



**AGENDA
CITY OF CEDAR FALLS, IOWA
CITY COUNCIL MEETING
MONDAY, NOVEMBER 06, 2023
7:00 PM AT CITY HALL, 220 CLAY STREET**

Call to Order by the Mayor

Roll Call

Pledge of Allegiance

Approval of Minutes

1. Regular meeting of October 16, 2023.

Agenda Revisions

Special Presentations

Public Forum. (Speakers will have one opportunity to speak for up to 5 minutes on topics relevant to City business.)

Staff Updates

Special Order of Business

2. Public hearing to consider entering into an Amended and Restated Agreement for Private Development with McDonald Construction & Remodeling, LLC.
 - a) Receive and file proof of publication of notice of hearing. (Notice published 10/21/2023)
 - b) Written communications filed with the City Clerk.
 - c) Staff comments.
 - d) Public comments.
 - e) Resolution approving and authorizing execution of an Amended and Restated Agreement for Private Development and an Amended Minimum Assessment Agreement with McDonald Construction & Remodeling, LLC.
3. Public hearing on the City's FFY22 Consolidated Annual Performance and Evaluation Report (CAPER) for the Community Development Block Grant (CDBG) and HOME Programs.
 - a) Receive and file proof of publication of notice of hearing. (Notice published 10/19/2023)
 - b) Written communications filed with the City Clerk.
 - c) Staff comments.
 - d) Public comments.
 - e) Resolution approving and authorizing submission of the City's FFY22 Consolidated Annual

Performance and Evaluation Report (CAPER) for the Community Development Block Grant (CDBG) and HOME Programs.

4. Public hearing a proposal to undertake a public improvement project for the Viking Road and Prairie Parkway Intersection Improvements Project, and to authorize acquisition of private property for said project.
 - a) Receive and file proof of publication of notice of hearing. (Notice published 10/21/2023)
 - b) Written communications filed with the City Clerk.
 - c) Staff comments.
 - d) Public comments.
 - e) Resolution approving a public improvement project for the Viking Road and Prairie Parkway Intersection Improvements Project, and authorizing acquisition of private property for said project.

Old Business

5. Pass Ordinance #3044, granting a partial property tax exemption to KL Iowa 01, LLC for construction of a warehouse and manufacturing facility at 6313 Production Drive, upon its third & final consideration.
6. Pass Ordinance #3045, amending Chapter 26, Zoning, by removing Section 26-196E. Special Parking Standards, relative to allowing adjacent on-street parking to count towards shared parking requirements in the Downtown Character District (CD-DT), upon its second consideration. (requires 5 aye votes)

Consent Calendar: (The following items will be acted upon by voice vote on a single motion without separate discussion, unless someone from the Council or public requests that a specific item be considered separately.)

7. Receive and file the Mayor's veto of Resolution #23,366, being a resolution rescinding Resolution #22,360 approving and adopting the Imagine College Hill! Vision Plan.
8. Receive and file communications from the Civil Service Commission relative to the following certified lists:
 - a) Information Systems Technician II.
 - b) Water Reclamation Supervisor.
9. Receive and file Departmental Monthly Reports of September 2023.
10. Receive and file the FY2023 Annual Comprehensive Financial Report.
11. Receive and file the FY2023 Annual City Street Finance Report.
12. Receive and file the Bi-Annual Report of Community Main Street relative to FY24 Self-Supported Municipal Improvement District (SSMID) funds and an FY24 Economic Development Grant.
13. Approve the application of J & M Displays, Inc. (Holiday Hoopla) for a fireworks display permit for November 24, 2023.
14. Approve the following applications for retail alcohol licenses:
 - a) Hansen's Dairy, 123 East 18th Street, Class B retail alcohol - renewal.
 - b) The Brown Bottle, 1111 Center Street, Class C retail alcohol & outdoor service - renewal.
 - c) Tony's La Pizzeria, 407 Main Street, Class C retail alcohol & outdoor service - renewal.
 - d) Five Corners Liquor & Wine, 809 East 18th Street, Class E retail alcohol - renewal.
 - e) Cedar Falls Community Theatre, 103 Main Street, Special Class C retail alcohol - new.
 - f) Grid Lounge, 100 East 2nd Street, Special Class C retail alcohol - new.

Resolution Calendar: (The following items will be acted upon by roll call vote on a single motion without separate discussion, unless someone from the Council or public requests that a specific item be considered separately.)

15. Resolution Calendar with items considered separately.
- [16.](#) Resolution approving and adopting amendments to the City's Emergency Operations Plan.
- [17.](#) Resolution approving and authorizing submission of the City's FY2023 Annual Urban Renewal Report.
- [18.](#) Resolution authorizing certification of eligible expenses for reimbursement from the College Hill, Downtown, Pinnacle Prairie, South Cedar Falls, and Unified Tax Increment Financing Revenues.
- [19.](#) Resolution approving and authorizing an inter-fund loan from the Tax Increment Financing (TIF) Bond Fund to the Tax Increment Financing (TIF) Fund relative to funding for the parking lot overlay project costs in the College Hill Urban Renewal Area.
- [20.](#) Resolution approving and authorizing an inter-fund loan from the Stormwater Fund to the Tax Increment Financing (TIF) Fund relative to funding for the Olive Street Box Culvert project costs in the College Hill Urban Renewal Area.
- [21.](#) Resolution approving and authorizing an inter-fund loan from the Tax Increment Financing (TIF) Bond Fund to the Tax Increment Financing (TIF) Fund relative to funding for the Prairie Parkway & Viking Road intersection improvements and Pinnacle Prairie round-a-bout intersection improvements in the Pinnacle Prairie Urban Renewal Area.
- [22.](#) Resolution approving and authorizing an inter-fund loan from the Tax Increment Financing (TIF) Bond Fund to the Tax Increment Financing (TIF) Fund relative to funding for the Cyber Lane and Hudson & Ridgeway Avenue intersection improvements in the South Cedar Falls Urban Renewal Area.
- [23.](#) Resolution approving and authorizing an inter-fund loan from the Economic Development Fund to the Tax Increment Financing (TIF) Fund relative to funding for the purchase of land and related expenses in the South Cedar Falls Urban Renewal Area.
- [24.](#) Resolution approving and authorizing an inter-fund loan from the Street Repair Fund to the Tax Increment Financing (TIF) Fund relative to funding for the Main Street Reconstruction Project-6th & 7th Street portions in the Downtown Urban Renewal Area.
- [25.](#) Resolution approving and authorizing an inter-fund loan from the Tax Increment Financing (TIF) Bond Fund to the Tax Increment Financing (TIF) Fund relative to funding for the West Viking Road, Industrial Park Expansion, and other administrative and legal fees in the Unified Urban Renewal Area.
- [26.](#) Resolution levying a final assessment for costs incurred by the City to remove a tree from the property located at 821 Walnut Street.
- [27.](#) Resolution approving and authorizing the expenditure of funds for renewal of a Microsoft Enterprise License relative to operating systems on the City's computer network servers.
- [28.](#) Resolution approving and authorizing the expenditure of funds for a video playback server for Cable Television.
- [29.](#) Resolution approving and accepting Bulletproof Vest Partnership (BVP) grant funding from the U.S. Department of Justice relative to replacement of police ballistic vests.
- [30.](#) Resolution approving and authorizing execution of a Master Services and Purchasing Agreement for Agency with Axon Enterprises, Inc. relative to replacement of police body cameras and in-car cameras.

- [31.](#) Resolution approving and authorizing a Service Agreement with TargetSolutions Learning, LLC, d/b/a Vector Solutions relative to training management software for Public Safety Services.
- [32.](#) Resolution approving and authorizing the expenditure of funds for the purchase of two plow trucks for Public Works.
- [33.](#) Resolution approving and authorizing execution of Supplemental Agreement No. 3 to the Professional Services Agreement with AECOM Technical Services, Inc. for surveying services relative to the Storm Water Study.
- [34.](#) Resolution of support for Community Main Street, and approving and authorizing execution of a Main Street Iowa Program Continuation Agreement with Community Main Street (CMS) and the Iowa Economic Development Authority (IEDA) for the purpose of continuing the Main Street Iowa Program in Cedar Falls.
- [35.](#) Resolution approving and authorizing execution of a Contract with Rally Appraisal, LLC for appraisal services relative to the Northern Cedar Falls Flood Buyout Program.
- [36.](#) Resolution approving and authorizing execution of an Offer to Buy Real Estate and Acceptance for property located at 523 West 1st Street.
- [37.](#) Resolution approving a College Hill Neighborhood (CHN) Overlay Zoning District site plan for construction of a new garage at 423 West 26th Street.
- [38.](#) Resolution approving a College Hill Neighborhood (CHN) Overlay Zoning District site plan for construction of a new porch and siding at 2121 Walnut Street.
- [39.](#) Resolution approving a HWY-1, Highway Commercial Zoning District site plan for construction of a retail center at 703 Brandilynn Boulevard.
- [40.](#) Resolution approving and authorizing execution of a Rental Rehabilitation Contract with Daniels Home Improvement relative to a Community Development Block Grant (CDBG) Rental Rehabilitation Project at 915 West 4th Street; and approving and accepting a Real Estate Mortgage in conjunction with the project.
- [41.](#) Resolution approving and adopting 2023 payment standards for the Housing Choice Voucher Program relative to the Section-8 Housing Program.
- [42.](#) Resolution approving and authorizing execution of a Subrecipient Agreement for the Use of Federal HOME Investment Partnerships Funds with Iowa Heartland Habitat for Humanity relative to a project located at 2925 Sands Avenue; and approving and authorizing execution of a HOME Program Homebuyer Agreement in conjunction with the project.

Allow Bills and Claims

- [43.](#) Allow Bills and Claims for November 6, 2023.

Council Updates and Announcements

Council Referrals

Executive Session

44. Executive Session to discuss Legal Matters per Iowa Code Section 21.5(1)(c) to discuss strategy with counsel in matters that are presently in litigation or where litigation is imminent where its disclosure would be likely to prejudice or disadvantage the position of the governmental body in that litigation.

Adjournment

**CITY HALL
CEDAR FALLS, IOWA, OCTOBER 16, 2023
REGULAR MEETING, CITY COUNCIL
MAYOR ROBERT M. GREEN PRESIDING**

The City Council of the City of Cedar Falls, Iowa, met in Regular Session, pursuant to law, the rules of said Council and prior notice given each member thereof, at 7:00 P.M. on the above date. Members present: Schultz, deBuhr, Kruse, Harding, Ganfield, Sires, Dunn. Absent: None. Mayor Green led the Pledge of Allegiance.

- 54488 - It was moved by Kruse and seconded by deBuhr that the minutes of the Regular Meeting of October 2, 2023 be approved as presented and ordered of record. Motion carried unanimously.
- 54489 - Mayor Green conducted the swearing-in ceremony for Police K-9 Boona.
- 54490 - Rick Sharp, Pleasantville, Iowa, commented on Sturgis Falls and requested the City create a Board to oversee it. He also requested no additional funds be provided by the City. Director Rodenbeck commented.

Reverend Michael Blackwell, Cedar Falls, encouraged the city to improve race relations and work with Waterloo to improve the quality of life in the Cedar Valley. Councilmember Schultz and Mayor Green commented.

- 54491 - Mayor Green announced that in accordance with the public notice of October 7, 2023, this was the time and place for a public hearing to consider entering into an Agreement for Private Development, and to consider conveyance of city-owned real estate to KL Iowa 02, LLC. It was then moved by Harding and seconded by Kruse that the proof of publication of notice of hearing be received and placed on file. Motion carried unanimously.
- 54492 - The Mayor then asked if there were any written communications filed to the proposed agreement and conveyance. Upon being advised that there were no written communications on file, the Mayor then called for oral comments. Economic Development Coordinator Graham provided a summary of the proposal. There being no one else present wishing to speak about the proposed agreement and conveyance, the Mayor declared the hearing closed and passed to the next order of business.
- 54493 - It was moved by Ganfield and seconded by Harding that Resolution #23,351, approving and authorizing execution of an Agreement for Private Development and a Minimum Assessment Agreement; and approving and authorizing execution of a Deed Without Warranty, conveying certain city-owned real estate to KL Iowa 02, LLC, be adopted. Following due consideration by the Council, the Mayor put the question on the motion and upon call of the roll, the following named Councilmembers voted. Aye: Schultz, deBuhr, Kruse, Harding, Ganfield, Sires, Dunn. Nay: None. Motion Carried. The Mayor then declared Resolution #23,351 duly passed and adopted.

- 54494 - Mayor Green announced that in accordance with the public notice of October 7, 2023, this was the time and place for a public hearing to consider vacating a drainage easement on Lots 17 & 18 in West Viking Road Industrial Park Phase V. It was then moved by Kruse and seconded by Ganfield that the proof of publication of notice of hearing be received and placed on file. Motion carried unanimously.

- 54495 - The Mayor then asked if there were any written communications filed to the proposed vacation. Upon being advised that there were no written communications on file, the Mayor then called for oral comments. Planning & Community Services Manager Howard provided a summary of the proposed vacation. There being no one else present wishing to speak about the proposed vacation, the Mayor declared the hearing closed and passed to the next order of business.

- 54496 - It was moved by Kruse and seconded by Harding that Resolution #23,352, approving and authorizing vacation of a drainage easement on Lots 17 & 18 in West Viking Road Industrial Park Phase V, be adopted. Following due consideration by the Council, the Mayor put the question on the motion and upon call of the roll, the following named Councilmembers voted. Aye: Schultz, deBuhr, Kruse, Harding, Ganfield, Sires, Dunn. Nay: None. Motion Carried. The Mayor then declared Resolution #23,352 duly passed and adopted.

- 54497 - Mayor Green announced that in accordance with the public notice of October 7, 2023, this was the time and place for a public hearing on a proposal to undertake a public improvement project for the North Cedar Heights Reconstruction Project – Phase II, and to authorize acquisition of private property for said project. It was then moved by Kruse and seconded by Ganfield that the proof of publication of notice of hearing be received and placed on file. Motion carried unanimously.

- 54498 - The Mayor then asked if there were any written communications filed to the proposed project. Upon being advised that there were no written communications on file, the Mayor then called for oral comments. City Engineer Wicke provided a summary of the proposed project. There being no one else present wishing to speak about the proposed project, the Mayor declared the hearing closed and passed to the next order of business.

- 54499 - It was moved by Kruse and seconded by Harding that Resolution #23,353, approving a public improvement project for the North Cedar Heights Reconstruction Project – Phase II, and authorizing acquisition of private property for said project, be adopted. Following due consideration by the Council, the Mayor put the question on the motion and upon call of the roll, the following named Councilmembers voted. Aye: Schultz, deBuhr, Kruse, Harding, Ganfield, Sires, Dunn. Nay: None. Motion Carried. The Mayor then declared Resolution #23,353 duly passed and adopted.

- 54500 - Mayor Green announced that in accordance with the public notice of October 7, 2023, this was the time and place for a public hearing on a proposal to undertake a public improvement project for the West Viking Road Reconstruction Project, and to authorize acquisition of private property for said project. It was then moved by Ganfield and seconded by Sires that the proof of publication of notice of hearing be received and placed on file. Motion carried unanimously.

- 54501 - The Mayor then asked if there were any written communications filed to the proposed project. Upon being advised that there was one written communication on file, the Mayor then called for oral comments. City Engineer Wicke provided a summary of the proposed project. Following questions and comments by Cedar Falls residents Matt Myers, Rob Zey and Steve Riggs, and Councilmember Kruse, and responses by Wicke, the Mayor declared the hearing closed and passed to the next order of business.

- 54502 - It was moved by Harding and seconded by Dunn that Resolution #23,354, approving a public improvement project for the West Viking Road Reconstruction Project, and authorizing acquisition of private property for said project, be adopted. Following questions by Councilmembers Ganfield, Kruse and deBuhr, and responses by City Engineer Wicke, the Mayor put the question on the motion and upon call of the roll, the following named Councilmembers voted. Aye: Schultz, deBuhr, Kruse, Harding, Sires, Dunn. Nay: Ganfield. Motion Carried. The Mayor then declared Resolution #23,354 duly passed and adopted.

- 54503 - Mayor Green announced that in accordance with the public notice of October 7, 2023, this was the time and place for a public hearing on proposed amendments to Chapter 26, Zoning relative to shared parking requirements in the Downtown Character District (CD-DT). It was then moved by Ganfield and seconded by Kruse that the proof of publication of notice of hearing be received and placed on file. Motion carried unanimously.

- 54504 - The Mayor then asked if there were any written communications filed to the proposed amendment. Upon being advised that there were no written communications on file, the Mayor then called for oral comments. Planning & Community Services Manager Howard provided a summary of the proposed amendment. Following comments by Walter Burtis, Cedar Falls, the Mayor declared the hearing closed and passed to the next order of business.

- 54505 - It was moved by Ganfield and seconded by Kruse that Ordinance #3045, amending Chapter 26, Zoning, by removing Section 26-196E. Special Parking Standards, relative to allowing adjacent on-street parking to count towards shared parking requirements in the Downtown Character District (CD-DT), be passed upon its first consideration. Following comments and questions by Councilmembers Harding, deBuhr, Schultz, Dunn and Kruse, and responses by Planning & Community Services Manager Howard, the Mayor put the question on the motion and upon call of the roll, the following named Councilmembers voted. Aye: Schultz, deBuhr, Kruse, Harding, Ganfield, Sires. Nay: Dunn. Motion carried.

54506 - It was moved by Kruse and seconded by Ganfield that Ordinance #3044, granting a partial property tax exemption to KL Iowa 01, LLC for construction of a warehouse and manufacturing facility at 6313 Production Drive, be passed upon its second consideration. Following due consideration by the Council, the Mayor put the question on the motion and upon call of the roll, the following named Councilmembers voted. Aye: Schultz, deBuhr, Kruse, Harding, Ganfield, Sires, Dunn. Nay: None. Motion carried.

54507 - It was moved by Harding and seconded by Kruse that the following items on the Consent Calendar be received, filed and approved:

Receive and file the City Council Standing Committee minutes of October 2, 2023 relative to the following items:

- a) Native Plantings in the City Right-Of-Way.
- b) College Hill Vision Plan.
- c) 12th & Clay Street Update.

Approve the following recommendation of the Mayor relative to the appointment of members to Boards and Commissions:

- a) Maureen Burum, Community Center and Senior Services Board, June 30, 2026.

Approve the following applications for retail alcohol licenses:

- a) Casey's General Store, 601 Main Street, Class E retail alcohol - renewal.
- b) Fareway Store, 4500 South Main Street, Class E retail alcohol - renewal.
- c) Fast Track Racing, 200 block West 2nd Street, Special Class C retail alcohol & outdoor service - 5-day permit.

Motion carried unanimously.

54508 - It was moved by Harding and seconded by Ganfield that the following resolutions be introduced and adopted:

Resolution #23,355, approving and authorizing the expenditure of funds for replacement of additional network switches relative to updating the City's computer network equipment.

Resolution #23,356, approving and authorizing execution of a contract with the Governor's Traffic Safety Bureau (GTSB) relative to grant funding for traffic enforcement and training.

Resolution #23,357, approving and authorizing execution of an Iowa Welcome Center Operations Agreement with the Iowa Economic Development Authority (IEDA) relative to the Cedar Falls Tourism and Visitors Center partnering to provide Iowa DOT signage, technical assistance, and promotion through Iowa tourism publications.

Resolution #23,358, approving and authorizing execution of an Agreement with M.M. & A., d/b/a Icon Poly for fabrication of fiberglass statues for the Panthers on

Parade.

Resolution #23,359, approving and authorizing execution of Amendment Number Five to the Subaward Agreement with Iowa Department of Homeland Security and Emergency Management (HSEMD) for an extension of the Voluntary Property Acquisition Program funded through the Hazard Mitigation Grant Program relative to the Northern Cedar Falls Flood Buyout Program.

Resolution #23,360, approving and authorizing expenditure of funds for the purchase of an automated refuse collection apparatus for the Refuse Section.

Resolution #23,361, approving and authorizing execution of a Professional Services Agreement with Strand Associates, Inc. for facility planning services relative to the Water Reclamation Facility Upgrades Project.

Resolution #23,362, approving and authorizing execution of a Professional Service Agreement with Shive-Hattery, Inc. for design services relative to the West 23rd Street Reconstruction Project - Hudson Road to Campus Street.

Resolution #23,363, setting November 6, 2023 as the date of public hearing on a proposal to undertake a public improvement project for the Viking Road and Prairie Parkway Intersection Improvements Project, and to authorize acquisition of private property for said project.

Resolution #23,364, setting November 6, 2023 as the date of public hearing on the FFY22 Consolidated Annual Performance and Evaluation Report (CAPER) for Community Development Block Grant (CDBG) funded activities from July 1, 2022 through June 30, 2023.

Resolution #23,365, setting November 6, 2023 as the date of public hearing to consider entering into a proposed Amended and Restated Agreement for Private Development with McDonald Construction & Remodeling, LLC.

Following due consideration by the Council, the Mayor put the question on the motion and upon call of the roll, the following named Councilmembers voted. Aye: Schultz, deBuhr, Kruse, Harding, Sires, Ganfield, Dunn. Nay: None. Motion carried. The Mayor then declared Resolutions #23,355 through #23,365 duly passed and adopted.

54509 - It was moved by Dunn and seconded by Harding that Resolution #23,366, rescinding Resolution #22,360, being a resolution approving and adopting the Imagine College Hill! Vision Plan, be adopted. Mayor Green called for public comment.

The following spoke in opposition of rescinding the resolution:

Hannah Crisman, College Hill Partnership President
Noah Hackbart, UNI Student Liaison
Dr. Mark Nook, UNI President
Gabe Groothuis, Cedar Falls
Dave Deibler, Cedar Falls

Danny Laudick, Cedar Falls
Laurinda (Lauri K.) Young, Cedar Falls

Following questions and comments by Councilmembers deBuhr, Harding, Sires, Kruse, Schultz and Dunn, and Mayor Green, and responses by City Attorney Rogers, City Administrator Gaines, Finance & Business Operations Director Rodenbeck, and Community Development Director Sheetz, it was moved by Sires and seconded by Ganfield to postpone discussion until the November 6, 2023 City Council Meeting. Following questions and comments by Councilmembers Harding, Kruse, Ganfield and deBuhr, and Mayor Green, and responses by Rogers, the motion to postpone failed with deBuhr, Kruse, Harding and Dunn voting Nay. Following comments by Councilmember Ganfield and Mayor Green, the Mayor put the question on the original motion and upon call of the roll, the following named Councilmembers voted. Aye: deBuhr, Kruse, Ganfield, Sires. Nay: Schultz, Harding, Dunn. Motion Carried. The Mayor then declared Resolution #23,366 duly passed and adopted. Mayor announced he will be considering a veto of the resolution.

- 54510 - It was moved by Kruse and seconded by Harding that Resolution #23,367, approving and authorizing execution of an Agreement with Fishbeck relative to a feasibility study for a potential Downtown parking facility, be adopted. Following comments and questions by Councilmembers Sires, deBuhr, Harding, Kruse, Schultz and Ganfield, and Mayor Green, and responses by Administrative & Parking Supervisor Breitbach, Finance & Business Operations Director Rodenbeck, and City Attorney Rogers, the Mayor put the question on the motion and upon call of the roll, the following named Councilmembers voted. Aye: Schultz, Kruse, Harding, Dunn. Nay: deBuhr, Ganfield, Sires. Motion Carried. The Mayor then declared Resolution #23,367 duly passed and adopted.
- 54511 - It was moved by Ganfield and seconded by Harding that Resolution #23,368, approving and authorizing execution of a Joint Funding Agreement for Water Resource Investigations with the U.S. Geological Survey for support, operation, and maintenance of the Cedar River Streamgage Station, be adopted. Following questions by Councilmembers Harding and Ganfield, and Mayor Green, and responses by City Engineer Wicke, the Mayor put the question on the motion and upon call of the roll, the following named Councilmembers voted. Aye: Schultz, deBuhr, Kruse, Harding, Ganfield, Sires, Dunn. Nay: None. Motion Carried. The Mayor then declared Resolution #23,368 duly passed and adopted.
- 54512 - It was moved by Kruse and seconded by Harding that the bills and claims of October 16, 2023 be allowed as presented, and that the Controller/City Treasurer be authorized to issue City checks in the proper amounts and on the proper funds in payment of the same. Upon call of the roll, the following named Councilmembers voted. Aye: Schultz, deBuhr, Kruse, Harding, Ganfield, Sires, Dunn. Nay: None. Motion carried.
- 54513 - Councilmember Sires read a statement provided by Sturgis Falls President Jay Stoddard regarding competing events providing financial support for the parade and events held at Overman Park.

Councilmember Kruse commented on costs associated with Sturgis Falls events.

- 54514 - It was moved by Kruse and seconded by Sires to refer to the November 6, 2023 Community Development Committee review of the current R-4 and C-3 zoning areas in the College Hill Vision Plan. Following comments by Councilmembers Harding, Dunn, Sires and Kruse, the motion carried 5-2, with Harding and Dunn voting Nay.

- 54515 - It was moved by Kruse and seconded by Harding that the meeting be adjourned at 9:12 P.M. Motion carried unanimously.

Kim Kerr, CMC, Administrative Supervisor



ADMINISTRATION

City of Cedar Falls
 220 Clay Street
 Cedar Falls, Iowa 50613
 Phone: 319-273-8600
 Fax: 319-273-8610
www.cedarfalls.com

MEMORANDUM

TO: Honorable Mayor Robert M. Green and City Council
FROM: Shane Graham, Economic Development Coordinator
DATE: October 27, 2023
SUBJECT: McDonald Construction & Remodeling, LLC Amended and Restated Agreement for Private Development

On March 6, 2023, City Council approved an Agreement for Private Development between the City of Cedar Falls and McDonald Construction & Remodeling, LLC for the construction of a new 8,400 square foot industrial facility in the Northern Cedar Falls Industrial Park. In return for constructing the building and adding taxable value, the City donated Lot 15 of Northern Cedar Falls Industrial Park to the company for the project.

The original Agreement required a minimum building valuation and permit valuation of \$750,000, with a total project minimum assessed valuation of \$883,000 (including land). Typically for projects with a minimum building valuation of under \$1,000,000, no tax incentives are included, except for the donation of land.

After approval of the Agreement, the company began preparations for construction. Once the final design of the building was completed and costs were finalized, the cost of the building was higher compared to what the original Agreement indicated, as the total cost of the building had gone from an estimated \$750,000 to \$1,000,000, which is an increase of \$250,000.

Because of this increase in building cost, McDonald Construction & Remodeling, LLC is requesting that the City amend the current Agreement for Private Development in order to increase the minimum building valuation from \$750,000 to \$1,000,000. By increasing the minimum building valuation to \$1,000,000, the property would then qualify for a 3-year partial property tax abatement (for reference, policy indicates that a project with a minimum building valuation between \$1,000,000 and \$1,200,000 generally would receive a 3-year partial property tax abatement, while a project with a minimum building value above \$1,200,000 generally would receive a 5-year partial property tax abatement).

The proposed changes for your consideration within the Amended and Restated Agreement for Private Development include increasing the minimum building valuation

from \$750,000 to \$1,000,000; increasing the minimum assessed valuation from \$883,000 to \$1,133,000 (including land); and to provide for the 3-year partial property tax abatement.

Section 8.5 of the Amended and Restated Agreement for Private Development references the Partial Property Tax Exemption. For this project, the following exemption schedule is estimated using the existing tax rate and projecting annual property taxes of \$30,402:

<u>Year</u>	<u>% Exemption</u>	<u>\$ Abated</u>	<u>\$ Amount Paid</u>	<u>\$ Total Taxes</u>
1	45%	\$13,681	\$16,721	\$30,402
2	45%	\$13,681	\$16,721	\$30,402
3	45%	\$13,681	\$16,721	\$30,402
		<u>\$41,043</u>	<u>\$50,163</u>	<u>\$91,206</u>

The Amended and Restated Agreement for Private Development by and between the City of Cedar Falls, Iowa and McDonald Construction & Remodeling, LLC is attached for your review. This Amended and Restated Agreement was reviewed by City Attorney Kevin Rogers, and is acceptable to both parties.

It is recommended that City Council adopt and approve the following:

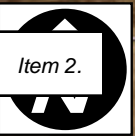
1. Resolution approving and authorizing execution of an Amended and Restated Agreement for Private Development and an Amended Minimum Assessment Agreement by and between the City of Cedar Falls, Iowa, and McDonald Construction & Remodeling, LLC.

If you have any questions pertaining to this project, please feel free to let me know.

xc: Ron Gaines, P.E., City Administrator



McDonald Construction
& Remodeling, LLC
8,400 sq. ft. Industrial Building



Project Location



Northern Dr

Rail Way

**East Central
Iowa Coop**

Hwy 218

Leversee Rd

**Owen
Contracting**

Standard Distribution

Hwy 218

AMENDED AND RESTATED

AGREEMENT FOR PRIVATE DEVELOPMENT

BY AND BETWEEN

THE CITY OF CEDAR FALLS, IOWA

AND

MCDONALD CONSTRUCTION & REMODELING, LLC

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AMENDED AND RESTATED AGREEMENT FOR PRIVATE DEVELOPMENT

THIS AMENDED AND RESTATED AGREEMENT FOR PRIVATE DEVELOPMENT (hereinafter called "Amended Agreement"), is made on or as of the ____ day of _____, 2023, by and between the CITY OF CEDAR FALLS, IOWA, a municipality (hereinafter called "City"), established pursuant to the Code of the State of Iowa and acting under the authorization of Chapters 15A and 403 of the Code of Iowa, 2021 (Chapter 403 hereinafter called "Urban Renewal Act"); and McDonald Construction & Remodeling, LLC, (hereinafter called the "Developer"), an Iowa limited liability company having its principal place of business at 5020 Ironwood Drive, Cedar Falls, IA 50613.

WITNESSETH:

WHEREAS, an AGREEMENT FOR PRIVATE DEVELOPMENT (hereinafter called "Agreement") between the City and Developer was approved by the City Council of the City on March 6, 2023, by Resolution No. 23,079; and

WHEREAS, the Agreement provided, among other things, for a minimum building permit value in the amount of \$750,000.00 as well as a minimum assessment for taxation purposes of building and land of \$883,000.00; and

WHEREAS, Developer has indicated that the cost of constructing the building has increased from \$750,000 to \$1,000,000; and

WHEREAS, the actual assessment for taxation purposes of building and land when construction is completed is expected to be approximately \$1,133,000.00; and

WHEREAS, the Agreement did not provide for a partial property tax exemption, as the building did not meet the minimum building permit valuation of \$1,000,000.00 per City policy; and

WHEREAS, the actual value of the building permit when it is issued will be \$1,000,000.00, which will meet the minimum building permit valuation to provide for a partial property tax exemption; and

WHEREAS, the City and the Developer wish to amend and restate the Agreement to account for the aforementioned circumstances which will be of mutual benefit to the City and to the Developer; and

WHEREAS, in furtherance of the objectives of the Urban Renewal Act, the City has undertaken a program for the development of an economic development area and, in this connection, is engaged in carrying out urban renewal project activities in an area known as the Cedar Falls Unified Highway 58 Corridor Urban Renewal Area ("Area" or "Urban

Renewal Area”) as set forth in the Cedar Falls Unified Highway 58 Corridor Urban Renewal Plan, as amended (“Plan” or “Urban Renewal Plan”); and

WHEREAS, a copy of the foregoing Urban Renewal Plan, as amended, has been recorded among the land records in the office of the Recorder of Black Hawk County, Iowa; and

WHEREAS, pursuant to the terms of the Agreement, the Developer acquired from the City certain real property located in the foregoing Urban Renewal Plan and as more particularly described in Exhibit A attached hereto and made a part hereof (which property as so described is hereinafter referred to as the "Development Property"); and

WHEREAS, the Developer is willing to develop the Development Property for and in accordance with the uses specified in the Urban Renewal Plan and in accordance with this Amended Agreement by constructing certain Minimum Improvements (as hereafter defined) on the Development Property; and

WHEREAS, the City believes that the development of the Development Property pursuant to this Amended Agreement and the fulfillment generally of this Amended Agreement, are in the vital and best interests of the residents of the City, and in accord with the public purposes and provisions of the applicable State and local laws and requirements under which the foregoing project has been undertaken and is being assisted, including but not limited to Chapters 15A and 403 of the Code of Iowa.

NOW, THEREFORE, in consideration of the premises and the mutual obligations of the parties hereto, each of them does hereby covenant and agree with the others as follows:

ARTICLE I. DEFINITIONS

Section 1.1. Definitions. In addition to other definitions set forth in this Amended Agreement, all capitalized terms used and not otherwise defined herein shall have the following meanings unless a different meaning clearly appears from the context:

Amended Agreement means this Amended Agreement and all Exhibits hereto, as the same may be from time to time modified, amended or supplemented.

Assessor’s Minimum Actual Value means the minimum actual value, before rollback, of the Minimum Improvements and the Development Property for calculation and assessment of real property taxes as set forth in the Minimum Assessment Agreement.

Certificate of Completion means a certification in the form of the certificate attached hereto as Exhibit C and hereby made a part of this Amended Agreement.

City or Cedar Falls means the City of Cedar Falls, Iowa, or any successor to its functions.

Code of Iowa means the Code of Iowa, 2023, as amended.

Commencement Date means the date of the issuance by the City of a building permit for the Minimum Improvements.

Construction Plans means the plans, specifications, drawings and related documents of the construction work to be performed by the Developer on the Development Property; the plans (a) shall be as detailed as the plans, specifications, drawings and related documents which are submitted to the building inspector of the City, and (b) shall include at least the following: (1) site plan; (2) foundation plan; (3) basement plans; (4) floor plan for each floor; (5) cross sections of each (length and width); (6) elevations (all sides); and (7) landscape plan.

County means the County of Black Hawk, Iowa.

Deed means the Quit Claim Deed dated March 6, 2023 by which the City conveyed the Development Property to the Developer.

Developer means McDonald Construction & Remodeling, LLC.

Development Property means that portion of the Cedar Falls Unified Highway 58 Corridor Urban Renewal Project Plan of the City described in Exhibit A hereto.

Event of Default means any of the events described in Section 10.1 of this Amended Agreement.

Industrial Use Warehouse Facility means the Minimum Improvements.

Minimum Assessment Agreement means the Amended Minimum Assessment Agreement substantially in the form of the agreement contained in Exhibit D attached hereto and hereby made a part of this Amended Agreement, among the Developer, the City and the Assessor for the County, entered into pursuant to Article VI of this Agreement.

Minimum Improvements shall mean the construction of an Industrial Use Warehouse Facility totaling at least 8,400 square feet of finished space, together with all related site improvements described in the Construction Plans, as outlined in Exhibit B hereto.

Mortgage means any mortgage or security agreement in which the Developer has granted a mortgage or other security interest in the Development Property, or any portion or parcel thereof, or any improvements constructed thereon.

Net Proceeds means any proceeds paid by an insurer to the Developer under a policy or policies of insurance required to be provided and maintained by the Developer pursuant to Article V of this Amended Agreement and remaining after deducting all expenses (including fees and disbursements of counsel) incurred in the collection of such proceeds.

Ordinance shall mean Ordinance(s) of the City under which the taxes levied on the taxable property in the Urban Renewal Area shall be divided, with a portion of said taxes to be paid into the Urban Renewal Tax Increment Revenue Fund, referred to and authorized by Section 403.19(2) of the Code of Iowa.

Project shall mean the construction and operation of the Minimum Improvements, as described in this Amended Agreement and the Exhibits hereto.

State means the State of Iowa.

Tax Increments means the property tax increment revenues on the Minimum Improvements and Development Property divided and made available to the City for deposit in the Cedar Falls Unified Highway 58 Corridor Urban Renewal Tax Increment Revenue Fund, under the provisions of Section 403.19 of the Code of Iowa and the Ordinance.

Termination Date means the date of expiration of the Assessment Agreement, as provided in Section 11.9 of this Amended Agreement.

Unavoidable Delays means delays resulting from acts or occurrences outside the reasonable control of the party claiming the delay including but not limited to storms, floods, fires, explosions or other casualty losses, unusual weather conditions, strikes, boycotts, lockouts or other labor disputes, delays in transportation or delivery of material or equipment, litigation commenced by third parties, or the acts of any federal, State or local governmental unit (other than the Party claiming the delay).

Urban Renewal Area means the area included within the boundaries of the Cedar Falls Unified Highway 58 Corridor Urban Renewal Area, as amended.

Urban Renewal Plan means the Urban Renewal Plan approved in respect of the Cedar Falls Unified Highway 58 Urban Corridor Renewal Plan, described in the preambles hereof.

Urban Renewal Tax Increment Revenue Fund means the special fund of the City created under the authority of Section 403.19(2) of the Code and the Ordinance, which fund was created in order to pay the principal of and interest on loans, monies advanced to or indebtedness, whether funded, refunded, assumed or otherwise, including bonds or other obligations issued under the authority of Chapters 15A, 403, or 384 of the Code, incurred

by the City to finance or refinance in whole or in part projects undertaken pursuant to the Urban Renewal Plan for the Urban Renewal Area.

ARTICLE II. REPRESENTATIONS AND WARRANTIES

Section 2.1. Representations and Warranties of the City. The City makes the following representations and warranties:

- (a) The City is a municipal corporation and political subdivision organized under the provisions of the Constitution and the laws of the State and has the power to enter into this Amended Agreement and carry out its obligations hereunder.
- (b) This Amended Agreement has been duly and validly authorized, executed and delivered by the City and, assuming due authorization, execution and delivery by the Developer, is in full force and effect and is a valid and legally binding instrument of the City enforceable in accordance with its terms, except as the same may be limited by bankruptcy, insolvency, reorganization or other laws relating to or affecting creditors' rights generally.
- (c) The execution and delivery of this Amended Agreement, the consummation of the transactions contemplated hereby, and the fulfillment of or compliance with the terms and conditions of this Amended Agreement are not prevented by, limited by, in conflict with, nor will they result in a breach of, the terms, conditions or provisions of any contractual restriction, evidence of indebtedness, agreement or instrument of whatever nature to which the City is now a party or by which it is bound, nor do they constitute a default under any of the foregoing.
- (d) The City has not received any notice from any State or federal official that the activities of the Developer with respect to the Development Property may or will be in violation of any environmental law or regulation (other than those notices, if any, of which the Developer has previously been notified in writing). The City is not currently aware of any State or federal claim filed or planned to be filed by any party relating to any violation of any local, State or federal environmental law, regulation or review procedure applicable to the Development Property, and the City is not currently aware of any violation of any local, State or federal environmental law, regulation or review procedure which would give any person a valid claim under any State or federal environmental statute with respect thereto.
- (e) The City will cooperate fully with the Developer in resolution of any building, traffic, parking, trash removal or public safety problems which may arise in connection with the design, construction and operation of the Minimum

Improvements, including but not limited to any problems which may arise with respect to traffic at the intersections where access drives on the Development Property meet roadways or streets owned by the City.

- (f) The City would not undertake its obligations under this Amended Agreement without the consideration being made to the City pursuant to this Amended Agreement.
- (g) All covenants, stipulations, promises, agreements and obligations of the City contained herein shall be deemed to be the covenants, stipulations, promises, agreements and obligations of the City, and not of any governing body member, officer, agent, servant or employee of the City in the individual capacity thereof.
- (h) The Development Property is zoned “M-1, Light Industrial District”. The “M-1, Light Industrial District” zoning classification permits by right the construction, equipping and operation of the Minimum Improvements.

Section 2.2. Representations and Warranties of the Developer. The Developer makes the following representations and warranties:

- (a) The Developer is a limited liability company duly organized and validly existing under the laws of the State of Iowa, is properly authorized to conduct business in the State of Iowa, and has all requisite power and authority to own and operate its properties, to carry on its business as now conducted and as presently proposed to be conducted, and to enter into and perform its obligations under this Amended Agreement.
- (b) This Amended Agreement has been duly and validly authorized, executed and delivered by the Developer and, assuming due authorization, execution and delivery by the other parties hereto, is in full force and effect and is a valid and legally binding instrument of the Developer enforceable in accordance with its terms, except as the same may be limited by bankruptcy, insolvency, reorganization or other laws relating to or affecting creditors' rights generally.
- (c) The execution and delivery of this Amended Agreement, the consummation of the transactions contemplated hereby, and the fulfillment of or compliance with the terms and conditions of this Amended Agreement are not prevented by, limited by, in conflict with, nor will they result in a violation or breach of, the terms, conditions or provisions of the certificate of organization and operating agreement, together with all amendments thereto, of the Developer or of any contractual restriction, evidence of indebtedness, agreement or instrument of

whatever nature to which the Developer is now a party or by which it or its properties are bound, nor do they constitute a default under any of the foregoing.

- (d) There are no actions, suits or proceedings pending or threatened against or affecting the Developer in any court or before any arbitrator or before or by any governmental body in which there is a reasonable possibility of an adverse decision which could materially adversely affect the business (present or prospective), financial position or results of operations of the Developer or which in any manner raises any questions affecting the validity of this Amended Agreement or the ability of Developer to perform its obligations under this Amended Agreement.
- (e) The Developer will cause the Minimum Improvements to be constructed in accordance with the terms of this Amended Agreement, the Urban Renewal Plan and all local, State and federal laws and regulations, except for variances necessary to construct the Minimum Improvements contemplated in the Construction Plans.
- (f) The Developer will use its best efforts to obtain, or cause to be obtained, in a timely manner, all required permits, licenses and approvals, and will meet, in a timely manner, all requirements of all applicable local, State, and federal laws and regulations which must be obtained or met before the Minimum Improvements may be lawfully constructed.
- (g) The construction of the Minimum Improvements will require a total investment of not less than One Million Dollars and no/100 Dollars (\$1,000,000.00), and an assessed valuation of One Million One Hundred Thirty Three Thousand and no/100 Dollars (\$1,133,000.00) is reasonable for the completed Minimum Improvements and the Development Property.
- (h) The Developer has not received any notice from any local, State or federal official that the activities of the Developer with respect to the Development Property may or will be in violation of any environmental law or regulation (other than those notices, if any, of which the City has previously been notified in writing). The Developer is not currently aware of any State or federal claim filed or planned to be filed by any party relating to any violation of any local, State or federal environmental law, regulation or review procedure applicable to the Development Property, and the Developer is not currently aware of any violation of any local, State or federal environmental law, regulation or review procedure which would give any person a valid claim under any State or federal environmental statute with respect thereto.

- (i) The Developer has funds sufficient to successfully complete the construction of the Minimum Improvements, in accordance with the Construction Plans contemplated by this Amended Agreement.
- (j) The Developer will cooperate fully with the City in resolution of any traffic, parking, trash removal or public safety problems which may arise in connection with the construction and operation of the Minimum Improvements, including but not limited to any problems which may arise with respect to traffic at the intersections where access drives on the Development Property meet roadways or streets owned by the City.
- (k) The Developer expects that, barring Unavoidable Delays, the Minimum Improvements will be substantially completed by the 1st day of July, 2024.
- (l) The Developer would not undertake its obligations under this Amended Agreement without the consideration being made to the Developer pursuant to this Amended Agreement.
- (m) All covenants, stipulations, promises, agreements and obligations of the Developer contained herein shall be deemed to be the covenants, stipulations, promises, agreements and obligations of the Developer, and not of any member, officer, agent, servant or employee of the Developer in the individual capacity thereof.
- (n) Developer represents and agrees that the Opinion of Counsel provided with the Agreement remains valid and accurate with respect to this Amended Agreement.

ARTICLE III. CONSTRUCTION OF MINIMUM IMPROVEMENTS

Section 3.1. Construction of Minimum Improvements. The Developer agrees that it will cause the Minimum Improvements to be constructed on the Development Property in conformance with the Construction Plans submitted to the City. The Developer agrees that the scope and scale of the Minimum Improvements to be constructed shall not be significantly less than the scope and scale of the Minimum Improvements as detailed and outlined in the Construction Plans, and shall in no event require a total investment of less than One Million Dollars and no/100 Dollars (\$1,000,000.00).

Section 3.2 Building Permit Valuation Amount. The Developer shall apply to the City for a building permit, and shall pay all necessary permit fees in connection with the construction of the Minimum Improvements on the Development Property, based upon a building permit valuation amount (hereinafter the "Building Permit Valuation Amount") of

a minimum of One Million Dollars and no/100 Dollars (\$1,000,000.00), by no later than the 1st day of December, 2023.

Section 3.3. Construction Plans. The Developer shall cause Construction Plans to be provided for the Minimum Improvements which shall be subject to approval by the City as provided in this Section 3.3. The Construction Plans shall be in conformity with the Urban Renewal Plan, this Amended Agreement, and all applicable State and local laws and regulations, except for variances the Developer and the City agree are necessary to construct or operate the Minimum Improvements. The City shall approve the Construction Plans in writing if: (a) the Construction Plans conform to the terms and conditions of this Amended Agreement; (b) the Construction Plans conform to the terms and conditions of the Urban Renewal Plan; (c) to the best of City's knowledge, the Construction Plans conform to all applicable federal, State and local laws, ordinances, rules and regulations and City permit requirements; (d) the Construction Plans are adequate for purposes of this Agreement to provide for the construction of the Minimum Improvements and (e) no Event of Default under the terms of this Amended Agreement has occurred; provided, however, that any such approval of the Construction Plans pursuant to this Section 3.3 shall constitute approval for the purposes of this Amended Agreement only and shall not be deemed to constitute approval or waiver by the City with respect to any building, fire, zoning or other ordinances or regulations of the City, and shall not be deemed to be sufficient plans to serve as the basis for the issuance of a building permit if the Construction Plans are not as detailed or complete as the plans otherwise required for the issuance of a building permit. The site plans submitted by the Developer to the building official of the City for the Development Property shall be adequate to serve as the Construction Plans, if such site plans are approved by the building official.

Approval of the Construction Plans by the City shall not relieve the Developer of any obligation to comply with the terms and provisions of this Amended Agreement, or the provisions of applicable federal, State and local laws, ordinances and regulations, nor shall approval of the Construction Plans by the City be deemed to constitute a waiver of any Event of Default.

Approval of Construction Plans hereunder is solely for purposes of this Amended Agreement, and shall not constitute approval for any other City purpose nor subject the City to any liability for the Minimum Improvements as constructed.

Section 3.4. Commencement and Completion of Construction. Subject to Unavoidable Delays, the Developer shall cause construction of the Minimum Improvements to be undertaken by no later than the 1st day of December, 2023, and completed (i) by no later than the 1st day of July, 2024, or (ii) by such other date as the parties shall mutually agree upon in writing. Time lost as a result of Unavoidable Delays shall be added to extend the completion date by a number of days equal to the number of days lost as a result of Unavoidable Delays. However, an extension of the completion of the Minimum

Improvements shall not affect the date upon which the Assessor's Minimum Actual Value shall become effective. All work with respect to the Minimum Improvements to be constructed or provided by the Developer on the Development Property shall be in conformity with the Construction Plans as submitted by the Developer and approved by the City. The Developer agrees that it shall permit designated representatives of the City to enter upon the Development Property during the construction of the Minimum Improvements to inspect such construction.

Section 3.5. Certificate of Completion. Upon written request of the Developer after issuance of an occupancy permit for the Minimum Improvements, the City will furnish the Developer with a Certificate of Completion in recordable form, in substantially the form set forth in Exhibit C attached hereto. Such Certificate of Completion shall be a conclusive determination of satisfactory termination of the covenants and conditions of this Amended Agreement with respect to the obligations of the Developer to cause construction of the Minimum Improvements.

The Certificate of Completion may be recorded in the Black Hawk County Recorder's office at the Developer's sole expense. If the City shall refuse or fail to provide a Certificate of Completion in accordance with the provisions of this Section 3.5, the City shall, within twenty (20) days after written request by the Developer, provide to the Developer a written statement indicating in adequate detail in what respects the Developer has failed to complete the Minimum Improvements in accordance with the provisions of this Amended Agreement, or is otherwise in default under the terms of this Amended Agreement, and what measures or acts it will be necessary, in the opinion of the City, for the Developer to take or perform in order to obtain such Certificate of Completion.

ARTICLE IV. RESTRICTIONS UPON USE OF DEVELOPMENT PROPERTY

Section 4.1. Restrictions on Use.

- (a) The Developer shall: use the Development Property for any lawful use, and devote the Development Property to, and only to and in accordance with, the uses specified in the Urban Renewal Plan and this Agreement until the Termination Date.
- (b) The Developer shall not discriminate upon the basis of race, creed, color, sex, gender, sexual orientation, gender identity, religion, age, disability or national origin in the sale, lease, or rental or in the use or occupancy of the Development Property or any improvements erected or to be erected thereon, or any part thereof.

- (c) It is intended and agreed that the agreements and covenants provided in this Section shall be covenants running with the land and that they shall, in any event, and without regard to technical classification or designation, legal or otherwise, and except only as otherwise specifically provided in this Amended Agreement, be binding, to the fullest extent permitted by law and equity, for the benefit and in favor of, and enforceable by, the City, its successors and assigns, as against every successor in interest to the Development Property, or any part thereof or any interest therein, and as against any party in possession or occupancy of the Development Property or any part thereof. It is further intended and agreed that the agreements and covenants provided in subdivisions (a) and (b) of this Section shall remain in effect only through the Termination Date.
- (d) It is intended and agreed that the City and its successors and assigns shall be deemed beneficiaries of the agreements and covenants provided in this Section, both for and in its own right and also for the purposes of protecting the interests of the community and other parties, public or private, in whose favor or for whose benefit such agreements and covenants have been provided. Such agreements and covenants shall run in favor of the City, until the Termination Date, during which time such agreements and covenants shall be in force and effect, without regard to whether the City has at any time been, remains, or is an owner of any land or interest therein to or in favor of which such agreements and covenants relate. The City shall have the right, in the event of any breach of any such agreement or covenant, to exercise all the rights and remedies, and to maintain any actions or suits at law or in equity or other proper proceedings to enforce the curing of such breach of agreement or covenant, to which it or any other beneficiaries of such agreement or covenant may be entitled.

ARTICLE V. INSURANCE AND CONDEMNATION

Section 5.1. Insurance Requirements.

- (a) The Developer will provide and maintain or cause to be maintained at all times during the process of constructing the Minimum Improvements (and, from time to time at the request of the City, furnish the City with proof of payment of premiums on):
- (i) Builder's risk insurance, written on the so-called "Builder's Risk -- Completed Value Basis", in an amount equal to one hundred percent (100%) of the insurable value of the Minimum Improvements at the date of completion, and with coverage available in nonreporting form on the so-called "all risk" form of policy;

- (ii) Comprehensive general liability insurance (including operations, contingent liability, operations of subcontractors, completed operations and contractual liability insurance), together with an Owner's Contractor's Policy, with limits against bodily injury and property damage of at least \$2,000,000. The City shall be named as an additional insured for the City's liability or loss arising out of or in any way associated with the Minimum Improvements and arising out of any act, error, or omission of the Developer, its members, managers, officers, contractors and subcontractors or anyone else for whose acts the City may be held responsible (with coverage to the City at least as broad as that which is provided to the Developer and not lessened or avoided by endorsement). The policy shall contain a "severability of interests" clause and provide primary insurance over any other insurance maintained by the City. The policy shall waive subrogation rights against the City and shall contain a Governmental Immunities endorsement in a form acceptable to the City.
 - (iii) Worker's compensation insurance, with statutory coverage.
- (b) Upon completion of construction of the Minimum Improvements and at all times prior to the Termination Date, the Developer shall maintain, or cause to be maintained, at its cost and expense (and from time to time at the request of the City shall furnish proof of the payment of premiums on) insurance as follows:
 - (i) Insurance against loss and/or damage to the Minimum Improvements under a policy or policies covering such risks as are ordinarily insured against by similar businesses, including (without limiting the generality of the foregoing) fire, extended coverage, vandalism and malicious mischief, explosion, water damage, demolition cost, debris removal, and collapse in an amount not less than the full insurable replacement value of the Minimum Improvements, but any such policy may have a deductible amount of not more than \$25,000. No policy of insurance shall be so written that the proceeds thereof will produce less than the minimum coverage required by the preceding sentence, by reason of co-insurance provisions or otherwise, without the prior consent thereto in writing by the City. The term "full insurable replacement value" shall mean the actual replacement cost of the Minimum Improvements (excluding foundation and excavation costs and costs of underground flues, pipes, drains and other uninsurable items) and equipment, and shall be determined from time to time at the request of the City, but not more

frequently than once every three years, by an insurance consultant or insurer selected and paid for by the Developer and approved by the City.

- (ii) Comprehensive commercial general liability insurance, including liability for injuries to persons and/or property resulting from the operation of automobiles or other motorized vehicles on or about the Development Property, in the minimum amount for each occurrence and for each year of \$2,000,000.
 - (iii) Such other insurance, including worker's compensation insurance respecting all employees of the Developer, in such amount as is customarily carried by like organizations engaged in like activities of comparable size and liability exposure.
- (c) All insurance required by this Article V to be provided prior to the Termination Date shall be taken out and maintained in responsible insurance companies selected by the Developer which are authorized under the laws of the State to assume the risks covered thereby. The Developer will deposit annually with the City copies of policies evidencing all such insurance, or a certificate or certificates or binders of the respective insurers stating that such insurance is in force and effect. Unless otherwise provided in this Article V, each policy shall contain a provision that the insurer shall not cancel or modify it without giving written notice to the Developer and the City at least thirty (30) days before the cancellation or modification becomes effective. Not less than fifteen (15) days prior to the expiration of any policy, the Developer shall furnish the City evidence satisfactory to the City that the policy has been renewed or replaced by another policy conforming to the provisions of this Article V, or that there is no necessity therefor under the terms hereof. In lieu of separate policies, Developer may maintain a single policy, or blanket or umbrella policies, or a combination thereof, which provide the total coverage required herein, in which event the Developer shall deposit with the City a certificate or certificates of the respective insurers as to the amount of coverage in force upon the Minimum Improvements.
- (d) Developer shall notify the City immediately in the case of damage exceeding \$25,000 in amount to, or destruction of, the Minimum Improvements or any portion thereof resulting from fire or other casualty. Net Proceeds of any such insurance shall be paid directly to the Developer, and Developer will forthwith repair, reconstruct and restore the Minimum Improvements to substantially the same or an improved condition or value as they existed prior to the event causing such damage and, to the extent necessary to accomplish such repair, reconstruction and restoration, the Developer will apply the Net Proceeds of any insurance relating to such damage received by Developer to the payment or

reimbursement of the costs thereof. The provisions of this paragraph shall apply to casualties that occur prior to the Termination Date.

- (e) The Developer shall complete the repair, reconstruction and restoration of the Minimum Improvements, whether or not the Net Proceeds of insurance received by Developer for such purposes are sufficient.

Section 5.2. Condemnation. In the event that title to and possession of the Minimum Improvements or any other material part thereof shall be taken in condemnation or by the exercise of the power of eminent domain by any governmental body or other person (except the City), so long as the Assessment Agreement shall remain in effect, the Developer or his successor shall, with reasonable promptness after such taking, notify the City as to the nature and extent of such taking.

Section 5.3. Reconstruction or Payment. Upon receipt of any condemnation award, the Developer shall use the entire condemnation award to reconstruct the Minimum Improvements (or, in the event only a part of Minimum Improvements have been taken, then to reconstruct such part) upon the Development Property.

ARTICLE VI. MINIMUM ASSESSMENT AGREEMENT AND OTHER COVENANTS

Section 6.1. Execution of Minimum Assessment Agreement. The Developer shall agree to, and with the City shall execute, concurrently with the execution of this Amended Agreement, an Amended Minimum Assessment Agreement pursuant to the provisions of Section 403.19, Code of Iowa, substantially in the form and content of Exhibit D attached hereto, specifying the Assessor's Minimum Actual Value for the Minimum Improvements to be constructed on the Development Property for calculation of real property taxes. Specifically, the Developer shall agree to an Assessor's Minimum Actual Value, of not less than One Million One Hundred Thirty Three Thousand and no/100 Dollars (\$1,133,000.00). Nothing in the Amended Minimum Assessment Agreement shall limit the discretion of the Assessor to assign an actual value to the Minimum Improvements and Development Property, in excess of such Assessor's Minimum Actual Value nor prohibit the Developer or its successors from seeking through the exercise of legal or administrative remedies a reduction in such actual value for property tax purposes; provided, however, that the Developer or its successors shall not seek a reduction of such actual value below the Assessor's Minimum Actual Value in any year so long as the Amended Minimum Assessment Agreement shall remain in effect. The Amended Minimum Assessment Agreement shall remain in effect until the 31st day of December, 2034 (the "Termination Date"). The Amended Minimum Assessment Agreement shall be certified by the Assessor for the County as provided in Section 403.19 of the Code of Iowa, and shall be filed for record in the office of the County Recorder of the County, and such filing shall constitute notice to any subsequent encumbrancer or purchaser of the Development Property (or part

thereof), whether voluntary or involuntary, and such Amended Minimum Assessment Agreement shall be binding and enforceable in its entirety against any such subsequent purchaser or encumbrancer, as well as all prior lienholders and the holder of first mortgage, each of which shall sign a consent to the Amended Minimum Assessment Agreement.

Section 6.2. Maintenance of Properties. The Developer shall maintain, preserve and keep the Minimum Improvements (and any part thereof) in good repair and working order, ordinary wear and tear excepted, and from time to time shall make all necessary repairs, replacements, renewals and additions, until the Termination Date.

Section 6.3 Maintenance of Records. The Developer shall keep at all times proper books of record and account in which full, true and correct entries shall be made of all dealings and transactions of or in relation to the business and affairs of the Developer in accordance with generally accepted accounting principles, consistently applied throughout the period involved, and Developer shall provide reasonable protection against loss or damage to such books of record and account. The provisions of this paragraph shall apply for all periods prior to the Termination Date.

Section 6.4. Compliance with Laws. The Developer shall comply with all laws, rules and regulations relating to the Minimum Improvements, other than laws, rules and regulations the failure to comply with which or the sanctions and penalties resulting therefrom, would not have a material adverse effect on the Developer's business, property, operations, or condition, financial or otherwise. The provisions of this paragraph shall apply for all periods prior to the Termination Date.

Section 6.5. Real Property Taxes. The Developer shall pay, when due, all real property taxes and assessments payable with respect to all and any parts of the Development Property acquired and owned by it.

Except as set forth in Section 8.5, the Developer and its successors agree that prior to the Termination Date:

- (a) It will not seek any tax exemption, either presently or prospectively authorized under any State or federal law with respect to taxation of real property contained on the Development Property between the date of execution of this Amended Agreement and the Termination Date. The foregoing shall not impair any rights to appeal the valuation set by the Black Hawk County Assessor as provided by law.
- (b) It will not seek administrative review or judicial review of the applicability or constitutionality of any tax statute relating to the taxation of real property contained on the Development Property determined by any tax official to be applicable to the Development Property, Minimum Improvements or to the

Developer or raise the inapplicability or constitutionality of any such tax statute as a defense in any proceedings, including delinquent tax proceedings.

- (c) It will not seek any tax deferral or abatement, either presently or prospectively authorized under Iowa Code Chapter 403, 404, 427B, or any other local, State or federal law, of the taxation of real property contained on the Development Property between the date of execution of this Amended Agreement and the Termination Date.

Section 6.6. Sales Tax. The Developer shall pay all sales tax payable with respect to the Minimum Improvements.

Section 6.7. Utility Usage. The Developer agrees for itself and its successors and assigns, specifically including all commercial tenants and all other persons, firms or other entities operating any business on the Development Property or any portion thereof, that for all periods up to the Termination Date that all utility needs for the Industrial Use Manufacturing Facility shall be furnished from City-owned utilities, including electricity, natural gas, water, sanitary sewer, cable television, telephone, internet and other fiber-optic communications service including point-to-point, VLAN and last mile fiber services for a corporate network connection, except for any emergency utility needs in the case of any unavailability or interruption of City-owned utility services, which may be secured from alternative sources. The Developer and its successors and assigns agree to work with Cedar Falls Utilities to attain needed communication services (as defined above). Should it be mutually agreed upon by both parties that City-owned utilities are unable to meet the communication requirements specified, the Developer and its successors and assigns, as defined and described in this section, shall not, however, have any obligation or duty to use or take any minimum amount, and shall have no obligation to pay any amount in excess of the generally applicable rates for like users based upon actual use.

Section 6.8. Annual Certification. To assist the City in monitoring and performance of Developer hereunder, a duly authorized officer of the Developer shall annually provide to the City: (a) proof that all ad valorem taxes on the Development Property have been paid for the prior fiscal year; and (b) certification that, to the best of such officer's knowledge during the preceding twelve (12) months, the Developer was not in default in the fulfillment of any of the terms and conditions of this Amended Agreement and that no Event of Default (or event which, with the lapse of time or the giving of notice, or both, would become an Event of Default) is occurring or has occurred as of the date of such certificate or during such period, or if the signer is aware of any such default, event or Event of Default, said officer shall disclose in such statement the nature thereof, its period of existence and what action, if any, has been taken or is proposed to be taken with respect thereto. Such statement, proof and certificate shall be provided not later than October 15 of each year, commencing October 15, 2025, and ending on October 15, 2034, both dates inclusive.

Section 6.9. Use of Tax Increments. The City shall be free to use any and all Tax Increments collected in respect of the Development Property for any purpose for which the Tax Increments may lawfully be used pursuant to the provisions of the Urban Renewal Act; and the City shall have no obligations to the Developer with respect to the use of such increments.

Section 6.10. Provisions To Be Included In Leases Covering Development Property. The Developer agrees to include provisions in each commercial lease agreement the Developer enters into with any tenant that will occupy the Development Property or operate a business thereon, for all periods up to the Termination Date, which provide as follows: (a) that tenant acknowledges that the leased premises are part of the Development Property and are subject to the terms and conditions of this Amended Agreement; (b) that this Amended Agreement is binding upon Developer's successors and assigns, specifically including all commercial tenants; (c) that certain of the terms and conditions of this Amended Agreement specifically impact the tenant's use of and conduct of its business operations on the Development Property, which terms and conditions include, but are not necessarily limited to, Sections 4.1, 5.1(b), 6.2, 6.7, 7.2, 7.3 and 11.2; and (d) that the tenant agrees to operate its business and conduct its operations on the Development Property in a manner consistent with all of the terms and conditions of this Amended Agreement.

Section 6.11. Relocation. Developer agrees and covenants that it shall not, absent written consent from the City, sell or lease the Minimum Improvements or Development Property (or any part thereof) to any enterprise that is relocating ("Relocating") to the City from another part of the County or a contiguous county during the term (the "Term") of this Relocation provision (the "Relocation Provision"). "Relocating" or "Relocation" means the closure or substantial reduction of an enterprise's existing operations in one area of the State and the initiation of substantially the same operation in the same county or a contiguous county in the State. The Term of this Relocation Provision will expire on the Termination Date as described in Section 11.9(a). In general, urban renewal incentives cannot be used for projects that involve a Relocating enterprise (whether the relocating enterprise is the developer, land owner, tenant, or otherwise) unless there is a written agreement regarding the use of economic incentives between the city where the business is currently located and the city to which the business is Relocating, either specific to this Project or in general (i.e., a fair play or neutrality agreement), or if the City finds that the use of tax increments in connection with the Relocation is in the public interest, which means that the business has provided a written affirmation that it is considering moving part or all of its operations out of the State and such action would result in either significant employment or wage loss in Iowa. Developer understands and agrees that if it sells or leases to a Relocating enterprise in violation of the Relocation Provision, as determined by the City in its sole discretion, such action shall be deemed an Event of Default under this Amended Agreement, and, in addition to any remedies set forth in Section 10.2:

(i) If Developer received all or a portion of the Development Property from the City for less than the full fair market value of the Development Property (“Full Value”), then the Developer shall pay the City the difference between the Full Value of the Development Property and what the Developer actually paid the City for such property. At the request of the City (which request need not be in writing), the Full Value of the Development Property shall be established by a licensed, certified appraiser to be selected by the City. Developer shall be responsible for paying any fees or costs associated with obtaining such appraisal.

ARTICLE VII. PROHIBITIONS AGAINST ASSIGNMENT AND TRANSFER

Section 7.1. Representation as to Development. The Developer represents and agrees that the purchase and improvement of the Development Property, and the other undertakings pursuant to this Amended Agreement, are, and will be used, for the purpose of development of the Development Property and not for speculation in land holding. The Developer further acknowledges:

- (a) the importance of the development of the Development Property to the general welfare of the community;
- (b) the substantial financing and other public aids that have been made available by law and by the City for the purpose of making such development possible; and
- (c) the fact that any act or transaction involving or resulting in a significant change of control of the development, is for practical purposes a transfer or disposition of the Development Property then owned and operated by the Developer, and the qualifications and identity of the Developer are of particular concern to the community and the City. The Developer further recognizes that it is because of such qualifications and identity that the City is entering into this Amended Agreement with the Developer.

Section 7.2. Prohibition Against Transfer of Property and Assignment of Agreement. Except as otherwise expressly provided for in Section 7.4, Transfer of Interest in Developer or Transfer of Development Property to Permitted Transferees, for the foregoing reasons the Developer represents and agrees for itself, and its successors and assigns, that in addition to the provisions of Section 6.12 of this Amended Agreement, prior to termination of the Termination Date:

- (a) Except only for (i) the purpose of obtaining financing necessary to enable the Developer to perform its obligations with respect to making the Minimum Improvements under this Amended Agreement, (ii) leases to commercial tenants for all or a portion of the Minimum Improvements, and (iii) any other

purpose authorized by this Amended Agreement, the Developer (except as so authorized) has not made or created, and that the Developer will not, prior to the Termination Date, make or create, or suffer to be made or created, any total or partial sale, assignment, or conveyance, or any trust or power, or transfer in any other mode or form of or with respect to this Amended Agreement or the Development Property, or any part thereof or any interest therein, or any contract or agreement to do any of the same, without the prior written approval of the City.

- (b) The City shall be entitled to require, except as otherwise provided in this Amended Agreement, as conditions to any such approval that:
- (1) Any proposed transferee shall have the qualifications and financial responsibility, as determined by the City, necessary and adequate to fulfill the obligations undertaken in this Amended Agreement by the Developer (or, in the event the transfer is of or relates to part of the Development Property, such obligations to the extent that they relate to such part).
 - (2) Any proposed transferee, by instrument in writing satisfactory to the City and in form recordable among the land records, shall, for itself and its successors and assigns, and expressly for the benefit of the City, have expressly assumed all of the obligations of the Developer under this Amended Agreement and shall have agreed to be subject to all the conditions and restrictions to which the Developer is subject (or, in the event the transfer is of or relates to part of the Development Property, such obligations, conditions, and restrictions to the extent that they relate to such part): Provided, that the fact that any transferee of, or any other successor in interest whatsoever to, the Development Property, or any part thereof, shall, whatever the reason, not have assumed such obligations or so agreed, shall not (unless and only to the extent otherwise specifically provided in this Amended Agreement or agreed to in writing by the City) relieve or exempt such transferee or successor of or from such obligations, conditions, or restrictions, or deprive or limit the City of or with respect to any rights or remedies or controls with respect to the Development Property or the construction of the Minimum Improvements; it being the intent of this provision, together with other provisions of this Amended Agreement, that (to the fullest extent permitted by law and equity and excepting only in the manner and to the extent specifically provided otherwise in this Amended Agreement) no transfer of, or change with respect to, ownership in the Development Property or any part thereof, or any interest therein, however consummated or occurring, and whether

voluntary or involuntary, shall operate, legally or practically, to deprive or limit the City of or with respect to any rights or remedies or controls provided in or resulting from this Amended Agreement with respect to the Development Property and the construction of the Minimum Improvements that the City would have had, had there been no such transfer or change.

- (3) Except leases to commercial tenants for all or a portion of the Minimum Improvements as provided in subsection (a)(ii) of this section, there shall be submitted to the City for review all instruments and other legal documents involved in effecting transfer; and if approved by the City, its approval shall be indicated to the Developer in writing.

Provided, further, that in the absence of specific written agreement by the City to the contrary, no such transfer or approval by the City thereof shall be deemed to relieve the Developer, or any other party bound in any way by this Amended Agreement or otherwise with respect to the construction of the Minimum Improvements, from any of its obligations with respect thereto.

Section 7.3. Approvals. Any approval of a transfer of interest in the Developer, this Amended Agreement, or the Development Property required to be given by the City under this Article VII may be denied only in the event that the City reasonably determines that the ability of the Developer to perform its obligations under this Amended Agreement and its statutory duty, as owner, to pay ad valorem real property taxes assessed with respect to the Development Property, or the overall financial security provided to the City under the terms of this Amended Agreement, or the likelihood of the Minimum Improvements being successfully constructed and operated pursuant to the terms of this Amended Agreement, will be materially impaired by the action for which approval is sought.

Section 7.4. Transfer of Interest in Developer or Transfer of Interest in Development Property to Permitted Transferee. Notwithstanding the provisions of Sections 7.2 and 7.3, the City and the Developer agree that a transfer of ownership of the Development Property to a newly established corporation or limited liability company the ownership of which consists solely of the members of Developer (the "Permitted Transferee"), shall not trigger the provisions of Section 7.2 or Section 7.3, provided, however, that any transfer of the Development Property to the Permitted Transferee shall require the Permitted Transferee to agree in writing with the City (a) to expressly assume all of the obligations of the Developer under this Amended Agreement, and (b) to agree to be subject to all of the conditions and restrictions to which the Developer is subject (or, in the event the transfer is of or relates to only part of the Development Property, such obligations, conditions, and restrictions to the extent that they relate to such part). Upon execution of an agreement in writing by the Permitted Transferee that (a) assumes all of the obligations of the Developer under this

Amended Agreement and (b) agrees to be subject to all of the conditions and restrictions to which the Developer is subject, the transfer of the Development Property, or the part thereof, shall be deemed approved upon delivery of such written assumption agreement to the City Clerk of the City.

Section 7.5. Prohibition Against Use as Non-Taxable or Centrally Assessed Property. Notwithstanding anything to the contrary herein, during the term of this Amended Agreement, Developer, or its successors or assigns, agree that the Development Property and Minimum Improvements cannot be transferred or sold to a non-profit entity or used for a purpose that would exempt the Development Property or Minimum Improvements from property tax liability. Nor can the Development Property or Minimum Improvements be used as centrally assessed property (including but not limited to, Iowa Code § 428.24 to 428.29 (Public Utility Plants and Related Personal Property); Chapter 433 (Telegraph and Telephone Company Property); Chapter 434 (Railway Property); Chapter 437 (Electric Transmission Lines); Chapter 437A (Property Used in the Production, Generation, Transmission or Delivery of Electricity or Natural Gas); and Chapter 438 (Pipeline Property) and any subsequent successor laws related thereto).

ARTICLE VIII. CONVEYANCE OF DEVELOPMENT PROPERTY; CONDITIONS

Section 8.1. Conveyance of Development Property. The Developer acknowledges and agrees that the City conveyed title to the Development Property without any additional consideration other than the Developer's covenants as contained in the Agreement, which covenants are restated in this Amended Agreement. Developer further acknowledges and agrees such conveyance and title remain subject to the conditions, covenants and restrictions contained in the Urban Renewal Plan and this Amended Agreement.

Section 8.2. Condition of the Property; Care And Maintenance. Developer acknowledges and agrees that it took the Development Property "As Is." The City makes no warranties or representations as to the condition of the Development Property. The City and Developer acknowledge and agree that City has undertaken no investigations with respect to the suitability of the Development Property for Developer's proposed uses, including but not limited to subsurface investigations regarding the soil conditions of the Development Property. Any geological or other inspection of the Development Property is the sole responsibility of the Developer (at its own cost). Developer waives all claims against the City as to the condition of the Development Property.

Section 8.3. Environmental Matters. Developer acknowledges and agrees that it took the Development Property "As Is" with regard to any environmental matters. The City makes no warranties and representations as to the environmental condition of the Development Property, other than the information provided in any Groundwater Hazard Statement filed by the City at Closing, if any. Developer shall be responsible for securing and paying for all inspections, remediation efforts, or documentation required by the county board of health in order to lawfully transfer the Development Property to Developer. Developer agrees to indemnify, release, defend and hold harmless the City for all claims, damages or costs relating to the Development Property that arise after acquiring the property.

Section 8.4. Failure to Commence Construction of Minimum Improvements. In the event the Developer has not made substantial progress towards commencement of construction of the Minimum Improvements on the Development Property by no later than December 1, 2023, and commencement of construction does not appear imminent by no later than December 1, 2023, then Developer shall have committed an Event of Default within the meaning of Article X and Section 10.1 of this Agreement, and shall convey title to the Development Property to the City as provided in Section 10.2(d) of this Agreement by no later than January 1, 2024.

Section 8.5. Partial Property Tax Exemption. Subject to Developer's compliance with all of the terms and conditions of this Amended Agreement, City agrees that the Developer may apply to Black Hawk County, Iowa, and to City, for a partial exemption from taxation of industrial property as may be provided by the Cedar Falls Code of Ordinances, and by

Chapter 427B, Code of Iowa, with respect to the actual value added by the Minimum Improvements. Subject to Developer's timely application and qualification under Sections 21-48 through 21-57 of the Cedar Falls Code of Ordinances, and Chapter 427B, Code of Iowa, the partial property tax exemption shall be according to the following schedule:

- (a) For the first assessment year after the Minimum Improvements are fully assessed – 45% exemption of the actual value added.
- (b) For the second assessment year after the Minimum Improvements are fully assessed – 45% exemption of the actual value added.
- (c) For the third assessment year after the Minimum Improvements are fully assessed – 45% exemption of the actual value added.

ARTICLE IX. INDEMNIFICATION

Section 9.1. Release and Indemnification Covenants.

- (a) The Developer releases the City and the governing body members, officers, agents, servants and employees thereof (hereinafter, for purposes of this Article IX, the "indemnified parties") from, covenants and agrees that the indemnified parties shall not be liable for, and agrees to indemnify, defend and hold harmless the indemnified parties against, any loss or damage to property or any injury to or death of any person occurring at or about or resulting from any defect in the Minimum Improvements.
- (b) Except for any willful misrepresentation, or any willful or wanton misconduct, or any unlawful act, or any negligent act or omission of the indemnified parties, Developer agrees to protect and defend the indemnified parties, now or forever, and further agrees to hold the indemnified parties harmless, from any claim, demand, suit, action or other proceedings whatsoever by any person or entity whatsoever arising or purportedly arising from any violation of any agreement or condition of this Amended Agreement by the Developer, including but not limited to claims for the construction, installation, ownership, and operation of the Minimum Improvements.
- (c) The indemnified parties shall not be liable for any damage or injury to the persons or property of the Developer or its officers, agents, servants or employees or any other person who may be about the Minimum Improvements due to any act of negligence, including a negligent failure to act, of any person,

other than any act of negligence on the part of any such indemnified party or its officers, agents, servants or employees.

- (d) The provisions of this Article IX shall survive the termination of this Amended Agreement.

ARTICLE X. REMEDIES

Section 10.1. Events of Default Defined. The following shall be "Events of Default" under this Amended Agreement and the term "Event of Default" shall mean, whenever it is used in this Amended Agreement, any one or more of the following events:

- (a) Failure by the Developer to cause the construction of the Minimum Improvements to be commenced and completed pursuant to the terms, conditions and limitations of Article III of this Amended Agreement, subject to Unavoidable Delays;
- (b) Failure by the Developer or its successors to cause the Minimum Improvements to be reconstructed when required pursuant to Article III of this Amended Agreement.
- (c) Transfer of the Developer's ownership interest in the Development Property or any interest of Developer in this Amended Agreement, or the assets of Developer in violation of the provisions of Article VII of this Amended Agreement, until the Termination Date;
- (d) Failure by the Developer until the Termination Date, to pay ad valorem taxes on the Development Property;
- (e) Failure by the Developer until the Termination Date to substantially observe or perform any other covenant, condition, obligation or agreement on its part to be observed or performed under this Amended Agreement;
- (f) The holder of any Mortgage on the Development Property, or any improvements thereon, or any portion thereof, commences foreclosure proceedings as a result of any default under the applicable Mortgage documents;
- (g) Sale or lease of the Minimum Improvements or Development Property in violation of the provisions of Section 6.12, Relocation, of this Amended Agreement;
- (h) The Developer shall:

- (i) file any petition in bankruptcy or for any reorganization, arrangement, composition, readjustment, liquidation, dissolution, or similar relief under the United States Bankruptcy Act of 1978, as amended, or under any similar federal or state law; or
 - (ii) make an assignment for the benefit of its creditors; or
 - (iii) admit in writing its inability to pay its debts generally as they become due; or
 - (iv) be adjudicated a bankrupt or insolvent; or if a petition or answer proposing adjudication as a bankrupt or reorganization under any present or future federal bankruptcy act or any similar federal or state law shall be filed in any court and such petition or answer shall not be discharged or denied within ninety (90) days after the filing thereof; or a receiver, trustee or liquidator of the Developer or the Minimum Improvements, or part thereof, shall be appointed in any proceedings brought against the Developer and shall not be discharged within ninety (90) days after such appointment, or if the Developer shall consent to or acquiesce in such appointment; or
- (i) Any obligation, representation or warranty made by any party to this Amended Agreement, any Exhibit hereto, or made by any party in any written statement or certificate pursuant to this Amended Agreement, shall prove to have been incorrect, incomplete or misleading in any material respect on or as of the date of the issuance or making thereof.

Section 10.2. Remedies on Default. Whenever any Event of Default referred to in Section 10.1 of this Amended Agreement occurs and is continuing, any party not in default may take any one or more of the following actions after the giving of thirty (30) days' written notice to the party in default, and the holder of the Mortgage, of the Event of Default, but only if the Event of Default has not been cured within said thirty (30) days, or if the Event of Default cannot reasonably be cured within thirty (30) days and the party in default does not provide assurances reasonably satisfactory to the party giving notice that the Event of Default will be cured as soon as reasonably possible:

- (a) The party giving notice may suspend its performance under this Amended Agreement until it receives assurances from the party in default, deemed adequate by the party giving notice, that the party in default will cure the default and continue performance under this Amended Agreement;
- (b) If the Developer is in default, the City may withhold the Certificate of Completion;

- (c) The party who is not in default may take any action, including legal, equitable or administrative action, which may appear necessary or desirable to recover damages proximately caused by the Default, or to enforce performance and observance of any obligation, agreement, or covenant, under this Amended Agreement.
- (d) In the event the Developer fails to perform any one or more of the material obligations described in Article III of this Amended Agreement in a timely manner, Developer shall thereupon immediately convey title to the Development Property to the City, free and clear of all liens and encumbrances, but subject to restrictive covenants, ordinances, and limited access provisions of record, if any, and to existing easements, if any. Developer shall also establish to the satisfaction of City and its legal counsel that no labor has been performed and no materials have been furnished by any contractor, subcontractor, or any other person, firm or entity, in connection with any improvements made to the Development Property within the ninety (90) days immediately preceding the date of said conveyance. Developer shall also deliver to City an abstract of title covering the Development Property, certified to a date subsequent to the date of said conveyance, showing that marketable title to the Development Property is vested in Developer and complies with the requirements of this subsection. Developer shall pay to City all general property taxes and special assessments, if any, due or to become due with respect to the Development Property, continuing until the Development Property is assessed to the City and is exempt from assessment for general property taxes by reason of its conveyance to and ownership by the City as a tax-exempt governmental body. Developer shall pay for all costs associated with conveyance of the Development Property to the City, including, but not limited to, abstracting, recording fees, and reasonable attorneys' fees. In the event the Developer fails to comply with the terms and conditions of this subsection (d) within the thirty (30) day period described in Section 10.2 of this Article, then the City may proceed as provided in Section 10.2(c) of this Article, to obtain a decree of specific performance against Developer for the conveyance of the Development Property to the City or, in lieu thereof, at the City's sole discretion, to obtain a judgment for monetary damages to compensate the City for the Developer's default, plus attorneys' fees and expenses as provided in Section 10.5.

Section 10.3. No Remedy Exclusive. No remedy herein conferred upon or reserved to the parties is intended to be exclusive of any other available remedy or remedies, but each and every remedy shall be cumulative and shall be in addition to every other remedy given under this Amended Agreement or now or hereafter existing at law or in equity or by statute. No delay or omission to exercise any right or power accruing upon any default shall impair

any such right or power or shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient.

Section 10.4. No Implied Waiver. In the event any agreement contained in this Amended Agreement should be breached by any party and thereafter waived by any other party, such waiver shall be limited to the particular breach so waived and shall not be deemed to waive any other concurrent, previous or subsequent breach hereunder.

Section 10.5. Agreement to Pay Attorneys' Fees and Expenses. Whenever any Event of Default occurs and a party not in default shall employ attorneys or incur other expenses for the collection of payments due or to become due or for the enforcement or performance or observance of any obligation or agreement on the part of a party in default herein contained, the party in default agrees that it shall, on demand therefor, pay to the party not in default the reasonable fees of such attorneys and such other expenses as may be reasonably and appropriately incurred by the party not in default in connection therewith.

ARTICLE XI. MISCELLANEOUS

Section 11.1. Conflict of Interest. Developer agrees that, to its best knowledge and belief, no member, officer or employee of the City, or its designees or agents, nor any consultant or member of the governing body of the City, and no other public official of the City who exercises or has exercised any functions or responsibilities with respect to the Project during his or her tenure, or who is in a position to participate in a decision-making process or gain insider information with regard to the Project, shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, for work to be performed in connection with the Project, or in any activity, or benefit therefrom, which is part of this Project at any time during or after such person's tenure.

Section 11.2. Non-Discrimination. In carrying out the construction and operation of the Minimum Improvements, the Developer shall not discriminate against any employee or applicant for employment because of race, creed, color, gender, sex, sexual orientation, gender identity, religion, national origin, age or disability. The Developer shall insure that applicants for employment are employed, and the employees are treated during employment, without regard to their race, creed, color, gender, sex, sexual orientation, gender identity, religion, national origin, age or disability.

Section 11.3. Notices. Whenever this Amended Agreement requires or permits any consent, approval, notice, request, proposal, or demand (collectively, "Notice") from one party to another, the Notice must be in writing and shall be effective upon actual receipt by the intended recipient, at the following addresses:

DEVELOPER: Mr. Stephen McDonald
Member
McDonald Construction & Remodeling, LLC
5020 Ironwood Drive
Cedar Falls, IA 50613

With a copy to: David Mason, Jr.
Redfern, Mason, Larsen and Moore, P.C.
415 Clay Street
Cedar Falls, IA 50613

CITY City of Cedar Falls, Iowa
City Administrator
220 Clay Street
Cedar Falls, IA 50613

or to such other designated individual or officer or to such other address as any party shall have furnished to the other in writing in accordance herewith. Any party entitled to receive a Notice hereunder may change the address which it previously had specified for receiving the same, at any time and from time to time, by delivering a written change notice in accordance with the above provisions to the other parties at least five (5) business days prior to the effective date of such change.

Section 11.4. Titles of Articles and Sections. Any titles of the several parts, Articles, and Sections of this Amended Agreement are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of its provisions.

Section 11.5. Provisions Not Merged With Deed. None of the provisions of this Amended Agreement shall be merged by reason of the delivery of the Deed, and the Deed shall not be deemed to affect or impair the provisions and covenants of this Amended Agreement.

Section 11.6. Governing Law. This Amended Agreement shall be governed and construed in accordance with the laws of the State of Iowa.

Section 11.7. Entire Agreement. This Amended Agreement and the exhibits hereto reflect the entire agreement between the parties regarding the subject matter hereof, and supersedes and replaces all prior agreements, negotiations or discussions, whether oral or written, including the Agreement. This Amended Agreement may not be amended except by a subsequent writing signed by all parties hereto.

Section 11.8. Successors and Assigns. This Amended Agreement is intended to and shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.

Section 11.9. Termination Date of Minimum Assessment Agreement. This Amended Agreement shall terminate and be of no further force or effect with respect to the Minimum Improvements on the termination of the Amended Minimum Assessment Agreement, as provided in Section 6.1 of this Amended Agreement and in the Amended Minimum Assessment Agreement, the form of which is attached hereto as Exhibit D.

Section 11.10. Memorandum of Amended and Restated Agreement. The parties agree to execute and record a Memorandum of Amended and Restated Agreement for Private Development, in substantially the form attached as Exhibit E, to serve as notice to the public of the existence and provisions of this Amended Agreement, and the rights and interests held by the City by virtue hereof. City shall pay all costs of recording.

Section 11.11. Immediate Undertaking. All parties agree to undertake immediately upon execution of this Amended Agreement all of those obligations which require immediate action.

Section 11.12. No Partnership or Joint Venture. The relationship herein created between the parties is contractual in nature and is in no way to be construed as creating a partnership or joint venture between the Developer and any or all of the other parties.

Section 11.13. Captions. The captions, headings, and arrangements used in this Amended Agreement are for convenience only and shall not in any way affect, limit, amplify, or modify the terms and provisions hereof.

Section 11.14. Number and Gender of Words. Whenever herein the singular number is used, the same shall include the plural where appropriate, and words of any gender shall include each other where appropriate.

Section 11.15. Invalid Provisions. If any provision of this Amended Agreement or any agreement contemplated hereby is held to be illegal, void, invalid, or unenforceable under present or future laws effective during the term of such agreement; then: (i) such provision shall be fully severable; (ii) such agreement shall be construed and enforced as if such illegal, void, invalid, or unenforceable provision had never comprised a part of such agreement; and (iii) the remaining provisions of such agreement shall remain in full force and effect and shall not be affected by the illegal, void, invalid, or unenforceable provision or by its severance from such agreement. Furthermore, in lieu of such illegal, void, invalid, or unenforceable provision there shall be added automatically as a part of such agreement a provision as similar in terms to such illegal, void, invalid, or unenforceable provision as may be legal, valid, and enforceable, whether or not such a substitute provision is

specifically provided for in such agreement. Notwithstanding the foregoing, in the event any provision involving material consideration by the City for the benefit of the Developer shall be held illegal, void, invalid or unenforceable, then the Developer shall have the right to cancel this Amended Agreement, and upon such cancellation, this Amended Agreement, in its entirety, shall be rendered null and void; however, in that event, Developer shall proceed as described in Section 10.2(d) of this Amended Agreement.

Section 11.16. Multiple Counterparts. This Amended Agreement has been executed in a number of identical counterparts, each of which is to be deemed an original for all purposes and all of which constitute collectively one agreement, but in making proof of this Amended Agreement it shall not be necessary to produce or account for more than one such counterpart.

Section 11.17. Authorization. Each party hereto represents that prior to its execution hereof all necessary company, governmental or other appropriate action, as applicable, including without limitation resolutions of their governing boards or bodies, has been taken to authorize the execution of this Amended Agreement and the performance by such party of its respective obligations hereunder.

Section 11.18. Time of the Essence. Time is of the essence with respect to all matters described in this Amended Agreement and related documents.

Section 11.19. Survival. Each provision of this Amended Agreement shall survive the occurrence of the other provisions of this Amended Agreement to the extent necessary to ensure full performance of said surviving provision.

Section 11.20. Agreement Terminated. Upon execution of this Amended Agreement, including all further agreements required to be executed under this Amended Agreement, and upon approval by the City Council of the City, the Agreement shall immediately terminate, and the parties shall be deemed to have declared the terms and conditions of the Agreement to have been fully satisfied, and shall be deemed to have waived and released any and all claims against each other under the Agreement, without the necessity of further notice.

[Signatures appear on following page]

IN WITNESS WHEREOF, the City has caused this Amended Agreement to be duly executed in its name and behalf by its Mayor and its seal to be hereunto duly affixed and attested by its City Clerk, and the Developer has caused this Amended Agreement to be duly executed in its name and behalf by its member, all on or as of the day first above written.

(SEAL)

CITY OF CEDAR FALLS, IOWA

By: _____
Robert M. Green, Mayor

ATTEST:

By: _____
Jacqueline Danielsen, MMC, City Clerk

STATE OF IOWA, COUNTY OF BLACK HAWK, ss:

This record was acknowledged before me on the _____ day of _____, 2023, by Robert M. Green as Mayor, and Jacqueline Danielsen as City Clerk, of the City of Cedar Falls, Iowa.

Notary Public in and for Black Hawk County, Iowa

McDonald Construction & Remodeling, LLC,
an Iowa limited liability company

By: _____
Stephen McDonald, Member

By: _____
Kathryn McDonald, Member

DEVELOPER

STATE OF IOWA, COUNTY OF BLACK HAWK, ss:

This instrument was acknowledged before me on the ____ day of _____,
2023, by Stephen McDonald and Kathryn McDonald, Members, McDonald Construction
& Remodeling, LLC, an Iowa limited liability company.

Notary Public in and for the State of Iowa

EXHIBIT A

DEVELOPMENT PROPERTY

The Development Property is described as consisting of all that certain parcel or parcels of land located generally in the City of Cedar Falls, County of Black Hawk, State of Iowa, more particularly described as follows:

Lot 15, Northern Cedar Falls Industrial Park Phase I Addition, City of Cedar Falls, Black Hawk County, Iowa (Contains 2.04 acres more or less).

EXHIBIT B

MINIMUM IMPROVEMENTS

The Minimum Improvements shall consist of the construction of an Industrial Use Warehouse Facility totaling at least 8,400 square feet of finished space, all as set forth in the Construction Plans and being as more particularly shown and in substantially the same configuration and scope as the Site Plans attached hereto and made a part hereof.

The Developer agrees to connect to the sanitary sewer, storm sewer, natural gas, electricity, water, underground telephone cable, internet and any other utilities services from their present locations to such location or locations on the Development Property as Developer deems appropriate, at its cost. The Developer also agrees to construct any driveway approaches and other paving, at its cost, in accordance with City ordinances.

The Developer also agrees to perform or cause to be performed all necessary grading, land preparation and all necessary building improvements, landscaping, storm water detention, signage, and all other site improvements, in all respects in entire conformity with all applicable codes and ordinances of the City, all at the Developer's cost. The submittal to City of plans for the construction of said improvements shall be in substantial conformity with the following schedule:

Schedule of Performance

<u>Activity to be Completed</u>	<u>Completion Date</u>
Issuance of Building Permit	December 1, 2023
Substantial Completion	July 1, 2024
Issuance of Occupancy Permit	July 1, 2024

EXHIBIT C

CERTIFICATE OF COMPLETION

WHEREAS, the CITY OF CEDAR FALLS, IOWA, a municipality (hereinafter called "City"), established pursuant to the Code of the State of Iowa and acting under the authorization of Chapters 15A and 403 of the Code of Iowa, 2021 (Chapter 403 hereinafter called "Urban Renewal Act"); and McDonald Construction & Remodeling, LLC, (hereinafter called the "Developer"), an Iowa limited liability company having its principal place of business at 5020 Ironwood Drive, Cedar Falls, IA 50613; did on or about the ____ day of _____, 2023, make, execute and deliver, each to the other, an Amended and Restated Agreement for Private Development (the "Amended Agreement"), wherein and whereby Developer agreed, in accordance with the terms of the Amended Agreement, to develop and maintain certain real property located within the City and as more particularly described as follows:

Lot 15, Northern Cedar Falls Industrial Park Phase I Addition, City of Cedar Falls, Black Hawk County, Iowa (Contains 2.04 acres more or less)

(the "Development Property"); and

WHEREAS, the Amended Agreement incorporated and contained certain covenants and restrictions with respect to the development of the Development Property, and obligated Developer to construct certain Minimum Improvements (as defined therein) in accordance with the Amended Agreement; and

WHEREAS, Developer performed said covenants and conditions insofar as they relate to the construction of said Minimum Improvements in a manner deemed by the City to be in conformance with the approved building plans to permit the execution and recording of this certification.

NOW, THEREFORE, pursuant to the Amended Agreement, this is to certify that all covenants and conditions of the Amended Agreement with respect to the obligations of Developer and its successors and assigns, to construct the Minimum Improvements have been completed and performed by Developer and are hereby released absolutely and forever terminated insofar as they apply to the land described herein. The County Recorder of Black Hawk County is hereby authorized to accept for recording and to record the filing of this instrument, to be a conclusive determination of the satisfactory termination of the covenants and conditions of said Amended Agreement with respect to the construction of the Minimum Improvements.

All other provisions of the Amended Agreement shall otherwise remain in full force and effect until termination as provided therein.

(SEAL)

THE CITY OF CEDAR FALLS, IOWA

By: _____
Robert M. Green, Mayor

ATTEST:

By: _____
Jacqueline Danielsen, MMC, City Clerk

STATE OF IOWA, COUNTY OF BLACK HAWK, ss:

This record was acknowledged before me on the _____ day of _____, 2023, by Robert M. Green as Mayor, and Jacqueline Danielsen as City Clerk, of the City of Cedar Falls, Iowa.

Notary Public in and for Black Hawk County, Iowa

EXHIBIT D

AMENDED MINIMUM ASSESSMENT AGREEMENT

THIS AMENDED MINIMUM ASSESSMENT AGREEMENT, dated as of this _____ day of _____, 2023, by and among the CITY OF CEDAR FALLS, IOWA, (the "City"), and McDonald Construction & Remodeling, LLC, an Iowa limited liability company, (the "Developer"), and the COUNTY ASSESSOR for the County of Black Hawk, State of Iowa (the "Assessor").

WITNESSETH:

WHEREAS, the parties previously executed a certain Minimum Assessment Agreement dated as of March 6, 2023 and recorded at the office of the Black Hawk County, Iowa Recorder on March 21, 2023 as Document Number 2023-00012719 (the "Original Agreement"); and

WHEREAS, on or before the date hereof the City and Developer have entered into an Amended and Restated Agreement for Private Development dated as of _____, 2023 (the "Amended Agreement") regarding certain real property located in the City legally described as:

Lot 15, Northern Cedar Falls Industrial Park Phase I Addition, City of Cedar Falls, Black Hawk County, Iowa (Contains 2.04 acres more or less).

(the "Development Property"); and

WHEREAS, it is contemplated that pursuant to said Amended Agreement, the Developer will undertake the development of the Development Property, which is within the Cedar Falls Unified Highway 58 Corridor Urban Renewal Plan; and

WHEREAS, pursuant to Section 403.6(19) of the Code of Iowa, 2023, as amended, the City and the Developer desire to establish a minimum actual value for the facilities thereon to be constructed by the Developer pursuant to the Amended Agreement (defined therein as the "Minimum Improvements"); and

WHEREAS, the City and the Assessor have reviewed the preliminary plans and specifications for the Minimum Improvements which it is contemplated will be erected.

NOW, THEREFORE, the parties to this Amended Minimum Assessment Agreement, in consideration of the promises, covenants and agreements made by each other, do hereby agree as follows:

1. This Amended Minimum Assessment Agreement amends and restates the Original Agreement in its entirety, effective as of the date hereof, so that the Original Agreement shall immediately terminate, and the parties shall be deemed to have declared the terms and conditions of the Original Agreement to have been fully satisfied, and shall be deemed to have waived and released any and all claims against each other under the Original Agreement, without necessity of further notice.

2. Upon substantial completion of construction of the above-referenced Minimum Improvements by the Developer, but no later than January 1, 2025, the minimum actual value which shall be fixed for assessment purposes for the Minimum Improvements to be constructed on the Development Property by the Developer and the land that together comprise the Development Property, shall be not less than One Million One Hundred Thirty Three Thousand and no/100 Dollars (\$1,133,000.00) (hereafter referred to as the "Minimum Actual Value") until termination of this Amended Minimum Assessment Agreement. The parties hereto expect that the construction of the above-referenced Minimum Improvements will be completed on or before July 1, 2024.

Nothing herein shall be deemed to waive the Developer's rights under Iowa Code Section 403.6(19) to contest that portion of any actual value assignment made by the Assessor in excess of the Assessor's Minimum Actual Value established herein, or any actual value assignment made by the Assessor to the Minimum Improvements or to the 2.04 acres of land, which together comprise the Development Property. In no event, however, shall the Developer seek to reduce the actual value assigned below the Assessor's Minimum Actual Value established herein during the term of this Amended Minimum Assessment Agreement.

3. The Assessor's Minimum Actual Value herein established shall be of no further force and effect and this Amended Minimum Assessment Agreement shall terminate on December 31, 2034.

4. This Amended Minimum Assessment Agreement shall be promptly recorded by the Developer with the Recorder of Black Hawk County, Iowa. The City shall pay all costs of recording.

5. Neither the preambles nor provisions of this Amended Minimum Assessment Agreement are intended to, or shall be construed as, modifying the terms of the Amended Agreement between the City and the Developer.

6. This Amended Minimum Assessment Agreement shall inure to the benefit of and be binding upon the successors and assigns of the parties, and all holders of mortgages upon or security interests in the Development Property, including the land and the Minimum Improvements, to secure any loans with respect to the Development Property, including the land and the Minimum Improvements.

(SEAL)

THE CITY OF CEDAR FALLS, IOWA

By: _____
Robert M. Green, Mayor

ATTEST:

Jacqueline Danielsen, MMC, City Clerk

STATE OF IOWA, COUNTY OF BLACK HAWK, ss:

This record was acknowledged before me on the _____ day of _____, 2023, by Robert M. Green as Mayor, and Jacqueline Danielsen as City Clerk, of the City of Cedar Falls, Iowa.

Notary Public in and for Black Hawk County, Iowa

DEVELOPER:

McDonald Construction & Remodeling, LLC
An Iowa limited liability company

By: _____
Stephen McDonald, Member

By: _____
Kathryn McDonald, Member

STATE OF IOWA, COUNTY OF BLACK HAWK, ss:

This instrument was acknowledged before me on the _____ day of _____, 2023, by Stephen McDonald and Kathryn McDonald, Members, McDonald Construction & Remodeling, LLC, an Iowa limited liability company.

Notary Public in and for the State of Iowa

CERTIFICATION OF ASSESSOR

The undersigned, having reviewed the plans and specifications for the Minimum Improvements to be constructed and the market value assigned to such Minimum Improvements, and being of the opinion that the minimum market value contained in the foregoing Amended Minimum Assessment Agreement appears reasonable, hereby certifies as follows: The undersigned Assessor, being legally responsible for the assessment of the property described in the foregoing Amended Minimum Assessment Agreement, upon completion of Minimum Improvements to be made on it and in accordance with the Amended Minimum Assessment Agreement, certifies that the actual value assigned to such Minimum Improvements and Development Property, upon completion shall not be less than \$1,133,000.00, until termination of this Amended Minimum Assessment Agreement pursuant to the terms hereof.

County Assessor for Black Hawk County, Iowa

Date

STATE OF IOWA , COUNTY OF BLACK HAWK, ss:

Subscribed and sworn to before me by T.J. Koenigsfeld, County Assessor for Black Hawk County, Iowa.

Notary Public in and for the State of Iowa

Date

Consistent with Iowa Code §403.6(19)(b), filed with this assessor certification is a copy of subsection 19 as follows:

19. a. A municipality, upon entering into a development or redevelopment agreement pursuant to section 403.8, subsection 1, or as otherwise permitted in this chapter, may enter into a written assessment agreement with the developer of taxable property in the urban renewal area which establishes a minimum actual value of the land and completed improvements to be made on the land until a specified termination date which shall not be later than the date after which the tax increment will no longer be remitted to the municipality pursuant to section 403.19, subsection 2. The assessment agreement shall be presented to the appropriate assessor. The assessor shall review the plans and specifications for the improvements to be made and if the minimum actual value contained in the assessment agreement appears to be reasonable, the assessor shall execute the following certification upon the agreement:

The undersigned assessor, being legally responsible for the assessment of the above-described property upon completion of the improvements to be made on it, certifies that the actual value assigned to that land and improvements upon completion shall not be less than \$10,312,000.

b. This assessment agreement with the certification of the assessor and a copy of this subsection shall be filed in the office of the county recorder of the county where the property is located. Upon completion of the improvements, the assessor shall value the property as required by law, except that the actual value shall not be less than the minimum actual value contained in the assessment agreement. This subsection does not prohibit the assessor from assigning a higher actual value to the property or prohibit the owner from seeking administrative or legal remedies to reduce the actual value assigned except that the actual value shall not be reduced below the minimum actual value contained in the assessment agreement. An assessor, county auditor, board of review, director of revenue, or court of this state shall not reduce or order the reduction of the actual value below the minimum actual value in the agreement during the term of the agreement regardless of the actual value which may result from the incomplete construction of improvements, destruction or diminution by any cause, insured or uninsured, except in the case of acquisition or reacquisition of the property by a public entity. Recording of an assessment agreement complying with this subsection constitutes notice of the assessment agreement to a subsequent purchaser or encumbrancer of the land or any part of it, whether voluntary or involuntary, and is binding upon a subsequent purchaser or encumbrancer.

EXHIBIT E

MEMORANDUM OF AMENDED AND RESTATED AGREEMENT FOR PRIVATE DEVELOPMENT

WHEREAS, the CITY OF CEDAR FALLS, IOWA, a municipality (hereinafter called "City"), established pursuant to the Code of the State of Iowa and acting under the authorization of Chapters 15A and 403 of the Code of Iowa, 2023 (Chapter 403 hereinafter called "Urban Renewal Act"); and McDonald Construction & Remodeling, LLC, (hereinafter called the "Developer"), an Iowa limited liability company having its principal place of business at 5020 Ironwood Drive, Cedar Falls, IA 50613, did on or about the ____ day of _____, 2023, make, execute and deliver, each to the other, an Amended and Restated Agreement for Private Development (the "Amended Agreement"), wherein and whereby Developer agreed, in accordance with the terms of the Amended Agreement and the Cedar Falls Unified Highway 58 Corridor Urban Renewal Plan (the "Plan"), to develop certain real property located within the City and within the Cedar Falls Unified Highway 58 Corridor Urban Renewal Plan and as more particularly described as follows:

Lot 15, Northern Cedar Falls Industrial Park Phase I Addition, City of Cedar Falls, Black Hawk County, Iowa (Contains 2.04 acres more or less).

(the "Development Property"), and

WHEREAS, the term of the Amended Agreement commenced on the ___ day of _____, 2023, and terminates on the 31st day of December, 2034, with respect to the Development Property, unless otherwise terminated as set forth in the Agreement; and

WHEREAS, the Amended Agreement amends and replaces that certain Agreement For Private Development (hereinafter called "Agreement") between the City and Developer dated March 6, 2023, a Memorandum of which was previously recorded with the Office of the Recorder for Black hawk County; and

WHEREAS, the Parties desire to record a Memorandum of the Amended and Restated Agreement referring to the Development Property and their respective interests therein.

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

1. That the recording of this Memorandum of Amended and Restated Agreement for Private Development shall serve as notice to the public that the Amended Agreement contains provisions restricting conveyance, development and use of the Development Property and the improvements located and operated on such Development Property, and contains provisions dealing with the dollar amount of the minimum taxable value of the Development Property for general property tax purposes, and the length of time during

which said minimum assessed value continues in effect, as provided for in Section 403.6(19), Code of Iowa.

2. That all of the provisions of the Amended Agreement and any subsequent amendments thereto, if any, even though not set forth herein, are by the filing of this Memorandum of Amended and Restated Agreement for Private Development made a part hereof by reference, and that anyone making any claim against any of said Development Property in any manner whatsoever shall be fully advised as to all of the terms and conditions of the Amended Agreement, and any amendments thereto, as if the same were fully set forth herein.

3. That a copy of the Amended Agreement and any subsequent amendments thereto, if any, shall be maintained on file for public inspection during ordinary business hours in the office of the City Clerk, City Hall, Cedar Falls, Iowa.

IN WITNESS WHEREOF, the Parties have executed this Memorandum of Amended and Restated Agreement for Private Development on the _____ day of _____, 2023.

(SEAL)

CITY OF CEDAR FALLS, IOWA

By: _____
Robert M. Green, Mayor

ATTEST:

By: _____
Jacqueline Danielsen, MMC, City Clerk

STATE OF IOWA, COUNTY OF BLACK HAWK, ss:

This record was acknowledged before me on the _____ day of _____, 2023, by Robert M. Green as Mayor, and Jacqueline Danielsen as City Clerk, of the City of Cedar Falls, Iowa.

Notary Public in and for Black Hawk County, Iowa

McDonald Construction & Remodeling, LLC
an Iowa limited liability company.

By: _____
Stephen McDonald, Member

By: _____
Kathryn McDonald, Member

STATE OF IOWA, COUNTY OF BLACK HAWK, ss:

This record was acknowledged before me on the _____ day of _____, 2023,
by Stephen McDonald and Kathryn McDonald, Members, McDonald Construction &
Remodeling, LLC, an Iowa limited liability company.

Notary Public in and for the State of Iowa

Preparer Information: Shane Graham, Economic Development Coordinator, 220 Clay Street, Cedar Falls, IA 50613, Phone: (319) 268-5160

RESOLUTION NO. _____

RESOLUTION APPROVING AND AUTHORIZING EXECUTION OF AN AMENDED AND RESTATED AGREEMENT FOR PRIVATE DEVELOPMENT AND AN AMENDED MINIMUM ASSESSMENT AGREEMENT BY AND BETWEEN THE CITY OF CEDAR FALLS, IOWA, AND MCDONALD CONSTRUCTION & REMODELING, LLC

WHEREAS, by Resolution No. 8196 approved and adopted on November 12, 1990 (Ordinance No. 1923), amended a first time by Resolution No. 10,224 on November 13, 1995 (Ordinance No. 2122), amended a second time by Resolution No. 13,862 on November 17, 2003 (Ordinance No. 2461), amended a third time by Resolution No. 18,377 on December 10, 2012 (Ordinance No. 2785), amended a fourth time by Resolution 19,263 on November 3, 2014, amended a fifth time by Resolution No. 19,963 on April 18, 2016, amended a sixth time by Resolution No. 21,279 on May 7, 2018 (Ordinance No. 2923), amended a seventh time by Resolution No. 21,368 on December 17, 2018 (Ordinance No. 2953), and amended an eighth time by Resolution No. 22,205 on December 21, 2020, the City Council has approved and adopted an urban renewal plan designated as the "Cedar Falls Unified Highway 58 Corridor Urban Renewal Plan" (the "Urban Renewal Plan"); and

WHEREAS, it is desirable that properties within the Urban Renewal Plan be developed as part of the overall development area covered by said Plan; and

WHEREAS, the City has received a proposal from McDonald Construction & Remodeling, LLC ("Developer"), in the form of a proposed Amended and Restated Agreement for Private Development (the "Amended Agreement") by and between the City of Cedar Falls, Iowa (the "City") and the Developer, pursuant to which, among other things, the Developer would agree to construct certain Minimum Improvements (as defined in the Agreement) on certain real property located within the Urban Renewal Plan as legally described in the Amended Agreement and incorporated herein by this reference (defined in the Amended Agreement as the "Development Property"), consisting of the construction of an Industrial Use Warehouse Facility totaling at least 8,400 square feet of finished space, together with all related site improvements, as outlined in the proposed Amended Agreement; and

WHEREAS, Iowa Code Chapters 15A and 403 (the "Urban Renewal Law") authorize cities to make loans and grants to developers for economic development purposes in

furtherance of the objectives of an urban renewal project and to appropriate such funds, make such expenditures and convey such real property as may be necessary to carry out the purposes of said Chapters, and to levy taxes and assessments for such purposes; and

WHEREAS, the Amended Agreement further proposes that the City, the Developer and the Assessor of Black Hawk County, Iowa, enter into an Amended Minimum Assessment Agreement, whereby the minimum actual taxable value of the improvements to be constructed thereon would be established at an amount not less than \$1,133,000.00 for a period through December 31, 2034; and

WHEREAS, the Council has determined that the Amended Agreement is in the best interests of the City and the residents thereof, and that the performance by the City of its obligations thereunder is a public undertaking and purpose and in furtherance of the Urban Renewal Plan and the Urban Renewal Law and, further, that the Amended Agreement and the City's performance thereunder is in furtherance of appropriate economic development activities and objectives of the City within the meaning of Chapters 403 and 15A of the Iowa Code, taking into account the factors set forth in Chapter 15A, to-wit:

- a) Businesses that add diversity to or generate new opportunities for the Iowa economy should be favored over those that do not.
- b) Development policies in the dispensing of the funds should attract, retain, or expand businesses that produce exports or import substitutes or which generate tourism-related activities.
- c) Development policies in the dispensing or use of the funds should be targeted toward businesses that generate public gains and benefits, which gains and benefits are warranted in comparison to the amount of the funds dispensed.
- d) Development policies in dispensing the funds should not be used to attract a business presently located within the state to relocate to another portion of the state unless the business is considering in good faith to relocate outside the state or unless the relocation is related to an expansion which will generate significant new job creation. Jobs created as a result of other jobs in similar Iowa businesses being displaced shall not be considered direct jobs for the purpose of dispensing funds.

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

Section 1. That the performance by the City of its obligations under the Amended Agreement in connection with the development of the Development Property under the terms set forth in the Amended Agreement, be and is hereby declared to be a public undertaking and purpose and in furtherance of the Urban Renewal Plan and the Urban Renewal Law and, further, that the Amended Agreement and the City's performance thereunder is in furtherance of appropriate economic development activities and objectives of the City within the meaning of chapters 403 and 15A of the Iowa Code, taking into account the factors set forth therein.

Section 2. That the form and content of the Amended Agreement, the provisions of which are incorporated herein by reference, be and the same hereby are in all respects authorized, approved and confirmed, and the Mayor and the City Clerk be and they are hereby

authorized, empowered and directed to execute, attest, seal and deliver the Amended Agreement for and on behalf of the City in substantially the form and content now before this meeting, but with such changes, modifications, additions or deletions therein as shall be approved by such officers, and that from and after the execution and delivery of the Amended Agreement, the Mayor and the City Clerk are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Amended Agreement as executed.

Section 3. That the form and content of the Amended Minimum Assessment Agreement, the provisions of which are incorporated herein by reference, be and the same are hereby in all respects authorized, approved and confirmed, and the Mayor and the City Clerk be and they are hereby authorized, empowered and directed to execute, attest, seal and deliver the Amended Minimum Assessment Agreement for and on behalf of the City in substantially the form and content now before this meeting, but with such changes, modifications, additions or deletions therein as shall be approved by such officers, and that from and after the execution and delivery of the Amended Minimum Assessment Agreement, the Mayor and the City Clerk are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Amended Minimum Assessment Agreement, as executed.

PASSED AND APPROVED this ____ day of _____, 2023.

Robert M. Green, Mayor

ATTEST:

Kim Kerr, CMC, City Clerk

CERTIFICATE

STATE OF IOWA)
)
COUNTY OF BLACK HAWK:) SS:

I, Kim Kerr, CMC, City Clerk of the City of Cedar Falls, Iowa, hereby certify that the above and foregoing is a true and correct typewritten copy of Resolution No. _____ duly and legally adopted by the City Council of said City on the _____ day of _____, 2023.

IN WITNESS WHEREOF, I have hereunto signed my name and affixed the official seal of the City of Cedar Falls, Iowa this _____ day of _____, 2023.

Kim Kerr, CMC
City Clerk of Cedar Falls, Iowa

**DEPARTMENT OF COMMUNITY DEVELOPMENT**

City of Cedar Falls
220 Clay Street
Cedar Falls, Iowa 50613
Phone: 319-273-8600
Fax: 319-268-5126
www.cedarfalls.com

MEMORANDUM***Planning & Community Services Division***

TO: Honorable Mayor Robert Green and City Council
FROM: Michelle Pezley, Planner III
DATE: November 6, 2023
SUBJECT: Review the FFY22 Community Development Block Grant and HOME Programs Consolidated Annual Performance and Evaluation Report (CAPER)

As a requirement from HUD, the Community Development Department submits for review and approval of the FFY22 Community Development Block Grant and HOME Program Consolidated Annual Performance and Evaluation Report (CAPER). The report contains the progress made on Community Development Block Grant funded activities from July 1, 2022, through June 30, 2023 (Federal Fiscal Year 2022).

Notice was published in both English and Spanish in the Waterloo-Cedar Falls Courier on October 19, 2023 inviting public comment.

The Housing Commission reviewed the CAPER at their October 18, 2023 meeting and recommended approval, subject to the required 15-day public comment period and City Council public hearing.

If you have any questions, please contact the Community Development Department.

Xc: Stephanie Houk Sheetz, AICP, Community Development Director
Karen Howard, AICP, Planning & Community Services Manager



PRELIMINARY DRAFT FOR REVIEW (October 30, 2023)

**City of Cedar Falls, Iowa
CDBG Entitlement/HOME Programs
Federal Fiscal Year 2022/City Fiscal Year 2023
Consolidated Annual Performance and Evaluation Report (CAPER)**

**COMMENT PERIOD PUBLICATION (15-day public comment period, per Citizen Participation Plan):
October 19, 2023, through November 6, 2022 (Published in English and Spanish)
Publication: Waterloo-Cedar Falls Courier; October 19, 2023**

**HOUSING COMMISSION (PUBLIC) MEETING ON:
October 18, 2023: Recommendation to Council for approval**

**ADOPTED BY CITY COUNCIL ON:
November 6, 2023 (After a properly noticed public hearing was set on October 16, 2023
Public Hearing Publication: Waterloo-Cedar Falls Courier; October 19, 2023
(Published in English and Spanish)**

Disclaimer: Due to limitations of the online HUD IDIS system, the CDBG document presented herein may provide additional information when compared to the online version. Should there be any question about which version is the Official Consolidated Annual Performance and Evaluation Report (CAPER), the online IDIS version shall prevail.

Citizen Participation

Citizen Participation Plan 91.105(d); 91.115(d)

Comment Period: **October 19, 2023, through November 6, 2023.** (Affidavit of Publication). Notices published in English and Spanish, both of which include reasonable accommodation language as well.

Describe the efforts to provide citizens with reasonable notice and an opportunity to comment on performance reports.

In addition to a formal 15-day comment period on performance reports and a City Council Public Hearing, the Cedar Falls Housing Commission reviews CDBG projects at its regular meetings and recommends their approval or revision to staff. Status reports pertaining to all major projects are given to the Housing Commission on a monthly basis. The Housing Commission and City Council review the Annual Action Plan, Consolidated Plan, and CAPER each year. Meeting notices are posted publicly at City Hall, placed on the city's website, and any required legal notices are published by local media in accordance with the Iowa Open Meetings Law and City's Citizen Participation Plan. Additionally, program-related reports are made available for examination, published for public comment if necessary, and posted on the city's website. The City maintains a list of contacts that provide translation services to persons with limited English proficiency, in the event they are requested.

Summary of Comments

There were no public comments made during the advertised citizen participation period.

CR-05 - Goals and Outcomes

Progress the jurisdiction has made in carrying out its strategic plan and its action plan. 91.520(a) This could be an overview that includes major initiatives and highlights that were proposed and executed throughout the program year.

As in prior years, the City of Cedar Falls was able to provide assistance and services to low-income residents in accordance with the Annual Action Plan through designated activities, all of which were consistent with their Consolidated Plan. These projects and services include housing rehabilitation, repair, infrastructure, and public services support, between release of funds and the end of the fiscal year (June 30th, 2023) are covered by this CAPER. In addition to direct housing activities, funding was provided to five service agencies that were contracted to provide assistance to low-and-moderate income households on behalf of the City. Services included homelessness sheltering, access to food, rent and mortgage assistance, and substance abuse treatment. Consistent with the Consolidated Plan, the City obtained permission to expend FFY 2022 funds on a tree replacement program and sidewalk infill project in low-and-moderate income census tracts. Per CDBG requirements, Tier 1 and 2 or Environmental Reviews (ERR) or Environmental Assessments along with the necessary Releases of Funds processes (legal notice publication and comment periods) were completed prior to commencement of the projects. Procurement was conducted according to federal standards and related federal requirements were adhered to, specifically, Davis-Bacon, Section 3, and DBE standards. Finally, the City

continues to contract with the Iowa Northland Regional Council of Governments, specifically for providing assistance with implementing the Entitlement Program, as well as for maintaining the Cedar Falls elements of its Consolidated Plan (FFY 2019-2023) and Annual Action Plans.

Overall, these programs were designated to improve the housing stock, prevent homelessness and improve areas that meet CDBG national objectives in the community. By focusing on the Strategic Plan priorities outlined in the 2019-2023 Cedar Falls Consolidated Plan, the City attempted to make decent, affordable housing available by preserving housing stock, providing a suitable living environment, and expanding service opportunities. In the end, the City of Cedar Falls strives to make progress and complete all activities, utilize funding in an efficient manner, and serve those with the greatest need under their CDBG Entitlement Program.

Comparison of the proposed versus actual outcomes for each outcome measure submitted with the consolidated plan and explain, if applicable, why progress was not made toward meeting goals and objectives. 91.520(g)

Categories, priority levels, funding sources and amounts, outcomes/objectives, goal outcome indicators, units of measure, targets, actual outcomes/outputs, and percentage completed for each of the grantee’s program year goals.

Federal Fiscal Year 2021 Entitlement Annual Program										
Goal	Category	Source: Amount Con Plan	Indicator	Unit of Measure	Expected – Strategic Plan	Actual – Strategic Plan	Percent Complete	Expected – Program Year	Actual – Program Year	Percent Complete
CDBG Planning and Administration	Non-Housing Community Development	CDBG: \$54,160.00	Other	Other	0	0	0.00%	0	0	0.00%
Demolition and Clearance	Non-Housing Community Development	CDBG: \$0.00	Buildings Demolished	Buildings	2	0	0.00%	0	0	0.00%
Maintain Existing Affordable Housing: Owner Occupied Rehab	Affordable Housing	CDBG: \$36,785.00	Homeowner Housing Units Rehabilitated	Household Housing Unit	13	14	107.70%	2	1	50.00%

Maintain Existing Affordable Housing: Renter Occupied Rehab	Affordable Housing	CDBG: \$25,000.00	Rental Units Rehabilitated	Household Housing Unit	8	1	12.50%	2	1	50.00%
Neighborhood Accessibility Improvements	Non-Housing Community Development <i>Sidewalk Infill</i>	CDBG: \$58,602.00	Public Facility or Infrastructure Activities other than Low/Moderate Income Housing Benefit	Persons Assisted	95	95	100.00%	40	0	0.00%
Neighborhood Infrastructure Improvements	Non-Housing Community Development <i>Sewer Lining</i>	CDBG: \$250,000.00	Public Facility or Infrastructure Activities other than Low/Moderate Income Housing Benefit	Persons Assisted	220	200	100.00%	0	0	0.00%
Neighborhood Recreational Amenities	Non-Housing Community Development	CDBG: \$0.00	Other	Persons Assisted	1,500	0	0.00%	40	0	0.00%
Preserve Existing Affordable Housing through Code Enforcement	Affordable Housing	CDBG: \$0.00	Housing Code Enforcement/Foreclosed Property Care	Persons Assisted	375	0	0.00%	0	0	0.00%

Prevent Homelessness Through Agency and Organizational	Affordable Housing NE IA Food Bank	CDBG: \$9,500.00	Public service activities other than Low/Moderate Income Housing Benefit	Persons Assisted	20,000	19,447	97.24%	4,040	2,513	62.20%
Prevent Homelessness Through Agency and Organizational	Affordable Housing Salvation Army	CDBG: \$9,500.00	Public service activities other than Low/Moderate Income Housing Benefit	Persons Assisted	100	108	100.80%	20	25	125.00%
Prevent Homelessness Through Agency and Organizational	Affordable Housing Pathways Behavioral	CDBG: \$9,500.00	Public service activities other than Low/Moderate Income Housing Benefit	Persons Assisted	100	61	61.00%	20	14	70.00%
Prevent Homelessness Through Agency and Organizational	Affordable Housing Family Management Financial Solutions	CDBG: \$2,620.00	Public service activities other than Low/Moderate Income Housing Benefit	Persons Assisted	10	0	0.00%	10	0	0.00%
Prevent Homelessness Through Agency and Organizational	Affordable Housing Exceptional Persons Incorporated	CDBG: \$9,500.00	Public service activities other than Low/Moderate Income Housing Benefit	Persons Assisted	10	1	10.00%	10	1	10.00%

Prevent Homelessness Through Agency and Organizational	Affordable Housing House of Hope	CDBG: \$5,800.00	Public service activities other than Low/Moderate Income Housing Benefit	Persons Assisted	24	24	100.00%	24	24	100.00%
Neighborhood Recreational Improvements	Non-Housing Community Development Tree Replacement	CDBG: \$20,000	Public Facility or Infrastructure Activities other than Low/Moderate Income Housing Benefit	Trees Planted	0	85	0.00%	0	85	100.00%
Provide Access to Transportation	Non-Housing Community Development	CDBG: \$0.00	Public service activities other than Low/Moderate Income Housing Benefit	Persons Assisted	415	0	0.00%	0	0	0.00%

Table 1 - Accomplishments – Program Year & Strategic Plan to Date

Assess how the jurisdiction's use of funds, particularly CDBG, addresses the priorities and specific objectives identified in the plan, giving special attention to the highest priority activities identified.

1. Provide decent affordable and sustainable housing by preserving the housing stock.

The City of Cedar Falls utilizes several activities to support this priority. These activities include Owner and Renter Occupied Housing Rehabilitation and Repair Programs and administration, as well as support of the nonprofit agency services. As noted above, the City completed one owner occupied rehabilitation/repair project and one renter occupied rehab project under the FFY 2022 regular or annual entitlement.

2. Provide suitable safe living environment integrating low-mod residents.

During this past year, the City of Cedar Falls managed to provide funding for owner occupied and renter occupied housing rehabilitation and for supporting community service agencies residents. It should be noted that one owner-occupied and one renter rehab project were completed this year, and that four of five service agencies exhausted their CDBG award, regarding the Entitlement Funding awards. Said services were intended to prevent homelessness (Salvation Army), provide sheltering (House of Hope), offer food assistance (Northeast Iowa Food Bank), and offer substance abuse counseling (Pathways Behavioral) in the community. Conversely one agency did not expend their awarded allocation, which is due primarily to the impact of the pandemic and their staff capacity to provide their services, rent and utility assistance (Exceptional Persons, Incorporated).

3. Expand economic opportunities through self-supporting wages, home ownership, and empowering low-mod income persons to achieve self-sufficiency.

The City of Cedar Falls funded five service agencies aimed at meeting the objective of providing and maintaining support services that help City residents remain independent, while expanding economic opportunities and empowering low-and-moderate income households and individuals. All funded agencies are Low-to-Moderate Income Limited Clientele providers, from a CDBG National Objective eligibility standpoint. As noted above, these agencies provided an array of services, including drug and alcohol dependency treatment, food distribution, rent and mortgage assistance, and emergency shelter for the homeless among many other services. Each of the selected service agencies were expected to serve a particular number of Cedar Falls residents with their allocated CDBG funds. During this past year one agency achieved their expected service goals regarding the number of Cedar Falls residents or households served. Not surprisingly, these agencies continued to be affected by the Coronavirus (COVID-19) pandemic, specifically in their ability to make only limited offerings because of capacity problems (employee shortages), limited client contact, and/or continuing to only provide select services.

CR-10 - Racial and Ethnic composition of families assisted

Describe the families assisted (including the racial and ethnic status of families assisted). 91.520(a)

CDBG	Households or Families	Persons
White	1,075	2,082
Black or African American	110	283
Asian	16	48
American Indian or American Native	5	23
Native Hawaiian or Other Pacific Islander	1	2
Multi-Racial	58	139
Hispanic Ethnicity (Excluded from Race Totals)	11	11
Total	1,265	2,577

Table 2 – Table of assistance to racial and ethnic populations by source of funds

Narrative

Fiscal Year 2022 found the City’s CDBG program nearly back to “normal” after the Coronavirus (COVID-19) pandemic that affected program performance for the prior three years. Interaction with clients and service recipients returned to pre-pandemic levels, along with staff interaction, and number and methodology of the means with which meetings were conducted.

Of the households that received assistance and services in FFY 2022, 1,075, or 85 percent, were White and 110, or 9 percent, were Black or African American. Households with Asian descent represented 16, or roughly one and a quarter percent. It should be noted that these statistics represent persons and households that were served by CDBG Entitlement Funding only. In short, these statistics excluded households that may have been served by Coronavirus CDBG allocations that were in process of being closed-out this year. Cedar Falls does not have racially/ethnically concentrated areas.

CR-15 - Resources and Investments 91.520(a)**Identify the resources made available**

Source of Funds	Source	Resources Made Available	Amount Expended During Program Year
CDBG-Entitlement	Public-Federal	\$323,801.00	\$134,607.91
HOME	Public-Federal	\$0	\$0
HOPWA	Public-Federal	\$0	\$0
ESG	Public-Federal	\$0	\$0
Other	Other	\$0	\$0

Table 3 - Resources Made Available**Narrative**

The two primary federal funding resources used by the City of Cedar Falls under this program are the Community Development Block Grant (CDBG) and the HOME Investment Partnership (HOME) Programs, through a consortium with the City of Waterloo. The primary objective of the CDBG Program is to provide decent housing, and a suitable living environment and economic opportunities for low-and-moderate income households. The HOME funds are primarily used for the development and rehabilitation of affordable ownership housing for low-and-moderate income households. During Program Year 2022, the City of Cedar Falls had approximately \$323,801 in CDBG funds available for rehabilitation and repair projects, infrastructure activities, as well as agency awards. Of this total, \$134,607 was spent serving the residents of the City during FFY 2022.

Identify the geographic distribution and location of investments

Target Area	Planned Percentage of Allocation	Actual Percentage of Allocation	Narrative Description
City of Cedar Falls	100.00%	100.00%	See Text Above
LMI Area Benefit	43.00%	7.70%	See Text Below

Table 4 – Identify the geographic distribution and location of investments**Narrative**

Target Area: Cedar Falls (Serving Cedar Falls residents)

Planned Percentage of Allocation: 100.00%

Actual Percentage of Allocation: 100.00%

Planned Low Moderate Income Area Benefit: \$112,871/\$259,801=43.00% (sidewalk and tree projects)

Actual Low Moderate Income Area Benefit: \$20,000/\$259,801=7.70% (tree replacement project)

The CDBG funds were used in the City of Cedar Falls as planned and designated, with the exception of the sidewalk (Neighborhood Access Improvement) project, which was delayed due to internal (City) project management challenges (lack of staff availability). However, the tree project was accomplished. As in prior years, the City continues to award funds to LMI Limited Clientele service agencies along with its owner occupied and renter occupied rehabilitation and repair projects. Said owner occupied program currently has a waiting list.

Leveraging

Explain how federal funds leveraged additional resources (private, state and local funds), including a description of how matching requirements were satisfied, as well as how any publicly owned land or property located within the jurisdiction that were used to address the needs identified in the plan.

The City of Cedar Falls encourages applicants and sub-recipients to obtain other public and private resources that address needs identified in the Consolidated Plan. In program year 2022, the City expended \$134,607 in total CDBG funds under the regular or annual entitlement program award. Both the owner and renter occupied rehab/repair programs served low-to-moderate income households, and the agency awards are made to LMI Limited Clientele agencies. The Neighborhood Accessibility activity (sidewalk infill and replacement) was provided in geographic areas (block groups) noted as LMI areas by HUD.

After reviewing reports provided by these agencies for only the Entitlement Program, it has been determined that three have incurred and reported expenses exceeding their awards while offering their services to Cedar Falls residents. It should be noted that a fourth agency reported expenditures up to, but not exceeding, their City CDBG award of \$5,800, House of Hope, while the fifth agency did not earn their entire awarded allocation, Exceptional Persons, Incorporated.

FFY 2022 Entitlement Funding Only	Agency Award	Total Expended	Leveraged/Match /Difference
Northeast Iowa Food Bank/Pantry	\$5,800	\$6,795.69	\$995.69
Pathways Behavioral	\$5,800	\$12,460.33	\$6,660.33
Salvation Army	\$5,800	\$7,103.74	\$1,303.74
Exceptional Persons, Incorporated	\$5,800	\$937.50	\$0.00
House of Hope	\$5,800	\$5,800.00	\$0.00
Total	\$29,000	\$24,137.50	\$8,959.76

One footnote, the Family Management Financial Services was earmarked for funding but did not conduct training on behalf of the City during FFY 2022.

Publicly owned land or property was not used to address community needs during this past year.

CR-20 - Affordable Housing 91.520(b)

Evaluation of the jurisdiction's progress in providing affordable housing, including the number and types of families served, the number of extremely low-income, low-income, moderate-income, and middle-income persons served.

	One-Year Goal	Actual
Number of Homeless households to be provided affordable housing units	44	49
Number of Non-Homeless households to be provided affordable housing units	0	0
Number of Special-Needs households to be provided affordable housing units	0	0
Total	44	49

Table 5 – Number of Households

	One-Year Goal	Actual
Number of households supported through Rental Assistance	0	0
Number of households supported through The Production of New Units	0	0
Number of households supported through Rehab of Existing Units	2	2
Number of households supported through Acquisition of Existing Units	0	0
Total	2	2

Table 6 – Number of Households Supported

Discuss the difference between goals and outcomes and problems encountered in meeting these goals.

In terms of addressing homelessness, or reducing the threat of homelessness, the City of Cedar Falls funded five agencies, as stated previously. However, none of the agencies provided services statistically beyond the goals set by the City in their FFY 2022 Annual Action Plan. Financially, three agencies provided services beyond their CDBG budgets and one matched the award amount. This may be due in part to staffing capacity shortages within the agencies themselves, the limiting of client contact, and other challenges still related to the COVID-19 pandemic. The homeless households that are documented in the table were Salvation Army (18) and House of Hope (7) clients assisted under the City’s Entitlement Program.

With regard to household services, the City focused on housing rehabilitation and repair programs (owner occupied-1 household and renter occupied-1 household) supported by Entitlement funding.

During the past year, the City fell short of meeting its goal for assisting homeowners or renters under this program.

Discuss how these outcomes will impact future annual action plans.

At this point, the City is striving to continue providing access to services under their CDBG and HOME programs. While having to slow programs caused some frustration, everyone involved did their best to allocate annual Entitlement CDBG and HOME funding, while prioritizing the close-out of the additional CARES Act funds. Activities included accepting applications, proposals, or bids; managing and administering projects; and addressing unmet needs.

As indicated in prior years, one of the ongoing barriers to affordable housing for low-income residents in Cedar Falls continues to be the price of housing. Simply stated, Cedar Falls property has a higher value than surrounding cities, and as a result, low-income residents are less able to find affordable housing within the community. During upcoming annual action plans, we will continue to work to utilize other funding sources, such as HOME, as well as work with agencies, including Habitat for Humanity to assist in their efforts to supply affordable homes to low-income Cedar Falls residents through the use of existing fund sources. Incidentally, the City made a concerted effort to utilize HOME funding this past year.

Further, the City has identified several barriers to affordable housing in its Consolidated Plan and Analysis of Fair Housing Impediments, both of which were adopted in 2019.

Include the number of extremely low-income, low-income, and moderate-income persons served by each activity where information on income by family size is required to determine the eligibility of the activity.

Number of Households or Families Served	CDBG Actual	HOME Actual
Extremely Low Income (30% or less AMI)	585	0
Very Low Income (31-50% AMI)	373	0
Low Income (51-80% AMI)	307	0
Total	1,265	0
Above Income Persons Served	0	0
Homeless Persons Served (Salvation Army, 18, and House of Hope, 7)	49	0

AMI-Area Median Income

As the Number of Households table shows, all the Cedar Falls households or families benefitted by the program during FFY 2022 were classified as low-and-moderate income (80 percent or less of Area Median Income (AMI). Specifically, 46 percent (585 households) were considered extremely low income, 30 percent (373 households) were considered very low income, and 24 percent (307 households) were low income. Further, the vast majority of the persons that were positively affected by the program were in the Agency Awards or LMI Limited Clientele activities.

Number of Persons Served	CDBG Actual	HOME Actual
Extremely Low Income (30% or less AMI)	1,189	0
Very Low Income (31-50% AMI)	759	0
Low Income (51-80% AMI)	629	0
Total	2,577	0
Above Income Persons Served	0	0
Homeless Households Served (Salvation Army, 25, and House of Hope, 24)	49	0

AMI-Area Median Income

Table 7 – Number of Persons Served

Analyzing the number of households served, 1,189, or 46 percent, were considered extremely low income; 759, or 30 percent, were considered very low income; and 629, or 24 percent, were classified as low income. Again, the majority of the persons that were positively affected by the program were those with extremely low incomes and were helped through the City’s Agency Awards or LMI Limited Clientele activities.

Narrative Information

In addition to funding and monitoring service agencies (All persons served by the agencies are eligible for funding as LMI Limited Clientele agencies and thus presumed to be classified as Low-and-Moderate Income Households (at or below 80 percent of Area Median Income levels), the City completed one owner occupied and one renter rehabilitation/repair project under the FFY 2022 regular or annual entitlement program. In addition, during the past year, the City of Cedar Falls worked on a sidewalk infill project and tree replacement projects, within LMI Area (census tracts or block groups identified by HUD).

Fostering Affordable Housing (91.520(a))

Since completion of its 2019-2023 Consolidated Plan public participation process, generally, affordable housing is still a concern for residents and agencies, as the cost of housing is a challenge for low-and-moderate income households. To that end, the City intends to maintain the relationships and working partnerships with the various agencies in an attempt to serve its residents as well as keep the agencies informed.

The City continued supporting rehabilitation and repairs of existing owner occupied and rental housing stock using the CDBG and HOME programs. To that end, lead-based paint will continue to be addressed in assisted low-and-moderate income housing in the community, as part of inspection and abatement efforts under these two programs. As for any structural or organizational issues, the City is committed to addressing and resolving any impediments associated with either funding program, including those that may arise with public partnering entities.

Worst Case Needs

In addressing the “worst case” needs, the City of Cedar Falls attempts to assist those persons in several ways. First, the CDBG program is used to rehabilitate and repair single-family owner-occupied and renter-occupied units in the community, as well as provide awards to agencies for assisting qualifying households (i.e. homeless, involuntarily displaced, and those that are in danger of becoming homeless), or tries to use CDBG funding to offset infrastructure costs that may be assessed to property owners.

Second, the City manages a Housing Choice Vouchers (Section 8) Program that offers rent assistance to low-income households to ensure they do not have to pay more than 30 percent of their income on rent in situations where rent far exceeds their ability to pay.

CR-25 - Homeless and Other Special Needs 91.220(d, e); 91.320(d, e); 91.520(c)

Evaluate the jurisdiction's progress in meeting its specific objectives for reducing and ending homelessness through:

Reaching out to homeless persons (especially unsheltered persons) and assessing their individual needs

Needs of homeless persons are identified through staff participation in the Black Hawk County Local Homeless Coordinating Board. This advocacy group shares information regarding homeless needs and services. The Board serves as a large partnership for service providers, policy makers, and administrators for addressing housing and homeless services in the area. In addition, the agencies that the city chooses to fund with CDBG dollars provide services directly to persons or households that may be homeless or in danger of being homeless. Finally, the City of Cedar Falls continues to be open to developing new partnerships and strategies designed to address homelessness.

Addressing the emergency shelter and transitional housing needs of homeless persons

The City of Cedar Falls used CDBG funds to address homelessness through funding to the Salvation Army Woman's Shelter and House of Hope, as well as four other agencies that indirectly prevent homelessness. The Shelters used the funds provided during this past year to finance minor improvements to their shelters or cover the rent costs of the residents. The shelters also provided services to assist the women in finding employment and permanent housing. During the program year the Salvation Army Woman's Shelter assisted 25 persons, while House of Hope assisted 24 Cedar Falls residents that were threatened with homelessness.

Helping low-income individuals and families avoid becoming homeless, especially extremely low-income individuals and families and those who are: likely to become homeless after being discharged from publicly funded institutions and systems of care (such as health care facilities, mental health facilities, foster care and other youth facilities, and corrections programs and institutions); and, receiving assistance from public or private agencies that address housing, health, social services, employment, education, or youth needs

As was accomplished this year, the City intends to continue coordinating with agencies that can help the community prevent homelessness, specifically for persons being discharged from public institutions, health care facilities, corrections programs, mental health facilities, foster care, or youth programs.

To that end, as well as to address other systems of care, the City of Cedar Falls provided awards to five agencies that offer these services to residents. The City also worked to closeout awards to several agencies under their CARES supplemental allocations (CV-2 and CV-3), which were specifically for preventing or addressing rent evictions and mortgage foreclosures, offering substance abuse counseling, providing food, and assisting with shelter upkeep. In addition, through funding provided by the State of Iowa (Iowa Economic Development Authority), five agencies, three schools, and the City of Cedar Falls all received funding for mitigating the effects of the Coronavirus pandemic, primarily through equipment and safety improvement purchases. Furthermore, these paid services assist those households that may

spend 50 percent or more of their budget on housing expenses, which may threaten the housing status or the immediate and/or basic needs of the assisted household.

Services provided through the annual or entitlement funding included food, substance abuse treatment, homeless shelter facility assistance, rent assistance and personal financial counseling. Conversely, the funding provided either through formula CARES/CV programs or through the state's CARES/CV programs include rent and mortgage assistance, interpretation and language barrier assistance, and food provision. It should be noted that the City worked diligently during the past year to complete and close its CARES projects.

Helping homeless persons (especially chronically homeless individuals and families, families with children, veterans and their families, and unaccompanied youth) make the transition to permanent housing and independent living, including shortening the period of time that individuals and families experience homelessness, facilitating access for homeless individuals and families to affordable housing units, and preventing individuals and families who were recently homeless from becoming homeless again

As previously stated, the City funded the Salvation Army Women's Shelter and House of Hope, both of which offer shelter for persons in need, most notably those persons that may be homeless or threatened by homelessness. Specifically, CDBG funds are used for Salvation Army upkeep and to support temporary housing (rent) expenses incurred by House of Hope shelter, both of which also provide some basic case management and supportive services to assist persons in making the transition to permanent, stable housing.

CR-30 - Public Housing 91.220(h); 91.320(j)**Actions taken to address the needs of public housing**

The City of Cedar Falls does not have a public housing program, nor does it operate or manage public housing property. The Low Rent Housing Agency of Cedar Falls, administered by the City of Cedar Falls Community Development Department, manages the Housing Choice Vouchers (Section 8) Program. The City reviews, with HUD, the number of vouchers and the amount of subsidy provided on a quarterly basis to ensure the federal funds are fully utilized to serve as many clients as possible with the funding provided. While the maximum number of vouchers the City is allowed to issue is based on the available funding from HUD. With the current funding level and the amount of subsidy needed to ensure that clients are not paying more than 30 percent of their income toward rent, the current lease-up goal is 220 vouchers. This number fluctuates based upon the households being served and level of income. Currently, 178 vouchers are being utilized. The City works to maximize the number of households served with the available funding, so it maintains a waiting list and issues new vouchers whenever possible. The Low-Rent Housing Agency of Cedar Falls has been rated as a high performer, according to Section 8 Management Association Program (SEMAP).

Actions taken to encourage public housing residents to become more involved in management and participate in homeownership

This is not applicable, as the City does not have a public housing program or manage public housing properties.

Actions taken to provide assistance to troubled PHAs

This is not applicable, as the City does not have a public housing program or manage public housing properties.

CR-35 - Other Actions 91.220(j)-(k); 91.320(i)-(j)

Actions taken to remove or ameliorate the negative effects of public policies that serve as barriers to affordable housing such as land use controls, tax policies affecting land, zoning ordinances, building codes, fees and charges, growth limitations, and policies affecting the return on residential investment. 91.220 (j); 91.320 (i)

Currently, the need for quality, affordable housing continues to outpace the existence of such units in Cedar Falls. Between demand on the units by full-time residents, and that which comes with being a university community and addressing its student housing needs, the City has unmet need for affordable housing.

With that said, there are several different kinds of barriers to the development or creation of affordable housing in Cedar Falls, some of which are outside of the City's ability to control. First, the housing market, for low-income residents in Cedar Falls, is almost non-existent and what does exist is expensive, with home valuation and rent costs being relatively high. Second, construction costs for both single-family and multiple-family developments, in both materials, lot price, and infrastructure cost, have risen sharply since the beginning of the COVID Pandemic. Third, availability of land for development is sparse in the community.

By being willing to look at these areas of concern, the City of Cedar Falls is taking action to address potential negative effects of public policy on affordable housing by making it an important discussion element during both public input processes and while drafting and developing the various policies, plans, and ordinances. Specifically, during the past year, the City adopted a Housing Needs Assessment, which guides the community on existing housing conditions, needs, and suggests several affordable housing strategies or recommendations for policy makers and staff. Also, the City may wish to explore public-private-nonprofit partnerships in the development of affordable housing. Nonprofit developers can build mixed income housing and attract additional resources/financing that private developers cannot, when it comes to creating new affordable housing. Nevertheless, the City does recognize the effect that their housing market is having on the price of housing, which may affect whether or not people can afford to live in the community.

Regarding taxes, property tax assessment is based upon valuation, as determined by the Black Hawk County Assessor and certified by the County Auditor. In the case of the City portion of the total property tax, the City Council considers adjustment as part of their annual budgeting process, which is scheduled to be concluded in March every year. Said levy rates are set by classification (property use), and the percentage of which that is collected by the City is determined by the State of Iowa. In reviewing the City of Cedar Falls' tax rates, which are measured per \$1,000 of taxable value, over the course of the past ten fiscal years, the City has maintained a very consistent, stable property tax rate. The highest rate during this time-period, which was certified in City Fiscal Year 2012, was \$12.86/\$1,000 in taxable valuation, and the lowest rate, \$10.95/\$1,000, was certified in CFY 2020.

The City acknowledges the higher cost of housing in their community, which may be attributed to market demand, land value, and development costs (primarily infrastructure, labor and material costs). As a result, the City's participation in the Community Development Block Grant (CDBG) Entitlement Program becomes that much more important. The CDBG Entitlement has offered not only physical housing assistance in the way of rehabilitation and repair programs, the City offers assistance to residents for homelessness services, thus preventing served persons from having to weigh paying for

housing-related expenses versus the other services they may need. Further, the City has chosen to expend part of its CDBG allocation to provide upgraded or updated infrastructure in low-and-moderate income areas, which made up of HUD identified census tracts and block groups.

Actions taken to address obstacles to meeting underserved needs. 91.220(k); 91.320(j)

The City of Cedar Falls is proactive in attending meetings and networking with service agencies to identify needs in the community. They also monitor each of the CDBG-funded agencies to ensure the allocations are addressing community needs. The City staff also has relayed the addresses of properties that have code violations to the program, so the housing staff may offer services to the homeowner, if applicable.

Information regarding the CDBG program and Rehabilitation assistance has also been marketed in a newspaper articles (Waterloo-Cedar Falls Courier) and City's newsletter, "Currents". The local newsletter is distributed to Cedar Falls residents and to agencies that serve Cedar Falls residents. The City is also using its website to advertise basic program information, application, and the administrative plan associated with the rehabilitation projects. Finally, the City is utilizing its website to showcase its long-range and short-range plans for the CDBG and HOME programs within the community.

The outreach the community has conducted, through the development and adoption of the first new Housing Needs Assessment since the late 1990s, has helped the City develop strategies for addressing obstacles, barrier, and unmet needs for persons in the community. In addition, the community is considering creating a Local Housing Trust Fund, which is a private non-profit organization that assists low-and-moderate income persons and households address their housing needs. Finally, the City in their Consolidated Plan is attempting to implement several new strategies that are intended to help agencies and persons address service needs, care, and housing barriers of Cedar Falls residents.

Actions taken to reduce lead-based paint hazards. 91.220(k); 91.320(j)

The Iowa Northland Regional Council of Governments (INRCOG) directly, or through its procured inspector/subcontractor, provides lead risk assessment and completes lead- based paint clearance testing on the housing rehabilitation projects in Cedar Falls. If abatement work is completed, the entire property/project is also cleaned. At least one hour after the final cleaning a certified inspector does a visual examination to ensure there are no paint chips, dust, debris, or bare soil. The inspector then takes a dust sample from the window troughs, windowsills, and floors. The sampling is then tested in accordance with the HUD guidelines. In addition, per unit rehab budgets also include funds for relocation of families whose homes may be impacted by lead, as well as for addressing lead hazards such that units can be considered safe.

The City will continue to include lead-based hazard prevention measures in its programs, including identification, testing, relocation, and remediation actions. Applicants, as a means of education, are also provided the lead paint brochure "Protect Your Family from Lead Paint in Your Home". This brochure explains the dangers of lead in the home.

Households receiving assistance through the Housing Choice Voucher program are also advised of potential lead hazards. Specifically, occupied units built prior to 1978 are assessed for lead hazards.

Actions taken to reduce the number of poverty-level families. 91.220(k); 91.320(j)

As indicated in the current and updated Consolidated and Annual Action Plans, as well as the newly adopted Housing Needs Assessment, the City of Cedar Falls has worked to eliminate poverty through making housing more affordable, preserving the condition and availability of existing housing stock, and helping citizens build human, social, financial, physical, and natural assets. This work is completed with the intent that it will address several of the social and economic causes of poverty. Also, the work the contracted services agencies perform on behalf of the City helps increase educational and awareness opportunities for community residents, many of whom are at or below poverty levels.

Actions taken to develop institutional structure. 91.220(k); 91.320(j)

As indicated in the Consolidated Plan, the close working relationship between the Cedar Falls City Council, Housing Commission and the Community Development staff helps to overcome any potential gaps in institutional structure. Through this program, the City has had the opportunity to build relationships with numerous agencies, organizations, and entities, all of which help the community build a network, and in some cases a safety net, of services for its residents. Furthermore, City of Cedar Falls staff work closely with the neighboring City of Waterloo on projects affecting the metropolitan area. Finally, the City continues building a relationship with the Cedar Falls Economic Development Corporation as well as the Iowa Northland Regional Council of Governments and their staff with regard to implementing both CDBG and HOME programs in the community.

Actions taken to enhance coordination between public and private housing and social service agencies. 91.220(k); 91.320(j)

The City of Cedar Falls Housing Commission was significantly involved in implementation of the CDBG Entitlement and HOME programs during this past year. Membership of this committee included persons from a wide cross-section of the community. The composition of the Commission included a former banker, realtor, developer, a community credit union official, and a Section 8 landlord. This unique composition allows for collaboration and communication of potential ideas that address fair housing issues, raise awareness of concern, and create working relationships that will help address housing issues. As has been documented, the City worked closely with service agencies to ensure coordination, fill gaps where services are needed, and exchange feedback regarding underserved needs.

As stated prior, the community is looking to create a Local Housing Trust Fund, which is managed by a private non-profit Board of Directors that focuses on offering housing assistance to qualifying persons and households. This task will be accomplished locally, with the assistance, guidance, and approval of the State of Iowa (Iowa Finance Authority).

Finally, during this past year, the City continued to enhance relationships with several agencies, organizations, and service providers, through completing the allocation of additional CDBG funding associated with the CARES Program.

Identify actions taken to overcome the effects of any impediments identified in the jurisdiction's analysis of impediments to fair housing choice. 91.520(a)

The City of Cedar Falls, together with the City of Waterloo, completed an Analysis of Impediments to Fair Housing (AFH) in 2014, and updated both in 2019 as part of development of their Consolidated

Plan. Said updated analysis identified impediments to fair housing in Cedar Falls and the actions suggested to address them, as follows:

Public Sector Impediments: Market Based Need Areas

Suggested AFH Actions:

1. Limited English-Speaking Population. Conduct a four-factor analysis to determine which current systems for interpretation and translation are adequately serving the community. Ending with a Language Access Plan.
2. Focus CDBG funding on the provision of affordable rental units.
3. Consider a renter-focused CDBG-funded affordable housing project.
4. Planning departments in Consortium work together to arrange for a workshop for developers and landlords to broaden awareness of the concepts of universal design.
5. Provide incentives for employment training and apprenticeships aimed at residents of racially-impacted neighborhoods.
6. Target homeownership counseling to residents of impacted neighborhoods.

AFH Actions Accomplished:

During FFY 2022, the City focused program funding on assisting low-and-moderate income households and families. A change that was identified during the Consolidated Plan update suggested directing assistance to affordable rental units (Suggested AFH Actions #2 and #3), and as such, the City has developed an administrative plan, procurement process, and completed a rental rehab project. Finally, the City is implementing the new software module it purchased that allows rental property owners to register their units as well as to “advertise” the availability of HCV units to prospective voucher holders. The City continues to see an increase in participation with the HCV program.

Public Sector Impediments: Policy Based Need Areas

Suggested AFH Actions:

1. Cedar Falls Human Rights Commission outreach project. Determine viability of using CDBG funds to support an outreach project. Empower the Commission to enforce fair housing laws rather than referring residents to the Iowa Civil Rights Commission
2. Consortium should continue to engage in regional planning efforts to most efficiently match bus lines and stops with jobs, housing, and amenities.

AFH Actions Accomplished:

In regard to public policy needs, the City has had prior discussions during the past five years regarding the use of CDBG funds to support outreach and strengthening the position of their local Human Rights Commission (Suggested AFH Action #1). The City’s Human Rights Commission did review and approve the 2023 Housing Needs Assessment prior to City Council approval. Further, during the current Consolidated Planning process, both cities in the consortium (Waterloo and Cedar Falls) had several opportunities to work on enhancing and improving transit services, most notably addressing route restructuring that could be oriented around land use and employment changes, as well as purchasing

bus passes for CDBG clients. The City of Cedar Falls has included allocation of CDBG funding in the new plan toward improving transportation services that better serve housing areas, employment centers, community education and service providers for residents that may not have access to transit services (Suggested AFH Action #2). To date meeting this need has been challenging for the community.

Private Sector Impediments: Market Based Need Areas

Suggested AFH Actions:

1. Consortium should consider testing for mortgage discrimination by a qualified entity in order to more effectively target education, outreach, referral, and enforcement activities.
2. Apply for a grant for another round of testing, with particular emphasis on race and disability, should be considered by the Consortium.
3. Legal review of nuisance and rental inspection ordinances to ensure whether enforcement is consistent with applicable fair housing laws.

AFH Actions Accomplished:

The City has spent, and will continue to spend, significant staff time addressing the interaction of local rental and nuisance ordinances and their impact on the community and applicable federal and state laws. This includes assessing the consistency of local laws and applicable fair housing regulations (Suggested AFH Action #3). One prior example of this ongoing process was when the City reviewed and amended local land use regulations in order to comply with changes in Iowa law with regard to how families may be defined and the corresponding impact on housing density and rental regulations.

CR-40 - Monitoring 91.220 and 91.230

Describe the standards and procedures used to monitor activities carried out in furtherance of the plan and used to ensure long-term compliance with requirements of the programs involved, including minority business outreach and the comprehensive planning requirements.

The City of Cedar Falls used numerous methods of ensuring the projects funded under the CDBG Entitlement program comply with federal standards and requirements, including the three National Objectives of the CDBG Program. Further, said monitoring will utilize the Consolidated Plan, Annual Action Plan and the Analysis of Fair Housing as the foundations and impetus for actions taken and implemented using CDBG funding in the community.

Overall, expenditure of CDBG funds has been consistent with the goals outlined in all three planning documents.

All direct housing rehabilitation and repair projects, have been conducted according to prescribed HUD requirements this past year, including written applications, income verifications, procurement, contracting, inspections, lead-based paint protections, and closeout procedures. The City included minority-owned contracting businesses in the project bidding outreach processes. Only verified low-to-moderate income households were assisted under this program.

Agencies receiving funding were required to compete for funds, develop eligible proposals, provide

quarterly reports, and be monitored for compliance and effectiveness. Monitoring, which consisted of in-person visits to the agencies by staff, were completed as well. Staff confirmed the use of funds matched the agency proposal and contract with the City; verified agency expenses; pulled copies of client files and applications; verified client demographics; and reviewed quarterly reports and expenditures with key agency employees. Staff also collected copies of client applications. The City of Cedar Falls continued working with public service agencies and nonprofit organizations to ensure they are reaching the goal of assisting residents with the greatest need, as well as to help reduce homelessness in the community. In addition, the City continued working with code enforcement and other departments to identify potential at-risk properties and residents.

During 2020 and 2021, three additional infusions of CDBG funds occurred through the Coronavirus Aid, Relief, and Economic Security (CARES) Act, as a result of the COVID-19 pandemic. Two of the additional awards were provided through formula allocations from HUD, and the third was through an allocation from the State of Iowa (Iowa Economic Development Authority). The challenge for the City has been to prove that the funds are being used appropriately by persons, households, agencies, or organizations impacted by COVID-19 and to ensure the funds do not create a duplication of benefits situation for the recipients of the dollars. Low-and-moderate income households and persons, LMI limited clientele populations, and LMI areas have been, and will continue to be assisted with these CARES funds. As stated prior, the City prioritized completion and closeout of their CARES programs during this past year.

Also, during this time, HUD completed two monitoring processes of the Cedar Falls programs, specifically for their Environmental Review process as well as allocation of FFY 2020 and 2021 Entitlement funds. The City is working with HUD to implement changes that address findings within the Environmental Assessments and is waiting for a formal response to the monitoring of the recent Entitlement programs. It should also be recognized that the State of Iowa (Iowa Economic Development Authority) conducted a monitoring of the CARES CDBG funds awarded to the City of Cedar Falls by the state, finding only minor issues, all of which have been addressed and the contract has been closed.

Finally, the Housing Commission and City Council reviewed and approved this Consolidated Annual Performance and Evaluation Report (CAPER), which summarizes the accomplishments and efforts made under the CDBG Entitlement Program, all after conducting the required, appropriate public input processes outlined in the City's Public Participation Plan.

All CDBG funds expended are subject to the US Department of Housing and Urban Development and the City's auditing and monitoring processes. In addition, planning and administrative work performed by INRCOG are subject to its independent auditing and records maintenance processes as well.

Citizen Participation Plan 91.105(d); 91.115(d)

Describe the efforts to provide citizens with reasonable notice and an opportunity to comment on performance reports.

Three public meeting opportunities were provided regarding this specific CAPER Report, which is consistent with the City's current Citizen Participation Plan. First, at the regular October 18th, 2023, Housing Commission Meeting and then at the October 16th, 2023, and November 6th, 2023, City Council Meetings. Legal notice for this CAPER was published in the October 19, 2023, [Waterloo-Cedar Falls Courier](#), which included notice for the November 6th, 2023, City Council Public Hearing. Said legal notice included a combined published 15-day comment period and legal public hearing notice, as allowed in the Citizen Participation Plan. Specifically, the notice was published in the English and Spanish

languages, and both notices offered reasonable accommodation for persons with disabilities.

There were no public comments made during the advertised citizen participation period.

CR-45 - CDBG 91.520(c)

Specify the nature of, and reasons for, any changes in the jurisdiction's program objectives and indications of how the jurisdiction would change its programs as a result of its experiences.

The City chose to focus its CDBG funding and efforts on agency awards, tree replacement in LMI areas, and owner occupied and renter occupied housing rehabilitation/repair during FFY 2022, per the 2019-2023 Consolidated Plan. In future years, the City may want to continue funding LMI Area benefit programs that upgrade infrastructure and make sidewalk connectivity improvements, which are intended to positively impact larger numbers of people and geographic areas of the community.

Does the grantee have an existing Section 108 guarantee?

The City does not have a Section 108 guaranteed loan.

Does this Jurisdiction have any open Brownfields Economic Development Initiative (BEDI) grants?

The City does not have an open BEDI grant.

[BEDI grantees] Describe accomplishments and program outcomes during the last year.

The City is not a BEDI grantee, and therefore, this query does not apply.

CR-58 – Section 3

Identify the number of individuals assisted and the types of assistance provided.

Total Labor Hours	CDBG	HOME	ESG	HOPWA	HTF
Total Number of Activities	0	0	0	0	0
Total Labor Hours	0	0	0	0	0
Total Section 3 Worker Hours	0	0	0	0	0
Total Targeted Section 3 Worker Hours	0	0	0	0	0

Table 8 – Total Labor Hours

Qualitative Efforts - Number of Activities by Program	CDBG	HOME	ESG	HOPWA	HTF
Outreach efforts to generate job applicants who are Public Housing Targeted Workers	0	0	0	0	0
Outreach efforts to generate job applicants who are Other Funding Targeted Workers.	0	0	0	0	0
Direct, on-the job training (including apprenticeships).	0	0	0	0	0
Indirect training such as arranging for, contracting for, or paying tuition for, off-site training.	0	0	0	0	0
Technical assistance to help Section 3 workers compete for jobs (e.g., resume assistance, coaching).	0	0	0	0	0
Outreach efforts to identify and secure bids from Section 3 business concerns.	4	4	0	0	0
Technical assistance to help Section 3 business concerns understand and bid on contracts.	0	0	0	0	0
Division of contracts into smaller jobs to facilitate participation by Section 3 business concerns.	0	0	0	0	0
Provided or connected residents with assistance in seeking employment including: drafting resumes, preparing for interviews, finding job opportunities, connecting residents to job placement services.	0	0	0	0	0
Held one or more job fairs.	0	0	0	0	0
Provided or connected residents with supportive services that can provide direct services or referrals.	0	0	0	0	0
Provided or connected residents with supportive services that provide one or more of the following: work readiness health screenings, interview clothing, uniforms, test fees, transportation.	0	0	0	0	0
Assisted residents with finding childcare.	0	0	0	0	0
Assisted residents to apply for, or attend community college or a four year educational institution.	0	0	0	0	0
Assisted residents to apply for or attend vocational/technical training.	0	0	0	0	0
Assisted residents to obtain financial literacy training and/or coaching.	0	0	0	0	0
Bonding assistance, guaranties, or other efforts to support viable bids from Section 3 business concerns.	0	0	0	0	0
Provided or connected residents with training on computer use or online technologies.	0	0	0	0	0
Promoting the use of a business registry designed to create opportunities for disadvantaged and small businesses.	0	0	0	0	0
Outreach, engagement, or referrals with the state one-stop system, as designed in Section 121(e)(2) of the Workforce Innovation and Opportunity Act.	0	0	0	0	0
Other.	0	0	0	0	0

Table 9 – Qualitative Efforts - Number of Activities by Program

Narrative

During this past year, the City has researched compliance with Section 3 requirements, including the development of a specific plan, and while said plan is not yet complete, the City intends to complete this process during the next year. However, the City is collecting the necessary project information such that it can accurately report statistics request in the preceding table.

**DEPARTMENT OF PUBLIC WORKS**

City of Cedar Falls
220 Clay Street
Cedar Falls, Iowa 50613
Phone: 319-268-5161
Fax: 319-268-5197
www.cedarfalls.com

MEMORANDUM
Engineering Division

TO: Honorable Mayor Robert M. Green and City Council

FROM: Ben Claypool, Principal Engineer, PhD, PE

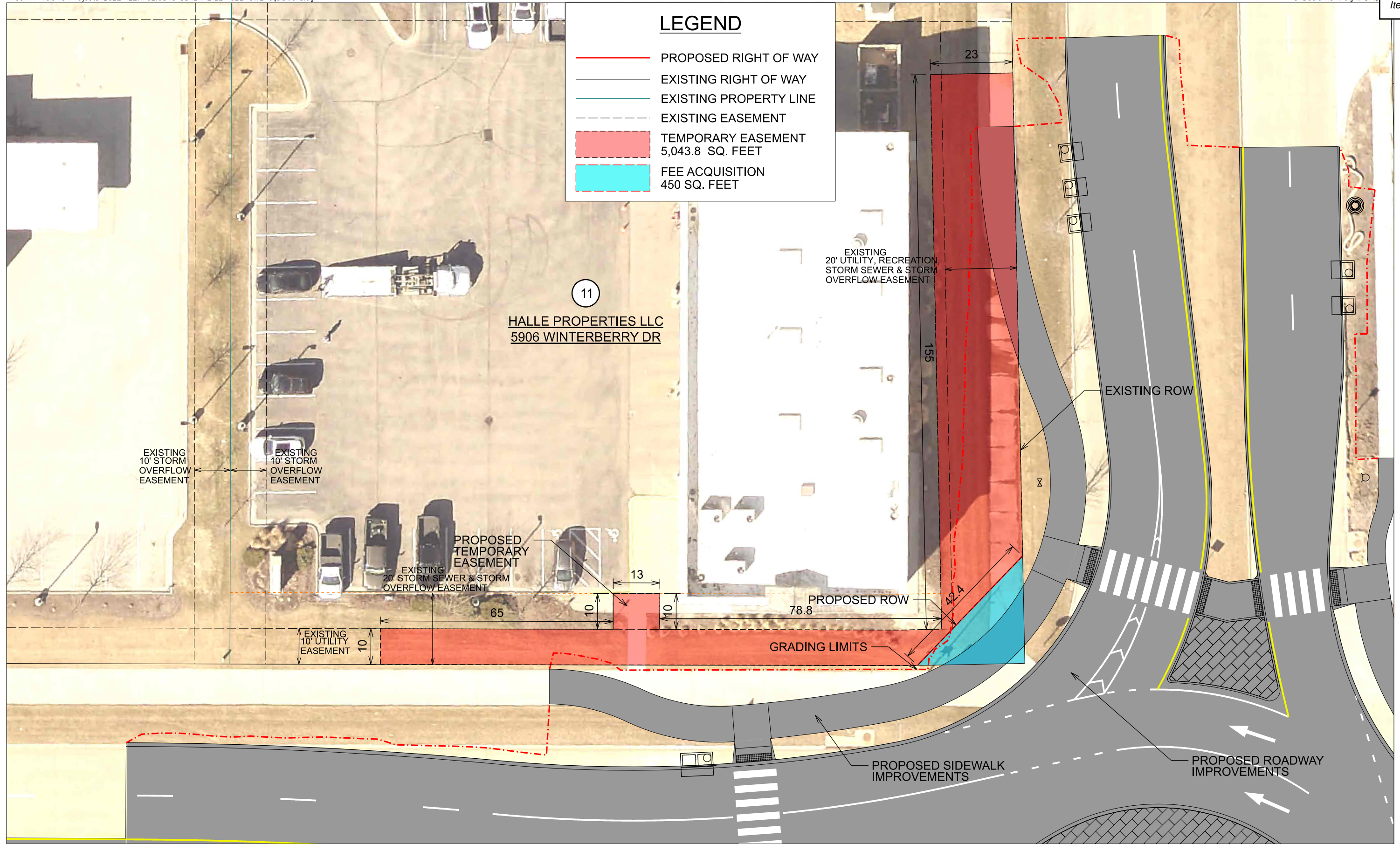
DATE: October 30th, 2023

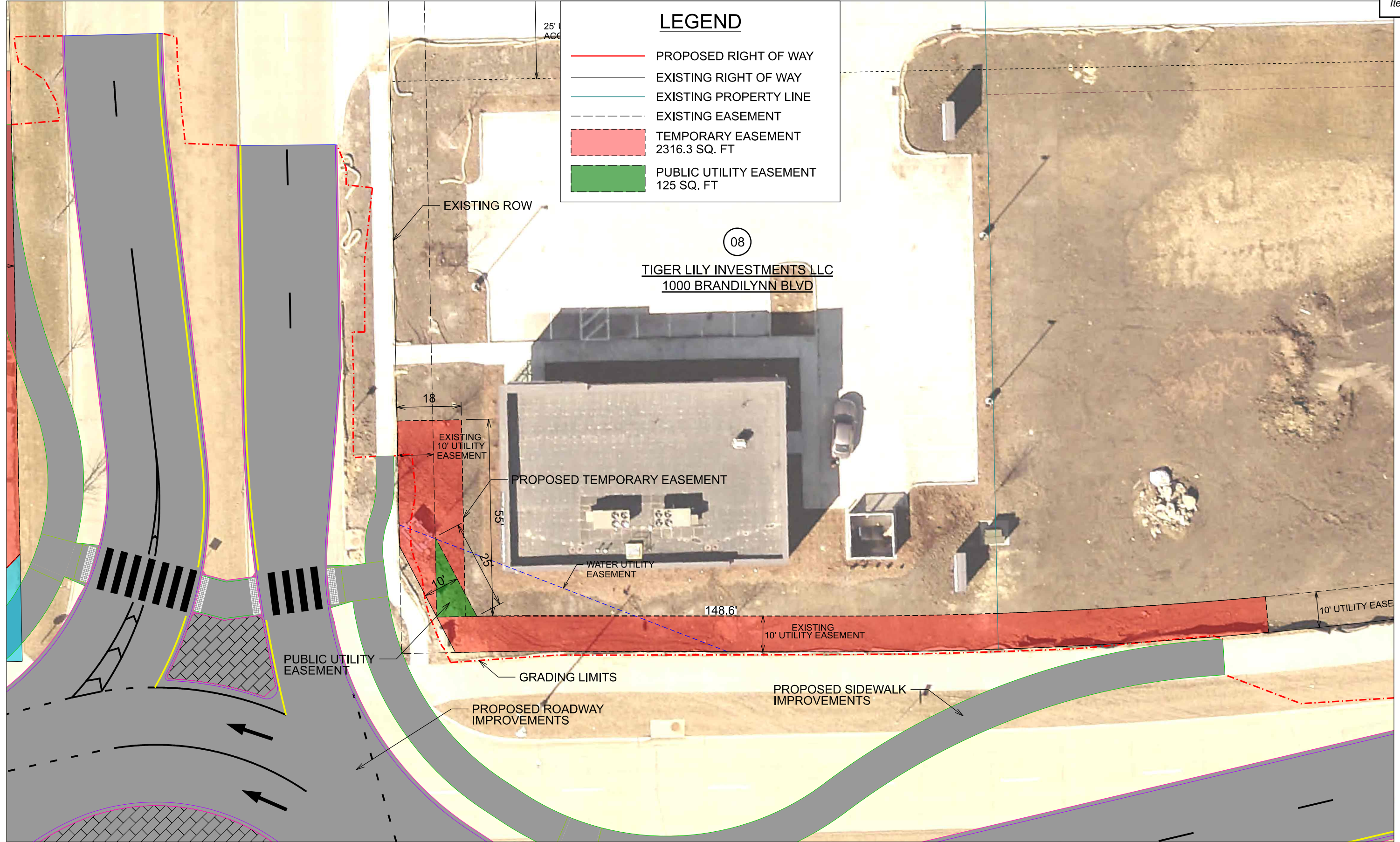
SUBJECT: Viking Rd and Prairie Parkway Intersection Improvements Project
City Project Number: RC-232-3308
Public Hearing for Right of Way Acquisition

The City of Cedar Falls is planning to reconstruct the intersection of Viking Road at Prairie Parkway by converting the stop-controlled intersection to a roundabout. Work will also include the installation of curbed medians between Andrea Drive and Prairie Parkway. The project will require the acquisition of four (4) temporary construction easements, one (1) public utility easement, and two (2) fee title acquisitions for right-of-way from a total of four (4) property owners.

Iowa law requires that the City Council hold a public hearing to authorize proceeding with the project, including the purchase of right of way. The public hearing offers an opportunity for the public, especially those from whom the easements will be purchased, to comment on the project.

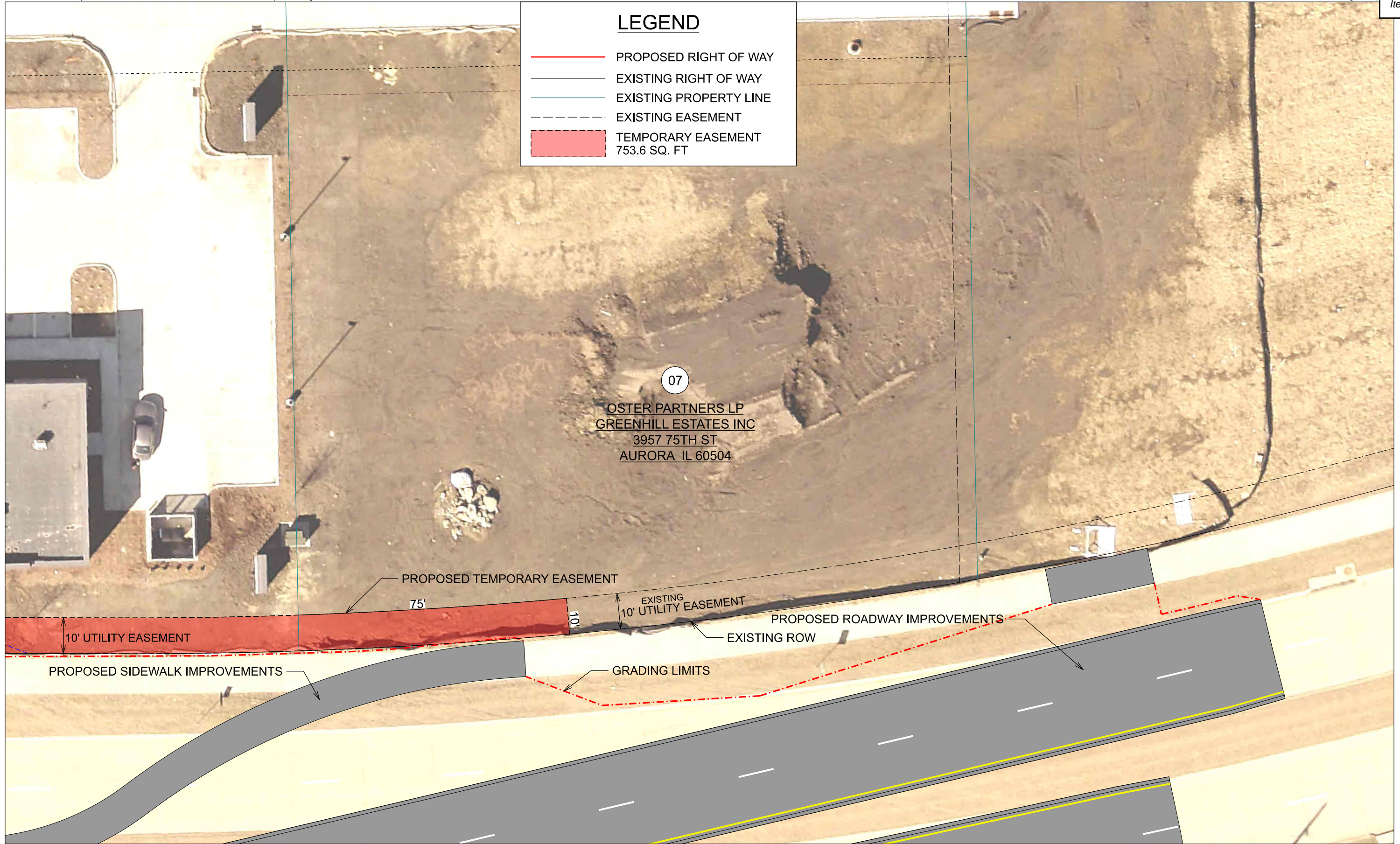
xc: Chase Schrage, Director of Public Works
David Wicke, P.E., City Engineer

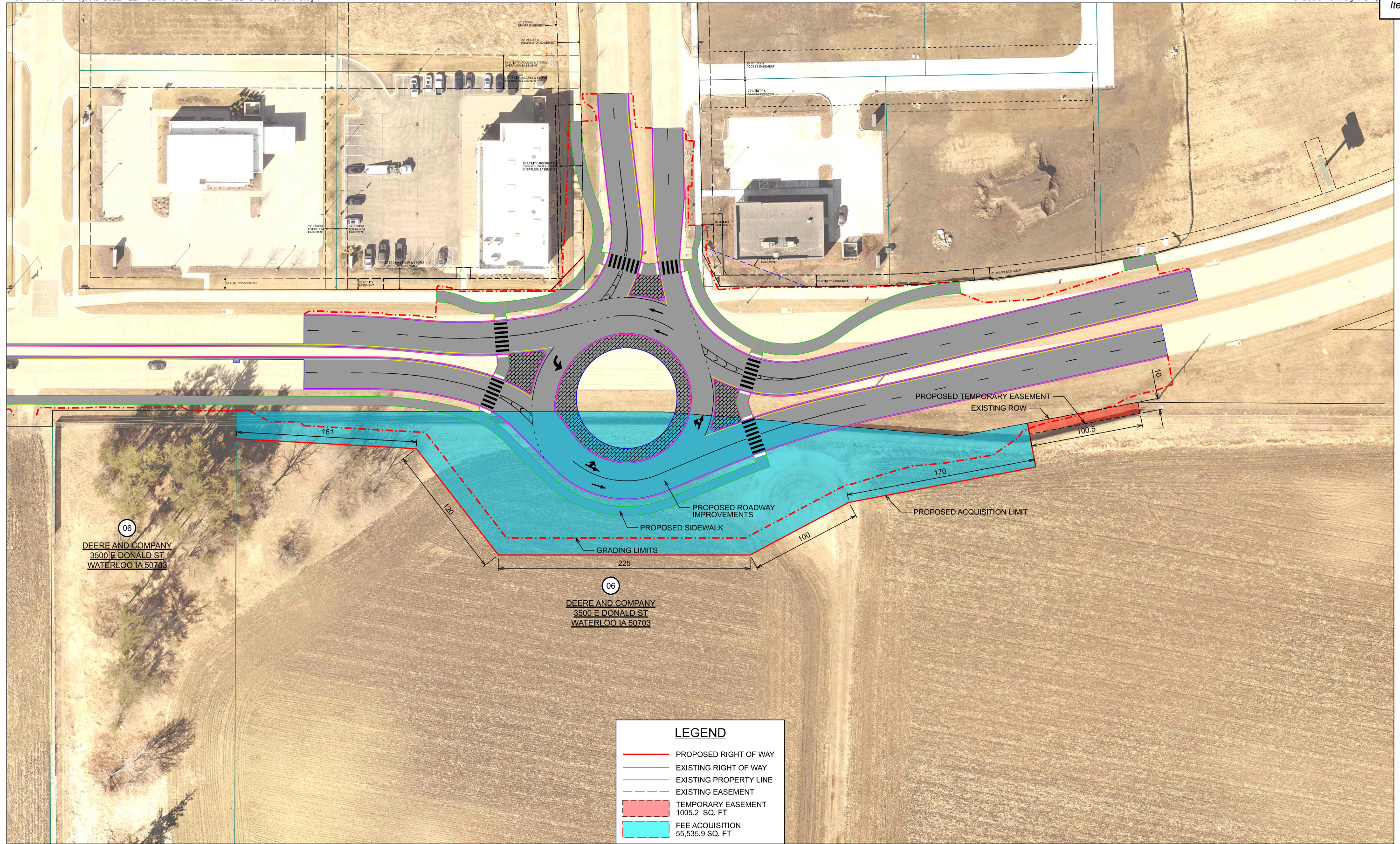




LEGEND

- PROPOSED RIGHT OF WAY
- EXISTING RIGHT OF WAY
- EXISTING PROPERTY LINE
- - - EXISTING EASEMENT
- TEMPORARY EASEMENT
753.6 SQ. FT







ADMINISTRATION

City of Cedar Falls
 220 Clay Street
 Cedar Falls, Iowa 50613
 Phone: 319-273-8600
 Fax: 319-273-8610
www.cedarfalls.com

MEMORANDUM

TO: Honorable Mayor Robert M. Green and City Council
FROM: Shane Graham, Economic Development Coordinator
DATE: September 22, 2023
SUBJECT: KL Iowa 01, LLC – Industrial Partial Property Tax Exemption
 6313 Production Drive in West Viking Road Industrial Park

On March 7, 2022, City Council approved a Development Agreement with KL Iowa 01, LLC for a new 50,000 sf. industrial use manufacturing facility located within the West Viking Road Industrial Park. Work on the \$3,200,000 new building at 6313 Production Drive began last year and has recently been completed.

As part of the executed Development Agreement approved by City Council, the City of Cedar Falls committed to the following actions:

1. Transfer of Lots 9, 10 and 11 of West Viking Road Industrial Park Phase I to KL Iowa 01, LLC (Completed).
2. Adoption of an Ordinance granting a partial exemption from taxation of industrial property as may be provided by Sections 21-48 through 21-57 of the Cedar Falls Code of Ordinances, and by Chapter 427B, Code of Iowa, with respect to the Development Property.

Item #1 noted above was completed in March 2022. The remaining item to be completed by the City of Cedar Falls as part of the Development Agreement is formal adoption of a Partial Property Tax Exemption Ordinance. Since construction of the new building has been completed, it is now necessary to move forward with Ordinance adoption.

The applicable 5-Year Partial Property Tax Exemption schedule is estimated as follows based upon the \$3,200,000 valuation of the KL Iowa 01, LLC building, 10% commercial/industrial valuation rollback, and the FY24 tax rate of \$33.78/\$1,000 valuation (**\$97,286 annually**):

	<u>Exemption %</u>	<u>Exempt \$ Amount</u>	<u>Paid \$ Amount</u>
Year 1	75%	\$72,965	\$24,322
Year 2	60%	\$58,372	\$38,915
Year 3	45%	\$43,779	\$53,507
Year 4	30%	\$29,186	\$68,100
Year 5	15%	<u>\$14,593</u>	<u>\$82,693</u>
		\$218,894	\$267,537

Staff recommends that in accordance with our executed Development Agreement, City Council approve and adopt the following ordinance through the normal three reading process:

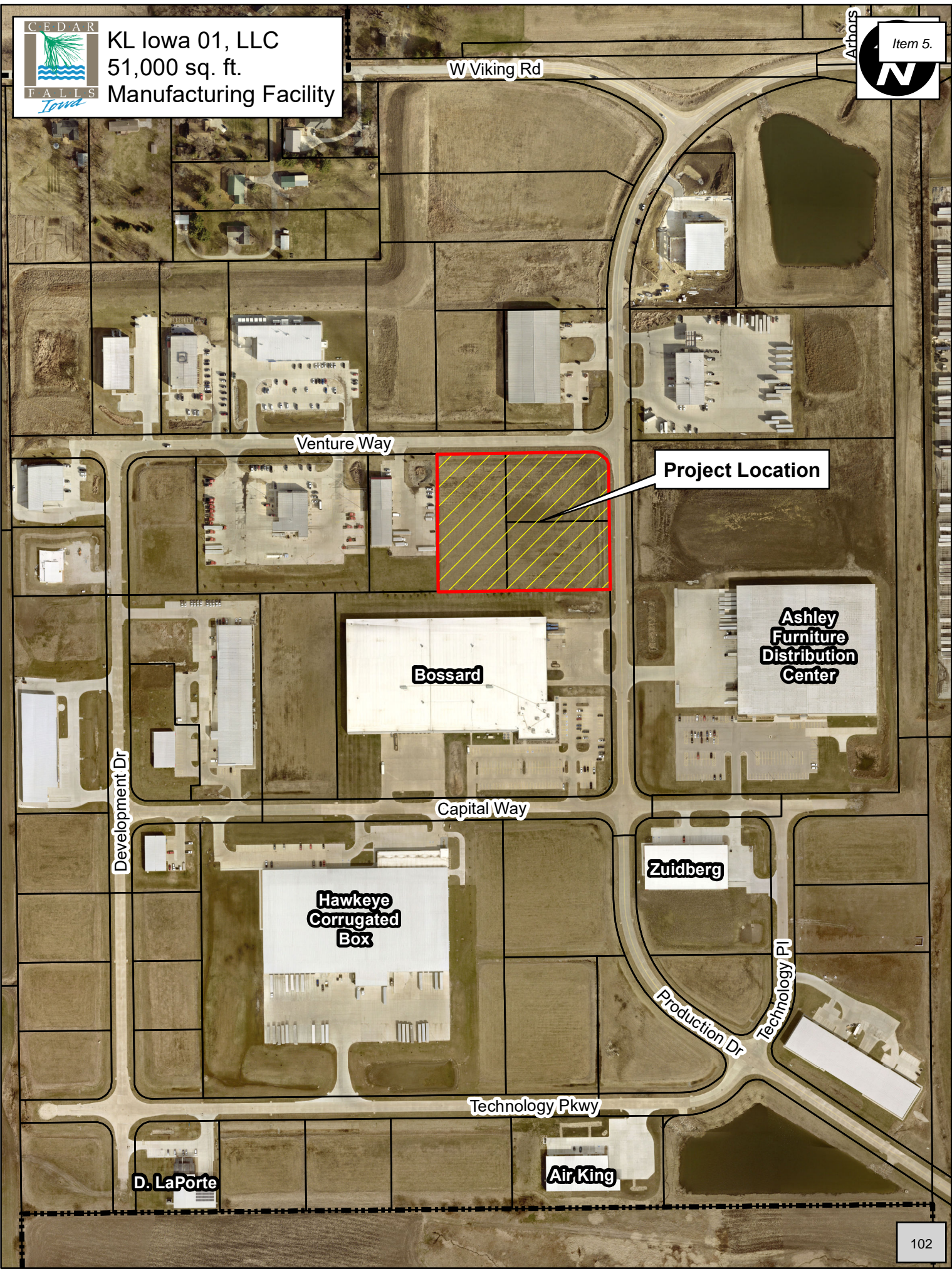
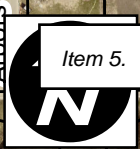
1. Ordinance establishing a partial property tax exemption on the actual value added to real estate by new construction consisting of a 50,000 square foot industrial use manufacturing facility constructed on property owned by KL Iowa 01, LLC, located at 6313 Production Drive, Cedar Falls, Iowa.

If you have any questions pertaining to this memorandum or project, please feel free to contact me.

xc: Ron Gaines, P.E., City Administrator



KL Iowa 01, LLC
 51,000 sq. ft.
 Manufacturing Facility



W Viking Rd

Venture Way

Project Location

Bossard

Ashley Furniture Distribution Center

Development Dr

Capital Way

Hawkeye Corrugated Box

Zuidberg

Production Dr

Technology Pl

Technology Pkwy

D. LaPorte

Air King

Prepared by: Shane Graham, Economic Development Coordinator, 220 Clay Street, Cedar Falls, IA 50613, (319) 273-8600

ORDINANCE NO. 3044

AN ORDINANCE ESTABLISHING A PARTIAL PROPERTY TAX EXEMPTION OF THE ACTUAL VALUE ADDED TO REAL ESTATE BY NEW CONSTRUCTION CONSISTING OF A 50,000 SQUARE FOOT INDUSTRIAL USE WAREHOUSE AND MANUFACTURING FACILITY CONSTRUCTED ON PROPERTY OWNED BY KL IOWA 01, LLC, LOCATED AT 6313 PRODUCTION DRIVE, CEDAR FALLS, IOWA

WHEREAS, the City Council of the City of Cedar Falls, Iowa, has by ordinance provided a partial exemption from property taxation of the actual value added to real estate by certain new construction, as authorized in Section 427B.1, Code of Iowa, with said exemption being provided for in Division 2, Partial Exemptions for Industrial Property, of Article II, Tax Exemptions, of Chapter 21, Taxation, of the Code of Ordinances of the City of Cedar Falls, Iowa; and

WHEREAS, KL Iowa 01, LLC, has recently completed and owns an approximate 50,000 square foot industrial use warehouse and manufacturing facility on property owned by KL Iowa 01, LLC, located at 6313 Production Drive, Cedar Falls, Iowa, and has requested a partial property tax exemption as provided in the Iowa Code and the Cedar Falls Code of Ordinances; and

WHEREAS, the City Council conducted a public hearing on the proposal for said exemption on the 2nd day of October, 2023, and more than thirty (30) days have elapsed since the date of public hearing, as required by Section 427B.1, Code of Iowa; and

WHEREAS, the City Council deems it appropriate pursuant to state law and city ordinance to grant said exemption.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CEDAR FALLS, IOWA:

Section 1. The City Council of the City of Cedar Falls, Iowa, by this Ordinance hereby grants a partial exemption from property taxation of the actual value added to real estate by new construction of an approximate 50,000 square foot industrial use

warehouse and manufacturing facility constructed by KL Iowa 01, LLC, on property owned by KL Iowa 01, LLC, located at 6313 Production Drive, Cedar Falls, Iowa, legally described as:

Lots 9, 10 and 11, West Viking Road Industrial Park Phase I, City of Cedar Falls, Black Hawk County, Iowa (Contains 4.35 acres more or less),

by December 31, 2023, to the extent and upon the terms and conditions provided for in Sections 427B.1 through 427B.7 of the Code of Iowa, and Sections 21-48 through 21-57 of the Code of Ordinances of the City of Cedar Falls, Iowa. Responsibility for the proper and timely filing of an application for exemption with the Black Hawk County Assessor is that of the property owner. The amount of actual value added which is eligible to be exempt from taxation shall be as follows:

- 1. For the first assessment year after the Minimum Improvements are fully assessed, 75% exemption of the actual value added.
- 2. For the second assessment year after the Minimum Improvements are fully assessed, 60% exemption of the actual value added.
- 3. For the third assessment year after the Minimum Improvements are fully assessed, 45% exemption of the actual value added.
- 4. For the fourth assessment year after the Minimum Improvements are fully assessed, 30% exemption of the actual value added.
- 5. For the fifth assessment year after the Minimum Improvements are fully assessed, 15% exemption of the actual value added.

INTRODUCED: _____ October 2, 2023

PASSED 1st CONSIDERATION: _____ October 2, 2023

PASSED 2nd CONSIDERATION: _____ October 16, 2023

PASSED 3rd CONSIDERATION: _____

ADOPTED: _____

Robert M. Green, Mayor

ATTEST:

Jacqueline Danielsen, MMC, City Clerk

DEPARTMENT OF COMMUNITY DEVELOPMENT



City of Cedar Falls
 220 Clay Street
 Cedar Falls, Iowa 50613
 Phone: 319-273-8606
 Fax: 319-273-8610
 www.cedarfalls.com

MEMORANDUM
Planning & Community Services Division

TO: Mayor Robert M. Green and City Council
FROM: Karen Howard, AICP, Planning & Community Services Manager
DATE: October 16, 2023
SUBJECT: Public hearing on a petition from City Council to amend parking requirements in the Downtown Character District (TA23-004)

On March 20, 2023, the City Council considered the Planning and Zoning Commission's recommendation regarding their request to eliminate the shared parking requirements in the Downtown Character District (CD-DT). The Commission recommended against eliminating the shared parking requirements and on a split vote, the ordinance amendment failed to pass at Council, so the shared parking requirements remain unchanged. At that same meeting, the Council made a referral to petition the Planning and Zoning Commission to consider amending the zoning code to eliminate the provision that allows on-street parking that directly abuts a property to count toward the shared parking requirement for any new development on the property that requires shared parking.

Background

In the Downtown Character District, for a new development project that contains apartments or upper floor commercial uses, a certain number of shared parking spaces must be provided. These are in addition to the required parking spaces for the project. The shared parking requirement is intended to provide a small amount of publicly available parking to the downtown area for visitors and customers to use in locations where public parking is in short supply. To help alleviate the cost of making this contribution to the supply of publicly available parking and to prevent this requirement from becoming so onerous on tight development sites that it prevents projects from occurring, the ordinance is written to provide flexibility on how the shared parking requirement is met. To that end, shared parking spaces may be located on the development site or on another private property within a 600-foot walking distance from the site (approximately 2 blocks). In addition, any on-street parking that directly abuts the property may be counted toward the development's shared parking requirement. This last provision was intended to mirror how the parking requirements were administered in the Central Business District Overlay (CBD) prior to adoption of the new code. In the previous

CBD Overlay the parking requirements for upper floor residential uses were rather ambiguous and were thus established through a review at P&Z and Council. In practice, any on-street parking spaces that directly abutted the property counted toward the visitor parking requirement. The thinking was that if parking was already available for visitors next to the site, the developer didn't need to provide extra parking on the private property for visitors.

The City Council has requested that the Commission consider eliminating the provision in the Downtown Character District Code that allows on-street parking to count toward a development's shared parking requirement.

Specifically, delete City Code Section 26-196E., Special Parking Standards.

If eliminated, the shared parking requirement would have to be provided on the private development site and/or on another private property within 600 feet walking distance. The latter would require a binding agreement between the two properties to ensure the shared parking spaces were available to the public to use during the designated times as approved by the City.

RECOMMENDATION:

At their meeting on September 13, 2023, the Planning and Zoning Commission disapproved the petition to delete Section 26-196E., Special Parking Standards.

Due to the disapproval by the Planning and Zoning Commission, a 2/3 majority vote of the Council will be required to approve the ordinance amendment.

PLANNING & ZONING COMMISSION MINUTES

Introduction
07/23/23 The first item of business became a zoning code text amendment regarding on-street parking as shared parking. Acting Chair Hartley introduced the item and Ms. Howard provided background information. She explained that this is related to on-street parking being counted toward shared parking in the downtown area that City Council has petitioned to eliminate. She provided background and spoke about information that has been discussed at previous meetings. There were no comments or questions.

Ms. Grybovych made a motion to set public hearing for August 9, 2023. Mr. Larson seconded the motion. The motion was approved with 6 ayes (Alberhasky, Crisman, Grybovych, Hartley, Larson and Moser), and 1 nay (Leeper).

Re-set public hearing
8/23/2023 The next item for consideration by the Commission was a Zoning Code Text Amendment regarding On-Street Parking as Shared Parking. Chair Lynch introduced the item and Ms. Howard provided background information. She explained that the Commission needed to reset the public hearing because the Courier failed to publish the required notice according to the City's requirements.

Mr. Leeper made a motion to set the public hearing for September 13, 2023. Mr. Stalnaker seconded the motion. The motion was approved unanimously with 8 ayes (Alberhasky, Grybovych, Hartley, Larson, Leeper, Lynch, Moser and Stalnaker), and 0 nays.

Public hearing and
Vote
9/13/2023

The next item for consideration by the Commission was a Zoning Code text amendment for on-street parking as shared parking. Chair Lynch introduced the item and Ms. Howard provided background information. She explained that the Commission has been asked to consider eliminating the zoning code provision that allows on-street parking that directly abuts a property to count toward the shared parking requirement for any new development on the property. More specifically, it is requested to delete City Code Section 26-196E, Special Parking Standards. She provided brief background again regarding the current code, explaining that the ordinance provides flexibility on how the shared parking requirement is satisfied. She noted that the flexibility is intended to help reduce the burden/cost of making this contribution to the supply of publicly available parking.

Staff recommends that the Commission hold a public hearing, discuss, and make a recommendation to the City Council regarding their petition to delete the code.

Mr. Leeper asked what the options were. Ms. Howard stated that they can either approve or deny the deletion of the section of the code.

Mr. Hartley stated that the Commission discussed this a great deal during the process and feels that they made a decision at that time and that they are now being asked to change it, when they have already calculated and made a decision. Mr. Leeper agreed and stated that the provisions are meant to encourage density and in order to promote growth downtown, a different approach to parking is needed. Mr. Larson agreed with those sentiments.

Ms. Moser made a motion to approve the item. Mr. Hartley seconded the motion. The motion was denied unanimously with 8 nays (Alberhasky, Crisman, Hartley, Larson, Leeper, Lynch, Moser and Stalnaker), and 0 ayes.

ORDINANCE NO. 3045

AN ORDINANCE DELETING THE ZONING CODE PROVISION THAT ALLOWS ON-STREET PARKING TO COUNT TOWARD SHARED PARKING REQUIREMENTS WITHIN THE DOWNTOWN CHARACTER DISTRICT (CD-DT) BY DELETING SUBSECTION E, SPECIAL PARKING STANDARDS, WITHIN SECTION 26-196, CHARACTER DISTRICT PARKING AND LOADING, WITHIN DIVISION 2, SPECIFIC DISTRICTS, OF ARTICLE III, DISTRICTS AND DISTRICT REGULATIONS, OF CHAPTER 26, ZONING, OF THE CODE OF ORDINANCES OF THE CITY OF CEDAR FALLS, IOWA

WHEREAS, the Downtown Character District zoning regulations, adopted November 1, 2021, define and establish shared parking requirements for certain residential uses and upper floor commercial uses; and

WHEREAS, the City Council has petitioned the Cedar Falls Planning and Zoning Commission to consider deleting the provision in the Downtown Character District that allows on-street parking that directly abuts a property to count toward any shared parking requirement for that property; and

WHEREAS, the Planning and Zoning Commission considered said petition (TA23-004), at a public hearing on September 13, 2023 and recommends disapproval; and

WHEREAS, with disapproval by the Planning and Zoning Commission, the amendment noted herein shall not become effective except by the favorable vote of at least two-thirds of all the members of the City Council.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CEDAR FALLS, IOWA, THAT:

Section 1: Subsection E. Special Parking Standards, of Section 26-196, Character District Parking and Loading, within Division 2, Specific Districts, of Article III, Districts and District Regulations, of Chapter 26, Zoning, of the Code of Ordinances of the City of Cedar Falls, Iowa, is hereby deleted in its entirety.

INTRODUCED: _____ October 16, 2023

PASSED 1ST CONSIDERATION: _____ October 16, 2023

PASSED 2ND CONSIDERATION: _____

PASSED 3RD CONSIDERATION: _____

ADOPTED: _____

Robert M. Green, Mayor

ATTEST:

Kim Kerr, CMC, City Clerk



MAYOR ROBERT M. GREEN

CITY OF CEDAR FALLS, IOWA

220 CLAY STREET
CEDAR FALLS, IOWA 50613
319-273-8600 | mayor@cedarfalls.com
www.cedarfalls.com

FROM: Mayor Robert M. Green

TO: City Council

DATE: October 26, 2023

SUBJ: **Veto of City Council's 10/16/2023 Repeal of the *Imagine! College Hill Vision Plan***

REF: (a) Iowa Code §380.6 – Effective Date

(b) City Council Meeting Procedures (CFD 1121), Rule 1.7 - Prevalence of Council

1. The Cedar Falls City Council recently voted 4-to-3 to repeal the College Hill Vision Plan, which had been adopted on a 4-to-3 vote in May 2021. After careful consideration, and in accordance with reference (a), I am vetoing this repeal resolution.
2. In nearly four years as mayor, my philosophy has been that a mayor should use their veto power only when they genuinely believe that a proposed decision is detrimental to the community's interests, threatens the democratic process or checks and balances, and when the issue is of significant importance; such an approach helps maintain trust, collaboration, and efficient governance while ensuring the veto is reserved for critical matters that align with the best interests of the community.
3. The College Hill Vision Plan repeal resolution merits my veto for the following reasons:
 - a. **Timing.** The council's recent action takes place just weeks prior to a local election which will see the installation of a new mayor and three new council members in ten weeks. I do not believe it is in the community's best interest to put College Hill stakeholders through the stress of a repeal, given that the new council can simply re-adopt the *Imagine! College Hill Vision Plan* in January. No specific actions are forthcoming from the vision plan, so no compelling reason exists to repeal the plan prior to the new mayor and councilors being seated in January.
 - b. **Stakeholder Perception.** Two major stakeholders, the University of Northern Iowa and the College Hill Partnership, are strongly in favor of retaining the plan and working from it for future growth; the city's rejection of their extensive work on the plan, and their expressed desires for its continuance, would be detrimental to our vital relationships with these College Hill stakeholders. Council actions have lasting repercussions for how the city is perceived. I believe that the city's rejection of the

College Hill Vision Plan will be perceived as a lack of support for College Hill and for the many stakeholders who seek a developmental renaissance on the Hill.

- c. **Efficacy.** The council’s intent can be achieved without a plan repeal. During both the October 6 standing committee meeting and the October 16 regular council meeting, I sensed a general desire (or at least willingness) for the council majority to focus College Hill redevelopment efforts on character areas 1, 2, and 3 (shown on page 36 of the plan). This focus can easily be accommodated through a council resolution to the effect that a proposed College Hill Character District (and any zoning reforms) should only be for character areas 1, 2 and 3. The Character District could easily be expanded to include more of the surrounding residential areas later, if desired.
- d. **Council Control and the Role of Plans.** The College Hill Vision Plan is not a zoning document. During the October 16 deliberations, an argument was made that any adopted city plan is then “rolled over” on the council, locking the council into certain actions. This argument does not hold water, as evidenced by this College Hill Vision Plan itself: due to council consensus at the 2021 and 2022 goal setting, no action has been taken during the past two fiscal years for rezoning or other ordinance changes affecting College Hill. The Council and public must appreciate that the council has final authority for the direction and spending of the city, and it is free to do so.

4. Given that I will be returning to my previous employment at the University of Northern Iowa as a web developer in January, I wish to dispel any concerns of a conflict of interest. I have never allowed this status to impact my decisions as mayor. I note that no similar concerns were brought up regarding Planning and Zoning Commission members employed by UNI. That said, if any council members question the propriety of my veto, I encourage them to vote to override the veto on these grounds.

5. In keeping with the spirit of reference (b), I will require that four council members make a request directly to the City Clerk to place a veto override on the agenda. While reference (a) does not define an override request process, the veto inherently signifies the presiding officer’s desire to not place an override on the agenda. Please note that, per reference (a), the council has 30 days from today to pass the override with a two-thirds (5 of 7 members) vote. I show this date as November 25, 2023.

6. I respectfully request that the council not override my veto, and I look forward to a lively discussion of the Council’s desires for College Hill development during the November 6 committee meeting and at the Council Goal Setting Work Session next month.

Xc: City Administrator
City Clerk

###

CIVIL SERVICE COMMISSION
City of Cedar Falls
CEDAR FALLS, IOWA

October 18, 2023

Honorable Mayor Green and City Council
City Hall, 220 Clay Street
Cedar Falls, IA 50613

Dear Mayor Green and Council Members:

The Civil Service Commission of the City of Cedar Falls, Iowa approved of and authorized administration of promotional testing for the position of Information Systems Technician II. Listed below is the candidate with their combined averaged test score. Per Iowa Code Chapter 400, Veteran's preference points are not applicable to promotional lists. Tied percentages are presented in alphabetical order, if applicable.

Rank	Name	Combined Average Test Scores
1	Scott Ameling	236

Respectfully Submitted,



Paul Lee, Commission Chairperson



Crystal Ford, Commissioner



Cathy Showalter, Commissioner

Orig: Jacque Danielsen, City Clerk
Cc: Jennifer Rodenbeck, Director of Finance & Business Operations
Julie Sorensen, Information Systems Manager
Pat Williams, Network Administrator
Civil Service Records

CIVIL SERVICE COMMISSION
City of Cedar Falls
CEDAR FALLS, IOWA

October 18, 2023

Honorable Mayor Green and City Council
City Hall, 220 Clay Street
Cedar Falls, IA 50613

Dear Mayor Green and Council Members:

The Civil Service Commission of the City of Cedar Falls, Iowa approved of and authorized administration of promotional testing for the position of Water Reclamation Supervisor. Listed below is the candidate with their combined averaged test score. Per Iowa Code Chapter 400, Veteran's preference points are not applicable to promotional lists. Tied percentages are presented in alphabetical order, if applicable.

Rank	Name	Combined Average Test Scores
1	Quinn Aalfs	446

Respectfully Submitted,



Paul Lee, Commission Chairperson



Crystal Ford, Commissioner



Cathy Showalter, Commissioner

Orig: Jacque Danielsen, City Clerk
Cc: Chase Schrage, Director of Public Works
Tyler Griffin, Water Reclamation Manager
Civil Service Records



OFFICE OF CITY ADMINISTRATOR

CITY OF CEDAR FALLS, IOWA
220 CLAY STREET
CEDAR FALLS, IOWA 50613
PHONE 319-273-8600
FAX 319-268-5126
www.cedarfalls.com

TO: Mayor Robert M. Green and City Council Members
FROM: Ron Gaines, City Administrator
DATE: October 30, 2023
SUBJECT: Departmental Monthly Reports Submission – September 2023

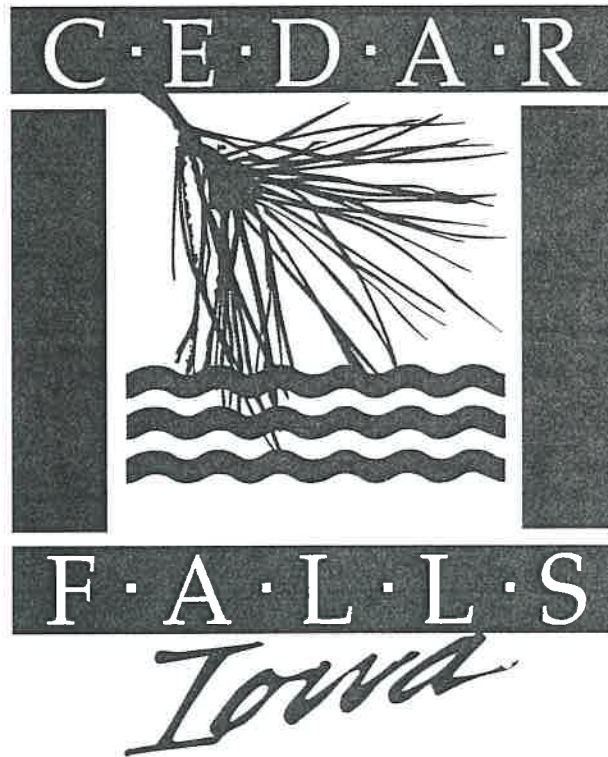
Please contact Administrator Gaines with any questions about the accomplishments of city staff contained in this monthly report.

Encl: (1) City of Cedar Falls Departmental Monthly Reports.

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CITY OF CEDAR FALLS

DEPARTMENTAL MONTHLY REPORTS



September 2023

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**FINANCE & BUSINESS OPERATIONS
FINANCIAL SERVICES
SEPTEMBER 2023**

Treasury

The Finance Division is responsible for maintaining accounting and cashflow as it relates to the city treasury, monitoring securities held by the City and investing idle cash to provide safe investments while maximizing interest earnings. Currently, the City has \$92,743,370 invested in CD's and \$300,000 in a liquid money market.

<u>Investments</u>	<u>Transactions</u>	<u>Amount</u>
CD's Matured	4	\$13,368,740.00
CD's Purchased	2	\$4,254,370.00
PFMM Deposit	0	\$0.00
PFMM Withdrawal	0	\$0.00
CD/Investment Interest		\$171,453.46

FY23 Audit

The auditors were here the week of September 25th to complete most of the audit field work. The process for financial statement reporting was started in June and was completed in September prior to the auditors arriving. As part of the financial statements, the City's share of net pension liabilities for IPERS and MFPRSI were included as part of the new GASB 68 requirements. In addition, the OPEB liability was also recorded as part of the new GASB 75 requirements.

The Annual Comprehensive Financial Report will be completed in October and will be submitted to the Government Finance Officer Association (GFOA) under the Excellence in Financial Reporting program. The state required Annual Financial Report will also be filed in October with the State Auditor's Office.

Capital Improvements Plan

All departments were asked to submit their FY2024-2029 Capital Improvement Plan (CIP) requests. The preliminary CIP schedule will be compiled in October.

Miscellaneous Financial Activities

For September, 45 payroll checks and 705 direct deposits were processed. Accounts receivable were processed and 240 invoices were mailed out to customers. 1,641 transactions for accounts payable were processed and approved by the City Council for payment and 505 checks were mailed out to vendors.

FINANCE & BUSINESS OPERATIONS

HUMAN RESOURCES
September 2023

SUMMARY OF PROJECTS, TRAINING & STAFF ACTIVITIES

- DEI specialist helped ADA team complete an assessment of The Falls Aquatic Center to get a scope of accessible programs and services as part of ongoing work for an ADA self-assessment and transition plan.
- Management Training was held September 14th, guest speaker Robert Frederick, Director of Career Services/UNI, presented on “The Future of Work”.
- “REQUIRED Tools to Deal With Difficult and Upset People” training, was conducted September 12-27 for all City employees.
- Risk Management Committee meeting was held September 20th
- Reviewed 6 contracts/agreements for required insurance
- Review and follow-up of twelve public event permits
- Recruitment/Employment tasks related to:
 - FT positions: City Clerk, Civil CAD/GIS Technician, Community Services Supervisor, Engineering Technician II, Equipment Mechanic, Information Systems Technician II, Principal Engineer, Public Safety Officer, Senior Librarian, Traffic Technician, Wastewater Treatment Plant Operator I, and Water Reclamation Supervisor
 - PT positions: Community Service Officer, Community Services Specialist, Content Coordinator, Hearst Education Coordinator, Hearst Front Desk Assistant, Laborer (Cemetery/Parks), Library Assistants (Circulation, Community Center & Reference), Maintenance Workers (Refuse), Office Assistant-Police Records, Police Reserve (external and internal, POC/paid on call)
 - Seasonal/Special Purpose/Misc. positions for Community Development, Finance & Business Operations, and Public Works departments: (Aquatics, Tourism Intern, Recreation Front Desk and Programming, Seasonal Laborers, and contracted Custodians)
 - Final coordination for September engineering career fairs at Iowa State University and University of Iowa was completed. Discussion continued with staff and legal regarding PERM/Green Card processing and additional information was provided related to an H-1B visa renewal
 - Management staff were provided annual information related to staff requests for Veterans Day off

BENEFITS & COMPENSATION

- FY23 health fund information was forwarded to the City’s benefit consultant, PDCM to assist with the September financial audit and State of Iowa 509A. The 509A actuarial certification and IBNR calculations were received from PDCM during August.
- Staff, in coordination with our benefits consultant, continued gathering pharmacy reports for review and consideration of upcoming 2024 pharmacy plan renewal options.

CIVIL SERVICE COMMISSION

- Preparations for and follow-up to the September 6th and 27th meetings were completed
- The testing process and documents, and candidate approval, for Public Safety Officer testing, were finalized and approved by the Commission

- The Information Systems Technician II questionnaire and rating form were finalized and reviewed by Carlson Dettmann, approved by the Commission with the testing process, and an internal candidate was approved to test
- Candidates were approved to test and the certified lists for Civil CAD/GIS Technician and Engineering Technician II were approved
- Approval of the updated interview questions and rating form for Equipment Mechanic was completed
- Water Reclamation Supervisor candidates were approved to test

HUMAN RIGHTS COMMISSION

- Preparations for and follow up to the September 11th regular commission meeting were completed
- Preparations for and follow up to the September 27th executive committee meetings were completed

**Finance and Business Operations
Information Systems Division
Monthly Report September 2023**

Summary of projects, training and staff activities

- Continued work on a new Laserfiche Public Portal to allow our Standard Municipal Index of City Documents viewable from our website.
- O365 Implementation
 - Working on integrating Library user accounts into our SharePoint site
 - Met to discuss Single Sign On integration for cloud-based software, which will ensure MFA for all access.
- Our staff worked with Public Safety creating an RFP for body worn and car camera replacements, contract negotiation began.
- Staff continues to assist in testing and project work for the County Wide dispatch software.
- Our staff worked with Berry Dunn and contract negotiations on the new finance system.
- New Surveillance Cameras were registered and set up for the Public Works recycling sites.
- Staff completed our second Disaster Recovery Test – imaging a new laptop from our DR Site not utilizing our network, validating we can access important data and software.
- Staff assisted where necessary with the remodel work at the Recreation Center.
- Network Administrator and Manager have kicked off a 12 week training course on Cyber Security Leadership.

Software Purchase/Installation/Upgrade Activities

- 42 software installations for 5 different departments
- Installed 5 new software for 1 departments

Equipment Purchase/Installation/Upgrade Activities/Repairs

- 11 new pieces of equipment purchased for 4 different department and inventory.
- 7 new equipment installations for 3 different departments.

Problem Resolution Activities & Assistance Activities

- 63 problem resolution or assistant activities took place for 9 different departments

Graphic Design Activities

- **Hearst Center:** miscellaneous event items/file assistance
- **Tourism:** Panthers on Parade poster, logo colors
- **Other:** website updates, social media maintenance/graphics/series, business cards, Cable TV graphics, promotional/communications graphics, laminating, miscellaneous changes to images and files, *Currents*, PS pink lights graphic, Contractor Connections, Rec posters, firearms cards, miscellaneous PS assistance

Channel 15 Programming Activities

- Cable TV Summary of projects

- This month we produced 6 public meetings, 9 High School Sporting Events, 2 Panther Sports Network productions, 1 new studio show, 3 City News shows, and 2 City of Cedar Falls Training sessions.
- Continued testing CFU TV app for Firestick TV apps and Androids.
- Met with Cedar Falls Schools officials to tour the new high school campus and plan for future infrastructure needs and cable installations at the new football stadium/track, gymnasium and auditorium areas.
- Met via Google Teams with UNI-Dome Facilities officials and the team with NDSU-TV to plan for the upcoming UNI versus North Dakota State football game. Multiple TV crews will be producing the game.
- Drone Flights
 - Island Park
 - University Avenue
 - Cedar River Recreational Project
 - Cedar Falls High School New Campus/Football Field
 - Cedar Falls Cross Country Rich Engel Classic at Birdsall Park

Geographical Information Systems (GIS) Activities

- GIS Summary of projects
 - Finished reviewing and updating all easements
 - Finished stormwater analysis for watershed analysis
 - Met with Planning to create a development map for 58/Viking corridor
 - Updated parcels in GIS and LAMA
 - Met with Parks to provide an exhibit for Paw Park expansion
 - Reviewed and updated an exhibit for 2024 sewer lining for CDBG
 - Discussed with UNI regarding an upcoming building project
 - Met with Waterloo to evaluate their enterprise licensing model for CF
 - Upgraded and patched GIS server software and applications
- Completed 10 web and database projects for 6 departments
- Attended HR training on dealing with difficult people
- Completed 8 different data requests for 4 entities
- Provided 9 maps for different 5 departments.
- Created 33 new addresses

**FINANCE & BUSINESS OPERATIONS
LEGAL SERVICES
September 2023**

REPORT FROM SWISHER & COHRT – SAM ANDERSON AND AUSTIN MCMAHON:

Traffic Court:

City Cases Filed: 198 (this number includes both City and State tickets)

Cases Set: 7 (Traffic) 1 (Code Enforcement)

Trials Held: 1 (Traffic) 0 (Code Enforcement)

REPORT FROM KEVIN ROGERS, CITY ATTORNEY

- Review, revise, drafting or advice on 5 agreements
- Advise on retainage payment – abandoned project
- Work on IRUA Agreement--HUD
- Advise on Committee meeting procedures

**FINANCE & BUSINESS OPERATIONS
PUBLIC RECORDS
SEPTEMBER 2023**

Public Records Activity

Staff prepared agendas, minutes, and electronic packets for two Regular City Council meetings and two Standing Council Committee meetings, one Planning & Zoning Commission meeting, and two Technical Review meetings. Meeting follow-up communications, minutes and legal documents were drafted, processed, recorded, and filed.

Responded to ten (10) requests for public records.

Licenses / Permits Processed & Issued

- 16 Pet licenses
- 3 Annual Paw Park permits
- 0 Poultry licenses
- 4 Public Event permits
- 0 Sidewalk Café permits
- 0 Table & Chairs permits
- 3 Mobile Merchant permits
- 0 Tree Trimmer Licenses
- 0 Dumpster Permits
- 4 Cemetery Interment Rights
- 12 Liquor licenses and beer/wine permits
- 0 Tobacco/Nicotine permit

The unemployment rates for the month of August 2023 were 3.4% for the Waterloo-Cedar Falls Metropolitan Area, 2.7% in Iowa, and 2.9% in the U.S.

Management/supervisory staff attended in-house Management Training. All other staff attended in-house training on Tools to Deal with Difficult and Upset People.

Parking Activity

City Council adopted Ordinance #3038, which established temporary long-term daily permits for monthly permit holders in municipal parking lots or facilities. The fee schedule was also updated to reflect the daily fee for these permits, and the permit portal was updated to allow permit holders the ability to purchase daily permits online.

A new agreement was completed and submitted to the Iowa Department of Revenue to participate in the Setoff program, allowing the City to continue to utilize collection of outstanding parking citations as an offset to any Iowa revenue payments, such as tax returns or lottery winnings of violators.

Enforcement

- 993 Parking citations issued.
- \$ 7,421.00 Citations paid.

Collection Efforts

- \$ 1,135.00 Collections from delinquent parking accounts.
- \$ 800.00 Vehicle immobilizations (16 vehicles).

Permits

- \$ 3,347.00 Parking permits issued (55).

Meter Collections

- \$ 87.42 Paid parking.

**FINANCE & BUSINESS OPERATIONS
LIBRARY & COMMUNITY CENTER
SEPTEMBER 2023**

Library Activity

Usage Statistics	July 2023	August 2023	August 2022
Customer Count	17,107	16,066	14,604
Circulation	39,369	37,722	38,303
Event Attendance	2,126	598	92

Special events in September included the following:

- Wonderful Wind for youth in collaboration with ISU Extension
- Author talk with local author Cherie Dargan about her book, *The Gift*
- Teen movie night
- Movie Matinee for adults

Community Center Activity

Programs at the Community Center included line dancing, cards, billiards, senior fitness classes, live music, and ceramics. Rentals in September included a bridal shower.

City of Cedar Falls
 Community Development
 Inspection Services Division
 Monthly
 Sep-23

Total for Month \$6,000,811.00
 Total for Fiscal Year \$14,721,165.00
 Total Same Month - LAST YEAR \$4,525,886.00
 Total for Fiscal Year - LAST YEAR \$13,912,249.00

Construction Type	Monthly Summary						Yearly Summary					
	Issued	Dwelling Units	Valuations	Fees	Working W/O Permit Fees	Re-inspection Fees	Issued	Dwelling Units	Valuations	Fees	Working W/O Permit Fees	Re-inspection Fees
Single Family New Construction	9	0	\$2,822,231.00	\$20,525.80	\$0.00	\$0.00	21	0	\$7,743,667.00	\$52,634.60	\$0.00	\$0.00
Multi-Family New Construction												
Res Additions and Alterations	128	0	\$4,798,159.00	\$31,041.15	\$0.00	\$0.00	293	0	\$4,491,067.00	\$71,017.60	\$0.00	\$0.00
Res Garages	3	0	\$44,455.00	\$845.00	\$0.00	\$0.00	13	0	\$175,644.00	\$3,216.00	\$0.00	\$0.00
Commercial/Industrial New Construction	5	0	\$600,000.00	\$5,085.00	\$0.00	\$0.00	5	0	\$600,000.00	\$5,085.00	\$0.00	\$0.00
Commercial/Industrial Additions and Alterations	14	0	\$725,966.00	\$8,069.00	\$0.00	\$0.00	38	0	\$1,425,287.00	\$16,744.60	\$0.00	\$0.00
Commercial/Industrial Garages												
Churches							1	0	\$2,000.00	\$25.00	\$0.00	\$0.00
Institutional, Schools, Public, and Utility	1	0	\$10,000.00	\$234.00	\$0.00	\$0.00	3	0	\$248,500.00	\$1,645.80	\$0.00	\$0.00
Agricultural/Vacant							1	0	\$35,000.00	\$503.00	\$0.00	\$0.00
Plan Review	7	0	\$0.00	\$5,379.00	\$0.00	\$0.00	25	0	\$0.00	\$10,608.50	\$0.00	\$0.00
Total	167	0	\$6,000,811.00	\$71,178.95	\$0.00	\$0.00	400	0	\$14,721,165.00	\$161,480.10	\$0.00	\$0.00

City of Cedar Falls
 Community Development
 Inspection Services Division
 Monthly Report for:

Construction Type	Monthly Summary				Yearly Summary			
	Issued	Dwelling Units	Valuations	Fees	Issued	Dwelling Units	Valuations	Fees
Electrical	60	0	\$0.00	\$5,551.80	177	0	\$0.00	\$15,208.40
Mechanical	56	0	\$0.00	\$4,546.00	276	0	\$0.00	\$22,977.00
Plumbing	79	0	\$0.00	\$5,709.00	220	0	\$0.00	\$18,291.50
Refrigeration								
Total	195			\$15,806.80	673			\$56,476.90

Constructor Registrations	Monthly Summary				Yearly Summary			
	Issued	Dwelling Units	Valuations	Fees	Issued	Dwelling Units	Valuations	Fees
Electrical					4	0	\$0.00	\$600.00
Mechanical					1	0	\$0.00	\$150.00
Plumbing								
Refrigeration								
Total	0			\$0.00	5			\$750.00

Building Totals	167	0	\$6,000,811.00	\$71,178.95	400	0	\$14,721,165.00	\$161,480.10
Grand Total	362	0	\$6,000,811.00	\$86,985.75	1078	0	\$14,721,165.00	\$218,707.00

**PLANNING & COMMUNITY SERVICES DIVISION
MONTHLY REPORT
September 2023**

MONTHLY MEETINGS:

Planning & Zoning Commission – A meeting was held on September 13.

September 13, 2023 Meeting			
Applicant	Project	Recommendation	Action Taken
Friends of Pettersen Plaza	College Hill Neighborhood Design Review – Artwork at Pettersen Plaza (DR23-002)	Approval	Recommended approval to City Council
Randy Howe, Owner; Bradley Best, Peters Construction	PC-2 Site Plan – 702 LeClair Street (SP23-009)	Approval	Recommended approval to City Council
BRL Development, LC	MU District Master Plan Amendment – Pinnacle Prairie Townhomes, Phase I (MP23-004)	Approval	Recommended approval to City Council
City of Cedar Falls	Easement Vacation – W. Viking Road Industrial Park Phase V, Lots 17 & 18	Approval	Recommended approval to City Council
Cedar Falls City Council	Zoning Code Text Amendment – On-Street Parking as Shared Parking (TA23-004)	None	Recommended disapproval
BKND, Inc. Owner; CGA Engineering, Engineer	RP Master Plan Amendment – Autumn Ridge Development (MP23-002)	Approval, subject to conditions	Recommended disapproval
No Meeting was held September 27, 2023			

Group Rental Committee – Meetings were held on September 5 and September 19.

Address	Units	Owner	Requested Occupancy	Approved for	GRC	BRHA
115 Tremont	1	Joanna Badaczewska	1 adult	2 adults with stipulations	9/5/2023	NA
221 Franklin	4	Germaine Ndoutoume	3 adults	3 adults with stipulations	9/5/2023	NA
700 W Ridgeway #614	1	Hunny Homes LLC	2 adults	2 adults with stipulations	9/5/2023	NA
1405 Starview	1	Jon McWhorter & Chad Malloy	2 adults	2 adults with stipulations	9/5/2023	NA

2116 Virgil	1	Bruce Newton	2 adults	2 adults	9/5/2023	NA
2715 Horseshoe	1	Owitt Investments LLC	2 adults	2 adults with stipulations	9/5/2023	NA
1609 Lilac	1	James David Welton	2 adults	2 adults	9/5/2023	NA
1404 Olive	1	Noland Tomlinson	3 adults	3 adults	9/5/2023	NA
1803 College	1	Dolly's Rentals LLC	4 adults	4 adults	9/5/2023	NA
2109 Main	1	Bryce and Hanna Steiert	3 adults	3 adults	9/5/2023	NA
4114 High	1	Besties Investies LLC	4 adults	2 adults based on previous GRC ruling	9/5/2023	NA
8009 University	2	Zach Beyerick	7 adults	6 adults	9/5/2023	NA
2115 Tremont	1	Eric Myszka	3 adults	3 adults with stipulations	9/19/2023	NA
2704 College	3	Mark lehl	10 adults	9 adults	9/19/2023	NA
4318-4320 Cherrywood	2	Hanna Steiert	3/unit	Need more information	9/19/2023	NA

Board of Rental Housing Appeals – There was no scheduled meeting.

Board of Adjustment – There was no scheduled meeting.

Other Commissions, Board Meetings & Staff Liaison Responsibilities:

	Date	Notes/Actions
Bicycle and Pedestrian Advisory Committee	9/5/23	Aldina from INRCOG provided a summary of the three grants that the MPO is working on. The committee discussed subcommittees assigned to develop recommendations regarding walkability and sharrows. Matt Tolán provided an update on the anticipated trail disruptions of the River Project and covered various items on the list of trail concerns. The committee is considering putting together a priority list of projects they hope to be considered by Council at goal-setting.
College Hill Partnership	N/A	Meeting cancelled.
Historic Preservation Commission	9/12/23	The CLG grant application for Overman Park District application is still not available from the state office. The commission did not have any updates to share on the digitalization of the resource project, but they mentioned that

they have a possibility of getting a paid internship from UNI to help them digitize resources. The Commission also discussed the possibility of adding links to HPC events on V&T website to attract more traffic to HPC webpage. The Commission brainstormed four different future educational projects, including looking at developing a “Main Street 360” style digital page, looking into historical houses along 2nd Street, Sartori park area and North Cedar Neighborhood. The commission will be finding more information on these topics to finalize a project.

Housing Commission

9/20/23

The Housing Commission recommended that City Council approve the rental housing rehab proposed on 4th Street. Discussion of the recommendations from the Housing Needs Assessment- members prioritized and color coded each recommendation (green-recommend moving forward, yellow-move forward later or when funding is available, or red-wait to work on this or does not involve them. The commission was interested in seeing allowance of more housing choices including ADU’s which would involve changes to the building and zoning codes. The commission was interested in having conversations with the development community on code changes and would request to be part of that discussion (at least have a liaison from the Housing Commission in on the discussions). They also wanted to see the Housing Trust Fund move forward.

Community Main Street Design Committee

N/A

No meeting was held in the month of September.

North Cedar Neighborhood Association (NCNA)

8/14/23

NCNA invited Jake and Carol Yates to present at the meeting to discuss the Grow Solar Cedar Valley project to help connect a contractor to the property owners that are interested in solar panels.

NCNA provided updates on when the decorative light on Center Street will be fixed. They are also creating partnerships to have more events in North Cedar.

Parking Tech Committee

N/A

No meeting was held in the month of September.

LAND USE INQUIRIES AND PERMITTING

- 296 general inquiries, including walk-ins, and staff responses with information/assistance.
- 90 land use permits were issued.

OTHER PROJECTS FOR SEPTEMBER INCLUDED:

- Code and bylaws for the Bicycle and Pedestrian Commission were approved by Council on September 18th.
- The Federal Rail Administration is expected to publish another notice of funding opportunity this Fall for the Railroad Crossing Elimination Grant which the City applied for in Fall 2022. Preparations are underway to update our application, include additional partners, and resubmit by the anticipated deadline.
- Ongoing effort to address enforcement of rental paving ordinance.
- Working on the Major Thoroughfare Plan and related street standards and associated subdivision code street connectivity standards.
- Various enforcement actions related to zoning and rental code violations.
- Construction on the Cedar River Recreation Project began in mid-September.

ECONOMIC DEVELOPMENT:

- Continued coordination with consultant on design work for the expansion of the West Viking Road Industrial Park.
- Met with an existing Cedar Falls business regarding expansion plans in the Cedar Falls Industrial Park.
- Attended monthly Cedar Falls Economic Development Corporation board of directors meeting.
- Attended quarterly Good Morning Cedar Valley event hosted by Grow Cedar Valley.
- Provided industrial park site information for an out of state company looking to potentially locate in Iowa.
- Met with an out of state business looking to do a new project in the Cedar Falls Industrial Park.
- Began drafting legal documents for a new industrial park project to be located within the West Viking Road Industrial Park.
- Prepared a development agreement for a proposed project in the West Viking Road Industrial Park.

CDBG

- Work with INRCOG on administering the funds for projects and service agencies based on the Annual Action Plan – sidewalk infill project on Walnut Street, housing rehab, neighborhood tree planting.
- HUD approved the FY24 Annual Action Plan.
- Work with Waterloo on HOME allocations and additional funding through ARP.
- Continue to work on the next 5-year Consolidated Plan, partnering with Waterloo as a consortium, as required by HUD. City Council approved a Memorandum of Understanding with Waterloo outlining the agreement on cost per City, and when Cedar Falls will provide their share of the costs.

HOUSING CHOICE VOUCHER PROGRAM

Waiting List	732	Rent Subsidies (HAP payments)	\$98,092
New Applications Taken	25	Utility Payments	\$ 1,891
Units under Contract	180	Admin Fees	\$ 15,126
Initial Vouchers Issued	2	Pulled from Waitlist	7
Current Open Vouchers	27	Top of List Letters currently out	2
New Admissions	6	Lease Up Goal	220

Ongoing

- All active files have been scanned. Continuing to scan in terminated files.
- Added new landlords
- Continuing to issue new vouchers/pulling from waitlist

ADD A DOLLAR REPORT

There were 4 applications received for utility assistance in September for a total of \$1235.34 paid out. There was a balance of \$57,539.86 left as of September 31, 2023.

RECREATION & COMMUNITY PROGRAMS Monthly Report for September

Administrative:

- Started Fall/Winter/Spring operating hours at the Rec.
- Staff attended Management Training for Supervisors.
- Staff also attended “Tools to deal with difficult people” seminar training.
- The Park and Rec Commission had its monthly meeting at Washington Park.
- Worked with the IT Division and Public Works to start a front desk remodel.
- Held an Office Assistant meeting to go over new and all policies and procedures.

Rec & Fitness Center	August	September
Rec Center Daily Admission	\$2,373.60	\$2,869.21
Rec Memberships Sold	\$19,221.07	\$20,968.08
Daily Member Check In	8,537	7,876
Beach House Reservations	9	6
Shelter Reservations	87	106
Pickleball Court Reservations	28	26
Dance	N/A	24

Aquatics:

- Hosted three indoor swim meets this month.
- Work has continued to winterize the facility for the year.

Participation	2023 Indoor	2022 Indoor	2023 Falls	2022 Falls
Swim Passes Sold	14	18	0	0
Open Recreational Swimming/Lap Swimming	335	529		
Aquatic Program Usage (swim clubs, lessons, lifeguarding, training)	1,428	1,054		

Recreation Programs:

- Fall programs are underway.
- Record number of Flag Football participants registered.
- 429 hours of total ballfield usage which is up from 248 a year ago.

Program	Enrolled/ est. team members	Meetings /Games	2023 Contacts	2022 Contacts
Youth Volleyball 4th – 6th	96	4	384	368
Flag Football 1st & 2nd	180	10	1,800	1,970
Flag Football 3rd & 4th	215	10	2,150	2,090
Flag Football 5th & 6th	151	10	1,510	1,570
Flag Football 5th & 6th Girls	29	10	290	N/A
Adult Pickleball League	2	40	160	N/A

Fitness/Wellness:

- We are excited to kick off our fall fitness schedule.
- We offered a “free week” to fitness classes to try to draw in new members.
- Wellness had its “Know your Numbers” challenge which was the first of the year.

Fitness/ Wellness	2023 Participation	2022 Participation
Fitness Classes Offered	208	200
Fitness Class Attendance	2,225	1,753
Personal Training Sessions	94	64
Massages:	54	66
Child Care	37	56
Rec Facility Rentals	20	1

CEDAR FALLS TOURISM & VISITORS BUREAU Monthly Report – September 2023

MEETINGS/CONVENTIONS/SPORTS/GROUPS

- Cedar Falls hosted the Gideons Conference, Iowa Parks & Recreation Conference, and more for an estimated economic impact of over \$118,035 for September events that had bureau engagement.
- Secured two new meetings/events for 2024.
- Generated five new leads, hosted two site visits, and submitted two proposals for potential future events.
- Worked on a new meeting and convention outreach campaign.

LEISURE

- Hired Keri Miller as new tourism content coordinator.
- Secured 25 Panthers on Parade sponsors and received 43 artist submissions.
- Digital ad campaign is underway promoting Stay & Play in Cedar Falls.
- Work continues on the 2024 Cedar Falls Visitor Guide.
- Featured on Travel Iowa social media three times.
- Hosted outdoor recreation travel influencer through Travel Iowa’s Soul of Iowa campaign.
- Promoted Cedar Falls on KXEL.

COLLABORATION

- Staff attended the Upper Midwest Convention & Visitor Bureau conference.
- Approved to become an Iowa Welcome Center Partner Site and updated listings on Travel Iowa web site.
- Volunteers provided visitor information at UNI Family Day and UNI Visit Days.
- Staff volunteered with the Downtown District Street Party.
- Staff assisted with Cedar River Recreation Project Groundbreaking.
- Staff assisted with Cedar Valley Trail Ribbon Cutting.
- Attended Iowa Travel Industry Partners and Travel Iowa virtual meetings.
- Attended CV Trails Partnership meetings.
- Published Hospitality Highlights newsletter x4.

	September 2023	September 2022
Visitor Center Traffic	353	524
Website Traffic + CV365.com	10,230	9,437
Facebook	10,856	9,718
Instagram	2,675	2,363
LinkedIn	758	464
Visitor Guide Distribution	1,045	2,063
Ad Campaign Impressions	56,608	n/a
Volunteer Hours	17	26

CEDAR FALLS CULTURAL PROGRAMS

Monthly Report | September 2023
Cory Hurless (she/her), Cultural Programs Supervisor



Teen Art Club, Café Outreach Partners with the Community Center, the Moon Festival collab with UNI

HEARST HIGHLIGHTS

- The Thursday Painters 75 Years of Creating Together art show continued in September. Preparations underway for the next exhibitions.
- The Hearst Education Team facilitated artmaking activities for Artapalooza in September serving up fun and advertising our programming to **350+** individuals who stopped at our Hearst tent.
- The Songbook Trio made their continued their series in September, playing classic Americana tunes to an **audience of 64.**
- Final Thursday Author Series continued on September 28 with an amazing Q&A with Apache Iowa poet/author Darcie Badger. **The total audience for this in person and virtual event was 48.**
- Outreach in August continued for Northstar and the Community Center.
- The Hearst collaborated with the UNI International Engagement Office to put on a Mid-Autumn Moon Festival, celebrating with sharing of Moon Cakes and painting lanterns to **115 attendees.**
- Intro to Watercolor, Intro to Guitar, and Surface Design classes started in September, along with resuming of our Wheel Class series.
- Teen Art Club resumed classes in September.
- Celtic duo Triflemore performed at the Hearst on September 7, and Midday Melodies started back up at the Hearst in September.
- The Red Herring Theater performed "All the Natalie Portmans" to a full house of **85 attendees**

Hearst By The Numbers

Hearst Center for the Arts Activity Report - Cultural Division FY24			
	July	August	September
OVERALL ATTENDANCE			
# of Days Open to Public	27	29	26
Door Counter + any virtual events	1574	1688	1021
Sculpture Garden (est.)	375	350	300
Average visits per day	72.19	70.28	50.81
FREE SERVICES - ATTENDANCE DETAIL			
Exhibition (walk-in)	284	430	247
Special Events (lectures, concerts, film, performance, free workshops)	206	574	208
Regular Monthly Public Programs (Final Thursday, Mid-day Melodies,)	328	103	151
Community Meetings (ACB, Friends, etc.)	22	23	12
Thursday Painters + Majong (add both together)	115	145	119
Tours	0	0	0
Total Free Services Attendance	955	1275	737
OUTREACH & VOLUNTEER SVC.			
Volunteers (total number)	6	6	4
Volunteer Hours	30.5	15.25	1
Offsite Outreach Attendance	64	174	359
Offsite Outreach Number of Events	2	2	2
PAID SERVICES - ATTENDANCE DETAIL			
Family Workshops	0	0	0
Youth Classes	0	0	13
Adult Classes	72	43	88
Messy Mornings	0	0	49
Camps	522	322	0
Birthday Parties	0	0	0
Rentals	0	21	65
Ceramics Lab	20	2	24
Total Paid Services Attendance	614	388	239
MEMBERSHIPS			
Total Friends Memberships	258	273	278
New/Renewed this month	8	18	5
Total Revenue from New Memberships	\$450	\$1,195	\$235
DIGITAL TRAFFIC			
E-News Subscriptions	1,063	1,083	1,085
Newsletter click throughs	29	74	70
Facebook Followers	3,366	3,411	3,439
Instagram Followers	1,158	1,172	1,178
Web views	1,133	1,149	892
PRESS, # OF OCCURENCES			
Newspaper article	1	2	1
Radio interviews	0	0	1
Press Releases	0	0	0
Social Media Paid ads	6	9	1
GRANT ACTIVITY			
Number of Applications	1	1	1
Funds Asked for	\$10,000.00	\$3,000.00	\$3,000.00

ENGINEERING DIVISION

Type	Project No.	Project	Description	Status	Budget	Contractor/ Developer
Alley/Storm Water	RC-000-3298	2023 Alley Reconstruction	Reconstruction	Active	\$256,640.00	Engineering Division
Bridge	BR-106-3215	Olive Street Box Culvert	Box Culvert	Active	\$1,160,000	PCI/AECOM
Flood	FL-033-3088	Cedar River Safety & Recreation	Recreation	Active	\$6,300,000	PCI/Riverwise
Sanitary	SA-002-3182	Oak Park Sanitary Sewer	Sanitary Sewer	Active	\$800,000	PCI/WRF/ Snyder
Streets	RC-000-3299	2023 Street Construction	Reconstruction	Active	\$2,664,000.00	PCI
Streets	CP-197-3244	Ashworth Drive Extension	New Construction	Active	1,249,087.31	Engineering Division
Streets	RC-092-3271	Cedar Heights Area Reconstruction Phase 1A	Reconstruction	Active	\$3,400,000	AECOM
Streets	RC-173-3228	Greenhill Road & South Main Intersection Improvements	Reconstruction	Active	\$3,400,000	Shive Hattery
Streets	RC-000-3283	Main Street Reconstruction	Reconstruction	Active	\$29,900,000.00	PCI
Streets	RC-000-3240	27th Street Improvements	Reconstruction	Active	TBD	AECOM
Subdivision	SU-364-3189	W. Viking Industrial Park	New Construction	Active	\$8,700,000	Snyder
Sidewalk	SW-000-3301	2023 Sidewalk Assessment	Sidewalks & Trails	Contracts	TBD	Engineering Division
Streets	RC-362-3212	W. Viking Road Recon	Reconstruction	Design	TBD	Snyder
Alley/Storm Water	RC-000-3268	2022 Alley Reconstruction	Reconstruction	Final Out	\$508,133.06	Engineering Division Owen Contracting
Sidewalk	RT-000-3217	2021 CDBG INFILLS	Sidewalks & Trails	Final Out Remains	\$181,492	OEL/Engineering Division
Sidewalk	SW-000-3217	Union Road Trail	Sidewalks & Trails	Final Out Remains	\$510,299	Engineering Division/Snyder
Sidewalk	SW-000-3293	2022 Sidewalk Assessment	Sidewalks & Trails	Final Out Remains	\$49,143.69	Iowa Flatworks
Storm Water	ST-000-3252	2021 Permeable Alley	Storm Water	Final Out Remains	\$107,500	Engineering Division Benton's
Streets	RC-000-3272	2021 Street Construction	Street Repair	Final Out Remains	\$4,030,000.00	Engineering Division PCI
Streets	RC-000-3230	2022 Street Construction	Street Repair	Final Out Remains	\$3,266,000.00	Engineering Division PCI
Streets	SC-000-3311	2023 Seal Coat	Resurfacing	Final Out Remains	\$200,000	Engineering Division
Streets	RC-000-1963	W. 1st Street Reconstruction	Reconstruction	Final Out Remains	\$6,500,000	Engineering Division Snyder & Associates
Storm Water	ST-115-3147	University Ave Biocell	Storm Water	Punch List Remains	\$108,647	Benton's Sand and Gravel
Streets	RC-000-3171	Cedar Heights Drive Recon.	Street Repair	Punch List Remains	\$6,000,000	Snyder
Streets	RC-000-3242	Downtown Street-Scape & Reconstruction Phase II	Reconstruction	Punch List Remains	\$2,450,000	Snyder K. Cunningham
Streets	MC-000-3206	Center Street Street Scape	Recon	Punch List Remains	TBD	Engineering Division Foth

ENGINEERING DIVISION

<i>Project No.</i>	<i>Project Title</i>	<i>Description</i>	<i>Status</i>	<i>Budget</i>	<i>Contractor/ Developer</i>
TBD	Arbors Fifth Addition	New Subdivision	Construction Plan Review	-----	Skogman/CGA
TBD	Hidden Pines	New Subdivision	Construction Plan Review	-----	LGC/Fehr Graham
SU-442-3165	Autumn Ridge 10th Addition	New Subdivision	Construction Underway	-----	BNKD Inc./CGA
TBD	West Fork Crossings	New Subdivision	Construction Underway	-----	ISG
SU-217-3193	Western Homes 10th Addition	New Subdivision	Construction Underway	-----	Claassen/Western Homes
SU-330-3151	Arbors Fourth Addition	New Subdivision	Maintenance Bond	-----	Skogman/CGA
SU-445-3021	Greenhill Village Estates	New Subdivision	Maintenance Bond	-----	Nelson Construction & Development
SU-379-3207	Pheasant Hollow 7th Addition	New Subdivision	Maintenance Bond	-----	CGA
SU-168-3187	Prairie Winds 5th Addition	New Subdivision	Maintenance Bond	-----	Brian Wingert CGA
SU-413-3199	Terraces at West Glen, New Aldea West Campus, 1st Addition	New Subdivision	Maintenance Bond	-----	New Aldea/Fehr Graham
SU-413-3199	Terraces at West Glen, New Aldea West Campus, 2nd Addition	New Subdivision	Maintenance Bond	-----	New Aldea/Fehr Graham
SU-217-3193	Western Homes 9th Addition	New Subdivision	Maintenance Bond	-----	Claassen/Western Homes
SU-454-3257	Wild Horse 5th Addition	New Subdivision	Maintenance Bond	-----	CGA
SU-454-3257	Wild Horse 6th Addition	New Subdivision	Maintenance Bond	-----	CGA
SU-440-3239	Autumn Ridge 9th Addition	New Subdivision	Preliminary Plat	-----	CGA
SU-184-3160	Greenhill Village Townhomes II	New Subdivision	Preliminary Plat	-----	Panther Farms/CGA

ENGINEERING DIVISION

<i>Project</i>	<i>Description</i>	<i>SWPPP Status</i>	<i>Detention Calcs Status</i>	<i>Developer/ Engineer</i>	<i>Project Status</i>
918 Viking Road	918 Viking Road	Approved	-----	Dahlstrom	Active
Community United Child Care	Nordic Drive	Approved	Approved	CUCCC	Active
D&D Midwest Investments	5630 Westminster Drive	Approved	Approved	VJ	Active
Creekside Condos	Cedar Heights/Valley High	Approved	Approved	Larson/Fehr Graham	Active
High School	W 27th Street	Approved	Approved	City of Cedar Falls/AECOM	Active
McWing Storage Units	3015/3035 Capital Way	Approved	Approved	Owner	Active
Midway Drive Storage Units	3717 Midway Drive	Approved	-----	Owner/VJ	Active
Pinnacle Prairie Senior Living	Prairie Parkway	Approved	Approved	Nelson/Axiom	Active
River Rec Area	Cedar River	Approved	-----	City of Cedar Falls	Pending Start
The Cove at Spruce Hills	Spruce Hills Dr	Approved	-----	Owner/Snyder	Active
Veridian Credit Union	Brandilynn Boulevard	Approved	-----	Veridian	Active

Department of Public Works

Operations and Maintenance Division

Monthly Report for September 2023

Streets Section:

- Street sweeping took place during the month utilizing two sweeping units.
- Performed concrete modification on 3rd St at City Hall and Bike Tech
- Permanent repairs of Two (2) utility repair cuts were performed.
- Performed several sanitary and storm sewer structure and street panel repairs
- Completed repairs to cedar river dam gate #1

Traffic Operations:

- 113 traffic control signs and labels were repaired or replaced
- 38 signal repairs were conducted throughout the month
- Began training with the City's new traffic technician
- Set up crosswalk signage and painted lines on 12th & Clay St
- Installed outdoor emergency siren enhancements at 7th & Clay

Fleet Maintenance:

- 1,021 transactions were recorded through the City's fuel dispensing sites
- Used 12,622 gallons of fuel (6,020 ethanol, 6,602 diesel)
- 111 work orders were processed through the fleet section for the month
- Fleet staff assisted with the Cedar River dam repair

Public Buildings:

- Completed various repairs and maintenance throughout public buildings.
- Managed moving of weight equipment from the Rec Center
- Performed several building modifications to accommodate MercyOne paramedic equipment

Parks:

- Assisted with repairs at Place to Play Park
- Organized and prepared for fall tree planting
- Performed repairs at Little Red School House
- Aerated and overseeded ball diamonds
- Performed routine park inspection and maintenance including trail repairs and sweeping

Cemetery:

- Performed twelve (12) interments; Eight (8) at Greenwood Cemetery, three (3) at Fairview Cemetery, and one (1) at Hillside Cemetery
- Spaces sold; One (1) at Hillside Cemetery, five (5) at Fairview Cemetery

Refuse:

- 620 tons of residential solid waste was collected. 485 three-yard container dumps were recorded. Crews responded to 86 residential bulk item collections
- Crews collected 54.5 tons of yard waste from curbside collection
- The Transfer Station hauled 70 loads of solid waste to the Black Hawk County Landfill totaling 1,023.5 tons.
- Recycling totals were not available at the time of report

DEPARTMENT OF PUBLIC WORKS
WATER RECLAMATION / SEWER DIVISION
MONTHLY REPORT - SEPTEMBER 2023

PLANT OPERATIONS

Water Reclamation Facility performance was very good for the month. All permit effluent requirements were met, and flows continue to be extremely low, with a 3.33 million gallons per day (MGD) average, below last year's average flow of 4.01 MGD and the five-year average flow of 5.70 MGD. These low flows are due to below average rainfall, leading to low inflow and infiltration.

PROJECTS

Hupp Electric removed pump & motor #2 from 17th Street Lift Station. This is a scheduled maintenance task to rehabilitate pumps on a rotating basis in order to keep our largest lift station operating efficiently.

Final Clarifier #2 was taken down for maintenance. This was required in order to repair a sludge valve that had failed.

WRF Staff performed the annual diffuser dye test to determine diffuser performance. All ports were determined to be operational, and mixing was uniform as required.

BIOSOLIDS

We were able to haul 208,000 gallons of liquid biosolids to local farm fields and another 197,000 gallons were dried through our dewatering system, put into storage and will be field applied later this fall.

4.7 tons of inorganic material were hauled to the landfill for disposal.

SANITARY SEWER SYSTEM CALLS & SERVICES

We received 529 sewer locate requests from the Iowa One Call system, 45 of which required field locating by WRF staff.

We received three residential sewer problem calls. All three were issues with the resident's private service line or plumbing.

There were four after hour emergency calls for lift station issues. All were quickly resolved.

We cleaned a total of 33,058 feet (6.3 miles) of sanitary sewer lines, more than last year's 5.5 miles and above the five-year average of 5.1 miles. This brings our total for the year to 40.6 miles.

WRF staff also televised 1.3 miles of sanitary sewer lines. This is more than last year's 0.7 miles and above the five-year average of 0.6 miles. This brings the total for the year to 8.2 miles.

INDUSTRIAL PRETREATMENT

The annual sampling inspection was conducted at PPG-Metokote. No violations were found.

The Tri-ennial survey was sent out to a large list of commercial and industrial facilities within the City limits. This survey is required and helps us to better understand the quality and quantity of wastewater discharged to the WRF by commercial and industrial facilities.

STAFF AND TRAINING

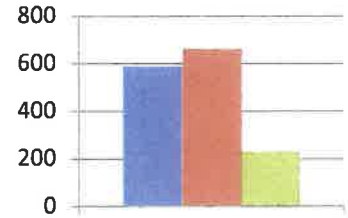
All WRF staff members attended "Tools to Deal with Difficult and Upset People Training."

Patty Tometich attended an annual Lab Symposium put on by the University of Iowa Hygienic Lab.

**DEPARTMENT OF PUBLIC SAFETY
MONTHLY REPORT
SEPTEMBER 2023**

CEDAR FALLS POLICE

<u>Police Statistics</u>	First Shift	Second Shift	Third Shift	Total
Calls for Service	591	663	230	1484
Traffic Stops	140	257	294	691
Arrests	19	19	55	93
Accidents	37	48	5	90

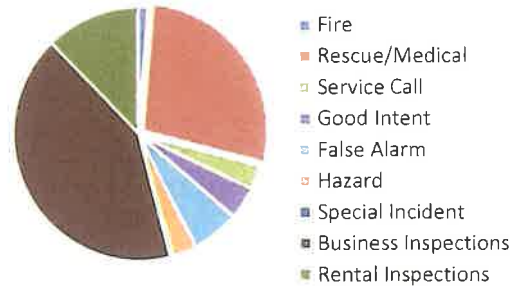


CEDAR FALLS FIRE

Fire Calls For Service Statistics

Fire	6
Rescue/Medical	126
Service Call	14
Good Intent	19
False Alarm/Call	28
Special Incident	2
Hazardous Condition/Spec	14
Business Occupancy Inspections	190
Rental/Residential Inspections	56

Fire Calls For Service



POLICE CALLS FOR SERVICE

Type of Incident (Monthly)	Jan '23	Feb '23	Mar '23	Apr '23	May '23	Jun '23	Jul '23	Aug '23	Sep '23	Oct '23	Nov '23	Dec '23
Group A Serious Crimes	106	93	133	117	120	129	99	117	88			
Group B Other Crimes	60	82	89	84	70	69	84	74	82			
Traffic Accidents	117	91	76	74	93	91	75	93	100			
Other Calls	1470	1486	1874	1753	1341	1350	1552	1455	1634			
CFS Totals	1753	1752	2172	2028	1624	1639	1810	1739	1904			

Type of Incident (per year)	2015	2016	2017	2018	2019	2020	2021	2022	2023
Group A Serious Crimes	1468	1469	1702	1467	1437	1407	1681	1548	
Group B Other Crimes	674	579	613	683	661	565	745	741	
Traffic Accidents	734	790	720	774	613	228	1030	1231	
Other Calls	13,828	12,573	13,244	13,936	14,819	14,590	15,856	16,631	
CFS Totals	16,704	15,411	16,279	16,860	17,530	16,790	19,312	19,917	

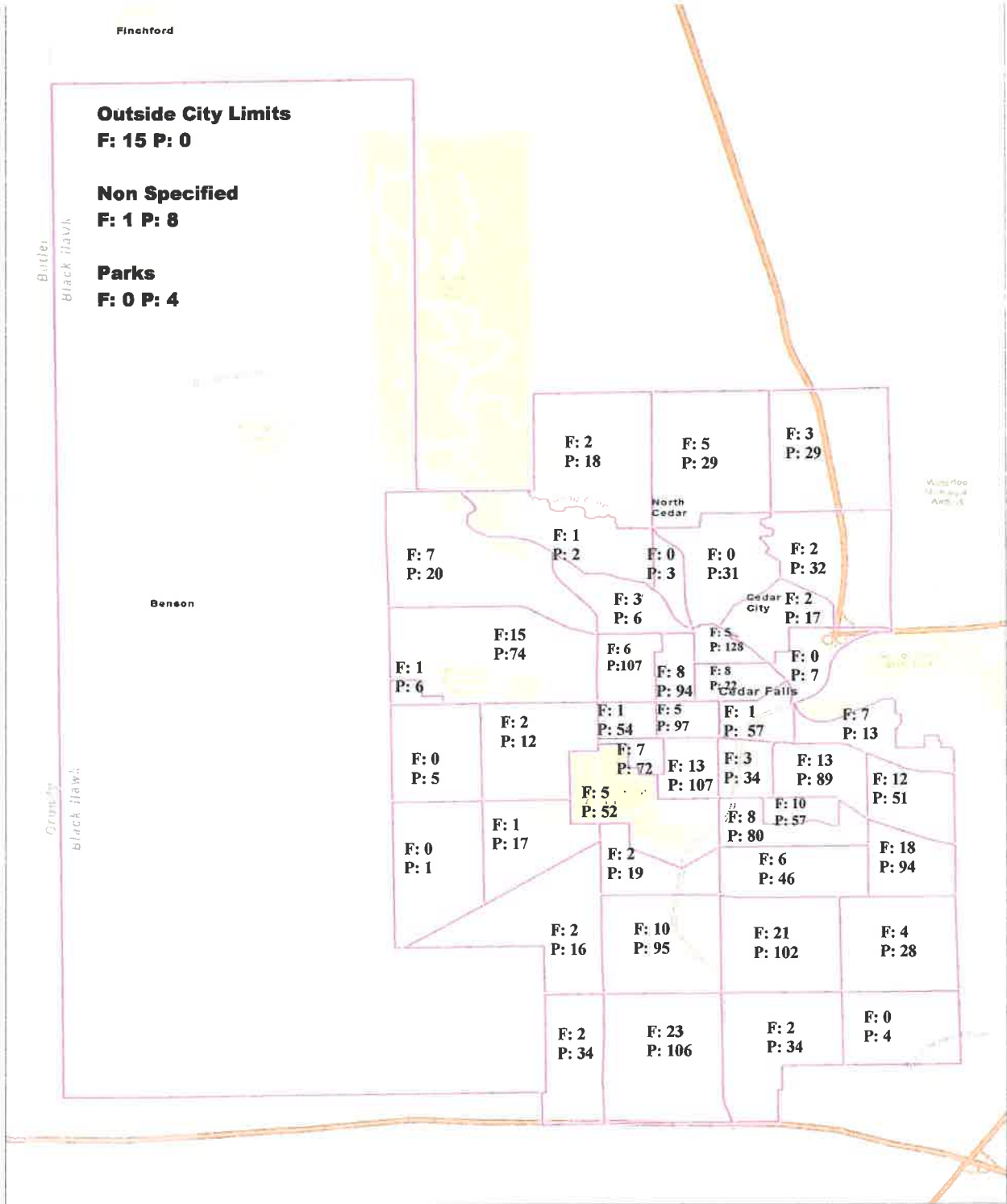
FIRE RESCUE CALLS FOR SERVICE

Type of Incident (Monthly)	Jan '23	Feb '23	Mar '23	Apr '23	May '23	Jun '23	Jul '23	Aug '23	Sep '23	Oct '23	Nov '23	Dec '23
Medical & Rescue	119	110	124	120	133	108	143	153	126			
Cancelled, False Alarms, Good Intent	36	28	40	40	55	44	59	45	47			
Fire, Heat, Hazard, Weather Related & Other	23	17	22	17	36	32	24	24	36			
Totals	178	155	186	177	224	184	226	222	209			

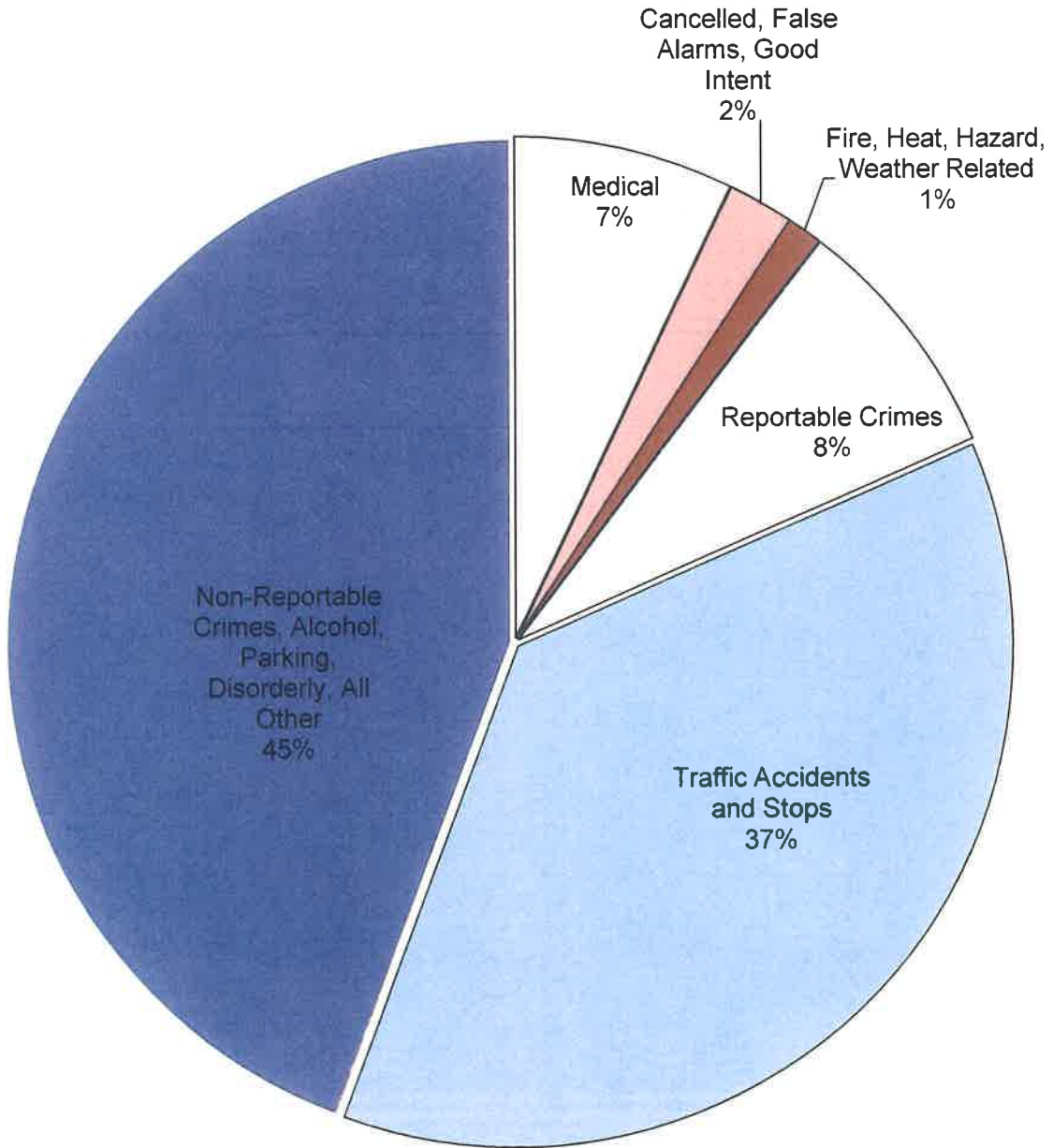
Type of Incident (per year)	2015	2016	2017	2018	2019	2020	2021	2022	2023
Non-Medical CFS	840	911	900	772	841	783	758	917	
Rescue / EMS Related	1367	1570	1437	1022	1272	1328	1541	1509	
Totals	2207	2481	2337	1794	2113	2111	2299	2426	

POLICE STATISTICS:	SEPT 2023	Total 2023
Group A Crimes		
Murder/NonNeg Manslaughter	0	0
Kidnapping/Abduction	0	2
Forcible Rape/Sodomy/Fondling	4	27
Robbery	0	1
Assault	21	194
Arson	0	1
Extortion/Blackmail	0	5
Burglary/B&E	7	103
Theft	27	377
Motor Vehicle Theft	0	24
Counterfeit/Forgery	2	21
Fraud	6	120
Embezzlement	0	0
Stolen Property	0	5
Vandalism	8	114
Drug Offenses	12	97
Incest	0	1
Porno/Obscene Material	0	4
Op/Pro/Asst. Gambling	0	3
Weapon Law Violation	0	6
Group B Crimes		
Disorderly Conduct	3	31
Driving Under Influence	16	208
Drunkenness	20	99
Non-Violent Family Offense	0	4
Liquor Law Violation	0	4
Runaway	0	12
Trespassing	5	22
All Other Offenses	28	305
Group A Total:	88	1104
Group B Total:	82	685
Total Reported Crimes:	170	1789
Traffic Accidents		
Fatality	0	1
Personal Injury	11	103
Hit and Run	16	151
Property Damage	73	571
Total reported Accidents	100	826
Calls for Service	19074	16424
Total Arrests	101	737

Cedar Falls Public Safety Grid Map



Cedar Falls Public Safety Experience Survey (SEPTEMBER 2023)



FIRE



POLICE



DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

CITY OF CEDAR FALLS, IOWA
 220 CLAY STREET
 CEDAR FALLS, IOWA 50613
 319-273-8600
 FAX 319-268-5126

INTEROFFICE MEMORANDUM

Financial Services Division

TO: Mayor Green & City Council Members
FROM: Lisa Roeding, Controller/City Treasurer
DATE: October 30, 2023
SUBJECT: FY2023 Annual Comprehensive Financial Report

The FY2023 Annual Comprehensive Financial Report will be reviewed at the Finance and Business Operations Committee meeting on November 6, 2023. Attached for your review are the following items:

FY2023 Annual Comprehensive Financial Report – This report includes the transmittal letter; the Independent Auditor’s Report; Management’s Discussion and Analysis; the audited financial statements for the year ending June 30, 2023; supplementary information; and statistical information about the City of Cedar Falls.

Management Letter – This document addresses any issues that the auditors noted during their engagement and also provides suggestions for improvement.

FY2023 Information to Comply with Government Auditing Standards and Uniform Guidance – This report contains the Auditor’s reports on the financial information and internal control as it relates to the Federal Financial Programs; a summary of the Auditor’s results; and the findings related to required statutory reporting.

The FY2023 Annual Comprehensive Financial Report will be on the Council Agenda for the November 6, 2023 Council meeting. City of Cedar Falls staff recommends that the City Council receive and file the FY2023 Annual Comprehensive Financial Report. After the Council meeting tonight, these reports will be filed with the State Auditor’s Office and sent to the appropriate agencies.

If you have any further questions regarding these audit reports or about our annual audit, please feel free to contact Jennifer Rodenbeck or myself.

cc: Jennifer Rodenbeck, Director of Finance & Business Operations



City of Cedar Falls, Iowa

**Annual Comprehensive
Financial Report
For the Fiscal Year Ended
June 30, 2023**

Prepared by the Department of Finance & Business
Operations

CITY OF CEDAR FALLS, IOWA

Annual Comprehensive Financial Report

**For the Fiscal Year Ended
June 30, 2023**

Prepared by:
Financial Services
Of
Finance & Business Operations

Lisa Roeding, CMFO
Controller/City Treasurer

**City of Cedar Falls, Iowa
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2023**

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DEPARTMENT OF FINANCE AND BUSINESS OPERATIONS

CITY OF CEDAR FALLS, IOWA

220 CLAY STREET
 CEDAR FALLS, IOWA 50613
 PHONE 319-273-8600
 FAX 319-268-5126
 www.cedarfalls.com

November 6, 2023

To the Honorable Mayor, Members of the City Council and Citizens of the City of Cedar Falls:

The City of Cedar Falls, Iowa (City) is required by the Code of Iowa to publish a complete set of audited financial statements presented in conformity with generally accepted accounting principles. Pursuant to these requirements, I am pleased to submit to you the Annual Comprehensive Financial Report of the City of Cedar Falls, Iowa, for the year ended June 30, 2023. This is the second Annual Comprehensive Financial Report completed in compliance with the Government Standards Board (GASB) Statements No. 87.

Management assumes full responsibility for the completeness and reliability of the information contained in the report, based upon a comprehensive framework of internal control that it has established for this purpose. Because of 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.

Eide Bailly, LLP, a firm of independent public accountants has issued an unmodified ("clean") opinion on the City's financial statements for the year ended June 30, 2023. Their opinion is included in the Financial Section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it.

The City is required to undergo an annual single audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Information to comply with the Uniform Guidance and "Government Auditing Standards" is included in another report under a separate cover.

PROFILE OF THE CITY OF CEDAR FALLS

The City, incorporated in 1854, is located in the northeastern part of the state, has a land area of 28.9 square miles and a population of 40,713. The City is empowered to levy a property tax on both real and

personal property located within its boundaries, and has the power by state statute to extend its corporate limits by annexation, which occur periodically when deemed appropriate by the City Council.

The City operates under a mayor-council form of government with an appointed city administrator. Policy-making and legislative authority are vested in the governing council, which consists of seven members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, setting goals, and approving mayor-appointed committees. The mayor is responsible for supervising the City Administrator. The City Administrator is appointed by the Council and serves as the chief administrative officer. The mayor and council members are elected on a nonpartisan basis. The Council consists of two council members elected at large and one council member elected from each of the five wards as established by ordinance, elected for terms of four years. The mayor is elected at large and to a two-year term.

The City of Cedar Falls provides many municipal services including fire and police protection, streets, garbage collection, parks, recreation, cultural arts, planning, zoning, general administration, and sewer and storm water services. For financial reporting purposes, all funds, agencies, boards, commissions, trusts and authorities involved in the provision of these services are included if the City is financially accountable. Financial accountability is determined by several different factors, including fiscal dependence, ability to impose will upon the entity's governing body, provision of specific financial burdens or benefits and separate legal entity status. After careful evaluation of these factors, the City has included in this financial report the Cedar Falls Electric Utility, Gas Utility, Water Utility, and Communications Utility, as well as all funds of the City. The Utilities are each reported as discretely presented component units.

The City Council is required by Chapter 384 of the Code of Iowa to adopt an annual budget on or before March 31 of each year. The annual budget serves as the foundation for the City's financial planning and control and is prepared by function. The adopted budget provides appropriations (authority to spend) for program operations for the fiscal year that begins on July 1 and ends on June 30 of the following year. Budget amendments must be prepared and adopted in the same manner as the original budget.

ECONOMIC CONDITION AND OUTLOOK

The economic condition and outlook of Cedar Falls continues to be strong. The Cedar Falls economy was insulated from many of the impacts created by the recent recession due to the stability of the University of Northern Iowa and a diverse service business sector.

Grow Cedar Valley was formed in the metro area to organize the human resources and generate needed development capital to attract new business and industry to the area and to encourage expansion of businesses already in the area. As a result, many new businesses have located offices and plants in the metro area. Target Corporation constructed a distribution center with an assessed value of approximately \$45 million in FY02 and in FY08 completed a second refrigeration center. The Cedar Falls Industrial and Technology Park continues to show tremendous expansion.

Since the devaluation of property in 1986-1988, Cedar Falls has had steady growth in property values. Assessed values increased in FY24 by \$73.8 million. With the implementation of the commercial rollback by the State of Iowa, taxable values increased by approximately \$4.6 million. (See Attachment A)

The City of Cedar Falls maintains a comparatively low tax rate. Cedar Falls has the fourth lowest tax rate per capita of the twenty largest cities in the state of Iowa for FY23 (See Attachment B). This low rate can be attributed to the efforts of the City to streamline operations over the past twenty four years. This has been accomplished by maintaining the approximate same number of employees, however City Council may need to prioritize services or focus on key services to address the over extension of City staff. Cedar Falls has one of the lowest numbers of full-time employees per 1,000 residents in FY22. (See Attachment C). The Waterloo-Cedar Falls Metropolitan area has historically enjoyed a relatively low unemployment rate. As of June 2023, 3.1% of the Waterloo-Cedar Falls Metropolitan workforce was unemployed.

Over the past ten years Cedar Falls' residential housing sales prices have significantly increased. In 2012, the average sales price reported was \$206,773. In 2022, the average sales price was \$289,568, which is a forty (40) percent increase in the past ten years (See Attachment D). These statistics indicate that Cedar Falls' local economy is sound and there is a strong market for Cedar Falls homes.

Housing values have surged from the recession and devaluation of the mid-1980's to values that once again place the homeowners living in Cedar Falls in an advantageous market position. This market growth is a credit to businesses, the school system, utilities, and quality of City services in Cedar Falls. Each entity has worked together to strengthen the local economy, create jobs, and improve Cedar Falls' quality of life.

MAJOR INITIATIVES

Street Projects

The City has partnered with the Iowa DOT to substantially upgrade some of the major transportation routes through the City. In 2018, significant improvements to the Highway 58 and Viking Road Intersection corridor began, which will include pedestrian accommodations. The \$32 million project was completed in FY2020 without debt and with the assistance of TIF revenues as well as federal transportation funding. The most recent of these reconstruction projects include Greenhill Road and Main Street Intersection project which will reconstruct the intersection to a roundabout to improve the capacity, efficiency, and safety of the intersection. The intersection was part of the adopted Greenhill Road Corridor Study. Right of way acquisition began in September 2021 and the project will be funded by G.O. bond and local option sales tax funds. Cedar Heights Drive Reconstruction began in 2019 with construction of the roadway to include two roundabouts at Greenhill Road and Huntington Drive. The reconstruction of Cedar Heights Drive should be complete by fall of 2023. Federal/State funding, Local option sales tax funding, Road Use Tax funding and G.O. Bond funding will be used to fund this project. With the building of the new Cedar Falls high school on 27th Street, reconstruction of this corridor started spring of 2022. This section of roadway will go from a two-lane to a four-lane road to help with the additional traffic from the new high school. Road Use tax, local option sales tax, and G.O. bond funding along with funding from Cedar Falls Community School District will pay for this project.

Construction on Main Street Reconstruction project kicked off in Spring 2023, with a phased street reconstruction along Main Street from 6th Street to almost University Avenue. The reconstruction expects to be completed by 2025 and includes changing from 4 to 3 lanes and adding bicycle lanes in both directions. It will include three new roundabout intersections, replacing the traffic signal at 6th Street, a decorative gateway feature near 7th Street, and landscaping throughout the corridor. The Main Street Reconstruction project will be funded by a Surface Transportation Block Grant (STBG) and a grant

through the Traffic Safety Improvement Program (TSIP). The remaining funds will be provided by General Obligation Bonds, Local Sales Tax, Street Construction Fund, American Rescue Plan, Stormwater Fund, Tax Increment Financing, and Cedar Falls Utilities.

Other Projects

The City started a City Hall Repurpose and Remodel project in 2020, which will include the rebuild of offices with the departure of Public Safety Police Operations from the lower level. Phase I was completed October 2022, with the final phase completed spring 2023. The project was funded by capital reserves.

The Cedar River Recreational Project Phase I is a \$6.7 million endeavor that will provide a multi-use park, including kayak play areas, fishing jetties, habitat spawning pools, and water access points, along with riverbank improvement and trail additions. This project is not only a recreational endeavor but will directly improve the local economy and draw families and visitors to the Cedar Valley. The City entered into a contract for construction in FY23 with groundbreaking in the Fall 2023. Phase I of the Cedar River Recreational project will be funded with private donations of \$500,000, along with Emergency Reserve funds, Black Hawk County Gaming grant, General Obligation Bonds, and an American Rescue Plan Act Travel, Tourism and Outdoor Recreation Grant.

Global Pandemic

In an effort to accelerate and sustain the nation's economic recovery from the impacts of the COVID-19 pandemic, the Federal Government enacted the American Rescue Plan Act (ARPA) signed into law in March 2021, which provides over \$350 billion of relief funds to state and local governments. Under ARPA the City was awarded \$6.5 million. The use of these funds is broadly defined in the bill from revenue replacement to costs related to COVID-19 response, as well as certain infrastructure projects. The City has two projects slated to use the ARPA funding award. The first is Main Street Reconstruction Project which began in FY2023; this project will use an estimated \$2,650,000 of the awarded ARPA funding on sewer and stormwater repairs. The second project is the Nutrient Reduction Improvement Project, which will start in FY2024; this project is estimated to use \$3,850,000 in ARPA funds on centralized wastewater treatment.

LONG-TERM FINANCIAL PLANNING

The City Council and administration routinely consider the long-term view regarding financial matters. Operating budget decisions are based on the long-term impact of appropriations and funding. A three-year budget financial plan is prepared each year for all funds of the City. The City has a detailed Capital Improvements Plan (CIP) that considers the impact of the investment in infrastructure, the associated debt burden, and any changes in operating costs associated with maintaining new assets.

In addition to the financial plan and CIP, the City Council each year has a goal setting session where they identify goals for the upcoming fiscal year and discuss strategy in dealing with any upcoming financial challenges. Each department prior to the goal setting session prepares a document outlining their accomplishments during the past year and the goals for their department in the upcoming year.

RELEVANT FINANCIAL POLICIES

The City Council through their annual goals and financial plan document has adopted a comprehensive set of budget and fiscal policies relating to financial management.

Budget – Adopt a balanced budget, which is reflective of the community’s economic climate and needs. Maintain a stable property tax rate, depositing annually funds in excess of operations expenses in a capital reserve account for one-time expenses as approved by the City Council. Evaluate each newly proposed service to determine cost, relative importance and value of each service. Study methods of saving energy.

Cash Reserves – The City will maintain an unreserved balance at year-end at a level determined to meet cash flow requirements, emergency needs, and bond rating criteria. The minimum criteria shall be:

- General Fund – The City Council has established that the General Fund balance be maintained between 15% and 25% and preferably at the 20-25% level.
- Refuse Fund – 20-30%, but no less than \$500,000.
- Sewer Fund – 65-75%, but no less than \$1,500,000.
- Street Fund – 20-30%, but no less than \$1,000,000.
- Storm Water Fund – 10-20%, but no less than \$200,000.
- Emergency Fund – not less than \$1,500,000.

Economic Development – The City will take active measures to encourage economic development of the community with the intent of increasing jobs and the tax base.

Debt Administration – Long-term debt will fund the design, inspection, and construction of capital improvement projects and will not be used for annual operating expenses. The total general obligation debt will not exceed 5% of the total assessed value of real property as required under the Code of Iowa. The issuance of new debt shall not exceed a replacement debt level. Whenever possible, existing debt should be refinanced to secure the lowest possible interest costs.

Capital Improvement Budget Policies – The City will make all capital improvements in accordance with an adopted capital improvements program and will develop a multi-year plan for capital improvements on an annual basis. The development of the capital improvements program is coordinated with the annual budget process and will determine the least costly financing method for all new projects. The City will maintain all assets at a level adequate to protect the City’s capital investment and to minimize future maintenance and replacement costs. A maintenance and replacement schedule for equipment will be developed and followed.

AWARDS

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 of Cedar Falls for its annual comprehensive financial report for the year ended June 30, 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.

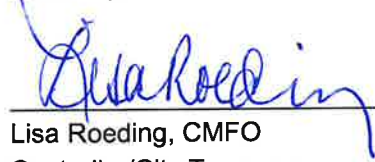
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. The Annual Comprehensive Financial Report must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Cedar Falls has received a Certificate of Achievement for the last thirty three consecutive years (fiscal years ended 1990-2022). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

The preparation of this report could not be accomplished without the efficient and dedicated service of the entire staff of the Financial Services Division, particularly Jennifer Rodenbeck, Director of Finance and Business Operations, Cathy Niebergall, Financial Technician, and Paul Kockler, Accountant. Each member of the division has my sincere appreciation for the contributions made in the preparation of this report. I would also like to thank the members of the City Council for their continued interest and support in planning and conducting the financial operations of the City in a responsible and prudent manner.

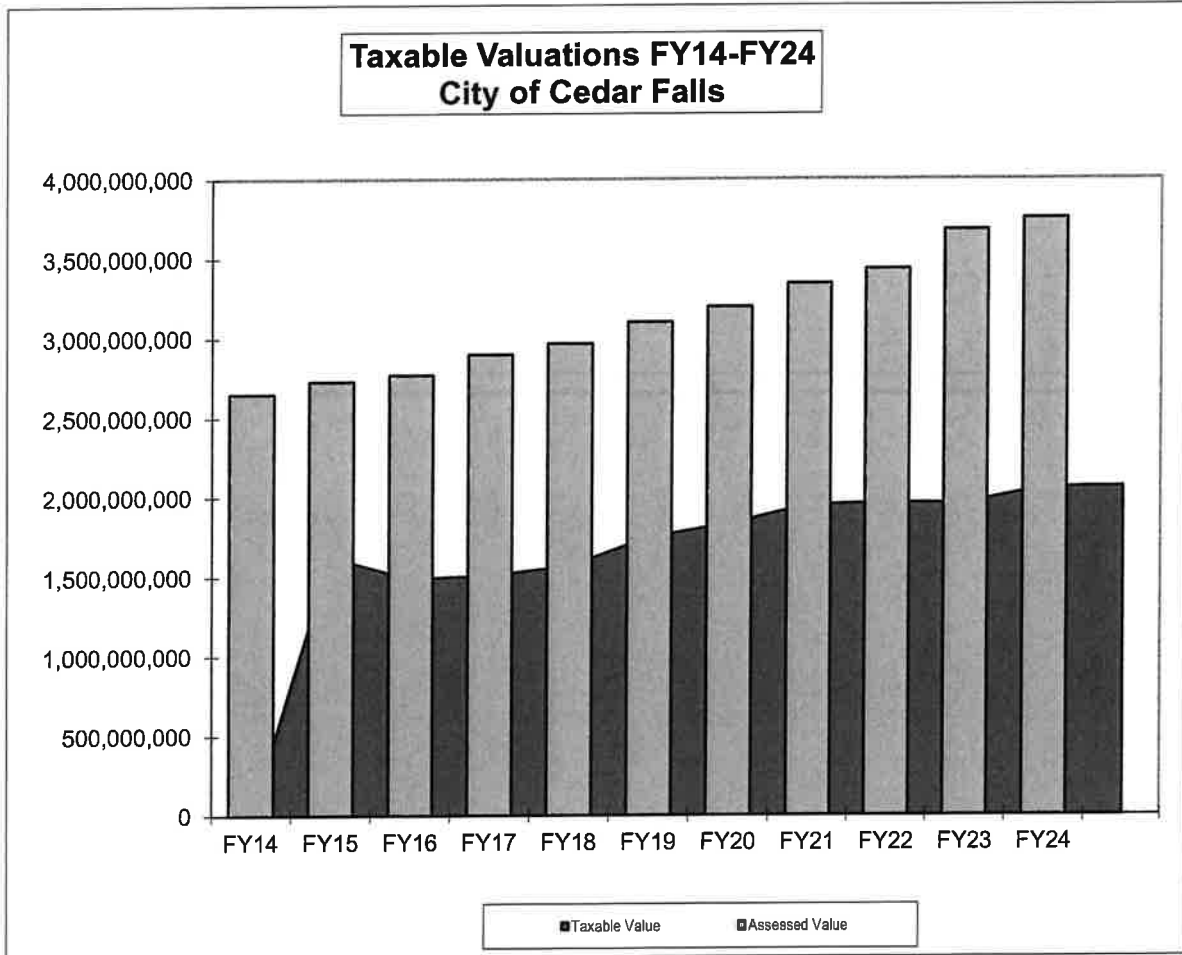
Sincerely,



Lisa Roeding, CMFO
Controller/City Treasurer

ATTACHMENT A

taxvalue24



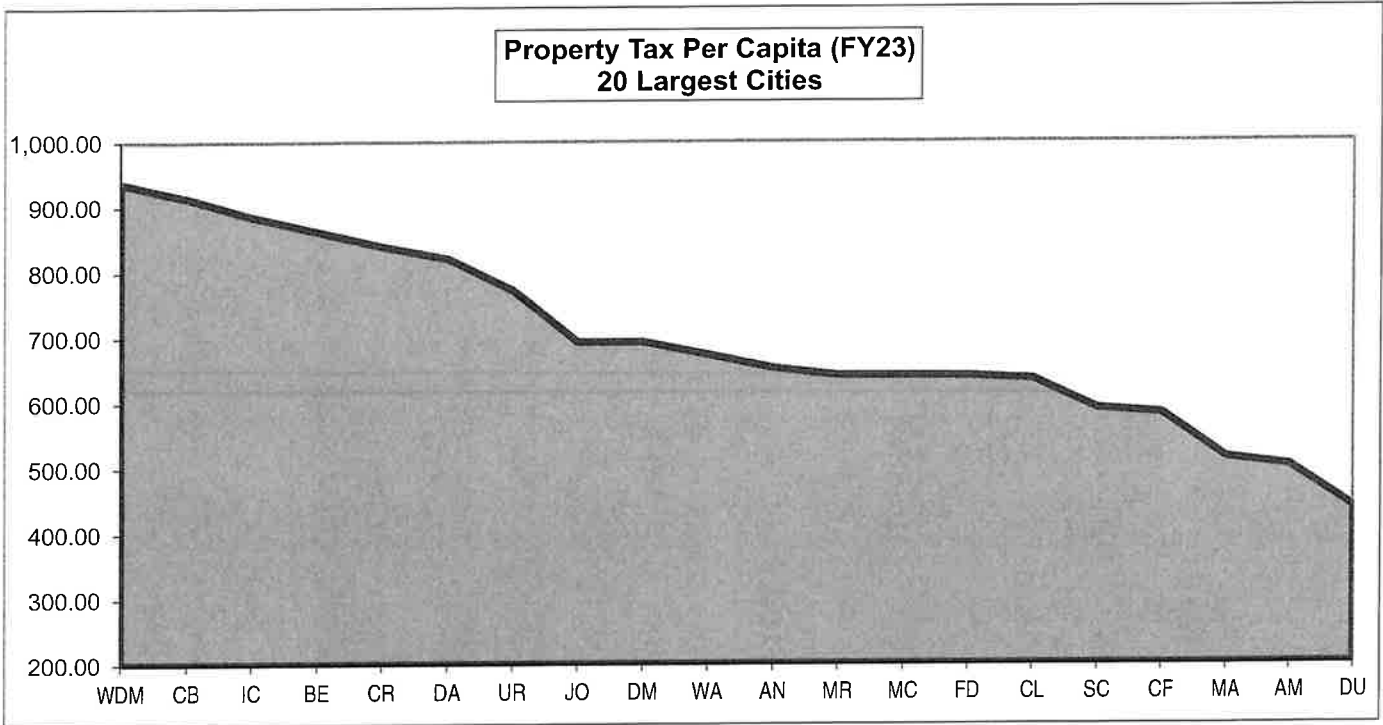
Year	Taxable Value	Assessed Value
FY14	1,622,862,335	2,650,433,900
FY15	1,490,616,188	2,729,240,639
FY16	1,509,722,828	2,769,405,368
FY17	1,569,292,287	2,897,854,208
FY18	1,750,040,895	2,965,854,183
FY19	1,832,652,499	3,099,765,282
FY20	1,950,451,511	3,195,848,285
FY21	1,963,719,839	3,341,492,657
FY22	1,960,696,679	3,432,518,333
FY23	2,060,390,605	3,678,278,016
FY24	2,065,050,971	3,752,134,587

The last ten years have provided a steady growth trend in assessed valuations. In addition, FY19 was the first year that assessed values exceeded \$3 billion.

For FY24, assessed values increased by \$73,856,571. Taxable values increased by \$4,660,366.

ATTACHMENT B

Citytaxr



Property Tax Per Capita (FY23)
20 Largest Iowa Cities

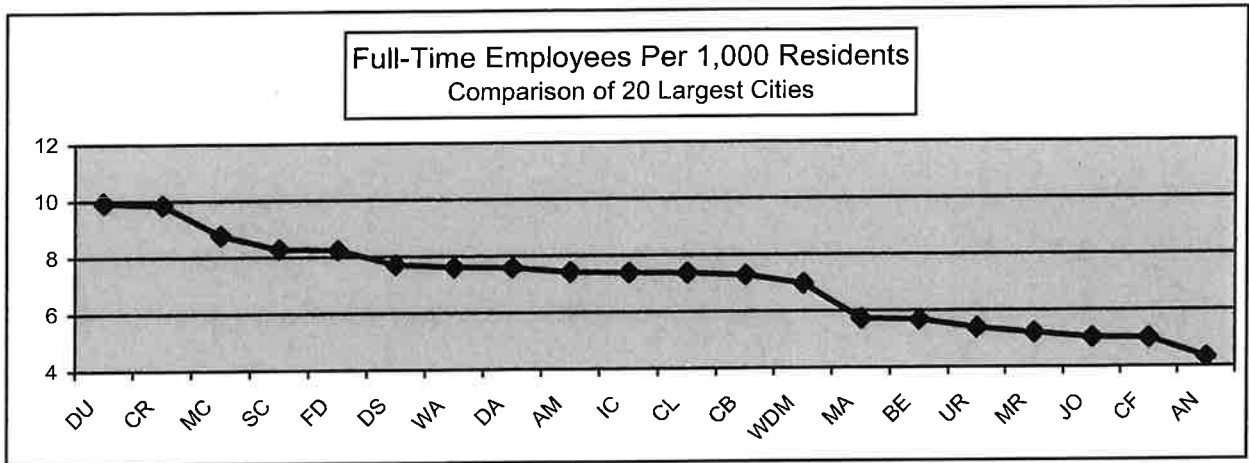
City	FY23 Tax Per Person	2020 Population	Abbreviation
West Des Moines	936.83	68,723	WDM
Council Bluffs	914.23	62,799	CB
Iowa City	886.04	74,828	IC
Bettendorf	862.85	39,102	BE
Cedar Rapids	840.39	137,710	CR
Davenport	820.86	101,724	DA
Urbandale	772.75	45,580	UR
Johnston	693.16	24,064	JO
Des Moines	693.03	214,133	DM
Waterloo	673.57	67,314	WA
Ankeny	652.80	67,887	AN
Marion	641.49	41,535	MR
Mason City	641.28	27,338	MC
Fort Dodge	640.35	24,871	FD
Clinton	636.05	24,469	CL
Sioux City	590.36	85,797	SC
Cedar Falls	583.78	40,713	CF
Marshalltown	515.55	27,591	MA
Ames	503.06	66,427	AM
Dubuque	439.02	59,667	DU
Average	696.87		

For over two decades Cedar Falls' local government has operated at one of the lowest per capita property tax rates among the 20 largest cities in Iowa.

At a cost of \$583.78 per person, the City is substantially below the average rate of \$696.87. This rate can be attributed to the City's concerted efforts to streamline operations over the past 20 years.

If the City of Cedar Falls operated at the state average property tax per capita, an additional 4.60 million dollars would be devoted to operations. This would be an increase of 19% of taxes levied in FY23.

ATTACHMENT C



City	FY22 Employees	2020 Population	Employees Per 1,000
Dubuque	592.0	59,667	9.92
Cedar Rapids	1289	137,710	9.36
Mason City	240.0	27,338	8.78
Fort Dodge	208.0	24,871	8.36
Sioux City	712.0	85,797	8.30
Des Moines	1750.0	214,133	8.17
Ames	513.0	66,427	7.72
Waterloo	515.0	67,314	7.65
Davenport	772.0	101,724	7.59
Iowa City	562.0	74,828	7.51
Clinton	180.0	24,469	7.36
Council Bluffs	457.0	62,799	7.28
W. Des Moines	488.0	68,723	7.10
Bettendorf	230.0	39,102	5.88
Urbandale	251.0	45,580	5.51
Marshalltown	149.0	27,591	5.40
Marion	218.0	41,535	5.24
Johnston	121.0	24,064	5.03
Cedar Falls	204.0	40,713	5.01
Ankeny	293.0	67,887	4.32
Average:			7.07

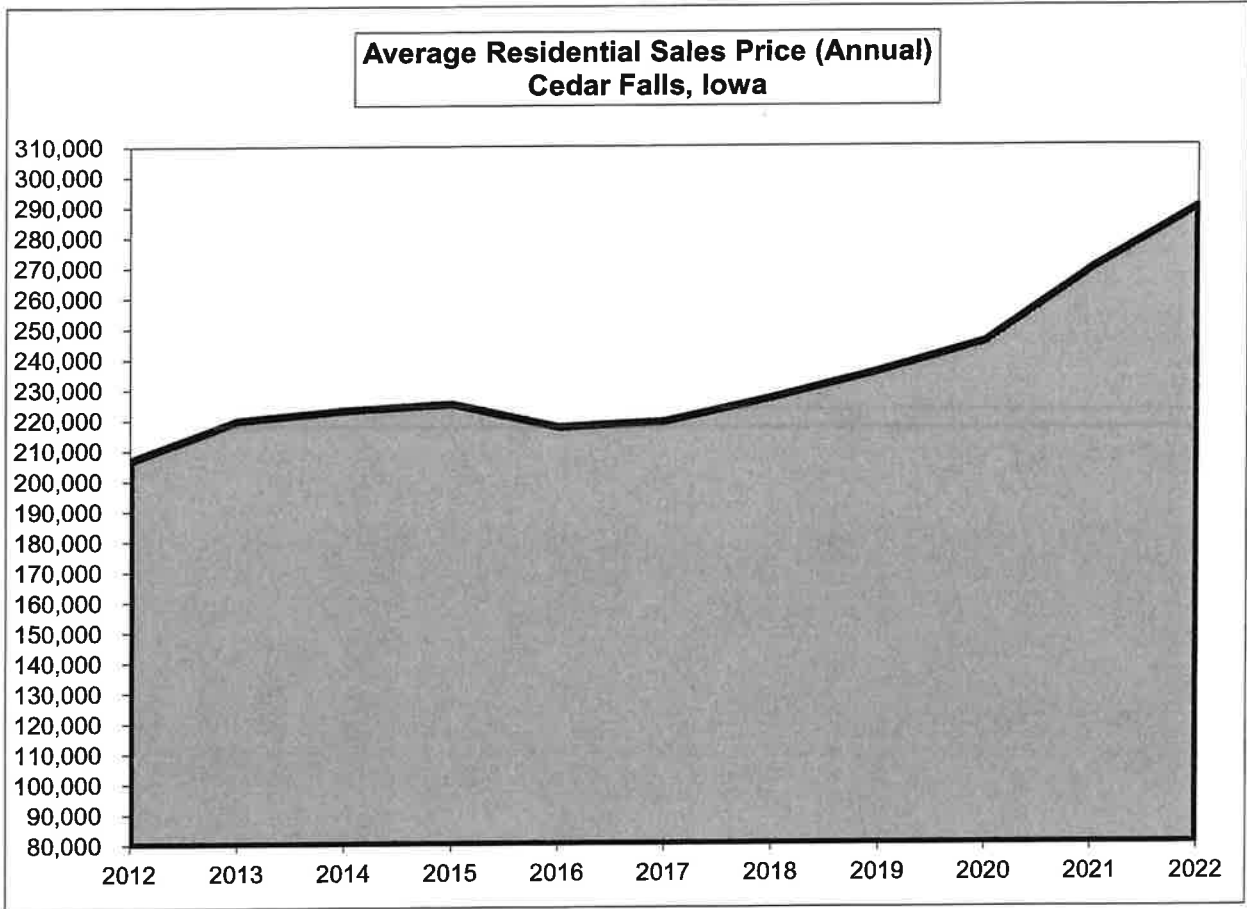
Cedar Falls city government continued to have one of the lowest number of employees per 1,000 capita comparing the top 20 largest cities.

Cedar Falls has 2.06 employees per 1,000 capita less than the state average, which is equivalent to 84 fewer full-time employees.

Among the top twenty largest cities in the State of Iowa, the City of Cedar Falls continues to have one of the lowest number of employees per capita. The pressures of new construction growth, road development, and societal values have placed greater demands on existing staff. In the near future, the City Council will need to prioritize services or focus on key services to address the over extension of City staff.

ATTACHMENT D

Resale



Year	Average Sales Price
2012	206,773
2013	219,746
2014	223,093
2015	225,048
2016	217,393
2017	219,263
2018	226,890
2019	235,621
2020	245,349
2021	269,165
2022	289,568
Average	234,355

The average sale price of residential properties in Cedar Falls has grown by 40% between 2012- 2022 from \$206,773 to \$289,568



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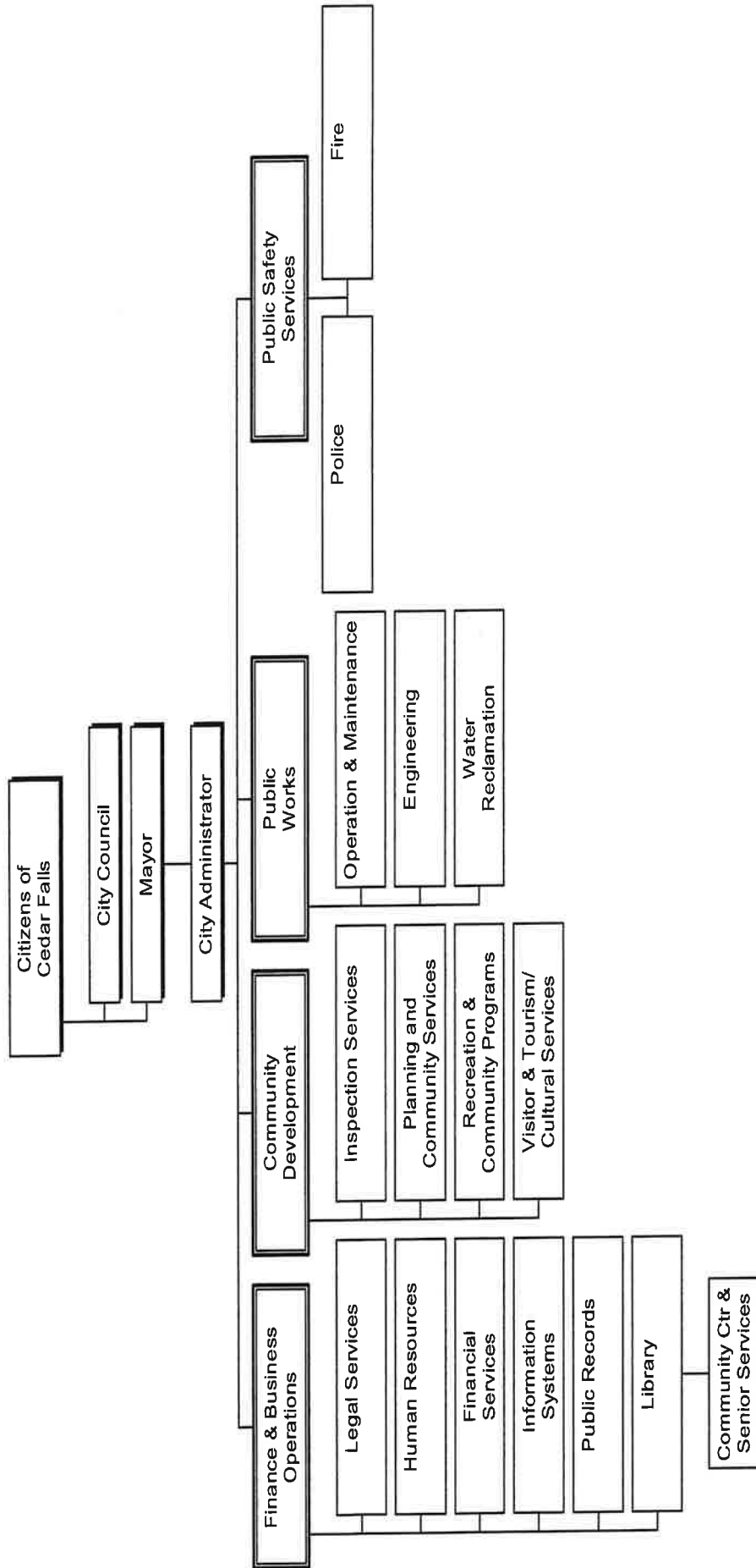
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

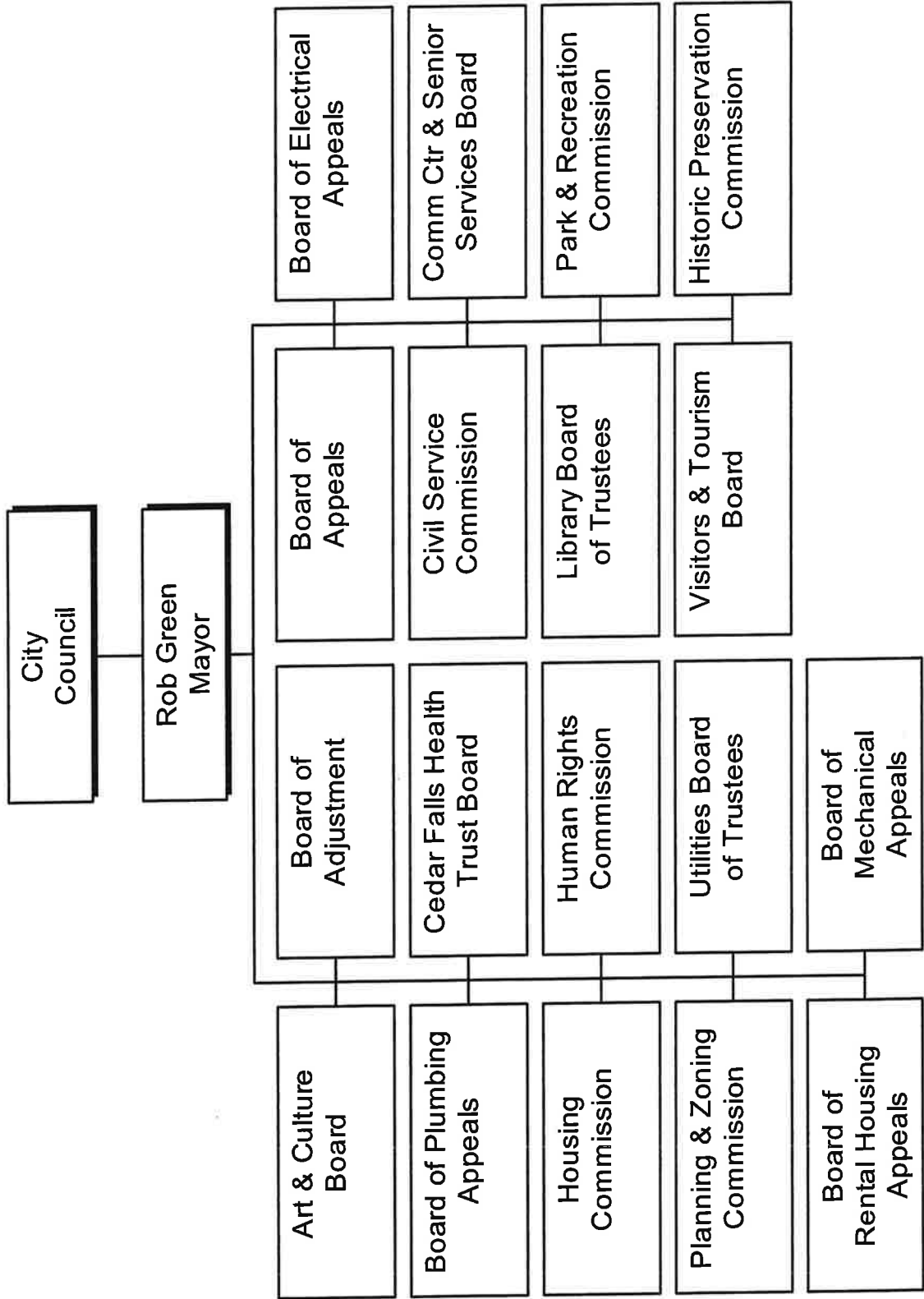
Christopher P. Morill

Executive Director/CEO

City of Cedar Falls, Iowa Organizational Chart



City of Cedar Falls, Iowa Boards and Commissions



CITY OF CEDAR FALLS, IOWA

PRINCIPAL OFFICIALS

June 30, 2023

Title	Name
Mayor	Rob Green
Council Member – 1 st Ward	Gil Schultz
Council Member – 2 nd Ward	Susan DeBuhr
Council Member – 3 rd Ward	Daryl Kruse
Council Member – 4 th Ward	Simon Harding
Council Member – 5 th Ward	Dustin Ganfield
Council Member – At Large	Kelly Dunn
Council Member – At Large	Dave Sires
City Administrator	Ron Gaines
Finance & Business Operations Director	Jennifer Rodenbeck
Community Development Director	Stephanie Houk Sheetz
Public Works Director	Chase Schrage
Public Safety Services Director	Craig Berte
Asst. Director of Public Safety /Fire Chief	John Zolondek
Asst. Director of Public Safety/Police Chief	Mark Howard
City Attorney	Kevin Rogers
Controller/City Treasurer	Lisa Roeding
Human Resources Manager	Bailey Schindel
City Clerk	Jacque Danielsen
Information Systems Manager	Julia Sorensen
Cedar Falls Public Library Director	Kelly Stern
Recreation & Community Programs Manager	Mike Soppe
V&T/Cultural Programs Manager	Jennifer Pickar
Planning & Community Srv. Manager	Karen Howard
Inspection Services Manager	Jamie Castle
City Engineer	David Wicke
Water Reclamation Manager	Tyler Griffin
O & M Parks Manager	Brian Heath
Cedar Falls Utilities General Manager	Steve Bernard



Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council
City of Cedar Falls, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Cedar Falls, Iowa (City) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, 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 aggregate discretely presented component units, 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.

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 the 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 GAAS, 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 and capital asset schedules 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 GAAS. In our opinion, the combining nonmajor fund financial statements and capital asset schedules 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2023 on our consideration of 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 City of Cedar Falls's internal control over financial reporting and compliance.



Dubuque, IA
October 27, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Cedar Falls' financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the transmittal letter found on pages 1 – 10 of this report.

2023 FINANCIAL HIGHLIGHTS

- Revenues of the City's governmental activities increased 6.12%, or \$3,647,365, from fiscal year 2022 to fiscal year 2023, primarily due to the increase in use of money and property revenue. Property taxes increased approximately \$800,000 for all activities.
- Program expenses of the City's governmental activities and business activities decreased by 2.5% in fiscal year 2023 from fiscal year 2022.
- The City's net position increased 4.78%, or \$20,737,027, over the June 30, 2022 balance. Of this amount, the net position of the governmental activities increased by \$18,085,714 and the net position of the business-type activities increased by \$2,651,313.

USING THIS ANNUAL REPORT

The annual report consists of a series of financial statements and other information as follows:

- Management's Discussion and Analysis introduces the basic financial statements and provides an analytical overview of the City's financial activities.
- Government-wide Financial Statements consist of a Statement of Net Position and a Statement of Activities. These provide information about the activities of the City as a whole and present an overall view of the City's finances.
- The Fund Financial Statements tell how governmental activities were financed in the short term as well as what remains for future spending. Fund financial statements report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.
- Notes to Financial Statements provide additional information essential to a full understanding of the data provided in the basic financial statements.
- Required Supplementary Information further explains and supports the financial statements with a comparison of the City's budget for the year, the City's proportionate share of the net pension liability and related contributions, as well as presenting the Schedule of Funding Progress for the Retiree Health Plan.
- Other Supplementary Information provides detailed information about the nonmajor Special Revenue and Capital Projects Funds and the Internal Service Funds.

REPORTING THE CITY'S FINANCIAL ACTIVITIES

Government-wide Financial Statements

One of the most important questions asked about the City's finances is, "Is the City of Cedar Falls in a better financial position at the end of the fiscal year, compared to last year?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question.

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position presents all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as "net position". Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. A person will need to consider other non-financial factors, however, such as changes in the City's property tax base and the condition of the City's infrastructure, to assess the overall health of the City.

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 change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods.

The Statement of Net Position and the Statement of Activities report two kinds of activities:

- **Governmental activities** – Most of the City's basic services are reported here, including the general administration, streets, fire, police, parks, recreation, library, and housing and block grant assistance. Property taxes, local option sales taxes, road use taxes, and federal and state grants finance most of these activities.
- **Business-type activities** – The City of Cedar Falls charges a fee to customers to help it cover all or most of the cost of certain services it provides. The City's sewer, refuse, and storm water are reported in this section.

The Government-wide financial statements include not only the City itself (known as the primary government), but also legally separate electric, gas, water, and communications utilities. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The Government-wide financial statements can be found on pages 31 - 34 of this report.

Fund Financial Statements

The Fund financial statements provide detailed information about the most significant funds, not the City as a whole. Some funds are required to be established by State law or by bond requirements. The City has two kinds of funds:

- **Governmental Funds** – Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the "modified accrual basis" of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance City programs.

The required financial statements for governmental funds include a balance sheet and a statement of revenues, expenditures, and changes in fund balances. We describe the relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements.

The City maintains 22 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund, Hospital Fund, TIF Fund, Street Construction Fund, Street Repair Fund, Debt Service Fund, Capital Improvements Fund, and Bond Fund, all of which are considered to be major funds.

Data from the other thirteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements located in the supplementary information section of this report.

The basic Governmental Fund Financial Statements can be found on pages 35 - 39 of this report.

- Proprietary Funds – When the City charges customers for the service it provides, these services are generally reported in proprietary funds. The City 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 uses enterprise funds to account for its sewer, refuse and storm water activities.

Internal Service Funds are used to accumulate and allocate costs internally. The City uses internal service funds for its information systems, vehicle maintenance, and various risk management activities. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Sewer Fund, Refuse Fund, and Storm Water Fund, all of which are considered major funds. Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for internal service funds is provided in the form of combining statements located in the supplementary information section of this report.

The basic Proprietary Fund Financial Statements can be found on pages 40 - 45 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of financial position. The analysis that follows focuses on the change in the net position for governmental and business-type activities.

	Governmental activities		Business-type activities		Total	
	2023	2022	2023	2022	2023	2022
Current and						
other assets	\$ 152,282,077	\$ 159,740,794	\$ 19,432,398	\$ 17,901,057	\$ 171,714,475	\$ 177,641,851
Capital assets	276,040,837	248,905,921	90,676,210	91,910,010	366,717,047	340,815,931
Total assets	\$ 428,322,914	\$ 408,646,715	\$ 110,108,608	\$ 109,811,067	\$ 538,431,522	\$ 518,457,782
Deferred Outflows						
of Resources	\$ 4,892,909	\$ 5,240,086	\$ 315,427	\$ 345,587	\$ 5,208,336	\$ 5,585,673
Long-term liabilities	\$ 30,089,218	\$ 16,142,827	\$ 10,776,078	\$ 11,059,183	\$ 40,865,296	\$ 27,202,010
Other liabilities	14,821,367	15,953,597	880,272	1,786,406	15,701,639	17,740,003
Total liabilities	\$ 44,910,585	\$ 32,096,424	\$ 11,656,350	\$ 12,845,589	\$ 56,566,935	\$ 44,942,013
Deferred Inflows of						
Resources	\$ 32,737,364	\$ 44,308,217	\$ 68,750	\$ 1,263,443	\$ 32,806,114	\$ 45,571,660
Net position:						
Net investment						
in capital assets	\$ 266,321,640	\$ 242,518,284	\$ 81,369,077	\$ 81,353,542	\$ 347,690,717	\$ 323,871,826
Restricted	34,920,339	38,412,903	41,540	41,540	34,961,879	38,454,443
Unrestricted	54,325,895	56,550,973	17,288,318	14,652,540	71,614,213	71,203,513
Total net position	\$ 355,567,874	\$ 337,482,160	\$ 98,698,935	\$ 96,047,622	\$ 454,266,809	\$ 433,529,782

Net position of governmental activities increased from FY22 by approximately \$18 million, or 5.4%. This increase was due primarily to the City Hall remodel project, Downtown Streetscape, Cedar Heights Drive, W. 27th Street and Viking Road street projects. The increase is also due to the continued strength of the property tax base and the small amount of general obligation debt outstanding by the City. Net position of business-type activities increased from FY22 by approximately \$2.7 million or 2.76%. This increase was due to the reduction in long-term liabilities. The sewer fund continues to pay down outstanding debt, including the internal loans. The largest portion of the City's net position is the net investment in capital assets (e.g., land, infrastructure, buildings, and equipment). The debt related to the investment in capital assets is liquidated with sources other than capital assets. Restricted net position represent resources that are subject to external restrictions, bond covenants, constitutional provisions or enabling legislation on how they can be used. Unrestricted net position, the part of net position that can be used to finance day-to-day operations are approximately \$71 million at the end of the year.

For the year ended June 30, 2023, net position changed as follows:

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues						
Charges for services	\$ 4,042,702	\$ 4,114,166	\$ 12,778,516	\$ 12,036,036	\$ 16,821,218	\$ 16,150,202
Operating grants and contributions	2,142,355	2,746,064	-	-	2,142,355	2,746,064
Capital grants and contributions	2,143,277	2,731,155	722,890	91,786	2,866,167	2,822,941
General Revenues						
Property taxes	29,863,928	29,063,485	-	-	29,863,928	29,063,485
Local Option Sales Tax	6,708,131	7,360,971	-	-	6,708,131	7,360,971
Hotel/Motel Tax & Other	1,611,823	1,514,779	-	-	1,611,823	1,514,779
Use of money and property	3,453,982	1,065,179	560,850	82,703	4,014,832	1,147,882
Intergovernmental	7,656,462	6,948,043	76,985	-	7,733,447	6,948,043
Miscellaneous	2,659,903	1,476,082	-	-	2,659,903	1,476,082
Gain/Loss on Sale of assets	8,354	-	-	4,364	8,354	4,364
Utility contribution	2,988,665	2,612,293	-	-	2,988,665	2,612,293
Total revenues	\$ 63,279,582	\$ 59,632,217	\$ 14,139,241	\$ 12,214,889	\$ 77,418,823	\$ 71,847,106
Expenses						
Public safety	\$ 13,684,358	\$ 11,596,217	\$ -	\$ -	\$ 13,684,358	\$ 11,596,217
Public works	14,537,822	18,503,503	-	-	14,537,822	18,503,503
Health and social services	175,448	174,754	-	-	175,448	174,754
Culture and recreation	8,389,572	7,989,443	-	-	8,389,572	7,989,443
Community and economic development	4,667,924	4,637,338	-	-	4,667,924	4,637,338
General government	5,633,997	5,012,842	-	-	5,633,997	5,012,842
Debt service	295,198	128,515	-	-	295,198	128,515
Sewer	-	-	4,849,239	5,594,416	4,849,239	5,594,416
Refuse	-	-	3,297,786	3,451,795	3,297,786	3,451,795
Storm Water	-	-	1,150,452	1,034,120	1,150,452	1,034,120
Total expenses	\$ 47,384,319	\$ 48,042,612	\$ 9,297,477	\$ 10,080,331	\$ 56,681,796	\$ 58,122,943
Increase in net position						
before transfers	\$ 15,895,263	\$ 11,589,605	\$ 4,841,764	\$ 2,134,558	\$ 20,737,027	\$ 13,724,163
Transfers	2,190,451	(1,331,074)	(2,190,451)	1,331,074	-	-
Increase in net position	\$ 18,085,714	\$ 10,258,531	\$ 2,651,313	\$ 3,465,632	\$ 20,737,027	\$ 13,724,163
Net position, beginning	337,482,160	327,223,629	96,047,622	92,581,990	433,529,782	419,805,619
Net position, ending	\$ 355,567,874	\$ 337,482,160	\$ 98,698,935	\$ 96,047,622	\$ 454,266,809	\$ 433,529,782

Use of money and property increased by \$2.4 million in the governmental activities. This is due to the dramatic increase in interest rates received on the City's Investments. Revenues increased in business activities due to sewer and storm water charges for services.

The cost of all governmental activities this year was approximately \$47 million which was very comparable to last year. However, as shown in the Statement of Activities on pages 33 and 34, the amount taxpayers ultimately financed for these activities was only \$39 million because some of the cost was paid by those directly benefiting from the programs or by other governments and organizations which subsidized certain programs with grants and contributions. The City paid the remaining "public benefit" portion of governmental activities with property tax (some of which could only be used for certain programs) and with other receipts, such as interest, local option sales tax and miscellaneous receipts.

INDIVIDUAL MAJOR FUND ANALYSIS

Governmental Fund Highlights

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$88,168,787. \$755,729 is nonspendable for inventory. \$34,420,586 is restricted for TIF, debt service, local option sales tax, employee retirement systems, road use taxes and various grants. \$20,511,367 is committed for the City's health trust fund and parking fund. \$46,769,551 is assigned for recreational capital funds, police forfeiture funds, economic development and capital improvements. This leaves a negative (\$14,288,446) for unassigned fund balances in the governmental funds.

The Governmental fund balances decreased by \$3,647,386, or 3.98%. This decrease was primarily due to increases in major project expenses.

The General Fund is the chief operating fund of the City of Cedar Falls. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$9,719,009, while the total fund balance totaled \$13,303,887. As a measure of the General Funds liquidity, it may be useful to compare both unreserved fund balances and total fund balances to total fund expenditures. Unassigned fund balance represents 38.04% of the total General Fund expenditures, while the total fund balance represents 52.07% of that same amount. The General Fund fund balance did increase in FY23 due to the increase in property tax revenue and use of money and property revenue. Property tax revenue increased due to a 3.22% increase in residential property taxes. Use of money and property increased due to an increase in interest rates..

The following fund balances in the other major funds, which comprise the Total Governmental Funds are listed below:

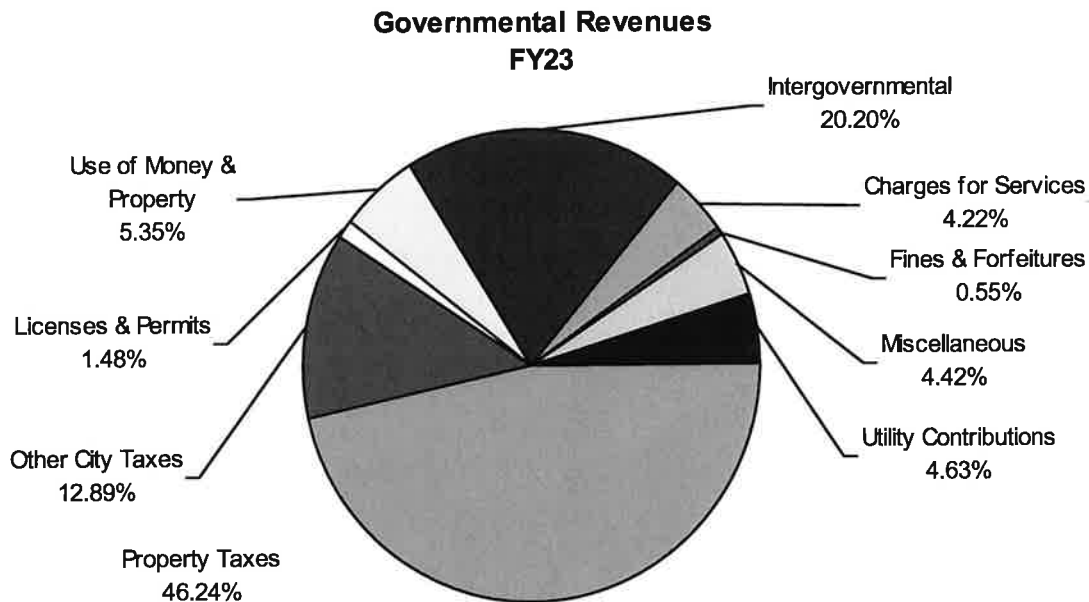
	FY23 Amount	FY22 Amount	Increase (Decrease)
Hospital Fund	\$ 20,055,350	\$ 19,253,243	\$ 802,107
TIF Fund	36,096	81,956	(45,860)
Street Construction Fund	8,837,403	11,588,990	(2,751,587)
Street Repair Fund	16,990,382	17,444,127	(453,745)
Debt Service Fund	315,110	401,055	(85,945)
Capital Improvements Fund	30,558,079	28,917,532	1,640,547
Bond Fund	(23,997,385)	(21,029,595)	(2,967,790)
Other Governmental Funds	22,069,865	22,668,304	(598,439)

The Capital Improvements Fund had an increase in fund balance due to the repayment of internal financing by the Sewer Fund and increase in use of money and property. The Street Construction Fund had a decrease in fund balance due to the W. 27th Street project. The Bond Fund had the largest decrease in fund balance due to Downtown Streetscape, Cedar Heights Drive, Viking Road, and Greenhill and S. Main intersection.

The following schedule presents a summary of the governmental fund revenues for the fiscal year ended June 30, 2023 and June 30, 2022.

Revenues	FY23 Amount	Percent of Total	FY22 Amount	Increase (Decrease) from FY22	Percent of Increase (Decrease)
Property taxes and assessments	\$ 29,868,327	46.24 %	\$ 29,056,384	\$ 811,943	11.24 %
Other city taxes	8,319,954	12.89	8,875,750	(555,796)	(7.70)
Licenses and permits	957,514	1.48	1,012,235	(54,721)	(0.76)
Use of money and property	3,453,982	5.35	1,065,179	2,388,803	33.07
Intergovernmental	13,039,930	20.20	10,090,582	2,949,348	40.83
Charges for services	2,726,241	4.22	2,732,528	(6,287)	(0.09)
Fines and forfeitures	357,902	0.55	369,403	(11,501)	(0.16)
Miscellaneous	2,854,438	4.42	1,530,142	1,324,296	18.34
Utility contribution in lieu of taxes	2,988,665	4.63	2,612,293	376,372	5.21
	<u>\$ 64,566,953</u>	<u>100.00 %</u>	<u>\$ 57,344,496</u>	<u>\$ 7,222,457</u>	<u>100.00 %</u>

The most significant increase in revenues was in Intergovernmental. The increase was due to the \$3.2 million grant received on the Cedar Heights Drive Project. The other large increase was the use of money and property revenue due to the increase in interest rates.

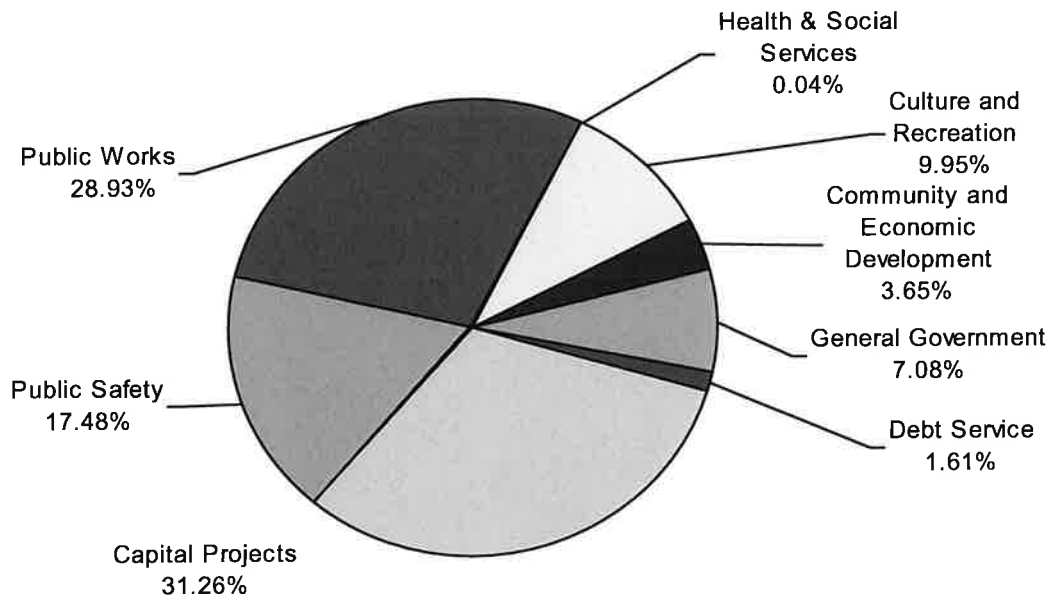


The following schedule presents a summary of governmental expenditures for the fiscal years ended June 30, 2023 and June 30, 2022.

Expenditures	FY23 Amount	Percent of Total	FY22 Amount	Increase (Decrease) from FY22	Percent of Increase (Decrease)
Public Safety	\$ 12,761,120	17.48 %	\$ 12,410,233	\$ 350,887	2.17 %
Public Works	21,128,754	28.93	13,858,681	7,270,073	44.70
Health & Social Services	26,470	0.04	25,776	694	0.00
Culture & Recreation	7,266,263	9.95	7,000,740	265,523	1.63
Community and Economic Development	2,666,192	3.65	3,104,803	(438,611)	(2.70)
General Government	5,166,671	7.08	4,831,771	334,900	2.06
Debt Service	1,179,108	1.61	1,062,100	117,008	0.72
Capital Projects	22,828,330	31.26	14,462,964	8,365,366	51.43
	<u>\$ 73,022,908</u>	<u>100.00 %</u>	<u>\$ 56,757,068</u>	<u>\$ 16,265,840</u>	<u>100.00 %</u>

The most significant increases in expenditures occurred in the Capital Projects and the Public Woks functions. This was due to several large projects under construction.

**Governmental Expenditures
FY23**



Proprietary Funds

City of Cedar Falls proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

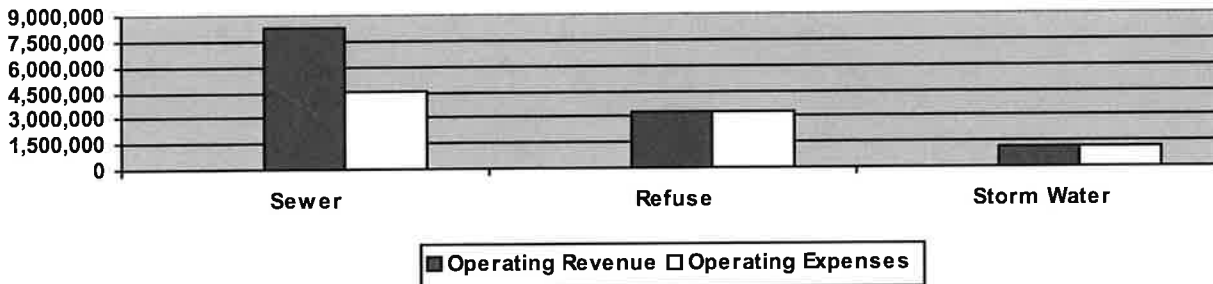
Net position of the Sewer, Refuse and Storm Water funds at the end of the year amounted to \$98,698,935. Net position in the Governmental Activities Internal Service funds was \$14,035,387.

These funds were established for the City operations that are financed and operated in a manner similar to private business enterprises. The cost of providing the services to the general public is recovered, in whole or in part, through user charges.

The City's enterprise operations are comprised of three separate and distinct activities: Sewer, Refuse and Storm Water. Results of operations for these funds for the years ended June 30, 2023 and June 30, 2022 are as follows:

	Sewer		Refuse		Storm Water	
	2023	2022	2023	2022	2023	2022
Operating Revenues	\$ 8,334,109	\$ 7,694,631	\$ 3,257,768	\$ 3,271,061	\$ 1,186,639	\$ 1,070,344
Operating Expenses	4,524,178	5,211,623	3,296,730	3,429,314	1,133,029	1,012,426
Non-Operating Rev (Exp)	42,221	(330,905)	129,864	2,079	122,210	41,425
Capital Contributions	211,394	17,920	-	-	511,496	21,366
Operating Transfers, net	(309,200)	1,272,408	109,590	113,784	(1,990,841)	(55,118)
Change in Net Position	3,754,346	3,442,431	200,492	(42,390)	(1,303,525)	65,591

**Proprietary Fund Operating Revenues & Expenses
FY23**



BUDGETARY HIGHLIGHTS

Over the course of the year, the City Council revised the budget once in May 2023. The amendment was needed due to several large projects under construction. At the end of the year, the City did not exceed the amended budgeted amounts in any of its functions.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of June 30, 2023, the City had approximately \$367 million invested in capital assets including police and fire equipment, public buildings, park facilities, roads, bike trails, bridges, water treatment facilities, sanitary sewer lines, and storm water improvements. (See Table following.) This represents a net increase of approximately \$25.9 million or 7.6% over last year.

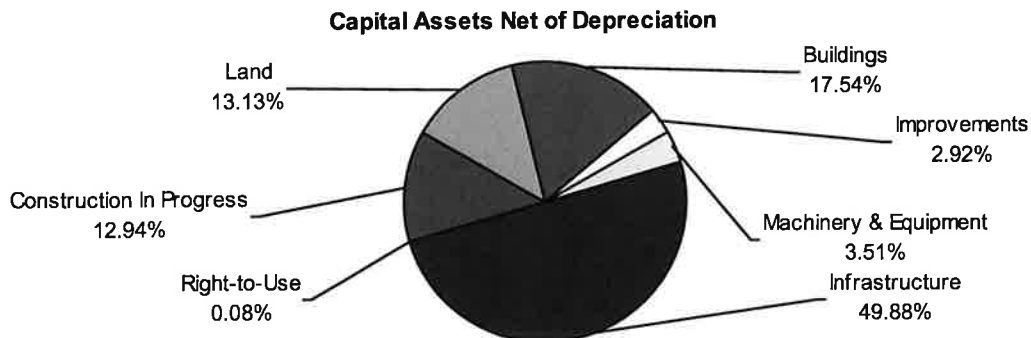
**City of Cedar Falls Capital Assets
(net of depreciation/amortization)**

	Governmental activities		Business-type activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 46,552,219	\$ 43,116,319	\$ 1,612,581	\$ 1,612,581	\$ 48,164,800	\$ 44,728,900
Buildings	25,058,951	21,930,531	39,261,078	40,438,019	64,320,029	62,368,550
Improvements other than buildings	10,711,816	11,315,224	-	-	10,711,816	11,315,224
Machinery and equipment	8,111,140	7,474,911	4,747,833	4,980,290	12,858,973	12,455,201
Infrastructure	138,497,435	141,688,504	44,495,046	44,069,807	182,992,481	185,758,311
Right-to use asset	182,671	--	40,886	--	223,557	--
Construction in progress	46,926,605	23,380,432	518,786	809,313	47,445,391	24,189,745
Total	\$ 276,040,837	\$ 248,905,921	\$ 90,676,210	\$ 91,910,010	\$ 366,717,047	\$ 340,815,931

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

- Viking Road
- Downtown Streetscape
- Cedar Heights Drive Reconstruction
- City Hall Remodel
- Main Street Reconstruction
- West 27th Street
- Olive Street Box Culvert
- Greenhill & S. Main Intersection

More detailed information about the City's capital assets is presented in Note 3 to the financial statements.



Debt

At year-end, the City had \$17,968,000 in outstanding debt compared to \$16,242,000 last year. That is an increase of \$1,726,000 or 10.6%. This increase is due to the City issuing \$3,860,000 in general obligation bonds for various projects.

**City of Cedar Falls Outstanding Debt
General Obligation Debt and Revenue Debt**

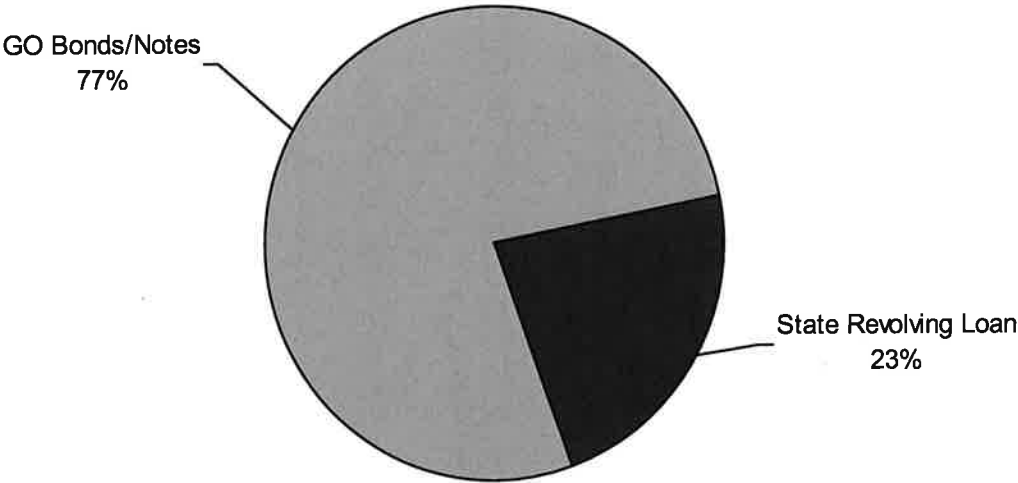
	Governmental activities		Business-type activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation						
bonds/notes	\$ 8,960,000	\$ 5,995,000	\$ 4,955,000	\$ 5,855,000	\$ 13,915,000	\$ 11,850,000
State Revolving Loan	--	--	4,053,000	4,392,000	4,053,000	4,392,000
Total	\$ 8,960,000	\$ 5,995,000	\$ 9,008,000	\$ 10,247,000	\$ 17,968,000	\$ 16,242,000

The City of Cedar Falls received an upgrade to the Aaa rating from Moody's Investor Services in June 2020 for all general obligation issuances. This was a major achievement by the City. The Aaa rating was confirmed by Moody's in June 2023 as well.

State statutes limit the amount of general obligation debt a government entity may issue to 5% of its total assessed valuation. As of June 30, 2023, the City's legal debt margin was \$171,562,970.

More detailed information about the City's long-term debt is presented in Note 3 to the financial statements.

**City of Cedar Falls Outstanding Debt
FY23**



ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

COVID-19 had a major operational impact on city operations for the past three years. COVID relief funds, CARES Act funding, and American Rescue Act funding have helped with revenue reductions and future infrastructure improvements. In addition, revenues increased in FY23 back to pre-pandemic amounts. The City will continue to monitor the continued effects of the pandemic and continue to look for grant funding opportunities.

During the state legislative session in 2014, the legislature reduced the taxable valuation of commercial property and created a new class of property for multi-residential. This greatly affects the City’s general operating fund. In 2022 the state legislative session established a phase out of the backfill revenue the City receives. In 2023 the state legislative session passed a major property tax bill in HF718. This will start to impact City property taxes in FY25.

Even with the State reductions, the City Council did establish a balanced budget in the General Fund for FY24. The tax levy rate per \$1,000 of taxable valuation for FY24 is provided below:

General levy	\$ 8.10
Trust and Agency levy	1.46
Debt Service levy	.64
Transit levy	.23
Library levy	.27
Liability Insurance levy	.15
Emergency Management levy	.53
Municipal Band levy	<u>.02</u>
Total levy	\$ 11.40

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City’s finances and to show the City’s accountability for the money it receives. The City’s discretely presented component units, Cedar Falls Utilities, have separately issued financial statements. If you have questions about this report or need additional information, contact the Department of Finance and Business Operations, 220 Clay Street, Cedar Falls, Iowa 50613.

City of Cedar Falls, Iowa
Statement of Net Position
June 30, 2023

	Primary Government		Total
	Governmental Activities	Business-type Activities	
ASSETS			
Cash	\$ 100,466,246	\$ 25,152,251	\$ 125,618,497
Certificates of deposit	--	--	--
Receivables, net of allowance for uncollectible amounts:			
Property taxes	29,932,467	--	29,932,467
Lease receivable	1,644,422	--	1,644,422
Other city taxes	900,473	--	900,473
Accrued interest	1,617,151	279,881	1,897,032
Special assessments	141,366	--	141,366
Customers	--	--	--
Human & leisure services contributions	4,864,772	--	4,864,772
Other	1,082,868	1,791,749	2,874,617
Due from component unit	1,218,229	--	1,218,229
Internal balances	8,110,000	(8,110,000)	--
Due from other governments	1,465,298	76,985	1,542,283
Inventories	838,785	229,812	1,068,597
Prepays and other assets	--	11,720	11,720
Restricted assets:			
Cash	--	--	--
Certificates of deposit	--	--	--
Capital assets:			
Land	46,552,219	1,612,581	48,164,800
Land rights	--	--	--
Land improvements	21,186,653	--	21,186,653
Buildings	40,918,055	56,271,588	97,189,643
Machinery and equipment	23,457,006	10,656,244	34,113,250
Infrastructure	278,020,309	71,770,679	349,790,988
Right-to-use leased/subscription assets	289,813	47,867	337,680
Construction in progress	46,926,605	518,786	47,445,391
Accumulated depreciation/amortization	(181,309,823)	(50,201,535)	(231,511,358)
Total assets	<u>\$ 428,322,914</u>	<u>\$ 110,108,608</u>	<u>\$ 538,431,522</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferred outflows	3,799,065	315,427	4,114,492
OPEB related deferred outflows	1,093,844	--	1,093,844
Total deferred outflows of resources	<u>\$ 4,892,909</u>	<u>\$ 315,427</u>	<u>\$ 5,208,336</u>
LIABILITIES			
Accounts payable	\$ 7,644,969	\$ 792,815	\$ 8,437,784
Grant proceeds received in advance	5,872,405	--	5,872,405
Accrued liabilities	1,303,993	87,457	1,391,450
Due to primary government	--	--	--
Long-term liabilities:			
Portion due or payable within one year:			
Bonds payable	1,175,000	1,285,000	2,460,000
Lease/Subscription related	121,528	11,451	132,979
Compensated absences	1,370,306	178,188	1,548,494
Portion due or payable after one year:			
Bonds payable	8,359,697	7,980,889	16,340,586
Lease/Subscription related	62,972	29,793	92,765
Compensated absences	1,449,653	152,125	1,601,778
Net OPEB liability	3,541,710	--	3,541,710
Net pension liability	14,008,352	1,138,632	15,146,984
Total liabilities	<u>\$ 44,910,585</u>	<u>\$ 11,656,350</u>	<u>\$ 56,566,935</u>
DEFERRED INFLOWS OF RESOURCES			
Succeeding year property taxes	\$ 29,727,381	\$ --	\$ 29,727,381
TIF related deferred inflows	--	--	--
OPEB related deferred inflows	150,572	--	150,572
Pension related deferred inflows	1,276,558	68,750	1,345,308
Leases	1,582,853	--	1,582,853
Total deferred inflows of resources	<u>\$ 32,737,364</u>	<u>\$ 68,750</u>	<u>\$ 32,806,114</u>
NET POSITION			
Net investment in capital assets	\$ 266,321,640	\$ 81,369,077	\$ 347,690,717
Restricted:			
Streets	25,689,978	--	25,689,978
Debt service	315,110	--	315,110
Employee retirement system	6,207,620	--	6,207,620
TIF	36,096	--	36,096
Other	2,671,535	41,540	2,713,075
Unrestricted	54,325,895	17,288,318	71,614,213
Total net position	<u>\$ 355,567,874</u>	<u>\$ 98,698,935</u>	<u>\$ 454,266,809</u>

See notes to financial statements

Component Units			
Electric Utility	Gas Utility	Water Utility	Communications Utility
\$ 33,002,846	\$ 8,232,827	\$ 6,261,414	\$ 11,801,594
14,950,066	4,378,272	578,991	6,848,921
--	--	--	--
117,737	--	4,159,759	108,329
--	--	--	--
50,792	9,251	2,130	14,854
--	--	--	--
6,064,920	5,182,201	642,498	2,334,396
--	--	--	--
10,979,446	1,569,080	909,410	1,271,920
--	--	--	--
--	--	--	--
5,016,577	314,830	157,554	2,582,211
906,916	183,247	101,722	602,475
--	--	--	--
1,521,815	422,999	299,773	526,533
3,981,251	116,773	68,219	156,029
--	--	--	--
1,878,208	25,617	63,466	2,177
255,094	--	--	--
--	--	--	--
41,806,907	4,287,240	2,750,754	--
21,099,863	557,841	1,448,393	24,795,813
213,853,787	27,092,579	46,144,423	21,350,671
51,571	10,817	6,867	570,339
2,250,144	15,460	36,695	2,534,448
(118,919,122)	(16,459,368)	(15,348,250)	(20,334,042)
<u>\$ 238,868,818</u>	<u>\$ 35,939,666</u>	<u>\$ 48,283,818</u>	<u>\$ 55,166,668</u>
647,326	218,513	143,970	308,366
266,982	60,880	42,151	98,357
<u>\$ 914,308</u>	<u>\$ 279,393</u>	<u>\$ 186,121</u>	<u>\$ 406,723</u>
\$ 3,557,305	\$ 3,644,535	\$ 273,721	\$ 1,675,824
--	--	--	--
3,920,530	1,081,412	198,062	502,167
2,543,741	--	--	--
--	--	--	--
3,045,000	--	--	--
11,091	2,336	1,491	67,502
--	--	--	--
6,858,853	--	--	--
22,457	4,639	2,895	324,950
677,756	154,576	107,014	249,700
1,006,213	229,486	158,873	370,708
3,538,723	1,200,389	776,483	1,641,441
<u>\$ 25,181,669</u>	<u>\$ 6,317,373</u>	<u>\$ 1,518,539</u>	<u>\$ 4,832,292</u>
\$ --	\$ --	\$ --	\$ --
9,518,311	133,893	882,310	94,843
45,258	10,168	7,239	16,835
527,062	178,790	115,652	244,476
133,638	--	4,066,563	738,236
<u>\$ 10,224,269</u>	<u>\$ 322,851</u>	<u>\$ 5,071,764</u>	<u>\$ 1,094,390</u>
\$ 152,513,313	\$ 15,523,210	\$ 35,097,963	\$ 28,526,955
--	--	--	--
3,891,751	--	--	--
--	--	--	--
--	--	--	--
1,341,408	504,672	343,191	635,263
46,630,716	13,550,953	6,438,482	20,484,491
<u>\$ 204,377,188</u>	<u>\$ 29,578,835</u>	<u>\$ 41,879,636</u>	<u>\$ 49,646,709</u>

City of Cedar Falls, Iowa
Statement of Activities
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
Public safety	\$ 13,684,358	\$ 652,117	\$ 50,588	\$ --
Public works	14,537,822	182,739	--	1,682,176
Health and social services	175,448	--	--	--
Culture and recreation	8,389,572	1,744,839	47,159	461,101
Community and economic development	4,667,924	--	2,044,608	--
General government	5,633,997	1,463,007	--	--
Interest on long-term debt and related fees	295,198	--	--	--
Total governmental activities	<u>\$ 47,384,319</u>	<u>\$ 4,042,702</u>	<u>\$ 2,142,355</u>	<u>\$ 2,143,277</u>
Business-type activities:				
Sewer	\$ 4,849,239	\$ 8,334,109	\$ --	\$ 211,394
Refuse	3,297,786	3,257,768	--	--
Storm Water	1,150,452	1,186,639	--	511,496
Total business-type activities	<u>\$ 9,297,477</u>	<u>\$ 12,778,516</u>	<u>\$ --</u>	<u>\$ 722,890</u>
Total primary government	<u>\$ 56,681,796</u>	<u>\$ 16,821,218</u>	<u>\$ 2,142,355</u>	<u>\$ 2,866,167</u>
Component units				
Electric Utility	\$ 67,038,733	\$ 75,574,787	\$ --	\$ 906,616
Gas Utility	22,492,451	22,789,224	--	8,124
Water Utility	4,478,212	5,913,313	--	787,806
Communications Utility	18,192,435	23,163,582	--	10,565
Total component units	<u>\$ 112,201,831</u>	<u>\$ 127,440,906</u>	<u>\$ --</u>	<u>\$ 1,713,111</u>

General revenues:

Property taxes and assessments
Local option sales tax
Hotel/motel taxes
Other city taxes
Use of money and property
Intergovernmental, not restricted to specific programs
Gain/Loss on sale of assets
Miscellaneous
Utility contribution in lieu of taxes

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning, as restated

Net position - ending

See notes to financial statements

Net (Expense) Revenue and Changes in Net Position						
Primary Government			Component Units			
Governmental Activities	Business-type Activities	Total	Electric Utility	Gas Utility	Water Utility	Communications Utility
\$ (12,981,653)	\$ --	\$ (12,981,653)	\$ --	\$ --	\$ --	\$ --
(12,672,907)	--	(12,672,907)	--	--	--	--
(175,448)	--	(175,448)	--	--	--	--
(6,136,473)	--	(6,136,473)	--	--	--	--
(2,623,316)	--	(2,623,316)	--	--	--	--
(4,170,990)	--	(4,170,990)	--	--	--	--
(295,198)	--	(295,198)	--	--	--	--
<u>\$ (39,055,985)</u>	<u>\$ --</u>	<u>\$ (39,055,985)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
\$ --	\$ 3,696,264	\$ 3,696,264	\$ --	\$ --	\$ --	\$ --
--	(40,018)	(40,018)	--	--	--	--
--	547,683	547,683	--	--	--	--
<u>\$ --</u>	<u>\$ 4,203,929</u>	<u>\$ 4,203,929</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<u>\$ (39,055,985)</u>	<u>\$ 4,203,929</u>	<u>\$ (34,852,056)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
\$ --	\$ --	\$ --	\$ 9,442,670	\$ --	\$ --	\$ --
--	--	--	--	304,897	--	--
--	--	--	--	--	2,222,907	--
--	--	--	--	--	--	4,981,712
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 9,442,670</u>	<u>\$ 304,897</u>	<u>\$ 2,222,907</u>	<u>\$ 4,981,712</u>
\$ 29,863,928	\$ --	\$ 29,863,928	\$ --	\$ --	\$ --	\$ --
6,708,131	--	6,708,131	--	--	--	--
1,497,762	--	1,497,762	--	--	--	--
114,061	--	114,061	--	--	--	--
3,453,982	560,850	4,014,832	484,908	135,910	80,755	175,090
7,656,462	76,985	7,733,447	--	--	--	--
8,354	--	8,354	--	--	--	--
2,659,903	--	2,659,903	26,979	7,453	1,461	12,994
2,988,665	--	2,988,665	--	--	--	--
2,190,451	(2,190,451)	--	--	--	--	--
<u>\$ 57,141,699</u>	<u>\$ (1,552,616)</u>	<u>\$ 55,589,083</u>	<u>\$ 511,887</u>	<u>\$ 143,363</u>	<u>\$ 82,216</u>	<u>\$ 188,084</u>
\$ 18,085,714	\$ 2,651,313	\$ 20,737,027	\$ 9,954,557	\$ 448,260	\$ 2,305,123	\$ 5,169,796
337,482,160	96,047,622	433,529,782	194,422,631	29,130,575	39,574,513	44,476,913
<u>\$ 355,567,874</u>	<u>\$ 98,698,935</u>	<u>\$ 454,266,809</u>	<u>\$ 204,377,188</u>	<u>\$ 29,578,835</u>	<u>\$ 41,879,636</u>	<u>\$ 49,646,709</u>

City of Cedar Falls, Iowa
Balance Sheet
Governmental Funds
June 30, 2023

	Special Revenue				
	General Fund	Hospital Fund	TIF Fund	Street Construction Fund	Street Repair Fund
ASSETS					
Cash	\$ 12,003,483	\$ 13,607,981	\$ --	\$ 8,702,401	\$ 18,694,793
Receivables, net of allowance for uncollectible amounts:					
Property taxes	21,332,071	--	5,994,962	--	--
Lease receivable	448,423	91,122	--	--	--
Other city taxes	190,707	--	--	--	519,059
Accrued interest	278,951	256,833	--	--	211,643
Special assessments	5,596	--	--	--	--
Human & leisure services contributions	4,864,772	--	--	--	--
Other	259,415	406,565	--	116,847	10,724
Due from component unit	1,218,229	--	--	--	--
Due from other funds	--	--	--	--	--
Advance to other funds	--	6,175,000	--	--	--
Due from other governments	6,290	--	--	457,552	--
Inventories	125,830	--	--	602,188	--
Total assets	<u>\$ 40,733,767</u>	<u>\$ 20,537,501</u>	<u>\$ 5,994,962</u>	<u>\$ 9,878,988</u>	<u>\$ 19,436,219</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 469,115	\$ --	\$ --	\$ 1,013,143	\$ 2,435,113
Grant proceeds received in advance	--	--	--	--	--
Accrued liabilities	401,201	--	--	28,442	--
Due to other funds	--	--	--	--	--
Total liabilities	<u>\$ 870,316</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,041,585</u>	<u>\$ 2,435,113</u>
DEFERRED INFLOWS OF RESOURCES					
Succeeding year property taxes	\$ 21,178,394	\$ --	\$ 5,958,866	\$ --	\$ --
Amounts held in community foundation	4,864,772	--	--	--	--
Amount due at end of lease	452,199	482,151	--	--	--
Other	64,199	--	--	--	10,724
Total deferred inflows of resources	<u>\$ 26,559,564</u>	<u>\$ 482,151</u>	<u>\$ 5,958,866</u>	<u>\$ --</u>	<u>\$ 10,724</u>
FUND BALANCES					
Nonspendable	\$ 125,830	\$ --	\$ --	\$ 602,188	\$ --
Restricted	--	--	36,096	8,235,215	16,990,382
Committed	--	20,055,350	--	--	--
Assigned	3,459,048	--	--	--	--
Unassigned	9,719,009	--	--	--	--
Total fund balances	<u>\$ 13,303,887</u>	<u>\$ 20,055,350</u>	<u>\$ 36,096</u>	<u>\$ 8,837,403</u>	<u>\$ 16,990,382</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 40,733,767</u>	<u>\$ 20,537,501</u>	<u>\$ 5,994,962</u>	<u>\$ 9,878,988</u>	<u>\$ 19,436,219</u>

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as deferred inflows of resources.

Internal service funds are used by management to charge the costs of fleet management, management information systems and risk management activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

Accrued interest payable is not due and payable in the current period and, therefore, is not reported in the funds.

Accrued compensated absences, other postemployment benefits and net pension liability are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds payable are not due and payable in the current period and, therefore, are not reported in the funds.

Pension related deferred outflows of resources and deferred inflows of resources, are not due and payable in the current year and, therefore, are not reported in the funds.

Deferred outflows of resources

Deferred inflows of resources

Net position of governmental activities

See notes to financial statements

Debt Service Fund	Capital Projects		Other Governmental Funds	Total Governmental Funds
	Capital Improvements	Bond Fund		
\$ 306,926	\$ 6,108,914	\$ --	\$ 27,501,815	\$ 86,926,313
1,476,259	--	--	1,129,175	29,932,467
--	1,104,877	--	--	1,644,422
--	--	--	190,707	900,473
--	320,089	33,941	363,722	1,465,179
--	95,989	--	39,781	141,366
--	--	--	--	4,864,772
--	15,359	--	--	808,910
--	--	--	--	1,218,229
--	22,634,580	--	10,858	22,645,438
--	1,935,000	--	--	8,110,000
--	--	906,318	95,138	1,465,298
--	--	--	27,711	755,729
<u>\$ 1,783,185</u>	<u>\$ 32,214,808</u>	<u>\$ 940,259</u>	<u>\$ 29,358,907</u>	<u>\$ 160,878,596</u>
\$ --	\$ 519,566	\$ 1,396,745	\$ 189,542	\$ 6,023,224
--	--	--	5,872,405	5,872,405
--	--	--	8,142	437,785
--	--	22,634,580	10,858	22,645,438
<u>\$ --</u>	<u>\$ 519,566</u>	<u>\$ 24,031,325</u>	<u>\$ 6,080,947</u>	<u>\$ 34,978,852</u>
\$ 1,468,075	\$ --	\$ --	\$ 1,122,046	\$ 29,727,381
--	--	--	--	4,864,772
--	1,041,174	--	--	1,975,524
--	95,989	906,319	86,049	1,163,280
<u>\$ 1,468,075</u>	<u>\$ 1,137,163</u>	<u>\$ 906,319</u>	<u>\$ 1,208,095</u>	<u>\$ 37,730,957</u>
\$ --	\$ --	\$ --	\$ 27,711	\$ 755,729
315,110	--	--	8,843,783	34,420,586
--	--	--	456,017	20,511,367
--	30,558,079	--	12,752,424	46,769,551
--	--	(23,997,385)	(10,070)	(14,288,446)
<u>\$ 315,110</u>	<u>\$ 30,558,079</u>	<u>\$ (23,997,385)</u>	<u>\$ 22,069,865</u>	<u>\$ 88,168,787</u>
<u>\$ 1,783,185</u>	<u>\$ 32,214,808</u>	<u>\$ 940,259</u>	<u>\$ 29,358,907</u>	
				273,168,214
				6,420,723
				14,035,387
				(24,696)
				(20,047,458)
				(9,534,697)
				4,775,458
				(1,393,844)
				<u>\$ 355,567,874</u>

City of Cedar Falls, Iowa
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue			
	General Fund	Hospital Fund	TIF Fund	Street Construction Fund
Revenues:				
Property taxes and assessments	\$ 21,722,943	\$ --	\$ 5,921,636	\$ --
Other city taxes	859,104	--	--	--
Licenses and permits	957,514	--	--	--
Use of money and property	610,519	815,577	--	--
Intergovernmental	1,457,263	--	8,830	5,634,265
Charges for services	2,707,961	--	--	--
Fines and forfeitures	175,164	--	--	--
Miscellaneous	144,005	--	--	1,444,493
Utility contribution in lieu of taxes	1,863,665	--	--	--
Total revenues	\$ 30,498,138	\$ 815,577	\$ 5,930,466	\$ 7,078,758
Expenditures:				
Current:				
Public safety	\$ 11,098,870	\$ --	\$ --	\$ --
Public works	1,410,689	--	--	11,437,533
Health and social services	13,000	13,470	--	--
Culture and recreation	6,657,501	--	--	--
Community and economic development	1,202,856	--	--	--
General government	5,166,671	--	--	--
Debt service	--	--	--	--
Capital projects	--	--	--	--
Total expenditures	\$ 25,549,587	\$ 13,470	\$ --	\$ 11,437,533
Excess (deficiency) of revenues over (under) expenditures	\$ 4,948,551	\$ 802,107	\$ 5,930,466	\$ (4,358,775)
Other financing sources (uses):				
Transfers:				
Transfers in	\$ 878,450	\$ --	\$ --	\$ 2,525,708
Transfers out	(4,963,554)	--	(5,976,326)	(974,723)
Issuance of debt	--	--	--	--
Premium on debt issuance	--	--	--	--
Total other financing sources (uses)	\$ (4,085,104)	\$ --	\$ (5,976,326)	\$ 1,550,985
Net change in fund balances	\$ 863,447	\$ 802,107	\$ (45,860)	\$ (2,807,790)
Fund balances, beginning	12,416,372	19,253,243	81,956	11,588,990
Increase (decrease) in reserve for inventories	24,068	--	--	56,203
Fund balances, ending	\$ 13,303,887	\$ 20,055,350	\$ 36,096	\$ 8,837,403

See notes to financial statements

Street Repair Fund	Debt Service Fund	Capital Projects		Other Governmental Funds	Total Governmental Funds
		Capital Improvements	Bond Fund		
\$ --	\$ 1,061,764	\$ --	\$ --	\$ 1,161,984	\$ 29,868,327
6,708,131	3,838	--	--	748,881	8,319,954
--	--	--	--	--	957,514
424,707	--	788,457	111,606	703,116	3,453,982
--	27,561	--	3,230,000	2,682,011	13,039,930
--	--	--	--	18,280	2,726,241
--	--	--	--	182,738	357,902
291,251	--	114,943	639,245	220,501	2,854,438
--	--	1,125,000	--	--	2,988,665
<u>\$ 7,424,089</u>	<u>\$ 1,093,163</u>	<u>\$ 2,028,400</u>	<u>\$ 3,980,851</u>	<u>\$ 5,717,511</u>	<u>\$ 64,566,953</u>
\$ --	\$ --	\$ --	\$ --	\$ 1,662,250	\$ 12,761,120
8,021,161	--	--	--	259,371	21,128,754
--	--	--	--	--	26,470
--	--	--	--	608,762	7,266,263
--	--	--	--	1,463,336	2,666,192
--	--	--	--	--	5,166,671
--	1,179,108	--	--	--	1,179,108
--	--	2,366,027	15,560,384	4,901,919	22,828,330
<u>\$ 8,021,161</u>	<u>\$ 1,179,108</u>	<u>\$ 2,366,027</u>	<u>\$ 15,560,384</u>	<u>\$ 8,895,638</u>	<u>\$ 73,022,908</u>
<u>\$ (597,072)</u>	<u>\$ (85,945)</u>	<u>\$ (337,627)</u>	<u>\$ (11,579,533)</u>	<u>\$ (3,178,127)</u>	<u>\$ (8,455,955)</u>
\$ 143,327	\$ --	\$ 2,217,154	\$ 4,487,916	\$ 2,634,810	\$ 12,887,365
--	--	(238,980)	--	(49,040)	(12,202,623)
--	--	--	3,860,000	--	3,860,000
--	--	--	263,827	--	263,827
<u>\$ 143,327</u>	<u>\$ --</u>	<u>\$ 1,978,174</u>	<u>\$ 8,611,743</u>	<u>\$ 2,585,770</u>	<u>\$ 4,808,569</u>
\$ (453,745)	\$ (85,945)	\$ 1,640,547	\$ (2,967,790)	\$ (592,357)	\$ (3,647,386)
17,444,127	401,055	28,917,532	(21,029,595)	22,668,304	91,741,984
--	--	--	--	(6,082)	74,189
<u>\$ 16,990,382</u>	<u>\$ 315,110</u>	<u>\$ 30,558,079</u>	<u>\$ (23,997,385)</u>	<u>\$ 22,069,865</u>	<u>\$ 88,168,787</u>

City of Cedar Falls, Iowa
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2023

Net change in fund balances - total governmental funds \$ (3,647,386)

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

Government funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:

Net acquisition of capital assets	36,766,564	
Depreciation/Amortization expense	<u>(10,062,105)</u>	
		26,704,459

Because some revenues will not be collected for several months after the City's year end, they are not considered available revenues and are reported as deferred inflows of resources in the governmental funds, as follows:

Property tax	(4,399)	
Other	<u>(2,238,004)</u>	
		(2,242,403)

Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Current year issues exceeded repayments, as follows:

Issuance of debt	(3,860,000)	
Premium on general obligation bonds	(182,060)	
Repaid	895,000	
Accrued interest	<u>(10,800)</u>	
		(3,157,860)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds, as follows:

Compensated absences	(422,957)	
Other postemployment benefits	(322,236)	
Pension expense	1,512,782	
Change in inventory	<u>74,189</u>	
		841,778

Internal service funds are used by management to charge the costs of fleet management, management information systems and risk management activities to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.

		<u>(412,874)</u>
Change in net position of governmental activities	<u>\$</u>	<u>18,085,714</u>

See notes to financial statements

City of Cedar Falls, Iowa
Statement of Net Position
Proprietary Funds
June 30, 2023

	Business-type Activities - Enterprise Fund	
	Sewer Fund	Refuse Fund
ASSETS		
Current assets:		
Cash	\$ 17,963,643	\$ 5,828,723
Receivables, net of allowance for uncollectible amts.		
Accrued interest	184,244	65,189
Other	1,322,051	419,079
Due from other governments	--	--
Prepaid Items	--	11,720
Inventories	181,993	47,819
Total current assets	<u>\$ 19,651,931</u>	<u>\$ 6,372,530</u>
Noncurrent assets:		
Capital assets:		
Land	\$ 779,878	\$ 204,845
Buildings	43,387,182	12,884,406
Machinery and equipment	6,315,616	4,340,628
Infrastructure	46,845,239	--
Subscription Asset	--	47,867
Construction in progress	401,822	--
Accumulated depreciation/amortization	(33,307,577)	(6,669,853)
Total noncurrent assets	<u>\$ 64,422,160</u>	<u>\$ 10,807,893</u>
Total assets	<u>\$ 84,074,091</u>	<u>\$ 17,180,423</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related deferred outflows	<u>\$ 136,984</u>	<u>\$ 141,871</u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 399,310	\$ 67,299
Accrued liabilities	53,745	27,206
Bonds payable - due within one year	1,190,000	--
Subscription liability - due within one year	--	11,451
Compensated absences - due within one year	96,049	74,724
Total current liabilities	<u>\$ 1,739,104</u>	<u>\$ 180,680</u>
Noncurrent liabilities:		
Bonds payable- after one year	\$ 7,508,630	\$ --
Advance from other funds	8,110,000	--
Subscription liability - after one year	--	29,793
Compensated absences - after one year	11,465	140,660
Net pension liability	507,254	488,427
Total noncurrent liabilities	<u>\$ 16,137,349</u>	<u>\$ 658,880</u>
Total liabilities	<u>\$ 17,876,453</u>	<u>\$ 839,560</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related deferred inflows	<u>\$ 56,091</u>	<u>\$ 16,296</u>
NET POSITION		
Net investment in capital assets	\$ 55,723,530	\$ 10,766,649
Restricted for post closure costs	--	41,540
Unrestricted	10,555,001	5,658,249
Total net position	<u>\$ 66,278,531</u>	<u>\$ 16,466,438</u>

See notes to financial statements

Business-type Activities - Enterprise Fund		Governmental Activities - Internal Service Funds
<u>Storm Water Fund</u>	<u>Total</u>	
\$ 1,359,885	\$ 25,152,251	\$ 13,539,933
30,448	279,881	151,972
50,619	1,791,749	273,958
76,985	76,985	--
--	11,720	--
--	229,812	83,056
<u>\$ 1,517,937</u>	<u>\$ 27,542,398</u>	<u>\$ 14,048,919</u>
\$ 627,858	\$ 1,612,581	\$ --
--	56,271,588	90,302
--	10,656,244	8,314,697
24,925,440	71,770,679	--
--	47,867	242,416
116,964	518,786	--
(10,224,105)	(50,201,535)	(5,774,792)
<u>\$ 15,446,157</u>	<u>\$ 90,676,210</u>	<u>\$ 2,872,623</u>
<u>\$ 16,964,094</u>	<u>\$ 118,218,608</u>	<u>\$ 16,921,542</u>
\$ 36,572	\$ 315,427	\$ 117,451
\$ 326,206	\$ 792,815	\$ 1,621,745
6,506	87,457	841,512
95,000	1,285,000	--
--	11,451	107,805
7,415	178,188	50,673
<u>\$ 435,127</u>	<u>\$ 2,354,911</u>	<u>\$ 2,621,735</u>
\$ 472,259	\$ 7,980,889	\$ --
--	8,110,000	--
--	29,793	41,922
--	152,125	21,738
142,951	1,138,632	284,925
<u>\$ 615,210</u>	<u>\$ 17,411,439</u>	<u>\$ 348,585</u>
<u>\$ 1,050,337</u>	<u>\$ 19,766,350</u>	<u>\$ 2,970,320</u>
\$ (3,637)	\$ 68,750	\$ 33,286
\$ 14,878,898	\$ 81,369,077	\$ 2,722,896
--	41,540	--
1,075,068	17,288,318	11,312,491
<u>\$ 15,953,966</u>	<u>\$ 98,698,935</u>	<u>\$ 14,035,387</u>

City of Cedar Falls, Iowa
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds	
	Sewer Fund	Refuse Fund
Operating revenues:		
Charges for services	\$ 8,251,126	\$ 3,046,153
Other	82,983	211,615
Total operating revenues	<u>\$ 8,334,109</u>	<u>\$ 3,257,768</u>
Operating expenses:		
Personal services	\$ 1,076,077	\$ 1,307,367
Contractual services	1,104,261	1,385,597
Supplies and equipment	419,414	80,250
Depreciation/amortization	1,924,426	523,516
Total operating expenses	<u>\$ 4,524,178</u>	<u>\$ 3,296,730</u>
Operating income(loss)	<u>\$ 3,809,931</u>	<u>\$ (38,962)</u>
Nonoperating revenues (expenses):		
Interest revenue	\$ 367,282	\$ 130,920
Interest expense	(325,061)	(1,056)
Intergovernmental	--	--
Gain (loss) on disposal of equipment	--	--
Nonoperating revenues (expenses), net	<u>\$ 42,221</u>	<u>\$ 129,864</u>
Income(loss) before contributions and transfers	<u>\$ 3,852,152</u>	<u>\$ 90,902</u>
Capital contributions	\$ 211,394	\$ --
Transfers in	--	302,300
Transfers out	(309,200)	(192,710)
Contributions and transfers, net	<u>\$ (97,806)</u>	<u>\$ 109,590</u>
Change in net position	\$ 3,754,346	\$ 200,492
Net position, beginning	62,524,185	16,265,946
Net position, ending	<u>\$ 66,278,531</u>	<u>\$ 16,466,438</u>

See notes to financial statements

Business-type Activities - Enterprise Funds		Governmental Activities- Internal Service Funds
Storm Water Fund	Total	
\$ 1,186,239	\$ 12,483,518	\$ 8,093,902
400	294,998	265,098
<u>\$ 1,186,639</u>	<u>\$ 12,778,516</u>	<u>\$ 8,359,000</u>
\$ 267,605	\$ 2,651,049	\$ 2,089,138
132,322	2,622,180	6,510,989
67,356	567,020	1,453,304
665,746	3,113,688	520,496
<u>\$ 1,133,029</u>	<u>\$ 8,953,937</u>	<u>\$ 10,573,927</u>
<u>\$ 53,610</u>	<u>\$ 3,824,579</u>	<u>\$ (2,214,927)</u>
\$ 62,648	\$ 560,850	\$ 305,902
(17,423)	(343,540)	(8,114)
76,985	76,985	--
--	--	(1,444)
<u>\$ 122,210</u>	<u>\$ 294,295</u>	<u>\$ 296,344</u>
<u>\$ 175,820</u>	<u>\$ 4,118,874</u>	<u>\$ (1,918,583)</u>
\$ 511,496	\$ 722,890	\$ --
567,007	869,307	1,508,709
(2,557,848)	(3,059,758)	(3,000)
<u>\$ (1,479,345)</u>	<u>\$ (1,467,561)</u>	<u>\$ 1,505,709</u>
\$ (1,303,525)	\$ 2,651,313	\$ (412,874)
17,257,491	96,047,622	14,448,261
<u>\$ 15,953,966</u>	<u>\$ 98,698,935</u>	<u>\$ 14,035,387</u>

City of Cedar Falls, Iowa
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds <u>Sewer Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 8,154,889
Receipts from interfund services	--
Payments to suppliers	(2,459,230)
Payments to employees	(1,223,468)
Net cash provided by operating activities	<u>\$ 4,472,191</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other funds	\$ --
Transfers to other funds	(309,200)
Receipts from other governments	--
Net cash provided by (used for) noncapital financing activities	<u>\$ (309,200)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Net acquisition of property and equipment	\$ (523,810)
Capital contributions	211,394
Principal paid on debt maturities	(1,149,000)
Payments on advance from other funds	(855,000)
Interest paid	(362,515)
Net cash (used for) capital and related financing activities	<u>\$ (2,678,931)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received on investments	\$ 194,866
Net increase (decrease) in cash	<u>\$ 1,678,926</u>
CASH BALANCES, Beginning	<u>16,284,717</u>
CASH BALANCES, Ending	<u><u>\$ 17,963,643</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income (loss)	\$ 3,809,931
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation/amortization	1,924,426
(Increase) decrease in:	
Customer and other receivables	147
Prepaid Items	--
Inventories	(94,148)
Increase (decrease) in accounts payable, accrued and other liabilities	(681,167)
(Increase) decrease in deferred outflows of resources	14,862
Increase (decrease) in deferred inflows of resources	(501,860)
Net cash provided by operating activities	<u>\$ 4,472,191</u>

See notes to financial statements

Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
Refuse Fund	Storm Water Fund	Total	
\$ 3,068,449	\$ 1,176,836	\$ 12,400,174	\$ --
--	--	--	8,131,820
(1,340,309)	(23,511)	(3,823,050)	(7,199,093)
(1,420,858)	(179,180)	(2,823,506)	(1,593,209)
<u>\$ 307,282</u>	<u>\$ 974,145</u>	<u>\$ 5,753,618</u>	<u>\$ (660,482)</u>
\$ 302,300	\$ 567,007	\$ 869,307	\$ 1,508,709
(192,710)	(2,557,848)	(3,059,758)	(3,000)
--	52,500	52,500	--
<u>\$ 109,590</u>	<u>\$ (1,938,341)</u>	<u>\$ (2,137,951)</u>	<u>\$ 1,505,709</u>
\$ (160,612)	\$ (1,195,466)	\$ (1,879,888)	\$ (917,622)
--	511,496	722,890	--
--	(90,000)	(1,239,000)	--
--	--	(855,000)	--
(1,056)	(27,250)	(390,821)	(8,114)
<u>\$ (161,668)</u>	<u>\$ (801,220)</u>	<u>\$ (3,641,819)</u>	<u>\$ (925,736)</u>
\$ 70,426	\$ 34,590	\$ 299,882	\$ 165,771
\$ 325,630	\$ (1,730,826)	\$ 273,731	\$ 85,262
5,503,093	3,090,711	24,878,521	13,454,671
<u>\$ 5,828,723</u>	<u>\$ 1,359,885</u>	<u>\$ 25,152,252</u>	<u>\$ 13,539,933</u>
\$ (38,962)	\$ 53,610	\$ 3,824,579	\$ (2,214,927)
523,516	665,746	3,113,688	520,496
22,740	(9,402)	13,485	(125,387)
(11,720)	--	(11,720)	--
(24,775)	--	(118,923)	(53,899)
402,522	375,687	97,042	1,654,256
14,494	804	30,160	3,103
(580,533)	(112,300)	(1,194,693)	(444,124)
<u>\$ 307,282</u>	<u>\$ 974,145</u>	<u>\$ 5,753,618</u>	<u>\$ (660,482)</u>

**CITY OF CEDAR FALLS, IOWA
NOTES TO FINANCIAL STATEMENTS
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Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City of Cedar Falls is a municipal corporation governed by an elected mayor and seven-member council. As required by accounting principles generally accepted in the United States of America, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the City. The discretely presented electric, gas, water, and communications utilities each have a December 31 year end.

Discretely Presented Component Units. The electric, gas, water, and communications utilities serve all the citizens of the City and are governed by a five-member board appointed by the mayor of the City of Cedar Falls. The rates for user charges and bond issuance authorizations are approved by the City Council, and the legal liability for the general obligation portion of the Utilities' debt remains with the City.

Complete financial statements for the Utilities may be obtained at the administrative offices.

Cedar Falls Utilities
Utility Parkway
Cedar Falls, Iowa 50613

Jointly Governed Organizations. The City also participates in several jointly governed organizations for which the City is not financially accountable or that the nature and significance of the relationship with the City are such that exclusion does not cause the City's financial statements to be misleading or incomplete. City officials are members of the following boards and commissions: Black Hawk County Consolidated Public Safety Communications Center, Black Hawk County Solid Waste Management Commission, Black Hawk County Criminal Justice Information Systems and Metropolitan Transit Authority.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of net position presents the assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Net position are reported in three categories.

Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances for bonds, notes, and other debt that are attributed to the acquisition, construction, or improvement of those assets.

Restricted net position result when constraints placed on net asset use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consist of net position that do not meet the definition of the two preceding categories. Unrestricted net position often have constraints on resources that are imposed by management, but can be removed or modified.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as other governmental funds.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, or if the payments are from the City's component unit. 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.

Property taxes, franchise taxes, licenses, interest, fines and forfeitures, and special assessments are susceptible to accrual. Sales taxes collected and held by the state at year-end on behalf of the City are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred, all other grant requirements have been met, and the criteria for accrual has been met.

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 *hospital fund* accounts for the lease income derived from Sartori Memorial Hospital.

The *TIF fund* accounts for property taxes received through tax increment financing.

The *street construction fund* accounts for the road use tax revenues received to the City by the State of Iowa for the operation and maintenance of the City's streets.

The *street repair fund* accounts for local option sales tax received from the state to be used to repair streets.

The *debt service fund* accounts for the servicing of general long-term debt not being financed by proprietary funds.

The *capital improvements fund* accounts for the acquisition of capital assets or construction of major capital projects not being financed by proprietary funds.

The *bond fund* accounts for all bond proceeds not related to proprietary funds and all the related capital projects associated with the bond sales.

The City reports the following major proprietary funds:

The *sewer fund* accounts for the operations and maintenance of the City's sanitary sewer system.

The *refuse fund* accounts for the operations and maintenance of the City's garbage collection.

The *storm water fund* accounts for the operations and maintenance of the City's storm water system.

Additionally, the City reports the following fund type:

Internal service funds account for operations that provide services to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. These include data processing, vehicle maintenance, health insurance, health insurance severance, payroll, and risk management activities.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments between the government's refuse and sewer functions and various other functions of the government. Elimination of the charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the refuse fund, sewer fund, and the government's internal service funds are charges to customers for services. Operating expenses for enterprise funds and internal service funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City and the Utility 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; 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. Investments of the City and the Utility are reported at fair value. Due to legal and budgetary reasons, the General Fund is assigned a portion of the investment earnings associated with the other funds. These funds are Street Construction, Debt Service, and the Cemetery Perpetual Care Funds.

2. Receivables and Payables

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 trade and property tax receivables are shown net of an allowance for uncollectibles.

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. Property tax receivable is recognized on the levy or lien date, which is the date the tax asking is certified by the City to the County Board of Supervisors. 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 and unavailable revenues.

By statute, the City is required to certify its budget in March of each year for the subsequent fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is reported as a deferred inflow and will not be recognized as revenue until the year for which it is levied.

3. Leases

At the commencement of a 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 monitors changes in circumstances that would require a remeasurement of its leases 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.

4. Inventories and Prepaid Items

Inventories in the governmental fund types are valued at cost using the first-in/first-out method. The costs of governmental fund type inventories are recognized as expenditures when purchased. Inventories in the proprietary fund types are valued at the lower of first-in/first-out cost or market. The inventories for the component unit are valued at the weighted average cost. The cost of proprietary fund type and component unit inventories are recognized as expenses when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

5. Restricted Assets

Certain assets of the component units are restricted because of applicable bond provisions.

6. Capital Assets

Capital assets, which include property, plant, equipment, right-to-use assets, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide statement of net position. Capital assets are defined by the government as equipment with initial, individual cost of \$5,000 or greater or a purchase of land, land improvements, building, or infrastructure with a value of \$5,000 or greater or a right-to-use subscription IT asset with a value of \$30,000 or greater and an estimated useful life of greater than one year. Such assets, other than right-to-use subscription IT assets, are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value. Acquisition value is the price that would have been paid to acquire a capital asset with equivalent service potential. Right-to-use subscription IT assets are recognized at the subscription commencement date and are measured at the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset 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.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Computer Equipment	5 years	Streets	30 years
Equipment	10-30 years	Buildings	40-50 years
Office Equipment	10-30 years	Land Improvements	20-40 years
Vehicles	10-20 years	Storm Water	40 years
Parking Lots	15 years	Bridges	45 years
Furniture	20 years	Lift Stations	50 years
Large Vehicles	20-40 years	Sewer	50 years
Traffic Signals	20 years	Historic Buildings	100 years
Right-to-use Subscription assets	2-10 years		

7. 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 and OPEB expense and contributions from the employer after the measurement date but before the end of the employer’s reporting period.

8. Compensated Absences

City employees accumulate vacation, sick leave, and comp-time hours for subsequent use or for payment upon termination, death, or retirement. Earned vacation pay and a maximum of one-half of all unused sick leave may be paid upon termination of employment. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund.

All severance is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental fund financial statements only for employees that have resigned or retired. The compensated absence liability has been computed based on rates of pay in effect on June 30, 2023.

9. Long-term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Subscription liabilities represent the City’s obligation to make subscription payments arising from the subscription contract. Subscription liabilities are recognized at the subscription commencement date based on the present value of future subscription payments expected to be made during the subscription term. The present value of subscription payments is discounted based on a rate determined by the City. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premium 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 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.

10. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Iowa Public Employees' Retirement System and the Municipal Fire and Police Retirement System (Systems') and additions to/deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the Systems'. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund.

11. Total OPEB Liability

For purposes of measuring the total OPEB liability, deferred outflows 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.

12. Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent 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 year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within sixty days after year end.

Deferred inflows of resources in the Statement of Net Position consist of succeeding year property tax and tax increment financing receivable that will not be recognized as revenue until the year for which they are levied, deferred amounts related to leases, the unamortized portion of the net difference between projected and actual earnings on pension plan investments and other unrecognized items not yet charged to pension expense.

13. Fund Balance Policies

The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance – amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

- Committed fund balance – amounts constrained to specific purposes by the City Council, using its highest level of decision-making authority (i.e., City Council by adoption of an ordinance prior to the end of the fiscal year). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest level action to remove or change the constraint.
- Assigned fund balance – amounts the City intends to use for a specific purpose. Intent can be expressed by the City Council or by an official or body to which the City Council delegates the authority. The City Council has by resolution authorized the Finance Manager to assign the fund balance.
- Unassigned fund balance – amounts not included in other spendable classifications reported. The City would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds. The General Fund is the only fund that reports a positive unassigned fund balance amount.

As of June 30, 2023, fund balances are composed of the following:

<u>Fund Balance Classification</u>	<u>Purpose</u>	<u>Fund</u>	<u>Amount</u>
Nonspendable	Inventory	General	\$ 125,830
	Inventory	Street Construction	602,188
	Inventory	Non-major Governmental Funds	27,711
			<u>\$ 755,729</u>
Restricted	TIF Debt	TIF	\$ 36,096
	Street Construction	Street Construction	8,235,215
	Street Repair	Street Repair	16,990,382
	Debt Service	Debt Service	315,110
	Community Block Grant	Non-major Governmental Funds	102,822
	Housing Assistance	Non-major Governmental Funds	811,709
	Employee Retirement Systems	Non-major Governmental Funds	6,207,620
	Visitors & Tourism	Non-major Governmental Funds	1,225,599
Cemetery Perpetual Care	Non-major Governmental Funds	496,033	
		<u>\$ 34,420,586</u>	
Committed	Health Services	Hospital	\$ 20,055,350
	Parking	Non-major Governmental Funds	457,017
			<u>\$ 20,512,367</u>
Assigned	Cultural Services	General	\$ 146,466
	Recreational Services	General	3,312,582
	Capital Projects	Capital Improvements	30,558,079
	Capital Projects	Non-major Governmental Funds	12,752,424
		<u>\$ 46,769,551</u>	

The City Council has adopted a minimum cash reserve policy. Those amounts are as follows.

- General Fund: 15-25% of next year's expenditures and preferably at the 20-25% level
- Refuse Fund: 20-30%, but no less than \$500,000.
- Sewer Fund: 65-75%, but no less than \$1,500,000.
- Street Fund: 20-30%, but no less than \$1,000,000.
- Storm Water Fund: 10-20%, but no less than \$200,000.
- Emergency Fund: \$1,500,000 minimum.

14. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

E. Implementation of GASB Statement No. 87

As of January 1, 2022, Cedar Falls Utilities adopted GASB Statement No. 87, *Leases*. The objective of the Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. Beginning fiscal year 2022, net position for the component unit was retroactively restated by an immaterial amount to include lease assets, liabilities, and deferred inflows of resources.

F. Implementation of GASB Statement No. 96

As of July 1, 2022, the City adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The implementation of this standard establishes that a SBITA results in a right to use subscription IT asset – an intangible asset – and a corresponding liability. The standard provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. The Statement requires recognition of certain SBITA assets and liabilities for SBITAs that previously were recognized as outflows of resources based on the payment provisions of the contract. As a result of implementing this standard the City recognized a right to use subscription asset and subscription liability of \$337,680 and \$337,680 as of July 1, 2022, respectively. As a result of these adjustments there was no effect on beginning net position.

Note 2. Stewardship, Compliance, and Accountability

A. Budgetary information

The City prepares and adopts an annual budget on a function basis for the City as a whole, rather than at the fund level, as prescribed by Iowa statutes. The state of Iowa mandates that annual budgets for the fiscal year beginning July 1 be certified to the County Auditor no later than March 31 preceding the beginning of the fiscal year. The review and adoption of the budget for the City is in accordance with

state laws and City budget procedures as stated in City Code, recodified November 1971, and amended by ordinance adoption thereafter. Budget proposals for all operating department requests are conducted by the Department of Finance and Business Operations who prepares, for the Mayor's consideration, a preliminary budget by January 1 of each year for the coming fiscal year. The budget proposal presented to the City Council by the Mayor, City Administrator, and Director of Finance and Business Operations is a complete financial plan for the upcoming fiscal year. The proposal is submitted on or before the first Monday of February. The City Council holds various budget meetings with the Mayor, City Administrator and department heads as well as holding public hearings prior to adopting the budget. The Council adopts the budget by resolution and certifies it to the County Auditor by the 31st of March preceding the beginning of the fiscal year. This budget becomes the appropriation for operations of the City.

The adopted budget presents expenditures in nine functions- 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. The legal level of control (the level on which expenditures may not legally exceed appropriations) is the function level. Appropriations as adopted lapse at the end of the fiscal year.

Amendments to the City budget are considered annually as funding sources are available. Management is not authorized to amend the budget or to make budgetary transfers between functions without the approval of the City Council. An additional levy of property taxes is not allowed by state law. The City budget for the current year may be amended for any of the following purposes:

- To permit the appropriation and expenditure of unexpended, unencumbered fund balances on hand at the end of the preceding fiscal year.
- To permit the appropriation and expenditure of amounts anticipated being available from sources other than property taxation.
- To permit transfers between funds as prescribed by state law.
- To permit transfers between functions.

The Council adopts the amended budget by resolution and certifies it to the County Auditor by May 31 of the budget year. The amended budget becomes the appropriation for operations of the City. The City Council adopted one budget amendment resolution during the year ended June 30, 2023.

Due to the emphasis placed on monitoring budgets, as a result of limited resources to provide City services, major classifications such as personal services, capital outlays, contractual services, and commodities are monitored throughout the year by the Department of Finance and Business Operations.

Monthly reports are prepared by department and activity. Any major deviations must be approved by the Department of Finance and Business Operations and the Mayor. While the legal level of control is the program level of expenditure, departments are responsible for not expending more than the amount of the appropriation for each activity within their area of responsibility, unless approved by the Department of Finance and Business Operations and the Mayor.

The City budgets all receipts, disbursements, and interfund and intrafund transfers on the cash basis plus recorded accounts payable. The budget amounts included in this report are the final cash basis budget for the year for all funds excluding the fiduciary funds, which are not budgeted for by the City.

Budgeted interfund transfers and intrafund transfers have been eliminated in the following statement of program disbursements - budget and actual.

Individual fund budgets are, in all cases where appropriations are required, the same as the appropriation amounts. In the case of the General Fund and most of the special revenue funds, unexpended budgeted amounts lapse at the end of the budget year.

B. Deficit Fund Balances

The Bond Fund, a major fund, had a deficit fund balance as of June 30, 2023, in the amount of \$23,997,385. The Sidewalk Assessment Fund, a non-major capital projects fund, had a deficit fund balance of \$10,070 as of June 30, 2023. These balances are expected to be recovered through future bond proceeds, TIF reimbursements, and assessments.

Note 3. Detailed Notes On All Funds

A. Deposits and Investments

The City's deposits in banks and credit unions on June 30, 2023 were entirely covered by federal depository insurance, collateralized with securities or letters of credit held by the City or the City's agent in the City's name 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.

The City is 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; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

The City has no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

Cash balances as of June 30, 2023, consist of the following:

Cash – unrestricted	<u>\$ 125,618,497</u>
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A reconciliation of cash as shown on the combined balance sheet for the primary government follows:

Carrying amount of deposits	<u>\$ 125,618,497</u>
Cash – Governmental Activities	\$ 100,466,246
Cash – Business-type Activities	<u>25,152,251</u>
Total	<u>\$ 125,618,497</u>

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 of the City.

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 government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City did not hold any investments during the year.

The component units' deposits were entirely covered by Federal depository insurance, collateralized with securities or letters of credit held by the entity or its agent in the entity's name, or by a multiple financial institution collateral pool 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.

Cash balances as of December 31, 2022, consist of the following:

	Electric Utility	Gas Utility	Water Utility	Communications Utility
Cash – unrestricted	\$ 33,002,846	\$ 8,232,827	\$ 6,261,414	\$ 11,801,594
Cash – restricted	1,521,815	422,999	299,773	526,533
	<u>\$ 34,524,661</u>	<u>\$ 8,655,826</u>	<u>\$ 6,561,187</u>	<u>\$ 12,328,127</u>

A reconciliation of cash and investments as shown on the statement of net position for the component units follows:

	Electric Utility	Gas Utility	Water Utility	Communications Utility
Carrying amount of deposits	\$ 34,524,661	\$ 8,655,826	\$ 6,561,187	\$ 12,328,127
Carrying amount of certificates	18,931,317	4,495,045	647,210	7,004,950
Total	<u>\$ 53,455,978</u>	<u>\$ 13,150,871</u>	<u>\$ 7,208,397</u>	<u>\$ 19,333,077</u>
Cash	\$ 33,002,846	\$ 8,232,827	\$ 6,261,414	\$ 11,801,594
Cash - Restricted	1,521,815	422,999	299,773	526,533
Investments:				
Certificates of deposit	14,950,066	4,378,272	578,991	6,848,921
Certificates of deposit - restricted	3,981,251	116,773	68,219	156,029
Total	<u>\$ 53,455,978</u>	<u>\$ 13,150,871</u>	<u>\$ 7,208,397</u>	<u>\$ 19,333,077</u>

B. Receivable

On June 30, 2023, the City has recorded a \$4,864,772 receivable for library, recreation, and cultural contributions held by the Cedar Falls Community Foundation. The funds will be used to support library services, recreation services, and the cultural center, therefore is reported as an asset to the General Fund.

C. Capital Assets

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

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 43,116,319	\$ 3,435,900	\$ --	\$ 46,552,219
Construction in progress	23,380,432	29,645,906	6,099,733	46,926,605
Total capital assets, not being depreciated	<u>\$ 66,496,751</u>	<u>\$ 33,081,806</u>	<u>\$ 6,099,733</u>	<u>\$ 93,478,824</u>
Capital assets, being depreciated/amortized:				
Buildings	\$ 36,936,789	\$ 4,091,069	\$ 109,803	\$ 40,918,055
Land Improvements	21,100,815	85,838	--	21,186,653
Machinery and equipment	22,376,777	1,839,474	759,245	23,457,006
Infrastructure	273,462,096	4,558,213	--	278,020,309
Right-to-use subscription asset	--	289,813	--	289,813
Total capital assets, being depreciated/amortized	<u>\$ 353,876,477</u>	<u>\$ 10,864,407</u>	<u>\$ 869,048</u>	<u>\$ 363,871,836</u>
Less accumulated depreciation/amortization for:				
Buildings	\$ 15,006,258	\$ 920,847	\$ 68,001	\$ 15,859,104
Land Improvements	9,785,591	689,246	--	10,474,837
Machinery and equipment	14,901,866	1,116,084	672,084	15,345,866
Infrastructure	131,773,592	7,749,282	--	139,522,874
Right-to-use subscription asset	--	107,142	--	107,142
Total accumulated depreciation/amortization	<u>\$ 171,467,307</u>	<u>\$ 10,582,601</u>	<u>\$ 740,085</u>	<u>\$ 181,309,823</u>
Total capital assets, being depreciated/amortized, net	<u>\$ 182,409,170</u>	<u>\$ 281,806</u>	<u>\$ 128,963</u>	<u>\$ 182,562,013</u>
Governmental activities capital assets, net	<u>\$ 248,905,921</u>	<u>\$ 33,363,612</u>	<u>\$ 6,228,696</u>	<u>\$ 276,040,837</u>

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,612,581	\$ --	\$ --	\$ 1,612,581
Construction in progress	809,313	492,011	782,538	518,786
Total capital assets, not being depreciated	<u>\$ 2,421,894</u>	<u>\$ 492,011</u>	<u>\$ 782,538</u>	<u>\$ 2,131,367</u>
Capital assets, being depreciated/amortized:				
Buildings	\$ 56,271,588	\$ --	\$ --	\$ 56,271,588
Machinery and equipment	10,499,694	156,550	--	10,656,244
Infrastructure	69,804,681	1,965,998	--	71,770,679
Right-to-use subscription asset	--	47,867	--	47,867
Total capital assets, being depreciated/amortized	<u>\$ 136,575,963</u>	<u>\$ 2,170,415</u>	<u>\$ --</u>	<u>\$ 138,746,378</u>
Less accumulated depr./amort. for:				
Buildings	\$ 15,833,569	\$ 1,176,941	\$ --	\$ 17,010,510
Machinery and equipment	5,519,404	389,007	--	5,908,411
Infrastructure	25,734,874	1,540,759	--	27,275,633
Right-to-use subscription asset	--	6,981	--	6,981
Total accumulated depr/amort.	<u>\$ 47,087,847</u>	<u>\$ 3,113,688</u>	<u>\$ --</u>	<u>\$ 50,201,535</u>
Total capital assets, being depreciated/amortized, net	<u>\$ 89,488,116</u>	<u>\$ (943,273)</u>	<u>\$ --</u>	<u>\$ 88,544,843</u>
Business-type activities capital assets, net	<u>\$ 91,910,010</u>	<u>\$ (451,262)</u>	<u>\$ 782,538</u>	<u>\$ 90,676,210</u>

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

Governmental activities:

Public safety	\$ 344,816
Public works	8,014,010
Health and social services	148,978
Culture and recreation	1,188,554
Community and economic development	181,417
General government	184,330
Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets	520,496
Total depreciation/amortization expense - governmental activities	<u>\$ 10,582,601</u>

Business-type activities

Sewer	\$ 1,924,426
Refuse	523,516
Storm Water	665,746
Total depreciation/amortization expense - business-type activities	<u>\$ 3,113,688</u>

Construction Commitments

The City has active construction projects as of June 30, 2023. At year-end the City's commitments with contractors are as follows:

	<u>Project Authorization</u>	<u>Expended to Date</u>	<u>Remaining Commitment</u>
Park Drive Lift Station	\$ 70,000	\$ 58,240	\$ 11,760
2023 Reconstruction	2,689,393	1,094,015	1,595,378
Main Street Reconstruction	29,037,443	4,892,641	24,144,802
Union Road Reconstruction	516,803	425,853	90,950
West Viking Road Reconstruction	486,700	297,834	188,866
Streetscape Maintenance	2,835,884	2,429,363	406,521
Ashworth Dr. Extension	1,249,087	92,034	1,157,053
Hudson Rd. & W. Ridgeway	728,796	145,744	583,052
Cedar Heights	3,197,563	390,956	2,806,607
Union Rd. Trail	677,113	617,955	59,158
Greenhill Rd. & Main	3,838,959	3,340,542	498,417
W. Viking Road Ind. Park	9,038,042	8,145,968	892,074
Intersection Improvements	376,800	157,330	219,470
Olive St. Box Culvert	2,948,617	2,684,462	264,155
W. 27 th St. Reconstruction	8,383,796	5,915,898	2,467,898
Oak Park Sanitary Sewer	735,520	--	735,520
2021 Sidewalk Repair	160,388	113,630	46,758
Cedar Heights Drive Reconstruction	7,881,588	7,721,511	160,077
Lake Street Trail	341,715	324,280	17,435
City Hall Remodel	3,763,343	3,760,855	2,488
University Ave. Biocells	131,524	116,964	14,560
Seerley Park	35,100	18,712	16,388
Cedar River Rec.	6,279,130	58,000	6,221,130
Weight Equipment	217,785	108,892	108,893
Hearst 2.0 Master Plan	24,000	16,320	7,680
2023 Sanitary Sewer Rehab	253,025	208,924	44,101
2023 Stormwater Planning	275,000	41,825	233,175
2023 Seal Coat	191,607	--	191,607
2023 Alley Reconstruction	255,451	--	255,451
Center Street Streetscape	1,874,924	1,837,442	37,482
CDBG Sidewalk	194,156	186,616	7,540
	<u>\$ 88,689,252</u>	<u>\$ 45,202,806</u>	<u>\$ 43,486,446</u>

Discretely Presented Component Units

Activity for the Electric Utility for the year ended December 31, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,878,208	\$ --	\$ --	\$ 1,878,208
Construction in progress	2,562,931	5,834,565	6,147,352	2,250,144
Total capital assets, not being depreciated	<u>\$ 4,441,139</u>	<u>\$ 5,834,565</u>	<u>\$ 6,147,352</u>	<u>\$ 4,128,352</u>
Capital assets, being depreciated/amortized:				
Buildings	\$ 43,531,340	\$ 307,892	\$ 2,032,325	\$ 41,806,907
Machinery and equipment	21,673,334	985,481	1,558,952	21,099,863
Land Rights	255,094	--	--	255,094
Right-to-use leased assets	51,571	--	--	51,571
Infrastructure	209,567,977	4,853,979	568,169	213,853,787
Total capital assets, being depreciated/amortized	<u>\$ 275,079,316</u>	<u>\$ 6,147,352</u>	<u>\$ 4,159,446</u>	<u>\$ 277,067,222</u>
Less accumulated depreciation/amortization for:				
Buildings	\$ 15,656,253	\$ 1,267,512	\$ 893,124	\$ 16,030,641
Machinery and equipment	12,437,556	1,746,834	1,559,018	12,625,372
Land Rights	20,407	3,400	--	23,807
Right-to-use leased assets	6,854	11,012	--	17,866
Infrastructure	84,858,289	6,099,764	736,617	90,221,436
Total accumulated depr/amort.	<u>\$ 112,979,359</u>	<u>\$ 9,128,522</u>	<u>\$ 3,188,759</u>	<u>\$ 118,919,122</u>
Total capital assets, being depreciated/amortized, net	<u>\$ 162,099,957</u>	<u>\$ (2,981,170)</u>	<u>\$ 970,687</u>	<u>* \$ 158,148,100</u>
Electric Utility capital assets, net	<u>\$ 166,541,096</u>	<u>\$ 2,853,395</u>	<u>\$ 7,118,039</u>	<u>\$ 162,276,452</u>

*Cedar Falls Utilities uses FERC utility accounting which allows for depreciation calculated using the composite straight-line method. Under this method it is common for accumulated depreciation deletions to exceed the cost removed.

Activity for the Gas Utility for the year ended December 31, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 25,617	\$ --	\$ --	\$ 25,617
Construction in progress	66,259	978,296	1,029,095	15,460
Total capital assets, not being depreciated	<u>\$ 91,876</u>	<u>\$ 978,296</u>	<u>\$ 1,029,095</u>	<u>\$ 41,077</u>
Capital assets, being depreciated/amortized:				
Buildings	\$ 4,280,284	\$ 12,028	\$ 5,072	\$ 4,287,240
Machinery and equipment	512,575	58,623	13,357	557,841
Right-to-use leased assets	10,817	--	--	10,817
Infrastructure	26,237,946	958,444	103,811	27,092,579
Total capital assets, being depreciated/amortized	<u>\$ 31,041,622</u>	<u>\$ 1,029,095</u>	<u>\$ 122,240</u>	<u>\$ 31,948,477</u>
Less accumulated depreciation/amortization				
Buildings	\$ 891,601	\$ 103,595	\$ 5,072	\$ 990,124
Machinery and equipment	338,009	49,599	13,358	374,250
Right-to-use leased assets	1,486	2,319	--	3,805
Infrastructure	14,475,573	737,199	121,583	15,091,189
Total accumulated depr/amort.	<u>\$ 15,706,669</u>	<u>\$ 892,712</u>	<u>\$ 140,013</u>	<u>\$ 16,459,368</u>
Total capital assets, being depreciated/amortized, net	<u>\$ 15,334,953</u>	<u>\$ 136,383</u>	<u>\$ (17,773) *</u>	<u>\$ 15,489,109</u>
Gas Utility capital assets, net	<u>\$ 15,426,829</u>	<u>\$ 1,114,679</u>	<u>\$ 1,011,322</u>	<u>\$ 15,530,186</u>

*Cedar Falls Utilities uses FERC utility accounting which allows for depreciation calculated using the composite straight-line method. Under this method it is common for accumulated depreciation deletions to exceed the cost removed.

Activity for the Water Utility for the year ended December 31, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 63,466	\$ --	\$ --	\$ 63,466
Construction in progress	360,524	2,010,386	2,334,215	36,695
Total capital assets, not being depreciated	<u>\$ 423,990</u>	<u>\$ 2,010,386</u>	<u>\$ 2,334,215</u>	<u>\$ 100,161</u>
Capital assets, being depreciated/amortized:				
Buildings	\$ 2,754,195	\$ 407	\$ 3,848	\$ 2,750,754
Machinery and equipment	1,379,133	88,079	18,819	1,448,393
Right-to-use leased assets	6,867	--	--	6,867
Infrastructure	44,117,816	2,245,729	219,122	46,144,423
Total capital assets, being depreciated/amortized	<u>\$ 48,258,011</u>	<u>\$ 2,334,215</u>	<u>\$ 241,789</u>	<u>\$ 50,350,437</u>
Less accumulated depreciation/amortization				
Buildings	\$ 676,955	\$ 62,114	\$ 3,848	\$ 735,221
Machinery and equipment	642,729	40,446	18,819	664,356
Right-to-use leased assets	980	1,478	--	2,458
Infrastructure	13,326,171	840,560	220,516	13,946,215
Total accumulated depr/amort.	<u>\$ 14,646,835</u>	<u>\$ 944,598</u>	<u>\$ 243,183</u>	<u>\$ 15,348,250</u>
Total capital assets, being depreciated/amortized, net	<u>\$ 33,611,176</u>	<u>\$ 1,389,617</u>	<u>\$ (1,394) *</u>	<u>\$ 35,002,187</u>
Water Utility capital assets, net	<u>\$ 34,035,166</u>	<u>\$ 3,400,003</u>	<u>\$ 2,332,821</u>	<u>\$ 35,102,348</u>

*Cedar Falls Utilities uses FERC utility accounting which allows for depreciation calculated using the composite straight-line method. Under this method it is common for accumulated depreciation deletions to exceed the cost removed.

Activity for the Communications Utility for the year ended December 31, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,177	\$ --	\$ --	\$ 2,177
Construction in progress	89,459	7,169,740	4,724,751	2,534,448
Total capital assets, not being depreciated	<u>\$ 91,636</u>	<u>\$ 7,169,740</u>	<u>\$ 4,724,751</u>	<u>\$ 2,536,625</u>
Capital assets, being depreciated/amortized:				
Machinery and equipment	\$ 24,856,362	\$ 4,369,852	\$ 4,430,400	\$ 24,795,813
Right-to-use leased assets	491,212	96,000	16,873	570,339
Infrastructure	21,076,968	354,899	81,195	21,350,671
Total capital assets, being depreciated/amortized	<u>\$ 46,424,542</u>	<u>\$ 4,820,751</u>	<u>\$ 4,528,468</u>	<u>\$ 46,716,823</u>
Less accumulated depreciation/amortization				
Machinery and equipment	\$ 14,427,870	\$ 3,276,930	\$ 4,430,400	\$ 13,274,400
Right-to-use leased assets	99,839	94,683	16,587	177,935
Infrastructure	6,150,955	817,381	86,629	6,881,707
Total accumulated depr/amort.	<u>\$ 20,678,664</u>	<u>\$ 4,188,994</u>	<u>\$ 4,533,616</u>	<u>\$ 20,334,042</u>
Total capital assets, being depreciated/amortized, net	<u>\$ 25,745,878</u>	<u>\$ 631,757</u>	<u>\$ (5,148) *</u>	<u>\$ 26,382,781</u>
Communications Utility capital assets, net	<u>\$ 25,837,514</u>	<u>\$ 7,801,497</u>	<u>\$ 4,719,603</u>	<u>\$ 28,919,406</u>

*Cedar Falls Utilities uses FERC utility accounting which allows for depreciation calculated using the composite straight-line method. Under this method it is common for accumulated depreciation deletions to exceed the cost removed.

D. Leases

Lessor:

Sartori Memorial Hospital

On January 1, 1997, the operations of Sartori Memorial Hospital (Hospital) were sold to MercyOne Health Systems, Inc. As part of this sale, the City entered into a lease agreement with Sartori Memorial Hospital, Inc. (SMH), whereas the City will lease to SMH the land and buildings owned by the City and used in the Hospital's operations. The initial term of the lease was for a period of 25 years, with each additional term being for a period of five years. MercyOne has already exercised its right for the first extension, however, is not expected to renew for the additional two terms.

During the fiscal year, the City recognized \$29,826 in lease revenue and \$2,611 in interest income related to these agreements. At July 1, 2021, the City recorded \$149,132 in a lease receivable and deferred inflow of resources for this arrangement. The City used an interest rate of 2.17% based on the average rate of interest received on the Hospital Fund investments.

MercyOne Health Systems, Inc. also pays to the City an annual amount of \$140,000 for five years, which represents the liability arising from accrued vacation of Hospital personnel as of December 31, 1996. The present value of this liability as of June 30, 2023, is recorded as a receivable and deferred inflow of resources in the Hospital Fund in the amount of \$392,672.

Cellular Towers

The City licenses (leases) 2 parcels of land for cellular tower antenna sites. One of the licenses is for a non-cancelable period of 25 years ending on February 15, 2026 with five (5) renewal periods of five (5) years. The City believes the licensee will exercise the renewal options with reasonable certainty. The agreement allows for annual increases in lease payments of 4%. The second license is in the middle of its fourth renewal period ending February 28, 2025, and the licensee has one additional renewal period of five years remaining which the City is reasonably certain will be exercised. The agreement allows for annual increases in lease payments at the greater of 3% or the percentage increase in the CPI over the CPI for the month 12 months prior to the adjustment date. During the fiscal year, the City recognized \$58,033 in lease revenue and \$28,240 in interest revenue related to these agreements. At July 1, 2021, the City recorded \$1,156,833 in lease receivables and deferred inflows of resources for these arrangements. The City used an interest rate of 2.5% based on comparable interest rates for investments in the current market.

Golf Course Operations Agreement

The City entered into a public private partnership agreement with John J. Bermel to operate the golf course facilities and golf course operations. The initial term of this agreement was for the period of five (5) years that ended December 31, 2021. The agreement allows the option for up to four (4) additional successive terms of five (5) years each. Bermel has already exercised the right to the first extension. The City believes Bermel will exercise the remaining renewal options with reasonable certainty.

During the fiscal year, the City recognized \$32,300 in lease revenue and \$3,923 in interest income related to this agreement. At July 1, 2022 the City recorded \$484,499 in a lease receivable and deferred inflows for this agreement. The City used an interest rate of 2.8% based on comparable interest rates for bonds in the current market.

Leases receivable	Balance at July 1, 2022	Additions	Deletions	Balance at June 30, 2023
Lease agreements	\$ 1,251,295	\$ 484,499	\$ 91,372	\$ 1,644,422
Total leases receivable	\$ 1,251,295	\$ 484,499	\$ 91,372	\$ 1,644,422

Remaining amounts to be received associated with these leases are as follows:

<u>Fiscal Year</u> <u>Ended June 30</u>		<u>Lease Revenue</u>
2024	\$	85,770
2025		89,869
2026		93,877
2027		66,829
2028		70,793
2029-2033		295,113
2034-2038		263,143
2039-2043		192,050
2044-2048		278,767
2049-2051		208,211
Total	\$	<u>1,644,422</u>

E. Non-Current Liabilities

Following is a summary of the City's changes in long-term liabilities for the year-ended June 30, 2023, and the total liability of the City as of that date as reported on the government-wide statement of net position:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Capital Loan Notes:					
Series 2016	\$ 1,130,000	\$ --	\$ 275,000	\$ 855,000	\$ 280,000
Series 2018	1,900,000	--	280,000	1,620,000	295,000
Series 2020	2,965,000	--	340,000	2,625,000	350,000
Series 2022	--	3,860,000	--	3,860,000	250,000
Total notes	\$ 5,995,000	\$ 3,860,000	\$ 895,000	\$ 8,960,000	\$ 1,175,000
Add: Unamortized premium	392,637	263,827	81,767	574,697	--
Total long-term debt	\$ 6,387,637	\$ 4,123,827	\$ 976,767	\$ 9,534,697	\$ 1,175,000
Compensated absences	2,379,305	607,243	166,589	2,819,959	1,370,306
Subscriptions	--	289,813	105,313	184,500	121,528
Total non-current liabilities	\$ 8,766,942	\$ 5,020,883	\$ 1,248,669	\$ 12,539,156	\$ 2,666,834

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Business-Type Activities:					
Capital Loan Notes:					
Series 2016	\$ 3,815,000	\$ --	\$ 600,000	\$ 3,215,000	\$ 615,000
Series 2018-Strm Wtr	610,000	--	90,000	520,000	95,000
Series 2018-Sewer	1,430,000	--	210,000	1,220,000	225,000
Total notes	\$ 5,855,000	\$ --	\$ 900,000	\$ 4,955,000	\$ 935,000
State Revolving Loan	4,392,000	--	339,000	4,053,000	350,000
Add: Unamortized premium	309,468	--	51,579	257,889	--
Total long-term debt	\$ 10,556,468	\$ --	\$ 1,290,579	\$ 9,265,889	\$ 1,285,000
Compensated absences	330,184	10,547	10,418	330,313	178,188
Subscriptions	--	47,866	6,622	41,244	11,451
Total non-current liabilities	\$ 10,886,652	\$ 58,413	\$ 1,307,619	\$ 9,637,446	\$ 1,474,639

General Obligation Bonds/Notes

Four issues of unmatured general obligation bonds/notes totaling \$14,747,586, net unamortized premium of \$832,586 are outstanding as of June 30, 2023. These notes bear interest at rates of 2.00% to 5.00%; mature in varying annual amounts through June 30, 2035; and were originally issued for \$22,885,000.

Details of general obligation bonds/notes payable at June 30, 2023 are as follows:

	<u>Date of Issue</u>	<u>Interest Rates</u>	<u>Final Due Date</u>	<u>Annual Payments</u>	<u>Amount Originally Issued</u>	<u>Outstanding 30-Jun-23</u>
Governmental Activities:						
General Obligation						
Capital Loan Notes	7/19/2016	2.00%	6/1/2026	245,000-440,000	\$2,865,000	\$855,000
General Obligation						
Capital Loan Notes	7/19/2018	4.00-5.00%	6/1/2028	200,000-350,000	2,860,000	1,620,000
General Obligation						
Capital Loan Notes	7/21/2020	2.00%	6/1/2030	130,000-405,000	3,430,000	2,625,000
General Obligation						
Capital Loan Notes	8/31/2022	3.00-5.00%	6/1/2035	250,000-405,000	3,860,000	3,860,000
Total Governmental Activities						<u>\$8,960,000</u>
Business Activities:						
General Obligation						
Capital Loan Notes	7/19/2016	2.00%	6/1/2028	125,000-670,000	\$6,790,000	\$3,215,000
General Obligation						
Capital Loan Notes-Sewer	7/19/2018	4.00-5.00%	6/1/2028	150,000-260,000	2,160,000	1,220,000
General Obligation						
Capital Loan Notes-Strm. Wtr	7/19/2018	4.00-5.00%	6/1/2028	65,000-110,000	920,000	520,000
Total Business Activities						<u>\$4,955,000</u>

Annual debt service requirements to maturing for general obligation bonds/notes are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,175,000	\$ 296,350	\$ 935,000	\$ 140,450
2025	1,210,000	256,500	965,000	112,150
2026	1,255,000	215,200	995,000	82,800
2027	1,000,000	175,350	1,020,000	55,900
2028	1,035,000	140,000	1,040,000	28,200
2029-2033	2,495,000	319,200	--	--
2034-2035	790,000	35,850	--	--
Total	<u>\$ 8,960,000</u>	<u>\$ 1,438,450</u>	<u>\$ 4,955,000</u>	<u>\$ 419,500</u>

State Revolving Loan

In July 2011, the City entered into a loan and disbursement agreement with the Iowa Finance Authority for the issuance of sewer revenue capital loan notes under the State Revolving Fund Program. These notes financed the major renovation project at the City's water treatment facility

related to disinfection compliance. The debt is owned by the Iowa Finance Authority and; the debt, constitutes direct borrowing. In the event of a default, the issuer shall have the right to take any action authorized under the regulations, the revenue note or the agreement and to take whatever action at law or equity may appear necessary or desirable to collect the amounts then due and thereafter to become due under the agreement or to enforce the performance and observance of any duty, covenant, obligation or agreement of the participant under the agreement. As of June 30, 2023, \$4,035,000 is outstanding. These notes bear interest at a rate of 1.75% with a final maturity in fiscal year 2033. Annual debt service requirements to maturity for this loan are as follows:

Year Ending June 30,	Business-type Activities	
	Principal	Interest
2024	\$ 350,000	\$ 81,060
2025	361,000	74,060
2026	373,000	66,840
2027	385,000	59,380
2028	397,000	51,680
2029-2033	2,187,000	134,020
Total	\$ 4,053,000	\$ 467,041

The notes are paid by the Sewer Fund. In fiscal year ended June 30, 2023, the Sewer Fund had net revenue of \$6,101,639 and the amount of principal and interest due was \$426,840.

Debt Limitation

As of June 30, 2023, the outstanding general obligation debt of the City did not exceed its legal debt margin computed as follows:

Estimated actual valuation of taxable property within the City	<u>\$ 3,735,193,238</u>
Debt limit - 5% of total actual valuation	\$ 186,759,662
Debt applicable to debt limit:	
General obligation bonds/Capital loan notes	13,915,000
Developer Rebate Agreements	<u>1,281,692</u>
Legal debt margin	<u>\$ 171,562,970</u>

All tax-exempt debt issued by the City is subject to IRS arbitrage rebate unless the City meets the \$5 million small issuers exemption in a given year. As of June 30, 2023, the City had no arbitrage liability.

Non-Current Liabilities – Electric Utility

Non-Current liability activity for the year ended December 31, 2022 was as follows:

	Beginning Balance as restated	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Capital Loan Notes:					
Series 2015	\$ 11,760,000	\$ --	\$ 2,895,000	\$ 8,865,000	\$ 3,045,000
Unamortized premium	1,392,341	--	342,757	1,049,584	--
Unamortized discount	(14,235)	--	(3,504)	(10,731)	--
Long-term debt	<u>\$ 13,138,106</u>	<u>\$ --</u>	<u>\$ 3,234,253</u>	<u>\$ 9,903,853</u>	<u>\$ 3,045,000</u>
Customer advances					
for construction	280,500	--	130,200	150,300	--
Landfill closure	2,873,918	89,682	2,012,581	951,019	--
Other liabilities	1,322,460	103,292	213,214	1,212,538	--
Net pension liability	126,192	4,130,911	718,380	3,538,723	--
Accrued severance	746,754	2,357	71,355	677,756	--
Lease agreements	44,639	--	11,091	33,548	11,091
OPEB	1,019,414	87,539	100,740	1,006,213	--
Noncurrent liabilities	<u>6,413,877</u>	<u>4,413,781</u>	<u>3,257,561</u>	<u>7,570,097</u>	<u>11,091</u>
Total	<u>\$ 19,551,983</u>	<u>\$ 4,413,781</u>	<u>\$ 6,491,814</u>	<u>\$ 17,473,950</u>	<u>\$ 3,056,091</u>

Capital Loan Notes – Electric Utility

The 2015 revenue capital loan notes require annual principal payments, due December 1, and semiannual interest payments, due June 1 and December 1. Interest rates are in a range between 2.50% and 5.00%. The capital loan notes are secured by the future net revenues of the Utility.

Component Unit - Capital Loan Notes					
Year	Principal		Interest		
2023	\$	3,045,000	\$	310,875	
2024		3,195,000		158,625	
2025		1,290,000		78,750	
2025		1,335,000		40,050	
	\$	8,865,000	\$	588,300	

Non-Current Liabilities – Gas Utility

Non-Current liability activity for the year ended December 31, 2022 was as follows:

	Beginning Balance as restated	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Customer advances for construction	\$ 118,634	\$ --	\$ 30,200	\$ 88,434	\$ --
Other liabilities	110,810	--	110,810	--	--
Net pension liability	44,325	1,400,630	244,566	1,200,389	--
Accrued severance	164,539	11,093	21,056	154,576	--
OPEB	202,108	50,354	22,976	229,486	--
Lease agreements	9,312	--	2,337	6,975	2,336
Total non-current liabilities	\$ 649,728	\$ 1,462,077	\$ 431,945	\$ 1,679,860	\$ 2,336

Non-Current Liabilities – Water Utility

Non-Current liability activity for the year ended December 31, 2022 was as follows:

	Beginning Balance as restated	Additions	Reductions	Ending Ending Balance	Amounts Due Within One Year
Net pension liability	\$ 28,238	\$ 906,013	\$ 157,768	\$ 776,483	\$ --
Accrued severance	113,912	3,372	10,270	107,014	--
OPEB	150,632	24,148	15,907	158,873	--
Lease Agreements	5,876	--	1,490	4,386	1491
Total non-current liabilities	<u>\$ 298,658</u>	<u>\$ 933,533</u>	<u>\$ 185,435</u>	<u>\$ 1,046,756</u>	<u>\$ 1,491</u>

Non-Current Liabilities – Communications Utility

Non-Current liability activity for the year ended December 31, 2022 was as follows:

	Beginning Balance as restated	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Net pension liability	\$ 60,273	\$ 1,915,255	\$ 334,087	\$ 1,641,441	\$ --
Accrued severance	240,480	39,025	29,805	249,700	--
OPEB	301,553	106,270	37,115	370,708	--
Lease agreements	391,842	96,000	95,390	392,452	67,502
Total non-current liabilities	<u>\$ 994,148</u>	<u>\$ 2,156,550</u>	<u>\$ 496,397</u>	<u>\$ 2,654,301</u>	<u>\$ 67,502</u>

F. Pension 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 aggregate amount of recognized pension expense (income) for the period associated with the net pension liability for all plans is \$963,073 for the primary government. Other aggregate amounts related to pension are separately displayed in the financial systems. The City's total pension liability is a liability as of June 30, 2023, however, when allocated to individual funds, the liability may be displayed as positive or negative.

IPERS

Plan Description. IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at PO Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

IPERS benefits are established under Iowa Code chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits – A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, anytime 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.)

Protection occupation members may retire at normal retirement age which is generally at age 55. The formula used to calculate a protection occupation members' monthly IPERS benefit includes:

- 60% of average salary after completion of 22 years of service, plus an additional 1.5% of average salary for years of service greater than 22 but not more than 30 years of service.
- The member's highest three-year average salary.

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25 percent for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.50 percent for each month that the member receives benefits before 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 benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

Contributions – The 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 percent of pay and the City contributed 9.44 percent for a total rate of 15.73 percent. Protective occupation members contributed 6.21 percent of pay and the City contributed 9.31 percent for a total rate of 15.52 percent.

The City's total contributions to IPERS for the year ended June 30, 2023 were \$1,157,515.

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 \$5,322,320 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 0.140871 percent which was an increase of 0.196391 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the City recognized pension expense of \$10,781. 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	\$ 235,938	\$ 72,904
Changes of assumptions	4,516	127
Net difference between projected and actual earnings on pension plan investments	--	569,737
Changes in proportion and differences between City contributions and proportionate share of contributions	330,467	112,974
City contributions subsequent to the measurement date	1,157,515	--
Total	<u>\$ 1,728,436</u>	<u>\$ 755,742</u>

\$1,157,515 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:

Year Ended June 30,	Total
2024	\$ (411,812)
2025	(296,153)
2026	(638,580)
2027	1,159,284
2028	2,440
	<u>\$ (184,821)</u>

There were no non-employer contributing entities at IPERS.

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

Rate of Inflation (effective June 30, 2017)	2.60 percent per annum
Rates of salary increase (effective June 30, 2017)	3.25 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% inflation and 0.65% real wage inflation.

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

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

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

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	22.0 %	3.57 %
International equity	17.5	4.79
Global smart beta equity	6.0	4.16
Core plus fixed income	20.0	1.66
Public credit	4.0	3.77
Cash	1.0	0.77
Private equity	13.0	7.57
Private real assets	8.5	3.55
Private credit	8.0	3.63
Total	<u>100.0 %</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 will be made at the contractually required rate and that contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of

current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's 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 7.0 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 (6.0 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%)
City's proportionate share of the net pension liability:	\$ 9,916,123	\$ 5,322,320	\$ 1,273,918

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at www.ipers.org.

Payables to the Pension Plan – At June 30, 2023, the City reported no payables to the defined benefit pension plan for legally required employer contributions and legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

MFPRSI

Pension Plan Fiduciary Net Position – MFPRSI membership is mandatory for fire fighters and police officers covered by the provisions of Chapter 411 of the Code of Iowa. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by MFPRSI. MFPRSI issues a stand-alone financial report which is available to the public by mail at 7155 Lake Drive, Suite #201, West Des Moines, Iowa 50266 or at www.mfprsi.org.

MFPRSI benefits are established under Chapter 411 of the Code of Iowa and the administrative rules thereunder. Chapter 411 of the Code of Iowa and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits - Members with 4 or more years of service are entitled to pension benefits beginning at age 55. Full service retirement benefits are granted to members with 22 years of service, while partial benefits are available to those members with 4 to 22 years of service based on the ratio of years completed 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 \$1,598,647.

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 nonemployer contributing entity in accordance with the provisions of the Governmental Accounting Standards Board Statement No. 67 – Financial Reporting for Pension Plans, (GASB 67).

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

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2023, the City reported a liability of \$9,824,664 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all MFPRSI participating employers. At June 30, 2022, the City's proportion was 1.749498% which was a decrease of 0.007715% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the City recognized pension expense of \$952,292. 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	\$ 610,089	\$ 12,633
Changes of assumptions	27,559	--
Net difference between projected and actual earnings on pension plan investments	--	116,405
Changes in proportion and differences between City contributions and proportionate share of contributions	149,761	460,528
City contributions subsequent to the measurement date	1,598,647	--
Total	\$ 2,386,056	\$ 589,566

\$1,598,647 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:

Year Ended June 30,	Total
2024	\$ 24,861
2025	(306,932)
2026	(831,167)
2027	1,291,602
2028	19,479
	\$ 197,843

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

Rate of Inflation	3.0 percent
Salary increases	3.75 to 15.11 percent, including including inflation
Investment rate of return	7.50 percent, net of pension plan 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 10-year period ending June 30, 2021. There were no significant changes of benefit terms.

Mortality rates as of June 30, 2022, were based on RP 2014 Blue Collar Healthy Annuitant table with males set-forward zero years, females set-forward two years and disabled set-forward three years (male only rates), with generational projection of future mortality improvement with 50% of Scale BB beginning in 2017.

The investment policy and decisions are governed by the Board of Trustees. 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 of return (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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022 (see the discussion of the pension plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Fixed Income	3.50 %
Broad U.S. Equity	6.70 %
Global Equity	6.80 %
Broad Non-US Equity	7.00 %
Managed Futures	5.10 %
Emerging Markets	7.20 %
Real Estate - Core	6.40 %
Opportunistic Real Estate	11.00 %
Global Infrastructure	6.80 %
Private Credit	8.60 %
Private Equity	12.00 %

Discount Rate - The discount rate used to measure the total pension liability was 7.5 percent. 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.

Sensitivity of City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percent lower (6.50 percent) or 1-percent higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
City's proportionate share of the net pension liability:	\$ 17,780,811	\$ 9,824,664	\$ 3,232,888

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued MFPRSI financial report which is available on MFPRSI's website at www.mfprsi.org.

Payables to the Pension Plan – At June 30, 2023, the City reported no payables to the defined benefit pension plan for legally required employer contributions and legally required employee contributions which had been withheld from employee wages but not yet remitted to MFPRSI.

G. Other Postemployment Benefits (OPEB)

Plan Description – The City administers a single-employer benefit plan which provides medical, prescription drug and life benefits for all full-time active employees, retired and their eligible dependants. Group insurance benefits are established under Iowa Code Chapter 509A.13. 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 – Individuals who are employed by the City and are eligible to participate in the group health plan are eligible to continue healthcare benefits upon retirement. Retirees under age 65 pay the same premium for the medical, prescription drug and life benefits as active employees, which results in an implicit rate subsidy and an OPEB liability.

Retired participants must be age 55 or older at retirement. At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	17
Active employees	196
Total	213

Total OPEB Liability – The City’s total OPEB liability of \$3,541,710 as of June 30, 2022 was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions – The total OPEB liability in the June 30, 2022 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% percent per annum
Rates of salary increase (effective June 30, 2022)	3.50% per annum, including inflation.
Discount rate (effective June 30, 2022)	3.69% compounded annually, including inflation.
Healthcare cost trend rate (effective June 30, 2022)	7.58% initial rate decreasing by .35% annually to an ultimate rate of 4.44%.

Discount Rate – The discount rate used to measure the total OPEB liability was 3.69% which reflects the index rate for 20-year Fidelity government obligation with a AA bonds index as of the measurement date.

Mortality rates are from the PUB 2010 annuitant distinct mortality table with MP2021 general projection of future mortality improvement.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study with dates corresponding to those listed above.

Changes in the Total OPEB Liability

	Total OPEB Liability
Total OPEB liability beginning of year	\$ 3,410,500
Changes for year:	
Service cost	239,867
Interest	129,371
Difference between Expected & Actual Experience	--
Change in Assumptions	--
Benefit payments	(238,028)
Net changes	131,210
Total OPEB liability end of year	\$ 3,541,710

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 (2.69%) or 1% higher (4.69%) than the current discount rate.

	1% Decrease (2.69)	Discount Rate (3.69%)	1% Increase (4.69%)
Total OPEB liability	\$ 3,794,435	\$ 3,541,710	\$ 3,310,030

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 (6.58%) or 1% higher (8.58%) than the current healthcare cost trend rates.

	1% Decrease (6.58%)	Healthcare Cost Trend Rate (7.58%)	1% Increase (8.58%)
Total OPEB liability	\$ 3,234,032	\$ 3,541,710	\$ 3,903,564

OPEB Expense and Deferred Outflows of Resources Related to OPEB – For the year ended June 30, 2023, the City recognized OPEB expense of \$560,264. At June 30, 2023, the City reported deferred outflows of resources related to OPEB from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 643,311	\$ --
Changes in assumptions	450,533	150,572
Total	<u>1,093,844</u>	<u>150,572</u>

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

Year Ended June 30,	Total
2024	\$ 191,026
2025	191,026
2026	191,026
2027	191,026
2028	106,719
Thereafter	72,449
	<u>\$ 943,272</u>

H. Interfund Balances

Individual interfund receivable and payable balances by fund type as of June 30, 2023, were stated in the fund financial statements as follows:

Fund	Total	
	Interfund Receivables	Interfund Payables
Nonmajor Governmental Funds	\$ 10,858	\$ 10,858
Capital Improvements Fund	22,634,580	--
Bond Fund	--	22,634,580
Total	<u>\$ 22,645,438</u>	<u>\$ 22,645,438</u>

The balances are due to the elimination of reporting negative cash.

Fund	Total	
	Advance to Other Funds	Advance from Other Funds
Hospital Fund	\$ 6,175,000	\$ --
Capital Improvements Fund	1,935,000	--
Sewer Fund	--	8,110,000
Total	<u>\$ 8,110,000</u>	<u>\$ 8,110,000</u>

The amount payable from the Sewer Fund to the Hospital Fund and the Capital Improvements Fund relates to internal financing for the large disinfection project at the City's water treatment facility and other City Sewer projects.

I. Interfund Transfers

The following transfers represent individual fund interfund transfers as stated in the Fund Financial Statements.

Transfer To	Transfer From	Amount
General Fund	Street Construction Fund	\$ 214,530
	Capital Improvements Fund	238,980
	Non-major Governmental Funds	39,040
	Sewer Fund	158,050
	Refuse Fund	192,710
	Storm Water Fund	35,140
		<u>\$ 878,450</u>
Street Construction Fund	Storm Water Fund	\$ 2,522,708
	Internal Service Fund	3,000
		<u>\$ 2,525,708</u>
Street Repair Fund	Street Construction Fund	\$ 42,036
	TIF Fund	101,291
		<u>\$ 143,327</u>
Capital Improvements Fund	General Fund	\$ 2,060,845
	TIF Fund	146,309
	Non-major Governmental Funds	10,000
		<u>\$ 2,217,154</u>
Bond Fund	TIF Fund	<u>\$ 4,487,916</u>
Non-major Governmental Funds	General Fund	\$ 1,394,000
	TIF Fund	1,240,810
		<u>\$ 2,634,810</u>
Refuse Fund	Street Construction	\$ 151,150
	Sewer Fund	151,150
		<u>\$ 302,300</u>
Stormwater Fund	Street Construction Fund	<u>\$ 567,007</u>
Internal Service Funds	General Fund	<u>\$ 1,508,709</u>
	Total	<u>\$ 15,265,381</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move debt service payments from proprietary or special revenue funds to the debt service fund as debt service payments come due and, (3) to move receipts from user fee generated funds to the general fund for certain administrative and custodial costs in the general fund.

Note 4. Other Notes**A. Due To/From Component Unit**

Amounts due from the component unit to the general fund at June 30, 2023, were as follows:

	Due from
Component Unit:	
Electric utility	\$ 1,218,229
Gas utility	--
Total	<u>\$ 1,218,229</u>

This amount differs from the amount reported as due to primary government since the Electric Utility, Gas Utility, and Communications Utility component units have a calendar year end of December 31, 2022.

B. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the government has established various funds to account for and finance its uninsured risks of loss.

The City has established a Health Insurance Reserve Fund for insuring benefits provided to City employees and covered dependents, which is included in the internal service fund type. Health benefits were self-insured up to a specific stop loss amount of \$100,000 and an aggregate stop loss of approximately \$5,098,401 for 2023. Coverage from a private insurance company is maintained for losses in excess of the stop loss amounts. All claims handling procedures are performed by a third-party claims administrator. Incurred but not reported claims have been accrued as a liability based upon the claims administrator's estimate.

All funds of the City participate in the program and make payments to the Health Insurance Reserve Fund based on actuarial estimates of the amounts needed to pay prior-year and current-year claims. The City has also established reserve funds for insuring workers' compensation, liability, and long-term disability claims which are included in the general fund type. Liability benefits were self-insured up to a specific stop loss amount of \$100,000 and an aggregate stop loss amount of \$260,000. Long-term disability benefits are self funded for the first six months, and the maximum benefit per individual is \$18,000. Workers' compensation benefits were self-insured up to an aggregate stop loss amount of \$350,000 with no specific stop loss amount. Coverage from private insurers is maintained for losses in excess of the stop loss amounts. An independent claims administrator performs all claims handling procedures. Settled claims for the above funds have not exceeded commercial coverage in any of the last three fiscal years.

Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims.

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

	Risk Management Fund				Total
	Health Insurance Reserve Fund	Workers' Compensation Reserve	Liability Reserve	Long-Term Disability Reserve	
Claim liabilities					
June 30, 2021	\$ 408,000	\$ 170,711	\$ --	\$ --	\$ 578,711
Claims and changes in estimates during fiscal year 2022	4,040,185	108,307	--	--	4,148,492
Claim payments	(4,079,185)	(92,920)	--	--	(4,172,105)
Claim liabilities					
June 30, 2022	\$ 369,000	\$ 186,098	\$ --	\$ --	\$ 555,098
Claims and changes in estimates during fiscal year 2023	4,377,987	82,915	--	--	4,460,902
Claim payments	(4,127,815)	(68,772)	--	--	(4,196,587)
Claim liabilities					
June 30, 2023	\$ 619,172	\$ 200,241	\$ --	\$ --	\$ 819,413

C. Commitments and Contingencies

Legal counsel has reported that as of June 30, 2023, there were claims and losses that are on file against the City. The City has the authority to levy additional taxes outside the regular limit to fund any uninsured judgment against the City. However, it is estimated that all of these claims and losses will be covered by insurance when exceeding stop loss limits, and the amounts prior to reaching these limits would not materially affect future financial statements of the City.

D. Urban Renewal Development Agreements

The City has entered into various development agreements for urban renewal projects. The agreements require the City to rebate portions of the incremental property tax paid by the developer in exchange for infrastructure improvements, rehabilitation and development of commercial projects by the developer.

The agreements are not general obligations of the City and, due to their nature, are not recorded as a liability in the City's financial statements. However, the agreements are subject to the constitutional debt limitation of the City.

Certain agreements include an annual appropriation clause and, accordingly, only the amount payable in the succeeding year on the agreements is subject to the constitutional debt limitation. The entire outstanding principal balance of agreements not including an annual appropriation clause is subject to the constitutional debt limitation.

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 and the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

City Tax Abatements

The City provides tax abatements, as defined by Governmental Accounting Standards Board, 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, the City rebated \$1,281,692 of property tax under the urban renewal and economic development projects.

E. New Governmental Accounting Standards Board (GASB) Standards

The Governmental Accounting Standards Board (GASB) has issued the following statements not yet implemented by the City. The Statements, which may impact the City are as follows:

GASB Statement No. 99, *Omnibus 2022*, issued April 2022, the requirements are effective for the City at issuance of the Statement, and with fiscal years ending after June 30, 2023 and June 30, 2024, respectively. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

GASB Statement No. 100, *Accounting Changes and Error Corrections* – an amendment of GASB Statement No. 62, issued June 2022 will be effective for the City beginning with its fiscal year ending after June 30, 2024. The objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

GASB Statement No. 101, *Compensated Absences*, issued June 2022 will be effective for the City beginning with its fiscal year ending after June 30, 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

The City's management has not yet determined the effect these statements will have on the City's financial statements.

City of Cedar Falls, Iowa
Budgetary Comparison Schedule - Function Budget
For the Year Ended June 30, 2023

	Budgeted Amounts	
	Original	Final
Revenues:		
Property taxes and assessments	\$ 29,891,580	\$ 29,891,580
Other City taxes	8,079,695	8,079,695
Licenses and permits	1,031,000	1,031,000
Use of money and property	633,452	633,452
Intergovernmental	17,700,020	21,930,640
Charges for services	15,220,550	15,653,750
Miscellaneous	1,104,483	3,388,883
Total revenues	\$ 73,660,780	\$ 80,609,000
Expenditures:		
Current:		
Public safety	\$ 13,446,710	\$ 13,538,610
Public works	19,449,090	24,834,940
Health and social services	28,000	28,000
Culture and recreation	8,665,100	8,921,100
Community and economic development	2,989,600	3,080,220
General government	6,310,200	6,313,200
Debt service	2,129,200	2,129,200
Capital projects	30,515,470	44,065,970
Business-type	9,205,410	10,324,410
Total expenditures	\$ 92,738,780	\$ 113,235,650
Excess (deficiency) of revenues over (under) expenditures	\$ (19,078,000)	\$ (32,626,650)
Total other financing sources (uses), net	\$ 1,885,000	\$ 2,515,000
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	\$ (17,193,000)	\$ (30,111,650)
Fund balances, beginning	89,733,998	89,733,998
Fund balances, ending	\$ 72,540,998	\$ 59,622,348

See notes to the required supplementary information.

Actual Amounts	Variance with Final Budget - Positive (Negative)
\$ 29,854,793	\$ (36,787)
8,375,338	295,643
930,896	(100,104)
2,274,756	1,641,304
19,125,343	(2,805,297)
15,381,879	(271,871)
3,253,760	(135,123)
<u>\$ 79,196,765</u>	<u>\$ (1,412,235)</u>
\$ 13,059,454	\$ 479,156
17,603,067	7,231,873
26,470	1,530
7,573,067	1,348,033
2,653,943	426,277
5,302,439	1,010,761
1,570,258	558,942
22,385,568	21,680,402
10,319,526	4,884
<u>\$ 80,493,792</u>	<u>\$ 32,741,858</u>
<u>\$ (1,297,027)</u>	<u>\$ 31,329,623</u>
<u>\$ 2,582,270</u>	<u>\$ 67,270</u>
\$ 1,285,243	\$ 31,396,893
105,773,315	16,039,317
<u>\$ 107,058,558</u>	<u>\$ 47,436,210</u>

City of Cedar Falls, Iowa**Notes to Required Supplementary Information – Budgetary Reporting
For the Year ended June 30, 2023****Note A - Budgetary Reporting**

The budgetary comparison is presented as Required Supplementary Information in accordance with Government Accounting 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 plus recorded accounts payable following required public notice and hearing for all 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 9 major classes of disbursements known as functions, not by fund or fund type. These 9 functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, and business-type activities. Function disbursements required to be budgeted include disbursements for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, and Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, one budget amendment increased budgeted disbursements by \$20,496,870. This budget amendment is reflected in the final budget amounts.

City of Cedar Falls, Iowa
Budgetary Comparison Schedule -
Program Budget
Notes to RSI

Note B - Explanation of Differences between Budgetary Sources and Uses of funds and GAAP Revenues and Expenditures for the GAAP General Fund and Major Special Revenue Funds

	<u>Function Budget</u>
Sources	
Actual amounts (budgetary basis) "total revenues" from the budgetary comparison schedule - function budget	\$ 79,196,765
Adjustments:	
The City budgets for all receipts on the cash basis, rather than the modified accrual or accrual basis	(1,851,296)
Total revenues for the function budget on a GAAP basis of accounting	<u>\$ 77,345,469</u>
Reclassifications:	
The City reports sources of funds in the function budget as revenues in other major and nonmajor funds for GAAP reporting:	
Debt Service Fund	(1,093,163)
Capital Improvements Fund	(2,028,400)
Bond capital projects Fund	(3,980,851)
Nonmajor governmental GAAP funds	(5,717,511)
Business-type enterprise funds	(12,778,516)
Total revenues for general fund and major special revenue funds	<u>\$ 51,747,028</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds:	
General Fund	\$ 30,498,138
Hospital Fund	815,577
TIF Fund	5,930,466
Street Construction Fund	7,078,758
Street Repair Fund	7,424,089
Total revenues for general fund and major special revenue funds	<u>\$ 51,747,028</u>

	Function Budget
	<hr/>
Uses	
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule - function budget	\$ 80,493,792
Adjustments	
The City budgets for expenditures on the cash basis, rather than on the modified accrual or accrual basis on all items except payments to suppliers	
The City does not budget for depreciation	1,483,053
	<hr/>
Total uses for the function budget on a GAAP basis of accounting	\$ 81,976,845
Reclassifications:	
The City reports uses of funds in the function budget as expenditures in other major and nonmajor funds for GAAP reporting:	
Debt Service Fund	(1,179,108)
Capital Improvements Fund	(2,366,027)
Bond capital projects Fund	(15,560,384)
Nonmajor governmental GAAP funds	(8,895,638)
Business-type enterprise funds	(8,953,937)
	<hr/>
Total expenditures for general fund and major special revenue funds	<u>\$ 45,021,751</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds:	
General Fund	\$ 25,549,587
Hospital Fund	13,470
TIF Fund	--
Street Construction Fund	11,437,533
Street Repair Fund	8,021,161
	<hr/>
Total expenditures for general fund and major special revenue funds	<u>\$ 45,021,751</u>

City of Cedar Falls, Iowa

Schedule of the City's Proportionate Share of the Net Pension Liability

Iowa Public Employees' Retirement System
June 30, 2023

	<u>2023</u>	<u>2022*</u>	<u>2021</u>
City's proportion of the net pension liability	0.1408710 %	(0.0555200) %	0.1318840 %
City's proportionate share of the net pension liability	\$ 5,322,320	\$ 191,670	\$ 9,264,499
City's covered payroll	\$ 11,357,362	\$ 11,095,706	\$ 10,465,436
City's proportionate share of the net pension liability as a percentage of its covered payroll	46.86 %	1.73 %	88.52 %
Plan fiduciary net position as a percentage of the total pension liability	91.40 %	100.81 %	82.90 %

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.

See accompanying independent auditor's report.

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.

*The Plan has three groups, regular, sheriff, and protective. In total, the Plan reported a net pension asset at June 30, 2021. However, the City only participates in the regular group, which reported a net pension liability at June 30, 2021.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.1280748 %	0.1259677 %	0.1246758 %	0.1279990 %	0.1337248 %	0.1421628 %
\$ 7,416,373	\$ 7,971,544	\$ 8,304,985	\$ 8,055,379	\$ 6,606,653	\$ 5,638,043
\$ 9,750,115	\$ 9,473,601	\$ 9,302,153	\$ 9,203,649	\$ 9,218,654	\$ 9,346,040
76.06 %	84.14 %	89.28 %	87.52 %	71.67 %	60.33 %
85.45 %	83.62 %	82.21 %	81.82 %	85.19 %	87.61 %

City of Cedar Falls, Iowa
Schedule of City Contributions
Iowa Public Employees' Retirement System
Last 10 Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Statutorily required contribution	\$ 1,157,515	\$ 1,072,135	\$ 1,047,351	\$ 988,265
Contributions in relation to the statutorily required contribution	1,157,515	1,072,135	1,047,351	988,265
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
City's covered payroll	\$ 12,261,739	\$ 11,357,362	\$ 11,095,706	\$ 10,465,436
Contributions as a percentage of covered payroll	9.44%	9.44%	9.44%	9.44%

See accompanying independent auditor's report.

2019	2018	2017	2016	2015	2014
\$ 920,276	\$ 846,190	\$ 831,947	\$ 821,928	\$ 821,440	\$ 834,065
(920,276)	(846,190)	(831,947)	(821,928)	(821,440)	(834,065)
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
\$ 9,750,115	\$ 9,473,601	\$ 9,302,153	\$ 9,203,649	\$ 9,218,654	\$ 9,346,040
9.44%	8.93%	8.94%	8.93%	8.91%	8.92%

City of Cedar Falls, Iowa
Notes to Required Supplementary Information – Pension Liability
Year ended June 30, 2023

Iowa Public Employees' Retirement System:

Changes of benefit terms:

There were no significant changes of 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 percent to 3.00 percent.
- Decreased the assumed rate of interest on member accounts from 4.00 percent to 3.75 percent per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64.
- Moved from an open 30 year amortization period to a closed 30 year amortization period for the UAL beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20 year period.

City of Cedar Falls, Iowa

Schedule of the City's Proportionate Share of the Net Pension Liability

Municipal Fire and Police Retirement System of Iowa
June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>
City's proportion of the net pension liability	1.749498 %	1.757213 %	1.859929 %
City's proportionate share of the net pension liability	\$ 9,824,664	\$ 3,946,246	\$ 14,834,799
City's covered payroll	\$ 5,908,861	\$ 5,708,659	\$ 5,907,701
City's proportionate share of the net pension liability as a percentage of its covered payroll	166.27 %	69.13 %	251.05 %
Plan fiduciary net position as a percentage of the total pension liability	84.62 %	93.62 %	76.47 %

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.

See accompanying independent auditor's report.

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.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
1.864869 %	1.778180 %	1.671545 %	1.727939 %	1.727077 %	1.782771 %
\$ 12,232,171	\$ 10,587,346	\$ 9,803,195	\$ 10,804,128	\$ 8,114,055	\$ 6,462,513
\$ 5,646,572	\$ 5,168,468	\$ 4,734,184	\$ 4,682,488	\$ 4,529,187	\$ 4,552,662
216.63 %	204.84 %	207.07 %	230.73 %	179.15 %	141.95 %
79.94 %	81.07 %	80.6 %	78.2 %	83.04 %	86.27 %

City of Cedar Falls, Iowa

Schedule of City Contributions

**Municipal Fire and Police Retirement System of Iowa
Last 10 Fiscal Years**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Statutorily required contribution	\$ 1,598,647	\$ 1,546,941	\$ 1,445,236	\$ 1,442,048
Contributions in relation to the statutorily required contribution	1,598,647	1,546,941	1,445,236	1,442,048
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
City's covered payroll	\$ 6,687,614	\$ 5,908,861	\$ 5,708,659	\$ 5,907,701
Contributions as a percentage of covered payroll	23.90%	26.18%	25.32%	24.41%

See accompanying independent auditor's report.

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 1,469,237	\$ 1,327,264	\$ 1,227,100	\$ 1,300,356	\$ 1,377,326	\$ 1,371,261
(1,469,237)	(1,327,264)	(1,227,100)	(1,300,356)	(1,377,326)	(1,371,261)
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
\$ 5,646,572	\$ 5,168,469	\$ 4,734,184	\$ 4,682,488	\$ 4,529,187	\$ 4,552,662
26.02%	25.68%	25.92%	27.77%	30.41%	30.12%

City of Cedar Falls, Iowa
Notes to Required Supplementary Information – Pension Liability
Year ended June 30, 2023

Municipal Fire and Police Retirement System of Iowa:

Changes of benefit terms:

There were no significant changes of benefit terms.

Changes of assumptions:

The 2018 valuation changed postretirement mortality rates to the RP-2014 Blue Collar Healthy Annuitant table with males set-forward zero years, females set-forward two years and disabled set-forward three years (male only rates), with generational projection of future mortality improvement with 50% of scale BB.

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 one year (male only rates), with no projection of future mortality improvement.

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

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

City of Cedar Falls, Iowa
Schedule of Changes in the City's
Total OPEB Liability, Related Ratios and Notes

June 30, 2023

	2023	2022	2021
Service Cost	\$ 239,867	\$ 231,331	\$ 208,856
Interest cost	129,371	123,697	79,347
Difference between expected and actual experiences	--	102,348	--
Changes in assumptions	--	(190,724)	--
Benefit payments	(238,028)	(416,737)	(218,250)
Net change in total OPEB liability	\$ 131,210	\$ (150,085)	\$ 69,953
Total OPEB liability beginning of year	3,410,500	3,560,585	3,490,632
Total OPEB liability end of year	\$ 3,541,710	\$ 3,410,500	\$ 3,560,585
Covered-employee payroll	16,021,951	15,191,208	14,878,294
Total OPEB liability as a percentage of covered-employee payroll	22.11%	22.45%	23.93%

Notes to Schedules of Changes in the GAAP City's Total OPEB Liability and Related Ratios

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

Changes in benefit terms:

There were no significant changes in benefit terms.

Changes in assumptions:

The mortality table was changed to the PUB-2010 general table.

The mortality improvement scale was updated to the MP-2021.

The Getzen trend model was implemented.

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	3.69%
Year ended June 30, 2022	3.69%
Year ended June 30, 2021	2.21%
Year ended June 30, 2020	2.21%
Year ended June 30, 2019	3.87%
Year ended June 30, 2018	3.87%

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.

<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 129,747	\$ 125,359	\$ 55,384
108,917	105,512	61,468
275,367	--	924,312
358,691	--	537,008
<u>(133,483)</u>	<u>(161,077)</u>	<u>(141,086)</u>
\$ 739,239	\$ 69,794	\$ 1,437,086
2,751,393	2,681,599	1,244,513
<u>\$ 3,490,632</u>	<u>\$ 2,751,393</u>	<u>\$ 2,681,599</u>
14,375,163	13,870,992	13,401,925
24.28%	19.84%	20.01%

City of Cedar Falls, Iowa
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023
(Page 1 of 2)

	Community Development Fund	Housing Assistance Fund
ASSETS		
Cash	\$ 80,211	\$ 817,172
Receivables, net of allowance for uncollectible amounts:		
Property taxes	--	--
Other city taxes	--	--
Accrued interest	--	--
Special assessment	--	--
Due from other funds	--	--
Due from other governments	53,438	--
Inventories	--	--
Total assets	<u>\$ 133,649</u>	<u>\$ 817,172</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 25,471	\$ 3,937
Grant proceeds received in advance	--	--
Accrued liabilities	--	1,526
Due to other funds	--	--
Total liabilities	<u>\$ 25,471</u>	<u>\$ 5,463</u>
DEFERRED INFLOWS OF RESOURCES		
Succeeding year property taxes	\$ --	\$ --
Other	5,356	--
Total deferred inflows of resources	<u>\$ 5,356</u>	<u>\$ --</u>
FUND BALANCES		
Nonspendable	\$ --	\$ --
Restricted	102,822	811,709
Committed	--	--
Assigned	--	--
Unassigned	--	--
Total fund balances	<u>\$ 102,822</u>	<u>\$ 811,709</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 133,649</u>	<u>\$ 817,172</u>

Special Revenue

<u>Parking Fund</u>	<u>Police Retirement</u>	<u>Fire Retirement</u>	<u>Visitor & Tourism</u>
\$ 454,346	\$ 3,323,898	\$ 2,874,655	\$ 1,065,943
--	825,143	304,032	--
--	--	--	190,707
6,030	5,610	4,897	10,294
--	--	--	--
--	--	--	--
--	--	--	--
5,091	--	--	22,620
<u>\$ 465,467</u>	<u>\$ 4,154,651</u>	<u>\$ 3,183,584</u>	<u>\$ 1,289,564</u>
\$ 2,822	\$ 297	\$ 8,272	\$ 36,266
--	--	--	--
1,537	--	--	5,079
--	--	--	--
<u>\$ 4,359</u>	<u>\$ 297</u>	<u>\$ 8,272</u>	<u>\$ 41,345</u>
\$ --	\$ 819,945	\$ 302,101	\$ --
--	--	--	--
<u>\$ --</u>	<u>\$ 819,945</u>	<u>\$ 302,101</u>	<u>\$ --</u>
\$ 5,091	\$ --	\$ --	\$ 22,620
--	3,334,409	2,873,211	1,225,599
456,017	--	--	--
--	--	--	--
--	--	--	--
<u>\$ 461,108</u>	<u>\$ 3,334,409</u>	<u>\$ 2,873,211</u>	<u>\$ 1,248,219</u>
<u>\$ 465,467</u>	<u>\$ 4,154,651</u>	<u>\$ 3,183,584</u>	<u>\$ 1,289,564</u>

(continued)

City of Cedar Falls, Iowa
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023
(Page 2 of 2)

	Special Revenue		
	Greenwood Perpetual Care	Fairview Perpetual Care	Hillside Perpetual Care
ASSETS			
Cash	\$ 259,937	\$ 180,198	\$ 55,898
Receivables, net of allowance for uncollectible amounts:			
Property taxes	--	--	--
Other city taxes	--	--	--
Accrued interest	--	--	--
Special assessment	--	--	--
Due from other funds	--	--	--
Due from other governments	--	--	--
Inventories	--	--	--
Total assets	<u>\$ 259,937</u>	<u>\$ 180,198</u>	<u>\$ 55,898</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ --	\$ --	\$ --
Grant proceeds received in advance	--	--	--
Accrued liabilities	--	--	--
Due to other funds	--	--	--
Total liabilities	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
DEFERRED INFLOWS OF RESOURCES			
Succeeding year property taxes	\$ --	\$ --	\$ --
Other	--	--	--
Total deferred inflows of resources	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
FUND BALANCES			
Nonspendable	\$ --	\$ --	\$ --
Restricted	259,937	180,198	55,898
Committed	--	--	--
Assigned	--	--	--
Unassigned	--	--	--
Total fund balances	<u>\$ 259,937</u>	<u>\$ 180,198</u>	<u>\$ 55,898</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 259,937</u>	<u>\$ 180,198</u>	<u>\$ 55,898</u>

(continued)

Capital Projects					
Washington Park Renovation	FEMA Fund	Sidewalk Assessment	Coronavirus Relief	Economic Development Capital	Total
\$ 34,029	\$ 2,986,627	\$ --	\$ 5,880,501	\$ 9,488,400	\$ 27,501,815
--	--	--	--	--	1,129,175
--	--	--	--	--	190,707
395	38,047	--	202,030	96,419	363,722
--	--	39,781	--	--	39,781
--	--	--	--	10,858	10,858
--	41,700	--	--	--	95,138
--	--	--	--	--	27,711
<u>\$ 34,424</u>	<u>\$ 3,066,374</u>	<u>\$ 39,781</u>	<u>\$ 6,082,531</u>	<u>\$ 9,595,677</u>	<u>\$ 29,358,907</u>
\$ --	\$ 88,654	\$ --	\$ 19,681	\$ 4,142	\$ 189,542
--	--	--	5,872,405	--	5,872,405
--	--	--	--	--	8,142
--	--	10,858	--	--	10,858
<u>\$ --</u>	<u>\$ 88,654</u>	<u>\$ 10,858</u>	<u>\$ 5,892,086</u>	<u>\$ 4,142</u>	<u>\$ 6,080,947</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 1,122,046
--	41,700	38,993	--	--	86,049
<u>\$ --</u>	<u>\$ 41,700</u>	<u>\$ 38,993</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,208,095</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 27,711
--	--	--	--	--	8,843,783
--	--	--	--	--	456,017
34,424	2,936,020	--	190,445	9,591,535	12,752,424
--	--	(10,070)	--	--	(10,070)
<u>\$ 34,424</u>	<u>\$ 2,936,020</u>	<u>\$ (10,070)</u>	<u>\$ 190,445</u>	<u>\$ 9,591,535</u>	<u>\$ 22,069,865</u>
<u>\$ 34,424</u>	<u>\$ 3,066,374</u>	<u>\$ 39,781</u>	<u>\$ 6,082,531</u>	<u>\$ 9,595,677</u>	<u>\$ 29,358,907</u>

City of Cedar Falls, Iowa
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023
(Page 1 of 2)

	Community Development Fund	Housing Assistance Fund	Parking Fund
Revenues:			
Property taxes and assessments	\$ --	\$ --	\$ --
Other city taxes	--	--	--
Use of money and property	--	36,101	12,070
Intergovernmental	273,474	1,267,824	--
Charges for services	--	--	--
Fines and forfeitures	--	--	182,738
Miscellaneous	--	2,880	--
Total revenues	<u>\$ 273,474</u>	<u>\$ 1,306,805</u>	<u>\$ 194,808</u>
Expenditures:			
Current:			
Public safety	\$ --	\$ --	\$ --
Public works	--	--	259,371
Culture and recreation	--	--	--
Community and economic development	238,073	1,225,263	--
Capital projects	--	--	--
Total expenditures	<u>\$ 238,073</u>	<u>\$ 1,225,263</u>	<u>\$ 259,371</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 35,401</u>	<u>\$ 81,542</u>	<u>\$ (64,563)</u>
Other financing sources (uses):			
Transfers in	\$ --	\$ --	\$ --
Transfers out	--	--	(30,640)
Total other financing sources (uses)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (30,640)</u>
Net change in fund balances	\$ 35,401	\$ 81,542	\$ (95,203)
Fund balances, beginning	67,421	730,167	557,841
Increase (decrease) in reserve for inventories	--	--	(1,530)
Fund balances, ending	<u>\$ 102,822</u>	<u>\$ 811,709</u>	<u>\$ 461,108</u>

Special Revenue		
Police Retirement	Fire Retirement	Visitor & Tourism
\$ 829,279	\$ 306,590	\$ --
--	--	748,881
53,633	51,223	23,407
--	--	--
--	--	--
--	--	--
--	--	28,910
<u>\$ 882,912</u>	<u>\$ 357,813</u>	<u>\$ 801,198</u>
\$ 950,109	\$ 712,141	\$ --
--	--	--
--	--	608,762
--	--	--
--	--	--
<u>\$ 950,109</u>	<u>\$ 712,141</u>	<u>\$ 608,762</u>
<u>\$ (67,197)</u>	<u>\$ (354,328)</u>	<u>\$ 192,436</u>
\$ --	\$ --	\$ 94,883
--	--	(18,400)
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 76,483</u>
\$ (67,197)	\$ (354,328)	\$ 268,919
3,401,606	3,227,539	983,852
--	--	(4,552)
<u>\$ 3,334,409</u>	<u>\$ 2,873,211</u>	<u>\$ 1,248,219</u>

(continued)

City of Cedar Falls, Iowa
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023
(Page 2 of 2)

	Special Revenue		
	Greenwood Perpetual Care	Fairview Perpetual Care	Hillside Perpetual Care
Revenues:			
Property taxes and assessments	\$ --	\$ --	\$ --
Other city taxes	--	--	--
Use of money and property	--	--	--
Intergovernmental	--	--	--
Charges for services	5,470	10,600	2,210
Fines and forfeitures	--	--	--
Miscellaneous	--	--	--
Total revenues	<u>\$ 5,470</u>	<u>\$ 10,600</u>	<u>\$ 2,210</u>
Expenditures:			
Current:			
Public safety	\$ --	\$ --	\$ --
Public works	--	--	--
Culture and recreation	--	--	--
Community and economic development	--	--	--
Capital projects	--	--	--
Total expenditures	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 5,470</u>	<u>\$ 10,600</u>	<u>\$ 2,210</u>
Other financing sources (uses):			
Transfers in	\$ --	\$ --	\$ --
Transfers out	--	--	--
Total other financing sources (uses)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Net change in fund balances	\$ 5,470	\$ 10,600	\$ 2,210
Fund balances, beginning	254,467	169,598	53,688
Increase (decrease) in reserve for inventories	--	--	--
Fund balances, ending	<u>\$ 259,937</u>	<u>\$ 180,198</u>	<u>\$ 55,898</u>

(continued)

Capital Projects					
Washington Park Renovation	FEMA Fund	Sidewalk Assessment	Coronavirus Relief	Economic Development Capital	Total
\$ --	\$ --	\$ 26,115	\$ --	\$ --	\$ 1,161,984
--	--	--	--	--	748,881
793	76,124	--	204,252	245,513	703,116
--	504,378	--	636,335	--	2,682,011
--	--	--	--	--	18,280
--	--	--	--	--	182,738
--	453	26,215	--	162,043	220,501
<u>\$ 793</u>	<u>\$ 580,955</u>	<u>\$ 52,330</u>	<u>\$ 840,587</u>	<u>\$ 407,556</u>	<u>\$ 5,717,511</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 1,662,250
--	--	--	--	--	259,371
--	--	--	--	--	608,762
--	--	--	--	--	1,463,336
--	2,212,363	40,110	656,016	1,993,430	4,901,919
<u>\$ --</u>	<u>\$ 2,212,363</u>	<u>\$ 40,110</u>	<u>\$ 656,016</u>	<u>\$ 1,993,430</u>	<u>\$ 8,895,638</u>
<u>\$ 793</u>	<u>\$ (1,631,408)</u>	<u>\$ 12,220</u>	<u>\$ 184,571</u>	<u>\$ (1,585,874)</u>	<u>\$ (3,178,127)</u>
\$ --	\$ --	\$ --	\$ --	\$ 2,539,927	\$ 2,634,810
--	--	--	--	--	(49,040)
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 2,539,927</u>	<u>\$ 2,585,770</u>
\$ 793	\$ (1,631,408)	\$ 12,220	\$ 184,571	\$ 954,053	\$ (592,357)
33,631	4,567,428	(22,290)	5,874	8,637,482	22,668,304
--	--	--	--	--	(6,082)
<u>\$ 34,424</u>	<u>\$ 2,936,020</u>	<u>\$ (10,070)</u>	<u>\$ 190,445</u>	<u>\$ 9,591,535</u>	<u>\$ 22,069,865</u>

City of Cedar Falls, Iowa
Combining Statement of Net Position
Internal Service Funds
June 30, 2023

	Health Insurance	Health Insurance Severance	Payroll
ASSETS			
Current assets:			
Cash	\$ 3,303,566	\$ 319,107	\$ 2,809,909
Receivables, net of allowance for uncollectible amounts:			
Accrued interest	30,364	--	39,580
Other	130,335	--	--
Inventories	--	--	--
Total current assets	<u>\$ 3,464,265</u>	<u>\$ 319,107</u>	<u>\$ 2,849,489</u>
Noncurrent assets:			
Capital assets:			
Buildings	\$ --	\$ --	\$ --
Machinery and equipment	--	--	--
Subscription asset	--	--	--
Accumulated depreciation	--	--	--
Total noncurrent assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Total assets	<u>\$ 3,464,265</u>	<u>\$ 319,107</u>	<u>\$ 2,849,489</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferred outflows	\$ --	\$ --	\$ --
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 156,920	\$ 319,107	\$ 666,636
Accrued liabilities	619,172	--	--
Subscription liability - due within one year	--	--	--
Compensated absences due within one year	--	--	--
Total current liabilities	<u>\$ 776,092</u>	<u>\$ 319,107</u>	<u>\$ 666,636</u>
Noncurrent liabilities:			
Subscription liability - after one year	\$ --	\$ --	\$ --
Compensated absences after one year	--	--	--
Net pension liability	--	--	--
Total noncurrent liabilities	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Total liabilities	<u>\$ 776,092</u>	<u>\$ 319,107</u>	<u>\$ 666,636</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related deferred inflows	\$ --	\$ --	\$ --
NET POSITION			
Investment in capital assets	\$ --	\$ --	\$ --
Unrestricted	2,688,173	--	2,182,853
Total net position	<u>\$ 2,688,173</u>	<u>\$ --</u>	<u>\$ 2,182,853</u>
Total Liabilities and net position	<u>\$ 3,464,265</u>	<u>\$ 319,107</u>	<u>\$ 2,849,489</u>

<u>Risk Management</u>	<u>Data Processing</u>	<u>Vehicle Maintenance</u>	<u>Total</u>
\$ 2,678,985	\$ 1,590,423	\$ 2,837,943	\$ 13,539,933
30,010	17,406	34,612	151,972
141,206	--	2,417	273,958
--	1,568	81,488	83,056
<u>\$ 2,850,201</u>	<u>\$ 1,609,397</u>	<u>\$ 2,956,460</u>	<u>\$ 14,048,919</u>
\$ --	\$ --	\$ 90,302	\$ 90,302
--	1,580,536	6,734,161	8,314,697
--	242,416	--	242,416
--	(1,387,845)	(4,386,947)	(5,774,792)
<u>\$ --</u>	<u>\$ 435,107</u>	<u>\$ 2,437,516</u>	<u>\$ 2,872,623</u>
<u>\$ 2,850,201</u>	<u>\$ 2,044,504</u>	<u>\$ 5,393,976</u>	<u>\$ 16,921,542</u>
\$ --	\$ 61,030	\$ 56,421	\$ 117,451
\$ 71,297	\$ 214,128	\$ 193,657	\$ 1,621,745
200,241	12,049	10,050	841,512
--	107,805	--	107,805
--	26,198	24,475	50,673
<u>\$ 271,538</u>	<u>\$ 360,180</u>	<u>\$ 228,182</u>	<u>\$ 2,621,735</u>
\$ --	\$ 41,922	\$ --	\$ 41,922
--	21,738	--	21,738
--	147,820	137,105	284,925
<u>\$ --</u>	<u>\$ 211,480</u>	<u>\$ 137,105</u>	<u>\$ 348,585</u>
<u>\$ 271,538</u>	<u>\$ 571,660</u>	<u>\$ 365,287</u>	<u>\$ 2,970,320</u>
\$ --	\$ 18,683	\$ 14,603	\$ 33,286
\$ --	\$ 285,380	\$ 2,437,516	\$ 2,722,896
2,578,663	1,229,811	2,632,991	11,312,491
<u>\$ 2,578,663</u>	<u>\$ 1,515,191</u>	<u>\$ 5,070,507</u>	<u>\$ 14,035,387</u>
<u>\$ 2,850,201</u>	<u>\$ 2,105,534</u>	<u>\$ 5,450,397</u>	<u>\$ 17,038,993</u>

City of Cedar Falls, Iowa
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended June 30, 2023

	<u>Health Insurance</u>	<u>Health Insurance Severance</u>	<u>Payroll</u>
Operating revenues:			
Charges for services	\$ 3,155,787	\$ --	\$ 394,549
Other	--	--	--
Total operating revenues	<u>\$ 3,155,787</u>	<u>\$ --</u>	<u>\$ 394,549</u>
Operating expenses:			
Personal services	\$ --	\$ --	\$ 1,042,422
Contractual services	4,607,748	--	--
Supplies and equipment	--	--	--
Depreciation/amortization	--	--	--
Total operating expenses	<u>\$ 4,607,748</u>	<u>\$ --</u>	<u>\$ 1,042,422</u>
Operating income (loss)	<u>\$ (1,451,961)</u>	<u>\$ --</u>	<u>\$ (647,873)</u>
Nonoperating revenues (expenses):			
Use of money and property	\$ 61,746	\$ --	\$ 80,006
Interest expense	--	--	--
Gain on disposal of capital assets	--	--	--
Loss on disposal of equipment	--	--	--
Nonoperating revenues (expenses)	<u>\$ 61,746</u>	<u>\$ --</u>	<u>\$ 80,006</u>
Income (loss) before transfers	<u>\$ (1,390,215)</u>	<u>\$ --</u>	<u>\$ (567,867)</u>
Transfers in	\$ 1,502,460	\$ --	\$ --
Transfers out	--	--	--
Transfers, net	<u>\$ 1,502,460</u>	<u>\$ --</u>	<u>\$ --</u>
Change in net position	\$ 112,245	\$ --	\$ (567,867)
Net position, beginning	2,575,928	--	2,750,720
Net position, ending	<u>\$ 2,688,173</u>	<u>\$ --</u>	<u>\$ 2,182,853</u>

<u>Risk Management</u>	<u>Data Processing</u>	<u>Vehicle Maintenance</u>	<u>Total</u>
\$ 828,586	\$ 1,580,940	\$ 2,134,040	\$ 8,093,902
181,847	2,374	80,877	265,098
<u>\$ 1,010,433</u>	<u>\$ 1,583,314</u>	<u>\$ 2,214,917</u>	<u>\$ 8,359,000</u>
\$ --	\$ 524,326	\$ 522,390	\$ 2,089,138
1,109,448	480,455	313,338	6,510,989
--	226,972	1,226,332	1,453,304
--	172,891	347,605	520,496
<u>\$ 1,109,448</u>	<u>\$ 1,404,644</u>	<u>\$ 2,409,665</u>	<u>\$ 10,573,927</u>
<u>\$ (99,015)</u>	<u>\$ 178,670</u>	<u>\$ (194,748)</u>	<u>\$ (2,214,927)</u>
\$ 59,878	\$ 34,784	\$ 69,488	\$ 305,902
--	(8,114)	--	(8,114)
--	--	8,740	8,740
--	--	(10,184)	(10,184)
<u>\$ 59,878</u>	<u>\$ 26,670</u>	<u>\$ 68,044</u>	<u>\$ 296,344</u>
<u>\$ (39,137)</u>	<u>\$ 205,340</u>	<u>\$ (126,704)</u>	<u>\$ (1,918,583)</u>
\$ --	\$ --	\$ 6,249	\$ 1,508,709
(3,000)	--	--	(3,000)
<u>\$ (3,000)</u>	<u>\$ --</u>	<u>\$ 6,249</u>	<u>\$ 1,505,709</u>
\$ (42,137)	\$ 205,340	\$ (120,455)	\$ (412,874)
2,620,800	1,309,851	5,190,962	14,448,261
<u>\$ 2,578,663</u>	<u>\$ 1,515,191</u>	<u>\$ 5,070,507</u>	<u>\$ 14,035,387</u>

City of Cedar Falls, Iowa
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2023

	Health Insurance	Health Insurance Severance
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from interfund services	\$ 3,146,004	\$ 47,701
Payments to suppliers	(4,367,486)	--
Payments to employees	--	(69,731)
Net cash provided by (used for) operating activities	\$ (1,221,482)	\$ (22,030)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from other funds	\$ 1,502,460	\$ --
Transfers to other funds	--	--
Net cash provided by (used for) financing activities	\$ 1,502,460	\$ --
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Net acquisition of property and equipment	\$ --	\$ --
Interest Paid	--	--
Net cash for capital & related financing activities	\$ --	\$ --
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received on investments	\$ 33,809	\$ --
Net increase (decrease) in cash	\$ 314,787	\$ (22,030)
CASH BALANCES, Beginning	2,988,779	341,137
CASH BALANCES, Ending	\$ 3,303,566	\$ 319,107
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ (1,451,961)	\$ --
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation/amortization	--	--
(Increase) decrease in:		
Other receivables	(9,782)	--
Inventories	--	--
Increase (decrease) in accounts payable, accrued and other liabilities	240,261	(22,030)
(Increase) decrease in deferred outflows of resources	--	--
Increase (decrease) in deferred inflows of resources	--	--
Net cash provided by (used for) operating activities	\$ (1,221,482)	\$ (22,030)

<u>Payroll</u>	<u>Risk Management</u>	<u>Data Processing</u>	<u>Vehicle Maintenance</u>	<u>Total</u>
\$ 394,549	\$ 828,586	\$ 1,580,940	\$ 2,134,040	\$ 8,131,820
--	(985,650)	(377,868)	(1,468,089)	(7,199,093)
(379,621)	--	(574,210)	(569,647)	(1,593,209)
<u>\$ 14,928</u>	<u>\$ (157,064)</u>	<u>\$ 628,862</u>	<u>\$ 96,304</u>	<u>\$ (660,482)</u>
\$ --	\$ --	\$ --	\$ 6,249	\$ 1,508,709
--	(3,000)	--	--	(3,000)
<u>\$ --</u>	<u>\$ (3,000)</u>	<u>\$ --</u>	<u>\$ 6,249</u>	<u>\$ 1,505,709</u>
\$ --	\$ --	\$ (417,487)	\$ (500,135)	\$ (917,622)
--	--	(8,114)	--	(8,114)
<u>\$ --</u>	<u>\$ --</u>	<u>\$ (425,601)</u>	<u>\$ (500,135)</u>	<u>\$ (925,736)</u>
\$ 43,345	\$ 32,307	\$ 18,604	\$ 37,706	\$ 165,771
\$ 58,273	\$ (127,757)	\$ 221,865	\$ (359,876)	\$ 85,262
2,751,636	2,806,742	1,368,558	3,197,819	13,454,671
<u>\$ 2,809,909</u>	<u>\$ 2,678,985</u>	<u>\$ 1,590,423</u>	<u>\$ 2,837,943</u>	<u>\$ 13,539,933</u>
\$ (647,873)	\$ (99,015)	\$ 178,670	\$ (194,748)	\$ (2,214,927)
--	--	172,891	347,605	520,496
--	(115,066)	--	(539)	(125,387)
--	--	9	(53,908)	(53,899)
662,801	57,017	505,738	210,469	1,654,256
--	--	1,864	1,239	3,103
--	--	(230,310)	(213,814)	(444,124)
<u>\$ 14,928</u>	<u>\$ (157,064)</u>	<u>\$ 628,862</u>	<u>\$ 96,304</u>	<u>\$ (660,482)</u>

City of Cedar Falls, Iowa
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules by Source*
June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Governmental fund capital assets:		
Land	\$ 46,552,219	\$ 43,116,319
Land improvements	21,186,653	21,100,815
Buildings	40,827,753	36,846,487
Machinery and equipment	15,142,309	14,571,997
Infrastructure	278,020,309	273,462,096
Right-to-use leased/subscription assets	47,397	--
Construction in progress	46,926,605	23,380,432
Total governmental funds capital assets	<u>\$ 448,703,245</u>	<u>\$ 412,478,146</u>
Investments in governmental funds capital assets by source:		
General fund	\$ 23,269,500	\$ 23,574,227
Special revenue funds	104,387,489	89,571,846
Capital projects funds	274,845,645	254,090,362
Internal service	241,913	238,913
Donations	45,958,698	45,002,798
Total governmental funds capital assets	<u>\$ 448,703,245</u>	<u>\$ 412,478,146</u>

* This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

City of Cedar Falls, Iowa
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity *
June 30, 2023

<u>Function and Activity</u>	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>
Public Safety	\$ 12,500	\$ --	\$ 10,521,665
Public Works	751,051	2,824,987	1,582,334
Health & Social Services	151,494	89,596	5,873,537
Culture and Recreation	2,923,734	12,141,565	14,598,974
Community and Economic Development	42,659,539	6,130,505	11,500
General Government	53,901	--	8,239,743
	<u>\$ 46,552,219</u>	<u>\$ 21,186,653</u>	<u>\$ 40,827,753</u>

* This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Right-to-Use</u>	<u>Construction in Progress</u>	<u>Total</u>
\$ 2,539,801	\$ --	\$ --	\$ --	\$ 13,073,966
6,922,828	270,569,979	--	44,787,627	327,438,806
--	--	--	--	6,114,627
3,796,441	7,450,330	--	1,377,840	42,288,884
108,477	--	47,397	761,138	49,718,556
1,774,762	--	--	--	10,068,406
<u>\$ 15,142,309</u>	<u>\$ 278,020,309</u>	<u>\$ 47,397</u>	<u>\$ 46,926,605</u>	<u>\$ 448,703,245</u>

City of Cedar Falls, Iowa
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity *
For the Fiscal Year Ended June 30, 2023

	Governmental Funds Capital Assets July 1, 2022	Additions	Deletions	Governmental Funds Capital Assets June 30, 2023
Public Safety	\$ 13,100,690	\$ 5,224	\$ 31,948	\$ 13,073,966
Public Works	297,257,148	31,196,343	1,014,685	327,438,806
Health & Social Services	6,114,627	--	--	6,114,627
Culture and Recreation	41,769,983	5,457,269	4,938,368	42,288,884
Community and Economic Development	46,035,321	3,683,235	--	49,718,556
General Government	8,200,377	6,759,378	4,891,349	10,068,406
	<u>\$ 412,478,146</u>	<u>\$ 47,101,449</u>	<u>\$ 10,876,350</u>	<u>\$ 448,703,245</u>

* This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

**City of Cedar Falls, Iowa
Statistical Section**

This part of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

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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.	128
Revenue Capacity	
These schedules contain information to help the reader assess the city's most significant local revenue source, the property tax.	138
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	147
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.	159
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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.	164

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

City of Cedar Falls, Iowa
Net Position by Component
Last Ten Fiscal Years
(Accrual basis of accounting)

	Fiscal Year			
	2014	2015	2016	2017
Governmental activities				
Net investment in capital assets	\$ 162,409,906	\$ 165,448,958	\$ 177,078,562	\$ 185,440,156
Restricted	25,300,988	28,349,177	30,021,985	33,221,194
Unrestricted	57,227,282	66,476,930	67,625,175	66,287,368
Total governmental activities net position	<u>\$ 244,938,176</u>	<u>\$ 260,275,065</u>	<u>\$ 274,725,722</u>	<u>\$ 284,948,718</u>
Business-type activities				
Net investment in capital assets	\$ 77,467,033	\$ 79,444,948	\$ 80,717,535	\$ 79,810,012
Restricted	9,500	9,500	9,500	9,500
Unrestricted	(4,218,827)	(6,100,653)	(4,631,127)	(2,265,218)
Total business-type activities net position	<u>\$ 73,257,706</u>	<u>\$ 73,353,795</u>	<u>\$ 76,095,908</u>	<u>\$ 77,554,294</u>
Primary government				
Net investment in capital assets	\$ 239,876,939	\$ 244,893,906	\$ 257,796,097	\$ 265,250,168
Restricted	25,310,488	28,358,677	30,031,485	33,230,694
Unrestricted	53,008,455	60,376,277	62,994,048	64,022,150
Total primary government net position	<u>\$ 318,195,882</u>	<u>\$ 333,628,860</u>	<u>\$ 350,821,630</u>	<u>\$ 362,503,012</u>

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 206,505,683	\$ 222,380,958	\$ 233,264,428	\$ 235,252,432	\$ 242,518,284	\$ 266,321,640
32,833,649	33,108,311	34,985,196	37,325,937	38,412,903	34,920,339
62,952,964	57,239,608	51,425,709	54,645,260	56,550,973	54,325,895
<u>\$ 302,292,296</u>	<u>\$ 312,728,877</u>	<u>\$ 319,675,333</u>	<u>\$ 327,223,629</u>	<u>\$ 337,482,160</u>	<u>\$ 355,567,874</u>
\$ 83,110,200	\$ 79,531,920	\$ 80,028,959	\$ 80,744,907	\$ 81,353,542	\$ 81,369,077
9,500	29,990	29,990	29,990	41,540	41,540
(1,699,735)	6,090,521	7,529,705	11,807,093	14,652,540	17,288,318
<u>\$ 81,419,965</u>	<u>\$ 85,652,431</u>	<u>\$ 87,588,654</u>	<u>\$ 92,581,990</u>	<u>\$ 96,047,622</u>	<u>\$ 98,698,935</u>
\$ 289,615,883	\$ 301,912,878	\$ 313,293,387	\$ 315,997,339	\$ 323,871,826	\$ 347,690,717
32,843,149	33,138,301	35,015,186	37,355,927	38,454,443	34,961,879
61,253,229	63,330,129	58,955,414	66,452,353	71,203,513	71,614,213
<u>\$ 383,712,261</u>	<u>\$ 398,381,308</u>	<u>\$ 407,263,987</u>	<u>\$ 419,805,619</u>	<u>\$ 433,529,782</u>	<u>\$ 454,266,809</u>

**City of Cedar Falls, Iowa
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)
(Page 1 of 2)**

	Fiscal Year			
	2014	2015	2016	2017
Expenses				
Governmental activities:				
Public safety	\$ 9,293,710	\$ 9,285,835	\$ 9,720,423	\$ 10,499,099
Public works	12,086,420	12,301,197	11,782,921	12,901,482
Health and social services	166,764	279,734	276,202	308,406
Culture and recreation	7,135,841	7,560,018	7,679,626	7,751,904
Community and economic development	5,134,158	5,661,653	5,747,990	7,625,932
General government	4,684,649	4,319,945	3,855,419	3,924,362
Debt service	183,339	166,377	157,356	178,344
Total governmental activities expenses	<u>38,684,881</u>	<u>39,574,759</u>	<u>39,219,937</u>	<u>43,189,529</u>
Business-type activities:				
Sewer	3,971,854	4,702,339	4,822,038	4,613,456
Refuse	2,960,082	2,744,057	2,829,990	2,876,394
Storm Water	835,029	1,000,434	925,595	866,931
Total business-type activities expenses	<u>7,766,965</u>	<u>8,446,830</u>	<u>8,577,623</u>	<u>8,356,781</u>
Total primary government expenses	<u>\$ 46,451,846</u>	<u>\$ 48,021,589</u>	<u>\$ 47,797,560</u>	<u>\$ 51,546,310</u>
Program Revenues				
Governmental activities:				
Charges for services:				
Public Safety	\$ 661,382	\$ 640,025	\$ 620,779	\$ 607,903
Public Works	179,494	174,750	179,815	168,952
Culture and Recreation	2,518,347	2,226,514	2,501,785	2,197,303
General Government	1,773,501	1,547,812	2,009,261	1,750,177
Operating grants and contributions	1,818,312	1,502,835	1,911,261	2,136,947
Capital grants and contributions	3,576,733	1,628,293	3,055,296	1,652,967
Total governmental activities program revenues	<u>10,527,769</u>	<u>7,720,229</u>	<u>10,278,197</u>	<u>8,514,249</u>
Business-type activities:				
Charges for services:				
Sewer	4,837,116	5,067,148	5,279,521	5,629,724
Refuse	3,139,016	2,855,267	2,910,356	2,899,428
Storm Water	831,083	830,501	937,310	883,849
Capital grants and contributions: sewer and storm water	689,285	731,471	1,034,068	897,429
Total business-type activities program revenues	<u>9,496,500</u>	<u>9,484,387</u>	<u>10,161,255</u>	<u>10,310,430</u>
Total primary government program revenues	<u>\$ 20,024,269</u>	<u>\$ 17,204,616</u>	<u>\$ 20,439,452</u>	<u>\$ 18,824,679</u>
Net (Expense)/Revenues				
Governmental activities	(28,157,112)	(31,854,530)	(28,941,740)	(34,675,280)
Business-type activities	1,729,535	1,037,557	1,583,632	1,953,649
Total primary government net expense	<u>\$ (26,427,577)</u>	<u>\$ (30,816,973)</u>	<u>\$ (27,358,108)</u>	<u>\$ (32,721,631)</u>

Fiscal Year						
2018	2019	2020	2021	2022	2023	
\$ 11,516,205	\$ 12,234,454	\$ 14,356,978	\$ 14,443,799	\$ 11,596,217	\$ 13,684,358	
11,932,088	16,064,779	14,178,454	15,089,189	18,503,503	14,537,822	
273,186	173,198	357,404	352,735	174,754	175,448	
8,726,607	7,852,080	8,149,827	8,227,093	7,989,443	8,389,572	
4,033,621	4,443,144	4,226,474	4,741,335	4,637,338	4,667,924	
4,049,880	4,333,051	4,664,011	5,410,951	5,012,842	5,633,997	
135,621	180,268	192,876	174,868	128,515	295,198	
<u>40,667,208</u>	<u>45,280,974</u>	<u>46,126,024</u>	<u>48,439,970</u>	<u>48,042,612</u>	<u>47,384,319</u>	
4,653,292	4,816,390	5,162,985	5,001,085	5,594,416	4,849,239	
2,972,968	3,052,989	3,134,596	3,235,095	3,451,795	3,297,786	
946,045	983,487	1,037,946	1,050,855	1,034,120	1,150,452	
<u>8,572,305</u>	<u>8,852,866</u>	<u>9,335,527</u>	<u>9,287,035</u>	<u>10,080,331</u>	<u>9,297,477</u>	
<u>\$ 49,239,513</u>	<u>\$ 54,133,840</u>	<u>\$ 55,461,551</u>	<u>\$ 57,727,005</u>	<u>\$ 58,122,943</u>	<u>\$ 56,681,796</u>	
\$ 640,663	\$ 655,542	\$ 577,351	\$ 516,198	\$ 579,155	\$ 652,117	
171,855	165,923	161,405	105,769	234,458	182,739	
1,919,584	1,929,337	1,296,689	1,176,045	1,761,001	1,744,839	
1,893,538	1,680,208	1,509,577	2,093,041	1,539,552	1,463,007	
2,714,799	1,607,195	1,919,605	3,012,469	2,746,064	2,142,355	
7,928,276	5,583,625	2,968,418	3,180,994	2,731,155	2,143,277	
<u>15,268,715</u>	<u>11,621,830</u>	<u>8,433,045</u>	<u>10,084,516</u>	<u>9,591,385</u>	<u>8,328,334</u>	
6,272,882	6,625,335	6,903,473	7,300,595	7,694,631	8,334,109	
3,031,163	2,930,917	2,915,458	3,086,774	3,271,061	3,257,768	
1,037,731	947,035	1,093,448	1,051,594	1,070,344	1,186,639	
1,173,269	259,676	390,852	1,534,377	91,786	722,890	
<u>11,515,045</u>	<u>10,762,963</u>	<u>11,303,231</u>	<u>12,973,340</u>	<u>12,127,822</u>	<u>13,501,406</u>	
<u>\$ 26,783,760</u>	<u>\$ 22,384,793</u>	<u>\$ 19,736,276</u>	<u>\$ 23,057,856</u>	<u>\$ 21,719,207</u>	<u>\$ 21,829,740</u>	
(25,398,493)	(33,659,144)	(37,692,979)	(38,355,454)	(38,451,227)	(39,055,985)	
2,942,740	1,910,097	1,967,704	3,686,305	2,047,491	4,203,929	
<u>\$ (22,455,753)</u>	<u>\$ (31,749,047)</u>	<u>\$ (35,725,275)</u>	<u>\$ (34,669,149)</u>	<u>\$ (36,403,736)</u>	<u>\$ (34,852,056)</u>	

(continued)

City of Cedar Falls, Iowa
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)
(Page 2 of 2)

	Fiscal Year			
	2014	2015	2016	2017
General Revenues and Other Changes in Net Position				
Governmental activities:				
General revenues:				
Property taxes and assessments	\$ 21,248,529	\$ 25,096,699	\$ 24,991,769	\$ 25,646,096
Other city taxes	6,036,891	5,935,675	5,820,244	5,931,730
Use of money and property	1,120,041	1,187,617	1,252,423	1,302,082
Intergovernmental	4,545,694	25,400,155	6,503,056	6,386,056
Miscellaneous	1,389,109	844,766	1,616,773	1,538,658
Gain on sale of assets	--	--	3,864	2,615
Utility contribution in lieu of taxes	1,725,000	3,402,949	4,175,000	3,402,500
Transfers	2,676,469	(356,735)	(970,732)	688,539
Total governmental activities	<u>38,741,733</u>	<u>61,511,126</u>	<u>43,392,397</u>	<u>44,898,276</u>
Business-type activities:				
General revenues:				
Use of money and property	44,547	50,802	69,673	111,583
Gain on Sale	--	--	--	--
Intergovernmental	94,186	88,596	118,076	81,693
Transfers	(2,676,469)	356,735	970,732	(688,539)
Total business-type activities	<u>(2,537,736)</u>	<u>496,133</u>	<u>1,158,481</u>	<u>(495,263)</u>
Total primary government	<u>\$ 36,203,997</u>	<u>\$ 62,007,259</u>	<u>\$ 44,550,878</u>	<u>\$ 44,403,013</u>
Change in Net Position				
Governmental activities	\$ 10,584,621	\$ 29,656,596	\$ 14,450,657	\$ 10,222,996
Business-type activities	(808,201)	1,533,690	2,742,113	1,458,386
Total primary government	<u>\$ 9,776,420</u>	<u>\$ 31,190,286</u>	<u>\$ 17,192,770</u>	<u>\$ 11,681,382</u>

(continued)

		Fiscal Year					
		2018	2019	2020	2021	2022	2023
\$	24,249,414	\$ 24,620,658	\$ 24,367,797	\$ 26,903,746	\$ 29,063,485	\$ 29,863,928	
	5,709,246	6,115,363	6,106,725	6,955,026	8,875,749	8,319,954	
	1,743,242	2,491,989	2,386,435	1,314,163	1,065,174	3,453,982	
	6,208,882	6,493,435	6,650,002	7,284,160	6,948,043	7,656,462	
	2,802,838	3,021,477	1,658,073	1,997,826	1,476,082	2,659,903	
	878	--	--	35,225	--	8,354	
	3,430,000	3,296,714	3,058,657	2,651,632	2,612,293	2,988,665	
	(546,193)	(1,943,911)	411,746	(1,238,028)	(1,331,075)	2,190,451	
	<u>43,598,307</u>	<u>44,095,725</u>	<u>44,639,435</u>	<u>45,903,750</u>	<u>48,709,751</u>	<u>57,141,699</u>	
	208,958	383,387	380,265	106,682	82,702	560,850	
	--	(4,929)	--	(37,679)	4,364	--	
	167,780	--	--	--	--	76,985	
	546,193	1,943,911	(411,746)	1,238,028	1,331,073	(2,190,451)	
	<u>922,931</u>	<u>2,322,369</u>	<u>(31,481)</u>	<u>1,307,031</u>	<u>1,418,139</u>	<u>(1,552,616)</u>	
\$	<u>44,521,238</u>	<u>46,418,094</u>	<u>44,607,954</u>	<u>47,210,781</u>	<u>50,127,890</u>	<u>55,589,083</u>	
\$	18,199,814	\$ 10,436,581	\$ 6,946,456	\$ 7,548,296	\$ 10,258,523	\$ 18,085,714	
	3,865,671	4,232,466	1,936,223	4,993,336	3,465,632	2,651,313	
	<u>22,065,485</u>	<u>14,669,047</u>	<u>8,882,679</u>	<u>12,541,632</u>	<u>13,724,155</u>	<u>20,737,027</u>	

City of Cedar Falls, Iowa
Fund Balances, Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	2014	2015	2016	2017
General Fund				
Nondisposable	\$ 195,196	\$ 183,922	\$ 164,808	\$ 119,165
Assigned	2,205,244	2,277,562	2,589,832	2,909,366
Unassigned	7,333,349	7,603,109	8,401,303	8,672,595
Total general fund	<u>\$ 9,733,789</u>	<u>\$ 10,064,593</u>	<u>\$ 11,155,943</u>	<u>\$ 11,701,126</u>
All Other Governmental Funds				
Nondisposable	\$ 257,741	\$ 562,516	\$ 678,404	\$ 441,642
Restricted	26,920,959	28,101,815	29,490,897	34,254,079
Committed	17,029,200	17,408,842	17,820,657	18,129,245
Assigned	19,036,386	42,072,607	37,461,720	33,011,377
Unassigned	(5,580,797)	(5,289,619)	(2,044,819)	--
Total all other governmental funds	<u>\$ 57,663,489</u>	<u>\$ 82,856,161</u>	<u>\$ 83,406,859</u>	<u>\$ 85,836,343</u>

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 100,909	\$ 93,692	\$ 122,878	\$ 122,733	\$ 101,762	\$ 125,830
2,904,712	3,124,973	3,002,643	2,803,774	3,381,002	3,459,048
9,105,204	9,359,241	9,467,412	9,166,625	8,933,608	9,719,009
<u>\$ 12,110,825</u>	<u>\$ 12,577,906</u>	<u>\$ 12,592,933</u>	<u>\$ 12,093,132</u>	<u>\$ 12,416,372</u>	<u>\$ 13,303,887</u>
\$ 338,774	\$ 275,261	\$ 452,032	\$ 489,111	\$ 579,777	\$ 629,899
32,228,803	32,919,628	34,676,365	36,954,610	37,831,310	34,420,586
18,514,062	19,013,400	19,318,484	19,454,123	19,804,463	20,511,367
35,726,036	31,223,347	34,220,780	40,556,613	42,161,947	43,310,503
(6,525,598)	(9,215,142)	(15,179,224)	(16,231,652)	(21,051,885)	(24,007,455)
<u>\$ 80,282,077</u>	<u>\$ 74,216,494</u>	<u>\$ 73,488,437</u>	<u>\$ 81,222,805</u>	<u>\$ 79,325,612</u>	<u>\$ 74,864,900</u>

City of Cedar Falls, Iowa
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	2014	2015	2016	2017
Revenues:				
Property taxes and assessments	\$ 21,244,190	\$ 25,099,620	\$ 24,996,361	\$ 25,647,323
Other city taxes	5,995,505	6,156,049	5,574,659	6,177,313
Licenses and permits	1,197,723	967,488	1,413,196	1,164,442
Use of money and property	1,120,040	1,187,617	1,252,423	1,302,082
Intergovernmental	8,688,760	27,494,197	9,556,156	8,383,167
Charges for services	3,542,072	3,329,061	3,613,510	3,286,820
Fines and forfeitures	392,928	292,551	284,934	273,073
Miscellaneous	1,400,551	1,154,586	1,598,216	1,533,555
Utility contribution in lieu of taxes	1,725,000	3,402,949	4,175,000	3,402,500
Total revenues	\$ 45,306,769	\$ 69,084,118	\$ 52,464,455	\$ 51,170,275
Expenditures:				
Current:				
Public safety	\$ 9,188,529	\$ 9,736,872	\$ 9,888,523	\$ 9,916,019
Public works	9,325,749	10,078,273	9,762,190	8,526,896
Health and social services	18,184	150,853	127,222	159,428
Culture and recreation	6,130,462	6,949,450	6,868,429	6,735,547
Community and economic development	2,351,253	2,529,858	2,486,183	2,462,130
General government	4,592,138	3,376,609	3,700,513	3,720,389
Debt service				
Principal	2,775,000	1,040,000	1,070,000	1,585,000
Interest	216,208	156,875	148,071	175,387
Capital projects	10,593,247	9,106,571	15,604,458	18,103,067
Total expenditures	\$ 45,190,770	\$ 43,125,361	\$ 49,655,589	\$ 51,383,863
Excess (deficiency) of revenues over (under) expenditures	\$ 115,999	\$ 25,958,757	\$ 2,808,866	\$ (213,588)
Other financing sources (uses):				
Transfers in	\$ 12,547,589	\$ 10,234,634	\$ 11,283,281	\$ 12,904,934
Transfers out	(9,867,874)	(10,863,417)	(12,571,873)	(12,415,212)
Issuance of debt	--	--	--	2,865,000
Premium on long-term debt	--	--	--	100,938
Total other financing sources (uses)	\$ 2,679,715	\$ (628,783)	\$ (1,288,592)	\$ 3,455,660
Net change in fund balances	\$ 2,795,714	\$ 25,329,974	\$ 1,520,274	\$ 3,242,072
Debt service as a percentage of noncapital expenditures	8.9%	3.5%	3.9%	5.0%

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 24,193,934	\$ 24,602,616	\$ 24,332,248	\$ 26,907,831	\$ 29,056,384	\$ 29,868,327
5,709,246	6,115,363	6,106,725	6,955,026	8,875,750	8,319,954
1,302,864	1,089,244	932,121	1,530,582	1,012,235	957,514
1,743,242	2,491,989	2,386,435	1,314,163	1,065,179	3,453,982
13,890,953	13,389,635	10,625,228	10,605,383	10,090,582	13,039,930
3,008,403	3,043,384	2,296,459	2,150,458	2,732,528	2,726,241
314,373	297,455	316,928	209,676	369,403	357,902
2,813,716	3,025,774	3,356,248	1,994,030	1,530,142	2,854,438
3,430,000	3,296,714	3,058,657	2,651,632	2,612,293	2,988,665
<u>\$ 56,406,731</u>	<u>\$ 57,352,174</u>	<u>\$ 53,411,049</u>	<u>\$ 54,318,781</u>	<u>\$ 57,344,496</u>	<u>\$ 64,566,953</u>
\$ 10,903,573	\$ 11,815,792	\$ 12,410,312	\$ 12,055,532	\$ 12,410,233	\$ 12,761,120
8,454,750	12,705,220	13,995,394	11,492,908	13,858,681	21,128,754
124,208	24,220	208,424	216,757	25,776	26,470
7,340,139	7,070,254	7,030,973	7,092,995	7,000,740	7,266,263
2,428,537	2,641,619	2,542,366	2,991,681	3,104,803	2,666,192
3,914,637	4,053,737	4,566,065	4,956,324	4,831,771	5,166,671
1,420,000	820,000	1,580,000	650,000	870,000	895,000
138,445	208,823	227,753	232,344	192,100	284,108
26,142,521	24,723,513	11,684,006	9,822,160	14,462,964	22,828,330
<u>\$ 60,866,810</u>	<u>\$ 64,063,178</u>	<u>\$ 54,245,293</u>	<u>\$ 49,510,701</u>	<u>\$ 56,757,068</u>	<u>\$ 73,022,908</u>
\$ (4,460,079)	\$ (6,711,004)	\$ (834,244)	\$ 4,808,080	\$ 587,428	\$ (8,455,955)
\$ 12,436,705	\$ 6,216,554	\$ 9,944,010	\$ 10,463,001	\$ 11,353,183	\$ 12,887,365
(13,060,066)	(8,187,149)	(10,028,753)	(11,723,406)	(13,584,257)	(12,202,623)
--	2,860,000	--	3,430,000	--	3,860,000
--	293,827	--	219,957	--	263,827
<u>\$ (623,361)</u>	<u>\$ 1,183,232</u>	<u>\$ (84,743)</u>	<u>\$ 2,389,552</u>	<u>\$ (2,231,074)</u>	<u>\$ 4,808,569</u>
<u>\$ (5,083,440)</u>	<u>\$ (5,527,772)</u>	<u>\$ (918,987)</u>	<u>\$ 7,197,632</u>	<u>\$ (1,643,646)</u>	<u>\$ (3,647,386)</u>
4.9%	2.7%	5.0%	2.6%	2.6%	3.3%

City of Cedar Falls, Iowa
Assessed and Taxable Value of Property
Last Ten Fiscal Years
(Unaudited)

Levy Year	For Fiscal Year Ending June 30,	Real and Personal Property			
		Regular		Agricultural Land	
		Taxable Value	Assessed Value	Taxable Value	Assessed Value
2013	2014	\$ 1,622,862,335	\$ 2,640,558,870	\$ 5,918,449	\$ 9,875,030
2014	2015	1,490,616,188	2,715,410,009	6,002,443	13,830,630
2015	2016	1,509,722,828	2,756,113,698	5,886,712	13,291,670
2016	2017	1,569,292,287	2,885,206,578	5,807,960	12,647,630
2017	2018	1,750,040,895	2,953,263,263	5,934,726	12,590,920
2018	2019	1,832,652,499	3,088,676,312	6,010,597	11,088,970
2019	2020	1,950,451,511	3,185,180,555	5,961,927	10,667,730
2020	2021	1,963,719,839	3,334,174,827	5,962,806	7,317,830
2021	2022	1,960,696,679	3,424,905,333	6,397,252	7,613,000
2022	2023	2,060,390,605	3,671,031,546	6,452,342	7,246,470

Source: Black Hawk County Auditor's Office.

Note: Property in the city is reassessed every other year. Tax rates are per \$1,000 of assessed value.

Total		Total Taxable Value as a Percentage of Assessed Value	Total Direct Tax Rate
Taxable Value	Assessed Value		
\$ 1,628,780,784	\$ 2,650,433,900	61.45 %	\$ 12.02123
1,496,618,631	2,729,240,639	54.84	11.81029
1,515,609,540	2,769,405,368	54.73	11.52796
1,575,100,247	2,897,854,208	54.35	11.21967
1,755,975,621	2,965,854,183	59.21	11.13476
1,838,663,096	3,099,765,282	59.32	11.22169
1,956,413,438	3,195,848,285	61.22	10.95250
1,969,682,645	3,341,492,657	58.95	11.43408
1,967,093,931	3,432,518,333	57.31	11.38273
2,066,842,947	3,678,278,016	56.19	11.51171

**City of Cedar Falls, Iowa
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	City of Cedar Falls			Overlapping Rates Black Hawk County		
	Operating Millage	Debt Service	Total City Millage	Operating Millage	Debt Service	Total County Millage
2014	\$ 11.45923	\$ 0.56200	\$ 12.02123	\$ 5.39234	\$ 0.62882	\$ 6.02116
2015	11.21478	0.59551	11.81029	5.52447	0.59472	6.11919
2016	10.93601	0.59195	11.52796	5.43985	1.30832	6.74817
2017	10.64440	0.57527	11.21967	5.48507	0.9607	6.44577
2018	10.57557	0.55919	11.13476	5.60805	0.80702	6.41507
2019	10.95686	0.26483	11.22169	5.96158	0.73145	6.69303
2020	10.52103	0.43147	10.95250	5.72918	0.57445	6.30363
2021	11.11885	0.31523	11.43408	5.94328	0.39297	6.33625
2022	11.08087	0.30186	11.38273	5.76053	0.41338	6.17391
2023	11.04382	0.46789	11.51171	5.33137	0.30198	5.63335

Source: Department of Management website

Note: The city's general fund maximum property tax rate may only be \$8.10 per \$1,000 of valuation. The remaining portion of the operating rate and the rate for debt service are set based on each year's requirements.

Overlapping Rates

Schools				
<u>Operating Millage</u>	<u>Debt Service</u>	<u>Total School Millage</u>	<u>Other</u>	<u>Total</u>
\$ 12.82531	\$ --	\$ 12.82531	\$ 1.36950	\$ 32.23720
12.78447	--	12.78447	1.35851	32.07246
12.44447	--	12.44447	1.34988	32.07048
12.76973	--	12.76973	1.33315	31.76832
13.08480	1.18791	14.27271	1.33495	33.15749
12.78534	1.16160	13.94694	1.36344	33.22510
12.72483	1.12129	13.84612	1.43491	32.53716
12.81068	1.08246	13.89314	1.47747	33.14094
12.91864	1.03435	13.95299	1.49875	33.00838
12.71885	3.12001	15.83886	1.53178	34.51570

**City of Cedar Falls, Iowa
Principal Property Taxpayers
Current Year and Nine Years Ago**

Taxpayer	2014		
	Assessed Valuation for Fiscal Year 2013 - 2014	Rank	Percentage of Total Assessed Valuation
Target Corporation	\$ 76,821,060	1	2.90 %
RBR Holdings II LLC	--	--	--
Goldenstar Apartments, LLP	--	--	--
WB CF Assoc LTD Partners	12,738,950	5	0.48
Midland Tarkenton, LLC	--	--	--
Tailwind Cedar Falls, LLC	--	--	--
Vereit Real Estate LP	--	--	--
Walmart Re Business Trust	13,574,740	3	0.51
Prime RE 2, LLC	--	--	--
Martin Realty Company, LLC	10,598,780	8	0.40
Park at Nine23 Owner, LP	--	--	--
Reel Deal Holdings, LLC	--	--	--
Greenhill Village Senior Living, LLC	--	--	--
Menard, Inc.	12,752,590	4	0.48
College Square Mall Assoc. LLC	29,955,310	2	1.13
R and N Investments	10,459,340	10	0.39
Panther Development, LLC	10,868,740	7	0.41
Standard Distribution Co.	10,528,120	9	0.40
Twenty Seventh Street Assoc, LLC	11,533,470	6	0.44
	<u>\$ 199,831,100</u>		<u>7.71 %</u>

Source: Black Hawk County

2023

Assessed Valuation for Fiscal Year 2022 - 2023	Rank	Percentage of Total Assessed Valuation
\$ 78,151,240	1	2.12 %
18,383,560	2	0.50
17,922,860	3	0.49
17,313,610	4	0.47
15,659,380	5	0.43
15,355,740	6	0.42
14,657,490	7	0.40
14,046,930	8	0.38
13,748,500	9	0.37
12,973,030	10	0.35
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<hr/>		<hr/>
\$ 218,212,340		6.19 %

City of Cedar Falls, Iowa
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Levy Year	For Fiscal Year Ending June 30,	Total Tax Levy	Current Tax Collection	Percentage of Current Taxes Collected	Delinquent Tax Collections
2013	2014	\$ 19,694,615	\$ 19,537,939	99.20 %	\$ 16,281
2014	2015	17,900,282	17,785,682	99.36	14,266
2015	2016	17,701,404	17,595,907	99.40	18,813
2016	2017	17,905,235	17,845,396	99.67	16,461
2017	2018	19,754,527	19,692,802	99.69	31,669
2018	2019	20,871,551	20,801,947	99.67	18,133
2019	2020	21,678,667	21,252,580	98.03	5,148
2020	2021	22,778,011	23,178,399	101.76	8,525
2021	2022	22,471,020	22,544,542	100.33	385
2022	2023	23,955,255	23,940,145	99.94	789

Source: Black Hawk County Auditor's Office.

Note: For fiscal year ending June 30, 2020 property tax collections were deferred into future years due to the COVID-19 pandemic.

Total Tax Collections	Total Tax Collections as a Percentage of Total Tax Levy	Outstanding Delinquent & Deferred Taxes	Delinquent Taxes as a Percentage of Total Tax Levy
\$ 19,554,220	99.29 %	\$ 14,435	0.07 %
17,799,948	99.44	18,813	0.11
17,614,720	99.51	16,461	0.09
17,861,857	99.76	31,669	0.18
19,724,471	99.85	18,133	0.09
20,820,080	99.75	21,886	0.10
21,257,728	98.06	426,609	1.97
23,186,924	101.80	189,911	0.83
22,544,927	100.33	10,134	0.05
23,940,934	99.94	12,503	0.05

City of Cedar Falls, Iowa
1/1/2022 VALUATIONS (Taxes Payable July 1, 2023 to June 30, 2024)

	<u>100% Actual Value</u>	<u>Taxable Value (with Rollback)</u>
Residential	\$ 2,957,669,168	\$ 1,602,471,188
Commercial	540,291,758	437,680,755
Industrial	32,884,397	24,862,305
Multi-Residential	0	0
Railroad	2,458,408	2,184,150
Utilities	485,006	485,006
Gross Valuation	\$ <u>3,533,788,737</u>	\$ <u>2,067,683,404</u>
Less military exemption	(2,632,433)	(2,632,433)
Net Valuation	\$ <u>3,531,156,304</u>	\$ <u>2,065,050,971</u>
TIF increment (used to compute debt services levies and constitutional debt limit)	\$ 213,793,804 ¹	\$ 213,793,804 ¹
Taxes separately		
Ag. Land	\$ 6,791,940	\$ 6,224,341
Ag. Buildings	\$ 392,540	\$ 359,734
Utilities - Gas & Electric	\$ 54,414,623	\$ 3,858,927

¹ TIF Increment is reduced by \$55,560 of military exemption

2022 GROSS TAXABLE VALUATION BY CLASS OF PROPERTY¹

	<u>Taxable Valuation</u>	<u>Percent Total</u>
Residential	\$ 1,602,471,188	77.35%
Commercial, Industrial & Utility	463,028,066	22.35%
Multi-Residential	0	0.00%
Gas & Electric Utilities	3,858,927	0.19%
Railroad	2,184,150	0.11%
Total Gross Taxable Valuation	\$ <u>2,071,542,331</u>	<u>100.00%</u>

¹Excludes Taxable TIF Increment, Ag. Land and Ag. Buildings

**City of Cedar Falls, Iowa
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years**

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government
	General Obligation Bonds/Notes	Tax Increment Financing Bonds/Notes General Obligation	General Obligation Bonds/Notes	Revenue Debt	
2014	\$ 5,819,312	\$ --	\$ 2,311,436	6,744,000	\$ 14,874,748
2015	4,790,677	--	1,650,539	6,482,000	12,923,216
2016	3,732,042	--	979,548	6,211,000	10,922,590
2017	5,114,251	--	7,381,807	5,932,000	18,428,058
2018	3,694,466	--	6,314,350	5,644,000	15,652,816
2019	5,990,868	--	8,884,201	5,346,000	20,221,069
2020	4,380,624	--	7,997,623	5,038,000	17,416,247
2021	7,319,109	--	7,091,045	4,720,000	19,130,154
2022	6,387,637	--	6,164,468	4,392,000	16,944,105
2023	9,534,697	--	5,212,889	4,053,000	18,800,586

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

Amounts presented are net of discounts, premiums, and adjustments.

¹ Population and personal income data can be found on page 159.

<u>Percentage of Personal Income¹</u>	<u>Per Capita¹</u>
0.92 %	\$ 379
0.79	329
0.68	278
1.13	469
0.95	399
1.19	515
0.96	444
1.35	470
1.15	416
1.27	462

City of Cedar Falls, Iowa
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Debt ¹	Less: Amount Available in Debt Service Fund ²	Total	Taxable Value of Property
2014	\$ 8,130,748	\$ 416,912	\$ 7,713,836	\$ 1,628,780,784
2015	6,441,216	431,704	6,009,512	1,496,618,631
2016	4,711,590	466,400	4,245,190	1,515,609,540
2017	12,496,058	496,385	11,999,673	1,575,100,247
2018	10,008,816	538,318	9,470,498	1,755,975,621
2019	14,875,069	530,935	14,344,134	1,838,663,096
2020	12,378,247	647,822	11,730,425	1,956,413,438
2021	14,410,154	582,697	13,827,457	1,969,682,645
2022	12,552,105	401,055	12,151,050	1,967,093,931
2023	14,747,586	315,110	14,432,476	2,066,842,947

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

¹ Includes only general obligation debt supported by property tax dollars.

² This is the amount restricted for debt service payments.

<u>Percentage Taxable Value of Property</u>	<u>Assessed Value of Property</u>	<u>Percentage Assessed Value of Property</u>	<u>Per Capita</u>
0.47 %	\$ 2,650,433,900	0.29 %	\$ 196.48
0.40	2,729,240,639	0.22	153.07
0.28	2,769,405,368	0.15	108.13
0.76	2,897,854,208	0.41	305.65
0.54	2,965,854,183	0.32	241.23
0.78	3,099,765,282	0.46	365.36
0.60	3,195,848,285	0.37	298.79
0.70	3,341,492,657	0.41	339.63
0.62	3,432,518,333	0.35	298.46
0.70	3,678,278,016	0.39	354.49

**City of Cedar Falls, Iowa
Direct and Overlapping Debt
As of June 30, 2023**

<u>Jurisdiction</u>	<u>Net General Obligation Debt Outstanding</u>	<u>Percentage Applicable to City ¹</u>	<u>Amount Applicable to Government</u>
Direct, City of Cedar Falls, Iowa	\$ <u>9,534,697</u>	100.00 %	\$ <u>9,534,697</u>
Overlapping:			
Black Hawk County	\$ 11,646,380	35.73	\$ 4,161,252
Cedar Falls Public School District	91,425,000	92.41	84,485,843
Area VII Hawkeye Community College	<u>4,380,000</u>	19.97	<u>874,686</u>
Total Overlapping	\$ <u>107,451,380</u>		\$ <u>89,521,780</u>
Total	\$ <u><u>116,986,077</u></u>		\$ <u><u>99,056,477</u></u>

Source: Black Hawk County Auditor

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 Cedar Falls. 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.

¹ The percentage of overlapping debt applicable is estimated using net taxable property values. Applicable percentages were estimated by determining the portion of the County's net value that is within the government's boundaries and dividing it by the county's total value.

**City of Cedar Falls, Iowa
Legal Debt Margin Information
Last Ten Fiscal Years**

	2014	2015	2016	2017
Debt Limit	\$ 134,876,517	\$ 139,586,122	\$ 142,421,126	\$ 149,224,259
Total net debt applicable to limit	9,640,000	7,770,000	5,920,000	13,270,000
Legal debt margin	<u>\$ 125,236,517</u>	<u>\$ 131,816,122</u>	<u>\$ 136,501,126</u>	<u>\$ 135,954,259</u>
Total net debt applicable to the limit as a percentage of of debt limit	7.15%	5.57%	4.16%	8.89%

Note: Under Iowa code, the city's outstanding general obligation debt should not exceed 5 percent of total assessed property value.

2018	2019	2020	2021	2022
\$ 151,911,983	\$ 158,343,489	\$ 163,389,318	\$ 170,858,420	\$ 174,549,627
9,740,000	14,085,000	11,670,000	13,595,000	11,850,000
<u>\$ 142,171,983</u>	<u>\$ 144,258,489</u>	<u>\$ 151,719,318</u>	<u>\$ 157,263,420</u>	<u>\$ 162,699,627</u>

6.41%

8.90%

7.14%

7.96%

6.79%

Legal Debt Margin Calculation for Fiscal Year 2023

Estimated actual valuation	<u>\$ 3,735,193,238</u>
Debt limit - 5% of total actual valuation	\$ 186,759,662
Debt applicable to debt limit: General obligation bonds	13,915,000
	<hr/>
Legal debt margin	<u>\$ 172,844,662</u>

**City of Cedar Falls, Iowa
Revenue Bond Coverage
Sewer Authority
Last Ten Fiscal Years**

Fiscal Year	Gross Revenues	Less: Operating Expenses ¹	Net Revenue Available for Debt Service	Debt Service Requirements ²	
				Principal	Interest
2014	\$ 4,859,057	\$ 2,364,332	\$ 2,494,725	\$ 254,104	\$ 83,016
2015	5,092,146	2,415,557	2,676,589	262,000	219,180
2016	5,314,436	2,532,407	2,782,029	271,000	210,665
2017	5,684,591	2,350,527	3,334,064	279,000	201,858
2018	6,388,963	2,449,219	3,939,744	288,000	192,790
2019	6,834,297	2,449,833	4,384,464	298,000	183,430
2020	7,109,700	2,709,620	4,400,080	308,000	173,745
2021	7,367,392	2,543,615	4,823,777	318,000	163,735
2022	7,746,519	3,298,409	4,448,110	328,000	123,900
2023	8,701,391	2,599,752	6,101,639	339,000	87,840

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

¹ Net of depreciation, interest, and debt service transfers.

² Includes principal and interest of revenue bonds only.

Debt Service
Requirements²

<u>Total</u>	<u>Coverage</u>
\$ 337,120	7.40
481,180	5.56
481,665	5.78
480,858	6.93
480,790	8.19
481,430	9.11
481,745	9.13
481,735	10.01
451,900	9.84
426,840	14.29

**City of Cedar Falls, Iowa
Sales History and Total Sewer Charges
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Water Sales (CCF)</u>	<u>Sewer Charges</u>
2013 - 14	1,759,171	5,501,090
2014 - 15	1,615,619	5,714,250
2015 - 16	1,611,698	5,916,770
2016 - 17	1,586,115	6,405,359
2017 - 18	1,689,591	6,917,743
2018 - 19	1,480,978	7,412,276
2019 - 20	1,505,465	7,712,692
2020 - 21	1,655,287	7,916,423
2021 - 22	1,612,269	8,618,176
2022 - 23	1,593,185	9,227,574

Source: Cedar Falls Utilities

**City of Cedar Falls, Iowa
Water Meter by Rate Class
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Government</u>	<u>Other</u>	<u>Total</u>
2014	12,313	1,024	33	213	3	13,586
2015	12,154	1,403	33	173	3	13,766
2016	12,238	1,423	31	206	3	13,901
2017	12,453	1,454	35	209	3	14,154
2018	12,702	1,460	36	211	3	14,412
2019	12,983	1,528	36	194	3	14,744
2020	13,042	1,525	36	193	3	14,799
2021	13,277	1,536	36	191	3	15,043
2022	13,508	1,551	36	199	3	15,297
2023	13,260	1,546	36	197	3	15,042

Source: Cedar Falls Utilities

**City of Cedar Falls, Iowa
Largest Sewer Customers
Fiscal Year 2023**

Customer		Water Sales (CCF)	Percent of Total Water Sales		Sewer Charges	Percent of Total Sewer Charges
University of Northern Iowa	1	49,457	3.10 %	\$	257,842	2.79 %
Western Home Communities	2	19,289	1.21		154,593	1.68
Country Terrace MHP LLC-700 W Ridgeway	3	17,482	1.10		136,538	1.48
Target Corporation	4	13,202	0.83		83,202	0.90
Gold Falls Villa Apts.	5	7,354	0.46		77,022	0.83
Clark Enterprises, LLC	6	4,171	0.26		58,579	0.63
CF Schools	7	9,298	0.58		51,647	0.56
Sartori Memorial Hospital, Inc,	8	11,784	0.74		50,875	0.55
Newaldaya Lifescapes	9	8,077	0.51		48,622	0.53
Park @ Nine23 Apts II	10	5,919	0.37		47,305	0.51
Metokote Corporation	11	9,238	0.58		42,556	0.46
TNT Rentals LC	12	5,003	0.31		35,975	0.39
Total 2023 CCF		1,593,185				
Total 2023 Sewer Billings					\$9,227,574	

Source: Cedar Falls Utilities, Finance Dept. special IS report

**City of Cedar Falls, Iowa
Demographic and Economic Statistics
Last Ten Calendar Years**

<u>Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income¹</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2014	39,260	\$ 1,622,969,140	\$ 41,339	26.8	5,151	3.1
2015	39,260	1,639,850,940	41,769	26.5	5,151	4.8
2016	39,260	1,617,197,920	41,192	26.5	5,300	4.9
2017	39,260	1,628,426,280	41,478	27.1	5,486	4.0
2018	39,260	1,648,213,320	41,982	26.9	5,479	2.0
2019	39,260	1,705,925,520	43,452	26.6	5,320	2.3
2020	39,260	1,808,433,380	46,063	26.9	5,451	1.9
2021	40,713	1,419,133,041	34,857	27.2	5,542	3.3
2022	40,713	1,471,774,950	36,150	27.3	5,649	3.5
2023	40,713	1,479,428,994	36,338	27.3	5,892	2.6

Sources: Population provided by the US Census Bureau. School enrollment is supplied by the Cedar Falls Board of Education. Unemployment data provided by the Iowa Workforce.

Note: Population and median age information are based on surveys conducted during the last quarter of the calendar year. Personal income information is a total for the year. Unemployment rate information is an adjusted yearly average. School enrollment is based on the census at the start of the school year.

¹ Per Capita Income is based on Metropolitan Waterloo/Cedar Falls and based on figures from Bureau of Economic Analysis.

Beginning in 2015 the Unemployment rate is based on the Metropolitan Waterloo/Cedar Falls area.

**City of Cedar Falls, Iowa
Principal Employers
Current Year and Nine Years Ago**

Employees	2014		
	Number of Employees ¹	Rank	Percentage of Total City Employment
John Deere Product Engineer Center ²	4,700	1	19.42%
MercyOne Medical ²	--	--	--
University of Northern Iowa	1,781	2	7.36%
Hy-Vee Food Stores ²	905	3	3.74%
The Western Home	410	10	1.69%
Cedar Falls Community School District	750	5	3.10%
Target Distribution	572	7	2.36%
Omega Cabinetry, Ltd. ²	--	--	--
Martin Brothers Distributing Co., Inc	--	--	--
Area Education Agency 267	650	6	2.69%
Viking Pump Inc, Unit of Index Corp.	466	9	1.93%
City of Cedar Falls/Municipal Utilities	481	8	1.99%
Wal-Mart Super Center ²	750	4	3.10%
Total	11,465		47.38%

Source: Cedar Valley Alliance website

¹ Number of employees includes all full-time, part-time and seasonal employees.

² Number of employees includes multiple locations in both Cedar Falls and Waterloo.

2023		
<u>Number of Employees¹</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
5,000	1	12.28%
2,669	2	6.56%
1,811	3	4.45%
1,325	4	3.25%
1,052	5	2.58%
849	6	2.09%
840	7	2.06%
812	8	1.99%
710	9	1.74%
615	10	1.51%
--	--	--
--	--	--
--	--	--
<hr/>		
15,683		38.52%

City of Cedar Falls, Iowa
Full-Time Equivalent City Government Employees by Function/Department
Last Ten Fiscal Years

	Full-Time Equivalent Employees as of June 30			
	2014	2015	2016	2017
Public Safety				
Police	49.03	46.75	47.19	47.19
Fire	35.83	34.86	34.86	33.06
Inspection Services	8.23	7.50	7.50	7.50
Public Works				
Streets	22.32	24.10	24.10	24.10
Parking	2.14	1.97	1.97	1.97
Engineering	10.52	10.45	10.45	10.45
Culture and Recreation				
Municipal Operations & Programs Admin.	2.25	1.75	1.75	1.65
Cultural Services	8.37	8.85	8.85	7.61
Cemetery	4.45	4.45	4.45	4.45
Golf	4.93	4.93	4.93	4.93
Parks	17.66	17.41	17.41	17.41
Recreation	35.59	34.59	34.59	34.59
Library	20.76	20.96	20.96	21.74
Senior Services	0.15	0.15	0.15	0.15
Visitor & Tourism	3.18	3.28	3.28	3.28
Community & Economic Development				
Community Development Admin.	1.50	1.25	1.25	1.25
Economic Development	2.09	0.00	0.00	0.00
Planning & Community Services	3.67	6.08	6.08	6.08
Block Grant	1.40	1.13	1.13	1.13
Housing Vouchers	1.49	1.13	1.12	1.12
General Government				
Mayor's Office	1.10	1.10	1.10	1.10
Administration	1.00	1.00	1.00	1.00
Finance & Business Operations Admin	0.00	0.00	0.00	0.00
Financial Services	5.58	6.58	6.58	6.31
Legal Services	2.00	2.00	2.00	2.00
Human Resources	0.00	0.00	0.00	0.00
Public Records	3.95	3.73	3.73	3.73
Cable TV	5.00	5.00	5.00	5.50
Print Shop	1.00	0.00	0.00	0.00
Public Buildings	14.61	1.73	1.73	1.73
Internal Service				
Information Systems	4.00	4.00	4.00	4.73
Vehicle Maintenance	7.68	7.68	7.68	6.68
Sewer	17.98	18.27	18.27	17.72
Refuse	19.41	18.79	18.79	17.79
Storm Water	4.30	4.30	4.30	4.30
Total	323.17	305.77	306.20	302.25

Source: City's Financial Plans

Full-Time Equivalent Employees as of June 30

2018	2019	2020	2021	2022	2023
48.22	55.72	61.43	61.73	56.01	56.21
30.41	28.51	25.51	25.83	29.10	27.85
7.50	8.84	10.05	9.41	9.86	10.06
24.10	24.10	24.65	24.37	22.92	24.65
2.00	2.05	3.55	4.44	4.45	4.20
12.73	14.07	13.08	14.76	14.90	15.00
1.65	1.65	1.65	0.00	0.00	0.00
7.36	6.70	7.43	8.08	7.35	7.35
4.45	6.45	5.45	5.50	5.83	5.83
0.75	0.38	0.00	0.00	0.00	0.00
16.61	17.11	16.98	17.71	16.98	17.98
33.96	33.96	34.23	34.96	34.96	34.96
21.48	22.93	23.97	25.46	24.69	24.75
0.15	0.15	1.40	1.40	1.40	1.11
3.28	3.91	4.91	4.91	4.91	4.91
1.17	1.17	1.16	1.05	1.05	1.05
0.00	0.00	0.00	0.00	0.00	0.00
5.98	5.93	4.55	5.65	5.65	5.70
0.43	0.45	0.15	0.15	0.15	0.13
1.54	1.47	1.08	2.59	2.59	2.59
1.08	1.08	1.08	1.08	1.10	1.10
1.02	1.02	3.02	3.02	3.05	3.15
0.00	0.00	0.00	1.73	1.73	1.73
6.32	7.42	7.06	6.71	4.71	3.98
2.10	2.10	2.10	2.10	1.12	1.12
0.00	0.00	0.00	0.00	3.00	5.43
3.71	3.86	3.83	4.24	3.84	3.29
5.30	5.55	5.43	4.10	3.78	3.78
0.00	0.00	0.00	0.00	0.00	0.00
1.73	1.73	1.50	1.50	1.50	1.50
4.73	5.73	5.73	5.83	5.83	5.83
7.35	7.38	7.38	7.23	7.23	7.23
17.82	17.82	17.37	17.27	17.27	17.97
17.74	17.74	16.41	16.65	18.10	18.13
4.30	3.30	3.60	3.30	3.30	3.60
296.97	310.28	315.74	322.76	318.36	322.17

**City of Cedar Falls, Iowa
Operating Indicators by Function
Last Ten Fiscal Years**

	Fiscal Year		
	2014	2015	2016
Public Safety			
Police			
Physical arrests	1,057	1,029	912
Traffic violations	5,095	5,405	4,172
Parking violations	14,780	13,493	13,364
Cars Booted ¹	--	184	252
Fire			
Number of calls answered	2,113	2,037	2,257
Inspections conducted	2,318	1,214	2,681
Sewer			
Sewage System			
Daily average treatment in gallons	4,930,000	4,520,000	5,790,000
Maximum daily capacity of treatment plant in gallons	21,600,000	21,600,000	21,600,000
Water System			
Daily average consumption in gallons	4,090,000	3,380,000	3,276,000
Maximum daily capacity of plant in gallons	23,400,000	23,400,000	23,400,000
Refuse			
Solid Waste			
35 Gallon Containers	4,905	4,347	4,659
65 Gallon Containers	7,165	6,305	6,610
95 Gallon Containers	2,398	1,638	1,777
Yard Waste			
95 Gallon Containers	7,155	7,239	7,419

Sources: Various city departments

¹ Statistics begin in FY15

Fiscal Year						
2017	2018	2019	2020	2021	2022	2023
839	1,003	911	345	792	761	961
3,645	4,066	1,784	2,624	2,343	1,452	1,978
12,350	11,206	11,076	10,948	10,939	13,055	11,086
243	187	196	174	33	221	205
2,200	2,343	1,387	2,079	2,218	2,305	2,497
1,492	427	1,925	1,167	955	2,900	2,685
6,729,000	6,729,000	7,408,000	5,695,000	4,482,000	4,397,000	4,293,000
21,600,000	21,600,000	21,600,000	21,600,000	21,600,000	21,600,000	21,600,000
3,267,000	3,417,000	3,178,000	3,121,000	3,141,000	3,499,000	3,114,000
23,400,000	23,400,000	23,400,000	23,400,000	23,400,000	23,400,000	23,400,000
4,963	5,199	5,437	5,548	4,383	4,015	3,969
6,850	7,182	7,443	7,690	6,512	6,374	6,357
1,950	2,047	2,143	2,263	1,931	1,972	2,064
7,555	7,752	7,869	7,977	8,091	8,112	7,461

**City of Cedar Falls, Iowa
Capital Asset Statistics by Function
Last Ten Fiscal Years**

	Fiscal Year			
	2014	2015	2016	2017
Public safety				
Public Safety Building	--	--	--	--
Patrol Units	10	10	10	10
Fire apparatus	8	8	8	8
Public works				
Streets				
Miles	217	217	218	219
Street lights	3,109	3,116	3,178	3,185
Health and social services				
Hospital	1	1	1	1
Number of patient beds	101	101	101	101
Cultural and Recreation				
Hearst Center for the Arts	1	1	1	1
Library	1	1	1	1
Cemeteries	3	3	3	3
Acreage	56.9	56.9	56.9	56.9
Golf	2	2	2	2
Parks	35	35	35	35
Acreage	1,148	1,148	1,148	1,148
Recreation				
Recreation Center	1	1	1	1
Swimming pools	3	3	3	3
Softball fields	9	9	9	9
Baseball fields	2	2	2	2
Pickleball courts	--	--	--	--
Tennis courts	6	6	6	6
Sewer				
Sewage System				
Miles of sanitary sewer	187.4	187.57	188.5	190.28
Miles of storm sewers	177.6	181.41	182.9	185.64
Number of treatment plants	1	1	1	1
Number of service connectors	12,826	12,826	13,099	13,142
Water Systems				
Miles of water mains	201.70	203.92	206.12	207.61
Number of service connectors	12,071	12,208	12,322	12,425
Number of city owned fire hydrants	2,038	2,044	2,088	2,151

Sources: Various city departments

Fiscal Year					
2018	2019	2020	2021	2022	2023
--	1	1	1	1	1
11	11	11	12	12	12
8	9	9	9	9	9
222	222	222	224	224	225
3,282	3,346	3,346	3,458	3,463	3,544
1	1	1	1	1	1
101	101	101	101	101	101
1	1	1	1	1	1
1	1	1	1	1	1
3	3	3	3	3	3
56.9	56.9	56.9	56.9	56.9	56.9
2	2	2	2	2	2
35	35	35	35	35	35
1,148	1,148	1,148	1,148	1,148	1,148
1	1	1	1	1	1
3	3	3	3	3	3
9	9	9	9	9	9
2	2	2	2	2	2
8	8	8	8	8	8
6	6	6	6	6	9
192.46	193.07	194.15	195.56	195.62	195.65
188.1	188.52	189.04	190.4	190.46	191.41
1	1	1	1	1	1
13,142	13,184	13,233	13,393	13,394	13,472
210.06	211.47	211.51	212.80	212.80	214.42
12,682	12,452	12,590	12,884	12,954	12,950
2,172	2,274	2,270	2,270	2,297	2,297



October 27, 2023

To the Honorable Mayor and
Members of the City Council
City of Cedar Falls, Iowa

We have audited the financial statements of the City of Cedar Falls, Iowa (City) as of and for the year ended June 30, 2023, and have issued our report thereon dated October 27, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated May 23, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the City complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the City's major federal program compliance, is to express an opinion on the compliance for the City's major federal program based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing 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 internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the City's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our 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* dated October 27, 2023. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with the Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance dated October 27, 2023.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during year ended June 30, 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the incurred but not reported health and workers' compensation liabilities, other postemployment benefits liability, and net pension liability.

Management's estimates of the incurred but not reported health and workers' compensation liabilities are based on third-party administrator's calculations and estimates. We evaluated the key factors and assumptions used to develop the incurred but not reported liabilities in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other postemployment benefits liability, OPEB related deferred outflows of resources and deferred inflows of resources, and OPEB expense are based on a calculation of actuarially determined contributions for health insurance benefits. We evaluated the key factors and assumptions used to develop the other postemployment benefits balances in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability, pension related deferred outflows of resources and deferred inflows of resources, and pension expense are based on plan level actuarial reports, allocated to the City using annual employer contributions. We evaluated the key factors and assumptions used to develop the pension related balances in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to the net pension liability and the other postemployment benefits liability.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify any circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated October 27, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Other Information Included in Annual Comprehensive Financial Report

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the City's Annual Comprehensive Financial Report, does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, 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.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Mayor, City Council, and management of the City of Cedar Falls, Iowa, and is not intended to be and should not be used by anyone other than these specified parties.



Dubuque, Iowa



**Information to Comply with Government Auditing Standards
and Uniform Guidance**

June 30, 2023

City of Cedar Falls, Iowa

City of Cedar Falls, Iowa
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June 30, 2023

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**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 Cedar Falls, 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Cedar Falls, Iowa, (City) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated October 27, 2023.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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.

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.



Dubuque, Iowa
October 27, 2023



Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Honorable Mayor and
Members of the City Council
City of Cedar Falls, Iowa

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the City of Cedar Falls, Iowa's, (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 the City's major federal program for the year ended June 30, 2023. The City's major federal program is 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 its major federal program for the year ended June 30, 2023.

Basis for Opinion on the 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 opinion on compliance for the 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.

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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 the 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

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of 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. We issued our report thereon dated October 27, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Eide Bailly LLP

Dubuque, Iowa
October 27, 2023

City of Cedar Falls, Iowa
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
U.S. Department of Housing and Urban Development				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218		\$ 134,681	\$ 24,138
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218		<u>21,237</u>	<u>5,878</u>
Total CDBG - Entitlement Grants Cluster			<u>155,918</u>	<u>30,016</u>
Passed through Iowa Economic Development Authority				
COVID-19 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CVE-009	<u>81,088</u>	<u>53,289</u>
Passed through City of Waterloo, Iowa				
Home Investment Partnerships Program	14.239	M01DC190206	<u>1,068</u>	<u>-</u>
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers	14.871		<u>1,267,824</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>1,505,898</u>	<u>83,305</u>
U.S. Department of Justice				
Joint Law Enforcement Operations	16.111		2,513	-
Joint Law Enforcement Operations	16.111		991	-
Passed through City of Waterloo, Iowa				
Joint Law Enforcement Operations	16.111	IA0070300	<u>7,162</u>	<u>-</u>
			10,666	-
Bulletproof Vest Partnership Program	16.607		<u>1,076</u>	<u>-</u>
Total U.S. Department of Justice			<u>11,742</u>	<u>-</u>

City of Cedar Falls, Iowa
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
U.S. Department of Transportation				
Passed through Iowa Department of Transportation Highway Planning and Construction	20.205	TAP-U-1185 (655)-8I-07	\$ 221,319	\$ -
Passed through Iowa Department of Public Safety Governor's Traffic Safety Bureau Incentive Grant Program to Increase Motorcyclist Safety	20.612	21-405d	4,360	-
Total U.S. Department of Transportation			<u>225,679</u>	<u>-</u>
U.S. Treasury				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027		636,335	-
U.S. Department of Homeland Security				
Passed through Iowa Department of Homeland Security COVID-19 - Disaster Grants - Public Assistance	97.036	DR-4483-IA	8,647	-
Hazard Mitigation Grant Program	97.039	(HMGP) DR 4557-0003	474,463	-
Total U.S. Department of Homeland Security			<u>483,110</u>	<u>-</u>
Total Federal Financial Assistance			<u>\$ 2,862,764</u>	<u>\$ 83,305</u>

See Notes to Schedule of Expenditures of Federal Awards

City of Cedar Falls, Iowa
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the City of Cedar Falls, Iowa, (the City) 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, changes in net position, or cash flows of the City.

Note 2 - Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Federal financial assistance provided to a subrecipient is treated as an expenditure when it is paid to the subrecipient.

Note 3 - Indirect Cost Rate

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

City of Cedar Falls, Iowa
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Part I: Summary of the Auditor's Results:

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of major programs:

<u>Name of Federal Program</u>	<u>Federal Financial Assistance Listing</u>
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

City of Cedar Falls, Iowa
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Part II: Financial Statement Findings:

There were no findings to report.

Part III: Federal Award Findings and Questioned Costs:

There were no findings and questioned costs to report.

Part IV: Other Findings Related to Required Statutory Reporting:

- 2023-IA-A Certified Budget** - Disbursements during the year ended June 30, 2023, did not exceed the amount budgeted.
- 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 Loan** – No instances of non-compliance with the sewer state revolving loan revenue debt provisions 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.



DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

CITY OF CEDAR FALLS, IOWA
220 CLAY STREET
CEDAR FALLS, IOWA 50613
319-273-8600
FAX 319-268-5126

MEMORANDUM
Financial Services Division

TO: Honorable Mayor Robert M. Green and City Council Members
FROM: Lisa Roeding, Controller/City Treasurer
DATE: [October 16, 2023](#)
SUBJECT: [FY2023](#) City Street Finance Report

Attached for your review is the State required [FY2023](#) City Street Financial Report for the City of Cedar Falls. The report is based on actual [FY2023](#) revenues and expenditures relative to various aspects of street operations, maintenance, construction, and debt service. Iowa Code Section 312.14 requires all cities to submit the Street Finance Report (SFR) to the Iowa Department of Transportation (DOT) by December 1 of each year. Failure to submit the report may cause delay or suspension of future State payments of Road Use Tax Funds to the City of Cedar Falls.

If you should have any questions, please contact me. Thank you.

Attachment

CC: Jennifer Rodenbeck, Director Finance & Business Operations



City Street Finance Report

Fiscal Year Item 11.

Bureau of Local Systems
Ames, IA 50010

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Expenses

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Salaries - Roads/Streets		\$1,070,147					\$1,070,147
Benefits - Roads/Streets		\$402,648					\$402,648
Training & Dues		\$12,360					\$12,360
Building & Grounds Maint. & Repair		\$5,235					\$5,235
Road Beautification		\$6,627					\$6,627
Vehicle & Office Equip Operation and Repair		\$173					\$173
Other Utilities		\$2,088					\$2,088
Engineering		\$86,461	\$1,046,186		\$275,060	\$40,199	\$1,447,906
Insurance		\$40,940					\$40,940
Janitorial		\$7,460					\$7,460
Rents & Leases		\$590					\$590
Street Maintenance Expense		\$219,100			\$1,000		\$220,100
Technology Expense		\$167,480					\$167,480
Other Professional Services		\$108	\$6,512		\$340	\$6,595	\$13,555
Other Contract Services		\$1,632					\$1,632
Minor Equipment Purchases		\$11,311					\$11,311
Office Supplies		\$649					\$649



City Street Finance Report

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	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Operating Supplies		\$80,527					\$80,527
Postage & Safety		\$4,892					\$4,892
Other Supplies		\$6,072					\$6,072
Vehicles		\$43,635					\$43,635
Furniture & Fixtures		\$4,150					\$4,150
Heavy Equipment		\$431,619					\$431,619
Right-of-Way		\$7,580	\$683,601		\$545,521		\$1,236,702
Bridges & Culverts		\$3,282					\$3,282
Street - New Roadway			\$39,564		\$87,432		\$126,996
Street - Capacity Improvement		\$4,865,308					\$4,865,308
Street - Preservation			\$2,773,477		\$2,179,906		\$4,953,383
Street - Safety/Environment		\$516,437	\$2,361,353		\$2,168,552		\$5,046,342
Principal Payment				\$438,150			\$438,150
Interest Payment				\$134,621			\$134,621
Transfer Out		\$42,036					\$42,036
Traffic Control/Safety		\$608,667					\$608,667
Snow Removal		\$598,473					\$598,473
Depreciation & Building Utilities		\$45,348					\$45,348
Accounting/Recording		\$207,070					\$207,070



City Street Finance Report

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	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Street Cleaning		\$28,865				\$487,563	\$516,428
Snow Removal Salaries	\$3,968	\$95,713				\$19,134	\$118,815
Snow Removal Benefits	\$1,181	\$28,371				\$5,880	\$35,432
Total	\$5,149	\$9,653,054	\$6,910,693	\$572,771	\$5,257,811	\$559,371	\$22,958,849



City Street Finance Report

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Revenue

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Levied on Property	\$5,149		\$0	\$572,771			\$577,920
TIF Revenues			\$3,219,910				\$3,219,910
Other Taxes (Hotel, LOST)			\$6,740,548				\$6,740,548
Interest			\$230,062				\$230,062
State Revenues - Road Use Taxes		\$5,602,567					\$5,602,567
Other State Grants - IDOT		\$4,957			\$3,230,000	\$52,500	\$3,287,457
Local Contributions		\$1,306,638			\$239,353		\$1,545,991
Charges/fees						\$506,871	\$506,871
Contributions		\$32	\$301,975		\$102,300		\$404,307
Sale of Assets		\$20,977					\$20,977
Proceeds from Debt					\$1,978,000		\$1,978,000
Transfer In			\$42,036				\$42,036
Total	\$5,149	\$6,935,171	\$10,534,531	\$572,771	\$5,549,653	\$559,371	\$24,156,646



Bureau of Local Systems
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City Street Finance Report

Fiscal Year Item 11.

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Bonds/Loans

Bond/Loan Description	Principal Balance As of 7/1	Total Principal Paid	Total Interest Paid	Principal Roads	Interest Roads	Principal Balance As of 6/30
GO Bond 2018	\$1,900,000	\$280,000	\$84,850	\$122,671	\$37,174	\$1,620,000
GO Bond 2016	\$1,130,000	\$275,000	\$22,600	\$192,068	\$15,785	\$855,000
GO Bond 2020	\$2,965,000	\$340,000	\$59,300	\$123,411	\$21,524	\$2,625,000
2022 GO Capital Notes	\$3,860,000	\$0	\$117,358	\$0	\$60,138	\$3,860,000
Total	\$9,855,000	\$895,000	\$284,108	\$438,150	\$134,621	\$8,960,000



City Street Finance Report

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Equipment

Description	Model Year	Usage Type	Cost	Purchased Status
International Truck 7400	2019	Purchased	\$150,299	No Change
Warnco Arrowboard	2008	Purchased	\$15,000	No Change
2-Ton Freightliner Dump Truck	2010	Purchased	\$121,439	No Change
Sign Truck Ford	2007	Purchased	\$34,740	No Change
Sullair 185 DPQ Air Compressor- REMOVE '23	2008	Purchased	\$11,595	Sold
F350 Ford 1-Ton Utility / Service Body	2001	Purchased	\$18,593	No Change
B&B Tilt Flatbed Trailer - REMOVE '23	2005	Purchased	\$11,600	Sold
Dura Patch Hot Patch	2007	Purchased	\$57,000	No Change
Vactron VAC394	2007	Purchased	\$37,490	No Change
Elgin Pelican Street Sweeper #293	2021	Purchased	\$234,400	No Change
Ford F250 3/4 ton pick up	2018	Purchased	\$32,694	No Change
John Deere 570A Grader	1986	Purchased	\$91,500	No Change
John Deere 310 Backhoe	1996	Purchased	\$28,400	No Change
John Deere 2355 Tractor-Mower	1989	Purchased	\$18,000	No Change
John Deere 672 Grader	2002	Purchased	\$131,806	No Change
Chevrolet Express 3500	2014	Purchased	\$26,800	No Change
2-ton Freightliner Dump Truck	2004	Purchased	\$46,525	No Change
Snow Pusher 10 ft. - REMOVE '23	2011	Purchased	\$3,333	Sold
Snow Pusher 10 ft. - REMOVE '23	2011	Purchased	\$3,333	Sold
Ford LCF; road line painting machine (6002)	2006	Purchased	\$65,500	No Change
2-ton Freightliner Dumptruck	2012	Purchased	\$127,824	No Change



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Description	Model Year	Usage Type	Cost	Purchased Status
John Deere 324L End Loader #272	2021	Purchased	\$101,483	No Change
International Truck 7400	2019	Purchased	\$150,229	No Change
Freightliner 2-ton dump truck	2018	Purchased	\$155,040	No Change
John Deere 544H Loader	2002	Purchased	\$80,401	No Change
Vermeer BC1500 Chipper	2010	Purchased	\$22,200	No Change
Ford F250 Pickup	2018	Purchased	\$36,907	No Change
Dura Tank 1000TT	2013	Purchased	\$23,794	No Change
Ford F550 Dump Truck	2017	Purchased	\$87,677	No Change
Ford F250	2017	Purchased	\$30,687	No Change
F350 Ford 1-Ton Dump Truck	2002	Purchased	\$22,593	No Change
Bobcat E351 Mini Excavator	2017	Purchased	\$52,536	No Change
Freightliner 108 w/plow/box/sander PW03130	2014	Purchased	\$130,107	No Change
Wanco Arrowboard - REMOVE '23	2012	Purchased	\$5,495	Sold
Ford F350 Truck	2010	Purchased	\$29,575	No Change
Bobcat 18" Planer/ grinder	2018	Purchased	\$14,848	No Change
Chevrolet 1/2 ton Pickup	1998	Purchased	\$10,000	No Change
Larue D40 Snow Blower	2021	Purchased	\$159,725	No Change
Bobcat E60 Mini Excavator	2021	Purchased	\$53,634	No Change
Freightliner 108 w/plow/box/sander PW03125	2014	Purchased	\$129,357	No Change
Pro Patch Hotpatch - Freightliner PW03126	2015	Purchased	\$126,557	No Change
John Deere 544E Loader	1992	Purchased	\$69,100	No Change
Peterbuilt 365 Dump Truck	2011	Purchased	\$85,000	No Change
1-ton Dump Truck PW03127	2014	Purchased	\$49,854	No Change



City Street Finance Report

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Description	Model Year	Usage Type	Cost	Purchased Status
F350 Ford 1-Ton Utility / Service Body	2006	Purchased	\$16,162	No Change
2-Ton Freightliner Dump Truck	2007	Purchased	\$52,839	No Change
John Deere 310 Backhoe	1995	Purchased	\$51,500	No Change
John Deere 544K Endloader	2011	Purchased	\$146,400	No Change
Snow Pusher 8 ft. - REMOVE	2011	Purchased	\$3,446	Sold
TARCO Leaf Blower	2003	Purchased	\$22,597	No Change
Husqvarna Concrete Saw	2009	Purchased	\$21,680	No Change
SNOGO Blower-REMOVE '23	2008	Purchased	\$76,265	Traded
Minnich Dowel Drill - REMOVE '23	2010	Purchased	\$6,850	Sold
2-Ton International Dump Truck	2009	Purchased	\$108,220	No Change
Mitsubishi Forklift	2002	Purchased	\$19,000	No Change
2-Ton International Dump Truck	2010	Purchased	\$94,948	No Change
Arrow Dorp Hammer Pavement Breaker	1982	Purchased	\$6,000	No Change
Cat M322 Excavator	2006	Purchased	\$178,977	No Change
2 Ton International Dump Truck	2007	Purchased	\$95,498	No Change
2 Ton International Dump Truck	2007	Purchased	\$95,498	No Change
F450 1 Ton Truck	2008	Purchased	\$47,501	No Change
John Deere 544J Endloader	2006	Purchased	\$127,655	No Change
Ford Super Duty F350	2021	Purchased	\$47,730	No Change
Freightliner Dump Truck w/plow	2020	Purchased	\$142,433	No Change
Solar Arrow Board - REMOVE '23	2020	Purchased	\$4,500	Sold
BEHNKE Tilt Trailer - REMOVE '23	2020	Purchased	\$6,525	Sold
MR Manhole Cutter	2020	Purchased	\$32,999	No Change



City Street Finance Report

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Description	Model Year	Usage Type	Cost	Purchased Status
Vari-Tech Brine Trailer- REMOVE '23	2007	Purchased	\$4,670	Sold
Cat Skid Steer 25782	2008	Purchased	\$27,200	No Change
Ford F150 Pickup	2013	Purchased	\$30,294	No Change
Ford F550 Aerial Lift	2008	Purchased	\$82,533	No Change
Ford F150 Pickup	2013	Purchased	\$26,506	No Change
Freightliner M2106 Elgin Crosswind	2014	Purchased	\$191,550	No Change
Vari-Tech Brine Trailer - REMOVE '23	2007	Purchased	\$4,670	Sold
2-ton International Dump Truck	1998	Purchased	\$71,927	No Change
Wacker Asphalt Roller	2007	Purchased	\$32,000	No Change
Elgin Pelican Street Sweeper	2007	Purchased	\$107,000	No Change
Target Pro 66 Concrete Saw	2005	Purchased	\$16,100	No Change
Concrete Crack Saw	1996	Purchased	\$6,999	No Change
1-ton Ford Dump Truck	1999	Purchased	\$23,265	No Change
1-ton Ford Dump Truck	2000	Purchased	\$23,265	No Change
2-ton Freightliner Dump Truck	2002	Purchased	\$69,920	No Change
2-ton Sterling Dump Truck	2003	Purchased	\$66,075	No Change
2-ton Sterling Dump Truck	2003	Purchased	\$66,075	No Change
2-ton Sterling Dump Truck	2005	Purchased	\$45,435	No Change
Ford Street Flusher	1983	Purchased	\$20,980	No Change
2-ton International Dump Truck	1992	Purchased	\$42,236	No Change
2-ton Freightliner dump truck w/plow/box sander PW03158	2016	Purchased	\$139,759	No Change
1-ton Dump Truck	2005	Purchased	\$23,960	No Change
1-ton Dump Truck	2004	Purchased	\$23,763	No Change



City Street Finance Report

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Ames, IA 50010

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Description	Model Year	Usage Type	Cost	Purchased Status
Crack Sealer / Compressor (PW003196)	2019	Purchased	\$72,839	No Change
1-Ton Ford F550 Dump Truck	2020	Purchased	\$88,513	No Change
End Loader - John Deere 544L (PW03192)	2019	Purchased	\$152,500	No Change
2-Ton International Dump Truck	2020	Purchased	\$158,248	No Change
Bobcat T4 Skidsteer S770	2018	Purchased	\$37,595	No Change
Hook Truck - Freightliner Chassis	1997	Purchased	\$9,100	No Change
John Deere 544E Loader	1989	Purchased	\$46,500	No Change
2-ton International Dump Truck	1992	Purchased	\$42,236	No Change
2-ton International Dump Truck	1992	Purchased	\$42,236	No Change
DWA PATCHER - TRUCK MOUNTED	2022	Purchased	\$246,705	New
FREIGHTLINER 50108 DUMP/PLOW TRUCK	2023	Purchased	\$172,064	New



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year Item 11.

Cedar Falls
10/11/2023 4:15:26 PM

Street Projects

Project Description	Contract Price	Final Price	Contractor Name
2022 Seal Coat Project	\$142,036	\$142,036	Blacktop Service Company
Cyber Lane Construction	\$282,524	\$292,311	Owen Contracting
2021 Street Patching Project	\$149,275	\$149,275	Boulder Contracting, LLC
2021 Permeable Alley	\$100,107	\$100,107	Benton's Sand and Gravel



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year Item 11.

Cedar Falls
10/11/2023 4:15:26 PM

Summary

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Begining Balance	\$0	\$10,687,816	\$2,010,387	\$0	(\$4,779,829)	\$0	\$7,918,374
SubTotal Expenses (-)	\$5,149	\$9,611,018	\$6,910,693	\$572,771	\$5,257,811	\$559,371	\$22,916,813
Transfers Out (-)		\$42,036					\$42,036
Subtotal Revenues (+)	\$5,149	\$6,935,171	\$10,492,495	\$572,771	\$5,549,653	\$559,371	\$24,114,610
Transfers In (+)			\$42,036				\$42,036
Ending Balance	\$0	\$7,969,933	\$5,634,225	\$0	(\$4,487,987)	\$0	\$9,116,171

Resolution Number:

Execution Date: Monday, November 6, 2023

Signature: Lisa Roeding



ADMINISTRATION

City of Cedar Falls
220 Clay Street
Cedar Falls, Iowa 50613
Phone: 319-273-8600
Fax: 319-273-8610
www.cedarfalls.com

MEMORANDUM

TO: Honorable Mayor Robert M. Green and City Council
FROM: Shane Graham, Economic Development Coordinator
DATE: October 26, 2023
SUBJECT: FY24 Report by Community Main Street

As you may recall, starting in FY09 we signed formal agreements with those outside agencies that receive funding from the City of Cedar Falls. As part of those agreements, these agencies were required to submit reports and documentation on how those funds were used.

Attached is the bi-annual report for FY24 filed by Community Main Street. The first ½ payment for their SSMID funding and the first ½ payment for their Tourism Activities & Economic Development Services funding are therefore listed on the council bills to be processed.

If you have any questions, please feel free to let me know.

xc: Jennifer Rodenbeck, Director of Finance and Business Operations
Stacy Braun-Wagner, Finance Clerk
Paul Kockler, Accountant



October 25, 2023

Mayor Green and Council Members
City of Cedar Falls
220 Clay Street
Cedar Falls, IA 50613

RE: SSMID, Tourism Activities & Economic Development Services Funds

2023 - 2024
BOARD OF
DIRECTORS:

- BRENT JOHNSON, PRES
- KATE DUNNING
- ANN EASTMAN
- WYNETTE FROEHNER
- LEXIE HEATH
- DEANNA HOFFMANN
- CORY KENT
- JENNY LEEPER
- DAN LYNCH
- EMILEE NEDOBA
- HELEN PEARCE
- LAUREN RIENSCHKE
- STEPHANIE SHEETZ
- MARK SHOWALTER
- BRAD STROUSE

Attached please find the Bi-annual Report from Community Main Street delineating the current status and recent progress of the organization’s pursuit of “economic vitality in the context of historic preservation.”

In this report you will find a summary of the activities outlined in the grant contract(s).

These activities are in the areas of:

- Design and historic preservation
- Business development and retention
- Promotion and marketing
- Member development, training and communication
- Summary of investments
- FY2024 program of work

The following required attachments are also included:

- Board Roster
- Financial Statements
- Support documents

We are grateful for the support that the City of Cedar Falls has provided over the years and the collaborative effort by many groups and individuals in creating a Downtown District with appreciated real estate values, a reputation as a great destination and as a source of community pride. We will continue to do our part to help move the Cedar Falls Downtown District forward in a positive light. With submission of this report, we respectfully request the disbursement of funds to Community Main Street of collected SSMID monies and of the previously awarded Tourism Activities & Economic Development Services Grant for the continuation of this pivotal community program. We would be pleased to provide any additional information that you may require to process the release of funds.

Kind Regards,

Kim Bear

Kim Bear
Executive Director
Community Main Street



1987-MS-001 - Cedar Falls - 1987

Status Report Details

Funding Opportunity: 69444-Main Street Iowa Communities
Program Area: Downtown Resource Center
Status: Approved
Status Report Number: 103
Status Report Type: Quarterly Economic Impact
Reporting Period: 04/01/2023 - 06/30/2023

Initial Submit Date: Jul 18, 2023 2:37 PM
Initially Submitted By: Kim Bear
Last Submit Date:
Last Submitted By:
Approved Date: Aug 11, 2023 10:47 AM

Contact Information

Primary Contact Information

First Name*: Kim Middle Name Bear
First Name Last Name
Title: Executive Director
Email*: director@communitymainstreet.org
Address*: 310 East 4th Street

 3815 Union Road
 CEDAR FALLS Iowa 50613
City State/Province Postal Code/Zip
Phone*: (319) 277-0213 Ext.
Phone
 ###-###-####
Fax: ###-###-####

Organization Information

Name*: Community Main Street, Inc.
Organization Type*: Non-Profit Organization
DUNS: ##-###-####
Tax Id:
Unique Entity Identifier (UEI):
Organization Website: <http://communitymainstreet.org>
Address*: Community Main Street
 310 E 4th St

Cedar Falls Iowa 50613
City State/Province Postal Code/Zip

Item 12.

Phone*: (319) 277-0213 Ext.

Fax: ### ### #####

Quarterly Economic Impact Report

Investments in the Main Street District

Project Type*: Public Improvement (Building)

Building/Business Name: Cedar Falls City Hall

Address: 220 Clay Street

Private Amount Invested: \$0.00
Amount Invested

Include city, county, local utility, etc.

Public Amount Invested: \$4,497,077.72
Amount Invested

Include state, federal, and other grant funds invested.

Grant Amount Invested: \$0.00
Amount Invested

Total Amount Invested: \$4,497,077.72

Comments:

Project Type*: Public Improvement (Non-building)

Building/Business Name: Main Street Streetscape project

Address: Main Street

Private Amount Invested: \$238,814.59
Amount Invested

Include city, county, local utility, etc.

Public Amount Invested: \$5,426,478.54
Amount Invested

Include state, federal, and other grant funds invested.

Grant Amount Invested: \$574,800.00
Amount Invested

Total Amount Invested: \$6,240,093.13

Comments:

Project Type*: Rehab Existing Building

Building/Business Name: Motor Lodge

Address: 122 Washington Street

Private Amount Invested: \$12,500.00
Amount Invested

Include city, county, local utility, etc.

Public Amount Invested: \$0.00
Amount Invested

Include state, federal, and other grant funds invested.

Grant Amount Invested: \$2,500.00
Amount Invested

Total Amount Invested: \$15,000.00

Comments:

Buildings Sold in the Main Street District

Building/Business Name: 301 Washington
Address*: 301 Washington Street
Current Use: Service
Future Use: Service
Amount of Sale: \$480,000.00

Building/Business Name: Wernimott LLC
Address*: 111 Main Street
Current Use: Mixed Use
Future Use: Mixed Use
Amount of Sale: \$536,250.00

Building/Business Name: Peekaboo
Address*: 108 Main Street
Current Use: Retail
Future Use: Retail
Amount of Sale: \$550,000.00

Business Changes in the Main Street District

Business Name*: Lockard Realty
Address: 301 Washington Street
Business Status: New
Business Type: Service

Enter only positive, whole numbers for the number of jobs affected. The reporting system will automatically calculate jobs based on the business status and will correctly calculate full- and part-time jobs.

of FT Jobs: 14
of PT Jobs:

Business Name*: Asa Brows
Address: 100 E. 2nd Street
Business Status: Relocated Out of Main Street District
Business Type: Service

Enter only positive, whole numbers for the number of jobs affected. The reporting system will automatically calculate jobs based on the business status and will correctly calculate full- and part-time jobs.

of FT Jobs: 3
of PT Jobs:

New Housing in the Main Street District

Main Street Events & Activities

Event/Activity Name*: Hops: Iowa Craft Beer Tasting
Date: 4/6/23
Event/Activity Type: Fundraising

Event/Activity Name*: Downtown Show & Shine

Date:	05/07/23
Event/Activity Type:	Fundraising
Event/Activity Name*:	Movies Under the Moon - Lyle Lyle Crocodile
Date:	06/02/2023
Event/Activity Type:	Special Event
Event/Activity Name*:	Spring Shop Hop
Date:	04/01/23 & 4/2/23
Event/Activity Type:	Retail
Event/Activity Name*:	Girls Night Out
Date:	05/04/2023
Event/Activity Type:	Retail
Event/Activity Name*:	Movies Under the Moon - The Princess Bride
Date:	06/16/2023
Event/Activity Type:	Special Event
Event/Activity Name*:	Annual Meeting
Date:	05/09/2023
Event/Activity Type:	Image
Event/Activity Name*:	Spring Clean Up
Date:	4/20/2023
Event/Activity Type:	Image
Volunteer Hours Invested in Main Street	
Volunteer Hours*:	Yes
Total Volunteer Hours:	983.00

Commentary

Design Commentary/Updates:

During the second quarter we were able to facilitate a spring clean up with the help of the Design committee as well as our trusted CAPS associates. We were also able to fund a facade grant for a brand new mural in the District which has created quite the buzz.

Our flower baskets are again overflowing and beautiful again this year due to all the love of volunteers spending time daily to keep them alive. We have also added 28 Earth Planter flower pots to the Streetscape that are also exploding with color and definition. It is such a blessing to have a downtown resident with no yard who loves flowers and planting them, Julie Shimek spent all of her free time in May/June making them all perfect.

Economic Vitality/Business Improvement

Commentary/Updates:

April's ED meeting was spent visiting 6 new businesses in the District. It is always so great to get out and about to visit/welcome the businesses not just as the Director but with great committee members. Additionally, the ED committee's main priority has been working hard to put the finishing touches on our District Enhancement grant to allow for our existing stakeholders the ability to apply for funds through Community Main Street. We are all excited to see how and where this money will be utilized. We hope to roll it out to have the first grant cycle due October 1st.

Promotion Commentary/Updates:

We are constantly hearing of a lack of foot traffic or a definite decrease and that it isn't just Cedar Falls but everywhere. The promotions

committee is looking to shift how the Downtown District is marketed instead of it being through our own events using our platforms to promote great assets that we have to intrigue you to come. The updated market study and strategies also helped to write the plan for this and how we continue to spread the good message of who and what Community Main Street continues to do throughout the District.

We will be working with a downtown business in Pixel Labs to create some new and fun videos with the theme of "How do YOU Downtown?" We can't wait to share all the good things this crew is working on.

Organization Commentary/Updates:

Organization has been working on brainstorming for bringing Upstairs Downtown back! This is one of our favorite events that we haven't seen on the calendar since 2018. We have October 24th saved on the calendar for this fundraising event to explore upper stories as well as some vacant spaces that might need highlighted per the property owner.

Other area of focus will be additional efforts of volunteer recruitment. As our volunteer base begins to think about retiring again from their duties we need to look at some new/different options.

Program Commentary/Updates:

While the Main Street reconstruction project only includes one block of the Downtown District we have definitely felt the affects of it. We are working with the City to communicate the construction differently to make sure everyone knows that access to businesses is still open. "All Roads Lead to Downtown" and they truly do so tourism and communications will be sharing that message. We have at least three businesses who are contemplating closing with one to make the announcement August 1st. They survived the pandemic but are pointing out many reasons as to why they won't survive the aftermath; the economy, foot traffic, cost of goods, don't want to incur anymore debt, etc.

We should also see the final project for our new website in August so we are looking forward to that finished project and sharing it with not only our stakeholders but helping to recruit visitors as well.

We still have a vacancy at the Office Coordinator position which is proving difficult to fill.

Suggestions for state staff:

N/A

List suggestions & questions on services, training topics, (for MSI communities and/or local needs) new resources, speakers you would recommend, etc.

1987-MS-001 - Cedar Falls - 1987

Status Report Details

Funding Opportunity: 69444-Main Street Iowa Communities
Program Area: Downtown Resource Center
Status: Submitted
Status Report Number: 104
Status Report Type: Quarterly Economic Impact
Reporting Period: 07/01/2023 - 09/30/2023

Initial Submit Date: Oct 25, 2023 12:30 PM
Initially Submitted By: Kim Bear
Last Submit Date:
Last Submitted By:
Approved Date:

Contact Information

Primary Contact Information

First Name*: Kim Middle Name Bear
First Name Last Name
Title: Executive Director
Email*: director@communitymainstreet.org
Address*: 310 East 4th Street

3815 Union Road
CEDAR FALLS Iowa 50613
City State/Province Postal Code/Zip
Phone*: (319) 277-0213 Ext.
Phone

Fax: ### ### ####

Organization Information

Name*: Community Main Street, Inc.
Organization Type*: Non-Profit Organization
DUNS: ## ### ####
Tax Id:
Unique Entity Identifier (UEI):
Organization Website: <http://communitymainstreet.org>
Address*: Community Main Street
310 E 4th St

Cedar Falls Iowa 50613
City State/Province Postal Code/Zip

Item 12.

Phone*: (319) 277-0213 Ext. ####-####-####
Fax: ####-####-####

Quarterly Economic Impact Report

Investments in the Main Street District

Project Type*: Rehab Existing Building
Building/Business Name: Golf Lab
Address: 201 Washington Street Suite B
Private Amount Invested: \$8,000.00
Amount Invested
Include city, county, local utility, etc.
Public Amount Invested: \$0.00
Amount Invested
Include state, federal, and other grant funds invested.
Grant Amount Invested: \$0.00
Amount Invested
Total Amount Invested: \$8,000.00
Comments:

Project Type*: Rehab Existing Building
Building/Business Name:
Address: 205 Main Street 201
Private Amount Invested: \$97,765.00
Amount Invested
Include city, county, local utility, etc.
Public Amount Invested: \$0.00
Amount Invested
Include state, federal, and other grant funds invested.
Grant Amount Invested: \$0.00
Amount Invested
Total Amount Invested: \$97,765.00
Comments:

Project Type*: Rehab Existing Building
Building/Business Name: Wine Shop
Address: 305 Main Street Apr 1
Private Amount Invested: \$1,500.00
Amount Invested
Include city, county, local utility, etc.
Public Amount Invested: \$0.00
Amount Invested
Include state, federal, and other grant funds invested.
Grant Amount Invested: \$0.00
Amount Invested
Total Amount Invested: \$1,500.00
Comments:

Buildings Sold in the Main Street District**Business Changes in the Main Street District****Business Name*:** Miss Wonderful**Address:** 216 Main Street**Business Status:** Closed**Business Type:** Retail

Enter only positive, whole numbers for the number of jobs affected. The reporting system will automatically calculate jobs based on the business status and will correctly calculate full- and part-time jobs.

of FT Jobs: 1**# of PT Jobs:** 1**Business Name*:** Le Petite**Address:** 119 Main Street**Business Status:** New**Business Type:** Food Establishment

Enter only positive, whole numbers for the number of jobs affected. The reporting system will automatically calculate jobs based on the business status and will correctly calculate full- and part-time jobs.

of FT Jobs: 4**# of PT Jobs:** 8**Business Name*:** Fab Finds Shoppe**Address:** 518 State Street, Unit B**Business Status:** New**Business Type:** Retail

Enter only positive, whole numbers for the number of jobs affected. The reporting system will automatically calculate jobs based on the business status and will correctly calculate full- and part-time jobs.

of FT Jobs: 1**# of PT Jobs:** 2**New Housing in the Main Street District****Address*:** 219 Main Street**# of Units:** 2**Monthly Rent or Purchase Price:** \$1,200.00 Rent
Purchase or Rent**Main Street Events & Activities****Event/Activity Name*:** ARTapalooza**Date:** 09/10/2023**Event/Activity Type:** Special Event**Event/Activity Name*:** District Street Party**Date:** 9/23/2023**Event/Activity Type:** Special Event**Event/Activity Name*:** Movies Under the Moon - Spiderman**Date:** 8/11/2023**Event/Activity Type:** Special Event

Event/Activity Name*: Movies Under the Moon - Sandlot

Date: 8/18/2023

Event/Activity Type: Special Event

Event/Activity Name*: Panthers Welcome

Date: 8/26/2023

Event/Activity Type: Image

Event/Activity Name*: Pint Night Ride

Date: 8/17/2023

Event/Activity Type: Marketing of Program

Volunteer Hours Invested in Main Street

Volunteer Hours*: Yes

Total Volunteer Hours: 1226.00

Commentary

Design Commentary/Updates:

The third quarter included the selection of the local Challenge Grant application. The design committee chose a wonderful project in the district that will transform a now vacant building into a breakfast spot, which was identified in our most recent market study as a need in the District. The building is in the heart of our District and will be a great addition. Staff worked closely with the applicant on all the details and letters of support.

Our waterers spent a great deal of time watering and fertilizing our beautiful flower baskets and pots which continue to be the biggest and better each year. We have received so many compliments on all the flowers, they have truly been the exclamation point to the streetscape project.

We also were able to do a design sprint with the Cedar Valley CAPS (Center for Advanced Professional Studies) associates on new banners for our six large banner poles. We had several design committee members sit in as panelists while the associates presented. The Design sprint is such a cool experience for the associates as well as the panelists to see how and what can be accomplished in a true sprint fashion. We hope to have the banners picked out and up after the holiday season.

**Economic Vitality/Business Improvement
Commentary/Updates:**

The Economic Development committee has been working over the last several months to roll out our District Enhancement grant, we finally took a draft to the board in September and the first round of applications are due November 1. We are excited for this opportunity to help the existing businesses in the District and see what dreams they have been thinking up but needing the funds to help with their projects. We can't wait to share in our next quarterly report what came from this opportunity.

Promotion Commentary/Updates:

We celebrated the last two movies of the 20th season of Movies Under the Moon. Sharing with the community that this was the last season for Movies Under the Moon came with lots of questions and of course people showed up, having the best crowds we have had in quite some time. As an organization we didn't want to throw anyone under the bus for why the event was ending which made us look like the bad guys, but I am proud of how we presented the organization. The last season was certainly more difficult as working with UNI and Gallagher came with its own challenges, it was obvious that everyone was ready for the summer to be over. Seeing the last movie in Overman park was certainly bittersweet but sometimes things happen just as they are supposed to.

ARTapalooza was another successful, beautiful day with 46 artists, 10 of which were new to the event. After moving the event to Sunday in 2022 and finding a lot of perks to it being on a Sunday, we made the decision to do the same in 2023. We polled the artists and talked with businesses/community members/committee members before concluding that maybe this would be better. Since this event is always the weekend after Labor Day having it on Saturday, we always competed with the Iowa vs. Iowa State football game and traffic patterns proved that to be true. Clean up on Sunday is dramatically easier and we brought traffic downtown to the businesses on a day when they don't normally see it. We will continue to have this show on a Sunday moving forward because it simply works.

We pulled off our first ever District Street Party? just barely. There was a 100% chance of thunderstorms on Saturday, September 23rd but v

up anyway. Low and behold the storm cell literally split around Cedar Falls and we stayed dry until a few sprinkles about 10:30. We received community and business feedback. Our favorite comment from attendee's was how family friendly the event was and there truly was something for everyone.

Organization Commentary/Updates:

The Organization committee decided it was time to bring back Upstairs Downtown a fundraiser that we haven't done since 2018 and are looking forward to doing it again October 24th. We are looking to have at least 8 locations and working to secure all of them. We did a postcard mailing for invitations to our Friends mailing list and will also be promoting it on social media. We have decided to continue to use TicketSpice for this event as well.

Org has also been working on our annual Partner Thank you setting a theme and getting ready to bake goodies for all those that help us throughout the year.

Program Commentary/Updates:

As a board we spent August and September preparing for our Main Street America visit having all the board members go through the assessment. I know that there was some feedback to go through it at a board meeting, but I thought it would be better for the board members to struggle through it a bit and try and understand it on their own. We provided all the instructions and training videos. I look forward to Jackie's visit and her conversations with the board. There was a quite a bit of confusion on the assessment, but I do feel like they learned from it and will also learn from Jackie.

We are still working on our new website, and it should go live November 1st (fingers crossed). We are also working with a local company and our promotions committee on a new video campaign "how do you downtown?" interviewing those from different demographics that are representative of our community as they tell us how they downtown. We will use this to not only recruit visitors from surrounding areas but also our local community to see how great everything is downtown. The first video goes live end of October with five videos to follow from end of October to beginning of April/May.

We have quite a few folks running for new council and mayoral spot so paying attention to all the candidates and having conversations where appropriate.

We are bracing ourselves for another busy holiday season and making sure that we are all mentally and emotionally taking care of ourselves.

Suggestions for state staff:

I am not sure if I included it in my Newton Workshop feedback but I do find the first week of the month more challenging to get away then when things were held the third week. Through conversations it did seem like others also had to cancel monthly meetings or attend virtually. For me it messes with my exec meetings as well as our exec meeting with our city administrator but clearly I can also change that schedule just harder sometimes with these specific folks.

List suggestions & questions on services, training topics, (for MSI communities and/or local needs)
new resources, speakers you would recommend, etc.

A summary of new investment and job creation/retention figures for the applicable reporting period

Business/Job Changes April 2023 through September 2024						
	New Business Opening	Net Jobs Created	Businesses Closing or Moving out	FTE Jobs Lost	Businesses Relocating/Expanding Downtown	Net FTE Jobs Created with Expand/Relocate
April-June 2023	1	14	1	3	0	0
July-September 2023	2	10	1	1	0	0
Totals	3*	24**	2*	4**	0	0

Rehabilitation, Renovation & New Construction April 2023 through September 2024		
	Projects	Investment Value
April 2023-June 2023	2	\$10,752,170.85
July 2023-September 2023	5	\$107,265
Total	10	\$10,859,435.85

Buildings Sold April 2023 through September 2024		
	Quantity	Investment
April 2023-June 2023	3	\$1,566,250
July 2023-September 2023	0	0
Total	0	\$1,566,250

Volunteer Hours April 2023 through September 2024	
April 2023-June 2023	983
July 2023-September 2023	1226
Total	2209

**Minutes, Community Main Street, Inc.
Board of Directors Meeting
Tuesday, April 11, 2023 @ 12:00 p.m.
CMS Office**

Board Members Present: Jenny Leeper - President; Brent Johnson - Vice President; Dan Lynch – Treasurer; Lexie Heath - Past President; Ann Eastman; Wynette Froehner; Helen Pearce; Stephanie Sheetz; Kate Dunning; Emilee Nedoba; Liaisons Present: Cary Darrah; Carrie Eilderts; Mark Howard; Staff Present: Kim Bear, Joanna Meyeraan; Kassidy Tessendorf

- 1) Welcome, Call to Order – By Leeper
- 2) Approval of Minutes – Motion to Approve, Approved By, All Approved
- 3) Financial Report – By Lynch
 - a. Added/opened a new Certificate of Deposit
 - b. More SSMID coming in soon
 - c. March light on revenue, but expenses were minimal
 - d. Budget – YTD - \$5300 off Budget, but only \$1300 off as of Month End in March
- 4) City Updates – By Sheetz
 - a. Talking Points – Kim has a hard copy and will email in case questions are asked regarding City Updates.
 - b. Sign up for Notify Me on the City's Website for notifications/updates
 - c. Sheetz to present in June/July Downtown Expansion/Riverfront Project Goals
 - d. Main Street Reconstruction – has begun by Dave Schmidt Construction. Meeting weekly for engineer updates.
 - e. Public Restrooms – Next Council Committee Meeting – April 17th – Stephanie Sheetz presenting on need for public restrooms
 - f. Council moving forward w/ 2 items
 1. Site plan review – currently if they meet code move forward, referral to include all new additions not just new. P&Z is okay with new only, Council would like to discuss all.
 2. Shared Parking – stays in the code. The latest referral is to eliminate shared and increase the ratio. Residential has way more spaces than are currently being used.
 - g. Sign Amendment w/ new code: no monument signs allowed, however with limited/exceptions. Example: St Pat's wants to replace School Sign
 - h. Vinyl Siding – potential use in multi/single family housing
 - i. Rotary Plaza – Construction plans have been submitted for the property between the filling station & the Little Red School House. This will be round, with granite seating area, walking path. It will be noticeable as it will be approx. 8-10 ft tall with artistic design & arches. The design/plaza will be an emphasis on Covid/tribute to essential workers.
- 5) President's Report – By Leeper

As a Thank You to Kim for all she does as Director, the Board presented her with a gift to show their appreciation.
- 6) Staff Report – By Bear
 - a. Monday **October 16th** **Important mark your calendar* – Main Street America

assessment we need 15 humans must be present during this (board & committee members)

Michael from Main Street Iowa and one person from Main Street America will be here. The question was asked if there is a possibility for them to come on a different day of the week, due to some business closure on Monday's. Unfortunately, they cannot reschedule their visit. However, we could reach out and do a one-time ask to be open that day.

7) Committee Reports - We've got a Busy Fall Schedule lined up!

- a. New Event! Block Party – September 23rd (Saturday) 4pm – 10 pm
 1. Met with the city last week. Public Safety & Public Works are supportive.
 2. Met with retailers today to see if they want to be involved.
 3. Main Street Closed like ARTapalooza, from 1st to 5th Streets including the alleys on either side.
 4. The Event is free/open to the public, however there is a cost/ticket to buy a cup if you are wanting to walk around this event with an open container.
 5. Event to possibly include yard games, concerts, silent disco, dueling pianos.
 6. Iowa City has a block party event during Sturgis Falls, they purposely don't have it when school is in session based on the location of the campus. Cory Kent is a part of the planning of the initial Block Party in Iowa City and is sharing his ideas/experience to help make it a successful new event here.
 7. Currently working on finding Sponsors for this new event.
- b. Bar/Restaurant Meeting – to start collecting signatures of approval for Block Party. We never have had request of signatures. Everyone has to be okay with it, unless the business is not open then the signature of approval is not required.
Deadline for signatures: July
Kim's Deadline: May 15th
- c. Main Street Madness – Sept 21st (Thursday)
- d. Movies Under the Moon –
 1. Courier article by Melody Parker on the History of Movies Under the Moon. She will be reaching out to people that have been involved throughout the years, and Cary Darrah for her help in making this year happen
 2. Question asked – would we hand over the event (including name) if someone was willing to take this over after this final year.
 3. Comment – wouldn't be surprising if the plaza offered something similar in the future
- e. ARTapalooza – will be moved / held on Sunday (vs Saturday in previous years)
- f. Earth Day Spring Clean Up scheduled for Thursday April 20th
- g. Hops Event / Hops Feedback
Plan to keep it on the 1st Thursday in April regardless of when Easter falls
Feedback received: some liked that it was Easter week, having Friday off. We received great feedback from Vendors. We raised approximately \$5000 with minimal costs. Posters were donated by Strategic. Ticket prices increase by \$5, previously \$25 per ticket, this year it was \$30. Attendance – we were hoping for/expecting 300 people but ended up with around 220 + (Re-education piece since re-establishing). It was nice having a local Brewer Connection & working with Nick from Second State.

8) Liaison Reports

a. Cedar Falls Police Department – Howard

1. Fraud/Theft – be aware that fraud / theft increases this time of the year between now and September.

Groups will come from St Louis, Minneapolis, Chicago. It may be a younger group or groups that we are not used to seeing and they may come in for a quick purchase. Reminder: You do not have to serve anyone – It's a private store! Highly suggest having a surveillance system, or even something fake just to have something up that looks real. Be careful accepting large Bills, especially for small purchases requiring change back. Also note that counterfeit money has gotten really good, marking pens may not even work. Be cautious of \$5's or accepting 5's for a purchase, they are highly being used. Employees should be visible & mobile, moving around the store, and straightening things etc.

2. Phone Calls / Spoofing Phone Numbers – Deputies will never call to say that you have a warrant, they will just show up. Most of these calls are web based and initiated from out of the county.

3. Apple Money/Apple Pay – they may not take a lot at once, maybe \$25 or so a month, however after a couple years it could add up to thousands missing from one account.

4. Downtown Cameras – Downtown exterior cameras are up. The city has great camera's on the Hill, Downtown, City Hall, and around town.

b. Cedar Falls Historical Society – Eilderts

Victorian Flatware
Servants Story

c. Grow Cedar Valley – Darrah

GCV is now fully staffed. Bonita Cunningham has been hired as the new events coordinator (came from CF Tourism).

Future Forward – Cary working with Stephanie on this.

9) Adjourn – motion to adjourn, all adjourned.

Cedar Falls Community Main Street, Inc. is a volunteer-driven, non-profit organization established to foster economic vitality, and to preserve and promote the historic image and character of the downtown, while improving the quality of life in Cedar Falls.

**Minutes, Community Main Street, Inc.
Board of Directors Meeting
Tuesday, July 11, 2023 @ 12:00 p.m.
CMS Office**

Board Members Present: Jenny Leeper - President; Brent Johnson - Vice President; Dan Lynch – Treasurer; Lexie Heath - Past President; Wynette Froehner; Jennifer Pickar in place of Stephanie Sheetz, Emilee Nedoba; Liaisons Present: Carrie Eilderts Staff Present: Kim Bear; Kassidy Tessendorf

- 1) Welcome, Call to Order – By Leeper
- 2) Approval of Minutes – Motion to Approve, Approved By Dan, Second Lexie, All Approved
- 3) Financial Report – By Lynch
 - a. SSMID money is in, it is \$10,000 more as we budgeted for \$290,000
 - b. Budget – YTD - \$3,000 off Budget, hats off to the office for that.
 - c. Starting budget for this year, overall the previous year was a very good year financially.
- 4) City Updates – By Jennifer Pickar
 - a. "All Roads Lead to Downtown" maps have been delivered to hotels with the plan to show that the Downtown District is open.
 - b. They are also hosting some influencers. Olio in Iowa was last with us, and they will share the blog post when it is posted.
 - c. Stephanie update: The city did not get the railroad grant.
 - d. Gill says they are getting info on what we lacked and will reapply. Gill also says that there was a referral to bring back up shared parking and have discussed month long pass for when people are on vacation. Audrey would like to see more action on the parking ramp first.
 - e. \$110,000 towards another parking study for this year to start July 1.
- 5) President's Report – By Leeper
- 6) Staff Report – By Bear
 - a) Attended training in Marion in May.
 - b) Monday **October 16th** ****Important mark your calendar*** – Main Street America assessment we need 15 humans must be present during this (board & committee members)
Michael from Main Street Iowa and Jackie from Main Street America will be here.
 - c) No office coordinator yet.
- 7) Committee Reports -
 - a. How Do You Downtown? New campaign to drive more business to our downtown businesses, hoping to tie this in with our Hype Squad to encourage people to send in videos of how they downtown and use for our socials.
 - b. Movies Under the Moon – June 16 Princess Bride, July 28 Secret Life of Pets, August 11 Spiderman No Way Home, August 18 The Sandlot
 - c. ARTapalooza – will be moved / held on Sunday Sept. 10th (vs Saturday in previous years)
 - d. Main Street Madness – Sept 21st
 - e. New Event! District Street Party – September 23rd, 4pm – 10 pm.

8) Liaison Reports

- a. Cedar Falls Police Department – Howard: N/A
- b. Cedar Falls Historical Society – Eilderts
Summer at the Schoolhouse Session. All 3 museums open for Sturgis. (Ice House has free admission for the weekend of Sturgis)
- c. Grow Cedar Valley – Darrah: N/a

9) Adjourn – motion to adjourn, Dan, Second Lexie, all adjourned.

Cedar Falls Community Main Street, Inc. is a volunteer-driven, non-profit organization established to foster economic vitality, and to preserve and promote the historic image and character of the downtown, while improving the quality of life in Cedar Falls.

**Minutes, Community Main Street, Inc.
Board of Directors Meeting
Tuesday, July 11, 2023 @ 12:00 p.m.
CMS Office**

Board Members Present: Brent Johnson- President, Dan Lynch – Treasurer; Jenny Leeper - Past President; Emilee Nedoba; Lauren Riensche; Stephanie Sheetz; Dee Hoffman; Helen Pearce; Clark; Liaisons Present: Carrie Eilderts; Cary Darrah; Gil Shultz; Jessica Rucker;

Staff Present: Kim Bear; Kassidy Tessendorf

- 1) Welcome, Call to Order – Johnson
- 2) Approval of Minutes – Motion to Approve, Approved By Dan, Second Emilee, All Approved
- 3) Financial Report – By Lynch (Emilee approved, Helen Second)
 - a) Wrapped up year end, (\$143,900 in budget. Actual: \$132,900.) Will run budget by Exec next and will let Board know in our August meeting. SMIID reinvestment grant, 10% to go into marketing. Budget is looking good for next year.
- 4) City Updates – By Stephanie Sheetz
 - a. To get info on road closures, sign up by clicking “notify me” on their website.
 - b. Received a RAISE award for 10 million towards projects. Meeting with Council for discussion on what it will be used for.
 - c. Over 70 signs with QR codes will be up on the trails by the end of July. (Bike retailers, bird watching spots)
 - d. Kim states the Current Up Close will also feature the “All Roads Lead to Downtown” that will be coming up.
 - e. Brent asked where the railroad now sits as they didn’t get the previous grant, and Stephanie says they are looking at other application windows and are interested in re-applying.
 - f. All river contracts are in place, and will plan to start this fall.
- 5) President’s Report – By Johnson
 - a) Please fill out the Board Commitment Form and return back to us.
 - b) Lunch is \$10, Jenny asks if it is needed, and it was voted that we will eliminate lunch at the meetings.
 - c) We will send the assessment link for you to complete and we will look at it during our September meeting
- 6) Staff Report – By Bear
 - a) Monday **October 16th** ****Important mark your calendar*** – Main Street America assessment we need 15 humans must be present during this (board & committee members) We need 10 board members, for a 2 hour commitment for accreditation. Michael from Main Street Iowa and Jackie from Main Street America will be here.
 - b) No office coordinator yet.
 - c) One sheet will change to the Master Workplan. This will include everything that we do and we will hope to present at the Main Street America visit.
- 7) Committee Reports -

- a. How Do You Downtown? New campaign to drive more business to our downtown businesses, hoping to tie this in with our Hype Squad to encourage people to send in videos of how they downtown and use for our socials.
- b. District Street Party- Sept 23. We are in need of more Sponsors.
- c. Org- Upstairs Downtown.
Design- Email was sent to support mural on 2nd street and to clean up the landscaping.
- d. Economic Development Enhancement Grant to be approved coming up.
- e. Movies Under the Moon – July 28 Secret Life of Pets, August 11 Spiderman No Way Home, August 18 The Sandlot
- f. ARTapalooza – will be moved / held on Sunday Sept. 10th Main Street Madness – Sept 21st

8) Liaison Reports

- a. Cedar Falls Police Department – Howard: N/A
- b. Cedar Falls Historical Society – Eilderts
 - July 22, Family Story Time
 - New board and member renewal July 1.
- c. Grow Cedar Valley – Darrah
 - New board will be picked next week, working on a 5 year plan for placemaking and organization structure to make sure all are focused. Hiring a Marketing assistant.
- d. Waterloo Main Street – Rucker
 - City is doing another parking ramp, working to finish a parklet plan.
 - Working with Kim for a Pint Night
 - “Cash Mob” is when they mob a business and ask everyone to spend at least \$20 for the small businesses.
- e. Cedar Falls City Council -Gil
 - Open for any convos
 - Working on citywide discussions, setting code things
 - P & Z voted on parking lot for St. Pats on West end

9) Adjourn – motion to adjourn, Dan, Second Emilee, all adjourned.

Cedar Falls Community Main Street, Inc. is a volunteer-driven, non-profit organization established to foster economic vitality, and to preserve and promote the historic image and character of the downtown, while improving the quality of life in Cedar Falls.

Minutes, Community Main Street, Inc.
Board of Directors Meeting
Tuesday, August 8, 2023 @ 12:00 p.m.
CMS Office

Board Members Present: Brent Johnson- President; Jenny Leeper-Past President; Dan Lynch – Treasurer; Lexie Heath; Emilee Nedoba- Secretary, Kate Dunning, Cory Kent, Helen Pearce, Lauren Riensche, Mark Showalter, Wynette Froehner; Stephanie Sheetz, Liaisons Present: Carrie Eilderts, Mark Howard, Cary Darrah, Nick Hendrick Staff Present: Kim Bear; Kassidy Tessoroff

- 1) Welcome, Call to Order – By Johnson
- 2) Approval of Minutes – Motion to Approve, Approved By Dan, Second Lexie, All Approved
- 3) Financial Report – By Lynch
 - a. Slower month, but had a strong year. SMIID \$300,000 for the year. 15% of SMIID for District reinvestment grant, 10% out of SMIID for marketing grant for retailers. 5% for new programming, \$5,000 for Whitewater project.
 - b. 3-4 more months of our new website before it is complete.
 - c. Enhancement grant: 2 cycles, in September the board will vote, applications open Oct. 1, up to \$20,000 in matching grant. We currently have a year worth saved up for it.
- 4) City Updates – By Jennifer Pickar
 - a) Council voted to make changes to the parking ordinance to add on. To parking operation for vacations, etc. & will call to give a heads up before towing.
- 5) President's Report – By Johnson
 - a) New staff member- (YAY!) Heather Moritz is the new Office Coordinator here at CMS.
 - b) Added 3 new holidays to the staff holidays.
 - c) Sending annual SMIID letter soon, letter says rate will stay the same.
 - d) Handbook adjustments approved by Jenny, seconded by Lexie.
- 6) Staff Report – By Bear
 - a) District Street Party is a go!! Alcohol laws made us change it to a Koozie instead

of a cup- but this was all approved. We are needing LOTS of volunteers for this event. Kim will send out the link to sign up.

- b) Monday **October 16th** ****Important mark your calendar*** – Main Street America assessment we need 15 humans must be present during this (board & committee members) Michael from Main Street Iowa and Jackie from Main Street America will be here.
- c) UNI parade route- it will cut off 2 parking lots and Kim has shared this with UNI.

7) Committee Reports -

- a) See staff reports for committee updates.

8) Liaison Reports

- a. Cedar Falls Police Department – Howard: School starts back up and Main Street has been busy. Short staffed, People just are not signing up for extra shifts.
- b. Cedar Falls Historical Society – Eilderts: Fall events on Victorian hats, herbs and cemetery walk.
- c. Grow Cedar Valley – Darrah: Looking at events to prioritize them. Senator Ernst staff meeting with her staff, Kim, Amy Dutton about the climate of Small Business next Tuesday.
- d. Waterloo- Irishfest went well, wet, but good. They have a matrix that they are evaluating each event with which has been good.
- e. Council- Schultz; Working on a wishlist for goal setting. Looking at overview of how a ramp will get paid for. Gill has no info on the parking study at this time.

9) Adjourn – motion to adjourn, Dan, Second Lexie, all adjourned.

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Minutes, Community Main Street, Inc.
Board of Directors Meeting
Tuesday, September 12, 2023 @ 12:00pm
CMS Office

Board Members Present: Brent Johnson- President; Jenny Leeper-Past President; Dan Lynch – Treasurer; Emilee Nedoba- Secretary; Ann Eastman; Deanna Hoffman; Helen Pearce, Lauren Riensche; Wynette Froehner; Stephanie Sheetz, Liaisons Present: Gil Schultz; Nick Hedrick Staff Present: Kim Bear; Cassidy Tessendorf

- 1) Welcome, Call to Order – By Johnson
- 2) Approval of Minutes – Motion to Approve August minutes, approved by Jenny, second by Dan, All Approved.
- 3) Financial Report – By Lynch
 - a) Budget built in as usual for first couple months, July and August as expected. The income statement reflects being right on budget. Expenses are tracking as expected. There is nothing out of the ordinary between the July and August budgets. We are in a good cash position and have money's set aside for grant program. Motion to approve financials so moved by Emilee, seconded by Jenny, All approved.
- 4) City Updates – By Stephanie Sheetz
 - a) Visitors and Tourism reported Wheaten Pedal Pushers, a group of 43 bikers, will be in town September 18 - 23, 2023. They will be staying at the Hampton Inn for 5 days and will explore trails experiencing all that Cedar Falls has to offer.
 - b) The River project is underway, currently working on the "in" water segment of project with a due date before end of year. The Upland and Trails area of project will be completed in the spring along with landscaping. The movement of construction equipment will result in minor detours of path.
- 5) President's Report – Johnson
 - a) Feedback was requested regarding the Main Street Iowa Program Agreement, Everyone was encouraged to complete the Agreement today, it is due back to Kim by the end of September. The Agreement is completed every two years as A requirement to remain accredited with the Iowa Main Street Iowa Program.

The Agreement requires Board approval as well as the signatures of the Board President, the Mayor and it will also be signed by Debi Durham in January 2024. Motion to approve the Main Street Iowa Program Agreement, moved by Jenny, seconded by Lauren, all approved.

Discussion ensued regarding the new Main Street Self-Assessment. Several members of the Board agreed parts of the document are confusing. It was suggested the Assessment be completed as a group, however completing it on an individual basis will better help determine the areas of specific confusion within the document. Two Self-Assessment items were defined; LP stands for Local Program, while CP stands for Coordinating Program of which is Main Street Iowa. Kim will visit Jackie, Main Street America, about the Assessment to clarify confusions within the document. Jackie will be at the Cedar Falls Main Street Office October 16 and will meet with at least fifteen Board and Committee members.

- b) Half of the sponsorships for Panthers on Parade have been sold. PantheronParade.com can provide more information as to Panther's locations and how to sponsor a Panther at your business. Agreement between UNI and City resulted in several questions that were answered and that will be clarified in future agreements. There may be spin offs of Panthers on Parade. UNI parade route- it will cut off 2 parking lots and Kim has shared this with UNI.

6) Staff report

- a) The Board viewed the first of a six videos in a Marketing series that Community Main Street is producing with Pixel. The Board's response was positive. Pixel is currently working on the second in the series that will include a family biking in the downtown area. Pixel is helping with the placement of videos/ads.

7) Committee Reports

- a) The Street Party will be Saturday September 23, 2023 from 4:00pm – 10:00pm. The Party will include yard games, pickle ball, sand volleyball, board games, live music, silent disco, bars and restaurants will be serving from their patios, and there will be a small children’s play area. Board members were encouraged to spread the word of event and need for volunteers. Volunteers can sign up on Facebook and will be directed to a central location to obtain their assignments.
- b) Upstairs Downtown will be Tuesday October 24, 2023 from 5:30pm – 7:30pm. The last time this event was held was 2018. Seven locations have been secured and Community Main Street is pursuing another one or two. Tickets are \$10.00 and check-in will be at the Community Main Street Office. The Masonic Temple is one of the tour locations. Participants will be given a variety of routes to avoid any bottleneaking at one location. Once all locations have been secured the ticket will be posted in the Facebook event.
- c) Last week the Enhancement Grant was sent to Board members for their review and edits. Discussion ensued regarding specific wording to clarify document. Kim will make edits to verbiage as suggested by Board members. The Grant is not meant to be used for Marketing but rather, physical investments to property. With Kim’s assurance that suggested edits be made Lauren moved to approve the Grant, Helen seconded, all approved. The Board extended their thanks to Kim for the undertaking the Grant writing required.

8) Liaison Reports

Nick with Waterloo Main Street reported that in spite of the hot temperatures their food truck festival was a success. They opened registration to a haunted building tour and sold out in 30 minutes. They are still planning for trick or treat as well as Wonderloo. He did report a few events have been dropped as they were not necessarily fitting into the trajectory of Main Street Waterloo.

Gill with the City of Cedar Falls encouraged Board members to attend a meet and greet for elections in Ward 1, 2, 4, at large, and Mayor. Some of the meet and greets are being sponsored by Cedar Falls Economic Development Corp, and possibly College Hill Partnership, however, the best advice is to follow candidates to know when and where meet and greets will be held. Gill anticipates there will be two Debates. Gill inquired about a downtown public restroom access update, Stephanie said the City is still working through liability/legal issues with a private party.

9) Good of the Order

Agenda included dates of events, drawing the Boards attention to **October 16: Main Street America Visit**. Each Board and Committee member has been invited to the meeting to be held at First Banks large conference room.

There is a car show scheduled for downtown September 17 from 10am – 3pm. This is not a Community Main Street event.

The question was asked “where do we go to learn about all Cedar Valley events, Main Street sponsored or not.” Experience Waterloo does a good job of including

information about Waterloo events. It was suggested that the new Cedar Falls Community Main Street web page contain all events whether they are sponsored By Community Main Street or another group. IT was also suggested pages link to Calander 365.

Board members expressed their pleasure with ARTapalooza and specifically the efforts of Kim, Kassidy and Helen. They felt the Sunday turnout was better than Saturday. Overall artists felt Sunday was a great day to have show and they felt this year's show was the best show so far this year. Having ARTapalooza on Sunday avoided competing with the Cy-Hawk game, there was less traffic in downtown on a Sunday evening which made clean up much more simple. Earlier today the Retail Committee met and their feedback was good, those businesses that were open felt it was well worth it.

- 10) Motion to adjourn motioned by Jenny, seconded by Helen, all approved.

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**Community Main Street
FY2024**

2023-2024 CMS Board of Directors

Executive Committee:

Brent Johnson, President
Dan Lynch, Treasurer
Emilee Nedoba, Secretary
Jenny Leeper, Past President

On-going Ex-Officio Representatives:

CFU: Wynette Froehner (began term July 2017)
City of CF: Stephanie Sheetz (began term January 2016)

Class of 2024 (ends June 30, 2024)

Mark Showalter²

Class of 2025 (ends June 30, 2025)

Helen Pearce¹
Ann Eastman¹
Lexie Heath²

Class of 2026 (ends June 30, 2026)

Cory Kent¹
Emilee Nedoba¹
Brent Johnson¹
Dan Lynch¹
Kate Dunning¹

Class of 2027 (ends June 30, 2027)

Jenny Leeper²
Lauren Riensche¹
Deanna Hoffmann¹

Liaisons:

Black Hawk County Supervisors: Linda Laylin
CF Historical Society: Carrie Eilderts
CF Police Dept: Mark Howard
CF Public Library: Kelly Stern
GCV Alliance & Chamber: Cary Darrah
College Hill Partnership: Hannah Crisman
Main Street Waterloo: Jessica Rucker/Nick Hedrick
Cedar Falls Community Theatre: Greg Holt
Cedar Falls City Council Ward 1: Gil Schultz



CITY OF CEDAR FALLS, IOWA
 PUBLIC SAFETY – FIRE RESCUE DIVISION
 4600 South Main Street
 Cedar Falls, Iowa 50613
 Phone: 319-273-8622
 Fax: 319-268-5196



MEMORANDUM

To: Honorable Mayor Green and Cedar Falls City Council

CC: Craig Berte, Public Safety Director

From: Chief John Zolondek

Date: 10/18/23

Re: Holiday Hoopla Fireworks Show

J & M Displays has contacted Cedar Falls Fire Rescue requesting a permit to provide fireworks display on Friday November 24, 2023, at approximately 7:45pm in the area west of Gateway Park pavilion. This fireworks permit is for a display for Holiday Hoopla.

I have received the application materials and spoke with J & M Displays and the following has been agreed to and will abide by:

- J & M Displays fully complies with NFPA 1123, State of Iowa Chapter 727, and all applicable codes and regulations.
- J & M Displays will provide a minimum one-million-dollar insurance policy. A copy of this policy has been forwarded to Cedar Falls Fire.
- J & M Displays has submitted a site plan for approval to Cedar Falls Fire.
- All personnel operating the fireworks display equipment will be qualified to operate the equipment.
- There will be a proper margin of safety for spectators and personnel.
- Cedar Falls Fire rescue will inspect and approve the site for safety on the date of the display.
- Appropriate fees will be submitted before the event.

I respectfully request that Cedar Falls City Council approve this permit application for a fireworks display.



DEPARTMENT OF PUBLIC SAFETY SERVICES

POLICE OPERATIONS
CITY OF CEDAR FALLS
4600 SOUTH MAIN STREET
CEDAR FALLS, IOWA 50613

319-273-8612

MEMORANDUM

To: Mayor Green and City Councilmembers
From: Craig Berte, Public Safety Services Director
Mark Howard, Police Chief
Date: October 30, 2023
Re: Retail Alcohol License Applications

Police Operations has received applications for retail alcohol licenses. We find no records that would prohibit these licenses and recommend approval.

Name of Applicants:

- a) Hansen's Dairy, 123 East 18th Street, Class B retail alcohol - renewal.
- b) The Brown Bottle, 1111 Center Street, Class C retail alcohol & outdoor service - renewal.
- c) Tony's La Pizzeria, 407 Main Street, Class C retail alcohol & outdoor service - renewal.
- d) Five Corners Liquor & Wine, 809 East 18th Street, Class E retail alcohol - renewal.
- e) Cedar Falls Community Theatre, 103 Main Street, Special Class C retail alcohol - new.
- f) Grid Lounge, 100 East 2nd Street, Special Class C retail alcohol - new.



MAYOR ROBERT M. GREEN

CITY OF CEDAR FALLS, IOWA

220 CLAY STREET
 CEDAR FALLS, IOWA 50613
 319-273-8600 | mayor@cedarfalls.com
 www.cedarfalls.com

FROM: Mayor Robert M. Green

TO: City Council

DATE: October 30, 2023

SUBJ: Council Approval of New City Emergency Operations Plan Overview (CFD 5500)

1. In September of 2021, the City Council approved a major update to the City's Emergency Operations Plan (City EOP). That plan incorporated the new Administrator position and several roles which hadn't existed when the plan was last updated in 2015.
2. Over the past year, city staff and I have further updated the City EOP as follows:
 - a. **Reorganization.** The plan has been reorganized to adopt the Standard Municipal Index numbering system, with all EOP directives being contained between numbers 5500 and 5599.
 - b. **Self-contained directives.** The EOP is now designed so each directive can be reviewed and re-approved independently as response strategies and resources change over time. The binder format will enable old policies to be easily removed and updated with the latest revision.
 - c. **"Periodic" rather than annual review.** As shown in the *Plan Development & Maintenance* section, the updated CFD 5500 changes the "annual" review requirement to "periodic" review to provide more flexibility in the determining review intervals by the city's emergency management stakeholders.
 - d. **New support protocols.** The previous annexes have been moved into the national-standard "Emergency Support Functions (ESFs)". Additional city guidance outside the categories of the ESFs are now contained in "Supplemental Support Functions (SSF's)". These SSF's include Continuity of Government, Volunteer Management, Donation Management, Personnel Identification, Training Expectations, and After Action Reviews (AARs).
 - e. **New response protocols.** Several new responses have been created to account for new realities. These include heat wave and mass shooting incident protocols.
 - f. **New recovery protocols.** FEMA and the State of Iowa have developed six Recovery Support Functions (RSFs) which are now also being created at the County level. City-level RSF's have been generated as a placeholder, and I expect these to be

developed over time with the assistance of the Black Hawk County Emergency Management Agency.

- g. **Approval delegation.** Authority to approve response procedures (i.e., the City EOP apart from CFD 5500: Overview) is delegated to the City Administrator. This is in line with the delegation of approval authority for Police and Fire SOPs to the Police Chief and Fire Chief, respectively.
3. A copy of the final City Emergency Operations Plan will be provided to the personnel on the distribution list in CFD 5500; a copy will also be available for council inspection and study in the City Hall Executive Library. I am also attaching the EOP table of contents should you wish to inspect a particular directive in the plan.
4. My great thanks go to Administrator Ron Gaines, Public Safety Director Craig Berte and to our County Emergency Management Coordinator, Mindy Benson, for their review of these directives. Cedar Falls has been singled out during statewide emergency coordinator meetings for its thorough and innovative preparation for major emergencies, and I believe that this new City EOP will continue to set Cedar Falls apart as a recognized leader in disaster preparedness.
5. Please feel free to contact the City Administrator or me with any questions you have about *CFD 5500: Overview* or the rest of the directives that make up the City EOP.

Xc: City Administrator
City Clerk

Encl: (1) CFD 5500: City Emergency Operations Plan (City EOP) Overview
(2) CFD 5500.TC: City EOP Table of Contents

###

CFD 5500: City Emergency Operations Plan Overview

Approved MMM DD, YYYY by the Cedar Falls City Council

POLICY.

It is the policy of the City Council to approve and maintain a City Multi-Hazard Emergency Operations Plan (CFD 5500) for local disaster response, and to delegate specific procedures (CFD 5501-5599) to the City Administrator (as City Emergency Manager) for approval and execution.

EOP DISTRIBUTION LIST.

- | | |
|--|---|
| 1. Mayor | 9. City Communications Specialist |
| 2. City Administrator | 10. City Clerk |
| 3. Director of Public Safety Services | 11. UNI Director of Public Safety |
| 4. Director of Community Development | 12. County Emergency Mgmt Coordinator |
| 5. Director of Finance and Business Ops. | 13. Black Hawk County Sheriff |
| 6. Director of Public Works | 14. Mayor Pro-Tem |
| 7. Police Chief | 15. Cedar Falls Utilities General Manager |
| 8. Fire Chief | 16. City Hall Executive Library |

PURPOSE.

1. This Overview describes the content, organization, and maintenance of the City Emergency Operations Plan (City EOP). This EOP shall be the primary reference during a major incident in Cedar Falls.
2. This plan is designed to enhance the ability of the City of Cedar Falls, Iowa to:
 - A. Identify hazards which will impact the safety, health or lives of the citizens or property in the community.
 - B. Reduce vulnerability or avoid potential disasters.
 - C. Coordinate response to emergencies/disasters.
 - D. Establish capabilities to protect citizens and property from the effects of disasters.
 - E. Ensure the continuity of government and preserve records.
 - F. Provide for the care of survivors.
 - G. Provide for the recovery and return to normal life after an emergency/disaster.
 - H. Repair essential facilities and utilities.

- I. Support other areas in the county affected by disaster when possible.
 - J. Support and assist in areas outside the county when possible.
3. This plan provides a link to procedures that will be used by county and local governments, and is designed to be used in conjunction with:
- A. The Black Hawk County Multi-Hazard Emergency Operations Plan (EOP).
 - B. Standard Operating Procedures (SOPs) and Standard Operating Guidelines (SOGs) prepared by local emergency response agencies.
 - C. Emergency Action Plans and Contingency Plans prepared by public and private sector organizations and facilities.

RESPONSIBILITIES.

1. The Mayor shall be the Senior Official for the City of Cedar Falls, as defined in the National Incident Management System. The Mayor shall provide elected executive oversight and designate an Incident Commander for incidents within the city. In the absence of the Mayor, the Mayor Pro-Tem shall serve as the Senior Official.
2. The Administrator shall be the City Emergency Manager for the City of Cedar Falls, as defined in the National Incident Management System, and shall ensure the proper and efficient coordination of city directors and other resources in responding to incidents within the city. In the absence of the Administrator, a Department Director shall be named as City Emergency Manager.

SITUATION AND ASSUMPTIONS.

1. Several types of hazards (including tornadoes, floods, and winter storms) pose a threat to the lives, property, and environment in Cedar Falls. Technological hazards include transportation accidents such as train or plane accidents or major accidental release of hazardous material.
2. Outside assistance from adjacent and higher levels of government, and nongovernment organizations may be available under localized emergency conditions. However, it is assumed that during widespread disasters affecting large areas of the state or nation, outside aid could be severely limited or unavailable for long periods of time. In either case, the immediate, lifesaving aid must come from the jurisdictions affected.
3. The City of Cedar Falls has capabilities which, if effectively used in the event of any emergency, would maximize the survivability of life and property. These capabilities include the personnel, equipment, and skills of the city forces; the medical, health and allied professions; and other non-government professions and groups. Finally, they include knowledge of survival actions possessed by the population.
4. It is assumed that in anticipation of some natural disasters or civil disturbance situations, the city government may be able to take actions that could further increase capabilities.
5. The City of Cedar Falls has a significant elderly and disabled population that requires extra

planning and consideration in times of disaster.

6. This plan assumes that the County Emergency Management Coordinator will not participate directly in the emergency operations of the city until specifically requested or if county resources are required. Then it is assumed the County Emergency Management Coordinator implements the County Plan.
7. It is assumed that people will provide their own transportation in case of an evacuation. If transportation is needed, specific requests must be made early in the incident for county resources to provide buses or other forms of transportation.

CONCEPT.

1. Generally, county officials carry out emergency functions outside city limits and city officials will have the corresponding responsibility within their city limits. Exceptions are organizations such as fire departments, schools, and medical facilities whose geographical boundaries do not coincide with corporate limits.
2. City officials have primary responsibility for disasters which take place in the jurisdiction. They will activate the appropriate agencies/personnel to deal with the disaster. The Director of Public Safety Services is responsible for coordinating the response of agencies/personnel and coordinating the response with county officials if county assistance is necessary.
3. Actions that the city and county should consider when this plan is activated:
 - A. City ~~agencies-departments~~ assess the nature and scope of the emergency or disaster.
 - B. If the situation can be handled locally, do so using the procedures in this plan.
 - 1). The Mayor, with the support of the Executive Management Team, ~~coordinates-provides executive oversight of~~ all emergency response actions.
 - 2). The Mayor shall declare a local state of emergency if warranted, notify the Black Hawk County Emergency Management Coordinator of this action.
 - 3). The City Emergency Manager shall issue directives as to travel restrictions on local roads and protective actions if necessary.
 - 4). City emergency response officials/agencies respond according to the checklists outlined in the Emergency Support Functions of the City EOP.
 - 5). The City Emergency Manager ~~shall~~ ~~directs~~ departments ~~and personnel~~ to respond to the situation.
 - 6). The Mayor shall notify the public of the situation and appropriate actions to take.
 - 7). The Mayor shall keep county officials informed of the situation and actions taken.
4. If city resources are exhausted or if special resources are required, the Mayor shall request county assistance through the County Emergency Management Agency.

- A. If assistance is requested, the County Emergency Management Coordinator assesses the situation and makes recommendations.
- B. The County Emergency Management Coordinator can:
 - 1). Activate the County Emergency Operations Center.
 - 2). Implement the County Emergency Operations Plan.
 - 3). Respond with county resources as requested and available.
 - 4). Activate mutual aid agreements.
 - 5). Coordinate available county resources with city/town resources.
 - 6). Notify Iowa Department of Homeland Security and Emergency Management.
 - 7). Initiate the Damage Assessment process.
 - 8). Assist city/town with prioritizing and allocating resources.
5. If city and county resources are exhausted, the County Emergency Management Coordinator can request state assistance through the Iowa Department of Homeland Security and Emergency Management (IHSEMD) as follows:
 - A. If state assistance is requested, the County Emergency Management Coordinator and Mayor or delegate assess the situation and recommend that personnel, services and equipment be made available for response, mitigation or recovery.
 - B. The State Director of Homeland Security and Emergency Management notifies the Governor and makes recommendations.
 - C. If state assistance is granted, procedures will be followed as stated in the Iowa Emergency Plan and the Black Hawk County All-Hazards Mitigation Plan.

OPERATIONAL POLICIES.

1. Within city limits, city officials will be responsible for the direction and control of emergency operations, and will utilize the regular, auxiliary, or volunteer resources of city government. They will also be responsible for coordinating with others to provide for those emergency operations not within the capabilities of city government capabilities.
2. Within county boundaries but exclusive of incorporated cities, county officials will be responsible for direction and control of emergency operations, and will utilize the regular, auxiliary, or volunteer resources of county government. They will also be responsible for coordinating with others to provide for those emergency operations not within the capabilities of county government.
3. In an emergency affecting more than one political jurisdiction, officials of all jurisdictions involved will coordinate their services to the maximum extent possible.
4. Each agency, department, or service government shall provide for the maintenance of records

during an emergency. These records should include man-hours, equipment hours, supplies and materials consumed, injuries to personnel, and damage to public facilities and equipment.

PLAN DEVELOPMENT AND MAINTENANCE.

1. The Director of Public Safety Services shall conduct ~~an annual~~ periodic review of the City Emergency Operations Plan and report ~~to the City Council in writing~~ regarding the EOP's suitability for continued use. ~~If Any changes to CFD 5501 to 5599 are required shall be approved by the City Emergency Manager;~~ changes to CFD 5500: EOP Overview (this directive) the EOP shall be approved by City Council resolution.
2. The EOP shall contain general policy directives and guidance. Detailed tactical procedures shall be documented in departmental SOP's; this includes information such as rosters, phone numbers, and other data which may change from year to year. This approach is intended eliminate the need for continual reapprovals of the EOP.
3. The City Emergency Manager shall ensure that EOP-based physical and tabletop exercises are conducted by staff each year for continued staff familiarity with the plan.

ADOPTED/AMENDED: 2015, 9/2021, MM/2023

CFD 5500: City EOP Table of Contents

Updated October 10, 2023 by City of Cedar Falls

PLAN OVERVIEW

Provides broad, council approved policies and instructions for the maintenance and updating of the City EOP.

5500.23 – City Emergency Operations Plan Overview

TAB 1: Emergency Support Functions (ESF's)

Details the functional areas of emergency response, regardless of incident.

5501.23 – Transportation (ESF-1)
 5502.23 – Communications (ESF-2)
 5503.23 – Public Works and Engineering (ESF-3)
 5504.23 – Firefighting (ESF-4)
 5505.23 – Emergency Management (ESF-5)
 5506.23 – Mass Care, Emergency Assistance, Temp. Housing and Human Services (ESF-6)
 5507.23 – Logistics and Resource Management (ESF-7)
 5508.23 – Public Health and Medical Support (ESF-8)
 5509.23 – Search and Rescue (ESF-9)
 5510.23 – Oil and Hazardous Material (ESF-10)
 5511.23 – Agriculture and Natural Resources (ESF-11)
 5512.23 – Energy (ESF-12)
 5513.23 – Public Safety and Security (ESF-13)
 5514.23 – Cross-Sector Business and Infrastructure (ESF-14)
 5515.23 – External Affairs (ESF-15)

TAB 2: Supplemental Support Functions (SSFs)

These local functions supplement the existing ESF categories provided by the State of Iowa.

5531.23 – Continuity of Government (SSF-1)
 5532.23 – Emergency Proclamations (SSF-2)
 5533.23 – Spontaneous Volunteer Management (SSF-3)
 5534.23 – Material and Financial Donation (SSF-4)
 5535.23 – Critical Incident Stress Management (SSF-5)
 5536.23 – Qualifications, Training and Exercises (SSF-6)
 5537.23 – Badges, ID Cards & Credentialing (SSF-7)
 5538.23 – After Action Review (AAR) Process (SSF-8)
 5539.23 – Evacuation (SSF-9)
 5540.23 – Damage Assessment (SSF-10)

TAB 3: Incident Annexes

These annexes detail the city's planned response to specific community hazards.

5551.23 – Riverine Flooding Incident
 5552.23 – Flash Flooding Incident
 5553.23 – Tornado, Severe Thunderstorm or High Wind Incident
 5554.23 – Winter Storm or Blizzard Incident
 5555.23 – Conflagration or Major Fire Incident
 5556.23 – Natural Gas or Electricity Outage Incident
 5557.23 – Potable Water Failure or Contamination Incident
 5558.23 – Hazardous Material Spill or Release Incident
 5559.23 – Civil Disturbance Incident
 5560.23 – Mass Shooting Incident
 5561.23 – Mass Casualty Incident
 5562.23 – Pandemic Incident
 5563.23 – Cybersecurity Incident
 5564.23 – Extreme Heat or Heat Wave Incident
 5565.23 – Terrorism Incident
 5566.23 – Radiological Incident

TAB 4: Recovery Support Functions (RSFs)

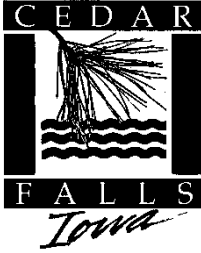
The RSF's generally describe how the community will recover from a major incident.

5581.23 – Community Planning & Capacity-Building (RSF-1)
 5582.23 – Economic Recovery (RSF-2)
 5583.23 – Health and Social Services Recovery (RSF-3)
 5584.23 – Housing Recovery (RSF-4)
 5585.23 – Infrastructure Systems Recovery (RSF-5)
 5586.23 – Natural and Cultural Resources Recovery (RSF-6)

TAB 5: APPENDICES

Extra materials to support understanding of the National Emergency Management System.

5599.23 – Glossary and References



DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

CITY OF CEDAR FALLS, IOWA
220 CLAY STREET
CEDAR FALLS, IOWA 50613
319-273-8600
FAX 319-268-5126

INTEROFFICE MEMORANDUM

TO: Mayor Green & City Council Members
FROM: Jennifer Rodenbeck, Director of Finance & Business Operations
DATE: October 13, 2023
SUBJECT: State TIF Report

HF 2460 (Urban Renewal Reporting Act of 2012) amended Iowa Code sections 331.403(3), 357H.9(2), and 384.22(2). This legislation started requiring that cities with active Urban Renewal Areas provide specified information concerning active Urban Renewal Areas and any associated Tax Increment Financing Districts. Attached for your review is the annual report that the City is required to complete. The report does require approval by Council and is due December 1, 2023. After approval, the report will be filed with the Department of Management through their on-line reporting system.

The report takes into account the TIF activities during the fiscal year ended June 30, 2023. The report includes the following TIF districts that were active during FY23:

- College Hill
- Downtown
- Pinnacle Prairie
- Southern
- Unified Highway 58 Corridor

If you have any questions, please feel free to contact me.

RESOLUTION NO. _____

RESOLUTION APPROVING AND AUTHORIZING SUBMISSION OF THE CITY’S FY23 ANNUAL URBAN RENEWAL REPORT

WHEREAS, the City Council of the City of Cedar Falls, Iowa, has considered approving and authorizing submission of the City’s FY23 Annual Urban Renewal Report for the City of Cedar Falls to the Iowa Department of Management, and

WHEREAS, the City Council of the City of Cedar Falls, Iowa, deems it in the best interest of the City of Cedar Falls, Iowa, to approve and authorize submission of said report,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CEDAR FALLS, IOWA that said report is hereby approved and authorized for submission to the Iowa Department of Management.

ADOPTED this 6th day of November 2023.

Robert M. Green, Mayor

ATTEST:

Kim Kerr, CMC, City Clerk

Levy Authority Summary

Local Government Name: CEDAR FALLS
 Local Government Number: 07G046

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
CEDAR FALLS URBAN RENEWAL	07019	3
CEDAR FALLS PINNACLE PRAIRIE COMMERCIAL URBAN RENEWAL	07039	4
CEDAR FALLS COLLEGE HILL TIF	07042	2
CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR	07043	12
SOUTH CEDAR FALLS UR	07048	4

TIF Debt Outstanding: 37,028,593

TIF Sp. Rev. Fund Cash Balance as of 07-01-2022: 0 0 Amount of 07-01-2022 Cash Balance Restricted for LMI

TIF Revenue:	5,976,326
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
Total Revenue:	5,976,326

Rebate Expenditures:	734,921
Non-Rebate Expenditures:	5,241,405
Returned to County Treasurer:	0
Total Expenditures:	5,976,326

TIF Sp. Rev. Fund Cash Balance as of 06-30-2023: 0 0 Amount of 06-30-2023 Cash Balance Restricted for LMI

Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance: 31,052,267

Urban Renewal Area Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS URBAN RENEWAL
 UR Area Number: 07019

UR Area Creation Date: 11/1986

UR Area Purpose: This urban renewal area was created to revitalize and redevelop the City's central business district (Downtown).

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
CEDAR FALLS CITY/CEDAR FALLS SCH/CEDAR FALLS UR TIF INCR	070105	070106	11,260,919
CEDAR FALLS CITY/CEDAR FALLS SCH/CEDAR FALLS TIF SSMID INCR	070177	070178	60,633,739
CEDAR FALLS CITY/CEDAR FALLS SCH CEDAR FALLS UR DOWNTOWN TIF AMD3 INCR	070313	070314	0

Urban Renewal Area Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	30,139,830	72,174,296	2,035,290	0	-9,260	114,397,110	0	114,397,110
Taxable	0	16,314,785	64,956,871	1,831,761	0	-9,260	89,505,467	0	89,505,467
Homestead Credits									35

TIF Sp. Rev. Fund Cash Balance as of 07-01-2022: 0 0 **Amount of 07-01-2022 Cash Balance Restricted for LMI**

TIF Revenue:	2,258,519
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
Total Revenue:	2,258,519

Rebate Expenditures:	605,266
Non-Rebate Expenditures:	1,653,253
Returned to County Treasurer:	0
Total Expenditures:	2,258,519

TIF Sp. Rev. Fund Cash Balance as of 06-30-2023: 0 0 **Amount of 06-30-2023 Cash Balance Restricted for LMI**

Projects For CEDAR FALLS URBAN RENEWAL

Waste Water Treatment Facility

Description:	Disinfection Project at Wastewater Treatment Facility
Classification:	Water treatment plants, waste treatment plants & lagoons
Physically Complete:	Yes
Payments Complete:	Yes

Electric Extensions

Description:	Electrical Upgrades in Downtown
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	Yes

Gas Services

Description:	Gas Services in Downtown
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	Yes

Water Extensions

Description:	Water Extensions in Downtown
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	Yes

Communication Services

Description:	Communication Services in Downtown
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	Yes

River Place Development

Description:	River Place Development
	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Classification:	
Physically Complete:	Yes
Payments Complete:	No

Administrative Fees

Description:	Staff costs related to urban renewal area
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	No

Street Lighting

Description:	Street Lighting
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes

Payments Complete: Yes

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State Street Development

Description: State Street Development
Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Classification:
Physically Complete: Yes
Payments Complete: Yes

Annex

Description: Annex Development Group
Classification: Commercial - office properties
Physically Complete: Yes
Payments Complete: No

Mill Race

Description: Mill Race Incentives
Classification: Administrative expenses
Physically Complete: Yes
Payments Complete: Yes

Downtown Visioning

Description: Downtown Vision Plan
Classification: Administrative expenses
Physically Complete: Yes
Payments Complete: Yes

Parking Improvements

Description: Downtown Parking Improvements
Classification: Roads, Bridges & Utilities
Physically Complete: Yes
Payments Complete: No

115 E 2nd Street

Description: 115 E 2nd Street
Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Classification:
Physically Complete: Yes
Payments Complete: No

Peter Melendy Park

Description: Peter Melendy Park
Recreational facilities (lake development, parks, ball fields, trails)
Classification:
Physically Complete: Yes
Payments Complete: No

100 Block Alley

Description: 100 Block Alley
Classification: Roads, Bridges & Utilities
Physically Complete: Yes
Payments Complete: No

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Downtown Streetscape

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Description:	Downtown Streetscape
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Cameras

Description:	Cameras
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Debts/Obligations For CEDAR FALLS URBAN RENEWAL

Bond Fund

Debt/Obligation Type:	Internal Loans
Principal:	3,779,332
Interest:	0
Total:	3,779,332
Annual Appropriation?:	No
Date Incurred:	11/26/2012
FY of Last Payment:	2025

CFU-Electric Utility

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	11/26/2012
FY of Last Payment:	2020

General Fund

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	11/25/2013
FY of Last Payment:	2021

Property Tax Rebates

Debt/Obligation Type:	Internal Loans
Principal:	1,418,858
Interest:	0
Total:	1,418,858
Annual Appropriation?:	No
Date Incurred:	06/06/2016
FY of Last Payment:	2038

Parking Fund

Debt/Obligation Type:	Internal Loans
Principal:	12,259
Interest:	0
Total:	12,259
Annual Appropriation?:	No
Date Incurred:	12/13/2019
FY of Last Payment:	2025

Street Construction Fund

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0

Total:	0
Annual Appropriation?:	No
Date Incurred:	11/18/2019
FY of Last Payment:	2021

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Capital Improvements Fund

Debt/Obligation Type:	Internal Loans
Principal:	122,063
Interest:	0
Total:	122,063
Annual Appropriation?:	No
Date Incurred:	01/01/2020
FY of Last Payment:	2023

Non-Rebates For CEDAR FALLS URBAN RENEWAL

TIF Expenditure Amount:	0
Tied To Debt:	Bond Fund
Tied To Project:	River Place Development
TIF Expenditure Amount:	0
Tied To Debt:	General Fund
Tied To Project:	Administrative Fees
TIF Expenditure Amount:	0
Tied To Debt:	Bond Fund
Tied To Project:	Annex
TIF Expenditure Amount:	2,394
Tied To Debt:	Bond Fund
Tied To Project:	Administrative Fees
TIF Expenditure Amount:	122,063
Tied To Debt:	Capital Improvements Fund
Tied To Project:	Cameras
TIF Expenditure Amount:	0
Tied To Debt:	Bond Fund
Tied To Project:	Downtown Visioning
TIF Expenditure Amount:	274,945
Tied To Debt:	Bond Fund
Tied To Project:	Peter Melendy Park
TIF Expenditure Amount:	229,831
Tied To Debt:	Bond Fund
Tied To Project:	100 Block Alley
TIF Expenditure Amount:	1,024,020
Tied To Debt:	Bond Fund
Tied To Project:	Downtown Streetscape

Rebates For CEDAR FALLS URBAN RENEWAL

River Place Properties

TIF Expenditure Amount: 591,218
 Rebate Paid To: River Place Properties LLC
 Tied To Debt: Property Tax Rebates
 Tied To Project: River Place Development
 Projected Final FY of Rebate: 2038

Annex

TIF Expenditure Amount: 10,167
 Rebate Paid To: Cedar Falls Development Group
 Tied To Debt: Property Tax Rebates
 Tied To Project: Annex
 Projected Final FY of Rebate: 2024

115 E 2nd St

TIF Expenditure Amount: 3,881
 Rebate Paid To: Linderbaum Real Estate, LLC
 Tied To Debt: Property Tax Rebates
 Tied To Project: 115 E 2nd Street
 Projected Final FY of Rebate: 2025

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS URBAN RENEWAL (07019)
 TIF Taxing District Name: CEDAR FALLS CITY/CEDAR FALLS SCH/CEDAR FALLS UR TIF INCR
 TIF Taxing District Inc. Number: 070106
 TIF Taxing District Base Year: 1983
 FY TIF Revenue First Received: 2001
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2027

UR Designation	
Slum	No
Blighted	11/1986
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	30,139,830	0	0	0	-9,260	30,130,570	0	30,130,570
Taxable	0	16,314,785	0	0	0	-9,260	16,305,525	0	16,305,525
Homestead Credits									34

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	1,833,420	16,305,525	11,260,919	5,044,606	139,684

FY 2023 TIF Revenue Received: 316,531

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS URBAN RENEWAL (07019)
 TIF Taxing District Name: CEDAR FALLS CITY/CEDAR FALLS SCH/CEDAR FALLS TIF SSMID INCR
 TIF Taxing District Inc. Number: 070178
 TIF Taxing District Base Year: 1983
 FY TIF Revenue First Received: 2001
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2027

UR Designation	
Slum	No
Blighted	11/1986
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	72,174,296	2,035,290	0	0	84,266,540	0	84,266,540
Taxable	0	0	64,956,871	1,831,761	0	0	73,199,942	0	73,199,942
Homestead Credits									1

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	12,414,280	71,852,260	60,633,739	11,218,521	354,278

FY 2023 TIF Revenue Received: 1,941,988

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS URBAN RENEWAL (07019)
 TIF Taxing District Name: CEDAR FALLS CITY/CEDAR FALLS SCH CEDAR FALLS UR DOWNTOWN TIF
 AMD3 INCR
 TIF Taxing District Inc. Number: 070314
 TIF Taxing District Base Year: 2012
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	0	0	0	0	0

FY 2023 TIF Revenue Received: 0

Urban Renewal Area Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS PINNACLE PRAIRIE COMMERCIAL URBAN RENEWAL
 UR Area Number: 07039

UR Area Creation Date: 01/2007

UR Area Purpose: The purpose of this urban renewal area is for economic development in the Pinnacle Prairie development. The area is to promote large-scale, well-planned. land use compatible, mixed-use commercially taxed construction activity.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
CEDAR FALLS CITY/CEDAR FALLS SCH/PINNACLE PRAIRIE COMMERCIAL UR TIF INCR	070281	070282	187,697
CEDAR FALLS CITY AG/CEDAR FALLS SCH/PINNACLE PRAIRIE COMMERCIAL UR TIF INCR	070283	070284	0
CEDAR FALLS CITY/WATERLOO SCH/PINNACLE PRAIRIE COMMERCIAL UR TIF INCR	070285	070286	95,978
CEDAR FALLS CITY AG/WATERLOO SCH/PINNACLE PRAIRIE COMMERCIAL UR TIF INCR	070287	070288	0

Urban Renewal Area Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	470,860	96,771,640	47,069,390	0	0	-74,080	144,237,810	0	144,237,810
Taxable	419,259	52,382,641	42,362,451	0	0	-74,080	95,090,271	0	95,090,271
Homestead Credits									155

TIF Sp. Rev. Fund Cash Balance as of 07-01-2022: 0 **Amount of 07-01-2022 Cash Balance Restricted for LMI** 0

TIF Revenue:	7,932
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
Total Revenue:	7,932

Rebate Expenditures:	0
Non-Rebate Expenditures:	7,932
Returned to County Treasurer:	0
Total Expenditures:	7,932

TIF Sp. Rev. Fund Cash Balance as of 06-30-2023: 0 **Amount of 06-30-2023 Cash Balance Restricted for LMI** 0

Projects For CEDAR FALLS PINNACLE PRAIRIE COMMERCIAL URBAN RENEWAL

Water Mains

Description:	Water mains installed in Pinnacle Prairie
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	Yes

Prairie Parkway Extension

Description:	Prairie Parkway Extension
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Legal Fees

Description:	Legal Fees
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	Yes

Administrative Costs

Description:	Staff Administrative Costs
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	Yes

Gas Mains

Description:	Gas mains installed in Pinnacle Prairie
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	Yes

Electrical Lines

Description:	Electrical Lines installed as part of Prairie Parkway
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	Yes

Prairie Parkway & Viking

Description:	Prairie Parkway & Viking
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Prairie Parkway Roundabout

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Description:	Prairie Parkway Roundabout
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For CEDAR FALLS PINNACLE PRAIRIE COMMERCIAL URBAN RENEWAL

Bond Fund

Debt/Obligation Type:	Internal Loans
Principal:	67,946
Interest:	0
Total:	67,946
Annual Appropriation?:	No
Date Incurred:	12/08/2012
FY of Last Payment:	2024

Electrical Lines

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	04/20/2015
FY of Last Payment:	2022

V & T Fund

Debt/Obligation Type:	Internal Loans
Principal:	7,900
Interest:	0
Total:	7,900
Annual Appropriation?:	No
Date Incurred:	11/15/2021
FY of Last Payment:	2023

Non-Rebates For CEDAR FALLS PINNACLE PRAIRIE COMMERCIAL URBAN RENEWAL

TIF Expenditure Amount:	0
Tied To Debt:	Bond Fund
Tied To Project:	Legal Fees
TIF Expenditure Amount:	7,049
Tied To Debt:	Bond Fund
Tied To Project:	Prairie Parkway Extension
TIF Expenditure Amount:	0
Tied To Debt:	Bond Fund
Tied To Project:	Prairie Parkway & Viking
TIF Expenditure Amount:	0
Tied To Debt:	Electrical Lines
Tied To Project:	Electrical Lines
TIF Expenditure Amount:	883
Tied To Debt:	V & T Fund
Tied To Project:	Prairie Parkway Roundabout

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS PINNACLE PRAIRIE COMMERCIAL URBAN RENEWAL (07039)
 TIF Taxing District Name: CEDAR FALLS CITY/CEDAR FALLS SCH/PINNACLE PRAIRIE COMMERCIAL
 UR TIF INCR
 TIF Taxing District Inc. Number: 070282
 TIF Taxing District Base Year: 2009
 FY TIF Revenue First Received: 2012
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2027

UR Designation	
Slum	No
Blighted	No
Economic Development	01/2007

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	66,921,450	29,413,580	0	0	-57,412	96,277,618	0	96,277,618
Taxable	0	36,224,677	26,472,222	0	0	-57,412	62,639,487	0	62,639,487
Homestead Credits									126

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	11,295,180	62,639,487	187,697	62,451,790	1,729,271

FY 2023 TIF Revenue Received: 5,197

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS PINNACLE PRAIRIE COMMERCIAL URBAN RENEWAL (07039)
 TIF Taxing District Name: CEDAR FALLS CITY AG/CEDAR FALLS SCH/PINNACLE PRAIRIE
 COMMERCIAL UR TIF INCR
 TIF Taxing District Inc. Number: 070284
 TIF Taxing District Base Year: 2009
 FY TIF Revenue First Received: 2012
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2027

UR Designation	
Slum	No
Blighted	No
Economic Development	01/2007

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	29,340	0	0	0	0	0	29,340	0	29,340
Taxable	26,124	0	0	0	0	0	26,124	0	26,124
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	277,040	0	0	0	0

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS PINNACLE PRAIRIE COMMERCIAL URBAN RENEWAL (07039)
 TIF Taxing District Name: CEDAR FALLS CITY/WATERLOO SCH/PINNACLE PRAIRIE COMMERCIAL UR
 TIF INCR
 TIF Taxing District Inc. Number: 070286
 TIF Taxing District Base Year: 2009
 FY TIF Revenue First Received: 2012
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District
 statutorily ends: 2027

UR Designation	
Slum	No
Blighted	No
Economic Development	01/2007

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	29,850,190	17,655,810	0	0	-16,668	47,489,332	0	47,489,332
Taxable	0	16,157,964	15,890,229	0	0	-16,668	32,031,525	0	32,031,525
Homestead Credits									29

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	11,096	32,031,525	95,978	31,935,547	910,695

FY 2023 TIF Revenue Received: 2,735

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS PINNACLE PRAIRIE COMMERCIAL URBAN RENEWAL (07039)
 TIF Taxing District Name: CEDAR FALLS CITY AG/WATERLOO SCH/PINNACLE PRAIRIE COMMERCIAL
 UR TIF INCR
 TIF Taxing District Inc. Number: 070288
 TIF Taxing District Base Year: 2009
 FY TIF Revenue First Received: 2012
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District
 statutorily ends: 2027

UR Designation	
Slum	No
Blighted	No
Economic Development	01/2007

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	441,520	0	0	0	0	0	441,520	0	441,520
Taxable	393,135	0	0	0	0	0	393,135	0	393,135
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	1,018,434	0	0	0	0

FY 2023 TIF Revenue Received: 0

Urban Renewal Area Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS COLLEGE HILL TIF
 UR Area Number: 07042

UR Area Creation Date: 02/2011

UR Area Purpose: The purpose of this urban renewal area is for economic development in the area locally known as "College Hill" and to alleviate and remediate conditions of blight.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
CEDAR FALLS CITY/CEDAR FALLS SCH/COLLEGE HILL TIF INCR	070299	070300	2,138,974
CEDAR FALLS CITY/CEDAR FALLS SCH CEDAR FALLS COLLEGE HILL TIF SSMID INCR	070315	070316	1,132,801

Urban Renewal Area Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	16,442,610	9,313,699	0	0	-1,852	30,494,628	0	30,494,628
Taxable	0	8,900,414	8,382,330	0	0	-1,852	20,302,754	0	20,302,754
Homestead Credits									4

TIF Sp. Rev. Fund Cash Balance as of 07-01-2022: 0 0 **Amount of 07-01-2022 Cash Balance Restricted for LMI**

TIF Revenue:	99,428
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
Total Revenue:	99,428

Rebate Expenditures:	70,183
Non-Rebate Expenditures:	29,245
Returned to County Treasurer:	0
Total Expenditures:	99,428

TIF Sp. Rev. Fund Cash Balance as of 06-30-2023: 0 0 **Amount of 06-30-2023 Cash Balance Restricted for LMI**

Projects For CEDAR FALLS COLLEGE HILL TIF

Legal Fees

Description:	Legal Fees Associated with creation of Urban Renewal Area
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	Yes

2215 College St

Description:	New mixed use facility Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Classification:	
Physically Complete:	Yes
Payments Complete:	Yes

2024 College St

Description:	New mixed use facility Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Classification:	
Physically Complete:	Yes
Payments Complete:	Yes

Cameras

Description:	Cameras on College Hill
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Visioning

Description:	College Hill Vision Plan
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	Yes

Signage

Description:	Parking Lot Signage
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	Yes

917 W 23rd St.

Description:	New mixed use facility Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Classification:	
Physically Complete:	Yes
Payments Complete:	No

2125 College St.

Description:	New mixed use facility	<i>Item 17.</i>
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)	
Physically Complete:	Yes	
Payments Complete:	No	

Parking Lot Overlay

Description:	Parking Lot Overlay
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Olive Street Box Culvert

Description:	Olive Street Box Culvert
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For CEDAR FALLS COLLEGE HILL TIF

Legal Fees

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	11/26/2019
FY of Last Payment:	2022

Staff Administrative Costs

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	11/21/2016
FY of Last Payment:	2019

Property Tax Rebates

Debt/Obligation Type:	Internal Loans
Principal:	124,148
Interest:	0
Total:	124,148
Annual Appropriation?:	No
Date Incurred:	04/10/2017
FY of Last Payment:	2025

Capital Improvements Fund

Debt/Obligation Type:	Internal Loans
Principal:	26,665
Interest:	0
Total:	26,665
Annual Appropriation?:	No
Date Incurred:	08/08/2019
FY of Last Payment:	2023

College Hill Visioning

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	03/05/2020
FY of Last Payment:	2022

Bond Fund

Debt/Obligation Type:	Internal Loans
Principal:	5,000
Interest:	0

Total: 5,000
Annual Appropriation?: No
Date Incurred: 11/15/2021
FY of Last Payment: 2023

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Bond Fund

Debt/Obligation Type: Internal Loans
Principal: 148,253
Interest: 0
Total: 148,253
Annual Appropriation?: No
Date Incurred: 04/18/2022
FY of Last Payment: 2025

Storm Water Fund

Debt/Obligation Type: Internal Loans
Principal: 347,837
Interest: 0
Total: 347,837
Annual Appropriation?: No
Date Incurred: 01/04/2021
FY of Last Payment: 2025

Non-Rebates For CEDAR FALLS COLLEGE HILL TIF

TIF Expenditure Amount:	0
Tied To Debt:	Legal Fees
Tied To Project:	Legal Fees
TIF Expenditure Amount:	0
Tied To Debt:	Staff Administrative Costs
Tied To Project:	Legal Fees
TIF Expenditure Amount:	0
Tied To Debt:	College Hill Visioning
Tied To Project:	Visioning
TIF Expenditure Amount:	24,245
Tied To Debt:	Capital Improvements Fund
Tied To Project:	Cameras
TIF Expenditure Amount:	5,000
Tied To Debt:	Bond Fund
Tied To Project:	Signage

Rebates For CEDAR FALLS COLLEGE HILL TIF

2215 College Street

TIF Expenditure Amount: 0
 Rebate Paid To: CV Commercial, LLC
 Tied To Debt: Property Tax Rebates
 Tied To Project: 2215 College St
 Projected Final FY of Rebate: 2022

2024 College Street

TIF Expenditure Amount: 0
 Rebate Paid To: CV Commercial, LLC
 Tied To Debt: Property Tax Rebates
 Tied To Project: 2024 College St
 Projected Final FY of Rebate: 2022

917 W 23rd Street

TIF Expenditure Amount: 56,192
 Rebate Paid To: CV Commercial 2, LLC
 Tied To Debt: Property Tax Rebates
 Tied To Project: 917 W 23rd St.
 Projected Final FY of Rebate: 2025

2125 College Street

TIF Expenditure Amount: 13,991
 Rebate Paid To: Zheng Development, LLC
 Tied To Debt: Property Tax Rebates
 Tied To Project: 2125 College St.
 Projected Final FY of Rebate: 2025

Jobs For CEDAR FALLS COLLEGE HILL TIF

Project:	2215 College St
Company Name:	CV Commercial
Date Agreement Began:	04/22/2013
Date Agreement Ends:	06/01/2021
Number of Jobs Created or Retained:	2
Total Annual Wages of Required Jobs:	49,980
Total Estimated Private Capital Investment:	750,000
Total Estimated Cost of Public Infrastructure:	0

Project:	2024 College St
Company Name:	CV Commercial
Date Agreement Began:	08/12/2013
Date Agreement Ends:	06/02/2021
Number of Jobs Created or Retained:	2
Total Annual Wages of Required Jobs:	49,980
Total Estimated Private Capital Investment:	300,000
Total Estimated Cost of Public Infrastructure:	0

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS COLLEGE HILL TIF (07042)
 TIF Taxing District Name: CEDAR FALLS CITY/CEDAR FALLS SCH/COLLEGE HILL TIF INCR
 TIF Taxing District Inc. Number: 070300
 TIF Taxing District Base Year: 2010
 FY TIF Revenue First Received: 2015
 Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	02/2011
Economic Development	02/2011

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	16,442,610	0	0	0	-1,852	18,900,178	0	18,900,178
Taxable	0	8,900,414	0	0	0	-1,852	10,466,446	0	10,466,446
Homestead Credits									4

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	13,759,100	5,142,930	2,138,974	3,003,956	83,179

FY 2023 TIF Revenue Received: 99,428

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS COLLEGE HILL TIF (07042)
 TIF Taxing District Name: CEDAR FALLS CITY/CEDAR FALLS SCH CEDAR FALLS COLLEGE HILL TIF SSMID INCR
 TIF Taxing District Inc. Number: 070316
 TIF Taxing District Base Year: 2010
 FY TIF Revenue First Received: 2015
 Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	9,313,699	0	0	0	11,594,450	0	11,594,450
Taxable	0	0	8,382,330	0	0	0	9,836,308	0	9,836,308
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	8,870,800	2,723,650	1,132,801	1,590,849	48,425

FY 2023 TIF Revenue Received: 0

Urban Renewal Area Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR
 UR Area Number: 07043

UR Area Creation Date: 11/1990

This urban renewal area is intended to foster economic development through new public improvements and land acquisition. This urban renewal plan provides a mechanism for the incremental and gradual development and redevelopment of this area.

UR Area Purpose:

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
CEDAR FALLS CITY/CEDAR FALLS SCH/CEDAR FALLS IND PARK UR TIF INCR	070153	070154	84,992,130
CEDAR FALLS CITY/CEDAR FALLS SCH/CEDAR FALLS IND PARK II AMD 1 INCR	070243	070244	29,656,044
CEDAR FALLS CITY/CEDAR FALLS SCH/NORTHERN CEDAR FALLS INDUSTRIAL PARK UR INCR	070293	070294	8,995,650
CEDAR FALLS CITY AG/CEDAR FALLS SCH/NORTHERN CEDAR FALLS INDUSTRIAL PARK UR INCR	070295	070296	0
CEDAR FALLS CITY/CEDAR FALLS SCH CEDAR FALLS IND PKS AMD 5-UNIF HWY 58 TIF INCR	070309	070310	364,290
CEDAR FALLS CITY/CEDAR FALLS SCH/CEDAR FALLS UNIF HWY 58 AMD4 INCR	070371	070372	0
CEDAR FALLS TWP/DIKE-NEW HARTFORD SCH/CEDAR FALLS IND PKS UNIF HWY 58 AMD5 INCR	070397	070398	143,540
CEDAR FALLS CITY/CEDAR FALLS SCH/CEDAR FALLS IND PKS UNIF HWY58 TIF AMD5 INCREM	070403	070404	106,417
CEDAR FALLS CITY/DIKE NEW HARTFORD SCH/CEDAR FALLS IND PKS UNIF HWY58 TIF AMD5 INCREM	070407	070408	0
CEDAR FALLS CITY AG/DIKE NEW HARTFORD SCH/CEDAR FALLS IND PKS UNIF HWY58 TIF AMD5 INCREM	070409	070410	0
CEDAR FALLS CITY AG/CEDAR FALLS SCH/CEDAR FALLS IND PKS UNIF HWY58 TIF AMD5 INCREM	070417	070418	0
CEDAR FALLS EXEMPT/CEDAR FALLS SCH/CF IND PKS UNIF HWY 58 TIF AMD5 INCREM	070422	070423	319,273

Urban Renewal Area Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	452,860	5,314,420	111,337,820	32,558,270	0	-3,704	150,035,696	0	150,035,696
Taxable	403,232	2,876,710	100,204,038	29,302,443	0	-3,704	133,022,438	0	133,022,438
Homestead Credits									25

TIF Sp. Rev. Fund Cash Balance as of 07-01-2022: 0 **Amount of 07-01-2022 Cash Balance Restricted for LMI 0**

TIF Revenue:	3,458,533
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
Total Revenue:	3,458,533

Rebate Expenditures:	59,472
Non-Rebate Expenditures:	3,399,061
Returned to County Treasurer:	0
Total Expenditures:	3,458,533

**TIF Sp. Rev. Fund Cash Balance
as of 06-30-2023:**

0

0

**Amount of 06-30-2023 Cash Balance
Restricted for LMI**

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Projects For CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR

Electrical Extensions

Description:	Electrical Upgrades - Industrial Park
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Gas Services

Description:	Gas Services - Industrial Park
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Water Extensions

Description:	Water Extensions - Industrial Park
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Communication Services

Description:	Communication Services - Industrial Park
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Electric Generation

Description:	Electric Generation - Walter Scott #4
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Bluff St. Lift Station

Description:	Bluff St. Lift Station
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	Yes

Reel Deal

Description:	Property Tax Rebates to Reel Deal
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	Yes

Aerial Services

Description:	Property Tax Rebates to Aerial Services
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	Yes

Universal Industries

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Description: Property Tax Rebates to Universal Industries
Classification: Commercial - office properties
Physically Complete: Yes
Payments Complete: Yes

Target Corporation

Description: Property Tax Rebates to Target Corporation
Classification: Commercial - warehouses and distribution facilities
Physically Complete: Yes
Payments Complete: Yes

East Central Iowa Coop

Description: Property Tax Rebates to East Central Iowa Coop
Classification: Industrial/manufacturing property
Physically Complete: Yes
Payments Complete: Yes

Principal Life Insurance

Description: Property Tax Rebates to Principal Life Insurance
Classification: Commercial - office properties
Physically Complete: Yes
Payments Complete: Yes

Highway 58 Pedestrian Bridge

Description: Pedestrian Bridge
Classification: Roads, Bridges & Utilities
Physically Complete: Yes
Payments Complete: Yes

Highway 58 Intersection Improvements

Description: Highway 58 Intersection Study
Classification: Roads, Bridges & Utilities
Physically Complete: Yes
Payments Complete: No

West Viking Road

Description: West Viking Road
Classification: Roads, Bridges & Utilities
Physically Complete: Yes
Payments Complete: No

Staff Administrative Costs

Description: Staff Administrative Costs
Classification: Administrative expenses
Physically Complete: Yes
Payments Complete: Yes

Northern Industrial Park

Description: Northern Industrial Park Infrastructure
Classification: Roads, Bridges & Utilities

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Physically Complete: Yes
Payments Complete: No

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Street Improvements

Description: Street improvements in Industrial Park
Classification: Roads, Bridges & Utilities
Physically Complete: Yes
Payments Complete: Yes

Legal Fees

Description: Legal Fees
Classification: Administrative expenses
Physically Complete: Yes
Payments Complete: No

Lot Sales

Description: Lot Sales
Classification: Acquisition of property
Physically Complete: Yes
Payments Complete: No

University Avenue Ph III

Description: University Avenue Ph III
Classification: Roads, Bridges & Utilities
Physically Complete: Yes
Payments Complete: No

Dry Run Creek Sanitary Sewer

Description: Dry Run Creek Sanitary Sewer Improvements
Classification: Roads, Bridges & Utilities
Physically Complete: Yes
Payments Complete: No

Land Acquisition

Description: Industrial Park Land Acquisition
Classification: Industrial/manufacturing property
Physically Complete: Yes
Payments Complete: No

Industrial Park Patching

Description: Industrial Park Patching
Classification: Roads, Bridges & Utilities
Physically Complete: Yes
Payments Complete: Yes

Industrial Park Expansion

Description: Industrial Park Expansion
Classification: Roads, Bridges & Utilities
Physically Complete: No
Payments Complete: No

6623 Chancelor Drive

Description: Property Tax Rebates to Martin Reality
Classification: Commercial - warehouses and distribution facilities
Physically Complete: Yes
Payments Complete: No

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1304 Technology Parkway

Description: Property Tax Rebates to Six Kids
Classification: Commercial - warehouses and distribution facilities
Physically Complete: Yes
Payments Complete: No

7024 Nordic Drive

Description: Property Tax Rebates to RBJB
Classification: Commercial - warehouses and distribution facilities
Physically Complete: Yes
Payments Complete: No

317 Savannah Park Road

Description: Property Tax Rebates to Standard Distribution
Classification: Commercial - warehouses and distribution facilities
Physically Complete: Yes
Payments Complete: No

1225 Rail Way

Description: Property Tax Rebates to SDC Real Estate
Classification: Commercial - warehouses and distribution facilities
Physically Complete: Yes
Payments Complete: No

Debts/Obligations For CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR

CFU-Electric Utility

Debt/Obligation Type:	Internal Loans
Principal:	466,151
Interest:	0
Total:	466,151
Annual Appropriation?:	No
Date Incurred:	11/11/2008
FY of Last Payment:	2033

CFU-Electric Utility-Generation

Debt/Obligation Type:	Internal Loans
Principal:	9,300,715
Interest:	0
Total:	9,300,715
Annual Appropriation?:	No
Date Incurred:	11/11/2008
FY of Last Payment:	2033

CFU-Gas Utility

Debt/Obligation Type:	Internal Loans
Principal:	134,800
Interest:	0
Total:	134,800
Annual Appropriation?:	No
Date Incurred:	11/11/2008
FY of Last Payment:	2033

CFU-Water Utility

Debt/Obligation Type:	Internal Loans
Principal:	882,310
Interest:	0
Total:	882,310
Annual Appropriation?:	No
Date Incurred:	11/11/2008
FY of Last Payment:	2033

CFU-Communication Utility

Debt/Obligation Type:	Internal Loans
Principal:	95,380
Interest:	0
Total:	95,380
Annual Appropriation?:	No
Date Incurred:	11/11/2008
FY of Last Payment:	2033

Northern 2009 GO Bonds

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	0
Interest:	0

Total: 0
Annual Appropriation?: No
Date Incurred: 11/21/2009
FY of Last Payment: 2019

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General Fund

Debt/Obligation Type: Internal Loans
Principal: 0
Interest: 0
Total: 0
Annual Appropriation?: No
Date Incurred: 11/17/2014
FY of Last Payment: 2021

Bond Fund

Debt/Obligation Type: Internal Loans
Principal: 15,112,163
Interest: 0
Total: 15,112,163
Annual Appropriation?: No
Date Incurred: 11/08/2012
FY of Last Payment: 2033

Sewer Fund

Debt/Obligation Type: Internal Loans
Principal: 0
Interest: 0
Total: 0
Annual Appropriation?: No
Date Incurred: 11/17/2014
FY of Last Payment: 2022

Aerial Services

Debt/Obligation Type: Rebates
Principal: 0
Interest: 0
Total: 0
Annual Appropriation?: Yes
Date Incurred: 04/11/2009
FY of Last Payment: 2019

Reel Deal

Debt/Obligation Type: Rebates
Principal: 0
Interest: 0
Total: 0
Annual Appropriation?: Yes
Date Incurred: 09/20/2008
FY of Last Payment: 2020

Universal Industries

Debt/Obligation Type: Rebates
Principal: 0
Interest: 0
Total: 0

Annual Appropriation?: Yes
Date Incurred: 04/07/2012
FY of Last Payment: 2019

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Target Corporation

Debt/Obligation Type: Rebates
Principal: 0
Interest: 0
Total: 0
Annual Appropriation?: Yes
Date Incurred: 12/24/2012
FY of Last Payment: 2019

Principal Life Insurance

Debt/Obligation Type: Rebates
Principal: 0
Interest: 0
Total: 0
Annual Appropriation?: Yes
Date Incurred: 07/25/2011
FY of Last Payment: 2021

East Central Iowa Coop

Debt/Obligation Type: Rebates
Principal: 0
Interest: 0
Total: 0
Annual Appropriation?: Yes
Date Incurred: 11/14/2011
FY of Last Payment: 2020

Street Repair Fund

Debt/Obligation Type: Internal Loans
Principal: 0
Interest: 0
Total: 0
Annual Appropriation?: No
Date Incurred: 02/16/2015
FY of Last Payment: 2023

Street Improvement Fund

Debt/Obligation Type: Internal Loans
Principal: 0
Interest: 0
Total: 0
Annual Appropriation?: No
Date Incurred: 04/18/2016
FY of Last Payment: 2028

Economic Development Fund

Debt/Obligation Type: Internal Loans
Principal: 4,357,701
Interest: 0
Total: 4,357,701
Annual Appropriation?: No

Date Incurred: 11/16/2015
FY of Last Payment: 2033

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Six Kids

Debt/Obligation Type: Rebates
Principal: 46,558
Interest: 0
Total: 46,558
Annual Appropriation?: Yes
Date Incurred: 04/21/2020
FY of Last Payment: 2026

RBJB

Debt/Obligation Type: Rebates
Principal: 40,475
Interest: 0
Total: 40,475
Annual Appropriation?: Yes
Date Incurred: 05/08/2020
FY of Last Payment: 2025

Martin Realty

Debt/Obligation Type: Rebates
Principal: 13,643
Interest: 0
Total: 13,643
Annual Appropriation?: Yes
Date Incurred: 03/18/2018
FY of Last Payment: 2027

Standard Distribution

Debt/Obligation Type: Rebates
Principal: 33,670
Interest: 0
Total: 33,670
Annual Appropriation?: Yes
Date Incurred: 01/20/2020
FY of Last Payment: 2028

SDC Real Estate

Debt/Obligation Type: Rebates
Principal: 24,645
Interest: 0
Total: 24,645
Annual Appropriation?: Yes
Date Incurred: 01/20/2020
FY of Last Payment: 2028

Non-Rebates For CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR

TIF Expenditure Amount:	0
Tied To Debt:	Sewer Fund
Tied To Project:	Dry Run Creek Sanitary Sewer
TIF Expenditure Amount:	0
Tied To Debt:	Northern 2009 GO Bonds
Tied To Project:	Northern Industrial Park
TIF Expenditure Amount:	423,644
Tied To Debt:	CFU-Electric Utility-Generation
Tied To Project:	Electric Generation
TIF Expenditure Amount:	73,468
Tied To Debt:	CFU-Electric Utility
Tied To Project:	Electrical Extensions
TIF Expenditure Amount:	1,815
Tied To Debt:	CFU-Gas Utility
Tied To Project:	Gas Services
TIF Expenditure Amount:	0
Tied To Debt:	CFU-Water Utility
Tied To Project:	Water Extensions
TIF Expenditure Amount:	1,073
Tied To Debt:	CFU-Communication Utility
Tied To Project:	Communication Services
TIF Expenditure Amount:	1,000,000
Tied To Debt:	Street Improvement Fund
Tied To Project:	University Avenue Ph III
TIF Expenditure Amount:	0
Tied To Debt:	Bond Fund
Tied To Project:	Highway 58 Pedestrian Bridge
TIF Expenditure Amount:	1,749,948
Tied To Debt:	Bond Fund
Tied To Project:	Highway 58 Intersection Improvements
TIF Expenditure Amount:	0
Tied To Debt:	General Fund
Tied To Project:	Staff Administrative Costs
TIF Expenditure Amount:	23,870
Tied To Debt:	Bond Fund
Tied To Project:	Northern Industrial Park
TIF Expenditure Amount:	20,126
Tied To Debt:	Bond Fund
Tied To Project:	Legal Fees
TIF Expenditure Amount:	0
Tied To Debt:	Street Repair Fund
Tied To Project:	Street Improvements

TIF Expenditure Amount: 0
Tied To Debt: Bond Fund
Tied To Project: Land Acquisition

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TIF Expenditure Amount: 0
Tied To Debt: Bond Fund
Tied To Project: Industrial Park Patching

TIF Expenditure Amount: 0
Tied To Debt: Economic Development Fund
Tied To Project: Land Acquisition

TIF Expenditure Amount: 62,183
Tied To Debt: Bond Fund
Tied To Project: Industrial Park Expansion

TIF Expenditure Amount: 42,934
Tied To Debt: Bond Fund
Tied To Project: West Viking Road

Rebates For CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR

Aerial Services

TIF Expenditure Amount: 0
 Rebate Paid To: Aerial Services
 Tied To Debt: Aerial Services
 Tied To Project: Aerial Services
 Projected Final FY of Rebate: 2017

Reel Deal

TIF Expenditure Amount: 0
 Rebate Paid To: Reel Deal
 Tied To Debt: Reel Deal
 Tied To Project: Reel Deal
 Projected Final FY of Rebate: 2017

Universal Industries

TIF Expenditure Amount: 0
 Rebate Paid To: Universal Industries
 Tied To Debt: Universal Industries
 Tied To Project: Universal Industries
 Projected Final FY of Rebate: 2016

Target Corporation

TIF Expenditure Amount: 0
 Rebate Paid To: Target Corporation
 Tied To Debt: Target Corporation
 Tied To Project: Target Corporation
 Projected Final FY of Rebate: 2016

Principal Life Insurance

TIF Expenditure Amount: 0
 Rebate Paid To: Jones Lang LaSalle
 Tied To Debt: Principal Life Insurance
 Tied To Project: Principal Life Insurance
 Projected Final FY of Rebate: 2021

East Central Iowa Coop

TIF Expenditure Amount: 0
 Rebate Paid To: East Central Iowa Coop
 Tied To Debt: East Central Iowa Coop
 Tied To Project: East Central Iowa Coop
 Projected Final FY of Rebate: 2018

6623 Chancelor Drive

TIF Expenditure Amount: 8,537
 Rebate Paid To: Martin Realty
 Tied To Debt: Martin Realty
 Tied To Project: 6623 Chancelor Drive
 Projected Final FY of Rebate: 2027

1304 Technology Parkway

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TIF Expenditure Amount:	26,629
Rebate Paid To:	Six Kids
Tied To Debt:	Six Kids
Tied To Project:	1304 Technology Parkway
Projected Final FY of Rebate:	2026

7024 Nordic Drive

TIF Expenditure Amount:	24,306
Rebate Paid To:	RBJB
Tied To Debt:	RBJB
Tied To Project:	7024 Nordic Drive
Projected Final FY of Rebate:	2025

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR (07043)
 TIF Taxing District Name: CEDAR FALLS CITY/CEDAR FALLS SCH/CEDAR FALLS IND PARK UR TIF INCR
 TIF Taxing District Inc. Number: 070154
 TIF Taxing District Base Year: 1989
 FY TIF Revenue First Received: 1993
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	11/1990

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	72,695,070	21,740,630	0	0	94,435,700	0	94,435,700
Taxable	0	0	65,425,563	19,566,567	0	0	84,992,130	0	84,992,130
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	7,489,820	84,992,130	84,992,130	0	0

FY 2023 TIF Revenue Received: 2,365,964

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR (07043)
 TIF Taxing District Name: CEDAR FALLS CITY/CEDAR FALLS SCH/CEDAR FALLS IND PARK II AMD 1 INCR
 TIF Taxing District Inc. Number: 070244
 TIF Taxing District Base Year: 2002
 FY TIF Revenue First Received: 0
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2024

UR Designation	
Slum	No
Blighted	No
Economic Development	10/2003

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	27,222,520	5,728,640	0	0	32,951,160	0	32,951,160
Taxable	0	0	24,500,268	5,155,776	0	0	29,656,044	0	29,656,044
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	0	29,656,044	29,656,044	0	0

FY 2023 TIF Revenue Received: 821,166

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR (07043)
 TIF Taxing District Name: CEDAR FALLS CITY/CEDAR FALLS SCH/NORTHERN CEDAR FALLS INDUSTRIAL PARK UR INCR
 TIF Taxing District Inc. Number: 070294
 TIF Taxing District Base Year: 2008
 FY TIF Revenue First Received: 0
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2029

UR Designation	
Slum	No
Blighted	No
Economic Development	10/2009

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	2,295,780	6,147,160	4,500,000	0	-1,852	13,317,118	0	13,317,118
Taxable	0	1,242,714	5,532,444	4,050,000	0	-1,852	11,063,025	0	11,063,025
Homestead Credits									13

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	4,323,320	8,995,650	8,995,650	0	0

FY 2023 TIF Revenue Received: 249,933

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR (07043)
 TIF Taxing District Name: CEDAR FALLS CITY AG/CEDAR FALLS SCH/NORTHERN CEDAR FALLS INDUSTRIAL PARK UR INCR
 TIF Taxing District Inc. Number: 070296
 TIF Taxing District Base Year: 2008
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	10/2009

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	133,860	0	0	0	0	0	133,860	0	133,860
Taxable	119,190	0	0	0	0	0	119,190	0	119,190
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	139,000	0	0	0	0

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR (07043)
 TIF Taxing District Name: CEDAR FALLS CITY/CEDAR FALLS SCH CEDAR FALLS IND PKS AMD 5-UNIF HWY 58 TIF INCR
 TIF Taxing District Inc. Number: 070310
 TIF Taxing District Base Year: 2012
 FY TIF Revenue First Received: 0
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	451,010	5,273,070	589,000	0	0	6,313,080	0	6,313,080
Taxable	0	244,133	4,745,763	530,100	0	0	5,519,996	0	5,519,996
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	5,948,790	364,290	364,290	0	0

FY 2023 TIF Revenue Received: 21,470

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR (07043)
 TIF Taxing District Name: CEDAR FALLS CITY/CEDAR FALLS SCH/CEDAR FALLS UNIF HWY 58 AMD4 INCR
 TIF Taxing District Inc. Number: 070372
 TIF Taxing District Base Year: 2017
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	0	0	0	0	0

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name:	CEDAR FALLS (07G046)
Urban Renewal Area:	CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR (07043)
TIF Taxing District Name:	CEDAR FALLS TWP/DIKE-NEW HARTFORD SCH/CEDAR FALLS IND PKS UNIF HWY 58 AMD5 INCR
TIF Taxing District Inc. Number:	070398
TIF Taxing District Base Year:	2018
FY TIF Revenue First Received:	
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	502,140	0	0	0	0	502,140	0	502,140
Taxable	0	271,810	0	0	0	0	271,810	0	271,810
Homestead Credits									2

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	358,600	143,540	143,540	0	0

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name:	CEDAR FALLS (07G046)
Urban Renewal Area:	CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR (07043)
TIF Taxing District Name:	CEDAR FALLS CITY/CEDAR FALLS SCH/CEDAR FALLS IND PKS UNIF HWY58 TIF AMD5 INCREM
TIF Taxing District Inc. Number:	070404
TIF Taxing District Base Year:	2018
FY TIF Revenue First Received:	
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	516,367	0	0	0	-463	515,904	0	515,904
Taxable	0	279,510	0	0	0	-463	279,047	0	279,047
Homestead Credits									5

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	409,950	106,417	106,417	0	0

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR (07043)
 TIF Taxing District Name: CEDAR FALLS CITY/DIKE NEW HARTFORD SCH/CEDAR FALLS IND PKS UNIF HWY58 TIF AMD5 INCREM
 TIF Taxing District Inc. Number: 070408
 TIF Taxing District Base Year: 2018
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	0	0	0	0	0

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR (07043)
 TIF Taxing District Name: CEDAR FALLS CITY AG/DIKE NEW HARTFORD SCH/CEDAR FALLS IND PKS UNIF HWY58 TIF AMD5 INCREM
 TIF Taxing District Inc. Number: 070410
 TIF Taxing District Base Year: 2018
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	112,270	0	0	0	0	0	112,270	0	112,270
Taxable	99,966	0	0	0	0	0	99,966	0	99,966
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	167,050	0	0	0	0

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR (07043)
 TIF Taxing District Name: CEDAR FALLS CITY AG/CEDAR FALLS SCH/CEDAR FALLS IND PKS UNIF HWY58 TIF AMD5 INCREM
 TIF Taxing District Inc. Number: 070418
 TIF Taxing District Base Year: 2018
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	206,730	0	0	0	0	0	206,730	0	206,730
Taxable	184,076	0	0	0	0	0	184,076	0	184,076
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	313,690	0	0	0	0

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: CEDAR FALLS UNIFIED HWY 58 CORRIDOR UR (07043)
 TIF Taxing District Name: CEDAR FALLS EXEMPT/CEDAR FALLS SCH/CF IND PKS UNIF HWY 58 TIF AMD5 INCREM
 TIF Taxing District Inc. Number: 070423
 TIF Taxing District Base Year: 2018
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	1,549,123	0	0	0	-1,389	1,547,734	0	1,547,734
Taxable	0	838,543	0	0	0	-1,389	837,154	0	837,154
Homestead Credits									5

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	1,229,850	319,273	319,273	0	0

FY 2023 TIF Revenue Received: 0

Urban Renewal Area Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: SOUTH CEDAR FALLS UR
 UR Area Number: 07048

UR Area Creation Date: 06/2018

UR Area Purpose: The purpose of this urban renewal area is to provide opportunities, incentives, and sites to promote economic development, including new and expanded industrial and commercial development.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
CEDAR FALLS CITY/CEDAR FALLS SCH/SOUTH CEDAR FALLS URBAN RENEWAL TIF INCR	070373	070374	2,401,045
CEDAR FALLS CITY AG/CEDAR FALLS SCH/SOUTH CEDAR FALLS UR INCR	070375	070376	0
CEDAR FALLS CITY/HUDSON SCH/SOUTH CEDAR FALLS URBAN RENEWAL TIF INCR	070377	070378	2,660,233
CEDAR FALLS CITY AG/HUDSON SCH/SOUTH CEDAR FALLS UR INCR	070379	070380	0

Urban Renewal Area Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	330,370	1,029,410	30,217,370	0	0	-1,852	35,871,828	0	35,871,828
Taxable	294,165	557,221	27,195,633	0	0	-1,852	30,784,205	0	30,784,205
Homestead Credits									2

TIF Sp. Rev. Fund Cash Balance as of 07-01-2022: 0 0 **Amount of 07-01-2022 Cash Balance Restricted for LMI**

TIF Revenue:	151,914
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
Total Revenue:	151,914

Rebate Expenditures:	0
Non-Rebate Expenditures:	151,914
Returned to County Treasurer:	0
Total Expenditures:	151,914

TIF Sp. Rev. Fund Cash Balance as of 06-30-2023: 0 0 **Amount of 06-30-2023 Cash Balance Restricted for LMI**

Projects For SOUTH CEDAR FALLS UR

Ridgeway Reconstruction

Description:	Ridgeway Reconstruction
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Gibson Property

Description:	Master Plan Gibson Property
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	Yes

Gateway Business Park

Description:	Gateway Business Park
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	Yes

Cyber Lane

Description:	Cyber Lane
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Miscellaneous

Description:	Miscellaneous
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

Hudson Rd & Ridgeway Int

Description:	Hudson Rd & Ridgeway Int
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For SOUTH CEDAR FALLS UR

Bond Fund

Debt/Obligation Type:	Internal Loans
Principal:	344,807
Interest:	0
Total:	344,807
Annual Appropriation?:	No
Date Incurred:	03/14/2019
FY of Last Payment:	2024

Street Repair Fund

Debt/Obligation Type:	Internal Loans
Principal:	105,424
Interest:	0
Total:	105,424
Annual Appropriation?:	No
Date Incurred:	02/06/2020
FY of Last Payment:	2024

Economic Development Fund

Debt/Obligation Type:	Internal Loans
Principal:	9,890
Interest:	0
Total:	9,890
Annual Appropriation?:	No
Date Incurred:	03/14/2019
FY of Last Payment:	2024

Non-Rebates For SOUTH CEDAR FALLS UR

TIF Expenditure Amount:	101,291
Tied To Debt:	Street Repair Fund
Tied To Project:	Ridgeway Reconstruction
TIF Expenditure Amount:	5,006
Tied To Debt:	Economic Development Fund
Tied To Project:	Miscellaneous
TIF Expenditure Amount:	45,617
Tied To Debt:	Bond Fund
Tied To Project:	Cyber Lane
TIF Expenditure Amount:	0
Tied To Debt:	Bond Fund
Tied To Project:	Hudson Rd & Ridgeway Int

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: SOUTH CEDAR FALLS UR (07048)
 TIF Taxing District Name: CEDAR FALLS CITY/CEDAR FALLS SCH/SOUTH CEDAR FALLS URBAN RENEWAL TIF INCR
 TIF Taxing District Inc. Number: 070374
 TIF Taxing District Base Year: 2018
 FY TIF Revenue First Received: 0
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	941,060	15,559,880	0	0	0	16,500,940	0	16,500,940
Taxable	0	509,398	14,003,892	0	0	0	14,513,290	0	14,513,290
Homestead Credits									2

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	3,256,120	13,244,820	2,401,045	10,843,775	300,261

FY 2023 TIF Revenue Received: 76,520

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: SOUTH CEDAR FALLS UR (07048)
 TIF Taxing District Name: CEDAR FALLS CITY AG/CEDAR FALLS SCH/SOUTH CEDAR FALLS UR INCR
 TIF Taxing District Inc. Number: 070376
 TIF Taxing District Base Year: 2018
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	84,990	0	0	0	0	0	84,990	0	84,990
Taxable	75,676	0	0	0	0	0	75,676	0	75,676
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	166,660	0	0	0	0

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: SOUTH CEDAR FALLS UR (07048)
 TIF Taxing District Name: CEDAR FALLS CITY/HUDSON SCH/SOUTH CEDAR FALLS URBAN RENEWAL TIF INCR
 TIF Taxing District Inc. Number: 070378
 TIF Taxing District Base Year: 2018
 FY TIF Revenue First Received: 0
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	88,350	14,657,490	0	0	-1,852	19,040,518	0	19,040,518
Taxable	0	47,823	13,191,741	0	0	-1,852	15,976,750	0	15,976,750
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	4,367,700	14,674,670	2,660,233	12,014,437	340,678

FY 2023 TIF Revenue Received: 75,394

TIF Taxing District Data Collection

Local Government Name: CEDAR FALLS (07G046)
 Urban Renewal Area: SOUTH CEDAR FALLS UR (07048)
 TIF Taxing District Name: CEDAR FALLS CITY AG/HUDSON SCH/SOUTH CEDAR FALLS UR INCR
 TIF Taxing District Inc. Number: 070380
 TIF Taxing District Base Year: 2018
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	245,380	0	0	0	0	0	245,380	0	245,380
Taxable	218,489	0	0	0	0	0	218,489	0	218,489
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	479,850	0	0	0	0

FY 2023 TIF Revenue Received: 0



DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

CITY OF CEDAR FALLS, IOWA
220 CLAY STREET
CEDAR FALLS, IOWA 50613
319-273-8600
FAX 319-268-5126

INTEROFFICE MEMORANDUM

TO: Mayor Green & City Council Members
FROM: Jennifer Rodenbeck, Director of Finance & Business Operations
DATE: October 16, 2023
SUBJECT: Tax Increment Financing (TIF) Certification

Certification: Attached is a resolution authorizing the certification of the City's five active TIF districts. Also attached are the required state forms for each district that will need to be filed with Black Hawk County. The certification is for expenses incurred in the College Hill, Downtown, Pinnacle Prairie, Southern, and Unified urban renewal areas.

Inter-fund Loans: You will also note that attached to this information are several resolutions creating inter-fund loans between various funds in the city that have cash flowed these TIF projects. We learned from the State a few years ago that we are required to pass these resolutions in order to create a formal "debt" agreement that can allow these TIF expenses to be reimbursed from the TIF district.

If you have any questions regarding the certification or TIF information, please feel free to contact me.

RESOLUTION NO. _____**RESOLUTION AUTHORIZING CERTIFICATION OF ELIGIBLE EXPENSES FOR REIMBURSEMENT FROM THE COLLEGE HILL, DOWNTOWN, PINNACLE PRAIRIE, SOUTH CEDAR FALLS, AND UNIFIED TAX INCREMENT FINANCING REVENUES**

WHEREAS, the City of Cedar Falls has legally created Tax Increment Financing Districts in its College Hill, Downtown, Pinnacle Prairie, South Cedar Falls, and Unified areas; and

WHEREAS, the City of Cedar Falls including the Cedar Falls Utilities have expended funds to construct infrastructure improvements within and benefiting each of the Tax Increment Districts; and

WHEREAS, the City Council intends to certify to Black Hawk County and the State of Iowa that the attached expenses have been incurred and are legally eligible to be reimbursed from revenues generated by each respective Tax Increment Financing District;

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

1. That the City Council of the City of Cedar Falls, Iowa, finds that the attached listing of expenses are eligible to be reimbursed from Tax Increment Financing District (TIF) revenues.
2. That the City of Cedar Falls and the Cedar Falls Utilities (a legal entity of the City of Cedar Falls as provided by State Code) have financed the cost of the listed expenditures which have paid for land, loans, services or infrastructure from various revenue sources.
3. All infrastructure construction, land acquisition, professional services (legal, financial, inspection, survey and engineering), financing expenses, economic development loan and incentive expenditures certified for reimbursement are eligible activities cited by the City's respective Urban Renewal Area Plans for the Cedar Falls College Hill, Downtown, Pinnacle Prairie, South Cedar Falls, and Unified areas. The eligible activities are specifically noted in each plan within the "Type of Proposed Renewal Actions" section.
4. The City Council and the Utilities Trustees authorized the advancing of these financial resources to construct the necessary infrastructure, purchase land, design & inspect public improvements, extend economic development loans & incentives, incur interest expenses on advances and professional fees (legal, financial and engineering) that enhance development within each of the respective TIF districts.
5. The City's Director of Finance & Business Operations is directed to file the appropriate forms with Black Hawk County and the State of Iowa that duly certify the attached list of improvements as TIF district obligations that are to be repaid from TIF revenues from the respective district for which the obligation was incurred.

6. Upon receipt of the TIF property tax reimbursement annually from Black Hawk County for financing the TIF improvements, which were duly certified; the Director of Finance & Business Operations is directed to deposit the funds reimbursed into the accounts that advanced the financing for the initial expenditure.

ADOPTED this 6th day of November 2023.

Robert M. Green, Mayor

ATTEST:

Kim Kerr, CMC, City Clerk

**CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS
CERTIFICATION TO COUNTY AUDITOR**

**Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area**

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls College Hill

Urban Renewal Area Number: 07042 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: \$ 2,531,591

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this 6th day of November, 2023

Signature of Authorized Official

319-273-8600
Telephone

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls College Hill

Urban Renewal Area Number: 07042 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
1. Parking Lot Improvement	4/18/22	7,784
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
2. Olive Street Box Culvert Replace the 2 span slab bridge with a twin 10x8 box culvert	01/04/21	2,462,834
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
3. 917 W 23rd Street Project Rebate to CV Commercial	05/02/16	43,152
<input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
4. 2125 College Street Project Rebate to Zheng Development	12/08/17	17,821
<input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
5.		
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 2.

Total For City TIF Form 1.1 Page 1: 2,531,591

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

CITY OF CEDAR FALLS COLLEGE HILL TIF PROJECT CERTIFIED WITH THE COUNTY		
PROJECT	DATE CERTIFIED	AMOUNT CERTIFIED
Legal Fees	11/11	\$8,158.68
Legal Fees	11/12	\$6,539.28
Legal Fees	11/13	\$1,294.96
Legal Fees	11/15	\$5,355.01
Administrative Costs	11/15	\$7,462.24
Legal Fees	11/16	\$296.00
Administrative Costs	11/16	\$3,321.13
Administrative Costs	11/17	\$2,852.43
CV Commercial	11/17	\$12,363.00
CV Commercial	11/17	\$16,374.93
CV Commercial	11/19	\$33,912.22
CV Commercial	11/19	\$25,352.06
CV Commercial	11/20	\$29,400.95
CV Commercial	11/20	\$18,375.29
CV Commercial	11/20	\$13,436.40
Zheng Development	11/20	\$12,618.66
Legal Fees	11/20	\$2,134.11
College Hill Visioning	11/20	\$5,000.00
Surveillance Cameras	11/20	\$98,141.80
CV Commercial	11/21	\$36,859.61
CV Commercial	11/21	\$19,332.58
Zheng Development	11/21	\$13,990.55
Parking Lot Signage	11/21	\$5,000.00
CV Commercial	11/22	\$37,493.12
Zheng Development	11/22	\$16,472.26
Olive St. Box Culvert	11/22	\$347,836.60
Parking Lot Improvements	11/22	\$148,253.27
CV Commercial	11/23	\$43,151.67
Zheng Development	11/23	\$17,821.00
Olive St. Box Culvert	11/23	\$2,462,834.64
Parking Lot Improvements	11/23	\$7,783.86
TOTAL		\$3,459,218.31

COLLEGE HILL TIF REVENUES RECEIVED	
TIF REVENUES - OCT., 2023	\$451,389.83

COLLEGE HILL TIF REVENUES - ESTIMATED	
TIF REVENUES - NOV., 2023 - JUNE, 2024	\$171,955.77

COLLEGE HILL TIF BALANCE	
COLLEGE HILL TIF BALANCE	\$2,835,872.71

**CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS
CERTIFICATION TO COUNTY AUDITOR
Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area**

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls Pinnacle Prairie

Urban Renewal Area Number: 07039 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: \$ 398,215

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this 6th day of November, 2023

Signature of Authorized Official Telephone 319-273-8600

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls Pinnacle Prairie

Urban Renewal Area Number: 07039 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
1. <u>Prairie Parkway/Viking Road</u> <u>Intersection improvements at Prairie Parkway & Viking Road</u> <input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.	<u>12/20/21</u>	<u>4,567</u>
2. <u>Pinnacle Prairie Roundabout</u> <u>Intersection improvements at Prairie Parkway</u> <input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.	<u>12/20/21</u>	<u>393,648</u>
3. _____ _____ _____ _____ <input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.	_____	_____
4. _____ _____ _____ _____ <input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.	_____	_____
5. _____ _____ _____ _____ <input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.	_____	_____

If more indebtedness entry lines are needed continue to Form 1.1 Page 2.

Total For City TIF Form 1.1 Page 1: 398,215

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

CITY OF CEDAR FALLS PINNACLE PRAIRIE TIF PROJECT CERTIFIED WITH THE COUNTY		
PROJECT	DATE CERTIFIED	AMOUNT CERTIFIED
Legal Fees	11/10	\$3,079.90
Adjustment per BHC not to collect small amount		(\$79.13)
Water Mains	11/12	\$4,747.79
Prairie Parkway Extension	11/13	\$113,342.11
Legal Fees	11/13	\$2,539.44
Prairie Parkway Extension	11/14	\$1,750,949.77
Project Staff Costs	11/14	\$12,995.87
Legal Fees	11/14	\$12,980.63
Prairie Parkway Extension	11/15	\$448,303.90
Project Staff Costs	11/15	\$5,073.56
Legal Fees	11/15	\$1,151.26
Administrative Costs	11/15	\$3,054.48
Prairie Parkway Extension	11/16	\$726.00
Prairie Parkway Viking	11/16	\$771.17
Legal Fees	11/16	\$944.50
Administrative Costs	11/16	\$3,810.33
Gas Mains	11/16	\$29,951.73
Prairie Parkway Viking	11/17	\$6,334.72
Legal Fees	11/17	\$1,013.50
Administrative Costs	11/17	\$1,283.47
Gas Mains	11/17	\$19,681.59
Electric Lines	11/17	\$60,865.48
Prairie Parkway Viking	11/18	\$2,321.04
Electric Lines	11/18	\$34,317.08
Prairie Parkway Viking	11/19	\$1,464.63
Electric Lines	11/19	\$110,556.77
Prairie Parkway Landscaping	11/20	\$24,858.62
Landscaping Designs	11/21	\$7,900.00
Prairie Parkway Viking	11/22	\$38,191.36
Pinnacle Roundabout	11/22	\$28,674.18
Prairie Parkway Viking	11/23	\$4,567.00
Pinnacle Roundabout	11/23	\$393,648.29
TOTAL		\$3,130,021.04

PINNACLE PRAIRIE TIF REVENUES RECEIVED	
TIF REVENUES - OCT., 2023	\$2,694,489.43

PINNACLE PRAIRIE TIF REVENUES - ESTIMATED	
TIF REVENUES - NOV., 2023 - JUNE, 2024	\$36,422.39

PINNACLE PRAIRIE TIF BALANCE	
PINNACLE PRAIRIE TIF BALANCE	\$399,109.22

**CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS
CERTIFICATION TO COUNTY AUDITOR**

**Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area**

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls South Cedar Falls

Urban Renewal Area Number: 07048 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: \$ 305,060

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this 6th day of November, 2023

Signature of Authorized Official Telephone 319-273-8600

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls South Cedar Falls

Urban Renewal Area Number: 07048 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
1. Miscellaneous Miscellaneous costs related to urban renewal area	11/6/23	5,604
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
2. Cyber Lane Extension Costs associated with infrastructure	02/01/21	18,637
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
3. Hudson Rd & Ridgeway Avenue Intersection Improvements at Hudson Road & Ridgeway Avenue	12/20/21	280,819
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
4.		
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
5.		
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 2.

Total For City TIF Form 1.1 Page 1: 305,060

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

CITY OF CEDAR FALLS SOUTH CEDAR FALLS TIF PROJECTS CERTIFIED WITH THE COUNTY		
PROJECT	DATE CERTIFIED	AMOUNT CERTIFIED
Master Plan	11/19	\$130,265.70
Miscellaneous	11/19	\$7,885.92
Master Plan	11/20	\$6,654.30
Ridgeway Avenue	11/20	\$290,326.77
Gateway Business Park	11/20	\$156,950.95
Cyber Lane	11/20	\$116,566.62
Miscellaneous	11/20	\$4,860.00
Ridgeway Avenue	11/21	\$93,221.60
Cyber Lane	11/21	\$45,616.61
Miscellaneous	11/21	\$5,006.00
Hudson Rd & Ridgeway Int	11/22	\$25,748.14
Cyber Lane	11/22	\$273,442.01
Miscellaneous	11/22	\$4,884.00
Hudson Rd & Ridgeway Int	11/23	\$280,818.47
Cyber Lane	11/23	\$18,637.14
Miscellaneous	11/23	\$5,604.00
TOTAL		\$1,466,488.23

SOUTH CEDAR FALLS TIF REVENUES RECEIVED	
TIF REVENUES - OCT., 2023	\$1,021,622.01

SOUTH CEDAR FALLS TIF REVENUES - ESTIMATED	
TIF REVENUES - NOV., 2023 - JUNE, 2024	\$149,804.15

SOUTH CEDAR FALLS TIF BALANCE	
SOUTH CEDAR FALLS TIF BALANCE	\$295,062.07

**CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS
CERTIFICATION TO COUNTY AUDITOR
Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area**

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls Urban TIF

Urban Renewal Area Number: 07019 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: \$ 2,338,825

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this 6th day of November, 2023

Signature of Authorized Official

319-273-8600
Telephone

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls Urban TIF

Urban Renewal Area Number: 07019 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
1. <u>River Place Development - Downtown Development</u> <u>Property Tax Rebate in accordance with developmental agreement</u> 	<u>07/16/12</u>	<u>738,402</u>
<input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
2. <u>River Place Development - 302 Main Street</u> <u>Property Tax Rebate in accordance with developmental agreement</u> 	<u>12/16/19</u>	<u>203,470</u>
<input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
3. <u>Linderbaum - 115 E 2nd Street</u> <u>Property Tax Rebate in accordance with developmental agreement</u> 	<u>08/01/16</u>	<u>3,604</u>
<input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
4. <u>Panther Builders - 616 Clay Street</u> <u>Property Tax Rebate in accordance with developmental agreement</u> 	<u>09/21/20</u>	<u>13,712</u>
<input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
5. <u>Arabella - 200 W. 1st St</u> <u>Property Tax Rebate in accordance with developmental agreement</u> 	<u>11/20/17</u>	<u>137,697</u>
<input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 2.

Total For City TIF Form 1.1 Page 1: 1,096,885

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls Urban TIF

Urban Renewal Area Number: 07019 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
6. <u>Main Street Reconstruction</u> <u>Costs associated with the Main Street Reconstruction project - 6th & 7th</u> <u>street portions</u>	<u>12/19/22</u>	<u>1,205,618</u>
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
7. <u>Streetscape</u> <u>Costs associated with the new streetscape and brick replacement project</u>	<u>05/06/19</u>	<u>36,322</u>
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
8. _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
9. _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
10. _____ _____ _____	_____	_____
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 3.

Total For City TIF Form 1.1 Page 2: 1,241,940

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

CITY TIF FORM 3

TIF INDEBTEDNESS HAS BEEN REDUCED BY REASON OTHER THAN APPLICATION OF TIF INCREMENT TAX RECEIVED FROM THE COUNTY TREASURER CERTIFICATION TO COUNTY AUDITOR Use One Certification Per Urban Renewal Area

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls Urban TIF

Urban Renewal Area Number: 07019 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above, the City has reduced previously certified indebtedness, by reason other than application of TIF increment tax received from the County Treasurer, by the total amount as shown below.

Provide sufficient detail so that the County Auditor will know how to specially administer your request. For example, you could have multiple indebtedness certifications in the Urban Renewal Area, and the County Auditor would need to know which particular indebtedness certification(s) to reduce. If rebate agreements are involved with a reduction, and the County has segregated the rebate property into separate TIF Increment taxing districts, provide the five-digit county increment taxing district numbers for reference.

Table with 2 columns: Individual TIF Indebtedness Type/Description/Details and Amount Reduced. Includes entry for Streetscape - Reimbursements from Grant Funds reduced expenses certified with amount 310,446 and a total reduction of 310,446.

Dated this 6th day of November, 2023

Signature of Authorized Official Telephone 319-273-8600

**SPECIFIC DOLLAR REQUEST FOR AVAILABLE TIF INCREMENT TAX FOR NEXT FISCAL YEAR
CERTIFICATION TO COUNTY AUDITOR**

**Due To County Auditor By December 1 Prior To The Fiscal Year
Where Less Than The Legally Available TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area**

City: Cedar Falls County: Black Hawk County

Urban Renewal Area Name: Cedar Falls Urban TIF

Urban Renewal Area Number: 07019 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the next fiscal year and for the Urban Renewal Area within the City and County named above, the City requests less than the maximum legally available TIF increment tax as detailed below.

Provide sufficient detail so that the County Auditor will know how to specifically administer your request. For example you may have multiple indebtedness certifications in an Urban Renewal Area, and want the maximum tax for rebate agreement property that the County has segregated into separate taxing districts, but only want a portion of the available increment tax from the remainder of the taxing districts in the Area.

Specific Instructions To County Auditor For Administering The Request That This Urban Renewal Area Generate Less Than The Maximum Available TIF Increment Tax:	Amount Requested:
Please certify the estimated maximum amount less \$500,00 of increment revenue	-500,000

Dated this 6th day of November, 2023

Signature of Authorized Official

Telephone

CITY OF CEDAR FALLS DOWNTOWN TIF PROJECTS CERTIFIED WITH THE COUNTY		
PROJECT	DATE CERTIFIED	AMOUNT CERTIFIED
Flood Levy	11/00	\$0.00
State Street Land Acquisition	11/01	\$161,234.00
Community Center	11/02	\$92,650.80
Community Center	11/03	\$726,800.16
Acquisition Costs	11/03	\$12,112.41
Black Hawk Hotel	11/03	\$117,000.00
Electric Transformers	11/03	\$184,682.77
Electric Line Extensions	11/03	\$296,183.62
Street Lighting	11/03	\$8,551.00
Communication Service	11/03	\$58,449.21
Gas Service	11/03	\$601,750.78
Water Service	11/03	\$68,317.75
State Street Land Acquisition	11/04	\$1,200.00
Community Center	11/04	(\$54,607.51)
Community Center	11/05	(\$16,435.54)
State Street Land Acquisition	11/05	\$74,507.90
Electrical Line Extensions	11/05	\$14,042.00
Water Service	11/05	\$84,458.00
Communication Service	11/06	\$12,927.50
State Street Development	11/07	\$35,015.04
Electric Line Extensions	11/07	\$8,230.05
Electric Transformers	11/07	\$9,462.66
Gas Main & Services	11/07	\$289.66
Water Mains	11/07	\$3,498.92
Railroad Crossings	11/07	\$408,903.91
Downtown Streetscape	11/08	\$1,338,166.43
Electric Line Extensions	11/08	\$98,048.45
Electric Transformers	11/08	\$18,013.24
Gas Main & Services	11/08	\$443.97
Communication Service	11/08	\$7,448.12
Railroad Crossings	11/08	(\$26,189.72)
Washington Street	11/10	\$498,793.86
State Street	11/10	\$329,502.30
Downtown Streetscape	11/10	\$31,937.70
Electric Line Extensions	11/10	\$244,156.67
Gas Main & Services	11/10	\$4,605.66
Communication Service	11/10	\$33,823.35
Streetscape Maintenance	11/11	\$1,535.18
State Street	11/11	\$468,223.48
Broom Factory	11/11	\$4,092.63
Treatment Facility	11/11	\$244,967.00
Electric Transformers	11/11	\$17,577.66
Gas Main & Services	11/11	\$212.77
Water Mains	11/11	\$181,620.14
Communication Service	11/11	\$24,058.62
State Street	11/12	(\$42,223.13)

River Place Development	11/12	\$74,679.21
Treatment Facility	11/12	\$3,755,033.00
Street Lighting	11/12	\$21,406.50
Electric Transformers	11/12	\$80,369.00
Communication Fiber	11/12	\$96,599.77
River Place Development	11/13	\$4,560.78
Administrative Costs	11/13	\$5,526.00
Electric Transformers	11/13	\$35,725.27
Electric Line Extensions	11/13	\$43,346.56
Communication Service	11/13	\$5,362.68
River Place Development	11/14	\$78.00
Annex	11/14	\$737.00
Legal Fees	11/14	\$11,203.60
Electric Line Extensions	11/14	\$30,808.84
Administrative Costs	11/14	\$26,133.19
River Place Development	11/15	\$1,927.50
Annex	11/15	\$395.00
Administrative Costs	11/15	\$18,679.32
Legal Fees - River Place Dev	11/16	\$6,288.66
River Place Rebate	11/16	\$43,791.91
Legal Fees	11/16	\$1,908.11
Miscellaneous	11/16	\$154.03
Administrative Costs	11/16	\$8,920.89
Gas Main & Services	11/16	\$13,501.79
Electric Line Extensions	11/16	\$29,531.66
Water Mains	11/16	\$190,952.78
River Place Rebate	11/17	\$148,981.04
Legal Fees	11/17	\$277.00
Administrative Costs	11/17	\$4,651.28
Electric Line Extensions	11/17	\$103,940.10
River Place Rebate	11/18	\$164,642.73
Annex Rebate	11/18	\$7,320.26
Administrative Costs	11/18	\$1,262.50
River Place	11/18	\$3,282.22
Mill Race	11/18	\$37,879.36
River Place Rebate	11/19	\$243,819.63
Annex Rebate	11/19	\$9,089.60
Administrative Costs	11/19	\$872.29
Mill Race	11/19	\$33,000.00
Peter Melendy Park	11/19	\$16,729.81
100 Block Alley	11/19	\$71,476.18
Streetscape	11/19	\$173,579.68
Downtown Visioning	11/19	\$45,962.69
River Place Rebate	11/20	\$404,663.00
Annex Rebate	11/20	\$8,887.32
Legal Fees - River Place Dev	11/20	\$15,259.00
Mill Race	11/20	\$33,000.00
Streetscape	11/20	\$2,279,799.47
Downtown Visioning	11/20	\$18,985.00
Parking Improvements	11/20	\$12,258.98
115 E 2nd St. Rebate	11/20	\$3,755.31
River Place Rebate	11/21	\$591,217.50
Annex Rebate	11/21	\$10,167.50
Legal Fees - River Place Dev	11/21	\$1,251.00
Alley	11/21	\$229,831.00

Streetscape	11/21	\$1,563,159.16
Peter Melendy Park	11/21	\$274,944.99
Parking Improvements	11/21	\$728,889.48
115 E 2nd St. Rebate	11/21	\$3,880.76
Cameras	11/21	\$122,063.35
Legal Fees	11/21	\$2,393.36
River Place Rebate	11/22	\$690,326.94
Annex Rebate	11/22	\$10,145.83
115 E 2nd St. Rebate	11/22	\$3,872.49
616 Clay St. Rebate	11/22	\$12,673.93
200 W. 1st St. Rebate	11/22	\$96,572.86
Streetscape	11/22	\$675,731.66
Legal Fees	11/22	\$93.00
River Place Rebate	11/23	\$738,401.94
River Place Rebate (302 Main)	11/23	\$203,470.17
115 E 2nd St. Rebate	11/23	\$3,603.66
616 Clay St. Rebate	11/23	\$13,711.66
200 W. 1st St. Rebate	11/23	\$137,696.78
Streetscape	11/23	(\$274,123.82)
Main Street	11/23	\$1,205,618.12
TOTAL		\$21,784,628.29

CITY OF CEDAR FALLS DOWNTOWN TIF DEBT CERTIFIED WITH THE COUNTY		
DEBT OBLIGATION	DATE CERTIFIED	AMOUNT CERTIFIED
1997 GO Bonds	11/00	\$496,726.00
1998 GO Bonds	11/00	\$1,363,226.00
2004 GO Bonds	11/05	\$88,836.91
2004 GO Bonds - Additional	11/06	\$7,177.87
Refunding of 97 & 98	11/06	(\$1,859,952.00)
2006A Bonds Refunded 97 & 98	11/06	\$1,556,392.07
Refunding of 04 Bonds	11/10	(\$96,014.78)
2010 Bonds	11/10	\$95,439.91
Refunding of 06 Bonds	11/12	(\$1,556,392.07)
2012 Notes	11/12	\$1,518,880.17
TOTAL		\$1,614,320.08

DOWNTOWN TIF REVENUES RECEIVED	
TIF REVENUES - OCT., 2023	\$19,256,462.01

DOWNTOWN TIF REVENUES - ESTIMATED	
TIF REVENUES - NOV., 2023 - JUNE, 2024	\$1,110,879.77

DOWNTOWN TIF BALANCE	
DOWNTOWN TIF BALANCE	\$3,031,606.59

**CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS
CERTIFICATION TO COUNTY AUDITOR
Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area**

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls Unified

Urban Renewal Area Number: 07043 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: \$ 5,678,543

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this 6th day of November, 2023

Signature of Authorized Official

319-273-8600

Telephone

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls Unified

Urban Renewal Area Number: 07043 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
1. RBJB Property tax rebate to RBJB - 1024 Nordic Drive 	08/03/15	8,747
<input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
2. Six Kids Property tax rebate to Six Kids - 1304 Technology Parkway 	06/20/16	14,374
<input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
3. Martin Realty Property tax rebate to Martin Realty - 6623 Chancellor Drive 	03/18/18	4,142
<input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
4. SDC Real Estate Property tax rebate to SDC Real Estate - 1225 Rail Way 	01/20/20	19,997
<input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
5. Standard Distribution Property tax rebate to Standard Distribution - 317 Savannah Park Road 	01/20/20	27,320
<input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 2.

Total For City TIF Form 1.1 Page 1: 74,580

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls Unified

Urban Renewal Area Number: 07043 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
6. Six Kids <u>Property tax rebate to Six Kids - 1402 Technology Parkway</u> <input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.	<u>10/1/18</u>	<u>52,859</u>
7. West Viking Road Reconstruction <u>Street infrastructure - Design and construction costs</u> <input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.	<u>12/02/19</u>	<u>86,559</u>
8. Industrial Park Expansion <u>Street infrastructure design and construction</u> <input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.	<u>03/18/19</u>	<u>4,542,016</u>
9. North Industrial Park Miscellaneous <u>Railroad insurance</u> <input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.	<u>05/24/10</u>	<u>28,712</u>
10. Legal Fees <u>Legal fees, appraisals, recording, & abstract fees associated with Unified urban renewal area.</u> <input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.	<u>11/6/23</u>	<u>3,586</u>

If more indebtedness entry lines are needed continue to Form 1.1 Page 3.

Total For City TIF Form 1.1 Page 2: 4,713,732

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls Unified

Urban Renewal Area Number: 07043 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
11. Communication Utility Costs associated with expansion of communication services _____ _____ _____	09/18/23	149,214
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
12. Land Acquisition Costs associated with the purchase of the property at 2603 S. Union Road _____ _____ _____	04/17/23	346,000
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
13. Land Acquisition Costs associated with the purchase of the property at 2617 S. Union Road _____ _____ _____	11/07/22	395,017
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
14. _____ _____ _____ _____		
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
15. _____ _____ _____ _____		
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 4.

Total For City TIF Form 1.1 Page 3: 890,231

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

**TIF INDEBTEDNESS HAS BEEN REDUCED BY REASON OTHER THAN APPLICATION OF
TIF INCREMENT TAX RECEIVED FROM THE COUNTY TREASURER
CERTIFICATION TO COUNTY AUDITOR
Use One Certification Per Urban Renewal Area**

City: Cedar Falls County: Black Hawk

Urban Renewal Area Name: Cedar Falls Unified

Urban Renewal Area Number: 07043 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above, the City has reduced previously certified indebtedness, by reason other than application of TIF increment tax received from the County Treasurer, by the total amount as shown below.

Provide sufficient detail so that the County Auditor will know how to specially administer your request. For example, you could have multiple indebtedness certifications in the Urban Renewal Area, and the County Auditor would need to know which particular indebtedness certification(s) to reduce. If rebate agreements are involved with a reduction, and the County has segregated the rebate property into separate TIF Increment taxing districts, provide the five-digit county increment taxing district numbers for reference.

Individual TIF Indebtedness Type/Description/Details:	Amount Reduced:
<u>Sale of Lots in Urban Renewal Area</u>	<u>182,043</u>
<u>Total Reduction In Indebtedness For This Urban Renewal Area:</u>	<u>182,043</u>

Dated this 6th day of November, 2023

Signature of Authorized Official

319-273-8600
Telephone

CITY OF CEDAR FALLS UNIFIED TIF PROJECTS CERTIFIED WITH THE COUNTY		
PROJECT	DATE CERTIFIED	AMOUNT CERTIFIED
TOTAL - Industrial Park	Pre 2013	\$40,961,748.13
TOTAL - Northern	Pre 2013	\$1,973,814.94
Northern Industrial Park	11/13	\$283,653.46
Hwy 58 Corridor Improvements	11/13	\$14,450.48
Hwy 58 Pedestrian Bridge	11/13	\$1,006,903.87
West Viking Road	11/13	\$1,032,453.36
Miscellaneous & Legal	11/13	\$39,394.43
Bluff St. Lift Station	11/13	\$1,040,000.00
Public Works Complex	11/13	(\$964,579.39)
Commerce Drive	11/13	\$27,579.98
Kaplan University	11/13	\$80,569.00
Reel Deal	11/13	\$68,758.00
Aerial Services	11/13	\$12,705.00
Universal Industries	11/13	\$19,200.00
Target	11/13	\$623,000.00
Lot Sales	11/13	(\$166,750.00)
Electric Line Extensions	11/13	\$352,175.97
Electric Transformers	11/13	\$1,421,525.86
Gas Main & Services	11/13	\$43,686.33
Communication Fiber	11/13	\$25,700.81
Generation	11/13	\$10,226,298.17
Northern Miscellaneous	11/14	\$19,290.00
Northern LOMR	11/14	\$3,793.79
Northern Signage	11/14	\$34,050.00
Northern Industrial Park	11/14	(\$136,629.17)
West Viking Road	11/14	\$1,107,945.67
Viking Road Reconstruction	11/14	\$1,232,706.53
Hwy 58 Corridor Improvements	11/14	\$40,110.22
Hwy 58 Pedestrian Bridge	11/14	\$58,556.97
Legal Fees	11/14	\$3,674.57
EIC	11/14	\$108,801.00
Reel Deal	11/14	\$66,848.00
Aerial Services	11/14	\$12,705.00
Universal Industries	11/14	\$14,400.00
Target	11/14	\$467,000.00
Water Main & Services	11/14	\$174,969.57
Generation	11/14	\$8,254,927.46
Administrative Costs	11/14	\$40,799.73

Lot Sales	11/14	(\$76,750.00)
Northern Miscellaneous	11/15	\$40,930.00
Northern LOMR/Map	11/15	\$6,394.75
Greenhill Road	11/15	\$228,465.97
Street Restoration - Ind Park	11/15	\$356,244.93
West Viking Road	11/15	\$190,933.35
Viking Road Reconstruction	11/15	\$96,365.83
Hwy 58 Corridor Improvements	11/15	\$40,087.98
Hwy 58 Pedestrian Bridge	11/15	(\$17,765.89)
Legal Fees	11/15	\$15,243.44
EIC	11/15	\$81,806.40
Reel Deal	11/15	\$62,793.00
Aerial Services	11/15	\$12,705.00
Universal Industries	11/15	\$9,600.00
Target	11/15	\$300,877.80
Principal	11/15	\$140,871.00
Administrative Costs	11/15	\$36,457.96
Lot Sales	11/15	(\$327,020.00)
Northern Miscellaneous	11/16	\$20,755.50
Street Restoration - Ind Park	11/16	\$284,598.65
West Viking Road	11/16	\$389.30
Viking Road Reconstruction	11/16	\$81,783.51
Hwy 58 Corridor Improvements	11/16	\$17,863.73
Ind. Park Patching & Maint	11/16	\$344,160.79
Legal Fees	11/16	\$8,453.45
Miscellaneous	11/16	\$3,500.00
EIC	11/16	\$57,538.80
Reel Deal	11/16	\$132,019.99
Aerial Services	11/16	\$23,912.00
Universal Industries	11/16	\$4,800.00
Target	11/16	\$142,419.90
Principal	11/16	\$105,986.40
Administrative Costs	11/16	\$39,575.67
Land Acquisition	11/16	\$1,043,704.00
Lot Sales	11/16	\$0.00
Gas Main & Services	11/16	\$42,545.77
Electric Line Extensions	11/16	\$24,987.15
Northern Miscellaneous	11/17	\$20,905.50
University Avenue Phase III	11/17	\$145,022.53
Hwy 58 Corridor Improvements	11/17	\$4,095.49
Ind. Park Patching & Maint	11/17	\$9,525.46
Legal Fees	11/17	\$469.50
Miscellaneous	11/17	\$175.00
EIC	11/17	\$37,760.40
Reel Deal	11/17	\$130,308.07
Aerial Services	11/17	\$22,894.00

Principal	11/17	\$78,383.70
Dry Run Creek Sanitary Sewer	11/17	\$4,500,000.00
Administrative Costs	11/17	\$28,450.86
Land Acquisition	11/17	\$4,868.00
Northern Miscellaneous	11/18	\$20,755.50
University Avenue Phase III	11/18	\$3,361,595.85
Hwy 58 Corridor Improvements	11/18	\$3,896,134.23
Ind. Park Patching & Maint	11/18	\$18,914.15
Legal Fees	11/18	\$11,909.70
Land Acquisition	11/18	\$4,810.00
EIC	11/18	\$19,705.20
Reel Deal	11/18	\$14,644.80
Principal	11/18	\$54,540.00
Administrative Costs	11/18	\$14,330.36
Lot Sales	11/18	(\$88,013.00)
Northern Miscellaneous	11/19	\$20,755.50
University Avenue Phase III	11/19	(\$50,000.00)
Hwy 58 Corridor Improvements	11/19	\$3,748,333.33
Legal Fees	11/19	\$11,841.85
Principal	11/19	\$27,350.00
Industrial Park Expansion	11/19	\$61,961.35
Land Acquisition	11/19	\$4,197,445.97
Gas Main & Services	11/19	\$87,773.18
Electric Services	11/19	\$259,806.07
Water Main & Services	11/19	\$707,340.35
Communication Services	11/19	\$92,730.57
Industrial Park Expansion	11/20	\$97,905.68
University Avenue Phase III	11/20	\$89,340.91
Hwy 58 Corridor Improvements	11/20	\$3,748,333.34
Legal Fees	11/20	\$6,392.00
Six Kids	11/20	\$32,210.35
RBJB	11/20	\$71,453.07
Land Acquisition	11/20	\$6,754.00
West Viking Road	11/20	\$137,054.00
Industrial Park Expansion	11/21	\$62,182.97
Northern Miscellaneous	11/21	\$23,870.34
Legal Fees	11/21	\$20,125.91
Martin Reality	11/21	\$8,537.48
Six Kids	11/21	\$26,629.11
RBJB	11/21	\$24,306.02
Land Acquisition	11/21	\$567,822.00
West Viking Road	11/21	\$42,933.73
Industrial Park Expansion	11/22	\$3,593,108.78
Northern Miscellaneous	11/22	\$27,876.00
Legal Fees	11/22	\$5,938.00
Martin Reality	11/22	\$5,105.08

Six Kids	11/22	\$19,929.27
RBJB	11/22	\$16,169.48
Standard Distribution	11/22	\$33,669.74
SDC	11/22	\$24,645.27
Land Acquisition	11/22	\$6,916.00
West Viking Road	11/22	\$31,287.75
Lot Sales	11/23	(\$182,043.00)
Industrial Park Expansion	11/23	\$4,542,016.27
Northern Miscellaneous	11/23	\$28,712.28
Legal Fees	11/23	\$3,585.50
Martin Reality	11/23	\$4,142.31
Six Kids	11/23	\$67,232.59
RBJB	11/23	\$8,746.71
Standard Distribution	11/23	\$27,319.95
SDC	11/23	\$19,997.41
Land Acquisition	11/23	\$741,017.00
West Viking Road	11/23	\$86,558.71
Communication Services	11/23	\$149,213.96
TOTAL		\$108,907,993.31

CITY OF CEDAR FALLS UNIFIED TIF DEBT CERTIFIED WITH THE COUNTY		
DEBT OBLIGATION	DATE CERTIFIED	AMOUNT CERTIFIED
TOTAL - Industrial Park	Pre 2013	\$14,566,806.26
TOTAL - Northern	Pre 2013	\$2,094,273.29
Debt Called In		(\$268,095.79)
TOTAL		\$16,392,983.76

UNIFIED TIF REVENUES RECEIVED	
TIF REVENUES - SEPT., 1992 - OCT., 2023 - TOTAL	\$94,275,083.41

UNIFIED TIF REVENUES - ESTIMATED	
TIF REVENUES - NOV., 2023 - JUNE, 2024	\$1,920,976.81

UNIFIED TIF BALANCE	
UNIFIED TIF BALANCE	\$29,104,916.85

RESOLUTION NO. _____

**RESOLUTION APPROVING AND AUTHORIZING AN INTER-FUND LOAN
FROM THE TIF BOND FUND OF THE CITY OF CEDAR FALLS
TO THE TAX INCREMENT FINANCING (TIF) FUND OF THE CITY OF CEDAR FALLS**

WHEREAS, the TIF Bond Fund has cash flowed parking lot overlay project costs in the College Hill Urban Renewal Area; and

WHEREAS, the City has determined that the aforementioned project is an eligible TIF expenditures in the College Hill Urban Renewal area; and

WHEREAS, the City Council desires to reimburse the TIF Bond Fund for TIF revenues collected in the College Hill Urban Renewal area in the amount of Seven Thousand, Seven Hundred and Eighty-Three Dollars and Eighty-Six Cents (\$7,783.86) for this project; and

NOW THEREFORE, be it resolved by the City Council of the City of Cedar Falls, Iowa, that a TIF inter-fund loan in an amount of Seven Thousand, Seven Hundred and Eighty-Three Dollars and Eighty-Six Cents (\$7,783.86) for assisting in the completion of the this project is hereby approved and authorized in accordance with the criteria stated above; and

BE IT FURTHER RESOLVED, that this amount loaned from the TIF Bond Fund to the TIF Fund shall be repaid as the TIF revenues are collected

ADOPTED this 6th day of November 2023.

Robert M. Green, Mayor

ATTEST:

Kim Kerr, CMC, City Clerk

RESOLUTION NO. _____

RESOLUTION APPROVING AND AUTHORIZING AN INTER-FUND LOAN FROM THE STORMWATER FUND OF THE CITY OF CEDAR FALLS TO THE TAX INCREMENT FINANCING (TIF) FUND OF THE CITY OF CEDAR FALLS

WHEREAS, the Stormwater Fund has cash flowed Olive Street Box Culvert project costs in the College Hill Urban Renewal Area; and

WHEREAS, the City has determined that the aforementioned project is an eligible TIF expenditures in the College Hill Urban Renewal area; and

WHEREAS, the City Council desires to reimburse the Stormwater Fund for TIF revenues collected in the College Hill Urban Renewal area in the amount of Two Million, Four Hundred Sixty-Two Thousand, Eight Hundred and Thirty-Four Dollars and Sixty-Four Cents (\$2,462,834.64) for this project; and

NOW THEREFORE, be it resolved by the City Council of the City of Cedar Falls, Iowa, that a TIF inter-fund loan in an amount of Two Million, Four Hundred Sixty-Two Thousand, Eight Hundred and Thirty-Four Dollars and Sixty-Four Cents (\$2,462,834.64) for assisting in the completion of the this project is hereby approved and authorized in accordance with the criteria stated above; and

BE IT FURTHER RESOLVED, that this amount loaned from the Stormwater Fund to the TIF Fund shall be repaid as the TIF revenues are collected

ADOPTED this 6th day of November 2023.

Robert M. Green, Mayor

ATTEST:

Kim Kerr, CMC, City Clerk

RESOLUTION NO. _____

**RESOLUTION APPROVING AND AUTHORIZING AN INTER-FUND LOAN
FROM THE TIF BOND FUND OF THE CITY OF CEDAR FALLS
TO THE TAX INCREMENT FINANCING (TIF) FUND OF THE CITY OF CEDAR FALLS**

WHEREAS, the TIF Bond Fund has cash flowed the Prairie Parkway & Viking Road intersection improvements and the Pinnacle Prairie Round-a-bout intersection improvements; and

WHEREAS, the City has determined that the aforementioned projects are eligible TIF expenditures in the Pinnacle Prairie Urban Renewal area; and

WHEREAS, the City Council desires to reimburse the TIF Bond Fund for TIF revenues collected in the Pinnacle Prairie Urban Renewal area in the amount of Three Hundred Ninety-Eight, Two Hundred, Fifteen, Dollars, and Twenty-Nine Cents (398,215.29) for these projects; and

NOW THEREFORE, be it resolved by the City Council of the City of Cedar Falls, Iowa, that a TIF inter-fund loan in an amount of Three Hundred Ninety-Eight, Two Hundred, Fifteen, Dollars, and Twenty-Nine Cents (398,215.29) for assisting in the completion of these projects is hereby approved and authorized in accordance with the criteria stated above; and

BE IT FURTHER RESOLVED, that this amount loaned from the TIF Bond Fund to the TIF Fund shall be repaid as the TIF revenues are collected

ADOPTED this 6th day of November 2023.

Robert M. Green, Mayor

ATTEST:

Kim Kerr, CMC, City Clerk

RESOLUTION NO. _____

**RESOLUTION APPROVING AND AUTHORIZING AN INTER-FUND LOAN
FROM THE TIF BOND FUND OF THE CITY OF CEDAR FALLS
TO THE TAX INCREMENT FINANCING (TIF) FUND OF THE CITY OF CEDAR FALLS**

WHEREAS, the TIF Bond Fund has cash flowed design, construction, and administrative fees related to the Cyber Lane and Hudson & Ridgeway Avenue intersection improvements in the South Cedar Falls Urban Renewal area; and

WHEREAS, the City has determined that the aforementioned fees, payments, and project costs are eligible TIF expenditures in the South Cedar Falls Urban Renewal area; and

WHEREAS, the City Council desires to reimburse the TIF Bond Fund for TIF revenues collected in the South Cedar Falls Urban Renewal area in the amount of Two Hundred Ninety-Nine Thousand, Four Hundred and Fifty-Five Dollars and Sixty-One Cents (\$299,455.61) for these projects; and

NOW THEREFORE, be it resolved by the City Council of the City of Cedar Falls, Iowa, that a TIF inter-fund loan in an amount of Two Hundred Ninety-Nine Thousand, Four Hundred and Fifty-Five Dollars and Sixty-One Cents (\$299,455.61) for assisting in the completion of these projects is hereby approved and authorized in accordance with the criteria stated above; and

BE IT FURTHER RESOLVED, that this amount loaned from the TIF Bond Fund to the TIF Fund shall be repaid as the TIF revenues are collected

ADOPTED this 6th day of November 2023.

Robert M. Green, Mayor

ATTEST:

Kim Kerr, CMC, City Clerk

RESOLUTION NO. _____

RESOLUTION APPROVING AND AUTHORIZING AN INTER-FUND LOAN FROM THE ECONOMIC DEVELOPMENT FUND OF THE CITY OF CEDAR FALLS TO THE TAX INCREMENT FINANCING (TIF) FUND OF THE CITY OF CEDAR FALLS

WHEREAS, the Economic Development Fund has cash flowed the purchase of land and related expenses in the South Cedar Falls Urban Renewal area; and

WHEREAS, the City has determined that the aforementioned project and the related legal and administrative fees associated with the land purchase are eligible TIF expenditures in the South Cedar Falls Urban Renewal area; and

WHEREAS, the City Council desires to reimburse the Economic Development Fund for TIF revenues collected in the South Cedar Falls Urban Renewal area in the amount of Five Thousand, Six Hundred, and Four Dollars (\$5,604.00) for this project; and

NOW THEREFORE, be it resolved by the City Council of the City of Cedar Falls, Iowa, that a TIF inter-fund loan in an amount of Five Thousand, Six Hundred, and Four Dollars (\$5,604.00) for assisting in the completion of this project is hereby approved and authorized in accordance with the criteria stated above; and

BE IT FURTHER RESOLVED, that this amount loaned from the Economic Development Fund to the TIF Fund shall be repaid as the TIF revenues are collected

ADOPTED this 6th day of November 2023.

Robert M. Green, Mayor

ATTEST:

Kim Kerr, CMC, City Clerk

RESOLUTION NO. _____

RESOLUTION APPROVING AND AUTHORIZING AN INTER-FUND LOAN FROM THE STREET REPAIR FUND OF THE CITY OF CEDAR FALLS TO THE TAX INCREMENT FINANCING (TIF) FUND OF THE CITY OF CEDAR FALLS

WHEREAS, the Street Repair Fund has cash flowed construction costs, design costs, utility costs, reimbursement payments, landscaping costs, easement costs, and other various project costs related to the 6th & 7th Street portions of the Main Street Reconstruction project in the Downtown Urban Renewal area; and

WHEREAS, the City has determined that the aforementioned fees, payments, and project costs are eligible TIF expenditures in the Downtown Urban Renewal area; and

WHEREAS, the City Council desires to reimburse the Street Repair Fund for TIF revenues collected in the Downtown Urban Renewal area in the amount of One Million, Two Hundred, Five Thousand, Six Hundred, Eighteen Dollars and Twelve Cents (\$1,205,618.12) for this project; and

NOW THEREFORE, be it resolved by the City Council of the City of Cedar Falls, Iowa, that a TIF inter-fund loan in an amount of One Million, Two Hundred, Five Thousand, Six Hundred, Eighteen Dollars and Twelve Cents (\$1,205,618.12) for assisting in the completion of this project is hereby approved and authorized in accordance with the criteria stated above; and

BE IT FURTHER RESOLVED, that this amount loaned from the Street Repair Fund to the TIF Fund shall be repaid as the TIF revenues are collected

ADOPTED this 6th day of November 2023.

Robert M. Green, Mayor

ATTEST:

Kim Kerr, CMC, City Clerk

RESOLUTION NO. _____

**RESOLUTION APPROVING AND AUTHORIZING AN INTER-FUND LOAN
FROM THE TIF BOND FUND OF THE CITY OF CEDAR FALLS
TO THE TAX INCREMENT FINANCING (TIF) FUND OF THE CITY OF CEDAR FALLS**

WHEREAS, the TIF Bond Fund has cash flowed the West Viking Road, Industrial Park Street Expansion, land acquisition, and other administrative and legal fees in the urban renewal area; and

WHEREAS, the City has determined that the aforementioned projects are eligible TIF expenditures in the Unified Urban Renewal area; and

WHEREAS, the City Council desires to reimburse the TIF Bond Fund for TIF revenues collected in the Unified Urban Renewal area in the amount of Five Million, Four Hundred and One Thousand, Eight Hundred, Eighty-Nine Dollars and Seventy-Six Cents (\$5,401,889.76) for these projects; and

NOW THEREFORE, be it resolved by the City Council of the City of Cedar Falls, Iowa, that a TIF inter-fund loan in an amount of Five Million, Four Hundred and One Thousand, Eight Hundred, Eighty-Nine Dollars and Seventy-Six Cents (\$5,401,889.76) for assisting in the completion of these projects is hereby approved and authorized in accordance with the criteria stated above; and

BE IT FURTHER RESOLVED, that this amount loaned from the TIF Bond Fund to the TIF Fund shall be repaid as the TIF revenues are collected

ADOPTED this 6th day of November 2023.

Robert M. Green, Mayor

ATTEST:

Kim Kerr, CMC, City Clerk



DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

CITY OF CEDAR FALLS, IOWA
220 CLAY STREET
CEDAR FALLS, IOWA 50613
319-273-8600
FAX 319-268-5126

INTEROFFICE MEMORANDUM
Financial Services Division

TO: Jacque Danielsen, City Clerk
FROM: Andrea Ludwig, Financial Clerk
DATE: October 23, 2023
SUBJECT: Property Assessments

Attached is paperwork regarding one (1) property that had their ash tree removed by the City of Cedar Falls. We have been unsuccessful in collecting this invoice through our normal accounts receivable process. Could you please start the process of assessing these fees against the owner's property taxes?

Scott Asby
821 Walnut Street
Cedar Falls, IA 50613

\$825.00 June 2023
0.00 2023 (fees)
\$825.00 Total owed

Property address: 821 Walnut St., CF
Parcel #8914-12-352-005

If you have any questions, please feel free to contact me at 5104.

INVOICE

Item 26.

CITY OF CEDAR FALLS
220 CLAY STREET
CEDAR FALLS, IA 50613

(319) 273-8600

TO: SCOTT ASBY
821 WALNUT STREET
CEDAR FALLS, IA 50613

INVOICE NO: 40358
DATE: 9/19/23

CUSTOMER NO: 5914/5914

TYPE: MS - MISCELLANEOUS

QUANTITY	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1.00	REMOVAL OF ASH TREE AND STUMP REMOVAL OWNER SHALL HAVE THIRTY (30) DAYS TO REPAY THE CITY, AFTER WHICH DATE THE UNPAID AMOUNT SHALL BE ASSESSED TO THE PROPERTY, TO WHICH ASSESSMENT OWNER HEREBY AGREES. THEREAFTER, IF UNPAID, THE CITY SHALL CERTIFY THE AMOUNT, TOGETHER WITH AND ADMINISTRATIVE FEE OF \$5.00, TO THE BLACK HAWK COUNTY TREASURER, TO BE COLLECTED IN THE SAME MANNER AS A PROPERTY TAX.	825.00	825.00

1.5 % LATE FEE WILL BE ASSESSED ON PAYMENTS OVER 30 DAYS

TOTAL DUE: \$825.00

PLEASE DETACH AND SEND THIS COPY WITH REMITTANCE

DATE: 9/19/23 DUE DATE:10/19/23
CUSTOMER NO: 5914/5914

NAME: ASBY, SCOTT
TYPE: MS - MISCELLANEOUS

REMIT AND MAKE CHECK PAYABLE TO:
CITY OF CEDAR FALLS
220 CLAY STREET
CEDAR FALLS IA 50613

INVOICE NO: 40358
TERMS: NET 30 DAYS

AMOUNT:

\$82 477

Ash Tree Removal Agreement

The undersigned owner(s), Scott Asby (Owner), of the property at 821 Walnut Street in the City of Cedar Falls, Iowa, hereby acknowledges receipt of notices from the City of Cedar Falls ("City") of the presence of dead or diseased ash tree(s) located on the Property as identified by the City, and further acknowledges that the presence of such dead or diseased ash tree(s) constitutes a public nuisance under the Code of Ordinances of the City. Owner agrees that such nuisance must be abated and hereby elects one of the two options for abatement as indicated by the responses below:

1. Election of Owner to remove ash tree(s) from Property.

Check here:

 Owner shall cause to be removed all ash tree(s) identified by the City from the Property at Owner's cost. Such ash tree(s) shall be removed in accordance with Code of Ordinances Sec. 15-2(20) no later than sixty (60) days of receipt of this notice. Owner consents to inspection of the Property by representatives of the City to confirm removal. If timely removed, no further enforcement action shall be taken by the City. Owner acknowledges the sufficiency of notice of abatement previously provided, and hereby waives further notice and opportunity to be heard on nuisance and abatement. Owner acknowledges that failure to remove the ash tree(s) by the date indicated may result in further enforcement action by the City including, but not limited to, citation, abatement by the City, and/or court intervention.

2. Consent of Owner for The City to remove ash tree(s) from Property.

Check here:

SA Owner:

- a) Requests the removal, by the City, of all ash tree(s) identified by the City from the Property. Owner hereby selects either removal flush with ground level or removal including stump by indicating below.
- b) Acknowledges the sufficiency of notice of abatement previously provided by the City, and hereby waives further notice and opportunity to be heard regarding nuisance and abatement.
- c) Acknowledges that the City has obtained quotations from qualified contractors which owner agrees is a fair and reasonable cost for the work to be completed. Owner shall not be responsible for the cost of any permits required to perform the work.
- d) Understands that the below indicated amount shall be paid by the City to the contractor performing the work, which amount shall then be billed to the Owner. Owner shall have Thirty (30) days to repay the City, after which date the unpaid amount shall be assessed to the Property, to which assessment Owner hereby agrees. Thereafter, if unpaid, the City shall certify the amount, together with an administrative fee of \$5.00, to the Black Hawk County Treasurer, to be collected in the same manner as a property tax.
- e) Grants and conveys to the City, its successors and assigns, a temporary right of entry over, under, and above the Property to remove such ash tree(s), together with the right of ingress and egress to the Property for this purpose, until such work is completed. Owner further acknowledges and agrees

that notice of entry by the City and/or the City's contractor may be no more than 24 hours in advance.

- f) Acknowledges that if Owner executes this Agreement and cooperates in the City's removal of such ash tree(s), and timely repays the removal cost as indicated, that no further enforcement action shall be undertaken by the City in reference to said ash tree(s).
- g) Hereby selects one of the two removal options by checking below:

SA Removal within 1' of ground level \$ 750.00

SA Removal including stump \$ 75.00

The costs listed above are only guaranteed for sixty (60) days at which time new bids may need to be sought and a new or amended Ash Tree Removal Agreement may be required. The City of Cedar Falls shall replace or restore damage to the Property caused by removal as is reasonable in the circumstances.

08/24/23
Date

[Signature]
Signature of Owner
Scott Ashby
Print Name of Owner

State of Iowa, County of Black Hawk:

This record was acknowledged before me on August 24, 2023 by Scott Ashby as Owner of the Property.

[Signature]
Signature of Notary Public

City of Cedar Falls

By: Julia Donahue

Date: 8/24/23

Its: Black Hawk County, IA



982701

Item 26.

CUSTOMER'S ORDER NO. _____ DEPARTMENT _____ DATE 8-30-23

NAME Scott Arby Owens Property Service, Inc.
 ADDRESS 821 Walnut St 10121 Winslow Rd.
 CITY, STATE, ZIP CA IA Janesville, IA 50647
319-230-1962

CHILDREN _____ CHARGE _____ CHARGE _____ CHARGE _____ PAID OUT _____

(City of Cedar Falls)

QUANTITY	DESCRIPTION	PRICE	AMOUNT
1	Remove Ash tree	total	825.00
2	Stump - Ditch - Seed		<u>825.00</u>
3			
4			
5	(Thank You!) Brian		
6			
7			
8			
9			
10			
11	Payable to: <u>Owens Property Service</u>		
12	Invoice Date: <u>8/30/23</u>		
13	Acct #: <u>443-1220-431-9438</u>		
14	Project #: _____		
15	Vendor #: _____		
16	Invoice #: <u>982701</u>		
17	Amount: <u>825.00</u>		
18	Desc. <u>private Ash tree</u> <u>821 walnut</u>		

RECEIVED BY _____

A-5035
T-46320/46350

KEEP THIS SLIP FOR REFERENCE

01-11

480

Summary

Parcel ID 891412352005
Alternate ID
Property Address 821 WALNUT ST
 CEDAR FALLS IA 50613
Sec/Twp/Rng N/A
Brief Tax Description PACIFIC ADDITION LOT 112
 (Note: Not to be used on legal documents)
Deed Book/Page 2006-028907 (6/5/2006)
Contract Book/Page
Adjusted CSR Pts 0
Class R - Residential
 (Note: This is for assessment purposes only. Not to be used for zoning.)
District 910001 - CEDAR FALLS CITY/CEDAR FALLS SCH
School District CEDAR FALLS COMMUNITY SCHOOLS



Neighborhood

Neighborhood SCDRFLS-02

Owner information

Deed ASBY, SCOTT A 821 WALNUT ST CEDAR FALLS IA 50613	Deed ASBY, STACEY K 821 WALNUT ST CEDAR FALLS IA 50613	Mail To ASBY, SCOTT A 821 WALNUT ST CEDAR FALLS IA 50613
---	--	--

Sales

Date	Seller	Buyer	Recording	Sale Condition - NUTC	Type	Multi Parcel	Amount
6/2/2006	KARNS, DOUGLAS D	ASBY, SCOTT A	2006-28907	NORMAL ARMS-LENGTH TRANSACTION - PRIOR 09	Deed		\$140,000.00
8/23/1989			609-576	NORMAL ARMS-LENGTH TRANSACTION - PRIOR 09	Deed		\$51,500.00
3/14/1986			583-862	NORMAL ARMS-LENGTH TRANSACTION - PRIOR 09	Deed		\$55,000.00

Show Deed/Contract

Skip to [Show Deed/Contract](#)

Land

Lot Dimensions Regular Lot: 66.00 x 132.00
 Total Area: 8712 SF
 (Note: Land sizes used for assessment purposes only. This is not a survey of the property)

Residential Dwellings

Residential Dwelling
Occupancy Single-Family / Owner Occupied
Style 2 Story Frame
Architectural Style N/A
Year Built 1917
Exterior Material Wd Lap
Total Gross Living Area 1,644 SF
Attic Type None;
Number of Rooms 7 above; 0 below
Number of Bedrooms 4 above; 0 below
Basement Area Type Full
Basement Area 971
Basement Finished Area 150 - Minimal Finish
Plumbing 1 Standard Bath; 1 Toilet Room (1/2 Bath);
Central Air No
Heat Yes
Fireplaces 1 Masonry; 1 Extra on same stack;
Porches 1S Frame Open (192 SF); Frame Encl 2nd Floor (308 SF);
Decks Concrete Patio (551 SF);
Additions 1 Story Frame (10 SF);
 1 Story Frame (308 SF) (308 Bsmt SF);
Garages

Permits

Permit #	Date	Description	Amount
CF 16063	06/09/2010	Roof	5,400
CF 4328	11/08/2004	Windows	3,850

Valuation

	2023	2022	2021	2020	2019
Classification	Residential	Residential	Residential	Residential	Residential
+ Assessed Land Value	\$32,340	\$32,340	\$32,340	\$21,020	\$21,020
+ Assessed Improvement Value	\$0	\$0	\$0	\$0	\$0
+ Assessed Dwelling Value	\$162,850	\$142,080	\$142,080	\$142,080	\$142,080
= Gross Assessed Value	\$195,190	\$174,420	\$174,420	\$163,100	\$163,100
- Exempt Value	\$0	\$0	\$0	\$0	\$0
= Net Assessed Value	\$195,190	\$174,420	\$174,420	\$163,100	\$163,100

Taxation

	2022 Pay 2023-2024	2021 Pay 2022-2023	2020 Pay 2021-2022	2019 Pay 2020-2021
+ Taxable Land Value	\$17,674	\$17,506	\$11,857	\$11,577
+ Taxable Building Value	\$0	\$0	\$0	\$0
+ Taxable Dwelling Value	\$77,647	\$76,908	\$80,146	\$78,250
= Gross Taxable Value	\$95,321	\$94,414	\$92,003	\$89,827
- Military Credit	\$0	\$0	\$0	\$0
= Net Taxable Value	\$95,321	\$94,414	\$92,003	\$89,827
x Levy Rate (per \$1000 of value)	33.77998	34.51570	33.00838	33.14094
= Gross Taxes Due	\$3,219.94	\$3,258.77	\$3,036.87	\$2,976.95
- Ag Land Credit	\$0.00	\$0.00	\$0.00	\$0.00
- Family Farm Credit	\$0.00	\$0.00	\$0.00	\$0.00
- Homestead Credit	(\$163.83)	(\$167.40)	(\$160.09)	(\$160.73)
- Disabled and Senior Citizens Credit	\$0.00	\$0.00	\$0.00	\$0.00
- Business Property Credit	\$0.00	\$0.00	\$0.00	\$0.00
= Net Taxes Due	\$3,056.11	\$3,091.37	\$2,876.78	\$2,816.22

Tax History

Year	Due Date	Amount	Paid	Date Paid	Receipt
2022	March 2024	\$1,528	No		559636
	September 2023	\$1,528	Yes	9/20/2023	
2021	March 2023	\$1,546	Yes	3/14/2023	453122
	September 2022	\$1,546	Yes	9/21/2022	
2020	March 2022	\$1,438	Yes	3/14/2022	334197
	September 2021	\$1,438	Yes	9/20/2021	
2019	March 2021	\$1,408	Yes	3/12/2021	239848
	September 2020	\$1,408	Yes	9/21/2020	
2018	March 2020	\$1,431	Yes	3/10/2020	066106
	September 2019	\$1,431	Yes	9/20/2019	
2017	March 2019	\$1,426	Yes	3/20/2019	066106
	September 2018	\$1,426	Yes	9/19/2018	
2016	March 2018	\$1,459	Yes	3/14/2018	066106
	September 2017	\$1,459	Yes	9/28/2017	

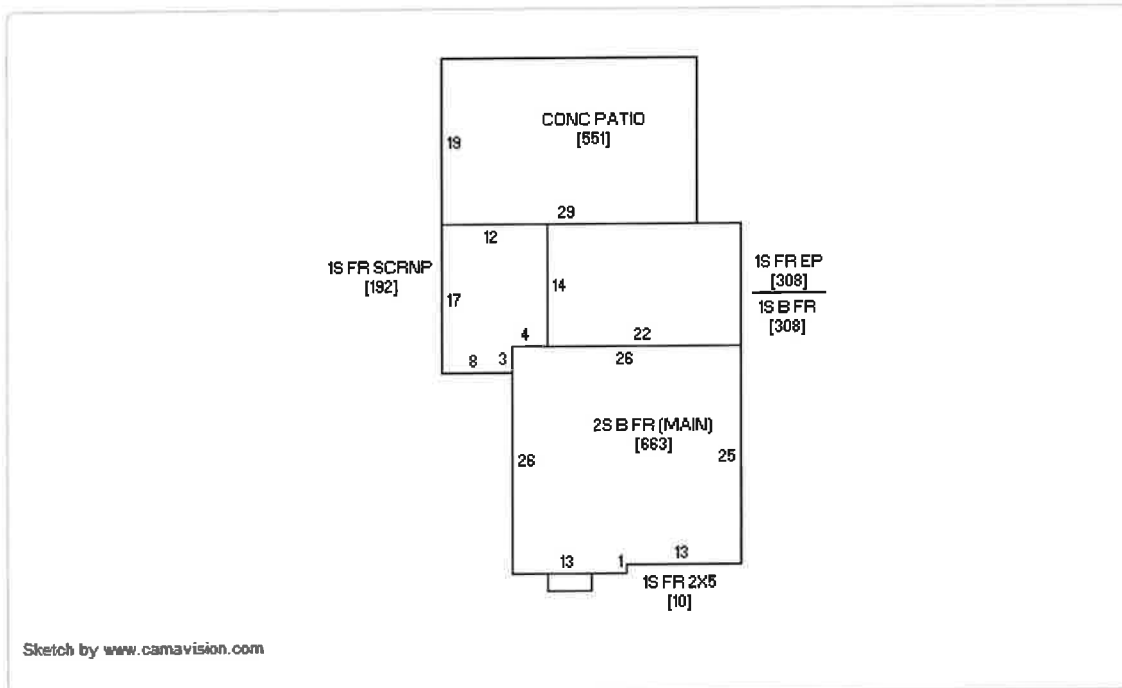
Pay Property Taxes

[Click here to pay property taxes for this parcel.](#)

Photos



Sketches



Map



Polling Location

[View Polling Location](#)



DEPARTMENT OF FINANCE AND BUSINESS OPERATIONS

CITY OF CEDAR FALLS, IOWA
 220 CLAY STREET
 CEDAR FALLS, IOWA 50613
 319-273-8600
 FAX 319-268-5126

INTEROFFICE MEMORANDUM

Information Systems Division

TO: Mayor Rob Green and City Council Members
 FROM: Julie Sorensen, Information Systems Manager
 DATE: October 27, 2023
 SUBJECT: Microsoft Server Enterprise Agreement Renewal

It is time to renew our licensing for our operating system on all the City's servers. We currently have an Enterprise Agreement for the operating systems which comes with the flexibility to grow without purchasing incremental licenses on any new servers we add to our infrastructure. Then, during the renewal process we true-up our licensing meaning we purchase any additional licenses needed to align with the total number of licenses we've added since the last renewal.

The true-up process resulted in the need for upgraded licensing for our SQL servers, a reduction in the number of user licensing because that license comes with the new Office 365 user licenses, and the addition of 36 new servers in the last three years.

Our current vendor, Insight, can utilize the State of Iowa OCIO pricing. We checked with our other vendors and found that the State of Iowa pricing resulted in almost a 50% reduction of cost. The total cost will be \$49,461.23 and will be up for renewal on June 30, 2026. This purchase was budgeted in Fiscal Year 23, it was in the Fiscal Year 23 Network Upgrade CIP line item.

We are requesting approval for the expenditure of \$49,461.23 to renew and purchase additional licenses needed to true-up.

Please reach out to me with any questions.

Julie Sorensen
 Manager of Information Systems



DEPARTMENT OF FINANCE AND BUSINESS OPERATIONS

CITY OF CEDAR FALLS, IOWA
220 CLAY STREET
CEDAR FALLS, IOWA 50613
319-273-8600
FAX 319-268-5126

INTEROFFICE MEMORANDUM
Information Systems Division

TO: Mayor Rob Green and City Council Members
FROM: Julie Sorensen, Information Systems Manager
Denny Bowman, Cable TV Supervisor
DATE: October 26, 2023
SUBJECT: Request for Expenditure for a new Video Playback Server

The Cable TV department needs an upgrade to their video playback server and hard drive system. The current system, the Leightronix system, is nearly 12 years old and accepts only one highly processed file type. Currently, the video files must be double encoded to allow for playback. The new system will accept more file formats and eliminate the time-consuming step of pre-encoding and re-encoding files for playback.

We put the bid out with requirements needed for the new system to 3 vendors and received quotes from 2 vendors.

Vendor	Cost
Castus	\$54,057.00
Keycode	\$56,515.00

Based on the above, we recommend moving forward with Castus Corporation as the vendor. The funding for this purchase comes from the Cable TV budget which is funded through Cedar Falls Utilities Cable TV subscriptions. The purchase was planned in the 2022 CIP.

If you have any questions or concerns regarding this purchase, please feel free to contact Julie Sorensen at 268-5111 or Denny Bowman at 273-8658.



DEPARTMENT OF PUBLIC SAFETY SERVICES

POLICE OPERATIONS
CITY OF CEDAR FALLS
4600 SOUTH MAIN STREET
CEDAR FALLS, IOWA 50613

319-273-8612

MEMORANDUM

To: Mayor Green, City Council Members
From: Mark Howard, Assistant Public Safety Director / Police Chief
Date: October 12, 2023
Re: Request for Police Vest Grant Application

The Police Division will need to replace 16 Survival Armor BAV-II ballistic vests in the coming year to replace expiring vests. The life expectancy for the BAV-II vest is four years. The cost for the new vests is \$12,538.00. We have applied for a \$6,269.00 grant from the Department of Justice as we do every two years, to subsidize the cost of the needed BAV-II vests.

Attached is a copy of the U.S. Department of Justice grant application for the vests, and I am requesting your approval for the grant.

Chief Mark Howard



1. Agency Profile

2. Application

3. Payment

4. Status

5. Personal Information

Help

JUR: CEDAR FALLS CITY, IA

LOGOUT

OMB #1121-0235 (Expires: 10/31/2016)

APPLICATION DETAILS

APPLICATION PROFILE

Participant CEDAR FALLS CITY

Fiscal Year 2023

Number of Agencies Applied 0

Total Number of Officers for Application 87

Number of Officers on Approved Applications 87

APPLICATION PROFILE

Fiscal Year 2023

Vest Replacement Cycle ⓘ 4

Number of Officers 87

Number of Stolen or Damaged Emergency Replacement Needs ⓘ 0

Number of Officer Turnover 0

APPLICATION DETAILS

NIJ#	Quantity	Unit Price	Extended Cost	Tax Shipping and Handling	Total Cost
BAV-II	16	\$783.00	\$12,528.00	\$10.00	\$12,538.00
Grand Totals	16		\$12,528.00	\$10.00	\$12,538.00

AWARD SUMMARY FOR FY2023 REGULAR SOLICITATION

Funds Type	Eligible Amount	Award	Date Approved	Status
Regular Fund	\$12,538.00	\$6,269.00	10/02/23	Approved by BVP
Grand Totals:	\$12,538.00	\$6,269.00		

RETURN



1. Agency Profile

1.1 Agency Information

1.2 Agency Contacts

2. Application

3. Payment

4. Status

5. Personal Information

Help

JUR: CEDAR FALLS CITY, IA

LOGOUT

OMB #1121-0235 (Expires: 10/31/2016)

AGENCY INFORMATION

Please make sure your Jurisdiction name is correct since this is how it will appear on your banking form. If the jurisdiction name is incorrect, please contact the BVP Help Desk as shown at the bottom of the left side menu.

AGENCY INFORMATION

Name: CEDAR FALLS CITY

Agency Type: City/Municipality

Government ID Number: 162007002

* Tax Payer ID Number: 426004332

9 Digit DUNS: 967831210

DUNS 4:

* Unique Entity Identifier (UEI): MD7YWMTEEAT6

Number of Existing Population: 40713

Number of Existing Full Time Officers: 75

Number of Existing Part Time Officers: 12

OFFICE ADDRESS

* Address Line 1:

Address Line 2:

* City:

State:

* Zip:

CANCEL

SAVE



U.S. DEPARTMENT OF JUSTICE
OFFICE OF JUSTICE PROGRAMS

BJA Patrick Leahy Bulletproof Vest Partnership (BVP) – FY 2023 Award Announcement

OJP Communications sent this bulletin at 09/29/2023 05:13 PM EDT

[View as a webpage / Share](#)

Dear BVP applicant,

The Bureau of Justice Assistance (BJA) is pleased to inform you that your jurisdiction will receive an award under the Fiscal Year (FY) 2023 Patrick Leahy Bulletproof Vest Partnership (BVP) program. These funds have been posted to your account in the [BVP System](#). A complete list of FY 2023 BVP awards is now available at the following link: <https://bja.ojp.gov/funding/fy23-bvp-awards.pdf>.

Important: Jurisdictions must be registered and include updated banking information in the System for Award Management (SAM) (<https://www.sam.gov/SAM/>) to receive reimbursement. For more information about renewing and updating your existing SAM registration, or registering in SAM as a new entity, please visit: <https://sam.gov/content/help>. The SAM Helpdesk can be reached at 866-606-8220.

The FY 2023 award may be used for National Institute of Justice (NIJ) compliant armored vests which were ordered after April 1, 2023. The deadline to request payments from the FY 2023 award is August 31, 2025, or until all available funds have been requested. Awards will not be extended past that date, and any unused funds will be forfeited.

As a reminder, body armor vests purchased with BVP funds must have been tested through the National Institute of Justice (NIJ) [Compliance Testing Program](#) and found to comply with the most current NIJ body armor standards, appear on the [NIJ Compliant Products List](#) as of the date the body armor was ordered, be uniquely fitted, and be made in the United States. In addition, applicants must have a written mandatory wear policy for uniformed patrol officers in place at the time of application.

In addition, the federal portion of the costs for body armor vests purchased under the BVP Program may not exceed 50 percent. However, jurisdictions may request a financial or natural disaster hardship waiver during the payment request process and receive up to 100 percent of the cost of each body armor vest submitted for reimbursement. Additional information regarding match waivers can be found in the [BVP FAQs](#), and detailed instructions on the process for requesting a waiver and the documentation required can be found in the [Submitting Payment Requests in BVP User Guide](#).

Please contact the BVP Helpdesk at 1-877-758-3787 or email vests@usdoj.gov if you have any questions regarding the above information. Please also visit the [BVP website](#) for additional information regarding the BVP Program.

In addition, please visit BJA's Officer Robert Wilson III Preventing Violence Against Law Enforcement Officers and Ensuring Officer Resilience and Survivability (VALOR) Initiative website to obtain other information regarding officer safety: [VALOR Officer Safety and Wellness Initiative | Overview | Bureau of Justice Assistance \(ojp.gov\)](#). The VALOR Initiative is a comprehensive set of programs that deliver no-cost officer safety, wellness, resilience training, resources, and technical assistance to law enforcement throughout the country. VALOR brings together the latest research and practices to address current and emerging officer safety and wellness issues/threats. Please see the VALOR Initiative Overview-Booklet for a detailed synopsis of this important initiative: [BJA VALOR INITIATIVE \(ojp.gov\)](#).

Sincerely, BVP Program Support Team

Bureau of Justice Assistance



BJA offers many resources, training and technical assistance, and policy development services to support local, state, and tribal governments in achieving safer communities.



www.bja.gov



DEPARTMENT OF PUBLIC SAFETY SERVICES

POLICE OPERATIONS
 CITY OF CEDAR FALLS
 4600 SOUTH MAIN STREET
 CEDAR FALLS, IOWA 50613

319-273-8612

MEMORANDUM

To: Mayor Robert M. Green and City Council
From: Mark Howard, Assistant Public Safety Director / Chief of Police
Date: October 9th, 2023
Re: In-car video system/equipment and Body Worn Cameras

Over the past 6 months, members of the Public Safety Department, Vehicle Fleet Maintenance, and Information Technology Staff have been researching replacements for our in-car camera recording systems and body worn camera systems. The current recording systems and equipment used by the Police Division is in need of replacement. On several occasions the current systems have failed and the system's warranty has expired. Replacement equipment is no longer available for the current system, and we have had to take cars out of service to use that equipment to keep other recording systems working. Several of the current body worn cameras are also no longer functioning and cannot be replaced or repaired.

The search committee researched several well-known companies, all of whom did on-site presentations and provided extensive literature for their products. In July 2023, a RFP was drafted and issued with a return date of August 2023. Four bids were received for 13 digital in-car cameras systems and 78 body worn cameras/systems including "cloud-based evidence storage".

After researching these products, AXON was chosen as the complete system provider. AXON offers a 10 year contract with a 10 year warranty. Among other criteria, the following was used in the decision-making process:

Cost and service / length and quality of warranty

Quality of entire system / ease of use

Favorable references from other Law Enforcement Agencies

Quality and reliability of wireless downloading

Unlimited cloud storage for evidentiary recordings and storage management

Four hardware refreshes throughout contract for BWCs and 2 for in-car systems

Based on the above information, I do seek the Council's approval of the attached 10-year (120 mo) contract with AXON for the included services and purchase of 13 vehicle in-car systems, 78 body

worn cameras, and the evidentiary cloud storage, needed by the police division. The total cost over the 10 years is an estimated \$1,414,702.00, paid annually at \$141,471. The first \$240,000 was planned in the FY24 Capital Improvement Project Fund, and the remainder to be added to the Department of Public Safety's budget.

Respectfully,

Mark Howard

Chief of Police

1.1. This Master Services and Purchasing Agreement ("**Agreement**") is between Axon Enterprise, Inc. ("**Axon**"), and the agency listed below or, if no agency is listed below, the agency on the Quote attached hereto ("**Agency**"). This Agreement is effective as of the later of the (a) last signature date on this Agreement or (b) signature date on the Quote ("**Effective Date**"). Axon and Agency are each a "**Party**" and collectively "**Parties**". This Agreement governs Agency's purchase and use of the Axon Devices and Services detailed in the Quote Appendix ("**Quote**"). It is the intent of the Parties that this Agreement will govern all subsequent purchases by Agency for the same Axon Devices and Services in the Quote, and all such subsequent quotes accepted by Agency shall be also incorporated into this Agreement by reference as a Quote. The Parties agree as follows:

1. **Definitions.**

- 1.1. "**Axon Cloud Services**" means Axon's web services for Axon Evidence, Axon Records, Axon Dispatch, and interactions between Axon Evidence and Axon Devices or Axon client software. Axon Cloud Service excludes third-party applications, hardware warranties, and my.evidence.com.
- 1.2. "**Axon Device**" means all hardware provided by Axon under this Agreement. Axon-manufactured Devices are a subset of Axon Devices.
- 1.3. "**Quote**" means an offer to sell and is only valid for devices and services on the offer at the specified prices. Any inconsistent or supplemental terms within Agency's purchase order in response to a Quote will be void. Orders are subject to prior credit approval. Changes in the deployment estimated ship date may change charges in the Quote. Shipping dates are estimates only. Axon is not responsible for typographical errors in any Quote by Axon, and Axon reserves the right to cancel any orders resulting from such errors.
- 1.4. "**Services**" means all services provided by Axon under this Agreement, including software, Axon Cloud Services, and professional services.

2. **Term.** This Agreement begins on the Effective Date and continues until all subscriptions hereunder have expired or have been terminated ("**Term**").

- 2.1. All subscriptions including Axon Evidence, Axon Fleet, Officer Safety Plans, Technology Assurance Plans, and TASER 7 or TASER 10 plans begin on the date stated in the Quote. Each subscription term ends upon completion of the subscription stated in the Quote ("**Subscription Term**").
- 2.2. Upon completion of the Subscription Term, the Subscription Term will automatically renew for an additional 5 years ("**Renewal Term**"). For purchase of TASER 7 or TASER 10 as a standalone, Axon may increase pricing to its then-current list pricing for any Renewal Term. For all other purchases, Axon may increase pricing on all line items in the Quote by up to 3% at the beginning of each year of the Renewal Term. New devices and services may require additional terms. Axon will not authorize services until Axon receives a signed Quote or accepts a purchase order, whichever is first.

3. **Payment.** Axon invoices upon shipment, or on the date specified within the invoicing plan in the Quote. Payment is due net 30 days from the invoice date. Payment obligations are non-cancelable. Unless otherwise prohibited by law, Agency will pay interest on all past-due sums at the lower of one-and-a-half percent (1.5%) per month or the highest rate allowed by law. Agency will pay invoices without setoff, deduction, or withholding. If Axon sends a past due account to collections, Agency is responsible for collection and attorneys' fees.

4. **Taxes.** Agency is responsible for sales and other taxes associated with the order unless Agency provides Axon a valid tax exemption certificate.

5. **Shipping.** Axon may make partial shipments and ship Axon Devices from multiple locations. All shipments are EXW (Incoterms 2020) via common carrier. Title and risk of loss pass to Agency upon Axon's delivery to the common carrier. Agency is responsible for any shipping charges in the Quote.

6. **Returns.** All sales are final. Axon does not allow refunds or exchanges, except warranty returns or as provided by state or federal law.

7. **Warranty.**

- 7.1. **Limited Warranty.** Axon warrants that Axon-manufactured Devices are free from defects in workmanship and materials for one (1) year from the date of Agency's receipt, except Signal Sidearm and Axon-manufactured accessories, which Axon warrants for thirty (30) months and ninety (90) days, respectively, from the date of Agency's receipt. Used conducted energy weapon ("**CEW**") cartridges are deemed to have operated properly. Extended warranties run from the expiration of the one- (1-) year hardware warranty through the extended warranty term.

7.2. **Disclaimer.** All software and Axon Cloud Services are provided "**AS IS,**" without any warranty of any

kind, either express or implied, including without limitation the implied warranties of merchantability, fitness for a particular purpose and non-infringement. Axon Devices and Services that are not manufactured, published or performed by Axon ("Third-Party Products") are not covered by Axon's warranty and are only subject to the warranties of the third-party provider or manufacturer.

- 7.3. **Claims.** If Axon receives a valid warranty claim for an Axon-manufactured Device during the warranty term, Axon's sole responsibility is to repair or replace the Axon-manufactured Device with the same or like Axon-manufactured Device, at Axon's option. A replacement Axon-manufactured Device will be new or like new. Axon will warrant the replacement Axon-manufactured Device for the longer of (a) the remaining warranty of the original Axon-manufactured Device or (b) ninety (90) days from the date of repair or replacement.
- 7.3.1. If Agency exchanges an Axon Device or part, the replacement item becomes Agency's property, and the replaced item becomes Axon's property. Before delivering an Axon-manufactured Device for service, Agency must upload Axon-manufactured Device data to Axon Evidence or download it and retain a copy. Axon is not responsible for any loss of software, data, or other information contained in storage media or any part of the Axon-manufactured Device sent to Axon for service.
- 7.4. **Spare Axon Devices.** At Axon's reasonable discretion, Axon may provide Agency a predetermined number of spare Axon Devices as detailed in the Quote ("**Spare Axon Devices**"). Spare Axon Devices are intended to replace broken or non-functioning units while Agency submits the broken or non-functioning units, through Axon's warranty return process. Axon will repair or replace the unit with a replacement Axon Device. Title and risk of loss for all Spare Axon Devices shall pass to Agency in accordance with shipping terms under Section 5. Axon assumes no liability or obligation in the event Agency does not utilize Spare Axon Devices for the intended purpose.
- 7.5. **Limitations.** Axon's warranty excludes damage related to: (a) failure to follow Axon Device use instructions; (b) Axon Devices used with equipment not manufactured or recommended by Axon; (c) abuse, misuse, or intentional damage to Axon Device; (d) force majeure; (e) Axon Devices repaired or modified by persons other than Axon without Axon's written permission; or (f) Axon Devices with a defaced or removed serial number. Axon's warranty will be void if Agency resells Axon Devices.
- 7.5.1. **To the extent permitted by law, the above warranties and remedies are exclusive. Axon disclaims all other warranties, remedies, and conditions, whether oral, written, statutory, or implied. If statutory or implied warranties cannot be lawfully disclaimed, then such warranties are limited to the duration of the warranty described above and by the provisions in this Agreement. Agency confirms and agrees that, in deciding whether to sign this Agreement, it has not relied on any statement or representation by Axon or anyone acting on behalf of Axon related to the subject matter of this Agreement that is not in this Agreement.**
- 7.5.2. **Axon's cumulative liability to any party for any loss or damage resulting from any claim, demand, or action arising out of or relating to any Axon Device or Service will not exceed the purchase price paid to Axon for the Axon Device, or if for Services, the amount paid for such Services over the twelve (12) months preceding the claim. The foregoing limitation of liability shall not apply to: 1) the warranties, indemnification and hold harmless provisions stated in the General Terms and Conditions, Axon Enterprises, Inc. Public Safety Cameras Agreement entered into by the parties ("General Terms"), specifically including Sections 6.1, 6.2, 6.3, 6.4, 6.5, 9.1 and 2) 9.3 of the General Terms, or to the IP indemnification provided in section 14 of this Agreement. Notwithstanding anything to the contrary, Axon's cumulative liability for damages set forth in 1) and 2) above shall not exceed \$4,000,000.00. Neither Party will be liable for direct, special, indirect, incidental, punitive or consequential damages, however caused, whether for breach of warranty or contract, negligence, strict liability, tort or any other legal theory.**
- 7.6. **Online Support Platforms.** Use of Axon's online support platforms (e.g., Axon Academy and MyAxon) is governed by the Axon Online Support Platforms Terms of Use Appendix available at www.axon.com/sales-terms-and-conditions.
- 7.7. **Third-Party Software and Services.** Use of software or services other than those provided by Axon is governed by the terms, if any, entered into between Agency and the respective third-party provider, including, without limitation, the terms applicable to such software or services located at www.axon.com/sales-terms-and-conditions, if any.
- 7.8. **Axon Aid.** Upon mutual agreement between Axon and Agency, Axon may provide certain products and services to Agency, as a charitable donation under the Axon Aid program. In such event, Agency expressly waives and releases any and all claims, now known or hereafter known, against Axon and its officers, directors,

employees, agents, contractors, affiliates, successors, and assigns (collectively, "**Releasees**"), including but not limited to, on account of injury, death, property damage, or loss of data, arising out of or attributable to the Axon Aid program whether arising out of the negligence of any Releasees or otherwise. Agency agrees not to make or bring any such claim against any Releasee, and forever release and discharge all Releasees from liability under such claims. Agency expressly allows Axon to publicly announce its participation in Axon Aid and use its name in marketing materials. Axon may terminate the Axon Aid program without cause immediately upon notice to the Agency.

8. **Statement of Work.** Certain Axon Devices and Services, including Axon Interview Room, Axon Channel Services, and Axon Fleet, may require a Statement of Work that details Axon's Service deliverables ("**SOW**"). In the event Axon provides an SOW to Agency, Axon is only responsible for the performance of Services described in the SOW. Additional services are out of scope. The Parties must document scope changes in a written and signed change order. Changes may require an equitable adjustment in fees or schedule. The SOW is incorporated into this Agreement by reference.
9. **Axon Device Warnings.** See www.axon.com/legal for the most current Axon Device warnings.
10. **Design Changes.** Axon may make design changes to any Axon Device or Service without notifying Agency or making the same change to Axon Devices and Services previously purchased by Agency.
11. **Bundled Offerings.** Some offerings in bundled offerings may not be generally available at the time of Agency's purchase. Axon will not provide a refund, credit, or additional discount beyond what is in the Quote due to a delay of availability or Agency's election not to utilize any portion of an Axon bundle.
12. **Insurance.** Axon will maintain General Liability, Workers' Compensation, and Automobile Liability insurance. Upon request, Axon will supply certificates of insurance.
13. **IP Rights.** Axon owns and reserves all right, title, and interest in Axon-manufactured Devices and Services and suggestions to Axon, including all related intellectual property rights. Agency will not cause any Axon proprietary rights to be violated.
14. **IP Indemnification.** Axon will indemnify Agency against all claims, losses, and reasonable expenses from any third-party claim alleging that the use of Axon-manufactured Devices or Services infringes or misappropriates the third-party's intellectual property rights. Agency must promptly provide Axon with written notice of such claim, tender to Axon the defense or settlement of such claim at Axon's expense and cooperate fully with Axon in the defense or settlement of such claim. Axon's IP indemnification obligations do not apply to claims based on (a) modification of Axon-manufactured Devices or Services by Agency or a third-party not approved by Axon; (b) use of Axon-manufactured Devices and Services in combination with hardware or services not approved by Axon; (c) use of Axon Devices and Services other than as permitted in this Agreement; or (d) use of Axon software that is not the most current release provided by Axon.
15. **Agency Responsibilities.** Agency is responsible for (a) Agency's use of Axon Devices; (b) breach of this Agreement or violation of applicable law by Agency or an Agency end user; (c) disputes between Agency and a third-party over Agency's use of Axon Devices; (d) ensuring Axon Devices are destroyed and disposed of securely and sustainably at Agency's cost; and (e) any regulatory violations or fines, as a result of improper destruction or disposal of Axon Devices.
16. **Termination.**
 - 16.1. **For Breach.** A Party may terminate this Agreement for cause if it provides thirty (30) days written notice of the breach to the other Party, and the breach remains uncured at the end of thirty (30) days. If Agency terminates this Agreement due to Axon's uncured breach, Axon will refund prepaid amounts on a prorated basis based on the effective date of termination.
 - 16.2. **By Agency.** If sufficient funds are not appropriated or otherwise legally available to pay the fees, Agency may terminate this Agreement. Agency will deliver notice of termination under this section as soon as reasonably practicable.
 - 16.3. **Effect of Termination.** Upon termination of this Agreement, Agency rights immediately terminate. Agency remains responsible for all fees incurred before the effective date of termination. If Agency purchases Axon Devices for less than the manufacturer's suggested retail price ("**MSRP**") and this Agreement terminates before the end of the Term, Axon will invoice Agency the difference between the MSRP for Axon Devices received, including any Spare Axon Devices, and amounts paid towards those Axon Devices. Only if terminating for non-appropriation, Agency may return Axon Devices to Axon within thirty (30) days of termination. MSRP is the standalone price of the individual Axon Device at the time of sale. For bundled Axon Devices, MSRP is the standalone price of all individual components.

17. **Confidentiality.** "Confidential Information" means nonpublic information designated as confidential or, given the nature of the information or circumstances surrounding disclosure, should reasonably be understood to be confidential. Each Party will take reasonable measures to avoid disclosure, dissemination, or unauthorized use of the other Party's Confidential Information. Unless required by law, neither Party will disclose the other Party's Confidential Information during the Term and for five (5) years thereafter. To the extent permissible by law, Axon pricing is Confidential Information and competition sensitive. If Agency receives a public records request to disclose Axon Confidential Information, to the extent allowed by law, Agency will provide notice to Axon before disclosure. Axon may publicly announce information related to this Agreement.
18. **General.**
- 18.1. **Force Majeure.** Neither Party will be liable for any delay or failure to perform due to a cause beyond a Party's reasonable control.
- 18.2. **Independent Contractors.** The Parties are independent contractors. Neither Party has the authority to bind the other. This Agreement does not create a partnership, franchise, joint venture, agency, fiduciary, or employment relationship between the Parties.
- 18.3. **Third-Party Beneficiaries.** There are no third-party beneficiaries under this Agreement.
- 18.4. **Non-Discrimination.** Neither Party nor its employees will discriminate against any person based on race; religion; creed; color; sex; gender identity and expression; pregnancy; childbirth; breastfeeding; medical conditions related to pregnancy, childbirth, or breastfeeding; sexual orientation; marital status; age; national origin; ancestry; genetic information; disability; veteran status; or any class protected by local, state, or federal law.
- 18.5. **Export Compliance.** Each Party will comply with all import and export control laws and regulations.
- 18.6. **Assignment.** Neither Party may assign this Agreement without the other Party's prior written consent. Axon may assign this Agreement, its rights, or obligations without consent: (a) to an affiliate or subsidiary; or (b) for purposes of financing, merger, acquisition, corporate reorganization, or sale of all or substantially all its assets. This Agreement is binding upon the Parties respective successors and assigns.
- 18.7. **Waiver.** No waiver or delay by either Party in exercising any right under this Agreement constitutes a waiver of that right.
- 18.8. **Severability.** If a court of competent jurisdiction holds any portion of this Agreement invalid or unenforceable, the remaining portions of this Agreement will remain in effect.
- 18.9. **Survival.** The following sections will survive termination: Payment, Warranty, Axon Device Warnings, Indemnification, IP Rights, and Agency Responsibilities.
- 18.10. **Governing Law.** The laws of the country, state, province, or municipality where Agency is physically located, without reference to conflict of law rules, govern this Agreement and any dispute arising from it. The United Nations Convention for the International Sale of Goods does not apply to this Agreement.
- 18.11. **Notices.** All notices must be in English. Notices posted on Agency's Axon Evidence site are effective upon posting. Notices by email are effective on the sent date of the email. Notices by personal delivery are effective immediately. Notices to Agency shall be provided to the address on file with Axon. Notices to Axon shall be provided to Axon Enterprise, Inc., Attn: Legal, 17800 North 85th Street, Scottsdale, Arizona 85255 with a copy to legal@axon.com.
- 18.12. **Entire Agreement.** This Agreement, including the Appendices and the General Terms and Conditions of Axon Enterprises, Inc. Public Safety Cameras Agreement and Exhibits ("General Terms") represents the entire agreement between the Parties. This Agreement supersedes all prior agreements or understandings, whether written or verbal, regarding the subject matter of this Agreement. This Agreement may only be modified or amended in a writing signed by the Parties.
- 18.13. **Conflict or Inconsistency of Terms.** This Agreement is subject to the General Terms and in the event of any conflict or inconsistency between this Agreement and appendices, and the General Terms and Exhibits, then the following priority shall prevail: first the main body of the General Terms, then Exhibits to the General Terms, then this Agreement and appendices.

Each Party, by and through its respective representative authorized to execute this Agreement, has duly executed and delivered this Agreement as of the date of signature.

AXON:

AGENCY:



Axon Enterprise, Inc. _____

Signature: _____

Signature: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Axon Cloud Services Terms of Use Appendix

1. Definitions.
 - a. **"Agency Content"** is data uploaded into, ingested by, or created in Axon Cloud Services within Agency's tenant, including media or multimedia uploaded into Axon Cloud Services by Agency. Agency Content includes Evidence but excludes Non-Content Data.
 - b. **"Evidence"** is media or multimedia uploaded into Axon Evidence as 'evidence' by an Agency. Evidence is a subset of Agency Content.
 - c. **"Non-Content Data"** is data, configuration, and usage information about Agency's Axon Cloud Services tenant, Axon Devices and client software, and users that is transmitted or generated when using Axon Devices. Non-Content Data includes data about users captured during account management and customer support activities. Non-Content Data does not include Agency Content.
 - d. **"Personal Data"** means any information relating to an identified or identifiable natural person. An identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.
2. **Access.** Upon Axon granting Agency a subscription to Axon Cloud Services, Agency may access and use Axon Cloud Services to store and manage Agency Content. Agency may not exceed more end users than the Quote specifies. Axon Air requires an Axon Evidence subscription for each drone operator. For Axon Evidence Lite, Agency may access and use Axon Evidence only to store and manage TASER CEW and TASER CAM data ("**TASER Data**"). Agency may not upload non-TASER Data to Axon Evidence Lite.
3. **Agency Owns Agency Content.** Agency controls and owns all right, title, and interest in Agency Content. Except as outlined herein, Axon obtains no interest in Agency Content, and Agency Content is not Axon's business records. Agency is solely responsible for uploading, sharing, managing, and deleting Agency Content. Axon will only have access to Agency Content for the limited purposes set forth herein. Agency agrees to allow Axon access to Agency Content to (a) perform troubleshooting, maintenance, or diagnostic screenings; and (b) enforce this Agreement or policies governing use of the Axon products.
4. **Security.** Axon will implement commercially reasonable and appropriate measures to secure Agency Content against accidental or unlawful loss, access or disclosure. Axon will maintain a comprehensive information security program to protect Axon Cloud Services and Agency Content including logical, physical access, vulnerability, risk, and configuration management; incident monitoring and response; encryption of uploaded digital evidence; security education; and data protection. Axon agrees to the Federal Bureau of Investigation Criminal Justice Information Services Security Addendum.
5. **Agency Responsibilities.** Agency is responsible for (a) ensuring Agency owns Agency Content; (b) ensuring no Agency Content or Agency end user's use of Agency Content or Axon Cloud Services violates this Agreement or applicable laws; and (c) maintaining necessary computer equipment and Internet connections for use of Axon Cloud Services. If Agency becomes aware of any violation of this Agreement by an end user, Agency will immediately terminate that end user's access to Axon Cloud Services.
 - a. Agency will also maintain the security of end usernames and passwords and security and access by end users to Agency Content. Agency is responsible for ensuring the configuration and utilization of Axon Cloud Services meet applicable Agency regulation and standards. Agency may not sell, transfer, or sublicense access to any other entity or person. Agency shall contact Axon immediately if an unauthorized party may be using Agency's account or Agency Content, or if account information is lost or stolen.
 - b. To the extent Agency uses the Axon Cloud Services to interact with YouTube®, such use may be governed by the YouTube Terms of Service, available at <https://www.youtube.com/static?template=terms>.
6. **Privacy.** Agency's use of Axon Cloud Services is subject to the Axon Cloud Services Privacy Policy, a current version of which is available at <https://www.axon.com/legal/cloud-services-privacy-policy>. Agency agrees to allow Axon access to Non-Content Data from Agency to (a) perform troubleshooting, maintenance, or diagnostic

Master Services and Purchasing Agreement for Agency

screenings; (b) provide, develop, improve, and support current and future Axon products and related services; and (c) enforce this Agreement or policies governing the use of Axon products.

7. **Axon Body 3 Wi-Fi Positioning.** Axon Body 3 cameras offer a feature to enhance location services where GPS/GNSS signals may not be available, for instance, within buildings or underground. Agency administrators can manage their choice to use this service within the administrative features of Axon Cloud Services. If Agency chooses to use this service, Axon must also enable the usage of the feature for Agency's Axon Cloud Services tenant. Agency will not see this option with Axon Cloud Services unless Axon has enabled Wi-Fi Positioning for Agency's Axon Cloud Services tenant. When Wi-Fi Positioning is enabled by both Axon and Agency, Non-Content and Personal Data will be sent to Skyhook Holdings, Inc. ("**Skyhook**") to facilitate the Wi-Fi Positioning functionality. Data controlled by Skyhook is outside the scope of the Axon Cloud Services Privacy Policy and is subject to the Skyhook Services Privacy Policy.
8. **Storage.** For Axon Unlimited Device Storage subscriptions, Agency may store unlimited data in Agency's Axon Evidence account only if data originates from Axon Capture or the applicable Axon Device. Axon may charge Agency additional fees for exceeding purchased storage amounts. Axon may place Agency Content that Agency has not viewed or accessed for six (6) months into archival storage. Agency Content in archival storage will not have immediate availability and may take up to twenty-four (24) hours to access.

For Third-Party Unlimited Storage the following restrictions apply: (i) it may only be used in conjunction with a valid Axon's Evidence.com user license; (ii) is limited to data of the law enforcement agency that purchased the Third-Party Unlimited Storage and the Axon's Evidence.com end user or Agency is prohibited from storing data for other law enforcement agencies; and (iii) Agency may only upload and store data that is directly related to: (1) the investigation of, or the prosecution of a crime; (2) common law enforcement activities; or (3) any Agency Content created by Axon Devices or Evidence.com.

9. **Location of Storage.** Axon may transfer Agency Content to third-party subcontractors for storage. Axon will determine the locations of data centers for storage of Agency Content. For United States agencies, Axon will ensure all Agency Content stored in Axon Cloud Services remains within the United States. Ownership of Agency Content remains with Agency.
10. **Suspension.** Axon may temporarily suspend Agency's or any end user's right to access or use any portion or all of Axon Cloud Services immediately upon notice, if Agency or end user's use of or registration for Axon Cloud Services may (a) pose a security risk to Axon Cloud Services or any third-party; (b) adversely impact Axon Cloud Services, the systems, or content of any other customer; (c) subject Axon, Axon's affiliates, or any third-party to liability; or (d) be fraudulent. Agency remains responsible for all fees incurred through suspension. Axon will not delete Agency Content because of suspension, except as specified in this Agreement.
11. **Axon Cloud Services Warranty.** Axon disclaims any warranties or responsibility for data corruption or errors before Agency uploads data to Axon Cloud Services.
12. **Axon Records.** Axon Records is the software-as-a-service product that is generally available at the time Agency purchases an OSP 7 or OSP 10 bundle. During Agency's Axon Records Subscription Term, if any, Agency will be entitled to receive Axon's Update and Upgrade releases on an if-and-when available basis.
 - a. The Axon Records Subscription Term will end upon the completion of the Axon Records Subscription as documented in the Quote, or if purchased as part of an OSP 7 or OSP 10 bundle, upon completion of the OSP 7 or OSP 10 Term ("**Axon Records Subscription**")
 - b. An "**Update**" is a generally available release of Axon Records that Axon makes available from time to time. An "**Upgrade**" includes (i) new versions of Axon Records that enhance features and functionality, as solely determined by Axon; and/or (ii) new versions of Axon Records that provide additional features or perform additional functions. Upgrades exclude new products that Axon introduces and markets as distinct products or applications.
 - c. New or additional Axon products and applications, as well as any Axon professional services needed to configure Axon Records, are not included. If Agency purchases Axon Records as part of a bundled offering, the Axon Record subscription begins on the later of the (1) start date of that bundled offering, or (2) date Axon provisions Axon Records to Agency.
 - d. Users of Axon Records at the Agency may upload files to entities (incidents, reports, cases, etc) in Axon Records with no limit to the number of files and amount of storage. Notwithstanding the foregoing, Axon

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may limit usage should the Agency exceed an average rate of one-hundred (100) GB per user per year of uploaded files. Axon will not bill for overages.

13. **Axon Cloud Services Restrictions.** Agency and Agency end users (including employees, contractors, agents, officers, volunteers, and directors), may not, or may not attempt to:
 - a. copy, modify, tamper with, repair, or create derivative works of any part of Axon Cloud Services;
 - b. reverse engineer, disassemble, or decompile Axon Cloud Services or apply any process to derive any source code included in Axon Cloud Services, or allow others to do the same;
 - c. access or use Axon Cloud Services with the intent to gain unauthorized access, avoid incurring fees or exceeding usage limits or quotas;
 - d. use trade secret information contained in Axon Cloud Services, except as expressly permitted in this Agreement;
 - e. access Axon Cloud Services to build a competitive device or service or copy any features, functions, or graphics of Axon Cloud Services;
 - f. remove, alter, or obscure any confidentiality or proprietary rights notices (including copyright and trademark notices) of Axon's or Axon's licensors on or within Axon Cloud Services; or
 - g. use Axon Cloud Services to store or transmit infringing, libelous, or other unlawful or tortious material; material in violation of third-party privacy rights; or malicious code.
14. **After Termination.** Axon will not delete Agency Content for ninety (90) days following termination. There will be no functionality of Axon Cloud Services during these ninety (90) days other than the ability to retrieve Agency Content. Agency will not incur additional fees if Agency downloads Agency Content from Axon Cloud Services during this time. Axon has no obligation to maintain or provide Agency Content after these ninety (90) days and will thereafter, unless legally prohibited, delete all Agency Content. Upon request, Axon will provide written proof that Axon successfully deleted and fully removed all Agency Content from Axon Cloud Services.
15. **Post-Termination Assistance.** Axon will provide Agency with the same post-termination data retrieval assistance that Axon generally makes available to all customers. Requests for Axon to provide additional assistance in downloading or transferring Agency Content, including requests for Axon's data egress service, will result in additional fees and Axon will not warrant or guarantee data integrity or readability in the external system.
16. **U.S. Government Rights.** If Agency is a U.S. Federal department or using Axon Cloud Services on behalf of a U.S. Federal department, Axon Cloud Services is provided as a "commercial item," "commercial computer software," "commercial computer software documentation," and "technical data", as defined in the Federal Acquisition Regulation and Defense Federal Acquisition Regulation Supplement. If Agency is using Axon Cloud Services on behalf of the U.S. Government and these terms fail to meet the U.S. Government's needs or are inconsistent in any respect with federal law, Agency will immediately discontinue use of Axon Cloud Services.
17. **Survival.** Upon any termination of this Agreement, the following sections in this Appendix will survive: Agency Owns Agency Content, Privacy, Storage, Axon Cloud Services Warranty, and Axon Cloud Services Restrictions.

Axon Customer Experience Improvement Program Appendix

1. **Axon Customer Experience Improvement Program (ACEIP).** The ACEIP is designed to accelerate Axon's development of technology, such as building and supporting automated features, to ultimately increase safety within communities and drive efficiency in public safety. To this end, subject to the limitations on Axon as described below, Axon, where allowed by law, may make limited use of Agency Content from all of its customers to provide, develop, improve, and support current and future Axon products (collectively, "ACEIP Purposes"). However, at all times, Axon will comply with its obligations pursuant to the Axon Cloud Services Terms of Use Appendix to maintain a comprehensive data security program (including compliance with the CJIS Security Policy for Criminal Justice Information), privacy program, and data governance policy, including high industry standards of de-identifying Personal Data, to enforce its security and privacy obligations for the ACEIP. ACEIP has 2 tiers of participation, Tier 1 and Tier 2. By default, Agency will be a participant in ACEIP Tier 1. If Agency does not want to participate in ACEIP Tier 1, Agency can revoke its consent at any time. If Agency wants to participate in Tier 2, as detailed below, Agency can check the ACEIP Tier 2 box below. If Agency does not want to participate in ACEIP Tier 2, Agency should leave box unchecked. At any time, Agency may revoke its consent to ACEIP Tier 1, Tier 2, or both Tiers.
2. **ACEIP Tier 1.**
 - 2.1. When Axon uses Agency Content for the ACEIP Purposes, Axon will extract from Agency Content and may store separately copies of certain segments or elements of the Agency Content (collectively, "**ACEIP Content**"). When extracting ACEIP Content, Axon will use commercially reasonable efforts to aggregate, transform or de-identify Agency Content so that the extracted ACEIP Content is no longer reasonably capable of being associated with, or could reasonably be linked directly or indirectly to a particular individual ("**Privacy Preserving Technique(s)**"). For illustrative purposes, some examples are described in footnote 1¹. For clarity, ACEIP Content will still be linked indirectly, with an attribution, to the Agency from which it was extracted. This attribution will be stored separately from the data itself, but is necessary for and will be solely used to enable Axon to identify and delete all ACEIP Content upon Agency request. Once de-identified, ACEIP Content may then be further modified, analyzed, and used to create derivative works. At any time, Agency may revoke the consent granted herein to Axon to access and use Agency Content for ACEIP Purposes. Within 30 days of receiving the Agency's request, Axon will no longer access or use Agency Content for ACEIP Purposes and will delete any and all ACEIP Content. Axon will also delete any derivative works which may reasonably be capable of being associated with, or could reasonably be linked directly or indirectly to Agency. In addition, if Axon uses Agency Content for the ACEIP Purposes, upon request, Axon will make available to Agency a list of the specific type of Agency Content being used to generate ACEIP Content, the purpose of such use, and the retention, privacy preserving extraction technique, and relevant data protection practices applicable to the Agency Content or ACEIP Content ("**Use Case**"). From time to time, Axon may develop and deploy new Use Cases. At least 30 days prior to authorizing the deployment of any new Use Case, Axon will provide Agency notice (by updating the list of Use Case at <https://www.axon.com/aceip> and providing Agency with a mechanism to obtain notice of that update or another commercially reasonable method to Agency designated contact) ("**New Use Case**").
 - 2.2. **Expiration of ACEIP Tier 1.** Agency consent granted herein will expire upon termination of the Agreement. In accordance with section 1.1.1, within 30 days of receiving the Agency's request, Axon will no longer access or use Agency Content for ACEIP Purposes and will delete ACEIP Content. Axon will also delete any derivative works which may reasonably be capable of being associated with, or could reasonably be linked directly or indirectly to, Agency.
3. **ACEIP Tier 2.** In addition to ACEIP Tier 1, if Agency wants to help further improve Axon's services, Agency may choose to participate in Tier 2 of the ACEIP. ACEIP Tier 2 grants Axon certain additional rights to use Agency Content, in addition to those set forth in Tier 1 above, without the guaranteed deployment of a Privacy Preserving Technique

¹ For example; (a) when extracting specific text to improve automated transcription capabilities, text that could be used to directly identify a particular individual would not be extracted, and extracted text would be disassociated from identifying metadata of any speakers, and the extracted text would be split into individual words and aggregated with other data sources (including publicly available data) to remove any reasonable ability to link any specific text directly or indirectly back to a particular individual; (b) when extracting license plate data to improve Automated License Plate Recognition (ALPR) capabilities, individual license plate characters would be extracted and disassociated from each other so a complete plate could not be reconstituted, and all association to other elements of the source video, such as the vehicle, location, time, and the surrounding environment would also be removed; (c) when extracting audio of potential acoustic events (such as glass breaking or gun shots), very short segments (<1 second) of audio that only contains the likely acoustic events would be extracted and all human utterances would be removed.



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to enable product development, improvement, and support that cannot be accomplished with aggregated, transformed, or de-identified data.

Check this box if Agency wants to help further improve Axon's services by participating in ACEIP Tier 2 in addition to Tier 1. Axon will not enroll Agency into ACEIP Tier 2 until Axon and Agency agree to terms in writing providing for such participation in ACEIP Tier 2.

Professional Services Appendix

If any of the Professional Services specified below are included on the Quote, this Appendix applies.

1. **Utilization of Services.** Agency must use professional services as outlined in the Quote and this Appendix within six (6) months of the Effective Date.
2. **Axon Full Service (Axon Full Service).** Axon Full Service includes advance remote project planning and configuration support and up to four (4) consecutive days of on-site service and a professional services manager to work with Agency to assess Agency’s deployment and determine which on-site services are appropriate. If Agency requires more than four (4) consecutive on-site days, Agency must purchase additional days. Axon Full Service options include:

<p>System set up and configuration</p> <ul style="list-style-type: none"> • Instructor-led setup of Axon View on smartphones (if applicable) • Configure categories and custom roles based on Agency need • Register cameras to Agency domain • Troubleshoot IT issues with Axon Evidence and Axon Dock ("Dock") access • One on-site session included
<p>Dock configuration</p> <ul style="list-style-type: none"> • Work with Agency to decide the ideal location of Docks and set configurations on Dock • Authenticate Dock with Axon Evidence using admin credentials from Agency • On-site assistance, not to include physical mounting of docks
<p>Best practice implementation planning session</p> <ul style="list-style-type: none"> • Provide considerations for the establishment of video policy and system operations best practices based on Axon’s observations with other agencies • Discuss the importance of entering metadata in the field for organization purposes and other best practices for digital data management • Provide referrals of other agencies using the Axon camera devices and Axon Evidence • Recommend rollout plan based on review of shift schedules
<p>System Admin and troubleshooting training sessions Step-by-step explanation and assistance for Agency’s configuration of security, roles & permissions, categories & retention, and other specific settings for Axon Evidence</p>
<p>Axon instructor training (Train the Trainer) Training for Agency’s in-house instructors who can support Agency’s Axon camera and Axon Evidence training needs after Axon has fulfilled its contractual on-site obligations</p>
<p>Evidence sharing training Tailored workflow instruction for Investigative Units on sharing Cases and Evidence with local prosecuting agencies</p>
<p>End user go-live training and support sessions</p> <ul style="list-style-type: none"> • Assistance with device set up and configuration • Training on device use, Axon Evidence, and Evidence Sync
<p>Implementation document packet Axon Evidence administrator guides, camera implementation guides, network setup guide, sample policies, and categories & roles guide</p>
<p>Post go-live review</p>

3. **Body-Worn Camera Starter Service (Axon Starter).** Axon Starter includes advance remote project planning and configuration support and one (1) day of on-site Services and a professional services manager to work closely with Agency to assess Agency’s deployment and determine which Services are appropriate. If Agency requires more than one (1) day of on-site Services, Agency must purchase additional on-site Services. The Axon Starter options include:

<p>System set up and configuration (Remote Support)</p> <ul style="list-style-type: none"> • Instructor-led setup of Axon View on smartphones (if applicable) • Configure categories & custom roles based on Agency need • Troubleshoot IT issues with Axon Evidence and Dock access
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<p>Dock configuration</p> <ul style="list-style-type: none"> • Work with Agency to decide the ideal location of Dock setup and set configurations on Dock • Authenticate Dock with Axon Evidence using "Administrator" credentials from Agency • Does not include physical mounting of docks
<p>Axon instructor training (Train the Trainer) Training for Agency's in-house instructors who can support Agency's Axon camera and Axon Evidence training needs after Axon's has fulfilled its contracted on-site obligations</p>
<p>End user go-live training and support sessions</p> <ul style="list-style-type: none"> • Assistance with device set up and configuration • Training on device use, Axon Evidence, and Evidence Sync
<p>Implementation document packet Axon Evidence administrator guides, camera implementation guides, network setup guide, sample policies, and categories & roles guide</p>

- Body-Worn Camera Virtual 1-Day Service (Axon Virtual).** Axon Virtual includes all items in the BWC Starter Service Package, except one (1) day of on-site services.
- CEW Services Packages.** CEW Services Packages are detailed below:

<p>System set up and configuration</p> <ul style="list-style-type: none"> • Configure Axon Evidence categories & custom roles based on Agency need. • Troubleshoot IT issues with Axon Evidence. • Register users and assign roles in Axon Evidence. • For the CEW Full Service Package: On-site assistance included • For the CEW Starter Package: Virtual assistance included
<p>Dedicated Project Manager Assignment of specific Axon representative for all aspects of planning the rollout (Project Manager). Ideally, Project Manager will be assigned to Agency 4–6 weeks before rollout</p>
<p>Best practice implementation planning session to include:</p> <ul style="list-style-type: none"> • Provide considerations for the establishment of CEW policy and system operations best practices based on Axon's observations with other agencies • Discuss the importance of entering metadata and best practices for digital data management • Provide referrals to other agencies using TASER CEWs and Axon Evidence • For the CEW Full Service Package: On-site assistance included • For the CEW Starter Package: Virtual assistance included
<p>System Admin and troubleshooting training sessions On-site sessions providing a step-by-step explanation and assistance for Agency's configuration of security, roles & permissions, categories & retention, and other specific settings for Axon Evidence</p>
<p>Axon Evidence Instructor training</p> <ul style="list-style-type: none"> • Provide training on the Axon Evidence to educate instructors who can support Agency's subsequent Axon Evidence training needs. • For the CEW Full Service Package: Training for up to 3 individuals at Agency • For the CEW Starter Package: Training for up to 1 individual at Agency
<p>TASER CEW inspection and device assignment Axon's on-site professional services team will perform functions check on all new TASER CEW Smart weapons and assign them to a user on Axon Evidence.</p>
<p>Post go-live review For the CEW Full Service Package: On-site assistance included. For the CEW Starter Package: Virtual assistance included.</p>

- Smart Weapon Transition Service.** The Smart Weapon Transition Service includes:

<p>Archival of CEW Firing Logs Axon's on-site professional services team will upload CEW firing logs to Axon Evidence from all TASER CEW Smart Weapons that Agency is replacing with newer Smart Weapon models.</p>

Return of Old Weapons

Axon's on-site professional service team will ship all old weapons back to Axon's headquarters. Axon will provide Agency with a Certificate of Destruction

*Note: CEW Full Service packages for TASER 7 or TASER 10 include Smart Weapon Transition Service instead of 1-Day Device Specific Instructor Course.

7. **VR Services Package.** VR Service includes advance remote project planning and configuration support and one (1) day of on-site service and a professional services manager to work with Agency to assess Agency's deployment and determine which Services are appropriate. The VR Service training options include:

<p>System set up and configuration (Remote Support)</p> <ul style="list-style-type: none"> Instructor-led setup of Axon VR headset content Configure agency settings based on Agency need Troubleshoot IT issues with Axon VR headset
<p>Axon instructor training (Train the Trainer)</p> <p>Training for up to five (5) Agency's in-house instructors who can support Agency's Axon VR CET and SIM training needs after Axon's has fulfilled its contracted on-site obligations</p>
<p>Classroom and practical training sessions</p> <p>Step-by-step explanation and assistance for Agency's configuration of Axon VR CET and SIM functionality, basic operation, and best practices</p>

8. **Axon Air, On-Site Training.** Axon Air, On-Site training includes advance remote project planning and configuration support and one (1) day of on-site Services and a professional services manager to work closely with Agency to assess Agency's deployment and determine which Services are appropriate. If Agency's requires more than one (1) day of on-site Services, Agency must purchase additional on-site Services. The Axon Air, On-Site training options include:

<p>System set up and configuration (Remote Support)</p> <ul style="list-style-type: none"> Instructor-led setup of Axon Air App (ASDS) Configure agency settings based on Agency need Configure drone controller Troubleshoot IT issues with Axon Evidence
<p>Axon instructor training (Train the Trainer)</p> <p>Training for Agency's in-house instructors who can support Agency's Axon Air and Axon Evidence training needs after Axon's has fulfilled its contracted on-site obligations</p>
<p>Classroom and practical training sessions</p> <p>Step-by-step explanation and assistance for Agency's configuration of Axon Respond+ livestreaming functionality, basic operation, and best practices</p>

9. **Axon Air, Virtual Training.** Axon Air, Virtual training includes all items in the Axon Air, On-Site Training Package, except the practical training session, with the Axon Instructor training for up to four hours virtually.

10. **Signal Sidearm Installation Service.**

- a. **Purchases of 50 SSA units or more:** Axon will provide one (1) day of on-site service and one professional services manager and will provide train the trainer instruction, with direct assistance on the first of each unique holster/mounting type. Agency is responsible for providing a suitable work/training area.
- b. **Purchases of less than 50 SSA units:** Axon will provide a 1-hour virtual instruction session on the basics of installation and device calibration.

11. **Out of Scope Services.** Axon is only responsible to perform the professional services described in the Quote and this Appendix. Any additional professional services are out of scope. The Parties must document scope changes in a written and signed change order. Changes may require an equitable adjustment in the charges or schedule.

12. **Delivery of Services.** Axon personnel will work Monday through Friday, 8:30 a.m. to 5:30 p.m., except holidays. Axon will perform all on-site tasks over a consecutive timeframe. Axon will not charge Agency travel time by Axon personnel to Agency premises as work hours.

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13. **Access Computer Systems to Perform Services.** Agency authorizes Axon to access relevant Agency computers and networks, solely for performing the Services. Axon will work to identify as soon as reasonably practicable resources and information Axon expects to use and will provide an initial itemized list to Agency. Agency is responsible for and assumes the risk of any problems, delays, losses, claims, or expenses resulting from the content, accuracy, completeness, and consistency of all data, materials, and information supplied by Agency.
14. **Site Preparation.** Axon will provide a hardcopy or digital copy of current user documentation for the Axon Devices ("**User Documentation**"). User Documentation will include all required environmental specifications for the professional services and Axon Devices to operate per the Axon Device User Documentation. Before installation of Axon Devices (whether performed by Agency or Axon), Agency must prepare the location(s) where Axon Devices are to be installed ("**Installation Site**") per the environmental specifications in the Axon Device User Documentation. Following installation, Agency must maintain the Installation Site per the environmental specifications. If Axon modifies Axon Device User Documentation for any Axon Devices under this Agreement, Axon will provide the update to Agency when Axon generally releases it
15. **Acceptance.** When Axon completes professional services, Axon will present an acceptance form ("**Acceptance Form**") to Agency. Agency will sign the Acceptance Form acknowledging completion. If Agency reasonably believes Axon did not complete the professional services in substantial conformance with this Agreement, Agency must notify Axon in writing of the specific reasons for rejection within seven (7) calendar days from delivery of the Acceptance Form. Axon will address the issues and re-present the Acceptance Form for signature. If Axon does not receive the signed Acceptance Form or written notification of reasons for rejection within seven (7) calendar days of delivery of the Acceptance Form, Axon will deem Agency to have accepted the professional services.
16. **Agency Network.** For work performed by Axon transiting or making use of Agency's network, Agency is solely responsible for maintenance and functionality of the network. In no event will Axon be liable for loss, damage, or corruption of Agency's network from any cause.

Technology Assurance Plan Appendix

If Technology Assurance Plan ("TAP") or a bundle including TAP is on the Quote, this appendix applies.

1. **TAP Warranty.** The TAP warranty is an extended warranty that starts at the end of the one- (1-) year hardware limited warranty.
2. **Officer Safety Plan.** If Agency purchases an Officer Safety Plan ("OSP"), Agency will receive the deliverables detailed in the Quote. Agency must accept delivery of the TASER CEW and accessories as soon as available from Axon.
3. **OSP 7 or OSP 10 Term.** OSP 7 or OSP 10 begins on the date specified in the Quote ("**OSP Term**").
4. **TAP BWC Upgrade.** If Agency has no outstanding payment obligations and purchased TAP, Axon will provide Agency a new Axon body-worn camera ("**BWC Upgrade**") as scheduled in the Quote. If Agency purchased TAP, Axon will provide a BWC Upgrade that is the same or like Axon Device, at Axon's option. Axon makes no guarantee the BWC Upgrade will utilize the same accessories or Axon Dock.
5. **TAP Dock Upgrade.** If Agency has no outstanding payment obligations and purchased TAP, Axon will provide Agency a new Axon Dock as scheduled in the Quote ("**Dock Upgrade**"). Accessories associated with any Dock Upgrades are subject to change at Axon discretion. Dock Upgrades will only include a new Axon Dock bay configuration unless a new Axon Dock core is required for BWC compatibility. If Agency originally purchased a single-bay Axon Dock, the Dock Upgrade will be a single-bay Axon Dock model that is the same or like Axon Device, at Axon's option. If Agency originally purchased a multi-bay Axon Dock, the Dock Upgrade will be a multi-bay Axon Dock that is the same or like Axon Device, at Axon's option.
6. **Upgrade Delay.** Axon may ship the BWC and Dock Upgrades as scheduled in the Quote without prior confirmation from Agency unless the Parties agree in writing otherwise at least ninety (90) days in advance. Axon may ship the final BWC and Dock Upgrade as scheduled in the Quote sixty (60) days before the end of the Subscription Term without prior confirmation from Agency.
7. **Upgrade Change.** If Agency wants to upgrade Axon Device models from the current Axon Device to an upgraded Axon Device, Agency must pay the price difference between the MSRP for the current Axon Device and the MSRP for the upgraded Axon Device. If the model Agency desires has an MSRP less than the MSRP of the offered BWC Upgrade or Dock Upgrade, Axon will not provide a refund. The MSRP is the MSRP in effect at the time of the upgrade.
8. **Return of Original Axon Device.** Within thirty (30) days of receiving a BWC or Dock Upgrade, Agency must return the original Axon Devices to Axon or destroy the Axon Devices and provide a certificate of destruction to Axon including serial numbers for the destroyed Axon Devices. If Agency does not return or destroy the Axon Devices, Axon will deactivate the serial numbers for the Axon Devices received by Agency.
9. **Termination.** If Agency's payment for TAP, OSP, or Axon Evidence is more than thirty (30) days past due, Axon may terminate TAP or OSP. Once TAP or OSP terminates for any reason:
 - 9.1. TAP and OSP coverage terminate as of the date of termination and no refunds will be given.
 - 9.2. Axon will not and has no obligation to provide the Upgrade Models.
 - 9.3. Agency must make any missed payments due to the termination before Agency may purchase any future TAP or OSP.

Add-on Services Appendix

This Appendix applies if Axon Community Request, Axon Redaction Assistant, and/or Axon Performance are included on the Quote.

1. **Subscription Term.** If Agency purchases Axon Community Request, Axon Redaction Assistant, or Axon Performance as part of OSP 7 or OSP 10, the subscription begins on the later of the (1) start date of the OSP 7 or OSP 10 Term, or (2) date Axon provisions Axon Community Request Axon Redaction Assistant, or Axon Performance to Agency.
 - 1.1. If Agency purchases Axon Community Request, Axon Redaction Assistant, or Axon Performance as a standalone, the subscription begins the later of the (1) date Axon provisions Axon Community Request, Axon Redaction Assistant, or Axon Performance to Agency, or (2) first day of the month following the Effective Date.
 - 1.2. The subscription term will end upon the completion of the Axon Evidence Subscription associated with the add-on.
2. **Axon Community Request Storage.** For Axon Community Request, Agency may store an unlimited amount of data submitted through the public portal ("**Portal Content**"), within Agency's Axon Evidence instance. The post-termination provisions outlined in the Axon Cloud Services Terms of Use Appendix also apply to Portal Content.
3. **Performance Auto-Tagging Data.** In order to provide some features of Axon Performance to Agency, Axon will need to store call for service data from Agency's CAD or RMS.

Axon Application Programming Interface Appendix

This Appendix applies if Axon's API Services are included on the Quote.

1. **Definitions.**

- 1.1. "**API Client**" means the software that acts as the interface between Agency's computer and the server, which is already developed or to be developed by Agency.
- 1.2. "**API Interface**" means software implemented by Agency to configure Agency's independent API Client Software to operate in conjunction with the API Service for Agency's authorized Use.
- 1.3. "**Axon Evidence Partner API, API or Axon API**" (collectively "**API Service**") means Axon's API which provides a programmatic means to access data in Agency's Axon Evidence account or integrate Agency's Axon Evidence account with other systems.
- 1.4. "**Use**" means any operation on Agency's data enabled by the supported API functionality.

2. **Purpose and License.**

- 2.1. Agency may use API Service and data made available through API Service, in connection with an API Client developed by Agency. Axon may monitor Agency's use of API Service to ensure quality, improve Axon devices and services, and verify compliance with this Agreement. Agency agrees to not interfere with such monitoring or obscure from Axon Agency's use of API Service. Agency will not use API Service for commercial use.
- 2.2. Axon grants Agency a non-exclusive, non-transferable, non-sublicensable, worldwide, revocable right and license during the Term to use API Service, solely for Agency's Use in connection with Agency's API Client.
- 2.3. Axon reserves the right to set limitations on Agency's use of the API Service, such as a quota on operations, to ensure stability and availability of Axon's API. Axon will use reasonable efforts to accommodate use beyond the designated limits.

3. **Configuration.** Agency will work independently to configure Agency's API Client with API Service for Agency's applicable Use. Agency will be required to provide certain information (such as identification or contact details) as part of the registration. Registration information provided to Axon must be accurate. Agency will inform Axon promptly of any updates. Upon Agency's registration, Axon will provide documentation outlining API Service information.

4. **Agency Responsibilities.** When using API Service, Agency and its end users may not:

- 4.1. use API Service in any way other than as expressly permitted under this Agreement;
- 4.2. use in any way that results in, or could result in, any security breach to Axon;
- 4.3. perform an action with the intent of introducing any viruses, worms, defect, Trojan horses, malware, or any items of a destructive nature to Axon Devices and Services;
- 4.4. interfere with, modify, disrupt or disable features or functionality of API Service or the servers or networks providing API Service;
- 4.5. reverse engineer, decompile, disassemble, or translate or attempt to extract the source code from API Service or any related software;
- 4.6. create an API Interface that functions substantially the same as API Service and offer it for use by third parties;
- 4.7. provide use of API Service on a service bureau, rental or managed services basis or permit other individuals or entities to create links to API Service;
- 4.8. frame or mirror API Service on any other server, or wireless or Internet-based device;
- 4.9. make available to a third-party, any token, key, password or other login credentials to API Service;
- 4.10. take any action or inaction resulting in illegal, unauthorized or improper purposes; or
- 4.11. disclose Axon's API manual.

5. **API Content.** All content related to API Service, other than Agency Content or Agency's API Client content, is considered Axon's API Content, including:

- 5.1. the design, structure and naming of API Service fields in all responses and requests;

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- 5.2. the resources available within API Service for which Agency takes actions on, such as evidence, cases, users, or reports;
 - 5.3. the structure of and relationship of API Service resources; and
 - 5.4. the design of API Service, in any part or as a whole.
6. **Prohibitions on API Content.** Neither Agency nor its end users will use API content returned from the API Interface to:
- 6.1. scrape, build databases, or otherwise create permanent copies of such content, or keep cached copies longer than permitted by the cache header;
 - 6.2. copy, translate, modify, create a derivative work of, sell, lease, lend, convey, distribute, publicly display, or sublicense to any third-party;
 - 6.3. misrepresent the source or ownership; or
 - 6.4. remove, alter, or obscure any confidentiality or proprietary rights notices (including copyright and trademark notices).
7. **API Updates.** Axon may update or modify the API Service from time to time ("**API Update**"). Agency is required to implement and use the most current version of API Service and to make any applicable changes to Agency's API Client required as a result of such API Update. API Updates may adversely affect how Agency's API Client access or communicate with API Service or the API Interface. Each API Client must contain means for Agency to update API Client to the most current version of API Service. Axon will provide support for one (1) year following the release of an API Update for all depreciated API Service versions.

**CITY OF CEDAR FALLS, IOWA
GENERAL TERMS AND CONDITIONS
AXON ENTERPRISE, INC. PUBLIC SAFETY CAMERAS AGREEMENT**

This Agreement is by and between Axon Enterprise, Inc. (“Contractor”) and the City of Cedar Falls, Iowa (“City”), and is to be effective on the date last signed by the Contractor or the City below.

1.0. Contractor’s Services

- 1.1. Contractor’s services shall consist only of those services and/or products provided or supplied by Contractor as defined in this Agreement and as listed on Exhibit “A” attached. (“Services” or “Scope of Services”)
- 1.2. Contractor shall not commence or perform any work outside the Scope of Services unless and until authorized in writing by the City. No changes to the Scope of Services shall be valid unless agreed to by both the Contractor and the City in writing. Any work performed or expenses incurred by the Contractor shall be conclusively presumed to be part of the Scope of Services unless a written change order covering such work, and the cost of such work, has been agreed to in advance. If Exhibit “A” includes provisions for contingent services, such services shall not be performed until written authorization is given by the City.
- 1.3. Contractor shall assign qualified and experienced personnel to perform the Services, and Contractor hereby warrants to the City that Contractor has sufficient experience and financial resources to complete the Services required by this Agreement. Where the Scope of Services identifies particular personnel who shall perform the Services, such personnel shall remain assigned to provide the Services throughout the term of this Agreement, unless otherwise approved in writing by the City. In the event that such particular personnel must be replaced, Contractor agrees to replace such particular personnel with persons of equivalent or better qualifications, as approved by the City.
- 1.4. Contractor shall perform the Services in a timely manner and in accordance with any schedule set forth in Exhibit “B”. The Contractor and the City agree that time is of the essence with respect to Contractor’s performance under this Agreement.

1.5. INTENTIONALLY OMITTED

- 1.6. The person signing this Agreement on behalf of the Contractor represents and warrants that the person has full and sufficient authority to execute this Agreement on behalf of the Contractor.

2.0. Compensation

- 2.1. All bids and prices shall be shown in U.S. Dollars. All prices must remain firm for the duration of this Agreement.
- 2.2. City shall pay Contractor in accordance with the payment terms set forth in Exhibit “B”. The maximum amount of all payments for Services shall be the amount set forth in Exhibit “B”, unless additional Services are agreed upon as set forth in Section 1.2, in which case the maximum amount of all payments shall be adjusted accordingly.
- 2.3. Payment shall be made to the Contractor within forty-five (45) days of the invoice date. The invoice shall include, at a minimum. The name and address of the Contractor, the invoice number, the date services were performed, or goods were shipped, a general description of the services or goods, total

amount to be paid, any discounts or credits, and the net amount to be paid. The invoice shall be mailed or emailed to the authorized representative of the City listed below, at the address listed below.

- 2.4. Expenses shall not be reimbursed to the Contractor unless specifically described in Exhibit "B".
- 2.5. If services in addition to the Scope of Services are agreed upon as set forth in Section 1.2, Contractor must provide a separate invoice for such additional services before payment will be made.
- 2.6. If the City fails to make any payment when due to the Contractor, the Contractor may charge the City interest on the unpaid balance at the rate of 5% per annum until paid. In addition, Contractor may, after giving seven (7) days written notice to the City, suspend services under this Agreement until such unpaid balance is paid in full.
- 2.7. Notwithstanding anything to the contrary in this Agreement, the City may withhold payment to Contractor for substantial and proven faulty Services that cannot be resolved by Contractor's warranty process or support, or upon formal notice of valid liens or legitimate claims against any Services, including products.
- 3.0. Taxes.
- 3.1. The City is exempt from all federal, State of Iowa, and other states' taxes on the purchase of products and services used by the City within the State of Iowa. The City shall provide tax exemption certification as required.
- 3.2. Any charges for taxes from which the City is exempt will be deducted from invoices before payment is made.
- 4.0. Ownership and Use of Documents
- 4.1. INTENTIONALLY OMITTED.
- 4.2. Contractor retains ownership of its pre-existing and proprietary materials and other intellectual property that may be incorporated into the Services.
- 4.3. Copies of City furnished data that may be relied upon by Contractor are limited to the printed copies (also known as hard copies) that are delivered to the Contractor. Files in electronic media format of text, data, graphics, or of other formats that are furnished by the City to the Contractor are only for the convenience of the Contractor. Any conclusion or information obtained or derived from such electronic files will be at the Contractor's sole risk.
- 4.4. INTENTIONALLY OMITTED.
- 5.0. Term and Termination.
- 5.1. The term of this Agreement shall commence on the effective date and end on April 1, 2034 unless earlier terminated under the terms of this Agreement.
- 5.2. The City may terminate this Agreement at any time for its convenience by giving written notice to the Contractor of such termination and specifying the effective date of the termination, at least thirty (30) calendar days before the effective date of termination. In that event, all finished or unfinished Services that are developed solely and exclusively for the City by the Contractor, reports and materials prepared or furnished that are developed solely and exclusively for the City by the Contractor shall, at the option of the City, become the City's property. If the Agreement is terminated by the City as provided herein, the Contractor shall be paid for all Services which have been authorized, approved and provided up to the effective date of termination. The City will not be subject to any termination fees from the Contractor.
- 5.3. Either party may terminate this Agreement upon thirty (30) calendar days written notice in the event that the other party fails to substantially perform in accordance with the terms of this Agreement through no fault of the party initiating the termination and the breach remains uncured at the end of thirty (30) days.
- 6.0. Warranties.
- 6.1. Contractor represents and warrants that Services shall be performed in a manner consistent with the

- standard of care of other professional service providers in a similar industry and application.
- 6.2. Express warranties provided by Contractor to City are stated in Exhibit B.
 - 6.3. Contractor shall be responsible for the quality, technical accuracy, completeness and coordination of all Services under this Agreement. Contractor shall promptly and without charge, provide all corrective work necessary as a result of Contractor's acts, errors or omissions with respect to the quality and accuracy of Contractor's Services.
 - 6.4. Contractor shall be responsible for any and all damages to property or persons as a result of Contractor's negligent acts, errors or omissions in performing the Services under this Agreement, and for any losses or costs to repair or remedy any Services undertaken by the City as a result of any such negligent acts, errors or omissions, except in the case of negligent acts, omissions or willful misconduct of the City.
 - 6.5. Contractor's obligations shall exist without regard to, and shall not be construed to be waived by, the availability or unavailability of any insurance, either by the City or by the Contractor. None of the provisions of this Agreement shall be construed as a limitation on the City's right to seek recovery of damages it suffers as a result of Contractor's fault or breach.
 - 7.0. Warranties – Intellectual Property.
 - 7.1. INTENTIONALLY OMITTED.
 - 7.2. INTENTIONALLY OMITTED.
 - 7.3. INTENTIONALLY OMITTED.
 - 8.0. Disputes.
 - 8.1. Should any dispute arise with respect to this Agreement, the parties agree to act immediately to resolve such dispute. Time is of the essence in the resolution of disputes.
 - 8.2. Contractor agrees that the existence of a dispute notwithstanding, it will continue without delay to carry out all of its responsibilities under this Agreement that are not affected by the dispute and the City shall continue to make payment for all Services that are performed in conformance with this Agreement. Should the Contractor fail to continue to perform its responsibilities regarding all non-disputed Services, without delay, any additional costs incurred by the City or the Contractor as a result of such failure to proceed shall be borne by the Contractor.
 - 8.3. Should any dispute between the parties remain unresolved, the parties mutually agree to engage in mediation prior to the filing of suit by either party. The cost of mediation shall be divided equally between the parties except that each party shall be responsible for that party's own expenses and attorney fees associated with mediation. The City shall not engage in arbitration of any dispute.
 - 9.0. Indemnification and Hold Harmless.
 - 9.1. To the fullest extent permitted by law, Contractor (for purposes of this Section 9.0, includes employees, subcontractors, agents and others working on behalf of Contractor under this Agreement) agrees to defend (for all non-professional claims), indemnify, and hold harmless the City (for purposes of this Section 9.0 includes elected and appointed officials, employees, and agents working on behalf of the City) against any and all claims, demands, suits or loss, including any and all outlay and expense connected therewith, and for damages, which may be asserted, claimed or recovered against or from the City, including, but not limited to, damages arising by reason of personal injury, including bodily injury or death, and property damage, which arises out of or is in any way connected or associated with the work and/or services provided by the Contractor to the City under this Agreement, to the extent caused by or arising out of the errors, omissions, negligent or willful misconduct of the Contractor.
 - 9.2. Contractor's duty of indemnification and to hold harmless shall survive the termination of this Agreement. Such duty also includes damage, loss or injury to the City or City property.
 - 9.3. Contractor expressly assumes full responsibility for loss, expense, damages or injuries which may result to the Contractor by reason of or in connection with the work and/or services provided by

Contractor under this Agreement to the extent caused by or arising out of the errors, omissions, negligent or willful misconduct of the Contractor.

- 9.4. It is specifically agreed between the parties that this Agreement is not intended to create in the public or any member of the public third-party beneficiary status or to authorize anyone not a party to this Agreement to maintain a suit for personal injuries or property damage.

10.0. Insurance.

Contractor shall at all times during the performance of this Agreement maintain insurance as set forth in Exhibit "C" unless this insurance requirement is waived by the City in this Section.

Insurance requirement waived: _____

(Signature and title of authorized City employee or officer)

The City may at any time during the term of this Agreement require proof of such insurance.

11.0. Compliance with Laws and Regulations.

- 11.1. Contractor certifies that in performing this Agreement it will comply with all applicable provisions of federal, state and local laws, ordinances, rules, licenses and regulations and shall make reasonable efforts to ensure that its employees, agents, subcontractors and others working on behalf of the Contractor under this Agreement do the same.

- 11.2. Contractor is responsible for determining which products are considered to be hazardous chemicals under applicable standards and to provide the most current Safety Data Sheet ("SDS") with the initial shipment of such chemicals, if applicable. Failure by Contractor to do so may be considered by the City to be delivery of a defective product and its delivery may be refused. It is also the Contractor's responsibility to provide to the City any updated or revised SDS as it becomes available for any such hazardous chemicals sold and delivered to the City.

12.0. Independent Contractor.

Both parties shall act in their individual capacities in the performance of this Agreement and not as agents, employees, partners, joint ventures or associates of one another. The employees or agents of one party shall not be deemed or construed to be the employees or agents of the other for any purpose whatsoever.

13.0. Non-Collusion.

- 13.1. Neither the Contractor, nor anyone acting on behalf of Contractor, has employed any person to solicit or procure this Agreement, nor will the Contractor make any payment or agreement for payment of any compensation in connection with the solicitation or procurement of this Agreement.
- 13.2. Contractor agrees that there is no agreement, arrangement or understanding expressed or implied, contemplating any division of compensation for Services provided under this Agreement, or in the participation in such Services, directly or indirectly, by any person or entity, except as provided in this Agreement.
- 13.3. Neither the Contractor, nor anyone acting on behalf of Contractor, has either directly or indirectly entered into any agreement, arrangement or understanding to collude or otherwise take any action in restraint of free competitive procurement in connection with this Agreement.

14.0. Nondiscrimination and Equal Opportunity.

- 14.1. Contractor will not discriminate against any employee or applicant for employment because of race, sex, color, creed, national origin, marital or familial status, religion, age, disability, sexual orientation, gender identity, genetic information or veteran status, or any other classification protected by federal, state, or local law, except where age or sex is an essential bona fide occupational requirement, or where disability is a bona fide occupational disqualification.
- 14.2. Contractor shall inform all subcontractors and agents performing under this Agreement of this nondiscrimination and equal opportunity requirement and shall take reasonable steps to ensure their compliance with the same.

15.0. No Conflict of Interest.

Contractor represents, warrants and covenants that no relationship exists or will exist during the term of this Agreement that is a conflict of interest under Iowa law. No employee, officer or agent of the Contractor shall participate in the procurement or performance of this Agreement if a conflict of interest exists as to such person. Should a conflict of interest arise during the term of this Agreement for Contractor or any employee, officer or agent of Contractor, Contractor shall immediately notify the City, in which case this Agreement may be terminated, and any excess costs incurred by the City due to such termination shall be paid by Contractor or deducted from any sums yet due to Contractor.

16.0. Force Majeure.

16.1. Force majeure shall be any of the following events: acts of God or the public enemy; compliance with any order, rule, regulation, decree, or request of any governmental authority or agency or person purporting to act as such; acts of war, public disorder, rebellion, terrorism, or sabotage; floods, hurricanes, or other storms; strikes or labor disputes; or any other cause, whether or not of the class or kind specifically named or referred to in this Agreement which is not within the reasonable control of the party affected. A delay in or failure of performance by either party shall not constitute a default in performance nor be the basis for, or give rise to, any claim for damages, if and to the extent such delay or failure is caused by force majeure.

16.2. The party who is prevented from performing by force majeure shall be obligated, within a period not to exceed fourteen (14) calendar days after the occurrence or detection of any such event, to provide notice to the other party setting forth in reasonable detail the nature thereof and the anticipated extent of the delay and shall remedy such cause as soon as reasonably possible, as mutually agreed between the parties.

16.3. If a remedy to an event of force majeure cannot be agreed upon within a reasonable amount of time, this Agreement may be terminated by either party.

17.0. Assignment.

No rights under this Agreement may be assigned or transferred by Contractor without the prior written consent of the City, such consent shall not be unreasonably withheld or delayed. The benefits of this Agreement may inure to Contractor's assigns, transferees, or successors in interest if approved by the City in writing in advance, and if such assignee, transferees or successors agree in writing to be bound by the terms of this Agreement.

18.0. Governing Law.

18.1. This Agreement shall be governed, interpreted and enforced in accordance with the laws of the State of Iowa, regardless of choice of law principles.

18.2. Venue for any dispute under this Agreement shall be the District Court in and for Black Hawk County, Iowa.

19.0. Discrepancy.

In the event that there are any discrepancies or differences between any terms or conditions of the Contractor's bid or quote and this Agreement, this Agreement shall prevail, even if the Contractor's bid or quote is incorporated into this Agreement.

20.0. Public Record.

20.1. This Agreement as well as Contractor's bid or quote and all documents submitted with any such bid or quote shall become public documents subject to Iowa Code Chapter 22, the Iowa Open Records Law. By submitting the bid or quote or any document to the City in connection with such bid or quote, the submitting party recognizes this and waives any claim against the City, its elected and appointed officers, and its employees, and agents working on behalf of the City, relating to the release of any bid or document submitted.

20.2. Each submitting party shall hold the City and its elected and appointed officers, and its employees, and agents working on behalf of the City, harmless from any claims arising from the release of any document or information made available to the City related to or arising from the bidding or quoting

process.

20.3. Notwithstanding Sections 20.1 and 20.2, protection from disclosure may apply to those elements of any submittal that may be a trade secret, or confidential or proprietary information. Should the submitting party wish to designate submittals as such, they must be clearly and prominently marked. The City shall make no determination as to whether or not such documents are protected from disclosure under Iowa Code Chapter 22. Rather, the City shall endeavor to notify the submitter of any request for such information and the submitter shall be solely responsible for asserting exemption from disclosure by obtaining a court order. As long as the City makes a good faith effort to notify the submitter of a request for such information, the City and the City's elected and appointed officers, the City's employees, and agents working on behalf of the City, shall not be liable for any damages resulting from such disclosure, whether such disclosure is deemed required by law, by an order of court or administrative agency, or occurs through inadvertence, mistake, or negligence.

21.0. Debarment.

21.1. Contractor hereby certifies, pursuant to 48 CFR Part 9, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this Agreement by any federal agency.

21.2. Contractor further certifies that it is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in any contracts with the City or with the State of Iowa.

22.0 Confidentiality of Shared Information.

No information shared between Contractor and the City in the performance of this Agreement shall be deemed confidential unless clearly designated as such in writing by the party seeking confidentiality at the time of sharing. If designated as confidential the parties agree to maintain the confidentiality of such information except as necessary for performance under this Agreement, unless or until written authorization for disclosure is given by the designating party, or as required by law, or by an order of a court or administrative agency. In the event of a dispute over the confidentiality of shared information, the parties agree to maintain the confidentiality of the designated information until the issue of confidentiality is resolved. The duty to maintain the confidentiality of such information shall survive the termination of this Agreement.

23.0. Entire Agreement.

23.1. This Agreement, Contractor's Master Services and Purchasing Agreement for Agency and appendices, and Exhibits to this Agreement, which are incorporated into this Agreement by this reference, contains the entire agreement and understanding by and between the parties with respect to the subject matter, and no representations, promises, agreements, or understandings, written or verbal, not contained in this Agreement, shall be of any force or effect.

23.2. No change, modification or waiver of this Agreement shall be valid or binding unless the same is in writing and signed by the party against whom such change, modification or waiver is sought to be enforced.

24.0. Additional Terms.

Master Services and Purchasing Agreement for Agency and appendices. This Agreement is subject to the Contractor's Master Services and Purchasing Agreement for Agency and attached appendices.

However, in the event of any conflict or inconsistency between this Agreement, the Exhibits, or the Contractor's Master Services and Purchasing Agreement for Agency and appendices, then the following priority shall prevail: first the main body of this Agreement, then Exhibits to this Agreement, then the Contractor's Master Services and Purchasing Agreement for Agency and appendices.

25.0. Notices.

Any notice required to be given under this Agreement and any authorization required to be provided

shall be given or provided to:

City:
Name: Mark Howard
Title: Chief of Police
Address: 4600 S. Main Street
Cedar Falls, IA 50613
Telephone: (319)273-8612
Email: mark.howard@cedarfalls.com

Contractor:
Name: Legal
Title: Legal Department
Address: _ 17800 N. 85th St.
Scottsdale, AZ 85255-6311
Telephone: _ 800-978-2737
Email: _legal@axon.com

In Witness Whereof, the City and the Contractor have caused this Agreement to be executed as of the last date listed below.

CONTRACTOR
Axon Enterprise, Inc.

By: _____
Its: _____

Date: _____

CITY OF CEDAR FALLS, IOWA

By: _____
Robert M. Green, Mayor

Attest: _____
Jacqueline Danielsen, MMC, City Clerk

Date: _____

-

Exhibit A

Axon Enterprises, Inc. Public Safety Cameras Agreement

SCOPE OF SERVICES**Item 1: Body Worn Cameras**

The Cedar Falls Public Safety Department anticipates an initial purchase of seventy-eight (78) body worn cameras. A chest mount option is preferred. At least two mounting solutions per camera is required. Body worn cameras must have flexible, secure mounting capabilities and the bidder shall disclose the horizontal and vertical field of view.

The system should contain docking stations, to house all purchased cameras, that allow the camera to recharge and allow the camera to download via an internet connection. An exception for technology that meets or exceeds this requirement may be allowed.

The Contractor shall install the docking stations at the Cedar Falls Public Safety Center. The system should also have the ability for a single docking station to download video to be utilized at a location off premises (e.g., task force office).

Specifications as follows for the body worn cameras:

- Users must be able to tag the footage with user defined categories and case numbers in the field.
- Footage must be able to download to a cloud based digital evidence management system using a camera docking station and/or LTE connection.
- The camera must have the ability to stream live footage from the field through the digital evidence management system if requested.
- The camera must have an indicator on the body worn camera to make the officer aware that the camera is being streamed live.
- A stealth or covert mode that can be activated in the field.
- Minimum of 720 progressive quality recording availability at 30 FPS.
- The body worn cameras has a pre-event buffer that is defined by the user and have the option to record a pre-event buffer with or without sound.
- Under normal usage, the body-worn camera should provide at least 12 hours of battery life. If using additional features to operate the camera, please explain the expected variations in battery life. In any situation, if battery life is not expected to last 12 hours, please provide the process of charging the camera—to extend battery life—while the camera remains mounted. It is important the camera always stay mounted to limit the need to recalibrate a camera's view during a shift.
- Minimum of three (3) hours of total record time.
- Store a minimum of twenty-four (24) hours of video.
- Indicator to show current battery level and operating mode.
- Weather resistance rating that needs to be disclosed with the proposal.
- Ambidextrous design for left or right-side mounting.

- Full color audiovisual capability.
- Operating temperature range between -5 and 122-degrees Fahrenheit.
- Constructed from impact resistant materials.
- Ability to perform live streaming through a cloud storage system if requested.
- Ability to download video from the field via an LTE or Wi-Fi connection if necessary.
- GPS available in each unit that provides a current location while recording.
- GPS available in each unit that provides a location periodically (15-30 minutes) when not recording.
- The ability to retrieve up to eighteen (18) hours of audio-free video from the device in the event of late or non-activation.
- The body-worn camera must respond to customizable triggers for wireless activation. These triggers could include, but are not limited to:
 - Lightbar/siren activation
 - Removing a weapon from the weapon rack or holster
 - Collision detection
- The ability to have video playback in the field from the in-car Windows based computer.
- The video recording shall automatically embed the time/date stamp in the video.
- Ability to recharge the camera in the field or replace the battery.
- Camera must autofocus and have image stabilization.
- Camera should capture video in low-light conditions that would be similar to what the human eye can see.
- Camera prohibits recordings from being deleted, edited or overwritten by the user.
- The body-worn camera must provide officers with simple activation methods via a center button, a power button, and side buttons that activate various modes and controls. Please explain.
- The body-worn camera shall be a self-contained, tamper-proofed unit with no external wiring required for operation.
- The body-worn camera must provide visual LED indicator lights, audible tones/beeps, and haptic (vibration) feedback when in various operating modes. The camera should also have a screen on top of the camera to identify the camera's status to the user in a digestible way.
- If the body-worn camera loses power at any point, the camera's data must not be corrupted or lost.
- The body-worn camera must have a docking station option that is capable of offloading digital evidence from multiple cameras at once. The docking station must also charge the camera and allow the camera to receive operating system updates, time zone calibration, and setting changes. Multiple docking options are preferred and include preference toward 1-bay and multiple bay docks.
- The docking stations mustn't need a computer to operate, connect, or interface with the Internet. The docking stations should be standalone devices that connect to a cloud storage solution via an

Ethernet connection.

- Once the body-worn cameras are connected to a docking station, they must begin the secure transfer of files to the DEMS without loss of quality or metadata, with all files being deleted from the camera once the transfer is complete. This transfer of evidence must be encrypted in transit.
- The body-worn camera must have multiple mounting options. Please provide details on each of your mounting options.
- The cost of each individual body-worn camera must include one of the aforementioned mounts; the mount type will be determined by the agency.
- Over the course of the contract's life, the vendor must provide a hardware refresh every two to three years, meaning new cameras with the vendors' most recent technology will be supplied to the agency on an agreed-upon timeline. If not able, please explain the refresh schedule.

Item 2: Vehicle Camera Systems

The Cedar Falls Public Safety Department has thirteen (13) patrol vehicles. These vehicles will need to be equipped with vehicle mounted cameras that integrate or pair with the body worn cameras outlined above.

The in-car system must have the functionality to submit all recordings to a cloud based digital evidence management system via a router or LTE connection from the field. Each patrol vehicle will be equipped with a front mounted camera (minimum of 720P resolution, configurable up to 1080P) and a rear facing prisoner camera with low light ability.

The system must be able to automatically trigger recordings on both the in-car camera system as well as activating the officer's body worn camera when there is activation of overhead lights, sirens or manually. The in-car system must have the ability to activate at a user defined speed setting and have crash detection. It shall also have the ability to record the vehicle's speed and must include GPS location information.

The in-car system shall have a pre-event buffer that is defined by the user and have the option to record the buffer with or without sound. The in-car system must be able to retain and recall up to 24 hours of video in the event of late or non-activation.

The in-car system should be capable of streaming live footage, if requested, from the field through the digital evidence management system to another location. Video footage from the in-car system and body worn cameras must be accessible by the current Window based computers in the patrol vehicle or dedicated monitor.

The in-car system should have Automated License Plate Reader (ALPR) in the front mounted camera, capable of reading up to three (3) lanes of traffic. This ALPR should be able to be activated in the thirteen (13) patrol vehicles, and accessible through the current window-based computers in the patrol vehicles. Please explain capabilities.

The bidder shall be responsible for the delivery and installation of the vehicle mounted camera equipment. In the event that the bidder does not install the vehicle mounted camera system, the bidder will train a third- party local vender/installer on the installation of the system for the Cedar Falls Public Safety Department fleet. If a third-party installer cannot be trained, the bidder must be able to move the in-car system from a retiring vehicle to a new vehicle each year, with an average of 2-3 car installs per year after the initial installation.

Other specifications as follows for the in-car camera system:

- Operating temperature range between -35 to 120-degrees Fahrenheit.
- Ability to review and categorize videos in the vehicle via the in-car Windows based computer.
- Videos are encrypted while on the camera and while uploading.
- Rear-facing prisoner camera with low-light and/or infrared recording ability.
- Constructed from impact resistant materials.
- Ability to record clear videos during varied lighting conditions to include daytime, low or no light, and with bright or flashing lights.
- In-car audio recording for both the front and rear cameras. If front unavailable explain capabilities.
- Minimal recording resolution of 720P, configurable up to 1080P or superior.
- All firmware and updates can be handled wirelessly via LTE or Wi-Fi access points.
- Internal storage system with a minimal SSD hard drive capacity of 240 GB.
- ALPR results accessed via the in-car Windows based computer.
- GPS in each unit that provides a current location that is accessible from the evidence management system.
- Camera system prohibits recordings from being deleted, edited or overwritten by the user.
- The in-car system must support customizable signal triggers, all of which can be tracked in an audit trail when activated.
- The front-facing camera mount must allow the user to adjust the camera up to 360 degrees. This feature should help to capture an area of focus that may be out of frame, such as a live sobriety test or vehicles of interest.
- Both the front- and rear-facing cameras must have a pre-event buffer that can capture up to 120 seconds of video prior to an officer initiating a recording. The pre-event buffer video resolution, as well as the pre-event buffer length, should be configurable. The length of the pre-event buffer should allow configuration in 30-second increments, from 0 to 120 seconds. To protect officer privacy, recording audio during the pre-event buffer must be configurable.
- Both the front-and rear-facing cameras must provide visual LED indicator lights, audible tones/beeps, and haptic (vibration) feedback when in various operating modes.
- During playback, the in-car camera system video must display a configurable overlay that shows when the vehicle's speed changes or brakes are used. This overlay can include other information as well. Please explain this functionality.
- The in-car camera system must leverage an integrated in-car application that allows a user to see views from multiple cameras at once.

Item 3: Digital Evidence Management System (DEMS)

The digital evidence management system must be a cloud-based system that is CJIS and CALEA standard compliant for electronic data storage and encrypted at rest and in transit. The data

center must be within the Continental United States. The city's data should be stored physically segmented from other client data.

The data center shall provide a network operation center with 24/7/365 monitoring of the data center environment, system availability and performance. Please provide any relevant documentation related to any certifications pertaining to the Proposer's hosting technical and operation capabilities including any subcontracted provider for the services.

The system must be able to have individual user ID's for about 90 employees with the ability to add or delete users as needed. Preference will be given for those systems that will integrate with Active Directory Domain. Services implemented in accordance with published internet standards such as Lightweight Directory Access Protocol (LDAP) and Domain Name Services (DNS). If such integration is not offered, please explain the capabilities.

All body worn and vehicle camera systems outlined above must be able to submit to this system seamlessly and automatically.

The system has the ability to assign administrators and allow them to set retention periods based on the category tags that each piece of evidence is marked with. This system should have the ability to have unlimited storage to meet the Public Safety Department's growing needs to maintain digital evidence. If applicable, include tiers of storage with associated costs that are offered based on these retention periods.

The DEMS must have the ability to generate a time-synced transcribed written record of recorded audio/video evidence.

The DEMS has the integrated ability to redact video and audio recordings. This redaction software (AI technology) should have the ability to identify computer screens, faces and license plates to blur the image, as well as manual redaction. It should also have the capability to redact audio in a similar manner to video redaction.

The DEMS has the capability of automated metrics measuring activation rates of the body worn cameras and uncategorized videos. The system has the capability of automatically notifying users of un-categorized evidence. The system is capable of automated random selection of video, pursuant to administrative specifications or guidelines, for supervisory review. This automated selection of video should utilize keyword search from the transcribed recordings to prioritize video for review.

Other specifications as follows for the digital evidence management system:

- The system must be able to digitally share evidence through the DEMS.
- The system must have the ability to send out digital evidence via an email link and allow the administrator to control the permission on the outgoing evidence.
- The system will have the ability to burn digital evidence to a CD/DVD or other media that is able to be utilized with most standard DVD players or PC's using a standard format that does not require specialized software installation.
- The system should document officer's access by use of an audit trail and maintain a detailed chain of custody.
- Ability to recover lost/corrupted/deleted files.
- Ability to use standard file formats and software to view video (non-proprietary file formats).

- Ability to use any standard browser (e.g. Chrome, Internet Explorer, Safari, etc.) to access the cloud-based management system. Please provide detailed information on the ways in which the City will access the software when on or off the City Network. Include any additional hardware/software that may be required for accessing the software.
- Intuitive to a variety of users.
- Specifically designed for digital evidence data storage.
- The system has specified storage for outside digital evidence (specify amounts of available storage).
- The system allows for multi-camera playback where body worn and/or in-car videos can be viewed together with automatic time synchronization.
- The system has auto-transcription capability where the system can produce a written transcription of the recorded audio from the body worn and/or in-car video.
- The system is capable of placing markers at specific points in videos with a written statement to define the marker.
- Capable of making clips of evidence video without altering the original file.
- Capable of tracking the method of camera activation and deactivation.
- Customizable user permissions.
- Multi-factor authentication.
- Video retention period based upon user defined categorization or incident type.
- Solution must backup data with a preference of two or more copies, one of which is immutable, with redundant and disaster recovery sites at no additional cost.
- Solution must protect data from malicious access as required by industry compliance guidelines and best standard practices.
- Vendor must report data breaches as required by industry compliance guidelines and best standard practices. It is expected that the vendor will take appropriate steps to remedy such security breach and cooperate with the City at the vendor's expense to stop the breach.
- Solution will securely offload captured data from device to the Cloud storage.
- System must be available 24X7. Please list number of instances you have had unplanned outages in the last 5 years. Include the process of notification of standard maintenance and downtime.
- System support must be available please include standard response times and system support availability.

Item 4: Other Upgrades, Service and Requirements

The contract amount shall include:

- Body worn cameras will be upgraded at intervals of not more than 30 months until the end of the contract term, and any extensions. Fleet cameras will be updated at intervals of not more than 60 months until the end of the contract term, and any extensions.
- Customer support available seven days a week, 365 days a year.

- Warranty plan covering all equipment for the life of the contract.
- Perform all software updates automatically.
- Provide initial administrative training on-site for all users for any/all components.
- Install, configure and test the system.
- Provide initial and ongoing training materials, including but not limited to:
 - Paper/electronic manuals.
 - Web-based/self-guided presentations.
 - Quick reference guides.
- Vendor will provide expert witness testimony, if needed.
- Available options for iOS and Android mobile application capable of capturing other digital evidence such as video, photos, audio, and metadata.
- Capability to provide links for digital evidence to be directly submitted to the DEMS by the outside party/citizen, with specific tags or categorization. These submissions must be screened for viruses.
- Ability to renew the digital evidence management system, software as a service, at the completion of the contract.
- Access to digital evidence after the end of the defined contract.



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-498627-4521

Item 30.

Issued: 10/18/2023

Quote Expiration: 11/15/2023

Estimated Contract Start Date: 03/15/2024

Account Number: 116050

Payment Terms: N30

Delivery Method:

SHIP TO	BILL TO
Business;Delivery;Invoice-220 Clay St 220 Clay St Cedar Falls, IA 50613-2726 USA	Cedar Falls Police Dept. - IA 220 Clay St Cedar Falls IA 50613-2726 USA Email:

SALES REPRESENTATIVE	PRIMARY CONTACT
Nick Butier Phone: Email: nbutier@axon.com Fax:	Jeff Harrenstein Phone: 319-273-8612 Email: jeff.harrenstein@cedarfalls.com Fax: 319-273-8619

Quote Summary

Program Length	120 Months
TOTAL COST	\$1,414,701.46
ESTIMATED TOTAL W/ TAX	\$1,414,701.46

Discount Summary

Average Savings Per Year	\$32,419.10
TOTAL SAVINGS	\$324,191.04

Payment Summary

Date	Subtotal	Tax	Total
Feb 2024	\$141,470.11	\$0.00	\$141,470.11
Feb 2025	\$141,470.15	\$0.00	\$141,470.15
Feb 2026	\$141,470.15	\$0.00	\$141,470.15
Feb 2027	\$141,470.15	\$0.00	\$141,470.15
Feb 2028	\$141,470.15	\$0.00	\$141,470.15
Feb 2029	\$141,470.15	\$0.00	\$141,470.15
Feb 2030	\$141,470.15	\$0.00	\$141,470.15

Payment Summary

Item 30.

Date	Subtotal	Tax	Total
Feb 2031	\$141,470.15	\$0.00	\$141,470.15
Feb 2032	\$141,470.15	\$0.00	\$141,470.15
Feb 2033	\$141,470.15	\$0.00	\$141,470.15
Total	\$1,414,701.46	\$0.00	\$1,414,701.46

Quote Unbundled Price:
 Quote List Price:
 Quote Subtotal:

\$1,7 Item 30.
 \$1,648,896.10
 \$1,414,701.46

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									
BWCUwTAP10Yr	BWC Unlimited with TAP 10YR	78	120	\$117.02	\$109.26	\$89.49	\$837,657.96	\$0.00	\$837,657.96
Fleet3A10Yr	Fleet 3 Advanced 10 Year	13	120	\$250.05	\$238.92	\$208.96	\$325,977.60	\$0.00	\$325,977.60
A la Carte Hardware									
74028	WING CLIP MOUNT, AXON RAPIDLOCK	78			\$31.30	\$0.00	\$0.00	\$0.00	\$0.00
H00001	AB4 Camera Bundle	78			\$849.00	\$849.00	\$66,222.00	\$0.00	\$66,222.00
H00003	AB4 1-Bay Dock Bundle	70			\$229.00	\$229.00	\$16,030.00	\$0.00	\$16,030.00
H00002	AB4 Multi Bay Dock Bundle	1			\$1,638.90	\$1,638.90	\$1,638.90	\$0.00	\$1,638.90
A la Carte Software									
73746	PROFESSIONAL EVIDENCE.COM LICENSE	12	120		\$39.00	\$39.00	\$56,160.00	\$0.00	\$56,160.00
73478	REDACTION ASSISTANT USER LICENSE	78	120		\$9.00	\$9.00	\$84,240.00	\$0.00	\$84,240.00
A la Carte Services									
85055	AXON FULL SERVICE	1			\$26,775.00	\$26,775.00	\$26,775.00	\$0.00	\$26,775.00
Total							\$1,414,701.46	\$0.00	\$1,414,701.46

Delivery Schedule

Hardware

Bundle	Item	Description	QTY	Estimated Delivery Date
AB4 1-Bay Dock Bundle	100201	AXON BODY 4 - 1 BAY DOCK	70	02/15/2024
AB4 1-Bay Dock Bundle	71104	NORTH AMER POWER CORD FOR AB3 & T7 1-BAY DOCK/DATAPORT	70	02/15/2024
AB4 Camera Bundle	100147	AXON BODY 4 - NA - US FIRST RESPONDER - BLK - RAPIDLOCK	78	02/15/2024
AB4 Camera Bundle	100147	AXON BODY 4 - NA - US FIRST RESPONDER - BLK - RAPIDLOCK	2	02/15/2024
AB4 Camera Bundle	100466	USB-C to USB-C CABLE FOR AB4	86	02/15/2024
AB4 Camera Bundle	74028	WING CLIP MOUNT, AXON RAPIDLOCK	86	02/15/2024
AB4 Multi Bay Dock Bundle	100206	AXON BODY 4 - 8 BAY DOCK	1	02/15/2024
AB4 Multi Bay Dock Bundle	70033	WALL MOUNT BRACKET, ASSY, EVIDENCE.COM DOCK	1	02/15/2024
AB4 Multi Bay Dock Bundle	71019	NORTH AMER POWER CORD FOR AB3 8-BAY, AB2 1-BAY / 6-BAY DOCK	1	02/15/2024
Fleet 3 Advanced 10 Year	11634	CRADLEPOINT IBR900-1200M-B-NPS+5YR NETCLOUD	13	02/15/2024
Fleet 3 Advanced 10 Year	70112	AXON SIGNAL UNIT	13	02/15/2024
Fleet 3 Advanced 10 Year	71200	FLEET ANT, AIRGAIN, 5-IN-1, 2LTE, 2WIFI, 1GNSS, BL	13	02/15/2024
Fleet 3 Advanced 10 Year	72034	FLEET SIM INSERTION, VZW	13	02/15/2024
Fleet 3 Advanced 10 Year	72036	FLEET 3 STANDARD 2 CAMERA KIT	13	02/15/2024
A la Carte	74028	WING CLIP MOUNT, AXON RAPIDLOCK	78	02/15/2024
BWC Unlimited with TAP 10YR	73309	AXON CAMERA REFRESH ONE	80	08/15/2026
BWC Unlimited with TAP 10YR	73313	1-BAY DOCK AXON CAMERA REFRESH ONE	70	08/15/2026
BWC Unlimited with TAP 10YR	73689	MULTI-BAY BWC DOCK 1ST REFRESH	1	08/15/2026
BWC Unlimited with TAP 10YR	73310	AXON CAMERA REFRESH TWO	80	02/15/2029
BWC Unlimited with TAP 10YR	73314	1-BAY DOCK AXON CAMERA REFRESH TWO	70	02/15/2029
BWC Unlimited with TAP 10YR	73688	MULTI-BAY BWC DOCK 2ND REFRESH	1	02/15/2029
Fleet 3 Advanced 10 Year	72040	FLEET REFRESH, 2 CAMERA KIT	13	02/15/2029
BWC Unlimited with TAP 10YR	73317	1-BAY DOCK AXON CAMERA REFRESH THREE	70	08/15/2031
BWC Unlimited with TAP 10YR	73345	AXON CAMERA REFRESH THREE	80	08/15/2031
BWC Unlimited with TAP 10YR	73347	MULTI-BAY BWC DOCK 3RD REFRESH	1	08/15/2031
BWC Unlimited with TAP 10YR	73318	1-BAY DOCK AXON CAMERA REFRESH FOUR	70	02/15/2034
BWC Unlimited with TAP 10YR	73346	AXON CAMERA REFRESH FOUR	80	02/15/2034
BWC Unlimited with TAP 10YR	73348	MULTI-BAY BWC DOCK 4TH REFRESH	1	02/15/2034
Fleet 3 Advanced 10 Year	100092	FLEET REFRESH TWO, 2 CAMERA KIT	13	02/15/2034

Software

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
BWC Unlimited with TAP 10YR	73686	EVIDENCE.COM UNLIMITED AXON DEVICE STORAGE	78	03/15/2024	03/14/2034
BWC Unlimited with TAP 10YR	73746	PROFESSIONAL EVIDENCE.COM LICENSE	78	03/15/2024	03/14/2034
Fleet 3 Advanced 10 Year	80400	FLEET, VEHICLE LICENSE	13	03/15/2024	03/14/2034
Fleet 3 Advanced 10 Year	80401	FLEET 3, ALPR LICENSE, 1 CAMERA	13	03/15/2024	03/14/2034
Fleet 3 Advanced 10 Year	80402	RESPOND DEVICE LICENSE - FLEET 3	13	03/15/2024	03/14/2034
Fleet 3 Advanced 10 Year	80410	FLEET, UNLIMITED STORAGE, 1 CAMERA	26	03/15/2024	03/14/2034
A la Carte	73478	REDACTION ASSISTANT USER LICENSE	78	03/15/2024	03/14/2034

Software

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
A la Carte	73746	PROFESSIONAL EVIDENCE.COM LICENSE	12	03/15/2024	03/14/2034

Services

Bundle	Item	Description	QTY
Fleet 3 Advanced 10 Year	73391	FLEET 3 DEPLOYMENT (PER VEHICLE)	13
Fleet 3 Advanced 10 Year	73392	FLEET 3 UPGRADE INSTALLATION (PER VEHICLE)	13
A la Carte	85055	AXON FULL SERVICE	1

Warranties

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
BWC Unlimited with TAP 10YR	80464	EXT WARRANTY, CAMERA (TAP)	78	02/15/2025	03/14/2034
BWC Unlimited with TAP 10YR	80464	EXT WARRANTY, CAMERA (TAP)	2	02/15/2025	03/14/2034
BWC Unlimited with TAP 10YR	80465	EXT WARRANTY, MULTI-BAY DOCK (TAP)	1	02/15/2025	03/14/2034
BWC Unlimited with TAP 10YR	80466	EXT WARRANTY, SINGLE-BAY DOCK (TAP)	70	02/15/2025	03/14/2034
Fleet 3 Advanced 10 Year	80379	EXT WARRANTY, AXON SIGNAL UNIT	13	02/15/2025	03/14/2034
Fleet 3 Advanced 10 Year	80495	EXT WARRANTY, FLEET 3, 2 CAMERA KIT	13	02/15/2025	03/14/2034

Payment Details

Item 30.

Feb 2024						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 1	73478	REDACTION ASSISTANT USER LICENSE	78	\$8,424.00	\$0.00	\$8,424.00
Year 1	73746	PROFESSIONAL EVIDENCE.COM LICENSE	12	\$5,616.00	\$0.00	\$5,616.00
Year 1	74028	WING CLIP MOUNT, AXON RAPIDLOCK	78	\$0.00	\$0.00	\$0.00
Year 1	85055	AXON FULL SERVICE	1	\$2,677.50	\$0.00	\$2,677.50
Year 1	BWCUwTAP10Yr	BWC Unlimited with TAP 10YR	78	\$83,765.78	\$0.00	\$83,765.78
Year 1	Fleet3A10Yr	Fleet 3 Advanced 10 Year	13	\$32,597.74	\$0.00	\$32,597.74
Year 1	H00001	AB4 Camera Bundle	78	\$6,622.20	\$0.00	\$6,622.20
Year 1	H00002	AB4 Multi Bay Dock Bundle	1	\$163.89	\$0.00	\$163.89
Year 1	H00003	AB4 1-Bay Dock Bundle	70	\$1,603.00	\$0.00	\$1,603.00
Total				\$141,470.11	\$0.00	\$141,470.11

Feb 2025						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 2	73478	REDACTION ASSISTANT USER LICENSE	78	\$8,424.00	\$0.00	\$8,424.00
Year 2	73746	PROFESSIONAL EVIDENCE.COM LICENSE	12	\$5,616.00	\$0.00	\$5,616.00
Year 2	74028	WING CLIP MOUNT, AXON RAPIDLOCK	78	\$0.00	\$0.00	\$0.00
Year 2	85055	AXON FULL SERVICE	1	\$2,677.50	\$0.00	\$2,677.50
Year 2	BWCUwTAP10Yr	BWC Unlimited with TAP 10YR	78	\$83,765.82	\$0.00	\$83,765.82
Year 2	Fleet3A10Yr	Fleet 3 Advanced 10 Year	13	\$32,597.74	\$0.00	\$32,597.74
Year 2	H00001	AB4 Camera Bundle	78	\$6,622.20	\$0.00	\$6,622.20
Year 2	H00002	AB4 Multi Bay Dock Bundle	1	\$163.89	\$0.00	\$163.89
Year 2	H00003	AB4 1-Bay Dock Bundle	70	\$1,603.00	\$0.00	\$1,603.00
Total				\$141,470.15	\$0.00	\$141,470.15

Feb 2026						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 3	73478	REDACTION ASSISTANT USER LICENSE	78	\$8,424.00	\$0.00	\$8,424.00
Year 3	73746	PROFESSIONAL EVIDENCE.COM LICENSE	12	\$5,616.00	\$0.00	\$5,616.00
Year 3	74028	WING CLIP MOUNT, AXON RAPIDLOCK	78	\$0.00	\$0.00	\$0.00
Year 3	85055	AXON FULL SERVICE	1	\$2,677.50	\$0.00	\$2,677.50
Year 3	BWCUwTAP10Yr	BWC Unlimited with TAP 10YR	78	\$83,765.82	\$0.00	\$83,765.82
Year 3	Fleet3A10Yr	Fleet 3 Advanced 10 Year	13	\$32,597.74	\$0.00	\$32,597.74
Year 3	H00001	AB4 Camera Bundle	78	\$6,622.20	\$0.00	\$6,622.20
Year 3	H00002	AB4 Multi Bay Dock Bundle	1	\$163.89	\$0.00	\$163.89
Year 3	H00003	AB4 1-Bay Dock Bundle	70	\$1,603.00	\$0.00	\$1,603.00
Total				\$141,470.15	\$0.00	\$141,470.15

Feb 2027						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 4	73478	REDACTION ASSISTANT USER LICENSE	78	\$8,424.00	\$0.00	\$8,424.00
Year 4	73746	PROFESSIONAL EVIDENCE.COM LICENSE	12	\$5,616.00	\$0.00	\$5,616.00

Feb 2027

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 4	74028	WING CLIP MOUNT, AXON RAPIDLOCK	78	\$0.00	\$0.00	\$0.00
Year 4	85055	AXON FULL SERVICE	1	\$2,677.50	\$0.00	\$2,677.50
Year 4	BWCUwTAP10Yr	BWC Unlimited with TAP 10YR	78	\$83,765.82	\$0.00	\$83,765.82
Year 4	Fleet3A10Yr	Fleet 3 Advanced 10 Year	13	\$32,597.74	\$0.00	\$32,597.74
Year 4	H00001	AB4 Camera Bundle	78	\$6,622.20	\$0.00	\$6,622.20
Year 4	H00002	AB4 Multi Bay Dock Bundle	1	\$163.89	\$0.00	\$163.89
Year 4	H00003	AB4 1-Bay Dock Bundle	70	\$1,603.00	\$0.00	\$1,603.00
Total				\$141,470.15	\$0.00	\$141,470.15

Feb 2028

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 5	73478	REDACTION ASSISTANT USER LICENSE	78	\$8,424.00	\$0.00	\$8,424.00
Year 5	73746	PROFESSIONAL EVIDENCE.COM LICENSE	12	\$5,616.00	\$0.00	\$5,616.00
Year 5	74028	WING CLIP MOUNT, AXON RAPIDLOCK	78	\$0.00	\$0.00	\$0.00
Year 5	85055	AXON FULL SERVICE	1	\$2,677.50	\$0.00	\$2,677.50
Year 5	BWCUwTAP10Yr	BWC Unlimited with TAP 10YR	78	\$83,765.82	\$0.00	\$83,765.82
Year 5	Fleet3A10Yr	Fleet 3 Advanced 10 Year	13	\$32,597.74	\$0.00	\$32,597.74
Year 5	H00001	AB4 Camera Bundle	78	\$6,622.20	\$0.00	\$6,622.20
Year 5	H00002	AB4 Multi Bay Dock Bundle	1	\$163.89	\$0.00	\$163.89
Year 5	H00003	AB4 1-Bay Dock Bundle	70	\$1,603.00	\$0.00	\$1,603.00
Total				\$141,470.15	\$0.00	\$141,470.15

Feb 2029

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 6	73478	REDACTION ASSISTANT USER LICENSE	78	\$8,424.00	\$0.00	\$8,424.00
Year 6	73746	PROFESSIONAL EVIDENCE.COM LICENSE	12	\$5,616.00	\$0.00	\$5,616.00
Year 6	74028	WING CLIP MOUNT, AXON RAPIDLOCK	78	\$0.00	\$0.00	\$0.00
Year 6	85055	AXON FULL SERVICE	1	\$2,677.50	\$0.00	\$2,677.50
Year 6	BWCUwTAP10Yr	BWC Unlimited with TAP 10YR	78	\$83,765.82	\$0.00	\$83,765.82
Year 6	Fleet3A10Yr	Fleet 3 Advanced 10 Year	13	\$32,597.74	\$0.00	\$32,597.74
Year 6	H00001	AB4 Camera Bundle	78	\$6,622.20	\$0.00	\$6,622.20
Year 6	H00002	AB4 Multi Bay Dock Bundle	1	\$163.89	\$0.00	\$163.89
Year 6	H00003	AB4 1-Bay Dock Bundle	70	\$1,603.00	\$0.00	\$1,603.00
Total				\$141,470.15	\$0.00	\$141,470.15

Feb 2030

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 7	73478	REDACTION ASSISTANT USER LICENSE	78	\$8,424.00	\$0.00	\$8,424.00
Year 7	73746	PROFESSIONAL EVIDENCE.COM LICENSE	12	\$5,616.00	\$0.00	\$5,616.00
Year 7	74028	WING CLIP MOUNT, AXON RAPIDLOCK	78	\$0.00	\$0.00	\$0.00
Year 7	85055	AXON FULL SERVICE	1	\$2,677.50	\$0.00	\$2,677.50
Year 7	BWCUwTAP10Yr	BWC Unlimited with TAP 10YR	78	\$83,765.82	\$0.00	\$83,765.82
Year 7	Fleet3A10Yr	Fleet 3 Advanced 10 Year	13	\$32,597.74	\$0.00	\$32,597.74
Year 7	H00001	AB4 Camera Bundle	78	\$6,622.20	\$0.00	\$6,622.20
Year 7	H00002	AB4 Multi Bay Dock Bundle	1	\$163.89	\$0.00	\$163.89

Feb 2030

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 7	H00003	AB4 1-Bay Dock Bundle	70	\$1,603.00	\$0.00	\$1,603.00
Total				\$141,470.15	\$0.00	\$141,470.15

Feb 2031

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 8	73478	REDACTION ASSISTANT USER LICENSE	78	\$8,424.00	\$0.00	\$8,424.00
Year 8	73746	PROFESSIONAL EVIDENCE.COM LICENSE	12	\$5,616.00	\$0.00	\$5,616.00
Year 8	74028	WING CLIP MOUNT, AXON RAPIDLOCK	78	\$0.00	\$0.00	\$0.00
Year 8	85055	AXON FULL SERVICE	1	\$2,677.50	\$0.00	\$2,677.50
Year 8	BWCUwTAP10Yr	BWC Unlimited with TAP 10YR	78	\$83,765.82	\$0.00	\$83,765.82
Year 8	Fleet3A10Yr	Fleet 3 Advanced 10 Year	13	\$32,597.74	\$0.00	\$32,597.74
Year 8	H00001	AB4 Camera Bundle	78	\$6,622.20	\$0.00	\$6,622.20
Year 8	H00002	AB4 Multi Bay Dock Bundle	1	\$163.89	\$0.00	\$163.89
Year 8	H00003	AB4 1-Bay Dock Bundle	70	\$1,603.00	\$0.00	\$1,603.00
Total				\$141,470.15	\$0.00	\$141,470.15

Feb 2032

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 9	73478	REDACTION ASSISTANT USER LICENSE	78	\$8,424.00	\$0.00	\$8,424.00
Year 9	73746	PROFESSIONAL EVIDENCE.COM LICENSE	12	\$5,616.00	\$0.00	\$5,616.00
Year 9	74028	WING CLIP MOUNT, AXON RAPIDLOCK	78	\$0.00	\$0.00	\$0.00
Year 9	85055	AXON FULL SERVICE	1	\$2,677.50	\$0.00	\$2,677.50
Year 9	BWCUwTAP10Yr	BWC Unlimited with TAP 10YR	78	\$83,765.82	\$0.00	\$83,765.82
Year 9	Fleet3A10Yr	Fleet 3 Advanced 10 Year	13	\$32,597.74	\$0.00	\$32,597.74
Year 9	H00001	AB4 Camera Bundle	78	\$6,622.20	\$0.00	\$6,622.20
Year 9	H00002	AB4 Multi Bay Dock Bundle	1	\$163.89	\$0.00	\$163.89
Year 9	H00003	AB4 1-Bay Dock Bundle	70	\$1,603.00	\$0.00	\$1,603.00
Total				\$141,470.15	\$0.00	\$141,470.15

Feb 2033

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 10	73478	REDACTION ASSISTANT USER LICENSE	78	\$8,424.00	\$0.00	\$8,424.00
Year 10	73746	PROFESSIONAL EVIDENCE.COM LICENSE	12	\$5,616.00	\$0.00	\$5,616.00
Year 10	74028	WING CLIP MOUNT, AXON RAPIDLOCK	78	\$0.00	\$0.00	\$0.00
Year 10	85055	AXON FULL SERVICE	1	\$2,677.50	\$0.00	\$2,677.50
Year 10	BWCUwTAP10Yr	BWC Unlimited with TAP 10YR	78	\$83,765.82	\$0.00	\$83,765.82
Year 10	Fleet3A10Yr	Fleet 3 Advanced 10 Year	13	\$32,597.74	\$0.00	\$32,597.74
Year 10	H00001	AB4 Camera Bundle	78	\$6,622.20	\$0.00	\$6,622.20
Year 10	H00002	AB4 Multi Bay Dock Bundle	1	\$163.89	\$0.00	\$163.89
Year 10	H00003	AB4 1-Bay Dock Bundle	70	\$1,603.00	\$0.00	\$1,603.00
Total				\$141,470.15	\$0.00	\$141,470.15

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 www.axon.com/legal/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

10/18/2023





CITY OF CEDAR FALLS, IOWA
PUBLIC SAFETY – FIRE RESCUE DIVISION
4600 South Main Street
Cedar Falls, Iowa 50613
Phone: 319-273-8622
Fax: 319-268-5196



MEMORANDUM

To: Honorable Mayor Green and Cedar Falls City Council
CC: Craig Berte, Public Safety Director
From: Chief John Zolondek
Date: 10/26/23
Re: Vector Solutions

Vector Solutions is a training management platform that will assign, deliver, track, and report all types of training and compliance tasks, including more than 450 hours of online firefighter training. Vector Solutions software can be utilized for fire and police training records management. This software will replace several current programs that do not meet standards and will consolidate multiple programs into one platform.

I respectfully request that Cedar Falls City Council approve this agreement with Vector Solutions.

TargetSolutions Learning, LLC Agreement Schedule A

Date: Tuesday, March 21, 2023

Client Information

Client Name: Cedar Falls Fire Department (IA)	
Address: 4600 S. Main Cedar Falls, IA 50613	
Primary Contact Name: John Zolondek	Primary Contact Phone: 319.273.8612

Agreement Term

Effective Date: 07/01/2023	Initial Term: 36 months
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Invoicing Contact Information (Please fill in missing information)

Billing Contact Name: John Zolondek		
Billing Address: 4600 S. Main Cedar Falls, IA 50613		Billing Phone: (319) 273-8612 Billing Email: john.zolondek@cedarfalls.com
PO#:	Billing Frequency: Annual	Payment Terms: Net 30

Annual Fee(s)

Product Code	Product	Description	Minimum Annual Commitment	Price	Sub Total
TSEVAL	Vector Evaluations+	Vector Evaluations+ for web and mobile	40	\$39.00	\$1,560.00
TSPREMIER	Vector LMS, TargetSolutions Edition Premier Membership	Training management for public entities and professionals	40	\$86.00	\$3,440.00
TSEVAL	Vector Evaluations+	Vector Evaluations+ for web and mobile	1	\$1,500.00	\$1,500.00
TSPREMIER	Vector LMS, TargetSolutions Edition Premier Membership	Training management for public entities and professionals	30	\$111.00	\$3,330.00

TSMMAINTFEE S	Vector LMS, TargetSolutions Edition - Maintenance Fee	Annual maintenance of Vector LMS, TargetSolutions Edition	1	\$435.00	\$435.00
TSMMAINTFEE S	Vector LMS, TargetSolutions Edition - Maintenance Fee	Annual maintenance of Vector LMS, TargetSolutions Edition	1	\$435.00	\$435.00

Annual Total: \$10,700.00

One-Time Fee(s)

Product Code	Product	Description	Qty	Price	Sub Total
TSPS-IMP	Vector LMS, TargetSolutions Edition Implementation Investment	One Time set-up and implementation fee; includes site customization, training and data upload support	1	\$800.00	\$800.00

One-Time Total: \$800.00

Grand Total (including Annual and One-Time): \$11,500.00

Please note this is not an invoice. An invoice will be sent within fourteen (14) business days.

Additional Terms and Conditions.

The following are in addition to the Client Agreement General Terms and Conditions.

1. Additional Named Users added after the Effective Date will be invoiced at the full per Named User fee. Such additional Named Users shall become part of the Minimum Annual Commitment for subsequent years, on the anniversary date of each contract year or upon renewals under the Agreement.
2. You agree to pay for the number of Named Users using or licensed to access the Services in a given contract year. Subject to the Minimum Annual Commitment, Changes in Named User counts will be reflected in the annual contract amount from that period forward for all Users.
3. Subject to the above Minimum Annual Commitment, annual fees for your use of the Services will be based upon the number of Named Users in a given contract year.
4. Named Users deactivated in a given contract year will not count towards the total number of Named Users in the year following such deactivation, unless reactivated.
5. Fees, both during the Initial Term, as well as any Renewal Terms, shall be increased by 5.0% per contract year. Changes in Named User counts will be reflected in the annual contract amount from that period forward for all Users.
6. All undisputed invoices are due and payable Net 30 days after invoice date ("Due Date"). Any fees unpaid for more than 10 days past the Due Date shall bear interest at 1.5% per month or the highest applicable rate permitted by law.
7. **AUTOMATIC RENEWAL. UNLESS OTHERWISE AGREED OR WHERE PROHIBITED BY APPLICABLE LAW OR REGULATION, UPON EXPIRATION OF THE ABOVE INITIAL TERM, THIS AGREEMENT WILL RENEW FOR A RENEWAL TERM EQUAL TO THE INITIAL TERM AT VECTOR SOLUTIONS' THEN CURRENT FEES, UNLESS NOTICE IS GIVEN BY EITHER PARTY OF ITS INTENT TO TERMINATE THE AGREEMENT AT LEAST SIXTY (60) DAYS PRIOR TO THE SCHEDULED TERMINATION DATE.**

Address for Notices:

4890 W. Kennedy Blvd., Suite 300
Tampa, FL 33609

1718 MAIN ST
CEDAR FALLS, IA 50613

Item 31.

This Vector Solutions Software as a Service Agreement (the "Agreement"), effective as of the date noted in the attached Schedule A (the "Effective Date"), is by and between **TargetSolutions Learning, LLC, d/b/a Vector Solutions**, ("We/Us") a Delaware limited liability company, and the undersigned customer ("You/Your"), (each a "Party" or "Parties") and governs the purchase and ongoing use of the Services described in this Agreement.

GENERAL TERMS AND CONDITIONS

1. SERVICES. We shall provide the following Software as a Service ("Services"):

1.1. Access and Use. We grant You a non-exclusive, non-transferable revocable authorization to remotely access and use the software as a service offering identified in Schedule A (the "Services") and, unless prohibited by law, We will provide access to any persons You designate for use as described in these terms and conditions. For clarification, We authorize access and use on a "one user per one authorization basis" and once granted, You are not allowed to transfer authorizations to other users. Your ability to use the Services may be affected by minimum system requirements or other factors, such as Your Internet connection.

1.2. Availability. We will use commercially reasonable efforts to provide access to and use of the Services twenty-four (24) hours a day, seven (7) days a week, subject to scheduled downtime for routine maintenance, emergency maintenance, system outages, and other outages beyond our control.

1.3. Help Desk. We will assist You as needed on issues relating to usage via e-mail, and a toll-free Help Desk five (5) days per week, at scheduled hours, currently 8:00am to 6:00 pm Eastern Time, Monday-Friday or <https://support.vectorsolutions.com/s/contactsupport>

1.4. Upgrades and Updates. We reserve the right, in our discretion, to make updates or upgrades to the Services that are necessary or useful to: (a) maintain or enhance: (i) the quality or delivery of the Services; (ii) the competitive strength of or market for the Services; or (iii) the Services' cost efficiency or performance; or (b) to comply with applicable law. For no additional charge, You will receive access to any general upgrades and updates to the Services which We make generally available to our other customers. All updates and upgrades to the Services are subject to these terms and conditions.

1.5. Additional Services. From time to time, the Parties may decide in their discretion to add additional Services, subject to the Parties' execution of one or more change forms which shall be substantially in the form of the Schedule A and shall incorporate these terms and conditions by reference. Each individual Schedule A shall have its own service term.

2. YOUR RESPONSIBILITIES AND USE RESTRICTIONS.

2.1. Compliance. You shall be responsible for all Users' compliance with this Agreement and shall use commercially reasonable efforts to prevent unauthorized access to or use of the Services. You shall comply with all applicable laws, standards, and regulations and will not use the Services in a manner not specified or permitted by Us.

2.2. Identify Named Users. A "Named User" is defined as Your employees, consultants, contractors, and agents You authorize to access and use the Services You are purchasing during each contract year ("Term") of the Agreement.

2.2.1. You will be responsible for the following: (a) cause each of Your Named Users to complete a unique profile if not created by Vector Solutions on their behalf; and (b) timely maintain a user database by adding a unique profile for each new Named User. Due to licensing and data retention requirements, Named Users may not be removed from our system unless required by law. You will be responsible for identifying Named Users from time to time during the Term of this Agreement through available system capabilities.

2.3. Future Functionality. You agree that Your purchases are not contingent on Our delivery of any future functionality or features. You are not relying on any comments regarding future functionality or features.

3. FEES AND PAYMENTS.

3.1. Fees and Payment. You will pay for the Services in accordance with the payment terms, frequency, and fee schedule in Schedule A attached to this Agreement. All fees collected by Us under this Agreement are fully earned when due and nonrefundable when paid, except if You terminate this Agreement for cause as described in Section 5.2.

3.2. Due Date. All fees due under this Agreement must be paid in United States Dollars or Canadian Dollars or as specified in Schedule A as applicable to Your location. We will invoice You in advance and all undisputed invoices are due and payable on the due date specified in Schedule A.

3.3. Suspension of Service. If You do not make an undisputed payment on time, We may suspend Your or Your Named Users' access to the Services without further notice until all overdue payments are paid in full. Our suspension of Your use of the Services or termination of the Agreement for Your violation of the terms of this Agreement will not change Your obligation to pay any and all payments due for the applicable Term.

3.3.1. We may also suspend, terminate, or otherwise deny Your access or any Named User's access to or use of all or any part of the Services, without incurring any liability to You, if: (a) We receive a judicial or other governmental demand or order, subpoena, or law enforcement request that expressly or by reasonable implication requires Us to do so; or (b) We believe, in good faith and reasonable discretion, that: (i) You or any Named User, have failed to comply with any term of this Agreement, or accessed or used the Services beyond the scope of the rights granted, or for a purpose not authorized under this Agreement; or (ii) Your use of the Services causes a direct or indirect threat to our network function or integrity, or to Our other customers' ability to access and use the Services; or (iii) You or any Named User, are or have been involved in any fraudulent, misleading, or unlawful activities relating to or in connection with any of the Services; or (iv) this Agreement expires or is terminated. This Section 3.3 does not limit any of Our other rights or remedies under this Agreement.

3.4. **Taxes.** All fees under this Agreement exclude all sales, use, value-added taxes, and other taxes and government charges, whether Federal, State, or foreign, and You will be responsible for payment of all such taxes (other than taxes based on our income), fees, duties, and charges, and any related penalties and interest, arising from the payment of any and all fees under this Agreement including the access to or performance of the Services hereunder. If We have a legal obligation to pay or collect taxes for which You are responsible under the Agreement, then then We will invoice, and You will pay the appropriate amount unless You claim tax exempt status for amounts due under this Agreement and provide Us with a valid tax exemption certificate (authorized by the applicable governmental authority) promptly upon execution of this Agreement. If any taxes shall be required by law to be deducted or withheld from any fee payable hereunder by You to Us, You shall, after making the required deduction or withholding, increase such fee payable as may be necessary to ensure that We shall receive an amount equal to the fee We would have received had no such deduction or withholding been made.

4. INTELLECTUAL PROPERTY RIGHTS.

4.1. We alone (and our licensors, where applicable) shall own all rights, title, and interest in and to our software, website and technology, the course content (if any), and the Services We provide, including all documentation associated with the Services. If You provide any suggestions, ideas, enhancement requests, feedback, recommendations, or other information provided by You (collectively "**Feedback**"), We may use such Feedback to improve the Services without charge, royalties, or other obligation to You, and Our use of Your Feedback does not give You any property rights to the Services.

The Vector Solutions name and logo are trademarks of Vector Solutions, and no right or license is granted to You to use them. You shall own all rights, title, and interest in and to Your added software, Your content, and information collected from Your content pages ("**Your Data**"). You shall have no rights in or to any other data collected that is not affiliated with You. Your content, email addresses, and personal information of Your Named Users or Your EHS Active Employees You entered into the database, or any of Your customers or users is Your sole property. We will not, at any time, redistribute, share, or sell any of Your email addresses, email server domain names, customer names, or personal information. Course content that You purchase from third-party course providers and access through our LMS will require the sharing of certain user information with Us in order for Us to properly track and report usage.

4.2. You recognize that We regard the software We have developed to deliver the Services as our proprietary information and as confidential trade secrets of great value. You agree not to provide or to otherwise make available in any form the software or Services, or any portion thereof, to any person other than Your Named Users without our prior written consent. You further agree to treat the Services with at least the same degree of care with which You treat Your own confidential information and in no event with less care than is reasonably required to protect the confidentiality of the Services.

4.2.1 Except as otherwise agreed in writing or to the extent necessary for You to use the Services in accordance with this Agreement, You are not allowed to: (a) copy the course content in whole or in part; (b) display, reproduce, create derivative works from, transmit, sell, distribute, rent, lease, sublicense, transfer or in any way exploit the course content in whole or in part; (c) embed the course content into other products; (d) use any of our trademarks, service marks, domain names, logos, or other identifiers or any of our third party suppliers; (e) reverse engineer, decompile, disassemble, or access the source code of any of our Services or software, (f) use the software or Services for any purpose that is unlawful; (g) alter or tamper with the Services and/or associated documentation in any way; (h) attempt to defeat any security measures that We may take to protect the confidentiality and proprietary nature of the Services; (i) remove, obscure, conceal, or alter any marking or notice of proprietary rights that may appear on or in the Services and/or associated documentation; or (j) except as permitted by this Agreement, knowingly allow any individual or entity under Your control to access Services without authorization under this Agreement for such access.

4.3. We acknowledge that You alone shall own all rights, title, and interest in and to Your name, trademarks, or logos, and this Agreement does not give Us any rights of ownership to the same. You hereby authorize Us to use Your name, trademarks, or logos in promotional materials, press releases, advertising, or in other publications or websites, whether oral or written. If You do not consent to Our use of Your name or logo, You may withdraw Your consent at any time by notifying Us at logousage@vectorsolutions.com.

5. TERM, TERMINATION, AND NOTICE.

5.1 **Term.** The term of this Agreement will start on the Effective Date, and will remain in full force and effect for the initial term (the "**Initial Term**") indicated in Schedule A. Upon expiration or early termination of this Agreement by either Party as described below in Section 5.2 (Termination for Cause) or for any reason, You shall immediately discontinue all use of the Services and documentation, and You acknowledge that We will terminate Your ability to access the Services. Notwithstanding, access to the

Services may remain active for thirty (30) days solely for purpose of our record keeping (the “**Expiration Period**”). If You continue to access or use the Services following the Expiration Period, then Your continued use will renew the Agreement under the same terms and conditions, subject to any annual price adjustments.

5.2 **Termination for Cause.** Either Party may terminate this Agreement, effective upon written notice to the other Party (the “**Defaulting Party**”), if the Defaulting Party materially breaches this Agreement, and that breach is incapable of cure, or with respect to a material breach capable of cure, and the Defaulting Party does not cure the breach within thirty (30) days after receipt of written notice of the breach. If You terminate this Agreement due to Our material breach, then We will return an amount equal to the pro-rated fees already paid for the balance of the term as of the date of termination as Your only remedy.

5.3. **Notice.** All required notices by either Party shall be given by email, personal delivery (including reputable courier service), fees prepaid, or by sending the notice by registered or certified mail return receipt requested, postage prepaid, and addressed as set forth in Schedule A. Such notices shall be deemed to have been given and delivered upon receipt or attempted delivery (if receipt is refused), as the case may be, and the date of receipt identified by the applicable postal service on any return receipt card shall be conclusive evidence of receipt. Notices and other communications sent by e-mail shall be deemed received upon the sender's receipt of an acknowledgment from the recipient (such as by the "return receipt requested" function, as available, return e-mail or other written acknowledgment). Either Party, by written notice to the other as described above, may alter its address for written notices.

6. MUTUAL WARRANTIES AND DISCLAIMER.

6.1. **Mutual Representations and Warranties.** Each Party represents and warrants to the other Party that: (a) it is duly organized, validly existing, and in good standing as a corporation or other entity under the Laws of the jurisdiction of its incorporation or other organization; (b) it has the full right, power, and authority to enter into and perform its obligations and grant the rights, licenses, consents, and authorizations it grants or is required to grant under this Agreement; (c) the acceptance of this Agreement has been duly authorized by all necessary corporate or organizational action; and (d) when executed and delivered by both Parties, this Agreement will constitute the legal, valid, and binding obligation of each Party, enforceable against each Party in accordance with its terms.

6.2. **Disclaimer.** EXCEPT AS EXPRESSLY PROVIDED HEREIN, NEITHER PARTY MAKES ANY WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, INCLUDING ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW. WE DO NOT WARRANT THAT THE USE OF THE SERVICES WILL BE UNINTERRUPTED OR ERROR FREE. THE SERVICES AND ASSOCIATED DOCUMENTATION ARE PROVIDED “AS IS,” AND WE PROVIDE NO OTHER EXPRESS, IMPLIED, STATUTORY, OR OTHER WARRANTIES REGARDING THE SERVICES OR ASSOCIATED DOCUMENTATION.

6.3. **Disclaimer of Third-Party Content.** If You upload third-party content to our platform or Services, the third-party content providers are responsible for ensuring their content is accurate and compliant with national and international laws. We are not and shall not be held responsible or liable for any third-party content You provide or Your use of that third-party content. THERE IS NO WARRANTY OF ANY KIND, EXPRESS, IMPLIED, OR STATUTORY, REGARDING THIRD PARTY CONTENT ACCESSIBLE THROUGH THE SERVICES.

6.4 None of our employees, marketing partners, resellers, or agents are authorized to make any warranty other than the Warranties stated in this Agreement. The provisions in any specification, brochure, or chart are descriptive only and are not warranties.

7. LIMITATION OF LIABILITY. EXCEPT FOR CLAIMS RELATED TO VIOLATION OF INTELLECTUAL PROPERTY RIGHTS, GROSS NEGLIGENCE, FRAUD, OR WILFULL MISCONDUCT, (A) IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY, ANY AFFILIATE, THIRD-PARTY, OR YOUR USERS, WHETHER IN CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE) OR OTHERWISE, FOR SPECIAL, INCIDENTAL, INDIRECT OR CONSEQUENTIAL DAMAGES (INCLUDING LOST PROFITS), ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, AND (B) IF YOU HAVE ANY BASIS FOR RECOVERING DAMAGES (INCLUDING FOR BREACH OF THIS AGREEMENT), YOU AGREE THAT YOUR EXCLUSIVE REMEDY WILL BE TO RECOVER DIRECT DAMAGES FROM US, UP TO AN AMOUNT EQUAL TO THE TOTAL FEES ALREADY PAID TO US FOR THE PRECEDING TWELVE (12) MONTHS.

7.1.1. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, WHATEVER THE LEGAL BASIS FOR THE CLAIM, UNDER NO CIRCUMSTANCES SHALL WE BE LIABLE TO YOU, ANY AFFILIATE, ANY THIRD PARTY OR YOUR USERS FOR ANY CLAIM, CAUSE OF ACTION, DEMAND, LIABILITY, DAMAGES, AWARDS, FINES, OR OTHERWISE, ARISING OUT OF OR RELATING TO PERSONAL INJURY, DEATH, OR OTHER HARM CAUSED FROM USE OF OR RELIANCE ON THE CONTENT OF THE COURSES OR SERVICES. YOU, YOUR AFFILIATES, EMPLOYEES, CONTRACTORS, AGENTS, USERS, AND REPRESENTATIVES RELY ON THE CONTENT OF THE COURSES AND SERVICES AT YOUR OWN RISK.

SOME JURISDICTIONS DO NOT ALLOW THE EXCLUSION OR LIMITATION OF CERTAIN TYPES OF DAMAGES SO, SOLELY TO THE EXTENT SUCH LAW APPLIES TO YOU, THE ABOVE LIMITATIONS AND EXCLUSIONS MAY NOT APPLY TO YOU.

8. OBLIGATIONS OF BOTH PARTIES.

8.1. Our Obligation to You. We shall indemnify and hold You harmless from any and all claims, damages, losses, and expenses, including but not limited to reasonable attorney fees, arising out of or resulting from any third-party claim that any document, course, or intellectual property We provide or upload to our platform infringes or violates any intellectual property right of any person.

8.2. Your Obligation to Us. To the extent not prohibited by applicable law, You shall indemnify and hold Us harmless from any and all claims, damages, losses, and expenses, including but not limited to reasonable attorney fees, arising out of or resulting from any third-party claim that any document, courses, or intellectual property You provide or upload to our platform infringes or violates any intellectual property right of any person.

9. CONFIDENTIALITY.

9.1. Each Party may from time to time disclose to the other Party "Confidential Information" which shall mean and include the Services (including without limitation all courses accessed through the Services), all documentation associated with the Services, software code (include source and object code), marketing plans, technical information, product development plans, research, trade secrets, know-how, ideas, designs, drawings, specifications, techniques, programs, systems, and processes.

9.2. Confidential Information does not include: (a) information generally available to or known to the public through no fault of the receiving Party; (b) information known to the recipient prior to the Effective Date of the Agreement; (c) information independently developed by the recipient outside the scope of this Agreement and without the use of or reliance on the disclosing Party's Confidential Information; or (d) information lawfully disclosed by a third party. The obligations set forth in this Section shall survive termination of this Agreement.

9.3. Each Party agrees that it shall not disclose the Confidential Information of the other to any third party without the express written consent of the other Party, that it shall take reasonable measures to prevent any unauthorized disclosure by its employees, agents, contractors or consultants, that it shall not make use of any such Confidential Information other than for performance of this Agreement, and that it shall use at least the same degree of care to avoid disclosure of Confidential Information as it uses with respect to its own Confidential Information.

9.4. The confidentiality obligations imposed by this Agreement shall not apply to information required to be disclosed by compulsory judicial or administrative process or by law or regulation, provided that the receiving Party shall (if permitted) notify the disclosing Party of the required disclosure, shall use reasonable measures to protect the confidentiality of the Confidential Information disclosed, and shall only disclose as much Confidential Information as is required to be disclosed by the judicial or administrative process, law, or regulation.

10. MISCELLANEOUS.

10.1. Assignment. Neither Party may freely assign or transfer any or all of its rights without the other Party's consent, except to an affiliate, or in connection with a merger, acquisition, corporate reorganization, or sale of all or substantially all of its assets, provided however You shall not assign this Agreement to our direct competitors.

10.2. Governing Law. This Agreement shall be governed by, and enforced in accordance with, the laws of the state of Florida, except where Customer is a public entity or institution in which case the applicable state, provincial, or tribal law where You are located shall govern, in either case without regard to the state's or local laws conflicts of laws provisions. If You are purchasing goods under this Agreement, the Parties agree that the United Nations Convention on Contracts for the International Sale of Goods and the United Nations Convention on the Limitation Period in the International Sale of Goods shall not apply to this Agreement. EACH PARTY WAIVES, TO THE FULLEST EXTENT PERMITTED BY LAW, ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN ANY ACTION ARISING HEREUNDER.

10.3. Export Regulations. All Content and Services and technical data delivered under this Agreement are subject to applicable US and Canadian laws and may be subject to export and import regulations in other countries. Both Parties agree to comply strictly with all such laws and regulations and You acknowledge that You are responsible for obtaining such licenses to export, re-export, or import as may be required after delivery.

10.4. Force Majeure. In no event will either Party be liable or responsible to the other Party or be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this Agreement, (except for any obligations to make payments) when and to the extent such failure or delay in performing is due to, or arising out of, any circumstances beyond such Party's control (a "**Force Majeure Event**"), including, without limitation, acts of God, strikes, lockouts, war, riots, lightning, fire, storm, flood, explosion, interruption or delay in power supply, computer virus, governmental laws, regulations, or shutdown, national or regional shortage of adequate power or telecommunications, or other restraints.

10.5. No Waiver. No waiver, amendment or modification of this Agreement shall be effective unless in writing and signed by the Parties.

10.6. Severability. If any provision of this Agreement is found to be contrary to law by a court of competent jurisdiction, such provision shall be of no force or effect, but the remainder of this Agreement shall continue in full force and effect.

10.7. Survival. All provisions of this Agreement (including without limitation those pertaining to confidential information, intellectual property ownership, and limitations of liability) that would reasonably be expected to survive expiration or early termination of this Agreement will do so.

10.8. No Third-Party Beneficiaries. The Parties do not intend to confer any right or remedy on any third party under this Agreement.

10.9. Purchase Orders. You may issue a purchase order if required by Your company or entity and failure to do so does not cancel any obligation You have to Us. If You do issue a purchase order, it will be for Your convenience only. You agree that the terms and conditions of this Agreement shall control. Any terms or conditions included in a purchase order or similar document You issue that conflict with the terms and conditions of this Agreement will not apply to or govern the transaction resulting from Your purchase order.

10.10. Data Processing Agreement. If applicable, the parties shall negotiate in good faith and enter into any further data processing or transfer agreement, including any standard contractual clauses for transfers of data outside of the country where the personal data originates, as may be required to comply with applicable laws, rules and regulations regarding the collection, storage, transfer, use, retention and other processing of personal data.

10.11. Entire Agreement. This Agreement and Schedule A represent the entire understanding and agreement between the Parties, and supersedes all other negotiations, proposals, understandings, and representations (written or oral) made by and between You and Us. You acknowledge and agree that the terms of this Agreement are incorporated in, and are a part of, each purchase order, change order, or Schedule related to our provision of Services. This Agreement prevails over any additional or conflicting terms or conditions in any Customer purchase orders, online procurement terms, or other non-negotiated forms relating to the Services or this Agreement hereto even if dated later than the effective date of this Agreement.

SPECIAL TERMS AND CONDITIONS

CALIFORNIA CONSUMER PRIVACY ACT

If We will be processing personal information subject to the California Consumer Privacy Act, sections 1798.100 to 1798.199, Cal. Civ. Code (2018) as may be amended as well as all regulations promulgated thereunder from time to time ("**CCPA**"), on Your behalf in the course of the performance of the Services, then the terms "California consumer," "business purpose," "service provider," "sell" and "personal information" shall carry the meanings set forth in the CCPA.

CCPA Disclosures: To the extent the CCPA applies to our processing of any personal information pursuant to Your instructions in relation to this Agreement, the following also apply: (a) The Parties have read and understand the provisions and requirements of the CCPA and shall comply with them; (b) It is the intent of the Parties that the sharing or transferring of personal information of California consumers from You to Us, during the course of our performance of this Agreement, does not constitute selling of personal information as that term is defined in the CCPA, because You are not sharing or transferring such data to Us for valuable consideration; (c) We will only use personal information for the specific purpose(s) of performing the Services, including any Schedules within the direct business relationship with You.

SERVICE SPECIFIC TERMS AND CONDITIONS

A. Vector EHS Management Services

A. This Section A contains service specific terms and conditions that will apply only if You are purchasing **Vector EHS Management Services ("EHS Services")** in Schedule A. Otherwise, the following terms will not apply to You.

1. An "**EHS Active Employee**" is defined as Your employees, consultants, contractors, and agents who are contained in the Vector EHS employee and contractor table with an active status. An employee may or may not be a Named User. For EHS Services, You are allowed a Named User for each EHS Active Employee.
2. You will be able to activate or disable employees without incurring additional EHS Active Employee fees as long as the total number of EHS Active Employees does not exceed the number of employees included in Scheduled A.
3. EHS Active Employees added after the Effective Date in Schedule A shall be billed at the full per employee fee. Such additional EHS Active Employees shall become part of the Minimum Annual Commitment for subsequent years, on the anniversary date of each contract year or upon renewals under the Agreement.
4. You agree to pay for the number of EHS Active Employees in the EHS Services in a given contract year.
5. Subject to the Minimum Annual Commitment, if any, set forth in Schedule A, annual fees for Your use of the Services will be based upon the actual number of EHS Active Employees in a given contract year. Employees inactivated in a given contract year will not count towards the total number of employees in the year following such inactivation, unless reactivated.
6. You acknowledge that certain transmissions You receive as part of the EHS Services may contain sensitive personal information that You have provided. You understand that We do not control or own the data contained in such transmissions. As such, You will be responsible for ensuring that the information is secured and preventing the transmission and/or disclosure of such information to unauthorized recipient(s). In the event such information is disclosed to an unauthorized recipient(s), You shall be responsible for notifying Your EHS Active Employee(s) whose information may have been disclosed

to the extent required by law. Both Parties further agree to handle such data in compliance with any applicable Federal, State, or local laws or regulations. You shall also be responsible for any threatening, defamatory, obscene, offensive, or illegal content or conduct of any of Your EHS Active Employees when using the Services. To the extent not prohibited by applicable law, You shall indemnify, defend, and hold Us harmless against any claims that may arise as a result of these matters. With respect to Your use of the EHS Services, You acknowledge that We are not a covered entity or business associate under HIPAA.

B. Vector WorkSafe Services and Vector LiveSafe Services

This Section B. contains service specific terms and conditions that will apply only if You are purchasing **Vector WorkSafe Services or Vector LiveSafe Services (collectively "LiveSafe Services")** in Schedule A. Otherwise, the following terms will not apply to You.

1. **Authorized Users.** **Authorized Users** (interchangeably may be referred to as "Named Users" means the employees, contractors and/or consultants under Your control who You authorized to operate the LiveSafe Services .
2. **Your Responsibilities.** You shall: (i) not permit any person or entity, other than designated Authorized Users, to access the LiveSafe Services; (ii) use commercially reasonable efforts to prevent unauthorized access to or use of the LiveSafe Services, (iii) provide prompt written notice of any unauthorized access or use; and (iv) instruct Authorized Users to comply with all applicable terms of this Agreement.
3. **Your Data.** You agree that We may only use data collected, extracted or received through Your use of the Services ("Your Data") in an anonymized and aggregated manner (without specifically identifying You, Your users or Your location(s)) for the sole purpose of reporting LiveSafe Services metrics, training and education about the LiveSafe Services, and improving the LiveSafe Services (except as may be required by law, court order, or as needed to provide the Services to You). Your Data shall not include any information collected, extracted, or received in response to the WorkSafe Integrated Health Survey. Within thirty (30) business days following Your written request, and not more than four (4) times per year or upon termination of this Agreement, We will provide to You a backup copy of Your Data in Our possession.

C. Vector Evaluations+ Services.

This Section C. contains service specific terms and conditions that will apply only if You are purchasing **Vector Evaluations+ Software as a Service** in Schedule A. Otherwise, the following terms will not apply to You.

1. **Access and Use.** We will provide You a nonexclusive, non-transferable, revocable authorization to remotely access and use the Vector Evaluations+ Software as a Service: (i) on Our application server over the Internet, (ii) transmit data related to Your use of the Service over the Internet, and (iii) download and use the Evals + mobile device application software (referred to collectively as "Evals+ Services"). We will provide accounts for Your users on the application server for storage of data and use of the Service. The number of Named Users, start of service, and duration, are as stated in Schedule A.
2. If Your active user accounts exceed the number of Named Users during the term of this Agreement, You agree to pay for the additional Users, based on the per User fees in Schedule A. Adjusted fees will apply beginning on the month the number of Named Users are exceeded and will be prorated for the remainder of the current 12-month period. You agree to pay for the number of Users using or authorized to access the Services in a given contract year.
3. **Your Content.** You will be the owner of all content created and posted by You. You will also be the owner of all content created and posted by Us on Your behalf, including but not limited to evaluation forms added to the system as part of support services We provide.
4. **Third-Party Content.** You are responsible for proper licensing of, and assuming liability for, copyrighted material which You post on Our system, or is posted on the system by Us on Your behalf. This includes but is not limited to copyright protected evaluation forms and other materials from third parties. If You upload third-party content to Our platform, such third-party content providers are responsible for ensuring their content is accurate and compliant with national and international laws.
5. **Effect of Termination.** You will have thirty (30) days after the effective date of termination or expiration of this Agreement to export Your data using the software tools provided, or to request Your data from Us. Form data will be available as exported comma separated variable (CSV) files and as PDF files. Uploaded data files will be available in their original format. After the thirty (30) day period, We have no obligation to maintain or provide data and may thereafter delete or destroy all copies of the Your data, unless legally prohibited.

D. Vector CheckIT™.

Customer Obligations. When purchasing Vector CheckIT™, You will identify stations, vehicles, drug safes, and other service specific details, as may be applicable.

E. Vector LMS and Services which include access to the Shared Resource Feature.

If You choose to participate by uploading Your information to the shared resource sections of our website, You hereby authorizes Us to share any intellectual property you own (“**User Generated Content**”) that Your Users upload to the shared resources section of our website with our third-party customers and users that are unrelated to you (“**Our Other Customers**”); provided that We must provide notice to Your users during the upload process that such User Generated Content will be shared with Our Other Customers.

F. Casino Services.

When purchasing Casino Services, in addition to the Responsibilities and Restrictions in Section 2 of the General Terms and Conditions above, the following shall apply to You:

You must request Our written approval for third party access to the Services or content. Your request for third-party access shall include the third party’s names, company, and contact information. Upon Our request, You shall execute a written agreement with the third party, securing for Us the rights provided in this Section, Section 4 (Intellectual Property Rights), and Special Section 1 (Confidentiality) prior to providing access to Our Software, Services or Content under this Agreement.

Use Restrictions. You shall not: (a) transmit or share the course content, with any persons other than authorized users (b) provide or otherwise make available the course content in whole or in part, in any form to any person without Our prior written consent; (c) transmit or share identification or password codes to persons other than authorized users (d) permit the identification or password codes to be cached in proxy servers, (e) permit access by individuals who are not authorized under this Agreement, or (f) permit access to the software through a single identification or password code being made available to multiple users on a network.

The Parties have executed this Agreement by their authorized representatives as of the last date set forth below.

TargetSolutions, LLC d/b/a Vector Solutions
4890 W. Kennedy Blvd., Suite 300
Tampa, FL 33609

Cedar Falls Fire Department (IA)
1718 MAIN ST
CEDAR FALLS, IA 50613

By: _____

By: _____

Printed Name: Kegan Konrady

Printed Name:

Title: Director of Sales

Title:

Date: _____

Date: _____



DEPARTMENT OF PUBLIC WORKS

MEMORANDUM

ADMINISTRATION DIVISION
2200 TECHNOLOGY PKWY
CEDAR FALLS, IOWA 50613
319-273-8629
FAX 319-273-8632

OPERATIONS AND
MAINTENANCE DIVISION
2200 TECHNOLOGY PKWY
319-273-8629
FAX 319-273-8632

TO: Mayor Rob Green and City Council
FROM: Brian Heath, Oper./Maint. Division Manager *Brian Heath*
DATE: October 25, 2023
SUBJECT: Street Maintenance/Snow Removal Equipment Purchase

Due to the ongoing supply chain issues, the City continues to experience delays with the availability of truck equipment and continues to fall further behind on the replacement of street maintenance trucks. Therefore, the process used by the City to procure equipment is no longer viable. For example, a dump truck chassis that was bid on and approved for purchase in FY22 currently does not have a build slot and will not be available.

Because of this situation, staff completed research and found an opportunity to purchase complete build trucks that have been bid by and built for Minnesota Department of Transportation and are currently available. The truck specifications are similar to the City's municipal specifications with a few upgraded features. Due to the uncertain conditions that persist in the truck industry, staff is seeking to procure two of these units; One that will replace the lost build for FY22, and one that will cover plow truck procurement through FY25.

Each complete unit has a bid price of \$361,694.33. To fund these units, the City will cancel the order placed in FY22 and forego purchasing of a replacement truck in FY25.

Based on the situation with availability of commercial chassis being completely unpredictable and the certainty of future equipment cost increases, it is the recommendation of Public Works to approve a resolution for the purchase of two plow trucks from MNDOT state bid awarded to Boyer Trucks in the amount of \$723,388.66. This expenditure will be fully funded from Street Construction Funds.

Please feel free to contact me if you have questions.

CC: Chase Schrage, Public Works Director

**DEPARTMENT OF PUBLIC WORKS**

City of Cedar Falls
220 Clay Street
Cedar Falls, Iowa 50613
Phone: 319-268-5161
Fax: 319-268-5197
www.cedarfalls.com

MEMORANDUM
Engineering Division

TO: Honorable Mayor Robert M. Green and City Council

FROM: David Wicke, PE, City Engineer

DATE: 11/6/2023

SUBJECT: Professional Services Agreement, AECOM
2021 Surveying Service
City Project Number: MC-000-3282
Supplemental Agreement No. 3

Submitted within for City Council approval is Supplemental Agreement No. 3 to the Professional Services Agreement between the City of Cedar Falls and AECOM for the 2021 Surveying Services. This Supplemental Agreement provides additional survey of various stormwater structures throughout the City including gathering data on inlet and outlet pipes, flowline elevations, and form grade elevations. This data is needed for the Storm Water Study being conducted to determine future infrastructure improvements needed. Compensation for the services shall be on an hourly basis and in a total amount not to exceed \$35,000.

The City of Cedar Falls entered into a Professional Services Agreement with AECOM for the 2021 Surveying Services on March 31, 2021. The project will be funded by Storm Water Fund per the 2023 Stormwater Planning Project, as the survey being completed will be tracked separately for this project.

The Engineering Division of the Public Works Department requests your consideration and approval of this Supplemental Agreement No. 3 with AECOM for the 2021 Surveying Services.

If you have any questions or comments feel free to contact me.

xc: Chase Schrage, Public Works Director

**CITY OF CEDAR FALLS, IOWA
2022-2023 SURVEY SERVICES
CITY PROJECT NUMBER: MC-000-3282**

SUPPLEMENTAL AGREEMENT NO. 3

WHEREAS, a Professional Services Agreement was entered into between City of Cedar Falls, 220 Clay Street, Cedar Falls, Iowa, (Client) and AECOM Technical Services, Inc., 501 Sycamore Street, Suite 222, Waterloo, Iowa, (ATS) dated April 6, 2021, for on-call survey as requested by the Client; and

WHEREAS, the Client and ATS entered into Supplemental Agreement No. 1 on November 3, 2021, for additional on-call survey services and Fiscal Year 2022 design surveys; and

WHEREAS, the Client and ATS entered into Supplemental Agreement No. 2 on April 20, 2022, for additional on-call survey services, right-of-way plats and descriptions, Fiscal Year 2022 construction surveys, and Fiscal Year 2023 design surveys; and

WHEREAS, the Client and ATS now desire to enter into Supplemental Agreement No. 3 for hydraulic structure surveys along the University Branch of Dry Run Creek and the Downtown Watershed.

NOW THEREFORE, it is mutually agreed to amend the original Professional Services Agreement as follows:

I. Project Description

The project includes survey of approximately 315 stormwater structures within two watersheds in the City of Cedar Falls. The University Branch of Dry Run Creek between Hudson Road and Main Street and the Downtown Watershed between Angie Drive and the Cedar River are both undergoing current stormwater management plans by others. The survey information collected will assist in developing hydraulic models for both these watersheds.

II. Scope of Services

The Scope of Services will encompass and include services, materials, equipment, personnel and supplies necessary to provide hydraulic structure surveys for the projects defined above. As noted above, survey information for approximately 315 structures will be collected.

The Scope of Services is further defined by the following tasks:

Task 1 – Stormwater/Hydraulic Structure Survey – Field Work. This task includes completing the Stormwater Structure Survey for the two areas defined above. Approximately 315 structures will be surveyed, based on information provided by the client. The survey information collected will include rim, inflow, and outflow elevations in addition to pipe sizes.

Task 2 – Stormwater/Hydraulic Structure Deliverable. This task includes preparing the project deliverable which will include an aerial drawing showing the location of each of the structures identified with a point number. A Point File (.csv) and an Excel spreadsheet showing Point Number, Rim Elevation, Pipe Sizes and Flow Lines will also be provided.

Task 3 – Quality Control. This task includes completing quality control reviews for the project deliverables.

III. Compensation

Compensation for the above services will be on an hourly basis in accordance with Part VI of the original agreement and shall be integrated with the fees in the original agreement and Supplemental Agreements No. 1 and No. 2. Total compensation is an estimated fee of Thirty-Five Thousand Dollars (\$35,000.00) and will not be exceeded without authorization from the Client.


IV. In all other respects, the obligations of the Client and ATS shall remain as specified in the Professional Services Agreement dated April 6, 2021.

IN WITNESS WHEREOF, the parties hereto have executed this Supplemental Agreement No. 3 as of the dates shown below:

CITY OF CEDAR FALLS

By _____ Date _____
Robert M. Green
Mayor

AECOM TECHNICAL SERVICES, INC.

By  _____ Date October 30, 2023
Douglas W. Schindel, PE
Vice President


DEPARTMENT OF COMMUNITY DEVELOPMENT

City of Cedar Falls
 220 Clay Street
 Cedar Falls, Iowa 50613
 Phone: 319-273-8600
 Fax: 319-273-8610
www.cedarfalls.com

MEMORANDUM
Administration Division

TO: Mayor Green & City Council
FROM: Stephanie Houk Sheetz, AICP, Director of Community Development
DATE: October 27, 2023
SUBJECT: Main Street Iowa Program Agreement

In the past, Community Main Street, the Iowa Economic Development Authority, and the City of Cedar Falls consider an agreement for continuing partnership, every two years. The last agreement was completed in November 2021. Going forward, the agreements will cover for a four-year period. Attached is an agreement for January 1, 2024 – December 31, 2027. The agreement is the same as the previous agreement, with dates updated.

The Community Main Street Board has approved the agreement. Staff recommends approving the attached agreement and City resolution of support.

Continuing a program agreement that helps maintain a Community Main Street program in Cedar Falls meets principals within Council Goals 3: Ensure Government Efficiency and Effectiveness, 4: Promote Economic Development, and 5: Enhance Community Quality of Life.

CC: Ron Gaines, PE, City Administrator
 Kim Bear, Executive Director, Cedar Falls Community Main Street

MAIN STREET IOWA PROGRAM CONTINUATION AGREEMENT

THIS MAIN STREET IOWA PROGRAM CONTINUATION AGREEMENT ("Agreement") is entered into and executed by the Iowa Economic Development Authority (the "IEDA"), the City of Cedar Falls (the "City"), and Community Main Street (the "Local Main Street Program") (Individually "Party" and Jointly, the "Parties").

WHEREAS, the IEDA administers the Main Street Iowa Program (the "MSI Program"); and

WHEREAS, the City was selected to participate in the MSI Program in 1987 and entered into a Program Agreement with the IEDA pursuant to which the City and the Local Main Street Program established a partnership with IEDA; and

WHEREAS, the City and the Local Main Street Program desire to continue to participate in the MSI Program; and

WHEREAS, the IEDA desires to continue the relationship which has been established with the City and the Local Main Street Program;

NOW THEREFORE, in consideration of the foregoing and mutual covenants and agreements contained herein, the Parties agree as follows:

SECTION I. The Local Main Street Program agrees to:

1. Main Street Revitalization Focus:

- a. Maintain the Local Main Street Program's focus on the revitalization of the designated Main Street district utilizing the Main Street Approach™. This focus should be reflected in the program's annual plan of action, goals and objectives, vision, and mission statement.
- b. Promote the revitalization of the Main Street district through advocacy of tools and resources that support district investment, for example: development incentives, ordinances and policy that promote the revitalization of the district, design guidelines or standards that promote the protection of the traditional character of the district, district development planning, etc.

2. Main Street Paid Executive Director:

- a. Employ a paid executive director for the Local Main Street Program. The executive director will be responsible for the day-to-day administration of the Local Main Street Program in the City. The Local Main Street Program and the City will work to the best of their ability to provide professional support, competitive compensation, and benefits for the executive director position. The Local Main Street Program will comply with the following hiring expectations based on population and organization structure:
 - i. Communities with a population of over 5,000 and that have an organization solely dedicated to the revitalization efforts of the designated Main Street district are required to employ an executive director full-time (or full-time equivalent), 40 hours per week, that is dedicated to the revitalization efforts of the designated local Main Street District.
 - ii. Communities with a population over 5,000 and that have an organization that is not solely dedicated to the revitalization of the designated Main Street District (e.g. organization combined with a local chamber, tourism, community/county economic development, City, etc.) are required to employ an executive director full-time (or full-time equivalent), 40 hours per week, that is dedicated to the revitalization efforts of the local Main Street District and the organization must have additional staff dedicated to the other focus area(s) outside of the designated Main Street District.
 - iii. Communities with a population under 5,000 and that have an organization solely dedicated to the revitalization efforts of the designated Main Street District are required to employ an executive director that works at least 25 hours per week, that is dedicated to the revitalization efforts of the designated local Main Street district.
 - iv. Communities with a population under 5,000 and that have an organization that is not solely dedicated to the revitalization of the designated Main Street District (e.g. organization combined with a local chamber, tourism, community/county economic development, City, etc.) are required to employ an executive director full-time, 40 hours per week, who dedicates at least 25 hours per

- week to the revitalization efforts of the local Main Street District and 15 hours per week dedicated to the other focus areas outside of the designated local Main Street District.
- b. In the event the executive director position is vacated during the time of this agreement, the Local Main Street Program shall provide a written timeline to fill the position to the IEDA and fill the position within 120 days following the day the position was vacated. Upon hiring, the Local Main Street Program shall inform IEDA of the newly hired executive director's start date and contact information.
 - c. Develop and maintain an accurate position description for the executive director, a copy of which shall be provided to IEDA. The position description must include the rate of compensation and describe the professional activities for which the executive director is responsible.
 - d. Maintain applicable worker's compensation insurance for the executive director and staff.
3. Designated Main Street District: Submit to IEDA a current map of the approved designated Main Street district contemporaneously with execution of this Agreement.
 4. Local Main Street Program Office: Maintain an office within the designated boundaries of the local Main Street district.
 5. Main Street Economic Impact Reporting:
 - a. Submit economic impact reports on or before the due dates established by IEDA documenting the progress of the Local Main Street Program's activities.
 - b. If the Local Main Street Program fails to submit an economic impact report by the established due date, Main Street Iowa services, including but not limited to, design services, business support services, eligibility for grant applications, Main Street Iowa Development Awards nominations, and targeted technical assistance visits may be suspended until the Local Main Street Program has submitted all required reports.
 6. National Main Street Accreditation:
 - a. Maintain National Main Street America Accreditation. This agreement will be terminated pursuant to Article 9 if the Local Main Street Program fails to meet the National Main Street Accreditation standards during two consecutive accreditation rounds.
 - b. Present results of Main Street America Accreditation process to local City partners (council and/or staff) each year following Main Street America announcement of national accreditation recognitions.
 - c. Maintain a "Main Street America Member Community" membership with Main Street America.
 - d. Use the words "Main Street" when referring to and marketing the Local Main Street Program, either as an official part of the organization's name or as a tagline such as "A Main Street Iowa Program". As a designated Main Street Iowa community, the Local Main Street Program shall include the Main Street America and Main Street Iowa logos on all communication materials.
 7. Training Requirements:
 - a. Participate, as required by the IEDA, in training sessions as scheduled throughout the term of this agreement. To remain in compliance and to be eligible for Main Street America National Accreditation, the Local Main Street Program shall be represented at both days, in their entirety, of the three (3) annual training sessions that have been designated as mandatory on the MSI Program calendar. Registration and all related travel expenses for training will be paid by the Local Main Street Program.
 - b. Any newly hired executive director will be required to participate in Main Street orientation as soon after the hire date as feasible. Registration and all related travel expenses for training will be paid by the Local Main Street Program.
 8. Demonstrated Support:
 - a. Obtain from the City's governing body a resolution of support of the Local Main Street Program and submit the approved resolution to IEDA with this agreement. This resolution must demonstrate a commitment to provide city funding to support the ongoing operation of the Local Main Street Program, appoint a City official to represent the City on the Local Main Street Program governing board of directors, and communicate that the City will continue to follow the Main Street Approach™ as developed by Main Street America and espoused by Main Street Iowa for Main Street district revitalization.

- b. Obtain a Resolution of Support from the Local Main Street Program governing board and submit the approved resolution with this agreement. This resolution must demonstrate the local Main Street board of director's commitment to continuing local Main Street district revitalization following the Main Street Approach™ as developed by the Main Street America and espoused by the MSI Program.
9. Compliance:
- a. Not assign this agreement to another organization without obtaining prior written approval of the IEDA.
 - b. Remain in compliance with the requirements of the MSI Program as outlined in this agreement and the administrative rules for the MSI Program at 261 Iowa Administrative Code Chapter 39. If the IEDA finds that the Local Main Street Program is not in compliance with the requirements of this program agreement, the following procedures will apply:
 - i. IEDA shall issue an "Initial Warning" describing the Local Main Street Program's failure to comply with this agreement and provide guidance on how to comply. The Local Main Street Program will have 90 days to resolve its non-compliance. During this 90-day period, all Main Street Iowa services, with the exception of targeted technical assistance to help the Local Main Street Program mitigate non-compliant items, will be suspended. At the end of the 90-day period, the IEDA will evaluate whether the Local Main Street Program has resolved its non-compliance.
 - ii. If the Local Main Street Program is not in compliance at the end of the 90-day Initial Warning period, the IEDA may issue a Final Warning notifying the Local Main Street Program that, if the Local Main Street Program is not in compliance within 90 days after issuance of the Final Warning, Main Street Iowa may terminate this Agreement.
 - iii. The IEDA will send Notice of Termination via email to the local Main Street Executive Director, Main Street Board President, and City Mayor. Termination of this Agreement will result in the loss of recognition as a participant in the MSI Program and discontinuation of all Main Street Iowa services provided by IEDA.
 - iv. Within 30 days after issuance of the Notice of Termination, the Local Main Street Program shall cease using the trademarked brand "Main Street" and/or "Main Street Program" in its name or as part of its organization's identity and remove all references to the Main Street program on websites, social media, marketing materials, and remove Main Street Iowa highway sign.
 - v. The City may reapply for Main Street Iowa designation in a future Main Street Iowa application round hosted by the IEDA.

SECTION II. The CITY agrees to:

1. Main Street Revitalization Support:
 - a. Support and partner with the Local Main Street Program's focus on the revitalization of the designated Main Street district utilizing the Main Street Approach™.
 - b. Support the revitalization of the Main Street district by utilizing tools and resources that support Main Street district investment, for example: development incentives, ordinances and policy that promote the revitalization of the district, design guidelines or standards that promote the protection of the traditional character of the district, district development planning, etc.
2. Main Street Financial Support: Invest financially into the operation of the Local Main Street Program.
3. National Main Street Accreditation: Support the Local Main Street Program in compliance with this Agreement and with the completion of the annual Main Street America Accreditation.
4. Demonstrated Support: Pass a resolution that demonstrates the City's support of the Local Main Street Program and revitalization of the downtown/designated Main Street district as an important element of the City's economic development strategy. In the resolution, the City must commit to provide funding for the Local Main Street Program, appoint a City official to represent the City on the Local Main Street Program governing board, and commit to continuing to follow the Main Street Approach™ as developed by the Main Street America and espoused by the MSI Program.

SECTION III. The IEDA agrees to:

1. National Main Street Accreditation: Administer the Main Street America Accreditation process in Iowa on behalf of Main Street America and recognize Local Main Street Programs and Cities who successfully meet the Main Street America Accreditation Standards.
2. Main Street Technical Assistance:
 - a. Maintain a team of downtown revitalization specialists, including a Main Street Iowa State Coordinator, to manage communication between the Local Main Street Program, City, the Main Street Iowa Program, and state government agencies.
 - b. Provide, as requested and as can be scheduled, on-site technical assistance to the Local Main Street Program and City by one or more downtown revitalization specialists. Technical assistance may include design, economic vitality, promotion, organization, committee training, board planning retreat facilitation, and action planning.
 - c. Conduct an on-site partnership visit at least once every two years.
 - d. Provide continuing advice and information to the Local Main Street Program and City.
3. Main Street Training:
 - a. Coordinate at least three statewide training sessions annually for Local Main Street Programs and Cities. The nature of training to be provided at each session shall be based on the combined needs of all Iowa Main Street Communities.
 - b. Conduct at least three MSI Program orientations for all new executive directors and Local Main Street Program board members and volunteers. The orientation will introduce the participants to the MSI Program and to their immediate responsibilities.
 - c. Offer optional regional training sessions.
 - d. Statewide training sessions, orientations, and optional regional training sessions may be virtual, as determined by IEDA.
4. Main Street Network: Support and maintain the network of designated Main Street Iowa communities through communication, regular programming updates, networking opportunities, and peer-to-peer learning.

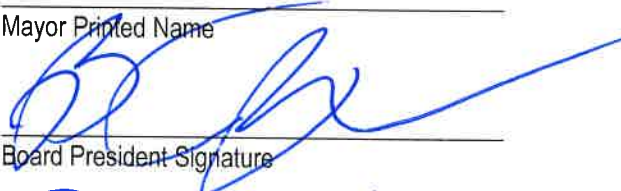
SECTION IV. The PARTIES hereto otherwise agree as follows:

1. The term of this Agreement shall be for a period of forty-eight (48) months beginning January 1, 2024 and ending December 31, 2027.
2. This Agreement may be amended by a written agreement to amend the Agreement signed by all three Parties, provided that the IEDA may unilaterally amend this Agreement to comply with legislative, administrative, and policy changes by the federal or state government.
3. Should any governmental unit enact, promulgate, or adopt laws, regulations, rules, or policies which alter or in any way affect the MSI Program, the City and the Local Main Street Program shall not hold IEDA liable in any manner for the resulting changes.
4. This Agreement shall be binding upon and shall inure to the benefit of the Parties and their successors.
5. No Party shall discriminate against any employee or applicant for employment because of race, color, sex, age, disability, creed, religion, sexual orientation, gender identity, marital status, or national origin.
6. Any Party may terminate this Agreement without cause after 30 days written notice to the other two parties.
7. This Agreement supersedes any previous agreements or negotiations, whether oral or written.
8. Nothing contained in this Agreement shall create any employer-employee relationship between or among any of the Parties.

IN WITNESS WHEREOF, the parties have executed this agreement.

BY: _____
Mayor Signature Date

Mayor Printed Name Cedar Falls, IA
City

BY:  _____
Board President Signature Date 9-12-23

Brent Johnson
Board President Printed Name Community Main Street
Local Main Street Program

BY: _____
Deborah V. Durham, Director Date
Iowa Economic Development Authority


DEPARTMENT OF COMMUNITY DEVELOPMENT

City of Cedar Falls
 220 Clay Street
 Cedar Falls, Iowa 50613
 Phone: 319-273-8600
 Fax: 319-273-8610
www.cedarfalls.com

INTEROFFICE MEMORANDUM

Planning & Community Services Division

TO: Honorable Mayor Robert M. Green and City Council
FROM: Thom Weintraut, AICP, Planner III
DATE: November 6, 2023
SUBJECT: Property Appraisal Services – Contract Documents
 Northern Cedar Falls Flood Buyout Program

The City and the Iowa Department of Homeland Security & Emergency Management (IDHSEM) amended Grant Agreement No; HMGP-DR-4557-0003 to extend the opportunity for any property owners who initially opted out of the initial floodplain buyout in October 2021. Since the grant is funded by the FEMA and IDHSEM, IDHSEM encouraged the City to reach the remaining 11 property owners who did not sell to gauge their interest. Two additional property owners have shown interest. The first step in the process is to have appraisals done of the properties.

A bid was received from Rally Appraisal of Cedar Falls in the total amount of \$1,000.00. The cost for the appraisals is an eligible expense through the grant whether the property is acquired or not.

Attached for your approval are the Form of Contract and Certificate of Insurance from Rally Appraisal.

The Department of Community Development recommends approving and executing the contract with Rally Appraisal for the appraisal of two (2) properties. It is anticipated that the appraisals will be completed within approximately 3 weeks after the notice to proceed is issued. Shortly after the appraisals are received, the application will be submitted to the State and FEMA for their review and approval.

If you have any questions or comments feel free to contact me.

xc: Stephanie Sheetz, AICP, Director of Community Development
 Karen Howard, AICP, Planning & Community Services Manager
 Jennifer Rodenbeck, Director of Finance & Business Operations

CITY OF CEDAR FALLS, IOWA
 GENERAL TERMS AND CONDITIONS
 SERVICE/PRODUCT AGREEMENTS

This Agreement is by and between Rally Appraisal ("Contractor") and the City of Cedar Falls, Iowa ("City"), and is to be effective on the date last signed by the Contractor or the City below.

1.0. Contractor's Services

1.1. Contractor's services shall consist only of those services and/or products provided or supplied by Contractor as defined in this Agreement and as listed on Exhibit "A" attached. ("Services" or "Scope of Services")

1.2. Contractor shall not commence or perform any work outside the Scope of Services unless and until authorized in writing by the City. No changes to the Scope of Services shall be valid unless agreed to by both the Contractor and the City in writing. Any work performed or expenses incurred by the Contractor shall be conclusively presumed to be part of the Scope of Services unless a written change order covering such work, and the cost of such work, has been agreed to in advance. If Exhibit "A" includes provisions for contingent services, such services shall not be performed until written authorization is given by the City.

1.3. Contractor shall assign qualified and experienced personnel to perform the Services, and Contractor hereby warrants to the City that Contractor has sufficient experience and financial resources to complete the Services required by this Agreement. Where the Scope of Services identifies particular personnel who shall perform the Services, such personnel shall remain assigned to provide the Services throughout the term of this Agreement, unless otherwise approved in writing by the City. In the event that such particular personnel must be replaced, Contractor agrees to replace such particular personnel with persons of equivalent or better qualifications, as approved by the City.

1.4. Contractor shall perform the Services in a timely manner and in accordance with any schedule set forth in Exhibit "A". The Contractor and the City agree that time is of the essence with respect to Contractor's performance under this Agreement.

1.5. Contractor warrants that its fulfillment of this Agreement will not infringe on or misappropriate the rights of any third party, and that the Contractor has the complete right and full authority to convey ownership of the Services to the City. Contractor shall obtain all required governmental and third-party licenses, approvals and permits for the provision of Services, at Contractor's cost.

1.6. The person signing this Agreement on behalf of the Contractor represents and warrants that the person has full and sufficient authority to execute this Agreement on behalf of the Contractor.

2.0. Compensation

2.1. All bids and prices shall be shown in U.S. Dollars. All prices must remain firm for the duration of this Agreement.

2.2. After inspection (if applicable) and acceptance by the City of Services, City shall pay Contractor in accordance with the payment terms set forth in Exhibit "B". The maximum amount of all payments for Services shall be the amount set forth in Exhibit "B", unless additional Services are agreed upon as set forth in Section 1.2, in which case the maximum amount of all payments shall be adjusted accordingly.

2.3. Following acceptance of Services by the City, payment shall be made to the Contractor within thirty (30) days of receipt of a proper invoice. The invoice shall include, at a minimum, the name and address of the Contractor, the invoice number, the date services were performed or goods were shipped, a general description of the services or

goods, total amount to be paid, any discounts or credits, and the net amount to be paid. The invoice shall be mailed or emailed to the authorized representative of the City listed below, at the address listed below.

2.4. Expenses shall not be reimbursed to the Contractor unless specifically described in Exhibit "B".

2.5. If services in addition to the Scope of Services are agreed upon as set forth in Section 1.2, Contractor must provide a separate invoice for such additional services before payment will be made.

2.6. If the City fails to make any payment when due to the Contractor, the Contractor may charge the City interest on the unpaid balance at the rate of 5% per annum until paid. In addition, Contractor may, after giving at least seven (7) days written notice to the City, suspend services under this Agreement until such unpaid balance is paid in full.

2.7. Notwithstanding anything to the contrary in this Agreement, the City may withhold payment to Contractor for faulty Services, or if the City is advised of liens or other claims against any Services, including products.

3.0. Taxes.

3.1. The City is exempt from all federal, State of Iowa, and other states' taxes on the purchase of products and services used by the City within the State of Iowa. The City shall provide tax exemption certification as requested.

3.2. Any charges for taxes from which the City is exempt will be deducted from invoices before payment is made.

4.0. Ownership and Use of Documents

4.1. All Services to be provided under this Agreement, and any invention, improvement, discovery, or innovation (whether or not patentable) made, conceived or actually reduced to practice by Contractor in the performance of the Scope of Services in this Agreement will be owned exclusively by the City, including all proprietary and intellectual property rights. To the extent not automatically vested in the City, Contractor hereby assigns to the City all right, title and interest in and to the Services, including, without limitation, copyright, patent and trade secret rights. Upon the City's request, Contractor shall execute any additional documents necessary for the City to perfect such ownership rights.

4.2. Notwithstanding Section 4.1, Contractor retains ownership of its pre-existing and proprietary materials and other intellectual property that may be incorporated into the Services.

4.3. Copies of City furnished data that may be relied upon by Contractor are limited to the printed copies (also known as hard copies) that are delivered to the Contractor. Files in electronic media format of text, data, graphics, or of other formats that are furnished by the City to the Contractor are only for the convenience of the Contractor. Any conclusion or information obtained or derived from such electronic files will be at the Contractor's sole risk.

4.4. During the term of this Agreement and following completion or termination of the Agreement, the Contractor and any authorized Subcontractors shall maintain all accounting records and other documentation generated in providing Services under this Agreement. The City or its designee shall be allowed to have access to such information for the purpose of inspection, audit and copying during normal business hours for a period of five (5) years after the final payment by the City, termination of this Agreement, or resolution of all matters under this Agreement, whichever date is latest. No additional compensation shall be paid to Contractor for such retention or inspection by the City or designee.

5.0. Termination.

5.1. The City may terminate this Agreement at any time for its convenience by giving written notice to the Contractor of such termination and specifying the effective date of the termination, at least thirty (30) calendar days before the effective date of termination. In that event, all finished or unfinished Services, reports and materials prepared or furnished by the Contractor shall, at the option of the City, become the City's property. If the Agreement is terminated by the City as provided herein, the Contractor shall be paid for all Services which have been authorized,

approved and provided up to the effective date of termination. The City will not be subject to any termination fees from the Contractor.

5.2. Either party may terminate this Agreement upon seven (7) calendar days written notice in the event that the other party fails to substantially perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.

6.0. Warranties.

6.1. Contractor represents and warrants that Services shall be performed in a manner consistent with the standard of care of other professional service providers in a similar industry and application.

6.2. Contractor represents and warrants that products delivered as part of the Scope of Services, including each component, shall be free of defects and shall conform to the quality standards of the applicable industry and shall meet in all respects the requirements of the Scope of Services. If any defect or sign of deterioration is identified by the City within one year after delivery which is not due to the acts or omissions of the City, Contractor shall, within 15 days after notification by the City, at Contractor's expense, repair, adjust or replace such items to the complete satisfaction of the City.

6.3. Contractor shall be responsible for the quality, technical accuracy, completeness and coordination of all Services under this Agreement. Contractor shall promptly and without charge, provide all corrective work necessary as a result of Contractor's acts, errors or omissions with respect to the quality and accuracy of Contractor's Services.

6.4. Contractor shall be responsible for any and all damages to property or persons as a result of Contractor's acts, errors or omissions in performing the Services under this Agreement, and for any losses or costs to repair or remedy any Services undertaken by the City as a result of any such acts, errors or omissions.

6.5. Contractor's obligations shall exist without regard to, and shall not be construed to be waived by, the availability or unavailability of any insurance, either by the City or by the Contractor. None of the provisions of this Agreement shall be construed as a limitation on the City's right to seek recovery of damages it suffers as a result of Contractor's fault or breach.

7.0. Warranties – Intellectual Property.

7.1. Contractor represents and warrants that the Services produced or provided to the City do not infringe upon any copyright, trademark, trade name, trade dress patent, statutory, common law or any other right of any person or entity.

7.2. Contractor represents and warrants that the Services, and the City's use of the same, and the exercise by the City of the rights granted by this Agreement, shall not infringe upon any other work or violate the rights of publicity or privacy of, or constitute a libel or slander against, any person or entity.

7.3. Contractor represents and warrants that it is the owner of or otherwise has the right to use and distribute the Services contemplated by this Agreement.

8.0. Disputes.

8.1. Should any dispute arise with respect to this Agreement, the parties agree to act immediately to resolve such dispute. Time is of the essence in the resolution of disputes.

8.2. Contractor agrees that, the existence of a dispute notwithstanding, it will continue without delay to carry out all of its responsibilities under this Agreement that are not affected by the dispute and the City shall continue to make payment for all Services that are performed in conformance with this Agreement. Should the Contractor fail to continue to perform its responsibilities regarding all non-disputed Services, without delay, any additional costs incurred by the City or the Contractor as a result of such failure to proceed shall be borne by the Contractor.

8.3. Should any dispute between the parties remain unresolved, the parties mutually agree to engage in mediation prior to the filing of suit by either party. The cost of mediation shall be divided equally between the parties except that each party shall be responsible for that party's own expenses and attorney fees associated with mediation. The City shall not engage in arbitration of any dispute.

9.0. Indemnification.

9.1. Contractor (including, for purposes of this Section, Contractor's agents, employees, subcontractors or others working on behalf of Contractor) shall indemnify, defend and hold harmless the City and its elected and appointed officers, its employees, and agents working on behalf of the City, from any and all liability, loss, cost, damage and expense (including reasonable attorney fees and court costs) resulting from, arising out of, or related in any way to any claims, demands, actions or suits based upon or alleging personal injury, including bodily injury or death, and property damages, arising out of or in any way connected or associated with the Contractor's performance under this Agreement.

9.2. Contractor's duty of indemnification and to hold harmless includes, but is not limited to, Contractor's breach or alleged breach of the warranties found in Sections 6.0 and 7.0 above, and shall survive the termination of this Agreement.

9.3. It is specifically agreed between the parties that this Agreement is not intended to create in the public or any member of the public, any third party beneficiary status or to authorize anyone not a party to this Agreement to maintain a suit for personal injuries or property damage.

10.0. Insurance.

Contractor shall at all times during the performance of this Agreement maintain insurance as set forth in Exhibit "C" unless this insurance requirement is waived by the City in this Section.

Insurance requirement waived: _____ (Signature and title of authorized City employee or officer)

The City may at any time during the term of this Agreement require proof of such insurance.

11.0. Compliance with Laws and Regulations.

11.1. Contractor certifies that in performing this Agreement it will comply with all applicable provisions of federal, state and local laws, ordinances, rules, licenses and regulations.

11.2. Contractor is responsible for determining which products are considered to be hazardous chemicals under applicable standards and to provide the most current Safety Data Sheet ("SDS") with the initial shipment of such chemicals. Failure by Contractor to do so may be considered by the City to be delivery of a defective product and its delivery may be refused. It is also the Contractor's responsibility to provide to the City any updated or revised SDS as it becomes available for any such hazardous chemicals sold and delivered to the City.

12.0. Independent Contractor.

Both parties shall act in their individual capacities in the performance of this Agreement and not as agents, employees, partners, joint ventures or associates of one another. The employees or agents of one party shall not be deemed or construed to be the employees or agents of the other for any purpose whatsoever.

13.0. Non-Collusion.

13.1. Neither the Contractor, nor anyone acting on behalf of Contractor, has employed any person to solicit or procure this Agreement, nor will the Contractor make any payment or agreement for payment of any compensation in connection with the solicitation or procurement of this Agreement.

13.2. Contractor agrees that there is no agreement, arrangement or understanding expressed or implied, contemplating any division of compensation for Services provided under this Agreement, or in the participation in such Services, directly or indirectly, by any person or entity, except as provided in this Agreement.

13.3. Neither the Contractor, nor anyone acting on behalf of Contractor, has either directly or indirectly entered into any agreement, arrangement or understanding to collude or otherwise take any action in restraint of free competitive procurement in connection with this Agreement.

14.0. Nondiscrimination and Equal Opportunity.

14.1. Contractor will not in the performance of this Agreement unlawfully discriminate against any employee or applicant for employment because of race, sex, color, creed, national origin, marital or familial status, religion, age, disability, sexual orientation, gender identity, genetic information or veteran status, or any other classification protected by federal, state, or local law.

14.2. Contractor shall inform all subcontractors and agents performing under this Agreement of this nondiscrimination and equal opportunity requirement and shall take reasonable steps to ensure their compliance with the same.

15.0. No Conflict of Interest.

Contractor represents, warrants and covenants that no relationship exists or will exist during the term of this Agreement that is a conflict of interest under Iowa law. No employee, officer or agent of the Contractor shall participate in the procurement or performance of this Agreement if a conflict of interest exists as to such person. Should a conflict of interest arise during the term of this Agreement for Contractor or any employee, officer or agent of Contractor, Contractor shall immediately notify the City, in which case this Agreement may be terminated and any additional costs incurred by the City due to such termination shall be paid by Contractor or deducted from any sums yet due to Contractor.

16.0. Force Majeure.

16.1. Force majeure shall be any of the following events: acts of God or the public enemy; compliance with any order, rule, regulation, decree, or request of any governmental authority or agency or person purporting to act as such; acts of war, public disorder, rebellion, terrorism, or sabotage; floods, hurricanes, or other storms; strikes or labor disputes; public health emergency; or any other cause, whether or not of the class or kind specifically named or referred to in this Agreement which is not within the reasonable control of the party affected. A delay in or failure of performance by either party shall not constitute a default in performance nor be the basis for, or give rise to, any claim for damages, if and to the extent such delay or failure is caused by force majeure.

16.2. The party who is prevented from performing by force majeure shall be obligated, within a period not to exceed fourteen (14) calendar days after the occurrence or detection of any such event, to provide notice to the other party setting forth in reasonable detail the nature thereof and the anticipated extent of the delay, and shall remedy such cause as soon as reasonably possible, as mutually agreed between the parties.

16.3. If a remedy to an event of force majeure cannot be agreed upon within a reasonable amount of time, this Agreement may be terminated by either party.

17.0. Assignment.

No rights under this Agreement may be assigned or transferred by Contractor without the prior written consent of the City. The benefits of this Agreement may inure to Contractor's assigns, transferees, or successors in interest if approved by the City in writing in advance, and if such assignee, transferees or successors agree in writing to be bound by the terms of this Agreement.

18.0. Governing Law.

18.1. This Agreement shall be governed, interpreted and enforced in accordance with the laws of the State of Iowa, regardless of choice of law principles.

18.2. Venue for any dispute under this Agreement shall be the District Court in and for Black Hawk County, Iowa.

19.0. Discrepancy.

In the event that there are any discrepancies or differences between any terms or conditions of the Contractor's bid or quote and this Agreement, this Agreement shall prevail, even if the Contractor's bid or quote is incorporated into this Agreement.

20.0 Public Record.

20.1. This Agreement as well as Contractor's bid or quote and all documents submitted with any such bid or quote shall become public documents subject to Iowa Code Chapter 22, the Iowa Open Records Law. By submitting the bid or quote or any document to the City in connection with such bid or quote, the submitting party recognizes this and waives any claim against the City, its elected and appointed officers, and its employees, and agents working on behalf of the City, relating to the release of any bid or document submitted.

20.2. Each submitting party shall hold the City and its elected and appointed officers, and its employees, and agents working on behalf of the City, harmless from any claims arising from the release of any document or information made available to the City related to or arising from the bidding or quoting process.

20.3. Notwithstanding Sections 20.1 and 20.2, protection from disclosure may apply to those elements of any submittal that may be a trade secret, or confidential or proprietary information. Should the submitting party wish to designate submittals as such, they must be clearly and prominently marked. The City shall make no determination as to whether or not such documents are protected from disclosure under Iowa Code Chapter 22. Rather, the City shall endeavor to notify the submitter of any request for such information and the submitter shall be solely responsible for asserting exemption from disclosure by obtaining a court order. As long as the City makes a good faith effort to notify the submitter of a request for such information, the City and the City's elected and appointed officers, the City's employees, and agents working on behalf of the City, shall not be liable for any damages resulting from such disclosure, whether such disclosure is deemed required by law, by an order of court or administrative agency, or occurs through inadvertence, mistake, or negligence.

21.0. Debarment.

21.1. Contractor hereby certifies, pursuant to 48 CFR Part 9, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this Agreement by any federal agency.

21.2. Contractor further certifies that it is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in any contracts with the City or with the State of Iowa.

22.0 Confidentiality of Shared Information.

No information shared between Contractor and the City in the performance of this Agreement shall be deemed confidential unless clearly designated as such in writing by the party seeking confidentiality at the time of sharing. If designated as confidential the parties agree to maintain the confidentiality of such information except as necessary for performance under this Agreement, unless or until written authorization for disclosure is given by the designating party, or as required by law, or by an order of court or administrative agency. In the event of a dispute over the confidentiality of shared information, the parties agree to maintain the confidentiality of the designated information until the issue of confidentiality is resolved. The duty to maintain the confidentiality of such information shall survive the termination of this Agreement.

23.0. Entire Agreement.

23.1. This Agreement, and Exhibits, which are incorporated into this Agreement by this reference, contains the entire agreement and understanding by and between the parties with respect to the subject matter, and no representations, promises, agreements, or understandings, written or verbal, not contained in this Agreement, shall be of any force or effect.

23.2. No change, modification or waiver of this Agreement shall be valid or binding unless the same is in writing and signed by the party against whom such change, modification or waiver is sought to be enforced.

24.0. Additional Terms.

25.0. Notices.

Any notice required to be given under this Agreement and any authorization required to be provided shall be given or provided to:

City: _____
Name: Thomas A. Weintraut
Title: Planner III, Floodplain Administrator
Address: 220 Clay Street
Cedar Falls, IA 40613
Telephone: (319) 268-5184
Email: Thomas.Weintraut@cedarfalls.com

Contractor:
Name: Clinton Cota
Title: Appraiser/CEO Rally Appraisal
Address: 209 Franklin St Ste A3
Cedar Falls, IA 50613
Telephone: 319 266-9373
Email: ccotac@rallyappraisal.com

In Witness Whereof, the City and the Contractor have caused this Agreement to be executed as of the last date listed below.

CONTRACTOR

Rally Appraisal _____
By: Clinton Cota
[Signature]
Its: _____

Date: 11/6/23

CITY OF CEDAR FALLS, IOWA

By: _____

Robert M. Green, Mayor

Attest: _____

Jacqueline Danielsen, MMC, City Clerk

Date: _____

'Exhibit A'

**List of Properties for Appraisal
FEMA Hazard Mitigation Grant HM4557-IA-0003
North Cedar Falls Flood Buyout Program
Project Number FL-404-3198**

Parcel Number	Parcel Address
891402427002	1218 Cottage Row Road
891402326014	1824 Cottage Row Road

'Exhibit B'

<i>PARCEL LIST</i>				
<i>Parcel No.</i>	<i>Owner Address or County</i>	<i>Parcel ID #</i>	<i>Type of Taking</i>	<i>Proposed Fee</i>
1	1218 Cottage Row Road		Total Acquisition	\$ <u>500.⁰⁰</u>
2	1824 Cottage Row Road		Total Acquisition	\$ <u>500.⁰⁰</u>

Exhibit C



RALLAPP-01

Item 35.

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/27/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER United Insurance Counselors 1850 E 53rd St, Suite 1 Davenport, IA 52807	CONTACT NAME: Melissa McGlynn PHONE (A/C, No, Ext): (563) 386-3290 FAX (A/C, No): (563) 386-3293 E-MAIL ADDRESS: melissa@united-ins.net
INSURER(S) AFFORDING COVERAGE NAIC #	
INSURER A: Selective Insurance Company of the Southeast 39926	
INSURED Rally Appraisal LLC 2535 Tech Dr, Suite 108 Bettendorf, IA 52722	
INSURER B: SFM Mutual Insurance Company 11347	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR	X	X	S 2552052	3/1/2023	3/1/2024	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000
							MED EXP (Any one person)	\$ 10,000
							PERSONAL & ADV INJURY	\$
GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:							GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$	
A	X AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY			S 2552052	3/1/2023	3/1/2024	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
A	X UMBRELLA LIAB EXCESS LIAB CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$			S 2552052	3/1/2023	3/1/2024	EACH OCCURRENCE	\$ 1,000,000
							AGGREGATE	\$ 1,000,000
							\$	\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	163837.201	4/21/2023	3/1/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER	\$ 500,000
							E.L. EACH ACCIDENT	\$ 500,000
							E.L. DISEASE - EA EMPLOYEE	\$ 500,000
							E.L. DISEASE - POLICY LIMIT	\$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Only when required by written contract, the following applies; City of Cedar Falls, Iowa including all its elected and appointed officials, all its employees and volunteers, all its boards, commissions and/or authorities and their board members, employees and volunteers are included as Additional Insureds, on the General Liability policy, per form BP7242. A Waiver of Subrogation applies on the General Liability policy, in favor of the certificate holder. Umbrella is following form.

CERTIFICATE HOLDER City of Cedar Falls 220 Clay Street Cedar Falls, IA 50613	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	--

IOWA GOVERNMENTAL IMMUNITY ENDORSEMENT

POLICY NUMBER: s 2552052

COMMERCIAL GENERAL LIABILITY
BP 72 42 07 11

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

This endorsement modifies insurance provided under the following:

BUSINESSOWNERS COVERAGE FORM

SCHEDULE

Name of Additional Insured Organization

CITY OF CEDAR FALLS

Mailing Address

220 CLAY ST
CEDAR FALLS, IA 50613

300021S 2552052 279

A. SECTION II — LIABILITY, C. Who Is An Insured

is amended to include as an additional insured the organization shown on the Schedule, but only with respect to:

1. Liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf in the performance of your ongoing operations for the additional insured.
2. Liability for "bodily injury" or "property damage" caused, in whole or in part, by "your work" performed for the additional insured and included in the "products and completed operations hazard".

B. With respect to insurance provided to the additional insured shown in the Schedule, the following is added to SECTION III — COMMON POLICY CONDITIONS, H. Other Insurance:

Business Liability Coverage is primary and will not seek contribution from any other insurance of the additional insured except when Paragraph 2. of the **Other Insurance** provision applies. This paragraph does not apply to other insurance to which the additional insured organization has been added as an additional insured.

C. Governmental Immunity

With respect to insurance provided to the additional insured shown on the Schedule, the following conditions are added to **SECTION II — LIABILITY, E. Liability And Medical Expenses General Conditions:**

Non-Waiver of Governmental Immunity

The inclusion of the additional insured shown on the Schedule does not waive any of the defenses of governmental immunity available to the additional insured under the Code of Iowa Section 670.4 as it now exists and as it may be amended from time to time.

Claims Coverage

The insurance provided by this policy shall cover only those claims not subject to the defense of governmental immunity under the Code of Iowa Section 670.4 as it now exists and as it may be amended from time to time.

Assertion of Governmental Immunity

The additional insured shown on the Schedule shall be responsible for asserting any defense of governmental immunity, may do so at any time and shall do so upon our timely written request. Nothing contained in this endorsement shall prevent us from asserting the defense of governmental immunity on behalf of the additional insured shown on the Schedule.

Non-Denial of Coverage

We shall not deny coverage under this policy nor shall we deny any of the rights and benefits accruing to the additional insured shown on the Schedule under this policy for reasons of governmental immunity unless a court of competent jurisdiction has ruled in favor of the defense(s) of governmental immunity asserted by the additional insured shown on the Schedule.

No Other Change in Policy

We and the additional insured shown on the Schedule agree that the preservation of governmental immunities provided above shall not otherwise change or alter the coverage available under this policy.


DEPARTMENT OF COMMUNITY DEVELOPMENT

City of Cedar Falls
 220 Clay Street
 Cedar Falls, Iowa 50613
 Phone: 319-273-8600
 Fax: 319-273-8610
www.cedarfalls.com

INTEROFFICE MEMORANDUM

Planning & Community Services Division

TO: Honorable Mayor Robert M. Green and City Council
FROM: Thom Weintraut, Planner III
DATE: November 6, 2023
SUBJECT: Approval of Property Purchase Offer for 523 W 1st Street

The property at 523 W. 1st Street has recently been offered for sale. This property is located along the north side of W 1st Street between Center Street and the Iowa Northern Rail Line. The property currently contains a single-family house with direct driveway access to 1st Street, which is also State Highway 57. While there is little redevelopment potential for the property due to the steep ravine and stream corridor along the north side of the lot, removing the existing house and driveway would improve the safety of the highway corridor. In addition, the City owns the vacant lot directly to the east of the property for sale and the unimproved driveway to the City's property has attracted unauthorized vehicle parking, which also creates unnecessary traffic conflicts along the highway corridor. Removal of the house and both driveways and restoration of the area to green space would be consistent with the City's environmental goals. The City's 2007 Environmentally Sensitive Lands Survey considers steep slopes as potentially sensitive land features and recommends establishing buffers to prevent erosion, filter pollutants, providing habitat and cover areas for wildlife. In the future, if combined with additional property to the east, there may be some limited potential for redevelopment, provided a safer parking and access arrangement can be achieved.

Attached is a signed purchase agreement by the owner of 523 W 1st Street. The offer is \$95,000 based on the appraisal dated April 20, 2022, and is what the current owner paid to acquire the property.

The Department of Community Development recommends that the City Council adopt a resolution approving a Purchase Offer for the property listed above. If you have any questions, please contact the Community Development Department.

xc: Stephanie Houk Sheetz, AICP, Director of Community Development
 Karen Howard, Planning & Community Services Manager

RESOLUTION NO. _____

RESOLUTION APPROVING AND AUTHORIZING EXECUTION OF AN OFFER TO BUY REAL ESTATE AND ACCEPTANCE FOR REAL ESTATE OWNED BY MIKAYLA HAGEMAN

WHEREAS, the City Council of the City of Cedar Falls, Iowa, has been presented with a proposed Offer to Buy Real Estate and Acceptance between Mikayla Hageman, and the City of Cedar Falls, Iowa, for the sale and purchase of property at 523 W 1st Street, legally describe as:

Commencing at a point that is 80 feet North of a point 13 rods West of the Northeast corner of Block 28, Original Plat, in the Village of Cedar Falls, Iowa; thence running North 8 rods, more or less, to a point that is 12 rods and 14 feet North of the North line of said Block 28; thence West at right angles 4 rods; thence South at right angles 8 rods; thence East at right angles 4 rods to the place of beginning.

WHEREAS, the City Council of the City of Cedar Falls, Iowa, deems it in the best interest of the City of Cedar Falls, Iowa, to approve and authorize execution of said Offer to Buy Real Estate and Acceptance.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CEDAR FALLS, IOWA, that the Offer to Buy Real Estate and Acceptance for the sale of real estate located at 523 W 1st Street, by Mikayla Hageman, to the City of Cedar Falls, Iowa, a copy of which Offer to Buy Real Estate and Acceptance was presented at this meeting, be and the same is hereby authorized and approved, and that the Mayor and City Clerk are hereby authorized to execute said Offer to Buy Real Estate and Acceptance on behalf of the City of Cedar Falls, Iowa.

ADOPTED this 6th day of November 2023.

Robert M. Green, Mayor

ATTEST:

Kim Kerr, CMC, City Clerk



**OFFER TO BUY REAL ESTATE AND ACCEPTANCE
CITY OF CEDAR FALLS, IOWA
Mikayla Leah Hageman**

TO: Mikayla Leah Hageman, a single person (SELLER)

The undersigned BUYER, the City of Cedar Falls, Iowa, hereby offers to buy and the undersigned SELLER by their acceptance agree to sell the real property situated in Black Hawk County, Iowa, legally described as:

That part of the Southwest Quarter of the Northwest Quarter of Section 12, Township 89 North, Range 14 West of the 5th P.M., City of Cedar Falls, Black Hawk County, Iowa described as follows:

Commencing at a point that is 80 feet North of a point 13 rods West of the Northeast corner of Block 28, Original Plat, in the Village of Cedar Falls, Iowa; thence running North 8 rods, more or less, to a point that is 12 rods and 14 feet North of the North line of said Block 28; thence West at right angles 4 rods; thence South at right angles 8 rods; thence East at right angles 4 rods to the place of beginning.

together with any easements and appurtenant servient estates, but subject to any reasonable easements of record for public utilities or roads, any zoning restrictions, customary restrictive covenants and mineral reservations of record, if any, herein referred to as the "Property," upon the following terms and conditions provided BUYER, on possession, are permitted to use the Property for development.

\$97,000 x MLH

1. PURCHASE PRICE. The Purchase Price shall be ~~\$95,000.00~~ payable in full at closing.
2. REAL ESTATE TAXES. SELLER shall pay pro-rated real estate taxes to date of possession by BUYER and any unpaid real estate taxes payable in prior years. BUYER shall pay all subsequent real estate taxes, if applicable.
3. SPECIAL ASSESSMENTS.
 - A. SELLER shall pay in full at time of closing all special assessments which are a lien on the Property as of the date of acceptance.
 - B. All charges for solid waste removal, sewage and maintenance that are attributable to SELLER'S possession, including those for which assessments arise after closing, shall be paid by SELLER.
 - C. Any preliminary or deficiency assessment which cannot be discharged by payment shall be paid by SELLER through an escrow account with sufficient funds to pay such liens when payable, with any unused funds returned to SELLER.
 - D. BUYER shall pay all other special assessments or installments not payable by SELLERS.
4. RISK OF LOSS AND INSURANCE. SELLER shall bear the risk of loss or damage to the Property prior to closing or possession, whichever first occurs. SELLER agrees to maintain existing insurance and BUYER may purchase additional insurance. In the event of substantial damage or destruction prior to closing, this Agreement shall be null and void; provided, however, BUYER shall have the option to complete the closing and receive

- insurance proceeds regardless of the extent of damages. The Property shall be deemed substantially damaged or destroyed if it cannot be restored to its present condition on or before the closing date.
5. **POSSESSION AND CLOSING.** If BUYER timely performs all obligations, possession of the Property shall be delivered to BUYER on or before November 10, 2023, and any adjustments of rent, insurance, interest and all charges attributable to the SELLER'S possession shall be made as of the date of possession. Closing shall occur after the approval of title by BUYER and vacation of the Property by SELLER, but prior to possession by BUYER. SELLER agrees to permit BUYER to inspect the Property at any time prior to closing to assure that the premises are in the condition required by this Agreement. If possession is given on a day other than closing, the parties shall make a separate agreement with adjustments as of the date of possession. This transaction shall be considered closed:
 - A. Upon the delivery of the title transfer documents to BUYER and receipt of all funds then due at closing from BUYER under the Agreement.
 6. **FIXTURES.** Included with the Property shall be all fixtures that integrally belong to, are specifically adapted to or are a part of the real estate, whether attached or detached. Also included shall be the following: All other property, real or personal, except personal property agreed by the parties to be removed by SELLER prior to closing.
 7. **REMOVAL OF PROPERTY:** The parties agree that SELLER may remove, at their cost, prior to closing, the following items: NONE
 8. **CONDITION OF PROPERTY.** The property as of the date of this Agreement, including buildings, grounds, and all improvements, will be preserved by the SELLER in its present condition until possession, ordinary wear and tear excepted. SELLER makes no warranties, expressed or implied, as to the condition of the property.
 - A. BUYER acknowledges that it has made a satisfactory inspection of the Property and is purchasing the Property in its existing condition.
 9. **ABSTRACT AND TITLE.** SELLER, at their expense, shall promptly obtain an abstract of title to the Property continued through September 30, 2023, and deliver it to BUYER'S attorney for examination. It shall show marketable title in SELLER in conformity with this Agreement, Iowa law, and title standards of the Iowa State Bar Association. The SELLER shall make every reasonable effort to promptly perfect title. If closing is delayed due to SELLER'S inability to provide marketable title, this Agreement shall continue in force and effect until either party rescinds the Agreement after giving ten days written notice to the other party. The abstract shall become the property of BUYER when the Purchase Price is paid in full. SELLER shall pay the costs of any additional abstracting and title work due to any act or omission of SELLER, including transfers by or the death of SELLER or their assignees. Unless stricken, the abstract shall be obtained from an abstracter qualified by the Guaranty Division of the Iowa Housing Finance Authority.
 10. **SURVEY.** If a survey is required under Iowa Code Chapter 354, or city or county ordinances, or otherwise, BUYER shall pay the costs thereof. If the survey shows an encroachment on the Property or if any improvements located on the Property encroach on lands of others, the encroachments shall be treated as a title defect.
 11. **ENVIRONMENTAL MATTERS.**
 - A. SELLER warrants to the best of their knowledge and belief that there are no abandoned wells, solid waste disposal sites, hazardous wastes or substances, or underground storage tanks located on the Property, the Property does not contain

levels of radon gas, asbestos, or urea-formaldehyde foam insulation which require remediation under current governmental standards, and SELLER has done nothing to contaminate the Property with hazardous wastes or substances. SELLER warrants that the property is not subject to any local, state, or federal judicial or administrative action, investigation or order, as the case may be, regarding wells, solid waste disposal sites, hazardous wastes or substances, or underground storage tanks. SELLER shall include in the Deed conveying the Property their certification that the Property contains no wells, private burial sites, solid waste disposal sites, private sewage disposal system, hazardous waste and underground storage tanks on the Property.

B. BUYERS may at their expense obtain a report from a qualified engineer or other person qualified to analyze the existence or nature of any hazardous materials, substances, conditions or wastes located on the Property. In the event any hazardous materials, substances, conditions or wastes are discovered on the Property, BUYER'S obligation hereunder shall be contingent upon the removal of such materials, substances, conditions or wastes or other resolution of the matter reasonably satisfactory to BUYER. The expense of any action necessary to remove or otherwise make safe any hazardous material, substances, conditions or waste shall be paid by SELLER.

12. DEED. Upon payment of the Purchase Price, SELLER shall convey the Property to BUYER by Warranty Deed, free and clear of all liens, restrictions, and encumbrances except as provided in this Agreement. General warranties of the title shall extend to the time of delivery of the deed excepting liens and encumbrances suffered or permitted by BUYER.
13. JOINT TENANCY IN PROCEEDS AND IN REAL ESTATE. If SELLER, immediately preceding acceptance of the offer, holds title to the Property in joint tenancy with full rights of survivorship, and the joint tenancy is not later destroyed by operation of law or by acts of the SELLERS, then the proceeds of this sale, and any continuing or recaptured rights of SELLERS in the Property, shall belong to SELLERS as joint tenants with full rights of survivorship and not as tenants in common; and BUYER in the event of death of any SELLER, agrees to pay any balance of the price due SELLERS under this contract to the surviving SELLERS and to accept a deed from the surviving SELLERS consistent with Paragraph 15.
14. STATEMENT AS TO LIENS. All liens on the Property shall be cleared by SELLER, or, at BUYER'S option, may be withheld from the Purchase Price at the time of closing.
15. USE OF PURCHASE PRICE. At time of settlement, funds of the Purchase Price may be used to pay taxes and other liens and to acquire outstanding interests, if any, of others.
16. APPROVAL OF COURT. If the Property is an asset of an estate, trust or conservatorship, this Agreement is contingent upon Court approval unless Court approval is not required under Iowa law and title standards of the Iowa State Bar Association. If the sale of the Property is subject to Court approval, the fiduciary shall promptly submit this Agreement for such approval. If this Agreement is not so approved by November 10, 2023, either party may declare this Agreement null and void, and all payments made hereunder shall be made to BUYER.
17. REMEDIES OF THE PARTIES.
 - A. If BUYER fails to timely perform this Agreement, SELLER may forfeit it as

provided in the Iowa Code (Chapter 656), and all payments made shall be forfeited; or, at SELLER'S option, upon thirty days written notice of intention to accelerate the payment of the entire balance because of BUYERS' default (during which thirty days the default is not corrected), SELLER may declare the entire balance immediately due and payable. Thereafter this Agreement may be foreclosed in equity and the Court may appoint a receiver.

B. If SELLER fails to timely perform this Agreement, BUYER has the right to have all payments made returned to it.

C. BUYER and SELLER are also entitled to utilize any and all other remedies or actions at law or in equity available to them, and the prevailing parties shall be entitled to obtain judgment for costs and attorney fees.

18. **NOTICE.** Any notice under this Agreement shall be in writing and be deemed served when it is delivered by personal delivery or mailed by certified mail, addressed to the parties at the addresses given below.
19. **GENERAL PROVISIONS.** In the performance of each part of this Agreement, time shall be of the essence. Failure to promptly assert rights herein shall not, however, be a waiver of such rights or a waiver of any existing or subsequent default. This Agreement shall apply to and bind the successors in interest of the parties. This Agreement shall survive the closing. This Agreement contains the entire agreement of the parties and shall not be amended except by a written instrument duly signed by SELLER and BUYER. Paragraph headings are for convenience of reference and shall not limit or affect the meaning of this Agreement. Words and phrases herein shall be construed as in the singular or plural number, and as masculine, feminine, neutral or other gender according to the context.
20. **NO REAL ESTATE AGENT OR BROKER.** The Buyer has not used the service of a real estate agent or broker in connection with this transaction, but the Seller has.
21. **CERTIFICATION.** BUYER and SELLER each certify that they are not acting, directly or indirectly, for or on behalf of any person, group, entity or nation named by any Executive Order or the United States Treasury Department as a terrorist, "Specially Designated National and Blocked Person" or any other banned or blocked person, entity, nation or transaction pursuant to any law, order, rule or regulation that is enforced or administered by the Office of Foreign Assets Control; and are not engaged in this transaction, directly or indirectly on behalf of, any such person, group, entity or nation. Each party hereby agrees to defend, indemnify and hold harmless the other party from and against any and all claims, damages, losses, risks, liabilities and expenses (including attorney's fees and costs) arising from or related to my breach of the foregoing certification.
22. **ADDITIONAL TERMS AND CONDITIONS.** SELLER shall be responsible for any transfer tax on the transaction, which may be withheld from the Purchase Price at time of closing and paid by BUYER. BUYER may obtain an opinion from a licensed attorney as to title to the Property, at BUYER'S cost. The recording fees for any mortgage and any other lien release or release of any other interest shall be paid by SELLER. The recording fees for the Warranty Deed shall be paid by BUYER.
23. **ACCEPTANCE.** When accepted and approved by the Cedar Falls City Council, this Agreement shall become a binding contract. If not accepted and delivered to BUYER on or before October 27, 2023, this Agreement shall be null and void and all payments made shall be returned immediately to BUYER. If accepted by SELLER at a later date and acceptance is satisfied in writing, then this contract shall be valid and binding.

Accepted _____

Dated _____

SELLER

BUYER

<i>Mikayla Hageman</i>	dotloop verified 10/18/23 9:15 AM CDT NOAD-SORQ-ZLJF-YFQG
------------------------	---

Mikayla Leah Hageman

Robert M. Green, Mayor of City of Cedar Falls, Iowa

Attest: _____
Jacqueline Danielsen, City Clerk



DEPARTMENT OF COMMUNITY DEVELOPMENT

City of Cedar Falls
220 Clay Street
Cedar Falls, Iowa 50613
Phone: 319-273-8600
Fax: 319-273-8610
www.cedarfalls.com

MEMORANDUM

Planning & Community Services Division

TO: Honorable Mayor Robert M. Green and City Council
FROM: Chris Sevy, AICP, City Planner I
DATE: November 6, 2023
SUBJECT: College Hill Neighborhood Overlay Design Review for a new garage and driveway.

REQUEST: Request to approve College Hill Neighborhood Overlay District design review application for a new garage and driveway at 423 W 26th Street (#DR23-004)

PETITIONER: Cheryl D Moses, property owner; Claussen Construction, contractor.

LOCATION: 423 W 26th Street

PROPOSAL

The applicant is proposing a new 28' by 26' garage and an accompanying driveway on their property at 423 W 26th Street.

The property is located in the College Hill Neighborhood Overlay Zoning District and a review by the Planning and Zoning Commission and City Council is required for any "substantial improvement" proposed within the district. The new garage and driveway meet the definition of "substantial improvement" as outlined by the Overlay District.



BACKGROUND

The College Hill Neighborhood Overlay District was established for the preservation of neighborhood character and the stabilization of its neighborhoods after a long history of changes and updates to properties that typically increased occupancies and detracted from the original intent of those properties and neighborhoods. This trend and the establishment of the Overlay called for more scrutiny when reviewing changes that may affect

the character of the neighborhood. See the location map above for reference. The highlighted property in the yellow boundary is the subject property.

The subject property is located within the R-2, Residential Zoning district (Section 26-166) and the College Hill Neighborhood Overlay Zoning District (Section 26-181). The standard in the Overlay requires that the following be considered in the design review of a substantial improvement of this nature: parking; applicable code standards (detached accessory structures); and design elements such as materials, architectural compatibility, neighborhood character, and open space/landscaping requirements.

ANALYSIS

On-site parking:

As per the code, the minimum on-site parking required for a one-unit dwelling is two stalls per dwelling unit if it is owner occupied (which this is). Currently, the property does not have any on-site parking. There is an existing curb cut which they will use for the driveway. In order to provide more parking and preserve yard space, they propose to access the garage from the street instead of the alley to the east. As part of this project, the applicant will install the remainder of the sidewalk as required by code (shown in blue on the site plan). The driveway and the garage together will be sufficient to park four cars. This parking arrangement more than satisfies the ordinance requirement for this single-family residential dwelling.



Figure 1 - Site Plan



Figure 2 - Existing House On Property

Detached Accessory Structure:

As per the CHN Overlay zoning district, a newly constructed detached accessory structure must meet the regulations of detached accessory structure standards (Section 26-126) and must be consistent with the architectural style of the principal residential structure on the property. Also, the proposed detached structure should have similar building materials, colors, rooflines, roof pitch, and roofing materials to the extent possible to the principal structure. These subjective criteria are discussed in more detail in the next section.

Below is a table outlining the objective criteria for staff evaluations of detached accessory structures including each code requirement and the proposed figures demonstrating that the proposal meets all relevant city codes.

Measurement Criteria	Required	Proposed
Setback from 26 th Street (south):	15 feet minimum (build line of house off 26 th street)	25.5 feet ✓
Setback from alley (east):	10 feet minimum	10 feet ✓
Setback from the house (west):	8 feet minimum	26 feet ✓
Side-yard setback (north):	6.6 feet minimum	14.5 feet ✓
Height	18 feet maximum	13.5 feet ✓
Size	891 square feet maximum	728 feet ✓

Building Design:

Building Entrances:

As per the attached elevation drawings, the detached accessory structure will be accessed through one garage door, oriented toward and visible from W. 26th Street and by a pedestrian door on the west side which faces the house.

Building Materials:

As per code, similar building materials, colors, roof lines, roof pitch and roofing materials shall be established on the accessory structure to match as closely as possible those elements on the principal structure. In response, the owner is planning to build a proposed garage with a gabled roof, vinyl siding, windows, and asphalt architectural shingles that will match the principal structure.

Staff finds that the building materials of the proposed detached accessory structure are consistent with the principal structure.

Neighborhood Character and Architectural Compatibility with Surrounding Buildings:

The College Hill neighborhood area is one of the City's oldest and most densely populated neighborhoods and being near the University of Northern Iowa, the preservation of neighborhood character (including uniformity of building size, scale, bulk, varying appearances, etc.) are of primary concern regardless of the nature of the proposed building use.

The majority of houses in the neighborhood represent older architectural styles with a mix of attached and detached garages. The garages on these properties are either in line with the main house façade or are recessed. The proposed two-stall detached garage will be recessed from the principal single-family unit on the lot and therefore will be compatible with other detached accessory structures on surrounding properties.

The proposed detached accessory structure is also similar in terms of size and scale compared to other detached accessory structures in the immediate

neighborhood. Staff finds that the proposal is appropriate for the site and would be a good addition to the lot to address the owner’s needs.

Open Space/Landscaping Requirements:

The open space or landscaping requirements in the parking code are only applicable to parking areas that meet the definition of a parking lot. They do not apply to driveways which lead to a garage.

Notification of this case was sent to adjacent property owners within 200 feet on October 18th, 2023.

RECOMMENDATION

The Planning and Zoning Commission, with a vote of 9 ayes and 0 nays, recommends approval of DR23-004, an application for College Hill Neighborhood Overlay Design Review for a new garage and driveway at 423 W 26th Street.

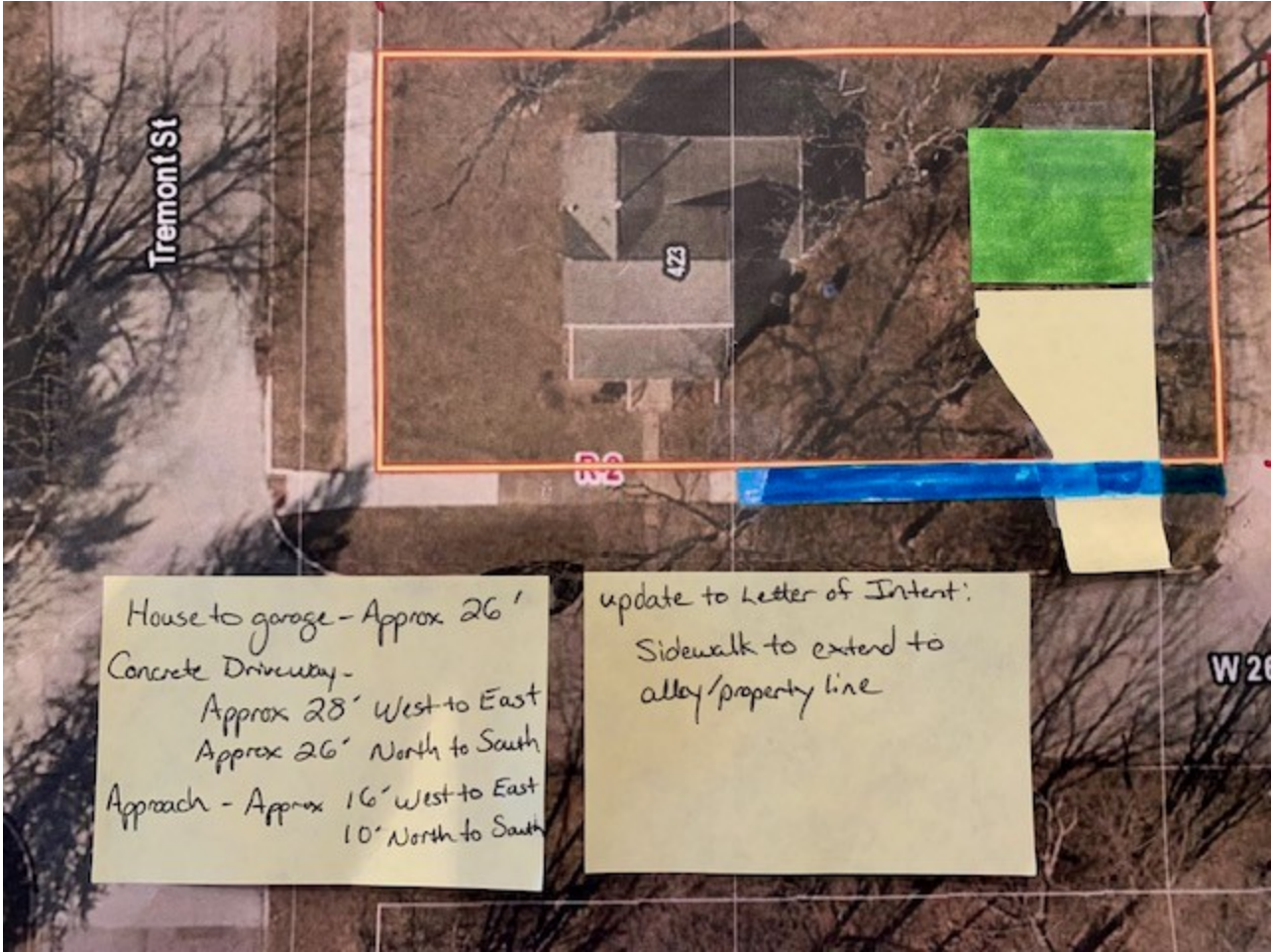
PLANNING & ZONING COMMISSION

Discussion/Vote 10/25/2023 The first item of business was a College Hill Neighborhood Design Review for 423 W. 26th Street. Chair Lynch introduced the item and Mr. Sevy provided background information. He explained that the applicant is proposing a new 26’ x 28’ garage on their property, that is just inside the College Hill Neighborhood Overlay District. He displayed a drawing of the property showing the location of the garage and driveway. Sidewalk infill will be included in the scope of the project and all applicable setbacks are met by the proposed plan. Mr. Sevy explained that vinyl siding and asphalt shingles will match the color and style of the house. Staff recommends approval of the case.

Mr. Larson made a motion to approve the item. Ms. Crisman seconded the motion. The motion was approved unanimously with 9 ayes (Alberhasky, Crisman, Grybovych, Hartley, Larson, Leeper, Lynch, Moser and Stalnaker), and 0 nays.

Attachments:

- Proposed Site Plan
- Letter of Intent
- Proposed Elevations



9/29/2023
 423 W 26th St
 Cedar Falls, Iowa

P&Z Letter of Intent:

Location: Address of the Property
 423 W 26th Street, Cedar Falls, Iowa

Overview: New garage

Currently there is no garage on the property. The owner is having issues with damage to vehicles from falling walnuts and squirrels. There is a metal shed on the property currently that will be removed during the construction process.

We are proposing a new 28' X 26' double stall garage, with vinyl siding and asphalt roof.

The roof will be as close a match to the house as possible. The exterior of the garage will be white vinyl siding to match the house. Window and trim will match the house color.

The garage will line up with the back of the house, approximately 14.5 ft off the north property line, and will be approximately 10 ft off the east property line. New driveway to attach to garage from existing curb cut on W 26th Street. New sidewalk to be poured from end of existing sidewalk to the east edge of the new driveway.

See Attachments.

Homeowner Contact: Cheryl Moses 319-504-6214
 Contractor: Claussen Construction 319-961-2815

I approve of this project:



Cheryl D. Moses
 423 W 26th Street
 Cedar Falls, Iowa 50613

Properties within 200 feet of property:

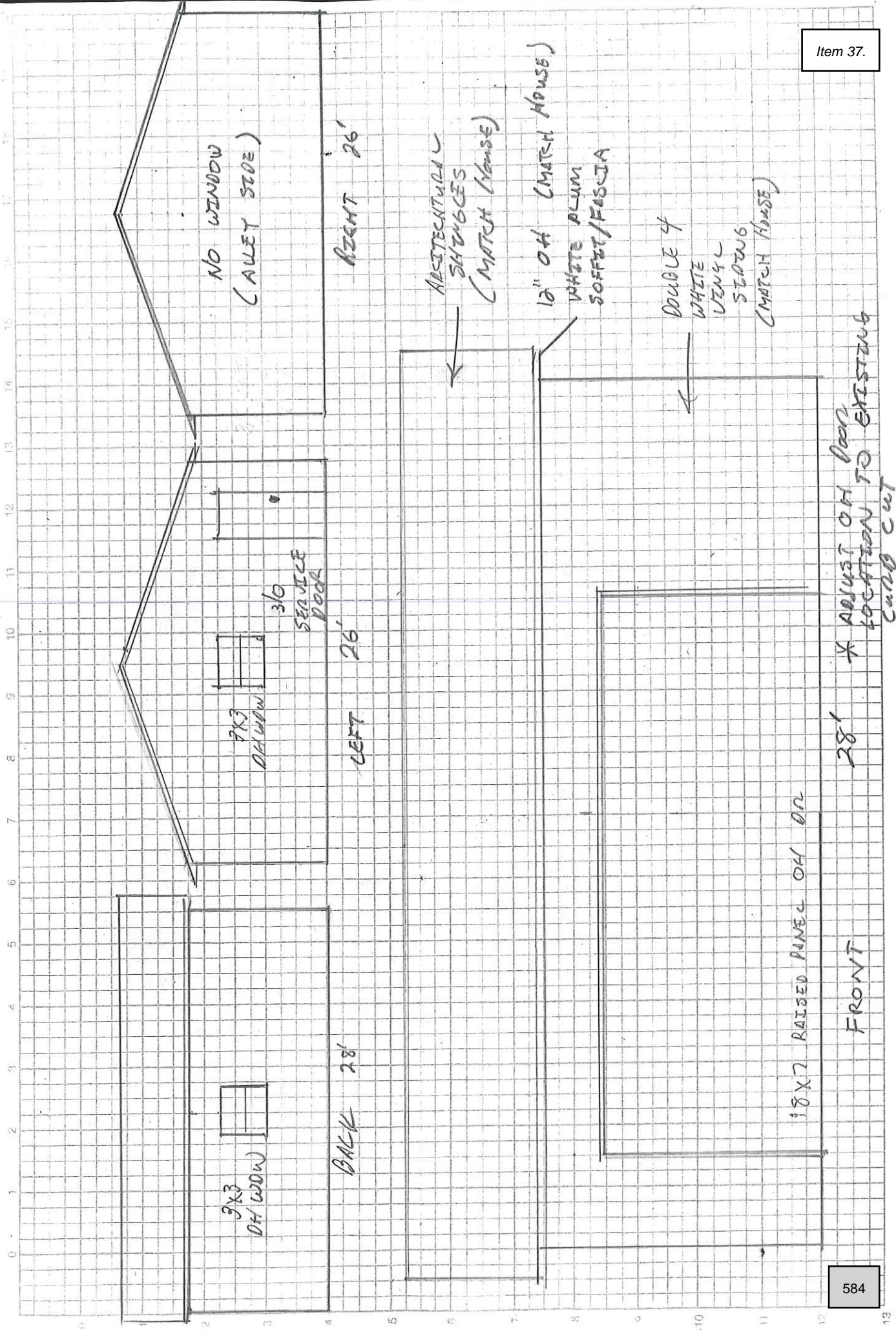
2516/2518 Tremont St. Richard and Debra Morris owners (Rental Property to the North)
 2510 Tremont St Danny and Lori Berregaard owners
 2424 Tremont St Robert Shane Grosse and Robert Bo Grosse owners
 2501 Tremont St Donal Friel owner
 2509 Tremont St Nicholas Griffin owner
 2515 Tremont St Southgate Properties LC owner (rental property to the West)
 509 W 26th St Hunter Property LLC owner (Rental Property to the West)
 2603 Tremont St Leonard and Catherine Upham owners
 2611 Tremont St Jay and Laurie Broughton owners
 State of Iowa University of Northern Iowa owner (UNI Public Shrub Exhibit to the South)
 2511 Franklin St Arkadia Properties LLC owner (Rental Property to the East)
 2503 Franklin St Josiah and Anna Chalmers owners



A Division of Norcraft Companies, L.L.C.
 3020 Denmark Ave. Ste 100, Eagan, MN 55121
 Lit.# 170100703/2000 651-234-3300

Customer Name _____
 Street Address _____
 City, State, Zip _____
 Phone (H) _____
 (W) _____

Salesperson Name _____
 Date _____
 Scale _____
 Style & Color _____
 Approx. Ship Date _____





DEPARTMENT OF COMMUNITY DEVELOPMENT

City of Cedar Falls
 220 Clay Street
 Cedar Falls, Iowa 50613
 Phone: 319-273-8600
 Fax: 319-273-8610
 www.cedarfalls.com

MEMORANDUM

Planning & Community Services Division

TO: Honorable Mayor Robert M. Green and City Council
FROM: Chris Sevy, AICP, City Planner I
DATE: November 6, 2023
SUBJECT: College Hill Neighborhood Overlay Design Review for a new porch and siding.

REQUEST: Request to approve College Hill Neighborhood Overlay District design review application for a new porch and siding at 2121 Walnut (#DR23-003)

PETITIONER: Witham Management LLC, property owner; All Star Construction, contractor.

LOCATION: 2121 Walnut Street

PROPOSAL

Due to structural issues identified by the City's building department during rental inspections, updates to the porch at 2121 Walnut are required. The applicant proposes to remove the current porch and the sleeper porch above it which fronts Walnut Street. In its place, the applicant would like to reconstruct a new porch essentially to the same dimensions as the existing porch, but without the upper floor "sleeping porch" above. While historically some houses had an upper story sleeping porch, indications are that this was not original to this house. This project will include new vinyl siding around the entire house, new vinyl windows on the upper story, and a porch constructed primarily of composite materials that require minimal maintenance and are rated to last 20+ years. The property is located in the College Hill Neighborhood Overlay Zoning District and a review by the Planning and Zoning Commission and City Council is required for any "substantial improvement" proposed within the district. These changes and improvements meet the definition of "substantial improvement" as outlined by the Overlay District.



BACKGROUND

The College Hill Neighborhood Overlay District was established for the preservation of neighborhood character and the stabilization of its neighborhoods after a long history of changes and updates to properties that typically increased occupancies and detracted from the original intent of those properties and neighborhoods. This trend and the establishment of the Overlay called for more scrutiny when reviewing changes that may affect the character of the neighborhood. See the location map above for reference. The highlighted property in the yellow boundary is the subject property.

The subject property is located within the R-3, Multiple Residence Zoning district (Section 26-166) and the College Hill Neighborhood Overlay Zoning District (Section 26-181). The standard in the Overlay requires that the following be considered in the design review of a substantial improvement: architectural compatibility; neighborhood character; building materials; façade details; parking; open space/landscaping requirements; and other provisions as applicable in the code.

The current façade is pictured on the right and the proposed design is below it (also see attached).

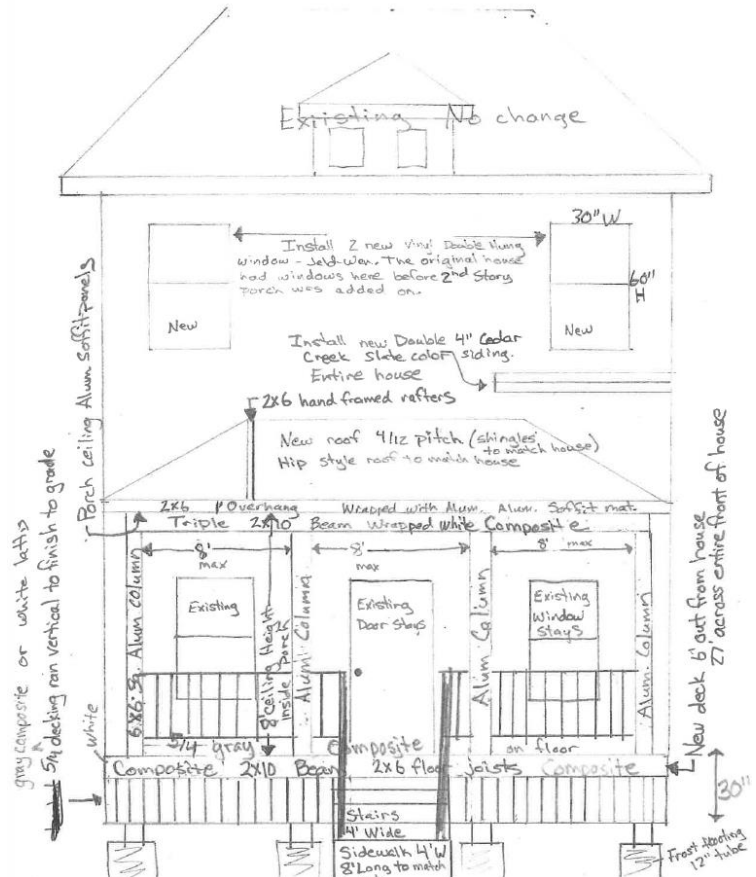


ANALYSIS

Architectural Compatibility:

Eliminating the sleeping porch is a significant change but it also appears to be something that was added after original construction of the house in 1893. The contractor has indicated that the two proposed windows on the upper story are being positioned where original windows were located before the second story porch was added on. The windows and door on the ground story will remain as existing.

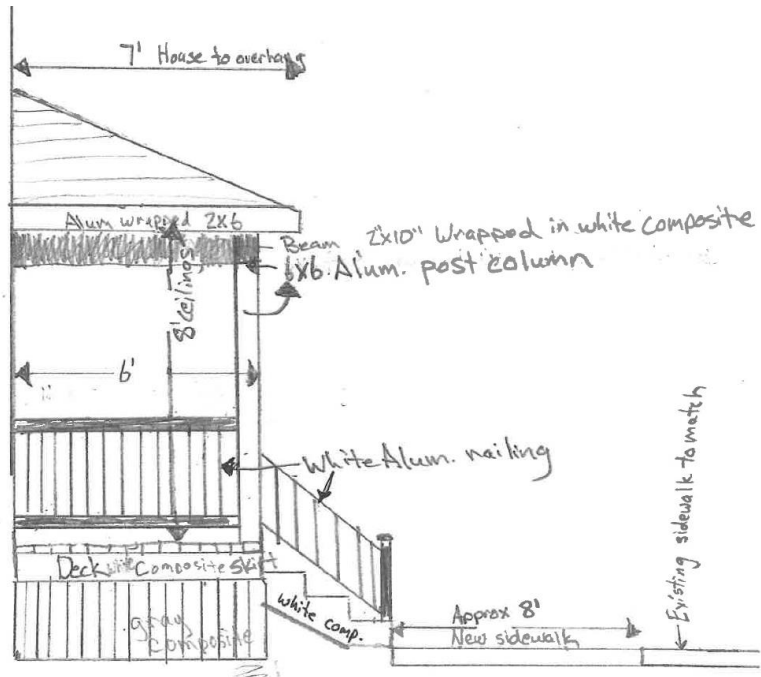
The applicant proposes a new porch that extends the full width of the front of the house, similar to the existing and be 6 feet in depth, which maintains the porch as a usable exterior space for the residents. It will have decorative aluminum porch posts as per the attached specifications. It will have 10" fascia boards below the porch roof and along the bottom of the porch. After



discussion about ease of maintenance, the applicant has decided to install lattice skirting below the porch as per the attached specifications instead of the vertical decking boards shown in the image to the right. The lattice will be more in keeping with a traditional porch design of this era. Since the porch will be 30 inches above grade a railing and porch balustrade is required for safety. The specifications of the balustrade are attached and appear similar to other porches of the era. The design has finishings that differentiate the porch from a deck which is important in the College Hill Overlay. Staff has no concerns with the architectural compatibility of the design. The applicant proposes a hipped roof for the porch, which is different than the original shed roof. Staff finds that this is an acceptable design deviation as hipped porch roofs are also common. A shed roof would also be acceptable as an alternative.

Neighborhood Character:

Since the new porch will be in keeping with the original design of the house and with other similar houses in the neighborhood, it will not adversely affect the neighborhood character. Another positive change to the design will be to re-orient the front stoop to the center of the porch rather than accessing it from the side. This will restore a more symmetrical design in keeping with the original design of the house. The stairs on the side will be removed. This project includes a new concrete walkway leading to the front stairs and entry from the public sidewalk on Walnut street. This is shown in the graphic to the right.



Building Materials and Façade Details:

The roofing materials on the porch will match the roof of the house. The porch fascia materials will utilize either a white composite or a white aluminum covering. The white columns will also be aluminum with an ornamental styling and have the load bearing capacity necessary to hold up the porch roof. The flooring will utilize a composite Trex decking. The fascia and skirting of the porch floor will also utilize a white composite Trex board and lattice which presents well to the street. The specs and details of all materials are attached.

The proposed siding on the house is a horizontal vinyl siding similar to the existing siding but will be a grayish slate color instead of white.

Handrails and railings are required by the Building Department since the floor of the porch sits, in part, 30 inches above grade. The product intended for that is also attached.

Staff has no concerns regarding the proposed materials.

Parking, Open Space, and Landscaping

These criteria are not applicable to the scope of this project.

Notification of this case was sent to adjacent property owners within 200 feet on October 4th, 2023.

RECOMMENDATION

The Planning and Zoning Commission, with a vote of 8 ayes and 0 nays, recommends approval of Case #DR23-003, a design review application for new porch, windows, and siding at 2121 Walnut Street.

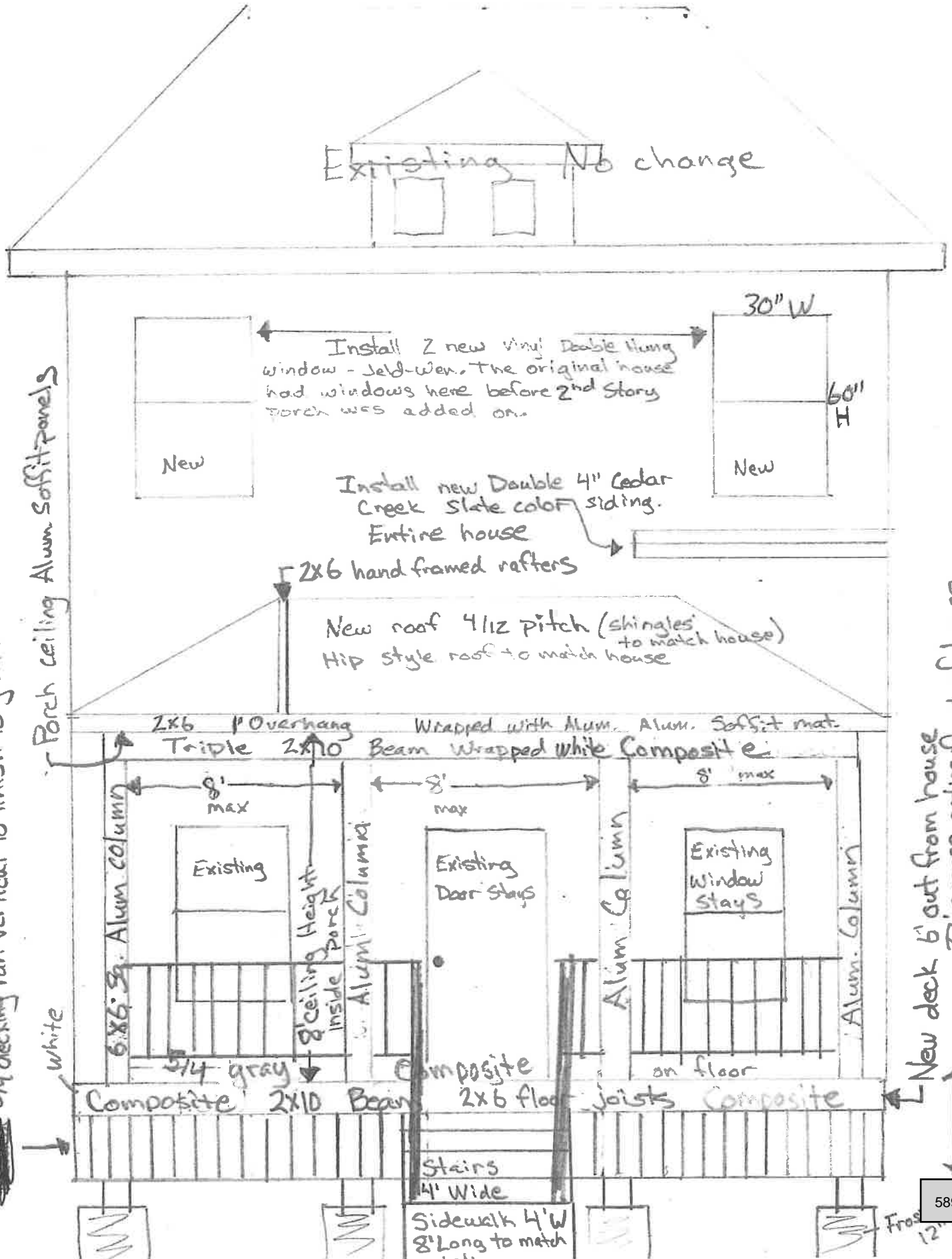
PLANNING & ZONING COMMISSION

Discussion/Vote 10/11/2023 The first item of business was a College Hill Neighborhood Design Review for 2121 Walnut Street. Chair Lynch introduced the item and Mr. Sevy provided background information. He explained that the petitioner is proposing to build a new porch and add new siding. It is proposed to remove the upper floor sleeping porch and replace it with two windows of vinyl construction and construct a new front porch, with design consistent with the design of the home. The footprint of the new porch will be similar to what is currently there. It will be covered by a roof held up by porch posts and a new stoop added to access the front face of the porch rather than the side. A new walk will be paved from the porch stoop to the public sidewalk. Mr. Sevy reviewed the materials proposed for the project. Staff recommends approval of the design review application.

Mr. Larson made a motion to approve the item. Ms. Crisman seconded the motion. The motion was approved unanimously with 8 ayes (Alberhasky, Crisman, Grybovych, Hartley, Larson, Leeper, Lynch, and Stalnaker), and 0 nays.

Attachments:

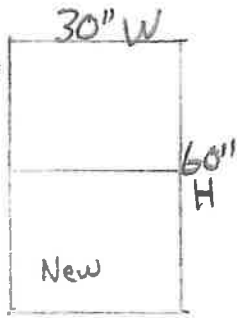
Proposed Elevations
Proposed Materials
Letter of Intent



Existing No change



Install 2 new vinyl Double Hung window - Jeld-Wen. The original house had windows here before 2nd story porch was added on.



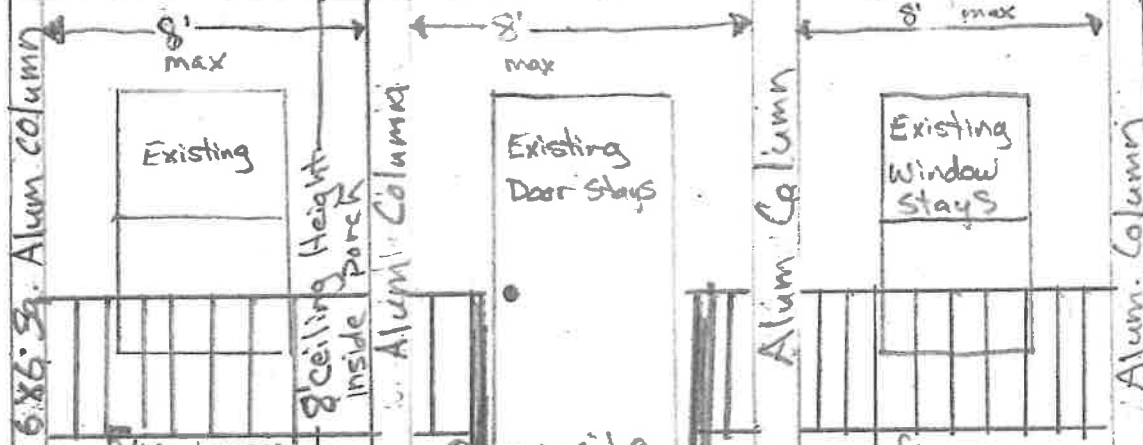
Install new Double 4" Cedar Creek Slate color siding. Entire house

2x6 hand framed rafters

New roof 4/12 pitch (shingles to match house)
 Hip style roof to match house

Porch ceiling Alum Soffit panels

2x6 Overhang Triple 2x10 Beam wrapped with Alum. Alum. Soffit mat. wrapped white Composite



gray composite or white lattice
 5/4 decking ran vertical to finish to grade

White

Composite 2x10 Beam 2x6 floor joists Composite on floor

Stairs 4' Wide

Sidewalk 4' W 8' Long to match

New deck 6' out from house 27' across entire front of house

30"

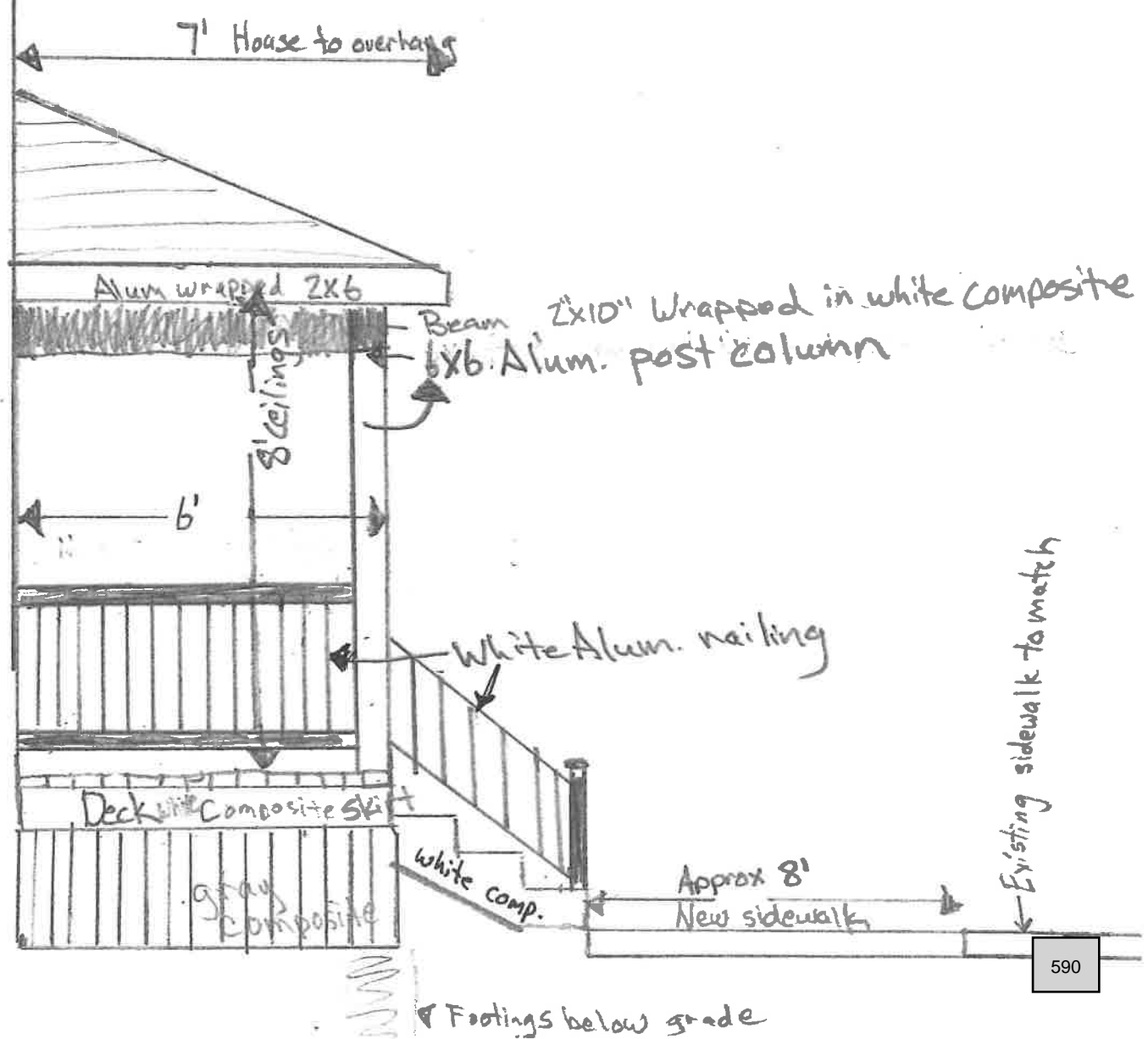
Tearing off old porch + 2nd Story porch that was added on.

Item 38.

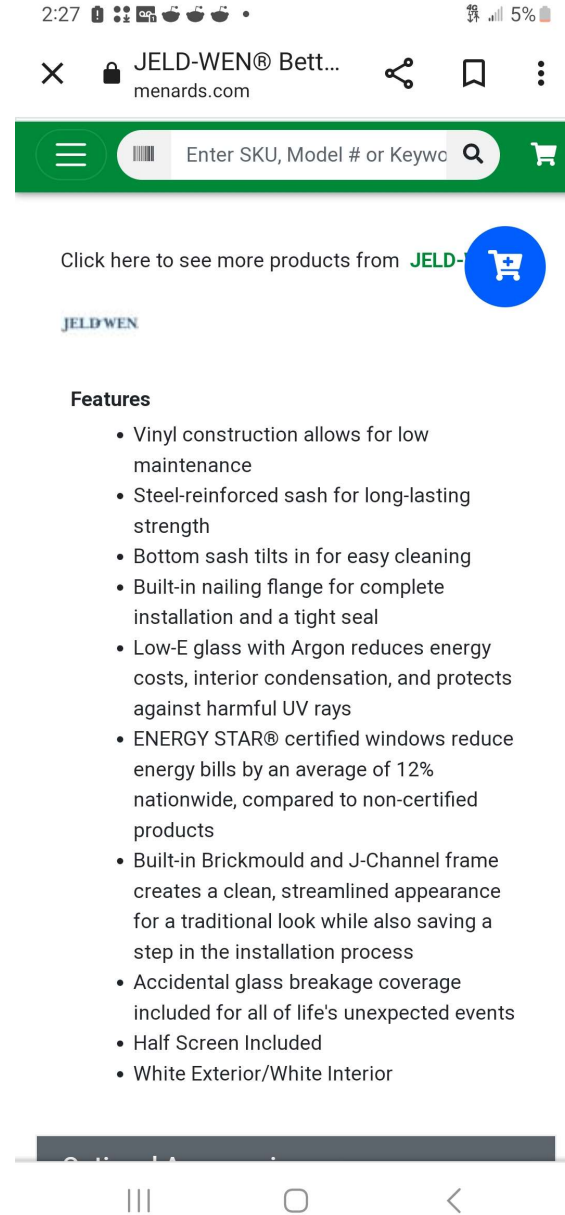
Building New porch and roof exactly the same size as the original porch that the 4 square house was built with before it was added to.

2nd story never should've been added.


Existing House

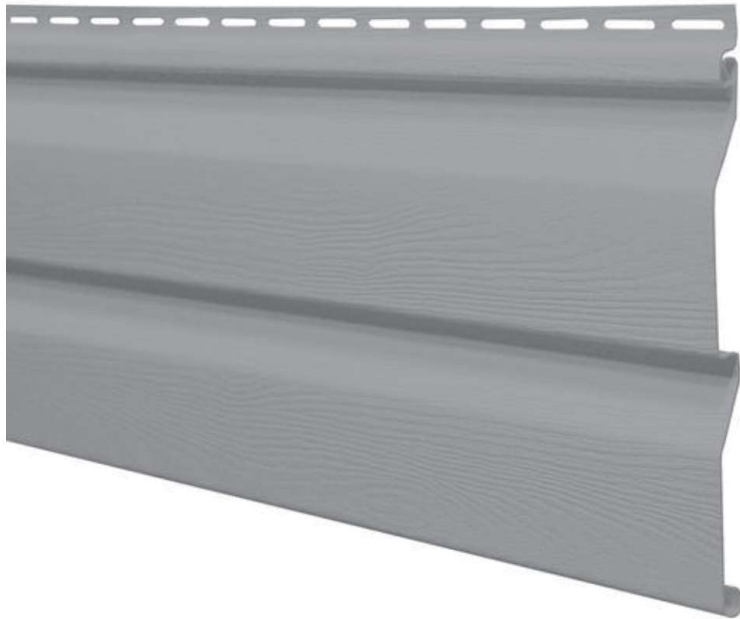


2121 Walnut Façade/Porch Project – Materials Proposed



✕  Cedar Creek™ Do...
menards.com   

Cedar Creek™ Double 4" x 12' 6" 
Dutchlap Slate Vinyl Siding



[Safety Data Sheets \(SDS\)](#)

[Technical Specifications](#)

[Installation Instructions](#)

[Warranty](#)

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Features

- .040" thickness
- 12 pieces cover 100 sq ft
- Each 8" x 12' 6" piece covers approximately 8.33 sq ft
- Transferable limited lifetime warranty
- Weathered woodgrain texture with a low-gloss finish
- Meets or exceeds ASTM D3679
- 161 MPH wind rating

2121 Walnut Façade/Porch Project – Materials Proposed

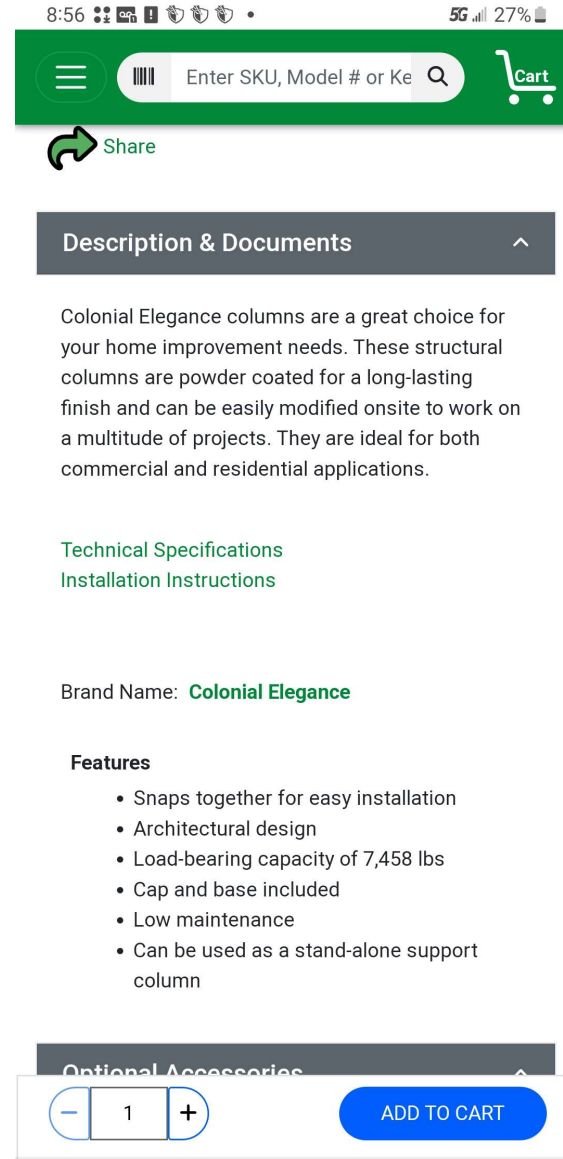


- Use as deck trim, stair raisers and deck skirts for a long-lasting, beautifully finished look
- Versatile all-white color matches practically any deck
- Superior resistance to rot, insects, fading, and splitting
- Ultra low maintenance; no sanding, staining or painting required
- Outstanding workability-cuts, fastens and paints easily
- Unique release film that protects trim from plant to installation
- Backed by the Trex 25-year residential limited warranty

Trex Fascia Board 0.75-in x 11.25-in x 12-ft
PVC White Fascia Trim



2121 Walnut Façade/Porch Project – Materials Proposed





Trex Enhance Basics 1-in x 6-in x 16-ft Clam Shell Grooved Composite Deck Board

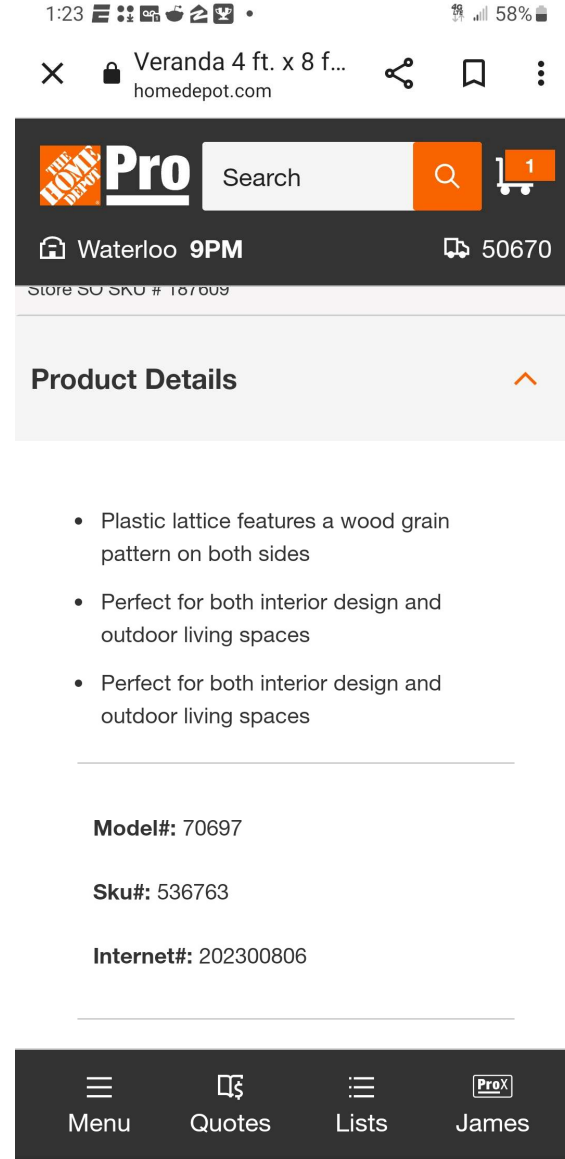
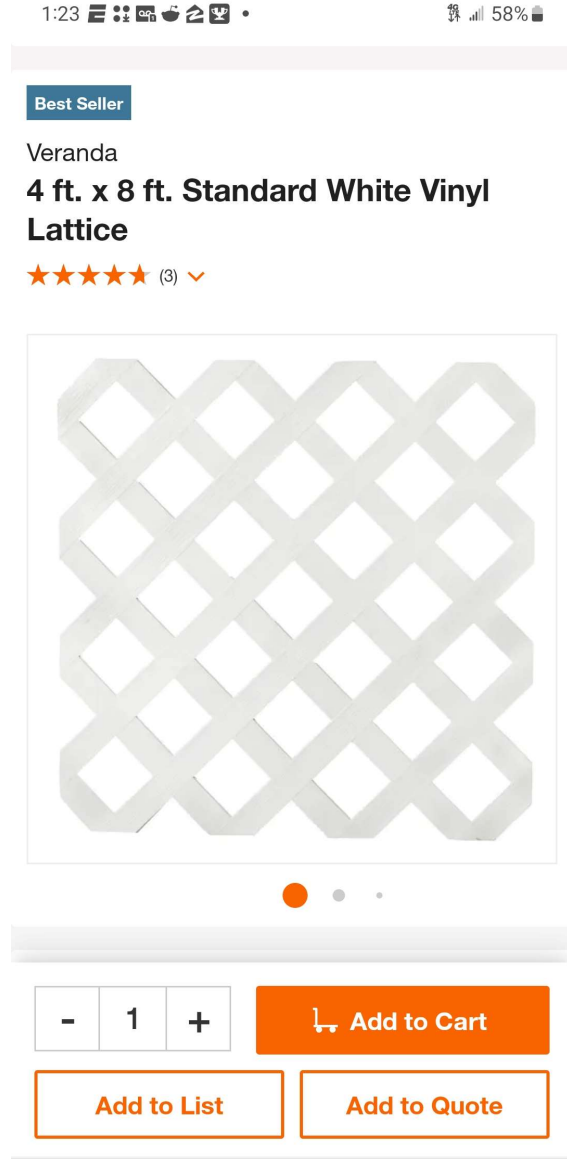
Item #1217530 | Model #CS010616E2G01

[Shop Trex](#)

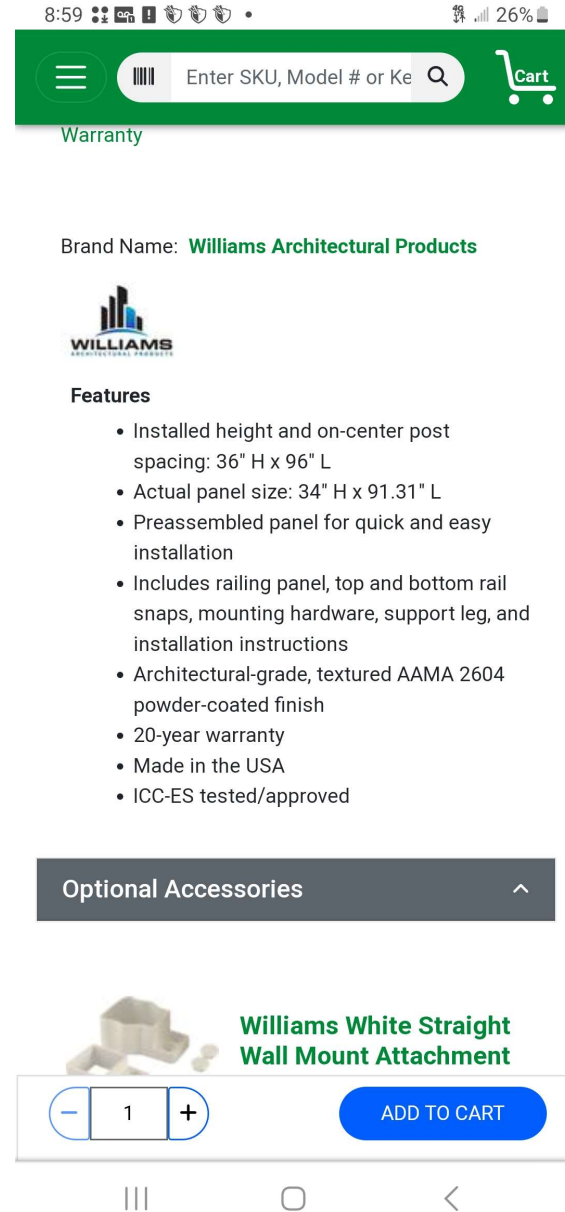
★★★★★ 1782

- Trex’s eco-friendly composite deck board is made of 95% reclaimed wood and recycled plastic film, offering a low-maintenance alternative to wood that won’t rot, warp, or splinter
- Protected by the Trex 25-year Limited Residential Fade and Stain Warranty to provide peace of mind for years to come
- 0.94-in Height x 5.5-in Width x 16-ft Length are the actual dimensions for this Trex composite deck board
- Protective outer shell for durability that cleans easily with soap and water
- Clam Shell is an easy-to-match shade of medium grey, featuring an attractive, wood-like grain pattern
- Trex’s grooved-edge composite deck boards paired with Trex hidden fasteners leaves a clean surface free of screw holes
- This board features a scalloped profile for lightweight, easy handling
- Trex recommended Hidden Fastener Item Number: 1438102
- Find the Clam Shell sample using Item Number: 1289410

2121 Walnut Façade/Porch Project – Materials Proposed



2121 Walnut Façade/Porch Project – Materials Proposed



ALL STAR CONSTRUCTION

JAMES TOULOUSE 319-215-8109 Contact and contractor submitting this letter

jtoulouse594@gmail.com

Letter of intent for:

Jay Witham 319-290-1059
Witham Management LLC
2121 Walnut St.
Cedar Falls, IA 50619

Jay Witham has approved our estimate to fix the front porch issues that is a violation with the city codes. Legal notice submitted with this letter.

All Star Construction has submitted a bid to remove the existing front covered porch and 2nd story added on porch as included with the pictures. We will build a new ~~deck~~ treated deck porch and stairs centered at the front door. We will pour a new sidewalk and step to meet the existing sidewalk on Walnut St.

Frame in the 2 doorways in the upper porch to add 2 new vinyl windows where the existing windows of the house once were. We are also residing the entire house at the same time. Removing the existing vinyl siding 1st.

List of properties within 200'

2126 Olive St.
McCarty Rentals LLC
817 Eagle Ridge Rd
Cedar Falls, IA 50613

710 W 22ND St.
K & B Property Rentals LLC
118 Rainbow Dr.
Cedar Falls, IA 50613

2115 Walnut St.
Witham Management LLC
2033 LaPorte Rd.
Waterloo, IA 50702

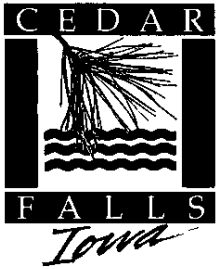
2109 Walnut St.
Amend David
277 Derbyshire Rd.
Waterloo, IA 50701

2203 Walnut St.
Wernimont, Christophe
300 NE 6th St.
Pocahontas, IA 50574

624 W 22nd St.
Danny Moulds
9778 Sylvan Dr.
Janesville, IA 50647

2116 Walnut St
Michael Geisler
5373 S Hudson Rd.
Cedar Falls, IA 50613

2122 Olive St.
Mc Carty Rentals
817 Eagle Ridge Rd.
Cedar Falls, IA 50613



DEPARTMENT OF COMMUNITY DEVELOPMENT

City of Cedar Falls
 220 Clay Street
 Cedar Falls, Iowa 50613
 Phone: 319-273-8600
 Fax: 319-273-8610
 www.cedarfalls.com

MEMORANDUM

Planning & Community Services Division

TO: Honorable Mayor Robert M. Green and City Council
FROM: Michelle Pezley, AICP, Planner III
 Ben Claypool, PE, PhD, Principal Engineer
DATE: November 6, 2023
SUBJECT: Hwy-1 Commercial Site Plan - 703 Brandilynn Blvd (Case # SP23-012)

REQUEST: Site plan approval for construction of a new multi-tenant retail building
PETITIONER: AMCPAC LLC; Alex Bower, Robinson Engineering Company, Engineer
LOCATION: 703 Brandilynn Blvd; Northwest of Brandilynn Blvd intersection of Winterberry Dr.

PROPOSAL

The applicant proposes to construct a one-story, 8,468 square foot retail building at 703 Brandilynn Blvd. The applicant proposes two retail spaces and two restaurants. The site plan illustrates the location of the building, parking for employees and customers, and a dumpster enclosure. The proposed layout of the site sits on 1.537 acres with vehicular access to the private easement to the property to the north and an access on to

Brandilynn Boulevard from the south. Ross Dress for Less, Hobby Lobby, HomeGoods, and Dollar Tree are located to the north of the site. Collins Community Credit Union and BioLife are located south of the site. Walmart and associated parking lot is east of the site.



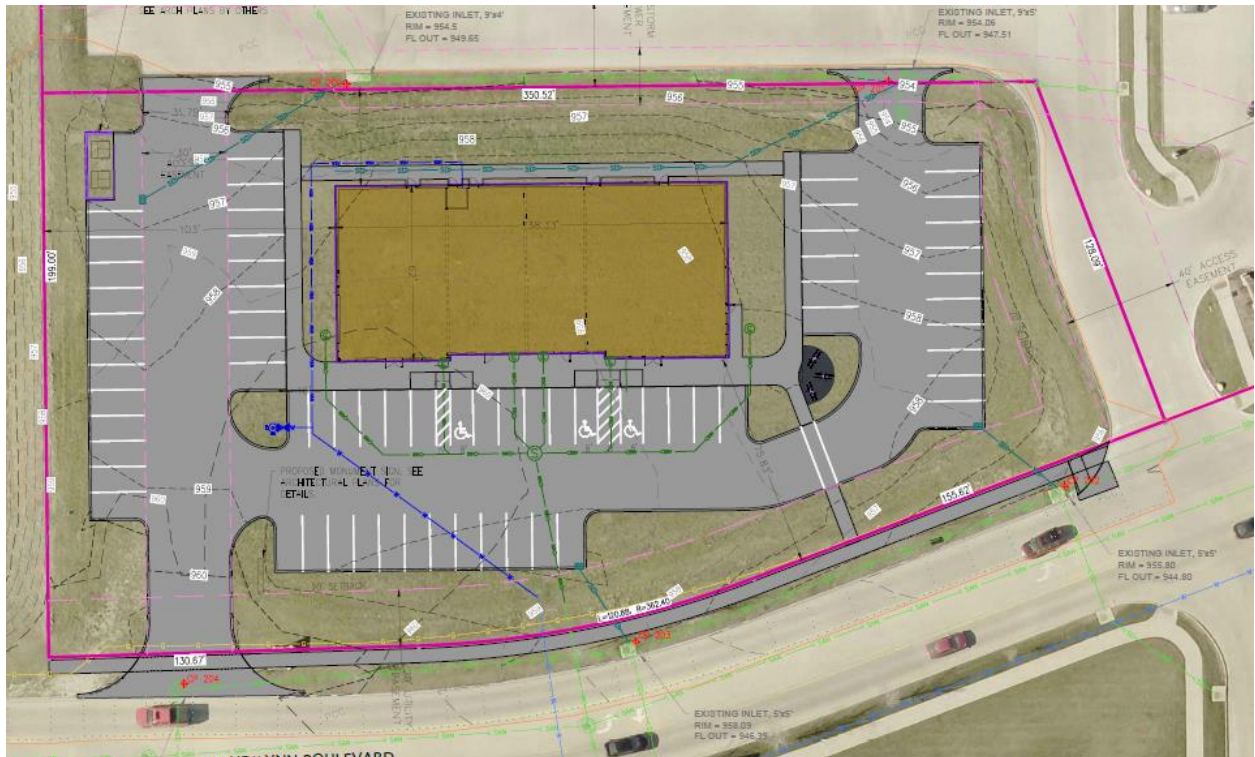
BACKGROUND

The property is part of the Pinnacle Prairie Master Plan that was adopted by the City in 2004. The City approved Pinnacle Prairie Commercial South Phase II in 2012. Lot 3 was created in 2016 under Pinnacle Prairie Commercial South- Phase IV plat. The property is zoned Highway Commercial (HWY-1), which requires site plan review and a recommendation from Planning and Zoning Commission and approval from the City Council. Pinnacle Prairie Owner’s Association has reviewed the plans for the site.

In 2021, the Planning and Zoning Commission and City Council reviewed and approved a site plan for a similar building, but it was never built. The applicant now requests a revised site plan and building design for the property. While the building and site layout is similar to the previously approved plan there are changes to the front façade of the building and the proposed building no longer includes a drive-through.

ANALYSIS

The HWY-1 District is intended to promote general service commercial uses that serve a broader market area (i.e. city-wide or regional customer base). The ordinance requires a detailed site plan review prior to approval in order to ensure that the development site satisfies several basic aesthetic standards. Attention to details such as parking, open green space, landscaping, signage, building design, and other similar factors help to ensure orderly development in the entire area.



Following is a review of the zoning ordinance requirements for the proposed development:

- 1) Use: Any commercial or retail use intended to serve the traveling public or a regional customer base is listed as a permitted use in the HWY-1 District. The retail and restaurant space proposed within the building satisfy this definition. **Use is allowed.**
- 2) Setbacks: There is a platted building setback of 20 feet along Brandilynn Boulevard. The building is 75 feet from Brandilynn; 103 feet from the western property line; 34 feet from the northern property line, and 75 feet from the southern property line.

The side yard setback is 5 feet. The district also requires that a 20-foot landscaped setback be maintained along streets and principal accessways. Drives, aisles, and parking areas may not encroach into these landscaped setbacks. The private drive along the east property line is considered a principal accessway because it is the primary driveway for the entirety of this commercial area to the north and east. Therefore, the 20-foot landscaped setback applies along the eastern property boundary and along Brandilynn Boulevard to the south. The applicant’s site plan conforms to these standards. **Building setbacks are satisfied. The parking lot setbacks are also satisfied.**

- 3) Parking: The code requires restaurants to provide one parking space for every 100 square feet of gross floor area, plus one parking space for every two employees with a minimum of five parking spaces. The code requires retail stores over 2,000 square feet in gross floor area to provide 4.5 parking stalls per 1,000 square feet of gross floor area. The floor area of the building is 8,468 square feet and of that, 4,820 square feet will be designated as the restaurant. The applicant proposes using the exclusion of storage areas, closets, bathrooms, and other areas that are nonessential to the building up to 10%, which is found under Sec. 26-220(b)(1).

Use	Proposed	10% reduced sq	Parking requirement
Restaurant	4,820sf	4,338	44
Restaurant employees	16		8
Retail	3,131sf	2,818	13
Total			65

The proposal requires 65 parking spaces and the applicant proposes 69 spaces.

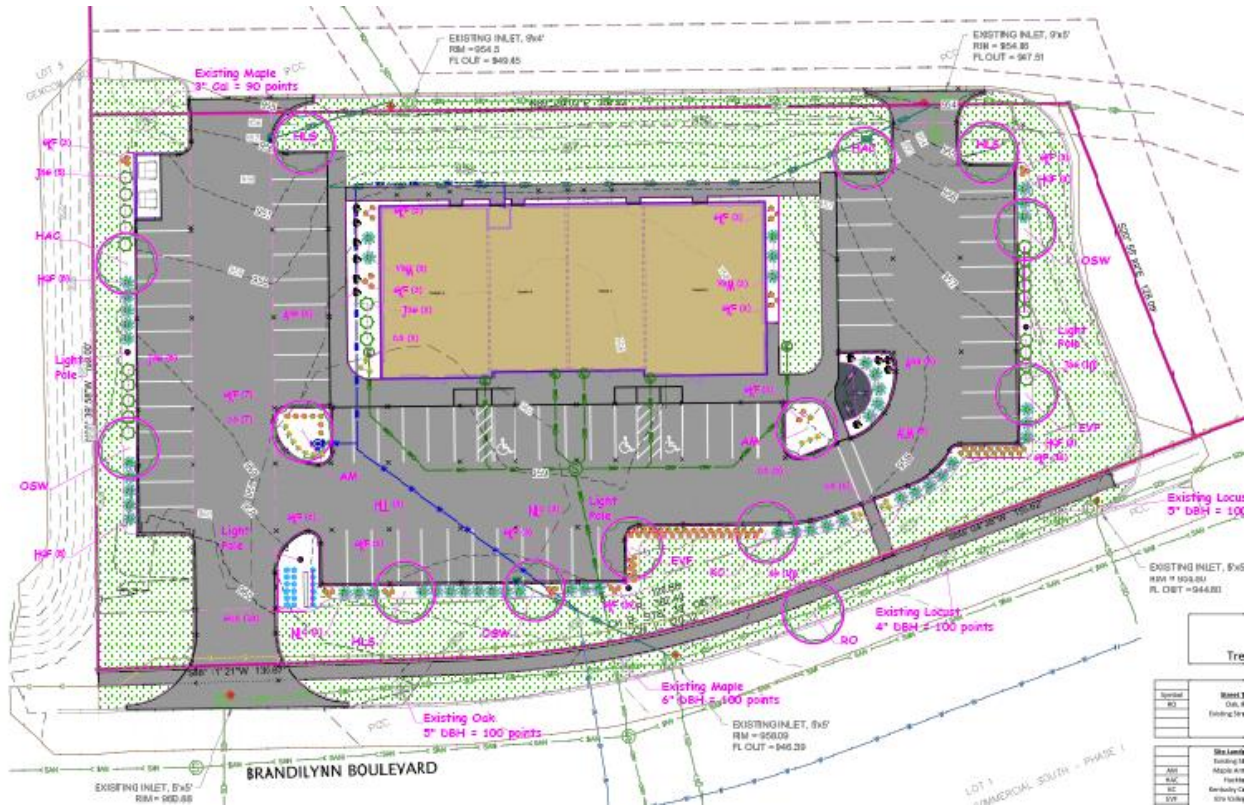
The parking meets the zoning standards with minimum stall dimensions of 9' x 19' with 24' wide aisle. **The amount and dimension of the parking stalls and drives are met.**

- 4) Open Green Space: The HWY-1 District requires that open green space/landscape area be provided at the rate of 10% of the development site excluding the required 20-foot landscaped setback area. Below is a summary that details how this provision is met.

New Development Site(excluding 20-foot landscape setback)	55,071 SF	
Required Open/Green Space	5,507.1 SF	10%
Provided Open/Green Space	15,437 SF	28%

Landscaping is shown throughout the site, both around the building as well as within the parking lot, along the streets, and required setbacks. For clarity, the 9,605 square feet is the provided green space in addition to the landscaped setback.

The open green space exceeds the minimum requirement and is well distributed.



- 5) Landscaping: The HWY-1 District requires landscaping at the rate of 0.02 points per sq. ft. of total development site area which comes to 1,379 points required. Their

plan achieves 1,895 points. An additional 306 points are required for street tree planting and their plan achieves 480. Four of the street trees are already planted.

The Hwy-1 district and parking standards require internal landscaping requirements. Trees are required in the vehicular use area at the rate of one overstory tree per 15 parking spaces. This equates to a requirement of 5 overstory trees. That is the amount proposed within the parking area to meet this requirement.

In addition to the internal parking lot trees, there are trees required within the peripheral of the parking lot and along the street frontages. The applicant proposes landscaping islands with at least five feet wide with shrubs, grasses, and additional trees being located around parking areas. The landscaping screening is required for the entire parking lot which includes the internal circulation to be screened, which is provided. The landscaping plan also meets the requirements for the Pinnacle Prairie Master Plan.

Planning and Zoning Commission find that the proposal meets the landscaping requirements for parking and Highway Commercial Zoning District.

- 6) Building Design: The HWY-1 zone requires a design review of various elements. The intent of the zone is to promote and facilitate comprehensively planned commercial developments located adjacent to major transportation corridors and interchanges. It is further the purpose of the zone to encourage high standards of building architecture and site planning. The elements in the code are noted below with a review of how each is addressed. **Overall, Planning and Zoning Commission finds that the proposed building design meets the zoning standards based on the following analysis.**

Proportion: The relationship between the width and height of the front elevations of adjacent buildings shall be considered in the construction or alteration of a building; the relationship of width to height of windows and doors of adjacent buildings shall be considered in the construction or alteration of a building.

The applicant submitted the elevations and two renderings of the building. The scale and proportion of the new building will be similar to other nearby establishments. It is one-story with variable wall heights where a flat roof with additional parapets ranging from 18-22 feet. The neighboring buildings to the north and south have similar dimensions. Planning and Zoning Commission finds that the proposal is consistent with neighboring buildings and with the height allowances in the zoning district.

Roof shape, pitch, and direction: The similarity or compatibility of the shape, pitch, and direction of roofs in the immediate area shall be considered in the construction or alteration of a building.

The adjacent buildings utilize flat roofs with a parapet in the front. The applicant proposes a flat roof with additional parapets to provide a variation to the roofline. Planning and Zoning Commission finds that the design is compatible with the surrounding buildings.

Pattern: Alternating solids and openings (wall to windows and doors) in the front facade and sides and rear of a building create a rhythm observable to viewers. This pattern of solids and openings shall be considered in the construction or alteration of a building.

The new building is oriented toward Brandilynn Blvd. The applicant proposes a variety of fiber cement sidings in “espresso”, and “pecan” and pac-clad aluminum panels in “stone white.” The applicant also proposes brick with a “vintage black velour” to provide a change in materials and colors. There is a good balance of the materials and colors that provide a transition to the less transparent rear of the building. Overall, the patterns meet or exceed the City’s standards.

Materials and texture: Materials and texture. The similarity or compatibility of existing materials and textures on the exterior walls and roofs of buildings in the immediate area shall be considered in the construction or alteration of a building. A building or alteration shall be considered compatible if the materials and texture used are appropriate in the context of other buildings in the immediate area.

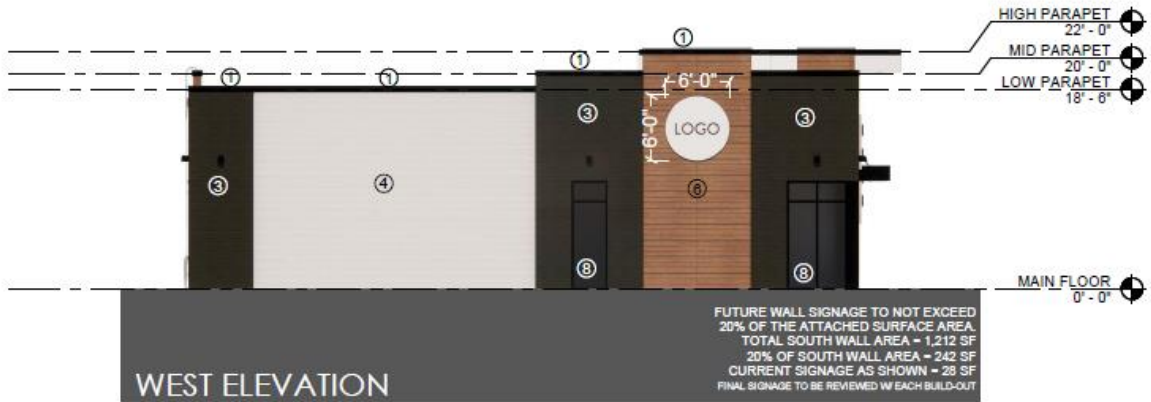
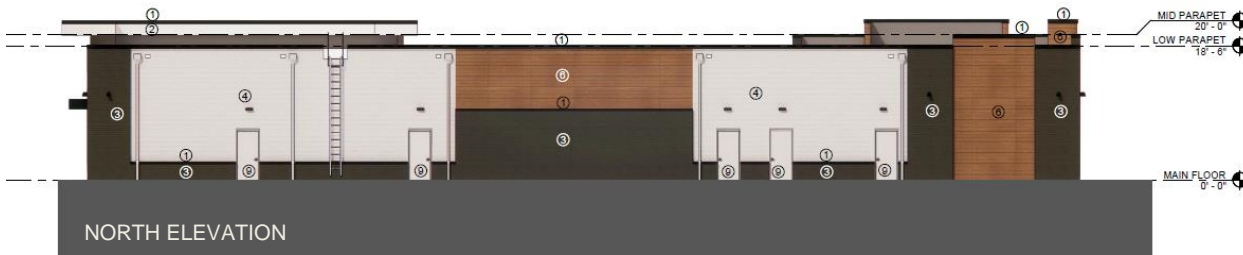
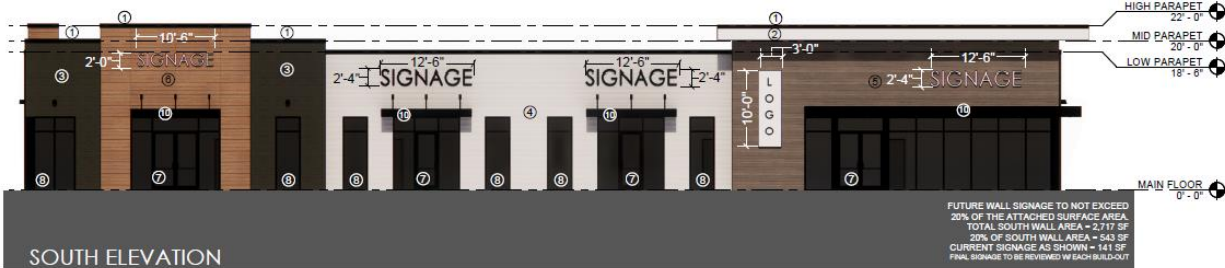
The applicant proposes windows, fiber cement siding, and painted bricks for the new building’s exterior materials. All of the materials provide a sleeker modern feel that strikes a balance between color and texture. Planning and Zoning Commission finds that these material and texture choices are compatible with those of adjacent buildings.

Color: The similarity or compatibility of existing colors of exterior walls and roofs of buildings in the area shall be considered in the construction or alteration of a building.

The applicant proposes the building features to be a very neutral color palate. The applicant proposes dark brown fiber cement, pac-clad aluminum panels in “stone white”, a pecan color fiber cement panels, and “black velour” bricks. Planning and Zoning Commission finds no issues with the choice of colors.

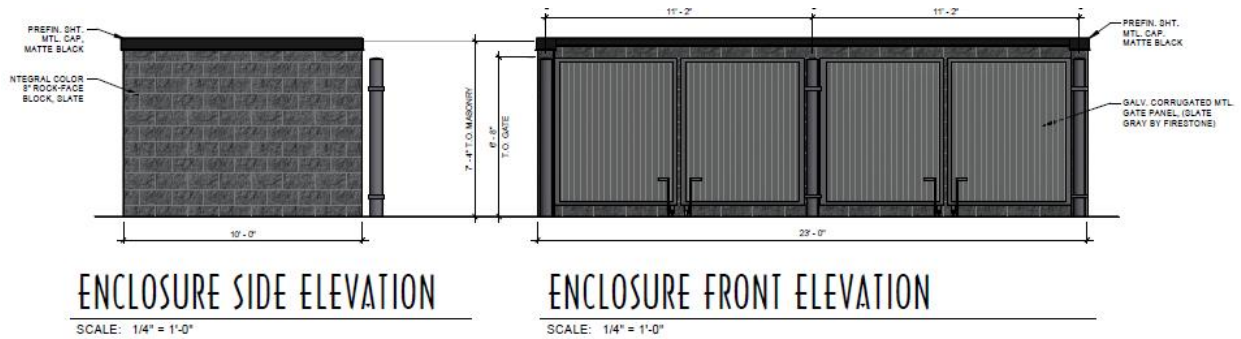
Architectural features: Architectural features, including but not limited to, cornices, entablatures, doors, windows, shutters, and fanlights, prevailing in the immediate area, shall be considered in the construction or alteration of a building. It is not intended that the details of existing buildings be duplicated precisely, but those features should be regarded as suggestive of the extent, nature, and scale of details that would be appropriate for new buildings or alterations.

Architectural features of the new building include the flat roof, with a slight variation where the parapets are located. The applicant proposes window canopies along the south and east elevations and material changes for the north and west elevations. These style features and materials maintain an identity while being generally consistent with neighboring buildings.



7) Trash Dumpster Site: The dumpster and enclosure are located on the west edge of the property. This enclosure will be made of rock face block in a dark gray color and metal to match the materials used on the principal structure. It will have three sets of doors to operate towards the east where a truck can approach it. The enclosure will

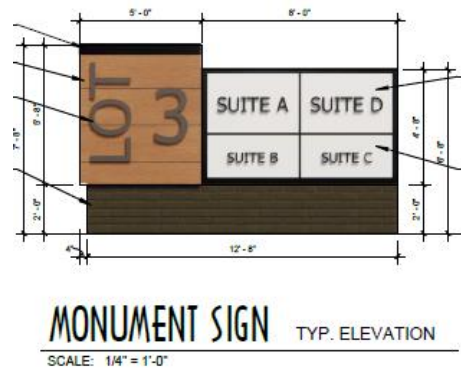
measure 10 feet by 23 feet and will be 7 feet high. **The dumpster facility location and enclosure are acceptable.**



- 8) **Lighting:** The HWY-1 District regulations do not have specific lighting design guidelines. However, all new site plans require a review of the lighting to consider potential nuisance issues and incompatibilities. The vehicular use area will utilize six, 15-foot high fully downcast and shielded fixtures produced by Lithonia Lighting. The applicant will also propose four smaller fully downcast and shielded fixtures that will be attached to the building for pedestrian lighting. The lighting plan shows that the proposed models will properly light critical areas of the site without producing glare or spillover light directing light on to other properties or right-of-way. **Lighting is acceptable.**
- 9) **Signage:** Separate sign permits will be required for all signage prior to installation. However, the proposed signage plan for the site must be part of this review. The signage plan has been included as an attachment.

Wall signs may only be on two wall surfaces and must be less than 20% of the wall area. Proposed wall signs will need to be similar and proportional to the signs shown on the elevations for a cohesive sign plan at the time of sign permit. For the new building, two wall signs are illustrated on the building on the west and the south elevation. These wall signs meet the quantity and are well within the size requirements.

Freestanding signs are to be evaluated on a case-by-case basis. The intent in this zone is to limit the size, height, and the number of on-premises signs for each permitted use with the objective of discouraging sign clutter and to encourage the highest aesthetic standards for the development site. Freestanding signs are limited in height to 25 feet above the surface of the roadway and their aggregate sign area should not exceed 250 square feet. The applicant proposes a 7.5 foot by 12.5 multi-tenant monument sign that will be constructed of similar materials as the proposed building. **Signage is acceptable.**



- 10) Storm Water Management: The applicant proposes to connect to the Pinnacle Prairie regional storm water basin. This basin has been designed to manage any development on this lot. Accordingly, no additional detention is required. Prior to construction, a City SWPPP permit will still need to be obtained. **Criterion is met, subject to final engineering review prior to issuance of a building permit.**

TECHNICAL COMMENTS

Cedar Falls Utilities (CFU) has reviewed the proposed site plan. Water, electric, gas, and communications utility services are available in accordance with the service policies of CFU. There is an existing 8" water service stubbed into the lot. The site shows a 12" water service. If a 12" is required, the existing 8" will need to be abandoned in accordance with the CFU service policies. Natural gas is available along Brandilynn Blvd.

The developer is responsible for the construction of a properly sized water system throughout the proposed site. Included in the installation are valves, fire hydrants, and water service connections. Cedar Falls Public Safety will need to review and approve the civil site plan for final hydrant locations. Gas services are owned, installed, and maintained by CFU. If the primary heat source for the new building is natural gas, CFU will install the gas service at no cost to the owner. The general contractor is required to contact CFU for coordination of utility service locations.

The landscaping plan shows trees and other landscaping features in the right of way and/or utility easements. Removal and replacement of the trees or any other landscaping located within these areas that may be disturbed by utility maintenance, repair, or replacement is the responsibility of the property owner.

Any other minor technical issues will be addressed at the time of a building plan review.

A courtesy notice to surrounding property owners was mailed on September 29, 2023.

PLANNING AND ZONING COMMISSION RECOMMENDATION

Planning and Zoning Commission recommends approval of SP23-012, a commercial site plan for property located at 703 Brandilynn Boulevard in the Hwy-1 Commercial District, subject to:

- 1) Any comments or direction specified by the Planning & Zoning Commission.
- 2) Conformance with all staff recommendations and technical requirements.

PLANNING & ZONING COMMISSION

Introduction/
Decision

The next item for consideration by the Commission was a HWY-1 Commercial Site Plan for 703 Brandilynn Boulevard. Ms. Lynch introduced the item and Ms. Pezley provided background information. She explained that the application has come to the Commission in the past and the developer has changed the proposal since 2021 to remove the drive through at the rear and the building size has been changed. Ms. Pezley discussed the proposal noting that requirements are met for the project. She spoke about the building

materials and colors and noted that they meet the design standards in the district. Staff recommends approval of the proposal.

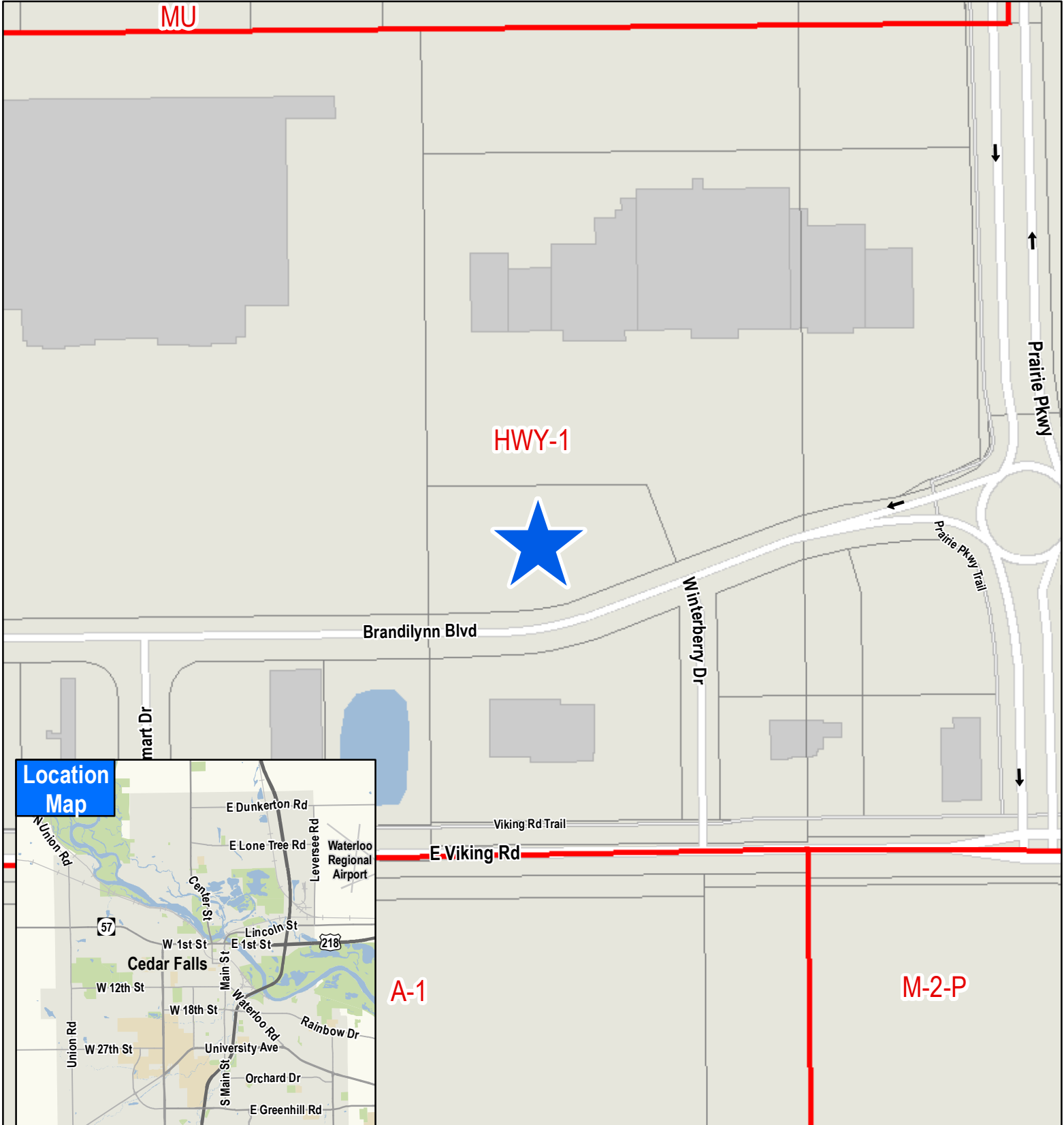
Mr. Leeper made a motion to approve the item. Ms. Crisman seconded the motion. The motion was approved unanimously with 8 ayes (Alberhasky, Crisman, Grybovych, Hartley, Larson, Leeper, Lynch, and Stalnaker), and 0 nays.

Attachments: Location Map
Complete Site Plan Set
Proposed Signage Plan & Building Elevations

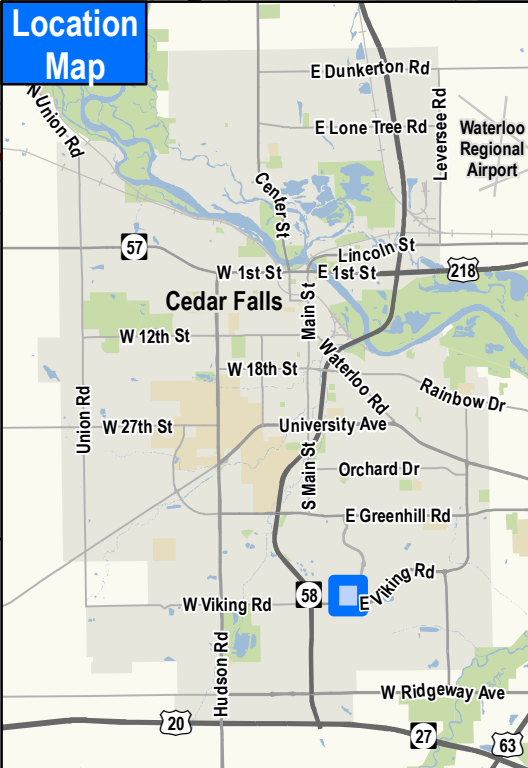
Cedar Falls Planning & Zoning Commission

October 11, 2023

Item 39.



Location Map

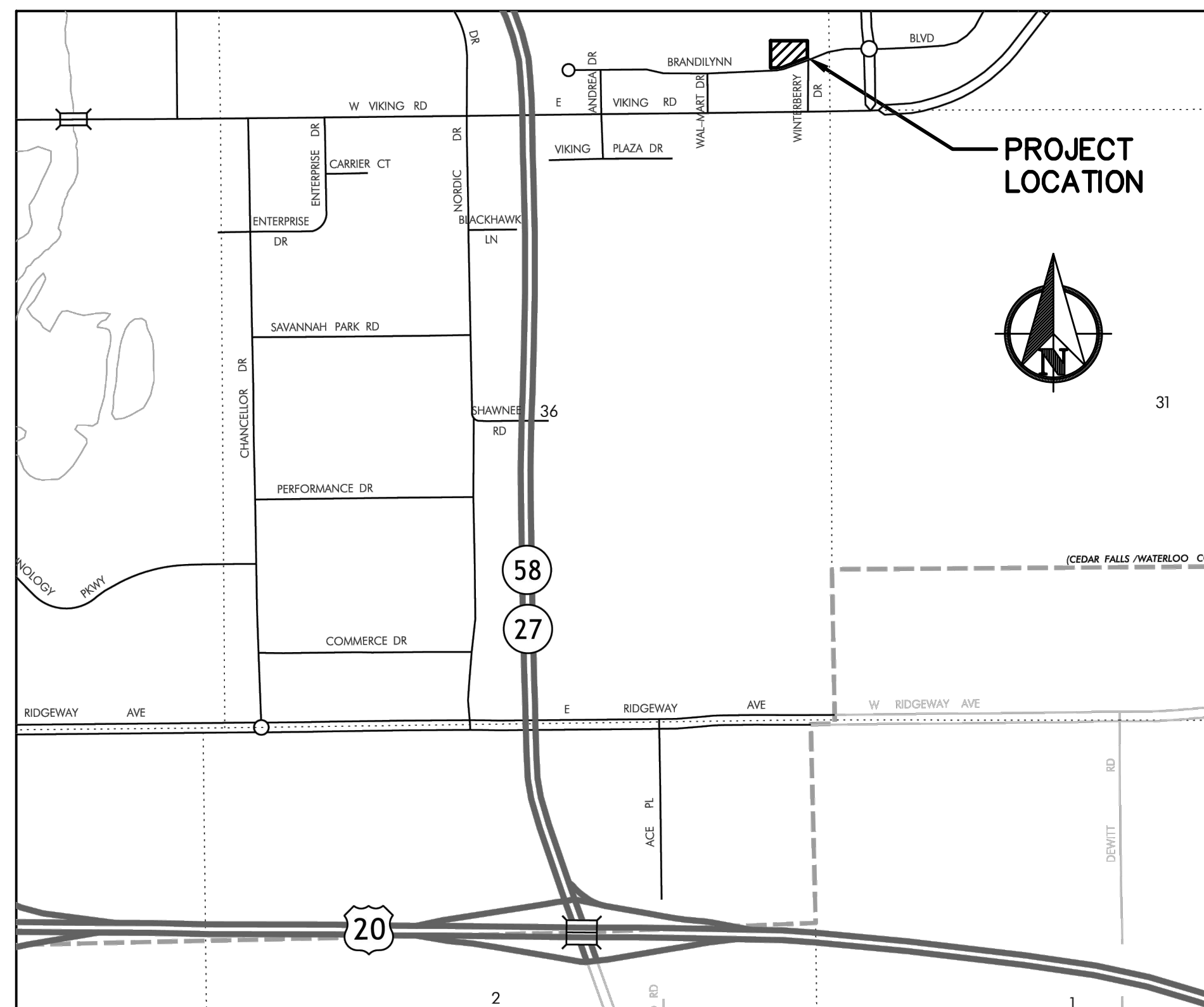
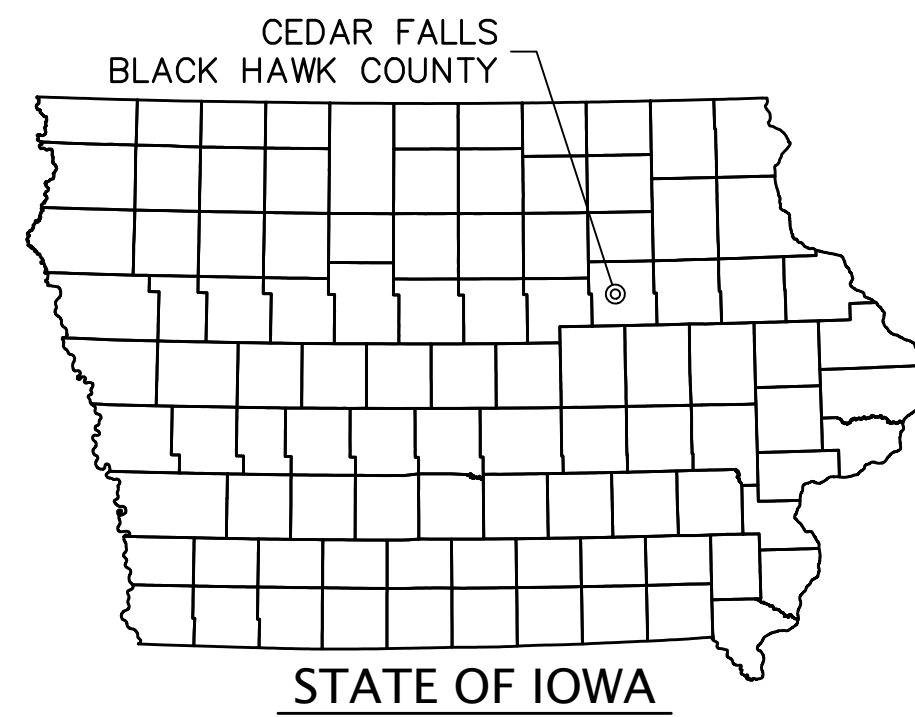


Retail on Brandilynn Blvd

609

LOT 3 RETAIL CENTER IN THE CITY OF CEDAR FALLS, BLACK HAWK COUNTY, IOWA

703 BRANDILYNN BOULEVARD
NEW COMMERCIAL DEVELOPMENT
PN: 4305-21



LOCATION MAP
CEDAR FALLS, IOWA
NTS

Sheet List Table	
Sheet Number	Sheet Title
C0.1	TITLE
C0.2	SITE DEVELOPMENT PLAN
C0.3	GENERAL NOTES
C1.1	UTILITY PLAN
C2.1	PAVING PLAN – EAST
C2.2	PAVING PLAN – WEST
C3.1	SWPPP – INITIAL
C3.2	SWPPP – DURING CONSTRUCTION
C3.3	SWPPP – FINAL STABILIZATION
C4.1	LANDSCAPE PLAN



THE SITE IMPROVEMENTS SHOWN WITHIN THIS PLAN SHALL BE CONSTRUCTED IN CONFORMANCE WITH THE 2023 VERSION OF THE URBAN STANDARD SPECIFICATIONS FOR PUBLIC IMPROVEMENTS, ALSO KNOWN AS SUDAS (2023), AS AMENDED BY THE CITY OF CEDAR FALLS, AND, IF PROVIDED, PROJECT SPECIFIC SUPPLEMENTAL SPECIFICATIONS.

DEVELOPER

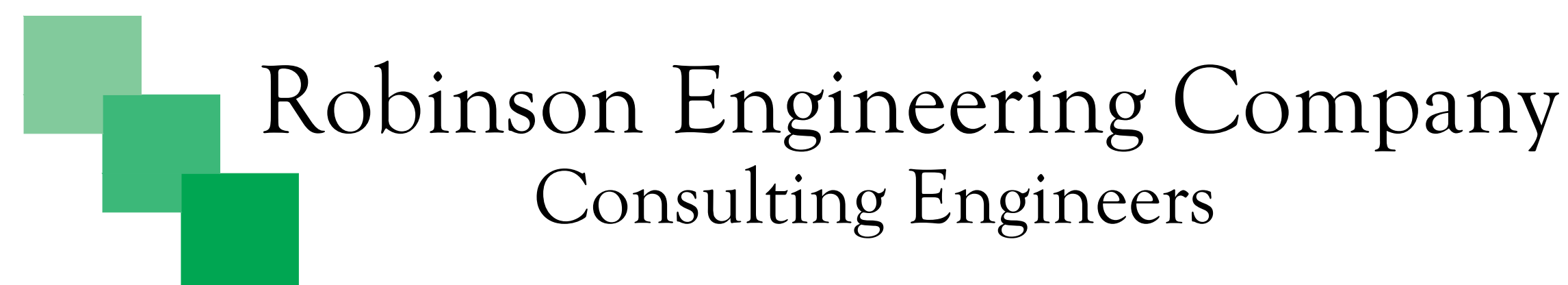
T & L INVESTMENTS, LLC
PO BOX 390, 520 MAIN STREET
HUDSON, IOWA 50643

CIVIL ENGINEER

ROBINSON ENGINEERING
819 SECOND STREET NE
INDEPENDENCE, IOWA 50644
319-334-7211
PROJECT CONTACT: ALEX BOWER
ENGINEER: MONICA SMITH

ARCHITECT

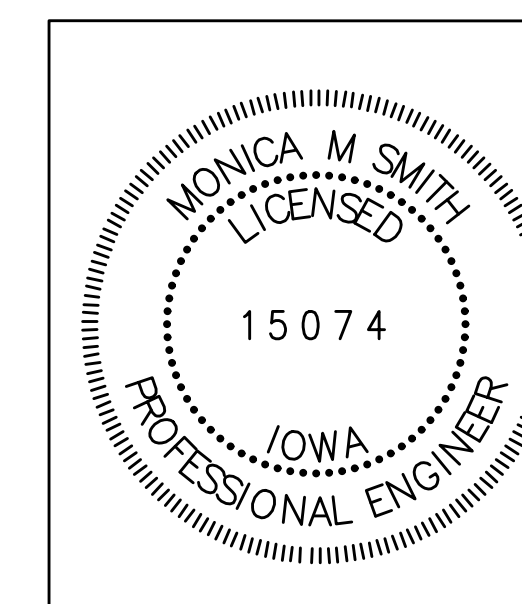
LEVI ARCHITECTURE
1009 TECHNOLOGY PARKWAY
CEDAR FALLS, IOWA 50613
319.277.5636



819 Second Street NE
Independence, Iowa 50644
319-334-7211

C0.1

2023_0918
SUBMITTAL2



I hereby certify that this Engineering document was prepared by me or under my direct personal supervision and that I am a duly Licensed Professional Engineer under the laws of the State of Iowa.

MONICA M. SMITH LICENSE NO. 15074

Signature _____ Date _____
My renewal date is December 31, 2023
Pages or sheets covered by this seal: 'C' SHEETS

SITE DEVELOPMENT PLAN LOT 3 RETAIL CENTER

SITE ADDRESS:
703 BRANDILYNN BOULEVARD, CEDAR FALLS, IOWA 50613
LOT 3, PINNACLE PRAIRIE COMMERCIAL SOUTH - PHASE IV

PARCEL ID:
8914-25-476-008

DEVELOPER:
T & L INVESTMENTS, LLC
PO BOX 390, 520 MAIN STREET
HUDSON, IOWA 50643

ZONING:
HWY-1

LOT SIZE:
66,942 SF / 1.537 ACRES

SETBACK REQUIREMENTS:
FRONT: 20' (INCLUDES PARKING)
REAR: NOT NOTED
SIDE: NOTE NOTED

LOT AREA UTILIZATION:
PROPOSED (WHOLE LOT, 66,942 S.F.)
BUILDING FOOTPRINT: 8,468 S.F. (12.6%)
TOTAL PAVEMENT & SIDEWALKS: 33,866 S.F. (50.6%)
TOTAL VEGETATED SURFACE: 24,608 S.F. (36.8%)

PROPOSED (EXC. LANDSCAPE SETBACK, 55,071 S.F.)
BUILDING FOOTPRINT: 8,468 S.F. (15.4%)
TOTAL PAVEMENT & SIDEWALKS: 31,166 S.F. (56.6%)
TOTAL VEGETATED SURFACE: 15,437 S.F. (28.0%)

PARKING:
REQUIRED PER SEC. 26-220, (a), 2, b, 4.
30. Restaurant, fast food, drive-in or carryout. One parking space for every 100 square feet of gross floor area, plus one parking space for every two employees with a minimum of five parking spaces for employee parking. Where drive-up window facilities are proposed, five stacking spaces shall be provided per window.
35. Shopping centers or retail stores, shops or supermarkets over 2,000 square feet in gross floor area; 4 1/2 parking stalls per 1,000 square feet of gross floor area.

CALCULATIONS:
RETAIL FLOOR AREA REDUCTION: 3,131 SF * 9 = 2,818 SF
RESTAURANT FLOOR AREA REDUCTION: 4,820 SF * 9 = 4,338 SF
RESTAURANT EMPLOYEES, MAX SHIFT PROJECTED: 8 EMPLOYEES
RETAIL FLOOR AREA = 2,818 SF / 1,000 * 4.5 = 13 SPACES
RESTAURANT FLOOR AREA = 4,338 SF / 100 = 44 SPACES
RESTAURANT EMPLOYEES = 16 EMP. / 2 = 8 SPACES
REQUIRED PARKING = 65 SPACES
PROVIDED PARKING = 69 SPACES

FLOOD PLAIN:
NOT APPLICABLE

STORM WATER MANAGEMENT:
REGIONAL

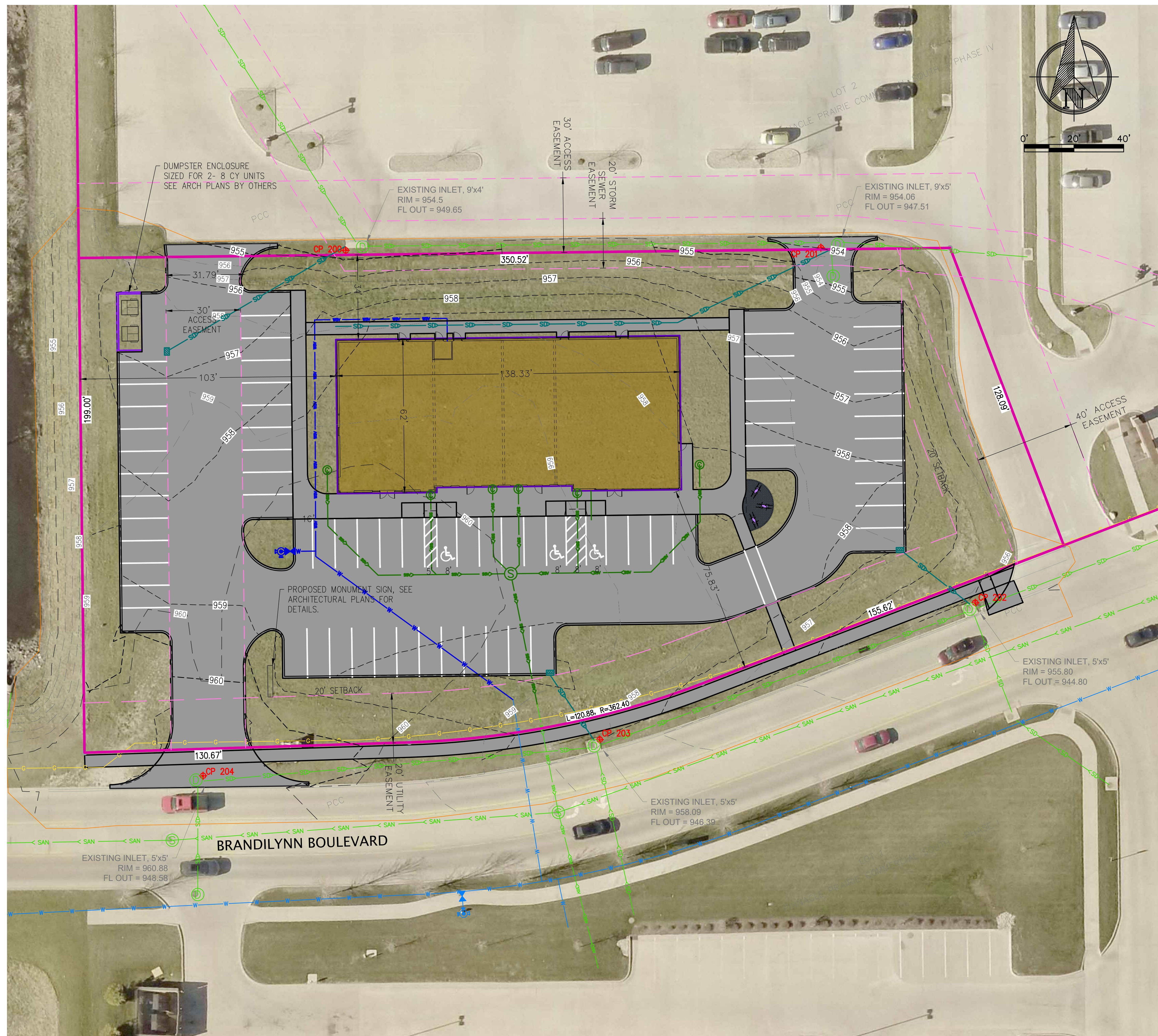
Robinson Engineering Company
Consulting Engineers

819 Second Street NE
Independence, Iowa 50644
319.334.7211

SITE DEVELOPMENT PLAN

LOT 3 RETAIL CENTER
PN: 4305-21
T & L INVESTMENTS, LLC
PO BOX 390, 520 MAIN STREET
HUDSON, IOWA 50643

C0.2
2023_0918
SUBMITTAL2



PROJECT CONTROL

CP	N	E	Z	Notes
CP 200	N-3641827.83	E-5207747.81	Z-954.58	MAG ON INTAKE TOP
CP 201	N-3641828.93	E-5207938.95	Z-954.11	MAG ON INTAKE TOP
CP 202	N-3641686.09	E-5208001.08	Z-955.84	MAG ON INTAKE TOP
CP 203	N-3641631.04	E-5207850.01	Z-958.09	MAG ON INTAKE TOP
CP 204	N-3641616.49	E-5207690.44	Z-960.93	MAG ON INTAKE TOP

The Coordinate Basis for this survey and the subsequent Basis of Bearing is the Iowa State Plane Coordinate System North Zone (1401).
Horizontal Control NAD 83 (2007), Vertical Control NAVD88.
Control was acquired by localizing into the Black Hawk County GPS Control System utilizing points 11, 15, 23, 30, 98, 107, 108, 109, 161, 171, 172 and projected from the cross of 11-171 & 30-172.
Scale factor 1.0000892152 applied.
Held 11, 23, 30, 108, 161, 171, 172 for Horizontal & Vertical Calibration.
Projection Point: Northing = 3,645,129.22' Easting = 5,208,107.61'

TRAFFIC CONTROL

1. CONTRACTOR SHALL BE RESPONSIBLE FOR PERFORMING ALL TRAFFIC CONTROL MEASURES IN ACCORDANCE WITH ALL APPLICABLE JURISDICTIONAL REQUIREMENTS.

GENERAL NOTES

1. ALL WORK SHALL CONFORM TO AND BE PERFORMED IN ACCORDANCE WITH ALL APPLICABLE CODES AND ORDINANCES.
2. THE SITE IMPROVEMENTS SHOWN WITHIN THIS PLAN SHALL BE CONSTRUCTED IN CONFORMANCE WITH THE 2023 VERSION OF THE URBAN STANDARD SPECIFICATIONS FOR PUBLIC IMPROVEMENTS, ALSO KNOWN AS SUDAS (2023) AS AMENDED BY THE CITY OF CEDAR FALLS UNLESS SPECIFICALLY STATED OTHERWISE IN THESE PLANS, THE PROJECT MANUAL (IF APPLICABLE), OR CITY AND OTHER APPLICABLE ORDINANCES. THIS INCLUDES, IF PROVIDED, PROJECT SPECIFIC SUPPLEMENTAL SPECIFICATIONS.
3. ANY QUANTITIES SHOWN ON THE CIVIL SHEETS (C#.#) ARE TO ASSIST THE BIDDER. THE BIDDER/CONTRACTOR SHALL MAKE A FINAL DETERMINATION OF THE QUANTITIES REQUIRED TO COMPLETE THE WORK AND THE BID SHALL BE ON THE BASIS OF THE BIDDER/CONTRACTOR'S OWN CALCULATIONS. ANY COMMENT RELATED TO QUANTITY OR PAYMENT ON THE CIVIL SHEETS IS SOLELY PROVIDED TO ASSIST THE BIDDER/CONTRACTOR IN THE PREPARATION OF BIDDING AND SHALL NOT BE CAUSE FOR CHANGE ORDER REQUEST.
4. CONSTRUCTION SURVEY FOR THIS PROJECT SHALL BE PROVIDED BY THE CONTRACTOR.
5. THE CONTRACTOR SHALL NOTIFY ALL APPROPRIATE ENGINEERING DEPARTMENTS AND UTILITY COMPANIES PRIOR TO CONSTRUCTION. ALL NECESSARY PRECAUTIONS SHALL BE TAKEN TO AVOID DAMAGE TO ANY EXISTING UTILITY. IOWA CODE 480, UNDERGROUND FACILITIES INFORMATION, REQUIRES NOTICE TO IOWA ONE CALL (1-800-292-8989) NOT LESS THAN 48 HOURS BEFORE EXCAVATION, EXCLUDING WEEKENDS AND LEGAL HOLIDAYS.
6. THE LOCATION OF EXISTING UNDERGROUND UTILITIES AND ARE SHOWN IN AN APPROXIMATE WAY ONLY AND HAVE NOT BEEN INDEPENDENTLY VERIFIED BY THE OWNER OR ITS REPRESENTATIVE. THE CONTRACTOR SHALL, AT ITS OWN EXPENSE, LOCATE AND DETERMINE THE UNDERGROUND UTILITIES ON THE PROJECT SITE. THE CONTRACTOR ASSUMES RESPONSIBILITY FOR ANY AND ALL DAMAGES WHICH MIGHT OCCUR BY THE CONTRACTOR'S FAILURE TO LOCATE AND PRESERVE ANY UNDERGROUND UTILITIES.
7. THE CONTRACTOR SHALL VISIT THE PROJECT SITE PRIOR TO BIDDING TO BECOME FULLY FAMILIAR WITH THE EXISTING CONDITIONS OF THE SITE. FAILURE TO VISIT THE SITE SHALL NOT RELIEVE THE CONTRACTOR FROM PERFORMING THE WORK IN ACCORDANCE WITH THESE DRAWINGS.
8. THE CONTRACTOR SHALL VERIFY AT THE SITE, ALL DIMENSIONS AND CONDITIONS SHOWN ON THE DRAWINGS, AND SHALL NOTIFY THE ENGINEER OF ANY DISCREPANCIES, OMISSIONS, AND/OR CONFLICT PRIOR TO PROCEEDING WITH THE WORK.
9. DRAWING DIMENSIONS SHALL GOVERN OVER SCALING OF DRAWINGS. LARGE SCALE DRAWINGS SHALL GOVERN OVER SMALL SCALE DRAWINGS. NOTES AND DETAILS ON THE DRAWINGS SHALL APPLY TO ALL SIMILAR CONDITIONS WHETHER THEY ARE REPEATED OR NOT.
10. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ANY DAMAGE TO EXISTING FACILITIES OUTSIDE THE CONSTRUCTION LIMITS RESULTING FROM NEGLIGENCE.
11. CONTRACTOR SHALL PROTECT EXISTING FACILITIES, BUILDINGS, AND OTHER APPURTENANCES NOT TO BE REMOVED FROM THE SITE DURING THE CONSTRUCTION ACTIVITIES.
12. CONTRACTOR SHALL CONFINE WORK TO THE CONSTRUCTION LIMITS AND EASEMENTS PROVIDED OR EASEMENTS OBTAINED. COPIES OF ANY EASEMENTS THE CONTRACTOR OBTAINS FOR CONSTRUCTION WORK ON THIS PROJECT SHALL BE PROVIDED TO THE OWNER.
13. CONTRACTOR SHALL SUBMIT A DETAILED CONSTRUCTION SCHEDULE AND STAGING PLAN A MINIMUM OF TWO (2) DAYS PRIOR TO THE PRECONSTRUCTION MEETING.
14. CONTRACTOR SHALL NOT INTERRUPT ACCESS TO OTHER PROPERTIES, WHERE INGRESS/EGRESS IS PERMITTED, DURING CONSTRUCTION.
15. CONTRACTOR SHALL INSTALL INITIAL EROSION CONTROL MEASURES FOR INSPECTION BY THE CITY PRIOR TO EARTH MOVING ACTIVITIES.
16. CONTRACTOR SHALL COORDINATE TEMPORARY DISRUPTION OF UTILITY SERVICES WITH THE CITY OF CEDAR FALLS, AFFECTED UTILITY COMPANIES, AND/OR AFFECTED PROPERTY OWNERS WHEN UTILITY SERVICES ARE INTERRUPTED DUE TO CONSTRUCTION ACTIVITIES ON THIS PROJECT.
17. TYPE A COMPACTION SHALL BE REQUIRED FOR EXCAVATION/EMBANKMENT WORK ON THIS PROJECT. ADDITIONAL COMPACTION REQUIREMENTS MAY BE REQUIRED FOR BUILDING CONSTRUCTION. REFER TO APPLICABLE SPECIFICATIONS FOR THAT WORK.
18. THIS PLAN REFERENCES NYLOPLAST STRUCTURES WITH THE INTENT TO SPECIFY AN ENGINEERED PVC STRUCTURE AND IS NOT INTENDED TO INDICATE A SPECIFIC BRAND IS REQUIRED. STRUCTURES SHALL BE NYLOPLAST BRAND OR EQUIVALENT. NYLOPLAST IS A BRAND NAME AFFILIATED WITH ADS PIPE.
19. THE CONTRACTOR WILL BE PROVIDED WITH THE STORM WATER POLLUTION PREVENTION PLAN AND ACCOMPANYING NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM GENERAL PERMIT NUMBER 2 (SWPPP) DOCUMENTS. CONTRACTOR SHALL BE RESPONSIBLE FOR SWPPP MANAGEMENT, INSPECTIONS, EXECUTION, AND REMOVAL OF DEVICES. IN ADDITION, CONTRACTOR SHALL SUBMIT 'NOTICE OF DISCONTINUATION' TO THE IOWA DNR AT TIME SITE IS CONSIDERED FULLY ESTABLISHED, SUBJECT TO CITY APPROVAL.

APPLICABLE SUDAS SECTIONS:

Iowa Statewide Urban Design and Specifications (SUDAS) is available publicly at <https://iowasudas.org>

The following specifications sections are brought to the attention of the contractor for work on this project. Exclusion from this list shall not exempt other sections from applicability to work on this project.

For all items called out in subsection 1.08 MEASUREMENT AND PAYMENT, '1. Measurement:' and '2. Payment:' shall be excluded. '3. Includes:' shall still apply to all sections. Any reference to 'Unit price' or similar context shall refer to The Contract arrangement for payment in the Project Manual for this project. EXAMPLE: where a 6" Gate valve is called out in the Plans all incidentals under Division 5, Section 5020, Part 1, Sub Section 1.08, A., 3, shall apply.

DIVISION 2: Earthwork

2010: Earthwork, Subgrade, and Subbase

DIVISION 3: Trench Excavation and Backfill

3010: Trench Excavation and Backfill

3020: Trenchless Construction (Boring, Jacking, and Tunneling)

DIVISION 4: Sewers and Drains

4010: Sanitary Sewers

4020: Storm Sewers

4060: Cleaning, Inspection, and Testing of Sewers

DIVISION 5: Water Mains and Appurtenances

5010: Pipe Fittings

5020: Valves, Fire Hydrants, and Appurtenances

5030: Testing and Disinfection

DIVISION 6: Structures for Sanitary and Storm Sewers

6010: Structures for Sanitary and Storm Sewers

6030: Cleaning, Inspection, and Testing of Structures

DIVISION 7: Streets and Related Work

7010: Portland Cement Concrete Pavement

7030: Sidewalks, Shared Used Paths, and Driveways

DIVISION 8: Traffic Control

8020: Pavement Markings

8030: Temporary Traffic Control

DIVISION 9: Site Work and Landscaping

9010: Seeding

9030: Plant Material and Planting

9040: Erosion and Sediment Control

9060: Chain Link Fence

Division 11: Miscellaneous

11,010: Construction Survey

11,050: Concrete Washout

APPLICABLE SUDAS DETAILS:

Iowa Statewide Urban Design and Specifications (SUDAS) is available publicly at <https://iowasudas.org>

The following details are brought to the attention of the contractor for work on this project. Exclusion from this list shall not exempt other details from applicability to site work on this project.

DIVISION 2: Earthwork

2010.101 - DETAILS OF EMBANKMENTS AND REBUILDING

EMBANKMENTS

2010.102 - DESIGNATION OF ROADWAY EARTHWORK ITEMS

DIVISION 3: Trench Excavation and Backfill

3010.101 - Trench Bedding and Backfill Zones

3010.103 - Flexible Gravity Pipe Trench Bedding

3010.104 - Pressure Pipe Trench Bedding

DIVISION 4: Sewers and Drains

4010.201 - Sanitary Sewer Service Stub

4010.203 - Sanitary Sewer Cleanout

4020.211 - Storm sewer Pipe Connections

DIVISION 5: Water Mains and Appurtenances

5010.101 - Thrust Blocks

5010.102 - Tracer System

5010.901 - Minimum Clearance Between Water Service and Structure

5020.201 - Fire Hydrant Assembly

DIVISION 7: Streets and Related Work

7010.101 - Joints

7010.102 - PCC Curb Details [6" Standard Curb]

7010.904 - Typical Jointing Layout

7030.102 - Concrete Driveway, Type B [With Radii]

7030.202 - Curb Details for Class A Sidewalk [Detail 3]

DIVISION 8: Traffic Control

8030-102 - Work off of Pavement with Minor Encroachment onto Traveled Way

DIVISION 9: Site Work and Landscaping

9030.101 - Planting Pit

9030.102 - Tree Staking, Guying, And Wrapping

9040.102 - Filter Berm and Filter Sock

9040.103 - Rolled Erosion Control Product (RECP) Installation on Slopes

9040.104 - Rolled Erosion Control Product (RECP) Installation in Channel

9040.114 - Sediment Basin with Emergency Spillway

9040.119 - Silt Fence

9040.120 - Stabilized Construction Entrance

Robinson Engineering Company
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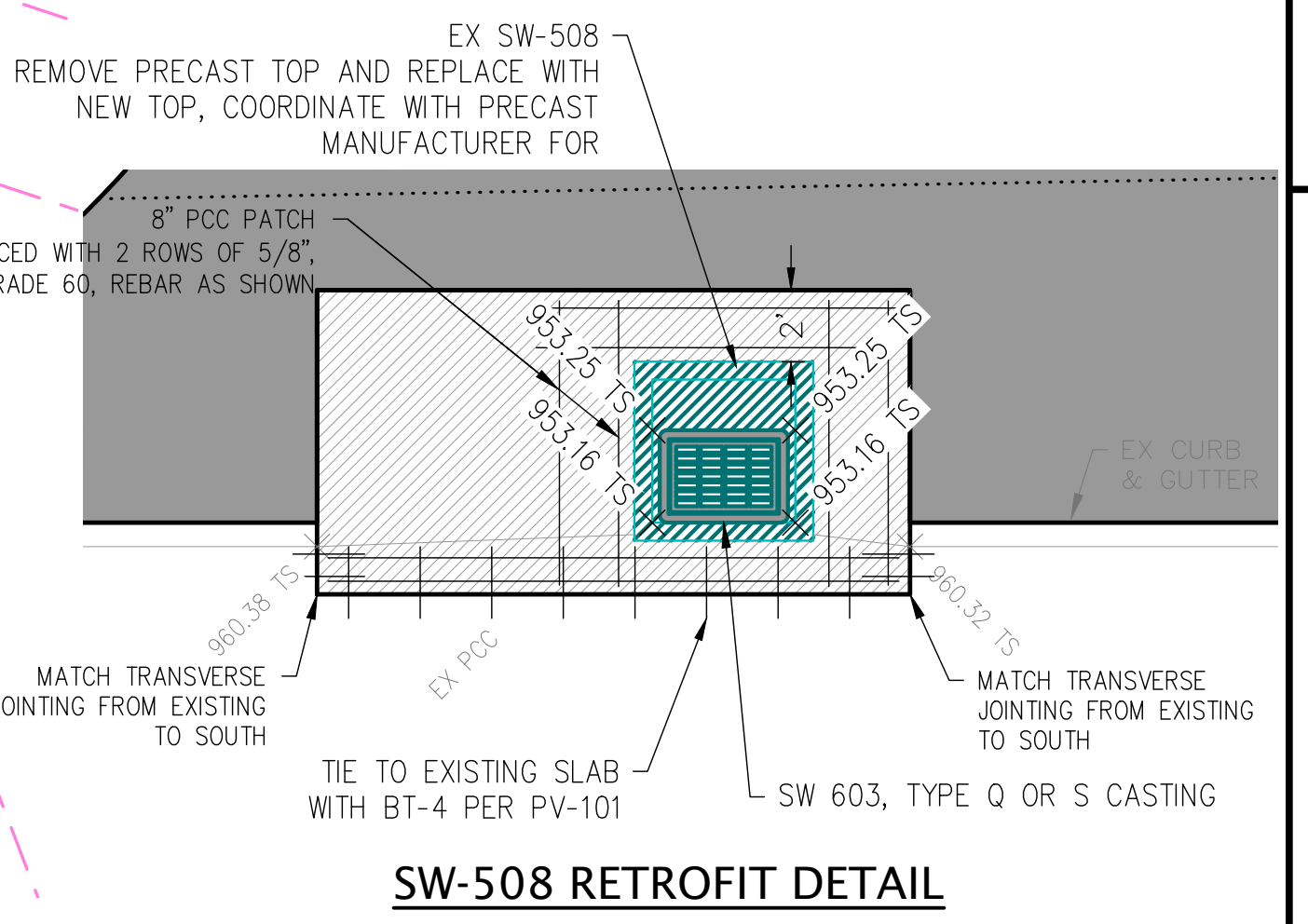
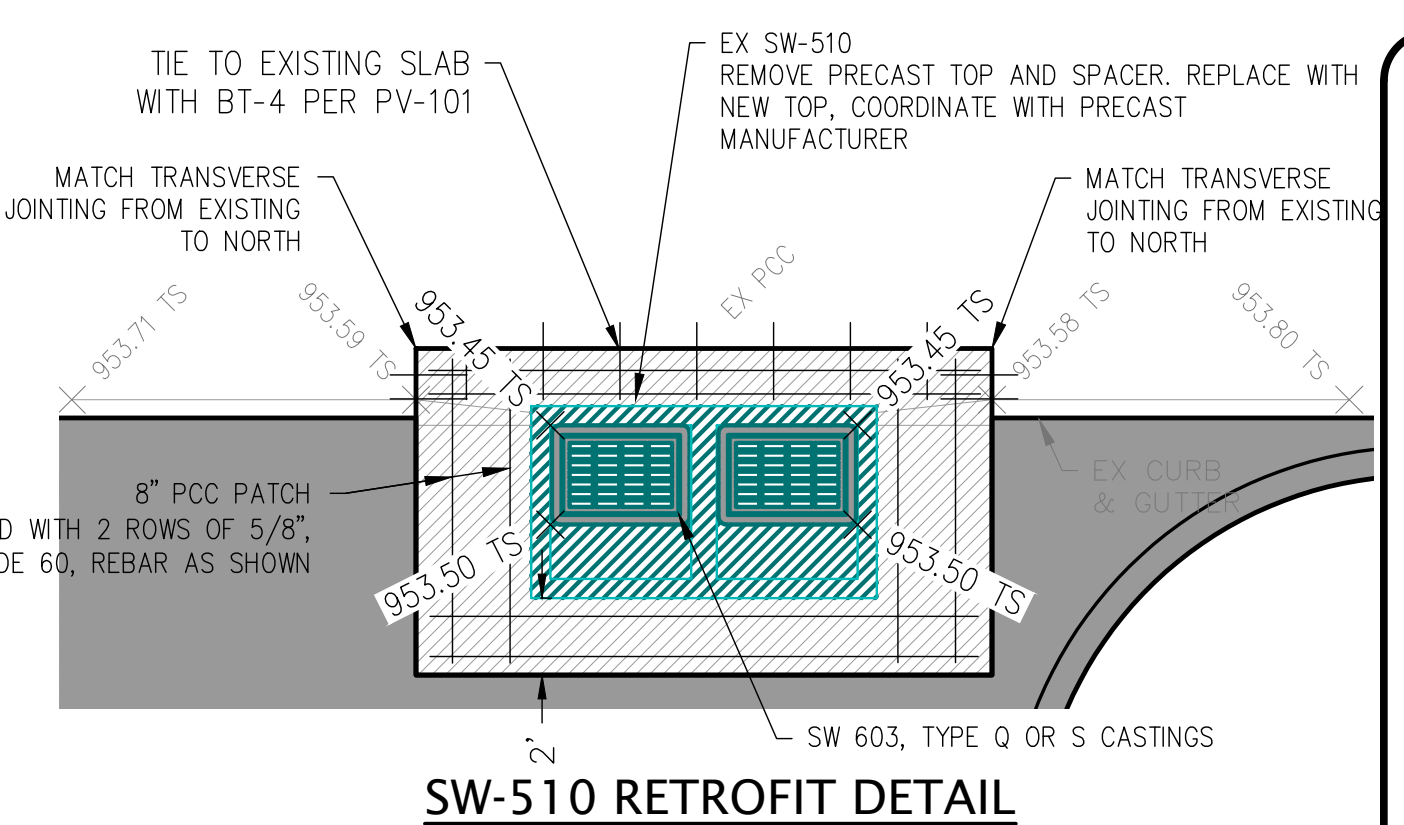
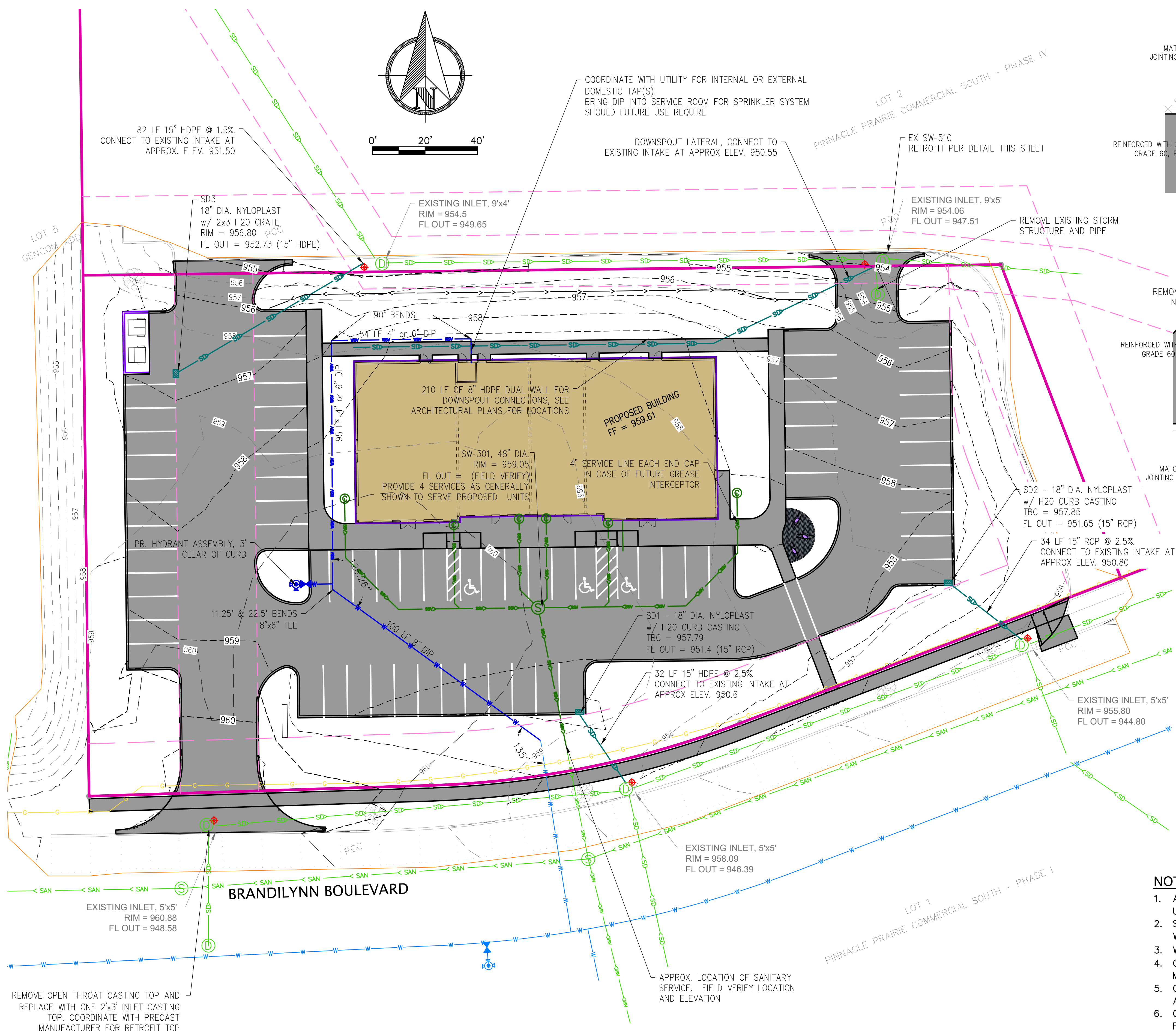
819 Second Street NE
Independence, Iowa 50644
319.334.7211

GENERAL NOTES

LOT 3 RETAIL CENTER
PN: 4305-21
T & L INVESTMENTS, LLC
PO BOX 390, 520 MAIN STREET
HUDSON, IOWA 50643

C0.3

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NOTES:

1. ALL HDPE DRAINAGE PIPE SHALL BE OF DUAL WALL CONSTRUCTION UNLESS SPECIFICALLY SPECIFIED OTHERWISE.
2. STORM PIPING SHALL BE RCP WHERE PLACED WITHIN CITY RIGHT OF WAY.
3. WATER LINE SHALL BE BURIED TO MAINTAIN 6' COVER.
4. CONTRACTOR SHALL FIELD VERIFY LOCATION, ELEVATION, AND MATERIAL OF ALL WATER, STORM, AND SANITARY CONNECTIONS.
5. CONFIRM WATER SERVICE ENTRANCE LOCATION TO BUILDING WITH ARCHITECTURAL AND MECHANICAL PLANS.
6. COORDINATE CONNECTION TO MUNICIPAL WATER MAIN WITH CEDAR FALLS UTILITIES STAFF.
7. SANITARY SERVICE SHALL BE INSTALLED WITH TRACER WIRE. PLACE TRACER STATION AT CLEAN OUT WHERE SERVICE EXISTS BUILDING.
8. PLACE LIGHT POLES 3' CLEAR FROM EDGE PAVING/BACK OF CURB.

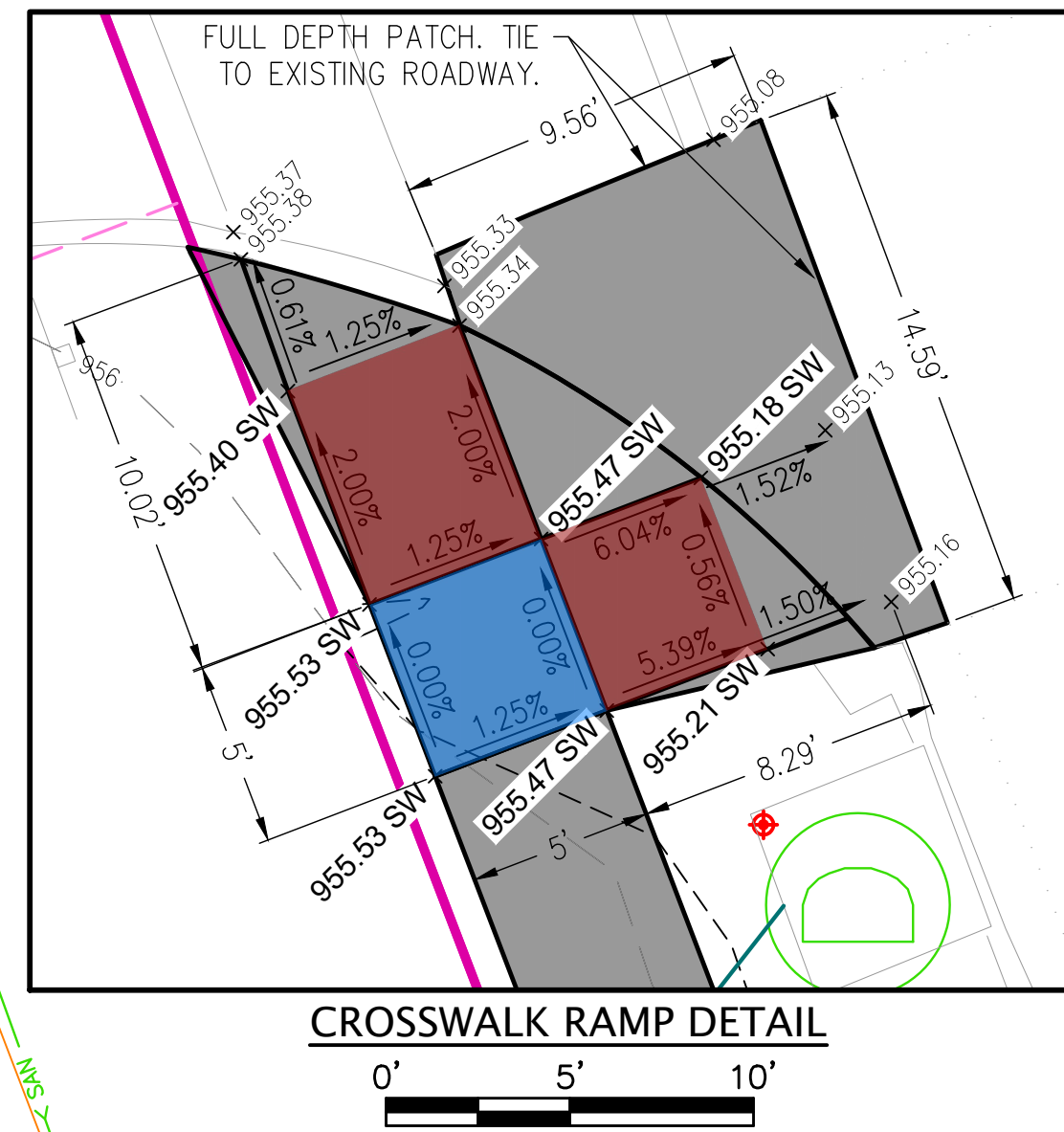
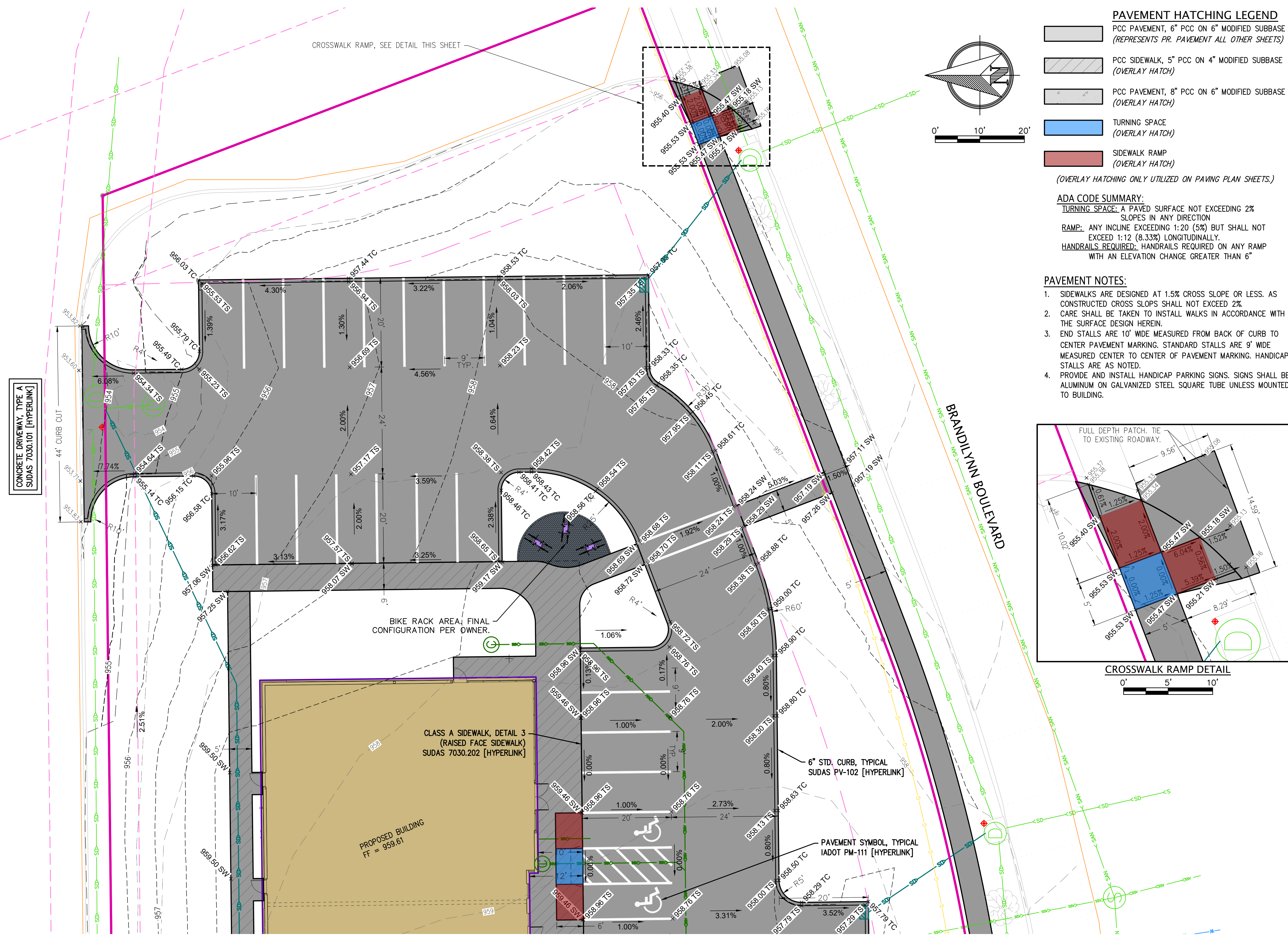
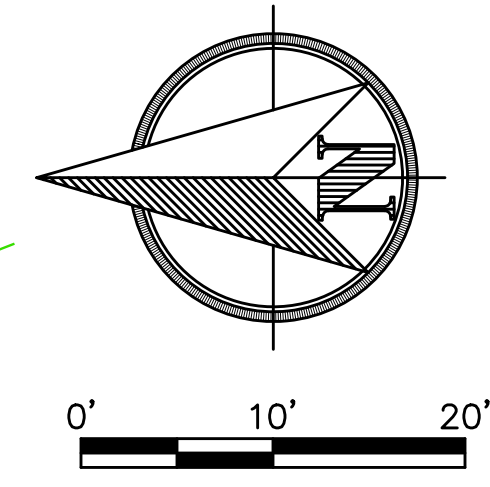
PAVEMENT HATCHING LEGEND

	PCC PAVEMENT, 6" PCC ON 6" MODIFIED SUBBASE (REPRESENTS PR. PAVEMENT ALL OTHER SHEETS)
	PCC SIDEWALK, 5" PCC ON 4" MODIFIED SUBBASE (OVERLAY HATCH)
	PCC PAVEMENT, 8" PCC ON 6" MODIFIED SUBBASE (OVERLAY HATCH)
	TURNING SPACE (OVERLAY HATCH)
	SIDEWALK RAMP (OVERLAY HATCH)

(OVERLAY HATCHING ONLY UTILIZED ON PAVING PLAN SHEETS.)

ADA CODE SUMMARY:
TURNING SPACE: A PAVED SURFACE NOT EXCEEDING 2% SLOPES IN ANY DIRECTION
RAMP: ANY INCLINE EXCEEDING 1:20 (5%) BUT SHALL NOT EXCEED 1:12 (8.33%) LONGITUDINALLY.
HANDRAILS REQUIRED: HANDRAILS REQUIRED ON ANY RAMP WITH AN ELEVATION CHANGE GREATER THAN 6"

- PAVEMENT NOTES:**
- SIDEWALKS ARE DESIGNED AT 1.5% CROSS SLOPE OR LESS. AS CONSTRUCTED CROSS SLOPES SHALL NOT EXCEED 2%.
 - CARE SHALL BE TAKEN TO INSTALL WALKS IN ACCORDANCE WITH THE SURFACE DESIGN HEREIN.
 - END STALLS ARE 10' WIDE MEASURED FROM BACK OF CURB TO CENTER PAVEMENT MARKING. STANDARD STALLS ARE 9' WIDE MEASURED CENTER TO CENTER OF PAVEMENT MARKING. HANDICAP STALLS ARE AS NOTED.
 - PROVIDE AND INSTALL HANDICAP PARKING SIGNS. SIGNS SHALL BE ALUMINUM ON GALVANIZED STEEL SQUARE TUBE UNLESS MOUNTED TO BUILDING.



CROSSWALK RAMP, SEE DETAIL THIS SHEET

CONCRETE DRIVEWAY, TYPE A SUDAS 7030.101 [HYPERLINK]

BIKE RACK AREA, FINAL CONFIGURATION PER OWNER.

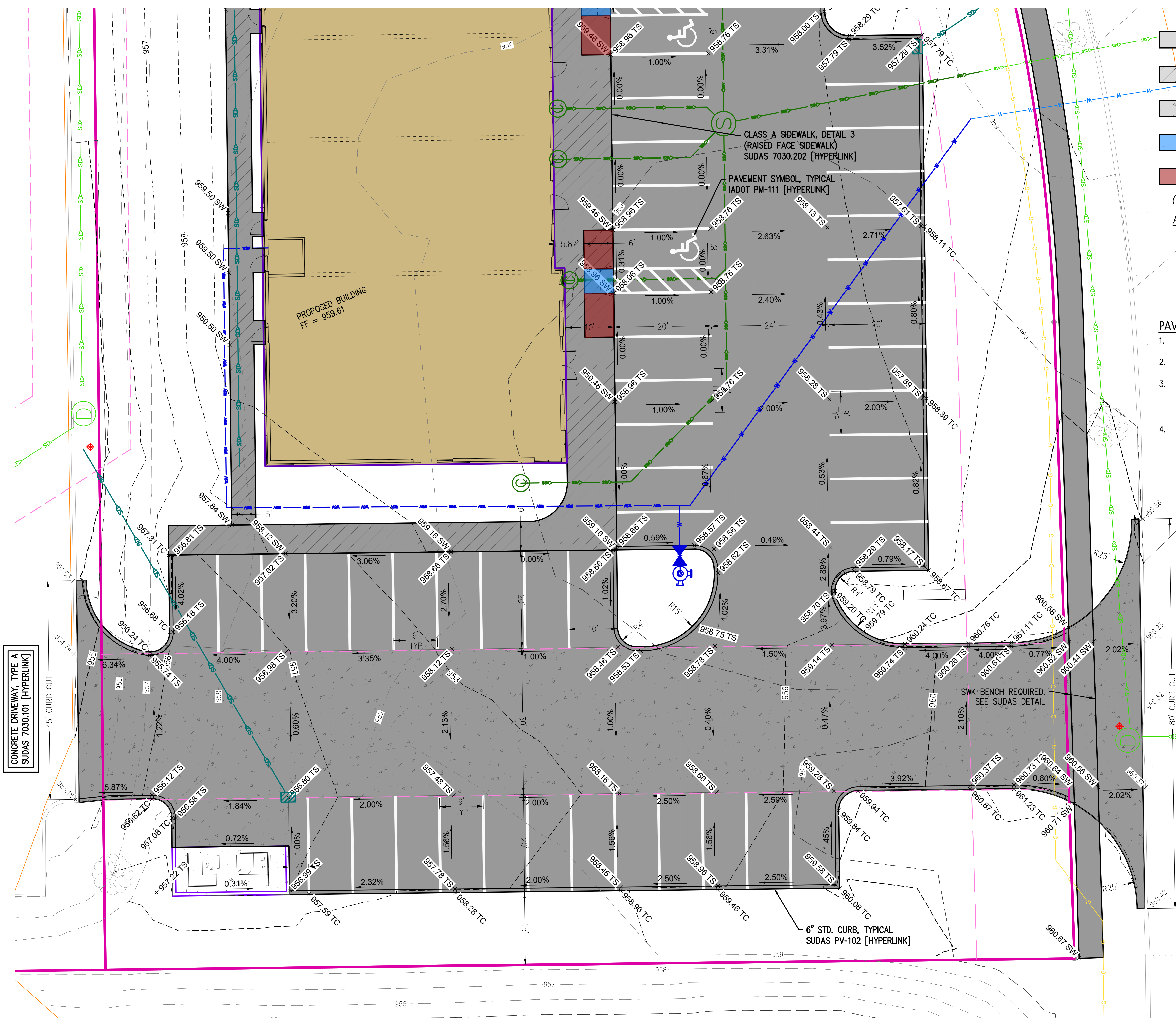
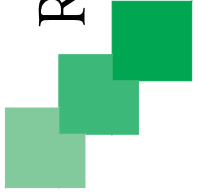
CLASS A SIDEWALK, DETAIL 3 (RAISED FACE SIDEWALK) SUDAS 7030.202 [HYPERLINK]

PROPOSED BUILDING FF = 959.61

6" STD. CURB, TYPICAL SUDAS PV-102 [HYPERLINK]

PAVEMENT SYMBOL, TYPICAL IADOT PM-111 [HYPERLINK]

BRANDLYNN BOULEVARD



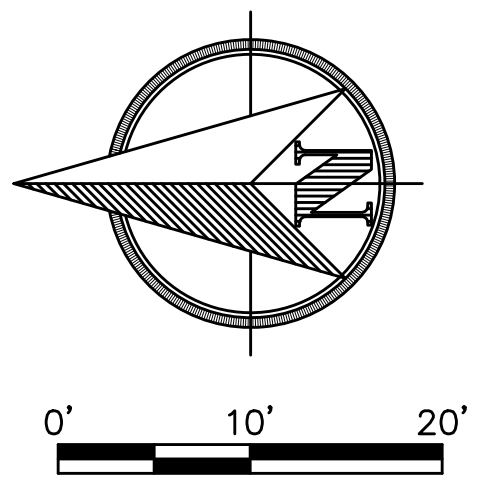
PAVEMENT HATCHING LEGEND

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	PCC PAVEMENT, 8" PCC ON 6" MODIFIED SUBBASE (OVERLAY HATCH)
	TURNING SPACE (OVERLAY HATCH)
	SIDEWALK RAMP (OVERLAY HATCH)

(OVERLAY HATCHING ONLY UTILIZED ON PAVING PLAN SHEETS.)

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 - PROVIDE AND INSTALL HANDICAP PARKING SIGNS. SIGNS SHALL BE ALUMINUM ON GALVANIZED STEEL SQUARE TUBE UNLESS MOUNTED TO BUILDING.



BRANDILYNN BOULEVARD

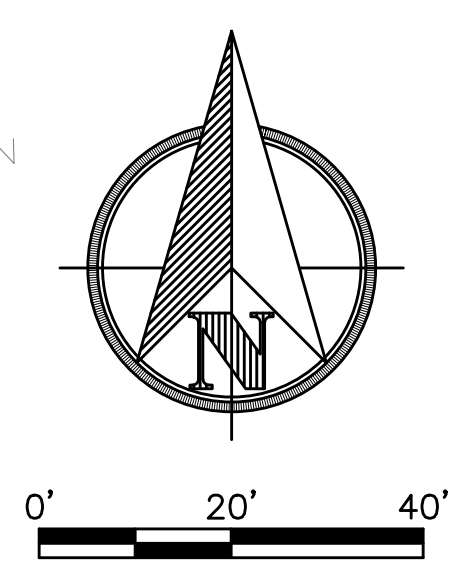
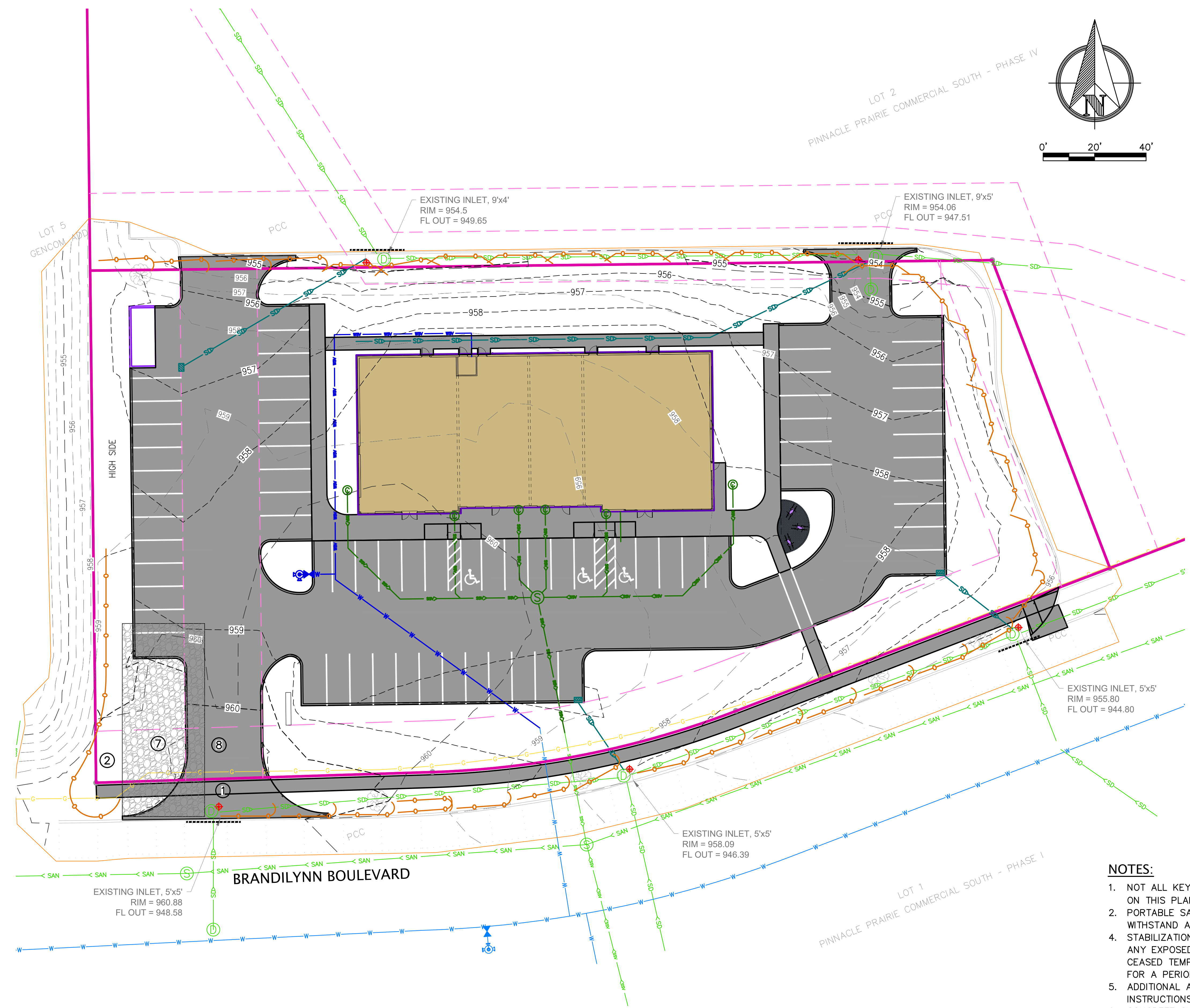
CONCRETE DRIVEWAY, TYPE A
SUDAS 7030.101 [HYPERLINK]

CONCRETE DRIVEWAY, TYPE A
SUDAS 7030.101 [HYPERLINK]

PAVING PLAN - WEST

LOT 3 RETAIL CENTER
PN: 4305-21
T & L INVESTMENTS, LLC
PO BOX 390, 520 MAIN STREET
HUDSON, IOWA 50643

C2.2
2023_0918
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SEQUENCE OF ACTIVITIES

INITIAL
PREPARATION OF SITE FOR MOBILIZATION
AND COMMENCEMENT OF WORK

1. INSTALL SWPPP BOX
2. ESTABLISH PERIMETER CONTROLS
3. INSTALL TEMPORARY CONSTRUCTION ENTRANCE
4. INSTALL PORTABLE SANITARY FACILITY
5. ESTABLISH STAGING & PARKING AREAS
6. ESTABLISH STOCK PILE CONTROLS
7. PLACE INLET PROTECTION DEVICES ON ROADWAY INLETS.

KEY

- ① SWPPP BOX
- ② PORTABLE SANITARY FACILITY
- ③ CONSTRUCTION DUMPSTER
- ④ CONSTRUCTION PARKING
- ⑤ CONSTRUCTION TRAILER
- ⑥ MATERIAL STORAGE
- ⑦ STABILIZED CONSTRUCTION ENTRANCE COMPLY WITH SUDAS 9040.12
- ⑧ CONCRETE WASHOUT

LEGEND

- PCC
 - TOPSOIL, SEEDING, AND MULCHING (MAY INCLUDE LANDSCAPING, REFER TO LANDSCAPING PLAN)
 - GRANULAR SURFACING PERMANENT OR TEMPORARY
 - EROSION MULCHING
 - TEMPORARY ROLLED EROSION CONTROL PRODUCT
 - INLET PROTECTION - SILT BAG
 - INLET PROTECTION - SOCK
 - 9" - FILTER SOCK, MULCH FILL**
 - SILT FENCE
- ** MAY SUBSTITUTE WITH SILT FENCE OR MULCH BERM WHERE PERMITTED

NOTES:

1. NOT ALL KEY AND/OR LEGEND ITEMS MAY BE USED AND SHOWN ON THIS PLAN. THEY ARE AVAILABLE FOR USE IF NEEDED.
2. PORTABLE SANITARY FACILITY SHALL BE STAKED DOWN TO WITHSTAND ANY ANTICIPATED WINDS
4. STABILIZATION MEASURES SHALL BE INITIATED IMMEDIATELY ON ANY EXPOSED SOILS IF EARTH DISTURBING ACTIVITIES HAVE CEASED TEMPORARILY OR PERMANENTLY AND WILL NOT RESUME FOR A PERIOD EXCEEDING 14 CALENDAR DAYS.
5. ADDITIONAL AND MORE COMPREHENSIVE DETAILS AND INSTRUCTIONS CONTAINED WITHIN THE SWPPP DOCUMENT
6. CONCRETE SLURRY GENERATED BY WET SAWING SHALL BE VACUUMED OR UTILIZE OTHER ACCEPTABLE CONTAINMENT METHOD TO CAPTURE AND DISPOSE OF THE MATERIAL IN ACCORDANCE WITH APPLICABLE LAWS.

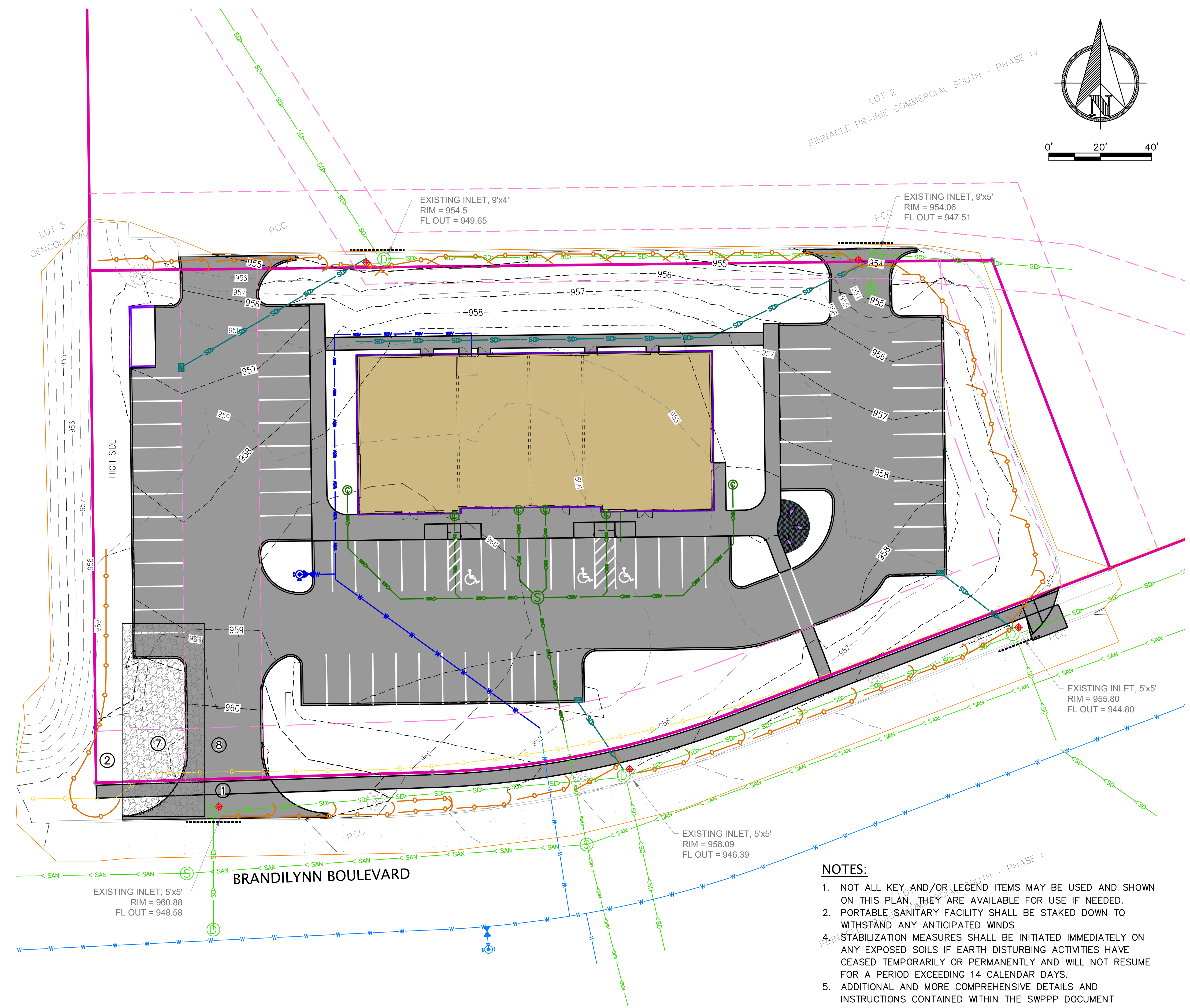
Robinson Engineering Company
 Consulting Engineers
 819 Second Street NE
 Independence, Iowa 50644
 319.334.7211

SWPPP - INITIAL

LOT 3 RETAIL CENTER
 PN: 4305-21
 T & L INVESTMENTS, LLC
 PO BOX 390, 520 MAIN STREET
 HUDSON, IOWA 50643

C3.1

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SEQUENCE OF ACTIVITIES

CONSTRUCTION CONTINUED MAINTENANCE, IMPLEMENTATION, AND EVOLUTION OF SWPPP

1. MAINTENANCE
 - 1.A. SWPPP DOCUMENTS
 - 1.B. PERIMETER CONTROLS
 - 1.C. TEMPORARY CONSTRUCTION ENTRANCE
 - 1.D. STOCK PILES
2. SITE GRADING
 - 2.A. INSTALL DETENTION BASIN ON SOUTH END TO OPERATE AS SEDIMENT BASIN DURING CONSTRUCTION.
 - 2.B. PLACE EROSION MULCHING WHEN AREAS ARE NOT BEING WORKED OR ONCE GRADE IS ESTABLISHED
 - 2.C. PLACE PAVEMENT SUBBASE ONCE SUBGRADE PREPARED
 - 2.D. SWEEP STREETS WHEN EROSION IS TRACKED
3. UTILITIES
 - 3.A. PLACE EROSION MULCHING THROUGH DISTURBED AREAS
 - 3.B. PLACE INLET PROTECTION DEVICES FOR NEWLY INSTALLED INTAKES
 - 3.C. PLACE SILT FENCE TO PROTECT CULVERTS
 - 3.D. SWEEP STREETS WHEN EROSION IS TRACKED
4. BUILDING CONSTRUCTION
 - 4.A. MAINTAIN ONSITE CONTROLS
5. SITE PAVING
 - 5.A. INSTALL CONCRETE WASHOUT
 - 5.B. REMOVE TEMPORARY CONSTRUCTION ENTRANCE ONCE REQUIRED TO PREPARE SUBBASE AND PLACE PAVEMENT

LEGEND

- PCC
 - TOPSOIL, SEEDING, AND MULCHING (MAY INCLUDE LANDSCAPING, REFER TO LANDSCAPING PLAN)
 - GRANULAR SURFACING PERMANENT OR TEMPORARY
 - EROSION MULCHING
 - TEMPORARY ROLLED EROSION CONTROL PRODUCT
 - INLET PROTECTION - SILT BAG
 - INLET PROTECTION - SOCK
 - 9" - FILTER SOCK, MULCH FILL**
 - SILT FENCE
- ** MAY SUBSTITUTE WITH SILT FENCE OR MULCH BERM WHERE PERMITTED

KEY

- ① SWPPP BOX
- ② PORTABLE SANITARY FACILITY
- ③ CONSTRUCTION DUMPSTER
- ④ CONSTRUCTION PARKING
- ⑤ CONSTRUCTION TRAILER
- ⑥ MATERIAL STORAGE
- ⑦ STABILIZED CONSTRUCTION ENTRANCE COMPLY WITH SUDAS 9040.12
- ⑧ CONCRETE WASHOUT

NOTES:

1. NOT ALL KEY, AND/OR LEGEND ITEMS MAY BE USED AND SHOWN ON THIS PLAN. THEY ARE AVAILABLE FOR USE IF NEEDED.
2. PORTABLE SANITARY FACILITY SHALL BE STAKED DOWN TO WITHSTAND ANY ANTICIPATED WINDS
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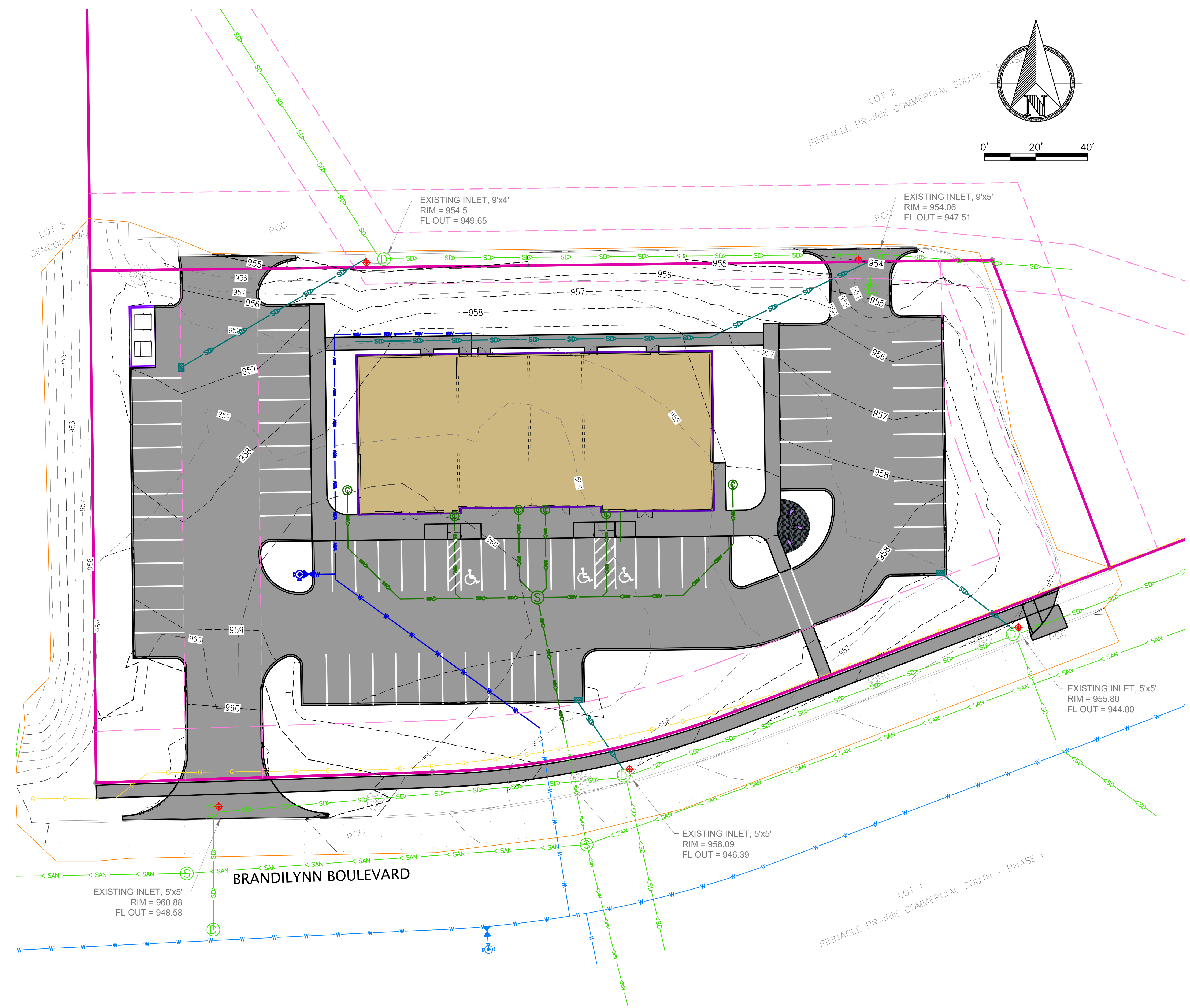
Robinson Engineering Company
Consulting Engineers

819 Second Street NE
Independence, Iowa 50644
319.334.7211

SWPPP - DURING
CONSTRUCTION

LOT 3 RETAIL CENTER
PN: 430521
T & L INVESTMENTS, LLC
PO BOX 390, 520 MAIN STREET
HUDSON, IOWA 50643

C3.2
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SEQUENCE OF ACTIVITIES
FINAL STABILIZATION

1. REMOVAL OF SILT BASIN
 - 1.A. DREDGE BASINS TO REMOVE ACCUMULATING SILT.
 - 1.B. REMOVE TEMPORARY SILT DEVICE FROM OUTLET STRUCTURE OF BASIN.
2. SPREAD TOP SOIL
3. SEEDING
 - 3.A. REMOVE EROSION FROM DEVICES TO FINISHED GRADE AND PREP SEEDING AREAS
 - 3.B. PLACE SEEDING, MULCHING, AND FERTILIZER
 - 3.C. WATER AS NECESSARY
4. SEEDING ESTABLISHED
 - 4.A. REMOVE ALL TEMPORARY CONTROLS.
 - 4.B. BEGIN DETENTION SYSTEM MAINTENANCE SCHEDULE.

LEGEND

- PCC
 - TOPSOIL, SEEDING, AND MULCHING (MAY INCLUDE LANDSCAPING, REFER TO LANDSCAPING PLAN)
 - GRANULAR SURFACING PERMANENT OR TEMPORARY
 - EROSION MULCHING
 - TEMPORARY ROLLED EROSION CONTROL PRODUCT
 - INLET PROTECTION - SILT BAG
 - INLET PROTECTION - SOCK
 - 9" - FILTER SOCK, MULCH FILL**
 - SILT FENCE
- ** MAY SUBSTITUTE WITH SILT FENCE OR MULCH BERM WHERE PERMITTED

KEY

- ① SWPPP BOX
- ② PORTABLE SANITARY FACILITY
- ③ CONSTRUCTION DUMPSTER
- ④ CONSTRUCTION PARKING
- ⑤ CONSTRUCTION TRAILER
- ⑥ MATERIAL STORAGE
- ⑦ STABILIZED CONSTRUCTION ENTRANCE COMPLY WITH SUDAS 9040.12
- ⑧ CONCRETE WASHOUT

NOTES:

1. NOT ALL KEY AND/OR LEGEND ITEMS MAY BE USED AND SHOWN ON THIS PLAN. THEY ARE AVAILABLE FOR USE IF NEEDED.
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3. STABILIZATION MEASURES SHALL BE INITIATED IMMEDIATELY ON ANY EXPOSED SOILS IF EARTH DISTURBING ACTIVITIES HAVE CEASED TEMPORARILY OR PERMANENTLY AND WILL NOT RESUME FOR A PERIOD EXCEEDING 14 CALENDAR DAYS.
4. ADDITIONAL AND MORE COMPREHENSIVE DETAILS AND INSTRUCTIONS CONTAINED WITHIN THE SWPPP DOCUMENT
5. CONCRETE SLURRY GENERATED BY WET SAWING SHALL BE VACUUMED OR UTILIZE OTHER ACCEPTABLE CONTAINMENT METHOD TO CAPTURE AND DISPOSE OF THE MATERIAL IN ACCORDANCE WITH APPLICABLE LAWS.

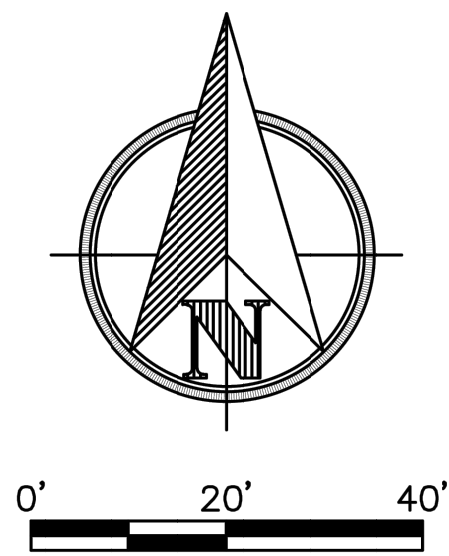
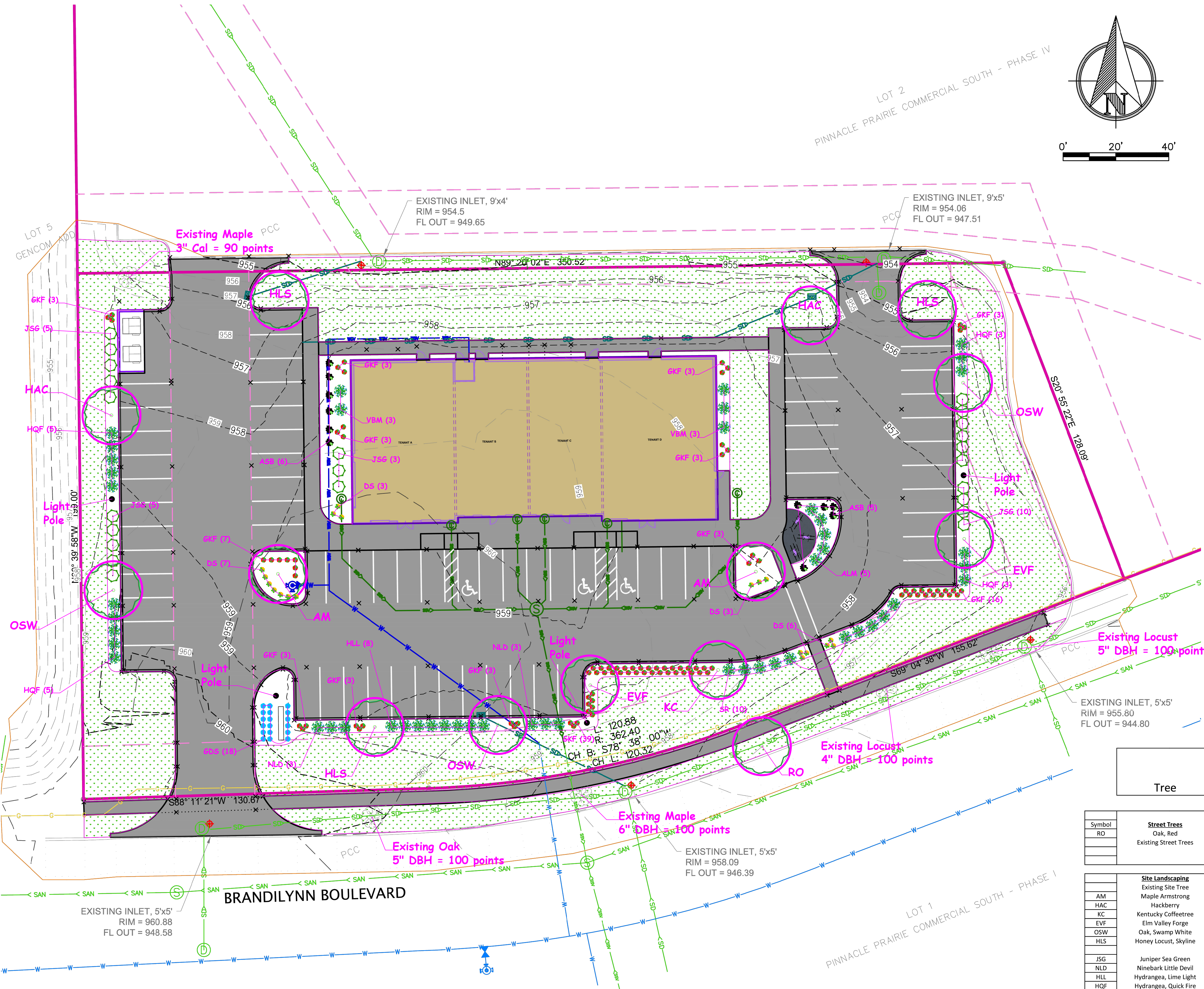
Robinson Engineering Company
Consulting Engineers

819 Second Street NE
Independence, Iowa 50644
319.334.7211

SWPPP - FINAL STABILIZATION

LOT 3 RETAIL CENTER
PN: 4305-21
T & L INVESTMENTS, LLC
PO BOX 390, 520 MAIN STREET
HUDSON, IOWA 50643

C3.3
2023_0918
SUBMITTAL2



LANDSCAPE PLAN LOT 3 RETAIL CENTER

ZONED HWY-1
 LOT SIZE 66,942 SF / 1.537 ACRES
 REQUIREMENTS PER ORDINANCE (PARAPHRASED):
 A. MIN. OPEN SPACE OF 10% EXCLUDING PERIMETER SETBACK
 B. MIN. 0.02 PTS/SF OF SITE AREA. (REDUCTIONS POSSIBLE SUBJECT TO APPROVAL)
 66,942 SF * 0.02 PTS/SF = 1,339 POINTS
 C. MIN. 0.75 PTS PER LF OF FRONTAGE
 535 LF FRONTAGE * 0.75PTS/LF = 402 PTS
 SUB REQUIREMENTS
 • OVERSTORY TREES PLACED ADJACENT TO PARKING AT A RATE OF 1 TREE PER 15 PARKING SPACES OR 1 TREE PER 2500 SF OF HARD SURFACE
 31,166 SF PAVEMENT / 2500 SF = 13 TREES
 • LANDSCAPING AROUND PERIMETER OF PARKING AREAS.
 OPEN SPACE PROVIDED
 TOTAL AREA EXCLUSIVE OF LANDSCAPE SETBACK: 55,071 S.F.
 VEGETATED SURFACE: 15,437 S.F. (28.0%)

LANDSCAPE LEGEND

- Overstory Tree 2.5" B&B
- Evergreen Shrub
- Deciduous Shrub
- Perennial #1

Tree	QTY	Size	Mature Height	Points	Total
RO	1	2" B&B	60'	80	80
Existing Street Trees	4	4" DBH +		100	400
				Total Points Street Trees	480

Symbol	Tree	QTY	Size	Mature Height	Points	Total
AM	Existing Site Tree	1	3" Cal		90	90
HAC	Maple Armstrong	2	2.5" B&B	45'	80	160
HAC	Hackberry	2	2.5" B&B	50'	80	160
KC	Kentucky Coffeetree	1	2.5" B&B	40'	80	80
EVF	Elm Valley Forge	2	2.5" B&B	60'	80	160
OSW	Oak, Swamp White	3	2.5" B&B	50'	80	240
HLS	Honey Locust, Skyline	3	2.5" B&B	45'	80	240
JSG	Juniper Sea Green	22	#5	5'	10	220
NLD	Ninebark Little Devil	6	#5	5'	10	60
HLL	Hydrangea, Lime Light	8	#5	5'	10	80
HQF	Hydrangea, Quick Fire	16	#5	5'	10	160
VBM	Viburnum Blue Muffin	5	#5	5'	10	50
ALM	Spirea, Goldmound	5	#3	2'	5	25
SR	Serviceberry Regent	10	#5	5'	10	100
GKF	Grass, Karl Foerster	95	#1	3'	0	0
DS	Daylily, Stella	19	#1	2'	0	0
ASB	Allium, Summer Beauty	11	#1	1.5'	0	0
GDS	Grass, Dropseed	18	#1	1.5'	0	0
				Total Points Site Landscaping	1825	

Robinson Engineering Company
 Consulting Engineers
 819 Second Street NE
 Independence, Iowa 50644
 319-334-7211

LANDSCAPE PLAN

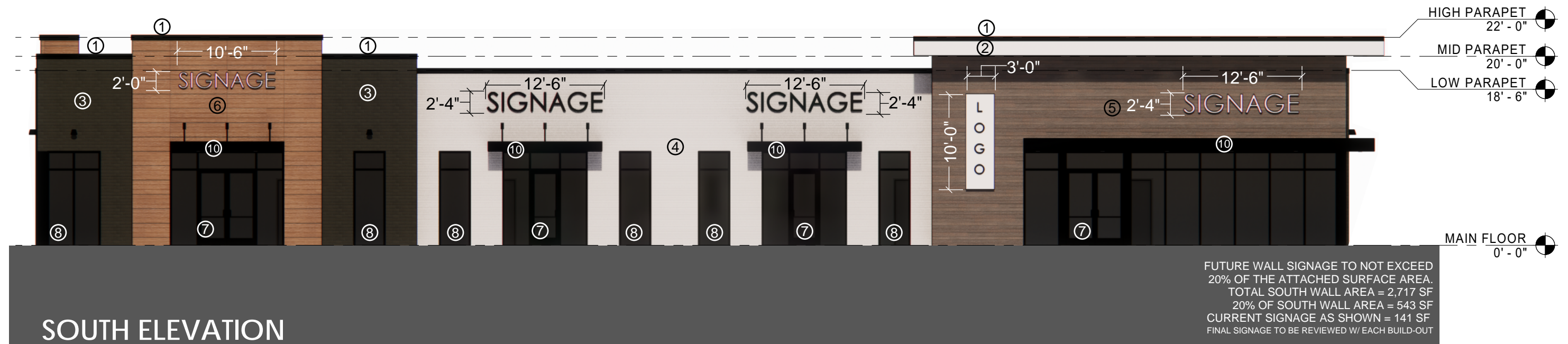
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C4.1
 2023_0823
 SUBMITTAL 1





LOT 3 RETAIL CENTER Brandilynn Blvd. | Cedar Falls, IA



- ① PREFIN. SHT. MTL. CAP - FIRESTONE MATTE BLACK
- ② ACM PANEL FASCIA - WHITE
- ③ FACE BRICK - VINTAGE BLACK VELOUR
- ④ PAC-CLAD ALUM. PANELS - STONE WHITE
- ⑤ NICHIBA ROUGHSAWN PANELS - ESPRESSO
- ⑥ NICHIBA RIFTSAWN PANELS - PECAN
- ⑦ ALUM. ENTRANCE FRAMING - BLACK
- ⑧ ALUM. STOREFRONT FRAMING - BLACK
- ⑨ INSUL. GALV. H.M. DOOR - MATCH PAC-CLAD STONE WHITE
- ⑩ PREFIN. SHT. MTL. CANOPY - BLACK
- ⑪ DRIVE-THRU WINDOW - BLACK



LOT 3 RETAIL CENTER

Brandilynn Blvd. | Cedar Falls, IA



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LOT 3 RETAIL CENTER Brandilynn Blvd. | Cedar Falls, IA

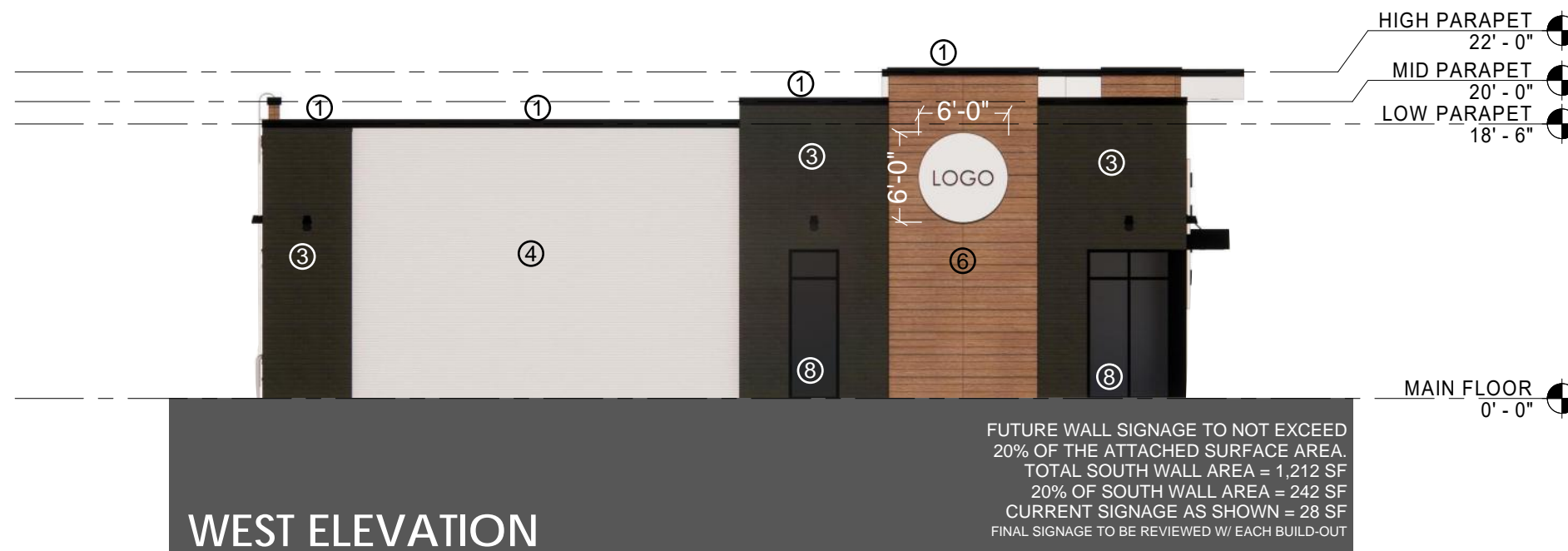


EAST ELEVATION

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LOT 3 RETAIL CENTER

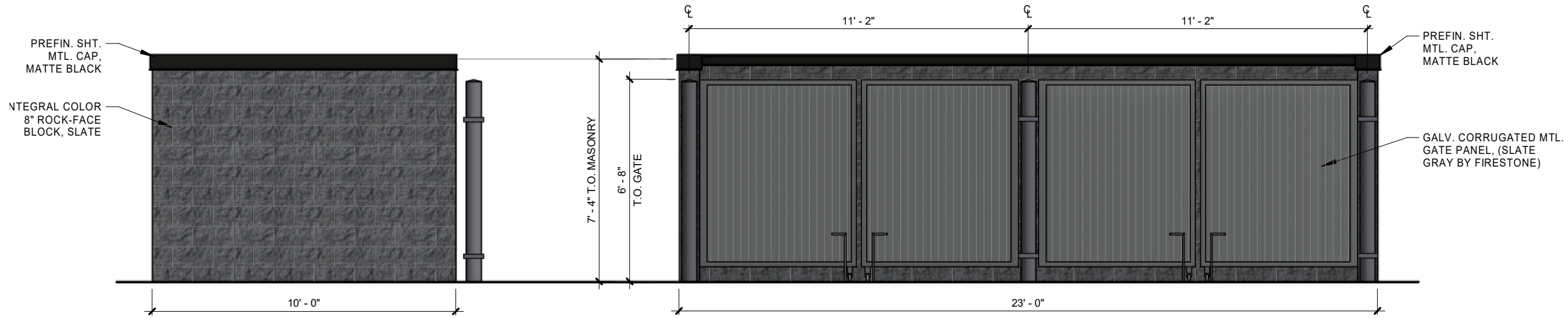
Brandilynn Blvd. | Cedar Falls, IA



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LOT 3 RETAIL CENTER

Brandilynn Blvd. | Cedar Falls, IA

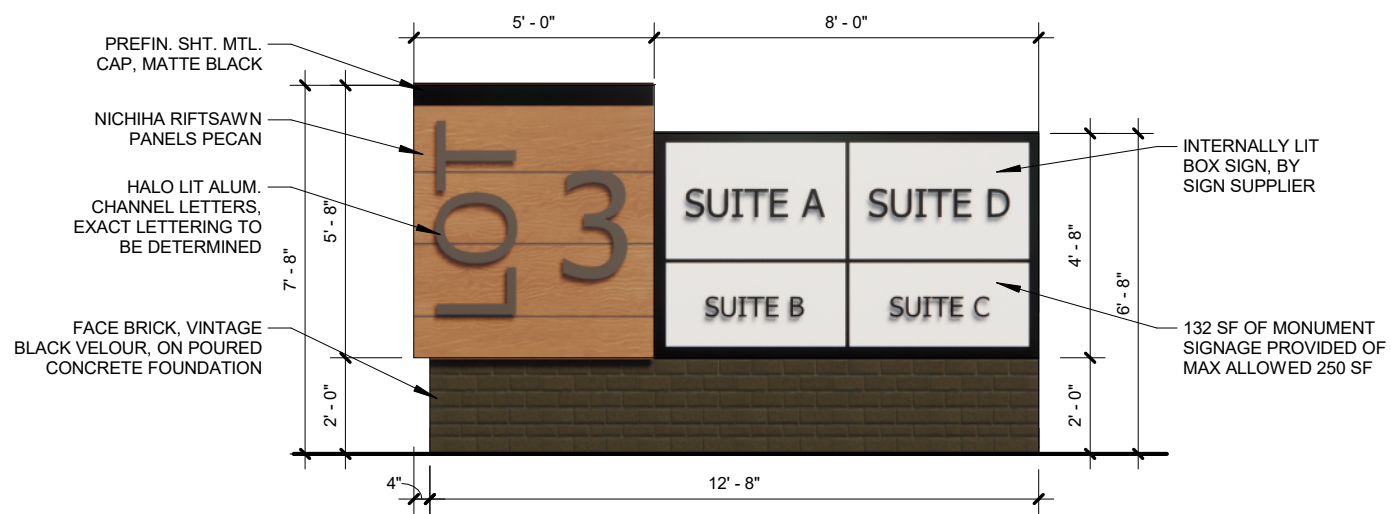


ENCLOSURE SIDE ELEVATION

SCALE: 1/4" = 1'-0"

ENCLOSURE FRONT ELEVATION

SCALE: 1/4" = 1'-0"



MONUMENT SIGN TYP. ELEVATION

SCALE: 1/4" = 1'-0"



DEPARTMENT OF COMMUNITY DEVELOPMENT

City of Cedar Falls
 220 Clay Street
 Cedar Falls, Iowa 50613
 Phone: 319-273-8600
 Fax: 319-268-5126
 www.cedarfalls.com

MEMORANDUM

Planning & Community Services Division

TO: Honorable Mayor Robert M. Green and City Council
FROM: Michelle Pezley, AICP, Planner III
DATE: November 6, 2023
SUBJECT: CDBG Rental Rehabilitation Project #3-23-695

Cedar Falls is a recipient of Community Development Block Grant (CDBG) funds that support several programs, including a Rental Rehabilitation to improve rental housing that is currently rented by Housing Choice Voucher (HCV or "Section 8") recipients, or is proposed to be made available to HCV recipients.

In September 2023, a bid was issued for Rental Rehabilitation project #3-23-693 for a property owned by Bartelt Rentals L.C., a property owner in good standing in the Cedar Falls Housing Authority's HCV program. The only contractor to submit a bid was Daniels Home Improvement & Construction Co. Base bid costs by line item are shown below.

Line Item	Scope of Work	Bidder's Cost
1	Replace existing basement door with new prehung door. Varnish or paint door and frame. Include latchset.	\$1,500.00
2	Replace the following windows with vinyl replacement windows (Crestline or equal).	
	Foundation - 3 windows, approx. 32" x 16" each. (Windows may need concrete laid in below them for correct size)	\$1,600.00
	Living Room - 2 windows	\$1,550.00
	Bedroom - 2 windows	\$1,550.00
	Office - 1 window	\$750.00
3	Remove three foundation windows including the two windows on the front corner of the house and block in with 8" concrete block.	\$1,650.00
4	Install the owner's window wells on the new foundation windows. Remove existing shutters from three front windows and install owners' shutters.	\$435.00
5	Replace the front steps with a set of precast concrete steps with two wrought iron handrails. Pour a concrete pad for the steps to set on. Remove and replace the concrete sidewalk from the front steps to the	\$4,850.00

	city sidewalk, same size as existing.	
6	Install gutters, gutter guards and downspouts on the house, include downspout extensions.	\$1,275.00
7	Lead Safe Work Practices - Interior site preparation and cleanup.	\$950.00
8	City permits.	\$273.00

Base Bid Total: \$16,383.00

While the cost of the project is higher than the \$14,730 estimate from INRCOG’s inspector, Dick Dewater, Mr. Dewater believes the price from Daniels Home Improvement is reasonable, especially considering theirs was the only bid. It has been challenging to get contractors to bid on these small rehabilitation projects, which must also meet CDBG program regulations. The bid is within the budget allocated in this year’s Annual Action Plan for the CDBG rental rehab program.

The assistance provided to Bartelt Rentals will be secured by a 5-year forgivable loan. If Bartelt Rentals continues to rent the unit to an HCV holder, filling any vacancy with another HCV holder as soon as is feasible, the loan will be forgiven after 5 years.

On their September 20, 2023, the Housing Commission recommends approval of the contract with Daniels Home Improvement and the agreement with Bartelt Rentals for project #3-23-693 at 915 W. 4th Street.

I will be happy to answer any questions the Council may have.

XC: Karen Howard, Planning and Community Services Manager
Melissa Denning, Community Services Supervisor

RENTAL REHABILITATION CONTRACT

This Contract made the day hereinafter set forth by and between Bartelt Rentals L.C., hereinafter referred to as the "Owner" and David Home Improvement, hereinafter referred to as the "Contractor."

Contractor Firm Name

WITNESSETH THAT:

WHEREAS, the Owner desires to engage the Contractor to perform certain work on the premises commonly known as 915 W. 4th Street, Cedar Falls, Iowa: and

WHEREAS, the said premises are located in the area designated as Project No. 3-23-695 of the Community Development Block Grant (CDBG) Rental Rehabilitation Program

WHEREAS, the Owner desires to utilize all services provided by the City in connection with the said project; and

WHEREAS, insofar as this Contract is concerned, the term "City" shall mean the City of Cedar Falls, Iowa acting through its Community Development Department, 220 Clay Street, Cedar Falls, Iowa 50613.

NOW, THEREFORE, the parties hereto do mutually agree as follows:

Section 1. Employment of Contractor: The Owner hereby engages the Contractor with the approval of the City to perform the services and supply the materials hereinafter set forth.

Section 2. Scope of Services: The Contractor shall perform all of the services and furnish all the material necessary to make the improvements described in the Contract for the aforesaid premises.

Section 3. Improvements: The improvements to be made and/or constructed by the Contractor are identified in in the Housing Rehabilitation Project Write Up referred to in Exhibit "A," attached hereto, made a part hereof and incorporated as a part of this Agreement. Contractor will also follow the City's Standard Specifications for Housing Rehabilitations adopted in September 2015 and available on the City's website or upon request.

Section 4. Subcontracting: The Contractor shall not be required to employ any subcontractor against whom he has a reasonable objection.

The Contractor agrees that he is as fully responsible to the City for the acts and omissions of his subcontractors and of persons either directly or indirectly employed by them, as he is for the acts and omissions of persons directly employed by him.

Nothing contained in the contract documents shall create any contractual relation between any subcontractor and the Owner.

Section 5. Equal Employment Opportunity: (Contracts subject to Executive Order 11246 and 11375). During the performance of this contract, the Contractor agrees as follows:

- (a) The Contractor will not discriminate against any employee or applicant for employment because of race, creed, color, sex, or national origin. The Contractor will take affirmative action to ensure that applicants employed, and that employees are treated during employment, without regard to their race, creed, color, sex, 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 of training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
- (b) The Contractor will, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to race, creed, color, sex, or national origin.
- (c) The Contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice, advising the labor union or workers' representative of the Contractor's commitments under Section 202 of Executive Orders 11246 and 11375, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- (d) The Contractor will comply with all provisions of Executive Orders 11246 and 11375, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- (e) The Contractor will furnish all information and reports required by Executive Orders 11246 and 11375, and by the rules, regulations, and orders of the Secretary of Labor of the Secretary of Housing and Urban Development pursuant thereto, and will permit access to his books, records, and accounts by the property owner, the Secretary of Housing and Urban 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 Contractor's noncompliance with the nondiscrimination clauses of this contract or with any of such rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the Contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Orders 11246 and 11375, and such sanctions may be imposed and remedies invoked as provided in Executive Orders 11246 and 11375, or by rules, regulations or order of the Secretary of Labor, or as otherwise provided by law.
- (g) The Contractor 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

RENTAL REHABILITATION CONTRACT

Project # 3-23-695

9/20/2023

issued pursuant to Section 204 of Executive Orders 11246 and 11375 so that such provisions will be binding upon each subcontractor or vendor. The Contractor will take such action with respect to any subcontractor or purchase order as the property owner may direct as a means of enforcing such provisions, including sanctions for noncompliance:

Provided, however, that, in the event the Contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the property owner, the Contractor may request the United States to enter into such litigation to protect the interests of the United States.

- (h) In the event that this contract exceeds \$10,000, the contractor then agrees to comply with all the requirements of Section 6002 of the Resource Conservation and Recovery Act (RCRA), as amended (42 U.S.C. 6962), including but not limited to the regulatory provisions of 40 CFR Part 247, and Executive Order 12873, as they apply to the procurement of the items designated in Subpart B of 40 CFR Part 247.

Section 6. Economic Opportunities for Section 3 Residents/Business Concerns: (Contracts subject to Section 3 Clause of the Housing and Urban Development Act of 1968, as amended by the Housing and Community Development Act of 1992). During the performance of this contract, the Contractor agrees as follows:

- (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,

RENTAL REHABILITATION CONTRACT

Project # 3-23-695

9/20/2023

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).
- (h) The contractor agrees to comply with Executive Order 11063, as amended by Executive Order 11375, as related to discrimination in housing.

Section 7. Time for Performance: The Contractor shall, upon acceptance of this Bid and submission of evidence of satisfactory insurance coverage, begin work within 20 days after a Notice to Proceed is delivered to the Contractor and shall be satisfactorily completed within 60 calendar days thereafter. Notwithstanding the aforesaid, the Contractor is excused from performance or delay if at any time in the progress of the work by any act of neglect of the Owner or the City or any employee of either, or by any separate Contractor employed by the Owner, or by changes ordered in the work, or by strikes, lockouts, fire, unusual delay in transportation, unavoidable casualties or any causes beyond the Contractor's control, or by delay authorized by the City, or by any cause which the City shall decide to justify the delay, then the time of completion shall be extended for such reasonable time as the City may decide. When the work has been fully completed, approved by the City, and all waivers and releases of liens required by the City are submitted, final payment shall be made to the Contractor by the City.

Section 8. Insurance: The Contractor shall maintain such insurance as will protect him from claims under Workmen's Compensation Acts and other employee benefits acts, from claims for damages to property which may arise both out of and during operations under this contract, whether such operations be by himself or by any subcontractor or anyone directly or indirectly employed by either of them. Commercial general liability insurance coverage shall be written on an "occurrence" basis. The CGL policy shall have a minimum coverage of \$1,000,000 million per occurrence and \$2,000,000 million aggregate. The Contractor shall save the Owner harmless from damages arising out of the work set forth therein. Before commencing work, Contractor shall furnish the City with certificates showing that the above insurance is in force. If any such insurance is due to expire during the construction period, the Contractor shall not permit the coverage to lapse and new certificates shall be furnished to the City.

Section 9. Changes in the Work: No modification of this Contract shall be made except in written change order signed by the Contractor and Owner, and approved by the City.

Section 10. Releases of Liens: The Contractor shall submit to the City a release of all mechanics

RENTAL REHABILITATION CONTRACT

Project # 3-23-695

9/20/2023

and material liens prior to final payment of the consideration set forth hereafter.

Section 11. Compensation: The City agrees to compensate the Contractor \$16,383.00 for the services and the materials to be provided herein.
(Base Bid Total)

Section 12. Payment for Completed Work or Materials Ordered: The Contractor will be paid all but ten percent (10%) of the contract price after the work is satisfactorily completed. This 10% of contract price will be held for thirty (30) days after the date of the final certification of completion. Upon request of the Contractor and with approval of the City, progress payments may be made. Progress payments shall not exceed 90% of the value of the work satisfactorily completed. Payments due the Contractor will be paid within 30 days after the City receives the Contractor's invoice and satisfactory release of liens of claims for liens by subcontractors, laborers, and material suppliers for completed work or installed materials. The City may reimburse the Contractor for materials included on Exhibit A that are ordered and paid for by the Contractor, at any time after this Contract is approved by the City upon providing an invoice.

Section 13. Provision for the Owner: Owner will permit the Contractor to use at no cost existing utilities such as light, heat, power, and water necessary to the carrying out and completion of the work. Further, Owner will cooperate with the Contractor to facilitate the performance of the work, including the removal and replacement of rugs, covering and furniture as necessary. The Owner is prohibited from doing any work or hiring any person to do any work to the Owner's home or property at any time prior to the date of final inspection for this project that will interfere with or adversely impact the Contractor's scope of work, with the exception of emergency repairs. The Owner shall notify the City and Contractor in advance regarding any emergency work or repairs that are to be done, and no such emergency work or repairs shall be done without the approval of the City and the Contractor.

Section 14. Occupancy Provision: The premises are to be occupied (unless otherwise notified by the City) during the course of the construction work.

Section 15. Condition of Premises: Contractor agrees to keep the premises clean and orderly during the course of the work and remove all debris at the completion of the work. Materials and equipment that have been removed and replaced as part of the work shall belong to the Contractor unless stated otherwise.

Section 16. Interest of Housing Commission and Local Public Officials. No members of the Housing Commission of the City who exercises any functions or responsibilities, and no member of the City Council of the City of Cedar Falls shall have any interest, direct or indirect, in this contract.

Section 17. Disputes: Disputes or claims pertaining to the Project Specifications, Drawings (if applicable), Standard Specifications for Housing Rehabilitations adopted in September 2015, or workmanship will be mediated by the City, and a written determination of finding will be provided to the Owner and Contractor. If any interested party desires to contest such finding, a written request for an appeal hearing shall be submitted to the City representative, who shall set a date for such hearing with

RENTAL REHABILITATION CONTRACT

Project # 3-23-695

9/20/2023

the Housing Commission. The Commission will then hold an appeal hearing and make a determination of resolution in writing to both parties. Should either party contest the decision, a request to appeal may be made to the Mayor. The Mayor will then ask the City Council to make the determination of resolution. The decision of the City Council shall be final and binding on all interested parties.

Any binding provisions between the Owner and Contractor shall be set forth in this Contract; the City shall not become involved in a dispute between the Owner and the Contractor arising from work performed outside this Contract.

Section 18. Workmanship: The work provided hereunder by the Contractor shall be executed as directed by the City's Standard Specifications for Housing Rehabilitations adopted in September 2015 (available on the City's website or upon request) and in the most sound, workmanlike and substantial manner, and all materials used in the construction, rehabilitation, renovating, remodeling, and improving shall be new unless otherwise expressly set forth in the specifications.

Section 19. Engineering Surveys, Permits, Fees, and Licensing: The Contractor shall furnish all engineering surveys as required unless otherwise specified. The Contractor shall furnish all permits and licenses for the authorization to execute said work and pay all fees incidental to acquiring same. The contractor shall meet all local licensing requirements.

Section 20. Inspection of Work: The City shall at all times have access to the work. If the specifications, plans, instructions, laws, ordinances, City Standards, or any public authority requires any work to be specifically inspected, tested or approved, the Contractor shall give the City timely notice of its readiness for inspection. Inspections by the City shall be promptly made. If any work should be covered up without approval or consent of the City, it must, if required by the City, be uncovered for examination at the Contractor's expense. If such work should be found not in accordance with this contract, including incorporated plans and specifications, the Contractor shall pay such costs; provided, however, if the Contractor can show that the defect was not caused by him or his subcontractors, then in that event, the Owner shall pay the cost of remedying such work.

Section 21. Defects after Completion: Any defects that appear within one (1) year from the completion of the work and arise out of the defective or improper materials or workmanship will upon the direction of the City be corrected and made good by the Contractor at his own expense.

Section 22. Approval by City: This Agreement must be approved by the City before it becomes effective.

Section 23. Nonliability of the City and Indemnification: The parties hereto agree to hold the City harmless and to indemnify the City for any damages concerning the undertaking and carrying out of this Contract.

Section 24. Default: In the case of default by the Contractor, the City may procure the articles of services from other sources and hold the Contractor responsible for any excess cost occasioned thereby.

RENTAL REHABILITATION CONTRACT

Project # 3-23-695

9/20/2023

Section 25. Termination: In case the Contractor fails to furnish materials or execute work in accordance with the provisions of this Contract, or fails to proceed with or complete the work within the time limit specified in this Contract, or if the provisions of the Contract are otherwise violated by the Contractor, then in any case, upon ten (10) days' written notice to the contractor, the City shall have the right to declare the Contractor in default in the performance of these obligations under the Contract. Said notice shall contain the reason for the City's intent to declare Contractor at fault and unless within ten (10) days after service of said notice, the violation shall cease or satisfactory arrangements shall be made for its correction, the Contractor, by written notice from the City may be declared in default and his right to proceed under the Contract terminated. In the event the Contractor is thus declared to be in default, the City will proceed to have the work completed, shall apply the cost of having the work completed any money due the Contractor under the contract, and Contractor shall be responsible for any damages resulting to Owner by reason of default.

Section 26. Notices: Notices to be given by Owner or City to Contractor shall be considered given for the purpose of this Agreement when provided via electronic mail or when deposited in regular mail to the Contractor at the address listed below.

Section 27. Condition for Validity of Agreement: This Contract is contingent upon the receipt by the Owner of a Grant or Loan in an amount sufficient to cover the cost of the rehabilitation work described herein. If the Grant or Loan is not approved, this Contract is null and void.

Section 28. Prohibition Against "Kick-Backs": The Contractor agrees that he has not and will not give up any part of the compensation to which he is entitled under this contract for the purpose of being awarded the contract; further, the Contractor agrees that he will not induce any person employed by him to give the Contractor any part of any compensation owed the employee for work done pursuant to this contract.

Section 29. Other Federal Requirements:

- (a) Access and Maintenance of Records. For projects utilizing CDBG funds, the contractor must maintain all required records for five years after final payments are made and all other pending matters are closed. At any time during normal business hours and as frequently as is deemed necessary, the contractor shall make available to 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.
- (b) Civil Rights. For all CDBG-funded projects, the Contractor must comply with the following laws and regulations:
 - Title VI of the Civil Rights Act of 1964 (P.L. 88-352). States that no person may be excluded from participation in, denied the benefits of, or subjected to discrimination under any program or activity receiving Federal financial assistance on the basis of race, color, or national origin.
 - Title VIII of the Civil Rights Act of 1968 (Fair Housing Act), as amended.
 - Iowa Civil Rights Act of 1965. This Act mirrors the Federal Civil Rights Act.
 - Section 109 of Title I of the Housing and Community Development Act of 1974, as amended (42 U.S.C. 5309). Provides that no person shall be excluded from participation in, denied the benefits of, or subjected to discrimination on the basis of race, color, national origin, sex, age, or handicap under any program or activity funded in part or in whole under

RENTAL REHABILITATION CONTRACT

Project # 3-23-695

9/20/2023

Title I of the Act.

- The Age Discrimination Act of 1975, as amended (42 U.S.C. 1601 et seq.) Provides that no person on the basis of age, be excluded from participation in, be denied the benefits of or be subjected to discrimination under any program or activity receiving Federal financial assistance.
- Section 504 of the Rehabilitation Act of 1973, as amended (P.L. 93-112, 29 U.S.C. 794). Provides that no otherwise qualified individual shall solely by reason of his/her handicap be excluded from participation in, be denied the benefits of, or be discriminated against under any program or activity receiving Federal financial assistance.
- Americans with Disabilities Act (P.L. 101-336, 42 U.S.C. 12101-12213). Provides comprehensive civil rights to individuals with disabilities in the areas of employment, public accommodations, state and local government services, and telecommunications.

- (c) All contracts utilizing CDBG funds must contain the following certification concerning restriction of lobbying:

"The Recipient certifies, to the best of his or her knowledge and belief, that:

- i. 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 an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- ii. 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.
- iii. The Recipient shall require that the language of this certification 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.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure."

RENTAL REHABILITATION CONTRACT
Project # 3-23-695
9/20/2023

CONTRACTOR

ACCEPTANCE BY OWNER(S)

Daniels Home Improvement
Contractor Firm Name

Bartelt Rentals L.C.

3359 Bristol Road
Contractor's Address

Owner(s) Name

303 Pearl Street

Waters, Iowa - 50701
City, State, Zip

Owner's Address

Cedar Falls, IA 50613

[Signature]
Signature of Contractor

City, State, Zip

Wayne Bartelt
Owner's Signature: Wayne Bartelt

10/23/2023
Date of Acceptance

10/25/2023
Date of Acceptance

CITY OF CEDAR FALLS, IOWA

By: _____
Rob Green, Mayor

ATTEST:

By: _____
Jacqueline Danielsens, CMC, City Clerk

Exhibit B
FEDERAL REGULATIONS PROHIBITING USE OF
LEAD-BASED PAINT AND ELIMINATION OF
LEAD-BASED PAINT HAZARD

Part I: Prohibition of Lead-Based Paint Usage

A. Definition:

"Lead-based paint" means any paint containing more than one percent (1%) lead by weight (calculated as lead metal) in the total nonvolatile content of liquid paints or in the dried film of paint already applied.

B. Applicable Surfaces:

Applicable surfaces means all interior surfaces and those exterior surfaces, such as stairs, decks, porches, railings, windows, and doors which are readily accessible to children under seven (7) years of age.

Part II: Elimination of Lead-Based Paint Hazard

A. Procedure:

All defective paint conditions shall be assumed to involve lead-based paint and thus to constitute health hazards that must be corrected unless testing shows that lead is not present in the paint at a level above 1.0 percent.

B. Treatment:

Particular care shall be taken to correct conditions of cracking, scaling, peeling and loose paint on walls, ceilings, doors, windows, trim, stairs, railings, cabinets and piping. All such surfaces shall be thoroughly washed, scraped or wire brushed so as to remove all cracking, scaling, peeling and loose paint before repainting. As a minimum, these surfaces must receive two (2) coats of a suitable nonlead-based paint. Where it is infeasible to control or correct the cracking, scaling, peeling or loosening of the lead-based paint and the film integrity of the treated surfaces cannot be maintained, the paint on these surfaces shall be removed or covered with material such as hardboard, plywood, drywall, plaster, or other suitable material.

Part III: The Contractor will comply with all applicable regulations in 24 C.F.R. Part 35 pertaining to requirements for notification, evaluation and reduction of lead-based paint hazards in federally owned residential properties and housing receiving federal assistance.

Exhibit A: CDBG Rental Rehabilitation Scope of Work
 Wayne Bartelt - Bartelt Rentals L.C. (319) 939-0756
 915 W. 4th Street
 Cedar Falls, IA 50613

Line Item	Scope of Work	Rehab Manual Section	Bidder's Cost
INTERIOR			
1	Replace existing basement door with new prehung door. Varnish or paint door and frame. Include latchset. Requires Lead Safe Work Practices	1200.5	\$ 1,500.00
EXTERIOR			
	Replace the following windows with vinyl replacement windows (Crestline or equal). Requires Lead Safe Work Practices	900.512	
2	Foundation - 3 windows, approx. 32" x 16" each. (Windows may need concrete laid in below them for correct size)		\$ 1,600.00
	Living Room - 2 windows		\$ 1,550.00
	Bedroom - 2 windows		\$ 1,550.00
	Office - 1 window		\$ 750.00
3	Remove three foundation windows including the two windows on the front corner of the house and block in with 8" concrete block.	400.1	\$ 1,650.00
4	Install the owner's window wells on the new foundation windows. Remove existing shutters from three front windows and install owners' shutters. Requires Lead Safe Work Practices		\$ 435.00
5	Replace the front steps with a set of precast concrete steps with two wrought iron handrails. Pour a concrete pad for the steps to set on. Remove and replace the concrete sidewalk from the front steps to the city sidewalk, same size as existing.	300.2	\$ 4,850.00
6	Install gutters, gutter guards and downspouts on the house, include downspout extensions.	200.2	\$ 1,275.00

Cont'd on next page→

		OTHER	
7	Lead Safe Work Practices - Interior site preparation and cleanup.	\$	950.00
8	City permits.	\$	273.00

Bidder's Cost: \$ **16,383.00**

Hard Costs \$ 15,433.00

Lead Hazard Reduction Costs \$ 950.00

Exterior paint on trim is NOT lead-based as confirmed by testing. However, the exterior shutters were not tested, and interior IS presumed to contain lead-based paint; therefore certain items are noted where the disturbance of lead paint is expected. ONLY PERSONS WHO HAVE BEEN TRAINED AND CERTIFIED MAY CONDUCT WORK FOR THE LINE ITEMS SPECIFIED.

Lead safe work practices include but may not be limited to:

- Protecting occupants by informing them of times and locations of lead hazard reduction activities in advance of such work, so that special alternative housing arrangements can be made prior to safe lead clearance testing, if required.
- Preparing worksite by having all necessary material and labor to do the work in a safe, efficient manner that will not unnecessarily delay completion and clearance testing if required.
- Control and contain all paint chips, dust and residue by laying down tarps and completely sealing off affected rooms.
- Disposing of lead paint chips, dust and residue as required by landfill.

FORGIVABLE LOAN AGREEMENT
CDBG RENTAL REHABILITATION PROGRAM

Account No. 3-23-695 Amount \$ 16,383.00

Owner Name Bartelt Rentals, L.C. Date 10/25/2023

Address of Property 915 W. 4th Street, Cedar Falls, IA 50613

Legal Description of Property: Lot No. Five (5) in Block No. Six (6) in A. Mullarky's Addition to Cedar Falls, Iowa.

WHEREAS, the City of Cedar Falls, Iowa (the "City"), participates in the federal Community Development Block Grant ("CDBG") Program; and

WHEREAS, as part of the CDBG Program, the City provides forgivable loans for the purpose of funding qualified improvements to property that is or will be leased to individuals who have a Housing Choice Voucher ("HCV") under federal housing assistance programs; and

WHEREAS, the City has determined that the above-named owner ("Owner") has proposed qualified improvements to the property described above ("Property") under the City's CDBG program and in compliance with CDBG laws, regulations and rules; and

WHEREAS, the Owner must agree to certain conditions for receipt of the forgivable loan and that such conditions be reduced to writing; and

WHEREAS, the property to be benefited by the forgivable loan must be subject to encumbrance to secure repayment of the loan in the event that the loan is not forgiven.

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

1. Recitals, Exhibits Incorporated. The foregoing recitals and identifying information above as well as Exhibits attached are hereby made part of this Agreement by this reference as if fully set forth herein.

2. Repair Contract. The City agrees to pay the amount stated above to the contractor who completes the qualified improvements under the terms of a Repair Contract between the City, the contractor, and the Owner. Owner agrees to execute contemporaneously herewith a Repair Contract in the form attached as Exhibit A.

3. Payment by City is a Loan. Owner agrees that payment by the City under the Repair Contract is a loan, that such payment is made on Owner's behalf, that such payment is solely for the benefit of Owner, and Owner further agrees that Owner is solely responsible for repayment to the City, if required, to the extent called for in this Agreement.

4. Interest Free Loan. The forgivable loan described in this Agreement shall not bear interest.

5. Forgivable Loan; Term of Affordability. The forgivable loan described in this Agreement shall be forgiven in its entirety if Owner leases the Property to an HCV holder throughout the Term of Affordability. The "Term of Affordability" is defined for purposes of this Agreement as beginning on the Commencement Date and ending on the last day of the Sixtieth (60th) month thereafter.

a. If Owner is already leasing to an HCV holder at the time of application for the forgivable loan herein, the Commencement Date shall be the date of final disbursement of CBDG funds for the approved improvements to the Property.

b. If Owner is not already leasing to an HCV holder at the time of application for the forgivable loan herein, the Commencement Date shall be the first date of the lease to an HCV holder after the approved improvements to the Property have been completed; provided, however, that the Property must be leased to an HCV holder within Ninety (90) days after approved property improvement completion.

6. Vacated Property. If the HCV holder vacates the Property for any reason during the Term of Affordability, the Owner shall reserve the Property for another HCV holder and must make every reasonable effort to lease the Property to another HCV holder as soon as feasible thereafter. If the Property is leased to another HCV holder within Ninety (90) days of vacancy, the Term of Affordability shall not be extended. If the Property is not leased to another HCV holder within Ninety (90) days of vacancy, the Term of Affordability shall be extended for a period equal to the amount of time beyond Ninety (90) days that the property remained vacant. However, any vacancy greater than One Hundred Twenty (120) days shall be considered a permanent vacancy and the loan herein shall be repaid according to the schedule set forth in Paragraph 8 below.

7. Sale or Transfer of Property; Non-HCV Holder Lease; Permanent Vacancy. If, during the Term of Affordability, the Owner sells or transfers the Property, whether voluntarily or involuntarily, or if the Owner leases the Property to a non-HCV holder, or if the Property is vacant on a cumulative basis for more than One Hundred Twenty (120) days during the Term of Affordability, then the Owner shall repay the loan according to the schedule set forth in Paragraph 8 below. Notwithstanding the above, if sale or transfer or permanent vacancy of the Property occurs as a result of the death or serious illness of the Owner, or damage to or destruction of the Property through no fault of the Owner that makes the Property uninhabitable, repayment of the forgivable loan herein shall not be required.

8. Loan Repayment Schedule. If the Property is sold or transferred, or leased to a non-HCV holder, or becomes permanently vacant during the Term of Affordability (collectively, "Repayment Event"), the loan herein shall be repaid within Twenty (20) days of demand therefore by the City, according to the following schedule:

a. If a Repayment Event occurs within twelve (12) months of the Commencement Date of the Term of Affordability, one hundred (100) percent of the loan amount shall be due and payable to the City;

b. If a Repayment Event occurs between the 13th and 24th month after the Commencement Date of the Term of Affordability, Eighty (80) percent of the loan shall be due and payable to the City;

c. If a Repayment Event occurs between the 25th and 36th month after the Commencement Date of the Term of Affordability, Sixty (60) percent of the amount of the loan shall be due and payable to the City;

d. If a Repayment Event occurs between the 37th month and 48th month after the Commencement Date of the Term of Affordability, Forty (40) percent of the loan amount shall be due and payable to the City;

e. If a Repayment Event occurs Between the 49th and 60th month after the Commencement Date of the Term of Affordability, including any extensions to the Term of Affordability, Twenty (20) percent of the loan amount shall be due and payable to the City.

f. If no Repayment Event occurs during the Term of Affordability, including any extensions thereof, the loan herein shall not be required to be repaid and shall be considered forgiven as of the end of the Term of Affordability and any extensions thereof.

9. Mortgage. Owner agrees to execute contemporaneously herewith a mortgage in the form attached hereto as Exhibit B as collateral for the forgivable loan herein. Such mortgage shall be recorded at Owner's cost.

10. Loan Does Not Exceed 50% of Assessed Value. Owner hereby certifies and represents that the amount of loan stated above does not exceed Fifty (50) percent of the Black Hawk County Auditor's assessed value of the Property, unless an approved exception applies, such as the Property is listed or designated by an appropriate authority as a landmark or located within an historic district.

11. Loan Does not Exceed Equity in Property. Owner hereby certifies and represents that the amount of the loan stated above does not exceed the difference between the combined unpaid balance of all purchase money loans on the Property and the fair market value of the Property after approved improvements are completed.

12. Taxes. Owner shall be solely responsible for federal and/or state income taxes payable as a result of any loan amounts that are forgiven.

13. No Assignment. This Agreement may not be assigned without the prior written consent of the City. Any approved assignment must include an assumption by assignee of all duties and obligations under this Agreement.

14. Subordination. The forgivable loan herein shall be subject to and subordinated to any purchase money loan for the Property.

15. Termination of Restrictions. In the event of foreclosure or deed in lieu of foreclosure of the Property, any provisions herein restricting leasing of the Property to HCV holders shall be of no further effect and any subsequent owner after foreclosure shall take title to the Property free and clear of such restriction.

16. Amendment. This Agreement may not be modified or amended except in writing and signed by the parties hereto.

17. Governing Body: This Agreement shall not be effective unless and until approved by the City Council of the City.

18. Successors and Assigns. This Agreement is binding upon the approved assigns and successors of the parties.

19. Integration. This Agreement constitutes the entire understanding of the parties, and supersedes any previous understandings between the parties with respect to the matters addressed herein.

20. Governing Law. The construction and performance of this Agreement shall be governed by the laws of the State of Iowa, regardless of choice of law principles.

21. Notice. Any notices given pursuant to this Agreement shall be in writing and shall either be personally delivered, emailed, or sent by ordinary mail to:

Bartelt Rentals, L.C., 303 Pearl Street, Cedar Falls, IA 50613

City of Cedar Falls, 220 Clay Street, Cedar Falls, IA 50613

22. Invalid Provisions. If any provision of this Agreement is held to be illegal, invalid or unenforceable under present or future laws, then such provision shall be fully severable and this Agreement shall be construed and enforced as if such illegal, invalid or unenforceable provision had never comprised a part of this Agreement, and the remaining provisions shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the day and year above first written.

(Signature lines)

THE CITY OF CEDAR FALLS, IOWA

By: _____
Robert M. Green, Mayor

ATTEST:

Jacqueline Danielsens, MMC, City Clerk

OWNER:
Bartelt Rentals L.C.

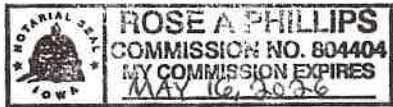
By: Wayne Bartelt
Wayne Bartelt, Owner, Bartelt Rentals, L.C.

STATE OF IOWA)

) ss:

COUNTY OF BLACK HAWK)

This instrument was acknowledged before me on the 25th day of October, 2023,
by Wayne Bartelt, Owner of Bartelt Rentals, L.C.



Rose A Phillips
Notary Public in and for the State of Iowa

**REAL ESTATE MORTGAGE
CITY OF CEDAR FALLS
RENTAL HOUSING REHABILITATION PROGRAM**

1. GRANT OF MORTGAGE AND SECURITY INTEREST For valuable consideration, on _____, 2023, BARTELT RENTALS L.C., (the "Mortgagor"), hereby grant, mortgage and convey to the City of Cedar Falls, Iowa (the "Mortgagee") a security interest in all of the following described property:

- a. LAND AND BUILDINGS situated in Black Hawk County, Iowa (the "Land"); at **915 W. 4th Street, Cedar Falls, Iowa 50613**, and legally described as:

Lot No. Five (5) in Block No. Six (6) in A. Mullarky's Addition to Cedar Falls, Iowa

and all buildings, structures and improvements now standing or at any time hereafter constructed or placed upon the Land (the "Buildings"), including all hereditaments, easements, appurtenances, riparian rights, mineral rights, water rights, rights in and to the lands lying in streets, alleys and roads adjoining the land, estates and other rights and interests now or hereafter belonging to or in any way pertaining to the Land (the Land, Buildings and all of such rights and interests are collectively referred to as the ("*Mortgaged Property*").

- b. PERSONAL PROPERTY. All fixtures and other personal property integrally belonging to, or hereafter becoming an integral part of the Land or Buildings, whether attached or detached, including but not limited to, light fixtures, shades, rods, blinds, Venetian blinds, awnings, storm windows, screens, linoleum, water softeners, automatic heating and air-conditioning equipment and all proceeds, products, increase, issue, accessions, attachments, accessories, parts, additions, repairs. Replacements and substitutes of, to, and for the foregoing the ("*Personal Property*").
- c. REVENUES AND INCOME. All rents, issues, profits, leases, condemnation awards and insurance proceeds now or hereafter arising from the ownership, occupancy or use of the Land, Buildings and Personal Property, or any part thereof (the "*Revenues and Income*").

TO HAVE AND TO HOLD the Land, Buildings, Personal Property and Revenues and Income (collectively called "*Mortgaged Property*"), together with all privileges, hereditament thereunto now or hereafter belonging, or in any way appertaining and the products and proceeds thereof, unto Mortgagee, its successors and assigns.

2. OBLIGATIONS This Mortgage secures the following (hereinafter collectively referred to as the "*Obligations*")::

- a. The payment of the loan made by Mortgagee to Bartelt Rentals L.C. evidenced by a Repair Contract Agreement (the "*Agreement*") dated 2023 in the principal amount of **\$ 16,383.00 (Sixteen thousand three hundred eighty-three dollars)** (the "*Loan*"); and
- b. All other obligations of Mortgagors to Mortgagee, now existing or hereafter arising, whether direct or indirect, contingent or absolute and whether as maker or surety, including, but not limited to, future advances and amounts advanced and expenses incurred by Mortgagee pursuant to this Mortgage.

c. Term of Affordability. The Mortgagors shall comply with the terms of the Agreement and this Mortgage for a term of Five (5) years from the Commencement Date as defined in the Agreement (the “*Term of Affordability*”), and if complied with, the original Loan amount shall be forgiven in its entirety.

d. Ownership Requirement; HCV Holder Requirement; Vacancy; Loan Recapture. The Mortgagors shall own the Mortgaged Property, shall lease the Mortgaged Property to HCV Holders only, and the Mortgaged Property shall not be permanently vacated. The Mortgagors shall notify the Mortgagee if any of the following events occurs prior to the end of the Term of Affordability: if any Mortgagor sells, abandons or otherwise transfers the Mortgaged Property, whether voluntarily or involuntarily, or leases the Mortgaged Property to a non-HCV Holder, or the Mortgaged Property is vacant for a cumulative period exceeding 120 days (“*Repayment Event*”).

The original Loan amount shall be forgiven according to the following schedule:

- I. If a Repayment Event occurs within twelve (12) months of the Commencement Date of the Term of Affordability, one hundred (100) percent of the loan amount shall be due and payable to the City;
- II. If a Repayment Event occurs between the 13th and 24th month after the Commencement Date of the Term of Affordability, Eighty (80) percent of the loan shall be due and payable to the City;
- III. If a Repayment Event occurs between the 25th and 36th month after the Commencement Date of the Term of Affordability, Sixty (60) percent of the amount of the loan shall be due and payable to the City;
- IV. If a Repayment Event occurs between the 37th month and 48th month after the Commencement Date of the Term of Affordability, Forty (40) percent of the loan amount shall be due and payable to the City;
- V. If a Repayment Event occurs Between the 49th and 60th month after the Commencement Date of the Term of Affordability, including any extensions to the Term of Affordability, Twenty (20) percent of the loan amount shall be due and payable to the City.
- VI. If no Repayment Event occurs during the Term of Affordability, including any extensions thereof, the loan herein shall not be required to be repaid and shall be considered forgiven as of the end of the Term of Affordability and any extensions thereof.

Any Loan amount not forgiven according to this schedule shall be considered the “*Recapture Amount.*” If, during the Term of Affordability, any Repayment Event occurs, mortgagor shall pay immediately to the Mortgagee the entire Recapture Amount.

3. REPRESENTATIONS AND WARRANTIES OF MORTGAGORS. Mortgagors represent, warrant and covenant to Mortgagee that (i) Mortgagors hold clear title to the Mortgaged Property and title in fee simple in the Land; (ii) Mortgagors have the right, power and authority to execute this Mortgage and to mortgage, and grant a security interest in the Mortgaged Property; (iii) the Mortgaged Property is free and clear of all liens and encumbrances, except for real estate taxes not yet delinquent and except as otherwise stated in subparagraph 1a. herein; (iv) Mortgagors will warrant and defend title to the Mortgaged Property and the lien and priority of this Mortgage against all claims and demands of all persons, whether now existing or hereafter arising; and (v) all buildings and improvements now or hereafter located on the Land are, or will be, located entirely within the boundaries of the Land. (vi) Mortgagor not acting, directly or indirectly, for or on behalf of any person, group, entity or nation named by any Executive Order of the United States Treasury Department as a terrorist, “Specially Designated National and Blocked Person”

or any other banned or blocked person, entity, nation or transaction pursuant to any law, order, rule or regulation that is enforced or administered by the Office of Foreign Assets Control; and are not engaged in this transaction, directly or indirectly on behalf of, or instigating or facilitating this transaction, directly or indirectly on behalf of, any such person, group, entity or nation. Mortgagor hereby agrees to defend, indemnify and hold harmless the other party from and against any and all claims, damages, losses, risks, liabilities and expenses (including attorney's fees and costs) arising from or related to any breach of the foregoing certification.

4. PAYMENT AND PERFORMANCE OF THE OBLIGATIONS. Mortgagors will pay all amounts payable under the Obligations in accordance with the terms of the Obligations when and as due and will timely perform all other obligations of Mortgagors under the Obligations. The provisions of the Obligations are hereby incorporated by reference into this Mortgage as if fully set forth herein.

5. TAXES. Mortgagors shall pay each installment of all taxes and special assessments of every kind, now or hereafter levied against the Mortgaged Property before the same become delinquent, without notice or demand, and shall deliver to Mortgagee proof of such payment within fifteen (15) days after the date in which such tax or assessment becomes delinquent.

6. LIENS. Mortgagors shall not create, incur or suffer to exist any lien, encumbrance, security interest or charge on the Mortgaged Property or any part thereof which might or could be held to be equal or prior to the lien of this Mortgage, other than the lien of current real estate taxes and installments of special assessments with respect to which no penalty is yet payable. Mortgagors shall pay, when due, the claims of all persons supplying labor or materials to or in connection with the Mortgaged Property.

7. COMPLIANCE WITH LAWS. Mortgagors shall comply with all present and future statutes, laws, rules, orders, regulations and ordinances affecting the Mortgaged Property, any part thereof or the use thereof.

8. PERMITTED CONTESTS. Mortgagors shall not be required to (i) pay any tax, assessment or other charge referred to in paragraph 5 hereof, (ii) discharge or remove any lien, encumbrance or charge referred to in paragraph 6 hereof, or (iii) comply with any statute, law, rule, regulation or ordinance referred to in paragraph 7 hereof, so long as mortgagors shall contest, in good faith, the existence, amount or the validity thereof, the amount of damages caused thereby or the extent of Mortgagors' liability therefor, by appropriate proceedings which shall operate during the pendency thereof to prevent (A) the collection of, or other realization upon the tax, assessment, charge or lien, encumbrances or charge so contested, (B) the sale, forfeiture or loss of the Mortgaged Property or any part thereof, and (C) any interference with the use or occupancy of the Mortgaged Property or any part thereof. Mortgagors shall give prompt written notice to Mortgagee of the commencement of any contest referred to in this paragraph 8.

9. CARE OF PROPERTY. Mortgagors shall take good care of the Mortgaged Property; shall keep the Buildings and Personal Property now or later placed upon the Mortgaged Property in good and reasonable repair and shall not injure, destroy or remove either the Buildings or Personal Property during the term of this Mortgage. Mortgagors shall not make any material alteration to the Mortgaged Property without the prior written consent of Mortgagee.

10. INSURANCE.

a. **RISKS TO BE INSURED.** Mortgagors, at their sole cost and expense, shall maintain insurance on the Buildings and other improvements now existing or hereafter erected on the Land and on the Personal Property included in the Mortgaged Property against loss by fire, extended coverage perils and such other hazards as Mortgagee may from time to time require, such insurance to have a "Replacement Cost" endorsement attached thereto, with the amount of the insurance at least equal to the balance of the Obligations. At Mortgagors' option, such policy may have a coinsurance clause of not less than 90% of replacement cost provided the policy contains an appropriate form of cost escalation endorsement. Mortgagors will at their sole cost and expense, from time to time, and at any time at the request of Mortgagee, provide Mortgagee with evidence

satisfactory to Mortgagee of the replacement cost of Mortgaged Property. Mortgagors will maintain such other insurance as Mortgagee may reasonably require.

b. **POLICY PROVISIONS.** All insurance policies and renewals thereof maintained by Mortgagors pursuant to this Mortgage shall be written by an insurance carrier satisfactory to Mortgagee, be payable to the parties as their interest may appear, contain a standard or union-type loss payable clause in favor of Mortgagee, contain an agreement of the insurer that it will not amend, modify or cancel the policy except after thirty (30) days prior written notice to Mortgagee, and be reasonably satisfactory to Mortgagee in all other respects.

c. **DELIVERY OF POLICY OR CERTIFICATE.** If requested by Mortgagee, Mortgagors will deliver to Mortgagee original policies satisfactory to Mortgagee evidencing the insurance which is required under this Mortgage, and Mortgagors shall promptly furnish to Mortgagee all renewal notices and, upon request of Mortgagee, evidence of payment thereof. At least ten (10) days prior to the expiration date of a required policy, Mortgagors shall deliver to Mortgagee a renewal policy in form satisfactory to Mortgagee.

d. **ASSIGNMENT OF POLICY.** If the Mortgaged Property is sold at a foreclosure sale or if Mortgagee shall acquire title to the Mortgaged Property, Mortgagee shall have all of the right, title and interest of Mortgagors in and to any insurance policies required hereunder, and the unearned premiums thereon, and in and to the proceeds thereof resulting from any damage to the Mortgaged Property prior to such sale or acquisition.

e. **NOTICE OF DAMAGE OR DESTRUCTION; ADJUSTING LOSS.** If the Mortgaged Property or any part thereof shall be damaged or destroyed by fire or other casualty, Mortgagors will, within five (5) calendar days after the occurrence of such damage or destruction, give written notice thereof to the insurance carrier and to Mortgagee and will not adjust any damage or loss which is estimated by Mortgagee in good faith to exceed \$25,000 unless Mortgagee shall have joined in or concurred with such adjustment; but if there has been no adjustment of any such damage or loss within four (4) months from the date of occurrence thereof and if an Event of Default shall exist at the end of such four (4) month period or at any time thereafter, Mortgagee may alone make proof of loss, adjust and compromise any claim under the policies, and appear in and prosecute any action arising from such policies. In connection therewith, Mortgagors do hereby irrevocably authorize, empower and appoint Mortgagee as attorney-in-fact for Mortgagor (which appointment is coupled with an interest) to do any and all of the foregoing in the name and on behalf of Mortgagors.

f. **APPLICATION OF INSURANCE PROCEEDS.** All sums paid under any insurance policy required by this Mortgage shall be paid to Mortgagee, which shall, at its option, apply the same (after first deducting therefrom Mortgagee's expenses incurred in collecting the same including but not limited to reasonable attorney's fees) to the reduction of the Obligations or to the payment of the restoration, repair, replacement or rebuilding of Mortgaged Property that is damaged or destroyed in such manner as Mortgagee shall determine and secondly to the reduction of the Obligations. Any application of insurance proceeds to principal of the Obligations shall not extend or postpone the due date of the installments payable under the Obligations or change the amount of such installments.

g. **REIMBURSEMENT OF MORTGAGEE'S EXPENSES.** Mortgagors shall promptly reimburse Mortgagee upon demand for all of Mortgagee's expenses incurred in connection with the collection of the insurance proceeds, including but not limited to reasonable attorney's fees, and all such expenses shall be additional amounts secured by this Mortgage.

11. INSPECTION. Mortgagee, and its agents, shall have the right at all reasonable times, to enter upon the Mortgaged Property for the purpose of inspecting the Mortgaged Property or any part thereof. Mortgagee shall, however, have no duty to make such inspection. Any inspection of the Mortgaged Property by Mortgagee shall be entirely for its benefit and

Mortgagors shall in no way rely or claim reliance thereon.

12. PROTECTION OF MORTGAGEE'S SECURITY. Subject to the rights of Mortgagors under paragraph 8 hereof, if Mortgagors fail to perform any of the covenants and agreements contained in this Mortgage or if any action or proceeding is commenced which affects the Mortgaged Property or the interest of the Mortgagee therein, or the title thereto, then Mortgagee, at Mortgagee's option, may perform such covenants and agreements, defend against or investigate such action or proceeding, and take such other action as Mortgagee deems necessary to protect Mortgagee's interest. Any amounts or expenses disbursed or incurred by Mortgagee in good faith pursuant to this paragraph 12 with interest thereon at the rate of 0% per annum, shall become an Obligation of Mortgagors secured by this Mortgage. Such amounts advanced or disbursed by Mortgagee hereunder shall be immediately due and payable by Mortgagors unless Mortgagors and Mortgagee agree in writing to other terms of repayment. Mortgagee shall, at its option, be subrogated to the lien of any mortgage or other lien discharged in whole or in part by the Obligations or by Mortgagee under the provisions hereof, and any such subrogation rights shall be additional and cumulative security for this Mortgage. Nothing contained in this paragraph shall require Mortgagee to incur any expense or do any act hereunder, and Mortgagee shall not be liable to Mortgagors for any damage or claims arising out of action taken by Mortgagee pursuant to this paragraph.

13. CONDEMNATION. Mortgagors shall give Mortgagee prompt notice of any action, actual or threatened, in condemnation or eminent domain and hereby assign, transfer and set over to Mortgagee the entire proceeds of any award or claim for damages for all or any part of the Mortgaged Property taken or damaged under the power of eminent domain or condemnation. Mortgagee is hereby authorized to intervene in any such action in the names of Mortgagors, to compromise and settle any such action or claim, and to collect and receive from the condemning authorities and give proper receipts and acquittances for such proceeds. Any expenses incurred by Mortgagee in intervening in such action or compromising and settling such action or claim, or collecting such proceeds shall be reimbursed to Mortgagee first out of the proceeds. The remaining proceeds or any part thereof shall be applied to reduction of that portion of the Obligations then most remotely to be paid, whether due or not, or to the restoration or repair of the Mortgaged Property, the choice of application to be solely at the discretion of Mortgagee.

14. FIXTURE FILING. From the date of its recording, this Mortgage shall be effective as a financing statement filed as a fixture filing with respect to the Personal Property and for this purpose the name and address of the debtor is the name and address of Mortgagors as set forth in paragraph 20 herein and the name and address of the secured party is the name and address of the Mortgagee as set forth in paragraph 20 herein.

15. EVENTS OF DEFAULT. Each of the following occurrences shall constitute an event of default hereunder ("Event of Default"):

- a. Mortgagors shall default in the due observance or performance of or breach its agreement contained in paragraph 4 hereof or shall default in the due observance or performance of or breach any other covenant, condition or agreement on its part to be observed or performed pursuant to the terms of this Mortgage.
- b. Mortgagors shall make an assignment for the benefits of its creditors, or a petition shall be filed by or against Mortgagors under the United States Bankruptcy Code or Mortgagors shall seek or consent to or acquiesce in the appointment of any trustee, receiver or liquidator of a material part of its properties or of the Mortgaged Property or shall not, within thirty (30) days after the appointment of a trustee, receiver or liquidator of any material part of its properties or of the Mortgaged Property, have such appointment vacated.
- c. A judgment, writ or warrant of attachment or execution, or similar process shall be entered and become a lien on or be issued or levied against the Mortgaged Property or any part thereof which is not released, vacated or fully bonded within thirty (30) days after its entry, issue or levy.
- d. An event of default, however defined, shall occur under any other mortgage, assignment or other security document constituting a lien on the Mortgaged Property or any part thereof.

- e. The Mortgagors sell, vacate, abandon or otherwise transfer the Mortgaged Property, whether voluntarily or involuntarily.
- f. The Mortgagors fail to pay all taxes or assessments when due, to pay required insurance when due, or to maintain the Mortgaged Property in good condition.
- g. The Mortgagors fail to perform any other material term or condition of this Mortgage or the Agreement.

16. ACCELERATION; FORECLOSURE. Upon the occurrence of any Event of Default and at any time thereafter while such Event of Default exists, Mortgagee may, at its option, after such notice as may be required by law, exercise one or more of the following rights and remedies (and any other rights and remedies available to it):

- a. Mortgagee may declare immediately due and payable all Obligations secured by this Mortgage, and the same shall thereupon be immediately due and payable, without further notice or demand.
- b. Mortgagee shall have and may exercise with respect to the Personal Property, all the rights and remedies accorded upon default to a secured party under the Iowa Uniform Commercial Code. If notice to Mortgagors of intended disposition of such property is required by law in a particular instance, such notice shall be deemed commercially reasonable if given to Mortgagors at least ten (10) days prior to the date of intended disposition.
- c. Mortgagee may (and is hereby authorized and empowered to) foreclose this Mortgage in accordance with the law of the State of Iowa, and at any time after the commencement of an action in foreclosure, or during the period of redemption, the court having jurisdiction of the case shall at the request of Mortgagee appoint a receiver to take immediate possession of the Mortgaged Property and of the Revenues and Income accruing therefrom, and to rent or cultivate the same as he may deem best for the interest of all parties concerned, and such receiver shall be liable to account to Mortgagors only for the net profits, after application of rents, issues and profits upon the costs and expenses of the receivership and foreclosure and upon the Obligations.

17. REDEMPTION. It is agreed that if this Mortgage covers less than ten (10) acres of land, and in the event of the foreclosure of this Mortgage and sale of the property by sheriff's sale in such foreclosure proceedings, the time of one year for redemption from said sale provided by the statutes of the State of Iowa shall be reduced to six (6) months or reduced to three (3) months if the property is not used for an agricultural purpose as defined in section 535.13, provided in all cases under this section the Mortgagee, in such action files an election to waive any deficiency judgment against Mortgagors which may arise out of the foreclosure proceedings; all to be consistent with the provisions of Chapter 628 of the Iowa Code. If the redemption period is so reduced, for the first two (2) months after sale such right of redemption shall be exclusive to the Mortgagor, and the time periods in Sections 628.5, 628.15 and 628.16 of the Iowa Code shall be reduced to three (3) months.

It is further agreed that the period of redemption after a foreclosure of this Mortgage shall be reduced to sixty (60) days if all of the three following contingencies develop: (1) The real estate is less than ten (10) acres in size; (2) the Court finds affirmatively that the said real estate has been abandoned by the owners and those persons personally liable under this Mortgage at the time of such foreclosure; and (3) Mortgagee in such action files an election to waive any deficiency judgment against Mortgagors or their successors in interest in such action. If the redemption period is so reduced, Mortgagors or their successors in interest or the owner shall have the exclusive right to redeem for the first thirty (30) days after such sale, and the time provided for redemption by creditors as provided in Sections 628.5, 628.15 and 628.16 of the Iowa Code shall be reduced to forty (40) days. Entry of appearance by pleading or docket entry by or on behalf of Mortgagors shall be a presumption that the property is not abandoned. Any such redemption period shall be consistent with all of the provisions of Chapter 628 of the Iowa Code. This

paragraph shall not be construed to limit or otherwise affect any other redemption provisions contained in Chapter 628 of the Iowa Code.

18. ATTORNEYS' FEES. Mortgagors shall pay on demand all costs and expenses incurred by Mortgagee in enforcing or protecting its rights and remedies hereunder, including, but not limited to, reasonable attorneys' fees and legal expenses.

19. FORBEARANCE NOT A WAIVER, RIGHTS AND REMEDIES CUMULATIVE. No delay by Mortgagee in exercising any right or remedy provided herein or otherwise afforded by law or equity shall be deemed a waiver of or preclude the exercise of such right or remedy, and no waiver by Mortgagee of any particular provisions of this Mortgage shall be deemed effective unless in writing signed by Mortgagee. All such rights and remedies provided for herein or which Mortgagee or the holder of the Obligations may have otherwise, at law or in equity, shall be distinct, separate and cumulative and may be exercised concurrently, independently or successively in any order whatsoever, and as often as the occasion therefor arises.

20. NOTICES. All notices required to be given hereunder shall be in writing and deemed given when personally delivered or deposited in the United States mail, postage prepaid, sent certified or registered, addressed as follows:

- a. If to Mortgagors, to: Bartelt Rentals, L.C., 303 Pearl Street, Cedar Falls, IA 50613
- b. If to Mortgagee, to: City of Cedar Falls, Community Development Department, 220 Clay Street, Cedar Falls, Iowa 50613

Or to such other address or person as hereafter designated in writing by the applicable party in the manner provided in this paragraph for the giving of notices.

21. SEVERABILITY. In the event any portion of this Mortgage shall, for any reason, be held to be invalid, illegal or unenforceable in whole or in part, the remaining provisions shall not be affected thereby and shall continue to be valid and enforceable and if, for any reason, a court finds that any provision of this Mortgage is invalid, illegal, or unenforceable as written, but that by limiting such provision it would become valid, legal and enforceable then such provision shall be deemed to be written, construed and enforced as so limited.

22. FURTHER ASSURANCES. At any time and from time to time until payment in full of the Obligations, Mortgagors will, at the request of Mortgagee, promptly execute and deliver to Mortgagee such additional instruments as may be reasonably required to further evidence the lien of this Mortgage and to further protect the security interest of Mortgagee with respect to the Mortgaged Property, including, but not limited to, additional security agreements, financing statements and continuation statements. Any expenses incurred by Mortgagee in connection with the recordation of any such instruments shall become additional Obligations of Mortgagors secured by this Mortgage. Such amounts shall be immediately due and payable by Mortgagors to Mortgagee.

23. SUCCESSORS AND ASSIGNS BOUND; NUMBER; GENDER; AGENTS; CAPTIONS. The rights, covenants and agreements contained herein shall be binding upon and inure to the benefit of the respective legal representatives, successors and assigns of the parties. Words and phrases contained herein, including acknowledgment hereof, shall be construed as in the singular or plural number, and as masculine, feminine or neuter gender according to the contexts. The captions and headings of the paragraphs of this Mortgage are for convenience only and are not to be used to interpret or define the provisions hereof.

24. GOVERNING LAW. This Mortgage shall be governed by and construed in accordance with the laws of the State of Iowa and the federal laws and regulations governing the CDBG or HOME Program, as applicable.

25. RELEASE OF RIGHTS OF DOWER, HOMESTEAD AND DISTRIBUTIVE SHARE. Each of the undersigned hereby relinquishes all rights of dower, homestead and distributive share in and to the Mortgaged Property and waives all rights of exemption as to any of the Mortgaged Property.

26. ACKNOWLEDGMENT OF RECEIPT OF COPIES OF DEBT INSTRUMENT. Mortgagors hereby acknowledge the receipt of a copy of this Mortgage together with a copy of each promissory note secured hereby.

Dated: 10/25, 2023.

Wayne H Bartelt
Bartelt Rentals, L.C., Mortgagor

I UNDERSTAND THAT HOMESTEAD PROPERTY IS IN MANY CASES PROTECTED FROM THE CLAIMS OF CREDITORS AND EXEMPT FROM JUDICIAL SALE; AND THAT BY SIGNING THIS MORTGAGE, I VOLUNTARILY GIVE UP MY RIGHT TO THIS PROTECTION FOR THIS MORTGAGED PROPERTY WITH RESPECT TO CLAIMS BASED UPON THIS MORTGAGE.

Dated: 10/25, 2023

Wayne H Bartelt
Bartelt Rentals, L.C., Mortgagor

STATE OF IOWA, COUNTY OF BLACK HAWK

This record was acknowledged before me on October 25, 2023, by Bartelt Rentals, L.C.

Mare a Phillips
Signature of Notary Public





DEPARTMENT OF COMMUNITY DEVELOPMENT

City of Cedar Falls
220 Clay Street
Cedar Falls, Iowa 50613
Phone: 319-273-8600
Fax: 319-273-8610
www.cedarfalls.com

MEMORANDUM

Planning & Community Services Division

TO: Honorable Mayor Robert M. Green and City Council
FROM: Robyn Cusmano, Community Services Specialist
DATE: November 6, 2023
SUBJECT: 2023 Payment Standards for the Section 8 Housing Choice Voucher Program

INTRODUCTION

The Housing Choice Voucher Program, commonly known as Section 8, is a federally funded program administered by the City’s Housing Office that provides rental assistance to lower income individuals and families in need of adequate housing. For families to be successful in finding quality housing, the program adopts payment standards that are based on the Fair Market Rents (FMR) for our area, which are determined annually by the U.S. Department of Housing and Urban Development (HUD). The payment standard is the maximum amount of rental assistance the Housing Office can provide. HUD requires that payment standards be within 90% to 110% of the published FMR for the Waterloo-Cedar Falls metro area. HUD recently released its Fair Market Rents for 2023. The FMR for the Waterloo-Cedar Falls metro area increased for all but the 1 Bedroom unit sizes.

ANALYSIS

The table below compares the current payment standards and FMR with what is proposed for 2023.

HCV PROGRAM - CURRENT VERSUS PROPOSED PAYMENT STANDARDS					
	0 Bed	1 Bed	2 Bed	3 Bed	4 Bed
Current payment standard	\$691	\$814	\$1027	\$1365	\$1750
2022 FMR	\$629	\$740	\$934	\$1241	\$1591
Proposed 2023 payment standard	\$704	\$810	\$1038	\$1375	\$1762
2023 FMR	\$640	\$737	\$944	\$1250	\$1602

Historically, the City has opted to utilize a 110% standard for one to four bedroom units, given the city’s relatively higher cost rental market within the metro area. Staff recommends continuing with that practice.

RECOMMENDATION:

At their October 18th meeting, the Housing Commission recommended that the City Council approve the new payment standards at 110% of the FMR for 2023, as noted in the table above.



DEPARTMENT OF COMMUNITY DEVELOPMENT

City of Cedar Falls
 220 Clay Street
 Cedar Falls, Iowa 50613
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 Fax: 319-273-8610
 www.cedarfalls.com

MEMORANDUM
Administration Division

TO: Mayor Green and City Council
FROM: Stephanie Houk Sheetz, AICP, Director of Community Development
DATE: October 31, 2023
SUBJECT: Subrecipient Agreement for CHDO New Construction and HOME Program Homebuyer Agreement with Habitat for Humanity for project at 2925 Sands Ave

In February 2021, staff brought forward a Community Housing Development Organization (CHDO) Agreement with Habitat for Humanity, utilizing a portion of the HOME Investment Partnership Program Consortium Cooperation Agreement funds allocated to Cedar Falls. It anticipated some grants funds for new construction, property acquisition, owner occupied rehabilitation, and acquisition/rehabilitation. After exploring several options and experiencing challenges with qualifying under HOME or being able to make the project feasible given the federal caps on HOME funding for a project (\$150,000 for rehab and \$251,000 for new construction), Habitat found a property that could work at 2925 Sands Ave. They purchased the vacant lot in May 2022 and worked to develop a project. A permit for new construction was issued in December 2022.

Waterloo is the administrator for the HOME Consortium. They have directed that a project-specific subrecipient agreement is required and that the February 2021 CHDO Agreement does not fulfill that requirement, as we had thought. Therefore, Council is being asked to approve a project-specific subrecipient agreement (including back dating it to be in advance of the project) along with a Homebuyer Agreement that is attached to the Mortgage. Both documents are enclosed for Council review and approval. Both documents follow a template developed by Waterloo with HUD review. Therefore, they cover all the elements required by HUD. Subject to Council approval of these documents, Habitat will schedule a November 16th closing with the new homeowner. At time of closing, the new homeowner and Habitat sign the Homebuyer Agreement along with the Mortgage.

For background, the HOME consortium funding in federal fiscal year 2022 provided \$166,624.72 to Cedar Falls and \$394,401.28 to Waterloo. Per our agreement with Waterloo, as the administrator for HOME, 10% of our award covers their administrative expenses on federal compliance (\$16,662.47). Based on federal requirements, 15% of

HOME funds are allocated to a CHDO (\$24,993.71 of Cedar Falls award). The remainder can then be used for projects: \$124,968.54. Cedar Falls has experienced many challenges utilizing these funds and has approximately \$500,000 in unspent funds through FFY23 available for projects. Our goal is to support projects such as owner-occupied rehabilitation, new construction, tenant based rental assistance and downpayment assistance with these funds.

The Department of Community Development recommends the City Council approve:

1. The attached CHDO project-specific subrecipient agreement with Habitat for Humanity to utilize \$170,000 in HOME funds for the project nearing completion at 2925 Sands Ave.
2. The attached HOME Program Homebuyer Agreement for 2925 Sands Ave.

This project helps implement Council Goal 4: Promote Economic Development, specifically item C.6).e: Partner with Habitat for Humanity to build/rehabilitate homes on city-owned lots.

Please contact me with questions. Thank you.

SUBRECIPIENT AGREEMENT BETWEEN THE CITY OF CEDAR FALLS

AND

IOWA HEARTLAND HABITAT FOR HUMANITY

CHDO NEW CONSTRUCTION PROJECT

FOR THE USE OF

FEDERAL HOME INVESTMENT PARTNERSHIPS FUNDS

THIS AGREEMENT, entered into this 1st day of July 2022 , by and between the City of Cedar Falls (“City”), and Iowa Heartland Habitat for Humanity, a Community Housing Development Organization (CHDO) (“Recipient”);

WHEREAS, the City is the recipient of Home Investment Partnership Program (HOME) funds granted by the U.S. Department of Housing and Urban Development (HUD) under Title II (42 U.S.C. 12701-12839) of the Cranston-Gonzalez National Affordable Housing Act (Public Law 101-625); and

WHEREAS, the City wishes to utilize Home Investment Partnership Program (HOME) funds to assist the Recipient in new construction in the City of Cedar Falls for sale to low-income families.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

I. SCOPE OF SERVICES:

A. Activity

The Recipient shall construct one (1) single-family home for sale to a low-income family on parcel **901435281012** on **2925 Sands Ave** in Cedar Falls. The CHDO may use each allocation in the corresponding jurisdiction. If the CHDO is unable to use the City’s allocation in the City’s jurisdiction it may be used in the Lead Entity’s jurisdiction.

The Recipient agrees the funds shall be used solely for the purpose of providing affordable home ownership opportunities

B. General Administration

Development of architectural designs for the Project shall be the responsibility of the

Recipient, subject to written concurrence by the City.

Upon request, the City shall provide technical assistance regarding bidding procedures and awarding of subcontracts under this Agreement.

The Recipient shall be responsible for all bidding procedures and sub-contractual arrangements. All procedures shall be carried out in accordance with all federal, state and local standards, and shall be monitored by the City. Recipient shall submit draft bid documents to the City for review and approval prior to requesting bids.

The Project shall be completed in compliance with all applicable state and local building codes; and upon completion, shall be operated in compliance with all applicable state and local codes and ordinances.

Within 30 days after the closing of permanent financing, the Recipient shall have properly recorded in the appropriate office of the Black Hawk County Recorder the Mortgage and Homebuyer Agreement, required by the City under this Agreement, with all recording charges being paid by the Recipient.

C. Staffing

The following are key personnel to the Iowa Heartland Habit for Humanity, a Community Housing Development Organization (CHDO); any changes to key personnel or their general responsibilities under this project should be conveyed to the City

Ali Parrish, Executive Director

Andy Conger, Project Director

Carrie Moorman, Financial Contact

D. National Objective

The Recipient agrees to maintain documentation demonstrating the activities carried out with funds provided under this Agreement to benefit low income persons as defined in 24CFR 92.216 and/ or 92.217

E. Levels of Accomplishments –Goals and Performance Measures

The Recipient agrees to provide the following level of program services. One Unit = 1 Single Family Home (the “Project.”)

Activity	Units in 2022-2023
Construction of (1) single-family home for sale to a low-income family 901435281012 at 2925 Sands Ave Cedar Falls, IA 50613)	1 unit

F. Performance Monitoring

Until at least June 30, 2024, the Recipient shall, in a manner satisfactory to the City, fulfill its stated purpose as outlined in this Agreement and provide continued service.

The City will monitor the performance of the Recipient against goals and performance standards as stated above, substandard performance as determined by the City will constitute noncompliance with this Agreement.

If action to correct substandard performance is not taken within 30 days after being notified by the City, contract suspension or termination procedures will be initiated.

In the event the Recipient defaults in the performance or observance of any covenant, agreement or obligations set forth in this Agreement, and if such default remains uncured for a period of thirty (30) days after notice thereof shall have been given by the City to the Recipient (or for a period of sixty (60) days after such notice if such default is curable but requires acts to be done or conditions to be remedied which, by their nature, cannot be done or remedied within such 30-day period and thereafter, the Recipient fails to diligently and continuously prosecute the same to completion within such 60-day period), then the City may declare that the Recipient is in default hereunder and may take any one or more of the following steps, at its option:

by mandamus or other suit, action or proceeding at law or in equity, require the Recipient to perform its obligations and covenants hereunder, or enjoin any acts or things which may be unlawful or in violation of the rights of the City hereunder, or obtain damages caused to the City by any such default;

have access to and inspect, examine and make copies of all books and records of the Recipient which pertain to the Project;

declare a default of this Agreement, make no further disbursements, and demand immediate repayment from the Recipient of any funds previously disbursed under this Agreement;

terminate this Agreement; and

take whatever other action at law or in equity may appear necessary or desirable to enforce the obligations, covenants and restrictions of the Recipient hereunder, including but not limited to the recovery of funds.

No delay in enforcing the provisions hereof as to any breach or violation shall impair, damage or waive the right of the City to enforce the same or to obtain relief against or recover for the continuation or repetition of such breach or violation or any similar breach or violation thereof at any later time or times.

II. TIME OF PERFORMANCE

The Recipient shall perform according to the following schedule. The schedule is subject to change by mutual agreement of both parties in writing.

A Timeline

1. Execute Contract for Project	<u>07/01/2022</u>
2. Acquisition of Property (if applicable)	<u>Not applicable</u>
3. Advertise for Construction Bids (if applicable)	<u>Not applicable</u>
4. Selection of Contractor (if applicable)	<u>Not applicable</u>
6. Start Date	<u>07/20/2022</u>
7. Completion Date	<u>10/17/2023</u>
8. Commitment Date	<u>07/01/2022</u>

III. BUDGET

Maximum Project Allowance (Determined through underwriting)	<u>\$ 170,000.00</u>
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Maximum Recipient Allocation	<u>\$ 170,000.00</u>
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BUDGET BREAKDOWN

(Acquisition, basement floor, foundations, excavation, site preparation, curb/sidewalks)

<u>Project</u>	<u>Grant</u>	<u>Match</u>
New Construction (2925 Sands Ave)	Up to \$170,000.00	\$42,500

IV. PAYMENT

It is expressly agreed and understood that the total amount to be paid by the City under this Agreement shall not exceed **(\$170,000.00) ONE HUNDRED SEVENTY THOUSAND 00/100.**

Drawdowns for the payment of eligible expenses shall be made against the budget specified in Part III and in accordance with performance.

Payments may be contingent upon certification of the Recipient's financial management system.

V. NOTICES

The recipient shall direct all notices, reports, insurance policies, and other communications related to or required by this Agreement to the Director of Community for the City of Cedar Falls, 220 Clay Street, Cedar Falls, IA 50613.

The City shall direct all notices, reports, and other communications related to or required by this Agreement to the Executive Director of Iowa Heartland Habitat for Humanity 803 W 5th St, Waterloo, Iowa 50702

Notice required or to be given under this Agreement shall be given by ordinary mail to the other party at the address of such party stated herein or, if none, then to the last known address of such party.

VI. GENERAL CONDITIONS

A. General Compliance

The Recipient agrees to comply with all applicable federal, state and local laws and regulations governing the funds provided under this Agreement. HOME regulations are published in 24 CFR Part 92

Until at least completion of the Project and ownership by the low-income family, the Recipient or successors or assigns shall, in a manner satisfactory to the City, fulfill its stated purpose as outlined in Part I. Section A of this Agreement and provide continued affordable housing.

Except as provided herein, the terms of this Agreement shall be effective from the date of execution through the affordability period on each property, or until all required reports are filed, if later.

For homeownership activities the Recipient shall ensure that the units remain affordable throughout the applicable affordability period, including the following provisions:

The housing must be single-family housing and cannot exceed the HOME ownership price/value limits established annually by HUD for the HOME Investment Partnership Program.

The housing must be affordable housing. In the case of acquisition with rehabilitation, the housing must have an estimated value after rehabilitation that does not exceed 95% of the median purchase price for the area.

The housing must be acquired by a homebuyer whose family qualifies as a low-income family (below 80% AMI) with underwriting front end ratio not to exceed 30% and a back end ratio not to exceed 50% of the household's monthly adjusted income.

The HOME assisted housing must meet the affordability requirement for not less than the applicable period beginning after project completion:

For funding less than \$15,000, the affordability period is five years;
 For funding from \$15,000 - \$40,000, the affordability period is 10 years;
 For funding greater than \$40,000, the affordability period is 15 years.

The property shall not be sold, assigned, transferred, rented or vacant, whether voluntary or involuntary during the applicable affordability period without written concurrence of the City. But in such event, the HOME funds will be subject to the recapture requirements as defined in 24 CFR Part 92.254(a) (5) (ii) and in other sections as may be applicable.

All housing assisted with HOME Investment Partnership funds shall be maintained in compliance with property standards defined in 24 CFR 92.251, and any locally enforceable housing standards, laws, and codes of the City. New construction must also meet the Energy Conservation Code.

All projects shall adhere to the project requirements found in Subpart F of 24 CFR Part 92, as applicable, to the type of project assisted.

All documents required to develop the Mortgage, HOME Agreement and Promissory Note must be submitted to City 30 days prior to the Project closing date.

All requested documentation must be provided before the terms of the Mortgage, HOME Agreement and Promissory can be determined.

Required documentation includes but is not limited to: Construction Schedule, CHDO Homebuyer Worksheet, Waterloo Conflict of Interest Certification, Affordable Mortgage Worksheet, Income Determination Documents, Exhibit A. Construction/Rehabilitation Uses and Accounting Record for the Project, Exhibit A. Funding Sources, Property Appraisal, HUD Housing Counseling Certificate for homebuyer, Loan Estimate, and Closing Disclosure

B. Certifications

Recipient certifies that Project will be completed within two (2) years of the commitment date. Completion shall mean that all necessary construction work has been completed and the Project has received a certificate of occupancy or other local certification indicating that construction or the rehabilitation has been completed and the Project is ready for occupancy. Commitment date is the date after which the City has underwritten the Project, assessed the CHDO's capacity and fiscal soundness, and reviewed the CHDO's neighborhood market conditions report to ensure there is an adequate need for the HOME project.

Recipient certifies they have paid staff with demonstrated development experience. HUD defines CHDO staff as paid employees who are responsible for the day-to-day operations of the CHDO. Staff does not include volunteers, board members, or consultants.

Recipient certifies that any homeownership unit not sold to an eligible homebuyer within nine (9) months of construction completion must convert to a HOME-assisted rental unit and follow all HOME rental guidelines.

Recipient certifies they have examined neighborhood market conditions to ensure adequate need for the Project for which these funds are to be used.

Recipient certifies that CHDO set-aside funds will be committed to specific projects within 24 months of the City receiving its HOME allocation.

Recipient certifies that CHDO set-aside funds will be expended within five years of when the City receives its formula allocation.

C. Insurance and Bonding

The City shall have no responsibility or liability for the maintenance, operation or program funding for the Recipient.

During the period of this Agreement, effective as of the start of the Project, the Recipient shall, at its own expense, procure and maintain all-risk property damage and liability insurance. Property damage coverage shall not be less than the current market value of the property. Liability coverage shall include contractual insurance as well as comprehensive form insurance, and shall provide coverage of not less than \$250,000 bodily injury per person, \$500,000 bodily injury per occurrence, and \$100,000 property damage. Certificates or copies of said policies, naming the City as an additional insured along with a Governmental Immunities endorsement, and providing for thirty (30) days' advance notice to the City before cancellation, shall be delivered to the City within ten (10) days after execution of this Agreement. A renewal certificate shall be provided to the City prior to expiration of any policy. The Recipient shall provide Workers' Compensation Insurance coverage for all employees involved in the performance of the Project work contemplated by this Agreement.

D. Program Proceeds

Habitat will retain the monthly payments of principal and interest collected under the HOME-funded Note and Mortgage. This includes regularly scheduled monthly payments only. Any lump-sum payments or payoff, such as a payoff if the Homebuyer sells, vacates, rents, abandons or otherwise transfers the Mortgaged Property, whether voluntarily or involuntarily, will be promptly remitted to the City; Recipient agrees that it will use any program proceeds for eligible HOME activities as described in this Agreement in compliance with applicable HOME Administrative Rules, including federal and state requirements referenced therein. (See 24 CFR, Part 92). Funds recaptured because housing no longer meets the affordability requirements are also subject to requirements in accordance with 24 CFR 92.503 I. CHDO proceeds are derived from the expenditure of HOME funds, and any activities which are funded with CHDO proceeds may not be contributed as match.

E. Hold Harmless

The Recipient shall indemnify, defend and hold harmless the City, its officers, employees and agents from all liability, loss, cost, damage and expense (including reasonable attorney's fees and court costs) resulting from or incurred by reason of any actions based upon the negligent acts or omissions of the Recipient's employees or agents during the performance of this Agreement.

F. Grantor Recognition

The Recipient shall ensure recognition of the role of the City in providing services through this Agreement. All activities, facilities and items utilized pursuant to this Agreement shall be prominently labeled as to the funding source, which in this case, is HOME funded. In addition, the Recipient will include a reference to the support provided herein in all publications made possible with funds made available under this Agreement.

G. Amendments

The City or Recipient may amend this Agreement at any time provided that such amendments are executed in writing and signed by a duly authorized representative of both organizations. Such amendments shall not invalidate this Agreement, nor relieve or release the City or Recipient from its obligations under this Agreement except to the extent stated in any amendment.

The City may, in its discretion, amend this agreement to conform with Federal, state or local governmental guidelines, policies and available funding amounts or for other reasons. If such amendments result in a change in the funding, scope of services, or schedule of activities to be undertaken as part of the Agreement, such modifications will be incorporated only by written amendment signed by the City and the Recipient.

H. Suspension or Termination

If the Recipient fails to fulfill its obligations under this Agreement in timely and proper manner, or if the Recipient violates any of the terms, agreements or stipulations of this Agreement, the City shall thereupon have the right to terminate this Agreement by giving written notice to the Recipient of such termination, specifying the default or defaults, and stating that this Agreement shall be terminated 30 days after giving of such notice unless such default or defaults are remedied within such cure period (or sixty (60) days after such notice if such default is curable but requires acts to be done or conditions to be remedied which, by their nature, cannot be done or remedied within such 30-day period, unless thereafter Recipient diligently and continuously prosecutes the same to completion within such 60-day period.)

In the event of such termination, the Recipient shall promptly repay to the City the full grant/loan amount or that portion of the amounts which have been disbursed to the Recipient prior to such termination. In accordance with 24 CFR 85.43 this Agreement may be terminated if Recipient materially fails to comply with any term of the Agreement.

This Agreement may be terminated for convenience in accordance with 24 CFR 85.44 in whole or in part upon the mutual agreement of the parties hereto, in which case the City and the Recipient shall agree upon the termination conditions, including the effective date, the disposition of contract amounts, and in the case of partial termination, the portion to be terminated. However, if, in the case of partial termination, the City determines that the remaining portion of the award will not accomplish the purposes for which the award was made, and the award is terminated in its entirety, the Recipient shall promptly repay to the City the full grant/loan amount or that portion of the amount which has been disbursed to the Recipient prior to such termination.

I. Independent Contractor

Nothing contained in this Agreement is intended to, or shall be construed in any manner, as

creating or establishing the relationship of employer/employee between the parties. The Recipient shall at all times remain an independent contractor with the respect to the services to be performed under this Agreement. The City shall be exempt from payment of all unemployment compensation, FICA, retirement, life and/or medical insurance and Workers' Compensation Insurance as the Recipient is an independent contractor.

VII. ADMINISTRATIVE REQUIREMENTS

A. Financial Management:

1. Accounting Standards

The requirements of applicable sections of 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements shall apply to the use of funds disbursed under this Agreement to utilize adequate internal controls, and maintain necessary source documentation for costs incurred. The Recipient must comply with applicable administrative requirements as described in 24 CFR 92.505

B. Documentation and Record Keeping

Records to be maintained

Records providing a full description of each activity undertaken;

Records required to determine the eligibility of activities;

Records required to document acquisition, improvement, use or disposition if real property is acquired or improved with HOME assistance;

Records documenting compliance with fair housing and equal opportunity components of the HOME program; and

Financial records as required by 2 CFR 200.

2. Retention

The Recipient shall retain financial records, supporting documents, statistical records, and all other records pertaining to expenditures under this Agreement for a period of five (5) years from the date of submission of the Consolidated Annual Performance and Evaluation Report (CAPER) in which the Project activity is reported for the last time.

3. Client Data

The Recipient shall maintain client data demonstrating client eligibility for services provided.

Such data shall include, but not be limited to, client name, address, and income level or other basis for determining eligibility and description of services provided.

Also signed verification of income statements and status of citizenship shall be maintained. Such information shall be made available to the City or designee for monitoring or review upon request.

When determining whether a family is income eligible, Recipients must use the following definition of Annual Income:

a. Definition Annual income as defined at 24 CFR 5.609 (except when determining the income of a homeowner for an owner-occupied rehabilitation project, the value of the homeowner's principal residence may be excluded from the calculation of Net Family Assets).

To calculate adjusted income, exclusions from income established at 24 CFR 5.611 also known as 24 CFR Part 5 must be applied. The Recipient must calculate the annual income of the family by projecting the prevailing rate of income of the family at the time the Recipient determines that the family is income eligible. Annual income shall include income from all household members over the age of 18.

Income or asset enhancement derived from the Project shall not be considered in calculating annual income.

Recipient are not required to re-examine the family's income at the time the assistance is provided, unless more than six months has elapsed since the Recipient determined that the family qualified as income eligible.

Recipient may use the CPD Income Eligibility Calculator
<https://www.hudexchange.info/incomecalculator/dashboard/>

Note: Be sure to Select Low/Mod Housing:

The calculator is a tool designed to help a user calculate income in accordance with an allowable definition, but it does not *verify* income.

The calculator does not replace the documentation that must be collected and retained by the user.

The Recipient must maintain all necessary documentation, which, when using the calculator, will include saving and retaining the summary documents generated by the calculator. Recipient must be sure to save and retain a summary of documents at the time of creation.

4. **Disclosure**

The Recipient understands that client information collected under the contract is private and the use or disclosure of such information, when not directly connected with the administration of the City's or Recipient's responsibilities with respect to services provided under this agreement is prohibited by 5 U.S.C. § 552a(b) unless written consent is obtained from such person receiving service and in the case of a minor, that of a responsible parent/guardian

5. **Close out**

The Recipient's obligation to the City shall not end until all close out requirements are completed.

Activities during the close out period include but are not limited to, invoicing the City, making final payments, and returning unused materials and program income balances. This Agreement shall remain in effect during any period that the Subrecipient has control over HOME funds, including program income.

Except as provided herein, the terms of this Agreement shall be effective from the date of execution until the end of the monitoring period, or until all required reports are filed, if later.

If the Recipient discontinues the Project before completion, the Recipient shall pay to the City the outstanding balance of the grant then due.

In the event the Recipient discontinues its services and/or the Project funded under this Agreement prior to completion, all real and personal property (tangible and intangible), if any, secured with the HOME funds under this Agreement shall revert to the City. If the property has been disposed of, then the City will be reimbursed in the amount of the current fair market value of the property less any portion attributable to non-HOME funds.

6. Audits and Inspections

The Recipient shall promptly furnish the City or HUD with such statements, records, data and information as the City or HUD may reasonably request pertaining to this Agreement.

For projects with a grant/loan of \$750,000.00 or more in total federal expenditures, an audit report which meets the specifications set forth in 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements and which discloses the expenditure of HOME funds allocated for the Project, shall be submitted by October 31 of each year until and including October 31, 2033.

Non-Federal entities that expend \$750,000 or more of total Federal funds, shall have a single or program specific audit report which meets the specifications set forth in 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements and which discloses the expenditure of HOME funds allocated for this Project. The audit report shall be submitted 30 days after completion.

Non-Federal entities that expend less than \$750,000 a year in Federal Awards are exempt from Federal audit requirements for that year, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and General Accounting Office.

During the term of this Agreement, at any time during normal business hours the Recipient shall make available to the City, HUD and/or the Comptroller General of the United States, or their duly authorized representatives, all of the Recipient's records in order to permit examination of any audits, invoices, materials, payrolls, personnel records, conditions of employment, and other data relating to all matters covered by this Agreement.

C. Reporting and Payment Procedures

1. **Program Income**

Not applicable.

2. **Payment Procedures**

Requests for funds shall only be approved on a reimbursement basis. Payment may be requested upon receipt of the signed and recorded Mortgage, HOME Agreement and Promissory Note.

Drawdowns may only be requested for eligible expenses and in accordance with performance.

All funds are to be used and/or expenses incurred by June 30, 2024. Funds not spent or incurred by this date will be recaptured and reprogrammed for other activities.

All payments under this Agreement are subject to receipt by the City of sufficient federal funds for the HOME Investment Partnership program. HOME Investment Partnership funds shall be drawn from the U.S. Treasury by the City of Waterloo (HOME Consortium Lead) through the Integrated Disbursement and Information System (IDIS). The City of Waterloo shall retain exclusive direct access rights to the IDIS system. All access to the IDIS system will be by duly authorized persons designated by the City of Waterloo as approved by HUD. Any termination, reduction or delay of receipt of HOME Investment Partnership funds to the City shall, at the option of the City, result in the termination, reduction or delay of HOME Investment Partnership funds to the Recipient.

3. **Progress Reports**

Not later than June 1, 2024, the Recipient shall provide the City with a certified statement of the expenditure of funds disbursed under this Agreement and the amount, date and source of project match.

Following completion of the Project and throughout the term of this Agreement, the Recipient shall submit an annual report (July 1 – June 30) by August 1. The annual report shall, at a minimum, include the number of households and/or persons assisted, household size, ethnic origin, head of household by gender, household income and a narrative of Project highlights. Annual reports shall also include a summary of the Project goals, the method of data collection, the program outcome, and match report.

D. **Procurement**

1. **Compliance**

The Recipient shall comply with the City's current policy concerning the purchase of equipment and shall maintain inventory records of all non- expendable personal property as defined by policy as may be procured with funds provided herein.

A pro-rated portion of program assets (unexpended program income, property, equipment, etc.) attributable to the City's HOME investment shall revert to the City upon termination of this Agreement, as provided in part VI General Conditions Section D.

2. **OMB Standards**

Unless specified otherwise with this Agreement, the Recipient shall procure all materials, property or services in accordance with 2 CFR 200.

3. Certifications:

By execution of this Agreement, the Recipient certifies that all contractors, subcontractors, and/or eligible suppliers to be used on the Project are eligible to participate in the federal HOME Program, and that they are not on any debarred, suspended, or ineligible list.

4. Travel

Recipient shall obtain written approval from the City for any travel outside the metropolitan area with funds provided under this Agreement.

5. Domestic Preference for Procurement

As appropriate and to the extent consistent with law, the non-federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States. The requirements of this section must be included in all sub awards including all contracts and purchase orders for work or products under this award.

6. Reversion of Assets

The Recipient shall transfer to the City any HOME funds on hand and any accounts receivable attributable to the use of funds under this Agreement at the time of expiration, cancellation or termination.

VIII. RELOCATION

HOME projects involving rehabilitation, conversion, or demolition may be subject to the provisions of the Uniform Relocation Act (URA). URA relocation requirements are triggered whenever displacement occurs as a direct result of rehabilitation, demolition or acquisition for a HOME-assisted project. Section 104(d) requirements may be triggered by “demolition” or “conversion” of units when HOME funds are used. Acquisition only does not trigger Section 104(d).

IX. PERSONNEL AND PARTICIPANT CONDITIONS

A. Civil Rights

1. Compliance

The Recipient agrees to comply with Chapter 216 (State Civil Rights) of the Iowa Code and with Title VI of the Civil Rights Act of 1962 as amended, Title VIII of the Civil Rights act of 1968 as amended, Section 104 (b) and Section 109 of Title I of the Housing and Community Development Act of 1974 as amended, Section 504 of the Rehabilitation Act of

1973, the Americans with Disabilities Act of 1990, the Age Discrimination Act of 1975, Executive Order 11063, and Executive Order 11246 as amended by Executive Order 11375, 11478, 12107, and 12086

2. Nondiscrimination

No person shall be excluded from or denied the benefits of the Recipient's service on the basis of age, race, color, religion, creed, national origin, sex, marital status, disability, or sexual orientation. All current and prospective Project beneficiaries must, however, be persons in need of the programs provided by the Recipient.

3. Section 504

The Recipient agrees to comply with all Federal regulations pursuant to compliance with Section 504 of the Rehabilitation Act of 1973. (29 U.S.C. 794) which prohibits discrimination against individuals with disabilities or handicaps in a federally assisted program.

The Recipient confirms that no otherwise qualified individual with handicaps shall, solely by reason of his/her handicap, be excluded from participation in or be denied benefits of the program or be subjected to discrimination. This does include, but is not limited to, housing, employment and the delivery of services and programs.

B. Affirmative Action

1. Affirmative Action Plan

The Recipient shall comply with the affirmative marketing requirements set forth in 24 CFR 92.351 if a project contains five (5) or more units.

No person shall be excluded from or denied benefits of the Recipient's service on the basis of age, race, color, religion, creed, national origin, sex, marital status, disability or sexual orientation. All current and prospective project beneficiaries must, however be in need of the programs provided by the Recipient.

2. Women and Minority Owned Business Based (W/MBE)

The Recipient will use its best efforts to afford small businesses, minority business enterprises and women's business enterprises the maximum practicable opportunity to participate in the performance of the Agreement. As used in this contract, the term "small business" means a business that meets the criteria set forth in section 3(a) of the Small Business Act, as amended (15 U.S.C. 632) and minority and women's business enterprise means a business at least 51% owned and controlled by a minority group or women.

3. Equal Opportunity and Affirmative Action Statement

The Recipient certifies that it is an "Equal Opportunity Employer" and that it will comply with Chapter 216 (State Civil Rights) of the Iowa Code, and all applicable regulations of the U. S. Department of Housing and Urban Development pertaining to equal opportunity and affirmative action employment. Further, the Recipient shall ensure that all contracts for work

under this Agreement contain appropriate equal employment opportunity statements. In addition, the Recipient shall comply with all provisions of 24 CFR 92.350, other Federal requirements and nondiscrimination.

4. Sub Contract Provisions

The Recipient will include the provisions of Civil Rights and Affirmative Action in every sub contract, so that such provisions will be binding upon each of its own sub recipients or sub-contractors.

C. Employment Restrictions

1. Prohibited Activity

The Recipient is prohibited from using funds proved herein or personnel employed in the administration of the program for political activities; inherently religious activities; lobbying; political patronage or nepotism activities

2. Labor Standards

The Recipient agrees to comply with the requirements of the Secretary of Labor in accordance with the Davis-Bacon Act as amended, the provisions of Contract Work Hours and Safety Standards Act (40 U.S.C. 327 et seq.) and all other applicable Federal, state, and local laws and regulations pertaining to labor standards insofar as those acts apply to the performance of this Agreement.

The Recipient agrees to comply with the Copeland Anti-Kick Back Act (18 U.S.C. 874 et seq.) and it's implementing regulations of the U.S. Department of Labor at 29 CFR 5.

The Recipient shall maintain documentation that demonstrates compliance with hour and wage requirements of this part. Such documentation shall be made available to the City for review upon request.

The Recipient agrees that, except with respect to the rehabilitation or construction of residential property containing less than eight (8) units, all contractors engaged under contracts in excess of \$2,000.00 for construction, renovation, or repair work financed in whole or in part with assistance provided under this contract, shall comply with Federal requirements adopted by the City pertaining to such contracts and with the applicable requirements of the regulations of the Department of Labor, under 29 CFR 1, 3, 5 and 7 governing the payment of wages and ratio of apprentices and trainees to journey workers; provided that, if wage rates higher than those required under the regulations are imposed by state or local law, nothing hereunder is intended to relieve the Recipient of its obligation, if any, to require payment of the higher wage. The Recipient shall cause or require to be inserted in full, in all such contracts subject to such regulations, provisions meeting the requirements of this paragraph.

3. Section 3 Clause

a. Compliance

Compliance with the provisions of Section 3 of the HUD Act of 1968, as amended, and as implemented by the regulations set forth in 24 CFR 135, and all applicable rules and

orders issued thereunder prior to the execution of this contract shall be a condition of the Federal financial assistance provided under this contract and binding upon the City, the Recipient, and any of the Recipient's sub recipients and subcontractors. Failure to fulfill these requirements shall subject the City, the Recipient, and any of the Recipient sub recipients and subcontractors, their successors and assigns, to those sanctions specified by the Agreement through which Federal assistance is provided. The Recipient certifies and agrees that no contractual or other disability exists that would prevent compliance with these requirements.

The Recipient further agrees to comply with these Section 3 requirements and to include the following language in all subcontracts executed under this Agreement:

The work to be performed under this Agreement is a project assisted under a program providing direct Federal financial assistance from HUD and is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended (12 U.S.C. 1701). Section 3 requires that to the greatest extent feasible, opportunities for training and employment be given to low and very low-income residents of the project area, and that contracts for work in connection with the project be awarded to business concerns that provide economic opportunities for low- and very low-income persons residing in the metropolitan area in which the project is located.

The Recipient further agrees to ensure that opportunities for training and employment arising in connection with a housing rehabilitation (including reduction and abatement of lead-based paint hazards), housing construction, or other public construction project are given to low- and very low-income persons residing within the metropolitan area in which the HOME-funded project is located; where feasible, priority should be given to low- and very low-income persons within the service area of the project or the neighborhood in which the project is located, and to low- and very low-income participants in other HUD programs; and award contracts for work undertaken in connection with a housing rehabilitation (including reduction and abatement of lead-based paint hazards), housing construction, or other public construction project to business concerns that provide economic opportunities for low- and very low-income persons residing within the metropolitan area in which the HOME-funded project is located; where feasible, priority should be given to business concerns that provide economic opportunities to low- and very low-income residents within the service area or the neighborhood in which the project is located, and to low- and very low-income participants in other HUD programs.

The Recipient certifies and agrees that no contractual or other legal incapacity exists that would prevent compliance with these requirements.

b. Subcontracts

The Recipient will include this Section 3 clause in every subcontract and will take appropriate action pursuant to the subcontract upon a finding that the subcontractor is in violation of regulations issued by the City. The Recipient will not subcontract with any entity where it has notice or knowledge that the latter has been found in violation of regulations under 24 CFR 135 and will not let any subcontract unless the entity has first provided it with a preliminary statement of ability to comply with the requirements of these regulations.

D. Conduct

1. Assignability

The Recipient shall not assign or transfer any interest in this Agreement without the prior written approval of the City. Any assignment made without consent shall be void. This Agreement shall be binding upon and shall inure to the benefit of the successors and assigns of the parties hereto.

2. Hatch Act

The Recipient agrees that no funds provided, nor personnel employed under this Agreement, shall in any way or to any extent engage in the conduct of political activities in violation of Chapter 15 of Title V of the U.S.Code.

3. Conflict of Interest

The Recipient agrees to abide by the provisions of 2 CFR 200 and 92.356 which include but are not limited to;

The Recipient shall maintain a written code or standards of conduct that shall govern the performance of its officers, employees, or agents engaged in the award and administration of contracts supported by Federal funds.

No employee, officer, or agent of the Recipient shall participate in the selection, or in the award, or administration of, a contract supported by Federal funds if a conflict of interest, real or apparent, would be involved.

No covered persons who exercise or have exercised any functions or responsibilities with respect to HOME-assisted activities, or who are in a position to participate in a decision-making process or gain inside information with regard to such activities, may obtain a financial interest in any contract, or have a financial interest in any contract, subcontract, or agreement with respect to the HOME-assisted activity, or with respect to the proceeds from the HOME-assisted activity, either for themselves or those with whom they have business or immediate family ties.

For purposes of this paragraph, a "covered person" includes any person who is an employee, agent, consultant, officer, or elected or appointed official of the City, the Recipient, or any designated public agency.

4. Lobbying

The Recipient hereby certifies that:

No member or delegate to the Congress of the United States, and no resident Commissioner, shall be admitted to any share or part of this Agreement, or to any benefit to arise therefrom.

No member of the governing body of the City, no officer, employee, official or agent of the City, or other local public official who exercises any functions or responsibilities in

connection with review, approval, or carrying out of the Project to which this Agreement pertains, shall have any private interest, direct or indirect, in this Agreement, while in office and for one year after holding the position.

No federal funds appropriated under this Agreement shall be paid, by or on behalf of the Recipient, to any person for influencing or attempting to influence a member of Congress an officer or employee of Congress or any federal agency in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any federal contract, loan, grant or Agreement

5. Copyright

If this Agreement results in any copyrightable material or inventions, the City reserves the right

to royalty- free, nonexclusive and irrevocable license to reproduce, publish, or other wise use and to authorize others to use, the work or materials for governmental purposes.

6. Religious Activities

Religious organizations receiving HOME funds shall comply with 24 CFR 92.257

X. ENVIRONMENTAL CONDITIONS

A. Air and Water

The Recipient agrees to comply with the following requirements insofar as they apply to the performance of this Agreement:

Clean Air Act, 42 U.S.C., 7401, et seq.;

Federal Water Pollution Control Act, as amended, 33 U.S.C., 1251, et seq., as amended, 1318 relating to inspection, monitoring, entry, reports, and information, as well as other requirements specified in said Section 114 and Section 308, and all regulations and guidelines issued thereunder;

Environmental Protection Agency (EPA) regulations pursuant to 40 CFR 50, as amended.

B. Lead-Based Paint

The Recipient shall comply with requirements of the Federal regulations concerning the Lead-Based Paint Poisoning Prevention Act and HUD regulations thereunder:

Department of Housing and Urban Development (24 CFR Part 35) Requirements for Notification, Evaluation and Reduction of Lead-Based Paint Hazards in Federally Owned Residential Property and Housing Receiving Federal Assistance, and

Environmental Protection Agency (40 CFR Part 745) Lead; Requirements for Hazard Education before Renovation of Target Housing.

C. Historic Preservation

The Recipient agrees to comply with the Historic Preservation requirements set forth in the National Historic Preservation Act of 1966, as amended (16 U.S.C. 470) and the procedures set forth in 36 CFR 800, Advisory Council on Historic Preservation Procedures for Protection of Historic Properties, insofar as they apply to the performance of this Agreement.

In general, this requires concurrence from the State Historic Preservation Officer for all rehabilitation and demolition of historic properties that are fifty years old or older or that are included on a Federal, state, or local historic property list. Failure to complete Historic Preservation Review prior to any choice limiting actions on the Project will result in the Project being ineligible for reimbursement.

D. Environmental Review

The Recipient shall comply with all applicable environmental review requirements of HUD. The Recipient shall submit to the City of Cedar Falls a Project Data Sheet requesting an Environmental Review be completed by the City of Cedar Falls. Upon completion of the review the Recipient will be notified when the project may proceed. Failure to complete an Environmental Review prior to any choice limiting actions on the Project will result in the project being ineligible for reimbursement.

F. Build America, Buy America Act

The Contractor shall comply with the Build America, Buy America Act (BABAA) requirements under Title IX of the Infrastructure Investment and Jobs Act (IIJA), Pub.L 177-58.

In general this states that all products must meet BABA requirements. The Contractor shall include Manufacturer's Certification for BABAA requirements with all applicable submittals. If a specific manufacture is used in the bidding, a statement that the manufacturer will comply with BABAA must be included in the bid submission.

Installation of materials or products that are not compliant with BABAA requirements shall be considered defective work. Contractor should ensure that all materials has an approved Manufacturer's Certification or waiver prior to items being delivered to the Project site.

XI. SEVERABILITY

If one or more of the provisions contained in this Agreement are held to be invalid, illegal or unenforceable, the provisions of this Agreement shall be deemed severable and the remainder of the Agreement shall remain in full force and effect.

XII LIMITATIONS OF CITY LIABILITY - DISCLAIMER OF RELATIONSHIP

The City shall not be liable to the Recipient, or to any party, for completion of or failure to complete any improvements which are part of the Project. Nothing contained in this Agreement, nor any act or omission of the City or the Recipient, shall be construed to create

any special duty, relationship, third-party beneficiary, respondent superior, limited or general partnership, joint venture, or any association by reason of the Recipient's involvement with the City.

XIII. RESPONSIBILITY FOR PROGRAM REGULATIONS

The Recipient is responsible for all regulations contained in 24 CFR Part 92 as it may be amended from time to time. The Waterloo Community Development Board shall attempt to forward copies of the updated regulations as they become available; however, the Recipient shall be ultimately responsible for securing said updates.

XIV. INTEREST OF THE RECIPIENT

The Recipient covenants that it has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of the services to be undertaken through this Agreement. The Recipient further covenants that in the performance of this Agreement, no person having such an interest shall be employed by the Recipient.

XV. FEDERAL LAWS

By virtue of the federal funding provided for under this Agreement, the Recipient and all other parties shall be bound by and adhere to all applicable laws, rules, policies, orders, and directions.

XVI. ENFORCEMENT OF THE AGREEMENT

This Agreement shall be enforceable pursuant to the provisions of the mortgage and restrictive covenants along with all legal and equitable remedies available to the parties pursuant to local, state and federal law. Recipient shall furnish the mortgage and restrictive covenants to the participating jurisdiction, in a form acceptable to the participating jurisdiction, prior to any funds being disbursed.

XVII. SECTION HEADINGS AND SUBHEADINGS

The section headings and subheadings contained in this Agreement are included for convenience only and shall not limit or otherwise affect the terms of this Agreement.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement effective as of the July 5, 2022

CITY OF CEDAR FALLS
220 Clay St.
Cedar Falls, Iowa 50613

IOWA HEARTLAND HABITAT FOR
HUMANITY
803 West 5th Street
Waterloo, Iowa 50702

Robert M. Green
Mayor

LeKeisha Veasley

LeKeisha Veasley
Board President

Date _____

Date 10/31/2023

ATTEST:

Jacqueline Danielsen, MMC
City Clerk

ATTEST:
Ali Parrish

Ali Parrish
Executive Director

Date _____

Date 10/31/2023

Prepared by and return to: City of Cedar Falls, Community Development Department, 220 Clay St., Cedar Falls, IA (319) 273-8600

City of Cedar Falls– HOME Program Homebuyer Agreement

NOTICE TO HOMEBUYER: *This Homebuyer Agreement explains the terms of the purchase assistance you are receiving through the HOME Investment Partnerships Program. This Homebuyer Agreement is separately enforceable from the Note(s) and Mortgage(s) for the Term in Section 3, unless you sell and repay the balance specified in Section 8. Read each paragraph carefully and ask questions regarding any sections you do not fully understand before you sign.*

THIS AGREEMENT is entered into this **16th** day of **November, 2023** by and among the City of Cedar Falls, an Iowa municipality (“City”), Iowa Heartland Habitat for Humanity, an Iowa non-profit corporation, (“Habitat”) and Leah Mcgrane, (the “Homebuyer”).

WITNESSETH

WHEREAS, the City is a Participating Jurisdiction under the HOME Investment Partnerships Program (“HOME” or “HOME Program”) administered by the United States Department of Housing and Urban Development (“HUD”) and is authorized by HUD to provide homebuyer assistance through its Consolidated Plan; and

WHEREAS, HOME regulations at 24 CFR 92 govern the City’s implementation of the HOME Program and are made a part this Agreement; and

WHEREAS, the City has provided funds to Habitat pursuant to a CHDO Subrecipient Agreement for a New Construction Project for the use of HOME Funds, FY2023 (“Subrecipient Agreement”), and Homebuyer intends to purchase one of the Habitat homes pursuant to this Homebuyer Agreement; and

WHEREAS, as part of the Homebuyer’s purchase of the Property (as further defined herein), Homebuyer will obtain purchase money financing from Habitat which was funded with HOME funds provided by the City; and

WHEREAS, the City has determined that the Homebuyer meets the HOME Program eligibility requirements to purchase the dwelling located at **2925 Sands Avenue, Cedar Falls, IA 50613**, legally described as

The North Ninety-five (95) feet of the East Eighty (80) feet of the West Five Hundred Ninety-seven and four tenths (597.4) feet of Lot No. Eleven (11) in Thrift Ares, in Black Hawk County, Iowa

(the "Property") at the price of **\$250,000.00** (the "Purchase Price") and will assume fee simple ownership upon closing.

NOW, THEREFORE, in accordance with the mutual understandings and agreements set forth herein, the City, Habitat, and the Homebuyer agree as follows:

SECTION 1. ROLE OF HABITAT:

Pursuant to the Subrecipient Agreement between Habitat and the City, Habitat was provided HOME funds to develop the Property being acquired by the Homebuyer. Homebuyer will receive purchase financing from Habitat which was originally funded in part by the City's HOME investment.

The purchase financing provided to Homebuyer through the use of HOME funds shall be in the form of a loan evidenced by a promissory note and secured by a mortgage.

While Habitat will be the holder of the Note and will be the mortgagee under the Mortgage, the City remains responsible to HUD for compliance with the requirements of the HOME Program. In its role as the lender, Habitat will collect payments of principal and interest (if any) from the Homebuyer.

Habitat agrees to pay over to the City proceeds of recaptured HOME funds if the owner sells, vacates, rents, abandons or otherwise transfers the Property, whether voluntarily or involuntarily prior to completion of the affordability period as defined below, pursuant to the Subrecipient Agreement. Habitat further agrees that:

- a. Habitat shall not assign the Note or Mortgage, or transfer the servicing thereof, without the prior and express written permission of the City, the granting of which shall be in the sole and exclusive discretion of the City;
- b. Habitat will retain the monthly payments of principal and interest (if any) collected under the HOME-funded Note and Mortgage. This includes regularly scheduled monthly payments only. Any lump-sum payments or payoff, such as a payoff if the Homebuyer sells, vacates, rents, abandons or otherwise transfers the Property, whether voluntarily or involuntarily, shall be promptly remitted to the City;
- c. Prior to accepting any payoff of the net proceeds if the Homebuyer sells, vacates, rents, abandons or otherwise transfers the Property, (see Section 8) which is less than the outstanding balance of the Note, Habitat must notify and receive the City's advance approval of same;

- d. Habitat shall promptly report to the City any default by the Homebuyer under the Note, Mortgage, or this Homebuyer Agreement and diligently pursue corrective actions available under the Note and Mortgage; and
- e. Habitat shall not modify the payment terms or otherwise amend the Note or Mortgage without the express written approval of the City, which approval shall be in the sole and exclusive discretion of the City;
- f. Habitat agrees that, at any point during the term of the Loan, the City in its sole discretion may, upon notice to Habitat and Homebuyer, require Habitat to assign the Note and Mortgage to the City, and Habitat hereby consents to the same. Following any such assignment, Homebuyer will make payments under the Note and Mortgage to the City, or its designee.

SECTION 2. FORM, AMOUNT, AND USE OF ASSISTANCE

Using HOME Program funds provided by the City, Habitat will loan Homebuyer an amount not to exceed **\$165,700.55** (the “Loan”) to assist Homebuyer with a down payment, closing costs and/or a portion of the purchase price of the Property, therefore representing direct HOME assistance to the Homebuyer.

The assistance will be provided in the form of a loan with two parts. Part A of the Loan, in the amount of **\$148,126.14**, will be provided as an amortizing loan over a 30-year term with 0% interest (the “Amortizing Balance”), and Part B of the Loan, in the amount of **\$17,664.41**, will be provided as a deferred loan which is forgivable on a pro rata basis over the Affordability Period defined in Section 4 below (the “Deferred Balance”).

The loan will be evidenced by a promissory note executed by the Homebuyer in favor of Habitat in the form attached as Exhibit “A” (the “Note”) and secured by a mortgage securing the promissory note to be filed in the official real property records of the county in which the Property is located, in the form attached as Exhibit “B” (the “Mortgage”). The terms and duration of the loan are specified in the Note and Mortgage, and the Note and Mortgage will be released upon repayment under the terms set forth therein. The Homebuyer may, but is not required to, prepay the loan without penalty, in whole or in part, at any time.

The Homebuyer agrees that the HOME Assistance will be used at closing as gap financing to cover portions of the down payment, closing costs, and/or the Purchase Price of the Property. This will reduce the total amount the Homebuyer will be required to borrow from Habitat, a bank, credit union, or other lender in order to purchase the Property.

SECTION 3. AGREEMENT TERM.

This Homebuyer Agreement will automatically terminate if the Homebuyer does not close and take title to the Property on or before November 16, 2023.

Otherwise, this Homebuyer Agreement will expire upon expiration of the Affordability Period as defined in Section 4 or satisfaction of the Mortgage, whichever is later.

This Homebuyer Agreement shall survive any prepayment of the Loan and/or any release of the Mortgage that does not include a transfer of the Property and shall continue for the full Affordability Period, as defined in Section 4.

SECTION 4. AFFORDABILITY PERIOD

The Affordability Period for the Loan will begin on the Completion Date as determined by the City and shall end fifteen (15) years after the Completion Date (the "Affordability Period"). As required by the HOME Program, the "Completion Date" is the date the activity is shown as completed in HUD's Integrated Disbursement and Information System (IDIS), the entry into which cannot be made until after closing on the Property has occurred. The Loan will have a Completion Date based upon the loan closing date.

If the Homebuyer sells, vacates, rents, abandons or otherwise transfers the Property, whether voluntarily or involuntarily, including via foreclosure or deed in lieu of foreclosure, the Affordability Period will end and the full amount of the direct HOME Assistance by the City will be recaptured as described in Section 8 below.

SECTION 5. HOMEBUYER REPRESENTATIONS

By signing this Homebuyer Agreement, the Homebuyer attests to the following:

- a. The Homebuyer warrants that all information and documentation provided to Habitat and the City is true and correct. The Homebuyer has fully disclosed all income and assets to Habitat and warrants that the Homebuyer's household or financial situation has not changed materially since the application for HOME Assistance was made. The Homebuyer acknowledges that any material discrepancies or misstatements may result in the Homebuyer's disqualification from participation in the program and shall be deemed a breach of this Homebuyer Agreement and the Note, and the Homebuyer will be required to repay the entire HOME investment amount.
- b. The Homebuyer has completed homeownership counseling as required by the City.
- c. The Homebuyer has agreed to purchase a dwelling unit that meets HOME Program requirements, and that the dwelling unit must meet HOME Program property standards prior to purchase.
- d. The Homebuyer understands and agrees to the requirements stated in this Homebuyer Agreement for the entire term.

SECTION 6. HOMEBUYER RESPONSIBILITIES

The Homebuyer agrees to the following to meet the requirements of this HOME assistance:

- a. The Homebuyer will provide the following buyer funds required for closing: \$0.

- b. The Homebuyer will occupy the property as his/her principal residence for the Affordability Period as described in Section 7.
- c. The Homebuyer will maintain the property, maintain hazard insurance, and pay all required taxes during the term of this Agreement as described in Section 9.
- d. The Homebuyer will provide information as required by the City to monitor compliance with Program requirements.
- e. The Homebuyer will comply with the refinancing policy stated in Section 10.
- f. In the event the homebuyer sells, vacates, rents, abandons or otherwise transfers the Property, whether voluntarily or involuntarily, during the term of this Homebuyer Agreement, the Homebuyer will notify the City and comply with recapture requirements in Section 8.

SECTION 7. PRINCIPAL RESIDENCE

During the Affordability Period, if the Homebuyer sells, vacates, rents, abandons or otherwise transfers the Property, whether voluntarily or involuntarily, the Homebuyer shall be governed by Section 8 below. The Homebuyer shall at all times maintain the Property as his/her principal residence. Should the Homebuyer cease to maintain the Property as his/her principal residence, rent the residence to another party, or convert the Property to a non-residential use, the Homebuyer will be in breach of this Homebuyer Agreement and subject to the default and enforcement provisions under Section 12.

SECTION 8. RECAPTURE OF DIRECT HOME ASSISTANCE

In compliance with HOME Regulations at 24 CFR 92.254(a)(5), if the Homebuyer sells, vacates, rents, abandons or otherwise transfers the Property, whether voluntarily or involuntarily, during the term of this Homebuyer Agreement, including transfer as a result of foreclosure or deed in lieu of foreclosure, then the outstanding direct HOME Assistance to the Homebuyer will be subject to recapture by the City.

The "Recapture Amount" will be determined by adding together the then outstanding balance of the Amortizing Balance to the outstanding balance of the Deferred Balance (after accounting for any prorated forgiveness based on the Homebuyer's actual period of ownership).

If there are no net proceeds of sale or the Net Proceeds are insufficient to repay the Recapture Amount, then the entire Net Proceeds, if any, will be recaptured and retained by the City to satisfy both this Agreement and the Loan. The term "Net Proceeds" is defined as the sale price less the balance due on superior secured non-HOME debt and less the closing costs incurred by the Homebuyer at sale or transfer. In the event the net proceeds are projected to be less than the total outstanding Loan balance, the City reserves the right to determine whether the sales price is comparable to the sales price in an arms-length transaction for a similar unit and to evaluate the closing costs being charged to the Homebuyer to ensure they are reasonable and customary.

If the sales price or closing costs are unreasonable, the City may adjust the payoff to reflect net proceeds calculated using its estimates of arms-length market value and customary closing costs.

Net proceeds in excess of the outstanding Loan and direct HOME Assistance may be retained by the Homebuyer.

To facilitate the expeditious administration of this Section, the Homebuyer shall provide notice to Habitat and the City of any anticipated transfer of title to the Property, including but not limited to a sale or foreclosure.

If the Homebuyer is determined to be in violation of this Homebuyer Agreement, the full amount of the Loan shall be due and payable as stated in Section 12.

SECTION 9. INSURANCE AND TAXES

At all times during the term of this Homebuyer Agreement, the Homebuyer shall maintain a valid and current hazard insurance policy on the Property for the current appraised value of the Property and naming Habitat (or, following any assignment of the loans, the City) as an additional loss payee in primary coverage. Failure to maintain a valid and current insurance policy shall be considered a breach of this Homebuyer Agreement, and Habitat (or City) will have the right to secure insurance for the Property and charge such costs to the Homebuyer or to foreclose on its Mortgage(s), if necessary, to protect the HOME Program investment. If the Property is in a 100-year floodplain, the Homebuyer shall maintain a current and valid flood insurance policy on the Property. Evidence of insurance must be provided at closing of the Loan and annually thereafter.

At all times during the term of this Homebuyer Agreement, the Homebuyer shall pay property taxes and other assessments when due.

SECTION 10. REFINANCING

During the term of this Homebuyer Agreement, the Homebuyer will notify Habitat (or the City) of the intent to refinance any loan that is senior to the HOME Loan(s). The City will only approve subordination of the HOME debt to a new loan in compliance with its then current refinancing policy.

SECTION 11. CITY OF CEDAR FALLS RESPONSIBILITIES

As the HOME Participating Jurisdiction, the City is ultimately responsible to HUD for compliance with all HOME requirements, including the ongoing enforcement of this Agreement regarding principal residency and recapture.

- a. The City has determined the Homebuyer to be eligible according the HOME Program's income limits and other eligibility requirements and will review any changes to eligibility at time of closing.
- b. The City has determined the Property to be eligible under the HOME Program's requirements, including Program purchase price limits and property standards.

- c. The City has completed the environmental review required by 24 CFR Part 58 and determined that the Property and assistance meet federal requirements.
- d. The City has determined the amount of Homebuyer's assistance to be reasonable and in compliance with HOME Program requirements and its underwriting policy and may adjust the assistance based on final price, costs and underwriting.
- e. The City will review, monitor, or seek to confirm the Homebuyer's ongoing compliance with the terms of this Homebuyer Agreement and the Loan, including but not limited to principal residency. The City will enforce the other provisions of this Homebuyer Agreement and the recorded documents

The City may issue notices of violation, require corrective action, or seek performance using any and all legal remedies available.

SECTION 12. DEFAULT AND ENFORCEMENT

In the event the Homebuyer violates any terms of this Homebuyer Agreement or any other agreement between the Homebuyer and the City, the City shall issue a notice of violation to the Homebuyer. Upon receipt of such a notice, the Homebuyer agrees to remedy the violation within 30 days or, in the case of violations requiring longer cure periods, the City may allow for a period of up to 90 days to correct the violation. In such cases, the Homebuyer must take action to begin corrections within 30 days of the date of the City's notice of violation. Upon the Homebuyer's failure to correct the violation within the allotted time, the City may take additional corrective action including suing for specific performance, declaring a default in the Loan and initiating foreclosure proceedings (or requiring Habitat to do so), and seeking any other available legal remedies.

In the event of the Homebuyer's uncured violation of the principal residency provisions of Section 7, the Homebuyer will be required to repay the entire HOME investment in the Property.

SECTION 13. MISCELLANEOUS

This Homebuyer Agreement shall be construed and interpreted in accordance with Iowa law. In the event of legal action resulting from a dispute hereunder, the parties agree that the state and federal courts of the State of Iowa shall have jurisdiction and that the proper forum for such action shall be COUNTY of BLACK HAWK, STATE of IOWA.

None of the rights and remedies conferred upon or reserved to the City under this Homebuyer Agreement is intended to be exclusive of any other rights, and each and every right shall be cumulative and concurrent, and may be enforced separately, successively, or together, and may be exercised from time to time as often as may be deemed necessary by the City.

Each party has participated in negotiating and drafting this Homebuyer Agreement, so if an ambiguity or a question of interpretation arises, this Homebuyer Agreement is to be construed as if the parties had drafted it jointly. Any rules of construction relating to interpretation against the drafter of an agreement shall not apply to this Homebuyer Agreement and are expressly waived.

The paragraph headings contained herein are for convenience in reference to this Homebuyer Agreement and are not intended to define or to limit the scope of any provision of this Homebuyer Agreement. Where appropriate, all personal pronouns used herein, whether used in the masculine, feminine or neutral gender, shall include all other genders and singular nouns used herein shall include the plural and vice versa.

Executed and effective as of the day and year first above written and for the purposes herein expressed, by the City, by Habitat, and by the Homebuyer.

Homebuyer(s)

By: _____
Leah Mcgrane

Date: _____

STATE OF IOWA)
) ss.
COUNTY OF BLACK HAWK)

This instrument was acknowledged before me **November 16, 2023** by **Leah Mcgrane**, a single person, as a voluntary act and deed.

[Seal]

Notary Public, State of Iowa

Commission Expires: _____

City of Cedar Falls

By: _____

Name: Robert M. Green

Title: Mayor

Date: _____

Attest: _____

Name: Jacqueline Danielsen, MMC

Title: City Clerk

Date: _____

STATE OF IOWA)
) SS
COUNTY OF BLACK HAWK)

On this ____ day of _____, 20____, before me a Notary Public in and for said County, personally appeared Robert M. Green and Jacqueline Danielsen to me personally known, who being duly sworn, did say that they are the Mayor and City Clerk, respectively, of the City of Cedar Falls, Iowa, a Municipal Corporation, created and existing under the laws of the State of Iowa, and that the seal affixed to the foregoing instrument is the seal of said Municipal Corporation, and that said instrument was signed and sealed on behalf of said Municipal Corporation by authority and resolution of its City Council and said Mayor and City Clerk acknowledged said instrument to be the free act and deed of said Municipal Corporation by it voluntarily executed.

Notary Public in and for Black Hawk County, Iowa

DAILY INVOICES FOR 11/06/23 COUNCIL MEETING

Item 43.

PREPARED 10/31/2023, 10:13:23
 PROGRAM GM360L
 CITY OF CEDAR FALLS

ACCOUNT ACTIVITY LISTING

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 ACCOUNTING PERIOD 04/2024

GROUP	PO	ACCTG	----TRANSACTION----	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE
NBR	NBR	PER.	CD	DATE	NUMBER		POST DT
FUND 101 GENERAL FUND							
101-1038-441.81-32					PROFESSIONAL SERVICES / TUITION ASSISTANCE		
700		04/24 AP	02/28/23	0398401	DOUGAN JR, SCOTT	1,650.74	10/30/23
					VOID CHECK-LOST		
					TUITION REIMBURSEMENT		
					ACCOUNT TOTAL	.00	1,650.74-
101-1048-441.83-05					TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)		
605		04/24 AP	10/10/23	0399264	ROGERS, KEVIN	66.88	10/12/23
					RMB:MEALS-DEPOSITION		
					W/JEFF OLSON		
					ACCOUNT TOTAL	66.88	.00
101-1060-423.71-01					OFFICE SUPPLIES / OFFICE SUPPLIES		
459		05/24 AP	10/06/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	409.13	10/26/23
					DRY-ERASE MARKERS, TAPE,		
					PAPER		
459		05/24 AP	09/13/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	546.08	10/26/23
					AAA BATTERIES, 3/4" TAPE,		
					WHITEBOARD EASEL		
					ACCOUNT TOTAL	955.21	.00
101-1060-423.72-76					OPERATING SUPPLIES / PUBLIC RELATIONS		
460		05/24 AP	10/19/23	0000000	MOVIE LICENSING USA	894.00	10/26/23
					SITE LICENSE RENEWAL 1YR		
					12/01/23-11/30/24		
					ACCOUNT TOTAL	894.00	.00
101-1060-423.72-99					OPERATING SUPPLIES / POSTAGE		
460		05/24 AP	09/26/23	0000000	QUADIENT FINANCE USA, INC.	300.00	10/26/23
					POSTAGE		
					ACCOUNT TOTAL	300.00	.00
101-1060-423.81-01					PROFESSIONAL SERVICES / PROFESSIONAL SERVICES		
460		05/24 AP	09/28/23	0000000	ENVISIONWARE, INC	195.00	10/26/23
					AMH CONSULTING SERVICES		
					ACCOUNT TOTAL	195.00	.00
101-1060-423.81-91					PROFESSIONAL SERVICES / LICENSES & SERVICE CONTRT		
460		05/24 AP	10/12/23	0000000	GORDON FLESCH COMPANY INC	977.87	10/26/23
					COPIER CONTRACT		
					015-1483981-000		
638		04/24 AP	09/01/23	0399274	IFC STUDIOS	3,948.00	10/18/23
					PREM.TIER HOSTING PACKAGE		
					9/1/23-9/1/24		
					ACCOUNT TOTAL	4,925.87	.00

PREPARED 10/31/2023, 10:13:23
PROGRAM GM360L
CITY OF CEDAR FALLS

ACCOUNT ACTIVITY LISTING

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-1060-423.85-01 UTILITIES / UTILITIES										
459		05/24 AP		10/05/23	0000000	CEDAR FALLS UTILITIES	5,948.00		10/26/23	
						LIBRARY UTILITIES				
						ACCOUNT TOTAL	5,948.00	.00	5,948.00	
101-1060-423.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE										
460		05/24 AP		10/13/23	0000000	ARAMARK	23.55		10/26/23	
						LIBRARY MAT SERVICE				
459		05/24 AP		09/29/23	0000000	ARAMARK	23.55		10/26/23	
						LIBRARY MAT SERVICE				
						ACCOUNT TOTAL	47.10	.00	47.10	
101-1060-423.89-20 MISCELLANEOUS SERVICES / ADULT BOOKS										
459		05/24 AP		10/04/23	0000000	WATERLOO PUBLIC LIBRARY	30.00		10/26/23	
						ADULT BOOKS (LOST WPL BOOK)				
459		05/24 AP		10/02/23	0000000	WATERLOO PUBLIC LIBRARY	9.99		10/26/23	
						ADULT BOOKS (LOST WPL BOOK)				
459		05/24 AP		09/21/23	0000000	WATERLOO PUBLIC LIBRARY	31.99		10/26/23	
						ADULT BOOKS (LOST WPL BOOKS)				
						ACCOUNT TOTAL	71.98	.00	71.98	
101-1060-423.89-26 MISCELLANEOUS SERVICES / NON-PRINT RESOURCES										
460		05/24 AP		10/06/23	0000000	MINNESOTA HISTORICAL SOCIETY	11.50		10/26/23	
						MICROFILM				
						ACCOUNT TOTAL	11.50	.00	11.50	
101-1060-423.89-33 MISCELLANEOUS SERVICES / FRIENDS SUPPORTED PROGRAM										
460		05/24 AP		10/11/23	0000000	WHIMSICAL TWIST	120.00		10/26/23	
						FOTL:ADULT-CALIGRAPHY CLASS				
460		05/24 AP		10/07/23	0000000	KRAMER, KARL ALLAN	180.00		10/26/23	
						FOTL:YA-DUNGEON MASTER CLASS				
459		05/24 AP		09/30/23	0000000	NISSSEN, THOMAS	650.00		10/26/23	
						FOTL:YA-MINECRAFT SUB.				
						ACCOUNT TOTAL	950.00	.00	950.00	
101-1061-423.89-20 MISCELLANEOUS SERVICES / ADULT BOOKS										
460		05/24 AP		10/17/23	0000000	BAKER & TAYLOR BOOKS	160.45		10/26/23	
						ADULT BOOKS				
460		05/24 AP		10/17/23	0000000	BAKER & TAYLOR BOOKS	544.92		10/26/23	
						ADULT BOOKS				

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CITY OF CEDAR FALLS

ACCOUNT ACTIVITY LISTING

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-1061-423.89-20 MISCELLANEOUS SERVICES / ADULT BOOKS						continued				
460		05/24	AP	10/16/23	0000000	IOWA POETRY ASSOCIATION	12.75		10/26/23	
						ADULT BOOKS				
460		05/24	AP	10/14/23	0000000	BAKER & TAYLOR BOOKS	500.02		10/26/23	
						ADULT BOOKS				
460		05/24	AP	10/13/23	0000000	BAKER & TAYLOR BOOKS	51.28		10/26/23	
						ADULT BOOKS				
459		05/24	AP	10/11/23	0000000	BAKER & TAYLOR BOOKS	203.40		10/26/23	
						ADULT BOOKS				
459		05/24	AP	10/10/23	0000000	BAKER & TAYLOR BOOKS	170.31		10/26/23	
						ADULT BOOKS				
459		05/24	AP	10/10/23	0000000	BAKER & TAYLOR BOOKS	181.68		10/26/23	
						ADULT BOOKS				
460		05/24	AP	10/09/23	0000000	BAKER & TAYLOR BOOKS	22.79		10/26/23	
						ADULT BOOKS				
459		05/24	AP	10/05/23	0000000	BAKER & TAYLOR BOOKS	195.05		10/26/23	
						ADULT BOOKS				
459		05/24	AP	10/03/23	0000000	BAKER & TAYLOR BOOKS	670.84		10/26/23	
						ADULT BOOKS				
459		05/24	AP	10/03/23	0000000	BAKER & TAYLOR BOOKS	411.51		10/26/23	
						ADULT BOOKS				
459		05/24	AP	10/02/23	0000000	BAKER & TAYLOR BOOKS	242.62		10/26/23	
						ADULT BOOKS				
459		05/24	AP	10/02/23	0000000	BAKER & TAYLOR BOOKS	166.38		10/26/23	
						ADULT BOOKS				
459		05/24	AP	09/29/23	0000000	BAKER & TAYLOR BOOKS	137.06		10/26/23	
						ADULT BOOKS				
459		05/24	AP	09/28/23	0000000	BAKER & TAYLOR BOOKS	693.65		10/26/23	
						ADULT BOOKS				
459		05/24	AP	09/28/23	0000000	BAKER & TAYLOR BOOKS	523.58		10/26/23	
						ADULT BOOKS				
459		05/24	AP	09/26/23	0000000	BAKER & TAYLOR BOOKS	303.07		10/26/23	
						ADULT BOOKS				
459		05/24	AP	09/22/23	0000000	BAKER & TAYLOR BOOKS	271.92		10/26/23	
						ADULT BOOKS				
459		05/24	AP	09/21/23	0000000	BAKER & TAYLOR BOOKS	314.29		10/26/23	
						ADULT BOOKS				
459		05/24	AP	09/19/23	0000000	BAKER & TAYLOR BOOKS	233.44		10/26/23	
						ADULT BOOKS				
						ACCOUNT TOTAL	6,011.01	.00	6,011.01	
101-1061-423.89-21 MISCELLANEOUS SERVICES / YOUNG ADULT BOOKS										
460		05/24	AP	10/17/23	0000000	BAKER & TAYLOR BOOKS	214.68		10/26/23	
						YOUNG ADULT BOOKS				
460		05/24	AP	10/13/23	0000000	BAKER & TAYLOR BOOKS	126.55		10/26/23	
						YOUNG ADULT BOOKS				
459		05/24	AP	10/11/23	0000000	BAKER & TAYLOR BOOKS	837.45		10/26/23	
						YOUNG ADULT BOOKS				

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 CITY OF CEDAR FALLS

ACCOUNT ACTIVITY LISTING

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GROUP NBR	PO NBR	ACCTG PER.	CD	---TRANSACTION---	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND											
101-1061-423.89-21 MISCELLANEOUS SERVICES / YOUNG ADULT BOOKS continued											
459		05/24	AP	10/10/23	0000000		BAKER & TAYLOR BOOKS	78.83		10/26/23	
							YOUNG ADULT BOOKS				
459		05/24	AP	10/10/23	0000000		BAKER & TAYLOR BOOKS	57.56		10/26/23	
							YOUNG ADULT BOOKS				
459		05/24	AP	10/05/23	0000000		BAKER & TAYLOR BOOKS	319.59		10/26/23	
							YOUNG ADULT BOOKS				
459		05/24	AP	10/03/23	0000000		BAKER & TAYLOR BOOKS	42.41		10/26/23	
							YOUNG ADULT BOOKS				
459		05/24	AP	10/02/23	0000000		BAKER & TAYLOR BOOKS	1,087.17		10/26/23	
							YOUNG ADULT BOOKS				
459		05/24	AP	10/02/23	0000000		BAKER & TAYLOR BOOKS	110.95		10/26/23	
							YOUNG ADULT BOOKS				
459		05/24	AP	10/02/23	0000000		BAKER & TAYLOR BOOKS	11.39		10/26/23	
							YOUNG ADULT BOOKS				
459		05/24	AP	09/29/23	0000000		BAKER & TAYLOR BOOKS	15.38		10/26/23	
							YOUNG ADULT BOOKS				
459		05/24	AP	09/28/23	0000000		BAKER & TAYLOR BOOKS	11.39		10/26/23	
							YOUNG ADULT BOOKS				
459		05/24	AP	09/26/23	0000000		BAKER & TAYLOR BOOKS	11.39		10/26/23	
							YOUNG ADULT BOOKS				
459		05/24	AP	09/22/23	0000000		BAKER & TAYLOR BOOKS	198.74		10/26/23	
							YOUNG ADULT BOOKS				
459		05/24	AP	09/21/23	0000000		BAKER & TAYLOR BOOKS	63.86		10/26/23	
							YOUNG ADULT BOOKS				
459		05/24	AP	09/19/23	0000000		BAKER & TAYLOR BOOKS	116.74		10/26/23	
							YOUNG ADULT BOOKS				
							ACCOUNT TOTAL	3,304.08	.00	3,304.08	
101-1061-423.89-22 MISCELLANEOUS SERVICES / YOUTH BOOKS											
460		05/24	AP	10/17/23	0000000		BAKER & TAYLOR BOOKS	65.56		10/26/23	
							YOUTH BOOKS				
459		05/24	AP	10/11/23	0000000		BAKER & TAYLOR BOOKS	900.55		10/26/23	
							YOUTH BOOKS				
459		05/24	AP	10/10/23	0000000		BAKER & TAYLOR BOOKS	26.83		10/26/23	
							YOUTH BOOKS				
459		05/24	AP	10/10/23	0000000		BAKER & TAYLOR BOOKS	21.42		10/26/23	
							YOUTH BOOKS				
459		05/24	AP	10/05/23	0000000		BAKER & TAYLOR BOOKS	2,089.27		10/26/23	
							YOUTH BOOKS				
459		05/24	AP	10/04/23	0000000		LAKEVIEW BOOKS	698.88		10/26/23	
							YOUTH BOOKS				
459		05/24	AP	10/04/23	0000000		BAKER & TAYLOR BOOKS	949.70		10/26/23	
							YOUTH BOOKS				
459		05/24	AP	10/03/23	0000000		BAKER & TAYLOR BOOKS	373.66		10/26/23	
							YOUTH BOOKS				
459		05/24	AP	10/02/23	0000000		BAKER & TAYLOR BOOKS	84.56		10/26/23	
							YOUTH BOOKS				

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FUND 101 GENERAL FUND									
101-1061-423.89-22 MISCELLANEOUS SERVICES / YOUTH BOOKS						continued			
459		05/24 AP		09/29/23 0000000	BAKER & TAYLOR BOOKS	255.18		10/26/23	
					YOUTH BOOKS				
459		05/24 AP		09/28/23 0000000	BAKER & TAYLOR BOOKS	34.96		10/26/23	
					YOUTH BOOKS				
459		05/24 AP		09/26/23 0000000	BAKER & TAYLOR BOOKS	42.96		10/26/23	
					YOUTH BOOKS				
459		05/24 AP		09/22/23 0000000	BAKER & TAYLOR BOOKS	200.75		10/26/23	
					YOUTH BOOKS				
459		05/24 AP		09/21/23 0000000	BAKER & TAYLOR BOOKS	12.07		10/26/23	
					YOUTH BOOKS				
459		05/24 AP		09/19/23 0000000	BAKER & TAYLOR BOOKS	53.65		10/26/23	
					YOUTH BOOKS				
ACCOUNT TOTAL						5,810.00	.00	5,810.00	
101-1061-423.89-23 MISCELLANEOUS SERVICES / LARGE PRINT BOOKS									
460		05/24 AP		10/17/23 0000000	BAKER & TAYLOR BOOKS	18.60		10/26/23	
					LARGE PRINT BOOKS				
460		05/24 AP		10/14/23 0000000	BAKER & TAYLOR BOOKS	115.36		10/26/23	
					LARGE PRINT BOOKS				
460		05/24 AP		10/13/23 0000000	BAKER & TAYLOR BOOKS	49.92		10/26/23	
					LARGE PRINT BOOKS				
459		05/24 AP		10/11/23 0000000	BAKER & TAYLOR BOOKS	70.52		10/26/23	
					LARGE PRINT BOOKS				
459		05/24 AP		10/10/23 0000000	BAKER & TAYLOR BOOKS	18.00		10/26/23	
					LARGE PRINT BOOKS				
459		05/24 AP		10/10/23 0000000	BAKER & TAYLOR BOOKS	18.60		10/26/23	
					LARGE PRINT BOOKS				
459		05/24 AP		10/05/23 0000000	BAKER & TAYLOR BOOKS	74.59		10/26/23	
					LARGE PRINT BOOKS				
459		05/24 AP		10/03/23 0000000	BAKER & TAYLOR BOOKS	146.96		10/26/23	
					LARGE PRINT BOOKS				
459		05/24 AP		10/02/23 0000000	BAKER & TAYLOR BOOKS	31.92		10/26/23	
					LARGE PRINT BOOKS				
459		05/24 AP		10/01/23 0000000	CENTER POINT LARGE PRINT	49.14		10/26/23	
					LARGE PRINT BOOKS				
459		05/24 AP		09/29/23 0000000	BAKER & TAYLOR BOOKS	38.40		10/26/23	
					LARGE PRINT BOOKS				
459		05/24 AP		09/28/23 0000000	BAKER & TAYLOR BOOKS	170.18		10/26/23	
					LARGE PRINT BOOKS				
459		05/24 AP		09/28/23 0000000	BAKER & TAYLOR BOOKS	79.98		10/26/23	
					LARGE PRINT BOOKS				
459		05/24 AP		09/26/23 0000000	BAKER & TAYLOR BOOKS	90.71		10/26/23	
					LARGE PRINT BOOKS				
459		05/24 AP		09/22/23 0000000	BAKER & TAYLOR BOOKS	37.99		10/26/23	
					LARGE PRINT BOOKS				
459		05/24 AP		09/21/23 0000000	BAKER & TAYLOR BOOKS	76.98		10/26/23	
					LARGE PRINT BOOKS				

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FUND 101 GENERAL FUND										
101-1061-423.89-23 MISCELLANEOUS SERVICES / LARGE PRINT BOOKS							continued			
ACCOUNT TOTAL							1,087.85	.00	1,087.85	
101-1061-423.89-24 MISCELLANEOUS SERVICES / ADULT AUDIO										
460		05/24 AP		10/13/23	0000000	BAKER & TAYLOR BOOKS	30.79		10/26/23	
ADULT CD BOOKS										
459		05/24 AP		10/10/23	0000000	BAKER & TAYLOR BOOKS	46.75		10/26/23	
ADULT CD BOOKS										
459		05/24 AP		10/05/23	0000000	PLAYAWAY PRODUCTS	112.48		10/26/23	
ADULT PLAYAWAYS										
459		05/24 AP		10/02/23	0000000	BAKER & TAYLOR BOOKS	24.74		10/26/23	
ADULT CD BOOKS										
459		05/24 AP		09/28/23	0000000	BAKER & TAYLOR BOOKS	22.00		10/26/23	
ADULT CD BOOKS										
459		05/24 AP		09/26/23	0000000	BAKER & TAYLOR BOOKS	33.00		10/26/23	
ADULT CD BOOKS										
ACCOUNT TOTAL							269.76	.00	269.76	
101-1061-423.89-25 MISCELLANEOUS SERVICES / ADULT VIDEO										
460		05/24 AP		10/14/23	0000000	BAKER & TAYLOR ENTERTAINMENT	20.99		10/26/23	
ADULT VIDEOS										
460		05/24 AP		10/13/23	0000000	BAKER & TAYLOR ENTERTAINMENT	177.72		10/26/23	
ADULT VIDEOS										
459		05/24 AP		10/07/23	0000000	BAKER & TAYLOR ENTERTAINMENT	113.34		10/26/23	
ADULT VIDEOS										
459		05/24 AP		10/06/23	0000000	BAKER & TAYLOR ENTERTAINMENT	25.36		10/26/23	
ADULT VIDEOS										
459		05/24 AP		09/29/23	0000000	BAKER & TAYLOR ENTERTAINMENT	48.98		10/26/23	
ADULT VIDEOS										
459		05/24 AP		09/25/23	0000000	BAKER & TAYLOR ENTERTAINMENT	38.46		10/26/23	
ADULT VIDEOS										
459		05/24 AP		09/23/23	0000000	BAKER & TAYLOR ENTERTAINMENT	34.99		10/26/23	
ADULT VIDEOS										
459		05/24 AP		09/22/23	0000000	BAKER & TAYLOR ENTERTAINMENT	86.02		10/26/23	
ADULT VIDEOS										
ACCOUNT TOTAL							545.86	.00	545.86	
101-1061-423.89-35 MISCELLANEOUS SERVICES / YOUTH AUDIO										
459		05/24 AP		10/05/23	0000000	PLAYAWAY PRODUCTS	138.72		10/26/23	
YOUTH PLAYAWAYS										
ACCOUNT TOTAL							138.72	.00	138.72	

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FUND 101 GENERAL FUND										
101-1061-423.89-36 MISCELLANEOUS SERVICES / YOUTH VIDEO										
459		05/24	AP	10/07/23	0000000	BAKER & TAYLOR ENTERTAINMENT	25.18			10/26/23
						YOUTH VIDEOS				
459		05/24	AP	10/06/23	0000000	MIDWEST TAPE, LLC	37.48			10/26/23
						YOUTH VIDEOS				
459		05/24	AP	09/22/23	0000000	MIDWEST TAPE, LLC	22.49			10/26/23
						YOUTH VIDEOS				
						ACCOUNT TOTAL	85.15	.00		85.15
101-1061-423.89-37 MISCELLANEOUS SERVICES / YOUNG ADULT AUDIO										
460		05/24	AP	10/13/23	0000000	BAKER & TAYLOR BOOKS	27.48			10/26/23
						YOUNG ADULT MP3S				
460		05/24	AP	10/13/23	0000000	BAKER & TAYLOR BOOKS	658.66			10/26/23
						YOUNG ADULT PLAYAWAYS				
459		05/24	AP	10/05/23	0000000	PLAYAWAY PRODUCTS	183.72			10/26/23
						YOUNG ADULT PLAYAWAYS				
459		05/24	AP	10/02/23	0000000	BAKER & TAYLOR BOOKS	21.99			10/26/23
						YOUNG ADULT MP3				
459		05/24	AP	10/02/23	0000000	BAKER & TAYLOR BOOKS	152.98			10/26/23
						YOUNG ADULT PLAYAWAYS				
						ACCOUNT TOTAL	1,044.83	.00		1,044.83
101-1061-423.89-42 MISCELLANEOUS SERVICES / ADULT E-MATERIALS										
460		05/24	AP	10/18/23	0000000	OVERDRIVE, INC.	436.06			10/26/23
						ADULT E-BOOKS				
460		05/24	AP	10/18/23	0000000	OVERDRIVE, INC.	449.88			10/26/23
						ADULT AUDIO BOOKS				
460		05/24	AP	10/17/23	0000000	OVERDRIVE, INC.	161.99			10/26/23
						ADULT E-BOOKS				
460		05/24	AP	10/17/23	0000000	OVERDRIVE, INC.	95.00			10/26/23
						ADULT AUDIO BOOKS				
459		05/24	AP	10/10/23	0000000	OVERDRIVE, INC.	148.50			10/26/23
						ADULT E-BOOKS				
459		05/24	AP	10/10/23	0000000	OVERDRIVE, INC.	47.50			10/26/23
						ADULT AUDIO BOOKS				
459		05/24	AP	10/09/23	0000000	OVERDRIVE, INC.	425.40			10/26/23
						ADULT E-BOOKS				
459		05/24	AP	10/09/23	0000000	OVERDRIVE, INC.	269.94			10/26/23
						ADULT AUDIO BOOKS				
459		05/24	AP	10/04/23	0000000	OVERDRIVE, INC.	339.23			10/26/23
						ADULT E-BOOKS				
459		05/24	AP	10/04/23	0000000	OVERDRIVE, INC.	834.98			10/26/23
						ADULT AUDIO BOOKS				
459		05/24	AP	10/03/23	0000000	OVERDRIVE, INC.	227.43			10/26/23
						ADULT E-BOOKS				
459		05/24	AP	10/03/23	0000000	OVERDRIVE, INC.	47.50			10/26/23

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FUND 101 GENERAL FUND										
101-1061-423.89-42 MISCELLANEOUS SERVICES / ADULT E-MATERIALS						continued				
459		05/24 AP		09/30/23	0000000	ADULT AUDIO BOOKS OVERDRIVE, INC.	324.97			10/26/23
459		05/24 AP		09/30/23	0000000	ADULT E-BOOKS OVERDRIVE, INC.	110.98			10/26/23
459		05/24 AP		09/26/23	0000000	ADULT AUDIO BOOKS OVERDRIVE, INC.	40.87			10/26/23
459		05/24 AP		09/26/23	0000000	ADULT E-BOOKS OVERDRIVE, INC.	82.50			10/26/23
459		05/24 AP		09/26/23	0000000	ADULT E-BOOKS OVERDRIVE, INC.	234.94			10/26/23
459		05/24 AP		09/25/23	0000000	ADULT AUDIO BOOKS OVERDRIVE, INC.	170.44			10/26/23
459		05/24 AP		09/25/23	0000000	ADULT E-BOOKS OVERDRIVE, INC.	445.41			10/26/23
459		05/24 AP		09/25/23	0000000	ADULT AUDIO BOOKS OVERDRIVE, INC.	82.50			10/26/23
459		05/24 AP		09/20/23	0000000	ADULT E-BOOKS OVERDRIVE, INC.	617.88			10/26/23
459		05/24 AP		09/20/23	0000000	ADULT E-BOOKS OVERDRIVE, INC.	537.24			10/26/23
459		05/24 AP		09/20/23	0000000	ADULT AUDIO BOOKS OVERDRIVE, INC.	99.67			10/26/23
						ADULT E-BOOKS				
ACCOUNT TOTAL							6,230.81	.00		6,230.81
101-1061-423.89-44 MISCELLANEOUS SERVICES / YOUNG ADULT E-MATERIALS										
459		05/24 AP		09/30/23	0000000	YOUNG ADULT E-BOOKS OVERDRIVE, INC.	121.69			10/26/23
459		05/24 AP		09/30/23	0000000	YOUNG ADULT E-BOOKS OVERDRIVE, INC.	417.30			10/26/23
459		05/24 AP		09/28/23	0000000	YOUNG ADULT AUDIO BOOKS OVERDRIVE, INC.	282.20			10/26/23
459		05/24 AP		09/28/23	0000000	YOUNG ADULT E-BOOKS OVERDRIVE, INC.	306.93			10/26/23
						YOUNG ADULT AUDIO BOOKS				
ACCOUNT TOTAL							1,128.12	.00		1,128.12
101-1061-423.89-46 MISCELLANEOUS SERVICES / YOUTH E-MATERIALS										
459		05/24 AP		09/30/23	0000000	YOUTH E-BOOKS OVERDRIVE, INC.	39.98			10/26/23
459		05/24 AP		09/30/23	0000000	YOUTH E-BOOKS OVERDRIVE, INC.	24.99			10/26/23
459		05/24 AP		09/21/23	0000000	YOUTH AUDIO BOOKS OVERDRIVE, INC.	51.96			10/26/23
459		05/24 AP		09/21/23	0000000	YOUTH E-BOOKS OVERDRIVE, INC.	113.50			10/26/23
						YOUTH AUDIO BOOKS				

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FUND 101 GENERAL FUND										
101-1061-423.89-46 MISCELLANEOUS SERVICES / YOUTH E-MATERIALS							continued			
ACCOUNT TOTAL							230.43	.00	230.43	
101-1118-441.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
695		04/24 AP		10/26/23	0399305	GAINES, RON RMB:SAFETY BOOTS	175.00			10/30/23
ACCOUNT TOTAL							175.00	.00	175.00	
101-1158-441.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)										
638		04/24 AP		10/13/23	0399273	GREEN, ROB RMB:TRAVEL-HOMELAND SEC.	109.96			10/18/23
ACCOUNT TOTAL							109.96	.00	109.96	
101-1199-441.81-03 PROFESSIONAL SERVICES / RECORDING FEES										
684		04/24 AP		10/25/23	0399293	BLACK HAWK CO.RECORDER RCD:RESOLUTION #23,352	12.00			10/26/23
ACCOUNT TOTAL							12.00	.00	12.00	
101-1199-441.89-13 MISCELLANEOUS SERVICES / CONTINGENCY										
684		04/24 AP		07/22/22	0399295	DAVID STRICKLER	470.00			10/26/23
700		04/24 AP		07/22/22	0397307	HANNAH L. KARGAS REFUND:FIREWORKS CITATION		470.00		10/30/23
ACCOUNT TOTAL							470.00	470.00	.00	
101-1199-441.89-14 MISCELLANEOUS SERVICES / REFUNDS										
695		04/24 AP		10/26/23	0399306	KEN'S ELECTRIC INC. REFUND-ELECTRIC PERMIT	160.00			10/30/23
ACCOUNT TOTAL							160.00	.00	160.00	
101-2205-432.88-17 OUTSIDE AGENCIES / CEDAR FALLS BAND										
605		04/24 AP		10/10/23	0399257	CEDAR FALLS MUNICIPAL BAND PROPERTY TAX PAYMENT	14,076.50			10/12/23
ACCOUNT TOTAL							14,076.50	.00	14,076.50	
101-2245-442.89-79 MISCELLANEOUS SERVICES / SINGLE FAM CONV INCENTIVE										

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FUND 101 GENERAL FUND										
101-2245-442.89-79						MISCELLANEOUS SERVICES / SINGLE FAM CONV INCENTIVE				
684		04/24 AP		10/25/23	0399290	AMY PEREZ	4,000.00		10/26/23	
					1/2 DNPMT.RENT.CONV.INCNT	1310 IOWA STREET				
					ACCOUNT TOTAL		4,000.00	.00	4,000.00	
101-2253-423.61-15 SALARIES / YOUTH SPORTS WAGES										
101-2253-423.61-15						SALARIES / YOUTH SPORTS WAGES				
695		04/24 AP		10/30/23	0399307	TREASURER, STATE OF IOWA	22.16		10/30/23	
					UNCLAIMED CK:END 06/30/22	WAGES-JASMYN HOLMES				
					ACCOUNT TOTAL		22.16	.00	22.16	
101-2253-423.85-01 UTILITIES / UTILITIES										
101-2253-423.85-01						UTILITIES / UTILITIES				
655		04/24 AP		10/10/23	0399280	CEDAR FALLS UTILITIES	5,152.03		10/20/23	
					UTILITIES THRU 10/10/23					
					ACCOUNT TOTAL		5,152.03	.00	5,152.03	
101-2253-423.85-05 UTILITIES / THE FALLS POOL UTILITIES										
101-2253-423.85-05						UTILITIES / THE FALLS POOL UTILITIES				
655		04/24 AP		10/10/23	0399280	CEDAR FALLS UTILITIES	5,365.42		10/20/23	
					UTILITIES THRU 10/10/23					
					ACCOUNT TOTAL		5,365.42	.00	5,365.42	
101-2253-423.89-14 MISCELLANEOUS SERVICES / REFUNDS										
101-2253-423.89-14						MISCELLANEOUS SERVICES / REFUNDS				
605		04/24 AP		10/11/23	0399253	ANGEL MUNSON	500.00		10/12/23	
					REFUND-SECURITY DEPOSIT	BEACH HOUSE				
					ACCOUNT TOTAL		500.00	.00	500.00	
101-2280-423.61-54 SALARIES / INSTRUCTORS										
101-2280-423.61-54						SALARIES / INSTRUCTORS				
695		04/24 AP		10/30/23	0399307	TREASURER, STATE OF IOWA	8.77		10/30/23	
					UNCLAIMED CK:END 06/30/22	WAGES-NATALIA VERASTEGUI				
695		04/24 AP		10/30/23	0399307	TREASURER, STATE OF IOWA	13.30		10/30/23	
					UNCLAIMED CK:END 06/30/22	WAGES-ANNA LYON				
					ACCOUNT TOTAL		22.07	.00	22.07	
101-2280-423.72-25 OPERATING SUPPLIES / MILEAGE										
101-2280-423.72-25						OPERATING SUPPLIES / MILEAGE				
665		04/24 AP		10/18/23	0399287	HUBER-OTTING, SHERI	10.22		10/24/23	
					RMB:MILEAGE					
					ACCOUNT TOTAL		10.22	.00	10.22	

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FUND 101 GENERAL FUND									
101-2280-423.81-01					PROFESSIONAL SERVICES / PROFESSIONAL SERVICES				
700		04/24 AP		08/17/23	0399059 COOPER, EMILY		500.00	10/30/23	
					VOID CHECK-REISS.BANKWIRE LIVESTREAM EVENT ON 8/29				
					ACCOUNT TOTAL	.00	500.00	500.00-	
101-2280-423.85-01 UTILITIES / UTILITIES									
655		04/24 AP		10/10/23	0399280 CEDAR FALLS UTILITIES	549.74		10/20/23	
					UTILITIES THRU 10/10/23				
					ACCOUNT TOTAL	549.74	.00	549.74	
101-2280-423.89-14 MISCELLANEOUS SERVICES / REFUNDS									
605		04/24 AP		10/06/23	0399266 TAYLOR RINGGENBERG	500.00		10/12/23	
					REFUND-SECURITY DEPOSIT				
					ACCOUNT TOTAL	500.00	.00	500.00	
101-4511-414.85-01 UTILITIES / UTILITIES									
655		04/24 AP		10/10/23	0399280 CEDAR FALLS UTILITIES	857.17		10/20/23	
					UTILITIES THRU 10/10/23				
					ACCOUNT TOTAL	857.17	.00	857.17	
101-5521-415.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES									
655		04/24 AP		10/10/23	0399280 CEDAR FALLS UTILITIES	157.19		10/20/23	
					UTILITIES THRU 10/10/23				
					ACCOUNT TOTAL	157.19	.00	157.19	
101-5521-415.72-20 OPERATING SUPPLIES / OFFICERS EQUIPMENT									
684		04/24 AP		10/12/23	0399291 BAUMGARTNER, CHRISTIAN	86.71		10/26/23	
					RMB:OPT.EQUIP.-HANDCUFFS GALLS				
655		04/24 AP		10/05/23	0399282 LECHTENBERG, AUSTIN	57.92		10/20/23	
					RMB:OPT.EQUIP.-MED.POUCH AMAZON.COM				
					ACCOUNT TOTAL	144.63	.00	144.63	
101-5521-415.72-22 OPERATING SUPPLIES / CANINE PROGRAM									
644		04/24 AP		09/29/23	0399238 MARCOTTE, MIKE		659.15	10/19/23	
					ACCOUNT CORRECTION RMB:TRVL-K9 HANDLER TRNG.				
643		04/24 AP		09/27/23	0399190 MARCOTTE, MIKE		365.88	10/19/23	
					ACCOUNT CORRECTION RMB:HOTEL-K9 HANDLER TRNG				
643		04/24 AP		09/27/23	0399190 MARCOTTE, MIKE		617.55	10/19/23	

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FUND 101 GENERAL FUND									
101-5521-415.72-22 OPERATING SUPPLIES / CANINE PROGRAM						continued			
643		04/24 AP		09/15/23	0399143 MARCOTTE, MIKE		545.70	10/19/23	
ACCOUNT CORRECTION RMB:TRVL-K9 HANDLER TRNG.									
643		04/24 AP		09/15/23	0399171 MARCOTTE, MIKE		279.54	10/19/23	
ACCOUNT CORRECTION RMB:K9 PROGRAM UNIFORM									
643		04/24 AP		07/17/23	0398938 TREE TOWN KENNELS LLC		6,750.00	10/19/23	
ACCOUNT CORRECTION RMB:TRVL-K9 HANDLER TRNG.									
ACCOUNT CORRECTION DWN.PMT-K9 HANDLER COURSE									
ACCOUNT TOTAL						.00	9,217.82	9,217.82-	
101-5521-415.83-08 TRANSPORTATION&EDUCATION / ACADEMY									
623		04/24 AP		10/16/23	0399269 HINDERS, BAYLEE	150.00		10/16/23	
RMB:MEALS-HAWKEYE ACADEMY PER DIEM									
623		04/24 AP		10/16/23	0399271 PENSEL, EVAN	150.00		10/16/23	
RMB:MEALS-HAWKEYE ACADEMY PER DIEM									
ACCOUNT TOTAL						300.00	.00	300.00	
101-5521-415.89-40 MISCELLANEOUS SERVICES / UNIFORM ALLOWANCE									
655		04/24 AP		10/13/23	0399283 SCHREIBER, KURT	139.98		10/20/23	
RMB:UNIFORM ALLOWANCE AMAZON.COM									
665		04/24 AP		10/13/23	0399286 DOUGAN JR, SCOTT	135.68		10/24/23	
RMB:UNIFORM ALLOWANCE NIKE.COM									
623		04/24 AP		10/08/23	0399271 PENSEL, EVAN	260.01		10/16/23	
RMB:UNIFORM ALLOWANCE 5.11 TACTICAL									
605		04/24 AP		10/05/23	0399254 BAUMGARTNER, CHRISTIAN	175.48		10/12/23	
RMB:UNIFORM ALLOWANCE 5.11 TACTICAL									
655		04/24 AP		07/19/23	0399281 LADAGE, ZACH	69.55		10/20/23	
RMB:UNIFORM ALLOWANCE MENS WEARHOUSE;REDO398944									
700		04/24 AP		07/19/23	0398944 LADAGE, ZACH		69.55	10/30/23	
VOID CHECK-LOST RMB:UNIFORM ALLOWANCE									
655		04/24 AP		06/26/23	0399281 LADAGE, ZACH	65.46		10/20/23	
RMB:UNIFORM ALLOWANCE SCHEELS;RE-ISSUE# 398914									
700		04/24 AP		06/26/23	0398914 LADAGE, ZACH		65.46	10/30/23	
VOID CHECK-LOST RMB:UNIFORM ALLOWANCE									
ACCOUNT TOTAL						846.16	135.01	711.15	
101-5521-415.89-99 MISCELLANEOUS SERVICES / CANINE UNIT									
665		04/24 AP		10/23/23	0399288 MARCOTTE, MIKE	612.29		10/24/23	
RMB:TRVL-K9 HANDLER TRNG. FOREST CITY									
644		04/24 AP		09/29/23	0399238 MARCOTTE, MIKE	659.15		10/19/23	
RMB:TRVL-K9 HANDLER TRNG. FOREST CITY									
643		04/24 AP		09/27/23	0399190 MARCOTTE, MIKE	365.88		10/19/23	
RMB:HOTEL-K9 HANDLER TRNG. FOREST CITY									
643		04/24 AP		09/27/23	0399190 MARCOTTE, MIKE	617.55		10/19/23	

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FUND 101 GENERAL FUND										
101-5521-415.89-99 MISCELLANEOUS SERVICES / CANINE UNIT						continued				
643				04/24	AP 09/15/23 0399143	MARCOTTE, MIKE	545.70			10/19/23
RMB:TRVL-K9 HANDLER TRNG. FOREST CITY										
643				04/24	AP 09/15/23 0399171	MARCOTTE, MIKE	279.54			10/19/23
RMB:K9 PROGRAM UNIFORM										
643				04/24	AP 07/17/23 0398938	TREE TOWN KENNELS LLC	6,750.00			10/19/23
RMB:TRVL-K9 HANDLER TRNG. FOREST CITY										
DWN.PMT-K9 HANDLER COURSE										
ACCOUNT TOTAL							9,830.11	.00	9,830.11	
101-6616-446.85-01 UTILITIES / UTILITIES										
655				04/24	AP 10/10/23 0399280	CEDAR FALLS UTILITIES	3,330.31			10/20/23
UTILITIES THRU 10/10/23										
ACCOUNT TOTAL							3,330.31	.00	3,330.31	
101-6623-423.85-01 UTILITIES / UTILITIES										
655				04/24	AP 10/10/23 0399280	CEDAR FALLS UTILITIES	545.55			10/20/23
UTILITIES THRU 10/10/23										
ACCOUNT TOTAL							545.55	.00	545.55	
101-6625-432.81-44 PROFESSIONAL SERVICES / USGS RIVER GAUGE										
665				04/24	AP 10/19/23 0399289	MIDAMERICAN ENERGY	10.16			10/24/23
FINCHFORD RIVER GAUGE						9/20-10/19/23				
605				04/24	AP 10/01/23 0399258	CENTURYLINK	60.64			10/12/23
CEDAR RIVER GAUGE-SEP'23										
ACCOUNT TOTAL							70.80	.00	70.80	
101-6633-423.85-01 UTILITIES / UTILITIES										
655				04/24	AP 10/10/23 0399280	CEDAR FALLS UTILITIES	1,206.98			10/20/23
UTILITIES THRU 10/10/23										
ACCOUNT TOTAL							1,206.98	.00	1,206.98	
FUND TOTAL							88,666.16	11,973.57	76,692.59	

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FUND 203 TAX INCREMENT FINANCING											
203-0000-487.50-05 TRANSFERS OUT / TRANSFERS - TIF											
605		04/24 AP		10/10/23	0399259	DEBT SERVICE	1,168,735.84			10/12/23	
		PROPERTY TAX PAYMENT									
605		04/24 AP		10/10/23	0399256	CAPITAL PROJECTS FUND	876,943.74			10/12/23	
		PROPERTY TAX PAYMENT									
605		04/24 AP		10/10/23	0399256	CAPITAL PROJECTS FUND	23,692.26			10/12/23	
		PROPERTY TAX PAYMENT									
605		04/24 AP		10/10/23	0399256	CAPITAL PROJECTS FUND	62,884.97			10/12/23	
		PROPERTY TAX PAYMENT									
605		04/24 AP		10/10/23	0399256	CAPITAL PROJECTS FUND	128,141.07			10/12/23	
		PROPERTY TAX PAYMENT									
		ACCOUNT TOTAL						2,260,397.88	.00	2,260,397.88	
		FUND TOTAL						2,260,397.88	.00	2,260,397.88	
FUND 206 STREET CONSTRUCTION FUND											
206-6637-436.85-01 UTILITIES / UTILITIES											
655		04/24 AP		10/10/23	0399280	CEDAR FALLS UTILITIES	263.28			10/20/23	
		UTILITIES THRU 10/10/23									
		ACCOUNT TOTAL						263.28	.00	263.28	
206-6647-436.85-01 UTILITIES / UTILITIES											
655		04/24 AP		10/10/23	0399280	CEDAR FALLS UTILITIES	574.75			10/20/23	
		UTILITIES THRU 10/10/23									
		ACCOUNT TOTAL						574.75	.00	574.75	
		FUND TOTAL						838.03	.00	838.03	
FUND 215 HOSPITAL FUND											
FUND 216 POLICE BLOCK GRANT FUND											
FUND 217 SECTION 8 HOUSING FUND											
217-2214-432.89-61 MISCELLANEOUS SERVICES / HOUS.ASSIST PMTS-OCCUPIED											
706		05/24 AP		11/01/23	0000000	BAUCH, JAMES C	495.00			10/31/23	
		HAP_Lewis H 112023									
706		05/24 AP		11/01/23	0000000	RINNELS, DOUGLAS G.	282.00			10/31/23	
		HAP_Wierck L 112023									
706		05/24 AP		11/01/23	0000000	RINNELS, DOUGLAS G.	850.00			10/31/23	
		HAP_Hoffman K 112023									
706		05/24 AP		11/01/23	0000000	CHESTNUT, SHAWN	522.00			10/31/23	
		HAP_Chestnut N 112023									
706		05/24 AP		11/01/23	0000000	EXCEPTIONAL PERSONS, INC.	403.00			10/31/23	
		HAP_Blake M 112023									

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FUND 217 SECTION 8 HOUSING FUND										
217-2214-432.89-61 MISCELLANEOUS SERVICES / HOUS.ASSIST PMTS-OCCUPIED						continued				
706		05/24	AP	11/01/23	0000000	EXCEPTIONAL PERSONS, INC.	105.00		10/31/23	
		HAP Houdek C 112023								
706		05/24	AP	11/01/23	0000000	EXCEPTIONAL PERSONS, INC.	290.00		10/31/23	
		HAP Poldberg J 112023								
706		05/24	AP	11/01/23	0000000	EXCEPTIONAL PERSONS, INC.	354.00		10/31/23	
		HAP Nissen A 112023								
706		05/24	AP	11/01/23	0000000	EXCEPTIONAL PERSONS, INC.	396.00		10/31/23	
		HAP Myers J 112023								
706		05/24	AP	11/01/23	0000000	EXCEPTIONAL PERSONS, INC.	405.00		10/31/23	
		HAP Moore M 112023								
706		05/24	AP	11/01/23	0000000	EXCEPTIONAL PERSONS, INC.	386.00		10/31/23	
		HAP Anderson B 112023								
706		05/24	AP	11/01/23	0000000	GOLD FALLS VILLA	441.00		10/31/23	
		HAP Shuman J 112023								
706		05/24	AP	11/01/23	0000000	GEE LAN, JOSEPH N.	349.00		10/31/23	
		HAP Becker T 112023								
706		05/24	AP	11/01/23	0000000	GEE LAN, JOSEPH N.	361.00		10/31/23	
		HAP Juhl A 112023								
706		05/24	AP	11/01/23	0000000	GRAY, LEROY L. OR CAROLYN K.	800.00		10/31/23	
		HAP Mullins J 112023								
706		05/24	AP	11/01/23	0000000	BARTELT PROPERTIES L.C.	550.00		10/31/23	
		HAP Luck L 112023								
706		05/24	AP	11/01/23	0000000	BARTELT PROPERTIES L.C.	473.00		10/31/23	
		HAP Woodward C 112023								
706		05/24	AP	11/01/23	0000000	BARTELT PROPERTIES L.C.	1,050.00		10/31/23	
		HAP Avino G 112023								
706		05/24	AP	11/01/23	0000000	VALDIVIA, OSCAR J.	1,049.00		10/31/23	
		HAP Davis C 112023								
706		05/24	AP	11/01/23	0000000	WILKEN PROPERTIES, LLC	860.00		10/31/23	
		HAP Barfels K 112023								
706		05/24	AP	11/01/23	0000000	PURDY PROPERTIES, LLC	932.00		10/31/23	
		HAP Cummings A 112023								
706		05/24	AP	11/01/23	0000000	BETH N BROS LLC	808.00		10/31/23	
		HAP Beaman D 112023								
706		05/24	AP	11/01/23	0000000	D & J PROPERTIES	550.00		10/31/23	
		HAP Grant F 112023								
706		05/24	AP	11/01/23	0000000	D & J PROPERTIES	705.00		10/31/23	
		HAP Sumerall T 112023								
706		05/24	AP	11/01/23	0000000	D & J PROPERTIES	325.00		10/31/23	
		HAP Rogers S 112023								
706		05/24	AP	11/01/23	0000000	D & J PROPERTIES	992.00		10/31/23	
		HAP Terry M 112023								
706		05/24	AP	11/01/23	0000000	D & J PROPERTIES	775.00		10/31/23	
		HAP Mitchell L 112023								
706		05/24	AP	11/01/23	0000000	D & J PROPERTIES	775.00		10/31/23	
		HAP Keys A 112023								
706		05/24	AP	11/01/23	0000000	D & J PROPERTIES	687.00		10/31/23	
		HAP Redd S 112023								
706		05/24	AP	11/01/23	0000000	STANDARD FAMILY ASSIST.LIVING	242.00		10/31/23	

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FUND 217 SECTION 8 HOUSING FUND										
217-2214-432.89-61 MISCELLANEOUS SERVICES / HOUS.ASSIST PMTS-OCCUPIED						continued				
706				05/24	AP 11/01/23 0000000	HAP_Refshauge T 112023 CEDAR APARTMENTS LLC	110.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Becerra C 112023 CEDAR APARTMENTS LLC	293.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Groskurth D 112023 FIRM FOUNDATION REAL ESTATE L	834.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Brown D 112023 SWEETING, LARRY	1,000.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Schumacher D 112023 CITY OF CARLSBAD	3,478.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Levry S 112023 HUNNY HOMES, LLC	800.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Prior D 112023 HUNNY HOMES, LLC	722.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Lange S 112023 HUNNY HOMES, LLC	671.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Meyer N 112023 IACE LINCOLN MHP LLC	308.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Cochran S 112023 IACE LINCOLN MHP LLC	595.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Rule S 112023 IACE LINCOLN MHP LLC	448.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Wilder S 112023 IACE LINCOLN MHP LLC	323.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Jones T 112023 WASSERFORT, JOAN K.	1,022.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Vasquez A 112023 THUNDER RIDGE SR.APARTMENTS L	182.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Ford M 112023 THUNDER RIDGE SR.APARTMENTS L	391.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Mackie N 112023 THUNDER RIDGE SR.APARTMENTS L	483.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Strickland L 112023 THUNDER RIDGE SR.APARTMENTS L	238.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Matthias L 112023 THUNDER RIDGE SR.APARTMENTS L	473.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Lebahn B 112023 THUNDER RIDGE SR.APARTMENTS L	455.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Stegen R 112023 THUNDER RIDGE SR.APARTMENTS L	220.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Stock M 112023 THUNDER RIDGE SR.APARTMENTS L	342.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Wray M 112023 THUNDER RIDGE SR.APARTMENTS L	487.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Greene L 112023 THUNDER RIDGE SR.APARTMENTS L	544.00			10/31/23
706				05/24	AP 11/01/23 0000000	HAP_Howe J 112023 THUNDER RIDGE SR.APARTMENTS L	445.00			10/31/23
						HAP_Hayden J 112023				

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FUND 217 SECTION 8 HOUSING FUND									
217-2214-432.89-61 MISCELLANEOUS SERVICES / HOUS.ASSIST PMTS-OCCUPIED					continued				
706		05/24	AP	11/01/23 0000000	THUNDER RIDGE SR.APARTMENTS L	31.00		10/31/23	
		HAP_Lenz J 112023							
706		05/24	AP	11/01/23 0000000	THUNDER RIDGE SR.APARTMENTS L	385.00		10/31/23	
		HAP_Shelton S 112023							
706		05/24	AP	11/01/23 0000000	THUNDER RIDGE SR.APARTMENTS L	133.00		10/31/23	
		HAP_Brown J 112023							
706		05/24	AP	11/01/23 0000000	THUNDER RIDGE SR.APARTMENTS L	191.00		10/31/23	
		HAP_Garvis C 112023							
706		05/24	AP	11/01/23 0000000	THUNDER RIDGE SR.APARTMENTS L	407.00		10/31/23	
		HAP_Lewis C 112023							
706		05/24	AP	11/01/23 0000000	THUNDER RIDGE SR.APARTMENTS L	136.00		10/31/23	
		HAP_Friedrich D 112023							
706		05/24	AP	11/01/23 0000000	THUNDER RIDGE SR.APARTMENTS L	423.00		10/31/23	
		HAP_Huenefeld D 112023							
706		05/24	AP	11/01/23 0000000	THUNDER RIDGE SR.APARTMENTS L	290.00		10/31/23	
		HAP_Wright S 112023							
706		05/24	AP	11/01/23 0000000	THUNDER RIDGE SR.APARTMENTS L	431.00		10/31/23	
		HAP_Wright S 112023							
706		05/24	AP	11/01/23 0000000	THUNDER RIDGE SR.APARTMENTS L	496.00		10/31/23	
		HAP_Lippert R 112023							
706		05/24	AP	11/01/23 0000000	THUNDER RIDGE SR.APARTMENTS L	336.00		10/31/23	
		HAP_Birk J 112023							
706		05/24	AP	11/01/23 0000000	THUNDER RIDGE SR.APARTMENTS L	160.00		10/31/23	
		HAP_Voy M 112023							
706		05/24	AP	11/01/23 0000000	VILLAGE I AT NINE23 APARTMENT	338.00		10/31/23	
		HAP_Greene D 112023							
706		05/24	AP	11/01/23 0000000	VILLAGE I AT NINE23 APARTMENT	220.00		10/31/23	
		HAP_Bradley J 112023							
706		05/24	AP	11/01/23 0000000	VILLAGE I AT NINE23 APARTMENT	217.00		10/31/23	
		HAP_Porter J 112023							
706		05/24	AP	11/01/23 0000000	VILLAGE I AT NINE23 APARTMENT	171.00		10/31/23	
		HAP_Dixon S 112023							
706		05/24	AP	11/01/23 0000000	VILLAGE I AT NINE23 APARTMENT	215.00		10/31/23	
		HAP_Havlik C 112023							
706		05/24	AP	11/01/23 0000000	VILLAGE I AT NINE23 APARTMENT	427.00		10/31/23	
		HAP_Temple S 112023							
706		05/24	AP	11/01/23 0000000	VILLAGE I. AT NINE23 APARTMENT	540.00		10/31/23	
		HAP_Henderson D 112023							
706		05/24	AP	11/01/23 0000000	VILLAGE I AT NINE23 APARTMENT	492.00		10/31/23	
		HAP_Smith T 112023							
706		05/24	AP	11/01/23 0000000	VILLAGE I AT NINE23 APARTMENT	201.00		10/31/23	
		HAP_Vaughn S 112023							
706		05/24	AP	11/01/23 0000000	VILLAGE I AT NINE23 APARTMENT	438.00		10/31/23	
		HAP_Redd A 112023							
706		05/24	AP	11/01/23 0000000	VILLAGE I AT NINE23 APARTMENT	494.00		10/31/23	
		HAP_Nelson B 112023							
706		05/24	AP	11/01/23 0000000	VILLAGE I AT NINE23 APARTMENT	165.00		10/31/23	
		HAP_Dieken A 112023							
706		05/24	AP	11/01/23 0000000	VILLAGE I AT NINE23 APARTMENT	251.00		10/31/23	

GROUP NBR	PO NBR	ACCTG PER.	CD	TRANSACTION DATE	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 217 SECTION 8 HOUSING FUND									
217-2214-432.89-61 MISCELLANEOUS SERVICES / HOUS.ASSIST PMTS-OCCUPIED continued									
706				05/24 AP 11/01/23 0000000	HAP Ford D 112023 VILLAGE I AT NINE23 APARTMENT	417.00			10/31/23
706				05/24 AP 11/01/23 0000000	HAP Swartley J 112023 VILLAGE I AT NINE23 APARTMENT	384.00			10/31/23
706				05/24 AP 11/01/23 0000000	HAP Gordon Jr. T 112023 VILLAGE I AT NINE23 APARTMENT	533.00			10/31/23
706				05/24 AP 11/01/23 0000000	HAP Ducharme T 112023 VILLAGE I AT NINE23 APARTMENT	533.00			10/31/23
706				05/24 AP 11/01/23 0000000	HAP Prior L 112023 VILLAGE I AT NINE23 APARTMENT	161.00			10/31/23
706				05/24 AP 11/01/23 0000000	HAP Clark T 112023 VILLAGE I AT NINE23 APARTMENT	462.00			10/31/23
706				05/24 AP 11/01/23 0000000	HAP Moore D 112023 CEDAR FALLS UTILITIES-SEC.8	21.00			10/31/23
706				05/24 AP 11/01/23 0000000	Guzzle 7174748062 CEDAR FALLS UTILITIES-SEC.8	43.00			10/31/23
706				05/24 AP 11/01/23 0000000	Jurries 7681775462 CEDAR FALLS UTILITIES-SEC.8	123.00			10/31/23
706				05/24 AP 11/01/23 0000000	Barnes 7598128389 CEDAR FALLS UTILITIES-SEC.8	75.00			10/31/23
706				05/24 AP 11/01/23 0000000	Clinton 4729040291 CEDAR FALLS UTILITIES-SEC.8	72.00			10/31/23
706				05/24 AP 11/01/23 0000000	Mullins 9837918987 CEDAR FALLS UTILITIES-SEC.8	119.00			10/31/23
706				05/24 AP 11/01/23 0000000	Prior 5694286669 CEDAR FALLS UTILITIES-SEC.8	231.00			10/31/23
706				05/24 AP 11/01/23 0000000	Santiago-Lebron 873557879 CEDAR FALLS UTILITIES-SEC.8	76.00			10/31/23
706				05/24 AP 11/01/23 0000000	Rule 9816666531 CEDAR FALLS UTILITIES-SEC.8	186.00			10/31/23
706				05/24 AP 11/01/23 0000000	Hoffman 1928441540 CEDAR FALLS UTILITIES-SEC.8	181.00			10/31/23
706				05/24 AP 11/01/23 0000000	Davis 1373345676 CEDAR FALLS UTILITIES-SEC.8	27.00			10/31/23
706				05/24 AP 11/01/23 0000000	Schumacher 6504025619 CEDAR FALLS UTILITIES-SEC.8	99.00			10/31/23
706				05/24 AP 11/01/23 0000000	Young 1995063175 CEDAR FALLS UTILITIES-SEC.8	104.00			10/31/23
706				05/24 AP 11/01/23 0000000	Mitchell 0876307197 CEDAR FALLS UTILITIES-SEC.8	64.00			10/31/23
706				05/24 AP 11/01/23 0000000	Keys 7930305447 CEDAR FALLS UTILITIES-SEC.8	81.00			10/31/23
706				05/24 AP 11/01/23 0000000	BALM 4535924167 MALBEC PROPERTIES, LLC	492.00			10/31/23
706				05/24 AP 11/01/23 0000000	HAP Hepker D 112023 MALBEC PROPERTIES, LLC	336.00			10/31/23
706				05/24 AP 11/01/23 0000000	HAP Smith T 112023 CHRISTOPHERSON RENTALS	572.00			10/31/23
					HAP Williams L 112023				

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FUND 217 SECTION 8 HOUSING FUND										
217-2214-432.89-61 MISCELLANEOUS SERVICES / HOUS.ASSIST PMTS-OCCUPIED						continued				
706		05/24	AP	11/01/23	0000000	CHRISTOPHERSON RENTALS	398.00			10/31/23
		HAP Lam C 112023								
706		05/24	AP	11/01/23	0000000	CHRISTOPHERSON RENTALS	658.00			10/31/23
		HAP Ricks F 112023								
706		05/24	AP	11/01/23	0000000	CHRISTOPHERSON RENTALS	158.00			10/31/23
		HAP Hall T 112023								
706		05/24	AP	11/01/23	0000000	CHRISTOPHERSON RENTALS	409.00			10/31/23
		HAP Hunt M 112023								
706		05/24	AP	11/01/23	0000000	CHRISTOPHERSON RENTALS	543.00			10/31/23
		HAP Hoffert J 112023								
706		05/24	AP	11/01/23	0000000	CHRISTOPHERSON RENTALS	152.00			10/31/23
		HAP Sherwood S 112023								
706		05/24	AP	11/01/23	0000000	CHRISTOPHERSON RENTALS	215.00			10/31/23
		HAP Davis K 112023								
706		05/24	AP	11/01/23	0000000	CHRISTOPHERSON RENTALS	643.00			10/31/23
		HAP Dyer A 112023								
706		05/24	AP	11/01/23	0000000	CHRISTOPHERSON RENTALS	582.00			10/31/23
		HAP Benson J 112023								
706		05/24	AP	11/01/23	0000000	PETERSEN, RANDEL	1,267.00			10/31/23
		HAP Brown S 112023								
706		05/24	AP	11/01/23	0000000	EPM IOWA	633.00			10/31/23
		HAP Thompson T 112023								
706		05/24	AP	11/01/23	0000000	DC MANAGEMENT, LLC	683.00			10/31/23
		HAP Strickland S 112023								
706		05/24	AP	11/01/23	0000000	KROEMER, KRAIG	750.00			10/31/23
		HAP Chapman J 112023								
706		05/24	AP	11/01/23	0000000	LEGACY RESIDENTIAL	532.00			10/31/23
		HAP Ross Z 112023								
706		05/24	AP	11/01/23	0000000	LEGACY RESIDENTIAL	30.00			10/31/23
		HAP Jordan L 112023								
706		05/24	AP	11/01/23	0000000	OWL INVESTMENTS, LLC	544.00			10/31/23
		HAP Schroeder S 112023								
706		05/24	AP	11/01/23	0000000	CRESCENT CONDOMINIUMS, LLC	465.00			10/31/23
		HAP Lohr K 112023								
706		05/24	AP	11/01/23	0000000	HARRINGTON'S RENTAL LLC	746.00			10/31/23
		HAP Larronda E 112023								
706		05/24	AP	11/01/23	0000000	FERNHOLZ, KARI L.	1,140.00			10/31/23
		HAP Carlton D 112023								
706		05/24	AP	11/01/23	0000000	ROGERS, DERICK	811.00			10/31/23
		HAP Sherwood J 112023								
706		05/24	AP	11/01/23	0000000	ROGERS, DERICK	1,373.00			10/31/23
		HAP Santiago-Lebro 112023								
706		05/24	AP	11/01/23	0000000	KAI, BRENT	284.00			10/31/23
		HAP Hamilton T 112023								
706		05/24	AP	11/01/23	0000000	MORRIS, RICHARD R.	1,200.00			10/31/23
		HAP Young C 112023								
706		05/24	AP	11/01/23	0000000	STAND FIRM PROPERTIES LLC	380.00			10/31/23
		HAP Hodge G 112023								
706		05/24	AP	11/01/23	0000000	STAND FIRM PROPERTIES LLC	378.00			10/31/23

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FUND 217 SECTION 8 HOUSING FUND										
217-2214-432.89-61 MISCELLANEOUS SERVICES / HOUS.ASSIST PMTS-OCCUPIED						continued				
706				05/24	AP 11/01/23 0000000	HAP Rousseau G 112023 WYMORE, LARRY R.	171.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Steinkamp K 112023 WYMORE, LARRY R.	237.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP MOFFETT J 112023 JDR PROPERTIES, INC.	215.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Diaz J 112023 JLL EXTENDED STAY INN	172.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Zanders D 112023 VILLAGE II AT NINE23 APARTMEN	340.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Saccento J 112023 VILLAGE II AT NINE23 APARTMEN	464.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Harken G 112023 VILLAGE II AT NINE23 APARTMEN	352.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Dzapo S 112023 VILLAGE II AT NINE23 APARTMEN	466.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Haug K 112023 VILLAGE II AT NINE23 APARTMEN	417.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Loffredo C 112023 VILLAGE II AT NINE23 APARTMEN	277.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Lane S 112023 VILLAGE II AT NINE23 APARTMEN	343.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Wilson J 112023 VILLAGE II AT NINE23 APARTMEN	411.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Billman D 112023 VILLAGE II AT NINE23 APARTMEN	415.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Cruise B 112023 VILLAGE II AT NINE23 APARTMEN	483.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Garrigus S 112023 VILLAGE II AT NINE23 APARTMEN	726.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Willis C 112023 VILLAGE II AT NINE23 APARTMEN	222.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP O'dell J 112023 VILLAGE II AT NINE23 APARTMEN	390.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP OBrien N 112023 VILLAGE II AT NINE23 APARTMEN	25.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Hoodjer S 112023 VILLAGE II AT NINE23 APARTMEN	411.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Lam K 112023 VILLAGE II AT NINE23 APARTMEN	414.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Humphrey E 112023 VILLAGE II AT NINE23 APARTMEN	600.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP BALM D 112023 VILLAGE II AT NINE23 APARTMEN	145.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Rogers J 112023 VILLAGE II AT NINE23 APARTMEN	434.00		10/31/23	
706				05/24	AP 11/01/23 0000000	HAP Harmon A 112023 HOUSING AUTHORITY OF JOLIET	1,078.00		10/31/23	
						HAP_Wilson Q 112023				

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FUND 217 SECTION 8 HOUSING FUND										
217-2214-432.89-61 MISCELLANEOUS SERVICES / HOUS.ASSIST PMTS-OCCUPIED						continued				
706		05/24	AP	11/01/23	0000000 HOUSING AUTHORITY OF JOLIET	1,951.00		10/31/23		
		HAP Payne I 112023								
706		05/24	AP	11/01/23	0000000 HOWARD, BRAD	990.00		10/31/23		
		HAP Thrower M 112023								
706		05/24	AP	11/01/23	0000000 R & R RENTAL PROPERTIES, LLC	536.00		10/31/23		
		HAP Stewart J 112023								
706		05/24	AP	11/01/23	0000000 HAGEDORN, JEREMIAH	950.00		10/31/23		
		HAP Clinton A 112023								
706		05/24	AP	11/01/23	0000000 HAGEDORN, JEREMIAH	830.00		10/31/23		
		HAP Gottfried L 112023								
706		05/24	AP	11/01/23	0000000 GOV, LLC	1,100.00		10/31/23		
		HAP Guzzle T 112023								
706		05/24	AP	11/01/23	0000000 CARL ERICSON	941.00		10/31/23		
		HAP Burk B 112023								
706		05/24	AP	11/01/23	0000000 CARL ERICSON	694.00		10/31/23		
		HAP Cooper L 112023								
706		05/24	AP	11/01/23	0000000 CARL ERICSON	806.00		10/31/23		
		HAP Leohr K 112023								
706		05/24	AP	11/01/23	0000000 KIDWELL, STEVE	460.00		10/31/23		
		HAP Tomlyanovich C 112023								
706		05/24	AP	11/01/23	0000000 WINGERT, BRIAN	383.00		10/31/23		
		HAP Holden K 112023								
706		05/24	AP	11/01/23	0000000 STEIN INVESTMENTS, LLC	590.00		10/31/23		
		HAP Gordon A 112023								
706		05/24	AP	11/01/23	0000000 OAKVIEW PROPERTIES LLC	1,000.00		10/31/23		
		HAP Jurries P 112023								
706		05/24	AP	11/01/23	0000000 CEDAR VALLEY LIVING LLC	306.00		10/31/23		
		HAP Bachman K 112023								
706		05/24	AP	11/01/23	0000000 CEDAR VALLEY LIVING LLC	251.00		10/31/23		
		HAP White L 112023								
706		05/24	AP	11/01/23	0000000 THIRD AVE PLACE LLC	748.00		10/31/23		
		HAP Boehmer R 112023								
706		05/24	AP	11/01/23	0000000 KELLY PROPERTY INVESTMENTS LL	245.00		10/31/23		
		HAP Clayton R 112023								
706		05/24	AP	11/01/23	0000000 MCKERNAN, PAMELA	379.00		10/31/23		
		HAP Buchanan J 112023								
706		05/24	AP	11/01/23	0000000 MCH INVESTMENTS LLC	536.00		10/31/23		
		HAP Langel A 112023								
706		05/24	AP	11/01/23	0000000 MCH INVESTMENTS LLC	470.00		10/31/23		
		HAP Barr G 112023								
706		05/24	AP	11/01/23	0000000 PAULSON, JAMES	296.00		10/31/23		
		HAP Bond J 112023								
706		05/24	AP	11/01/23	0000000 ELMCREST ESTATES, L.C.	529.00		10/31/23		
		HAP Davis D 112023								
706		05/24	AP	11/01/23	0000000 G P MANAGEMENT LLC	396.00		10/31/23		
		HAP Wenzel J 112023								
706		05/24	AP	11/01/23	0000000 T.J.J.C. L.L.C.	274.00		10/31/23		
		HAP Dornbrock M 112023								
706		05/24	AP	11/01/23	0000000 T.J.J.C. L.L.C.	327.00		10/31/23		

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FUND 217 SECTION 8 HOUSING FUND										
217-2214-432.89-61 MISCELLANEOUS SERVICES / HOUS.ASSIST PMTS-OCCUPIED							continued			
706		05/24	AP	11/01/23	0000000	HAP Beck D 112023 T.J.J.C. L.L.C.	179.00			10/31/23
706		05/24	AP	11/01/23	0000000	HAP Hornback K 112023 T.J.J.C. L.L.C.	376.00			10/31/23
706		05/24	AP	11/01/23	0000000	HAP Bracelly J 112023 T.J.J.C. L.L.C.	432.00			10/31/23
706		05/24	AP	11/01/23	0000000	HAP Fruchtenicht J 112023 GERDES III, BENJAMIN P.	1,600.00			10/31/23
706		05/24	AP	11/01/23	0000000	HAP Barnes A 112023 GERDES III, BENJAMIN P.	1,110.00			10/31/23
706		05/24	AP	11/01/23	0000000	HAP Orgell A 112023 GERDES III, BENJAMIN P.	287.00			10/31/23
706		05/24	AP	11/01/23	0000000	HAP Alessi S 112023 GERDES III, BENJAMIN P.	754.00			10/31/23
706		05/24	AP	11/01/23	0000000	HAP Schmidt K 112023 J & A PROPERTIES	794.00			10/31/23
706		05/24	AP	11/01/23	0000000	HAP Lowe L 112023 BARTELT RENTALS L.C.	964.00			10/31/23
706		05/24	AP	11/01/23	0000000	HAP Woods N 112023 BARTELT RENTALS L.C.	477.00			10/31/23
706		05/24	AP	11/01/23	0000000	HAP Luck J 112023 C & H HOLDINGS LLC	580.00			10/31/23
699		04/24	AP	04/01/23	0039311	HAP Ross S 112023 LARSEN RENTALS LLC		850.00		10/30/23
						VOID CHECK-LOST HAP_Grisby C 042023				
ACCOUNT TOTAL							92,779.00	850.00		91,929.00
217-2214-432.89-65 MISCELLANEOUS SERVICES / ADMIN FEE DUE OTHERS										
706		05/24	AP	11/01/23	0000000	AF Levry S 112023 CITY OF CARLSBAD	62.05			10/31/23
706		05/24	AP	11/01/23	0000000	AF Wilson Q 112023 HOUSING AUTHORITY OF JOLIET	48.79			10/31/23
706		05/24	AP	11/01/23	0000000	AF Payne I 112023 HOUSING AUTHORITY OF JOLIET	48.79			10/31/23
ACCOUNT TOTAL							159.63	.00		159.63
FUND TOTAL							92,938.63	850.00		92,088.63
FUND 223 COMMUNITY BLOCK GRANT										
223-2234-432.89-50 MISCELLANEOUS SERVICES / HOUSING REHAB.										
580		04/24	AP	10/09/23	0004838	REHAB:FINAL-912 CALUMETT DANIELS HOME IMPROVEMENT LINDA SEATHER	11,766.50			10/10/23
ACCOUNT TOTAL							11,766.50	.00		11,766.50

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FUND 223 COMMUNITY BLOCK GRANT										
FUND TOTAL							11,766.50	.00	11,766.50	
FUND 224 TRUST & AGENCY										
FUND 242 STREET REPAIR FUND										
242-1240-431.98-45 CAPITAL PROJECTS / MAIN STREET RECONSTRUCT										
684		04/24 AP		10/04/22	0399299	K3D, LLC 3283 MAIN ST RECONSTRUCT 1123 MAIN RENT;REDO141767	1,500.00			10/26/23
PROJECT#: 023283										
684		04/24 AP		10/04/22	0399299	K3D, LLC 3283 MAIN ST RECONSTRUCT 1125 MAIN RENT;REDO141767	1,500.00			10/26/23
PROJECT#: 023283										
623		04/24 AP		09/20/22	0399270	MICHAEL BOND SHYMANSKY & MAUR 3283-PARCEL#122-MAIN ST. RECONSTRUCT.-REDO# 397639	1,405.00			10/16/23
PROJECT#: 023283										
700		04/24 AP		09/20/22	0397639	MICHAEL BOND SHYMANSKY & MAUR VOID CHECK-LOST 3283-PARCEL#122-MAIN ST.		1,405.00		10/30/23
PROJECT#: 023283										
ACCOUNT TOTAL							4,405.00	1,405.00	3,000.00	
FUND TOTAL							4,405.00	1,405.00	3,000.00	
FUND 254 CABLE TV FUND										
254-1088-431.89-18 MISCELLANEOUS SERVICES / COMMUNITY PROGRAMMING										
684		04/24 AP		10/24/23	0399302	SIMPSON, MARK CF VBALL-REGIONAL FINAL ANNOUNCER	125.00			10/26/23
PROJECT#: 759										
684		04/24 AP		10/24/23	0399300	LONGNECKER, JEREMIAH CF VBALL-REGIONAL FINAL ANNOUNCER	100.00			10/26/23
PROJECT#: 759										
684		04/24 AP		10/24/23	0399296	DEWITT, JASON CF VBALL-REGIONAL FINAL CAMERA OPERATOR	100.00			10/26/23
PROJECT#: 759										
684		04/24 AP		10/24/23	0399304	SURMA, JOSEPH EDWARD CF VBALL-REGIONAL FINAL CAMERA OPERATOR	100.00			10/26/23
PROJECT#: 759										
684		04/24 AP		10/24/23	0399303	STOW, CHRISTIAN CF VBALL-REGIONAL FINAL CAMERA OPERATOR	100.00			10/26/23
PROJECT#: 759										
684		04/24 AP		10/24/23	0399298	KRESS, AGNES M CF VBALL-REGIONAL FINAL CAMERA OPERATOR	125.00			10/26/23
PROJECT#: 759										
638		04/24 AP		10/13/23	0399277	LONGNECKER, JEREMIAH CF FOOTBALL-CR KENNEDY ANNOUNCER	100.00			10/18/23
PROJECT#: 759										
638		04/24 AP		10/13/23	0399278	SIMPSON, MARK CF FOOTBALL-CR KENNEDY ANNOUNCER	125.00			10/18/23
PROJECT#: 759										

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FUND 254 CABLE TV FUND										
254-1088-431.89-18 MISCELLANEOUS SERVICES / COMMUNITY PROGRAMMING continued										
PROJECT#: 759										
638		04/24	AP	10/13/23	0399275	JOACHIM, JOHN D ANNOUNCER	125.00			10/18/23
PROJECT#: 759										
638		04/24	AP	10/13/23	0399276	KRESS, AGNES M CAMERA OPERATOR	100.00			10/18/23
PROJECT#: 759										
638		04/24	AP	10/13/23	0399279	SURMA, JOSEPH EDWARD CAMERA OPERATOR	125.00			10/18/23
PROJECT#: 759										
638		04/24	AP	10/13/23	0399272	DEWITT, JASON CAMERA OPERATOR	125.00			10/18/23
PROJECT#: 759										
605		04/24	AP	10/10/23	0399263	LONGNECKER, JEREMIAH ANNOUNCER	100.00			10/12/23
PROJECT#: 759										
605		04/24	AP	10/10/23	0399262	JOACHIM, JOHN D ANNOUNCER	100.00			10/12/23
PROJECT#: 759										
605		04/24	AP	10/10/23	0399265	SIMPSON, MARK ANNOUNCER	125.00			10/12/23
PROJECT#: 759										
580		04/24	AP	10/05/23	0399249	SIMPSON, MARK ANNOUNCER	200.00			10/10/23
PROJECT#: 759										
580		04/24	AP	10/05/23	0399246	LONGNECKER, JEREMIAH ANNOUNCER	200.00			10/10/23
PROJECT#: 759										
580		04/24	AP	10/05/23	0399244	DEWITT, JASON CAMERA OPERATOR	180.00			10/10/23
PROJECT#: 759										
580		04/24	AP	10/05/23	0399251	SURMA, JOSEPH EDWARD CAMERA OPERATOR	180.00			10/10/23
PROJECT#: 759										
580		04/24	AP	10/05/23	0399250	STOW, CHRISTIAN CAMERA OPERATOR	180.00			10/10/23
PROJECT#: 759										
580		04/24	AP	10/05/23	0399252	WALTERS, CLAYTON CAMERA OPERATOR	180.00			10/10/23
PROJECT#: 759										
655		04/24	AP	01/17/23	0399284	WILLIAMS, BRETT L ANNOUNCER;RE-ISSUE#398163	100.00			10/20/23
PROJECT#: 759										
700		04/24	AP	01/17/23	0398163	WILLIAMS, BRETT L CF GIRLS BB V. IC HIGH		100.00		10/30/23
PROJECT#: 759										
ACCOUNT TOTAL							2,895.00	100.00		2,795.00

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FUND 254 CABLE TV FUND										
FUND TOTAL							2,895.00	100.00	2,795.00	
FUND 258 PARKING FUND										
258-5531-435.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
695		04/24 AP		10/30/23	0399307	TREASURER, STATE OF IOWA	24.84			10/30/23
				UNCLAIMED CK:END 06/30/21		REFUND-DREW YEAGER				
695		04/24 AP		10/30/23	0399307	TREASURER, STATE OF IOWA	24.84			10/30/23
				UNCLAIMED CK:END 06/30/21		REFUND-KAREN LAMER				
695		04/24 AP		10/30/23	0399307	TREASURER, STATE OF IOWA	74.52			10/30/23
				UNCLAIMED CK:END 06/30/21		REFUND-WALTER PETERSEN				
695		04/24 AP		10/30/23	0399307	TREASURER, STATE OF IOWA	24.84			10/30/23
				UNCLAIMED CK:END 06/30/21		REFUND-WILL MCGRAW				
700		04/24 AP		12/14/20	0395230	DREW YEAGER		24.84		10/30/23
				VOID CHECK-UNCLAIMED PROP		RMB:PRO-RATED DEC.PARKING				
700		04/24 AP		12/14/20	0395244	KAREN LAMER		24.84		10/30/23
				VOID CHECK-UNCLAIMED PROP		RMB:PRO-RATED DEC.PARKING				
700		04/24 AP		12/14/20	0395268	WALTER PETERSEN		74.52		10/30/23
				VOID CHECK-UNCLAIMED PROP		RMB:PRO-RATED DEC.PARKING				
700		04/24 AP		12/14/20	0395269	WILL MCGRAW		24.84		10/30/23
				VOID CHECK-UNCLAIMED PROP		RMB:PRO-RATED DEC.PARKING				
ACCOUNT TOTAL							149.04	149.04	.00	
258-5531-435.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE										
655		04/24 AP		10/10/23	0399280	CEDAR FALLS UTILITIES	15.75			10/20/23
				UTILITIES THRU 10/10/23						
ACCOUNT TOTAL							15.75	.00	15.75	
FUND TOTAL							164.79	149.04	15.75	
FUND 261 TOURISM & VISITORS										
261-2291-423.89-94 MISCELLANEOUS SERVICES / SPECIAL PROJECTS										
684		04/24 AP		10/17/23	0399297	ICON POLY	20,116.00			10/26/23
				50% PMT-PANTHER ON PARADE		25 6' PANTHER MASCOTS				
PROJECT#:				032372						
ACCOUNT TOTAL							20,116.00	.00	20,116.00	
FUND TOTAL							20,116.00	.00	20,116.00	

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FUND 262 SENIOR SERVICES & COMM CT									
262-1092-423.85-01 UTILITIES / UTILITIES									
655		04/24	AP	10/10/23	0399280	CEDAR FALLS UTILITIES	120.05		10/20/23
						UTILITIES THRU 10/10/23			
461		05/24	AP	10/05/23	0000000	CEDAR FALLS UTILITIES	1,132.95		10/26/23
						COMUNITY CENTER UTILITIES			
						ACCOUNT TOTAL	1,253.00	.00	1,253.00
						FUND TOTAL	1,253.00	.00	1,253.00
FUND 291 POLICE FORFEITURE FUND									
FUND 292 POLICE RETIREMENT FUND									
FUND 293 FIRE RETIREMENT FUND									
FUND 294 LIBRARY RESERVE									
FUND 295 SOFTBALL PLAYER CAPITAL									
FUND 296 GOLF CAPITAL									
FUND 297 REC FACILITIES CAPITAL									
FUND 298 HEARST CAPITAL									
FUND 311 DEBT SERVICE FUND									
FUND 402 WASHINGTON PARK FUND									
FUND 404 FEMA									
FUND 405 FLOOD RESERVE FUND									
FUND 407 VISION IOWA PROJECT									
FUND 408 STREET IMPROVEMENT FUND									
FUND 410 CORONAVIRUS LOCAL RELIEF									
FUND 430 2004 TIF BOND									
FUND 431 2014 BOND									
FUND 432 2003 BOND									
FUND 433 2001 TIF									
FUND 434 2000 BOND									
FUND 435 1999 TIF									
FUND 436 2012 BOND									
FUND 437 2018 BOND									
FUND 438 2020 BOND FUND									
FUND 439 2022 BOND FUND									
FUND 443 CAPITAL PROJECTS									
443-1220-431.94-33 CAPITAL PROJECTS / PROPERTY ACQUISITION									
655		04/24	AP	10/10/23	0399280	CEDAR FALLS UTILITIES	100.82		10/20/23
						UTILITIES THRU 10/10/23			
						ACCOUNT TOTAL	100.82	.00	100.82
						FUND TOTAL	100.82	.00	100.82

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GROUP	PO	ACCTG	----TRANSACTION----		DESCRIPTION	DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER			BALANCE
								POST DT
FUND 472								
FUND 473								
FUND 483								
FUND 484								
484-2245-432.91-10					LAND / INDUSTRIAL PARK LAND ACQ			
580		04/24	AP	10/09/23	0399243 BLACK HAWK CO.TREASURER	226.00		10/10/23
					PROPERTY TAXES-RIEGER			
					891434176002;2023/2024			
580		04/24	AP	10/09/23	0399243 BLACK HAWK CO.TREASURER	169.00		10/10/23
					PROPERTY TAXES-RIEGER			
					891434176003;2023/2024			
					ACCOUNT TOTAL	395.00	.00	395.00
					FUND TOTAL	395.00	.00	395.00
FUND 541	2018				STORM WATER BONDS			
FUND 544	2008				SEWER BONDS			
FUND 545	2018				SEWER BONDS			
FUND 546					SEWER IMPROVEMENT FUND			
FUND 547					SEWER RESERVE FUND			
FUND 548	1997				SEWER BOND FUND			
FUND 549	1992				SEWER BOND FUND			
FUND 550	2000				SEWER BOND FUND			
FUND 551					REFUSE FUND			
551-6685-436.85-01					UTILITIES / UTILITIES			
655		04/24	AP	10/10/23	0399280 CEDAR FALLS UTILITIES	965.15		10/20/23
					UTILITIES THRU 10/10/23			
					ACCOUNT TOTAL	965.15	.00	965.15
551-6685-436.87-02					RENTALS / MATERIAL DISPOSAL/HANDLIN			
684		04/24	AP	10/15/23	0399292 BLACK HAWK CO.LANDFILL	20,087.63		10/26/23
					LANDFILL SRV:10/2-10/14			
					10/2-10/14/23			
623		04/24	AP	09/30/23	0399267 BLACK HAWK CO.LANDFILL	20,965.51		10/16/23
					LANDFILL SRV:9/16-9/30/23			
					ACCOUNT TOTAL	41,053.14	.00	41,053.14
					FUND TOTAL	42,018.29	.00	42,018.29
FUND 552					SEWER RENTAL FUND			
552-6665-436.85-01					UTILITIES / UTILITIES			
655		04/24	AP	10/10/23	0399280 CEDAR FALLS UTILITIES	4,608.15		10/20/23
					UTILITIES THRU 10/10/23			
655		04/24	AP	10/10/23	0399280 CEDAR FALLS UTILITIES	14,268.41		10/20/23
					UTILITIES THRU 10/10/23			
					ACCOUNT TOTAL	18,876.56	.00	18,876.56

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NBR	NBR	PER.	CD	DATE	NUMBER			BALANCE	

								POST DT	

FUND 552 SEWER RENTAL FUND									
552-6665-436-33						REPAIR & MAINTENANCE / SLUDGE REMOVAL			
684		04/24 AP		10/15/23	0399292	BLACK HAWK CO.LANDFILL	50.31		10/26/23
						LANDFILL SRV:10/2-10/14			
						10/2-10/14/23			
623		04/24 AP		09/30/23	0399267	BLACK HAWK CO.LANDFILL	159.96		10/16/23
						LANDFILL SRV:9/16-9/30/23			
ACCOUNT TOTAL							210.27	.00	210.27
552-6665-436.92-18 STRUCTURE IMPROV & BLDGS / I/I REDUCTION PROJECT									
605		04/24 AP		10/10/23	0399255	BYRON PLUMLEY, JR.	3,500.00		10/12/23
						RMB:REMOVAL CROSS CONNECT			
						SAN. SEWER			
PROJECT#:						023291			
580		04/24 AP		10/06/23	0399245	HAL SCARBROUGH	4,000.00		10/10/23
						RMB:REMOVAL CROSS CONNECT			
						SAN. SEWER			
PROJECT#:						023291			
ACCOUNT TOTAL							7,500.00	.00	7,500.00
FUND TOTAL							26,586.83	.00	26,586.83
FUND 553 2004 SEWER BOND									
FUND 555 STORM WATER UTILITY									
555-6630-432.85-01						UTILITIES / UTILITIES			
655		04/24 AP		10/10/23	0399280	CEDAR FALLS UTILITIES	47.18		10/20/23
						UTILITIES THRU 10/10/23			
ACCOUNT TOTAL							47.18	.00	47.18
FUND TOTAL							47.18	.00	47.18
FUND 570 SEWER ASSESSMENT									
FUND 606 DATA PROCESSING FUND									
606-1078-441.81-43						PROFESSIONAL SERVICES / LIBRARY COMPUTER SERVICES			
665		04/24 AP		10/10/23	0399285	CEDAR FALLS UTILITIES	10.00		10/24/23
						LIBRARY DOMAIN NAME			
						STATIC IP ADDRESS			
ACCOUNT TOTAL							10.00	.00	10.00
606-1078-441.82-10 COMMUNICATION / TELEPHONE HOLDING ACCOUNT									
623		04/24 AP		10/01/23	0399268	CENTURYLINK	72.64		10/16/23
						CITY PHONE SERV.-OCT'23			
ACCOUNT TOTAL							72.64	.00	72.64

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GROUP	PO	ACCTG	-----TRANSACTION-----		DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE
NBR	NBR	PER.	CD	DATE	NUMBER			POST DT
FUND 606 DATA PROCESSING FUND								
606-1078-441.82-30 COMMUNICATION / FIBER OPTICS								
665		04/24	AP	10/10/23	0399285	3,320.00		10/24/23
					FIBERPOINT:9/11-10/10/23			
ACCOUNT TOTAL						3,320.00	.00	3,320.00
606-1078-441.83-06 TRANSPORTATION&EDUCATION / EDUCATION								
605		04/24	AP	10/10/23	0399261	75.00		10/12/23
					REG:AUTO CAD BASICS-HINES			
					AMES			
ACCOUNT TOTAL						75.00	.00	75.00
FUND TOTAL						3,477.64	.00	3,477.64
FUND 680 HEALTH INSURANCE FUND								
FUND 681 HEALTH SEVERANCE								
681-1902-457.51-10 INSURANCE / HEALTH SEVERANCE PAYMENTS								
684		04/24	AP	10/25/23	0399301	2,339.80		10/26/23
					RMB:CY2023 HEALTH SEV.			
684		04/24	AP	10/25/23	0399301	2,807.76		10/26/23
					RMB:CY2022 HEALTH SEV.			
684		04/24	AP	10/25/23	0399301	2,502.00		10/26/23
					RMB:CY2021 HEALTH SEV.			
684		04/24	AP	10/25/23	0399301	2,502.00		10/26/23
					RMB:CY2020 HEALTH SEV.			
684		04/24	AP	10/25/23	0399301	2,423.52		10/26/23
					RMB:CY2019 HEALTH SEV.			
684		04/24	AP	10/25/23	0399301	3,848.46		10/26/23
					RMB:CY2018 HEALTH SEV.			
580		04/24	AP	10/09/23	0399248	266.40		10/10/23
					RMB:SEP.2023 HEALTH SEV.			
580		04/24	AP	10/05/23	0399247	105.22		10/10/23
					LUX, JOSH			
					RMB:HEALTH SEV.1/2 SEP'23			
580		04/24	AP	10/05/23	0399247	105.22		10/10/23
					LUX, JOSH			
					RMB:HEALTH SEV.1/2 SEP'23			
580		04/24	AP	10/05/23	0399247	105.22		10/10/23
					RMB:HEALTH SEV.1/2 OCT'23			
ACCOUNT TOTAL						17,005.60	.00	17,005.60
FUND TOTAL						17,005.60	.00	17,005.60

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FUND 682						HEALTH INSURANCE - FIRE				
FUND 685						VEHICLE MAINTENANCE FUND				
FUND 686						PAYROLL FUND				
FUND 687						WORKERS COMPENSATION FUND				
FUND 688						LTD INSURANCE FUND				
FUND 689						LIABILITY INSURANCE FUND				
FUND 724						TRUST & AGENCY				
724-0000-487.50-01						TRANSFERS OUT / TRANSFERS TO GENERAL FUND				
605				04/24	AP 10/10/23 0399260	GENERAL FUND	760,718.16			10/12/23
						PROPERTY TAX PAYMENT				
						ACCOUNT TOTAL	760,718.16	.00	760,718.16	
724-0000-487.50-03						TRANSFERS OUT / TRANSFERS - SSMID				
684				04/24	AP 10/25/23 0399294	COMMUNITY MAIN STREET	42,733.97			10/26/23
						PROPERTY TAX PAYMENT				
						ACCOUNT TOTAL	42,733.97	.00	42,733.97	
						FUND TOTAL	803,452.13	.00	803,452.13	
FUND 727						GREENWOOD CEMETERY P-CARE				
FUND 728						FAIRVIEW CEMETERY P-CARE				
FUND 729						HILLSIDE CEMETERY P-CARE				
FUND 790						FLOOD LEVY				
						GRAND TOTAL	3,376,524.48	14,477.61	3,362,046.87	

COUNCIL INVOICES FOR 11/0S6/23 MEETING

Item 43.

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GROUP NBR	PO NBR	ACCTG PER.	----TRANSACTION---- CD DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 101 GENERAL FUND								
101-1008-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES								
688	05/24	AP	10/26/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	3.14		10/31/23
					LGL PAPER/CORRECTION TAPE			
688	05/24	AP	10/26/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	37.98		10/31/23
					COPY PAPER			
600	05/24	AP	10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	4.48		10/31/23
					LETTER/LEDGER COPY PAPER			
600	05/24	AP	10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	1.03		10/31/23
					BATTERIES,LGL PADS,SPIRAL			
619	05/24	AP	10/11/23	0000000	STOREY KENWORTHY	28.01		10/31/23
					#10 REGULAR ENVELOPES			
					ACCOUNT TOTAL	74.64	.00	74.64
101-1008-441.83-04 TRANSPORTATION&EDUCATION / DUES & MEMBERSHIPS								
619	05/24	AP	10/03/23	0000000	INTERNATL.INST.MUNICIPAL CLER	225.00		10/31/23
					'24 CITY CLERK MBR-K KERR THROUGH 12/31/24			
					ACCOUNT TOTAL	225.00	.00	225.00
101-1026-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES								
688	05/24	AP	10/26/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	1.26		10/31/23
					LGL PAPER/CORRECTION TAPE			
688	05/24	AP	10/26/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	7.60		10/31/23
					COPY PAPER			
					ACCOUNT TOTAL	8.86	.00	8.86
101-1028-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES								
688	05/24	AP	10/26/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	4.19		10/31/23
					LGL PAPER/CORRECTION TAPE			
688	05/24	AP	10/26/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	45.59		10/31/23
					COPY PAPER			
619	05/24	AP	10/11/23	0000000	STOREY KENWORTHY	2.34		10/31/23
					#10 REGULAR ENVELOPES			
619	05/24	AP	10/11/23	0000000	STOREY KENWORTHY	28.05		10/31/23
					#10 REGULAR ENVELOPES			
					ACCOUNT TOTAL	80.17	.00	80.17
101-1038-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES								
688	05/24	AP	10/26/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	1.26		10/31/23
					LGL PAPER/CORRECTION TAPE			
688	05/24	AP	10/26/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	30.39		10/31/23
					COPY PAPER			
619	05/24	AP	10/11/23	0000000	STOREY KENWORTHY	35.06		10/31/23

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GROUP NBR	PO NBR	ACCTG PER.	CD	----TRANSACTION---- DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 101 GENERAL FUND									
101-1038-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES						continued			
#10 REGULAR ENVELOPES									
ACCOUNT TOTAL							66.71	.00	66.71
101-1038-441.81-09 PROFESSIONAL SERVICES / HUMAN RIGHTS COMMISSION									
688		05/24 AP		10/26/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	3.04		10/31/23
						COPY PAPER			
619		05/24 AP		10/11/23	0000000	STOREY KENWORTHY	2.34		10/31/23
						#10 REGULAR ENVELOPES			
ACCOUNT TOTAL							5.38	.00	5.38
101-1038-441.81-53 PROFESSIONAL SERVICES / JOB NOTICES									
688		05/24 AP		10/20/23	0000000	REGISTER MEDIA	666.65		10/31/23
						JOB ADS: MULTIPLE	9/3, 9/10/23		
ACCOUNT TOTAL							666.65	.00	666.65
101-1038-441.81-56 PROFESSIONAL SERVICES / EMPLOYEE WELLNESS PROG									
688		05/24 AP		10/25/23	0000000	WELLWORKS FOR YOU	875.70		10/31/23
						WELLNESS PROGRAM FEE	OCTOBER 2023		
ACCOUNT TOTAL							875.70	.00	875.70
101-1048-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
688		05/24 AP		10/26/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	.63		10/31/23
						LGL PAPER/CORRECTION TAPE			
688		05/24 AP		10/26/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	6.08		10/31/23
						COPY PAPER			
619		05/24 AP		10/11/23	0000000	STOREY KENWORTHY	2.34		10/31/23
						#10 REGULAR ENVELOPES			
ACCOUNT TOTAL							9.05	.00	9.05
101-1048-441.81-29 PROFESSIONAL SERVICES / LEGAL CONSULTANTS									
619		05/24 AP		11/01/23	0000000	AHLERS AND COONEY, P.C.	3,900.00		10/31/23
						LEGAL SERVICES-NOV'23			
619		05/24 AP		11/01/23	0000000	SWISHER & COHRT, P.L.C.	2,600.00		10/31/23
						LEGAL SERVICES-NOV'23			
619		05/24 AP		10/13/23	0000000	SWISHER & COHRT, P.L.C.	780.00		10/31/23
						LGL:CF V. GREENHILL VILL.	MEDIATION INVOICE		
PROJECT#:						023006			
619		05/24 AP		10/01/23	0000000	REDFERN, MASON, LARSEN & MOORE,	11,675.00		10/31/23
						LGL:GREENHILL VILL. 9TH AD	08/29/23-09/29/23		

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-1048-441.81-29 PROFESSIONAL SERVICES / LEGAL CONSULTANTS							continued			
PROJECT#: 023006										
ACCOUNT TOTAL							18,955.00	.00	18,955.00	
101-1048-441.81-30 PROFESSIONAL SERVICES / LEGAL-CODE ENFORCEMENT										
619		05/24 AP		11/01/23	0000000	SWISHER & COHRT, P.L.C. LEGAL SERVICES-NOV'23	1,000.00			10/31/23
ACCOUNT TOTAL							1,000.00	.00	1,000.00	
101-1118-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
688		05/24 AP		10/26/23	0000000	OFFICE EXPRESS OFFICE PRODUCT COPY PAPER	3.04			10/31/23
619		05/24 AP		10/11/23	0000000	STOREY KENWORTHY #10 REGULAR ENVELOPES	2.34			10/31/23
ACCOUNT TOTAL							5.38	.00	5.38	
101-1158-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
688		05/24 AP		10/26/23	0000000	OFFICE EXPRESS OFFICE PRODUCT COPY PAPER	3.04			10/31/23
619		05/24 AP		10/11/23	0000000	STOREY KENWORTHY #10 REGULAR ENVELOPES	2.34			10/31/23
ACCOUNT TOTAL							5.38	.00	5.38	
101-1158-441.81-48 PROFESSIONAL SERVICES / CONTRACT SERVICES										
619		05/24 AP		10/01/23	0000000	IOWA STATE UNIV-TREASURER HRC FACILITATION 9/15/23	2,000.00			10/31/23
ACCOUNT TOTAL							2,000.00	.00	2,000.00	
101-1199-411.32-64 COMM PROTECTION GRANTS / FIRE EQUIPMENT GRANT										
677		05/24 AP		10/03/23	0000000	SHIRT SHACK INC., THE 20 BEYND PINK SWEATSHIRTS	814.70			10/31/23
ACCOUNT TOTAL							814.70	.00	814.70	
101-1199-441.81-02 PROFESSIONAL SERVICES / AUDIT										
688		05/24 AP		10/12/23	0000000	GOVERNMENT FINANCE OFFICERS A FY23 AUDIT AWARD APP FEE	610.00			10/31/23
688		05/24 AP		10/10/23	0000000	STATE AUDITOR FY23 FILING FEE	850.00			10/31/23

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FUND 101 GENERAL FUND									
101-1199-441.81-02 PROFESSIONAL SERVICES / AUDIT continued									
ACCOUNT TOTAL							1,460.00	.00	1,460.00
101-2205-432.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
600		05/24	AP	10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT LETTER/LEDGER COPY PAPER	6.73		10/31/23
ACCOUNT TOTAL							6.73	.00	6.73
101-2205-432.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES									
600		05/24	AP	10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT BATTERIES,LGL PADS,SPIRAL	1.03		10/31/23
ACCOUNT TOTAL							1.03	.00	1.03
101-2205-432.72-19 OPERATING SUPPLIES / PRINTING									
619		05/24	AP	10/11/23	0000000	STOREY KENWORTHY #10 REGULAR ENVELOPES	2.34		10/31/23
ACCOUNT TOTAL							2.34	.00	2.34
101-2235-412.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
600		05/24	AP	10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT LETTER/LEDGER COPY PAPER	28.01		10/31/23
600		05/24	AP	10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT BATTERIES,LGL PADS,SPIRAL	8.61		10/31/23
619		05/24	AP	10/11/23	0000000	STOREY KENWORTHY #10 REGULAR ENVELOPES	11.69		10/31/23
ACCOUNT TOTAL							48.31	.00	48.31
101-2235-412.71-07 OFFICE SUPPLIES / CODE ENFORCEMENT SUPPLIES									
600		05/24	AP	10/13/23	0000000	PROFESSIONAL LAWN CARE, LLC CODE MOW-1122 22ND ST	95.00		10/31/23
600		05/24	AP	10/10/23	0000000	PROFESSIONAL LAWN CARE, LLC CODE MOW/BRUSH-724 W 1ST	71.25		10/31/23
600		05/24	AP	10/10/23	0000000	PROFESSIONAL LAWN CARE, LLC CODE BRUSH-704 W 18TH	95.00		10/31/23
600		05/24	AP	10/10/23	0000000	PROFESSIONAL LAWN CARE, LLC CODE MOW-119 TREMONT	47.50		10/31/23
600		05/24	AP	10/10/23	0000000	PROFESSIONAL LAWN CARE, LLC CODE MOW-910 WASHINGTON	47.50		10/31/23
ACCOUNT TOTAL							356.25	.00	356.25

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FUND 101 GENERAL FUND										
101-2245-442.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
600		05/24	AP	10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT LETTER/LEDGER COPY PAPER	22.41			10/31/23
						ACCOUNT TOTAL	22.41	.00	22.41	
101-2245-442.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
600		05/24	AP	10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT BATTERIES,LGL PADS,SPIRAL	4.13			10/31/23
						ACCOUNT TOTAL	4.13	.00	4.13	
101-2245-442.72-19 OPERATING SUPPLIES / PRINTING										
619		05/24	AP	10/11/23	0000000	STOREY KENWORTHY	35.06			10/31/23
600		05/24	AP	09/05/23	0000000	#10 REGULAR ENVELOPES COURIER LEGAL COMMUNICATIONS PH NTC-PROPOSED AMENDMENT	49.13			10/31/23
						ACCOUNT TOTAL	84.19	.00	84.19	
101-2245-442.81-01 PROFESSIONAL SERVICES / PROFESSIONAL SERVICES										
688		05/24	AP	10/11/23	0000000	DENTONS DAVIS BROWN PC LGL:RE:IMMIGRATION 09/06/23-09/26/23	1,043.80			10/31/23
						ACCOUNT TOTAL	1,043.80	.00	1,043.80	
101-2253-423.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
639		05/24	AP	10/10/23	0000000	OFFICE EXPRESS OFFICE PRODUCT COMPRESSED AIR DUSTER CLEANER	11.99			10/31/23
662		05/24	AP	10/05/23	0000000	QUILL CORPORATION OFFICE CHAIR	152.74			10/31/23
						ACCOUNT TOTAL	164.73	.00	164.73	
101-2253-423.72-17 OPERATING SUPPLIES / UNIFORMS										
697		04/24	AP	08/03/23	0144200	US BANK FRONT DESK STAFF SHIRTS	750.59			10/30/23
						ACCOUNT TOTAL	750.59	.00	750.59	
101-2253-423.72-38 OPERATING SUPPLIES / STAFF SHIRTS										
697		04/24	AP	08/03/23	0144200	US BANK FRONT DESK STAFF SHIRTS		750.59		10/30/23
						ACCOUNT CORRECTION				
						ACCOUNT TOTAL	.00	750.59	750.59-	

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FUND 101 GENERAL FUND										
101-2253-423.72-43 OPERATING SUPPLIES / REC CONCESSIONS										
683		05/24	AP	10/22/23	0000000	MARTIN BROS.DISTRIBUTING	171.64		10/31/23	
						COFFEE CUPS & LIDS				
683		05/24	AP	10/19/23	0000000	ATLANTIC COCA-COLA DRINKS	1,132.34		10/31/23	
						REC CTR CONCESSIONS				
						ACCOUNT TOTAL	1,303.98	.00	1,303.98	
101-2253-423.72-50 OPERATING SUPPLIES / SPECIAL PROGRAM SUPPLIES										
662		05/24	AP	10/18/23	0000000	MARTIN BROS.DISTRIBUTING	4.99		10/31/23	
						POPCORN SEASONING HALLOWEEN I.P.				
						ACCOUNT TOTAL	4.99	.00	4.99	
101-2253-423.73-55 OTHER SUPPLIES / MEDIA										
683		05/24	AP	09/25/23	0000000	ICAN, INC.	550.00		10/31/23	
						BIG 10 COMMERCIALS				
						ACCOUNT TOTAL	550.00	.00	550.00	
101-2253-423.81-01 PROFESSIONAL SERVICES / PROFESSIONAL SERVICES										
662		05/24	AP	10/16/23	0000000	PARKER, BREANNA	444.00		10/31/23	
						HULA HOOP FITNESS PROGRAM				
						ACCOUNT TOTAL	444.00	.00	444.00	
101-2253-423.86-30 REPAIR & MAINTENANCE / MAINTENANCE & UPKEEP										
646		05/24	AP	10/20/23	0000000	MOORE & CO INTERIORS	500.00		10/31/23	
						QUARTZ WINDOW SILLS VESTIBULE				
						ACCOUNT TOTAL	500.00	.00	500.00	
101-2253-423.86-31 REPAIR & MAINTENANCE / THE FALLS REPAIR & MAINT.										
683		05/24	AP	10/24/23	0000000	CEDAR VALLEY LAWN CARE	471.12		10/31/23	
						IRRIGATION WINTERIZATION FAC				
683		05/24	AP	10/18/23	0000000	ROYALTURF INC	393.75		10/31/23	
						INTERIOR BED MAINTENANCE				
639		05/24	AP	10/10/23	0000000	MENARDS-CEDAR FALLS	74.44		10/31/23	
						SQUEEGEES, HANDLES, TOOTH BRUSHES				
						ACCOUNT TOTAL	939.31	.00	939.31	
101-2253-423.92-01 STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS										
683		05/24	AP	10/25/23	0000000	ALLIED GLASS PRODUCTS	1,088.00		10/31/23	

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FUND 101 GENERAL FUND									
101-2253-423.92-01 STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS						continued			
646		05/24	AP	10/18/23	WEIGHTROOM MIRRORS CIP MOORE & CO INTERIORS	400.00		10/31/23	
662		05/24	AP	10/17/23	COUNTERTOP MATERIALS STICKFORT ELECTRIC CO., INC.	2,920.00		10/31/23	
639		05/24	AP	10/10/23	MOTOR ELECTRICAL UPGRADE HAWKEYE ALARM & SIGNAL CO.	334.80		10/31/23	
639		05/24	AP	10/05/23	NEW WIRING-DOOR TO PANEL SHERWIN-WILLIAMS COMPANY PAINT & PRIMER	120.65		10/31/23	
ACCOUNT TOTAL						4,863.45	.00	4,863.45	
101-2280-423.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
633		05/24	AP	10/23/23	O'DONNELL ACE HARDWARE	20.97		10/31/23	
633		05/24	AP	10/13/23	PAINTERS TAPE, LABELS OFFICE EXPRESS OFFICE PRODUCT PENS, PAPER, BINDER CLIPS	50.13		10/31/23	
ACCOUNT TOTAL						71.10	.00	71.10	
101-2280-423.72-72 OPERATING SUPPLIES / PRODUCTS FOR RESALE									
633		05/24	AP	08/23/23	ICE CUBE PRESS GARY KELLEY BOOKS "RED, WHITE, AND BLACK"	200.38		10/31/23	
ACCOUNT TOTAL						200.38	.00	200.38	
101-2280-423.81-01 PROFESSIONAL SERVICES / PROFESSIONAL SERVICES									
633		05/24	AP	10/24/23	NISSSEN, JERRY L INSTRUCTOR - 10/24-11/28	200.00		10/31/23	
633		05/24	AP	10/13/23	OPEN STUDIO PAINTING ARAMARK MAT SERVICE	13.74		10/31/23	
ACCOUNT TOTAL						213.74	.00	213.74	
101-2280-423.81-06 PROFESSIONAL SERVICES / PRINTING & PUBLICATION									
633		05/24	AP	10/23/23	KAREN'S PRINT-RITE	424.00		10/31/23	
633		05/24	AP	10/09/23	INDO, RECENT ACQ POSTCARD KAREN'S PRINT-RITE FOR HEARST 2.0 MASTERPLAN OPEN HOUSE POSTCARD	128.00		10/31/23	
ACCOUNT TOTAL						552.00	.00	552.00	
101-2280-423.88-21 OUTSIDE AGENCIES / PUBLIC ART COMMITTEE									
633		05/24	AP	10/12/23	SIGNS & DESIGNNS, INC.	252.00		10/31/23	

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FUND 101 GENERAL FUND										
101-2280-423.88-21 OUTSIDE AGENCIES / PUBLIC ART COMMITTEE						continued				
HEINE PLAQUE - MILLER PAD										
ACCOUNT TOTAL							252.00	.00	252.00	
101-4511-414.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
688		05/24 AP		10/26/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	6.08		10/31/23	
						COPY PAPER				
619		05/24 AP		10/11/23	0000000	STOREY KENWORTHY	4.68		10/31/23	
						#10 REGULAR ENVELOPES				
ACCOUNT TOTAL							10.76	.00	10.76	
101-4511-414.72-02 OPERATING SUPPLIES / LAUNDRY										
681		05/24 AP		10/13/23	0000000	ARAMARK	7.25		10/31/23	
						TOWELS - STATION 2				
ACCOUNT TOTAL							7.25	.00	7.25	
101-4511-414.72-07 OPERATING SUPPLIES / EMS/RESCUE SUPPLIES										
681		05/24 AP		10/11/23	0000000	DASH MEDICAL GLOVES, INC.	455.39		10/31/23	
						EXAM GLOVES - 8 CASES				
681		05/24 AP		09/15/23	0000000	OUTDOOR & MORE	299.85		10/31/23	
						4 CYCL ASPEN FUEL 5GAL X3				
681		05/24 AP		09/14/23	0000000	KARL CHEVROLET, INC.	2,400.00		10/31/23	
						TRK BOX W/CARGO SLIDE X2				
						EMS RESCUE VEH.STORAGE				
ACCOUNT TOTAL							3,155.24	.00	3,155.24	
101-4511-414.72-09 OPERATING SUPPLIES / EQUIPMENT REPAIR										
681		05/24 AP		10/17/23	0000000	STICKFORT ELECTRIC CO., INC.	2,290.00		10/31/23	
						WIRING REPAIRS				
						QUOTE #72390 & 72228				
ACCOUNT TOTAL							2,290.00	.00	2,290.00	
101-4511-414.72-20 OPERATING SUPPLIES / OFFICERS EQUIPMENT										
681		05/24 AP		10/25/23	0000000	EYEMART EXPRESS LLC	279.90		10/31/23	
						EQUIPMENT -SAFETY GLASSES				
677		05/24 AP		10/18/23	0000000	SCHEELS ALL SPORTS	475.07		10/31/23	
						OLYMPIC WEIGHTS-1718 MAIN				
						2 EA.- 5#;10#;25#;35#;45#				
ACCOUNT TOTAL							754.97	.00	754.97	
101-4511-414.72-23 OPERATING SUPPLIES / RADIO & MDC FEES										

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FUND 101 GENERAL FUND										
101-4511-414.72-23 OPERATING SUPPLIES / RADIO & MDC FEES						continued				
681		05/24 AP		10/12/23	0000000	BLACK HAWK CO.E911-TREASURER	3,350.71			10/31/23
						FIRE EDACS FEE;OCT-DEC'23				
						ACCOUNT TOTAL	3,350.71	.00	3,350.71	
101-4511-414.72-99 OPERATING SUPPLIES / POSTAGE										
688		05/24 AP		10/04/23	0000000	FEDERAL EXPRESS	14.55			10/31/23
						SHIP TO PK SAFETY MCNAMARA				
						ACCOUNT TOTAL	14.55	.00	14.55	
101-4511-414.73-10 OTHER SUPPLIES / HEADQUARTER SUPPLIES										
681		05/24 AP		10/20/23	0000000	MENARDS-CEDAR FALLS	40.59			10/31/23
						ROUNDUP WEED KILLER 64OZ				
681		05/24 AP		10/12/23	0000000	MENARDS-CEDAR FALLS	17.70			10/31/23
						CLEANING SUPPLIES; SOFTSCRUB/DISHWAND/SPONGE				
						ACCOUNT TOTAL	58.29	.00	58.29	
101-4511-414.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)										
681		05/24 AP		10/21/23	0000000	FAREWAY STORES INC. #190	27.96			10/31/23
						POWERADE-UNI HOCO STAFFIN				
681		05/24 AP		10/20/23	0000000	FAREWAY STORES INC. #190	38.40			10/31/23
						WATER/POWERADE UNI HOCO STAFFING				
						ACCOUNT TOTAL	66.36	.00	66.36	
101-4511-414.83-06 TRANSPORTATION&EDUCATION / EDUCATION										
681		05/24 AP		10/17/23	0000000	FIRE SERVICE TRNG. BUREAU	50.00			10/31/23
						CERT.FEES;M. ROSS DRIVER OPER. AERIAL				
						ACCOUNT TOTAL	50.00	.00	50.00	
101-4511-414.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE										
681		05/24 AP		10/19/23	0000000	PROSHIELD FIRE & SECURITY	384.20			10/31/23
						FIRE EXT. INSPECT/SERVICE 4600 S MAIN				
						ACCOUNT TOTAL	384.20	.00	384.20	
101-4511-414.86-50 REPAIR & MAINTENANCE / SERVICE CONTRACTS										
681		05/24 AP		10/09/23	0000000	MIDWEST BREATHING AIR L.L.C.	796.43			10/31/23
						QTRLY AIR TEST;REPAIRS 4600 S. MAIN				
						ACCOUNT TOTAL	796.43	.00	796.43	

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FUND 101 GENERAL FUND									
101-5521-415.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
688		05/24	AP	10/26/23	0000000 OFFICE EXPRESS OFFICE PRODUCT	6.08		10/31/23	
					COPY PAPER				
619		05/24	AP	10/11/23	0000000 STOREY KENWORTHY	4.68		10/31/23	
					#10 REGULAR ENVELOPES				
677		05/24	AP	10/10/23	0000000 OFFICE EXPRESS OFFICE PRODUCT	199.70		10/31/23	
					DRY ERASERS/ENV SEALER				
677		05/24	AP	10/05/23	0000000 OFFICE EXPRESS OFFICE PRODUCT	19.30		10/31/23	
					PADDED MAILERS-INVESTIGTN				
677		05/24	AP	10/05/23	0000000 OFFICE EXPRESS OFFICE PRODUCT	135.29		10/31/23	
					FOLDERS/PENS/STAPLER				
					NOTEPAD/ERASER				
677		05/24	AP	10/04/23	0000000 DES MOINES STAMP MFG. CO.	29.50		10/31/23	
					NOTARY STAMP;O'NEILL				
		ACCOUNT TOTAL				394.55	.00	394.55	
101-5521-415.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES									
677		05/24	AP	10/18/23	0000000 O'DONNELL ACE HARDWARE	62.90		10/31/23	
					5/16" T50 STAPLES FOR NO PARKING SIGNS				
677		05/24	AP	10/13/23	0000000 MARTIN BROS.DISTRIBUTING	131.32		10/31/23	
					KITCH.SUPPLIES;CUP/PLATES				
677		05/24	AP	10/11/23	0000000 VARSITY CLEAN-CF	17.50		10/31/23	
					CLEAN/LAUNDER TABLECLOTH				
		ACCOUNT TOTAL				211.72	.00	211.72	
101-5521-415.72-20 OPERATING SUPPLIES / OFFICERS EQUIPMENT									
677		05/24	AP	10/18/23	0000000 SCHEELS ALL SPORTS	475.07		10/31/23	
					OLYMPIC WEIGHTS-1718 MAIN 2 EA.- 5#;10#;25#;35#;45#				
677		05/24	AP	10/11/23	0000000 DICKEY'S PRINTING	36.00		10/31/23	
					4 NAME BADGES;M. MARCOTTE				
677		05/24	AP	10/09/23	0000000 ENTENMANN-ROVIN CO.	646.50		10/31/23	
					5 POLICE BADGES;193-197				
		ACCOUNT TOTAL				1,157.57	.00	1,157.57	
101-5521-415.72-23 OPERATING SUPPLIES / RADIO & MDC FEES									
677		05/24	AP	10/12/23	0000000 BLACK HAWK CO.E911-TREASURER	5,120.90		10/31/23	
					POL.EDACS FEES;OCT-DEC'24				
		ACCOUNT TOTAL				5,120.90	.00	5,120.90	
101-5521-415.72-29 OPERATING SUPPLIES / SWAT EQUIPMENT									
677		05/24	AP	10/06/23	0000000 GALLS, LLC	65.62		10/31/23	
					SWAT GEAR-NEW MEMBER TDU PANT MULTICAM				
677		05/24	AP	10/05/23	0000000 GALLS, LLC	685.38		10/31/23	

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FUND 101 GENERAL FUND										
101-5521-415.72-29 OPERATING SUPPLIES / SWAT EQUIPMENT						continued				
						SWAT GEAR NEW MEMBERS'23				
						4 JKT;3 PANTS;3 SHIRTS				
						ACCOUNT TOTAL	751.00	.00	751.00	
101-5521-415.81-01 PROFESSIONAL SERVICES / PROFESSIONAL SERVICES										
677		05/24 AP		10/02/23	0000000	AT-SCENE LLC	5,000.00			10/31/23
						ICRIME FIGHTER SOFTWARE				
						ACCOUNT TOTAL	5,000.00	.00	5,000.00	
101-5521-415.81-12 PROFESSIONAL SERVICES / COMPUTER SERVICES										
677		05/24 AP		10/15/23	0000000	LEADS ONLINE LLC	5,576.00			10/31/23
						INVESTIGATION SYSTEM SERV				12/15/23 - 12/14/24
						ACCOUNT TOTAL	5,576.00	.00	5,576.00	
101-5521-415.83-06 TRANSPORTATION&EDUCATION / EDUCATION										
677		05/24 AP		10/02/23	0000000	IOWA LAW ENFORCEMENT ACADEMY		150.00		10/31/23
						CREDIT FOR INSTR. ASSIST;				10/2/23 HOEFT
677		05/24 AP		09/29/23	0000000	IOWA LAW ENFORCEMENT ACADEMY	150.00			10/31/23
						CERT.FEE- DT INSTRUCTOR				HERNANDEZ
697		04/24 AP		09/19/23	0144456	US BANK	53.99			10/30/23
						IOWA PRISON INDUSTRIES				FIREARMS POLO-K.SCHWAN
						ACCOUNT TOTAL	203.99	150.00	53.99	
101-5521-415.89-40 MISCELLANEOUS SERVICES / UNIFORM ALLOWANCE										
697		04/24 AP		09/19/23	0144456	US BANK		53.99		10/30/23
						ACCOUNT CORRECTION				IOWA PRISON INDUSTRIES
						ACCOUNT TOTAL	.00	53.99	53.99-	
101-5521-425.81-20 PROFESSIONAL SERVICES / HUMANE SOCIETY										
677		05/24 AP		10/09/23	0000000	CEDAR BEND HUMANE SOCIETY	3,760.00			10/31/23
						SEPT'23 ANIMAL SURRENDER				
677		05/24 AP		10/02/23	0000000	WATERLOO, CITY OF	8,605.80			10/31/23
						ANIMAL CALLS;9/1- 9/30/23				
						ACCOUNT TOTAL	12,365.80	.00	12,365.80	
101-6613-433.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
635		05/24 AP		10/10/23	0000000	UTILITY EQUIPMENT COMPANY	123.75			10/31/23
						SPANNER WRENCH, CURB BOX				PLUMBING SUPPLIES

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FUND 101 GENERAL FUND										
101-6613-433.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES						continued				
635		05/24 AP		10/10/23	0000000	UTILITY EQUIPMENT COMPANY BALL CURVE FLR	92.80			10/31/23
608		05/24 AP		10/05/23	0000000	OFFICE EXPRESS OFFICE PRODUCT PAPER PADS, PENS	3.46			10/31/23
ACCOUNT TOTAL							220.01	.00	220.01	
101-6613-433.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE										
598		05/24 AP		09/26/23	0000000	MENARDS-CEDAR FALLS CEMETERY MOSOLIUM REPAIR	55.16			10/31/23
ACCOUNT TOTAL							55.16	.00	55.16	
101-6616-446.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
669		05/24 AP		10/13/23	0000000	OFFICE EXPRESS OFFICE PRODUCT GLOVES	245.04			10/31/23
669		05/24 AP		10/13/23	0000000	OFFICE EXPRESS OFFICE PRODUCT TISSUE AND TOWELS	350.94			10/31/23
669		05/24 AP		10/13/23	0000000	O'DONNELL ACE HARDWARE PLUNGER AND DISINFECTANT	13.68			10/31/23
635		05/24 AP		10/11/23	0000000	OFFICE EXPRESS OFFICE PRODUCT SOAP	178.65			10/31/23
635		05/24 AP		10/10/23	0000000	OFFICE EXPRESS OFFICE PRODUCT TISSUE AND TOWELS	349.13			10/31/23
635		05/24 AP		10/10/23	0000000	OFFICE EXPRESS OFFICE PRODUCT TOWELS	225.00			10/31/23
669		05/24 AP		10/10/23	0000000	ECHO GROUP, INC. LIGHT BULBS	102.20			10/31/23
669		05/24 AP		10/06/23	0000000	ECHO GROUP, INC. LIGHT FIXTURES	65.45			10/31/23
669		05/24 AP		10/06/23	0000000	ECHO GROUP, INC. RETURN LIGHT FIXURES		148.50		10/31/23
608		05/24 AP		10/05/23	0000000	OFFICE EXPRESS OFFICE PRODUCT TISSUE	147.76			10/31/23
608		05/24 AP		10/05/23	0000000	OFFICE EXPRESS OFFICE PRODUCT PAPER PADS, PENS	2.77			10/31/23
631		05/24 AP		10/04/23	0000000	ECHO GROUP, INC.		144.40		10/31/23

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FUND 101 GENERAL FUND											
101-6616-446.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES								continued			
RETURN LIGHT FIXTURES											
PROJECT#:	062507										
631	05/24	AP	10/04/23	0000000	ECHO GROUP, INC.			144.40		10/31/23	
LIGHT FIXTURES											
PROJECT#:	062507										
631	05/24	AP	10/04/23	0000000	ECHO GROUP, INC.			148.50		10/31/23	
LIGHT FIXTURES											
PROJECT#:	062507										
669	05/24	AP	10/04/23	0000000	POLK'S LOCK SERVICE, INC.			675.00		10/31/23	
KNOX KEY BOX											
PROJECT#:	062503										
669	05/24	AP	09/27/23	0000000	POLK'S LOCK SERVICE, INC.			4.37		10/31/23	
KEY AND RING											
PROJECT#:	062506										
ACCOUNT TOTAL								2,652.89	292.90	2,359.99	
101-6616-446.72-17 OPERATING SUPPLIES / UNIFORMS											
608	05/24	AP	09/20/23	0000000	NORTH AMERICAN SAFETY, INC			31.00		10/31/23	
HI VISION UNIFORM-PUB BLD											
ACCOUNT TOTAL								31.00	.00	31.00	
101-6616-446.73-06 OTHER SUPPLIES / BUILDING REPAIR											
635	05/24	AP	10/12/23	0000000	O'DONNELL ACE HARDWARE			63.98		10/31/23	
SCREWS											
PROJECT#:	062506										
669	05/24	AP	10/12/23	0000000	INTERSTATE ALL BATTERY CENTER			1,264.00		10/31/23	
BATTERIES FOR EMERGENCY LIGHTING											
PROJECT#:	062511										
631	05/24	AP	10/11/23	0000000	CORY'S PAINTING, L.L.C.			1,187.29		10/31/23	
EXTERIOR PAINTING REPAIRS V & T											
PROJECT#:	062509										
635	05/24	AP	10/11/23	0000000	O'DONNELL ACE HARDWARE			20.79		10/31/23	
SCREWS											
PROJECT#:	062501										
608	05/24	AP	10/09/23	0000000	FARNSWORTH ELECTRONICS, INC.			14.50		10/31/23	
ELECTRICAL VARISTER											
PROJECT#:	062506										
635	05/24	AP	10/09/23	0000000	O'DONNELL ACE HARDWARE			27.38		10/31/23	
FLAG POLE REPAIR											
PROJECT#:	062507										
608	05/24	AP	10/05/23	0000000	O'DONNELL ACE HARDWARE			3.39		10/31/23	
WIRE CONNECTORS											
PROJECT#:	062506										
635	05/24	AP	10/04/23	0000000	MENARDS-CEDAR FALLS			32.54		10/31/23	
ELECTRICAL CORD PLUGS AND DISH SOAP											

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FUND 101 GENERAL FUND										
101-6616-446.73-06 OTHER SUPPLIES / BUILDING REPAIR						continued				
PROJECT#: 062506										
669		05/24 AP		10/02/23	0000000	ECHO GROUP, INC.	772.92			10/31/23
EMERGENCY LIGHTS										
PROJECT#: 062514										
608		05/24 AP		09/29/23	0000000	MENARDS-CEDAR FALLS	10.47			10/31/23
SCREWS										
PROJECT#: 062506										
598		05/24 AP		09/27/23	0000000	BENTON'S READY MIX CONCRETE,	364.50			10/31/23
CONCRETE-CITY HALL 3RD ST										
598		05/24 AP		09/26/23	0000000	BENTON'S READY MIX CONCRETE,	1,251.00			10/31/23
CONCRETE-CITY HALL 3RD ST										
608		05/24 AP		09/26/23	0000000	PLUMB SUPPLY COMPANY, LLC	16.50			10/31/23
VAC BREAKERS										
PROJECT#: 062506										
669		05/24 AP		09/22/23	0000000	POLK'S LOCK SERVICE, INC.	1,166.94			10/31/23
DOOR LOCKS AND CLOSER										
PROJECT#: 062507										
ACCOUNT TOTAL							6,196.20	.00		6,196.20
101-6616-446.81-08 PROFESSIONAL SERVICES / PEST CONTROL										
635		05/24 AP		10/03/23	0000000	PLUNKETT'S PEST CONTROL, INC	27.29			10/31/23
PEST CONTROL										
PROJECT#: 062506										
608		05/24 AP		10/01/23	0000000	PLUNKETT'S PEST CONTROL, INC	49.19			10/31/23
PEST CONTROL										
PROJECT#: 062511										
608		05/24 AP		10/01/23	0000000	PLUNKETT'S PEST CONTROL, INC	243.78			10/31/23
PEST CONTROL										
PROJECT#: 062508										
608		05/24 AP		10/01/23	0000000	PLUNKETT'S PEST CONTROL, INC	61.50			10/31/23
PEST CONTROL										
PROJECT#: 062501										
608		05/24 AP		10/01/23	0000000	PLUNKETT'S PEST CONTROL, INC	26.75			10/31/23
PEST CONTROL										
PROJECT#: 062505										
608		05/24 AP		10/01/23	0000000	PLUNKETT'S PEST CONTROL, INC	85.60			10/31/23
PEST CONTROL										
PROJECT#: 062515										
608		05/24 AP		10/01/23	0000000	PLUNKETT'S PEST CONTROL, INC	57.25			10/31/23
PEST CONTROL										
PROJECT#: 062506										
608		05/24 AP		10/01/23	0000000	PLUNKETT'S PEST CONTROL, INC	32.10			10/31/23
PEST CONTROL										
PROJECT#: 062510										
ACCOUNT TOTAL							583.46	.00		583.46

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FUND 101 GENERAL FUND								
101-6616-446.86-02 REPAIR & MAINTENANCE / BUILDINGS & GROUNDS								
669		05/24	AP	10/13/23	0000000 ARAMARK	134.80		10/31/23
PROJECT#: 062506 MAT SERVICE/SHOP TOWELS								
608		05/24	AP	10/05/23	0000000 PLUMB TECH INC.	93.47		10/31/23
PROJECT#: 062506 BACKFLOW PREVENTOR CERT								
608		05/24	AP	10/05/23	0000000 PLUMB TECH INC.	265.96		10/31/23
PROJECT#: 062506 BACKFLOW PREVENTOR CERT								
608		05/24	AP	10/05/23	0000000 PLUMB TECH INC.	168.47		10/31/23
PROJECT#: 062503 BACKFLOW PREVENTOR CERT								
608		05/24	AP	10/05/23	0000000 PLUMB TECH INC.	1,174.39		10/31/23
PROJECT#: 062501 BACKFLOW PREVENTOR CERT								
608		05/24	AP	10/05/23	0000000 PLUMB TECH INC.	93.47		10/31/23
PROJECT#: 062511 BACKFLOW PREVENTOR CERT								
608		05/24	AP	10/05/23	0000000 PLUMB TECH INC.	1,164.89		10/31/23
PROJECT#: 062509 BACKFLOW PREVENTOR CERT								
669		05/24	AP	10/05/23	0000000 PLUMB TECH INC.	1,737.82		10/31/23
PROJECT#: 062506 BACKFLOW TESTING								
PROJECT#: 062507								
ACCOUNT TOTAL						4,833.27	.00	4,833.27
101-6616-446.86-14 REPAIR & MAINTENANCE / MECH EQUIPMENT SERVICING								
669		05/24	AP	10/12/23	0000000 PLUMB TECH INC.	80.00		10/31/23
PROJECT#: 062503 HVAC REPAIR								
ACCOUNT TOTAL						80.00	.00	80.00
101-6625-432.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES								
600		05/24	AP	10/12/23	0000000 OFFICE EXPRESS OFFICE PRODUCT	28.01		10/31/23
PROJECT#: 062506 LETTER/LEDGER COPY PAPER								
600		05/24	AP	10/12/23	0000000 OFFICE EXPRESS OFFICE PRODUCT	12.75		10/31/23
PROJECT#: 062506 BATTERIES,LGL PADS,SPIRAL								
619		05/24	AP	10/11/23	0000000 STOREY KENWORTHY	46.75		10/31/23
PROJECT#: 062506 #10 REGULAR ENVELOPES								
688		05/24	AP	09/25/23	0000000 STOREY KENWORTHY	232.60		10/31/23
PROJECT#: 062506 #10 WINDOW ENVELOPES ENGINEERING DIVISION								
ACCOUNT TOTAL						320.11	.00	320.11

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FUND 101 GENERAL FUND										
101-6625-432.73-05 OTHER SUPPLIES / OPERATING EQUIPMENT										
599		05/24	AP	10/19/23	0000000	UBBEN BUILDING SUPPLY, INC. MARKING PAINT, LATH, 1X4 12" PINE, WASHERS	759.00		10/31/23	
						ACCOUNT TOTAL	759.00	.00	759.00	
101-6625-432.86-25 REPAIR & MAINTENANCE / ENGINEERING & ARCHITECT.										
599		05/24	AP	10/17/23	0000000	SNYDER & ASSOCIATES, INC. STORMWATER AUTUMN RIDGE THROUGH 09/30/23	1,227.50		10/31/23	
						ACCOUNT TOTAL	1,227.50	.00	1,227.50	
101-6633-423.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
608		05/24	AP	10/05/23	0000000	OFFICE EXPRESS OFFICE PRODUCT PAPER PADS, PENS	10.39		10/31/23	
						ACCOUNT TOTAL	10.39	.00	10.39	
101-6633-423.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
635		05/24	AP	10/12/23	0000000	O'DONNELL ACE HARDWARE NUTS AND BOLTS	1.18		10/31/23	
635		05/24	AP	10/12/23	0000000	O'DONNELL ACE HARDWARE KWIKSEAL	10.69		10/31/23	
669		05/24	AP	10/12/23	0000000	BENTON BUILDING CENTER LITTLE RED SCHOOL HOUSE REPAIR	22.48		10/31/23	
598		05/24	AP	10/05/23	0000000	DIAMOND VOGEL PAINT - #52 PARK GRAFFITTI REMOVAL	6.28		10/31/23	
635		05/24	AP	10/03/23	0000000	MENARDS-CEDAR FALLS PVC PIPE/ELBOW, SHARPIE, KEYCHAIN TAPE	15.98		10/31/23	
635		05/24	AP	10/03/23	0000000	MENARDS-CEDAR FALLS PVC PIPE, PVC SAW, PVC CEMENT, COUPLINGS	162.72		10/31/23	
598		05/24	AP	09/30/23	0000000	CULLIGAN WATER CONDITIONING WATER FOR PARKS-606 UNION	8.74		10/31/23	
635		05/24	AP	09/28/23	0000000	ZIMCO SUPPLY CO. GRASS SEED	737.50		10/31/23	
635		05/24	AP	09/27/23	0000000	ZIMCO SUPPLY CO. GRASS SEED	295.00		10/31/23	
598		05/24	AP	09/26/23	0000000	MENARDS-CEDAR FALLS SHOP VACS PARKS	384.98		10/31/23	
635		05/24	AP	09/26/23	0000000	SITEONE LANDSCAPE SUPPLY,LLC NURSERY IRRIGATION	3,625.62		10/31/23	
608		05/24	AP	09/20/23	0000000	NORTH AMERICAN SAFETY, INC HI VISION UNIFORMS PARKS	425.00		10/31/23	
635		05/24	AP	09/13/23	0000000	WAPSIE PINES LAWN CARE/LANDSC FRUIT TREES	554.96		10/31/23	
						ACCOUNT TOTAL	6,251.13	.00	6,251.13	

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FUND 101 GENERAL FUND										
101-6633-423.83-06 TRANSPORTATION&EDUCATION / EDUCATION										
685		05/24 AP		10/25/23	0000000	IOWA SOCIETY OF AMERICAN FORE IOWA SAF FALL MEETING	255.00			10/31/23
						11/8 AND 11/9/2023				
						ACCOUNT TOTAL	255.00	.00	255.00	
101-6633-423.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE										
669		05/24 AP		10/05/23	0000000	PLUMB TECH INC. BACKFLOW TESTING	750.00			10/31/23
						ACCOUNT TOTAL	750.00	.00	750.00	
101-6633-423.92-01 STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS										
635		05/24 AP		09/30/23	0000000	PETERS CONSTRUCTION CORP. PLACE TO PLAY REPAIR	33,437.80			10/31/23
						ACCOUNT TOTAL	33,437.80	.00	33,437.80	
						FUND TOTAL	138,015.29	1,247.48	136,767.81	
FUND 203 TAX INCREMENT FINANCING										
FUND 206 STREET CONSTRUCTION FUND										
206-6637-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
608		05/24 AP		10/05/23	0000000	OFFICE EXPRESS OFFICE PRODUCT PAPER PADS, PENS	6.93			10/31/23
						ACCOUNT TOTAL	6.93	.00	6.93	
206-6637-436.72-16 OPERATING SUPPLIES / TOOLS										
669		05/24 AP		10/13/23	0000000	HILTI, INC. HILTI CORD AND LASER	409.00			10/31/23
608		05/24 AP		10/11/23	0000000	BUILDERS SELECT LLC SAW BLADE	12.99			10/31/23
675		05/24 AP		10/10/23	0000000	FASTENAL COMPANY DRILL BITS	23.97			10/31/23
598		05/24 AP		10/06/23	0000000	O'DONNELL ACE HARDWARE SHARPIE MARKERS	7.38			10/31/23
598		05/24 AP		09/29/23	0000000	MENARDS-CEDAR FALLS CAUTION TAPE/DRILL BITS	58.95			10/31/23
						ACCOUNT TOTAL	512.29	.00	512.29	
206-6637-436.72-17 OPERATING SUPPLIES / UNIFORMS										
675		05/24 AP		09/29/23	0000000	SERVICEWEAR APPAREL, INC.	234.56			10/31/23

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FUND 206 STREET CONSTRUCTION FUND										
206-6637-436.72-17 OPERATING SUPPLIES / UNIFORMS						continued				
608		05/24 AP		09/20/23	0000000	NORTH AMERICAN SAFETY, INC	947.50			10/31/23
						UNIFORMS FOR STREETS				
						HI VISION UNIFORMS STREET				
						ACCOUNT TOTAL	1,182.06	.00	1,182.06	
206-6637-436.72-54 OPERATING SUPPLIES / BUILDING SUPPLIES										
608		05/24 AP		10/04/23	0000000	MENARDS-CEDAR FALLS	35.95			10/31/23
						CAUTION TAPE/COUPLER				
608		05/24 AP		10/03/23	0000000	MENARDS-CEDAR FALLS	14.55			10/31/23
						AIR FITTINGS				
608		05/24 AP		10/02/23	0000000	MENARDS-CEDAR FALLS	9.76			10/31/23
						PVC ELBOW/SPRINKLER HEAD				
						ACCOUNT TOTAL	60.26	.00	60.26	
206-6637-436.72-57 OPERATING SUPPLIES / ICE CONTROL										
685		05/24 AP		10/10/23	0000000	FORCE AMERICA DISTRIBUTING LL	1,223.16			10/31/23
						ROAD TEMP SYSTEM				
						ACCOUNT TOTAL	1,223.16	.00	1,223.16	
206-6637-436.73-05 OTHER SUPPLIES / OPERATING EQUIPMENT										
685		05/24 AP		10/16/23	0000000	HOTSY EQUIPMENT COMPANY	1,100.00			10/31/23
						UNDER BODY POWER WASHER				
						ACCOUNT TOTAL	1,100.00	.00	1,100.00	
206-6637-436.73-28 OTHER SUPPLIES / SIDEWALKS										
631		05/24 AP		10/02/23	0000000	BENTON'S READY MIX CONCRETE,	486.00			10/31/23
						SIDEWALK-14TH ST.				
635		05/24 AP		09/29/23	0000000	WHITE CAP, LP	608.17			10/31/23
						ADA PLATES				
						ACCOUNT TOTAL	1,094.17	.00	1,094.17	
206-6637-436.73-32 OTHER SUPPLIES / STREETS										
669		05/24 AP		10/19/23	0000000	BUILDERS SELECT LLC	11.99			10/31/23
						FORMS				
685		05/24 AP		10/19/23	0000000	MENARDS-CEDAR FALLS	40.68			10/31/23
						FORMS				
669		05/24 AP		10/18/23	0000000	BLACK HAWK RENTAL	147.63			10/31/23
						ASPHALT PATCHER				
675		05/24 AP		10/17/23	0000000	BENTON'S READY MIX CONCRETE,	1,188.00			10/31/23

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FUND 206 STREET CONSTRUCTION FUND								
206-6637-436.73-32 OTHER SUPPLIES / STREETS						continued		
669		05/24	AP	10/16/23	0000000 BUILDERS SELECT LLC	43.98		10/31/23
669		05/24	AP	10/14/23	0000000 ASPRO, INC.	314.16		10/31/23
675		05/24	AP	10/11/23	0000000 BENTON'S READY MIX CONCRETE,	556.00		10/31/23
675		05/24	AP	10/11/23	0000000 BENTON'S READY MIX CONCRETE,	486.00		10/31/23
675		05/24	AP	10/11/23	0000000 BENTON'S READY MIX CONCRETE,	1,648.50		10/31/23
631		05/24	AP	10/10/23	0000000 BENTON'S READY MIX CONCRETE,	1,390.00		10/31/23
631		05/24	AP	10/09/23	0000000 BENTON'S READY MIX CONCRETE,	374.00		10/31/23
631		05/24	AP	10/07/23	0000000 ASPRO, INC.	722.16		10/31/23
669		05/24	AP	10/07/23	0000000 BMC AGGREGATES L.C.	198.29		10/31/23
669		05/24	AP	10/07/23	0000000 BMC AGGREGATES L.C.	560.60		10/31/23
631		05/24	AP	10/06/23	0000000 BENTON'S READY MIX CONCRETE,	1,007.75		10/31/23
669		05/24	AP	10/05/23	0000000 MENARDS-CEDAR FALLS	14.58		10/31/23
631		05/24	AP	10/04/23	0000000 BENTON'S READY MIX CONCRETE,	729.75		10/31/23
631		05/24	AP	10/03/23	0000000 BENTON'S READY MIX CONCRETE,	187.00		10/31/23
598		05/24	AP	09/30/23	0000000 ASPRO, INC.	507.96		10/31/23
598		05/24	AP	09/30/23	0000000 BMC AGGREGATES L.C.	433.81		10/31/23
598		05/24	AP	09/29/23	0000000 BENTON'S READY MIX CONCRETE,	607.50		10/31/23
598		05/24	AP	09/28/23	0000000 BENTON'S READY MIX CONCRETE,	187.00		10/31/23
598		05/24	AP	09/27/23	0000000 COLEMAN MOORE COMPANY	5,700.00		10/31/23
598		05/24	AP	09/26/23	0000000 MENARDS-CEDAR FALLS	249.95		10/31/23
635		05/24	AP	09/13/23	0000000 OUTDOOR & MORE	174.30		10/31/23

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FUND 206 STREET CONSTRUCTION FUND								
206-6637-436.73-32 OTHER SUPPLIES / STREETS						continued		
669		05/24 AP		09/09/23	0000000 BMC AGGREGATES L.C. PROPANE FOR PATCHER SPRAY PATCHER	300.80		10/31/23
ACCOUNT TOTAL						17,782.39	.00	17,782.39
206-6637-436.92-81 STRUCTURE IMPROV & BLDGS / PERMEABLE ALLEY PROGRAM								
599		05/24 AP		10/18/23	0000000 VIETH CONSTRUCTION CORPORATIO 3298-2023 ALLEY RECON PROJECT#: 023298	332.46		10/31/23
ACCOUNT TOTAL						332.46	.00	332.46
206-6637-436.92-93 STRUCTURE IMPROV & BLDGS / WEST 27TH ST IMPROVEMENTS								
599		05/24 AP		10/19/23	0000000 PETERSON CONTRACTORS 3240-W 27TH STREET RECON PROJECT#: 023240	241,938.87		10/31/23
599		05/24 AP		10/16/23	0000000 ABCOM TECHNICAL SERVICES, INC 3240-W 27TH ST RECON THROUGH 10/13/23 PROJECT#: 023240	14,166.88		10/31/23
ACCOUNT TOTAL						256,105.75	.00	256,105.75
206-6647-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES								
608		05/24 AP		10/05/23	0000000 OFFICE EXPRESS OFFICE PRODUCT PAPER PADS, PENS	3.46		10/31/23
ACCOUNT TOTAL						3.46	.00	3.46
206-6647-436.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES								
675		05/24 AP		10/13/23	0000000 ECHO GROUP, INC. CONDUIT FITTINGS/PLATES BREAKER/DUPLEX OUTLETS	312.63		10/31/23
675		05/24 AP		10/12/23	0000000 ECHO GROUP, INC.	62.78		10/31/23
635		05/24 AP		10/10/23	0000000 O'DONNELL ACE HARDWARE HOLE STRAP, SCREWS LP EXCHANGE	21.99		10/31/23
669		05/24 AP		10/09/23	0000000 ECHO GROUP, INC. PVC J BOX, CLOSURE PLUG	22.80		10/31/23
631		05/24 AP		10/05/23	0000000 ECHO GROUP, INC. CONDUIT/STRAP/DRILL BIT	68.12		10/31/23
631		05/24 AP		10/04/23	0000000 ECHO GROUP, INC. CONDUIT/ELBOWS/CONNECTORS	129.01		10/31/23
631		05/24 AP		10/03/23	0000000 ECHO GROUP, INC. CONDUIT/REDUCER/CONNECTOR	185.57		10/31/23
608		05/24 AP		09/29/23	0000000 MENARDS-CEDAR FALLS	7.95		10/31/23

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FUND 206 STREET CONSTRUCTION FUND									
206-6647-436.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES						continued			
608		05/24 AP		09/28/23 0000000	MENARDS-CEDAR FALLS	526.32		10/31/23	
		2-GANG MUDRINGS							
		STRAPS/DRILL BIT SET			MUDRINGS/CONNECTORS				
608		05/24 AP		09/26/23 0000000	ECHO GROUP, INC.	357.56		10/31/23	
		PLUGS/CORD/DISCONNECT							
608		05/24 AP		09/26/23 0000000	MENARDS-CEDAR FALLS	47.71		10/31/23	
		CORNER BRACES/BASE MAGNET			SUPPLIES FOR LIGHT BAR				
608		05/24 AP		09/26/23 0000000	MENARDS-CEDAR FALLS	77.92		10/31/23	
		PVC STRAP/52.8 QT TUBS							
608		05/24 AP		09/25/23 0000000	ECHO GROUP, INC.	174.00		10/31/23	
		LIGHT BAR							
598		05/24 AP		09/18/23 0000000	MENARDS-CEDAR FALLS	30.23		10/31/23	
		COUPLERS/CONNECTORS			CONDUIT NIPPLES				
598		05/24 AP		09/02/23 0000000	MENARDS-CEDAR FALLS	378.83		10/31/23	
		12G WIRE/COUPLERS			CONDUIT NIPPLES				
		ACCOUNT TOTAL				2,403.42	.00	2,403.42	
206-6647-436.72-16 OPERATING SUPPLIES / TOOLS									
669		05/24 AP		10/17/23 0000000	CAMPBELL SUPPLY WATERLOO	199.00		10/31/23	
		HIGH SPEED RATCHET							
		ACCOUNT TOTAL				199.00	.00	199.00	
206-6647-436.72-17 OPERATING SUPPLIES / UNIFORMS									
608		05/24 AP		09/20/23 0000000	NORTH AMERICAN SAFETY, INC	31.00		10/31/23	
		HI VISION UNIFORM-TRAF OP							
		ACCOUNT TOTAL				31.00	.00	31.00	
206-6647-436.73-12 OTHER SUPPLIES / TRAFFIC SIGNALS									
608		05/24 AP		10/03/23 0000000	FARNSWORTH ELECTRONICS, INC.	492.00		10/31/23	
		CAPACITORS FOR SIGNALS							
		ACCOUNT TOTAL				492.00	.00	492.00	
206-6647-436.73-25 OTHER SUPPLIES / TRAFFIC SIGNS									
675		05/24 AP		10/06/23 0000000	IOWA PRISON INDUSTRIES	610.06		10/31/23	
		TRAFFICE SIGNS							
		ACCOUNT TOTAL				610.06	.00	610.06	
206-6647-436.86-72 REPAIR & MAINTENANCE / CONTRACT STREET PAINTING									
675		05/24 AP		09/28/23 0000000	QUALITY STRIPING INC	47,678.00		10/31/23	

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FUND 206 STREET CONSTRUCTION FUND									
206-6647-436.86-72 REPAIR & MAINTENANCE / CONTRACT STREET PAINTING							continued		
2023 STREET PAINTING									
ACCOUNT TOTAL							47,678.00	.00	47,678.00
206-6647-436.92-01 STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS									
631		05/24 AP		10/10/23	0000000	GENERAL TRAFFIC CONTROLS, INC	13,020.00		10/31/23
BATTERY BACK UPS-SIGNALS									
635		05/24 AP		07/31/23	0000000	TRAFFIC CONTROL CORPORATION	8,900.00		10/31/23
CONTROLERS FOR SIGNALS									
ACCOUNT TOTAL							21,920.00	.00	21,920.00
FUND TOTAL							352,736.41	.00	352,736.41
FUND 215 HOSPITAL FUND									
FUND 216 POLICE BLOCK GRANT FUND									
FUND 217 SECTION 8 HOUSING FUND									
217-2214-432.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
600		05/24 AP		10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	4.48		10/31/23
LETTER/LEDGER COPY PAPER									
600		05/24 AP		10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	1.72		10/31/23
BATTERIES,LGL PADS, SPIRAL									
619		05/24 AP		10/04/23	0000000	KIRK GROSS COMPANY	59.00		10/31/23
NAME PLATE-M DENNING									
ACCOUNT TOTAL							65.20	.00	65.20
217-2214-432.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES									
619		05/24 AP		10/11/23	0000000	STOREY KENWORTHY	2.34		10/31/23
#10 REGULAR ENVELOPES									
ACCOUNT TOTAL							2.34	.00	2.34
217-2214-432.81-01 PROFESSIONAL SERVICES / PROFESSIONAL SERVICES									
600		05/24 AP		10/01/23	0000000	ONE SOURCE THE BACKGROUND CHE	299.00		10/31/23
SEPT'23 APPLICANTS SEC 8									
600		05/24 AP		09/15/23	0000000	NAN MCKAY & ASSOCIATES, INC.	239.00		10/31/23
MODEL ADMIN PLAN DIGITAL									
12/01/23-11/30/24									
ACCOUNT TOTAL							538.00	.00	538.00
FUND TOTAL							605.54	.00	605.54

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FUND 223 COMMUNITY BLOCK GRANT										
223-2224-432.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
688		05/24	AP	10/26/23	0000000 OFFICE EXPRESS OFFICE PRODUCT	3.04		10/31/23		
		COPY PAPER								
600		05/24	AP	10/12/23	0000000 OFFICE EXPRESS OFFICE PRODUCT	1.12		10/31/23		
		LETTER/LEDGER COPY PAPER								
600		05/24	AP	10/12/23	0000000 OFFICE EXPRESS OFFICE PRODUCT	.34		10/31/23		
		BATTERIES,LGL PADS,SPIRAL								
		ACCOUNT TOTAL					4.50	.00	4.50	
223-2224-432.72-19 OPERATING SUPPLIES / PRINTING										
619		05/24	AP	10/11/23	0000000 STOREY KENWORTHY	2.34		10/31/23		
		#10 REGULAR ENVELOPES								
		ACCOUNT TOTAL					2.34	.00	2.34	
		FUND TOTAL					6.84	.00	6.84	
FUND 224 TRUST & AGENCY										
FUND 242 STREET REPAIR FUND										
242-1240-431.92-25 STRUCTURE IMPROV & BLDGS / CEDAR HEIGHTS AREA RECON										
688		05/24	AP	10/24/23	0000000 AHLERS AND COONEY, P.C.	1,244.00		10/31/23		
		LGL:023271:N.CDR HTS 09/19/23-10/12/23								
PROJECT#:		023271								
599		05/24	AP	10/23/23	0000000 SCHMITT CONSTRUCTION CO.INC.,	362,854.54		10/31/23		
		3271-N CEDAR HEIGHTS PH1								
PROJECT#:		023271								
599		05/24	AP	10/23/23	0000000 TERRACON CONSULTANTS, INC.	736.02		10/31/23		
		3271-N CEDAR HEIGHTS PH1 RIDGEWOOD SLOPE-10/14/23								
PROJECT#:		023271								
599		05/24	AP	10/17/23	0000000 AECOM TECHNICAL SERVICES, INC	38,247.94		10/31/23		
		3271-N CEDAR HEIGHTS PH1 09/09-10/13/23								
PROJECT#:		023271								
599		05/24	AP	10/13/23	0000000 AECOM TECHNICAL SERVICES, INC	8,651.53		10/31/23		
		3271-N CEDAR HEIGHTS PH1 09/02-10/06/23 SURVEY								
PROJECT#:		023271								
599		05/24	AP	10/12/23	0000000 CEDAR FALLS UTILITIES	7,012.46		10/31/23		
		3271-N CEDAR HEIGHTS PH1 GREENWOOD/RIDGEWOOD								
PROJECT#:		023271								
599		05/24	AP	10/09/23	0000000 TERRACON CONSULTANTS, INC.	515.28		10/31/23		
		3271-N CEDAR HEIGHTS PH1 RIDGEWOOD SLOPE-09/30/23								
PROJECT#:		023271								
		ACCOUNT TOTAL					419,261.77	.00	419,261.77	
242-1240-431.92-44 STRUCTURE IMPROV & BLDGS / STREET RECONSTRUCTION										

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FUND 242 STREET REPAIR FUND										
242-1240-431.92-44						STRUCTURE IMPROV & BLDGS / STREET RECONSTRUCTION	continued			
599		05/24 AP		10/20/23	0000000	PETERSON CONTRACTORS	148,279.23			10/31/23
						3299-2023 STREET RECON				
						PROJECT#: 023299				
						ACCOUNT TOTAL	148,279.23	.00	148,279.23	
242-1240-431.92-51 STRUCTURE IMPROV & BLDGS / SEAL COAT PROGRAM										
599		05/24 AP		09/18/23	0000000	BLACKTOP SERVICE COMPANY	10,285.65			10/31/23
						3311-2023 SEAL COAT				
						PROJECT#: 023311				
						ACCOUNT TOTAL	10,285.65	.00	10,285.65	
242-1240-431.98-45 CAPITAL PROJECTS / MAIN STREET RECONSTRUCT										
599		05/24 AP		10/24/23	0000000	PETERSON CONTRACTORS	1,215,416.40			10/31/23
						3283-MAIN ST RECONSTRUCT				
						PROJECT#: 023283				
599		05/24 AP		10/23/23	0000000	TERRACON CONSULTANTS, INC.	2,117.54			10/31/23
						3283-MAIN ST RECONSTRUCT				
						THROUGH 10/14/23				
						PROJECT#: 023283				
599		05/24 AP		10/09/23	0000000	TERRACON CONSULTANTS, INC.	1,155.82			10/31/23
						3283-MAIN ST RECONSTRUCT				
						THROUGH 09/30/23				
						PROJECT#: 023283				
698		04/24 AP		10/04/22	0141767	K3D, LLC		1,500.00		10/30/23
						VOID CHECK-LOST				
						3283 MAIN ST RECONSTRUCT				
						PROJECT#: 023283				
698		04/24 AP		10/04/22	0141767	K3D, LLC		1,500.00		10/30/23
						VOID CHECK LOST				
						3283 MAIN ST RECONSTRUCT				
						PROJECT#: 023283				
						ACCOUNT TOTAL	1,218,689.76	3,000.00	1,215,689.76	
						FUND TOTAL	1,796,516.41	3,000.00	1,793,516.41	
FUND 254 CABLE TV FUND										
254-1088-431.72-01						OPERATING SUPPLIES / OPERATING SUPPLIES				
600		05/24 AP		10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	4.48			10/31/23
						LETTER/LEDGER COPY PAPER				
619		05/24 AP		10/11/23	0000000	STOREY KENWORTHY	2.34			10/31/23
						#10 REGULAR ENVELOPES				
						ACCOUNT TOTAL	6.82	.00	6.82	
254-1088-431.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE										

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FUND 254 CABLE TV FUND									
254-1088-431.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE							continued		
688		05/24	AP	10/04/23	0000000	FEDERAL EXPRESS	52.22		10/31/23
						REPAIR SHIP TO VIZRT GRP			
						ACCOUNT TOTAL	52.22	.00	52.22
						FUND TOTAL	59.04	.00	59.04
FUND 258 PARKING FUND									
258-5531-435.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
600		05/24	AP	10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	6.72		10/31/23
						LETTER/LEDGER COPY PAPER			
600		05/24	AP	10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	3.44		10/31/23
						BATTERIES,LGL PADS,SPIRAL			
619		05/24	AP	10/11/23	0000000	STOREY KENWORTHY	11.69		10/31/23
						#10 REGULAR ENVELOPES			
						ACCOUNT TOTAL	21.85	.00	21.85
						FUND TOTAL	21.85	.00	21.85
FUND 261 TOURISM & VISITORS									
261-2291-423.73-55 OTHER SUPPLIES / MEDIA									
676		05/24	AP	10/20/23	0000000	BIKEIOWA.COM	1,000.00		10/31/23
						ANNUAL AD PREM SPONS PKG			
						SEP 1 2023 - AUG 31 2024			
						ACCOUNT TOTAL	1,000.00	.00	1,000.00
261-2291-423.85-23 UTILITIES / BUILDING MAINTENANCE									
676		05/24	AP	10/13/23	0000000	ARAMARK	7.80		10/31/23
						MAT SERVICE			
						ACCOUNT TOTAL	7.80	.00	7.80
261-2291-423.85-51 UTILITIES / EVENTS, BIDS, & SPONSORS									
676		05/24	AP	09/23/23	0000000	COMMUNITY MAIN STREET	50.00		10/31/23
						IA READING ASSOC SITE VST			
						ACCOUNT TOTAL	50.00	.00	50.00
261-2291-423.88-47 OUTSIDE AGENCIES / ECONOMIC DEVEL GRANTS									
688		05/24	AP	10/26/23	0000000	COMMUNITY MAIN STREET	10,000.00		10/31/23
						1ST 1/2 PAYMENT FOR FY24			

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FUND 261 TOURISM & VISITORS											
261-2291-423.88-47 OUTSIDE AGENCIES / ECONOMIC DEVEL GRANTS								continued			
ACCOUNT TOTAL								10,000.00	.00	10,000.00	
FUND TOTAL								11,057.80	.00	11,057.80	
FUND 262 SENIOR SERVICES & COMM CT											
FUND 291 POLICE FORFEITURE FUND											
FUND 292 POLICE RETIREMENT FUND											
FUND 293 FIRE RETIREMENT FUND											
FUND 294 LIBRARY RESERVE											
FUND 295 SOFTBALL PLAYER CAPITAL											
FUND 296 GOLF CAPITAL											
FUND 297 REC FACILITIES CAPITAL											
FUND 298 HEARST CAPITAL											
FUND 311 DEBT SERVICE FUND											
FUND 402 WASHINGTON PARK FUND											
FUND 404 FEMA											
FUND 405 FLOOD RESERVE FUND											
405-1220-431.98-43 CAPITAL PROJECTS / CEDAR RIVER REC IMPROVE											
599 05/24 AP 10/18/23 0000000 PETERSON CONTRACTORS								209,551.95			10/31/23
PROJECT#: 3290-CEDAR RIVER REC											
PROJECT#: 023290											
ACCOUNT TOTAL								209,551.95	.00	209,551.95	
FUND TOTAL								209,551.95	.00	209,551.95	
FUND 407 VISION IOWA PROJECT											
FUND 408 STREET IMPROVEMENT FUND											
FUND 410 CORONAVIRUS LOCAL RELIEF											
FUND 430 2004 TIF BOND											
430-1220-431.97-64 TIF BOND PROJECTS / VIKING ROAD EXTENSION											
599 05/24 AP 10/23/23 0000000 PETERSON CONTRACTORS								9,101.00			10/31/23
PROJECT#: 3189-W VIKING IND.PARK V											
PROJECT#: 023189											
ACCOUNT TOTAL								9,101.00	.00	9,101.00	
430-1220-431.97-70 TIF BOND PROJECTS / VIKING ROAD											
599 05/24 AP 10/17/23 0000000 SNYDER & ASSOCIATES, INC.								4,594.25			10/31/23
PROJECT#: 3212-WEST VIKING RD RECON SERVICES 09/01-09/30/23											
PROJECT#: 023212											
ACCOUNT TOTAL								4,594.25	.00	4,594.25	

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FUND 430 2004 TIF BOND								
430-1220-431.97-80					TIF BOND PROJECTS / NORTH CEDAR IND. PARK			
688		05/24 AP		10/25/23	0000000 ARTHUR J. GALLAGHER RISK MGMT	29,423.00		10/31/23
					N-INDUSTRIAL PARK RR SPUR 10/17/23-10/16/24			
					ACCOUNT TOTAL	29,423.00	.00	29,423.00
					FUND TOTAL	43,118.25	.00	43,118.25
FUND 431 2014 BOND								
FUND 432 2003 BOND								
FUND 433 2001 TIF								
FUND 434 2000 BOND								
FUND 435 1999 TIF								
FUND 436 2012 BOND								
FUND 437 2018 BOND								
FUND 438 2020 BOND FUND								
438-1220-431.98-23					CAPITAL PROJECTS / GREENHILL RD & S MAIN INT			
599		05/24 AP		10/24/23	0000000 PETERSON CONTRACTORS		58,760.30	10/31/23
					3228-GREENHILL/S MAIN INT			
					PROJECT#: 023228			
					ACCOUNT TOTAL	.00	58,760.30	58,760.30-
438-1220-431.98-87					CAPITAL PROJECTS / SLOPE REPAIR			
599		05/24 AP		10/19/23	0000000 AECOM TECHNICAL SERVICES, INC	19,929.36		10/31/23
					3256-GREENWOOD CEM SLOPE 09/09-10/13/23			
					PROJECT#: 023256			
					ACCOUNT TOTAL	19,929.36	.00	19,929.36
					FUND TOTAL	19,929.36	58,760.30	38,830.94-
FUND 439 2022 BOND FUND								
439-1220-431.98-96					CAPITAL PROJECTS / FINANCIAL SYSTEM			
688		05/24 AP		10/13/23	0000000 CENTRALSQUARE TECHNOLOGIES, L	167,892.40		10/31/23
					NEW FINANCE SYSTEM			
					ACCOUNT TOTAL	167,892.40	.00	167,892.40
					FUND TOTAL	167,892.40	.00	167,892.40

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NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	BALANCE	
									POST DT	
FUND 443 CAPITAL PROJECTS										
443-1220-431.94-90						CAPITAL PROJECTS / DOWNTOWN TIF-SSMID REIMB				
688		05/24 AP		10/01/23	0000000	COMMUNITY MAIN STREET	102,780.00			10/31/23
						1ST 1/2 PAYMENT FOR FY24				
						ACCOUNT TOTAL	102,780.00	.00	102,780.00	
443-1220-431.95-33 BOND FUND PROJECTS / CEDAR RIVER DAM REPAIR										
598		05/24 AP		09/27/23	0000000	MENARDS-CEDAR FALLS	258.68			10/31/23
						LADDER JACK/EXPOXY ANCHORS				
631		05/24 AP		09/26/23	0000000	CAMPBELL SUPPLY WATERLOO	312.27			10/31/23
						DAM HARNESS				
						ACCOUNT TOTAL	570.95	.00	570.95	
443-1220-431.98-88 CAPITAL PROJECTS / ASHWORTH DR TO HUDSON RD										
599		05/24 AP		10/18/23	0000000	SCHMITT CONSTRUCTION CO.INC.,	59,242.62			10/31/23
						3244-ASHWORTH DR EXT.				
						PROJECT#: 023244				
						ACCOUNT TOTAL	59,242.62	.00	59,242.62	
						FUND TOTAL	162,593.57	.00	162,593.57	
FUND 472 PARKADE RENOVATION										
FUND 473 SIDEWALK ASSESSMENT										
FUND 483 ECONOMIC DEVELOPMENT										
FUND 484 ECONOMIC DEVELOPMENT LAND										
FUND 541 2018 STORM WATER BONDS										
FUND 544 2008 SEWER BONDS										
FUND 545 2018 SEWER BONDS										
FUND 546 SEWER IMPROVEMENT FUND										
FUND 547 SEWER RESERVE FUND										
FUND 548 1997 SEWER BOND FUND										
FUND 549 1992 SEWER BOND FUND										
FUND 550 2000 SEWER BOND FUND										
FUND 551 REFUSE FUND										
551-6675-436.71-01						OFFICE SUPPLIES / OFFICE SUPPLIES				
608		05/24 AP		10/05/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	10.40			10/31/23
						PAPER PADS, PENS				
						ACCOUNT TOTAL	10.40	.00	10.40	
551-6685-426.81-20 PROFESSIONAL SERVICES / HUMANE SOCIETY										
677		05/24 AP		10/02/23	0000000	WATERLOO, CITY OF	203.70			10/31/23
						DEER DISPOSAL;9/1-9/30/23				

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FUND 551 REFUSE FUND									
551-6685-426.81-20 PROFESSIONAL SERVICES / HUMANE SOCIETY						continued			
ACCOUNT TOTAL						203.70	.00	203.70	
551-6685-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
608		05/24 AP		10/10/23	0000000 OFFICE EXPRESS OFFICE PRODUCT	70.63		10/31/23	
					CREDIT CARD PAPER				
608		05/24 AP		10/05/23	0000000 OFFICE EXPRESS OFFICE PRODUCT	18.70		10/31/23	
					PAPER PADS, PENS				
ACCOUNT TOTAL						89.33	.00	89.33	
551-6685-436.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES									
598		05/24 AP		09/30/23	0000000 CULLIGAN WATER CONDITIONING	15.50		10/31/23	
					WATER FOR TRANSFER 9/1/23 1524 STATE ST				
598		05/24 AP		09/30/23	0000000 CULLIGAN WATER CONDITIONING	15.50		10/31/23	
					WATER-TRANSFER 9/18/23 1524 STATE ST				
598		05/24 AP		09/29/23	0000000 MENARDS-CEDAR FALLS	12.00		10/31/23	
					CLEANER FOR TRANSFER STN				
ACCOUNT TOTAL						43.00	.00	43.00	
551-6685-436.72-17 OPERATING SUPPLIES / UNIFORMS									
675		05/24 AP		10/13/23	0000000 SERVICEWEAR APPAREL, INC.	49.10		10/31/23	
					UNIFORMS FOR REFUSE				
675		05/24 AP		10/10/23	0000000 SERVICEWEAR APPAREL, INC.	24.55		10/31/23	
					UNIFORMS FOR REFUSE				
675		05/24 AP		10/06/23	0000000 SERVICEWEAR APPAREL, INC.		24.55	10/31/23	
					CREDIT FOR DEFECTIVE PANT				
608		05/24 AP		09/20/23	0000000 NORTH AMERICAN SAFETY, INC	583.75		10/31/23	
					HI VISION UNIFORMS REFUSE				
ACCOUNT TOTAL						657.40	24.55	632.85	
551-6685-436.72-19 OPERATING SUPPLIES / PRINTING									
598		05/24 AP		09/28/23	0000000 STOREY KENWORTHY	392.57		10/31/23	
					RFID ENVELOPES				
598		05/24 AP		09/26/23	0000000 STOREY KENWORTHY	400.00		10/31/23	
					RFID LETTERHEAD				
ACCOUNT TOTAL						792.57	.00	792.57	
551-6685-436.73-01 OTHER SUPPLIES / REPAIR & MAINT. SUPPLIES									
598		05/24 AP		09/28/23	0000000 MENARDS-CEDAR FALLS	9.99		10/31/23	
					CLEANER FOR TRANSFER STN				

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FUND 551 REFUSE FUND									
551-6685-436.73-01 OTHER SUPPLIES / REPAIR & MAINT. SUPPLIES							continued		
ACCOUNT TOTAL							9.99	.00	9.99
551-6685-436.86-36 REPAIR & MAINTENANCE / TRANSFER STATION MAINT.									
675		05/24	AP	10/09/23	0000000	AIRE SERV.OF THE CEDAR VALLEY	1,559.23		10/31/23
EXHAUST FAN TRANSFER STN									
ACCOUNT TOTAL							1,559.23	.00	1,559.23
551-6685-436.86-37 REPAIR & MAINTENANCE / REFUSE CART TRACKING SW									
669		05/24	AP	10/18/23	0000000	ROUTEWARE, INC.	2,095.00		10/31/23
ANDROID TABLETS-ROUTEWARE									
ACCOUNT TOTAL							2,095.00	.00	2,095.00
551-6685-436.87-02 RENTALS / MATERIAL DISPOSAL/HANDLIN									
675		05/24	AP	10/20/23	0000000	MIDWEST ELECTRONIC RECOVERY	672.60		10/31/23
ELECTRONIC RECYCLING									
669		05/24	AP	10/18/23	0000000	BLACK HAWK CO SOLID WASTE MGM	1,358.72		10/31/23
HAZARDOUS WASTE DISPOSAL ENVIRON FAIR									
675		05/24	AP	10/12/23	0000000	REPUBLIC SERVICES OF IOWA	4,769.60		10/31/23
BAILING WIRE-RECYCLE CTR									
608		05/24	AP	10/07/23	0000000	WEIKERT IRON AND METAL	2,828.00		10/31/23
APPLIANCE RECYCLING									
631		05/24	AP	09/30/23	0000000	LIBERTY TIRE RECYCLING, LLC	434.86		10/31/23
SCRAP TIRE RECYCLING									
635		05/24	AP	09/30/23	0000000	REPUBLIC SERVICES OF IOWA	36.55		10/31/23
RECYCLING DISPOSAL FEE									
ACCOUNT TOTAL							10,100.33	.00	10,100.33
551-6685-436.93-01 EQUIPMENT / EQUIPMENT									
685		05/24	AP	10/24/23	0000000	ELLIOTT EQUIPMENT CO.	358,900.00		10/31/23
ASL REFUSE TRUCK #342 PW03289									
ACCOUNT TOTAL							358,900.00	.00	358,900.00
FUND TOTAL							374,460.95	24.55	374,436.40

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FUND 552 SEWER RENTAL FUND									
552-6665-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
608		05/24	AP	10/05/23	0000000	OFFICE EXPRESS OFFICE PRODUCT PAPER PADS, PENS	5.54		10/31/23
ACCOUNT TOTAL							5.54	.00	5.54
552-6665-436.72-05 OPERATING SUPPLIES / GAS & OIL									
660		05/24	AP	10/04/23	0000000	O'DONNELL ACE HARDWARE TRIMMER FUEL	66.76		10/31/23
ACCOUNT TOTAL							66.76	.00	66.76
552-6665-436.72-16 OPERATING SUPPLIES / TOOLS									
678		05/24	AP	10/23/23	0000000	CRESCENT ELECTRIC SHOP LIGHT	41.29		10/31/23
ACCOUNT TOTAL							41.29	.00	41.29
552-6665-436.72-17 OPERATING SUPPLIES / UNIFORMS									
608		05/24	AP	09/20/23	0000000	NORTH AMERICAN SAFETY, INC HI VISION UNIFORMS WRF	217.00		10/31/23
ACCOUNT TOTAL							217.00	.00	217.00
552-6665-436.72-60 OPERATING SUPPLIES / SAFETY SUPPLIES									
678		05/24	AP	10/17/23	0000000	CAMPBELL SUPPLY WATERLOO SAFETY GLASSES	68.28		10/31/23
660		05/24	AP	10/12/23	0000000	ARNOLD MOTOR SUPPLY FLOOR DRY	74.68		10/31/23
ACCOUNT TOTAL							142.96	.00	142.96
552-6665-436.73-05 OTHER SUPPLIES / OPERATING EQUIPMENT									
678		05/24	AP	10/18/23	0000000	O'DONNELL ACE HARDWARE VARIOUS SUPPLIES	37.16		10/31/23
660		05/24	AP	10/15/23	0000000	O'DONNELL ACE HARDWARE BRASS COUPLER	8.99		10/31/23
660		05/24	AP	10/10/23	0000000	MENARDS-CEDAR FALLS LIME AWAY/GLASS CLEANER	54.36		10/31/23
678		05/24	AP	10/09/23	0000000	MENARDS-CEDAR FALLS WATER GENERATOR BATTERIES	2.44		10/31/23
660		05/24	AP	10/06/23	0000000	O'DONNELL ACE HARDWARE PLUMBING UNION	9.69		10/31/23
660		05/24	AP	08/17/23	0000000	LOBEPRO ROTARY PUMPS DIG #2 PUMP PARTS	3,277.60		10/31/23

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FUND 552 SEWER RENTAL FUND									
552-6665-436.73-05 OTHER SUPPLIES / OPERATING EQUIPMENT							continued		
ACCOUNT TOTAL							3,390.24	.00	3,390.24
552-6665-436.73-68 OTHER SUPPLIES / POLYMER									
678		05/24	AP	10/20/23	0000000	MSD ENVIRONMENTAL SERVICES, I POLYMER	5,065.92		10/31/23
ACCOUNT TOTAL							5,065.92	.00	5,065.92
552-6665-436.74-06 SEWER SUPPLIES / BLDG & GR - LIFT STATIONS									
660		05/24	AP	10/17/23	0000000	MENARDS-CEDAR FALLS	112.95		10/31/23
660		05/24	AP	10/05/23	0000000	BLOCK SEALER TIMBER LS PLUMB TECH INC. ANNUAL BACKFLOW MAINT	2,713.69		10/31/23
ACCOUNT TOTAL							2,826.64	.00	2,826.64
552-6665-436.74-27 SEWER SUPPLIES / IOWA ONE CALL									
598		05/24	AP	09/29/23	0000000	IOWA ONE CALL IOWA ONE CALL AUGUST 23	393.30		10/31/23
ACCOUNT TOTAL							393.30	.00	393.30
552-6665-436.74-36 SEWER SUPPLIES / SUPPLIES/SANITARY SEWERS									
678		05/24	AP	10/24/23	0000000	CRESCENT ELECTRIC	24.16		10/31/23
675		05/24	AP	10/17/23	0000000	CH ELECTRICAL SUPPLIES UTILITY EQUIPMENT COMPANY	5,423.76		10/31/23
678		05/24	AP	10/12/23	0000000	SANITARY CASTING/LIDS HUPP ELECTRIC MOTORS	896.50		10/31/23
660		05/24	AP	10/06/23	0000000	SPARE PARRISH LS DRIVE GRAINGER PARTS	626.60		10/31/23
660		05/24	AP	10/06/23	0000000	CH CUTTER SAFETY SWITCH GRAINGER PARTS	954.74		10/31/23
660		05/24	AP	10/06/23	0000000	CH CUTTER PUMP TUBE KIT, DISCONNECT SWITCH UTILITY EQUIPMENT COMPANY	213.40		10/31/23
660		05/24	AP	10/06/23	0000000	SEALS FOR CONDUIT CHLS VAN METER, INC.	590.26		10/31/23
598		05/24	AP	10/05/23	0000000	CH CUTTER PACKING FIBER, SEALING COMPOUND GIERKE-ROBINSON COMPANY, INC.	94.91		10/31/23
631		05/24	AP	10/05/23	0000000	WIRE TIES BENTON'S READY MIX CONCRETE, BOXOUTS-REESE RD	607.50		10/31/23
631		05/24	AP	10/05/23	0000000	BENTON'S READY MIX CONCRETE, BOXOUTS-3RD ST.	187.00		10/31/23
631		05/24	AP	10/04/23	0000000	BENTON'S READY MIX CONCRETE,	280.50		10/31/23

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FUND 552 SEWER RENTAL FUND								
552-6665-436.74-36 SEWER SUPPLIES / SUPPLIES/SANITARY SEWERS						continued		
660		05/24 AP		10/04/23	0000000 VAN METER, INC.	167.27		10/31/23
					BOXOUTS-3RD ST.			
598		05/24 AP		09/28/23	0000000 CH CUTTER BUS DROP GRIP BENTON'S READY MIX CONCRETE,	187.00		10/31/23
					BOX OUTS-3RD ST.			
ACCOUNT TOTAL						10,253.60	.00	10,253.60
552-6665-436.86-12 REPAIR & MAINTENANCE / TOWELS								
660		05/24 AP		10/13/23	0000000 ARAMARK	30.46		10/31/23
					MOPS AND TOWELS			
ACCOUNT TOTAL						30.46	.00	30.46
552-6665-436.86-29 REPAIR & MAINTENANCE / LAB & TESTING								
660		05/24 AP		10/13/23	0000000 KEYSTONE LABORATORIES, INC.	647.75		10/31/23
					ANALYTICAL TESTING-9/25			
660		05/24 AP		10/06/23	0000000 KEYSTONE LABORATORIES, INC.	139.00		10/31/23
					ANALYTICAL TESTING-9/14			
660		05/24 AP		10/06/23	0000000 KEYSTONE LABORATORIES, INC.	139.00		10/31/23
					ANALYTICAL TESTING-9/18			
ACCOUNT TOTAL						925.75	.00	925.75
552-6665-436.86-61 REPAIR & MAINTENANCE / REP & MAIN-LIFT STATIONS								
678		05/24 AP		10/24/23	0000000 ELECTRICAL ENGINEERING & EQUI	9,012.00		10/31/23
					17TH ST GENERATOR COOLANT			
678		05/24 AP		10/17/23	0000000 IOWA WALL SAWING SERVICE	750.00		10/31/23
					CH CUTTER CONDUIT COVE			
ACCOUNT TOTAL						9,762.00	.00	9,762.00
552-6665-436.92-01 STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS								
678		05/24 AP		10/18/23	0000000 HUPP ELECTRIC MOTORS	9,877.48		10/31/23
					17TH ST MOTOR REFURBISH			
ACCOUNT TOTAL						9,877.48	.00	9,877.48
552-6665-436.96-82 SEWER BOND PROJECTS / OAK PARK SEWER REPLACE								
599		05/24 AP		10/23/23	0000000 PETERSON CONTRACTORS	68,352.50		10/31/23
					3182-OAK PARK SEWER			
					PROJECT#: 023182			
ACCOUNT TOTAL						68,352.50	.00	68,352.50

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FUND 552 SEWER RENTAL FUND										
						FUND TOTAL	111,351.44	.00	111,351.44	
FUND 553 2004 SEWER BOND										
FUND 555 STORM WATER UTILITY										
555-6630-432.72-01					0000000	OPERATING SUPPLIES / OPERATING SUPPLIES				
600		05/24	AP	10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	5.60			10/31/23
						LETTER/LEDGER COPY PAPER				
600		05/24	AP	10/12/23	0000000	OFFICE EXPRESS OFFICE PRODUCT	1.38			10/31/23
						BATTERIES,LGL PADS,SPRAL				
619		05/24	AP	10/11/23	0000000	STOREY KENWORTHY	4.68			10/31/23
						#10 REGULAR ENVELOPES				
						ACCOUNT TOTAL	11.66	.00	11.66	
555-6630-432.73-34 OTHER SUPPLIES / STORM SEWERS										
669		05/24	AP	10/19/23	0000000	BUILDERS SELECT LLC	73.80			10/31/23
						FORMS				
675		05/24	AP	10/18/23	0000000	BENTON'S READY MIX CONCRETE,	720.00			10/31/23
						INTAKE-PERFORMANCE DRIVE				
685		05/24	AP	10/18/23	0000000	MENARDS-CEDAR FALLS	266.59			10/31/23
						INTAKE REPAIR				
631		05/24	AP	10/10/23	0000000	BENTON'S READY MIX CONCRETE,	445.50			10/31/23
						IN TAKE-NORDIC DR.				
631		05/24	AP	10/09/23	0000000	BENTON'S READY MIX CONCRETE,	233.75			10/31/23
						IN TAKE-NORDIC DR.				
						ACCOUNT TOTAL	1,739.64	.00	1,739.64	
555-6630-432.92-01 STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS										
599		05/24	AP	10/19/23	0000000	PETERSON CONTRACTORS	950.00			10/31/23
						3215-OLIVE ST BOX CULVERT				
PROJECT#:						023215				
599		05/24	AP	10/11/23	0000000	STRAND ASSOCIATES, INC.	14,966.01			10/31/23
						3306-2023 STORMWATER PLAN				
PROJECT#:						023306				
						09/01-09/30/23				
						ACCOUNT TOTAL	15,916.01	.00	15,916.01	
						FUND TOTAL	17,667.31	.00	17,667.31	

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FUND 570 SEWER ASSESSMENT										
FUND 606 DATA PROCESSING FUND										
606-1078-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
619		05/24	AP	10/11/23	0000000	STOREY KENWORTHY #10 REGULAR ENVELOPES	2.34			10/31/23
ACCOUNT TOTAL							2.34	.00	2.34	
606-1078-441.86-10 REPAIR & MAINTENANCE / SOFTWARE SUPPORT AGREEMTS										
688		05/24	AP	10/17/23	0000000	IP PATHWAYS, LLC CISCO MAINT. HARDWARE	25,223.26			10/31/23
ACCOUNT TOTAL							25,223.26	.00	25,223.26	
606-1078-441.93-01 EQUIPMENT / EQUIPMENT										
688		05/24	AP	10/25/23	0000000	BERRY DUNN MCNEIL & PARKER, L FINANCE SYS.RFP CONSULT. END PHASE	2,212.50			10/31/23
688		05/24	AP	10/16/23	0000000	FRSECURE LLC	6,000.00			10/31/23
619		05/24	AP	10/06/23	0000000	2023 PEN TEST EXTERNAL INTECONNEX	8,360.62			10/31/23
619		05/24	AP	09/06/23	0000000	DOOR LOCK PROJECT IT SAVVY, LLC NEW SCANNER	4,195.00			10/31/23
ACCOUNT TOTAL							20,768.12	.00	20,768.12	
FUND TOTAL							45,993.72	.00	45,993.72	
FUND 680 HEALTH INSURANCE FUND										
FUND 681 HEALTH SEVERANCE										
FUND 682 HEALTH INSURANCE - FIRE										
FUND 685 VEHICLE MAINTENANCE FUND										
685-6698-446.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
608		05/24	AP	10/05/23	0000000	OFFICE EXPRESS OFFICE PRODUCT PAPER PADS, PENS	7.62			10/31/23
ACCOUNT TOTAL							7.62	.00	7.62	
685-6698-446.72-05 OPERATING SUPPLIES / GAS & OIL										
685		05/24	AP	10/20/23	0000000	NORTHLAND PRODUCTS CO. BULK FLUID AND GREASE	1,510.62			10/31/23
685		05/24	AP	10/20/23	0000000	NORTHLAND PRODUCTS CO.	843.40			10/31/23
685		05/24	AP	10/19/23	0000000	ATF 55 GALLON BARREL DICK'S PETROLEUM COMPANY	392.88			10/31/23
685		05/24	AP	10/17/23	0000000	ROUTINE MAINT @ FUEL PUMP NORTHLAND PRODUCTS CO.	637.95			10/31/23

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FUND 685 VEHICLE MAINTENANCE FUND									
685-6698-446.72-05 OPERATING SUPPLIES / GAS & OIL						continued			
685		05/24	AP	10/17/23	0000000	NORTHLAND PRODUCTS CO.	39.40		10/31/23
		BULK OIL							
635		05/24	AP	10/10/23	0000000	NORTHLAND PRODUCTS CO.	31.20		10/31/23
		USED OIL COLLECTION							
631		05/24	AP	10/06/23	0000000	DICK'S PETROLEUM COMPANY	5,674.40		10/31/23
		DIESEL TANK CLEANING							
635		05/24	AP	10/06/23	0000000	NORTHLAND PRODUCTS CO.	1,817.40		10/31/23
		BULK HYDRAULIC FLUID							
685		05/24	AP	09/30/23	0000000	AIRGAS USA, LLC	97.58		10/31/23
		WELDING GAS							
ACCOUNT TOTAL							11,044.83	.00	11,044.83
685-6698-446.72-16 OPERATING SUPPLIES / TOOLS									
685		05/24	AP	10/13/23	0000000	KAY, PHILIP R.	831.65		10/31/23
		SPECIALTY SOCKET							
ACCOUNT TOTAL							831.65	.00	831.65
685-6698-446.73-01 OTHER SUPPLIES / REPAIR & MAINT. SUPPLIES									
685		05/24	AP	10/16/23	0000000	KELTEK INCORPORATED	9,047.46		10/31/23
		SWAT VAN UPFITTING PD02							
ACCOUNT TOTAL							9,047.46	.00	9,047.46
685-6698-446.73-04 OTHER SUPPLIES / VEHICLE SUPPLIES									
685		05/24	AP	11/03/23	0000000	POLK'S LOCK SERVICE, INC.	129.00		10/31/23
		MISC SPARE KEYS							
685		05/24	AP	10/23/23	0000000	KELTEK INCORPORATED	143.14		10/31/23
		PD02 ANTENNA							
685		05/24	AP	10/12/23	0000000	LAWSON PRODUCTS, INC.	16.71		10/31/23
		ALUMINUM DUST PLUG							
631		05/24	AP	10/10/23	0000000	CONTINENTAL RESEARCH CORP.	456.36		10/31/23
		ODOR NEUTRALIZER							
685		05/24	AP	10/10/23	0000000	LAWSON PRODUCTS, INC.	21.34		10/31/23
		ALUMINUM DUST PLUG							
685		05/24	AP	10/09/23	0000000	LAWSON PRODUCTS, INC.	1,486.48		10/31/23
		MISC SHOP SUPPLIES							
631		05/24	AP	10/06/23	0000000	KELTEK INCORPORATED	1,722.80		10/31/23
		#601 LIGHTING UPGRADE WARNING LIGHTS							
631		05/24	AP	10/05/23	0000000	COVERUP, LTD.	25.00		10/31/23
		GAS SHOCK FOR FD503							
631		05/24	AP	09/27/23	0000000	AIRGAS USA, LLC	34.48		10/31/23
		MISC WELDING SUPPLIES							
ACCOUNT TOTAL							4,035.31	.00	4,035.31

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ACCOUNT ACTIVITY LISTING

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GROUP	PO	ACCTG	---	TRANSACTION	---					
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT	BALANCE
										POST DT
FUND 685 VEHICLE MAINTENANCE FUND										
685-6698-446.86-04						REPAIR & MAINTENANCE / RADIO & COMMUNICATIONS				
685		05/24	AP	10/13/23	0000000	RADIO COMMUNICATIONS CO., INC.	777.58			10/31/23
						NEW HAND HELD RADIO				
635		05/24	AP	09/28/23	0000000	PRECISE MRM LLC	1,040.00			10/31/23
						AVL CELL CHARGES				
ACCOUNT TOTAL							1,817.58	.00		1,817.58
685-6698-446.86-15 REPAIR & MAINTENANCE / TIRE REPAIRS										
685		05/24	AP	10/09/23	0000000	D & D TIRE INC.	325.00			10/31/23
						#383 TIRES AND REPAIR				
ACCOUNT TOTAL							325.00	.00		325.00
685-6698-446.87-08 RENTALS / WORK BY OUTSIDE AGENCY										
685		05/24	AP	10/20/23	0000000	BLACK HAWK RENTAL	632.67			10/31/23
						#2199 TRANSMISSION CTRL				
685		05/24	AP	10/13/23	0000000	D & D TIRE INC.	2,390.00			10/31/23
						#344 TIRES				
685		05/24	AP	10/13/23	0000000	BLACK HAWK RENTAL	970.56			10/31/23
						#2199 REPAIRS				
631		05/24	AP	10/12/23	0000000	CEDAR VALLEY AUTO GLASS INC.	85.00			10/31/23
						#289 REAR WINDOW INSTALL				
685		05/24	AP	10/12/23	0000000	P & K MIDWEST, INC.	152.63			10/31/23
						#272 REPAIRS				
685		05/24	AP	10/09/23	0000000	D & D TIRE INC.	400.00			10/31/23
						#373 LRI TIRES				
631		05/24	AP	10/06/23	0000000	CEDAR VALLEY AUTO GLASS INC.	65.00			10/31/23
						#287 DOOR GLASS INSTALL				
631		05/24	AP	10/05/23	0000000	D & D TIRE INC.	4,010.00			10/31/23
						REPLACED ALL TIRES #491				
685		05/24	AP	09/11/23	0000000	RASMUSSEN CO., THE	300.00			10/31/23
						#370 TOW TO TRUCK CENTER				
ACCOUNT TOTAL							9,005.86	.00		9,005.86
685-6698-446.93-01 EQUIPMENT / EQUIPMENT										
685		05/24	AP	10/12/23	0000000	WITHAM AUTO CENTERS	42,413.00			10/31/23
						#501 FORD EDGE VM00654				
ACCOUNT TOTAL							42,413.00	.00		42,413.00
FUND TOTAL							78,528.31	.00		78,528.31

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ACCOUNT ACTIVITY LISTING

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GROUP NBR	PO NBR	ACCTG PER.	CD	----TRANSACTION---- DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 686 PAYROLL FUND									
FUND 687 WORKERS COMPENSATION FUND									
FUND 688 LTD INSURANCE FUND									
688-1902-457.51-03				INSURANCE / LTD INSURANCE					
688		05/24 AP		10/23/23	0000000	MADISON NATIONAL LIFE INS.CO.	4,286.62		10/31/23
				LTD-NOVEMBER 2023					
				ACCOUNT TOTAL			4,286.62	.00	4,286.62
688-1902-457.51-04 INSURANCE / LIFE INSURANCE									
688		05/24 AP		10/23/23	0000000	MADISON NATIONAL LIFE INS.CO.	2,675.67		10/31/23
				GROUP LIFE AD/D-NOV.2023					
				ACCOUNT TOTAL			2,675.67	.00	2,675.67
				FUND TOTAL			6,962.29	.00	6,962.29
FUND 689 LIABILITY INSURANCE FUND									
689-1902-457.51-05				INSURANCE / LIABILITY INSURANCE					
600		05/24 AP		10/18/23	0000000	PETERS CONSTRUCTION CORP.	70,187.33		10/31/23
				DOL-12/26/22 CITY HALL		WATER DAMAGE-PIPE BURST			
				PROJECT#: 011004					
				ACCOUNT TOTAL			70,187.33	.00	70,187.33
				FUND TOTAL			70,187.33	.00	70,187.33
FUND 724 TRUST & AGENCY									
FUND 727 GREENWOOD CEMETERY P-CARE									
FUND 728 FAIRVIEW CEMETERY P-CARE									
FUND 729 HILLSIDE CEMETERY P-CARE									
FUND 790 FLOOD LEVY									
				GRAND TOTAL			3,607,256.06	63,032.33	3,544,223.73