSIDE LANE FROM MIXED-USE TO MEDIUM RESIDENTIAL

1ST READING

Documents:

2024-07-08_ORD 15089_Rezoning of Creekside Lane
(SCL 6.26.24).pdf
2024-07-08_ORD 15089_Memo Rezoning
Creekside.pdf

I. DISCUSSION

1. REQUEST FOR SEALED BID PROCESS FOR 817-819 N 5TH AVENUE

Documents:

2024-07-08_DISCUSSION_Memo Sale of 817-819 N
5th Ave.pdf
2024-07-08_DISCUSSION_Request for Sealed Bids
Vacant Lots_Markup.pdf

2. REQUEST TO PURCHASE ALLEY AT 206 NORTH 8TH STREET

Documents:

2024-07-08_DISCUSSION2_Memo Request to
Purchase ROW.pdf
2024-07-08_DISCUSSION2_Request to Purchase
ROW.pdf
2024-07-08_DISCUSSION2_Beacon map.pdf

J. CLOSED SESSION - REAL ESTATE

Closed session pursuant to Section 21.5 subsection (1) paragraph (j) OF THE CODE OF IOWA to discuss the purchase or sale of particular real estate only where premature disclosure could be reasonably expected to increase the price the governmental body would have to pay for that property or reduce the price the governmental body would receive for that property. The City of Marshalltown has an attorney-client relationship with Lynch Dallas P.C., by Council Resolution 2022-161, approved 06/13/22.

There may be council action by motion following the closed session if directed by the city's attorney.

K. ADJOURNMENT

MISSION STATEMENT

The City of Marshalltown collaborates to provide a welcoming, safe, vibrant, and growing community.

Please visit the City's website for the complete agenda packet and to subscribe to agenda notices and department news at www.marshalltown-ia.gov.



BILL LIST 07/08/24

Advertising

FirstIntBank/9	1,476.17
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Buildings/Improvements

Cntrl.IA.Machin/3	165.00
FirstIntBank/4	138.44
Menards/3	28.56
SMI.Co/1	1,770.00

Consulting & Professional Fees

Altar Media/1	2,061.00
AMERICAN.LEGAL./1	1,545.27
Bolton&Menk.Inc/4	45,104.00
CkendallConsult/1	9,556.00
Eide.Bailly.LLP/1	18,100.00
FirstIntBank/1	75.00
FOX Strand/2	30,294.89
MGT of America/1	9,249.00
Terracon.Conslt/1	3,497.00
Verizon.Wirelss/1	50.00

Contracts

AAA.Septic/2	445.00
ARL/1	7,210.67
Backflow.Preven/3	810.00
BG.HVAC.INC/1	548.00
City.Laundering/2	132.91
Cummins.Service/1	870.82
FirstIntBank/8	1,336.66
Hansen,S/2	465.00
Iowa.Irrigation/1	86,737.00
Marsh.Co.Landfi/3	143.25
Marshall Co EMA/1	37,812.00
MEDIC/2	5,000.00
Midw.Auto.Fire/1	340.00
Nationwide/2	1,763.90
Nutri.Ject.Sys/2	54,098.83
Prairie Waste/13	2,612.65
Premier.Equip/1	64.90
Region 6/2	15,295.00
Sensys Gatso/1	15,540.00
Servicemaster/1	425.00
Star.Equipmt/1	17,175.00
TotalAdmin.Serv/6	1,500.54
Union Pac RR Co/1	2,543.94
Veenstra & Kimm/1	6,395.65

Library Books

FirstIntBank/31	1,851.98
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Medical

HARTFORD.ACCTS/2	6,572.66
Health.Partners/3	144,974.76
Hunter Lane LLC/2	1,117.76
UnityPoint Heal/3	111.39

Payroll.Net

Payroll/1	365,363.83
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Refund/Reimbursed

Akins, Debra/1	22.41
FirstIntBank/10	151.84
Fuller,J/1	36.87
Garcia,A/1	36.30
Handorf,J/1	43.90
Health.Partners/1	-84.65
Hernandez,Rogel/1	50.88
Hulin, Tasia/1	105.00
Jennings, Andy/1	25.49
Ladehoff,D/1	36.30
Mathis, Nancy/1	185.00
McCollister, M/1	32.24
Miller,C/1	36.30
Sirdoreus, Lind/1	48.15
VanHorn, Rob/1	64.41
Wenzel, Arlene/1	23.78
Wilson, Ranae/1	40.00

Rents/Leases

201 E Main MT/12	3,919.00
6 Pack Propert/1	767.00
A.White/1	311.00
Ackley.Housing/7	1,272.00
Arrowhead Homes/1	306.00
Bahr,Larry/1	766.00
Barnes,L/1	263.00
BJ&J.LLC/1	234.00
BLOOD,A/1	427.00
Blue Fund I/2	462.00
BOC Properties/1	467.00
Borota,K/2	746.00
Brink Custom Pa/1	552.00
Brodin,C/1	76.00
Brown, Larry/1	341.00
Buchanan,Steven/1	259.00
Buckaroo.LLC/2	1,003.00
CIRSI/6	506.00
Clock Tower Sen/2	588.00
CMHC.INVEST/1	208.00
Conzalez, Gilbe/1	55.00
Conzalez, Renat/1	907.00
Crestview Apts/20	7,673.00
D.D.Rentals/4	1,531.00
Daters, Toni Ra/1	451.00
Double.D.Entrp/1	189.00
Douglas Ter Apt/2	1,335.00
ECKLOR,S/1	897.00
Elwayne.Inc./5	1,524.00
EPC LLC/4	907.00
Etter, W/1	650.00
Eubanks,C/1	303.00
Friendly.Valley/3	328.00
Gonzales,G/1	513.00
Gorrell, Joseph/1	381.00
Gray,D/5	2,741.00
Gutierrez,Humbe/2	615.00

BILL LIST 07/08/24

Hala,J/4	803.00
Hatch,R/3	1,560.00
HESSENIUS,R/1	850.00
Hilltop.Village/3	732.00
Hinmon,Linda/1	248.00
House Harvester/1	429.00
Housing Auth Or/1	1,932.00
HOWARD,J/1	181.00
Hubbard MapleSt/2	307.00
JB.I.COOP.Assn/3	971.00
Judge, John/1	260.00
Judge,M/19	5,643.00
Kading Prop LLC/4	3,144.00
Kramer, Marcia/1	92.00
Lawthers.Prop.M/2	1,055.00
Linton, Tyler/2	703.00
Lopez, Jaime/1	450.00
LUENSE,B/7	3,289.00
Manship,W/1	439.00
Manus&Michelle/1	550.00
Marion Manor I/1	258.00
Moore, Michelle/1	320.00
Mtown Lofts LLC/16	5,579.00
Mtown/Westown/22	5,805.00
North.Tama.Hsg/1	128.00
Oetker,D/3	338.00
Pebworth Homes/2	264.00
PizanoCisnerosA/1	700.00
Plymat Jr, Will/1	683.00
Premier.RE.Mgmt/6	2,754.00
PremierIowaCity/7	2,714.00
Pyramid Propert/3	715.00
RA.Rental.Prop/3	1,327.00
Ramirez, Sergio/1	375.00
Redborg,Kirsten/1	391.00
Reed,T/4	1,686.00
River.Birch/5	2,448.00
River.Oaks/7	3,135.00
Roth, Kamaria/1	381.00
S.E.Invst/2	1,090.00
SanDiegoHousing/1	1,844.00
Schmidt,M/3	1,531.00
Schrader, Chant/1	303.00
Steveley Enterp/1	231.00
Sunrise.Apt/1	98.00
Superior.Rental/4	1,159.00
Sweet Pea Prop/1	247.00
Swiff, Scott/1	421.00
Tallcorn.Tower/18	4,781.00
TOWN.APARTMENT/2	532.00
TTL.C.Hsg/4	2,027.00
Walker, Angela/1	309.00
Weatherly.Erin/3	1,593.00
Worent.Inc/1	119.00
Worsfold Farm/1	361.00

Service/Repairs

Advance.Garage./1	690.00
AG.LIME.TRUCKG/3	3,650.00
Betiru, Sanrina/1	31.00
BG.HVAC.INC/2	482.00
Bly,Josh/2	2,020.00
Boiler&Pressure/1	120.00
Brown, Jonathan/1	7.00
Central IA Tow/1	85.00
Clark,Nicolynne/1	68.00
Cline, Troy/4	2,990.00
Cummins.Service/1	720.00
Electric.Pump/1	357.00
Electric.Supply/2	48.77
Fastenal.Co/1	11.02
FirstIntBank/75	8,126.04
FIRSTNET.ATT/1	329.39
Fiser, Jessica/1	13.00
Heart.of.Iowa/11	2,661.65
Housing Auth Or/1	49.29
IA.Auditor/1	850.00
IA.Dept.Insp.Ap/1	80.00
IA.League.Citie/1	10,779.00
IA.Treasurer/3	18,687.59
Louis, Marie/1	7.00
Menards/8	225.53
Milestone Outdo/2	2,091.40
Mobotrex.Inc./1	236.00
Mtwn.Wtrwrks/3	9,744.78
Mustaine's Tow/1	206.00
Neave, Mia/1	46.00
Nelson.Fab/1	3,500.00
ONE.SOURCE/2	19.00
Palmers.Family./1	504.00
Patton,Camille/1	26.00
Paz, Jessica/1	750.00
Perez, Eliva/1	31.00
Pinnacle Bank/1	20,000.00
Puckhaber, Abby/1	750.00
QMG.Inc./1	49.75
Rainbow Carwash/4	140.95
Ramirez,Valeria/1	11.00
Rasmussen,Lynn/1	50.00
Reiong, Elizabe/1	77.00
Reliant.Fire.Ap/3	1,667.20
Ruano, Francisc/1	13.00
Rurig, Ashley/1	51.00
SanDiegoHousing/1	50.13
Scharnweber.Wtr/1	27.00
ShoBiz,Minutema/1	16.08
Stiegelmeier, C/1	10.00
Super Shine/1	128.80
Verizon.Wireles/2	122.38
Wirth, Tammy/1	50.00
WW.Grainger/4	255.96

BILL LIST 07/08/24

Sewer

Mtwn.Wtrwrks/1 74.30

Supplies/Parts

Acco Unlimited/2 5,632.20
 AdlandEngraving/2 403.65
 Airgas.U.S.A./1 613.83
 Arnold.Motor/5 379.53
 Atlantic.Bottli/3 2,303.91
 BDH/1 20.00
 Bitumnous/1 518.54
 Boot Barn Hold/2 1,160.88
 City.Laundering/8 235.80
 Cntrl.IA.Distr/1 337.00
 Cntrl.IA.Farm/3 646.37
 Cntrl.IA.Machin/1 545.00
 CTI Ready Mix/5 4,261.00
 Cummins.Service/1 1,700.21
 Dakota Supply/3 5,982.20
 Engineered Equi/2 3,810.00
 Eurofins Enviro/1 320.50
 Fastenal.Co/3 95.97
 FirstIntBank/162 37,203.14
 FIRSTNET.ATT/1 831.40
 Galls.LLC/2 242.82
 Gervich.Sons/1 38.80
 Go Get Cardio/3 3,647.97
 I.L.E.A./1 155.00
 IA Sports Suppl/1 696.00
 IA.Prison.Ind/1 1,243.50
 Menards/18 1,457.98
 Microbac Lab/2 305.00
 Midland.Scienti/1 121.09
 Mini Melts of A/1 2,402.55
 MW Motor Supply/1 518.68
 Napa.Auto/3 269.46
 Nebraska Air/1 1,136.17
 Nelson.Fab/1 3,450.40
 Northern.Lights/5 5,279.33
 Nutrien.Ag.Sol/1 597.00
 Racom.Corp/1 48.75
 ShoBiz,Minutema/3 662.97
 Sprayer,Special/1 264.52
 Strands/4 495.24
 Streichers.Inc/1 276.00
 Thiesens.Supply/5 195.97
 Thompsons True/1 17.99
 Titan.Machinery/1 4,055.60
 United.Rentals/1 1,500.00
 Vander HaagsInc/1 50.00
 Wickham,Michael/1 225.30
 Witmer.Public.S/2 724.55
 Workspace/1 2,922.95
 WW.Grainger/1 55.50

Taxes Paid

IA.Treasurer/1 80.31

Travel/Training

FirstIntBank/16 2,684.47
 Lageschulte, Kr/1 19.00
 Reese, Michael/3 314.28
 Roush, Christop/1 32.70
 Snider, James/2 346.97

Utilities

Alliant.Energy/55 45,848.88
 I.R.U.A./1 172.54
 Mtwn.Wtrwrks/1 68.24
 WoodRiver.Enrgy/3 5,608.63

Wage Assignment

American.Educa./1 64.41
 Collection.Svs./5 1,228.86
 Colonial.Life/1 242.28
 Fidelity.Securt/2 464.35
 FirstIntBank/6 435.26
 Gonzalez,Consue/1 25.00
 I.M.W.C.A/2 46,199.00
 I.R.S./6 92,500.21
 IA.Treasurer/2 16,733.82
 ICMA457Mission/10 12,356.45
 TotalAdmin.Serv/8 14,207.02

Total/1024

1,441,459.56

BILL LIST 07/08/24

Account Number	Vendor Name	Description (Item)	Amount
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 287.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 316.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 319.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 336.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 339.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 399.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 108.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 444.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 444.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 459.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 195.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 273.00
184.5030.5242.000	6 Pack Properties LLC	Rent Assistance	\$ 767.00
001.4030.5342.000	AAA SEPTIC SERVICE INC	West End Park rentals	\$ 175.00
001.4030.5342.000	AAA SEPTIC SERVICE INC	Mega 10 Park rentals	\$ 270.00
001.4045.5607.000	Acco Unlimited	Aquatic Center liquid chlorinating solution	\$ 1,372.00
001.4045.5607.000	Acco Unlimited	Aquatic Center liquid chlorinating solution	\$ 4,260.20
184.5030.5242.000	ACKLEY HOUSING INC	Rent Assistance	\$ 83.00
184.5030.5242.000	ACKLEY HOUSING INC	Rent Assistance	\$ 107.00
184.5030.5242.000	ACKLEY HOUSING INC	Rent Assistance	\$ 149.00
184.5030.5242.000	ACKLEY HOUSING INC	Rent Assistance	\$ 206.00
184.5030.5242.000	ACKLEY HOUSING INC	Rent Assistance	\$ 236.00
184.5030.5242.000	ACKLEY HOUSING INC	Rent Assistance	\$ 276.00
184.5030.5242.000	ACKLEY HOUSING INC	Rent Assistance	\$ 215.00
001.4041.5132.000	Adland Engraving	Parks Staff shirts	\$ 268.50
001.4041.5613.000	Adland Engraving	Parks Staff shirts	\$ 135.15
001.1010.5410.000	Advance Garage Doors Inc	Police parking garage door repair	\$ 690.00
001.4030.5386.000	AG LIME TRUCKING & MOWING INC	June contract mowings	\$ 1,475.00
001.4045.5386.000	AG LIME TRUCKING & MOWING INC	June contract mowings	\$ 750.00
110.2010.5386.000	AG LIME TRUCKING & MOWING INC	June contract mowings	\$ 1,425.00
610.8015.5603.000	AIRGAS USA, LLC	LAB - acetylene and argon for AA	\$ 613.83
610.8015.5980.000	Akins, Debra	Sewer refund 2024 filled swimming pool	\$ 22.41
001.1030.5481.000	Alliant Energy	25 N Center St Civil Defense Sirens	\$ 100.00
001.1030.5481.000	Alliant Energy	Tornado siren	\$ 21.37
001.1099.5481.000	Alliant Energy	909 S 2nd St Fire & Police Bldg	\$ 8,865.96
001.1099.5482.000	Alliant Energy	909 S 2nd St Fire & Police Bldg	\$ 229.29
001.2020.5481.000	Alliant Energy	NE corner S 1st Ave / Church St parking lot	\$ 110.36
001.2080.5481.000	Alliant Energy	2651 170th St Runway lights	\$ 186.67
001.4030.5481.000	Alliant Energy	311 E ANSON ST PARK	\$ 51.78
001.4030.5481.000	Alliant Energy	Arnolds Park	\$ 13.45
001.4030.5481.000	Alliant Energy	500 Plaza Hts Rd	\$ 35.93
001.4030.5481.000	Alliant Energy	802 S 3rd St Skate Park	\$ 16.27
001.4030.5481.000	Alliant Energy	915 S 4th Ave Anson Park	\$ 21.56
001.4030.5481.000	Alliant Energy	108 N 2nd Ave Alley - Farmers Market	\$ 19.03
001.4030.5481.000	Alliant Energy	HIGHLAND ACRES RD	\$ 27.65
001.4030.5481.000	Alliant Energy	S 3rd Ave Kiwanis Park	\$ 36.10
001.4030.5481.000	Alliant Energy	Broadmore Assistance League	\$ 14.68
001.4045.5481.000	Alliant Energy	Aquatic Center	\$ 8,134.39
001.4065.5481.000	Alliant Energy	10 W State St COLISEUM	\$ 4,013.16
001.4065.5482.000	Alliant Energy	10 W State St COLISEUM	\$ 93.95
001.6050.5481.000	Alliant Energy	24 N Center St Municipal Bldg	\$ 157.73
001.6051.5481.000	Alliant Energy	36 N Center St- Carnegie Bldg	\$ 844.13
001.6051.5482.000	Alliant Energy	36 N Center St- Carnegie Bldg	\$ 41.38
110.2010.5481.000	Alliant Energy	1600 S Center St irrigation system	\$ 19.25
110.2030.5481.000	Alliant Energy	S 6th Street	\$ 42.51
110.2030.5481.000	Alliant Energy	MARSHALLTOWN	\$ 19,176.71
110.2030.5481.000	Alliant Energy	407 Player St Bridge Light	\$ 67.74
110.2030.5481.000	Alliant Energy	17 N Center St metered	\$ 27.32
110.2030.5481.000	Alliant Energy	3098 Lincoln Way sign	\$ 31.47
110.2030.5481.000	Alliant Energy	6 S 2nd St Alley	\$ 34.26
110.2030.5481.000	Alliant Energy	36 W Main St alley	\$ 35.75
110.2030.5481.000	Alliant Energy	106 S Center St metered	\$ 33.59
110.2030.5481.000	Alliant Energy	220 E Main St alley	\$ 38.21
110.2030.5481.000	Alliant Energy	1707 Laurel Dr Viaduct Light	\$ 28.64

110.2030.5481.000 Alliant Energy	404 1/2 S Center St Viaduct	\$	63.97
110.2030.5481.000 Alliant Energy	N Center St & Church St	\$	35.75
110.2030.5481.000 Alliant Energy	36 E Main St Alley	\$	34.25
110.2030.5481.000 Alliant Energy	120 E MAIN ST ALLEY	\$	40.39
110.2030.5481.000 Alliant Energy	MARKET ST BRIDGE LIGHTS	\$	61.99
110.2040.5481.000 Alliant Energy	Westwood Dr cnr Center	\$	31.32
110.2040.5481.000 Alliant Energy	W Meadowlane cnr Center	\$	35.77
110.2040.5481.000 Alliant Energy	219 Westwood flashing lights	\$	22.52
110.2040.5481.000 Alliant Energy	S Center St & South St	\$	37.58
110.2040.5481.000 Alliant Energy	E Anson St cnr 4th Ave	\$	22.52
110.2040.5481.000 Alliant Energy	5 N 5th St cnr State St	\$	22.52
110.2040.5481.000 Alliant Energy	E Anson St cnr 3rd Ave	\$	52.76
110.2040.5481.000 Alliant Energy	S Center St cnr Boone St	\$	44.01
110.2040.5481.000 Alliant Energy	S CENTER ST CNR LINN	\$	35.75
110.2040.5481.000 Alliant Energy	S Center St cnr Anson	\$	67.13
110.2040.5481.000 Alliant Energy	W High St & S 6th St	\$	26.16
110.2040.5481.000 Alliant Energy	S 1st Ave & E Anson St	\$	53.73
110.2040.5481.000 Alliant Energy	S 3rd Ave cnr Linn St	\$	98.65
110.2040.5481.000 Alliant Energy	S Center St cnr Olive St	\$	44.52
110.2040.5481.000 Alliant Energy	S 6th St cnr Olive St	\$	34.25
142.4030.5481.000 Alliant Energy	800 S 6th St Softball Diamonds	\$	1,266.66
610.8016.5481.000 Alliant Energy	S 2nd St cnr Player	\$	449.51
740.8065.5481.000 Alliant Energy	N 3rd Ave - WPCP	\$	696.88
001.1010.5230.000 Altar Media	Police dept Story Film	\$	2,061.00
999.1121.000 American Education Services	Wage Withholding	\$	64.41
001.6020.5230.000 American Legal Publishing Corp	2024 S-9 supplement pages	\$	1,545.27
001.1090.5331.000 Animal Rescue League	Annual contract -animals within city limits	\$	7,210.67
110.2010.5600.000 Arnold Motor Supply	hydraulic couplers	\$	160.51
110.2010.5600.000 Arnold Motor Supply	30A fuse holder and blade fuse	\$	10.09
610.8016.5600.000 Arnold Motor Supply	HD fuel cap	\$	3.03
690.8050.5718.000 Arnold Motor Supply	Transit damper puller and fork kit	\$	203.82
740.8065.5600.000 Arnold Motor Supply	HD fuel cap	\$	2.08
184.5030.5242.000 Arrowhead Homes LLC	Rent Assistance	\$	306.00
760.8080.5608.000 ATLANTIC BOTTLING CO	Aquatic Center concession resale	\$	576.99
760.8080.5608.000 ATLANTIC BOTTLING CO	Aquatic Center concession resale	\$	744.79
760.8080.5608.000 ATLANTIC BOTTLING CO	Aquatic Center concession resale	\$	982.13
001.1099.5342.000 B&G HVAC INC	P&F Bldg RTU#4 after hours service call	\$	548.00
610.8015.5410.000 B&G HVAC INC	LAB A/C service	\$	228.00
610.8015.5410.000 B&G HVAC INC	WPCP locker room A/C service	\$	254.00
001.4030.5344.000 Backflow Prevention Services of Iowa	13th St ECHO	\$	260.00
001.4040.5344.000 Backflow Prevention Services of Iowa	Aquatic Center	\$	110.00
001.4045.5344.000 Backflow Prevention Services of Iowa	6th St Complex	\$	440.00
184.5030.5242.000 Bahr, Larry	Rent Assistance	\$	766.00
184.5030.5242.000 Barnes, Lonnie	Rent Assistance	\$	263.00
181.3040.5703.000 BDH INFORMATION TECHNOLOGY LLC	Computer speakers for conf calls, training, etc	\$	20.00
184.5030.5246.000 Betiru, Sanrina	Rent Assistance	\$	31.00
110.2010.5617.000 Bituminous Materials & Supply	emulsified asphalt	\$	518.54
184.5030.5242.000 BJ&J LLC	Rent Assistance	\$	234.00
184.5030.5242.000 Blood, Alex	Rent Assistance	\$	427.00
184.5030.5242.000 Blue Fund I	Rent Assistance	\$	264.00
184.5030.5242.000 Blue Fund I	Rent Assistance	\$	198.00
001.4030.5386.000 Bly, Josh	June Contract mowings	\$	1,740.00
740.8067.5386.000 Bly, Josh	June contract mowings	\$	280.00
184.5030.5242.000 BOC Properties LLC	Rent Assistance	\$	467.00
610.8015.5251.000 Boiler & Pressure Vessel Inspection Bureau	WPCP 2024 boiler inspections	\$	120.00
311.2012.5233.000 Bolton & Menk Inc	Project Coordination	\$	2,307.50
362.2012.5233.000 Bolton & Menk Inc	Pro Serv - UPRR Quiet Z Creation 4/27/24-5/24/24	\$	196.00
363.2012.5233.000 Bolton & Menk Inc	Pro Services - State St Reconst 4/27/24-5/24/24	\$	30,297.50
364.2012.5233.000 Bolton & Menk Inc	Design & Bidding Dntwn Pha 2A & 2B 4/27/24-5/24/24	\$	12,303.00
110.2030.5132.000 Boot Barn Holdings	Utility dept PPE fire resiistant clothing	\$	634.44
110.2030.5132.000 Boot Barn Holdings	Utility dept PPE fire resistant clothing	\$	526.44
184.5030.5242.000 Borota, Kent	Rent Assistance	\$	427.00
184.5030.5242.000 Borota, Kent	Rent Assistance	\$	319.00
184.5030.5242.000 Brink Custom Painting LLC	Rent Assistance	\$	552.00
184.5030.5242.000 Brodin, Chris	Rent Assistance	\$	76.00
184.5030.5246.000 Brown, Jonathan	Rent Assistance	\$	7.00
184.5030.5242.000 Brown, Larry	Rent Assistance	\$	341.00
184.5030.5242.000 Buchanan, Steven	Rent Assistance	\$	259.00

184.5030.5242.000 Buckaroo LLC	Rent Assistance	\$	521.00
184.5030.5242.000 Buckaroo LLC	Rent Assistance	\$	482.00
760.8080.5600.000 CENTRAL IOWA DISTRIBUTING INC	55gal black bags	\$	337.00
110.2010.5565.000 CENTRAL IOWA FARM STORE INC	18" blade	\$	71.85
110.2010.5565.000 CENTRAL IOWA FARM STORE INC	Street #65 mower clutch plates	\$	346.70
110.2010.5565.000 CENTRAL IOWA FARM STORE INC	shaft, seal, bearings	\$	227.82
001.4030.5776.000 Central Iowa Machine Shop Inc	360 camera brackets for PWB	\$	33.00
110.2010.5600.000 Central Iowa Machine Shop Inc	special nuts per sample for Street dept	\$	545.00
110.2010.5776.000 Central Iowa Machine Shop Inc	360 camera brackets for PWB	\$	66.00
690.8050.5776.000 Central Iowa Machine Shop Inc	360 camera brackets for PWB	\$	66.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	\$	88.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	\$	80.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	\$	20.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	\$	126.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	\$	86.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	\$	106.00
001.1010.5359.000 Central Iowa Towing & Recovery Inc	Unite 531 flat tire	\$	85.00
110.2010.5132.000 CITY LAUNDERING COMPANY	uniform cleaning & insurance	\$	8.79
110.2010.5132.000 CITY LAUNDERING COMPANY	uniform cleaning & insurance	\$	8.79
110.2010.5342.000 CITY LAUNDERING COMPANY	other services	\$	117.31
110.2010.5342.000 CITY LAUNDERING COMPANY	other services	\$	15.60
110.2010.5600.000 CITY LAUNDERING COMPANY	supplies	\$	27.94
110.2010.5600.000 CITY LAUNDERING COMPANY	supplies	\$	27.94
110.2040.5132.000 CITY LAUNDERING COMPANY	Utility dept - uniform cleaning	\$	40.00
110.2040.5132.000 CITY LAUNDERING COMPANY	Utility dept - uniform cleaning	\$	40.00
690.8050.5132.000 CITY LAUNDERING COMPANY	Transit dept - uniform cleaning	\$	41.17
690.8050.5132.000 CITY LAUNDERING COMPANY	Transit dept - uniform cleaning	\$	41.17
001.6012.5230.000 CKendall Consulting LLC	Independent Contractor Agreement 6/1-6/30	\$	9,556.00
184.5030.5246.000 Clark, Nicolynne	Rent Assistance	\$	68.00
001.1075.5263.000 Cline, Troy	911 Jackson St mow and trim	\$	65.00
001.1075.5263.000 Cline, Troy	Nuisance Properties - City owned Mowing/Trimming	\$	595.00
001.1075.5263.000 Cline, Troy	Nuisance Abatement - Mowing/Trimming	\$	1,670.00
001.1075.5263.000 Cline, Troy	Nuisance Abatement - Mowing/Trimming	\$	660.00
184.5030.5242.000 Clock Tower Senior LP	Rent Assistance	\$	247.00
184.5030.5242.000 Clock Tower Senior LP	Rent Assistance	\$	341.00
184.5030.5242.000 CMHC Investments LLC	Rent Assistance	\$	208.00
999.1121.000 COLLECTION SERVICES CENTER	Child Support	\$	139.77
999.1121.000 COLLECTION SERVICES CENTER	Child Support	\$	423.86
999.1121.000 COLLECTION SERVICES CENTER	Child Support	\$	101.59
999.1121.000 COLLECTION SERVICES CENTER	Child Support	\$	102.11
999.1121.000 COLLECTION SERVICES CENTER	Child Support	\$	461.53
999.1133.000 COLONIAL LIFE	COLONIAL LIFE INSURANCE	\$	242.28
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	262.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	282.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	287.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	650.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	475.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	302.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	339.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	204.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	451.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	431.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	431.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	431.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	429.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	427.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	427.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	427.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	437.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	201.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	359.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	421.00
363.2010.5617.000 CTI Ready Mix Inc	205 W Main St alley	\$	277.00
363.2010.5617.000 CTI Ready Mix Inc	Bailey Dr	\$	675.25
363.2010.5617.000 CTI Ready Mix Inc	Bailey Dr and Thunderbird Dr	\$	2,168.25
363.2010.5617.000 CTI Ready Mix Inc	Bailey Dr	\$	775.00
740.8065.5600.000 CTI Ready Mix Inc	7th Ave and South St storm sewer repair	\$	365.50
001.1099.5344.000 CUMMINS Sales & Service	annual service for Police & Fire generator	\$	870.82

690.8050.5280.000 CUMMINS Sales & Service	Transit insite lite	\$	720.00
690.8050.5565.000 CUMMINS Sales & Service	Transit 121 actuator kits	\$	1,700.21
184.5030.5242.000 D & D RENTALS INC	Rent Assistance	\$	559.00
184.5030.5242.000 D & D RENTALS INC	Rent Assistance	\$	421.00
184.5030.5242.000 D & D RENTALS INC	Rent Assistance	\$	412.00
184.5030.5242.000 D & D RENTALS INC	Rent Assistance	\$	139.00
363.2010.5600.000 Dakota Supply Group	40ft dual wall pipe	\$	504.09
610.8016.5600.000 Dakota Supply Group	Ferncos for sanitary pipe repairs	\$	114.07
740.8065.5600.000 Dakota Supply Group	Pipe for Storm Sewer slipline at Mechdyne	\$	5,364.04
184.5030.5242.000 Daters, Toni Rae	Rent Assistance	\$	451.00
184.5030.5242.000 Double D Enterprse	Rent Assistance	\$	189.00
184.5030.5242.000 Douglas Terrace Apartments LLC	Rent Assistance	\$	700.00
184.5030.5242.000 Douglas Terrace Apartments LLC	Rent Assistance	\$	635.00
184.5030.5242.000 Ecklor, Shane	Rent Assistance	\$	897.00
001.6021.5232.000 EIDEBAILLY LLP	FY23 auditing services	\$	18,100.00
610.8015.5410.000 ELECTRIC PUMP INC	Effluent pump drop	\$	357.00
001.4010.5410.000 ELECTRIC SUPPLY OF MARSHALLTOWN	photo eyes for lighting	\$	24.39
110.2030.5410.000 ELECTRIC SUPPLY OF MARSHALLTOWN	photo eyes for lighting	\$	24.38
184.5030.5242.000 ELWAYNE INC	Rent Assistance	\$	214.00
184.5030.5242.000 ELWAYNE INC	Rent Assistance	\$	309.00
184.5030.5242.000 ELWAYNE INC	Rent Assistance	\$	147.00
184.5030.5242.000 ELWAYNE INC	Rent Assistance	\$	499.00
184.5030.5242.000 ELWAYNE INC	Rent Assistance	\$	355.00
610.8015.5600.000 Engineered Equipment Solutions LLC	Brim for prelim compactor	\$	110.00
610.8015.5718.000 Engineered Equipment Solutions LLC	replacement break for screw pumps	\$	3,700.00
184.5030.5242.000 EPC LLC	Rent Assistance	\$	291.00
184.5030.5242.000 EPC LLC	Rent Assistance	\$	24.00
184.5030.5242.000 EPC LLC	Rent Assistance	\$	296.00
184.5030.5242.000 EPC LLC	Rent Assistance	\$	296.00
184.5030.5242.000 Etter, William	Rent Assistance	\$	650.00
184.5030.5242.000 Eubanks, Chad	Rent Assistance	\$	303.00
610.8015.5603.000 Eurofins Environment Testing America Holdngs Inc	LAB analysis SBR #2, #1 & 2 E-coli	\$	320.50
001.6050.5410.000 FASTENAL COMPANY	hammer drill bit and combo screwdriver	\$	11.02
110.2040.5718.000 FASTENAL COMPANY	hammer drill bit and combo screwdriver	\$	21.26
610.8016.5600.000 FASTENAL COMPANY	white marking paint for project outlining	\$	44.83
740.8065.5600.000 FASTENAL COMPANY	white marking paint for project outlining	\$	29.88
999.1125.000 FIDELITY SECURITY LIFE INSURANCE CO	VISION INSURANCE	\$	327.30
999.1125.000 FIDELITY SECURITY LIFE INSURANCE CO	VISION INSURANCE	\$	137.05
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	97.85
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	77.54
001.1010.5132.000 First Interstate Bank	PATROL BOOTS	\$	132.00
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	37.54
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	44.95
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	4.90
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	28.99
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	37.94
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	375.91
001.1010.5132.000 First Interstate Bank	PATROL GEAR	\$	54.77
001.1010.5132.000 First Interstate Bank	PATROL GEAR	\$	44.00
001.1010.5132.000 First Interstate Bank	PATROL GEAR	\$	36.00
001.1010.5132.000 First Interstate Bank	PATROL GEAR	\$	153.97
001.1010.5132.000 First Interstate Bank	PATROL GEAR	\$	171.94
001.1010.5132.000 First Interstate Bank	PATROL GEAR	\$	99.00
001.1010.5132.000 First Interstate Bank	HANDCUFFS	\$	66.39
001.1010.5132.000 First Interstate Bank	PATROL SHIRTS	\$	61.92
001.1010.5132.000 First Interstate Bank	NAMEPLATE	\$	13.59
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	126.88
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	281.77
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	49.97
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	49.13
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	52.91
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	134.29
001.1010.5132.000 First Interstate Bank	CRIME SCENE TECH GEAR	\$	96.01
001.1010.5132.000 First Interstate Bank	PATROL GEAR	\$	73.00
001.1010.5132.000 First Interstate Bank	PATROL GEAR	\$	109.09
001.1010.5230.000 First Interstate Bank	INTEL REQUESTS	\$	75.00
001.1010.5280.000 First Interstate Bank	DIGITAL CREATOR MONTHLY SUBSCRIPTION	\$	14.99
001.1010.5280.000 First Interstate Bank	DIGITAL CREATOR MONTHLY SUBSCRIPTION	\$	14.99

001.1010.5280.000 First Interstate Bank	NTOA MEMBERSHIP	\$	35.00
001.1010.5342.000 First Interstate Bank	DRY CLEANING	\$	17.46
001.1010.5360.000 First Interstate Bank	POSTAGE	\$	5.08
001.1010.5360.000 First Interstate Bank	POSTAGE	\$	6.27
001.1010.5360.000 First Interstate Bank	POSTAGE	\$	10.64
001.1010.5360.000 First Interstate Bank	POSTAGE	\$	38.20
001.1010.5360.000 First Interstate Bank	POSTAGE	\$	19.99
001.1010.5370.000 First Interstate Bank	PRINTS OF STAFF PICTURES	\$	291.00
001.1010.5370.000 First Interstate Bank	BUSINESS CARDS	\$	46.98
001.1010.5370.000 First Interstate Bank	BUSINESS CARDS	\$	46.98
001.1010.5370.000 First Interstate Bank	BUSINESS CARDS	\$	46.98
001.1010.5410.000 First Interstate Bank	Shooting range PA system material	\$	78.71
001.1010.5460.000 First Interstate Bank	TRAINING REGISTRATION	\$	2,065.00
001.1010.5460.000 First Interstate Bank	TRAINING REGISTRATION	\$	250.00
001.1010.5460.000 First Interstate Bank	TRAINING REGISTRATION	\$	489.00
001.1010.5460.000 First Interstate Bank	TRAINING REGISTRATION	\$	4,600.00
001.1010.5460.000 First Interstate Bank	TRAINING REGISTRATION	\$	299.00
001.1010.5462.000 First Interstate Bank	PARKING DURING TRAINING	\$	7.00
001.1010.5462.000 First Interstate Bank	PARKING DURING TRAINING	\$	8.00
001.1010.5462.000 First Interstate Bank	PARKING DURING TRAINING	\$	5.00
001.1010.5464.000 First Interstate Bank	MEAL DURING TRAINING	\$	8.06
001.1010.5464.000 First Interstate Bank	MEAL DURING TRAINING	\$	7.20
001.1010.5464.000 First Interstate Bank	MEAL DURING TRAINING	\$	10.00
001.1010.5464.000 First Interstate Bank	MEAL DURING TRAINING	\$	7.87
001.1010.5465.000 First Interstate Bank	HOTEL STAY DURING TRAINING	\$	362.31
001.1010.5565.000 First Interstate Bank	CAR COVER	\$	29.98
001.1010.5570.000 First Interstate Bank	VEHICLE GAS	\$	17.53
001.1010.5600.000 First Interstate Bank	BATTERIES	\$	348.64
001.1010.5600.000 First Interstate Bank	BATTERIES AND LAPTOP SLEEVE	\$	68.68
001.1010.5600.000 First Interstate Bank	OFFICE SUPPLIES	\$	136.49
001.1010.5600.000 First Interstate Bank	FIRST AID PACK AND FOOT REST	\$	110.99
001.1010.5600.000 First Interstate Bank	COMMAND STRIPS	\$	35.28
001.1010.5600.000 First Interstate Bank	RETURNED PURCHASE	\$	(35.28)
001.1010.5600.000 First Interstate Bank	FIREARMS GEAR	\$	94.99
001.1010.5600.000 First Interstate Bank	CLEANING SUPPLIES	\$	599.56
001.1010.5600.000 First Interstate Bank	CLEANING SUPPLIES	\$	72.26
001.1010.5600.000 First Interstate Bank	CLEANING SUPPLIES	\$	192.00
001.1010.5600.000 First Interstate Bank	AIR FRESHENERS	\$	12.72
001.1010.5600.000 First Interstate Bank	LIGHT FOR DRONE	\$	158.00
001.1010.5600.000 First Interstate Bank	FIRST AID SUPPLIES	\$	188.44
001.1010.5605.000 First Interstate Bank	OFFICE SUPPLIES	\$	122.61
001.1010.5605.000 First Interstate Bank	OFFICE SUPPLIES	\$	115.72
001.1010.5605.000 First Interstate Bank	OFFICE SUPPLIES	\$	130.46
001.1010.5605.000 First Interstate Bank	NOTARY STAMP	\$	31.15
001.1010.5605.000 First Interstate Bank	OFFICE SUPPLIES	\$	61.56
001.1050.5450.000 First Interstate Bank	AT&T Firstnet - Fire dept cell services	\$	572.95
001.1050.5464.000 First Interstate Bank	Nat'l Emergency Training Center course meals	\$	358.23
001.1050.5600.000 First Interstate Bank	Fire Hose Direct -swivel parts	\$	306.08
001.1050.5600.000 First Interstate Bank	Amazon - Exell battery pack	\$	84.95
001.1070.5210.000 First Interstate Bank	American Planning Assoc- Housing Director ad	\$	14.75
001.1071.5210.000 First Interstate Bank	American Planning Assoc- Housing Director ad	\$	14.75
001.1071.5360.000 First Interstate Bank	USPS postage- RENTAL	\$	88.40
001.1071.5360.000 First Interstate Bank	Postage Rental	\$	170.00
001.1071.5605.000 First Interstate Bank	Amazon - tape refills	\$	12.69
001.1071.5605.000 First Interstate Bank	Amazon - envelope moisteners	\$	6.98
001.1075.5360.000 First Interstate Bank	Postage Nuisance	\$	170.00
001.1075.5360.000 First Interstate Bank	Section 8 and Nuisance postage	\$	150.00
001.1075.5360.000 First Interstate Bank	Endicia online postage	\$	150.00
001.1075.5360.000 First Interstate Bank	Endicia online postage Nuisance & Section 8	\$	150.00
001.1075.5605.000 First Interstate Bank	Amazon - envelope moisteners	\$	6.98
001.4010.5342.000 First Interstate Bank	Bi-monthly pest control	\$	66.81
001.4010.5343.000 First Interstate Bank	adventurepass membership	\$	200.00
001.4010.5380.000 First Interstate Bank	monthly postage machine rental	\$	30.00
001.4010.5410.000 First Interstate Bank	upholstery fabric for chairs	\$	1,178.32
001.4010.5410.000 First Interstate Bank	eBay Library replacement ballast	\$	31.99
001.4010.5410.000 First Interstate Bank	Atlas Masonry -for Library and Coliseum	\$	33.00
001.4010.5410.000 First Interstate Bank	Amazon light bulbs for Library	\$	38.99
001.4010.5450.000 First Interstate Bank	AT&T charges	\$	33.52

001.4010.5450.000 First Interstate Bank	internet	\$	135.14
001.4010.5600.000 First Interstate Bank	first aid supplies	\$	129.48
001.4010.5600.000 First Interstate Bank	paper towels, pencil sharpener	\$	70.38
001.4010.5600.000 First Interstate Bank	sticky notes, tape, key tags, office supplies	\$	214.26
001.4010.5600.000 First Interstate Bank	laptop privacy screen	\$	19.99
001.4010.5600.000 First Interstate Bank	plunger, batteries, cleaning supplies	\$	131.75
001.4010.5600.000 First Interstate Bank	multi-surface cleaner	\$	53.03
001.4010.5600.000 First Interstate Bank	operating supplies - T-shirt bags	\$	326.61
001.4010.5600.000 First Interstate Bank	DVD cleaning supplies	\$	364.66
001.4010.5601.000 First Interstate Bank	tape dispenser, scissors office supplies	\$	105.45
001.4010.5601.000 First Interstate Bank	tape dispenser, tape	\$	28.75
001.4010.5601.000 First Interstate Bank	program supplies - popcorn	\$	39.99
001.4010.5601.000 First Interstate Bank	video games	\$	139.93
001.4010.5601.000 First Interstate Bank	video games	\$	16.04
001.4010.5605.000 First Interstate Bank	office supplies - sticky notes, markers	\$	75.28
001.4010.5605.000 First Interstate Bank	office supplies - markers	\$	51.66
001.4010.5605.000 First Interstate Bank	hand mirrors, wite-out, sticky notes	\$	111.62
001.4010.5605.000 First Interstate Bank	office supplies - bottled water	\$	23.45
001.4010.5702.000 First Interstate Bank	office chair	\$	139.00
001.4010.5702.000 First Interstate Bank	height adjustable office desk	\$	1,079.00
001.4010.5704.000 First Interstate Bank	employee scheduling software	\$	475.00
001.4010.5732.000 First Interstate Bank	adult fiction books	\$	98.22
001.4010.5732.000 First Interstate Bank	adult fiction books	\$	10.53
001.4010.5732.000 First Interstate Bank	adult nonfiction books	\$	16.68
001.4010.5732.000 First Interstate Bank	adult fiction books	\$	17.06
001.4010.5732.000 First Interstate Bank	adult fiction books	\$	10.71
001.4010.5732.000 First Interstate Bank	adult fiction books	\$	32.89
001.4010.5732.000 First Interstate Bank	adult fiction books	\$	18.15
001.4010.5732.000 First Interstate Bank	DVDs	\$	24.99
001.4010.5732.000 First Interstate Bank	DVDs	\$	14.95
001.4010.5732.000 First Interstate Bank	DVDs	\$	166.18
001.4010.5732.000 First Interstate Bank	DVDs	\$	264.14
001.4010.5732.000 First Interstate Bank	DVDs	\$	24.96
001.4010.5732.000 First Interstate Bank	DVDs	\$	8.37
001.4010.5732.000 First Interstate Bank	DVDs	\$	7.99
001.4010.5732.000 First Interstate Bank	DVDs	\$	19.95
001.4010.5732.000 First Interstate Bank	DVDs	\$	57.65
001.4010.5732.000 First Interstate Bank	DVDs	\$	24.99
001.4010.5732.000 First Interstate Bank	DVDs	\$	16.98
001.4010.5732.000 First Interstate Bank	DVDs	\$	39.90
001.4010.5732.000 First Interstate Bank	DVDs	\$	335.01
001.4010.5732.000 First Interstate Bank	DVDs	\$	24.99
001.4010.5732.000 First Interstate Bank	DVDs	\$	11.98
001.4010.5732.000 First Interstate Bank	refund damaged DVD	\$	(24.99)
001.4010.5732.000 First Interstate Bank	juvenile books	\$	89.05
001.4010.5732.000 First Interstate Bank	juvenile books	\$	77.30
001.4010.5732.000 First Interstate Bank	juvenile books	\$	28.30
001.4010.5732.000 First Interstate Bank	juvenile books	\$	128.40
001.4010.5732.000 First Interstate Bank	juvenile books	\$	28.98
001.4010.5732.000 First Interstate Bank	floor tiles	\$	125.30
001.4010.5732.000 First Interstate Bank	welcome/spanish books	\$	52.48
001.4010.5732.000 First Interstate Bank	juvenile books	\$	99.89
001.4010.5734.000 First Interstate Bank	lost & replaced book	\$	11.53
001.4010.5734.000 First Interstate Bank	lost & replaced book	\$	35.91
001.4010.5734.000 First Interstate Bank	lost & replaced book	\$	20.95
001.4010.5734.000 First Interstate Bank	lost & replaced book	\$	11.78
001.4010.5734.000 First Interstate Bank	lost & replaced book	\$	8.74
001.4010.5734.000 First Interstate Bank	lost & replaced book	\$	42.06
001.4010.5734.000 First Interstate Bank	lost & replaced book	\$	13.94
001.4010.5734.000 First Interstate Bank	lost & replaced book	\$	8.39
001.4030.5251.000 First Interstate Bank	Parks employee CDL instruction permit	\$	13.50
001.4030.5342.000 First Interstate Bank	Home Rental sod cutter	\$	70.00
001.4030.5410.000 First Interstate Bank	Amazon PW bldg exterior sign lightbulbs	\$	2.30
001.4030.5600.000 First Interstate Bank	Whittco dog poop bags	\$	688.00
001.4030.5600.000 First Interstate Bank	VanWall filler cap	\$	26.04
001.4030.5609.000 First Interstate Bank	Roundstone Buffalo grass	\$	125.50
001.4030.5611.000 First Interstate Bank	Theisens fertilizer, trowel	\$	19.57
001.4030.5776.000 First Interstate Bank	Amazon PWB pull box for exterior cameras	\$	12.70

001.4040.5600.000 First Interstate Bank	Staples - Day Camp supplies	\$	235.26
001.4040.5600.000 First Interstate Bank	Staples - Day Camp supplies	\$	10.49
001.4041.5216.000 First Interstate Bank	IDPS Aquatic Ctr/ Parks background checks	\$	250.00
001.4041.5216.000 First Interstate Bank	IDPS background checks	\$	250.00
001.4041.5280.000 First Interstate Bank	Join Home Base tax refund	\$	(40.32)
001.4041.5600.000 First Interstate Bank	Amazon - pop up canopy	\$	305.98
001.4041.5600.000 First Interstate Bank	Amazon - tie downs, Canopy sidewall	\$	203.92
001.4041.5600.000 First Interstate Bank	Amazon - Youth recreation operating supplies	\$	294.76
001.4041.5600.000 First Interstate Bank	Amazon Aquatic Center supplies	\$	163.65
001.4041.5601.000 First Interstate Bank	Discountmugs- youth recreation	\$	704.60
001.4045.5216.000 First Interstate Bank	IDPS Aquatic Ctr/ Parks background checks	\$	250.00
001.4045.5216.000 First Interstate Bank	IDPS background checks	\$	250.00
001.4045.5410.000 First Interstate Bank	Amazon toilet/urinal repair kit	\$	15.49
001.4045.5470.000 First Interstate Bank	Red Cross- lifeguard training	\$	230.00
001.4045.5470.000 First Interstate Bank	Red Cross Lifeguard courses	\$	392.00
001.4045.5718.000 First Interstate Bank	Amazon Robotic pool cleaner	\$	1,707.08
001.4065.5410.000 First Interstate Bank	Atlas Masonry -for Library and Coliseum	\$	33.00
001.4066.5613.000 First Interstate Bank	HyVee concession resale products	\$	17.97
001.5040.5210.000 First Interstate Bank	American Planning Assoc- Housing Director ad	\$	177.00
001.5040.5360.000 First Interstate Bank	Postage Planning & Zoning	\$	170.00
001.5040.5605.000 First Interstate Bank	Amazon - envelope moisteners	\$	6.98
001.5040.5605.000 First Interstate Bank	Amazon legal pads, markers, envelopes	\$	10.40
001.5040.5605.000 First Interstate Bank	Amazon legal pads, markers, envelopes	\$	14.93
001.6012.5280.000 First Interstate Bank	GoToMeeting - city wide service	\$	144.00
001.6020.5210.000 First Interstate Bank	April TR postings	\$	752.27
001.6020.5360.000 First Interstate Bank	The UPS Store mailing	\$	17.26
001.6020.5605.000 First Interstate Bank	ProPlus desk top	\$	560.00
001.6021.5360.000 First Interstate Bank	USPS postage	\$	319.60
001.6021.5605.000 First Interstate Bank	Amazon - tape, highlighters	\$	16.20
001.6025.5280.000 First Interstate Bank	Society for Human Resource-2yr membership	\$	475.00
001.6025.5605.000 First Interstate Bank	Amazon - toner cartridges, award frames	\$	656.41
001.6050.5410.000 First Interstate Bank	Amazon toilet/urinal repair kit	\$	15.49
001.6050.5600.000 First Interstate Bank	Tri State Lock keys for buildings	\$	15.00
001.6050.5611.000 First Interstate Bank	Amazon - American flags for City Hall	\$	158.38
001.6051.5611.000 First Interstate Bank	Amazon boot scraper Carnegie bldg entrance	\$	27.43
030.1010.5600.000 First Interstate Bank	TRAINING EQUIPMENT	\$	182.82
030.1010.5600.000 First Interstate Bank	TAX REFUND	\$	(10.35)
110.2010.5251.000 First Interstate Bank	CDL license Street dept employee	\$	31.50
110.2010.5251.000 First Interstate Bank	CDL License Street dept employee	\$	16.50
110.2010.5410.000 First Interstate Bank	Amazon PW bldg exterior sign lightbulbs	\$	4.57
110.2010.5450.000 First Interstate Bank	AT&T/Firstnet Services- Public Works	\$	41.27
110.2010.5450.000 First Interstate Bank	AT&T/Firstnet Services- Public Works	\$	41.27
110.2010.5450.000 First Interstate Bank	Verizon - Street and Sewer dept cell services	\$	51.79
110.2010.5465.000 First Interstate Bank	Big Blue Bed -hotel for training - Street dept	\$	268.80
110.2010.5565.000 First Interstate Bank	Amazon- Polaris Ranger fuel pump	\$	25.98
110.2010.5565.000 First Interstate Bank	Amazon Polarius ranger fuel injector	\$	17.63
110.2010.5565.000 First Interstate Bank	Amazon Polaris ranger fuel pump	\$	25.98
110.2010.5600.000 First Interstate Bank	Amazon beacon light	\$	68.39
110.2010.5628.000 First Interstate Bank	1-800 Stencil - 'Shared Bike Lane'	\$	183.00
110.2010.5776.000 First Interstate Bank	Amazon PWB pull box for exterior cameras	\$	25.37
110.2030.5410.000 First Interstate Bank	Amazon Street light bulbs	\$	135.22
110.2030.5410.000 First Interstate Bank	Electric Supply wire crimps for light repairs	\$	8.77
110.2040.5410.000 First Interstate Bank	Electric Supply wire crimps for light repairs	\$	8.78
110.2040.5450.000 First Interstate Bank	AT&T/Firstnet Services- Public Works	\$	61.90
110.2060.5210.000 First Interstate Bank	Indeed- Engineering advertising	\$	194.63
110.2060.5450.000 First Interstate Bank	AT&T/Firstnet Services- Public Works	\$	44.90
110.2060.5450.000 First Interstate Bank	AT&T/Firstnet Services- Public Works	\$	41.27
110.2060.5450.000 First Interstate Bank	AT&T/Firstnet Services- Public Works	\$	41.27
110.2060.5450.000 First Interstate Bank	AT&T/Firstnet Services- Public Works	\$	44.90
110.2060.5600.000 First Interstate Bank	Engineering bldg batteries	\$	15.99
110.2060.5685.000 First Interstate Bank	Engineering picture white boards	\$	33.21
140.4030.5450.000 First Interstate Bank	Parks internet	\$	169.95
142.4030.5611.000 First Interstate Bank	Theisens cable ties	\$	60.96
153.1010.5321.000 First Interstate Bank	DOG FOOD	\$	95.39
153.1010.5600.000 First Interstate Bank	COMMUNITY OUTREACH SUPPLIES	\$	40.91
153.1010.5600.000 First Interstate Bank	DONATED HOSPITALITY	\$	110.04
153.1010.5600.000 First Interstate Bank	DONATED HOSPITALITY	\$	125.37
153.1010.5600.000 First Interstate Bank	DONATED HOSPITALITY	\$	12.00

153.1010.5600.000 First Interstate Bank	DONATED HOSPITALITY	\$	20.89
153.1010.5600.000 First Interstate Bank	DONATED HOSPITALITY	\$	160.50
170.4010.5450.000 First Interstate Bank	Hotspots for library	\$	400.10
170.4010.5601.000 First Interstate Bank	Reach Out and Read - books	\$	82.39
181.3040.5210.000 First Interstate Bank	American Planning Assoc- Housing Director ad	\$	14.75
181.3040.5360.000 First Interstate Bank	Housing online postage fee	\$	9.95
181.3040.5605.000 First Interstate Bank	Amazon - kleenex	\$	14.57
181.3040.5605.000 First Interstate Bank	Amazon legal pads, markers, envelopes	\$	7.59
181.3040.5605.000 First Interstate Bank	Amazon legal pads, markers, envelopes	\$	25.99
181.3040.5605.000 First Interstate Bank	Large whiteboard	\$	36.99
181.3040.5605.000 First Interstate Bank	Lead dept - push pins	\$	3.79
184.5030.5210.000 First Interstate Bank	American Planning Assoc- Housing Director ad	\$	73.75
184.5030.5360.000 First Interstate Bank	Postage Section 8	\$	170.00
184.5030.5360.000 First Interstate Bank	Section 8 and Nuisance postage	\$	150.00
184.5030.5360.000 First Interstate Bank	Endicia online postage	\$	150.00
184.5030.5360.000 First Interstate Bank	Endicia online postage Nuisance & Section 8	\$	150.00
184.5030.5605.000 First Interstate Bank	Amazon - tape refills	\$	12.69
184.5030.5605.000 First Interstate Bank	Amazon - envelope moisteners	\$	6.98
312.2080.5776.000 First Interstate Bank	Home Rental aerator rental	\$	75.00
610.8015.4875.000 First Interstate Bank	vendor rebates	\$	(0.46)
610.8015.5132.000 First Interstate Bank	Theisens -WPCP employee work boots	\$	154.99
610.8015.5344.000 First Interstate Bank	Controlled Access- monthly liftmaster subscription	\$	39.50
610.8015.5360.000 First Interstate Bank	USPS priority mailing	\$	13.35
610.8015.5450.000 First Interstate Bank	AT&T/Firstnet Services- Public Works	\$	59.90
610.8015.5450.000 First Interstate Bank	AT&T/Firstnet Services- Public Works	\$	44.90
610.8015.5450.000 First Interstate Bank	Mediacom - June WPCP online service	\$	75.00
610.8015.5460.000 First Interstate Bank	IAWEA conference registration	\$	270.00
610.8015.5570.000 First Interstate Bank	Caseys - no ethanal fuel	\$	45.62
610.8015.5570.000 First Interstate Bank	Caseys - no ethanol gas	\$	150.00
610.8015.5570.000 First Interstate Bank	Caseys no ethanol gas	\$	150.00
610.8015.5600.000 First Interstate Bank	leak seal spray paint, trimmer line	\$	37.98
610.8015.5600.000 First Interstate Bank	Napa - socket set	\$	56.99
610.8015.5600.000 First Interstate Bank	Theisens -WPCP employee work boots, gloves	\$	24.97
610.8015.5600.000 First Interstate Bank	Central Iowa Farm Store Batwing mower parts	\$	545.28
610.8015.5600.000 First Interstate Bank	Menards edger blade	\$	25.98
610.8015.5600.000 First Interstate Bank	WPCP mens bathroom remodel	\$	550.34
610.8015.5600.000 First Interstate Bank	WPCP mens bathroom remodel	\$	53.33
610.8015.5600.000 First Interstate Bank	WPCP bathroom remodel supplies	\$	71.84
610.8015.5600.000 First Interstate Bank	Menards concrete sealant	\$	39.52
610.8015.5600.000 First Interstate Bank	Menards WPCP bathroom remodel supplies	\$	(133.73)
610.8015.5600.000 First Interstate Bank	Menards mens bathroom remodel	\$	68.74
610.8015.5600.000 First Interstate Bank	Arnold Motor-weather strip/ gasket adhesive	\$	11.41
610.8015.5600.000 First Interstate Bank	Grainger- urinal/ flush valve	\$	285.77
610.8015.5600.000 First Interstate Bank	Grainger alternate urinal for WPCP bathroom	\$	123.80
610.8015.5600.000 First Interstate Bank	Grainger - return urinal	\$	(155.14)
610.8015.5600.000 First Interstate Bank	Grainger direct drive blower motor	\$	205.76
610.8015.5600.000 First Interstate Bank	electric supplies-wire occupancy sensors, etc	\$	1,363.97
610.8015.5600.000 First Interstate Bank	Teledyne-replacement pump for samplers	\$	830.00
610.8015.5600.000 First Interstate Bank	Theisens weed trimmer line, stump killer, roundup	\$	211.95
610.8015.5600.000 First Interstate Bank	Arnold Motor- batwing mower parts/ supplies	\$	143.64
610.8015.5603.000 First Interstate Bank	North Central Labs -B-12D, BOC/GGA standard	\$	200.38
610.8015.5605.000 First Interstate Bank	Quill -3 ring binders, scissors	\$	21.57
610.8015.5605.000 First Interstate Bank	Amazon - desk top calculators	\$	18.58
610.8015.5980.000 First Interstate Bank	vendor rebates	\$	(1.00)
610.8016.5210.000 First Interstate Bank	Sewer dept job advertising	\$	140.56
610.8016.5360.000 First Interstate Bank	The UPS store -Sewer dept pkg mailing	\$	15.01
610.8016.5360.000 First Interstate Bank	Sewer dept notification mailing	\$	8.73
610.8016.5450.000 First Interstate Bank	AT&T/Firstnet Services- Public Works	\$	24.76
610.8016.5450.000 First Interstate Bank	AT&T/Firstnet Services- Public Works	\$	24.76
610.8016.5450.000 First Interstate Bank	Verizon - Street and Sewer dept cell services	\$	24.97
690.8050.5342.000 First Interstate Bank	Rosco Transit GPS contracts	\$	504.00
690.8050.5342.000 First Interstate Bank	Rosco - Transit GPS contracts	\$	504.00
690.8050.5410.000 First Interstate Bank	Amazon PW bldg exterior sign lightbulbs	\$	4.57
690.8050.5470.000 First Interstate Bank	Northland CDL training - Transit	\$	895.00
690.8050.5470.000 First Interstate Bank	CTA Transit PASS Basic online course	\$	75.00
690.8050.5470.000 First Interstate Bank	CTA - Transit PASS basic online training	\$	25.00
690.8050.5470.000 First Interstate Bank	CTA Transit PASS Basic online training	\$	25.00
690.8050.5565.000 First Interstate Bank	Amazon connectors, wiring harness	\$	53.64

690.8050.5565.000 First Interstate Bank	Amazon brake shoe tool	\$ 20.99
690.8050.5565.000 First Interstate Bank	Bus 191 air dryer	\$ 294.20
690.8050.5565.000 First Interstate Bank	Combined Fluid - Bus 191 compressor	\$ 2,069.85
690.8050.5718.000 First Interstate Bank	Amazon pneumatic blow gun	\$ 15.46
690.8050.5776.000 First Interstate Bank	Amazon PWB pull box for exterior cameras	\$ 25.37
740.8065.5210.000 First Interstate Bank	Sewer dept job advertising	\$ 93.71
740.8065.5360.000 First Interstate Bank	The UPS store -Sewer dept pkg mailing	\$ 10.01
740.8065.5450.000 First Interstate Bank	AT&T/Firstnet Services- Public Works	\$ 16.51
740.8065.5450.000 First Interstate Bank	AT&T/Firstnet Services- Public Works	\$ 16.51
740.8065.5450.000 First Interstate Bank	Verizon - Street and Sewer dept cell services	\$ 16.65
750.8070.5344.000 First Interstate Bank	Controlled Access- monthly liftmaster subscription	\$ 39.50
760.8080.5600.000 First Interstate Bank	Amazon - Aquatic center concession supplies	\$ 335.68
760.8080.5608.000 First Interstate Bank	Amazon - Aquatic Center concession supplies	\$ 229.85
760.8080.5718.000 First Interstate Bank	Global Ind- concession freezer	\$ 4,900.09
999.1164.000 First Interstate Bank	PATROL CLOTHING	\$ 1.02
999.1164.000 First Interstate Bank	PATROL CLOTHING	\$ 186.92
999.1164.000 First Interstate Bank	HOTEL STAY DURING TRAINING	\$ 119.84
999.1164.000 First Interstate Bank	HOTEL STAY DURING TRAINING	\$ 119.84
999.1164.000 First Interstate Bank	MEAL DURING TRAINING	\$ 5.62
999.1164.000 First Interstate Bank	MEAL DURING TRAINING	\$ 2.02
001.1010.5450.000 FIRSTNET-AT&T Mobility	PD cellphones	\$ 329.39
001.1010.5451.000 FIRSTNET-AT&T Mobility	PD iPads, hotspots, car computers June	\$ 831.40
184.5030.5246.000 Fiser, Jessica	Rent Assistance	\$ 13.00
610.8015.5233.000 FOX Strand	WPC Nutrient Reduct Strategy Update 5/1/24-5/31/24	\$ 5,550.00
615.8015.5233.000 FOX Strand	WPC21001 WPCP 5/1/24-5/31/24	\$ 24,744.89
184.5030.5242.000 FRIENDLY VALLEY APARTMENTS INC	Rent Assistance	\$ 157.00
184.5030.5242.000 FRIENDLY VALLEY APARTMENTS INC	Rent Assistance	\$ 97.00
184.5030.5242.000 FRIENDLY VALLEY APARTMENTS INC	Rent Assistance	\$ 74.00
610.8015.5980.000 Fuller, John	Sewer refund 2024 filled swimming pool	\$ 36.87
001.1010.5132.000 GALLS LLC	paddle mag and hand cuff combo	\$ 27.20
001.1050.5132.000 GALLS LLC	Fire dept Class A shirts	\$ 215.62
610.8015.5980.000 Garcia, Amanda	Sewer refund 2024 filled swimming pool	\$ 36.30
740.8065.5600.000 GERVICH & SONS INC	rebar for storm sewer intake caps	\$ 38.80
001.1010.5600.000 Go Get Cardio LLC	Work out equipment for Police & Fire	\$ 1,500.00
153.1010.5600.000 Go Get Cardio LLC	Work out equipment for Police & Fire	\$ 1,500.00
156.1050.5718.000 Go Get Cardio LLC	Work out equipment for Police & Fire	\$ 647.97
184.5030.5242.000 Gonzales, Gilbert	Rent Assistance	\$ 513.00
184.5030.5242.000 Gonzales, Gilbert #2	Rent Assistance	\$ 55.00
999.1166.000 Gonzalez, Consuelo Avalos	Parking ticket over payment	\$ 25.00
184.5030.5242.000 GONZALEZ, RENATO	Rent Assistance	\$ 907.00
184.5030.5242.000 Gorrell, Joseph	Rent Assistance	\$ 381.00
184.5030.5242.000 Gray, Dennis	Rent Assistance	\$ 450.00
184.5030.5242.000 Gray, Dennis	Rent Assistance	\$ 499.00
184.5030.5242.000 Gray, Dennis	Rent Assistance	\$ 792.00
184.5030.5242.000 Gray, Dennis	Rent Assistance	\$ 878.00
184.5030.5242.000 Gray, Dennis	Rent Assistance	\$ 122.00
184.5030.5242.000 Gutierrez, Humberto Fabian	Rent Assistance	\$ 252.00
184.5030.5242.000 Gutierrez, Humberto Fabian	Rent Assistance	\$ 363.00
184.5030.5242.000 Hala, Janet	Rent Assistance	\$ 66.00
184.5030.5242.000 Hala, Janet	Rent Assistance	\$ 154.00
184.5030.5242.000 Hala, Janet	Rent Assistance	\$ 393.00
184.5030.5242.000 Hala, Janet	Rent Assistance	\$ 190.00
610.8015.5980.000 Handorf, Jillissa	Sewer refund 2024 filled swimming pool	\$ 43.90
001.4045.5342.000 HANSEN, STEVE	S 6th St and Aquatic Center sprayings	\$ 125.00
142.4030.5342.000 HANSEN, STEVE	S 6th St and Aquatic Center sprayings	\$ 340.00
884.7010.5337.000 HARTFORD- PRIORITY ACCTS	July Insurance premium	\$ 6,145.76
913.1013.5337.000 HARTFORD- PRIORITY ACCTS	July Insurance premium	\$ 426.90
184.5030.5242.000 Hatch, Roger	Rent Assistance	\$ 1,050.00
184.5030.5242.000 Hatch, Roger	Rent Assistance	\$ 161.00
184.5030.5242.000 Hatch, Roger	Rent Assistance	\$ 349.00
884.6021.4875.000 Health Partners	Stop loss 6/6-6/12	\$ (84.65)
884.7010.5339.000 Health Partners	Claims medical 6/6-6/12	\$ 81,564.77
884.7010.5339.000 Health Partners	Claims 06/06-06/12 Dental	\$ 2,357.02
884.7010.5339.000 Health Partners	Claims 06/13-06/19	\$ 61,052.97
001.1099.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Police & Fire Bldg	\$ 2,130.14
001.4045.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Aquatic Center	\$ 80.14
001.4065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	incentive credit	\$ (1.00)
001.4065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Coliseum	\$ 62.00

001.6050.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	City Hall	\$	145.14
110.2010.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	\$	55.04
610.8015.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	\$	67.57
610.8016.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	\$	40.54
610.8016.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	\$	33.03
740.8065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	\$	22.02
740.8065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	\$	27.03
610.8015.5980.000 Hernandez, Rogelio	Sewer refund 2024 filled swimming pool	\$	50.88
184.5030.5242.000 HESSENIUS, ROBERT	Rent Assistance	\$	850.00
184.5030.5242.000 Hilltop Village Inc	Rent Assistance	\$	224.00
184.5030.5242.000 Hilltop Village Inc	Rent Assistance	\$	238.00
184.5030.5242.000 Hilltop Village Inc	Rent Assistance	\$	270.00
184.5030.5242.000 Hinmon, Linda	Rent Assistance	\$	248.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	262.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	144.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	299.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	88.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	307.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	195.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	353.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	206.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	360.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	255.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	181.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	220.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	209.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	424.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	574.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	390.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	245.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$	69.00
184.5030.5242.000 House Harvesters LLC	Rent Assistance	\$	429.00
184.5030.5238.000 Housing Authority of the City of Orlando, FL	ADMIN FEE	\$	49.29
184.5030.5242.000 Housing Authority of the City of Orlando, FL	Rent Assistance	\$	1,932.00
184.5030.5242.000 Howard, Jammie	Rent Assistance	\$	181.00
184.5030.5242.000 Hubbard Maple Street Apts LLC	Rent Assistance	\$	172.00
184.5030.5242.000 Hubbard Maple Street Apts LLC	Rent Assistance	\$	135.00
001.4040.5980.000 Hulin, Tasia	Summer Blast Day Camp Refund for June	\$	105.00
881.1010.5339.000 Hunter Lane LLC	June 1-15 Paid medical claims	\$	40.05
881.1050.5339.000 Hunter Lane LLC	June 1-15 Paid medical claims	\$	1,077.71
999.1131.000 ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #303417	\$	792.27
999.1131.000 ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #303417ICMA DEF C	\$	4,117.23
999.1131.000 ICMA 457-Mission Square Retirement	ICMA DEF COMP	\$	230.76
999.1131.000 ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #705230	\$	1,216.92
999.1131.000 ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #705230	\$	2,543.45
999.1131.000 ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #303417ICMA DEF C	\$	1,225.00
999.1131.000 ICMA 457-Mission Square Retirement	ICMA DEF COMP	\$	269.23
999.1131.000 ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #705230	\$	121.59
999.1131.000 ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #705230	\$	875.00
999.1131.000 ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #705230	\$	965.00
001.1010.5460.000 ILEA	Bike Patrol Instructor school	\$	155.00
999.1111.000 IMWCA	DEPOSIT 25% FY25 Workers Comp Premiums	\$	32,340.00
999.1111.000 IMWCA	FY25 Workers Comp Premiums	\$	13,859.00
999.1101.000 INTERNAL REVENUE SERVICE	Bi-Weekly Federal Taxes	\$	25,980.04
999.1101.000 INTERNAL REVENUE SERVICE	Bi-Weekly Federal Taxes	\$	14,392.15
999.1103.000 INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Social Security	\$	32,066.36
999.1103.000 INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Social Security	\$	5,553.20
999.1107.000 INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Medicare	\$	10,051.82
999.1107.000 INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Medicare	\$	4,456.64
001.4045.5251.000 IOWA DEPT OF INSPECTIONS & APPEALS	Aquatic center mechanical rooms	\$	80.00
001.5010.5342.000 IOWA IRRIGATION, CORP.	6th St Softball Complex Irrigation System	\$	86,737.00
001.6020.5280.000 IOWA LEAGUE OF CITIES	Member Dues 7/1/24-6/30/25	\$	10,779.00
110.2010.5626.000 IOWA PRISON INDUSTRIES	Pedestrian crossing signs, AHEAD signs	\$	1,243.50
001.2080.5483.000 Iowa Regional Utilities Association	Airport water usage thru June 13	\$	172.54
140.4030.5611.000 Iowa Sports Supply	official futsal goal net	\$	696.00
184.5030.5242.000 JBI COOP ASSOCIATION	Rent Assistance	\$	179.00
184.5030.5242.000 JBI COOP ASSOCIATION	Rent Assistance	\$	371.00
184.5030.5242.000 JBI COOP ASSOCIATION	Rent Assistance	\$	421.00

610.8015.5980.000 Jennings, Andy	Sewer refund 2024 - filled swimming pool	\$	25.49
184.5030.5242.000 Judge, John	Rent Assistance	\$	260.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	346.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	362.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	393.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	383.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	212.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	352.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	352.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	346.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	566.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	336.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	302.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	276.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	234.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	176.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	183.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	188.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	312.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	112.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	212.00
184.5030.5242.000 Kading Properties LLC	Rent Assistance	\$	975.00
184.5030.5242.000 Kading Properties LLC	Rent Assistance	\$	1,035.00
184.5030.5242.000 Kading Properties LLC	Rent Assistance	\$	526.00
184.5030.5242.000 Kading Properties LLC	Rent Assistance	\$	608.00
184.5030.5242.000 Kramer, Marcia	Rent Assistance	\$	92.00
610.8015.5980.000 Ladehoff, Derek	Sewer refund 2024	\$	36.30
001.1010.5464.000 Lageschulte, Kraig	Meals during training	\$	19.00
184.5030.5242.000 Lawthers Property Management	Rent Assistance	\$	886.00
184.5030.5242.000 Lawthers Property Management	Rent Assistance	\$	169.00
184.5030.5242.000 Linton, Tyler	Rent Assistance	\$	343.00
184.5030.5242.000 Linton, Tyler	Rent Assistance	\$	360.00
184.5030.5242.000 Lopez, Jaime	Rent Assistance	\$	450.00
184.5030.5246.000 Louis, Marie	Rent Assistance	\$	7.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	399.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	233.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	700.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	727.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	363.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	351.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	516.00
184.5030.5242.000 Manship, Wyatt	Rent Assistance	\$	439.00
184.5030.5242.000 Manus & Michelle Property Management	Rent Assistance	\$	550.00
184.5030.5242.000 Marion Manor I Apartments	Rent Assistance	\$	258.00
001.1030.5331.000 Marshall County Emergency Management Agency	FY24-25 Emergency Management Fees	\$	37,812.00
001.4030.5342.000 Marshall County Landfill	Parks construction debris	\$	19.15
001.4030.5342.000 Marshall County Landfill	Parks construction debris	\$	101.50
001.4030.5342.000 Marshall County Landfill	Parks debris	\$	22.60
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	378.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	673.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	326.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	283.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	222.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	188.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	159.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	271.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	433.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	256.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	117.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	231.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	69.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	761.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	357.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	855.00
001.2090.5220.000 Marshalltown Water Works	landfill bills	\$	253.50
001.4065.5483.000 Marshalltown Water Works	Coliseum water	\$	68.24
001.4065.5488.000 Marshalltown Water Works	Coliseum sewer	\$	74.30
610.8015.5220.000 Marshalltown Water Works	Sanitary Collections Costs	\$	8,845.43

740.8065.5220.000 Marshalltown Water Works	Storm Sewer Collection Services	\$	645.85
001.4030.5980.000 Mathis, Nancy	Riverview Park Bldg refund for July 13 deposit	\$	185.00
610.8015.5980.000 McCollister, Michael	Sewer refund 2024 - filled swimming pool	\$	32.24
121.5030.5331.000 MEDIC	Home Buyer Incentive - 818 Woodside Dr	\$	2,500.00
121.5030.5331.000 MEDIC	Home Buyer Incentive - 814 Woodside Dr	\$	2,500.00
001.1010.5600.000 MENARDS	PD shooting range PA system install	\$	123.38
001.1010.5600.000 MENARDS	materials to relocate TV	\$	22.33
001.1010.5600.000 MENARDS	PD painting supplies	\$	90.38
001.4030.5410.000 MENARDS	West End Park graffiti remover, hose clamps	\$	145.89
001.4030.5611.000 MENARDS	Parks lighting	\$	149.94
001.4030.5776.000 MENARDS	PWB cameras material	\$	5.72
001.4045.5410.000 MENARDS	Parks - pipe	\$	8.88
001.4045.5611.000 MENARDS	Bath house water leak repair	\$	11.85
001.4045.5611.000 MENARDS	15" outdoor wall clock	\$	39.88
001.4045.5611.000 MENARDS	gap foam, ant traps, fly ribbon, mouse glue	\$	17.46
001.6050.5410.000 MENARDS	Utlity dept batteries, tire gauge	\$	5.49
001.6050.5410.000 MENARDS	Caulking & WD40 for building repairs	\$	25.72
001.6050.5718.000 MENARDS	driver bits for use on buildings	\$	8.98
110.2010.5776.000 MENARDS	PWB cameras material	\$	11.42
110.2030.5410.000 MENARDS	Utlity dept batteries, tire gauge	\$	4.79
110.2040.5410.000 MENARDS	3rd/ Riverside traffic signal cabinet repair	\$	9.17
110.2040.5410.000 MENARDS	Utlity dept batteries, tire gauge	\$	4.79
110.2050.5600.000 MENARDS	Brine system couplings, adapters, etc	\$	138.39
110.2050.5600.000 MENARDS	Brine system adapter	\$	16.88
110.2050.5600.000 MENARDS	35pc impact drive bits	\$	25.43
110.2050.5600.000 MENARDS	adapter, hole saw arbor	\$	18.77
110.2050.5600.000 MENARDS	Brine system pvc pipe	\$	10.99
140.4030.5410.000 MENARDS	Parks - nuts, bolts, washers	\$	20.80
140.4030.5611.000 MENARDS	Parks - white steel panels and screws	\$	581.80
142.4030.5611.000 MENARDS	couplers, sewer tees, grates, tape, drain pipe	\$	28.03
610.8016.5600.000 MENARDS	form building supplies	\$	26.10
690.8050.5776.000 MENARDS	PWB cameras material	\$	11.42
740.8065.5600.000 MENARDS	Pipe repair for storm sewer	\$	129.99
740.8065.5600.000 MENARDS	form building supplies	\$	17.40
121.6012.5230.000 MGT of America Consulting LLC	City Administrator recruitment	\$	9,249.00
610.8015.5603.000 Microbac Laboratories Inc	LAB analysis digester #2	\$	183.00
610.8015.5603.000 Microbac Laboratories Inc	LAB analysis	\$	122.00
610.8015.5603.000 MIDLAND SCIENTIFIC INC	LAB - pipet tips	\$	121.09
001.6050.5342.000 MIDWEST AUTOMATIC FIRE SPRINKLER CO	service call to flush system 50/50 YSS	\$	340.00
110.2010.5600.000 Midwest Motor Supply Co	Street dept fasteners and paint	\$	518.68
001.1099.5386.000 Milestone Outdoor Co	Police and Fire contracted lawn care	\$	999.40
001.1099.5386.000 Milestone Outdoor Co	Police and Fire contract mowing	\$	1,092.00
610.8015.5980.000 Miller, Curtis	Sewer refund 2024 filled swimming pool	\$	36.30
760.8080.5608.000 Mini Melts of America Inc	Aquatic Center concession resale	\$	2,402.55
110.2040.5410.000 MOBOTREX INC	Traffic signal replacement red LED lights	\$	236.00
184.5030.5242.000 Moore, Michelle	Rent Assistance	\$	320.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	305.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	337.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	337.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	346.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	337.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	302.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	407.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	295.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	62.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	263.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	290.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	259.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	247.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	234.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	230.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	221.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	217.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	318.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	202.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	121.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	263.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$	212.00

001.1010.5359.000 Mustaines Towing & Recovery	MPD impound tow	\$	206.00
610.8016.5565.000 NAPA AUTO PARTS	1 Ton truck battery	\$	195.99
690.8050.5565.000 NAPA AUTO PARTS	Transit 121 drain valve	\$	13.70
690.8050.5565.000 NAPA AUTO PARTS	Transit 191 pressure sensor	\$	59.77
153.1010.5321.000 Nationwide	K9 Atlas pet insurance policy	\$	996.53
153.1010.5321.000 Nationwide	Timber K9 pet insurance policy	\$	767.37
184.5030.5246.000 Neave, Mia	Rent Assistance	\$	46.00
610.8015.5600.000 Nebraska Air Filter Inc	Air filters for MAU	\$	1,136.17
110.2010.5410.000 Nelson Fabrication LLC	1994 Ford Semi Tractor #12 repairs	\$	3,500.00
110.2010.5565.000 Nelson Fabrication LLC	1994 Ford Semi Tractor #12 repairs	\$	3,450.40
184.5030.5242.000 NORTH TAMA HOUSING, INC	Rent Assistance	\$	128.00
760.8080.5608.000 NORTHERN LIGHTS DISTRIBUTING	Aquatic Center concession resale	\$	363.39
760.8080.5608.000 NORTHERN LIGHTS DISTRIBUTING	Aquatic Center concession resale	\$	1,228.07
760.8080.5608.000 NORTHERN LIGHTS DISTRIBUTING	Aquatic Center concession resale	\$	1,135.24
760.8080.5608.000 NORTHERN LIGHTS DISTRIBUTING	Aquatic Center concession resale	\$	1,680.48
760.8080.5608.000 NORTHERN LIGHTS DISTRIBUTING	Aquatic Center concession resale	\$	872.15
610.8015.5342.000 NUTRI JECT SYSTEMS INC	Spring Biosolids pumped 6/6 - 6/18/2024 FY24	\$	55,202.89
610.8015.5342.000 NUTRI JECT SYSTEMS INC	Biososolids pumpd2% discount if pd w/i 5 days FY24	\$	(1,104.06)
110.2010.5600.000 NUTRIEN AG SOLUTIONS INC	Delo ext life antifreeze 50/50	\$	597.00
184.5030.5242.000 Oetker, Debra	Rent Assistance	\$	207.00
184.5030.5242.000 Oetker, Debra	Rent Assistance	\$	79.00
184.5030.5242.000 Oetker, Debra	Rent Assistance	\$	52.00
610.8016.5216.000 ONE SOURCE-THE BACKGROUND CHECK CO	applicant background check	\$	11.40
740.8065.5216.000 ONE SOURCE-THE BACKGROUND CHECK CO	applicant background check	\$	7.60
001.4041.5357.000 PALMERS FAMILY FUN	36 Eagle Packages	\$	504.00
184.5030.5246.000 Patton, Camille	Rent Assistance	\$	26.00
Payroll Payroll	Payroll #14	\$	365,363.83
181.3040.5433.000 Paz, Jessica	Lead Hazard reduction program	\$	750.00
184.5030.5242.000 Pebworth Homes LLC	Rent Assistance	\$	32.00
184.5030.5242.000 Pebworth Homes LLC	Rent Assistance	\$	232.00
184.5030.5246.000 Perez, Eliva Mejia	Rent Assistance	\$	31.00
001.5020.5410.000 Pinnacle Bank	Simms Company LLC 26 E Main St Code Upgrade	\$	20,000.00
184.5030.5242.000 Pizano-Cisneros, Angel	Rent Assistance	\$	700.00
184.5030.5242.000 Plymat Jr , William	Rent Assistance	\$	683.00
001.1099.5342.000 Prairie Waste Solutions	Police and Fire Bldg	\$	124.72
001.4010.5342.000 Prairie Waste Solutions	Library	\$	121.34
001.4030.5342.000 Prairie Waste Solutions	Parks roll offs	\$	245.14
001.4030.5342.000 Prairie Waste Solutions	Public Works Bldg 905 E Main	\$	24.94
001.4030.5342.000 Prairie Waste Solutions	All Park Barrels	\$	966.74
001.4030.5342.000 Prairie Waste Solutions	Parks roll offs	\$	260.80
001.5010.5342.000 Prairie Waste Solutions	Central Business District	\$	200.00
001.6050.5342.000 Prairie Waste Solutions	City Hall	\$	124.72
110.2010.5342.000 Prairie Waste Solutions	Public Works Bldg 905 E Main	\$	49.89
110.2010.5342.000 Prairie Waste Solutions	Bullpen Woodland Dr	\$	99.75
610.8015.5342.000 Prairie Waste Solutions	WPCP 4 rear loads	\$	220.00
610.8015.5342.000 Prairie Waste Solutions	Water Pollution plant	\$	124.72
690.8050.5342.000 Prairie Waste Solutions	Public Works Bldg 905 E Main	\$	49.89
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	252.00
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	43.00
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	388.00
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	388.00
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	544.00
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	779.00
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	320.00
184.5030.5344.000 PREMIER OFFICE EQUIPMENT	Housing contract and copies	\$	64.90
184.5030.5242.000 Premier Real Estate Mgmnt	Rent Assistance	\$	726.00
184.5030.5242.000 Premier Real Estate Mgmnt	Rent Assistance	\$	665.00
184.5030.5242.000 Premier Real Estate Mgmnt	Rent Assistance	\$	439.00
184.5030.5242.000 Premier Real Estate Mgmnt	Rent Assistance	\$	66.00
184.5030.5242.000 Premier Real Estate Mgmnt	Rent Assistance	\$	109.00
184.5030.5242.000 Premier Real Estate Mgmnt	Rent Assistance	\$	749.00
181.3040.5433.000 Puckhaber, Abby	Lead Hazard reduction program June 2024	\$	750.00
184.5030.5242.000 Pyramid Property Solutions Inc	Rent Assistance	\$	303.00
184.5030.5242.000 Pyramid Property Solutions Inc	Rent Assistance	\$	34.00
184.5030.5242.000 Pyramid Property Solutions Inc	Rent Assistance	\$	378.00
001.4030.5410.000 QMG Inc	Pakrs 20"x42" clear glass	\$	49.75
184.5030.5242.000 R & A Rental Properties LLC	Rent Assistance	\$	521.00
184.5030.5242.000 R & A Rental Properties LLC	Rent Assistance	\$	450.00

184.5030.5242.000 R & A Rental Properties LLC	Rent Assistance	\$	356.00
001.1010.5600.000 RACOM CORPORATION	PD 506 remount loose rear facing radar unit	\$	48.75
001.1099.5410.000 Rainbow Carwash LLC	North Boom hose at bay wash	\$	14.10
001.4030.5410.000 Rainbow Carwash LLC	North Boom hose at bay wash	\$	14.09
110.2010.5410.000 Rainbow Carwash LLC	North Boom hose at bay wash	\$	56.38
690.8050.5410.000 Rainbow Carwash LLC	North Boom hose at bay wash	\$	56.38
184.5030.5242.000 Ramirez, Sergio Rios	Rent Assistance	\$	375.00
184.5030.5246.000 Ramirez, Valeria	Rent Assistance	\$	11.00
184.5030.5246.000 Rasmussen, Lynnette	Rent Assistance	\$	50.00
184.5030.5242.000 Redborg, Kirsten	Rent Assistance	\$	391.00
184.5030.5242.000 Reed, Tony	Rent Assistance	\$	481.00
184.5030.5242.000 Reed, Tony	Rent Assistance	\$	400.00
184.5030.5242.000 Reed, Tony	Rent Assistance	\$	388.00
184.5030.5242.000 Reed, Tony	Rent Assistance	\$	417.00
121.1010.5464.000 Reese, Michael	City Admin travel expenses-gas	\$	80.65
121.1010.5464.000 Reese, Michael	City Admin travel expenses-food	\$	66.75
121.1010.5465.000 Reese, Michael	City Admin travel expenses	\$	166.88
690.8050.5331.000 Region 6 Resource Partners	April 2024 Para Transit rides	\$	8,303.00
690.8050.5331.000 Region 6 Resource Partners	July 2023 Para Transit rides	\$	6,992.00
184.5030.5246.000 Reiong, Elizabeth	Rent Assistance	\$	77.00
001.1050.5410.000 RELIANT FIRE APPARATUS inc	Pumper 170 replace door latch	\$	790.49
001.1050.5410.000 RELIANT FIRE APPARATUS inc	Pumper 141 door sensor replacement	\$	775.91
001.1050.5410.000 RELIANT FIRE APPARATUS inc	Ladder 175 hydraulic leak repair	\$	100.80
184.5030.5242.000 River Birch Apts	Rent Assistance	\$	433.00
184.5030.5242.000 River Birch Apts	Rent Assistance	\$	725.00
184.5030.5242.000 River Birch Apts	Rent Assistance	\$	740.00
184.5030.5242.000 River Birch Apts	Rent Assistance	\$	317.00
184.5030.5242.000 River Birch Apts	Rent Assistance	\$	233.00
184.5030.5242.000 River Oaks Apartments	Rent Assistance	\$	79.00
184.5030.5242.000 River Oaks Apartments	Rent Assistance	\$	322.00
184.5030.5242.000 River Oaks Apartments	Rent Assistance	\$	540.00
184.5030.5242.000 River Oaks Apartments	Rent Assistance	\$	568.00
184.5030.5242.000 River Oaks Apartments	Rent Assistance	\$	605.00
184.5030.5242.000 River Oaks Apartments	Rent Assistance	\$	765.00
184.5030.5242.000 River Oaks Apartments	Rent Assistance	\$	256.00
184.5030.5242.000 Roth, Kamaria Mary	Rent Assistance	\$	381.00
001.1010.5464.000 Roush, Christopher	Meals during training	\$	32.70
184.5030.5246.000 Ruano, Francisco	Rent Assistance	\$	13.00
184.5030.5246.000 Rurig, Ashley	Rent Assistance	\$	51.00
184.5030.5242.000 S & E Investment LLC	Rent Assistance	\$	438.00
184.5030.5242.000 S & E Investment LLC	Rent Assistance	\$	652.00
184.5030.5238.000 SanDiego Housing Commission	ADMIN FEE	\$	50.13
184.5030.5242.000 SanDiego Housing Commission	Rent Assistance	\$	1,844.00
610.8015.5380.000 SCHARNWEBER WATER CONDITIONING INC	WPCP water conditioner lease	\$	27.00
184.5030.5242.000 Schmidt, Michael T	Rent Assistance	\$	875.00
184.5030.5242.000 Schmidt, Michael T	Rent Assistance	\$	527.00
184.5030.5242.000 Schmidt, Michael T	Rent Assistance	\$	129.00
184.5030.5242.000 Schrader, Chantelle	Rent Assistance	\$	303.00
001.1011.5342.000 Sensys Gatso USA Inc.	Sensys Gatso ATE Tickets PD	\$	15,540.00
760.8080.5342.000 SERVICEMASTER OF M'TOWN INC	Aquatic Center Air Duct work	\$	425.00
001.1050.5132.000 Sho Biz Inc dba Minuteman	Fire dept shirts	\$	378.32
690.8050.5360.000 Sho Biz Inc dba Minuteman	Shipment to Cummins	\$	16.08
690.8050.5370.000 Sho Biz Inc dba Minuteman	Transit 4500 monthly passes	\$	245.70
750.8070.5605.000 Sho Biz Inc dba Minuteman	Street dept note pads for Compost	\$	38.95
610.8015.5980.000 Sirdoreus, Lindsey	Sewer refund 2024 filled swimming pool	\$	48.15
030.4030.5776.000 SMI Co	wood mulch	\$	1,770.00
121.1010.5464.000 Snider, James	City Admin recruit expenses -mileage	\$	252.00
121.1010.5465.000 Snider, James	City Admin recruit travel Hotel	\$	94.97
110.2050.5600.000 SPRAYER SPECIALTIES INC	Brine tank compact valve	\$	264.52
110.2010.5750.000 Star Equipment LTD	Skid Loader Trailer (CIP Purchase)	\$	17,175.00
001.6021.5280.000 STATE OF IOWA AUDITOR	State Auditor filing fee for FY23 ACFR	\$	850.00
184.5030.5242.000 Staveley Enterprises	Rent Assistance	\$	231.00
184.5030.5246.000 Stiegelmeier, Curtis	Rent Assistance	\$	10.00
140.4030.5611.000 Strands	Kiwanis Restroom	\$	414.82
140.4030.5611.000 Strands	Stain blocking latex primer	\$	57.62
140.4030.5611.000 Strands	Kiwanis Restroom	\$	14.88
140.4030.5611.000 Strands	Kiwanis Restroom	\$	7.92
001.1010.5132.000 STREICHER'S INC	Tactical assault carrier	\$	276.00

184.5030.5242.000 SUNRISE APARTMENTS, INC	Rent Assistance	\$ 98.00
001.1010.5410.000 Super Shine	January - May PD car washes	\$ 128.80
184.5030.5242.000 Superior Rentals LLC	Rent Assistance	\$ 158.00
184.5030.5242.000 Superior Rentals LLC	Rent Assistance	\$ 378.00
184.5030.5242.000 Superior Rentals LLC	Rent Assistance	\$ 254.00
184.5030.5242.000 Superior Rentals LLC	Rent Assistance	\$ 369.00
184.5030.5242.000 Sweet Pea Properties LLC	Rent Assistance	\$ 247.00
184.5030.5242.000 Swift, Scott	Rent Assistance	\$ 421.00
615.8015.5230.000 Terracon Consultants Inc	WPC Hdworks Spe Inpections-Structural thru 6/8/24	\$ 3,497.00
001.4030.5611.000 THEISENS SUPPLY INC	hose nozzles	\$ 20.68
110.2010.5132.000 THEISENS SUPPLY INC	Street dept employee clothing	\$ 59.94
110.2010.5132.000 THEISENS SUPPLY INC	Street dept employee clothing	\$ 79.99
110.2010.5600.000 THEISENS SUPPLY INC	15lb base magnet, screw pin clevis	\$ 27.37
110.2050.5600.000 THEISENS SUPPLY INC	Brine system adapter	\$ 7.99
110.2010.5718.000 Thompsons True Value	9' magnet torpedo level	\$ 17.99
110.2010.5565.000 TITAN MACHINERY, INC.	Bolt on Blades for Wheel loader	\$ 4,055.60
001.6900.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX benefit deductions	\$ 1,125.41
610.8015.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX benefit deductions	\$ 166.73
610.8016.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX benefit deductions	\$ 50.02
690.8050.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX benefit deductions	\$ 62.52
740.8065.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX benefit deductions	\$ 33.34
913.1013.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX benefit deductions	\$ 62.52
999.1128.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$ 5,286.90
999.1128.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$ 833.29
999.1128.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$ 833.29
999.1128.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$ 5,286.90
999.1129.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX DEP CARE BENEFITS	\$ 774.99
999.1129.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX DEP CARE BENEFITS	\$ 208.33
999.1129.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX DEP CARE BENEFITS	\$ 208.33
999.1129.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX DEP CARE BENEFITS	\$ 774.99
184.5030.5242.000 Town Apartments Corporation	Rent Assistance	\$ 239.00
184.5030.5242.000 Town Apartments Corporation	Rent Assistance	\$ 293.00
001.4040.5441.000 TREASURER ST OF IOWA	Sales/ Use Tax	\$ 483.79
001.4040.5442.000 TREASURER ST OF IOWA	Sales/ Use Tax	\$ 80.31
610.8015.5441.000 TREASURER ST OF IOWA	Sales/ Use Tax	\$ 2,600.54
610.8015.5441.000 TREASURER ST OF IOWA	Sales/ Use Tax	\$ 15,603.26
999.1102.000 TREASURER STATE OF IOWA	Bi-Weekly Payroll SIT	\$ 11,033.75
999.1102.000 TREASURER STATE OF IOWA	Bi-Weekly Payroll SIT	\$ 5,700.07
184.5030.5242.000 TTLC Coop Housing	Rent Assistance	\$ 478.00
184.5030.5242.000 TTLC Coop Housing	Rent Assistance	\$ 795.00
184.5030.5242.000 TTLC Coop Housing	Rent Assistance	\$ 333.00
184.5030.5242.000 TTLC Coop Housing	Rent Assistance	\$ 421.00
362.2012.5331.000 UNION PACIFIC RAILROAD COMPANY	Reimbursement Agreement-Quiet Zone Services	\$ 2,543.94
110.2010.5600.000 United Rentals	evaporative cooling fan	\$ 1,500.00
610.8016.5339.000 UNITY POINT HEALTH	Drug and Alcohol screenings May	\$ 22.28
690.8050.5339.000 UNITY POINT HEALTH	Drug and Alcohol screenings	\$ 74.26
740.8065.5339.000 UNITY POINT HEALTH	Drug and Alcohol screenings May	\$ 14.85
110.2010.5565.000 Vander Haags Inc	Street Truck #39 seat belt latch	\$ 50.00
610.8015.5980.000 VanHorn, Rob	Sewer refund 2024 filled swimming pool	\$ 64.41
001.1070.5342.000 Veenstra & Kimm Inc	Building Inspection/Trade Permit Ser. Agr. FY23/24	\$ 6,395.65
001.1071.5450.000 VERIZON WIRELESS	Cell thru May 14-June 13 Housing Dept	\$ 61.19
001.1075.5450.000 VERIZON WIRELESS	Cell thru May 14-June 13 Housing Dept	\$ 61.19
001.1010.5230.000 VERIZON WIRELESS- VSTAT	Case 24361974 0	\$ 50.00
184.5030.5242.000 Walker, Angela	Rent Assistance	\$ 309.00
184.5030.5242.000 Weatherly, Erin & Bob	Rent Assistance	\$ 725.00
184.5030.5242.000 Weatherly, Erin & Bob	Rent Assistance	\$ 562.00
184.5030.5242.000 Weatherly, Erin & Bob	Rent Assistance	\$ 306.00
610.8015.5980.000 Wenzel, Arlene	Sewer refund 2024 hose left on in yard	\$ 23.78
184.5030.5242.000 White, Amalia	Rent Assistance	\$ 311.00
001.4040.5601.000 Wickham, Michael	Wood breaking board	\$ 225.30
001.4040.5980.000 Wilson, Ranae	Taekwondo	\$ 40.00
184.5030.5246.000 Wirth, Tammy	Rent Assistance	\$ 50.00
001.1050.5132.000 Witmer Public Safety Group Inc	Fire dept helmet	\$ 506.11
001.1050.5132.000 Witmer Public Safety Group Inc	Fire dept badges	\$ 218.44
001.1099.5482.000 WoodRiver Energy LLC	Police & Fire Bldg 11672	\$ 916.65
001.4010.5482.000 WoodRiver Energy LLC	Library gas #7078	\$ 106.08
001.4045.5482.000 WoodRiver Energy LLC	SWIMMING POOL 7077	\$ 4,585.90
184.5030.5242.000 Worent Inc	Rent Assistance	\$ 119.00

001.1010.5702.000 Workspace	Police dept furniture	\$	2,922.95
184.5030.5242.000 Worsfold Farm LLC	Rent Assistance	\$	361.00
001.1099.5410.000 WW GRAINGER	P&F Bldg roof top unit repairs	\$	151.90
001.1099.5410.000 WW GRAINGER	P&F bldg HVAC parts	\$	9.43
001.2080.5600.000 WW GRAINGER	Airport exhaust fan filters	\$	55.50
001.4010.5410.000 WW GRAINGER	Library HVAC spare belts	\$	43.88
001.4030.5410.000 WW GRAINGER	cam and groove couplings	\$	50.75
TOTAL		\$	1,441,459.56

COUNCIL PROCEEDINGS
JUNE 24, 2024

Mayor Pro-tem Ladehoff, in Mayor Greer's absence, called the meeting to order at 5:30 p.m., June 24, 2024, at the City Hall Council Chambers, 10 W State Street, and led the pledge of allegiance. Roll call—Present: Kell, Ladehoff, Mitchell, Nichols, Schneider, Thompson. There is a vacancy for 4th Ward Councilor. Consultant, Cindy Kendall filled in for the City Clerk's absence. Public comments for items not on the agenda were provided. Mayor, Council, and Administrator comments were provided. Sergeant Thomas Watson and Crime Scene Technician, Cortney Watson were recognized for 20 years of service, and Tonya Hudnutt, Accounting Manager for 10 years of service. Marshalltown Municipal Transit was presented the Federal Transit Administration Award of Recognition for Percentage Increase in Ridership of 63% Among Small Urban Transit Systems in Iowa 2021-2022 and also the Iowa Department of Transportation Small Urban System of the Year.

CONSENT AGENDA

Motion by Schneider, second by Kell to adopt the consent agenda: APPROVE MINUTES 06/10/24 MEETING AND BILL LIST \$3,400,608.88; APPROVE ALCOHOL LICENSE RENEWALS FOR MARSHALL BEER WINE SPIRITS, EL PORTAL, GIT-N-GO #34, GIT-N-GO #35; APPROVE IOWA RETAIL PERMIT APPLICATION FOR CIGARETTE/TOBACCO/NICOTINE/VAPOR FOR KWIK STAR #394, KWIK STAR #607, KWIK STAR #706; RECEIPT OF BUILDING & TRADE PERMIT REPORT - MAY 2024; RESOLUTION 2024-135 SETTING A PUBLIC HEARING FOR THE CONVEYANCE AND TRANSFER OF TITLE OF CITY OWNED PROPERTY AT 407 MARION STREET; RESOLUTION 2024-136 ALLOWING FOR ALCOHOLIC BEVERAGES IN A PUBLIC PARK FOR THE LIVE AFTER FIVE EVENTS; RESOLUTION 2024-137 ALLOWING OPEN CONTAINERS ON DESIGNATED PUBLIC WAYS AND IN A PUBLIC PARK FOR THE 13TH STREET DISTRICT CAR CRUISE-IN AND CONCERT EVENT ON JULY 3, 2024; RESOLUTION 2024-138 APPROVING CITY FEE SCHEDULE; RESOLUTION 2024-139 ACCEPTING AND AWARDING THE BID FOR PROVIDING SALT FOR ICE AND SNOW CONTROL FOR THE 2024-2025 FISCAL YEAR IN THE CITY OF MARSHALLTOWN, IOWA IN THE AMOUNT OF \$75.15 PER TON; RESOLUTION 2024-140 APPROVING CONTRACT CHANGE ORDER #3 FOR THE WPCP HEADWORKS AND DIGESTERS IMPROVEMENT PROJECT #WPC21001, AN INCREASE OF NOT TO EXCEED \$144,918.85; RESOLUTION 2024-141 APPROVING CONTRACT CHANGE ORDER #8 FOR THE EDGEWOOD STREET EXTENSION PROJECT #STR19003, A DECREASE OF \$4,500.00; RESOLUTION 2024-142 APPROVING ENGINEER'S CERTIFICATE OF COMPLETION AND ACCEPTING CON-STRUCT, INC. FOR THE EDGEWOOD STREET EXTENSION PROJECT #STR-19003; RESOLUTION 2024-143 RESOLUTION APPROVING CONTRACT CHANGE ORDER #5 FOR THE MARSHALLTOWN DOWNTOWN REVITALIZATION-FAÇADE IMPROVEMENTS PROJECT #ECO 21-001, AN INCREASE OF \$16,107.00. Motion carried 6-0.

REPORTS

Program Advocate, Suzanne Reed, provided the MPACT Quarterly Update Report. Amber Danielson, Arts + Culture Alliance provided an annual report on collaborative projects.

Captain Christopher Jones, Marshalltown Police Department provided an update on the Automated Traffic Enforcement cameras, and Captain Kiel Stevenson provided an update on the Flock Safety Camera System.

MOTIONS

Motion by Schneider, second by Nichols to APPROVE AN APPLICATION FOR A CITY LICENSE FOR GARBAGE AND REFUSE AND RECYCLABLE HAULER FOR LEGRAND SANITATION. Motion carried 6-0.

Motion by Schneider, second by Kell to APPROVE 5-DAY LIQUOR LICENSE FOR MIDNIGHT BALLROOM AT THE CENTRAL IOWA FAIRGROUNDS ARENA FOR A RODEO ON 07/27/24 WITH A PREMISE UPDATE FOR CENTRAL IOWA FAIRGROUNDS TO THE ACTIVITIES BUILDING DURING THIS EVENT. Motion carried 6-0.

Motion by Schneider, second by Kell to APPROVE 5-DAY SPECIAL CLASS C RETAIL ALCOHOL LICENSE FOR THE 13TH STREET DISTRICT EVENT ON 7/3. Motion carried 6-0.

Motion by Schneider, second by Kell to APPROVE 5-DAY SPECIAL CLASS C RETAIL ALCOHOL LICENSES FOR FRIENDS OF THE ORPHEUM THEATER FOR LIVE AFTER 5 EVENTS 7/5, 7/12, 7/19, 7/26. Motion carried 6-0.

RESOLUTIONS

Motion by Nichols, second by Mitchell to UNTABLE RESOLUTION 2024-120 PROVIDING FOR THE CONVEYANCE AND TRANSFER OF TITLE FOR 510 EAST MAIN STREET FROM THE CITY OF MARSHALLTOWN, IOWA TO RMB COOPERATIVE. Motion carried 6-0.

Motion by Thompson, second by Nichols to adopt RESOLUTION 2024-120 PROVIDING FOR THE CONVEYANCE AND TRANSFER OF TITLE FOR 510 EAST MAIN STREET FROM THE CITY OF MARSHALLTOWN, IOWA TO RMB COOPERATIVE. Motion carried 4-2, Kell and Schneider dissenting.

Motion by Thompson, second by Nichols to UNTABLE RESOLUTION 2024-121 PROVIDING FOR THE CONVEYANCE AND TRANSFER OF TITLE FOR 406 LEE STREET FROM THE CITY OF MARSHALLTOWN, IOWA TO RMB COOPERATIVE. Motion carried 6-0.

Motion by Thompson, second by Nichols to adopt RESOLUTION 2024-121 PROVIDING FOR THE CONVEYANCE AND TRANSFER OF TITLE FOR 406 LEE STREET FROM THE CITY OF MARSHALLTOWN, IOWA TO RMB COOPERATIVE. Motion carried 4-2, Kell and Schneider dissenting.

Motion by Thompson, second by Nichols to UNTABLE RESOLUTION 2024-122 PROVIDING FOR THE CONVEYANCE AND TRANSFER OF TITLE FOR 708 LEE STREET FROM THE CITY OF MARSHALLTOWN, IOWA TO RMB COOPERATIVE. Motion carried 6-0.

Motion by Thompson, second by Nichols to adopt RESOLUTION 2024-122 PROVIDING FOR THE CONVEYANCE AND TRANSFER OF TITLE FOR 708 LEE STREET FROM THE CITY

OF MARSHALLTOWN, IOWA TO RMB COOPERATIVE. Motion carried 4-2, Kell and Schneider dissenting.

Motion by Thompson, second by Schneider to adopt RESOLUTION 2024-145 RESOLUTION APPROVING A PROFESSIONAL SERVICES AGREEMENT FOR \$263,000 WITH HR GREEN, INC. FOR DESIGN SERVICES FOR THE WPC SLUDGE THICKENING IMPROVEMENT PROJECT, #WPC24001. Motion carried 6-0.

Mayor Pro-tem Ladehoff opened a public hearing at 6:42 pm for PROVIDING FOR THE CONVEYANCE AND TRANSFER OF TITLE FOR 24 NORTH 1ST AVENUE FROM THE CITY OF MARSHALLTOWN, IOWA TO MOBIUS GROUP. No written or public comments were received. The public hearing was closed at 6:42 pm. Motion by Thompson, second by Nichols to adopt RESOLUTION 2024-147 PROVIDING FOR THE CONVEYANCE AND TRANSFER OF TITLE FOR 24 NORTH 1ST AVENUE FROM THE CITY OF MARSHALLTOWN, IOWA TO MOBIUS GROUP. Motion carried 6-0.

Mayor Pro-tem Ladehoff opened a public hearing at 6:45 pm for PROVIDING FOR THE CONVEYANCE AND TRANSFER OF TITLE FOR 817-819 NORTH 5TH AVENUE FROM THE CITY OF MARSHALLTOWN, IOWA TO CATHERINE GOODING. No written or public comments were received. The public hearing was closed at 6:45 pm. Motion by Thompson, second by Mitchell to adopt RESOLUTION 2024-148 PROVIDING FOR THE CONVEYANCE AND TRANSFER OF TITLE FOR 817-819 NORTH 5TH AVENUE FROM THE CITY OF MARSHALLTOWN, IOWA TO CATHERINE GOODING. Motion failed 1-5, Kell, Ladehoff, Mitchell, Nichols, and Schneider dissenting.

Mayor Pro-tem Ladehoff opened a public hearing at 6:48 pm for APPROVING LEASE AGREEMENT WITH IMON. No written or public comments were received. The public hearing was closed at 6:48 pm. Motion by Schneider, second by Nichols to adopt RESOLUTION 2024-149 APPROVING LEASE AGREEMENT WITH IMON. Heather Thomas, Public Works Director advised they will utilize the area at 403 Player Street for an equipment enclosure. Motion carried 6-0.

ORDINANCES

The third reading of ORDINANCE 15085 TO AMEND THE CODE OF ORDINANCES, CITY OF MARSHALLTOWN, IOWA CHAPTER 156 (ZONING) was withdrawn from the agenda to schedule a public hearing for July 8, 2024.

Motion by Schneider, second by Thompson to adopt the second reading of ORDINANCE 15087 TO AMEND THE CODE OF ORDINANCES, CITY OF MARSHALLTOWN, IOWA CHAPTER 118 PEDDLERS, SOLICITORS, TRANSIENT MERCHANTS. Motion carried 6-0.

DISCUSSION

Heather Thomas, Public Works Director, presented the Letter of Interest for the city property at 20 East Main Street and explained the RFP process and committee review of the one proposal submitted by Phillip and Elisabeth Curtis. The market value has not yet been established by the appraiser. Motion by Nichols, second by Schneider to move forward to phase two of the RFP

process for further design of the project and a developer's agreement in compliance with Iowa Code 403. Motion carried 6-0.

Cindy Kendall, Consultant, discussed the option to develop an Automated Traffic Enforcement (ATE) Revenue Policy. Iowa House File 2681 was enacted on May 17, specifying the allocation of any ATE revenues (upon successful application to the DOT) is limited to infrastructure, police, or fire operations. Motion by Kell, seconded by Schneider to seek legal counsel to allocate the remaining fund balances of \$62,500 and \$114,000 in fiscal year 2024 to the contract purposes previously approved with Arts + Culture Alliance and the beautification/nuisance projects. Motion carried 4-2, Mitchell and Thompson dissenting. Motion by Schneider, second by Kell to not allocate the future funds to a specific purpose moving forward. Motion carried 6-0.

Captain Kiel Stevenson presented the testing and selection process for the police department vehicle and body camera purchase. The rationale and compatibility with like equipment used by many local jurisdictions were reviewed. A recommendation to use Council-Designated Local Option Sale Tax as the funding source was discussed in the council packet. Axon's bid package is for \$842,467.50 over the next 5 years. Motion by Schneider, second by Mitchell to proceed with the Axon proposal as outlined in the memo. Motion carried 6-0.

CLOSED SESSION

Motion by Thompson, second by Nichols to enter into closed session pursuant to Section 21.5 subsection (1) paragraph (j) OF THE CODE OF IOWA to discuss the purchase or sale of particular real estate only where premature disclosure could be reasonably expected to increase the price the governmental body would have to pay for that property or reduce the price the governmental body would receive for that property. The City of Marshalltown has an attorney-client relationship with Lynch Dallas P.C., by Council Resolution 2022-161, approved 06/13/22. There may be council action by motion following the closed session if directed by the city's attorney. Motion carried 6-0 and the council entered into closed session at 7:40 pm. Motion by Nichols, second by Schneider to return to open session. Motion carried 6-0 and the council entered open session at 8:55 pm. Roll call—Present: Kell, Ladehoff, Mitchell, Nichols, Schneider, Thompson. Motion by Schneider, second by Kell for staff to proceed as discussed in the closed session. Motion carried 6-0.

ADJOURNMENT

The meeting adjourned at 8:56 p.m.

Respectfully Submitted,



Alicia Hunter, City Clerk

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

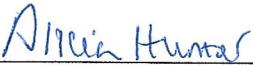
COUNCIL PROCEEDINGS
JUNE 28, 2024

Mayor Greer, called the special meeting to order at 11:00 a.m., June 28, 2024, at the City Hall Council Chambers, 10 W State Street. Roll call—Present: Kell, Ladehoff, Mitchell, Nichols, Schneider, Thompson. There is a vacancy for 4th Ward Councilor.

CLOSED SESSION

Motion by Schnedier, second by Nichols to enter into closed session pursuant to Section 21.5, Subsection (1) Paragraph (i) OF THE CODE OF IOWA to evaluate the professional competency of an individual whose appointment, hiring, performance or discharge is being considered when necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session. The City of Marshalltown has an attorney-client relationship with Lynch Dallas P.C., by Council Resolution 2022-161, approved 06/13/22. There may be council action by motion following the closed session if directed by the city's attorney. Motion carried 6-0 and the council entered into closed session at 11:06 am. The council adjourned closed session at 12:25 p.m.

Respectfully Submitted,



Alicia Hunter, City Clerk

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

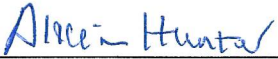
COUNCIL PROCEEDINGS
JUNE 28, 2024

Mayor Greer, called the special meeting to order at 1:00 p.m., June 28, 2024, at the City Hall Council Chambers, 10 W State Street. Roll call—Present: Kell, Ladehoff, Mitchell, Nichols, Schneider, Thompson. There is a vacancy for 4th Ward Councilor.

CLOSED SESSION

Motion by Thompson, second by Nichols to enter into closed session pursuant to Section 21.5, Subsection (1) Paragraph (i) OF THE CODE OF IOWA to evaluate the professional competency of an individual whose appointment, hiring, performance or discharge is being considered when necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session. The City of Marshalltown has an attorney-client relationship with Lynch Dallas P.C., by Council Resolution 2022-161, approved 06/13/22. There may be council action by motion following the closed session if directed by the city's attorney. Motion carried 6-0 and the council entered into closed session at 2:30 pm. The council adjourned closed session at 12:25 p.m.

Respectfully Submitted,



Alicia Hunter, City Clerk

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

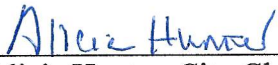
COUNCIL PROCEEDINGS
JUNE 29, 2024

Mayor Greer, called the special meeting to order at 11:00 a.m., June 29, 2024, at the City Hall Council Chambers, 10 W State Street. Roll call—Present: Kell (via G2M), Ladehoff, Mitchell, Nichols, Schneider, Thompson. There is a vacancy for 4th Ward Councilor.

CLOSED SESSION

Motion by Nichols, second by Mitchell to enter into closed session pursuant to Section 21.5, Subsection (1) Paragraph (i) OF THE CODE OF IOWA to evaluate the professional competency of an individual whose appointment, hiring, performance or discharge is being considered when necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session. The City of Marshalltown has an attorney-client relationship with Lynch Dallas P.C., by Council Resolution 2022-161, approved 06/13/22. There may be council action by motion following the closed session if directed by the city's attorney. Motion carried 6-0 and the council entered into closed session at 11:00 am. The council adjourned closed session at 1:10 p.m.

Respectfully Submitted,



Alicia Hunter, City Clerk

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

COUNCIL PROCEEDINGS
JULY 2, 2024

Mayor Greer, called the special meeting to order at 5:30 p.m., July 2, 2024, at the City Hall Council Chambers, 10 W State Street. Roll call–Present: Kell (via G2M), Ladehoff, Mitchell, Nichols, Schneider (via G2M), Thompson. There is a vacancy for 4th Ward Councilor.

CLOSED SESSION

Motion by Nichols, second by Mitchell to enter into closed session pursuant to Section 21.5, Subsection (1) Paragraph (i) OF THE CODE OF IOWA to evaluate the professional competency of an individual whose appointment, hiring, performance or discharge is being considered when necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session. The City of Marshalltown has an attorney-client relationship with Lynch Dallas P.C., by Council Resolution 2022-161, approved 06/13/22. There may be council action by motion following the closed session if directed by the city's attorney. Motion carried 6-0 and the council entered into closed session at 5:30 pm. Motion by Nichols, second by Mitchell to exit closed session. Motion carried 6-0 and the council entered open session at 7:37 pm.

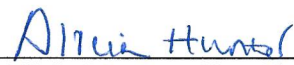
Roll call–Present: Kell (via G2M), Ladehoff, Mitchell, Nichols, Schneider (via G2M), Thompson. There is a vacancy for 4th Ward Councilor.

Motion by Ladehoff, second by Nichols for staff to proceed as discussed in closed session. Motion carried 6-0.

ADJOURNMENT

The meeting adjourned at 7:38 pm.

Respectfully Submitted,



Alicia Hunter, City Clerk

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

— I O W A —

Joel Greer, Mayor
Acting City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Diana Steiner, Finance Director
DATE: June 28, 2024,
RE: April 2024 Monthly Financial Statements

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: N/A

Recommendation: Staff recommends approving the April 2024 monthly financial statements.

Budget Impact: N/A

Description/Background: The Finance Department has prepared and reconciled the April 2024 financial statements for your review. The budgeted amounts shown are based on the FY24 amended budget approved in April 2024.

The attached reports include the following:

- Fund Balance Report, which includes the beginning balance at 6/30/23, the year-to-date revenues and expenses for 10 months and the ending fund cash balance.
- Cash & Investments Report, which includes current balances and interest rates for all city investments.
- Monthly Budget Report, which reflects monthly and year-to-date revenues and expenses by each fund and then in summary. If the YTD Activity amount is less than the YTD Budget amount, it will show as unfavorable for revenues and favorable for expenses.

Items of interest this month

- \$5,385,261 in property taxes were received
- \$200,000 was received in fund 132 from Rebuild Marshalltown as part of the local match for the CDBG Downtown Revitalization Grant and \$125,927 was spent for this grant.
- \$804,767 was received for the IFA SRF Headworks and CIPP project and \$166,389 was spent in Funds 615 & 616.

CITY COUNCIL

Vacant, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



MARSHALLTOWN

IOWA

FUND BALANCE REPORT AS OF 04/30/2024

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
001 - GENERAL FUND	\$ 3,567,795.12	\$ 14,794,530.88	\$ 14,822,241.58	\$ 3,540,084.42
010 - CASH FLOW RESERVE FUND	\$ 2,755,575.96	\$ 390,289.72	\$ -	\$ 3,145,865.68
030 - CAPITAL RESERVE	\$ -	\$ 375,031.88	\$ 375,031.88	\$ -
031 - CAPITAL RSRV-BLDG MAINT	\$ 248,847.16	\$ 15,036.35	\$ -	\$ 263,883.51
032 - CIP LARGE VEHICLE/EQUIPMENT	\$ 93,755.00	\$ -	\$ 66,625.00	\$ 27,130.00
110 - ROAD USE TAX	\$ 7,872,965.91	\$ 3,451,925.65	\$ 1,819,043.64	\$ 9,505,847.92
112 - EMPLOYEE BENEFITS FUND	\$ 3,768,809.74	\$ 2,176,687.61	\$ 2,257,740.43	\$ 3,687,756.92
117 - POLICE/FIRE RETIREMENT	\$ 642,477.91	\$ 892,231.38	\$ 876,830.52	\$ 657,878.77
119 - EMERGENCY FUND	\$ -	\$ 229,960.24	\$ 150,354.45	\$ 79,605.79
121 - LOCAL OPTION SALES TAX	\$ 6,012,923.56	\$ 3,876,224.47	\$ 2,271,536.49	\$ 7,617,611.54
125 - TAX INCREMENT FINANCING	\$ 169,545.77	\$ 1,321,284.94	\$ 478,557.87	\$ 1,012,272.84
130 - CITY TORT LIABILITY	\$ 128,206.16	\$ 17,646.89	\$ 52,586.49	\$ 93,266.56
132 - GRANTS-STATE/LOCAL AGENCIES	\$ (1,237,771.42)	\$ 1,664,586.74	\$ 730,623.21	\$ (303,807.89)
133 - UNDESIGNATED FEDERAL GRANTS	\$ (26,937.26)	\$ 738,627.89	\$ 1,012,536.03	\$ (300,845.40)
140 - PARK & REC DONATION FUND	\$ 301,596.26	\$ 86,339.49	\$ 54,751.40	\$ 333,184.35
141 - MTOWN TENNIS ASSOC	\$ 2,890.06	\$ 101.39	\$ -	\$ 2,991.45
142 - SOFTBALL ASSOCIATION FUND	\$ (6,149.75)	\$ 18,576.30	\$ 19,619.87	\$ (7,193.32)
144 - LIVE HEALTHY IOWA	\$ 6,277.56	\$ 220.25	\$ -	\$ 6,497.81
145 - TORNADO GENERAL	\$ 287,863.02	\$ -	\$ -	\$ 287,863.02
148 - FEMA-COVID19	\$ (12,143.15)	\$ 5,214.67	\$ -	\$ (6,928.48)
149 - FEMA - WINDS	\$ 334,019.33	\$ 159,665.35	\$ 15,291.60	\$ 478,393.08
150 - LOCAL PD GRANTS	\$ (4,019.97)	\$ 39,580.24	\$ 49,847.17	\$ (14,286.90)
151 - DEPT OF JUSTICE GRANTS	\$ (18,454.98)	\$ 103,658.89	\$ 85,380.89	\$ (176.98)
152 - POLICE UNDESIGNATED GRANTS	\$ (10,240.50)	\$ 83,695.81	\$ 79,259.49	\$ (5,804.18)
153 - POLICE DEPT DONATION FUND	\$ 122,990.71	\$ 9,997.51	\$ 41,067.79	\$ 91,920.43
156 - FIRE DEPT DONATION FUND	\$ 82,179.22	\$ 4,185.46	\$ 27,541.49	\$ 58,823.19
160 - ECONOMIC DEVELOPMENT GIFT	\$ 54,964.15	\$ 1,928.39	\$ -	\$ 56,892.54
161 - SURETY DEPOSITS/SUBDIVIDER	\$ 11,466.96	\$ 402.31	\$ -	\$ 11,869.27
170 - LIBRARY DONATION FUND	\$ 114,613.95	\$ 52,358.75	\$ 21,494.66	\$ 145,478.04
177 - SEIZED ASSETS (POLICE)	\$ 24,663.16	\$ 2,833.06	\$ 10,023.68	\$ 17,472.54
181 - #7 HUD LEAD GRANT	\$ -	\$ 46,820.12	\$ 83,866.60	\$ (37,046.48)
184 - VOUCHERS - 002, 003	\$ 212,388.44	\$ 1,214,734.76	\$ 1,120,025.16	\$ 307,098.04
189 - #6 HUD LEAD GRANT/NOW STATE FUNDS ONLY	\$ 81,342.03	\$ 662,535.25	\$ 587,679.56	\$ 156,197.72
200 - GO BONDS DEBT FUND	\$ 216,257.80	\$ 3,936,362.36	\$ 859,349.07	\$ 3,293,271.09
300 - CIP COLLECTION FUND	\$ 389,865.65	\$ 594,244.55	\$ 348,104.99	\$ 636,005.21
311 - RISE STREET GRANTS	\$ (3,632,998.53)	\$ 4,277,656.38	\$ 1,690,634.87	\$ (1,045,977.02)
312 - AIRPORT PROJECT FUND	\$ 122,392.82	\$ 5,959.43	\$ 157,147.39	\$ (28,795.14)
320 - SPECIAL ASSESSMENT PROJECTS	\$ (14,510.95)	\$ -	\$ -	\$ (14,510.95)
340 - BIKE PATH PROJECT FUND	\$ (1,511.60)	\$ -	\$ 1,072.60	\$ (2,584.20)
341 - TREES FOREVER PROJECT	\$ 25,667.35	\$ 14,388.38	\$ 17,629.57	\$ 22,426.16
350 - GO BONDS CAPITAL PROJECTS	\$ 9,341.72	\$ 327.74	\$ -	\$ 9,669.46
355 - 2015 GO BONDS (D&D)	\$ 380,907.57	\$ 94,679.15	\$ 235,024.95	\$ 240,561.77
361 - LIBRARY BUILDING ADDITION	\$ 1,626.33	\$ -	\$ 1,626.33	\$ -
362 - 2020 GO BONDS	\$ 713,101.88	\$ 24,919.19	\$ 5,198.30	\$ 732,822.77
363 - 2021 GO BONDS	\$ 7,376,741.08	\$ 2,685,220.61	\$ 3,190,542.46	\$ 6,871,419.23
364 - 2022 GO BONDS	\$ 9,627,478.41	\$ 510,656.47	\$ 256,090.95	\$ 9,882,043.93
365 - 2023 GO BONDS	\$ -	\$ 9,862,720.38	\$ 51,863.00	\$ 9,810,857.38
389 - AMERICAN RESCUE PLAN	\$ 3,105,941.21	\$ -	\$ 2,514,938.77	\$ 591,002.44
395 - ECONOMIC DEVELOPMENT PROJECT FUND	\$ -	\$ -	\$ 163,675.60	\$ (163,675.60)
610 - WATER POLLUTION CONTROL	\$ -	\$ 3,298,490.28	\$ 3,298,490.28	\$ -
611 - WPCP REVENUE	\$ 20,994,624.06	\$ 8,365,256.96	\$ 3,312,665.88	\$ 26,047,215.14
614 - WPCP CAPITAL IMPROVEMENT RSRV	\$ 1,120,657.22	\$ 39,317.46	\$ -	\$ 1,159,974.68
615 - WPCP PLANT & IMPROVEMENTS	\$ -	\$ 5,463,514.61	\$ 5,434,806.05	\$ 28,708.56
616 - SANITARY SEWER REHAB PROJECT	\$ -	\$ 2,003,332.34	\$ 2,067,976.84	\$ (64,644.50)
617 - SANITARY SEWER NEW CONSTRUCTN	\$ 156,657.20	\$ 15,028.65	\$ -	\$ 171,685.85
690 - TRANSIT OPERATING	\$ 1,005,655.70	\$ 915,618.79	\$ 810,564.01	\$ 1,110,710.48
740 - STORM SEWER UTILITY	\$ 1,751,034.24	\$ 1,209,397.84	\$ 573,097.20	\$ 2,387,334.88
741 - 2016 GO STORM WATER PROJ	\$ 797,609.06	\$ 27,983.55	\$ -	\$ 825,592.61
750 - COMPOSTING FACILITY	\$ 200,498.34	\$ 67,006.89	\$ 46,052.96	\$ 221,452.27
760 - P&R CONCESSIONS ENTERPRISE	\$ (25,565.37)	\$ 50,101.05	\$ 32,778.13	\$ (8,242.45)
881 - OCCUPATIONAL INSURANCE ESCROW	\$ 120,913.02	\$ 137,575.32	\$ 71,095.86	\$ 187,392.48
884 - GROUP HEALTH INSURANCE ESCROW	\$ 24,141.74	\$ 3,009,043.77	\$ 3,069,270.58	\$ (36,085.07)
886 - WORKMAN'S COMP DEDUCTIBLE FUND	\$ 34,883.61	\$ 1,221.56	\$ 71.00	\$ 36,034.17
913 - 911 COMMISSION	\$ (6,957.22)	\$ 994,657.22	\$ 1,105,505.55	\$ (117,805.55)
952 - SURETY BONDS/DEPOSITS	\$ 5,004.16	\$ 639.08	\$ -	\$ 5,643.24
	<u>\$ 70,081,896.61</u>	<u>\$ 80,042,232.65</u>	<u>\$ 56,424,830.14</u>	<u>\$ 93,699,299.12</u>

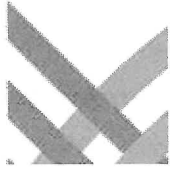
MARSHALLTOWN

IOWA

CASH AND INVESTMENTS
AS OF 4/30/2024

Account	Name	Ending Balance	Interest Rate
BalObject: 0110 - P&R Deposits			
<u>999.0110.100</u>	First Interstate Bank P&R Deposits	78,095.60	2.25
	Total BalObject: 0110 - P&R Deposits :	78,095.60	
BalObject: 0111 - Operating			
<u>999.0111.100</u>	First Interstate Bank Operating	1,005,436.30	2.25
	Total BalObject: 0111 - Operating:	1,005,436.30	
BalObject: 0113 - Payroll			
<u>999.0113.100</u>	First Interstate Bank Payroll	400,000.00	2.25
	Total BalObject: 0113 - Payroll:	400,000.00	
BalObject: 0114 - Dev Inspections			
<u>999.0114.100</u>	First Interstate Bank Dev Inspections	34,343.76	2.25
	Total BalObject: 0114 - Dev Inspections:	34,343.76	
BalObject: 0115 - HUD Admin			
<u>999.0115.100</u>	First Interstate Bank HUD Admin	283,162.25	2.25
	Total BalObject: 0115 - HUD Admin:	283,162.25	
BalObject: 0116 - HUD HAP			
<u>999.0116.100</u>	First Interstate Bank HUD HAP	24,344.59	2.25
	Total BalObject: 0116 - HUD HAP:	24,344.59	
BalObject: 0117 - Police			
<u>999.0117.100</u>	First Interstate Bank Police	15,900.19	2.25
	Total BalObject: 0117 - Police:	15,900.19	
BalObject: 0117 - ACH			
<u>999.0118.100</u>	First Interstate Bank ACH	1,000.00	2.25
	Total BalObject: 0118 -ACH	1,000.00	
BalObject: 0120 - PETTY CASH			
<u>001.0120.000</u>	PETTY CASH - RECORDS	100.00	0.00
<u>750.0120.000</u>	PETTY CASH	500.00	0.00
<u>760.0120.000</u>	PETTY CASH	-	0.00
	Total BalObject: 0120 - PETTY CASH:	600.00	
BalObject: 0122 - PETTY CASH-CITY CLERK			
<u>001.0122.000</u>	PETTY CASH-CITY CLERK	200.00	0.00
	Total BalObject: 0122 - PETTY CASH-CITY CLERK:	200.00	

Account	Name	Ending Balance	Interest Rate
BalObject: 0123 - PETTY CASH-LIBRARY			
<u>001.0123.000</u>	PETTY CASH-LIBRARY	100.00	0.00
	Total BalObject: 0123 - PETTY CASH-LIBRARY:	100.00	
BalObject: 0124 - PETTY CASH-LIBRARY			
<u>001.0125.000</u>	PETTY CASH-LIBRARY	200.00	0.00
	Total BalObject: 0124 - PETTY CASH-LIBRARY:	200.00	
BalObject: 0125 - PETTY CASH-PARK			
<u>001.0125.000</u>	PETTY CASH-PARK	225.00	0.00
	Total BalObject: 0125 - PETTY CASH-PARK:	225.00	
BalObject: 0130 - CASH HELD BY INSUR ADMIN			
<u>885.0130.000</u>	CASH HELD BY INSUR ADMIN	1.00	0.00
	Total BalObject: 0130 - CASH HELD BY INSUR ADMIN:	1.00	
BalObject: 0215 - IPAIT MONEY MARKET			
<u>999.0215.000</u>	IPAIT MONEY MARKET	16,396,794.06	5.07
	Total BalObject: 0215 - IPAIT MONEY MARKET:	16,396,794.06	
BalObject: 0216 - FIRST INTERSTATE BANK MM			
<u>999.0216.000</u>	First Interstate Bank MM	9,455,936.21	2.25
	Total BalObject: 0216 - FIRST INTERSTATE BANK MM:	9,455,936.21	
BalObject: 0240 - MIDWEST ONE CD (91-365 DAYS)			
<u>364.0240.000</u>	MIDWEST ONE CD	-	5.30
<u>999.0240.000</u>	MIDWEST ONE CD	10,000,000.00	4.95-5.30
	Total BalObject: 0240 - MIDWEST ONE CD:	10,000,000.00	
BalObject: 0243 - GNB INV			
<u>365.0243.000</u>	GNB CD	-	
<u>999.0243.000</u>	GNB CD	12,054,550.14	5.22-5.47
	Total BalObject: 0243 - GNB INV:	12,054,550.14	
BalObject: 0246 - PINNACLE INV			
<u>365.0246.000</u>	PINNACLE CD	5,000,000.00	5.35-5.47
<u>999.0246.000</u>	PINNACLE CD	15,000,000.00	5.19-5.72
	Total BalObject: 0246 - PINNACLE CD:	20,000,000.00	
BalObject: 0265 - IPAIT CD			
<u>999.0265.000</u>	IPAIT CD	5,000,000.00	5.138-5.6
	Total BalObject: 0265 - IPAIT CD:	5,000,000.00	
BalObject: 0273 - IPAIT GOV SEC			
<u>999.0273.000</u>	IPAIT GOV INV	18,995,272.97	5.151-5.32
	Total BalObject: 0273 - IPAIT GOV SEC:	18,995,272.97	
BalObject: 0999 - POOLED CASH			
<u>999.0999.000</u>	POOLED CASH - prepaid work comp and outstanding AP	(46,862.95)	0.00
	Total BalObject: 0999 - POOLED CASH:	(46,862.95)	
	TOTAL	93,699,299.12	



City of Marshalltown, IA

Monthly Budget Report - Marshalltown

Group Summary

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Account Type	April Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 001 - GENERAL FUND					
Revenue	2,877,800.16	15,815,338.60	14,794,530.88	-1,020,807.72	18,978,471.00
Expense	1,319,359.04	15,810,505.50	14,822,241.58	988,263.92	18,978,471.00
Total Fund: 001 - GENERAL FUND:	1,558,441.12	4,833.10	-27,710.70	-32,543.80	0.00
Fund: 010 - CASH FLOW RESERVE FUND					
Revenue	12,670.09	314,904.00	390,289.72	75,385.72	378,000.00
Total Fund: 010 - CASH FLOW RESERVE FUND:	12,670.09	314,904.00	390,289.72	75,385.72	378,000.00
Fund: 030 - CAPITAL RESERVE					
Revenue	28,777.13	581,638.20	375,031.88	-206,606.32	697,966.00
Expense	28,777.13	581,627.00	375,031.88	206,595.12	697,966.00
Total Fund: 030 - CAPITAL RESERVE:	0.00	11.20	0.00	-11.20	0.00
Fund: 031 - CAPITAL RSRV-BLDG MAINT					
Revenue	1,062.80	10,076.60	15,036.35	4,959.75	12,092.00
Expense	0.00	126,053.40	0.00	126,053.40	151,275.00
Total Fund: 031 - CAPITAL RSRV-BLDG MAINT:	1,062.80	-115,976.80	15,036.35	131,013.15	-139,183.00
Fund: 032 - CIP LARGE VEHICLE/EQUIPMENT					
Revenue	0.00	78,405.00	0.00	-78,405.00	94,086.00
Expense	0.00	55,811.00	66,625.00	-10,814.00	67,000.00
Total Fund: 032 - CIP LARGE VEHICLE/EQUIPMENT:	0.00	22,594.00	-66,625.00	-89,219.00	27,086.00
Fund: 110 - ROAD USE TAX					
Revenue	354,032.52	3,294,908.10	3,451,925.65	157,017.55	3,953,890.00
Expense	129,994.85	2,988,330.80	1,819,043.64	1,169,287.16	3,586,201.00
Total Fund: 110 - ROAD USE TAX:	224,037.67	306,577.30	1,632,882.01	1,326,304.71	367,689.00
Fund: 112 - EMPLOYEE BENEFITS FUND					
Revenue	720,236.96	2,025,183.90	2,176,687.61	151,503.71	2,430,221.00
Expense	0.00	2,678,305.70	2,257,740.43	420,565.27	3,213,967.00
Total Fund: 112 - EMPLOYEE BENEFITS FUND:	720,236.96	-653,121.80	-81,052.82	572,068.98	-783,746.00
Fund: 117 - POLICE/FIRE RETIREMENT					
Revenue	301,966.07	836,489.80	892,231.38	55,741.58	1,003,788.00
Expense	0.00	961,812.50	876,830.52	84,981.98	1,154,175.00
Total Fund: 117 - POLICE/FIRE RETIREMENT:	301,966.07	-125,322.70	15,400.86	140,723.56	-150,387.00
Fund: 119 - EMERGENCY FUND					
Revenue	79,605.79	219,144.80	229,960.24	10,815.44	262,974.00

Monthly Budget Report - Marshalltown

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Account Type	April Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Expense	0.00	219,145.00	150,354.45	68,790.55	262,974.00
Total Fund: 119 - EMERGENCY FUND:	79,605.79	-0.20	79,605.79	79,605.99	0.00
Fund: 121 - LOCAL OPTION SALES TAX					
Revenue	402,899.57	3,495,833.30	3,876,224.47	380,391.17	4,195,000.00
Expense	50,850.00	5,674,766.20	2,271,536.49	3,403,229.71	6,809,956.00
Total Fund: 121 - LOCAL OPTION SALES TAX:	352,049.57	-2,178,932.90	1,604,687.98	3,783,620.88	-2,614,956.00
Fund: 125 - TAX INCREMENT FINANCING					
Revenue	624,265.65	936,992.50	1,321,284.94	384,292.44	1,124,391.00
Expense	0.00	990,939.10	478,557.87	512,381.23	1,189,127.00
Total Fund: 125 - TAX INCREMENT FINANCING:	624,265.65	-53,946.60	842,727.07	896,673.67	-64,736.00
Fund: 130 - CITY TORT LIABILITY					
Revenue	9,361.74	35,833.20	17,646.89	-18,186.31	43,000.00
Expense	9,886.11	66,220.80	52,586.49	13,634.31	79,465.00
Total Fund: 130 - CITY TORT LIABILITY:	-524.37	-30,387.60	-34,939.60	-4,552.00	-36,465.00
Fund: 132 - GRANTS-STATE/LOCAL AGENCIES					
Revenue	93,577.00	2,808,915.80	1,664,586.74	-1,144,329.06	3,370,779.21
Expense	125,926.67	2,707,741.60	730,623.21	1,977,118.39	3,249,290.04
Total Fund: 132 - GRANTS-STATE/LOCAL AGENCIES:	-32,349.67	101,174.20	933,963.53	832,789.33	121,489.17
Fund: 133 - UNDESIGNATED FEDERAL GRANTS					
Revenue	0.00	3,920,005.10	738,627.89	-3,181,377.21	4,704,050.00
Expense	2,702.05	3,912,876.70	1,012,536.03	2,900,340.67	4,695,550.00
Total Fund: 133 - UNDESIGNATED FEDERAL GRANTS:	-2,702.05	7,128.40	-273,908.14	-281,036.54	8,500.00
Fund: 140 - PARK & REC DONATION FUND					
Revenue	5,611.91	49,999.90	86,339.49	36,339.59	60,000.00
Expense	615.11	166,034.80	54,751.40	111,283.40	199,275.00
Total Fund: 140 - PARK & REC DONATION FUND:	4,996.80	-116,034.90	31,588.09	147,622.99	-139,275.00
Fund: 141 - MTOWN TENNIS ASSOC					
Revenue	12.05	83.30	101.39	18.09	100.00
Total Fund: 141 - MTOWN TENNIS ASSOC:	12.05	83.30	101.39	18.09	100.00
Fund: 142 - SOFTBALL ASSOCIATION FUND					
Revenue	18,576.30	31,324.10	18,576.30	-12,747.80	37,589.00
Expense	298.89	26,175.20	19,619.87	6,555.33	31,439.00
Total Fund: 142 - SOFTBALL ASSOCIATION FUND:	18,277.41	5,148.90	-1,043.57	-6,192.47	6,150.00
Fund: 144 - LIVE HEALTHY IOWA					
Revenue	26.17	6,289.10	220.25	-6,068.85	7,547.00
Expense	0.00	6,288.50	0.00	6,288.50	7,547.00
Total Fund: 144 - LIVE HEALTHY IOWA :	26.17	0.60	220.25	219.65	0.00
Fund: 145 - TORNADO GENERAL					
Expense	0.00	129,986.60	0.00	129,986.60	156,000.00

Account Type	April Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Total Fund: 145 - TORNADO GENERAL:	0.00	129,986.60	0.00	129,986.60	156,000.00
Fund: 148 - FEMA-COVID19					
Revenue	0.00	10,115.80	5,214.67	-4,901.13	12,144.00
Total Fund: 148 - FEMA-COVID19:	0.00	10,115.80	5,214.67	-4,901.13	12,144.00
Fund: 149 - FEMA - WINDS					
Revenue	0.00	178,655.80	159,665.35	-18,990.45	214,413.00
Expense	1,623.53	127,947.30	15,291.60	112,655.70	153,541.00
Total Fund: 149 - FEMA - WINDS:	-1,623.53	50,708.50	144,373.75	93,665.25	60,872.00
Fund: 150 - LOCAL PD GRANTS					
Revenue	0.00	49,980.00	39,580.24	-10,399.76	60,000.00
Expense	4,424.57	49,980.00	49,847.17	132.83	60,000.00
Total Fund: 150 - LOCAL PD GRANTS:	-4,424.57	0.00	-10,266.93	-10,266.93	0.00
Fund: 151 - DEPT OF JUSTICE GRANTS					
Revenue	17,229.28	47,327.90	103,658.89	56,330.99	56,800.00
Expense	0.00	84,318.00	85,380.89	-1,062.89	101,185.00
Total Fund: 151 - DEPT OF JUSTICE GRANTS:	17,229.28	-36,990.10	18,278.00	55,268.10	-44,385.00
Fund: 152 - POLICE UNDESIGNATED GRANTS					
Revenue	14,775.28	81,672.40	83,695.81	2,023.41	98,007.00
Expense	6,961.05	81,649.30	79,259.49	2,389.81	98,007.00
Total Fund: 152 - POLICE UNDESIGNATED GRANTS:	7,814.23	23.10	4,436.32	4,413.22	0.00
Fund: 153 - POLICE DEPT DONATION FUND					
Revenue	520.21	4,166.60	9,997.51	5,830.91	5,000.00
Expense	1,125.97	61,533.00	41,067.79	20,465.21	73,850.00
Total Fund: 153 - POLICE DEPT DONATION FUND:	-605.76	-57,366.40	-31,070.28	26,296.12	-68,850.00
Fund: 156 - FIRE DEPT DONATION FUND					
Revenue	336.91	2,499.90	4,185.46	1,685.56	3,000.00
Expense	193.99	31,666.60	27,541.49	4,125.11	38,000.00
Total Fund: 156 - FIRE DEPT DONATION FUND:	142.92	-29,166.70	-23,356.03	5,810.67	-35,000.00
Fund: 160 - ECONOMIC DEVELOPMENT GIFT					
Revenue	229.14	833.30	1,928.39	1,095.09	1,000.00
Total Fund: 160 - ECONOMIC DEVELOPMENT GIFT:	229.14	833.30	1,928.39	1,095.09	1,000.00
Fund: 161 - SURETY DEPOSITS/SUBDIVIDER					
Revenue	47.80	250.00	402.31	152.31	300.00
Total Fund: 161 - SURETY DEPOSITS/SUBDIVIDER:	47.80	250.00	402.31	152.31	300.00
Fund: 170 - LIBRARY DONATION FUND					
Revenue	1,470.01	206,750.20	52,358.75	-154,391.45	248,101.00
Expense	1,065.43	199,832.90	21,494.66	178,338.24	239,800.00
Total Fund: 170 - LIBRARY DONATION FUND:	404.58	6,917.30	30,864.09	23,946.79	8,301.00

Monthly Budget Report - Marshelltown

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Account Type	April Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 177 - SEIZED ASSETS (POLICE)					
Revenue	280.43	2,915.60	2,833.06	-82.54	3,500.00
Expense	150.00	11,665.60	10,023.68	1,641.92	14,000.00
Total Fund: 177 - SEIZED ASSETS (POLICE):	130.43	-8,750.00	-7,190.62	1,559.38	-10,500.00
Fund: 181 - #7 HUD LEAD GRANT					
Revenue	46,820.12	1,426,414.90	46,820.12	-1,379,594.78	1,711,698.00
Expense	15,185.51	1,313,104.00	83,866.60	1,229,237.40	1,576,356.00
Total Fund: 181 - #7 HUD LEAD GRANT:	31,634.61	113,310.90	-37,046.48	-150,357.38	135,342.00
Fund: 184 - VOUCHERS - 002, 003					
Revenue	3,812.77	1,227,111.60	1,214,734.76	-12,376.84	1,472,535.00
Expense	109,681.10	1,236,316.40	1,120,025.16	116,291.24	1,483,676.00
Total Fund: 184 - VOUCHERS - 002, 003:	-105,868.33	-9,204.80	94,709.60	103,914.40	-11,141.00
Fund: 189 - #6 HUD LEAD GRANT/NOW STATE FUNDS ONLY					
Revenue	629.09	515,534.90	662,535.25	147,000.35	618,642.00
Expense	0.00	583,304.80	587,679.56	-4,374.76	699,984.00
Total Fund: 189 - #6 HUD LEAD GRANT/NOW STATE FUNDS ONLY:	629.09	-67,769.90	74,855.69	142,625.59	-81,342.00
Fund: 200 - GO BONDS DEBT FUND					
Revenue	773,321.97	5,949,138.50	3,936,362.36	-2,012,776.14	7,139,097.00
Expense	0.00	5,857,674.10	859,349.07	4,998,325.03	7,031,413.00
Total Fund: 200 - GO BONDS DEBT FUND:	773,321.97	91,464.40	3,077,013.29	2,985,548.89	107,684.00
Fund: 300 - CIP COLLECTION FUND					
Revenue	201,684.45	556,196.50	594,244.55	38,048.05	667,436.00
Expense	28,777.13	645,878.30	348,104.99	297,773.31	775,054.00
Total Fund: 300 - CIP COLLECTION FUND:	172,907.32	-89,681.80	246,139.56	335,821.36	-107,618.00
Fund: 311 - RISE STREET GRANTS					
Revenue	830,649.02	4,606,594.90	4,277,656.38	-328,938.52	5,528,265.00
Expense	8,152.50	1,525,863.90	1,690,634.87	-164,770.97	1,831,037.00
Total Fund: 311 - RISE STREET GRANTS:	822,496.52	3,080,731.00	2,587,021.51	-493,709.49	3,697,228.00
Fund: 312 - AIRPORT PROJECT FUND					
Revenue	0.00	137,083.30	5,959.43	-131,123.87	164,500.00
Expense	10,711.00	241,621.50	157,147.39	84,474.11	289,946.00
Total Fund: 312 - AIRPORT PROJECT FUND:	-10,711.00	-104,538.20	-151,187.96	-46,649.76	-125,446.00
Fund: 340 - BIKE PATH PROJECT FUND					
Revenue	0.00	16,875.00	0.00	-16,875.00	20,250.00
Expense	0.00	13,499.10	1,072.60	12,426.50	16,199.00
Total Fund: 340 - BIKE PATH PROJECT FUND:	0.00	3,375.90	-1,072.60	-4,448.50	4,051.00
Fund: 341 - TREES FOREVER PROJECT					
Revenue	5,090.32	29,833.20	14,388.38	-15,444.82	35,800.00
Expense	3,774.53	33,333.30	17,629.57	15,703.73	40,000.00

Account Type	April Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Total Fund: 341 - TREES FOREVER PROJECT:	1,315.79	-3,500.10	-3,241.19	258.91	-4,200.00
Fund: 350 - GO BONDS CAPITAL PROJECTS					
Revenue	38.94	166.60	327.74	161.14	200.00
Total Fund: 350 - GO BONDS CAPITAL PROJECTS:	38.94	166.60	327.74	161.14	200.00
Fund: 355 - 2015 GO BONDS (D&D)					
Revenue	-591,646.84	84,994.00	94,679.15	9,685.15	101,993.00
Expense	35,531.10	358,662.20	235,024.95	123,637.25	430,398.00
Total Fund: 355 - 2015 GO BONDS (D&D):	-627,177.94	-273,668.20	-140,345.80	133,322.40	-328,405.00
Fund: 361 - LIBRARY BUILDING ADDITION					
Expense	0.00	1,355.00	1,626.33	-271.33	1,626.00
Total Fund: 361 - LIBRARY BUILDING ADDITION:	0.00	1,355.00	1,626.33	-271.33	1,626.00
Fund: 362 - 2020 GO BONDS					
Revenue	2,951.47	14,166.60	24,919.19	10,752.59	17,000.00
Expense	0.00	101,409.90	5,198.30	96,211.60	121,692.00
Total Fund: 362 - 2020 GO BONDS:	2,951.47	-87,243.30	19,720.89	106,964.19	-104,692.00
Fund: 363 - 2021 GO BONDS					
Revenue	27,674.90	2,918,616.50	2,685,220.61	-233,395.89	3,502,340.00
Expense	94,913.66	4,357,600.90	3,190,542.46	1,167,058.44	5,229,122.00
Total Fund: 363 - 2021 GO BONDS:	-67,238.76	-1,438,984.40	-505,321.85	933,662.55	-1,726,782.00
Fund: 364 - 2022 GO BONDS					
Revenue	644,926.02	512,708.30	510,656.47	-2,051.83	615,250.00
Expense	47,589.50	940,601.50	256,090.95	684,510.55	1,128,722.00
Total Fund: 364 - 2022 GO BONDS:	597,336.52	-427,893.20	254,565.52	682,458.72	-513,472.00
Fund: 365 - 2023 GO BONDS					
Revenue	37,859.75	8,386,702.50	9,862,720.38	1,476,017.88	10,064,043.00
Expense	0.00	140,874.90	51,863.00	89,011.90	169,050.00
Total Fund: 365 - 2023 GO BONDS:	37,859.75	8,245,827.60	9,810,857.38	1,565,029.78	9,894,993.00
Fund: 389 - AMERICAN RESCUE PLAN					
Expense	0.00	2,257,766.80	2,514,938.77	-257,171.97	2,709,340.00
Total Fund: 389 - AMERICAN RESCUE PLAN:	0.00	2,257,766.80	2,514,938.77	-257,171.97	2,709,340.00
Fund: 395 - ECONOMIC DEVELOPMENT PROJECT FUND					
Revenue	0.00	267,868.10	0.00	-267,868.10	321,442.00
Expense	0.00	154,118.20	163,675.60	-9,557.40	184,942.00
Total Fund: 395 - ECONOMIC DEVELOPMENT PROJECT FUND:	0.00	113,749.90	-163,675.60	-277,425.50	136,500.00
Fund: 610 - WATER POLLUTION CONTROL					
Revenue	225,812.12	6,012,275.00	3,298,490.28	-2,713,784.72	7,214,730.00
Expense	225,812.12	6,011,534.40	3,298,490.28	2,713,044.12	7,214,730.00
Total Fund: 610 - WATER POLLUTION CONTROL:	0.00	740.60	0.00	-740.60	0.00

Monthly Budget Report - Marshelltown

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Account Type	April Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 611 - WPCP REVENUE					
Revenue	1,248,989.19	7,334,792.00	8,365,256.96	1,030,464.96	8,801,751.00
Expense	225,812.12	6,420,766.60	3,312,665.88	3,108,100.72	7,704,920.00
Total Fund: 611 - WPCP REVENUE:	1,023,177.07	914,025.40	5,052,591.08	4,138,565.68	1,096,831.00
Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV					
Revenue	4,671.84	20,833.30	39,317.46	18,484.16	25,000.00
Total Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV:	4,671.84	20,833.30	39,317.46	18,484.16	25,000.00
Fund: 615 - WPCP PLANT & IMPROVEMENTS					
Revenue	804,767.41	8,833,376.60	5,463,514.61	-3,369,861.99	10,600,052.00
Expense	101,745.00	8,833,376.50	5,434,806.05	3,398,570.45	10,600,052.00
Total Fund: 615 - WPCP PLANT & IMPROVEMENTS:	703,022.41	0.10	28,708.56	28,708.46	0.00
Fund: 616 - SANITARY SEWER REHAB PROJECT					
Revenue	0.00	2,652,260.00	2,003,332.34	-648,927.66	3,182,712.00
Expense	64,644.47	2,652,259.80	2,067,976.84	584,282.96	3,182,712.00
Total Fund: 616 - SANITARY SEWER REHAB PROJECT:	-64,644.47	0.20	-64,644.50	-64,644.70	0.00
Fund: 617 - SANITARY SEWER NEW CONSTRUCTN					
Revenue	1,500.00	12,507.50	15,028.65	2,521.15	15,009.00
Total Fund: 617 - SANITARY SEWER NEW CONSTRUCTN:	1,500.00	12,507.50	15,028.65	2,521.15	15,009.00
Fund: 690 - TRANSIT OPERATING					
Revenue	39,672.59	894,304.60	915,618.79	21,314.19	1,073,166.00
Expense	80,788.18	990,410.10	810,564.01	179,846.09	1,188,494.00
Total Fund: 690 - TRANSIT OPERATING:	-41,115.59	-96,105.50	105,054.78	201,160.28	-115,328.00
Fund: 740 - STORM SEWER UTILITY					
Revenue	97,513.86	1,180,541.50	1,209,397.84	28,856.34	1,416,650.00
Expense	41,347.90	1,224,629.70	573,097.20	651,532.50	1,469,782.00
Total Fund: 740 - STORM SEWER UTILITY:	56,165.96	-44,088.20	636,300.64	680,388.84	-53,132.00
Fund: 741 - 2016 GO STORM WATER PROJ					
Revenue	3,325.11	25,000.00	27,983.55	2,983.55	30,000.00
Expense	0.00	361,122.50	0.00	361,122.50	433,347.00
Total Fund: 741 - 2016 GO STORM WATER PROJ:	3,325.11	-336,122.50	27,983.55	364,106.05	-403,347.00
Fund: 750 - COMPOSTING FACILITY					
Revenue	11,521.89	62,608.00	67,006.89	4,398.89	75,130.00
Expense	2,709.52	123,214.00	46,052.96	77,161.04	147,869.00
Total Fund: 750 - COMPOSTING FACILITY:	8,812.37	-60,606.00	20,953.93	81,559.93	-72,739.00
Fund: 760 - P&R CONCESSIONS ENTERPRISE					
Revenue	0.00	57,083.30	50,101.05	-6,982.25	68,500.00
Expense	0.00	37,806.00	32,778.13	5,027.87	45,375.00
Total Fund: 760 - P&R CONCESSIONS ENTERPRISE:	0.00	19,277.30	17,322.92	-1,954.38	23,125.00

Account Type	April Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 881 - OCCUPATIONAL INSURANCE ESCROW					
Revenue	13,003.96	0.00	137,575.32	137,575.32	0.00
Expense	3,047.81	0.00	71,095.86	-71,095.86	0.00
Total Fund: 881 - OCCUPATIONAL INSURANCE ESCROW:	9,956.15	0.00	66,479.46	66,479.46	0.00
Fund: 884 - GROUP HEALTH INSURANCE ESCROW					
Revenue	222,320.83	149,999.70	3,009,043.77	2,859,044.07	180,000.00
Expense	256,931.72	0.00	3,069,270.58	-3,069,270.58	0.00
Total Fund: 884 - GROUP HEALTH INSURANCE ESCROW:	-34,610.89	149,999.70	-60,226.81	-210,226.51	180,000.00
Fund: 886 - WORKMAN'S COMP DEDUCTIBLE FUND					
Revenue	145.13	0.00	1,221.56	1,221.56	0.00
Expense	0.00	0.00	71.00	-71.00	0.00
Total Fund: 886 - WORKMAN'S COMP DEDUCTIBLE FUND:	145.13	0.00	1,150.56	1,150.56	0.00
Fund: 913 - 911 COMMISSION					
Revenue	102,429.11	0.00	994,657.22	994,657.22	0.00
Expense	111,099.70	8,414.10	1,105,505.55	-1,097,091.45	10,097.00
Total Fund: 913 - 911 COMMISSION:	-8,670.59	-8,414.10	-110,848.33	-102,434.23	-10,097.00
Report Total:	7,172,647.03	4,754,388.10	23,616,763.43	18,862,375.33	5,695,404.17

Fund Summary

Fund	April Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
001 - GENERAL FUND	1,558,441.12	4,833.10	-27,710.70	-32,543.80	0.00
010 - CASH FLOW RESERVE FUNI	12,670.09	314,904.00	390,289.72	75,385.72	378,000.00
030 - CAPITAL RESERVE	0.00	11.20	0.00	-11.20	0.00
031 - CAPITAL RSRV-BLDG MAIN	1,062.80	-115,976.80	15,036.35	131,013.15	-139,183.00
032 - CIP LARGE VEHICLE/EQUIP	0.00	22,594.00	-66,625.00	-89,219.00	27,086.00
110 - ROAD USE TAX	224,037.67	306,577.30	1,632,882.01	1,326,304.71	367,689.00
112 - EMPLOYEE BENEFITS FUNC	720,236.96	-653,121.80	-81,052.82	572,068.98	-783,746.00
117 - POLICE/FIRE RETIREMENT	301,966.07	-125,322.70	15,400.86	140,723.56	-150,387.00
119 - EMERGENCY FUND	79,605.79	-0.20	79,605.79	79,605.99	0.00
121 - LOCAL OPTION SALES TAX	352,049.57	-2,178,932.90	1,604,687.98	3,783,620.88	-2,614,956.00
125 - TAX INCREMENT FINANCIN	624,265.65	-53,946.60	842,727.07	896,673.67	-64,736.00
130 - CITY TORT LIABILITY	-524.37	-30,387.60	-34,939.60	-4,552.00	-36,465.00
132 - GRANTS-STATE/LOCAL AGE	-32,349.67	101,174.20	933,963.53	832,789.33	121,489.17
133 - UNDESIGNATED FEDERAL C	-2,702.05	7,128.40	-273,908.14	-281,036.54	8,500.00
140 - PARK & REC DONATION FU	4,996.80	-116,034.90	31,588.09	147,622.99	-139,275.00
141 - MTOWN TENNIS ASSOC	12.05	83.30	101.39	18.09	100.00
142 - SOFTBALL ASSOCIATION FL	18,277.41	5,148.90	-1,043.57	-6,192.47	6,150.00
144 - LIVE HEALTHY IOWA	26.17	0.60	220.25	219.65	0.00
145 - TORNADO GENERAL	0.00	-129,986.60	0.00	129,986.60	-156,000.00
148 - FEMA-COVID19	0.00	10,115.80	5,214.67	-4,901.13	12,144.00
149 - FEMA - WINDS	-1,623.53	50,708.50	144,373.75	93,665.25	60,872.00
150 - LOCAL PD GRANTS	-4,424.57	0.00	-10,266.93	-10,266.93	0.00
151 - DEPT OF JUSTICE GRANTS	17,229.28	-36,990.10	18,278.00	55,268.10	-44,385.00
152 - POLICE UNDESIGNATED GF	7,814.23	23.10	4,436.32	4,413.22	0.00
153 - POLICE DEPT DONATION FI	-605.76	-57,366.40	-31,070.28	26,296.12	-68,850.00
156 - FIRE DEPT DONATION FUN	142.92	-29,166.70	-23,356.03	5,810.67	-35,000.00
160 - ECONOMIC DEVELOPMENT	229.14	833.30	1,928.39	1,095.09	1,000.00
161 - SURETY DEPOSITS/SUBDIVI	47.80	250.00	402.31	152.31	300.00
170 - LIBRARY DONATION FUND	404.58	6,917.30	30,864.09	23,946.79	8,301.00
177 - SEIZED ASSETS (POLICE)	130.43	-8,750.00	-7,190.62	1,559.38	-10,500.00
181 - #7 HUD LEAD GRANT	31,634.61	113,310.90	-37,046.48	-150,357.38	135,342.00
184 - VOUCHERS - 002, 003	-105,868.33	-9,204.80	94,709.60	103,914.40	-11,141.00
189 - #6 HUD LEAD GRANT/NOW	629.09	-67,769.90	74,855.69	142,625.59	-81,342.00
200 - GO BONDS DEBT FUND	773,321.97	91,464.40	3,077,013.29	2,985,548.89	107,684.00
300 - CIP COLLECTION FUND	172,907.32	-89,681.80	246,139.56	335,821.36	-107,618.00
311 - RISE STREET GRANTS	822,496.52	3,080,731.00	2,587,021.51	-493,709.49	3,697,228.00
312 - AIRPORT PROJECT FUND	-10,711.00	-104,538.20	-151,187.96	-46,649.76	-125,446.00
340 - BIKE PATH PROJECT FUND	0.00	3,375.90	-1,072.60	-4,448.50	4,051.00
341 - TREES FOREVER PROJECT	1,315.79	-3,500.10	-3,241.19	258.91	-4,200.00
350 - GO BONDS CAPITAL PROJEI	38.94	166.60	327.74	161.14	200.00

Monthly Budget Report - Marshelltown

For Fiscal: 2023-2024 Period Ending: 04/30/2024

355 - 2015 GO BONDS (D&D)	-627,177.94	-273,668.20	-140,345.80	133,322.40	-328,405.00
361 - LIBRARY BUILDING ADDITIC	0.00	-1,355.00	-1,626.33	-271.33	-1,626.00
362 - 2020 GO BONDS	2,951.47	-87,243.30	19,720.89	106,964.19	-104,692.00
363 - 2021 GO BONDS	-67,238.76	-1,438,984.40	-505,321.85	933,662.55	-1,726,782.00
364 - 2022 GO BONDS	597,336.52	-427,893.20	254,565.52	682,458.72	-513,472.00
365 - 2023 GO BONDS	37,859.75	8,245,827.60	9,810,857.38	1,565,029.78	9,894,993.00
389 - AMERICAN RESCUE PLAN	0.00	-2,257,766.80	-2,514,938.77	-257,171.97	-2,709,340.00
395 - ECONOMIC DEVELOPMENT	0.00	113,749.90	-163,675.60	-277,425.50	136,500.00
610 - WATER POLLUTION CONTR	0.00	740.60	0.00	-740.60	0.00
611 - WPCP REVENUE	1,023,177.07	914,025.40	5,052,591.08	4,138,565.68	1,096,831.00
614 - WPCP CAPITAL IMPROVEM	4,671.84	20,833.30	39,317.46	18,484.16	25,000.00
615 - WPCP PLANT & IMPROVEN	703,022.41	0.10	28,708.56	28,708.46	0.00
616 - SANITARY SEWER REHAB P	-64,644.47	0.20	-64,644.50	-64,644.70	0.00
617 - SANITARY SEWER NEW CO	1,500.00	12,507.50	15,028.65	2,521.15	15,009.00
690 - TRANSIT OPERATING	-41,115.59	-96,105.50	105,054.78	201,160.28	-115,328.00
740 - STORM SEWER UTILITY	56,165.96	-44,088.20	636,300.64	680,388.84	-53,132.00
741 - 2016 GO STORM WATER PI	3,325.11	-336,122.50	27,983.55	364,106.05	-403,347.00
750 - COMPOSTING FACILITY	8,812.37	-60,606.00	20,953.93	81,559.93	-72,739.00
760 - P&R CONCESSIONS ENTERI	0.00	19,277.30	17,322.92	-1,954.38	23,125.00
881 - OCCUPATIONAL INSURANC	9,956.15	0.00	66,479.46	66,479.46	0.00
884 - GROUP HEALTH INSURANC	-34,610.89	149,999.70	-60,226.81	-210,226.51	180,000.00
886 - WORKMAN'S COMP DEDU	145.13	0.00	1,150.56	1,150.56	0.00
913 - 911 COMMISSION	-8,670.59	-8,414.10	-110,848.33	-102,434.23	-10,097.00
Report Total:	7,172,647.03	4,754,388.10	23,616,763.43	18,862,375.33	5,695,404.17

BUILDING REPORT FOR THE MONTH OF JUNE 2024							MARSHALLTOWN I O W A	
PERMIT NUMBER	OWNER OF IMPROVEMENT	LOCATION OF IMPROVEMENT	TYPE OF IMPROVEMENT	NEW DWELLING	ALTER DWELLING	MINOR RES. BUILDING	COMMERCIAL IMPROVEMENT	FEE
BLDR-009886-2024	Enrique Analco	206 N 8th Ave	Foundation Repairs		\$1,500.00			\$75.00
BLDR-009903-2024	Eklia n Jeelanton	701 N 4th Ave	Residential Fire Repairs		\$6,330.00			\$131.00
BLDC-009909-2024	Enrique Analco	17 N 1st St	Commercial Exterior Repairs		\$5,250.00			\$117.00
BLDR-009919-2024	Euselio Minjdres	508 W Maidson St	Residential Alteration		\$1,800.00			\$75.00
BLDR-009921-2024	Foundation Recovery	1204 S 2nd St	Residential Repairs		\$1,500.00			\$75.00
BLDR-009944-2024	Foundation Recovery	2710 Lincoln Way	Residential Repairs		\$1,500.00			\$75.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
			TOTALS:	\$0.00	\$17,880.00	\$0.00	\$0.00	\$548.00
			TOTAL IMPROVEMENT AMOUNT: \$17,880.00					
				Units	Permits	Permits	Permits	Demo Permits
*Work started without a permit - fee is doubled			# OF PERMITS:	0	0	6	0	0

MARSHALLTOWN
— I O W A —

PERMIT NUMBER	OWNER OF IMPROVEMENT	LOCATION OF IMPROVEMENT	TYPE OF IMPROVEMENT	NEW DWELLING	ALTER DWELLING	MINOR RES. BUILDING	COMMERCIAL IMPROVEMENT	FEE
BLDR-009886-2024	Enrique Analco	206 N 8th Ave	Foundation Repairs		\$1,500.00			\$75.00
BLDR-009903-2024	Eklia Jeelanton	701 N 4th Ave	Residential Fire Repairs		\$6,330.00			\$131.00
BLDC-009909-2024	Enrique Analco	17 N 1st St	Commercial Exterior Repairs		\$5,250.00			\$117.00
BLDR-009919-2024	Euselio Minjdres	508 W Maidson St	Residential Alteration		\$1,800.00			\$75.00
BLDR-009921-2024	Foundation Recovery	1204 S 2nd St	Residential Repairs		\$1,500.00			\$75.00
BLDR-009944-2024	Foundation Recovery	2710 Lincoln Way	Residential Repairs		\$1,500.00			\$75.00
								\$0.00
								\$0.00
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								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
			TOTALS:	\$0.00	\$17,880.00	\$0.00	\$0.00	\$548.00
			TOTAL IMPROVEMENT AMOUNT: \$17,880.00					
				Units	Permits	Permits	Permits	Demo Permits
*Work started without a permit - fee is doubled			# OF PERMITS:	0	0	6	0	0

TRADE PERMIT REPORT FOR THE MONTH OF JUNE 2024					MARSHALLTOWN I O W A	
PERMIT NUMBER	LOCATION OF IMPROVEMENT	RESIDENTIAL/ COMMERCIAL	PERMIT TYPE (ELEC., PLUMB., MECH. OR SOLAR)	VALUATION	FEE	
ELER-009888-2024	1401 W Main St	Residential	Electric		\$85.00	
ELER-009889-2024	706 Bromley St	Residential	Electric		\$62.00	
ELEC-009892-2024	110 E Webster St	Commerical	Electric	\$5,000.00	\$70.00	
ELER-009893-2024	1409 S 1st St	Residential	Electric		\$85.00	
MECH-009895-2024	902 S 12th St	Residential	Mechanical		\$62.00	
ELER-009904-2024	209 N 22nd St	Residential	Electric		\$85.00	
PLMR-009918-2024	802 Joan Ter	Residential	Plumbing		\$62.00	
MECH-009916-2024	314 Thomas Dr	Residential	Mechanical		\$62.00	
MECH-009911-2024	2214 Wakefield Dr	Residential	Mechanical		\$62.00	
MECH-009912-2024	102 W South St	Residential	Mechanical		\$62.00	
MECH-009913-2024	534 N 3rd St	Residential	Mechanical		\$62.00	
MECH-009914-2024	1707 Country Club Pl	Residential	Mechanical		\$62.00	
MECH-009915-2024	1707 S Center St	Residential	Mechanical		\$62.00	
MECH-009925-2024	1602 S 2nd Ave	Commerical	Mechanical	\$726,525.00	\$3,680.00	
MECH-009920-2024	1602 S 2nd Ave	Commerical	Mechanical	\$424,813.00	\$2,170.00	
ELER-009922-2024	132 W Main St	Commerical	Electric	\$5,000.00	\$70.00	
MECH-009924-2024	132 W Main St	Commerical	Mechanical	\$11,328.00	\$105.00	
MECH-009917-2024	1806 W Olive St	Residential	Mechanical		\$62.00	
MECH-009936-2024	306 N 4th St	Residential	Mechanical		\$62.00	
ELER-009947-2024	1010 S 11th Ave	Residential	Electric		\$85.00	
ELER-009946-2024	304 Park St	Residential	Electric		\$85.00	
MECH-009943-2024	910 W Main St	Residential	Mechanical		\$62.00	
MECH-009955-2024	209 N 22nd St	Residential	Mechanical		\$62.00	
ELER-009942-2024	1405 W Boone St	Residential	Solar		\$95.00	
ELEC-009960-2024	1304 Jackson St	Commerical	Electric	\$20,416.50	\$150.00	
ELER-009959-2024	317 Harrison Dr	Residential	Solar		\$95.00	
ELER-009963-2024	811 N 5th Ave	Residential	Electric		\$62.00	
PLMR-009962-2024	602 Thunderbird Dr	Residential	Plumbing		\$62.00	
		TOTALS:		\$1,193,082.50	\$7,790.00	
	# Residential Permits	Residential Fees	# of Commercial Permits	Commercial Valuation	Commercial Fees	Total Fees
Electrical	7	\$549.00	3	\$30,416.50	\$290.00	\$839.00
Plumbing	2	\$124.00	0	\$0.00	\$0.00	\$124.00
Mechanical	11	\$682.00	3	\$1,162,666.00	\$5,955.00	\$6,637.00
Solar	2	\$190.00	0	\$0.00	\$0.00	\$190.00
TOTALS	22	\$1,545.00	6	\$1,193,082.50	\$6,245.00	\$7,790.00

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Building Division Improvement Value & Fee Summary - June 2024

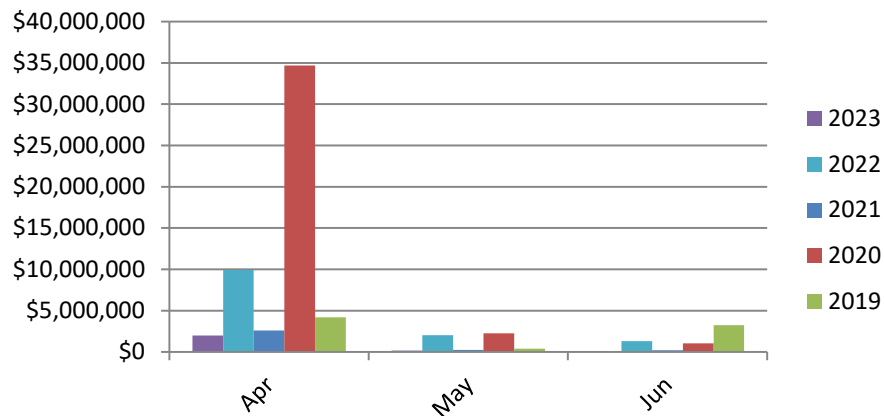
Total Improvement Value Comparison

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2023	\$4,546,993	\$61,370	\$1,187,321	\$1,976,727	\$160,328	\$17,880							\$7,950,618
2022	\$146,879	\$52,863	\$89,854	\$9,915,908	\$2,017,008	\$1,324,629							\$13,547,141
2021	\$2,912,000	\$937,862	\$494,839	\$2,580,043	\$254,164	\$200,269							\$7,379,177
2020	\$6,335,000	\$6,324,000	\$18,194,000	\$34,700,000	\$2,239,000	\$1,049,000							\$68,841,000
2019	\$1,921,000	\$339,000	\$1,660,000	\$4,186,000	\$382,000	\$3,260,000							\$11,748,000

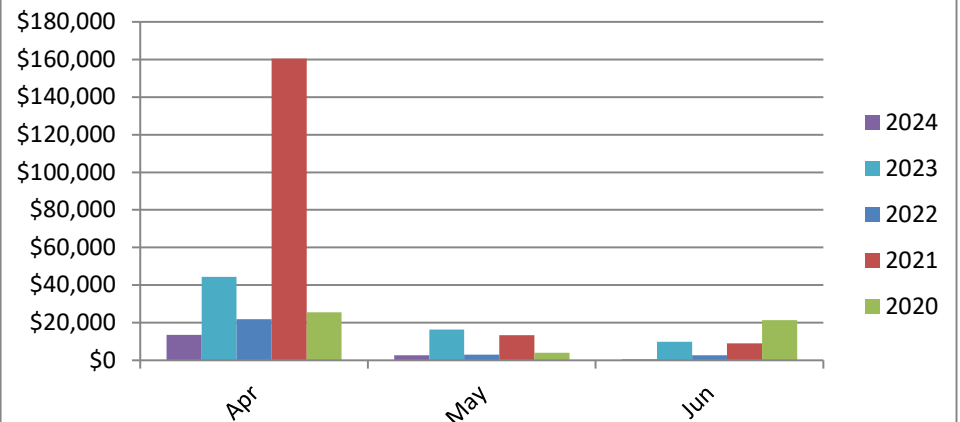
Total Fees Received Comparison

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2024	\$26,397	\$1,277	\$7,269	\$13,589	\$2,693	\$548							\$51,773
2023	\$1,840	\$919	\$1,273	\$44,457	\$16,282	\$9,862							\$74,633
2022	\$13,584	\$6,803	\$4,081	\$21,852	\$2,993	\$2,687							\$52,000
2021	\$48,028	\$47,605	\$86,696	\$160,445	\$13,361	\$8,998							\$365,133
2020	\$11,506	\$3,879	\$11,942	\$25,465	\$4,090	\$21,363							\$78,245

Total Improvement Value Comparison



Total Fees Received Comparison



**RESOLUTION AUTHORIZING THE USE OF LOCAL OPTION SALES & SERVICE TAX
REVENUE FOR YEAR ONE OF A FIVE YEAR CONTRACT WITH AXON
ENTERPRISE, INC. TO FUND THE POLICE DEPARTMENT VEHICLE CAMERA,
BODY CAMERA, & TASER PROJECT AND AUTHORIZING THE POLICE
DEPARTMENT TO CONTRACT WITH AXON ENTERPRISE, INC. FOR EQUIPMENT
AND SERVICES**

WHEREAS, the City of Marshalltown desires to maintain a modern police vehicle and police body camera program to promote police service transparency, trust, and legitimacy with the public and assist the police department with criminal investigations; and

WHEREAS, the police department needs to upgrade vehicle cameras, body cameras, electronic data storage capabilities, and Taser equipment; and

WHEREAS, the police department has tested and evaluated said services and equipment and recommends the City of Marshalltown enter into a five-year contract with Axon Enterprise, Inc. to provide said equipment and services for the Marshalltown Police Department; and

WHEREAS, the City Council has reviewed the request and found it to be in the best interest of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA, that \$100,000.00 from Local Option Sales & Service Tax revenue is approved to fund year one of a five-year contract with Axon Enterprise, Inc. and the police chief is authorized to enter into a five-year contract with Axon Enterprise, Inc. for these services.

Passed this 8th day of July 2024, and signed this _____ day of July 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer, City Council, & Cindy Kendall
FROM: Michael W. Tupper, Chief of Police
DATE: 19 June 2024
RE: Police Department Vehicle Camera, Body Cameras & Taser Project

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective:

Upgrade police department vehicle cameras, body cameras, and Taser equipment. Upgrade and modernize the police department's capacity to store and maintain digital evidence.

Recommendation:

Direct staff to bring back a resolution for consideration to the city council meeting scheduled for July 8, 2024, that authorizes the police chief to enter into a five-year agreement with Axon for the purchase of vehicle cameras, body cameras, and Taser related equipment and services. If approved, this agreement would begin in August/September of 2024.

Budget Impact:

The proposal is for five years at a cost of \$842,467.50.
(YR 1 = \$100,000; YRS 2 – 5 = \$185,616.88 per year; Total = \$842,467.50).

This cost includes hardware, software, digital evidence storage, Taser equipment and the cost of maintaining all bundled equipment.

Staff recommends the funding source for year one costs come from the Local Option Sales & Service Tax fund (\$100,000.00). Automated traffic enforcement revenue is also a funding option that can be examined as an alternative option. Funding sources for years two through five can be investigated further as part of future budget discussions.

Staff is pursuing a federal grant that the city is potentially eligible for. The federal grant will not cover all costs because it focuses solely on body camera programs. However, this federal grant is potential funding that can be utilized to assist with years two through five expenses.

Description/Background:

Motorola purchased WatchGuard in 2019. WatchGuard has been our vendor for police vehicle and body camera equipment. In August of 2020, we received information that Motorola would be canceling some, but not all, WatchGuard products and services. In 2022 we received information that WatchGuard

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



equipment would no longer offer the warranty terms we normally received for new equipment purchases. In 2023, we learned WatchGuard was canceling evidence library software. It became clear at this point that WatchGuard equipment was being phased out by Motorola and we would not be able to rely on Motorola to maintain the services and equipment we have been utilizing.

Vehicle and body camera equipment is no longer optional police equipment. This equipment is absolutely critical for law enforcement operations. It is required equipment. Our police officers cannot work without reliable camera equipment. We need a vendor we can trust and rely upon. The digital evidence storage landscape is quickly evolving as well. The police department takes in, and manages, an enormous amount of digital evidence each year. Some of this evidence is from third party sources. This evidence must be stored for long periods of time. The management of digital evidence is complicated and can be cumbersome. We need a reliable storage system that is easily managed and queried. Our current server storage practices do not meet our changing needs for electronic evidence storage. Cloud storage is the preference in law enforcement.

Due to the changes related to WatchGuard, in 2023 we put together a committee in the police department to research and test law enforcement vehicle and body camera equipment. Staff has completed product testing and evaluation. Axon is the preferred vendor for this equipment and related services. We will be bringing a proposal as a discussion item for the city council to consider on June 24.

The proposal is for five years at a cost of \$842,467.50. (YR 1 = \$100,000; YRS 2 – 5 = \$185,616.88 per year; Total = \$842,467.50). This cost includes hardware, software, digital evidence storage and the cost of maintaining our Taser program bundled in. Body cameras seldom last five years due to the extreme conditions in which they are used and worn. Camera technology and Taser technology also changes quickly. Part of this program proposal will include an upgrade of all body camera hardware/equipment twice during the five-year agreement. The maintenance of up to date Taser equipment is included as well. Axon is the leading provider of body camera equipment in the United States. They are the sole source for the Taser equipment utilized by the police department.

In 2024, Marshall County entered into an agreement with Axon for vehicle camera equipment, body camera equipment and digital storage services. It would be efficient for the police department to be using similar equipment and services as our law enforcement partners at the sheriff's office. Both agencies share digital data with each other and with the county attorney's office.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson





Axon Enterprise, Inc.
17800 N 85th St.
Scottsdale, Arizona 85255
United States
VAT: 86-0741227
Domestic: (800) 978-2737
International: +1.800.978.2737

Q-553711-45468.517DA

Issued: 06/25/2024

Quote Expiration: 07/26/2024

Estimated Contract Start Date: 01/01/2025

Account Number: 234736

Payment Terms: N30

Delivery Method:

SHIP TO	BILL TO
Marshalltown Police Department - IA 909 S 2nd St Marshalltown, IA 50158-3217 USA	Marshalltown Police Department - IA 22 N Center St Marshalltown IA 50158-4911 USA Email:

SALES REPRESENTATIVE	PRIMARY CONTACT
David Arth Phone: Email: darth@axon.com Fax:	Michael Tupper Phone: (641) 754-5771 Email: mtupper@marshalltown-ia.gov Fax:

Quote Summary

Program Length	60 Months
TOTAL COST	\$842,467.50
ESTIMATED TOTAL W/ TAX	\$842,467.50

Discount Summary

Average Savings Per Year	\$53,899.70
TOTAL SAVINGS	\$269,498.50

Payment Summary

Date	Subtotal	Tax	Total
Dec 2024	\$100,000.00	\$0.00	\$100,000.00
Dec 2025	\$185,616.88	\$0.00	\$185,616.88
Dec 2026	\$185,616.88	\$0.00	\$185,616.88
Dec 2027	\$185,616.87	\$0.00	\$185,616.87
Dec 2028	\$185,616.87	\$0.00	\$185,616.87
Total	\$842,467.50	\$0.00	\$842,467.50

Quote Unbundled Price:	\$1,111,966.00
Quote List Price:	\$1,042,834.00
Quote Subtotal:	\$842,467.50

Pricing

All deliverables are detailed in Delivery Schedules section lower in proposal

Item	Description	Qty	Term	Unbundled	List Price	Net Price	Subtotal	Tax	Total
Program									
Fleet3B+TAP	Fleet 3 Basic + TAP	15	60	\$199.05	\$204.74	\$178.08	\$160,272.00	\$0.00	\$160,272.00
C00010	BUNDLE - TASER 10 CERTIFICATION	47	60	\$95.44	\$81.24	\$76.24	\$214,996.80	\$0.00	\$214,996.80
BWCamTAP	Body Worn Camera TAP Bundle	47	60	\$41.21	\$33.80	\$20.36	\$57,415.20	\$0.00	\$57,415.20
BWCamMBDTAP	Body Worn Camera Multi-Bay Dock TAP Bundle	6	60	\$73.05	\$36.07	\$21.18	\$7,624.80	\$0.00	\$7,624.80
A la Carte Hardware									
R1900Kit	CRADLEPOINT R1900 SINGLE MODEM KIT	15	60		\$3,363.00	\$56.05	\$50,445.00	\$0.00	\$50,445.00
H00001	AB4 Camera Bundle	47			\$849.00	\$849.00	\$39,903.00	\$0.00	\$39,903.00
H00002	AB4 Multi Bay Dock Bundle	6			\$1,638.90	\$1,638.90	\$9,833.40	\$0.00	\$9,833.40
A la Carte Software									
80401	AXON FLEET 3 - ALPR LICENSE - 1 CAMERA	15	60		\$66.61	\$0.00	\$0.00	\$0.00	\$0.00
73478	AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE	47	60		\$10.85	\$10.85	\$30,597.00	\$0.00	\$30,597.00
73618	AXON COMMUNITY REQUEST	47	60		\$10.85	\$10.85	\$30,597.00	\$0.00	\$30,597.00
73686	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	47	60		\$27.12	\$27.12	\$76,478.40	\$0.00	\$76,478.40
100165	AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED	47	60		\$32.76	\$32.76	\$92,383.20	\$0.00	\$92,383.20
BasicLicense	Basic License Bundle	40	60		\$16.27	\$16.25	\$39,000.00	\$0.00	\$39,000.00
ProLicense	Pro License Bundle	9	60		\$43.40	\$43.33	\$23,398.20	\$0.00	\$23,398.20
A la Carte Services									
80190	AXON EVIDENCE - CHANNEL SERVICES	1			\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101208	AXON TASER 10 - 2 DAY INSTRUCTOR COURSE - INSIDE SALES	1			\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
100159	AXON FLEET 3 - SERVICES - ALPR API INTEGRATION	1			\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00
85144	AXON BODY - PSO - STARTER	1			\$13,000.00	\$4,023.50	\$4,023.50	\$0.00	\$4,023.50
Total							\$842,467.50	\$0.00	\$842,467.50

Delivery Schedule

Hardware

Bundle	Item	Description	QTY	Shipping Location	Estimated Delivery Date
AB4 Camera Bundle	100147	AXON BODY 4 - CAMERA - NA US FIRST RESPONDER BLK RAPIDLOCK	47	1	12/01/2024
AB4 Camera Bundle	100147	AXON BODY 4 - CAMERA - NA US FIRST RESPONDER BLK RAPIDLOCK	1	1	12/01/2024
AB4 Camera Bundle	100466	AXON BODY 4 - CABLE - USB-C TO USB-C	52	1	12/01/2024
AB4 Camera Bundle	74022	AXON BODY - MOUNT - SM POCKET 4 IN RAPIDLOCK	52	1	12/01/2024
AB4 Multi Bay Dock Bundle	100206	AXON BODY 4 - DOCK - EIGHT BAY	6	1	12/01/2024
AB4 Multi Bay Dock Bundle	70033	AXON - DOCK WALL MOUNT - BRACKET ASSY	6	1	12/01/2024
AB4 Multi Bay Dock Bundle	71019	AXON BODY - DOCK POWERCORD - NORTH AMERICA	6	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	100390	AXON TASER 10 - HANDLE - YELLOW CLASS 3R	47	2	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	100390	AXON TASER 10 - HANDLE - YELLOW CLASS 3R	1	2	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	100393	AXON TASER 10 - MAGAZINE - LIVE DUTY BLACK	47	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	100393	AXON TASER 10 - MAGAZINE - LIVE DUTY BLACK	1	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	100394	AXON TASER 10 - MAGAZINE - HALT TRAINING BLUE	4	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	100395	AXON TASER 10 - MAGAZINE - LIVE TRAINING PURPLE	3	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	100396	AXON TASER 10 - MAGAZINE - INERT RED	30	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	100399	AXON TASER 10 - CARTRIDGE - LIVE	940	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	100400	AXON TASER 10 - CARTRIDGE - HALT	290	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	100401	AXON TASER 10 - CARTRIDGE - INERT	300	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	100611	AXON TASER 10 - SAFARILAND HOLSTER - RH	47	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	100623	AXON TASER - TRAINING - ENHANCED HALT SUIT V2	1	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	20018	AXON TASER - BATTERY PACK - TACTICAL	47	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	20018	AXON TASER - BATTERY PACK - TACTICAL	8	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	20018	AXON TASER - BATTERY PACK - TACTICAL	1	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	70033	AXON - DOCK WALL MOUNT - BRACKET ASSY	1	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	71019	AXON BODY - DOCK POWERCORD - NORTH AMERICA	1	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	74200	AXON TASER - DOCK - SIX BAY PLUS CORE	1	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	80087	AXON TASER - TARGET - CONDUCTIVE PROFESSIONAL RUGGEDIZED	1	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	80090	AXON TASER - TARGET FRAME - PROFESSIONAL 27.5 IN X 75 IN	1	1	12/01/2024
CRADLEPOINT R1900 SINGLE MODEM KIT	100146	AXON FLEET - CRADLEPOINT R1900-5GB-GA+5YR NETCLOUD	15	1	12/01/2024
CRADLEPOINT R1900 SINGLE MODEM KIT	71203	AXON FLEET - AIRGAIN ANT - 7-IN-1 4LTE/5G 2WIFI 1GNSS BL	15	1	12/01/2024
CRADLEPOINT R1900 SINGLE MODEM KIT	72048	AXON FLEET 3 - SIM INSERTION - ATT	15	1	12/01/2024
Fleet 3 Basic + TAP	70112	AXON SIGNAL - SIGNAL UNIT	15	1	12/01/2024
Fleet 3 Basic + TAP	72036	AXON FLEET 3 - STANDARD 2 CAMERA KIT	15	1	12/01/2024
BUNDLE - TASER 10 CERTIFICATION	100399	AXON TASER 10 - CARTRIDGE - LIVE	150	1	12/01/2025
BUNDLE - TASER 10 CERTIFICATION	100400	AXON TASER 10 - CARTRIDGE - HALT	380	1	12/01/2025
BUNDLE - TASER 10 CERTIFICATION	100399	AXON TASER 10 - CARTRIDGE - LIVE	140	1	12/01/2026
BUNDLE - TASER 10 CERTIFICATION	100400	AXON TASER 10 - CARTRIDGE - HALT	380	1	12/01/2026
Body Worn Camera Multi-Bay Dock TAP Bundle	73689	AXON BODY - TAP REFRESH 1 - DOCK MULTI BAY	6	1	06/01/2027
Body Worn Camera TAP Bundle	73309	AXON BODY - TAP REFRESH 1 - CAMERA	48	1	06/01/2027
BUNDLE - TASER 10 CERTIFICATION	100399	AXON TASER 10 - CARTRIDGE - LIVE	140	1	12/01/2027
BUNDLE - TASER 10 CERTIFICATION	100400	AXON TASER 10 - CARTRIDGE - HALT	370	1	12/01/2027
BUNDLE - TASER 10 CERTIFICATION	100399	AXON TASER 10 - CARTRIDGE - LIVE	140	1	12/01/2028
BUNDLE - TASER 10 CERTIFICATION	100400	AXON TASER 10 - CARTRIDGE - HALT	380	1	12/01/2028
Body Worn Camera Multi-Bay Dock TAP Bundle	73688	AXON BODY - TAP REFRESH 2 - DOCK MULTI BAY	6	1	12/01/2029
Body Worn Camera TAP Bundle	73310	AXON BODY - TAP REFRESH 2 - CAMERA	48	1	12/01/2029
Fleet 3 Basic + TAP	72040	AXON FLEET - TAP REFRESH 1 - 2 CAMERA KIT	15	1	12/01/2029

Software

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
Basic License Bundle	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	40	01/01/2025	12/31/2029
Basic License Bundle	73840	AXON EVIDENCE - ECOM LICENSE - BASIC	40	01/01/2025	12/31/2029
BUNDLE - TASER 10 CERTIFICATION	101180	AXON TASER - DATA SCIENCE PROGRAM	47	01/01/2025	12/31/2029
BUNDLE - TASER 10 CERTIFICATION	20248	AXON TASER - EVIDENCE.COM LICENSE	47	01/01/2025	12/31/2029
BUNDLE - TASER 10 CERTIFICATION	20248	AXON TASER - EVIDENCE.COM LICENSE	1	01/01/2025	12/31/2029
Fleet 3 Basic + TAP	80400	AXON EVIDENCE - FLEET VEHICLE LICENSE	15	01/01/2025	12/31/2029
Fleet 3 Basic + TAP	80410	AXON EVIDENCE - STORAGE - FLEET 1 CAMERA UNLIMITED	30	01/01/2025	12/31/2029
Pro License Bundle	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	27	01/01/2025	12/31/2029
Pro License Bundle	73746	AXON EVIDENCE - ECOM LICENSE - PRO	9	01/01/2025	12/31/2029
A la Carte	100165	AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED	47	01/01/2025	12/31/2029
A la Carte	73478	AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE	47	01/01/2025	12/31/2029
A la Carte	73618	AXON COMMUNITY REQUEST	47	01/01/2025	12/31/2029
A la Carte	73686	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	47	01/01/2025	12/31/2029
A la Carte	80401	AXON FLEET 3 - ALPR LICENSE - 1 CAMERA	15	01/01/2025	12/31/2029

Services

Bundle	Item	Description	QTY
BUNDLE - TASER 10 CERTIFICATION	100751	AXON TASER 10 - REPLACEMENT ACCESS PROGRAM - DUTY CARTRIDGE	47
BUNDLE - TASER 10 CERTIFICATION	101193	AXON TASER - ON DEMAND CERTIFICATION	1
Fleet 3 Basic + TAP	73391	AXON FLEET 3 - DEPLOYMENT PER VEHICLE - NOT OVERSIZED	15
A la Carte	100159	AXON FLEET 3 - SERVICES - ALPR API INTEGRATION	1
A la Carte	101208	AXON TASER 10 - 2 DAY INSTRUCTOR COURSE - INSIDE SALES	1
A la Carte	80190	AXON EVIDENCE - CHANNEL SERVICES	1
A la Carte	85144	AXON BODY - PSO - STARTER	1

Warranties

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
Body Worn Camera Multi-Bay Dock TAP Bundle	80465	AXON BODY - TAP WARRANTY - MULTI BAY DOCK	6	12/01/2025	12/31/2029
Body Worn Camera TAP Bundle	80464	AXON BODY - TAP WARRANTY - CAMERA	47	12/01/2025	12/31/2029
Body Worn Camera TAP Bundle	80464	AXON BODY - TAP WARRANTY - CAMERA	1	12/01/2025	12/31/2029
BUNDLE - TASER 10 CERTIFICATION	100704	AXON TASER 10 - EXT WARRANTY - HANDLE	47	12/01/2025	12/31/2029
BUNDLE - TASER 10 CERTIFICATION	100704	AXON TASER 10 - EXT WARRANTY - HANDLE	1	12/01/2025	12/31/2029
BUNDLE - TASER 10 CERTIFICATION	80374	AXON TASER 7 - EXT WARRANTY - BATTERY PACK	47	12/01/2025	12/31/2029
BUNDLE - TASER 10 CERTIFICATION	80374	AXON TASER 7 - EXT WARRANTY - BATTERY PACK	1	12/01/2025	12/31/2029
BUNDLE - TASER 10 CERTIFICATION	80374	AXON TASER 7 - EXT WARRANTY - BATTERY PACK	8	12/01/2025	12/31/2029
BUNDLE - TASER 10 CERTIFICATION	80396	AXON TASER 7 - EXT WARRANTY - DOCK SIX BAY	1	12/01/2025	12/31/2029
Fleet 3 Basic + TAP	80379	AXON SIGNAL - EXT WARRANTY - SIGNAL UNIT	15	12/01/2025	12/31/2029
Fleet 3 Basic + TAP	80495	AXON FLEET 3 - EXT WARRANTY - 2 CAMERA KIT	15	12/01/2025	12/31/2029

Shipping Locations

Location Number	Street	City	State	Zip	Country
1	909 S 2nd St	Marshalltown	IA	50158-3217	USA
2	909 S 2nd St	Marshalltown	IA	50158-3217	USA

Payment Details

Dec 2024

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 1	100159	AXON FLEET 3 - SERVICES - ALPR API INTEGRATION	1	\$356.10	\$0.00	\$356.10
Year 1	100165	AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED	47	\$10,965.77	\$0.00	\$10,965.77
Year 1	101208	AXON TASER 10 - 2 DAY INSTRUCTOR COURSE - INSIDE SALES	1	\$296.75	\$0.00	\$296.75
Year 1	73478	AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE	47	\$3,631.83	\$0.00	\$3,631.83
Year 1	73618	AXON COMMUNITY REQUEST	47	\$3,631.83	\$0.00	\$3,631.83
Year 1	73686	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	47	\$9,077.91	\$0.00	\$9,077.91
Year 1	80190	AXON EVIDENCE - CHANNEL SERVICES	1	\$0.00	\$0.00	\$0.00
Year 1	80401	AXON FLEET 3 - ALPR LICENSE - 1 CAMERA	15	\$0.00	\$0.00	\$0.00
Year 1	85144	AXON BODY - PSO - STARTER	1	\$477.59	\$0.00	\$477.59
Year 1	BasicLicense	Basic License Bundle	40	\$4,629.26	\$0.00	\$4,629.26
Year 1	BWCamMBDTAP	Body Worn Camera Multi-Bay Dock TAP Bundle	6	\$905.06	\$0.00	\$905.06
Year 1	BWCamTAP	Body Worn Camera TAP Bundle	47	\$6,815.12	\$0.00	\$6,815.12
Year 1	C00010	BUNDLE - TASER 10 CERTIFICATION	47	\$25,519.89	\$0.00	\$25,519.89
Year 1	Fleet3B+TAP	Fleet 3 Basic + TAP	15	\$19,024.12	\$0.00	\$19,024.12
Year 1	H00001	AB4 Camera Bundle	47	\$4,736.44	\$0.00	\$4,736.44
Year 1	H00002	AB4 Multi Bay Dock Bundle	6	\$1,167.22	\$0.00	\$1,167.22
Year 1	ProLicense	Pro License Bundle	9	\$2,777.34	\$0.00	\$2,777.34
Year 1	R1900Kit	CRADLEPOINT R1900 SINGLE MODEM KIT	15	\$5,987.77	\$0.00	\$5,987.77
Total				\$100,000.00	\$0.00	\$100,000.00

Dec 2025

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 2	100159	AXON FLEET 3 - SERVICES - ALPR API INTEGRATION	1	\$660.98	\$0.00	\$660.98
Year 2	100165	AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED	47	\$20,354.39	\$0.00	\$20,354.39
Year 2	101208	AXON TASER 10 - 2 DAY INSTRUCTOR COURSE - INSIDE SALES	1	\$550.81	\$0.00	\$550.81
Year 2	73478	AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE	47	\$6,741.29	\$0.00	\$6,741.29
Year 2	73618	AXON COMMUNITY REQUEST	47	\$6,741.29	\$0.00	\$6,741.29
Year 2	73686	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	47	\$16,850.12	\$0.00	\$16,850.12
Year 2	80190	AXON EVIDENCE - CHANNEL SERVICES	1	\$0.00	\$0.00	\$0.00
Year 2	80401	AXON FLEET 3 - ALPR LICENSE - 1 CAMERA	15	\$0.00	\$0.00	\$0.00
Year 2	85144	AXON BODY - PSO - STARTER	1	\$886.48	\$0.00	\$886.48
Year 2	BasicLicense	Basic License Bundle	40	\$8,592.69	\$0.00	\$8,592.69
Year 2	BWCamMBDTAP	Body Worn Camera Multi-Bay Dock TAP Bundle	6	\$1,679.93	\$0.00	\$1,679.93
Year 2	BWCamTAP	Body Worn Camera TAP Bundle	47	\$12,650.02	\$0.00	\$12,650.02
Year 2	C00010	BUNDLE - TASER 10 CERTIFICATION	47	\$47,369.22	\$0.00	\$47,369.22
Year 2	Fleet3B+TAP	Fleet 3 Basic + TAP	15	\$35,311.97	\$0.00	\$35,311.97
Year 2	H00001	AB4 Camera Bundle	47	\$8,791.64	\$0.00	\$8,791.64
Year 2	H00002	AB4 Multi Bay Dock Bundle	6	\$2,166.54	\$0.00	\$2,166.54

Dec 2025						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 2	ProLicense	Pro License Bundle	9	\$5,155.21	\$0.00	\$5,155.21
Year 2	R1900Kit	CRADLEPOINT R1900 SINGLE MODEM KIT	15	\$11,114.30	\$0.00	\$11,114.30
Total				\$185,616.88	\$0.00	\$185,616.88

Dec 2026						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 3	100159	AXON FLEET 3 - SERVICES - ALPR API INTEGRATION	1	\$660.98	\$0.00	\$660.98
Year 3	100165	AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED	47	\$20,354.39	\$0.00	\$20,354.39
Year 3	101208	AXON TASER 10 - 2 DAY INSTRUCTOR COURSE - INSIDE SALES	1	\$550.81	\$0.00	\$550.81
Year 3	73478	AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE	47	\$6,741.29	\$0.00	\$6,741.29
Year 3	73618	AXON COMMUNITY REQUEST	47	\$6,741.29	\$0.00	\$6,741.29
Year 3	73686	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	47	\$16,850.12	\$0.00	\$16,850.12
Year 3	80190	AXON EVIDENCE - CHANNEL SERVICES	1	\$0.00	\$0.00	\$0.00
Year 3	80401	AXON FLEET 3 - ALPR LICENSE - 1 CAMERA	15	\$0.00	\$0.00	\$0.00
Year 3	85144	AXON BODY - PSO - STARTER	1	\$886.48	\$0.00	\$886.48
Year 3	BasicLicense	Basic License Bundle	40	\$8,592.69	\$0.00	\$8,592.69
Year 3	BWCamMBDTAP	Body Worn Camera Multi-Bay Dock TAP Bundle	6	\$1,679.93	\$0.00	\$1,679.93
Year 3	BWCamTAP	Body Worn Camera TAP Bundle	47	\$12,650.02	\$0.00	\$12,650.02
Year 3	C00010	BUNDLE - TASER 10 CERTIFICATION	47	\$47,369.22	\$0.00	\$47,369.22
Year 3	Fleet3B+TAP	Fleet 3 Basic + TAP	15	\$35,311.97	\$0.00	\$35,311.97
Year 3	H00001	AB4 Camera Bundle	47	\$8,791.64	\$0.00	\$8,791.64
Year 3	H00002	AB4 Multi Bay Dock Bundle	6	\$2,166.54	\$0.00	\$2,166.54
Year 3	ProLicense	Pro License Bundle	9	\$5,155.21	\$0.00	\$5,155.21
Year 3	R1900Kit	CRADLEPOINT R1900 SINGLE MODEM KIT	15	\$11,114.30	\$0.00	\$11,114.30
Total				\$185,616.88	\$0.00	\$185,616.88

Dec 2027						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 4	100159	AXON FLEET 3 - SERVICES - ALPR API INTEGRATION	1	\$660.98	\$0.00	\$660.98
Year 4	100165	AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED	47	\$20,354.38	\$0.00	\$20,354.38
Year 4	101208	AXON TASER 10 - 2 DAY INSTRUCTOR COURSE - INSIDE SALES	1	\$550.81	\$0.00	\$550.81
Year 4	73478	AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE	47	\$6,741.29	\$0.00	\$6,741.29
Year 4	73618	AXON COMMUNITY REQUEST	47	\$6,741.29	\$0.00	\$6,741.29
Year 4	73686	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	47	\$16,850.12	\$0.00	\$16,850.12
Year 4	80190	AXON EVIDENCE - CHANNEL SERVICES	1	\$0.00	\$0.00	\$0.00
Year 4	80401	AXON FLEET 3 - ALPR LICENSE - 1 CAMERA	15	\$0.00	\$0.00	\$0.00
Year 4	85144	AXON BODY - PSO - STARTER	1	\$886.48	\$0.00	\$886.48
Year 4	BasicLicense	Basic License Bundle	40	\$8,592.69	\$0.00	\$8,592.69
Year 4	BWCamMBDTAP	Body Worn Camera Multi-Bay Dock TAP Bundle	6	\$1,679.93	\$0.00	\$1,679.93
Year 4	BWCamTAP	Body Worn Camera TAP Bundle	47	\$12,650.02	\$0.00	\$12,650.02
Year 4	C00010	BUNDLE - TASER 10 CERTIFICATION	47	\$47,369.22	\$0.00	\$47,369.22
Year 4	Fleet3B+TAP	Fleet 3 Basic + TAP	15	\$35,311.97	\$0.00	\$35,311.97
Year 4	H00001	AB4 Camera Bundle	47	\$8,791.64	\$0.00	\$8,791.64
Year 4	H00002	AB4 Multi Bay Dock Bundle	6	\$2,166.54	\$0.00	\$2,166.54
Year 4	ProLicense	Pro License Bundle	9	\$5,155.21	\$0.00	\$5,155.21
Year 4	R1900Kit	CRADLEPOINT R1900 SINGLE MODEM KIT	15	\$11,114.30	\$0.00	\$11,114.30
Total				\$185,616.87	\$0.00	\$185,616.87

Dec 2028

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 5	100159	AXON FLEET 3 - SERVICES - ALPR API INTEGRATION	1	\$660.98	\$0.00	\$660.98
Year 5	100165	AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED	47	\$20,354.38	\$0.00	\$20,354.38
Year 5	101208	AXON TASER 10 - 2 DAY INSTRUCTOR COURSE - INSIDE SALES	1	\$550.81	\$0.00	\$550.81
Year 5	73478	AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE	47	\$6,741.29	\$0.00	\$6,741.29
Year 5	73618	AXON COMMUNITY REQUEST	47	\$6,741.29	\$0.00	\$6,741.29
Year 5	73686	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	47	\$16,850.12	\$0.00	\$16,850.12
Year 5	80190	AXON EVIDENCE - CHANNEL SERVICES	1	\$0.00	\$0.00	\$0.00
Year 5	80401	AXON FLEET 3 - ALPR LICENSE - 1 CAMERA	15	\$0.00	\$0.00	\$0.00
Year 5	85144	AXON BODY - PSO - STARTER	1	\$886.48	\$0.00	\$886.48
Year 5	BasicLicense	Basic License Bundle	40	\$8,592.69	\$0.00	\$8,592.69
Year 5	BWCamMBDTAP	Body Worn Camera Multi-Bay Dock TAP Bundle	6	\$1,679.93	\$0.00	\$1,679.93
Year 5	BWCamTAP	Body Worn Camera TAP Bundle	47	\$12,650.02	\$0.00	\$12,650.02
Year 5	C00010	BUNDLE - TASER 10 CERTIFICATION	47	\$47,369.22	\$0.00	\$47,369.22
Year 5	Fleet3B+TAP	Fleet 3 Basic + TAP	15	\$35,311.97	\$0.00	\$35,311.97
Year 5	H00001	AB4 Camera Bundle	47	\$8,791.64	\$0.00	\$8,791.64
Year 5	H00002	AB4 Multi Bay Dock Bundle	6	\$2,166.54	\$0.00	\$2,166.54
Year 5	ProLicense	Pro License Bundle	9	\$5,155.21	\$0.00	\$5,155.21
Year 5	R1900Kit	CRADLEPOINT R1900 SINGLE MODEM KIT	15	\$11,114.30	\$0.00	\$11,114.30
Total				\$185,616.87	\$0.00	\$185,616.87

Tax is estimated based on rates applicable at date of quote and subject to change at time of invoicing. If a tax exemption certificate should be applied, please submit prior to invoicing.

Standard Terms and Conditions

Axon Enterprise Inc. Sales Terms and Conditions

Axon Master Services and Purchasing Agreement:

This Quote is limited to and conditional upon your acceptance of the provisions set forth herein and Axon's Master Services and Purchasing Agreement (posted at <https://www.axon.com/sales-terms-and-conditions>), as well as the attached Statement of Work (SOW) for Axon Fleet and/or Axon Interview Room purchase, if applicable. In the event you and Axon have entered into a prior agreement to govern all future purchases, that agreement shall govern to the extent it includes the products and services being purchased and does not conflict with the Axon Customer Experience Improvement Program Appendix as described below.

ACEIP:

The Axon Customer Experience Improvement Program Appendix, which includes the sharing of de-identified segments of Agency Content with Axon to develop new products and improve your product experience (posted at www.axon.com/legal/sales-terms-and-conditions), is incorporated herein by reference. By signing below, you agree to the terms of the Axon Customer Experience Improvement Program.

Acceptance of Terms:

Any purchase order issued in response to this Quote is subject solely to the above referenced terms and conditions. By signing below, you represent that you are lawfully able to enter into contracts. If you are signing on behalf of an entity (including but not limited to the company, municipality, or government agency for whom you work), you represent to Axon that you have legal authority to bind that entity. If you do not have this authority, please do not sign this Quote.

Signature

Date Signed

6/25/2024





MPD Camera Project

Captain Kiel Stevenson

History of Mobile & Body-Worn Cameras

Mobile Cameras

- ◆ Watchguard DV1 2008
- ◆ Watchguard Upgrade 2011

Body-Worn Cameras

- ◆ Digital Ally 2016
- ◆ Watchguard 2020

Evaluation Process

- ◆ Members of Technology Committee selected three vendors to evaluate
- ◆ 8 officers selected for camera trial. (2 per shift)
- ◆ Approximately one month with each system
- ◆ Evaluating officers and Tech Committee members unanimously selected Axon
 - ◆ Evaluation Criteria
 - ◆ Ease of Use
 - ◆ Mounting Options
 - ◆ Video Quality
 - ◆ Software
 - ◆ Overall Satisfaction

Axon Products



Body 4



Fleet 3

Axon Products

EVIDENCE

ALL EVIDENCE MY EVIDENCE SHARED EVIDENCE EVIDENCE MAP IMPORT EVIDENCE CITIZEN EVIDENCE

FILTERS

TITLE

TITLE	OWNER	UPLOADED BY	RECORDED ON	CATEGORY	STATUS
VIDEO_618	NAVID, RAHEEM	MENG, JIAN	11 AUG 2019	TRAFFIC STOP	ACTIVE
VIDEO_609F	GERARDO, SANDRO	VITALI, SASHA	09 AUG 2019	TRAFFIC STOP	ACTIVE
VIDEO_609P	SANDERSON, JOHN	REYNOLDS, ELIZABETH	07 AUG 2019	TRAFFIC STOP	ACTIVE
VIDEO_610B	BARNES, SUSAN	WARD, SHIRLEY	07 AUG 2019	TRAFFIC STOP	ACTIVE
VIDEO_312W	REAGDEN, ADY	BRIGOTTE, CAROLINE	04 AUG 2019	TRAFFIC STOP	ACTIVE
VIDEO_389C	CHAN, TOLA	BAIRD, SAMIRAH	02 AUG 2019	TRAFFIC STOP	ACTIVE
VIDEO_517A	MOYER, MARLE	MURMAN, SHARAZ	01 AUG 2019	TRAFFIC STOP	ACTIVE

Evidence.com



Taser 10

Recommendation Quote

	Recommended	
	(47) AB4, (6) Docks, Warranty + 2x Refresh (9) Pro Licenses, (40) Basic, Unlimited Axon & 3rd party Storage, Redaction, Community Request, Channel Services Axon Installation and Training	
	(15) Fleet 3, Warranty + 1x Refresh ALPR, Unlimited Storage Axon Installation and Training	
	(47) TASER 10 and Dock, Warranty Field-use and Training Plans for (47) officers 2-Day Instructor School	
Year 1	\$	100,000.00
Year 2	\$	185,616.88
Year 3	\$	185,616.88
Year 4	\$	185,616.87
Year 5	\$	185,616.87
TOTAL	\$	842,467.50

Bundle Discounts

Discount Breakdown:

Bundled/Added Discounts:	\$	269,489.02
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Second Dock Refresh: - \$5,425.86

Second Camera Refresh: - \$38,435.52

Data Migration: - \$50,000

ALPR at no cost: - \$55,260.00

TASERs: - \$300 off per TASER - \$14,100

Price Breakdown

Cost Attribution:		
Body Cameras	\$	411,253.70
Fleet	\$	213,717.00
TASERs	\$	217,496.80
CIP versus Operating		
Capital Improvement	\$	319,456.89
Operating	\$	523,010.61

**RESOLUTION ADOPTING SUPPLEMENTS S-9 TO THE CODE OF ORDINANCES
OF THE CITY OF MARSHALLTOWN, IOWA, THROUGH ORDINANCE 15084**

WHEREAS, on June, 10, 2019, the City Council, pursuant to Ordinance No. 14983, readopted the Code of Ordinances of the City of Marshalltown, Iowa, in its entirety; and

WHEREAS, since the Adoption of Ordinance 14983, the City Council of the City of Marshalltown, Iowa, has adopted certain ordinances amending the Code of Ordinances and said amendments have been printed as supplements to the Code of Ordinances; and

WHEREAS, Supplement 2019-S1, includes Ordinances through No. 14985; Supplement 2020-S2 includes Ordinances through No. 14995; Supplement 2020-S3 includes Ordinances through 14996; Supplement 2021-S4 includes Ordinances through 15020; Supplement 2022-S5 includes Ordinances through No. 15044; Supplement 2023-S6 includes Ordinances through No. 15057; Supplement 2023-S7 includes Ordinances through No. 15069; Supplement 2023-S8 includes Ordinances through No. 15078; Supplement 2024-S9 includes Ordinances through No. 15084; and

WHEREAS, Section 380.8 of the Code of Iowa provides that supplements, by resolution, become part of the Code of Ordinances.

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

Section 1. That Supplement No. S-9, dated April 1, 2024, of the Code of Ordinances filed in the Office of the City Clerk of the City of Marshalltown, Iowa is hereby adopted and becomes part of the Code of Ordinances of the City of Marshalltown, Iowa.

Passed this 8th day of July 2024, and signed this ____ day of July 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

**RESOLUTION TO AMEND RESOLUTION 2023-209 SETTING PARAMETERS FOR
THE USE OF AUTOMATED TRAFFIC ENFORCEMENT (ATE) FUNDS**

WHEREAS, the use of automated traffic enforcement devices in the City of Marshalltown began in 2023 and the revenues were designated by Resolution 2023-209 on October 23, 2023; and

WHEREAS, the Iowa House File 2681 legislation was signed and became effective May 17, 2024, limiting the allowable expenditures for any ATE revenues to Police, Fire, or Transportation infrastructure improvements.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF MARSHALLTOWN, IOWA:
That automated traffic enforcement funds shall be designated to Police, Fire, or Transportation Infrastructure Improvements as needed.

Section 1. In order for the funds to be released, specific requests that meet these criteria must be approved by Council resolution.

Section 2. If at any time ATE revenues are not available, any previous Council approved uses will not be funded.

Passed this 8th day of July 2024, and signed this _____ day of July 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

— I O W A —

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Cindy Kendall
DATE: 7-1-24
RE: Amending Resolution 2023-209 Setting Parameters for Use of Automated Traffic Enforcement (ATE) Funds

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: To bring future ATE allocations into line with HF 2681 legislation signed May 17, 2024.

Recommendation: Adopt resolution amending the provisions of Resolution 2023-209 stating current allowable allocations to be determined upon need under the categories of police, fire, or transportation infrastructure improvements.

Budget Impact As all ATE funds, need to be designated for police, fire, or transportation infrastructure improvements, the amended resolution will reflect these allowable uses. Any previous allocations, outside of the state-prescribed areas, will need to be re-allocated from other funding sources.

Description/Background: During the budget process, the city anticipated \$800,000 in ATE revenue. The mandatory permit application was submitted, and the Department of Transportation has until October 1 to decide if the city will be allowed to continue using the ATE and under what parameters. Therefore, any ATE revenues will need to be closely monitored and allocated as needed.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



**RESOLUTION APPROVING THE FY2023 ANNUAL COMPREHENSIVE FINANCIAL
REPORT FOR THE CITY OF MARSHALLTOWN**

WHEREAS, the City's Finance Staff have completed the FY2023 Annual Comprehensive Financial Report (ACFR);

WHEREAS, the City Council must approve the report;

WHEREAS, the City Council finds this action is in the best interest of the City of Marshalltown, Iowa;

WHEREAS, the City Council directs the City Finance Director to submit the report to the Auditor of State;

THEREFORE, IT IS HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA: to approve the FY2023 Annual Comprehensive Financial Report (ACFR).

Passed this 8th day of July 2024 and signed this ____ day of July 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
Acting City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Diana Steiner, Finance Director
DATE: June 28, 2024,
RE: Approve Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2023

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: N/A

Recommendation: Staff recommends approving the June 30, 2023 ACFR

Budget Impact: N/A

Description/Background: The City is required by various state and federal regulations to publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited by a firm of licensed CPAs. The Finance Department has prepared the FY2023 ACFR on an accrual basis in accordance with governmental accounting standards (the FY23 Annual Financial Report presented to you in November was on a cash basis). Revenues for the year excluding the component unit totaled \$48,288,006 and expenses excluding the component unit totaled \$37,191,733 (see page 16). The component unit is Marshalltown Water Works.

The ACFR contains various sections but the Management Discussion and Analysis (MD&A) prepared by the City Finance Department provides a summary of the report (see pages 13-21). Many of the tables distinguish between Governmental Activities and Business-Type Activities and then also provide totals and a comparison to last fiscal year.

In November, 2022, the City of Marshalltown authorized a loan agreement to issue tax-exempt General Obligation Corporate Purpose Bonds Series 2022A in the amount of \$9,555,000 with a true interest rate of 3.7958% and a maturity date of June 1, 2038. The bond proceeds may be used towards street design, Improvements and reconstruction, park improvements, trailhead building/bridge/connection, pedestrian alley, parking lot, and sidewalk gap projects.

CITY COUNCIL

Vacant, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



Also in November, 2022, the City of Marshalltown authorized a loan agreement to issue Taxable General Obligation Property Restoration Bonds, Series 2022B in the amount of \$610,000 with a true interest rate of 5.0321% and a maturity date of June 1, 2028. The bond proceeds may be used towards acquiring and demolishing dangerous and dilapidated buildings.

The City maintained their Aa2 bond rating from Moody's Investors Service.

In January, 2023, the City of Marshalltown authorized a loan through the Iowa Finance Authority State Revolving Fund (SRF) for wastewater projects in the amount of \$13,125,000. In February, 2024, the City accepted a principal forgiveness award up to \$2 million, which will be applied to the loan once the project is complete and all final documents have been completed by the City. Loan forgiveness was offered because the City of Marshalltown met the Program's definition of disadvantaged community and project eligibility criteria. The SRF program reimburses the City as expenses are incurred and a request for reimbursement is made. In FY23, the City received \$2,120,002 including the SRF loan initiation fee.

Capital assets, before accumulated depreciation, increased by \$13.6 million (p. 19), of which \$8.5 million was from Construction in Progress which included major work on State Street, Edgewood Road, and the Water Pollution headworks, digester and CIPP projects. Capital assets also include various machinery and equipment, such as vehicles, a street paint machine, wheel loader, mowers, new playground equipment, sewer cleaner and backhoe. A new airport hangar/terminal and street construction are included as well.

The fund balance in the General Fund increased to \$7 million. Page 47 shows that \$6.3 million is unrestricted; however, \$2.8 million is in a cash flow reserve fund that cannot be spent without Council publishing a notice of the proposed uses and holding a public hearing.

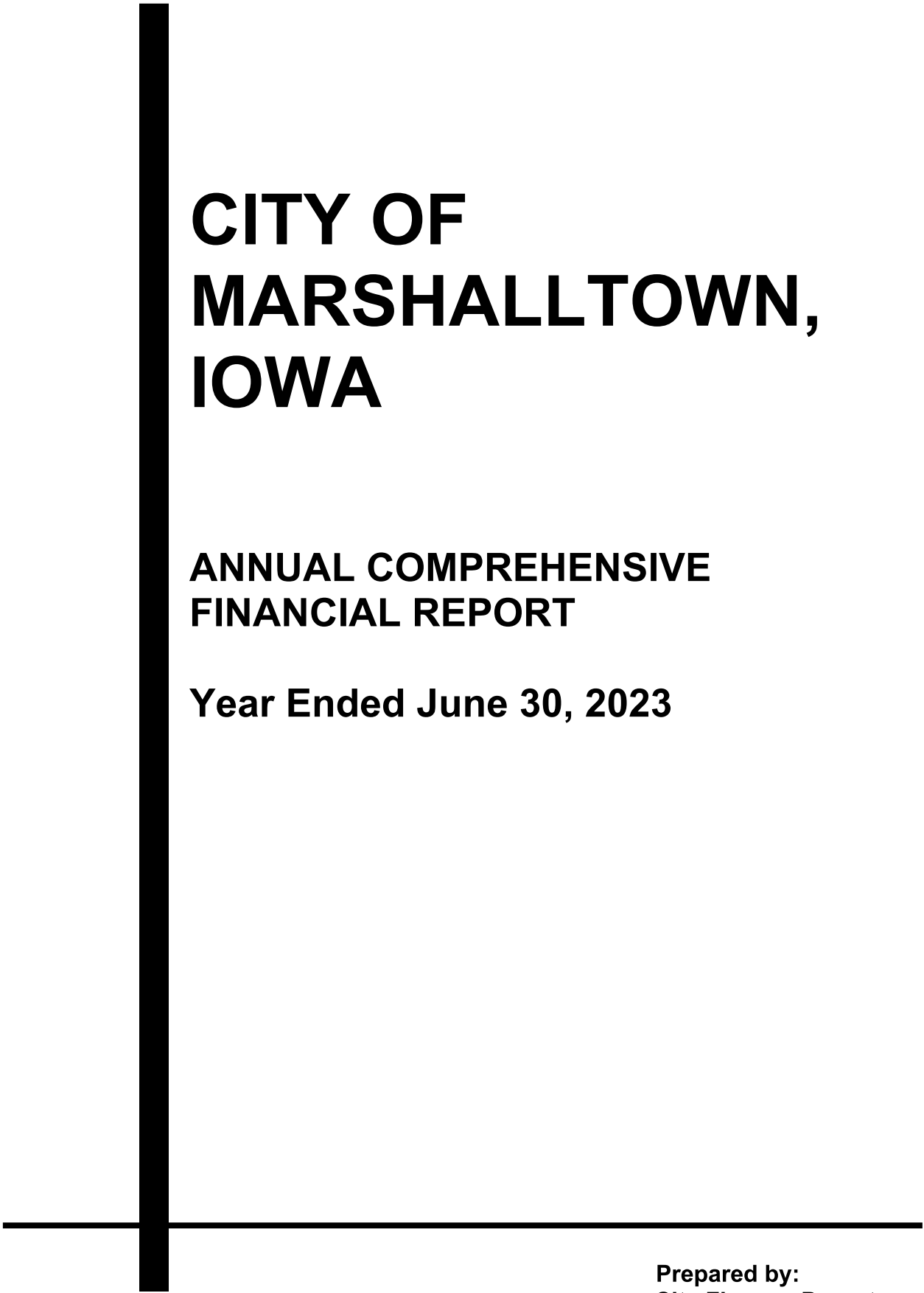
Eide Bailly LLP has also completed its annual audit of the City (see pages 9-12 for their report). The City received an unmodified ("clean") opinion, which means the report is presented fairly, in all material respects. The auditor's schedule of findings and questioned costs can be found on pages 149-152.

PLEASE NOTE: Council members will receive their own printed hard copy of the report. A printed copy will be available at City Hall and the Library.

CITY COUNCIL

Vacant, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson





CITY OF MARSHALLTOWN, IOWA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended June 30, 2023

**Prepared by:
City Finance Department**

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Introductory Section

June 30, 2023

City of Marshalltown

MARSHALLTOWN

I O W A

Joel Greer, Mayor
Diana Steiner, Finance Director
24 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5760
Fax - (641) 754-5781

June 27, 2024

To the Honorable Mayor, City Council Members
And Citizens of the City of Marshalltown, Iowa:

The City of Marshalltown, Iowa, is required by various state and federal regulations to publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (generally accepted accounting principles or GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. Pursuant to these requirements, the Annual Comprehensive Financial Report (ACFR) of the City of Marshalltown, Iowa for the fiscal year ended June 30, 2023 as prepared by the Finance Department is hereby submitted in accordance with the provisions of Chapter 11.6 of the Code of Iowa.

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.

The City's financial statements have been audited by Eide Bailly, L.L.P, a firm of licensed Certified Public Accountants, and they have issued an unmodified ("clean") opinion on the City's financial statements for the year ended June 30, 2023. The independent auditor's report is located at the front of the financial section of this report.

The independent audit of the financial statements of the City was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing single audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. Information related to this single audit, including the Schedule of Expenditures of Federal Awards, 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, Independent Auditor's Report on Compliance for Each Major Program and Report on Internal Control over Compliance Required by the Uniform Guidance and Schedule of Findings and Questioned Costs is included in the section entitled Compliance Section.

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. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the City

The City was incorporated July 27, 1863 under the laws of the State of Iowa, later amended on June 16, 1975 under the City Home Rule Act. Marshalltown is located in the central region of the state, with a land area of 19.28 square miles and a population of 27,591 as of the 2020 census. The City is empowered to levy a property tax on real property located within its boundaries, and has the power to extend its corporate limits by annexation.

The City operates under a mayor-council form of government. Setting policy and legislative authority are vested in the seven-member council. The City Council is responsible for passing ordinances, resolutions, adopting and amending the budget, appointing committees and hiring the City Administrator as provided by city ordinance. The Mayor and Council are elected for a four-year staggered term rotation, allowing continuity within the membership. Four of the council members are elected from within their respective districts. The mayor and the three remaining council members are elected at large. The City Administrator, hired by the City Council is responsible for carrying out the policies and ordinances of the council, overseeing the day-to-day operations of the government, and for hiring the City Clerk and department directors.

The City provides the following services as authorized by its charter: public safety, public works, culture, recreation, and community development. The City also provides additional services including sewage collection and disposal, a compost facility, a transit system, and municipal parking lots.

The City's financial statements include all funds, departments, boards and commissions, and other government entities that do not have separate legal status as required by accounting principles generally accepted in the United States of America.

In Marshalltown, the library is overseen by a board of directors and included in the operations of the general fund. The water distribution system, administered by an independent utility board of trustees, is included as a component unit of the City.

The annual budget serves as the foundation for the City of Marshalltown's financial planning, development and control. The City Administrator and Finance Director are responsible for developing a budget proposal to the City Council. The FY23 proposed budget was presented to the Council January through March of 2022. The Council was required to hold public hearings on the proposed budget and to adopt the final budget no later than March 31, 2022 for the fiscal year beginning the following July first. The appropriated budget is prepared by fund and function.

Local Economy

The 2020 census showed Marshalltown's population increasing .14% from 27,552 to 27,591. Unemployment in the City was at 6.8% as of June 2023. This is higher than the Iowa rate of 3.1% as of June 2023.

The number of building permits stayed the same in fiscal year 2023 compared to 2022. 31 new residential construction building permits were issued, of which some were apartments, creating 143 housing units for a value of \$21,919,304. 66 residential remodeling, repairs, additions and accessory structure permits were issued for a value of \$2,304,574. Total building permit activity for commercial and industrial totaled 26 building permits with a valuation of \$12,353,846. Larger housing projects included 2 buildings with 36 apartments each and a senior living apartment building with 42 units. Larger commercial projects included Karl of Marshalltown auto dealership phase 2, a new pharmacy, a new mental health center, and a new credit union. The total building activity for the fiscal year included 125 permits with a valuation of \$35,540,340.

The Local Option Sales Tax (LOST) was approved by City residents via an election and became effective April 1, 2000. The voters passed a referendum August 1, 2017 to reallocate the LOST from 75% being designated for property tax relief, 20% for street projects and 5% allocated for any lawful purpose as authorized by the City Council to 78% for property tax relief and 22% for any lawful purpose authorized by City Council. This became effective November 1, 2017 and would sunset June 30, 2025. On March 5, 2024, a special election was held to renew the one cent local option sales tax with no sunset date. The allocation effective July 1, 2025 will be 75% for property tax relief and 25% any lawful purpose as authorized by City Council. For the fiscal year ending June 30, 2023, the City collected approximately \$4.03 million (accrual basis)

Major Initiatives

Fiscal year 2023 was again a year of restoration and growth, with many projects continuing into fiscal year 2024.

All demolitions of City-owned buildings in downtown were completed in fiscal year 2023, with the grant-funded restoration work of shared walls also completed by the end of the fiscal year. This is setting up fiscal year 2024 to be a year where some significant work can take place, and the first time in five years when damage and destruction were not visible from everywhere in downtown. Developers are still being sought for the redevelopment. The first phase of the Downtown Implementation Plan started in late March 2023 with the reconstruction of six blocks of State Street, including new water, sewer and storm sewer as well as new streets and sidewalks. This project will not be complete until 2024 but is a major step forward in revitalizing downtown Marshalltown. The City was also awarded a contract for work under a \$500,000 Downtown Revitalization Grant, which will help restore multiple façades. Work started in fiscal year 2023, but will not be complete until 2024 or later.

Private investment in downtown also continues. The restorations of Hopkins and Willard Buildings continued, with the first-floor commercial space of the Hopkins Building opening for business in June 2023. The Chamber of Commerce is leasing this space. Work continues on the upper story housing and the first-floor commercial space in the Willard Building. The upper story units of Gildner's Building were still under construction at the end of the fiscal year, with work expected to be completed in 2024. Five Star Real Estate Group relocated to downtown and launched The Outlet, a one-of-a-kind co-working space in downtown. One other major downtown enhancement was the re-opening of the Marshall County Courthouse. This space was rededicated on the fifth anniversary of the tornado, with departments continuing to move in after that point.

Industrial development continued to be a priority in fiscal year 2023. The Edgewood Extension Project was not complete by the end of the fiscal year, but was open for use later in the calendar year. This project provides a truck diversion route from Highway 14/North 3rd Avenue to help direct trucks and other industrial traffic to those areas without going through a residential/commercial portion of Highway 14. The other aspect of this project is the creation of new industrially zoned lots on approximately 40 acres of land. The City also enrolled in the Iowa Economic Development Authority's Site Certification program for the certification of more than 90 acres of land to the east of the Edgewood Industrial Park. This process involves completing a number of studies and compiling information about the property to assist future developers in assurance that preliminary work has been done to understand the state of the property. Once certified, IEDA will market this land as a certified site, increasing the number of development prospects.

Multi-family and single-family housing continue to be a development focus for the City in fiscal year 2023. JBS, the City's largest employer partnered with a developer to begin the construction of two multi-family buildings available to rent by JBS employees. This construction was ongoing in fiscal year 2023 and involved a partnership with the City to extend South 7th Avenue where the possibility exists for future development of more than 80 acres of land. A third building is being constructed as part of a Community Development Block Grant related to disaster recovery from the 2020 derecho. Marshalltown saw awards for one other multi-family property as part of the CDBG-DR grant process. The Glenwood 7th Addition with more than 40 single lots saw the first homes constructed and sold with even more building permits being issued for future development.

The City also utilized past planning efforts to undertake a number of quality of life projects which enhance the community. The City Council and many other organizations formally adopted the Marshalltown Arts and Culture Master Plan, which was facilitated with the Marshall County Arts and Culture Alliance. Planning efforts led to the City being awarded \$2 million from the State of Iowa for a Destination Iowa Creative Placemaking grant. The grant projects will focus on the Linn Creek District and enhancing connectivity and provide gathering spaces at a trailhead for the Iowa River's Edge Trail and the creation of a Water Plaza to celebrate the community's diversity while providing an addition to the parks system.

Another major initiative that started in fiscal year 2023 was Marshalltown Waterworks undertaking an engineering and design process for increasing the capacity and redundancy of the community's treated water. The improvements involve the construction of new buildings for treatment and storage at the existing Sand Road site. These improvements will allow the community to consider industrial development that requires significant water use as well as ensure water is available for additional residential growth.

Looking ahead, many significant capital projects are planned for the coming years, while others are yet to be prioritized and funded. The City is focused on maintaining existing infrastructure while balancing quality of life needs and new infrastructure for development.

Long-Term Financial Planning

Maintenance and rehabilitation of the City's infrastructure (such as streets, sewers and bridges) have been the major priority of the City during the last five years. The City annually adopts a five-year Capital Improvement Program that provides a framework for the development and maintenance of infrastructure to meet current and future needs. In conjunction with this program, the City of Marshalltown includes a five-year equipment replacement plan.

The City held a special election in fiscal year 2023 asking the voters to approve a franchise fee on gas and electric utilities to provide funding for street construction, facility maintenance and public safety. Unfortunately, this initiative failed, so the City will continue to rely upon general obligation bonds and/or Local Option Sales Tax to fund significant infrastructure improvements.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its annual comprehensive financial report for the years ending June 30, 1990, and consecutively 1993 through 2022. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles 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.

The preparation of this report could not be accomplished without the dedicated services of the entire Finance Department staff. We also want to acknowledge the assistance from many other department staff, agencies and organizations which are all vital to the culmination of this report.

Respectfully submitted,

A handwritten signature in black ink, reading "Diana Steiner". The signature is written in a cursive, flowing style.

Diana Steiner
Finance Director

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Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Marshalltown
Iowa**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

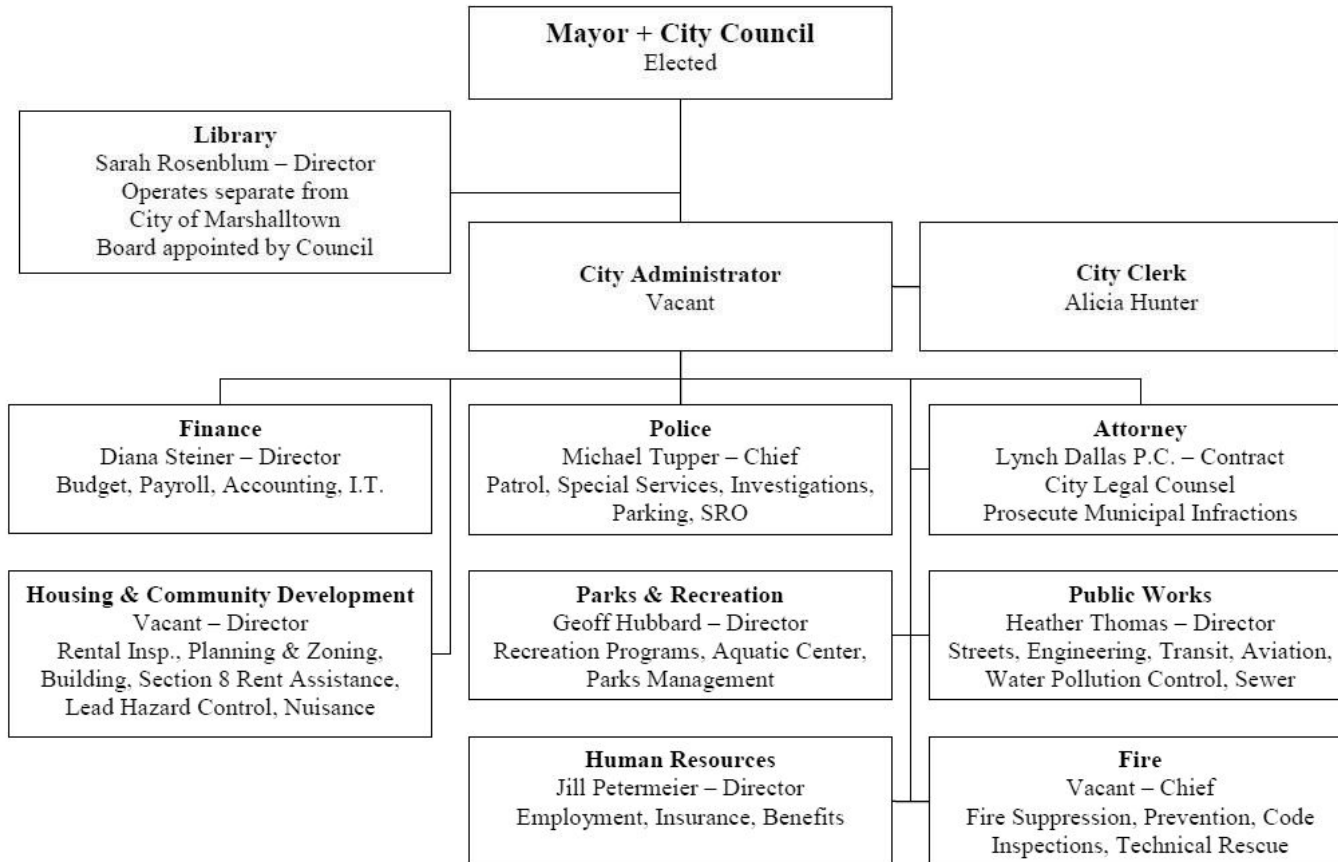
Christopher P. Morill

Executive Director/CEO

MARSHALLTOWN

— I O W A —

ORGANIZATIONAL CHART



Name	Title	Term Expires
Elected officials:		
Joel Greer	Mayor	December 31, 2025
Gary Thompson	Council Member At Large	December 31, 2027
Barry Kell	Council Member At Large	December 31, 2025
Jeff Schneider	Council Member At Large	December 31, 2025
Mike Ladehoff	Council Member First Ward	December 31, 2025
Mark Mitchell	Council Member Second Ward	December 31, 2027
Greg Nichols	Council Member Third Ward	December 31, 2025
Vacant	Council Member Fourth Ward	December 31, 2027
Council-appointed officials:		
Vacant	City Administrator	
City Administrator appointment with Council Approval:		
Alicia Hunter	City Clerk	Indefinite
Diana Steiner	Finance Director	Indefinite
Christopher Cross	Acting Fire Chief	Indefinite
Vacant	Housing & Community Dev. Director	Indefinite
Geoff Hubbard	Parks and Recreation Director	Indefinite
Michael Tupper	Police Chief	Indefinite
Heather Thomas	Public Works Director	Indefinite
Jill Petermeier	Human Resources Director	Indefinite

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Financial Statements
June 30, 2023
City of Marshalltown



Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council
City of Marshalltown, Iowa

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Marshalltown, Iowa (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Marshalltown Water Works, which represents the entire assets, net position, and revenues of the discretely presented component unit as of and for the year ended June 30, 2023. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Marshalltown Water Works is based solely on the report of the 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 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.

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 and other required supplementary information listed in the table of contents 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 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 combining nonmajor fund financial statements, schedule of bond maturities, and the schedule of expenditures of federal awards required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, schedule of bond maturities, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial 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 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 June 27, 2024 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 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 the City's internal control over financial reporting and compliance.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Dubuque, Iowa
June 27, 2024

The following is a narrative overview and analysis of the financial activities of the City of Marshalltown for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report and the City's financial statements, which begin on page 22. Additional historical information can be found in the Statistical Section of this report supporting some of the analysis presented in this discussion and the transmittal letter.

Financial Highlights of Primary Government

- Government-wide, total assets plus deferred outflows of resources of the City of Marshalltown exceeded its total liabilities plus deferred inflows of resources at the close of the most recent fiscal year by \$125,852,230 (net position) as compared to \$114,755,957 in the prior year which is an increase of \$11,096,273. This increase is primarily due to the Edgewood Street and 7th Avenue extension project, airport terminal/hangar project, sanitary sewer headworks/CIPP project, and various infrastructure projects throughout the City.
- As of the close of the current fiscal year, the City of Marshalltown's governmental funds reported combined ending fund balances of \$40,746,815 an increase of \$5,823,644 in comparison with the prior year. This change was primarily from expenditures related to remaining bond proceeds for projects in process and the receipt of grant revenue related to prior year expenditures.
- \$5,152,216 in unassigned fund balance is available for spending at the City's discretion. Prior year unassigned fund balance was \$4,342,279. This is an increase of \$809,937.
- The City's total debt had a net increase of \$6.4 million during the current fiscal year. This change reflects the retirement of existing bonds of \$6.3 million and new issuances of \$12.7 million of GO Debt and Sewer notes. The new debt was for the streets and sidewalks, parks and trails, dangerous and dilapidated buildings, alleys and parking lots, and sanitary sewer projects.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Marshalltown's basic financial statements. The City of Marshalltown's basic financial statements include 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 of Marshalltown's finances, in a manner more similar to a private-sector business.

The statement of net position presents information on all of the City of Marshalltown's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them 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 of Marshalltown is improving or deteriorating.

The statement of activities presents information showing how the City'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., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Marshalltown 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 of Marshalltown include public safety, public works (roads, utilities and traffic controls), health and social services, parks and recreation, library, economic development and general government. The business-type activities of the City of Marshalltown include compost, aquatic center concessions, storm sewer, water pollution control and transportation activities.

The government-wide financial statements include the City of Marshalltown itself (known as the primary government) and also a legally separate Water Works component unit for which the City of Marshalltown is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government.

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 of Marshalltown, 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 of Marshalltown can be divided into three categories: governmental, proprietary and fiduciary.

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. Such information may be useful in evaluating a government's near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements, so it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the city's near-term financing decisions. 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 between governmental funds and governmental activities.

The City of Marshalltown maintains 15 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances. Major funds include General, Road Use Tax, Local Option Sales Tax, HUD Programs, Disaster, Debt Service, Property Tax, Public Works and Other Projects Funds. Data from the other seven non-major governmental funds are combined into a single, aggregated presentation in the governmental funds financial statements. Individual fund data on each of the non-major governmental funds is provided in the form of combining statements in the supplementary information section.

The City of Marshalltown adopts an annual appropriated budget for all funds as required by state statute. In Iowa, budgetary compliance is at the function level, transcending fund level accounting as demonstrated in this report. Budgetary comparison statements have been provided for the governmental and enterprise/proprietary fund levels. This comparison demonstrates the City's compliance with state requirements.

Proprietary funds. The City of Marshalltown maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Marshalltown uses enterprise funds to account for its Storm Sewer, Water Pollution Control, Compost, Transit and Concession activities. Internal service funds are an accounting vehicle used to accumulate and allocate costs internally among the City of Marshalltown's various functions. The City of Marshalltown uses internal service funds to account for its insurance operations. This service predominantly benefits governmental rather than business-type functions, so they have been included with governmental activities in the government-wide financial statements. Individual fund data for the internal service funds are provided in the form of combining statements in the supplementary information section.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Storm Sewer, Water Pollution Control and Non-major Enterprise funds, namely Compost, Transit and Concession activities.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not available to support the City of Marshalltown's own programs. The most significant fiduciary fund maintained by the City of Marshalltown is the 911 commission fund; which records the payroll activity of the 911 commission. The accounting used for fiduciary funds is much like that used for proprietary funds.

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.

Other information. The City's budgetary comparison schedule and other postemployment benefit plan information is presented as required supplementary information immediately following the notes to basic financial statements. The combining statements referred to earlier in connection with non-major governmental, non-major enterprise funds, internal service funds, and custodial funds are presented immediately following the required supplementary information (RSI).

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Marshalltown, assets exceeded liabilities by \$125,852,230 at the close of the most recent fiscal year.

City of Marshalltown Net Position
June 30, 2023

	Governmental Activities		Business-Type Activities		Total	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Current and Other Assets	\$ 66,550,433	\$ 57,525,814	\$ 28,793,063	\$ 26,595,555	\$ 95,343,496	\$ 84,121,369
Capital Assets	79,034,176	74,082,384	66,778,460	64,013,985	145,812,636	138,096,369
Total Assets	145,584,609	131,608,198	95,571,523	90,609,540	241,156,132	222,217,738
Deferred Outflows of Resources	5,471,276	6,036,452	1,006,777	1,071,348	6,478,053	7,107,800
Current and Other Liabilities	11,327,144	8,923,135	4,733,585	3,616,880	16,060,729	12,540,015
Noncurrent Liabilities	64,877,373	52,161,895	18,276,100	18,072,691	83,153,473	70,234,586
Total liabilities	76,204,517	61,085,030	23,009,685	21,689,571	99,214,202	82,774,601
Deferred Inflow of Resources	21,704,860	29,737,355	862,893	2,057,625	22,567,753	31,794,980
Net Position						
Net investment in capital assets	50,666,331	43,863,682	49,376,169	46,838,546	100,042,500	90,702,228
Restricted	16,717,131	18,841,821	139,016	139,024	16,856,147	18,980,845
Unrestricted	(14,236,954)	(15,883,238)	23,190,537	20,956,122	8,953,583	5,072,884
Total net position	\$ 53,146,508	\$ 46,822,265	\$ 72,705,722	\$ 67,933,692	\$ 125,852,230	\$ 114,755,957

By far, the largest portion of the City of Marshalltown's net position reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less depreciation and any related debt at \$100,042,500. The City of Marshalltown uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Marshalltown'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 resources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the City of Marshalltown's governmental and business-type activities net position of \$16,856,147 represents resources that are subject to external restrictions. Prior year comparison shows \$18,980,845, a decrease of \$2,124,698.

The following is a more detailed review of the year's operation.

City of Marshalltown Changes in Net Position
June 30, 2023

	Governmental Activities		Business-Type Activities		Total	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Revenues:						
Program revenues:						
Charges for services	\$ 1,994,504	\$ 1,582,242	\$ 10,138,207	\$ 9,821,744	\$ 12,132,711	\$ 11,403,986
Operating grants and contributions	9,144,930	12,656,539	844,729	1,533,280	9,989,659	14,189,819
Capital grants and contributions	3,455,224	1,295,459	417,045	666,252	3,872,269	1,961,711
General revenues						
Property and other taxes	18,511,423	19,014,579	-	-	18,511,423	19,014,579
Grants and contributions not restricted to specific programs	1,196,818	1,293,843	-	-	1,196,818	1,293,843
Other	1,725,649	1,051,701	859,477	232,822	2,585,126	1,284,523
Total revenues	36,028,548	36,894,363	12,259,458	12,254,098	48,288,006	49,148,461
Expenses:						
Public safety	\$11,630,414	10,499,453	-	-	11,630,414	10,499,453
Public works	6,505,283	6,496,345	-	-	6,505,283	6,496,345
Health and social services	1,073,163	606,476	-	-	1,073,163	606,476
Culture and recreation	3,844,255	3,321,913	-	-	3,844,255	3,321,913
Community and economic development	3,876,264	4,095,459	-	-	3,876,264	4,095,459
General government	1,776,228	1,370,834	-	-	1,776,228	1,370,834
Interest on long-term debt	984,801	637,438	-	-	984,801	637,438
Business type	-	-	7,501,325	8,365,837	7,501,325	8,365,837
Total expenses	29,690,408	27,027,918	7,501,325	8,365,837	37,191,733	35,393,755
Increase in net position before transfers	6,338,140	9,866,445	4,758,133	3,888,261	11,096,273	13,754,706
Transfers	(13,897)	153,883	13,897	(153,883)	-	-
Increase in Net Position	6,324,243	10,020,328	4,772,030	3,734,378	11,096,273	13,754,706
Net Position - Beginning of Year	46,822,265	36,801,937	67,933,692	64,199,314	114,755,957	101,001,251
Net Position - End of Year	\$ 53,146,508	\$ 46,822,265	\$ 72,705,722	\$ 67,933,692	\$ 125,852,230	\$ 114,755,957

Governmental Activities. Governmental revenues in the current year decreased by \$866,000. Within this difference charges for services increased by \$412,000, some of which were building permits, and operating/capital grants and contributions decreased by \$1.3 million primarily due to derecho related funds recorded in the prior year. Governmental expenses increased by \$2.7 million from the prior fiscal year due to increases in HUD grant expenditures and other grants.

Business-type Activities. Revenue received through charges for services stayed comparable to the prior year. Business-type expenses decreased by \$865,000 and are largely based on a decrease in services and supplies in the storm sewer utility due to Derecho Stream Channel Clearing in FY22.

Financial Analysis of the Government's Funds

As noted earlier, the City of Marshalltown uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The financial reporting focus of the City of Marshalltown's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the City of Marshalltown's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City of Marshalltown's governmental funds reported a combined ending fund balance of \$40,746,815, an increase of \$5,823,644 in comparison with the prior year. Of this total amount \$5,152,216 is unassigned fund balance, which is available to meet the future financial needs of the City. \$34,828,628 is restricted, \$250,000 is committed and \$515,971 is nonspendable.

The General fund is the chief operating fund of the City of Marshalltown. At the end of the current fiscal year this fund balance increased by \$382,952 to \$7,003,067, with an unassigned fund balance of \$6,257,989 and a committed balance of \$250,000. The remaining \$495,078 is nonspendable (land held for resale and prepaid items).

The Road Use Tax fund is apportioned to the City from the state gasoline taxes based upon population. This fund is used for street related purposes only. Major street resurfacing and reconstruction are scheduled each year in the spring after the impact of winter weather can be determined. At the end of the current fiscal year, the ending fund balance of \$8,051,898 is an increase of \$1,559,905 compared to the prior year.

The Housing and Urban Development (HUD) program for Section 8 housing assistance continued all year and the Lead Abatement grant was awarded in the spring of 2019, which was funded from the Lead-Based Paint Hazard Control grant. The City administers these grants in collaboration with many health and welfare agencies throughout the community. The City expended \$2,397,268 under these programs, which is an increase of \$526,263 in comparison with the prior year. This was primarily due to less Covid restrictions.

Collections for Local Option Sales Tax (L.O.S.T.) are allocated to property tax relief (78%) and any lawful purpose designated by the Council (22%). Property tax relief dollars in the amount of \$3,641,775 were transferred to the Debt Service Fund to lower the property tax levy. The Council used \$91,502 of their designated share to increase the Cash Flow Reserve Fund. Some of the other Council designated projects this fiscal year included a site certification study for 100 acres of industrial development, street and bike trail improvements, and the removal of trees and stumps in parks that were remaining from the Derecho storm. At fiscal year-end, the fund balance was \$6,379,309, which was a \$640,928 decrease from the prior fiscal year.

The Disaster Fund accounts for the activity after the City experienced a Derecho windstorm on August 10, 2020. Industry, businesses and residences throughout the community were affected. The City received a Federal Public Assistance Disaster Declaration, which allowed the City to request reimbursement of up to 100 percent (90 percent Federal and 10 percent State) for debris removal, emergency protective measures, and other repair projects throughout the City. Revenue and expenses were tracked in a disaster fund. In the current year approximately \$1.8 million was received by the City for community clean-up after the Derecho. The City anticipates it will receive an additional \$200,000 from the federal and state government related to the Derecho.

The Property Tax Fund is used to account for all special revenue property tax levies utilized by the City. These levies include the emergency levy, police and fire retirement, FICA and IPERS, and other employee benefits. The total fund balance in this fund increased by \$497,254 in FY23 due to expenditures being less than budgeted.

During fiscal year 2023, the second half of the American Rescue Plan Act funds were received in the amount of \$1,993,589. Only \$696,690 was recognized as intergovernmental revenue. Expenditures and transfers out included the MPACT contract with YSS to assist the Police Department with crisis situations dealing with mental health/social work issues, the Edgewood Street/Stormwater project, and revenue replacement.

The Debt Service Fund accounts for the City's debt service property tax levy and all related debt. This activity is related to the debt backed by the full faith and credit of the City. In the current fiscal year this fund paid \$4.8 million in principal and interest payments and saw a fund balance increase of \$53,410.

Changes in the Public Works and Other Projects capital project fund is due to the continuation of several street projects during the fiscal year and several park improvement projects. The City issued bonds for new projects in FY23 for \$10.2 million for the construction of streets, sidewalks, trail and park improvements, and the airport hanger and terminal.

Enterprise funds. The City of Marshalltown's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

The ending net position for the enterprise funds was \$72,705,722 a net position increase of \$4,772,030.

Budgetary Highlights

General Fund

The City of Marshalltown presents budgetary information as allowed by GASB Statement No. 41. Budgets are based on nine functional areas as required by state statute, not by fund or fund type. During the year ended June 30, 2023, revenues and transfers in for the general fund operations, on the GAAP basis, were less than revenue estimates by \$746,805 and departmental expenditures and transfers out on the GAAP basis were \$923,243 less than expenditure estimates.

During the fiscal year ended June 30, 2023, there was one budget amendment dated May 22, 2023. Actual expenditures on a cash basis were less than the budgeted amounts on a cash basis in each of the nine functional areas before the budget amendment and at the close of the fiscal year.

Capital Asset and Debt Administration

Capital assets. The City of Marshalltown's investment in capital assets for its governmental and business type activities as of June 30, 2023 amounts to \$247,808,025. This investment in capital assets includes land, land improvements, buildings, machinery and equipment, park facilities, roads, highways and sewers. The total increase in the City of Marshalltown's investment in capital assets for the current fiscal year was \$13,622,678, of which \$8.5 million was from Construction in Progress which includes major work on State Street, Edgewood Road, and the Water Pollution headworks, digester, and CIPP projects.

City of Marshalltown's 2023 Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Land and Improvements	\$ 11,418,794	\$ 11,275,678	\$ 3,219,626	\$ 3,219,626	\$ 14,638,420	\$ 14,495,304
Buildings and Structures	40,783,451	37,937,251	12,505,059	12,505,059	53,288,510	50,442,310
Equipment and Vehicles	20,960,085	19,935,042	21,756,994	21,531,456	42,717,079	41,466,498
Infrastructure	51,132,479	50,544,977	67,939,121	67,676,742	119,071,600	118,221,719
Construction in Progress	9,581,636	5,825,408	8,510,780	3,734,108	18,092,416	9,559,516
Total	\$ 133,876,445	\$ 125,518,356	\$ 113,931,580	\$ 108,666,991	\$ 247,808,025	\$ 234,185,347

Major capital asset events during the current fiscal year include the following:

- Beginning of Water Pollution headworks, digester and CIPP construction by contractors (SRF will fund \$13.125 million less \$2 million forgiven when project completed).
- Various machinery and equipment purchases throughout the year including new vehicles for several departments, street paint machine, wheel loader, mowers. new playground equipment at Elks Park, a sewer cleaner and backhoe.
- Continuation and completing of various street and storm water projects.
- New airport hanger and terminal were constructed.

Additional information on the City' of Marshalltown's capital assets can be found in Note 5 on pages 52-53 of this report.

Long-term debt. At the end of the current fiscal year, the City of Marshalltown had total debt outstanding and unamortized premiums and discounts of \$67,151,733. Of this amount, \$54,185,868 comprises debt backed by the full faith and credit of the City and \$325,863 is a forgivable loan. The remainder of the City of Marshalltown's debt in the amount of \$12,640,002 represents bonds secured solely by revenues generated from the sanitary sewer rental fees.

The City's total debt had a net increase of \$6.4 million during the current fiscal year. This change reflects the retirement of existing bonds of \$6.3 million and new issuances of \$12.7 million of GO Debt and Sewer notes. The new debt was for the streets, parks, trail bridge and trailhead, dangerous and dilapidated buildings and sanitary sewer projects.

Moody's Investors Service assigned a bond rating in October 31, 2022. The City maintained their Aa2 bond rating.

State statute limits the amount of general obligation debt a governmental entity may issue to 5 percent of its total assessed valuation. The current debt limitation for the City of Marshalltown is \$90,962,921 significantly in excess of the City of Marshalltown's outstanding general obligation debt.

Additional information on the City' of Marshalltown's long-term debt can be found in Note 6 on pages 54-57 this report.

Economic Factors and Next Year's Budgets and Rates

The local economy of the City remains strong and is creating more private public agreements to maintain that strength. The regular taxable property tax valuations as of January 1, 2022, which was applied to FY2024, were \$929,248,952 (excluding debt service), which was an increase over the prior year of \$3.3 million. The property tax rollback is decreasing from 54.65% in FY24 to 46.34% in FY25 and for commercial/industrial property, the first \$150,000 is taxed at the lower residential rollback rate, then at the 90% commercial rate. During 2023, State legislative action created a mechanism whereby cities that have property valuation growth over 3% from one year to the next will be forced to reduce their General Fund tax levy rate.

For the fiscal year ending June 30, 2023, the City issued 125 building permits totaling \$35.5 million in construction value. Ten building permits were issued for new large commercial and industrial projects. Three multi-family building permits were issued for two buildings with 36 units each and one building with 42 units. Twenty-eight new single-family permits were issued, which demonstrates the drive brought about by developers and buyers to take advantage of a \$10,000 new construction incentive offered by the Marshalltown Area Chamber of Commerce. The City has pledged to support 25 percent of this incentive in lieu of tax abatement. Sixty-six residential and 18 commercial property permits were issued for renovation/alternations.

Looking ahead, the multiple-family housing growth, originally platted as single family, was sold to a new developer. This will open the housing market to first time renters or those that wish to upgrade their housing needs. This building activity will be market rate units. The City will continue to use Community Development Block Grant funds for Disaster Recovery to help support housing for low-to-moderate income individuals and families in the community. These one-time funds are remaining from the 2020 derecho and are to be awarded for both owner-occupied and rental housing.

The city continues to pursue development of vacant spaces in the Downtown. The Brownfields grant and other incentives are being used to entice buyers to purchase vacant buildings in the Downtown as well. The City also continues to sell vacant lots in the community to those that may want to develop or combine to adjacent lots.

The City began the first phase of the Downtown Implementation Plan in 2023 which includes reconstruction of six-blocks of State Street. Construction is planned to be completed on this phase by the end of 2024. Planning has begun on the next phase which is three blocks of East Main Street and two blocks of Center Street with construction projected to begin in 2025.

In addition to the City's work in Downtown, significant renovations are underway by private developers (with some City funding assistance) at three historic buildings, which will result in 4-5 new first floor commercial spaces and 16 new upper-story housing units. Work is also underway with façade work on five storefronts thanks to a \$500,000 Downtown Revitalization Grant through the Iowa Economic Development Authority cost-share funds with completion anticipated by end of 2024. A new pharmacy building was recently constructed downtown and is open for business.

New commercial development is also occurring outside of downtown. A new medical clinic opened in 2023. A new VA medical clinic and a credit union are also under construction. A local car dealer is expanding their capital improvements.

The City is also focusing on industrial growth. The Edgewood Industrial Park construction is underway, with completion anticipated in 2024. Grants from IDOT and USEDA are covering more than 75% of the costs to construct a new bypass roadway from Hwy 14 to Marion Street and JBS USA pork processing plant. This will divert approximately 150-200 semi-trucks each day. This opened up around 40 acres of land owned by the City which is zoned for heavy industry. The City is also in the final stages of Step 3 for a General Industrial site certification of 95 acres of City-owned farmland with the IEDA.

The budget for the ensuing fiscal year 2024 considers many factors and estimates about the finances of the upcoming year. City-wide there was an increase in property tax valuations in FY24. Local Option Sales Tax collections of (\$4 million) and hotel/motel tax (\$600,000) are expected to remain the same. There was a special election in March 2024 and voters passed to renew the one cent local option sales tax and remove the sunset date of June 2025. Also the use will be changed from 78% to 75% property tax relief and 22% to 25% for any lawful purpose which become effective July 1, 2025. The road use taxes collected by the state are stable but the forecast is to maintain a conservative projection for these revenue sources.

The following items are also forefront in revenue and expenditure projections: (a) The City's contribution rate for the Municipal Fire and Police retirement system decreased in fiscal year 2023 to 23.9%, decreased in fiscal year 2024 to 22.98% and will decrease in fiscal year 2025 to 22.6%. The employer share of the rate fluctuates on an annual basis. (b) The Iowa Public Employees Retirement System remained steady for fiscal years 2021 through 2025. (c) Compliance with sanitary and storm water regulations will continue to be implemented over the next several years. Sewer rates have been increased to accommodate the costs with these mandates. A sanitary sewer rehabilitation project and headworks equipment replacement project for over \$13 million started in FY23 and will continue through FY25. (d) The cost of health care continues to rise. The City has experienced an increase in health-related claims and an increase in premium will occur in fiscal year 2024. Changes in claims are always a factor that the City continues to monitor. More preventive care options are encouraged to help avoid the high dollar claims. (e) Finding staff to hire has been challenging in this economy, especially police officers. (f) The city continues to see increases in utilities, supplies, contracted services, maintenance agreements, etc. due to inflation and supply shortages. (g) The City received \$3,987,179 from the American Rescue Plan Act and plans to continue to spend it on street/stormwater/utility projects, MPACT, and revenue replacement.

Requests for Information

This financial report is designed to provide a general overview of the City of Marshalltown'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, 24 N. Center Street, Marshalltown, IA 50158-4911.

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Basic Financial Statements
June 30, 2023

City of Marshalltown

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City of Marshalltown

Statement of Net Position

June 30, 2023

	Primary Government			Component Unit
	Governmental	Business-Type		Marshalltown
	Activities	Activities	Total	Water Works
Assets				
Cash and cash equivalents	\$ 44,082,975	\$ 25,862,531	\$ 69,945,506	\$ 5,319,866
Receivables				
Property taxes				
Delinquent	321,566	-	321,566	-
Succeeding year	14,958,196	-	14,958,196	-
Accounts and unbilled usage	475,258	1,606,787	2,082,045	1,171,255
Lease receivable	330,199	-	330,199	-
Notes receivable	-	320,000	320,000	-
Due from component unit	10,685	523,190	533,875	-
Due from other governments	5,853,383	109,576	5,962,959	-
Inventories	11,097	27,978	39,075	-
Prepaid items	507,074	203,692	710,766	77,740
Restricted assets				
Cash and cash equivalents	-	139,309	139,309	818,974
Capital assets				
Land	5,029,351	898,294	5,927,645	1,115,721
Land improvements	6,389,443	2,321,332	8,710,775	-
Buildings and structures	40,783,451	12,505,059	53,288,510	20,476,656
Equipment and vehicles	20,960,085	21,756,994	42,717,079	3,208,550
Sanitary sewers and lift stations	-	48,935,230	48,935,230	16,779,994
Infrastructure	51,132,479	19,003,891	70,136,370	-
Construction in progress	9,581,636	8,510,780	18,092,416	1,512,996
Accumulated depreciation	(54,842,269)	(47,153,120)	(101,995,389)	(18,597,365)
Total assets	145,584,609	95,571,523	241,156,132	31,884,387
Deferred Outflows of Resources				
OPEB related deferred outflows	2,920,614	728,411	3,649,025	-
Pension related deferred outflows	2,550,662	278,366	2,829,028	292,645
Total deferred outflows of resources	5,471,276	1,006,777	6,478,053	292,645

City of Marshalltown

Statement of Net Position

June 30, 2023

	Primary Government			Component Unit
	Governmental	Business-Type		Marshalltown
	Activities	Activities	Total	Water Works
Liabilities				
Accounts payable	\$ 2,021,768	\$ 1,150,364	\$ 3,172,132	\$ 125,352
Accrued payroll and benefits	492,442	105,724	598,166	113,516
Retainage payable	448,982	340,124	789,106	-
Deposits payable	196,322	-	196,322	-
Due to other governments	25,049	34,136	59,185	-
Accrued interest payable	135,285	25,815	161,100	8,213
Grant proceeds received in advance	3,093,763	-	3,093,763	-
Due to primary government	-	-	-	533,875
Liabilities payable from restricted assets				
Customer deposits	-	-	-	282,463
Noncurrent liabilities				
Due within one year				
Bonds and notes payable	4,550,000	3,013,000	7,563,000	340,000
Compensated absences payable	363,533	64,422	427,955	181,552
Due in more than one year				
Bonds and notes payable	44,401,833	15,186,900	59,588,733	4,656,000
Compensated absences payable	778,994	239,196	1,018,190	-
Total OPEB liability	9,672,812	1,898,949	11,571,761	-
Net pension liability	10,023,734	951,055	10,974,789	1,702,485
Total liabilities	76,204,517	23,009,685	99,214,202	7,943,456
Deferred Inflows of Resources				
Succeeding year property taxes	14,958,196	-	14,958,196	-
Pension related deferred inflows	1,039,275	182,050	1,221,325	55,385
Lease deferred inflow	330,199	-	330,199	-
OPEB related deferred inflows	5,377,190	680,843	6,058,033	-
Total deferred inflows of resources	21,704,860	862,893	22,567,753	55,385
Net Position				
Net investment in capital assets	50,666,331	49,376,169	100,042,500	19,500,552
Restricted for				
Bond and interest payments	-	139,016	139,016	-
Capital improvements	4,931,706	-	4,931,706	-
Community development	276,154	-	276,154	-
Debt service	234,604	-	234,604	-
Employee benefits	4,535,840	-	4,535,840	-
Other purposes	6,738,827	-	6,738,827	427,430
Unrestricted	(14,236,954)	23,190,537	8,953,583	4,250,209
Total net position	\$ 53,146,508	\$ 72,705,722	\$ 125,852,230	\$ 24,178,191

City of Marshalltown
Statement of Activities
Year Ended June 30, 2023

					Net (Expense) Revenue and Changes in Net Position			
Functions/Programs	Expenses	Program Revenues			Primary Government			Component Unit
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Marshalltown Water Works
Primary Government								
Governmental activities								
Public safety	\$ 11,630,414	\$ 638,298	\$ 426,584	\$ 16,240	\$ (10,549,292)	\$ -	\$ (10,549,292)	\$ -
Public works	6,505,283	535,390	4,293,715	3,352,586	1,676,408	-	1,676,408	-
Health and social services	1,073,163	65,241	975,265	-	(32,657)	-	(32,657)	-
Culture and recreation	3,844,255	455,313	258,941	86,398	(3,043,603)	-	(3,043,603)	-
Community and economic development	3,876,264	102,862	2,482,906	-	(1,290,496)	-	(1,290,496)	-
General government	1,776,228	197,400	707,519	-	(871,309)	-	(871,309)	-
Interest on long-term debt	984,801	-	-	-	(984,801)	-	(984,801)	-
Total governmental activities	29,690,408	1,994,504	9,144,930	3,455,224	(15,095,750)	-	(15,095,750)	-
Business-type activities								
Water pollution control	5,246,534	8,506,422	-	81,247	-	3,341,135	3,341,135	-
Storm sewer	1,166,483	1,360,092	-	335,798	-	529,407	529,407	-
Compost	32,617	88,476	-	-	-	55,859	55,859	-
Transit	1,018,504	150,780	844,729	-	-	(22,995)	(22,995)	-
Concessions	37,187	32,437	-	-	-	(4,750)	(4,750)	-
Total business-type activities	7,501,325	10,138,207	844,729	417,045	-	3,898,656	3,898,656	-
Total primary government	\$ 37,191,733	\$ 12,132,711	\$ 9,989,659	\$ 3,872,269	\$ (15,095,750)	\$ 3,898,656	\$ (11,197,094)	\$ -
Component Units								
Water works	\$ 5,214,922	\$ 8,310,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,095,899

City of Marshalltown
Statement of Activities
Year Ended June 30, 2023

	Net (Expense) Revenue and Changes in Net Position			Component Unit
	Primary Government			Marshalltown
	Governmental Activities	Business-type Activities	Total	Water Works
General Revenues				
Taxes				
Property	\$ 12,118,239	\$ -	\$ 12,118,239	\$ -
Tax increment financing	445,926	-	445,926	-
Local option sales	4,033,437	-	4,033,437	-
Utility excise	1,326,312	-	1,326,312	-
Hotel/motel	577,626	-	577,626	-
Mobile homes	9,883	-	9,883	-
Unrestricted				
State generated revenues	1,196,818	-	1,196,818	-
Investment earnings	1,424,260	859,477	2,283,737	54,063
Miscellaneous revenues	301,389	-	301,389	-
Transfers	(13,897)	13,897	-	-
Total general revenues and transfers	21,419,993	873,374	22,293,367	54,063
Change in net position	6,324,243	4,772,030	11,096,273	3,149,962
Net Position - Beginning	46,822,265	67,933,692	114,755,957	21,028,229
Net Position - Ending	\$ 53,146,508	\$ 72,705,722	\$ 125,852,230	\$ 24,178,191

City of Marshalltown
Balance Sheet
Governmental Funds
June 30, 2023

	Special Revenue Funds								Capital Projects Funds	Nonmajor Governmental Funds	Total
	General	Road Use Tax	Local Option Sales Tax	Property Tax	Disaster Fund	HUD Programs	American Rescue Plan	Debt Service	Public Works and Other Projects		
Assets											
Cash and cash equivalents	\$ 5,368,549	\$ 7,872,927	\$ 6,012,924	\$ 4,411,288	\$ 609,739	\$ 293,730	\$ 3,105,941	\$ 216,258	\$ 14,851,553	1,159,792	\$ 43,902,701
Receivables											
Property taxes											
Delinquent	176,141	-	-	90,932	-	-	-	16,698	12,967	24,828	321,566
Succeeding year	8,587,500	-	-	3,417,479	-	-	-	2,325,974	627,243	-	14,958,196
Accounts and unbilled usage	193,198	60,002	45,826	33,620	-	1,856	-	1,648	121,440	16,293	473,883
Due from other funds	1,297,424	-	-	-	-	-	-	-	-	-	1,297,424
Due from component unit	10,685	-	-	-	-	-	-	-	-	-	10,685
Due from other governments	246,609	310,103	322,532	-	24,665	85,754	-	-	3,307,298	1,556,422	5,853,383
Inventory	-	11,097	-	-	-	-	-	-	-	-	11,097
Prepaid items	495,078	4,154	-	-	-	5,474	-	-	-	168	504,874
Lease receivable	330,199	-	-	-	-	-	-	-	-	-	330,199
Total assets	\$ 16,705,383	\$ 8,258,283	\$ 6,381,282	\$ 7,953,319	\$ 634,404	\$ 386,814	\$ 3,105,941	\$ 2,560,578	\$ 18,920,501	\$ 2,757,503	\$ 67,664,008
Liabilities, Deferred Inflows of Resources, and Fund Balances											
Liabilities											
Accounts payable	\$ 251,890	\$ 188,276	\$ 1,973	\$ -	\$ -	\$ 99,083	\$ 12,178	\$ -	\$ 1,023,429	\$ 103,287	\$ 1,680,116
Accrued payroll and payroll benefits	476,934	608	-	-	-	10,342	-	-	-	4,558	492,442
Retainage payable	-	4,627	-	-	-	-	-	-	319,644	124,711	448,982
Due to other governments	12,151	12,874	-	-	-	24	-	-	-	-	25,049
Grant proceeds received in advance	-	-	-	-	-	-	3,093,763	-	-	-	3,093,763
Due to other funds	-	-	-	-	-	-	-	-	-	1,297,424	1,297,424
Total liabilities	740,975	206,385	1,973	-	-	109,449	3,105,941	-	1,343,073	1,529,980	7,037,776
Deferred Inflows of Resources											
Unavailable revenue- property taxes	8,587,500	-	-	3,417,479	-	-	-	2,325,974	627,243	-	14,958,196
Unavailable revenue- other	43,642	-	-	-	-	1,211	-	-	-	-	44,853
Unavailable revenue- intergovernmental	-	-	-	-	10,332	-	-	-	3,273,305	1,262,532	4,546,169
Lease deferred inflow	330,199	-	-	-	-	-	-	-	-	-	330,199
Total deferred inflows of resources	8,961,341	-	-	3,417,479	10,332	1,211	-	2,325,974	3,900,548	1,262,532	19,879,417
Fund Balances											
Nonspendable	495,078	15,251	-	-	-	5,474	-	-	-	168	515,971
Restricted	-	8,036,647	6,379,309	4,535,840	624,072	270,680	-	234,604	13,676,880	1,070,596	34,828,628
Committed	250,000	-	-	-	-	-	-	-	-	-	250,000
Unassigned	6,257,989	-	-	-	-	-	-	-	-	(1,105,773)	5,152,216
Total fund balances (deficit)	7,003,067	8,051,898	6,379,309	4,535,840	624,072	276,154	-	234,604	13,676,880	(35,009)	40,746,815
Total liabilities, deferred inflows of resources, and fund balances	\$ 16,705,383	\$ 8,258,283	\$ 6,381,282	\$ 7,953,319	\$ 634,404	\$ 386,814	\$ 3,105,941	\$ 2,560,578	\$ 18,920,501	\$ 2,757,503	\$ 67,664,008

City of Marshalltown
Reconciliation of the Balance Sheet
Governmental Funds to the Statement of Net Position
June 30, 2023

Total governmental fund balances		\$ 40,746,815
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	\$ 133,876,445	
Accumulated depreciation is	<u>(54,842,269)</u>	
		79,034,176
Some of the City's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are recognized as deferred inflows of resources, in the governmental funds.		4,591,022
OPEB and Pension related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period and therefore are not reported in the funds.		
OPEB related deferred outflows	2,920,614	
Pension related deferred outflows	2,550,662	
OPEB related deferred inflows	(5,377,190)	
Pension related deferred inflows	<u>(1,039,275)</u>	
		(945,189)
Internal service funds are used by the City's management to charge the costs of self-insurance programs to the individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.		(354,125)
Some liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Those liabilities consist of:		
Bonds and notes payable	(48,951,833)	
Accrued interest on the bonds	(135,285)	
Compensated absences	(1,142,527)	
Net pension liability	(10,023,734)	
Total OPEB liability	<u>(9,672,812)</u>	
		<u>(69,926,191)</u>
Net position of governmental activities		<u>\$ 53,146,508</u>

City of Marshalltown
Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficit)
Governmental Funds
Year Ended June 30, 2023

	Special Revenue Funds							Capital Projects Funds	Nonmajor Governmental Funds	Total
	General	Road Use Tax	Local Option Sales Tax	Property Tax	Disaster Fund	HUD Programs	American Rescue Plan	Debt Service	Public Works and Other Projects	
Revenues										
Property taxes	\$ 7,190,907	\$ -	\$ -	\$ 3,726,224	\$ -	\$ -	\$ -	\$ 669,842	\$ 531,252	\$ -
TIF revenues	-	-	-	-	-	-	-	-	-	447,001
Other city taxes	1,559,047	-	4,033,437	419,743	-	-	-	74,290	59,843	-
Use of money and property	332,173	230,288	217,101	68,970	-	5,952	-	28,755	567,816	44,204
Licenses and permits	402,464	-	-	-	-	-	-	-	-	-
Intergovernmental	989,562	3,815,231	-	375,613	1,770,420	2,356,711	696,690	67,460	522,291	1,253,439
Charges for service	963,054	-	-	-	-	-	-	-	-	-
Miscellaneous	175,283	104,064	81	-	-	80,146	-	-	210,681	527,330
Total revenues	11,612,490	4,149,583	4,250,619	4,590,550	1,770,420	2,442,809	696,690	840,347	1,891,883	2,271,974
Expenditures										
Current										
Public safety	10,036,540	-	6,345	-	4,500	-	63,416	-	943,829	392,429
Public works	1,859,942	2,080,938	74,511	-	88,953	-	-	-	8,141,565	301,088
Health and social services	-	-	-	-	-	1,108,206	-	-	-	-
Culture and recreation	3,232,401	58	105,413	-	162	-	-	-	77,423	329,464
Community and economic development	726,423	-	317,717	-	1,197	1,289,062	-	-	-	1,595,549
General government	1,515,122	-	34,443	-	5,094	-	-	-	84,117	155
Debt service										
Principal	-	-	-	-	-	-	-	3,825,000	-	-
Interest and other fiscal charges	-	-	-	-	-	-	-	990,077	-	-
Total expenditures	17,370,428	2,080,996	538,429	-	99,906	2,397,268	63,416	4,815,077	9,246,934	2,618,685

City of Marshalltown
Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficit)
Governmental Funds
Year Ended June 30, 2023

	Special Revenue Funds								Capital Projects Funds	Nonmajor Governmental Funds	Total
	General	Road Use Tax	Local Option Sales Tax	Property Tax	Disaster Fund	HUD Programs	American Rescue Plan	Debt Service	Public Works and Other Projects		
Excess (Deficiency) of Revenues over (under) Expenditures	\$ (5,757,938)	\$ 2,068,587	\$ 3,712,190	\$ 4,590,550	\$ 1,670,514	\$ 45,541	\$ 633,274	\$ (3,974,730)	\$ (7,355,051)	\$ (346,711)	\$ (4,713,774)
Other Financing Sources (uses)											
General obligation bonds issued	-	-	-	-	-	-	-	-	10,165,000	200,192	10,365,192
Premium on general obligation bonds issued	-	-	-	-	-	-	-	-	186,123	-	186,123
Transfers in	6,420,885	595,078	-	-	-	12,364	-	4,028,140	1,365,249	106,918	12,528,634
Transfers out	(279,995)	(1,103,760)	(4,353,118)	(4,093,296)	(8,065)	-	(633,274)	-	(1,398,803)	(672,220)	(12,542,531)
Total other financing sources (uses)	6,140,890	(508,682)	(4,353,118)	(4,093,296)	(8,065)	12,364	(633,274)	4,028,140	10,317,569	(365,110)	10,537,418
Net Change in Fund Balances	382,952	1,559,905	(640,928)	497,254	1,662,449	57,905	-	53,410	2,962,518	(711,821)	5,823,644
Fund Balances (Deficit) - Beginning	6,620,115	6,491,993	7,020,237	4,038,586	(1,038,377)	218,249	-	181,194	10,714,362	676,812	34,923,171
Fund Balances (Deficit) - Ending	\$ 7,003,067	\$ 8,051,898	\$ 6,379,309	\$ 4,535,840	\$ 624,072	\$ 276,154	\$ -	\$ 234,604	\$ 13,676,880	\$ (35,009)	\$ 40,746,815

City of Marshalltown

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds to the Statement of Activities
Year Ended June 30, 2023

Net change in fund balances – total governmental funds \$ 5,823,644

Amounts reported for governmental activities in the Statement of
Activities are different because:

Capital outlays are reported as expenditures in governmental funds. However,
in the Statement of Activities, the cost of capital assets is allocated over
their estimated useful lives as depreciation expense. In the current period,
these amounts are:

Capital outlay	\$ 8,728,050	
Depreciation expense	<u>(3,776,258)</u>	
Net change in capital assets		4,951,792

Because some revenues will not be collected for several months after the
City's fiscal year end, they are not considered "available" revenues and
are unavailable in the governmental funds. Unavailable revenues
changed by these amounts this year:

Intergovernmental	1,690,445	
Charges for service	<u>(29,091)</u>	
Net effect		1,661,354

Debt proceeds provide current financial resources to governmental funds, but
issuing debt increases long-term liabilities in the Statement of Net Position.
Repayment of debt principal is an expenditure in the governmental funds,
but the repayment reduces long-term liabilities in the Statement of Net Position
and does not affect the Statement of Activities. In the current period, these
amounts are:

Debt repayments and changes in accrued interest	3,869,786	
Debt proceeds, including premiums	<u>(10,551,315)</u>	
Net effect		(6,681,529)

Some items reported in the Statement of Activities do not require the use of
current financial resources and, therefore, are not reported as expenditures
in governmental funds. These activities consist of:

Change in compensated absences	(36,137)	
Net effect of OPEB related activity	209,807	
Net effect of pension related activity	<u>1,057,746</u>	
Total additional expenses		1,231,416

Internal service funds are used by management to charge the costs
of certain activities to individual funds. The net income (loss) of the
internal service funds is reported with governmental activities.

	<u>(662,434)</u>	
Change in net position of governmental activities		<u>\$ 6,324,243</u>

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City of Marshalltown
Statement of Net Position
Proprietary Funds
June 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	
Assets					
Current assets					
Cash and cash equivalents	\$ 22,107,706	\$ 2,548,671	\$ 1,206,154	\$ 25,862,531	\$ 180,274
Receivables					
Accounts and unbilled usage	1,468,034	122,455	16,298	1,606,787	1,375
Due from other funds	25,565	-	-	25,565	-
Due from component unit	418,824	104,366	-	523,190	-
Due from other governments	-	-	109,576	109,576	-
Inventories	27,978	-	-	27,978	-
Prepaid items	141,156	27,041	35,495	203,692	2,200
Total current assets	<u>24,189,263</u>	<u>2,802,533</u>	<u>1,367,523</u>	<u>28,359,319</u>	<u>183,849</u>
Noncurrent assets					
Restricted assets					
Cash and cash equivalents	139,309	-	-	139,309	-
Notes receivable	320,000	-	-	320,000	-
Capital assets					
Land	383,576	504,281	10,437	898,294	-
Land improvements	1,975,673	102,563	243,096	2,321,332	-
Buildings and structures	11,795,011	6,000	704,048	12,505,059	-
Equipment and vehicles	18,732,106	989,412	2,035,476	21,756,994	-
Sanitary sewers and lift stations	48,809,614	125,616	-	48,935,230	-
Infrastructure	-	19,003,891	-	19,003,891	-
Construction in progress	4,810,308	3,700,472	-	8,510,780	-
Accumulated depreciation	(37,237,440)	(7,813,393)	(2,102,287)	(47,153,120)	-
Total noncurrent assets	<u>49,728,157</u>	<u>16,618,842</u>	<u>890,770</u>	<u>67,237,769</u>	<u>-</u>
Total assets	<u>73,917,420</u>	<u>19,421,375</u>	<u>2,258,293</u>	<u>95,597,088</u>	<u>183,849</u>
Deferred Outflows of Resources					
OPEB related deferred outflows	464,086	111,190	153,135	728,411	-
Pension related deferred outflows	178,246	43,709	56,411	278,366	-
Total deferred outflows of resources	<u>642,332</u>	<u>154,899</u>	<u>209,546</u>	<u>1,006,777</u>	<u>-</u>

City of Marshalltown
Statement of Net Position
Proprietary Funds
June 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	
Liabilities					
Current liabilities					
Accounts payable	\$ 1,106,116	\$ 7,139	\$ 37,109	\$ 1,150,364	\$ 341,652
Accrued payroll and payroll benefits	65,499	16,771	23,454	105,724	-
Deposits payable	-	-	-	-	196,322
Retainage payable	189,678	150,446	-	340,124	-
Due to other governments	26,491	1,145	6,500	34,136	-
Due to other funds	-	-	25,565	25,565	-
Accrued interest payable	21,147	4,668	-	25,815	-
Compensated absences	42,577	10,677	11,168	64,422	-
General obligation bonds	475,000	485,000	-	960,000	-
Revenue bonds - direct borrowings	716,000	-	-	716,000	-
Revenue bonds	1,337,000	-	-	1,337,000	-
Total current liabilities	<u>3,979,508</u>	<u>675,846</u>	<u>103,796</u>	<u>4,759,150</u>	<u>537,974</u>
Noncurrent liabilities					
Compensated absences	167,887	42,953	28,356	239,196	-
General obligation bonds	994,616	3,605,282	-	4,599,898	-
Revenue bonds - direct borrowings	4,700,002	-	-	4,700,002	-
Revenue bonds	5,887,000	-	-	5,887,000	-
Total OPEB liability	1,209,860	289,870	399,219	1,898,949	-
Net pension liability	608,988	149,336	192,731	951,055	-
Total noncurrent liabilities	<u>13,568,353</u>	<u>4,087,441</u>	<u>620,306</u>	<u>18,276,100</u>	<u>-</u>
Total liabilities	<u>17,547,861</u>	<u>4,763,287</u>	<u>724,102</u>	<u>23,035,250</u>	<u>537,974</u>
Deferred Inflows of Resources					
OPEB related deferred inflows	433,779	103,929	143,135	680,843	-
Pension related deferred inflows	116,572	28,586	36,892	182,050	-
Total deferred inflows of resources	<u>550,351</u>	<u>132,515</u>	<u>180,027</u>	<u>862,893</u>	<u>-</u>
Net Position					
Net investment in capital assets	35,159,230	13,326,169	890,770	49,376,169	-
Restricted for					
Bond and interest payments	139,016	-	-	139,016	-
Unrestricted	<u>21,163,294</u>	<u>1,354,303</u>	<u>672,940</u>	<u>23,190,537</u>	<u>(354,125)</u>
Total net position	<u>\$ 56,461,540</u>	<u>\$ 14,680,472</u>	<u>\$ 1,563,710</u>	<u>\$ 72,705,722</u>	<u>\$ (354,125)</u>

City of Marshalltown
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	
Operating Revenues					
Charges for service	\$ 8,430,549	\$ 1,353,715	\$ 268,635	\$ 10,052,899	\$ 2,711,271
Miscellaneous	75,875	65	451	76,391	484,115
Total operating revenues	8,506,424	1,353,780	269,086	10,129,290	3,195,386
Operating Expenses					
Salaries and benefits	1,815,558	522,338	627,854	2,965,750	-
Services and supplies	1,290,481	167,399	343,776	1,801,656	-
Claims	-	-	-	-	3,285,922
Health insurance premiums	-	-	-	-	410,259
Depreciation	1,938,678	471,871	116,681	2,527,230	-
Miscellaneous	21,921	541	-	22,462	169,739
Total operating expenses	5,066,638	1,162,149	1,088,311	7,317,098	3,865,920
Operating income (loss)	3,439,786	191,631	(819,225)	2,812,192	(670,534)
Nonoperating Revenues (Expenses)					
Federal and state grants	-	-	844,729	844,729	-
Interest income	737,092	88,919	33,466	859,477	8,100
Interest and other debt expense	(179,895)	(4,334)	-	(184,229)	-
Gain (loss) on disposal of capital assets	-	6,312	2,607	8,919	-
Net nonoperating revenues	557,197	90,897	880,802	1,528,896	8,100
Income (loss) before transfers	3,996,983	282,528	61,577	4,341,088	(662,434)
Capital Contributions	81,247	335,798	-	417,045	-
Transfers In	61,596	4,170	259,146	324,912	-
Transfers Out	(74,610)	(236,405)	-	(311,015)	-
Change in Net Position	4,065,216	386,091	320,723	4,772,030	(662,434)
Net Position - Beginning	52,396,324	14,294,381	1,242,987	67,933,692	308,309
Net Position - Ending	\$ 56,461,540	\$ 14,680,472	\$ 1,563,710	\$ 72,705,722	\$ (354,125)

City of Marshalltown
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	
Cash Flows from Operating Activities					
Cash received from customers	\$ 8,410,226	\$ 1,321,188	\$ 262,905	\$ 9,994,319	\$ 2,735,559
Cash payments to suppliers for goods and services	(1,652,137)	(197,110)	(354,232)	(2,203,479)	(3,909,296)
Cash payments to employees for services	(1,858,077)	(460,750)	(644,681)	(2,963,508)	-
Other operating receipts	75,875	65	451	76,391	484,115
Net Cash provided by (used for) Operating Activities	4,975,887	663,393	(735,557)	4,903,723	(689,622)
Cash Flows from Noncapital Financing Activities					
Transfers from other funds	61,596	4,170	259,146	324,912	-
Transfers to other funds	(74,610)	(236,405)	-	(311,015)	-
Grants received	-	-	862,194	862,194	-
Change in due from other funds	(6,759)	-	-	(6,759)	-
Change in due to other funds	-	-	6,759	6,759	-
Net Cash provided by (used for) Noncapital Financing Activities	(19,773)	(232,235)	1,128,099	876,091	-
Cash Flows from Capital and Related Financing Activities					
Proceeds from sale of capital assets	-	-	2,607	2,607	-
Acquisition and construction of capital assets	(3,570,908)	(772,283)	-	(4,343,191)	-
Proceeds from issuance of debt	2,120,002	-	-	2,120,002	-
Payment of debt	(1,946,728)	(476,272)	-	(2,423,000)	-
Interest and fiscal charges paid	(190,106)	(4,823)	-	(194,929)	-
Net Cash provided by (used for) Capital and Related Financing Activities	(3,587,740)	(1,253,378)	2,607	(4,838,511)	-
Cash Flows from Investing Activities					
Interest received on investment securities	737,092	88,919	33,466	859,477	8,100
Net Increase (Decrease) in Cash and Cash Equivalents	2,105,466	(733,301)	428,615	1,800,780	(681,522)
Cash and Cash Equivalents, Beginning	20,141,549	3,281,972	777,539	24,201,060	861,796
Cash and Cash Equivalents, Ending	\$ 22,247,015	\$ 2,548,671	\$ 1,206,154	\$ 26,001,840	\$ 180,274

City of Marshalltown
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	
Reconciliation of Operating Income (Loss) to Net Cash provided by (used for) Operating Activities					
Operating income (loss)	<u>\$ 3,439,786</u>	<u>\$ 191,631</u>	<u>\$ (819,225)</u>	<u>\$ 2,812,192</u>	<u>\$ (670,534)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities					
Depreciation	1,938,678	471,871	116,681	2,527,230	-
Changes in assets, deferred outflows, liabilities, and deferred inflows					
Receivables	(20,323)	(32,527)	(6,154)	(59,004)	11,776
Inventories and prepaid items	(24,351)	(6,000)	(4,838)	(35,189)	(2,200)
Accounts payable	(324,233)	(23,167)	(938)	(348,338)	(40,910)
Accrued liabilities	21,125	8,928	367	30,420	-
Due to other governments	8,849	(3)	(4,256)	4,590	-
Unearned revenue	-	-	-	-	12,246
Total OPEB liability	72,420	63,225	49,473	185,118	-
Net pension liability	587,106	144,729	185,030	916,865	-
Deferred outflows	61,779	(12,484)	15,276	64,571	-
Deferred inflows	<u>(784,949)</u>	<u>(142,810)</u>	<u>(266,973)</u>	<u>(1,194,732)</u>	<u>-</u>
Total	<u>1,536,101</u>	<u>471,762</u>	<u>83,668</u>	<u>2,091,531</u>	<u>(19,088)</u>
Net Cash provided by (used for) Operating Activities	<u>\$ 4,975,887</u>	<u>\$ 663,393</u>	<u>\$ (735,557)</u>	<u>\$ 4,903,723</u>	<u>\$ (689,622)</u>
Noncash Capital Activities					
Donations of capital assets	<u>\$ 81,247</u>	<u>\$ 335,798</u>	<u>\$ -</u>	<u>\$ 417,045</u>	<u>\$ -</u>

City of Marshalltown
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

	<u>Custodial Funds</u>
Assets	
Cash and cash equivalents	\$ 5,004
Accounts receivable	<u>6,957</u>
Total assets	<u>11,961</u>
Liabilities	
Checks written in excess of deposits	<u>6,957</u>
Total liabilities	<u>6,957</u>
Net Position	<u><u>\$ 5,004</u></u>

City of Marshalltown
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2023

	<u>Custodial Funds</u>
Additions	
Receipts from Commission	\$ 1,048,349
Investment income, interest	<u>673</u>
Total additions	1,049,022
Deductions	
Wages and Benefits	<u>1,048,349</u>
Change in net position	673
Net Position - Beginning	<u>4,331</u>
Net Position - Ending	<u><u>\$ 5,004</u></u>

Notes to Financial Statements
June 30, 2023

City of Marshalltown

Note 1 - Summary of Significant Accounting Policies

The City of Marshalltown, Iowa (City) was incorporated in 1863 under the laws of the State of Iowa, later amended in July 1975, under the City Home Rule Act. The City operates by ordinance under the Mayor-Council form of government with the Mayor and Council Members elected on a non-partisan basis. The City of Marshalltown, Iowa, provides such services as are authorized by its charter to advance the welfare, health, comfort, safety, and convenience of the City and its inhabitants.

The accounting and reporting policies of the City relating to the accompanying financial statements conform to U.S. generally accepted accounting principles (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following represents the more significant accounting and reporting policies and practices used in the preparation of these financial statements:

Reporting Entity

For financial reporting purposes, the City of Marshalltown, Iowa, has included all funds, organizations, agencies, boards, commissions, and authorities. The City has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the City.

These financial statements present the City of Marshalltown, Iowa (the primary government) and its component unit. The following component unit is an entity which is legally separate from the City, but is financially accountable to the City or whose relationship with the City is such that exclusion would cause the City's financial statements to be misleading or incomplete. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

Discretely Presented Component Unit: The Marshalltown Water Works (Water Works) was established to operate the City's water works facilities. The Water Works is governed by a three-member board of trustees appointed by the Mayor. A financial benefit/burden relationship exists between the City and the Water Works in that the City is authorized by statute to issue general obligation debt for a City utility and may certify taxes for the payment of the debt. The Water Works is presented as a proprietary fund type and has a June 30 year-end.

Complete financial statements for the individual component unit may be obtained at the respective entity's administrative office as follows:

Marshalltown Water Works
205 East State Street
Marshalltown, Iowa 50158

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. The City Council is a member of or appoints representatives to the following boards and commissions: Mid Iowa Drug Task Force, Marshall County Emergency Management Commission, Marshall County 911 Joint Services Board, Marshall County Assessor's Conference Board, Marshall County Solid Waste Management Commission, and the Marshall County Communication Commission. Financial transactions relating to these organizations are included in the City's financial statements only to the extent of the City's contributions, if any, to these organizations.

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 services. Likewise, the *primary government* is reported separately from its certain legally separate *component unit* 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 the following 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 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 and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment, including special assessments. 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. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The City reports the following major governmental funds:

The *General Fund* is the City'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 *Road Use Tax Fund* is used to account for the operations of street related expenses. Financing is provided by the City's share of state gasoline taxes, which are received on a per capita basis. State law requires these revenues to be received and disbursed in a special fund.

The *Local Option Sales Tax Fund* is used to account for the taxes collected and 78% to be applied towards general property tax relief and 22% for Council designated projects.

The *Property Tax Fund* is used to account for property tax collections for the emergency fund levy and employee benefits, which are then transferred to the general fund.

The *Disaster Fund* is used to account for insurance proceeds and receipts from Federal Emergency Management Agency (FEMA).

The *HUD Programs Fund* is used to account for the operations of a Federal Section 8 rental voucher assistance program, a grant from HUD to assist with security deposits and first month's rent program, and lead abatement program.

The *American Rescue Plan Fund* is used to account for the Coronavirus State and Local Recovery Funds established under the American Rescue Plan Act.

The *Debt Service Fund* is used to account for the servicing of general obligation debt.

The *Public Works and Other Projects Fund* is used to account for resources used in the acquisition and construction of capital facilities and other capital assets with the exception of those that are financed through the Culture and Recreation Projects Fund, Airport Projects Fund, or through proprietary funds.

The City reports the following major proprietary funds:

The *Water Pollution Control Fund* is used to account for the operation and maintenance of the City's wastewater treatment facility and sanitary sewer. Services are supported primarily by user charges.

The *Storm Sewer Fund* is used to account for the operation of the City's storm sewers. Services are supported primarily by user charges.

Additionally, the City reports the following fund types:

Internal service funds account for group insurance benefits, occupational insurance benefits, and workmen's compensation benefits provided to other departments on a cost reimbursement basis.

Custodial funds function primarily as a clearing mechanism for cash resources which are collected by the City, held as such for a brief period and then disbursed to the authorized recipient. The custodial funds of the City are used for the 911 Commission and Surety Bonds.

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 related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

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 City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

Property taxes are recognized as revenue in the year for which they have been levied, 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 60 days after year-end. Other taxes are considered measurable and available when they have been collected by the state or other levying authority. Special assessments receivables 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 revenues are generally recognized as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recognized as earned.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water pollution control and storm sewer 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.

Under terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general revenues.

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 City's enterprise funds and of the City'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 nonoperating revenues and expenses.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity

The following accounting policies are followed in preparing the financial statements:

Cash, Cash Equivalents, and Investments. The City maintains a cash and investment pool. These pooled deposits are invested in interest-bearing cash and investment accounts or certificates of deposit. Interest on the pooled cash and investments is recognized as revenue when earned and allocated to the funds on a systematic basis. Cash and investments are separately held by the discretely presented component unit for which interest is also recognized as revenue when earned.

Property Tax Receivable, Including Tax Increment Financing. Property tax, including tax increment financing, in governmental funds is accounted for using the modified accrual basis of accounting.

Property tax receivable is recognized in these funds on the levy or lien date, which is the date that the tax asking is certified by the City to the County Board of Supervisors. Current year delinquent property taxes receivable represents unpaid taxes from the current year. The succeeding year property tax receivable represents taxes certified by the City to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. By statute, the City is required to certify its budget to the County Auditor by March 31 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 unavailable and will not be recognized as revenue until the year for which it is levied.

The County Treasurer bills and collects taxes for the City. Taxes for the year ended June 30, 2023, were certified with the County during the preceding fiscal year and were due in two equal installments by September 30, 2022 and March 31, 2023. Any County collections on the 2022-2023 tax levy remitted to the City within sixty days subsequent to June 30, 2023, are recorded as property tax revenues. Taxes not collected and remitted to the City within sixty days subsequent to June 30, 2023, are delinquent and have been recorded as receivables. This amount is recorded as unavailable revenue in the governmental funds but is recognized as revenue in the government-wide financial statements.

Accounts Receivable and Unbilled Usage. Accounts receivable are recorded at the time the service is billed. Unbilled usage for service consumed between periodic scheduled billing dates is estimated and is recognized as revenue in the period in which the service is provided.

Due From and Due to Other Funds. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of 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.”

Due From Other Governments. Due from other governments represents various shared revenues, grants, and reimbursements from other governments. Shared revenues are recognized during the period when received by the collecting authority, the State of Iowa. Federal grant revenue is recognized when expenditures for the purpose of the grant have been incurred in the government-wide financial statements and as long as it meets the measurable and available criteria in the governmental fund statements.

Inventories and Prepaid Items. Inventories of materials and supplies in the proprietary and governmental fund types are stated at cost using the first-in, first-out method. The costs of governmental fund inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The costs of governmental fund prepaid items are recorded as expenditures when consumed rather than when purchased.

Restricted Assets. Funds set aside for the payment of City enterprise and component unit revenue bonds are classified as restricted assets since their use is restricted by applicable bond indentures. Other restricted assets include funds for customer deposits restricted for application to unpaid customer accounts or for refund to customers.

Lease Receivables. The City is a lessor for noncancelable leases for buildings located at the City’s airport. The City recognizes a lease receivable and a deferred inflow of resources in the governmental activities and governmental fund financial statements.

At the commencement of the lease, the City 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 determines the discount rate it uses to discount the expected lease receipts to present value, lease term and lease receipts.

The City uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term included the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a restatement 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.

Deferred Outflows of Resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and OPEB expense and contributions from the employer after the measurement date, but before the end of the employer's reporting period.

Deferred Inflows of Resources. In addition to liabilities, the statement of net position 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. Deferred inflows of resources consist of unavailable revenues, unrecognized items not yet charged to pension expense or OPEB expense, and leases where the City is a lessor.

Although certain revenues are measurable, they may not be available. Available means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Unavailable revenue represents the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period.

Unavailable revenue at the fund level consists of property tax receivable, special assessments receivable, succeeding year property tax receivable, and other receivables not collected within 60 days after year-end. Unavailable revenue in the Statement of Net Position consists of succeeding year property tax receivable that will not be recognized as revenue until the year in which they are levied.

Compensated Absences. City employees accumulate a limited amount of earned but unused vacation, compensatory time and sick leave hours for subsequent use or for payment upon termination, death, or retirement. Accumulated sick leave is generally paid at 25%, not to exceed 1,440 hours for municipal fire employees, 1,072.5 hours for municipal police employees and 1,040 hours for all others, upon retirement if the employee has at least 15 years of service. All vacation and sick leave is accrued when incurred in the government-wide and proprietary financial statements. Governmental funds record the earned vacation and vested sick leave hours as an expenditure of the current year to the extent it is paid during the year. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The compensated absences liability has been computed based on rates of pay in effect as of June 30, 2023.

Water Works employees accumulate a limited amount of earned but unused vacation hours for subsequent use or for payment upon termination, retirement, or death. The liability is recorded on the Statement of Net Position based on rates of pay in effect as of June 30, 2023.

Long-Term Obligations. In the government-wide financial statements, and proprietary fund types in the 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 type Statement of Net Position. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method.

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.

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 financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (\$50,000 for infrastructure) and an estimated useful life in excess of two years. All land is recorded regardless of cost. 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. All infrastructure of the City has been recorded to date.

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. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Land improvements	10-30
Buildings and structures	30-50
Equipment and vehicles	5-30
Sanitary sewers and lift stations	30-50
Infrastructure	20-50

Property, plant and equipment of the Water Works is depreciated using the straight-line method over the following estimated useful lives.

	<u>Years</u>
Plants, wells, and storage	10-40
Distribution property	50-99
Meters	10-20
Vehicles	5
Equipment	7-10

Pensions. For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (income), information about the fiduciary net position of the Iowa Public Employees' Retirement System and the Municipal Fire and Police Retirement 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 (asset) attributable to the governmental activities will be paid primarily by the General Fund.

Total OPEB Liability. For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information has been determined based on the City's actuary report. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

Statement of Cash Flows – Cash Equivalents. For purposes of the Statement of Cash Flows for the proprietary funds and the component unit, all short-term cash investments that are highly liquid (including restricted assets) are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash, and at the day of purchase they have a maturity date no longer than three months.

Fund Equity. In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable fund balances cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

Restricted fund balances are restricted for specific purposes when constraints placed on the use of the resources are either externally imposed by their providers, such as creditors, grantors, or other governments; or imposed by law through constitutional provisions or enabling legislation.

Committed fund balances can be used only for specific purposes determined pursuant to constraints formally imposed by the City Council, the highest level of decision-making authority, through resolution approved prior to year-end.

Assigned fund balances are amounts the City intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. These amounts are assigned by City Council.

Unassigned fund balances are amounts not included in the other spendable classifications. The general fund is the only fund that reports a positive unassigned fund balance.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless City Council has provided otherwise in its commitment or assigned actions.

City of Marshalltown
Notes to Financial Statements
June 30, 2023

As of June 30, 2023, fund balances consisted of the following:

	General	Road Use Tax	Local Option Sales Tax	Property Tax	Disaster Fund	HUD Programs	American Rescue Plan	Debt Service	Public Works and Other Projects	Nonmajor Governmental Funds	Total
Nonspendable											
Inventory and prepaid items	\$ 495,078	\$ 15,251	\$ -	\$ -	\$ -	\$ 5,474	\$ -	\$ -	\$ -	\$ 168	\$ 515,971
Restricted for											
Capital improvements	-	8,036,647	1,335,150	-	-	-	-	-	13,676,880	-	23,048,677
Property tax relief	-	-	1,642,088	-	-	-	-	-	-	-	1,642,088
Community development	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	234,604	-	-	234,604
Employee benefits	-	-	-	4,535,840	-	-	-	-	-	-	4,535,840
Emergency communication	-	-	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-	195,666	195,666
Health and welfare	-	-	-	-	-	-	-	-	-	223,032	223,032
Parks and recreation	-	-	-	-	-	-	-	-	-	619,388	619,388
Airport projects	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	270,680	-	-	-	-	270,680
Other	-	-	3,402,071	-	624,072	-	-	-	-	32,510	4,058,653
Total restricted	-	8,036,647	6,379,309	4,535,840	624,072	270,680	-	234,604	13,676,880	1,070,596	34,828,628
Committed											
Capital improvements	250,000	-	-	-	-	-	-	-	-	-	250,000
Unassigned	6,257,989	-	-	-	-	-	-	-	-	(1,105,773)	5,152,216
Total fund balance	<u>\$ 7,003,067</u>	<u>\$ 8,051,898</u>	<u>\$ 6,379,309</u>	<u>\$ 4,535,840</u>	<u>\$ 624,072</u>	<u>\$ 276,154</u>	<u>\$ -</u>	<u>\$ 234,604</u>	<u>\$ 13,676,880</u>	<u>\$ (35,009)</u>	<u>\$ 40,746,815</u>

Note 2 - Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Required Supplementary Information. At June 30, 2023, disbursements did not exceed amounts budgeted.

Note 3 - Deposits and Investments

Deposits. The City's deposits in banks at June 30, 2023, 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.

As of June 30, 2023, the City's carrying amount of deposits, related bank balances, and other cash, including fiduciary funds, were as follows:

	Carrying Amount	Bank Balance
Demand deposits	\$ 51,722,395	\$ 52,004,216
Iowa Public Agency Investment Trust	10,362,536	10,362,536
Treasury securities	7,996,156	7,996,156
Petty cash	1,775	-
Total	<u>\$ 70,082,862</u>	<u>\$ 70,362,908</u>

The Marshalltown Water Works' carrying amount of deposits was \$6,138,840, all of which was covered by federal depository insurance or insured by the state through pooled collateral, State Sinking Funds and by the state's ability to assess for lost funds.

The City and the Water Works are authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council or Board of Trustees and the Treasurer of the State of Iowa; 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.

Interest Rate Risk. The City's investment policy limits the investments of operating funds (funds expected to be expended in the current budget year or within fifteen months of receipt) in instruments that mature within 397 days. Funds not identified as operating funds may be invested in instruments with maturities longer than 397 days, but the maturities shall be consistent with the needs and use of the City. The City did not hold any instruments with a maturity greater than 397 days during the year.

Credit Risk. The City's investment policy limits investments in commercial paper and other corporate debt to the top two highest classifications. The City did not invest in any commercial paper or other corporate debt during the year.

Concentration of Credit Risk. The City's investment policy does not allow for a prime bankers' acceptance or commercial paper and other corporate debt balances to be greater than ten percent of its total deposits and investments. The policy also limits the amount that can be invested in a single issue to five percent of its total deposits and investments. The City held no such investments during the year.

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. The City's deposits are 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 City 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.

The City uses the fair value hierarchy established by generally accepted accounting principles 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 of the Treasury securities was determined using quoted market prices for similar assets (Level 2 inputs). Treasury securities of the City mature within 365 days and were rated Aaa by Moody's Investors Service at the time of purchase.

In addition, the City had investments in the Iowa Public Agency Investment Trust which are valued at an amortized cost of \$10,362,536. There were no limitations or restrictions on the withdrawals for the IPAIT investments. The City's investment in the Iowa Public Agency Investment Trust is unrated.

Note 4 - Interfund Balance and Transfers

Due to/from primary government and component unit balances as of June 30, 2023, consisted of the following:

Receivable Entity	Payable Entity	Amount
Primary Government	Component Unit	
Governmental Fund, General Fund	Water Works	\$ 10,685
Enterprise Fund, Water Pollution Control	Water Works	418,824
Enterprise Fund, Storm Sewer	Water Works	<u>104,366</u>
		<u><u>\$ 533,875</u></u>

Due from/to other funds as of June 30, 2023, consisted of the following:

Due to General Fund from Nonmajor Governmental	<u><u>\$ 1,297,424</u></u>
Due to Water Pollution Control Fund from Nonmajor Enterprise	<u><u>\$ 25,565</u></u>

The interfund balances result from negative cash balances.

Interfund transfers for the year ended June 30, 2023, consisted of the following:

Transfers to General Fund from	
Road use tax	\$ 1,036,556
Local option sales tax	217,672
Property tax	4,093,296
Public works and other projects	805,956
American rescue plan	87,070
Nonmajor governmental	<u>180,335</u>
Total Transfers to General Fund	<u><u>\$ 6,420,885</u></u>
Transfers to Public Works and Other Projects Fund from	
General	\$ 26,707
Road use tax	67,204
Local option sales tax	414,119
American rescue plan	546,204
Sewer	74,610
Storm sewer	<u>236,405</u>
Total Transfers to Public Works and Other Projects Fund	<u><u>\$ 1,365,249</u></u>
Transfers to Road Use Tax Fund from	
General	\$ 2,231
Public works and other projects	<u>592,847</u>
Total Transfers to Road Use Tax Fund	<u><u>\$ 595,078</u></u>
Transfers to HUD Programs Fund from Local Option Sales Tax Fund	<u><u>\$ 12,364</u></u>
Transfers to Debt Service Fund from	
Local option sales tax	\$ 3,641,776
Nonmajor governmental	<u>386,364</u>
Total Transfers to Debt Service Fund	<u><u>\$ 4,028,140</u></u>

Transfers to Nonmajor Governmental Funds from	
Local option sales tax	\$ 36,349
Disaster	8,065
Nonmajor governmental	<u>62,504</u>
Total transfers to Nonmajor Governmental Funds	<u><u>\$ 106,918</u></u>
Transfers to Water Pollution Control Fund from	
Local option sales tax	\$ 18,580
Nonmajor governmental	<u>43,016</u>
Total Transfers to Water Pollution Control Fund	<u><u>\$ 61,596</u></u>
Transfers to Storm Sewer Fund from Local Option	
Sales Tax Fund	<u><u>\$ 4,170</u></u>
Transfers to Nonmajor Enterprise Funds from	
General	\$ 251,056
Local option sales tax	<u>8,090</u>
Total Transfers to Nonmajor Enterprise Funds	<u><u>\$ 259,146</u></u>

Transfers are used to (1) move property tax revenues from the fund that state statute requires to collect them to the fund that expends the associated expenditure, (2) offset public works salaries within the general fund with road use tax dollars collected, and (3) move a portion of local option sales tax to the fund that is receiving the property tax relief.

Note 5 - Capital Assets

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Primary Government				
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 5,029,351	\$ -	\$ -	\$ 5,029,351
Construction in progress	5,825,408	7,639,281	(3,883,053)	9,581,636
Total capital assets, not being depreciated	<u>10,854,759</u>	<u>7,639,281</u>	<u>(3,883,053)</u>	<u>14,610,987</u>
Capital assets, being depreciated				
Buildings and structures	37,937,251	2,846,200	-	40,783,451
Land improvements	6,246,327	143,116	-	6,389,443
Equipment and vehicles	19,913,070	1,396,701	(349,686)	20,960,085
Infrastructure	50,544,977	587,502	-	51,132,479
Total capital assets, being depreciated	<u>114,641,625</u>	<u>4,973,519</u>	<u>(349,686)</u>	<u>119,265,458</u>
Less accumulated depreciation for				
Buildings and structures	(9,958,676)	(1,120,544)	-	(11,079,220)
Land improvements	(2,048,024)	(208,206)	-	(2,256,230)
Equipment and vehicles	(10,873,230)	(1,120,709)	349,686	(11,644,253)
Infrastructure	(28,535,767)	(1,326,799)	-	(29,862,566)
Total accumulated depreciation	<u>(51,415,697)</u>	<u>(3,776,258)</u>	<u>349,686</u>	<u>(54,842,269)</u>
Total Capital Assets, Being Depreciated, Net	<u>63,225,928</u>	<u>1,197,261</u>	<u>-</u>	<u>64,423,189</u>
Governmental Activities Capital Assets, Net	<u>\$ 74,080,687</u>	<u>\$ 8,836,542</u>	<u>\$ (3,883,053)</u>	<u>\$ 79,034,176</u>

City of Marshalltown
Notes to Financial Statements
June 30, 2023

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Business-Type Activities				
Capital assets, not being depreciated				
Land	\$ 898,294	\$ -	\$ -	\$ 898,294
Construction in progress	3,734,108	5,039,051	(262,379)	8,510,780
Total capital assets, not being depreciated	<u>4,632,402</u>	<u>5,039,051</u>	<u>(262,379)</u>	<u>9,409,074</u>
Capital assets, being depreciated				
Buildings and structures	12,505,059	-	-	12,505,059
Land improvements	2,321,332	-	-	2,321,332
Equipment and vehicles	21,553,428	252,654	(49,088)	21,756,994
Sanitary sewers and lift stations	48,816,650	118,580	-	48,935,230
Infrastructure	18,860,092	143,799	-	19,003,891
Total capital assets, being depreciated	<u>104,056,561</u>	<u>515,033</u>	<u>(49,088)</u>	<u>104,522,506</u>
Less accumulated depreciation for				
Buildings and structures	(8,028,683)	(341,607)	-	(8,370,290)
Land improvements	(2,012,023)	(32,932)	-	(2,044,955)
Equipment and vehicles	(14,273,045)	(654,955)	49,088	(14,878,912)
Sanitary sewers and lift stations	(13,373,831)	(1,072,606)	-	(14,446,437)
Infrastructure	(6,987,396)	(425,130)	-	(7,412,526)
Total accumulated depreciation	<u>(44,674,978)</u>	<u>(2,527,230)</u>	<u>49,088</u>	<u>(47,153,120)</u>
Total Capital Assets, Being Depreciated, Net	<u>59,381,583</u>	<u>(2,012,197)</u>	<u>-</u>	<u>57,369,386</u>
Business-Type Activities Capital Assets, Net	<u>\$ 64,013,985</u>	<u>\$ 3,026,854</u>	<u>\$ (262,379)</u>	<u>\$ 66,778,460</u>

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

Governmental Activities	
Public safety	\$ 984,605
Public works	1,799,396
Culture and recreation	880,102
General government	<u>112,155</u>
Total Depreciation Expense – Governmental Activities	<u>\$ 3,776,258</u>
Business-Type Activities	
Water pollution control	\$ 1,938,678
Storm sewer	471,871
Compost facility	2,270
Bus transit	<u>114,411</u>
Total Depreciation Expense – Business-Type Activities	<u>\$ 2,527,230</u>

Note 6 - Long-Term Debt

The following is a summary of changes in the City's long-term debt for the year ended June 30, 2023:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023	Due Within One Year
Governmental Activities					
General obligation bonds and notes payable	\$ 41,430,000	\$ 10,165,000	\$ 3,825,000	\$ 47,770,000	\$ 4,550,000
Unamortized premiums	758,885	186,123	89,038	855,970	-
Total general obligation bonds and notes	42,188,885	10,351,123	3,914,038	48,625,970	4,550,000
Revenue bonds - direct borrowings	125,671	200,192	-	325,863	-
Compensated absences payable	1,106,390	285,579	249,442	1,142,527	363,533
	<u>43,420,946</u>	<u>10,836,894</u>	<u>4,163,480</u>	<u>50,094,360</u>	<u>4,913,533</u>
Business-Type Activities					
General obligation bonds and notes payable	\$ 6,395,000	\$ -	\$ 930,000	\$ 5,465,000	\$ 960,000
Unamortized premiums	107,709	-	12,811	94,898	-
Total general obligation bonds	6,502,709	-	942,811	5,559,898	960,000
Revenue bonds - direct borrowings	3,471,000	2,120,002	175,000	5,416,002	716,000
Revenue bonds payable	8,542,000	-	1,318,000	7,224,000	1,337,000
Compensated absences payable	287,001	71,657	55,040	303,618	64,422
	<u>18,802,710</u>	<u>2,191,659</u>	<u>2,490,851</u>	<u>18,503,518</u>	<u>3,077,422</u>
Total	<u>\$ 62,223,656</u>	<u>\$ 13,028,553</u>	<u>\$ 6,654,331</u>	<u>\$ 68,597,878</u>	<u>\$ 7,990,955</u>

For the governmental activities, compensated absences are generally liquidated by the general fund.

Bonded Debt. Details of the City's bonds and notes payable as of June 30, 2023, are as follows:

	Interest Rates	Govern- mental Activities	Business- type Activities	Total
General Obligation Bonds and Notes				
2012A Essential corporate purpose, issued April 12, 2012	2.00-2.25	\$ 825,000	\$ -	\$ 825,000
2015A Essential corporate purpose, issued November 24, 2015	2.35-2.60	225,000	-	225,000
2016A General obligation corporate purpose, issued August 9, 2016	2.00	860,000	1,600,000	2,460,000
2016B General obligation corporate purpose, issued December 1, 2016	2.00	2,505,000	-	2,505,000
2017A General obligation corporate purpose, issued October 10, 2017	3.00	10,900,000	-	10,900,000
2018A General obligation corporate purpose, issued December 3, 2018	3.00	2,290,000	-	2,290,000
2019 General obligation corporate purpose, issued December 12, 2019	2.00	4,605,000	1,465,000	6,070,000
2020A General obligation corporate purpose, issued September 28, 2020	1.00	4,835,000	2,400,000	7,235,000
2020B General obligation corporate purpose, issued September 28, 2020	1.00	2,030,000	-	2,030,000
2021 General obligation corporate purpose, issued December 14, 2021	2.00	8,530,000	-	8,530,000
2022A General obligation corporate purpose, issued December 13, 2022	4.00	9,555,000	-	9,555,000
2022B General obligation corporate purpose, issued December 13, 2022	5.00	610,000	-	610,000
Total general obligation bonds and notes		<u>47,770,000</u>	<u>5,465,000</u>	<u>53,235,000</u>
Capital loan notes				
IEDA forgivable loan, issued March 3, 2020	0.00	<u>325,863</u>	<u>-</u>	<u>325,863</u>
Revenue Bonds				
Water Pollution Control, improvement bonds, Series 2013, issued June 18, 2013	2.09	-	1,404,000	1,404,000
Water Pollution Control, improvement Series 2020 Refunding bonds issued January 8, 2020	1.96	-	3,045,000	3,045,000
Water Pollution Control, improvement Series 2021 Refunding bonds issued April 1, 2021	1.23	-	2,775,000	2,775,000
2021A Sewer Revenue Improvement, issued September 24, 2021	0.86	-	3,296,000	3,296,000
2022 Sewer Revenue Improvement issued January 27, 2023	2.00	<u>-</u>	<u>2,120,002</u>	<u>2,120,002</u>
Total revenue bonds		<u>-</u>	<u>12,640,002</u>	<u>12,640,002</u>
Total long-term debt		<u>\$ 48,095,863</u>	<u>\$ 18,105,002</u>	<u>\$ 66,200,865</u>

The resolutions providing for the issuance of the City's revenue bonds include the following provisions:

- (1) The bonds will only be redeemed from the future earnings of the enterprise activity and the bond holders hold a lien on the future earnings of the funds.
- (2) Sufficient monthly transfers shall be made to a separate sewer revenue bond and interest sinking fund for the purpose of making the bond principal and interest payments when due.

Future Requirements to Maturity. Principal and interest requirements to maturity for the City's bonds and notes outstanding as of June 30, 2023, are as follows:

Years Ending June 30,	Governmental Activities General Obligation Bonds and Notes		Business-Type Activities General Obligation Bonds and Notes	
	Principal	Interest	Principal	Interest
2024	\$ 4,550,000	\$ 1,429,413	\$ 960,000	\$ 85,300
2025	4,650,000	1,133,478	990,000	69,350
2026	4,350,000	1,025,805	1,000,000	52,850
2027	4,370,000	931,205	520,000	36,200
2028	3,805,000	835,715	570,000	29,250
2029-2033	16,495,000	2,839,501	1,425,000	39,450
2034-2038	9,875,863	893,500	-	-
2039-2040	-	-	-	-
Total	<u>\$ 48,095,863</u>	<u>\$ 9,088,617</u>	<u>\$ 5,465,000</u>	<u>\$ 312,400</u>

Years Ending June 30,	Business-Type Activities Revenues Bonds		Total Business-Type Activities	
	Principal	Interest	Principal	Interest
2024	\$ 2,053,000	\$ 166,004	\$ 3,013,000	\$ 251,304
2025	2,097,000	137,781	3,087,000	207,131
2026	2,135,000	108,921	3,135,000	161,771
2027	2,066,002	79,528	2,586,002	115,728
2028	1,467,000	50,421	2,037,000	79,671
2029-2033	1,389,000	94,978	2,814,000	134,428
2034-2038	1,012,000	44,411	1,012,000	44,411
2039-2040	421,000	5,444	421,000	5,444
Total	<u>\$ 12,640,002</u>	<u>\$ 687,488</u>	<u>\$ 18,105,002</u>	<u>\$ 999,888</u>

In fiscal year ended June 30, 2023, the Water Pollution Control Fund had net revenues of \$6,115,556 and the amount of principal and interest due on the revenue bonds and notes was \$1,677,495.

Legal Debt Margin. The City's legal debt margin as of June 30, 2023, is as follows:

Regular Realty Valuations	\$ 1,351,109,942
Utility Valuations	455,112,249
Incremental Valuations	<u>13,036,223</u>
Total actual valuations applicable to debt	<u>1,819,258,414</u>
Debt Limit - 5% of Total Actual Valuations Applicable to Debt	<u>90,962,921</u>
Amount of Debt Applicable to Limitation	
General obligation bonds and notes	53,560,863
Urban renewal rebate agreements	<u>2,011,872</u>
	55,572,735
Less funds available from	
Debt service fund	234,604
Tax increment financing	<u>195,666</u>
Total debt applicable to debt margin	<u>55,142,465</u>
Legal debt margin	<u><u>\$ 35,820,456</u></u>

Note 7 - Retirement Plans

The primary government participates in two public pension systems, Iowa Public Employees' Retirement System (IPERS) and Municipal Fire and Police Retirement System of Iowa (MFPRSI). The component unit Water Works participates in IPERS only. The following sections outline the pension related disclosures for each pension of both entities. The aggregate amount of recognized pension expense (income) for the period associated with the net pension liability for all plans is \$590,670 for the primary government and \$10,488 for the Water Works. Other aggregate amounts related to pension are separately displayed in the financial statements.

(a) Iowa Public Employees' Retirement System - IPERS

Plan Description – IPERS membership is mandatory for employees of the City and the Water Works, except for those covered by another retirement system. Throughout this IPERS disclosure, all references to the City will incorporate both the City and the Water Works, unless otherwise noted.

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 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 deduction. 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 the 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. (For members with service before June 30, 2012, the highest three-year average salary as of that date will be used if it is greater than the highest five-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 age 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 benefits 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. Statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires that the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2023, pursuant to the required rate, Regular members contributed 6.29% of pay and the City contributed 9.44% for a total rate of 15.73%.

The City's total contributions to IPERS for the year ended June 30, 2023 were \$635,539. The Water Work's total contributions to IPERS for the year ended June 30, 2023 were \$92,498.

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation (effective June 30, 2017)	2.60 percent per annum
Rates of salary increase (effective June 30, 2017)	3.25 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 compounded annually, net of investment expense including inflation
Wage growth (effective June 30, 2017)	3.25 percent per annum based on 2.60 percent inflation and 0.65 percent real wage inflation

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of a quadrennial experience study covering the period of July 1, 2017 through June 30, 2021.

Mortality rates used in the 2022 valuation were based on the PubG-2010 mortality tables with future mortality improvements modeled using Scale MP-2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting and expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	22.0%	3.57%
Core Plus Fixed Income	20.0	1.66
International Equity	17.5	4.79
Private Equity/Debt	13.0	7.57
Private Real Assets	8.5	3.55
Private Credit	8.0	3.63
Global smart beta equity	6.0	4.16
Public Credit	4.0	3.77
Cash	1.0	0.77
	<u>100%</u>	

Discount Rate – The discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that employee 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.

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.

City Specific IPERS Disclosures

Net Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the City reported a liability of \$3,118,047 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City’s proportion of the net pension liability was based on the City’s share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2022, the City’s collective proportion was .082528 percent, which was an increase of .116304 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the City recognized pension expense (income) of \$(45,016). At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 138,223	\$ 42,710
Changes of Assumptions	2,646	74
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	333,777
Changes in Proportion and Differences Between City Contributions and Proportionate Share of Contributions	136,218	220,292
City Contributions Subsequent to the Measurement Date	635,539	-
Total	<u>\$ 912,626</u>	<u>\$ 596,853</u>

The \$635,539 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30	Total
2024	\$ (303,915)
2025	(229,328)
2026	(419,065)
2027	643,493
2028	(10,951)
	<u>\$ (319,766)</u>

Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate -

The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.0 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
City's Proportionate Share of the Net Pension Liability (Asset)	\$ 5,809,297	\$ 3,118,047	\$ 746,317

Payable to the Pension Plan – At June 30, 2023, the City reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

Water Works Specific IPERS Disclosures

Net Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the Water Works reported a liability of \$351,042 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Water Work's proportion of the net pension liability was based on the Water Work's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2022, the Water Work's collective proportion was .009291 percent which was an increase of .012689 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Water Works recognized pension expense (income) of \$10,488. At June 30, 2023, the Water Utility 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 Results	\$ 15,562	\$ 4,808
Changes of Assumptions	298	8
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	37,578
Changes in Proportion and Differences Between City Contributions and Proportionate Share of Contributions	30,145	12,991
Water Works Contributions Subsequent to the Measurement Date	92,498	-
Total	<u>\$ 138,503</u>	<u>\$ 55,385</u>

The \$92,498 reported as deferred outflows of resources related to pensions resulting from the Water Works contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30,	Total
2024	\$ (25,612)
2025	(23,163)
2026	(44,054)
2027	80,900
2028	2,549
	<u>\$ (9,380)</u>

Sensitivity of the Utility's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the Water Utility's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the Water Utility's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

	1% Decrease (6.0%)	Discount Rate (7.0%)	1% Increase (8.0%)
Water Works' Proportionate Share of the Net Pension Liability	\$ 654,033	\$ 351,042	\$ 84,023

Payable to the Pension Plan – At June 30, 2023, the Water Works 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.

(b) Municipal Fire and Police Retirement System of Iowa – MFPRSI

Plan Description – MFPRSI membership is mandatory for fire fighters and police officers covered by 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 50366 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 to 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. Additional benefits are available to members who perform more than 22 years of service (2 percent 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 coverage is broken down into two types, 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 as modified by act of the 1994 General Assembly, to establish compliance with the Federal Older Workers Benefit Protections Act, the contribution rate was 9.40% of earnable compensation for the year ended June 30, 2023.

Employer contribution rates are based upon an actuarially determined normal contribution rate and set by state statute. The required actuarially determined contributions are calculated on the basis of the entry age normal method as adopted by the Board of Trustees as permitted under Chapter 411 of the Code of Iowa. The normal contribution rate is provided by state statute to be the actuarial liabilities of the plan less current plan assets, with such total divided by 1 percent of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa the employer's contribution rate cannot be less than 17.00% of earnable compensation. The contribution rate was 23.90% for the year ended June 30, 2023.

The City's contributions to MFPRSI for the year ended June 30, 2023 was \$1,179,402.

If approved by the state legislature, state appropriation 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 non-employer contributing entity in accordance with the provisions of the Governmental Accounting Standards Board Statement No 67 – *Financial Reporting for Pension Plans*.

There were no state appropriations to MFPRSI during the fiscal year ended June 30, 2023.

Actuarial Assumptions - The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation (effective June 30, 2017)	3.00 percent per annum
Rates of salary increase (effective June 30, 2017)	3.75 to 15.11 percent, average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.50 percent compounded annually, net of investment expense including inflation

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period of July 1, 2010 to June 30, 2020. There were no significant changes of benefit terms.

Postretirement mortality rates were based on the RP-2014 Blue Collar Combined Healthy 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 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:

Asset Class	Long-Term Expected Real Rate of Return
Broad Fixed Income	3.5%
Broad U.S. Equity	6.7%
Global Equity	6.8%
Broad Non-US Equity	7.0%
Managed Futures	5.1%
Emerging Market	7.2%
Real Estate - Core	6.4%
Opportunistic Real Estate	11.0%
Global Infrastructure	6.8%
Private Credit	8.6%
Private Equity	12.0%

Discount Rate – The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions will be made at 9.40% of covered payroll and the City contributions will be made at rates equal to the difference between actuarially determined rates and the member rate. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the City reported a liability of \$7,856,742 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City’s proportion of the net pension liability was based on the City’s share of contributions to the pension plan relative to the contributions of all MFPRSI participating employers. At June 30, 2022, the City’s collective proportion was 1.399066 percent which was a decrease of .078629 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the City recognized pension expense of \$635,686. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Results	\$ 487,885	\$ 10,101
Changes of Assumptions	22,039	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	93,089
Changes in Proportion and Differences Between City Contributions and Proportionate Share of Contributions	227,076	521,280
City Contributions Subsequent to the Measurement Date	1,179,402	-
Total	<u>\$ 1,916,402</u>	<u>\$ 624,470</u>

The \$1,179,402 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	Total
2024	\$ (76,485)
2025	(222,348)
2026	(584,419)
2027	1,004,017
2028	(8,235)
	<u>\$ 112,530</u>

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 7.5 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-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate.

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
City's Proportionate Share of the Net Pension Liability (Asset)	\$ 14,219,238	\$ 7,856,742	\$ 2,585,327

Payables to the Pension Plan – At June 30, 2023, the City reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to MFPRSI.

(c) Pension Plan – Marshalltown Water Works Supplemental Retirement and Pension Plan

Plan Description – The Water Works maintains the Marshalltown Water Works Supplemental Retirement and Pension Plan, which is a single employer defined benefit plan administered by United Bank and Trust.

The Plan was established by the Marshalltown Water Works' Board of Trustees on September 30, 1953. The Plan was restated and amended on January 1, 2014. The Board of Trustees has the authority to amend the Plan at any time.

Pension Benefits – Employees who retire at or after age 65, or age 62 with 25 years of credited service, are entitled to retirement benefits payable monthly for life. Monthly benefits are equal to 2.12% of the employee's five-year final average salary multiplied by the number of years of consecutive service for the year ended June 30, 2023. Service prior to January 1, 1986 shall be limited to 25 years. Benefits are fully vested on reaching 10 or more years of credited service.

Disability and Death Benefits – A vested member who is awarded federal Social Security disability benefits is eligible to claim Water Works pension benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement and has participated in the plan for 10 or more years prior to death, and is totally vested, the surviving spouse may request a return of the participant's accrued contributions with interest to the date of the participant's death, or may leave the balance in the pension plan and be entitled to a joint and 100% survivor annuity at the time the participant would have become eligible for pension benefits.

Contributions – The Water Works' funding policy provides for employer and employee contributions at actuarially determined rates that are sufficient to accumulate assets to pay benefits when due. The frozen entry age actuarial cost method is used to determine annual plan costs. The employer contribution rate for the year ended June 30, 2023 and 2022 was 8.93% plus an additional \$5,000 per bi-weekly payroll. The employee contribution rate for the years ended June 30, 2023 and 2022 was 4.95%. Contributions paid by the Water Works for the year ended June 30, 2023 totaled \$185,905, and the contributions paid by employees totaled \$30,989.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the Water Works reported a net pension liability of \$1,351,443. The net pension liability was measured as of March 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of March 31, 2023.

For the year ended June 30, 2023, the Water Works recognized pension expense (income) of \$(48,504). At June 30, 2023 Water Works 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 Results	\$ 72,152	\$ -
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	<u>81,990</u>	<u>-</u>
Total	<u><u>\$ 154,142</u></u>	<u><u>\$ -</u></u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense as follows:

<u>Years Ending June 30,</u>	<u>Total</u>
2024	\$ 51,814
2025	1,342
2026	56,252
2027	<u>44,734</u>
	<u><u>\$ 154,142</u></u>

Actuarial Assumptions – The total pension liability in the March 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rates of salary increase (effective March 31, 2023)	3.00 percent per annum
Long-term investment rate of return (effective March 31, 2023)	7.00 percent compounded annually

The actuarial assumptions used in the March 31, 2023 valuation were based on the results of actuarial experience studies with dates corresponding to those listed above.

Mortality rates were based on the 1983 Group Annuity Mortality Table.

The long-term expected rate of return on pension plan investments was determined using best-estimate ranges of expected future real rates (expected returns, net of pension plan investment expense and inflation). These ranges are combined to produce the long-term expected rate of return. The annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 6.67% based on the target allocation of assets summarized in the following table:

<u>Asset Class</u>	<u>Asset Allocation</u>
Large Cap Equity	30.0%
Small Cap Equity	10.0
International Equity	10.0
High Dividend Equity	10.0
Fixed Income	40.0
Total	<u>100.0%</u>

Sensitivity of the Water Works' Net Pension Liability to Changes in the Discount Rate – The following presents the Water Works' net pension liability calculated using the discount rate of 7.0 percent, as well as what the Water Works' net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.0 percent) or 1-percentage point higher (8.0 percent) than the current rate.

	<u>1% Decrease (6.00%)</u>	<u>Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
Water Works' Proportionate Share of the Net Pension Liability	\$ 1,586,621	\$ 1,351,443	\$ 1,148,573

Note 8 - Other Postemployment Benefits

Plan Description - The City operates a single-employer retiree benefit plan which provides postemployment medical and dental benefits for retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue a stand-alone financial report.

OPEB Benefits - Retirees or eligible spouses are required to contribute for their coverage the following percentages of the total premium:

50% if disabled while on duty (police or fire) except disability related expenses are 100% paid by the City,
50% if retiring employee satisfies the rule of 88 or police/fire employee is 55 with 22 years of service,
50% for grandfathered police/fire,
100% for all other including surviving spouses.

To be eligible for the medical and dental insurance coverage, a retiree must be at least 55 years old, or disabled and receiving or eligible to receive a pension under the Iowa Public Employees' Retirement System (IPERS) or the Municipal Fire and Police Retirement System of Iowa (MFPRSI). At July 1, 2021 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	56
Active employees	<u>155</u>
Total	<u><u>211</u></u>

Total OPEB Liability – The City's total OPEB liability of \$11,571,761 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2021.

Actuarial Assumptions – The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurement.

Rate of inflation (effective June 30, 2022)	3.00% per annum
Rates of salary increase (effective June 30, 2022)	0.00%, OPEB's directly determined by Service Years not Salary
Discount rate (effective June 30, 2022)	4.55% compounded annually, net of investment expense including inflation
Healthcare cost trend rate (effective June 30, 2022)	6.00%

Discount Rate – The discount rate used to measure the total OPEB liability was 4.55% which reflects the 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 rates are from the RP 2014 Annuity Mortality table. Annual retirement probabilities are based on varying rates by age and turnover probabilities mirror those used by IPERS.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study with dates corresponding to those listed above.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Total OPEB Liability Beginning of Year	<u>\$ 11,128,291</u>
Changes for the Year	
Service Cost	158,959
Interest	491,727
Net difference between projected and actual earnings on pension plan investments	219,056
Benefit payments	<u>(426,272)</u>
Net changes	<u>443,470</u>
Total OPEB Liability, End of Year	<u><u>\$ 11,571,761</u></u>

Sensitivity of the City's 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% lower (3.55%) or 1% higher (5.55%) than the current discount rate.

	<u>1% Decrease (3.55%)</u>	<u>Discount Rate (4.55%)</u>	<u>1% Increase (5.55%)</u>
Total OPEB Liability	\$ 13,141,428	\$ 11,571,761	\$ 10,265,989

Sensitivity of the City's 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% lower (5.00%) or 1% higher (7.00%) than the current healthcare cost trend rates.

	<u>1% Decrease (5.00%)</u>	<u>Healthcare Cost Trend Rate (6.00%)</u>	<u>1% Increase (7.00%)</u>
Total OPEB Liability	\$ 9,999,203	\$ 11,571,761	\$ 13,474,782

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2023, the City recognized OPEB expense of \$354,808. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 2,529,699	\$ 2,949,647
Changes in assumptions	<u>1,119,326</u>	<u>3,108,386</u>
Total	<u><u>\$ 3,649,025</u></u>	<u><u>\$ 6,058,033</u></u>

The amount reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

<u>Years Ending June 30</u>	<u>Total</u>
2024	(295,878)
2025	(295,878)
2026	(203,221)
2027	(170,317)
2028	(196,751)
Thereafter	<u>(1,246,963)</u>
	<u><u>\$ (2,409,008)</u></u>

Note 9 - Risk Management

The City is a member in the Iowa Communities Assurance Pool (Pool), as allowed by Chapter 670.7 of the Code of Iowa. The Pool is a local government risk-sharing pool whose 794 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public officials' liability, police professional liability, property, inland marine, and boiler/machinery. There have been no reductions in insurance coverage from prior years.

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses, and reinsurance expenses due and payable in the current year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained at a level determined by the Board not to exceed 300% of the total current members' basis rates or to comply with the requirements of any applicable regulatory authority having jurisdiction over the Pool.

The Pool also provides property coverage. Members who elect such coverage make annual operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses and reinsurance premiums, all of which are due and payable in the current year, plus all or any portion of any deficiency in capital. Any year-end operating surplus is transferred to capital. Deficiencies in operations are offset by transfers from capital and, if insufficient, by the subsequent year's member contributions.

The City's property and casualty contributions to the risk pool are recorded as expenditures from its operating funds at the time of payment to the risk pool. The City's contributions to the Pool for the year ended June 30, 2023 were \$482,674.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional and public officials' liability risks up to \$500,000 per claim. Claims exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to \$250,000 each occurrence, each location, with excess coverage reinsured by Lexington Insurance Company.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim or series of claims exceeds the amount of risk-sharing protection provided by the member's risk-sharing certificate, or in the event that a series of casualty claims exhaust total members' equity plus any reinsurance and any excess risk-sharing recoveries, then payment of such claims shall be the obligation of the respective individual member. The City does not report a liability for losses in excess of reinsurance or excess risk-sharing recoveries unless it is deemed probable that such losses have occurred and the amount of such losses can be reasonably estimated. Accordingly, at June 30, 2023, no liability has been recorded in the City's financial statements. As of June 30, 2023, settled claims have not exceeded the risk pool or reinsurance coverage since the Pool's inception.

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given sixty days prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Members withdrawing within the first six years of membership may receive a partial refund of their casualty capital contributions. If a member withdraws after the sixth year, the member is refunded 100% of its casualty capital contributions. However, the refund is reduced by an amount equal to the annual casualty operating contribution which the withdrawing member would have made for the one-year period following withdrawal.

The City has established a Group Insurance Benefits Fund for insuring health benefits provided to City employees and covered dependents which is included as an internal service fund. Health benefits were self-insured up to a specific stop-loss amount of \$85,000 and an aggregate stop-loss of approximately \$2,800,000 for 2023. 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. Reported claims as of June 30, 2023, as well as incurred but not reported claims, have been accrued as a liability based upon the claims administrator's estimate and are included in accounts payable. The liability does not include any allocated or unallocated claim adjustment expenses.

All operating funds of the City participate in the program and make payments to the Group Insurance Benefits Fund based on actuarial estimates of the amounts needed to pay prior and current year claims.

The City has established an Occupational Insurance Benefits Fund to self-insure for workers' compensation benefits for all currently employed police officers and firefighters and police officers and firefighters who have retired due to an accidental disability prior to December 1992, in accordance with Chapter 411.15 of the Code of Iowa. The General Fund is charged for benefits paid to police officers and firefighters by the Occupational Insurance Benefits Fund, which is also accounted for as an internal service fund. Reported claims as of June 30, 2023, as well as incurred but not reported claims, have been accrued as a liability based upon the City's best estimate and are included in accounts payable. The liability does not include any allocated or unallocated claim adjustment expenses. There is no stop-loss insurance for this coverage.

The claims liabilities of \$299,865 in the Group Insurance Benefits Fund and \$41,750 in the Occupational Insurance Benefits Fund are 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. The entire amounts will be paid within one year of year-end.

Changes in reported liabilities for the fiscal years ended June 30, 2023 and 2022, are summarized as follows:

	Group Insurance Benefits Fund	Occupational Insurance Benefits Fund
Liabilities as of June 30, 2021	\$ 386,879	\$ 4,980
Claims and Changes in Estimates During Fiscal Year 2022	3,073,207	85,757
Claim Payments	<u>(3,092,671)</u>	<u>(75,642)</u>
Liabilities as of June 30, 2022	367,415	15,095
Claims and Changes in Estimates During Fiscal Year 2023	3,208,379	76,167
Claim Payments	<u>(3,275,929)</u>	<u>(49,512)</u>
Liabilities as of June 30, 2023	<u>\$ 299,865</u>	<u>\$ 41,750</u>

Note 10 - Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all regular City employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees, until termination, retirement, death, or unforeseeable emergency. The plan complies with IRC Section 457(g), which allows for the plan to hold its assets in trust. Under these requirements, the City does not own the amount deferred by employees and, therefore, the liability and corresponding investment are not reflected in the financial statements.

During this fiscal year, the City also made payroll IRAs available to its employees in accordance with Internal Revenue Code Section 401. This plan is also available to all regular City employees. Participation is optional and withdrawals are governed by current IRS regulations.

Note 11 - Commitments

The City has recognized as a liability only that portion of construction contracts representing construction completed through June 30, 2023. The City has additional commitments for signed construction contracts of approximately \$25,900,283 as of June 30, 2023, to be paid as work on the projects progresses.

Note 12 - Major Customer

The financial statements of the Water Pollution Control Enterprise Fund include sales and receivables from Swift and Company, a major customer, of \$3,026,992 and \$264,209 respectively.

Note 13 - Litigation

The City is a defendant in several claims and lawsuits. In the opinion of the City Attorney and management, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

Note 14 - Deficit Balances

At June 30, 2023, funds with deficit balances were as follows:

Non-major Special Revenue Fund - Grant Fund	(1,104,143)
Non-major Capital Projects Fund - Airport Projects Fund	(1,630)
Non-major Enterprise Fund - Recreation Concessions	(36,605)
Internal Service Fund - Group Insurance Benefits	(469,323)

These deficit balances will be recovered through future grant funding and future charges for services.

Note 15 - Tax Abatements

Governmental Accounting Standards Board 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 provides tax abatements for urban renewal and economic development projects with tax increment financing as provided for in Chapters 15A and 403 of the Code of Iowa. For these types of projects, the City enters into agreements with developers which require the City, after developers meet the terms of the agreements, 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. No other commitments were made by the City as part of these agreements.

For the year ended June 30, 2023, \$84,227 of property tax was diverted from the City under the urban renewal and economic development projects.

Note 16 - Subsequent Events

On November 27, 2023, the City of Marshalltown authorized a loan agreement to issue tax-exempt General Obligation Corporate Purpose Bonds Series 2023 in the amount of \$9,840,000 with a true interest rate of 4.1481% with a maturity of June 1, 2039. The City maintained its Aa2 bond rating. The bond proceeds may be used towards costs for constructing streets, bridges, sanitary sewer utility, storm water drainage, alley and sidewalk improvements, street lighting, signage and signalization improvements, streetscape beautification improvements, including art installation, planting of new trees and landscaping, and certain costs of issuance related to the bonds. The bond closing date was December 12, 2023.

On January 9, 2023, the City of Marshalltown authorized a loan through the Iowa Finance Authority State Revolving Fund (SRF) for wastewater projects in the amount of \$13,125,000. On February 27, 2024, the City accepted a principal forgiveness award up to \$2 million, which will be applied to the loan once the project is complete and all final documents have been completed by the City. Loan forgiveness was offered because the City of Marshalltown met the Program's definition of disadvantaged community and project eligibility criteria. The SRF program reimburses the City as expenses are incurred and a request for reimbursement is made. In FY23, the City received \$2,120,002 including the SRF loan initiation fee. In FY24, the City received \$6,935,591. The remaining amount of \$4,069,407 is anticipated to be received in FY25.

On March 3, 2020, the Iowa Economic Development Authority (IEDA) approved a promissory note in the amount of \$500,000 with interest at 0% under its Nuisance and Abandoned Building Program. On September 13, 2023, IEDA forgave the repayment on this note in full since the City of Marshalltown met all the obligations under this program.

Note 17 - Lease Receivable

The City owns buildings located at the airport which the City rents to Marshalltown Aviation. Effective January 1, 2022, the City entered into a 15-year lease. The City is to receive monthly payments of \$2,333, respectively with an incremental lending rate of 2.0%. During the year ended June 30, 2023, the City earned principal of \$21,114 and interest of \$6,886 on the agreement. A summary of the remaining lease receivable principal and interest to maturity is as follows:

Years Ending June 30,	Principal	Interest	Total
2024	\$ 21,540	\$ 6,459	\$ 27,999
2025	21,975	6,024	27,999
2026	22,419	5,581	28,000
2027	22,871	5,129	28,000
2028	23,333	4,667	28,000
2029-2033	123,923	16,077	140,000
2034-2037	94,138	3,374	97,512
Total	<u>\$ 330,199</u>	<u>\$ 47,311</u>	<u>\$ 377,510</u>

Required Supplementary Information
June 30, 2023

City of Marshalltown

City of Marshalltown
Required Supplementary Information
Schedule of Changes in the City's Total OPEB Liability, Related Ratios, and Notes

	Service Cost	Interest Cost	Difference between expected and actual	Changes in assumptions	Changes in Demographics	Benefit payments	Net change in total OPEB liability	Total OPEB liability beginning of year	Total OPEB liability end of year	Covered employee payroll	Total OPEB liability as a % of covered- employee payroll
2023	\$ 158,959	\$ 491,727	\$ 219,056	\$ -	\$ -	\$ (426,272)	\$ 443,470	\$ 11,128,291	\$ 11,571,761	\$ 11,515,555	100.49%
2022	159,127	497,899	(2,860,266)	(3,925,423)	2,035,105	(420,331)	(4,513,889)	15,642,185	11,128,291	11,589,775	96.02%
2021	276,270	254,503	465,181	-	-	(544,976)	450,978	15,191,207	15,642,185	11,474,039	136.33%
2020	276,589	270,079	(953,812)	894,265	-	(523,029)	(35,908)	15,227,115	15,191,207	11,192,555	135.73%
2019	281,820	499,714	96,036	1,061,967	-	(540,579)	1,398,958	13,828,157	15,227,115	10,534,199	144.55%
2018	242,496	458,043	206,821	-	-	(504,093)	403,267	13,424,890	13,828,157	10,496,813	131.74%

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 City will present information for those years for which information is available.

Notes to Schedule of Changes in the City of Marshalltown's Total OPEB Liability and Related Ratios

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Changes in benefit terms – There were no significant changes in benefit terms.

Changes in assumptions – Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period.

Year ended June 30, 2023	4.55%
Year ended June 30, 2022	4.55%
Year ended June 30, 2021	2.70%
Year ended June 30, 2020	2.70%
Year ended June 30, 2019	3.15%
Year ended June 30, 2018	3.72%

City of Marshalltown
Required Supplementary Information
Budgetary Comparison Schedule of Receipts, Disbursements, and
Changes in Balances – Budget and Actual (Cash Basis)
Governmental Funds and Enterprise Funds
Year Ended June 30, 2023

	Actual			Budgeted Amounts		Final to
	Governmental Funds	Enterprise Funds	Total	Original Budget	Final Budget	Actual Variance
Receipts						
Property taxes	\$ 12,846,103	\$ -	\$ 12,846,103	\$ 12,999,858	\$ 12,999,858	\$ (153,755)
TIF revenues	470,298	-	470,298	485,255	485,255	(14,957)
Other city taxes	6,194,913	-	6,194,913	6,130,837	5,951,637	243,276
Licenses and permits	409,409	10,318	419,727	292,650	369,951	49,776
Use of money and property	1,179,181	707,517	1,886,698	410,280	1,391,653	495,045
Intergovernmental	15,503,929	1,055,132	16,559,061	16,668,914	23,133,180	(6,574,119)
Charges for service	882,559	10,164,296	11,046,855	10,821,042	11,284,097	(237,242)
Special assessments	-	-	-	5,000	500	(500)
Miscellaneous	1,090,988	46,083	1,137,071	1,594,403	1,563,161	(426,090)
Other financing sources	10,530,904	2,129,122	12,660,026	22,000,200	17,988,323	(5,328,297)
Total receipts	49,108,284	14,112,468	63,220,752	71,408,439	75,167,615	(11,946,863)
Disbursements						
Public safety	10,344,601	-	10,344,601	10,338,254	10,768,259	423,658
Public works	4,190,329	-	4,190,329	5,396,534	5,096,717	906,388
Health and social services	1,102,281	-	1,102,281	1,605,324	1,687,785	585,504
Culture and recreation	3,565,255	-	3,565,255	3,833,586	4,392,674	827,419
Community and economic development	3,810,744	-	3,810,744	5,678,314	5,029,467	1,218,723
General government	1,546,207	-	1,546,207	1,542,401	1,667,556	121,349
Debt service	5,846,501	-	5,846,501	5,846,502	5,846,502	1
Capital projects	9,287,492	-	9,287,492	25,613,707	19,676,467	10,388,975
Business-type activities	-	11,294,832	11,294,832	22,204,352	17,588,724	6,293,892
Total disbursements	39,693,410	11,294,832	50,988,242	82,058,974	71,754,151	20,765,909
Excess (deficiency) of receipts over (under) disbursements	9,414,874	2,817,636	12,232,510	(10,650,535)	3,413,464	8,819,046
Transfers						
Transfers in	14,175,714	324,913	14,985,294	19,109,221	16,971,339	1,628,802
Transfers out	(13,158,188)	(1,342,439)	(14,985,294)	(19,109,221)	(16,971,339)	(1,628,802)
Total transfers	1,017,526	(1,017,526)	-	-	-	-
Net change in fund balances	10,432,400	1,800,110	12,232,510	(10,650,535)	3,413,464	8,819,046
Fund Balances, Beginning	33,470,341	24,203,528	57,673,869	51,112,742	57,673,869	-
Fund Balances, Ending	\$ 43,902,741	\$ 26,003,638	\$ 69,906,379	\$ 40,462,207	\$ 61,087,333	\$ 8,819,046

City of Marshalltown
Required Supplementary Information
Budgetary Comparison Schedule – Budget to GAAP Reconciliation
Year Ended June 30, 2023

	Governmental Funds			Proprietary Funds Enterprise		
	Cash Basis	Accrual Adjustments	Modified Accrual Basis	Cash Basis	Accrual Adjustments	Accrual Basis
Revenues	\$ 49,108,284	\$ (4,039,604)	\$ 45,068,680	\$ 14,112,468	\$ (1,853,008)	\$ 12,259,460
Expenditures/Expenses	<u>39,693,410</u>	<u>(462,271)</u>	<u>39,231,139</u>	<u>11,294,832</u>	<u>(3,793,505)</u>	<u>7,501,327</u>
Net	9,414,874	(3,577,333)	5,837,541	2,817,636	1,940,497	4,758,133
Transfers	1,017,526	(1,031,423)	(13,897)	(1,017,526)	1,031,423	13,897
Beginning Fund Balances/ Net Position	<u>33,470,341</u>	<u>1,452,830</u>	<u>34,923,171</u>	<u>24,203,528</u>	<u>43,730,164</u>	<u>67,933,692</u>
Ending Fund Balances/ Net Position	<u>\$ 43,902,741</u>	<u>\$ (3,155,926)</u>	<u>\$ 40,746,815</u>	<u>\$ 26,003,638</u>	<u>\$ 46,702,084</u>	<u>\$ 72,705,722</u>

The budgetary comparison is presented as Required Supplementary Information in accordance with Governmental Accounting Standards Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major Special Revenue Fund.

In accordance with the Code of Iowa, the City Council annually adopts a budget on the cash basis following required public notice and hearing for all funds except internal service funds. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures. Encumbrances are not recognized on the cash basis budget and appropriations lapse at year end.

Formal and legal budgetary control is based upon nine (9) major classes of disbursements 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, the Debt Service Fund, Capital Projects Funds and Enterprise Funds. Although the budget document presents function disbursements by fund type, the legal level of control is at the aggregated function level, not by fund. During the year, one budget amendment was prepared with the required public hearing. The amendment decreased budgeted disbursements by \$10,304,823, excluding transfers out.

At June 30, 2023, disbursements did not exceed the amended budgeted amounts.

City of Marshalltown
Required Supplementary Information
Schedule of City's Proportionate Share of Net Pension Liability
Iowa Public Employees' Retirement System – IPERS

Fiscal Year Ended	City's proportion of the net pension liability (asset)	City's proportionate share of the net pension liability (asset)	City's covered payroll	City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2023	0.0825284%	\$ 3,118,047	\$ 6,635,456	46.99%	91.41%
2022*	-0.0337752%	116,601	6,751,706	1.73%	100.81%
2021	0.0817364%	5,741,766	6,483,102	88.57%	82.90%
2020	0.0793407%	4,594,347	6,042,108	76.04%	85.45%
2019	0.0804147%	5,088,837	6,059,552	83.98%	83.62%
2018	0.0777900%	5,181,791	5,806,629	89.24%	82.21%
2017	0.0815720%	5,044,545	5,772,452	87.39%	81.82%
2016	0.0827000%	4,109,324	5,714,192	71.91%	85.19%
2015	0.0827556%	3,349,191	5,521,483	60.66%	87.61%

See accompanying notes to required supplementary information.

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year.

* The Plan has three groups; regular, sheriff, and protection. In total, the Plan reported a net pension asset at June 30, 2021. However, the City only participates in the regular and protection groups. The City's portions of these groups resulted in a net pension liability at June 30, 2021.

City of Marshalltown
Required Supplementary Information
Schedule of City Contributions
Iowa Public Employees' Retirement System – IPERS

Fiscal Year Ended	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 635,539	\$ 635,539	\$ -	\$ 6,732,405	9.44%
2022	626,387	626,387	-	6,635,456	9.44%
2021	637,361	637,361	-	6,751,706	9.44%
2020	616,287	616,287	-	6,483,102	9.51%
2019	570,375	570,375	-	6,042,108	9.44%
2018	541,118	541,118	-	6,059,552	8.93%
2017	518,532	518,532	-	5,806,629	8.93%
2016	515,480	515,480	-	5,772,452	8.93%
2015	510,213	510,213	-	5,714,192	8.93%
2014	493,003	493,003	-	5,521,483	8.93%

Changes of benefit terms

There are no significant changes in benefit terms.

Changes of assumptions

The 2022 valuation incorporated the following refinements after a quadrennial experience study:

- Changed mortality assumptions to the PubG-2010 mortality tables with mortality improvements modeled using Scale MP-2021.
- Adjusted retirement rates for Regular members.
- Lowered disability rates for Regular members.
- Adjusted termination rates for all membership groups.

The 2018 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2018:

- Changed 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% to 2.60%.
- Decreased the assumed rate of interest on member accounts from 3.75% to 3.50% per year.
- Decreased the discount rate from 7.50% to 7.00%.
- Decreased the wage growth assumption from 4.00% to 3.25%.
- Decreased the payroll growth assumption from 4.00% to 3.25%.

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25% to 3.00%.
- Decreased the assumed rate of interest on member account from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64.
- Moved from an open 30-year amortization period to a closed 30-year amortization period for the UAL beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20-year period.

City of Marshalltown
Required Supplementary Information
Schedule of City's Proportionate Share of Net Pension Liability
Municipal Fire and Police Retirement System of Iowa - MFPRSI

Fiscal Year Ended	City's proportion of the net pension liability	City's proportionate share of the net pension liability	City's covered payroll	City's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	1.399066%	\$ 7,856,742	\$ 4,725,220	166.27%	84.62%
2022	1.477695%	3,318,521	4,801,829	69.11%	93.62%
2021	1.426045%	11,374,139	4,530,594	251.05%	76.47%
2020	1.444308%	9,473,600	4,372,115	216.68%	79.94%
2019	1.534724%	9,137,800	4,460,800	204.85%	81.07%
2018	1.480374%	8,682,024	4,192,720	207.07%	80.60%
2017	1.560279%	9,755,815	4,229,147	230.68%	78.20%
2016	1.515981%	7,122,296	3,975,266	179.17%	83.04%
2015	1.561055%	5,658,798	3,987,282	141.92%	86.27%

Note: GASB Statement No.68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year.

City of Marshalltown
Required Supplementary Information
Schedule of City Contributions
Municipal Fire and Police Retirement System of Iowa – MFPRSI

Fiscal Year Ended	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 1,179,402	\$ 1,179,402	\$ -	\$ 4,934,736	23.90%
2022	1,237,081	1,237,081	-	4,725,290	26.18%
2021	1,215,343	1,215,343	-	4,801,829	25.31%
2020	1,105,918	1,105,918	-	4,530,594	24.41%
2019	1,137,624	1,137,624	-	4,372,114	26.02%
2018	1,145,545	1,145,545	-	4,460,800	25.68%
2017	1,086,753	1,086,753	-	4,192,720	25.92%
2016	1,174,434	1,174,434	-	4,229,147	27.77%
2015	1,208,879	1,208,879	-	3,975,266	30.41%
2014	1,200,723	1,200,723	-	3,987,282	30.11%

Notes to Required Supplementary Information – Pension Liability:

Changes of benefit terms: There were no significant changes of benefit terms.

Changes of assumptions:

The 2018 valuation changed the Postretirement mortality rates to the RP-2014 Blue Collar Combined Health Mortality Table with males set-forward two years, females set-forward two years and individuals with disabilities set-forward three years (male only rates), with generational projection of future mortality improvement with 50% of Scale BB 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 Healthy Mortality Table with males set-back two years, females set-forward one year and disabled individuals set-forward on year (male only rates), with no projection of future mortality improvement.

The 2015 valuation phased in the 1994 Group Annuity Mortality Table for post-retirement mortality. This resulted in a weighting of 1/12 of the 1971 Group Annuity Mortality Table and 11/12 of the 1994 Group Annuity Mortality Table.

The 2014 valuation phased in the 1994 Group Annuity Mortality Table for post-retirement mortality. This resulted in a weighting of 2/12 of the 1971 Group Annuity Mortality Table and 10/12 of the 1994 Group Annuity Mortality Table.

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Other Supplementary Information
June 30, 2023

City of Marshalltown

Special Revenue Funds

Grant Fund – To account for various state and federal grant activities.

Special Contributions – To reflect activities associated with donations and special contributions to various City departments.

Tax Increment Financing – To account for revenue taxes levied for specific uses within the designated district. Specific uses may include the construction of infrastructure and payments associated with debt and other development agreements.

Other – To account for other various revenues, seized assets, City tort liability, special assessments and economic development gift funding.

Capital Projects Fund

Airport Projects – To account for ongoing projects at the municipal airport.

Culture and Recreation Projects – To account for resources used in the acquisition and construction of capital facilities and other capital assets associated with the City's culture and recreation function.

City of Marshalltown
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds				Capital Projects Funds		Total Nonmajor Governmental Funds
	Grant Fund	Special Contributions	Tax Increment Financing	Other	Airport Projects	Culture and Recreation Projects	
Assets							
Cash and cash equivalents	\$ -	\$ 618,120	\$ 169,546	\$ 225,578	\$ 122,393	\$ 24,155	\$ 1,159,792
Receivables							
Property taxes							
Delinquent	-	-	24,828	-	-	-	24,828
Accounts and unbilled usage	-	5,107	1,292	8,765	933	196	16,293
Due from other governments	1,362,881	-	-	-	185,091	8,450	1,556,422
Prepaid items	-	168	-	-	-	-	168
Total assets	<u>\$ 1,362,881</u>	<u>\$ 623,395</u>	<u>\$ 195,666</u>	<u>\$ 234,343</u>	<u>\$ 308,417</u>	<u>\$ 32,801</u>	<u>\$ 2,757,503</u>

City of Marshalltown
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds				Capital Projects Funds		Total Nonmajor Governmental Funds
	Grant Fund	Special Contributions	Tax Increment Financing	Other	Airport Projects	Culture and Recreation Projects	
Liabilities, Deferred Inflows of Resources, and Fund Balances							
Liabilities							
Accounts payable	\$ 93,432	\$ 3,290	\$ -	\$ 6,029	\$ 245	\$ 291	\$ 103,287
Accrued payroll and payroll benefits	4,009	549	-	-	-	-	4,558
Retainage payable	-	-	-	-	124,711	-	124,711
Due to other funds	1,297,424	-	-	-	-	-	1,297,424
Total liabilities	1,394,865	3,839	-	6,029	124,956	291	1,529,980
Deferred Inflows of Resources							
Unavailable revenue- intergovernmental	1,072,159	-	-	5,282	185,091	-	1,262,532
Fund Balances							
Nonspendable	-	168	-	-	-	-	168
Restricted	-	619,388	195,666	223,032	-	32,510	1,070,596
Unassigned	(1,104,143)	-	-	-	(1,630)	-	(1,105,773)
Total fund balances (deficit)	(1,104,143)	619,556	195,666	223,032	(1,630)	32,510	(35,009)
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,362,881	\$ 623,395	\$ 195,666	\$ 234,343	\$ 308,417	\$ 32,801	\$ 2,757,503

City of Marshalltown
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances (Deficit)
Nonmajor Governmental Funds
Year Ended June 30, 2023

	Special Revenue Funds				Capital Projects Funds		Total Nonmajor Governmental Funds
	Grant Fund	Special Contributions	Tax Increment Financing	Other	Airport Projects	Culture and Recreation Projects	
Revenues							
TIF revenues	\$ -	\$ -	\$ 447,001	\$ -	\$ -	\$ -	\$ 447,001
Use of money and property	-	19,064	13,156	7,193	3,749	1,042	44,204
Intergovernmental	793,320	4,126	37,411	-	309,153	109,429	1,253,439
Miscellaneous	7,389	224,188	-	236,602	4,386	54,765	527,330
Total revenues	800,709	247,378	497,568	243,795	317,288	165,236	2,271,974
Expenditures							
Current							
Public safety	272,302	50,539	-	69,588	-	-	392,429
Public works	122,543	-	-	2,055	176,490	-	301,088
Culture and recreation	104,214	152,523	-	4,580	-	68,147	329,464
Community and economic development	1,324,800	-	215,212	(280)	-	55,817	1,595,549
General government	-	-	-	155	-	-	155
Total expenditures	1,823,859	203,062	215,212	76,098	176,490	123,964	2,618,685
Excess of revenues (expenditures) over expenditures (revenues)	\$ (1,023,150)	\$ 44,316	\$ 282,356	\$ 167,697	\$ 140,798	\$ 41,272	\$ (346,711)
Other Financing Sources (Uses)							
General obligation bonds issued	200,192	-	-	-	-	-	200,192
Transfers in	-	54,124	-	8,065	8,380	36,349	106,918
Transfers out	-	-	(566,700)	(105,520)	-	-	(672,220)
Total other financing sources (uses)	200,192	54,124	(566,700)	(97,455)	8,380	36,349	(365,110)
Net Change in Fund Balances	(822,958)	98,440	(284,344)	70,242	149,178	77,621	(711,821)
Fund Balances (Deficit) - Beginning	(281,185)	521,116	480,010	152,790	(150,808)	(45,111)	676,812
Fund Balances (Deficit) - Ending	\$ (1,104,143)	\$ 619,556	\$ 195,666	\$ 223,032	\$ (1,630)	\$ 32,510	\$ (35,009)

Nonmajor Enterprise Funds

Compost Facility – To account for the operation and maintenance of the City’s facility for yard wastes. Services are supported primarily by user charges.

Bus Transit – To account for the City’s mass transit operations. Services are supported primarily from transit property taxes accounted for and transferred from the General Fund, intergovernmental revenues, and user charges.

Recreation Concessions – To account for the concession’s activity of the municipal swimming pool. Services are supported by user fees.

City of Marshalltown
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2023

	Compost Facility	Bus Transit	Recreation Concessions	Total Nonmajor Enterprise Funds
Assets				
Current assets				
Cash and cash equivalents	\$ 200,498	\$ 1,005,656	\$ -	\$ 1,206,154
Receivables				
Accounts and unbilled usage	3,227	13,071	-	16,298
Due from other governments	-	109,576	-	109,576
Prepaid items	498	34,545	452	35,495
Total current assets	<u>204,223</u>	<u>1,162,848</u>	<u>452</u>	<u>1,367,523</u>
Noncurrent assets				
Capital assets				
Land	10,437	-	-	10,437
Land improvements	235,361	7,735	-	243,096
Buildings and structures	26,919	677,129	-	704,048
Equipment and vehicles	122,142	1,913,334	-	2,035,476
Accumulated depreciation	(355,978)	(1,746,309)	-	(2,102,287)
Total noncurrent assets	<u>38,881</u>	<u>851,889</u>	<u>-</u>	<u>890,770</u>
Total assets	<u>243,104</u>	<u>2,014,737</u>	<u>452</u>	<u>2,258,293</u>
Deferred Outflows of Resources				
OPEB related deferred outflows	-	153,135	-	153,135
Pension related deferred outflows	-	56,411	-	56,411
Total deferred outflows of resources	<u>-</u>	<u>209,546</u>	<u>-</u>	<u>209,546</u>

City of Marshalltown
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2023

	Compost Facility	Bus Transit	Recreation Concessions	Total Nonmajor Enterprise Funds
Liabilities				
Current liabilities				
Accounts payable	\$ 1,127	\$ 27,026	\$ 8,956	\$ 37,109
Accrued payroll and payroll benefits	476	20,442	2,536	23,454
Due to other governments	-	6,500	-	6,500
Due to other funds	-	-	25,565	25,565
Compensated absences	-	11,168	-	11,168
Total current liabilities	<u>1,603</u>	<u>65,136</u>	<u>37,057</u>	<u>103,796</u>
Noncurrent liabilities				
Compensated absences	-	28,356	-	28,356
Total OPEB liability	-	399,219	-	399,219
Net pension liability	-	192,731	-	192,731
Total noncurrent liabilities	<u>-</u>	<u>620,306</u>	<u>-</u>	<u>620,306</u>
Total liabilities	<u>1,603</u>	<u>685,442</u>	<u>37,057</u>	<u>724,102</u>
Deferred Inflows of Resources				
OPEB related deferred inflows	-	143,135	-	143,135
Pension related deferred inflows	-	36,892	-	36,892
Total deferred inflows of resources	<u>-</u>	<u>180,027</u>	<u>-</u>	<u>180,027</u>
Net Position				
Net investment in capital assets	38,881	851,889	-	890,770
Unrestricted	<u>202,620</u>	<u>506,925</u>	<u>(36,605)</u>	<u>672,940</u>
Total net position	<u>\$ 241,501</u>	<u>\$ 1,358,814</u>	<u>\$ (36,605)</u>	<u>\$ 1,563,710</u>

City of Marshalltown
Combining Statement of Revenues, Expenditures,
and Changes in Fund Net Position
Nonmajor Enterprise Funds
Year Ended June 30, 2023

	Compost Facility	Bus Transit	Recreation Concessions	Total Nonmajor Enterprise Funds
Operating Revenues				
Charges for service	\$ 88,476	\$ 148,146	\$ 32,013	\$ 268,635
Miscellaneous	-	27	424	451
Total operating revenue	88,476	148,173	32,437	269,086
Operating Expenses				
Salaries and benefits	25,722	589,416	12,716	627,854
Services and supplies	4,626	314,679	24,471	343,776
Depreciation	2,270	114,411	-	116,681
Total operating expenses	32,618	1,018,506	37,187	1,088,311
Operating gain (loss)	55,858	(870,333)	(4,750)	(819,225)
Nonoperating Revenues				
Federal and state grants	-	844,729	-	844,729
Interest income	5,804	27,662	-	33,466
Gain on disposal of capital assets	-	2,607	-	2,607
Net nonoperating revenues	5,804	874,998	-	880,802
Income (loss) before transfers	61,662	4,665	(4,750)	61,577
Transfers in	-	259,146	-	259,146
Change in Net Position	61,662	263,811	(4,750)	320,723
Net Position - Beginning	179,839	1,095,003	(31,855)	1,242,987
Net Position - Ending	\$ 241,501	\$ 1,358,814	\$ (36,605)	\$ 1,563,710

City of Marshalltown
Combining Statement of Cash Flows
Nonmajor Enterprise Fund
Year Ended June 30, 2023

	Compost Facility	Bus Transit	Recreation Concessions	Total Nonmajor Enterprise Funds
Cash Flows from Operating Activities				
Cash received from customers	\$ 85,789	\$ 143,335	\$ 33,781	\$ 262,905
Cash payments to suppliers for goods and services	(3,988)	(321,668)	(28,576)	(354,232)
Cash payments to employees for services	(26,319)	(605,974)	(12,388)	(644,681)
Other operating receipts	-	27	424	451
	<u>55,482</u>	<u>(784,280)</u>	<u>(6,759)</u>	<u>(735,557)</u>
Net Cash Provided by (Used for) Operating Activities				
Cash Flows from Noncapital Financing Activities				
Transfers from other funds	-	259,146	-	259,146
Grants received	-	862,194	-	862,194
Change in due to other funds	-	-	6,759	6,759
	<u>-</u>	<u>1,121,340</u>	<u>6,759</u>	<u>1,128,099</u>
Net Cash Provided by Noncapital Financing Activities				
Cash Flows from Capital and Related Financing Activities				
Proceeds from sale of capital assets	-	2,607	-	2,607
	<u>-</u>	<u>2,607</u>	<u>-</u>	<u>2,607</u>
Cash Flows from Investing Activities				
Interest received	5,804	27,662	-	33,466
	<u>5,804</u>	<u>27,662</u>	<u>-</u>	<u>33,466</u>
Net Increase in Cash and Cash Equivalents	61,286	367,329	-	428,615
Cash and Cash Equivalents, Beginning	139,212	638,327	-	777,539
	<u>139,212</u>	<u>638,327</u>	<u>-</u>	<u>777,539</u>
Cash and Cash Equivalents, Ending	\$ 200,498	\$ 1,005,656	\$ -	\$ 1,206,154
	<u>\$ 200,498</u>	<u>\$ 1,005,656</u>	<u>\$ -</u>	<u>\$ 1,206,154</u>

City of Marshalltown
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended June 30, 2023

	Compost Facility	Bus Transit	Recreation Concessions	Total Nonmajor Enterprise Funds
Reconciliation of Operating Income (Loss) to Net Cash provided by (used for) Operating Activities				
Operating income (loss)	\$ 55,858	\$ (870,333)	\$ (4,750)	\$ (819,225)
Adjustments to reconcile operating income (loss) to net cash provided for operating activities				
Depreciation	2,270	114,411	-	116,681
Changes in assets, deferred outflows, liabilities, and deferred inflows				
Receivables	(2,687)	(4,811)	1,344	(6,154)
Inventories and prepaid items	(215)	(4,526)	(97)	(4,838)
Accounts payable	853	1,793	(3,584)	(938)
Accrued liabilities	(597)	636	328	367
Due to other governments	-	(4,256)	-	(4,256)
Total OPEB liability	-	49,473	-	49,473
Net pension liability	-	185,030	-	185,030
Deferred outflows	-	15,276	-	15,276
Deferred inflows	-	(266,973)	-	(266,973)
Total adjustments	(376)	86,053	(2,009)	83,668
Net Cash provided by (used for) Operating Activities	\$ 55,482	\$ (784,280)	\$ (6,759)	\$ (735,557)

Internal Service Funds

Group Insurance Benefits – To account for employee health insurance premiums and claim payments.

Occupational Insurance Benefits – To account for medical claims associated with work related injuries and disabled policemen and firemen.

Workmen's Compensation Deductible – To account for workmen's compensation deductible insurance claims.

City of Marshalltown
Combining Statement of Net Position
Internal Service Funds
June 30, 2023

	Group Insurance Benefits	Occupational Insurance Benefits	Workmen's Compensation Deductible	Total
Assets				
Current assets				
Cash and cash equivalents	\$ 24,477	\$ 120,913	\$ 34,884	\$ 180,274
Receivables				
Accounts	187	922	266	1,375
Prepaid items	2,200	-	-	2,200
Total current assets	26,864	121,835	35,150	183,849
Liabilities				
Current liabilities				
Accounts payable	299,865	41,750	37	341,652
Deposits payable	196,322	-	-	196,322
Total current liabilities	496,187	41,750	37	537,974
Net Position (Deficit)				
Unrestricted	<u>\$ (469,323)</u>	<u>\$ 80,085</u>	<u>\$ 35,113</u>	<u>\$ (354,125)</u>

City of Marshalltown
Combining Statement of Revenues, Expenses, and
Changes in Fund Net Position
Internal Service Funds
Year Ended June 30, 2023

	Group Insurance Benefits	Occupational Insurance Benefits	Workmen's Compensation Deductible	Total
Operating Revenues				
Charges for service	\$ 2,561,041	\$ 150,230	\$ -	\$ 2,711,271
Miscellaneous	484,115	-	-	484,115
Total operating revenues	3,045,156	150,230	-	3,195,386
Operating Expenses				
Claims	3,208,379	76,167	1,376	3,285,922
Health insurance premiums	370,476	39,783	-	410,259
Miscellaneous	169,655	-	84	169,739
Total operating expenses	3,748,510	115,950	1,460	3,865,920
Operating income (loss)	(703,354)	34,280	(1,460)	(670,534)
Nonoperating Revenues				
Interest income	3,539	3,456	1,105	8,100
Change in Net Position	(699,815)	37,736	(355)	(662,434)
Net Position - Beginning	230,492	42,349	35,468	308,309
Net Position (Deficit) - Ending	\$ (469,323)	\$ 80,085	\$ 35,113	\$ (354,125)

City of Marshalltown
Combining Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2023

	Group Insurance Benefits	Occupational Insurance Benefits	Workmen's Compensation Deductible	Total
Cash Flows from Operating Activities				
Cash received from customers	\$ 2,586,251	\$ 149,308	\$ -	\$ 2,735,559
Cash payments to suppliers for goods and services	(3,818,260)	(89,295)	(1,741)	(3,909,296)
Other operating receipts	484,115	-	-	484,115
Net Cash provided by (used for) Operating Activities	<u>(747,894)</u>	<u>60,013</u>	<u>(1,741)</u>	<u>(689,622)</u>
Cash Flows from Investing Activities				
Interest received	3,539	3,456	1,105	8,100
Net Increase (Decrease) in Cash and Cash Equivalents	(744,355)	63,469	(636)	(681,522)
Cash and Cash Equivalents, Beginning	768,832	57,444	35,520	861,796
Cash and Cash Equivalents, Ending	<u>\$ 24,477</u>	<u>\$ 120,913</u>	<u>\$ 34,884</u>	<u>\$ 180,274</u>
Reconciliation of Operating Income (Loss) to Net Cash provided from (used for) Operating Activities				
Operating income (loss)	\$ (703,354)	\$ 34,280	\$ (1,460)	\$ (670,534)
Changes in assets and liabilities				
Receivables	12,964	(922)	(266)	11,776
Prepaid items	(2,200)	-	-	(2,200)
Accounts payable	(67,550)	26,655	(15)	(40,910)
Deposits payable	12,246	-	-	12,246
Total	<u>(44,540)</u>	<u>25,733</u>	<u>(281)</u>	<u>(19,088)</u>
Net Cash provided by (used for) Operating Activities	<u>\$ (747,894)</u>	<u>\$ 60,013</u>	<u>\$ (1,741)</u>	<u>\$ (689,622)</u>

Fiduciary Funds

Custodial funds are used to account for funds where the City acts as custodian. Custodial funds include:

911 Commission – To account for funds of a legally separate entity governed by the Marshall County Communications Commission Board of Directors.

Surety Bonds/Deposits – To account for receipts and disbursements of separately held deposits.

City of Marshalltown
Combining Statement of Fiduciary Net Position
All Custodial Funds
June 30, 2023

	<u>911 Commision</u>	<u>Surety Bonds</u>	<u>Total</u>
Assets			
Cash and cash equivalents	\$ -	\$ 5,004	\$ 5,004
Accounts receivable	<u>6,957</u>	<u>-</u>	<u>6,957</u>
Total assets	<u><u>\$ 6,957</u></u>	<u><u>\$ 5,004</u></u>	<u><u>\$ 11,961</u></u>
Liabilities			
Checks written in excess of deposits	<u>\$ 6,957</u>	<u>\$ -</u>	<u>\$ 6,957</u>
Net Position			
Individuals and organizations	<u><u>\$ -</u></u>	<u><u>\$ 5,004</u></u>	<u><u>\$ 5,004</u></u>

City of Marshalltown
Combining Statement of Changes in Fiduciary Fund Net Position
All Custodial Funds
Year Ended June 30, 2023

	<u>911 Commision</u>	<u>Surety Bonds</u>	<u>Total</u>
Additions			
Receipts from commission	\$ 1,048,349	\$ -	\$ 1,048,349
Investment income, interest	<u>-</u>	<u>673</u>	<u>673</u>
Total additions	<u>1,048,349</u>	<u>673</u>	<u>1,049,022</u>
Deductions			
Wages and benefits	<u>1,048,349</u>	<u>-</u>	<u>1,048,349</u>
Total deductions	<u>1,048,349</u>	<u>-</u>	<u>1,048,349</u>
Change in net position	-	673	673
Net position - beginning	<u>-</u>	<u>4,331</u>	<u>4,331</u>
Net position - ending	<u><u>\$ -</u></u>	<u><u>\$ 5,004</u></u>	<u><u>\$ 5,004</u></u>

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Long-Term Debt
June 30, 2023

City of Marshalltown

City of Marshalltown
Schedule of Bond Maturities
June 30, 2023

Issue	Year Ending June 30,	Interest Rates	Interest	Principal
Governmental Activities				
General Obligation				
2012A Essential corporate purpose Issued April 12, 2012				
	2024	2.25%	\$ 18,563	\$ 400,000
	2025	2.25%	9,563	425,000
			<u>28,126</u>	<u>825,000</u>
2015A Essential corporate purpose Issued November 24, 2015				
	2024	2.60%	<u>5,850</u>	<u>225,000</u>
2016A General obligation corporate purpose Issued August 9, 2016				
	2024	2.00%	17,200	420,000
	2025	2.00%	<u>8,800</u>	<u>440,000</u>
			<u>26,000</u>	<u>860,000</u>
2016B General obligation corporate purpose Issued December 1, 2016				
	2024	2.00%	50,100	275,000
	2025	2.00%	44,600	275,000
	2026	2.00%	39,100	475,000
	2027	2.00%	29,600	485,000
	2028	2.00%	19,900	495,000
	2029	2.00%	<u>10,000</u>	<u>500,000</u>
			<u>193,300</u>	<u>2,505,000</u>

(Continued)

City of Marshalltown
Schedule of Bond Maturities
June 30, 2023

Issue	Year Ending June 30,	Interest Rates	Interest	Principal
Governmental Activities (continued)				
General Obligation (continued)				
2017A General obligation corporate purpose Issued October 10, 2017				
	2024	3.00%	\$ 327,000	\$ 515,000
	2025	3.00%	311,550	535,000
	2026	3.00%	295,500	350,000
	2027	3.00%	285,000	360,000
	2028	3.00%	274,200	375,000
	2029	3.00%	262,950	390,000
	2030	3.00%	251,250	915,000
	2031	3.00%	223,800	950,000
	2032	3.00%	195,300	990,000
	2033	3.00%	165,600	1,020,000
	2034	3.00%	135,000	1,060,000
	2035	3.00%	103,200	1,105,000
	2036	3.00%	70,050	1,155,000
	2037	3.00%	35,400	1,180,000
			<u>2,935,800</u>	<u>10,900,000</u>
2018A General obligation corporate purpose Issued December 3, 2018				
	2024	3.00%	68,700	350,000
	2025	3.00%	58,200	360,000
	2026	3.00%	47,400	375,000
	2027	3.00%	36,150	385,000
	2028	3.00%	24,600	400,000
	2029	3.00%	12,600	420,000
			<u>247,650</u>	<u>2,290,000</u>
2019 General Obligation corporate purpose Issued December 12, 2019				
	2024	2.00%	92,100	685,000
	2025	2.00%	78,400	700,000
	2026	2.00%	64,400	725,000
	2027	2.00%	49,900	650,000
	2028	2.00%	36,900	650,000
	2029	2.00%	23,900	600,000
	2030	2.00%	11,900	595,000
			<u>357,500</u>	<u>4,605,000</u>

(Continued)

City of Marshalltown
Schedule of Bond Maturities
June 30, 2023

Issue	Year Ending June 30,	Interest Rates	Interest	Principal
Governmental Activities (continued)				
General Obligation (continued)				
2020A General Obligation corporate purpose				
Issued September 28, 2020				
	2024	1.00%	\$ 48,350	\$ 465,000
	2025	1.00%	43,700	470,000
	2026	1.00%	39,000	940,000
	2027	1.00%	29,600	960,000
	2028	1.00%	20,000	310,000
	2029	1.00%	16,900	420,000
	2030	1.00%	12,700	415,000
	2031	1.00%	8,550	425,000
	2032	1.00%	4,300	430,000
			<u>223,100</u>	<u>4,835,000</u>
2020B General Obligation corporate purpose				
Issued September 28, 2020				
	2024	1.00%	22,225	210,000
	2025	1.00%	20,125	210,000
	2026	1.00%	18,025	215,000
	2027	1.00%	15,875	220,000
	2028	1.00%	13,675	225,000
	2029	1.00%	11,425	230,000
	2030	1.00%	9,010	235,000
	2031	1.00%	6,308	240,000
	2032	1.00%	3,308	245,000
			<u>119,976</u>	<u>2,030,000</u>
2021 General Obligation corporate purpose				
Issued December 14, 2021				
	2024	2.00%	170,600	695,000
	2025	2.00%	156,700	710,000
	2026	2.00%	142,500	725,000
	2027	2.00%	128,000	740,000
	2028	2.00%	113,200	755,000
	2029	2.00%	98,100	775,000
	2030	2.00%	82,600	795,000
	2031	2.00%	66,700	810,000
	2032	2.00%	50,500	825,000
	2033	2.00%	34,000	840,000
	2034	2.00%	17,200	860,000
			<u>1,060,100</u>	<u>8,530,000</u>
IDEA forgivable loan				
Issued March 3, 2020				
	2037	0.00%	-	325,863

(Continued)

City of Marshalltown
Schedule of Bond Maturities
June 30, 2023

Issue	Year Ending June 30,	Interest Rates	Interest	Principal
Governmental Activities (continued)				
Notes Payable				
2022A General Obligation corporate purpose				
Issued December 13, 2022				
	2024	4.00%	\$ 565,781	\$ 210,000
	2025	4.00%	377,360	405,000
	2026	4.00%	361,160	420,000
	2027	4.00%	344,360	440,000
	2028	4.00%	326,760	460,000
	2029	4.00%	308,360	635,000
	2030	4.00%	282,960	660,000
	2031	4.00%	256,560	685,000
	2032	4.00%	229,160	710,000
	2033	4.00%	200,760	740,000
	2034	4.00%	171,160	770,000
	2035	4.00%	140,360	800,000
	2036	4.00%	108,360	840,000
	2037	4.00%	74,760	875,000
	2038	4.00%	38,010	905,000
			<u>3,785,871</u>	<u>9,555,000</u>
2022B General Obligation corporate purpose				
Issued December 13, 2022				
	2024	4.80%	42,944	100,000
	2025	4.80%	24,480	120,000
	2026	4.80%	18,720	125,000
	2027	4.80%	12,720	130,000
	2028	4.80%	6,480	135,000
			<u>105,344</u>	<u>610,000</u>
General Obligation and Notes Payable				
Total governmental activities				
	2024		1,429,413	4,550,000
	2025		1,133,478	4,650,000
	2026		1,025,805	4,350,000
	2027		931,205	4,370,000
	2028		835,715	3,805,000
	2029		744,235	3,970,000
	2030		650,420	3,615,000
	2031		561,918	3,110,000
	2032		482,568	3,200,000
	2033		400,360	2,600,000
	2034		323,360	2,690,000
	2035		243,560	1,905,000
	2036		178,410	1,995,000
	2037		110,160	2,380,863
	2038		38,010	905,000
			<u>\$ 9,088,617</u>	<u>\$ 48,095,863</u>

(Continued)

City of Marshalltown
Schedule of Bond Maturities
June 30, 2023

Issue	Year Ending June 30	Interest Rates	Interest	Principal
Business-type Activities				
General Obligation				
2016A General obligation corporate purpose Issued August 9, 2016				
	2024	2.00%	\$ 32,000	\$ 160,000
	2025	2.00%	28,800	165,000
	2026	2.00%	25,500	170,000
	2027	2.00%	22,100	175,000
	2028	2.00%	18,600	220,000
	2029	2.00%	14,200	230,000
	2030	2.00%	9,600	235,000
	2031	2.00%	4,900	245,000
			<u>155,700</u>	<u>1,600,000</u>
2019 General Obligation corporate purpose Issued December 12, 2019				
	2024	2.00%	29,300	475,000
	2025	2.00%	19,800	495,000
	2026	2.00%	9,900	495,000
			<u>59,000</u>	<u>1,465,000</u>
2020A General obligation corporate purpose Issued September 28, 2020				
	2024	1.00%	24,000	325,000
	2025	1.00%	20,750	330,000
	2026	1.00%	17,450	335,000
	2027	1.00%	14,100	345,000
	2028	1.00%	10,650	350,000
	2029	1.00%	7,150	355,000
	2030	1.00%	3,600	360,000
			<u>97,700</u>	<u>2,400,000</u>

(Continued)

City of Marshalltown
Schedule of Bond Maturities
June 30, 2023

Issue	Year Ending June 30	Interest Rates	Interest	Principal
Business-type Activities				
Revenue Bonds				
2021A Sewer Revenue Improvement, Refunding 2019 SRF Bonds Issued September 24, 2021				
	2024	0.86%	\$ 28,346	\$ 176,000
	2025	0.86%	26,832	179,000
	2026	0.86%	25,293	181,000
	2027	0.86%	23,736	183,000
	2028	0.86%	22,162	185,000
	2029	0.86%	20,571	187,000
	2030	0.86%	18,963	190,000
	2031	0.86%	17,329	192,000
	2032	0.86%	15,678	194,000
	2033	0.86%	14,009	196,000
	2034	0.86%	12,324	198,000
	2035	0.86%	10,621	200,000
	2036	0.86%	8,901	202,000
	2037	0.86%	7,164	205,000
	2038	0.86%	5,401	207,000
	2039	0.86%	3,621	209,000
	2040	0.86%	1,823	212,000
			<u>262,774</u>	<u>3,296,000</u>
2022 Sewer Revenue Improvement Issued September 24, 2021				
	2024	1.75%	15,900	540,000
	2025	1.75%	11,850	551,000
	2026	1.75%	7,718	562,000
	2027	1.75%	3,503	467,002
			<u>38,971</u>	<u>2,120,002</u>
Sewer Revenue Improvement Issued June 18, 2013				
	2024	2.09%	27,943	269,000
	2025	2.09%	22,290	275,000
	2026	2.09%	16,511	281,000
	2027	2.09%	10,607	287,000
	2028	2.09%	4,588	292,000
			<u>81,939</u>	<u>1,404,000</u>

(Continued)

City of Marshalltown
Schedule of Bond Maturities
June 30, 2023

Issue	Year Ending June 30	Interest Rates	Interest	Principal
Business-type Activities				
Revenue Bonds				
Sewer Revenue Improvement and Refunding, refunding of series 2012 & 2014 Issued January 8, 2020				
	2024	1.96%	\$ 59,682	\$ 530,000
	2025	1.96%	49,294	545,000
	2026	1.96%	38,612	555,000
	2027	1.96%	27,734	565,000
	2028	1.96%	16,660	420,000
	2029	1.96%	8,428	430,000
			<u>200,410</u>	<u>3,045,000</u>
Sewer Revenue Improvement and Refunding, refunding of series 2015 Issued April 1, 2021				
	2024	1.23%	34,133	538,000
	2025	1.23%	27,515	547,000
	2026	1.23%	20,787	556,000
	2027	1.23%	13,948	564,000
	2028	1.23%	7,011	570,000
			<u>103,394</u>	<u>2,775,000</u>
General Obligation and Revenue Bonds				
Total business-type activities				
	2024		251,304	3,013,000
	2025		207,131	3,087,000
	2026		161,771	3,135,000
	2027		115,728	2,586,002
	2028		79,671	2,037,000
	2029		50,349	1,202,000
	2030		32,163	785,000
	2031		22,229	437,000
	2032		15,678	194,000
	2033		14,009	196,000
	2034		12,324	198,000
	2035		10,621	200,000
	2036		8,901	202,000
	2037		7,164	205,000
	2038		5,401	207,000
	2039		3,621	209,000
	2040		1,823	212,000
			<u>\$ 999,888</u>	<u>\$ 18,105,002</u>

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Statistical Section (Unaudited)
June 30, 2023

City of Marshalltown

This part of the City's statistical 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 City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	112
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	119
Debt Capacity	
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	126
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	131
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	133

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report for the relevant year.

City of Marshalltown
Net Position by Component
Last Ten Fiscal Years (Accrual Basis of Accounting)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental activities										
Net investment in capital assets	\$ 50,666,331	\$ 43,863,682	\$ 44,056,444	\$ 41,349,928	\$ 39,411,094	\$ 37,973,695	\$ 35,605,495	\$ 34,132,724	\$ 32,948,014	\$ 30,504,272
Restricted	16,717,131	18,841,821	18,055,545	18,176,221	16,316,062	13,150,024	26,679,991	16,806,635	10,119,191	8,457,793
Unrestricted	(14,236,954)	(15,883,238)	(25,310,052)	(23,253,296)	(23,880,433)	(25,557,161)	(29,968,723)	(20,244,351)	(17,323,596)	(5,613,806)
Total governmental activities net position	<u>\$ 53,146,508</u>	<u>\$ 46,822,265</u>	<u>\$ 36,801,937</u>	<u>\$ 36,272,853</u>	<u>\$ 31,846,723</u>	<u>\$ 25,566,558</u>	<u>\$ 32,316,763</u>	<u>\$ 30,695,008</u>	<u>\$ 25,743,609</u>	<u>\$ 33,348,259</u>
Business-type activities										
Net investment in capital assets	\$ 49,376,169	\$ 46,838,546	\$ 44,098,791	\$ 41,855,980	\$ 41,571,280	\$ 39,699,525	\$ 38,990,163	\$ 39,370,548	\$ 38,458,793	\$ 40,565,122
Restricted	139,016	139,024	138,750	157,266	139,016	177,299	180,225	181,757	130,261	80,048
Unrestricted	23,190,537	20,956,122	19,961,773	17,953,621	14,681,909	11,965,382	10,555,689	8,989,797	7,413,347	4,444,459
Total business-type activities net position	<u>\$ 72,705,722</u>	<u>\$ 67,933,692</u>	<u>\$ 64,199,314</u>	<u>\$ 59,966,867</u>	<u>\$ 56,392,205</u>	<u>\$ 51,842,206</u>	<u>\$ 49,726,077</u>	<u>\$ 48,542,102</u>	<u>\$ 46,002,401</u>	<u>\$ 45,089,629</u>
Primary Government										
Net investment in capital assets	\$ 100,042,500	\$ 90,702,228	\$ 88,155,235	\$ 83,205,908	\$ 80,982,374	\$ 77,673,220	\$ 74,595,658	\$ 73,503,272	\$ 71,406,807	\$ 71,069,394
Restricted	16,856,147	18,980,845	18,194,295	18,333,487	16,455,078	13,327,323	26,860,216	16,988,392	10,249,452	8,537,841
Unrestricted	8,953,583	5,072,884	(5,348,279)	(5,299,675)	(9,198,524)	(13,591,779)	(19,413,034)	(11,254,554)	(9,910,249)	(1,169,347)
Total primary government net position	<u>\$ 125,852,230</u>	<u>\$ 114,755,957</u>	<u>\$ 101,001,251</u>	<u>\$ 96,239,720</u>	<u>\$ 88,238,928</u>	<u>\$ 77,408,764</u>	<u>\$ 82,042,840</u>	<u>\$ 79,237,110</u>	<u>\$ 71,746,010</u>	<u>\$ 78,437,888</u>

City of Marshalltown
Changes in Net Position
Last Ten Fiscal Years (Accrual Basis of Accounting)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses										
Governmental activities:										
Public safety	\$ 11,630,414	\$ 10,499,453	\$ 12,491,799	\$ 12,037,799	\$ 9,976,152	\$ 11,732,583	\$ 10,713,027	\$ 8,996,389	\$ 8,516,307	\$ 9,092,842
Public works	6,505,283	6,496,345	7,601,957	5,211,049	5,841,806	5,591,152	8,553,684	5,706,337	6,186,551	6,465,974
Health and social services	1,073,163	606,476	458,481	646,290	58,376	654,311	1,306,389	1,274,669	1,784,302	1,301,574
Culture and recreation	3,844,255	3,321,913	4,103,470	3,187,800	3,294,383	3,888,793	3,654,545	3,358,064	3,505,193	3,645,774
Community and economic development	3,876,264	4,095,459	4,990,850	3,003,969	2,749,981	2,288,991	2,433,608	1,449,883	1,370,533	3,051,319
General government	1,776,228	1,370,834	1,681,032	1,532,609	2,034,176	1,575,523	685,937	1,158,789	1,299,063	1,322,112
Interest on long term debt	984,801	637,438	902,118	938,277	806,440	764,344	429,296	429,891	425,967	627,060
Total governmental activities expenses	<u>29,690,408</u>	<u>27,027,918</u>	<u>32,229,707</u>	<u>26,557,793</u>	<u>24,761,314</u>	<u>26,495,697</u>	<u>27,776,486</u>	<u>22,374,022</u>	<u>23,087,916</u>	<u>25,506,655</u>
Business-type activities:										
Water pollution control	5,246,534	5,224,982	4,862,069	5,225,179	4,385,870	5,105,834	5,574,332	5,375,656	4,584,245	4,608,246
Storm sewer	1,166,483	2,115,646	979,773	1,141,277	998,362	958,434	970,912	683,181	698,627	786,788
Compost	32,617	69,283	27,106	226,725	533,956	70,920	88,171	79,479	42,054	39,846
Transit	1,018,504	909,398	935,788	930,182	818,510	837,136	837,259	771,818	767,054	827,333
Concessions	37,187	46,528	41,903	24,657	40,717	63,800	46,512	49,816	34,907	42,535
Total business-type activities expenses	<u>7,501,325</u>	<u>8,365,837</u>	<u>6,846,639</u>	<u>7,548,020</u>	<u>6,777,415</u>	<u>7,036,124</u>	<u>7,517,186</u>	<u>6,959,950</u>	<u>6,126,887</u>	<u>6,304,748</u>
Total primary government expenses	<u>\$ 37,191,733</u>	<u>\$ 35,393,755</u>	<u>\$ 39,076,346</u>	<u>\$ 34,105,813</u>	<u>\$ 31,538,729</u>	<u>\$ 33,531,821</u>	<u>\$ 35,293,672</u>	<u>\$ 29,333,972</u>	<u>\$ 29,214,803</u>	<u>\$ 31,811,403</u>

City of Marshalltown
Changes in Net Position (continued)
Last Ten Fiscal Years (Accrual Basis of Accounting)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Program Revenues										
Governmental activities										
Charges for service:										
Public safety	\$ 638,298	\$ 527,244	\$ 1,335,335	\$ 538,637	\$ 1,025,001	\$ 409,649	\$ 518,463	\$ 264,966	\$ 150,181	\$ 254,952
Public works	535,390	543,111	961,557	586,097	869,553	443,091	231,554	970,315	1,529,047	658,590
Health and social services	65,241	4,222	25,685	15,259	4,377	7,065	4,250	37,053	52,534	68,187
Culture and recreation	455,313	329,765	889,394	1,185,031	3,205,738	463,866	449,955	468,455	449,155	426,653
Community and economic development	102,862	19,837	37,837	40,519	49,259	93,679	106,562	265,176	278,924	360,999
Other activities	197,400	158,063	301,670	217,877	595,691	117,524	248,336	123,855	171,846	112,992
Operating grants and contributions	9,144,930	12,656,539	7,740,884	7,204,542	6,303,997	6,768,632	7,387,980	6,712,866	6,461,208	6,354,163
Capital grants and contributions	3,455,224	1,295,459	671,318	1,386,180	250,571	1,026,153	1,768,179	519,172	170,084	701,920
Total governmental activities program revenues	<u>14,594,658</u>	<u>15,534,240</u>	<u>11,963,680</u>	<u>11,174,142</u>	<u>12,304,187</u>	<u>9,329,659</u>	<u>10,715,279</u>	<u>9,361,858</u>	<u>9,262,979</u>	<u>8,938,456</u>
Business-type activities										
Charges for service:										
Water pollution control	8,506,422	8,190,886	8,027,211	8,032,176	8,286,670	7,857,197	7,545,682	6,563,351	6,066,644	5,860,659
Storm sewer	1,360,092	1,352,335	1,344,685	1,346,034	1,400,019	1,407,673	1,129,135	948,214	776,483	709,946
Compost	88,476	103,451	56,202	71,202	57,440	67,077	75,803	73,336	74,687	60,223
Transit	150,780	131,937	66,637	76,149	70,385	78,047	57,749	93,352	110,342	124,956
Concessions	32,437	43,135	36,342	23,199	41,003	41,200	37,777	40,917	32,522	39,208
Operating grants and contributions	844,729	1,533,280	732,325	1,121,378	351,965	383,646	381,810	363,188	386,922	407,338
Capital grants and contributions	417,045	666,252	365,186	-	472,223	209,668	432,400	942,209	493,326	444,674
Total business-type activities program revenues	<u>11,399,981</u>	<u>12,021,276</u>	<u>10,628,588</u>	<u>10,670,138</u>	<u>10,679,705</u>	<u>10,044,508</u>	<u>9,660,356</u>	<u>9,024,567</u>	<u>7,940,926</u>	<u>7,647,004</u>
Total primary government program revenues	<u>\$ 25,994,639</u>	<u>\$ 27,555,516</u>	<u>\$ 22,592,268</u>	<u>\$ 21,844,280</u>	<u>\$ 22,983,892</u>	<u>\$ 19,374,167</u>	<u>\$ 20,375,635</u>	<u>\$ 18,386,425</u>	<u>\$ 17,203,905</u>	<u>\$ 16,585,460</u>

City of Marshalltown
Changes in Net Position (continued)
Last Ten Fiscal Years (Accrual Basis of Accounting)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Net (Expense)/Revenue										
Governmental activities	\$ (15,095,750)	\$ (11,493,678)	\$ (20,266,027)	\$ (15,383,651)	\$ (12,457,127)	\$ (17,166,038)	\$ (17,061,207)	\$ (13,012,164)	\$ (13,824,937)	\$ (16,568,199)
Business-type activities	3,898,656	3,655,439	3,781,949	3,122,118	3,902,290	3,008,384	2,143,170	2,064,617	1,814,039	1,342,256
Total primary government net expense	<u>\$ (11,197,094)</u>	<u>\$ (7,838,239)</u>	<u>\$ (16,484,078)</u>	<u>\$ (12,261,533)</u>	<u>\$ (8,554,837)</u>	<u>\$ (14,157,654)</u>	<u>\$ (14,918,037)</u>	<u>\$ (10,947,547)</u>	<u>\$ (12,010,898)</u>	<u>\$ (15,225,943)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property	\$ 12,118,239	\$ 11,579,880	\$ 11,662,441	\$ 10,834,252	\$ 10,611,119	\$ 10,510,365	\$ 10,156,476	\$ 9,534,568	\$ 9,777,342	\$ 10,036,577
Other	6,393,184	7,434,699	6,591,470	6,711,465	6,013,835	4,823,392	5,347,532	6,983,922	5,755,121	5,778,420
Unrestricted										
State generated revenues	1,196,818	1,293,843	1,263,047	1,284,875	1,353,217	1,331,709	1,384,158	1,244,225	845,140	453,645
Investment earnings	1,424,260	326,696	472,386	655,282	678,426	456,079	113,371	90,717	53,042	112,280
Miscellaneous revenues	301,389	725,005	895,268	331,183	297,453	561,844	645,749	551,452	660,348	493,213
Transfers	<u>(13,897)</u>	<u>153,883</u>	<u>(89,501)</u>	<u>(7,276)</u>	<u>(216,758)</u>	<u>(49,377)</u>	<u>1,035,676</u>	<u>(441,321)</u>	<u>(172,735)</u>	<u>(169,951)</u>
Total governmental activities	<u>21,419,993</u>	<u>21,514,006</u>	<u>20,795,111</u>	<u>19,809,781</u>	<u>18,737,292</u>	<u>17,634,012</u>	<u>18,682,962</u>	<u>17,963,563</u>	<u>16,918,258</u>	<u>16,704,184</u>
Business-type activities:										
Investment earnings	859,477	232,822	357,747	442,318	430,951	213,581	76,481	33,763	26,891	38,161
Miscellaneous revenues	-	-	3,250	2,950	-	-	-	-	-	-
Transfers	<u>13,897</u>	<u>(153,883)</u>	<u>89,501</u>	<u>7,276</u>	<u>216,758</u>	<u>49,377</u>	<u>(1,035,676)</u>	<u>441,321</u>	<u>172,735</u>	<u>169,951</u>
Total business-type activities	<u>873,374</u>	<u>78,939</u>	<u>450,498</u>	<u>452,544</u>	<u>647,709</u>	<u>262,958</u>	<u>(959,195)</u>	<u>475,084</u>	<u>199,626</u>	<u>208,112</u>
Total primary government	<u>\$ 22,293,367</u>	<u>\$ 21,592,945</u>	<u>\$ 21,245,609</u>	<u>\$ 20,262,325</u>	<u>\$ 19,385,001</u>	<u>\$ 17,896,970</u>	<u>\$ 17,723,767</u>	<u>\$ 18,438,647</u>	<u>\$ 17,117,884</u>	<u>\$ 16,912,296</u>
Change in Net Position										
Governmental activities	\$ 6,324,243	\$ 10,020,328	\$ 529,084	\$ 4,426,130	\$ 6,280,165	\$ 467,974	\$ 1,621,755	\$ 4,951,399	\$ 3,093,321	\$ 135,985
Business-type activities	<u>4,772,030</u>	<u>3,734,378</u>	<u>4,232,447</u>	<u>3,574,662</u>	<u>4,549,999</u>	<u>3,271,342</u>	<u>1,183,975</u>	<u>2,539,701</u>	<u>2,013,665</u>	<u>1,550,368</u>
Total primary government	<u>\$ 11,096,273</u>	<u>\$ 13,754,706</u>	<u>\$ 4,761,531</u>	<u>\$ 8,000,792</u>	<u>\$ 10,830,164</u>	<u>\$ 3,739,316</u>	<u>\$ 2,805,730</u>	<u>\$ 7,491,100</u>	<u>\$ 5,106,986</u>	<u>\$ 1,686,353</u>

City of Marshalltown
Program Revenues by Function/Program
Last Ten Fiscal Years (Accrual Basis of Accounting)

	Program Revenues by Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Function/Program										
Governmental activities										
Public safety	\$ 1,081,122	\$ 887,343	\$ 2,549,596	\$ 860,439	\$ 1,356,113	\$ 969,017	\$ 1,219,476	\$ 1,215,215	\$ 875,300	\$ 1,478,721
Public works	8,181,691	10,725,589	5,615,482	5,490,074	4,537,044	4,379,697	5,200,920	4,825,946	4,657,620	3,501,138
Health and social services	1,040,506	640,326	486,793	240,431	744,822	682,100	1,213,441	967,598	1,470,156	1,834,718
Culture and recreation	800,652	709,158	1,251,396	2,547,311	3,448,519	1,629,312	1,252,730	670,183	638,615	565,562
Community and economic development	2,585,768	2,158,558	1,751,125	1,441,649	1,570,150	1,551,934	1,535,644	1,559,061	1,447,647	1,387,104
General government	<u>904,919</u>	<u>413,266</u>	<u>309,288</u>	<u>594,238</u>	<u>647,539</u>	<u>117,599</u>	<u>293,068</u>	<u>123,855</u>	<u>173,641</u>	<u>171,213</u>
Total governmental activities	<u>\$ 14,594,658</u>	<u>\$ 15,534,240</u>	<u>\$ 11,963,680</u>	<u>\$ 11,174,142</u>	<u>\$ 12,304,187</u>	<u>\$ 9,329,659</u>	<u>\$ 10,715,279</u>	<u>\$ 9,361,858</u>	<u>\$ 9,262,979</u>	<u>\$ 8,938,456</u>
Business-type activities										
Water pollution control	\$ 8,587,669	\$ 8,425,657	\$ 8,141,787	\$ 8,033,891	\$ 8,286,670	\$ 7,864,148	\$ 7,550,029	\$ 6,976,658	\$ 6,378,473	\$ 5,896,233
Storm sewer	1,695,890	2,609,494	1,595,295	1,349,276	1,435,587	1,610,390	1,557,188	1,477,116	992,924	887,240
Compost	88,476	103,451	56,202	595,175	57,440	67,077	75,803	73,336	74,687	60,223
Transit	995,509	839,539	798,962	668,597	859,005	461,693	439,559	456,540	462,320	764,100
Concessions	<u>32,437</u>	<u>43,135</u>	<u>36,342</u>	<u>23,199</u>	<u>41,003</u>	<u>41,200</u>	<u>37,777</u>	<u>40,917</u>	<u>32,522</u>	<u>39,208</u>
Total business-type activities	<u>\$ 11,399,981</u>	<u>\$ 12,021,276</u>	<u>\$ 10,628,588</u>	<u>\$ 10,670,138</u>	<u>\$ 10,679,705</u>	<u>\$ 10,044,508</u>	<u>\$ 9,660,356</u>	<u>\$ 9,024,567</u>	<u>\$ 7,940,926</u>	<u>\$ 7,647,004</u>

City of Marshalltown
Fund Balances – Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Fund										
Nonspendable	\$ 495,078	\$ 512,340	\$ 386,346	\$ 323,334	\$ 284,681	\$ 256,518	\$ 266,203	\$ 221,785	\$ 237,568	\$ 249,958
Restricted	-	-	57,806	425,925	581,566	932,307	812,092	725,844	694,247	588,928
Committed	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Unassigned	<u>6,257,989</u>	<u>5,857,775</u>	<u>5,698,328</u>	<u>4,206,391</u>	<u>3,822,879</u>	<u>2,953,579</u>	<u>2,551,887</u>	<u>2,520,920</u>	<u>2,371,948</u>	<u>2,663,261</u>
Total general fund	<u>7,003,067</u>	<u>6,620,115</u>	<u>6,392,480</u>	<u>5,205,650</u>	<u>4,939,126</u>	<u>4,392,404</u>	<u>3,880,182</u>	<u>3,718,549</u>	<u>3,553,763</u>	<u>3,752,147</u>
All Other Governmental Funds										
Nonspendable	20,893	234,429	90,381	55,467	34,931	144,786	192,113	169,570	146,258	79,862
Restricted	34,828,628	29,584,123	23,434,094	25,176,208	20,790,563	23,731,636	19,689,514	14,107,300	11,301,502	7,328,052
Unassigned	<u>(1,105,773)</u>	<u>(1,515,496)</u>	<u>(4,772,277)</u>	<u>(512,924)</u>	<u>(111,051)</u>	<u>(339,302)</u>	<u>(98,997)</u>	<u>(195,159)</u>	<u>(84,155)</u>	<u>(270,543)</u>
Total all other governmental funds	<u>33,743,748</u>	<u>28,303,056</u>	<u>18,752,198</u>	<u>24,718,751</u>	<u>20,714,443</u>	<u>23,537,120</u>	<u>19,782,630</u>	<u>14,081,711</u>	<u>11,363,605</u>	<u>7,137,371</u>
Total fund balances of governmental funds	<u>\$ 40,746,815</u>	<u>\$ 34,923,171</u>	<u>\$ 25,144,678</u>	<u>\$ 29,924,401</u>	<u>\$ 25,653,569</u>	<u>\$ 27,929,524</u>	<u>\$ 23,662,812</u>	<u>\$ 17,800,260</u>	<u>\$ 14,917,368</u>	<u>\$ 10,889,518</u>

City of Marshalltown
Changes in Fund Balances – Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	Fiscal Year Ended June 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenues										
Taxes	\$ 18,711,586	\$ 19,232,101	\$ 18,458,836	\$ 17,752,767	\$ 16,829,256	\$ 15,826,177	\$ 16,039,312	\$ 17,018,694	\$ 16,030,409	\$ 16,251,920
Use of money and property	1,495,259	390,573	578,241	700,147	722,104	544,479	208,132	129,003	124,857	169,135
Licenses and permits	402,464	263,037	726,420	295,022	395,611	238,263	285,839	289,261	321,446	391,091
Intergovernmental	11,847,417	13,035,441	9,420,732	8,331,123	7,370,622	8,965,509	10,190,351	7,931,849	7,471,242	6,618,339
Charges for service	963,054	881,478	752,848	834,556	1,404,943	956,493	990,972	1,023,895	964,075	874,840
Special assessments	-	537	3,433	5,603	10,292	6,445	10,406	12,991	14,738	11,688
Miscellaneous	1,097,585	721,591	1,495,368	1,494,352	688,833	606,655	1,084,447	410,616	2,102,572	684,707
Total revenues	34,517,365	34,524,758	31,435,878	29,413,570	27,421,661	27,144,021	28,809,459	26,816,309	27,029,339	25,001,720
Expenditures										
Public safety	11,231,137	10,593,801	9,761,502	10,115,758	8,912,807	10,336,569	9,337,823	8,864,323	8,743,014	8,559,357
Public works	4,785,382	5,134,708	5,338,651	2,993,961	4,596,625	3,872,055	6,930,498	4,208,292	4,669,213	4,985,535
Health and social services	1,108,209	643,545	463,850	471,182	84,067	736,559	1,282,479	1,352,206	1,907,586	1,385,246
Culture and recreation	3,010,864	2,409,067	3,176,177	2,347,201	2,410,945	3,059,464	2,840,820	2,539,673	2,268,546	2,739,578
Community and economic development	3,929,948	4,120,495	4,957,535	3,108,078	2,661,457	2,232,438	1,812,299	1,431,086	1,381,445	3,044,706
General government	1,621,972	1,369,238	1,590,857	1,452,659	1,885,554	1,338,066	1,245,851	1,133,255	1,273,399	1,253,001
Capital outlay	8,728,550	6,196,824	12,345,993	6,825,047	11,432,855	9,628,133	4,477,017	2,554,674	1,439,787	2,944,911
Debt service										
Principal	3,825,000	3,459,243	6,373,486	3,358,486	3,348,761	3,684,361	2,730,690	3,066,991	2,971,716	5,663,840
Interest and other fiscal charges	990,077	786,526	841,620	874,044	773,999	886,842	419,527	436,018	457,343	649,203
Total expenditures	39,231,139	34,713,447	44,849,671	31,546,416	36,107,070	35,774,487	31,077,004	25,586,518	25,112,049	31,225,377
Excess (deficiency) of revenues over (under) expenditures	(4,713,774)	(188,689)	(13,413,793)	(2,132,846)	(8,685,409)	(8,630,466)	(2,267,545)	1,229,791	1,917,290	(6,223,657)
Other Financing Sources (Uses)										
Sale of governmental assets	-	-	-	-	-	-	-	-	-	4,000
Insurance Proceeds	-	283,139	291,467	1,032,556	4,192,646	-	-	-	-	-
Debt issued	10,365,192	9,130,000	8,385,671	5,610,000	2,433,566	12,720,000	6,957,430	2,000,000	2,225,000	67,463
Payment of refunded bonds	-	-	-	-	-	-	-	-	-	-
Premium and accrued interest on debt issued	186,123	400,160	46,433	81,652	-	226,555	136,991	94,422	58,295	-
Transfers in	12,528,634	10,193,495	10,945,116	10,415,126	9,996,948	12,200,051	9,692,037	8,003,404	8,268,840	8,195,955
Transfers out	(12,542,531)	(10,039,612)	(11,034,617)	(10,735,656)	(10,213,706)	(12,249,428)	(8,656,361)	(8,444,725)	(8,441,575)	(8,365,906)
Total other financing sources (uses)	10,537,418	9,967,182	8,634,070	6,403,678	6,409,454	12,897,178	8,130,097	1,653,101	2,110,560	(98,488)
Net change in fund balances	\$ 5,823,644	\$ 9,778,493	\$ (4,779,723)	\$ 4,270,832	\$ (2,275,955)	\$ 4,266,712	\$ 5,862,552	\$ 2,882,892	\$ 4,027,850	\$ (6,322,145)
Debt service as a percentage of noncapital expenditures	15.8%	14.9%	22.2%	16.9%	16.9%	17.5%	11.8%	15.2%	14.5%	22.3%

City of Marshalltown
Tax Revenues by Source – Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

Fiscal year	Property Tax	Tax Increment Financing Tax	Utility ExciseTax	Utility	Hotel/Motel Tax	Local Option Sales Tax	911 Surcharge	Mobile Home Tax	Total
				Franchise Fee					
2013-14	\$ 10,036,577	\$ 1,475,200	\$ 921,454	\$ 163,488	\$ 432,108	\$ 2,936,344	\$ 273,435	\$ 13,314	\$ 16,251,920
2014-15	9,777,342	1,219,210	884,215	223,758	474,474	3,164,249	274,188	12,973	16,030,409
2015-16	9,534,568	1,276,898	903,826	226,548	542,180	4,248,087	273,656	12,931	17,018,694
2016-17	10,156,477	435,098	938,663	217,475	479,576	3,476,514	317,829	17,680	16,039,312
2017-18	10,510,365	169,316	1,105,221	206,702	403,116	3,121,920	280,925	28,612	15,826,177
2018-19	10,611,119	814,444	1,262,499	206,346	567,559	3,330,991	-	36,298	16,829,256
2019-20	10,834,251	580,979	1,647,407	204,641	469,544	4,003,548	-	12,397	17,752,767
2020-21	11,662,441	607,004	1,648,899	199,349	396,745	3,930,728	-	13,670	18,458,836
2021-22	11,579,861	828,771	1,378,432	213,258	518,928	4,697,959	-	14,892	19,232,101
2022-23	12,118,225	447,001	1,326,312	197,261	577,626	4,033,437	-	11,724	18,711,586

City of Marshalltown
General Governmental Tax Revenues by Source
Year Ended June 30, 2023
(Modified Accrual Basis of Accounting)

Fund	Property Tax	Tax Increment Financing Tax	Utility ExciseTax	Utility Franchise Fee	Hotel/Motel Tax	Local Option Sales Tax	Mobile Home Tax	Total
General	\$ 7,190,907	\$ -	\$ 777,247	\$ 197,261	\$ 577,626	\$ -	\$ 6,913	\$ 8,749,954
Tax Increment								
Financing	-	447,001	-	-	-	-	-	447,001
Local Option								
Sales Tax	-	-	-	-	-	4,033,437	-	4,033,437
Property tax	3,726,224	-	416,092	-	-	-	3,651	4,145,967
Debt Service	669,842	-	73,651	-	-	-	639	744,132
Capital Projects	531,252	-	59,322	-	-	-	521	591,095
Total	<u>\$ 12,118,225</u>	<u>\$ 447,001</u>	<u>\$ 1,326,312</u>	<u>\$ 197,261</u>	<u>\$ 577,626</u>	<u>\$ 4,033,437</u>	<u>\$ 11,724</u>	<u>\$ 18,711,586</u>

City of Marshalltown
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Levy Year	Fiscal Year	Residential Property	Commercial Property	Industrial Property	Total Regular Realty	TIF	Agland Realty	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Gross Value	Taxable Assessed Value as a Percentage of Actual Gross Value
2012	2013-14	\$ 449,211,004	\$ 219,544,651	\$ 64,114,746	\$ 732,870,401	\$ 44,270,422	\$ 4,695,878	\$ 781,836,701	14.18432	\$ 1,333,053,884	58.650%
2013	2014-15	434,833,408	202,005,765	58,618,711	695,457,884	37,409,137	4,496,113	737,363,134	14.76356	1,281,885,530	57.522%
2014	2015-16	448,390,423	183,199,944	57,943,159	689,533,526	40,194,757	4,601,327	734,329,610	14.76257	1,322,550,079	55.524%
2015	2016-17	477,738,442	184,047,569	60,250,209	722,036,220	14,353,482	4,665,045	741,054,747	15.28158	1,356,883,195	54.614%
2016	2017-18	462,642,384	213,234,801	70,301,288	746,178,473	5,394,151	4,680,367	756,252,991	15.28158	1,445,382,350	52.322%
2017	2018-19	504,172,982	189,737,930	56,495,980	750,406,892	24,539,106	4,683,585	779,629,583	15.28158	1,569,617,962	49.670%
2018	2019-20	493,017,822	219,841,198	65,351,198	778,210,218	17,723,868	4,771,279	800,705,365	15.38434	1,644,866,326	48.679%
2019	2020-21	534,421,951	205,938,772	55,862,462	796,223,185	17,610,264	5,119,874	818,953,323	15.38434	1,715,353,797	47.743%
2020	2021-22	549,890,991	201,679,406	58,282,660	809,853,057	24,793,485	5,118,609	839,765,151	15.36163	1,726,123,779	48.650%
2021	2022-23	559,050,263	220,402,490	60,528,379	839,981,132	13,036,223	5,153,952	858,171,307	15.36163	1,814,664,474	47.291%

		Rollback Factors by Class				
		Tax Exempt		Multi-		
Fiscal Year	Gas & Electric	Property	Residential	Residential	Agricultural	Commercial
2013-14	\$ 153,467,212	\$ 112,570,348	52.81660		59.93340	100.00000
2014-15	165,363,180	156,351,613	54.40020		43.39970	95.00000
2015-16	203,378,461	148,643,971	55.73350		44.02100	90.00000
2016-17	226,574,365	168,759,389	55.62590	86.25000	46.10680	90.00000
2017-18	307,764,842	171,600,722	56.93910	82.50000	47.49960	90.00000
2018-19	375,124,239	172,069,004	56.91800	75.00000	56.13240	90.00000
2019-20	375,124,239	170,951,592	55.07430	71.25000	81.48320	90.00000
2020-21	445,705,906	185,817,935	56.40940	67.50000	84.03050	90.00000
2021-22	441,966,524	232,590,253	54.13020	63.75000	89.04120	90.00000
2022-23	455,112,249	272,809,951	54.13020	63.75000	89.04120	90.00000

Source: Marshall County Auditor's Office and IA Dept of Mgmt website.

Notes: Effective with the January 1, 1999 valuations, Alliant Energy, the local gas and electric provider, is assessed a utility excise tax instead of taxes based upon property valuations.

Starting with levy year 2021, the tax-exempt property is only for the City properties. Prior to this, it was for all of Marshall County.

Each year the State of Iowa assigns a rollback factor to calculate the percent of assessed value which will be taxable.

This rate is assigned per property classification and can fluctuate each year. Industrial property is taxed at 100% of its gross assessed value.

City of Marshalltown
Tax Rates – Direct and Overlapping Governments
Last Ten Fiscal Years (Per \$1,000 Assessed Valuations)

Levy year Jan 1,	Collection Year	Marshall County	Community Schools	Marshalltown	City Assessor	Community College	County Extension	State of Iowa	Total
2012	2013-14	7.44499	17.52934	14.18432	0.27661	1.80632	0.13567	0.00330	41.38055
2013	2014-15	7.44499	18.15000	14.76355	0.29712	1.79487	0.15194	0.00330	42.60577
2014	2015-16	7.44499	18.33104	14.76257	0.29197	1.78170	0.15594	0.00330	42.77151
2015	2016-17	6.94499	17.97478	15.28158	0.25199	1.74505	0.15749	0.00330	42.35918
2016	2017-18	6.71518	17.94963	15.28158	0.23909	1.36842	0.14644	0.00310	41.70344
2017	2018-19	6.32150	17.99365	15.28158	0.21350	0.99668	0.14541	0.00290	40.95522
2018	2019-20	6.01018	18.33190	15.38434	0.21338	0.88410	0.14882	0.00290	40.97562
2019	2020-21	6.01018	18.34688	15.38434	0.26530	1.58101	0.15050	0.00270	41.74091
2020	2021-22	6.20707	18.13904	15.36163	0.26619	1.65540	0.14816	0.00260	41.78009
2021	2022-23	6.23143	17.86083	15.36163	0.49548	1.74287	0.14617	0.00240	41.84081

Source: Marshall County Auditor's Office

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Marshalltown. 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 Marshalltown
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	Jan 1, 2021 Taxable Assessed Value Payable 22- 23	Rank	Percentage of Total City Taxable Assessed Value	Jan 1, 2012 Taxable Assessed Value Payable 13- 14	Rank	Percentage of Total City Taxable Assessed Value
IES Utilities(Interstate Power)	\$ 75,402,635	1	8.0%	\$ 58,800,965	1	7.6%
Menard, Inc	24,857,424	2	2.6%	8,691,000	8	1.1%
Emerson Process Mgt/Fisher Controls	18,500,013	3	2.0%	19,661,785	2	2.5%
UnityPoint Health Marshalltown	12,115,782	4	1.3%			
Lennox Manufacturing Inc	12,016,778	5	1.3%	13,950,275	4	1.8%
Walmart, Real Estate Business	9,960,354	6	1.1%	10,022,453	5	1.3%
Swift, Pork Company	9,574,420	7	1.0%	9,866,189	6	1.3%
Swift & Company	8,901,027	8	0.9%	9,361,884	7	1.2%
ITC Midwest LLC	5,830,594	9	0.6%			1.1%
Union Pacific Railroad Co.	5,131,252	10	0.5%			
MMSC, Ventures Inc				18,145,180	3	2.3%
Marshalltown, Center IA LLC				5,035,002	9	0.6%
Packaging Corporation of America				4,880,815	10	0.6%
	<u>\$ 182,290,279</u>		<u>19.3%</u>	<u>\$ 158,415,548</u>		<u>21.4%</u>

Calendar Year	Taxable Retail Sales
2013	\$ 346,378,427
2014	328,920,980
2015	331,780,905
2016	352,326,540
2017	360,825,713
2018	361,952,957
2019	375,183,985
2020	359,899,562
2021	394,288,419
2022	391,059,559

Source: Iowa Department of Revenue Sales and Use Tax Report based on fiscal year ending March 31 following the calendar year.

City of Marshalltown
Property Tax Levies and Collections
Last Ten Fiscal Years

Collection year	Levy year	Current levy	Collected within the fiscal year of the levy		Delinquent tax collections (3)	Total tax collections	Collections to total tax levy (2)
			Amount (1)	Percent of levy collected (2)			
2013-14	2012	\$ 10,535,094	\$ 10,478,161	99.46%	4,710	\$ 10,482,871	99.50%
2014-15	2013	10,397,290	10,381,760	99.85%	6,716	10,388,476	99.92%
2015-16	2014	10,329,114	10,314,800	99.86%	2,945	10,317,745	99.89%
2016-17	2015	11,100,009	11,056,848	99.61%	1,976	11,058,824	99.63%
2017-18	2016	11,436,367	11,386,656	99.57%	1,352	11,388,008	99.58%
2018-19	2017	11,502,245	11,155,160	96.98%	1,352	11,156,512	96.99%
2019-20	2018	12,004,303	11,392,194	94.90%	4,538	11,396,732	94.94%
2020-21	2019	12,285,038	11,974,777	97.47%	207,295	12,182,072	99.16%
2021-22	2020	12,483,630	12,326,315	98.74%	139,857	12,466,172	99.86%
2022-23	2021	12,999,858	12,819,670	98.61%	9,710	12,829,380	98.69%

(1) Current tax collections reflect payments received by the Marshall 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) 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.

(3) Delinquent tax collections reflect 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.

Source: General Purpose Financial Statements

City of Marshalltown
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Governmental Activities		Business-type Activities				Percentage of			
	General	Notes	General		Sewer	Total Primary	Personal	Personal	Population	Per Capita
	Obligation Bonds	Payable	Obligation Bonds	Revenue Bonds	Bonds - Direct Borrowings	Government	Income	Income		
2014	\$ 21,185,242	\$ 81,304	\$ 4,720,834	\$ 12,727,000	\$ -	\$ 38,714,380	\$ 21,880	\$ 1,769	27,844	1,390
2015	20,512,103	44,588	4,705,702	11,710,000	619,452	37,591,845	22,512	1,670	27,727	1,356
2016	19,519,042	32,597	4,343,820	16,308,000	522,266	40,725,725	22,403	1,818	27,727	1,469
2017	23,718,996	149,337	6,593,854	14,911,000	423,838	45,797,025	22,535	2,032	27,328	1,676
2018	32,961,820	109,976	6,061,806	13,473,000	324,152	52,930,754	23,059	2,295	27,280	1,940
2019	32,022,168	71,215	5,504,758	12,009,000	223,193	49,830,334	23,042	2,163	27,068	1,841
2020	34,315,035	42,729	4,950,649	10,991,000	2,490,461	52,789,874	24,060	2,194	26,666	1,980
2021	36,200,580	139,914	7,440,520	9,834,000	3,369,550	56,984,564	24,600	2,316	27,591	2,065
2022	42,188,885	125,671	6,502,709	8,542,000	3,471,000	60,830,265	26,000	2,340	27,388	2,221
2023	48,625,970	325,863	5,559,898	7,224,000	5,416,002	67,151,733	27,718	2,423	27,574	2,435

Source: Census Quick Facts

City of Marshalltown
 Ratios of General Bonded Debt Outstanding
 Last Ten Fiscal Years

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Estimated Actual Taxable Value of	
	General Obligation			Property	Per Capita
	Bonds	Notes Payable	Total		
2014	\$ 25,906,076	\$ 81,304	\$ 25,987,380	1.42%	\$ 941.54
2015	25,217,805	44,588	25,262,393	1.39%	911.11
2016	23,862,862	32,597	23,895,459	1.31%	880.65
2017	30,312,850	149,337	30,462,187	1.67%	1,113.93
2018	39,023,626	109,976	39,133,602	2.15%	1,434.52
2019	37,526,926	71,215	37,598,141	2.06%	1,389.03
2020	39,265,684	42,729	39,308,413	2.16%	1,544.22
2021	43,641,100	139,914	43,781,014	2.40%	1,708.91
2022	48,691,594	125,671	48,817,265	2.68%	1,895.12
2023	54,185,868	325,863	54,511,731	2.98%	2,172.00

City of Marshalltown
Direct and Overlapping Governmental Activities Debt
As of June 30, 2023

Name of Governmental Unit	Debt Outstanding	Percentage Applicable to Marshalltown	City of Marshalltown Share of Debt
Iowa Valley Schools	\$ 23,690,000	49.20%	\$ 11,655,860
Marshalltown Community School District	2,005,000	86.12%	1,726,638
Marshall County	<u>3,495,000</u>	46.18%	<u>1,613,924</u>
	29,190,000		14,996,422
City of Marshalltown	<u>48,951,833</u>	100.00%	<u>48,951,833</u>
	<u><u>\$ 78,141,833</u></u>		<u><u>\$ 63,948,255</u></u>

Source:

- 1) State of Iowa Treasurer's Office
- 2) IA Valley School District

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Marshalltown. 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 governments.

City of Marshalltown
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year Ending June 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Gross assessed valuations:										
Regular realty	\$ 1,351,109,942	\$ 1,264,193,716	\$ 1,256,879,027	\$ 1,198,094,512	\$ 1,176,284,153	\$ 1,139,671,155	\$ 1,123,584,265	\$ 1,322,550,079	\$ 1,281,885,530	\$ 1,135,316,250
Utility	455,112,249	441,966,524	445,705,906	435,377,442	375,124,239	307,764,842	226,574,365	203,378,461	165,363,180	153,467,212
Incremental	13,036,223	24,793,485	17,610,264	17,723,868	24,539,106	5,394,151	14,353,482	40,194,757	37,409,137	44,270,422
Total actual valuations applicable to debt	<u>1,819,258,414</u>	<u>1,730,953,725</u>	<u>1,720,195,197</u>	<u>1,651,195,822</u>	<u>1,575,947,498</u>	<u>1,452,830,148</u>	<u>1,364,512,112</u>	<u>1,566,123,297</u>	<u>1,484,657,847</u>	<u>1,333,053,884</u>
Debt limit - 5% of total actual valuations applicable to debt	<u>90,962,921</u>	<u>86,547,686</u>	<u>86,009,760</u>	<u>82,559,791</u>	<u>78,797,375</u>	<u>72,641,507</u>	<u>68,225,606</u>	<u>78,306,165</u>	<u>74,232,892</u>	<u>66,652,694</u>
Amount of debt applicable to limitation:										
General obligation bonds and notes	53,560,863	47,950,671	43,222,302	38,757,729	37,086,215	38,914,128	30,508,175	24,204,863	25,734,040	26,216,304
Urban Renewal Rebate agreements	<u>2,011,872</u>	<u>1,760,833</u>	<u>2,032,149</u>	<u>3,527,122</u>	<u>3,727,567</u>	<u>3,907,856</u>	<u>4,023,000</u>	<u>1,690,000</u>	-	-
Total debt applicable to limitation	<u>55,572,735</u>	<u>49,711,504</u>	<u>45,254,451</u>	<u>42,284,851</u>	<u>40,813,782</u>	<u>42,821,984</u>	<u>34,531,175</u>	<u>25,894,863</u>	<u>25,734,040</u>	<u>26,216,304</u>
Less:										
Funds available from:										
Debt service	234,604	181,194	140,449	146,008	154,543	111,879	237,889	107,604	2,722,301	2,517,292
Special revenue	<u>195,666</u>	<u>480,010</u>	<u>348,568</u>	<u>507,304</u>	<u>534,114</u>	<u>501,381</u>	<u>943,301</u>	-	-	-
Total debt applicable to debt margin	<u>55,142,465</u>	<u>49,050,300</u>	<u>44,765,434</u>	<u>41,631,539</u>	<u>40,125,125</u>	<u>42,175,991</u>	<u>33,349,985</u>	<u>25,787,259</u>	<u>23,011,739</u>	<u>23,699,012</u>
Legal debt margin	<u>\$ 35,820,456</u>	<u>\$ 37,497,386</u>	<u>\$ 41,244,326</u>	<u>\$ 40,928,252</u>	<u>\$ 38,672,250</u>	<u>\$ 30,465,516</u>	<u>\$ 34,875,621</u>	<u>\$ 52,518,906</u>	<u>\$ 51,221,153</u>	<u>\$ 42,953,682</u>

City of Marshalltown
Pledged – Revenue Coverage
Last Ten Fiscal Years

Water Pollution Control				Debt Service Requirements			
Year	Gross Revenue	Expenses (1)	Available For Debt Service	Principal	Interest & other debt	Total	Coverage
					expense		
2013-14	\$ 5,897,218	\$ 2,994,802	\$ 2,902,416	\$ 595,000	\$ 307,956	\$ 902,956	3.21
2014-15	6,091,170	2,731,357	3,359,813	1,017,000	503,890	1,520,890	2.21
2015-16	6,593,505	3,246,028	3,347,477	1,402,000	641,312	2,043,312	1.64
2016-17	7,552,524	3,535,085	4,017,439	1,397,000	426,022	1,823,022	2.20
2017-18	8,017,913	3,000,387	5,017,526	1,438,000	389,721	1,827,721	2.75
2018-19	8,622,756	2,300,008	6,322,748	1,464,000	352,330	1,816,330	3.48
2019-20	8,406,006	3,105,396	5,300,610	1,102,000	311,559	1,413,559	3.75
2020-21	8,305,110	2,782,206	5,522,904	1,399,000	299,885	1,698,885	3.25
2021-22	8,384,092	3,124,297	5,259,795	1,493,000	186,195	1,679,195	3.13
2022-23	9,243,516	3,127,960	6,115,556	1,493,000	184,495	1,677,495	3.65

(1) Total operating expenses, less depreciation.

Sources: City Financial Records and Water Works Financial Records

City of Marshalltown
Demographic and Economic Statistics
Last Ten Fiscal Years

Calendar Year	Median Age (Zip 50158)	School Enrollment		Unemployment Percent
		Public	Private	
	(1)	(2)	(3)	(4)
2014	37.3	5,085	218	5.9%
2015	35.3	5,385	216	5.0%
2016	35.3	5,322	221	4.0%
2017	36.1	5,435	215	3.7%
2018	36.6	5,458	227	4.0%
2019	35.9	5,173	269	2.8%
2020	37.8	5,420	232	6.3%
2021	37.5	5,076	257	6.2%
2022	37.0	5,287	231	4.5%
2023	38.5	5,352	275	6.8%

Note: Total personal income information for the City of Marshalltown is not available.

Sources:

- (1) Citydata.com web site
- (2) Iowa Department of Education
- (3) Iowa Dept of Education website for nonpublic schools: St. Francis Catholic School, and Marshalltown Christian School
- (4) Job Service of Iowa: <http://www.iowaworkforce.org>

City of Marshalltown
Principal Employers
Current Year and Nine Years Ago

Employer	Industry	2023- Employees	2014- Employees
(JBS) Swift & Company	Pork processors	2,300	2,300
Emerson Process Mgt/Fisher Controls	Valves and regulators manufacturer	1,135	1,200
Lennox Industries, Inc	Furnace and air conditioning manufacturer	915	800
Iowa Veteran's Home	Hospital Care Facility	865	1,000
Marshalltown Community School District	Education	850	1,002
Unity Point Health	Hospital	400	715
HyVee Food Stores *	Grocery store	340	340
Wal-Mart*	Retail	300	325
Marshalltown Community College	Education	835	245
City of Marshalltown*	Municipal government	190	212
Marshall County	County government	180	176
McFarland Clinic PC	Medical clinic	145	223

Note: Total employment information for the City of Marshalltown is not available. Consequently, each employer's percentage of total employment can not be calculated.

Source: Marshalltown Chamber of Commerce

* Includes full time, part time and seasonal employees

City of Marshalltown
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

Function/Program	Full-time-Equivalent Employees as of June 30									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public Safety	74.04	77.8	90.39	91.77	90.71	93.25	90.26	98.28	97.32	99.1
Public Works	18.16	18.52	22.8	20.63	19.35	20.72	20.46	20.61	21.14	21.02
Health and Social Services	1.6	2.05	2.16	1.88	0.39	1.94	4.13	8.38	9.44	8.49
Culture and Recreation	29.23	29.58	27.82	30.27	28.62	28.55	26.81	26.39	27.28	27.6
Community and Economic Development	3.32	2.98	3.04	2.75	3.81	3.39	2.26	2.6	3.29	4.21
General Government	16.4	15.71	16.01	16.04	15.93	15.62	15.93	15.57	17.67	17.91
Business-Type	32.64	33.52	32.63	33.14	29.14	29.9	29.01	32.57	32.25	32.89
Capital Projects	-	-	-	-	-	-	-	-	-	-
Total	<u>175.39</u>	<u>180.16</u>	<u>194.85</u>	<u>196.48</u>	<u>187.95</u>	<u>193.37</u>	<u>188.86</u>	<u>204.40</u>	<u>208.39</u>	<u>211.22</u>

Sources: City Department information.

City of Marshalltown
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year Ending June 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government										
Building Permits:										
New Construction:										
Number of permits	31	18	133	79	205	47	28	29	46	42
Value of permits	32,306,635	6,743,756	34,501,000	14,423,000	14,258,000	18,955,000	22,091,000	13,434,000	27,124,000	29,427,000
Remodeling, repairs and additions:										
Number of permits	94	107	113	92	158	55	120	102	80	72
Value of permits	3,233,705	10,856,423	89,965,000	22,783,000	29,092,000	12,399,000	7,434,000	11,915,000	10,719,000	24,001,000
Police										
Physical arrests	1,730	2,250	2,032	1,899	2,955	2,392	2,320	2,216	3,114	3,438
Violations:										
Parking	2,943	2,375	3,519	3,890	2,850	4,832	2,775	3,005	5,420	5,835
Traffic	2,291	1,704	1,165	1,683	2,654	2,662	1,801	1,255	1,889	1,803
Drunk driving	125	126	98	120	110	140	131	100	122	164
Narcotics	375	311	310	331	393	438	396	358	577	449
Fire										
Emergency responses	3,423	3,174	2,834	2,705	2,749	2,573	2,653	2,527	2,530	2,321
Fires extinguished	80	86	67	86	83	166	156	131	127	112
Inspections	308	269	189	261	223	343	555	519	223	471
Parks and recreation										
Adult team sports										
Leagues	5	6	5	4	4	4	6	6	8	12
Participation	6,186	5,975	6,796	4,280	7,782	8,165	9,327	9,656	8,492	5,670
Youth activities										
Programs	18	18	10	8	18	23	30	27	32	33
Participation	2,978	2,281	1,410	861	1,980	2,955	3,256	3,224	3,249	3,502
Library										
Volumes in collection	107,055	260,211	105,021	209,589	127,867	194,703	144,143	143,783	100,376	101,034
Total volumes borrowed	241,846	268,250	184,450	199,014	245,730	281,205	250,941	287,092	274,787	290,606
Sewage system										
Per million										
Daily average treatment in gallons	3.59	3.38	3.34	4.30	5.64	3.08	3.95	4.73	4.26	4.75
Maximum daily capacity of treatment plant in thousands of gallons	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440
Sewer customers served	9,532	9,546	9,456	9,450	9,286	9,877	10,159	9,481	9,785	9,383
* Computer software was counting sewer credit meters										
Sewer rates in effect										
Base charge per month	\$24.13	\$23.99	\$23.75	\$23.75	\$23.75	\$22.67	\$20.25	\$17.57	\$15.60	\$14.31
Flow charge per 100 cubic feet	\$3.13	\$3.11	\$3.08	\$3.08	\$3.08	\$2.94	\$2.63	\$2.27	\$2.11	\$2.03
Transit										
Total route miles	129,374	139,511	126,047	124,793	122,545	142,667	131,829	134,737	110,394	133,405
# of passengers	117,609	97,581	61,066	76,490	76,132	100,178	90,353	101,805	111,542	104,513
General Elections - November of each year										
Registered voters	24,620	15,592	15,592	22,911	22,911	23,072	24,920	16,231	25,549	15,796
Number of votes cast	16,898	2,351	10,878	2,743	2,743	2,437	18,175	3,492	13,844	N/A
Percentage of registered voters voting	50.55%	15.08%	69.77%	11.97%	11.97%	10.56%	72.93%	21.51%	54.19%	N/A

Sources: City Department information.

City of Marshalltown
Capital Asset and Employment Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year Ending June 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Police										
# of stations	1	1	1	1	1	1	1	1	1	1
# of employees	65	63	69	68	70	70	62	57	55	55
Non-dispatch	49	48	51	52	54	57	49	45	42	43
Dispatch	16	15	15	16	14	13	13	12	13	12
Fire										
# of stations	1	1	1	1	1	1	1	1	1	1
# of employees	28	28	28	28	29	27	29	28	28	27
Parks and recreation										
Park areas										
# parks	23	25	23	23	25	25	21	21	26	26
# acres	321	321	316	316	357	357	210	210	328	328
Athletics										
# Baseball/softball fields	5	5	5	5	3	3	5	5	6	6
# Soccer/football fields	4	4	4	4	8	8	0	0	6	6
# Tennis courts	3	3	2	2	1	1	5	5	12	12
# Basketball Courts	6	6	6	6	5	5	4	4		
Other										
# playgrounds	21	20	20	20	19	19	20	20	21	21
Miles of bike trails	14.73	14.73	14.26	14.26	12.5	12.5	7	7	9.6	9.6
# Swimming pools	1	1	1	1	1	1	1	1	1	1
# Park Shelters	28	28	28	29	29	29	29	29		
Public works										
Streets:										
Paved	158.77	158.37	158	157.5	157.5	157.5	157.5	157.5	157.5	157.5
Unpaved	5.8	5.8	5.8	5.8	5.8	5.8	5.8	5.8	5.8	5.8
Sewage system										
Number of treatment plants	1	1	1	1	1	1	1	1	1	1
Miles of sewers										
Storm	62	60.9	60.9	60.9	60.9	60.9	60.48	60.48	59.7	59.31
Sanitary	150.8	150.9	150.9	150.7	150.7	150.7	148.85	148.85	146.6	146.5
Transit										
# of buses	10	9	10	9	9	8	7	8	10	8
Education - Public and private										
Number of elementary schools	6	7	7	6	6	8	7	6	6	8
Number of elementary school instructors	243	242	238	185	188	205	262	283	299	305
Number of secondary schools	3	4	3	4	4	4	2	3	3	3
Number of secondary school instructors	175	186	171	226	224	204	150	280	250	238
Cemeteries										
Number of facilities	2	2	2	2	2	2	2	2	2	2
Number of acres										
Developed	135	135	135	135	135	135	135	135	135	135
Undeveloped	80	80	80	80	80	80	80	80	80	80
Hospitals										
Number of hospitals	1	1	1	1	1	1	1	1	1	1
Number of beds	25	25	49	49	49	49	49	49	125	125

Sources: City Department information.

Note: as of January 15, 2018, the dispatch employees became employees of Marshall County Communications Commission, rather than City employees.

City of Marshalltown
Water Pollution Control
Historic Earnings
Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenues:										
Sewer Rental	\$ 8,430,549	\$ 8,154,149	\$ 7,989,142	\$ 7,963,422	\$ 8,210,143	\$ 7,738,899	\$ 7,370,973	\$ 6,341,560	\$ 5,875,990	\$ 5,611,519
Interest Income	737,092	193,206	277,899	373,830	336,086	160,716	62,404	30,154	24,526	36,356
Grants	-	-	-	1,715	-	-	-	-	-	39,669
Miscellaneous	<u>75,875</u>	<u>36,737</u>	<u>38,069</u>	<u>68,754</u>	<u>76,527</u>	<u>118,298</u>	<u>119,147</u>	<u>221,791</u>	<u>190,654</u>	<u>218,797</u>
Total revenues	<u>9,243,516</u>	<u>8,384,092</u>	<u>8,305,110</u>	<u>8,407,721</u>	<u>8,622,756</u>	<u>8,017,913</u>	<u>7,552,524</u>	<u>6,593,505</u>	<u>6,091,170</u>	<u>5,906,341</u>
Expenses:										
Costs of Service	3,127,960	3,124,297	2,782,206	3,105,396	2,290,877	3,000,387	3,543,159	3,217,648	2,678,407	2,994,802
Depreciation	1,938,678	1,820,603	1,729,029	1,701,557	1,618,145	1,583,463	1,470,579	1,487,116	1,283,352	1,269,460
Debt Service	<u>2,137,895</u>	<u>2,178,467</u>	<u>2,288,090</u>	<u>2,014,216</u>	<u>2,426,037</u>	<u>2,430,979</u>	<u>2,426,016</u>	<u>2,492,501</u>	<u>1,502,938</u>	<u>1,252,956</u>
Total expenses	<u>7,204,533</u>	<u>7,123,367</u>	<u>6,799,325</u>	<u>6,821,169</u>	<u>6,335,059</u>	<u>7,014,829</u>	<u>7,439,754</u>	<u>7,197,265</u>	<u>5,464,697</u>	<u>5,517,218</u>
Net Income (Loss)	<u>\$ 2,038,983</u>	<u>\$ 1,260,725</u>	<u>\$ 1,505,785</u>	<u>\$ 1,586,552</u>	<u>\$ 2,287,697</u>	<u>\$ 1,003,084</u>	<u>\$ 112,770</u>	<u>\$ (603,760)</u>	<u>\$ 626,473</u>	<u>\$ 389,123</u>

Water Pollution Control Historic Coverage
Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Net Income (Loss)	\$ 2,038,981	\$ 1,260,725	\$ 1,505,785	\$ 1,586,552	\$ 2,287,697	\$ 1,003,084	\$ 112,770	\$ (603,760)	\$ 626,473	\$ 389,123
Add depreciation	1,938,678	1,820,603	1,729,029	1,701,557	1,618,145	1,618,145	1,470,579	1,487,116	1,283,352	1,269,460
Add debt retirement	<u>2,137,895</u>	<u>2,178,467</u>	<u>2,288,090</u>	<u>2,014,216</u>	<u>2,426,037</u>	<u>2,430,979</u>	<u>2,426,016</u>	<u>2,492,501</u>	<u>1,502,938</u>	<u>1,252,956</u>
Net income available for debt service	<u>\$ 6,115,554</u>	<u>\$ 5,259,795</u>	<u>\$ 5,522,904</u>	<u>\$ 5,302,325</u>	<u>\$ 6,331,879</u>	<u>\$ 5,052,208</u>	<u>\$ 4,009,365</u>	<u>\$ 3,375,857</u>	<u>\$ 3,412,763</u>	<u>\$ 2,911,539</u>
Historic debt service	\$ 2,137,895	\$ 2,178,467	\$ 2,288,090	\$ 2,014,216	\$ 2,426,037	\$ 2,430,979	\$ 2,426,016	\$ 2,492,501	\$ 1,502,938	\$ 1,252,956
Historic coverage	2.86	2.41	2.41	2.63	2.61	2.08	1.65	1.35	2.27	2.32
Projected max future debt	\$ 2,763,891	\$ 2,384,787	\$ 2,384,787	\$ 2,384,787	\$ 2,430,980	\$ 2,430,980	\$ 2,430,980	\$ 2,430,980	\$ 1,343,085	\$ 1,343,085
Projected coverage	2.21	2.21	2.32	2.22	2.60	2.08	1.65	1.39	2.54	2.17

City of Marshalltown
Water Pollution Control
Number of Customers by Type
Last Ten Fiscal Years

Year	Residential	Multi-Family	Commercial	Industrial	Total	Incr (Decr)
2014	8,469	397	824	50	9,740	331
2015	8,505	398	823	51	9,777	37
2016	8,525	394	840	50	9,809	32
2017	8,730	389	988	52	10,159	350
2018	8,751	396	964	52	10,163	4
2019	8,785	390	954	49	10,178	15
2020	8,832	391	959	48	10,230	52
2021	8,846	387	946	50	10,229	-1
2022	8,915	362	947	53	10,277	48
2023	8,922	357	937	53	10,269	-8

Prior years included credit meters. Information based upon number of meters.

City of Marshalltown

Water Pollution Control

Present Net Position

As of June 30, 2023

Sewer Revenue Operating and Maintenance Accounts	\$ 559,438
Sewer Revenue Sinking Reserve Fund Account	139,016
Additional Capital Replacement Fund Account	1,242,085
Undesignated	<u>19,361,771</u>
Total Water Pollution Control Net Position	<u><u>\$ 21,302,310</u></u>

City of Marshalltown
Water Pollution Control
Major Users – Two Year Comparison

	2023			2022		
	Avg Gallons Per Month	Monthly Bill	2023 Ranking	Avg Gallons Per Month	Monthly Bill	2022 Ranking
JBS Swift & Company	67,753,523	\$ 251,369	1	70,897,718	\$ 231,055	1
IA Veterans Home	1,657,007	6,952	2	1,613,561	6,706	2
Emerson Processing/Fisher Controls	720,636	3,037	3	840,627	3,505	3
Marshalltown Community School District	641,098	2,705	4	677,314	2,829	4
GGG Washes LLC	594,972	2,512	5	N/A	N/A	N/A
Central Iowa Truckwash LLC	584,562	2,468	6	519,050	2,173	5
Sunset Village Mobile Home Park	537,625	2,272	7	514,375	2,154	7
Unity Point Health	497,545	2,104	8	360,910	1,518	9
Packaging Corporation	477,411	2,020	9	518,613	2,171	6
Dada Hospitality, LLC	429,601	1,820	10	406,476	1,707	8
Supershine/Rainbow Carwash I & III				326,315	1,375	10

Source: City Financial Records and Marshalltown Water Works

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Compliance Section

June 30, 2023

City of Marshalltown



**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 the City Council
City of Marshalltown, Iowa

We have audited, in accordance with 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Marshalltown, Iowa (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 27, 2024. Our report includes a reference to other auditors who audited the financial statement of the Marshalltown Waterworks, as described in our report on the City'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.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City'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 the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2023 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City and are reported in Part IV of the accompanying schedule of findings and questioned costs. 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.

The City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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'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's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Dubuque, Iowa
June 27, 2024



Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Honorable Mayor and
Members of the City Council
City of Marshalltown, Iowa

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Marshalltown, Iowa's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Dubuque, Iowa
June 27, 2024

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City of Marshalltown
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
Department of Commerce				
Direct program				
Economic Development Cluster				
Economic Adjustment Assistance	11.307		\$ 1,875,221	\$ -
Department of Housing and Urban Development				
Pass-through program from				
Iowa Economic Development Authority				
COVID-19 - Community Development Block Grants/States Program and Non-Entitlement Grants in Hawaii	14.228	20-CVN-015	13,354	-
Community Development Block Grants/ States Program and Non-Entitlement Grants in Hawaii	14.228	21-CF-003	2,285	-
Community Development Block Grants/ States Program and Non-Entitlement Grants in Hawaii	14.228	21-HSGU-006	238,379	-
Community Development Block Grants/ States Program and Non-Entitlement Grants in Hawaii	14.228	21-DTR-004	24,187	-
Community Development Block Grants/ States Program and Non-Entitlement Grants in Hawaii	14.228	19-OT-005	23,355	-
Total			301,560	-
Direct program				
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers	14.871		1,288,452	-
Lead Hazard Reduction Grant Program	14.900		1,068,259	-
Total Department of Housing and Urban Development			2,658,271	-
Department of Justice				
Pass-through program from				
Iowa Department of Justice				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-H1157-IA-VD	2,811	-
Violence Against Women Formula Grants	16.588	VW-21-06-CJ	1,786	-
Violence Against Women Formula Grants	16.588	15JOVW-22-GG- 00420-STOP	41,415	-
Total			43,201	-
Direct program				
Bulletproof Vest Partnership Program	16.607		6,633	-

City of Marshalltown
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
Department of Justice (continued)				
Pass-through program from				
Iowa Department of Justice				
Public Safety Partnership and Community				
Policing Grants	16.710	15JCOPS-21CG- 02316-SPPS	\$ 89,464	86,353
Marshall County				
Edward Byrne Memorial Justice				
Assistance Grant Program	16.738	20-JAG-444548	27,333	-
Direct program				
Edward Byrne Memorial Justice				
Assistance Grant Program	16.738		16,433	8,217
Edward Byrne Memorial Justice				
Assistance Grant Program	16.738		5,693	-
Total			49,459	8,217
Total Department of Justice			191,568	8,217
Department of Transportation				
Direct program				
Airport Improvement Program	20.106		55,605	-
Pass-through program from				
Iowa Department of Transportation				
Formula Grants for Rural Areas and				
Tribal Transit Program	20.509	2019-024-02-SFY22	219,177	-
COVID-19 - Formula Grants for Rural Areas				
and Tribal Transit Program	20.509	2022-009-00-FY22	97,845	-
COVID-19 - Formula Grants for Rural Areas	20.509	2020-010-00	297,288	-
and Tribal Transit Program				
Total			614,310	-
Highway Safety Cluster				
State and Community Highway Safety	20.600	PAP 20-402 MOAL, Task 11-00-00	1,581	-
State and Community Highway Safety	20.600	PAP 23-402 MOPT, Task00-55-00	4,536	-
Cluster total			6,117	-
Total Department of Transportation			676,032	-

City of Marshalltown
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
Department of the Treasury				
Direct program				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027		\$ 87,070	\$ -
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027		546,204	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027		<u>63,416</u>	<u>60,063</u>
Total Department of the Treasury			<u>696,690</u>	<u>60,063</u>
Environmental Protection Agency:				
Direct program				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Clean/ Cooperative Agreements	66.818		<u>122,529</u>	<u>-</u>
Department of Homeland Security				
Pass-through program from				
Iowa Department of Homeland Security				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-07-IA-4392	63,397	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-07-IA-4483	10,829	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-07-4557	88,717	88,717
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	HMGP-DR-4557	<u>46,518</u>	<u>-</u>
Total Department of Homeland Security			<u>209,461</u>	<u>88,717</u>
Total Federal Financial Assistance			<u>\$ 6,429,772</u>	<u>\$ 243,350</u>

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of the City of Marshalltown, Iowa under programs of the federal government for the year ended June 30, 2023. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position or changes in fund balance of the City.

Note 2 - Significant Accounting Policies

Expenditures reported in the schedule of expenditures of federal awards are recognized on the modified accrual basis, except for subrecipient expenditures, which are recorded on the cash basis. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

The City has not elected to use the 10% de minimis cost rate.

Part I: Summary of the Independent Auditor's Results:

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness identified	Yes
Significant deficiency not considered to be a material weakness	None reported
Noncompliance material to financial statements noted	No

Federal Awards

Internal control over major program:	
Material weakness identified	No
Significant deficiency not considered to be a material weakness	Yes
Type of auditor's report issued on compliance for the major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516	Yes
Identification of major programs:	

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing</u>
Economic Adjustment Assistance	11.307
Lead Hazard Reduction Grant Program	14.900
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee	Yes

Part II: Findings Related to the Financial Statements:

Material Weakness

2023-001 Material Audit Adjustments

Criteria – A properly designed system of internal control over financial reporting allows entities to initiate, authorize, record, process, and report financial data reliably in accordance with generally accepted accounting principles.

Condition – During the course of our engagement, we proposed material audit adjustments to the financial statements which were necessary in order to present accurate financial information.

Cause – There is a limited number of office employees with varying levels of experience with reporting requirements. This significantly limits the City's review procedures.

Effect – The effect of this condition was financial data not in accordance with generally accepted accounting principles.

Recommendation – We recommend that finance staff continue to receive relevant training and that additional review procedures be implemented in preparing the financial statements.

Views of Responsible Officials – We agree with the auditor's recommendation and staff will seek training opportunities prior to the preparation of the next audit.

Part III: Findings and Questioned Costs for Federal Awards:

**2023-002 U.S. Department of Commerce
Economic Assistance Adjustment 11.307
Economic Development Cluster**

**Reporting
Significant Deficiency in Internal Control over Compliance**

Criteria – An effective system of internal controls should be in place to ensure accuracy, completeness and timely submission of the reports required by the grantor. In accordance with the federal grant guidelines, Project Progress Reports are required to be submitted on a quarterly basis until the final grant payment is made. Reports are due no later than 15 days following the end of the quarterly period.

Condition – During the year ending June 30, 2023, the City submitted their quarterly Project Progress Reports more than 15 days after the end of the quarterly periods.

Cause – The City's policies and procedures did not have adequate controls to ensure the reports were filed within 15 days of the quarterly period end.

Effect – Reports were not filed within 15 days as required by the grant agreement.

Questioned Costs – None reported.

Context – All four quarterly Project Progress Reports were tested.

Repeat Finding From Prior Years – No.

Recommendation – We recommend that finance staff continue to establish effective internal controls to ensure reports are filed timely.

Views of Responsible Officials – We agree with the auditor’s recommendation and staff will more closely monitor the third party that is administering the grant.

Part IV: Other Findings Related to Required Statutory Reporting:

- 2023-IA-A Certified Budget** – Disbursements at June 30, 2023 did not exceed the amended budget.
- 2023-IA-B Questionable Expenditures** – We noted no expenditures that we believe may fail to meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 1979.
- 2023-IA-C Travel Expense** – No expenditures of City money for travel expenses of spouses of City officials or employees were noted.
- 2023-IA-D Business Transactions** – No business transactions between the City and City officials or employees were noted.
- 2023-IA-E Restricted Donor Activity** – No transactions were noted between the City, City officials, City employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.
- 2023-IA-F 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 ensure that the coverage is adequate for current operations.
- 2023-IA-G Council Minutes** – No transactions were found that we believe should have been approved in the Council minutes but were not.
- 2023-IA-H Deposits and Investments** – No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City’s investment policy were noted.
- 2023-IA-I Revenue Bonds** – No instances of noncompliance with provisions of the City’s revenue bond resolutions were noted.

- 2023-IA-J 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.
- 2023-IA-K Tax Increment Financing** – The Special Revenue Tax Increment Financing Fund properly disbursed payments for TIF loans and rebates. Also, the City properly completed the Tax Increment Debt Certificate forms to request TIF property taxes.

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**RESOLUTION DECLARING CERTAIN PROPERTY SURPLUS PROPERTY
AND AUTHORIZING SALE AND DISPOSAL THEREOF FROM THE PARKS
AND RECREATION DEPARTMENT**

WHEREAS the City of Marshalltown (hereinafter referred to as the “City”), State of Iowa, is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the “State”); and

WHEREAS the City is the sole owner of the property listed in Section 1 which is to be declared surplus property; and

WHEREAS this surplus property should be sold and disposed of; and

WHEREAS the disposal of excess property is in the best interests of the City of Marshalltown.

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

Section 1. The property listed below is hereby declared as surplus property and shall be sold and disposed of: swing set, slide, climber, merry-go-round, teeter totter, and bouncy horse located at the decommissioned BPW Park, 407 Marion Street.

Passed this 8th day of July 2024, and signed this _____ day of July 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor & City Council
FROM: Alicia Hunter, City Clerk
DATE: July 2, 2024
RE: Declaring property surplus for Park and Recreation

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☐ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☒ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Partner with citizen on city park purchase.

Recommendation: Declare the playground equipment surplus authorizing the sale and disposal.

Budget Impact: Not determined.

Description/Background: The City of Marshalltown solicited sealed bids for the property at 407 Marion Street which is the decommissioned city park, "BPW Park". The City offered a Quit Claim Deed for the property that is being sold as a vacant lot. Legal counsel advised the playground equipment may be declared surplus authorizing the sale as a separate transaction.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



**RESOLUTION SETTING PUBLIC HEARING FOR AN AMENDMENT TO THE
ZONING ORDINANCE FOR THE REZONING OF CREEKSIDE LANE TO MEDIUM
RESIDENTIAL**

WHEREAS the City has an adopted Zoning Ordinance which includes zoning districts and various requirements under said districts; and

WHEREAS City staff is recommending the rezoning of the following addresses: 600, 601, 602, 603, 611, 612, 621, 622, 629, 630, 631, 632, 633, 634, 635, 636, 637 Creekside Lane from Mixed-Use to Medium Residential; and

WHEREAS the process for amending the Zoning Ordinance requires a public hearing with the Plan Zoning Commission and the City Council; and

WHEREAS the Plan Zoning Commission held the required Public Hearing on June 26, 2024 and recommend the approval; and

WHEREAS, the City Council desires to set a public hearing for the ordinance amendment.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Marshalltown, Iowa, that a public hearing on an ordinance amendment be set for July 22, 2024, at 5:30 p.m.

Passed this 8th day of July 2024, and signed this _____ day of July 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Hector Hernandez, City Planner
DATE: July 2, 2024
RE: Ordinance amendment for the rezoning of Creekside Lane

Strategic Plan:

- ☒ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☐ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Increase housing opportunities at all levels.

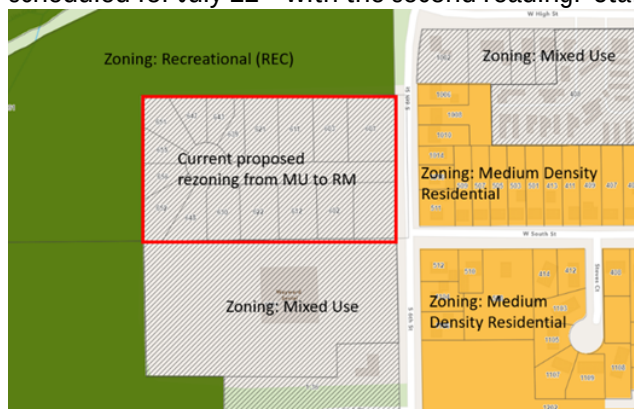
Recommendation: Approval of the rezoning request for Creekside Lane.

Budget Impact: N/A

Description/Background: A rezoning is an amendment to the Zoning Map, which is part of the Zoning Ordinance. Rezoning requests go before the Plan Zoning Commission for review and a public hearing, which was held on June 26th. Plan Zoning Commission recommend the approval of the rezoning request to the City Council for the property at 600, 601, 602, 603, 611, 612, 621, 622, 629, 630, 631, 632, 633, 634, 635, 636, 637 Creekside Lane, legally defined as: Lots 1-25 and Outlots A and B, Block 1, Creekside Estates Addition, City of Marshalltown, Marshall County, Iowa.

The current zoning classification is mixed-use. Mixed-use has building standards which this proposal does not meet such as garage and building up to the property line. Therefore, it is requested to rezone to medium residential to allow for the construction of 7 new townhomes/multiplex.

The council must hold a public hearing during the ordinance amendment readings. The public hearing is scheduled for July 22nd with the second reading. Staff request the waiver of the third reading.



CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



Date Submitted & Fee Paid: _____

Rezoning Request Application Form

36 N. Center Street, Marshalltown, IA 50158 Ph: 641-754-5756 Fax: 641-754-5742

www.marshalltown-ia.gov

All items listed must be submitted with this application:

Failure to complete and submit all the required materials as a part of this application will result in a delay in accepting your application until it is complete.

✓ **Legal description of the property.** The property owner must provide a copy of the full legal description. If you do not have a copy, you can obtain one from the Marshall County Recorder's Office for a fee. The tax description found on the County Assessor's website is not the full legal description.

✓ **Application fee.** A \$500 fee is required payable to "City of Marshalltown." The fee must be paid when the application is submitted to the Zoning Office.

Please type or print legibly in ink.

Property Address:

Creekside Lane, Marshalltown, Iowa

Owner:

Brian Ridge

Mailing Address:

740 Kacena Rd, Hiawatha, Iowa

Phone:

319-200-3212

E-mail:

bridge@comedge.co

Current Zoning Classification:

MU

Current Use:

Mixed Use

Proposed Zoning Classification:

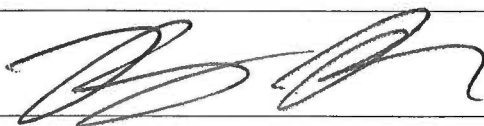
RM

Proposed Use:

Residential Medium

Please list the uses of surrounding properties:

Signature and Date:



6-6-2024

MARSHALLTOWN

— I O W A —

HOUSING & COMMUNITY DEVELOPMENT DEPARTMENT

36 North Center Street, Marshalltown, IA 50158

Ph: 641-754-5756 Fax: 641-754-5742

www.marshalltown-ia.gov

Rezoning Request Application Packet

Application: Applications will not be accepted unless complete. All required items must be submitted with the application. Failure to complete and submit all the required materials as a part of this application will result in a delay in accepting your application until it is complete.

Notifications: The City will place a sign on the property to notify the public that a rezoning request has been submitted. The sign includes the city's phone number so that concerned individuals will have an opportunity to learn about the proposal and can present information on this matter to the Commission and/or Council at the public hearing. A notice of public hearing is also published in the newspaper.

1. The burden of providing sufficient evidence to make the applicant's case shall be on the applicant in all cases.
2. The rezoning request must be considered by the Plan Zoning Commission and the City Council. Contact the Housing & Community Development Director for a schedule of the upcoming meetings. Please note the deadline dates for each meeting. The commission will review the request at a regularly scheduled meeting at least once prior to the public hearing. A public hearing must be held by the commission prior to making a recommendation to the City Council. The Plan Zoning Commission meets in the City Council Chambers at City Hall at 5:00 PM on the Thursday following the first Council meeting of the month.
3. The Marshalltown City Council meets on the 2nd and 4th Mondays of the month at 5:30 p.m. in the City Hall Council Chambers. According to Iowa Code, the rezoning requires three readings and a public hearing.
4. Under optimum conditions it takes about 4-6 months to rezone property if the issue is not controversial. Larger projects may require additional time.
5. Applicants are encouraged to provide all applicable information as early as possible to facilitate the process.

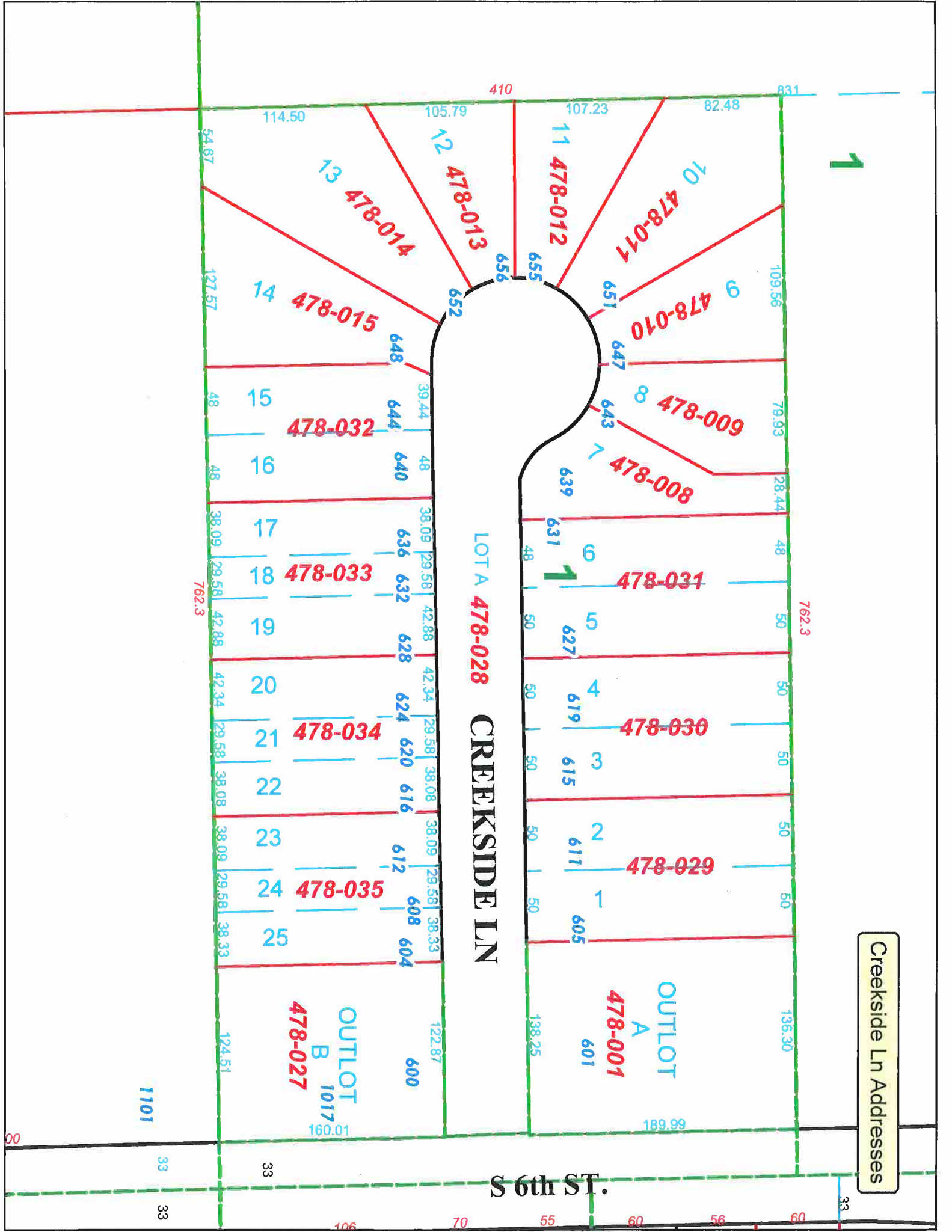


S 6TH ST

CITY OF MARSHALLTOWN
DEPARTMENT OF PUBLIC WORKS
ENGINEERING DIVISION

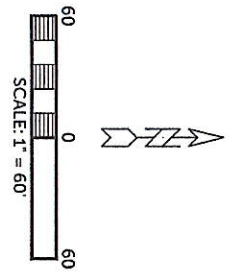
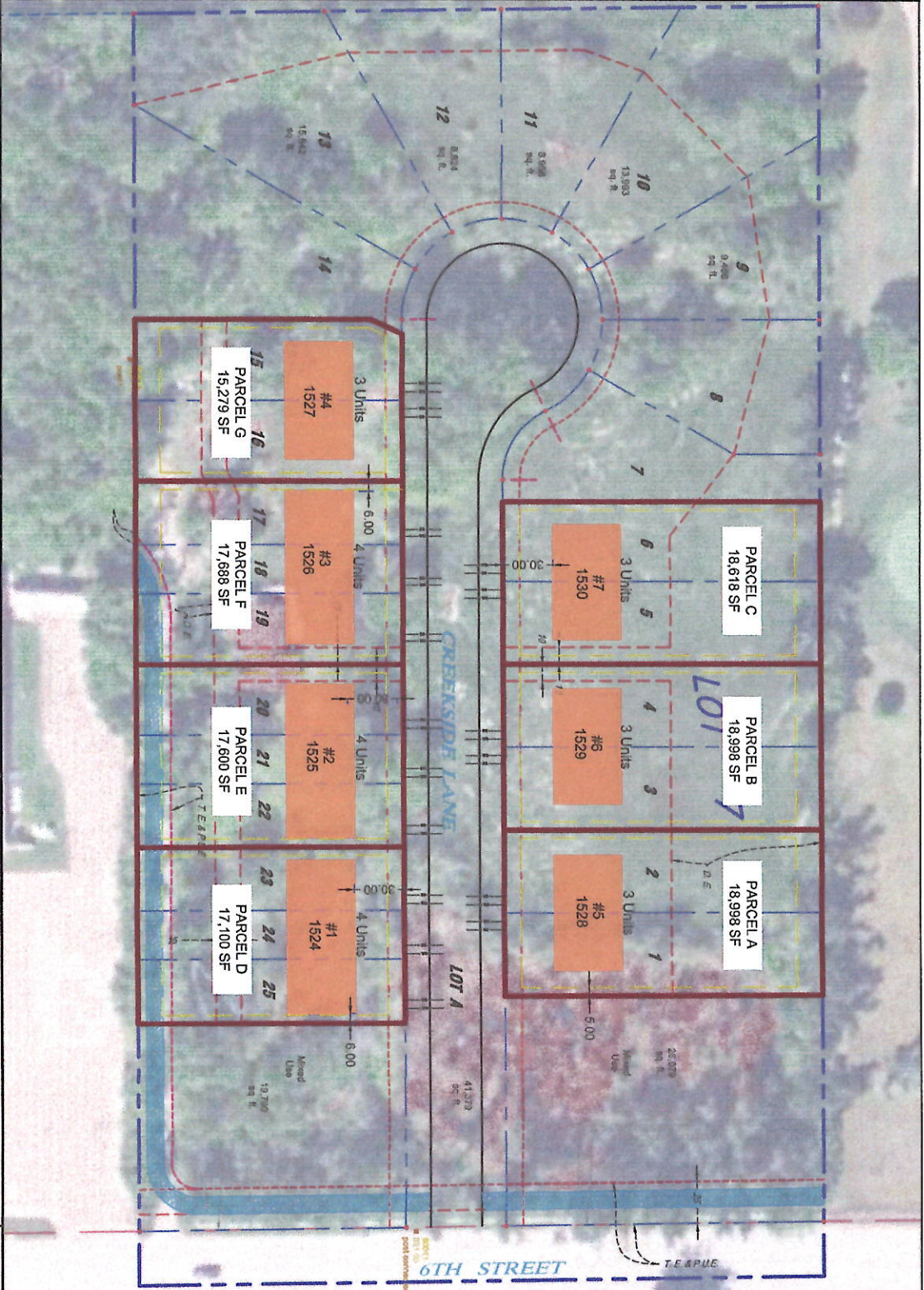


ADDRESS ADDITION
CREEKSIDE LN
6/6/2024



Creekside Ln Addresses

S 6th St.



ZONING SUMMARY

ZONING: MU (MULTI-USE)
 PROPOSED DEVELOPMENT: ATTACHED SINGLE FAMILY
 BLOCK RESIDENTIAL
 FRONT YARD: 10'
 SIDE YARD: 5'
 REAR YARD: 15'
 ALLOW DENSITY: 20.77 UNIT/AC
 MIN LOT WIDTH: 25'
 MIN LOT AREA: 1,250 SF

PROPOSED DEVELOPMENT SUMMARY

PARCEL A:	18,998 SF
PARCEL B:	18,998 SF
PARCEL C:	18,618 SF
PARCEL D:	17,100 SF
PARCEL E:	17,600 SF
PARCEL F:	17,688 SF
PARCEL G:	15,279 SF
TOTAL AREA	124,281 SF (2.83 AC)
TOTAL UNITS:	24
PROPOSED UNITS/ACRE:	8.41

A 1528



– Marshall County Courthouse –
1 East Main Street – Marshalltown, Iowa 50158
MARSHALL COUNTY ASSESSOR
Blaze K. Wurr, County Assessor
Phone (641) 754-6305
Email: assessor@marshallcountyiowa.gov

PLEASE NOTE:

- This form does not convey title.
- Are any of these parcels in escrow? Yes ___ No X (Parcels in escrow may not be combined)
- Parcels in different Tif areas may not be combined.
- Parcels of different class may not be combined.

Parcels may be combined if they meet the following criteria:

X They are contiguous and located within the same section, same quarter section, township, & range.

X The properties lie within the same taxing district

X The ownership is identical with the exception to Iowa Code 558.

X There are no delinquent taxes due on any parcel to be combined.

Deed/Contract Owners Names: Creekside Townhomes, LLC

Address: 740 Kacena Road, Hiawatha, IA 52233

Telephone Number: 319-777-2284 Email: bridge@comedge.com

I, the undersigned, request that the following parcel numbers to be combined into a single parcel number.

Parcel Number	Class	Legal Description	Taxing District #
8418-3A-478-002	Res.	LOT 1, BULKY CREEKSIDE EST.	640228
8418-3A-478-003		LOT 2, BULKY CREEKSIDE EST.	640228

Owners signature: 

Date: 5-27-2024

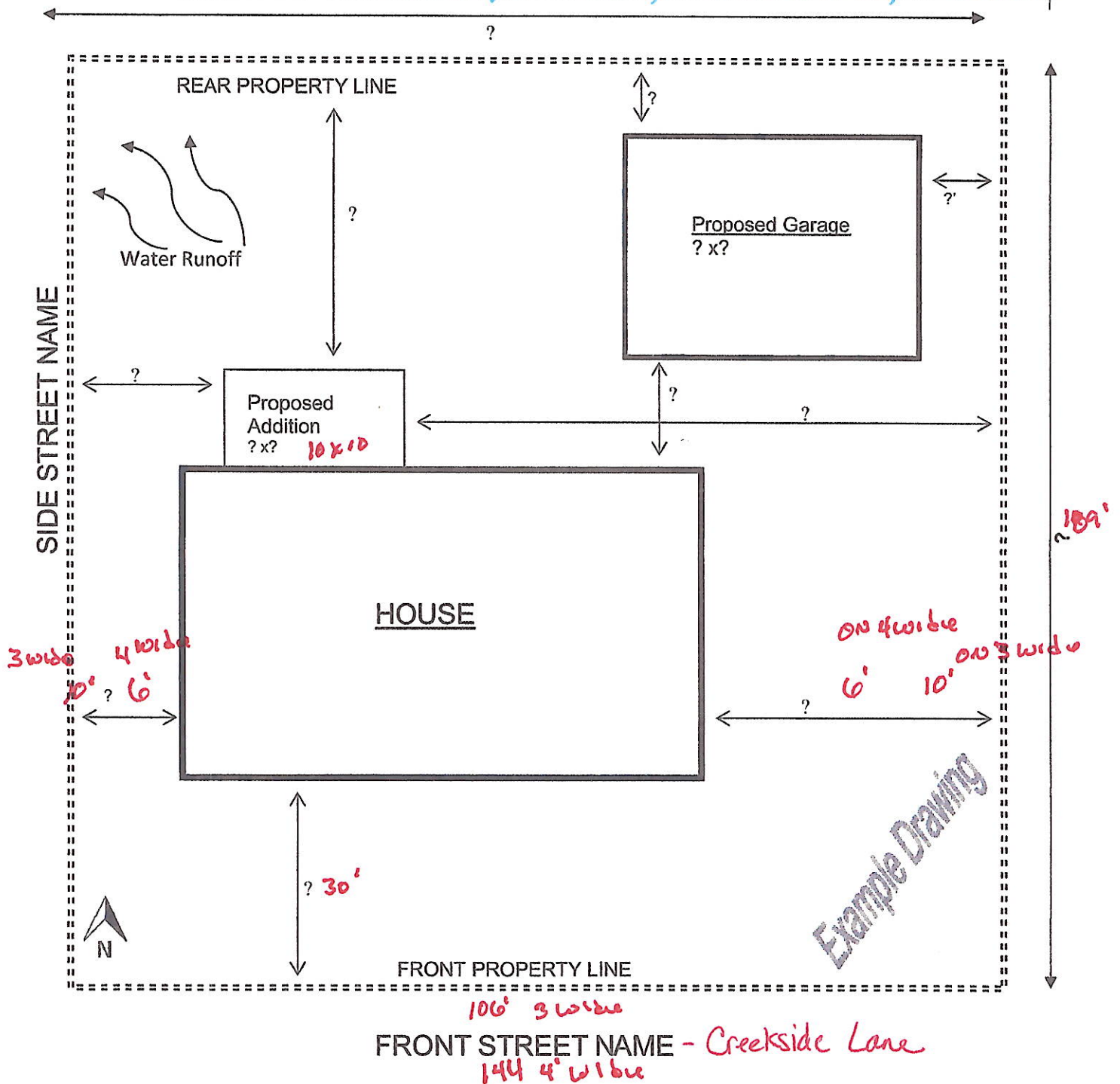
OFFICE USE ONLY. NEW PARCEL NUMBER: _____
APPROVED BY: ASSESSOR _____ & AUDITOR _____

115

SITE PLAN

Name: Creekside Townhomes

Property Address: Parcel A, Job #1528, Creekside Lane, Marshall, Iowa



Please be sure to include the following items in your sketch.

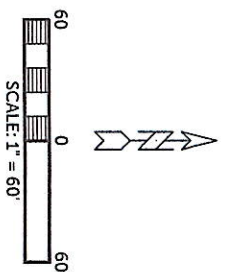
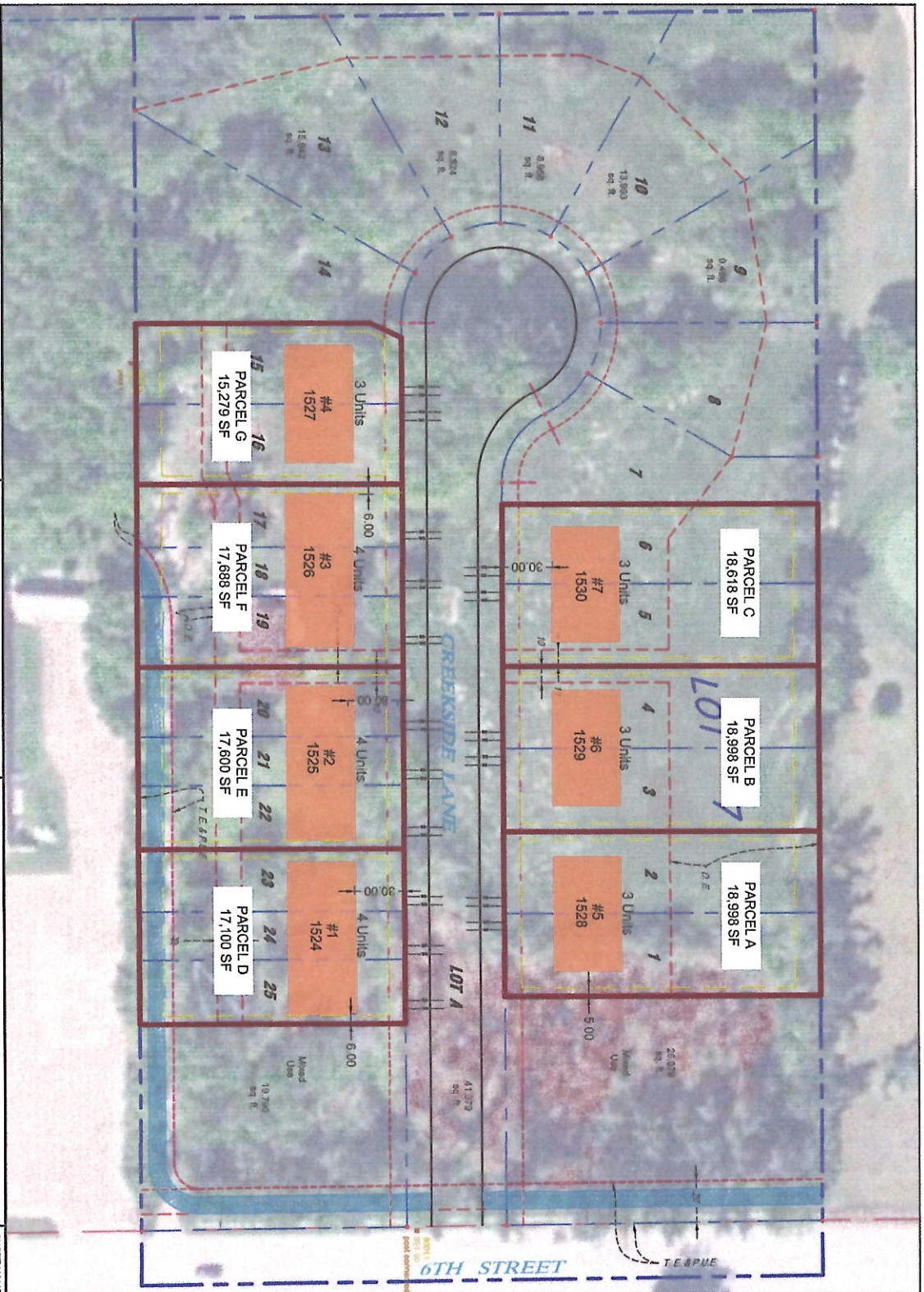
- | | |
|--|--|
| <ul style="list-style-type: none"> • Property lines (include lot dimensions if known). • Show the home, other structures, the street, the sidewalk and driveway. • Existing structures & driveways with dimensions. | <ul style="list-style-type: none"> • Proposed work with dimensions. • If removing existing structures, driveways or sidewalks show the portions to be removed and/or replaced. |
|--|--|

DRAWN BY: JAW
 DATE: 4/1/2024
 APPROVED BY: JAW
 PROJECT NO.

PROJECT
RIDGE CREEKSIDE TOWNHOMES
MARSHALLTOWN, IA

SHEET NAME
OPTION 1
CONCEPT PLAN

SHEET NO.
CP1
 OF



ZONING SUMMARY
 ZONING: MU (MULTI-UNIT USE)
 PROPOSED USE: ATTACHED SINGLE FAMILY
 BULK REGULATIONS:
 FRONT YARD: 10'
 SIDE YARD: 5'
 REAR YARD: 15'
 ALLOWED DENSITY: 20.77 UNITS/AC
 MIN LOT AREA: 1,200 SF
 MIN LOT AREA: 1,200 SF

PROPOSED DEVELOPMENT SUMMARY	
PARCEL A:	18,998 SF
PARCEL B:	18,998 SF
PARCEL C:	18,618 SF
PARCEL D:	17,100 SF
PARCEL E:	17,600 SF
PARCEL F:	17,688 SF
PARCEL G:	15,279 SF
TOTAL AREA:	124,281 SF (2.83 AC)
TOTAL UNITS:	24
PROPOSED DENSITY:	8.41

#1529



– Marshall County Courthouse –
 1 East Main Street – Marshalltown, Iowa 50158
MARSHALL COUNTY ASSESSOR
 Blaze K. Wurr, County Assessor
 Phone (641) 754-6305
 Email: assessor@marshallcountyiowa.gov

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- Are any of these parcels in escrow? Yes ___ No X (Parcels in escrow may not be combined)
- Parcels in different Tif areas may not be combined.
- Parcels of different class may not be combined.

Parcels may be combined if they meet the following criteria:

X They are contiguous and located within the same section, same quarter section, township, & range.

X The properties lie within the same taxing district

X The ownership is identical with the exception to Iowa Code 558.

X There are no delinquent taxes due on any parcel to be combined.

Deed/Contract Owners Names: Creekside Townhomes, LLC

Address: 740 Kacena Road, Hiawatha, IA 52233

Telephone Number: 319-777-2284 Email: bridge@comedge.com

I, the undersigned, request that the following parcel numbers to be combined into a single parcel number.

Parcel Number	Class	Legal Description	Taxing District #
<u>8418-34-178-004</u>	<u>Res</u>	<u>LOT 3, BLK 1 CREEKSIDE EST</u>	<u>640228</u>
<u>8418-34-178-005</u>	<u>Res</u>	<u>LOT 4, BLK 1 CREEKSIDE EST</u>	<u>640228</u>

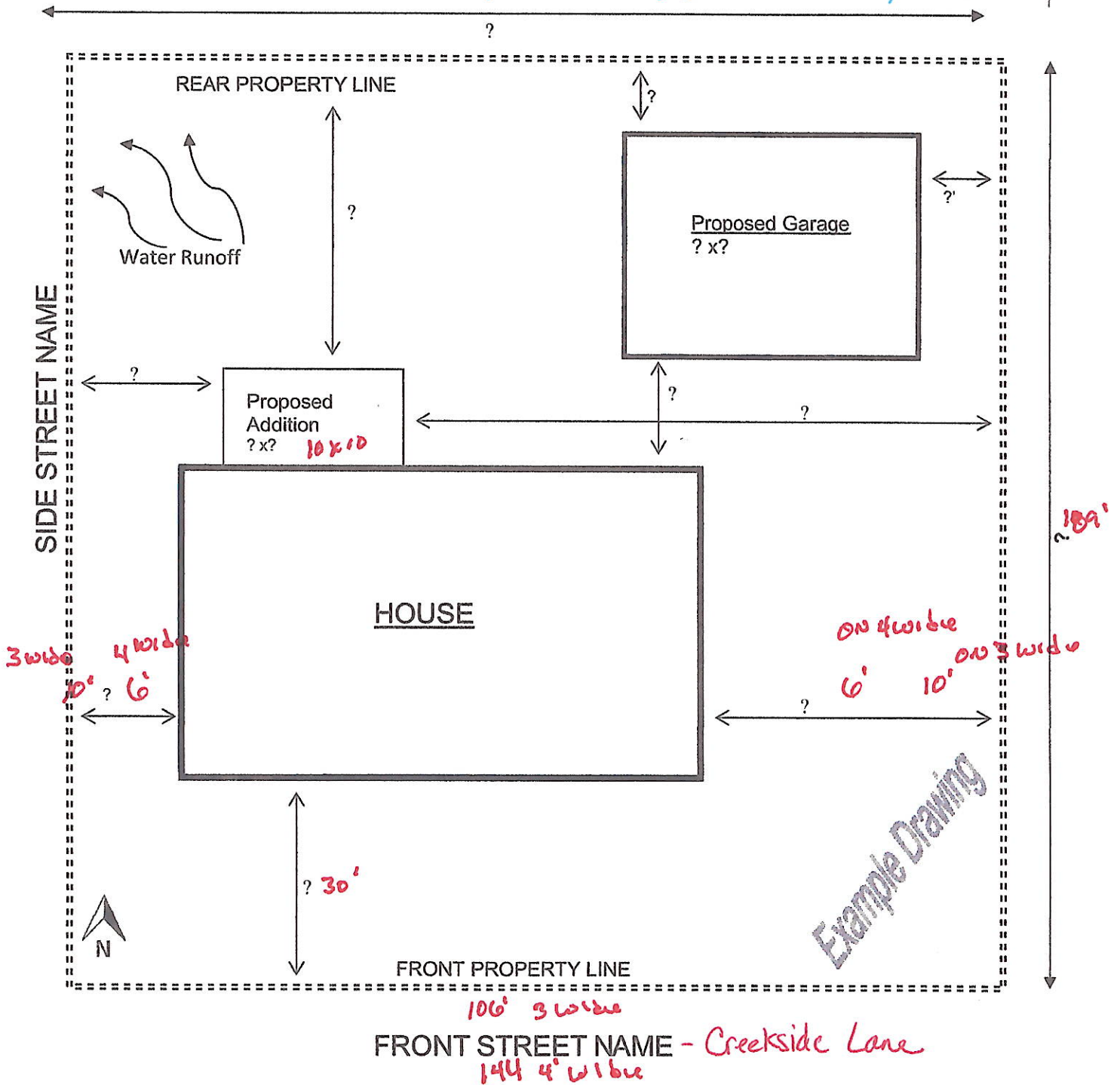
Owners signature: [Signature] Date: 5-27-2024

OFFICE USE ONLY. NEW PARCEL NUMBER: _____
 APPROVED BY: ASSESSOR _____ & AUDITOR _____

SITE PLAN

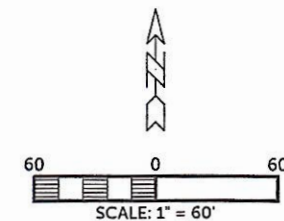
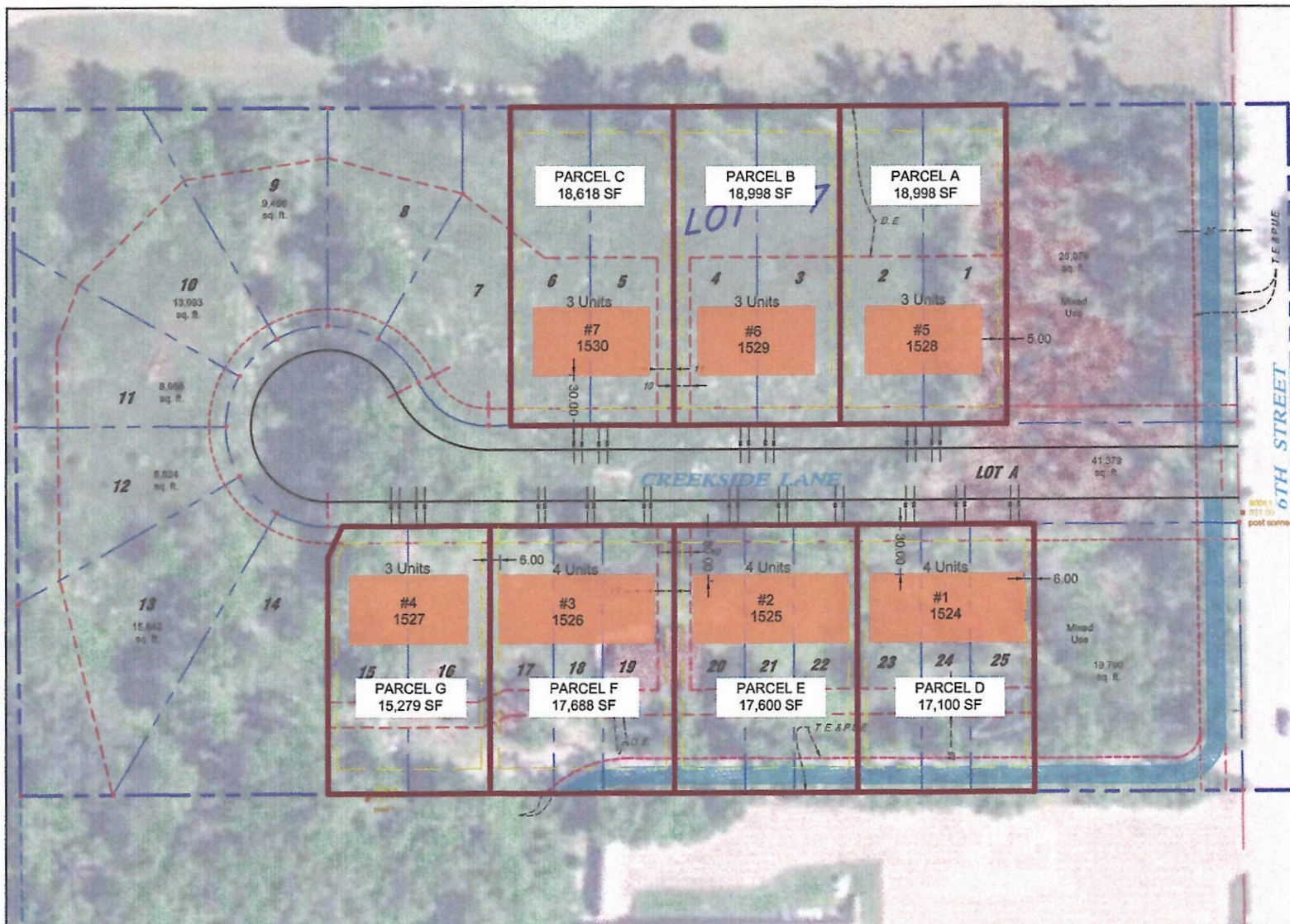
Name: Creekside Townhomes

Property Address: Parcel B, Job # 1529, Creekside Lane, Marshalltown, Iowa



Please be sure to include the following items in your sketch.

- Property lines (include lot dimensions if known).
- Show the home, other structures, the street, the sidewalk and driveway.
- Existing structures & driveways with dimensions.
- Proposed work with dimensions.
- If removing existing structures, driveways or sidewalks show the portions to be removed and/or replaced.



ZONING SUMMARY	
ZONING - MU (MULTI-USE)	
PROPOSED USE - ATTACHED SINGLE FAMILY	
BULK REGULATIONS:	
FRONT YARD: 10'	
SIDE YARD: 5'	
REAR YARD: 15'	
ALLOW DENSITY: 20.77 UNIT/AC	
MIN. LOT WIDTH: 25'	
MIN. LOT AREA: 1,250 SF	

PROPOSED DEVELOPMENT SUMMARY	
PARCEL A:	18,998 SF
PARCEL B:	18,998 SF
PARCEL C:	18,618 SF
PARCEL D:	17,100 SF
PARCEL E:	17,600 SF
PARCEL F:	17,688 SF
PARCEL G:	15,279 SF
TOTAL AREA:	124,281 SF (2.853 AC)
TOTAL UNITS:	24
PROPOSED UNITS/ACRE:	8.41

BURRINGTON GROUP, INC.
Civil Engineering | Land Surveying
105 W. Main Street Manchester, Iowa 52057
Phone 563-927-2434 burringtongroup.com

DRAWN BY: JAW APPROVED BY: JAW
DATE: 4/1/2024 PROJECT NO:

PROJECT

RIDGE CREEKSIDE TOWNHOMES
MARSHALLTOWN, IA

SHEET NAME

OPTION 1
CONCEPT PLAN

SHEET NO.

CP1

OF

#1530



- Marshall County Courthouse -
1 East Main Street - Marshalltown, Iowa 50158
MARSHALL COUNTY ASSESSOR
Blaze K. Wurr, County Assessor
Phone (641) 754-6305
Email: assessor@marshallcountya.gov

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- Parcels in different Tif areas may not be combined.
- Parcels of different class may not be combined.

Parcels may be combined if they meet the following criteria:

X They are contiguous and located within the same section, same quarter section, township, & range.

X The properties lie within the same taxing district

X The ownership is identical with the exception to Iowa Code 558.

X There are no delinquent taxes due on any parcel to be combined.

Deed/Contract Owners Names: Creekside Townhomes, LLC

Address: 740 Kacena Road, Hiawatha, IA 52233

Telephone Number: 319-777-2284 Email: bridge@comedge.com

I, the undersigned, request that the following parcel numbers to be combined into a single parcel number.

Parcel Number	Class	Legal Description	Taxing District #
<u>8A18-34-478-006</u>	<u>RES</u>	<u>LOT 5, BLK 4 CREEKSIDE ESTATES</u>	<u>640228</u>
<u>8A18-34-478-007</u>	<u>RES</u>	<u>LOT 6, BLK 4 CREEKSIDE ESTATES</u>	<u>640228</u>

Owners signature:  Date: 5-27-2024

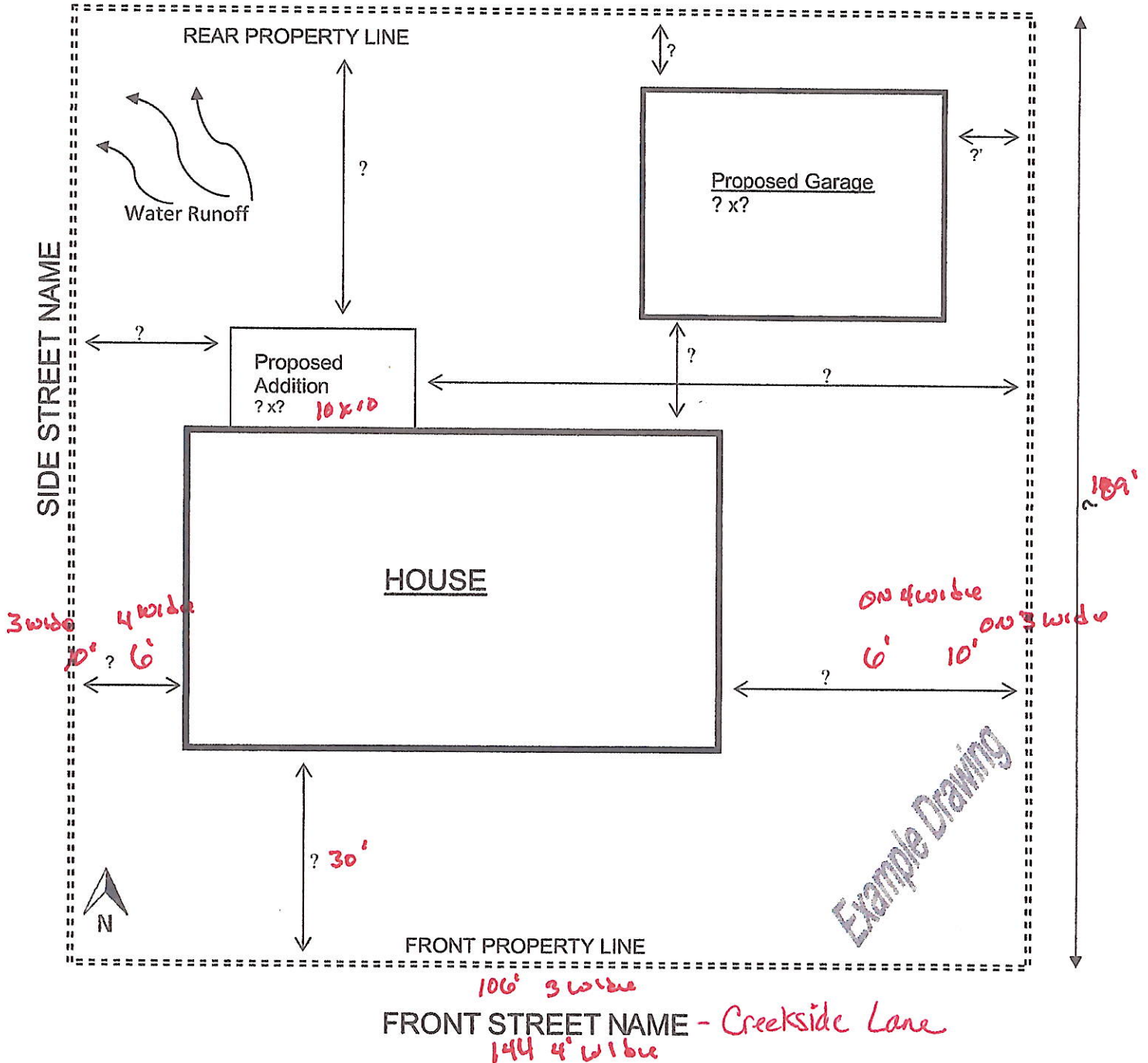
OFFICE USE ONLY. NEW PARCEL NUMBER: _____
APPROVED BY: ASSESSOR _____ & AUDITOR _____

#7

SITE PLAN

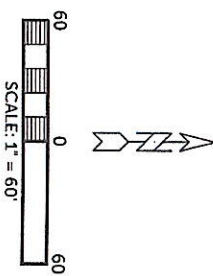
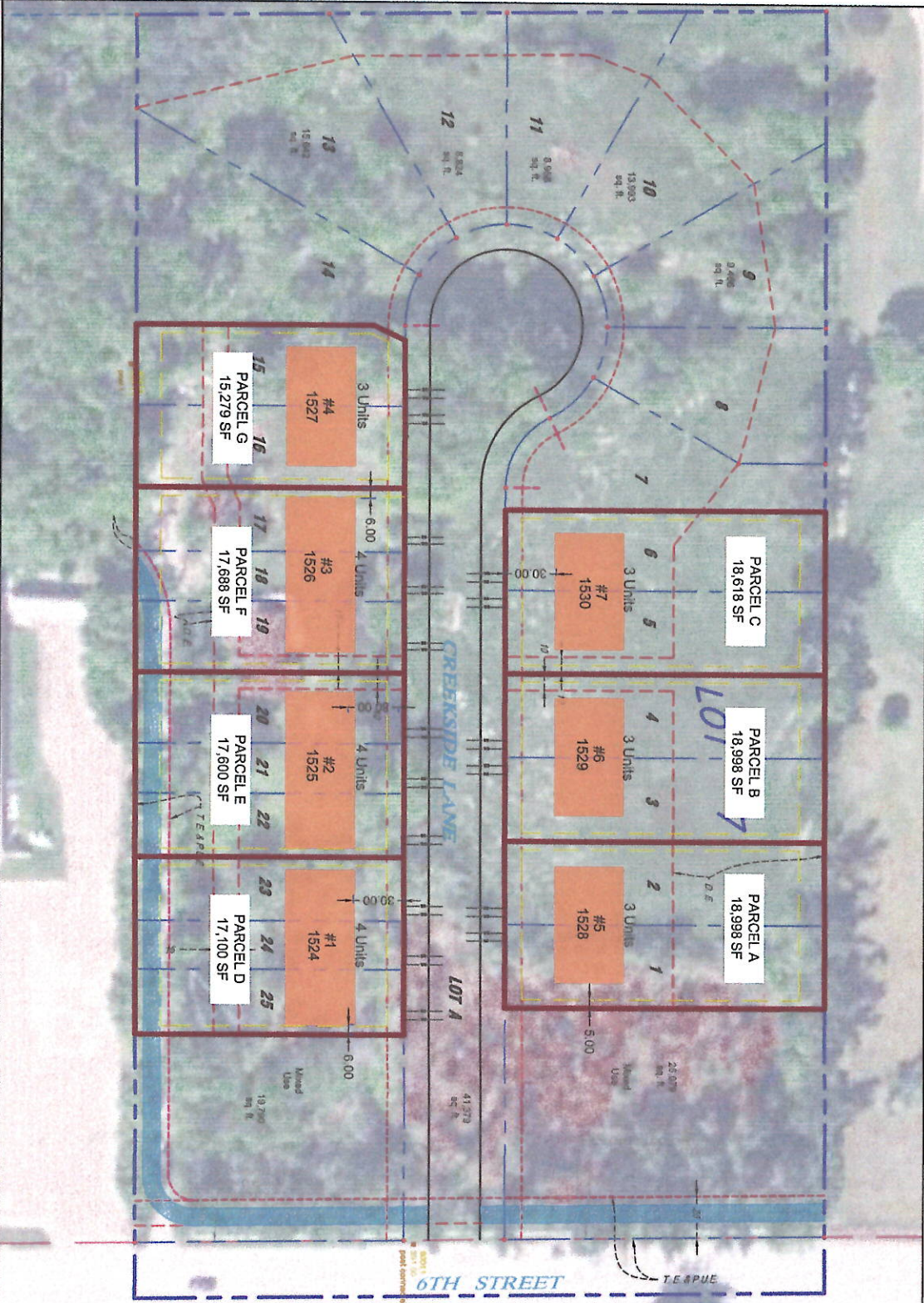
Name: *Creekside Townhomes*

Property Address: *Parcel D, Job #1524, Creekside Lane, Marshalltown Iowa*



Please be sure to include the following items in your sketch.

- Property lines (include lot dimensions if known).
- Show the home, other structures, the street, the sidewalk and driveway.
- Existing structures & driveways with dimensions.
- Proposed work with dimensions.
- If removing existing structures, driveways or sidewalks show the portions to be removed and/or replaced.



ZONING SUMMARY
 ZONING: MU (MULTI-USE)
 PROPOSED DEVELOPMENT: SINGLE FAMILY
 DETACHED TOWNHOMES
 FRONT YARD: 10'
 SIDE YARD: 5'
 REAR YARD: 15'
 ALLOW DENSITY: 20.77 UNITS/AC
 MIN LOT WIDTH: 25'
 MIN LOT AREA: 1,250 SF

PROPOSED DEVELOPMENT SUMMARY

PARCEL A:	18,998 SF
PARCEL B:	18,998 SF
PARCEL C:	18,618 SF
PARCEL D:	17,100 SF
PARCEL E:	17,600 SF
PARCEL F:	17,600 SF
PARCEL G:	15,279 SF
TOTAL AREA:	124,281 SF (2.83 AC)
TOTAL UNITS:	24
PROPOSED UNITS/ACRE:	8.41

1524
Parcel D



– Marshall County Courthouse –
1 East Main Street – Marshalltown, Iowa 50158
MARSHALL COUNTY ASSESSOR
Blaze K. Wurr, County Assessor
Phone (641) 754-6305
Email: assessor@marshallcountyla.gov

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- Are any of these parcels in escrow? Yes ___ No X (Parcels in escrow may not be combined)
- Parcels in different Tif areas may not be combined.
- Parcels of different class may not be combined.

Parcels may be combined if they meet the following criteria:

X They are contiguous and located within the same section, same quarter section, township, & range.

X The properties lie within the same taxing district

X The ownership is identical with the exception to Iowa Code 558.

X There are no delinquent taxes due on any parcel to be combined.

Deed/Contract Owners Names: Creskide Townhomes, LLC

Address: 740 Kacena Road, Hiawatha, IA 52233

Telephone Number: 319-777-2284 Email: bridge@comedge.com

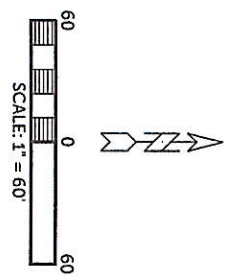
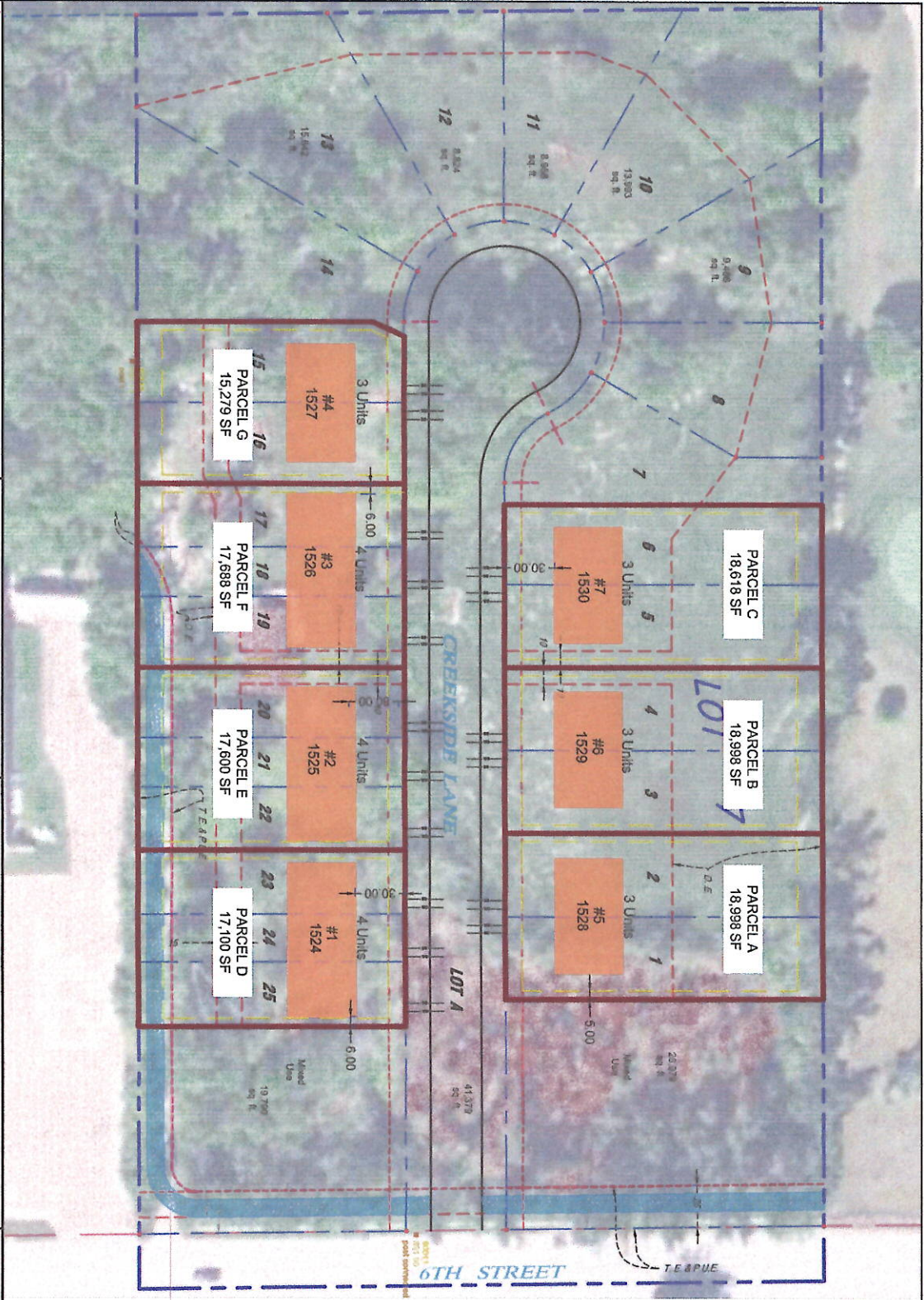
I, the undersigned, request that the following parcel numbers to be combined into a single parcel number.

Parcel Number	Class	Legal Description	Taxing District #
8418-34-478-026	RES	Lot 25, Blk 1 CREEKSIDE ESTATES	640228
8418-34-478-025	RES	Lot 24, Blk 1 CREEKSIDE ESTATES	640228
8418-34-478-024	RES	Lot 23, Blk 1 CREEKSIDE ESTATES	640228

Owners signature: _____

Date: 5-27-2024

OFFICE USE ONLY. NEW PARCEL NUMBER: _____
APPROVED BY: ASSESSOR _____ & AUDITOR _____



ZONING SUMMARY

ZONING - MU (MULTI-USE)
 PROPOSED USE - ATTACHED SINGLE FAMILY
 BULK REGULATIONS:
 FRONT YARD: 10'
 SIDE YARD: 5'
 REAR YARD: 10'
 MAXIMUM BUILDING HEIGHT BY 20' TYPICAL
 MIN. LOT WIDTH: 25'
 MIN. LOT AREA: 1,200 SF

PROPOSED DEVELOPMENT SUMMARY

Parcel	Area (SF)	Units
PARCEL A	18,698 SF	3
PARCEL B	18,698 SF	3
PARCEL C	18,698 SF	3
PARCEL D	17,100 SF	3
PARCEL E	17,100 SF	3
PARCEL F	17,688 SF	3
PARCEL G	15,279 SF	3
TOTAL AREA	122,231 SF (2.833 AC)	
TOTAL UNITS	24	
PROPOSED UNITS/ACRE	8.41	

#1525



– Marshall County Courthouse –
1 East Main Street – Marshalltown, Iowa 50158
MARSHALL COUNTY ASSESSOR
Blaze K. Wurr, County Assessor
Phone (641) 754-8305
Email: assessor@marshallcountya.gov

PLEASE NOTE:

- This form does not convey title.
- Are any of these parcels in escrow? Yes ___ No X (Parcels in escrow may not be combined)
- Parcels in different Tif areas may not be combined.
- Parcels of different class may not be combined.

Parcels may be combined if they meet the following criteria:

- X They are contiguous and located within the same section, same quarter section, township, & range.
- X The properties lie within the same taxing district
- X The ownership is identical with the exception to Iowa Code 558.
- X There are no delinquent taxes due on any parcel to be combined.

Deed/Contract Owners Names: Creekside Townhomes, LLC

Address: 740 Kacena Road, Hiawatha, IA 52233

Telephone Number: 319-777-2284 Email: bridge@comedge.com

I, the undersigned, request that the following parcel numbers to be combined into a single parcel number.

Parcel Number	Class	Legal Description	Taxing District #
8418-34-478-023	RES	LOT 22, BLK 1 CREEKSIDE ESTATES	640228
8418-34-478-022	RES	LOT 21, BLK 1 CREEKSIDE ESTATES	640228
8418-34-478-021	RES	LOT 20, BLK 1 CREEKSIDE ESTATES	640228

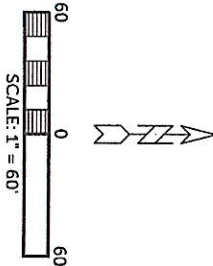
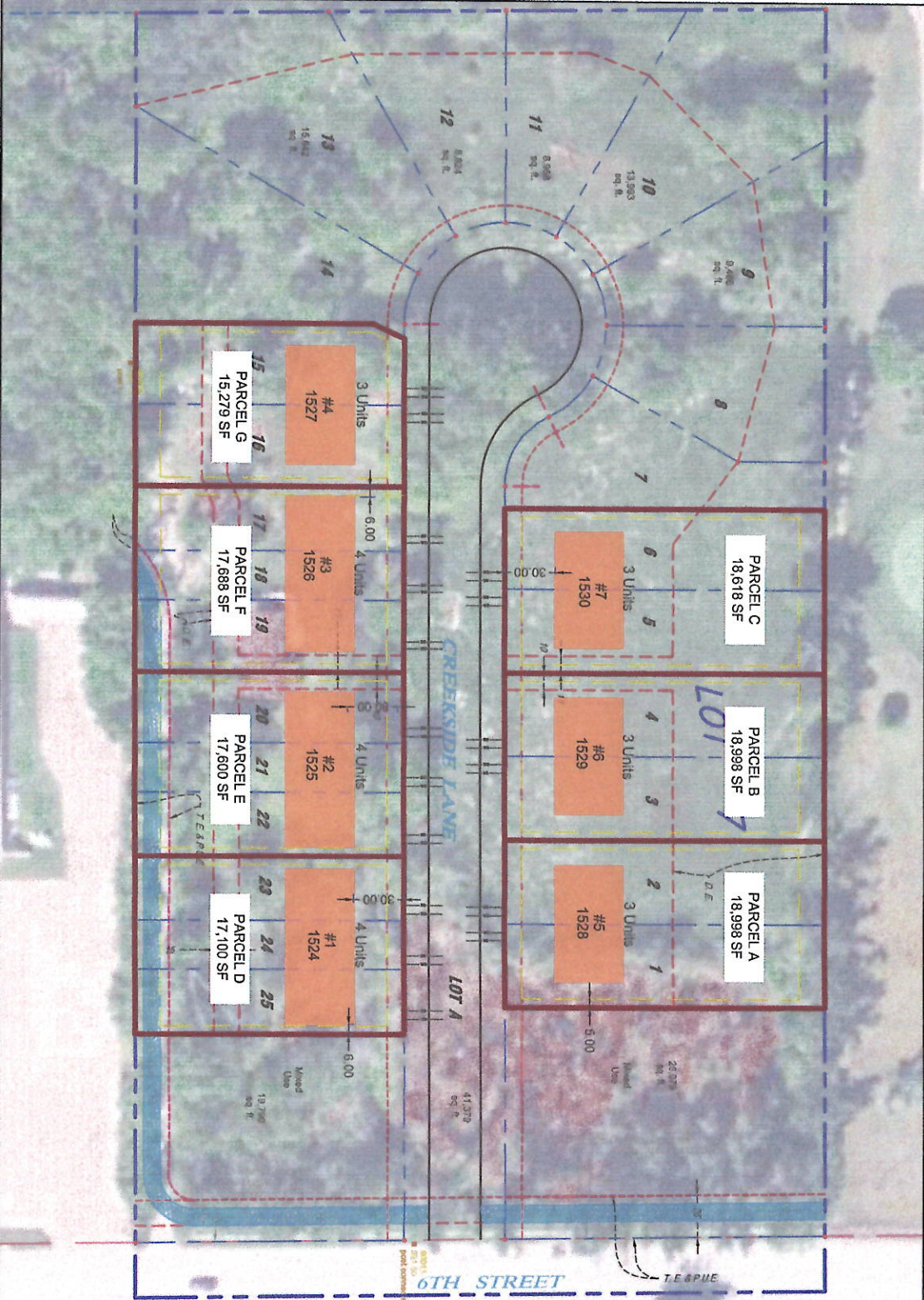
Owners signature:  Date: 5-27-2024

OFFICE USE ONLY. NEW PARCEL NUMBER: _____
APPROVED BY: ASSESSOR _____ & AUDITOR _____

Property Address: Parcel E, Job #1525, Creekside Lane, Marshalltown, Iowa



• Property lines (include lot dimensions if known). • Show the home, other structures, the street, the sidewalk and driveway. • Existing structures & driveways with dimensions.	• Proposed work with dimensions. • If removing existing structures, driveways or sidewalks show the portions to be removed and/or replaced.
--	--



ZONING SUMMARY
 ZONING: MU (MULTIFAMILY)
 PERMITTED: SINGLE-FAMILY
 BULK REGULATIONS:
 FRONT YARD: 10'
 SIDE YARD: 5'
 REAR YARD: 15'
 ALLOW DENSITY: 20.77 UNITS/AC
 MIN LOT WIDTH: 25'
 MIN LOT AREA: 1250 SF

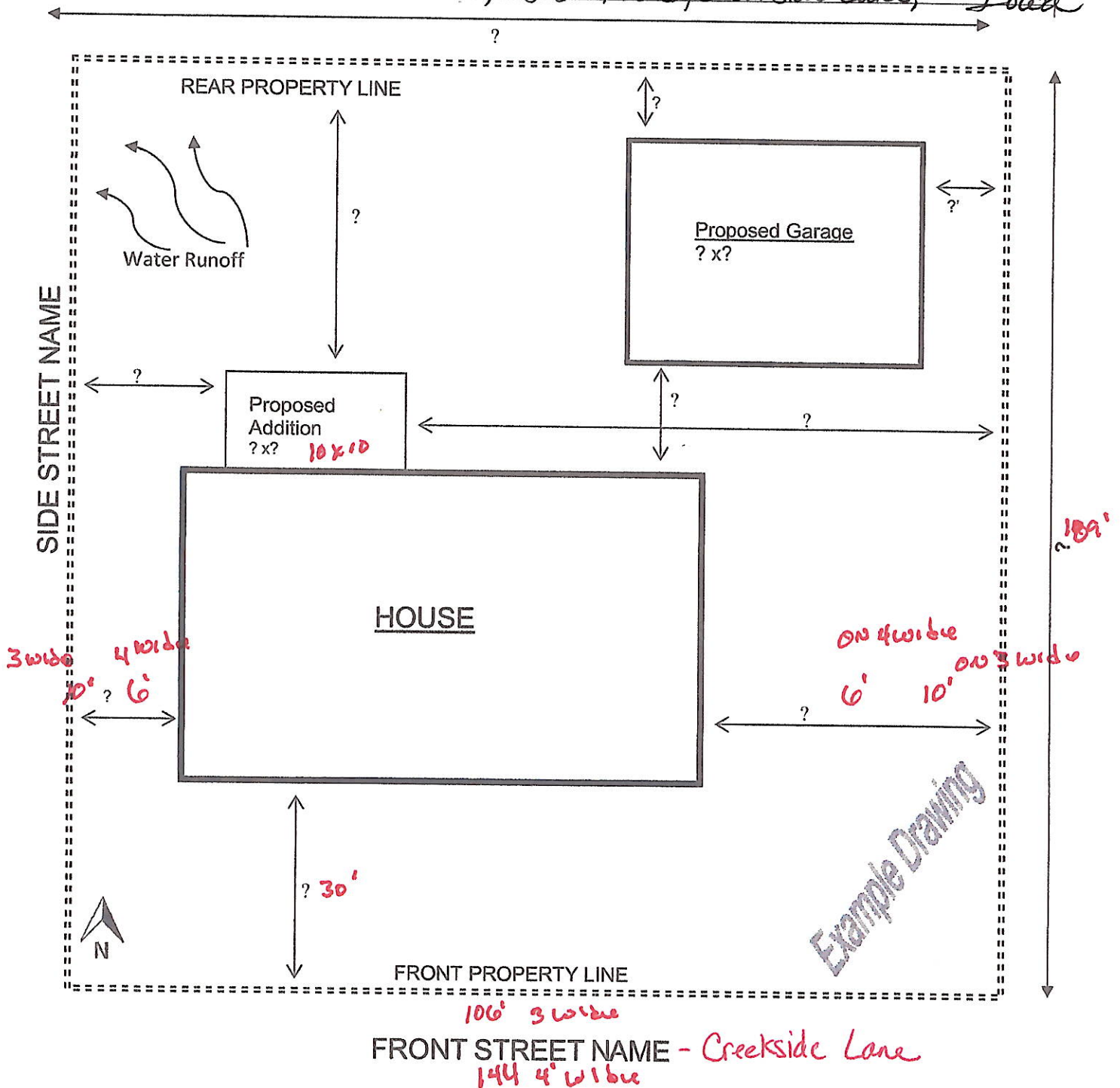
PROPOSED DEVELOPMENT SUMMARY

PARCEL A:	18,609 SF
PARCEL B:	18,609 SF
PARCEL C:	18,618 SF
PARCEL D:	17,100 SF
PARCEL E:	17,600 SF
PARCEL F:	17,688 SF
PARCEL G:	15,279 SF
TOTAL AREA:	124,281 SF (2.83 AC)
TOTAL UNITS:	24
PROPOSED UNITS/ACRE:	8.41

SITE PLAN

Name: Creekside Townhomes

Property Address: Parcel F, Job #1526, Creekside Lane, Marshalltown Iowa



Please be sure to include the following items in your sketch.

- Property lines (include lot dimensions if known).
- Show the home, other structures, the street, the sidewalk and driveway.
- Existing structures & driveways with dimensions.
- Proposed work with dimensions.
- If removing existing structures, driveways or sidewalks show the portions to be removed and/or replaced.

1526



— Marshall County Courthouse —
1 East Main Street — Marshalltown, Iowa 50158

MARSHALL COUNTY ASSESSOR

Blaze K. Wurr, County Assessor
Phone (641) 754-6305
Email: assessor@marshallcountya.gov

PLEASE NOTE:

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- Are any of these parcels in escrow? Yes ___ No X (Parcels in escrow may not be combined)
- Parcels in different Tif areas may not be combined.
- Parcels of different class may not be combined.

Parcels may be combined if they meet the following criteria:

X They are contiguous and located within the same section, same quarter section, township, & range.

X The properties lie within the same taxing district

X The ownership is identical with the exception to Iowa Code 558.

X There are no delinquent taxes due on any parcel to be combined.

Deed/Contract Owners Names: Creekside Townhomes, LLC

Address: 740 Kacena Road, Hiawatha, IA 52233

Telephone Number: 319-777-2284 Email: bridge@comedge.com

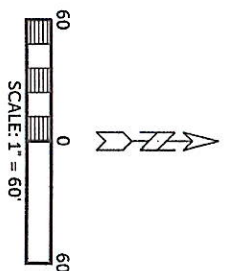
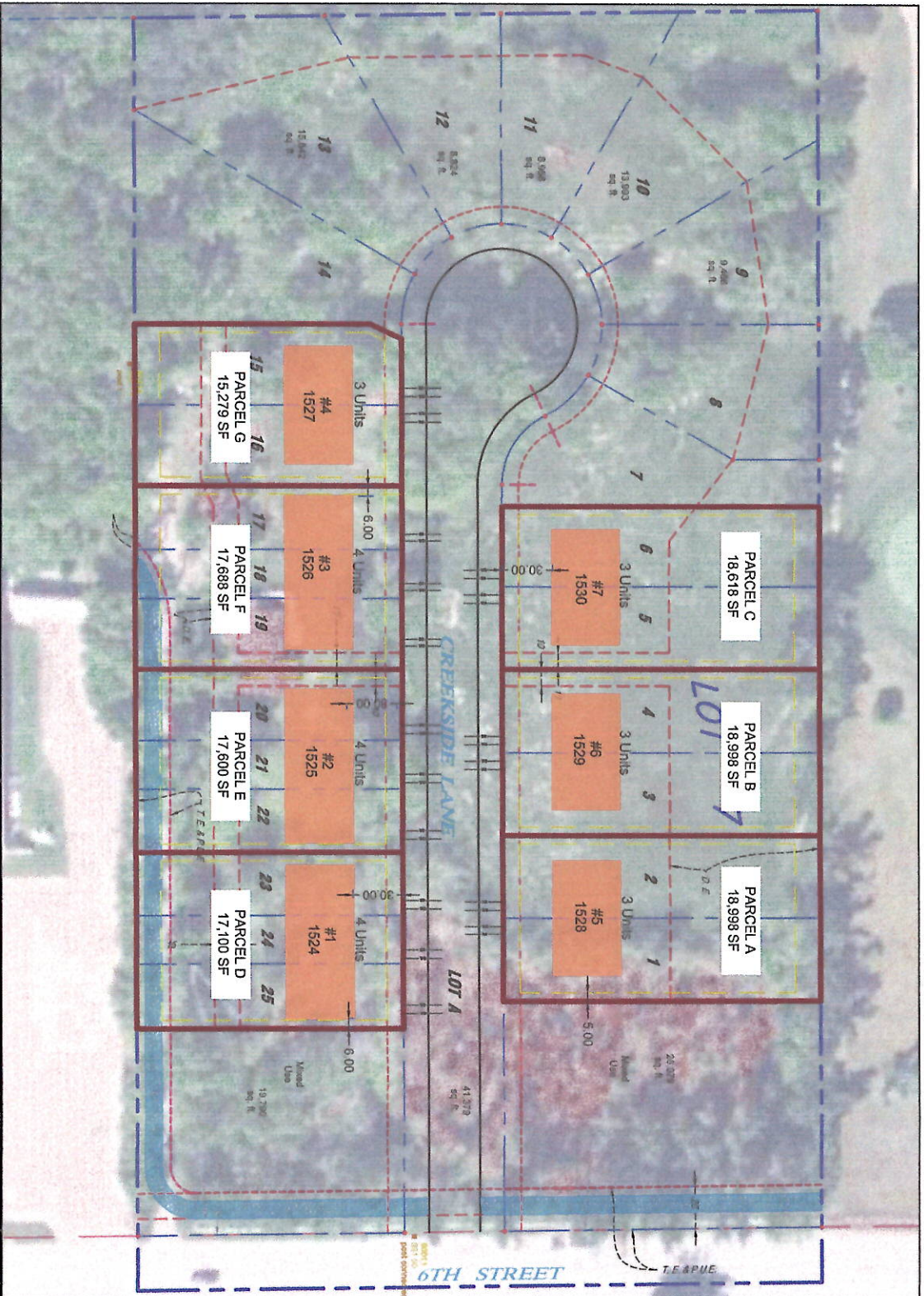
I, the undersigned, request that the following parcel numbers to be combined into a single parcel number.

Parcel Number	Class	Legal Description	Taxing District #
8418-34-478-020	RES	LOT 19, BLK 1 CREEKSIDE EST	640228
8418-34-478-019	RES	LOT 18, BLK 1 CREEKSIDE ESTATES	640228
8418-34-478-018	RES	LOT 17, BLK 1 CREEKSIDE ESTATES	640228

Owners signature: [Signature]

Date: 5-07-2024

OFFICE USE ONLY. NEW PARCEL NUMBER: _____
APPROVED BY: ASSESSOR _____ & AUDITOR _____



ZONING SUMMARY

ZONING: RM (RESIDENTIAL MEDIUM DENSITY)
 PROPOSED USE: ATTACHED SINGLE FAMILY
 BULK REGULATIONS:
 FRONT YARD: 15'
 SIDE YARD: 5'
 REAR YARD: 15'
 ALLOW. DENSITY: 20.77 UNITS/AC
 MIN. LOT WIDTH: 25'
 MIN. LOT AREA: 12,500 SF

PROPOSED DEVELOPMENT SUMMARY

PARCEL A:	18,609 SF
PARCEL B:	18,609 SF
PARCEL C:	17,100 SF
PARCEL D:	17,600 SF
PARCEL E:	15,279 SF
PARCEL F:	15,279 SF
TOTAL AREA:	124,281 SF (2.833 AC)
TOTAL UNITS:	24
PROPOSED UNITS/ACRE:	8.41

#1527



– Marshall County Courthouse –
 1 East Main Street – Marshalltown, Iowa 50158
MARSHALL COUNTY ASSESSOR
 Blaze K. Wurr, County Assessor
 Phone (641) 754-6305
 Email: assessor@marshallcountyiowa.gov

PLEASE NOTE:

- This form does not convey title.
- Are any of these parcels in escrow? Yes ___ No X (Parcels in escrow may not be combined)
- Parcels in different Tif areas may not be combined.
- Parcels of different class may not be combined.

Parcels may be combined if they meet the following criteria:

X They are contiguous and located within the same section, same quarter section, township, & range.

X The properties lie within the same taxing district

X The ownership is identical with the exception to Iowa Code 558.

X There are no delinquent taxes due on any parcel to be combined.

Deed/Contract Owners Names: Creekside Townhomes, LLC

Address: 740 Kacena Road, Hiawatha, IA 52233

Telephone Number: 319-777-2284 Email: bridge@comedge.com

I, the undersigned, request that the following parcel numbers to be combined into a single parcel number.

Parcel Number	Class	Legal Description	Taxing District #
8418-3A-478-017	RES	LOT 10, BLK 4 CREEKSIDE ESTATES	LA0228
8418-3A-478-016	RES	LOT 15, BLK 4, CREEKSIDE ESTATES	LA0228

Owners signature: [Signature]

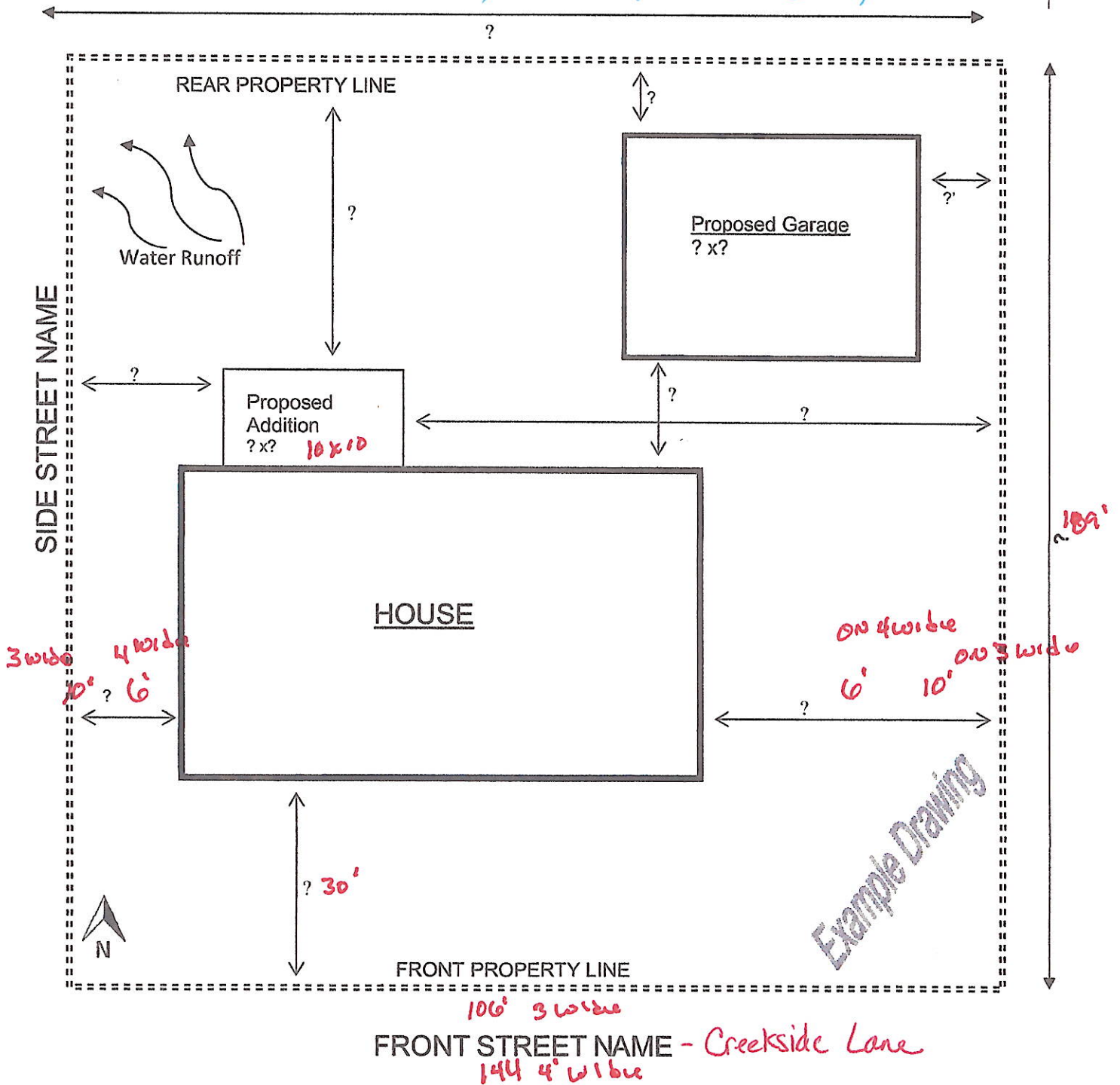
Date: 5-27-2024

OFFICE USE ONLY. NEW PARCEL NUMBER: _____
 APPROVED BY: ASSESSOR _____ & AUDITOR _____

SITE PLAN

Name: Creekside Townhomes

Property Address: Parcel G, Job #1527, Creekside Lane, Marshalltown, Iowa



Please be sure to include the following items in your sketch.

- | | |
|--|--|
| <ul style="list-style-type: none"> Property lines (include lot dimensions if known). Show the home, other structures, the street, the sidewalk and driveway. Existing structures & driveways with dimensions. | <ul style="list-style-type: none"> Proposed work with dimensions. If removing existing structures, driveways or sidewalks show the portions to be removed and/or replaced. |
|--|--|

**RESOLUTION APPROVING A FIBER OPTIC LINE EASEMENT WITH
INTERSTATE POWER AND LIGHT COMPANY FOR PARCELS 8417-30-300-001 AND
8417-30-300-003**

WHEREAS, the City of Marshalltown owns Parcel 8417-30-300-001 and Parcel 8417-30-300-003 located in Marshalltown, Iowa; and

WHEREAS, the City of Marshalltown has been approached to grant an easement for a fiber optic line easement, to construct, reconstruct, maintain, operate, repair, patrol and remove an underground telecommunications line or lines, consisting of fiber optic lines, wires, and other necessary fixtures and equipment, (including associated surface mounted equipment) and construction for transmitting fiber optic telecommunications; and

WHEREAS, the Council has fully examined same and has found same to be in the best interests of the CITY OF MARSHALLTOWN, IOWA and that same should now be approved and accepted.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA, the easement for the fiber optic line easement is hereby approved.

Passed this 8th day of July 2024 and signed this _____ day of July 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Heather Thomas, Public Works Director
DATE: July 8, 2024
RE: Interstate Power and Light Company Easement Request – Parcel 8417-30-300-001 and Parcel 8417-30-300-003

Strategic Plan:

- ☒ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☐ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: No specific objective; however, this utility is needed for IPL (Alliant Energy) to provide increased redundancy and reliability.

Recommendation: City Staff recommend approving easement.

Budget Impact: None.

Description/Background:

Interstate Power and Light Company (known locally as Alliant Energy) reached out to City Engineering to request an easement for a new fiber line to increase reliability/redundancy to communication for their electrical transmission/distribution capabilities on the city owned property where the Linn Creek levee and our 18th Ave Storm Water lift station is located (Parcel 8417-30-300-001 and Parcel 8417-30-300-003).

IPL and city staff negotiated additional language in their requested easement that makes IPL responsible for all costs if relocation is necessary and with the requested route being along / on / under our levee system, we also added language to require USACE approval, permits, etc.

Grantor(s) agrees that it will not construct or place any buildings, structures, plants, or other obstructions on the property described above, except for cases where public improvements by the City of Marshalltown are proposed. In cases where the City of Marshalltown constructs public improvements and there is a conflict in the proposed public improvements and the Grantee's facilities, the Grantee agrees to relocate the facilities at the Grantee's sole cost.

Grantee acknowledges and understands that the easement area is part of a USACE Civil Works project. Grantee shall coordinate with USACE to obtain any and all necessary permits and approvals. Grantee's easement shall be subject to USACE requirements and directives. Grantor shall not be responsible for any cost or expense of relocating, removing, replacing, repairing, or maintaining Grantee's infrastructure due to any USACE activities, requirements, or directives.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



Refer to the attached easement document for the locations the easement is requested, below is an aerial of the two parcels.



i:\public works\council items\2024\ipl easement_fiber east of 18th ave\memo - ipl easement 8417-30-300-001 and 8417-30-300-003.docx

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



FIBER OPTIC LINE EASEMENT

For and in consideration of the sum of One Dollar (\$1.00) and other valuable consideration, the receipt of which is hereby acknowledged **City of Marshalltown** ("Grantors"), does hereby warrant and convey unto **Interstate Power and Light Company, an Iowa Corporation**, its successors and assigns, ("Grantee"), a perpetual easement with the right, privilege and authority to construct, reconstruct, maintain, operate, repair, patrol and remove an underground telecommunications line or lines, consisting of fiber optic lines, wires, and other necessary fixtures and equipment, (including associated surface mounted equipment) and construction for transmitting fiber optic telecommunications and all Corporate purposes, pursuant to the provisions hereof, upon, under, and across the following described lands located in the County of **Marshall** and the State of Iowa:

See Attached Exhibits A and B, pages 5 and 6

together with all the rights and privileges for the full enjoyment or use thereof for the aforesaid purpose.

Grantor(s) agrees that it will not construct or place any buildings, structures, plants, or other obstructions on the property described above, except for cases where public improvements by the City of Marshalltown are proposed. In cases where the City of Marshalltown constructs public improvements and there is a conflict in the proposed public improvements and the Grantee's facilities, the Grantee agrees to relocate the facilities at the Grantee's sole cost.

Grantor(s) also conveys the right and privilege to trim, cut down or control the growth of any trees or other vegetation on said described land and such other trees and vegetation adjacent thereto as in the judgment of the Grantee may interfere with construction, reconstruction, maintenance, operation, repair, use of said line or lines, or associated equipment.

Grantee acknowledges and understands that the easement area is part of a USACE Civil Works project. Grantee shall coordinate with USACE to obtain any and all necessary permits and approvals. Grantee's easement shall be subject to USACE requirements and directives. Grantor shall not be responsible for any cost or expense of relocating, removing, replacing, repairing, or maintaining Grantee's infrastructure due to any USACE activities, requirements, or directives.

Grantee, its contractor or agent, may enter said premises for the purpose of making surveys and preliminary estimates immediately upon the execution of this easement.

Grantee's contractor shall be bonded and insured in compliance with current City of Marshalltown requirements for construction projects.

The Grantor(s) also grants to the Grantee the right of ingress and egress to said line or lines, under lands now owned by the Grantor(s), for the purpose of constructing, reconstructing, maintaining, operating, patrolling, repairing and removing said line or lines, or associated equipment and the Grantee agrees to pay to the Grantor(s) or its tenants all damages done to the lands (except the cutting and trimming of trees or other vegetation), fences, livestock or crops of the Grantor(s) or its tenants, by the Grantee or its employees while constructing, reconstructing, patrolling or repairing said line or lines.

See next page for Signature Page

Signed this _____ day of _____, 20__.

**GRANTOR(S):
City of Marshalltown**

By: _____

By: _____

ALL PURPOSE ACKNOWLEDGMENT

STATE OF _____)

COUNTY OF _____) ss:

On this _____ day of _____, AD. 20_____, before me,
the undersigned, a Notary Public in and for said State, personally appeared

_____ to me personally known

or _____ provided to me on the basis of satisfactory
evidence

to be the persons(s) whose name(s) is/are subscribed to the within
instrument and acknowledged to me that he/she/they executed the
same in his/her/their authorized capacity(ies), and that by
his/her/their signature(s) on the instrument the person(s), or the entity
upon behalf of which the person(s) acted, executed the instrument.

NOTARY SEAL _____
(Sign in Ink)

(Print/type name)

Notary Public in and for the State of _____

My Commission Expires: _____

CAPACITY CLAIMED BY SIGNER

_____ INDIVIDUAL
_____ CORPORATE
Title(s) of Corporate Officers(s):

_____ N/A
_____ Corporate Seal is affixed
_____ No Corporate Seal procured

_____ PARTNER(s)
_____ Limited Partnership
_____ General Partnership

_____ ATTORNEY-IN-FACT
_____ EXECUTOR(s),
_____ ADMINISTRATOR(s),
_____ or TRUSTEE(s):
_____ GUARDIAN(s)
_____ or CONSERVATOR(s)
_____ OTHER

SIGNER IS REPRESENTING:

List name(s) of persons(s) or entity(ies):

EXHIBIT "A"

Legal Description for Gantor's Parcel ID# 8417-30-300-001:

All of the NW fr'l 1/4 of the SW fr'l 1/4 of Section 30, T84N, R17W, of the 5th P.M., Marshall County, Iowa, containing 48.46 acres, according to the Government Survey thereof, inclusive of present established highway.

Legal Description for Gantor's Parcel ID# 8417-30-300-003:

Beginning at the SW corner of Section 30, T84N, R17W of the 5th P.M., Marshall County, Iowa; thence North 962.2 ft. to the point of beginning; thence continuing North 350.0 ft. to the NW corner of the SW fr'l 1/4 SW fr'l 1/4 of said Section 30; thence East along the North line of the SW fr'l 1/4 SW fr'l 1/4 to the NE corner thereof; thence South along the East line of the said SW fr'l 1/4 SW fr'l 1/4 to the S.E. corner thereof; thence West 125.0 ft.; thence North 765.0 ft. along a line 125.0 ft. West of and parallel to the said East line of the SW fr'l 1/4 SW fr'l 1/4; thence West along a line parallel to the South line of the said SW fr'l 1/4 SW fr'l 1/4 to a point, said point begin 660.0 ft. East of the West line of the said SW fr'l 1/4 SW fr'l 1/4; thence Northwesterly to a point, said point being 350.0 ft. South of and 330.0 ft. East of the N.W. corner of the said SW fr'l 1/4 SW fr'l 1/4; thence West 330.0 ft. to the point of beginning and containing 20.0 gross acres, inclusive of present established highways.

Legal Description for Permanent Limited Easement (P.L.E.) 30'-wide:

A 30-foot wide strip of land, the centerline of which being the facilities placed hereunder, or the extensions thereof. Said Easement Area being located within the Grantor's property described above and more particularly described and shown on the attached Exhibit B, incorporated into and made a part hereof by reference.

Legal Description for Permanent Limited Easement (P.L.E.) 50'-wide:

A 50-foot wide strip of land, the centerline of which being the facilities placed hereunder, or the extensions thereof. Said Easement Area being located within the Grantor's property described above and more particularly described and shown on the attached Exhibit B, incorporated into and made a part hereof by reference.

Legal Description for Temporary Limited Easement (T.L.E.) 70'x120':

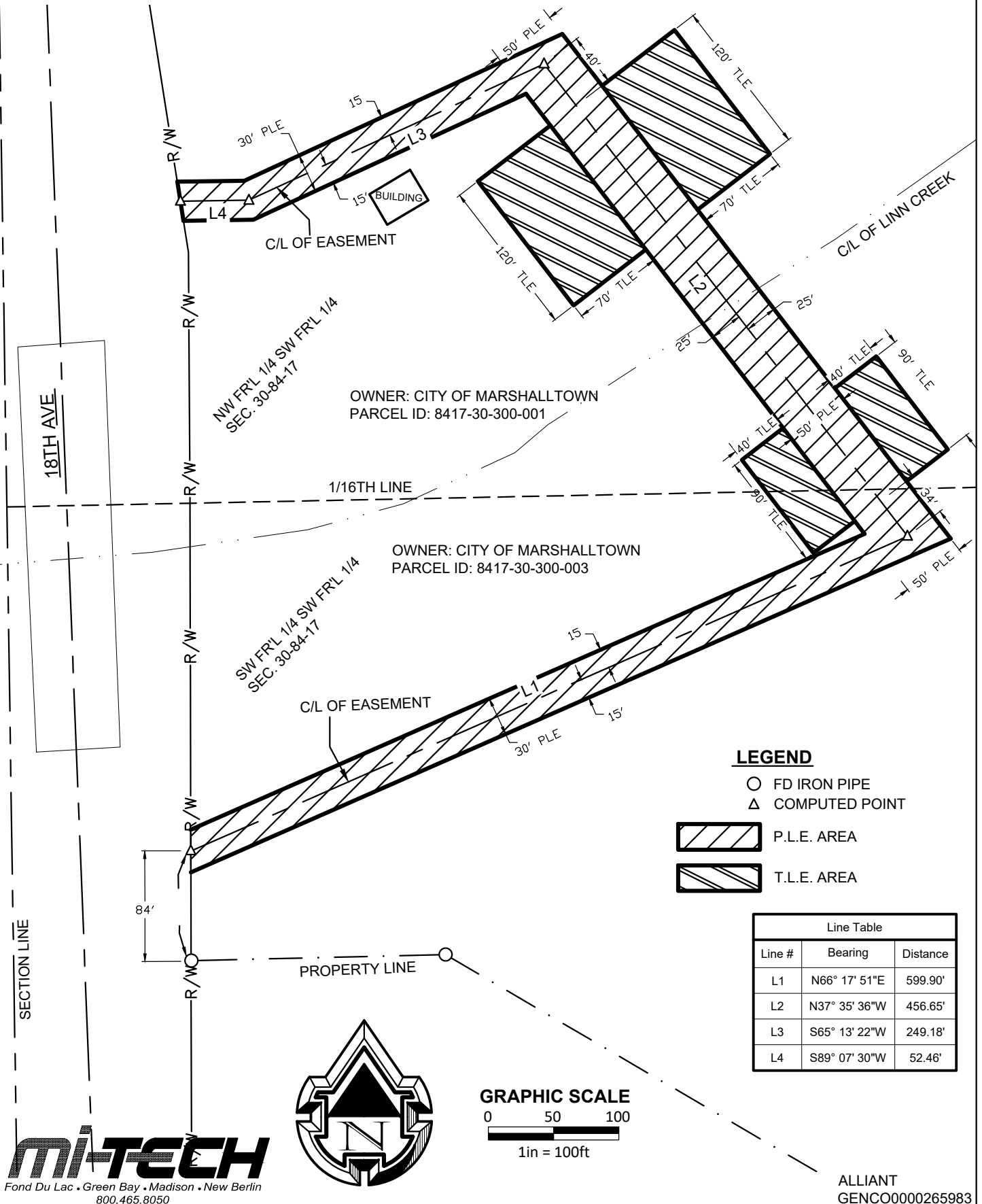
Two 70 foot by 120 foot strips of land, adjoining to above described 50'-wide P.L.E. Said Easement Area being located within the Grantor's property described above and more particularly described and shown on the attached Exhibit B, incorporated into and made a part hereof by reference.

Legal Description for Temporary Limited Easement (T.L.E.) 40'x90':

Two 40 foot by 90 foot strips of land, adjoining to above described 50'-wide P.L.E. Said Easement Area being located within the Grantor's property described above and more particularly described and shown on the attached Exhibit B, incorporated into and made a part hereof by reference.

EXHIBIT "B"

LOCATED IN PART OF THE NW FR'L 1/4 OF THE SW FR'L 1/4 AND THE SW FR'L 1/4 OF THE SW FR'L 1/4, ALL IN SECTION 30, TOWNSHIP 84 NORTH, RANGE 17 WEST OF THE 5TH P.M., MARSHALL COUNTY, IOWA



**RESOLUTION APPROVING CONTRACT ADDENDUM TO THE PROFESSIONAL
ADMINISTRATIVE SERVICES AGREEMENT WITH REGION 6 RESOURCE
PARTNERS RELATED TO 2021 CDBG GRANT 21-DTR-004, BEING CITY PROJECT
ECO21002**

WHEREAS, the City Council of Marshalltown, Iowa, has negotiated a contract for administrative services with Region 6 Resource Partners for the Downtown Revitalization Project; and

WHEREAS, an addendum to the agreement for professional administrative services is requested to change the required records and audits retention language as a result of an IEDA monitoring visit; and

WHEREAS, the City Council of Marshalltown finds that this amendment to the agreement for administrative services is in the best interest of the City.

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

Section 1. That the attached amendment to the agreement for professional administrative services with Region 6 Resource Partners for the Downtown Revitalization Project, is hereby approved in all respects and particulars.

Section 2. That the Mayor and City Clerk be authorized and directed to execute said contract for Services on behalf of the City of Marshalltown, Iowa.

Passed this 8th day of July 2024, and signed this _____ day of July 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Heather Thomas, Public Works Director (*assisting with Community Development Director duties*)
DATE: July 8, 2024
RE: Marshalltown Downtown Revitalization – Façade Improvements – Region 6 Contract Language Addendum (ECO 21-002)

Strategic Plan:

- ☒ Strategy 1: Expand and improve development in the community.
- ☒ Strategy 2: Enhance Marshalltown's public image.
- ☐ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective:

Invest in Downtown redevelopment & Reduce Blight

Recommendation:

Approve Contract Addendum.

Budget Impact:

None

Description/Background:

Region 6 and city staff held a monitoring visit for the CDBG grant on this project with IEDA. IEDA clarified that they require project records be retained for **3 years after IEDA closes the project**. Previously the grant administration contract between Region 6 and the City required Region 6 to retain for 5 years after the contract between Region 6 and City expired. We've learned that IEDA is very behind on closing out projects on their end (they are still working on some 2008 project close-outs).

This language was updated to reflect that requirement from IEDA to be sure Region 6 retains records longer.

i:\public works\council items\2024\dtr project\memo_eco 21-002 dtr _ change order 5.docx

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



**AGREEMENT BETWEEN
THE CITY OF MARSHALLTOWN
AND
REGION 6 RESOURCE PARTNERS
FOR
PROFESSIONAL ADMINISTRATIVE SERVICES**

This is an AGREEMENT made as of February 22, 2022, by and between THE CITY OF MARSHALLTOWN, hereinafter called the "Grantee" and the Region 6 Resource Partners, hereinafter called the "Administrator".

Grantee intends to provide comprehensive administrative management services for the Grantee's 2021 \$500,000 CDBG for downtown revitalizations. The contract number is 21-DTR-004.

Grantee and Administrator in consideration of mutual covenants herein agree in respect to the performance of professional administrative services by the Administrator and the payment for those services by Grantee, as set forth below.

Administrator shall serve as the Grantee's professional administration representative in those phases of the project to which this agreement applies, and will give consultation and advice to Grantee during the project's performance.

SECTION 1 - TERMS AND CONDITIONS

- 1.1 It is agreed between the parties hereto that the Grantee hereby retains and employs the Region 6 Resource Partners to perform all grant administration/management services associated with the Project, subject to the terms and conditions stated below.

SECTION 2 - PERSONNEL

- 2.1 The administrator represents that they have, or will provide all necessary personnel to perform the services provided under this contract.

SECTION 3 - SCOPE OF SERVICES

- 3.1 The administrator shall perform all mutually agreed upon and necessary services required to carry out grant administration/management as set forth in the following Scope of Services.

3.2 GENERAL PROVISIONS

- A. Assure understanding of terms and conditions of the Iowa Economic Development Authority.
- B. Identify applicable state and federal laws and regulations.
- C. Assist the Grantee in complying with state and federal requirements.
- D. Monitor and evaluate project, progress so as to facilitate compliance with applicable federal and state laws and regulations.
- E. Attend meetings of the Grantee governing body as needed.
- F. Represent the Grantee at meetings and with other parties or interests, as required.
- G. Provide all documentation needed by the IEDA and other funding sources for monitoring.

3.3 FINANCIAL MANAGEMENT

- A. Establish a spreadsheet for tracking project costs, and different project revenue sources. These sources shall tie back to the CDBG approved contract.
- B. Prepare CDBG and other project fund sources. Make sure the project continually meets the ration

- of CDBG and other funds – same as the ratios from the funding agreement.
- C. Obtain City approval documentation for each invoice (minutes), and proof of payment (copy of check).
- D. Make all financial adjustments as needed in IowaGrants.
- E. CDBG funds shall now be on a reimbursement basis.
- F. Understanding City deadlines for payment processing and meeting those procedures.
- G. Every 6 months execute a CDBG fund request.
- H. All projects must be completed within 3 years with clear steps to meet.

3.4 PROCUREMENT AND CONTRACTS

- A. Maintain proper procurement documentation for all project expenditures. For sealed bid need – bid solicitation (spec book) document, affidavit of publication on request for bids, copy of the low bid packet, copy of bid bond, Section 3 form, bid tabulation sheet, engineers estimate, and award documentation. For small purchase items – 3 or more written quotes, written quote solicitation document, Section 3 form, and award decision. For request for proposal items – written request for proposal with the relative importance of each factor (price must be a factor but not necessarily the highest), 3 or more proposals, Section 3 documentation, and award decision. The grant administrator may need to write up acceptable documentation for some of these steps.
- B. IowaGrants contractor and subcontractor eligibility documentation and SAM.gov. This step must be done prior to executing any contracts.
- C. Obtain proper wage rate determination for the project – SAM.gov. Check prior to bid opening on updates to wage rate determination.
- D. Include proper CDBG and other language in procurement solicitation documents – CDBG required contract language, CDBG job site posters, Section 3.
- E. Section 3 hours documentation for general contractor and subcontractors on project if CDBG expenditures exceed \$200,000 per address.
- F. Copy of written contracts for items that are procured. For sealed bid items, they must have performance and payment bonds, with a copy.
- G. Copy of any change orders issued during the construction.
- H. Go through special procedures with IEDA and others if there is only one bidder. Two bidders are acceptable for most things.
- I. Potentially exclude architect and engineering services from budget so that services can get underway prior to grant award and minimize procurement issues.

3.5 LABOR STANDARDS

- A. For any CDBG projects where this applies must have the following in the file:
 1. Wage rate determination for each procurement.
 2. Certified payroll from the general contractor and each subcontractor. The payroll must be signed by the company President in blue ink. If not, the President must sign a form in blue on company letterhead issuing that authority to someone else.
 3. The wage and benefit levels shall meet the levels in the wage rate determination. Benefits shall be itemized by employee on an hourly basis. The benefits shall be acceptable.
 4. If the employee has other deductions, the employee must approve.
 5. If any apprentices work on the project, appropriate approval documentation is needed from the Department of Labor for the time frame the construction is ongoing.
 6. Conduct employee interviews on the project to ensure that the employer is meeting standards.

3.6 MISCELLANEOUS OTHER COMPLIANCE

- A. Hold a CDBG status of funds hearing prior to 50% construction completion.
- B. Publish and guide the grantee with any necessary Fair Housing compliance activities.
- C. Hold any necessary Section 3 low- and moderate-income worker recruitment efforts.
- D. Ensure that the contractor has proper postings, and that the project has any needed CDBG signs.
- E. Execute any mortgages that may be needed.
- F. Obtain proper documentation that other funds are available for the project.
- G. Maintain

3.7 ENVIRONMENTAL

- A. Update the original project environmental review documents as needed.
- B. If the project is a phased project, complete noise, floodplain, and any other environmental document updates.
- C. Copy of all environmental documents – original signatures.
- D. Asbestos inspection documents, if needed. Proper asbestos abatement procedures, if applicable.
- E. Ensure that all construction activities take place after all environmental approvals.
- F. Copy of the DNR permit. Sometimes other permits needed.

3.8 DOWNTOWN REVITALIZATION

- A. Easement agreement for each address.
- B. Section 106 and blight clearance for each address.
- C. After bid opening – agreement between city and each address to provide necessary funds.
- D. Determine the initial payment from owner to city and the final payment.
- E. No contract land owners. Copy of assessor's card.
- F. Possibly obtain evidence that the building owner can provide later funds building improvement.
- G. Lead-based paint compliance activities.

SECTION 4 - COMPENSATION

- 4.1 The Grantee shall compensate the Administrator for services provided under Section 3. Payment shall be due in a timely manner upon receipt of billing statements.
- 4.2 Services rendered under this contract shall be billed at actual cost. The maximum amount that may be billed to THE CITY OF MARSHALLTOWN for the general administration on this project is \$20,000.
- 4.3 The services of the Administrator shall commence as of October 18, 2021, and continue until the project is completed.

SECTION 5 - TERMINATION OF CONTRACT

5.0 TERMINATION OF CONTRACT FOR CAUSE.

- A. If, through any cause, the Administrator shall fail to fulfill in timely and proper or if the Administrator shall violate any of the covenants, agreements, or stipulations of this Contract, the Grantee shall thereupon have the right to terminate this Contract by giving written notice to the Administrator of such termination and specifying the effective date thereof, at least five days before the effective date of such termination. In such event, all finished or unfinished, documents, data, studies, surveys, drawings, maps, models, photographs and reports prepared by the Administrator under this Contract shall, at the option of the Grantee become its property and the Administrator shall be entitled to receive just and equitable compensation for any work satisfactorily completed hereunder.

- B. Notwithstanding the above, the Administrator shall not be relieved of liability to the Grantee for damages sustained by the Grantee by virtue of any breach of the Contract by the Administrator; and the Grantee may withhold payments to the Administrator for the purpose until such time as the exact amount of damages due the Grantee from the Administrator is determined.

5.1 TERMINATION FOR CONVENIENCE OF THE GRANTEE:

- A. The Grantee may terminate this contract at any time by giving at least ten (10) days notice in writing to the Administrator. If the Administrator is terminated by the Grantee as provided herein, the Administrator will be paid for the time provided and expenses incurred up to the termination date. If this Contract is terminated due to the fault of the Administrator, Section 5.0 of this contract shall apply.

5.2 AMENDMENTS:

- A. The Grantee may, from time to time, request changes in the scope of the services of the Administrator to be performed hereunder. Such changes, including any increase or decrease in the amount of the Administrator's compensation, which are mutually agreed upon by and between the Grantee and the Administrator, shall be incorporated as written amendments to this Contract.

5.3 ASSIGNABILITY:

- A. The Administrator shall not assign any interest on this Contract, and shall not transfer any interest in the same (whether by assignment or novation), without the prior written consent. Provided, however, that claims for money by the Administrator from the Grantee under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Written notice of any such assignment or transfer shall be furnished promptly to the Grantee.

5.4 RECORDS AND AUDITS:

- A. The Administrator shall maintain accounts and records, including personnel, property and financial records, adequate to identify and account for all costs pertaining to the Contract and such other records as may be deemed necessary by the Grantee to assure proper accounting for all project funds. These records will be made available for audit purposes to the Grantee or any authorized representative, and will be retained for five years after the expiration of this Contract unless permission to destroy them is granted by the Grantee.

5.5 FINDINGS CONFIDENTIAL:

- A. All of the reports, information, data, etc..., prepared or assembled by the Administrator under this contract are confidential and the Administrator agrees that they shall not be made available to any individual or organization without the prior written approval of the Grantee.

5.6 EQUAL EMPLOYMENT OPPORTUNITY:

- A. The Administrator will not discriminate against any employee or applicant for employment because of race, creed, sex, color or national origin. The Administrator will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, creed, sex, color, or national origin. Such action shall include, but not be limited to the following: employment upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for

training, including apprenticeship. The Administrator agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Grantee setting forth the provisions of this non-discriminatory clause.

- B. The Administrator will, in all solicitations or advertisements for employees placed by or on behalf of the Administrator, state that all qualified applicants will receive consideration for employment without regard to race, creed, color, sex or national origin.
- C. The Administrator will cause the foregoing provisions to be inserted in all subcontracts for any work covered by this Contract so that such provisions will be binding upon each subcontractor, provided that the foregoing provisions shall not apply to contracts or subcontracts for standard commercial supplies or raw materials.
- D. The Administrator will comply with all provisions of Executive Order 11246, as amended by Executive Order 11375.
- E. The Administrator will furnish all information and reports required by Executive Order 11246 of September 24, 1965 and by the rules, regulations and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records and accounts by the Grantee's Department of Housing and Community Development and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations and orders.
- F. In the event of the Administrator's non compliance clauses of this Agreement or with any of such rules, regulations or orders, this agreement may be cancelled, terminated, or suspended in whole or in part and the Administrator may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965 and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965 or by rule, regulation or order of the Secretary of Labor, or as otherwise provided by law.
- G. The Administrator will include the provisions of paragraphs (a) through (g) in every subcontract or purchase order unless exempted by rules, regulations or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order 11246 of September 24, 1965 so that such provisions will be binding upon each subcontractor or vendor. The Administrator will take such action with respect to any subcontract or purchase order as the Grantee's Department of Housing and Community Development may direct as a means of enforcing such provisions including sanctions for noncompliance; provided, however, that in the event the Administrator becomes involved in or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the Grantee, Department of Housing and Community Development, the Administrator, may request the United States to enter into such litigation to protect the interests of the United States.
- H. Civil Rights Act of 1964 - Under Title VI of the Civil Rights Act of 1964, no person shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.
- I. Section 109 of the Housing and Community Development Act of 1974.
 - a. No person in the United States shall on the grounds of race, color, national origin, or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with funds made available under this title.
- J. "Section 3" Compliance in the Provision of Training, Employment and Business Opportunities
 - a. The work to be performed under this contract is on a project assisted under a program providing direct federal financial assistance from the Department of Housing and Urban Development and is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 1701u. Section 3 requires that to the greatest extent feasible opportunities for training and employment be given lower income residents of the project area and contracts for work in connection with the project be awarded to business concerns which are located in, or owned in substantial part by persons residing in the area of the project.

- b. The parties to this contract will comply with the provisions of said Section 3 and the regulations issued pursuant thereto by the Secretary of Housing and Urban Development set forth in 24 CFR 135, and all applicable rules and orders of the Department issued thereunder prior to the execution of this contract. The parties to this contract certify and agree that they are under no contractual or other disability, which would prevent them from complying with these requirements.
- K. Interest of Members of a Grantee - No member of the governing body of the Grantee and no other officer, employee, or agent of the Grantee who exercises any functions or responsibilities in connection with the planning and carrying out of the program, shall have any personal financial interests, direct or indirect, in this Contract; and the Administrator shall take appropriate steps to assure compliance.
- L. Interest of Other Local Public Officials - No member of the governing body of the locality and no other public official of such locality, who exercises any functions or responsibilities in connection with the planning and carrying out of the program, shall have any personal financial interest, direct or indirect, in this contract; and the Administrator shall take appropriate steps to insure compliance.
- M. Interest of Administrator and Employees - The Administrator covenants that he presently has no interest and shall not acquire interest, direct or indirect, in the study area or any parcels therein or any other interest which would conflict in any manner or degree with the performance of his services hereunder. The Administrator further covenants that in the performance of this Contract, no person having any such interest shall be employed.
- N. Section 504, Rehabilitation Act of 1973.
- O. Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.).
- P. Iowa Civil Rights Act of 1965 (Iowa Executive Orders 15 and 34).
- Q. Americans with Disabilities Act (P.L. 101-336, 42 U.S.C. 12101-12213).
- R. Title VIII of the Civil Rights Act of 1968, as amended.
- S. Federal Executive Order 11063, as amended by Executive Order 12259.
- T. At any time during normal business hours and as frequently as is deemed necessary, the contractor shall make available to the Iowa Department of Economic Development, the State Auditor, the General Accounting Office, and the Department of Housing and Urban Development, for their examination, all of its records pertaining to all matters covered by this contract and permit these agencies to audit, examine, make excerpts or transcripts from such records, contract, invoices, payrolls, personnel records, conditions of employment, and all other matters covered by this contract.
- U. No federal appropriated funds have been paid or will be paid, by or on behalf of the recipient, to any person for influencing or attempting to influence any officer or employee of any agency, a member of congress, an officer or employee of congress, or any employee of a member of congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
- V. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of congress, an officer or employee, or an employee of a member of congress in connection with this federal contract, grant, loan, or cooperative agreement, the recipient shall complete and submit standard form-LLL, "disclosure form to report federal lobbying" in accordance with its instruction.
- W. The administrator shall require that the language of this certification (u & v) be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.
- X. Section 3 Provisions -

A. The work to be performed under this contract is subject to the requirements of section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 1701u (section 3). The purpose of section 3 is to ensure that employment and other economic opportunities generated by HUD assistance or HUD-assisted projects covered by section 3, shall, to the greatest extent feasible, be directed to low- and very low-income persons, particularly persons who are recipients of HUD assistance for housing.

B. The parties to this contract agree to comply with HUD's regulations in 24 CFR part 135, which implement section 3. As evidenced by their execution of this contract, the parties to this contract certify that they are under no contractual or other impediment that would prevent them from complying with the part 135 regulations.

C. The contractor agrees to send to each labor organization or representative of workers with which the contractor has a collective bargaining agreement or other understanding, if any, a notice advising the labor organization or workers' representative of the contractor's commitments under this section 3 clause, and will post copies of the notice in conspicuous places at the work site where both employees and applicants for training and employment positions can see the notice. The notice shall describe the section 3 preference, shall set forth minimum number and job titles subject to hire, availability of apprenticeship and training positions, the qualifications for each; and the name and location of the person(s) taking applications for each of the positions; and the anticipated date the work shall begin.

D. The contractor agrees to include this section 3 clause in every subcontract subject to compliance with regulations in 24 CFR part 135, and agrees to take appropriate action, as provided in an applicable provision of the subcontract or in this section 3 clause, upon a finding that the subcontractor is in violation of the regulations in 24 CFR part 135. The contractor will not subcontract with any subcontractor where the contractor has notice or knowledge that the subcontractor has been found in violation of the regulations in 24 CFR part 135.

E. The contractor will certify that any vacant employment positions, including training positions, that are filled (1) after the contractor is selected but before the contract is executed, and (2) with persons other than those to whom the regulations of 24 CFR part 135 require employment opportunities to be directed, were not filled to circumvent the contractor's obligations under 24 CFR part 135.

F. Noncompliance with HUD's regulations in 24 CFR part 135 may result in sanctions, termination of this contract for default, and debarment or suspension from future HUD assisted contracts.

G. With respect to work performed in connection with section 3 covered Indian housing assistance, section 7(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450e) also applies to the work to be performed under this contract. Section 7(b) requires that to the greatest extent feasible (i) preference and opportunities for training and employment shall be given to Indians, and (ii) preference in the award of contracts and subcontracts shall be given to Indian organizations and Indian-owned Economic Enterprises. Parties to this contract that are subject to the provisions of section 3 and section 7(b) agree to comply with section 3 to the maximum extent feasible, but not in derogation of compliance with section 7(b).

5.7 COMPLIANCE WITH LOCAL LAWS:

- A. The Administrator shall comply with all applicable laws, ordinances and codes of the state and local governments, and the Administrator shall save the Grantee harmless with respect to any

damages arising from any tort done by this Administrator.

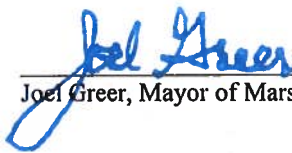
SECTION 6 - INSURANCE

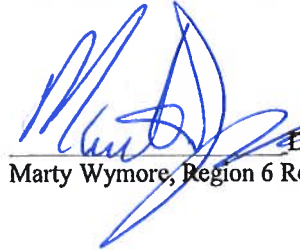
6.1 Region 6 Planning Commission shall maintain liability, workers compensation, and errors and omissions insurance over the term of this contract.

SECTION 7 - EFFECTIVE DATE

The effective date of this Agreement is February 22, 2022.

IN WITNESS WHEREOF, the parties to these present have hereunto caused these present to be executed the day and the year first mentioned above.

 Date 2/22/22
Joel Greer, Mayor of Marshalltown

 Date 2/23/22
Marty Wymore, Region 6 Resource Partners

**CONTRACT ADDENDUM BETWEEN
THE CITY OF MARSHALLTOWN
AND
REGION 6 RESOURCE PARTNERS
FOR
PROFESSIONAL ADMINISTRATIVE SERVICES**

1. ACCESS AND MAINTENANCE OF RECORDS

- a. The contractor must maintain records, including supporting documentation, for the greater of three years after the date the Recipient is notified that the State CDBG contract has been closed with HUD.
- b. At any time during normal business hours and as frequently as is deemed necessary, the contractor shall make available to the Iowa Economic Development Authority, the State Auditor, the General Accounting Office, and the Department of Housing and Urban Development, for their examination, all of its records pertaining to all matters covered by this contract and permit these agencies to audit, examine, make excerpts or transcripts from such records, contract, invoices, payrolls, personnel records, conditions of employment, and all other matters covered by this contract.

Joel Greer, Mayor of Marshalltown

Date

Region 6 Resource Partners

Date

**RESOLUTION ACCEPTING QUOTE AND AUTHORIZING THE PURCHASE OF A
NEW 2,010 GALLON TANK FOR STREET DIVISION FLUSHER TRUCK IN THE
AMOUNT OF \$8,113.00**

WHEREAS, the City of Marshalltown (hereinafter referred to as the “City”), State of Iowa, is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the “State”); and

WHEREAS, the City of Marshalltown, Iowa desires to procure a replacement water tank to be utilized by the Street Division; and

WHEREAS, Sprayer Specialties, Inc submitted a quote on a tank for a purchase price of \$8,113.00; and

WHEREAS, acceptance of this quote is in the best interest of the City of Marshalltown; and

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

Section 1. That the City of Marshalltown accepts the quote from Sprayer Specialties, Inc for the purchase of a tank in the amount of \$8,113.00, to be used by the Street Division.

Section 2. The Public Works Director of the City of Marshalltown is hereby authorized to enter into agreements on behalf of the City of Marshalltown to purchase said equipment at the above referenced price and conditions.

Passed this 8th day of July 2024, and signed this _____ day of July 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Heather Thomas, PE – Public Works Director
DATE: July 8, 2024
RE: Street Division – Authorization for Tank Purchase

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Review City policies, procedures, plans, ordinances, programs, and services for updates and efficiencies.

Recommendation: Recommend authorizing this street division equipment part purchase in the amount of \$8,113.00 for a replacement tank. City staff estimates that with additional parts needed to mount and retrofit the plumbing by in-house staff, the total cost will come to approximately **\$11,000.00**. This purchase was not included in the CIP plan approved by city council; therefore, we are requesting approval of this purchase and to allow amending our CIP plan as described herein. In order to hold the overall Road Use Tax portion of the approved CIP plan within budget, the purchase of a ¾ Ton Street Maintenance Fleet Pick-up will be delayed from FY25 to FY26.

Budget Impact: The City's Capital Improvement Plan (approved for FY24-28) had previously included a \$40,000 budget in FY25 for replacing a ¾ Ton truck. This will be pushed back to allow for some other CIP purchases that were not planned for. Funds will come from the RUT Fund (Fund 110) and adequate funds exist in the Fund balance for this purchase.

Description/Background: The street division owns a 1991 2 ½ Ton Chevy Cab w/ Flusher Tank. The truck itself is in very good condition with only 4,044 miles, but the tank has started to rust through the sides and is causing premature wear on the pump and jets due to large rust chunks going through it.

Historically, the Street Department has utilized the unit to flush down streets in the event of a heavy rain near a construction site when mud is deposited on the roadway which street sweepers cannot remove. It was also used to water down the gravel road to the temporary brush dump on North 18th Avenue to maintain safe visibility from dust due to the heavy truck traffic hauling back and forth following the 2020 Derecho. It has also been used to clean-up streets due to illicit discharges (required by our MS4 permit). Also, the Parks Department has utilized it for large planting areas of trees, plants and grass – such as the Center Street medians since irrigation was shut off due to backflow preventer issues. This truck has been retrofit over the years to include a street spray bar that assists when the need arises for street cleaning.

CITY COUNCIL

Al Hoop, Gabriel Isom, Barry Kell, Mike Ladehoff,
Greg Nichols, Jeff Schneider, Gary Thompson



Previously, the Fire Department used this truck to carry water to fires where hydrant access was limited for approximately 21 years (1996 - 2017).

We recommend this tank replacement in order to maintain the ability to provide water for street, clean-up, and park watering uses.

Attachment: Sprayer Specialties, Inc Quote

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CITY COUNCIL

Al Hoop, Gabriel Isom, Barry Kell, Mike Ladehoff,
Greg Nichols, Jeff Schneider, Gary Thompson



For Street Dept.
Flusher Truck #46

Quote: 2010 Gallon Heavy Duty Tank and Skid

6/20/2024

CITY OF MARSHALLTOWN

24 N Center St.

641-485-7788

Attn: Casey Madison



Item	Description	Qty	Unit Cost	Line Total
	Includes			
2010VLTHDSPKG	• 2010 Gallon Heavy Duty Tank (black to control algae) • Sight Gauge on Tank • Heavy Duty Skid Frame • 4 Tie Down Hoops • 16 Inch vented lid • 2 Inch stainless steel total drain fitting • 5 Year Warranty on Tank • All Prices FOB Grimes, IA	1	\$8113	\$8113

Cal Killian

Sprayer Specialties, Inc

4151 SE Capitol Circle

Grimes, IA 50111

800-351-1587

Cal@sprayers.com

Cell (515) 729-3363

**RESOLUTION AUTHORIZING THE PURCHASE OF A 2015 DODGE RAM 4500
BUCKET TRUCK FOR USE IN THE STREET AND PARKS DIVISIONS IN THE
AMOUNT OF \$59,995 AND DECLARING ASSET 5422, A 2000 FORD F450 AERIAL
LADDER TRUCK, SURPLUS FOR DISPOSAL THEREOF**

WHEREAS, the City of Marshalltown (hereinafter referred to as the “City”), State of Iowa, is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the “State”); and

WHEREAS, the City of Marshalltown, Iowa desires to procure a replacement aerial truck to be utilized by the Street and Parks Divisions; and

WHEREAS, there is available a used 2015 Dodge Ram 4500 Bucket Truck for sale in the amount of \$59,995.00; and

WHEREAS, authorization of this purchase is in the best interest of the City of Marshalltown; and

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

Section 1. That the City of Marshalltown approves the purchase of 2015 Dodge Ram 4500 Bucket Truck in the amount of \$59,995.00, to be used by the Street Division.

Section 2. The Mayor of the City of Marshalltown is hereby authorized to enter into agreements on behalf of the City of Marshalltown to purchase said equipment at the above referenced price and conditions.

Passed this 8th day of July 2024, and signed this _____ day of July 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Heather Thomas, PE – Public Works Director
DATE: July 8, 2024
RE: Street & Parks Divisions – Authorization for Used Bucket Truck Purchase

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Review City policies, procedures, plans, ordinances, programs, and services for updates and efficiencies.

Recommendation: Recommend authorizing this used equipment purchase to be used primarily by street and parks divisions and also in the case that utility needs a second truck when working on traffic signals.

Budget Impact: The price of this used bucket truck is \$59,995. It is proposed to be split 50% streets and 50% parks. For the Park's 50% share – they will utilize a portion of their \$50,000 budget from the CIP levy (Fund 030). For Street's 50% share, the City's Capital Improvement Plan (approved for FY24-28) had previously included a \$40,000 budget in FY25 for replacing a ¾ Ton truck. This will be pushed back to allow for some other CIP purchases that were not planned for, including RUT share of this purchase. Funds will come from the RUT Fund (Fund 110) and adequate funds exist in the Fund balance for this purchase. Our existing ladder truck that will be designated surplus is owned by Utility so those funds will also help offset street divisions RUT expense.

Description/Background: The utility division owns a 2000 Ford F450 Aerial Ladder Truck. Previously in 2022, we had a part go down and learned the lift apparatus no longer had any US based suppliers/dealers for that equipment. We were able to locate a replacement part internationally and work through currency exchange to get the equipment back in service. In 2023, the ladder truck was inspected through American Test Center and findings were that several parts and functionality of the truck were no longer in compliance with OSHA safety standards (OSHA 1910.178 and ANSI A92.2-1969). In looking into what parts were needed to bring the truck into compliance, we learned that many of the parts are now obsolete and even finding them internationally would be a challenge. For these reasons, we began looking at other options and explored used equipment. We are recommending to surplus our old 2000 Ford F450 Aerial Ladder Truck (Asset 5422).

The primary users of the truck are streets and parks for clearing brush and trimming trees. Due to the nature of work, a used truck is preferred as the potential for scrapes and dings when off-road on the levee, trail, and alleys is unavoidable. Utility and WPC have also on occasion borrowed the truck for their needs as well. A user group was informally established to determine important features, look for, view/test, and

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



compare used trucks. It was important to locate a truck with a more common boom company so that part availability would be readily available in the US; one of the companies that is most widely used in this space is Altec.

The group located a truck locally (former owned/used by PC Partners and recently refurbished by a certified aerial equipment inspector) that they have viewed and tested:

2015 Ram 4500/ Crew Cab 4WD - \$59,995

155k miles, automatic transmission, 6.7L Cummins diesel engine, 36' Altec boom

All 6 new tires and bucket has a side door for safe entry/exit rather than climbing up and over on steps Has a built-in 6000-watt generator. No major body damage or rust.

They looked for comparable trucks and reported that they were struggling to find used 4WD which was important due to the remote/off road applications the city will need it for. They also preferred a diesel engine over gas. While not needed, a crew cab has the benefit of minimizing trucks needed to mobilize during clearing operations as we typically run 3-4 people on a crew when in the remote areas. The found truck would have space to have necessary chainsaws and other equipment stored with/on the truck when in use.

Other trucks that were reviewed included:

2016 Ram 5500/ Regular Cab 2WD - \$65,000

161k miles, automatic transmission, 6.7L Cummins diesel engine, 42' Altec boom

2016 Ram 3500/ Regular Cab 2WD - \$35,498

154k miles, automatic transmission, 6.4L gas engine, 35' Altec boom

2013 Ford F550/ Extended Cab 2WD - \$47,000

194k miles, automatic transmission, 6.7L diesel engine, 40' Altec boom

The city staff user group request approval of purchasing the 2015 Ram 4500 Bucket Truck and request surplus of the 2000 Ford F450 Aerial Ladder Truck. We intend to Gov Deal the old ladder truck.

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CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



**RESOLUTION PROVIDING FOR THE CONVEYANCE AND TRANSFER OF
TITLE FOR 407 MARION STREET FROM THE CITY OF MARSHALLTOWN,
IOWA TO L. HOGELAND AUTO PLAZA LLC**

WHEREAS, the Council of the City of Marshalltown, Iowa finds it is in the best interest of the City and proposes to convey and transfer by Quit Claim Deed, property set out and described in Section 1 hereof to L. Hogeland Auto Plaza LLC; and

WHEREAS, the consideration for the transfer of the real estate to L. Hogeland Auto Plaza LLC, asset forth in Section 1, is the full sum of \$1,202.22 (One Thousand Two Hundred Two and 22/100) Dollars, said sum payable to the City of Marshalltown; and

WHEREAS, the property being transferred by the City of Marshalltown, Iowa to L. Hogeland Auto Plaza LLC is real estate which is not being used to the full advantage of the City, and is not required for any other public purpose, and no rights of private persons will be adversely affected; and

WHEREAS, the City of Marshalltown hereby proposes the transfer of said property, subject to easements being retained and rights of way of utilities, and access to and maintenance of said utilities. Said easements, rights of way and access will be retained until such time as the utility no longer utilizes or needs facilities in this location; and

WHEREAS, a notice of public hearing has been published according to law notifying the public of the proposed conveyance and transfer of title, and said public hearing was held.

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

Section 1. The City of Marshalltown, Iowa, by this resolution, approve the conveyance and transfer of title by Quit Claim Deed to L. Hogeland Auto Plaza LLC of the property:

407 Marion Street, legally described as: LOT 5 OF LOT 4 OF LOT ONE AND LOT 6 OF LOT 4 OF LOT ONE ALLI N THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 26-84-18, MARSHALL COUNTY, IOWA.

The consideration for such conveyance shall be the sum of \$1,202.22 (One Thousand Two Hundred Two and 22/100).

Section 2. The City of Marshalltown hereby approves the transfer of said property, subject to easements being retained and rights of way of utilities, and access to and maintenance of said utilities. Said easements, rights of way and access will be retained until such time as the utility no longer utilizes or needs facilities in this location.

Passed this 8th day of July 2024, and signed this _____ day of July 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor & City Council
FROM: Alicia Hunter, City Clerk
DATE: June 19, 2024
RE: Set Public Hearing on the Sale of 407 Marion Street

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☐ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☒ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Partner with citizen on city park purchase.

Recommendation: Set the public hearing on the sale of the vacant lot for 7/8.

Budget Impact: \$1,202.22 revenue

Description/Background: The City of Marshalltown solicited sealed bids for the property at 407 Marion Street which is the decommissioned city park, "BPW Park". The City is offering a Quit Claim Deed for the property that is being sold as a vacant lot. Sealed bids were due by 10:00 a.m. on June 18, 2024, with the highest bid being selected as the winning bid. The City received 3 bids for the property with the high bid from Lonnie Hogeland of \$1,202.22. Mr. Hogeland plans to maintain the property as a city park.

The City proposes the transfer of the property, subject to easements being retained and rights of way of utilities, and access to and maintenance of said utilities. Said easements, rights of way and access will be retained until such time as the utility no longer utilizes or needs facilities in this location.

A public hearing is required on the conveyance and transfer of city property. The public hearing will be set for the July 8th meeting.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



Bid Tab - Vacant Lots of Sale

Bid Opening June 18, 2024 at 10:00 am

Bidder Name	407 Marion St
Lonnie Hogeland	\$1,202
Rolland Danner	\$500
Dan Oswald	\$500

Sale of Lot 407 Marion Street

The City of Marshalltown, Iowa, is accepting bids for the following described real property ("Property") located in Marshall County, known as 407 Marion Street and legally described as the following:

LOT 5 OF LOT 4 OF LOT ONE AND LOT 6 OF LOT 4 OF LOT ONE ALL IN THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 26- 84-18, MARSHALL COUNTY, IOWA

This property was previously listed with building requirements for Neighborhood Improvement however no bids were received due to this requirement and the easements on the property. The City is now re-listing the property removing this requirement and selling it as a vacant lot.

The property is 137.7 feet wide by 231.4 feet deep. It is zoned as Medium Density-Residential. The property was originally gifted to the City in 1954 as a park. The City decommissioned this property as a park. All park equipment and items will be removed from the property, and the land is being sold in as-is condition with no improvements to be made by the City.

This property has storm sewer and sanitary sewer infrastructure, as shown in the attached map. A structure cannot be built over the lines, and the City will maintain an easement. Should you choose to build, the buildable area on the lot is approximately 127.7 feet x 196.4 feet.

No survey has been performed on the property so the bidder should carefully inspect the property prior to making a bid. The property has no known utility connections. The property will be conveyed to the successful purchaser by quit claim deed. If an abstract is requested, the Purchaser must furnish this at their own expense. All bids must be cash transactions and may not be conditioned on financing.

The highest bid for the property will be selected as the winning bid. **Sealed bids are due by 10:00 AM CST on Tuesday, June 18, 2024.** Bids must include the dollar amount of the bid and the following information (if available):

- Property address and bid amount
- Name of bidder
- Address of bidder
- Telephone number of bidder
- Email address of bidder

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



- Name for tax deed (will only use if the highest bidder)
- Address for the tax statement to be sent (will only use for the highest bidder)

The bid should be in a sealed envelope marked “Sealed Bid for 407 E Marion Street” and submitted to the City Clerk by the date and time above at: City of Marshalltown Attn: City Clerk, 24 North Center Street Marshalltown, Iowa 50158. Bids received after the due date and time will not be accepted. The City reserves the right to reject all bids and to waive any irregularities.

The City will contact you after the bids are due to let you know if you are the highest bidder or not. Following the acceptance of bids, the City Council will set the public hearing on the sale of the property at the June 24th City Council meeting. The public hearing will be held at the July 8th City Council meeting, following consideration of a resolution to approve the sale. Closing on the properties will take place after July 8th, with the purchaser to provide payment in full before the quit claim deed is provided.

For bidding questions contact:

Alicia Hunter, City Clerk
clerk@marshalltown-ia.gov
641-754-5701 x1101

For zoning questions contact:

Hector Hernandez, Planner
hhernandez@marshalltown-ia.gov
641-754-5756 x3108

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



**PURCHASE OF CITY OF MARSHALLTOWN LOT
407 MARION STREET
BID SHEET**

Sealed bids are due by **10:00 AM CST on Tuesday, June 18, 2024**. Bids must include the dollar amount of the bid and the following information:

Property Address:	407 Marion Street
Bid Amount:	
Name of Bidder:	
Bidder Address:	
Bidder Phone:	
Bidder Email:	
Name for deed if awarded:	
Address for the tax statement:	

The City will contact you after the bids are due to let you know if you are the highest bidder or not. The bid should be in a sealed envelope marked "Sealed Bid for 407 E Marion Street" and submitted to the City Clerk by the date and time above at: City of Marshalltown Attn: City Clerk, 24 North Center Street Marshalltown, Iowa 50158.

Bids received after the due date and time will not be accepted. The City reserves the right to reject all bids and to waive any irregularities.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



ORDINANCE 15085

**AN ORDINANCE TO AMEND THE CODE OF ORDINANCES, CITY OF
MARSHALLTOWN, IOWA CHAPTER 156 (ZONING)**

WHEREAS, the City Council of the City of Marshalltown, Iowa, has adopted Chapter 156 (Zoning); and

WHEREAS, the City Council has identified various issues with terms and conditions of Chapter 156 pertaining to the use and maintenance of solar panel arrays across various zoning districts, which are presenting administrative difficulties; and

WHEREAS, the City Council has adopted Resolution No. 2024-102 establishing a temporary moratorium on the issuance of permits for the placement of accessory solar panel arrays pursuant to City Code Section 156.C.007(G)(3), until such time as the Zoning Ordinance can be amended accordingly; and

WHEREAS, the City Council finds the following amendments to Chapter 156 to be in the best interest of the City, the public in general, and those desirous of installing solar panel arrays.

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA:

Section 1. Amendment. Section 156.C.002 (C)(3) (Use Table) shall be amended, as follows:

3. "S" means that the use is allowed as a Special Use, which may be approved following a public hearing by the Plan and Zoning Commission and the ~~City Council~~ Board of Adjustment, subject to:
 - a. Section 156.C.005, *Special Use Permit Standards*; and
 - b. The procedures set forth in Section 156.J.003, *Legislative Review Procedures*.

Section 2. Amendment. The following rows of the Use Table at Section 156.C.003 shall be amended or added, as follows.

Utilities	Solar Panel Arrays (Principal Use)	S	--	--	--	--	--	--	--	--	--	S	--	--	S	156.C.004 156.C.005
	<u>Ground-Mounted-Solar Panel Arrays (Accessory Use)</u>	<u>S</u>	--	--	--	--	--	--	--	--	--	--	--	--	<u>S</u>	156.C.007
	<u>Roof-Mounted Solar Panel Arrays (Accessory Use)</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	156.C.007

Section 3. Amendment. Section 156.C.004(E)(9) shall be deleted in its entirety with all subsequent provisions of 156.C.004(E) re-numbered accordingly.

Section 4. Amendment. Section 156.C.005(E)(3) shall be deleted in its entirety.

Section 5. Amendment. Section 156.C.005(H) shall be added, as follows, with all subsequent provisions of 156.C.005 re-lettered accordingly:

(H) Standard for Solar Panel Arrays (Principal Use)

- (1) Solar Panel Array (Principal Use). Solar panel arrays installed as a utility-scale solar energy system and as the principal use shall conform to all height, setback, and landscaping requirements within the underlying district. The following additional standards apply to all solar panel arrays as a principle use:
 - (a) Prohibited. Concentrating solar power (CSP) systems shall be prohibited.
 - (b) Site Plan. A site plan shall be submitted to the Zoning Administrator demonstrating compliance with:
 1. Setback and height limitations as established in the underlying zoning district;
 2. Applicable zoning district requirements such as landscape surface area ratio; and
 3. Applicable solar requirements per this Section.
 - (c) Compliance. Solar arrays installed as utility-scale solar energy system installations shall comply with applicable local, state, and federal regulations;
 - (d) Building Code Compliant. All solar panel array systems shall be compliant with all currently adopted building codes;
 - (e) Stormwater Management. Solar panel arrays shall be considered pervious and therefore shall be exempt from the calculation of the landscape surface ratio requirements in the underlying zoning district. The support or mounting posts, footings, impervious driveway surfaces, parking areas, and buildings on the site shall count toward the coverage requirements.
 - (f) Solar Glare. Solar panel arrays that use concentrator technologies and have not incorporated antiglare measures into the system or installation shall be placed in areas so that the concentrated solar glare shall not be directed onto inhabited adjacent properties or roadways;
 - (g) Design. The design of the solar panel arrays shall use materials, colors, textures, screening, and landscaping similar to their background or the existing natural environment to the most reasonable extent possible without prohibiting the installation.
 - (h) Fencing. A security fence must be installed along all exterior sides of the utility-scale solar array installation and be equipped with a minimum of one (1) gate and locking mechanism on the primary access side. Security fences, gates, and warning signs must be maintained in good condition until the installation is dismantled and removed from the site according to the decommissioning plan as established in paragraph k below.
 - (i) Signs. Signs shall comply with Article G (Signs).

- (j) Buffering. The site shall be constructed with buffering as required in Section 156.F.004 (Buffering).
- (k) Decommissioning Plan.
 - 1. The applicant shall submit a decommissioning plan signed by the party responsible for decommissioning and the landowner addressing the following with the permit application.
 - A. Defined conditions upon which decommissioning will be initiated (e.g. end of land lease, no power production for 12 months, etc.)
 - B. Removal of all non-utility owned equipment, conduit, structures, fencing, roads, and foundations.
 - C. Restoration of property to the condition prior to the development of the utility-scale solar panel array system.
 - D. The timeframe for completion of decommissioning activities.
 - E. Description of any agreement (e.g. lease) with the landowner regarding decommissioning.
 - F. The party currently responsible for decommissioning.
 - G. Plans for updating this decommissioning plan.

Section 5. Amendment. Section 156.C.007(G)(3).a shall be amended as follows:

(3) *Solar panel array* (~~*Small-Scale*~~) (*Accessory Use*).

- (a) *Ground-Mounted Solar Panels.* Ground-mounted solar panels shall be:
 - 1. Located in the interior side or rear yard and screened from adjacent residential property and all public rights-of-way with Type B bufferyard (see [Section 156.F.004, Buffering](#)); and
 - 2. Set back from lot lines as if they were detached accessory buildings if the highest point on the panels is more than six (6) feet above grade.
 - 3. Ground-mounted solar panel structures cannot exceed six (6) feet in total height.
 - 4. Application shall be presented with site specifications, dimensions, and landscaping plan.
 - 5. Not allowed in residential use properties regardless of zone.

Section 6. Amendment. Section 156.M.002 shall be amended by adding the following definition:

Solar Panel Array (Accessory Use) means a solar panel array that is accessory to a primary use.

Section 7. Severability Clause. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Section 8. When Effective. This ordinance shall be in full force and effect after its final passage, approval and publication as provided by law.

Passed this ____ day of _____ 2024 and signed this ____ day of _____ 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

I, Alicia Hunter, City Clerk of the City of Marshalltown, Iowa, do hereby certify that the foregoing ORDINANCE was passed and approved by the City Council of the City of Marshalltown, Iowa, on the ____ day of _____ 2024, and was published in the Marshalltown Times-Republican, a newspaper of general circulation in the City of Marshalltown, Iowa, on the ____ day of _____ 2024.

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Cindy Kendall
DATE: 5-22-24
RE: P & Z Residential Solar Recommendations and Ordinance

Strategic Plan:

- ☒ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☒ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: The Planning and Zoning Commission recommend the Council to amend the zoning ordinance to prohibit in ground solar array in residential zones and on residential parcels regardless of zoning classification.

Recommendation: There has been a great deal of turmoil and unintended consequences because the ordinance did not clearly address in ground solar array installations. These recommendations would resolve that ambiguity in the case of residential zoning and residential parcels.

Budget Impact: Legal and publication fees

Description/Background: Over the past two months, the P & Z Commission have met, received public input and drafted changes to the Marshalltown Zoning Ordinance Chapter 156.C.003-1, Section 156.C.007, Accessory Uses and Structures G- Additional Standards for Specific Accessory Uses or Structures 3 Solar Panel Array (Small Scale), And Section 156.M.002, Definitions of the Zoning Ordinance in Chapter 156. During that process the Council was asked to and did adopt a moratorium on in ground solar array to prevent any further installations until a recommendation and adoption of an amendment could occur. Those deliberations lead to a public hearing on the changes which was conducted at a meeting on May 16. Multiple interested persons attended. In addition to the residential installation of in ground solar array, others spoke as industrial and intuition users, voicing their desire to have in ground solar array permitted in other zones within the city. Those discussion are forthcoming but the residential prohibition of in ground installations is being brought to the Council for their consideration and adoption of an amendment as proposed.

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



ORDINANCE 15087

**AN ORDINANCE TO AMEND THE CODE OF ORDINANCES, CITY OF
MARSHALLTOWN, IOWA CHAPTER 118 PEDDLERS, SOLICITORS,
TRANSIENT MERCHANTS**

WHEREAS, the City Council of the City of Marshalltown, Iowa, adopted an ordinance defining, regulating, and licensing peddlers and transient merchants on July 25, 1932. Since the enactment multiple revisions have been submitted; and

WHEREAS, recommendations have been presented to the City Council to amend the ordinance to update application and licensing requirements; and

WHEREAS, the City Council of the City of Marshalltown finds it is in the best interest of the City to amend Chapter 118 of the City Code of Ordinances.

**NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF
MARSHALLTOWN, IOWA:**

Section 1. AMENDMENT. Section 118.003(A), 118.004, 118.005, 118.008, 118.009, 118.011 of the Code of Ordinances, City of Marshalltown, Iowa is hereby repealed and replaced with the following:

§ 118.003 CERTAIN EXEMPTIONS.

(A) The following shall be exempt from the license requirement:

- (1) Newspaper carriers;
- (2) Youth fundraisers such as Scouts of America, community school districts;
- (3) Farmer's Market Vendors;
- (4) Farmer and gardener stand selling agricultural products they have grown;
- (5) Persons operating during special community-wide events, at the discretion of the City Clerk; and
- (6) Political campaigns.

§ 118.004 LICENSE APPLICATION FOR PEDDLER OR SOLICITOR.

A written application shall be filed with the City Clerk for a license under this subchapter unless exempted under § 118.003 of this chapter. Such application shall set forth the applicant's company name; contact person, phone number, address, email address, individuals that will be licensed, and description of any vehicles. An applicant for a license shall submit recent photo identification and a copy of a current Department of Criminal Investigations (DCI) background check. The application shall also set forth the locations of activities and the length of time requested to be covered by the license.

§ 118.005 LICENSE APPLICATION FOR TRANSIENT MERCHANT

A written application shall be filed with the City Clerk for a license under this subchapter unless exempted under § 118.003 of this chapter. Such application shall set forth the applicant's company name; contact person, phone number, address, email address, description of unit, and

names of individuals operating the unit. The applicant must submit a copy of a current State of Iowa Food License as required by § 118.006. Transient merchants shall make the facility or vehicle available for visual inspection by the Fire Marshal or their designee at a reasonably convenient location. A renewal license may be issued annually without reapplication if completed within 30 days of expiration. For a renewal, the license holder must supply a valid State of Iowa Food License and pass annual inspection with the Fire Marshal or their designee.

§ 118.008 PERMITTED LOCATIONS.

(A) Peddler or solicitor licenses are issued for use in locations across the city.

(B) Transient merchants issued an annual license are permitted to operate only on paved portions of private commercial-use property locations. A license must be obtained even if the transient merchant is operating on their commercial property.

(C) Transient merchants issued a 24-hour license are authorized to operate on public or private property locations as approved on the application.

(D) Requests to operate in the Marshalltown Central Business District will only be considered if it is at the request of the Marshalltown Central Business District or a Main Street Business. Parking will only be permitted in front of a business with the owner's written permission and a public use permit issued by the City Clerk.

§ 118.009 TIME RESTRICTIONS.

(A) Peddler or solicitor licenses allow activity only between the hours of 9:00 a.m. and 7:00 p.m., Monday through Saturday.

(B) Transient merchant licenses issued for private commercial-use properties shall be allowed at all times, Sunday through Saturday, upon authorization that the owner of the location where sales occur consents to use of its business premises for that purpose and that neither traffic nor nearby residents will be adversely affected.

(1) If the City of Marshalltown receives complaints from neighboring residents, the City Clerk reserves the right to require the licensee to move locations or limit the days and hours of operation.

§ 118.011 FEES.

(A) Except as provided in § 118.003 of this chapter, every applicant for a license under this subchapter shall pay the fee, set by Council resolution before a license shall be issued.

(B) A peddler or solicitor license shall be issued by the day per person.

(C) A transient merchant license shall be issued annually per unit for operation on private commercial-use property.

(1) Transient merchants who also have a brick and mortar operation shall be issued an annual license for operation on private commercial property.

(D) A 24-hour transient merchant license may be issued for operation on public or private property. This is the only eligible license for operation on public property. It may be issued in addition to an annual license.

Section 2. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 3. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

Section 4. That this ordinance shall be in full force and effect after its passage and publication as by law.

Passed this ____ day of _____, 2024, and signed this ____ day of _____, 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

I, Alicia Hunter, City Clerk of the City of Marshalltown, Iowa, do hereby certify that the foregoing ORDINANCE was passed and approved by the City Council of the City of Marshalltown, Iowa, on the ____ day of _____, 2024, and was published in the Marshalltown Times-Republican, a newspaper of general circulation in the City of Marshalltown, Iowa, on the ____ day of _____, 2024.

Alicia Hunter, City Clerk

ORDINANCE

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES, CITY OF MARSHALLTOWN, IOWA CHAPTER 118 PEDDLERS, SOLICITORS, TRANSIENT MERCHANTS

WHEREAS, the City Council of the City of Marshalltown, Iowa, adopted an ordinance defining, regulating, and licensing peddlers and transient merchants on July 25, 1932. Since the enactment multiple revisions have been submitted; and

WHEREAS, recommendations have been presented to the City Council to amend the ordinance to update application and licensing requirements; and

WHEREAS, the City Council of the City of Marshalltown finds it is in the best interest of the City to amend Chapter 118 of the City Code of Ordinances.

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA:

Section 1. The Code of Ordinances, City of Marshalltown, Iowa is hereby amended by repealing code sections 118.001 through 118.999 and enacting and adopting the following in its place:

CHAPTER 118: PEDDLERS, SOLICITORS, AND TRANSIENT MERCHANTS

§ 118.001 DEFINITIONS.

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

PEDDLER. Any person who sells or offers for sale for immediate delivery goods or merchandise from house-to-house, business-to-business, or upon public property.

SOLICITOR. Any person who solicits or attempts to solicit from house-to-house, business-to-business, or upon public property an order for goods, subscriptions or merchandise to be delivered at a future date.

SPECIAL COMMUNITY-WIDE EVENT. An event or community celebration for which a public use permit under § 130.003 has been issued and deemed exempt from licensing in this chapter at the discretion of the City Clerk.

TRANSIENT MERCHANT. Any person, firm, or corporation who engages in a merchandising business from a mobile facility (self-contained motorized or trailer) on any parcel.

§ 118.002 LICENSE REQUIRED.

Unless otherwise exempted by other provisions of this subchapter, any peddler, solicitor, or transient merchant operating within the city without first obtaining a license for such activity as herein provided, or operating in violation of the terms of the license, commits a simple misdemeanor subject to a fine.

§ 118.003 CERTAIN EXEMPTIONS.

(A) The following shall be exempt from the license requirement:

- (1) Newspaper carriers;

- (2) Youth fundraisers such as Scouts of America, community school districts;
- (3) Farmer's Market Vendors;
- (4) Farmer and gardener stand selling agricultural products they have grown; ~~and~~
- (5) Persons operating during special community-wide events, at the discretion of the City Clerk; ~~and~~.

(6) Political campaigns.

(B) While exempted from the license fee requirement, authorized representatives of religious, non-profit, and charitable organizations, or sponsors of a charitable event, desiring to solicit money or to distribute pertinent literature, must first apply to the City Clerk for approval. Such application shall set forth the name of such organization or sponsor and charitable purpose for which such activity is sought, the names and addresses of the officers and directors of the organization, satisfactory verification of its 501(c)(3) tax-exempt status, specification of the dates and times during which such activities are to be conducted and of the amounts of any commissions, fees or wages which are to be charged in connection with the activity. Upon proper application by a bona fide charitable or religious organization, the City Clerk shall issue the applicable license containing the above information to the applicant free of charge, subject to the time limitations as set forth in this subchapter.

§ 118.004 LICENSE APPLICATION ~~FOR PEDDLER OR SOLICITOR.~~

A written application shall be filed with the City Clerk for a license under this subchapter unless exempted under § 118.003 of this chapter. Such application shall set forth the applicant's company name; contact person, phone number, address, ~~and~~ email address, ~~individuals that will be licensed, and description of any vehicles.~~ An applicant for a license shall ~~also~~ submit recent photo identification and a copy of a current Department of Criminal Investigations (DCI) background check. ~~The application shall also set forth the locations of activities and the length of time requested to be covered by the license, and be accompanied by current written permission from any property owner upon whose property a transient merchant will be operating, or whose property (including parking) will be affected by the transient merchant's operation. Transient merchants shall make the facility or vehicle available for visual inspection by the Fire Marshal or their designee at a reasonably convenient location.~~

Commented [AH1]: Remove this requirement for Transient Merchant as customers are going to them, they are not going to residents.

Commented [AH2]: Move to 118.005.

~~§ 118.005 SALES TAX PERMIT REQUIRED.~~

~~Before a license is issued under provisions of this subchapter, the applicant for the license shall submit to the City Clerk for inspection and copying a state sales tax permit when taxable items are intended to be sold.~~

Commented [AH3]: Remove this requirement. City does not regulate tax filing.

§ 118.005 LICENSE APPLICATION FOR TRANSIENT MERCHANT

A written application shall be filed with the City Clerk for a license under this subchapter unless exempted under § 118.003 of this chapter. Such application shall set forth the applicant's company name; contact person, phone number, address, email address, description of unit, and names of individuals operating the unit. The applicant must submit a copy of a current State of Iowa Food License as required by § 118.006. Transient merchants shall make the facility or vehicle available for visual inspection by the Fire Marshal or their designee at a reasonably convenient location. A renewal license may be issued annually without reapplication if completed within 30 days of expiration. For a renewal, the license holder must supply a valid State of Iowa Food License and pass annual inspection with the Fire Marshal or their designee.

§ 118.006 STATE FOOD LICENSE REQUIRED.

Before such license is issued under provisions of this subchapter, the applicant for the license shall submit to the City Clerk a state food sales license when applicable food items are intended to be sold.

§ 118.007 LICENSE ISSUANCE.

If the City Clerk finds the application in conformity with the requirements of this subchapter, that all federal and state law requirements have been met, that the facts stated within the application are accurate, that the applicant has not committed a crime of violence, theft, fraud or dishonesty, other than simple misdemeanors, has committed no prior violations of this subchapter and is not a person required to register as a sex offender, the City Clerk shall issue a license upon payment of the applicable fee. The Clerk may rely upon the results of any routine background check without responsibility for verifying the accuracy of any information contained therein. The Chief of Police or City Attorney may authorize exceptions to criminal histories based on circumstances such as the number of years since the charge. A State of Iowa Division of Criminal Investigation background check is valid for one year.

§ 118.008 PERMITTED LOCATIONS.

(A) Peddler or solicitor licenses are issued for use in locations across the city, ~~without restrictions.~~

(B) Transient merchants issued an annual license are permitted to operate only on paved portions of private commercial-~~use~~ property locations. A license must be obtained even if the transient merchant is operating on their commercial property.

(C) Transient merchants issued a 24-hour license are authorized to operate on public or private property locations as approved on the application.

(D) Requests to operate in the Marshalltown Central Business District will only be considered if it is at the request of ~~the Marshalltown Central Business District or~~ a Main Street Business. Parking will only be permitted in front of ~~the said a business with the owner's written permission and a public use permit issued by the City Clerk, with the 24-hour Transient Merchant license.~~

§ 118.009 TIME RESTRICTIONS.

(A) Peddler or solicitor licenses allow activity only between the hours of 9:00 a.m. and 7:00 p.m., Monday through Saturday.

(B) Transient merchant licenses issued for private commercial-~~use~~ properties shall be allowed at all times, Sunday through Saturday, upon authorization that the owner of the location where sales occur consents to use of its business premises for that purpose and that neither traffic nor nearby residents will be adversely affected.

(1) If the City of Marshalltown receives complaints from neighboring residents, the City Clerk reserves the right to require the licensee to move locations or limit the days and hours of operation.

§ 118.010 PERMITTED MOBILE FACILITIES OR VEHICLES.

(A) Mobile vendors shall operate only from facilities or vehicles which are structurally sound, in good repair and appearance, with no visible rust or damage. Adequate waste disposal receptacles shall be conveniently provided for customer use. No waste or garbage shall be allowed to

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accumulate on the exterior of the facility or vehicle. All grease shall be disposed of lawfully. Electrical connections shall be outdoor-rated with functioning ground fault interrupters (GFIs) and no extension cords shall cross any sidewalk or public access.

(B) Electrical connections across any sidewalk or public access shall be made by proper underground wiring method in compliance with the National Electric Code (NEC).

(C) Vendors shall comply with Chapter 91: Fire Prevention and Protection of this code.

Penalty, see § 118.999

§ 118.011 FEES.

(A) Except as provided in § 118.003 of this chapter, every applicant for a license under this subchapter shall pay the fee, set by Council resolution before a license shall be issued.

(B) A peddler or solicitor license shall be issued by the day per person.

(C) A transient merchant license shall be issued annually per unit for operation on private commercial-use property, ~~and shall expire on May 1st of each year.~~

(1) Transient merchants who also have a brick and mortar operation shall be issued an annual license for operation on private commercial property.

(D) A 24-hour transient merchant license may be issued for operation on public or private property. This is the only eligible license for operation on public property. It may be issued in addition to an annual license.

Commented [AH4]: This was previously added in an attempt to license all trucks in the winter/spring months but was unsuccessful.

§ 118.012 LICENSE DISPLAY.

(A) Each solicitor or peddler shall, at all times while doing business in the city, keep in his or her possession and display upon request of any city official, peace officer, or prospective customer, the license issued pursuant to this subchapter, and shall, upon the request of prospective customers, exhibit the license as evidence that they have complied with all requirements of this subchapter.

(B) Each transient merchant shall publicly and visibly display the license at its temporary place of business.

(C) Licenses issued to any entity under the provisions of this subchapter are not transferable in any situation and grants authority only to the entity applying.

§ 118.013 LICENSE REVOCATION; RIGHT TO APPEAL.

(A) If the licensee, in the application for the license or in the course of conducting his or her business, has made incorrect or fraudulent statements, has conducted his or her business or activity unlawfully, or violated an ordinance or statute, including placement of illegal signage, or if the licensee has conducted his or her business in such manner as to endanger the public welfare or safety, the City Clerk may revoke any license issued under this subchapter. If a license is revoked the licensee is not eligible for reimbursement of any portion of the license fee.

(B) The licensee may appeal the revocation of the license to the City Council at its next regularly scheduled meeting by filing with the Clerk a written request for an appeal to the City Council. The City Council may affirm, modify or reverse its decision or the decision of the Clerk to revoke such license.

§ 118.014 TRANSFER OF LICENSE AND LIMITED USE.

No license provided for in this chapter shall be transferred without the consent of the Mayor endorsed thereon in writing. No license issued under this chapter shall include more than one transient merchant or extend to or include more than one peddler or solicitor under a single license.

§ 118.999 PENALTY.

(A) Any person violating any provision of this chapter for which no specific penalty is prescribed shall be subject to § 10.999 of this code of ordinances.

(B) Anyone violating any of the provisions of §§ 118.001 through 118.014 of this chapter shall, upon conviction, be subject to the penalties as provided in §§ 10.999(A) and (B) of this code of ordinances.

Section 2. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 3. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

Section 4. That this ordinance shall be in full force and effect after its passage and publication as by law.

Passed this ____ day of _____, 2024, and signed this ____ day of _____, 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

I, Alicia Hunter, City Clerk of the City of Marshalltown, Iowa, do hereby certify that the foregoing ORDINANCE was passed and approved by the City Council of the City of Marshalltown, Iowa, on the ____ day of _____, 2024, and was published in the Marshalltown Times-Republican, a newspaper of general circulation in the City of Marshalltown, Iowa, on the ____ day of _____, 2024.

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor & City Council
FROM: Alicia Hunter, City Clerk
DATE: May 23, 2024
RE: Amend CH 118 Peddlers, Solicitors, & Transient Merchants

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Review policies, procedures, and ordinances for updates.

Recommendation: Bring forward an ordinance amendment for Chapter 118.

Budget Impact: N/A

Description/Background: Chapter 118 regulates peddlers, solicitors, and transient merchants' licenses. It is recommended to simplify the annual application process for transient merchants. Changes include removing the background requirement and proof of an Iowa Sales Tax permit for transient merchant licenses. There is no city requirement for a brick and mortar food establishment to submit to a background check and show a tax permit therefore I would recommend eliminating this requirement from mobile food establishments. Further this requirement also prevents vendors from obtaining last minute licenses since the background takes anywhere from 2-14 days. Peddlers and solicitors would still be required to submit a background since they are going door-to-door to our residents.

The other suggested change is for food trucks operating in the Marshalltown Central Business District. Food trucks are operating in MCBF at the request of the district or a specific business and they are already licensed. The change would eliminate the requirement of an additional 24-hour license since they are already licensed and instead requires a public use permit authorizing the request to park on public property.

5/28/24 - Motion by Schneider, second by Kell to bring forward an ordinance revision as proposed. Motion carried 6-0.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



ORDINANCE 15089

AN ORDINANCE APPROVING THE REZONING OF CREEKSIDE LANE FROM MIXED-USE TO MEDIUM RESIDENTIAL

WHEREAS, the City of Marshalltown is proposing a rezoning of the property at 600, 601, 602, 603, 611, 612, 621, 622, 629, 630, 631, 632, 633, 634, 635, 636, 637 Creekside Lane, legally defined as:

Lots 1-25 and Outlots A and B, Block 1, Creekside Estates Addition, City of Marshalltown, Marshall County, Iowa.

which is currently zoned Mixed-Use to be rezoned to Medium Residential; and

WHEREAS, the Plan Zoning Commission reviewed the rezoning request and held a duly noticed public hearing on June 26, 2024, and recommended approval of the rezoning at said meeting; and

WHEREAS, the City Council held a duly noticed public hearing on the proposed rezoning on July 22, 2024, at which time all interested parties were heard; and

WHEREAS, City staff requested that the City Council waive the 3rd reading of this Ordinance; and

WHEREAS, the City Council has fully examined the proposed rezoning and has found the same to be in the best interests of the City of Marshalltown, Iowa, and that the same should now be approved and accepted.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF MARSHALLTOWN, IOWA:

Section 1. That the property at 600, 601, 602, 603, 611, 612, 621, 622, 629, 630, 631, 632, 633, 634, 635, 636, 637 Creekside Lane, legally defined as:

Lots 1-25 and Outlots A and B, Block 1, Creekside Estates Addition, City of Marshalltown, Marshall County, Iowa.

be rezoned to from Mixed-Use to Medium Residential

Section 2. This Ordinance shall be in full force and effect from and after public notice of hearing on this Rezoning has been duly given as required by the said Zoning Ordinance and the statutes of the State of Iowa and said public hearing has been duly held and after passage by this Council and publication as is provided by law.

Passed this ____ day of _____ 2024, and signed this ____ day of _____ 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

I, Alicia Hunter, City Clerk of the City of Marshalltown, Iowa, do hereby certify that the foregoing ORDINANCE was passed and approved by the City Council of the City of Marshalltown, Iowa, on the ____ day of _____, 2024, and was published in the Marshalltown Times-Republican, a newspaper of general circulation in the City of Marshalltown, Iowa, on the ____ day of _____, 2024.

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Hector Hernandez, City Planner
DATE: July 2, 2024
RE: Ordinance amendment for the rezoning of Creekside Lane

Strategic Plan:

- ☒ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☐ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Increase housing opportunities at all levels.

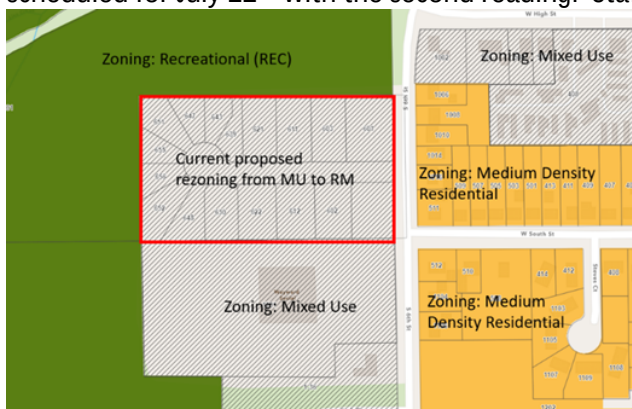
Recommendation: Approval of the rezoning request for Creekside Lane.

Budget Impact: N/A

Description/Background: A rezoning is an amendment to the Zoning Map, which is part of the Zoning Ordinance. Rezoning requests go before the Plan Zoning Commission for review and a public hearing, which was held on June 26th. Plan Zoning Commission recommend the approval of the rezoning request to the City Council for the property at 600, 601, 602, 603, 611, 612, 621, 622, 629, 630, 631, 632, 633, 634, 635, 636, 637 Creekside Lane, legally defined as: Lots 1-25 and Outlots A and B, Block 1, Creekside Estates Addition, City of Marshalltown, Marshall County, Iowa.

The current zoning classification is mixed-use. Mixed-use has building standards which this proposal does not meet such as garage and building up to the property line. Therefore, it is requested to rezone to medium residential to allow for the construction of 7 new townhomes/multiplex.

The council must hold a public hearing during the ordinance amendment readings. The public hearing is scheduled for July 22nd with the second reading. Staff request the waiver of the third reading.



CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



MARSHALLTOWN

— I O W A —

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor & City Council
FROM: Alicia Hunter, City Clerk
DATE: July 2, 2024
RE: Sale of 817-819 N 5th Avenue

Strategic Plan:

- ☒ Strategy 1: Expand and improve development in the community.
- ☒ Strategy 2: Enhance Marshalltown's public image.
- ☐ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Increase housing opportunities at all levels.

Recommendation: Dispose of city-owned vacant lot by sealed bid process and eliminate blight in the community.

Budget Impact: Revenue from sale to D&D fund.

Description/Background: The City of Marshalltown solicited sealed bids for the property at 817-819 N 5th Ave. The City Council did not approve the sale to the highest bidder at the June 24th meeting. The City Attorney advised this action requires the rejection of all bids per the bid document.

Staff are requesting approval to repost the request for sealed bids on this property. Revisions to the bid posting provided by the City Attorney are included in the council packet. Staff would like to know if the council wants to review bids after they are received prior to setting a public hearing.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



MARSHALLTOWN

— I O W A —

CITY CLERK'S OFFICE

Joel Greer, Mayor &
Interim City Administrator
Alicia Hunter, City Clerk
24 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5701
Fax - (641) 754-5717

REQUEST FOR SEALED BIDS FOR THE PURCHASE OF VACANT LOT

The City of Marshalltown is selling vacant lots. The City is offering a quit claim deed for the properties, which are being sold as is. ~~The highest bid for each lot will be selected as the winning bid.~~ Bids will be awarded to the highest responsive and responsible bidders as determined by the City Council. Sealed bids are due by **10:00 AM CST on Tuesday, August 6, 2024**. Bids must include the dollar amount of the bid and the following information (if available):

- Property address and bid amount
- Name of bidder
- Address of bidder
- Telephone number of bidder
- Email address of bidder
- Name for tax deed ~~(will only use if the highest bidder if awarded)~~
- Address for the tax statement to be sent ~~(will only use for the highest bidder if awarded)~~

If bidding on multiple lots, please provide a separate bid for each property. The City will contact you after the bids are due ~~to let you know if you are the highest bidder or not with the results.~~ The bid should be in a sealed envelope marked "Sealed Bid for Vacant Lots" and submitted to the City Clerk by the date and time above at: City of Marshalltown Attn: City Clerk, 24 North Center Street Marshalltown, Iowa 50158. Bids received after the due date and time will not be accepted. The City reserves the right, in the City Council's discretion, to reject any or all bids and to waive any irregularities.

Following the acceptance of bids, the City of Marshalltown will have resolutions setting public hearings on the sale of the parcels at the August 26th City Council meeting. The public hearing will be held at the September 9th City Council meeting, following consideration of a resolution to approve the sale. Closing on the properties will take place after September 9th, with the purchaser to provide payment in full before the quit claim deed is provided. The information below is a brief description of the property for sale.

Please note that an accessory building will not be allowed as the only structure on residential parcels, unless an adjoining property owner is the purchaser and provides an affidavit of non-separation. Consult with City Planner for zoning requirements, 641-754-5756.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



817-819 N 5th Avenue – These parcels will be sold together as one buildable lot.

Legal Description 817: LOT TEN IN BLOCK SIX AND VACATED ALLEY ADJOINING SAID LOT IN BINFORD PARK MANOR ADDITION TO THE ORIGINAL TOWN OF MARSHALL, MARSHALL COUNTY, IOWA. Zoning: Medium-Density Residential, Size: 50 X 150 AND REAR LOT 50 X 16

Legal Description 819: LOT NINE IN BLOCK SIX AND VACATED ALLEY ADJOINING SAID LOT IN BINFORD PARK MANOR ADDITION TO THE ORIGINAL TOWN OF MARSHALL, MARSHALL COUNTY, IOWA. Zoning: Medium-Density Residential, Size: 50 X 150 AND REAR LOT 50 X 16

Zoning use: Single-family and duplex homes, townhomes, or small multiple-family developments at a density of 6-18 units per acre. The infill option promotes efficient use of land, infrastructure, and other resources and allows for additional density and land uses compared to conventional. No driveway or parking shall be allowed on the empty parcel unless the parcel is developed with authorized use. An accessory structure, such as a garage, is not allowed unless the lot is combined with an adjacent lot that contains an authorized primary use building. Installation of commercial parking lots are only allowed if limited use requirements are followed.

For bidding questions contact:

Alicia Hunter, City Clerk
clerk@marshalltown-ia.gov
641-754-5701 x1101

For zoning questions contact:

City Planner
bldinsp@marshalltown-ia.gov
641-754-5756 x3108

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



PURCHASE OF CITY OF MARSHALLTOWN VACANT LOT BID SHEET

Sealed bids are due by **10:00 AM CST on Tuesday, August 6, 2024**. Bids must include the dollar amount of the bid and the following information:

Property Address:	
Bid Amount:	
Name of Bidder:	
Bidder Address:	
Bidder Phone:	
Bidder Email:	
Name for deed if awarded:	
Address for the tax statement:	

If bidding on multiple lots, please provide a separate bid for each property. The City will contact you after the bids are due ~~to let you know if you are the highest bidder or not~~with the results. The bid should be in a sealed envelope marked "Sealed Bid for Vacant Lots" and submitted to the City Clerk by the date and time above at: City of Marshalltown Attn: City Clerk, 24 North Center Street Marshalltown, Iowa 50158.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



TO: Mayor and City Council
FROM: Alicia Hunter, City Clerk & Heather Thomas, Public Works Director
DATE: July 2, 2024
RE: Request to purchase Right-of-Way

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☐ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☒ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Description/Background:

The city received a request from Tom Farley, 206 North 8th Street, to purchase the east-west alley just north of his property. The neighbor, Alex Needham, 208 North 8th Street, submitted a letter in support of this acquisition.

Per the City of Marshalltown Policy for the Sale of Surplus Real Property, after receiving a request in writing, all utilities should be contacted to determine whether there are utilities in the area and if easements must be maintained. If a utility (including the City) requests the right-of-way not be vacated, the requesting party is notified and the transaction stops.

Alicia reached out to Heather to inquire regarding vacating the alley. Heather discussed the request with Street and Sewer Superintendents who were not in favor of vacating the requested alley. A council member who had contacted city staff urging staff to approve this request was notified that city staff were not in favor of the vacation; however, the council member made a request that it still be placed on the council agenda for discussion.

Therefore, Heather submitted a request to Iowa One Call to be notified of the utilities that are located in near proximity to the alley in question. The following utilities were identified. Additionally, the street division was reached out to comment on the proposed

Alliant Energy	Aerial electric is observed in the north-south alley adjacent to this. Utility maps were requested 07/03/24. In past requests, Alliant has requested easement on any portion of vacated alley if utilities were present.
Century Link	Aerial telecommunication lines were observed in the north-south alley. Utility maps were requested 07/03/24. In past requests, Alliant has requested easement on any portion of vacated alley if utilities were present.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell
Greg Nichols, Jeff Schneider, Gary Thompson



Marshalltown Storm Sewer	Staff request this alley not be vacated. The city owns a 36-inch storm sewer that runs through this alley. We would like alley access be maintained to be able to inspect (required annually per MS4 permit), maintain, repair, and/or replace, as needed.
Marshalltown Street Division	Staff request this alley not be vacated. Currently staff are able to travel east/west in this alley from 8 th to 9 th Street. Vacating the requested area would eliminate that ability and require trucks turn mid-alley (which space is too tight for most equipment) or backing in/out. We are not supportive of vacating these alleys unless the remaining alleys within this inner block are vacated. There are several rear garages that utilize these alleys; therefore, we do not feel this alley is a good candidate for vacation.
Mediacom	Aerial telecommunication lines were observed in the north-south alley. Utility maps were requested 07/03/24; however, Mediacom has not typically responded to the city's past requests.

Based on communication from fiber companies in design, we believe at least one of the fiber companies plan to attach to the existing overhead lines in the north-south alley adjacent to here. We do not have design plans for this area to know if the alley requesting to be vacated is part of their planned route for utility.

Alleys can serve multiple purposes – yes vehicular access but they are also treated as public utility easements which some utilities utilize to provide services to customers.

Several exhibits are attached for reference:

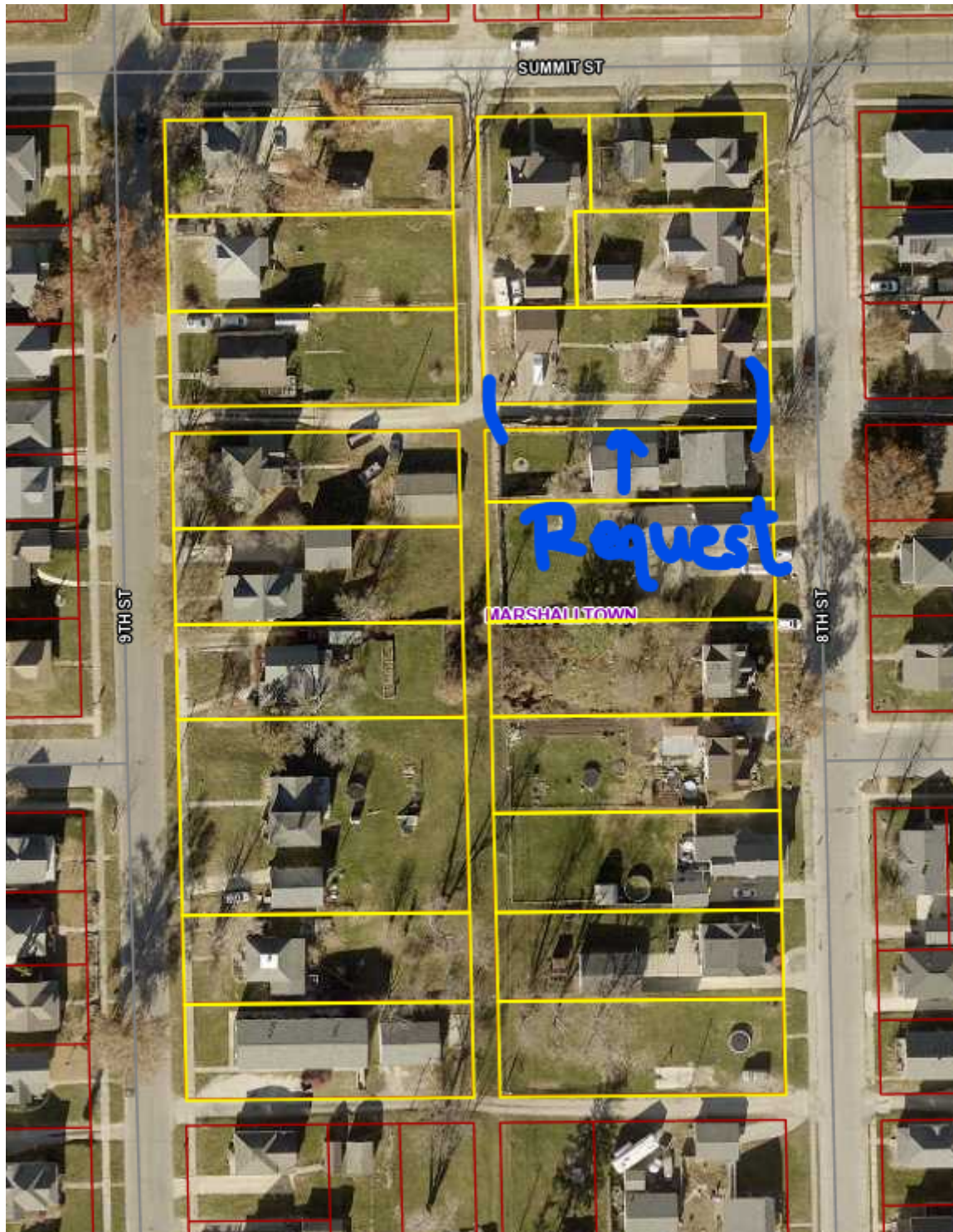


Alley looking west from 8th St.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell
Greg Nichols, Jeff Schneider, Gary Thompson





Alley layout of the block.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell
Greg Nichols, Jeff Schneider, Gary Thompson





City storm sewer layout (Orange)

If council would like to proceed with this transaction, the purchase price would be \$250 for less than 0.25 acres. If that is council's direction, we would need a motion to direct staff to proceed with the process to sell the right-of-way reserving easement rights.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell
Greg Nichols, Jeff Schneider, Gary Thompson



To: Marshalltown City Council

From: Tom Farley

206 N. 8th Street

I am requesting that the city of Marshalltown allow me to buy the east west alley just north of my property in Marshalltown. There are several reasons for this decision but the most important is the safety of my grandchildren, my next-door neighbor's 5 children and other neighborhood children who play in this alley due to the asphalt surface. The higher level of traffic through this alley is due in part to its surface as well as the long block between State and Summit Street because Fremont does not go through to 9th street from 8th. People are simply in a hurry and are cutting through for absolutely no other reason. When I first moved into this property the rental house at the other end of the alley on 9th street was full and those renters would constantly come up my end of alley to exit or enter their property. They also had a large amount of visitors who would come down our alley as well. Although that traffic has slowed due to damage to the rental property the owner is in the process of remodeling and adding an additional apartment to the house which again will only increase the level of vehicles going up and down the alley adjacent to my property. Also, two of my neighbors who own property on this alley have had damage to there fences along the alley due to this increase in traffic. One of them had to put up a concrete stanchion to protect his fence.

My purchasing this alley will in no way affect any other property owners accessing their garages or exiting to the street, even though the north south alley in the back of my property going south has been abandoned for years, which I have been maintaining since 2017. There is no reason for them to come up or down the portion of the alley next to my house to exit or return to their properties, it only increases the traffic next to my house.

Thank you for considering my request.

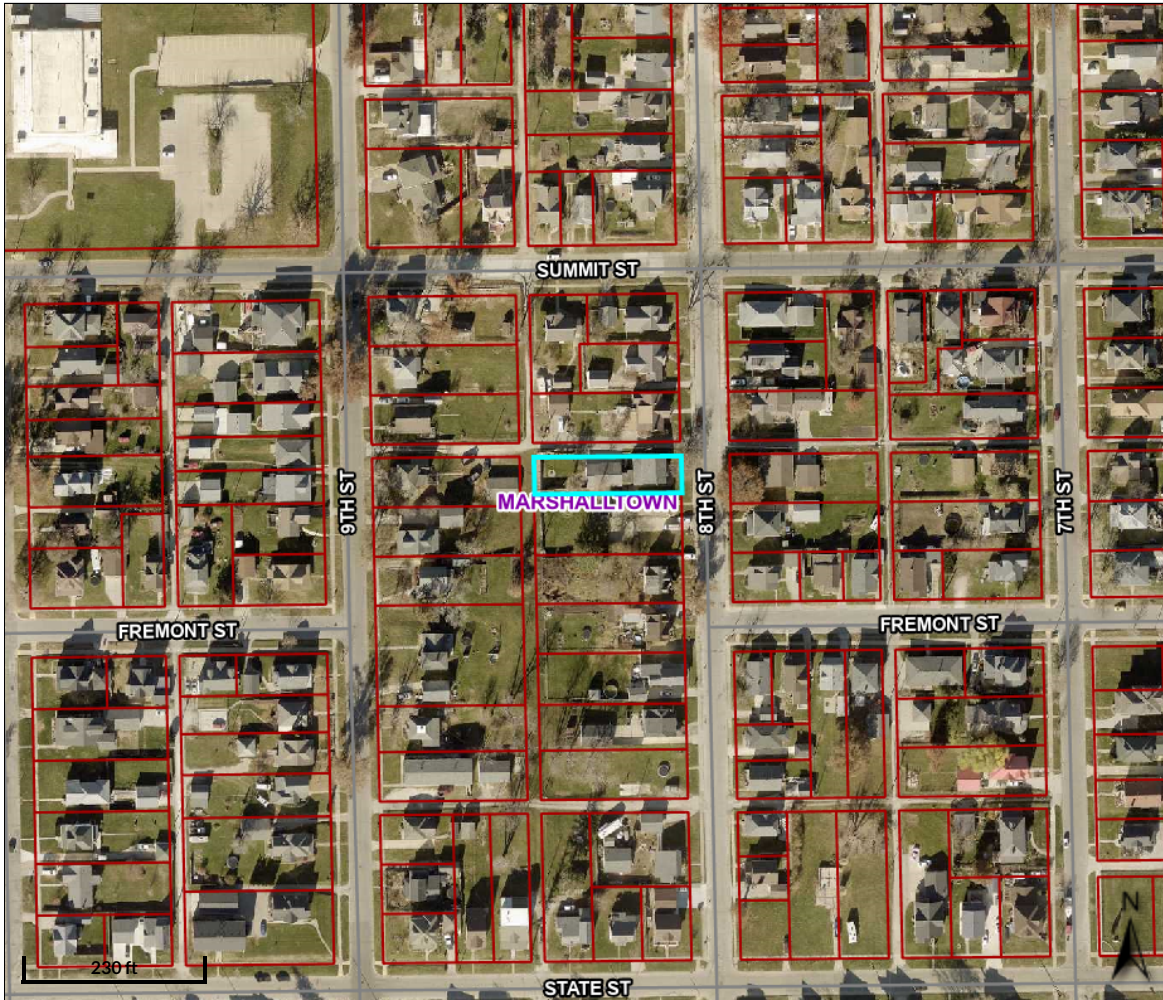
Respectfully Submitted:

Tom Farley

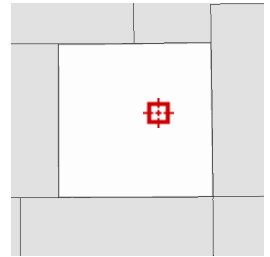
To whom it may concern,

I'm writing this in support of my neighbor (Tom Farley) in seeking the purchase of the alley between our properties (206 & 208 N 8th St). Among the many reasons I support this purchase attempt, is the fact that the section of alley in question has become a safe place for both my children, the Farley's grandchildren and surrounding neighborhood kids to play on a hard surface, away from the roadway. The traffic that goes through this alley has significantly declined in the 9 years my wife and I have lived in our home to the point where it is primarily us and our neighbors that use it aside from the occasional driver cutting through from 8th to 9th street or vice versa. Also during this time, those drivers that do cut through have damaged my fence three times, the last of which just happened recently and the matter still has not been resolved though a police report has been filed and the insurance company of the driver at fault has been contacted. Neighbors to the west who's address is off of 9th street have also had their fence damaged by people driving through, to the point where they placed bollards to protect their fence. This portion of alley in question is paved down to the Farley's garage, and mine as well, something that I believe was done by the previous owner of the Farley's home prior to either of our owning of these properties which has made this portion of alley feel more like a shared driveway than a typical Marshalltown alleyway. Thank you for your time, and consideration of this matter.

Alex Needham



Overview



Legend

- Parcels
- Corporate Limits
- Roads
- Major Highways**
- U.S. Hwy 30
- Hwy 330
- State Paved

Parcel ID	8418-27-476-019	Alternate	n/a	Owner	FARLEY, THOMAS R	Last 2 Sales			
Sec/Twp/Rng	27-84-18	ID		Address	206 N 8TH ST	Date	Price	Reason	Qual
Property	206 N 8TH ST	Class	RESIDENTIAL		MARSHALLTOWN, IA	8/7/2017	\$136000	Normal	Q
Address	MARSHALLTOWN	Acreage	n/a		50158	3/2/2010	\$131000	Other with explanation	U

District 640228-Mtown City/Mtown/Mtown

Brief N 45' LOT 3/3 SE SE

Tax Description

(Note: Not to be used on legal documents)

Date created: 7/1/2024

Last Data Uploaded: 7/1/2024 9:24:44 AM

Developed by  **Schneider**
GEOSPATIAL